

INDIVIDUAL INCOME TAX RATES IN WEST GERMANY, 1946-66

(Reichsmarks or Deutschemarks)

Period	Personal Exemption	Income at which Marginal Rate Reaches 50%	Highest Marginal Tax Rate	Income at which Reached
1946-mid-1948	600	2,401	95	60,000
mid-1948-1949	750	9,001	95	250,000
1950-52	750	20,001	95	250,000
1953	750	36,001	82.25	220,000
1954	800	45,001	80	220,000
1955-57	900	125,001	63.45	605,001
1958-66	1,710	78,420	53	110,040

Source: Karl Hauser, "West Germany," in *Foreign Tax Policies and Economic Growth* (New York: Columbia University Press, 1966), p. 147.

ESTIMATED ANNUAL TAX CHANGES IN JAPAN, 1950-74

(Yen in Billions)

Fiscal Year	INDIVIDUAL INCOME TAX				CORPORATE		
	Exemptions	Rates	Special Tax Changes	Total	Rates	Other	Total
1950-53	- 272	- 86	-28	- 386	+ 31	-56	- 25
1954	- 29	0	- 2	- 31	0	- 3	- 3
1955	- 23	- 13	-18	- 53	- 14	+ 2	- 12
1956	- 23	0	0	- 23	0	+14	+ 14
1957	- 40	- 85	+15	- 110	- 2	+24	+ 22
1958	0	0	- 6	- 6	- 20	- 2	- 22
1959	- 28	- 12	+17	- 23	0	- 4	- 4
1960	0	0	0	0	0	0	0
1961	- 38	- 23	+ 5	- 56	0	-40	- 40
1962	- 25	- 23	- 2	- 50	0	- 1	- 1
1963	- 32	0	-35	- 67	0	+13	+ 13
1964	- 66	0	- 8	- 75	- 5	-54	- 59
1965	- 92	0	+26	- 65	- 28	-28	- 57
1966	- 101	- 53	- 4	- 158	- 50	-49	- 99
1967	- 142	+ 11	+38	- 93	0	-30	- 30
1968	- 135	- 11	0	- 125	0	0	0
1969	- 142	- 41	0	- 183	0	+ 2	+ 2
1970	- 173	-131	+15	- 289	+ 97	-22	+ 75
1971	- 286	-107	-22	- 415	0	+12	+ 12
1972	0	0	-32	- 32	0	+31	+ 31
1973	- 335	0	-40	- 375	0	+27	+ 27
1974	-1,467	-260	-56	-1,783	+424	-72	+352

Note: Totals may not add due to rounding.

Source: Joseph A. Pechman and Keimei Kaizuka, "Taxation," in Hugh Patrick and Henry Rosovsky, eds., *Asia's New Giant: How the Japanese Economy Works* (Washington: Brookings Institution, 1976), p. 325.