

Corporate Tax Overview

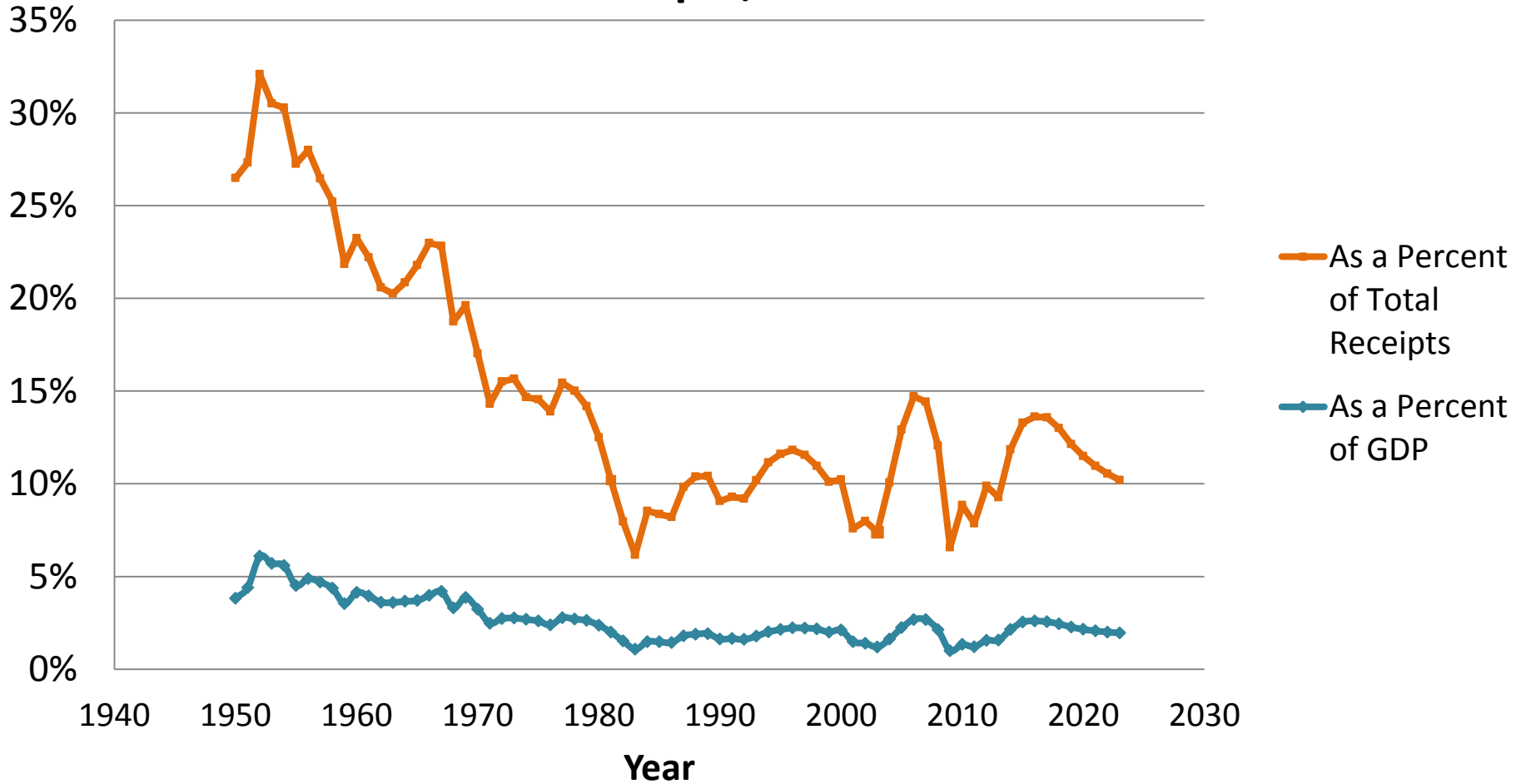
Eric Toder

Urban-Brookings