

Top Marginal Personal Income Tax Rates, 2000-2016

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Australia	48.5%	48.5%	48.5%	48.5%	48.5%	48.5%	48.5%	46.5%	46.5%	46.5%	46.5%	46.5%	47.5%	46.5%	46.5%	49.0%	49.0%
Austria	42.6%	42.7%	42.9%	42.9%	43.9%	43.7%	43.7%	43.7%	43.7%	43.7%	43.7%	43.7%	43.7%	50.0%	50.0%	50.0%	55.0%
Belgium	52.6%	52.1%	47.4%	45.1%	45.1%	45.1%	45.1%	45.3%	45.3%	45.3%	45.3%	45.3%	45.3%	45.3%	45.3%	45.4%	46.3%
Canada	47.9%	46.4%	46.4%	46.4%	46.4%	46.4%	46.4%	46.4%	46.4%	46.4%	46.4%	46.4%	48.0%	49.5%	49.5%	49.5%	53.5%
Chile	45.0%	45.0%	43.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	39.7%	39.5%	39.5%	39.5%	40.0%	40.0%
Czech Republic	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	20.3%	20.1%	20.1%	20.1%	20.1%	20.1%	20.1%	20.1%	20.1%
Denmark	53.7%	54.3%	53.7%	53.7%	54.3%	54.3%	54.3%	54.3%	62.3%	62.1%	55.4%	55.4%	55.4%	55.6%	55.6%	55.8%	55.8%
Estonia	26.0%	26.0%	25.7%	25.7%	25.7%	23.8%	22.9%	21.9%	20.9%	20.6%	20.4%	20.4%	20.4%	20.6%	20.6%	19.7%	54.7%
Finland	52.6%	52.5%	51.8%	51.1%	50.3%	49.9%	49.2%	49.2%	49.2%	48.6%	48.2%	48.2%	47.7%	48.9%	49.1%	49.1%	50.0%
France	40.5%	40.3%	38.1%	37.0%	36.7%	36.5%	37.6%	37.6%	37.6%	37.6%	38.4%	50.2%	54.0%	54.1%	54.0%	54.0%	54.0%
Germany	53.8%	51.2%	51.2%	51.2%	47.5%	43.4%	43.3%	47.5%	47.5%	47.5%	47.5%	47.5%	47.5%	47.5%	47.5%	47.5%	47.5%
Greece	37.8%	35.7%	33.6%	33.6%	33.6%	33.6%	33.6%	33.6%	33.6%	33.6%	37.8%	41.1%	40.9%	46.0%	46.0%	60.0%	55.0%
Hungary	56.0%	56.0%	56.0%	55.9%	56.0%	56.0%	59.0%	54.0%	45.0%	45.0%	40.6%	35.6%	20.3%	16.0%	16.0%	16.0%	15.0%
Iceland	43.1%	42.7%	44.0%	42.0%	41.0%	38.2%	35.3%	34.3%	34.3%	39.6%	44.3%	44.4%	44.4%	44.4%	44.4%	44.4%	44.4%
Ireland	46.0%	44.0%	44.0%	44.0%	44.0%	44.0%	44.0%	43.5%	43.5%	50.2%	52.0%	48.0%	48.0%	48.0%	48.0%	48.0%	48.0%
Israel	50.0%	50.0%	60.5%	50.0%	49.0%	49.0%	49.0%	48.0%	47.0%	46.0%	45.0%	45.0%	48.0%	50.0%	50.0%	50.0%	50.0%
Italy	46.4%	45.9%	41.4%	41.4%	41.4%	44.1%	44.6%	40.2%	40.2%	40.2%	40.5%	47.3%	47.3%	47.3%	47.8%	48.8%	48.8%
Japan	47.3%	47.3%	47.2%	47.2%	47.2%	47.1%	47.1%	47.2%	47.2%	47.3%	47.2%	47.2%	47.3%	50.6%	50.6%	55.7%	55.7%
