

8-Jan-21

2019 OECD Income Tax Rates

Country	Highest income tax rates [1]		Disposable income as a share of average wages [2]	
	Personal income tax rate	Corporate income tax rate	Single person with no child	One-earner married couple with two children
Australia	47.0%	30.0%	76.4%	84.0%
Austria	55.0%	25.0%	66.8%	85.0%
Belgium	52.9%	29.6%	60.7%	80.8%
Canada	53.5%	26.6%	76.8%	97.6%
Chile	35.0%	25.0%	93.0%	93.0%
Czech Republic	15.0%	19.0%	75.0%	98.2%
Denmark	55.9%	22.0%	64.4%	74.8%
Estonia	20.0%	20.0%	84.0%	97.1%
Finland	51.1%	20.0%	70.0%	75.3%
France	55.4%	34.4%	72.7%	86.2%
Germany	47.5%	29.9%	60.7%	78.7%
Greece	55.0%	24.0%	73.9%	77.7%
Hungary	15.0%	9.0%	66.5%	84.5%
Iceland	46.2%	20.0%	71.3%	83.6%
Ireland	48.0%	12.5%	74.1%	91.1%
Israel	50.0%	23.0%	81.7%	84.3%
Italy	47.2%	27.8%	68.4%	80.0%
Japan	55.9%	29.7%	77.6%	83.6%
South Korea	46.2%	27.5%	84.7%	87.6%
Latvia	31.4%	20.0%	71.3%	83.9%
Lithuania	27.0%	15.0%	63.9%	72.3%
Luxembourg	45.8%	24.9%	70.1%	94.1%
Mexico	35.0%	30.0%	89.2%	89.2%
Netherlands	51.8%	25.0%	70.3%	75.8%
New Zealand	33.0%	28.0%	81.2%	96.5%
Norway	38.2%	22.0%	72.7%	76.8%
Poland	32.0%	19.0%	75.0%	95.8%
Portugal	53.0%	31.5%	73.1%	87.4%
Slovak Republic	25.0%	21.0%	75.8%	89.9%
Slovenia	50.0%	19.0%	65.5%	83.1%
Spain	43.5%	25.0%	78.6%	85.5%
Sweden	57.2%	21.4%	75.3%	82.2%
Switzerland	41.7%	21.1%	82.6%	95.7%
Turkey	35.8%	22.0%	71.5%	73.5%
United Kingdom	45.0%	19.0%	76.7%	81.7%
United States	43.7%	25.9%	76.0%	87.8%

[1] Tax rates presented do not account for differences in the length of tax brackets, the amount of tax relief, and rates of social security contributions. The highest rate of income tax includes temporary special surcharges. Tax rates include all federal, state, and local government income taxes.

[2] All-in average personal income tax rates at average wage by family type; takes account of gross earnings minus personal income tax and employees' social security contributions plus cash transfers and family benefits; these percentages are influenced both by the overall tax level and the relative weight of personal income taxes and employees' social security contributions in tax mixes.

Source: OECD Statistics Database. Table I.7. Top statutory personal income tax rates; Table II.1. Statutory corporate income tax rate; Table I.6. All-in average personal income tax rates at average wage by family type. Accessed January 8th, 2021.

7-Aug-19

2018 Comparative Income Tax Rates

Country	Highest rates of income taxes [1]		Disposable income [2] of average production worker as % of gross pay [3]	
	Personal income tax %	Corporate income tax %	Single person	Married with two children [4]
Australia	47.0%	30.0%	75.4%	83.1%
Austria	55.0%	25.0%	67.2%	80.4%
Belgium	46.0%	29.6%	60.2%	79.7%
Canada	53.5%	26.8%	77.0%	98.2%
Chile	35.0%	25.0%	93.0%	93.0%
Czech Republic	20.1%	19.0%	75.4%	99.8%
Denmark	55.9%	22.0%	64.3%	74.8%
Estonia	30.8%	20.0%	85.0%	98.2%
Finland	48.7%	20.0%	70.0%	75.5%
France	55.2%	34.4%	71.3%	82.5%
Germany	47.5%	29.9%	60.3%	78.3%
Greece	55.0%	29.0%	73.9%	77.7%
Hungary	15.0%	9.0%	66.5%	84.4%
Iceland	44.4%	20.0%	71.3%	83.8%
Ireland	48.0%	12.5%	74.6%	91.7%
Israel	50.0%	23.0%	81.9%	84.6%
Italy	42.3%	27.8%	68.6%	80.1%
Japan	55.8%	29.7%	77.7%	83.7%
Korea	43.4%	27.5%	85.1%	87.3%
Luxembourg	45.8%	26.0%	70.5%	94.6%
Mexico	35.0%	30.0%	89.8%	89.8%
Netherlands	49.7%	25.0%	69.5%	75.2%
New Zealand	33.0%	28.0%	81.6%	98.1%
Norway	38.4%	23.0%	72.5%	76.4%
Poland	22.1%	19.0%	74.8%	92.1%
Portugal	47.2%	31.5%	73.4%	87.9%
Slovak Republic	21.7%	21.0%	76.1%	91.1%
Slovenia	39.0%	19.0%	65.9%	86.8%
Spain	43.5%	25.0%	78.7%	85.9%
Sweden	60.1%	22.0%	74.8%	81.7%
Switzerland	36.1%	21.1%	82.6%	95.8%
Turkey	30.5%	22.0%	71.8%	73.8%
United Kingdom	45.0%	19.0%	76.6%	81.8%
United States	43.7%	25.8%	76.2%	88.3%
OECD average	42.3%	24.1%	73.6%	85.0%

[1] International comparisons should also take into account differences among countries in the length of tax brackets, the amount of tax relief and rates of social security contributions. The highest rate of income tax includes temporary special surcharges. All rates include rates of state and local income taxes as reported in the OECD Tax Database.

[2] Gross earnings minus personal income tax and employees' social security contributions plus family benefits.

[3] This percentage is influenced both by the overall tax level and the relative weight of personal income taxes and employees' social security contributions in national tax mixes.

[4] One-earner family. Takes account of family allowances and/or tax reliefs.

