

5

Effective tax rates on labour income in 2021

The chapter presents the effective tax rates on labour income for the eight model household types in 2021. Tables 5.1 to 5.13 show a number of measures of the average tax burdens (tax wedge, personal tax rate, net personal tax rate, personal income tax rate and employee social security contribution rate) and the marginal rates (tax wedge and net personal tax rate). The results for two measures of tax progressivity are also considered: tax elasticity on gross earnings and labour costs.

The table formats are identical to Tables 3.1 to 3.13 in Chapter 3, which show the effective tax rates on labour income in 2022.

The following tables show the effective tax rates on labour income for the eight household types covered by the *Taxing Wages* models in 2021: single employees, without children, at the average wage (column 2 of the tables) and one-earner married couples, with two children, at the average wage (column 5). Comparisons with columns 1, 3-4 and 6-8 of the tables give corresponding results for the six other household types. Indicators presented in the tables can be compared with the corresponding indicators in Chapter 3, which show the results for 2022.

- Table 5.1 presents the total tax wedge (calculated as personal income tax plus employee and employer's social security contributions [SSCs] less cash benefits) by household type as a percentage of labour costs (gross wage plus employers' SSCs [including payroll taxes]). In the majority of countries, changes in the gap between total labour costs and the corresponding net take-home pay in 2022 compared with 2021 were within plus or minus one percentage point.
- Table 5.2 shows the combined burden of personal income tax and employee SSCs in the form of personal average tax rates as a percentage of gross wage earnings.
- Table 5.3 shows the net personal average tax rate, calculated as the total of personal income tax and employee SSCs less the amount of cash benefits as a percentage of gross wage earnings.
- Table 5.4 presents information on personal income tax due as a percentage of gross wage earnings.
- Table 5.5 provides information on employee SSCs as a percentage of gross wage earnings.
- Table 5.6 shows the marginal tax wedge (rate of personal income tax plus employee and employer SSCs and payroll taxes where applicable minus cash benefits) as a percentage of labour costs, when the gross wage earnings of the principal earner rose by 1 currency unit.
- Table 5.7 presents the marginal rate of personal income tax plus employee SSCs minus cash benefits (the net personal marginal tax rate) by household type and wage level, when the gross wage earnings of the principal earner rose by 1 currency unit.
- Table 5.8 shows the percentage increase in net income relative to the percentage increase in gross wages when the latter increased by 1 currency unit.
- Table 5.9 shows 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. The results shown in Tables 5.8 and 5.9 depend on the marginal and average tax rates
- Table 5.10 to Table 5.13 report background information on levels of labour costs plus gross and net wages.

Table 5.1. Income tax plus employee and employer contributions less cash benefits, 2021

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

| | Single no children 67 (% AW) | Single no children 100 (% AW) | Single no children 167 (% AW) | Single 2 children 67 (% AW) | Married 2 children 100-0 (% AW) | Married 2 children 100-67 (% AW) ¹ | Married 2 children 100-100 (% AW) ¹ | Married no children 100-67 (% AW) ¹ |
|---------------------------|------------------------------------|-------------------------------------|-------------------------------------|-----------------------------------|---------------------------------------|---|--|--|
| Australia | 21.6 | 27.1 | 33.0 | -1.0 | 19.1 | 24.9 | 27.1 | 24.9 |
| Austria | 43.2 | 47.8 | 51.1 | 22.8 | 34.1 | 38.4 | 41.5 | 46.0 |
| Belgium | 45.7 | 52.4 | 58.7 | 28.0 | 36.5 | 44.8 | 48.1 | 49.7 |
| Canada | 29.5 | 31.5 | 35.0 | 6.1 | 21.1 | 28.4 | 30.4 | 30.7 |
| Chile | -6.5 | 7.0 | 8.3 | -24.3 | -18.5 | -8.6 | -5.7 | -1.8 |
| Colombia | 0.0 | 0.0 | 0.0 | -7.6 | -5.1 | -6.1 | -5.1 | 0.0 |
| Costa Rica | 29.2 | 29.2 | 31.0 | 29.2 | 29.2 | 29.2 | 29.2 | 29.2 |
| Czech Republic | 37.7 | 40.0 | 41.9 | 16.7 | 22.0 | 33.7 | 35.5 | 39.1 |
| Denmark | 32.6 | 35.4 | 40.9 | 4.9 | 25.5 | 30.7 | 32.4 | 34.2 |
| Estonia | 33.9 | 38.2 | 41.2 | 20.2 | 29.1 | 32.1 | 34.5 | 36.5 |
| Finland | 36.8 | 43.1 | 49.4 | 27.0 | 39.1 | 38.2 | 41.1 | 40.6 |
| France | 40.6 | 46.9 | 53.9 | 19.4 | 39.0 | 40.6 | 43.9 | 44.2 |
| Germany | 44.3 | 48.1 | 50.7 | 28.1 | 32.8 | 41.0 | 43.5 | 46.4 |
| Greece | 32.4 | 37.1 | 42.2 | 25.4 | 33.7 | 34.2 | 37.5 | 36.2 |
| Hungary | 43.2 | 43.2 | 43.2 | 23.5 | 30.6 | 35.6 | 36.9 | 43.2 |
| Iceland | 28.5 | 32.3 | 37.6 | 17.3 | 20.7 | 30.3 | 32.3 | 30.8 |
| Ireland | 25.3 | 34.5 | 42.8 | 8.1 | 20.0 | 27.3 | 31.6 | 30.8 |
| Israel | 16.7 | 23.4 | 33.3 | 4.4 | 21.1 | 17.1 | 20.4 | 20.3 |
| Italy | 40.4 | 45.4 | 54.2 | 24.1 | 35.8 | 39.5 | 42.6 | 43.4 |
| Japan | 31.2 | 32.6 | 35.6 | 16.7 | 27.3 | 29.6 | 30.5 | 32.0 |
| Korea | 20.7 | 23.8 | 26.8 | 15.7 | 19.9 | 20.5 | 22.1 | 22.6 |
| Latvia | 37.9 | 40.5 | 42.6 | 24.3 | 31.4 | 34.0 | 36.0 | 39.5 |
| Lithuania | 34.3 | 37.6 | 40.2 | 13.2 | 23.4 | 30.9 | 33.1 | 36.3 |
| Luxembourg | 31.8 | 39.8 | 46.4 | 11.6 | 19.0 | 28.7 | 33.4 | 34.8 |
| Mexico | 19.1 | 20.2 | 23.3 | 19.1 | 20.2 | 19.8 | 20.2 | 19.8 |
| Netherlands | 27.1 | 34.9 | 40.5 | 4.3 | 28.7 | 27.0 | 30.9 | 31.8 |
| New Zealand | 14.2 | 19.4 | 24.8 | -16.4 | 6.4 | 17.3 | 19.4 | 17.3 |
| Norway | 32.6 | 35.7 | 41.4 | 22.4 | 32.1 | 32.3 | 33.9 | 34.4 |
| Poland | 34.2 | 34.9 | 35.9 | 1.5 | 14.3 | 22.7 | 24.9 | 34.6 |
| Portugal | 37.6 | 41.9 | 47.4 | 24.8 | 30.9 | 37.2 | 39.5 | 40.0 |
| Slovak Republic | 39.2 | 41.5 | 43.4 | 28.3 | 30.0 | 36.2 | 37.8 | 40.5 |
| Slovenia | 40.4 | 43.5 | 46.4 | 16.7 | 29.3 | 36.3 | 39.4 | 42.3 |
| Spain | 36.0 | 39.5 | 44.0 | 25.0 | 34.2 | 36.5 | 38.2 | 38.1 |
| Sweden | 39.8 | 42.5 | 50.3 | 32.2 | 37.4 | 38.3 | 39.9 | 41.4 |
| Switzerland | 20.2 | 23.2 | 27.7 | 6.1 | 11.2 | 17.3 | 19.9 | 22.9 |
| Türkiye | 36.3 | 39.9 | 43.1 | 34.9 | 38.3 | 37.9 | 39.4 | 38.5 |
| United Kingdom | 25.9 | 30.8 | 37.2 | 17.4 | 26.3 | 26.5 | 28.8 | 28.9 |
| United States | 24.7 | 28.3 | 34.6 | -0.8 | 8.2 | 17.8 | 21.4 | 26.0 |
| <i>Unweighted average</i> | | | | | | | | |
| OECD-Average | 30.5 | 34.6 | 38.9 | 15.0 | 24.6 | 28.9 | 31.2 | 32.8 |
| OECD-EU 22 | 37.0 | 41.3 | 45.8 | 19.6 | 29.9 | 34.7 | 37.4 | 39.5 |

