

3

2021 tax burdens

The 2021 tax burden results based on the eight model household types are presented in Tables 3.1 to 3.13 and Figures 3.1 to 3.7. The model household 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 one-earner couple at the AW level with two children; two-earner couples at 167% and 200% of the AW with two children; and a two-earner couple, without children, at 167% 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.

Average tax burdens

Table 3.1¹ and Figure 3.1 show the average tax wedge for 2021, calculated as the combined burden of income tax, employee and employer social security contributions (SSCs) taking into account the amount of cash benefits to which each specific household type was entitled. Total taxes due minus transfers received are expressed as a percentage of labour costs, defined as gross wage *plus* employers' SSCs (including payroll taxes). In the case of a single person on the average wage (AW), the tax wedge ranged from zero (Colombia) and 7.0% (Chile) to 48.1% (Germany) and 52.6% (Belgium). For a one-earner married couple with two children, at the average wage level, the tax wedge was lowest in Chile (-18.5%) and Colombia (-5.0%) and highest in Finland (38.6%) and France (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 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 AW, was negative in Chile (-24.4%), New Zealand (-16.3%), Colombia (-7.4%), Australia (-1.0%) and the United States (-0.1%). Negative tax wedges are due to the cash benefits received by families, plus any applicable non-wastable tax credits, exceeding 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 SSCs in 2021, 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). For single workers at the average wage level without children, the highest average tax plus contributions burdens were seen in Germany (37.7%) and Belgium (39.8%). The lowest average rates were in Colombia (0.0%), Chile (7.0%), Mexico (10.2%), Costa Rica (10.5%), Korea (15.3%), Estonia (17.1%), Switzerland (17.9%), New Zealand (19.4%), the Czech Republic (19.6%) and Israel (19.7%).

Table 3.3 shows the combined burden of income tax and employee SSCs, reduced by the entitlement to cash benefits, for each household type in 2021. Figure 3.3 illustrates this burden for single individuals without children and one-earner married couples with two children, with both household types on average earnings. Comparing Table 3.2 and Table 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.

Comparing Table 3.2 and Table 3.3 for single parents with two children earning 67% of the average wage shows that 33 countries provided cash benefits in 2021. In Poland, New Zealand and Chile, these represented respectively 31.7%, 31.6% and 31.4% of income and they exceeded 25% of income in Denmark (25.7%). Thirty-three countries provided cash benefits for a one-earner married couple, with two children, earning the average wage level, although these were less generous relative to income, ranging up to 19.7% in Poland and 25.5% in Chile. 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 in 2021. For single persons without children at the average wage (column 2), the income tax burden ranged from 0.0% (Chile, Colombia and Costa Rica) to 35.5% (Denmark). In most OECD member countries, at the average wage level, the income tax burden for one-earner married couples with two children is lower than that for single persons (compare columns 2 and 5). These differences are illustrated in Figure 3.4. In twelve 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, Luxembourg, Poland, Portugal, the Slovak Republic, Slovenia, Switzerland and the United States). In contrast, there was no difference in eleven countries: Australia, Chile, Colombia, Costa Rica, Finland, Israel, Lithuania, Mexico, New Zealand, Norway and Sweden. In Chile, Colombia and Costa Rica, neither the single worker on the average wage nor the one-earner married couple at the average wage paid personal income taxes.

There were only three OECD countries where a married average worker with two children had a negative personal income tax burden. This was due to the presence of non-wastable tax credits, whereby credits were paid in excess of the taxes otherwise due. This resulted in tax burdens of -0.5% in the Slovak Republic, -0.7% in Germany and -8.6% in the Czech Republic. Similarly, single parents with two children earning 67% of the average wage showed a negative tax burden in seven countries: Austria, the Czech Republic, Germany, Poland, the Slovak Republic, Spain and the United States. In four other countries – Chile, Colombia, Costa Rica and Israel – this household type paid no income tax.

Comparison of columns 5 and 6 in Table 3.4 demonstrates that if the second spouse had a job that paid 67% of the average wage, the income tax burden of the household (now expressed as 167% of the average wage) was slightly higher in 22 countries, the largest differences being in the Czech Republic (9.1 percentage points) and Germany (9.8 percentage points). At the same time, the income tax burden was lower in thirteen countries, the largest differences being in the Netherlands (-4.9 percentage points) and Israel (-4.0 percentage points). There was no impact on the tax burden in Chile, Colombia and Costa Rica.

An important consideration in the design of an income tax is the degree 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 progressivity of 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 faced a lower tax burden in all countries except in Colombia and Hungary in 2021. In Colombia, neither the average single worker nor their counterpart at 167% of the average wage paid income tax. In Hungary, a flat tax rate was applied on labour income and all households without children paid the same percentage of income tax. Comparing single individuals at 67% of the average wage level with their counterparts at the average wage level (columns 1 and 2), the lower-paid worker also faced a lower tax burden across all OECD countries, except Colombia and Hungary for the reasons previously mentioned. Finally, the burden faced by single individuals at 67% of the average wage level represented less than 25% of the burden faced by their counterparts at 167% in five OECD countries: Chile (0.0%), Costa Rica (0.0%), Greece (16.7%), the Netherlands (18.7%) and Korea (23.6%).

The addition of SSCs 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 higher-income workers). When comparing Table 3.2 with Table 3.4, the OECD personal average tax burden including SSCs for single individuals at 67% of the average wage level was only 31.7% lower than their counterparts at 167% compared to the OECD average tax savings of 48.0% for personal income taxes alone in 2020. The OECD average tax savings observed for one-earner married couples with two children at the average wage level relative to the average single worker fell from 33.6% for the personal income tax to 20.5% for the personal average tax burden including SSCs. These lower figures reflect that there is little variation in SSC rates across household types, as shown in Table 3.5.

Table 3.5 shows employee SSCs as a percentage of gross wage earnings in 2021. For a single worker without children at the average wage (column 2), the contribution rate varied between zero (Australia, Colombia, Denmark and New Zealand) and 22.1% (Slovenia). Australia, Denmark and New Zealand did not levy any employee SSCs paid to general government. In Colombia, most of the SSCs are paid to funds outside the general government and are considered to be non-tax compulsory payments. Therefore, they are not counted as SSCs in the *Taxing Wages* calculations. There were three other countries with very low rates: Iceland (0.1%), Mexico (1.4%) and Estonia (1.6%).

SSCs 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 AW. The flat rates result in a constant average burden of SSCs for most countries between 67% and 167% of average wage earnings. A constant proportional burden for employee SSCs for the eight model household types was observed in Slovenia (22.1%), Lithuania (19.5%), Hungary

(18.5%), Poland (17.8%), Turkey (15.0%), Greece (14.1%), the Slovak Republic (13.4%), the Czech Republic and Portugal (both 11.0%), Latvia and Costa Rica (both 10.5%), Norway (8.2%), the United States (7.7%), Chile (7.0%), Spain and Switzerland (both 6.4%), Ireland (4.0%) and Estonia (1.6%).

In addition, at the average wage level, Germany and the Netherlands imposed different levels of SSCs 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 was deducted through the combined effect of increasing personal income tax, employee and employer SSCs (including payroll taxes) and decreasing cash transfers in 2021. 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, the marginal tax wedge absorbed 25% to 55% of an increase in labour costs for single individuals on average wage without children in 2021. However, in seven OECD countries, these individuals faced marginal wedges above 55%: Finland (56.1%), Luxembourg (57.2%), Germany (58.0%), France (58.2%), Austria (59.5%), Italy (64.0%) and Belgium (65.1%). By contrast, Chile (7.0%) had the lowest marginal tax wedge in 2021. For Colombia, no income tax was paid at the average wage level in 2021 while SSCs are considered as non-tax compulsory payments and are thus not included in the *Taxing Wages* calculations.²

In twenty-six OECD member countries, the **marginal tax wedge** for one-earner married couples at average earnings with two children was either the same as that for single persons at average wage with no children or within 5 percentage points thereof. The marginal tax wedge was more than 5 percentage points lower for one-earner married couples in seven countries: France (16.3 percentage points), Luxembourg (14.2 percentage points), the Czech Republic (11.2 percentage points), the United States (9.3 percentage points), Switzerland (7.9 percentage points), Slovenia (6.7 percentage points) and Germany (6.2 percentage points). In contrast, the marginal rate for one-earner married couples with two children was more than 5 percentage points higher than it was for single workers with no children in Canada (5.5 percentage points), the Netherlands (5.6 percentage points), Iceland (9.0 percentage points) and New Zealand (25.0 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 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 II of the Report.

Table 3.7 and Figure 3.7 show the incremental change to personal income tax and employee SSCs less cash benefits when gross wage earnings increased at the margin in 2021. As in the case of the tax wedge, in most cases personal income tax and employee SSCs 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 was higher than 55% only in Belgium (55.6%) and lower than 25% in Chile (7.0%), Costa Rica (10.5%), Mexico (17.6%) and Korea (23.3%). As previously mentioned, no income tax was paid in Colombia at the average wage while SSCs are considered as non-tax compulsory payments and not included in the *Taxing Wages* calculations.

In twenty-six OECD member countries, the **net personal marginal tax rate** for one-earner married couples with two children at the average wage level was either the same or within 5 percentage points as that for single persons with no children. The marginal rate was more than 5 percentage points lower for the one-earner married couples in eight countries: France (22.2 percentage points), Luxembourg (16.2 percentage points), the Czech Republic (15.0 percentage points), the United States (10.0 percentage points), Switzerland (8.4 percentage points), Slovenia (7.8 percentage points), Germany (7.6 percentage points) and Portugal (5.5 percentage points). In contrast, the marginal rate for one-earner married couples

with two children was more than 5 percentage points higher than it was for single persons with no children in Canada (5.7 percentage points), the Netherlands (6.3 percentage points), Iceland (9.6 percentage points) and New Zealand (25.0 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 increased by 1 currency unit in 2021, i.e. the elasticity of after-tax income.³ 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), the most progressive systems of income tax plus employee SSCs in 2021 were found in New Zealand (0.48), Belgium and Italy (both 0.56) and Ireland (0.57). In contrast, France (0.95) and Mexico (0.92) either implemented or were close to a proportional system of income tax plus employee SSCs for this household type. For Colombia (0.95) and Costa Rica (1.0), no income tax was paid at that level of earnings. In Colombia, SSCs are considered as non-tax compulsory payments and not included in the *Taxing Wages* calculations. However, the household's cash benefit payment remained fixed while the gross wage increased. As a result, the percentage increase in net income was slightly less than the percentage increase in gross wage.

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 SSCs and payroll taxes) when the latter rose by 1 currency unit in 2021.⁴ In this case, taxes and SSCs paid by employers are also part of the analysis. In twenty OECD countries, the value of this elasticity lay between 0.50 and 0.97 for the eight selected household types. This elasticity was below 0.50 for single parents earning 67% of the average wage level in New Zealand (0.49), the United States (0.48), Luxembourg and Belgium (both 0.45), Australia (0.41), France (0.32), Ireland (0.27), Canada (0.24) and Poland (0.03) and for one-earner married couples at the average wage level with two children in New Zealand (0.48). In contrast, the elasticity was between 0.98 and 1.0 for most household types in Costa Rica and some household types in Canada, Chile, Colombia, Hungary, Mexico and Poland, and one household type in Estonia for the single worker earning 167% of the AW (1.0). Using this elasticity measure, the income tax system was regressive for a single individual at 167% of the AW in Germany (1.08) and Austria (1.11).

