

Ten years of in-depth analysis on tax systems in 189 economies. A look at recent developments and historical trends.

Paying Taxes 2016



***Methodology and
example calculations for
each of the Paying Taxes
sub-indicators***

Paying Taxes records the taxes and mandatory contributions that a medium-size domestic company must pay in a given year as well as measuring the administrative burden of paying taxes and contributions. The project was developed and implemented as part of the *Doing Business* project by the World Bank Group in co-operation with PwC. Taxes and contributions measured include corporate income and other profit taxes, social contributions and labour taxes paid by the employer, property taxes, property transfer taxes, dividend tax, capital gains tax, financial transactions tax, waste collection taxes, vehicle and road taxes, and any other small taxes or fees.

Paying Taxes measures all taxes and contributions that are government mandated (at any level – federal, state or local) and that apply to the standardised business and have an impact in its financial statements. In doing so, *Paying Taxes* goes beyond the traditional definition of a tax. As defined for the purposes of government national accounts, taxes include only compulsory, unrequited payments to general government. *Paying Taxes* departs from this definition because it measures imposed charges that affect business accounts, not government accounts, with the main difference relating to labour contributions. The *Paying Taxes* measure includes government-mandated contributions paid by the employer to a required private pension fund or workers' insurance fund. The indicator includes, for example, Australia's compulsory superannuation guarantee and workers' compensation insurance. For the purpose of calculating the Total Tax Rate (defined later on), only taxes borne are included.

For example, value added taxes are generally excluded (provided they are not irrecoverable) because they do not affect the accounting profits of the business – that is, they are not reflected in the income statement. They are, however, included for the purpose of the compliance measures (time and payments), as they add to the burden of complying with the tax system.

The *Paying Taxes* study uses the *Doing Business* case study scenario to measure the taxes and contributions paid by a standardised business and the complexity of an economy's tax compliance system. This case study scenario uses a set of financial statements and assumptions about transactions made over the course of the year. In each economy tax experts from a number of different firms (including PwC) compute the taxes and mandatory contributions due in their jurisdiction based on the standardised case study facts. Information is also compiled on the frequency of filing and payments, as well as on the time taken to comply with tax laws in an economy. To make the data comparable across economies, several assumptions about the business and the taxes and contributions are used.

Assumptions about the business

The business:

- Is a limited liability, taxable company. If there is more than one type of limited liability company in the economy, the limited liability form most common among domestic firms is chosen. The most common form is reported by incorporation lawyers or the statistical office.
- Started operations on 1 January 2013. At that time the company purchased all the assets shown in its balance sheet and hired all its workers.
- Operates in the economy's largest business city and the second largest business city for large economies, defined as those with a population of more than 100 million. These economies include: Bangladesh, Brazil, China, India, Indonesia, Japan, Mexico, Nigeria, Pakistan, the Russian Federation, and the United States.
- Is 100% domestically owned and has five owners, all of whom are individuals.
- At the end of 2013, has a start-up capital of 102 times income per capita.
- Performs general industrial or commercial activities. Specifically, it produces ceramic flowerpots and sells them at retail. It does not participate in foreign trade (no import or export) and does not handle products subject to a special tax regime, for example, alcohol or tobacco.
- At the beginning of 2014, owns two plots of land, one building, machinery, office equipment, computers and one truck and leases one truck.
- Does not qualify for investment incentives or any benefits apart from those related to the age or size of the company.
- Has 60 employees – four managers, eight assistants and 48 workers. All are nationals, and one manager is also an owner. The company pays for additional medical insurance for employees (not mandated by any law) as an additional benefit. In addition, in some economies reimbursable business travel and client entertainment expenses are considered fringe benefits. Where applicable, it is assumed that the company pays the fringe benefit tax on this expense or that the benefit becomes taxable income for the employee. The case study assumes no further salary additions for meals, transportation, education or others. Therefore, even when such benefits are frequent, they are not added to or removed from the taxable gross salaries to arrive at the labour tax or contribution calculation.
- Has a turnover of 1,050 times income per capita.
- Makes a loss in the first year of operation.
- Has a gross margin (pre-tax) of 20% (that is, sales are 120% of the cost of goods sold).
- Distributes 50% of its net profits as dividends to the owners at the end of the second year.
- Sells one of its plots of land at a profit at the beginning of the second year.
- Is subject to a series of detailed assumptions on expenses and transactions to further standardise the case study. All financial statement variables are proportional to income per capita. For example, the owner who is also a manager spends 10% of income per capita on travelling for the company (20% of these owner's expenses are purely private, 20% are for entertaining customers and 60% for business travel).

Assumptions about the taxes and contributions

- All the taxes and contributions recorded are those paid in the second year of operation (calendar year 2014). A tax or contribution is considered distinct if it has a different name or is collected by a different agency. Taxes and contributions with the same name and agency, but charged at different rates depending on the business, are counted as the same tax or contribution.
- The number of times the company pays taxes and contributions in a year is the number of different taxes or contributions multiplied by the frequency of payment (or withholding) for each tax. The frequency of payment includes advance payments (or withholding) as well as regular payments (or withholding).

The Paying Taxes sub-indicators Tax payments

The tax payments sub-indicator reflects the total number of taxes and contributions paid, the method of payment, the frequency of payment, the frequency of filing and the number of agencies involved for this standardised case study company during the second year of operation. It includes taxes withheld by the company, such as sales tax, value added tax and employee-borne labour taxes. These taxes are traditionally collected by the company from the consumer or employee on behalf of the tax agencies. Although they do not affect the income statements of the company, they add to the administrative burden of complying with the tax system and so are included in the tax payments measure.

The number of payments takes into account electronic filing. Where full electronic filing and payment is allowed and it is used by the majority of medium-size businesses, the tax is counted as paid once a year even if filings and payments are more frequent. For payments made through third parties, such as tax on interest paid by a financial institution or fuel tax paid by a fuel distributor, only one payment is included even if payments are more frequent.

Table A1.1

Azerbaijan: Number of payments

Tax type	World Bank indicator	Actual payments	Notes
Corporate income tax	1	4	Paid and filed online
Value added tax (VAT)	1	12	Paid and filed online
Employer paid – social security contribution	1	12	Paid and filed online
Property tax	1	4	Paid and filed online
Land tax	1	2	Paid and filed online
Vehicle tax	1	1	
Fuel tax	1	1	
Employee paid – social security contributions	0	12	Paid jointly
Employee paid – labour tax	0	12	Paid jointly
Total	7	60	

Time

Time is recorded in hours per year. The sub-indicator measures the time taken to prepare, file and pay three major types of taxes and contributions: corporate income tax, value added or sales tax, and labour taxes, including payroll taxes and social contributions. Preparation time includes the time to collect all information necessary to compute the tax payable and to calculate the amount payable. If separate accounting books must be kept for tax purposes – or separate calculations made – the time associated with these processes is included.

This extra time is included only if the regular accounting work is not enough to fulfil the tax accounting requirements. Filing time includes the time to complete all necessary tax return forms and file the relevant returns at the tax authority. Payment time considers the hours needed to make the payment online or in person. Where taxes and contributions are paid in person, the time includes delays while waiting.

Table A1.2

Zambia: Time to comply

Tax type	Corporate income tax	Labour taxes	Consumption tax	Total
Compliance process				
Preparation				
Data gathering from internal sources (for example accounting records) if held	16	10	6	
Additional analysis of accounting information to highlight tax sensitive items	12	-	4	
Actual calculation of tax liability including data inputting into software/spreadsheets or hard copy records	6	-	-	
Time spent maintaining/updating accounting systems for changes in tax rates and rules	1	-	-	
Preparation and maintenance of mandatory tax records if required	3	-	-	
Total	38	10	10	58
Filing				
Completion of tax return forms	6	8	6	
Time spent submitting forms to tax authority, which may include time for electronic filing, waiting time at tax authority office etc.	9	36	9	
Total	15	44	15	74
Payment				
Calculations of tax payments required including if necessary extraction of data from accounting records	-	-	15	
Analysis of forecast data and associated calculations if advance payments are required	4	6	-	
Time to make the necessary tax payments, either online or at the tax authority office (include time for waiting in line and travel if necessary)*	-	-	-	
Total	4	6	15	25
Grand total	57	60	40	157

*The time required to make tax payments is negligible and is included within the filing time.

Total Tax Rate

The Total Tax Rate measures the amount of taxes and mandatory contributions borne by the business in the second year of operation, expressed as a share of commercial profit. *Paying Taxes 2016* reports the Total Tax Rate for calendar year 2014. The total amount of taxes borne is the sum of all the different taxes and contributions payable after accounting for allowable deductions and exemptions. The taxes withheld (such as personal income tax) or collected by the company and remitted to the tax authorities (such as value added tax, sales tax or goods and service tax) but not borne by the company are excluded. The taxes included can be divided into five categories: profit or corporate income tax, social contributions and labour taxes paid by the employer (in respect of which all mandatory contributions are included, even if paid to a private entity such as a required pension fund), property taxes, turnover taxes and other taxes (such as municipal fees and vehicle and fuel taxes).

The Total Tax Rate is designed to provide a comprehensive measure of the cost of all the taxes a business bears. It differs from the statutory tax rate, which merely provides the factor to be applied to the tax base. In computing the Total Tax Rate, the actual tax payable is divided by commercial profit.

Commercial profit is essentially net profit before all taxes borne. It differs from the conventional profit before tax, reported in financial statements. In computing profit before tax, many of the taxes borne by a firm are deductible. In computing commercial profit, these taxes are not deductible. Commercial profit therefore presents a clear picture of the actual profit of a business before any of the taxes it bears in the course of the fiscal year.

Commercial profit is computed as sales minus cost of goods sold, minus gross salaries, minus administrative expenses, minus other expenses, minus provisions, plus capital gains (from the property sale), minus interest expense, plus interest income and minus commercial depreciation.

To compute the commercial depreciation, a straight-line depreciation method is applied, with the following rates: 0% for the land, 5% for the building, 10% for the machinery, 33% for the computers, 20% for the office equipment, 20% for the truck and 10% for business development expenses. Commercial profit amounts to 59.4 times income per capita.

Table A1.3

Poland: Total Tax Rate

	PLN '000	PLN '000
Profit before tax (PBT)		1,743
Add back above the line taxes borne		
Social security contributions	448	
National disabled fund	67	
Labour fund and guarantee employee fund	68	
Transport tax	1	
Property tax	22	
		606
Commercial profit (profit before all taxes borne)		2,349
Corporate income tax on PBT after necessary adjustments	(340)	
Above the line taxes borne	(606)	
Total taxes borne		(946)
Profit after tax		1,403
Total Tax Rate = Total taxes borne/commercial profit		40.3%

The methodology for calculating the Total Tax Rate is broadly consistent with the Total Tax Contribution framework⁷⁴ developed by PwC and the calculation within this framework for taxes borne. But while the work undertaken by PwC is usually based on data received from the largest companies in the economy, *Doing Business* focuses on a case study for a standardised medium-size company.

From *Paying Taxes 2014*, fuel tax has not been considered for the purpose of the Total Tax Rate calculations because of the difficulty of computing these taxes in a consistent way across all of the economies covered. The amounts involved are also in most cases very small. Fuel taxes continue to be counted in the number of payments.

The base for the financial statements and GNIpc

The case study company's financial statements are based upon the gross national income per capita (GNIpc) in each economy. Turnover, for example, is assumed to be 1,050 times GNIpc giving, after deducting various expenses, a commercial profit of 59.4 times GNIpc. For the years 2004 to 2011 the GNIpc value for 2005 has been used. For the years 2012, 2013 and 2014 the 2012 value in each economy has been used so that the study reflects more accurately the current economic conditions. In the future the GNIpc will be updated every three years.

In some economies updating the GNIpc to the 2012 value was not sufficient to bring the salaries of all the case study employees up to the minimum wage thresholds that exist in those economies. In those instances an additional multiple of two or three times the GNIpc has been used.

Expanding the sample of cities covered for large economies

Since its inception the World Bank Group's *Doing Business* study has focused on the largest business city of each economy. Depending on the indicator and the size of the economy, this focus can be a limitation in extrapolating results to the economy level. As the subnational *Doing Business* reports prepared by the World Bank have shown, the indicators measuring the procedures, time and cost to complete a transaction (such as the dealing with construction permits indicators) tend to show more variation across cities within an economy than do indicators capturing features of the law applicable nationwide (such as the protecting minority investors or resolving insolvency indicators). Moreover, this limitation is likely to be more important in larger economies – where the largest business city is likely to represent a smaller share of the overall economy – and in those with greater regional diversity in business practices.

⁷⁴ www.pwc.com/totalexcontribution

To address this issue, from 2015, *Doing Business* including the *Paying Taxes* indicator has expanded its sample of cities in large economies, defined as those with a population of more than 100 million in 2013. These include: Bangladesh, Brazil, China, India, Indonesia, Japan, Mexico, Nigeria, Pakistan, the Russian Federation and the United States. For each of these economies the sample now includes the second largest business city. Population size was used as the criterion for selecting these economies for two main reasons: First, economies with a large population, because of their size and diversity, are more likely to have differences in performance on indicators. Second the larger the population in an economy, the larger the number of people who can benefit from improvements in business regulation.

Within each economy the second city was also selected on the basis of population size and must be in a different metropolitan area from the largest business city (see Table A1.4).⁷⁵

For an economy represented by two cities, both sets of data for the sub-indicators are available and are disclosed in Appendix 3. Both cities are also included in the economy's ranking calculation.

Table A1.4

Economy	Cities
Bangladesh	Dhaka, Chittagong
Brazil	Sao Paulo, Rio de Janeiro
China	Shanghai, Beijing
India	Mumbai, Delhi
Indonesia	Jakarta, Surabaya
Japan	Tokyo, Osaka
Mexico	Mexico City, Monterrey
Nigeria	Lagos, Kano
Pakistan	Karachi, Lahore
Russian Federation	Moscow, St. Petersburg
USA	New York City, Los Angeles

⁷⁵ Where the second and third largest cities were very close in population size, the GDP of the city or relevant state was used to determine which city was the second largest business city.

Calculation of scores and ranking for economies with two cities covered

For each of the 11 economies for which a second city is included, the distance to frontier score is calculated as the population-weighted average of the distance to frontier scores for the two cities covered (Table A1.5). This is done for the scores for each of the component sub-indicators: number of payments, time and Total Tax Rate.

The table below shows the city data for the eleven economies.

Table A1.5

Economy	Population	Weight	Total Tax Rate (%)	Time to comply (hours)	Number of payments
Bangladesh Dhaka	14,730,537	78%	31.6	302	21.0
Bangladesh Chittagong	4,106,060	22%	31.6	302	21.0
Bangladesh	-	-	31.6	302	21.0
Brazil Sao Paulo	19,659,808	61%	69.1	2600	10.0
Brazil Rio de Janeiro	12,373,884	39%	69.4	2600	9.0
Brazil	-	-	69.2	2600	9.6
China Shanghai	19,979,977	55%	67.2	261	9.0
China Beijing	16,189,572	45%	68.5	261	9.0
China	-	-	67.8	261	9.0
India Mumbai	19,421,983	47%	60.6	243	33.0
India Delhi	21,935,142	53%	60.6	243	33.0
India	-	-	60.6	243	33.0
Indonesia Jakarta	9,629,953	78%	29.7	234	54.0
Indonesia Surabaya	2,768,199	22%	29.7	234	54.0
Indonesia	-	-	29.7	234	54.0
Japan Tokyo	36,833,979	65%	51.3	330	14.0
Japan Osaka	19,491,722	35%	51.4	330	14.0
Japan	-	-	51.3	330	14.0
Mexico Mexico City	20,131,688	83%	51.7	286	6.0
Mexico Monterrey	4,112,643	17%	51.7	286	6.0
Mexico	-	-	51.7	286	6.0
Nigeria Lagos	10,780,986	77%	33.4	956	59.0
Nigeria Kano	3,220,929	23%	33.3	747	59.0
Nigeria	-	-	33.3	908	59.0
Pakistan Karachi	14,080,737	65%	32.5	594	47.0
Pakistan Lahore	7,487,415	35%	32.8	594	47.0
Pakistan	-	-	32.6	594	47.0
Russian Federation Moscow	11,461,264	70%	47.1	168	7.0
Russian Federation Saint Petersburg	4,871,556	30%	46.8	168	7.0
Russian Federation	-	-	47.0	168	7.0
United States New York	18,365,262	60%	45.9	175	11.0
United States Los Angeles	12,160,151	40%	40.9	175	10.0
United States	-	-	43.9	175	10.6

Source: United Nations, Department of Economic and Social Affairs, Population Division, World Urbanization Prospects, 2014 Revision, "File 12: Population of Urban Agglomerations with 300,000 Inhabitants or More in 2014, by Country, 1950-2030 (thousands)." Available at <http://esa.un.org/unpd/wup/CD-ROM/Default.aspx>.

