

Paying Taxes 2014: The global picture
A comparison of tax systems in 189 economies worldwide

Paying Taxes 2014



www.pwc.com/payingtaxes

The data tables

Table 1: Overall *Paying Taxes* ranking

Table 2: Tax payments

Table 3: Time to comply

Table 4: Total Tax Rate

Table 1: Overall Paying Taxes ranking

Table 1: Rankings

| Economy | Overall Rank |
|--------------------------|--------------|
| Afghanistan | 98 |
| Albania | 146 |
| Algeria | 174 |
| Angola | 155 |
| Antigua and Barbuda | 151 |
| Argentina | 153 |
| Armenia | 103 |
| Australia | 44 |
| Austria | 79 |
| Azerbaijan | 77 |
| Bahamas, The | 45 |
| Bahrain | 7 |
| Bangladesh | 100 |
| Barbados | 112 |
| Belarus | 133 |
| Belgium | 76 |
| Belize | 48 |
| Benin | 179 |
| Bhutan | 104 |
| Bolivia | 185 |
| Bosnia and Herzegovina | 135 |
| Botswana | 47 |
| Brazil | 159 |
| Brunei Darussalam | 20 |
| Bulgaria | 81 |
| Burkina Faso | 160 |
| Burundi | 143 |
| Cambodia | 65 |
| Cameroon | 180 |
| Canada | 8 |
| Cape Verde | 80 |
| Central African Republic | 188 |
| Chad | 189 |
| Chile | 38 |
| China | 120 |
| Colombia | 104 |
| Comoros | 123 |
| Congo, Dem. Rep. | 176 |
| Congo, Rep. | 183 |
| Costa Rica | 136 |
| Côte d'Ivoire | 173 |
| Croatia | 34 |
| Cyprus | 33 |
| Czech Republic | 122 |
| Denmark | 12 |
| Djibouti | 66 |
| Dominica | 75 |
| Dominican Republic | 106 |
| Ecuador | 91 |
| Egypt, Arab Rep. | 148 |
| El Salvador | 165 |
| Equatorial Guinea | 177 |
| Eritrea | 150 |
| Estonia | 32 |

Table 1: Rankings

| Economy | Overall Rank |
|----------------------|--------------|
| Ethiopia | 109 |
| Fiji | 88 |
| Finland | 21 |
| France | 52 |
| Gabon | 152 |
| Gambia, The | 184 |
| Georgia | 29 |
| Germany | 89 |
| Ghana | 68 |
| Greece | 53 |
| Grenada | 90 |
| Guatemala | 85 |
| Guinea | 186 |
| Guinea-Bissau | 153 |
| Guyana | 110 |
| Haiti | 132 |
| Honduras | 144 |
| Hong Kong SAR, China | 4 |
| Hungary | 124 |
| Iceland | 37 |
| India | 158 |
| Indonesia | 137 |
| Iran, Islamic Rep. | 139 |
| Iraq | 63 |
| Ireland | 6 |
| Israel | 93 |
| Italy | 138 |
| Jamaica | 168 |
| Japan | 140 |
| Jordan | 35 |
| Kazakhstan | 18 |
| Kenya | 166 |
| Kiribati | 10 |
| Korea, Rep. | 25 |
| Kosovo | 43 |
| Kuwait | 11 |
| Kyrgyz Republic | 127 |
| Lao PDR | 119 |
| Latvia | 49 |
| Lebanon | 39 |
| Lesotho | 101 |
| Liberia | 42 |
| Libya | 116 |
| Lithuania | 56 |
| Luxembourg | 15 |
| Macedonia, FYR | 26 |
| Madagascar | 61 |
| Malawi | 81 |
| Malaysia | 36 |
| Maldives | 115 |
| Mali | 157 |
| Malta | 27 |
| Marshall Islands | 96 |
| Mauritania | 181 |

Table 1: Rankings

| Economy | Overall Rank |
|--------------------------------|---------------------|
| Mauritius | 13 |
| Mexico | 118 |
| Micronesia, Fed. Sts. | 94 |
| Moldova | 95 |
| Mongolia | 74 |
| Montenegro | 86 |
| Morocco | 78 |
| Mozambique | 129 |
| Myanmar | 107 |
| Namibia | 114 |
| Nepal | 126 |
| Netherlands | 28 |
| New Zealand | 23 |
| Nicaragua | 163 |
| Niger | 162 |
| Nigeria | 170 |
| Norway | 17 |
| Oman | 9 |
| Pakistan | 166 |
| Palau | 84 |
| Panama | 175 |
| Papua New Guinea | 116 |
| Paraguay | 125 |
| Peru | 73 |
| Philippines | 131 |
| Poland | 113 |
| Portugal | 81 |
| Puerto Rico | 110 |
| Qatar | 2 |
| Romania | 134 |
| Russian Federation | 56 |
| Rwanda | 22 |
| Samoa | 86 |
| San Marino | 40 |
| São Tomé and Príncipe | 156 |
| Saudi Arabia | 3 |
| Senegal | 182 |
| Serbia | 161 |
| Seychelles | 19 |
| Sierra Leone | 128 |
| Singapore | 5 |
| Slovak Republic | 102 |
| Slovenia | 54 |
| Solomon Islands | 30 |
| South Africa | 24 |
| South Sudan | 92 |
| Spain | 67 |
| Sri Lanka | 171 |
| St. Kitts and Nevis | 145 |
| St. Lucia | 45 |
| St. Vincent and the Grenadines | 72 |
| Sudan | 108 |
| Suriname | 50 |
| Swaziland | 59 |

| Economy | Overall Rank |
|----------------------|---------------------|
| Sweden | 41 |
| Switzerland | 16 |
| Syrian Arab Republic | 120 |
| Taiwan, China | 58 |
| Tajikistan | 178 |
| Tanzania | 141 |
| Thailand | 70 |
| Timor-Leste | 55 |
| Togo | 172 |
| Tonga | 51 |
| Trinidad and Tobago | 97 |
| Tunisia | 60 |
| Turkey | 71 |
| Uganda | 98 |
| Ukraine | 164 |
| United Arab Emirates | 1 |
| United Kingdom | 14 |
| United States | 64 |
| Uruguay | 146 |
| Uzbekistan | 168 |
| Vanuatu | 30 |
| Venezuela, RB | 187 |
| Vietnam | 149 |
| West Bank and Gaza | 62 |
| Yemen, Rep. | 129 |
| Zambia | 68 |
| Zimbabwe | 142 |

