



**Irish Tax
Institute**

Leaders in Tax









Global Comparisons of Income Tax Effective Rates

Income levels









- **€18,000**
- **€35,783**
- **€75,000**
- **€150,000**

Data: As at October 2014









Employee at €18,000 salary

Country		Effective tax rate at €18,000	
1	 Germany	27.03%	€4,865
2	 Netherlands	20.30%	€3,654
3	 Spain	18.80%	€3,384
4	 Sweden	17.24%	€3,103
5	 United States	14.70%	€2,646
6	 United Kingdom	12.33%	€2,219
7	 Switzerland	6.45%	€1,161
8	 Ireland	3.92%	€705









Employee at €35,783 salary

Country		Effective tax rate average wage	
1	 Germany	36.43%	€13,035
2	 Netherlands	31.72%	€11,350
3	 Spain	26.06%	€9,325
4	 Sweden	22.74%	€8,137
5	 United Kingdom	22.10%	€7,908
6	 Ireland	20.50%	€7,334
7	 United States	19.12%	€6,842
8	 Switzerland	18.90%	€6,763

At €75,000 salary

	Country	Effective tax rate at €75,000	
1	 Germany	43.81%	€32,858
2	 Netherlands	40.11%	€30,083
3	 Sweden	38.63%	€28,973
4	 Ireland	36.51%	€27,384
5	 Spain	34.86%	€26,145
6	 United Kingdom	30.52%	€22,890
7	 Switzerland	29.17%	€21,878
8	 United States	26.31%	€19,733

At €150,000 salary

	Country	Effective tax rate at €150,000	
1	 Sweden	47.75%	€71,625
2	 Netherlands	47.21%	€70,815
3	 Ireland	44.26%	€66,384
4	 Germany	44.06%	€66,090
5	 Spain	41.26%	€61,890
6	 United Kingdom	39.45%	€59,175
7	 Switzerland	34.55%	€51,825
8	 United States	28.57%	€42,855