

5 Effective tax rates on labour income in 2022

The chapter presents the effective tax rates on labour income for the eight model household types for 2022. 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 2023.

The following tables show the effective tax rates on labour income for the eight household types covered by the *Taxing Wages* models in 2022. Single employees, without children, earning the average wage are shown in column 2 of the tables while one-earner married couples, with two children, earning the average wage are shown in column 5. 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 2023.

- 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 2023 compared with 2022 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 personal income tax due as a percentage of gross wage earnings.
- Table 5.5 provides 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 increases 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, 2022

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	21.4	27.0	33.2	1.4	20.4	24.8	27.0	24.8
Austria	42.0	46.9	50.5	19.4	30.5	36.3	39.7	45.1
Belgium	46.3	53.0	59.1	29.3	37.6	45.3	48.7	50.3
Canada	30.2	31.9	35.6	7.0	21.6	28.9	30.8	31.2
Chile	7.0	7.0	8.2	4.8	5.7	6.1	6.6	7.0
Colombia	0.0	0.0	0.0	-6.4	-4.3	-5.2	-4.3	0.0
Costa Rica	29.2	29.2	31.0	29.2	29.2	29.2	29.2	29.2
Czechia	37.5	39.9	41.8	17.9	22.9	33.9	35.7	38.9
Denmark	33.9	36.3	41.9	18.0	27.0	32.0	33.5	35.3
Estonia	34.5	39.1	41.2	22.0	30.8	33.3	35.8	37.3
Finland	36.8	43.1	49.4	26.5	38.9	38.0	41.0	40.6
France	40.6	47.0	53.9	20.2	39.2	40.7	44.1	44.3
Germany	44.2	48.3	49.8	29.5	33.7	41.5	43.8	46.5
Greece	33.8	38.0	43.4	27.6	36.4	36.9	38.6	37.4
Hungary	41.2	41.2	41.2	23.6	29.9	34.4	35.5	41.2
Iceland	28.1	32.1	37.3	16.6	19.9	29.5	32.1	30.5
Ireland	26.8	35.6	43.7	11.8	22.4	28.9	33.0	32.1
Israel	16.7	23.4	33.2	3.4	18.1	15.2	17.5	20.3
Italy	39.3	45.0	53.3	24.5	33.4	36.0	40.1	42.7
Japan	31.2	32.7	35.6	17.2	27.4	29.7	30.6	32.1
Korea	21.5	24.5	27.5	13.3	18.8	20.1	21.8	23.3
Latvia	37.0	40.4	42.7	19.5	28.7	32.0	34.6	39.1
Lithuania	34.2	38.4	40.6	13.7	24.7	31.5	34.1	36.7
Luxembourg	31.7	39.9	46.8	12.8	19.5	29.2	33.9	35.1
Mexico	19.3	21.0	23.9	19.3	21.0	20.3	21.0	20.3
Netherlands	28.4	35.8	41.0	7.1	30.1	28.5	32.2	32.8
New Zealand	14.7	20.1	25.3	-16.1	7.9	18.0	20.1	18.0
Norway	32.7	36.2	42.1	23.2	32.9	32.8	34.6	34.8
Poland	31.6	33.8	35.6	4.4	13.0	22.9	25.4	32.9
Portugal	38.2	42.1	47.9	26.2	31.9	37.8	39.9	40.4
Slovak Republic	39.4	41.5	43.6	24.8	26.5	34.1	36.0	40.7
Slovenia	39.7	42.9	46.0	16.4	29.1	35.7	38.8	41.6
Spain	36.1	39.6	44.1	25.7	34.6	36.7	38.4	38.2
Sweden	39.5	42.4	50.3	32.2	37.5	38.3	39.9	41.2
Switzerland	20.4	23.4	28.1	6.6	11.7	17.8	20.4	23.2
Türkiye	33.4	38.2	42.0	33.4	38.2	36.3	38.2	36.3
United Kingdom	26.8	31.7	38.5	18.4	27.4	27.4	29.8	29.7
United States	27.8	30.5	34.7	13.7	19.8	24.7	27.3	28.5
OECD-Average	30.9	34.7	39.1	16.8	25.6	29.5	31.7	33.1
OECD-EU 22	37.0	41.4	45.8	20.6	29.9	34.7	37.4	39.6

