OECD TAX DATABASE

EXPLANATORY ANNEX

PART I. TAXATION OF WAGE INCOME

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PART I. TAXATION OF WAGE INCOME

Note to Part I, Tables 4 to 7

Part I Tables I.4-I.7 are based on a methodology elaborated in the annual OECD publication '*Taxing Wages'*, examining taxes paid on wage income in OECD countries. Tables I.4-I.5 generate marginal and average tax rates on wage income for single individuals, while Table I.6 considers a broader range of household cases, and Table I.7 sets out the top marginal personal tax rates where the highest statutory tax rate first applies. The *'Taxing Wages'* framework analyses personal income tax, social security contributions paid by employees and their employers, and cash benefits received by families with children, and how these taxes and benefits impact on net household incomes. The *'Taxing Wages'* publication considers eight household cases, analysing marginal and average tax rates on wage incomes of single individuals, one-earner and two-earner married couples, with and without children. It is assumed that their annual income from employment is equal to a given fraction of the average gross wage earnings of adult, full-time workers in the manufacturing sector of each OECD economy. Any income tax that might be due on non-wage income, as well as, all other kinds of taxes – e.g., corporate income tax, net wealth tax and consumption tax – are not taken into account.

Personal average tax rate (or "tax burden") is the term used when personal income tax and employees' social security contribution are expressed as a percentage of gross wage earnings.

Tax wedges – between labour costs to the employer and the corresponding net take-home pay of the employee – are calculated by expressing the sum of personal income tax, employee plus employer social security contributions together with any payroll tax, as a percentage of labour costs. To determine labour costs, employer social security contributions and – in some countries – payroll taxes must be added to gross wage earnings of employees.

The gross wage earnings used are either provided by the country or they are estimates derived by the Secretariat using the latest available country estimate and projecting this amount using the annual percentage change in wages reported in the most recently published edition of the OECD Economic Outlook.

It should be noted that the figures provided in Tables I.4 to I.7 may be different from those published in the publication *Taxing Wages*. These differences will arise where updated information becomes available such as new APW figures or where there have been methodological changes. The user is encouraged to consult the *Taxing Wages* publication for more information.

AUSTRALIA

In the 1999-00 financial year the Medicare levy was classified as an employee SSC. From 2000-01 the Medicare levy was classified as an element of the central government tax rate.

AUSTRIA

In Tables 4 and 5, taxes include payroll taxes of 6.9 per cent for the year 2019 of gross wage.

ITALY

The most representative city is Rome, located in the region Lazio. Therefore the combined top marginal rate includes:

a) The regional surcharge tax levied in Lazio (according to a 5 progressive rates schedule, ranging from 1.73% to 3.33%)

b) The local surcharge tax levied in Rome at a rate of 0.9%. (income up to 12,000 euros is exempt)

See the explanatory notes to table 1.6 for further details on regional and local surcharge taxes.

MEXICO

As reported on 'Taxing Wages', social security contributions do not include those made by employers and employees to privately managed retirement funds (AFORES), or to the INFONAVIT housing fund.

In Mexico there is no special tax treatment to married individuals or families with children, therefore, the rates reported in Table I.6 are the same in all cases.

PART I, TABLE 1
CENTRAL GOVERNMENT PERSONAL INCOME TAX RATES AND THRESHOLDS

I.1. AUSTRIA

In 2016, there was a change to a new tax schedule: As in the past incomes up to 11 000€ are tax-free (zero-zone). The marginal tax rate (top rate) for incomes above 1.000.000€ was increased to 55% for the years 2016 to 2020. The next table shows the complete new tax schedule and the formulas for calculating the tax amount.

From 2016 on, the following tariff applies:		
Income in €	Income tax in € (before deductions)	Marginal tax rate
Up to € 11,000	0	0%
More than € 11,000 to € 18,000	$\frac{(\text{income} - 11.000) \times 1.750}{7.000}$	25%
More than € 18,000 to € 31,000	$\frac{(\text{income} - 18.000) \times 4.550}{13.000} + 1.750$	35%
More than € 31,000 to € 60,000	$\frac{(\text{income} - 31.000) \times 12.180}{29.000} + 6.300$	42%
More than € 60,000 to € 90,000	$\frac{(\text{income} - 60.000) \times 14.400}{30.000} + 18.480$	48%
More than € 90,000 to € 1,000,000	$\frac{(\text{income} - 90.000) \times 455.000}{910.000} + 32.880$	50%
More than € 1,000,000	(income – 1.000.000) x 0,55 + 487.880	55%

I.1. BELGIUM

Standard tax allowance

A standard tax allowance is applicable starting from the first income bracket. Since 2004 the standard tax allowance of married persons and singles are equal. From 2008 onwards, earners of relatively low aggregated taxable income (ATI, see table) benefit from an increased standard tax allowance.

	2019
Allowance (euros)	8 860

2017		2018	
Income (euros)	Allowance (euros)	Income (euros)	Allowance (euros)
ATI ≤27.030	7.570	ATI ≤ 45 750	7 730
Between 27.030 and 27.330	7.570 – (ATI - 27.030)	Between 45 750 and 46 050	7 730 – (ATI – 45 750)
27.330≤ ATI	7.270	46 050≤ ATI	7 430

2015		2016	
Income (euros)	Allowance (euros)	Income (euros)	Allowance (euros)
ATI ≤ 26 360	7 380	ATI ≤ 26 510	7 420
Between 26 360	7 380 –	Between 26 510	7 420 –

and 26 650	(ATI – 26 360)	and 26 800	(ATI – 26 510)
26 650 ≤ ATI	7 090	26 800 ≤ ATI	7 420

2012		2013		2014	
Income (euros)	Allowance (euros)	Income (euros)	Allowance (euros)	Income (euros)	Allowance (euros)
ATI ≤ 25 270	7 070	ATI ≤ 25 990	7 270	ATI ≤ 26 280	7 350
Between 25 270 and 25 540	7 070 – (ATI – 25 270)	Between 25 990 and 26 270	7 270 – (ATI – 25 990)	Between 26 280 and 26 560	7 350 – (ATI – 26 280)
25 540 ≤ ATI	6 800	26 270 ≤ ATI	6 990	26 560 ≤ ATI	7 070

2008		2009 and 2010		2011	
Income (euros)	Allowance (euros)	Income (euros)	Allowance (euros)	Income (euros)	Allowance (euros)
ATI ≤ 22 870	6 400	ATI ≤ 23 900	6 690	ATI ≤ 24 410	6 830
Between 22 870 and 23 100	6 400 – (ATI – 22 870)	Between 23 900 and 24 160	6 690 – (ATI – 23 900)	Between 24 410 and 24 670	6 830 – (ATI – 24 410)
23 100 ≤ ATI	6 150	24 160 ≤ ATI	6 430	24 670 ≤ ATI	6 570

In euros	2000	2001	2002	2003	2004	2005	2006	2007
Singles	5 205.76 (210 000 BEF)	5 350 (215 818 BEF)	5 480	5 570	5 660	5 780	5 940	6040
Married persons	4 139.82 (167 000 BEF)	4 240 (171 041 BEF)	4 350	4 610	5 660	5 780	5 940	6040

In BEF	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999
Singles	165 000	170 000	176 000	181 000	186 000	191 000	196 000	198 000	203 000	206 000	208 000
Married persons	130 000	134 000	139 000	143 000	146 000	150 000	154 000	156 000	160 000	162 000	165 000

Crisis surcharge

From 1993 onwards a 3% crisis surcharge was levied on personal income tax (Contribution complémentaire de crise, C.C.C.). The surcharge was gradually repealed between 2000 and 2002, when the rate became function of the aggregated taxable income (ATI) of the household. The surcharge on PIT has been abolished from 2003 on.

Belgian Surtax in **2002**:

ATI bracket in euros.	Surtax rate
29 747.24 or less	0 %
Between 29 747.25 and 30 986.70	1 % (ATI – 29 747.24) /1 239.46
30 986.70 and over	1 %

1 Euro = 40.3399 BEF

In **2000** and **2001**:

ATI bracket in BEF	Surtax rate 2000	Surtax rate 2001
800 000 or less	1%	0 %

Between 800 000 and 850 000	1% + 1% (ATI – 800 000)/50 000	1 % (ATI - 800 000) /50 000
Between 850 000 and 1 200 000	2%	1 %
Between 1 200 000 and 1 250 000	2% + 1% (ATI – 1 200 000)/50 000	1 % + 1 % (ATI – 1 200 000)/50 000
1 250 000 and over	3%	2 %

I.1 CANADA

2019	
Taxable Income	Rate
0-47,630	15.0%
47,630-95,259	20.5%
95,259-147,667	26.0%
147,667-210,371	29.0%
210,371 and over	33.0%

2018	
Taxable Income	Rate
0-46,605	15.0%
46,605-93,208	20.5%
93,208-144,489	26.0%
144,489-205,842	29.0%
205,842 and over	33.0%

2017	
Taxable Income	Rate
0-45,916	15.0%
45,916-91,831	20.5%
91,831-142,353	26.0%
142,353-202,800	29.0%
202,800 and over	33.0%

I.1. CHILE

Salaries, pensions (except those from a foreign source) and other remunerations are taxed on a monthly basis via the Second Category Unique Income Tax. The tax base is gross salary and work compensations less social security payments. The thresholds are expressed in the Monthly Tax Unit (U*nidad Tributaria Mensual* - UTM), which is an accounting unit for tax purposes that is adjusted monthly according to the change in the Consumer Price Index in the previous month. The UTM values in Chilean pesos in December of each year were:

Year	UTM
2000	27,600
2001	28,524
2002	29,389

2003	29,739
2004	30,308
2005	31,571
2006	32,206
2007	34,222
2008	37,652
2009	36,863
2010	37,605
2011	39,021
2012	40,206
2013	40,772
2014	43,198
2015	**44,955**
2016	**46,183**
2017	46,972

Personal income, from all sources, is then taxed annually via the Global Complementary Tax. The thresholds for this tax are expressed in the Annual Tax Unit (*Unidad Tributaria Anual* -UTA), which is equal to the December UTM, multiplied by twelve. The UTA values in Chilean pesos in December of each year were:

Year	UTA
2000	331,200
2001	342,288
2002	352,668
2003	356,868
2004	363,696
2005	378,852
2006	386,472
2007	410,664
2008	451.824
2009	442,356
2010	451,260
2011	468,252
2012	482,472
2013	489,264
2014	518,376
2015	539,460
2016	554,196
2017	563,664

Both the above taxes have identical tax brackets and threshold figures, but are expressed in different unities as explained above.

Tax thresholds in the table rates are calculated by applying the following multiples to the UTM, in case of the Second Category Unique Income Tax, or to the December UTA, if it corresponds to the Global Complementary Tax:

Taxable income (UTA – UTM)	Tax rates
0 – 13.5	exempt
13.5 – 30	4%
30 – 50	8%
50 – 70	13.5%
70 – 90	23%
90 – 120	30.4%
120 – and over	35%

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The President of the Republic, Ministers, Undersecretaries, Senators and Deputies have tax thresholds and rates applicable specifically to their income:

Taxable income (UTA – UTM)	Tax rates
0 – 13.5	exempt
13.5 – 30	4%
30 – 50	8%
50 – 70	13.5%
70 – 90	23%
90 – 120	30.4%
120 - 150	35%
150 and over	40%

Individuals and legal entities that are not resident or domiciled in Chile are generally taxed on any income derived from Chilean sources via the Additional Tax, at a standard tax rate of 35% (lower rates applies for some types of income).

I.1. FINLAND

A standard deduction for work-related expenses equal to the amount of wage or salary, with a maximum amount of EUR 750 is granted.

An earned income tax credit is granted against the central government income tax. If the credit exceeds the amount of central government income tax, the excess credit is deductible from the municipal income tax and the health insurance contribution for medical care. The credit is calculated on the basis of taxpayers' income from work. The credit amounts to 12,2 per cent of income exceeding EUR 2 500, until it reaches its maximum of EUR 1630. The amount of the credit is reduced by 1.72 per cent of the earned income minus work related expenses exceeding EUR 33 000. The credit is fully phased out when taxpayers' income is about EUR 128 500.

The tax on earned income in central government taxation is levied according to a progressive tax scale decided annually by Parliament. The taxable income thresholds are usually adjusted for inflation. The schedule for the year 2019 is as follows:

2019			
Taxable earned income, €		Tax at lower limit, €	Tax rate within brackets, %
from	to		
17 600	26 400	8	6 %
26 400	43 500	536	17.25 %
43 500	76 100	3485.75	21.25 %
76 100		10 413,25	31.25 %

I.1. GERMANY

The German personal income tax schedule is formula-based. Since 2004 the calculations are based on a down to the next (full) EUR rounded amount of taxable income.

X is the taxable income.
T is income tax liability.

