

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Australia	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%
Austria	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%
Belgium	63.3%	55.6%	53.5%	53.5%	53.5%	53.5%	53.7%	53.7%	53.7%	53.7%	53.7%	53.7%	53.7%
Canada	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%
Chile	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%
Czech Republic	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%
Denmark	59.7%	54.4%	59.7%	59.7%	59.7%	59.7%	59.7%	59.7%	52.2%	52.2%	60.2%	60.2%	60.4%
Estonia	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%
Finland	54.7%	53.8%	53.0%	52.1%	51.8%	50.9%	50.5%	50.0%	49.0%	49.0%	49.2%	49.0%	51.1%
France	58.3%	57.8%	54.8%	53.4%	53.5%	53.5%	45.8%	45.8%	46.7%	46.7%	50.5%	54.4%	54.5%
Germany	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%
Greece	42.5%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	45.0%	45.0%	49.0%	49.0%	46.0%
Hungary	40.0%	40.0%	40.0%	38.0%	38.0%	36.0%	36.0%	36.0%	32.0%	32.0%	16.0%	16.0%	16.0%
Iceland	42.7%	45.5%	43.5%	42.6%	39.7%	36.7%	35.7%	35.7%	46.1%	46.1%	46.2%	46.2%	46.2%
Ireland	42.0%	42.0%	42.0%	42.0%	42.0%	42.0%	41.0%	41.0%	47.0%	47.0%	48.0%	48.0%	48.0%
Israel	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%
Italy	45.9%	46.1%	40.1%	46.1%	44.1%	44.6%	44.9%	44.9%	45.2%	45.2%	48.5%	48.6%	48.6%
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%	50.8%
Korea, Republic of	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%
Luxembourg	43.0%	39.0%	38.9%	39.0%	39.0%	39.0%	38.9%	38.9%	39.0%	39.0%	41.3%	41.3%	43.6%
Mexico	40.0%	35.0%	34.0%	33.0%	30.0%	29.0%	28.0%	28.0%	30.0%	30.0%	30.0%	30.0%	30.0%
Netherlands	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%
New Zealand	39.0%	39.0%	39.0%	39.0%	39.0%	39.0%	39.0%	39.0%	35.5%	35.5%	33.0%	33.0%	33.0%
Norway	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%
Poland	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%
Portugal	40.0%	40.0%	40.0%	40.0%	40.0%	42.0%	42.0%	42.0%	45.9%	45.9%	50.0%	49.0%	56.5%
Slovak Republic	35.0%	38.0%	38.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	25.0%
Slovenia	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%
Spain	48.0%	49.0%	45.0%	45.0%	45.0%	45.0%	43.0%	43.0%	43.0%	43.0%	45.0%	52.0%	52.0%
Sweden	55.5%	55.5%	56.2%	56.5%	56.6%	56.6%	56.5%	56.4%	56.6%	56.6%	56.6%	56.6%	56.7%
Switzerland	43.2%	38.4%	42.1%	42.1%	42.1%	42.1%	42.1%	41.7%	41.7%	41.7%	41.7%	41.7%	41.7%
Turkey	40.6%	40.6%	40.6%	40.6%	35.6%	35.6%	35.6%	35.6%	35.7%	35.7%	35.7%	35.7%	35.8%
United Kingdom	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	50.0%	50.0%	50.0%	50.0%	45.0%
United States	46.1%	45.2%	41.6%	41.5%	41.4%	41.4%	41.4%	41.9%	41.9%	41.9%	41.9%	41.8%	46.3%

Notes: 2000-2008: Rates shown are the combined central government and sub-central government top statutory tax rates.

Belgium: 1979-1982: average tax rate may not exceed 71.55%

Canada: 1979-1982: This tax rate is the one applicable in Ontario. The rate will fluctuate depending upon the province in which an employee resides; 1984: The top marginal tax rate (federal + provincial) for Ontario is 51.14%; 1984-1996: The listed brackets do not include provincial income taxes; 1986: There is a federal surtax of 5%, reckoned on the listed basic tax; 1987-1996: There is a federal surtax of 3%, reckoned on the listed basic tax.

