

## PART I

### Chapter 3

# 2017 Tax burdens

*The 2017 tax burden results based on the eight model family types are presented in Tables 3.1 to 3.11 and Figures 3.1 to 3.7. The model family types vary by marital status, number of children and economic status: single taxpayers, without children, earning 67%, 100% and 167% of the average wage (AW); a single parent, with two children, earning 67% of the AW; a single earner couple at the AW level with two children; two-earner couples at 133% and 167% of the AW with two children; and a two-earner couple, without children, at 133% of the AW.*

*The chapter presents different measures for the average tax burdens (tax wedge, personal tax rate, net personal tax rate, personal income tax rate and employee social security contribution rate) and 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 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.

## Average tax burdens

Table 3.1 and Figure 3.1 show the average tax wedge (combined burden of income tax, employee and employer social security contributions) taking into account the amount of cash benefits each specific family type is entitled to. Total taxes due minus transfers received are expressed as a percentage of total labour costs, defined as gross wage *plus* employers' social security contributions (including payroll taxes). In the case of a single person on average wage the tax wedge ranges from 7.0% (Chile) and 18.1% (New Zealand) to 49.7% (Germany) and 53.7% (Belgium). For a one-earner married couple, with two children, at the same wage level the tax wedge is lowest in New Zealand (6.4%) and Chile (7.0%) and highest in France (39.4%) and Greece (39.0%). As stated in Chapter 1, the tax wedge tends to be lower for a married couple, with two-children, at this wage level than for a single individual without children due to both receipt of cash benefits and/or more advantageous tax treatment. It is also interesting to note that the tax wedge for a single parent, with two children, earning 67% of the average wage is negative in New Zealand (-13.5%), Canada (-15.2%), Ireland (-17.1%) and Poland (-20.6%). This is due to the amount of cash benefits received by these families plus any applicable non-wastable tax credits that exceed the sum of the total tax and social security contributions that are due.

Table 3.2 and Figure 3.2 present the combined burden of the personal income tax and employee social security contributions, expressed as a percentage of gross wage earnings (the corresponding measures for income tax and employee contributions separately are shown in Tables 3.4 and 3.5). A single person at the average wage level without children has an average tax plus contributions burden of more than 40% only in Belgium (40.5%). The lowest average rates were in Chile (7.0%), Mexico (11.2%), Korea (14.5%), Switzerland (16.9%), Israel (17.7%), New Zealand (18.1%), Estonia (18.4%) and Ireland (19.4%).

Table 3.3 shows the combined burden of income tax and employee social security contributions, reduced by the entitlement to cash benefits, for each family-type. Figure 3.3 illustrates this burden for single individuals without children and one-earner married couples with two children, with both family types on average earnings. Comparing Tables 3.2 and 3.3, the average tax rates for families with children (columns 4 -7) are lower in Table 3.3 because most OECD countries support families with children through cash benefits.

A lower burden is also observed for a single individual, without children, at 67% of the average wage in Canada because of a cash transfer paid to mitigate the burden imposed by the federal consumption tax (i.e. the *Goods and Services Tax Credit*; further details can be found in the country chapter contained in Part III of this Report). The same is true in Denmark for single taxpayers at 67% and 100% of the average wage and two-earner married couples, without children, at 133% of the average wage who receive a *Green Check* to compensate for increased environmental taxes.

Comparing Tables 3.2 and 3.3, for single parents, with two children, earning 67% of the average wage, 29 countries provide cash benefits. In Poland, Canada and Ireland these represent respectively 56.3%, 38.9% and 35.8% of income and they are at least 25% of income

in three other countries: New Zealand (28.6%), Denmark (27.2%) and Slovenia (25.3%). 28 countries provide benefits for a one-earner married couple, with two children, earning the average wage level, although these are less generous relative to income, ranging up to 24.3% (Poland). The lower level of cash benefits for the married couple can be attributed to three reasons: single parents may be eligible for more generous treatment; the benefits themselves may be fixed in absolute amount; or the benefits may be subject to income testing.

Table 3.4 shows personal income tax due as a percentage of gross wage earnings. For single persons, without children, at the average wage (column 2) – the income tax burden varies between 0% (Chile) and 36.1% (Denmark). In most OECD member countries, at the average wage level, the income tax burden for one-earner married couples with two children is substantially lower than that faced by single persons (compare columns 2 and 5). These differences are clearly illustrated in Figure 3.4. In eleven OECD countries, the income tax burden faced by a one-earner married couple with two children is less than half that faced by a single individual (the Czech Republic, Germany, Hungary, Ireland, Luxembourg, Poland, Portugal, the Slovak Republic, Slovenia, Switzerland and the United States). In contrast, there is no difference in six countries – Australia, Chile, Israel, Mexico, New Zealand and Sweden. In Finland, the average personal income tax rate for the single worker was one tenth of a percentage point higher than for the one-earner married couple.

There are only two OECD member countries where a married average worker with two children has a negative personal income tax burden. This is due to the presence of non-wastable tax credits, whereby credits are paid in excess of the taxes otherwise due. This results in tax burdens of -6.2% in the Czech Republic and -0.7% in the Slovak Republic. Similarly, single parents, with two children, earning 67% of the average wage show a negative tax burden in seven countries – the Czech Republic, Germany, Israel, Poland, Spain, the United Kingdom and the United States –. In two other countries – Chile and Hungary – this family-type pays no income tax.

A comparison of columns 5 and 6 in Table 3.4 demonstrates that if the second spouse has a job which pays 33% of the average wage, the income tax burden of the family (now expressed as 133% of the average wage) is slightly higher in nineteen countries, the largest differences being in the Czech Republic (6.8 percentage points) and Germany (5.6 percentage points). At the same time, the income tax burden is lower in fourteen countries, the largest differences being in Finland (-5.0 percentage points), Australia (-4.4 percentage points) and Mexico (-4.2 percentage points). There is no impact on the tax burden in Chile and France.

An important consideration in the design of an income tax is the level of progressivity – the rate at which the income tax burden increases with income. A comparison of columns 1 to 3 in Table 3.4 provides an insight into the levels of progressivity in the income tax systems of OECD countries. Comparing the income tax burden of single individuals at the average wage level with their counterparts at 167% of the average wage (columns 2 and 3), the lower paid worker faces a lower tax burden in all countries except in Hungary. There, a flat tax rate is applied on labour income and all households without children pay the same percentage of income tax. The same is true for single individuals at 67% of the average wage level compared with their counterparts at the average wage level, with an additional exception in Chile where neither pay income tax. Finally the burden faced by single individuals at 67% of the average wage level represents less than 25% of the burden faced by their counterparts at 167% in four OECD countries: Chile (0%), Korea (23%), Mexico and the Netherlands (both 24%).

The addition of social security contributions to the average tax rate reduces this progressivity as well as the proportional tax savings (i.e. tax savings of the low income workers relative to the higher income workers). When comparing Table 3.2 with Table 3.4, the OECD personal average tax burden of single individuals at 67% of the average wage level is only 31% lower than their counterparts at 167% compared to the OECD average tax savings of 46% for personal income taxes alone. The OECD average tax savings observed for one-earner married couples with two children at the average wage level relative to the average single workers falls from 35% to 22%. These lower figures reflect that there is little variation between social security contribution rates across family types, as shown in Table 3.5.

Table 3.5 shows employee social security contributions as a percentage of gross wage earnings. For a single worker without children at the average wage (column 2) the contribution rate varies between zero (Australia, Denmark and New Zealand) and 22.1% (Slovenia). Australia, Denmark and New Zealand do not levy any employee social security contributions paid to general government and there are three other countries with very low rates - Iceland (0.3%), Mexico (1.4%) and Estonia (1.6%). Social security contributions are usually levied at a flat rate on all earnings, i.e. without any exempt threshold. In a number of OECD member countries a ceiling applies. However, this ceiling usually applies to wage levels higher than 167% of the average wage. The flat rates result in a constant average burden of employee social security contributions for most countries between 33% and 167% of average wage earnings. Some examples of a constant proportional burden for employee social security contributions for over the eight model family types, are (in decreasing order of rates) Slovenia (22.1%), Hungary (18.5%), Poland (17.8%), Greece (16.0%), Turkey (15.0%), the Czech Republic and Portugal (11.0%), Latvia (10.5%), Finland (9.3%), Norway (8.2%), the United States (7.7%), Chile (7.0%), Spain (6.4%), Switzerland (6.2%) and Estonia (1.6%).

In addition, at the average wage level only Germany and the Netherlands impose different burdens of social security contributions on employees according to their family status (see Figure 3.5).

### Marginal tax burdens

Table 3.6 and Figure 3.6 show the percentage of the marginal increase in labour costs that is deducted through the combined effect of increasing personal income tax, employee and employer (including payroll taxes) social security contributions and decreasing cash transfers. It is assumed that the gross earnings of the principal earner rise by 1 currency unit. This is the marginal tax wedge. In most cases, it absorbs 25% to 55% of an increase in labour costs for single individuals on average wage without children. However, in six OECD countries these individuals face higher marginal wedges – Belgium (66.4%), Germany (60.4%), Austria (59.7%), France (58.5%), Finland (55.6%) and Luxembourg (55.5%). Mexico (25.2%) and Chile (7.0%) have the lowest marginal tax wedge.

In twenty-two OECD member countries, the marginal tax wedge for one-earner married couples at average earnings with two children is either the same or within 5 percentage points as that for single persons at average wage earnings with no children. The marginal tax wedge is more than 5 percentage points lower for one-earner married couples in eight countries: Ireland (18.1 percentage points), Luxembourg (16.9 percentage points), France (16.1 percentage points), Portugal (11.3 percentage points), the United States (9.3 percentage points), Germany (8.0 percentage points), Slovenia (7.4 percentage points) and Switzerland (5.8 percentage points). In contrast, the marginal rate for one-earner married couples with two children is more than 5 percentage points higher than it is for

single workers, with no children, in Canada (35.9 percentage points), New Zealand (22.5 percentage points), Australia (18.9 percentage points), the Netherlands (5.7 percentage points) and Iceland (5.4 percentage points). These higher marginal rates arise because of the phase out of income-tested tax reliefs and/or cash benefits. When an income-tested measure is being phased out, the reduction in the relief or benefit compounds the increase in the tax payable. These programmes are set out in greater detail in the relevant country chapters in Part III of the Report.

Table 3.7 and Figure 3.7 show the incremental change to personal income tax and employee social security contributions less cash benefits when gross wage earnings increase at the margin (it is assumed that the gross earnings of the principal earner rise by 1 currency unit). As in the case of the tax wedge, in most cases personal income tax and employee social security contributions absorb 25% to 55% of a worker's pay rise for single individuals without children at the average wage level. The marginal tax rate for the average worker is lower than 25% only in Chile (7.0%), Mexico (19.5%), Estonia (21.3%), Korea (22.7%) and Switzerland (23.3%).

In twenty-two OECD member countries, the net marginal personal tax rate for one-earner married couples with two children at the average wage level is either the same or within 5 percentage points as that for single persons with no children. The marginal rate is more than 5 percentage points lower for the one-earner married couples in eight countries: France (21.8 percentage points), Ireland (20.0 percentage points), Luxembourg (19.0 percentage points), Portugal (14.0 percentage points), the United States (10.0 percentage points), Germany (9.4 percentage points), Slovenia (8.5 percentage points) and Switzerland (6.2 percentage points). In contrast, the marginal rate for one-earner married couples with two children is more than 5 percentage points higher than it is for single persons with no children in Canada (39.4 percentage points), New Zealand (22.5 percentage points), Australia (20.0 percentage points), the Netherlands (6.4 percentage points) and Iceland (5.7 percentage points). Similar to the marginal tax wedges, these higher marginal rates arise because of the phase out of income-tested tax reliefs and/or cash transfers.

