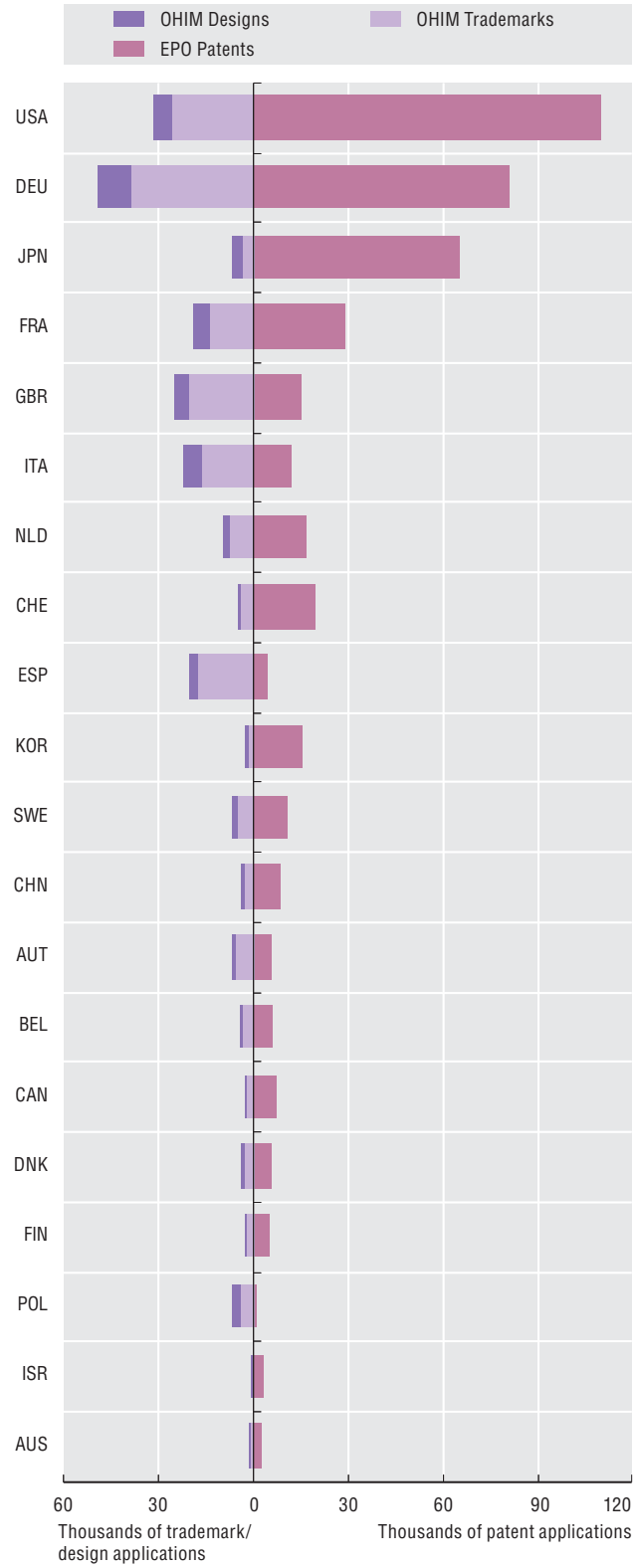
4. The IP "bundle"

IP bundle of top 20 applicants, 2010-12



Source: OECD calculations based on OECD, Patent Database, OHIM, Community Trademark Database, CTM Download, May 2013, and OHIM, Registered Community Design Database, RCD Download, April 2013. StatLink contains more data. See chapter notes.

StatLink http://dx.doi.org/10.1787/888932892575

Patents, trademarks and industrial designs can be used to appropriate, exploit or protect the results of innovative and creative activities. Evidence suggests that firms worldwide increasingly rely on the joint use of these intellectual property (IP) rights. The overall size and composition of the IP "bundle" relate to a country's industrial structure and to the main characteristics of its firms, their innovativeness, creativity and competitiveness, and to framework conditions such as trade openness and IP regimes.