1. Two-earner couple.

StatLink  <https://stat.link/fjo10v>

Table 5.2. Income tax plus employee contributions, 2021

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

| | Single no children 67 (% AW) | Single no children 100 (% AW) | Single no children 167 (% AW) | Single 2 children 67 (% AW) | Married 2 children 100-0 (% AW) | Married 2 children 100-67 (% AW) ¹ | Married 2 children 100-100 (% AW) ¹ | Married no children 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 | 31.6 | 39.5 | 47.5 | 25.8 | 27.6 | 34.7 | 38.0 | 36.3 |
| Canada | 22.0 | 25.3 | 30.9 | 16.0 | 22.1 | 24.0 | 25.3 | 24.0 |
| 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 | 16.6 | 19.7 | 22.2 | -1.2 | 2.5 | 11.3 | 13.7 | 18.5 |
| Denmark | 32.7 | 35.5 | 40.9 | 31.0 | 31.6 | 34.4 | 35.5 | 34.4 |
| Estonia | 11.6 | 17.2 | 21.3 | 8.6 | 12.9 | 13.8 | 16.2 | 15.0 |
| Finland | 23.7 | 31.3 | 38.9 | 23.7 | 31.3 | 28.2 | 31.3 | 28.2 |
| France | 23.5 | 27.6 | 33.5 | 20.8 | 20.8 | 23.2 | 25.5 | 25.5 |
| Germany | 33.1 | 37.8 | 42.7 | 13.8 | 19.4 | 29.2 | 32.2 | 35.7 |
| Greece | 17.2 | 22.9 | 29.1 | 16.3 | 23.4 | 21.2 | 23.4 | 21.9 |
| Hungary | 33.5 | 33.5 | 33.5 | 20.3 | 24.7 | 28.2 | 29.1 | 33.5 |
| Iceland | 24.2 | 28.2 | 33.8 | 24.2 | 22.3 | 26.6 | 28.2 | 26.6 |
| Ireland | 17.1 | 27.3 | 36.5 | 12.3 | 17.6 | 23.1 | 27.3 | 23.1 |
| Israel | 12.6 | 19.0 | 29.0 | 5.2 | 19.0 | 14.1 | 17.1 | 16.0 |
| Italy | 21.6 | 28.2 | 39.7 | 14.3 | 21.7 | 22.8 | 26.0 | 25.5 |
| Japan | 20.6 | 22.2 | 26.2 | 20.6 | 20.8 | 21.6 | 22.2 | 21.6 |
| Korea | 12.1 | 15.5 | 19.6 | 10.2 | 13.7 | 13.3 | 14.9 | 14.1 |
| Latvia | 23.3 | 26.5 | 29.0 | 11.6 | 18.6 | 20.5 | 22.6 | 25.2 |
| Lithuania | 33.1 | 36.4 | 39.1 | 33.1 | 36.4 | 35.1 | 36.4 | 35.1 |
| Luxembourg | 22.4 | 31.4 | 38.9 | 16.7 | 19.5 | 25.8 | 30.0 | 25.8 |
| Mexico | 8.6 | 11.3 | 15.8 | 8.6 | 11.3 | 10.2 | 11.3 | 10.2 |
| Netherlands | 18.9 | 27.7 | 36.1 | 11.4 | 27.0 | 21.1 | 25.2 | 24.2 |
| New Zealand | 14.2 | 19.4 | 24.8 | 15.3 | 19.4 | 17.3 | 19.4 | 17.3 |
| Norway | 23.9 | 27.3 | 33.8 | 21.2 | 27.3 | 25.9 | 27.3 | 25.9 |
| Poland | 23.4 | 24.2 | 25.4 | 17.0 | 19.9 | 21.8 | 22.5 | 23.9 |
| Portugal | 22.8 | 28.1 | 34.9 | 14.2 | 17.8 | 22.3 | 25.2 | 25.8 |
| Slovak Republic | 21.0 | 23.9 | 26.5 | 13.2 | 13.3 | 19.6 | 21.3 | 22.7 |
| Slovenia | 30.8 | 34.5 | 37.7 | 25.4 | 26.6 | 29.4 | 31.5 | 33.0 |
| Spain | 16.8 | 21.4 | 27.3 | 2.5 | 14.5 | 17.5 | 19.7 | 19.6 |
| Sweden | 20.8 | 24.4 | 34.7 | 20.8 | 24.4 | 23.0 | 24.4 | 23.0 |
| Switzerland | 15.1 | 18.2 | 23.1 | 9.2 | 11.6 | 15.7 | 17.8 | 18.0 |
| Türkiye | 25.2 | 29.4 | 33.1 | 23.5 | 27.5 | 27.0 | 28.8 | 27.7 |
| United Kingdom | 18.9 | 23.3 | 29.6 | 18.9 | 22.7 | 21.5 | 23.3 | 21.5 |
| United States | 21.7 | 24.7 | 29.4 | 0.8 | 9.7 | 16.4 | 19.5 | 22.6 |
| <i>Unweighted average</i> | | | | | | | | |
| OECD-Average | 20.4 | 24.6 | 29.8 | 15.2 | 19.6 | 21.2 | 23.2 | 22.9 |
| OECD-EU 22 | 23.8 | 28.7 | 34.3 | 16.7 | 21.7 | 24.3 | 26.7 | 26.7 |