Table 3.8 shows the percentage increase in net income relative to the percentage increase in gross wages when the latter increases by 1 currency unit, i.e. the elasticity of after-tax income.<sup>1</sup> Under a proportional tax system, net income would increase by the same percentage as the increase in gross earnings, in which case the elasticity is equal to 1. The more progressive the system is – at the income level considered – the lower this elasticity will be. In the case of the one-earner married couples, with two children, at the average wage, column 5 of Table 3.8 shows that Canada (0.27), New Zealand (0.51), Australia (0.54), and Belgium (0.56) have, on this measure, the most progressive systems of income tax plus employee social security contributions taking into account tax provisions and cash transfers for children at this income level. In contrast, Chile (1.00), France (0.95) and Mexico (0.91) either implement or are close to a proportional system of income tax plus employee social security contributions – at least for this family type.

It is interesting to note that the elasticity exceeds one for a single individual at 167% of the average earnings in Austria (1.01), indicating that the income tax system at this point in the income scale is regressive. In other words, a percentage increase in gross pay leads to an increase in net income in excess of the percentage increase in gross wage earnings.

Table 3.9 provides a different elasticity measure: 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.<sup>2</sup> In this case, taxes and social security contributions paid by employers are also part of the analysis. In more than half of the OECD member countries the value of this elasticity lies between 0.5 and 0.97 for the eight selected family-types. This elasticity is below 0.5 for single parents earning 67% of the average wage level in Australia and Canada (both 0.42), France (0.35), Ireland (0.28), the United Kingdom (0.26) and Poland (0.03) and for one-earner married couples at the average wage level with two children in Canada (0.28). In contrast, the elasticity is between 0.98 and 1.0 for all family types in Chile and some family types in Hungary, Japan, Mexico and Poland, and one family type in Estonia (single worker earning 167% of the average wage; i.e. 0.98) and Latvia (single worker earning 167% of the average wage; i.e. 0.99). Under this elasticity measure the income tax system is regressive for a single individual at 167% of average earnings in Germany (1.15) and Austria (1.20).

Table 3.10 sets out figures for gross wage earnings and net income for the eight family-types after all amounts have been converted into U.S. dollars with the same purchasing power. Single workers with the average wage take home (see Table 3.10, column 4) over USD 37 000 in twelve countries: Switzerland (USD 58 870), Luxembourg (USD 46 625), Iceland (USD 45 421), Korea (USD 44 878), the Netherlands (USD 43 836), Australia (USD 41 665), the United Kingdom (USD 41 599), Japan (USD 41 127), Norway (USD 40 829), the United States (USD 39 209), Austria (USD 38 912) and Germany (USD 38 207). The corresponding lowest levels were in Mexico (USD 11 303), Latvia (USD 15 357), Hungary (USD 17 298) and the Slovak Republic (USD 17 958). In the case of a one-earner married couple with two children at the average earnings level, families take home over USD 50 000 in Iceland, Luxembourg and Switzerland; with the lowest level again being in Mexico. With the exceptions of Chile and Mexico, the one-earner married couple takes home more than the single individual, both family types at the average wage level, due to the favourable tax treatment of this family and/or the cash transfers to which they are entitled.

Table 3.11 shows the corresponding figures to Table 3.10 for labour costs and net income. Thus, the “net” columns in Tables 3.10 and 3.11 are identical. Usually, labour costs are much higher than gross wages, because any employer social security contributions (including payroll taxes) are taken into account. If measured in US dollars with equal purchasing power, labour costs for single workers earning the average wage level are highest in Germany (USD 75 896), Switzerland (USD 75 245) and Belgium (USD 75 220), and lowest in Mexico (USD 14 209), Chile (USD 22 616) and Latvia (USD 26 896). Annual labour costs are equal to annual gross wage in Chile and New Zealand. In those countries neither compulsory employer social security contributions nor payroll taxes are levied on wages. However, employers in Chile are subject to non-tax compulsory payments related notably to pension schemes.

## Notes

1. The reported elasticities in Table 3.8 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 3.7 and AETR is the average rate of income tax plus employee social security contributions less cash benefits reported in Table 3.3.
2. The reported elasticities in Table 3.9 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 3.6 and AETR is the average rate of income tax plus employee and employer social security contributions less cash benefits reported in Table 3.1.

**Table 3.1. Income tax plus employee and employer contributions less cash benefits, 2017**  
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) <sup>2</sup>	Married 2 ch 100-67 (% AW) <sup>2</sup>	Married no ch 100-33 (% AW) <sup>2</sup>
Australia	23.7	28.6	34.1	0.8	20.8	24.5	26.6	24.5
Austria	43.1	47.4	50.8	27.7	37.0	36.6	40.0	43.5
Belgium	47.2	53.7	59.6	33.3	38.3	38.4	46.2	44.9
Canada	26.0	30.9	32.3	-15.2	11.5	20.1	24.3	27.7
Chile	7.0	7.0	8.3	6.2	7.0	4.9	6.7	7.0
Czech Republic	40.8	43.4	45.5	22.5	25.9	31.7	35.0	40.9
Denmark	34.1	36.3	42.1	6.0	25.8	29.7	31.7	34.3
Estonia	37.9	39.0	39.9	22.6	28.9	32.2	33.8	38.1
Finland	36.9	42.9	49.1	26.4	38.4	35.4	37.7	38.8
France	42.8	47.6	54.4	24.6	39.4	36.9	42.2	42.1
Germany	45.5	49.7	51.4	31.5	34.5	39.1	42.7	45.4
Greece	36.8	40.8	46.4	32.5	39.0	38.3	39.0	39.4
Hungary	46.2	46.2	46.2	22.0	30.8	34.6	37.0	46.2
Iceland	30.1	33.2	38.3	22.0	23.8	29.3	32.0	30.0
Ireland	21.0	27.2	37.9	-17.1	10.8	13.5	19.0	19.8
Israel <sup>1</sup>	15.1	22.1	31.3	1.8	19.5	16.4	15.8	18.3
Italy	40.7	47.7	53.8	25.3	38.6	38.3	41.5	42.7
Japan	31.1	32.6	35.0	25.1	27.4	28.7	29.6	31.7
Korea	19.3	22.6	25.0	17.3	20.4	20.0	20.2	21.2
Latvia	41.9	42.9	43.5	26.7	32.7	34.3	36.4	41.9
Luxembourg	29.0	36.7	44.0	5.2	15.3	19.1	24.7	27.9
Mexico	16.2	20.4	23.4	16.2	20.4	18.3	18.7	18.3
Netherlands	30.5	37.5	42.1	7.0	32.3	27.9	29.7	32.8
New Zealand	13.7	18.1	23.8	-13.5	6.4	13.5	16.9	16.7
Norway	32.9	35.9	41.7	22.1	31.4	30.5	32.6	33.2
Poland	35.0	35.6	36.2	-20.6	10.0	24.2	26.8	34.9
Portugal	36.6	41.4	46.7	22.0	28.8	30.2	36.3	36.5
Slovak Republic	39.2	41.6	43.5	28.5	29.6	32.2	36.3	37.7
Slovenia	40.0	42.9	46.3	12.7	24.5	34.3	35.1	43.2
Spain	35.8	39.3	43.7	24.2	33.7	35.4	36.2	36.4
Sweden	40.9	42.9	51.6	33.9	38.2	37.7	39.3	41.2
Switzerland	19.0	21.8	26.4	3.9	9.1	12.2	15.3	19.6
Turkey	33.2	38.7	42.3	31.6	37.0	34.2	35.9	35.0
United Kingdom	26.1	30.9	37.3	8.9	26.1	22.8	26.5	26.0
United States	29.2	31.7	36.5	12.7	20.8	24.5	26.5	29.2
<i>Unweighted average</i>								
<b>OECD-Average</b>	<b>32.1</b>	<b>35.9</b>	<b>40.3</b>	<b>15.3</b>	<b>26.1</b>	<b>28.0</b>	<b>30.7</b>	<b>32.8</b>
<b>OECD-EU 22</b>	<b>37.6</b>	<b>41.5</b>	<b>46.0</b>	<b>18.4</b>	<b>29.9</b>	<b>32.0</b>	<b>35.1</b>	<b>37.9</b>

Note: ch = children

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


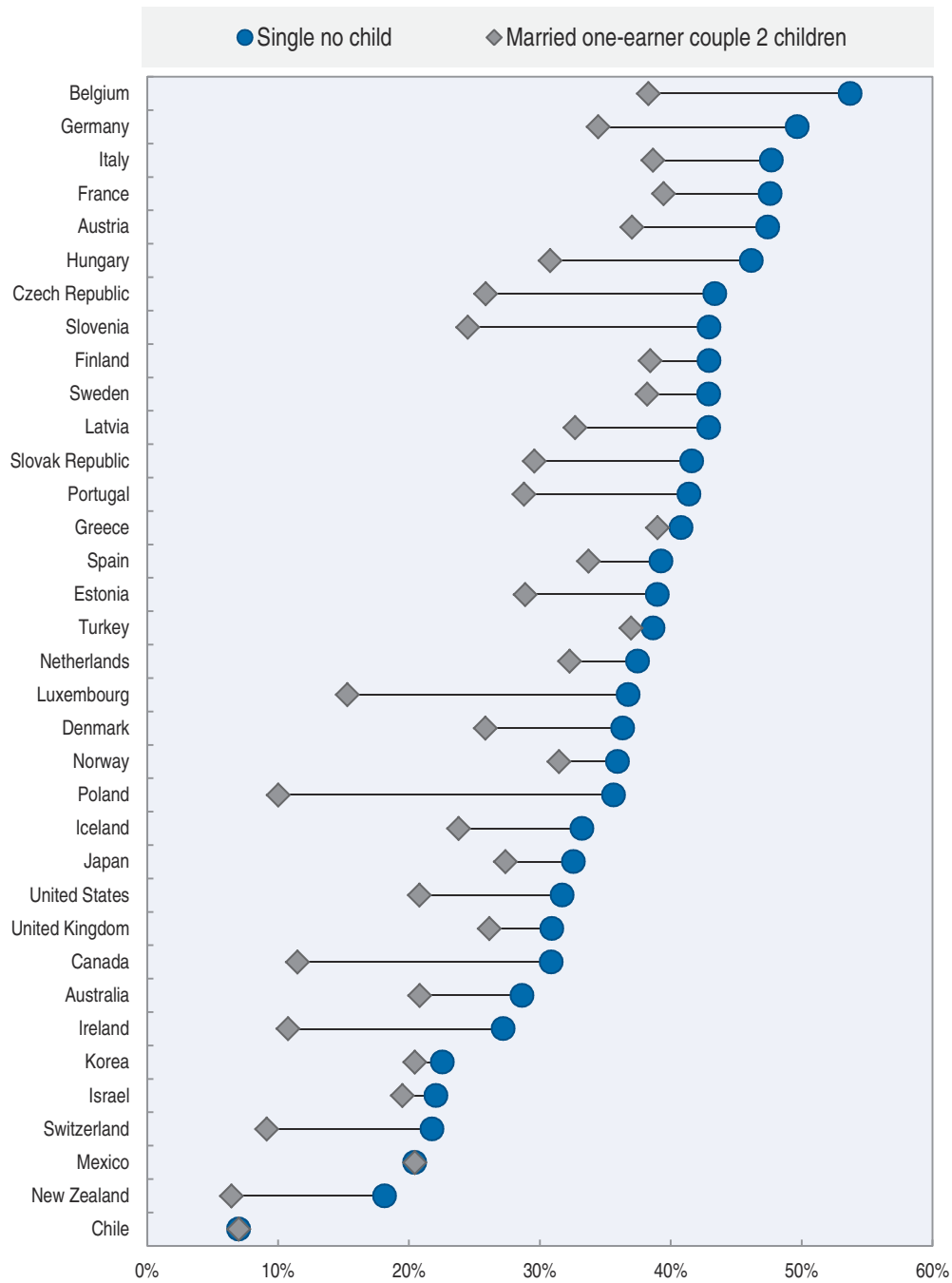

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Figure 3.1. **Income tax plus employee and employer contributions less cash benefits, 2017**  
As a % of labour costs, by family-type



Note: The family type “single no child” corresponds to a wage level of 100% of average wage. The family type “married one earner couple 2 children” corresponds to a combined wage level of 100%-0% of average wage.

