

PART I

Chapter 5

2016 Tax burdens (and changes to 2017)

The chapter presents the results of tax burden measures on labour income for the eight model family types for 2016. The chapter includes Tables 5.1 to 5.11 that show a number of measures of the average tax burdens (tax wedge, personal tax rate, net personal tax rate, personal income tax rate and employee social security contribution rate) and the marginal rates (tax wedge and net personal tax rate). The results for two measures of tax progressivity are also considered: tax elasticity on gross earnings and labour costs.

The table formats are identical to Tables 3.1 to 3.11 which are discussed in Chapter 3 on tax burden results on labour income for 2017. This chapter compares the two sets of tables and analyses the changes in tax burden between 2016 and 2017.

The statistical data for Israel are supplied by and under the responsibility of the relevant Israeli authorities. The use of such data by the OECD is without prejudice to the status of the Golan Heights, East Jerusalem and Israeli settlements in the West Bank under the terms of international law.

The following commentary on the changes in tax burdens and marginal tax rates between 2016 and 2017 focuses on two of the eight family-types – single employees, without children, at the average wage (column 2 of the tables) and one-earner married families, with two children, at the average wage (column 5). Comparisons with the columns 1, 3-4 and 6-8 of the tables give corresponding results for the six other family-types. Generally, only those changes exceeding 1 percentage point for average effective rates and 5 percentage points for marginal effective rates are flagged in this chapter. Most of these are due to tax reforms or changes in the tax systems. Further detailed information on the countries' tax systems is given in the Part III of the Report that is entitled "Country details, 2017".

Table 5.1 presents the total tax wedge (described as income tax plus employee and employer's social security contributions less cash benefits) by family-type as a percentage of total labour costs (gross wage plus employers' social security contributions [including payroll taxes]). In the majority of countries, changes in the gap between total labour costs and the corresponding net take-home pay in 2017 as compared with 2016 were within plus or minus one percentage point.

Comparing column 2 in Tables 3.1 and 5.1, the OECD average tax wedge decreased by 0.1 percentage point from 36.0% to 35.9% for a single average worker between 2016 and 2017. It fell by more than one percentage point in Finland (1.2 percentage points), Hungary (2.0 percentage points) and Luxembourg (1.8 percentage points). In Finland, there was an overall increase in tax reliefs as well as a reduction in the bottom and top tax bracket rates within the income tax schedule in 2017. During the same year, in Hungary, the employer social security contribution rate declined from 27% to 22%. Finally, in Luxembourg, the decrease in the tax wedge for the average worker resulted from a reformed income tax schedule (i.e. extended income brackets and lower tax rates) and wage-earner tax credit (i.e. changing from a flat to an increasing tax credit up to an income threshold and then decreases). In contrast, there were no increases in the tax wedge of more than one percentage point for the single average worker across the OECD member countries.

For one-earner married couples (comparing column 5 of Tables 3.1 and 5.1) the OECD average tax wedge remained at 26.1% between 2016 and 2017, although changes of more than one percentage point were observed in six countries: Australia, Finland, Hungary, Ireland, Latvia and Poland. The tax wedge increased by more than one percentage point only in Australia (2.7 percentage points) as the *Family Tax Benefit Part A* payments decreased and the *Schoolkids' Bonus* was abolished from July 2016, Ireland (2.6 percentage points) as the *Family Income Supplement* was not paid to the one-earner couple on average wage in 2017 as the household exceeded the income threshold, and Latvia (1.1 percentage points) as the general basic tax allowance decreased while the child benefit basic amounts for two children were unchanged between the two years. In contrast, the tax wedge decreased by more than one percentage point in Finland (1.2 percentage points) for reasons stated in the previous paragraph, Hungary (3.0 percentage points) due to the combined effect of the decrease in the employer social security contribution rate and an increased tax allowance

for dependent children, and Poland (4.4 percentage points) as the basic amount of the *Family 500 Plus Program* increased in 2017.

Table 5.2 shows the combined burden of income tax and employee social security contributions in the form of personal average tax rates as a percentage of gross wage earnings. For single persons on average earnings, it decreased by more than one percentage point between 2016 and 2017 only in Luxembourg (1.9 percentage points). There were no increases of more than one percentage point in the personal average tax rates for single average workers or for one-earner married couples with two children. In contrast, it decreased by more than one percentage point in Hungary (1.1 percentage points) and in Luxembourg (1.3 percentage points) for the one-earner married couples with two children.

Table 5.3 provides the combined burden of income tax and employee social security contributions less the amount of cash benefits as a percentage of gross wage earnings. This is the measure of the net personal average tax rate. Comparing column 2 of Tables 3.3 and 5.3, for single persons on average earnings, there was a change of more than one percentage point between 2016 and 2017 in Luxembourg (-1.9 percentage points) only. Comparing column 5 of Tables 3.3 and 5.3, increases in the net personal average tax rate of one-earner married couples exceeding one percentage point occurred in Australia (2.9 percentage points), the Czech Republic (1.1 percentage points), Ireland (2.9 percentage points) and Latvia (1.3 percentage points). It decreased by more than one percentage point only in Poland (5.1 percentage points).

Table 5.4 presents information on income tax due as a percentage of gross wage earnings. Comparing column 2 of Tables 3.4 and 5.4, in most OECD member countries, the average income tax rates for single persons on average earnings changed only slightly between 2016 and 2017 and the OECD average income tax rate remained at 15.7%. The average income tax rate did not increase by more than one percentage point in any OECD member countries. In contrast, it decreased by more than one percentage point in Finland (1.1 percentage points) and in Luxembourg (1.5 percentage points). Comparing column 5 of Tables 3.4 and 5.4, the OECD average income tax rate for the one-earner married couples with two children, which was 10.1% in 2016, increased by 0.1 percentage point in 2017. As observed for the single workers, there were no increases of more than one percentage point across the OECD member countries for the one-earner married couples with two children. However, the average income tax rates decreased by more than one percentage point in Finland and Hungary (both 1.1 percentage points).

Table 5.5 shows information on employee social security contributions as a percentage of gross wage earnings. Comparing columns 2 and 5 of Tables 3.5 and 5.5, there were no changes of more than one percentage point across the OECD member countries between 2016 and 2017 for either of these family types. The OECD average employee social security contribution rate remained unchanged at 9.8% for the single average workers and one-earner married couples with two children during that period.

Table 5.6 shows the marginal tax wedge (rate of income tax plus employee and employer social security contributions and payroll taxes where applicable minus cash benefits) as percentage of total labour costs, when the gross earnings of the principal earner rise by 1 currency unit in 2016. Comparing columns 2 and 5 respectively in Tables 3.6 and 5.6, changes between 2016 and 2017 in the marginal tax wedge were generally within the range of plus or minus 5 percentage points. There were changes of more than 5 percentage points in three OECD countries: Iceland (-5.1 percentage points for the one-earner married couple

with two children), the Netherlands (+5.7 percentage points for the one-earner married couple with two children) and Norway (-8.3 percentage points for the two family types). In the latter country, the Central Government income tax rate applied on ordinary income decreased from 10.55% to 9.55% during that period.

Table 5.7 presents the marginal rate of income tax plus employee social security contributions minus cash benefits (the net personal marginal tax rate) by family-type and wage level, when the gross earnings of the principal earner rise by 1 currency unit in 2016. Comparing columns 2 and 5 respectively in Tables 3.7 and 5.7, the pattern of changes between 2016 and 2017 in the net personal marginal tax rates were similar to that for the marginal tax wedge discussed above. Changes outside the range of plus or minus 5 percentage points were in Iceland (-5.2 percentage points for the one-earner married couple with two children), the Netherlands (+6.3 percentage points for the one-earner married couple with two children) and Norway (-9.3 percentage points for the two family types).

Table 5.8 shows the percentage increase in net income relative to the percentage increase in gross wages when the latter increases by 1 currency unit.¹ Table 5.9 provides the percentage increase in net income relative to the percentage increase in labour costs (i.e. gross wage earnings plus employer social security contributions and payroll taxes) when the latter rises by 1 currency unit.² The results shown in these two tables are directly dependent upon the marginal and average tax rates that have been discussed in the paragraphs above. Tables 5.10 and 5.11 report background information on levels of labour costs plus gross and net wages in 2016.