The size and composition of the IP bundle vary notably across countries in terms of the proportion of patents filed at the European Patent Office (EPO), of Community trade marks (CTM) and of registered Community designs (RCD). In absolute terms, the United States, Germany and Japan are the countries that rely most on these knowledge-based assets. IP bundles registered at European offices generally have a majority of patents, followed by CTM and RCD. For Spain, Poland and the United Kingdom the IP bundles predominantly contain trademarks. In Poland and Italy designs dominate (37% and 16% respectively).

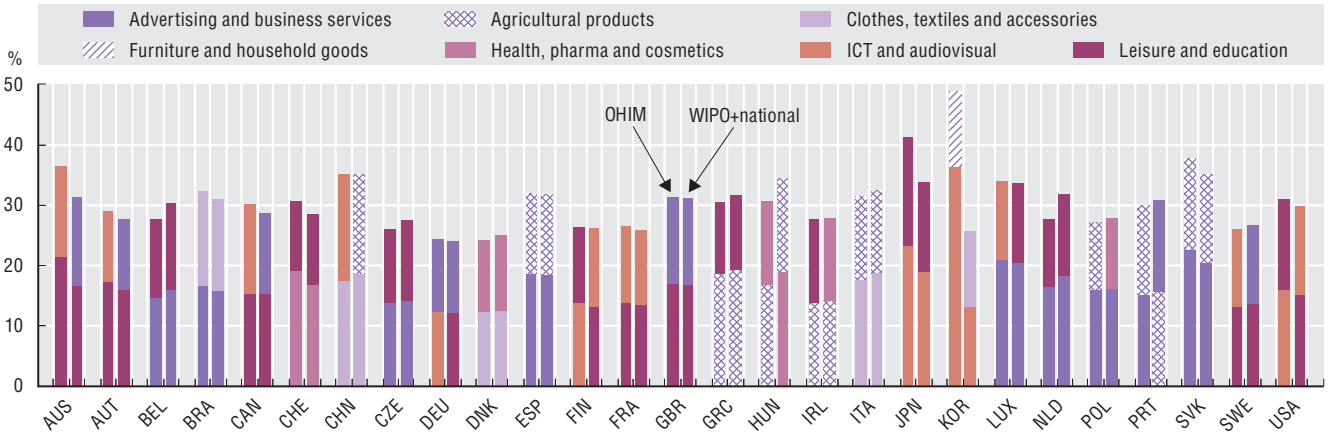
In general, registered trademarks and designs relate to the same categories of products at home and abroad, although there are differences in the share of registrations accounted for by the top two application fields. In the case of Korea, these account for almost 50% of CTM and for more than 60% of designs registered at home and abroad, with ICT and audiovisual trademarks and designs responsible for the biggest shares in both.

Definitions

The IP bundle refers to the joint use of patents, trademarks and industrial designs, each protecting a different type of knowledge-based asset. Patents are exclusive rights granted for inventions, i.e. products or processes providing new ways of doing something or offering new technical solutions to problems. Patents reward innovators but also require the disclosure of the relevant technical knowledge and may thus enable further technological developments. Trademarks are distinctive signs – i.e. words, symbols, images, etc., or a combination thereof – used to identify goods or services. These aim to help customers choose products or services that meet their needs and expectations, e.g. in terms of quality or price. Registered trademarks are often part of brand strategies, as brands can be legally protected in so far as (some of) their parts are protected by IP rights. Industrial designs protect new and/or original ornamental or aesthetic aspects of articles rather than their technical features. Designs render objects more appealing to consumers and increase their marketability or commercial value.