Table 2: Tax payments

| Economy | Number of payments | | | |
|--------------------------|--------------------|---------------------|---------------------|----------------------|
| | Total tax payments | Profit tax payments | Labour tax payments | Other taxes payments |
| Afghanistan | 20 | 1 | 12 | 7 |
| Albania | 42 | 13 | 12 | 17 |
| Algeria | 29 | 0 | 12 | 17 |
| Angola | 30 | 4 | 12 | 14 |
| Antigua and Barbuda | 57 | 13 | 24 | 20 |
| Argentina | 9 | 1 | 1 | 7 |
| Armenia | 10 | 1 | 1 | 8 |
| Australia | 11 | 1 | 4 | 6 |
| Austria | 12 | 1 | 3 | 8 |
| Azerbaijan | 18 | 1 | 12 | 5 |
| Bahamas, The | 18 | 0 | 12 | 6 |
| Bahrain | 13 | 0 | 12 | 1 |
| Bangladesh | 20 | 5 | 0 | 15 |
| Barbados | 28 | 4 | 12 | 12 |
| Belarus | 10 | 1 | 5 | 4 |
| Belgium | 11 | 1 | 2 | 8 |
| Belize | 29 | 12 | 1 | 16 |
| Benin | 55 | 5 | 24 | 26 |
| Bhutan | 19 | 2 | 13 | 4 |
| Bolivia | 42 | 1 | 12 | 29 |
| Bosnia and Herzegovina | 40 | 12 | 1 | 27 |
| Botswana | 34 | 6 | 13 | 15 |
| Brazil | 9 | 2 | 2 | 5 |
| Brunei Darussalam | 27 | 1 | 24 | 2 |
| Bulgaria | 13 | 1 | 1 | 11 |
| Burkina Faso | 45 | 1 | 24 | 20 |
| Burundi | 25 | 6 | 4 | 15 |
| Cambodia | 40 | 12 | 12 | 16 |
| Cameroon | 44 | 13 | 12 | 19 |
| Canada | 8 | 1 | 3 | 4 |
| Cape Verde | 30 | 3 | 13 | 14 |
| Central African Republic | 56 | 4 | 24 | 28 |
| Chad | 54 | 12 | 24 | 18 |
| Chile | 7 | 1 | 1 | 5 |
| China | 7 | 2 | 1 | 4 |
| Colombia | 10 | 1 | 1 | 8 |
| Comoros | 33 | 3 | 12 | 18 |
| Congo, Dem. Rep. | 32 | 1 | 16 | 15 |
| Congo, Rep. | 49 | 5 | 24 | 20 |
| Costa Rica | 22 | 4 | 1 | 17 |
| Côte d'Ivoire | 62 | 3 | 24 | 35 |
| Croatia | 19 | 1 | 1 | 17 |
| Cyprus | 30 | 5 | 12 | 13 |
| Czech Republic | 8 | 1 | 2 | 5 |
| Denmark | 10 | 3 | 1 | 6 |
| Djibouti | 35 | 5 | 12 | 18 |
| Dominica | 37 | 5 | 12 | 20 |
| Dominican Republic | 9 | 1 | 4 | 4 |
| Ecuador | 8 | 2 | 1 | 5 |
| Egypt, Arab Rep. | 29 | 1 | 12 | 16 |
| El Salvador | 53 | 13 | 24 | 16 |
| Equatorial Guinea | 46 | 1 | 24 | 21 |
| Eritrea | 30 | 2 | 12 | 16 |
| Estonia | 7 | 1 | 0 | 6 |
| Ethiopia | 30 | 2 | 12 | 16 |
| Fiji | 38 | 5 | 18 | 15 |
| Finland | 8 | 1 | 3 | 4 |
| France | 7 | 1 | 2 | 4 |
| Gabon | 26 | 3 | 4 | 19 |
| Gambia, The | 50 | 5 | 13 | 32 |
| Georgia | 5 | 1 | 1 | 3 |
| Germany | 9 | 2 | 1 | 6 |
| Ghana | 32 | 6 | 12 | 14 |

Table 2: Tax payments

| Economy | Number of payments | | | |
|-----------------------|--------------------|---------------------|---------------------|----------------------|
| | Total tax payments | Profit tax payments | Labour tax payments | Other taxes payments |
| Greece | 8 | 1 | 1 | 6 |
| Grenada | 30 | 1 | 12 | 17 |
| Guatemala | 7 | 1 | 1 | 5 |
| Guinea | 57 | 3 | 36 | 18 |
| Guinea-Bissau | 46 | 5 | 12 | 29 |
| Guyana | 35 | 6 | 12 | 17 |
| Haiti | 47 | 6 | 25 | 16 |
| Honduras | 47 | 5 | 13 | 29 |
| Hong Kong SAR, China | 3 | 1 | 1 | 1 |
| Hungary | 12 | 2 | 2 | 8 |
| Iceland | 26 | 1 | 13 | 12 |
| India | 33 | 2 | 24 | 7 |
| Indonesia | 52 | 13 | 24 | 15 |
| Iran, Islamic Rep. | 20 | 1 | 12 | 7 |
| Iraq | 13 | 1 | 12 | 0 |
| Ireland | 9 | 1 | 1 | 7 |
| Israel | 33 | 2 | 12 | 19 |
| Italy | 15 | 2 | 1 | 12 |
| Jamaica | 36 | 4 | 12 | 20 |
| Japan | 14 | 2 | 2 | 10 |
| Jordan | 25 | 1 | 12 | 12 |
| Kazakhstan | 7 | 1 | 1 | 5 |
| Kenya | 41 | 5 | 14 | 22 |
| Kiribati | 7 | 5 | 2 | 0 |
| Korea, Rep. | 10 | 1 | 2 | 7 |
| Kosovo | 33 | 5 | 12 | 16 |
| Kuwait | 12 | 0 | 12 | 0 |
| Kyrgyz Republic | 51 | 5 | 12 | 34 |
| Lao PDR | 34 | 4 | 12 | 18 |
| Latvia | 7 | 1 | 1 | 5 |
| Lebanon | 19 | 1 | 12 | 6 |
| Lesotho | 33 | 5 | 12 | 16 |
| Liberia | 33 | 5 | 12 | 16 |
| Libya | 19 | 4 | 12 | 3 |
| Lithuania | 11 | 1 | 2 | 8 |
| Luxembourg | 23 | 5 | 12 | 6 |
| Macedonia, FYR | 29 | 12 | 1 | 16 |
| Madagascar | 23 | 1 | 8 | 14 |
| Malawi | 35 | 5 | 13 | 17 |
| Malaysia | 13 | 2 | 2 | 9 |
| Maldives | 30 | 3 | 12 | 15 |
| Mali | 35 | 4 | 24 | 7 |
| Malta | 7 | 1 | 1 | 5 |
| Marshall Islands | 21 | 0 | 16 | 5 |
| Mauritania | 37 | 1 | 13 | 23 |
| Mauritius | 8 | 1 | 1 | 6 |
| Mexico | 6 | 1 | 2 | 3 |
| Micronesia, Fed. Sts. | 21 | 0 | 4 | 17 |
| Moldova | 31 | 1 | 25 | 5 |
| Mongolia | 41 | 12 | 12 | 17 |
| Montenegro | 29 | 1 | 12 | 16 |
| Morocco | 6 | 1 | 1 | 4 |
| Mozambique | 37 | 7 | 12 | 18 |
| Myanmar | 31 | 5 | 12 | 14 |
| Namibia | 37 | 3 | 12 | 22 |
| Nepal | 34 | 4 | 12 | 18 |
| Netherlands | 9 | 1 | 1 | 7 |
| New Zealand | 8 | 1 | 2 | 5 |
| Nicaragua | 42 | 1 | 24 | 17 |
| Niger | 41 | 3 | 14 | 24 |
| Nigeria | 47 | 2 | 26 | 19 |
| Norway | 4 | 1 | 1 | 2 |
| Oman | 14 | 1 | 12 | 1 |

