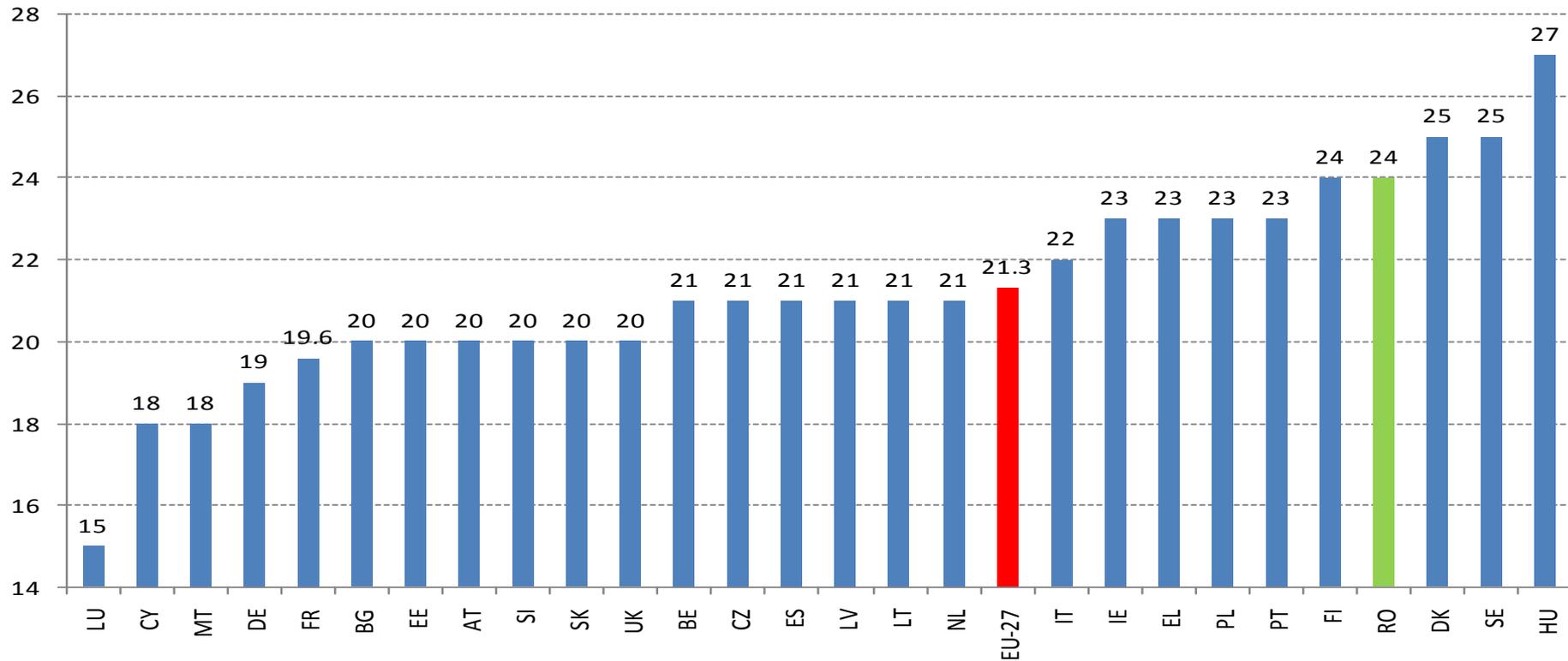
