

AT
BE
BG
CY
CZ
DE
DK
EE
ES
FI
FR
GB
GR
HU
IE
IT
LT
LV
MT
NL
PL
PT
RO
SE
SI
SK

30

20

10

0

10

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

