5-Aug-19

Taxation of Wage Income (2018): Top Marginal Personal Income Tax Rates for Employees [1]

Country	Top marginal rates		Top Statutory Income Tax Rate	Threshold (multiple AW) [2]	AW [3]	AW in $ (using PPP)[4]
	Combined	All-in				
Australia	47.0%	47.0%	47.0%	2.1	85,778	59,806
Austria	55.0%	55.0%	55.0%	23.3	47,120	60,737
Belgium	46.0%	60.2%	52.9%	1.1	48,455	62,378
Canada	53.5%	53.5%	53.5%	4.1	53,350	42,730
Chile	35.0%	35.0%	35.0%	7.7	9,669,058	23,941
Czech Republic	20.1%	31.1%	15.0%	0.3	383,304	30,712
Denmark	55.9%	55.9%	55.9%	1.3	421,547	61,827
Estonia	30.8%	32.4%	20.0%	0.9	16,103	29,636
Finland	48.7%	58.4%	51.1%	1.9	43,984	50,542
France	55.2%	55.6%	55.4%	14.3	39,436	51,504
Germany	47.5%	47.5%	47.5%	5.4	50,546	67,254
Greece	55.0%	55.0%	55.0%	11.0	21,214	36,806
Hungary	15.0%	33.5%	15.0%	0.0	4,138,492	29,768
Iceland	44.4%	44.4%	46.2%	1.2	9,152,462	66,505
Ireland	48.0%	52.0%	48.0%	1.5	46,774	59,930
Israel	50.0%	50.0%	50.0%	4.2	153,221	41,825
Italy	42.3%	52.8%	47.2%	2.7	31,292	45,291
Japan	55.8%	56.1%	55.9%	8.5	5,188,742	51,849
Korea	43.4%	47.4%	46.2%	11.4	48,166,599	56,488
Latvia	27.9%	38.9%	31.4%	5.2	11,881	23,949
Lithuania	15.0%	24.0%	15.0%	0.4	11,121	24,711
Luxembourg	45.8%	47.2%	45.8%	3.6	59,497	68,735
Mexico	35.0%	35.0%	35.0%	28.7	122,208	13,081
Netherlands	49.7%	52.3%	52.0%	1.4	51,567	65,227
New Zealand	33.0%	33.0%	33.0%	1.2	60,360	41,502
Norway	38.4%	46.6%	38.4%	1.6	596,477	57,161
Poland	22.1%	39.9%	32.0%	1.9	54,191	31,476
Portugal	47.2%	58.2%	53.0%	15.3	18,343	31,866
Slovak Republic	21.7%	35.1%	25.0%	3.4	12,131	25,147
Slovenia	39.0%	61.1%	50.0%	4.8	19,671	34,231
Spain	43.5%	43.5%	43.5%	2.4	26,923	42,535
Sweden	60.1%	60.1%	57.1%	1.5	453,539	51,219
Switzerland	36.1%	41.7%	41.7%	3.3	90,908	77,370
Turkey	30.5%	45.5%	35.8%	3.0	46,921	30,073
United Kingdom	45.0%	47.0%	45.0%	3.8	39,328	57,095
United States	43.7%	46.0%	43.7%	9.3	54,951	54,951

Key to abbreviations:

Combined: The combined central government and sub-central government (top marginal) rate, calculated as the additional central and sub-central government personal income tax resulting from a unit increase in gross wage earnings. The combined rate takes account of the effects of tax credits, the deductibility of sub-central taxes in central government taxes etc.

Top Statutory: These are the top statutory tax rates (combined central and sub-central) that apply at the threshold level reported in the fourth column.

All-in: The all-in (top marginal) tax rate, calculated as the additional central and sub-central government personal income tax, plus employee social security contribution, resulting from a unit increase in gross wage earnings. The all-in rate takes account of the same aspects as the combined rate, but does in addition include employee social security contributions and if they are deductible in central government taxes etc.

AW: Average wage (in national currency), meaning the average annual gross wage earnings of adult, full-time manual and non manual workers.

Threshold: The multiple of the AW earnings at which the top statutory personal income tax rate first applies.

Explanatory notes:

1. This table reports for each country the marginal combined personal income tax rate on gross wage income (derived according to the OECD Taxing Wages framework) for a single person without dependants based on the earnings level where the top statutory rate first applies. The fourth column shows the gross wage earnings threshold at which the top statutory rate is met, measured as a multiple of the AW. The table also reports the 'All-in' rate at this threshold. The results, which use tax rates applicable to the tax year, take into account basic/standard income tax allowances and tax credits. The marginal tax rates are derived on the basis of a unit increase in gross wage earnings at the column 4 threshold. The reported marginal tax rate may not be the maximum possible marginal tax rate. A higher rate may be observed for higher income earners where tax allowance provisions may be diminished or eliminated as is the case in Belgium, France, Luxembourg, Mexico and Switzerland. A higher rate may also be possible at lower levels of income where there is a withdrawal of a tax relief as is the case in Italy, New Zealand, the United Kingdom and the United States. The figures reported may be different from those published in Taxing Wages where updated information is available, such as revised AW figures. Further explanatory notes may be found in the Explanatory Annex.
2. This column reports the level of gross wage earnings (expressed as a multiple of AW) at which the top marginal combined personal income tax rate is reached.
3. This column shows the average wage, as described in OECD *Taxing Wages*.
4. This column shows the average wage in USD, using OECDs purchasing power parity exchange rates.

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

5-Aug-19

Taxation of Wage Income (2017): Top Marginal Personal Income Tax Rates for Employees [1]

Country	Top marginal rates		Top Statutory Income Tax Rate	Threshold (multiple AW) [2]	AW [3]	AW in $ (using PPP)[4]
	Combined	All-in				
Australia	49.0%	49.0%	49.0%	2.2	83,336	57,694
Austria	55.0%	55.0%	55.0%	23.8	46,002	58,949
Belgium	46.0%	60.2%	52.9%	1.0	47,527	60,826
Canada	53.5%	53.5%	53.5%	4.3	51,626	41,234
Chile	35.0%	35.0%	35.0%	7.7	9,348,496	23,234
Czech Republic	20.1%	31.1%	15.0%	0.3	355,633	28,381
Denmark	55.8%	55.8%	55.8%	1.3	412,045	59,282
Estonia	19.7%	21.3%	20.0%	0.1	14,992	27,973
Finland	49.0%	58.3%	51.4%	1.9	43,245	49,305
France	53.9%	55.1%	54.5%	14.6	38,600	49,769
Germany	47.5%	47.5%	47.5%	5.4	49,100	65,105
Greece	55.0%	55.0%	55.0%	11.2	20,841	35,545
Hungary	15.0%	33.5%	15.0%	0.0	3,730,608	27,417
Iceland	44.4%	44.4%	46.2%	1.2	8,760,000	63,605
Ireland	48.0%	52.0%	48.0%	1.5	45,500	57,123
Israel	50.0%	50.0%	50.0%	4.3	147,912	39,393
Italy	42.3%	52.8%	47.2%	2.7	30,755	44,170
Japan	55.8%	56.1%	55.9%	8.6	5,145,307	50,213
Korea	41.4%	45.3%	44.0%	12.0	45,853,704	52,948
Latvia	10.9%	21.4%	23.0%	0.1	10,980	22,374
Lithuania	15.0%	24.0%	15.0%	0.4	10,216	22,773
Luxembourg	45.8%	47.2%	45.8%	3.7	58,238	67,601
Mexico	35.0%	35.0%	35.0%	25.8	116,276	12,861
Netherlands	49.6%	52.2%	52.0%	1.4	50,730	64,170
New Zealand	33.0%	33.0%	33.0%	1.2	58,824	39,994
Norway	38.5%	46.7%	38.5%	1.6	578,745	57,470
Poland	22.1%	39.9%	32.0%	2.0	50,573	28,896
Portugal	50.0%	61.0%	56.2%	15.6	17,998	31,010
Slovak Republic	21.7%	35.1%	25.0%	3.5	11,419	23,696
Slovenia	39.0%	61.1%	50.0%	5.1	18,839	32,731
Spain	43.5%	43.5%	43.5%	2.4	26,550	41,404
Sweden	60.1%	60.1%	57.1%	1.5	435,821	49,210
Switzerland	36.1%	41.7%	41.7%	3.4	89,599	75,096
Turkey	30.5%	45.5%	35.8%	3.1	41,843	30,454
United Kingdom	45.0%	47.0%	45.0%	3.9	38,575	55,818
United States	46.3%	48.6%	46.3%	7.9	53,376	53,376

Key to abbreviations:

Combined: The combined central government and sub-central government (top marginal) rate, calculated as the additional central and sub-central government personal income tax resulting from a unit increase in gross wage earnings. The combined rate takes account of the effects of tax credits, the deductibility of sub-central taxes in central government taxes etc.

Top Statutory: These are the top statutory tax rates (combined central and sub-central) that apply at the threshold level reported in the fourth column.

All-in: The all-in (top marginal) tax rate, calculated as the additional central and sub-central government personal income tax, plus employee social security contribution, resulting from a unit increase in gross wage earnings. The all-in rate takes account of the same aspects as the combined rate, but does in addition include employee social security contributions and if they are deductible in central government taxes etc.

AW: Average wage (in national currency), meaning the average annual gross wage earnings of adult, full-time manual and non manual workers.

Threshold: The multiple of the AW earnings at which the top statutory personal income tax rate first applies.

Explanatory notes:

1. This table reports for each country the marginal combined personal income tax rate on gross wage income (derived according to the OECD Taxing Wages framework) for a single person without dependants based on the earnings level where the top statutory rate first applies. The fourth column shows the gross wage earnings threshold at which the top statutory rate is met, measured as a multiple of the AW. The table also reports the 'All-in' rate at this threshold. The results, which use tax rates applicable to the tax year, take into account basic/standard income tax allowances and tax credits. The marginal tax rates are derived on the basis of a unit increase in gross wage earnings at the column 4 threshold. The reported marginal tax rate may not be the maximum possible marginal tax rate. A higher rate may be observed for higher income earners where tax allowance provisions may be diminished or eliminated as is the case in Belgium, France, Luxembourg, Mexico and Switzerland. A higher rate may also be possible at lower levels of income where there is a withdrawal of a tax relief as is the case in Italy, New Zealand, the United Kingdom and the United States. The figures reported may be different from those published in Taxing Wages where updated information is available, such as revised AW figures. Further explanatory notes may be found in the Explanatory Annex.
2. This column reports the level of gross wage earnings (expressed as a multiple of AW) at which the top marginal combined personal income tax rate is reached.
3. This column shows the average wage, as described in OECD *Taxing Wages*.
4. This column shows the average wage in USD, using OECDs purchasing power parity exchange rates.