Table 3.10 and Table 3.11 set out gross wage earnings and net income for the eight household types in 2021, after all amounts have been converted into U.S. dollars with the same purchasing power. Single workers with the average wage took home over USD 45 000 in eleven countries: Switzerland (USD 69 359), Luxembourg (USD 53 025), the Netherlands (USD 53 070), Iceland (USD 49 642), Ireland (49 602), United Kingdom (USD 49 396), Australia (USD 47 884), the United States (USD 48 737), Norway (USD 47 596), Korea (USD 46 891) and Denmark (USD 45 685). (Table 3.10 column 4). The lowest levels (less than USD 20 000) were in Mexico (USD 12 554) and Colombia (USD 13 877). In the case of a one-earner married couple with two children at the average wage level, families took home over USD 50 000 in Australia, Austria, Belgium, Canada, Denmark, Germany, Iceland, Ireland, Luxembourg, Netherlands, Norway, Switzerland, the United Kingdom and the United States; with the lowest level again being in Colombia and Mexico (Table 3.11). With the exception of Costa Rica and Mexico, the one-earner married couple in OECD countries took home more than the single individual (with both household types at the average wage level) due to the favourable tax treatment of this household and/or the cash transfers to which they were entitled.

Table 3.12 and Table 3.13 show the corresponding figures to Table 3.10 and Table 3.11 for labour costs and net income in 2021. Thus, the 'net' columns in Table 3.10 and Table 3.11 are identical to those in Table 3.12 and Table 3.13, respectively. Usually, labour costs are significantly higher than gross wages, because any employer SSCs (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 (see Table 3.12) were highest (more than USD 80 000) in the Netherlands (USD 82 060), Germany (USD 85

370), Austria (USD 85 480), Belgium (USD 88 663), Luxembourg (USD 88 678) and Switzerland (USD 89 841), and lowest (less than USD 30 000) in Colombia (USD 13 877), Mexico (USD 15 619) and Chile (USD 25 127). Annual labour costs are equal to annual gross wage in Chile, Colombia, Denmark and New Zealand. In those countries, neither compulsory employer SSCs nor payroll taxes paid to general government are levied on wages. However, employers in Chile, Colombia and Denmark are subject to non-tax compulsory payments.

Table 3.1. Income tax plus employee and employer contributions less cash benefits, 2021

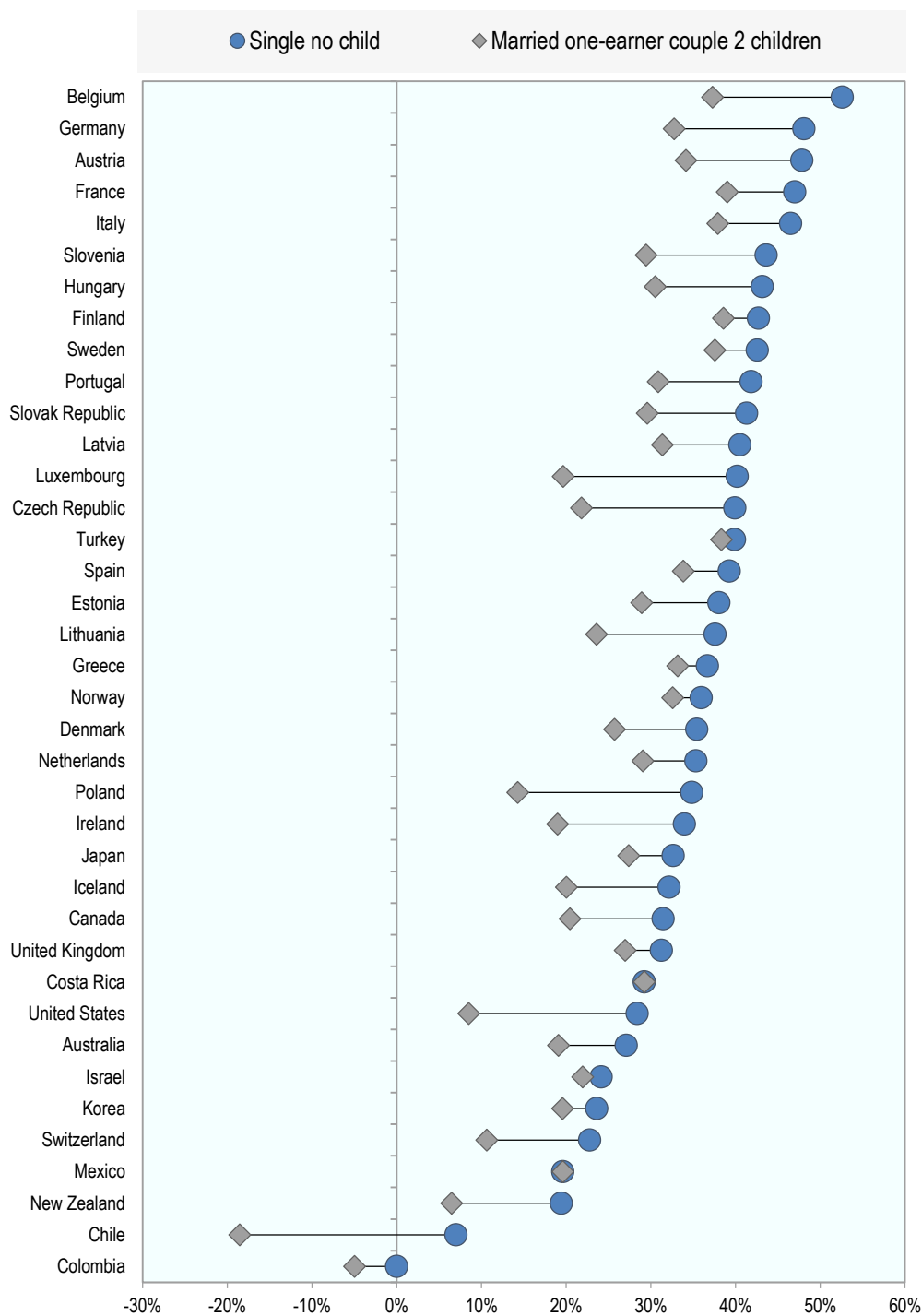
As % of labour costs, by household type and wage level

	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 100-67 (% AW) ¹	Married 2 ch 100-100 (% AW) ¹	Married no ch 100-67 (% AW) ¹
Australia	21.6	27.1	33.0	-1.0	19.1	24.9	27.1	24.9
Austria	43.3	47.8	51.1	22.8	34.1	38.4	41.5	46.0
Belgium	46.2	52.6	58.9	29.4	37.3	45.2	48.4	50.0
Canada	28.9	31.5	34.5	2.8	20.4	27.8	30.1	30.4
Chile	-6.5	7.0	8.3	-24.4	-18.5	-8.6	-5.8	-1.8
Colombia	0.0	0.0	0.0	-7.4	-5.0	-6.0	-5.0	0.0
Costa Rica	29.2	29.2	31.0	29.2	29.2	29.2	29.2	29.2
Czech Republic	37.6	39.9	41.8	16.2	21.8	30.7	33.0	39.3
Denmark	32.7	35.4	41.1	5.3	25.7	30.9	32.5	34.3
Estonia	33.9	38.1	41.2	20.0	28.9	32.0	34.4	36.4
Finland	36.2	42.7	49.1	26.1	38.6	37.6	40.6	40.1
France	41.1	47.0	54.0	20.6	39.0	40.9	44.1	44.3
Germany	44.2	48.1	50.7	28.0	32.7	40.9	43.5	46.3
Greece	31.9	36.7	41.8	24.6	33.2	33.6	37.1	35.8
Hungary	43.2	43.2	43.2	23.4	30.5	35.6	36.8	43.2
Iceland	28.2	32.2	37.4	16.5	20.0	29.9	32.2	30.6
Ireland	25.0	34.0	42.4	6.2	19.0	26.5	31.0	30.1
Israel	17.6	24.2	34.1	6.0	21.9	18.1	21.3	21.1
Italy	41.2	46.5	54.7	26.4	37.9	40.9	44.0	44.4
Japan	31.2	32.6	35.6	17.1	27.4	29.6	30.6	32.1
Korea	20.4	23.6	26.6	15.4	19.6	20.2	21.8	22.3
Latvia	37.9	40.5	42.6	24.3	31.4	34.0	36.0	39.5
Lithuania	34.4	37.6	40.2	13.5	23.6	31.0	33.2	36.3
Luxembourg	32.3	40.2	46.6	12.9	19.7	29.4	34.0	35.4
Mexico	16.8	19.6	22.7	16.8	19.6	18.5	19.6	18.5
Netherlands	27.6	35.3	40.7	4.6	29.1	27.4	31.3	32.2
New Zealand	14.2	19.4	24.8	-16.3	6.5	17.3	19.4	17.3
Norway	32.9	36.0	41.7	23.1	32.6	32.7	34.3	34.7
Poland	34.2	34.9	35.9	1.5	14.3	22.7	24.9	34.6
Portugal	37.6	41.8	47.3	24.7	30.9	37.2	39.5	40.0
Slovak Republic	39.0	41.3	43.3	27.9	29.6	35.9	37.6	40.4
Slovenia	40.4	43.6	46.4	17.0	29.5	36.4	39.5	42.3
Spain	35.7	39.3	43.7	24.4	33.8	36.2	37.9	37.8
Sweden	39.8	42.6	50.5	32.4	37.6	38.5	40.1	41.5
Switzerland	19.9	22.8	27.4	5.6	10.6	16.8	19.3	22.5
Turkey	36.3	39.9	43.1	34.9	38.3	37.9	39.4	38.5
United Kingdom	26.7	31.3	37.7	21.0	27.0	27.2	29.4	29.4
United States	24.7	28.4	34.7	-0.1	8.5	17.9	21.6	26.1
<i>Unweighted average</i>								
OECD-Average	30.5	34.6	38.9	15.0	24.6	28.8	31.2	32.8
OECD-EU 22	37.1	41.3	45.8	19.6	29.9	34.6	37.3	39.6

Note: ch = children
1. Two-earner couple.

Figure 3.1. Income tax plus employee and employer contributions less cash benefits, 2021

As a % of labour costs, by household type



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

Sources: OECD calculations based on country submissions and OECD Economic Outlook, Volume 2021 issue 2.