Top two trademark application fields, by country, 2009-11

As a percentage of total trademark applications

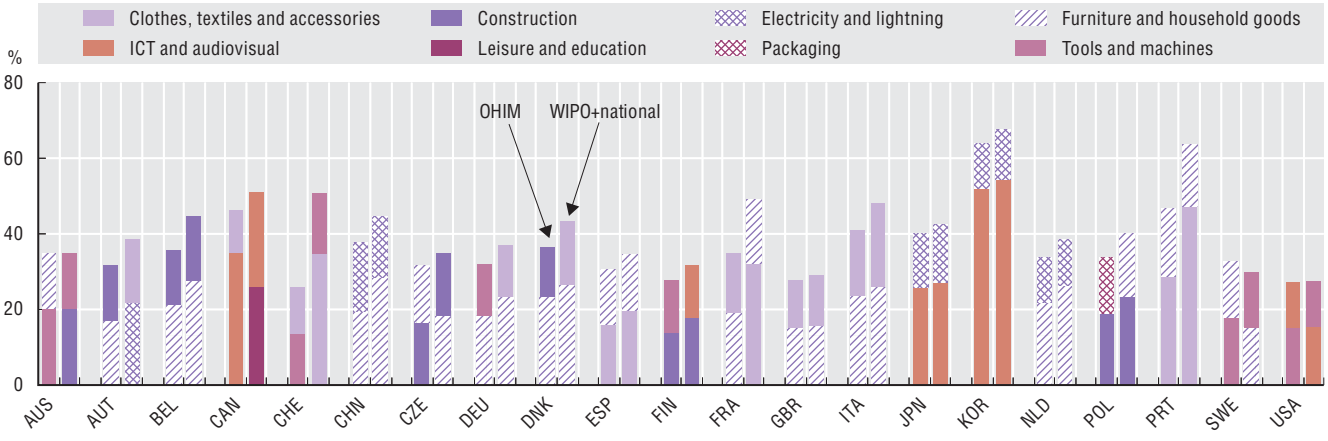


Source: OECD calculations based on OHIM, Community Trademark Database, CTM Download, May 2013; WIPO Statistics Database, November 2012. See chapter notes.

StatLink http://dx.doi.org/10.1787/888932892594

Top two design application fields, by country, 2009-11

As a percentage of total design applications



Source: OECD calculations based on OHIM, Registered Community Design Database, RCD Download, April 2013; WIPO Statistics Database, November 2012. See chapter notes.

StatLink http://dx.doi.org/10.1787/888932892613

Measurability

The initial focus on European IP offices is due to the extensive use that applicants worldwide make of them. The WIPO-administered Madrid System for the International Registration of Marks and the Hague System for the International Registration of Industrial Designs are relatively less exploited, with yearly trademark applications varying between 35 000 and 44 000 in 2006-12 (versus 63 000 to 84 000 CTM filed per year at OHIM), and designs registered under the Hague System of up to 3 000 a year during the period considered (but up to 22 000 RCD a year).

There are differences in the territorial coverage of EPO patents and of CTM and RCD. EPO patents may be requested for one or more contracting states (38 since 2010), whereas CTM and RCD have a unitary character and their geographic scope cannot be restricted (see chapter notes). Territorial coverage also varies for trademarks and designs registered through the WIPO-administered international system, depending on the contracting states.

In Germany and Spain, the proximity and accessibility of the EPO (Munich) and the OHIM (Alicante) may affect the statistics.

Notes and References

Cyprus

The following note is included at the request of Turkey:

"The information in this document with reference to 'Cyprus' relates to the southern part of the Island. There is no single authority representing both Turkish and Greek Cypriot people on the Island. Turkey recognizes the Turkish Republic of Northern Cyprus (TRNC). Until a lasting and equitable solution is found within the context of the United Nations, Turkey shall preserve its position concerning the 'Cyprus issue'."

The following note is included at the request of all the European Union Member States of the OECD and the European Union:

"The Republic of Cyprus is recognised by all members of the United Nations with the exception of Turkey. The information in this document relates to the area under the effective control of the Government of the Republic of Cyprus."

Israel

"The statistical data for Israel are supplied by and under the responsibility of the relevant Israeli authorities or third party. The use of such data by the OECD is without prejudice to the status of the Golan Heights, East Jerusalem and Israeli settlements in the West Bank under the terms of international law.

"It should be noted that statistical data on Israeli patents and trademarks are supplied by the patent and trademark offices of the relevant countries."

5.1. Mixed modes of innovation

General notes for all figures:

For Australia, data refer to financial year 2010/11 and include product, process, marketing and organisational innovating firms (including ongoing or abandoned innovation activities).

For Brazil, data refer to 2006-08. Only the following activities are included in the services sector: ISIC Rev.4 Divisions 58, 61, 62 and 72.

For Canada, data refer to 2007-09 and to firms with 20 or more employees and with at least CAD 250 000 in annual revenue in 2009. Firms with ongoing or abandoned innovation activities are not identified. The industries covered are NAICS (2007) 31-33, 41, 48, 49, 51, 52 and 54.