Notes

1. The reported elasticities in Table 5.8 are calculated as $(100 - \text{METR}) / (100 - \text{AETR})$, where METR is the marginal rate of income tax plus employee social security contributions less cash benefits reported in Table 5.7 and AETR is the average rate of income tax plus employee social security contributions less cash benefits reported in Table 5.3.
2. The reported elasticities in Table 5.9 are calculated as $(100 - \text{METR}) / (100 - \text{AETR})$, where METR is the marginal rate of income tax plus employee and employer social security contributions less cash benefits reported in Table 5.6 and AETR is the average rate of income tax plus employee and employer social security contributions less cash benefits reported in Table 5.1.

Table 5.1. Income tax plus employee and employer contributions less cash benefits, 2016
As % of labour costs, by family-type and wage level

	Single no ch 67 (% AW)	Single no ch 100 (% AW)	Single no ch 167 (% AW)	Single 2 ch 67 (% AW)	Married 2 ch 100-0 (% AW)	Married 2 ch 100-33 (% AW) ²	Married 2 ch 100-67 (% AW) ²	Married no ch 100-33 (% AW) ²
Australia	23.4	28.6	34.1	-1.1	18.1	24.4	26.5	24.4
Austria	43.0	47.3	50.7	27.4	36.8	36.5	39.9	43.5
Belgium	47.5	53.9	59.9	33.5	38.5	38.7	46.4	45.2
Canada	26.5	31.4	32.7	-15.2	11.6	20.4	24.7	28.2
Chile	7.0	7.0	8.3	6.2	7.0	4.9	6.7	7.0
Czech Republic	40.3	43.0	45.2	21.8	25.1	31.4	34.5	40.7
Denmark	34.2	36.4	42.2	7.3	25.8	29.7	31.7	34.4
Estonia	37.9	39.0	39.9	21.8	28.5	31.7	33.6	37.9
Finland	38.3	44.1	50.1	27.9	39.6	36.4	39.0	40.0
France	42.9	48.0	54.4	24.4	40.0	37.5	42.5	42.7
Germany	45.4	49.5	51.3	31.2	34.2	38.9	42.5	45.3
Greece	36.4	40.5	46.1	32.1	38.6	38.0	38.7	39.1
Hungary	48.2	48.2	48.2	25.5	33.8	37.4	39.6	48.2
Iceland	30.4	34.0	38.6	21.3	23.6	29.4	32.5	30.5
Ireland	21.1	27.0	38.0	-19.2	8.2	13.3	19.0	19.8
Israel ¹	15.3	22.3	31.5	1.1	19.6	16.5	15.9	18.5
Italy	40.8	47.8	54.1	25.3	38.7	38.4	41.5	42.8
Japan	31.0	32.5	35.0	24.9	27.2	28.6	29.4	31.6
Korea	19.2	22.3	24.6	17.0	20.1	19.7	20.0	21.0
Latvia	41.8	42.6	43.3	25.4	31.6	33.5	35.7	41.8
Luxembourg	31.3	38.5	45.3	7.7	16.2	20.6	26.4	29.6
Mexico	15.3	20.1	23.1	15.3	20.1	18.0	18.2	18.0
Netherlands	30.4	37.2	42.0	7.0	31.9	27.7	29.5	32.7
New Zealand	13.6	17.9	23.6	-14.6	5.5	12.8	16.7	16.5
Norway	33.2	36.3	42.0	22.0	31.7	30.8	32.9	33.5
Poland	34.9	35.6	36.2	-16.3	14.4	25.8	28.0	34.9
Portugal	36.5	41.6	47.1	21.8	28.7	30.1	36.1	36.4
Slovak Republic	39.0	41.5	43.5	27.9	29.0	32.0	36.0	37.7
Slovenia	38.7	42.7	46.1	10.5	23.9	34.1	34.4	43.0
Spain	35.8	39.4	43.8	24.2	33.7	35.5	36.3	36.5
Sweden	40.8	42.8	51.5	33.6	38.0	37.5	39.1	41.1
Switzerland	19.1	21.8	26.4	3.9	9.2	12.2	15.3	19.6
Turkey	32.9	38.2	42.1	31.3	36.6	33.8	35.5	34.6
United Kingdom	26.1	30.9	37.5	7.3	26.0	22.7	26.4	26.0
United States	29.2	31.6	36.4	12.2	20.6	24.4	26.4	29.2
<i>Unweighted average</i>								
OECD-Average	32.2	36.0	40.4	15.2	26.1	28.1	30.8	32.9
OECD-EU 22	37.8	41.7	46.2	18.5	30.1	32.2	35.3	38.1

Note: ch = children

1. Information on data for Israel: <http://oe.cd/israel-disclaimer>.
2. Two-earner family.


StatLink  <http://dx.doi.org/10.1787/888933698070>

Table 5.2. Income tax plus employee contributions, 2016
As % of gross wage earnings, by family-type and wage level

	Single no ch 67 (% AW)	Single no ch 100 (% AW)	Single no ch 167 (% AW)	Single 2 ch 67 (% AW)	Married 2 ch 100-0 (% AW)	Married 2 ch 100-33 (% AW) ²	Married 2 ch 100-67 (% AW) ²	Married no ch 100-33 (% AW) ²
Australia	18.8	24.3	30.2	18.8	24.3	19.9	22.1	19.9
Austria	26.5	32.1	37.5	23.3	29.9	26.6	29.3	27.2
Belgium	33.4	40.7	48.5	27.9	29.1	30.1	36.4	31.9
Canada	18.9	23.0	26.3	10.6	18.2	19.6	21.4	19.6
Chile	7.0	7.0	8.3	7.0	7.0	7.0	7.0	7.0
Czech Republic	19.9	23.6	26.6	1.8	4.0	11.4	14.9	20.5
Denmark	33.7	36.1	42.0	32.2	32.1	34.0	35.2	34.0
Estonia	16.9	18.4	19.5	13.0	12.8	14.9	16.2	16.9
Finland	23.6	30.8	38.2	22.9	30.7	25.4	27.7	25.6
France	25.2	29.0	34.5	22.2	22.2	22.2	25.2	25.8
Germany	34.8	39.8	43.9	17.9	21.5	27.1	31.4	34.7
Greece	20.6	25.7	32.7	19.9	26.2	23.6	24.2	24.0
Hungary	33.5	33.5	33.5	20.1	24.5	26.8	28.1	33.5
Iceland	25.3	29.1	34.1	25.3	21.7	25.4	27.6	25.4
Ireland	12.6	19.1	31.3	6.5	10.7	11.6	16.0	11.6
Israel ¹	11.3	18.0	27.1	2.8	18.0	14.4	13.2	14.4
Italy	21.9	31.1	39.5	14.3	24.3	21.0	24.5	24.5
Japan	20.5	22.2	26.0	20.5	20.8	21.3	21.6	21.3
Korea	10.8	14.3	17.8	8.4	11.9	11.4	11.7	12.8
Latvia	28.0	29.0	29.9	13.8	19.5	20.9	22.9	28.0
Luxembourg	22.9	31.0	38.7	16.3	19.3	21.0	25.4	21.0
Mexico	3.7	10.8	15.4	3.7	10.8	6.5	7.9	6.5
Netherlands	22.5	30.2	37.7	14.4	28.1	22.5	23.9	25.1
New Zealand	13.6	17.9	23.6	15.0	17.9	16.5	16.7	16.5
Norway	24.5	28.0	34.5	21.1	26.9	24.9	26.6	24.9
Poland	24.2	25.0	25.7	15.5	19.2	20.7	21.9	24.2
Portugal	21.5	27.8	34.6	11.3	15.4	16.2	20.9	21.3
Slovak Republic	20.0	23.3	25.9	13.0	12.0	16.3	19.2	19.8
Slovenia	28.8	33.5	37.4	22.2	25.1	26.0	27.9	30.6
Spain	16.7	21.3	27.2	1.5	13.9	16.2	17.2	17.6
Sweden	22.3	24.9	36.2	22.3	24.9	22.6	23.8	22.6
Switzerland	14.0	16.9	21.8	8.4	10.5	12.0	14.2	14.6
Turkey	24.3	27.4	32.0	22.5	25.4	23.8	25.5	24.7
United Kingdom	19.3	23.5	30.0	5.9	22.9	19.2	21.8	19.2
United States	23.0	25.8	31.2	4.5	13.9	17.7	20.1	22.9
<i>Unweighted average</i>								
OECD-Average	21.3	25.5	30.8	15.1	19.9	19.9	22.0	22.0
OECD-EU 22	24.0	28.6	34.1	16.3	21.3	21.6	24.3	24.5

