



## Online-Appendix zu

# „Effects of fiscal R&D incentives on R&D expenditure“

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## Appendix

### B-Index sample calculation

The B-Index is defined as  $b = \frac{1-A}{1-\tau}$  where A is the combined NPV of all input-oriented fiscal R&D incentives that are applicable: tax credits, super deductions, allowances and wage withholding tax reductions. In chapter 2.2, the methodology is explained more in detail. The formulas are applied as follows.

For example, to calculate the B-Index for Belgium for the year 2006, first the B-Indices for each type of cost are calculated separately. The corporate income tax rate amounts to 33.99%.

In case of machinery and equipment, a SL depreciation with an assumed useful life of 3 years is applied. The super deduction is calculated on the full amount of expenditure and amounts to 13.5%. In addition, Belgium introduced a so-called notional interest deduction (NID). The NID rate for 2006 amounts to 3.442% and is added on top of the super deduction rate.

$$A_{ME} = \left( 1 * \frac{1}{3} * \left[ 1 - \left( \frac{1}{1.1} \right) \right]^3 * \frac{1.1}{0.1} + (0.135 + 0.03442) \right) * 0.3399 = 0.3675$$

$$b_{ME} = \frac{1 - 0.3675}{1 - 0.3399} = 0.9582$$

For buildings, a DB depreciation at a rate of 10% is applied; I switch to a SL depreciation with an assumed life of 20 years when the depreciation amount calculated with the SL method exceeds the amount calculated with the DB method (which is the case in year 10). The overall value is derived by discounting the respective depreciation amount and amounts to 0.5669. Again, Belgium offers the super deduction and the NID.

$$A_B = (0.5669 + (0.135 + 0.03442)) * 0.3399 = 0.2503$$

$$b_B = \frac{1 - 0.2503}{1 - 0.3399} = 1.1358$$

Labor expenditure is immediately deductible, therefore the NPV for depreciation amounts to 1. While the NID is applicable, the super deduction is only offered for capital expenditure. Instead, Belgium introduced a tax credit for 50% of the wage withholding tax paid. For 2006, the relevant wage withholding tax rate amounts to 53.50%.

$$A_L = (1 + 0.03442) * 0.3399 + 0.5 * 0.5350 * 1 = 0.6191$$

$$b_L = \frac{1 - 0.6191}{1 - 0.3399} = 0.5770$$

Like labor expenditure, other current costs do not have to be capitalized. The only incentive available for this type of cost is the NID.

$$A_{OC} = (1 + 0.03442) * 0.3399 = 0.3516$$

$$b_{OC} = \frac{1 - 0.3516}{1 - 0.3399} = 0.9823$$

The total B-Index can now be calculated in two alternatives. Both ways yield the same result. First, the individual B-Indices can be added up while taking into account the respective weight of each type of cost:

$$b = 0.05 * 0.9582 + 0.05 * 1.1358 + 0.6 * 0.5770 + 0.3 * 0.9823 = 0.7456$$

Second, the weighted sum of the NPV of the four types of R&D expenditure is calculated, then the B-Index-formula is applied:

$$A = 0.05 * 0.3675 + 0.05 * 0.2503 + 0.6 * 0.6191 + 0.3 * 0.3516 = 0.5078$$

$$b = \frac{1 - 0.5078}{1 - 0.3399} = 0.7456$$



Table A - 1: Details on input-oriented R&amp;D tax incentives in the OECD, 1991-2014 (continued)

Country	Year	Capitalisation R&D exp.	Tax Credit			Super Deduction			Acc. Depr.		Red. WHT	
			Basis	Volume	Incremental	Basis	Volume	Incremental	Basis		Basis	
CL	2000-2012	no	-	-	-	-	-	-	-	-	-	-
	2013-2014	no	C, MED, BD	35% (taxed)					ME	100%		
									B	5 yrs SL		
CN	2001-2007	no	-	-	-	-	-	-	-	-	-	-
	2008-2014	no				C, MED	50%					
CZ	1993-2004	no	-	-	-	-	-	-	-	-	-	-
	2005-2013	no				C, MED	100%					
	2014	no				C, MED	100%	110% (1 yr av.)				
DE	1991-2014	no										
DK	1991	yes, 10 yrs								ME, B	100%	
	1992-1997	no								ME, B	100%	
	1998-2014	no	5	5			12	12				
EE <sup>3</sup>	1993-1999	yes, 5 yrs	-	-	-	-	-	-	-	-	-	-
	2000-2014	no								ME, B	100%	
ES	1991-1995	no	C	15%	30% (2 yr av.)					ME	100%	
			ME, B	30%	45% (2 yr av.)							
	1996-1999	no	C, ME	20%	40% (2 yr av.)					ME	100%	
	2000	no	C, ME	30%	50% (2 yr av.)					ME	100%	
	2001-2003	no	OC	30%						ME	100%	
			labour, ME	10%								
			C		50% (2 yr av.)							

Table A - 1: Details on input-oriented R&amp;D tax incentives in the OECD, 1991-2014 (continued)

Country	Year	Capitalisation R&D exp.	Tax Credit			Super Deduction			Acc. Depr.		Red. WHT
			Basis	Volume	Incremental	Basis	Volume	Incremental	Basis		Basis
ES	2004-2006	no	OC	30%					ME	100%	
			labour	20%							
			ME	10%							
			C		50% (2 yr av.)						
	2007	no	OC	28%					ME	100%	
			labour	18%							
			ME	9%							
			C		46% (2 yr av.)						
	2008	no	OC	25%					ME	100%	
			labour	17%							
			ME	9%							
			C		42% (2 yr av.)						
2009-2014	no	OC	25%					ME	100%		
		labour	17%								
		ME	8%								
		C		42% (2 yr av.)							
FI	1991-2012	no							B	20% DB	
	2013-2014	no				labour	100%		B	20% DB	
FR	1991-2003	no	C, MED, BD		50% (2 yr av.)						
	2004-2005	no	C, MED, BD	5%	45% (2 yr av.)						

Table A - 1: Details on input-oriented R&amp;D tax incentives in the OECD, 1991-2014 (continued)

Country	Year	Capitalisation R&D exp.	Tax Credit			Super Deduction			Acc. Depr.		Red. WHT
			Basis	Volume	Incremental	Basis	Volume	Incremental	Basis		Basis
FR	2006-2007	no	C, MED, BD	10%	40% (2 yr av.)						
	2008-2014	no	C, MED, BD	5% <sup>6</sup>							
GB	1991-2001	no							ME, B	100%	
	2002-2007	no				C	25%		ME, B	100%	
	2008-2012	no				C	30%		ME, B	100%	
	2013-2014	no	C	10% (taxed)		€	30% <sup>11</sup>		ME, B	100%	
GR	1991-1998	no							ME	100%	
	1998-2004	no							ME	3 yrs SL	
	2005-2012	no				C, MED		50% (2 yr av.)	ME	3 yrs SL	
	2013-2014	no				C, MED	30%		ME	3 yrs SL	
HU	1991-1996	no							ME	3 yrs SL	
	1997-1999	no				C	20%		ME	3 yrs SL	
	2000-2002	no				C	100%		ME	3 yrs SL	
	2003-2004	no				C	100%		ME	2 yrs SL	
	2005-2011	no	labour	10%		C	100%		ME	2 yrs SL	
	2012-2014	no				C	100%		ME	2 yrs SL	
IE	1991-2003	no							ME, B	100%	
	2004-2009	no	C, ME		20% (Base 03)				ME, B	100%	
			B	20% <sup>7</sup>					ME, B	100%	
	2010-2014	no	C, ME		25% (Base 03)				ME, B	100%	
		B	25%					ME, B	100%		





Table A - 1: Details on input-oriented R&amp;D tax incentives in the OECD, 1991-2014 (continued)

Country	Year	Capitalisation R&D exp.	Tax Credit			Super Deduction			Acc. Depr.		Red. WHT	
			Basis	Volume	Incremental	Basis	Volume	Incremental	Basis		Basis	
LU	1991-1997	no	-	-	-	-	-	-	-	-	-	-
	1998-2014	no							ME	40% DB		
MX	1991-1996	no							ME	35% SL		
	1997-2001	no	C		20% (3 yr av.)				ME	35% SL		
	2002-2009	no	C, ME, B		30%				ME	35% SL		
NL	1991-1993	yes, 5 yrs	-	-	-	-	-	-	-	-	-	-
	1994-1997	yes, 5 yrs									labour	12.50%
	1998	yes, 5 yrs									labour	17.50%
	1999-2003	yes, 5 yrs									labour	13%
	2004-2006	yes, 5 yrs									labour	14%
	2007-2010	no									labour	14%
	2011	no									labour	18%
	2012	no				OC, ME, B	40%				labour	14%
	2013	no				OC, ME, B	54%				labour	14%
	2014	no				OC, ME, B	60%				labour	14%
NO	1991-2002	no	-	-	-	-	-	-	-	-	-	-
	2003-2014	no	C, ME		18%							
NZ	1991-2008	no	-	-	-	-	-	-	-	-	-	-
	2009	no	C, MED, BD		15%							
NZ	2010-2014	no	-	-	-	-	-	-	-	-	-	-
PL	1991-2014	no	-	-	-	13	13		-	-	-	-

Table A - 1: Details on input-oriented R&amp;D tax incentives in the OECD, 1991-2014 (continued)

Country	Year	Capitalisation R&D exp.	Tax Credit			Super Deduction			Acc. Depr.		Red. WHT	
			Basis	Volume	Incremental	Basis	Volume	Incremental	Basis		Basis	
PT	1991-1996	no	-	-	-	-	-	-	-	-	-	-
	1997-2000	no	C	8%	30% (3 yr av.)							
	2001-2003	no	C	20%	50% (2 yr av.)							
	2004	no	-	-	-	-	-	-	-	-	-	-
	2005-2009	no	C, ME	20%	50% (2 yr av.)							
PT	2010-2014	no	C, ME	32.50%	50% (2 yr av.)							
SE	1991-2014	no	-	-	-	-	-	-	-	-	-	-
SI	1994-2001	no							ME	3 yrs SL		
	2002-2005	no	-	-	-	-	-	-	-	-	-	-
	2006-2008	no				C, ME	20%					
	2009-2011	no				C, ME	20%		ME	3 yrs SL		
	2012-2014	no				C, ME	100%		ME	3 yrs SL		
SK	1993-2014	no	-	-	-	-	-	-	-	-	-	-
US	1991-2005	no	C	6,5% <sup>10</sup>								
	2006-2014	no	C	9,1% <sup>10</sup>								

Source: IBFD (1991-2004), IBFD (2005-2014), own research.