Definitions and formulas in **2019** (amounts in EUR):

$$Y = (X – 9\,168) / 10\,000$$

$$Z = (X – 14\,254) / 10\,000$$

1. T = 0 for X ≤ 9 168
2. (980.14 Y + 1 400) Y for 9 169 ≤ X ≤ 14 254
3. T = (216.16 Z + 2 397) Z + 965.58 for 14 255 ≤ X ≤ 55 960
4. T = 0.42 X – 8 780.90 for 55 961 ≤ X ≤ 265 326
5. T = 0.45 X – 16 740.68 for 265 327 ≤ X

Definitions and formulas in **2018** (amounts in EUR):

$$Y = (X – 9\,000) / 10\,000$$

$$Z = (X – 13\,996) / 10\,000$$

6. T = 0 for X ≤ 9 000
7. (997.80 Y + 1 400) Y for 9 001 ≤ X ≤ 13 996
8. T = (220.13 Z + 2 397) Z + 948.49 for 13 997 ≤ X ≤ 54 949
9. T = 0.42 X – 8 621.75 for 54 950 ≤ X ≤ 260 532

10. T = 0.45 X – 16 437.70 for 260 533 ≤ X

Definitions and formulas in **2017** (amounts in EUR):

$$Y = (X – 8\,820) / 10\,000$$
$$Z = (X – 13\,769) / 10\,000$$

1. T = 0 for X ≤ 8 820
2. T = (1 007.27 Y + 1 400) Y for 8 821 ≤ X ≤ 13 769
3. T = (223.76 Z + 2 397) Z + 939.57 for 13 770 ≤ X ≤ 54 057
4. T = 0.42 X – 8 475.44 for 54 058 ≤ X ≤ 256 303
5. T = 0.45 X – 16 164.53 for 256 304 ≤ X

Definitions and formulas in **2016** (amounts in EUR):

$$Y = (X – 8\,652) / 10\,000$$
$$Z = (X – 13\,669) / 10\,000$$

1. T = 0 for X ≤ 8 652
2. T = (993.62 Y + 1 400) Y for 8 653 ≤ X ≤ 13 669
3. T = (225.40 Z + 2 397) Z + 952.48 for 13 670 ≤ X ≤ 53 665
4. T = 0.42 X – 8 394.14 for 53 666 ≤ X ≤ 254 446
5. T = 0.45 X – 16 027.52 for 254 447 ≤ X

Definitions and formulas in **2015** (amounts in EUR):

$$Y = (X – 8\,472) / 10\,000$$
$$Z = (X – 13\,469) / 10\,000$$

1. T = 0 for X ≤ 8 472
2. T = (997.60 Y + 1 400) Y for 8 473 ≤ X ≤ 13 469
3. T = (228.74 Z + 2 397) Z + 948.68 for 13 470 ≤ X ≤ 52 881
4. T = 0.42 X – 8 261.29 for 52 882 ≤ X ≤ 250 730
5. T = 0.45 X – 15 783.19 for 250 731 ≤ X

Definitions and formulas in **2014** (amounts in EUR):

$$Y = (X – 8\,354) / 10\,000$$
$$Z = (X – 13\,469) / 10\,000$$

1. T = 0 for X ≤ 8 354
2. T = (974.58 Y + 1 400) Y for 8 355 ≤ X ≤ 13 469
3. T = (228.74 Z + 2 397) Z + 971 for 13 470 ≤ X ≤ 52 881
4. T = 0.42 X – 8 239 for 52 882 ≤ X ≤ 250 730
5. T = 0.45 X – 15 761 for 250 731 ≤ X

Definitions and formulas since **2013** (amounts in EUR):

$$Y = (X – 8\,130) / 10\,000$$
$$Z = (X – 13\,469) / 10\,000$$

1) T = 0 for X ≤ 8 130
2) T = (933.70 Y + 1 400) Y for 8 131 ≤ X ≤ 13 469
3) T = (228.74 Z + 2 397) Z + 1 014 for 13 470 ≤ X ≤ 52 881
4) T = 0.42 X – 8 196 for 52 882 ≤ X ≤ 250 730
5) T = 0.45 X – 15 718 for 250 731 ≤ X

Definitions and formulas from **2010 until 2012** (amounts in EUR):

$$Y = (X – 8\,004) / 10\,000$$
$$Z = (X – 13\,469) / 10\,000$$

- T = 0 for X ≤ 8 004
- T = (912.17 Y + 1 400) Y for 8 005 ≤ X ≤ 13 469
- T = (228.74 Z + 2 397) Z + 1 038 for 13 470 ≤ X ≤ 52 881
- T = 0.42 X – 8 172 for 52 882 ≤ X ≤ 250 730
- T = 0.45 X – 15 694 for 250 731 ≤ X

Definitions and formulas in **2009** (amounts in EUR):

$$Y = (X – 7\,834) / 10\,000$$
$$Z = (X – 13\,139) / 10\,000$$

- T = 0 for X ≤ 7 834

- T = (939.68 Y + 1 400) Y for 7 835 ≤ □□X ≤ 13 139
- T = (228.74 Z + 2 397) Z + 1 007 for 13 140 ≤□ X ≤ □52 551
- T = 0.42 X – 8 064 for 52 552 ≤ X ≤ 250 400
- T = 0.45 X – 15 576 for 250 401 ≤ X

Definitions and formulas in **2007** and **2008** (amounts in EUR):

$$Y = (X – 7\,664) / 10\,000$$
$$Z = (X – 12\,739) / 10\,000$$

- T = 0 for X ≤ 7 664
- T = (883.74 Y + 1 500) Y for 7 665 ≤ □□X ≤ 12 739
- T = (228.74 Z + 2 397) Z + 989 for 12 740 ≤□ X ≤ □52 151
- T = 0.42 X - 7 914 for 52 152 ≤ X ≤ 250 000
- T = 0.45 X – 15424 for 250 001 ≤ X

Definitions and formulas in **2005** and **2006** (amounts in EUR):

$$Y = (X – 7\,664) / 10\,000$$
$$Z = (X – 12\,739) / 10\,000$$

- T = 0 for X ≤ 7 664
- T = (883.74 Y + 1 500)Y for 7 665 ≤ □ X ≤ 12 739
- T = (228.74 Z + 2 397) Z + 989 for 12 740 ≤ □ X ≤ 52 151
- T = 0.42 X – 7 914 for 52 152 ≤ X

Definitions and formulas in **2004** (amounts in EUR):

$$Y = (X – 7\,664) / 10\,000$$
$$Z = (X – 12\,739) / 10\,000$$

1. T = 0 for X ≤ 7 664
2. T = (793.10 Y + 1 600) Y for 7 665 ≤ □ X ≤ 12 739
3. T = (265.78 Z + 2 405) Z + 1 016 for 12 740 ≤ □ X ≤ 52 151
4. T = 0.45 X – 8 845 for 55 152 ≤ X

Up to 2003 the calculations were based on a rounded amount of taxable income. If the taxable income

could not be divided by 36, it was rounded down to the next (full Euro) amount which could be divided by 36. Subsequently it was increased by EUR 18.

Definitions and formulas in **2002** and **2003** (amounts in EUR):

$$Y = (X – 7\,200) / 10\,000$$

$$Z = (X – 9\,216) / 10\,000$$

1. T = 0 for X ≤ 7 235
2. T = (768.85Y + 1 990)Y for 7 236 ≤ X ≤ 9 251
3. T = (278.65Z + 2 300)Z + 432 for 9252 ≤ X ≤ 55 007
4. T = 0.485X – 9 872 for 55 008 ≤ X

Definitions and formulas in **2001** (amounts in DM):

$$Y = (X - 14\,040) / 10\,000$$

$$Z = (X – 18\,036) / 10\,000$$

1. T = 0 for X ≤ 14 093
2. T = (387.89Y + 1 990) Y for 14 094 ≤ X ≤ 18 089
3. T = (142.49Z + 2 300) Z + 857 for 18 090 ≤ X ≤ 107 567
4. T = 0.485X – 19 299 for 107 568 ≤ X

Definitions and formulas in **2000** (amounts in DM):

$$Y = (X – 13\,446) / 10\,000$$

$$Z = (X – 17\,442) / 10\,000$$

1. T = 0 for X ≤ 13 499
2. T = (262.76Y + 2 290) Y for 13 500 ≤ X ≤ 17 495
3. T = (133.74Z + 2 500) Z + 957 for 17 496 ≤ X ≤ 114 695
4. T = 0.51X – 20 575 for 114 696 ≤ X

These formulae are used directly to calculate the income tax of single individuals. The income tax liability for spouses/civil partners [1] who are assessed jointly is computed as follows: the formula income tax is calculated with respect to one-half of the joint taxable income. The resulting amount is doubled to arrive at the income tax liability of the spouses/civil partners [1] (splitting method).

I.1. ITALY

In 2003, the Financial Law introduced an allowance system for employees, self-employed and pensioners, varying with income.

For employees the standard allowance for wage income ("no tax area") was € 7 500.

The actual allowance granted to each individual depended on the value of a ratio that was defined as a function of net income:

[1] Within the meaning of the Civil Partnership Act (Lebenspartnerschaftsgesetz - LPartG) of 16 February 2001 (Federal Law Gazette I, page 266)

Ratio = (26000 + 7500 – net income) / 26000

:

RATIO	ACTUAL ALLOWANCE (EUR)
ratio > or = 1	Actual allowance = Standard allowance
0 < ratio < 1	Actual allowance = 7 500.00 * ratio
ratio < or = 0	Actual allowance = 0

Only for the years 2003 and 2004 tax credits were still applied for employed workers[2], varying with income as follows:

INCOME	TAX CREDIT
From € 27 000.00 to € 29 500.00	€ 130.00
From € 29 500.01 to € 36 500.00	€ 235.00
From € 36 500.01 to € 41 500.00	€ 180.00
From € 41 500.01 to € 46 700.00	€ 130.00
From € 46 700.01 to € 52 000.00	€ 25.00

In 2005 the Financial Law introduced:

- new tax rates and income brackets;
- conversion of tax credits for family dependents into tax allowances
- abolition of tax credits for employees, self-employed and pensioners.

The personal maximum tax allowances for family dependents (family area") were calculated as follows:

FAMILY DEPENDENT	MAXIMUM TAX ALLOWANCES
Spouse	3,200 €
Child	2,900 €
child under three years of age	3,450 €
first child (single parent)	3,200 €
disabled child	3,700 €
other dependent relatives	2,900 €

The actual allowance granted to each individual (for the family dependent) then depended on the value of a ratio that was defined as a function of net income:

Ratio = (78000 + maximum family allowance – net income) / 78000

[2] This was a "safeguard" provision for employed workers, to avoid an extra tax burden after the introduction of tax allowances in replacement of the previous tax credits

RATIO	ACTUAL ALLOWANCE (EUR)
ratio ≥1	Actual allowance = maximum family allowance
0 < ratio < 1	Actual allowance = maximum family allowance * ratio
ratio ≤0	Actual allowance = 0

Tax allowances for children could be distributed between parents to allow them to take full advantage of these allowances.

In 2007 a new tax credits system had replaced the former system of tax allowances, with granted amounts undergoing some minor changes in more recent years.
Tax credits provided to employees were initially as follows (2007):

PAYE tax credits	Amount (EUR)
Up to 8,000	1,840
From 8,001 to 55,000	1,840 decreasing up to 0 on the basis of a ratio defined as a function of net income
More than 55,000	0

In detail, the formula to calculate the tax credit was:

Taxable income (EUR)	PAYE tax credit (EUR)
Up to 8,000	1,840
From 8,001 to 15,000	Maximum tax credit + 502*(15,000 – taxable income)/7,000
From 15,001 to 55,000	Maximum tax credit*(55,000 – taxable income)/40,000
More than 55,000	0

where the maximum tax credit mentioned in the table above depended on the level of taxable income**:**

Level of taxable income (EUR)	Maximum tax credit (EUR)
From 8 001 to 15 000	1 338
From 15 001 to 23 000	1 338
From 23 001 to 24 000	1 348
From 24 001 to 25 000	1 358
From 25 001 to 26 000	1 368
From 26 001 to 27 700	1 378
From 27 701 to 28 000	1 363
From 28 001 to 55 000	1 338

The amounts of granted tax credits were later modified by the **Stability Law for 2014** (Law n. 147/2013), and are still calculated as follows as from 1st January 2014 was:

PAYE tax credits	Amount (EUR)
Up to 8,000	1,880
From 8,001 to 55,000	1,880 decreasing up to 0 on the basis of a ratio defined as a function of net income
More than 55,000	0

Note: The amount of the tax credit cannot be lower than 690 EUR (1,380 EUR for fixed-term contracts)

In detail, the current formula to calculate the tax credit for employees is**:**

Taxable income (EUR)	PAYE tax credit (EUR)
Up to 8,000	1,880
From 8,001 to 28,000	978 + 902*(28,000 – taxable income)/20,000
From 28,001 to 55,000	978*(55,000 – taxable income)/27,000
More than 55,000	0

As from 2007, tax credits for family dependants had replaced the former tax allowances, with amounts currently granted as follows:

Family tax credits	Amount
Spouse	800 decreasing up to 0 for net income over 80.000
Children Under three years of age (*) Over three years of age (*)	 1,220 decreasing up to 0 for net income over 95,000 950 decreasing up to 0 for net income over 95,000
Other dependent relatives	750 decreasing up to 0 for net income over 80.000
(*) For families with disabled children the amount of tax credits is 400 euros higher for each child (*) For families with more than 3 children the amount of tax credits is 200 euro higher for each child. Families with more than 3 children that benefit from tax credits for family dependants are also entitled to an additional tax credit of euros 1,200	

The spouse tax credit is calculated as a function of net income:

Level of taxable income (EUR)	Amount of tax credit (EUR)
Up to 15 000	800 – 110*taxable income/15 000
From 15 001 to 29 000	690
From 29 001 to 29 200	700
From 29 201 to 34 700	710
From 34 701 to 35 000	720
From 35 001 to 35 100	710
From 35 101 to 35 200	700
From 35 201 to 40 000	690
From 40 001 to 80 000	690*(80 000 – taxable income)/40 000
More than 80 000	0

The child tax credit too is calculated as a function of net income:

- for families with only one child: 950*(95 000 – taxable income)/95 000;
- for families with more than one child the amount of 95 000 is increased by 15 000 for each child other than the first, for every children

A lone parent receives an actual tax credit for the first child equal to the maximum between the spouse tax credit and the child tax credit.