Note: ch = children

1. Information on data for Israel: <http://oe.cd/israel-disclaimer>.
2. Two-earner family.

StatLink  <http://dx.doi.org/10.1787/888933698089>

Table 5.3. Income tax plus employee contributions less cash benefits, 2016
As % of gross wage earnings, by family-type and wage level

	Single no ch 67 (% AW)	Single no ch 100 (% AW)	Single no ch 167 (% AW)	Single 2 ch 67 (% AW)	Married 2 ch 100-0 (% AW)	Married 2 ch 100-33 (% AW) ²	Married 2 ch 100-67 (% AW) ²	Married no ch 100-33 (% AW) ²
Australia	18.8	24.3	30.2	-7.1	13.2	19.9	22.1	19.9
Austria	26.5	32.1	37.5	6.4	18.6	18.1	22.5	27.2
Belgium	33.4	40.7	48.5	15.7	20.9	23.9	31.5	31.9
Canada	17.7	23.0	26.3	-29.0	0.9	10.9	15.6	19.6
Chile	7.0	7.0	8.3	6.2	7.0	4.9	6.7	7.0
Czech Republic	19.9	23.6	26.6	-4.7	-0.4	8.1	12.3	20.5
Denmark	33.4	35.9	42.0	6.2	25.2	28.8	31.1	33.6
Estonia	16.9	18.4	19.5	-4.6	4.3	8.5	11.1	16.9
Finland	23.6	30.8	38.2	10.7	25.2	21.3	24.4	25.6
France	25.2	29.0	34.5	1.0	18.1	19.1	22.8	25.8
Germany	34.8	39.8	43.9	17.9	21.5	27.1	31.4	34.7
Greece	20.6	25.7	32.7	15.3	23.4	22.6	23.4	24.0
Hungary	33.5	33.5	33.5	4.3	15.0	19.6	22.4	33.5
Iceland	25.3	29.1	34.1	15.5	17.9	24.2	27.6	25.4
Ireland	12.6	19.1	31.3	-32.0	-1.7	4.5	10.3	11.6
Israel ¹	11.3	18.0	27.1	-3.5	15.2	12.3	11.5	14.4
Italy	21.9	31.1	39.5	1.5	19.1	18.8	22.9	24.5
Japan	20.5	22.2	26.0	13.6	16.2	17.8	18.8	21.3
Korea	10.8	14.3	17.8	8.4	11.9	11.4	11.7	12.8
Latvia	28.0	29.0	29.9	7.8	15.5	17.8	20.5	28.0
Luxembourg	22.9	31.0	38.7	-3.5	6.0	11.0	17.4	21.0
Mexico	3.7	10.8	15.4	3.7	10.8	6.5	7.9	6.5
Netherlands	22.5	30.2	37.7	-3.5	24.3	19.6	21.6	25.1
New Zealand	13.6	17.9	23.6	-14.6	5.5	12.8	16.7	16.5
Norway	24.5	28.0	34.5	11.9	22.8	21.8	24.1	24.9
Poland	24.2	25.0	25.7	-35.4	0.3	13.6	16.2	24.2
Portugal	21.5	27.8	34.6	3.2	11.7	13.5	20.9	21.3
Slovak Republic	20.0	23.3	25.9	5.4	6.9	12.4	16.1	19.8
Slovenia	28.8	33.5	37.4	-3.9	11.7	19.8	23.8	30.6
Spain	16.7	21.3	27.2	1.5	13.9	16.2	17.2	17.6
Sweden	22.3	24.9	36.2	12.8	18.5	17.8	20.0	22.6
Switzerland	14.0	16.9	21.8	-2.0	3.5	6.7	10.1	14.6
Turkey	24.3	27.4	32.0	22.5	25.4	23.8	25.5	24.7
United Kingdom	19.3	23.5	30.0	-1.3	18.1	15.5	18.9	19.2
United States	23.0	25.8	31.2	4.5	13.9	17.7	20.1	22.9
<i>Unweighted average</i>								
OECD-Average	21.2	25.5	30.8	1.4	13.7	16.2	19.3	22.0
OECD-EU 22	24.0	28.6	34.1	0.9	14.4	17.2	20.8	24.5

Note: ch = children

1. Information on data for Israel: <http://oe.cd/israel-disclaimer>.
2. Two-earner family.


StatLink  <http://dx.doi.org/10.1787/888933698108>

Table 5.4. Income tax, 2016
As % of gross wage earnings, by family-type and wage level

	Single no ch 67 (% AW)	Single no ch 100 (% AW)	Single no ch 167 (% AW)	Single 2 ch 67 (% AW)	Married 2 ch 100-0 (% AW)	Married 2 ch 100-33 (% AW) ²	Married 2 ch 100-67 (% AW) ²	Married no ch 100-33 (% AW) ²
Australia	18.8	24.3	30.2	18.8	24.3	19.9	22.1	19.9
Austria	8.5	14.1	21.2	5.3	11.9	9.4	11.3	10.0
Belgium	19.5	26.8	34.5	14.0	15.1	19.3	22.4	21.2
Canada	11.7	15.4	21.3	3.4	10.5	12.4	13.9	12.4
Chile	0.0	0.0	1.3	0.0	0.0	0.0	0.0	0.0
Czech Republic	8.9	12.6	15.6	-9.2	-7.0	0.4	3.9	9.5
Denmark	33.7	36.1	42.0	32.2	32.1	34.0	35.2	34.0
Estonia	15.3	16.8	17.9	11.4	11.2	13.3	14.6	15.3
Finland	15.0	22.0	29.4	14.3	21.9	16.9	19.0	17.1
France	10.9	14.7	20.9	7.9	7.9	7.9	10.9	11.5
Germany	14.2	19.1	27.7	-2.5	1.1	6.7	11.0	14.1
Greece	4.8	9.9	17.0	4.1	10.4	7.8	8.5	8.2
Hungary	15.0	15.0	15.0	1.6	6.0	8.3	9.6	15.0
Iceland	24.8	28.8	33.9	24.8	21.3	24.9	27.2	24.9
Ireland	8.6	15.1	27.3	2.5	6.7	8.6	12.0	8.6
Israel ¹	5.4	10.0	17.5	-3.2	10.0	7.5	6.0	7.5
Italy	12.4	21.7	29.9	4.8	14.8	11.5	15.0	15.0
Japan	6.2	7.9	12.8	6.2	6.5	6.9	7.2	6.9
Korea	2.4	5.9	10.8	0.0	3.5	3.0	3.2	4.4
Latvia	17.5	18.5	19.4	3.3	9.0	10.4	12.4	17.5
Luxembourg	10.2	18.2	25.8	3.6	6.5	8.3	12.6	8.3
Mexico	2.4	9.4	13.9	2.4	9.4	5.1	6.6	5.1
Netherlands	6.3	16.6	27.6	4.4	16.1	12.4	11.7	13.0
New Zealand	13.6	17.9	23.6	15.0	17.9	16.5	16.7	16.5
Norway	16.3	19.8	26.3	12.9	18.7	16.7	18.4	16.7
Poland	6.4	7.2	7.8	-2.3	1.3	2.8	4.1	6.3
Portugal	10.5	16.8	23.6	0.3	4.4	5.2	9.9	10.3
Slovak Republic	6.6	9.9	12.5	-0.4	-1.4	3.9	5.8	7.4
Slovenia	6.7	11.4	15.3	0.1	3.0	3.9	5.8	8.5
Spain	10.3	14.9	20.9	-4.8	7.6	9.8	10.9	11.2
Sweden	15.3	17.9	31.5	15.3	17.9	15.6	16.8	15.6
Switzerland	7.8	10.7	15.6	2.1	4.2	5.7	8.0	8.4
Turkey	9.3	12.4	17.0	7.5	10.4	8.8	10.5	9.7
United Kingdom	11.2	14.1	22.6	-2.2	13.5	11.1	12.9	11.1
United States	15.3	18.2	23.6	-3.1	6.3	10.1	12.4	15.3
<i>Unweighted average</i>								
OECD-Average	11.5	15.7	21.5	5.4	10.1	10.4	12.2	12.5
OECD-EU 22	12.2	16.8	23.0	4.7	9.6	10.3	12.6	13.1