Table 3.2. Income tax plus employee contributions, 2021

As % of gross wage earnings, by household 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 100-67 (% AW) ¹	Married 2 ch 100-100 (% AW) ¹	Married no ch 100-67 (% AW) ¹
Australia	17.4	23.2	29.4	17.4	23.2	20.9	23.2	20.9
Austria	27.3	33.2	38.2	16.5	25.9	27.3	30.2	30.8
Belgium	32.0	39.8	47.7	26.3	28.1	35.1	38.3	36.6
Canada	21.3	25.1	30.2	14.4	21.6	23.6	25.1	23.6
Chile	7.0	7.0	8.3	7.0	7.0	7.0	7.0	7.0
Colombia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Costa Rica	10.5	10.5	12.8	10.5	10.5	10.5	10.5	10.5
Czech Republic	16.5	19.6	22.2	-1.6	2.4	11.5	13.9	18.8
Denmark	32.8	35.5	41.1	31.0	31.8	34.5	35.5	34.5
Estonia	11.5	17.1	21.3	8.5	12.7	13.7	16.1	14.9
Finland	23.0	30.8	38.5	23.0	30.8	27.7	30.8	27.7
France	23.6	27.8	33.6	20.8	20.8	23.3	25.8	25.6
Germany	33.1	37.7	42.6	13.7	19.3	29.1	32.2	35.6
Greece	16.6	22.4	28.7	15.6	23.0	20.6	23.0	21.3
Hungary	33.5	33.5	33.5	20.2	24.6	28.2	29.1	33.5
Iceland	23.9	28.0	33.6	23.9	22.0	26.3	28.0	26.3
Ireland	16.7	26.7	36.0	11.9	16.7	22.3	26.7	22.3
Israel	13.5	19.7	29.8	6.5	19.7	15.0	17.9	16.8
Italy	22.7	29.6	40.4	15.9	23.5	24.3	27.6	26.8
Japan	20.6	22.3	26.3	20.6	20.9	21.6	22.3	21.6
Korea	11.8	15.3	19.3	10.0	13.3	13.0	14.6	13.9
Latvia	23.3	26.5	29.0	11.5	18.6	20.5	22.6	25.2
Lithuania	33.2	36.5	39.1	33.2	36.5	35.2	36.5	35.2
Luxembourg	23.0	31.9	39.2	17.7	19.9	26.4	30.5	26.4
Mexico	5.3	10.2	14.9	5.3	10.2	8.3	10.2	8.3
Netherlands	18.7	27.5	35.9	11.1	26.8	20.9	24.9	24.0
New Zealand	14.2	19.4	24.8	15.3	19.4	17.3	19.4	17.3
Norway	24.2	27.6	34.2	21.6	27.6	26.3	27.6	26.3
Poland	23.4	24.2	25.4	17.0	19.9	21.8	22.5	23.9
Portugal	22.8	28.0	34.8	14.1	17.7	22.3	25.1	25.8
Slovak Republic	20.8	23.8	26.3	12.8	12.9	19.4	21.1	22.6
Slovenia	30.8	34.5	37.8	25.4	26.7	29.5	31.6	33.1
Spain	16.5	21.1	26.9	1.8	14.0	17.2	19.3	19.3
Sweden	20.9	24.5	34.9	20.9	24.5	23.1	24.5	23.1
Switzerland	14.8	17.9	22.8	9.0	11.3	15.3	17.4	17.6
Turkey	25.2	29.4	33.1	23.5	27.5	27.0	28.8	27.7
United Kingdom	19.6	23.7	30.2	19.6	23.1	22.0	23.7	22.0
United States	21.7	24.8	29.5	1.4	9.9	16.5	19.7	22.6
<i>Unweighted average</i>								
OECD-Average	20.4	24.6	29.8	15.1	19.6	21.2	23.2	22.9
OECD-EU 22	23.8	28.7	34.2	16.7	21.7	24.3	26.7	26.7

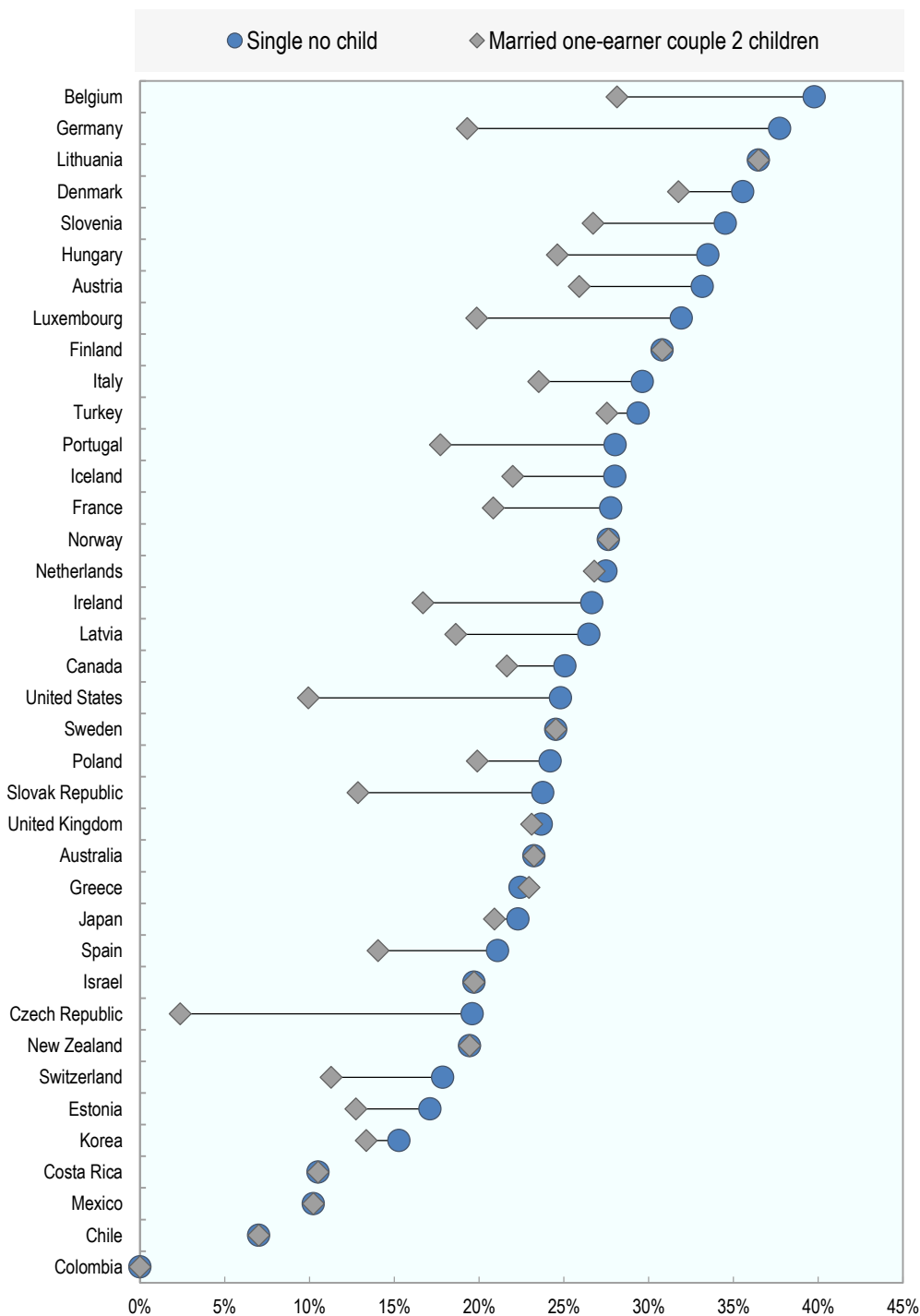
Note: ch = children

1. Two-earner couple.

StatLink  <https://stat.link/m6nkz9>

Figure 3.2. Income tax plus employee contributions, 2021

As % of gross wage earnings, by household type



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

Sources: OECD calculations based on country submissions and OECD Economic Outlook, Volume 2021 issue 2.


StatLink  <https://stat.link/tnofhw>

Table 3.3. Income tax plus employee contributions less cash benefits, 2021

As % of gross wage earnings, by household type and wage level

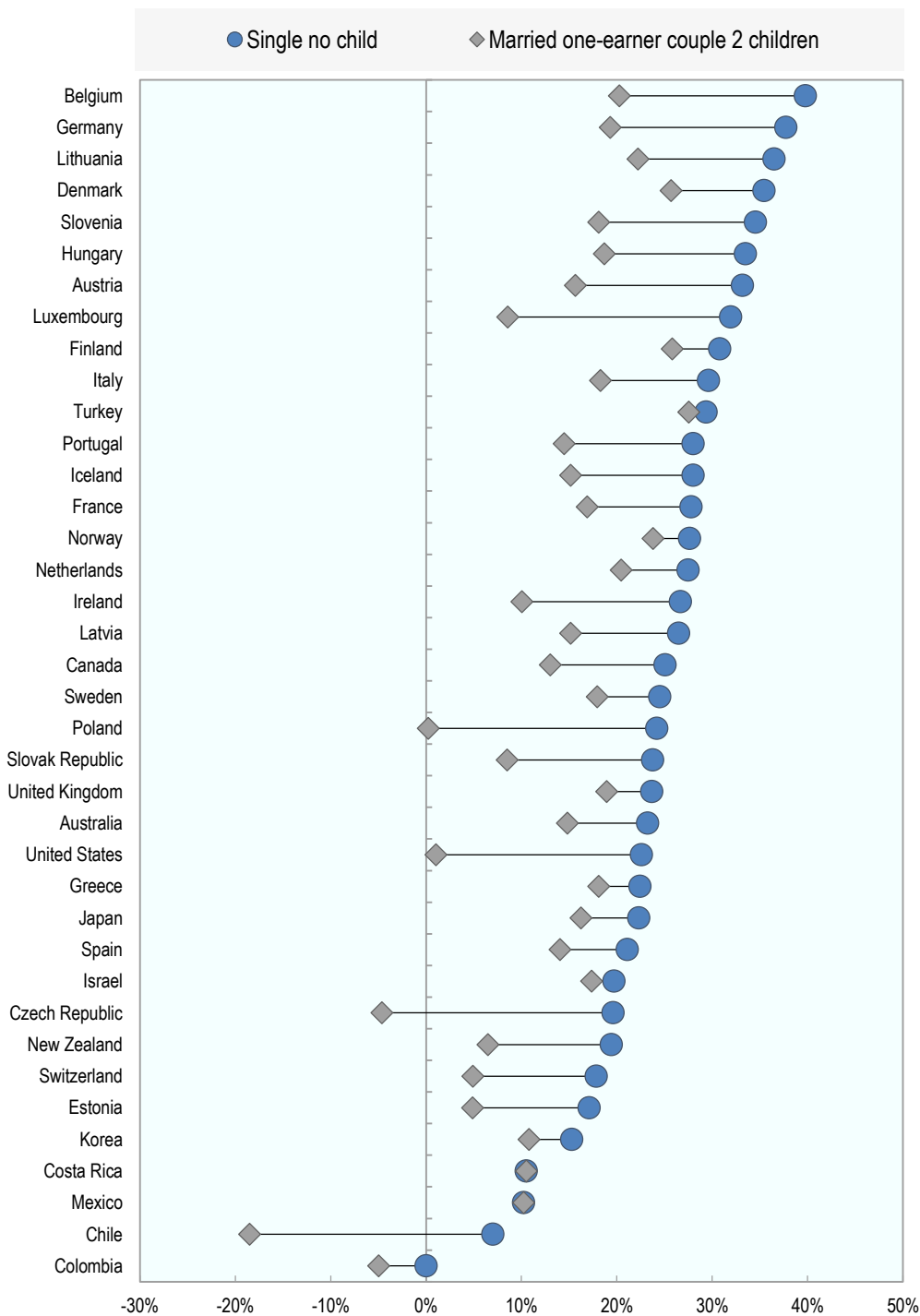
	Single no ch 67 (% AW)	Single no ch 100 (% AW)	Single no ch 167 (% AW)	Single 2 ch 67 (% AW)	Married 2 ch 100-0 (% AW)	Married 2 ch 100-67 (% AW) ¹	Married 2 ch 100-100 (% AW) ¹	Married no ch 100-67 (% AW) ¹
Australia	17.4	23.2	29.4	-6.4	14.8	20.9	23.2	20.9
Austria	27.3	33.2	38.2	1.2	15.7	21.1	25.1	30.8
Belgium	32.0	39.8	47.7	10.7	20.3	30.5	34.4	36.6
Canada	21.3	25.1	30.2	-7.5	13.0	20.7	23.6	23.6
Chile	-6.5	7.0	8.3	-24.4	-18.5	-8.6	-5.8	-1.8
Colombia	0.0	0.0	0.0	-7.4	-5.0	-6.0	-5.0	0.0
Costa Rica	10.5	10.5	12.8	10.5	10.5	10.5	10.5	10.5
Czech Republic	16.5	19.6	22.2	-12.1	-4.6	7.3	10.4	18.8
Denmark	32.7	35.4	41.1	5.3	25.7	30.9	32.5	34.3
Estonia	11.5	17.1	21.3	-7.0	4.9	9.0	12.2	14.9
Finland	23.0	30.8	38.5	10.8	25.8	24.7	28.3	27.7
France	23.6	27.8	33.6	-3.0	16.9	21.0	23.8	25.6
Germany	33.1	37.7	42.6	13.7	19.3	29.1	32.2	35.6
Greece	16.6	22.4	28.7	7.6	18.1	18.7	23.0	21.3
Hungary	33.5	33.5	33.5	10.4	18.7	24.6	26.1	33.5
Iceland	23.9	28.0	33.6	11.4	15.1	25.6	28.0	26.3
Ireland	16.7	26.7	36.0	-4.2	10.1	18.4	23.3	22.3
Israel	13.5	19.7	29.8	1.3	17.4	13.6	16.7	16.8
Italy	22.7	29.6	40.4	3.2	18.3	22.2	26.3	26.8
Japan	20.6	22.3	26.3	4.4	16.2	18.8	20.0	21.6
Korea	11.8	15.3	19.3	6.2	10.8	11.5	13.3	13.9
Latvia	23.3	26.5	29.0	6.4	15.2	18.4	20.8	25.2
Lithuania	33.2	36.5	39.1	11.9	22.2	29.8	32.0	35.2
Luxembourg	23.0	31.9	39.2	0.8	8.5	19.6	24.9	26.4
Mexico	5.3	10.2	14.9	5.3	10.2	8.3	10.2	8.3
Netherlands	18.7	27.5	35.9	-7.1	20.5	18.6	23.0	24.0
New Zealand	14.2	19.4	24.8	-16.3	6.5	17.3	19.4	17.3
Norway	24.2	27.6	34.2	13.1	23.8	24.0	25.7	26.3
Poland	23.4	24.2	25.4	-14.7	0.2	10.0	12.6	23.9
Portugal	22.8	28.0	34.8	6.8	14.5	22.3	25.1	25.8
Slovak Republic	20.8	23.8	26.3	6.3	8.5	16.8	18.9	22.6
Slovenia	30.8	34.5	37.8	3.6	18.1	26.1	29.7	33.1
Spain	16.5	21.1	26.9	1.8	14.0	17.2	19.3	19.3
Sweden	20.9	24.5	34.9	11.1	17.9	19.1	21.2	23.1
Switzerland	14.8	17.9	22.8	-0.5	4.9	11.5	14.2	17.6
Turkey	25.2	29.4	33.1	23.5	27.5	27.0	28.8	27.7
United Kingdom	19.6	23.7	30.2	13.4	18.9	19.5	21.6	22.0
United States	18.4	22.6	29.5	-8.5	1.0	11.2	15.2	20.0
<i>Unweighted average</i>								
OECD-Average	19.9	24.6	29.8	2.1	13.1	17.9	20.7	22.6
OECD-EU 22	23.7	28.7	34.2	2.9	14.9	20.7	23.9	26.7

