

## OECD Countries: Corporate Income Taxes

	Central government			Sub-central government corporate income tax rate	Combined corporate income tax rate
	Corporate income tax rate	Corporate income tax rate exclusive of surtax	Corporate income tax rate less deductions for sub-national taxes		
Australia	30.0%	.	30.0%	.	30.0%
Austria	25.0%	.	25.0%	.	25.0%
Belgium	25.0%	25.0%	25.0%	.	25.0%
Canada	15.0%	.	15.0%	11.2%	26.2%
Chile	10.0%	.	10.0%	.	10.0%
Colombia	31.0%	31.0%	.	.	31.0%
Czech Republic	19.0%	.	19.0%	.	19.0%
Denmark	22.0%	.	22.0%	.	22.0%
Estonia	20.0%	.	20.0%	.	20.0%
Finland	20.0%	.	20.0%	.	20.0%
France	28.4%	27.5%	28.4%	.	28.4%
Germany	15.8%	15.0%	15.8%	14.1%	29.9%
Greece	24.0%	.	24.0%	.	24.0%
Hungary	9.0%	.	9.0%	.	9.0%
Iceland	20.0%	.	20.0%	.	20.0%
Ireland	12.5%	.	12.5%	.	12.5%
Israel	23.0%	.	23.0%	0.0%	23.0%
Italy	24.0%	.	23.9%	3.9%	27.8%
Japan	23.2%	.	22.4%	7.4%	29.7%
Korea	25.0%	.	25.0%	2.5%	27.5%
Latvia	20.0%	.	20.0%	.	20.0%
Lithuania	15.0%	.	15.0%	.	15.0%
Luxembourg	18.2%	17.0%	18.2%	6.8%	24.9%
Mexico	30.0%	.	30.0%	.	30.0%
Netherlands	25.0%	.	25.0%	.	25.0%
New Zealand	28.0%	.	28.0%	.	28.0%
Norway	22.0%	.	22.0%	.	22.0%
Poland	19.0%	.	19.0%	.	19.0%
Portugal	30.0%	21.0%	30.0%	1.5%	31.5%
Slovak Republic	21.0%	.	21.0%	.	21.0%
Slovenia	19.0%	.	19.0%	.	19.0%
Spain	25.0%	.	25.0%	.	25.0%
Sweden	20.6%	.	20.6%	.	20.6%
Switzerland	8.5%	.	6.8%	12.9%	19.7%
Turkey	20.0%	.	20.0%	.	20.0%
United Kingdom	19.0%	.	19.0%	.	19.0%
United States	21.0%	.	19.7%	6.0%	25.8%

**Source:** OECD, Tax Database, Table II.1. Statutory Corporate Income Tax Rate. Accessed February 2022.

**Notes:** Country-by-country notes can be found in OECD's *Corporate Tax Statistics: Third Edition* (2021).