For Chile, data refer to 2009-10 and to firms with more than UF 2 400 in annual revenue. Data include product, process, organisational and marketing innovating firms. Ongoing or abandoned innovative activities are not identified. The industries covered are based on ISIC Rev.3.1 and include a wider range of activities than the CIS, such as agriculture, forestry, fishing, construction and some services.

For Israel, data refer to 2006-08.

For Japan, data refer to financial years 2009/10 and 2010/11. Data are provisional estimates.

For New Zealand, data refer to financial years 2009/10 and 2010/11, and to firms with six or more employees with an annual goods and services tax (GST) turnover figure greater than NZD 30 000. Data refer to product, process, organisational and marketing innovating firms (including ongoing or abandoned innovation activities).

For the Russian Federation, data refer to 2009-11 and to firms with 15 or more employees. The industries covered are based on NACE Rev.1.1 and include manufacturing (D), and services (64, 72, 73, 74).

For South Africa, data refer to 2005-07 and to firms with 20 or more employees, with a minimum turnover of between ZAR 3 million and ZAR 6 million depending on the industry. Data also include the retail trade sector.

Additional notes:

Innovation types by firm size, 2008-10 and;

Types of innovation in the manufacturing sector, 2008-10

For Korea, data refer to 2005-07 and to firms with more than 10 employees in the manufacturing sector. Product innovation only covers innovation for goods.

5.2. Broader innovation

General notes for all figures:

For Chile, data refer to 2009-10 and to firms with more than UF 2 400 in annual revenue. Data include product, process, organisational and marketing innovating firms. Ongoing or abandoned innovative activities are not identified. The industries covered are based on ISIC Rev.3.1 and include a wider range of activities than the CIS, such as agriculture, forestry, fishing, construction and some services.

For Israel, data refer to 2006-08.

For Japan, data refer to financial years 2009/10 and 2010/11. Data are provisional estimates.

For South Africa, data refer to 2005-07 and to firms with 20 or more employees, with a minimum turnover of between ZAR 3 million and ZAR 6 million depending on the industry. Data also include the retail trade sector.

Additional notes:

Firms innovating in goods and services, manufacturing and services, 2008-10

For the United States, data refer to firms with more than five employees.

Product innovation, by R&D status, 2008-10 and;

R&D-active firms, manufacturing and services, 2008-10

For Brazil, data refer to 2006-08. Only the following activities are included in the services sector: ISIC Rev.4 Divisions 58, 61, 62 and 72.

For New Zealand, data refer to financial years 2009/10 and 2010/11, and to firms with six or more employees with an annual goods and services tax (GST) turnover figure greater than NZD 30 000. Data refer to product, process, organisational and marketing innovating firms (including ongoing or abandoned innovation activities).

For the Russian Federation, data refer to 2009-11 and to firms with 15 or more employees. The industries covered are based on NACE Rev.1.1 and include manufacturing (D), and services (64, 72, 73, 74).

For Switzerland, data refer to 2009-11.

Product innovation, by R&D status, 2008-10

For Korea, data refer to 2005-07 and to firms with more than 10 employees in the manufacturing sector. Product innovation only covers innovation for goods.

For Spain, R&D status corresponds to 2010 only.

For the United States, data refer to firms with more than five employees.

R&D-active firms, manufacturing and services, 2008-10

For Australia, data refer to financial year 2010/11 and include product, process, marketing and organisational innovating firms (including ongoing or abandoned innovation activities).

5.3. Public support to innovation

Government-financed R&D in the business sector, by firm size, 2011

National statistical agencies use different minimum thresholds for inclusion in R&D surveys. For reporting estimates, there are slight variations in the definition of small and medium-sized firms. Small firms (fewer than 50 employees): for Belgium, 1-49 employees; for the United States, 5-49 employees; for Luxembourg, the Netherlands and Sweden, 10-49 employees. For Japan, the survey excludes firms with capital of less than JPY 10 million.

For Australia, Chile, France, Italy, Portugal, Spain, the United Kingdom and the United States, data refer to 2010.

For Austria, Belgium, Canada, Denmark, Germany, Luxembourg, the Netherlands and Sweden, data refer to 2009.

For Switzerland, data refer to 2008.

General notes:

Firms receiving public support for innovation, by firm size, 2006-08 and 2008-10 and;

Firms receiving public support for innovation, manufacturing and services, 2008-10

For Australia, data refer to financial year 2010/11 and include product, process, marketing and organisational innovating firms (including ongoing or abandoned innovation activities).