Tax Policy Center

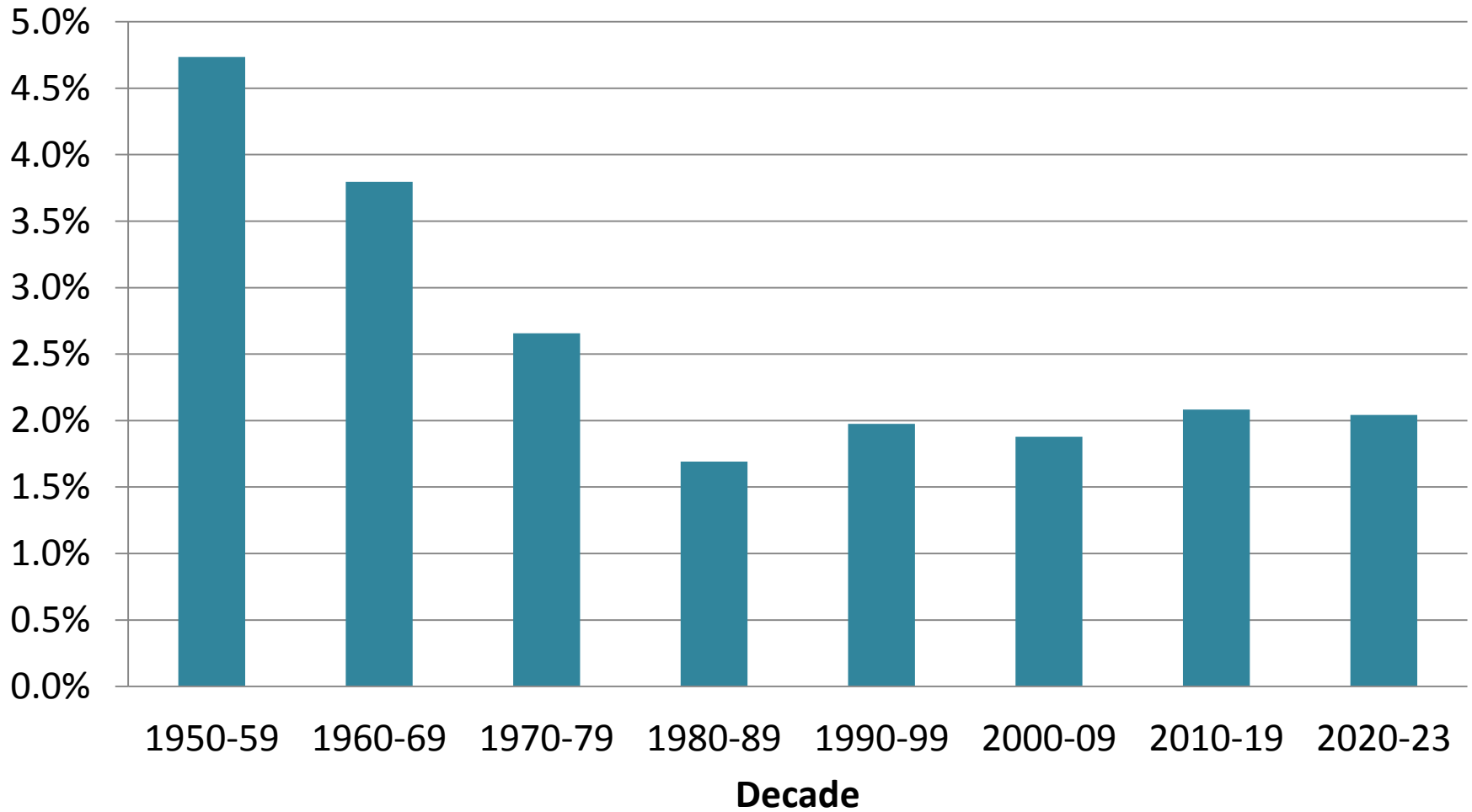
March 29, 2013



