

Top Marginal Personal Income Tax Rates for OECD Countries

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
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%	49.0%	47.0%	47.0%
Austria	43.7%	43.7%	43.7%	43.7%	43.7%	43.7%	43.7%	43.7%	43.7%	43.7%	43.7%	43.7%	43.7%	50.0%	50.0%	50.0%	55.0%	55.0%	55.0%	55.0%
Belgium	60.5%	60.0%	55.6%	53.5%	53.5%	53.5%	53.5%	53.7%	53.7%	53.7%	53.7%	53.7%	53.7%	53.7%	53.8%	53.8%	53.3%	52.9%	52.9%	52.9%
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%	53.5%	53.5%	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%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	35.0%	35.0%	35.0%
Czech Republic	32.0%	32.0%	32.0%	32.0%	32.0%	32.0%	32.0%	32.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%
Denmark	59.0%	59.0%	59.0%	59.0%	59.0%	59.0%	59.0%	59.0%	62.3%	62.1%	55.4%	55.4%	55.4%	55.6%	55.6%	55.8%	55.8%	55.8%	55.9%	55.9%
Estonia	26.0%	26.0%	26.0%	26.0%	26.0%	24.0%	23.0%	22.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	20.0%	20.0%	20.0%	20.0%	20.0%
Finland	55.2%	54.7%	53.8%	53.0%	52.1%	51.8%	50.9%	50.5%	50.1%	49.1%	49.0%	49.2%	49.0%	51.1%	51.5%	51.6%	51.6%	51.4%	51.1%	51.1%
France	58.3%	57.8%	54.8%	53.4%	53.4%	53.5%	45.8%	45.8%	45.8%	45.8%	46.7%	50.5%	54.4%	54.5%	54.5%	54.5%	54.5%	54.5%	55.4%	55.4%
Germany	53.8%	51.2%	51.2%	51.2%	47.5%	44.3%	44.3%	47.5%	47.5%	47.5%	47.5%	47.5%	47.5%	47.5%	47.5%	47.5%	47.5%	47.5%	47.5%	47.5%
Greece	43.9%	41.4%	39.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	45.0%	49.0%	49.0%	46.0%	46.0%	50.0%	55.0%	55.0%	55.0%	55.0%
Hungary	40.0%	40.0%	40.0%	40.0%	38.0%	38.0%	36.0%	36.0%	36.0%	36.0%	32.0%	16.0%	16.0%	16.0%	16.0%	16.0%	15.0%	15.0%	15.0%	15.0%
Iceland	45.4%	45.8%	45.5%	43.6%	42.6%	39.7%	36.7%	35.7%	35.7%	41.2%	46.1%	46.2%	46.2%	46.2%	46.2%	46.2%	46.2%	46.2%	46.2%	46.2%
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%	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%	50.0%	50.0%	50.0%
Italy	46.4%	45.9%	46.1%	46.1%	46.1%	44.1%	44.6%	44.9%	44.9%	44.9%	45.2%	47.3%	47.3%	47.3%	47.8%	48.8%	48.8%	47.2%	47.2%	47.2%
Japan	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.8%	50.8%	55.9%	55.9%	55.9%	55.9%	55.9%
South Korea	44.0%	44.0%	39.6%	39.6%	39.6%	38.5%	38.5%	38.5%	38.5%	38.5%	38.5%	38.5%	41.8%	41.8%	41.8%	41.8%	41.8%	44.0%	46.2%	46.2%
Latvia	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	23.0%	26.0%	25.0%	25.0%	24.0%	24.0%	23.0%	23.0%	23.0%	31.4%	31.4%
Lithuania	33.0%	33.0%	33.0%	33.0%	33.0%	33.0%	30.0%	27.0%	24.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	27.0%
Luxembourg	47.2%	43.1%	39.0%	39.0%	39.0%	39.0%	39.0%	39.0%	39.0%	39.0%	39.0%	41.3%	41.3%	43.6%	43.6%	43.6%	43.6%	45.8%	45.8%	45.8%
Mexico	40.0%	40.0%	35.0%	34.0%	33.0%	30.0%	29.0%	28.0%	28.0%	28.0%	30.0%	30.0%	30.0%	30.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%
Netherlands	60.0%	52.0%	52.0%	52.0%	52.0%	52.0%	52.0%	52.0%	52.0%	52.0%	52.0%	52.0%	52.0%	52.0%	52.0%	52.0%	52.0%	52.0%	52.0%	51.8%
New Zealand	39.0%	39.0%	39.0%	39.0%	39.0%	39.0%	39.0%	39.0%	39.0%	38.0%	35.5%	33.0%	33.0%	33.0%	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%	38.5%	38.4%	38.2%
Poland	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	32.0%	32.0%	32.0%	32.0%	32.0%	32.0%	32.0%	32.0%	32.0%	32.0%	32.0%
Portugal	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	42.0%	42.0%	42.0%	42.0%	45.9%	50.0%	49.0%	56.5%	56.5%	56.5%	56.5%	56.2%	53.0%	53.0%
Slovak Republic	42.0%	42.0%	38.0%	38.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%
Slovenia	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	41.0%	41.0%	41.0%	41.0%	41.0%	41.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%
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%	43.5%	43.5%	43.5%
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%	57.1%	57.1%	57.1%	57.2%
Switzerland	43.8%	43.2%	42.7%	42.1%	42.1%	42.1%	42.1%	42.1%	41.7%	41.7%	41.7%	41.7%	41.7%	41.7%	41.7%	41.7%	41.7%	41.7%	41.7%	41.7%
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%	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%	45.0%	45.0%	45.0%
United States	46.7%	46.1%	45.4%	41.6%	41.5%	41.4%	41.4%	41.4%	41.9%	41.9%	41.9%	41.9%	41.8%	46.3%	46.3%	46.3%	46.3%	46.3%	43.7%	43.7%

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

Source: OECD, Tax Database, Table I.7. Top statutory personal income tax rates (retrieved 12.11.2020).

https://stats.oecd.org/Index.aspx?DataSetCode=TABLE_I7