Note: ch = children

1. Information on data for Israel: <http://oe.cd/israel-disclaimer>.
2. Two-earner family.


StatLink  <http://dx.doi.org/10.1787/888933698127>

Table 5.5. Employee contributions, 2016
As % of gross wage earnings, by family-type and wage level

	Single no ch 67 (% AW)	Single no ch 100 (% AW)	Single no ch 167 (% AW)	Single 2 ch 67 (% AW)	Married 2 ch 100-0 (% AW)	Married 2 ch 100-33 (% AW) ²	Married 2 ch 100-67 (% AW) ²	Married no ch 100-33 (% AW) ²
Australia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Austria	18.0	18.0	16.3	18.0	18.0	17.2	18.0	17.2
Belgium	13.9	14.0	14.0	13.9	14.0	10.8	14.0	10.8
Canada	7.2	7.7	5.0	7.2	7.7	7.2	7.5	7.2
Chile	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Czech Republic	11.0	11.0	11.0	11.0	11.0	11.0	11.0	11.0
Denmark	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Estonia	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6
Finland	8.6	8.8	8.8	8.6	8.8	8.5	8.7	8.5
France	14.3	14.3	13.6	14.3	14.3	14.3	14.3	14.3
Germany	20.7	20.7	16.2	20.4	20.4	20.4	20.4	20.7
Greece	15.8	15.8	15.8	15.8	15.8	15.8	15.8	15.8
Hungary	18.5	18.5	18.5	18.5	18.5	18.5	18.5	18.5
Iceland	0.5	0.3	0.2	0.5	0.3	0.5	0.4	0.5
Ireland	4.0	4.0	4.0	4.0	4.0	3.0	4.0	3.0
Israel ¹	6.0	8.0	9.6	6.0	8.0	6.9	7.2	6.9
Italy	9.5	9.5	9.6	9.5	9.5	9.5	9.5	9.5
Japan	14.4	14.4	13.2	14.4	14.4	14.4	14.4	14.4
Korea	8.4	8.4	7.1	8.4	8.4	8.4	8.4	8.4
Latvia	10.5	10.5	10.5	10.5	10.5	10.5	10.5	10.5
Luxembourg	12.7	12.8	12.9	12.7	12.8	12.7	12.8	12.7
Mexico	1.3	1.4	1.5	1.3	1.4	1.3	1.3	1.3
Netherlands	16.2	13.6	10.2	10.0	12.0	10.1	12.2	12.1
New Zealand	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Norway	8.2	8.2	8.2	8.2	8.2	8.2	8.2	8.2
Poland	17.8	17.8	17.8	17.8	17.8	17.8	17.8	17.8
Portugal	11.0	11.0	11.0	11.0	11.0	11.0	11.0	11.0
Slovak Republic	13.4	13.4	13.4	13.4	13.4	12.4	13.4	12.4
Slovenia	22.1	22.1	22.1	22.1	22.1	22.1	22.1	22.1
Spain	6.4	6.4	6.3	6.4	6.4	6.4	6.4	6.4
Sweden	7.0	7.0	4.7	7.0	7.0	7.0	7.0	7.0
Switzerland	6.2	6.2	6.2	6.2	6.2	6.2	6.2	6.2
Turkey	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0
United Kingdom	8.1	9.4	7.4	8.1	9.4	8.1	8.9	8.1
United States	7.7	7.7	7.7	7.7	7.7	7.7	7.7	7.7
<i>Unweighted average</i>								
OECD-Average	9.8	9.8	9.3	9.6	9.8	9.5	9.7	9.5
OECD-EU 22	11.9	11.8	11.2	11.6	11.7	11.3	11.7	11.4

Note: ch = children

1. Information on data for Israel: <http://oe.cd/israel-disclaimer>.
2. Two-earner family.


StatLink  <http://dx.doi.org/10.1787/888933698146>

Table 5.6. Marginal rate of income tax plus employee and employer contributions less cash benefits, 2016

As % of labour costs, by family-type and wage level

	Single no ch 67 (% AW)	Single no ch 100 (% AW)	Single no ch 167 (% AW)	Single 2 ch 67 (% AW)	Married 2 ch 100-0 (% AW)	Married 2 ch 100-33 (% AW) ²	Married 2 ch 100-67 (% AW) ²	Married no ch 100-33 (% AW) ²
Australia	39.6	42.4	42.4	58.5	61.3	70.7	42.4	42.4
Austria	56.0	59.8	41.3	56.0	56.0	56.0	56.0	59.8
Belgium	65.7	66.7	67.9	65.7	66.7	66.7	66.7	66.7
Canada	33.8	39.6	37.0	52.3	75.4	44.7	44.7	39.6
Chile	7.0	7.0	10.2	7.0	7.0	7.0	7.0	7.0
Czech Republic	48.6	48.6	48.6	48.6	48.6	48.6	48.6	48.6
Denmark	39.7	42.0	55.8	38.2	42.0	42.0	42.0	42.0
Estonia	41.2	41.2	41.2	41.2	41.2	41.2	41.2	41.2
Finland	55.1	56.2	59.2	55.1	57.0	57.0	57.0	56.2
France	65.3	58.9	59.9	73.6	43.0	43.0	60.3	53.4
Germany	55.7	60.2	44.3	53.7	52.4	55.4	57.7	55.6
Greece	47.4	48.9	56.2	47.4	48.9	48.9	48.9	48.9
Hungary	48.2	48.2	48.2	48.2	48.2	48.2	48.2	48.2
Iceland	41.1	41.1	48.2	50.1	50.1	46.5	41.1	41.1
Ireland	36.3	54.4	54.4	67.3	36.3	36.3	36.3	36.3
Israel ¹	31.2	37.7	49.8	34.3	37.7	37.7	37.7	37.7
Italy	54.8	54.8	63.2	56.0	56.0	56.0	55.4	54.8
Japan	32.9	37.1	35.1	32.9	37.1	37.1	37.1	37.1
Korea	29.0	28.5	31.9	17.0	28.5	28.5	28.5	28.5
Latvia	44.2	44.2	44.2	44.2	44.2	44.2	44.2	44.2
Luxembourg	47.8	55.5	55.5	50.4	39.4	44.5	52.9	44.5
Mexico	17.5	25.2	28.4	17.5	25.2	25.2	25.2	25.2
Netherlands	48.2	51.6	52.7	48.7	51.6	51.6	51.6	51.6
New Zealand	17.5	30.0	33.0	40.0	52.5	52.5	30.0	30.0
Norway	42.4	50.4	53.0	42.4	50.4	50.4	50.4	50.4
Poland	37.0	37.0	37.0	96.9	37.0	37.0	37.0	37.0
Portugal	51.9	51.9	59.4	51.1	39.8	51.1	51.1	51.9
Slovak Republic	46.5	46.5	46.5	46.5	46.5	46.5	46.5	46.5
Slovenia	43.6	51.0	60.4	43.6	43.6	43.6	43.6	51.0
Spain	45.2	49.5	37.0	41.6	45.2	49.5	49.5	49.5
Sweden	45.6	48.3	69.6	45.6	48.3	48.3	48.3	48.3
Switzerland	26.3	27.8	36.6	18.8	22.0	26.1	29.4	26.9
Turkey	42.8	47.8	47.8	42.8	47.8	47.8	47.8	47.8
United Kingdom	40.2	40.2	49.0	76.3	40.2	40.2	40.2	40.2
United States	34.3	43.6	43.6	55.1	34.3	34.3	34.3	34.3
<i>Unweighted average</i>								
OECD-Average	41.7	45.0	47.1	47.6	44.6	44.7	44.0	43.6
OECD-EU 22	48.4	50.7	52.3	54.4	46.9	48.0	49.3	48.9

Note: ch = children

It is assumed that gross earnings of the principal earner in the household rise. The outcome may differ if the wage of the spouse goes up, especially if partners are taxed individually.

