

6

Evolution of effective tax rates on labour income (2000-23)

This chapter presents the evolution of effective tax rates on labour income between 2000 and 2023 for the eight household types. Tables 6.1 to 6.8 show the (average) tax wedge comprising income taxes plus employee and employer social security contributions (including any applicable payroll taxes) less cash benefits; Tables 6.9 to 6.16 provide the (average) burden of personal income taxes; and Tables 6.17 to 6.24 depict the (average) burden of income taxes plus employee social security contributions less cash benefits (net personal average tax rates).

Long-term trends in labour taxation since 2000

This chapter presents the evolution of the effective tax rates on labour income for the eight household types depicted by the *Taxing Wages* models over the period from 2000 to 2023. Tables 6.1 to 6.24, titled “Tables showing income taxes, social security contributions and cash benefits”, correspond to a tax burden measure for a particular household type. The discussion focuses on the main observable trends over the period and highlights important year-on-year changes.¹ Effective tax rates on labour income shown in this chapter all declined between 2000 and 2023 for all the household types.

- The fall over the period in the OECD average tax wedge ranged from 1.3 percentage points for single workers earning 167% of the average wage (AW) to 3.0 percentage points for single parents earning 67% of the AW.
- The decrease in the OECD average personal income tax rate ranged from 0.8 percentage points for single workers earning 100% of AW to 1.6 percentage points for single parents earning 67% of the AW.
- The OECD net personal average tax rate also declined for all household types in the period considered. The reduction ranged from 0.5 percentage points for single workers earning 167% of the AW to 1.7 percentage points for single parents earning 67% of the AW.

Table 6.1. Income tax plus employee and employer contributions less cash benefits, single persons at 67% of average wage

Tax burden as a % of labour costs, single persons without children

	2000	2010	2015	2017	2018	2019	2020	2021	2022	2023
Australia	25.9	21.0	23.1	23.6	24.1	22.7	23.3	21.5	21.4	24.7
Austria	43.2	43.5	45.1	43.1	43.3	43.6	42.9	43.2	42.0	42.7
Belgium	51.4	50.4	49.4	47.3	46.1	45.5	45.4	45.7	46.3	46.1
Canada	29.4	29.0	29.6	28.7	28.8	28.2	28.7	29.7	30.2	30.3
Chile	7.0	7.0	7.0	7.0	7.0	7.0	7.0	-6.5	7.0	7.0
Colombia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Costa Rica	27.8	28.0	28.2	28.6	29.0	29.0	29.2	29.2	29.2	28.6
Czechia	41.3	39.0	40.0	40.8	41.4	41.7	41.9	37.7	37.5	38.0
Denmark	37.4	33.5	33.4	33.3	33.0	33.1	33.1	33.2	33.9	34.0
Estonia	39.8	38.7	38.0	38.0	32.7	33.2	33.4	33.9	34.5	33.1
Finland	42.7	36.8	37.9	36.9	36.5	35.9	35.4	36.7	36.8	37.1
France	43.9	46.8	43.6	42.3	42.3	41.9	39.5	40.8	40.6	40.4
Germany	47.6	44.9	45.3	45.4	45.3	45.2	44.7	44.3	44.2	43.7
Greece	35.9	35.8	34.6	36.0	36.2	36.2	33.9	32.9	33.8	34.5
Hungary	51.4	43.8	49.0	46.2	45.0	44.6	43.6	43.2	41.2	41.2
Iceland	23.8	28.4	30.2	29.5	29.6	29.4	29.0	27.9	28.1	27.5
Ireland	27.5	24.2	24.9	24.0	24.3	25.5	26.1	27.1	26.8	26.0
Israel	23.2	14.1	14.8	15.1	15.0	15.4	15.7	16.6	16.7	16.3
Italy	43.6	44.0	40.8	40.7	40.8	41.0	40.9	40.4	39.3	38.4
Japan	28.7	28.9	30.9	31.0	31.2	31.2	31.2	31.2	31.2	31.5
Korea	15.0	17.4	18.4	18.9	19.2	19.7	20.2	20.8	21.5	21.6
Latvia	41.7	43.2	41.7	41.3	39.7	39.6	38.7	37.9	37.0	37.5
Lithuania	43.0	38.8	39.3	37.8	37.2	34.8	33.5	34.3	34.2	34.1
Luxembourg	29.8	28.8	32.4	30.2	30.5	30.7	31.7	31.8	31.7	33.5
Mexico	7.6	12.9	15.0	16.1	16.1	16.8	19.4	19.1	19.3	19.1
Netherlands	42.3	33.6	32.0	30.4	30.8	29.7	28.7	27.3	28.4	27.2
New Zealand	18.6	14.3	13.5	13.7	13.8	14.0	14.1	14.2	14.7	16.3
Norway	35.1	34.1	33.7	32.8	32.7	32.6	32.7	32.9	32.7	32.4
Poland	37.0	33.3	35.0	35.0	35.2	35.0	34.2	34.3	31.6	32.4
Portugal	33.2	32.2	36.3	36.6	36.7	37.1	37.3	37.7	38.2	38.3
Slovak Republic	40.7	35.0	39.1	39.4	39.7	39.7	39.0	39.2	39.4	39.5
Slovenia	42.6	38.6	38.6	40.0	39.8	40.3	40.2	40.4	39.7	39.9
Spain	34.9	36.5	35.8	35.8	35.9	35.9	34.7	36.0	36.1	36.0
Sweden	48.6	40.7	40.6	40.9	41.0	40.4	40.5	39.8	39.5	39.7
Switzerland	20.2	19.3	19.1	19.3	19.4	19.5	19.9	20.1	20.4	20.4
Türkiye ¹	39.1	34.4	35.9	33.4	34.6	36.2	36.2	36.3	33.4	33.7
United Kingdom	29.1	29.4	26.0	26.3	26.2	26.1	25.3	26.2	26.8	26.8
United States	29.0	28.3	29.2	29.2	27.6	27.5	23.5	24.7	27.8	27.5
OECD-Average	33.1	31.3	31.8	31.4	31.3	31.2	30.9	30.6	30.9	31.0
OECD-EU 22	40.9	38.3	38.8	38.2	37.9	37.8	37.2	37.2	37.0	37.0

1. Wage figures are based on the old definition of average worker (ISIC D, rev3.) for years 2000 to 2006.

Table 6.2. Income tax plus employee and employer contributions less cash benefits, single persons at 100% of average wage

Tax burden as a % of labour costs, single persons without children

	2000	2010	2015	2017	2018	2019	2020	2021	2022	2023
Australia	31.0	26.8	28.3	28.6	28.9	27.9	28.4	27.0	27.0	29.2
Austria	47.3	48.2	49.6	47.4	47.6	47.9	47.5	47.8	46.9	47.2
Belgium	57.1	55.9	55.3	53.8	52.7	52.3	52.2	52.4	53.0	52.7
Canada	34.1	31.8	32.5	31.4	31.4	31.0	31.1	31.5	31.9	31.9
Chile	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.1
Colombia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Costa Rica	27.8	28.0	28.2	28.6	29.0	29.0	29.2	29.2	29.2	28.6
Czechia	42.6	42.1	42.8	43.4	43.7	44.0	44.1	40.0	39.9	40.2
Denmark	41.5	35.9	35.9	35.8	35.7	35.9	35.8	35.9	36.3	36.4
Estonia	41.3	40.1	39.0	39.0	36.2	37.0	37.3	38.2	39.1	39.4
Finland	47.5	42.3	43.5	43.0	42.6	42.2	41.8	43.1	43.1	43.5
France	50.4	49.9	48.5	47.4	47.4	47.2	46.5	46.9	47.0	46.8
Germany	52.9	49.0	49.4	49.5	49.5	49.3	48.8	48.1	48.3	47.9
Greece	38.7	40.0	38.8	40.2	40.4	40.4	38.9	37.4	38.0	38.5
Hungary	54.7	46.6	49.0	46.2	45.0	44.6	43.6	43.2	41.2	41.2
Iceland	28.8	33.4	34.3	32.8	32.9	32.7	32.5	31.9	32.1	31.7
Ireland	35.3	30.9	33.2	32.6	32.9	34.8	35.2	35.9	35.6	35.1
Israel	29.6	20.7	21.8	22.1	22.0	22.5	22.8	23.4	23.4	23.2
Italy	47.1	47.2	47.8	47.7	47.7	47.9	46.9	45.4	45.0	45.1
Japan	29.8	30.2	32.3	32.5	32.7	32.7	32.6	32.6	32.7	33.0
Korea	16.4	20.1	21.4	22.0	22.4	22.9	23.4	23.9	24.5	24.6
Latvia	43.2	44.0	42.5	42.7	42.6	42.5	42.3	40.5	40.4	41.1
Lithuania	45.7	40.6	41.2	41.1	40.7	37.7	37.1	37.6	38.4	38.9
Luxembourg	35.8	35.3	39.5	37.8	38.2	38.5	39.5	39.8	39.9	41.3
Mexico	12.7	16.0	19.8	20.4	19.7	20.2	20.4	20.2	21.0	20.0
Netherlands	40.0	38.1	37.0	37.4	37.8	36.9	36.1	35.0	35.8	35.1
New Zealand	19.4	17.0	17.6	18.3	18.6	19.0	19.3	19.4	20.1	21.1
Norway	38.6	37.3	36.7	35.9	35.8	35.7	35.8	35.9	36.2	36.4
Poland	38.2	34.2	35.7	35.7	35.8	35.6	34.9	34.9	33.8	34.3
Portugal	37.3	37.1	42.1	41.4	40.9	41.4	41.5	42.0	42.1	42.3
Slovak Republic	42.1	38.1	41.5	41.7	41.9	41.9	41.3	41.5	41.5	41.6
Slovenia	46.3	42.5	42.6	42.9	43.2	43.5	43.1	43.5	42.9	43.3
Spain	38.6	39.7	39.4	39.3	39.4	39.4	39.0	39.5	39.6	40.2
Sweden	50.1	42.8	42.6	42.9	43.0	42.6	42.7	42.5	42.4	42.1
Switzerland	22.9	22.1	21.8	22.1	22.2	22.4	22.7	23.1	23.4	23.5
Türkiye ¹	40.4	37.0	38.2	38.9	39.2	39.6	39.5	39.9	38.2	38.4
United Kingdom	32.6	32.6	30.8	31.0	31.0	30.9	30.4	30.9	31.7	31.3
United States	30.8	30.7	31.4	31.8	29.6	29.7	27.2	28.3	30.5	29.9
OECD-Average	36.2	34.5	35.2	35.1	34.9	34.9	34.7	34.6	34.7	34.8
OECD-EU 22	44.3	41.8	42.6	42.2	42.0	42.0	41.6	41.4	41.4	41.6

1. Wage figures are based on the old definition of average worker (ISIC D, rev3.) for years 2000 to 2006.

Table 6.3. Income tax plus employee and employer contributions less cash benefits, single persons at 167% of average wage

Tax burden as a % of labour costs, single persons without children

	2000	2010	2015	2017	2018	2019	2020	2021	2022	2023
Australia	38.8	32.4	34.0	34.0	34.3	34.4	34.7	32.9	33.2	34.0
Austria	50.4	51.4	52.1	50.8	51.0	51.0	50.9	51.1	50.5	49.9
Belgium	62.6	61.0	60.7	59.6	59.0	58.7	58.6	58.7	59.1	58.9
Canada	37.0	35.0	35.5	34.5	34.5	34.0	34.7	35.2	35.6	35.4
Chile	8.3	8.0	8.2	8.3	8.3	8.3	8.3	8.3	8.2	8.4
Colombia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Costa Rica	27.8	28.5	29.2	30.2	30.6	30.7	30.8	31.0	31.0	30.1
Czechia	44.8	44.7	45.1	45.5	45.7	45.8	45.9	41.9	41.8	42.0
Denmark	49.3	42.9	42.1	41.8	41.5	41.6	41.4	41.4	41.9	42.0
Estonia	42.5	41.2	39.9	39.9	41.2	41.2	41.2	41.2	41.2	41.2
Finland	53.2	48.2	49.4	49.1	48.8	48.4	48.3	49.4	49.4	49.9
France	52.5	53.6	54.3	54.4	54.0	54.1	53.2	54.0	53.9	53.3
Germany	56.2	51.5	51.3	51.5	51.3	51.0	51.3	50.7	49.8	49.2
Greece	44.7	45.5	45.1	45.7	45.9	46.0	44.8	42.5	43.4	44.0
Hungary	59.2	53.1	49.0	46.2	45.0	44.6	43.6	43.2	41.2	41.2
Iceland	39.6	37.8	38.6	37.7	37.5	37.4	37.4	37.1	37.3	36.8
Ireland	42.2	40.7	42.3	41.4	41.6	43.0	43.3	43.8	43.7	43.5
Israel	38.1	29.5	30.8	31.3	31.2	32.0	32.4	33.2	33.2	33.1
Italy	51.1	52.5	54.2	53.8	53.9	54.0	54.2	54.2	53.3	53.8
Japan	31.6	33.3	34.9	35.0	35.1	35.1	35.2	35.6	35.6	35.9
Korea	20.5	21.7	23.3	24.4	25.0	25.6	26.2	26.9	27.5	27.6
Latvia	44.4	44.7	43.2	43.5	42.6	42.8	42.9	42.6	42.7	42.9
Lithuania	47.9	42.0	42.1	42.1	42.1	40.0	40.0	40.2	40.6	40.6
Luxembourg	44.1	42.5	46.2	45.3	45.5	45.6	46.2	46.4	46.8	47.4
Mexico	19.5	21.4	22.8	23.4	22.8	23.2	23.4	23.3	23.9	23.1
Netherlands	44.9	41.8	42.2	42.0	42.3	42.1	41.2	40.6	41.0	41.0
New Zealand	24.2	23.3	23.4	23.9	24.1	24.4	24.6	24.8	25.3	25.8
Norway	45.2	43.0	42.4	41.6	41.5	41.5	41.5	41.7	42.1	43.4
Poland	39.1	35.0	36.3	36.2	36.3	36.1	36.4	36.5	35.6	36.0
Portugal	42.3	43.1	48.0	46.7	46.3	46.8	46.9	47.5	47.9	48.0
Slovak Republic	45.5	40.3	43.5	43.6	43.7	43.6	43.2	43.4	43.6	43.7
Slovenia	51.0	47.6	46.5	46.3	46.7	47.0	46.0	46.4	46.0	46.7
Spain	41.0	42.4	43.8	43.7	43.8	43.9	43.4	44.0	44.1	44.7
Sweden	55.7	51.0	50.7	51.6	51.6	50.7	50.3	50.3	50.3	49.3
Switzerland	27.4	26.6	26.4	26.7	26.9	27.0	27.3	27.7	28.1	28.0
Türkiye ¹	35.0	39.8	41.8	42.5	42.7	42.9	42.8	43.1	42.0	42.2
United Kingdom	35.8	37.2	37.3	37.4	37.4	37.1	36.7	37.3	38.5	38.3
United States	37.1	35.9	36.3	36.5	34.1	34.1	33.8	34.6	34.7	34.3
OECD-Average	40.3	38.7	39.3	39.2	39.1	39.1	39.0	39.0	39.1	39.1
OECD-EU 22	48.4	46.2	46.7	46.4	46.3	46.3	46.1	45.9	45.8	45.9