Note: ch = children

1. Two-earner couple.

Figure 3.3. Income tax plus employee contributions less cash benefits, 2021

As % of gross wage earnings, by household type



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

Sources: OECD calculations based on country submissions and OECD Economic Outlook, Volume 2021 issue 2.

Table 3.4. Income tax, 2021

As % of gross wage earnings, by household type and wage level

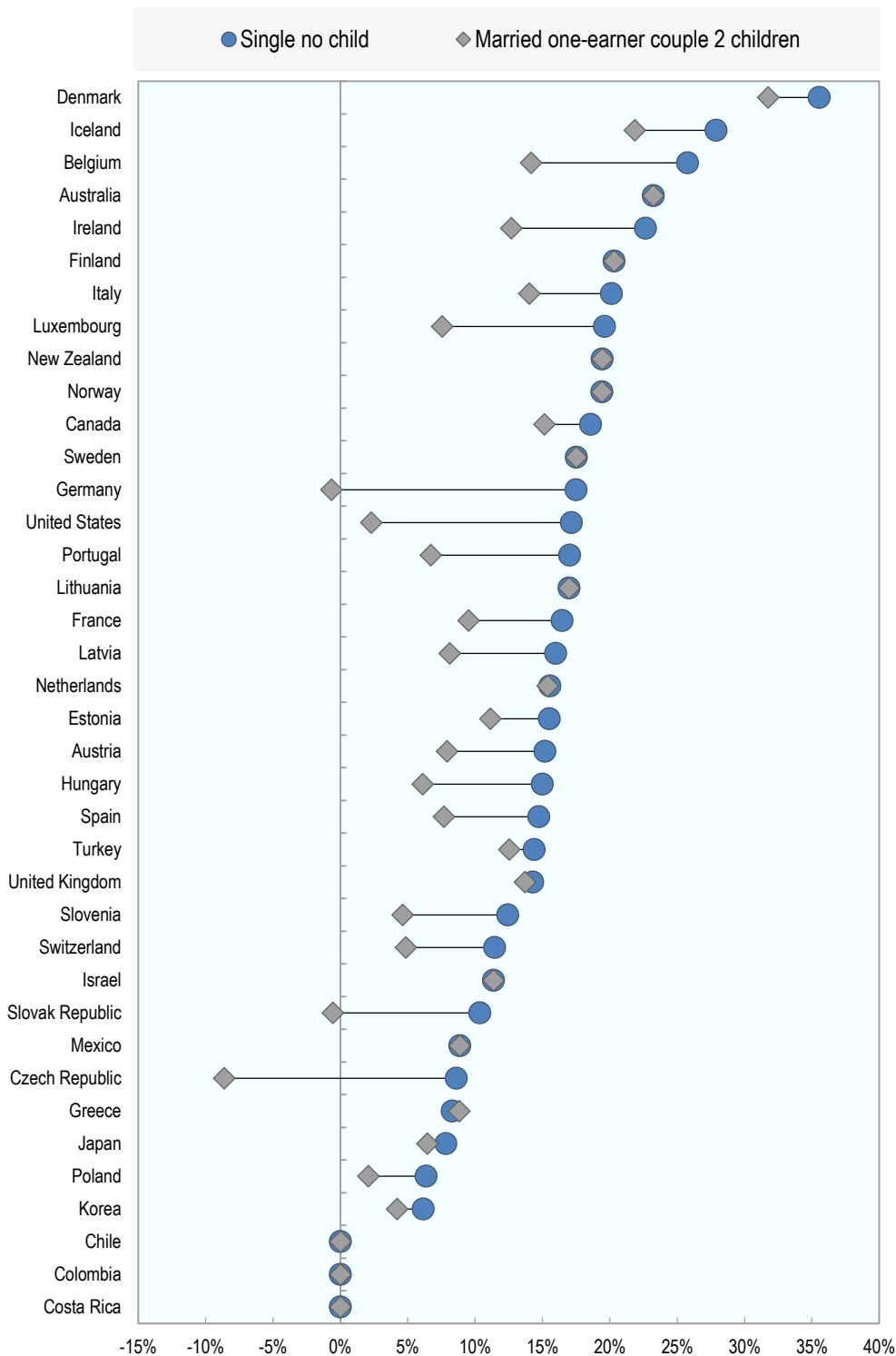
	Single no ch 67 (% AW)	Single no ch 100 (% AW)	Single no ch 167 (% AW)	Single 2 ch 67 (% AW)	Married 2 ch 100-0 (% AW)	Married 2 ch 100-67 (% AW) ¹	Married 2 ch 100-100 (% AW) ¹	Married no ch 100-67 (% AW) ¹
Australia	17.4	23.2	29.4	17.4	23.2	20.9	23.2	20.9
Austria	9.4	15.2	21.8	-1.5	7.9	9.3	12.2	12.9
Belgium	18.1	25.8	33.8	12.4	14.2	21.2	24.5	22.7
Canada	13.4	18.6	26.3	6.6	15.2	16.5	18.6	16.5
Chile	0.0	0.0	1.3	0.0	0.0	0.0	0.0	0.0
Colombia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Costa Rica	0.0	0.0	2.3	0.0	0.0	0.0	0.0	0.0
Czech Republic	5.5	8.6	11.2	-12.6	-8.6	0.5	2.9	7.8
Denmark	32.8	35.5	41.1	31.0	31.8	34.5	35.5	34.5
Estonia	9.9	15.5	19.7	6.9	11.1	12.1	14.5	13.3
Finland	12.6	20.3	28.0	12.6	20.3	17.2	20.3	17.2
France	12.3	16.5	22.7	9.5	9.5	12.0	14.5	14.3
Germany	12.9	17.5	26.0	-6.3	-0.7	9.1	12.2	15.4
Greece	2.4	8.3	14.6	1.5	8.8	6.5	8.8	7.2
Hungary	16.0	15.0	15.0	1.7	6.1	9.7	10.6	15.0
Iceland	23.7	27.9	33.5	23.7	21.9	26.2	27.9	26.2
Ireland	12.7	22.7	32.0	7.9	12.7	18.3	22.7	18.3
Israel	6.9	11.4	20.0	0.0	11.4	7.4	9.5	9.2
Italy	13.2	20.1	30.7	6.4	14.0	14.8	18.1	17.3
Japan	6.2	7.8	12.7	6.2	6.5	7.2	7.8	7.2
Korea	2.6	6.2	11.1	0.9	4.2	3.9	5.4	4.7
Latvia	12.8	16.0	18.5	1.0	8.1	10.0	12.1	14.7
Lithuania	13.7	17.0	19.6	13.7	17.0	15.7	17.0	15.7
Luxembourg	10.7	19.6	26.8	5.5	7.6	14.1	18.2	14.1
Mexico	4.0	8.9	13.4	4.0	8.9	6.9	8.9	6.9
Netherlands	4.9	15.6	26.4	3.0	15.4	10.5	14.9	11.3
New Zealand	14.2	19.4	24.8	15.3	19.4	17.3	19.4	17.3
Norway	16.0	19.4	26.0	13.4	19.4	18.1	19.4	18.1
Poland	5.6	6.4	7.6	-0.8	2.1	4.0	4.6	6.0
Portugal	11.8	17.0	23.8	3.1	6.7	11.3	14.1	14.8
Slovak Republic	7.4	10.4	12.9	-0.6	-0.5	6.0	7.7	9.2
Slovenia	8.7	12.4	15.7	3.3	4.6	7.4	9.5	11.0
Spain	10.2	14.7	20.5	-4.5	7.7	10.8	13.0	12.9
Sweden	14.0	17.5	30.2	14.0	17.5	16.1	17.5	16.1
Switzerland	8.4	11.5	16.4	2.6	4.9	8.9	11.0	11.2
Turkey	10.2	14.4	18.1	8.5	12.5	12.0	13.8	12.7
United Kingdom	11.5	14.3	22.9	11.5	13.7	13.2	14.3	13.2
United States	14.1	17.2	21.9	-6.2	2.3	8.9	12.0	15.0
<i>Unweighted average</i>								
OECD-Average	10.7	14.9	20.5	5.6	9.9	11.5	13.6	13.2
OECD-EU 22	11.7	16.7	22.7	4.9	9.7	12.3	14.8	14.6

Note: ch = children
1. Two-earner couple.

StatLink  <https://stat.link/91mp26>

Figure 3.4. Income tax, by family-type, 2021

As % of gross wage earnings



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

Sources: OECD calculations based on country submissions and OECD Economic Outlook, Volume 2021 issue 2.