1. Information on data for Israel: <http://oe.cd/israel-disclaimer>.
2. Two-earner family.

StatLink  <http://dx.doi.org/10.1787/888933698165>

Table 5.7. Marginal rate of income tax plus employee contributions less cash benefits, 2016
As % of gross wage earnings, by family-type and wage level

	Single no ch 67 (% AW)	Single no ch 100 (% AW)	Single no ch 167 (% AW)	Single 2 ch 67 (% AW)	Married 2 ch 100-0 (% AW)	Married 2 ch 100-33 (% AW) ²	Married 2 ch 100-67 (% AW) ²	Married no ch 100-33 (% AW) ²
Australia	36.0	39.0	39.0	56.0	59.0	69.0	39.0	39.0
Austria	43.3	48.2	36.9	43.3	43.3	43.3	43.3	48.2
Belgium	54.6	55.9	59.4	54.6	55.9	55.9	55.9	55.9
Canada	25.5	33.6	33.9	46.3	73.0	39.3	39.3	33.6
Chile	7.0	7.0	10.2	7.0	7.0	7.0	7.0	7.0
Czech Republic	31.1	31.1	31.1	31.1	31.1	31.1	31.1	31.1
Denmark	39.7	42.0	55.8	38.2	42.0	42.0	42.0	42.0
Estonia	21.3	21.3	21.3	21.3	21.3	21.3	21.3	21.3
Finland	44.3	45.8	49.5	44.3	46.8	46.8	46.8	45.8
France	36.4	43.9	42.6	51.6	22.2	22.2	45.8	36.4
Germany	47.1	52.6	44.3	44.8	43.1	46.8	49.6	47.1
Greece	34.3	36.2	45.3	34.3	36.2	36.2	36.2	36.2
Hungary	33.5	33.5	33.5	33.5	33.5	33.5	33.5	33.5
Iceland	36.8	36.8	44.4	46.4	46.4	42.6	36.8	36.8
Ireland	29.5	49.5	49.5	63.8	29.5	29.5	29.5	29.5
Israel ¹	26.0	33.0	46.0	29.4	33.0	33.0	33.0	33.0
Italy	40.4	40.4	51.5	42.0	42.0	42.0	41.2	40.4
Japan	22.8	27.6	31.1	22.8	27.6	27.6	27.6	27.6
Korea	21.7	21.0	28.0	8.4	21.0	21.0	21.0	21.0
Latvia	31.1	31.1	31.1	31.1	31.1	31.1	31.1	31.1
Luxembourg	41.5	50.1	50.1	44.4	32.0	37.7	47.2	37.7
Mexico	12.1	19.5	22.9	12.1	19.5	19.5	19.5	19.5
Netherlands	42.5	46.3	52.7	43.1	46.3	46.3	46.3	46.3
New Zealand	17.5	30.0	33.0	40.0	52.5	52.5	30.0	30.0
Norway	34.9	43.9	46.9	34.9	43.9	43.9	43.9	43.9
Poland	26.7	26.7	26.7	96.3	26.7	26.7	26.7	26.7
Portugal	40.5	40.5	49.8	39.5	25.5	39.5	39.5	40.5
Slovak Republic	29.9	29.9	29.9	29.9	29.9	29.9	29.9	29.9
Slovenia	34.6	43.1	54.0	34.6	34.6	34.6	34.6	43.1
Spain	28.8	34.4	37.0	24.1	28.8	34.4	34.4	34.4
Sweden	28.5	32.1	60.1	28.5	32.1	32.1	32.1	32.1
Switzerland	21.7	23.3	32.6	13.8	17.2	21.5	25.0	22.3
Turkey	32.8	38.7	38.7	32.8	38.7	38.7	38.7	38.7
United Kingdom	32.0	32.0	42.0	73.0	32.0	32.0	32.0	32.0
United States	29.3	39.3	39.3	51.6	29.3	29.3	29.3	29.3
<i>Unweighted average</i>								
OECD-Average	31.9	36.0	40.0	38.5	35.3	35.4	34.9	34.4
OECD-EU 22	36.0	39.4	43.4	43.1	34.8	36.1	37.7	37.3

Note: ch = children

It is assumed that gross earnings of the principal earner in the household rise. The outcome may differ if the wage of the spouse goes up, especially if partners are taxed individually.

1. Information on data for Israel: <http://oe.cd/israel-disclaimer>.
2. Two-earner family.


StatLink  <http://dx.doi.org/10.1787/888933698184>

Table 5.8. Percentage increase in net income relative to percentage increase in gross wages, 2016

After an increase of 1 currency unit in gross wages, by family-type and wage level

	Single no ch 67 (% AW)	Single no ch 100 (% AW)	Single no ch 167 (% AW)	Single 2 ch 67 (% AW)	Married 2 ch 100-0 (% AW)	Married 2 ch 100-33 (% AW) ²	Married 2 ch 100-67 (% AW) ²	Married no ch 100-33 (% AW) ²
Australia	0.79	0.81	0.87	0.41	0.47	0.39	0.78	0.76
Austria	0.77	0.76	1.01	0.61	0.70	0.69	0.73	0.71
Belgium	0.68	0.74	0.79	0.54	0.56	0.58	0.64	0.65
Canada	0.90	0.86	0.90	0.42	0.27	0.68	0.72	0.83
Chile	1.00	1.00	0.98	0.99	1.00	0.98	1.00	1.00
Czech Republic	0.86	0.90	0.94	0.66	0.69	0.75	0.79	0.87
Denmark	0.91	0.90	0.76	0.66	0.78	0.81	0.84	0.87
Estonia	0.95	0.96	0.98	0.75	0.82	0.86	0.89	0.95
Finland	0.73	0.78	0.82	0.62	0.71	0.68	0.70	0.73
France	0.85	0.79	0.88	0.49	0.95	0.96	0.70	0.86
Germany	0.81	0.79	0.99	0.67	0.72	0.73	0.74	0.81
Greece	0.83	0.86	0.81	0.78	0.83	0.82	0.83	0.84
Hungary	1.00	1.00	1.00	0.69	0.78	0.83	0.86	1.00
Iceland	0.85	0.89	0.84	0.63	0.65	0.76	0.87	0.85
Ireland	0.81	0.62	0.74	0.27	0.69	0.74	0.79	0.80
Israel ¹	0.83	0.82	0.74	0.68	0.79	0.76	0.76	0.78
Italy	0.76	0.87	0.80	0.59	0.72	0.71	0.76	0.79
Japan	0.97	0.93	0.93	0.89	0.86	0.88	0.89	0.92
Korea	0.88	0.92	0.88	1.00	0.90	0.89	0.89	0.91
Latvia	0.96	0.97	0.98	0.75	0.82	0.84	0.87	0.96
Luxembourg	0.76	0.72	0.81	0.54	0.72	0.70	0.64	0.79
Mexico	0.91	0.90	0.91	0.91	0.90	0.86	0.87	0.86
Netherlands	0.74	0.77	0.76	0.55	0.71	0.67	0.68	0.72
New Zealand	0.96	0.85	0.88	0.52	0.50	0.54	0.84	0.84
Norway	0.86	0.78	0.81	0.74	0.73	0.72	0.74	0.75
Poland	0.97	0.98	0.99	0.03	0.74	0.85	0.88	0.97
Portugal	0.76	0.82	0.77	0.62	0.84	0.70	0.77	0.76
Slovak Republic	0.88	0.91	0.95	0.74	0.75	0.80	0.84	0.87
Slovenia	0.92	0.85	0.73	0.63	0.74	0.82	0.86	0.82
Spain	0.85	0.83	0.86	0.77	0.83	0.78	0.79	0.80
Sweden	0.92	0.90	0.63	0.82	0.83	0.83	0.85	0.88
Switzerland	0.91	0.92	0.86	0.85	0.86	0.84	0.83	0.91
Turkey	0.89	0.84	0.90	0.87	0.82	0.80	0.82	0.81
United Kingdom	0.84	0.89	0.83	0.27	0.83	0.81	0.84	0.84
United States	0.92	0.82	0.88	0.51	0.82	0.86	0.88	0.92
<i>Unweighted average</i>								
OECD-Average	0.86	0.86	0.86	0.64	0.75	0.77	0.81	0.84
OECD-EU 22	0.84	0.85	0.86	0.59	0.76	0.77	0.79	0.83