Table 2: Tax payments

| Economy | Number of payments | | | |
|--------------------------------|--------------------|---------------------|---------------------|----------------------|
| | Total tax payments | Profit tax payments | Labour tax payments | Other taxes payments |
| Pakistan | 47 | 5 | 25 | 17 |
| Palau | 11 | 4 | 4 | 3 |
| Panama | 52 | 5 | 16 | 31 |
| Papua New Guinea | 32 | 1 | 13 | 18 |
| Paraguay | 28 | 3 | 12 | 13 |
| Peru | 9 | 1 | 2 | 6 |
| Philippines | 36 | 1 | 25 | 10 |
| Poland | 18 | 1 | 1 | 16 |
| Portugal | 8 | 1 | 1 | 6 |
| Puerto Rico | 16 | 5 | 6 | 5 |
| Qatar | 4 | 1 | 1 | 2 |
| Romania | 39 | 4 | 12 | 23 |
| Russian Federation | 7 | 1 | 2 | 4 |
| Rwanda | 17 | 4 | 4 | 9 |
| Samoa | 37 | 5 | 24 | 8 |
| San Marino | 19 | 3 | 12 | 4 |
| São Tomé and Príncipe | 42 | 2 | 12 | 28 |
| Saudi Arabia | 3 | 1 | 1 | 1 |
| Senegal | 59 | 3 | 36 | 20 |
| Serbia | 66 | 12 | 12 | 42 |
| Seychelles | 27 | 12 | 12 | 3 |
| Sierra Leone | 33 | 5 | 12 | 16 |
| Singapore | 5 | 1 | 1 | 3 |
| Slovak Republic | 20 | 1 | 1 | 18 |
| Slovenia | 11 | 1 | 1 | 9 |
| Solomon Islands | 34 | 5 | 12 | 17 |
| South Africa | 7 | 1 | 2 | 4 |
| South Sudan | 36 | 5 | 12 | 19 |
| Spain | 8 | 1 | 1 | 6 |
| Sri Lanka | 58 | 5 | 24 | 29 |
| St. Kitts and Nevis | 36 | 4 | 12 | 20 |
| St. Lucia | 32 | 1 | 12 | 19 |
| St. Vincent and the Grenadines | 36 | 4 | 12 | 20 |
| Sudan | 42 | 2 | 12 | 28 |
| Suriname | 29 | 4 | 12 | 13 |
| Swaziland | 33 | 2 | 13 | 18 |
| Sweden | 4 | 1 | 1 | 2 |
| Switzerland | 19 | 2 | 7 | 10 |
| Syrian Arab Republic | 19 | 2 | 12 | 5 |
| Taiwan, China | 12 | 2 | 3 | 7 |
| Tajikistan | 69 | 11 | 12 | 46 |
| Tanzania | 48 | 5 | 24 | 19 |
| Thailand | 22 | 2 | 13 | 7 |
| Timor-Leste | 18 | 5 | 12 | 1 |
| Togo | 50 | 5 | 24 | 21 |
| Tonga | 30 | 1 | 12 | 17 |
| Trinidad and Tobago | 39 | 4 | 24 | 11 |
| Tunisia | 8 | 1 | 4 | 3 |
| Turkey | 11 | 1 | 1 | 9 |
| Uganda | 31 | 3 | 12 | 16 |
| Ukraine | 28 | 1 | 24 | 3 |
| United Arab Emirates | 4 | 0 | 1 | 3 |
| United Kingdom | 8 | 1 | 1 | 6 |
| United States | 11 | 2 | 4 | 5 |
| Uruguay | 33 | 1 | 24 | 8 |
| Uzbekistan | 41 | 8 | 12 | 21 |
| Vanuatu | 31 | 0 | 12 | 19 |
| Venezuela, RB | 71 | 15 | 28 | 28 |
| Vietnam | 32 | 6 | 12 | 14 |
| West Bank and Gaza | 39 | 14 | 12 | 13 |
| Yemen, Rep. | 44 | 1 | 24 | 19 |
| Zambia | 38 | 5 | 13 | 20 |
| Zimbabwe | 49 | 5 | 14 | 30 |