Notes Table A - 1:

1. Belgium introduced a notional interest deduction (NID) in 2006. This scheme allows the deduction of imputed interest on equity capital. The NID was modeled like an additional super deduction on all types of expenditure. The rates are set by the government and amount to: 3.442% (2006), 3.701% (2007), 4.307% (2008), 4.473% (2009), 3.8% (2010), 3.425% (2011), 3% (2012), 2.742% (2013), 2.63% (2014).
2. For Canada and Switzerland only incentives on the state level are taken into account. On the provincial/cantonal level, additional incentives exist.
3. Estonia introduced a distribution tax system in 2000. For the purposes of the calculations, immediate distribution (and therefore taxation) of profits was assumed. Depreciation of machinery and equipment as well as buildings was modeled as a 100% write-off in the first year.
4. The TC and SD are mutually exclusive. Both are equally favorable, here the TC was modeled.
5. Since 2012, a TC for losses is available in Denmark. This is not modeled because of the assumption of no tax exhaustion.
6. In France, the TC amounts to 30% up to EUR 100 million and to 5% for the excess. Here, the 5% were modeled.
7. The TC of 20% which was available in Ireland from 2004-2009 was spread over 4 years. For purposes of the B-Index, this was modeled like a straight-line depreciation of the value of the TC.
8. The volume and the incremental scheme are mutually exclusive. The incremental scheme is more favorable.
9. The volume and the incremental scheme are mutually exclusive. The volume scheme is more favorable.
10. In America, the regular research credit (RRC) is calculated on 20% of the expenses that exceed a base amount. Since 2006, an alternative simplified credit (ASC) is available which can be applied for instead of the RRC. (For a more detailed explanation please refer to Taxand, (2009). The values displayed represent the value of the American incremental tax credit after accounting for the taxation and the incremental effects, as stated in Deloitte (2011, 2012, 2014).
11. TC and SD are mutually exclusive. TC is more favorable.
12. In Denmark, from 2003-2011 a SD for R&D fees paid to public R&D institutions was available. This is not modeled here since only expenditure for internal R&D is considered.
13. In Poland, a 50% SD for “new technologies” is available since 2006. It was not modeled here because of its restricted applicability.

Table A - 2: Depreciation schedules in the OECD, 1991-2014

Country	Year	Depreciation of machinery		Depreciation of buildings	
		Method	Amount	Method	Amount
AT	1991-2000	SL	20.00%	SL	4%
	2001-2008	SL	20.00%	SL	3%
	2009-2010	SL	30% first year, afterwards SL 17.5%	SL	3%
	2011-2014	SL	20.00%	SL	3%
AU	1991-1995	SL	33.33%	SL	2.5%
	1996-2006	SL	20%	SL	2.5%
	2007-2014	DB	28.6%	SL	2.5%
BE	1991-2014	SL	33.33%	DB	DB 10%, switch to SL 5%
CA	1991-2013	-	100%	DB	2% in first year, afterwards 4%
	2014	DB	15% in first year, 30% afterwards	DB	2% in first year, afterwards 4%
CH	1991-2014	DB	14.3%	SL	2.5%
CL	2000-2003	SL	5%	SL	2.5%
	2004-2012	SL	6.66%	SL	2.5%
	2013-2014	SL	100%	SL	20%
CN	2001-2014	SL	10%	SL	5%
CZ	1993-1994	SL	8 yrs: 6.2%, 13.4%, 13.4%, ...	SL	50 yrs: 1.02%, 2.02%, 2.02%,...
	1995-1998	SL	8 yrs: 6.2%, 13.4%, 13.4%, ...	SL	45 yrs: 1%, 2.25%, 2.25%,...
	1999-2004	SL	6 yrs: 8.5%, 18.3%, 18.3% ...	SL	30 yrs: 1.4%, 3.4%, 3.4%, ...
	2005-2014	SL	5 yrs: 11%, 22.25%, 22.25%...	SL	30 yrs: 1.4%, 3.4%, 3.4%, ...
DE	1991-1998	DB	DB: 30%, switch to SL 10%	DB	DB 10% for 4 yrs, 5% for 3 yrs, 2.5% for 18 yrs, switch to SL 4%
	1999-2000	DB	DB: 30%, switch to SL 10%	SL	4%

Table A - 2: Depreciation schedules in the OECD, 1991-2014 (continued)

Country	Year	Depreciation of machinery		Depreciation of buildings	
		Method	Amount	Method	Amount
DE	2001-2005	DB	DB: 20%, switch to SL 10%	SL	3%
	2006-2007	DB	DB: 30%, switch to SL 10%	SL	3%
	2008-2014	SL	10%	SL	3%
DK	1991-1997	-	100%	-	100%
	1998-2000	DB	30%	SL	5%
	2001-2009	DB	25%	SL	5%
	2010-2014	DB	25%	SL	4%
EE	1993-1999	DB	40%	DB	8%
	2000-2014	-	100% <sup>1</sup>	-	100% <sup>1</sup>
ES	1991-2014	-	100%	SL	3%
FI	1991-2004	DB	30%	DB	20%
	2005-2014	DB	25%	DB	20%
FR	1991-2004	DB	DB 45%, switch to SL 20%	SL	5%
	2005-2014	DB	DB 50%, switch to SL 20%	SL	5%
GB	1991-2014	-	100%	-	100%
GR	1991-1998	-	100%	SL	8%
	1999-2014	SL	33.33%	SL	8%
HU	1991-2002	SL	33.33%	SL	2%
	2003-2014	SL	50%	SL	2%
IE	1991-2014	-	100%	-	100%
IL	1994-2000	SL	33.33%	SL	8%
	2001-2014	-	100%	-	100%

Table A - 2: Depreciation schedules in the OECD, 1991-2014 (continued)

Country	Year	Depreciation of machinery		Depreciation of buildings	
		Method	Amount	Method	Amount
IS	1991-1992	SL	12%	SL	4%
	1993-1994	SL	12%	SL	3%
	1995-1996	SL	12%	SL	4%
	1997-2000	SL	15%	SL	3%
	2001-2002	SL	15%	SL	6%
	2003-2014	SL	30%	SL	6%
IT	1991-2014	SL	10% in first year, then 20%	SL	1.5% in first year, then 3%
JP	1991-2014	DB	18%	SL	2%
KR	1991-1997	DB	22.6%	DB	5.6%
	1998-2014	SL	20%	SL	5%
LU	1991-1997	DB	DB 30%, switch to SL 10%	SL	5%
	1998-2014	DB	DB 40%, switch to SL 10%	SL	5%
MX	1991-2014	SL	35%	SL	5%
NL	1991-2014	SL	20%	SL	2.5%
NO	1991	DB	30%	DB	7%
	1992-1999	DB	20%	DB	5%
	2000	DB	20%	DB	4%
	2001	DB	15%	DB	2%
	2002-2005	DB	15%	DB	4%
	2006-2014	DB	20%	DB	4%
NZ	1991-2005	DB	22%	DB	4%
	2006-2010	DB	22%	DB	3%

Table A - 2: Depreciation schedules in the OECD, 1991-2014 (continued)

Country	Year	Depreciation of machinery		Depreciation of buildings	
		Method	Amount	Method	Amount
NZ	2011-2014	DB	20%	DB	3%
PL	1991-2002	SL	10%	SL	2.5%
	2003-2006	SL	30% first year, afterwards 10%	SL	2.5%
	2007-2014	SL	10%	SL	2.5%
PT	1991-2014	DB	35.7%	SL	5%
SE	1991-2014	DB	30%	SL	4%
SI	1994-2001	SL	33.33%	SL	10%
	2002-2006	SL	25%	SL	5%
	2007-2008	SL	20%	SL	3%
	2009-2014	SL	33.33%	SL	3%
SK	1993-1997	SL	8 yrs	SL	50 yrs
	1998-2002	SL	8 yrs	SL	40 yrs
	2003	SL	6 yrs	SL	30 yrs
	2004-2014	SL	6 yrs	SL	20 yrs
US	1991-1993	DB	DB 28.6%, switch to SL 14.3%	SL	31.5 yrs
	1994-2014	DB	DB 28.6%, switch to SL 14.3%	SL	39 yrs

Source: IBFD (1991-2004), IBFD (2005-2014), own research.

Notes Table A-2: 1. Estonia introduced a distribution tax system in 2000. For the purposes of the calculations, immediate distribution (and therefore taxation) of profits was assumed. Depreciation of machinery and equipment as well as buildings was modeled as a 100% write-off in the first year.

Table A - 3: Corporate income tax rates in the OECD, 1991-2014

Country	Year	CIT	Country	Year	CIT
AT	1991-1993	30.00%	CH	2003-2004	24.10%
	1994-2004	34.00%		2005-2006	21.33%
	2005-2014	25.00%		2007	21.32%
AU	1991-1992	39.00%	2008-2012	21.17%	
	1993-1994	33.00%	2013-2014	21.15%	
	1995-1999	36.00%	CL	2000-2001	15.00%
	2000	34.00%		2002	16.00%
	2001-2014	30.00%		2003	16.50%
BE	1991-1992	39.00%	2004-2010	17.00%	
	1993-1996	40.17%	2011-2013	20.00%	
	1997	40.20%	2014	21.00%	
	1998-2002	40.17%	CN	2001-2007	33.00%
	2003-2014	33.99%		2008-2014	25.00%
CA	1991	41.81%	CZ	1993	45.00%
	1992	42.52%		1994	42.00%
	1993	42.56%		1995	41.00%
	1994	42.58%		1996-1997	39.00%
	1995	42.86%		1998-1999	35.00%
	1996-1998	42.94%		2000-2003	31.00%
	1999	42.87%		2004	28.00%
	2000	42.43%		2005	26.00%
	2001	40.48%		2006-2007	24.00%
	2002	38.02%		2008	21.00%
	2003	35.87%	2009	20.00%	
	2004	34.38%	2010-2014	19.00%	
	2005	34.18%	DE	1991	56.25%
	2006	33.93%		1992	58.15%
	2007	33.95%		1993	56.52%
	2008	31.40%		1994	52.17%
	2009	30.90%		1995	55.11%
	2010	29.40%		1996	55.88%
	2011	27.70%		1997	56.80%
	2012	26.10%		1998	56.05%
2013-2014	26.20%	1999-2000		52.03%	
CH	1991	27.72%		2001-2002	38.90%
	1992	28.03%	2003	40.22%	
	1993-1996	28.47%	2004-2007	38.90%	
	1997	28.50%	2008-2014	30.18%	
	1998	27.80%	DK	1991	38.00%
	1999	25.09%		1992-1998	34.00%
	2000	24.93%		1999-2000	32.00%
	2001	24.70%		2001-2004	30.00%
	2002	24.42%		2005-2006	28.00%



Table A - 3: Corporate income tax rates in the OECD, 1991-2014 (continued)