Note: ch = children

Net income is calculated as gross earnings minus personal income tax and employees' social security contributions plus family benefits. The increase reported in the Table represents a form of elasticity. In a proportional tax system the elasticity would equal 1. The more progressive the system at these income levels, the lower is the elasticity. The reported elasticities in Table 5.8 are calculated as $(100 - \text{METR}) / (100 - \text{AETR})$, where METR is the marginal rate of income tax plus employee social security contributions less cash benefits reported in Table 5.7 and AETR is the average rate plus employee social security contributions less cash benefits reported in Table 5.3.

1. Information on data for Israel: <http://oe.cd/israel-disclaimer>.

2. Two-earner family. Assumes a rise in the labour costs associated with the principal earner in the household.


StatLink  <http://dx.doi.org/10.1787/888933698203>

Table 5.9. Percentage increase in net income relative to percentage increase in gross labour cost, 2016

After an increase of 1 currency unit in gross labour cost, by family-type and wage level

	Single no ch 67 (% AW)	Single no ch 100 (% AW)	Single no ch 167 (% AW)	Single 2 ch 67 (% AW)	Married 2 ch 100-0 (% AW)	Married 2 ch 100-33 (% AW) ²	Married 2 ch 100-67 (% AW) ²	Married no ch 100-33 (% AW) ²
Australia	0.79	0.81	0.87	0.41	0.47	0.39	0.78	0.76
Austria	0.77	0.76	1.19	0.61	0.70	0.69	0.73	0.71
Belgium	0.65	0.72	0.80	0.52	0.54	0.54	0.62	0.61
Canada	0.90	0.88	0.94	0.41	0.28	0.69	0.73	0.84
Chile	1.00	1.00	0.98	0.99	1.00	0.98	1.00	1.00
Czech Republic	0.86	0.90	0.94	0.66	0.69	0.75	0.79	0.87
Denmark	0.92	0.91	0.77	0.67	0.78	0.82	0.85	0.88
Estonia	0.95	0.96	0.98	0.75	0.82	0.86	0.89	0.95
Finland	0.73	0.78	0.82	0.62	0.71	0.68	0.70	0.73
France	0.61	0.79	0.88	0.35	0.95	0.91	0.69	0.81
Germany	0.81	0.79	1.14	0.67	0.72	0.73	0.74	0.81
Greece	0.83	0.86	0.81	0.78	0.83	0.82	0.83	0.84
Hungary	1.00	1.00	1.00	0.69	0.78	0.83	0.86	1.00
Iceland	0.85	0.89	0.84	0.63	0.65	0.76	0.87	0.85
Ireland	0.81	0.62	0.74	0.27	0.69	0.73	0.79	0.79
Israel ¹	0.81	0.80	0.73	0.66	0.78	0.75	0.74	0.76
Italy	0.76	0.87	0.80	0.59	0.72	0.71	0.76	0.79
Japan	0.97	0.93	1.00	0.89	0.86	0.88	0.89	0.92
Korea	0.88	0.92	0.90	1.00	0.90	0.89	0.89	0.91
Latvia	0.96	0.97	0.98	0.75	0.82	0.84	0.87	0.96
Luxembourg	0.76	0.72	0.81	0.54	0.72	0.70	0.64	0.79
Mexico	0.97	0.94	0.93	0.97	0.94	0.91	0.91	0.91
Netherlands	0.74	0.77	0.82	0.55	0.71	0.67	0.69	0.72
New Zealand	0.96	0.85	0.88	0.52	0.50	0.54	0.84	0.84
Norway	0.86	0.78	0.81	0.74	0.73	0.72	0.74	0.75
Poland	0.97	0.98	0.99	0.03	0.74	0.85	0.88	0.97
Portugal	0.76	0.82	0.77	0.62	0.84	0.70	0.77	0.76
Slovak Republic	0.88	0.91	0.95	0.74	0.75	0.79	0.84	0.86
Slovenia	0.92	0.85	0.73	0.63	0.74	0.86	0.86	0.86
Spain	0.85	0.83	1.12	0.77	0.83	0.78	0.79	0.80
Sweden	0.92	0.90	0.63	0.82	0.83	0.83	0.85	0.88
Switzerland	0.91	0.92	0.86	0.85	0.86	0.84	0.83	0.91
Turkey	0.85	0.84	0.90	0.83	0.82	0.79	0.81	0.80
United Kingdom	0.81	0.87	0.81	0.26	0.81	0.77	0.81	0.81
United States	0.93	0.82	0.89	0.51	0.83	0.87	0.89	0.93
<i>Unweighted average</i>								
OECD-Average	0.86	0.86	0.89	0.64	0.75	0.77	0.80	0.84
OECD-EU 22	0.83	0.85	0.89	0.59	0.76	0.77	0.78	0.83

Note: ch = children

Net income is calculated as gross earnings minus personal income tax and employees' social security contributions plus family benefits. The increase reported in the Table represents a form of elasticity. In a proportional tax system the elasticity would equal 1. The more progressive the system at these income levels, the lower is the elasticity. The reported elasticities in Table 5.9 are calculated as $(100 - \text{METR}) / (100 - \text{AETR})$, where METR is the marginal rate of income tax plus employee and employer social security contributions less cash benefits reported in Table 5.6 and AETR is the average rate plus employee and employer social security contributions less cash benefits reported in Table 5.1.

1. Information on data for Israel: <http://oe.cd/israel-disclaimer>.

2. Two-earner family. Assumes a rise in the labour costs associated with the principal earner in the household.


StatLink  <http://dx.doi.org/10.1787/888933698222>

Table 5.10a. Annual gross wage and net income, single person, 2016
In US dollars using PPP, by family-type and wage level

