

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
<b>EU average</b>	<b>43.8</b>	<b>29.4</b>	<b>69.9</b>	<b>82.4</b>
<b>OECD average</b>	<b>40.5</b>	<b>28.1</b>	<b>73.4</b>	<b>84.9</b>

[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
<b>EU average</b>	<b>43.4</b>	<b>29.8</b>	<b>70.3</b>	<b>82.9</b>
<b>OECD average</b>	<b>40.4</b>	<b>28.6</b>	<b>73.7</b>	<b>84.9</b>

[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
<b>EU average</b>	<b>43.8</b>	<b>31.1</b>	<b>70.3</b>	<b>82.9</b>
<b>OECD average</b>	<b>41.3</b>	<b>29.8</b>	<b>73.7</b>	<b>84.9</b>

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

## 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
<b>EU average</b>	<b>43.9</b>	<b>31.7</b>	<b>70.9</b>	<b>83.6</b>
<b>OECD average</b>	<b>42.1</b>	<b>30.7</b>	<b>74.1</b>	<b>85.3</b>

[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](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
<b>EU average [4]</b>	<b>44.6</b>	<b>32.4</b>	<b>72.5</b>	<b>86.2</b>
<b>OECD average [4]</b>	<b>42.6</b>	<b>31.2</b>	<b>75.2</b>	<b>86.9</b>

[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
<b>EU average [4]</b>	<b>47.6</b>	<b>33.5</b>	<b>71.8</b>	<b>85.3</b>
<b>OECD average [4]</b>	<b>43.6</b>	<b>32.9</b>	<b>74.8</b>	<b>86.6</b>

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://213.253.134.29/oecd/pdfs/browseit/0104071E.PDF>, downloaded 11/2/06.

## 2000 Comparative Income Tax Rates

Country	Highest rates of income taxes <sup>1</sup>		Disposable income of average production worker as % of gross pay <sup>2</sup>	
	Personal income tax %	Corporate income tax %	Single person	Married with two children <sup>3</sup>
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 <sup>a</sup>	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 <sup>4</sup>	53.5	35.4	73.0	79.3
<b>OECD average<sup>4</sup></b>	49.4	31.9	74.4	79.5

### Notes:

<sup>1</sup> 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

<sup>2</sup> 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.

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

<sup>4</sup> 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.