1. Two-earner couple.

StatLink  <https://stat.link/hbpz80>

Table 5.3. Income tax plus employee contributions less cash benefits, 2021

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

| | Single no children 67 (% AW) | Single no children 100 (% AW) | Single no children 167 (% AW) | Single 2 children 67 (% AW) | Married 2 children 100-0 (% AW) | Married 2 children 100-67 (% AW) ¹ | Married 2 children 100-100 (% AW) ¹ | Married no children 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 | 31.6 | 39.5 | 47.5 | 9.3 | 19.2 | 30.0 | 34.0 | 36.3 |
| Canada | 22.0 | 25.3 | 30.9 | -3.9 | 14.0 | 21.5 | 24.1 | 24.0 |
| Chile | -6.5 | 7.0 | 8.3 | -24.3 | -18.5 | -8.6 | -5.7 | -1.8 |
| Colombia | 0.0 | 0.0 | 0.0 | -7.6 | -5.1 | -6.1 | -5.1 | 0.0 |
| Costa Rica | 10.5 | 10.5 | 12.8 | 10.5 | 10.5 | 10.5 | 10.5 | 10.5 |
| Czech Republic | 16.6 | 19.7 | 22.2 | -11.5 | -4.4 | 11.3 | 13.7 | 18.5 |
| Denmark | 32.6 | 35.4 | 40.9 | 4.9 | 25.5 | 30.7 | 32.4 | 34.2 |
| Estonia | 11.6 | 17.2 | 21.3 | -6.7 | 5.1 | 9.1 | 12.4 | 15.0 |
| Finland | 23.7 | 31.3 | 38.9 | 11.9 | 26.5 | 25.3 | 28.9 | 28.2 |
| France | 23.5 | 27.6 | 33.5 | -4.0 | 16.8 | 20.8 | 23.5 | 25.5 |
| Germany | 33.1 | 37.8 | 42.7 | 13.8 | 19.4 | 29.2 | 32.2 | 35.7 |
| Greece | 17.2 | 22.9 | 29.1 | 8.6 | 18.8 | 19.3 | 23.4 | 21.9 |
| Hungary | 33.5 | 33.5 | 33.5 | 10.6 | 18.8 | 24.7 | 26.1 | 33.5 |
| Iceland | 24.2 | 28.2 | 33.8 | 12.3 | 15.9 | 26.1 | 28.2 | 26.6 |
| Ireland | 17.1 | 27.3 | 36.5 | -2.0 | 11.2 | 19.2 | 24.1 | 23.1 |
| Israel | 12.6 | 19.0 | 29.0 | -0.3 | 16.6 | 12.6 | 15.8 | 16.0 |
| Italy | 21.6 | 28.2 | 39.7 | 0.1 | 15.5 | 20.4 | 24.4 | 25.5 |
| Japan | 20.6 | 22.2 | 26.2 | 3.9 | 16.1 | 18.7 | 19.9 | 21.6 |
| Korea | 12.1 | 15.5 | 19.6 | 6.5 | 11.2 | 11.9 | 13.6 | 14.1 |
| Latvia | 23.3 | 26.5 | 29.0 | 6.4 | 15.2 | 18.4 | 20.8 | 25.2 |
| Lithuania | 33.1 | 36.4 | 39.1 | 11.7 | 22.1 | 29.7 | 31.9 | 35.1 |
| Luxembourg | 22.4 | 31.4 | 38.9 | -0.7 | 7.8 | 18.8 | 24.2 | 25.8 |
| Mexico | 8.6 | 11.3 | 15.8 | 8.6 | 11.3 | 10.2 | 11.3 | 10.2 |
| Netherlands | 18.9 | 27.7 | 36.1 | -6.5 | 20.8 | 18.8 | 23.2 | 24.2 |
| New Zealand | 14.2 | 19.4 | 24.8 | -16.4 | 6.4 | 17.3 | 19.4 | 17.3 |
| Norway | 23.9 | 27.3 | 33.8 | 12.3 | 23.3 | 23.5 | 25.3 | 25.9 |
| Poland | 23.4 | 24.2 | 25.4 | -14.7 | 0.2 | 10.0 | 12.6 | 23.9 |
| Portugal | 22.8 | 28.1 | 34.9 | 6.9 | 14.5 | 22.3 | 25.2 | 25.8 |
| Slovak Republic | 21.0 | 23.9 | 26.5 | 6.9 | 9.0 | 17.1 | 19.2 | 22.7 |
| Slovenia | 30.8 | 34.5 | 37.7 | 3.3 | 17.9 | 26.0 | 29.6 | 33.0 |
| Spain | 16.8 | 21.4 | 27.3 | 2.5 | 14.5 | 17.5 | 19.7 | 19.6 |
| Sweden | 20.8 | 24.4 | 34.7 | 10.9 | 17.7 | 19.0 | 21.1 | 23.0 |
| Switzerland | 15.1 | 18.2 | 23.1 | 0.1 | 5.5 | 12.0 | 14.7 | 18.0 |
| Türkiye | 25.2 | 29.4 | 33.1 | 23.5 | 27.5 | 27.0 | 28.8 | 27.7 |
| United Kingdom | 18.9 | 23.3 | 29.6 | 9.6 | 18.3 | 18.9 | 21.1 | 21.5 |
| United States | 18.3 | 22.4 | 29.4 | -9.2 | 0.7 | 11.0 | 15.0 | 19.9 |
| <i>Unweighted average</i> | | | | | | | | |
| OECD-Average | 20.0 | 24.6 | 29.8 | 2.2 | 13.1 | 18.1 | 20.7 | 22.6 |
| OECD-EU 22 | 23.8 | 28.7 | 34.3 | 2.9 | 14.9 | 20.9 | 24.0 | 26.7 |

1. Two-earner couple.


StatLink  <https://stat.link/hx9kr2>

Table 5.4. Income tax, 2021

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

| | Single no children 67 (% AW) | Single no children 100 (% AW) | Single no children 167 (% AW) | Single 2 children 67 (% AW) | Married 2 children 100-0 (% AW) | Married 2 children 100-67 (% AW) ¹ | Married 2 children 100-100 (% AW) ¹ | Married no children 100-67 (% AW) ¹ |
|---------------------------|------------------------------------|-------------------------------------|-------------------------------------|-----------------------------------|---------------------------------------|---|--|--|
| Australia | 17.4 | 23.2 | 29.4 | 17.4 | 23.2 | 20.9 | 23.2 | 20.9 |
| Austria | 9.3 | 15.2 | 21.8 | -1.5 | 7.9 | 9.3 | 12.2 | 12.8 |
| Belgium | 17.7 | 25.5 | 33.6 | 11.9 | 13.7 | 20.8 | 24.2 | 22.4 |
| Canada | 14.2 | 19.1 | 27.2 | 8.1 | 15.9 | 17.2 | 19.1 | 17.2 |
| 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 | 5.6 | 8.7 | 11.2 | -12.2 | -8.5 | 0.3 | 2.7 | 7.5 |
| Denmark | 32.7 | 35.5 | 40.9 | 31.0 | 31.6 | 34.4 | 35.5 | 34.4 |
| Estonia | 10.0 | 15.6 | 19.7 | 7.0 | 11.3 | 12.2 | 14.6 | 13.4 |
| Finland | 13.3 | 20.8 | 28.4 | 13.3 | 20.8 | 17.8 | 20.8 | 17.8 |
| France | 12.1 | 16.3 | 22.5 | 9.5 | 9.5 | 11.9 | 14.2 | 14.2 |
| Germany | 12.9 | 17.6 | 26.1 | -6.2 | -0.6 | 9.2 | 12.3 | 15.4 |
| Greece | 3.1 | 8.8 | 15.0 | 2.2 | 9.3 | 7.1 | 9.3 | 7.8 |
| Hungary | 15.0 | 15.0 | 15.0 | 1.8 | 6.2 | 9.7 | 10.6 | 15.0 |
| Iceland | 24.0 | 28.1 | 33.8 | 24.0 | 22.2 | 26.5 | 28.1 | 26.5 |
| Ireland | 13.1 | 23.3 | 32.5 | 8.3 | 13.6 | 19.1 | 23.3 | 19.1 |
| Israel | 6.3 | 10.8 | 19.3 | -1.1 | 10.8 | 6.7 | 8.9 | 8.6 |
| Italy | 12.1 | 18.7 | 30.1 | 4.8 | 12.2 | 13.3 | 16.5 | 16.0 |
| Japan | 6.1 | 7.8 | 12.5 | 6.1 | 6.4 | 7.1 | 7.8 | 7.1 |
| Korea | 3.0 | 6.4 | 11.5 | 1.0 | 4.5 | 4.2 | 5.7 | 5.0 |
| Latvia | 12.8 | 16.0 | 18.5 | 1.1 | 8.1 | 10.0 | 12.1 | 14.7 |
| Lithuania | 13.6 | 16.9 | 19.6 | 13.6 | 16.9 | 15.6 | 16.9 | 15.6 |
| Luxembourg | 10.1 | 19.1 | 26.6 | 4.4 | 7.2 | 13.5 | 17.7 | 13.5 |
| Mexico | 7.4 | 9.9 | 14.3 | 7.4 | 9.9 | 8.9 | 9.9 | 8.9 |
| Netherlands | 5.3 | 15.8 | 26.6 | 3.3 | 15.6 | 10.8 | 15.1 | 11.6 |
| New Zealand | 14.2 | 19.4 | 24.8 | 15.3 | 19.4 | 17.3 | 19.4 | 17.3 |
| Norway | 15.7 | 19.1 | 25.6 | 13.0 | 19.1 | 17.7 | 19.1 | 17.7 |
| Poland | 5.6 | 6.4 | 7.6 | -0.8 | 2.1 | 4.0 | 4.6 | 6.0 |
| Portugal | 11.8 | 17.1 | 23.9 | 3.2 | 6.8 | 11.3 | 14.2 | 14.8 |
| Slovak Republic | 7.6 | 10.5 | 13.1 | -0.2 | -0.1 | 6.2 | 7.9 | 9.3 |
| Slovenia | 8.7 | 12.4 | 15.6 | 3.3 | 4.5 | 7.3 | 9.4 | 10.9 |
| Spain | 10.5 | 15.1 | 20.9 | -3.8 | 8.1 | 11.2 | 13.3 | 13.2 |
| Sweden | 13.8 | 17.4 | 29.8 | 13.8 | 17.4 | 16.0 | 17.4 | 16.0 |
| Switzerland | 8.7 | 11.8 | 16.8 | 2.8 | 5.2 | 9.3 | 11.4 | 11.6 |
| Türkiye | 10.2 | 14.4 | 18.1 | 8.5 | 12.5 | 12.0 | 13.8 | 12.7 |
| United Kingdom | 11.0 | 14.0 | 22.0 | 11.0 | 13.4 | 12.8 | 14.0 | 12.8 |
| United States | 14.0 | 17.0 | 21.8 | -6.8 | 2.1 | 8.7 | 11.8 | 14.9 |
| <i>Unweighted average</i> | | | | | | | | |
| OECD-Average | 10.8 | 15.0 | 20.5 | 5.7 | 10.0 | 11.6 | 13.6 | 13.2 |
| OECD-EU 22 | 11.7 | 16.7 | 22.7 | 4.9 | 9.7 | 12.3 | 14.8 | 14.6 |