1. Wage figures are based on the old definition of average worker (ISIC D, rev3.) for years 2000 to 2006.

Table 6.4. Income tax plus employee and employer contributions less cash benefits, single parent at 67% of average wage

Tax burden as a % of labour costs, single parent with two children

	2000	2010	2015	2017	2018	2019	2020	2021	2022	2023
Australia	4.0	-6.5	-1.4	0.6	1.9	1.1	1.2	-1.3	1.4	5.0
Austria	25.2	26.1	29.6	27.7	28.1	22.3	20.2	22.8	19.4	22.0
Belgium	36.4	36.8	35.6	33.4	32.3	31.4	27.9	28.0	29.3	29.1
Canada	10.4	11.1	2.4	1.3	1.3	-0.4	3.0	7.4	7.0	6.4
Chile	5.9	6.1	6.2	6.2	6.2	6.2	6.1	-24.3	4.8	2.2
Colombia	-6.9	-5.6	-6.6	-6.6	-6.4	-6.5	-7.2	-7.5	-6.4	-7.3
Costa Rica	27.8	28.0	28.2	28.6	29.0	29.0	29.2	29.2	29.2	28.6
Czechia	12.7	15.9	24.7	22.5	21.4	22.8	23.2	16.9	17.9	18.5
Denmark	11.5	8.0	6.3	4.8	18.0	18.3	18.4	18.7	18.0	18.3
Estonia	18.5	24.1	21.7	22.8	17.4	18.1	18.7	20.2	22.0	11.4
Finland	28.3	25.5	27.2	26.5	26.5	26.1	25.2	26.9	26.5	27.7
France	34.5	38.8	36.0	23.6	23.9	20.2	16.1	19.7	20.2	16.7
Germany	31.8	29.8	30.9	31.3	31.5	31.4	27.6	28.1	29.5	28.4
Greece	35.2	34.4	30.8	31.6	29.6	29.7	26.7	26.1	27.6	28.6
Hungary	34.0	27.4	27.2	23.0	21.8	22.0	22.7	23.5	23.6	25.7
Iceland	5.9	16.7	20.5	19.1	17.9	18.1	17.0	15.6	16.6	17.6
Ireland	16.6	-4.5	0.1	1.2	3.8	10.0	10.6	11.5	11.8	14.3
Israel	3.3	1.6	2.9	1.7	1.5	2.8	2.8	4.3	3.4	3.8
Italy	29.5	28.1	25.3	25.1	25.3	25.8	24.8	24.1	24.5	23.0
Japan	15.9	9.5	17.0	17.0	17.3	16.9	16.7	16.7	17.2	18.2
Korea	14.4	16.7	12.9	13.2	13.6	13.5	10.6	12.5	13.3	13.7
Latvia	24.0	29.5	25.0	26.2	24.9	24.3	23.6	24.3	19.5	21.9
Lithuania	38.4	30.0	31.7	30.6	26.1	18.7	9.1	13.2	13.7	13.6
Luxembourg	4.4	2.0	9.0	6.6	7.6	8.3	10.9	11.6	12.8	14.2
Mexico	7.6	12.9	15.0	16.1	16.1	16.8	19.4	19.1	19.3	19.1
Netherlands	26.4	12.2	10.2	6.8	7.2	6.0	5.6	4.7	7.1	3.0
New Zealand	-3.0	-17.7	-14.1	-12.9	-19.9	-18.8	-17.3	-16.4	-16.1	-12.1
Norway	16.4	20.9	22.2	21.9	22.2	22.0	22.4	23.0	23.2	21.9
Poland	29.8	28.4	23.9	-17.2	-10.7	-4.7	4.7	4.9	4.4	7.2
Portugal	26.6	20.6	25.3	22.0	22.5	23.6	23.9	25.0	26.2	23.1
Slovak Republic	26.1	22.6	27.9	29.0	29.7	30.0	29.2	28.3	24.8	11.7
Slovenia	13.4	12.4	10.1	12.6	13.4	14.8	15.2	16.7	16.4	21.4
Spain	28.6	29.2	24.2	24.3	24.5	24.8	23.3	25.0	25.7	26.1
Sweden	39.9	32.3	33.2	33.9	33.1	32.5	32.7	32.2	32.2	32.7
Switzerland	6.5	4.7	4.1	4.5	4.7	4.9	5.4	6.0	6.6	6.7
Türkiye ¹	39.1	33.0	34.6	31.9	33.1	34.8	34.9	34.9	33.4	33.7
United Kingdom	15.3	9.3	5.3	9.5	11.0	12.6	6.0	18.1	18.4	17.2
United States	10.7	8.9	11.7	13.0	9.7	10.1	2.3	-0.8	13.7	12.8
OECD-Average	19.6	17.3	17.8	16.1	16.2	16.3	15.6	15.5	16.8	16.5
OECD-EU 22	26.0	23.2	23.5	20.4	20.8	20.7	20.0	20.6	20.6	19.9

1. Wage figures are based on the old definition of average worker (ISIC D, rev3.) for years 2000 to 2006.

Table 6.5. Income tax plus employee and employer contributions less cash benefits, married couple at 100% of average wage

Tax burden as a % of labour costs, one-earner married couple with two children

	2000	2010	2015	2017	2018	2019	2020	2021	2022	2023
Australia	23.4	14.6	17.8	20.7	21.5	20.8	20.8	19.0	20.4	22.7
Austria	35.2	36.4	39.2	37.0	37.3	33.7	32.2	34.1	30.5	32.8
Belgium	42.6	41.2	40.3	38.4	37.4	36.6	36.4	36.5	37.6	37.3
Canada	27.1	24.7	19.2	20.2	20.1	19.4	20.0	21.4	21.6	21.5
Chile	6.3	7.0	7.0	7.0	7.0	7.0	7.0	-18.5	5.7	5.7
Colombia	-4.6	-3.8	-4.4	-4.4	-4.3	-4.3	-4.8	-5.0	-4.3	-4.9
Costa Rica	27.8	28.0	28.2	28.6	29.0	29.0	29.2	29.2	29.2	28.6
Czechia	22.0	21.2	26.8	25.9	25.5	26.7	27.2	22.1	22.9	23.5
Denmark	28.2	24.9	25.3	25.2	22.6	23.0	23.1	23.5	27.0	27.2
Estonia	32.8	31.0	28.6	29.0	26.1	27.1	27.6	29.1	30.8	29.9
Finland	40.3	37.0	38.9	38.5	38.2	37.9	37.6	39.1	38.9	39.8
France	41.3	42.9	40.5	39.4	39.3	38.6	37.5	39.0	39.2	39.1
Germany	35.3	32.6	34.0	34.3	34.3	34.2	32.5	32.8	33.7	33.1
Greece	40.3	40.3	37.3	38.3	37.1	37.2	35.5	34.1	36.4	37.1
Hungary	43.9	36.7	35.3	31.4	30.2	30.1	30.2	30.6	29.9	31.3
Iceland	13.1	19.2	23.2	21.6	20.2	19.9	19.4	19.3	19.9	20.4
Ireland	20.4	14.7	17.7	16.9	17.6	20.6	21.1	22.4	22.4	21.8
Israel	25.5	17.5	19.2	19.5	19.4	20.0	20.3	21.1	18.1	17.9
Italy	39.3	37.8	38.6	38.4	38.6	39.0	37.3	35.8	33.4	33.2
Japan	26.4	22.1	27.0	27.3	27.5	27.5	27.3	27.3	27.4	27.9
Korea	15.7	17.8	16.3	17.2	17.9	18.1	16.2	17.9	18.8	19.1
Latvia	31.4	34.8	31.4	32.6	32.6	32.2	32.1	31.4	28.7	30.6
Lithuania	45.7	34.7	36.1	35.7	33.3	26.9	20.7	23.4	24.7	25.2
Luxembourg	11.7	12.9	17.5	16.6	17.1	17.4	18.6	19.0	19.5	21.4
Mexico	12.7	16.0	19.8	20.4	19.7	20.2	20.4	20.2	21.0	20.0
Netherlands	29.9	30.8	31.4	32.2	32.7	31.9	29.7	28.9	30.1	28.3
New Zealand	13.6	-0.9	5.2	7.0	2.7	4.3	5.7	6.4	7.9	10.9
Norway	28.4	30.7	31.9	31.3	32.3	32.0	32.2	32.5	32.9	32.9
Poland	33.3	28.4	30.6	10.8	15.1	17.4	15.1	15.3	13.0	15.8
Portugal	30.2	26.3	30.7	28.8	29.3	30.1	30.3	31.1	31.9	32.3
Slovak Republic	31.3	23.5	29.0	30.0	30.7	31.0	30.4	30.0	26.5	15.7
Slovenia	25.0	22.9	23.6	24.4	25.1	25.8	28.5	29.3	29.1	29.5
Spain	32.3	34.0	33.7	33.7	33.9	34.0	33.4	34.2	34.6	35.5
Sweden	44.3	37.2	37.7	38.2	37.7	37.3	37.4	37.4	37.5	37.4
Switzerland	11.7	10.3	9.2	9.6	9.8	10.0	10.5	11.1	11.7	11.8
Türkiye ¹	40.4	35.4	36.7	37.3	37.7	38.0	37.9	38.3	38.2	38.4
United Kingdom	27.8	26.5	25.8	26.3	26.3	26.4	25.7	26.5	27.4	27.0
United States	21.2	18.5	20.4	20.9	18.5	18.6	10.1	8.2	19.8	19.7
OECD-Average	27.7	25.4	26.5	26.0	25.7	25.7	25.1	24.6	25.6	25.7
OECD-EU 22	33.5	31.0	32.0	30.7	30.5	30.4	29.8	30.0	29.9	29.9

1. Wage figures are based on the old definition of average worker (ISIC D, rev3.) for years 2000 to 2006.

Table 6.6. Income tax plus employee and employer contributions less cash benefits, married couple with two children, at 100% and 67% of average wage

Tax burden as a % of labour costs, two-earner married couple with two children

	2000	2010	2015	2017	2018	2019	2020	2021	2022	2023
Australia	26.7	23.8	26.2	26.6	27.0	25.8	26.3	24.8	24.8	27.4
Austria	39.0	40.1	42.2	40.0	40.3	38.3	37.1	38.4	36.3	37.5
Belgium	50.9	48.9	48.1	46.3	45.1	44.6	44.5	44.8	45.3	45.1
Canada	31.9	29.7	28.4	27.5	27.5	26.9	27.6	28.6	28.9	28.8
Chile	6.6	6.6	6.7	6.7	6.7	6.7	6.6	-8.6	6.1	5.1
Colombia	-5.5	-4.5	-5.3	-5.3	-5.2	-5.2	-5.8	-6.0	-5.2	-5.8
Costa Rica	27.8	28.0	28.2	28.6	29.0	29.0	29.2	29.2	29.2	28.6
Czechia	36.3	34.4	35.6	35.0	34.8	35.5	35.7	33.8	33.9	34.6
Denmark	35.8	31.0	31.1	31.0	31.0	31.2	31.2	31.3	32.0	32.1
Estonia	37.4	35.8	33.7	33.9	30.0	30.7	31.0	32.1	33.3	32.1
Finland	41.3	37.0	38.4	37.8	37.5	37.1	36.7	38.1	38.0	38.7
France	43.3	45.3	43.2	41.8	41.9	41.6	39.9	40.7	40.7	40.6
Germany	45.4	41.4	42.3	42.5	42.6	42.4	41.2	41.0	41.5	40.7
Greece	39.1	39.2	37.3	38.3	37.7	37.7	35.8	34.6	36.9	37.5
Hungary	47.0	39.6	40.8	37.3	36.2	35.9	35.6	35.6	34.4	35.2
Iceland	25.4	30.4	32.7	31.4	31.2	31.1	30.4	29.5	29.5	29.6
Ireland	29.3	22.1	24.8	24.4	24.9	27.6	28.2	29.1	28.9	28.8
Israel	21.6	14.4	15.5	15.8	15.7	16.1	16.3	17.1	15.2	14.9
Italy	44.2	42.5	41.5	41.4	41.5	41.7	40.6	39.5	36.0	35.4
Japan	28.2	25.4	29.3	29.5	29.7	29.7	29.6	29.6	29.7	30.0
Korea	15.5	17.9	17.4	18.1	18.7	19.0	18.1	19.3	20.1	20.4
Latvia	35.5	38.2	35.5	36.1	35.5	35.2	34.7	34.0	32.0	33.4
Lithuania	44.6	38.8	39.3	36.5	36.3	31.9	29.8	30.9	31.5	31.8
Luxembourg	21.4	22.5	27.5	25.8	26.4	26.8	28.3	28.7	29.2	31.3
Mexico	10.6	14.7	17.9	18.7	18.3	18.8	20.0	19.8	20.3	19.6
Netherlands	38.1	31.9	30.6	29.6	30.0	29.0	28.3	27.2	28.5	27.4
New Zealand	19.0	13.9	16.0	16.5	16.7	16.9	17.2	17.3	18.0	19.1
Norway	33.0	33.4	33.2	32.5	32.4	32.2	32.4	32.7	32.8	32.7
Poland	35.8	30.7	33.0	27.1	27.2	24.9	23.2	23.3	22.9	24.6
Portugal	33.0	32.5	35.7	36.2	35.8	36.5	36.7	37.4	37.8	38.1
Slovak Republic	37.2	31.9	36.0	36.6	37.0	37.1	36.5	36.2	34.1	27.6
Slovenia	37.1	34.0	34.6	35.1	35.3	35.7	35.8	36.3	35.7	37.2
Spain	35.4	36.7	36.3	36.2	36.3	36.4	35.6	36.5	36.7	37.1
Sweden	46.0	38.6	38.8	39.3	39.0	38.5	38.7	38.3	38.3	38.3
Switzerland	17.7	16.4	15.4	15.9	16.0	16.2	16.7	17.2	17.8	17.8
Türkiye ¹	39.9	35.4	36.7	36.2	36.8	37.7	37.6	37.9	36.3	36.5
United Kingdom	28.4	28.4	26.2	26.6	26.6	26.6	25.9	26.7	27.4	27.2
United States	26.9	25.3	26.3	26.5	24.0	24.0	18.9	17.8	24.7	24.6
OECD-Average	31.8	29.8	30.5	30.0	29.8	29.7	29.3	29.0	29.5	29.5
OECD-EU 22	38.8	36.0	36.7	35.8	35.6	35.3	34.8	34.9	34.7	34.8

1. Wage figures are based on the old definition of average worker (ISIC D, rev3.) for years 2000 to 2006.

Table 6.7. Income tax plus employee and employer contributions less cash benefits, married couple, both at 100% of average wage

