

4-Feb-22

OECD Countries: Top Statutory Corporate Income Tax Rates

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	
Australia	34.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	
Austria	34.0%	34.0%	34.0%	34.0%	34.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%
Belgium	40.2%	40.2%	40.2%	34.0%	34.0%	34.0%	36.0%	34.0%	34.0%	34.0%	34.0%	34.0%	34.0%	34.0%	34.0%	34.0%	34.0%	34.0%	29.6%	29.6%	25.0%	25.0%	
Canada	42.4%	40.5%	38.0%	35.9%	34.4%	34.2%	33.9%	34.0%	31.4%	30.9%	29.4%	27.7%	26.1%	26.2%	26.2%	26.7%	26.7%	26.7%	26.8%	26.6%	26.2%	26.2%	
Chile	15.0%	15.0%	16.0%	16.5%	17.0%	17.0%	17.0%	17.0%	17.0%	17.0%	17.0%	20.0%	20.0%	20.0%	21.0%	22.5%	24.0%	25.0%	25.0%	25.0%	10.0%	10.0%	
Colombia	35.0%	35.0%	35.0%	36.8%	38.5%	38.5%	38.5%	34.0%	33.0%	33.0%	33.0%	33.0%	33.0%	34.0%	34.0%	39.0%	40.0%	40.0%	37.0%	33.0%	32.0%	31.0%	
Czech Republic	31.0%	31.0%	31.0%	31.0%	28.0%	26.0%	24.0%	24.0%	21.0%	20.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	
Denmark	32.0%	30.0%	30.0%	30.0%	30.0%	28.0%	28.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	24.5%	23.5%	22.0%	22.0%	22.0%	22.0%	22.0%	22.0%	
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%	20.0%	20.0%	
Finland	29.0%	29.0%	29.0%	29.0%	29.0%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	24.5%	24.5%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	
France	37.8%	36.4%	35.4%	35.4%	35.4%	35.0%	34.4%	34.4%	34.4%	34.4%	34.4%	36.1%	36.1%	38.0%	38.0%	38.0%	34.4%	44.4%	34.4%	34.4%	32.0%	28.4%	
Germany	51.6%	38.3%	38.3%	39.6%	38.3%	38.4%	38.4%	38.4%	29.4%	29.4%	29.5%	29.6%	29.6%	29.6%	29.7%	29.8%	29.8%	29.9%	29.9%	29.9%	29.9%	29.9%	
Greece	40.0%	37.5%	35.0%	35.0%	35.0%	32.0%	29.0%	25.0%	25.0%	25.0%	24.0%	20.0%	20.0%	26.0%	26.0%	29.0%	29.0%	29.0%	29.0%	24.0%	24.0%	24.0%	
Hungary	18.0%	18.0%	18.0%	18.0%	16.0%	16.0%	17.3%	20.0%	20.0%	20.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	9.0%	9.0%	9.0%	9.0%	9.0%	
Iceland	30.0%	30.0%	18.0%	18.0%	18.0%	18.0%	18.0%	18.0%	15.0%	15.0%	18.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	
Ireland	24.0%	20.0%	16.0%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	
Israel	36.0%	36.0%	36.0%	36.0%	35.0%	34.0%	31.0%	29.0%	27.0%	26.0%	25.0%	24.0%	25.0%	25.0%	26.5%	26.5%	25.0%	24.0%	23.0%	23.0%	23.0%	23.0%	
Italy	41.3%	40.3%	40.3%	38.3%	37.3%	37.3%	37.3%	37.3%	31.4%	31.4%	31.4%	31.4%	31.3%	31.3%	31.3%	31.3%	31.3%	27.8%	27.8%	27.8%	27.8%	27.8%	
Japan	40.9%	40.9%	40.9%	40.9%	39.5%	39.5%	39.5%	39.5%	39.5%	39.5%	39.5%	39.5%	37.0%	37.0%	34.6%	32.1%	30.0%	30.0%	29.7%	29.7%	29.7%	29.7%	
South Korea	30.8%	30.8%	29.7%	29.7%	29.7%	27.5%	27.5%	27.5%	27.5%	24.2%	24.2%	24.2%	24.2%	24.2%	24.2%	24.2%	24.2%	24.2%	27.5%	27.5%	27.5%	27.5%	
Latvia	25.0%	25.0%	22.0%	19.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	20.0%	20.0%	20.0%	20.0%	
Lithuania	24.0%	24.0%	15.0%	15.0%	15.0%	15.0%	19.0%	18.0%	15.0%	20.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	
Luxembourg	37.5%	37.5%	30.4%	30.4%	30.4%	30.4%	29.6%	29.6%	29.6%	28.6%	28.6%	28.8%	28.8%	29.2%	29.2%	29.2%	29.2%	27.1%	26.0%	24.9%	24.9%	24.9%	
Mexico	35.0%	35.0%	35.0%	34.0%	33.0%	30.0%	29.0%	28.0%	28.0%	28.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	
Netherlands	35.0%	35.0%	34.5%	34.5%	34.5%	31.5%	29.6%	25.5%	25.5%	25.5%	25.5%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	
New Zealand	33.0%	33.0%	33.0%	33.0%	33.0%	33.0%	33.0%	33.0%	30.0%	30.0%	30.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	
Norway	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	27.0%	27.0%	25.0%	24.0%	23.0%	22.0%	22.0%	22.0%	
Poland	30.0%	28.0%	28.0%	27.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	
Portugal	35.2%	35.2%	33.0%	33.0%	27.5%	27.5%	27.5%	26.5%	26.5%	26.5%	26.5%	28.5%	31.5%	31.5%	31.5%	29.5%	29.5%	29.5%	31.5%	31.5%	31.5%	31.5%	
Slovak Republic	29.0%	29.0%	25.0%	25.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	23.0%	22.0%	22.0%	22.0%	21.0%	21.0%	21.0%	21.0%	21.0%	
Slovenia	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	23.0%	22.0%	21.0%	20.0%	20.0%	18.0%	17.0%	17.0%	17.0%	17.0%	19.0%	19.0%	19.0%	19.0%	19.0%	
Spain	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	32.5%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	28.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	
Sweden	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	26.3%	26.3%	26.3%	26.3%	22.0%	22.0%	22.0%	22.0%	22.0%	22.0%	21.4%	21.4%	20.6%	
Switzerland	24.9%	24.7%	24.4%	24.1%	24.1%	21.3%	21.3%	21.3%	21.2%	21.2%	21.2%	21.2%	21.2%	21.1%	21.1%	21.1%	21.1%	21.1%	21.1%	21.1%	21.1%	19.7%	
Turkey	33.0%	33.0%	33.0%	30.0%	33.0%	30.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	22.0%	22.0%	22.0%	20.0%	
United Kingdom	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	28.0%	28.0%	28.0%	26.0%	24.0%	23.0%	21.0%	20.0%	20.0%	19.0%	19.0%	19.0%	19.0%	19.0%	
United States	39.3%	39.3%	39.3%	39.3%	39.3%	39.3%	39.3%	39.3%	39.3%	39.2%	39.2%	39.2%	39.1%	39.0%	39.1%	39.0%	38.9%	38.9%	25.8%	25.9%	25.8%	25.8%	

Source: OECD, Tax Database, Table II.1. Statutory corporate income tax rate (retrieved 02.04.2022).

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