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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	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

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