Ranking calculation and the distance to frontier measure

Prior to *Paying Taxes 2015*, the economies were ranked using a simple average of the percentile rankings for each of the sub-indicators, but with a threshold applied to the Total Tax Rate.

From *Paying Taxes 2015*, the ease of paying taxes ranking is based on the distance to frontier score rather than on the percentile rank. The distance to frontier score benchmarks economies with respect to a measure of regulatory best practice – showing the gap between each economy’s performance and the best performance on each indicator. The frontier is set at the lowest number that has occurred in the study for each sub-indicator with the exception of the Total Tax Rate, for which a threshold has been established (more details below). For time, the frontier is defined as the lowest time recorded among all economies in the *Doing Business* sample that levy the three major taxes – profit tax, labour tax including mandatory contributions and VAT or sales tax. The ranking based on the distance to frontier score is highly correlated with that based on the percentile rank, but the distance to frontier score captures more information than the percentile rank as it shows not only how economies are ordered but also how far apart they are.

The ranking of economies on the ease of paying taxes is determined by sorting their distance to frontier scores on paying taxes, rounded to 2 decimals. These scores are the simple average of the distance to frontier scores for each of the sub-indicators (number of payments, time and Total Tax Rate) with a threshold being applied to the Total Tax Rate sub-indicator. The threshold is defined as the total tax rate at the 15th percentile of the overall distribution for all years included in the analysis up to and including *Doing Business 2015*, which is 26.1%. All economies with a total tax rate below this threshold receive the same score as the economy at the threshold. Additionally, above the threshold the Total Tax Rate is included in the ranking in a non-linear fashion (see below).

The threshold is not based on any economic theory of an ‘optimal tax rate’ that minimises distortions or maximises efficiency in an economy’s overall tax system. Instead, it is mainly empirical in nature, set at the lower end of the distribution of tax rates levied on medium-size enterprises in the manufacturing sector as observed through the paying taxes indicators. This reduces the bias in the total tax rate indicator toward economies that do not need to levy significant taxes on companies like the *Doing Business* standardised case study company because they raise public revenue in other ways – for example, through taxes on foreign companies, through taxes on sectors other than manufacturing or from natural resources (all of which are outside the scope of the methodology).

The World Bank Group distance to frontier measure

This report presents in Appendix 3 the results for two aggregate benchmark measures: the distance to frontier measure and the ease of doing business ranking, which since *Paying Taxes 2015*, has been based on the distance to frontier measure. The ease of doing business ranking, including the ranking for *Paying Taxes*, compares economies with one another; while the distance to frontier score benchmarks economies with respect to regulatory best practice, showing the absolute distance to the best performance on each *Doing Business* indicator. Both measures can be used for comparisons over time. When compared across years, the distance to frontier measure shows how much the regulatory environment for local entrepreneurs in each economy has changed over time in absolute terms, while the ease of paying taxes ranking can show only how economies have changed relative to one another.

The frontier is a score derived from the most efficient practice or highest score achieved on the *Paying Taxes* sub-indicators by any economy for all years included in the analysis up to and including *Doing Business 2015*. In *Paying Taxes*, for example, Hong Kong SAR, (China) and Saudi Arabia have achieved the highest performance on the number of payments (3 payments), Singapore on time (49 hours) and Solomon Islands on the Total Tax Rate (26.1%).

Calculating the distance to frontier for each economy involves two main steps. First, two of the *Paying Taxes* sub-indicators, number of payments and time, are rescaled to a common unit using a linear transformation: $(\max - y)/(\max - \min)$, with the minimum value (min) representing the frontier – the highest performance on that sub-indicator across all economies for all years included in the analysis up to and including *Doing Business 2015*. For the time to pay taxes the frontier is defined as the lowest time recorded among all economies that levy the three major taxes: profit tax, labour taxes and mandatory contributions, and value added tax (VAT) or sales tax. For the Total Tax Rate, consistent with the use of a threshold in calculating the rankings on this sub-indicator, the frontier is defined as the Total Tax Rate at the 15th percentile of the overall distribution of Total Tax Rates for all years included in the analysis up to and including *Doing Business 2015*.

Second, for each economy the scores obtained are aggregated through simple averaging into one distance to frontier score. An economy's distance to frontier is indicated on a scale from 0 to 100, where 0 represents the lowest performance and 100 the frontier. To mitigate the effects of extreme outliers in the distributions of the rescaled data, the worst performance (i.e. the max) is calculated after the removal of outliers.

The worst performance is defined as the 95th percentile for each component of the pooled data for all economies for all the years included in the analysis. All distance to frontier calculations are based on a maximum of five decimals. However, the ease of paying taxes ranking calculation is based on two decimals.

The difference between an economy's distance to frontier score in any previous year and its score on the *Paying Taxes* indicator for 2014 illustrates the extent to which the economy has closed the gap to the frontier over time. And in any given year the score measures how far an economy is from the highest performance. The distance to frontier measure can also be used for comparisons across economies in the same year, complementing the ease of paying taxes ranking.

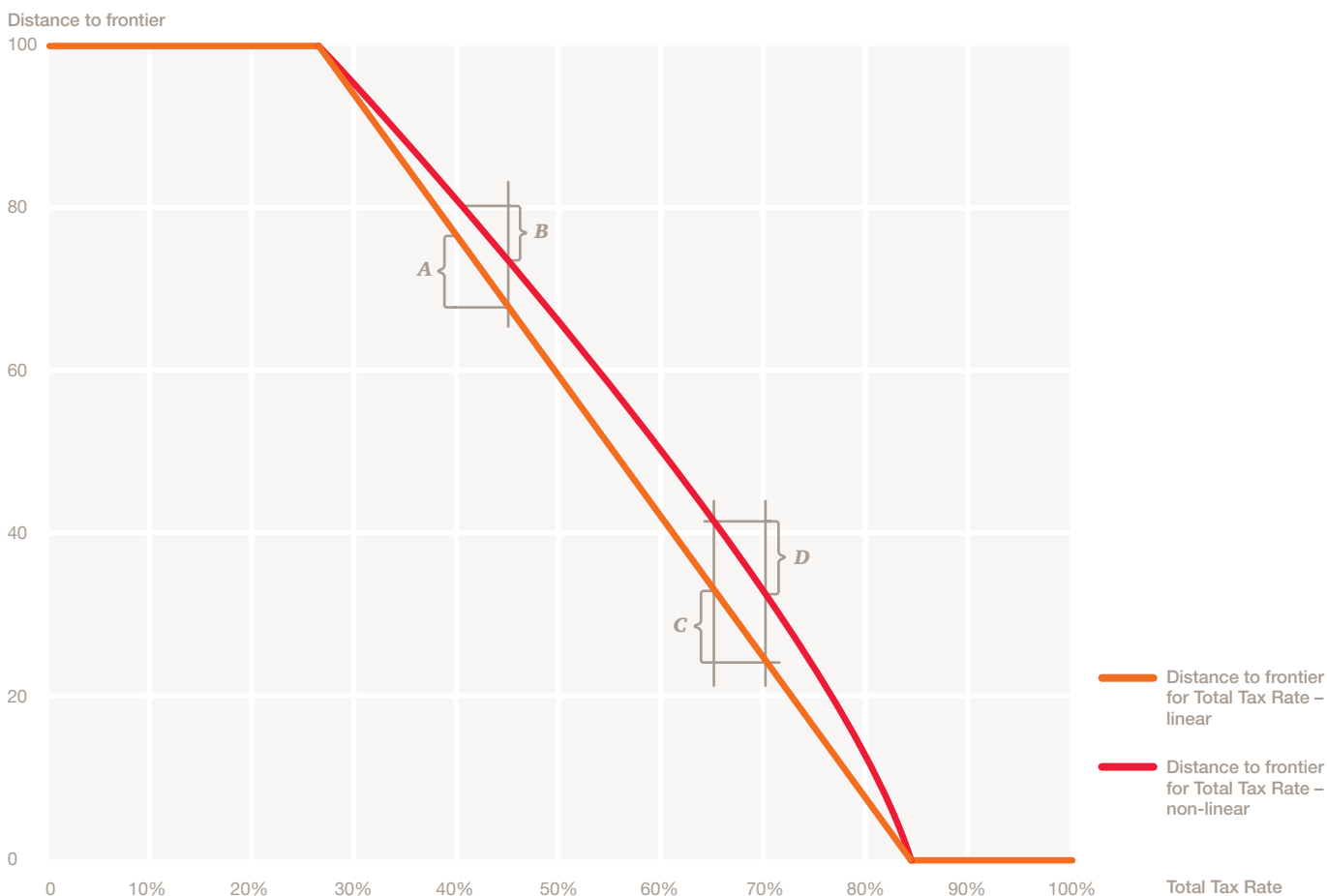
Treatment of the Total Tax Rate

Since *Paying Taxes 2015*, the Total Tax Rate component of the paying taxes indicator is transformed in a non-linear fashion before it enters the distance to frontier score for paying taxes. As a result of the non-linear transformation, an increase in the Total Tax Rate has a smaller impact on the distance to frontier score for the Total Tax Rate – and therefore on the distance to frontier score for paying taxes – for economies with a below-average Total Tax Rate than it would have in the calculation done in previous years (line B is smaller than line A in figure A1.1). And for economies with an extreme Total Tax Rate (a rate that is very high relative to the average), an increase has a greater impact on both these distance to frontier scores than before (line D is bigger than line C in Figure A1.1).

The non-linear transformation is not based on any economic theory of an 'optimal tax rate' that minimises distortions or maximises efficiency in an economy's overall tax system. Instead, it is mainly empirical in nature. The non-linear transformation along with the threshold reduces the bias in the indicator toward economies that do not need to levy significant taxes on companies like the *Doing Business* standardised case study company because they raise public revenue in other ways – for example, through taxes on foreign companies, through taxes on sectors other than manufacturing or from natural resources (all of which are outside the scope of the methodology). In addition, it acknowledges the need of economies to collect taxes from firms.

Figure A1.1

How the non-linear transformation affects the distance to frontier score for the Total Tax Rate



Note: The non-linear distance to frontier for the Total Tax Rate is equal to the distance to frontier for the Total Tax Rate to the power of 0.8.

Source: Doing Business database.

Distance to frontier (DTF)

DTF for the time to comply and the number of payments is computed as:

$$100 * (max - y) / (max - min)$$

Where y := sub-indicator value for a given economy

DTF for the Total Tax Rate (TTR) is computed as:

$$TTR^{DTF} = 100 * [(max - y) / (max - min)]^{0.8}$$

For a TTR value below the 15th percentile, TTR^{DTF} is set at 100.

The overall *Paying Taxes* DTF will then take the form;

$$Paying\ Taxes^{DTF} = 1/3 [TTR^{DTF} + Time_{DTF} + Payments_{DTF}]$$

Economy sub-indicator results by region

Which economies are most relevant to you? Use our comparative modeller, www.pwc.com/payingtaxesmodeller to create your own comparisons from all the economies and regions.

Figure A2.1: Africa

Total Tax Rate (%)

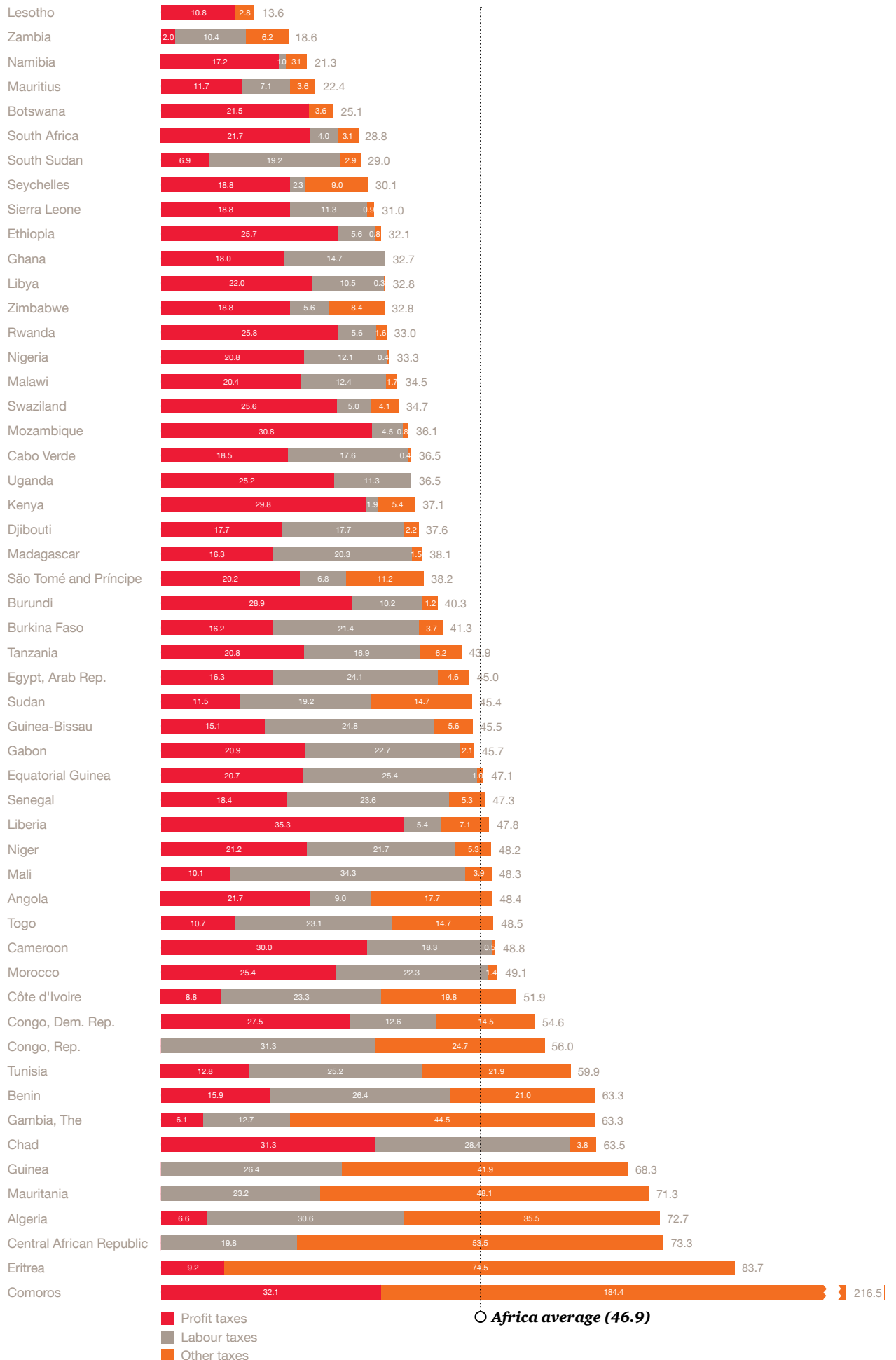


Figure A2.2: Africa

Time to comply (hours)

