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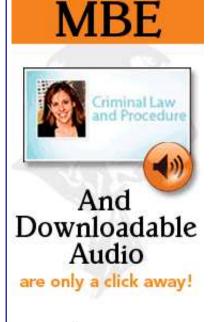
February 25, 2011

U.S. Effective Corporate Tax Rate Among Highest in World

Cato Institute, New Estimates of Effective
Corporate Tax Rates on Business Investment:

This bulletin presents estimates of effective corporate tax rates on new capital investment for 83 countries. "Effective" tax rates take into account statutory rates plus tax-base items that affect taxes paid on new investment, such as depreciation deductions, inventory allowances, and interest deductions. Our calculations also account for other taxes that affect investment, such as retail sales taxes on capital purchases and asset-based taxes.

We find that the U.S. effective corporate tax rate on new investment was 34.6% in 2010, which was the highest rate in the OECD and the fifth-highest rate among 83 countries. The average OECD rate was 18.6%, and the average rate for 83 countries was 17.7%.



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Graduate Tax Programs

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Table 1. Effective Corporate Tax R on New Investment, 2010

	on New Inve	New Investment, 2010	
United States	34.6%		
Argentina	43.1%	Thailand	
Chad	36.3%	Rwanda	
Brazil	35.1%	Netherlands	
Uzbekistan	34.9%	Luxembourg	
France	34.0%	China	
India	33.6%	Hungary	
Russia	31.9%	Uganda	
Japan	29.5%	Nigeria	
Korea	29.5%	Madagascar	
UK	27.9%	Israel	
Italy	26.9%	South Africa	
Australia	26.0%	Bangladesh	
Spain	25.4%	Poland	
Lesotho	25.3%	Morocco	
Austria	25.3%	Botswana	
Costa Rica	25.2%	Trinidad	
Norway	24.7%	Greece	
Pakistan	24.1%	Ghana	
Germany	23.8%	Czech Rep	
Peru	23.0%	Vietnam	
Bolivia	22.9%	Slovenia	
Tunisia	21.9%	Slovak Republic	
Portugal	20.8%	Ireland	
Iran	20.6%	Taiwan	
Fiji	20.6%	Ethiopia	
Indonesia	20.5%	Croatia	
Canada	20.5%	Iceland	
Kazakhstan	19.9%	Romania	
Tanzania	19.3%	Singapore	
Sierra Leon	19.0%	Mauritius	
Sweden	18.9%	Egypt	
Georgia	18.9%	Chile	
Denmark	18.5%	Turkey	
Finland	18.3%	Latvia	
Malaysia	18.0%	Bulgaria	
Jamaica	17.9%	Kenya	
Ecuador	17.9%	Hong Kong	
Jordan	17.6%	Ukraine	
Switzerland	17.6%	Belgium	
New Zealand	17.6%	Serbia	
Mexico	17.5%	Average of	
Zambia	17.2%	83 nations	

February 25, 2011 in Tax, Think Tank Reports | Permalink

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W&L Rankings of Tax Law Reviews

Tax Teaching

Course Materials

- · Graduate Tax Courses
- · J.D. Tax Courses

Audio Excerpts of Oral Arguments

- Davis
- INDOPCO
- Knetsch
- Schlude

Charts of Tax Cases

- Tax Stories
- · Business Tax Stories
- Other Tax Cases

Presidential Tax Returns

- Obama/Biden, McCain/Palin
- · Bush/Cheney, Clinton, Bush
- Reagan, Carter, Nixon, FDR

Tax Scholarship

Grant Opportunities

ATPI

SSRN Tax Papers

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Tax Canon

• Recommended Readings

Tax Colloquia

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- Boston College
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TaxProf Blog: U.S. Effective Corporate ...

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- NYU Law Tax Blog
- Progressive Christianity & the Law
- Start Making Sense (Dan Shaviro)
- Tick Marks (Dan Meyer)
- Understanding Tax (Ted Seto)

Other Tax Blogs

- 409A Dismay (Richard Meisner)
- Another 71 -- A CPA Exam Blog
- · AZ Estate Planning Blog
- Benefits Blog (Janell Gernier)
- Bill's Blog (Bill Low rance)
- BizTaxBuzz
- Boston Bar Ass'n T&E Blog
- California Tax Atty Blog (Mitchell Port)
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- Death & Taxes (Joel Schoenmeyer)
- Dirty, Sexy Taxes (Tax Vixens)
- Don't Mess With Taxes (Kay Bell)
- Estate of Confusion (Forbes)
- · Estate Planning Bits
- Everything Tax Law (Kreig Mitchell)
- Federal Tax Crimes (Jack Townsend)



- Frederick Focke Mischler
- From Wall Street to Main Street
- Future of the Federal Estate Tax
- Gina's Tax Blog (Gina Gw ozdz)
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- New Jersey Tax Practice Blog
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- Tax Resolution University
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- Taxalicious
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- UT & NV Estate Planning Blog
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- · Wills, Trusts & Estates Prof Blog

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- ACTEC
- Tannenw ald

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- Buffalo (Mugel)
- Florida

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- Americans for Tax Reform
- · American Tax Policy Institute
- Better Way USA Plan
- Burch Center for Tax Policy
- Cato Institute
- Ctr. for Econ. & Policy Research
- Ctr. for the Study of Taxation
- Ctr. on Budget & Policy Priorities
- Citizens for a Sound Economy
- Citizens for an Alt. Tax System
- · Citizens for Tax Justice
- Coalition for Tax Fairness
- Concord Coalition
- Deathtax
- · Economic Policy Institute
- · Fair Taxes for All
- Heritage Foundation
- Institute for Policy Innovation
- Institute on Taxation & Econ Policy
- Internet Fair Tax Coalition
- Mich. Office of Tax Policy
- Nat'l Bureau of Econ. Research
- Nat'l Center for Policy Analysis
- Nat'l Retail Sales Tax Alliance
- Nat'l Taxpayers Union
- Policy & Taxation Group
- Reform AMT
- Tax Executives Institute
- Tax Foundation
- Tax History Project
- Tax Policy Center

Federal Tax Law

Congress

- Internal Revenue Code
- Joint Committee on Tax'n
- Joint Economic Committee
- Senate Finance Committee
- House Ways & Means Com.
- Thomas—Legislative Info
- Congressional Budget Office
- GAO
- GPO Access

Executive Branch

- IRS
- Treasury Department
- Office of Tax Policy
- DOJ Tax Division
- Regulations
- Public Rulings
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- ... Actions on Decisions
- ... Appeals Settlement Guidelines
- ... Chief Counsel Bulletins
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- Internal Revenue Manual
- Tax Forms and Publications
- Statistics
- Bureau of Labor Statistics
- · Census Bureau Statistics
- FedStats
- GPO Access

Courts

- Tax Court
- GPO Access

State Tax Law

- State-Specific Sites
- Forms
- Agencies
- Organizations

Foreign Tax Law

- Treaties
- Country-Specific Sites
- European Union & VAT
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- Other Resources

Tax Publishers

- BNA
- CCH
- Int'l Tax Institute
- Kleinrock
- RIA (Thomson)
- Tax Analysts
- World Trade Executive

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- Findlaw
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