1. Two-earner couple.

Table 5.2. Income tax plus employee contributions, 2022

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	17.2	23.2	29.7	17.2	23.2	20.8	23.2	20.8
Austria	27.6	33.3	38.3	15.6	24.5	26.5	29.6	31.0
Belgium	32.4	40.2	48.0	26.8	28.7	35.5	38.8	37.0
Canada	22.6	25.7	31.5	17.0	22.5	24.4	25.7	24.4
Chile	7.0	7.0	8.2	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	12.7	10.5	10.5	10.5	10.5	10.5
Czechia	16.4	19.6	22.1	-0.3	3.2	11.6	14.0	18.3
Denmark	33.4	36.0	41.7	31.6	32.3	34.9	36.0	34.9
Estonia	12.4	18.5	21.3	9.7	14.6	15.0	17.6	16.1
Finland	23.4	31.1	38.7	23.4	31.1	28.0	31.1	28.0
France	23.5	27.6	33.5	20.8	21.0	23.3	25.6	25.6
Germany	33.8	38.5	42.7	16.2	21.0	30.5	33.1	36.4
Greece	19.0	24.2	30.7	18.2	24.9	22.8	24.9	23.4
Hungary	33.5	33.5	33.5	22.1	25.9	28.9	29.7	33.5
Iceland	23.5	27.8	33.3	23.5	21.6	26.1	27.8	26.1
Ireland	18.7	28.5	37.5	13.5	19.7	24.6	28.5	24.6
Israel	12.6	19.0	28.9	4.1	15.9	12.1	13.9	16.0
Italy	20.1	27.7	38.6	20.1	25.5	24.6	27.7	24.6
Japan	20.6	22.3	26.3	20.6	20.9	21.6	22.3	21.6
Korea	12.9	16.2	20.4	10.6	14.4	14.1	15.5	14.9
Latvia	22.2	26.4	29.2	11.3	19.1	20.3	22.7	24.7
Lithuania	33.0	37.3	39.5	33.0	37.3	35.5	37.3	35.5
Luxembourg	22.3	31.6	39.4	17.3	19.5	26.1	30.3	26.1
Mexico	9.0	12.2	16.5	9.0	12.2	10.9	12.2	10.9
Netherlands	19.7	28.1	36.4	13.3	27.8	22.2	26.0	24.8
New Zealand	15.4	20.1	25.3	15.4	20.1	18.2	20.1	18.2
Norway	24.0	27.9	34.6	21.5	27.9	26.3	27.9	26.3
Poland	20.4	23.0	25.1	13.5	15.3	20.2	21.5	21.9
Portugal	23.5	28.4	35.6	15.4	18.8	23.0	25.7	26.3
Slovak Republic	21.4	24.2	26.8	10.4	10.1	17.7	19.7	23.0
Slovenia	30.0	33.7	37.3	24.7	26.3	28.8	30.8	32.2
Spain	17.0	21.6	27.4	3.5	15.1	17.8	20.0	19.7
Sweden	20.5	24.2	34.6	20.5	24.2	22.7	24.2	22.7
Switzerland	15.3	18.5	23.5	9.4	11.9	16.0	18.3	18.3
Türkiye	21.7	27.3	31.9	21.7	27.3	25.1	27.3	25.1
United Kingdom	19.3	23.8	30.6	19.3	23.2	22.0	23.8	22.0
United States	21.7	24.8	29.5	6.4	13.3	18.5	21.4	22.6
OECD-Average	20.5	24.8	30.0	15.6	19.9	21.4	23.5	23.0
OECD-EU 22	23.8	29.0	34.4	17.3	22.1	24.6	27.0	26.8

1. Two-earner couple.

Table 5.3. Income tax plus employee contributions less cash benefits, 2022

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	17.2	23.2	29.7	-3.8	16.2	20.8	23.2	20.8
Austria	25.8	32.1	37.8	-3.2	11.0	18.4	22.8	29.7
Belgium	32.4	40.2	48.0	10.9	20.7	30.8	34.8	37.0
Canada	22.6	25.7	31.5	-3.1	14.5	21.9	24.5	24.4
Chile	7.0	7.0	8.2	4.8	5.7	6.1	6.6	7.0
Colombia	0.0	0.0	0.0	-6.4	-4.3	-5.2	-4.3	0.0
Costa Rica	10.5	10.5	12.7	10.5	10.5	10.5	10.5	10.5
Czechia	16.4	19.6	22.1	-9.8	-3.2	11.6	14.0	18.3
Denmark	33.3	35.9	41.7	17.2	26.5	31.5	33.1	34.9
Estonia	12.4	18.5	21.3	-4.3	7.5	10.7	14.1	16.1
Finland	23.4	31.1	38.7	10.9	26.0	25.0	28.6	28.0
France	23.5	27.6	33.5	-3.0	17.0	20.9	23.7	25.6
Germany	33.0	38.0	42.4	15.4	20.5	29.8	32.6	35.8
Greece	19.0	24.2	30.7	11.4	22.1	22.8	24.9	23.4
Hungary	33.5	33.5	33.5	13.6	20.8	25.9	27.1	33.5
Iceland	23.5	27.8	33.3	11.3	14.8	25.0	27.8	26.1
Ireland	18.7	28.5	37.5	2.1	13.8	21.1	25.6	24.6
Israel	12.6	19.0	28.9	-1.4	13.4	10.6	12.7	16.0
Italy	20.1	27.7	38.6	0.7	12.4	15.8	21.1	24.6
Japan	20.6	22.3	26.3	4.5	16.3	18.9	20.0	21.6
Korea	12.9	16.2	20.4	3.7	9.8	11.3	13.2	14.9
Latvia	22.2	26.4	29.2	0.5	11.8	16.0	19.1	24.7
Lithuania	33.0	37.3	39.5	12.2	23.3	30.3	32.9	35.5
Luxembourg	22.3	31.6	39.4	0.8	8.4	19.4	24.7	26.1
Mexico	9.0	12.2	16.5	9.0	12.2	10.9	12.2	10.9
Netherlands	19.7	28.1	36.4	-4.2	21.8	19.8	24.0	24.8
New Zealand	14.7	20.1	25.3	-16.1	7.9	18.0	20.1	18.0
Norway	24.0	27.9	34.6	13.2	24.2	24.1	26.1	26.3
Poland	20.4	23.0	25.1	-11.3	-1.2	10.3	13.2	21.9
Portugal	23.5	28.4	35.6	8.6	15.8	23.0	25.7	26.3
Slovak Republic	21.4	24.2	26.8	2.4	4.7	14.5	17.0	23.0
Slovenia	30.0	33.7	37.3	2.9	17.7	25.4	29.0	32.2
Spain	17.0	21.6	27.4	3.5	15.1	17.8	20.0	19.7
Sweden	20.5	24.2	34.6	10.9	17.8	18.9	21.0	22.7
Switzerland	15.3	18.5	23.5	0.6	6.0	12.5	15.3	18.3
Türkiye	21.7	27.3	31.9	21.7	27.3	25.1	27.3	25.1
United Kingdom	19.3	23.8	30.6	10.1	19.0	19.5	21.6	22.0
United States	21.7	24.8	29.5	6.4	13.3	18.5	21.4	22.6
OECD-Average	20.4	24.8	30.0	4.0	14.1	18.6	21.2	23.0
OECD-EU 22	23.7	28.9	34.4	4.0	15.0	20.9	24.0	26.8

