

1 State of Arkansas
2 93rd General Assembly
3 Regular Session, 2021
4

A Bill

HOUSE BILL 1409

5 By: Representatives Lundstrum, Gonzales, M. Gray
6 By: Senator Hill
7

For An Act To Be Entitled

8
9 AN ACT TO MODIFY THE DEFINITION OF "WAGES" IN CERTAIN
10 CIRCUMSTANCES UNDER THE DIVISION OF WORKFORCE
11 SERVICES LAW; AND FOR OTHER PURPOSES.
12
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Subtitle

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15 TO MODIFY THE DEFINITION OF "WAGES" IN
16 CERTAIN CIRCUMSTANCES UNDER THE DIVISION
17 OF WORKFORCE SERVICES LAW.
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20 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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22 SECTION 1. Arkansas Code § 11-10-215(a)(2)(A)(i), concerning the
23 definition of "wages" and the taxable wage base, is amended to add an
24 additional subdivision to read as follows:

25 (e) For the rate year beginning January 1,
26 2022, and ending December 31, 2022, "wages" shall not include the amount of
27 remuneration that exceeds the lesser of:

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

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