Tax credits for children have to be equally shared between the parents; who can, however, decide to assign the entire amount of the tax credit to the spouse earning the higher income.

As from 2011, taxpayers earning a total income greater than 300,000 euros are subject to a solidarity contribution charged at 3% of the amount of total income exceeding the threshold of 300,000. The solidarity contribution is tax-deductible from the amount of total income earned by the taxpayer (the new measure has been extended until the end of 2016).

As of May 2014, dependent workers can benefit from the so-called "80 euro" tax credit in addition to the normal tax credits for dependent workers described above. The "80 euro" tax credit can be granted if the following conditions are met: i) the individual pays at least 1 euro of personal income tax; ii) the net personal income tax, calculated as the difference between gross P.I.T and tax credits for dependent workers, is greater than 0. Unlike the other tax credits, the "80 euro" tax credit is refundable.

The formula to calculate the "80 euro" tax credit is:

Taxable income (EUR)	Tax credit (Annual amount - EUR)
Up to 24,000	960
From 24,001 to 26,000	960*(1-(taxable income - 24,000)/(26,000 - 24,000))
More than 26,000	0

Starting from January 2018, the formula to calculate the "80 euro" tax credit is modified as follows (income thresholds are broadened by 600 euros):

Taxable income (EUR)	Tax credit (Annual amount - EUR)
Up to 8,174	0
From 8,174 to 24,600	960
From 24,601 to 26,600	960*(1-(taxable income - 24,600)/(26,600 - 24,600))
More than 26,600	0

The 80 euro" tax credit is not due to taxpayers earning less than 8,174 euros (i.e. employees who do not pay any income tax)

As from 1st January 2017, tax credits for pensioners are as follows:

Tax credits for pensioners	Amount
Up to 8,000	1,880 – see Note
From 8,001 to 55,000	1,880 decreasing up to 0 on the basis of a ratio defined as a function of net income
More than 55,000	0

Note: Tax credits are granted to all pensioners regardless of their age. The amount cannot be lower than 713 EUR. Tax credits are granted by their full amount if the individual earns pension income for 365 days. Otherwise, an adjustment is necessary

The Stability Law for 2019 introduced a flat tax rate of 15% for all self-employed workers earning up to 65,000 euros ("Regime Forfetario"). The regime was already in force but for a lower threshold. The flat tax substitutes PIT and IRAP, and excludes the application of VAT. The tax base is estimated as a fixed

percentage of revenues (varying depending on the activity). At the same time, a "start-up" flat tax sets the tax rate at 5% for the first 5 years of activity.

I.1. KOREA

As for individual income tax, maximum tax bracket, which imposes 42% rate for tax base exceeding 500 million Won, has been newly established starting 2018.

I.1. LATVIA

Personal income tax law was introduced in 1 January 1994. Personal income is taxed with a 24 per cent flat rate for all levels of income in 2014. Taxed income includes income such as income from labour, capital and pensions, taking into account tax reliefs and exemptions. Taxes on capital gains and capital income (dividends) are taxed at lower rates as shown in the table below.

The personal income tax is imposed on income acquired by a natural person, and it consists of:

- **the salary tax** calculated from the income acquired by the employee and paid by the employer;
- **the tax for income from economic activity** and the tax from other sources of income to which corporate income tax is not applied;
- **the tax for income from capital**, including the tax from an increase of capital;
- **fixed income tax** regarding the income from economic activity;
- **the patent fees** for the performance of separate types of economic activities;
- **the parts of the micro-enterprise** tax in accordance with the Micro-enterprise Tax Law.

Personal income tax rates

Tax Rates	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**
Basic rate	23%	26%	25%	25%	24%	24%
Income from economic activities	15%	26%	25%	25%	24%	24%
Capital gains	–	15%	15%	15%	15%	15%
Capital Income (dividends)	–	10%	10%	10%	10%	10%
Income from sales of round wood and grown-up forest (for cutting) for owners of grown-up forest	–	10%	10%	10%	10%	10%

Standard tax reliefs in 2014:

- A general (basic) allowance of EUR 900 per year is deductible from individual income in 2014.
- The allowance for dependents (which in most cases are children) of EUR 1,980 per year is also deductible from individual income.
- Relief for social security contributions: Employee's state social security contributions are deductible for income tax purposes.
- Tax credits: None for employees.

As of 1 January 2014 Latvia adopted euro currency. Some of the values were rounded but the amount of allowance for dependents increased from EUR 113.83 to EUR 165.00 and non-taxable minimum from EUR 64.03 to EUR 75.00.

Exempt from personal income tax are:

- capital gains on immovable property if the ownership is more than 5 years and if it is a place of residence more than 1 year;
- income from business or self-employed activities in field of rural tourism or agricultural manufacturing up to turnover of EUR 2 846 per taxation year, including the sums of State aid for agriculture or of the European Union aid for agriculture and rural development in the amount of EUR 2 846 per taxation year,
- income from the alienation of personal property (movable objects such as furniture, clothing and other movable objects belonging to an individual intended for personal use) that is not related to business activities;
- scholarships regulated by special rule;
- revenues from donations and gifts up to EUR 1 423 from natural persons (other than a close relative etc.).

In 2014 the amounts of personal income tax are paid into the budget according to the following allocation:

1) 80% - into the local government budget of the place of residence of the payer;

2) 20% - into the state basic budget.

Decision upon distribution of tax revenues between the state and local budgets is made each year in the budget preparation process.

I.1. LITHUANIA

PIT was introduced in Lithuania in 1991. The evolution of the general PIT rate (applicable for taxation of wages), as well as the size of the non-taxable amount can be seen in the table below. The PIT rate system was proportional until 2018. In 2019 a progressive two-bracket PIT rate system was introduced.

Non-taxable amount (NTA) is applied in calculating the taxable income of residents to the extent the income is derived from employment or similar relationships. Between 2000 and 2008 the annual NTA amount was flat.

In 2009 a regressive NTA was introduced. The size of the annual NTA depends on the total amount of annual taxable income before taxes and all allowances (hereinafter – annual income). For individuals whose annual income does not exceed 12 monthly minimum wages, the maximum NTA is applied (the first component of the formula in the table below). For others, the annual NTA is estimated using the formula. If according to this formula a negative amount is calculated, then the tax-exempt amount is not applied.

Year	**PIT rate, applicable for taxation of wages**	**Annual NTA, in euros**
2000	33%	699.73
2001		719.33
2002		743.74 until 31 March; 868.86 from 1 April
2003		1 007.88

2004		
2005		
2006	33% until 30 June; 27% as of 1 July	
2007	27%	1 112.14
2008	24%	
2009	15%	1 633.46 – 0. 2 x (annual income – 2 780.35)
2010		
2011		
2012		
2013		
2014		1 981 – 0.26 x (annual income – 3 475.44)
2015		1 992 – 0.26 x (annual income – 3 480)
2016		2 400 – 0.34 x (annual income – 4 200)
2017		3 720 – 0.5 x (annual income – 4 560)
2018		4 560 – 0.5 x (annual income – 4 800)
2019	EUR 0 – 11 362 per year - 20%; Above EUR 11 362 per year – 27%	3 600 – 0.15 x (annual income – 6 660)

I.1. LUXEMBOURG

The following tables show the thresholds and marginal rates plus the top rate from 2001 to 2013:

2001			2002-2007			2008	
threshold	marginal rate		threshold	marginal rate		threshold	marginal rate
9 668	14%		9750	8%		10335	8%
11 378	16%		11400	10%		12084	10%
13 089	18%		13050	12%		13833	12%
14 799	20'%		14700	14%		15582	14%
16 510	22%		16350	16%		17331	16%
18 220	24%		18000	18%		19080	18%
19 931	26%		19650	20%		20829	20%
21 641	28%		21300	22%		22578	22%
23 352	30%		22950	24%		24327	24%
25 062	32%		24600	26%		26076	26%
26 773	34%		26250	28%		27825	28%
28 483	36%		27900	30%		29574	30%
30 193	38%		29550	32%		31323	32%
31 904	40%		31200	34%		33072	34%
33 614	42%		32850	36%		34821	36%
			34500	38%		36570	38%

2009 - 2010	Since 2011	Since 2013

Threshold	Marginal rate	Threshold	Marginal rate	Threshold	Marginal rate
11265	8%	11265	8%	11265	8%
13173	10%	13173	10%	13173	10
15081	12%	15081	12%	15081	12%
16989	14%	16989	14%	16989	14%
18897	16%	18897	16%	18897	16%
20805	18%	20805	18%	20805	18%
22713	20%	22713	20%	22713	20%
24621	22%	24621	22%	24621	22%
26529	24%	26529	24%	26529	24%
28437	26%	28437	26%	28437	26%
30345	28%	30345	28%	30345	28%
32253	30%	32253	30%	32253	30%
34161	32%	34161	32%	34161	32%
36069	34%	36069	34%	36069	34%
37977	36%	37977	36%	37977	36%
39885	38%	39885	38%	39885	38%
		41793	39%	41793	39%
				100000	40%

Since 2017	
Threshold	Marginal rate
11265	8%
13137	9%
15009	10%
16881	11%
18753	12%
20625	14%
22569	16%
24513	18%
26457	20%
28401	22%
30345	24%
32289	26%
34233	28%
36177	30%
38121	32%
40065	34%
42009	36%
43953	38%
45897	39%
100002	40%
150000	41%
200004	42%

Surcharges:

To provide resources for the unemployment fund, the liability for personal income tax is increased by a "solidarity" surcharge of 7 % of the amount payable under the above rules. The personal income tax is increased by 9 % for taxable income exceeding 150,000€ (tax classes 1 and 1a), respectively 300,000€ (tax class 2).

I.1. MEXICO

For 2019, according to the Income Tax Law, the income tax schedule is not updated, because the accumulated inflation did not reached 10% since the last update.

2019 Income Tax Schedule

Taxable income (MXN)		Fixed quota (MXN)	Tax on the amount in excess of the lower limit (%)
Lower limit	Upper limit		
0.01	6,942.20	0	1.92
6,942.21	58,922.16	133.28	6.40
58,922.17	103,550.44	3,460.01	10.88
103,550.45	120,372.83	8,315.57	16.00
120,372.84	144,119.23	11,007.14	17.92
144,119.24	290,667.75	15,262.49	21.36
290,667.76	458,132.29	46,565.26	23.52
458,132.30	874,650.00	85,952.92	30.00
874,650.01	1,166,200.00	210,908.23	32.00
1,166,200.01	3,498,600.00	304,204.21	34.00
3,498,600.01	And over	1,097,220.21	35.00

The figure reported under the heading "Personal allowance / tax credit" includes the maximum personal allowance and the maximum tax credit as defined in 'Taxing Wages'. The maximum personal allowance was calculated by adding the maximum amount deductible of the end-of year-bonus (30 UMAs[3]) and the holiday bonus (15 UMAs).

In the column "personal allowance/ tax credit" the information for Mexico includes both a personal allowance and a tax credit. The following table presents the composition of the aggregated number reported on Table I.1 for the period 1981 to 2019.

Year	Employment subsidy 1/ 2/	Holiday and end of year bonuses1/	Personal allowance / Tax credit1/
1981	66,813.25	5,491.50	72,304.75

[3] In 2016, the minimum wage was replaced by the UMA (*Adjustable Unit of Measure*) as a reference monetary unit for compliance to obligations established in Federal laws. In February 2019 the UMA is equivalent to 84.4 pesos per day.