1. Two-earner couple.

Table 5.4. Income tax, 2022

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	17.2	23.2	29.7	17.2	23.2	20.8	23.2	20.8
Austria	9.7	15.3	22.2	-2.4	6.6	8.6	11.6	13.1
Belgium	18.7	26.3	34.2	13.2	14.9	21.8	25.0	23.2
Canada	14.6	19.4	27.7	9.0	16.2	17.5	19.4	17.5
Chile	0.0	0.0	1.2	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	2.2	0.0	0.0	0.0	0.0	0.0
Czechia	5.4	8.6	11.1	-11.3	-7.8	0.6	3.0	7.3
Denmark	33.4	36.0	41.7	31.6	32.3	34.9	36.0	34.9
Estonia	10.8	16.9	19.7	8.1	13.0	13.4	16.0	14.5
Finland	13.2	20.8	28.4	13.2	20.8	17.8	20.8	17.8
France	12.1	16.2	22.5	9.5	9.5	11.9	14.2	14.2
Germany	13.5	18.2	27.5	-3.8	1.1	10.5	13.1	16.1
Greece	5.0	10.2	16.7	4.2	10.9	8.8	10.9	9.4
Hungary	15.0	15.0	15.0	3.6	7.4	10.4	11.2	15.0
Iceland	23.4	27.7	33.2	23.4	21.5	25.9	27.7	25.9
Ireland	14.7	24.5	33.5	9.5	15.7	20.6	24.5	20.6
Israel	6.2	10.8	19.2	-2.2	7.7	4.6	5.7	8.5
Italy	11.5	19.0	29.1	11.5	16.8	16.0	19.0	16.0
Japan	6.2	7.9	12.7	6.2	6.5	7.2	7.9	7.2
Korea	3.6	6.9	12.3	1.3	5.2	4.8	6.3	5.6
Latvia	11.7	15.9	18.7	0.8	8.6	9.8	12.2	14.2
Lithuania	13.5	17.8	20.0	13.5	17.8	16.0	17.8	16.0
Luxembourg	10.1	19.3	27.0	5.1	7.2	13.8	18.0	13.8
Mexico	7.7	10.8	15.0	7.7	10.8	9.6	10.8	9.6
Netherlands	6.4	16.5	27.2	4.8	16.4	11.8	16.0	12.5
New Zealand	15.4	20.1	25.3	15.4	20.1	18.2	20.1	18.2
Norway	16.0	19.9	26.6	13.5	19.9	18.3	19.9	18.3
Poland	2.6	5.1	7.2	-4.4	-2.5	2.4	3.7	4.1
Portugal	12.5	17.4	24.6	4.4	7.8	12.0	14.7	15.3
Slovak Republic	8.0	10.8	13.4	-3.0	-3.3	4.3	6.3	9.6
Slovenia	7.9	11.6	15.2	2.6	4.2	6.7	8.7	10.1
Spain	10.7	15.2	21.1	-2.8	8.7	11.5	13.6	13.4
Sweden	13.5	17.2	29.8	13.5	17.2	15.7	17.2	15.7
Switzerland	8.9	12.1	17.2	3.0	5.5	9.6	11.9	11.9
Türkiye	6.7	12.3	16.9	6.7	12.3	10.1	12.3	10.1
United Kingdom	11.6	14.4	23.2	11.6	13.8	13.3	14.4	13.3
United States	14.1	17.1	21.9	-1.2	5.7	10.9	13.7	15.0
OECD-Average	10.8	15.2	20.8	6.1	10.3	11.8	13.9	13.4
OECD-EU 22	11.8	17.0	23.0	5.5	10.1	12.7	15.2	14.9

1. Two-earner couple.

Table 5.5. Employee contributions, 2022

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	16.1	18.0	18.0	18.0	18.0	18.0
Belgium	13.6	14.0	13.9	13.6	13.8	13.8	13.7	13.8
Canada	8.0	6.3	3.7	8.0	6.3	7.0	6.3	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
Czechia	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	10.2	10.3	10.3	10.2	10.3	10.2	10.3	10.2
France	11.3	11.4	11.0	11.3	11.4	11.4	11.4	11.4
Germany	20.3	20.3	15.1	20.0	20.0	20.0	20.0	20.3
Greece	14.0	14.0	14.0	14.0	14.0	14.0	14.0	14.0
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	0.2	0.1	0.2
Ireland	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Israel	6.4	8.2	9.7	6.4	8.2	7.5	8.2	7.5
Italy	8.7	8.7	9.5	8.7	8.7	8.7	8.7	8.7
Japan	14.5	14.5	13.6	14.5	14.5	14.5	14.5	14.5
Korea	9.3	9.3	8.1	9.3	9.3	9.3	9.3	9.3
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	1.4	1.4	1.4
Netherlands	13.3	11.6	9.2	8.5	11.4	10.4	10.0	12.3
New Zealand	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Norway	8.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0
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	4.9	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	7.7	9.4	7.4	7.7	9.4	8.7	9.4	8.7
United States	7.7	7.7	7.7	7.7	7.7	7.7	7.7	7.7
OECD-Average	9.6	9.7	9.2	9.5	9.6	9.6	9.6	9.6
OECD-EU 22	12.0	12.0	11.5	11.8	11.9	11.9	11.9	12.0

1. Two-earner couple.

Table 5.6. Marginal rate of income tax plus employee and employer contributions less cash benefits, 2022

