

## Top rate of personal income tax within South-East Asia

| Country     | Rate |      | Rank |      |
|-------------|------|------|------|------|
|             | 2011 | 2012 | 2011 | 2012 |
| Singapore   | 20%  | 20%  | 1    | 1    |
| Malaysia    | 26%  | 26%  | 2    | 2    |
| Indonesia   | 30%  | 30%  | 3    | 3    |
| Philippines | 32%  | 32%  | 4    | 4    |
| Vietnam     | 35%  | 35%  | 5    | 5    |
| Thailand    | 37%  | 37%  | 6    | 6    |

Source: KPMG