Country	Year	CIT	Country	Year	CIT
DK	2007-2013	25.00%	GR	1998-2000	40.00%
	2014	24.50%		2001	37.50%
EE	1993	35.00%	2002-2004	35.00%	
	1994-2004	26.00%	2005	32.00%	
	2005	24.00%	2006	29.00%	
	2006	23.00%	2007-2009	25.00%	
	2007	22.00%	2010	24.00%	
	2008-2014	21.00%	2011-2012	20.00%	
ES	1991-2006	35.00%	2013-2014	26.00%	
	2007	32.50%	HU	1991-1993	40.00%
	2008-2014	30.00%		1994	36.00%
FI	1991	42.00%		1995-2003	18.00%
	1992	39.00%		2004-2005	16.00%
	1993-1995	25.00%		2006	17.33%
	1996-1999	28.00%		2007-2009	20.00%
	2000-2004	29.00%	2010-2014	19.00%	
	2005-2011	26.00%	IE	1991-1994	40.00%
	2012-2013	24.50%		1995	38.00%
	2014	20.00%		1996-1997	36.00%
FR	1991	42.00%		1998	32.00%
	1992	34.00%		1999	28.00%
	1993-1994	33.33%		2000	24.00%
	1995-1996	36.66%	2001	20.00%	
	1997-1998	41.66%	2002	16.00%	
	1999	40.00%	2003-2014	12.50%	
	2000	37.76%	IL	1994	38.00%
	2001	36.43%		1995	37.00%
	2002-2004	35.43%		1996-2003	36.00%
	2005	34.95%		2004	35.00%
	2006-2010	34.43%		2005	34.00%
	2011-2012	36.10%		2006	31.00%
	2013-2014	38.00%		2007	29.00%
	GB	1991-1996		33.00%	2008
1997-1998		31.00%		2009	26.00%
1999-2007		30.00%		2010	25.00%
2008-2010		28.00%	2011	24.00%	
2011		26.00%	2012-2013	25.00%	
2012		24.00%	2014	26.50%	
2013		23.00%	IS	1991	45.00%
2014		21.00%		1992	39.00%
GR	1991	46.00%		1993-1997	33.00%
	1992	40.50%	1998-2001	30.00%	
	1993-1997	35.00%	2002-2007	18.00%	

Table A - 3: Corporate income tax rates in the OECD, 1991-2014 (continued)

Country	Year	CIT	Country	Year	CIT
IS	2008-2009	15.00%	MX	2010-2014	30.00%
	2010	18.00%		NL	1991-2001
	2011-2014	20.00%	2002-2004		34.50%
IT	1991	47.80%	2005		31.50%
	1992-1993	52.20%	2006		29.60%
	1994-1997	53.20%	2007-2010		25.50%
	1998-2000	41.25%	2011-2014	25.00%	
	2001-2002	40.25%	NO	1991	50.80%
	2003	38.25%		1992-2013	28.00%
	2004-2007	37.25%		2014	27.00%
	2008-2011	31.40%	NZ	1991-2007	33.00%
	2012-2014	31.29%		2008-2010	30.00%
JP	1991-1996	49.98%		2011-2014	28.00%
	1997	50.00%	PL	1991-1996	40.00%
	1998	46.36%		1997	38.00%
	1999-2003	40.87%		1998	36.00%
	2004-2012	39.54%		1999	34.00%
	2013-2014	36.99%		2000	30.00%
	KR	1991-1993		36.80%	2001-2002
1994		34.80%		2003	27.00%
1995		32.80%	2004-2014	19.00%	
1996-2001		30.80%	PT	1991-1996	39.60%
2002-2004		29.70%		1997-1999	37.40%
2005-2008		27.50%		2000-2001	35.20%
2009-2014		24.20%		2002-2003	33.00%
LU	1991-1994	43.33%		2004-2006	27.50%
	1995-1996	44.32%		2007-2010	26.50%
	1997	43.28%		2011	28.50%
	1998-2001	37.45%	2012-2014	31.50%	
	2002-2005	30.38%	SE	1991-1993	30.00%
	2006-2008	29.63%		1994-2008	28.00%
	2009-2010	28.59%		2009-2012	26.30%
	2011-2012	28.80%		2013-2014	22.00%
	2013-2014	29.22%	SI	1994	30.00%
MX	1991-1992	35.00%		1995-2006	25.00%
	1993	34.80%		2007	23.00%
	1994-1998	34.00%		2008	22.00%
	1999-2002	35.00%		2009	21.00%
	2003	34.00%		2010-2011	20.00%
	2004	33.00%		2012	18.00%
	2005	30.00%	2013-2014	17.00%	
	2006	29.00%	SK	1993	45.00%
	2007-2009	28.00%		1994-1999	40.00%

Table A - 3: Corporate income tax rates in the OECD, 1991-2014 (continued)

<b>Country</b>	<b>Year</b>	<b>CIT</b>
SK	2000-2001	29.00%
	2002-2003	25.00%
	2004-2012	19.00%
	2013	23.00%
	2014	22.00%
US	1991	38.85%
	1992	38.86%
	1993	39.75%
	1994	39.69%
	1995	39.61%
	1996	39.53%
	1997	39.45%
	1998	39.44%
	1999	39.39%
	2000	39.34%
	2001	39.27%
	2002	39.30%
	2003-2004	39.32%
	2005	39.29%
	2006	39.30%
	2007	39.27%
	2008	39.25%
	2009	39.16%
	2010	39.21%
	2011	39.19%
2012	39.13%	
2013	39.05%	
2014	39.08%	

Source: OECD, IBFD (1991-2004), own research.

Table A - 4: B-Index in the OECD by type of cost, 1991-2014

Country	Year	B-Index				Total
		ME	B	L	OC	
AT	1991	1.0712	1.2574	0.9229	0.9229	0.9470
	1992	1.0712	1.2574	0.9229	0.9229	0.9470
	1993	1.0712	1.2574	0.9229	0.9229	0.9470
	1994	1.0855	1.3094	0.9073	0.9073	0.9363
	1995	1.0855	1.3094	0.9073	0.9073	0.9363
	1996	1.0855	1.3094	0.9073	0.9073	0.9363
	1997	1.0855	1.3094	0.9073	0.9073	0.9363
	1998	1.0855	1.3094	0.9073	0.9073	0.9363
	1999	1.0855	1.3094	0.9073	0.9073	0.9363
	2000	1.0855	1.3094	0.8404	0.8404	0.8761
	2001	1.0855	1.3508	0.8404	0.8404	0.8782
	2002	1.0855	1.3508	0.8404	0.8404	0.8782
	2003	1.0855	1.3508	0.8404	0.8404	0.8782
	2004	1.0855	1.3508	0.8404	0.8404	0.8782
	2005	1.0553	1.2270	0.8967	0.8967	0.9212
	2006	1.0553	1.2270	0.8933	0.8933	0.9181
	2007	1.0553	1.2270	0.8933	0.8933	0.9181
	2008	1.0553	1.2270	0.8933	0.8933	0.9181
	2009	1.0484	1.2270	0.8933	0.8933	0.9178
	2010	1.0484	1.2270	0.8933	0.8933	0.9178
2011	0.9220	1.0937	0.8667	0.8667	0.8808	
2012	0.9220	1.0937	0.8667	0.8667	0.8808	
2013	0.9220	1.0937	0.8667	0.8667	0.8808	
2014	0.9220	1.0937	0.8667	0.8667	0.8808	
AU	1991	0.7367	1.4674	0.6803	0.6803	0.7225
	1992	0.7367	1.4674	0.6803	0.6803	0.7225
	1993	0.7972	1.3601	0.7537	0.7537	0.7862
	1994	0.7972	1.3601	0.7537	0.7537	0.7862
	1995	0.7683	1.4112	0.7188	0.7188	0.7559
	1996	0.8121	1.4112	0.7188	0.7188	0.7580
	1997	0.9528	1.4112	0.8594	0.8594	0.8916
	1998	0.9528	1.4112	0.8594	0.8594	0.8916
	1999	0.9528	1.4112	0.8594	0.8594	0.8916
	2000	0.9567	1.3766	0.8712	0.8712	0.9008
	2001	0.9090	1.3133	0.8379	0.8379	0.8652
	2002	0.9090	1.3133	0.8379	0.8379	0.8652
	2003	0.9090	1.3133	0.8379	0.8379	0.8652
	2004	0.9090	1.3133	0.8379	0.8379	0.8652
	2005	0.9090	1.3133	0.8379	0.8379	0.8652
2006	0.9090	1.3133	0.8379	0.8379	0.8652	
2007	0.9172	1.3133	0.8379	0.8379	0.8656	
2008	0.9172	1.3133	0.8379	0.8379	0.8656	

Table A - 4: B- Index in the OECD by type of cost, 1991-2014  
(continued)

Country	Year	B-Index				Total
		ME	B	L	OC	
AU	2009	0.9172	1.3133	0.8379	0.8379	0.8656
	2010	0.9172	1.3133	0.8379	0.8379	0.8656
	2011	0.9172	1.3133	0.8379	0.8379	0.8656
	2012	0.6135	1.3133	0.4286	0.4286	0.4821
	2013	0.6135	1.3133	0.4286	0.4286	0.4821
	2014	0.6135	1.3133	0.4286	0.4286	0.4821
BE	1991	0.9892	1.2098	1.0000	1.0000	1.0099
	1992	0.9637	1.1842	1.0000	1.0000	1.0074
	1993	0.9618	1.1934	1.0000	1.0000	1.0078
	1994	0.9618	1.1934	1.0000	1.0000	1.0078
	1995	0.9685	1.2001	1.0000	1.0000	1.0084
	1996	0.9685	1.2001	1.0000	1.0000	1.0084
	1997	0.9685	1.2004	1.0000	1.0000	1.0084
	1998	0.9685	1.2001	1.0000	1.0000	1.0084
	1999	0.9685	1.2001	1.0000	1.0000	1.0084
	2000	0.9685	1.2001	1.0000	1.0000	1.0084
	2001	0.9685	1.2001	1.0000	1.0000	1.0084
	2002	0.9685	1.2001	1.0000	1.0000	1.0084
	2003	0.9759	1.1535	1.0000	1.0000	1.0065
	2004	0.9759	1.1535	1.0000	1.0000	1.0065
	2005	0.9759	1.1535	1.0000	1.0000	1.0065
	2006	0.9582	1.1358	0.5770	0.9823	0.7456
	2007	0.9568	1.1344	0.5742	0.9809	0.7434
	2008	0.9537	1.1313	0.5711	0.9778	0.7402
	2009	0.9425	1.1202	0.3668	0.9770	0.6163
	2010	0.9563	1.1339	0.3703	0.9804	0.6208
2011	0.9582	1.1358	0.3722	0.9824	0.6228	
2012	0.9501	1.1277	0.3744	0.9846	0.6239	
2013	0.9566	1.1342	0.3351	0.9859	0.6013	
2014	0.9572	1.1348	0.3350	0.9865	0.6016	
CA	1991	0.8000	1.5030	0.8000	0.8000	0.8352
	1992	0.8000	1.5179	0.8000	0.8000	0.8359
	1993	0.8000	1.5187	0.8000	0.8000	0.8359
	1994	0.8000	1.5191	0.8000	0.8000	0.8360
	1995	0.8000	1.5251	0.8000	0.8000	0.8363
	1996	0.8000	1.5268	0.8000	0.8000	0.8363
	1997	0.8000	1.5268	0.8000	0.8000	0.8363
	1998	0.8000	1.5268	0.8000	0.8000	0.8363
	1999	0.8000	1.5253	0.8000	0.8000	0.8363
	2000	0.8000	1.5160	0.8000	0.8000	0.8358
	2001	0.8000	1.4761	0.8000	0.8000	0.8338

