

OECD Countries: Top Statutory Corporate Income Tax Rates

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Australia	34.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	
Austria	34.0%	34.0%	34.0%	34.0%	34.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	24.0%
Belgium	40.2%	40.2%	40.2%	34.0%	34.0%	34.0%	36.0%	34.0%	34.0%	34.0%	34.0%	34.0%	34.0%	34.0%	34.0%	34.0%	34.0%	34.0%	29.6%	29.6%	25.0%	25.0%	25.0%	25.0%	
Canada	42.4%	40.5%	38.0%	35.9%	34.4%	34.2%	33.9%	34.0%	31.4%	30.9%	29.4%	27.7%	26.1%	26.2%	26.2%	26.7%	26.7%	26.8%	26.6%	26.3%	26.2%	26.2%	26.2%	26.2%	
Chile	15.0%	15.0%	16.0%	16.5%	17.0%	17.0%	17.0%	17.0%	17.0%	17.0%	17.0%	20.0%	20.0%	20.0%	21.0%	22.5%	24.0%	25.0%	25.0%	25.0%	27.0%	27.0%	27.0%	27.0%	
Colombia	35.0%	35.0%	35.0%	36.8%	38.5%	38.5%	38.5%	34.0%	33.0%	33.0%	33.0%	33.0%	33.0%	34.0%	34.0%	39.0%	40.0%	40.0%	37.0%	33.0%	32.0%	31.0%	35.0%	35.0%	
Czechia	31.0%	31.0%	31.0%	31.0%	28.0%	26.0%	24.0%	24.0%	21.0%	20.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	
Denmark	32.0%	30.0%	30.0%	30.0%	30.0%	28.0%	28.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	24.5%	23.5%	22.0%	22.0%	22.0%	22.0%	22.0%	22.0%	22.0%	22.0%	
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%	20.0%	20.0%	20.0%	
Finland	29.0%	29.0%	29.0%	29.0%	29.0%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	24.5%	24.5%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	
France	37.8%	36.4%	35.4%	35.4%	35.4%	35.0%	34.4%	34.4%	34.4%	34.4%	34.4%	36.1%	36.1%	38.0%	38.0%	38.0%	34.4%	44.4%	34.4%	34.4%	32.0%	28.4%	25.8%	25.8%	
Germany	51.6%	38.3%	38.3%	39.6%	38.3%	38.4%	38.4%	38.4%	29.4%	29.4%	29.5%	29.6%	29.6%	29.6%	29.7%	29.8%	29.8%	29.9%	29.9%	29.9%	29.8%	29.9%	29.9%	29.9%	
Greece	40.0%	37.5%	35.0%	35.0%	35.0%	32.0%	29.0%	25.0%	25.0%	25.0%	24.0%	20.0%	26.0%	26.0%	29.0%	29.0%	29.0%	29.0%	24.0%	24.0%	22.0%	22.0%	22.0%	22.0%	
Hungary	18.0%	18.0%	18.0%	18.0%	16.0%	16.0%	17.3%	20.0%	20.0%	20.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	
Iceland	30.0%	30.0%	18.0%	18.0%	18.0%	18.0%	18.0%	18.0%	15.0%	15.0%	18.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	
Ireland	24.0%	20.0%	16.0%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	
Israel	36.0%	36.0%	36.0%	36.0%	35.0%	34.0%	31.0%	29.0%	27.0%	26.0%	25.0%	24.0%	25.0%	25.0%	26.5%	26.5%	25.0%	24.0%	23.0%	23.0%	23.0%	23.0%	23.0%	23.0%	
Italy	41.3%	40.3%	40.3%	38.3%	37.3%	37.3%	37.3%	37.3%	31.4%	31.4%	31.4%	31.4%	31.3%	31.3%	31.3%	31.3%	31.3%	27.8%	27.8%	27.8%	27.8%	27.8%	27.8%	27.8%	
Japan	40.9%	40.9%	40.9%	40.9%	39.5%	39.5%	39.5%	39.5%	39.5%	39.5%	39.5%	39.5%	37.0%	37.0%	34.6%	32.1%	30.0%	30.0%	29.7%	29.7%	29.7%	29.7%	29.7%	29.7%	
Korea	30.8%	30.8%	29.7%	29.7%	29.7%	27.5%	27.5%	27.5%	27.5%	24.2%	24.2%	24.2%	24.2%	24.2%	24.2%	24.2%	24.2%	24.2%	27.5%	27.5%	27.5%	27.5%	27.5%	26.5%	
