Top Marginal Personal Income Tax Rates, 1975-2013

	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987
Australia	65%	65%			61.5%		60%	60%	60%	60%	60%	60%	57.08%
Austria	62%	62%	62%	62%	62%	62%	62%	62%	62%	62%	62%	62%	62%
Belgium	60%				76.32%	76.32%	76.32%	76.32%		71.55%	71.55%	71.13%	70.7%
Canada	47%				61.92%		62.78%	50.32%		34%	34%	34%	34%
Chile													
Czech Republic													
Denmark	40%	65.4%			66%		70%	70%		39.6%	39.6%	39.6%	22%
Estonia													/
Finland	51%	70.75%			51%	51%	51%	51%	51%	51%	51%	51%	51%
France	60%	60%	60%	60%	60%	60%	60%	60%		70%	65%	61.35%	53.1%
Germany	56%	56%	56%	56%	56%	56%	56%	56%	56%	56%	56%	56%	56%
Greece	63%				60%	60%	60%	60%		63%	63%	63%	63%
Hungary													
Iceland											38%		
Ireland	77%	77%			60%	60%	60%	60%		65%	65%	60%	58%
Israel													
Italy	72%	72%	72%	72%	72%	72%	72%	72%		65%	65%	62%	62%
Japan	75%				93%	93%	93%	93%		75%	70%	70%	70%
Korea, Republic of					89.25%		79.05%	76.5%		55%	55%	55%	55%
Luxembourg	57%	57.7%			58.43%	58.43%	58.43%	59.85%			57%	57%	58.8%
Mexico		50%			55%	55%	55%	55%	55%	55%	55%	55%	55%
Netherlands	71%				72%	72%	72%	72%	72%	72%	72%	72%	72%
New Zealand	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	66%	66%	57%
Norway	73%	71%			75.4%		65.4%	70.4%		40.5%	40%	40%	34%
Poland													
Portugal		91%			80%		77.5%	77.5%		70%	60%	60%	50%
Slovak Republic													
Slovenia													
Spain	62%				65.5%	65.5%	65.6%	68.47%		66%	66%	66%	66%
Sweden	87%	83%			86.5%		85%	85%		82%	80%	80%	77%
Switzerland	44%				41%		42%	40%		11.5%	11.5%	11.5%	11.5%
Turkey	68%							65%		60%	55%	50%	50%
United Kingdom	83%	83%	83%	83%	83%		60%	60%	60%	60%	60%	60%	60%
United States	70%	70%	70%	70%	70%	70%	69.13%	50%	50%	50%	50%	50%	38.5%

