

OECD Countries: Top Marginal Personal Income Tax Rates

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Australia	48.5%	48.5%	48.5%	48.5%	48.5%	48.5%	48.5%	46.5%	46.5%	46.5%	46.5%	46.5%	47.5%	46.5%	46.5%	49.0%	49.0%	49.0%	47.0%	47.0%	47.0%
Austria	43.7%	43.7%	43.7%	43.7%	43.7%	43.7%	43.7%	43.7%	43.7%	43.7%	43.7%	43.7%	43.7%	50.0%	50.0%	50.0%	55.0%	55.0%	55.0%	55.0%	55.0%
Belgium	60.5%	60.0%	55.6%	53.5%	53.5%	53.5%	53.5%	53.7%	53.7%	53.7%	53.7%	53.7%	53.7%	53.7%	53.8%	53.8%	53.3%	52.9%	52.9%	52.9%	46.0%
Canada	47.9%	46.4%	46.4%	46.4%	46.4%	46.4%	46.4%	46.4%	46.4%	46.4%	46.4%	46.4%	48.0%	49.5%	49.5%	49.5%	53.5%	53.5%	53.5%	53.5%	53.5%
Chile	45.0%	45.0%	43.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	35.0%	35.0%	35.0%	35.0%
Colombia	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	34.0%	33.0%	33.0%	33.0%	33.0%	33.0%	33.0%	33.0%	33.0%	33.0%	33.0%	33.0%	33.0%	22.3%
Czech Republic	32.0%	32.0%	32.0%	32.0%	32.0%	32.0%	32.0%	32.0%	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%
Denmark	59.0%	59.0%	59.0%	59.0%	59.0%	59.0%	59.0%	59.0%	62.3%	62.1%	55.4%	55.4%	55.4%	55.6%	55.6%	55.8%	55.8%	55.8%	55.9%	55.9%	55.5%
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%
Finland	55.2%	54.7%	53.8%	53.0%	52.1%	51.8%	50.9%	50.5%	50.1%	49.1%	49.0%	49.2%	49.0%	51.1%	51.5%	51.6%	51.6%	51.4%	51.1%	51.1%	49.1%
France	58.3%	57.8%	54.8%	53.4%	53.4%	53.5%	45.8%	45.8%	45.8%	45.8%	46.7%	50.5%	54.4%	54.5%	54.5%	54.5%	54.5%	54.5%	55.4%	55.4%	55.2%
Germany	53.8%	51.2%	51.2%	51.2%	47.5%	44.3%	44.3%	47.5%	47.5%	47.5%	47.5%	47.5%	47.5%	47.5%	47.5%	47.5%	47.5%	47.5%	47.5%	47.5%	47.5%
Greece	43.9%	41.4%	39.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	45.0%	49.0%	49.0%	46.0%	46.0%	50.0%	55.0%	55.0%	55.0%	55.0%	54.0%
Hungary	40.0%	40.0%	40.0%	40.0%	38.0%	38.0%	36.0%	36.0%	36.0%	36.0%	32.0%	16.0%	16.0%	16.0%	16.0%	16.0%	15.0%	15.0%	15.0%	15.0%	15.0%
Iceland	45.4%	45.8%	45.5%	43.6%	42.6%	39.7%	36.7%	35.7%	35.7%	41.2%	46.1%	46.2%	46.2%	46.2%	46.2%	46.2%	46.2%	46.2%	46.2%	46.2%	44.4%
Ireland	46.0%	44.0%	44.0%	44.0%	44.0%	44.0%	44.0%	43.5%	43.5%	50.2%	52.0%	48.0%	48.0%	48.0%	48.0%	48.0%	48.0%	48.0%	48.0%	48.0%	48.0%
Israel	50.0%	50.0%	60.5%	50.0%	49.0%	49.0%	49.0%	48.0%	47.0%	46.0%	45.0%	45.0%	48.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%
Italy	46.4%	45.9%	46.1%	46.1%	46.1%	44.1%	44.6%	44.9%	44.9%	44.9%	45.2%	47.3%	47.3%	47.3%	47.8%	48.8%	48.8%	47.2%	47.2%	47.2%	42.3%
Japan	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.8%	50.8%	55.9%	55.9%	55.9%	55.9%	55.9%	55.8%