Tax burden as a % of labour costs, two-earner married couple with two children

	2000	2010	2015	2017	2018	2019	2020	2021	2022	2023
Australia	29.6	26.8	28.3	28.6	28.9	27.9	28.4	27.0	27.0	29.2
Austria	41.7	42.9	45.0	42.7	42.9	41.3	40.4	41.5	39.7	40.6
Belgium	53.7	51.8	51.1	49.5	48.4	48.0	48.0	48.1	48.7	48.4
Canada	34.1	31.4	30.9	29.9	29.8	29.3	29.6	30.5	30.8	30.7
Chile	6.6	7.0	7.0	7.0	7.0	7.0	7.0	-5.7	6.6	6.6
Colombia	-4.6	-1.9	-4.4	-4.4	-4.3	-4.3	-4.8	-5.0	-4.3	-4.9
Costa Rica	27.8	28.0	28.2	28.6	29.0	29.0	29.2	29.2	29.2	28.6
Czechia	39.4	37.2	37.7	38.8	37.1	39.6	37.8	35.6	35.7	36.2
Denmark	38.1	32.7	32.7	32.7	32.7	32.9	32.8	33.0	33.5	33.6
Estonia	38.6	36.9	34.9	35.1	32.2	33.0	33.4	34.5	35.8	35.4
Finland	43.9	39.7	41.2	40.7	40.4	40.0	39.7	41.1	41.0	41.7
France	46.5	47.1	45.6	44.4	44.4	44.2	43.4	44.0	44.1	43.9
Germany	48.3	44.1	44.7	44.9	44.9	44.7	43.9	43.5	43.8	43.3
Greece	40.8	41.0	39.6	40.6	40.8	40.8	39.4	37.8	38.6	39.2
Hungary	49.3	41.7	42.2	38.8	37.6	37.3	36.9	36.9	35.5	36.2
Iceland	28.8	33.3	34.3	32.8	32.9	32.7	32.2	31.9	32.1	31.7
Ireland	33.7	27.0	29.9	29.2	29.7	31.9	32.4	33.2	33.0	32.9
Israel	25.0	16.7	18.2	18.7	18.6	19.2	19.6	20.4	17.5	17.2
Italy	45.9	44.7	45.3	45.1	45.2	45.5	44.1	42.5	40.1	39.9
Japan	28.9	26.6	30.2	30.5	30.7	30.7	30.5	30.5	30.6	31.0
Korea	16.1	19.1	19.1	19.9	20.4	20.7	20.0	21.1	21.8	22.1
Latvia	37.3	39.4	36.9	37.7	37.6	37.3	37.2	36.0	34.6	35.8
Lithuania	45.7	39.7	40.3	38.4	38.2	33.8	32.2	33.1	34.1	34.6
Luxembourg	25.9	27.0	32.1	30.7	31.3	31.6	33.0	33.4	33.9	35.6
Mexico	12.7	16.0	19.8	20.4	19.7	20.2	20.4	20.2	21.0	20.0
Netherlands	37.6	34.3	33.3	33.2	33.6	32.7	32.0	31.1	32.2	31.4
New Zealand	19.4	17.0	17.6	18.3	18.6	19.0	19.3	19.4	20.1	21.1
Norway	35.1	35.1	34.8	34.1	34.0	33.8	34.0	34.2	34.6	34.6
Poland	36.6	31.6	33.7	28.7	28.9	26.9	25.4	25.4	25.4	26.9
Portugal	35.5	35.0	38.4	38.7	38.3	38.9	39.1	39.6	39.9	40.2
Slovak Republic	41.3	33.9	37.8	38.2	38.5	38.6	38.0	37.8	36.0	30.6
Slovenia	41.1	37.8	37.2	37.3	38.7	39.0	38.9	39.4	38.8	39.4
Spain	37.2	38.3	38.0	37.9	38.0	38.1	37.6	38.2	38.4	39.1
Sweden	47.2	40.0	40.1	40.6	40.4	39.9	40.0	39.9	39.9	39.7
Switzerland	20.1	18.9	17.9	18.4	18.5	18.8	19.2	19.8	20.4	20.4
Türkiye ¹	40.4	36.5	37.7	38.4	38.8	39.1	39.0	39.4	38.2	38.4
United Kingdom	30.2	30.3	28.6	28.9	28.9	28.9	28.3	29.0	29.8	29.4
United States	28.8	26.8	27.6	28.0	25.9	26.1	22.1	21.4	27.3	26.9
OECD-Average	33.8	31.9	32.5	32.2	32.0	32.0	31.6	31.3	31.7	31.8
OECD-EU 22	41.1	38.4	39.0	38.4	38.2	38.0	37.5	37.5	37.4	37.5

1. Wage figures are based on the old definition of average worker (ISIC D, rev3.) for years 2000 to 2006.

Table 6.8. Income tax plus employee and employer contributions less cash benefits, married couple at 100% and 67% of average wage

Tax burden as a % of labour costs, two-earner married couple without children

	2000	2010	2015	2017	2018	2019	2020	2021	2022	2023
Australia	29.0	24.5	26.2	26.6	27.0	25.8	26.3	24.8	24.8	27.4
Austria	45.7	46.3	47.8	45.7	45.9	46.2	45.6	46.0	45.1	45.4
Belgium	56.2	53.8	53.0	51.2	50.1	49.6	49.5	49.7	50.3	50.0
Canada	32.5	30.7	31.3	30.3	30.3	29.9	30.3	30.8	31.2	31.2
Chile	7.0	7.0	7.0	7.0	7.0	7.0	7.0	-1.8	7.0	7.1
Colombia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Costa Rica	27.8	28.0	28.2	28.6	29.0	29.0	29.2	29.2	29.2	28.6
Czechia	42.1	40.9	41.7	42.3	42.8	43.1	43.2	39.1	38.9	39.3
Denmark	39.8	35.0	34.9	34.8	34.6	34.8	34.7	34.8	35.3	35.4
Estonia	40.7	39.5	38.6	38.6	34.8	35.5	35.7	36.5	37.3	36.8
Finland	45.6	40.1	41.3	40.6	40.2	39.7	39.3	40.5	40.6	40.9
France	47.7	48.7	46.7	45.9	45.8	45.4	43.7	44.2	44.3	44.1
Germany	50.5	47.2	47.6	47.7	47.6	47.4	47.0	46.4	46.5	46.0
Greece	38.7	39.2	38.0	39.4	39.6	39.6	38.0	36.6	37.4	38.0
Hungary	53.4	45.5	49.0	46.2	45.0	44.6	43.6	43.2	41.2	41.2
Iceland	26.8	31.4	32.7	31.5	31.6	31.4	31.1	30.3	30.5	30.0
Ireland	31.3	26.7	28.8	28.4	28.8	31.0	31.5	32.4	32.1	32.0
Israel	26.4	17.5	18.5	18.8	18.7	19.2	19.5	20.2	20.3	20.0
Italy	45.7	45.9	45.0	44.9	44.9	45.1	44.5	43.4	42.7	42.4
Japan	29.3	29.7	31.7	31.9	32.1	32.1	32.0	32.0	32.1	32.4
Korea	15.7	19.0	20.2	20.7	21.1	21.7	22.1	22.7	23.3	23.4
Latvia	42.6	43.7	42.2	42.2	41.4	41.3	40.8	39.5	39.1	39.6
Lithuania	44.6	39.9	40.4	39.7	39.3	36.5	35.7	36.3	36.7	37.0
Luxembourg	30.7	30.6	34.5	32.7	33.1	33.3	34.5	34.8	35.1	36.8
Mexico	10.6	14.7	17.9	18.7	18.3	18.8	20.0	19.8	20.3	19.6
Netherlands	41.0	36.3	35.0	34.6	35.0	34.0	33.2	31.9	32.8	32.0
New Zealand	19.0	15.9	16.0	16.5	16.7	16.9	17.2	17.3	18.0	19.1
Norway	37.2	36.0	35.5	34.6	34.5	34.4	34.5	34.7	34.8	34.8
Poland	37.7	33.8	35.4	35.4	35.5	35.3	34.6	34.7	32.9	33.5
Portugal	35.6	35.1	39.8	39.5	38.9	39.4	39.6	40.2	40.4	40.5
Slovak Republic	41.6	36.8	40.5	40.8	41.0	41.0	40.4	40.5	40.7	40.8
Slovenia	44.8	41.0	41.0	41.8	41.9	42.2	42.0	42.3	41.6	41.9
Spain	37.1	38.5	38.0	37.9	38.0	38.0	37.3	38.1	38.2	38.5
Sweden	49.5	41.9	41.8	42.1	42.2	41.7	41.8	41.4	41.2	41.1
Switzerland	22.9	21.8	21.6	21.9	22.0	22.1	22.5	22.9	23.2	23.3
Türkiye ¹	39.9	35.9	37.3	36.7	37.4	38.2	38.2	38.5	36.3	36.5
United Kingdom	31.2	31.3	28.9	29.1	29.1	29.0	28.4	29.0	29.7	29.5
United States	30.5	29.5	30.2	30.2	28.3	28.3	25.1	26.0	28.5	28.2
OECD-Average	35.0	33.1	33.8	33.6	33.4	33.4	33.1	32.9	33.1	33.3
OECD-EU 22	42.8	40.3	41.0	40.6	40.3	40.2	39.8	39.7	39.6	39.7

1. Wage figures are based on the old definition of average worker (ISIC D, rev3.) for years 2000 to 2006.

Table 6.9. Income tax, single persons at 67% of average wage

Tax burden as a % of gross wage earnings, single persons without children

	2000	2010	2015	2017	2018	2019	2020	2021	2022	2023
Australia	21.1	16.0	18.5	19.1	19.6	18.1	18.7	17.3	17.2	20.2
Austria	7.6	9.0	11.1	8.9	9.3	9.7	8.8	9.3	9.7	9.3
Belgium	22.8	22.5	21.5	19.4	18.3	17.5	17.4	17.7	18.7	18.4
Canada	16.2	13.5	13.7	13.6	13.7	13.5	14.2	14.5	14.6	14.2
Chile	0.0	0.0	0.0	0.0	0.0	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	0.0	0.0
Costa Rica	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Czechia	8.3	7.2	8.5	9.7	10.4	11.0	11.3	5.7	5.4	6.1
Denmark	28.4	34.0	33.8	33.6	33.2	33.3	33.3	33.4	33.4	33.4
Estonia	19.9	14.8	15.5	15.4	8.3	9.0	9.3	10.0	10.8	8.9
Finland	20.9	15.7	15.8	13.5	13.1	13.0	13.3	13.3	13.2	13.2
France	12.5	12.2	11.8	10.9	12.7	12.8	11.9	12.2	12.1	12.1
Germany	16.3	13.8	14.2	14.0	14.1	14.2	13.6	12.9	13.5	12.2
Greece	2.1	1.7	3.0	4.0	4.2	4.5	2.1	3.6	5.0	6.0
Hungary	17.6	10.8	16.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0
Iceland	20.0	22.0	24.8	24.6	24.7	24.6	24.3	23.4	23.4	22.7
Ireland	15.8	13.0	12.8	11.8	12.1	13.3	13.9	15.1	14.7	13.8
Israel	12.1	4.4	5.0	5.1	5.1	5.5	5.7	6.3	6.2	6.3
Italy	15.2	16.6	12.3	12.4	12.6	12.8	12.7	12.1	11.5	14.3
Japan	5.1	6.1	6.2	6.2	6.2	6.2	6.1	6.1	6.2	6.2
Korea	0.8	1.4	1.5	2.1	2.3	2.5	2.6	3.1	3.6	3.5
Latvia	17.0	20.5	17.4	16.9	14.2	14.0	12.9	12.8	11.7	12.2
Lithuania	22.2	10.7	11.4	9.4	8.5	14.1	12.8	13.6	13.5	13.4
Luxembourg	10.3	7.3	10.0	8.1	8.5	8.9	10.0	10.1	10.1	12.1
Mexico	-5.7	-0.4	2.1	3.4	3.3	4.3	7.3	7.4	7.7	7.2
Netherlands	5.3	5.3	7.2	6.7	6.8	5.6	5.4	5.5	6.4	6.3
New Zealand	18.6	14.3	13.5	13.7	13.8	14.0	14.1	14.2	15.4	16.3
Norway	19.0	17.8	16.9	15.9	15.7	15.6	15.9	16.0	16.0	15.7
Poland	5.3	5.6	6.3	6.5	6.7	6.4	5.7	5.7	2.6	3.5
Portugal	6.4	5.1	10.2	10.6	10.6	11.2	11.4	11.9	12.5	12.7
Slovak Republic	6.2	4.6	6.6	7.3	7.7	8.0	7.1	7.6	8.0	8.2
Slovenia	10.2	6.6	6.6	8.3	8.1	8.6	8.5	8.7	7.9	8.1
Spain	8.6	11.2	10.3	10.3	10.4	10.4	8.8	10.5	10.7	10.1
Sweden	24.7	15.0	15.0	15.4	15.4	14.8	14.8	13.8	13.5	13.8
Switzerland	8.4	8.3	7.8	8.1	8.2	8.3	8.4	8.6	8.9	8.9
Türkiye ¹	13.2	8.6	9.7	9.7	9.9	10.0	10.1	10.2	6.7	7.1
United Kingdom	15.1	14.4	11.2	11.1	11.1	10.9	10.7	11.2	11.6	12.2
United States	15.0	13.8	15.2	15.5	13.7	13.7	13.9	14.0	14.1	13.8
OECD-Average	12.2	10.6	11.1	10.9	10.7	10.9	10.8	10.9	10.8	11.0
OECD-EU 22	13.8	12.0	12.6	12.2	11.8	12.2	11.8	11.8	11.8	12.0