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

8-May-17

Taxation of Wage Income (2016): Top Marginal Personal Income Tax Rates for Employees [1]

Country	Top marginal rates		Top Statutory Income Tax Rate	Threshold (multiple AW) [2]	AW [3]	AW in $ (using PPP)[4]
	Combined	All-in				
Australia	49.0%	49.0%	49.0%	2.2	82,114	56,727
Austria	55.0%	55.0%	55.0%	24.7	44,409	55,680
Belgium	46.3%	59.4%	53.3%	1.0	46,570	58,214
Canada	53.5%	53.5%	53.5%	4.3	50,997	41,021
Chile	40.0%	40.0%	40.0%	10.9	8,003,491	20,517
Czech Republic	20.1%	31.1%	15.0%	0.4	330,072	25,893
Denmark	55.8%	55.8%	55.8%	1.2	412,555	57,310
Estonia	54.7%	56.3%	20.0%	0.4	13,640	25,540
Finland	50.0%	58.9%	51.6%	1.8	43,816	48,479
France	54.0%	55.1%	54.5%	14.8	38,049	47,817
Germany	47.5%	47.5%	47.5%	5.5	47,809	61,750
Greece	55.0%	55.0%	54.0%	3.9	20,074	32,974
Hungary	15.0%	33.5%	15.0%	0.0	3,312,081	25,627
Iceland	44.4%	44.4%	46.3%	1.2	8,456,409	59,044
Ireland	48.0%	52.0%	48.0%	2.0	35,592	44,737
Israel	50.0%	50.0%	50.0%	5.6	142,247	37,286
Italy	48.8%	48.8%	48.8%	9.8	30,642	42,166
Japan	55.7%	56.1%	55.9%	8.7	5,110,601	50,278
Korea	39.3%	43.2%	41.8%	4.0	43,857,243	48,979
Luxembourg	43.6%	45.5%	43.6%	2.9	56,197	65,522
Mexico	35.0%	35.0%	35.0%	26.6	112,827	13,112
Netherlands	49.8%	52.7%	52.0%	1.4	50,853	63,549
New Zealand	33.0%	33.0%	33.0%	1.2	57,649	39,687
Norway	38.7%	46.9%	38.7%	1.6	564,218	60,020
Poland	20.9%	38.8%	32.0%	2.1	47,782	27,343
Portugal	50.3%	61.3%	56.5%	16.0	17,521	29,946
Slovak Republic	21.7%	35.1%	25.0%	3.7	10,918	22,852
Slovenia	39.0%	61.1%	50.0%	5.2	18,292	31,437
Spain	45.0%	45.0%	45.0%	2.4	26,710	40,276
Sweden	60.1%	60.1%	57.1%	1.5	423,065	47,450
Switzerland	36.1%	41.7%	41.7%	3.5	85,536	70,077
Turkey	35.8%	35.8%	35.8%	3.5	36,806	28,099
United Kingdom	45.0%	47.0%	45.0%	4.1	36,571	53,020
United States	46.3%	48.6%	46.3%	8.0	52,543	52,543

Key to abbreviations:
Combined: The combined central government and sub-central government (top marginal) rate, calculated as the additional central and sub-central government personal income tax resulting from a unit increase in gross wage earnings. The combined rate takes account of the effects of tax credits, the deductibility of sub-central taxes in central government taxes etc.
Top Statutory: These are the top statutory tax rates (combined central and sub-central) that apply at the threshold level reported in the fourth column.
All-in: The all-in (top marginal) tax rate, calculated as the additional central and sub-central government personal income tax, plus employee social security contribution, resulting from a unit increase in gross wage earnings. The all-in rate takes account of the same aspects as the combined rate, but does in addition include employee social security contributions and if they are deductible in central government taxes etc.
AW: Average wage (in national currency), meaning the average annual gross wage earnings of adult, full-time manual and non manual workers.
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Explanatory notes:
1. This table reports for each country the marginal combined personal income tax rate on gross wage income (derived according to the OECD Taxing Wages framework) for a single person without dependants based on the earnings level where the top statutory rate first applies. The fourth column shows the gross wage earnings threshold at which the top statutory rate is met, measured as a multiple of the AW. The table also reports the 'All-in' rate at this threshold. The results, which use tax rates applicable to the tax year, take into account basic/standard income tax allowances and tax credits. The marginal tax rates are derived on the basis of a unit increase in gross wage earnings at the column 4 threshold. The reported marginal tax rate may not be the maximum possible marginal tax rate. A higher rate may be observed for higher income earners where tax allowance provisions may be diminished or eliminated as is the case in Belgium, France, Luxembourg, Mexico and Switzerland. A higher rate may also be possible at lower levels of income where there is a withdrawal of a tax relief as is the case in Italy, New Zealand, the United Kingdom and the United States. The figures reported may be different from those published in Taxing Wages where updated information is available, such as revised AW figures. Further explanatory notes may be found in the Explanatory Annex.
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http://www.oecd.org/tax/tax-policy/tax-database.htm#B_PersonalTaxes

8-May-17

Taxation of Wage Income (2015): Top Marginal Personal Income Tax Rates for Employees [1]

Country	Top marginal rates		Top Statutory Income Tax Rate	Threshold (multiple AW) [2]	AW [3]	AW in $ (using PPP)[4]
	Combined	All-in				
Australia	49.0%	49.0%	49.0%	2.2	80,774	55,229
Austria	50.0%	50.0%	50.0%	13.5	43,911	55,118
Belgium	45.4%	58.4%	53.8%	1.0	46,479	58,256
Canada	49.5%	49.5%	49.5%	4.4	50,350	40,172
Chile	40.0%	40.0%	40.0%	11.3	7,557,360	19,953
Czech Republic	20.1%	31.1%	15.0%	0.4	319,162	24,937
Denmark	55.8%	55.8%	55.8%	1.2	403,600	55,424
Estonia	19.7%	21.3%	20.0%	0.1	13,045	24,526
Finland	49.1%	57.5%	51.6%	2.2	43,382	47,966
France	54.0%	55.0%	54.5%	14.9	37,648	47,071
Germany	47.5%	47.5%	47.5%	5.6	46,800	60,504
Greece	60.0%	60.0%	50.0%	25.5	20,107	32,641
Hungary	16.0%	34.5%	16.0%	0.0	3,169,128	24,255
Iceland	44.4%	44.4%	46.2%	1.4	7,644,000	54,468
Ireland	48.0%	52.0%	48.0%	2.0	34,674	43,090
Israel	50.0%	50.0%	50.0%	5.9	137,990	36,313
Italy	48.8%	48.8%	48.8%	9.8	30,654	42,150
Japan	55.7%	56.2%	55.9%	8.7	5,083,906	49,569
Korea	39.3%	43.2%	41.8%	4.1	42,908,652	48,173
Luxembourg	43.6%	45.5%	43.6%	2.9	55,858	63,346
Mexico	35.0%	35.0%	35.0%	27.9	107,551	12,799
Netherlands	49.6%	52.7%	52.0%	1.2	50,009	62,042
New Zealand	33.0%	33.0%	33.0%	1.2	56,110	38,870
Norway	39.0%	47.2%	39.0%	1.6	551,198	56,928
Poland	20.9%	38.8%	32.0%	2.2	46,136	26,158
Portugal	50.3%	61.3%	56.5%	16.2	17,298	29,633
Slovak Republic	21.7%	35.1%	25.0%	3.8	10,661	21,978
Slovenia	39.0%	61.1%	50.0%	5.3	18,092	30,940
Spain	45.0%	45.0%	45.0%	2.4	26,475	39,666
Sweden	57.0%	57.0%	57.0%	1.5	414,105	46,414
Switzerland	36.1%	41.7%	41.7%	3.5	86,017	68,974
Turkey	35.8%	35.8%	35.8%	3.9	31,191	25,123
United Kingdom	45.0%	47.0%	45.0%	4.2	35,947	52,216
United States	46.3%	48.6%	46.3%	8.1	51,509	51,509

Key to abbreviations:
Combined: The combined central government and sub-central government (top marginal) rate, calculated as the additional central and sub-central government personal income tax resulting from a unit increase in gross wage earnings. The combined rate takes account of the effects of tax credits, the deductibility of sub-central taxes in central government taxes etc.
Top Statutory: These are the top statutory tax rates (combined central and sub-central) that apply at the threshold level reported in the fourth column.
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http://www.oecd.org/tax/tax-policy/tax-database.htm#B_PersonalTaxes

8-May-17

Taxation of Wage Income (2014): Top Marginal Personal Income Tax Rates for Employees [1]

Country	Top marginal rates		Top Statutory Income Tax Rate	Threshold (multiple AW) [2]	AW [3]	AW in $ (using PPP)[4]
	Combined	All-in				
Australia	46.5%	46.5%	46.5%	2.3	79,409	54,422
Austria	50.0%	50.0%	50.0%	13.9	42,814	53,807
Belgium	45.3%	58.4%	53.8%	1.6	46,451	58,193
Canada	49.5%	49.5%	49.5%	4.4	49,821	40,257
Chile	39.5%	39.5%	40.0%	11.8	7,019,299	19,172
Czech Republic	20.1%	31.1%	15.0%	0.4	310,615	24,523
Denmark	55.6%	55.6%	55.6%	1.2	397,600	54,251
Estonia	20.6%	22.6%	21.0%	0.1	12,338	23,430
Finland	49.1%	57.2%	51.5%	2.5	42,704	47,119
France	54.0%	55.0%	54.5%	15.1	37,235	46,257
Germany	47.5%	47.5%	47.5%	5.7	45,700	59,563
Greece	46.0%	46.0%	46.0%	5.5	20,450	33,086
Hungary	16.0%	34.5%	16.0%	0.0	3,053,364	23,705
Iceland	44.4%	44.4%	46.2%	1.4	6,960,000	50,311
Ireland	48.0%	52.0%	48.0%	1.0	34,178	41,883
Israel	50.0%	50.0%	50.0%	6.0	134,748	35,002
Italy	47.8%	47.8%	47.8%	9.9	30,347	41,283
Japan	50.6%	51.1%	50.8%	4.5	4,972,455	48,525
Korea	39.4%	43.2%	41.8%	4.3	41,428,224	47,578
Luxembourg	43.6%	45.0%	43.6%	3.0	54,920	62,262
Mexico	35.0%	35.0%	35.0%	29.1	103,246	12,903
Netherlands	51.4%	71.0%	52.0%	1.2	49,900	62,212
New Zealand	33.0%	33.0%	33.0%	1.3	54,733	37,936
Norway	39.0%	47.2%	39.0%	1.6	537,621	57,742
Poland	20.9%	38.8%	32.0%	2.3	44,513	25,294
Portugal	50.3%	61.3%	56.5%	16.2	17,343	30,021
Slovak Republic	21.7%	35.1%	25.0%	3.9	10,422	21,580
Slovenia	39.0%	61.1%	50.0%	5.3	17,948	30,726
Spain	52.0%	52.0%	52.0%	11.7	26,191	39,512
Sweden	56.9%	56.9%	56.9%	1.5	408,188	46,652
Switzerland	36.1%	41.8%	41.7%	3.5	86,820	67,615
Turkey	35.8%	35.8%	35.8%	4.0	27,487	23,935
United Kingdom	45.0%	47.0%	45.0%	4.3	35,120	50,688
United States	46.3%	48.6%	46.3%	8.2	50,099	50,099

Key to abbreviations:
Combined: The combined central government and sub-central government (top marginal) rate, calculated as the additional central and sub-central government personal income tax resulting from a unit increase in gross wage earnings. The combined rate takes account of the effects of tax credits, the deductibility of sub-central taxes in central government taxes etc.
Top Statutory: These are the top statutory tax rates (combined central and sub-central) that apply at the threshold level reported in the fourth column.
All-in: The all-in (top marginal) tax rate, calculated as the additional central and sub-central government personal income tax, plus employee social security contribution, resulting from a unit increase in gross wage earnings. The all-in rate takes account of the same aspects as the combined rate, but does in addition include employee social security contributions and if they are deductible in central government taxes etc.
AW: Average wage (in national currency), meaning the average annual gross wage earnings of adult, full-time manual and non manual workers.
Threshold: The multiple of the AW earnings at which the top statutory personal income tax rate first applies.

Explanatory notes:
1. This table reports for each country the marginal combined personal income tax rate on gross wage income (derived according to the OECD Taxing Wages framework) for a single person without dependants based on the earnings level where the top statutory rate first applies. The fourth column shows the gross wage earnings threshold at which the top statutory rate is met, measured as a multiple of the AW. The table also reports the 'All-in' rate at this threshold. The results, which use tax rates applicable to the tax year, take into account basic/standard income tax allowances and tax credits. The marginal tax rates are derived on the basis of a unit increase in gross wage earnings at the column 4 threshold. The reported marginal tax rate may not be the maximum possible marginal tax rate. A higher rate may be observed for higher income earners where tax allowance provisions may be diminished or eliminated as is the case in Belgium, France, Luxembourg, Mexico and Switzerland. A higher rate may also be possible at lower levels of income where there is a withdrawal of a tax relief as is the case in Italy, New Zealand, the United Kingdom and the United States. The figures reported may be different from those published in Taxing Wages where updated information is available, such as revised AW figures. Further explanatory notes may be found in the Explanatory Annex.
2. This column reports the level of gross wage earnings (expressed as a multiple of AW) at which the top marginal combined personal income tax rate is reached.
3. This column shows the average wage, as described in OECD *Taxing Wages*.
4. This column shows the average wage in USD, using OECDs purchasing power parity exchange rates.

