

Țară	Impozit pe venit		Securitate socială		TVA
	Corporativ	Individual	Patron	Angajat	
Argentina	35%	9-35%	27%	17%	21%
Australia	30%	17-45%			10%GST
Austria	25%	21%-50%	21.83%	18.20%	20%
Barbados	25%	20/35%			17.50%
Belarus	18%	12%	34%	1%	20%
Belgium	33.99%	25-50%	40.58%	13.07%	21%
Brazil	34%	7.5-27.5%	37.30%	11%	17-25%
Bulgaria	10%	10%	18.50%	12.90%	20%
Canada	15%(federal)	15-29%(Federal)			5%(gst)
China	25%	3-45%	30%	11%	17%
Croatia	20%	12-40%	17.20%	20%	23%
Cyprus	10%	0-35%	8.50%	6.80%	18%
Czech Rep.	19%	22%	34%	11%	21%
Denmark	25%	38-65%	0	DKK 900	25%
Egypt	25%	10-25%			10%gst
Estonia	21%	21%	33%	2%	20%
Finland	24.50%	6.5-31.75%	19.47%	9.14%	24%
France	33.33%	5.5-41%	50%	20%	19.60%
Georgia	15%	20%			18%
Germany	30-33%(effective)	14-45%	19.70%	20.60%	19%
Gibraltar	10%	0-40%	Gip 32.97/week	Gip 25.16/Week	
Greece	26%	0-42%	28%	16%	23%
Hong kong	16.50%	2-17%	5%	5%	
Hungary	10/19%	16%	28.50%	18.50%	27%
India	30-40%	10-30%	12%	12%	12.50%
Indonesia	25%	5-30%	3.70%	2%	10%
Ireland	12.50%	20-41%	10.75%	4%	23%
Israel	25%	10-50%	6.50%	12%	18%
Italy	27.50%	23%-43%	30%	10%	21%
Japan	25.50%	5-50%	15.09%	14.30%	5%(consump)
Latvia	15%	24%	24.09%	11%	21%
Libya	20%	15%	11.25%	3.75%	
Lithuania	15%	15%/20%	32.60%	9%	21%
Luxemburg	21%	0-40%	14.69%	13.45%	15%
Malta	35%	15-35%	10%	10%	18%
Mexico	30%	0-30%	7%	2%	16%
Moldova	12%	7%/18%	26.50%	9.50%	20%
Monaco	30%	0%			19.60%
Morocco	30%	0-41.5%			20%
Montenegro	9%	9%/15%	9.80%	24%	19%
Netherlands	20-25%	0-52%			19%
New Zealand	28%	0-39%			15%gst
Norway	28%	28-49%	14.10%	7.80%	25%

Pakistan	35%	0-25%			17%
Panama	25%	15-25%	12%	9%	7%
Philippines	30%	5-32%	PHP 1,090	PHP 500	12%
Poland	19%	18%/32%	22.14%	13.70%	23%
Portugal	25%	14.5-48%	23.75%	11%	23%
Romania	16%	16%	28.45%	16.50%	24%
Russia	20%	13%	30%	0	18%
Saudi Arabia	20%	20%			--
Serbia	15%	10-20%	16.90%	16.90%	20%
Singapore	17%	3.5%-20%	16%	20%	7% (gst)
Slovakia	23%	19%	34.80%	13.40%	20%
Slovenia	17%	16%-50%	16.10%	22.10%	22%
South Africa	28%	0-40%			14%
Spain	30%	24.75-52%	23.60%	4.70%	18%
Sweden	22%	0-57%			25%
Switzerland	12.5-24%	0-11.5% (federal)	25.08%	20.73%	8%
Thailand	20%	5-37%	5%	5%	7%
Tunisia	30%	15-35%	16.57	9.18	18%
Turkey	20%	15-35%	27%	15%	18%
U.K.	23%	0-45%	13.80%	12%	20%
Ukraine	19%	15/17%	49.70%	3.60%	20%
U.S.A.	15-35%	0-39.6%	7.65%	5.65%	
Vietnam	25%	5-35%	21%	9%	10%
Zambia	35%	0-35%			16%

Sursa: www.worldwide-tax.com