Table 3: Time to comply

| Economy | Number of hours | | | |
|--------------------------|-----------------|---------------------------|-----------------|----------------------|
| | Total tax time | Corporate income tax time | Labour tax time | Consumption tax time |
| Afghanistan | 275 | 77 | 120 | 78 |
| Albania | 357 | 119 | 94 | 144 |
| Algeria | 451 | 152 | 110 | 189 |
| Angola | 282 | 75 | 125 | 82 |
| Antigua and Barbuda | 207 | 23 | 136 | 48 |
| Argentina | 405 | 105 | 84 | 216 |
| Armenia | 380 | 121 | 162 | 97 |
| Australia | 105 | 37 | 18 | 50 |
| Austria | 166 | 47 | 52 | 67 |
| Azerbaijan | 214 | 60 | 97 | 57 |
| Bahamas, The | 58 | 0 | 48 | 10 |
| Bahrain | 36 | 0 | 36 | 0 |
| Bangladesh | 302 | 140 | 0 | 162 |
| Barbados | 237 | 27 | 162 | 48 |
| Belarus | 319 | 157 | 88 | 74 |
| Belgium | 160 | 20 | 40 | 100 |
| Belize | 147 | 27 | 60 | 60 |
| Benin | 270 | 30 | 120 | 120 |
| Bhutan | 274 | 250 | 24 | 0 |
| Bolivia | 1025 | 110 | 507 | 408 |
| Bosnia and Herzegovina | 407 | 68 | 81 | 258 |
| Botswana | 152 | 40 | 40 | 72 |
| Brazil | 2600 | 736 | 490 | 1374 |
| Brunei Darussalam | 96 | 66 | 30 | 0 |
| Bulgaria | 454 | 33 | 256 | 165 |
| Burkina Faso | 270 | 30 | 120 | 120 |
| Burundi | 274 | 76 | 48 | 150 |
| Cambodia | 173 | 23 | 84 | 66 |
| Cameroon | 630 | 174 | 162 | 294 |
| Canada | 131 | 45 | 36 | 50 |
| Cape Verde | 186 | 35 | 85 | 66 |
| Central African Republic | 483 | 24 | 240 | 219 |
| Chad | 732 | 300 | 216 | 216 |
| Chile | 291 | 42 | 125 | 124 |
| China | 318 | 70 | 142 | 106 |
| Colombia | 203 | 50 | 87 | 66 |
| Comoros | 100 | 4 | 48 | 48 |
| Congo, Dem. Rep. | 348 | 116 | 124 | 108 |
| Congo, Rep. | 602 | 275 | 146 | 181 |
| Costa Rica | 226 | 18 | 100 | 108 |
| Côte d'Ivoire | 270 | 30 | 120 | 120 |
| Croatia | 196 | 60 | 96 | 40 |
| Cyprus | 147 | 29 | 78 | 40 |
| Czech Republic | 413 | 94 | 217 | 102 |
| Denmark | 130 | 25 | 65 | 40 |
| Djibouti | 82 | 30 | 36 | 16 |
| Dominica | 117 | 15 | 48 | 54 |
| Dominican Republic | 324 | 82 | 80 | 162 |
| Ecuador | 654 | 108 | 306 | 240 |
| Egypt, Arab Rep. | 392 | 69 | 165 | 158 |
| El Salvador | 320 | 128 | 96 | 96 |
| Equatorial Guinea | 492 | 145 | 160 | 187 |
| Eritrea | 216 | 24 | 96 | 96 |
| Estonia | 81 | 20 | 34 | 27 |
| Ethiopia | 306 | 150 | 132 | 24 |
| Fiji | 185 | 57 | 68 | 60 |
| Finland | 93 | 21 | 48 | 24 |
| France | 132 | 26 | 80 | 26 |
| Gabon | 488 | 137 | 131 | 220 |
| Gambia, The | 376 | 40 | 96 | 240 |
| Georgia | 280 | 109 | 56 | 115 |
| Germany | 218 | 41 | 134 | 43 |
| Ghana | 224 | 40 | 88 | 96 |

Table 3: Time to comply

| Economy | Number of hours | | | |
|-----------------------|-----------------|---------------------------|-----------------|----------------------|
| | Total tax time | Corporate income tax time | Labour tax time | Consumption tax time |
| Greece | 193 | 78 | 46 | 69 |
| Grenada | 140 | 32 | 72 | 36 |
| Guatemala | 326 | 44 | 126 | 156 |
| Guinea | 440 | 32 | 192 | 216 |
| Guinea-Bissau | 208 | 160 | 24 | 24 |
| Guyana | 256 | 41 | 48 | 167 |
| Haiti | 184 | 40 | 72 | 72 |
| Honduras | 224 | 35 | 93 | 96 |
| Hong Kong SAR, China | 78 | 50 | 28 | 0 |
| Hungary | 277 | 35 | 146 | 96 |
| Iceland | 140 | 40 | 60 | 40 |
| India | 243 | 45 | 93 | 105 |
| Indonesia | 259 | 75 | 94 | 90 |
| Iran, Islamic Rep. | 344 | 32 | 240 | 72 |
| Iraq | 312 | 24 | 288 | 0 |
| Ireland | 80 | 10 | 40 | 30 |
| Israel | 235 | 110 | 60 | 65 |
| Italy | 269 | 39 | 198 | 32 |
| Jamaica | 368 | 30 | 290 | 48 |
| Japan | 330 | 155 | 140 | 35 |
| Jordan | 151 | 10 | 90 | 51 |
| Kazakhstan | 188 | 75 | 70 | 43 |
| Kenya | 308 | 43 | 51 | 214 |
| Kiribati | 120 | 48 | 72 | 0 |
| Korea, Rep. | 187 | 82 | 80 | 25 |
| Kosovo | 162 | 32 | 41 | 89 |
| Kuwait | 98 | 0 | 98 | 0 |
| Kyrgyz Republic | 210 | 60 | 71 | 79 |
| Lao PDR | 362 | 138 | 42 | 182 |
| Latvia | 264 | 31 | 139 | 94 |
| Lebanon | 180 | 40 | 100 | 40 |
| Lesotho | 324 | 70 | 104 | 150 |
| Liberia | 151 | 60 | 60 | 31 |
| Libya | 889 | 679 | 210 | 0 |
| Lithuania | 175 | 32 | 85 | 58 |
| Luxembourg | 55 | 19 | 14 | 22 |
| Macedonia, FYR | 119 | 19 | 56 | 44 |
| Madagascar | 183 | 9 | 72 | 102 |
| Malawi | 175 | 67 | 78 | 30 |
| Malaysia | 133 | 26 | 77 | 30 |
| Maldives | 413 | 96 | 88 | 229 |
| Mali | 270 | 30 | 120 | 120 |
| Malta | 139 | 23 | 92 | 24 |
| Marshall Islands | 128 | 0 | 96 | 32 |
| Mauritania | 696 | 120 | 96 | 480 |
| Mauritius | 152 | 36 | 48 | 68 |
| Mexico | 334 | 170 | 64 | 100 |
| Micronesia, Fed. Sts. | 128 | 0 | 96 | 32 |
| Moldova | 181 | 42 | 94 | 45 |
| Mongolia | 192 | 57 | 63 | 72 |
| Montenegro | 320 | 43 | 98 | 179 |
| Morocco | 232 | 70 | 42 | 120 |
| Mozambique | 230 | 50 | 60 | 120 |
| Myanmar | 155 | 32 | 25 | 98 |
| Namibia | 314 | 40 | 46 | 228 |
| Nepal | 326 | 120 | 84 | 122 |
| Netherlands | 123 | 25 | 64 | 34 |
| New Zealand | 152 | 34 | 59 | 59 |
| Nicaragua | 207 | 67 | 76 | 64 |
| Niger | 270 | 30 | 120 | 120 |
| Nigeria | 956 | 398 | 396 | 162 |
| Norway | 83 | 24 | 15 | 44 |
| Oman | 68 | 56 | 12 | 0 |

