

***Fiscal Freedom** consists of income and corporate taxation and tax revenue as a percentage of GDP. For more information, please visit the Methodology Chapter at http://www.heritage.org/research/features/index/chapters/Chapter_5.cfm

Country	Income Tax Rate	Corporate Tax Rate	Total tax revenue	Score for Income Tax Rate	Score for Corporate Tax Rate	Score for Total tax revenue	Fiscal Freedom Score
Albania	20	20	21.7	92.0	92.0	90.6	91.5
Algeria	40	30	10.8	68.0	82.0	97.7	82.6
Angola	15	35	6.9	95.5	75.5	99.0	90.0
Argentina	35	35	14.2	75.5	75.5	96.0	82.3
Armenia	20	20	15.3	92.0	92.0	95.3	93.1
Australia	47	30	24.1	55.8	82.0	88.4	75.4
Austria	50	25	42.9	50.0	87.5	63.2	66.9
Azerbaijan	35	22	14.4	75.5	90.3	95.9	87.2
Bahamas	0	0	16	100.0	100.0	94.9	98.3
Bahrain	0	0	7.6	100.0	100.0	98.8	99.6
Bangladesh	25	30	7.9	87.5	82.0	98.8	89.4
Barbados	37.5	30	30.9	71.9	82.0	80.9	78.3
Belarus	30	24	18.6	82.0	88.5	93.1	87.9
Belgium	50	33	45.6	50.0	78.2	58.4	62.2
Belize	45	25	19.4	59.5	87.5	92.5	79.8
Benin	40	38	13.2	68.0	71.1	96.5	78.5
Bolivia	13	25	15	96.6	87.5	95.5	93.2
Bosnia & Herzegovina	10	30	22.4	98.0	82.0	90.0	90.0
Botswana	25	25	36.9	87.5	87.5	72.8	82.6
Brazil	27.5	25	18	84.9	87.5	93.5	88.6
Bulgaria	24	15	22.3	88.5	95.5	90.1	91.3
Burkina Faso	30	35	11.7	82.0	75.5	97.3	84.9
Burma	30	30	3.3	82.0	82.0	99.8	87.9
Burundi	35	35	23.3	75.5	75.5	89.1	80.0
Cambodia	20	20	8	92.0	92.0	98.7	94.2
Cameroon	38.5	38.5	9.3	70.4	70.4	98.3	79.7
Canada	22	29	33	90.3	83.2	78.2	83.9
Cape Verde	45	30	19.3	59.5	82.0	92.6	78.0
Central African Rep.	50	30	6.5	50.0	82.0	99.2	77.1
Chad	65	45	9.4	15.5	59.5	98.2	57.7
Chile	40	17	15.9	68.0	94.2	94.9	85.7
China	45	33	15.1	59.5	78.2	95.4	77.7
Colombia	35	35	13.8	75.5	75.5	96.2	82.4
Congo, Dem, Rep	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Congo, Republic of	50	38	8.7	50.0	71.1	98.5	73.2
Costa Rica	25	30	13.4	87.5	82.0	96.4	88.6
Croatia	45	20	24.2	59.5	92.0	88.3	79.9
Cuba	50	35		50.0	75.5		62.8
Cyprus	30	10	28.7	82.0	98.0	83.5	87.8
Czech Rep., The	32	24	37.6	79.5	88.5	71.7	79.9
Denmark	59	28	49.6	30.4	84.3	50.8	55.2
Djibouti	30	25	20.6	82.0	87.5	91.5	87.0
Dominican Rep., The	30	30	15.1	82.0	82.0	95.4	86.5
Ecuador	25	25	29.8	87.5	87.5	82.2	85.7
Egypt	20	20	12.8	92.0	92.0	96.7	93.6
El Salvador	25	25	11	87.5	87.5	97.6	90.9
Equatorial Guinea	35	35	15.4	75.5	75.5	95.3	82.1
Estonia	23	0	31.9	89.4	100.0	79.6	89.7
Ethiopia	35	30	12.5	75.5	82.0	96.9	84.8
Fiji	31	31	11.5	80.8	80.8	97.4	86.3