1. Two-earner couple.


StatLink  <https://stat.link/oxd7k9>

Table 5.5. Employee contributions, 2021

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

| | Single no children 67 (% AW) | Single no children 100 (% AW) | Single no children 167 (% AW) | Single 2 children 67 (% AW) | Married 2 children 100-0 (% AW) | Married 2 children 100-67 (% AW) ¹ | Married 2 children 100-100 (% AW) ¹ | Married no children 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 | 7.8 | 6.2 | 3.7 | 7.8 | 6.2 | 6.8 | 6.2 | 6.8 |
| 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 | 16.5 | 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 | 6.3 | 8.2 | 9.7 | 6.3 | 8.2 | 7.4 | 8.2 | 7.4 |
| Italy | 9.5 | 9.5 | 9.6 | 9.5 | 9.5 | 9.5 | 9.5 | 9.5 |
| Japan | 14.5 | 14.5 | 13.7 | 14.5 | 14.5 | 14.5 | 14.5 | 14.5 |
| Korea | 9.1 | 9.1 | 8.0 | 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 | 13.7 | 11.9 | 9.5 | 8.1 | 11.4 | 10.4 | 10.0 | 12.6 |
| 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 | 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 | 6.3 | 6.4 | 6.4 | 6.4 | 6.4 | 6.4 |
| Türkiye | 15.0 | 15.0 | 15.0 | 15.0 | 15.0 | 15.0 | 15.0 | 15.0 |
| United Kingdom | 7.9 | 9.3 | 7.5 | 7.9 | 9.3 | 8.7 | 9.3 | 8.7 |
| 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 |

1. Two-earner couple.

StatLink  <https://stat.link/c5uwso>

Table 5.6. 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 children 67 (% AW) | Single no children 100 (% AW) | Single no children 167 (% AW) | Single 2 children 67 (% AW) | Married 2 children 100-0 (% AW) | Married 2 children 100-67 (% AW) ¹ | Married 2 children 100-100 (% AW) ¹ | Married no children 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 | 58.1 | 47.0 | 52.6 | 51.8 | 55.9 | 55.6 | 56.0 |
| Greece | 45.3 | 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 | 35.6 | 53.6 | 56.8 | 74.2 | 53.6 | 53.6 | 53.6 | 53.6 |
| Israel | 36.8 | 36.8 | 50.7 | 34.4 | 36.8 | 36.8 | 36.8 | 36.8 |
| Italy | 54.7 | 64.0 | 62.9 | 55.9 | 65.2 | 64.6 | 64.6 | 64.0 |
| Japan | 33.1 | 37.3 | 35.1 | 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 | 49.7 | 57.2 | 55.7 | 60.7 | 43.0 | 56.4 | 57.2 | 56.4 |
| Mexico | 18.7 | 25.2 | 28.4 | 18.7 | 25.2 | 25.2 | 25.2 | 25.2 |
| Netherlands | 50.8 | 50.8 | 51.4 | 56.4 | 56.4 | 50.8 | 50.8 | 50.8 |
| New Zealand | 30.5 | 30.0 | 33.0 | 42.5 | 55.0 | 30.0 | 30.0 | 30.0 |
| Norway | 41.8 | 41.8 | 52.6 | 41.8 | 41.8 | 41.8 | 41.8 | 41.8 |
| 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 | 48.3 | 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 | 37.8 | 20.8 | 26.3 | 30.3 | 35.1 | 32.8 |
| Türkiye | 42.8 | 47.8 | 47.8 | 42.8 | 47.8 | 47.8 | 47.8 | 47.8 |
| United Kingdom | 40.2 | 40.2 | 49.0 | 70.0 | 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 | 40.6 | 42.9 | 46.1 | 47.3 | 42.2 | 42.7 | 43.1 | 42.3 |
| OECD-EU 22 | 47.9 | 50.9 | 52.8 | 53.6 | 48.5 | 50.4 | 50.8 | 50.2 |

Note: 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/mueoix>

Table 5.7. 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 children 67 (% AW) | Single no children 100 (% AW) | Single no children 167 (% AW) | Single 2 children 67 (% AW) | Married 2 children 100-0 (% AW) | Married 2 children 100-67 (% AW) ¹ | Married 2 children 100-100 (% AW) ¹ | Married no children 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 | 42.2 | 47.1 | 46.7 | 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 | 32.0 | 47.0 | 29.4 | 32.0 | 32.0 | 32.0 | 32.0 |
| Italy | 40.4 | 52.6 | 51.2 | 42.0 | 54.2 | 53.4 | 53.4 | 52.6 |
| Japan | 22.8 | 27.7 | 31.1 | 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 | 42.7 | 51.3 | 49.6 | 55.2 | 35.1 | 50.4 | 51.3 | 50.4 |
| Mexico | 12.5 | 19.5 | 22.9 | 12.5 | 19.5 | 19.5 | 19.5 | 19.5 |
| Netherlands | 45.4 | 45.4 | 51.4 | 51.7 | 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 | 34.2 | 46.4 | 34.2 | 34.2 | 34.2 | 34.2 | 34.2 |
| 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 | 32.9 | 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 | 34.1 | 15.8 | 21.6 | 25.9 | 31.0 | 28.5 |
| Türkiye | 32.8 | 38.7 | 38.7 | 32.8 | 38.7 | 38.7 | 38.7 | 38.7 |
| United Kingdom | 32.0 | 32.0 | 42.0 | 65.9 | 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 | 31.1 | 34.5 | 38.9 | 38.8 | 33.4 | 34.2 | 34.7 | 33.8 |
| OECD-EU 22 | 35.8 | 40.4 | 43.7 | 42.6 | 37.4 | 39.8 | 40.3 | 39.6 |