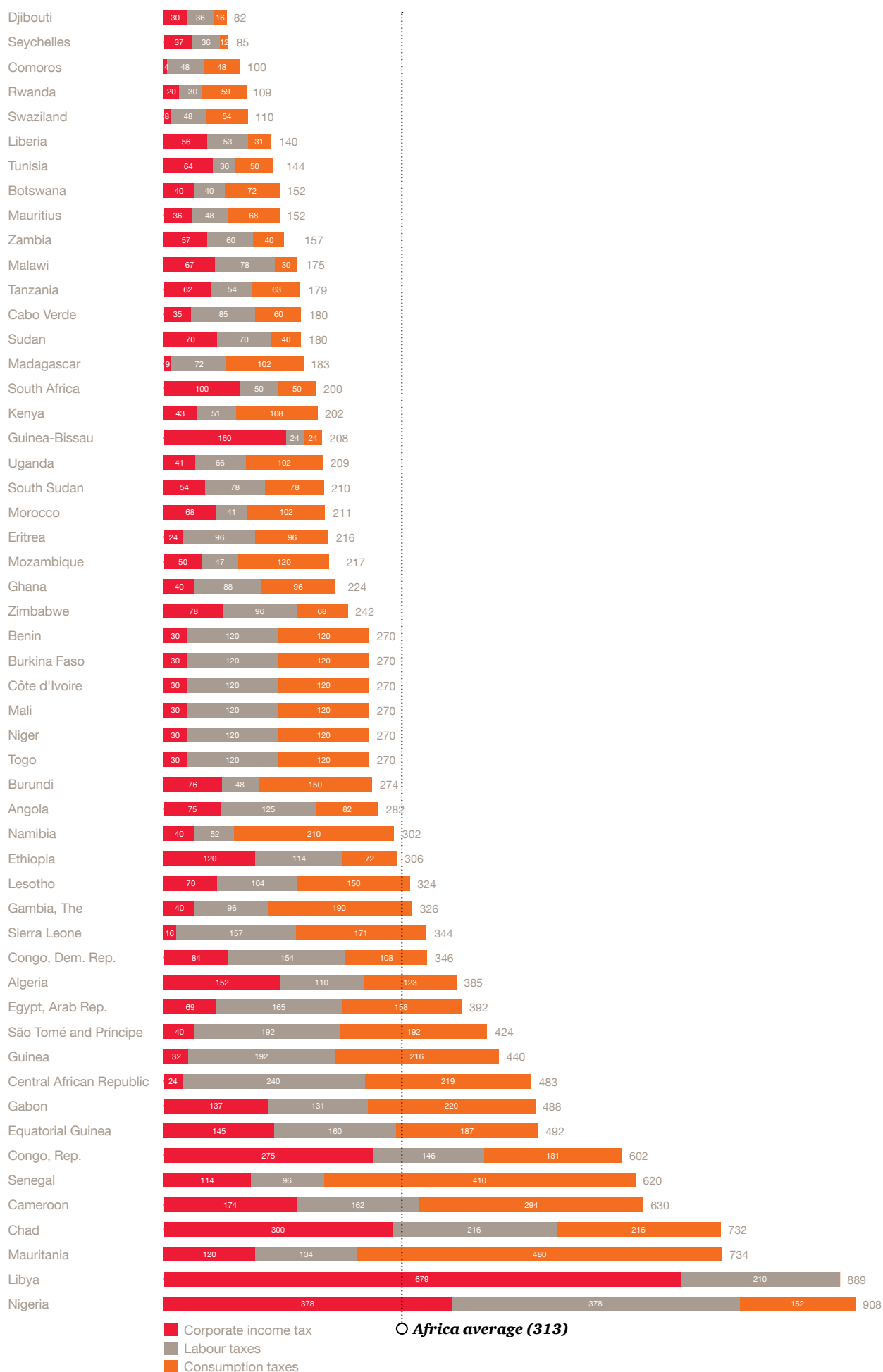


Figure A2.3: Africa

Number of payments

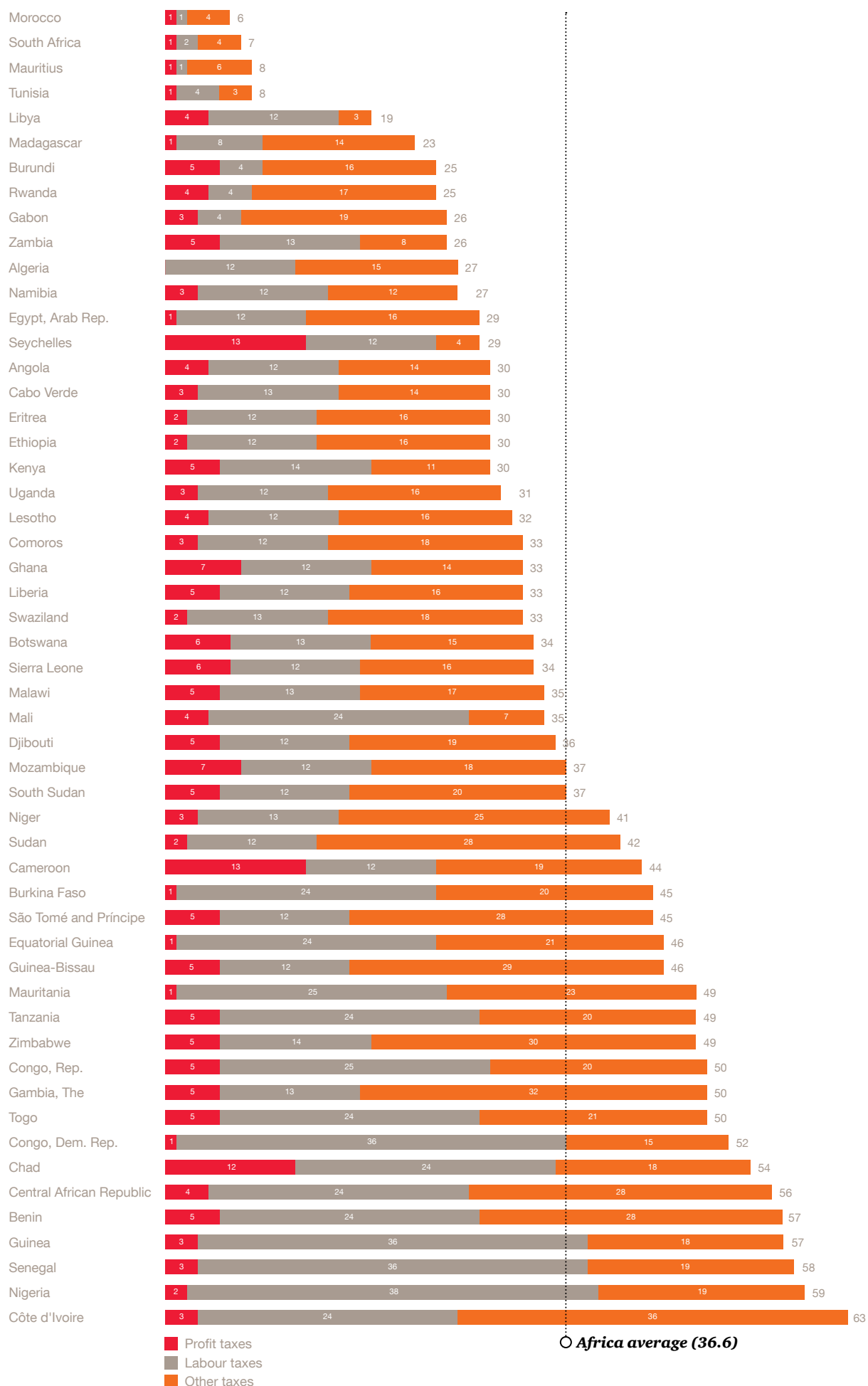


Figure A2.4: Asia Pacific

Total Tax Rate (%)

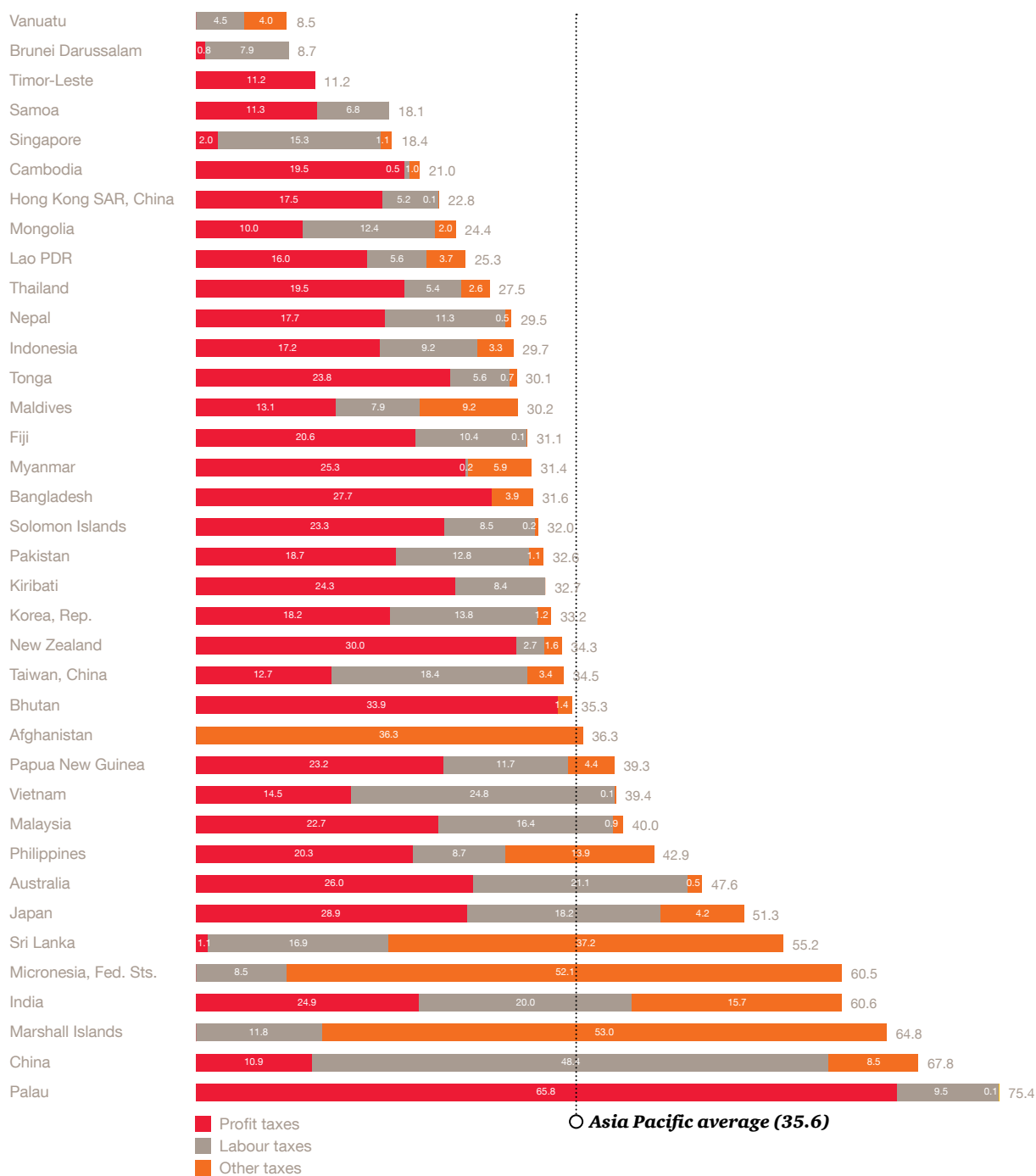


Figure A2.5: Asia Pacific

Time to comply (hours)

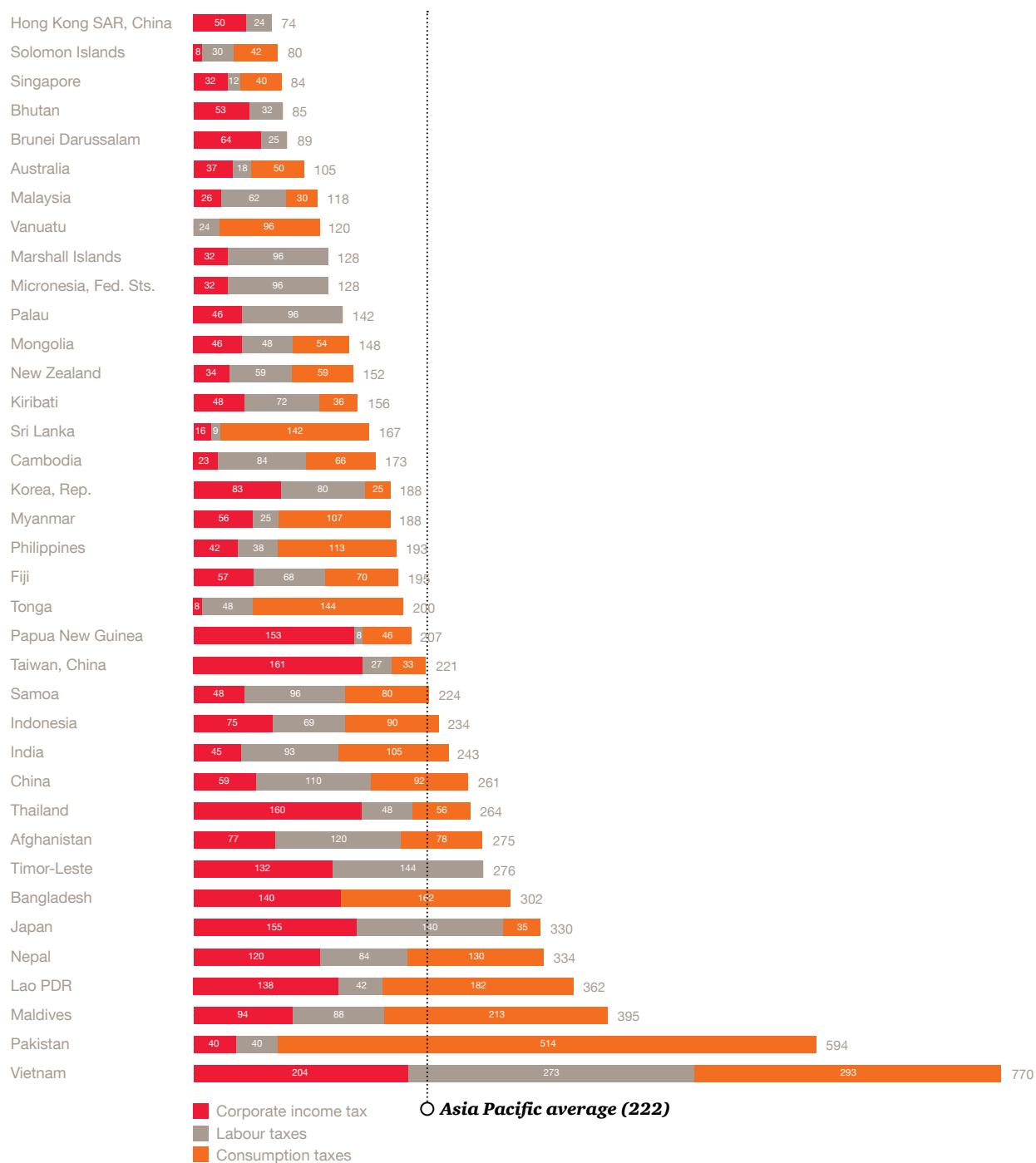


Figure A2.6: Asia Pacific

Number of payments

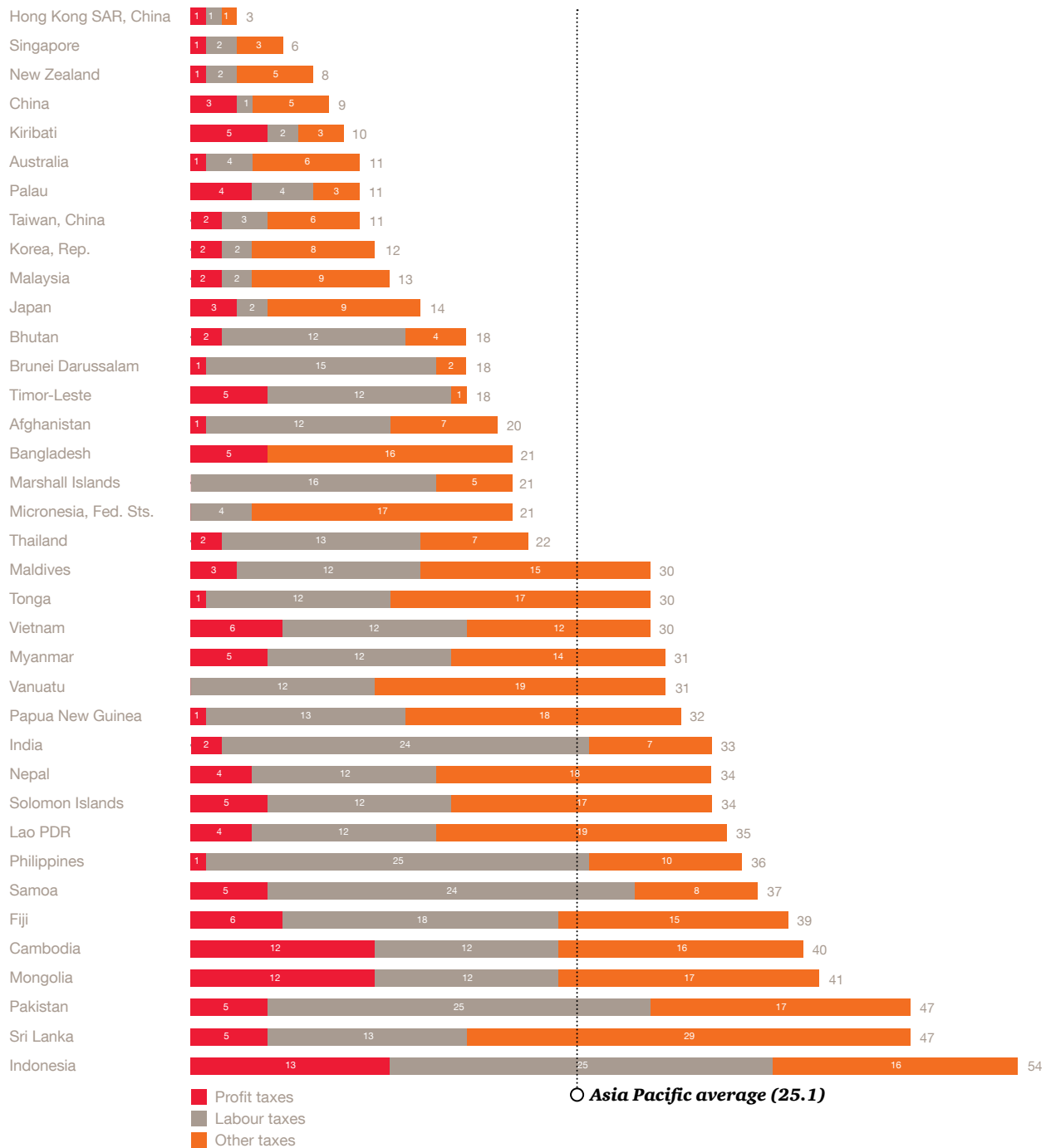


Figure A2.7: Central America & The Caribbean

Total Tax Rate (%)

