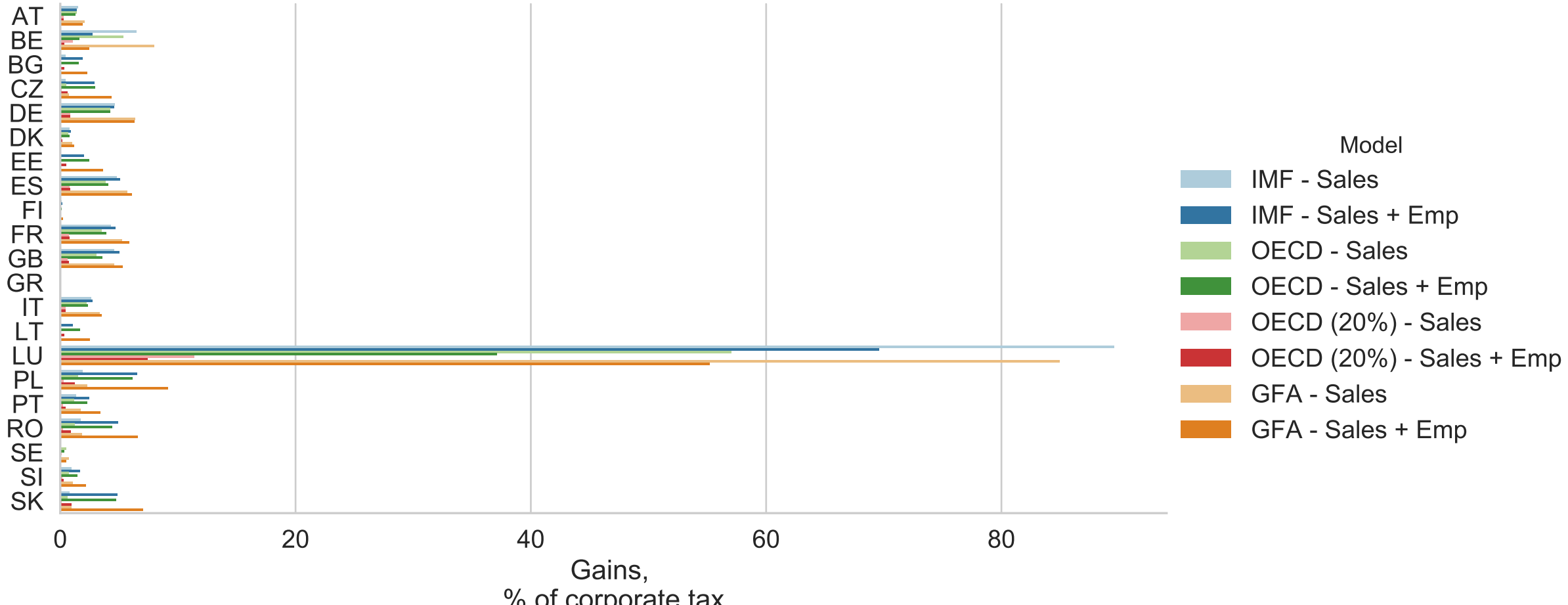
AT
BE
BG
CZ
DE
DK
EE
ES
FI
FR
GB
GR
IT
LT
LU
PL
PT
RO
SE
SI
SK
0
20
40
60
80
Gains,
% of corporate tax
Model
IMF - Sales
IMF - Sales + Emp
OECD - Sales
OECD - Sales + Emp
OECD (20%) - Sales
OECD (20%) - Sales + Emp
GFA - Sales
GFA - Sales + Emp