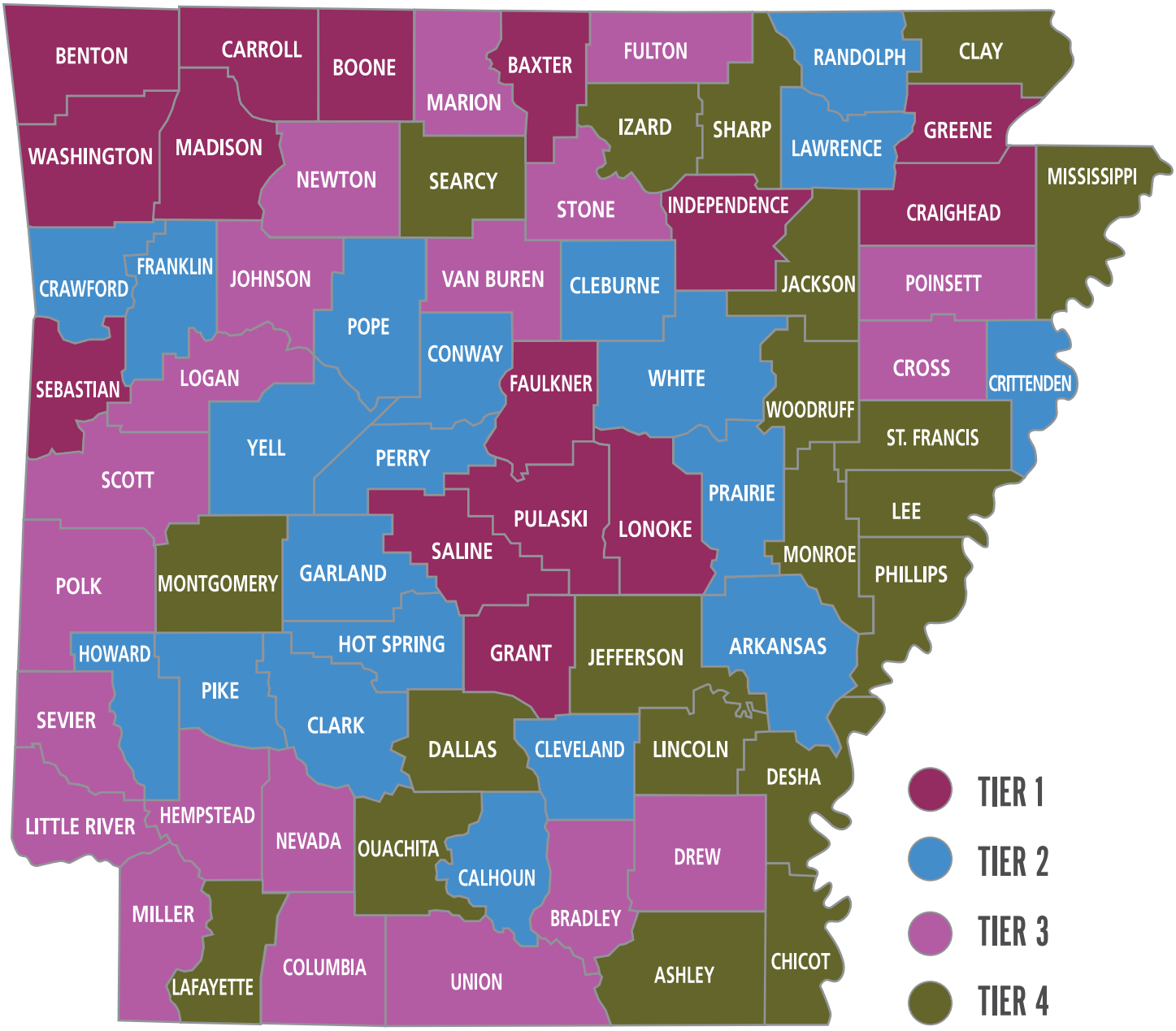
ARKANSAS TIER MAP

EFFECTIVE JULY 1, 2020



ADVANTAGE ARKANSAS / TAX BACK

	PAYROLL THRESHOLD	BENEFIT* (% OF PAYROLL)	INVESTMENT THRESHOLD
TIER 1	$125,000	1%	$500,000
TIER 2	$100,000	2%	$400,000
TIER 3	$75,000	3%	$300,000
TIER 4	$50,000	4%	$200,000

Minimum average hourly wage to qualify for incentive program is $12.50

*Qualified businesses shall receive an additional tax credit of 1% of payroll if the new employees' average hourly wage exceeds 125% of the lesser of the state or county average wage