16-Apr-14

	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000
Australia	49%	49%	48%	47%	47%	47%	47%	47%	47%	47%	47%	47%	48.5%
Austria	62%	50%	50%	50%	50%	50%	50%	50%	50%	50%	50%	50%	50.0%
Belgium	70.7%	55%	55%	55%	55%	55%	55%	55%	55%	55%	55%	55%	63.9%
Canada	29%	29%	29%	29%	29%	29%	29%	29%	29%	29%	29%	29%	46.4%
Chile	2570	2570	2570	2570	2570	2570	2570	2570	2570	2570	2570	2570	45.0%
Czech Republic				55%	55%	47%	44%	43%	40%	40%	40%	40%	32.0%
Denmark	68%	68%	68%	68%	68%	68%	64.5%	63.5%	65%	60%	58%	59%	59.7%
Estonia													26.0%
Finland	51%	44%	43%	39%	39%	39%	39%	39%	39%	38%	38%	38%	55.2%
France	51.79%	51.79%	51.79%	51.79%	56.5%	56.5%	56.8%						58.3%
Germany	56%	56%	53%	53%	53%	53%	53%	53%	53%	53%	53%	53%	53.8%
Greece	50%	50%	50%	50%	50%	40%	40%	45%	45%	45%	45%	45%	45.0%
Hungary			50%	50%	40%	40%	44%	44%	48%	42%	42%	40%	40.0%
Iceland					33%								45.4%
Ireland	58%	58%	56%	53%	52%	48%	48%	48%	48%	48%	46%	46%	44.0%
Israel													50.0%
Italy	62%	50%	50%	50%	51%	51%	51%	51%	51%	51%	46%	46%	46.4%
Japan	60%	50%	50%	50%	50%	50%	50%	50%	50%	50%	50%	50%	50.0%
Korea, Republic of	55%	50%	50%	50%	50%	50%	45%	45%	40%	40%	40%	40%	44.0%
Luxembourg	56%	56%	56%	50%	50%	50%	50%	50%	50%				47.2%
Mexico	50%	40%	35%	35%	35%	35%	35%	35%	35%	35%	35%	40%	40.0%
Netherlands	72%	72%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60.0%
New Zealand	48%	40.5%	33%	33%	33%	33%	33%	33%	33%	33%	33%	33%	39.0%
Norway	23%	19%	17%	14%	13%	13.7%	13.7%	13.7%	13.7%		28%	28%	47.5%
Poland					40%	40%	45%	45%	45%	44%	40%	40%	40.0%
Portugal	50%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40.0%
Slovak Republic								42%	42%	42%	42%	42%	35.0%
Slovenia													50.0%
Spain	56%	56%	56%	56%	53%	56%	56%	56%	56%	56%	48%	40%	48.0%
Sweden	75%	72%	65%	20%	20%	30%	30%	30%	30%	30%	31%	31%	55.4%
Switzerland	11.5%	11.5%	11.5%	11.5%	11.5%	11.5%	11.5%	11.5%	11.5%	13%	13%		43.2%
Turkey	50%	50%	50%	50%	50%	50%	55%	55%	55%	55%	45%	40%	35.6%
United Kingdom	60%	60%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40.0%
United States	28%	28%	28%	28%	31%	39.6%	39.6%	39.6%	39.6%	39.6%	39.6%	39.6%	46.7%

16-Apr-14

	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%	40.4%	40.4%	40.4%	40.4%	40.4%	40.4%	40.4%	40.4%	40.4%	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	52.0 % 59.7%	54.4%	52.0 <i>%</i> 59.7%	52.0 <i>%</i> 59.7%	52.0 <i>%</i> 59.7%	59.7%	52.0 <i>%</i> 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%	55.6% 57.8%	54.8%	53.4%	53.5%	53.5%	45.8%	45.8%	49.0% 46.7%	49.0% 46.7%	50.5%	54.4%	54.5%
	51.2%	51.2%	51.2%	47.5%	44.3%	44.3%	45.6% 47.5%	45.6% 47.5%	40.7 % 47.5%	40.7 % 47.5%	47.5%	47.5%	47.5%
Germany Greece	42.5%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	47.5% 45.0%	47.5% 45.0%	49.0%	49.0%	46.0%
		40.0%	40.0%	38.0%		36.0%	36.0%	36.0%	32.0%	32.0%	49.0% 16.0%	49.0% 16.0%	16.0%
Hungary Iceland	40.0% 42.7%	40.0% 45.5%	40.0%	36.0% 42.6%	38.0% 39.7%	36.7%	35.7%	35.7%	32.0% 46.1%	32.0% 46.1%	46.2%	46.2%	46.2%
Ireland	42.7% 42.0%	43.5% 42.0%		42.0% 42.0%					46.1% 47.0%	47.0%	46.2% 48.0%	48.0%	48.0%
	42.0% 50.0%	42.0% 60.5%	42.0% 50.0%	42.0% 49.0%	42.0% 49.0%	42.0% 49.0%	41.0% 48.0%	41.0% 47.0%	46.0%	47.0% 45.0%	46.0% 45.0%	48.0% 48.0%	50.0%
Israel	45.9%	46.1%	50.0% 40.1%	49.0% 46.1%	49.0% 44.1%	49.0% 44.6%	46.0% 44.9%	47.0% 44.9%	45.2%	45.0% 45.2%	45.0% 48.5%	48.6%	48.6%
Italy	45.9% 50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	45.2% 50.0%	45.2% 50.0%	46.5% 50.0%	50.0%	50.8%
Japan Karaa Banublia of													
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%. Financi: 1975: This rate includes only the federal rate: 1984-1996: In addition to the listed national income tax. the taxover has to ear 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 is 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