Table A - 4: B- Index in the OECD by type of cost, 1991-2014  
(continued)

Country	Year	B-Index				Total
		ME	B	L	OC	
CA	2002	0.8000	1.4294	0.8000	0.8000	0.8315
	2003	0.8000	1.3916	0.8000	0.8000	0.8296
	2004	0.8000	1.3668	0.8000	0.8000	0.8283
	2005	0.8000	1.3635	0.8000	0.8000	0.8282
	2006	0.8000	1.3595	0.8000	0.8000	0.8280
	2007	0.8000	1.3598	0.8000	0.8000	0.8280
	2008	0.8000	1.3204	0.8000	0.8000	0.8260
	2009	0.8000	1.3131	0.8000	0.8000	0.8257
	2010	0.8000	1.2915	0.8000	0.8000	0.8246
	2011	0.8000	1.2682	0.8000	0.8000	0.8234
	2012	0.8000	1.2473	0.8000	0.8000	0.8224
	2013	0.8000	1.2485	0.8000	0.8000	0.8224
	2014	1.0755	1.2485	0.8500	0.8500	0.8812
	CH	1991	1.1353	1.2804	1.0000	1.0000
1992		1.1374	1.2847	1.0000	1.0000	1.0211
1993		1.1404	1.2910	1.0000	1.0000	1.0216
1994		1.1404	1.2910	1.0000	1.0000	1.0216
1995		1.1404	1.2910	1.0000	1.0000	1.0216
1996		1.1404	1.2910	1.0000	1.0000	1.0216
1997		1.1406	1.2914	1.0000	1.0000	1.0216
1998		1.1358	1.2815	1.0000	1.0000	1.0209
1999		1.1181	1.2449	1.0000	1.0000	1.0181
2000		1.1171	1.2428	1.0000	1.0000	1.0180
2001		1.1157	1.2398	1.0000	1.0000	1.0178
2002		1.1139	1.2362	1.0000	1.0000	1.0175
2003		1.1120	1.2321	1.0000	1.0000	1.0172
2004		1.1120	1.2321	1.0000	1.0000	1.0172
2005		1.0956	1.1982	1.0000	1.0000	1.0147
2006		1.0956	1.1982	1.0000	1.0000	1.0147
2007		1.0956	1.1981	1.0000	1.0000	1.0147
2008		1.0947	1.1963	1.0000	1.0000	1.0146
2009		1.0947	1.1963	1.0000	1.0000	1.0146
2010		1.0947	1.1963	1.0000	1.0000	1.0146
2011	1.0947	1.1963	1.0000	1.0000	1.0146	
2012	1.0947	1.1963	1.0000	1.0000	1.0146	
2013	1.0946	1.1961	1.0000	1.0000	1.0145	
2014	1.0946	1.1961	1.0000	1.0000	1.0145	
CL	1991-1999	-	-	-	-	-
	2000	1.0938	1.1290	1.0000	1.0000	1.0111
	2001	1.0938	1.1290	1.0000	1.0000	1.0111
	2002	1.1013	1.1393	1.0000	1.0000	1.0120

Table A - 4: B- Index in the OECD by type of cost, 1991-2014  
(continued)

Country	Year	B-Index				Total
		ME	B	L	OC	
CL	2003	1.1051	1.1445	1.0000	1.0000	1.0125
	2004	1.0906	1.1497	1.0000	1.0000	1.0120
	2005	1.0906	1.1497	1.0000	1.0000	1.0120
	2006	1.0906	1.1497	1.0000	1.0000	1.0120
	2007	1.0906	1.1497	1.0000	1.0000	1.0120
	2008	1.0906	1.1497	1.0000	1.0000	1.0120
	2009	1.0906	1.1497	1.0000	1.0000	1.0120
	2010	1.0906	1.1497	1.0000	1.0000	1.0120
	2011	1.1106	1.1828	1.0000	1.0000	1.0147
	2012	1.1106	1.1828	1.0000	1.0000	1.0147
	2013	0.6500	0.7496	0.6500	0.6500	0.6550
	2014	0.6500	0.7522	0.6500	0.6500	0.6551
	CN	1991-2000	-	-	-	-
2001		1.1596	1.2619	1.0000	1.0000	1.0211
2002		1.1596	1.2619	1.0000	1.0000	1.0211
2003		1.1596	1.2619	1.0000	1.0000	1.0211
2004		1.1596	1.2619	1.0000	1.0000	1.0211
2005		1.1596	1.2619	1.0000	1.0000	1.0211
2006		1.1596	1.2619	1.0000	1.0000	1.0211
2007		1.1596	1.2619	1.0000	1.0000	1.0211
2008		0.6574	1.1773	0.8333	0.8333	0.8417
2009		0.6574	1.1773	0.8333	0.8333	0.8417
2010		0.6574	1.1773	0.8333	0.8333	0.8417
2011		0.6574	1.1773	0.8333	0.8333	0.8417
2012		0.6574	1.1773	0.8333	0.8333	0.8417
2013		0.6574	1.1773	0.8333	0.8333	0.8417
2014		0.6574	1.1773	0.8333	0.8333	0.8417
CZ	1991-1992	-	-	-	-	-
	1993	1.2337	1.6461	1.0000	1.0000	1.0440
	1994	1.2068	1.5718	1.0000	1.0000	1.0389
	1995	1.1985	1.5340	1.0000	1.0000	1.0366
	1996	1.1826	1.4913	1.0000	1.0000	1.0337
	1997	1.1826	1.4913	1.0000	1.0000	1.0337
	1998	1.1538	1.4138	1.0000	1.0000	1.0284
	1999	1.1192	1.3594	1.0000	1.0000	1.0239
	2000	1.0994	1.2999	1.0000	1.0000	1.0200
	2001	1.0994	1.2999	1.0000	1.0000	1.0200
	2002	1.0994	1.2999	1.0000	1.0000	1.0200
	2003	1.0994	1.2999	1.0000	1.0000	1.0200
	2004	1.0861	1.2596	1.0000	1.0000	1.0173
2005	0.7784	1.2345	0.6486	0.6486	0.6844	

Table A - 4: B- Index in the OECD by type of cost, 1991-2014  
(continued)

Country	Year	Country				Total
		ME	B	L	OC	
CZ	2006	0.8009	1.2108	0.6842	0.6842	0.7164
	2007	0.8009	1.2108	0.6842	0.6842	0.7164
	2008	0.8324	1.1774	0.7342	0.7342	0.7612
	2009	0.8424	1.1669	0.7500	0.7500	0.7755
	2010	0.8521	1.1566	0.7654	0.7654	0.7893
	2011	0.8521	1.1566	0.7654	0.7654	0.7893
	2012	0.8521	1.1566	0.7654	0.7654	0.7893
	2013	0.8521	1.1566	0.7654	0.7654	0.7893
	2014	0.8330	1.1566	0.7420	0.7654	0.7743
DE	1991	1.1633	1.7649	1.0000	1.0000	1.0464
	1992	1.1765	1.8266	1.0000	1.0000	1.0502
	1993	1.1651	1.7733	1.0000	1.0000	1.0469
	1994	1.1385	1.6489	1.0000	1.0000	1.0394
	1995	1.1559	1.7303	1.0000	1.0000	1.0443
	1996	1.1609	1.7535	1.0000	1.0000	1.0457
	1997	1.1670	1.7822	1.0000	1.0000	1.0475
	1998	1.1620	1.7587	1.0000	1.0000	1.0460
	1999	1.1378	1.6514	1.0000	1.0000	1.0395
	2000	1.1378	1.6514	1.0000	1.0000	1.0395
	2001	1.1567	1.4336	1.0000	1.0000	1.0295
	2002	1.1567	1.4336	1.0000	1.0000	1.0295
	2003	1.1656	1.4582	1.0000	1.0000	1.0312
	2004	1.1567	1.4336	1.0000	1.0000	1.0295
	2005	1.1567	1.4336	1.0000	1.0000	1.0295
	2006	1.0809	1.4336	1.0000	1.0000	1.0257
2007	1.0809	1.4336	1.0000	1.0000	1.0257	
2008	1.1401	1.2944	1.0000	1.0000	1.0217	
2009	1.1401	1.2944	1.0000	1.0000	1.0217	
2010	1.1401	1.2944	1.0000	1.0000	1.0217	
2011	1.1401	1.2944	1.0000	1.0000	1.0217	
2012	1.1401	1.2944	1.0000	1.0000	1.0217	
2013	1.1401	1.2944	1.0000	1.0000	1.0217	
2014	1.1401	1.2944	1.0000	1.0000	1.0217	
DK	1991	1.0000	1.0000	1.1986	1.1986	1.1788
	1992	1.0000	1.0000	1.0000	1.0000	1.0000
	1993	1.0000	1.0000	1.0000	1.0000	1.0000
	1994	1.0000	1.0000	1.0000	1.0000	1.0000
	1995	1.0000	1.0000	1.0000	1.0000	1.0000
	1996	1.0000	1.0000	1.0000	1.0000	1.0000
	1997	1.0000	1.0000	1.0000	1.0000	1.0000
	1998	1.0902	1.2739	1.0000	1.0000	1.0182



Table A - 4: B- Index in the OECD by type of cost, 1991-2014  
(continued)

