

■ **ARKANSAS INCOME TAX WITHHOLDING ACT OF 1965**

TERMS: Farm employers who pay wages for agricultural services to 4 or more workers during the year are required to withhold state income tax from their workers' wages. They must also keep required records and provide the workers with an annual statement of wages paid and taxes withheld on or before January 31 the following year.

A farm employer who pays farm wages to fewer than 4 workers has the option to withhold state income tax from the workers' wages, but if they do, they are obligated to provide each worker with the required annual statement of wages and taxes.

ENFORCEMENT: *Office of Income Tax Administration, Arkansas Department of Finance and Administration, Little Rock, Arkansas 72201 (501-682-1130).*

SPECIAL NOTE: Even though some farm employers may not be required to deduct state income taxes from their workers' wages, farmworkers may have to file a tax return with the state and may, in fact, owe taxes at the end of the year, depending on total income and other circumstances.