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**Top Marginal Corporate Income Tax Rate, 1981-2013**

	Canada	France	Germany	Italy	Japan	United Kingdom	United States
1981	36%	50%	56%	25%	42%	52%	46%
1982	36%	50%	56%	30%	42%	52%	46%
1983	36%	50%	56%	30%	42%	50%	46%
1984	36%	50%	56%	36%	43.3%	45%	46%
1985	36%	50%	56%	36%	43.3%	40%	46%
1986	36%	45%	56%	36%	43.3%	35%	46%
1987	35%	45%	56%	36%	42%	35%	40%
1988	28%	42%	56%	36%	42%	35%	34%
1989	28%	39%	56%	36%	40%	35%	34%
1990	28%	37%	50%	36%	37.5%	34%	34%
1991	28%	34%	50%	36%	37.5%	33%	34%
1992	28%	34%	50%	36%	37.5%	33%	34%
1993	28%	33.3%	50%	36%	37.5%	33%	35%
1994	28%	33.3%	45%	37%	37.5%	33%	35%
1995	28%	33.33%	45%	37%	37.5%	33%	35%
1996	28%	33.33%	45%	37%	37.5%	33%	35%
1997	28%	33.33%	45%	37%	37.5%	31%	35%
1998	28%	33.33%	45%	37%	34.5%	31%	35%
1999	28%	33.33%	40%	37%	30%	30%	35%
2000	28%	33.33%	40%	37%	30%	30%	35%
2001	27%	33.33%	25%	36%	30%	30%	35%
2002	25%	33.33%	25%	36%	30%	30%	35%
2003	23%	33.33%	26.5%	34%	30%	30%	35%
2004	21%	33.33%	25%	33%	30%	30%	35%
2005	21%	33.33%	25%	33%	30%	30%	35%
2006	21%	34.43%	25%	33%	30%	30%	35%
2007	21%	34.43%	25%	33%	30%	30%	35%
2008	19.5%	34.43%	15%	27.5%	30%	28%	35%
2009	19%	34.43%	15%	27.5%	30%	28%	35%
2010	18%	34.43%	15%	27.5%	30%	28%	35%
2011	17%	34.43%	15%	27.5%	30%	26%	35%
2012	15%	34.43%	15%	27.5%	30%	24%	35%
2013	15%	34.43%	15%	27.5%	25.5%	23%	35%

Note: This table shows the "basic" (non-targeted) central government statutory (flat or top marginal) corporate income tax rate, measured gross of a deduction (if any) for sub-central tax. Tax rates are shown exclusive of surtax.

France: 1981-2005: Rates shown are those applying to income earned in the year, to be paid the following year. The rates do not include the local business tax (Taxe professionnelle) or the turnover based solidarity tax (Contribution de Solidarité). 2006-2008: The standard corporate income tax rate is 33.33%. It is increased by a 3.3% surcharge for companies with a turnover of at least EUR 7,630,000 on the part of their liable tax payments in excess of EUR 763,000 - resulting in an effective tax rate of 34.43% for companies that have profits above EUR 2,289,000. The rates do not include the local business tax or the turnover based solidarity tax.

Germany: The rates shown include the regional trade tax (Gewerbesteuer) and the surcharge.

Italy: 1981-1990: These rates include the local income tax (Imposta Locale sui Redditi), deductible from the corporate income tax. 1991: These rates include the local income tax, deductible up to 75% from the corporate income tax. 1992-1997: These rates include the local income tax, non-deductible from the corporate income tax. 1998: These rates do not include the regional business tax (Imposta Regionale sulle Attività Produttive).

Japan: From 1 April 2012: 'Central government corporate income tax rate' has been reduced to 25.5%. At the same time 'The Special Corporation Tax for Reconstruction' was imposed for a period of three years at a rate of 10% resulting in an overall 28.05% tax rate. These figures would be presented as 28.05(25.5) in the table above. The 'Adjusted central government corporate income tax rate' has been reduced to 26.2%

United Kingdom: The UK has a non-calendar tax year. The rates shown are those in effect as of April 1 of each year.

Source: OECD Tax Database, Table II.1. <http://www.oecd.org/tax/tax-policy/tax-database.htm>