Source: OECD Tax Database

7-Aug-19

2017 Comparative Income Tax Rates

Country	Highest rates of income taxes [1]		Disposable income [2] of average production worker as % of gross pay [3]	
	Personal income tax %	Corporate income tax %	Single person	Married with two children [4]
Australia	49.0%	30.0%	75.6%	84.0%
Austria	55.0%	25.0%	67.6%	80.9%
Belgium	46.0%	34.0%	59.4%	79.1%
Canada	53.5%	26.7%	77.2%	99.3%
Chile	35.0%	25.0%	93.0%	93.0%
Czech Republic	20.1%	19.0%	75.9%	99.3%
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Iceland	44.4%	20.0%	71.5%	82.8%
Ireland	48.0%	12.5%	74.7%	92.1%
Israel	50.0%	24.0%	82.3%	85.0%
Italy	42.3%	27.8%	68.8%	80.8%
Japan	55.8%	30.0%	77.7%	83.8%
Korea	41.4%	24.2%	85.5%	87.9%
Luxembourg	45.8%	27.1%	71.0%	95.2%
Mexico	35.0%	30.0%	88.9%	88.9%
Netherlands	49.6%	25.0%	69.7%	75.6%
New Zealand	33.0%	28.0%	81.9%	93.6%
Norway	38.5%	24.0%	72.4%	77.4%
Poland	22.1%	19.0%	74.9%	104.1%
Portugal	50.0%	29.5%	72.5%	88.1%
Slovak Republic	21.7%	21.0%	76.5%	92.2%
Slovenia	39.0%	19.0%	66.3%	87.7%
Spain	43.5%	25.0%	78.9%	86.1%
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OECD average	42.1%	24.7%	73.4%	85.0%

[1] International comparisons should also take into account differences among countries in the length of tax brackets, the amount of tax relief and rates of social security contributions. The highest rate of income tax includes temporary special surcharges. All rates include rates of state and local income taxes as reported in the OECD Tax Database.

[2] Gross earnings minus personal income tax and employees' social security contributions plus family benefits.

[3] This percentage is influenced both by the overall tax level and the relative weight of personal income taxes and employees' social security contributions in national tax mixes.

[4] One-earner family. Takes account of family allowances and/or tax reliefs.

Source: OECD Tax Database

7-Aug-19

2016 Comparative Income Tax Rates

Country	Highest rates of income taxes [1]		Disposable income [2] of average production worker as % of gross pay [3]	
	Personal income tax %	Corporate income tax %	Single person	Married with two children [4]
Australia	49.0%	30.0%	75.7%	86.9%
Austria	55.0%	25.0%	67.9%	81.4%
Belgium	46.3%	34.0%	59.3%	79.1%
Canada	53.5%	26.7%	77.0%	99.1%
Chile	40.0%	24.0%	93.0%	93.0%
Czech Republic	20.1%	19.0%	76.4%	100.4%
Denmark	55.8%	22.0%	64.1%	74.8%
Estonia	54.7%	20.0%	81.6%	95.7%
Finland	50.0%	20.0%	69.2%	74.8%
France	54.0%	34.4%	70.9%	81.9%
Germany	47.5%	29.8%	60.2%	78.5%
Greece	55.0%	29.0%	74.3%	76.6%
Hungary	15.0%	19.0%	66.5%	85.0%
Iceland	44.4%	20.0%	71.0%	82.3%
Ireland	48.0%	12.5%	74.6%	92.0%
Israel	50.0%	25.0%	82.1%	84.9%
Italy	48.8%	31.3%	68.9%	81.0%
Japan	55.7%	30.0%	77.8%	83.8%
Korea	39.3%	24.2%	85.7%	88.1%
Luxembourg	43.6%	29.2%	69.0%	94.0%
Mexico	35.0%	30.0%	89.2%	89.2%
Netherlands	49.8%	25.0%	69.8%	75.7%
New Zealand	33.0%	28.0%	82.1%	94.5%
Norway	38.7%	25.0%	72.0%	77.2%
Poland	20.9%	19.0%	75.0%	99.7%
Portugal	50.3%	29.5%	72.3%	88.3%
Slovak Republic	21.7%	22.0%	76.7%	93.1%
Slovenia	39.0%	17.0%	66.5%	88.3%
Spain	45.0%	25.0%	78.7%	86.1%
Sweden	60.1%	22.0%	75.1%	81.5%
Switzerland	36.1%	21.1%	82.8%	96.0%
Turkey	35.8%	20.0%	72.6%	74.6%
United Kingdom	45.0%	20.0%	76.5%	82.0%
United States	46.3%	38.9%	74.2%	86.1%
OECD average	43.6%	24.9%	73.4%	85.1%

[1] International comparisons should also take into account differences among countries in the length of tax brackets, the amount of tax relief and rates of social security contributions. The highest rate of income tax includes temporary special surcharges. All rates include rates of state and local income taxes as reported in the OECD Tax Database.

[2] Gross earnings minus personal income tax and employees' social security contributions plus family benefits.

[3] This percentage is influenced both by the overall tax level and the relative weight of personal income taxes and employees' social security contributions in national tax mixes.

[4] One-earner family. Takes account of family allowances and/or tax reliefs.

Source: OECD Tax Database

7-Aug-19

2015 Comparative Income Tax Rates

Country	Highest rates of income taxes [1]		Disposable income [2] of average production worker as % of gross pay [3]	
	Personal income tax %	Corporate income tax %	Single person	Married with two children [4]
Australia	49.0%	30.0%	75.9%	87.1%
Austria	50.0%	25.0%	65.0%	78.4%
Belgium	45.4%	34.0%	58.0%	77.4%
Canada	49.5%	26.7%	76.7%	99.8%
Chile	40.0%	22.5%	93.0%	93.0%
Czech Republic	20.1%	19.0%	76.6%	98.1%
Denmark	55.8%	23.5%	64.1%	74.7%
Estonia	19.7%	20.0%	81.6%	95.5%
Finland	49.1%	20.0%	69.1%	74.8%
France	54.0%	38.0%	71.1%	82.1%
Germany	47.5%	29.8%	60.3%	78.8%
Greece	60.0%	29.0%	75.8%	77.6%
Hungary	16.0%	19.0%	65.5%	83.1%
Iceland	44.4%	20.0%	70.6%	82.5%
Ireland	48.0%	12.5%	74.0%	91.1%
Israel	50.0%	26.5%	82.5%	85.2%
Italy	48.8%	31.3%	68.9%	81.0%
Japan	55.7%	32.1%	77.9%	84.0%
Korea	39.3%	24.2%	86.0%	88.5%
Luxembourg	43.6%	29.2%	69.2%	94.3%
Mexico	35.0%	30.0%	89.6%	89.6%
Netherlands	49.6%	25.0%	69.7%	75.9%
New Zealand	33.0%	28.0%	82.4%	95.1%
Norway	39.0%	27.0%	71.4%	76.8%
Poland	20.9%	19.0%	75.1%	81.1%
Portugal	50.3%	29.5%	71.6%	85.7%
Slovak Republic	21.7%	22.0%	76.9%	93.8%
Slovenia	39.0%	17.0%	66.7%	88.7%
Spain	45.0%	28.0%	78.7%	86.1%
Sweden	57.0%	22.0%	75.4%	81.9%
Switzerland	36.1%	21.1%	83.0%	96.4%
Turkey	35.8%	20.0%	72.6%	74.4%
United Kingdom	45.0%	20.0%	76.6%	82.2%
United States	46.3%	39.0%	74.4%	86.3%
OECD average	42.3%	25.3%	73.3%	84.7%

[1] International comparisons should also take into account differences among countries in the length of tax brackets, the amount of tax relief and rates of social security contributions. The highest rate of income tax includes temporary special surcharges. All rates include rates of state and local income taxes as reported in the OECD Tax Database.