StatLink  <https://stat.link/39s85u>

Table 3.5. Employee contributions, 2021

As % of gross wage earnings, by household type and wage level

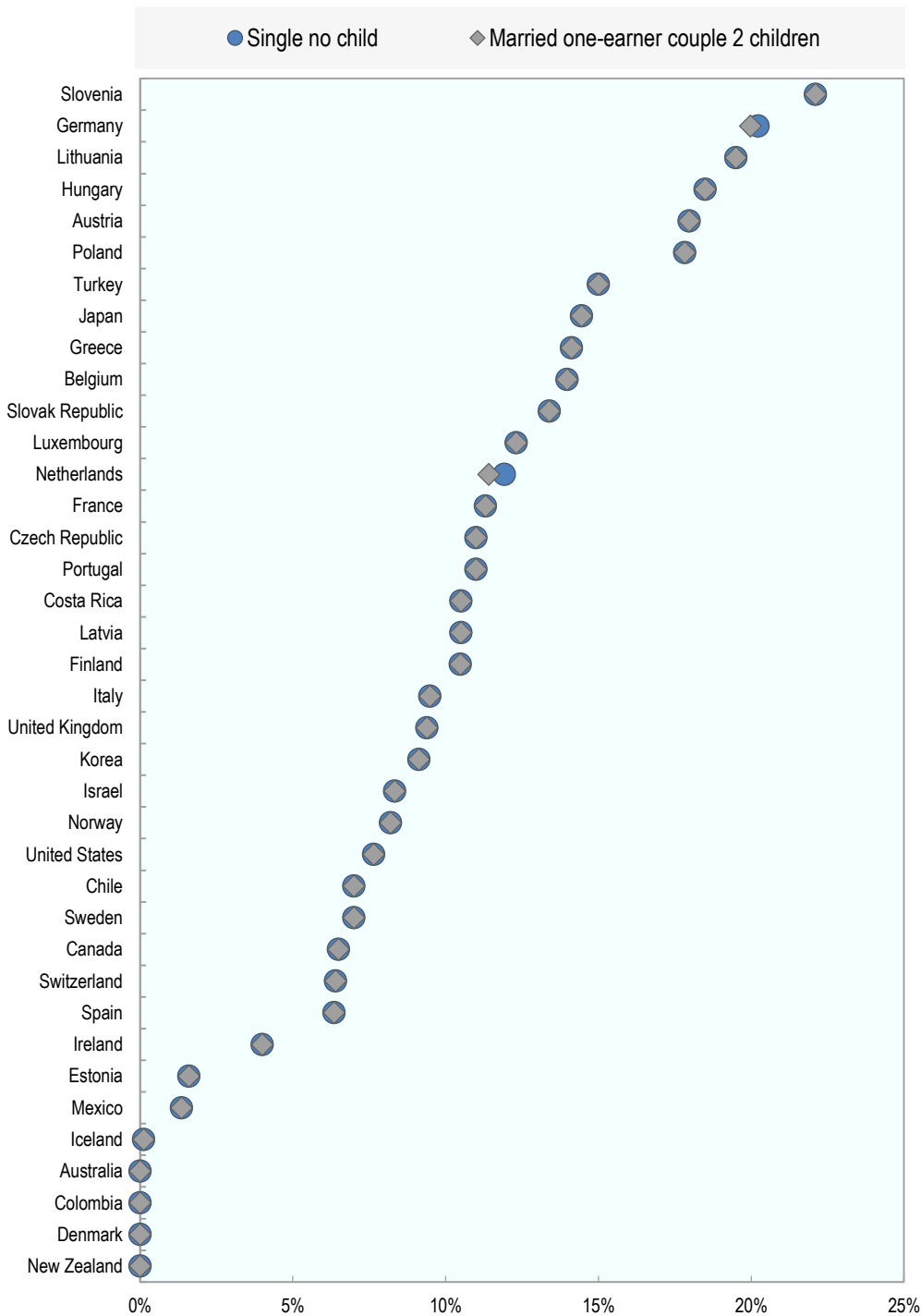
	Single no ch 67 (% AW)	Single no ch 100 (% AW)	Single no ch 167 (% AW)	Single 2 ch 67 (% AW)	Married 2 ch 100-0 (% AW)	Married 2 ch 100-67 (% AW) ¹	Married 2 ch 100-100 (% AW) ¹	Married no ch 100-67 (% AW) ¹
Australia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Austria	18.0	18.0	16.4	18.0	18.0	18.0	18.0	18.0
Belgium	13.9	14.0	13.9	13.9	14.0	13.9	13.8	13.9
Canada	7.9	6.5	3.9	7.9	6.5	7.0	6.5	7.0
Chile	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Colombia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Costa Rica	10.5	10.5	10.5	10.5	10.5	10.5	10.5	10.5
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	10.3	10.5	10.5	10.3	10.5	10.4	10.5	10.4
France	11.3	11.3	11.0	11.3	11.3	11.3	11.3	11.3
Germany	20.2	20.2	16.6	20.0	20.0	20.0	20.0	20.2
Greece	14.1	14.1	14.1	14.1	14.1	14.1	14.1	14.1
Hungary	18.5	18.5	18.5	18.5	18.5	18.5	18.5	18.5
Iceland	0.2	0.1	0.1	0.2	0.1	0.1	0.1	0.1
Ireland	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Israel	6.5	8.3	9.8	6.5	8.3	7.6	8.3	7.6
Italy	9.5	9.5	9.7	9.5	9.5	9.5	9.5	9.5
Japan	14.5	14.5	13.6	14.5	14.5	14.5	14.5	14.5
Korea	9.1	9.1	8.2	9.1	9.1	9.1	9.1	9.1
Latvia	10.5	10.5	10.5	10.5	10.5	10.5	10.5	10.5
Lithuania	19.5	19.5	19.5	19.5	19.5	19.5	19.5	19.5
Luxembourg	12.2	12.3	12.4	12.2	12.3	12.3	12.3	12.3
Mexico	1.3	1.4	1.5	1.3	1.4	1.3	1.4	1.3
Netherlands	13.8	11.9	9.6	8.1	11.4	10.4	10.0	12.7
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	13.4	13.4	13.4
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	6.4	6.4	6.4	6.4	6.4	6.4	6.4	6.4
Turkey	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0
United Kingdom	8.1	9.4	7.3	8.1	9.4	8.9	9.4	8.9
United States	7.7	7.7	7.7	7.7	7.7	7.7	7.7	7.7
<i>Unweighted average</i>								
OECD-Average	9.7	9.7	9.3	9.5	9.7	9.6	9.6	9.7
OECD-EU 22	12.1	12.0	11.6	11.8	12.0	11.9	11.9	12.1

Note: ch = children
1. Two-earner couple.

StatLink  <https://stat.link/9rc4ju>

Figure 3.5. Employee contributions, 2021

As % of gross wage earnings, by household type



Note: The household type 'single no child' corresponds to a wage level of 100% of average wage and 'married one earner couple 2 children' corresponds to a combined wage level of 100%-0% of average wage.
Sources: OECD calculations based on country submissions and OECD Economic Outlook, Volume 2021 issue 2.

Table 3.6. Marginal rate of income tax plus employee and employer contributions less cash benefits, 2021

As % of labour costs, by household 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 100-67 (% AW) ¹	Married 2 ch 100-100 (% AW) ¹	Married no ch 100-67 (% AW) ¹
Australia	39.2	40.7	42.1	58.2	40.7	40.7	40.7	40.7
Austria	55.7	59.5	45.7	55.7	59.5	59.5	59.5	59.5
Belgium	68.5	65.1	67.8	68.5	65.1	64.2	64.2	64.2
Canada	41.6	31.9	44.5	76.9	37.4	37.4	37.4	31.9
Chile	7.0	7.0	10.2	7.0	7.0	7.0	7.0	7.0
Colombia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Costa Rica	29.2	29.2	36.5	29.2	29.2	29.2	29.2	29.2
Czech Republic	44.7	44.7	44.7	44.7	33.5	44.7	44.7	44.7
Denmark	38.7	41.7	55.5	36.9	41.7	41.7	41.7	41.7
Estonia	41.2	49.5	41.2	41.2	49.5	49.5	49.5	49.5
Finland	54.5	56.1	59.0	54.5	56.1	56.1	56.1	56.1
France	64.6	58.2	60.0	74.6	41.9	50.6	58.2	47.9
Germany	53.9	58.0	47.0	52.5	51.8	55.9	55.5	56.0
Greece	46.3	46.7	50.9	45.3	46.7	46.7	46.7	46.7
Hungary	43.2	43.2	43.2	43.2	43.2	43.2	43.2	43.2
Iceland	40.1	40.1	47.6	50.5	49.1	46.9	40.1	40.1
Ireland	36.6	53.6	56.8	74.2	53.6	53.6	53.6	53.6
Israel	36.8	47.0	50.7	18.2	47.0	47.0	47.0	47.0
Italy	54.7	64.0	62.9	55.9	65.2	64.6	64.6	64.0
Japan	33.1	37.3	38.0	52.5	37.3	37.3	37.3	37.3
Korea	29.3	30.8	32.8	23.1	30.8	30.8	30.8	30.8
Latvia	45.8	45.8	44.5	45.8	45.8	45.8	45.8	45.8
Lithuania	44.1	44.1	44.1	44.1	44.1	44.1	44.1	44.1
Luxembourg	51.4	57.2	55.7	60.7	43.0	57.2	57.2	57.2
Mexico	17.4	23.4	28.4	17.4	23.4	23.4	23.4	23.4
Netherlands	44.1	51.2	51.4	49.6	56.8	51.2	51.2	51.2
New Zealand	30.5	30.0	33.0	42.5	55.0	30.0	30.0	30.0
Norway	41.8	49.9	52.6	41.8	49.9	49.9	49.9	49.9
Poland	36.2	36.2	48.3	96.9	36.2	36.2	36.2	36.2
Portugal	46.7	51.1	58.0	46.7	46.7	51.1	51.1	51.1
Slovak Republic	46.0	46.0	49.2	46.0	46.0	46.0	46.0	46.0
Slovenia	43.6	50.3	55.0	43.6	43.6	50.3	50.3	50.3
Spain	44.6	48.3	54.1	44.6	46.1	48.3	48.3	48.3
Sweden	46.2	49.3	66.0	46.2	49.3	49.3	49.3	49.3
Switzerland	26.5	32.5	36.0	20.8	24.6	30.3	34.4	32.8
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	40.2	40.2	40.2	40.2	40.2
United States	31.5	40.8	42.7	52.3	31.5	31.5	40.8	31.5
<i>Unweighted average</i>								
OECD-Average	40.4	43.4	46.1	45.9	42.5	43.1	43.5	42.8
OECD-EU 22	47.7	50.9	52.8	53.2	48.4	50.4	50.8	50.3