Latvia	25.0%	25.0%	22.0%	19.0%	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%	15.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	
Lithuania	24.0%	24.0%	15.0%	15.0%	15.0%	15.0%	19.0%	18.0%	15.0%	20.0%	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%	15.0%	
Luxembourg	37.5%	37.5%	30.4%	30.4%	30.4%	30.4%	29.6%	29.6%	29.6%	28.6%	28.6%	28.8%	28.8%	29.2%	29.2%	29.2%	29.2%	27.1%	26.0%	24.9%	24.9%	24.9%	24.9%	24.9%	
Mexico	35.0%	35.0%	35.0%	34.0%	33.0%	30.0%	29.0%	28.0%	28.0%	28.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	
Netherlands	35.0%	35.0%	34.5%	34.5%	34.5%	31.5%	29.6%	25.5%	25.5%	25.5%	25.5%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.8%	25.8%	
New Zealand	33.0%	33.0%	33.0%	33.0%	33.0%	33.0%	33.0%	33.0%	30.0%	30.0%	30.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	
Norway	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	27.0%	27.0%	25.0%	24.0%	23.0%	22.0%	22.0%	22.0%	22.0%	22.0%	
Poland	30.0%	28.0%	28.0%	27.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	
Portugal	35.2%	35.2%	33.0%	33.0%	27.5%	27.5%	27.5%	26.5%	26.5%	26.5%	26.5%	28.5%	31.5%	31.5%	31.5%	29.5%	29.5%	29.5%	31.5%	31.5%	31.5%	31.5%	31.5%	31.5%	
Slovak Republic	29.0%	29.0%	25.0%	25.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	23.0%	22.0%	22.0%	22.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	
Slovenia	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	23.0%	22.0%	21.0%	20.0%	20.0%	18.0%	17.0%	17.0%	17.0%	17.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	
Spain	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	32.5%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	28.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	
Sweden	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	26.3%	26.3%	26.3%	26.3%	22.0%	22.0%	22.0%	22.0%	22.0%	22.0%	21.4%	21.4%	20.6%	20.6%	20.6%	
Switzerland	24.9%	24.7%	24.4%	24.1%	24.1%	21.3%	21.3%	21.3%	21.2%	21.2%	21.2%	21.2%	21.2%	21.1%	21.1%	21.1%	21.1%	21.1%	21.1%	21.1%	21.1%	19.7%	19.7%	19.7%	
Türkiye	33.0%	33.0%	33.0%	30.0%	33.0%	30.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	22.0%	22.0%	22.0%	25.0%	23.0%		
United Kingdom	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	28.0%	28.0%	28.0%	26.0%	24.0%	23.0%	21.0%	20.0%	20.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	25.0%	
United States	39.3%	39.3%	39.3%	39.3%	39.3%	39.3%	39.3%	39.3%	39.3%	39.2%	39.2%	39.2%	39.1%	39.0%	39.1%	39.0%	38.9%	38.9%	25.8%	25.9%	25.8%	25.8%	25.8%	25.8%	

Source: OECD, Tax Database, Table II.1. Statutory corporate income tax rate (retrieved 01.03.2024).

Notes: Rates shown are the combined central government and sub-central government top statutory tax rates. 2023 data for Türkiye not available as of 01.03.2024.