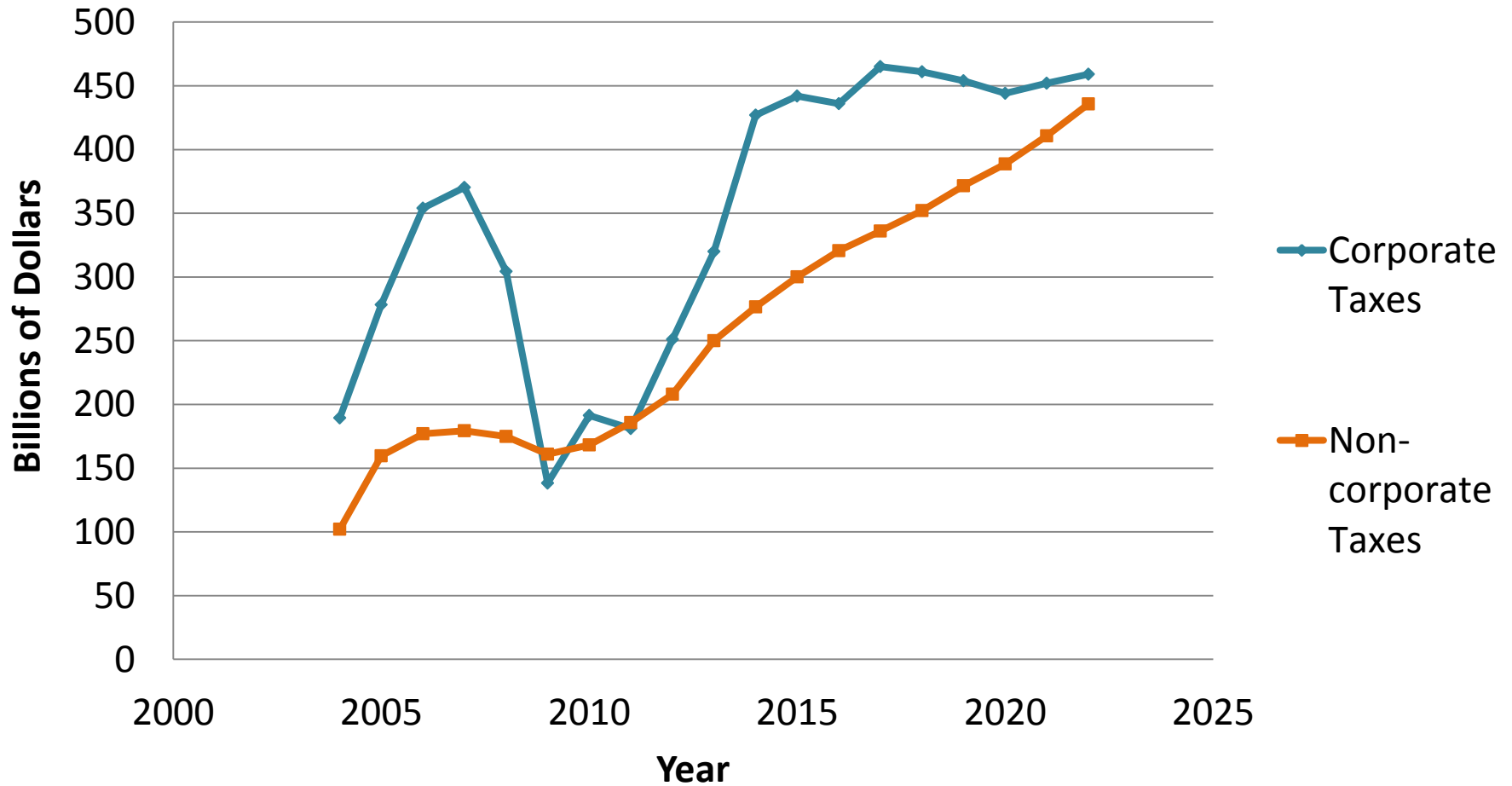
Corporate Receipts as a Percentage of GDP and Total Receipts, 1950-2022