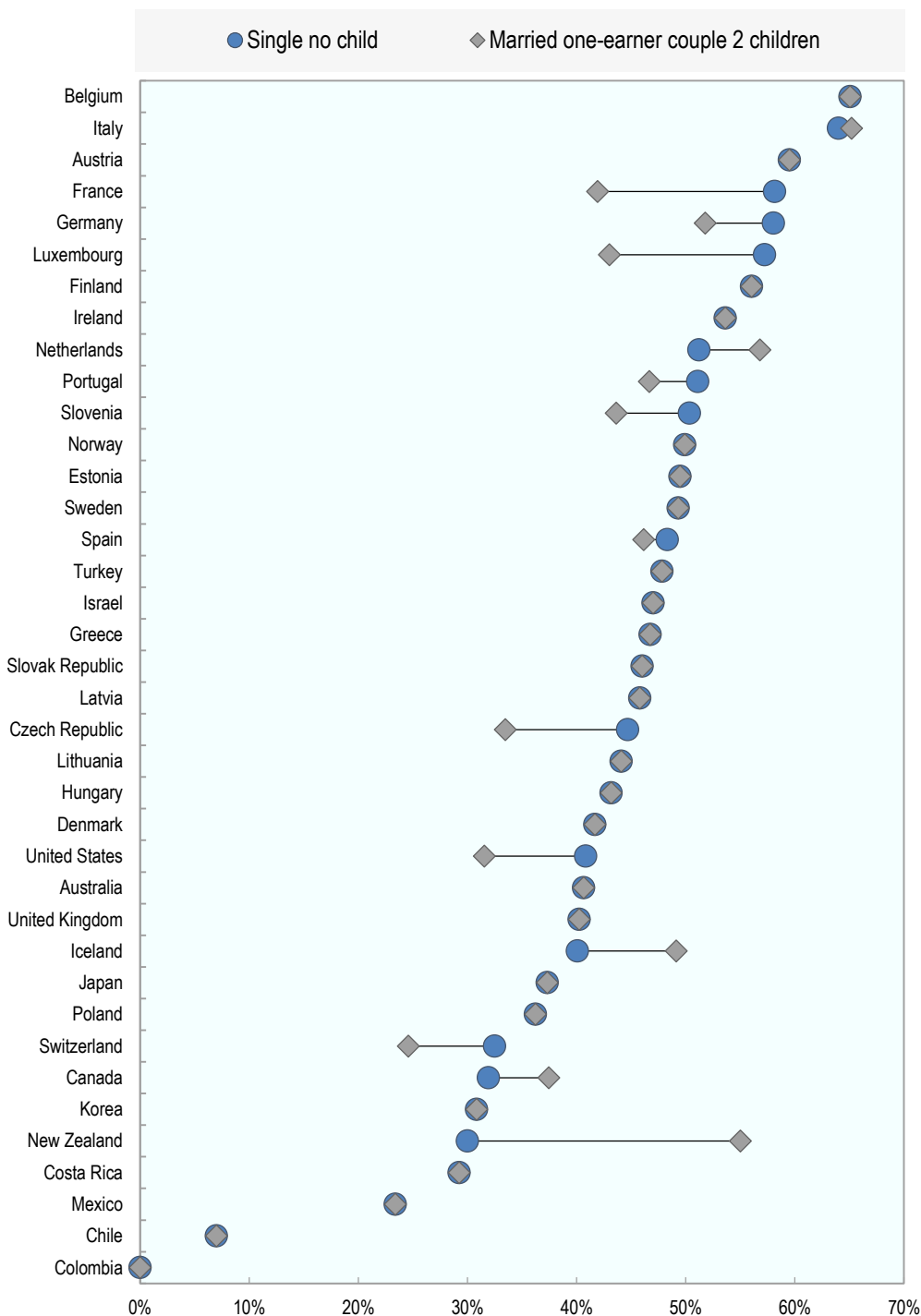
Note: ch = children

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. Two-earner couple.

Figure 3.6. Marginal rate of income tax plus employee and employer contributions less cash benefits, 2021

As % of labour costs, by household type



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

Sources: OECD calculations based on country submissions and OECD Economic Outlook, Volume 2021 issue 2.

StatLink  <https://stat.link/957byt>

Table 3.7. Marginal rate of income tax plus employee contributions less cash benefits, 2021

As % of gross wage earnings, by household 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 100-67 (% AW) ¹	Married 2 ch 100-100 (% AW) ¹	Married no ch 100-67 (% AW) ¹
Australia	36.0	37.5	39.0	56.0	37.5	37.5	37.5	37.5
Austria	43.3	48.2	42.0	43.3	48.2	48.2	48.2	48.2
Belgium	55.6	55.6	59.0	55.6	55.6	54.4	54.4	54.4
Canada	35.2	29.7	43.4	74.3	35.4	35.4	35.4	29.7
Chile	7.0	7.0	10.2	7.0	7.0	7.0	7.0	7.0
Colombia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Costa Rica	10.5	10.5	19.7	10.5	10.5	10.5	10.5	10.5
Czech Republic	26.0	26.0	26.0	26.0	11.0	26.0	26.0	26.0
Denmark	38.7	41.7	55.5	36.9	41.7	41.7	41.7	41.7
Estonia	21.3	32.4	21.3	21.3	32.4	32.4	32.4	32.4
Finland	45.0	46.9	50.5	45.0	46.9	46.9	46.9	46.9
France	32.6	43.0	42.2	51.6	20.8	32.6	43.0	29.0
Germany	44.7	49.7	47.0	43.1	42.1	47.0	46.6	47.2
Greece	33.0	34.7	39.9	33.0	34.7	34.7	34.7	34.7
Hungary	33.5	33.5	33.5	33.5	33.5	33.5	33.5	33.5
Iceland	36.4	36.4	44.4	47.5	46.0	43.6	36.4	36.4
Ireland	28.5	48.5	52.0	71.4	48.5	48.5	48.5	48.5
Israel	32.0	43.0	47.0	12.0	43.0	43.0	43.0	43.0
Italy	40.4	52.6	51.2	42.0	54.2	53.4	53.4	52.6
Japan	22.8	27.7	34.1	45.2	27.7	27.7	27.7	27.7
Korea	21.6	23.3	28.5	14.8	23.3	23.3	23.3	23.3
Latvia	33.0	33.0	31.4	33.0	33.0	33.0	33.0	33.0
Lithuania	43.1	43.1	43.1	43.1	43.1	43.1	43.1	43.1
Luxembourg	44.6	51.3	49.6	55.2	35.1	51.3	51.3	51.3
Mexico	12.1	17.6	22.9	12.1	17.6	17.6	17.6	17.6
Netherlands	37.4	45.4	51.4	43.7	51.7	45.4	45.4	45.4
New Zealand	30.5	30.0	33.0	42.5	55.0	30.0	30.0	30.0
Norway	34.2	43.4	46.4	34.2	43.4	43.4	43.4	43.4
Poland	25.8	25.8	39.8	96.3	25.8	25.8	25.8	25.8
Portugal	34.0	39.5	48.0	34.0	34.0	39.5	39.5	39.5
Slovak Republic	29.9	29.9	34.0	29.9	29.9	29.9	29.9	29.9
Slovenia	34.6	42.4	47.8	34.6	34.6	42.4	42.4	42.4
Spain	28.1	32.9	40.4	28.1	30.0	32.9	32.9	32.9
Sweden	29.3	33.4	55.3	29.3	33.4	33.4	33.4	33.4
Switzerland	21.8	28.2	32.2	15.8	19.8	25.9	30.2	28.5
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	32.0	32.0	32.0	32.0	32.0
United States	26.3	36.3	38.3	48.6	26.3	26.3	36.3	26.3
<i>Unweighted average</i>								
OECD-Average	30.9	35.0	39.0	37.2	33.8	34.7	35.1	34.3
OECD-EU 22	35.6	40.4	43.7	42.3	37.3	39.8	40.3	39.6

Note: ch = children

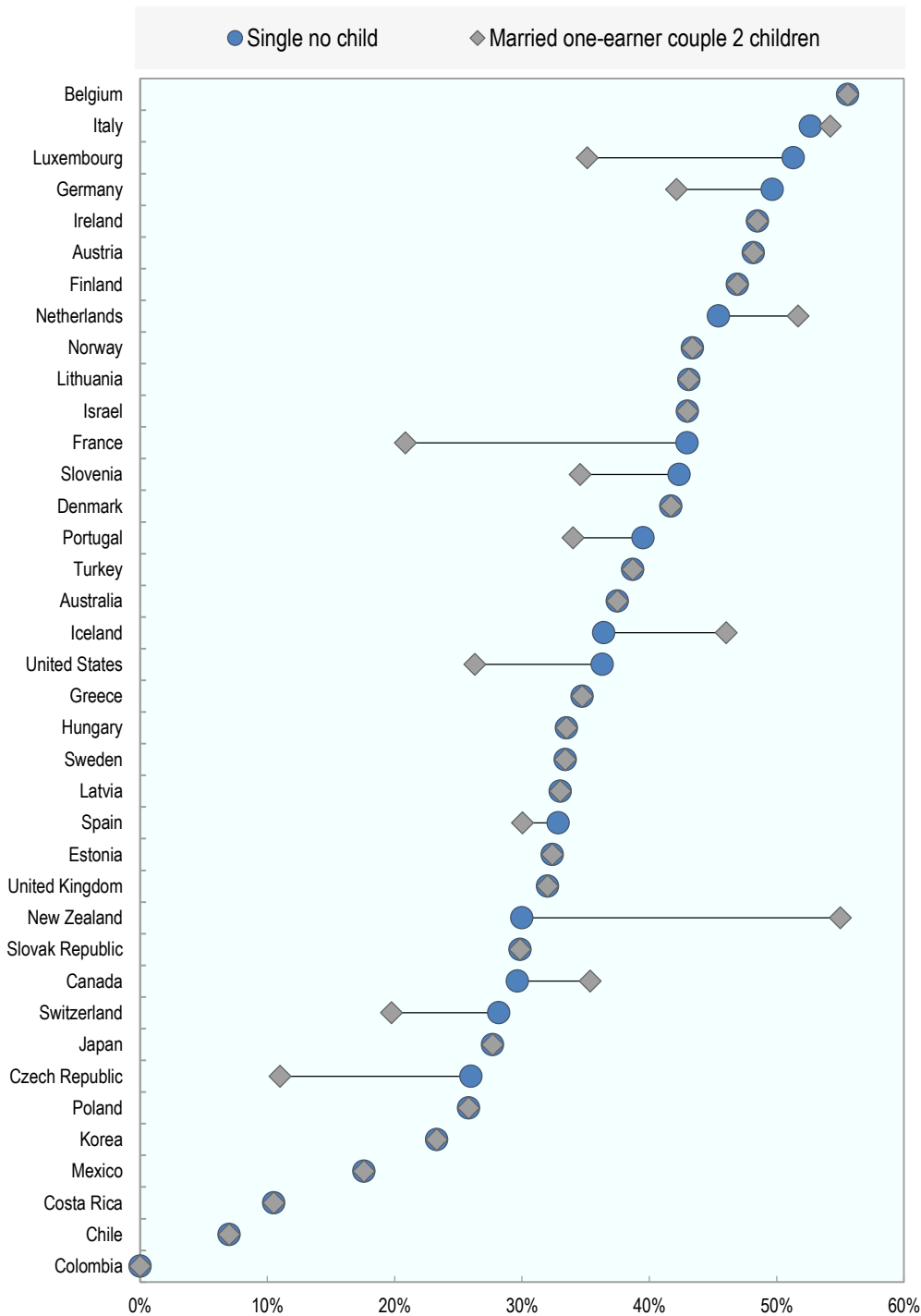
It is assumed that gross earnings of the principal earner in the household rise. The outcome may differ if the wage of the spouse goes up, especially if partners are taxed individually.

1. Two-earner couple.

StatLink  <https://stat.link/jjtf4a>

Figure 3.7. Marginal rate of income tax plus employee contributions less cash benefits, 2021

As % of gross wage earnings, by household type



Note: The household type 'single no child' corresponds to a wage level of 100% of average wage and 'married one earner couple 2 children' corresponds to a combined wage level of 100%-0% of average wage.
Sources: OECD calculations based on country submissions and OECD Economic Outlook, Volume 2021 issue 2.