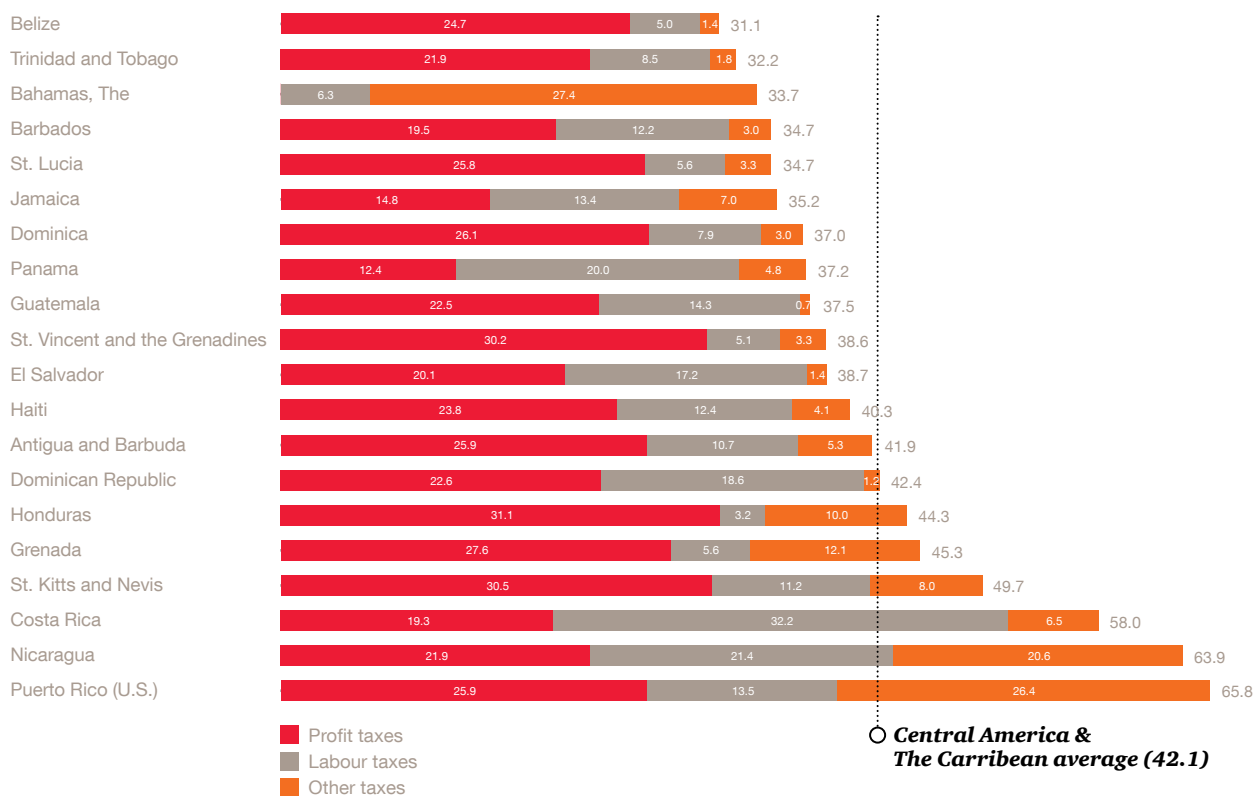


Figure A2.8: Central America & The Caribbean

Time to comply (hours)

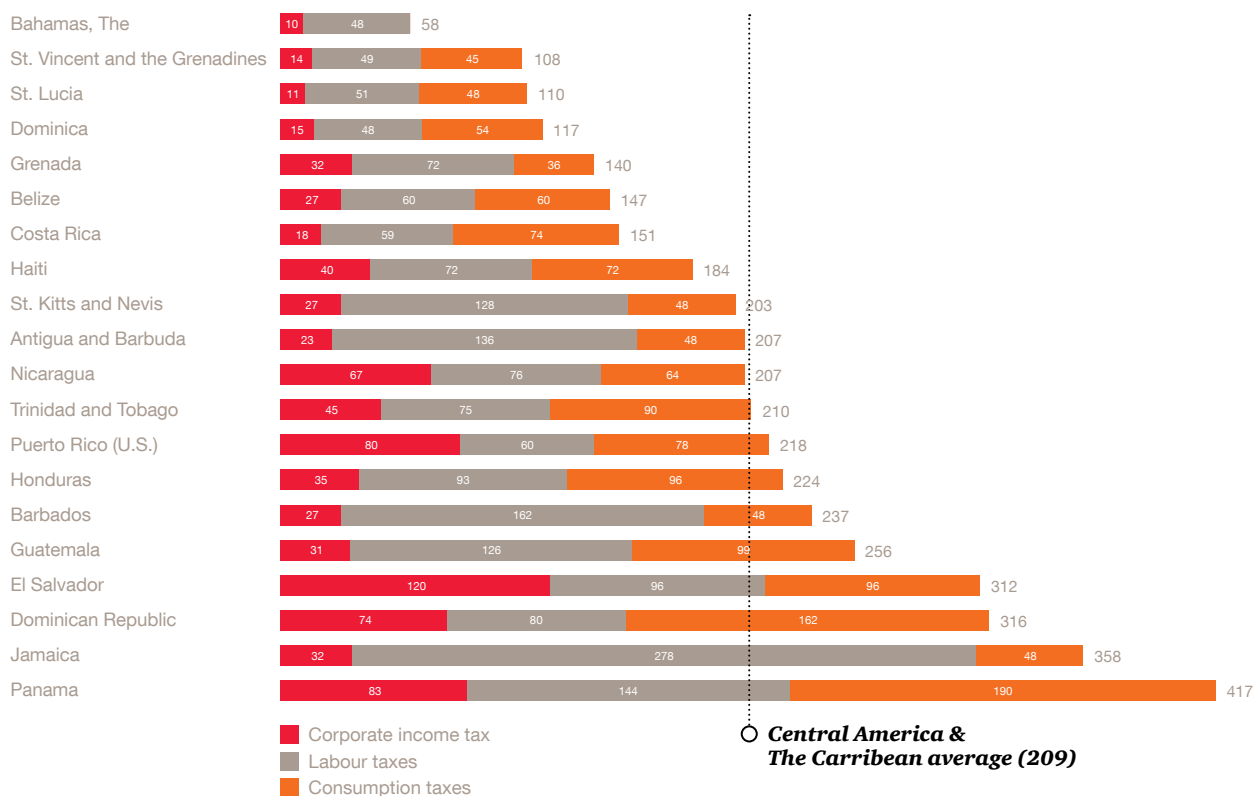


Figure A2.9: Central America & The Caribbean

Number of payments

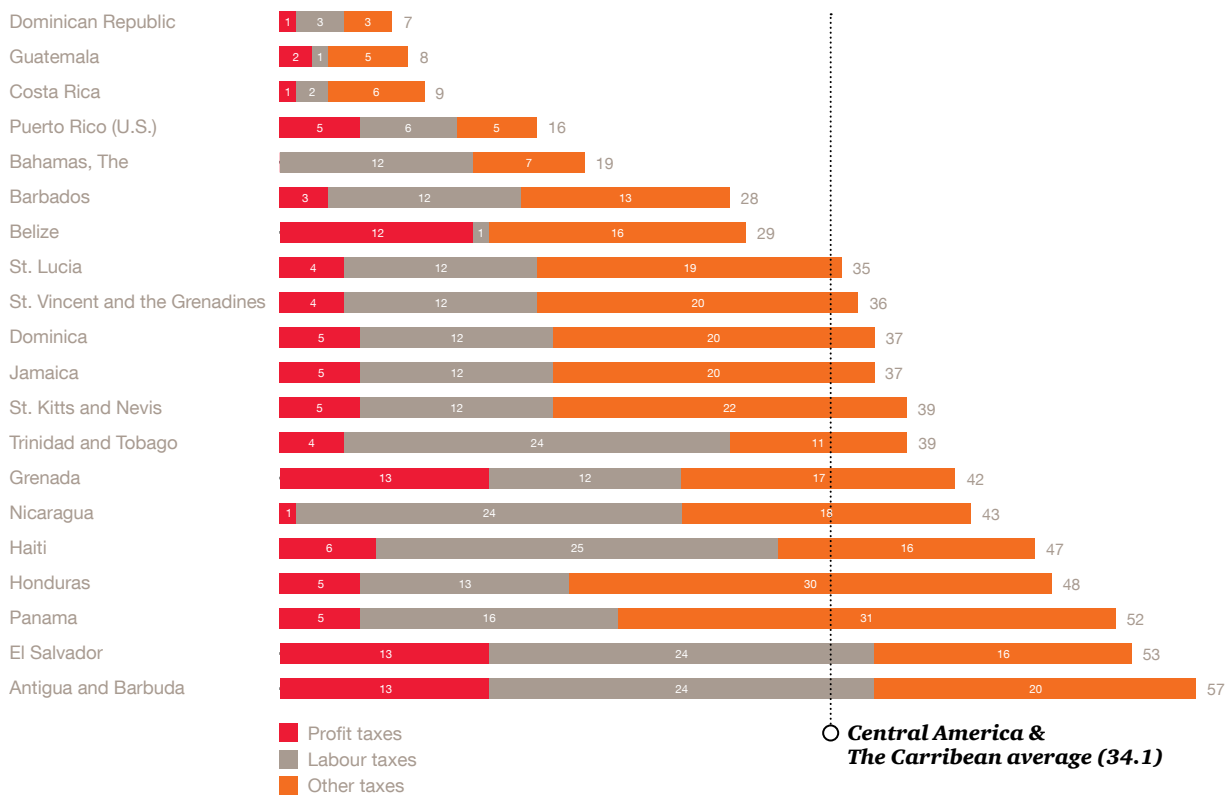


Figure A2.10: Central Asia & Eastern Europe

Total Tax Rate (%)

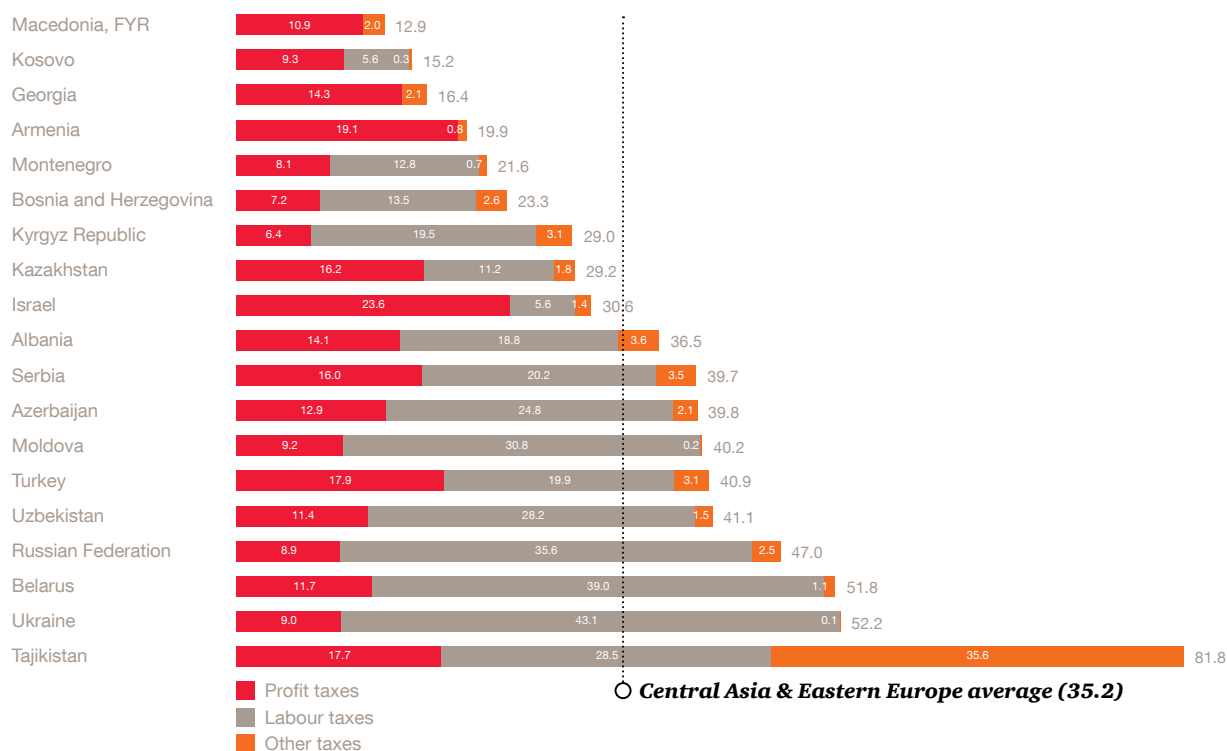


Figure A2.11: Central Asia & Eastern Europe

Time to comply (hours)

