



## EFFECTIVE PERSONAL INCOME TAX RATE

2010

Percentage of an income equal to GDP per capita

Ranking		%
1	<b>QATAR</b>	0.00
1	<b>UAE</b>	0.00
3	<b>SOUTH AFRICA</b>	1.00
4	<b>INDONESIA</b>	2.31
5	<b>HONG KONG</b>	5.00
6	<b>THAILAND</b>	5.00
7	<b>VENEZUELA</b>	5.50
8	<b>JORDAN</b>	5.51
9	<b>TAIWAN</b>	5.54
10	<b>COLOMBIA</b>	5.60
11	<b>PHILIPPINES</b>	6.11
12	<b>KOREA</b>	7.95
13	<b>MALAYSIA</b>	8.00
14	<b>BRAZIL</b>	9.00
15	<b>SWITZERLAND</b>	9.78
16	<b>MEXICO</b>	11.59
17	<b>INDIA</b>	12.00
18	<b>RUSSIA</b>	12.41
19	<b>CANADA</b>	12.64
20	<b>ISRAEL</b>	12.89
21	<b>PERU</b>	13.00
22	<b>CZECH REPUBLIC</b>	13.43
23	<b>USA</b>	13.54
24	<b>AUSTRALIA</b>	14.44
25	<b>IRELAND</b>	14.67
26	<b>PORTUGAL</b>	15.49
27	<b>JAPAN</b>	15.79
28	<b>ESTONIA</b>	16.44
29	<b>ARGENTINA</b>	17.00
30	<b>KAZAKHSTAN</b>	17.13
31	<b>SLOVAK REPUBLIC</b>	17.30
32	<b>UKRAINE</b>	18.06
33	<b>SPAIN</b>	19.34
34	<b>CHILE</b>	20.10
35	<b>GREECE</b>	20.47
36	<b>BULGARIA</b>	20.88
37	<b>SINGAPORE</b>	21.02
38	<b>NEW ZEALAND</b>	21.49
39	<b>CHINA MAINLAND</b>	22.34
40	<b>UNITED KINGDOM</b>	22.54
41	<b>LUXEMBOURG</b>	22.70
42	<b>LITHUANIA</b>	23.31
43	<b>SWEDEN</b>	23.33
44	<b>CROATIA</b>	23.50
45	<b>FRANCE</b>	24.38
46	<b>ITALY</b>	24.65
47	<b>POLAND</b>	24.70
48	<b>GERMANY</b>	26.18
49	<b>BELGIUM</b>	26.91
50	<b>NORWAY</b>	26.93
51	<b>FINLAND</b>	27.42
52	<b>SLOVENIA</b>	27.80
53	<b>TURKEY</b>	29.34
54	<b>AUSTRIA</b>	29.84
55	<b>ROMANIA</b>	29.86
56	<b>NETHERLANDS</b>	30.94
57	<b>DENMARK</b>	31.00
58	<b>ICELAND</b>	31.56
59	<b>HUNGARY</b>	38.59

Notes & Sources : see Appendix IV