

**Stawki podatku dochodowego dla grupy wyżej zarabiających**  
**(1 milion USD rocznego dochodu)**

Pozycja	Kraj	PIT 1996		PIT 2016		Różnica	
		Kwota	Stawka	Kwota	Kwota	Stawka	Kwota
1	Urugwaj	60,000.00	6.00%	275,662.00	28.00%	215,662	22.00%
2	Chorwacja	349,186.16	34.92%	394,086.71	39.41%	44,901	4.49%
3	Wielka Brytania	392,471.09	39.00%	431,774.32	43.00%	39,303	4.00%
4	Brazylia	248,734.18	24.87%	271,506.49	27.15%	22,772	2.28%
5	Kanada	506,508.00	50.56%	508,357.00	50.84%	1,849	0.28%
6	Izrael	500,000.00	50.00%	500,000.00	50.00%	0	0.00%
7	ZEA	0	0.00%	0	0.00%	0	0.00%
8	Nigeria	174,833.68	17.48%	171,977.23	17.20%	-2,856	-0.28%
9	Malta	345,538.00	34.50%	340,262.00	34.03%	-5,276	-0.47%
10	Nowa Zelandia	327,987.00	32.80%	323,421.00	32.30%	-4,566	-0.50%
11	Hiszpania	463,636.80	46.00%	439,857.08	44.00%	-23,780	-2.00%
12	USA	375,576.00	37.60%	352,170.00	35.20%	-23,406	-2.40%
13	Australia	462,246.00	46.26%	430,029.00	43.01%	-32,217	-3.25%
14	Włochy	492,507.00	49.25%	458,153.00	45.82%	-34,354	-3.43%
-	G7 średnio	481,674.16	48.16%	434,090.47	43.41%	-47,584	-4.75%
15	Belgia**	543,688.58	54.37%	494,833.19	49.48%	-48,855	-4.89%
-	świat średnio	414,050.87	41.39%	357,815.25	35.80%	-56,236	-5.59%
16	Holandia	589,554.45	58.96%	510,555.11	51.06%	-78,999	-7.90%
17	Chiny	330,000.00	33.00%	250,000.00	25.00%	-80,000	-8.00%
-	Europa średnio	493,847.01	49.35%	413,076.62	41.04%	-80,770	-8.31%
18	Japonia	498,159.00	49.80%	411,997.00	41.20%	-86,162	-8.60%
19	Irlandia	475,405.33	47.54%	388,785.00	38.85%	-86,620	-8.69%
20	Niemcy***	549,116.00	54.91%	448,063.00	44.81%	-101,053	-10.10%
21	Dania	637,533.00	63.75%	534,006.00	53.40%	-103,527	-10.35%
-	BRIC średnio	360,000.43	36.00%	248,643.43	24.87%	-111,357	-11.14%
22	Francja	557,382.00	56.00%	428,119.00	43.00%	-129,263	-13.00%
23	<b>Polska</b>	<b>449,045.08</b>	<b>44.90%</b>	<b>316,792.38</b>	<b>31.68%</b>	<b>-132,253</b>	<b>-13.22%</b>
24	Indie	514,400.52	51.44%	343,067.22	34.31%	-171,333	-17.13%
25	Rosja	346,867.00	34.70%	130,000.00	13.00%	-216,867	-21.70%
26	Rumunia****	574,947.64	57.49%	149,722.87	14.97%	-425,225	-42.52%