1982	89,362.95	7,344.90	96,707.85
1983	145,302.85	11,942.70	157,245.55
1984	218,510.90	17,959.80	236,470.70
1985	342,665.65	28,164.30	370,829.95
1986	538,192.50	44,235.00	582,427.50
1987	1,007,702.95	82,824.90	1,090,527.85
1988	2,569,851.85	316,831.05	2,886,682.90
1989	285,928.59	352,514.70	638,443.29
1990	333,569.49	411,250.05	744,819.54
1991	393,710.17	485,396.10	879,106.27
1992	441,066.73	543,780.90	984,847.63
1993	476.69	587.70	1,064.39
1994	902.94	628.65	1,531.59
1995	1,274.64	672.75	1,947.39
1996	2,001.69	829.35	2,831.04
1997	2,566.62	1,093.50	3,660.12
1998	2,984.76	1,259.55	4,244.31
1999	3,584.34	1,435.95	5,020.29
2000	3,966.21	1,580.40	5,546.61
2001	4,228.14	1,690.65	5,918.79
2002	4,276.20	1,788.30	6,064.50
2003	4,324.20	1,868.85	6,193.05
2004	4,324.20	1,948.05	6,272.25
2005	4,884.24	2,035.80	6,920.04
2006	4,884.24	2,117.25	7,001.49
2007	4,884.24	2,199.60	7,083.84
2008	4,884.24	2,287.80	7,172.04
2009	4,884.24	2,393.55	7,277.79
2010	4,884.24	2,509.65	7,393.89
2011	4,884.24	2,612.70	7,496.94
2012	4,884.24	2,722.50	7,606.74
2013	4,884.24	2,840.40	7,724.64
2014	4,884.24	2,951.1	7,835.34
2015	4,884.24	3,115.8	8,000.04
2016	4,884.24	3,286.8	8,171.04
2017	4,884.24	3.397.05	8,281.29
2018	4,884.24	3,627.00	8,511.24
2019	4,884.24	3,802.05	8,686.29

1/ Starting in 1993 the value of the Mexican peso changed, being one peso of 1993 equal to one thousand pesos of 1992.

2/ In the 2008 Tax Reform the salary tax credit changed its name to the employment subsidy; however, the benefit for workers remained the same.

I.1. NETHERLANDS

The tax brackets and rates 2019 for employees under the retirement age are: Income from labour and dwellings from	to	tax rate	employees SSC rate (general scheme)	combined rate
0	20,384	9.00%	27.65%	36.65%
20,385	34,300	10.45%	27.65%	38.10%
34,301	68,507	38.10%	-	38.10%
68,508		51.75%	-	51.75%

I.1. NORWAY

Personal income (i.e. ordinary income) is taxed with a 22 per cent flat rate in most of the country. Ordinary income includes all income (e.g. from labour, capital and pensions) less allowances.

The revenue from the personal income tax on ordinary income is split between three levels of government: central, state and local. The split is decided upon by the Parliament as part of the National Budget. The central government tax rate between the personal allowance and the first threshold level is, therefore, the central government revenue share of tax on ordinary income.

For municipalities in the northernmost parts of Norway, a reduced flat rate of 18.5 per cent applies. The reduction is in the central government part of the income tax revenue.

The personal income tax rate on ordinary income is the same as the corporate tax rate.

I.1. POLAND

Personal income tax was introduced in year 1992. Personal income tax is levied on all kinds of income divided into individual sources. The income from a given source of revenue is considered as the excess of the total of revenue from that source over the tax deductible costs, generated in a given tax year. Generally if the taxpayer receives income from more than one source a sum of the income from all sources is subject to taxation. However, the loss incurred over the fiscal year may lower the income derived only from that source of revenue for five subsequent fiscal years (no more than 50% of the amount of loss in any of the years or no more than 5 000 000 PLN in one year – the rest of loss may be deducted in any of the years, but no more than 50% of loss per year).

The tax schedule is as follows:

Tax base (in PLN)		Tax amount	
Over	Below		
0	85 528	18% of the tax base,	less a basic tax credit of
85 528		15 395.04 PLN + 32% of surplus over PLN 85 528	

*from 1 188 PLN (tax base below 6 600 PLN) to 0 PLN (tax base over 127 000 PLN) – according to the formula set out in the PIT Act. for income received in 2017. In 2018 the highest basic tax credit is raised to 1 440 PLN (tax base below 8 000 PLN).

Individuals are taxed on their own income, but couples married during the whole calendar year can opt to be taxed on their joint income. Provisions of the PIT Act do not apply to (mainly):

- revenue from agricultural activities (except for revenue from the so-called „special branches of agricultural production") and from forestry;
- revenue falling under the provisions of the Act on Inheritance and Donation Tax.
- revenues arising from actions which cannot be regulated by legally valid contracts;
- revenues from the division of joint property of the spouses as a result of cessation or limitation of marital joint property and revenues deriving from settlements after the cessation of separate properties of the spouses or death of one of the spouses.

Monthly tax allowance for first and second child is 92,67 PLN, third children is 166,67 PLN, and fourth or more children is 225 PLN. However tax allowance for parents with only one child depends on the income level - the threshold is 112 000 PLN.

The personal income tax is the central government tax but revenue from this tax is split between central government and local governments.

I.1. SLOVAK REPUBLIC

In 1998 and 1999 the progressive tax rates were in effect; six tax brackets were established, with the rates ranging from 15 to 42 percent. For more detail see the following table.

Tax brackets			% of tax base exceeding the minimum threshold
from	to	fixed value	
0	1 992		15%
1 992	3 983	299	20%
3 983	5 975	697	25%
5 975	17 925	1 195	32%
17 925	35 849	5 019	40%
35 849	and more	12 189	42% [1]

1. As of 1st January Slovakia adopted euro currency, so all tax brackets were correspondingly calculated according to conversion rate (1 euro = SKK 30.126), the values are rounded

Moreover, special taxation for high income individuals (the surtax) was introduced. If the tax base exceeded SKK 1,080,000, the final calculated tax was additionally taxed according to the following table:

Value of calculated tax		Additional taxation
from	to	
12 189	42 302	5%
42 302	132 643	10%
132 643	298 267	20%
298 267	and more	30%.[2]

2. As of 1st January 2009 Slovakia adopted euro currency, so all tax brackets were correspondingly calculated according to conversion rate (1 euro = SKK 30.126), the values are rounded

During 2000-2001 and 2002-2003 new tax brackets and tax rates where used and special taxation for high income people was abolished. In 2000-2001 seven tax brackets were established using rates ranging from 12 to 42 percent. In latter period the number of tax brackets was reduced to five with tax rates from 10 to 38 percent (for more info see tables below). As of 2004 Slovakia introduced flat tax rate of 19 percent for all levels of income.

2000-2001			
Tax brackets			% of tax base exceeding the minimum threshold
from	to	fixed value	
0	2 987		12%
2 987	4 979	358	20%
4 979	7 967	757	25%
7 967	13 145	1 504	30%
13 145	18 721	3 057	35%
18 721	37 443	5 009	40%
37 443	and more	12 498	42%[3]

3. As of 1st January 2009 Slovakia adopted euro currency, so all tax brackets were correspondingly calculated according to conversion rate (1 euro = SKK 30.126), the values are rounded

2002-2003			
Tax brackets			% of tax base exceeding the minimum threshold
from	to	fixed value	
0	2 987	0	10%
2 987	5 975	299	20%
5 975	13 145	896	28%
13 145	18 721	2 904	35%
18 721	and more	4 856	38%[4]

4. As of 1st January 2009 Slovakia adopted euro currency, so all tax brackets were correspondingly calculated according to conversion rate (1 euro = SKK 30.126), the values are rounded

As from 2011 non-taxable dividend income (dividends are not taxed at all) in Slovak republic are subject to health insurance contributions. The rate applied for health contribution from dividend is equal to 10% and the maximum assessment base is equal to 36-times of average wage per year. As from 2013 the rate has been increased from 10% to 14% and maximum assessment base has been increased to 120-times of the average wage per year. Compared to the previous year as of 2014 joint maximum assessment base of 60-times of the average wage is effective for dividend income as well as other incomes. As of 2017, dividend income related to distributed profit generated in 2017 is subject to withholding tax. The applied tax rate is 7 %. Dividend income related to distributed profit generated in period 2011 – 2016 is still subject to health contributions. The applied tax rate is 14 % up to maximum assessment base equal to 60-times of average wage per year.

In 2013 Slovakia introduced new tax rate based on level of income which exceeds 176.8*minimum subsistence level (MSL).

Value of calculated tax		% of tax base exceeding the minimum threshold
from	to	
0	176.8*MB	19%
176.8*MB	and more	25%

Moreover, new special additional levy of 5% was introduced. This special rate is applied on certain public officials such as the president, MPs, members of cabinet, etc. (on top of standard taxation, calculated from gross salary). However, this “contribution” does not decrease the tax base.

I.1. SLOVENIA

Between 2000 and 2005 all taxable income was aggregated on an annual basis and taxed at progressive rates taking account of the appropriate allowances and deductions. From 2006, the system changed to a kind of dual income system where the majority of income (i.e. such as from employment, business ,agriculture and forestry, rents and royalties) continued to be aggregated and taxed as a whole whereas income from capital (i.e. interest, dividends and capital gains) has been taxed at proportionate rates on a scheduler basis. At the end of year 2012 some additional measures were introduced concerning rental income deriving renting of immovable and movable property. For this kind of income a new scheduler principle of taxation was introduced with proportional rate of 25 %. The standardised costs were reduced from 40 % to 10 % of the rental income. The tax rates for so-called capital income (as interest, dividends, capital gains and also income from rental) applying to the latter between 2006 and 2013 have been as follows:

- Interest 15% in 2006 and 2007; 20% from 2008 to 2012, 25 % from 2013
- Dividends 20% till 2012, 25 % from 2013
- Capital gains Regressive rates declining from 25 per cent to nil depending on the holding period. The zero rate applies when the holding period is 20 years or more. Till 2012 the top rate was 20 %
- Income from renting of immovable and movable property - 25 % from 2013

Under certain conditions personal business income may be taxed on a scheduler basis using a flat rate deduction regime (the tax base is determined on the basis of flat rate costs accounting for 70 % of income). The tax rate is 20 %. The tax is treated as a final tax for residents and non-residents alike. With effect from 1st of January 2015, the upper limit for revenues was increased from 50 000 € to 100 000 €, and the flat rate

costs increased to 80 % of income In order to be able to opt for this flat rate expense deduction the taxpayer must employ at least one person full-time, continuously for at least five months.

I.1. SPAIN

Since 1 January 2015 the following personal and family allowances are granted to taxpayers:

- a personal allowance of € 5,550 for individual taxpayers under 65 years of age (filing individually or jointly tax returns)
  - Taxpayers over 65 years old are granted with an additional allowance of € 1,150, and taxpayers older than 75 may increase (additionally as well) their personal allowance by € 1,400
- A family allowance for dependent children of € 2,400 for the first child; € 2,700 for the second child; € 4,000 for the third child, and € 4,500 for any other child
- A childcare allowance of € 2,800 for children under 3 years of age
- Taxpayers' ascendant allowance of €1,150 for each dependent ascendant older than 65 years of age, and an additional allowance of €1,400for those older than 75 years of age
- Disabled taxpayer allowance of €3,000per taxpayer and for each entitled disabled ascendant/descendant. An increased allowance of €9,000 for severely disabled taxpayers and ascendants/descendants is also applied. Additionally, those taxpayers requiring third person's assistance or with reduced mobility are granted with a €3,000 allowance

Personal and family allowances are not taxed because they are subject to a zero tax rate.

Different types of income are pooled and offset according to its source, and are classified in two parts: the general income tax base and the saving income tax base

Next table shows central government tax rates to be applied to the general tax base during 2015,2016, 2017 and 2018:

2015

Net tax base Up to €	Gross amount due €	Rest of tax base Up to €	Tax rate %
0.00 12,450.00 20,200.00 34,000.00 60,000.00	0.00 1,182.75 2.112,75 4,182.75 8,992,75	12,450.00 7,750.00 26,000.00 above	9.50 12.00 18.50 22.50

2016, 2017, 2018 and 2019

Net tax base Up to €	Gross amount due €	Rest of tax base Up to €	Tax rate %
0.00 12,450.00 20,200.00 35,200.00 60,000.00	0.00 1,182.75 2.112,75 4,362.75 8,950,75	12,450.00 7,750.00 15,000.00 24,800.00 above	9.50 12.00 15.00 18.50 22.50

The savings tax base, which includes the majority of capital gains, for tax years 2015,2016 , 2017, 2018 and 2019 is subject to the following tax rates:

:

Net tax base Up to €	Gross amount due €	Rest of tax base Up to €	Tax rate %
0.00 6,000.00 50,000.00	0.00 570.00 5,190.00	6,000.00 44,000.00 above	9.5 10.5 11.5

For married couples filing jointly amounts a €3,400 allowance is applied. This figure is €2,150 for legally separated couples.

I.1. SWITZERLAND

The reported central government personal income tax rates and thresholds for single people without children.