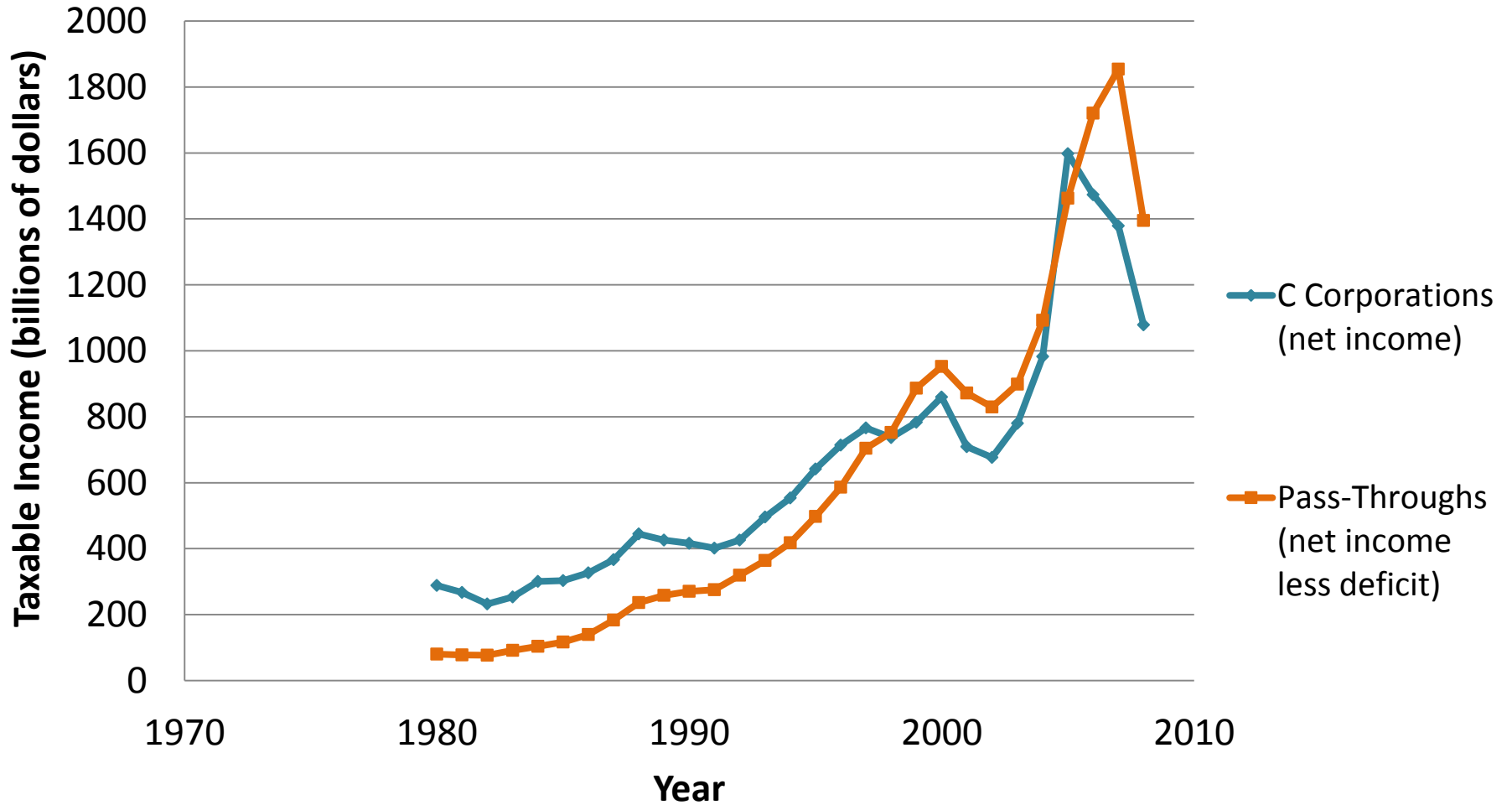
Corporate Receipts as a Percentage of GDP