Source: OECD calculations based on country submissions and OECD Economic Outlook, Volume 2017 (No. 102).

StatLink  <http://dx.doi.org/10.1787/888933697025>



**Table 3.2. Income tax plus employee contributions, 2017**  
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) <sup>2</sup>	Married 2 ch 100-67 (% AW) <sup>2</sup>	Married no ch 100-33 (% AW) <sup>2</sup>
Australia	19.1	24.4	30.1	19.1	24.4	20.0	22.3	20.0
Austria	26.8	32.4	37.7	23.7	30.2	26.8	29.6	27.4
Belgium	33.2	40.5	48.2	27.7	28.9	29.9	36.2	31.8
Canada	18.7	22.8	26.2	10.4	18.0	19.5	21.2	19.5
Chile	7.0	7.0	8.3	7.0	7.0	7.0	7.0	7.0
Czech Republic	20.7	24.1	26.9	2.3	4.8	11.6	15.3	20.9
Denmark	33.7	36.1	41.8	32.1	32.0	33.9	35.1	33.9
Estonia	16.9	18.4	19.5	13.2	13.0	15.0	16.3	16.9
Finland	22.8	30.2	37.7	22.1	30.1	25.1	27.0	25.2
France	25.4	29.2	34.6	22.2	22.2	22.2	25.4	25.9
Germany	34.9	39.9	43.9	18.2	21.7	27.3	31.6	34.8
Greece	20.9	26.0	33.0	20.2	26.5	23.9	24.5	24.2
Hungary	33.5	33.5	33.5	18.5	23.4	25.9	27.5	33.5
Iceland	25.3	28.7	34.0	25.3	21.5	25.2	27.3	25.2
Ireland	12.5	19.4	31.3	6.1	10.4	11.7	15.8	11.7
Israel <sup>1</sup>	11.2	17.7	26.9	3.4	17.7	14.2	13.0	14.2
Italy	22.0	31.2	39.3	14.4	24.3	21.1	24.6	24.6
Japan	20.6	22.3	26.0	20.6	20.9	21.3	21.6	21.3
Korea	11.0	14.5	18.3	8.7	12.2	11.7	11.9	13.0
Latvia	28.2	29.4	30.2	14.9	20.5	21.5	23.6	28.2
Luxembourg	20.4	29.1	37.2	13.1	18.0	19.1	23.3	19.1
Mexico	4.7	11.2	15.8	4.7	11.2	7.0	8.6	7.0
Netherlands	22.6	30.4	37.8	14.5	28.6	22.6	24.0	25.2
New Zealand	13.7	18.1	23.8	15.0	18.1	16.7	16.9	16.7
Norway	24.2	27.6	34.1	20.9	26.6	24.5	26.2	24.5
Poland	24.3	25.1	25.7	15.9	19.5	20.9	22.1	24.3
Portugal	21.6	27.5	34.1	11.6	15.5	16.4	21.1	21.4
Slovak Republic	20.4	23.5	26.1	13.7	12.7	16.6	19.6	20.0
Slovenia	30.4	33.7	37.7	24.0	25.4	26.1	28.6	30.9
Spain	16.6	21.1	26.8	1.6	13.9	16.1	17.1	17.4
Sweden	22.3	25.0	36.4	22.3	25.0	22.7	23.9	22.7
Switzerland	14.0	16.9	21.8	8.4	10.4	11.9	14.2	14.6
Turkey	24.4	27.9	32.2	22.7	25.9	24.2	25.8	25.1
United Kingdom	19.2	23.4	29.8	7.4	22.8	19.1	21.7	19.1
United States	23.1	26.0	31.3	5.2	14.2	17.9	20.3	23.0
<i>Unweighted average</i>								
<b>OECD-Average</b>	<b>21.3</b>	<b>25.5</b>	<b>30.8</b>	<b>15.2</b>	<b>19.9</b>	<b>19.9</b>	<b>22.0</b>	<b>22.0</b>
<b>OECD-EU 22</b>	<b>24.1</b>	<b>28.6</b>	<b>34.1</b>	<b>16.3</b>	<b>21.3</b>	<b>21.6</b>	<b>24.3</b>	<b>24.5</b>

Note: ch = children

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


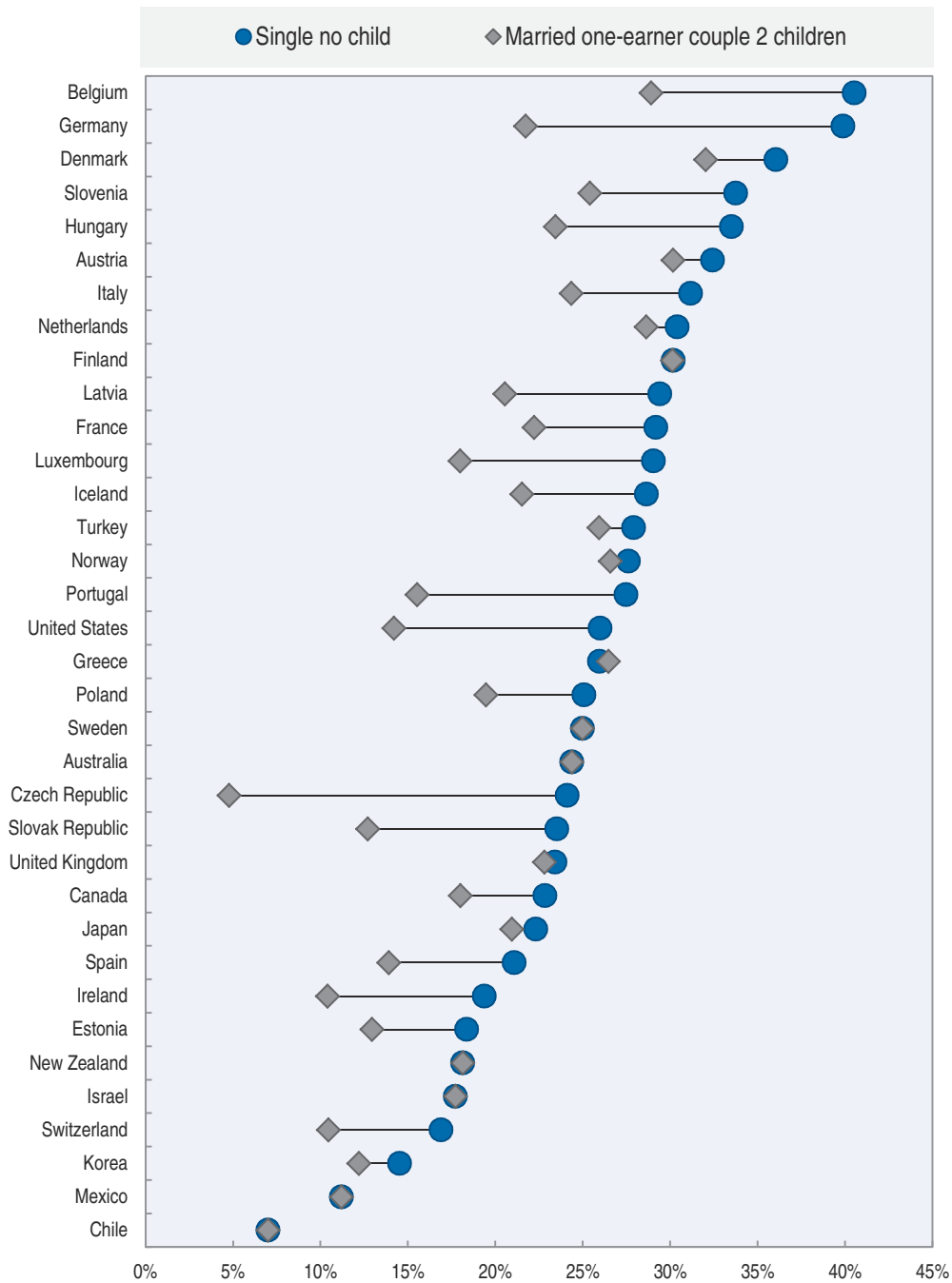
StatLink  <http://dx.doi.org/10.1787/888933697842>

Figure 3.2. **Income tax plus employee contributions, 2017**  
As % of gross wage earnings, by family-type and wage level



Note: The family type “single no child” corresponds to a wage level of 100% of average wage. The family type “married one earner couple 2 children” corresponds to a combined wage level of 100%-0% of average wage.  
Sources: Country submissions, OECD Economic Outlook Volume 2017 (No. 102).

StatLink  <http://dx.doi.org/10.1787/888933697044>

**Table 3.3. Income tax plus employee contributions less cash benefits, 2017**  
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) <sup>2</sup>	Married 2 ch 100-67 (% AW) <sup>2</sup>	Married no ch 100-33 (% AW) <sup>2</sup>
Australia	19.1	24.4	30.1	-5.2	16.1	20.0	22.3	20.0
Austria	26.8	32.4	37.7	7.1	19.1	18.5	22.9	27.4
Belgium	33.2	40.5	48.2	15.5	20.7	23.7	31.2	31.8
Canada	17.5	22.8	26.2	-28.4	1.2	10.9	15.6	19.5
Chile	7.0	7.0	8.3	6.2	7.0	4.9	6.7	7.0
Czech Republic	20.7	24.1	26.9	-3.9	0.7	8.5	12.9	20.9
Denmark	33.3	35.8	41.8	4.9	25.3	28.8	31.1	33.5
Estonia	16.9	18.4	19.5	-3.5	4.8	8.9	11.4	16.9
Finland	22.8	30.2	37.7	10.0	24.7	21.0	23.8	25.2
France	25.4	29.2	34.6	1.7	18.2	19.2	23.0	25.9
Germany	34.9	39.9	43.9	18.2	21.7	27.3	31.6	34.8
Greece	20.9	26.0	33.0	15.6	23.7	22.8	23.7	24.2
Hungary	33.5	33.5	33.5	3.7	14.5	19.2	22.1	33.5
Iceland	25.3	28.7	34.0	16.7	18.6	24.4	27.3	25.2
Ireland	12.5	19.4	31.3	-29.7	1.2	4.7	10.3	11.7
Israel <sup>1</sup>	11.2	17.7	26.9	-2.7	15.0	12.1	11.4	14.2
Italy	22.0	31.2	39.3	1.7	19.3	18.8	23.0	24.6
Japan	20.6	22.3	26.0	13.7	16.3	17.9	18.9	21.3
Korea	11.0	14.5	18.3	8.7	12.2	11.7	11.9	13.0
Latvia	28.2	29.4	30.2	9.3	16.8	18.7	21.4	28.2
Luxembourg	20.4	29.1	37.2	-6.3	5.0	9.3	15.5	19.1
Mexico	4.7	11.2	15.8	4.7	11.2	7.0	8.6	7.0
Netherlands	22.6	30.4	37.8	-3.6	24.6	19.7	21.7	25.2
New Zealand	13.7	18.1	23.8	-13.5	6.4	13.5	16.9	16.7
Norway	24.2	27.6	34.1	11.9	22.5	21.5	23.8	24.5
Poland	24.3	25.1	25.7	-40.4	-4.8	11.8	14.8	24.3
Portugal	21.6	27.5	34.1	3.5	11.9	13.7	21.1	21.4
Slovak Republic	20.4	23.5	26.1	6.3	7.8	12.9	16.6	20.0
Slovenia	30.4	33.7	37.7	-1.4	12.3	20.1	24.7	30.9
Spain	16.6	21.1	26.8	1.6	13.9	16.1	17.1	17.4
Sweden	22.3	25.0	36.4	13.1	18.8	18.1	20.2	22.7
Switzerland	14.0	16.9	21.8	-2.1	3.5	6.7	10.0	14.6
Turkey	24.4	27.9	32.2	22.7	25.9	24.2	25.8	25.1
United Kingdom	19.2	23.4	29.8	0.4	18.1	15.6	18.9	19.1
United States	23.1	26.0	31.3	5.2	14.2	17.9	20.3	23.0
<i>Unweighted average</i>								
<b>OECD-Average</b>	<b>21.3</b>	<b>25.5</b>	<b>30.8</b>	<b>1.8</b>	<b>14.0</b>	<b>16.3</b>	<b>19.4</b>	<b>22.0</b>
<b>OECD-EU 22</b>	<b>24.0</b>	<b>28.6</b>	<b>34.1</b>	<b>1.1</b>	<b>14.5</b>	<b>17.2</b>	<b>20.9</b>	<b>24.5</b>