Country	Year	Country				Total
		ME	B	L	OC	
DK	1999	1.0824	1.2502	1.0000	1.0000	1.0166
	2000	1.0824	1.2502	1.0000	1.0000	1.0166
	2001	1.0918	1.2279	1.0000	1.0000	1.0160
	2002	1.0918	1.2279	1.0000	1.0000	1.0160
	2003	1.0918	1.2279	1.0000	1.0000	1.0160
	2004	1.0918	1.2279	1.0000	1.0000	1.0160
	2005	1.0833	1.2068	1.0000	1.0000	1.0145
	2006	1.0833	1.2068	1.0000	1.0000	1.0145
	2007	1.0714	1.1773	1.0000	1.0000	1.0124
	2008	1.0714	1.1773	1.0000	1.0000	1.0124
	2009	1.0714	1.1773	1.0000	1.0000	1.0124
	2010	1.0714	1.2002	1.0000	1.0000	1.0136
	2011	1.0714	1.2002	1.0000	1.0000	1.0136
	2012	1.0714	1.2002	1.0000	1.0000	1.0136
	2013	1.0714	1.2002	1.0000	1.0000	1.0136
2014	1.0695	1.1949	1.0000	1.0000	1.0132	
EE	1991-1992	-	-	-	-	-
	1993	1.0646	1.2752	1.0894	1.0894	1.0975
	1994	1.0422	1.1796	1.0583	1.0583	1.0636
	1995	1.0422	1.1796	1.0583	1.0583	1.0636
	1996	1.0422	1.1796	1.0583	1.0583	1.0636
	1997	1.0422	1.1796	1.0583	1.0583	1.0636
	1998	1.0422	1.1796	1.0583	1.0583	1.0636
	1999	1.0422	1.1796	1.0583	1.0583	1.0636
	2000	1.0000	1.0000	1.0000	1.0000	1.0000
	2001	1.0000	1.0000	1.0000	1.0000	1.0000
	2002	1.0000	1.0000	1.0000	1.0000	1.0000
	2003	1.0000	1.0000	1.0000	1.0000	1.0000
	2004	1.0000	1.0000	1.0000	1.0000	1.0000
	2005	1.0000	1.0000	1.0000	1.0000	1.0000
	2006	1.0000	1.0000	1.0000	1.0000	1.0000
2007	1.0000	1.0000	1.0000	1.0000	1.0000	
2008	1.0000	1.0000	1.0000	1.0000	1.0000	
2009	1.0000	1.0000	1.0000	1.0000	1.0000	
2010	1.0000	1.0000	1.0000	1.0000	1.0000	
2011	1.0000	1.0000	1.0000	1.0000	1.0000	
2012	1.0000	1.0000	1.0000	1.0000	1.0000	
2013	1.0000	1.0000	1.0000	1.0000	1.0000	
2014	1.0000	1.0000	1.0000	1.0000	1.0000	
ES	1991	0.4469	0.8151	0.7082	0.7082	0.7005
	1992	0.4469	0.8151	0.7082	0.7082	0.7005

Table A - 4: B- Index in the OECD by type of cost, 1991-2014  
(continued)

Country	Year	Country				Total
		ME	B	L	OC	
ES	1993	0.4469	0.8151	0.7082	0.7082	0.7005
	1994	0.4469	0.8151	0.7082	0.7082	0.7005
	1995	0.4469	0.8151	0.7082	0.7082	0.7005
	1996	0.6109	1.3682	0.6109	0.6109	0.6488
	1997	0.6109	1.3682	0.6109	0.6109	0.6488
	1998	0.6109	1.3682	0.6109	0.6109	0.6488
	1999	0.6109	1.3682	0.6109	0.6109	0.6488
	2000	0.4367	1.3682	0.4367	0.4367	0.4833
	2001	0.8462	1.3682	0.7444	0.4367	0.6884
	2002	0.8462	1.3682	0.7444	0.4367	0.6884
	2003	0.8462	1.3682	0.7444	0.4367	0.6884
	2004	0.8462	1.3682	0.5906	0.4367	0.5961
	2005	0.8462	1.3682	0.5906	0.4367	0.5961
	2006	0.8462	1.3682	0.5906	0.4367	0.5961
	2007	0.8667	1.3292	0.6432	0.4951	0.6442
	2008	0.8714	1.2930	0.6778	0.5635	0.6840
	2009	0.8857	1.2930	0.6778	0.5635	0.6847
	2010	0.8857	1.2930	0.6778	0.5635	0.6847
	2011	0.8857	1.2930	0.6778	0.5635	0.6847
	2012	0.8857	1.2930	0.6778	0.5635	0.6847
2013	0.8857	1.2930	0.6778	0.5635	0.6847	
2014	0.8857	1.2930	0.6778	0.5635	0.6847	
FI	1991	1.1267	1.1931	1.0000	1.0000	1.0160
	1992	1.1119	1.1705	1.0000	1.0000	1.0141
	1993	1.0583	1.0889	1.0000	1.0000	1.0074
	1994	1.0583	1.0889	1.0000	1.0000	1.0074
	1995	1.0583	1.0889	1.0000	1.0000	1.0074
	1996	1.0681	1.1037	1.0000	1.0000	1.0086
	1997	1.0681	1.1037	1.0000	1.0000	1.0086
	1998	1.0681	1.1037	1.0000	1.0000	1.0086
	1999	1.0681	1.1037	1.0000	1.0000	1.0086
	2000	1.0715	1.1089	1.0000	1.0000	1.0090
	2001	1.0715	1.1089	1.0000	1.0000	1.0090
	2002	1.0715	1.1089	1.0000	1.0000	1.0090
	2003	1.0715	1.1089	1.0000	1.0000	1.0090
2004	1.0715	1.1089	1.0000	1.0000	1.0090	
2005	1.0753	1.0937	1.0000	1.0000	1.0084	
2006	1.0753	1.0937	1.0000	1.0000	1.0084	
2007	1.0753	1.0937	1.0000	1.0000	1.0084	
2008	1.0753	1.0937	1.0000	1.0000	1.0084	
2009	1.0753	1.0937	1.0000	1.0000	1.0084	

Table A - 4: B- Index in the OECD by type of cost, 1991-2014  
(continued)

Country	Year	Country				Total
		ME	B	L	OC	
FI	2010	1.0753	1.0937	1.0000	1.0000	1.0084
	2011	1.0753	1.0937	1.0000	1.0000	1.0084
	2012	1.0695	1.0865	1.0000	1.0000	1.0078
	2013	1.0695	1.0865	0.6755	1.0000	0.8131
	2014	1.0536	1.0667	0.7500	1.0000	0.8560
FR	1991	0.9641	1.3317	0.8860	0.8860	0.9122
	1992	0.9572	1.2270	0.8998	0.8998	0.9191
	1993	0.9567	1.2194	0.9008	0.9008	0.9196
	1994	0.9567	1.2194	0.9008	0.9008	0.9196
	1995	0.9593	1.2589	0.8956	0.8956	0.9170
	1996	0.9593	1.2589	0.8956	0.8956	0.9170
	1997	0.9638	1.3267	0.8867	0.8867	0.9125
	1998	0.9638	1.3267	0.8867	0.8867	0.9125
	1999	0.9622	1.3029	0.8898	0.8898	0.9141
	2000	0.9602	1.2729	0.8938	0.8938	0.9160
	2001	0.9591	1.2560	0.8960	0.8960	0.9172
	2002	0.9583	1.2438	0.8976	0.8976	0.9180
	2003	0.9583	1.2438	0.8976	0.8976	0.9180
	2004	0.8973	1.2124	0.8304	0.8304	0.8529
	2005	0.8880	1.2069	0.8317	0.8317	0.8532
	2006	0.8273	1.1700	0.7668	0.7668	0.7900
	2007	0.8273	1.1700	0.7668	0.7668	0.7900
	2008	0.9717	1.2435	0.9237	0.9237	0.9421
	2009	0.9717	1.2435	0.9237	0.9237	0.9421
	2010	0.9717	1.2435	0.9237	0.9237	0.9421
2011	0.9731	1.2638	0.9218	0.9218	0.9414	
2012	0.9731	1.2638	0.9218	0.9218	0.9414	
2013	0.9747	1.2882	0.9194	0.9194	0.9406	
2014	0.9747	1.2882	0.9194	0.9194	0.9406	
GB	1991	1.0000	1.0000	1.0000	1.0000	1.0000
	1992	1.0000	1.0000	1.0000	1.0000	1.0000
	1993	1.0000	1.0000	1.0000	1.0000	1.0000
	1994	1.0000	1.0000	1.0000	1.0000	1.0000
	1995	1.0000	1.0000	1.0000	1.0000	1.0000
	1996	1.0000	1.0000	1.0000	1.0000	1.0000
	1997	1.0000	1.0000	1.0000	1.0000	1.0000
	1998	1.0000	1.0000	1.0000	1.0000	1.0000
	1999	1.0000	1.0000	1.0000	1.0000	1.0000
	2000	1.0000	1.0000	1.0000	1.0000	1.0000
	2001	1.0000	1.0000	1.0000	1.0000	1.0000
2002	1.0000	1.0000	0.8929	0.8929	0.9036	

Table A - 4: B- Index in the OECD by type of cost, 1991-2014  
(continued)

Country	Year	Country				Total
		ME	B	L	OC	
GB	2003	1.0000	1.0000	0.8929	0.8929	0.9036
	2004	1.0000	1.0000	0.8929	0.8929	0.9036
	2005	1.0000	1.0000	0.8929	0.8929	0.9036
	2006	1.0000	1.0000	0.8929	0.8929	0.9036
	2007	1.0000	1.0000	0.8929	0.8929	0.9036
	2008	1.0000	1.0000	0.8833	0.8833	0.8950
	2009	1.0000	1.0000	0.8833	0.8833	0.8950
	2010	1.0000	1.0000	0.8833	0.8833	0.8950
	2011	1.0000	1.0000	0.8946	0.8946	0.9051
	2012	1.0000	1.0000	0.9053	0.9053	0.9147
	2013	1.0000	1.0000	0.9000	0.9000	0.9100
	2014	1.0000	1.0000	0.9000	0.9000	0.9100
	GR	1991	1.0000	1.3300	1.0000	1.0000
1992		1.0000	1.2637	1.0000	1.0000	1.0132
1993		1.0000	1.2086	1.0000	1.0000	1.0104
1994		1.0000	1.2086	1.0000	1.0000	1.0104
1995		1.0000	1.2086	1.0000	1.0000	1.0104
1996		1.0000	1.2086	1.0000	1.0000	1.0104
1997		1.0000	1.2086	1.0000	1.0000	1.0104
1998		1.0000	1.2582	1.0000	1.0000	1.0129
1999		1.0588	1.2582	1.0000	1.0000	1.0159
2000		1.0588	1.2582	1.0000	1.0000	1.0159
2001		1.0529	1.2324	1.0000	1.0000	1.0143
2002		1.0475	1.2086	1.0000	1.0000	1.0128
2003		1.0475	1.2086	1.0000	1.0000	1.0128
2004		1.0475	1.2086	1.0000	1.0000	1.0128
2005		1.0131	1.1823	0.9028	0.9028	0.9223
2006		1.0114	1.1582	0.9069	0.9069	0.9247
2007		1.0093	1.1291	0.9118	0.9118	0.9276
2008		1.0093	1.1291	0.9118	0.9118	0.9276
2009		1.0093	1.1291	0.9118	0.9118	0.9276
2010		1.0088	1.1223	0.9130	0.9130	0.9283
2011	1.0070	1.0968	0.9174	0.9174	0.9308	
2012	1.0070	1.0968	0.9174	0.9174	0.9308	
2013	0.9349	1.1361	0.5946	0.5946	0.6387	
2014	0.9349	1.1361	0.5946	0.5946	0.6387	
HU	1991	1.0588	1.5212	1.0000	1.0000	1.0290
	1992	1.0588	1.5212	1.0000	1.0000	1.0290
	1993	1.0588	1.5212	1.0000	1.0000	1.0290
	1994	1.0496	1.4398	1.0000	1.0000	1.0245
	1995	1.0194	1.1716	1.0000	1.0000	1.0095

