

Comparing U.S. State Corporate Taxes to the OECD (2011)

OECD Overall Rank	Country/State	Federal Rate 2010	Top State/Provincial Corporate Tax Rate	Combined Federal and State Rate (Adjusted) ¹
	Iowa	35	12	41.6
	Pennsylvania	35	9.99	41.5
	Minnesota	35	9.8	41.4
	Illinois	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
	Delaware	35	8.7	40.7
	West Virginia	35	8.7	40.7
	Indiana	35	8.5	40.5
	New Hampshire	35	8.5	40.5
	Vermont	35	8.5	40.5
	Massachusetts	35	8.25	40.4
	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
	New York	35	7.1	39.6
	Kansas	35	7	39.6
1 (2)	Japan (2010 Rates)	30	11.51	39.54
	Arizona	35	6.97	39.5
	North Carolina	35	6.9	39.5
	Montana	35	6.75	39.4
2 (1)	United States	35	6.56	39.3
	Alabama	35	6.5	39.2
	Arkansas	35	6.5	39.2
	Tennessee	35	6.5	39.2
	Hawaii	35	6.4	39.2
	North Dakota	35	6.4	39.2
	Missouri	35	6.25	39.1
	Georgia	35	6	38.9
	Kentucky	35	6	38.9
	Oklahoma	35	6	38.9
	Virginia	35	6	38.9
	Florida	35	5.5	38.6
	Louisiana	35	8	38.5
	Mississippi	35	5	38.3
	South Carolina	35	5	38.3
	Utah	35	5	38.3
	*Michigan	35	4.95	38.2
	Colorado	35	4.63	38.0
	*Texas	35	0	35.0
	*Washington	35	0	35.0
	*Ohio	35	0	35.0
	Nevada	35	0	35.0
	South Dakota	35	0	35.0
	Wyoming	35	0	35.0

OECD Overall Rank	Country/State	Federal Rate 2010	Top State/Provincial Corporate Tax Rate	Combined Federal and State Rate (Adjusted) ¹
2	Japan (2011 Rates)	30	11.51	34.54
3	France	34.43		34.4
4	Belgium	33.99		33.99
5	Germany	15.83	14.4	30.18
6	New Zealand	30		30
7	Spain	30		30
8	Australia	30		30
9	Mexico	30		30
10	Luxembourg	21.84	6.75	28.59
11	Canada	16.5	11.5	28
12	United Kingdom	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	Korea	22	2.2	24.2
22	Greece	24		24
23	Switzerland	8.50	14.47	21.17
24	Turkey	20		20
25	Czech Republic	19		19
26	Hungary	19		19
27	Poland	19		19
28	Slovak Republic	19		19
29	Chile	17		17
30	Iceland	15		15
31	Ireland	12.5		12.5

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

* Ohio, Texas, and Washington state have gross receipts-style business taxes, not traditional corporate income taxes. Michigan's gross receipts tax is not included

1. Combined rate adjusted for federal deduction of state tax. Iowa and Louisiana are also adjusted for federal deductibility

Tax Foundation
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