Note: ch = children

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


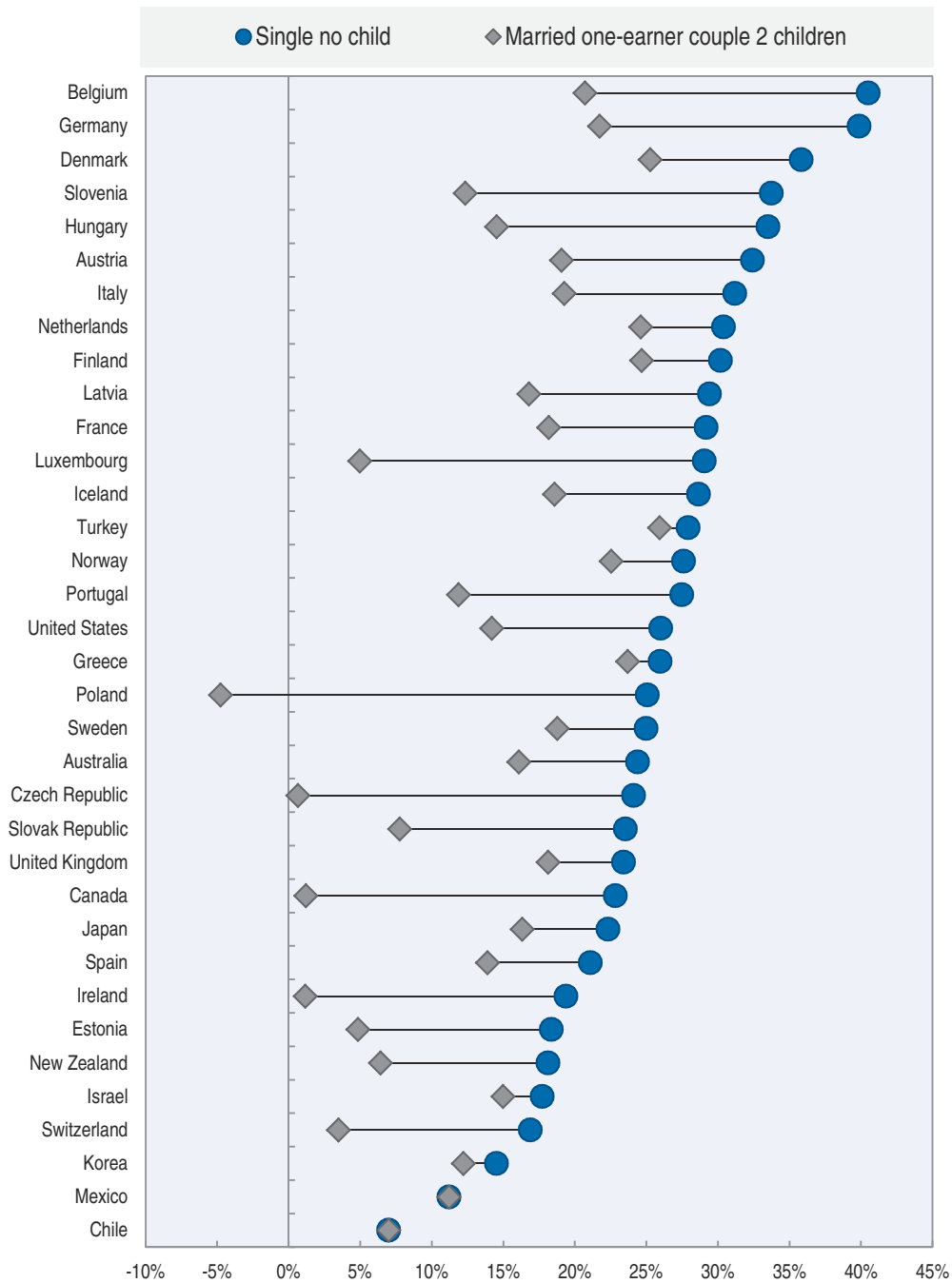

StatLink  <http://dx.doi.org/10.1787/888933697861>

Figure 3.3. **Income tax plus employee contributions less cash benefits, 2017**  
As % of gross wage earnings, by family-type and wage level



Note: The family type “single no child” corresponds to a wage level of 100% of average wage. The family type “married one earner couple 2 children” corresponds to a combined wage level of 100%-0% of average wage.

Source: OECD calculations based on country submissions and OECD Economic Outlook, Volume 2017 (No. 102).

StatLink  <http://dx.doi.org/10.1787/888933697063>

**Table 3.4. Income tax, 2017**  
As % of gross wage earnings, by family-type and wage level

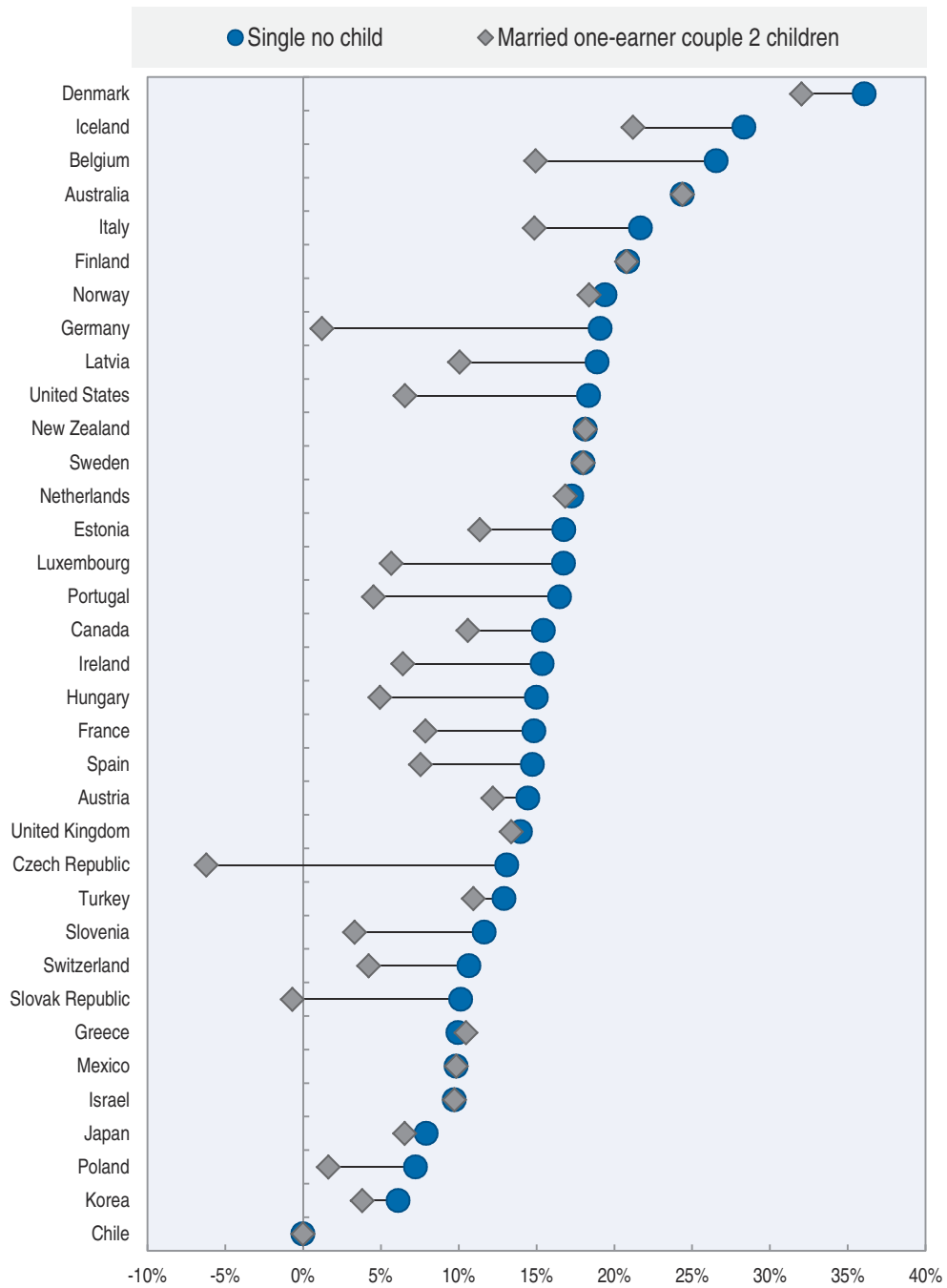
	Single no ch 67 (% AW)	Single no ch 100 (% AW)	Single no ch 167 (% AW)	Single 2 ch 67 (% AW)	Married 2 ch 100-0 (% AW)	Married 2 ch 100-33 (% AW) <sup>2</sup>	Married 2 ch 100-67 (% AW) <sup>2</sup>	Married no ch 100-33 (% AW) <sup>2</sup>
Australia	19.1	24.4	30.1	19.1	24.4	20.0	22.3	20.0
Austria	8.9	14.4	21.4	5.7	12.2	9.6	11.6	10.2
Belgium	19.3	26.5	34.2	13.9	14.9	19.1	22.2	21.0
Canada	11.8	15.4	21.4	3.5	10.6	12.5	14.0	12.5
Chile	0.0	0.0	1.3	0.0	0.0	0.0	0.0	0.0
Czech Republic	9.7	13.1	15.9	-8.7	-6.2	0.6	4.3	9.9
Denmark	33.7	36.1	41.8	32.1	32.0	33.9	35.1	33.9
Estonia	15.3	16.8	17.9	11.6	11.4	13.4	14.7	15.3
Finland	13.5	20.9	28.4	12.8	20.8	15.8	17.7	15.8
France	11.0	14.8	21.0	7.9	7.9	7.9	11.1	11.6
Germany	14.2	19.1	27.6	-2.3	1.2	6.8	11.1	14.1
Greece	4.9	10.0	17.0	4.2	10.5	7.9	8.5	8.2
Hungary	15.0	15.0	15.0	0.0	4.9	7.4	9.0	15.0
Iceland	24.8	28.3	33.9	24.8	21.2	24.7	26.9	24.7
Ireland	8.5	15.4	27.3	2.1	6.4	8.6	11.8	8.6
Israel <sup>1</sup>	5.1	9.7	17.3	-2.7	9.7	7.3	5.8	7.3
Italy	12.5	21.7	29.7	4.9	14.9	11.6	15.1	15.1
Japan	6.2	7.9	12.9	6.2	6.5	6.9	7.2	6.9
Korea	2.6	6.1	11.2	0.3	3.8	3.3	3.5	4.6
Latvia	17.7	18.9	19.7	4.4	10.0	11.0	13.1	17.7
Luxembourg	8.2	16.7	24.9	0.8	5.7	6.9	11.0	6.9
Mexico	3.5	9.8	14.3	3.5	9.8	5.6	7.3	5.6
Netherlands	6.7	17.3	28.1	4.7	16.8	12.9	12.2	13.6
New Zealand	13.7	18.1	23.8	15.0	18.1	16.7	16.9	16.7
Norway	16.0	19.4	25.9	12.7	18.4	16.3	18.0	16.3
Poland	6.4	7.2	7.9	-1.9	1.6	3.1	4.2	6.4
Portugal	10.6	16.5	23.1	0.6	4.5	5.4	10.1	10.4
Slovak Republic	7.0	10.1	12.7	0.3	-0.7	4.2	6.2	7.6
Slovenia	8.3	11.6	15.6	1.9	3.3	4.0	6.5	8.8
Spain	10.2	14.7	20.5	-4.8	7.5	9.7	10.7	11.1
Sweden	15.3	18.0	31.6	15.3	18.0	15.8	16.9	15.8
Switzerland	7.8	10.7	15.5	2.1	4.2	5.7	8.0	8.4
Turkey	9.4	12.9	17.2	7.7	10.9	9.2	10.8	10.1
United Kingdom	11.0	14.0	22.3	-0.8	13.4	10.9	12.8	10.9
United States	15.4	18.4	23.7	-2.5	6.5	10.3	12.6	15.4
<i>Unweighted average</i>								
<b>OECD-Average</b>	<b>11.5</b>	<b>15.7</b>	<b>21.5</b>	<b>5.6</b>	<b>10.2</b>	<b>10.4</b>	<b>12.3</b>	<b>12.5</b>
<b>OECD-EU 22</b>	<b>12.2</b>	<b>16.8</b>	<b>22.9</b>	<b>4.8</b>	<b>9.6</b>	<b>10.3</b>	<b>12.5</b>	<b>13.1</b>