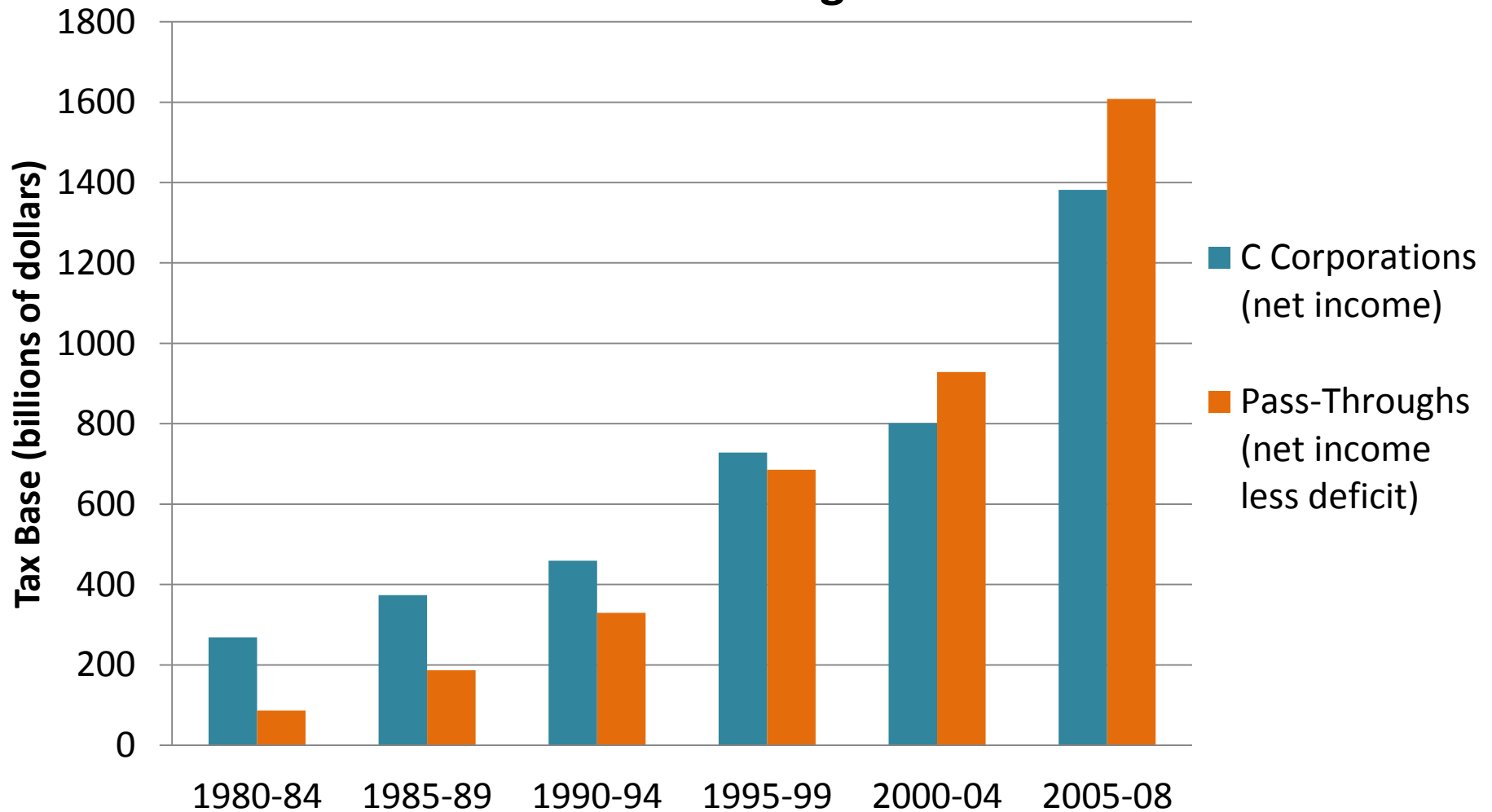
Revenue from Corporate and Non-Corporate Taxes