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

28-Apr-14

Taxation of Wage Income (2013): Top Marginal Personal Income Tax Rates for Employees [1]

Country	Top marginal rates		Top Statutory Income Tax Rate	Threshold (multiple AW) [2]	AW [3]	AW in $ (using PPP)[4]
	Combined	All-in				
Australia	46.5%	46.5%	46.5%	2.3	77,530	52,639
Austria	43.7%	43.7%	50.0%	2.0	41,693	50,322
Belgium	45.3%	59.4%	53.7%	1.0	46,810	56,171
Canada	49.5%	49.5%	49.5%	10.6	48,078	38,948
Chile	39.5%	39.5%	40.0%	12.8	6,607,476	18,989
Czech Republic	20.1%	31.1%	15.0%	0.4	298,770	22,460
Denmark	56.2%	56.2%	60.4%	1.2	395,722	51,772
Estonia	20.6%	22.6%	21.0%	0.2	11,664	21,217
Finland	48.9%	56.6%	51.1%	2.5	42,493	46,748
France	54.1%	54.9%	54.5%	15.1	36,980	43,984
Germany	47.5%	47.5%	47.5%	5.7	45,170	57,818
Greece	46.0%	46.0%	46.0%	5.5	20,604	31,892
Hungary	16.0%	34.5%	16.0%	0.0	2,914,514	22,930
Iceland	44.4%	44.4%	46.2%	1.5	6,191,179	44,883
Ireland	48.0%	52.0%	48.0%	1.0	32,381	40,175
Israel	50.0%	50.0%	50.0%	6.2	131,033	32,419
Italy	47.3%	47.3%	48.6%	10.1	29,704	39,430
Japan	50.6%	51.1%	50.8%	4.5	4,901,704	47,771
Korea	38.1%	41.9%	41.8%	8.6	39,829,650	47,075
Luxembourg	43.6%	45.0%	43.6%	3.1	52,902	57,591
Mexico	30.0%	31.7%	30.0%	4.0	97,941	12,501
Netherlands	49.9%	53.1%	52.0%	1.2	48,109	58,252
New Zealand	33.0%	33.0%	33.0%	1.3	53,234	36,381
Norway	40.0%	47.8%	40.0%	1.6	524,177	59,548
Poland	20.9%	38.8%	32.0%	2.4	41,442	22,968
Portugal	50.3%	61.3%	56.5%	16.2	17,335	28,696
Slovak Republic	21.6%	35.0%	25.0%	4.0	10,015	19,716
Slovenia	38.9%	61.0%	50.0%	5.4	17,611	29,528
Spain	52.0%	52.0%	52.0%	11.7	26,027	38,278
Sweden	56.7%	56.7%	56.7%	1.5	391,990	45,388
Switzerland	36.1%	41.8%	41.7%	3.4	88,161	64,298
Turkey	35.8%	35.8%	35.8%	3.3	31,744	29,436
United Kingdom	45.0%	47.0%	45.0%	4.2	35,548	51,255
United States	46.3%	47.7%	46.3%	8.5	48,463	48,463

Key to abbreviations:
Combined: The combined central government and sub-central government (top marginal) rate, calculated as the additional central and sub-central government personal income tax resulting from a unit increase in gross wage earnings. The combined rate takes account of the effects of tax credits, the deductibility of sub-central taxes in central government taxes etc.
Top Statutory: These are the top statutory tax rates (combined central and sub-central) that apply at the threshold level reported in the fourth column.
All-in: The all-in (top marginal) tax rate, calculated as the additional central and sub-central government personal income tax, plus employee social security contribution, resulting from a unit increase in gross wage earnings. The all-in rate takes account of the same aspects as the combined rate, but does in addition include employee social security contributions and if they are deductible in central government taxes etc.
AW: Average wage (in national currency), meaning the average annual gross wage earnings of adult, full-time manual and non manual workers in the industry (ISIC C to K). For Ireland, Korea and Turkey data based on manual workers in the manufacturing sector (ISIC D) are used.
Threshold: The multiple of the AW earnings at which the top statutory personal income tax rate first applies.

Explanatory notes:
1. This table reports for each country the marginal combined personal income tax rate on gross wage income (derived according to the OECD Taxing Wages framework) for a single person without dependants based on the earnings level where the top statutory rate first applies. The fourth column shows the gross wage earnings threshold at which the top statutory rate is met, measured as a multiple of the AW. The table also reports the 'All-in' rate at this threshold. The results, which use tax rates applicable to the tax year, take into account basic/standard income tax allowances and tax credits. The marginal tax rates are derived on the basis of a unit increase in gross wage earnings at the column 4 threshold. The reported marginal tax rate may not be the maximum possible marginal tax rate. A higher rate may be observed for higher income earners where tax allowance provisions may be diminished or eliminated as is the case in Belgium, France, Luxembourg, Mexico and Switzerland. A higher rate may also be possible at lower levels of income where there is a withdrawal of a tax relief as is the case in Italy, New Zealand, the United Kingdom and the United States. The figures reported may be different from those published in Taxing Wages where updated information is available, such as revised AW figures. Further explanatory notes may be found in the Explanatory Annex.
2. This column reports the level of gross wage earnings (expressed as a multiple of AW) at which the top marginal combined personal income tax rate is reached.
3. This column shows the average wage, as described in OECD *Taxing Wages*.
4. This column shows the average wage in USD, using OECDs purchasing power parity exchange rates.

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

28-Apr-14

Taxation of Wage Income (2012): Top Marginal Personal Income Tax Rates for Employees [1]

Country	Top marginal rates		Top Statutory Income Tax Rate	Threshold (multiple AW) [2]	AW [3]	AW in $ (using PPP)[4]
	Combined	All-in				
Australia	47.5%	47.5%	47.5%	2.4	73,494	49,622
Austria	43.7%	43.7%	50.0%	2.0	40,708	49,320
Belgium	45.3%	59.4%	53.7%	1.0	45,886	55,108
Canada	48.0%	48.0%	48.0%	10.7	46,940	37,887
Chile	39.5%	39.5%	40.0%	13.4	6,218,613	17,863
Czech Republic	20.1%	31.1%	15.0%	0.4	302,993	22,791
Denmark	56.1%	56.1%	60.2%	1.1	392,000	51,358
Estonia	20.4%	23.2%	21.0%	0.2	11,004	20,536
Finland	47.7%	55.5%	49.0%	1.8	41,662	45,920
France	54.0%	54.8%	54.4%	15.4	36,248	43,103
Germany	47.5%	47.5%	47.5%	5.8	44,300	57,056
Greece	40.9%	57.4%	49.0%	5.4	22,240	33,158
Hungary	20.3%	38.8%	16.0%	0.9	2,838,864	22,728
Iceland	44.4%	44.4%	46.2%	1.5	5,856,000	43,231
Ireland	48.0%	52.0%	48.0%	1.0	32,514	39,877
Israel	48.0%	60.0%	48.0%	3.9	128,549	32,087
Italy	47.3%	47.3%	48.6%	10.2	29,315	38,902
Japan	47.3%	47.8%	50.0%	4.6	4,893,341	46,744
Korea	38.2%	41.8%	41.8%	8.9	38,811,570	45,772
Luxembourg	41.3%	42.7%	41.3%	3.2	51,752	57,308
Mexico	30.0%	31.7%	30.0%	4.2	94,875	12,146
Netherlands	49.3%	49.3%	52.0%	1.2	47,075	57,035
New Zealand	33.0%	33.0%	33.0%	1.4	51,278	35,409
Norway	40.0%	47.8%	40.0%	1.6	504,929	57,617
Poland	20.9%	38.8%	32.0%	2.5	40,205	22,127
Portugal	43.6%	54.6%	49.0%	10.1	17,040	28,170
Slovak Republic	16.5%	29.9%	19.0%	0.4	9,810	19,282
Slovenia	31.9%	54.0%	41.0%	1.4	17,538	29,089
Spain	52.0%	52.0%	52.0%	11.8	25,894	37,813
Sweden	56.6%	56.6%	56.6%	1.5	387,960	44,598
Switzerland	36.1%	41.8%	41.7%	3.4	87,662	63,002
Turkey	35.7%	35.7%	35.7%	3.4	29,209	28,300
United Kingdom	50.0%	52.0%	50.0%	4.3	34,877	50,572
United States	41.8%	43.2%	41.8%	8.3	47,960	47,960

Key to abbreviations:
Combined: The combined central government and sub-central government (top marginal) rate, calculated as the additional central and sub-central government personal income tax resulting from a unit increase in gross wage earnings. The combined rate takes account of the effects of tax credits, the deductibility of sub-central taxes in central government taxes etc.
Top Statutory: These are the top statutory tax rates (combined central and sub-central) that apply at the threshold level reported in the fourth column.
All-in: The all-in (top marginal) tax rate, calculated as the additional central and sub-central government personal income tax, plus employee social security contribution, resulting from a unit increase in gross wage earnings. The all-in rate takes account of the same aspects as the combined rate, but does in addition include employee social security contributions and if they are deductible in central government taxes etc.
AW: Average wage (in national currency), meaning the average annual gross wage earnings of adult, full-time manual and non manual workers in the industry (ISIC C to K). For Ireland, Korea and Turkey data based on manual workers in the manufacturing sector (ISIC D) are used.
Threshold: The multiple of the AW earnings at which the top statutory personal income tax rate first applies.

Explanatory notes:
1. This table reports for each country the marginal combined personal income tax rate on gross wage income (derived according to the OECD Taxing Wages framework) for a single person without dependants based on the earnings level where the top statutory rate first applies. The fourth column shows the gross wage earnings threshold at which the top statutory rate is met, measured as a multiple of the AW. The table also reports the 'All-in' rate at this threshold. The results, which use tax rates applicable to the tax year, take into account basic/standard income tax allowances and tax credits. The marginal tax rates are derived on the basis of a unit increase in gross wage earnings at the column 4 threshold. The reported marginal tax rate may not be the maximum possible marginal tax rate. A higher rate may be observed for higher income earners where tax allowance provisions may be diminished or eliminated as is the case in Belgium, France, Luxembourg, Mexico and Switzerland. A higher rate may also be possible at lower levels of income where there is a withdrawal of a tax relief as is the case in Italy, New Zealand, the United Kingdom and the United States. The figures reported may be different from those published in Taxing Wages where updated information is available, such as revised AW figures. Further explanatory notes may be found in the Explanatory Annex.
2. This column reports the level of gross wage earnings (expressed as a multiple of AW) at which the top marginal combined personal income tax rate is reached.
3. This column shows the average wage, as described in OECD *Taxing Wages*.
4. This column shows the average wage in USD, using OECDs purchasing power parity exchange rates.