Table A - 4: B- Index in the OECD by type of cost, 1991-2014  
(continued)

Country	Year	Country				Total
		ME	B	L	OC	
HU	1996	1.0194	1.1716	1.0000	1.0000	1.0095
	1997	1.0194	1.1716	0.9561	0.9561	0.9700
	1998	1.0194	1.1716	0.9561	0.9561	0.9700
	1999	1.0194	1.1716	0.9561	0.9561	0.9700
	2000	1.0194	1.1716	0.7805	0.7805	0.8120
	2001	1.0194	1.1716	0.7805	0.7805	0.8120
	2002	1.0194	1.1716	0.7805	0.7805	0.8120
	2003	1.0100	1.1716	0.7805	0.7805	0.8115
	2004	1.0087	1.1489	0.8095	0.8095	0.8365
	2005	1.0087	1.1489	0.6905	0.8095	0.7650
	2006	1.0095	1.1639	0.6694	0.7904	0.7474
	2007	1.0114	1.1955	0.6250	0.7500	0.7103
	2008	1.0114	1.1955	0.6250	0.7500	0.7103
	2009	1.0114	1.1955	0.6250	0.7500	0.7103
	2010	1.0107	1.1834	0.6420	0.7654	0.7245
	2011	1.0107	1.1834	0.6420	0.7654	0.7245
	2012	1.0107	1.1834	0.7654	0.7654	0.7986
	2013	1.0107	1.1834	0.7654	0.7654	0.7986
2014	1.0107	1.1834	0.7654	0.7654	0.7986	
IE	1991	1.0000	1.0000	1.0000	1.0000	1.0000
	1992	1.0000	1.0000	1.0000	1.0000	1.0000
	1993	1.0000	1.0000	1.0000	1.0000	1.0000
	1994	1.0000	1.0000	1.0000	1.0000	1.0000
	1995	1.0000	1.0000	1.0000	1.0000	1.0000
	1996	1.0000	1.0000	1.0000	1.0000	1.0000
	1997	1.0000	1.0000	1.0000	1.0000	1.0000
	1998	1.0000	1.0000	1.0000	1.0000	1.0000
	1999	1.0000	1.0000	1.0000	1.0000	1.0000
	2000	1.0000	1.0000	1.0000	1.0000	1.0000
	2001	1.0000	1.0000	1.0000	1.0000	1.0000
	2002	1.0000	1.0000	1.0000	1.0000	1.0000
	2003	1.0000	1.0000	1.0000	1.0000	1.0000
	2004	0.9792	0.8008	0.9792	0.9792	0.9703
	2005	0.9603	0.8008	0.9603	0.9603	0.9524
2006	0.9432	0.8008	0.9432	0.9432	0.9360	
2007	0.9275	0.8008	0.9275	0.9275	0.9212	
2008	0.9134	0.8008	0.9134	0.9134	0.9077	
2009	0.9005	0.8008	0.9005	0.9005	0.8955	
2010	0.8609	0.7143	0.8609	0.8609	0.8536	
2011	0.8476	0.7143	0.8476	0.8476	0.8409	
2012	0.8355	0.7143	0.8355	0.8355	0.8294	
2013	0.8244	0.7143	0.8244	0.8244	0.8189	

Table A - 4: B- Index in the OECD by type of cost, 1991-2014  
(continued)

Country	Year	Country				Total
		ME	B	L	OC	
IE	2014	0.8144	0.7143	0.8144	0.8144	0.8094
IL	1991-1993	-	-	-	-	-
	1994	1.0540	1.2374	1.0000	1.0000	1.0146
	1995	1.0518	1.2275	1.0000	1.0000	1.0140
	1996	1.0496	1.2179	1.0000	1.0000	1.0134
	1997	1.0496	1.2179	1.0000	1.0000	1.0134
	1998	1.0496	1.2179	1.0000	1.0000	1.0134
	1999	1.0496	1.2179	1.0000	1.0000	1.0134
	2000	1.0496	1.2179	1.0000	1.0000	1.0134
	2001	1.0000	1.0000	1.0000	1.0000	1.0000
	2002	1.0000	1.0000	1.0000	1.0000	1.0000
	2003	1.0000	1.0000	1.0000	1.0000	1.0000
	2004	1.0000	1.0000	1.0000	1.0000	1.0000
	2005	1.0000	1.0000	1.0000	1.0000	1.0000
	2006	1.0000	1.0000	1.0000	1.0000	1.0000
	2007	1.0000	1.0000	1.0000	1.0000	1.0000
	2008	1.0000	1.0000	1.0000	1.0000	1.0000
	2009	1.0000	1.0000	1.0000	1.0000	1.0000
	2010	1.0000	1.0000	1.0000	1.0000	1.0000
	2011	1.0000	1.0000	1.0000	1.0000	1.0000
	2012	1.0000	1.0000	1.0000	1.0000	1.0000
	2013	1.0000	1.0000	1.0000	1.0000	1.0000
	2014	1.0000	1.0000	1.0000	1.0000	1.0000
IS	1991	1.2262	1.4914	1.0000	1.0000	1.0359
	1992	1.1767	1.3840	1.0000	1.0000	1.0280
	1993	1.1362	1.3368	1.0000	1.0000	1.0236
	1994	1.1362	1.3368	1.0000	1.0000	1.0236
	1995	1.1362	1.2958	1.0000	1.0000	1.0216
	1996	1.1362	1.2958	1.0000	1.0000	1.0216
	1997	1.1102	1.3368	1.0000	1.0000	1.0224
	1998	1.0959	1.2930	1.0000	1.0000	1.0194
	1999	1.0959	1.2930	1.0000	1.0000	1.0194
	2000	1.0959	1.2930	1.0000	1.0000	1.0194
	2001	1.0959	1.2034	1.0000	1.0000	1.0150
	2002	1.0491	1.1042	1.0000	1.0000	1.0077
	2003	1.0223	1.1042	1.0000	1.0000	1.0063
	2004	1.0223	1.1042	1.0000	1.0000	1.0063
	2005	1.0223	1.1042	1.0000	1.0000	1.0063
	2006	1.0223	1.1042	1.0000	1.0000	1.0063
	2007	1.0223	1.1042	1.0000	1.0000	1.0063
	2008	1.0179	1.0838	1.0000	1.0000	1.0051

Table A - 4: B- Index in the OECD by type of cost, 1991-2014  
(continued)

Country	Year	Country				Total
		ME	B	L	OC	
IS	2009	1.0179	1.0838	1.0000	1.0000	1.0051
	2010	1.0223	1.1042	1.0000	1.0000	1.0063
	2011	0.7754	0.9873	0.7500	0.7500	0.7631
	2012	0.7754	0.9873	0.7500	0.7500	0.7631
	2013	0.7754	0.9873	0.7500	0.7500	0.7631
	2014	0.7754	0.9873	0.7500	0.7500	0.7631
IT	1991	1.1867	1.6393	1.0000	1.0000	1.0413
	1992	1.2227	1.7624	1.0000	1.0000	1.0493
	1993	1.2227	1.7624	1.0000	1.0000	1.0493
	1994	1.2318	1.7936	1.0000	1.0000	1.0513
	1995	1.2318	1.7936	1.0000	1.0000	1.0513
	1996	1.2318	1.7936	1.0000	1.0000	1.0513
	1997	1.2318	1.7936	1.0000	1.0000	1.0513
	1998	1.1432	1.4902	1.0000	1.0000	1.0317
	1999	1.1432	1.4902	1.0000	1.0000	1.0317
	2000	1.1432	1.4902	1.0000	1.0000	1.0317
	2001	1.1374	1.4703	1.0000	1.0000	1.0304
	2002	1.1374	1.4703	1.0000	1.0000	1.0304
	2003	1.1263	1.4324	1.0000	1.0000	1.0279
	2004	1.1211	1.4144	1.0000	1.0000	1.0268
	2005	1.1211	1.4144	1.0000	1.0000	1.0268
	2006	1.1211	1.4144	1.0000	1.0000	1.0268
	2007	0.9617	1.2551	0.8406	0.8406	0.8674
	2008	0.9476	1.1738	0.8542	0.8542	0.8749
	2009	0.9476	1.1738	0.8542	0.8542	0.8749
	2010	0.7654	1.1738	0.8542	0.8542	0.8658
2011	0.9476	1.1738	0.8542	0.8542	0.8749	
2012	1.0929	1.3179	0.4906	1.0000	0.7149	
2013	1.0929	1.3179	0.4906	1.0000	0.7149	
2014	1.0929	1.3179	0.4906	1.0000	0.7149	
JP	1991	1.2669	1.7733	0.9637	0.9637	1.0193
	1992	1.2669	1.7733	0.9637	0.9637	1.0193
	1993	1.2669	1.7733	0.9637	0.9637	1.0193
	1994	1.2669	1.7733	0.9637	0.9637	1.0193
	1995	1.2669	1.7733	0.9637	0.9637	1.0193
	1996	1.2669	1.7733	0.9637	0.9637	1.0193
	1997	1.2671	1.7739	0.9636	0.9636	1.0193
	1998	1.2291	1.6684	0.9661	0.9661	1.0144
	1999	1.1807	1.5337	0.9693	0.9693	1.0080
	2000	1.1590	1.5270	0.9386	0.9386	0.9791
	2001	1.1590	1.5270	0.9386	0.9386	0.9791

Table A - 4: B- Index in the OECD by type of cost, 1991-2014  
(continued)