Finland	32.5	26	44.3	78.9	86.5	60.8	75.4
France	48.1	33.8	43.7	53.7	77.2	61.8	64.2
Gabon	50	35	11.9	50.0	75.5	97.2	74.2

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Gambia, The	35	35	18.6	75.5	75.5	93.1	81.4
Georgia	12	20	18.2	97.1	92.0	93.4	94.2
Germany	44.3	26.4	34.6	60.8	86.1	76.1	74.3
Ghana	25	25	22.3	87.5	87.5	90.1	88.4
Greece	40	29	37.3	68.0	83.2	72.2	74.5
Guatemala	31	31	10.1	80.8	80.8	98.0	86.5
Guinea	35	35	7.9	75.5	75.5	98.8	83.3
Guinea Bissau	20	35	9.1	92.0	75.5	98.3	88.6
Guyana	33.3	35	29.9	77.8	75.5	82.1	78.5
Haiti	30	35	8.9	82.0	75.5	98.4	85.3
Honduras	25	30	17.3	87.5	82.0	94.0	87.8
Hong Kong	16	17.5	11.7	94.9	93.9	97.3	95.3
Hungary	38	16	37.7	71.1	94.9	71.6	79.2
Iceland	23.8	18	41.9	88.7	93.5	64.9	82.4
India	33.0	33	10.2	78.2	78.2	97.9	84.8
Indonesia	35	30	11.2	75.5	82.0	97.5	85.0
Iran	35	25	20.9	75.5	87.5	91.3	84.8
Iraq	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Ireland	42	12.5	30.2	64.7	96.9	81.8	81.1
Israel	49	31	28.9	52.0	80.8	83.3	72.0
Italy	43	33	42.2	63.0	78.2	64.4	68.5
Ivory Coast	60	35	15.2	28.0	75.5	95.4	66.3
Jamaica	25	33.3	27.5	87.5	77.8	84.9	83.4
Japan	37	30	25.3	72.6	82.0	87.2	80.6
Jordan	25	25	20.8	87.5	87.5	91.3	88.8
Kazakhstan	20	30	23.6	92.0	82.0	88.9	87.6
Kenya	30	30	17.7	82.0	82.0	93.7	85.9
Democratic Republic of (North Korea)	n/a	n/a	n/a	0.0	0.0	0.0	0.0
South Korea, Republic of	38.5	27.5	24.6	70.4	84.9	87.9	81.0
Kuwait	0	0	1.6	100.0	100.0	99.9	99.9
Kyrgyz Rep., The	10	10	23.1	98.0	98.0	89.3	95.1
Laos	40	35	9.6	68.0	75.5	98.2	80.6
Latvia	25	15	27.5	87.5	95.5	84.9	89.3
Lebanon	10	15	16.9	98.0	95.5	94.3	95.9
Lesotho	35	25	35	75.5	87.5	75.5	79.5
Libya	15	40	2.4	95.5	68.0	99.9	87.8
Lithuania	27	15	19.8	85.4	95.5	92.2	91.0
Luxembourg	38.95	22.90	40.6	69.7	89.5	67.0	75.4
Macedonia	18	15	30.8	93.5	95.5	81.0	90.0
Madagascar	30	30	10.9	82.0	82.0	97.6	87.2
Malawi	40	30	20.1	68.0	82.0	91.9	80.6
Malaysia	28	28	16	84.3	84.3	94.9	87.8
Mali	40	35	15.7	68.0	75.5	95.1	79.5
Malta	35	35	38	75.5	75.5	71.1	74.0
Mauritania	40	25	14.9	68.0	87.5	95.6	83.7
Mauritius	30	25	18.7	82.0	87.5	93.0	87.5
Mexico	29	29	10.1	83.2	83.2	98.0	88.1
Moldova	18	15	29.8	93.5	95.5	82.2	90.4
Mongolia	30	30	32.3	82.0	82.0	79.1	81.0
Morocco	44	35	22.7	61.3	75.5	89.7	75.5
Mozambique	32	32	11.4	79.5	79.5	97.4	85.5
Namibia	35	35	27.7	75.5	75.5	84.7	78.6
Nepal	25	25	9.7	87.5	87.5	98.1	91.0
Netherlands	52	29.6	39.3	45.9	82.5	69.1	65.8
New Zealand	39	33	35.4	69.6	78.2	74.9	74.2