For Brazil, data refer to 2006-08. Only the following activities are included in the services sector: ISIC Rev.4 Divisions 58, 61, 62 and 72.

For Chile, data refer to 2009-10 and to firms with more than UF 2 400 in annual revenue. Data include product, process, organisational and marketing innovating firms. Ongoing or abandoned innovative activities are not identified. The industries covered are based on ISIC Rev.3.1 and include a wider range of activities than the CIS, such as agriculture, forestry, fishing, construction and some services.

For Israel, data refer to 2006-08 and to public support for R&D.

For Japan, data refer to financial years 2009/10 and 2010/11. Data are provisional estimates.

For the Russian Federation, data refer to 2009-11 and to firms with 15 or more employees. The industries covered are based on NACE Rev.1.1 and include manufacturing (D), and services (64, 72, 73, 74).

Additional notes:

Firms receiving public support for innovation, by firm size, 2006-08 and 2008-10

For Austria and United Kingdom, data refer to 2006-08.

For Canada, data refer to 2002-04 and 2007-09 and to firms with 20 or more employees and with at least CAD 250 000 in annual revenue in 2009. Firms with ongoing/abandoned innovation activities are not identified. Data refer only to grants and tax credit programmes across all levels of government. The industries covered are NAICS (2007) 31-33, 41, 48, 49, 51, 52 and 54 for 2007-09 and manufacturing only for 2002-04.

For Mexico, data refer to 2008-09 and to firms with 20 or more employees. The industries covered are based on ISIC Rev.3.1 and include a wider range of activities, such as agriculture, construction and some services.

For Slovenia, the periods are 2004-06 and 2008-10.

For South Africa, data refer to 2005-07 and to firms with 20 or more employees, with a minimum turnover of between ZAR 3 million and ZAR 6 million depending on the industry. Data also include the retail trade sector.

For Switzerland, the periods are 2006-08 and 2009-11.

Firms receiving public support for innovation, manufacturing and services, 2008-10

For Switzerland, data refer to 2009-11.

5.4. The IP "bundle"

IP bundle of top 20 applicants, 2010-12

According to the European Patent Convention (EPC) "The grant of a European patent may be requested for one or more of the Contracting States" (Article 3). The 14th Edition of the EPC, published in August 2010, has 38 contracting states, i.e. the EU28 and AL, CH, IS, LI, MC, MK, NO, RS, SM, TR (see *http://documents.epo.org/projects/babylon/eponet.nsf/0/7bacb229e032863dc12577ec004ada98/$FILE/EPC_14th_edition.pdf*). European patents generally have a maximum duration of 20 years from the date of filing of the application and cannot be renewed.

The Community trademark (CTM), administered by OHIM, has a unitary character and is valid throughout the European Community. After any enlargement of the European Union CTMs registered or applied for are automatically extended to the new member states without formality or fee. The CTM system coexists with national systems (see *http://oami.europa.eu/ows/rw/pages/CTM/legalReferences/regulations.en.do* for more detail). CTMs are valid for 10 years and can be renewed indefinitely for periods of ten years. They must be put to genuine use in the European Community within a period of five years following registration. Otherwise, they are revoked.

Registered Community designs (RCD) also have a unitary character and are valid in the European Union as a whole. It is not possible to limit the geographic scope of protection to certain member states. An RCD initially has a life of five years from the date of filing and can be renewed for periods of five years up to a maximum of 25 years (see *http://oami.europa.eu/ows/rw/pages/RCD/legalReferences/regulations.en.do*).

Top two trademark application fields, by country, 2009-11

Distribution of classes designated in design applications filed at OHIM, WIPO and national offices (direct applications and applications via the Madrid system).

The following aggregated fields based on the Nice Classification are used: Chemicals: classes 1, 2 and 4; Construction: classes 6, 17, 19, 27 and 37; Tools and machines: classes 7 and 8; Agricultural products: classes 29, 30, 31, 32, 33 and 34; Furniture and household goods: classes 11, 20 and 21; Leisure and education: classes 13, 15, 16, 28 and 41; Health, pharma and

cosmetics: classes 3, 5, 10 and 44; Transport: classes 12 and 39; R&D: class 42; Clothes, textiles and accessories: classes 14, 18, 22, 23, 24, 25 and 26; Advertising and business services: classes 35, 36 and 45; ICT and audiovisual: classes 9 and 38; Hotels, restaurants and other services: classes 40 and 43.

