

Personal income tax (PIT) rates

Headline rates for WWTS territories

The headline PIT rate is generally the highest statutory PIT rate, inclusive of surtaxes but exclusive of local taxes.

This table provides an overview only. See the territory summaries for more detailed information.



Territory	Headline PIT rate (%)	Territory	Headline PIT rate (%)
Albania	23	Algeria	35
Angola	17 (see Angola's individual tax summary for rates for self-employed workers and individuals carrying out an industrial or commercial activity)	Argentina	35
Armenia	36	Australia	45
Austria	55	Azerbaijan	25
Bahrain	NA	Barbados	33.5
Belarus	13	Belgium	50 (plus communal taxes ranging between 0% and 9% of the Federal tax rate)
Bermuda	NA	Bolivia	13
Bosnia and Herzegovina	10	Botswana	25
Brazil	27.5	Bulgaria	10
Cabo Verde	27.5	Cambodia	20
Cameroon, Republic of	38.5	Canada	Federal top rate: 33%. Provincial/territorial top rates range from 11.5% to 21%.
Cayman Islands	NA	Chad	30
Chile	35.5	China, People's Republic of	45
Colombia	39	Congo, Democratic Republic of the	40
Congo, Republic of	40	Costa Rica	Self-employed: 25; Employed: 15
Croatia	36% increased for municipal tax (levied at the rates ranging from 0% to 18%, depending on taxpayer's place of residence).	Cyprus	35
Czech Republic	15	Denmark	23 (i.e. 15% + 8% local market tax)

Dominican Republic	25	Ecuador	35
Egypt	22.5	El Salvador	25 or 30
Equatorial Guinea	35	Estonia	20
Fiji	49 (i.e. 20% + 19% SRT + 10% ECAL)	Finland	Residents: Progressive tax rates up to 55% Non-residents: 35%
France	45, plus surtax and social surcharges	Gabon	35, plus 5% complementary tax on salaries
Georgia	20	Germany	45, plus surcharges
Ghana	Residents: 30; Non-residents: 25	Gibraltar	Lower of the Allowances Based system (39%) and Gross Income Based system (28%)
Greece	Marginal rate is 45, plus solidarity contribution	Greenland	10, plus municipal tax
Guatemala	7	Guernsey, Channel Islands	20
Guyana	40	Honduras	25
Hong Kong	15	Hungary	15
Iceland	31.8, plus municipal tax	India	35.88 (i.e. 30% + 15% surcharge + 4% health and education cess)
Indonesia	30	Iraq	15
Ireland	40	Isle of Man	20
Israel	50	Italy	43
Ivory Coast (Côte d'Ivoire)	See Ivory Coast's individual tax summary for salary tax, national contribution, and general income tax rates.	Jamaica	30
Japan	45, plus 2.1% surtax.	Jersey, Channel Islands	20
Jordan	30	Kazakhstan	10
Kenya	30	Korea, Republic of	42
Kosovo	10	Kuwait	NA
Kyrgyzstan	10	Lao PDR	24
Latvia	31.4	Lebanon	21 for business profits tax; 20 for employment tax (by way of withholding by the employer)
Libya	10, plus 3% Jihad Tax.	Liechtenstein	22.4
Lithuania	27 (see Lithuania's individual tax summary for rates for individual activity income and other non- employment-related income).	Luxembourg	42, plus 9% solidarity tax
Macau	12	Macedonia	Depending on the type of income, either progressive

tax rate at 10%/18% or flat tax rate of 15%. See the Taxes on personal income section.

Madagascar	20	Malawi	Residents: 30 (business income) and 35 (employment income); Non-residents: 15
Malaysia	Residents: 28; Non-residents: 28	Malta	35
Mauritius	15	Mexico	Residents: Graduated progressive rates up to 35%. Non-residents: Varies depending on type of income. For salaries, progressive rates up to 30%.
Moldova	12	Mongolia	Residents: 10; Non-residents: 20
Montenegro	11	Morocco	38
Mozambique	Residents: 32; Non-residents: 20.	Myanmar	25
Namibia, Republic of	37	Netherlands	51.75
New Zealand	33	Nicaragua	Residents: 30; Non-residents: 20
Nigeria	24	Norway	22
Oman	NA	Pakistan	Salaried individuals: 35; Individuals other than salaried: 35
Palestinian territories	15	Panama	25
Papua New Guinea	42	Paraguay	10
Peru	30	Philippines	35
Poland	32, plus 4% solidarity tax on income exceeding PLN 1 million	Portugal	Residents: 48% plus solidarity surtax of 2.5% on the amount of taxable income exceeding EUR 80,000 and 5% on the amount of taxable income exceeding EUR 250,000 Non-residents: 25%
Puerto Rico	33, plus 5% gradual adjustment tax	Qatar	NA
Romania	10	Russian Federation	Residents: 13; Non-residents: 30
Rwanda	30	Saint Lucia	30
Saudi Arabia	NA	Senegal	40
Serbia	20	Singapore	22
Slovak Republic	25	Slovenia	50
South Africa	45	Spain	Residents: 45 (*); Non-residents: 24 (**)

(*) This is the maximum progressive scale of withholdings rate (final taxation will vary depending

withholding rate (final taxation) will vary depending on the autonomous region where the taxpayer is resident. In some of them, the headline PIT rate reaches 48%).

(**) 19% for residents in other EU member states or EEA countries with which there is an effective exchange of tax information.

Sri Lanka	24	Swaziland	33
Sweden	Residents: 25, plus municipal tax; Non-residents: 25	Switzerland	Federal: 11.5; Cantonal and communal PIT rate varies per canton and is added to the federal PIT rate, resulting in an overall PIT rate between 22.5% and 45%.
Taiwan	Residents: 40; Non-residents: 18	Tajikistan	Residents: 13; Non-residents: 25
Tanzania	Residents: 30; Non-residents employment income only: 15; Non-residents total income: 30	Thailand	35
Timor-Leste	10	Trinidad and Tobago	25% on chargeable income up to TTD 1 million; any income in excess of TTD 1 million is taxed at 30%.
Tunisia	35	Turkey	35
Turkmenistan	10	Turks and Caicos Islands	NA
Uganda	40	Ukraine	18
United Arab Emirates	NA	United Kingdom	45
United States	37	Uruguay	Residents: 36; Non-residents: 12
Uzbekistan, Republic of	Residents: 12; Non-residents: 20	Venezuela	34
Vietnam	Resident: Progressive rates up to 35% for employment income; Non-resident: A flat tax rate of 20% for employment income; See Vietnam's individual tax summary for rates for non-employment income.	Zambia	37.5
Zimbabwe	46.35		

NA stands for Not Applicable (i.e. the territory does not have the indicated tax or requirement)

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