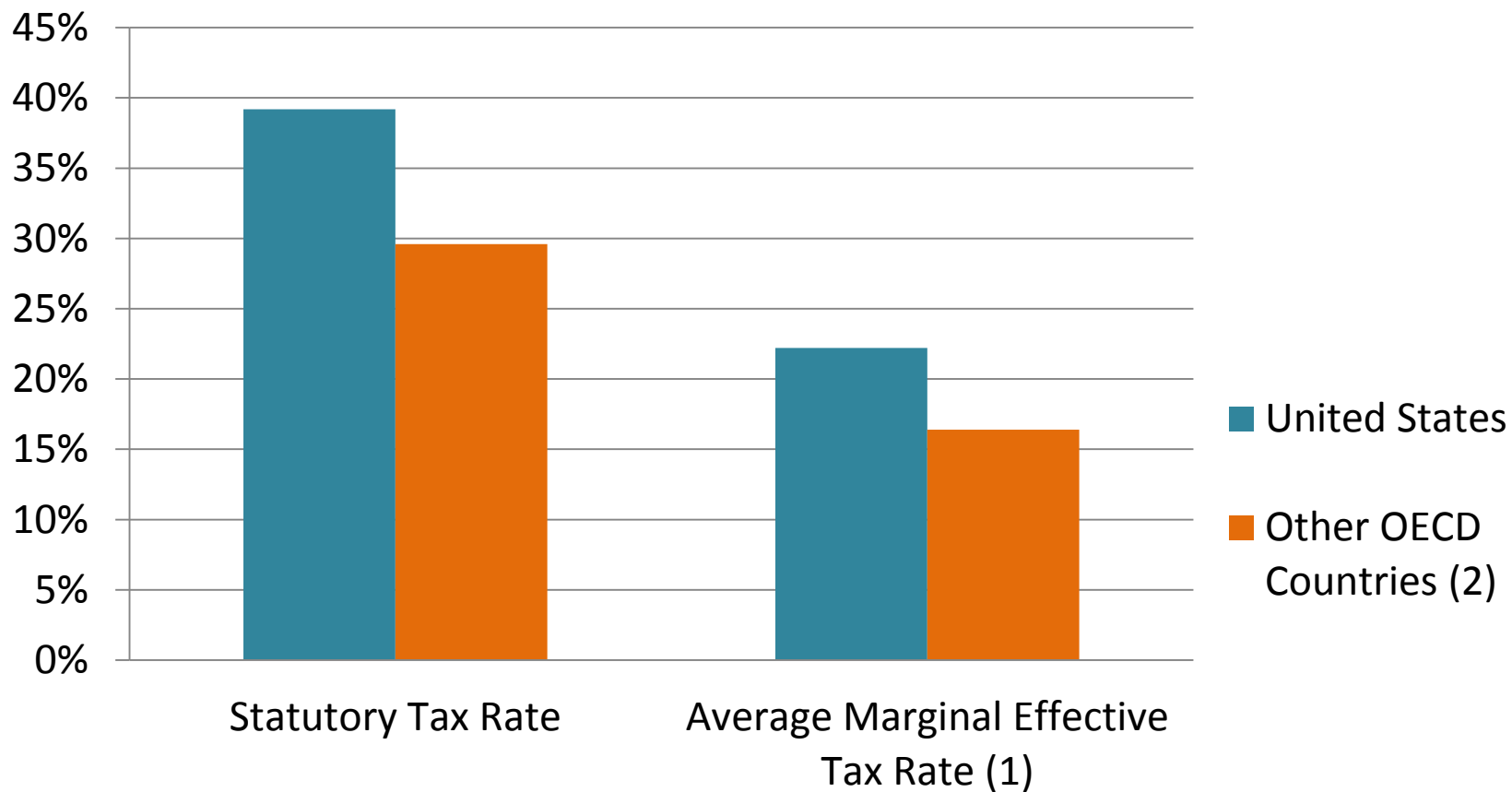
Corporate and Pass-Through Taxable Income