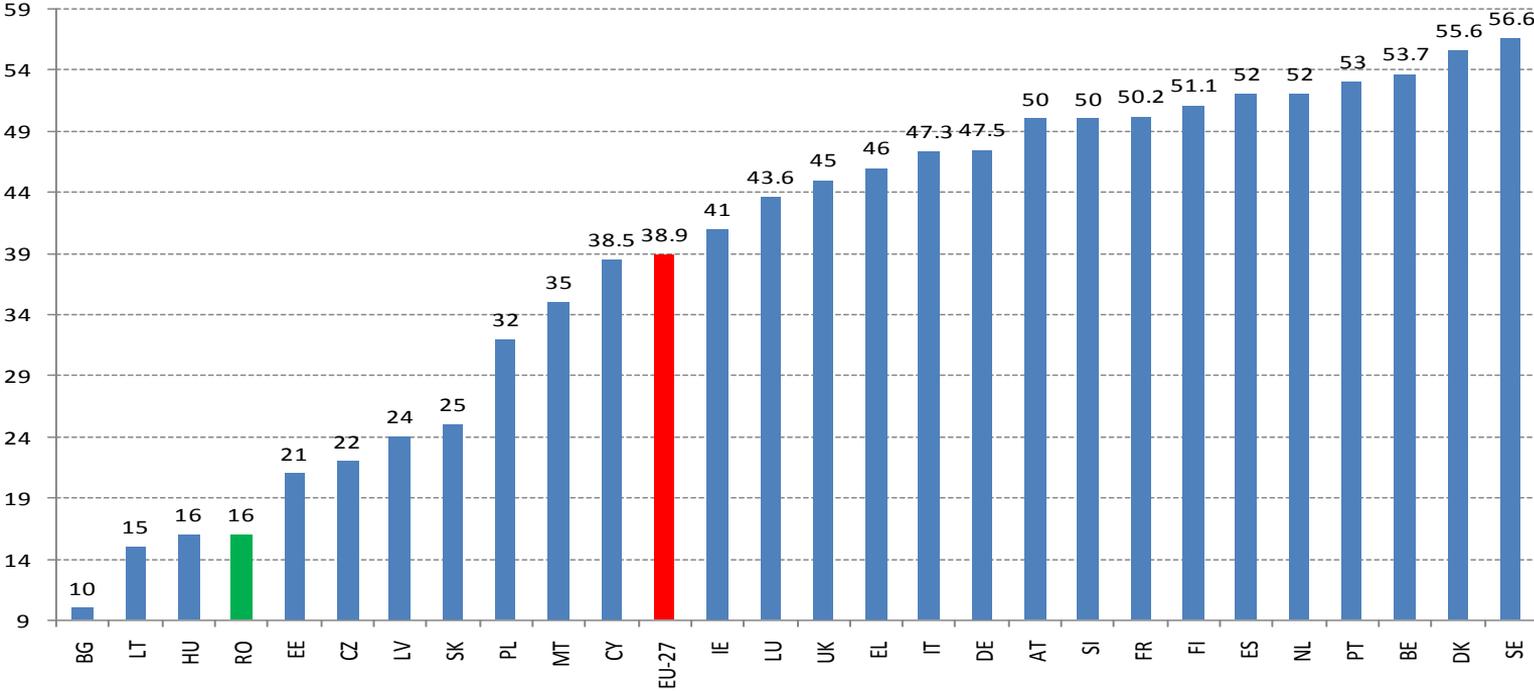


