

## ■ HOW THEY COMPARE

Taxable income level at which the highest rate of personal income tax kicks in

	Taxable income (in US\$)
United States	\$372,950
Germany	\$334,448
<b>Singapore</b>	<b>\$217,317</b>
Japan	\$182,062
China	\$175,716
Venezuela	\$156,000
Gibraltar	\$150,716
Australia	\$133,560
Taiwan	\$123,439
Thailand	\$113,147

Source: KPMG

ST GRAPHICS