Note: 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/qk6f71>

Table 5.8. 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 children 67 (% AW) | Single no children 100 (% AW) | Single no children 167 (% AW) | Single 2 children 67 (% AW) | Married 2 children 100-0 (% AW) | Married 2 children 100-67 (% AW) ¹ | Married 2 children 100-100 (% AW) ¹ | Married no children 100-67 (% AW) ¹ |
|---------------------------|------------------------------------|-------------------------------------|-------------------------------------|-----------------------------------|---------------------------------------|---|--|--|
| Australia | 0.77 | 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 | 0.73 | 0.78 | 0.49 | 0.55 | 0.65 | 0.69 | 0.72 |
| Canada | 0.83 | 0.94 | 0.82 | 0.25 | 0.75 | 0.82 | 0.85 | 0.93 |
| 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 | 0.83 | 0.86 | 0.91 |
| Denmark | 0.91 | 0.90 | 0.75 | 0.66 | 0.78 | 0.84 | 0.86 | 0.89 |
| Estonia | 0.89 | 0.82 | 1.00 | 0.74 | 0.71 | 0.74 | 0.77 | 0.80 |
| Finland | 0.72 | 0.77 | 0.81 | 0.62 | 0.72 | 0.71 | 0.75 | 0.74 |
| 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 | 0.81 | 0.85 | 0.85 | 0.73 | 0.80 | 0.81 | 0.85 | 0.84 |
| Hungary | 1.00 | 1.00 | 1.00 | 0.74 | 0.82 | 0.88 | 0.90 | 1.00 |
| Iceland | 0.84 | 0.89 | 0.84 | 0.60 | 0.64 | 0.76 | 0.89 | 0.87 |
| Ireland | 0.86 | 0.71 | 0.76 | 0.28 | 0.58 | 0.64 | 0.68 | 0.67 |
| Israel | 0.78 | 0.84 | 0.75 | 0.70 | 0.81 | 0.78 | 0.81 | 0.81 |
| Italy | 0.76 | 0.66 | 0.81 | 0.58 | 0.54 | 0.58 | 0.62 | 0.64 |
| Japan | 0.97 | 0.93 | 0.93 | 0.57 | 0.86 | 0.89 | 0.90 | 0.92 |
| Korea | 0.89 | 0.91 | 0.89 | 0.91 | 0.86 | 0.87 | 0.89 | 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 | 0.64 | 0.73 | 0.81 | 0.84 | 0.88 |
| Luxembourg | 0.74 | 0.71 | 0.83 | 0.44 | 0.70 | 0.61 | 0.64 | 0.67 |
| Mexico | 0.96 | 0.91 | 0.92 | 0.96 | 0.91 | 0.90 | 0.91 | 0.90 |
| Netherlands | 0.67 | 0.75 | 0.76 | 0.45 | 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 | 0.86 | 0.90 | 0.81 | 0.75 | 0.86 | 0.86 | 0.88 | 0.89 |
| Poland | 0.97 | 0.98 | 0.81 | 0.03 | 0.74 | 0.82 | 0.85 | 0.97 |
| Portugal | 0.86 | 0.84 | 0.80 | 0.71 | 0.77 | 0.78 | 0.81 | 0.82 |
| Slovak Republic | 0.89 | 0.92 | 0.90 | 0.75 | 0.77 | 0.85 | 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 | 0.82 | 0.74 | 0.79 | 0.81 | 0.84 | 0.83 |
| Sweden | 0.89 | 0.88 | 0.68 | 0.79 | 0.81 | 0.82 | 0.84 | 0.86 |
| Switzerland | 0.92 | 0.88 | 0.86 | 0.84 | 0.83 | 0.84 | 0.81 | 0.87 |
| Türkiye | 0.90 | 0.87 | 0.92 | 0.88 | 0.85 | 0.84 | 0.86 | 0.85 |
| United Kingdom | 0.84 | 0.89 | 0.82 | 0.38 | 0.83 | 0.84 | 0.86 | 0.87 |
| United States | 0.90 | 0.82 | 0.87 | 0.47 | 0.74 | 0.83 | 0.75 | 0.92 |
| <i>Unweighted average</i> | | | | | | | | |
| OECD-Average | 0.86 | 0.86 | 0.86 | 0.63 | 0.76 | 0.80 | 0.82 | 0.85 |
| OECD-EU 22 | 0.84 | 0.83 | 0.85 | 0.60 | 0.73 | 0.76 | 0.78 | 0.82 |

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

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

Table 5.9. 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 children 67 (% AW) | Single no children 100 (% AW) | Single no children 167 (% AW) | Single 2 children 67 (% AW) | Married 2 children 100-0 (% AW) | Married 2 children 100-67 (% AW) ¹ | Married 2 children 100-100 (% AW) ¹ | Married no children 100-67 (% AW) ¹ |
|---------------------------|------------------------------------|-------------------------------------|-------------------------------------|-----------------------------------|---------------------------------------|---|--|--|
| Australia | 0.77 | 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 | 0.73 | 0.78 | 0.44 | 0.55 | 0.65 | 0.69 | 0.71 |
| Canada | 0.83 | 0.99 | 0.85 | 0.25 | 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 | 0.83 | 0.86 | 0.91 |
| Denmark | 0.91 | 0.90 | 0.75 | 0.66 | 0.78 | 0.84 | 0.86 | 0.89 |
| Estonia | 0.89 | 0.82 | 1.00 | 0.74 | 0.71 | 0.74 | 0.77 | 0.80 |
| Finland | 0.72 | 0.77 | 0.81 | 0.62 | 0.72 | 0.71 | 0.75 | 0.74 |
| France | 0.60 | 0.79 | 0.87 | 0.32 | 0.95 | 0.83 | 0.75 | 0.93 |
| Germany | 0.83 | 0.81 | 1.08 | 0.66 | 0.72 | 0.75 | 0.79 | 0.82 |
| Greece | 0.81 | 0.85 | 0.85 | 0.73 | 0.80 | 0.81 | 0.85 | 0.84 |
| Hungary | 1.00 | 1.00 | 1.00 | 0.74 | 0.82 | 0.88 | 0.90 | 1.00 |
| Iceland | 0.84 | 0.89 | 0.84 | 0.60 | 0.64 | 0.76 | 0.89 | 0.87 |
| Ireland | 0.86 | 0.71 | 0.76 | 0.28 | 0.58 | 0.64 | 0.68 | 0.67 |
| Israel | 0.76 | 0.83 | 0.74 | 0.69 | 0.80 | 0.76 | 0.79 | 0.79 |
| Italy | 0.76 | 0.66 | 0.81 | 0.58 | 0.54 | 0.58 | 0.62 | 0.64 |
| Japan | 0.97 | 0.93 | 1.01 | 0.57 | 0.86 | 0.89 | 0.90 | 0.92 |
| Korea | 0.89 | 0.91 | 0.92 | 0.91 | 0.86 | 0.87 | 0.89 | 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 | 0.64 | 0.73 | 0.81 | 0.84 | 0.88 |
| Luxembourg | 0.74 | 0.71 | 0.83 | 0.44 | 0.70 | 0.61 | 0.64 | 0.67 |
| Mexico | 1.01 | 0.94 | 0.93 | 1.01 | 0.94 | 0.93 | 0.94 | 0.93 |
| Netherlands | 0.68 | 0.76 | 0.82 | 0.46 | 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 | 0.86 | 0.90 | 0.81 | 0.75 | 0.86 | 0.86 | 0.88 | 0.89 |
| Poland | 0.97 | 0.98 | 0.81 | 0.03 | 0.74 | 0.82 | 0.85 | 0.97 |
| Portugal | 0.86 | 0.84 | 0.80 | 0.71 | 0.77 | 0.78 | 0.81 | 0.82 |
| Slovak Republic | 0.89 | 0.92 | 0.90 | 0.75 | 0.77 | 0.85 | 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 | 0.82 | 0.74 | 0.79 | 0.81 | 0.84 | 0.83 |
| Sweden | 0.89 | 0.88 | 0.68 | 0.79 | 0.81 | 0.82 | 0.84 | 0.86 |
| Switzerland | 0.92 | 0.88 | 0.86 | 0.84 | 0.83 | 0.84 | 0.81 | 0.87 |
| Türkiye | 0.90 | 0.87 | 0.92 | 0.88 | 0.85 | 0.84 | 0.86 | 0.85 |
| United Kingdom | 0.81 | 0.86 | 0.81 | 0.36 | 0.81 | 0.81 | 0.84 | 0.84 |
| United States | 0.91 | 0.82 | 0.88 | 0.47 | 0.75 | 0.83 | 0.75 | 0.93 |
| <i>Unweighted average</i> | | | | | | | | |
| OECD-Average | 0.85 | 0.86 | 0.88 | 0.63 | 0.77 | 0.80 | 0.82 | 0.85 |
| OECD-EU 22 | 0.83 | 0.83 | 0.87 | 0.59 | 0.73 | 0.76 | 0.78 | 0.82 |