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

28-Apr-14

Taxation of Wage Income (2011): Top Marginal Personal Income Tax Rates for Employees [1]

Country	Top marginal rates		Top Statutory Income Tax Rate	Threshold (multiple AW) [2]	AW [3]	AW in $ (using PPP)[4]
	Combined	All-in				
Australia	46.5%	46.5%	46.5%	2.6	69,903	46,261
Austria	43.7%	43.7%	50.0%	2.0	39,693	47,821
Belgium	45.3%	59.4%	53.7%	1.0	44,636	53,204
Canada	46.4%	46.4%	46.4%	2.8	45,469	36,671
Chile	39.7%	39.7%	40.0%	13.9	5,804,093	16,678
Czech Republic	20.1%	31.1%	15.0%	0.4	294,987	21,903
Denmark	56.1%	56.1%	60.2%	1.1	386,457	50,259
Estonia	20.4%	23.2%	21.0%	0.2	10,368	19,784
Finland	48.2%	55.5%	49.2%	1.8	40,243	44,367
France	50.2%	51.0%	50.5%	15.8	35,497	42,027
Germany	47.5%	47.5%	47.5%	6.0	43,300	55,614
Greece	41.1%	57.3%	49.0%	5.1	23,391	33,745
Hungary	35.6%	53.1%	16.0%	0.8	2,645,712	21,397
Iceland	44.4%	44.4%	46.2%	1.5	5,628,000	42,137
Ireland	48.0%	52.0%	48.0%	1.0	32,264	39,002
Israel	45.0%	57.0%	45.0%	3.8	125,405	31,790
Italy	47.2%	47.2%	48.5%	10.4	28,820	37,505
Japan	47.2%	47.8%	50.0%	4.7	4,821,385	44,869
Korea	35.2%	38.8%	38.5%	3.0	36,816,740	43,081
Luxembourg	41.3%	43.5%	41.3%	3.2	50,680	55,932
Mexico	30.0%	31.7%	30.0%	4.3	91,014	11,862
Netherlands	49.6%	49.6%	52.0%	1.2	46,287	55,654
New Zealand	33.0%	33.0%	33.0%	1.4	49,395	33,242
Norway	40.0%	47.8%	40.0%	1.6	491,547	54,784
Poland	20.9%	38.8%	32.0%	2.6	38,731	21,241
Portugal	44.5%	55.5%	50.0%	10.6	16,208	25,826
Slovak Republic	16.5%	29.9%	19.0%	0.4	9,592	18,865
Slovenia	31.9%	54.0%	41.0%	1.4	17,373	27,777
Spain	45.0%	45.0%	45.0%	7.1	25,515	36,169
Sweden	56.6%	56.6%	56.6%	1.5	376,309	42,666
Switzerland	36.1%	41.8%	41.7%	3.2	86,130	59,753
Turkey	35.7%	35.7%	35.7%	3.5	25,323	25,658
United Kingdom	50.0%	52.0%	50.0%	4.4	34,083	48,819
United States	41.7%	43.2%	41.9%	8.3	46,895	46,895

Key to abbreviations:
Combined: The combined central government and sub-central government (top marginal) rate, calculated as the additional central and sub-central government personal income tax resulting from a unit increase in gross wage earnings. The combined rate takes account of the effects of tax credits, the deductibility of sub-central taxes in central government taxes etc.
Top Statutory: These are the top statutory tax rates (combined central and sub-central) that apply at the threshold level reported in the fourth column.
All-in: The all-in (top marginal) tax rate, calculated as the additional central and sub-central government personal income tax, plus employee social security contribution, resulting from a unit increase in gross wage earnings. The all-in rate takes account of the same aspects as the combined rate, but does in addition include employee social security contributions and if they are deductible in central government taxes etc.
AW: Average wage (in national currency), meaning the average annual gross wage earnings of adult, full-time manual and non manual workers in the industry (ISIC C to K). For Ireland, Korea and Turkey data based on manual workers in the manufacturing sector (ISIC D) are used.
Threshold: The multiple of the AW earnings at which the top statutory personal income tax rate first applies.

Explanatory notes:
1. This table reports for each country the marginal combined personal income tax rate on gross wage income (derived according to the OECD Taxing Wages framework) for a single person without dependants based on the earnings level where the top statutory rate first applies. The fourth column shows the gross wage earnings threshold at which the top statutory rate is met, measured as a multiple of the AW. The table also reports the 'All-in' rate at this threshold. The results, which use tax rates applicable to the tax year, take into account basic/standard income tax allowances and tax credits. The marginal tax rates are derived on the basis of a unit increase in gross wage earnings at the column 4 threshold. The reported marginal tax rate may not be the maximum possible marginal tax rate. A higher rate may be observed for higher income earners where tax allowance provisions may be diminished or eliminated as is the case in Belgium, France, Luxembourg, Mexico and Switzerland. A higher rate may also be possible at lower levels of income where there is a withdrawal of a tax relief as is the case in Italy, New Zealand, the United Kingdom and the United States. The figures reported may be different from those published in Taxing Wages where updated information is available, such as revised AW figures. Further explanatory notes may be found in the Explanatory Annex.
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Source: OECD Tax Database, Table I.7.
http://www.oecd.org/tax/tax-policy/tax-database.htm#B_PersonalTaxes

28-Apr-14

Taxation of Wage Income (2010): Top Marginal Personal Income Tax Rates for Employees [1]

Country	Top marginal rates		Top Statutory Income Tax Rate	Threshold (multiple AW) [2]	AW [3]	AW in $ (using PPP)[4]
	Combined	All-in				
Australia	46.5%	46.5%	46.5%	2.7	66,724	44,302
Austria	43.7%	43.7%	50.0%	2.1	38,504	45,762
Belgium	45.3%	59.4%	53.7%	1.0	43,423	50,843
Canada	46.4%	46.4%	46.4%	2.9	44,400	36,296
Chile	40.0%	40.0%	40.0%	14.0	5,508,104	15,518
Czech Republic	20.1%	31.1%	15.0%	0.4	287,320	20,593
Denmark	48.1%	56.1%	52.2%	1.1	376,073	48,499
Estonia	20.4%	23.2%	21.0%	0.2	9,712	18,539
Finland	48.2%	55.5%	49.0%	1.8	39,395	43,253
France	38.4%	50.5%	46.7%	2.8	34,693	40,493
Germany	47.5%	47.5%	47.5%	6.2	41,736	52,407
Greece	37.8%	53.8%	45.0%	4.9	24,156	34,426
Hungary	40.6%	57.6%	32.0%	1.6	2,512,020	20,025
Iceland	44.3%	44.3%	46.1%	1.5	5,256,000	39,870
Ireland	47.0%	52.1%	47.0%	5.4	32,308	38,327
Israel	45.0%	57.0%	45.0%	3.9	121,581	30,591
Italy	40.5%	50.9%	45.2%	3.0	28,230	36,184
Japan	47.2%	47.8%	50.0%	4.7	4,773,076	42,772
Korea	35.3%	38.6%	38.5%	3.0	36,929,183	43,873
Luxembourg	34.7%	47.0%	39.0%	0.9	49,393	53,557
Mexico	30.0%	31.7%	30.0%	4.5	87,324	11,414
Netherlands	49.5%	49.5%	52.0%	1.2	45,215	53,233
New Zealand	35.5%	35.5%	35.5%	1.5	48,007	31,948
Norway	40.0%	47.8%	40.0%	1.6	471,669	52,334
Poland	23.7%	34.9%	32.0%	2.7	36,482	20,045
Portugal	40.8%	51.8%	45.9%	10.2	16,542	26,175
Slovak Republic	16.5%	29.9%	19.0%	0.5	9,325	18,279
Slovenia	31.9%	54.0%	41.0%	1.4	16,915	26,373
Spain	43.0%	43.0%	43.0%	2.4	24,786	34,555
Sweden	56.6%	56.6%	56.6%	1.5	368,208	40,939
Switzerland	36.4%	41.4%	41.7%	3.2	85,068	56,366
Turkey	35.7%	35.7%	35.7%	3.9	21,809	23,188
United Kingdom	50.0%	51.0%	50.0%	4.4	34,297	49,625
United States	41.7%	43.2%	41.9%	8.4	45,665	45,665

Key to abbreviations:
Combined: The combined central government and sub-central government (top marginal) rate, calculated as the additional central and sub-central government personal income tax resulting from a unit increase in gross wage earnings. The combined rate takes account of the effects of tax credits, the deductibility of sub-central taxes in central government taxes etc.
Top Statutory: These are the top statutory tax rates (combined central and sub-central) that apply at the threshold level reported in the fourth column.
All-in: The all-in (top marginal) tax rate, calculated as the additional central and sub-central government personal income tax, plus employee social security contribution, resulting from a unit increase in gross wage earnings. The all-in rate takes account of the same aspects as the combined rate, but does in addition include employee social security contributions and if they are deductible in central government taxes etc.
AW: Average wage (in national currency), meaning the average annual gross wage earnings of adult, full-time manual and non manual workers in the industry (ISIC C to K). For Ireland, Korea and Turkey data based on manual workers in the manufacturing sector (ISIC D) are used.
Threshold: The multiple of the AW earnings at which the top statutory personal income tax rate first applies.

Explanatory notes:
1. This table reports for each country the marginal combined personal income tax rate on gross wage income (derived according to the OECD Taxing Wages framework) for a single person without dependants based on the earnings level where the top statutory rate first applies. The fourth column shows the gross wage earnings threshold at which the top statutory rate is met, measured as a multiple of the AW. The table also reports the 'All-in' rate at this threshold. The results, which use tax rates applicable to the tax year, take into account basic/standard income tax allowances and tax credits. The marginal tax rates are derived on the basis of a unit increase in gross wage earnings at the column 4 threshold. The reported marginal tax rate may not be the maximum possible marginal tax rate. A higher rate may be observed for higher income earners where tax allowance provisions may be diminished or eliminated as is the case in Belgium, France, Luxembourg, Mexico and Switzerland. A higher rate may also be possible at lower levels of income where there is a withdrawal of a tax relief as is the case in Italy, New Zealand, the United Kingdom and the United States. The figures reported may be different from those published in Taxing Wages where updated information is available, such as revised AW figures. Further explanatory notes may be found in the Explanatory Annex.
2. This column reports the level of gross wage earnings (expressed as a multiple of AW) at which the top marginal combined personal income tax rate is reached.
3. This column shows the average wage, as described in OECD *Taxing Wages*.
4. This column shows the average wage in USD, using OECDs purchasing power parity exchange rates.

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

28-Apr-14

Taxation of Wage Income (2009): Top Marginal Personal Income Tax Rates for Employees [1]

Country	Top marginal rates		Top Statutory Income Tax Rate	Threshold (multiple AW) [2]	AW [3]	AW in $ (using PPP)[4]
	Combined	All-in				
Australia	46.5%	46.5%	46.5%	2.8	63,546	44,055
Austria	43.7%	43.7%	50.0%	2.1	37,832	44,984
Belgium	45.3%	59.4%	53.7%	1.0	42,149	49,296
Canada	46.4%	46.4%	46.4%	3.0	42,516	35,351
Chile	40.0%	40.0%	40.0%	16.9	4,478,647	12,519
Czech Republic	20.1%	31.1%	15.0%	0.4	281,887	20,358
Denmark	54.8%	62.8%	59.6%	1.0	367,051	47,037
Estonia	20.6%	22.4%	21.0%	0.2	9,492	18,167
Finland	48.6%	55.0%	49.1%	1.8	38,444	42,730
France	37.6%	49.8%	45.8%	2.8	34,132	39,797
Germany	47.5%	47.5%	47.5%	6.3	40,600	50,365
Greece	33.6%	49.6%	40.0%	3.6	24,619	35,430
Hungary	45.0%	62.0%	36.0%	0.8	2,436,408	19,478
Iceland	39.6%	39.6%	41.2%	1.7	5,076,000	40,763
Ireland	46.0%	50.2%	46.0%	7.9	31,802	35,786
Israel	46.0%	58.0%	46.0%	3.8	120,028	30,203
Italy	40.2%	50.7%	44.9%	3.0	27,419	35,316
Japan	47.3%	47.7%	50.0%	4.7	4,828,001	41,821
Korea	35.4%	38.5%	38.5%	3.2	34,410,564	41,851
Luxembourg	34.7%	47.0%	38.9%	1.0	48,185	53,326
Mexico	28.0%	29.6%	28.0%	4.7	84,727	11,381
Netherlands	50.2%	50.2%	52.0%	1.2	44,412	52,983
New Zealand	38.0%	38.0%	38.0%	1.5	46,653	31,969
Norway	40.0%	47.8%	40.0%	1.6	456,214	51,133
Poland	23.7%	34.9%	32.0%	2.9	34,878	18,777
Portugal	37.4%	48.4%	42.0%	4.6	15,613	24,749
Slovak Republic	16.5%	29.9%	19.0%	0.5	9,043	17,758
Slovenia	31.9%	54.0%	41.0%	1.4	16,079	25,045
Spain	43.0%	43.0%	43.0%	2.4	24,164	34,191
Sweden	56.5%	56.5%	56.5%	1.5	362,291	40,791
Switzerland	36.4%	41.4%	41.7%	3.3	83,974	55,503
Turkey	35.6%	35.6%	35.6%	3.1	18,709	20,590
United Kingdom	40.0%	51.0%	40.0%	1.3	33,391	51,101
United States	41.7%	43.2%	41.9%	8.6	44,295	44,295

Key to abbreviations:
Combined: The combined central government and sub-central government (top marginal) rate, calculated as the additional central and sub-central government personal income tax resulting from a unit increase in gross wage earnings. The combined rate takes account of the effects of tax credits, the deductibility of sub-central taxes in central government taxes etc.
Top Statutory: These are the top statutory tax rates (combined central and sub-central) that apply at the threshold level reported in the fourth column.
All-in: The all-in (top marginal) tax rate, calculated as the additional central and sub-central government personal income tax, plus employee social security contribution, resulting from a unit increase in gross wage earnings. The all-in rate takes account of the same aspects as the combined rate, but does in addition include employee social security contributions and if they are deductible in central government taxes etc.
AW: Average wage (in national currency), meaning the average annual gross wage earnings of adult, full-time manual and non manual workers in the industry (ISIC C to K). For Ireland, Korea and Turkey data based on manual workers in the manufacturing sector (ISIC D) are used.
Threshold: The multiple of the AW earnings at which the top statutory personal income tax rate first applies.