1. Wage figures are based on the old definition of average worker (ISIC D, rev3.) for years 2000 to 2006.

Table 6.10. Income tax, single persons at 100% of average wage

Tax burden as a % of gross wage earnings, single persons without children

	2000	2010	2015	2017	2018	2019	2020	2021	2022	2023
Australia	26.6	22.3	24.1	24.4	24.6	23.6	24.1	23.2	23.2	24.9
Austria	12.9	15.0	17.0	14.5	14.8	15.2	14.7	15.2	15.3	15.0
Belgium	29.0	28.7	28.0	26.6	25.9	25.4	25.3	25.5	26.3	26.0
Canada	21.7	19.0	19.2	18.7	18.7	18.5	19.2	19.3	19.4	19.2
Chile	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Colombia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Costa Rica	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Czechia	10.0	11.5	12.4	13.1	13.6	14.0	14.2	8.8	8.6	9.0
Denmark	32.5	36.3	36.1	36.0	35.9	36.0	35.9	36.0	36.0	36.0
Estonia	21.9	16.7	16.8	16.8	13.0	14.1	14.5	15.6	16.9	17.3
Finland	26.9	22.3	22.6	20.9	20.6	20.5	20.8	20.8	20.8	21.1
France	15.7	14.2	14.8	14.6	16.5	16.7	15.8	16.3	16.2	16.2
Germany	22.7	18.7	19.2	19.0	19.1	19.1	18.5	17.6	18.2	17.0
Greece	5.7	7.1	8.2	9.2	9.5	9.7	8.4	9.2	10.2	10.9
Hungary	23.2	14.4	16.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0
Iceland	25.3	27.4	29.2	28.2	28.2	28.2	28.1	27.7	27.7	27.3
Ireland	24.1	20.1	22.0	21.3	21.6	23.6	24.0	24.8	24.5	24.0
Israel	18.0	9.0	9.6	9.7	9.7	10.1	10.4	10.8	10.8	10.8
Italy	19.9	20.7	21.6	21.6	21.7	22.0	20.6	18.7	19.0	22.1
Japan	6.4	7.6	7.8	7.9	7.9	7.9	7.8	7.8	7.9	7.9
Korea	2.2	4.5	4.9	5.5	5.9	6.1	6.1	6.5	6.9	6.8
Latvia	18.9	21.5	18.4	18.7	17.7	17.6	17.3	16.0	15.9	16.6
Lithuania	25.8	13.1	13.9	13.7	13.1	17.0	16.5	16.9	17.8	18.3
Luxembourg	17.0	14.6	18.0	16.7	17.3	17.7	18.8	19.1	19.3	20.9
Mexico	1.0	4.8	9.1	9.8	9.0	9.6	9.9	9.9	10.8	9.6
Netherlands	9.6	16.2	17.1	17.2	17.5	16.3	16.0	15.9	16.5	16.4
New Zealand	19.4	17.0	17.6	18.3	18.6	19.0	19.3	19.4	20.1	21.1
Norway	22.9	21.5	20.3	19.3	19.2	19.1	19.3	19.4	19.9	20.2
Poland	6.6	6.7	7.1	7.3	7.4	7.2	6.4	6.4	5.1	5.7
Portugal	11.4	11.2	17.4	16.5	15.9	16.4	16.6	17.2	17.4	17.6
Slovak Republic	8.2	8.5	9.9	10.3	10.6	10.8	10.2	10.5	10.8	10.9
Slovenia	13.5	11.2	11.2	11.6	12.0	12.3	11.9	12.4	11.6	12.1
Spain	13.5	15.4	14.9	14.7	14.9	14.9	14.4	15.1	15.2	15.6
Sweden	26.7	17.8	17.6	18.0	18.1	17.6	17.6	17.4	17.2	16.9
Switzerland	11.3	11.3	10.7	11.0	11.2	11.3	11.4	11.8	12.1	12.2
Türkiye ¹	14.7	11.6	12.4	13.2	13.6	14.0	13.9	14.4	12.3	12.6
United Kingdom	17.4	16.2	14.1	14.0	14.0	13.9	13.7	14.1	14.4	14.8
United States	17.3	17.0	18.0	18.4	16.1	16.2	16.6	17.0	17.1	16.6
OECD-Average	15.8	14.5	15.2	15.0	15.0	15.2	15.1	15.0	15.2	15.4
OECD-EU 22	18.0	16.4	17.3	17.0	16.9	17.2	17.0	16.8	17.0	17.3

1. Wage figures are based on the old definition of average worker (ISIC D, rev3.) for years 2000 to 2006.

Table 6.11. Income tax, single persons at 167% of average wage

Tax burden as a % of gross wage earnings, single persons without children

	2000	2010	2015	2017	2018	2019	2020	2021	2022	2023
Australia	34.9	28.2	30.1	30.1	30.4	30.5	30.8	29.4	29.7	30.0
Austria	20.4	22.2	23.4	21.4	21.6	21.9	21.5	21.8	22.2	22.2
Belgium	36.0	35.5	35.1	34.3	33.9	33.5	33.5	33.6	34.2	34.0
Canada	28.9	26.5	26.8	26.1	26.1	25.8	27.1	27.5	27.7	27.3
Chile	1.3	1.0	1.2	1.3	1.3	1.3	1.3	1.3	1.2	1.4
Colombia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Costa Rica	0.0	0.6	1.3	1.9	1.9	2.1	1.9	2.3	2.2	1.8
Czechia	13.0	14.9	15.5	15.9	16.2	16.4	16.6	11.3	11.1	11.4
Denmark	40.3	42.9	42.1	41.8	41.5	41.6	41.4	41.4	41.7	41.8
Estonia	23.6	18.2	18.0	18.0	19.7	19.7	19.7	19.7	19.7	19.7
Finland	34.0	29.5	29.7	28.5	28.1	28.1	28.4	28.4	28.4	28.8
France	21.2	20.3	21.0	20.8	22.7	22.8	22.2	22.6	22.5	22.5
Germany	31.7	27.1	27.8	27.5	27.6	27.6	26.7	26.1	27.5	26.5
Greece	13.3	14.2	16.1	16.1	16.4	16.7	15.8	15.4	16.7	17.7
Hungary	30.3	22.8	16.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0
Iceland	36.6	32.3	33.9	33.5	33.2	33.2	33.4	33.2	33.2	32.7
Ireland	32.9	30.9	32.1	31.1	31.3	32.7	33.0	33.6	33.5	33.2
Israel	26.3	16.4	17.0	17.3	17.3	18.0	18.5	19.2	19.2	19.2
Italy	25.3	27.7	29.9	29.6	29.7	29.9	30.2	30.1	29.1	29.6
Japan	10.6	12.0	12.6	12.8	12.9	13.0	12.6	12.5	12.7	13.0
Korea	6.7	8.6	8.9	10.1	10.8	11.1	11.1	11.7	12.3	12.1
Latvia	20.4	22.4	19.3	19.7	17.8	18.0	18.2	18.5	18.7	19.0
Lithuania	28.7	15.0	15.0	15.0	15.0	19.4	19.4	19.6	20.0	20.0
Luxembourg	26.2	22.6	25.7	25.2	25.5	25.7	26.4	26.6	27.0	27.7
Mexico	8.0	11.9	13.6	14.2	13.5	14.0	14.3	14.3	15.0	14.1
Netherlands	25.4	28.4	28.9	28.0	28.3	27.2	26.6	26.7	27.2	27.1
New Zealand	24.2	23.3	23.4	23.9	24.1	24.4	24.6	24.8	25.3	25.8
Norway	30.4	27.9	26.7	25.8	25.7	25.7	25.7	26.0	26.6	27.0
Poland	7.7	7.5	7.8	7.9	8.0	7.8	8.2	8.2	7.2	7.7
Portugal	17.6	18.5	24.7	23.1	22.5	23.2	23.3	24.0	24.6	24.6
Slovak Republic	12.8	11.7	12.5	12.8	13.0	13.0	12.7	13.1	13.4	13.6
Slovenia	19.1	17.0	15.8	15.6	16.0	16.3	15.2	15.6	15.2	16.0
Spain	18.5	20.6	21.1	20.5	20.7	20.8	20.1	20.9	21.1	21.5
Sweden	36.3	30.9	30.4	31.7	31.6	30.4	29.9	29.8	29.8	28.5
Switzerland	16.2	16.3	15.6	16.0	16.1	16.3	16.4	16.7	17.2	17.2
Türkiye ¹	18.0	14.9	16.6	17.4	17.7	17.9	17.8	18.1	16.9	17.1
United Kingdom	23.1	22.4	22.4	22.4	22.4	21.7	21.3	22.3	23.2	24.4
United States	24.3	22.9	23.5	23.7	21.2	21.2	21.5	21.8	21.9	21.4
OECD-Average	21.7	20.2	20.6	20.4	20.4	20.6	20.6	20.6	20.8	20.9
OECD-EU 22	24.3	22.8	23.1	22.7	22.8	23.1	22.9	22.8	23.0	23.1

1. Wage figures are based on the old definition of average worker (ISIC D, rev3.) for years 2000 to 2006.

Table 6.12. Income tax, single parent at 67% of average wage

Tax burden as a % of gross wage earnings, single parent with two children

	2000	2010	2015	2017	2018	2019	2020	2021	2022	2023
Australia	15.5	14.3	18.5	19.1	19.6	18.1	18.7	17.3	17.2	20.2
Austria	5.8	5.8	8.3	5.7	6.2	-1.6	-2.3	-1.5	-2.4	-2.3
Belgium	16.7	17.2	16.0	14.0	12.9	11.6	11.5	11.9	13.2	12.7
Canada	8.9	4.9	6.9	6.8	6.8	6.4	8.0	8.7	9.0	8.4
Chile	0.0	0.0	0.0	0.0	0.0	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	0.0	0.0
Costa Rica	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Czechia	2.3	-4.8	-5.0	-8.7	-7.8	-6.4	-6.0	-11.9	-11.3	-9.8
Denmark	28.4	34.0	32.2	32.1	31.5	31.6	31.5	31.6	31.6	31.6
Estonia	19.9	9.3	11.2	11.7	4.8	5.7	6.1	7.0	8.1	6.3
Finland	20.9	15.7	15.2	12.9	13.1	13.0	13.3	13.3	13.2	13.2
France	7.1	7.5	7.9	7.9	9.5	9.5	9.5	9.5	9.5	9.5
Germany	-2.6	-4.0	-2.7	-2.6	-2.2	-2.0	-6.7	-6.2	-3.8	-5.5
Greece	1.2	0.0	3.0	3.2	3.5	3.8	1.2	2.7	4.2	5.2
Hungary	10.3	10.8	4.7	0.6	0.0	0.0	0.8	1.8	3.6	5.0
Iceland	20.0	22.0	24.8	24.6	24.7	24.6	24.3	23.4	23.4	22.7
Ireland	9.0	6.5	7.2	6.4	6.9	8.6	8.9	9.5	9.5	9.7
Israel	1.1	0.0	0.0	-2.8	-2.8	-1.9	-2.1	-1.1	-2.2	-1.2
Italy	10.0	9.3	4.6	4.7	5.0	5.3	5.5	4.8	11.5	14.3
Japan	2.4	2.7	6.2	6.2	6.2	6.2	6.1	6.1	6.2	6.2
Korea	0.1	0.7	0.0	0.0	0.2	0.8	0.9	1.1	1.3	1.3
Latvia	5.4	9.0	3.2	3.8	2.1	1.2	0.0	1.1	0.8	2.6
Lithuania	16.2	7.3	7.6	0.0	8.5	14.1	12.8	13.6	13.5	13.4
Luxembourg	0.0	-0.3	3.3	0.7	1.5	2.1	4.0	4.4	5.1	5.6
Mexico	-5.7	-0.4	2.1	3.4	3.3	4.3	7.3	7.4	7.7	7.2
Netherlands	3.0	3.5	5.7	4.6	4.7	3.6	3.4	3.6	4.8	4.6
New Zealand	18.6	15.9	14.9	15.0	15.1	15.2	15.2	15.3	15.4	16.3
Norway	13.3	14.1	13.3	12.6	12.7	12.8	13.2	13.4	13.5	15.3
Poland	2.5	0.0	-2.7	-1.6	-0.9	5.0	-0.5	-0.4	-4.4	-3.9
Portugal	3.4	0.6	3.8	0.6	1.1	2.1	2.4	3.4	4.4	5.1
Slovak Republic	3.6	-2.9	-0.3	0.7	1.5	1.9	1.1	-0.2	-3.0	-15.2
Slovenia	3.4	0.0	0.0	1.8	1.9	2.6	2.7	3.3	2.6	2.9
Spain	0.4	1.7	-4.8	-4.7	-4.4	-4.1	-6.0	-3.8	-2.8	-2.8
Sweden	24.7	15.0	15.0	15.4	15.4	14.8	14.8	13.8	13.5	13.8
Switzerland	4.0	3.4	2.2	2.3	2.4	2.5	2.6	2.8	3.0	3.1
Türkiye ¹	13.2	7.0	8.2	7.9	8.3	8.4	8.5	8.5	6.7	7.1
United Kingdom	8.6	0.0	-3.9	-0.3	1.1	2.6	-3.6	11.2	11.6	12.2
United States	-5.0	-7.4	-3.8	-2.1	-5.7	-5.2	-3.6	-6.8	-1.2	-2.1
OECD-Average	7.5	5.7	5.9	5.3	5.4	5.7	5.4	5.7	6.1	6.1
OECD-EU 22	8.7	6.4	6.1	5.0	5.2	5.6	4.9	5.1	5.5	5.3

1. Wage figures are based on the old definition of average worker (ISIC D, rev3.) for years 2000 to 2006.

Table 6.13. Income tax, married couple at 100% of average wage

Tax burden as a % of gross wage earnings, one-earner married couple with two children

	2000	2010	2015	2017	2018	2019	2020	2021	2022	2023
Australia	25.6	21.1	24.1	24.4	24.6	23.6	24.1	23.2	23.2	24.9
Austria	11.7	12.8	15.0	12.2	12.6	7.7	7.3	7.9	6.6	6.7
Belgium	18.9	17.7	16.7	15.0	14.6	13.4	13.3	13.7	14.9	14.4
Canada	18.4	14.6	13.7	15.4	15.5	15.2	15.9	16.1	16.2	16.0
Chile	0.0	0.0	0.0	0.0	0.0	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	0.0	0.0
Costa Rica	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Czechia	4.0	-5.2	-4.5	-6.2	-5.1	-3.7	-3.3	-8.4	-7.8	-6.4
Denmark	25.9	32.1	32.2	32.0	29.2	29.4	29.4	29.6	32.3	32.3
Estonia	17.9	9.2	11.2	11.5	7.9	9.4	9.9	11.3	13.0	13.5
Finland	26.9	22.3	22.5	20.9	20.6	20.5	20.8	20.8	20.8	21.1
France	7.3	8.3	7.9	7.9	9.5	9.5	9.5	9.5	9.5	9.5
Germany	1.5	-0.6	1.0	1.0	1.2	1.3	-0.8	-0.6	1.1	-0.2
Greece	7.7	7.6	9.2	9.7	10.0	10.2	9.1	9.7	10.9	11.8
Hungary	18.4	14.4	8.4	5.4	4.8	4.6	5.5	6.2	7.4	8.3
Iceland	16.1	17.3	21.3	20.7	20.8	20.7	21.2	21.5	21.5	20.8
Ireland	11.1	10.8	12.3	11.3	11.8	14.2	14.7	15.8	15.7	15.2
Israel	18.0	9.0	9.6	9.7	9.7	10.1	10.4	10.8	7.7	7.7
Italy	15.6	13.9	14.7	14.8	14.9	15.3	14.1	12.2	16.8	20.0
Japan	2.5	3.9	6.4	6.5	6.5	6.5	6.4	6.4	6.5	6.5
Korea	1.5	1.9	2.2	3.0	3.5	4.1	4.2	4.7	5.2	5.2
Latvia	11.1	13.9	8.9	9.9	9.7	9.0	8.5	8.1	8.6	10.2
Lithuania	25.8	10.8	11.4	6.6	13.1	17.0	16.5	16.9	17.8	18.3
Luxembourg	2.3	4.5	6.4	5.6	5.9	6.2	7.0	7.2	7.2	8.6
Mexico	1.0	4.8	9.1	9.8	9.0	9.6	9.9	9.9	10.8	9.6
Netherlands	4.8	15.9	16.5	16.8	17.2	15.9	15.7	15.8	16.4	16.4
New Zealand	19.4	17.0	17.6	18.3	18.6	19.0	19.3	19.4	20.1	21.1
Norway	18.1	19.0	19.1	18.3	19.2	19.1	19.3	19.4	19.9	20.2
Poland	4.8	0.0	1.1	1.8	6.4	2.4	2.3	2.3	-2.5	-1.1
Portugal	6.2	3.3	7.3	4.5	5.1	5.9	6.1	6.9	7.8	8.2
Slovak Republic	5.0	-4.5	-1.4	-0.2	0.6	1.0	0.4	-0.1	-3.3	-14.1
Slovenia	4.8	2.9	2.9	3.3	3.6	3.9	4.1	4.5	4.2	4.5
Spain	5.2	7.9	7.6	7.6	7.8	8.0	7.2	8.1	8.7	9.4
Sweden	26.7	17.8	17.6	18.0	18.1	17.6	17.6	17.4	17.2	16.9
Switzerland	6.2	5.9	4.3	4.5	4.6	4.7	4.8	5.2	5.5	5.6
Türkiye ¹	14.7	9.8	10.6	11.3	11.8	12.1	12.1	12.5	12.3	12.6
United Kingdom	17.4	14.6	13.5	13.4	13.4	13.3	13.1	13.5	13.8	14.3
United States	6.8	3.6	6.1	6.7	4.1	4.3	4.8	2.1	5.7	5.5
OECD-Average	11.3	9.4	10.1	9.8	10.0	10.0	10.0	10.0	10.3	10.4
OECD-EU 22	12.0	9.8	10.2	9.5	10.0	9.9	9.8	9.8	10.1	10.2