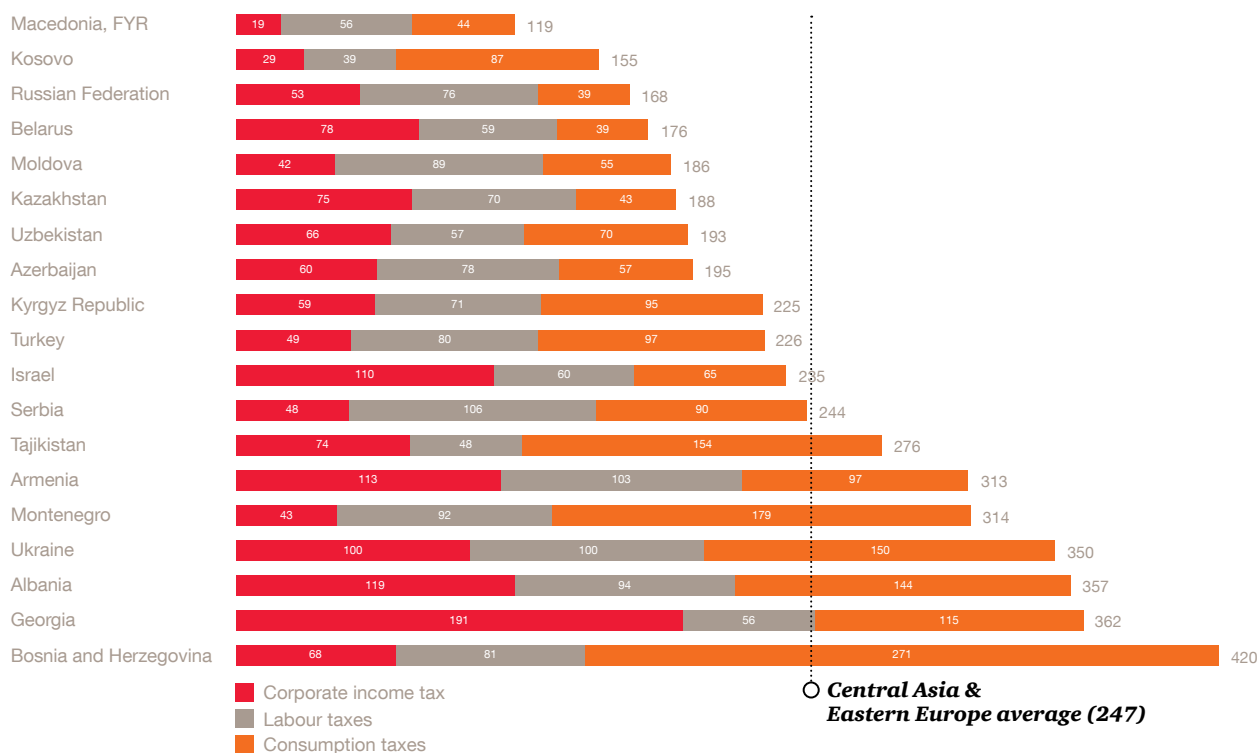


Figure A2.12: Central Asia & Eastern Europe

Number of payments

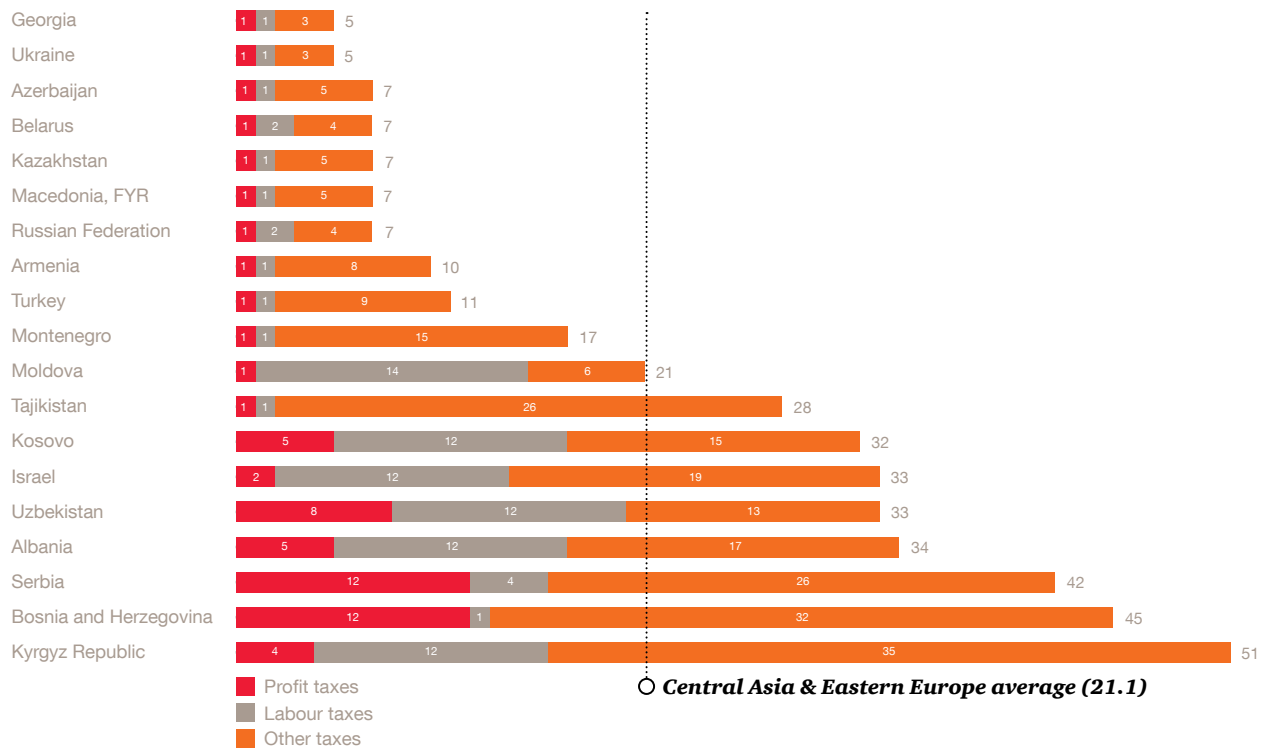


Figure A2.13: EU & EFTA

Total Tax Rate (%)

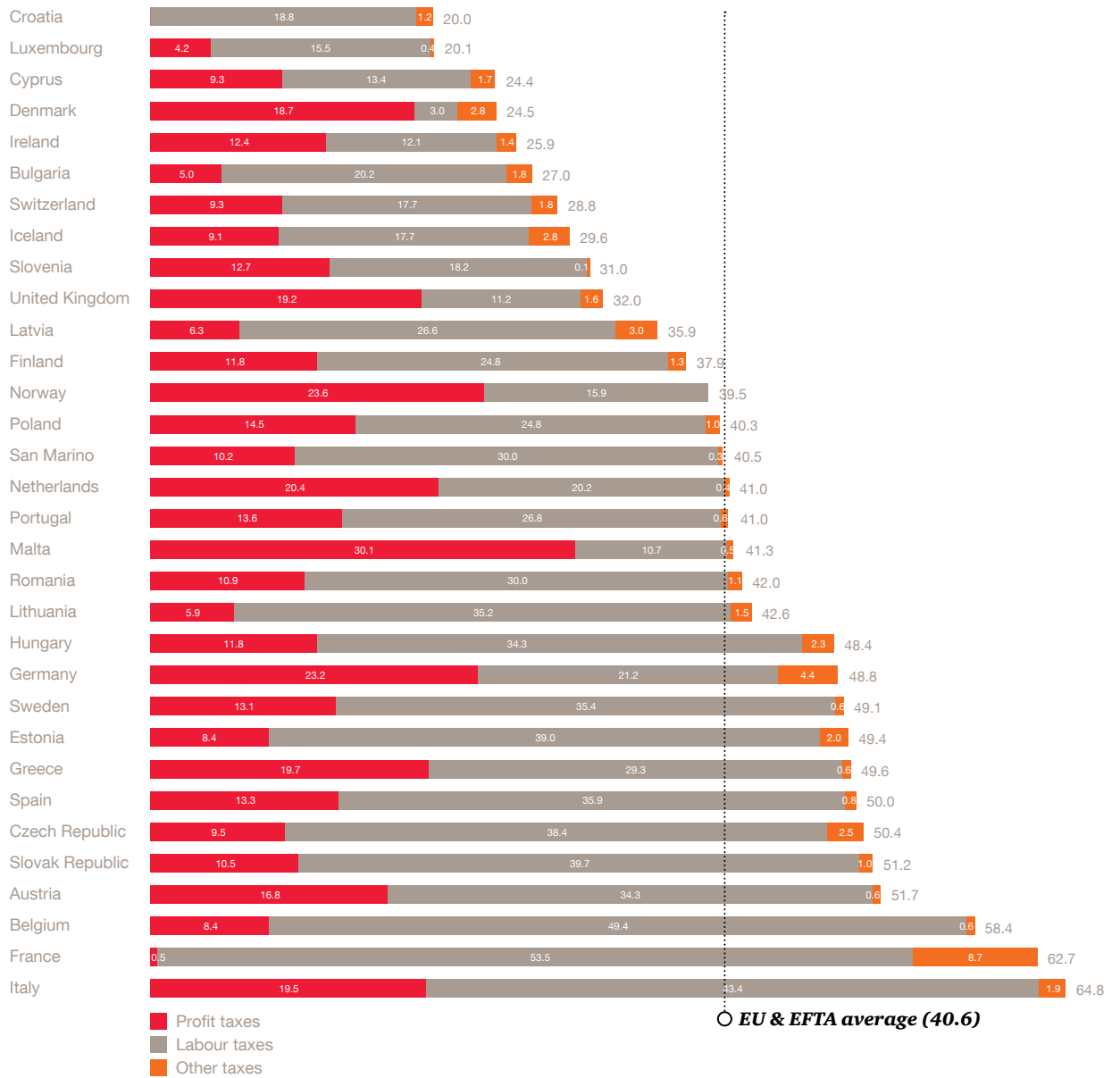


Figure A2.14: EU & EFTA

Time to comply (hours)

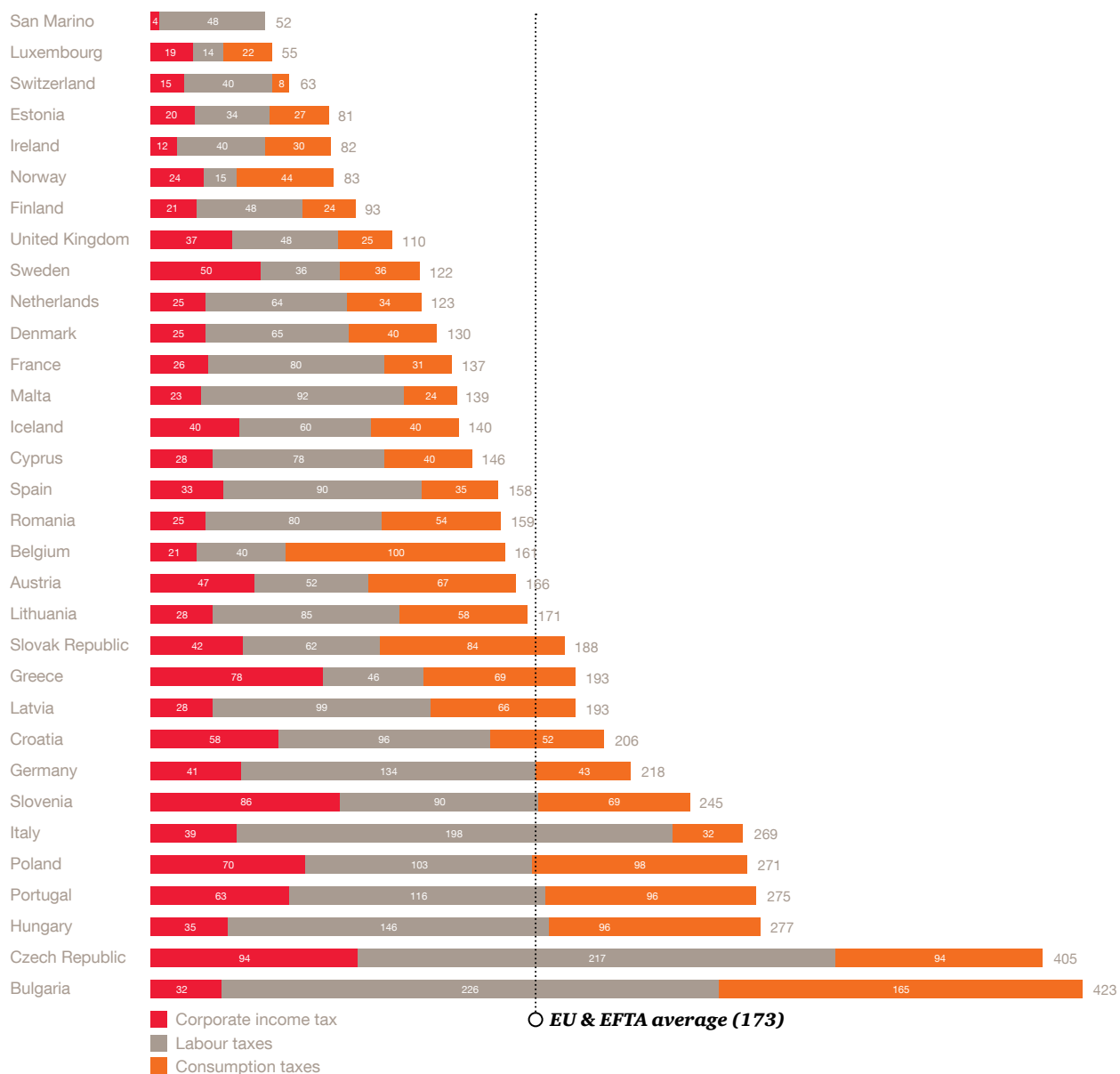


Figure A2.15: EU & EFTA

Number of payments

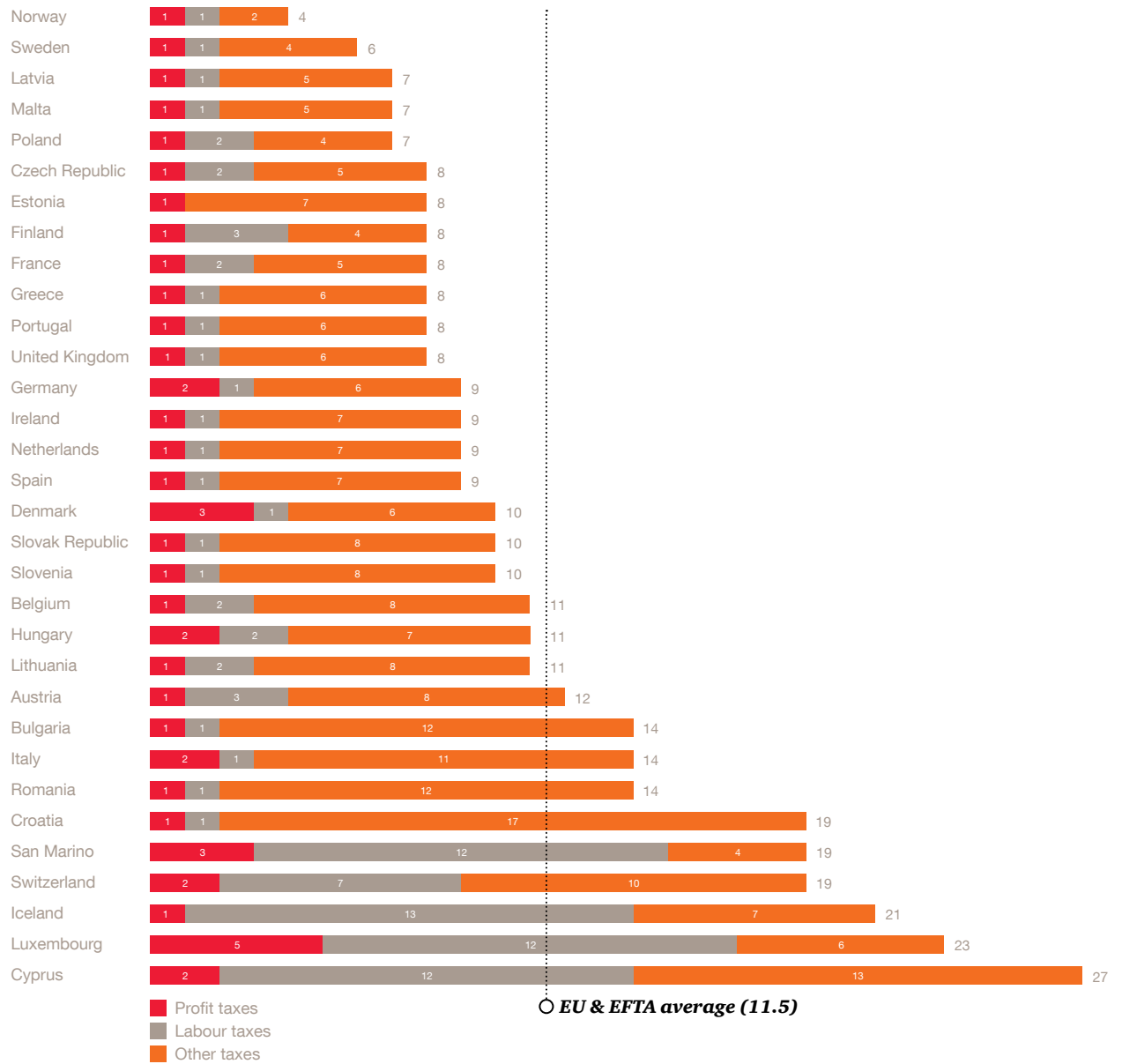


Figure A2.16: Middle East

Total Tax Rate (%)

