

Stricken language would be deleted from and underlined language would be added to present law.

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).