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	54.3	59.5	45.7	36.5	59.5	59.5	59.5	59.5
Belgium	68.5	68.7	67.8	68.5	65.0	67.8	67.8	67.8
Canada	41.9	31.9	44.5	79.2	37.4	37.4	37.4	31.9
Chile	7.0	7.0	10.3	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	29.2	29.2	36.5	29.2	29.2	29.2	29.2	29.2
Czechia	44.7	44.7	44.7	44.7	44.7	44.7	44.7	44.7
Denmark	39.1	42.1	55.9	37.3	42.1	42.1	42.1	42.1
Estonia	41.2	49.5	41.2	41.2	49.5	49.5	49.5	49.5
Finland	56.1	56.1	59.0	56.1	56.1	56.1	56.1	56.1
France	64.6	57.7	60.0	74.5	41.2	50.0	57.7	47.3
Germany	54.5	59.0	47.0	53.2	52.2	54.2	56.4	56.8
Greece	46.6	46.6	56.4	46.6	50.8	50.8	50.8	50.8
Hungary	41.2	41.2	41.2	41.2	41.2	41.2	41.2	41.2
Iceland	40.2	40.2	47.7	49.3	49.3	45.6	40.2	40.2
Ireland	53.6	53.6	56.8	35.6	53.6	53.6	53.6	53.6
Israel	36.8	36.8	50.7	40.9	36.8	36.8	36.8	36.8
Italy	56.1	62.7	64.2	56.1	62.7	66.6	66.6	62.7
Japan	33.1	37.3	38.0	52.5	37.3	37.3	37.3	37.3
Korea	30.3	31.0	33.0	23.3	31.0	31.0	31.0	31.0
Latvia	47.4	47.4	44.5	47.4	47.4	47.4	47.4	47.4
Lithuania	47.2	44.1	40.6	47.2	44.1	44.1	44.1	44.1
Luxembourg	51.6	58.5	56.5	60.9	44.3	58.5	58.5	58.5
Mexico	18.6	28.3	28.3	18.6	28.3	28.3	28.3	28.3
Netherlands	51.0	51.0	51.1	56.5	56.5	51.0	51.0	51.0
New Zealand	17.5	33.0	33.0	44.5	60.0	33.0	33.0	33.0
Norway	41.6	49.9	52.6	41.6	49.9	49.9	49.9	49.9
Poland	38.3	38.3	38.3	29.4	38.3	38.3	38.3	38.3
Portugal	46.7	51.1	58.0	46.7	46.7	49.5	51.1	49.5
Slovak Republic	45.9	45.9	49.1	41.4	45.9	45.9	45.9	45.9
Slovenia	43.6	50.3	55.0	43.6	43.6	43.6	43.6	50.3
Spain	44.3	47.9	53.8	44.3	47.9	47.9	47.9	47.9
Sweden	46.2	49.3	65.9	46.2	49.3	49.3	49.3	49.3
Switzerland	26.7	32.5	39.5	20.8	26.3	31.1	36.7	33.5
Türkiye	47.8	47.8	47.8	47.8	47.8	47.8	47.8	47.8
United Kingdom	41.3	41.3	50.0	73.6	41.3	41.3	41.3	41.3
United States	31.5	40.8	42.7	52.3	31.5	31.5	40.8	31.5
OECD-Average	41.2	43.5	46.0	44.6	43.1	43.1	43.7	43.0
OECD-EU 22	49.2	51.1	52.4	47.9	49.2	50.5	51.0	50.6

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.

Table 5.7. Marginal rate of income tax plus employee contributions less cash benefits, 2022

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	41.5	48.2	42.0	18.7	48.2	48.2	48.2	48.2
Belgium	55.6	60.2	59.0	55.6	55.6	59.0	59.0	59.0
Canada	35.4	29.6	43.4	76.9	35.4	35.3	35.3	29.6
Chile	7.0	7.0	10.3	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	19.7	10.5	10.5	10.5	10.5	10.5
Czechia	26.0	26.0	26.0	26.0	26.0	26.0	26.0	26.0
Denmark	39.1	42.1	55.9	37.3	42.1	42.1	42.1	42.1
Estonia	21.3	32.4	21.3	21.3	32.4	32.4	32.4	32.4
Finland	46.8	46.8	50.4	46.8	46.8	46.8	46.8	46.8
France	32.6	42.2	42.2	51.6	19.8	31.7	42.2	28.0
Germany	45.5	50.8	47.0	43.8	42.7	45.0	47.7	48.1
Greece	34.6	34.6	46.7	34.6	39.8	39.8	39.8	39.8
Hungary	33.5	33.5	33.5	33.5	33.5	33.5	33.5	33.5
Iceland	36.4	36.4	44.4	46.0	46.0	42.2	36.4	36.4
Ireland	48.5	48.5	52.0	28.5	48.5	48.5	48.5	48.5
Israel	32.0	32.0	47.0	36.4	32.0	32.0	32.0	32.0
Italy	42.3	51.0	52.9	42.3	51.0	56.1	56.1	51.0
Japan	22.8	27.7	34.1	45.2	27.7	27.7	27.7	27.7
Korea	22.6	23.4	28.6	14.9	23.4	23.4	23.4	23.4
Latvia	34.9	34.9	31.4	34.9	34.9	34.9	34.9	34.9
Lithuania	46.3	43.1	39.5	46.3	43.1	43.1	43.1	43.1
Luxembourg	44.8	52.7	50.5	55.4	36.6	52.7	52.7	52.7
Mexico	12.5	22.9	22.9	12.5	22.9	22.9	22.9	22.9
Netherlands	45.2	45.2	51.1	51.4	51.4	45.2	45.2	45.2
New Zealand	17.5	33.0	33.0	44.5	60.0	33.0	33.0	33.0
Norway	34.0	43.4	46.4	34.0	43.4	43.4	43.4	43.4
Poland	28.2	28.2	28.2	17.8	28.2	28.2	28.2	28.2
Portugal	34.0	39.5	48.0	34.0	34.0	37.5	39.5	37.5
Slovak Republic	29.9	29.9	34.0	24.0	29.9	29.9	29.9	29.9
Slovenia	34.6	42.4	47.8	34.6	34.6	34.6	34.6	42.4
Spain	27.6	32.4	40.0	27.6	32.4	32.4	32.4	32.4
Sweden	29.2	33.4	55.2	29.2	33.4	33.4	33.4	33.4
Switzerland	22.0	28.1	36.0	15.7	21.5	26.7	32.6	29.3
Türkiye	38.7	38.7	38.7	38.7	38.7	38.7	38.7	38.7
United Kingdom	32.7	32.7	42.7	69.7	32.7	32.7	32.7	32.7
United States	26.3	36.3	38.3	48.6	26.3	26.3	36.3	26.3
OECD-Average	31.8	35.2	38.9	35.6	34.5	34.7	35.4	34.6
OECD-EU 22	37.4	40.8	43.4	36.1	38.4	40.0	40.7	40.1

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.