	Single no ch 67 (% AW)		Single no ch 100 (% AW)		Single no ch 167 (% AW)		Single 2 ch 67 (% AW)	
	Total gross earnings before taxes	Net income after taxes	Total gross earnings before taxes	Net income after taxes	Total gross earnings before taxes	Net income after taxes	Total gross earnings before taxes	Net income after taxes
Australia	37 035	30 066	55 276	41 832	92 311	64 424	37 035	39 666
Austria	37 729	27 725	56 311	38 232	94 040	58 810	37 729	35 315
Belgium	38 792	25 845	57 898	34 313	96 690	49 798	38 792	32 692
Canada	27 190	22 383	40 582	31 231	67 771	49 932	27 190	35 067
Chile	14 940	13 894	22 299	20 738	37 239	34 165	14 940	14 015
Czech Republic	17 133	13 715	25 571	19 529	42 704	31 334	17 133	17 942
Denmark	37 032	24 667	55 272	35 444	92 304	53 581	37 032	34 746
Estonia	17 440	14 486	26 030	21 248	43 470	34 977	17 440	18 251
Finland	32 358	24 731	48 296	33 441	80 654	49 835	32 358	28 911
France	31 512	23 561	47 033	33 375	78 545	51 441	31 512	31 202
Germany	41 484	27 032	61 916	37 280	103 400	58 043	41 484	34 061
Greece	22 938	18 212	34 236	25 436	57 174	38 453	22 938	19 437
Hungary	16 572	11 020	24 734	16 448	41 306	27 468	16 572	15 867
Iceland	38 887	29 043	58 041	41 145	96 928	63 871	38 887	32 857
Ireland	29 243	25 553	43 647	35 306	72 890	50 073	29 243	38 597
Israel ¹	25 159	22 304	37 551	30 800	62 709	45 704	25 159	26 044
Italy	28 493	22 246	42 526	29 282	71 019	42 951	28 493	28 056
Japan	34 408	27 340	51 355	39 935	85 763	63 499	34 408	29 734
Korea	34 196	30 504	51 039	43 758	85 236	70 023	34 196	31 320
Latvia	13 666	9 834	20 396	14 473	34 062	23 890	13 666	12 601
Luxembourg	42 520	32 772	63 463	43 775	105 984	65 001	42 520	44 030
Mexico	8 443	8 133	12 601	11 246	21 044	17 809	8 443	8 133
Netherlands	41 134	31 877	61 394	42 843	102 527	63 857	41 134	42 575
New Zealand	26 310	22 727	39 268	32 242	65 578	50 122	26 310	30 160
Norway	37 462	28 273	55 913	40 278	93 375	61 187	37 462	33 000
Poland	17 881	13 558	26 688	20 016	44 569	33 128	17 881	24 219
Portugal	20 328	15 963	30 340	21 920	50 668	33 148	20 328	19 678
Slovak Republic	14 988	11 987	22 371	17 165	37 359	27 679	14 988	14 185
Slovenia	20 542	14 624	30 659	20 401	51 201	32 046	20 542	21 351
Spain	26 737	22 284	39 906	31 424	66 642	48 540	26 737	26 335
Sweden	31 369	24 388	46 819	35 168	78 187	49 846	31 369	27 363
Switzerland	46 854	40 280	69 932	58 096	116 786	91 309	46 854	47 805
Turkey	19 262	14 577	28 749	20 862	48 011	32 668	19 262	14 920
United Kingdom	35 466	28 630	52 934	40 509	88 399	61 914	35 466	35 920
United States	34 803	26 806	51 945	38 531	86 748	59 657	34 803	33 237
<i>Unweighted average</i>								
OECD-Average	28 580	22 315	42 657	31 363	71 237	48 291	28 580	27 980
OECD-EU 22	27 971	21 123	41 747	29 410	69 718	44 810	27 971	27 424

Note: ch = children

1. Information on data for Israel: <http://oe.cd/israel-disclaimer>.

StatLink  <http://dx.doi.org/10.1787/888933698241>

Table 5.10b. Annual gross wage and net income, married couple, 2016
In US dollars using PPP, by family-type and wage level

	Married 2 ch 100-0 (% AW)		Married 2 ch 100-33 (% AW) ²		Married 2 ch 100-67 (% AW) ²		Married no ch 100-33 (% AW) ²	
	Total gross earnings before taxes	Net income after taxes	Total gross earnings before taxes	Net income after taxes	Total gross earnings before taxes	Net income after taxes	Total gross earnings before taxes	Net income after taxes
Australia	55 276	47 986	73 517	58 914	92 311	71 898	73 517	58 870
Austria	56 311	45 861	74 894	61 324	94 040	72 890	74 894	54 531
Belgium	57 898	45 792	77 005	58 576	96 690	66 268	77 005	52 402
Canada	40 582	40 221	53 974	48 102	67 771	57 219	53 974	43 369
Chile	22 299	20 738	29 657	28 202	37 239	34 752	29 657	27 581
Czech Republic	25 571	25 667	34 009	31 266	42 704	37 471	34 009	27 039
Denmark	55 272	41 321	73 511	52 317	92 304	63 608	73 511	48 820
Estonia	26 030	24 916	34 620	31 678	43 470	38 645	34 620	28 767
Finland	48 296	36 145	64 233	50 573	80 654	60 987	64 233	47 758
France	47 033	38 538	62 554	50 620	78 545	60 663	62 554	46 417
Germany	61 916	48 596	82 349	60 008	103 400	70 922	82 349	53 736
Greece	37 659	28 846	50 087	38 781	62 891	48 170	50 087	38 086
Hungary	24 734	21 029	32 896	26 457	41 306	32 049	32 896	21 876
Iceland	58 041	47 626	77 194	58 533	96 928	70 188	77 194	57 602
Ireland	43 647	44 392	58 050	55 434	72 890	65 399	58 050	51 295
Israel ¹	37 551	31 859	49 942	43 817	62 709	55 510	49 942	42 758
Italy	42 526	34 388	56 560	45 948	71 019	54 771	56 560	42 701
Japan	51 355	43 044	68 302	56 169	85 763	69 668	68 302	53 776
Korea	51 039	44 985	67 882	60 128	85 236	75 300	67 882	59 185
Latvia	20 396	17 240	27 127	22 295	34 062	27 074	27 127	19 527
Luxembourg	63 463	59 653	84 406	75 137	105 984	87 492	84 406	66 681
Mexico	12 601	11 246	16 801	15 717	21 002	19 342	16 801	15 717
Netherlands	61 394	46 477	81 654	65 669	102 527	80 417	81 654	61 190
New Zealand	39 268	37 113	52 227	45 556	65 578	54 615	52 227	43 601
Norway	55 913	43 182	74 365	58 152	93 375	70 849	74 365	55 853
Poland	26 688	26 606	35 495	30 681	44 569	37 335	35 495	26 920
Portugal	30 340	26 776	40 352	34 924	50 668	40 056	40 352	31 745
Slovak Republic	22 371	20 836	29 753	26 051	37 359	31 350	29 753	23 853
Slovenia	30 659	27 086	40 777	32 711	51 201	39 018	40 777	28 282
Spain	39 906	34 350	53 075	44 488	66 642	55 170	53 075	43 757
Sweden	46 819	38 143	62 269	51 156	78 187	62 531	62 269	48 181
Switzerland	69 932	67 480	93 009	86 758	116 786	105 036	93 009	79 425
Turkey	28 749	21 433	38 236	29 128	48 011	35 782	38 236	28 786
United Kingdom	52 934	43 379	70 402	59 457	88 399	71 696	70 402	56 901
United States	51 945	44 710	69 087	56 830	86 748	69 316	69 087	53 246
<i>Unweighted average</i>								
OECD-Average	42 755	36 505	56 865	47 187	71 399	56 956	56 865	44 007
OECD-EU 22	41 903	35 274	55 731	45 707	69 978	54 726	55 731	41 839

Note: ch = children

1. Information on data for Israel: <http://oe.cd/israel-disclaimer>.
2. Two-earner family.


StatLink  <http://dx.doi.org/10.1787/888933698260>

Table 5.11a. Annual labour costs and net income, single person, 2016
In US dollars using PPP, by family-type and wage level