Note: ch = children

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

StatLink  <http://dx.doi.org/10.1787/888933697880>

Figure 3.4. **Income tax, 2017**  
As % of gross wage earnings, by family-type



Note: The family type “single no child” corresponds to a wage level of 100% of average wage. The family type “married one earner couple 2 children” corresponds to a combined wage level of 100%-0% of average wage.

Source: OECD calculations based on country submissions and OECD Economic Outlook, Volume 2017 (No. 102).

StatLink  <http://dx.doi.org/10.1787/888933697082>

**Table 3.5. Employee contributions, 2017**  
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) <sup>2</sup>	Married 2 ch 100-67 (% AW) <sup>2</sup>	Married no ch 100-33 (% AW) <sup>2</sup>
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	6.9	7.4	4.8	6.9	7.4	6.9	7.2	6.9
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	9.3	9.3	9.3	9.3	9.3	9.3	9.3	9.3
France	14.4	14.4	13.6	14.4	14.4	14.4	14.4	14.4
Germany	20.8	20.8	16.3	20.5	20.5	20.5	20.5	20.8
Greece	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0
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 <sup>1</sup>	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	13.1	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	12.2	12.3	12.4	12.2	12.3	12.2	12.3	12.2
Mexico	1.3	1.4	1.5	1.3	1.4	1.3	1.3	1.3
Netherlands	15.9	13.1	9.7	9.8	11.8	9.7	11.8	11.6
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	6.4	6.4	6.4	6.4	6.4	6.4
Sweden	7.0	7.0	4.8	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	8.2	9.4	7.5	8.2	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>								
<b>OECD-Average</b>	<b>9.8</b>	<b>9.8</b>	<b>9.3</b>	<b>9.6</b>	<b>9.8</b>	<b>9.5</b>	<b>9.7</b>	<b>9.5</b>
<b>OECD-EU 22</b>	<b>11.9</b>	<b>11.8</b>	<b>11.2</b>	<b>11.6</b>	<b>11.7</b>	<b>11.3</b>	<b>11.7</b>	<b>11.4</b>

Note: ch = children

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


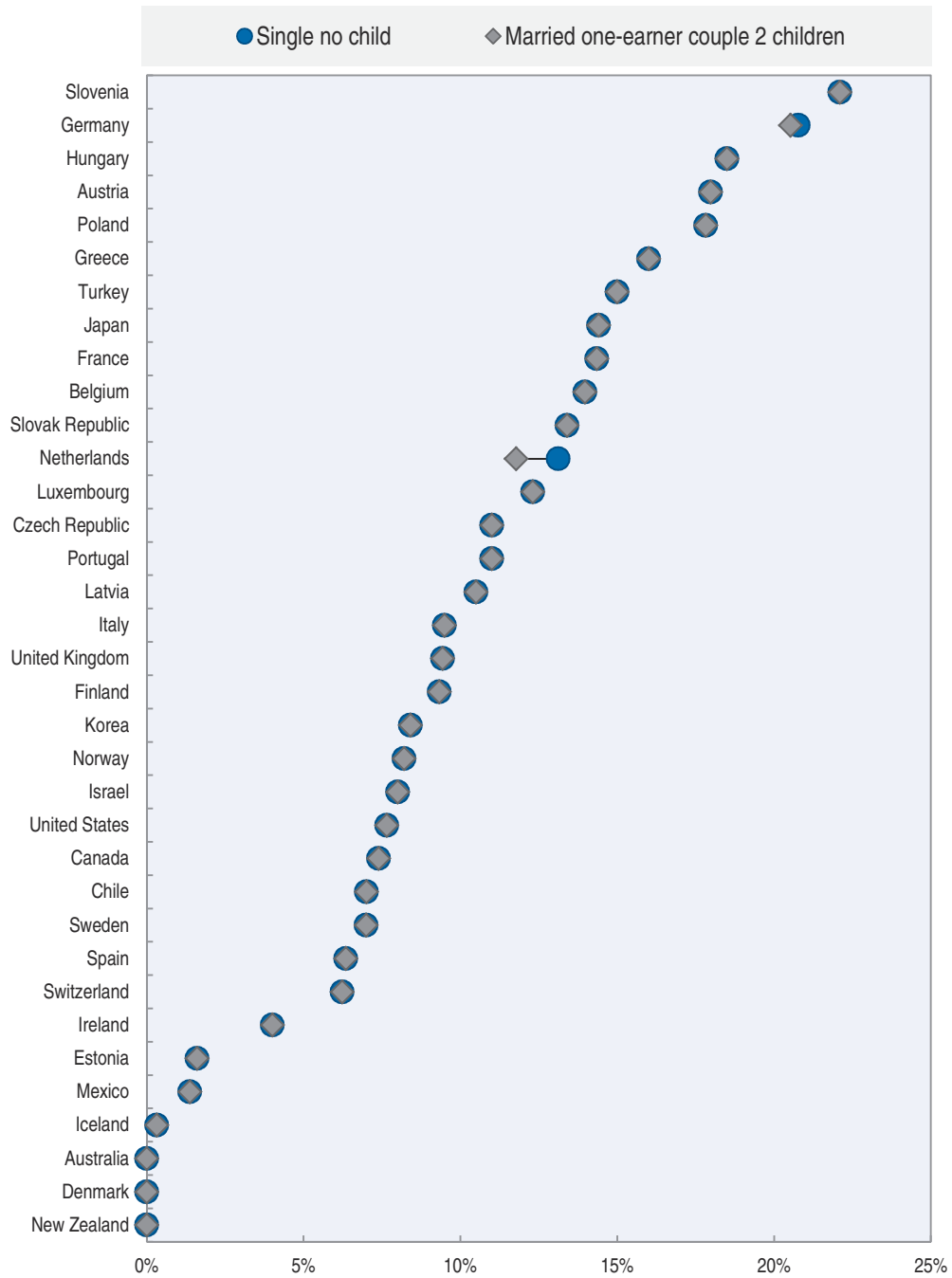
StatLink  <http://dx.doi.org/10.1787/888933697899>

Figure 3.5. **Employee contributions, 2017**  
As % of gross wage earnings, by family-type



Note: The family type “single no child” corresponds to a wage level of 100% of average wage. The family type “married one earner couple 2 children” corresponds to a combined wage level of 100%-0% of average wage.

Source: OECD calculations based on country submissions and OECD Economic Outlook, Volume 2017 (No. 102).

StatLink  <http://dx.doi.org/10.1787/888933697101>



**Table 3.6. Marginal rate of income tax plus employee and employer contributions less cash benefits, 2017**

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) <sup>2</sup>	Married 2 ch 100-67 (% AW) <sup>2</sup>	Married no ch 100-33 (% AW) <sup>2</sup>
Australia	39.6	38.2	42.4	58.5	57.1	38.2	38.2	38.2
Austria	55.8	59.7	41.0	55.8	59.7	59.7	59.7	59.7
Belgium	65.5	66.4	67.6	65.5	66.4	66.4	65.6	66.4
Canada	33.3	39.5	36.9	51.9	75.4	44.7	44.7	39.5
Chile	7.0	7.0	10.3	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	38.1	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	54.3	55.6	58.5	54.3	56.4	56.4	56.4	55.6
France	69.3	58.5	59.9	73.5	42.4	42.4	60.3	53.0
Germany	55.8	60.4	44.3	53.8	52.4	55.5	57.8	55.7
Greece	47.6	49.1	56.3	47.6	49.1	49.1	49.1	49.1
Hungary	46.2	46.2	46.2	46.2	46.2	46.2	46.2	46.2
Iceland	39.6	39.6	48.0	48.6	45.0	45.0	39.6	39.6
Ireland	35.9	54.0	54.0	67.1	35.9	35.9	35.9	35.9
Israel <sup>1</sup>	31.2	36.7	50.7	34.3	36.7	36.7	36.7	36.7
Italy	54.7	54.7	62.9	55.9	55.9	55.9	55.3	54.7
Japan	33.0	37.2	35.0	33.0	37.2	37.2	37.2	37.2
Korea	28.5	30.0	31.9	22.2	30.0	30.0	30.0	30.0
Latvia	45.0	45.0	44.2	45.0	45.0	45.0	45.0	45.0
Luxembourg	44.0	55.5	54.2	48.4	38.6	43.6	52.1	43.6
Mexico	17.5	25.2	28.4	17.5	25.2	25.2	25.2	25.2
Netherlands	51.6	51.6	52.3	52.1	57.3	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	42.1	42.1	52.8	42.1	42.1	42.1	42.1	42.1
Poland	37.0	37.0	37.0	96.9	37.0	37.0	37.0	37.0
Portugal	51.1	51.1	58.7	51.1	39.8	51.1	51.1	51.1
Slovak Republic	46.4	46.4	46.4	46.4	46.4	46.4	46.4	46.4
Slovenia	43.6	51.0	55.7	43.6	43.6	43.6	43.6	51.0
Spain	44.6	48.3	54.1	44.6	46.1	48.3	48.3	48.3
Sweden	45.6	48.3	69.7	45.6	48.3	48.3	48.3	48.3
Switzerland	26.3	27.8	36.6	18.8	22.0	26.1	29.3	26.8
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>								
<b>OECD-Average</b>	<b>41.6</b>	<b>44.4</b>	<b>47.3</b>	<b>47.7</b>	<b>44.3</b>	<b>43.5</b>	<b>43.5</b>	<b>43.0</b>
<b>OECD-EU 22</b>	<b>48.4</b>	<b>50.5</b>	<b>52.6</b>	<b>54.4</b>	<b>47.2</b>	<b>47.9</b>	<b>49.2</b>	<b>48.7</b>

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.