[2] Gross earnings minus personal income tax and employees' social security contributions plus family benefits.

[3] This percentage is influenced both by the overall tax level and the relative weight of personal income taxes and employees' social security contributions in national tax mixes.

[4] One-earner family. Takes account of family allowances and/or tax reliefs.

Source: OECD Tax Database

7-Aug-19

2014 Comparative Income Tax Rates

Country	Highest rates of income taxes [1]		Disposable income [2] of average production worker as % of gross pay [3]	
	Personal income tax %	Corporate income tax %	Single person	Married with two children [4]
Australia	46.5%	30.0%	76.6%	87.6%
Austria	50.0%	25.0%	65.3%	78.9%
Belgium	45.3%	34.0%	57.6%	77.1%
Canada	49.5%	26.2%	76.6%	90.4%
Chile	39.5%	21.0%	93.0%	93.0%
Czech Republic	20.1%	19.0%	76.9%	98.2%
Denmark	55.6%	24.5%	64.4%	75.1%
Estonia	20.6%	21.0%	80.4%	90.0%
Finland	49.1%	20.0%	69.4%	75.6%
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Ireland	48.0%	12.5%	73.1%	90.3%
Israel	50.0%	26.5%	83.0%	85.5%
Italy	47.8%	31.3%	69.0%	81.2%
Japan	50.6%	37.0%	78.2%	84.4%
Korea	39.4%	24.2%	86.4%	88.9%
Luxembourg	43.6%	29.2%	70.0%	95.2%
Mexico	35.0%	30.0%	89.9%	89.9%
Netherlands	51.4%	25.0%	67.6%	74.1%
New Zealand	33.0%	28.0%	82.8%	96.2%
Norway	39.0%	27.0%	71.3%	76.8%
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Sweden	56.9%	22.0%	75.6%	82.2%
Switzerland	36.1%	21.1%	83.0%	96.4%
Turkey	35.8%	20.0%	72.7%	74.5%
United Kingdom	45.0%	21.0%	76.4%	81.5%
United States	46.3%	39.1%	74.4%	86.4%
OECD average	41.9%	25.5%	73.2%	84.4%

[1] International comparisons should also take into account differences among countries in the length of tax brackets, the amount of tax relief and rates of social security contributions. The highest rate of income tax includes temporary special surcharges. All rates include rates of state and local income taxes as reported in the OECD Tax Database.

[2] Gross earnings minus personal income tax and employees' social security contributions plus family benefits.

[3] This percentage is influenced both by the overall tax level and the relative weight of personal income taxes and employees' social security contributions in national tax mixes.

[4] One-earner family. Takes account of family allowances and/or tax reliefs.

Source: OECD Tax Database

7-Aug-19

2013 Comparative Income Tax Rates

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Canada	49.5%	26.2%	77.3%	91.2%
Chile	39.5%	20.0%	93.0%	93.0%
Czech Republic	20.1%	19.0%	77.1%	99.1%
Denmark	55.6%	25.0%	64.2%	74.9%
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Netherlands	54.4%	25.0%	65.2%	71.9%
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[1] International comparisons should also take into account differences among countries in the length of tax brackets, the amount of tax relief and rates of social security contributions. The highest rate of income tax includes temporary special surcharges. All rates include rates of state and local income taxes as reported in the OECD Tax Database.

[2] Gross earnings minus personal income tax and employees' social security contributions plus family benefits.

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Israel	48.0%	25.0%	83.4%	87.4%
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Netherlands	49.3%	25.0%	68.0%	75.2%
New Zealand	33.0%	28.0%	83.6%	99.4%
Norway	40.0%	28.0%	70.8%	77.9%
Poland	20.9%	19.0%	75.3%	82.2%
Portugal	43.6%	31.5%	77.2%	89.2%
Slovak Republic	16.5%	19.0%	77.2%	94.9%
Slovenia	31.9%	18.0%	66.8%	89.2%
Spain	52.0%	30.0%	77.1%	84.8%
Sweden	56.6%	26.3%	75.1%	82.1%
Switzerland	36.1%	21.2%	82.8%	95.5%
Turkey	35.7%	20.0%	73.2%	75.1%
United Kingdom	50.0%	24.0%	75.3%	80.3%
United States	41.8%	39.1%	76.4%	88.6%
OECD average	40.7%	25.6%	73.5%	84.9%

[1] International comparisons should also take into account differences among countries in the length of tax brackets, the amount of tax relief and rates of social security contributions. The highest rate of income tax includes temporary special surcharges. All rates include rates of state and local income taxes as reported in the OECD Tax Database.

[2] Gross earnings minus personal income tax and employees' social security contributions plus family benefits.

[3] This percentage is influenced both by the overall tax level and the relative weight of personal income taxes and employees' social security contributions in national tax mixes.

[4] One-earner family. Takes account of family allowances and/or tax reliefs.