1. Wage figures are based on the old definition of average worker (ISIC D, rev3.) for years 2000 to 2006.

Table 6.14. Income tax, married couple with two children, at 100% and 67% of average wage

Tax burden as a % of gross wage earnings, two-earner married couple with two children

	2000	2010	2015	2017	2018	2019	2020	2021	2022	2023
Australia	23.8	19.1	21.8	22.2	22.6	21.4	21.9	20.8	20.8	23.0
Austria	10.8	12.3	14.3	11.6	12.0	9.3	8.7	9.3	8.6	8.5
Belgium	26.4	24.8	23.9	22.2	21.4	20.7	20.6	20.8	21.8	21.4
Canada	19.5	16.2	16.9	16.6	16.7	16.5	17.2	17.4	17.5	17.2
Chile	0.0	0.0	0.0	0.0	0.0	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	0.0	0.0
Costa Rica	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Czechia	6.8	4.9	5.4	4.4	5.0	5.8	6.1	0.5	0.6	1.5
Denmark	30.8	35.4	35.2	35.1	34.8	34.9	34.9	35.0	34.9	35.0
Estonia	21.1	13.7	14.6	14.8	9.7	10.8	11.1	12.2	13.4	12.9
Finland	24.5	19.7	19.7	17.8	17.6	17.5	17.8	17.8	17.8	17.9
France	10.8	11.1	11.4	10.8	12.7	12.9	11.6	11.9	11.9	11.9
Germany	13.8	9.9	11.0	10.8	11.1	11.1	9.6	9.2	10.5	9.1
Greece	6.1	6.2	7.3	7.7	8.0	8.2	6.5	7.5	8.8	9.7
Hungary	18.0	13.0	11.5	9.2	8.9	8.7	9.3	9.7	10.4	11.0
Iceland	23.2	25.3	27.5	26.7	26.8	26.7	26.6	25.9	25.9	25.4
Ireland	19.7	15.6	17.1	16.7	17.1	19.5	20.0	20.9	20.6	20.5
Israel	12.5	5.4	5.7	5.8	5.8	6.0	6.2	6.7	4.6	4.6
Italy	16.8	16.3	14.9	15.0	15.2	15.5	14.7	13.3	16.0	18.9
Japan	4.5	5.5	7.1	7.2	7.2	7.2	7.1	7.1	7.2	7.2
Korea	1.3	2.0	2.3	2.9	3.3	3.8	3.9	4.3	4.8	4.8
Latvia	13.5	16.5	12.3	12.7	11.5	11.0	10.3	10.0	9.8	11.0
Lithuania	24.3	10.8	11.4	7.7	11.3	15.9	15.0	15.6	16.0	16.4
Luxembourg	8.2	9.3	12.4	10.9	11.4	11.9	13.2	13.5	13.8	15.8
Mexico	-1.7	2.7	6.3	7.2	6.7	7.5	8.9	8.9	9.6	8.6
Netherlands	7.9	11.7	12.5	12.2	12.4	11.2	10.9	11.0	11.8	11.7
New Zealand	19.0	16.5	16.0	16.5	16.7	16.9	17.2	17.3	18.2	19.1
Norway	20.6	20.0	18.9	17.9	17.8	17.7	17.9	18.0	18.3	18.4
Poland	6.1	2.6	3.9	4.4	4.7	4.6	4.1	4.2	2.4	3.3
Portugal	8.1	7.3	9.4	10.1	9.5	10.4	10.6	11.5	12.0	12.4
Slovak Republic	6.0	3.9	5.8	6.5	7.0	7.2	6.5	6.2	4.3	-2.2
Slovenia	8.1	5.7	5.7	6.5	6.6	6.9	7.0	7.3	6.7	7.2
Spain	9.3	11.5	10.9	10.8	10.9	11.0	10.0	11.2	11.5	11.6
Sweden	25.9	16.7	16.5	16.9	17.0	16.4	16.5	16.0	15.7	15.6
Switzerland	9.8	9.5	8.1	8.4	8.6	8.7	8.9	9.2	9.6	9.7
Türkiye ¹	14.1	9.7	10.7	11.1	11.5	11.7	11.7	12.0	10.1	10.4
United Kingdom	16.5	15.4	12.9	12.8	12.8	12.7	12.5	12.9	13.3	13.8
United States	12.8	10.9	12.3	12.7	9.9	10.1	10.4	8.7	10.9	10.7
OECD-Average	13.1	11.5	11.9	11.7	11.6	11.8	11.7	11.7	11.8	11.9
OECD-EU 22	14.7	12.7	13.0	12.5	12.5	12.8	12.5	12.5	12.7	12.8

1. Wage figures are based on the old definition of average worker (ISIC D, rev3.) for years 2000 to 2006.

Table 6.15. Income tax, married couple, both at 100% of average wage

Tax burden as a % of gross wage earnings, two-earner married couple with two children

	2000	2010	2015	2017	2018	2019	2020	2021	2022	2023
Australia	26.6	22.3	24.1	24.4	24.6	23.6	24.1	23.2	23.2	24.9
Austria	12.9	14.7	16.7	13.9	14.3	12.1	11.7	12.2	11.6	11.5
Belgium	29.0	27.5	26.8	25.4	24.7	24.1	24.0	24.2	25.0	24.7
Canada	21.7	18.5	19.2	18.7	18.7	18.5	19.2	19.3	19.4	19.2
Chile	0.0	0.0	0.0	0.0	0.0	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	0.0	0.0
Costa Rica	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Czechia	7.9	7.4	7.8	7.0	7.5	8.2	8.4	2.9	3.0	3.7
Denmark	32.5	36.3	36.1	36.0	35.9	36.0	35.9	36.0	36.0	36.0
Estonia	21.9	14.8	15.4	15.6	11.8	13.0	13.5	14.6	16.0	16.4
Finland	26.9	22.3	22.5	20.9	20.6	20.5	20.8	20.8	20.8	21.1
France	12.5	12.2	12.8	12.6	14.5	14.7	13.7	14.3	14.2	14.2
Germany	17.2	13.1	13.8	13.6	13.8	13.9	12.9	12.3	13.1	12.1
Greece	8.3	8.5	9.2	9.7	10.0	10.2	9.1	9.7	10.9	11.8
Hungary	20.8	14.4	12.2	10.2	9.9	9.8	10.2	10.6	11.2	11.6
Iceland	25.3	27.4	29.2	28.2	28.2	28.2	28.1	27.7	27.7	27.3
Ireland	24.1	20.1	22.0	21.3	21.6	23.6	24.0	24.8	24.5	24.5
Israel	15.4	6.5	7.2	7.5	7.5	8.0	8.3	8.9	5.7	5.8
Italy	18.9	18.6	19.3	19.3	19.4	19.7	18.5	16.5	19.0	22.1
Japan	5.3	6.3	7.8	7.9	7.9	7.9	7.8	7.8	7.9	7.9
Korea	2.0	3.4	3.9	4.6	5.0	5.4	5.4	5.8	6.3	6.2
Latvia	15.0	17.7	13.7	14.3	13.7	13.3	12.9	12.1	12.2	13.4
Lithuania	25.8	12.0	12.6	10.2	13.1	17.0	16.5	16.9	17.8	18.3
Luxembourg	12.0	12.8	16.4	15.1	15.7	16.1	17.4	17.7	18.0	19.6
Mexico	1.0	4.8	9.1	9.8	9.0	9.6	9.9	9.9	10.8	9.6
Netherlands	9.6	16.1	16.6	16.5	16.9	15.6	15.3	15.3	16.0	15.8
New Zealand	19.4	17.0	17.6	18.3	18.6	19.0	19.3	19.4	20.1	21.1
Norway	22.3	21.5	20.3	19.3	19.2	19.1	19.3	19.4	19.9	20.2
Poland	6.6	3.6	4.7	5.1	5.4	5.3	4.8	4.8	3.7	4.4
Portugal	10.9	10.1	12.8	13.1	12.6	13.4	13.6	14.3	14.7	15.0
Slovak Republic	7.0	6.0	7.5	8.1	8.5	8.7	8.2	7.9	6.3	0.9
Slovenia	10.0	8.1	8.1	8.5	8.8	9.1	8.9	9.4	8.7	9.4
Spain	11.6	13.5	13.1	12.9	13.1	13.2	12.6	13.3	13.6	14.1
Sweden	26.7	17.8	17.6	18.0	18.1	17.6	17.6	17.4	17.2	16.9
Switzerland	11.7	11.5	10.0	10.4	10.6	10.7	10.9	11.3	11.9	11.9
Türkiye ¹	14.7	11.0	11.8	12.6	13.1	13.4	13.3	13.8	12.3	12.6
United Kingdom	17.4	16.2	14.1	14.0	14.0	13.9	13.7	14.1	14.4	14.8
United States	15.1	12.6	13.9	14.3	12.2	12.3	12.9	11.8	13.7	13.3
OECD-Average	14.9	13.3	13.8	13.6	13.6	13.8	13.8	13.7	13.9	14.0
OECD-EU 22	16.7	14.9	15.4	14.9	15.0	15.2	15.0	14.9	15.2	15.3

1. Wage figures are based on the old definition of average worker (ISIC D, rev3.) for years 2000 to 2006.

Table 6.16. Income tax, married couple at 100% and 67% of average wage

Tax burden as a % of gross wage earnings, two-earner married couple without children

	2000	2010	2015	2017	2018	2019	2020	2021	2022	2023
Australia	24.4	19.8	21.8	22.2	22.6	21.4	21.9	20.8	20.8	23.0
Austria	10.8	12.6	14.6	12.2	12.6	13.0	12.4	12.8	13.1	12.7
Belgium	28.0	26.2	25.4	23.7	22.9	22.2	22.1	22.4	23.2	22.9
Canada	19.5	16.8	17.0	16.6	16.7	16.5	17.2	17.4	17.5	17.2
Chile	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Colombia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Costa Rica	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Czechia	9.3	9.8	10.8	11.7	12.3	12.8	13.0	7.5	7.3	7.8
Denmark	30.8	35.4	35.2	35.1	34.8	34.9	34.9	35.0	34.9	35.0
Estonia	21.1	15.9	16.3	16.2	11.1	12.1	12.4	13.4	14.5	13.9
Finland	24.5	19.7	19.9	18.0	17.6	17.5	17.8	17.8	17.8	17.9
France	14.1	13.4	13.8	13.7	15.5	15.5	14.1	14.2	14.2	14.2
Germany	19.8	16.5	16.9	16.7	16.8	16.9	16.3	15.4	16.1	14.8
Greece	5.6	6.2	7.3	8.2	8.5	8.7	7.3	8.2	9.4	10.3
Hungary	21.0	13.0	16.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0
Iceland	23.2	25.3	27.5	26.7	26.8	26.7	26.6	25.9	25.9	25.4
Ireland	19.7	15.6	17.1	16.7	17.1	19.5	20.0	20.9	20.6	20.5
Israel	15.0	6.6	7.2	7.4	7.4	7.7	8.0	8.5	8.5	8.5
Italy	18.0	19.1	17.9	17.9	18.1	18.3	17.5	16.0	16.0	18.9
Japan	5.8	7.0	7.1	7.2	7.2	7.2	7.1	7.1	7.2	7.2
Korea	1.6	3.2	3.5	4.1	4.4	4.7	4.7	5.1	5.6	5.5
Latvia	18.1	21.1	18.0	18.0	16.3	16.2	15.5	14.7	14.2	14.9
Lithuania	24.3	12.2	12.9	11.9	11.3	15.9	15.0	15.6	16.0	16.4
Luxembourg	11.3	9.3	12.4	10.9	11.4	11.9	13.2	13.5	13.8	15.8
Mexico	-1.7	2.7	6.3	7.2	6.7	7.5	8.9	8.9	9.6	8.6
Netherlands	7.9	11.8	13.1	13.0	13.2	12.0	11.8	11.8	12.5	12.3
New Zealand	19.0	15.9	16.0	16.5	16.7	16.9	17.2	17.3	18.2	19.1
Norway	21.3	20.0	18.9	17.9	17.8	17.7	17.9	18.0	18.3	18.4
Poland	6.1	6.2	6.8	7.0	7.1	6.9	6.1	6.1	4.1	4.8
Portugal	9.2	8.7	14.5	14.1	13.4	14.1	14.2	14.9	15.3	15.4
Slovak Republic	7.4	6.9	8.6	9.1	9.5	9.6	9.0	9.3	9.6	9.8
Slovenia	12.2	9.4	9.4	10.3	10.4	10.8	10.5	10.9	10.1	10.5
Spain	11.5	13.7	13.1	12.9	13.1	13.1	12.2	13.2	13.4	13.4
Sweden	25.9	16.7	16.5	16.9	17.0	16.4	16.5	16.0	15.7	15.6
Switzerland	11.3	11.0	10.5	10.8	10.9	11.0	11.1	11.5	11.9	11.9
Türkiye ¹	14.1	10.4	11.3	11.8	12.1	12.4	12.4	12.7	10.1	10.4
United Kingdom	16.5	15.5	12.9	12.8	12.8	12.7	12.5	12.9	13.3	13.8
United States	16.8	15.4	16.5	16.7	14.7	14.7	14.8	14.9	15.0	14.7
OECD-Average	14.3	12.9	13.5	13.3	13.2	13.4	13.3	13.3	13.4	13.6
OECD-EU 22	16.2	14.5	15.3	15.0	14.8	15.2	14.9	14.8	14.9	15.1