The central government personal income tax rates and thresholds as of 2019 (unchanged from 2012) for married couples and singles with children are as follows:

Rate per cent	Ceiling (CHF)
0	28 300
1	50 900
2	58 400
3	75 300
4	90 300
5	103 400
6	114 700
7	124 200

8	131 700
9	137 300
10	141 200
11	143 100
12	145 000
13	895 900

Tax amounts under CHF 25 are not levied. Above CHF 755 200 for a single person and CHF 895 800 for married couples and singles with children, all income is taxed at a flat rate of 11.5 per cent. Married couples are taxed jointly.

I.1. TURKEY

Personal income tax rates for 2018 (in Turkish Liras)	
Up to 14.800	15%
2.220 tax for 14.800, for up to 34.000	20%
6.060 tax for 34.000, for up to 80.000 (for wages: 6.060 tax for 34.000, for up to 120.000)	27%
18.480 tax for 80.000, for more (for wages: 29.280 tax for 120.000, for more)	35%

Personal income tax rates for 2017 (in Turkish Liras)	
Up to 13.000	15%
1.950 tax for 13.000, for up to 30.000	20%
5.350 tax for 30.000, for up to 70.000 (for wages: 5.350 tax for 30.000, for up to 110.000)	27%
16.150 tax for 70.000, for more (for wages: 26.950 tax for 110.000, for more)	35%

Personal income tax rates for 2015 (in Turkish Liras)	
Up to 12.000	15%
1.800 tax for 12.000, for up to 29.000	20%
5.200 tax for 29.000, for up to 66.000 (for wages: 5.200 tax for 29.000, for up to 106.000)	27%
15.190 tax for 66.000, for more (for wages: 25.990 tax for 106.000, for more)	35%

Personal income tax rates for 2014 (in Turkish Liras)	
Up to 11.000	15%
1.650 tax for 11.000, for up to 27.000	20%
4.850 tax for 27.000, for up to 60.000 (for wages: 4.850 tax for 27.000, for up to 97.000)	27%
13.760 tax for 60.000, for more (for wages: 23.750 tax for 97.000, for more)	35%

I.1. UNITED KINGDOM

Taxable income is defined as gross income for income tax purposes less allowances and reliefs available at the marginal rate.

In 2019-20, taxpayers are liable at the starting rate of 0 per cent on the first £5,000 of savings income unless their non-savings income exceeds the starting rate limit. Taxpayers without savings income in the

starting rate band are liable at the basic rate of 20 per cent on the first £37,500 of all income except for dividends where the rate is 7.5 per cent. The higher rate of tax on taxable income between £37,500 and £150,000 is 40 per cent except for dividend income where it is 32.5 per cent. The additional rate of tax on taxable incomes in excess of £150,000 is 45 per cent except for dividend income where it is 38.1 per cent.

From April 2018 there was a decrease in the width of the Dividend Allowance. This is the now the first £2,000 for all taxpayers and remains at the 0 per cent rate on dividend income which falls within the Dividend Allowance.

From April 2016 the basic rate on dividend income decreased from 10 per cent to 7.5 per cent. The higher rate remained at 32.5 per cent, and the additional rate increased from 37.5 per cent to 38.1 per cent. In April 2016 the 10 per cent tax credit on dividend income was removed.

From April 2016 there was a 0 per cent rate on dividend income which falls within the Dividend Allowance. This is the first £5,000 for all taxpayers.

From April 2016 there was a 0 per cent rate on saving income which falls within an individual's Personal Savings Allowance. For basic rate taxpayers this allowance is £1,000, for higher rate taxpayers it is £500, while those with additional rate income get a nil allowance. Note that dividend or saving income that falls within the Dividends Allowance or Personal Savings Allowance, although exempt from taxation, counts towards an individual's taxable income and therefore the marginal rate at which they are liable on all other taxable income.

From April 2015 the starting rate for saver income was reduced from 10% to 0% and the width of the band was increased to £5,000.

From April 2013 the additional rate of income tax on incomes in excess of £150 000 was reduced to 45 per cent except for dividend income where it was reduced to 37.5 per cent

From April 2010 the additional rate of income tax was introduced on incomes in excess of £150,000. The rate of tax on taxable incomes in excess of £150 000 was 50 per cent (up from 40 per cent) except for dividend income where it was 42.5 per cent (up from 32.5 per cent).

From April 2010 the Personal allowance was reduced for individuals with incomes after deductions in excess of £100,000 at a rate of £1 of allowance for every £2 on income. In 2010-11, the Personal Allowance was £6,475 and therefore was tapered to zero by £112,950.

From April 2008 the basic rate for non-savings income was reduced from 22 per cent to 20 per cent and the 10 per cent starting rate band was removed for non-savings income. There is now a 10 per cent starting rate for savings income only.

Previously taxpayers were liable at the starting rate of 10 per cent on the first £2,230 in 2007-08 of all taxable income. On the next £32,370 in 2007-08 they were liable at the basic rate of 22 per cent on all income except for dividends and other savings income where the rates were 10 per cent and 20 per cent respectively. The rate of tax on taxable income over £34,600 in 2007-08 was 40 per cent except for dividend income where it was 32.5 per cent.

Before Independent taxation was introduced in 1990, the tax system tended to treat married couples as one unit for income tax purposes and gave married men a higher personal allowance than single taxpayers. These are given in the table below. In addition, wives' earnings received an additional relief or allowance.

Year	Personal

	allowance for married men
1981-82	2,145
1982-83	2,445
1983-84	2,795
1984-85	3,155
1985-86	3,455
1986-87	3,655
1987-88	3,795
1988-89	4,095
1989-90	4,375

I.1. UNITED STATES

Beginning in 2001, a 10 per cent tax rate was added that applies to the first $6,000 of taxable income ($9,700 for a single in 2019). The taxable income threshold is adjusted for inflation[4].

[4] Selected tax parameters, such as tax rate brackets and the value of the standard deduction, are adjusted on an annual basis for changes in the price level. The commonly known as Tax Cuts and Jobs Act of 2017 changed the inflation index from the Consumer Price Index for All Urban Consumers (CPI-U) to the Chained CPI-U (C-CPI-U). The C-CPI-U differs from the CPI-U by allowing consumers to alter their consumption patterns in response to relative price changes. The C-CPI-U results in lower estimates of inflation than the CPI-U does.

PART I, TABLE 2
SUB-CENTRAL PERSONAL INCOME TAX RATES-NON-PROGRESSIVE SYSTEMS

I.2. BELGIUM

The Taxing Wages study assumes that the worker lives in the Region of Brussels-Capital. This not only has an impact on the applicable tax allowances but also on the selected regional and local PIT surtaxes.

Local PIT surtax

The starting point for the calculation of the municipal (and agglomeration) surcharges is the individual income tax ("impôt total", i.e. the sum of federal PIT and regional PIT, see below), before taking into account the surcharge resulting from insufficient prepayments, the foreign tax credit, federal and regional non wastable tax credits (among others for children and for low-income workers), advance payments and withholding taxes.

The rate of the local surtax is set by each municipality. While there is no upper limit, the rates generally vary from 0% to 10%. Until income year 2015, a complementary surcharge of 1% was levied in the Brussels-Capital Region in addition to the municipal surcharge. This 1% agglomeration surcharge was abolished from 2016 income onwards. As a result the weighted average local surtax of the 19 municipalities which form the Brussels-Capital Region dropped from 7.4% in 2015 to 6.4% in income year 2016. It further dropped to 6.3% in 2017.

Regional PIT, since sixth state reform

With the implementation of the sixth state reform, the Flemish Region, the Walloon Region and the Brussels-Capital Region have been delegated several important competences with regard to PIT. Until 2013, the Regions received their funds mostly from the federal government. As a result of the constitutional reform, as from 1 July 2014, the regional competences are:

- the possibility to levy surcharges on the federal PIT: the 'supplementary regional tax on the personal income tax'. The surtax may be proportionally or vary with income, but there are limitations to ensure that the tax remains progressive;
- to grant (on the result of the surcharges) tax discounts;
- to grant tax reductions, tax increases and tax credits; and
- to regulate exclusively some tax reductions.

Under the new tax model, the assumed federal income tax amount must first be calculated. The taxable base is reduced by the exempt income, tax credits for pensions, unemployment, sickness and other social benefits and the tax credit for income taxed abroad. Additionally, it is reduced by the tax due on passive income for which the Federal State remains exclusively competent.

The remaining PIT liability is than split between the federal government and the regions according to a predetermined ratio, temporarily set at 0.7401 /0.2599 for income years 2014 to 2016 and fixed at 0.75043 / 0.24957 since income year 2017. s.

Subsequently, the regions are allowed to levy a proportional surcharge on this reduced federal income tax. This surcharge may, within certain limits and given the matters for which the regions are competent, vary per tax bracket. The rate dropped from 35.117% (0.2599/(1-0.2599)) for income years 2014-2016 to 33.257% (0.24957/(1-0.24957)) since income year 2017.

Regional PIT, before sixth state reform

2010

Net earned income (NEI) in €	Flemish rebate in €
NEI < 5 500.00	0
5 500.00 ≤ NEI ≤ 17 250.00	125.00
17 250.00 ≤ NEI ≤ 18 500.00	125.00 – 0.10 (NEI – 17.250,00)
NEI > 18 500.00	0

2009

Net earned income (NEI) in €	Flemish rebate in €
NEI < 5 500.00	0
5 500.00 ≤ NEI ≤ 22 000.00	300.00
NEI > 22 000.00	250.00

2008

Net earned income (NEI) in €	Flemish rebate in €
NEI < 5 500.00	0
5 500.00 ≤ NEI ≤ 21 000.00	200.00
21 000.00 < NEI ≤ 23 000.00	200.00 - 0.10 (NEI – 21 000.00)
NEI > 23 000.00	0

2007

Net earned income (NEI) in €	Flemish rebate in €
NEI < 5 500.00	0
5 500.00 ≤ NEI ≤ 21 000.00	125.00
21 000.00 < NEI ≤ 22 250.00	125.00 - 0.10 (NEI – 21 000.00)
NEI > 22 250.00	0

I.2. CANADA

The representative sub-central government tax rate is for the Province of Ontario, where the largest city in Canada, Toronto is located.

	2019			2018		
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Province	Taxable income	Rate	Surtax	Taxable income	Rate	Surtax
Newfoundland	0 - 37 591 37 591 - 75 181 75 181 - 134 224 134 224 - 187 913 187 913 and over	8.70 14.50 15.80 17.30 18.30		0 - 36 926 36 926 - 73 852 73 852 - 131 850 131 850 - 184 590 184 590 and over	7.70 12.50 13.30 14.30 15.30	
Prince Edward Island	0 – 31 984 31 984 – 63 969 63 969 and over	9.80 13.80 16.70	10***	0 – 31 984 31 984 – 63 969 63 969 and over	9.80 13.80 16.70	10***
Nova Scotia	0 – 29 590 29 590 – 59 180 59 180 – 93 000 93 000 – 150 000 150 000 and over	8.79 14.95 16.67 17.50 21.00		0 – 29 590 29 590 – 59 180 59 180 – 93 000 93 000 – 150 000 150 000 and over	8.79 14.95 16.67 17.50 21.00	
New Brunswick	0 - 42 592 42 592 - 85 184 85 184 - 138 491 138 491 - 157 778 157 778 and over	9.68 14.82 16.52 17.84 20.30		0 - 41 675 41 675 - 83 351 83 351 - 135 510 135 510 - 154 382 154 382 and over	9.68 14.82 16.52 17.84 20.30	
Ontario	0 - 43 906 43 906 - 87 813 87 813 - 150 000 150 000 - 220 000 220 000 and over	5.05 9.15 11.16 12.16 13.16	20 – 56***	0 - 42 960 42 960 - 85 923 85 923 - 150 000 150 000 - 220 000 220 000 and over	5.05 9.15 11.16 12.16 13.16	20 – 56***
Manitoba	0 - 32 670 32 670 - 70 610 70 610 and over	10.80 12.75 17.40		0 - 31 843 31 843 - 68 821 68 821 and over	10.80 12.75 17.40	
Saskatchewan**	0 – 45 225 45 225 – 129 214 129 214 and over	10.50 12.50 14.50		0 – 45 225 45 225 – 129 214 129 214 and over	10.50 12.50 14.50	
Alberta	0 - 131 220 131 220 - 157 464 157 464 - 209 952 209 952 - 314 928 314 928 and over	10.00 12.00 13.00 14.00 15.00		0 - 128 145 128 145 - 153 773 153 773 - 205 031 205 031 - 307 547 307 547 and over	10.00 12.00 13.00 14.00 15.00	
British Columbia	0 - 40 707 40 707 - 81 416 81 416 - 93 476 93 476 - 113 506 113 506 - 153 900 153 900 and over	5.06 7.70 10.50 12.29 14.70 16.80		0 - 39 676 39 676 - 79 353 79 353 - 91 107 91 107 - 110 630 110 630 - 150 000 150 000 and over	5.06 7.70 10.50 12.29 14.70 16.80	
Quebec**	0 - 43 790 43 790 - 87 575 87 575 - 106 555 106 555 and over	15.00 20.00 24.00 25.75		0 - 43 055 43 055 - 86 105 86 105 - 104 765 104 765 and over	15.00 20.00 24.00 25.75	