Source: OECD Tax Database

7-Aug-19

2011 Comparative Income Tax Rates

Country	Highest rates of income taxes [1]		Disposable income [2] of average production worker as % of gross pay [3]	
	Personal income tax %	Corporate income tax %	Single person	Married with two children [4]
Australia	46.5%	30.0%	77.7%	89.9%
Austria	43.7%	25.0%	66.4%	81.0%
Belgium	45.3%	34.0%	57.2%	76.3%
Canada	46.4%	27.7%	77.5%	91.6%
Chile	39.7%	20.0%	93.0%	93.0%
Czech Republic	20.1%	19.0%	76.9%	98.1%
Denmark	55.4%	25.0%	63.9%	74.7%
Estonia	20.4%	21.0%	80.3%	91.7%
Finland	48.2%	26.0%	70.6%	76.9%
France	50.2%	36.1%	72.1%	82.2%
Germany	47.5%	29.6%	60.2%	79.2%
Greece	41.1%	20.0%	73.3%	72.7%
Hungary	35.6%	19.0%	64.9%	86.0%
Iceland	44.4%	20.0%	71.6%	85.5%
Ireland	48.0%	12.5%	74.6%	93.1%
Israel	45.0%	24.0%	83.0%	86.8%
Italy	47.3%	31.4%	69.2%	81.2%
Japan	47.2%	39.5%	79.0%	87.8%
Korea	35.2%	24.2%	87.5%	90.2%
Luxembourg	41.3%	28.8%	71.6%	96.9%
Mexico	30.0%	30.0%	90.8%	90.8%
Netherlands	49.6%	25.0%	68.3%	76.0%
New Zealand	33.0%	28.0%	84.1%	101.1%
Norway	40.0%	28.0%	70.6%	77.8%
Poland	20.9%	19.0%	75.4%	82.2%
Portugal	44.5%	28.5%	76.7%	89.9%
Slovak Republic	16.5%	19.0%	77.2%	94.8%
Slovenia	31.9%	20.0%	66.6%	89.2%
Spain	45.0%	30.0%	78.0%	85.3%
Sweden	56.6%	26.3%	75.2%	82.3%
Switzerland	36.1%	21.2%	82.6%	95.4%
Turkey	35.7%	20.0%	73.4%	75.2%
United Kingdom	50.0%	26.0%	74.9%	81.7%
United States	41.7%	39.2%	76.4%	88.8%
OECD average	40.6%	25.7%	73.5%	85.2%

[1] International comparisons should also take into account differences among countries in the length of tax brackets, the amount of tax relief and rates of social security contributions. The highest rate of income tax includes temporary special surcharges. All rates include rates of state and local income taxes as reported in the OECD Tax Database.

[2] Gross earnings minus personal income tax and employees' social security contributions plus family benefits.

[3] This percentage is influenced both by the overall tax level and the relative weight of personal income taxes and employees' social security contributions in national tax mixes.

[4] One-earner family. Takes account of family allowances and/or tax reliefs.

Source: OECD Tax Database

7-Aug-19

2010 Comparative Income Tax Rates

Country	Highest rates of income taxes [1]		Disposable income [2] of average production worker as % of gross pay [3]	
	Personal income tax %	Corporate income tax %	Single person	Married with two children [4]
Australia	46.5%	30.0%	77.7%	90.7%
Austria	43.7%	25.0%	66.9%	82.1%
Belgium	45.3%	34.0%	57.3%	76.4%
Canada	46.4%	29.4%	77.6%	91.9%
Chile	40.0%	17.0%	93.0%	93.0%
Czech Republic	20.1%	19.0%	77.5%	105.7%
Denmark	55.4%	25.0%	64.1%	75.1%
Estonia	20.4%	21.0%	80.5%	92.7%
Finland	48.2%	26.0%	70.6%	77.0%
France	38.4%	34.4%	72.2%	82.3%
Germany	47.5%	29.5%	60.8%	80.4%
Greece	37.8%	24.0%	76.8%	76.3%
Hungary	40.6%	19.0%	68.6%	81.3%
Iceland	44.3%	18.0%	72.4%	87.8%
Ireland	52.0%	12.5%	76.6%	94.4%
Israel	45.0%	25.0%	83.0%	86.4%
Italy	40.5%	31.4%	69.8%	82.2%
Japan	47.2%	39.5%	79.4%	88.7%
Korea	35.3%	24.2%	87.7%	90.3%
Luxembourg	34.7%	28.6%	73.2%	98.5%
Mexico	30.0%	30.0%	93.9%	93.9%
Netherlands	49.5%	25.5%	68.3%	76.4%
New Zealand	35.5%	30.0%	83.0%	100.9%
Norway	40.0%	28.0%	70.7%	78.2%
Poland	23.7%	19.0%	75.5%	82.2%
Portugal	40.8%	26.5%	77.8%	91.2%
Slovak Republic	16.5%	19.0%	78.3%	97.4%
Slovenia	31.9%	20.0%	66.7%	89.6%
Spain	43.0%	30.0%	78.3%	85.8%
Sweden	56.6%	26.3%	75.2%	82.6%
Switzerland	36.4%	21.2%	82.6%	95.1%
Turkey	35.7%	20.0%	73.4%	75.2%
United Kingdom	50.0%	28.0%	74.6%	81.3%
United States	41.7%	39.2%	75.4%	88.8%
OECD average	40.0%	25.7%	74.0%	85.9%

[1] International comparisons should also take into account differences among countries in the length of tax brackets, the amount of tax relief and rates of social security contributions. The highest rate of income tax includes temporary special surcharges. All rates include rates of state and local income taxes as reported in the OECD Tax Database.

[2] Gross earnings minus personal income tax and employees' social security contributions plus family benefits.

[3] This percentage is influenced both by the overall tax level and the relative weight of personal income taxes and employees' social security contributions in national tax mixes.

[4] One-earner family. Takes account of family allowances and/or tax reliefs.

Source: OECD Tax Database

7-Aug-19

2009 Comparative Income Tax Rates

Country	Highest rates of income taxes [1]		Disposable income [2] of average production worker as % of gross pay [3]	
	Personal income tax %	Corporate income tax %	Single person	Married with two children [4]
Australia	46.5%	30.0%	77.9%	91.3%
Austria	43.7%	25.0%	67.2%	82.6%
Belgium	45.3%	34.0%	57.7%	77.6%
Canada	46.4%	30.9%	77.5%	93.1%
Chile	40.0%	17.0%	93.0%	93.0%
Czech Republic	20.1%	20.0%	77.7%	106.0%
Denmark	62.1%	25.0%	62.8%	73.6%
Estonia	20.6%	21.0%	81.4%	93.9%
Finland	48.6%	26.0%	70.7%	77.3%
France	37.6%	34.4%	72.2%	82.4%
Germany	47.5%	29.4%	58.8%	79.4%
Greece	33.6%	25.0%	75.2%	74.9%
Hungary	45.0%	20.0%	62.2%	75.3%
Iceland	39.6%	15.0%	73.8%	90.3%
Ireland	50.2%	12.5%	77.8%	96.6%
Israel	46.0%	26.0%	82.3%	85.5%
Italy	40.2%	31.4%	70.3%	83.3%
Japan	47.3%	39.5%	80.0%	86.2%
Korea	35.4%	24.2%	88.3%	91.0%
Luxembourg	34.7%	28.6%	73.8%	99.2%
Mexico	28.0%	28.0%	94.6%	94.6%
Netherlands	50.2%	25.5%	68.2%	77.4%
New Zealand	38.0%	30.0%	81.9%	100.3%
Norway	40.0%	28.0%	70.7%	78.3%
Poland	23.7%	19.0%	75.6%	82.2%
Portugal	37.4%	26.5%	78.5%	92.3%
Slovak Republic	16.5%	19.0%	78.6%	97.5%
Slovenia	31.9%	21.0%	67.1%	90.4%
Spain	43.0%	30.0%	80.2%	87.8%
Sweden	56.5%	26.3%	74.6%	81.9%
Switzerland	36.4%	21.2%	82.8%	95.4%
Turkey	35.6%	20.0%	73.7%	75.5%
United Kingdom	40.0%	28.0%	74.8%	81.6%
United States	41.7%	39.2%	75.8%	89.9%
OECD average	39.7%	25.8%	74.1%	86.2%