Korea, Republic of	36.7%	38.9%	36.7%	36.7%	36.6%	35.6%	35.5%	35.5%	35.4%	35.4%	35.3%	35.2%	38.2%	38.1%	39.4%	39.3%	39.3%
Latvia	22.2%	22.2%	22.2%	22.2%	22.2%	22.2%	13.2%	19.2%	21.6%	9.9%	20.3%	15.0%	15.0%	14.4%	8.9%	8.5%	8.5%
Luxembourg	47.2%	38.4%	34.8%	34.8%	34.8%	34.7%	34.7%	34.7%	34.7%	34.7%	34.7%	41.3%	41.3%	43.6%	43.6%	43.6%	43.6%
Mexico	40.0%	40.0%	35.0%	29.0%	26.4%	22.5%	21.5%	20.7%	28.0%	28.0%	30.0%	30.0%	30.0%	30.0%	35.0%	35.0%	35.0%
Netherlands	60.0%	52.0%	52.0%	52.0%	52.0%	52.0%	49.1%	50.2%	50.3%	50.2%	49.5%	49.6%	49.3%	54.4%	51.4%	49.6%	49.8%
New Zealand	39.0%	39.0%	39.0%	39.0%	39.0%	39.0%	39.0%	39.0%	38.0%	38.0%	35.5%	33.0%	33.0%	33.0%	33.0%	33.0%	33.0%
Norway	47.5%	47.5%	47.5%	47.5%	47.5%	43.5%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	39.0%	39.0%	38.7%
Poland	26.4%	26.2%	26.2%	31.5%	31.5%	31.5%	31.5%	31.5%	31.5%	23.7%	23.7%	20.9%	20.9%	20.9%	20.9%	20.9%	20.9%
Portugal	35.6%	35.6%	35.6%	35.6%	35.6%	35.6%	37.4%	37.4%	37.4%	37.4%	40.8%	44.5%	43.6%	50.3%	50.3%	50.3%	50.3%
Slovak Republic	42.0%	42.0%	38.0%	38.0%	11.5%	6.6%	0.1%	0.4%	10.4%	16.5%	16.5%	16.5%	16.5%	21.7%	21.7%	21.7%	21.7%
Slovenia	39.0%	39.0%	39.0%	39.0%	39.0%	39.0%	39.0%	31.9%	31.9%	31.9%	31.9%	31.9%	31.9%	39.0%	39.0%	39.0%	39.0%
Spain	48.0%	48.0%	48.0%	45.0%	45.0%	45.0%	45.0%	43.0%	43.0%	43.0%	43.0%	45.0%	52.0%	52.0%	52.0%	45.0%	45.0%
Sweden	55.4%	55.5%	55.5%	56.2%	56.5%	56.6%	56.6%	56.6%	56.4%	56.5%	56.6%	56.6%	56.6%	56.7%	56.9%	57.0%	60.1%
Switzerland	38.0%	37.5%	37.1%	36.6%	36.8%	36.7%	36.7%	36.7%	36.4%	36.4%	36.4%	36.1%	36.1%	36.1%	36.1%	36.1%	36.1%
Turkey	40.6%	40.6%	40.6%	40.6%	40.6%	35.6%	35.6%	35.6%	35.6%	35.6%	35.7%	35.7%	35.7%	35.8%	35.8%	35.8%	35.8%
United Kingdom	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	50.0%	50.0%	50.0%	45.0%	45.0%	45.0%	45.0%
United States	46.5%	45.9%	45.2%	41.4%	41.4%	41.3%	41.3%	41.3%	41.7%	41.7%	41.7%	41.7%	41.8%	46.3%	46.3%	46.3%	46.3%

Notes: Rates shown are the combined central government and sub-central government top statutory tax rates.

Source: OECD Tax Database, Table I.7. <http://www.oecd.org/tax/tax-policy/tax-database.htm#pir>