Table 3.8. Percentage increase in net income relative to percentage increase in gross wages, 2021
After an increase of 1 currency unit in gross wages, by household 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 100-67 (% AW) ¹	Married 2 ch 100-100 (% AW) ¹	Married no ch 100-67 (% AW) ¹
Australia	0.78	0.81	0.86	0.41	0.73	0.79	0.81	0.79
Austria	0.78	0.78	0.94	0.57	0.61	0.66	0.69	0.75
Belgium	0.65	0.74	0.78	0.50	0.56	0.66	0.69	0.72
Canada	0.82	0.94	0.81	0.24	0.74	0.82	0.85	0.92
Chile	0.87	1.00	0.98	0.75	0.78	0.86	0.88	0.91
Colombia	1.00	1.00	1.00	0.93	0.95	0.94	0.95	1.00
Costa Rica	1.00	1.00	0.92	1.00	1.00	1.00	1.00	1.00
Czech Republic	0.89	0.92	0.95	0.66	0.85	0.80	0.83	0.91
Denmark	0.91	0.90	0.76	0.67	0.78	0.84	0.86	0.89
Estonia	0.89	0.82	1.00	0.74	0.71	0.74	0.77	0.79
Finland	0.71	0.77	0.81	0.62	0.72	0.70	0.74	0.73
France	0.88	0.79	0.87	0.47	0.95	0.85	0.75	0.95
Germany	0.83	0.81	0.92	0.66	0.72	0.75	0.79	0.82
Greece	0.80	0.84	0.84	0.72	0.80	0.80	0.85	0.83
Hungary	1.00	1.00	1.00	0.74	0.82	0.88	0.90	1.00
Iceland	0.83	0.88	0.84	0.59	0.64	0.76	0.88	0.86
Ireland	0.86	0.70	0.75	0.27	0.57	0.63	0.67	0.66
Israel	0.79	0.71	0.75	0.89	0.69	0.66	0.68	0.68
Italy	0.77	0.67	0.82	0.60	0.56	0.60	0.63	0.65
Japan	0.97	0.93	0.89	0.57	0.86	0.89	0.90	0.92
Korea	0.89	0.91	0.89	0.91	0.86	0.87	0.88	0.89
Latvia	0.87	0.91	0.97	0.72	0.79	0.82	0.85	0.90
Lithuania	0.85	0.90	0.93	0.65	0.73	0.81	0.84	0.88
Luxembourg	0.72	0.72	0.83	0.45	0.71	0.61	0.65	0.66
Mexico	0.93	0.92	0.91	0.93	0.92	0.90	0.92	0.90
Netherlands	0.77	0.75	0.76	0.53	0.61	0.67	0.71	0.72
New Zealand	0.81	0.87	0.89	0.49	0.48	0.85	0.87	0.85
Norway	0.87	0.78	0.81	0.76	0.74	0.74	0.76	0.77
Poland	0.97	0.98	0.81	0.03	0.74	0.82	0.85	0.97
Portugal	0.85	0.84	0.80	0.71	0.77	0.78	0.81	0.81
Slovak Republic	0.89	0.92	0.90	0.75	0.77	0.84	0.87	0.91
Slovenia	0.95	0.88	0.84	0.68	0.80	0.78	0.82	0.86
Spain	0.86	0.85	0.81	0.73	0.81	0.81	0.83	0.83
Sweden	0.89	0.88	0.69	0.80	0.81	0.82	0.85	0.87
Switzerland	0.92	0.87	0.88	0.84	0.84	0.84	0.81	0.87
Turkey	0.90	0.87	0.92	0.88	0.85	0.84	0.86	0.85
United Kingdom	0.85	0.89	0.83	0.78	0.84	0.85	0.87	0.87
United States	0.90	0.82	0.88	0.47	0.74	0.83	0.75	0.92
<i>Unweighted average</i>								
OECD-Average	0.86	0.86	0.86	0.65	0.76	0.79	0.81	0.85
OECD-EU 22	0.85	0.83	0.85	0.60	0.74	0.76	0.78	0.82

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

Table 3.9. Percentage increase in net income relative to percentage increase in gross labour cost, 2021

After an increase of 1 currency unit in gross labour cost, by household 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 100-67 (% AW) ¹	Married 2 ch 100-100 (% AW) ¹	Married no ch 100-67 (% AW) ¹
Australia	0.78	0.81	0.86	0.41	0.73	0.79	0.81	0.79
Austria	0.78	0.78	1.11	0.57	0.61	0.66	0.69	0.75
Belgium	0.58	0.74	0.78	0.45	0.56	0.65	0.69	0.72
Canada	0.82	0.99	0.85	0.24	0.79	0.87	0.90	0.98
Chile	0.87	1.00	0.98	0.75	0.78	0.86	0.88	0.91
Colombia	1.00	1.00	1.00	0.93	0.95	0.94	0.95	1.00
Costa Rica	1.00	1.00	0.92	1.00	1.00	1.00	1.00	1.00
Czech Republic	0.89	0.92	0.95	0.66	0.85	0.80	0.83	0.91
Denmark	0.91	0.90	0.76	0.67	0.78	0.84	0.86	0.89
Estonia	0.89	0.82	1.00	0.74	0.71	0.74	0.77	0.79
Finland	0.71	0.77	0.81	0.62	0.72	0.70	0.74	0.73
France	0.60	0.79	0.87	0.32	0.95	0.84	0.75	0.94
Germany	0.83	0.81	1.08	0.66	0.72	0.75	0.79	0.82
Greece	0.80	0.84	0.84	0.72	0.80	0.80	0.85	0.83
Hungary	1.00	1.00	1.00	0.74	0.82	0.88	0.90	1.00
Iceland	0.83	0.88	0.84	0.59	0.64	0.76	0.88	0.86
Ireland	0.86	0.70	0.75	0.27	0.57	0.63	0.67	0.66
Israel	0.77	0.70	0.75	0.87	0.68	0.65	0.67	0.67
Italy	0.77	0.67	0.82	0.60	0.56	0.60	0.63	0.65
Japan	0.97	0.93	0.96	0.57	0.86	0.89	0.90	0.92
Korea	0.89	0.91	0.92	0.91	0.86	0.87	0.88	0.89
Latvia	0.87	0.91	0.97	0.72	0.79	0.82	0.85	0.90
Lithuania	0.85	0.90	0.93	0.65	0.73	0.81	0.84	0.88
Luxembourg	0.72	0.72	0.83	0.45	0.71	0.61	0.65	0.66
Mexico	0.99	0.95	0.93	0.99	0.95	0.94	0.95	0.94
Netherlands	0.77	0.75	0.82	0.53	0.61	0.67	0.71	0.72
New Zealand	0.81	0.87	0.89	0.49	0.48	0.85	0.87	0.85
Norway	0.87	0.78	0.81	0.76	0.74	0.74	0.76	0.77
Poland	0.97	0.98	0.81	0.03	0.74	0.82	0.85	0.97
Portugal	0.85	0.84	0.80	0.71	0.77	0.78	0.81	0.81
Slovak Republic	0.89	0.92	0.90	0.75	0.77	0.84	0.87	0.91
Slovenia	0.95	0.88	0.84	0.68	0.80	0.78	0.82	0.86
Spain	0.86	0.85	0.81	0.73	0.81	0.81	0.83	0.83
Sweden	0.89	0.88	0.69	0.80	0.81	0.82	0.85	0.87
Switzerland	0.92	0.87	0.88	0.84	0.84	0.84	0.81	0.87
Turkey	0.90	0.87	0.92	0.88	0.85	0.84	0.86	0.85
United Kingdom	0.81	0.87	0.82	0.76	0.82	0.82	0.85	0.85
United States	0.91	0.83	0.88	0.48	0.75	0.83	0.75	0.93
<i>Unweighted average</i>								
OECD-Average	0.86	0.87	0.88	0.64	0.76	0.80	0.82	0.85
OECD-EU 22	0.83	0.84	0.87	0.58	0.74	0.76	0.79	0.82

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

Table 3.10. Annual gross wage and net income, single person, 2021

In US dollars using PPP, by household 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	41 792	34 510	62 376	47 884	104 168	73 525	41 792	44 447
Austria	44 723	32 501	66 751	44 605	111 474	68 864	44 723	44 191
Belgium	46 722	31 783	69 734	42 006	116 456	60 862	46 722	41 723
Canada	39 783	31 310	59 377	44 492	99 160	69 208	39 783	42 774
Chile	16 835	17 927	25 127	23 369	41 963	38 480	16 835	20 935
Colombia	9 298	9 298	13 877	13 877	23 175	23 175	9 298	9 988
Costa Rica	17 730	15 868	26 462	23 684	44 192	38 548	17 730	15 868
Czech Republic	23 027	19 238	34 369	27 631	57 395	44 671	23 027	25 807
Denmark	47 406	31 927	70 755	45 685	118 161	69 577	47 406	44 888
Estonia	23 747	21 015	35 444	29 378	59 192	46 596	23 747	25 404
Finland	38 913	29 978	58 079	40 189	96 992	59 610	38 913	34 724
France	37 973	29 018	56 677	40 934	94 650	62 805	37 973	39 108
Germany	47 675	31 906	71 157	44 312	118 832	68 172	47 675	41 163
Greece	24 329	20 302	36 311	28 168	60 640	43 236	24 329	22 483
Hungary	23 974	15 943	35 782	23 795	59 755	39 737	23 974	21 476
Iceland	46 203	35 176	68 960	49 642	115 163	76 498	46 203	40 937
Ireland	45 316	37 740	67 635	49 602	112 951	72 260	45 316	47 220
Israel	33 447	28 945	49 921	40 080	83 368	58 552	33 447	33 015
Italy	35 057	27 110	52 324	36 820	87 381	52 099	35 057	33 942
Japan	34 789	27 620	51 923	40 346	86 712	63 912	34 789	33 264
Korea	37 082	32 723	55 346	46 891	92 427	74 600	37 082	34 784
Latvia	21 270	16 321	31 747	23 338	53 017	37 618	21 270	19 917
Lithuania	27 357	18 266	40 831	25 933	68 188	41 499	27 357	24 090
Luxembourg	52 191	40 206	77 897	53 025	130 088	79 106	52 191	51 773
Mexico	9 369	8 873	13 984	12 554	23 353	19 875	9 369	8 873
Netherlands	49 034	39 856	73 185	53 070	122 219	78 294	49 034	52 493
New Zealand	30 965	26 570	46 216	37 233	77 181	58 062	30 965	36 023
Norway	44 065	33 395	65 769	47 596	109 833	72 296	44 065	38 312
Poland	24 107	18 467	35 981	27 276	60 088	44 811	24 107	27 642
Portugal	24 836	19 178	37 068	26 680	61 904	40 351	24 836	23 140
Slovak Republic	18 267	14 474	27 264	20 785	45 531	33 560	18 267	17 117
Slovenia	27 376	18 931	40 860	26 752	68 236	42 438	27 376	26 383
Spain	29 813	24 885	44 497	35 112	74 311	54 323	29 813	29 267
Sweden	37 197	29 407	55 518	41 903	92 715	60 324	37 197	33 063
Switzerland	56 573	48 187	84 437	69 359	141 010	108 894	56 573	56 846
Turkey	24 898	18 625	37 161	26 242	62 059	41 502	24 898	19 037
United Kingdom	43 360	34 874	64 716	49 396	108 076	75 471	43 360	37 571
United States	42 179	34 414	62 954	48 737	105 134	74 081	42 179	45 775
<i>Unweighted average</i>								
OECD-Average	33 649	26 494	50 223	37 063	83 872	57 039	33 649	32 775
OECD-EU 22	34 105	25 839	50 903	35 773	85 008	54 582	34 105	33 046