[1] International comparisons should also take into account differences among countries in the length of tax brackets, the amount of tax relief and rates of social security contributions. The highest rate of income tax includes temporary special surcharges. All rates include rates of state and local income taxes as reported in the OECD Tax Database.

[2] Gross earnings minus personal income tax and employees' social security contributions plus family benefits.

[3] This percentage is influenced both by the overall tax level and the relative weight of personal income taxes and employees' social security contributions in national tax mixes.

[4] One-earner family. Takes account of family allowances and/or tax reliefs.

Source: OECD Tax Database

7-Aug-19

2008 Comparative Income Tax Rates

Country	Highest rates of income taxes [1]		Disposable income [2] of average production worker as % of gross pay [3]	
	Personal income tax %	Corporate income tax %	Single person	Married with two children [4]
Australia	46.5%	30.0%	77.5%	90.2%
Austria	43.7%	25.0%	65.7%	79.7%
Belgium	45.3%	34.0%	57.5%	77.4%
Canada	46.4%	31.4%	76.6%	90.4%
Chile	40.0%	17.0%	93.0%	93.0%
Czech Republic	20.3%	21.0%	76.4%	106.9%
Denmark	62.3%	25.0%	61.4%	73.0%
Estonia	20.9%	21.0%	82.1%	97.5%
Finland	49.2%	26.0%	69.6%	76.4%
France	37.6%	34.4%	72.2%	82.6%
Germany	47.5%	29.4%	58.2%	77.5%
Greece	33.6%	25.0%	74.9%	74.5%
Hungary	45.0%	20.0%	61.7%	75.4%
Iceland	34.3%	15.0%	72.8%	86.0%
Ireland	43.5%	12.5%	79.6%	98.8%
Israel	47.0%	27.0%	80.7%	83.8%
Italy	40.2%	31.4%	70.5%	83.7%
Japan	47.2%	39.5%	79.8%	86.0%
Korea	35.4%	27.5%	87.9%	90.2%
Luxembourg	34.7%	29.6%	72.6%	98.7%
Mexico	28.0%	28.0%	94.8%	94.8%
Netherlands	50.3%	25.5%	67.2%	77.0%
New Zealand	39.0%	30.0%	79.5%	99.3%
Norway	40.0%	28.0%	70.4%	78.1%
Poland	31.5%	19.0%	75.0%	82.2%
Portugal	37.4%	26.5%	78.0%	91.2%
Slovak Republic	10.4%	19.0%	77.2%	94.2%
Slovenia	31.9%	22.0%	66.9%	90.1%
Spain	43.0%	30.0%	80.7%	88.5%
Sweden	56.4%	28.0%	73.1%	80.6%
Switzerland	36.4%	21.2%	82.9%	96.3%
Turkey	35.6%	20.0%	73.7%	75.5%
United Kingdom	40.0%	28.0%	74.4%	81.0%
United States	41.7%	39.3%	76.1%	90.2%
OECD average	39.5%	26.1%	73.6%	85.6%

[1] International comparisons should also take into account differences among countries in the length of tax brackets, the amount of tax relief and rates of social security contributions. The highest rate of income tax includes temporary special surcharges. All rates include rates of state and local income taxes as reported in the OECD Tax Database.

[2] Gross earnings minus personal income tax and employees' social security contributions plus family benefits.

[3] This percentage is influenced both by the overall tax level and the relative weight of personal income taxes and employees' social security contributions in national tax mixes.

[4] One-earner family. Takes account of family allowances and/or tax reliefs.

Source: OECD Tax Database

7-Aug-19

2007 Comparative Income Tax Rates

Country	Highest rates of income taxes [1]		Disposable income [2] of average production worker as % of gross pay [3]	
	Personal income tax %	Corporate income tax %	Single person	Married with two children [4]
Australia	46.5%	30.0%	76.6%	90.2%
Austria	43.7%	25.0%	66.2%	80.5%
Belgium	45.3%	34.0%	57.9%	77.9%
Canada	46.4%	34.0%	76.7%	89.7%
Chile	40.0%	17.0%	93.0%	93.0%
Czech Republic	28.0%	24.0%	77.1%	106.2%
Denmark	54.3%	25.0%	61.2%	72.8%
Estonia	21.9%	22.0%	81.3%	94.0%
Finland	49.2%	26.0%	69.6%	76.7%
France	37.6%	34.4%	72.2%	82.7%
Germany	47.5%	38.4%	57.8%	77.4%
Greece	33.6%	25.0%	74.2%	73.8%
Hungary	54.0%	20.0%	61.2%	75.3%
Iceland	34.3%	18.0%	73.2%	85.2%
Ireland	43.5%	12.5%	79.7%	98.6%
Israel	48.0%	29.0%	78.8%	81.9%
Italy	40.2%	37.3%	70.8%	84.9%
Japan	47.2%	39.5%	79.8%	86.1%
Korea	35.5%	27.5%	87.9%	90.4%
Luxembourg	34.7%	29.6%	72.3%	99.1%
Mexico	20.7%	28.0%	94.0%	94.0%
Netherlands	50.2%	25.5%	67.5%	77.6%
New Zealand	39.0%	33.0%	78.9%	99.2%
Norway	40.0%	28.0%	70.5%	78.5%
Poland	31.5%	19.0%	72.2%	79.0%
Portugal	37.4%	26.5%	77.6%	89.5%
Slovak Republic	0.4%	19.0%	77.7%	96.0%
Slovenia	31.9%	23.0%	67.2%	89.4%
Spain	43.0%	32.5%	79.4%	87.4%
Sweden	56.6%	28.0%	72.4%	80.2%
Switzerland	36.7%	21.3%	82.3%	94.0%
Turkey	35.6%	20.0%	70.2%	70.2%
United Kingdom	40.0%	30.0%	73.0%	79.4%
United States	41.3%	39.3%	75.2%	87.9%
OECD average	39.3%	27.1%	73.3%	85.1%

[1] International comparisons should also take into account differences among countries in the length of tax brackets, the amount of tax relief and rates of social security contributions. The highest rate of income tax includes temporary special surcharges. All rates include rates of state and local income taxes as reported in the OECD Tax Database.