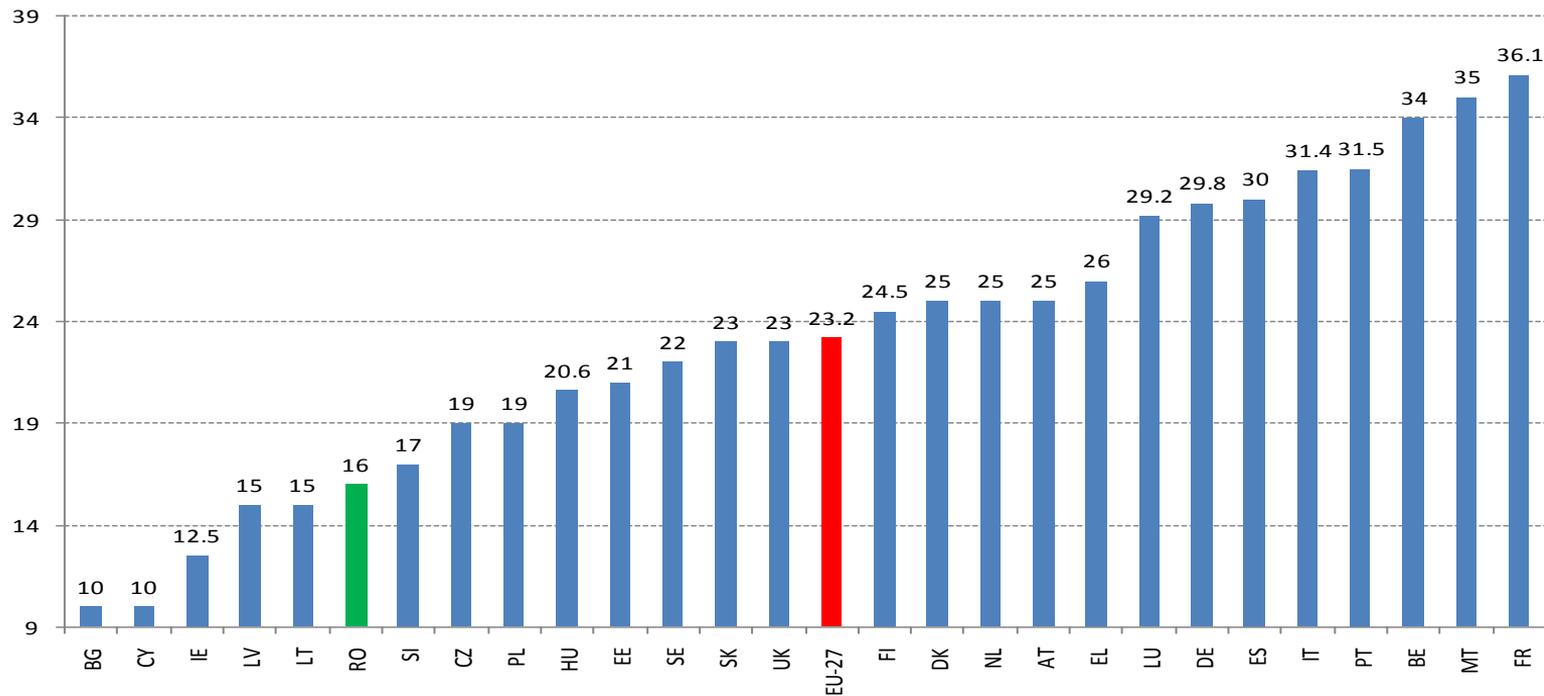
VAT



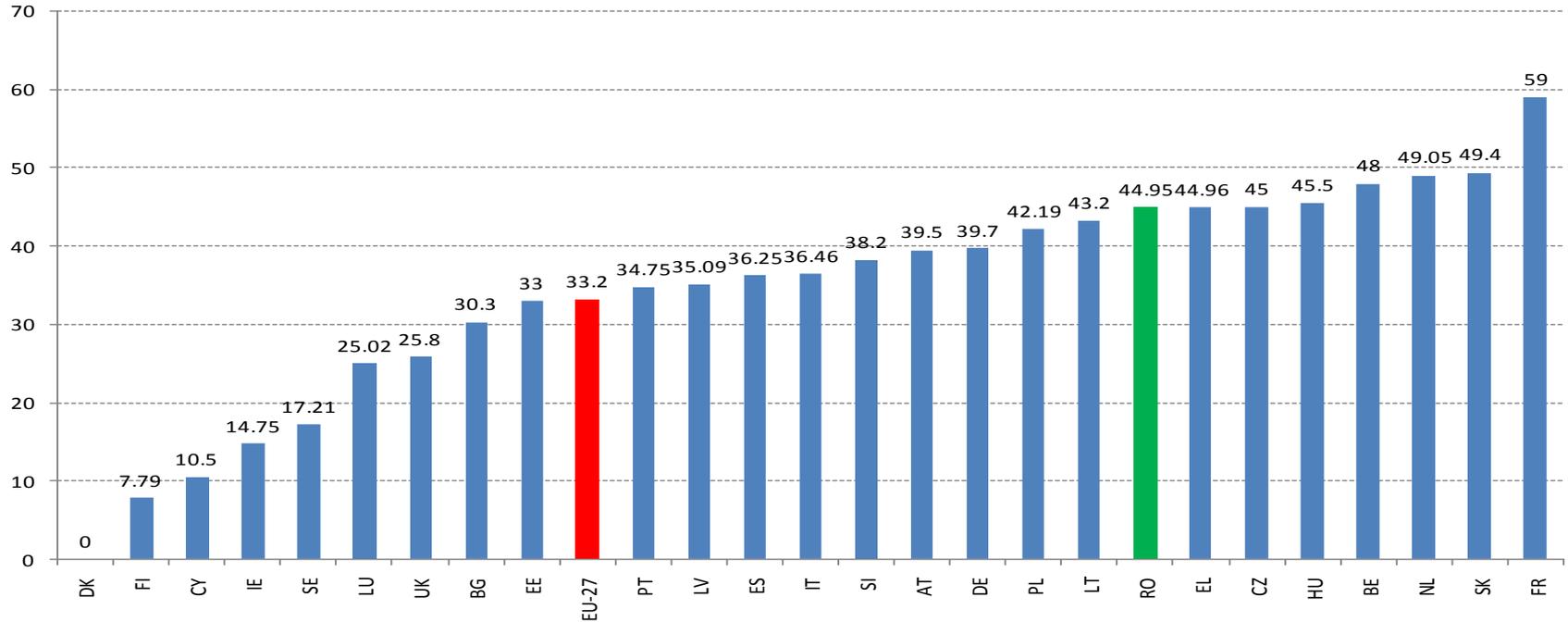