Nicaragua	30	30	15.5	82.0	82.0	95.2	86.4

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Niger	45	35	11.4	59.5	75.5	97.4	77.5
Nigeria	25	30	7.2	87.5	82.0	99.0	89.5
Norway	47.8	28	44.9	54.3	84.3	59.7	66.1
Oman	0	12	1.9	100.0	97.1	99.9	99.0
Pakistan	35	37	10.1	75.5	72.6	98.0	82.0
Panama	27	30	8.5	85.4	82.0	98.6	88.7
Papua New Guinea	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Paraguay	10	10	11.2	98.0	98.0	97.5	97.8
Peru	30	30	13.3	82.0	82.0	96.5	86.8
Philippines, The	32	35	12.4	79.5	75.5	96.9	84.0
Poland	40	19	34.3	68.0	92.8	76.5	79.1
Portugal	42	27.5	23.2	64.7	84.9	89.2	79.6
Qatar	0	0	3.6	100.0	100.0	99.7	99.9
Romania	16	16	27.1	94.9	94.9	85.3	91.7
Russia	13	24	36.1	96.6	88.5	73.9	86.3
Rwanda	35	35	12.8	75.5	75.5	96.7	82.6
Samoa	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Saudi Arabia	0	0	7.7	100.0	100.0	98.8	99.6
Senegal	50	33	18.1	50.0	78.2	93.4	73.9
Serbia and Montenegro	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Sierra Leone	35	35	15.7	75.5	75.5	95.1	82.0
Singapore	22	20	13	90.3	92.0	96.6	93.0
Slovak Rep., The	19	19	18	92.8	92.8	93.5	93.0
Slovenia	50	25	37.6	50.0	87.5	71.7	69.7
Somalia	n/a	n/a	n/a	n/a	n/a	n/a	n/a
South Africa	40	29	24.3	68.0	83.2	88.2	79.8
Spain	45	35	35.1	59.5	75.5	75.4	70.1
Sri Lanka	30	32.5	13.9	82.0	78.9	96.1	85.7
Sudan	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Suriname	38	36	28.5	71.1	74.1	83.8	76.3
Swaziland	33	30	28	78.2	82.0	84.3	81.5
Sweden	60	28	50.7	28.0	84.3	48.6	53.6
Switzerland	41.5	25	29.4	65.6	87.5	82.7	78.6
Syria	20	35	11.6	92.0	75.5	97.3	88.3
Taiwan	40	25	8.5	68.0	87.5	98.6	84.7
Tajikistan	13	25	15.2	96.6	87.5	95.4	93.2
Tanzania	30	30	11.7	82.0	82.0	97.3	87.1
Thailand	37	30	15.9	72.6	82.0	94.9	83.2
Togo	55	37	11.7	39.5	72.6	97.3	69.8
Trinidad & Tobago	25	25	23.4	87.5	87.5	89.0	88.0
Tunisia	35	35	20.7	75.5	75.5	91.4	80.8
Turkey	35	30	31.1	75.5	82.0	80.7	79.4
Turkmenistan	10	20	18.3	98.0	92.0	93.3	94.4
Uganda	30	30	11.7	82.0	82.0	97.3	87.1
Ukraine	13	25	29.1	96.6	87.5	83.1	89.1
United Arab Emirates	0	0	1.7	100.0	100.0	99.9	99.9
United Kingdom	40	30	36.1	68.0	82.0	73.9	74.6
United States	35	35	25.4	75.5	75.5	87.1	79.4
Uruguay	0	30	21.9	100.0	82.0	90.4	90.8
Uzbekistan	29	12	22.7	83.2	97.1	89.7	90.0
Venezuela	34	34	11.5	76.9	76.9	97.4	83.7
Vietnam	40	28	13.6	68.0	84.3	96.3	82.9
Yemen	20	35	7.1	92.0	75.5	99.0	88.8
Zambia	37.5	35	17.6	71.9	75.5	93.8	80.4
Zimbabwe	40	30	24	68.0	82.0	88.5	79.5