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# Company tax reform in the European Union : guidance from the United States and Canada on implementing formulary apportionment in the EU

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Abstrak

The European Commission presented a strategy that would allow EU companies to compute their EU tax base under a single set of tax rules at the EU level and use a common formula to distribute this tax base across the individual Member States. Company Tax Reform and Formulary Apportionment in the European Union provides broad guidance for the EU in shaping a system of consolidated base taxation with formulary apportionment. It evaluates how the U.S. states and Canadian provinces have resolved the economic, political, and technical aspects of the formulary apportionment method. The book discusses the landscape for company tax reform in the European Union and illustrates how formulary apportionment might distribute the tax base across the Member States. It provides practical information on how to design an apportionment formula and discusses selected compliance and administrative issues. It analyzes how formulary apportionment might affect investment, employment, tax revenues, and tax competition in the European Union.