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

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

StatLink <https://stat.link/3wutmb>

Table 5.10. Annual gross wage and net income, single person, 2021
In US dollars using PPP, by household type and wage level

| | Single no children 67 (% AW) | | Single no children 100 (% AW) | | Single no children 167 (% AW) | | Single 2 children 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 | 43 420 | 35 859 | 64 806 | 49 755 | 108 225 | 76 395 | 43 420 | 46 195 |
| Austria | 43 848 | 31 867 | 65 445 | 43 735 | 109 293 | 67 518 | 43 848 | 43 331 |
| Belgium | 46 302 | 31 693 | 69 108 | 41 824 | 115 410 | 60 549 | 46 302 | 42 007 |
| Canada | 41 715 | 32 534 | 62 262 | 46 507 | 103 977 | 71 869 | 41 715 | 43 336 |
| Chile | 16 804 | 17 890 | 25 081 | 23 325 | 41 885 | 38 408 | 16 804 | 20 888 |
| Colombia | 9 324 | 9 324 | 13 917 | 13 917 | 23 241 | 23 241 | 9 324 | 10 029 |
| Costa Rica | 17 680 | 15 823 | 26 388 | 23 617 | 44 067 | 38 439 | 17 680 | 15 823 |
| Czech Republic | 22 910 | 19 108 | 34 195 | 27 459 | 57 105 | 44 412 | 22 910 | 25 549 |
| Denmark | 45 909 | 30 955 | 68 521 | 44 297 | 114 430 | 67 591 | 45 909 | 43 657 |
| Estonia | 22 660 | 20 033 | 33 821 | 27 987 | 56 480 | 44 461 | 22 660 | 24 185 |
| Finland | 39 962 | 30 506 | 59 646 | 40 967 | 99 608 | 60 838 | 39 962 | 35 225 |
| France | 36 421 | 27 878 | 54 360 | 39 375 | 90 781 | 60 345 | 36 421 | 37 865 |
| Germany | 47 709 | 31 902 | 71 208 | 44 303 | 118 918 | 68 197 | 47 709 | 41 128 |
| Greece | 23 989 | 19 861 | 35 805 | 27 599 | 59 794 | 42 366 | 23 989 | 21 925 |
| Hungary | 23 503 | 15 630 | 35 079 | 23 328 | 58 583 | 38 957 | 23 503 | 21 023 |
| Iceland | 46 066 | 34 930 | 68 755 | 49 353 | 114 820 | 75 965 | 46 066 | 40 407 |
| Ireland | 44 357 | 36 791 | 66 205 | 48 137 | 110 562 | 70 224 | 44 357 | 45 257 |
| Israel | 29 666 | 25 927 | 44 277 | 35 863 | 73 943 | 52 522 | 29 666 | 29 744 |
| Italy | 32 795 | 25 724 | 48 948 | 35 148 | 81 742 | 49 290 | 32 795 | 32 746 |
| Japan | 33 946 | 26 961 | 50 666 | 39 401 | 84 613 | 62 440 | 33 946 | 32 620 |
| Korea | 38 423 | 33 783 | 57 348 | 48 438 | 95 772 | 77 013 | 38 423 | 35 936 |
| Latvia | 20 214 | 15 509 | 30 169 | 22 178 | 50 383 | 35 748 | 20 214 | 18 925 |
| Lithuania | 26 779 | 17 902 | 39 968 | 25 407 | 66 747 | 40 644 | 26 779 | 23 649 |
| Luxembourg | 51 563 | 40 021 | 76 959 | 52 782 | 128 522 | 78 488 | 51 563 | 51 903 |
| Mexico | 10 246 | 9 362 | 15 293 | 13 570 | 25 539 | 21 503 | 10 246 | 9 362 |
| Netherlands | 48 653 | 39 444 | 72 617 | 52 522 | 121 271 | 77 493 | 48 653 | 51 819 |
| New Zealand | 29 731 | 25 521 | 44 375 | 35 759 | 74 106 | 55 760 | 29 731 | 34 620 |
| Norway | 44 222 | 33 661 | 66 003 | 47 993 | 110 225 | 73 005 | 44 222 | 38 761 |
| Poland | 23 374 | 17 905 | 34 887 | 26 447 | 58 262 | 43 450 | 23 374 | 26 801 |
| Portugal | 24 241 | 18 708 | 36 180 | 26 026 | 60 421 | 39 354 | 24 241 | 22 560 |
| Slovak Republic | 17 909 | 14 150 | 26 730 | 20 337 | 44 640 | 32 817 | 17 909 | 16 676 |
| Slovenia | 26 372 | 18 246 | 39 361 | 25 800 | 65 732 | 40 943 | 26 372 | 25 492 |
| Spain | 29 581 | 24 600 | 44 151 | 34 699 | 73 732 | 53 633 | 29 581 | 28 831 |
| Sweden | 36 641 | 29 009 | 54 689 | 41 344 | 91 330 | 59 684 | 36 641 | 32 661 |
| Switzerland | 59 403 | 50 447 | 88 661 | 72 494 | 148 064 | 113 829 | 59 403 | 59 348 |
| Türkiye | 20 951 | 15 676 | 31 270 | 22 088 | 52 221 | 34 929 | 20 951 | 16 024 |
| United Kingdom | 40 500 | 32 826 | 60 447 | 46 390 | 100 947 | 71 091 | 40 500 | 36 631 |
| United States | 41 656 | 34 028 | 62 172 | 48 239 | 103 828 | 73 276 | 41 656 | 45 505 |
| <i>Unweighted average</i> | | | | | | | | |
| OECD-Average | 33 143 | 26 105 | 49 468 | 36 537 | 82 611 | 56 229 | 33 143 | 32 327 |
| OECD-EU 22 | 33 441 | 25 338 | 49 911 | 35 077 | 83 352 | 53 500 | 33 441 | 32 419 |