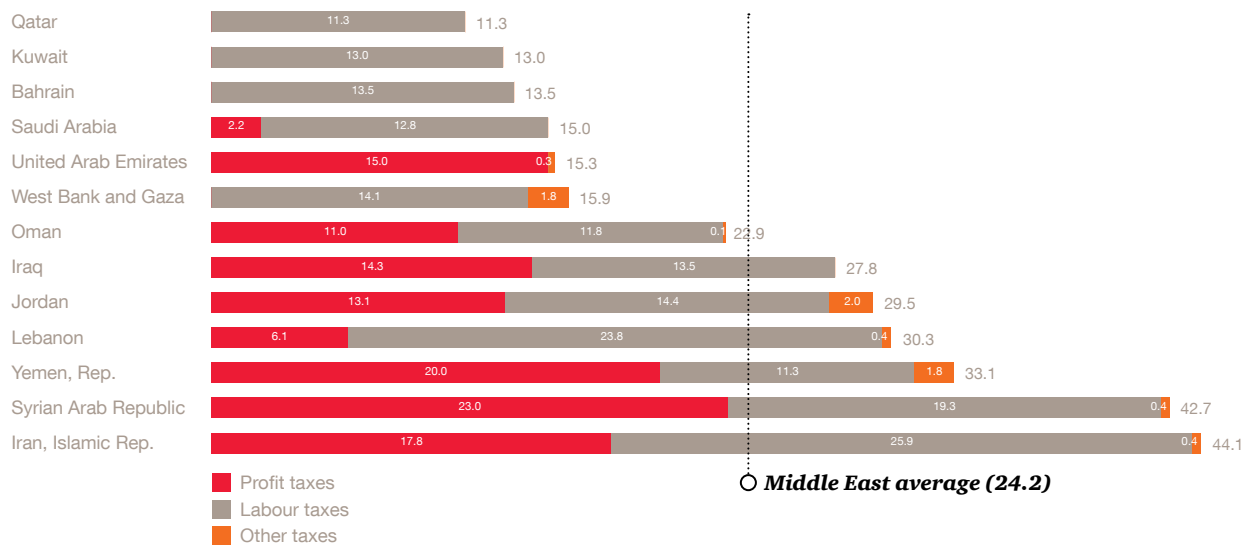


Figure A2.17: Middle East

Time to comply (hours)

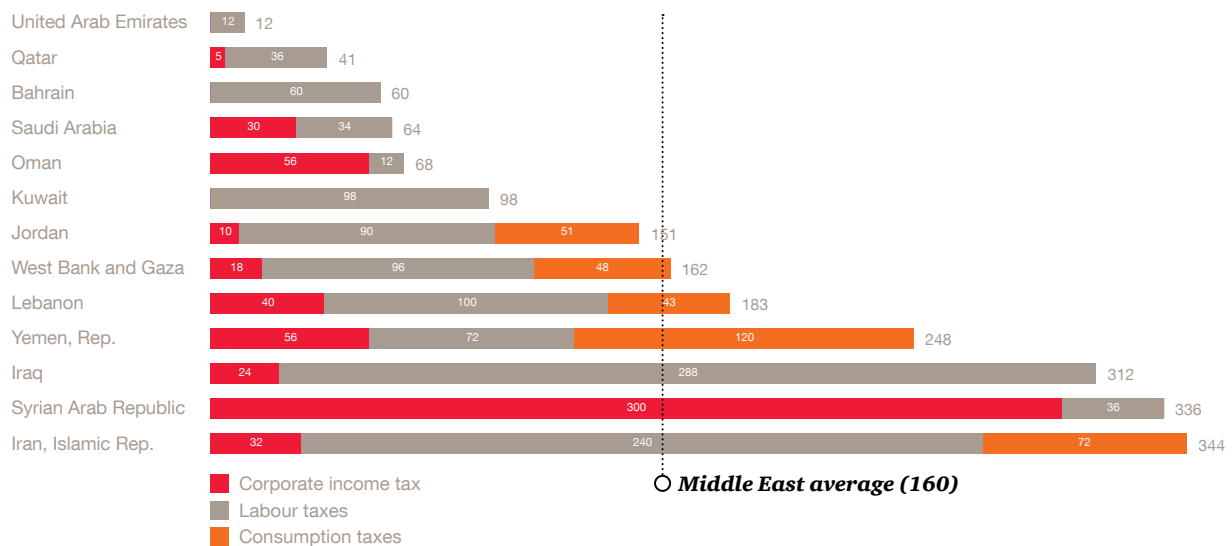


Figure A2.18: Middle East

Number of payments

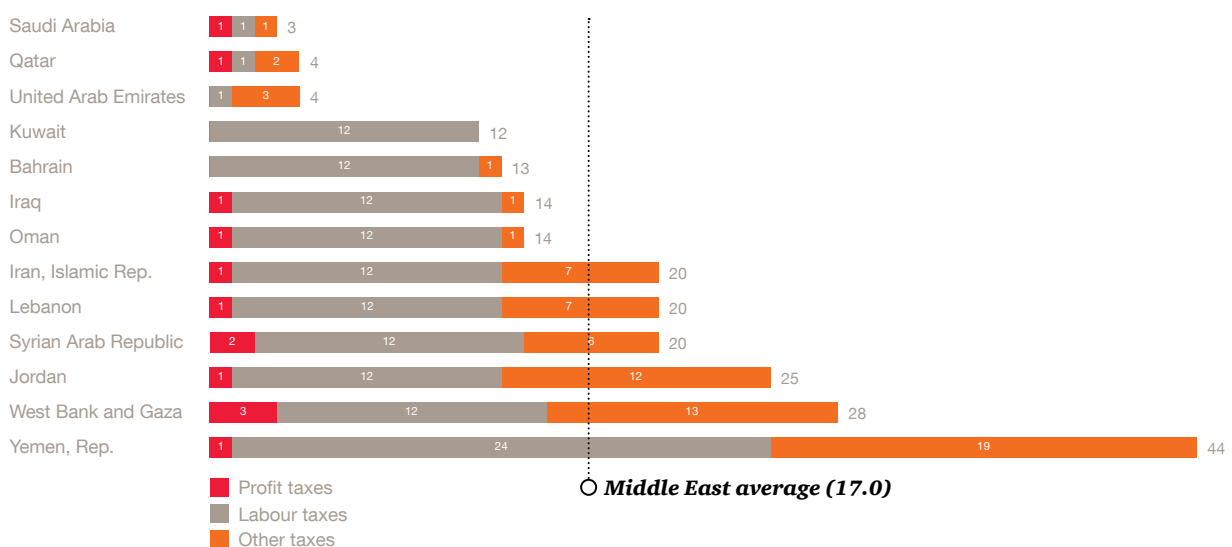


Figure A2.19: North America

Total Tax Rate (%)

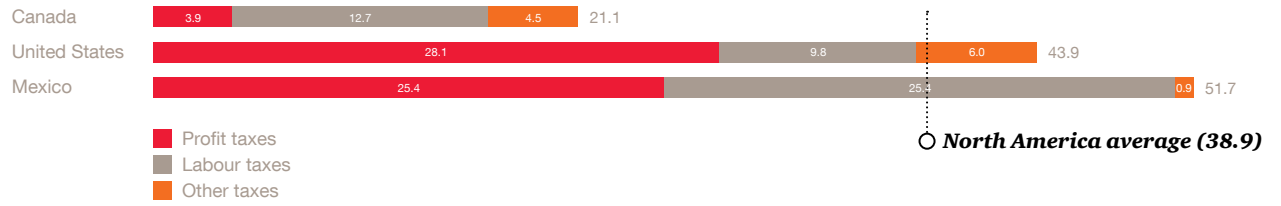


Figure A2.20: North America

Time to comply (hours)

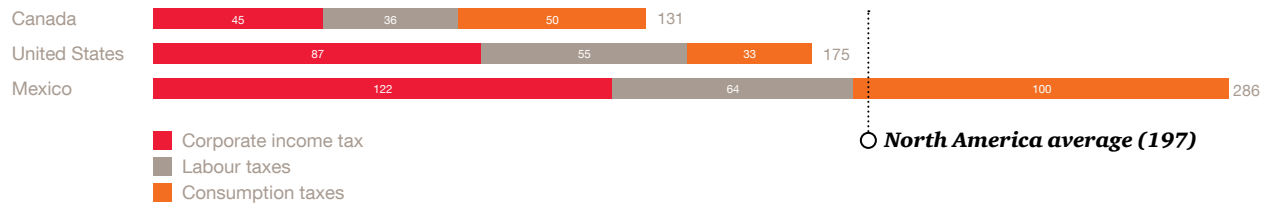


Figure A2.21: North America

Number of payments

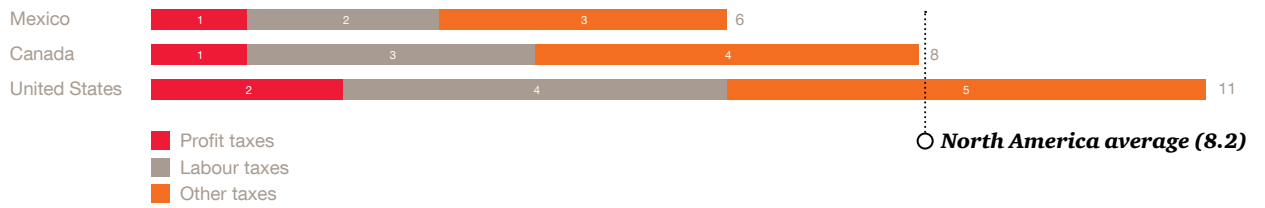


Figure A2.22: South America

Total Tax Rate (%)

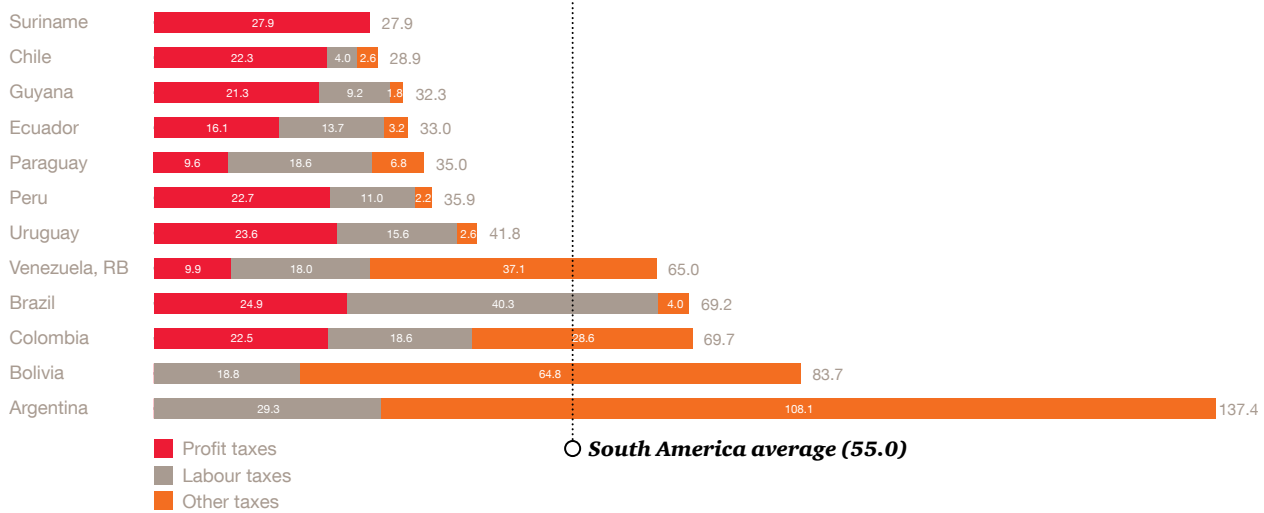


Figure A2.23: South America

Time to comply (hours)

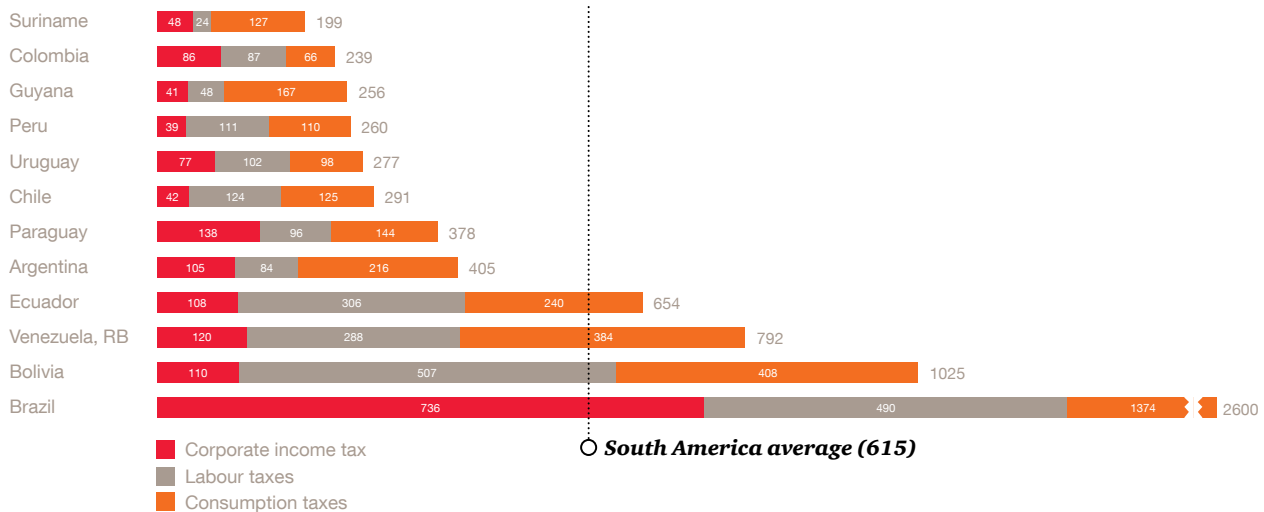
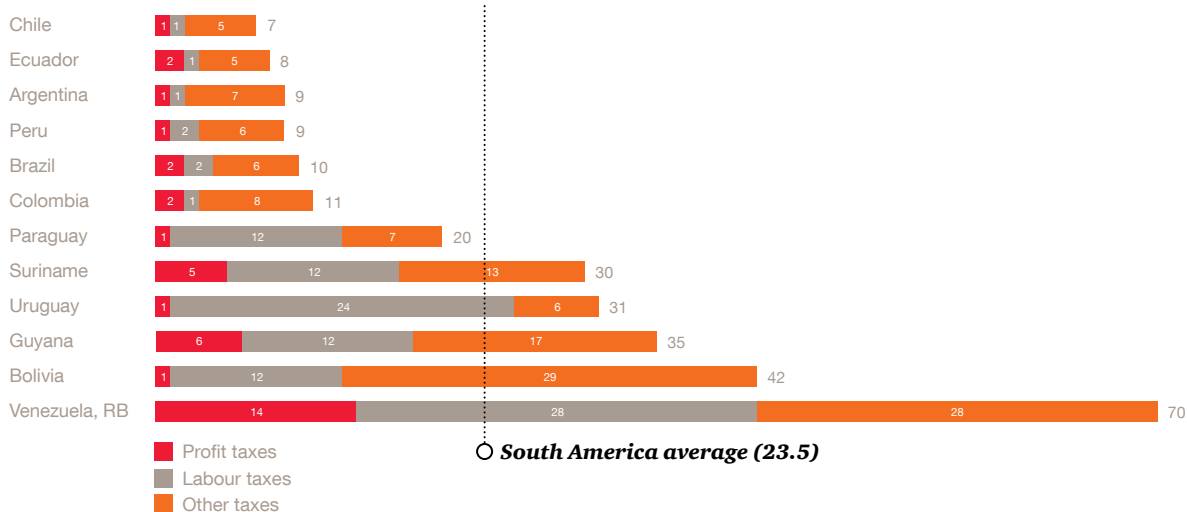


Figure A2.24: South America

Number of payments



The data tables

Table 1: Overall *Paying Taxes* ranking and distance to frontier

Table 2: Total Tax Rate

Table 3: Time to comply

Table 4: Tax payments

Table A3.1: Overall *Paying Taxes* ranking

Economy	Distance to frontier	Rank
Afghanistan	74.14	89
Albania	62.01	142
Algeria	45.03	169
Angola	62.25	141
Antigua and Barbuda	54.35	161
Argentina	44.99	170
Armenia	82.51	41
Australia	82.35	42
Austria	76.53	74
Azerbaijan	83.77	34
Bahamas, The	87.09	24
Bahrain	93.88	8
Bangladesh	74.42	86
Barbados	72.42	99
Belarus	78.74	63
Belgium	73.80	90
Belize	78.17	69
Benin	39.91	179
Bhutan	85.50	28
Bolivia	12.18	189
Bosnia and Herzegovina	57.55	154
Botswana	77.47	71
Brazil	40.85	178
Brunei Darussalam	89.61	16
Bulgaria	74.19	88
Burkina Faso	58.08	153
Burundi	69.45	111
Cabo Verde	73.36	94
Cambodia	73.06	95
Cameroon	36.34	180
Canada	93.00	9
Central African Republic	23.47	185
Chad	19.54	186
Chile	84.00	33
China	64.46	132
Colombia	63.32	136
Comoros	47.37	167
Congo, Dem. Rep.	43.50	173
Congo, Rep.	30.68	182
Costa Rica	75.67	80
Côte d'Ivoire	42.73	176
Croatia	83.02	38
Cyprus	81.70	44
Czech Republic	67.09	122
Denmark	91.94	12
Djibouti	74.56	85
Dominica	72.49	98
Dominican Republic	76.29	77
Ecuador	62.84	139
Egypt, Arab Rep.	58.87	151
El Salvador	52.73	162
Equatorial Guinea	43.21	175
Eritrea	43.49	174
Estonia	84.33	30
Ethiopia	68.95	113
Fiji	70.17	108
Finland	89.38	17
France	74.31	87
Gabon	55.23	158
Gambia, The	40.94	177
Georgia	82.76	40
Germany	77.00	72
Ghana	71.24	106