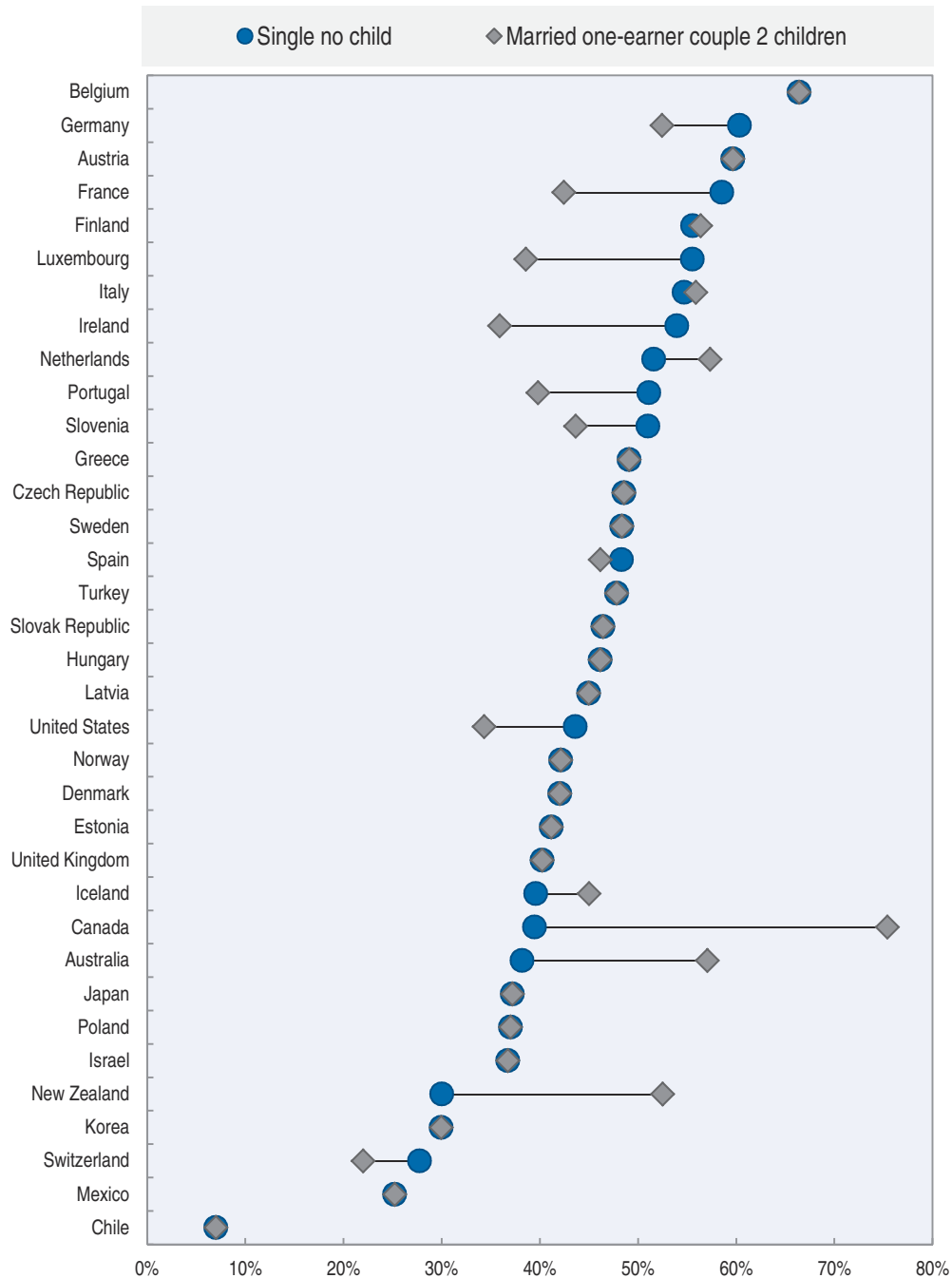
StatLink  <http://dx.doi.org/10.1787/888933697918>

Figure 3.6. **Marginal rate of income tax plus employee and employer contributions less cash benefits, 2017**

As % of labour costs, by family-type



Note: The family type “single no child” corresponds to a wage level of 100% of average wage. The family type “married one earner couple 2 children” corresponds to a combined wage level of 100%-0% of average wage.

Source: OECD calculations based on country submissions and OECD Economic Outlook, Volume 2017 (No. 102).

StatLink <http://dx.doi.org/10.1787/888933697120>

**Table 3.7. Marginal rate of income tax plus employee contributions less cash benefits, 2017**  
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) <sup>2</sup>	Married 2 ch 100-67 (% AW) <sup>2</sup>	Married no ch 100-33 (% AW) <sup>2</sup>
Australia	36.0	34.5	39.0	56.0	54.5	34.5	34.5	34.5
Austria	43.3	48.2	36.9	43.3	48.2	48.2	48.2	48.2
Belgium	54.3	55.6	59.1	54.3	55.6	55.6	54.5	55.6
Canada	25.3	33.6	33.9	46.1	73.0	39.3	39.3	33.6
Chile	7.0	7.0	10.3	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	38.1	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	44.1	45.7	49.3	44.1	46.7	46.7	46.7	45.7
France	43.9	44.0	42.7	51.6	22.2	22.2	46.4	36.4
Germany	47.2	52.6	44.3	44.9	43.2	46.8	49.7	47.1
Greece	34.5	36.3	45.4	34.5	36.3	36.3	36.3	36.3
Hungary	33.5	33.5	33.5	33.5	33.5	33.5	33.5	33.5
Iceland	35.5	35.5	44.4	45.1	41.2	41.2	35.5	35.5
Ireland	29.0	49.0	49.0	63.6	29.0	29.0	29.0	29.0
Israel <sup>1</sup>	26.0	32.0	47.0	29.4	32.0	32.0	32.0	32.0
Italy	40.4	40.4	51.2	42.0	42.0	42.0	41.2	40.4
Japan	22.8	27.7	31.1	22.8	27.7	27.7	27.7	27.7
Korea	21.0	22.7	28.0	14.1	22.7	22.7	22.7	22.7
Latvia	32.0	32.0	31.1	32.0	32.0	32.0	32.0	32.0
Luxembourg	37.2	50.1	48.6	42.1	31.1	36.8	46.3	36.8
Mexico	12.1	19.5	22.9	12.1	19.5	19.5	19.5	19.5
Netherlands	46.2	46.2	52.3	46.8	52.6	46.2	46.2	46.2
New Zealand	17.5	30.0	33.0	40.0	52.5	52.5	30.0	30.0
Norway	34.6	34.6	46.7	34.6	34.6	34.6	34.6	34.6
Poland	26.7	26.7	26.7	96.3	26.7	26.7	26.7	26.7
Portugal	39.5	39.5	48.9	39.5	25.5	39.5	39.5	39.5
Slovak Republic	29.9	29.9	29.9	29.9	29.9	29.9	29.9	29.9
Slovenia	34.6	43.1	48.6	34.6	34.6	34.6	34.6	43.1
Spain	28.1	32.9	40.4	28.1	30.0	32.9	32.9	32.9
Sweden	28.6	32.1	60.1	28.6	32.1	32.1	32.1	32.1
Switzerland	21.7	23.3	32.6	13.8	17.1	21.5	24.9	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>								
<b>OECD-Average</b>	<b>32.0</b>	<b>35.5</b>	<b>39.9</b>	<b>38.8</b>	<b>35.1</b>	<b>34.2</b>	<b>34.5</b>	<b>33.9</b>
<b>OECD-EU 22</b>	<b>36.2</b>	<b>39.3</b>	<b>43.1</b>	<b>43.3</b>	<b>35.3</b>	<b>36.2</b>	<b>37.8</b>	<b>37.2</b>

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 especially if partners are taxed individually.

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


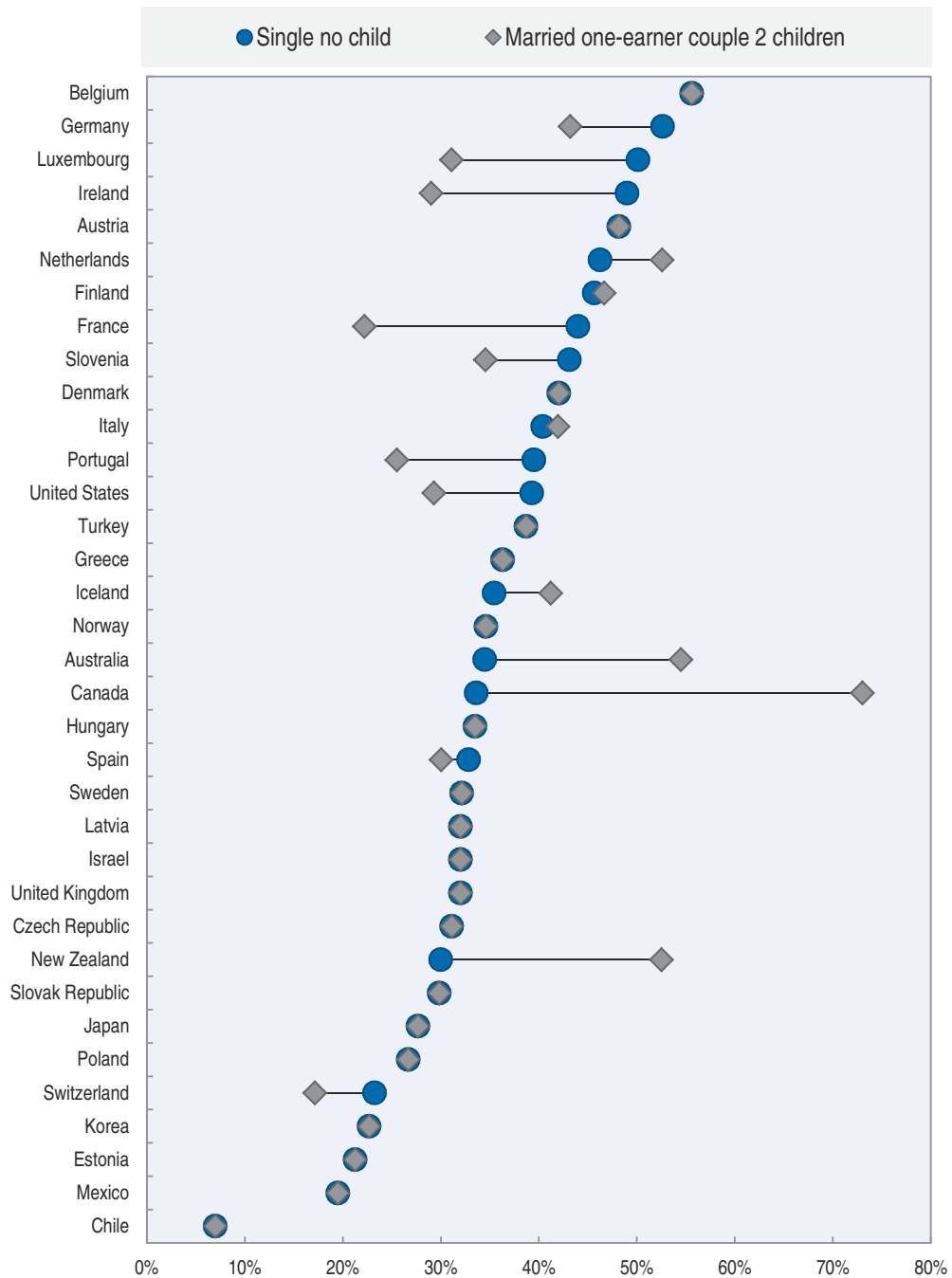
StatLink  <http://dx.doi.org/10.1787/888933697937>

Figure 3.7. **Marginal rate of income tax plus employee contributions less cash benefits, 2017**  
As % of gross wage earnings, by family-type



Note: The family type “single no child” corresponds to a wage level of 100% of average wage. The family type “married one earner couple 2 children” corresponds to a combined wage level of 100%-0% of average wage.

Source: OECD calculations based on country submissions and OECD Economic Outlook, Volume 2017 (No. 102).