Table 5.8. Percentage increase in net income relative to percentage increase in gross wages, 2022
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	0.87	0.42	0.75	0.79	0.81	0.79
Austria	0.79	0.76	0.93	0.79	0.58	0.64	0.67	0.74
Belgium	0.66	0.67	0.79	0.50	0.56	0.59	0.63	0.65
Canada	0.83	0.95	0.83	0.22	0.76	0.83	0.86	0.93
Chile	1.00	1.00	0.98	0.98	0.99	0.99	1.00	1.00
Colombia	1.00	1.00	1.00	0.94	0.96	0.95	0.96	1.00
Costa Rica	1.00	1.00	0.92	1.00	1.00	1.00	1.00	1.00
Czechia	0.89	0.92	0.95	0.67	0.72	0.84	0.86	0.91
Denmark	0.91	0.90	0.76	0.76	0.79	0.84	0.86	0.89
Estonia	0.90	0.83	1.00	0.75	0.73	0.76	0.79	0.81
Finland	0.69	0.77	0.81	0.60	0.72	0.71	0.74	0.74
France	0.88	0.80	0.87	0.47	0.97	0.86	0.76	0.97
Germany	0.81	0.79	0.92	0.66	0.72	0.78	0.78	0.81
Greece	0.81	0.86	0.77	0.74	0.77	0.78	0.80	0.79
Hungary	1.00	1.00	1.00	0.77	0.84	0.90	0.91	1.00
Iceland	0.83	0.88	0.83	0.61	0.63	0.77	0.88	0.86
Ireland	0.63	0.72	0.77	0.73	0.60	0.65	0.69	0.68
Israel	0.78	0.84	0.75	0.63	0.79	0.76	0.78	0.81
Italy	0.72	0.68	0.77	0.58	0.56	0.52	0.56	0.65
Japan	0.97	0.93	0.89	0.57	0.86	0.89	0.90	0.92
Korea	0.89	0.91	0.90	0.88	0.85	0.86	0.88	0.90
Latvia	0.84	0.88	0.97	0.65	0.74	0.77	0.80	0.86
Lithuania	0.80	0.91	1.00	0.61	0.74	0.82	0.85	0.88
Luxembourg	0.71	0.69	0.82	0.45	0.69	0.59	0.63	0.64
Mexico	0.96	0.88	0.92	0.96	0.88	0.87	0.88	0.87
Netherlands	0.68	0.76	0.77	0.47	0.62	0.68	0.72	0.73
New Zealand	0.97	0.84	0.90	0.48	0.43	0.82	0.84	0.82
Norway	0.87	0.78	0.82	0.76	0.75	0.75	0.77	0.77
Poland	0.90	0.93	0.96	0.74	0.71	0.80	0.83	0.92
Portugal	0.86	0.84	0.81	0.72	0.78	0.81	0.81	0.85
Slovak Republic	0.89	0.93	0.90	0.78	0.74	0.82	0.85	0.91
Slovenia	0.94	0.87	0.83	0.67	0.79	0.88	0.92	0.85
Spain	0.87	0.86	0.83	0.75	0.80	0.82	0.84	0.84
Sweden	0.89	0.88	0.68	0.79	0.81	0.82	0.84	0.86
Switzerland	0.92	0.88	0.84	0.85	0.83	0.84	0.80	0.87
Türkiye	0.78	0.84	0.90	0.78	0.84	0.82	0.84	0.82
United Kingdom	0.83	0.88	0.83	0.34	0.83	0.84	0.86	0.86
United States	0.94	0.85	0.88	0.55	0.85	0.90	0.81	0.95
OECD-Average	0.85	0.86	0.87	0.67	0.76	0.80	0.82	0.85
OECD-EU 22	0.82	0.83	0.86	0.67	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, 2022