Country	Year	Country				Total
		ME	B	L	OC	
JP	2002	1.1590	1.5270	0.9386	0.9386	0.9791
	2003	1.0828	1.5035	0.8309	0.8309	0.8771
	2004	1.0746	1.4753	0.8346	0.8346	0.8786
	2005	1.0746	1.4753	0.8346	0.8346	0.8786
	2006	1.0746	1.4753	0.8346	0.8346	0.8786
	2007	1.0746	1.4753	0.8346	0.8346	0.8786
	2008	1.0746	1.4753	0.8346	0.8346	0.8786
	2009	1.0746	1.4753	0.8346	0.8346	0.8786
	2010	1.0746	1.4753	0.8346	0.8346	0.8786
	2011	1.0746	1.4753	0.8346	0.8346	0.8786
	2012	1.0746	1.4753	0.8346	0.8346	0.8786
	2013	1.0597	1.4244	0.8413	0.8413	0.8814
	2014	1.0597	1.4244	0.8413	0.8413	0.8814
	KR	1991	1.1382	1.3524	0.8686	0.8686
1992		1.1382	1.3524	0.8686	0.8686	0.9063
1993		1.1382	1.3524	0.8686	0.8686	0.9063
1994		1.1267	1.3230	0.8726	0.8726	0.9078
1995		1.1159	1.2954	0.8764	0.8764	0.9093
1996		1.1057	1.2693	0.8800	0.8800	0.9107
1997		1.1057	1.2693	0.8800	0.8800	0.9107
1998		1.0739	1.2367	0.8500	0.8500	0.8806
1999		1.0739	1.2367	0.8500	0.8500	0.8806
2000		1.0739	1.2367	0.8500	0.8500	0.8806
2001		1.0739	1.2367	0.8500	0.8500	0.8806
2002		1.0701	1.2247	0.8524	0.8524	0.8819
2003		1.0701	1.2247	0.8819	0.8819	0.9085
2004		1.0701	1.2247	0.8819	0.8819	0.9085
2005		1.0630	1.2017	0.8855	0.8855	0.9102
2006		1.0630	1.2017	0.8855	0.8855	0.9102
2007		1.0630	1.2017	0.8855	0.8855	0.9102
2008		1.0630	1.2017	0.7931	0.7931	0.8270
2009		1.0530	1.1698	0.7361	0.7361	0.7737
2010		0.9211	1.1698	0.8905	0.8905	0.9060
2011	0.9211	1.1698	0.8905	0.8905	0.9060	
2012	0.9211	1.1698	0.8905	0.8905	0.9060	
2013	0.9211	1.1698	0.8905	0.8905	0.9060	
2014	0.9211	1.1698	0.8905	0.8905	0.9060	
LU	1991	1.1310	1.4066	1.0000	1.0000	1.0269
	1992	1.1310	1.4066	1.0000	1.0000	1.0269
	1993	1.1310	1.4066	1.0000	1.0000	1.0269
	1994	1.1310	1.4066	1.0000	1.0000	1.0269



Table A - 4: B- Index in the OECD by type of cost, 1991-2014  
(continued)

Country	Year	Country				Total
		ME	B	L	OC	
LU	1995	1.1364	1.4233	1.0000	1.0000	1.0280
	1996	1.1364	1.4233	1.0000	1.0000	1.0280
	1997	1.1307	1.4058	1.0000	1.0000	1.0268
	1998	1.0715	1.3184	1.0000	1.0000	1.0195
	1999	1.0715	1.3184	1.0000	1.0000	1.0195
	2000	1.0715	1.3184	1.0000	1.0000	1.0195
	2001	1.0715	1.3184	1.0000	1.0000	1.0195
	2002	1.0521	1.2320	1.0000	1.0000	1.0142
	2003	1.0521	1.2320	1.0000	1.0000	1.0142
	2004	1.0521	1.2320	1.0000	1.0000	1.0142
	2005	1.0521	1.2320	1.0000	1.0000	1.0142
	2006	1.0503	1.2239	1.0000	1.0000	1.0137
	2007	1.0503	1.2239	1.0000	1.0000	1.0137
	2008	1.0503	1.2239	1.0000	1.0000	1.0137
	2009	1.0478	1.2129	1.0000	1.0000	1.0130
	2010	1.0478	1.2129	1.0000	1.0000	1.0130
	2011	1.0483	1.2151	1.0000	1.0000	1.0132
	2012	1.0483	1.2151	1.0000	1.0000	1.0132
	2013	1.0493	1.2195	1.0000	1.0000	1.0134
	2014	1.0493	1.2195	1.0000	1.0000	1.0134
MX	1991	1.0443	1.2863	1.0000	1.0000	1.0165
	1992	1.0443	1.2863	1.0000	1.0000	1.0165
	1993	1.0439	1.2838	1.0000	1.0000	1.0164
	1994	1.0424	1.2739	1.0000	1.0000	1.0158
	1995	1.0424	1.2739	1.0000	1.0000	1.0158
	1996	1.0424	1.2739	1.0000	1.0000	1.0158
	1997	1.0424	1.2739	0.9482	0.9482	0.9692
	1998	1.0424	1.2739	0.9482	0.9482	0.9692
	1999	1.0443	1.2863	0.9474	0.9474	0.9692
	2000	1.0443	1.2863	0.9474	0.9474	0.9692
	2001	1.0443	1.2863	0.9474	0.9474	0.9692
	2002	0.5828	0.8248	0.5385	0.5385	0.5550
	2003	0.5879	0.8194	0.5455	0.5455	0.5613
	2004	0.5928	0.8141	0.5522	0.5522	0.5674
	2005	0.6067	0.7993	0.5714	0.5714	0.5846
	2006	0.6111	0.7947	0.5775	0.5775	0.5900
	2007	0.6154	0.7901	0.5833	0.5833	0.5953
	2008	0.6154	0.7901	0.5833	0.5833	0.5953
	2009	0.6154	0.7901	0.5833	0.5833	0.5953
	2010	0.6067	0.7993	0.5714	0.5714	0.5846
2011	0.6067	0.7993	0.5714	0.5714	0.5846	
2012	0.6067	0.7993	0.5714	0.5714	0.5846	

Table A - 4: B- Index in the OECD by type of cost, 1991-2014  
(continued)

Country	Year	Country				Total
		ME	B	L	OC	
MX	2013	0.6067	0.7993	0.5714	0.5714	0.5846
	2014	0.6067	0.7993	0.5714	0.5714	0.5846
NL	1991	1.0894	1.3937	1.0894	1.0894	1.1046
	1992	1.0894	1.3937	1.0894	1.0894	1.1046
	1993	1.0894	1.3937	1.0894	1.0894	1.1046
	1994	1.0894	1.3937	0.9740	1.0894	1.0354
	1995	1.0894	1.3937	0.9740	1.0894	1.0354
	1996	1.0894	1.3937	0.9740	1.0894	1.0354
	1997	1.0894	1.3937	0.9740	1.0894	1.0354
	1998	1.0894	1.3937	0.9279	1.0894	1.0077
	1999	1.0894	1.3937	0.9694	1.0894	1.0326
	2000	1.0894	1.3937	0.9694	1.0894	1.0326
	2001	1.0894	1.3937	0.9854	1.0894	1.0422
	2002	1.0874	1.3851	0.9842	1.0874	1.0404
	2003	1.0874	1.3851	0.9842	1.0874	1.0404
	2004	1.0874	1.3851	0.9763	1.0874	1.0356
	2005	1.0763	1.3362	0.9701	1.0763	1.0256
	2006	1.0698	1.3074	0.9664	1.0698	1.0196
	2007	1.0568	1.2502	0.9023	1.0000	0.9567
	2008	1.0568	1.2502	0.9023	1.0000	0.9567
	2009	1.0568	1.2502	0.9023	1.0000	0.9567
	2010	1.0568	1.2502	0.9023	1.0000	0.9567
2011	1.0553	1.2437	0.8752	1.0000	0.9401	
2012	0.9220	1.1104	0.9029	0.8667	0.9034	
2013	0.8753	1.0637	0.9029	0.8200	0.8847	
2014	0.8553	1.0437	0.9029	0.8000	0.8767	
NO	1991	1.1807	1.5648	1.0000	1.0000	1.0373
	1992	1.1037	1.2463	1.0000	1.0000	1.0175
	1993	1.1037	1.2463	1.0000	1.0000	1.0175
	1994	1.1037	1.2463	1.0000	1.0000	1.0175
	1995	1.1037	1.2463	1.0000	1.0000	1.0175
	1996	1.1037	1.2463	1.0000	1.0000	1.0175
	1997	1.1037	1.2463	1.0000	1.0000	1.0175
	1998	1.1037	1.2463	1.0000	1.0000	1.0175
	1999	1.1037	1.2463	1.0000	1.0000	1.0175
	2000	1.1037	1.2667	1.0000	1.0000	1.0185
	2001	1.1322	1.3176	1.0000	1.0000	1.0225
	2002	1.1322	1.2667	1.0000	1.0000	1.0199
2003	0.8822	1.2667	0.7500	0.7500	0.7824	
2004	0.8822	1.2667	0.7500	0.7500	0.7824	
2005	0.8822	1.2667	0.7500	0.7500	0.7824	

Table A - 4: B- Index in the OECD by type of cost, 1991-2014  
(continued)

Country	Year	Country				Total
		ME	B	L	OC	
NO	2006	0.8537	1.2667	0.7500	0.7500	0.7810
	2007	0.8537	1.2667	0.7500	0.7500	0.7810
	2008	0.8537	1.2667	0.7500	0.7500	0.7810
	2009	0.8537	1.2667	0.7500	0.7500	0.7810
	2010	0.8537	1.2667	0.7500	0.7500	0.7810
	2011	0.8537	1.2667	0.7500	0.7500	0.7810
	2012	0.8537	1.2667	0.7500	0.7500	0.7810
	2013	0.8537	1.2667	0.7500	0.7500	0.7810
	2014	0.8521	1.2536	0.7534	0.7534	0.7834
NZ	1991	1.1201	1.3377	1.0000	1.0000	1.0229
	1992	1.1201	1.3377	1.0000	1.0000	1.0229
	1993	1.1201	1.3377	1.0000	1.0000	1.0229
	1994	1.1201	1.3377	1.0000	1.0000	1.0229
	1995	1.1201	1.3377	1.0000	1.0000	1.0229
	1996	1.1201	1.3377	1.0000	1.0000	1.0229
	1997	1.1201	1.3377	1.0000	1.0000	1.0229
	1998	1.1201	1.3377	1.0000	1.0000	1.0229
	1999	1.1201	1.3377	1.0000	1.0000	1.0229
	2000	1.1201	1.3377	1.0000	1.0000	1.0229
	2001	1.1201	1.3377	1.0000	1.0000	1.0229
	2002	1.1201	1.3377	1.0000	1.0000	1.0229
	2003	1.1201	1.3377	1.0000	1.0000	1.0229
	2004	1.1201	1.3377	1.0000	1.0000	1.0229
	2005	1.1201	1.3377	1.0000	1.0000	1.0229
	2006	1.1201	1.3675	1.0000	1.0000	1.0244
	2007	1.1201	1.3675	1.0000	1.0000	1.0244
	2008	1.1045	1.3198	1.0000	1.0000	1.0212
	2009	0.9424	1.2654	0.7857	0.7857	0.8175
	2010	1.1045	1.3198	1.0000	1.0000	1.0212
2011	1.1037	1.2902	1.0000	1.0000	1.0197	
2012	1.1037	1.2902	1.0000	1.0000	1.0197	
2013	1.1037	1.2902	1.0000	1.0000	1.0197	
2014	1.1037	1.2902	1.0000	1.0000	1.0197	
PL	1991	1.2161	1.4874	1.0000	1.0000	1.0352
	1992	1.2161	1.4874	1.0000	1.0000	1.0352
	1993	1.2161	1.4874	1.0000	1.0000	1.0352
	1994	1.2161	1.4874	1.0000	1.0000	1.0352
	1995	1.2161	1.4874	1.0000	1.0000	1.0352
	1996	1.2161	1.4874	1.0000	1.0000	1.0352
	1997	1.1986	1.4481	1.0000	1.0000	1.0323
	1998	1.1823	1.4112	1.0000	1.0000	1.0297