Table A3.1: Overall *Paying Taxes* ranking

Economy	Distance to frontier	Rank
Greece	78.45	66
Grenada	64.46	132
Guatemala	81.18	50
Guinea	28.27	184
Guinea-Bissau	58.65	152
Guyana	68.69	117
Haiti	61.87	143
Honduras	57.28	155
Hong Kong SAR, China	98.71	4
Hungary	73.06	95
Iceland	83.67	36
India	56.14	157
Indonesia	60.46	148
Iran, Islamic Rep.	66.78	123
Iraq	79.53	59
Ireland	94.97	6
Israel	71.65	103
Italy	62.98	137
Jamaica	60.95	146
Japan	67.16	121
Jordan	80.96	52
Kazakhstan	89.18	18
Kenya	71.96	101
Kiribati	87.51	23
Korea, Rep.	84.53	29
Kosovo	78.43	67
Kuwait	92.48	11
Kyrgyz Republic	62.94	138
Lao PDR	66.10	127
Latvia	85.76	27
Lebanon	81.69	45
Lesotho	69.72	109
Liberia	68.21	118
Libya	54.68	160
Lithuania	81.42	49
Luxembourg	88.58	21
Macedonia, FYR	94.17	7
Madagascar	76.32	76
Malawi	71.82	102
Malaysia	84.31	31
Maldives	65.31	128
Mali	60.16	149
Malta	85.91	25
Marshall Islands	66.38	125
Mauritania	17.71	187
Mauritius	91.92	13
Mexico	73.67	92
Micronesia, Fed. Sts.	68.78	116
Moldova	76.28	78
Mongolia	73.79	91
Montenegro	78.57	64
Morocco	78.91	62
Mozambique	67.78	120
Myanmar	74.80	84
Namibia	73.63	93
Nepal	66.50	124
Netherlands	85.81	26
New Zealand	88.06	22
Nicaragua	50.59	165
Niger	56.87	156
Nigeria	32.17	181
Norway	91.36	14
Oman	92.91	10

Table A3.1: Overall *Paying Taxes* ranking

Economy	Distance to frontier	Rank
Pakistan	44.46	171
Palau	64.65	131
Panama	48.60	166
Papua New Guinea	69.50	110
Paraguay	69.45	111
Peru	81.18	50
Philippines	66.23	126
Poland	79.63	58
Portugal	78.54	65
Puerto Rico (U.S.)	63.93	134
Qatar	99.44	1
Romania	80.69	55
Russian Federation	81.60	47
Rwanda	81.48	48
Samoa	72.10	100
San Marino	84.14	32
São Tomé and Príncipe	51.65	164
Saudi Arabia	99.23	3
Senegal	29.83	183
Serbia	61.87	143
Seychelles	81.82	43
Sierra Leone	65.29	129
Singapore	96.56	5
Slovak Republic	76.79	73
Slovenia	83.74	35
Solomon Islands	78.42	68
South Africa	88.75	20
South Sudan	71.45	104
Spain	79.48	60
Sri Lanka	55.23	158
St. Kitts and Nevis	60.64	147
St. Lucia	75.04	83
St. Vincent and the Grenadines	72.76	97
Sudan	62.34	140
Suriname	76.45	75
Swaziland	76.16	79
Sweden	83.46	37
Switzerland	89.13	19
Syrian Arab Republic	67.89	119
Taiwan, China	82.78	39
Tajikistan	43.53	172
Tanzania	59.25	150
Thailand	77.70	70
Timor-Leste	79.97	57
Togo	51.70	163
Tonga	75.37	82
Trinidad and Tobago	68.89	114
Tunisia	75.53	81
Turkey	79.44	61
Uganda	71.32	105
Ukraine	70.69	107
United Arab Emirates	99.44	1
United Kingdom	91.34	15
United States	80.81	53
Uruguay	65.25	130
Uzbekistan	68.83	115
Vanuatu	80.79	54
Venezuela, RB	13.64	188
Vietnam	45.41	168
West Bank and Gaza	80.29	56
Yemen, Rep.	63.72	135
Zambia	81.66	46
Zimbabwe	61.39	145

Table A3.2: Total Tax Rate

Economy	Total Tax Rate, % of commercial profit			
	Total Tax Rate	Profit taxes Total Tax Rate	Labour taxes Total Tax Rate	Other taxes Total Tax Rate
Afghanistan	36.3	0.0	0.0	36.3
Albania	36.5	14.1	18.8	3.6
Algeria	72.7	6.6	30.6	35.5
Angola	48.4	21.7	9.0	17.7
Antigua and Barbuda	41.9	25.9	10.7	5.3
Argentina	137.4	0.0	29.3	108.1
Armenia	19.9	19.1	0.0	0.8
Australia	47.6	26.0	21.1	0.5
Austria	51.7	16.8	34.3	0.6
Azerbaijan	39.8	12.9	24.8	2.1
Bahamas, The	33.7	0.0	6.3	27.4
Bahrain	13.5	0.0	13.5	0.0
Bangladesh	31.6	27.7	0.0	3.9
<i>Bangladesh (Dhaka)</i>	31.6	27.7	0.0	3.9
<i>Bangladesh (Chittagong)</i>	31.6	27.7	0.0	3.9
Barbados	34.7	19.5	12.2	3.0
Belarus	51.8	11.7	39.0	1.1
Belgium	58.4	8.4	49.4	0.6
Belize	31.1	24.7	5.0	1.4
Benin	63.3	15.9	26.4	21.0
Bhutan	35.3	33.9	0.0	1.4
Bolivia	83.7	0.0	18.8	64.9
Bosnia and Herzegovina	23.3	7.2	13.5	2.6
Botswana	25.1	21.5	0.0	3.6
Brazil	69.2	24.9	40.3	4.0
<i>Brazil (São Paulo)</i>	69.1	24.9	40.3	3.9
<i>Brazil (Rio de Janeiro)</i>	69.4	24.8	40.3	4.3
Brunei Darussalam	8.7	0.8	7.9	0.0
Bulgaria	27.0	5.0	20.2	1.8
Burkina Faso	41.3	16.2	21.4	3.7
Burundi	40.3	28.9	10.2	1.2
Cabo Verde	36.5	18.5	17.6	0.4
Cambodia	21.0	19.5	0.5	1.0
Cameroon	48.8	30.0	18.3	0.5
Canada	21.1	3.9	12.7	4.5
Central African Republic	73.3	0.0	19.8	53.5
Chad	63.5	31.3	28.4	3.8
Chile	28.9	22.3	4.0	2.6
China	67.8	10.9	48.4	8.5
<i>China (Shanghai)</i>	67.2	11.1	47.4	8.7
<i>China (Beijing)</i>	68.5	10.7	49.6	8.2
Colombia	69.7	22.5	18.6	28.6
Comoros	216.5	32.1	0.0	184.4
Congo, Dem. Rep.	54.6	27.5	12.6	14.5
Congo, Rep.	56.0	0.0	31.3	24.7
Costa Rica	58.0	19.3	32.2	6.5
Côte d'Ivoire	51.9	8.8	23.3	19.8
Croatia	20.0	0.0	18.8	1.2
Cyprus	24.4	9.3	13.4	1.7
Czech Republic	50.4	9.5	38.4	2.5
Denmark	24.5	18.7	3.0	2.8
Djibouti	37.6	17.7	17.7	2.2
Dominica	37.0	26.1	7.9	3.0
Dominican Republic	42.4	22.6	18.6	1.2
Ecuador	33.0	16.1	13.7	3.2
Egypt, Arab Rep.	45.0	16.3	24.1	4.6
El Salvador	38.7	20.1	17.2	1.4
Equatorial Guinea	47.1	20.7	25.4	1.0
Eritrea	83.7	9.2	0.0	74.5
Estonia	49.4	8.4	39.0	2.0
Ethiopia	32.1	25.7	5.6	0.8
Fiji	31.1	20.6	10.4	0.1

Table A3.2: Total Tax Rate

Economy	Total Tax Rate, % of commercial profit			
	Total Tax Rate	Profit taxes Total Tax Rate	Labour taxes Total Tax Rate	Other taxes Total Tax Rate
Finland	37.9	11.8	24.8	1.3
France	62.7	0.5	53.5	8.7
Gabon	45.7	20.9	22.7	2.1
Gambia, The	63.3	6.1	12.7	44.5
Georgia	16.4	14.3	0.0	2.1
Germany	48.8	23.2	21.2	4.4
Ghana	32.7	18.0	14.7	0.0
Greece	49.6	19.7	29.3	0.6
Grenada	45.3	27.6	5.6	12.1
Guatemala	37.5	22.5	14.3	0.7
Guinea	68.3	0.0	26.4	41.9
Guinea-Bissau	45.5	15.1	24.8	5.6
Guyana	32.3	21.3	9.2	1.8
Haiti	40.3	23.8	12.4	4.1
Honduras	44.3	31.1	3.2	10.0
Hong Kong SAR, China	22.8	17.5	5.2	0.1
Hungary	48.4	11.8	34.3	2.3
Iceland	29.6	9.1	17.7	2.8
India	60.6	24.9	20.0	15.7
<i>India (Mumbai)</i>	60.6	24.9	20.0	15.7
<i>India (Delhi)</i>	60.6	24.9	20.0	15.7
Indonesia	29.7	17.2	9.2	3.3
<i>Indonesia (Jakarta)</i>	29.7	17.2	9.2	3.3
<i>Indonesia (Surabaya)</i>	29.7	17.2	9.2	3.3
Iran, Islamic Rep.	44.1	17.8	25.9	0.4
Iraq	27.8	14.3	13.5	0.0
Ireland	25.9	12.4	12.1	1.4
Israel	30.6	23.6	5.6	1.4
Italy	64.8	19.5	43.4	1.9
Jamaica	35.2	14.8	13.4	7.0
Japan	51.3	28.9	18.2	4.2
<i>Japan (Tokyo)</i>	51.3	28.9	18.2	4.2
<i>Japan (Osaka)</i>	51.4	28.9	18.3	4.2
Jordan	29.5	13.1	14.4	2.0
Kazakhstan	29.2	16.2	11.2	1.8
Kenya	37.1	29.8	1.9	5.4
Kiribati	32.7	24.3	8.4	0.0
Korea, Rep.	33.2	18.2	13.8	1.2
Kosovo	15.2	9.3	5.6	0.3
Kuwait	13.0	0.0	13.0	0.0
Kyrgyz Republic	29.0	6.4	19.5	3.1
Lao PDR	25.3	16.0	5.6	3.7
Latvia	35.9	6.3	26.6	3.0
Lebanon	30.3	6.1	23.8	0.4
Lesotho	13.6	10.8	0.0	2.8
Liberia	47.8	35.4	5.4	7.0
Libya	32.8	22.0	10.5	0.3
Lithuania	42.6	5.9	35.2	1.5
Luxembourg	20.1	4.2	15.5	0.4
Macedonia, FYR	12.9	10.9	0.0	2.0
Madagascar	38.1	16.3	20.3	1.5
Malawi	34.5	20.4	12.4	1.7
Malaysia	40.0	22.7	16.4	0.9
Maldives	30.2	13.1	7.9	9.2
Mali	48.3	10.1	34.3	3.9
Malta	41.3	30.1	10.7	0.5
Marshall Islands	64.8	0.0	11.8	53.0
Mauritania	71.3	0.0	23.2	48.1
Mauritius	22.4	11.7	7.1	3.6
Mexico	51.7	25.4	25.4	0.9
<i>Mexico (Mexico city)</i>	51.7	25.4	25.4	0.9
<i>Mexico (Monterrey)</i>	51.7	25.4	25.4	0.9

Table A3.2: Total Tax Rate

Economy	Total Tax Rate, % of commercial profit			
	Total Tax Rate	Profit taxes Total Tax Rate	Labour taxes Total Tax Rate	Other taxes Total Tax Rate
Micronesia, Fed. Sts.	60.5	0.0	8.5	52.0
Moldova	40.2	9.2	30.8	0.2
Mongolia	24.4	10.0	12.4	2.0
Montenegro	21.6	8.1	12.8	0.7
Morocco	49.1	25.4	22.3	1.4
Mozambique	36.1	30.8	4.5	0.8
Myanmar	31.4	25.3	0.2	5.9
Namibia	21.3	17.2	1.0	3.1
Nepal	29.5	17.7	11.3	0.5
Netherlands	41.0	20.4	20.2	0.4
New Zealand	34.3	30.0	2.7	1.6
Nicaragua	63.9	21.9	21.4	20.6
Niger	48.2	21.2	21.7	5.3
Nigeria	33.3	20.8	12.1	0.4
<i>Nigeria (Lagos)</i>	33.4	20.8	12.1	0.5
<i>Nigeria (Kano)</i>	33.3	20.8	12.1	0.4
Norway	39.5	23.6	15.9	0.0
Oman	22.9	11.0	11.8	0.1
Pakistan	32.6	18.7	12.8	1.1
<i>Pakistan (Karachi)</i>	32.5	18.7	12.7	1.1
<i>Pakistan (Lahore)</i>	32.8	18.6	13.0	1.2
Palau	75.4	65.8	9.5	0.1
Panama	37.2	12.4	20.0	4.8
Papua New Guinea	39.3	23.2	11.7	4.4
Paraguay	35.0	9.6	18.6	6.8
Peru	35.9	22.7	11.0	2.2
Philippines	42.9	20.3	8.7	13.9
Poland	40.3	14.5	24.8	1.0
Portugal	41.0	13.6	26.8	0.6
Puerto Rico (U.S.)	65.8	25.9	13.5	26.4
Qatar	11.3	0.0	11.3	0.0
Romania	42.0	10.9	30.0	1.1
Russian Federation	47.0	8.9	35.6	2.5
<i>Russian Federation (Moscow)</i>	47.1	8.9	35.6	2.6
<i>Russian Federation (Saint Petersburg)</i>	46.8	9.0	35.6	2.2
Rwanda	33.0	25.8	5.6	1.6
Samoa	18.1	11.3	6.8	0.0
San Marino	40.5	10.2	30.0	0.3
São Tomé and Príncipe	38.2	20.2	6.8	11.2
Saudi Arabia	15.0	2.2	12.8	0.0
Senegal	47.3	18.4	23.6	5.3
Serbia	39.7	16.0	20.2	3.5
Seychelles	30.1	18.8	2.3	9.0
Sierra Leone	31.0	18.8	11.3	0.9
Singapore	18.4	2.0	15.3	1.1
Slovak Republic	51.2	10.5	39.7	1.0
Slovenia	31.0	12.7	18.2	0.1
Solomon Islands	32.0	23.3	8.5	0.2
South Africa	28.8	21.7	4.0	3.1
South Sudan	29.0	6.9	19.2	2.9
Spain	50.0	13.3	35.9	0.8
Sri Lanka	55.2	1.1	16.9	37.2
St. Kitts and Nevis	49.7	30.5	11.2	8.0
St. Lucia	34.7	25.8	5.6	3.3
St. Vincent and the Grenadines	38.6	30.2	5.1	3.3
Sudan	45.4	11.5	19.2	14.7
Suriname	27.9	27.9	0.0	0.0
Swaziland	34.7	25.6	5.0	4.1
Sweden	49.1	13.1	35.4	0.6
Switzerland	28.8	9.3	17.7	1.8
Syrian Arab Republic	42.7	23.0	19.3	0.4
Taiwan, China	34.5	12.7	18.4	3.4
Tajikistan	81.8	17.7	28.5	35.6