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	0.87	0.42	0.75	0.79	0.81	0.79
Austria	0.79	0.76	1.10	0.79	0.58	0.64	0.67	0.74
Belgium	0.59	0.67	0.79	0.45	0.56	0.59	0.63	0.65
Canada	0.83	1.00	0.86	0.22	0.80	0.88	0.90	0.99
Chile	1.00	1.00	0.98	0.98	0.99	0.99	1.00	1.00
Colombia	1.00	1.00	1.00	0.94	0.96	0.95	0.96	1.00
Costa Rica	1.00	1.00	0.92	1.00	1.00	1.00	1.00	1.00
Czechia	0.89	0.92	0.95	0.67	0.72	0.84	0.86	0.91
Denmark	0.92	0.91	0.76	0.76	0.79	0.85	0.87	0.90
Estonia	0.90	0.83	1.00	0.75	0.73	0.76	0.79	0.81
Finland	0.69	0.77	0.81	0.60	0.72	0.71	0.74	0.74
France	0.60	0.80	0.87	0.32	0.97	0.84	0.76	0.95
Germany	0.81	0.79	1.06	0.66	0.72	0.78	0.78	0.81
Greece	0.81	0.86	0.77	0.74	0.77	0.78	0.80	0.79
Hungary	1.00	1.00	1.00	0.77	0.84	0.90	0.91	1.00
Iceland	0.83	0.88	0.83	0.61	0.63	0.77	0.88	0.86
Ireland	0.63	0.72	0.77	0.73	0.60	0.65	0.69	0.68
Israel	0.76	0.83	0.74	0.61	0.77	0.75	0.77	0.79
Italy	0.72	0.68	0.77	0.58	0.56	0.52	0.56	0.65
Japan	0.97	0.93	0.96	0.57	0.86	0.89	0.90	0.92
Korea	0.89	0.91	0.93	0.88	0.85	0.86	0.88	0.90
Latvia	0.84	0.88	0.97	0.65	0.74	0.77	0.80	0.86
Lithuania	0.80	0.91	1.00	0.61	0.74	0.82	0.85	0.88
Luxembourg	0.71	0.69	0.82	0.45	0.69	0.59	0.63	0.64
Mexico	1.01	0.91	0.94	1.01	0.91	0.90	0.91	0.90
Netherlands	0.68	0.76	0.83	0.47	0.62	0.69	0.72	0.73
New Zealand	0.97	0.84	0.90	0.48	0.43	0.82	0.84	0.82
Norway	0.87	0.78	0.82	0.76	0.75	0.75	0.77	0.77
Poland	0.90	0.93	0.96	0.74	0.71	0.80	0.83	0.92
Portugal	0.86	0.84	0.81	0.72	0.78	0.81	0.81	0.85
Slovak Republic	0.89	0.93	0.90	0.78	0.74	0.82	0.85	0.91
Slovenia	0.94	0.87	0.83	0.67	0.79	0.88	0.92	0.85
Spain	0.87	0.86	0.83	0.75	0.80	0.82	0.84	0.84
Sweden	0.89	0.88	0.68	0.79	0.81	0.82	0.84	0.86
Switzerland	0.92	0.88	0.84	0.85	0.83	0.84	0.80	0.87
Türkiye	0.78	0.84	0.90	0.78	0.84	0.82	0.84	0.82
United Kingdom	0.80	0.86	0.81	0.32	0.81	0.81	0.84	0.84
United States	0.95	0.85	0.88	0.55	0.85	0.91	0.81	0.96
OECD-Average	0.84	0.86	0.88	0.67	0.76	0.80	0.82	0.85
OECD-EU 22	0.81	0.83	0.88	0.66	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.

Table 5.10. Annual gross wage and net income, single person, 2022

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	45 194	37 403	67 454	51 835	112 648	79 237	45 194	46 932
Austria	48 846	36 234	72 904	49 506	121 750	75 774	48 846	50 400
Belgium	50 927	34 447	76 011	45 422	126 938	65 969	50 927	45 353
Canada	45 463	35 189	67 856	50 435	113 319	77 659	45 463	46 871
Chile	17 907	16 653	26 726	24 856	44 633	40 952	17 907	17 054
Colombia	11 305	11 305	16 873	16 873	28 178	28 178	11 305	12 034
Costa Rica	17 394	15 567	25 961	23 235	43 354	37 845	17 394	15 567
Czechia	24 862	20 784	37 108	29 846	61 970	48 244	24 862	27 299
Denmark	49 104	32 764	73 290	46 971	122 394	71 408	49 104	40 648
Estonia	23 516	20 594	35 098	28 589	58 614	46 141	23 516	24 534
Finland	41 822	32 037	62 420	42 998	104 242	63 855	41 822	37 255
France	39 686	30 379	59 233	42 856	98 919	65 789	39 686	40 857
Germany	53 050	35 520	79 179	49 073	132 229	76 218	53 050	44 875
Greece	27 791	22 505	41 479	31 454	69 270	48 017	27 791	24 621
Hungary	25 618	17 036	38 236	25 427	63 855	42 463	25 618	22 124
Iceland	49 052	37 503	73 212	52 861	122 264	81 557	49 052	43 532
Ireland	49 448	40 202	73 803	52 745	123 251	77 046	49 448	48 409
Israel	30 895	27 001	46 112	37 349	77 007	54 756	30 895	31 324
Italy	34 486	27 538	51 471	37 234	85 957	52 806	34 486	34 253
Japan	35 471	28 159	52 942	41 127	88 413	65 140	35 471	33 864
Korea	41 923	36 522	62 571	52 450	104 494	83 176	41 923	40 363
Latvia	21 287	16 569	31 772	23 391	53 059	37 554	21 287	21 191
Lithuania	29 152	19 538	43 510	27 297	72 662	43 960	29 152	25 610
Luxembourg	54 427	42 291	81 234	55 538	135 661	82 194	54 427	54 009
Mexico	11 088	10 091	16 549	14 522	27 638	23 069	11 088	10 091
Netherlands	51 567	41 397	76 965	55 316	128 532	81 692	51 567	53 714
New Zealand	32 297	27 553	48 204	38 497	80 501	60 136	32 297	37 512
Norway	52 010	39 551	77 626	55 974	129 636	84 796	52 010	45 122
Poland	27 002	21 491	40 301	31 042	67 303	50 435	27 002	30 042
Portugal	26 594	20 337	39 692	28 427	66 286	42 714	26 594	24 297
Slovak Republic	19 020	14 957	28 389	21 528	47 409	34 703	19 020	18 559
Slovenia	28 319	19 818	42 267	28 024	70 586	44 286	28 319	27 485
Spain	31 703	26 302	47 318	37 121	79 022	57 351	31 703	30 586
Sweden	37 805	30 053	56 425	42 744	94 230	61 607	37 805	33 687
Switzerland	64 551	54 687	96 344	78 482	160 895	123 048	64 551	64 154
Türkiye	21 397	16 745	31 936	23 204	53 333	36 319	21 397	16 745
United Kingdom	44 113	35 587	65 840	50 201	109 952	76 255	44 113	39 656
United States	43 446	34 006	64 845	48 765	108 291	76 315	43 446	40 650
OECD-Average	35 777	28 061	53 399	39 295	89 176	60 491	35 777	34 244
OECD-EU 22	36 183	27 400	54 005	37 843	90 188	57 738	36 183	34 537