StatLink  <http://dx.doi.org/10.1787/888933697139>

**Table 3.8. Percentage increase in net income relative to percentage increase in gross wages, 2017**

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) <sup>2</sup>	Married 2 ch 100-67 (% AW) <sup>2</sup>	Married no ch 100-33 (% AW) <sup>2</sup>
Australia	0.79	0.87	0.87	0.42	0.54	0.82	0.84	0.82
Austria	0.78	0.77	1.01	0.61	0.64	0.64	0.67	0.71
Belgium	0.68	0.75	0.79	0.54	0.56	0.58	0.66	0.65
Canada	0.91	0.86	0.90	0.42	0.27	0.68	0.72	0.82
Chile	1.00	1.00	0.98	0.99	1.00	0.98	1.00	1.00
Czech Republic	0.87	0.91	0.94	0.66	0.69	0.75	0.79	0.87
Denmark	0.90	0.90	0.76	0.65	0.78	0.81	0.84	0.87
Estonia	0.95	0.96	0.98	0.76	0.83	0.86	0.89	0.95
Finland	0.72	0.78	0.81	0.62	0.71	0.68	0.70	0.73
France	0.75	0.79	0.88	0.49	0.95	0.96	0.70	0.86
Germany	0.81	0.79	0.99	0.67	0.73	0.73	0.74	0.81
Greece	0.83	0.86	0.81	0.78	0.83	0.83	0.83	0.84
Hungary	1.00	1.00	1.00	0.69	0.78	0.82	0.85	1.00
Iceland	0.86	0.90	0.84	0.66	0.72	0.78	0.89	0.86
Ireland	0.81	0.63	0.74	0.28	0.72	0.75	0.79	0.80
Israel <sup>1</sup>	0.83	0.83	0.73	0.69	0.80	0.77	0.77	0.79
Italy	0.76	0.87	0.80	0.59	0.72	0.72	0.76	0.79
Japan	0.97	0.93	0.93	0.89	0.86	0.88	0.89	0.92
Korea	0.89	0.90	0.88	0.94	0.88	0.88	0.88	0.89
Latvia	0.95	0.96	0.99	0.75	0.82	0.84	0.86	0.95
Luxembourg	0.79	0.70	0.82	0.54	0.73	0.70	0.64	0.78
Mexico	0.92	0.91	0.92	0.92	0.91	0.87	0.88	0.87
Netherlands	0.69	0.77	0.77	0.51	0.63	0.67	0.69	0.72
New Zealand	0.96	0.86	0.88	0.53	0.51	0.55	0.84	0.84
Norway	0.86	0.90	0.81	0.74	0.84	0.83	0.86	0.87
Poland	0.97	0.98	0.99	0.03	0.70	0.83	0.86	0.97
Portugal	0.77	0.83	0.78	0.63	0.85	0.70	0.77	0.77
Slovak Republic	0.88	0.92	0.95	0.75	0.76	0.81	0.84	0.88
Slovenia	0.94	0.86	0.83	0.65	0.75	0.82	0.87	0.82
Spain	0.86	0.85	0.81	0.73	0.81	0.80	0.81	0.81
Sweden	0.92	0.90	0.63	0.82	0.84	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	0.85	0.90	0.87	0.83	0.81	0.83	0.82
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	0.89	0.92
<i>Unweighted average</i>								
<b>OECD-Average</b>	<b>0.86</b>	<b>0.86</b>	<b>0.87</b>	<b>0.64</b>	<b>0.76</b>	<b>0.78</b>	<b>0.81</b>	<b>0.85</b>
<b>OECD-EU 22</b>	<b>0.84</b>	<b>0.85</b>	<b>0.86</b>	<b>0.59</b>	<b>0.76</b>	<b>0.77</b>	<b>0.78</b>	<b>0.83</b>

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 3.8 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 3.7 and AETR is the average rate plus employee social security contributions less cash benefits reported in Table 3.3.

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/10.1787/888933697956>

**Table 3.9. Percentage increase in net income relative to percentage increase in gross labour cost, 2017**

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) <sup>2</sup>	Married 2 ch 100-67 (% AW) <sup>2</sup>	Married no ch 100-33 (% AW) <sup>2</sup>
Australia	0.79	0.87	0.87	0.42	0.54	0.82	0.84	0.82
Austria	0.78	0.77	1.20	0.61	0.64	0.64	0.67	0.71
Belgium	0.65	0.73	0.80	0.52	0.54	0.55	0.64	0.61
Canada	0.90	0.88	0.93	0.42	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	0.87	0.91	0.94	0.66	0.69	0.75	0.79	0.87
Denmark	0.92	0.91	0.76	0.66	0.78	0.82	0.85	0.88
Estonia	0.95	0.96	0.98	0.76	0.83	0.87	0.89	0.95
Finland	0.72	0.78	0.81	0.62	0.71	0.68	0.70	0.73
France	0.54	0.79	0.88	0.35	0.95	0.91	0.69	0.81
Germany	0.81	0.79	1.15	0.67	0.73	0.73	0.74	0.81
Greece	0.83	0.86	0.81	0.78	0.83	0.83	0.83	0.84
Hungary	1.00	1.00	1.00	0.69	0.78	0.82	0.85	1.00
Iceland	0.86	0.90	0.84	0.66	0.72	0.78	0.89	0.86
Ireland	0.81	0.63	0.74	0.28	0.72	0.74	0.79	0.80
Israel <sup>1</sup>	0.81	0.81	0.72	0.67	0.79	0.76	0.75	0.77
Italy	0.76	0.87	0.80	0.59	0.72	0.72	0.76	0.79
Japan	0.97	0.93	1.00	0.89	0.86	0.88	0.89	0.92
Korea	0.89	0.90	0.91	0.94	0.88	0.88	0.88	0.89
Latvia	0.95	0.96	0.99	0.75	0.82	0.84	0.86	0.95
Luxembourg	0.79	0.70	0.82	0.54	0.73	0.70	0.64	0.78
Mexico	0.98	0.94	0.94	0.98	0.94	0.92	0.92	0.92
Netherlands	0.70	0.77	0.82	0.51	0.63	0.67	0.69	0.72
New Zealand	0.96	0.86	0.88	0.53	0.51	0.55	0.84	0.84
Norway	0.86	0.90	0.81	0.74	0.84	0.83	0.86	0.87
Poland	0.97	0.98	0.99	0.03	0.70	0.83	0.86	0.97
Portugal	0.77	0.83	0.78	0.63	0.85	0.70	0.77	0.77
Slovak Republic	0.88	0.92	0.95	0.75	0.76	0.79	0.84	0.86
Slovenia	0.94	0.86	0.83	0.65	0.75	0.86	0.87	0.86
Spain	0.86	0.85	0.81	0.73	0.81	0.80	0.81	0.81
Sweden	0.92	0.90	0.63	0.82	0.84	0.83	0.85	0.88
Switzerland	0.91	0.92	0.86	0.85	0.86	0.84	0.83	0.91
Turkey	0.86	0.85	0.90	0.84	0.83	0.79	0.81	0.80
United Kingdom	0.81	0.86	0.81	0.26	0.81	0.77	0.81	0.81
United States	0.93	0.83	0.89	0.51	0.83	0.87	0.89	0.93
<i>Unweighted average</i>								
<b>OECD-Average</b>	<b>0.86</b>	<b>0.86</b>	<b>0.88</b>	<b>0.64</b>	<b>0.76</b>	<b>0.78</b>	<b>0.81</b>	<b>0.85</b>
<b>OECD-EU 22</b>	<b>0.83</b>	<b>0.85</b>	<b>0.88</b>	<b>0.58</b>	<b>0.75</b>	<b>0.77</b>	<b>0.78</b>	<b>0.83</b>

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 3.9 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 3.6 and AETR is the average rate plus employee and employer social security contributions less cash benefits reported in Table 3.1.

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/10.1787/888933697975>

Table 3.10a. **Annual gross wage and net income, single person, 2017**  
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	36 916	29 861	55 099	41 665	92 015	64 286	36 916	38 826
Austria	38 579	28 223	57 581	38 912	96 160	59 910	38 579	35 832
Belgium	39 225	26 209	58 545	34 823	97 770	50 628	39 225	33 138
Canada	27 459	22 657	40 983	31 623	68 442	50 525	27 459	35 267
Chile	15 153	14 092	22 616	21 033	37 769	34 633	15 153	14 215
Czech Republic	18 449	14 637	27 536	20 898	45 985	33 609	18 449	19 169
Denmark	37 661	25 109	56 211	36 072	93 872	54 609	37 661	35 826
Estonia	17 953	14 914	26 796	21 875	44 749	36 008	17 953	18 587
Finland	32 838	25 356	49 013	34 218	81 851	50 965	32 838	29 548
France	32 387	24 165	48 339	34 228	80 727	52 786	32 387	31 847
Germany	42 579	27 705	63 551	38 207	106 130	59 512	42 579	34 827
Greece	23 561	18 636	35 165	26 034	58 726	39 344	23 561	19 882
Hungary	17 428	11 590	26 012	17 298	43 440	28 888	17 428	16 788
Iceland	42 653	31 863	63 661	45 421	106 313	70 117	42 653	35 545
Ireland	30 212	26 424	45 093	36 354	75 305	51 763	30 212	39 198
Israel <sup>1</sup>	26 274	23 341	39 215	32 267	65 489	47 850	26 274	26 995
Italy	29 014	22 632	43 304	29 803	72 318	43 918	29 014	28 506
Japan	35 474	28 168	52 946	41 127	88 420	65 410	35 474	30 611
Korea	35 179	31 320	52 505	44 878	87 684	71 678	35 179	32 112
Latvia	14 576	10 472	21 755	15 357	36 331	25 368	14 576	13 216
Luxembourg	44 030	35 044	65 716	46 625	109 746	68 890	44 030	46 818
Mexico	8 529	8 125	12 730	11 303	21 259	17 907	8 529	8 125
Netherlands	42 197	32 663	62 981	43 836	105 178	65 440	42 197	43 734
New Zealand	26 684	23 030	39 826	32 604	66 510	50 709	26 684	30 297
Norway	37 788	28 658	56 401	40 829	94 189	62 033	37 788	33 282
Poland	18 637	14 113	27 816	20 844	46 453	34 511	18 637	26 161
Portugal	20 695	16 233	30 888	22 400	51 584	34 005	20 695	19 974
Slovak Republic	15 734	12 522	23 484	17 958	39 218	28 995	15 734	14 739
Slovenia	21 050	14 652	31 417	20 814	52 467	32 681	21 050	21 340
Spain	27 102	22 605	40 451	31 920	67 554	49 434	27 102	26 672
Sweden	31 931	24 798	47 658	35 751	79 588	50 614	31 931	27 757
Switzerland	47 459	40 810	70 835	58 870	118 295	92 541	47 459	48 435
Turkey	19 606	14 817	29 263	21 093	48 869	33 110	19 606	15 165
United Kingdom	36 394	29 410	54 319	41 599	90 713	63 673	36 394	36 265
United States	35 502	27 311	52 988	39 209	88 490	60 759	35 502	33 667
<i>Unweighted average</i>								
<b>OECD-Average</b>	<b>29 340</b>	<b>22 919</b>	<b>43 791</b>	<b>32 221</b>	<b>73 132</b>	<b>49 632</b>	<b>29 340</b>	<b>28 639</b>
<b>OECD-EU 22</b>	<b>28 738</b>	<b>21 732</b>	<b>42 892</b>	<b>30 265</b>	<b>71 630</b>	<b>46 161</b>	<b>28 738</b>	<b>28 174</b>

Note: ch = children

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

StatLink  <http://dx.doi.org/10.1787/888933697994>

**Table 3.10b. Annual gross wage and net income, married couple, 2017**  
In US dollars using PPP, by family-type and wage level