South Korea	44.0%	44.0%	39.6%	39.6%	39.6%	38.5%	38.5%	38.5%	38.5%	38.5%	38.5%	38.5%	41.8%	41.8%	41.8%	41.8%	41.8%	44.0%	46.2%	46.2%	44.1%
Latvia	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	23.0%	26.0%	25.0%	25.0%	24.0%	24.0%	23.0%	23.0%	23.0%	31.4%	31.4%	31.3%
Lithuania	33.0%	33.0%	33.0%	33.0%	33.0%	33.0%	30.0%	27.0%	24.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	27.0%	32.0%
Luxembourg	47.2%	43.1%	39.0%	39.0%	39.0%	39.0%	39.0%	39.0%	39.0%	39.0%	39.0%	41.3%	41.3%	43.6%	43.6%	43.6%	43.6%	45.8%	45.8%	45.8%	45.8%
Mexico	40.0%	40.0%	35.0%	34.0%	33.0%	30.0%	29.0%	28.0%	28.0%	28.0%	30.0%	30.0%	30.0%	30.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%
Netherlands	60.0%	52.0%	52.0%	52.0%	52.0%	52.0%	52.0%	52.0%	52.0%	52.0%	52.0%	52.0%	52.0%	52.0%	52.0%	52.0%	52.0%	52.0%	52.0%	51.8%	47.7%
New Zealand	39.0%	39.0%	39.0%	39.0%	39.0%	39.0%	39.0%	39.0%	39.0%	38.0%	35.5%	33.0%	33.0%	33.0%	33.0%	33.0%	33.0%	33.0%	33.0%	33.0%	33.0%
Norway	47.5%	47.5%	47.5%	47.5%	47.5%	43.5%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	39.0%	39.0%	38.7%	38.5%	38.4%	38.2%	38.2%
Poland	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	32.0%	32.0%	32.0%	32.0%	32.0%	32.0%	32.0%	32.0%	32.0%	32.0%	32.0%	22.0%
Portugal	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	42.0%	42.0%	42.0%	42.0%	45.9%	50.0%	49.0%	56.5%	56.5%	56.5%	56.5%	56.2%	53.0%	53.0%	47.2%
Slovak Republic	42.0%	42.0%	38.0%	38.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	21.7%
Slovenia	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	41.0%	41.0%	41.0%	41.0%	41.0%	41.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	39.0%
Spain	48.0%	48.0%	48.0%	45.0%	45.0%	45.0%	45.0%	43.0%	43.0%	43.0%	43.0%	45.0%	52.0%	52.0%	52.0%	45.0%	45.0%	43.5%	43.5%	43.5%	43.5%
Sweden	55.4%	55.5%	55.5%	56.2%	56.5%	56.6%	56.6%	56.6%	56.4%	56.5%	56.6%	56.6%	56.6%	56.7%	56.9%	57.0%	57.1%	57.1%	57.1%	57.2%	45.3%
Switzerland	43.8%	43.2%	42.7%	42.1%	42.1%	42.1%	42.1%	42.1%	41.7%	41.7%	41.7%	41.7%	41.7%	41.7%	41.7%	41.7%	41.7%	41.7%	41.7%	41.7%	36.0%
Turkey	40.6%	40.6%	40.6%	40.6%	40.6%	35.6%	35.6%	35.6%	35.6%	35.6%	35.7%	35.7%	35.7%	35.8%	35.8%	35.8%	35.8%	35.8%	35.8%	35.8%	40.8%
United Kingdom	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	50.0%	50.0%	50.0%	45.0%	45.0%	45.0%	45.0%	45.0%	45.0%	45.0%	45.0%
United States	46.7%	46.1%	45.4%	41.6%	41.5%	41.4%	41.4%	41.4%	41.9%	41.9%	41.9%	41.9%	41.8%	46.3%	46.3%	46.3%	46.3%	46.3%	43.7%	43.7%	43.7%

Source: OECD, Tax Database, Table I.7. Top statutory personal income tax rates (retrieved 02.04.2022).

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