1. Wage figures are based on the old definition of average worker (ISIC D, rev3.) for years 2000 to 2006.

**Table 6.17. Income tax plus employee contributions less cash benefits,
single persons at 67% of average wage**

Tax burden as a % of gross wage earnings, single persons without children

	2000	2010	2015	2017	2018	2019	2020	2021	2022	2023
Australia	21.1	16.0	18.5	19.1	19.6	18.1	18.7	17.3	17.2	20.2
Austria	25.6	27.0	29.2	26.9	27.2	27.7	26.8	27.3	25.8	26.9
Belgium	35.8	36.4	35.4	33.3	32.1	31.4	31.3	31.6	32.4	32.0
Canada	21.3	20.8	21.1	20.8	20.8	20.6	21.2	22.3	22.6	22.5
Chile	7.0	7.0	7.0	7.0	7.0	7.0	7.0	-6.5	7.0	7.0
Colombia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Costa Rica	9.0	9.2	9.3	9.8	10.3	10.3	10.5	10.5	10.5	10.7
Czechia	20.8	18.2	19.5	20.7	21.4	22.0	22.3	16.7	16.4	17.1
Denmark	37.4	33.5	33.4	33.3	33.0	33.1	33.1	33.2	33.3	33.4
Estonia	19.9	17.6	17.1	17.0	9.9	10.6	10.9	11.6	12.4	10.5
Finland	27.8	22.7	24.0	22.9	22.9	22.8	23.3	23.6	23.4	23.7
France	25.9	25.9	26.0	25.2	24.6	24.2	23.2	23.5	23.5	23.4
Germany	36.8	34.3	34.7	34.8	34.7	34.3	33.7	33.1	33.0	32.6
Greece	18.0	17.7	18.5	20.0	20.2	20.4	17.6	17.7	19.0	19.8
Hungary	30.1	27.8	34.5	33.5	33.5	33.5	33.5	33.5	33.5	33.5
Iceland	20.2	22.2	25.0	24.8	24.9	24.8	24.5	23.5	23.5	22.9
Ireland	18.8	16.0	16.8	15.8	16.1	17.3	17.9	19.1	18.7	17.8
Israel	19.4	10.4	11.0	11.2	11.0	11.4	11.7	12.5	12.6	12.3
Italy	24.4	26.1	21.8	21.9	22.1	22.3	22.2	21.6	20.1	18.9
Japan	18.4	19.1	20.4	20.6	20.6	20.6	20.6	20.6	20.6	20.8
Korea	7.5	9.2	9.9	10.5	10.8	11.2	11.6	12.2	12.9	12.9
Latvia	26.0	29.5	27.9	27.4	25.2	25.0	23.9	23.3	22.2	22.7
Lithuania	25.2	19.7	20.4	18.4	17.5	33.6	32.3	33.1	33.0	32.9
Luxembourg	21.8	19.4	22.7	20.3	20.8	21.1	22.3	22.4	22.3	24.3
Mexico	-4.4	0.8	3.4	4.7	4.6	5.5	8.6	8.6	9.0	8.5
Netherlands	32.9	27.1	24.7	22.5	22.8	21.2	20.1	19.1	19.7	18.4
New Zealand	18.6	14.3	13.5	13.7	13.8	14.0	14.1	14.2	14.7	16.3
Norway	26.8	25.6	25.1	24.1	23.9	23.8	24.1	24.2	24.0	23.6
Poland	26.5	23.4	24.1	24.3	24.5	24.3	23.5	23.5	20.4	21.3
Portugal	17.4	16.1	21.2	21.6	21.6	22.2	22.4	22.9	23.5	23.7
Slovak Republic	18.2	18.0	20.0	20.7	21.1	21.4	20.5	21.0	21.4	21.6
Slovenia	32.3	28.7	28.7	30.4	30.2	30.7	30.6	30.8	30.0	30.2
Spain	15.0	17.5	16.7	16.6	16.8	16.7	15.2	16.8	17.0	16.6
Sweden	31.7	22.0	22.0	22.4	22.4	21.7	21.8	20.8	20.5	20.8
Switzerland	14.9	14.4	14.1	14.3	14.4	14.5	14.8	15.0	15.3	15.3
Türkiye ¹	27.2	23.6	24.7	24.7	24.9	25.0	25.1	25.2	21.7	22.1
United Kingdom	22.8	22.6	19.2	19.3	19.3	19.1	18.4	19.1	19.3	19.5
United States	22.6	21.5	22.9	23.1	21.4	21.4	17.0	18.3	21.7	21.4
OECD-Average	21.6	20.0	20.6	20.5	20.2	20.7	20.4	20.1	20.4	20.5
OECD-EU 22	25.8	23.9	24.5	24.1	23.7	24.4	24.0	23.9	23.7	23.7

1. Wage figures are based on the old definition of average worker (ISIC D, rev3.) for years 2000 to 2006.

Table 6.18. Income tax plus employee contributions less cash benefits, single persons at 100% of average wage

Tax burden as a % of gross wage earnings, single persons without children

	2000	2010	2015	2017	2018	2019	2020	2021	2022	2023
Australia	26.6	22.3	24.1	24.4	24.6	23.6	24.1	23.2	23.2	24.9
Austria	31.0	33.1	35.0	32.4	32.8	33.2	32.7	33.2	32.1	32.6
Belgium	43.0	42.7	42.0	40.6	39.9	39.4	39.3	39.5	40.2	39.9
Canada	26.9	25.0	25.3	24.6	24.6	24.6	25.1	25.4	25.7	25.6
Chile	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.1
Colombia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Costa Rica	9.0	9.2	9.3	9.8	10.3	10.3	10.5	10.5	10.5	10.7
Czechia	22.5	22.5	23.4	24.1	24.6	25.0	25.2	19.8	19.6	20.0
Denmark	41.5	35.9	35.9	35.8	35.7	35.9	35.8	35.9	35.9	36.0
Estonia	21.9	19.5	18.4	18.4	14.6	15.7	16.1	17.2	18.5	18.9
Finland	33.9	29.4	30.9	30.2	30.3	30.3	31.0	31.3	31.1	31.6
France	29.2	27.8	29.0	29.0	28.4	28.0	27.1	27.6	27.6	27.5
Germany	43.2	39.2	39.7	39.7	39.7	39.2	38.6	37.8	38.0	37.4
Greece	21.6	23.1	23.7	25.2	25.5	25.5	23.9	23.3	24.2	24.8
Hungary	35.7	31.4	34.5	33.5	33.5	33.5	33.5	33.5	33.5	33.5
Iceland	25.4	27.6	29.4	28.3	28.4	28.3	28.2	27.8	27.8	27.4
Ireland	27.5	23.4	26.0	25.3	25.6	27.6	28.0	28.8	28.5	28.0
Israel	26.1	17.0	17.5	17.7	17.6	18.1	18.4	19.0	19.0	18.8
Italy	29.0	30.2	31.1	31.1	31.2	31.5	30.1	28.2	27.7	27.7
Japan	19.7	20.6	22.1	22.3	22.4	22.4	22.2	22.2	22.3	22.6
Korea	8.9	12.3	13.3	13.9	14.4	14.8	15.1	15.6	16.2	16.2
Latvia	27.9	30.5	28.9	29.2	28.7	28.6	28.3	26.5	26.4	27.1
Lithuania	28.8	22.1	22.9	22.7	22.1	36.5	36.0	36.4	37.3	37.8
Luxembourg	28.7	26.8	30.8	29.0	29.6	30.0	31.1	31.4	31.6	33.2
Mexico	2.5	6.1	10.4	11.1	10.4	10.9	11.2	11.3	12.2	11.0
Netherlands	33.6	31.7	30.3	30.3	30.5	29.4	28.5	27.8	28.1	27.3
New Zealand	19.4	17.0	17.6	18.3	18.6	19.0	19.3	19.4	20.1	21.1
Norway	30.7	29.3	28.5	27.5	27.4	27.3	27.5	27.6	27.9	28.1
Poland	27.8	24.5	24.9	25.1	25.2	25.0	24.3	24.3	23.0	23.6
Portugal	22.4	22.2	28.4	27.5	26.9	27.4	27.6	28.2	28.4	28.6
Slovak Republic	20.2	21.9	23.3	23.7	24.0	24.2	23.6	23.9	24.2	24.3
Slovenia	35.6	33.3	33.3	33.7	34.1	34.4	34.0	34.5	33.7	34.2
Spain	19.8	21.7	21.3	21.1	21.3	21.3	20.7	21.4	21.6	22.1
Sweden	33.7	24.8	24.6	25.0	25.1	24.5	24.6	24.4	24.2	23.9
Switzerland	17.8	17.4	17.0	17.2	17.4	17.5	17.8	18.2	18.5	18.6
Türkiye ¹	28.7	26.6	27.4	28.2	28.6	29.0	28.9	29.4	27.3	27.6
United Kingdom	25.8	25.4	23.4	23.5	23.5	23.4	22.9	23.4	23.8	23.7
United States	24.9	24.6	25.6	26.1	23.8	23.9	21.3	22.4	24.8	24.2
OECD-Average	25.2	23.8	24.6	24.5	24.4	24.9	24.7	24.7	24.8	24.9
OECD-EU 22	29.9	28.1	29.0	28.8	28.6	29.4	29.1	28.9	28.9	29.1

1. Wage figures are based on the old definition of average worker (ISIC D, rev3.) for years 2000 to 2006.

**Table 6.19. Income tax plus employee contributions less cash benefits,
single persons at 167% of average wage**

Tax burden as a % of gross wage earnings, single persons without children

	2000	2010	2015	2017	2018	2019	2020	2021	2022	2023
Australia	34.9	28.2	30.1	30.1	30.4	30.5	30.8	29.4	29.7	30.0
Austria	36.3	38.3	39.4	37.7	38.0	38.1	38.0	38.2	37.8	37.5
Belgium	50.1	49.5	49.1	48.3	47.9	47.5	47.4	47.5	48.0	47.8
Canada	32.1	30.3	30.6	29.8	29.8	29.6	30.6	31.1	31.5	31.1
Chile	8.3	8.0	8.2	8.3	8.3	8.3	8.3	8.3	8.2	8.4
Colombia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Costa Rica	9.0	9.8	10.6	11.8	12.3	12.4	12.4	12.8	12.7	12.5
Czechia	25.5	25.9	26.5	26.9	27.2	27.4	27.6	22.3	22.1	22.4
Denmark	49.3	42.9	42.1	41.8	41.5	41.6	41.4	41.4	41.7	41.8
Estonia	23.6	21.0	19.6	19.6	21.3	21.3	21.3	21.3	21.3	21.3
Finland	41.1	36.6	38.1	37.8	37.9	37.9	38.6	38.9	38.7	39.3
France	33.1	33.4	34.5	34.5	33.9	33.8	33.3	33.6	33.5	33.5
Germany	48.8	43.8	43.8	43.9	43.8	43.4	43.3	42.7	42.4	41.6
Greece	29.2	30.2	31.6	32.1	32.4	32.5	31.3	29.5	30.7	31.5
Hungary	42.8	39.8	34.5	33.5	33.5	33.5	33.5	33.5	33.5	33.5
Iceland	36.7	32.4	34.0	33.5	33.3	33.3	33.4	33.3	33.3	32.8
Ireland	35.6	34.4	36.1	35.1	35.3	36.7	37.0	37.6	37.5	37.2
Israel	35.0	26.0	26.5	26.9	26.9	27.6	28.1	28.9	28.9	28.8
Italy	34.5	37.3	39.5	39.2	39.3	39.5	39.8	39.7	38.6	39.2
Japan	22.6	24.5	25.9	26.0	26.1	26.1	25.9	26.2	26.3	26.6
Korea	13.4	15.0	16.2	17.4	18.1	18.6	19.0	19.7	20.4	20.4
Latvia	29.4	31.4	29.8	30.2	28.8	29.0	29.2	29.0	29.2	29.5
Lithuania	31.7	24.0	24.0	24.0	24.0	38.9	38.9	39.1	39.5	39.5
Luxembourg	37.9	34.9	38.6	37.6	37.9	38.1	38.7	38.9	39.4	40.1
Mexico	10.1	13.4	15.1	15.7	15.0	15.5	15.8	15.8	16.5	15.6
Netherlands	40.6	37.7	38.2	37.7	37.9	37.5	36.5	36.2	36.4	36.1
New Zealand	24.2	23.3	23.4	23.9	24.1	24.4	24.6	24.8	25.3	25.8
Norway	38.2	35.7	34.9	34.0	33.9	33.9	33.9	34.2	34.6	34.9
Poland	28.9	25.4	25.6	25.7	25.8	25.6	26.0	26.1	25.1	25.5
Portugal	28.6	29.5	35.7	34.1	33.5	34.2	34.3	35.0	35.6	35.6
Slovak Republic	24.8	24.9	25.9	26.2	26.4	26.4	26.1	26.5	26.8	27.0
Slovenia	41.2	39.1	37.9	37.7	38.1	38.4	37.3	37.7	37.3	38.1
Spain	24.4	26.5	27.3	26.8	27.0	27.1	26.5	27.3	27.4	27.9
Sweden	41.1	35.6	35.2	36.5	36.4	35.2	34.7	34.7	34.6	33.4
Switzerland	22.7	22.2	21.8	22.2	22.3	22.5	22.7	23.1	23.5	23.5
Türkiye ¹	26.9	29.9	31.6	32.4	32.7	32.9	32.8	33.1	31.9	32.1
United Kingdom	28.8	30.0	29.8	29.9	29.9	29.5	29.1	29.7	30.6	30.8
United States	31.9	30.6	31.1	31.4	28.8	28.9	28.5	29.4	29.5	29.1
OECD-Average	30.3	29.0	29.5	29.5	29.5	29.9	29.9	29.9	30.0	30.0
OECD-EU 22	35.4	33.7	34.2	33.9	34.0	34.7	34.6	34.4	34.4	34.5

1. Wage figures are based on the old definition of average worker (ISIC D, rev3.) for years 2000 to 2006.

Table 6.20. Income tax plus employee contributions less cash benefits, single parent at 67% of average wage