Top personal income tax rates



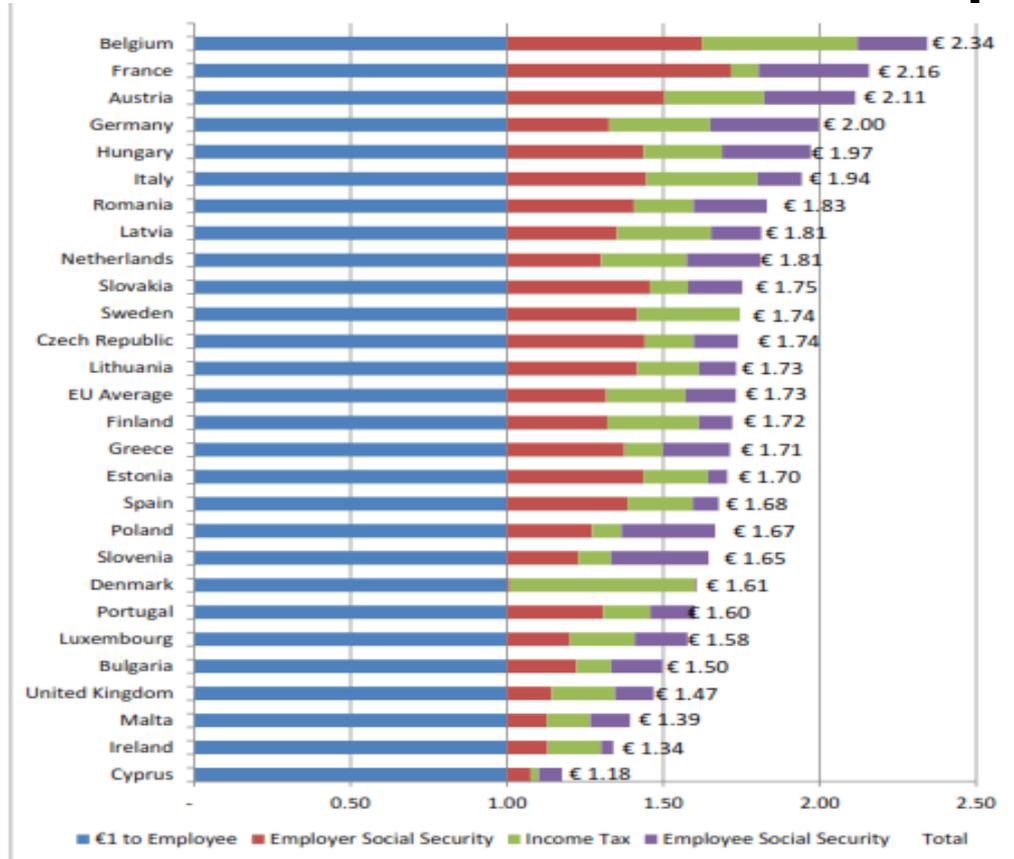
Top statutory tax rate on corporate income



