

Taxation of Corporate and Capital Income (2022): Corporate Income Tax Rate

	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	27.0%	..	27.0%	..	27.0%
Colombia	35.0%	35.0%	35.0%
Costa Rica	30.0%	..	30.0%	..	30.0%
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	25.8%	25.0%	25.8%	..	25.8%
Germany	15.8%	15.0%	15.8%	14.1%	29.9%
Greece	22.0%	..	22.0%	..	22.0%
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	25.8%	..	25.8%	..	25.8%
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%	20.6%	20.6%
Switzerland	8.5%	..	6.8%	12.8%	19.7%
Turkey	23.0%	..	23.0%	..	23.0%
United Kingdom	19.0%	..	19.0%	..	19.0%
United States	21.0%	..	19.7%	6.1%	25.8%

Source: OECD, Tax Database, Table II.1. Statutory Corporate Income Tax Rate. Accessed July 2023.

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