Table A3.2: Total Tax Rate

Economy	Total Tax Rate, % of commercial profit			
	Total Tax Rate	Profit taxes Total Tax Rate	Labour taxes Total Tax Rate	Other taxes Total Tax Rate
Tanzania	43.9	20.8	16.9	6.2
Thailand	27.5	19.5	5.4	2.6
Timor-Leste	11.2	11.2	0.0	0.0
Togo	48.5	10.7	23.1	14.7
Tonga	30.1	23.8	5.6	0.7
Trinidad and Tobago	32.2	21.9	8.5	1.8
Tunisia	59.9	12.8	25.2	21.9
Turkey	40.9	17.9	19.9	3.1
Uganda	36.5	25.2	11.3	0.0
Ukraine	52.2	9.0	43.1	0.1
United Arab Emirates	15.9	0.0	14.1	1.8
United Kingdom	32.0	19.2	11.2	1.6
United States	43.9	28.1	9.8	6.0
<i>United States (New York City)</i>	45.9	27.4	9.9	8.6
<i>United States (Los Angeles)</i>	40.9	29.3	9.5	2.1
Uruguay	41.8	23.6	15.6	2.6
Uzbekistan	41.1	11.4	28.2	1.5
Vanuatu	8.5	0.0	4.5	4.0
Venezuela, RB	65.0	9.9	18.0	37.1
Vietnam	39.4	14.5	24.8	0.1
West Bank and Gaza	15.3	15.0	0.0	0.3
Yemen, Rep.	33.1	20.0	11.3	1.8
Zambia	18.6	2.0	10.4	6.2
Zimbabwe	32.8	18.8	5.6	8.4

Table A3.3: 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	385	152	110	123
Angola	282	75	125	82
Antigua and Barbuda	207	23	136	48
Argentina	405	105	84	216
Armenia	313	113	103	97
Australia	105	37	18	50
Austria	166	47	52	67
Azerbaijan	195	60	78	57
Bahamas, The	58	10	48	0
Bahrain	60	0	60	0
Bangladesh	302	140	0	162
<i>Bangladesh (Dhaka)</i>	302	140	0	162
<i>Bangladesh (Chittagong)</i>	302	140	0	162
Barbados	237	27	162	48
Belarus	176	78	59	39
Belgium	161	21	40	100
Belize	147	27	60	60
Benin	270	30	120	120
Bhutan	85	53	32	0
Bolivia	1025	110	507	408
Bosnia and Herzegovina	420	68	81	271
Botswana	152	40	40	72
Brazil	2600	736	490	1374
<i>Brazil (São Paulo)</i>	2600	736	490	1374
<i>Brazil (Rio de Janeiro)</i>	2600	736	490	1374
Brunei Darussalam	89	64	25	0
Bulgaria	423	32	226	165
Burkina Faso	270	30	120	120
Burundi	274	76	48	150
Cabo Verde	180	35	85	60
Cambodia	173	23	84	66
Cameroon	630	174	162	294
Canada	131	45	36	50
Central African Republic	483	24	240	219
Chad	732	300	216	216
Chile	291	42	124	125
China	261	59	110	92
<i>China (Shanghai)</i>	261	59	110	92
<i>China (Beijing)</i>	261	59	110	92
Colombia	239	86	87	66
Comoros	100	4	48	48
Congo, Dem. Rep.	346	84	154	108
Congo, Rep.	602	275	146	181
Costa Rica	151	18	59	74
Côte d'Ivoire	270	30	120	120
Croatia	206	58	96	52
Cyprus	146	28	78	40
Czech Republic	405	94	217	94
Denmark	130	25	65	40
Djibouti	82	30	36	16
Dominica	117	15	48	54
Dominican Republic	316	74	80	162
Ecuador	654	108	306	240
Egypt, Arab Rep.	392	69	165	158
El Salvador	312	120	96	96
Equatorial Guinea	492	145	160	187
Eritrea	216	24	96	96
Estonia	81	20	34	27
Ethiopia	306	120	114	72
Fiji	195	57	68	70
Finland	93	21	48	24

Table A3.3: Time to comply

Economy	Number of hours			
	Total tax time	Corporate income tax time	Labour tax time	Consumption tax time
France	137	26	80	31
Gabon	488	137	131	220
Gambia, The	326	40	96	190
Georgia	362	191	56	115
Germany	218	41	134	43
Ghana	224	40	88	96
Greece	193	78	46	69
Grenada	140	32	72	36
Guatemala	256	31	126	99
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	74	50	24	0
Hungary	277	35	146	96
Iceland	140	40	60	40
India	243	45	93	105
<i>India (Mumbai)</i>	243	45	93	105
<i>India (Delhi)</i>	243	45	93	105
Indonesia	234	75	69	90
<i>Indonesia (Jakarta)</i>	234	75	69	90
<i>Indonesia (Surabaya)</i>	234	75	69	90
Iran, Islamic Rep.	344	32	240	72
Iraq	312	24	288	0
Ireland	82	12	40	30
Israel	235	110	60	65
Italy	269	39	198	32
Jamaica	358	32	278	48
Japan	330	155	140	35
<i>Japan (Tokyo)</i>	330	155	140	35
<i>Japan (Osaka)</i>	330	155	140	35
Jordan	151	10	90	51
Kazakhstan	188	75	70	43
Kenya	202	43	51	108
Kiribati	156	48	72	36
Korea, Rep.	188	83	80	25
Kosovo	155	29	39	87
Kuwait	98	0	98	0
Kyrgyz Republic	225	59	71	95
Lao PDR	362	138	42	182
Latvia	193	28	99	66
Lebanon	183	40	100	43
Lesotho	324	70	104	150
Liberia	140	56	53	31
Libya	889	679	210	0
Lithuania	171	28	85	58
Luxembourg	55	19	14	22
Macedonia, FYR	119	19	56	44
Madagascar	183	9	72	102
Malawi	175	67	78	30
Malaysia	118	26	62	30
Maldives	395	94	88	213
Mali	270	30	120	120
Malta	139	23	92	24
Marshall Islands	128	32	96	0
Mauritania	734	120	134	480
Mauritius	152	36	48	68
Mexico	286	122	64	100
<i>Mexico (Mexico city)</i>	286	122	64	100
<i>Mexico (Monterrey)</i>	286	122	64	100
Micronesia, Fed. Sts.	128	32	96	0
Moldova	186	42	89	55

Table A3.3: Time to comply

Economy	Number of hours			
	Total tax time	Corporate income tax time	Labour tax time	Consumption tax time
Mongolia	148	46	48	54
Montenegro	314	43	92	179
Morocco	211	68	41	102
Mozambique	217	50	47	120
Myanmar	188	56	25	107
Namibia	302	40	52	210
Nepal	334	120	84	130
Netherlands	123	25	64	34
New Zealand	152	34	59	59
Nicaragua	207	67	76	64
Niger	270	30	120	120
Nigeria	908	378	378	152
<i>Nigeria (Lagos)</i>	956	398	396	162
<i>Nigeria (Kano)</i>	747	310	320	117
Norway	83	24	15	44
Oman	68	56	12	0
Pakistan	594	40	40	514
<i>Pakistan (Karachi)</i>	594	40	40	514
<i>Pakistan (Lahore)</i>	594	40	40	514
Palau	142	46	96	0
Panama	417	83	144	190
Papua New Guinea	207	153	8	46
Paraguay	378	138	96	144
Peru	260	39	111	110
Philippines	193	42	38	113
Poland	271	70	103	98
Portugal	275	63	116	96
Puerto Rico (U.S.)	218	80	60	78
Qatar	41	5	36	0
Romania	159	25	80	54
Russian Federation	168	53	76	39
<i>Russian Federation (Moscow)</i>	168	53	76	39
<i>Russian Federation (Saint Petersburg)</i>	168	53	76	39
Rwanda	109	20	30	59
Samoa	224	48	96	80
San Marino	52	4	48	0
São Tomé and Príncipe	424	40	192	192
Saudi Arabia	64	30	34	0
Senegal	620	114	96	410
Serbia	244	48	106	90
Seychelles	85	37	36	12
Sierra Leone	344	16	157	171
Singapore	84	32	12	40
Slovak Republic	188	42	62	84
Slovenia	245	86	90	69
Solomon Islands	80	8	30	42
South Africa	200	100	50	50
South Sudan	210	54	78	78
Spain	158	33	90	35
Sri Lanka	167	16	9	142
St. Kitts and Nevis	203	27	128	48
St. Lucia	110	11	51	48
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	276	74	48	154
Tanzania	179	62	54	63
Thailand	264	160	48	56

Economy	Number of hours			
	Total tax time	Corporate income tax time	Labour tax time	Consumption tax time
Timor-Leste	276	132	144	0
Togo	270	30	120	120
Tonga	200	8	48	144
Trinidad and Tobago	210	45	75	90
Tunisia	144	64	30	50
Turkey	226	49	80	97
Uganda	209	41	66	102
Ukraine	350	100	100	150
United Arab Emirates	12	0	12	0
United Kingdom	110	37	48	25
United States	175	87	55	33
<i>United States (New York City)</i>	175	87	55	33
<i>United States (Los Angeles)</i>	175	87	55	33
Uruguay	277	77	102	98
Uzbekistan	193	66	57	70
Vanuatu	120	0	24	96
Venezuela, RB	792	120	288	384
Vietnam	770	204	273	293
West Bank and Gaza	162	18	96	48
Yemen, Rep.	248	56	72	120
Zambia	157	57	60	40
Zimbabwe	242	78	96	68

Table A3.4: Tax payments

Economy	Number of payments			
	Total tax payments	Profit tax payments	Labour tax payments	Other taxes payments
Afghanistan	20	1	12	7
Albania	34	5	12	17
Algeria	27	0	12	15
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	7	1	1	5
Bahamas, The	19	0	12	7
Bahrain	13	0	12	1
Bangladesh	21	5	0	16
<i>Bangladesh (Dhaka)</i>	21	5	0	16
<i>Bangladesh (Chittagong)</i>	21	5	0	16
Barbados	28	3	12	13
Belarus	7	1	2	4
Belgium	11	1	2	8
Belize	29	12	1	16
Benin	57	5	24	28
Bhutan	18	2	12	4
Bolivia	42	1	12	29
Bosnia and Herzegovina	45	12	1	32
Botswana	34	6	13	15
Brazil	10	2	2	6
<i>Brazil (São Paulo)</i>	10	2	2	6
<i>Brazil (Rio de Janeiro)</i>	9	2	2	5
Brunei Darussalam	18	1	15	2
Bulgaria	14	1	1	12
Burkina Faso	45	1	24	20
Burundi	25	5	4	16
Cabo Verde	30	3	13	14
Cambodia	40	12	12	16
Cameroon	44	13	12	19
Canada	8	1	3	4
Central African Republic	56	4	24	28
Chad	54	12	24	18
Chile	7	1	1	5
China	9	3	1	5
<i>China (Shanghai)</i>	9	3	1	5
<i>China (Beijing)</i>	9	3	1	5
Colombia	11	2	1	8
Comoros	33	3	12	18
Congo, Dem. Rep.	52	1	36	15
Congo, Rep.	50	5	25	20
Costa Rica	9	1	2	6
Côte d'Ivoire	63	3	24	36
Croatia	19	1	1	17
Cyprus	27	2	12	13
Czech Republic	8	1	2	5
Denmark	10	3	1	6
Djibouti	36	5	12	19
Dominica	37	5	12	20
Dominican Republic	7	1	3	3
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	8	1	0	7
Ethiopia	30	2	12	16
Fiji	39	6	18	15
Finland	8	1	3	4

Table A3.4: Tax payments

Economy	Number of payments			
	Total tax payments	Profit tax payments	Labour tax payments	Other taxes payments
France	8	1	2	5
Gabon	26	3	4	19
Gambia, The	50	5	13	32
Georgia	5	1	1	3
Germany	9	2	1	6
Ghana	33	7	12	14
Greece	8	1	1	6
Grenada	42	13	12	17
Guatemala	8	2	1	5
Guinea	57	3	36	18
Guinea-Bissau	46	5	12	29
Guyana	35	6	12	17
Haiti	47	6	25	16
Honduras	48	5	13	30
Hong Kong SAR, China	3	1	1	1
Hungary	11	2	2	7
Iceland	21	1	13	7
India	33	2	24	7
<i>India (Mumbai)</i>	33	2	24	7
<i>India (Delhi)</i>	33	2	24	7
Indonesia	54	13	25	16
<i>Indonesia (Jakarta)</i>	54	13	25	16
<i>Indonesia (Surabaya)</i>	54	13	25	16
Iran, Islamic Rep.	20	1	12	7
Iraq	14	1	12	1
Ireland	9	1	1	7
Israel	33	2	12	19
Italy	14	2	1	11
Jamaica	37	5	12	20
Japan	14	3	2	9
<i>Japan (Tokyo)</i>	14	3	2	9
<i>Japan (Osaka)</i>	14	3	2	9
Jordan	25	1	12	12
Kazakhstan	7	1	1	5
Kenya	30	5	14	11
Kiribati	10	5	2	3
Korea, Rep.	12	2	2	8
Kosovo	32	5	12	15
Kuwait	12	0	12	0
Kyrgyz Republic	51	4	12	35
Lao PDR	35	4	12	19
Latvia	7	1	1	5
Lebanon	20	1	12	7
Lesotho	32	4	12	16
Liberia	33	5	12	16
Libya	19	4	12	3
Lithuania	11	1	2	8
Luxembourg	23	5	12	6
Macedonia, FYR	7	1	1	5
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	49	1	25	23
Mauritius	8	1	1	6
Mexico	6	1	2	3
<i>Mexico (Mexico city)</i>	6	1	2	3
<i>Mexico (Monterrey)</i>	6	1	2	3
Micronesia, Fed. Sts.	21	0	4	17
Moldova	21	1	14	6

Table A3.4: Tax payments

Economy	Number of payments			
	Total tax payments	Profit tax payments	Labour tax payments	Other taxes payments
Mongolia	41	12	12	17
Montenegro	17	1	1	15
Morocco	6	1	1	4
Mozambique	37	7	12	18
Myanmar	31	5	12	14
Namibia	27	3	12	12
Nepal	34	4	12	18
Netherlands	9	1	1	7
New Zealand	8	1	2	5
Nicaragua	43	1	24	18
Niger	41	3	13	25
Nigeria	59	2	38	19
<i>Nigeria (Lagos)</i>	59	2	38	19
<i>Nigeria (Kano)</i>	59	2	38	19
Norway	4	1	1	2
Oman	14	1	12	1
Pakistan	47	5	25	17
<i>Pakistan (Karachi)</i>	47	5	25	17
<i>Pakistan (Lahore)</i>	47	5	25	17
Palau	11	4	4	3
Panama	52	5	16	31
Papua New Guinea	32	1	13	18
Paraguay	20	1	12	7
Peru	9	1	2	6
Philippines	36	1	25	10
Poland	7	1	2	4
Portugal	8	1	1	6
Puerto Rico (U.S.)	16	5	6	5
Qatar	4	1	1	2
Romania	14	1	1	12
Russian Federation	7	1	2	4
<i>Russian Federation (Moscow)</i>	7	1	2	4
<i>Russian Federation (Saint Petersburg)</i>	7	1	2	4
Rwanda	25	4	4	17
Samoa	37	5	24	8
San Marino	19	3	12	4
São Tomé and Príncipe	45	5	12	28
Saudi Arabia	3	1	1	1
Senegal	58	3	36	19
Serbia	42	12	4	26
Seychelles	29	13	12	4
Sierra Leone	34	6	12	16
Singapore	6	1	2	3
Slovak Republic	10	1	1	8
Slovenia	10	1	1	8
Solomon Islands	34	5	12	17
South Africa	7	1	2	4
South Sudan	37	5	12	20
Spain	9	1	1	7
Sri Lanka	47	5	13	29
St. Kitts and Nevis	39	5	12	22
St. Lucia	35	4	12	19
St. Vincent and the Grenadines	36	4	12	20
Sudan	42	2	12	28
Suriname	30	5	12	13
Swaziland	33	2	13	18
Sweden	6	1	1	4
Switzerland	19	2	7	10
Syrian Arab Republic	20	2	12	6
Taiwan, China	11	2	3	6
Tajikistan	28	1	1	26
Tanzania	49	5	24	20
Thailand	22	2	13	7

Economy	Number of payments			
	Total tax payments	Profit tax payments	Labour tax payments	Other taxes payments
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	5	1	1	3
United Arab Emirates	4	0	1	3
United Kingdom	8	1	1	6
United States	11	2	4	5
<i>United States (New York City)</i>	11	2	4	5
<i>United States (Los Angeles)</i>	10	3	3	4
Uruguay	31	1	24	6
Uzbekistan	33	8	12	13
Vanuatu	31	0	12	19
Venezuela, RB	70	14	28	28
Vietnam	30	6	12	12
West Bank and Gaza	28	3	12	13
Yemen, Rep.	44	1	24	19
Zambia	26	5	13	8
Zimbabwe	49	5	14	30

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