Top two design application fields, by country, 2009-11

Distribution of classes designated in design applications filed at OHIM, WIPO and national offices (direct applications and applications via the Hague system).

The following aggregated fields based on the Locarno Classification are used: Furniture and household goods: classes 6, 7 and 30; Clothes, textiles and accessories: classes 2, 3, 5 and 11; Tools and machines: classes 4, 8, 10 and 15; Health, pharma and cosmetics: classes 24 and 28; Leisure and education: classes 17, 19, 21 and 22; Agricultural products and food preparation: classes 1, 27 and 31; Construction: classes 23, 25 and 29; ICT and audiovisual: classes 14, 16 and 18; Electricity and lightning: classes 13 and 26; Advertising: classes 20 and 32; Transport: class 12; Packaging: class 9.

5.5. Trademarks

Top 20 trademark applicants, 2009-11 average

Counts are presented according to the application date and the address of the applicant. Economies are ordered according to USPTO figures.

Figures from national trademark offices are not fully comparable as some offices use single-class systems (Mexico, Brazil, China, South Africa), whereas most offices have a multi-class system. Some offices have recently been moving from a single-class to a multi-class system (e.g. the Israeli Patent Office adopted a multi-class trademark system in 2010).

Trademark applications by BRIICS countries, 2000-02 and 2009-11 averages

Counts are presented according to the application date and the residence of the applicant.

For Brazil, national trademark office figures refer to 2000-02 and 2009-10.

For Indonesia, national trademark office figures refer to 2001-02 and 2009-11.

Figures from national trademark offices are not fully comparable as some offices use single-class systems (Brazil, China, South Africa) whereas others have adopted a multi-class system (India, the Russian Federation). Some offices have recently been moving from a single-class to a multi-class system (e.g. Indonesia, where multi-class applications have been accepted since 2007).

Share of goods and services trademark applications at USPTO, OHIM and JPO, 2010-12

The shares are calculated as the proportion of trademark applications designating only goods classes (classes 1 to 34 of the Nice Classification), only service classes (classes 35 to 45 of the Nice Classification), or both goods and services classes.

Data from JPO are up to May 2012. The average number of trademark applications refers to 2010-11 for JPO.

5.6. Knowledge-asset-related trademarks

IP-transaction-related trademarks, 2004-07 and 2009-12

IP transactions-related trademarks refer to trademark applications designating class 45 of the Nice Classification and containing keywords related to IP transactions in the goods and services description (complete list of keywords available on demand).

Counts are presented according to the filing date and applicant's address. The top 20 applicants correspond to the economies with the largest number of IP transactions-related trademark applications at OHIM and USPTO in 2009-12. Economies are ordered according to OHIM 2009-12 figures.

R&D-related trademarks, 2004-07 and 2009-12

R&D-related trademarks refer to trademark applications designating class 42 of the Nice Classification. ICT-related R&D trademarks refer to trademark applications designating class 42 of the Nice Classification and containing ICT-related keywords in the goods and services description (complete list of keywords available on demand).

Counts are presented according to the filing date and applicant's address. The top 20 applicants correspond to the economies with the largest number of R&D-related trademark applications at OHIM and USPTO. Economies are ordered according to OHIM 2009-12 figures.

ICT-related trademarks, 2004-07 and 2009-12

ICT-related trademarks refer to trademark applications designating classes 9, 28, 35, 38, 41 and/or 42 of the Nice Classification and containing ICT-related keywords in the goods and services description (complete list of keywords available on demand).

Counts are presented according to the filing date and applicant's address. The top 20 applicants correspond to the economies with the largest number of ICT-related trademark applications at OHIM and USPTO. Economies are ordered according to OHIM 2009-12 figures.

5.7. Registered designs

Number of designs by Locarno class, 2006-08 and 2010-12

Number of individual designs contained in Community designs registered in each class of the Locarno Classification.

Class 32 (Graphic symbols and logos, surface patterns, ornamentation) has been included in the Locarno Classification since the ninth edition, which entered into force at OHIM in January 2009.