Denmark: 1975: The rate includes only the state income tax. 1976-1982: This rate includes the state income tax, the state welfare tax and local income taxes; 1984-1986: This rate is only the top state income tax rate. The combined rate (including the state income tax, the state welfare tax and local income taxes) cannot exceed 73%; 1987: This rate is only the tax rate on taxable income. The combined top marginal income tax rate cannot exceed 68%; 1988-1996: This rate includes the state income tax together with a local tax rate of 28%.

Finland: 1975: This rate includes only the federal rate; 1984-1996: In addition to the listed national income tax, the taxpayer has to pay municipal and church tax.

France: 1979-1987: This is the top tax bracket for a married couple; 1984-1991: The top marginal tax rate was imputed from a table that outlined tax liabilities at different levels of income.

Germany: 1981-1996: This is the top tax bracket for a married couple.

Ireland: 1981-1996: This is the top tax bracket for a married person.

Japan: Rate includes only the national tax, except from 1979-1982 when it includes both the national and local tax. Maximum tax payable (national + local) limit as percent of taxable income-- 1975: 80%; 1979-1982: 80%; 1984: 80%; 1985-1987: 78%.

Korea: 1979-1982: Includes defense and resident tax; 1984-1996: Does not include defense and resident tax.

Luxembourg: 1979-1982: This is the top tax bracket for a married couple.

Mexico: 1989: When total income exceeds 30,223,200 pesos, the total taxable income is subject to a flat tax rate of 40% ; 1991-1993: a nonrefundable credit of 10% of the yearly minimum wage is allowed; 1991-1996: The listed brackets will be adjusted each quarter to reflect the increase in the National Consumer Price Index.

Netherlands: 1979-1984: This is the top tax bracket for a married couple; 1990-1996: On top of the listed rates, a national insurance tax may be levied.

New Zealand: 1984: In addition, there is a 10% surtax on tax rates applicable to incomes over NZ\$24,000.

Norway: 1979, 1981-1982: This is the top tax bracket for a married couple; This rate includes a maximum state rate of 48% in 1979, 38% in 1981, and 43% in 1982; it also includes a local income tax of 23% and a social security tax of 4.4%; 1984-1987: Brackets include both federal and state income tax rates.; 1988-1996: This is the top tax rate on salary income. It does not include local taxes on income.

Portugal: 1981-1987: This is the top complementary marginal tax rate on married persons. In addition to this, a professional tax is levied on incomes over a certain threshold.

Spain: Maximum total amount of tax as percentage of taxable income: 1979: 40% reached at Pts. 10,005,000; 1981: 40%, reached at 10,925,000; 1982: 42%, reached at 10,894,000.

Sweden: 1976, 1979: This rate includes both state and local income taxes. Average rate for local income tax - 1976: 26%; 1979: 28.5%; 1984-1990: This rate includes the basic state tax and the supplemental state tax rate; 1991-1996: This rate only includes the national tax on employment income.

Switzerland: 1979-1982: This is the tax rate for a resident of Geneva. It includes federal, cantonal, and communal taxes for a married couple. Single persons pay a top tax rate of 44%; 1984-1996: This is the federal tax rate on income. It does not include cantonal, and communal taxes. Note further that this is the average tax rate - levied on total income when income level exceeds that of the top bracket.

United Kingdom: 1981-1987: This is the top tax bracket for a married couple.

United States: The top marginal tax rate shown here applies to married couples filing jointly. The top tax rate does not include the effects of phasing-out personal exemptions or itemized deductions.

Source: 1975-1999: World Tax Database, Office of Tax Policy Research. Downloaded from <http://www.wtdb.org/index.html> on July 16, 2002.

2000-2008: OECD Tax Database, Table I.7. <http://www.oecd.org/tax/tax-policy/tax-database.htm#pir>