	Married 2 ch 100-0 (% AW)		Married 2 ch 100-33 (% AW) <sup>2</sup>		Married 2 ch 100-67 (% AW) <sup>2</sup>		Married no ch 100-33 (% AW) <sup>2</sup>	
	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	55 099	46 233	73 281	58 603	92 015	71 526	73 281	58 603
Austria	57 581	46 598	76 582	62 417	96 160	74 099	76 582	55 569
Belgium	58 545	46 418	77 865	59 387	97 770	67 222	77 865	53 136
Canada	40 983	40 492	54 508	48 557	68 442	57 797	54 508	43 903
Chile	22 616	21 033	30 079	28 610	37 769	35 248	30 079	27 974
Czech Republic	27 536	27 356	36 623	33 517	45 985	40 067	36 623	28 985
Denmark	56 211	42 012	74 760	53 202	93 872	64 692	74 760	49 690
Estonia	26 796	25 497	35 639	32 458	44 749	39 630	35 639	29 618
Finland	49 013	36 919	65 187	51 480	81 851	62 387	65 187	48 779
France	48 339	39 555	64 291	51 965	80 727	62 160	64 291	47 627
Germany	63 551	49 741	84 523	61 433	106 130	72 618	84 523	55 075
Greece	38 682	29 519	51 447	39 702	64 598	49 293	51 447	38 995
Hungary	26 012	22 235	34 596	27 943	43 440	33 825	34 596	23 006
Iceland	63 661	51 834	84 669	63 979	106 313	77 285	84 669	63 316
Ireland	45 093	44 567	59 974	57 153	75 305	67 580	59 974	52 986
Israel <sup>1</sup>	39 215	33 341	52 156	45 829	65 489	58 031	52 156	44 755
Italy	43 304	34 962	57 595	46 740	72 318	55 714	57 595	43 450
Japan	52 946	44 301	70 418	57 830	88 420	71 738	70 418	55 387
Korea	52 505	46 099	69 832	61 680	87 684	77 231	69 832	60 741
Latvia	21 755	18 102	28 934	23 517	36 331	28 573	28 934	20 773
Luxembourg	65 716	62 447	87 403	79 259	109 746	92 734	87 403	70 715
Mexico	12 730	11 303	16 973	15 788	21 217	19 391	16 973	15 788
Netherlands	62 981	47 479	83 765	67 232	105 178	82 305	83 765	62 677
New Zealand	39 826	37 266	52 969	45 816	66 510	55 282	52 969	44 110
Norway	56 401	43 691	75 013	58 908	94 189	71 760	75 013	56 635
Poland	27 816	29 138	36 996	32 637	46 453	39 573	36 996	28 022
Portugal	30 888	27 220	41 082	35 466	51 584	40 692	41 082	32 279
Slovak Republic	23 484	21 660	31 234	27 196	39 218	32 697	31 234	24 980
Slovenia	31 417	27 541	41 785	33 374	52 467	39 517	41 785	28 891
Spain	40 451	34 830	53 800	45 160	67 554	56 002	53 800	44 421
Sweden	47 658	38 710	63 385	51 929	79 588	63 508	63 385	48 970
Switzerland	70 835	68 376	94 211	87 895	118 295	106 424	94 211	80 460
Turkey	29 263	21 674	38 920	29 507	48 869	36 259	38 920	29 159
United Kingdom	54 319	44 477	72 244	61 001	90 713	73 560	72 244	58 451
United States	52 988	45 468	70 474	57 830	88 490	70 568	70 474	54 246
<i>Unweighted average</i>								
<b>OECD-Average</b>	<b>43 892</b>	<b>37 374</b>	<b>58 377</b>	<b>48 429</b>	<b>73 298</b>	<b>58 485</b>	<b>58 377</b>	<b>45 205</b>
<b>OECD-EU 22</b>	<b>43 052</b>	<b>36 226</b>	<b>57 259</b>	<b>47 008</b>	<b>71 897</b>	<b>56 293</b>	<b>57 259</b>	<b>43 050</b>

Note: ch = children

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

StatLink  <http://dx.doi.org/10.1787/888933698013>




**Table 3.11a. Annual labour costs and net income, single person, 2017**  
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	39 119	29 861	58 387	41 665	97 506	64 286	39 119	38 826
Austria	49 578	28 223	73 996	38 912	121 681	59 910	49 578	35 832
Belgium	49 682	26 209	75 220	34 823	125 302	50 628	49 682	33 138
Canada	30 609	22 657	45 746	31 623	74 650	50 525	30 609	35 267
Chile	15 153	14 092	22 616	21 033	37 769	34 633	15 153	14 215
Czech Republic	24 722	14 637	36 898	20 898	61 620	33 609	24 722	19 169
Denmark	38 102	25 109	56 651	36 072	94 313	54 609	38 102	35 826
Estonia	24 021	14 914	35 853	21 875	59 874	36 008	24 021	18 587
Finland	40 165	25 356	59 947	34 218	100 112	50 965	40 165	29 548
France	42 232	24 165	65 316	34 228	115 882	52 786	42 232	31 847
Germany	50 850	27 705	75 896	38 207	122 508	59 512	50 850	34 827
Greece	29 465	18 636	43 977	26 034	73 442	39 344	29 465	19 882
Hungary	21 524	11 590	32 125	17 298	53 649	28 888	21 524	16 788
Iceland	45 574	31 863	68 021	45 421	113 596	70 117	45 574	35 545
Ireland	33 460	26 424	49 941	36 354	83 401	51 763	33 460	39 198
Israel <sup>1</sup>	27 497	23 341	41 409	32 267	69 654	47 850	27 497	26 995
Italy	38 176	22 632	56 980	29 803	95 156	43 918	38 176	28 506
Japan	40 863	28 168	60 989	41 127	100 696	65 410	40 863	30 611
Korea	38 823	31 320	57 945	44 878	95 582	71 678	38 823	32 112
Latvia	18 023	10 472	26 896	15 357	44 910	25 368	18 023	13 216
Luxembourg	49 384	35 044	73 707	46 625	123 091	68 890	49 384	46 818
Mexico	9 691	8 125	14 209	11 303	23 388	17 907	9 691	8 125
Netherlands	47 001	32 663	70 094	43 836	113 031	65 440	47 001	43 734
New Zealand	26 684	23 030	39 826	32 604	66 510	50 709	26 684	30 297
Norway	42 701	28 658	63 733	40 829	106 434	62 033	42 701	33 282
Poland	21 697	14 113	32 384	20 844	54 081	34 511	21 697	26 161
Portugal	25 610	16 233	38 224	22 400	63 835	34 005	25 610	19 974
Slovak Republic	20 604	12 522	30 752	17 958	51 356	28 995	20 604	14 739
Slovenia	24 438	14 652	36 475	20 814	60 914	32 681	24 438	21 340
Spain	35 206	22 605	52 546	31 920	87 752	49 434	35 206	26 672
Sweden	41 963	24 798	62 631	35 751	104 595	50 614	41 963	27 757
Switzerland	50 414	40 810	75 245	58 870	125 658	92 541	50 414	48 435
Turkey	22 166	14 817	34 384	21 093	57 421	33 110	22 166	15 165
United Kingdom	39 814	29 410	60 213	41 599	101 629	63 673	39 814	36 265
United States	38 583	27 311	57 407	39 209	95 625	60 759	38 583	33 667
<i>Unweighted average</i>								
<b>OECD-Average</b>	<b>34 103</b>	<b>22 919</b>	<b>51 047</b>	<b>32 221</b>	<b>85 046</b>	<b>49 632</b>	<b>34 103</b>	<b>28 639</b>
<b>OECD-EU 22</b>	<b>34 805</b>	<b>21 732</b>	<b>52 124</b>	<b>30 265</b>	<b>86 915</b>	<b>46 161</b>	<b>34 805</b>	<b>28 174</b>

Note: ch = children

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

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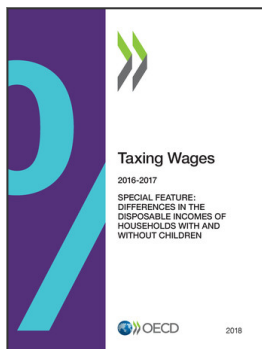
**Table 3.11b. Annual labour costs and net income, married couple, 2017**  
In US dollars using PPP, by family-type and wage level

	Married 2 ch 100-0 (% AW)		Married 2 ch 100-33 (% AW) <sup>2</sup>		Married 2 ch 100-67 (% AW) <sup>2</sup>		Married no ch 100-33 (% AW) <sup>2</sup>	
	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	58 387	46 233	77 654	58 603	97 506	71 526	77 654	58 603
Austria	73 996	46 598	98 415	62 417	123 574	74 099	98 415	55 569
Belgium	75 220	46 418	96 419	59 387	124 902	67 222	96 419	53 136
Canada	45 746	40 492	60 752	48 557	76 355	57 797	60 752	43 903
Chile	22 616	21 033	30 079	28 610	37 769	35 248	30 079	27 974
Czech Republic	36 898	27 356	49 074	33 517	61 620	40 067	49 074	28 985
Denmark	56 651	42 012	75 642	53 202	94 753	64 692	75 642	49 690
Estonia	35 853	25 497	47 847	32 458	59 874	39 630	47 847	29 618
Finland	59 947	36 919	79 730	51 480	100 112	62 387	79 730	48 779
France	65 316	39 555	82 326	51 965	107 548	62 160	82 326	47 627
Germany	75 896	49 741	100 941	61 433	126 746	72 618	100 941	55 075
Greece	48 375	29 519	64 339	39 702	80 787	49 293	64 339	38 995
Hungary	32 125	22 235	42 726	27 943	53 649	33 825	42 726	23 006
Iceland	68 021	51 834	90 468	63 979	113 596	77 285	90 468	63 316
Ireland	49 941	44 567	66 086	57 153	83 401	67 580	66 086	52 986
Israel <sup>1</sup>	41 409	33 341	54 796	45 829	68 906	58 031	54 796	44 755
Italy	56 980	34 962	75 783	46 740	95 156	55 714	75 783	43 450
Japan	60 989	44 301	81 115	57 830	101 851	71 738	81 115	55 387
Korea	57 945	46 099	77 067	61 680	96 768	77 231	77 067	60 741
Latvia	26 896	18 102	35 777	23 517	44 919	28 573	35 777	20 773
Luxembourg	73 707	62 447	98 031	79 259	123 091	92 734	98 031	70 715
Mexico	14 209	11 303	19 334	15 788	23 855	19 391	19 334	15 788
Netherlands	70 094	47 479	93 282	67 232	117 095	82 305	93 282	62 677
New Zealand	39 826	37 266	52 969	45 816	66 510	55 282	52 969	44 110
Norway	63 733	43 691	84 765	58 908	106 434	71 760	84 765	56 635
Poland	32 384	29 138	43 070	32 637	54 081	39 573	43 070	28 022
Portugal	38 224	27 220	50 839	35 466	63 835	40 692	50 839	32 279
Slovak Republic	30 752	21 660	40 126	27 196	51 356	32 697	40 126	24 980
Slovenia	36 475	27 541	50 830	33 374	60 914	39 517	50 830	28 891
Spain	52 546	34 830	69 887	45 160	87 752	56 002	69 887	44 421
Sweden	62 631	38 710	83 300	51 929	104 595	63 508	83 300	48 970
Switzerland	75 245	68 376	100 075	87 895	125 658	106 424	100 075	80 460
Turkey	34 384	21 674	44 860	29 507	56 550	36 259	44 860	29 159
United Kingdom	60 213	44 477	79 011	61 001	100 028	73 560	79 011	58 451
United States	57 407	45 468	76 596	57 830	95 990	70 568	76 596	54 246
<i>Unweighted average</i>								
<b>OECD-Average</b>	<b>51 173</b>	<b>37 374</b>	<b>67 829</b>	<b>48 429</b>	<b>85 358</b>	<b>58 485</b>	<b>67 829</b>	<b>45 205</b>
<b>OECD-EU 22</b>	<b>52 324</b>	<b>36 226</b>	<b>69 249</b>	<b>47 008</b>	<b>87 263</b>	<b>56 293</b>	<b>69 249</b>	<b>43 050</b>

Note: ch = children

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

StatLink  <http://dx.doi.org/10.1787/888933698051>



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