Transport-related designs, 2010-12

Figures are calculated using fractional counts of the Locarno classes mentioned in the design registration.

Transport designs correspond to class 12 of the Locarno Classification. Ships and boats correspond to subclass 12-06; Aircraft and space vehicles to subclass 12-07; Cars to subclass 12-08; and Cycles and motorcycles to subclass 12-11.

ICT and audiovisual-related designs, 2010-12

Figures are calculated using fractional counts of the Locarno classes mentioned in the design registrations.

Data processing and recording equipment correspond to the Locarno subclasses 14-01, 14-02 and 14-04; Communication devices correspond to subclass 14-03; Audiovisual devices correspond to class 16. Total ICT and audiovisual designs correspond to designs in classes 14, 16 and 18.

5.8. Trademarks and patents

General notes for all figures:

Firms with trademarks are firms that registered at least one trademark at the Office for Harmonization of the International Market (OHIM) or at the United States Patent and Trademark Office (USPTO) in 2009-11. Firms with patents are firms that filed at least one patent application at the European Patent Office (EPO) or at the USPTO in 2009-11.

Firms were linked to the ORBIS© database, using combinations of string matching algorithms that maximise the precision of the match. Only countries with matching rates above 80% of trademark and patent filings over 2000-11 are included, except for trademark filings of Canada (70%) and the United States (76%).

Additional notes:

Top two industries with trademarks and patents by country, 2009-11

Countries are listed according to the share of firms with trademarks in the top two trademarking industries.

Firms with trademarks and patents, by size, 2009-11

Only countries for which ORBIS© employment data were available for at least 45% of firms with patents or trademarks are included.

Countries are listed according to the share of firms with 20 to 49 employees among firms with trademarks.

5.9. Entry, exit and survival

Employer enterprise birth and death rates in the manufacturing sector, 2010

Birth rates: For Mexico, Sweden and Switzerland, data refer to 2008; for Brazil, Canada, Estonia, France and Slovenia, data refer to 2009 and for Israel, Korea, New Zealand and the United States, data refer to 2011.

Death rates: For Belgium, data refer to 2007; for Brazil and Canada data refer to 2008 and for the Czech Republic, Estonia, France, Israel and Slovenia, data refer to 2009.

Data are compiled according to ISIC Rev.4 except for Belgium, Israel, Mexico and the United States, which refer to ISIC Rev.3.

Employer enterprise birth and death rates in the services sector, 2010

Birth rates: For Mexico, Sweden and Switzerland, data refer to 2008; for Canada, Estonia, France and Slovenia, data refer to 2009 and for Israel, Korea, New Zealand and the United States, data refer to 2011.

Death rates: For Belgium, data refer to 2007, for Canada, data refer to 2008 and for the Czech Republic, Estonia, France, Israel and Slovenia, data refer to 2009.

Data are compiled according to ISIC Rev.4 except for Belgium, Israel, Mexico and the United States, which refer to ISIC Rev.3.

5.10. Firm employment dynamics

General notes for all figures:

Calculations are based on preliminary results from the OECD DYNEMP project.

Owing to methodological differences, figures may differ from those officially published by national statistical offices.

Establishments and firms that appear only for one year are excluded.

Mergers and acquisitions are not taken into account in determining firm age and firm exit.

The shares are calculated as shares of total employment, job destruction and job creation.

For Austria, data are at the establishment level.

For Austria, Italy, Luxembourg and Sweden, data refer to 2001-10.

For Brazil, data refer to 2002-10

For France, data refer to 2002-07.

For New Zealand, data refer to 2001-09.

For Spain, data refer to 2003-09.

Additional notes:

Employment, job creation and job destruction in young and mature firms, 2001-11 and;

Employment, job creation and job destruction in young firms, manufacturing, 2001-11

For Japan, data are at the establishment level, refer to 2001-09 and cover the manufacturing sector only.

5.11. Access to capital

Venture capital investment, 2012

Data correspond to the aggregation of investment data according to the location of the portfolio companies (i.e. the investee companies), regardless of the location of the private equity firms. Exceptions are Australia, Korea and Japan for which data refer to the location of the investing venture capital firms.