[2] Gross earnings minus personal income tax and employees' social security contributions plus family benefits.

[3] This percentage is influenced both by the overall tax level and the relative weight of personal income taxes and employees' social security contributions in national tax mixes.

[4] One-earner family. Takes account of family allowances and/or tax reliefs.

Source: OECD Tax Database

16-Mar-10

2006 Comparative Income Tax Rates

Country	Highest rates of income taxes [1]		Disposable income [2] of average production worker as % of gross pay [3]	
	Personal income tax %	Corporate income tax %	Single person	Married with two children [4]
Australia	48.5	30.0	76.0	87.7
Austria	42.7	25.0	66.8	80.9
Belgium	45.1	34.0	58.1	77.9
Canada	46.4	36.1	76.1	87.2
Czech Republic	28.0	24.0	77.6	99.8
Denmark	55.0	28.0	59.1	70.9
Finland	49.2	26.0	69.4	76.9
France	36.5	34.4	71.0	82.9
Germany	43.3	38.9	56.3	75.4
Greece	33.6	29.0	74.4	72.8
Hungary	59.0	17.3	64.7	79.2
Iceland	35.3	18.0	74.6	93.1
Ireland	42.0	12.5	85.3	108.6
Italy	44.6	33.0	71.5	84.3
Japan	47.1	39.5	80.6	86.4
Korea	35.5	27.5	89.4	90.9
Luxembourg	34.7	30.4	73.4	100.5
Mexico	21.5	29.0	95.0	95.0
Netherlands	52.0	29.6	63.7	71.7
New Zealand	39.0	33.0	78.9	96.9
Norway	40.0	28.0	70.9	79.3
Poland	31.5	19.0	67.8	69.6
Portugal	37.4	27.5	77.5	88.9
Slovak Republic	10.8	19.0	77.6	96.3
Spain	45.0	35.0	79.5	86.7
Sweden	56.6	28.0	69.1	77.2
Switzerland	37.8	21.3	78.3	90.9
Turkey	35.6	20.0	69.6	69.6
United Kingdom	40.0	30.0	73.1	79.6
United States	41.3	39.3	75.6	88.6
EU average	43.8	29.4	69.9	82.4
OECD average	40.5	28.1	73.4	84.9

[1] International comparisons should also take into account differences among countries in the length of tax brackets, the amount of tax relief and rates of social security contributions. The highest rate of income tax includes temporary special surcharges. All rates include rates of state and local income taxes as reported in the OECD Tax Database.

[2] Gross earnings minus personal income tax and employees' social security contributions plus family benefits.

[3] This percentage is influenced both by the overall tax level and the relative weight of personal income taxes and employees' social security contributions in national tax mixes.

[4] One-earner family. Takes account of family allowances and/or tax reliefs.

Source: OECD in Figures 2009

<http://browse.oecdbookshop.org/oecd/pdfs/browseit/0109061E.PDF>

16-Feb-09

2005 Comparative Income Tax Rates

Country	Highest rates of income taxes [1]		Disposable income of average production worker as % of gross pay [2]	
	Personal income tax %	Corporate income tax %	Single person	Married with two children [3]
Australia	48.5	30.0	76.0	89.1
Austria	42.7	25.0	67.2	81.8
Belgium	45.1	34.0	58.0	77.9
Canada	46.4	36.1	76.1	87.7
Czech Republic	28.0	26.0	75.9	98.3
Denmark	55.0	28.0	59.2	71.2
Finland	49.9	26.0	68.7	76.4
France	36.5	35.0	71.1	83.1
Germany	44.3	38.9	56.7	76.2
Greece	33.6	32.0	76.2	74.5
Hungary	56.0	16.0	66.3	80.4
Iceland	38.2	18.0	74.4	93.9
Ireland	42.0	12.5	84.7	104.4
Italy	44.1	33.0	72.7	89.2
Japan	47.1	39.5	81.5	85.8
Korea	35.6	27.5	90.1	91.3
Luxembourg	33.9	30.4	72.7	99.2
Mexico	22.5	30.0	95.4	95.4
Netherlands	52.0	31.5	67.7	78.0
New Zealand	39.0	33.0	79.6	85.6
Norway	43.5	28.0	71.0	79.7
Poland	26.2	19.0	68.2	70.1
Portugal	35.6	27.5	77.6	89.5
Slovak Republic	14.4	19.0	77.9	97.0
Spain	45.0	35.0	79.8	87.2
Sweden	51.6	28.0	68.8	76.0
Switzerland	37.8	21.3	78.3	90.5
Turkey	35.6	30.0	69.5	69.5
United Kingdom	40.0	30.0	73.1	79.7
United States	41.3	39.3	75.7	89.1
EU average	43.4	29.8	70.3	82.9
OECD average	40.4	28.6	73.7	84.9

[1] International comparisons should also take into account differences among countries in the length of tax brackets, the amount of tax relief and rates of social security contributions. The highest rate of income tax includes temporary special surcharges. All rates include rates of state and local income taxes as reported in the OECD Tax Database.

[2] Gross earnings minus personal income tax and employees' social security contributions plus family benefits. This percentage is influenced both by the overall tax level and the relative weight of personal income taxes and employees' social security contributions in national tax mixes.

[3] One-earner family. Takes account of family allowances and/or tax reliefs.