	2017			2016		
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Province	Taxable income	Rate	Surtax	Taxable income	Rate	Surtax
Newfoundland	0 – 35 851 35 851 – 71 701	8.70 14.50		0 – 35 148 35 148 – 70 295	7.70 12.50	

	71 701 – 128 010 128 010 – 179 214 179 214 and over	15.80 17.30 18.30		70 295 – 125 500 125 500 – 175 700 175 700 and over	13.30 14.30 15.30	
Prince Edward Island	0 – 31 984 31 984 – 63 969 63 969 and over	9.80 13.80 16.70	10***	0 – 31 984 31 984 – 63 969 63 969 and over	9.80 13.80 16.70	10***
Nova Scotia	0 – 29 590 29 590 – 59 180 59 180 – 93 000 93 000 – 150 000 150 000 and over	8.79 14.95 16.67 17.50 21.00		0 – 29 590 29 590 – 59 180 59 180 – 93 000 93 000 – 150 000 150 000 and over	8.79 14.95 16.67 17.50 21.00	
New Brunswick	0 – 41 059 41 059 – 82 119 82 119 – 133 507 133 507 – 152 100 152 100 and over	9.68 14.82 16.52 17.84 20.30		0 – 40 492 40 492 – 80 985 80 985 – 131 664 131 664 – 150 000 150 000 and over	9.68 14.82 16.52 17.84 20.30	
Ontario	0 – 42 201 42 201 – 84 404 84 404 – 150 000 150 000 – 220 000 220 000 and over	5.05 9.15 11.16 12.16 13.16	20 – 56***	0 – 41 536 41 536 – 83 075 83 075 – 150 000 150 000 – 220 000 220 000 and over	5.05 9.15 11.16 12.16 13.16	20 – 56***
Manitoba	0 - 31 465 31 465 – 68 005 68 005 and over	10.80 12.75 17.40		0 - 31 000 31 000 – 67 000 67 000 and over	10.80 12.75 17.40	
Saskatchewan **	0 – 45 225 45 225 – 129 214 129 214 and over	10.75 12.75 14.75		0 – 44 601 44 601 – 127 430 127 430 and over	11.00 13.00 15.00	
Alberta	0 – 126 625 126 625 – 151 950 151 950 – 202 600 202 600 – 303 900 303 900 and over	10.00 12.00 13.00 14.00 15.00		0 – 125 000 125 000 – 150 000 150 000 – 200 000 200 000 – 300 000 300 000 and over	10.00 12.00 13.00 14.00 15.00	
British Columbia	0 – 38 898 38 898 – 77 797 77 797 – 89 320 89 320 – 108 460 108 460 and over	5.06 7.70 10.50 12.29 14.70		0 – 38 210 38 210 – 76 421 76 421 – 87 741 87 741 – 106 543 106 543 and over	5.06 7.70 10.50 12.29 14.70	
Quebec**	0 – 42 705 42 705 – 85 405 85 405 – 103 915 103 915 and over	16.00 20.00 24.00 25.75		0 – 42 390 42 390 – 84 780 84 780 – 103 150 103 150 and over	16.00 20.00 24.00 25.75	

	2015			2014		
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Province	Taxable income	Rate	Surtax	Taxable income	Rate	Surtax
Newfoundland	0 – 35 008 35 008 – 70 015 70 015 and over	7.70 12.50 13.30		0 – 34 254 34 254 – 68 508 68 508 and over	7.70 12.50 13.30	
Prince Edward Island	0 – 31 984 31 984 – 63 969 63 969 and over	9.80 13.80 16.70	10	0 – 31 984 31 984 – 63 969 63 969 and over	9.80 13.80 16.70	10
Nova Scotia	0 – 29 590 29 590 – 59 180 59180 – 93000 93 000 – 150 000 150 000 and over	8.79 14.95 16.67 17.50 21.00		0 – 29 590 29 590 – 59 180 59 180 – 93 000 93 000 – 150 000 150 000 and over	8.79 14.95 16.67 17.50 21.00	
New Brunswick	0 – 39 973 39 973 – 79 946 79 946 – 129 975	9.68 14.82 16.52		0 – 39 305 39 305 – 78 609 78 609 – 127 802	9.68 14.82 16.52	

	129 975 and over	17.84		127 802 and over	17.84	
Ontario	0 – 40 922 40 922 – 81 847 81 847 – 150 000 150 000 – 220 000 220 000 and over	5.05 9.15 11.16 12.16 13.16	20 – 56	0 – 40 120 40 120 – 80 242 80 242 – 150 000 150 000 – 220 000 220 000 and over	5.05 9.15 11.16 12.16 13.16	20 – 56
Manitoba	0 - 31 000 31 000 – 67 000 67 000 and over	10.80 12.75 17.40		0 – 31 000 31 000 – 67 000 67 000 and over	10.80 12.75 17.40	
Saskatchewan	0 – 44 028 44 028 – 125 795 125 795 and over	11.00 13.00 15.00		0 – 43 292 43 292 – 123 692 123 692 and over	11.00 13.00 15.00	
Alberta	All income	10.00		All income	10.00	
British Columbia	0 – 37 869 37 869 – 75 740 75 740 – 86 958 86 958 – 105 592 105 592 – 151 050 151 050 and over	5.06 7.70 10.50 12.29 14.70 16.80		0 – 37 606 37 606 – 75 213 75 213 – 86 354 86 354 – 104 858 104 858 – 150 000 150 000 and over	5.06 7.70 10.50 12.29 14.70 16.80	
Quebec**	0 – 41 935 41 935 – 83 865 83 865 – 102 040 102 040 and over	16.00 20.00 24.00 25.75		0 – 41 495 41 495 – 82 985 82 985 – 100 970 100 970 and over	16.00 20.00 24.00 25.75	

	2013			2012		
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Province	Taxable income	Rate	Surtax	Taxable income	Rate	Surtax
Newfoundland	0 – 33 748 33 748 – 67 496 67 496 and over	7.70 12.50 13.30		0 – 32 893 32 893 – 65 785 65 785 and over	7.70 12.50 13.30	
Prince Edward Island	0 – 31 984 31 984 – 63 969 63 969 – and over	9.80 13.80 16.70	10	0 – 31 984 31 984 – 63 969 63 969 – and over	9.80 13.80 16.70	10
Nova Scotia	0 – 29 590 29 590 – 59 180 59 180 – 93 000 93 000 – 150 000 150 000 and over	8.79 14.95 16.67 17.50 21.00		0 – 29 590 29 590 – 59 180 59 180 – 93 000 93 000 – 150 000 150 000 and over	8.79 14.95 16.67 17.50 21.00	
New Brunswick	0 – 38 954 38 954 – 77 908 77 908 – 126 662 126 662 and over	9.39 13.46 14.46 16.07		0 – 38 190 38 190 – 76 380 76 380 – 124 178 124 178 and over	9.10 12.10 12.40 14.30	
Ontario	0 – 39 723 39 723 – 79 448 79 448 – 509 000 509 000 and over	5.05 9.15 11.16 13.16	20 – 56	0 – 39 020 39 020 – 78 043 78 043 –500 000 500 000 and over	5.05 9.15 11.16 12.16	20 – 56
Manitoba	0 – 31 000 31 000 – 67 000 67 000 and over	10.80 12.75 17.40		0 – 31 000 31 000 – 67 000 67 000 and over	10.80 12.75 17.40	
Saskatchewan	0 – 42 906 42 906 – 122 589 122 589 and over	11.00 13.00 15.00		0 – 42 065 42 065 – 120 185 120 185 and over	11.00 13.00 15.00	
Alberta	All income	10.00		All income	10.00	
British Columbia	0 – 37 568 37 568 – 75 138 75 138 – 86 268 86 268 – 104 754	5.06 7.70 10.50 12.29		0 – 37 013 37 013 – 74 028 74 028 – 84 993 84 993 – 103 205	5.06 7.70 10.50 12.29	

	104 754 and over	14.70		103 205 and over	14.70	
Quebec**	0 – 41 095 41 095 – 82 190 82 190 – 100 000 100 000 and over	16.00 20.00 24.00 25.75		0 – 40 100 40 100 – 80 200 80 200 and over	16.00 20.00 24.00	

	2011			2010		
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Province	Taxable income	Rate	Surtax	Taxable income	Rate	Surtax
Newfoundland	0 – 31 904 31 904 – 63 807 63 807 and over	7.70 12.50 13.30		0 – 31 278 31 278 – 62 556 62 556 and over	7.70 12.65 14.40	
Prince Edward Island	0 – 31 984 31 984 – 63 969 63 969 – and over	9.80 13.80 16.70	10	0 – 31 984 31 984 – 63 969 63 969 – and over	9.80 13.80 16.70	10
Nova Scotia	0 – 29 590 29 590 – 59 180 59 180 – 93 000 93 000 – 150 000 150 000 and over	8.79 14.95 16.67 17.50 21.00		0 – 29 590 29 590 – 59 180 59 180 -93 000 93 000 – 150 000 150 000 and over	8.79 14.95 16.67 17.50 21.00	
New Brunswick	0 – 37 150 37 150 – 74 300 74 300 – 120 796 120 796 and over	9.10 12.10 12.40 14.30		0 – 36 421 36 421 – 72 843 72 844 – 118 427 118 427 and over	9.30 12.50 13.30 14.30	
Ontario	0 – 37 774 37 774 – 75 550 75 550 – and over	5.05 9.15 11.16	20 – 56	0 – 37 106 37 106 – 74 214 74 214 – and over	5.05 9.15 11.16	20 – 56
Manitoba	0 – 31 000 31 000 – 67 000 67 000 and over	10.80 12.75 17.40		0 – 31 000 32 000 – 67 000 67 000 and over	10.80 12.75 17.40	
Saskatchewan	0 – 40 919 40 919 – 116 911 116 911 and over	11.00 13.00 15.00		0 – 40 354 40 354 – 115 297 115 297 and over	11.00 13.00 15.00	
Alberta	All income	10.00		All income	10.00	
British Columbia	0 – 36 146 36 146 – 72 293 72 293 – 83 001 83 001 – 100 787 100 787 and over	5.06 7.70 10.50 12.29 14.70		0 – 35 859 35 859 – 71 719 71 719 – 82 342 82 342 – 99 987 99 987 and over	5.06 7.70 10.50 12.29 14.70	
Quebec**	0 – 39 060 39 060 – 78 120 78 120 and over	16.00 20.00 24.00		0 – 38 570 38 570 – 77 140 77 140 and over	16.00 20.00 24.00	

	2009			2008		
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Province	Taxable income	Rate	Surtax	Taxable income	Rate	Surtax
Newfoundland	0 – 31 061 31 061 – 62 121 62 121 and over	7.70 12.80 15.50		0 – 30 215 30 215 – 60 429 60 429 and over	8.20 13.30 16.00	
Prince Edward	0 – 31 984	9.80		0 – 31 984	9.80	

Island	31 984 – 63 969 63 969 – and over	13.80 16.70	10	31 984 – 63 969 63 969 – and over	13.80 16.70	10
Nova Scotia	0 – 29 590 29 590 – 59 180 59 180 -93 000 93 000 and over	8.79 14.95 16.67 17.50	10	0 – 29 590 29 590 – 59 180 59 180 -93 000 93 000 and over	8.79 14.95 16.67 17.50	10
New Brunswick	0 – 35 707 35 707 – 71 415 71 415 – 116 105 116 105 and over	9.65 14.50 16.00 17.00		0 – 34 836 34 836 – 69 673 69 673 – 113 273 113 273 and over	10.12 15.48 16.80 17.95	
Ontario	0 – 36 848 36 848 – 73 698 73 698 – and over	6.05 9.15 11.16	20 – 56	0 – 36 020 36 020 – 72 041 72 041 – and over	6.05 9.15 11.16	20 – 56
Manitoba	0 – 31 000 31 000 – 67 000 67 000 and over	10.80 12.75 17.40		0 – 30 544 30 544 – 66 000 66 000 and over	10.90 12.75 17.40	
Saskatchewan	0 – 40 113 40 113 – 114 610 114 610 and over	11.00 13.00 15.00		0 – 39 135 39 135 – 111 814 111 814 and over	11.00 13.00 15.00	
Alberta	All income	10.00		All income	10.00	
British Columbia	0 – 35 716 35 716 – 71 433 71 433 – 82 014 82 014 – 99 588 99 588 and over	5.06 7.70 10.50 12.29 14.70		0 – 35 016 35 016 – 70 033 70 033– 80 406 80 406 – 97 636 97 636 and over	5.24 7.98 10.50 12.29 14.70	
Quebec**	0 – 38 385 38 385 – 76 770 76 770 and over	16.00 20.00 24.00		0 – 37 500 37 500 – 75 000 75 000 and over	16.00 20.00 24.00	