Table 3: Time to comply

| Economy | Number of hours | | | |
|--------------------------------|-----------------|---------------------------|-----------------|----------------------|
| | Total tax time | Corporate income tax time | Labour tax time | Consumption tax time |
| Pakistan | 577 | 40 | 40 | 497 |
| Palau | 142 | 46 | 96 | 0 |
| Panama | 417 | 83 | 144 | 190 |
| Papua New Guinea | 207 | 153 | 8 | 46 |
| Paraguay | 384 | 144 | 96 | 144 |
| Peru | 293 | 39 | 144 | 110 |
| Philippines | 193 | 42 | 38 | 113 |
| Poland | 286 | 62 | 124 | 100 |
| Portugal | 275 | 63 | 116 | 96 |
| Puerto Rico | 218 | 80 | 60 | 78 |
| Qatar | 41 | 5 | 36 | 0 |
| Romania | 200 | 40 | 102 | 58 |
| Russian Federation | 177 | 60 | 76 | 41 |
| Rwanda | 113 | 19 | 36 | 58 |
| Samoa | 224 | 48 | 96 | 80 |
| San Marino | 52 | 4 | 48 | 0 |
| São Tomé and Príncipe | 424 | 40 | 192 | 192 |
| Saudi Arabia | 72 | 32 | 40 | 0 |
| Senegal | 644 | 114 | 96 | 434 |
| Serbia | 279 | 48 | 126 | 105 |
| Seychelles | 76 | 40 | 36 | 0 |
| Sierra Leone | 353 | 15 | 168 | 170 |
| Singapore | 82 | 32 | 10 | 40 |
| Slovak Republic | 207 | 42 | 62 | 103 |
| Slovenia | 260 | 90 | 96 | 74 |
| Solomon Islands | 80 | 8 | 30 | 42 |
| South Africa | 200 | 100 | 50 | 50 |
| South Sudan | 218 | 56 | 78 | 84 |
| Spain | 167 | 33 | 90 | 44 |
| Sri Lanka | 210 | 16 | 52 | 142 |
| St. Kitts and Nevis | 203 | 27 | 128 | 48 |
| St. Lucia | 97 | 11 | 51 | 35 |
| St. Vincent and the Grenadines | 108 | 14 | 49 | 45 |
| Sudan | 180 | 70 | 70 | 40 |
| Suriname | 199 | 48 | 24 | 127 |
| Swaziland | 110 | 8 | 48 | 54 |
| Sweden | 122 | 50 | 36 | 36 |
| Switzerland | 63 | 15 | 40 | 8 |
| Syrian Arab Republic | 336 | 300 | 36 | 0 |
| Taiwan, China | 221 | 161 | 27 | 33 |
| Tajikistan | 224 | 80 | 48 | 96 |
| Tanzania | 176 | 62 | 54 | 60 |
| Thailand | 264 | 160 | 48 | 56 |
| Timor-Leste | 276 | 132 | 144 | 0 |
| Togo | 270 | 30 | 120 | 120 |
| Tonga | 182 | 8 | 30 | 144 |
| Trinidad and Tobago | 210 | 45 | 75 | 90 |
| Tunisia | 144 | 64 | 30 | 50 |
| Turkey | 226 | 49 | 80 | 97 |
| Uganda | 209 | 41 | 66 | 102 |
| Ukraine | 390 | 100 | 140 | 150 |
| United Arab Emirates | 12 | 0 | 12 | 0 |
| United Kingdom | 110 | 37 | 48 | 25 |
| United States | 175 | 87 | 55 | 33 |
| Uruguay | 310 | 88 | 114 | 108 |
| Uzbekistan | 205 | 66 | 69 | 70 |
| Vanuatu | 120 | 0 | 24 | 96 |
| Venezuela, RB | 792 | 120 | 288 | 384 |
| Vietnam | 872 | 217 | 335 | 320 |
| West Bank and Gaza | 170 | 26 | 96 | 48 |
| Yemen, Rep. | 248 | 56 | 72 | 120 |
| Zambia | 183 | 63 | 60 | 60 |
| Zimbabwe | 242 | 78 | 96 | 68 |