Table 5.11. Annual gross wage and net income, married couple, 2022

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	67 454	56 536	112 648	89 238	134 908	103 670	112 648	89 238
Austria	72 904	64 872	121 750	99 296	145 808	112 568	121 750	85 534
Belgium	76 011	60 257	126 938	87 894	152 022	99 152	126 938	79 972
Canada	67 856	58 019	113 319	88 482	135 712	102 455	113 319	85 624
Chile	26 726	25 212	44 633	41 909	53 453	49 949	44 633	41 509
Colombia	16 873	17 602	28 178	29 636	33 746	35 204	28 178	28 178
Costa Rica	25 961	23 235	43 354	38 802	51 921	46 470	43 354	38 802
Czechia	37 108	38 283	61 970	54 787	74 216	63 848	61 970	50 630
Denmark	73 290	53 874	122 394	83 900	146 580	98 106	122 394	79 735
Estonia	35 098	32 480	58 614	52 324	70 196	60 319	58 614	49 184
Finland	62 420	46 191	104 242	78 228	124 841	89 189	104 242	75 035
France	59 233	49 150	98 919	78 245	118 465	90 443	98 919	73 586
Germany	79 179	62 935	132 229	92 781	158 358	106 789	132 229	84 942
Greece	45 627	35 543	76 197	58 838	91 254	68 572	76 197	58 378
Hungary	38 236	30 296	63 855	47 332	76 473	55 723	63 855	42 463
Iceland	73 212	62 398	122 264	91 727	146 424	105 722	122 264	90 364
Ireland	73 803	63 612	123 251	97 263	147 606	109 806	123 251	92 947
Israel	46 112	39 934	77 007	68 863	92 224	80 529	77 007	64 711
Italy	51 471	45 085	85 957	72 354	102 943	81 182	85 957	64 772
Japan	52 942	44 323	88 413	71 746	105 884	84 714	88 413	69 287
Korea	62 571	56 425	104 494	92 650	125 142	108 578	104 494	88 972
Latvia	31 772	28 012	53 059	44 581	63 544	51 403	53 059	39 960
Lithuania	43 510	33 369	72 662	50 657	87 020	58 417	72 662	46 835
Luxembourg	81 234	74 416	135 661	109 313	162 468	122 294	135 661	100 294
Mexico	16 549	14 522	27 638	24 614	33 099	29 045	27 638	24 614
Netherlands	76 965	60 209	128 532	103 024	153 930	116 943	128 532	96 713
New Zealand	48 204	44 401	80 501	66 051	96 408	76 995	80 501	66 051
Norway	77 626	58 822	129 636	98 373	155 253	114 796	129 636	95 525
Poland	40 301	40 803	67 303	60 386	80 603	69 938	67 303	52 533
Portugal	39 692	33 436	66 286	51 024	79 384	59 013	66 286	48 867
Slovak Republic	28 389	27 053	47 409	40 533	56 777	47 105	47 409	36 484
Slovenia	42 267	34 800	70 586	52 663	84 534	60 048	70 586	47 842
Spain	47 318	40 184	79 022	64 932	94 637	75 751	79 022	63 423
Sweden	56 425	46 377	94 230	76 430	112 851	89 121	94 230	72 796
Switzerland	96 344	90 541	160 895	140 781	192 689	163 194	160 895	131 407
Türkiye	31 936	23 204	53 333	39 949	63 872	46 409	53 333	39 949
United Kingdom	65 840	53 345	109 952	88 563	131 680	103 176	109 952	85 788
United States	64 845	56 217	108 291	88 237	129 690	101 984	108 291	83 783
OECD-Average	53 508	45 420	89 358	71 484	107 016	82 595	89 358	67 545
OECD-EU 22	54 193	45 511	90 503	70 763	108 387	81 170	90 503	65 587

1. Two-earner couple.

Table 5.12. Annual labour costs and net income, single person, 2022

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

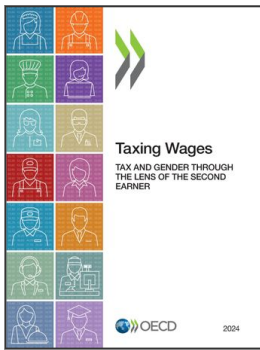
	Single no children 67 (% AW)		Single no children 100 (% AW)		Single no children 167 (% AW)		Single 2 children 67 (% AW)	
	Total gross labour costs before taxes	Net income after taxes	Total gross labour costs before taxes	Net income after taxes	Total gross labour costs before taxes	Net income after taxes	Total gross labour costs before taxes	Net income after taxes
Australia	47 605	37 403	71 053	51 835	118 658	79 237	47 605	46 932
Austria	62 502	36 234	93 287	49 506	153 090	75 774	62 502	50 400
Belgium	64 191	34 447	96 570	45 422	161 272	65 969	64 191	45 353
Canada	50 384	35 189	74 020	50 435	120 557	77 659	50 384	46 871
Chile	17 907	16 653	26 726	24 856	44 633	40 952	17 907	17 054
Colombia	11 305	11 305	16 873	16 873	28 178	28 178	11 305	12 034
Costa Rica	22 003	15 567	32 840	23 235	54 843	37 845	22 003	15 567
Czechia	33 266	20 784	49 650	29 846	82 916	48 244	33 266	27 299
Denmark	49 573	32 764	73 758	46 971	122 863	71 408	49 573	40 648
Estonia	31 464	20 594	46 961	28 589	78 426	46 141	31 464	24 534
Finland	50 654	32 037	75 604	42 998	126 258	63 855	50 654	37 255
France	51 186	30 379	80 850	42 856	142 740	65 789	51 186	40 857
Germany	63 647	35 520	94 995	49 073	151 978	76 218	63 647	44 875
Greece	34 015	22 505	50 768	31 454	84 783	48 017	34 015	24 621
Hungary	28 949	17 036	43 207	25 427	72 156	42 463	28 949	22 124
Iceland	52 167	37 503	77 861	52 861	130 027	81 557	52 167	43 532
Ireland	54 912	40 202	81 958	52 745	136 870	77 046	54 912	48 409
Israel	32 414	27 001	48 787	37 349	82 030	54 756	32 414	31 324
Italy	45 376	27 538	67 726	37 234	113 102	52 806	45 376	34 253
Japan	40 920	28 159	61 074	41 127	101 218	65 140	40 920	33 864
Korea	46 536	36 522	69 456	52 450	114 785	83 176	46 536	40 363
Latvia	26 317	16 569	39 275	23 391	65 584	37 554	26 317	21 191
Lithuania	29 674	19 538	44 289	27 297	73 962	43 960	29 674	25 610
Luxembourg	61 960	42 291	92 477	55 538	154 436	82 194	61 960	54 009
Mexico	12 501	10 091	18 374	14 522	30 297	23 069	12 501	10 091
Netherlands	57 811	41 397	86 194	55 316	138 476	81 692	57 811	53 714
New Zealand	32 297	27 553	48 204	38 497	80 501	60 136	32 297	37 512
Norway	58 771	39 551	87 718	55 974	146 489	84 796	58 771	45 122
Poland	31 423	21 491	46 899	31 042	78 322	50 435	31 423	30 042
Portugal	32 910	20 337	49 119	28 427	82 028	42 714	32 910	24 297
Slovak Republic	24 669	14 957	36 820	21 528	61 489	34 703	24 669	18 559
Slovenia	32 878	19 818	49 072	28 024	81 950	44 286	32 878	27 485
Spain	41 183	26 302	61 467	37 121	102 649	57 351	41 183	30 586
Sweden	49 683	30 053	74 154	42 744	123 838	61 607	49 683	33 687
Switzerland	68 682	54 687	102 511	78 482	171 072	123 048	68 682	64 154
Türkiye	25 142	16 745	37 525	23 204	62 666	36 319	25 142	16 745
United Kingdom	48 584	35 587	73 471	50 201	123 997	76 255	48 584	39 656
United States	47 091	34 006	70 127	48 765	116 896	76 315	47 091	40 650
OECD-Average	41 383	28 061	61 887	39 295	103 054	60 491	41 383	34 244
OECD-EU 22	43 556	27 400	65 232	37 843	108 599	57 738	43 556	34 537