Tax burden as a % of gross wage earnings, single parent with two children

	2000	2010	2015	2017	2018	2019	2020	2021	2022	2023
Australia	-2.1	-13.2	-7.5	-5.3	-3.9	-4.8	-4.7	-6.6	-3.8	-0.7
Austria	2.0	4.6	9.3	7.1	7.7	0.4	-2.2	1.2	-3.2	0.4
Belgium	16.1	18.9	17.8	15.7	14.7	13.6	9.3	9.3	10.9	10.6
Canada	0.0	0.8	-9.4	-9.7	-9.7	-10.9	-7.1	-2.4	-3.1	-4.0
Chile	5.9	6.1	6.2	6.2	6.2	6.2	6.1	-24.3	4.8	2.2
Colombia	-6.9	-5.6	-6.6	-6.6	-6.4	-6.5	-7.2	-7.5	-6.4	-7.3
Costa Rica	9.0	9.2	9.3	9.8	10.3	10.3	10.5	10.5	10.5	10.7
Czechia	-17.9	-12.7	-0.8	-3.8	-5.3	-3.3	-2.7	-11.1	-9.8	-9.0
Denmark	11.5	8.0	6.3	4.8	18.0	18.3	18.4	18.7	17.2	17.6
Estonia	-8.5	-2.1	-4.8	-3.2	-10.5	-9.5	-8.8	-6.7	-4.3	-18.6
Finland	9.7	8.9	10.9	10.2	10.8	10.9	11.2	11.7	10.9	12.4
France	13.5	14.8	16.0	1.0	0.4	-4.2	-6.5	-3.7	-3.0	-7.1
Germany	17.9	16.2	17.5	17.9	18.2	17.8	13.2	13.8	15.4	14.2
Greece	17.1	16.0	13.9	14.4	11.9	12.2	8.7	9.4	11.4	12.7
Hungary	5.0	6.7	6.5	4.9	5.4	6.4	8.8	10.6	13.6	16.1
Iceland	1.4	9.5	14.5	13.7	12.4	12.7	11.7	10.5	11.3	12.4
Ireland	6.6	-15.8	-10.7	-9.5	-6.6	0.2	0.7	1.8	2.1	4.8
Israel	-1.5	-2.6	-1.5	-2.9	-3.0	-1.8	-1.8	-0.4	-1.4	-0.7
Italy	5.5	5.1	1.3	1.4	1.7	2.3	1.0	0.1	0.7	-1.3
Japan	3.8	-3.0	4.6	4.4	4.7	4.1	3.9	3.9	4.5	5.4
Korea	6.8	8.5	3.9	4.2	4.7	4.4	0.9	3.0	3.7	4.1
Latvia	3.5	12.4	7.3	8.7	6.7	6.0	5.2	6.4	0.5	3.4
Lithuania	19.2	8.2	10.3	9.0	3.0	17.3	7.5	11.7	12.2	12.1
Luxembourg	-6.4	-10.9	-4.1	-6.6	-5.3	-4.3	-1.4	-0.7	0.8	2.3
Mexico	-4.4	0.8	3.4	4.7	4.6	5.5	8.6	8.6	9.0	8.5
Netherlands	14.5	3.6	0.6	-3.8	-3.6	-5.3	-5.8	-6.1	-4.2	-8.7
New Zealand	-3.0	-17.7	-14.1	-12.9	-19.9	-18.8	-17.3	-16.4	-16.1	-12.1
Norway	5.7	10.8	12.1	11.7	12.1	11.9	12.4	13.0	13.2	11.8
Poland	18.0	17.8	11.2	-36.5	-28.9	-21.9	-10.8	-10.6	-11.3	-8.0
Portugal	9.1	1.7	7.6	3.5	4.1	5.5	5.8	7.2	8.6	4.8
Slovak Republic	-2.0	2.3	5.4	7.0	8.1	8.7	7.8	6.9	2.4	-14.6
Slovenia	-2.0	-1.7	-4.4	-1.5	-0.5	1.0	1.5	3.3	2.9	8.7
Spain	6.8	8.1	1.5	1.6	2.0	2.3	0.3	2.5	3.5	3.7
Sweden	20.1	11.1	12.2	13.1	12.1	11.3	11.6	10.9	10.9	11.5
Switzerland	0.3	-1.1	-1.9	-1.4	-1.2	-1.0	-0.6	0.0	0.6	0.7
Türkiye ¹	27.2	22.0	23.2	22.9	23.3	23.4	23.5	23.5	21.7	22.1
United Kingdom	7.7	0.6	-3.4	0.9	2.6	4.3	-2.7	10.3	10.1	9.0
United States	2.6	0.2	3.9	5.5	2.0	2.4	-5.9	-9.2	6.4	5.5
OECD-Average	5.6	3.9	4.4	2.6	2.7	3.3	2.7	2.7	4.0	3.6
OECD-EU 22	7.2	5.5	5.9	2.5	2.9	3.9	3.3	3.9	4.0	3.1

1. Wage figures are based on the old definition of average worker (ISIC D, rev3.) for years 2000 to 2006.

Table 6.21. Income tax plus employee contributions less cash benefits, married couple at 100% of average wage

Tax burden as a % of gross wage earnings, one-earner married couple with two children

	2000	2010	2015	2017	2018	2019	2020	2021	2022	2023
Australia	18.4	9.3	12.9	16.0	16.9	16.0	16.1	14.7	16.2	18.0
Austria	15.1	17.9	21.6	19.1	19.6	15.0	13.2	15.7	11.0	14.2
Belgium	23.7	23.6	22.6	20.9	20.4	19.4	19.2	19.2	20.7	20.3
Canada	19.3	17.1	10.6	12.3	12.3	12.0	13.0	14.4	14.5	14.3
Chile	6.3	7.0	7.0	7.0	7.0	7.0	7.0	-18.5	5.7	5.7
Colombia	-4.6	-3.8	-4.4	-4.4	-4.3	-4.3	-4.8	-5.0	-4.3	-4.9
Costa Rica	9.0	9.2	9.3	9.8	10.3	10.3	10.5	10.5	10.5	10.7
Czechia	-5.3	-5.6	2.0	0.7	0.2	2.0	2.6	-4.2	-3.2	-2.3
Denmark	28.2	24.9	25.3	25.2	22.6	23.0	23.1	23.5	26.5	26.7
Estonia	10.6	7.3	4.5	5.0	1.1	2.4	3.1	5.1	7.5	6.3
Finland	24.8	23.0	25.2	24.8	25.0	25.1	26.0	26.4	26.0	27.1
France	16.1	17.7	18.0	18.1	17.4	16.3	14.8	16.8	17.0	16.9
Germany	22.0	19.6	21.2	21.5	21.6	21.2	19.1	19.4	20.5	19.7
Greece	23.6	23.6	21.9	22.8	21.4	21.5	19.7	19.3	22.1	23.1
Hungary	20.5	18.7	16.9	15.3	15.5	16.1	17.7	18.8	20.8	22.3
Iceland	8.9	12.2	17.5	16.3	14.8	14.6	14.3	14.4	14.8	15.4
Ireland	10.9	5.6	8.9	7.9	8.7	11.9	12.4	13.8	13.8	13.2
Israel	21.8	13.6	14.8	15.0	14.9	15.4	15.8	16.5	13.4	13.2
Italy	18.6	17.8	19.0	19.0	19.2	19.7	17.5	15.5	12.4	12.0
Japan	15.8	11.3	16.0	16.2	16.4	16.4	16.1	16.1	16.3	16.6
Korea	8.2	9.7	7.6	8.6	9.3	9.4	7.2	8.9	9.8	10.2
Latvia	12.8	19.1	15.2	16.7	16.4	15.8	15.7	15.2	11.8	14.2
Lithuania	28.8	14.4	16.1	15.6	12.4	25.6	19.3	22.1	23.3	23.8
Luxembourg	1.9	1.5	5.7	4.8	5.5	6.0	7.4	7.8	8.4	10.5
Mexico	2.5	6.1	10.4	11.1	10.4	10.9	11.2	11.3	12.2	11.0
Netherlands	22.4	23.6	24.1	24.5	24.9	23.8	21.2	21.0	21.8	19.7
New Zealand	13.6	-0.9	5.2	7.0	2.7	4.3	5.7	6.4	7.9	10.9
Norway	19.3	21.8	23.1	22.4	23.5	23.2	23.5	23.8	24.2	24.2
Poland	22.1	17.8	18.9	-3.9	1.2	3.9	1.3	1.4	-1.2	2.1
Portugal	13.6	8.8	14.3	11.9	12.5	13.5	13.7	14.7	15.8	16.2
Slovak Republic	5.2	3.4	6.9	8.4	9.5	10.0	9.4	9.0	4.7	-9.3
Slovenia	10.1	10.4	11.3	12.3	13.1	13.8	17.0	17.9	17.7	18.2
Spain	11.5	14.2	13.9	13.9	14.1	14.3	13.5	14.5	15.1	15.9
Sweden	26.0	17.4	18.1	18.8	18.2	17.6	17.8	17.7	17.8	17.7
Switzerland	5.9	4.9	3.6	4.0	4.2	4.4	4.8	5.4	6.0	6.1
Türkiye ¹	28.7	24.8	25.6	26.3	26.8	27.1	27.1	27.5	27.3	27.6
United Kingdom	20.6	18.7	17.8	18.2	18.3	18.4	17.7	18.5	19.0	18.8
United States	14.4	11.2	13.7	14.3	11.8	11.9	2.7	0.7	13.3	13.2
OECD-Average	15.0	13.1	14.3	13.8	13.6	14.1	13.5	13.1	14.1	14.2
OECD-EU 22	16.5	14.8	16.0	14.7	14.6	15.4	14.8	15.0	15.0	14.9

1. Wage figures are based on the old definition of average worker (ISIC D, rev3.) for years 2000 to 2006.

Table 6.22. Income tax plus employee contributions less cash benefits, married couple with two children, at 100% and 67% of average wage

Tax burden as a % of gross wage earnings, two-earner married couple with two children

	2000	2010	2015	2017	2018	2019	2020	2021	2022	2023
Australia	22.0	19.0	21.8	22.2	22.6	21.4	21.9	20.8	20.8	23.0
Austria	20.1	22.6	25.5	23.0	23.4	20.9	19.5	21.1	18.4	20.2
Belgium	35.0	33.9	33.1	31.3	30.5	29.8	29.8	30.0	30.8	30.4
Canada	24.4	22.2	20.3	19.9	20.0	19.8	20.8	21.8	21.9	21.7
Chile	6.6	6.6	6.7	6.7	6.7	6.7	6.6	-8.6	6.1	5.1
Colombia	-5.5	-4.5	-5.3	-5.3	-5.2	-5.2	-5.8	-6.0	-5.2	-5.8
Costa Rica	9.0	9.2	9.3	9.8	10.3	10.3	10.5	10.5	10.5	10.7
Czechia	14.0	12.1	13.7	12.9	12.6	13.6	14.0	11.5	11.6	12.5
Denmark	35.8	31.0	31.1	31.0	31.0	31.2	31.2	31.3	31.5	31.6
Estonia	16.8	13.7	11.2	11.6	6.3	7.2	7.7	9.1	10.7	9.2
Finland	26.0	22.9	24.6	23.9	24.2	24.2	24.9	25.3	25.0	25.7
France	21.4	22.2	23.2	22.7	22.1	21.8	20.4	20.8	20.9	20.8
Germany	34.3	30.1	31.2	31.4	31.4	31.0	29.5	29.2	29.8	28.9
Greece	22.0	22.2	22.0	22.8	22.1	22.2	20.1	19.8	22.8	23.6
Hungary	24.3	22.3	23.9	22.6	22.8	23.1	24.0	24.7	25.9	26.8
Iceland	21.9	24.4	27.6	26.8	26.5	26.5	26.0	25.2	25.0	25.1
Ireland	20.8	13.7	16.7	16.2	16.8	19.7	20.2	21.3	21.1	21.0
Israel	17.7	10.5	11.2	11.4	11.3	11.6	11.8	12.6	10.6	10.3
Italy	25.1	24.0	22.8	22.8	23.0	23.3	21.9	20.4	15.8	15.1
Japan	17.9	15.1	18.6	18.8	18.9	18.9	18.7	18.7	18.9	19.1
Korea	8.0	9.8	8.9	9.6	10.2	10.4	9.3	10.5	11.3	11.5
Latvia	18.1	23.3	20.3	21.0	19.9	19.5	19.0	18.4	16.0	17.6
Lithuania	27.3	19.8	20.4	16.7	16.4	30.7	28.5	29.7	30.3	30.6
Luxembourg	12.6	12.3	17.1	15.3	16.1	16.7	18.4	18.8	19.4	21.8
Mexico	-0.3	4.0	7.6	8.5	8.0	8.8	10.2	10.2	10.9	10.0
Netherlands	30.1	24.9	23.2	21.7	21.9	20.5	19.6	19.0	19.8	18.7
New Zealand	19.0	13.9	16.0	16.5	16.7	16.9	17.2	17.3	18.0	19.1
Norway	24.4	24.8	24.6	23.7	23.6	23.4	23.7	23.9	24.1	23.9
Poland	25.0	20.4	21.7	15.1	15.3	12.6	10.6	10.7	10.3	12.3
Portugal	17.0	16.5	20.4	21.1	20.5	21.4	21.6	22.5	23.0	23.4
Slovak Republic	13.3	14.0	16.1	17.0	17.6	18.0	17.3	17.1	14.5	6.1
Slovenia	25.1	23.4	24.1	24.6	24.9	25.3	25.4	26.0	25.4	27.1
Spain	15.6	17.8	17.2	17.1	17.3	17.4	16.3	17.5	17.8	18.0
Sweden	28.3	19.3	19.6	20.2	19.9	19.2	19.4	19.0	18.9	18.9
Switzerland	12.3	11.3	10.1	10.6	10.8	11.0	11.4	12.0	12.5	12.5
Türkiye ¹	28.1	24.7	25.7	26.1	26.5	26.7	26.7	27.0	25.1	25.4
United Kingdom	21.5	21.1	18.7	19.0	19.1	19.0	18.4	19.1	19.5	19.4
United States	20.5	18.5	20.0	20.3	17.6	17.7	12.2	11.0	18.5	18.4
OECD-Average	19.9	18.2	19.0	18.6	18.4	18.8	18.4	18.1	18.6	18.7
OECD-EU 22	23.1	21.0	21.8	21.0	20.7	21.3	20.9	21.1	20.9	20.9

1. Wage figures are based on the old definition of average worker (ISIC D, rev3.) for years 2000 to 2006.

Table 6.23. Income tax plus employee contributions less cash benefits, married couple, both at 100% of average wage

Tax burden as a % of gross wage earnings, two-earner married couple with two children