Table 4: Total Tax Rate

| Economy | Total Tax Rate | | | |
|--------------------------|----------------|---------------------------|---------------------------|----------------------------|
| | Total Tax Rate | Profit tax Total Tax Rate | Labour tax Total Tax Rate | Other taxes Total Tax Rate |
| Afghanistan | 36.3 | 0.0 | 0.0 | 36.3 |
| Albania | 31.7 | 9.4 | 18.8 | 3.5 |
| Algeria | 71.9 | 6.6 | 29.6 | 35.7 |
| Angola | 52.1 | 25.2 | 9.0 | 17.9 |
| Antigua and Barbuda | 41.0 | 26.2 | 9.5 | 5.3 |
| Argentina | 107.8 | 3.0 | 29.4 | 75.4 |
| Armenia | 38.8 | 15.0 | 23.0 | 0.8 |
| Australia | 47.0 | 26.2 | 20.2 | 0.6 |
| Austria | 52.4 | 15.3 | 34.7 | 2.4 |
| Azerbaijan | 40.0 | 12.9 | 24.8 | 2.3 |
| Bahamas, The | 46.6 | 0.0 | 6.1 | 40.5 |
| Bahrain | 13.5 | 0.0 | 13.5 | 0.0 |
| Bangladesh | 35.0 | 25.7 | 0.0 | 9.3 |
| Barbados | 40.8 | 25.5 | 12.3 | 3.0 |
| Belarus | 54.0 | 13.4 | 39.0 | 1.6 |
| Belgium | 57.5 | 6.4 | 50.3 | 0.8 |
| Belize | 33.2 | 24.7 | 7.0 | 1.5 |
| Benin | 65.9 | 14.8 | 27.3 | 23.8 |
| Bhutan | 40.8 | 36.3 | 0.0 | 4.5 |
| Bolivia | 83.4 | 0.0 | 18.8 | 64.6 |
| Bosnia and Herzegovina | 25.5 | 7.0 | 15.9 | 2.6 |
| Botswana | 25.4 | 21.7 | 0.0 | 3.7 |
| Brazil | 68.3 | 24.9 | 39.6 | 3.8 |
| Brunei Darussalam | 16.1 | 7.6 | 8.5 | 0.0 |
| Bulgaria | 27.7 | 4.9 | 20.2 | 2.6 |
| Burkina Faso | 43.9 | 15.2 | 22.6 | 6.1 |
| Burundi | 51.6 | 38.6 | 10.2 | 2.8 |
| Cambodia | 21.4 | 19.1 | 0.1 | 2.2 |
| Cameroon | 48.8 | 30.0 | 18.3 | 0.5 |
| Canada | 24.3 | 6.6 | 12.9 | 4.8 |
| Cape Verde | 37.2 | 18.0 | 18.5 | 0.7 |
| Central African Republic | 87.6 | 0.0 | 19.8 | 67.8 |
| Chad | 73.8 | 31.3 | 28.4 | 14.1 |
| Chile | 27.7 | 21.2 | 3.8 | 2.7 |
| China | 63.7 | 6.2 | 49.6 | 7.9 |
| Colombia | 76.0 | 18.7 | 28.8 | 28.5 |
| Comoros | 217.9 | 31.4 | 0.0 | 186.5 |
| Congo, Dem. Rep. | 118.1 | 58.9 | 7.9 | 51.3 |
| Congo, Rep. | 63.8 | 0.0 | 31.3 | 32.5 |
| Costa Rica | 55.3 | 19.2 | 29.5 | 6.6 |
| Côte d'Ivoire | 46.4 | 8.8 | 22.1 | 15.5 |
| Croatia | 19.8 | 0.0 | 17.9 | 1.9 |
| Cyprus | 22.5 | 9.1 | 12.0 | 1.4 |
| Czech Republic | 48.1 | 7.7 | 38.4 | 2.0 |
| Denmark | 27.0 | 20.3 | 3.6 | 3.1 |
| Djibouti | 37.8 | 17.7 | 17.7 | 2.4 |
| Dominica | 37.1 | 26.0 | 7.9 | 3.2 |
| Dominican Republic | 43.5 | 23.7 | 18.6 | 1.2 |
| Ecuador | 33.9 | 16.9 | 13.7 | 3.3 |
| Egypt, Arab Rep. | 42.6 | 13.2 | 25.8 | 3.6 |
| El Salvador | 38.1 | 20.4 | 17.2 | 0.5 |
| Equatorial Guinea | 44.1 | 0.0 | 25.4 | 18.7 |
| Eritrea | 84.5 | 8.8 | 0.0 | 75.7 |
| Estonia | 49.4 | 8.1 | 39.4 | 1.9 |
| Ethiopia | 33.4 | 26.0 | 4.2 | 3.2 |
| Fiji | 31.2 | 20.5 | 10.4 | 0.3 |
| Finland | 39.8 | 14.1 | 24.5 | 1.2 |
| France | 64.7 | 8.7 | 51.7 | 4.3 |
| Gabon | 43.5 | 18.4 | 22.7 | 2.4 |
| Gambia, The | 283.2 | 6.1 | 12.8 | 264.3 |
| Georgia | 16.4 | 14.3 | 0.0 | 2.1 |
| Germany | 49.4 | 23.0 | 21.8 | 4.6 |
| Ghana | 22.9 | 22.0 | 0.7 | 0.2 |

