

State of Arkansas
93rd General Assembly
Regular Session, 2021

A Bill

HOUSE BILL 1409

By: Representatives Lundstrum, Gonzales, M. Gray

By: Senator Hill

For An Act To Be Entitled

AN ACT TO MODIFY THE DEFINITION OF "WAGES" IN CERTAIN
CIRCUMSTANCES UNDER THE DIVISION OF WORKFORCE
SERVICES LAW; AND FOR OTHER PURPOSES.

Subtitle

TO MODIFY THE DEFINITION OF "WAGES" IN
CERTAIN CIRCUMSTANCES UNDER THE DIVISION
OF WORKFORCE SERVICES LAW.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

SECTION 1. Arkansas Code § 11-10-215(a)(2)(A)(i), concerning the definition of "wages" and the taxable wage base, is amended to add an additional subdivision to read as follows:

(e) For the rate year beginning January 1, 2022, and ending December 31, 2022, "wages" shall not include the amount of remuneration that exceeds the lesser of:

(1) The amount calculated under subdivisions (a)(2)(A)(i)(d)(1)–(3) of this section; or

(2) Ten thousand dollars (\$10,000).

APPROVED: 3/15/21

