

2008 Tax Misery & Reform Index

The misery score is the sum of the taxes shown in the colored bars, at the highest marginal percentage in each locale. It is our best proxy for evaluating whether policy attracts or repels capital and talent. The countries at the top of the chart impose the harshest taxes while those at the bottom are the most tax friendly. The Reform column reflects a reduction in misery (a negative number highlighted in red) or an increase in misery since we began tracking. In most of the world local governments are usually funded from property taxes, which aren't part of the Misery Index.