Five-Year Average Tax Base of C Corporations and Pass-Throughs



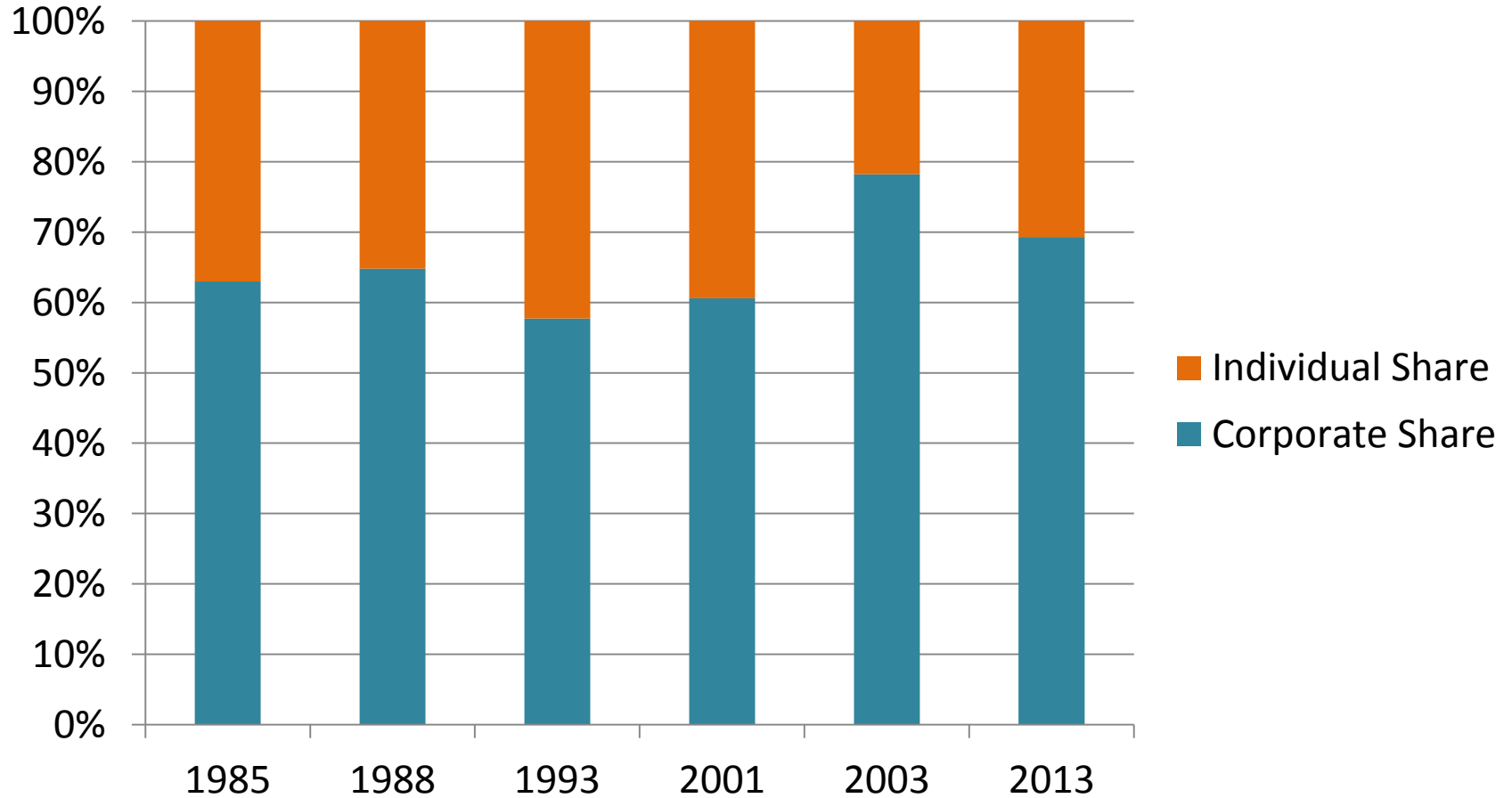
Corporate Tax Rates



- (1) AMETRs are weighted and include investments in equipment, structures, inventories, and intangibles.
(2) Rates for OECD countries are weighted by GDP and adjusted for recent changes in statutory rates.



Top Tax Rate on Dividends at Corporate and Individual Level



Largest Corporate Tax Expenditures, 2013-2017

