

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