Social security contributions



What employers must spend to pay each net euro to an employee

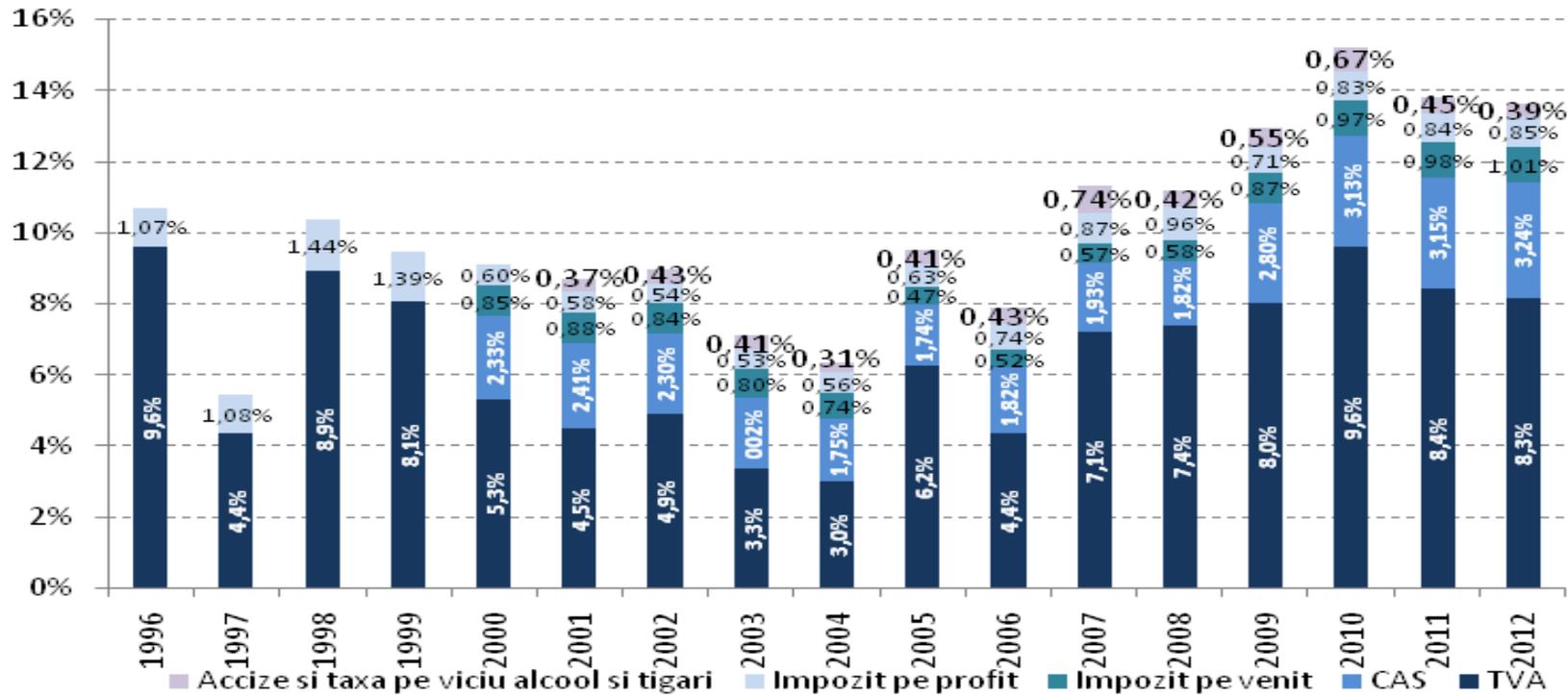


Sursa: Molinari Economic Institute, The Tax Burden of Typical Workers in the EU 27, 2013