Explanatory notes:
1. This table reports for each country the marginal combined personal income tax rate on gross wage income (derived according to the OECD Taxing Wages framework) for a single person without dependants based on the earnings level where the top statutory rate first applies. The fourth column shows the gross wage earnings threshold at which the top statutory rate is met, measured as a multiple of the AW. The table also reports the 'All-in' rate at this threshold. The results, which use tax rates applicable to the tax year, take into account basic/standard income tax allowances and tax credits. The marginal tax rates are derived on the basis of a unit increase in gross wage earnings at the column 4 threshold. The reported marginal tax rate may not be the maximum possible marginal tax rate. A higher rate may be observed for higher income earners where tax allowance provisions may be diminished or eliminated as is the case in Belgium, France, Luxembourg, Mexico and Switzerland. A higher rate may also be possible at lower levels of income where there is a withdrawal of a tax relief as is the case in Italy, New Zealand, the United Kingdom and the United States. The figures reported may be different from those published in Taxing Wages where updated information is available, such as revised AW figures. Further explanatory notes may be found in the Explanatory Annex.
2. This column reports the level of gross wage earnings (expressed as a multiple of AW) at which the top marginal combined personal income tax rate is reached.
3. This column shows the average wage, as described in OECD *Taxing Wages*.
4. This column shows the average wage in USD, using OECDs purchasing power parity exchange rates.

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

28-Apr-14

Taxation of Wage Income (2008): Top Marginal Personal Income Tax Rates for Employees [1]

Country	Top marginal rates		Top Statutory Income Tax Rate	Threshold (multiple AW) [2]	AW [3]	AW in $ (using PPP)[4]
	Combined	All-in				
Australia	46.5%	46.5%	46.5%	2.5	60,321	40,783
Austria	43.7%	43.7%	50.0%	1.9	37,258	43,705
Belgium	45.3%	59.4%	53.7%	1.0	40,698	46,592
Canada	46.4%	46.4%	46.4%	2.9	42,907	34,760
Chile	40.0%	40.0%	40.0%	18.3	4,218,584	12,186
Czech Republic	20.3%	32.8%	15.0%	0.4	272,651	19,117
Denmark	55.0%	63.0%	59.7%	1.0	359,300	44,844
Estonia	20.9%	21.5%	21.0%	0.2	10,045	18,302
Finland	49.2%	55.6%	50.1%	1.8	37,372	40,727
France	37.6%	49.8%	45.8%	2.8	33,580	38,062
Germany	47.5%	47.5%	47.5%	6.2	41,000	50,514
Greece	33.6%	49.6%	40.0%	3.7	23,835	34,001
Hungary	45.0%	62.0%	36.0%	0.7	2,336,124	18,049
Iceland	34.3%	34.3%	35.7%	0.2	5,448,000	46,397
Ireland	41.0%	47.0%	41.0%	1.1	32,550	34,208
Israel	47.0%	59.0%	47.0%	3.6	119,233	30,832
Italy	40.2%	50.7%	44.9%	3.1	26,845	34,030
Japan	47.2%	47.8%	50.0%	4.5	4,983,948	42,654
Korea	35.4%	38.5%	38.5%	3.3	33,658,172	42,837
Luxembourg	34.7%	46.9%	38.9%	0.9	47,044	51,912
Mexico	28.0%	29.7%	28.0%	4.9	81,306	10,885
Netherlands	50.3%	50.3%	52.0%	1.3	43,146	51,222
New Zealand	39.0%	39.0%	39.0%	1.6	44,521	29,866
Norway	40.0%	47.8%	40.0%	1.5	443,812	50,709
Poland	31.5%	42.7%	40.0%	2.9	33,711	18,158
Portugal	37.4%	48.4%	42.0%	4.5	15,581	24,000
Slovak Republic	10.4%	23.8%	19.0%	0.4	8,820	16,559
Slovenia	31.9%	54.0%	41.0%	1.4	15,769	24,858
Spain	43.0%	43.0%	43.0%	2.5	23,252	32,288
Sweden	56.4%	56.4%	56.4%	1.4	352,470	40,175
Switzerland	36.4%	41.4%	41.7%	3.3	83,088	53,651
Turkey	35.6%	35.6%	35.6%	2.7	19,074	21,431
United Kingdom	40.0%	41.0%	40.0%	1.2	33,382	51,290
United States	41.7%	43.2%	41.9%	8.4	43,196	43,196

Key to abbreviations:
Combined: The combined central government and sub-central government (top marginal) rate, calculated as the additional central and sub-central government personal income tax resulting from a unit increase in gross wage earnings. The combined rate takes account of the effects of tax credits, the deductibility of sub-central taxes in central government taxes etc.
Top Statutory: These are the top statutory tax rates (combined central and sub-central) that apply at the threshold level reported in the fourth column.
All-in: The all-in (top marginal) tax rate, calculated as the additional central and sub-central government personal income tax, plus employee social security contribution, resulting from a unit increase in gross wage earnings. The all-in rate takes account of the same aspects as the combined rate, but does in addition include employee social security contributions and if they are deductible in central government taxes etc.
AW: Average wage (in national currency), meaning the average annual gross wage earnings of adult, full-time manual and non manual workers in the industry (ISIC C to K). For Ireland, Korea and Turkey data based on manual workers in the manufacturing sector (ISIC D) are used.
Threshold: The multiple of the AW earnings at which the top statutory personal income tax rate first applies.

Explanatory notes:
1. This table reports for each country the marginal combined personal income tax rate on gross wage income (derived according to the OECD Taxing Wages framework) for a single person without dependants based on the earnings level where the top statutory rate first applies. The fourth column shows the gross wage earnings threshold at which the top statutory rate is met, measured as a multiple of the AW. The table also reports the 'All-in' rate at this threshold. The results, which use tax rates applicable to the tax year, take into account basic/standard income tax allowances and tax credits. The marginal tax rates are derived on the basis of a unit increase in gross wage earnings at the column 4 threshold. The reported marginal tax rate may not be the maximum possible marginal tax rate. A higher rate may be observed for higher income earners where tax allowance provisions may be diminished or eliminated as is the case in Belgium, France, Luxembourg, Mexico and Switzerland. A higher rate may also be possible at lower levels of income where there is a withdrawal of a tax relief as is the case in Italy, New Zealand, the United Kingdom and the United States. The figures reported may be different from those published in Taxing Wages where updated information is available, such as revised AW figures. Further explanatory notes may be found in the Explanatory Annex.
2. This column reports the level of gross wage earnings (expressed as a multiple of AW) at which the top marginal combined personal income tax rate is reached.
3. This column shows the average wage, as described in OECD *Taxing Wages*.
4. This column shows the average wage in USD, using OECDs purchasing power parity exchange rates.

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

Taxation of Wage Income (2007): Top Marginal Personal Income Tax Rates for Employees [1]

Country	Top marginal rates		Top Statutory Income Tax Rate	Threshold (multiple AW) [2]	AW [3]	AW in $ (using PPP)[4]
	Combined	All-in				
Australia	46.5%	46.5%	46.5%	2.6	57,120	40,032
Austria	43.7%	43.7%	50.0%	1.9	36,228	41,728
Belgium	45.3%	59.4%	53.7%	1.0	38,659	43,556
Canada	46.4%	46.4%	46.4%	2.9	41,885	34,558
Chile	40.0%	40.0%	40.0%	18.2	3,856,095	11,681
Czech Republic	28.0%	40.5%	32.0%	1.5	250,710	17,964
Denmark	55.0%	63.0%	59.7%	1.0	346,400	42,029
Estonia	21.9%	22.5%	22.0%	0.2	8,939	16,096
Finland	49.2%	56.1%	50.5%	1.8	35,559	37,772
France	37.6%	49.8%	45.8%	2.8	32,413	36,267
Germany	47.5%	47.5%	47.5%	6.3	40,100	48,236
Greece	33.6%	49.6%	40.0%	3.7	23,893	33,220
Hungary	54.0%	71.0%	36.0%	0.8	2,156,184	16,404
Iceland	34.3%	34.3%	35.7%	0.2	5,076,000	44,841
Ireland	41.0%	47.0%	41.0%	1.1	31,185	32,510
Israel	48.0%	60.0%	48.0%	3.7	112,986	30,356
Italy	40.2%	50.7%	44.9%	3.2	25,805	31,560
Japan	47.2%	47.8%	50.0%	4.5	4,988,400	41,468
Korea	35.5%	38.3%	38.5%	3.2	32,361,506	42,074
Luxembourg	34.7%	46.9%	39.0%	0.9	45,266	48,920
Mexico	20.7%	22.5%	28.0%	1.4	77,145	10,461
Netherlands	50.2%	50.2%	52.0%	1.3	42,000	48,942
New Zealand	39.0%	39.0%	39.0%	1.4	43,022	28,531
Norway	40.0%	47.8%	40.0%	1.5	420,917	47,922
Poland	31.5%	42.7%	40.0%	3.1	32,292	17,506
Portugal	37.4%	48.4%	42.0%	4.4	15,549	23,545
Slovak Republic	0.4%	13.8%	19.0%	0.5	7,997	14,642
Slovenia	31.9%	54.0%	41.0%	1.4	14,625	23,221
Spain	43.0%	43.0%	43.0%	2.6	21,989	30,160
Sweden	56.5%	56.5%	56.5%	1.5	336,818	37,876
Switzerland	36.7%	41.8%	42.1%	3.2	83,325	52,005
Turkey	35.6%	35.6%	35.6%	2.9	17,238	19,930
United Kingdom	40.0%	41.0%	40.0%	1.2	33,216	51,425
United States	41.3%	42.7%	41.4%	8.4	42,064	42,064

Key to abbreviations:
Combined: The combined central government and sub-central government (top marginal) rate, calculated as the additional central and sub-central government personal income tax resulting from a unit increase in gross wage earnings. The combined rate takes account of the effects of tax credits, the deductibility of sub-central taxes in central government taxes etc.
Top Statutory: These are the top statutory tax rates (combined central and sub-central) that apply at the threshold level reported in the fourth column.
All-in: The all-in (top marginal) tax rate, calculated as the additional central and sub-central government personal income tax, plus employee social security contribution, resulting from a unit increase in gross wage earnings. The all-in rate takes account of the same aspects as the combined rate, but does in addition include employee social security contributions and if they are deductible in central government taxes etc.
AW: Average wage (in national currency), meaning the average annual gross wage earnings of adult, full-time manual and non manual workers in the industry (ISIC C to K). For Ireland, Korea and Turkey data based on manual workers in the manufacturing sector (ISIC D) are used.
Threshold: The multiple of the AW earnings at which the top statutory personal income tax rate first applies.