Source: OECD in Figures 2008

<http://ocde.p4.siteinternet.com/publications/doifiles/012008061P1T027.xls>

27-Nov-07

2004 Comparative Income Tax Rates

Country	Highest rates of income taxes [1]		Disposable income of average production worker as % of gross pay [2]	
	Personal income tax %	Corporate income tax %	Single person	Married with two children [3]
Australia	48.5	30.0	76.3	89.9
Austria	42.9	34.0	67.0	82.1
Belgium	45.1	34.0	58.1	78.1
Canada	46.4	36.1	76.1	87.8
Czech Republic	28.0	28.0	76.2	95.9
Denmark	55.0	30.0	59.1	71.0
Finland	50.3	29.0	68.9	76.9
France	36.7	35.4	71.2	83.0
Germany	47.5	38.9	56.5	76.7
Greece	33.6	35.0	77.5	77.0
Hungary	56.0	16.0	65.6	80.3
Iceland	42.0	18.0	74.7	94.6
Ireland	42.0	12.5	83.1	102.5
Italy	41.4	33.0	72.7	85.7
Japan	47.2	39.5	81.8	84.9
Korea	36.6	29.7	90.1	91.3
Luxembourg	33.9	30.4	73.5	99.6
Mexico	26.4	33.0	94.8	94.8
Netherlands	52.0	34.5	67.5	77.7
New Zealand	39.0	33.0	80.0	82.0
Norway	47.5	28.0	69.9	79.2
Poland	26.2	19.0	68.2	70.1
Portugal	35.6	27.5	78.2	89.8
Slovak Republic	16.5	19.0	77.8	97.2
Spain	45.0	35.0	80.0	87.6
Sweden	56.5	28.0	68.5	75.9
Switzerland	37.8	24.1	78.4	90.6
Turkey	40.6	33.0	69.5	69.5
United Kingdom	40.0	30.0	73.4	80.5
United States	41.4	39.3	76.6	95.5
EU average	43.8	31.1	70.3	82.9
OECD average	41.3	29.8	73.7	84.9

[1] International comparisons should also take into account differences among countries in the length of tax brackets, the amount of tax relief and rates of social security contributions. The highest rate of income tax includes temporary special surcharges. All rates include rates of state and local income taxes as reported in the OECD Tax Database.

[2] Gross earnings minus personal income tax and employees' social security contributions plus family benefits. This percentage is influenced both by the overall tax level and the relative weight of personal income taxes and employees' social security contributions in national tax mixes.

[3] One-earner family. Takes account of family allowances and/or tax reliefs.

Source: OECD in Figures, 2007 Edition

http://puck.sourceoecd.org/vl=3011978/cl=20/nw=1/rpsv/figures_2007/en/page27.htm

29-Mar-07

2003 Comparative Income Tax Rates

Country	Highest rates of income taxes [1]		Disposable income of average production worker as % of gross pay [2]	
	Personal income tax %	Corporate income tax %	Single person	Married with two children [3]
Australia	48.5	30.0	76.3	85.2
Austria	42.9	34.0	68.0	83.1
Belgium	45.1	34.0	58.0	76.6
Canada	46.4	36.6	75.9	87.5
Czech Republic	28.0	31.0	76.7	98.5
Denmark	54.3	30.0	57.8	70.5
Finland	51.1	29.0	68.1	76.1
France	37.9	35.4	71.1	83.1
Germany	47.5	40.2	58.7	80.1
Greece	33.6	35.0	79.8	79.3
Hungary	55.9	18.0	67.0	82.5
Iceland	42.0	18.0	74.8	95.5
Ireland	42.0	12.5	84.0	103.7
Italy	41.4	34.0	73.1	86.5
Japan	47.1	40.9	81.8	85.8
Korea	36.7	29.7	90.9	91.4
Luxembourg	33.9	30.4	74.7	100.2
Mexico	29.1	34.0	94.5	94.5
Netherlands	52.0	34.5	69.0	79.2
New Zealand	39.0	33.0	80.3	82.8
Norway	47.5	28.0	69.8	79.4
Poland	26.2	27.0	68.5	70.4
Portugal	35.6	33.0	78.3	90.0
Slovak Republic	38.0	25.0	79.0	94.1
Spain	45.0	35.0	80.3	88.2
Sweden	56.2	28.0	68.8	76.5
Switzerland	37.6	24.1	78.3	90.6
Turkey	40.6	30.0	70.2	70.2
United Kingdom	40.0	30.0	73.7	81.1
United States	41.4	39.4	76.4	95.1
EU average	43.9	31.7	70.9	83.6
OECD average	42.1	30.7	74.1	85.3

[1] International comparisons should also take into account differences among countries in the length of tax brackets, the amount of tax relief and rates of social security contributions. The highest rate of income tax includes temporary special surcharges. All rates include rates of state and local income taxes as reported in the OECD Tax Database.

[2] Gross earnings minus personal income tax and employees' social security contributions plus family benefits. This percentage is influenced both by the overall tax level and the relative weight of personal income taxes and employees' social security contributions in national tax mixes.

[3] One-earner family. Takes account of family allowances and/or tax reliefs.

Sources:

Revenue Statistics, 1965–2005, OECD, Paris, 2006;

Taxing Wages, 2004-2005, OECD, Paris, 2006

OECD in Figures, 2006-2007 Edition

http://www.oecd.org/document/43/0,2340,en_2649_201185_37806443_1_1_1_1,00.html

2002 Comparative Income Tax Rates

Country	Highest rates of income taxes [1]		Disposable income of average production worker as % of gross pay [2]	
	Personal income tax %	Corporate income tax %	Single person	Married with two children [3]
Australia	48.5	30.0	76.0	84.4
Austria	42.9	34.0	71.4	91.1
Belgium	47.4	40.2	58.8	79.0
Canada	46.4	38.6	75.6	85.7
Czech Republic	28.0	31.0	77.1	101.9
Denmark	54.4	30.0	57.7	70.3
Finland	51.8	29.0	68.5	77.2
France	40.0	35.4	73.2	85.4
Germany	51.2	38.9	59.0	81.7
Greece	33.6	35.0	83.7	83.2
Hungary	56.0	18.0	70.6	91.5
Iceland	44.0	18.0	74.9	95.3
Ireland	42.0	16.0	83.6	100.7
Italy	41.4	36.0	71.7	85.1
Japan	47.2	40.9	80.7	84.9
Korea	36.7	29.7	91.1	91.7
Luxembourg	33.9	30.4	77.9	103.0
Mexico	35.0	35.0	96.3	96.3
Netherlands	52.0	34.5	71.4	82.9
New Zealand	39.0	33.0	79.9	81.2
Norway	47.5	28.0	71.2	82.0
Poland	26.2	28.0	68.9	70.8
Portugal	35.6	33.0	83.5	94.6
Slovak Republic	33.1	25.0	81.3	99.1
Spain	48.0	35.0	80.7	89.5
Sweden	55.5	28.0	69.6	79.2
Switzerland	34.0	24.4	78.6	91.4
Turkey	40.6	33.0	69.9	69.9
United Kingdom	40.0	30.0	76.8	90.1
United States	45.2	39.3	75.7	88.5
EU average [4]	44.6	32.4	72.5	86.2
OECD average [4]	42.6	31.2	75.2	86.9

[1] International comparisons should also take into account differences among countries in the length of tax brackets, the amount of tax relief and rates of social security contributions. The highest rate of income tax includes temporary special surcharges. All rates include rates of state and local income taxes as reported in the OECD Tax Database.