The early stage includes: for Australia, pre-seed and seed, and start-up stage; for Canada and European countries, seed and start-up, and other early stage; for Israel, seed/start-up and early stage/expansion stage; for Japan, seed and early stage, and expansion stage; for the United States, seed and early stage.

The later stage includes: for Australia, early expansion stage; for Canada, expansion stage; for the United States, expansion/later stage.

Korea, New Zealand, the Russian Federation and South Africa do not provide breakdowns of venture capital by stage that would allow meaningful international comparisons.

Data providers are: EVCA (European countries), ABS (Australia), CVCA (Canada), KVCA (Korea), NVCA (United States), NZVCA (New Zealand), PwC MoneyTree (Israel), RVCA (Russian Federation), SVCA (South Africa) and VEC (Japan).

For Canada and New Zealand, data refer to 2010.

For Australia, Estonia, Greece, Israel, Japan, Korea, the Russian Federation, Slovenia, South Africa, Switzerland and the United States, data refer to 2011.

SME loans, 2007 and 2011

For Norway, the Slovak Republic and Sweden, data refer to 2010.

5.12. Policy environment

Time needed to open and close a business, 2003 and 2012

For Iceland, data refer to 2004 and 2012.

For Luxembourg, data refer to 2006 and 2012.

Taxation on corporate income and personal income, 2012

Marginal tax rate, covers employees' and employers' social security contributions and personal income tax, with respect to a change in gross labour costs. It is given for a single person without dependent, at 167% of the average wage earner/average production worker. It assumes a rise in gross earnings of the principal earner in the household. The outcome may differ if the wage of the spouse goes up, especially if partners are taxed individually.

The marginal rates are expressed as a percentage of gross labour costs.

Corporate income tax shows the basic combined central and sub-central (statutory) corporate income tax rate given by the adjusted central government rate plus the sub-central rate.

Notes on the statutory corporate income tax (CIT) rate:

For Australia, New Zealand and the United Kingdom, all with a non-calendar tax year, the rates shown are those in effect as of 1 July, 1 April and 5 April, respectively.

In Belgium, the effective CIT rate can be substantially reduced by a notional allowance for corporate equity (ACE).

In Chile, the Tax Reform Law (September 2012) permanently increased the Corporate Income Tax rate to 20%.

In Estonia, since 1 January 2000, the corporate income tax is levied on distributed profits.

For France, the rates include a surcharge (the turnover based solidarity tax, *Contribution de solidarité*), but exclude *i)* the local business tax (*Contribution économique territoriale*, a new tax replacing the former *Taxe professionnelle* from 1 January 2011) and *ii)* the 5% temporary surtax applied to the standard corporate income tax liability for large companies with a turnover exceeding EUR 250 million.

For Germany, the rates include the regional trade tax (*Gewerbesteuer*) and the surcharge.

For Hungary, the rates do not include the turnover-based local business tax, the innovation tax, temporary sectoral taxes on corporations in the financial sector, energy sector, telecommunication and retail sectors.

In Iceland in late 2011, the Icelandic Parliament passed Act No. 165/2011 on a new financial activities tax (FAT) as part of a general set of measures aimed at increasing tax revenues. The FAT, collected from financial institutions and insurance companies (excluding pension funds), has two components: *i)* a levy on total remuneration paid to employees at a rate of 5.45% and *ii)* a special income tax of 6% on institutions' corporate income tax base in excess of ISK 1 billion.

In Israel, under the VAT law, financial institutions pay taxes on the combination of their wages and salaries and their profits. These amounts are deductible from profits in the assessment of corporate income tax.

For Italy, these rates do not include the regional business tax (*Imposta Regionale sulle Attività Produttive*; IRAP).

In Luxembourg, the contribution to the unemployment fund is 5%.

In the Netherlands, the CIT applies to taxable income over EUR 200 000.

In Poland, there is no sub-central government tax; however local authorities (at each level) participate in a given percentage of tax revenue.

Portugal has a state surtax since 2011. In 2012, the surtax was set at 3% for taxable profits above EUR 1.5 million and at 5% for taxable profits above EUR 10 million.

For Switzerland, church taxes, which enterprises cannot avoid, are included.

Note on the marginal personal income tax rate:

For Turkey, wage figures are based on the old definition of average worker (ISIC, Rev. 3, D).

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