StatLink  <https://stat.link/xnomaq>

Table 3.11. Annual gross wage and net income, married couple, 2021

In US dollars using PPP, by household type and wage level

	Married 2 ch 100-0 (% AW)		Married 2 ch 100-67 (% AW) ¹		Married 2 ch 100-100 (% AW) ¹		Married no ch 100-67 (% AW) ¹	
	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	62 376	53 141	104 168	82 394	124 752	95 769	104 168	82 394
Austria	66 751	56 295	111 474	87 911	133 501	100 015	111 474	77 106
Belgium	69 734	55 598	116 456	80 980	139 468	91 463	116 456	73 822
Canada	59 377	51 638	99 160	78 656	118 755	90 724	99 160	75 801
Chile	25 127	29 780	41 963	45 586	50 255	53 149	41 963	42 706
Colombia	13 877	14 567	23 175	24 555	27 755	29 135	23 175	23 175
Costa Rica	26 462	23 684	44 192	39 552	52 925	47 368	44 192	39 552
Czech Republic	34 369	35 957	57 395	53 201	68 737	61 594	57 395	46 632
Denmark	70 755	52 573	118 161	81 699	141 510	95 457	118 161	77 612
Estonia	35 444	33 713	59 192	53 892	70 888	62 255	59 192	50 393
Finland	58 079	43 094	96 992	73 072	116 158	83 283	96 992	70 167
France	56 677	47 112	94 650	74 812	113 353	86 372	94 650	70 430
Germany	71 157	57 414	118 832	84 231	142 313	96 540	118 832	76 509
Greece	39 942	32 719	66 704	54 239	79 885	61 550	66 704	52 469
Hungary	35 782	29 090	59 755	45 033	71 563	52 885	59 755	39 737
Iceland	68 960	58 518	115 163	85 630	137 920	99 285	115 163	84 819
Ireland	67 635	60 835	112 951	92 197	135 270	103 691	112 951	87 709
Israel	49 921	41 251	83 368	72 050	99 842	83 185	83 368	69 396
Italy	52 324	42 754	87 381	68 004	104 648	77 169	87 381	63 930
Japan	51 923	43 492	86 712	70 388	103 847	83 114	86 712	67 967
Korea	55 346	49 372	92 427	81 803	110 692	95 971	92 427	79 614
Latvia	31 747	26 934	53 017	43 255	63 494	50 272	53 017	39 659
Lithuania	40 831	31 757	68 188	47 865	81 662	55 532	68 188	44 199
Luxembourg	77 897	71 239	130 088	104 528	155 794	117 042	130 088	95 711
Mexico	13 984	12 554	23 353	21 426	27 968	25 107	23 353	21 426
Netherlands	73 185	58 207	122 219	99 539	146 370	112 753	122 219	92 925
New Zealand	46 216	43 212	77 181	63 804	92 432	74 467	77 181	63 804
Norway	65 769	50 117	109 833	83 512	131 537	97 714	109 833	80 991
Poland	35 981	35 893	60 088	54 064	71 961	62 874	60 088	45 743
Portugal	37 068	31 707	61 904	48 119	74 136	55 520	61 904	45 960
Slovak Republic	27 264	24 946	45 531	37 902	54 528	44 213	45 531	35 259
Slovenia	40 860	33 464	68 236	50 411	81 719	57 438	68 236	45 683
Spain	44 497	38 249	74 311	61 562	88 995	71 789	74 311	59 997
Sweden	55 518	45 559	92 715	74 966	111 036	87 462	92 715	71 310
Switzerland	84 437	80 283	141 010	124 773	168 875	144 923	141 010	116 220
Turkey	37 161	26 928	62 059	45 279	74 322	52 895	62 059	44 867
United Kingdom	64 716	52 464	108 076	86 967	129 432	101 489	108 076	84 270
United States	62 954	62 298	105 134	93 384	125 909	106 719	105 134	84 139
<i>Unweighted average</i>								
OECD-Average	50 319	43 116	84 032	67 664	100 637	78 110	84 032	63 792
OECD-EU 22	51 068	42 959	85 283	66 886	102 136	76 689	85 283	61 953

1. Two-earner couple.

StatLink  <https://stat.link/hotmrw>

Table 3.12. Annual labour costs and net income, single person, 2021

In US dollars using PPP, by household 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	44 012	34 510	65 689	47 884	109 700	73 525	44 012	44 447
Austria	57 272	32 501	85 480	44 605	140 717	68 864	57 272	44 191
Belgium	59 058	31 783	88 663	42 006	148 068	60 862	59 058	41 723
Canada	44 011	31 310	64 905	44 492	105 725	69 208	44 011	42 774
Chile	16 835	17 927	25 127	23 369	41 963	38 480	16 835	20 935
Colombia	9 298	9 298	13 877	13 877	23 175	23 175	9 298	9 988
Costa Rica	22 428	15 868	33 475	23 684	55 903	38 548	22 428	15 868
Czech Republic	30 810	19 238	45 985	27 631	76 795	44 671	30 810	25 807
Denmark	47 406	31 927	70 755	45 685	118 161	69 577	47 406	44 888
Estonia	31 774	21 015	47 424	29 378	79 198	46 596	31 774	25 404
Finland	46 999	29 978	70 148	40 189	117 147	59 610	46 999	34 724
France	49 274	29 018	77 248	40 934	136 589	62 805	49 274	39 108
Germany	57 198	31 906	85 370	44 312	138 391	68 172	57 198	41 163
Greece	29 812	20 302	44 496	28 168	74 308	43 236	29 812	22 483
Hungary	28 049	15 943	41 865	23 795	69 914	39 737	28 049	21 476
Iceland	49 022	35 176	73 167	49 642	122 188	76 498	49 022	40 937
Ireland	50 323	37 740	75 109	49 602	125 432	72 260	50 323	47 220
Israel	35 117	28 945	52 843	40 080	88 832	58 552	35 117	33 015
Italy	46 128	27 110	68 848	36 820	114 976	52 099	46 128	33 942
Japan	40 132	27 620	59 899	40 346	99 297	63 912	40 132	33 264
Korea	41 125	32 723	61 381	46 891	101 611	74 600	41 125	34 784
Latvia	26 297	16 321	39 245	23 338	65 533	37 618	26 297	19 917
Lithuania	27 846	18 266	41 562	25 933	69 408	41 499	27 846	24 090
Luxembourg	59 414	40 206	88 678	53 025	148 092	79 106	59 414	51 773
Mexico	10 662	8 873	15 619	12 554	25 699	19 875	10 662	8 873
Netherlands	55 038	39 856	82 060	53 070	132 121	78 294	55 038	52 493
New Zealand	30 965	26 570	46 216	37 233	77 181	58 062	30 965	36 023
Norway	49 793	33 395	74 318	47 596	124 112	72 296	49 793	38 312
Poland	28 051	18 467	41 867	27 276	69 918	44 811	28 051	27 642
Portugal	30 734	19 178	45 872	26 680	76 606	40 351	30 734	23 140
Slovak Republic	23 738	14 474	35 430	20 785	59 167	33 560	23 738	17 117
Slovenia	31 783	18 931	47 438	26 752	79 221	42 438	31 783	26 383
Spain	38 727	24 885	57 802	35 112	96 529	54 323	38 727	29 267
Sweden	48 884	29 407	72 961	41 903	121 846	60 324	48 884	33 063
Switzerland	60 194	48 187	89 841	69 359	149 984	108 894	60 194	56 846
Turkey	29 255	18 625	43 664	26 242	72 920	41 502	29 255	19 037
United Kingdom	47 548	34 874	71 852	49 396	121 195	75 471	47 548	37 571
United States	45 713	34 414	68 077	48 737	113 483	74 081	45 713	45 775
<i>Unweighted average</i>								
OECD-Average	38 966	26 494	58 270	37 063	97 134	57 039	38 966	32 775
OECD-EU 22	41 119	25 839	61 559	35 773	102 643	54 582	41 119	33 046

StatLink  <https://stat.link/ar8cnv>

Table 3.13. Annual labour costs and net income, married couple, 2021

In US dollars using PPP, by household type and wage level

	Married 2 ch 100-0 (% AW)		Married 2 ch 100-67 (% AW) ¹		Married 2 ch 100-100 (% AW) ¹		Married no ch 100-67 (% AW) ¹	
	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	65 689	53 141	109 700	82 394	131 378	95 769	109 700	82 394
Austria	85 480	56 295	142 752	87 911	170 960	100 015	142 752	77 106
Belgium	88 663	55 598	147 721	80 980	177 327	91 463	147 721	73 822
Canada	64 905	51 638	108 916	78 656	129 810	90 724	108 916	75 801
Chile	25 127	29 780	41 963	45 586	50 255	53 149	41 963	42 706
Colombia	13 877	14 567	23 175	24 555	27 755	29 135	23 175	23 175
Costa Rica	33 475	23 684	55 903	39 552	66 950	47 368	55 903	39 552
Czech Republic	45 985	35 957	76 795	53 201	91 970	61 594	76 795	46 632
Denmark	70 755	52 573	118 161	81 699	141 510	95 457	118 161	77 612
Estonia	47 424	33 713	79 198	53 892	94 848	62 255	79 198	50 393
Finland	70 148	43 094	117 147	73 072	140 296	83 283	117 147	70 167
France	77 248	47 112	126 522	74 812	154 496	86 372	126 522	70 430
Germany	85 370	57 414	142 568	84 231	170 740	96 540	142 568	76 509
Greece	48 945	32 719	81 739	54 239	97 891	61 550	81 739	52 469
Hungary	41 865	29 090	69 914	45 033	83 729	52 885	69 914	39 737
Iceland	73 167	58 518	122 188	85 630	146 333	99 285	122 188	84 819
Ireland	75 109	60 835	125 432	92 197	150 218	103 691	125 432	87 709
Israel	52 843	41 251	87 959	72 050	105 685	83 185	87 959	69 396
Italy	68 848	42 754	114 976	68 004	137 696	77 169	114 976	63 930
Japan	59 899	43 492	100 031	70 388	119 798	83 114	100 031	67 967
Korea	61 381	49 372	102 507	81 803	122 763	95 971	102 507	79 614
Latvia	39 245	26 934	65 542	43 255	78 490	50 272	65 542	39 659
Lithuania	41 562	31 757	69 408	47 865	83 124	55 532	69 408	44 199
Luxembourg	88 678	71 239	148 092	104 528	177 356	117 042	148 092	95 711
Mexico	15 619	12 554	26 281	21 426	31 238	25 107	26 281	21 426
Netherlands	82 060	58 207	137 098	99 539	164 120	112 753	137 098	92 925
New Zealand	46 216	43 212	77 181	63 804	92 432	74 467	77 181	63 804
Norway	74 318	50 117	124 112	83 512	148 637	97 714	124 112	80 991
Poland	41 867	35 893	69 918	54 064	83 734	62 874	69 918	45 743
Portugal	45 872	31 707	76 606	48 119	91 744	55 520	76 606	45 960
Slovak Republic	35 430	24 946	59 167	37 902	70 859	44 213	59 167	35 259
Slovenia	47 438	33 464	79 221	50 411	94 876	57 438	79 221	45 683
Spain	57 802	38 249	96 529	61 562	115 604	71 789	96 529	59 997
Sweden	72 961	45 559	121 846	74 966	145 923	87 462	121 846	71 310
Switzerland	89 841	80 283	150 035	124 773	179 683	144 923	150 035	116 220
Turkey	43 664	26 928	72 920	45 279	87 329	52 895	72 920	44 867
United Kingdom	71 852	52 464	119 400	86 967	143 704	101 489	119 400	84 270
United States	68 077	62 298	113 790	93 384	136 154	106 719	113 790	84 139
<i>Unweighted average</i>								
OECD-Average	58 387	43 116	97 432	67 664	116 774	78 110	97 432	63 792
OECD-EU 22	61 762	42 959	103 016	66 886	123 523	76 689	103 016	61 953

1. Two-earner couple.

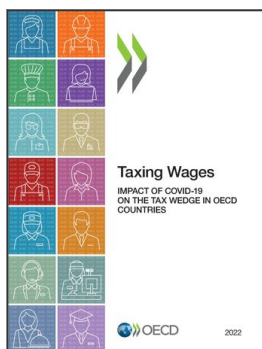
Notes

¹ Tables 3.1 to 3.7 show figures rounded to the first decimal. Due to rounding, changes in percentage points that are presented in the text may differ by one-tenth of a percentage point relative to those in the Tables.

² In Colombia, the general social security system for healthcare is financed by public and private funds. The pension system is a hybrid of two different systems: a defined-contribution, fully-funded pension system; and a pay-as-you-go system. Each of those contributions are mandatory and more than 50% of total contributions are made to privately managed funds. Therefore, they are considered to be non-tax compulsory payments (NTCPs) (further information is available in the country details in Part II of the report). In addition, in Colombia, all payments for employment risk are made to privately managed funds and are considered to be NTCPs. Other countries also have NTCPs (please see <https://www.oecd.org/tax/tax-policy/tax-database/>).

³ 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.

⁴ 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.



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