Table A - 4: B- Index in the OECD by type of cost, 1991-2014  
(continued)

Country	Year	Country				Total
		ME	B	L	OC	
PL	1999	1.1670	1.3766	1.0000	1.0000	1.0272
	2000	1.1389	1.3133	1.0000	1.0000	1.0226
	2001	1.1260	1.2843	1.0000	1.0000	1.0205
	2002	1.1260	1.2843	1.0000	1.0000	1.0205
	2003	1.0788	1.2704	1.0000	1.0000	1.0175
	2004	1.0500	1.1715	1.0000	1.0000	1.0111
	2005	1.0500	1.1715	1.0000	1.0000	1.0111
	2006	1.0500	1.1715	1.0000	1.0000	1.0111
	2007	1.0760	1.1715	1.0000	1.0000	1.0124
	2008	1.0760	1.1715	1.0000	1.0000	1.0124
	2009	1.0760	1.1715	1.0000	1.0000	1.0124
	2010	1.0760	1.1715	1.0000	1.0000	1.0124
	2011	1.0760	1.1715	1.0000	1.0000	1.0124
	2012	1.0760	1.1715	1.0000	1.0000	1.0124
	2013	1.0760	1.1715	1.0000	1.0000	1.0124
2014	1.0760	1.1715	1.0000	1.0000	1.0124	
PT	1991	1.0922	1.3486	1.0000	1.0000	1.0220
	1992	1.0922	1.3486	1.0000	1.0000	1.0220
	1993	1.0922	1.3486	1.0000	1.0000	1.0220
	1994	1.0922	1.3486	1.0000	1.0000	1.0220
	1995	1.0922	1.3486	1.0000	1.0000	1.0220
	1996	1.0922	1.3486	1.0000	1.0000	1.0220
	1997	1.0841	1.3177	0.7902	0.7902	0.8313
	1998	1.0841	1.3177	0.7902	0.7902	0.8313
	1999	1.0841	1.3177	0.7902	0.7902	0.8313
	2000	1.0764	1.2889	0.7974	0.7974	0.8359
	2001	1.0764	1.2889	0.5893	0.5893	0.6487
	2002	1.0693	1.2619	0.6028	0.6028	0.6591
	2003	1.0693	1.2619	0.6028	0.6028	0.6591
	2004	1.0534	1.2017	1.0000	1.0000	1.0128
	2005	0.6863	1.2017	0.6329	0.6329	0.6641
2006	0.6863	1.2017	0.6329	0.6329	0.6641	
2007	0.6887	1.1917	0.6379	0.6379	0.6682	
2008	0.6887	1.1917	0.6379	0.6379	0.6682	
2009	0.6887	1.1917	0.6379	0.6379	0.6682	
2010	0.5186	1.1917	0.4679	0.4679	0.5066	
2011	0.5091	1.2120	0.4530	0.4530	0.4937	
2012	0.4937	1.2445	0.4290	0.4290	0.4730	
2013	0.4937	1.2445	0.4290	0.4290	0.4730	
2014	0.4937	1.2445	0.4290	0.4290	0.4730	
SE	1991	1.0750	1.2574	1.0000	1.0000	1.0166

Table A - 4: B- Index in the OECD by type of cost, 1991-2014  
(continued)

Country	Year	Country				Total
		ME	B	L	OC	
SE	1992	1.0750	1.2574	1.0000	1.0000	1.0166
	1993	1.0750	1.2574	1.0000	1.0000	1.0166
	1994	1.0681	1.2336	1.0000	1.0000	1.0151
	1995	1.0681	1.2336	1.0000	1.0000	1.0151
	1996	1.0681	1.2336	1.0000	1.0000	1.0151
	1997	1.0681	1.2336	1.0000	1.0000	1.0151
	1998	1.0681	1.2336	1.0000	1.0000	1.0151
	1999	1.0681	1.2336	1.0000	1.0000	1.0151
	2000	1.0681	1.2336	1.0000	1.0000	1.0151
	2001	1.0681	1.2336	1.0000	1.0000	1.0151
	2002	1.0681	1.2336	1.0000	1.0000	1.0151
	2003	1.0681	1.2336	1.0000	1.0000	1.0151
	2004	1.0681	1.2336	1.0000	1.0000	1.0151
	2005	1.0681	1.2336	1.0000	1.0000	1.0151
	2006	1.0681	1.2336	1.0000	1.0000	1.0151
	2007	1.0681	1.2336	1.0000	1.0000	1.0151
	2008	1.0681	1.2336	1.0000	1.0000	1.0151
	2009	1.0624	1.2143	1.0000	1.0000	1.0138
	2010	1.0624	1.2143	1.0000	1.0000	1.0138
	2011	1.0624	1.2143	1.0000	1.0000	1.0138
2012	1.0624	1.2143	1.0000	1.0000	1.0138	
2013	1.0494	1.1694	1.0000	1.0000	1.0109	
2014	1.0494	1.1694	1.0000	1.0000	1.0109	
SI	1991-1993	-	-	-	-	-
	1994	1.0378	1.1389	1.0000	1.0000	1.0088
	1995	1.0294	1.1080	1.0000	1.0000	1.0069
	1996	1.0294	1.1080	1.0000	1.0000	1.0069
	1997	1.0294	1.1080	1.0000	1.0000	1.0069
	1998	1.0294	1.1080	1.0000	1.0000	1.0069
	1999	1.0294	1.1080	1.0000	1.0000	1.0069
	2000	1.0294	1.1080	1.0000	1.0000	1.0069
	2001	1.0294	1.1080	1.0000	1.0000	1.0069
	2002	1.0428	1.1773	1.0000	1.0000	1.0110
	2003	1.0428	1.1773	1.0000	1.0000	1.0110
	2004	1.0428	1.1773	1.0000	1.0000	1.0110
	2005	1.0428	1.1773	1.0000	1.0000	1.0110
2006	0.9761	1.1773	0.9333	0.9333	0.9477	
2007	0.9786	1.2042	0.9403	0.9403	0.9554	
2008	0.9798	1.1928	0.9436	0.9436	0.9579	
2009	0.9703	1.1818	0.9468	0.9468	0.9598	
2010	0.9720	1.1709	0.9500	0.9500	0.9621	
2011	0.9720	1.1709	0.9500	0.9500	0.9621	

Table A - 4: B- Index in the OECD by type of cost, 1991-2014  
(continued)

Country	Year	Country				Total
		ME	B	L	OC	
SI	2012	0.7998	1.1501	0.7805	0.7805	0.7999
	2013	0.8132	1.1400	0.7952	0.7952	0.8133
	2014	0.8132	1.1400	0.7952	0.7952	0.8133
SK	1991-1992	-	-	-	-	-
	1993	1.2180	1.6397	1.0000	1.0000	1.0429
	1994	1.1776	1.5212	1.0000	1.0000	1.0349
	1995	1.1776	1.5212	1.0000	1.0000	1.0349
	1996	1.1776	1.5212	1.0000	1.0000	1.0349
	1997	1.1776	1.5212	1.0000	1.0000	1.0349
	1998	1.1776	1.4874	1.0000	1.0000	1.0333
	1999	1.1776	1.4874	1.0000	1.0000	1.0333
	2000	1.1088	1.2986	1.0000	1.0000	1.0204
	2001	1.1088	1.2986	1.0000	1.0000	1.0204
	2002	1.0888	1.2437	1.0000	1.0000	1.0166
	2003	1.0672	1.2181	1.0000	1.0000	1.0143
	2004	1.0473	1.1247	1.0000	1.0000	1.0086
	2005	1.0473	1.1247	1.0000	1.0000	1.0086
	2006	1.0473	1.1247	1.0000	1.0000	1.0086
	2007	1.0473	1.1247	1.0000	1.0000	1.0086
	2008	1.0473	1.1247	1.0000	1.0000	1.0086
	2009	1.0473	1.1247	1.0000	1.0000	1.0086
	2010	1.0473	1.1247	1.0000	1.0000	1.0086
	2011	1.0473	1.1247	1.0000	1.0000	1.0086
2012	1.0473	1.1247	1.0000	1.0000	1.0086	
2013	1.0602	1.1588	1.0000	1.0000	1.0110	
2014	1.0568	1.1500	1.0000	1.0000	1.0103	
US	1991	1.1066	1.4245	0.9894	0.9894	1.0170
	1992	1.1066	1.4247	0.9894	0.9894	1.0170
	1993	1.1107	1.4408	0.9892	0.9892	1.0179
	1994	1.1104	1.4770	0.9892	0.9892	1.0197
	1995	1.1101	1.4754	0.9892	0.9892	1.0196
	1996	1.1097	1.4738	0.9893	0.9893	1.0195
	1997	1.1093	1.4722	0.9893	0.9893	1.0194
	1998	1.1093	1.4720	0.9893	0.9893	1.0194
	1999	1.1090	1.4710	0.9893	0.9893	1.0194
	2000	1.1088	1.4701	0.9893	0.9893	1.0193
	2001	1.1085	1.4687	0.9893	0.9893	1.0192
	2002	1.1086	1.4693	0.9893	0.9893	1.0193
	2003	1.1087	1.4697	0.9893	0.9893	1.0193
2004	1.1087	1.4697	0.9893	0.9893	1.0193	
2005	1.1086	1.4691	0.9893	0.9893	1.0192	

Table A - 4: B- Index in the OECD by type of cost, 1991-2014  
(continued)

Country	Year	Country				Total
		ME	B	L	OC	
US	2006	1.1086	1.4693	0.9850	0.9850	1.0154
	2007	1.1085	1.4687	0.9850	0.9850	1.0154
	2008	1.1084	1.4683	0.9850	0.9850	1.0154
	2009	1.1080	1.4665	0.9850	0.9850	1.0153
	2010	1.1082	1.4675	0.9850	0.9850	1.0153
	2011	1.1081	1.4671	0.9850	0.9850	1.0153
	2012	1.1079	1.4659	0.9851	0.9851	1.0152
	2013	1.1075	1.4644	0.9851	0.9851	1.0152
	2014	1.1076	1.4650	0.9851	0.9851	1.0152

Source: Own calculations.