	2007			2006		
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Province	Taxable income	Rate	Surtax	Taxable income	Rate	Surtax
Newfoundland	0 – 29 886 29 886 – 59 772 59 772 and over	9.64 14.98 17.26	4.5	0 – 29 590 29 590 – 59 180 59 180 and over	10.57 16.16 18.02	9
Prince Edward Island	0 – 31 369 31 369 – 62 739 62 739 and over	9.80 13.80 16.70	10	0 – 30 754 30 754 – 61 509 61 509 and over	9.80 13.80 16.70	10
Nova Scotia	0 – 29 590 29 590 – 59 180 59 180 -93 000 93 000 and over	8.79 14.95 16.67 17.50	10	0 – 29 590 29 590 – 59 180 59 180 -93 000 93 000 and over	8.79 14.95 16.67 17.50	10
New Brunswick	0 – 34 186 34 186 – 68 374 68 374 – 111 161 111 161 and over	10.12 15.48 16.80 17.95		0 – 33 450 33 450 – 66 902 66 902 – 108 768 108 768 and over	9.68 14.82 16.52 17.84	
Ontario	0 – 35 488 35 488 – 70 976 70 976 – and over	6.05 9.15 11.16	20 – 56	0 – 34 758 34 758 – 69 517 69 517 – and over	6.05 9.15 11.16	20 – 56
Manitoba	0 – 30 544 30 544 – 65 000 65 000 and over	10.90 13.00 17.40		0 – 30 544 30 544 – 65 000 65 000 and over	10.90 13.50 17.40	

Saskatchewan	0 – 38 405 38 405 – 109 729 109 729 and over	11.00 13.00 15.00		0 – 37 579 37 579 – 107 367 107 367and over	11.00 13.00 15.00	
Alberta	All income	10.00		All income	10.00	
British Columbia	0 – 34 397 34 397 – 68 794 68 794 – 78 984 78 984 – 95 909 95 909 and over	5.70 8.65 11.10 13.00 14.70		0 – 33 755 33 755 – 67 511 67 511 -77 511 77 511 – 94 121 94 121 and over	6.05 9.15 11.70 13.70 14.70	
Quebec**	0 – 29 290 29 290 – 58 595 58 595 and over	16.00 20.00 24.00		0 – 28 710 28 710 – 57 430 57 430 and over	16.00 20.00 24.00	
	2005			2004		
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Province	Taxable income	Rate	Surtax	Taxable income	Rate	Surtax
Newfoundland	0 – 29 590 29 590 – 59 180 59 180 and over	10.57 16.16 18.02	9	0 – 29 590 29 590 – 59 180 59 180 and over	10.57 16.16 18.02	9
Prince Edward Island	0 – 30 754 30 754 – 61 509 61 509 – and over	9.80 13.80 16.70	10	0 – 30 754 30 754 – 61 509 61 509 and over	9.80 13.80 16.70	10
Nova Scotia	0 – 29 590 29 590 – 59 180 59 180 -93 000 93 000 and over	8.79 14.95 16.67 17.50	10	0 – 29 590 29 590 – 59 180 59 180 -93 000 93 000 and over	8.79 14.95 16.67 17.50	10
New Brunswick	0 – 32 730 32 730– 65 462 65 462 – 106 427 106 427 and over	9.68 14.82 16.52 17.84		0 – 32 183 32 183 – 64 368 64 368 – 104 648 104 648 and over	9.68 14.82 16.52 17.84	
Ontario	0 – 34 010 34 010 – 68 020 68 020 – and over	6.05 9.15 11.16	20 – 56	0 – 33 375 33 375 - 66 752 66 752 – and over	6.05 9.15 11.16	20 – 56
Manitoba	0 – 30 544 30 544 – 65 000 65 000 and over	10.90 14.00 17.40		0 – 30 544 30 544 – 65 000 65 000 and over	10.90 14.00 17.40	
Saskatchewan	0 – 36 770 36 770 – 105 056 105 056 and over	11.00 13.00 15.00		0 – 36 155 36 155 – 103 300 103 300 and over	11.00 13.00 15.00	
Alberta	All income	10.00		All income	10.00	
British Columbia	0 – 33 061 33 061 – 66 123 66 123 – 75 917 75 917 – 92 185 92 185 and over	6.05 9.15 11.70 13.70 14.70		0 – 32 476 32 476 – 64 954 64 954 - 74 575 75 575 – 90 555 90 555 and over	6.05 9.15 11.70 13.70 14.70	
Quebec**	0 – 28 030 28 030 – 56 070 56 070 and over	16.00 20.00 24.00		0 – 27 635 27 635 – 55 280 55 280 and over	16.00 20.00 24.00	
	2003			2002		
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Province	Taxable income	Rate	Surtax	Taxable income	Rate	Surtax
Newfoundland	0 – 29 590 29 590 – 59 180 59 180 and over	10.57 16.16 18.02	9	0 – 29 590 29 590 – 59 180 59 180 and over	10.57 16.16 18.02	9
Prince Edward Island	0 – 30 754 30 754 – 61 509 61 509 – and over	9.80 13.80 16.70	10	0 – 30 754 30 754 – 61 509 61 509 – and over	9.80 13.80 16.70	10
Nova Scotia	0 – 29 590 29 590 – 59 180	9.77 14.95		0 – 29 590 29 590 – 59 180	9.77 14.95	

	59 180 and over	16.67	10	59 180 and over	16.67	10
New Brunswick	0 – 32 183 32 183 – 64 368 64 368 – 104 648 104 648 and over	9.68 14.82 16.52 17.84		0 – 31 677 31 677 – 63 354 63 354 - 103 000 103 000 and over	9.68 14.82 16.52 17.84	
Ontario	0 – 32 435 32 435 – 64 871 64 871 – and over	6.05 9.15 11.16	20 – 56	0 – 31 893 31 893 – 63 786 63 786 – and over	6.05 9.15 11.16	20 – 56
Manitoba	0 – 30 544 30 544 – 65 000 65 000 and over	10.90 14.90 17.40		0 – 30 544 30 544 – 65 000 65 000 and over	10.90 15.40 17.40	
Saskatchewan	0 – 35 000 35 000 – 100 000 100 000 and over	11.00 13.00 15.00		0 – 30 000 30 000 – 60 000 60 000 and over	11.25 13.25 15.50	
Alberta	13 525 and over	10.00		13 339 and over	10.00	
British Columbia	0 – 31 653 31 653 – 63 308 63 308 – 72 685 72 685 – 88 260 88 260 and over	6.05 9.15 11.70 13.70 14.70		0 – 31 124 31 124 – 62 249 62 249 - 71 470 71 470 – 86 785 86 785 and over	6.05 9.15 11.70 13.70 14.70	
Quebec**	0 – 27 095 27 095 – 54 195 54 195 and over	16.00 20.00 24.00		0 – 26 700 26 700 – 53 405 53 405 and over	16.00 20.00 24.00	
	2001			2000		
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Province	Taxable income	Rate	Surtax	Taxable income	Rate	Surtax
Newfoundland*	0 – 29 590 29 590 – 59 180 59 180 and over	10.57 16.16 18.02	9	0 –29,590 29,590 – 59 180 59 180 and over	10.54 16.12 17.98	16
Prince Edward Island	0 – 30 754 30 754 – 61 509 61 509 – and over	9.80 13.80 16.70	10	0 – 30 004 30 004 – 60 009 60 009 – and over	9.80 13.80 16.70	10
Nova Scotia	0 – 29 590 29 590 – 59 180 59 180 and over	9.77 14.95 16.67	10	0 – 29 590 29 590 – 59 180 59 180 and over	9.77 14.95 16.67	10
New Brunswick	0 – 30 754 30 754 – 61 509 61 509 – 100 000 100 000 and over	9.68 14.82 16.52 17.84		0 – 29 590 29 590 – 59 180 59 180 and over	9.94 15.21 16.96	8
Ontario	0 – 30 814 30 814 – 61 629 61 629 – and over	6.16 9.22 11.16	20 – 56	0 – 30 004 30 004 – 60 009 60 009 – and over	6.37 9.62 11.16	20 – 56
Manitoba	0 – 30 544 30 544 – 61 089 61 089 and over	10.90 16.20 17.40		0 – 29 590 29 590 – 59 180 59 180 and over	8.00 12.22 13.63	
Saskatchewan*	0 – 30 000 30 000 – 60 000 60 000 and over	11.50 13.50 16.00		0 – 30 000 30 000 – 60 000 60 000 and over	8.16 12.00 13.92	
Alberta*	12 900 and over	10.00		0 – 30 004 30 004 – 60 009 60 009 and up	7.48 11.00 12.76	
British Columbia	0 – 30 484 30 484 – 60 969 60 969 – 70 000 70 000 – 85 000 85 000 and over	7.30 10.50 13.70 15.70 16.70		0 – 30 004 30 004 – 60 009 60 009 and over	8.40 12.40 14.35	
Quebec**	0 – 26 000 26 000 – 52 000	17.00 21.25		0 – 26 000 26 000 – 52 000	19.00 22.50	

	52 000 and over	24.50		52 000 and over	25.00	

* These provinces had provincial tax rates as a per cent of Basic Federal Tax in 2000. Starting in 2000 most provinces, with the exception of Quebec, have adopted a new approach to calculating provincial Personal Income Taxes. The Federal Government had agreed to administrate provincial income tax as a percentage of Taxable Income rather than as a percentage of Basic Federal Tax. In addition, some provinces impose a provincial surtax.

** Quebec residents are eligible for an abatement of 16.5 per cent of federal personal income tax. The Saskatchewan 2017 Budget announced that the personal income tax rates would be reduced by 1/2% effective July 1, 2017, and by 1/2% effective July 1, 2019.The rates for 2017 have been pro-rated accordingly.

*** The 10% surtax in Prince Edward Island is applied to Basic Provincial Tax in excess of $12,500. The 20% surtax in Ontario is applied to Basic Provincial Tax in excess of $4,556 for 2017, with an additional 36% surtax applied to Basic Provincial Tax greater than $5,831.

Various provinces provide tax relief to low-income earners in the form of targeted tax reductions and some provinces levy surtaxes, which primarily affect high-income earners.

The rates in the columns 4 and 7 are expressed as a percentage of sub-central government tax rates.

I.2. DENMARK

The representative sub-central government tax rate is an average of municipal and regional rates. From 2007 the regions no longer collects taxes, and the representative sub-central government tax rate is then an average of municipal rates.

I.2. FINLAND

The representative sub-central government tax rate is a weighted average of municipal rates.

A standard deduction for work-related expenses equal to the amount of wage or salary, with a maximum amount of EUR 750 is granted.

An earned income tax allowance is granted municipal taxation. The allowance is calculated on the basis of taxpayer's income from work. The allowance amounts to 51 per cent of income between EUR 2 500 and EUR 7 230, and 28 per cent of the income exceeding EUR 7 230, until it reaches its maximum of EUR 3 570. The amount of the allowance is reduced by 4.5 per cent of the earned income minus work related expenses exceeding EUR 14 000.

A basic tax allowance is granted in municipal taxation on the basis of taxable income remaining after the other allowances have been subtracted. The maximum amount, EUR 3 305, is reduced by 18 per cent of the income exceeding EUR 3 305.

I.2. ITALY

These surcharges are due only by taxpayers who actually pay the Personal Income Tax (IRPEF).

Representative sub-central rate

The representative sub-central government tax rates are:

Year	Regional surcharge tax (Lazio)	Local surcharge tax (Rome)
1998	0.5%	
1999	0.5%	
2000	0.9%	---
2001	0.9%	---
2002	0.9%	0.2%

2003	0.9%	0.2%
2006	1.4%	0.2%
2007	1.4%	0.5%
2008	1.4%	0.5%
2009	1.4%	0.5%
2010	1.7%	0.5%
2011	1.73%	0.9%[1]
2012	1.73%	0.9%[1]
2013	1.73%	0.9%[1]
2014	1.73% for incomes up to 15 000 2.33% in the other cases	0.9%[2]
2015	1.73% for incomes up to 15 000 3.33% in the other cases	0.9%[3]
2016	1.73% for incomes up to 15 000 3.33% in the other cases	0.9%[3]
2017	levied with a 5 progressive rates schedule, from 1.73% to 3.33	0.9%[3]
2018	levied with a 5 progressive rates schedule, from 1.73% to 3.33	0.9%[3]
2019	levied with a 5 progressive rates schedule, from 1.73% to 3.33	0.9%[4]

Regional surcharge tax

This surcharge tax was introduced in 1997. The tax may be levied by each region on resident taxpayers' total taxable income at a discretionary rate included in a given range. As from the year 2000 this range was 0.9% - 1.4%. Law Decree 201/2011 (later converted in Law 214/211) increased the basic regional surcharge tax rate from 0.9% to 1.23% (the legislation was retroactive, thus applied also for 2011): since then, the new basic range is 1.23% - 1.73%.