	Single no ch 67 (% AW)		Single no ch 100 (% AW)		Single no ch 167 (% AW)		Single 2 ch 67 (% AW)	
	Total gross labour costs before taxes	Net income after taxes	Total gross labour costs before taxes	Net income after taxes	Total gross labour costs before taxes	Net income after taxes	Total gross labour costs before taxes	Net income after taxes
Australia	39 245	30 066	58 575	41 832	97 820	64 424	39 245	39 666
Austria	48 635	27 725	72 590	38 232	119 291	58 810	48 635	35 315
Belgium	49 188	25 845	74 504	34 313	124 144	49 798	49 188	32 692
Canada	30 445	22 383	45 508	31 231	74 191	49 932	30 445	35 067
Chile	14 940	13 894	22 299	20 738	37 239	34 165	14 940	14 015
Czech Republic	22 958	13 715	34 265	19 529	57 223	31 334	22 958	17 942
Denmark	37 471	24 667	55 710	35 444	92 742	53 581	37 471	34 746
Estonia	23 335	14 486	34 828	21 248	58 163	34 977	23 335	18 251
Finland	40 079	24 731	59 819	33 441	99 898	49 835	40 079	28 911
France	41 265	23 561	64 224	33 375	112 736	51 441	41 265	31 202
Germany	49 501	27 032	73 882	37 280	119 273	58 043	49 501	34 061
Greece	28 638	18 212	42 744	25 436	71 382	38 453	28 638	19 437
Hungary	21 295	11 020	31 783	16 448	53 078	27 468	21 295	15 867
Iceland	41 746	29 043	62 307	41 145	104 053	63 871	41 746	32 857
Ireland	32 387	25 553	48 339	35 306	80 726	50 073	32 387	38 597
Israel ¹	26 326	22 304	39 647	30 800	66 693	45 704	26 326	26 044
Italy	37 576	22 246	56 084	29 282	93 660	42 951	37 576	28 056
Japan	39 611	27 340	59 121	39 935	97 695	63 499	39 611	29 734
Korea	37 739	30 504	56 327	43 758	92 910	70 023	37 739	31 320
Latvia	16 898	9 834	25 217	14 473	42 106	23 890	16 898	12 601
Luxembourg	47 691	32 772	71 180	43 775	118 871	65 001	47 691	44 030
Mexico	9 607	8 133	14 076	11 246	23 163	17 809	9 607	8 133
Netherlands	45 778	31 877	68 270	42 843	110 102	63 857	45 778	42 575
New Zealand	26 310	22 727	39 268	32 242	65 578	50 122	26 310	30 160
Norway	42 332	28 273	63 182	40 278	105 514	61 187	42 332	33 000
Poland	20 817	13 558	31 070	20 016	51 888	33 128	20 817	24 219
Portugal	25 156	15 963	37 546	21 920	62 702	33 148	25 156	19 678
Slovak Republic	19 665	11 987	29 350	17 165	49 015	27 679	19 665	14 185
Slovenia	23 849	14 624	35 595	20 401	59 444	32 046	23 849	21 351
Spain	34 731	22 284	51 837	31 424	86 359	48 540	34 731	26 335
Sweden	41 225	24 388	61 529	35 168	102 754	49 846	41 225	27 363
Switzerland	49 771	40 280	74 285	58 096	124 056	91 309	49 771	47 805
Turkey	21 709	14 577	33 780	20 862	56 413	32 668	21 709	14 920
United Kingdom	38 764	28 630	58 643	40 509	99 003	61 914	38 764	35 920
United States	37 863	26 806	56 316	38 531	93 782	59 657	37 863	33 237
<i>Unweighted average</i>								
OECD-Average	33 273	22 315	49 820	31 363	82 962	48 291	33 273	27 980
OECD-EU 22	33 950	21 123	50 864	29 410	84 753	44 810	33 950	27 424

Note: ch = children

1. Information on data for Israel: <http://oe.cd/israel-disclaimer>.


StatLink  <http://dx.doi.org/10.1787/888933698279>

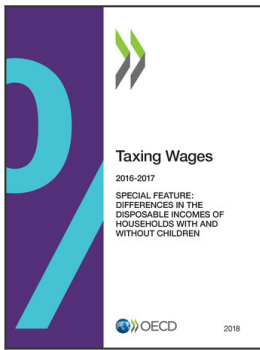
Table 5.11b. Annual labour costs and net income, married couple, 2016
In US dollars using PPP, by family-type and wage level

	Married 2 ch 100-0 (% AW)		Married 2 ch 100-33 (% AW) ²		Married 2 ch 100-67 (% AW) ²		Married no ch 100-33 (% AW) ²	
	Total gross labour costs before taxes	Net income after taxes	Total gross labour costs before taxes	Net income after taxes	Total gross labour costs before taxes	Net income after taxes	Total gross labour costs before taxes	Net income after taxes
Australia	58 575	47 986	77 905	58 914	97 820	71 898	77 905	58 870
Austria	72 590	45 861	96 545	61 324	121 225	72 890	96 545	54 531
Belgium	74 504	45 792	95 617	58 576	123 693	66 268	95 617	52 402
Canada	45 508	40 221	60 433	48 102	75 953	57 219	60 433	43 369
Chile	22 299	20 738	29 657	28 202	37 239	34 752	29 657	27 581
Czech Republic	34 265	25 667	45 573	31 266	57 223	37 471	45 573	27 039
Denmark	55 710	41 321	74 389	52 317	93 181	63 608	74 389	48 820
Estonia	34 828	24 916	46 352	31 678	58 163	38 645	46 352	28 767
Finland	59 819	36 145	79 559	50 573	99 898	60 987	79 559	47 758
France	64 224	38 538	80 937	50 620	105 489	60 663	80 937	46 417
Germany	73 882	48 596	98 263	60 008	123 383	70 922	98 263	53 736
Greece	47 018	28 846	62 534	38 781	78 521	48 170	62 534	38 086
Hungary	31 783	21 029	42 271	26 457	53 078	32 049	42 271	21 876
Iceland	62 307	47 626	82 868	58 533	104 053	70 188	82 868	57 602
Ireland	48 339	44 392	63 966	55 434	80 726	65 399	63 966	51 295
Israel ¹	39 647	31 859	52 466	43 817	65 973	55 510	52 466	42 758
Italy	56 084	34 388	74 591	45 948	93 660	54 771	74 591	42 701
Japan	59 121	43 044	78 632	56 169	98 733	69 668	78 632	53 776
Korea	56 327	44 985	74 915	60 128	94 066	75 300	74 915	59 185
Latvia	25 217	17 240	33 544	22 295	42 115	27 074	33 544	19 527
Luxembourg	71 180	59 653	94 670	75 137	118 871	87 492	94 670	66 681
Mexico	14 076	11 246	19 164	15 717	23 639	19 342	19 164	15 717
Netherlands	68 270	46 477	90 856	65 669	114 048	80 417	90 856	61 190
New Zealand	39 268	37 113	52 227	45 556	65 578	54 615	52 227	43 601
Norway	63 182	43 182	84 032	58 152	105 514	70 849	84 032	55 853
Poland	31 070	26 606	41 324	30 681	51 888	37 335	41 324	26 920
Portugal	37 546	26 776	49 936	34 924	62 702	40 056	49 936	31 745
Slovak Republic	29 350	20 836	38 298	26 051	49 015	31 350	38 298	23 853
Slovenia	35 595	27 086	49 660	32 711	59 444	39 018	49 660	28 282
Spain	51 837	34 350	68 944	44 488	86 569	55 170	68 944	43 757
Sweden	61 529	38 143	81 834	51 156	102 754	62 531	81 834	48 181
Switzerland	74 285	67 480	98 799	86 758	124 056	105 036	98 799	79 425
Turkey	33 780	21 433	44 004	29 128	55 490	35 782	44 004	28 786
United Kingdom	58 643	43 379	76 927	59 457	97 408	71 696	76 927	56 901
United States	56 316	44 710	75 167	56 830	94 179	69 316	75 167	53 246
<i>Unweighted average</i>								
OECD-Average	49 942	36 505	66 196	47 187	83 295	56 956	66 196	44 007
OECD-EU 22	51 058	35 274	67 572	45 707	85 139	54 726	67 572	41 839

Note: ch = children

1. Information on data for Israel: <http://oe.cd/israel-disclaimer>.
2. Two-earner family.

StatLink  <http://dx.doi.org/10.1787/888933698298>



From:
Taxing Wages 2018

Access the complete publication at:
https://doi.org/10.1787/tax_wages-2018-en

Please cite this chapter as:

OECD (2018), “2016 Tax burdens (and changes to 2017)”, in *Taxing Wages 2018*, OECD Publishing, Paris.

DOI: https://doi.org/10.1787/tax_wages-2018-7-en

This work is published under the responsibility of the Secretary-General of the OECD. The opinions expressed and arguments employed herein do not necessarily reflect the official views of OECD member countries.

This document and any map included herein are without prejudice to the status of or sovereignty over any territory, to the delimitation of international frontiers and boundaries and to the name of any territory, city or area.

You can copy, download or print OECD content for your own use, and you can include excerpts from OECD publications, databases and multimedia products in your own documents, presentations, blogs, websites and teaching materials, provided that suitable acknowledgment of OECD as source and copyright owner is given. All requests for public or commercial use and translation rights should be submitted to rights@oecd.org. Requests for permission to photocopy portions of this material for public or commercial use shall be addressed directly to the Copyright Clearance Center (CCC) at info@copyright.com or the Centre français d'exploitation du droit de copie (CFC) at contact@cfcopies.com.