[2] Gross earnings minus personal income tax and employees' social security contributions plus family benefits. This percentage is influenced both by the overall tax level and the relative weight of personal income taxes and employees' social security contributions in national tax mixes.

[3] One-earner family. Takes account of family allowances and/or tax reliefs.

[4] Unweighted

Sources:

Revenue Statistics, 1965–2003, OECD, Paris, 2004;

Taxing Wages, 2003-2004, OECD, Paris, 2004

OECD Tax Database;

Centre for Tax Policy and Administration, DAF.

Available at: <http://dx.doi.org/10.1787/634788846751>

2001 Comparative Income Tax Rates

Country	Highest rates of income taxes [1]		Disposable income of average production worker as % of gross pay [2]	
	Personal income tax %	Corporate income tax %	Single person	Married with two children [3]
Australia	47.0	30.0	76.7	85.8
Austria	50.0	34.0	71.7	91.8
Belgium	52.1	40.2	58.3	78.4
Canada	43.2	42.1	74.5	85.2
Czech Republic	21.9	31.0	76.8	96.9
Denmark	54.3	30.0	56.7	69.8
Finland	52.5	29.0	67.6	76.5
France	47.3	36.4	73.0	85.6
Germany	51.2	38.9	59.3	81.1
Greece	42.5	37.5	82.3	82.1
Hungary	40.0	18.0	68.3	90.1
Iceland	43.1	30.0	76.3	97.0
Ireland	42.0	20.0	83.1	97.7
Italy	45.9	36.0	72.2	86.5
Japan	45.5	40.9	83.8	88.0
Korea	41.8	30.8	90.8	91.5
Luxembourg	43.1	37.5	75.2	100.7
Mexico	40.0	35.0	96.6	96.6
Netherlands	52.0	35.0	67.1	77.9
New Zealand	39.0	33.0	80.5	83.3
Norway	47.5	28.0	71.2	82.5
Poland	26.2	n/a	69.0	75.0
Portugal	35.6	35.2	83.6	93.9
Slovak Republic	36.6	29.0	80.4	98.6
Spain	48.0	35.0	81.1	90.0
Sweden	58.2	28.0	68.3	78.2
Switzerland	39.4	24.7	78.6	91.6
Turkey	35.6	33.0	69.1	69.1
United Kingdom	40.0	30.0	76.8	89.2
United States	46.1	45.5	75.6	88.0
EU average [4]	47.6	33.5	71.8	85.3
OECD average [4]	43.6	32.9	74.8	86.6

n/a not available

[1] International comparisons should also take into account differences among countries in the length of tax brackets, the amount of tax relief and rates of social security contributions. The highest rate of income tax includes temporary special surcharges. All rates include rates of state and local income taxes as reported in the OECD Tax Database.

[2] This percentage is influenced both by the overall tax level and the relative weight of personal income taxes and employees' social security contributions in nation tax mixes.

[3] One-earner family. Takes account of family allowances and/or tax reliefs.

[4] Unweighted.

Sources:

Revenue Statistics, 1965–2002, OECD, Paris, 2003;

Taxing Wages, 2002-2003, OECD, Paris, 2004

OECD Tax Database;

Centre for Tax Policy and Administration, DAF.

Available at: <http://dx.doi.org/10.1787/554240246578>, downloaded 11/2/06.

2000 Comparative Income Tax Rates

Country	Highest rates of income taxes ¹		Disposable income of average production worker as % of gross pay ²	
	Personal income tax %	Corporate income tax %	Single person	Married with two children ³
Australia	48.5	36.0	77.2	77.2
Austria	50.0	34.0	72.1	73.7
Belgium	65.6	40.2	58.1	69.0
Canada	48.6	43.4	73.4	77.7
Czech Republic	40.5	31.0	76.8	82.7
Denmark	63.3	32.0	55.9	62.6
Finland	59.7	29.0	66.4	66.4
France	62.9	41.7	73.2	79.0
Germany	53.8	54.0 ^a	58.0	80.4
Greece	81.9	81.8
Hungary	41.5	18.0	67.6	73.3
Iceland	48.6	30.0	78.6	91.3
Ireland	48.0	24.0	79.7	89.9
Italy	50.8	37.0	71.5	76.0
Japan	50.0	40.9	83.8	88.0
Korea	44.0	30.8	90.8	91.6
Luxembourg	47.2	39.6	73.4	86.1
Mexico	40.0	35.0	97.1	97.1
Netherlands	60.0	35.0	63.8	68.8
New Zealand	39.0	33.0	80.5	80.5
Norway	55.3	28.0	70.8	75.1
Poland	40.0	30.0	68.6	70.5
Portugal	46.6	35.2	82.3	86.3
Slovak Republic	42.0	15.0	80.1	83.2
Spain	48.0	35.8	81.5	90.7
Sweden	53.3	28.0	67.1	67.1
Switzerland	51.0	29.4	78.7	83.6
Turkey	48.4	44.1	71.3	71.3
United Kingdom	40.0	30.0	76.4	78.8
United States	45.6	39.5	74.5	84.7
EU average ⁴	53.5	35.4	73.0	79.3
OECD average⁴	49.4	31.9	74.4	79.5

Notes:

¹ International comparisons should also take into account differences among countries in the length of tax brackets, the amount of tax relief and rates of social security contributions. The highest rate of income tax includes temporary special surcharges. All rates include (average) rates of state and local income taxes as reported in the OECD Tax Database

² This percentage is influenced both by the overall tax level and the relative weight of personal income taxes and employees' social security contributions in national tax mixes.

³ One-earner family. Takes account of family allowances and/or tax reliefs

⁴ Unweighted

a. Retained profits, includes highest local business tax.

Sources: OECD in Figures Statistics on the Member Countries, 2002.
Revenue Statistics, 1965–2000 , OECD, Paris, 2001;
Taxing Wages, 2000-2001 , OECD Paris, 2002; OECD Tax Database;
Centre for Tax Policy and Administration, DAF.