Table 4: Total Tax Rate

| Economy | Total Tax Rate | | | |
|-----------------------|----------------|---------------------------|---------------------------|----------------------------|
| | Total Tax Rate | Profit tax Total Tax Rate | Labour tax Total Tax Rate | Other taxes Total Tax Rate |
| Greece | 44.0 | 11.2 | 32.0 | 0.8 |
| Grenada | 45.3 | 27.6 | 5.6 | 12.1 |
| Guatemala | 40.9 | 25.9 | 14.3 | 0.7 |
| Guinea | 91.2 | 17.2 | 27.8 | 46.2 |
| Guinea-Bissau | 45.9 | 14.9 | 24.8 | 6.2 |
| Guyana | 32.5 | 21.1 | 8.8 | 2.6 |
| Haiti | 40.4 | 23.8 | 12.4 | 4.2 |
| Honduras | 39.2 | 26.1 | 5.1 | 8.0 |
| Hong Kong SAR, China | 22.9 | 17.5 | 5.3 | 0.1 |
| Hungary | 49.7 | 11.6 | 34.6 | 3.5 |
| Iceland | 29.9 | 9.0 | 18.0 | 2.9 |
| India | 62.8 | 24.4 | 20.7 | 17.7 |
| Indonesia | 32.2 | 18.1 | 10.8 | 3.3 |
| Iran, Islamic Rep. | 44.1 | 17.8 | 25.9 | 0.4 |
| Iraq | 27.8 | 14.2 | 13.5 | 0.1 |
| Ireland | 25.7 | 12.3 | 12.1 | 1.3 |
| Israel | 29.9 | 23.3 | 4.7 | 1.9 |
| Italy | 65.8 | 20.3 | 43.4 | 2.1 |
| Jamaica | 44.3 | 26.4 | 12.9 | 5.0 |
| Japan | 49.7 | 27.2 | 17.9 | 4.6 |
| Jordan | 28.9 | 12.8 | 13.8 | 2.3 |
| Kazakhstan | 28.6 | 15.9 | 11.2 | 1.5 |
| Kenya | 44.2 | 28.2 | 6.8 | 9.2 |
| Kiribati | 31.8 | 23.3 | 8.5 | 0.0 |
| Korea, Rep. | 27.9 | 14.2 | 13.4 | 0.3 |
| Kosovo | 15.4 | 9.1 | 5.6 | 0.7 |
| Kuwait | 12.4 | 0.0 | 12.4 | 0.0 |
| Kyrgyz Republic | 33.4 | 6.2 | 19.5 | 7.7 |
| Lao PDR | 26.8 | 20.5 | 5.6 | 0.7 |
| Latvia | 35.9 | 4.9 | 27.3 | 3.7 |
| Lebanon | 30.2 | 6.1 | 24.1 | 0.0 |
| Lesotho | 16.0 | 13.1 | 0.0 | 2.9 |
| Liberia | 26.6 | 18.3 | 5.4 | 2.9 |
| Libya | 31.6 | 20.8 | 10.5 | 0.3 |
| Lithuania | 43.1 | 6.0 | 35.2 | 1.9 |
| Luxembourg | 20.7 | 4.1 | 16.0 | 0.6 |
| Macedonia, FYR | 8.2 | 6.3 | 0.0 | 1.9 |
| Madagascar | 35.8 | 14.0 | 20.3 | 1.5 |
| Malawi | 34.9 | 20.7 | 9.6 | 4.6 |
| Malaysia | 36.3 | 19.3 | 15.6 | 1.4 |
| Maldives | 28.9 | 11.7 | 7.9 | 9.3 |
| Mali | 49.5 | 9.6 | 34.3 | 5.6 |
| Malta | 41.0 | 29.7 | 10.7 | 0.6 |
| Marshall Islands | 64.8 | 0.0 | 11.8 | 53.0 |
| Mauritania | 68.2 | 0.0 | 17.6 | 50.6 |
| Mauritius | 28.2 | 10.6 | 10.3 | 7.3 |
| Mexico | 53.7 | 24.1 | 28.2 | 1.4 |
| Micronesia, Fed. Sts. | 59.9 | 0.0 | 7.9 | 52.0 |
| Moldova | 40.4 | 9.6 | 30.6 | 0.2 |
| Mongolia | 24.6 | 10.2 | 12.4 | 2.0 |
| Montenegro | 20.9 | 7.2 | 12.8 | 0.9 |
| Morocco | 49.6 | 25.2 | 22.7 | 1.7 |
| Mozambique | 37.5 | 30.9 | 4.5 | 2.1 |
| Myanmar | 48.9 | 26.6 | 0.0 | 22.3 |
| Namibia | 21.8 | 17.7 | 1.0 | 3.1 |
| Nepal | 31.5 | 17.2 | 11.3 | 3.0 |
| Netherlands | 39.3 | 20.8 | 18.2 | 0.3 |
| New Zealand | 34.6 | 29.9 | 3.1 | 1.6 |
| Nicaragua | 64.9 | 23.0 | 20.3 | 21.6 |
| Niger | 48.0 | 21.5 | 20.1 | 6.4 |
| Nigeria | 33.8 | 22.3 | 10.8 | 0.7 |
| Norway | 40.7 | 24.8 | 15.9 | 0.0 |
| Oman | 22.0 | 10.0 | 11.8 | 0.2 |

