

Þróun tekjuskatts, útsvars og skattleysismarka frá 1988

	Staðgreiðslu hlutfall %	Tekju- skattur %	Meðalútsvar í staðgreiðslu %	Persónu- afsláttur krónur	Skattleysis- mörk I krónur	Frádregið iðgjald í lífeyrissjóð %	Frádráttur v/viðbótar- lífeyris. %	Skattleysis- mörk II krónur	Skattleysis- mörk III krónur	Sérstakur tekjuskattur	
										%	Tekjumörk á mánuði
1988	35,20	28,50	6,70	15.552	44.182	-	-	44.182	44.182		
1989	37,74	30,80	6,94	18.631	49.367	-	-	49.367	49.367		
1990	39,79	32,80	6,99	21.482	53.988	-	-	53.988	53.988		
1991	39,79	32,80	6,99	23.377	58.750	-	-	58.750	58.750		
1992	39,85	32,80	7,05	23.968	60.144	-	-	60.144	60.144		
1993	41,34	34,30	7,04	23.761	57.477	-	-	57.477	57.477	5,0	203.340
1994	41,84	33,15	8,69	23.930	57.193	-	-	57.193	57.193	5,0	207.840
1995	41,93	33,15	8,78	24.495	58.416	1,5	-	59.308	59.308	5,0	233.820
1996	41,94	33,15	8,79	24.544	58.522	2,5	-	60.022	60.022	5,0	233.820
1997	41,25	29,68	11,57	24.117	58.466	3,5	-	60.587	60.587	5,0	233.820
1998	39,02	27,41	11,61	23.360	59.867	4,0	-	62.361	62.361	7,0	266.500
1999	38,34	26,41	11,93	23.329	60.848	4,0	2,0	63.383	64.677	7,0	273.162
2000	38,37	26,41	11,96	24.361	63.488	4,0	4,0	66.134	68.889	7,0	279.992
2001	38,76	26,08	12,68	25.245	65.132	4,0	4,0	67.845	70.672	7,0	322.083
2002	38,54	25,75	12,79	26.002	67.468	4,0	4,0	70.279	73.207	7,0	331.667
2003	38,55	25,75	12,80	26.825	69.585	4,0	4,0	72.484	75.505	5,0	340.788

- Skattleysismörk I taka einungis mið af persónuafslætti og skatthlutfalli.
- Skattleysismörk II taka auk þess mið af skattfrelsi lögbundinna lífeyrисиðgjalda.
- Skattleysismörk III taka ennfremur mið af skattfrelsi viðbótarlífeyrисиðgjalda.