

Comparing U.S. State Corporate Taxes to the OECD

OECD Overall Rank	Country/State	Federal Rate 2009	Top State/Provincial Corporate Tax Rate	Combined Federal and State Rate (Adjusted) ^(a)
	Pennsylvania	35	9.99	41.5
	Minnesota	35	9.8	41.4
	Massachusetts	35	9.5	41.2
	Alaska	35	9.4	41.1
	New Jersey	35	9.36	41.1
	Rhode Island	35	9	40.9
	Maine	35	8.93	40.8
	California	35	8.84	40.7
	West Virginia	35	8.75	40.7
	Delaware	35	8.7	40.7
	Indiana	35	8.5	40.5
	New Hampshire	35	8.5	40.5
	Vermont	35	8.5	40.5
	Maryland	35	8.25	40.4
	Oregon	35	7.9	40.1
	Wisconsin	35	7.9	40.1
	Nebraska	35	7.81	40.1
	Idaho	35	7.6	39.9
	New Mexico	35	7.6	39.9
	Connecticut	35	7.5	39.9
	Illinois	35	7.3	39.7
	New York	35	7.1	39.6
	Kansas	35	7.05	39.6
1	Japan	30	11.56	39.54
	Arizona	35	6.968	39.5
	North Carolina	35	6.9	39.5
	Montana	35	6.75	39.4
	Alabama	35	6.5	39.2
	Arkansas	35	6.5	39.2
	North Dakota	35	6.5	39.2
	Tennessee	35	6.5	39.2
	*Washington	35	6.4	39.2
	Hawaii	35	6.4	39.2
2	United States	35	6.3	39.1
	Missouri	35	6.25	39.1
	Michigan	35	6.04	38.9
	Georgia	35	6	38.9
	Kentucky	35	6	38.9
	Oklahoma	35	6	38.9
	Virginia	35	6	38.9
	Iowa	35	12	38.6
	Florida	35	5.5	38.6
	Ohio	35	5.1	38.3
	Mississippi	35	5	38.3
	South Carolina	35	5	38.3
	Utah	35	5	38.3
	Colorado	35	4.63	38.0
	Louisiana	35	8	37.4

OECD Overall Rank	Country/State	Federal Rate 2009	Top State/Provincial Corporate Tax Rate	Combined Federal and State Rate (Adjusted)^(a)
	*Texas	35	1	35.7
	Nevada	35	0	35.0
	South Dakota	35	0	35.0
	Wyoming	35	0	35.0
3	France	34.43		34.4
4	Belgium	33.99		33.99
5	Canada	19	12.3	31.32
6	Germany	15.83	14.4	30.18
7	New Zealand	30		30
8	Spain	30		30
9	Australia	30		30
10	Luxembourg	21.84	6.75	28.59
11	United Kingdom	28		28
12	Mexico	28		28
13	Norway	28		28
14	Italy	27.5		27.5
15	Portugal	25	1.5	26.5
16	Sweden	26.3		26.3
17	Finland	26		26
18	Netherlands	25.5		25.5
19	Austria	25		25
20	Denmark	25		25
21	Greece	25		25
22	Korea	22	2.5	24.2
23	Switzerland	8.50	14.47	21.17
24	Czech Republic	20		20
25	Hungary	20		20
26	Turkey	20		20
27	Poland	19		19
28	Slovak Republic	19		19
29	Iceland	15		15
30	Ireland	12.5		12.5

Source: <http://www.oecd.org/dataoecd/26/56/33717459.xls>, CCH, Tax Foundation

* For the purposes of comperability, Washington's B&O gross receipts tax has been converted into an effective CIT rate and Texas' 1% Margins tax rate has been included as if it were a traditional CIT.

a. Combined rate adjusted for federal deduction of state tax