Table 5.13. Annual labour costs and net income, married couple, 2022

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	71 053	56 536	118 658	89 238	142 106	103 670	118 658	89 238
Austria	93 287	64 872	155 789	99 296	186 574	112 568	155 789	85 534
Belgium	96 570	60 257	160 761	87 894	193 140	99 152	160 761	79 972
Canada	74 020	58 019	124 405	88 482	148 041	102 455	124 405	85 624
Chile	26 726	25 212	44 633	41 909	53 453	49 949	44 633	41 509
Colombia	16 873	17 602	28 178	29 636	33 746	35 204	28 178	28 178
Costa Rica	32 840	23 235	54 843	38 802	65 681	46 470	54 843	38 802
Czechia	49 650	38 283	82 916	54 787	99 301	63 848	82 916	50 630
Denmark	73 758	53 874	123 331	83 900	147 517	98 106	123 331	79 735
Estonia	46 961	32 480	78 426	52 324	93 923	60 319	78 426	49 184
Finland	75 604	46 191	126 258	78 228	151 207	89 189	126 258	75 035
France	80 850	49 150	132 037	78 245	161 701	90 443	132 037	73 586
Germany	94 995	62 935	158 642	92 781	189 990	106 789	158 642	84 942
Greece	55 845	35 543	93 261	58 838	111 690	68 572	93 261	58 378
Hungary	43 207	30 296	72 156	47 332	86 414	55 723	72 156	42 463
Iceland	77 861	62 398	130 027	91 727	155 722	105 722	130 027	90 364
Ireland	81 958	63 612	136 870	97 263	163 917	109 806	136 870	92 947
Israel	48 787	39 934	81 201	68 863	97 574	80 529	81 201	64 711
Italy	67 726	45 085	113 102	72 354	135 452	81 182	113 102	64 772
Japan	61 074	44 323	101 993	71 746	122 148	84 714	101 993	69 287
Korea	69 456	56 425	115 992	92 650	138 913	108 578	115 992	88 972
Latvia	39 275	28 012	65 592	44 581	78 550	51 403	65 592	39 960
Lithuania	44 289	33 369	73 962	50 657	88 578	58 417	73 962	46 835
Luxembourg	92 477	74 416	154 436	109 313	184 954	122 294	154 436	100 294
Mexico	18 374	14 522	30 875	24 614	36 747	29 045	30 875	24 614
Netherlands	86 194	60 209	144 005	103 024	172 389	116 943	144 005	96 713
New Zealand	48 204	44 401	80 501	66 051	96 408	76 995	80 501	66 051
Norway	87 718	58 822	146 489	98 373	175 436	114 796	146 489	95 525
Poland	46 899	40 803	78 322	60 386	93 799	69 938	78 322	52 533
Portugal	49 119	33 436	82 028	51 024	98 238	59 013	82 028	48 867
Slovak Republic	36 820	27 053	61 489	40 533	73 640	47 105	61 489	36 484
Slovenia	49 072	34 800	81 950	52 663	98 144	60 048	81 950	47 842
Spain	61 467	40 184	102 649	64 932	122 933	75 751	102 649	63 423
Sweden	74 154	46 377	123 837	76 430	148 308	89 121	123 837	72 796
Switzerland	102 511	90 541	171 193	140 781	205 021	163 194	171 193	131 407
Türkiye	37 525	23 204	62 666	39 949	75 050	46 409	62 666	39 949
United Kingdom	73 471	53 345	122 055	88 563	146 941	103 176	122 055	85 788
United States	70 127	56 217	117 218	88 237	140 253	101 984	117 218	83 783
OECD-Average	62 021	45 420	103 493	71 484	124 042	82 595	103 493	67 545
OECD-EU 22	65 463	45 511	109 174	70 763	130 925	81 170	109 174	65 587

1. Two-earner couple.



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