Explanatory notes:
1. This table reports for each country the marginal combined personal income tax rate on gross wage income (derived according to the OECD Taxing Wages framework) for a single person without dependants based on the earnings level where the top statutory rate first applies. The fourth column shows the gross wage earnings threshold at which the top statutory rate is met, measured as a multiple of the AW. The table also reports the 'All-in' rate at this threshold. The results, which use tax rates applicable to the tax year, take into account basic/standard income tax allowances and tax credits. The marginal tax rates are derived on the basis of a unit increase in gross wage earnings at the column 4 threshold. The reported marginal tax rate may not be the maximum possible marginal tax rate. A higher rate may be observed for higher income earners where tax allowance provisions may be diminished or eliminated as is the case in Belgium, France, Luxembourg, Mexico and Switzerland. A higher rate may also be possible at lower levels of income where there is a withdrawal of a tax relief as is the case in Italy, New Zealand, the United Kingdom and the United States. The figures reported may be different from those published in Taxing Wages where updated information is available, such as revised AW figures. Further explanatory notes may be found in the Explanatory Annex.
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3. This column shows the average wage, as described in OECD Taxing Wages.
4. This column shows the average wage in USD, using OECDs purchasing power parity exchange rates.

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

Taxation of Wage Income (2006): Top Marginal Personal Income Tax Rates for Employees [1]

Country	Top marginal rates		Top Statutory Income Tax Rate	Threshold (multiple AW) [2]	AW [3]	AW in $ (using PPP)[4]
	Combined	All-in				
Australia	48.5%	48.5%	48.5%	1.7	55,042	39,125
Austria	43.7%	43.7%	50.0%	2.0	35,143	41,075
Belgium	45.1%	59.3%	53.5%	1.0	37,674	42,711
Canada	46.4%	46.4%	46.4%	2.9	40,191	33,333
Chile	40.0%	40.0%	40.0%	18.3	3,594,042	10,998
Czech Republic	28.0%	40.5%	32.0%	1.6	233,580	16,658
Denmark	55.0%	63.0%	59.7%	1.1	330,900	39,783
Estonia	22.9%	23.5%	23.0%	0.2	7,456	14,347
Finland	49.2%	56.2%	50.9%	1.9	33,543	35,347
France	37.6%	49.8%	45.8%	2.9	31,369	34,785
Germany	43.3%	56.3%	44.3%	1.4	39,149	46,797
Greece	33.6%	49.6%	40.0%	1.2	23,800	34,075
Hungary	59.0%	73.3%	36.0%	0.8	1,985,412	15,468
Iceland	35.3%	35.3%	36.7%	0.2	4,596,000	42,925
Ireland	42.0%	48.0%	42.0%	1.1	29,931	30,444
Israel	49.0%	61.0%	49.0%	4.0	105,652	27,590
Italy	44.6%	44.6%	44.6%	4.3	25,241	30,318
Japan	47.1%	47.9%	50.0%	4.5	4,979,155	39,945
Korea	35.5%	38.2%	38.5%	3.4	30,495,639	39,426
Luxembourg	34.7%	46.5%	39.0%	0.9	43,540	47,666
Mexico	21.5%	23.5%	29.0%	1.4	73,208	10,212
Netherlands	49.1%	49.1%	52.0%	1.3	40,800	47,048
New Zealand	39.0%	39.0%	39.0%	1.5	40,843	27,509
Norway	40.0%	47.8%	40.0%	1.9	397,765	45,817
Poland	31.5%	42.4%	40.0%	3.1	29,271	15,889
Portugal	37.4%	48.4%	42.0%	4.3	15,517	23,471
Slovak Republic	0.1%	13.5%	19.0%	0.5	7,418	13,377
Slovenia	39.0%	61.1%	50.0%	4.4	13,684	22,539
Spain	45.0%	45.0%	45.0%	2.6	21,168	28,805
Sweden	56.6%	56.6%	56.6%	1.5	324,618	35,775
Switzerland	36.7%	41.8%	42.1%	3.3	80,727	48,724
Turkey	35.6%	35.6%	35.6%	3.0	15,645	18,483
United Kingdom	40.0%	41.0%	40.0%	1.2	31,419	50,187
United States	41.3%	42.7%	41.4%	8.7	39,377	39,377

Key to abbreviations:
Combined: The combined central government and sub-central government (top marginal) rate, calculated as the additional central and sub-central government personal income tax resulting from a unit increase in gross wage earnings. The combined rate takes account of the effects of tax credits, the deductibility of sub-central taxes in central government taxes etc.
Top Statutory: These are the top statutory tax rates (combined central and sub-central) that apply at the threshold level reported in the fourth column.
All-in: The all-in (top marginal) tax rate, calculated as the additional central and sub-central government personal income tax, plus employee social security contribution, resulting from a unit increase in gross wage earnings. The all-in rate takes account of the same aspects as the combined rate, but does in addition include employee social security contributions and if they are deductible in central government taxes etc.
AW: Average wage (in national currency), meaning the average annual gross wage earnings of adult, full-time manual and non manual workers in the industry (ISIC C to K). For Ireland, Korea and Turkey data based on manual workers in the manufacturing sector (ISIC D) are used.
Threshold: The multiple of the AW earnings at which the reported combined top marginal rate is first observed.

Explanatory notes:
1. This table reports for each country the marginal combined personal income tax rate on gross wage income (derived according to the OECD Taxing Wages framework) for a single person without dependants based on the earnings level where the top statutory rate first applies. The fourth column shows the gross wage earnings threshold at which the top statutory rate is met, measured as a multiple of the AW. The table also reports the 'All-in' rate at this threshold. The results, which use tax rates applicable to the tax year, take into account basic/standard income tax allowances and tax credits. The marginal tax rates are derived on the basis of a unit increase in gross wage earnings at the column 4 threshold. The reported marginal tax rate may not be the maximum possible marginal tax rate. A higher rate may be observed for higher income earners where tax allowance provisions may be diminished or eliminated as is the case in Belgium, France, Luxembourg, Mexico and Switzerland. A higher rate may also be possible at lower levels of income where there is a withdrawal of a tax relief as is the case in Italy, New Zealand, the United Kingdom and the United States. The figures reported may be different from those published in Taxing Wages where updated information is available, such as revised AW figures. Further explanatory notes may be found in the Explanatory Annex.
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Source: OECD Tax Database, Table I.7.
http://www.oecd.org/tax/tax-policy/tax-database.htm#B_PersonalTaxes

Taxation of Wage Income (2005): Top Marginal Personal Income Tax Rates for Employees [1]

Country	Top marginal rates		Top Statutory Income Tax Rate	Threshold (multiple AW) [2]	AW [3]	AW in $ (using PPP)[4]
	Combined	All-in				
Australia	48.5%	48.5%	48.5%	1.3	52,572	37,866
Austria	43.7%	43.7%	50.0%	2.0	34,025	38,385
Belgium	45.1%	59.3%	53.5%	1.0	36,673	40,766
Canada	46.4%	46.4%	46.4%	2.9	39,483	32,533
Chile	40.0%	40.0%	40.0%	18.7	3,458,172	10,363
Czech Republic	28.0%	40.5%	32.0%	1.9	219,050	15,301
Denmark	55.0%	63.0%	59.7%	1.1	320,300	37,287
Estonia	23.8%	24.8%	24.0%	0.2	6,304	12,559
Finland	49.9%	56.5%	51.8%	1.9	32,086	32,834
France	36.5%	48.6%	53.5%	2.7	30,521	33,055
Germany	43.4%	56.4%	44.3%	1.4	38,700	44,643
Greece	33.6%	49.6%	40.0%	1.3	21,902	30,673
Hungary	56.0%	69.5%	38.0%	0.8	1,815,852	14,121
Iceland	38.2%	38.2%	39.7%	1.0	4,140,000	41,785
Ireland	42.0%	48.0%	42.0%	1.0	28,963	28,670
Israel	49.0%	59.4%	49.0%	4.0	103,087	27,734
Italy	44.1%	44.1%	44.1%	4.4	24,450	28,212
Japan	47.1%	47.9%	50.0%	4.5	4,978,855	38,431
Korea	35.6%	38.2%	38.5%	3.6	28,840,599	36,557
Luxembourg	34.7%	46.5%	38.9%	1.0	42,067	44,146
Mexico	22.5%	24.6%	30.0%	1.5	69,370	9,734
Netherlands	52.0%	52.0%	52.0%	1.4	38,700	43,185
New Zealand	39.0%	39.0%	39.0%	1.5	39,559	25,771
Norway	43.5%	51.3%	43.5%	2.1	378,498	42,545
Poland	31.5%	42.2%	40.0%	3.2	27,889	14,921
Portugal	35.6%	46.6%	40.0%	4.4	14,042	20,519
Slovak Republic	6.6%	20.0%	19.0%	0.5	6,856	12,114
Slovenia	39.0%	61.1%	50.0%	4.5	12,981	21,225
Spain	45.0%	45.0%	45.0%	2.6	20,616	26,953
Sweden	56.6%	56.6%	56.6%	1.5	315,492	33,640
Switzerland	36.7%	41.8%	42.1%	3.3	79,620	45,686
Turkey	35.6%	35.6%	35.6%	5.3	15,737	18,946
United Kingdom	40.0%	41.0%	40.0%	1.2	30,334	47,682
United States	41.3%	42.7%	41.4%	8.8	37,637	37,637

Key to abbreviations:
Combined: The combined central government and sub-central government (top marginal) rate, calculated as the additional central and sub-central government personal income tax resulting from a unit increase in gross wage earnings. The combined rate takes account of the effects of tax credits, the deductibility of sub-central taxes in central government taxes etc.
Top Statutory: These are the top statutory tax rates (combined central and sub-central) that apply at the threshold level reported in the fourth column.
All-in: The all-in (top marginal) tax rate, calculated as the additional central and sub-central government personal income tax, plus employee social security contribution, resulting from a unit increase in gross wage earnings. The all-in rate takes account of the same aspects as the combined rate, but does in addition include employee social security contributions and if they are deductible in central government taxes etc.
AW: Average wage (in national currency), meaning the average annual gross wage earnings of adult, full-time manual and non manual workers in the industry (ISIC C to K). For Ireland, Korea and Turkey data based on manual workers in the manufacturing sector (ISIC D) are used.
Threshold: The multiple of the AW earnings at which the reported combined top marginal rate is first observed.

Explanatory notes:
1. This table reports for each country the marginal combined personal income tax rate on gross wage income (derived according to the OECD Taxing Wages framework) for a single person without dependants based on the earnings level where the top statutory rate first applies. The fourth column shows the gross wage earnings threshold at which the top statutory rate is met, measured as a multiple of the AW. The table also reports the 'All-in' rate at this threshold. The results, which use tax rates applicable to the tax year, take into account basic/standard income tax allowances and tax credits. The marginal tax rates are derived on the basis of a unit increase in gross wage earnings at the column 4 threshold. The reported marginal tax rate may not be the maximum possible marginal tax rate. A higher rate may be observed for higher income earners where tax allowance provisions may be diminished or eliminated as is the case in Belgium, France, Luxembourg, Mexico and Switzerland. A higher rate may also be possible at lower levels of income where there is a withdrawal of a tax relief as is the case in Italy, New Zealand, the United Kingdom and the United States. The figures reported may be different from those published in Taxing Wages where updated information is available, such as revised AW figures. Further explanatory notes may be found in the Explanatory Annex.
2. This column reports the level of gross wage earnings (expressed as a multiple of AW) at which the top marginal combined personal income tax rate is reached.
3. This column shows the average wage, as described in OECD Taxing Wages.
4. This column shows the average wage in USD, using OECDs purchasing power parity exchange rates.