For a group of Regions (see the Table below), the regional surcharge tax rate was further increased by 0.30% (starting from the biennium 2011/2012) due to regional budget deficit (bringing the maximum rate applied up to 2.03%).

In addition to this, the Spending Review Decree advanced from 2014 to 2013 the possibility to apply a further increase of 0.6% in the Regions with persistent health budget deficit.

Regional Surcharge Tax Rates

For 2011/2012 in Lazio the Regional surcharge tax rate was 1.73%, due to: the increase of the basic regional surcharge tax rate from 0.9% to 1.23% and the additional charge of 0.50% applied to balance the Regional health budget deficit. Taking into account the possibility introduced by the Spending Review Decree (see above) the PIT surcharge tax rate of 1.73% applied in Lazio was further increased up to 2.33% in 2014. . Regional Law n. 17/2014 augmented from 0.6% to 1.6% the additional charge applied to the tax rate of 1.73%; as a result, in 2015 and 2016 the regional surcharge tax rate was charged at 3.33%, with some exceptions for certain categories of taxpayers. Starting from 1st January 2017, the regional surcharge tax is applied in Lazio according to a progressive five-rate schedule, ranging from 1.73% to 3.33% (see the Table below).

[1] Total incomes formed by pension income up to € 8,000, land income up to € 185.92, plus any income from main residences are exempt. Ordinary tax rate applied in case of breach of any of the aforementioned thresholds

[2] Income up to € 10,000 is exempt

[3] Income up to € 12,000 is exempt

Regional Surcharge Tax Rates (as of 1st January 2019)

2019			
Region	Taxable income		Rate
Abruzzo	P.I.T. tax base		1.73%
Basilicata	0	55 000	1.23%
	55 000.01	75 000	1.73%
	More than 75 000 Note: the regional surcharge tax is still levied at 1.23% in case of: • Two or more dependent children if the taxpayer taxable income does not exceed 75 000 euros •		2.33%
Bolzano*	P.I.T. tax base Note: • All taxpayers can benefit from a deduction of 28,000 euros from the regional surcharge tax base. Taxpayers earning a taxable income up to 70,000, with dependent children, can benefit from a tax credit (not refundable) of € 252 for each child. The tax benefit described above (28,000 deduction) must not be considered in this case		1.23%
Calabria*	P.I.T. tax base		1.73%
Campania*	P.I.T. tax base		2.03%
Emilia Romagna	0	15 000	1.33%
	15 000.01	28 000	1.93%
	28 000.01	55 000	2.03%
	55 000.01	75 000	2.23%
	More than 75 000		2.33%
Friuli Venezia Giulia*	0	15 000	0.70%
	More than 15 000 Note: For each income class, a single tax rate is always applied on the total amount of income		1.23%
Lazio*	0	15 000	1.73%
	15 000.01	28 000	2.73%
	28 000.01	55 000	2.93%
	55 000.01	75 000	3.23%
	More than 75 000 Notes: The regional surcharge tax is still charged at 1.73% for: • Taxpayers earning no more than 35,000 euros; • Taxpayers earning no more than 50,000 euros with at least three dependent children .The limit of 50,000 euros is increased of 5,000 euros for each child other than the third; • Taxpayers earning no more than 50,000 euros,with at least one disabled child • Over-70's disabled taxpayers who belong to a household with a taxable income for the purpose of the regional PIT surcharge not exceeding 50,000 euros		3.33%
Liguria*	0	15 000	1.23%
	15 000.01	28 000	1.81%

	28 000.01	55 000	2.31%
	55 000.01	75 000	2.32%
	More than 75 000		2.33%
Lombardia	0	15 000	1.23%
	15 000.01	28 000	1.58%
	28 000.01	55 000	1.72%
	55 000.01	75 000	1.73%
	More than 75 000		1.74%
Marche*	0	15 000	1.23%
	15 000.01	28 000	1.53%
	28 000.01	55 000	1.70%
	55 000.01	75 000	1.72%
	More than 75 000		1.73%
Molise	0	15 000	1.73%
	15 000.01	28 000	1.93%
	28 000.01	55 000	2.13%
	55 000.01	75 000	2.23%
	More than 75 000		2.33%
Piemonte	0	15 000	1.62%
	15 000.01	28 000	2.13%
	28 000.01	55 000	2.75%
	55 000.01	75 000	3.32%
	More than 75 000 Note: Taxpayers with more than 3 dependent children can benefit from a reduction of the regional surcharge tax equal to € 20 for each child. This reduction is increased of € 375 for each disabled child		3.33%
Puglia*	0	15 000	1.33%
	15 000.01	28 000	1.43%
	28 000.01	55 000	1,71%
	55 000.01	75 000	1,72%
	More than 75 000 Note: Taxpayers with more than 3 dependent children can benefit from a reduction of the regional surcharge tax equal to € 20 for each child. This reduction is increased of € 375 for each disabled child		1,73%
Sardegna*	P.I.T. tax base		1.23%
Sicilia	P.I.T. tax base		1.23%
Toscana	0	15 000	1.42%
	15 000.01	28 000	1,43%
	28 000.01	55 000	1.68%

	55 000.01	75 000	1,72%
	More than 75 000		1.73
Trento*	P.I.T. tax base Note: Taxpayers earning no more than 20,000 euros can benefit from a deduction of 20,000 euros from the regional surcharge tax base		1.23%
Umbria	0	15 000	1.23%
	15 000.01	28 000	1.63%
	28 000.01	55 000	1.68%
	55 000.01	75 000	1.73%
	More than 75 000		1,83%
Valle d'Aosta*	P.I.T. tax base		1.23%
Veneto	P.I.T. tax base Note: disabled taxpayers with a taxable income not exceeding 45 000 euros can benefit from the application of a reduced rate at 0.9%. The same holds for taxpayers with a disabled family dependant, if the taxpayer's taxable income does not exceed 45000 euros.		1.23%

Local surcharge tax

This surcharge tax was introduced in 1999. The tax may be levied by each local government at an initial rate that cannot exceed 0.2%. If the tax is levied, the local government can increase the initial rate, on a yearly basis, up to a maximum of 0.5%.

For the city of Rome, the local surcharge tax is levied at an increased rate of 0.9% (higher than the maximum tax rate), due to municipal budget deficit. Exemption thresholds apply. Starting from 2015, the exemption threshold is set at 12,000 euros. Taxpayers earning more than 12,000 have to pay the local surcharge tax on the full amount of their income.

I.2. KOREA

A uniform sub-central government tax rate of 0.6%~4.2% (progressive rate) of taxable income for central government tax purposes is used as a representative rate. The local government can adjust the rate between a lower limit of 50% and an upper limit of 150% of basic tax rate (Enforcement is scheduled from 1 Jan 2018). However, in practice all use the basic tax rate

I.2. NORWAY

Although municipalities and regions are free to use reduced rates, in practice all use the maximum applicable rate - which is therefore also a representative rate.

Personal income (i.e. ordinary income) is taxed with a 22 per cent flat rate in most of the country. Ordinary income includes all income (e.g. from labour, capital and pensions) less allowances.

The revenue from the personal income tax on ordinary income is split between three levels of government: central, state and local. The split is decided upon by the Parliament as part of the National Budget. The state and local government tax rate is therefore the state and local government revenue share of tax on ordinary income. As mentioned, state and local governments may in principle reduce the local tax rate to a lower level, but in practice all use the maximum rates.

The personal income tax rate on ordinary income is the same as the corporate tax rate.

I.2. PORTUGAL

As from 1999, special reduced rates apply in the case of residents in the Azores Autonomous Region (where the national rates are multiplied by 0.80) and as from 2001 in the Madeira Autonomous Region. As from 2012 there is no reduction in rates in the Madeira Autonomous Region.

I.2. SWEDEN

The representative sub-central government tax rate is an average of municipal rates.

I.2. UNITED STATES

The representative sub-central state rate is a weighted average state personal income tax rate on wages. While most states impose scheduler rates, some do apply flat rates. Most states that impose personal income taxes allow personal allowances. The amount of those allowances varies. Seven states (and many localities) do not impose personal income tax while two states tax only dividends and interest income.[1]

For 2013 through 2019, the maximum sub-central rate applies to California where the largest city, Los Angeles, does not impose personal income tax. For 2009 through 2013, the maximum sub-central state rate applied to Hawaii with Oregon joining for most of that period Most U.S. cities and counties do not impose a local income tax though most local rates are low (1 percent to 3 percent). Larger cities are more likely to have local income taxes though counties, such in in Maryland, may impose a local income tax. In addition, in states such as Ohio, local income taxes may be used to finance schools.

The taxing wages sub-central rate is for Detroit, Michigan. For 2013 through 2019, Michigan imposes a flat rate 4.25 percent income tax with personal allowances. Residents of Detroit are subject to a 2.50 percent tax on personal income.

[1] Those two states are New Hampshire and Tennessee. The Hall income tax (on dividends and interest income) in Tennessee is currently being phased out. It will be fully repealed beginning January 1, 2021.

PART I, TABLE 3
SUB-CENTRAL PERSONAL INCOME TAX RATES-PROGRESSIVE SYSTEMS

I.3. CANADA

Rates administered in the largest city in Canada, Toronto, located in province of Ontario. The sub-central personal income taxes are levied at the provincial level.

I.3. SPAIN

The Comunidades Autónomas (Regional Governments) are liable to set up their own personal income tax schedule to tax the general income tax base. For 2019, those tax rate schedules vary from five to ten brackets and their marginal rates from 9.5 to 25.5%.

Up to 2009 the *Cuota autonómica* (Regional share of the tax) on the general tax base was determined by applying a progressive tax ladder with default values laid down by the Law regulating this tax, and fixed by Government. However, the *Comunidades Autónomas* (Regional Governments) were competent to modify these values under certain limitations. The complementary tax scale fixed by the Central Government and applied in default as explained, was removed in 2010, which leaves a State-level ladder and each *Comunidad Autónoma* determining their own tax scale, subject only to the progressivity requirement. From that moment on, by exercising their legislative competences, the *Comunidades Autónomas* have been approving their tax scales that, although identical to the State-level tax scale in the beginning, as time elapsed they became increasingly different. These differences have grown since 2015, coinciding with the entry into force of the reform of this tax, up to the point that in 2016,2017, 2018 and 2019 each *Comunidad Autónoma* applies a different tax scale, with currently only one matching the Central Government tax scale.

Therefore, instead of taking into account a tax rate determined by a *Comunidad Autónoma* equal to that applied by the Central Government, the criterion followed in 2017 is to consider that of the *Comunidad Autónoma* of Madrid (Madrid Region), which is thought as the most representative tax scale on different grounds, among which it is worth mentioning that this *Comunidad Autónoma* comprises the Spain capital city and its relative significance as regards this tax, both in terms of number of taxpayers, income level and income tax roughly amounting to one quarter of the total revenues. All these make of it a potential stable criterion over time.

Madrid Schedule for general tax base in 2017,2018 and 2019

Net tax base Up to €	Gross amount due €	Rest of tax base Up to €	Tax rate %
0,00	0,00	12.450,00	9,50%
12.450,00	1.120,50	5.257,20	11,20%
17.707,20	1.709,31	15.300,00	13,30%
33.007,20	3.744,21	20.400,00	17,90%

53.407,20	7.395,81	En adelante	21,00%

The savings tax base, which includes the majority of capital gains, for tax years 2015, 2016,2017,2018 and 2019 is subject to the following tax rates:

Schedule for savings

2015

Net tax base Up to €	Gross amount due €	Rest of tax base Up to €	Tax rate %
0.00 6,000.00 50,000.00	0.00 600.00 5,440.00	6,000.00 44,000.00 above	10 11 12

2016, 2017, 2018 and 2019

Net tax base Up to €	Gross amount due €	Rest of tax base Up to €	Tax rate %
0.00 6,000.00 50,000.00	0.00 570.00 5,190.00	6,000.00 44,000.00 above	9.5 10.5 11.5

I.3. SWITZERLAND

1) The sub-central (cantonal) personal income tax rates in Zürich (most populated city) and thresholds for single people without children for 2019 (unchanged from 2012), are:

Rate per cent	Ceiling (CHF)
0	6 700
2	11 400
3	16 100
4	23 700
5	33 000
6	43 700
7	56 100
8	73 000
9	105 500
10	137 700
11	188 700
12	254 900
13	over 254 900

2) The sub-central (cantonal) personal income tax rates in Zürich (most populated city) and thresholds for married couples and singles with children for 2019 (unchanged from 2012):

Rate per cent	Ceiling (CHF)
0	13 500
2	19 600
3	27 300
4	36 700

5	47 400
6	61 300
7	92 100
8	122 900
9	169 300
10	224 700
11	284 800
12	354 100
13	over 354 100

Married couples are taxed jointly.