World Bank Doing Business report

	Rank	Payments (number per year)	Time (hours per year)	Profit tax (% of commercial profits)	Labor tax and contributions (% of commercial profits)	Other taxes (% of commercial profits)	Total tax rate (% of commercial profits)
Estonia	50	8	85	8	39.4	19.8	67.3
Latvia	52	7	264	4.8	27.3	4.6	36.6
Lithuania	60	11	175	5.9	35.1	2.8	43.7
Slovenia	63	11	260	14.1	18.2	2.4	34.7
Bulgaria	91	15	454	4.8	20.2	3.7	28.7
Slovak Republic	100	20	207	6.8	39.6	1.5	47.9
Poland	114	18	286	17.4	23.8	2.6	43.8
Hungary	118	12	277	12.3	34.5	3.5	50.3
Czech Republic	120	8	413	7.5	38.4	3.4	49.2
...							
Guatemala	124	24	332	25.9	14.3	0.7	40.9
Belarus	129	10	338	20.3	39	1.4	60.7
Iran	129	20	344	17.8	25.9	0.4	44.1
Indonesia	131	51	259	23.7	10.6	0.1	34.5
Tanzania	133	48	172	20.2	18	7.1	45.3
Zimbabwe	134	49	242	20.5	5.1	10.1	35.8
...							
Romania	136	41	216	10.5	31.5	2.2	44.2

Evaziunea fiscala (% din PIB)



Sursa: Calcule Consiliul fiscal pe baza datelor Institutului Național de Statistică

Table C.9 – VAT Gap as a share of VTTL, 2000–2011 (%)

Member state	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Austria	9	11	8	11	11	11	14	13	13	9	10	13
Belgium	9	14	11	15	13	13	13	11	15	16	15	16
Bulgaria	23	26	34	23	14	10	7	12	4	15	10	15
Czech Republic	30	29	29	31	12	10	16	19	23	25	29	28
Denmark	11	11	10	9	10	9	9	9	11	9	9	10
Estonia	13	16	17	18	24	14	11	9	19	13	15	18
Finland	12	13	13	13	14	12	12	15	15	10	15	14
France	11	13	15	15	14	14	15	14	16	20	19	19
Germany	11	14	13	13	13	13	12	14	13	10	13	12
Greece	25	22	23	27	28	31	32	32	29	35	31	39
Hungary	22	28	30	26	23	27	27	24	26	26	28	30
Ireland	9	1	4	6	3	7	7	9	11	15	11	10
Italy	23	25	24	28	29	28	24	23	26	31	25	27
Latvia	16	21	22	22	23	15	11	11	26	42	37	41
Lithuania	30	34	33	38	42	36	33	29	29	40	36	36
Luxembourg	15	15	13	13	10	9	8	11	12	8	17	17
Malta	17	17	16	15	20	9	10	13	12	10	9	4
Netherlands	9	8	7	6	3	3	2	0	4	9	3	9
Poland	17	21	18	18	17	9	5	2	9	15	12	15
Portugal	3	5	6	6	7	3	6	7	9	20	16	16
Romania	42	49	39	39	45	34	37	36	37	49	48	48
Slovakia	27	27	28	21	24	20	27	31	30	36	38	37
Slovenia	4	5	5	6	6	5	5	7	9	11	10	10
Spain	6	8	10	7	5	1	1	10	22	34	16	21
Sweden	6	6	6	5	4	4	5	4	3	2	1	2
United Kingdom	12	13	13	10	11	11	13	13	15	13	13	13