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

Taxation of Wage Income (2004): Top Marginal Personal Income Tax Rates for Employees [1]

Country	Top marginal rates		Top Statutory Income Tax Rate	Threshold (multiple AW) [2]	AW [3]	AW in $ (using PPP)[4]
	Combined	All-in				
Australia	48.5%	48.5%	48.5%	1.2	50,265	36,768
Austria	43.9%	43.9%	50.0%	2.1	32,952	37,667
Belgium	45.1%	59.3%	53.5%	1.1	35,704	39,807
Canada	46.4%	46.4%	46.4%	3.0	38,315	31,119
Chile	40.0%	40.0%	40.0%	19.0	3,255,122	10,128
Czech Republic	28.0%	40.5%	32.0%	2.0	209,080	14,624
Denmark	55.0%	63.0%	59.7%	1.0	316,500	37,643
Estonia	25.7%	26.7%	26.0%	0.2	5,722	11,770
Finland	50.3%	56.7%	52.1%	1.9	30,743	31,508
France	36.7%	47.8%	53.4%	2.8	29,608	31,484
Germany	47.5%	60.5%	47.5%	1.4	38,100	42,476
Greece	33.6%	49.6%	40.0%	1.3	21,669	31,140
Hungary	56.0%	69.5%	38.0%	0.9	1,695,108	13,415
Iceland	41.0%	41.0%	42.6%	1.2	3,600,000	38,180
Ireland	42.0%	48.0%	42.0%	1.0	27,963	27,783
Israel	49.0%	59.4%	49.0%	4.0	103,307	29,217
Italy	41.4%	51.6%	46.1%	3.3	23,723	27,169
Japan	47.2%	47.9%	50.0%	4.5	4,921,998	36,675
Korea	36.6%	39.2%	39.6%	3.8	26,937,234	33,830
Luxembourg	34.8%	46.5%	39.0%	1.0	40,575	43,954
Mexico	26.4%	28.7%	33.0%	1.7	65,394	9,058
Netherlands	52.0%	52.0%	52.0%	1.4	37,900	41,672
New Zealand	39.0%	39.0%	39.0%	1.6	38,611	25,559
Norway	47.5%	55.3%	47.5%	2.5	366,161	40,721
Poland	31.5%	42.0%	40.0%	3.3	26,999	14,499
Portugal	35.6%	46.6%	40.0%	4.4	13,700	19,122
Slovak Republic	11.5%	24.9%	19.0%	0.5	6,334	11,057
Slovenia	38.9%	61.0%	50.0%	4.3	12,437	20,353
Spain	45.0%	45.0%	45.0%	2.6	20,045	26,391
Sweden	56.5%	56.5%	56.5%	1.5	305,732	33,563
Switzerland	36.8%	41.9%	42.1%	3.3	78,798	44,905
Turkey	40.6%	40.6%	40.6%	10.4	13,959	17,180
United Kingdom	40.0%	41.0%	40.0%	1.2	29,312	46,321
United States	41.4%	42.8%	41.5%	8.8	36,739	36,739

Key to abbreviations:
Combined: The combined central government and sub-central government (top marginal) rate, calculated as the additional central and sub-central government personal income tax resulting from a unit increase in gross wage earnings. The combined rate takes account of the effects of tax credits, the deductibility of sub-central taxes in central government taxes etc.
Top Statutory: These are the top statutory tax rates (combined central and sub-central) that apply at the threshold level reported in the fourth column.
All-in: The all-in (top marginal) tax rate, calculated as the additional central and sub-central government personal income tax, plus employee social security contribution, resulting from a unit increase in gross wage earnings. The all-in rate takes account of the same aspects as the combined rate, but does in addition include employee social security contributions and if they are deductible in central government taxes etc.
AW: Average wage (in national currency), meaning the average annual gross wage earnings of adult, full-time manual and non manual workers in the industry (ISIC C to K). For Ireland, Korea and Turkey data based on manual workers in the manufacturing sector (ISIC D) are used.
Threshold: The multiple of the AW earnings at which the reported combined top marginal rate is first observed.

Explanatory notes:
1. This table reports for each country the marginal combined personal income tax rate on gross wage income (derived according to the OECD Taxing Wages framework) for a single person without dependants based on the earnings level where the top statutory rate first applies. The fourth column shows the gross wage earnings threshold at which the top statutory rate is met, measured as a multiple of the AW. The table also reports the 'All-in' rate at this threshold. The results, which use tax rates applicable to the tax year, take into account basic/standard income tax allowances and tax credits. The marginal tax rates are derived on the basis of a unit increase in gross wage earnings at the column 4 threshold. The reported marginal tax rate may not be the maximum possible marginal tax rate. A higher rate may be observed for higher income earners where tax allowance provisions may be diminished or eliminated as is the case in Belgium, France, Luxembourg, Mexico and Switzerland. A higher rate may also be possible at lower levels of income where there is a withdrawal of a tax relief as is the case in Italy, New Zealand, the United Kingdom and the United States. The figures reported may be different from those published in Taxing Wages where updated information is available, such as revised AW figures. Further explanatory notes may be found in the Explanatory Annex.
2. This column reports the level of gross wage earnings (expressed as a multiple of AW) at which the top marginal combined personal income tax rate is reached.
3. This column shows the average wage, as described in OECD Taxing Wages.
4. This column shows the average wage in USD, using OECDs purchasing power parity exchange rates.

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

Taxation of Wage Income (2003): Top Marginal Personal Income Tax Rates for Employees [1]

Country	Top marginal rates		Top Statutory Income Tax Rate	Threshold (multiple AW) [2]	AW [3]	AW in $ (using PPP)[4]
	Combined	All-in				
Australia	48.5%	48.5%	48.5%	1.3	47,892	35,431
Austria	42.9%	42.9%	50.0%	2.2	32,288	36,508
Belgium	45.1%	59.3%	53.5%	1.1	34,643	39,442
Canada	46.4%	46.4%	46.4%	2.8	37,302	30,428
Chile	40.0%	40.0%	40.0%	19.2	3,163,503	10,296
Czech Republic	28.0%	40.5%	32.0%	2.2	196,133	13,978
Denmark	54.3%	62.3%	59.7%	1.0	311,300	36,474
Estonia	25.7%	26.7%	26.0%	0.1	5,332	11,095
Finland	51.1%	57.4%	53.0%	2.0	29,624	29,322
France	37.0%	47.2%	53.4%	2.8	28,847	30,767
Germany	51.2%	64.2%	51.2%	1.6	37,200	40,555
Greece	33.6%	49.6%	40.0%	1.4	19,339	28,086
Hungary	55.9%	68.4%	40.0%	0.9	1,555,776	12,912
Iceland	42.0%	42.0%	43.5%	1.2	3,360,000	35,569
Ireland	42.0%	48.0%	42.0%	1.1	26,546	26,182
Israel	50.0%	60.3%	50.0%	2.4	100,218	27,624
Italy	41.4%	51.6%	46.1%	3.4	23,113	27,076
Japan	47.2%	47.9%	50.0%	4.6	4,903,985	35,085
Korea	36.7%	39.1%	39.6%	4.1	25,356,260	31,935
Luxembourg	34.8%	46.5%	38.9%	1.0	39,587	42,040
Mexico	29.0%	31.4%	34.0%	3.6	61,574	9,038
Netherlands	52.0%	52.0%	52.0%	1.4	36,600	39,494
New Zealand	39.0%	39.0%	39.0%	1.6	36,993	24,678
Norway	47.5%	55.3%	47.5%	2.5	353,448	38,798
Poland	31.5%	41.7%	40.0%	3.3	26,450	14,370
Portugal	35.6%	46.6%	40.0%	4.4	13,350	18,913
Slovak Republic	38.0%	38.0%	38.0%	3.8	5,736	10,339
Slovenia	39.0%	61.1%	50.0%	4.3	11,644	18,939
Spain	45.0%	45.0%	45.0%	2.7	19,385	25,756
Sweden	56.2%	56.2%	56.2%	1.5	293,776	31,477
Switzerland	36.6%	42.2%	42.1%	3.4	77,502	43,645
Turkey	40.6%	40.6%	40.6%	9.8	12,636	16,343
United Kingdom	40.0%	41.0%	40.0%	1.3	28,019	43,732
United States	41.4%	42.9%	41.6%	8.7	36,084	36,084

Key to abbreviations:
Combined: The combined central government and sub-central government (top marginal) rate, calculated as the additional central and sub-central government personal income tax resulting from a unit increase in gross wage earnings. The combined rate takes account of the effects of tax credits, the deductibility of sub-central taxes in central government taxes etc.
Top Statutory: These are the top statutory tax rates (combined central and sub-central) that apply at the threshold level reported in the fourth column.
All-in: The all-in (top marginal) tax rate, calculated as the additional central and sub-central government personal income tax, plus employee social security contribution, resulting from a unit increase in gross wage earnings. The all-in rate takes account of the same aspects as the combined rate, but does in addition include employee social security contributions and if they are deductible in central government taxes etc.
AW: Average wage (in national currency), meaning the average annual gross wage earnings of adult, full-time manual and non manual workers in the industry (ISIC C to K). For Ireland, Korea and Turkey data based on manual workers in the manufacturing sector (ISIC D) are used.
Threshold: The multiple of the AW earnings at which the reported combined top marginal rate is first observed.

Explanatory notes:
1. This table reports for each country the marginal combined personal income tax rate on gross wage income (derived according to the OECD Taxing Wages framework) for a single person without dependants based on the earnings level where the top statutory rate first applies. The fourth column shows the gross wage earnings threshold at which the top statutory rate is met, measured as a multiple of the AW. The table also reports the 'All-in' rate at this threshold. The results, which use tax rates applicable to the tax year, take into account basic/standard income tax allowances and tax credits. The marginal tax rates are derived on the basis of a unit increase in gross wage earnings at the column 4 threshold. The reported marginal tax rate may not be the maximum possible marginal tax rate. A higher rate may be observed for higher income earners where tax allowance provisions may be diminished or eliminated as is the case in Belgium, France, Luxembourg, Mexico and Switzerland. A higher rate may also be possible at lower levels of income where there is a withdrawal of a tax relief as is the case in Italy, New Zealand, the United Kingdom and the United States. The figures reported may be different from those published in Taxing Wages where updated information is available, such as revised AW figures. Further explanatory notes may be found in the Explanatory Annex.
2. This column reports the level of gross wage earnings (expressed as a multiple of AW) at which the top marginal combined personal income tax rate is reached.
3. This column shows the average wage, as described in OECD Taxing Wages.
4. This column shows the average wage in USD, using OECDs purchasing power parity exchange rates.

