



## INTERNATIONAL COMPARISON OF CORPORATE TAX

The U.S. corporate tax rate has changed:



### U.S. FEDERAL CORPORATE RATE

AFTER 1986 ACT

**34%**

AFTER 1993

**35%**

Meanwhile

ALL BUT **TWO** COUNTRIES



have dramatically reduced their corporate rates

The U.S. is the only OECD country that on net increased its corporate tax rate as a result of a single percentage point increase enacted in 1993