

## TAX RATES | 2018 USA

<b>A</b>	<b>Companies</b>	
<b>1</b>	<b>Resident companies</b>	
	<b>Corporate tax rates</b>	<ul style="list-style-type: none"> <li>■ Federal progressive to top rate 21%</li> <li>■ State top rate 12%, depending on state</li> </ul>
	<b>Tax base</b>	<ul style="list-style-type: none"> <li>■ Worldwide in part/territorial in part</li> </ul>
	<b>Capital gains</b>	<ul style="list-style-type: none"> <li>■ Same rates as for ordinary income</li> </ul>
<b>B</b>	<b>Individuals</b>	
<b>1</b>	<b>Resident individuals</b>	
	<b>Income tax rates</b>	<ul style="list-style-type: none"> <li>■ Federal progressive to top rate 37% applies for 2018 to taxable income above the following amounts: <ul style="list-style-type: none"> <li>- USD 600,000 for married individuals filing joint returns/surviving spouses;</li> <li>- USD 500,000 for heads of households;</li> <li>- USD 500,000 for unmarried individuals;</li> <li>- USD 300,000 for married individuals filing separate returns”</li> </ul> </li> <li>■ State top rate 12%, depending on state</li> </ul>
	<b>Capital gains</b>	<ul style="list-style-type: none"> <li>■ Maximum of 37% for short-term gains</li> <li>■ Maximum of 20% for long-term gains</li> </ul>
<b>2</b>	<b>Non-resident individuals</b>	
	<b>Income tax rates</b>	<ul style="list-style-type: none"> <li>■ Federal progressive to top rate 37% applies for 2018 to taxable income above the following amounts: <ul style="list-style-type: none"> <li>- USD 600,000 for married individuals filing joint returns/surviving spouses;</li> <li>- USD 500,000 for heads of households;</li> <li>- USD 500,000 for unmarried individuals;</li> <li>- USD 300,000 for married individuals filing separate returns”</li> </ul> </li> <li>■ State top rate 13.3%, depending on state</li> </ul>
	<b>Capital gains (sale of shares in resident companies)</b>	<ul style="list-style-type: none"> <li>■ Treated as income from US trade or business if shares connected to US Trade or business or if shares of US real property holding company under FIRPTA</li> </ul>
	<b>Final withholding tax rates</b>	
	<b>Employment income</b>	<ul style="list-style-type: none"> <li>■ 30% (regular US wage withholding may apply)</li> </ul>
	<b>Dividends</b>	<ul style="list-style-type: none"> <li>■ 30%</li> </ul>
	<b>Interest</b>	<ul style="list-style-type: none"> <li>■ 30%/0% for portfolio interest and bank deposits</li> </ul>
	<b>Royalties</b>	<ul style="list-style-type: none"> <li>■ 30%</li> </ul>
	<b>Fees (technical)</b>	<ul style="list-style-type: none"> <li>■ 30%</li> </ul>
	<b>Fees (directors)</b>	<ul style="list-style-type: none"> <li>■ 30%</li> </ul>

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## C | Turnover taxes

**VAT/GST (standard)**

**VAT/GST (reduced)**

**VAT/GST (increased)**

**Other**

- The combined US state and local sales and use tax rates are in the approximate range from 0% to 12% depending on the US state and locality
- Varies among the US states
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- state and municipal level sales taxes in approximate range of 0%-12%, depending on state and municipality