Table 5.11. Annual gross wage and net income, married couple, 2021

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

| | Married 2 children 100-0 (% AW) | | Married 2 children 100-67 (% AW) ¹ | | Married 2 children 100-100 (% AW) ¹ | | Married no children 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 | 64 806 | 55 220 | 108 225 | 85 614 | 129 611 | 99 511 | 108 225 | 85 614 |
| Austria | 65 445 | 55 199 | 109 293 | 86 198 | 130 890 | 98 066 | 109 293 | 75 602 |
| Belgium | 69 108 | 55 812 | 115 410 | 80 775 | 138 216 | 91 164 | 115 410 | 73 528 |
| Canada | 62 262 | 53 529 | 103 977 | 81 671 | 124 523 | 94 475 | 103 977 | 79 042 |
| Chile | 25 081 | 29 715 | 41 885 | 45 491 | 50 162 | 53 041 | 41 885 | 42 621 |
| Colombia | 13 917 | 14 621 | 23 241 | 24 650 | 27 834 | 29 243 | 23 241 | 23 241 |
| Costa Rica | 26 388 | 23 617 | 44 067 | 39 440 | 52 775 | 47 234 | 44 067 | 39 440 |
| Czech Republic | 34 195 | 35 697 | 57 105 | 50 648 | 68 389 | 58 999 | 57 105 | 46 567 |
| Denmark | 68 521 | 51 053 | 114 430 | 79 261 | 137 042 | 92 604 | 114 430 | 75 252 |
| Estonia | 33 821 | 32 088 | 56 480 | 51 330 | 67 641 | 59 285 | 56 480 | 48 020 |
| Finland | 59 646 | 43 855 | 99 608 | 74 360 | 119 291 | 84 822 | 99 608 | 71 472 |
| France | 54 360 | 45 216 | 90 781 | 71 900 | 108 720 | 83 129 | 90 781 | 67 593 |
| Germany | 71 208 | 57 378 | 118 918 | 84 194 | 142 416 | 96 515 | 118 918 | 76 501 |
| Greece | 39 385 | 32 000 | 65 773 | 53 064 | 78 770 | 60 321 | 65 773 | 51 388 |
| Hungary | 35 079 | 28 489 | 58 583 | 44 119 | 70 159 | 51 817 | 58 583 | 38 957 |
| Iceland | 68 755 | 57 823 | 114 820 | 84 868 | 137 509 | 98 705 | 114 820 | 84 282 |
| Ireland | 66 205 | 58 816 | 110 562 | 89 289 | 132 409 | 100 540 | 110 562 | 85 022 |
| Israel | 44 277 | 36 949 | 73 943 | 64 597 | 88 554 | 74 533 | 73 943 | 62 134 |
| Italy | 48 948 | 41 362 | 81 742 | 65 085 | 97 895 | 73 999 | 81 742 | 60 872 |
| Japan | 50 666 | 42 507 | 84 613 | 68 752 | 101 333 | 81 193 | 84 613 | 66 362 |
| Korea | 57 348 | 50 925 | 95 772 | 84 416 | 114 697 | 99 071 | 95 772 | 82 222 |
| Latvia | 30 169 | 25 594 | 50 383 | 41 103 | 60 339 | 47 772 | 50 383 | 37 687 |
| Lithuania | 39 968 | 31 154 | 66 747 | 46 926 | 79 937 | 54 431 | 66 747 | 43 308 |
| Luxembourg | 76 959 | 70 926 | 128 522 | 104 344 | 153 918 | 116 714 | 128 522 | 95 401 |
| Mexico | 15 293 | 13 570 | 25 539 | 22 932 | 30 585 | 27 140 | 25 539 | 22 932 |
| Netherlands | 72 617 | 57 515 | 121 271 | 98 455 | 145 234 | 111 533 | 121 271 | 91 966 |
| New Zealand | 44 375 | 41 530 | 74 106 | 61 279 | 88 750 | 71 517 | 74 106 | 61 279 |
| Norway | 66 003 | 50 608 | 110 225 | 84 269 | 132 006 | 98 601 | 110 225 | 81 655 |
| Poland | 34 887 | 34 802 | 58 262 | 52 421 | 69 775 | 60 963 | 58 262 | 44 353 |
| Portugal | 36 180 | 30 921 | 60 421 | 46 927 | 72 360 | 54 151 | 60 421 | 44 828 |
| Slovak Republic | 26 730 | 24 314 | 44 640 | 37 013 | 53 461 | 43 201 | 44 640 | 34 487 |
| Slovenia | 39 361 | 32 297 | 65 732 | 48 643 | 78 722 | 55 424 | 65 732 | 44 046 |
| Spain | 44 151 | 37 751 | 73 732 | 60 810 | 88 301 | 70 910 | 73 732 | 59 299 |
| Sweden | 54 689 | 44 995 | 91 330 | 74 004 | 109 377 | 86 339 | 91 330 | 70 353 |
| Switzerland | 88 661 | 83 792 | 148 064 | 130 258 | 177 322 | 151 168 | 148 064 | 121 454 |
| Türkiye | 31 270 | 22 667 | 52 221 | 38 112 | 62 540 | 44 524 | 52 221 | 37 765 |
| United Kingdom | 60 447 | 49 399 | 100 947 | 81 861 | 120 894 | 95 426 | 100 947 | 79 216 |
| United States | 62 172 | 61 722 | 103 828 | 92 422 | 124 345 | 105 723 | 103 828 | 83 177 |
| <i>Unweighted average</i> | | | | | | | | |
| OECD-Average | 49 562 | 42 511 | 82 768 | 66 619 | 99 124 | 76 942 | 82 768 | 62 867 |
| OECD-EU 22 | 50 074 | 42 147 | 83 624 | 65 494 | 100 148 | 75 123 | 83 624 | 60 750 |

1. Two-earner couple.

Table 5.12. Annual labour costs and net income, single person, 2021

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

| | Single no children 67 (% AW) | | Single no children 100 (% AW) | | Single no children 167 (% AW) | | Single 2 children 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 | 45 726 | 35 859 | 68 247 | 49 755 | 113 973 | 76 395 | 45 726 | 46 195 |
| Austria | 56 151 | 31 867 | 83 808 | 43 735 | 137 970 | 67 518 | 56 151 | 43 331 |
| Belgium | 58 370 | 31 693 | 87 867 | 41 824 | 146 738 | 60 549 | 58 370 | 42 007 |
| Canada | 46 157 | 32 534 | 67 868 | 46 507 | 110 612 | 71 869 | 46 157 | 43 336 |
| Chile | 16 804 | 17 890 | 25 081 | 23 325 | 41 885 | 38 408 | 16 804 | 20 888 |
| Colombia | 9 324 | 9 324 | 13 917 | 13 917 | 23 241 | 23 241 | 9 324 | 10 029 |
| Costa Rica | 22 365 | 15 823 | 33 380 | 23 617 | 55 745 | 38 439 | 22 365 | 15 823 |
| Czech Republic | 30 654 | 19 108 | 45 752 | 27 459 | 76 406 | 44 412 | 30 654 | 25 549 |
| Denmark | 45 909 | 30 955 | 68 521 | 44 297 | 114 430 | 67 591 | 45 909 | 43 657 |
| Estonia | 30 319 | 20 033 | 45 252 | 27 987 | 75 571 | 44 461 | 30 319 | 24 185 |
| Finland | 48 267 | 30 506 | 72 040 | 40 967 | 120 307 | 60 838 | 48 267 | 35 225 |
| France | 46 957 | 27 878 | 74 091 | 39 375 | 131 006 | 60 345 | 46 957 | 37 865 |
| Germany | 57 239 | 31 902 | 85 432 | 44 303 | 138 400 | 68 197 | 57 239 | 41 128 |
| Greece | 29 396 | 19 861 | 43 875 | 27 599 | 73 271 | 42 366 | 29 396 | 21 925 |
| Hungary | 27 499 | 15 630 | 41 043 | 23 328 | 68 542 | 38 957 | 27 499 | 21 023 |
| Iceland | 48 876 | 34 930 | 72 949 | 49 353 | 121 824 | 75 965 | 48 876 | 40 407 |
| Ireland | 49 259 | 36 791 | 73 520 | 48 137 | 122 779 | 70 224 | 49 259 | 45 257 |
| Israel | 31 110 | 25 927 | 46 832 | 35 863 | 78 753 | 52 522 | 31 110 | 29 744 |
| Italy | 43 151 | 25 724 | 64 405 | 35 148 | 107 557 | 49 290 | 43 151 | 32 746 |
| Japan | 39 161 | 26 961 | 58 449 | 39 401 | 96 975 | 62 440 | 39 161 | 32 620 |
| Korea | 42 614 | 33 783 | 63 602 | 48 438 | 105 178 | 77 013 | 42 614 | 35 936 |
| Latvia | 24 990 | 15 509 | 37 295 | 22 178 | 62 277 | 35 748 | 24 990 | 18 925 |
| Lithuania | 27 258 | 17 902 | 40 684 | 25 407 | 67 942 | 40 644 | 27 258 | 23 649 |
| Luxembourg | 58 699 | 40 021 | 87 610 | 52 782 | 146 309 | 78 488 | 58 699 | 51 903 |
| Mexico | 11 579 | 9 362 | 17 009 | 13 570 | 28 031 | 21 503 | 11 579 | 9 362 |
| Netherlands | 54 129 | 39 444 | 80 710 | 52 522 | 130 209 | 77 493 | 54 129 | 51 819 |
| New Zealand | 29 731 | 25 521 | 44 375 | 35 759 | 74 106 | 55 760 | 29 731 | 34 620 |
| Norway | 49 971 | 33 661 | 74 584 | 47 993 | 124 555 | 73 005 | 49 971 | 38 761 |
| Poland | 27 199 | 17 905 | 40 595 | 26 447 | 67 793 | 43 450 | 27 199 | 26 801 |
| Portugal | 29 998 | 18 708 | 44 773 | 26 026 | 74 771 | 39 354 | 29 998 | 22 560 |
| Slovak Republic | 23 273 | 14 150 | 34 736 | 20 337 | 58 010 | 32 817 | 23 273 | 16 676 |
| Slovenia | 30 618 | 18 246 | 45 698 | 25 800 | 76 315 | 40 943 | 30 618 | 25 492 |
| Spain | 38 426 | 24 600 | 57 352 | 34 699 | 95 777 | 53 633 | 38 426 | 28 831 |
| Sweden | 48 154 | 29 009 | 71 872 | 41 344 | 120 026 | 59 684 | 48 154 | 32 661 |
| Switzerland | 63 205 | 50 447 | 94 335 | 72 494 | 157 456 | 113 829 | 63 205 | 59 348 |
| Türkiye | 24 617 | 15 676 | 36 742 | 22 088 | 61 360 | 34 929 | 24 617 | 16 024 |
| United Kingdom | 44 328 | 32 826 | 67 028 | 46 390 | 113 116 | 71 091 | 44 328 | 36 631 |
| United States | 45 164 | 34 028 | 67 250 | 48 239 | 112 092 | 73 276 | 45 164 | 45 505 |
| <i>Unweighted average</i> | | | | | | | | |
| OECD-Average | 38 333 | 26 105 | 57 331 | 36 537 | 95 561 | 56 229 | 38 333 | 32 327 |
| OECD-EU 22 | 40 269 | 25 338 | 60 315 | 35 077 | 100 564 | 53 500 | 40 269 | 32 419 |