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

Taxation of Wage Income (2002): Top Marginal Personal Income Tax Rates for Employees [1]

Country	Top marginal rates		Top Statutory Income Tax Rate	Threshold (multiple AW) [2]	AW [3]	AW in $ (using PPP)[4]
	Combined	All-in				
Australia	48.5%	48.5%	48.5%	1.3	45,293	33,889
Austria	42.9%	42.9%	50.0%	2.2	30,966	34,572
Belgium	47.4%	61.5%	55.6%	1.6	34,330	39,678
Canada	46.4%	46.4%	46.4%	2.8	36,434	29,637
Chile	43.0%	43.0%	43.0%	19.7	3,048,645	10,211
Czech Republic	28.0%	40.5%	32.0%	2.3	187,129	13,069
Denmark	54.4%	62.4%	59.7%	1.0	302,500	36,436
Estonia	25.7%	26.7%	26.0%	0.2	4,921	10,309
Finland	51.8%	58.1%	53.8%	2.0	28,833	28,739
France	38.1%	47.9%	54.8%	2.8	28,185	31,145
Germany	51.2%	51.2%	51.2%	1.6	36,400	38,646
Greece	33.6%	49.5%	40.0%	1.6	17,359	26,303
Hungary	56.0%	68.5%	40.0%	0.8	1,424,484	12,400
Iceland	44.0%	44.0%	45.5%	1.3	3,144,000	34,420
Ireland	42.0%	48.0%	42.0%	1.1	25,091	24,994
Israel	60.5%	70.2%	60.5%	3.4	105,396	30,438
Italy	41.4%	51.6%	46.1%	3.4	22,640	26,780
Japan	47.1%	47.8%	50.0%	4.5	4,975,360	34,605
Korea	36.7%	38.9%	39.6%	4.4	23,195,599	30,133
Luxembourg	34.8%	46.5%	39.0%	1.1	38,442	41,142
Mexico	35.0%	37.6%	35.0%	11.0	57,895	8,834
Netherlands	52.0%	52.0%	52.0%	1.4	35,200	39,027
New Zealand	39.0%	39.0%	39.0%	1.7	35,997	24,505
Norway	47.5%	55.3%	47.5%	2.4	343,997	37,755
Poland	26.2%	41.3%	40.0%	3.7	25,307	13,836
Portugal	35.6%	46.6%	40.0%	4.3	13,322	18,813
Slovak Republic	38.0%	38.0%	38.0%	4.0	5,390	10,213
Slovenia	39.0%	61.1%	50.0%	4.4	10,744	18,259
Spain	48.0%	48.0%	48.0%	4.0	18,601	25,362
Sweden	55.5%	55.5%	55.5%	1.5	286,566	30,643
Switzerland	37.1%	43.1%	42.7%	3.5	76,495	43,190
Turkey	40.6%	40.6%	40.6%	9.3	10,561	17,240
United Kingdom	40.0%	40.0%	40.0%	1.3	26,844	42,771
United States	45.2%	46.7%	45.4%	8.9	35,026	35,026

Key to abbreviations:
Combined: The combined central government and sub-central government (top marginal) rate, calculated as the additional central and sub-central government personal income tax resulting from a unit increase in gross wage earnings. The combined rate takes account of the effects of tax credits, the deductibility of sub-central taxes in central government taxes etc.
Top Statutory: These are the top statutory tax rates (combined central and sub-central) that apply at the threshold level reported in the fourth column.
All-in: The all-in (top marginal) tax rate, calculated as the additional central and sub-central government personal income tax, plus employee social security contribution, resulting from a unit increase in gross wage earnings. The all-in rate takes account of the same aspects as the combined rate, but does in addition include employee social security contributions and if they are deductible in central government taxes etc.
AW: Average wage (in national currency), meaning the average annual gross wage earnings of adult, full-time manual and non manual workers in the industry (ISIC C to K). For Ireland, Korea and Turkey data based on manual workers in the manufacturing sector (ISIC D) are used.
Threshold: The multiple of the AW earnings at which the reported combined top marginal rate is first observed.

Explanatory notes:
1. This table reports for each country the marginal combined personal income tax rate on gross wage income (derived according to the OECD Taxing Wages framework) for a single person without dependants based on the earnings level where the top statutory rate first applies. The fourth column shows the gross wage earnings threshold at which the top statutory rate is met, measured as a multiple of the AW. The table also reports the 'All-in' rate at this threshold. The results, which use tax rates applicable to the tax year, take into account basic/standard income tax allowances and tax credits. The marginal tax rates are derived on the basis of a unit increase in gross wage earnings at the column 4 threshold. The reported marginal tax rate may not be the maximum possible marginal tax rate. A higher rate may be observed for higher income earners where tax allowance provisions may be diminished or eliminated as is the case in Belgium, France, Luxembourg, Mexico and Switzerland. A higher rate may also be possible at lower levels of income where there is a withdrawal of a tax relief as is the case in Italy, New Zealand, the United Kingdom and the United States. The figures reported may be different from those published in Taxing Wages where updated information is available, such as revised AW figures. Further explanatory notes may be found in the Explanatory Annex.
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4. This column shows the average wage in USD, using OECDs purchasing power parity exchange rates.

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

Taxation of Wage Income (2001): Top Marginal Personal Income Tax Rates for Employees [1]

Country	Top marginal rates		Top Statutory Income Tax Rate	Threshold (multiple AW) [2]	AW [3]	AW in $ (using PPP)[4]
	Combined	All-in				
Australia	48.5%	48.5%	48.5%	1.4	42,946	32,430
Austria	42.7%	42.7%	50.0%	2.3	30,280	33,039
Belgium	52.1%	65.2%	60.0%	2.3	33,109	37,419
Canada	46.4%	46.4%	46.4%	2.8	35,855	29,473
Chile	45.0%	45.0%	45.0%	16.0	2,915,747	9,995
Czech Republic	28.0%	40.5%	32.0%	2.4	174,096	12,252
Denmark	54.9%	62.9%	59.7%	1.0	292,100	34,525
Estonia	26.0%	26.0%	26.0%	0.2	4,414	9,265
Finland	52.5%	59.1%	54.7%	2.1	27,471	27,180
France	40.2%	49.5%	57.8%	2.8	27,418	29,876
Germany	51.2%	51.2%	51.2%	1.6	35,200	36,873
Greece	35.7%	51.6%	42.5%	3.8	15,688	23,404
Hungary	56.0%	68.5%	40.0%	0.8	1,258,620	11,385
Iceland	42.7%	42.7%	45.8%	1.3	2,976,000	33,494
Ireland	42.0%	48.0%	42.0%	1.1	24,101	24,292
Israel	50.0%	59.7%	50.0%	2.1	105,974	30,962
Italy	45.9%	45.9%	45.9%	3.5	22,182	27,487
Japan	45.5%	49.5%	50.0%	4.5	5,045,701	33,706
Korea	38.9%	45.6%	44.0%	5.0	20,916,769	27,631
Luxembourg	38.4%	50.2%	43.0%	1.1	37,745	39,841
Mexico	40.0%	42.8%	40.0%	47.0	53,604	8,502
Netherlands	52.0%	52.0%	52.0%	1.4	33,900	37,438
New Zealand	39.0%	39.0%	39.0%	1.7	34,803	23,690
Norway	47.5%	55.3%	47.5%	2.4	326,851	35,638
Poland	26.2%	41.3%	40.0%	3.7	24,784	13,331
Portugal	35.6%	46.6%	40.0%	4.9	11,544	16,374
Slovak Republic	42.0%	42.0%	42.0%	7.8	5,187	9,952
Slovenia	39.0%	61.1%	50.0%	4.3	9,870	17,479
Spain	48.0%	48.0%	48.0%	4.2	17,919	24,244
Sweden	55.5%	55.5%	55.5%	1.5	278,197	29,783
Switzerland	37.5%	43.6%	43.2%	3.5	74,871	40,736
Turkey	40.6%	40.6%	40.6%	9.3	7,752	18,123
United Kingdom	40.0%	40.0%	40.0%	1.3	25,893	41,354
United States	45.9%	47.4%	46.1%	8.8	33,998	33,998

Key to abbreviations:
Combined: The combined central government and sub-central government (top marginal) rate, calculated as the additional central and sub-central government personal income tax resulting from a unit increase in gross wage earnings. The combined rate takes account of the effects of tax credits, the deductibility of sub-central taxes in central government taxes etc.
Top Statutory: These are the top statutory tax rates (combined central and sub-central) that apply at the threshold level reported in the fourth column.
All-in: The all-in (top marginal) tax rate, calculated as the additional central and sub-central government personal income tax, plus employee social security contribution, resulting from a unit increase in gross wage earnings. The all-in rate takes account of the same aspects as the combined rate, but does in addition include employee social security contributions and if they are deductible in central government taxes etc.
AW: Average wage (in national currency), meaning the average annual gross wage earnings of adult, full-time manual and non manual workers in the industry (ISIC C to K). For Ireland, Korea and Turkey data based on manual workers in the manufacturing sector (ISIC D) are used.
Threshold: The multiple of the AW earnings at which the reported combined top marginal rate is first observed.

Explanatory notes:
1. This table reports for each country the marginal combined personal income tax rate on gross wage income (derived according to the OECD Taxing Wages framework) for a single person without dependants based on the earnings level where the top statutory rate first applies. The fourth column shows the gross wage earnings threshold at which the top statutory rate is met, measured as a multiple of the AW. The table also reports the 'All-in' rate at this threshold. The results, which use tax rates applicable to the tax year, take into account basic/standard income tax allowances and tax credits. The marginal tax rates are derived on the basis of a unit increase in gross wage earnings at the column 4 threshold. The reported marginal tax rate may not be the maximum possible marginal tax rate. A higher rate may be observed for higher income earners where tax allowance provisions may be diminished or eliminated as is the case in Belgium, France, Luxembourg, Mexico and Switzerland. A higher rate may also be possible at lower levels of income where there is a withdrawal of a tax relief as is the case in Italy, New Zealand, the United Kingdom and the United States. The figures reported may be different from those published in Taxing Wages where updated information is available, such as revised AW figures. Further explanatory notes may be found in the Explanatory Annex.
2. This column reports the level of gross wage earnings (expressed as a multiple of AW) at which the top marginal combined personal income tax rate is reached.
3. This column shows the average wage, as described in OECD Taxing Wages.
4. This column shows the average wage in USD, using OECDs purchasing power parity exchange rates.

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

Taxation of Wage Income (2000): Top Marginal Personal Income Tax Rates for Employees [1]

Country	Top marginal rates		Top Statutory Income Tax Rate	Threshold (multiple AW) [2]	AW [3]	AW in $ (using PPP)[4]
	Combined	All-in				
Australia	48.5%	48.5%	48.5%	1.2	41,322	31,531
Austria	42.6%	42.6%	50.0%	2.3	29,732	33,065
Belgium	52.6%	65.7%	60.5%	2.3	31,644	35,558
Canada	47.9%	47.9%	47.9%	2.1	36,038	29,284
Chile	45.0%	45.0%	45.0%	16.3	2,770,353	9,672
Czech Republic	28.0%	40.5%	32.0%	2.5	160,922	11,336
Denmark	54.3%	63.3%	59.7%	1.0	281,700	33,539
Estonia	26.0%	26.0%	26.0%	0.2	3,931	8,646
Finland	52.6%	59.8%	55.2%	2.1	26,362	26,529
France	40.5%	49.9%	58.3%	2.8	26,712	28,479
Germany	53.8%	53.8%	53.8%	1.8	34,400	35,618
Greece	37.8%	53.7%	45.0%	3.6	15,693	23,175
Hungary	56.0%	68.5%	40.0%	0.9	1,086,240	10,080
Iceland	43.1%	43.1%	45.4%	1.2	2,712,000	32,204
Ireland	44.0%	50.5%	44.0%	1.0	22,008	22,907
Israel	50.0%	59.7%	50.0%	2.3	95,664	27,811
Italy	46.4%	46.4%	46.4%	3.6	21,550	26,404
Japan	45.5%	49.5%	50.0%	4.5	4,987,116	32,179
Korea	36.7%	43.4%	44.0%	5.4	19,849,729	26,623
Luxembourg	47.1%	48.1%	47.1%	2.1	35,875	38,217
Mexico	40.0%	42.9%	40.0%	49.8	47,469	7,789
Netherlands	60.0%	60.0%	60.0%	1.8	31,901	35,782
New Zealand	39.0%	39.0%	39.0%	1.7	34,923	24,246
Norway	47.5%	55.3%	47.5%	2.6	298,385	32,725
Poland	26.4%	41.5%	40.0%	3.5	23,061	12,540
Portugal	35.6%	46.6%	40.0%	3.4	10,922	15,628
Slovak Republic	42.0%	42.0%	42.0%	7.9	5,048	9,614
Slovenia	39.0%	61.1%	50.0%	4.3	8,894	16,747
Spain	48.0%	48.0%	48.0%	4.3	17,319	23,620
Sweden	55.4%	55.4%	55.4%	1.5	263,581	28,888
Switzerland	38.0%	44.0%	43.8%	3.6	72,910	39,427
Turkey	40.6%	40.6%	40.6%	11.5	5,545	19,631
United Kingdom	40.0%	40.0%	40.0%	1.3	24,910	39,213
United States	46.5%	48.0%	46.7%	8.8	33,129	33,129

Key to abbreviations:
Combined: The combined central government and sub-central government (top marginal) rate, calculated as the additional central and sub-central government personal income tax resulting from a unit increase in gross wage earnings. The combined rate takes account of the effects of tax credits, the deductibility of sub-central taxes in central government taxes etc.
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