Table 4: Total Tax Rate

| Economy | Total Tax Rate | | | |
|--------------------------------|----------------|---------------------------|---------------------------|----------------------------|
| | Total Tax Rate | Profit tax Total Tax Rate | Labour tax Total Tax Rate | Other taxes Total Tax Rate |
| Pakistan | 34.7 | 18.0 | 15.1 | 1.6 |
| Palau | 75.2 | 65.8 | 9.3 | 0.1 |
| Panama | 40.5 | 11.4 | 19.8 | 9.3 |
| Papua New Guinea | 42.1 | 22.0 | 11.7 | 8.4 |
| Paraguay | 35.0 | 9.6 | 18.6 | 6.8 |
| Peru | 36.4 | 23.1 | 11.0 | 2.3 |
| Philippines | 44.5 | 19.6 | 10.8 | 14.1 |
| Poland | 41.6 | 14.1 | 26.0 | 1.5 |
| Portugal | 42.3 | 15.1 | 26.7 | 0.5 |
| Puerto Rico | 50.7 | 15.8 | 14.4 | 20.5 |
| Qatar | 11.3 | 0.0 | 11.3 | 0.0 |
| Romania | 42.9 | 10.3 | 31.5 | 1.1 |
| Russian Federation | 50.7 | 8.0 | 36.7 | 6.0 |
| Rwanda | 29.9 | 21.9 | 5.6 | 2.4 |
| Samoa | 18.9 | 11.9 | 7.0 | 0.0 |
| San Marino | 42.2 | 12.4 | 29.4 | 0.4 |
| São Tomé and Príncipe | 32.5 | 22.1 | 6.8 | 3.6 |
| Saudi Arabia | 14.5 | 2.1 | 12.4 | 0.0 |
| Senegal | 48.5 | 18.0 | 24.0 | 6.5 |
| Serbia | 36.8 | 11.6 | 23.0 | 2.2 |
| Seychelles | 25.7 | 23.3 | 1.7 | 0.7 |
| Sierra Leone | 32.4 | 18.2 | 11.3 | 2.9 |
| Singapore | 27.1 | 4.9 | 17.6 | 4.6 |
| Slovak Republic | 47.2 | 7.0 | 39.6 | 0.6 |
| Slovenia | 32.5 | 12.9 | 18.2 | 1.4 |
| Solomon Islands | 24.9 | 15.2 | 8.5 | 1.2 |
| South Africa | 30.1 | 21.9 | 4.1 | 4.1 |
| South Sudan | 28.7 | 7.1 | 19.2 | 2.4 |
| Spain | 58.6 | 21.2 | 36.8 | 0.6 |
| Sri Lanka | 55.1 | 1.0 | 16.9 | 37.2 |
| St. Kitts and Nevis | 51.9 | 32.2 | 11.3 | 8.4 |
| St. Lucia | 34.6 | 25.8 | 5.6 | 3.2 |
| St. Vincent and the Grenadines | 38.7 | 30.2 | 5.1 | 3.4 |
| Sudan | 36.1 | 13.8 | 19.2 | 3.1 |
| Suriname | 27.9 | 27.9 | 0.0 | 0.0 |
| Swaziland | 36.5 | 28.2 | 4.0 | 4.3 |
| Sweden | 52.0 | 16.0 | 35.5 | 0.5 |
| Switzerland | 29.1 | 9.2 | 17.8 | 2.1 |
| Syrian Arab Republic | 39.7 | 20.0 | 19.3 | 0.4 |
| Taiwan, China | 35.0 | 12.6 | 19.0 | 3.4 |
| Tajikistan | 86.0 | 0.0 | 28.5 | 57.5 |
| Tanzania | 44.9 | 20.4 | 18.0 | 6.5 |
| Thailand | 29.8 | 22.5 | 4.0 | 3.3 |
| Timor-Leste | 11.0 | 11.0 | 0.0 | 0.0 |
| Togo | 49.4 | 9.3 | 27.1 | 13.0 |
| Tonga | 29.6 | 22.9 | 5.6 | 1.1 |
| Trinidad and Tobago | 29.1 | 21.6 | 5.8 | 1.7 |
| Tunisia | 62.4 | 15.4 | 25.2 | 21.8 |
| Turkey | 40.2 | 18.1 | 18.8 | 3.3 |
| Uganda | 36.6 | 25.2 | 11.3 | 0.1 |
| Ukraine | 54.9 | 11.2 | 43.1 | 0.6 |
| United Arab Emirates | 14.9 | 0.0 | 14.1 | 0.8 |
| United Kingdom | 34.0 | 21.6 | 10.6 | 1.8 |
| United States | 46.3 | 27.9 | 9.9 | 8.5 |
| Uruguay | 41.9 | 23.6 | 15.6 | 2.7 |
| Uzbekistan | 99.3 | 0.8 | 28.2 | 70.3 |
| Vanuatu | 8.4 | 0.0 | 4.5 | 3.9 |
| Venezuela, RB | 61.7 | 6.5 | 18.0 | 37.2 |
| Vietnam | 35.2 | 11.4 | 23.7 | 0.1 |
| West Bank and Gaza | 16.5 | 16.2 | 0.0 | 0.3 |
| Yemen, Rep. | 32.7 | 20.1 | 11.3 | 1.3 |
| Zambia | 15.1 | 1.2 | 10.4 | 3.5 |
| Zimbabwe | 35.3 | 20.8 | 5.1 | 9.4 |

The Total Tax Rate included in the survey by the World Bank has been calculated using the broad principles of the PricewaterhouseCoopers methodology. The application of these principles by the World Bank Group has not been verified, validated or audited by PricewaterhouseCoopers, and therefore, PricewaterhouseCoopers cannot make any representations or warranties with regard to the accuracy of the information generated by the World Bank Group's models. In addition, the World Bank Group has not verified, validated or audited any information collected by PricewaterhouseCoopers beyond the scope of Doing Business Paying Taxes data, and therefore, the World Bank Group cannot make any representations or warranties with regard to the accuracy of the information generated by PricewaterhouseCoopers' own research.

The World Bank Group's Doing Business tax ranking indicator includes two components in addition to the Total Tax Rate. These estimate compliance costs by looking at hours spent on tax work and the number of tax payments made in a tax year. These calculations do not follow any PricewaterhouseCoopers methodology but do attempt to provide data which is consistent with the tax compliance cost aspect of the PricewaterhouseCoopers Total Tax Contribution framework.

The firms of the PricewaterhouseCoopers global network (www.pwc.com) provide industry-focused assurance, tax and advisory services to build public trust and enhance value for clients and their stakeholders. More than 180,000 people in 158 countries across its network share their thinking, experience and solutions to develop fresh perspectives and practical advice.

This publication has been prepared as general information on matters of interest only, and does not constitute professional advice. No one should act upon the information contained in this publication without obtaining specific professional advice. No representation or warranty (express or implied) is given as to the accuracy or completeness of the information contained in this publication, and, to the extent permitted by law, neither PricewaterhouseCoopers nor the World Bank Group accept or assume any liability, responsibility or duty of care for any consequences of anyone acting, or refraining to act, in reliance on the information contained in this publication or for any decision based on it. The World Bank Group does not guarantee the accuracy of the data included in this work. The boundaries, colours, denominations, and other information shown on any map in this work do not imply any judgment on the part of The World Bank Group concerning the legal status of any territory or the endorsement or acceptance of such boundaries. The findings, interpretations, and conclusions expressed herein are those of the author(s) and do not necessarily reflect the views of the World Bank, IFC and its Boards of Executive Directors or the governments they represent.

This publication may be copied and disseminated in its entirety, retaining all featured logos, names, copyright notice and disclaimers. Extracts from this publication may be copied and disseminated, including publication in other documentation, provided always that the said extracts are duly referenced, that the extract is clearly identified as such and that a source notice is used as follows: for extracts from any section of this publication except Chapter One, use the source notice: "© 2013 PricewaterhouseCoopers. All rights reserved. Extract from "Paying Taxes 2014" publication, available on www.pwc.com/payingtaxes". For extracts from Chapter One only, use the source notice: "© 2013 The World Bank and International Finance Corporation. All rights reserved. Extract from "Paying Taxes 2014" publication, available on www.pwc.com/payingtaxes".

All other queries on rights and licenses, including subsidiary rights, should be addressed to the Office of the Publisher, The World Bank, 1818 H Street NW, Washington, DC 20433, USA; fax: 202-522-2625; e-mail: pubrights@worldbank.org.

© 2013 PricewaterhouseCoopers, the World Bank and International Finance Corporation. All rights reserved. "PricewaterhouseCoopers" refers to the network of member firms of PricewaterhouseCoopers International Limited, each of which is a separate and independent legal entity. The World Bank refers to the legally separate but affiliated international organizations: International Bank for Reconstruction and Development and International Development Association.

10/13. Design Services 28324.