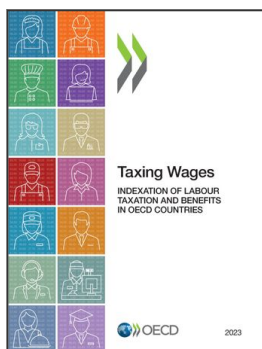
StatLink  <https://stat.link/lc2j7k>

Table 5.13. Annual labour costs and net income, married couple, 2021

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

| | Married 2 children 100-0 (% AW) | | Married 2 children 100-67 (% AW) ¹ | | Married 2 children 100-100 (% AW) ¹ | | Married no children 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 | 68 247 | 55 220 | 113 973 | 85 614 | 136 495 | 99 511 | 113 973 | 85 614 |
| Austria | 83 808 | 55 199 | 139 959 | 86 198 | 167 616 | 98 066 | 139 959 | 75 602 |
| Belgium | 87 867 | 55 812 | 146 237 | 80 775 | 175 734 | 91 164 | 146 237 | 73 528 |
| Canada | 67 868 | 53 529 | 114 025 | 81 671 | 135 736 | 94 475 | 114 025 | 79 042 |
| Chile | 25 081 | 29 715 | 41 885 | 45 491 | 50 162 | 53 041 | 41 885 | 42 621 |
| Colombia | 13 917 | 14 621 | 23 241 | 24 650 | 27 834 | 29 243 | 23 241 | 23 241 |
| Costa Rica | 33 380 | 23 617 | 55 745 | 39 440 | 66 761 | 47 234 | 55 745 | 39 440 |
| Czech Republic | 45 752 | 35 697 | 76 406 | 50 648 | 91 505 | 58 999 | 76 406 | 46 567 |
| Denmark | 68 521 | 51 053 | 114 430 | 79 261 | 137 042 | 92 604 | 114 430 | 75 252 |
| Estonia | 45 252 | 32 088 | 75 571 | 51 330 | 90 504 | 59 285 | 75 571 | 48 020 |
| Finland | 72 040 | 43 855 | 120 307 | 74 360 | 144 080 | 84 822 | 120 307 | 71 472 |
| France | 74 091 | 45 216 | 121 047 | 71 900 | 148 181 | 83 129 | 121 047 | 67 593 |
| Germany | 85 432 | 57 378 | 142 672 | 84 194 | 170 864 | 96 515 | 142 672 | 76 501 |
| Greece | 48 262 | 32 000 | 80 598 | 53 064 | 96 525 | 60 321 | 80 598 | 51 388 |
| Hungary | 41 043 | 28 489 | 68 542 | 44 119 | 82 086 | 51 817 | 68 542 | 38 957 |
| Iceland | 72 949 | 57 823 | 121 824 | 84 868 | 145 898 | 98 705 | 121 824 | 84 282 |
| Ireland | 73 520 | 58 816 | 122 779 | 89 289 | 147 041 | 100 540 | 122 779 | 85 022 |
| Israel | 46 832 | 36 949 | 77 943 | 64 597 | 93 665 | 74 533 | 77 943 | 62 134 |
| Italy | 64 405 | 41 362 | 107 557 | 65 085 | 128 810 | 73 999 | 107 557 | 60 872 |
| Japan | 58 449 | 42 507 | 97 609 | 68 752 | 116 897 | 81 193 | 97 609 | 66 362 |
| Korea | 63 602 | 50 925 | 106 216 | 84 416 | 127 205 | 99 071 | 106 216 | 82 222 |
| Latvia | 37 295 | 25 594 | 62 285 | 41 103 | 74 590 | 47 772 | 62 285 | 37 687 |
| Lithuania | 40 684 | 31 154 | 67 942 | 46 926 | 81 368 | 54 431 | 67 942 | 43 308 |
| Luxembourg | 87 610 | 70 926 | 146 309 | 104 344 | 175 220 | 116 714 | 146 309 | 95 401 |
| Mexico | 17 009 | 13 570 | 28 588 | 22 932 | 34 017 | 27 140 | 28 588 | 22 932 |
| Netherlands | 80 710 | 57 515 | 134 838 | 98 455 | 161 420 | 111 533 | 134 838 | 91 966 |
| New Zealand | 44 375 | 41 530 | 74 106 | 61 279 | 88 750 | 71 517 | 74 106 | 61 279 |
| Norway | 74 584 | 50 608 | 124 555 | 84 269 | 149 167 | 98 601 | 124 555 | 81 655 |
| Poland | 40 595 | 34 802 | 67 793 | 52 421 | 81 190 | 60 963 | 67 793 | 44 353 |
| Portugal | 44 773 | 30 921 | 74 771 | 46 927 | 89 546 | 54 151 | 74 771 | 44 828 |
| Slovak Republic | 34 736 | 24 314 | 58 010 | 37 013 | 69 472 | 43 201 | 58 010 | 34 487 |
| Slovenia | 45 698 | 32 297 | 76 315 | 48 643 | 91 396 | 55 424 | 76 315 | 44 046 |
| Spain | 57 352 | 37 751 | 95 777 | 60 810 | 114 704 | 70 910 | 95 777 | 59 299 |
| Sweden | 71 872 | 44 995 | 120 026 | 74 004 | 143 744 | 86 339 | 120 026 | 70 353 |
| Switzerland | 94 335 | 83 792 | 157 540 | 130 258 | 188 670 | 151 168 | 157 540 | 121 454 |
| Türkiye | 36 742 | 22 667 | 61 360 | 38 112 | 73 485 | 44 524 | 61 360 | 37 765 |
| United Kingdom | 67 028 | 49 399 | 111 356 | 81 861 | 134 056 | 95 426 | 111 356 | 79 216 |
| United States | 67 250 | 61 722 | 112 413 | 92 422 | 134 500 | 105 723 | 112 413 | 83 177 |
| <i>Unweighted average</i> | | | | | | | | |
| OECD-Average | 57 446 | 42 511 | 95 857 | 66 619 | 114 893 | 76 942 | 95 857 | 62 867 |
| OECD-EU 22 | 60 514 | 42 147 | 100 917 | 65 494 | 121 029 | 75 123 | 100 917 | 60 750 |

1. Two-earner couple.



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