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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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- By School
- By State
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Table 1. Effective Corporate Tax Rate on 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

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Tax Rankings

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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
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Tax Scholarship

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- 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

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- Office of Tax Policy
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- Bureau of Labor Statistics
- Census Bureau Statistics
- FedStats
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Courts

- Tax Court
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State Tax Law

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Foreign Tax Law

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

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