

Corporate income tax rates 2010

Country	Central Government	Local Government	Local Tax deductible
Austria	25	3 ¹⁾	ja
Belgium ²⁾	33 ⁴⁾		
Denmark	25		
Finland	26		
France ²⁾	33.33		
Germany	15 ⁵⁾	5	ja
Greece	24 / 40 / 25		
Ireland ²⁾	12.5 ⁶⁾		
Italy	27.5	4.25	nein
Luxembourg ²⁾	21 ⁷⁾	3 / 5	nein
Netherlands ²⁾	25.5		
Norway	28		
Portugal ²⁾	25	0 - 10	
Spain ²⁾	30		
Sweden	26.3		
Switzerland	8.5 ⁸⁾	18.3 ⁹⁾	ja
United Kingdom ²⁾	30		
United States ²⁾	15-35	1.90 - 12 ¹⁰⁾	ja

¹⁾ Poll tax (Kommunalsteuer) substitutes the business tax on payroll.

²⁾ These countries apply lower tax rates to corporations with profits below a certain threshold or to small businesses.

³⁾ Higher rate for corporations with a turnover over EUR 7'630'000.

⁴⁾ Including a 3% austerity charge, that is 33.99%.

⁵⁾ Including a 5.5% solidarity surcharge, that is 26.38%.

⁶⁾ 25% for profits from "excepted trades", non-trading income and foreign income.

⁷⁾ Including a 4% solidarity charge, that is 21.84%.

⁸⁾ Contrary to what is practised in a majority of countries, the tax levied by central government is also to be deductible.

⁹⁾ Rates applying in Zurich, incl. the annual multiple of 229%.

¹⁰⁾ Every State has its own tax schedule.

Source: IBFD Tax Research Platform, <http://online.ibfd.org/kbase/>, state november 2010.