

# Personal Income Tax Rate (in percent)

April 1, 2014

Count	
2012	111

Table 1: Summary table of the year

	ISO3	Country.Name	Year	personal income tax rate in percent
1	ABW	Aruba	2012	0.59
2	SWE	Sweden	2012	0.57
3	DNK	Denmark	2012	0.55
4	ESP	Spain	2012	0.52
5	NLD	Netherlands	2012	0.52
6	AUT	Austria	2012	0.50
7	BEL	Belgium	2012	0.50
8	GBR	United Kingdom	2012	0.50
9	JPN	Japan	2012	0.50
10	SEN	Senegal	2012	0.50

Table 2: Top 10 countries

	ISO3	Country.Name	Year	personal income tax rate in percent
101	MKD	Macedonia	2012	0.10
102	ARE	United Arab Emirates	2012	0.00
103	BHR	Bahrain	2012	0.00
104	BHS	Bahamas	2012	0.00
105	BMU	Bermuda	2012	0.00
106	BRN	Brunei	2012	0.00
107	CYM	Cayman Islands	2012	0.00
108	KWT	Kuwait	2012	0.00
109	OMN	Oman	2012	0.00
110	QAT	Qatar	2012	0.00
111	SAU	Saudi Arabia	2012	0.00

Table 3: Bottom 10 countries

	ISO3	Country.Name	Year	personal income tax rate in percent
1	ABW	Aruba	2012	0.59
2	SWE	Sweden	2012	0.57
3	DNK	Denmark	2012	0.55
4	ESP	Spain	2012	0.52
5	NLD	Netherlands	2012	0.52
6	AUT	Austria	2012	0.50
7	BEL	Belgium	2012	0.50
8	GBR	United Kingdom	2012	0.50
9	JPN	Japan	2012	0.50
10	SEN	Senegal	2012	0.50
11	CUW	Curaao	2012	0.49
12	FIN	Finland	2012	0.49
13	CAN	Canada	2012	0.48
14	IRL	Ireland	2012	0.48
15	ISR	Israel	2012	0.48
16	NOR	Norway	2012	0.48
17	PRT	Portugal	2012	0.46
18	ZWE	Zimbabwe	2012	0.46
19	ISL	Iceland	2012	0.46
20	AUS	Australia	2012	0.45
21	CHN	China	2012	0.45
22	DEU	Germany	2012	0.45
23	FRA	France	2012	0.45
24	GRC	Greece	2012	0.45
25	ITA	Italy	2012	0.43
26	PNG	Papua New Guinea	2012	0.42
27	LUX	Luxembourg	2012	0.41
28	CHE	Switzerland	2012	0.40
29	CHL	Chile	2012	0.40
30	GIB	Gibraltar	2012	0.40
31	HRV	Croatia	2012	0.40
32	TWN	China, Taiwan	2012	0.40
33	ZAF	South Africa	2012	0.40
34	KOR	Korea	2012	0.38
35	MAR	Morocco	2012	0.38
36	THA	Thailand	2012	0.37
37	ARG	Argentina	2012	0.35
38	CYP	Cyprus	2012	0.35
39	ECU	Ecuador	2012	0.35
40	MLT	Malta	2012	0.35
41	TUR	Turkey	2012	0.35
42	USA	United States	2012	0.35
43	VNM	Viet Nam	2012	0.35
44	VEN	Venezuela	2012	0.34
45	COL	Colombia	2012	0.33

Table 4: Countries sorted by personal income tax rate in percent

	ISO3	Country.Name	Year	personal income tax rate in percent
46	NZL	New Zealand	2012	0.33
47	SWZ	Swaziland	2012	0.33
48	MOZ	Mozambique	2012	0.32
49	PHL	Philippines	2012	0.32
50	POL	Poland	2012	0.32
51	GTM	Guatemala	2012	0.31
52	IDN	Indonesia	2012	0.30
53	IND	India	2012	0.30
54	MEX	Mexico	2012	0.30
55	MWI	Malawi	2012	0.30
56	PER	Peru	2012	0.30
57	SLE	Sierra Leone	2012	0.30
58	TZA	Tanzania	2012	0.30
59	UGA	Uganda	2012	0.30
60	BRA	Brazil	2012	0.28
61	WSM	Samoa	2012	0.27
62	MYS	Malaysia	2012	0.26
63	ARM	Armenia	2012	0.25
64	BGD	Bangladesh	2012	0.25
65	BWA	Botswana	2012	0.25
66	DOM	Dominican Rep.	2012	0.25
67	EGY	Egypt	2012	0.25
68	HND	Honduras	2012	0.25
69	JAM	Jamaica	2012	0.25
70	LVA	Latvia	2012	0.25
71	PAN	Panama, excluding Canal Zone	2012	0.25
72	URY	Uruguay	2012	0.25
73	LKA	Sri Lanka	2012	0.24
74	SYR	Syria	2012	0.22
75	EST	Estonia	2012	0.21
76	AFG	Afghanistan	2012	0.20
77	FJI	Fiji	2012	0.20
78	GEO	Georgia	2012	0.20
79	GGY	Guernsey	2012	0.20
80	IMY	Isle of Man	2012	0.20
81	JEY	Jersey	2012	0.20
82	LBN	Lebanon	2012	0.20
83	SGP	Singapore	2012	0.20
84	SVK	Slovakia	2012	0.19
85	AGO	Angola	2012	0.17
86	UKR	Ukraine	2012	0.17
87	HUN	Hungary	2012	0.16
88	ROM	Romania	2012	0.16
89	CRI	Costa Rica	2012	0.15
90	CZE	Czech Republic	2012	0.15

Table 5: Countries sorted by personal income tax rate in percent

	ISO3	Country.Name	Year	personal income tax rate in percent
91	HKG	Hong Kong	2012	0.15
92	LTU	Lithuania	2012	0.15
93	MUS	Mauritius	2012	0.15
94	SRB	Serbia & Montenegro	2012	0.15
95	YEM	Yemen	2012	0.15
96	JOR	Jordan	2012	0.14
97	RUS	Russia	2012	0.13
98	BLR	Belarus	2012	0.12
99	ALB	Albania	2012	0.10
100	BGR	Bulgaria	2012	0.10
101	MKD	Macedonia	2012	0.10
102	ARE	United Arab Emirates	2012	0.00
103	BHR	Bahrain	2012	0.00
104	BHS	Bahamas	2012	0.00
105	BMU	Bermuda	2012	0.00
106	BRN	Brunei	2012	0.00
107	CYM	Cayman Islands	2012	0.00
108	KWT	Kuwait	2012	0.00
109	OMN	Oman	2012	0.00
110	QAT	Qatar	2012	0.00
111	SAU	Saudi Arabia	2012	0.00

Table 6: Countries sorted by personal income tax rate in percent