	2000	2010	2015	2017	2018	2019	2020	2021	2022	2023
Australia	25.1	22.3	24.1	24.4	24.6	23.6	24.1	23.2	23.2	24.9
Austria	23.7	26.3	29.1	26.3	26.8	24.8	23.7	25.1	22.8	24.2
Belgium	38.4	37.4	36.6	35.1	34.4	33.9	33.9	34.0	34.8	34.5
Canada	26.9	24.4	23.5	22.9	22.9	22.8	23.5	24.3	24.5	24.3
Chile	6.6	7.0	7.0	7.0	7.0	7.0	7.0	-5.7	6.6	6.6
Colombia	-4.6	-1.9	-4.4	-4.4	-4.3	-4.3	-4.8	-5.0	-4.3	-4.9
Costa Rica	9.0	9.2	9.3	9.8	10.3	10.3	10.5	10.5	10.5	10.7
Czechia	18.2	15.9	16.5	18.0	15.7	19.2	16.8	13.9	14.0	14.7
Denmark	38.1	32.7	32.7	32.7	32.7	32.9	32.8	33.0	33.1	33.2
Estonia	18.3	15.2	12.9	13.2	9.2	10.4	10.9	12.4	14.1	13.6
Finland	29.3	26.2	28.0	27.5	27.7	27.7	28.5	28.8	28.6	29.3
France	23.5	23.8	25.0	24.9	24.4	24.0	22.9	23.6	23.7	23.5
Germany	37.7	33.3	34.1	34.2	34.2	33.7	32.8	32.2	32.6	32.0
Greece	24.2	24.5	24.7	25.7	26.0	26.1	24.6	23.8	24.9	25.6
Hungary	28.1	25.0	25.7	24.4	24.5	24.8	25.6	26.1	27.1	27.9
Iceland	25.4	27.5	29.4	28.3	28.4	28.3	27.9	27.8	27.8	27.4
Ireland	25.7	19.2	22.3	21.6	22.1	24.4	24.9	25.8	25.6	25.5
Israel	21.3	12.8	13.8	14.2	14.1	14.7	15.0	15.8	12.7	12.5
Italy	27.4	27.0	27.8	27.8	27.9	28.2	26.4	24.4	21.1	21.0
Japan	18.6	16.5	19.7	19.9	20.1	20.1	19.9	19.9	20.0	20.3
Korea	8.7	11.2	10.8	11.6	12.1	12.3	11.4	12.5	13.2	13.4
Latvia	20.4	24.8	22.0	22.9	22.6	22.2	22.0	20.8	19.1	20.7
Lithuania	28.8	21.0	21.6	19.2	18.9	32.6	31.0	31.9	32.9	33.4
Luxembourg	17.6	17.4	22.4	20.9	21.6	22.2	23.8	24.2	24.7	26.7
Mexico	2.5	6.1	10.4	11.1	10.4	10.9	11.2	11.3	12.2	11.0
Netherlands	30.9	27.5	26.2	25.7	25.9	24.7	23.9	23.4	24.0	23.1
New Zealand	19.4	17.0	17.6	18.3	18.6	19.0	19.3	19.4	20.1	21.1
Norway	26.8	26.8	26.3	25.5	25.4	25.2	25.5	25.7	26.1	26.1
Poland	25.9	21.4	22.5	17.1	17.2	14.9	13.1	13.2	13.2	14.9
Portugal	20.2	19.5	23.8	24.1	23.6	24.4	24.6	25.3	25.7	26.0
Slovak Republic	19.0	16.6	18.4	19.1	19.7	19.9	19.3	19.2	17.0	10.0
Slovenia	29.4	27.8	27.1	27.3	28.8	29.1	29.0	29.6	29.0	29.6
Spain	18.0	19.9	19.4	19.3	19.5	19.6	18.9	19.7	20.0	20.5
Sweden	29.9	21.1	21.3	21.9	21.6	21.1	21.2	21.1	21.0	20.8
Switzerland	14.8	14.0	12.8	13.3	13.5	13.7	14.1	14.7	15.3	15.3
Türkiye ¹	28.7	26.0	26.8	27.6	28.1	28.4	28.3	28.8	27.3	27.6
United Kingdom	23.2	22.8	20.9	21.2	21.2	21.2	20.6	21.2	21.6	21.5
United States	22.7	20.3	21.5	22.0	19.8	20.0	15.7	15.0	21.4	20.9
OECD-Average	22.3	20.7	21.3	21.1	21.0	21.4	21.0	20.8	21.2	21.3
OECD-EU 22	26.0	23.8	24.6	24.0	23.9	24.6	24.1	24.2	24.0	24.1

1. Wage figures are based on the old definition of average worker (ISIC D, rev3.) for years 2000 to 2006.

Table 6.24. Income tax plus employee contributions less cash benefits, married couple at 100% and 67% of average wage

Tax burden as a % of gross wage earnings, two-earner married couple without children

	2000	2010	2015	2017	2018	2019	2020	2021	2022	2023
Australia	24.4	19.8	21.8	22.2	22.6	21.4	21.9	20.8	20.8	23.0
Austria	28.8	30.7	32.7	30.2	30.6	31.0	30.3	30.8	29.7	30.3
Belgium	42.0	40.2	39.4	37.7	36.8	36.2	36.1	36.3	37.0	36.6
Canada	25.0	23.4	23.6	23.1	23.1	23.1	23.8	24.1	24.4	24.3
Chile	7.0	7.0	7.0	7.0	7.0	7.0	7.0	-1.8	7.0	7.1
Colombia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Costa Rica	9.0	9.2	9.3	9.8	10.3	10.3	10.5	10.5	10.5	10.7
Czechia	21.8	20.8	21.8	22.7	23.3	23.8	24.0	18.5	18.3	18.8
Denmark	39.8	35.0	34.9	34.8	34.6	34.8	34.7	34.8	34.9	35.0
Estonia	21.1	18.7	17.9	17.8	12.7	13.7	14.0	15.0	16.1	15.5
Finland	31.5	26.7	28.1	27.3	27.4	27.3	27.9	28.2	28.0	28.4
France	27.5	27.1	28.0	28.0	27.4	26.9	25.4	25.6	25.6	25.5
Germany	40.3	37.0	37.4	37.5	37.4	37.0	36.4	35.7	35.8	35.2
Greece	21.5	22.2	22.8	24.2	24.5	24.6	22.8	22.3	23.4	24.1
Hungary	33.5	30.0	34.5	33.5	33.5	33.5	33.5	33.5	33.5	33.5
Iceland	23.3	25.4	27.6	26.9	27.0	26.9	26.7	26.1	26.1	25.6
Ireland	23.0	18.8	21.1	20.7	21.1	23.5	24.0	24.9	24.6	24.5
Israel	22.8	13.7	14.3	14.6	14.5	14.9	15.2	15.9	16.0	15.7
Italy	27.2	28.6	27.4	27.4	27.5	27.8	27.0	25.5	24.6	24.2
Japan	19.2	20.0	21.4	21.6	21.7	21.7	21.6	21.6	21.6	21.9
Korea	8.3	11.0	11.9	12.5	12.9	13.4	13.7	14.3	14.9	14.9
Latvia	27.1	30.1	28.5	28.5	27.3	27.2	26.5	25.2	24.7	25.4
Lithuania	27.3	21.2	21.9	20.9	20.3	35.4	34.5	35.1	35.5	35.9
Luxembourg	22.9	21.4	25.2	23.2	23.7	24.1	25.5	25.8	26.1	28.1
Mexico	-0.3	4.0	7.6	8.5	8.0	8.8	10.2	10.2	10.9	10.0
Netherlands	33.3	29.8	28.0	27.2	27.4	26.1	25.1	24.3	24.8	23.8
New Zealand	19.0	15.9	16.0	16.5	16.7	16.9	17.2	17.3	18.0	19.1
Norway	29.1	27.8	27.1	26.1	26.0	25.9	26.1	26.2	26.3	26.3
Poland	27.3	24.1	24.6	24.8	24.9	24.7	24.0	24.0	21.9	22.6
Portugal	20.2	19.7	25.5	25.1	24.4	25.1	25.2	25.9	26.3	26.4
Slovak Republic	19.4	20.3	22.0	22.5	22.9	23.0	22.4	22.7	23.0	23.2
Slovenia	34.3	31.5	31.5	32.4	32.5	32.9	32.6	33.0	32.2	32.6
Spain	17.9	20.1	19.4	19.3	19.5	19.5	18.5	19.6	19.7	19.8
Sweden	32.9	23.7	23.5	23.9	24.0	23.4	23.5	23.0	22.7	22.6
Switzerland	17.8	17.1	16.7	17.0	17.1	17.2	17.5	17.9	18.3	18.3
Türkiye ¹	28.1	25.4	26.3	26.8	27.1	27.4	27.4	27.7	25.1	25.4
United Kingdom	24.6	24.3	21.7	21.8	21.8	21.7	21.1	21.7	22.0	22.0
United States	24.4	23.1	24.2	24.3	22.3	22.4	18.9	19.9	22.6	22.3
OECD-Average	23.7	22.2	23.0	22.9	22.7	23.2	23.0	22.7	23.0	23.1
OECD-EU 22	28.2	26.2	27.1	26.8	26.5	27.3	27.0	26.8	26.8	26.9

1. Wage figures are based on the old definition of average worker (ISIC D, rev3.) for years 2000 to 2006.

Table 6.25. Annual average gross and net wage earnings, single individual no children, 2000-23
In US dollars using PPP

	2000		2010		2015		2020		2022		2023	
	Gross	Net	Gross	Net	Gross	Net	Gross	Net	Gross	Net	Gross	Net
Australia	31,493	23,117	44,375	34,487	54,774	41,591	62,507	47,453	67,454	51,835	70,154	52,668
Austria	32,765	22,619	45,716	30,597	54,970	35,708	65,773	44,261	72,904	49,506	76,127	51,288
Belgium	35,162	20,040	51,903	29,731	58,099	33,692	68,894	41,819	76,011	45,422	81,461	48,922
Canada	35,272	25,773	48,125	36,104	52,562	39,273	61,817	46,318	67,856	50,435	73,102	54,408
Chile	12,708	11,818	17,179	15,977	21,682	20,164	24,572	22,844	26,726	24,856	29,325	27,228
Colombia	7,109	7,109	10,937	10,937	11,718	11,718	13,794	13,794	16,873	16,873	16,615	16,615
Costa Rica	11,067	10,071	15,885	14,428	20,355	18,454	25,258	22,606	25,961	23,235	27,695	24,740
Czechia	11,230	8,704	21,070	16,334	24,808	19,012	33,989	25,422	37,108	29,846	38,122	30,492
Denmark	32,493	19,023	49,540	31,736	55,247	35,418	67,164	43,101	73,290	46,971	82,383	52,734
Estonia	8,384	6,544	18,965	15,270	24,266	19,789	32,885	27,579	35,098	28,589	36,052	29,254
Finland	26,792	17,715	43,747	30,875	47,665	32,959	58,422	40,329	62,420	42,998	64,833	44,359
France	28,717	20,344	40,592	29,288	46,958	33,336	53,029	38,674	59,233	42,856	60,922	44,152
Germany	36,478	20,719	51,841	31,517	60,530	36,512	70,345	43,163	79,179	49,073	81,439	50,959
Greece	23,085	18,100	33,456	25,716	33,648	25,658	34,617	26,330	41,479	31,454	43,840	32,983
Hungary	9,869	6,343	19,871	13,634	23,935	15,677	34,701	23,076	38,236	25,427	39,916	26,544
Iceland	32,012	23,869	39,552	28,636	54,010	38,155	64,881	46,572	73,212	52,861	76,597	55,620
Ireland	30,647	22,204	49,415	37,830	54,012	39,947	67,785	48,792	73,803	52,745	77,006	55,475
Israel	27,864	20,590	30,471	25,289	35,609	29,374	41,851	34,176	46,112	37,349	49,235	39,975
Italy	26,763	18,990	36,529	25,486	41,357	28,498	49,738	34,750	51,471	37,234	52,734	38,114
Japan	32,239	25,874	42,728	33,913	49,134	38,272	49,623	38,592	52,942	41,127	53,673	41,562
Korea	26,546	24,171	43,848	38,465	46,293	40,124	55,814	47,382	62,571	52,450	66,806	55,956
Latvia	6,419	4,629	14,981	10,408	19,270	13,696	28,287	20,272	31,772	23,391	35,043	25,533
Lithuania	7,055	5,027	14,954	11,646	19,341	14,919	37,958	24,309	43,510	27,297	46,124	28,683
Luxembourg	37,539	26,778	53,351	39,071	63,384	43,836	75,240	51,824	81,234	55,538	83,741	55,929
Mexico	7,964	7,766	11,416	10,717	12,915	11,566	13,780	12,230	16,549	14,522	16,845	14,998
Netherlands	35,829	23,783	52,939	36,181	61,162	42,657	71,667	51,275	76,965	55,316	78,201	56,816
New Zealand	24,172	19,491	32,073	26,623	38,184	31,451	45,977	37,122	48,204	38,497	51,149	40,381
Norway	32,844	22,762	51,542	36,458	55,743	39,884	63,652	46,164	77,626	55,974	82,880	59,594
Poland	12,582	9,084	20,213	15,263	26,138	19,618	38,207	28,940	40,301	31,042	42,696	32,636
Portugal	16,523	12,814	26,546	20,652	29,693	21,269	35,663	25,821	39,692	28,427	41,048	29,328
Slovak Republic	10,179	8,127	19,104	14,924	22,344	17,143	25,807	19,715	28,389	21,528	29,872	22,614
Slovenia	16,894	10,887	26,515	17,689	30,392	20,263	38,476	25,396	42,267	28,024	45,465	29,918
Spain	23,413	18,766	34,095	26,686	39,828	31,358	41,890	33,207	47,318	37,121	48,836	38,064
Sweden	28,767	19,065	40,798	30,692	46,768	35,272	53,549	40,358	56,425	42,744	57,235	43,556
Switzerland	40,765	33,501	58,022	47,935	70,007	58,139	82,609	67,902	96,344	78,482	100,048	81,465
Türkiye ¹	19,693	14,034	19,586	14,380	26,832	19,489	33,700	23,972	31,936	23,204	46,011	33,314
United Kingdom	35,360	26,234	48,837	36,436	51,950	39,784	58,314	44,963	65,840	50,201	69,143	52,790
United States	33,129	24,877	45,665	34,429	50,963	37,900	59,517	46,867	64,845	48,765	67,264	50,954
OECD average	23,890	17,404	34,905	25,959	40,435	29,778	48,467	35,720	53,399	39,295	56,306	41,332

1. Wage figures are based on the old definition of average worker (ISIC D, rev3.) for years 2000 to 2006.

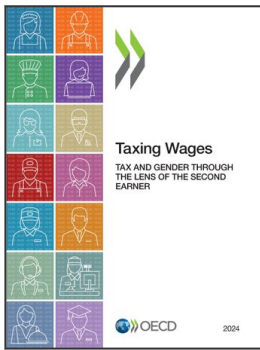
**Table 6.26. Annual average gross and net wage earnings, single individual no children, 2000-23
(national currency)**

		2000		2010		2015		2020		2022		2023	
		Gross	Net	Gross	Net	Gross	Net	Gross	Net	Gross	Net	Gross	Net
Australia	AUD	41,322	30,332	66,724	51,856	80,720	61,292	90,883	68,995	95,735	73,567	99,565	74,748
Austria	EUR	29,732	20,526	38,504	25,770	43,911	28,524	49,087	33,032	53,126	36,076	57,082	38,457
Belgium	EUR	31,644	18,035	43,423	24,873	46,479	26,954	50,312	30,540	55,038	32,889	59,285	35,604
Canada	CAD	43,300	31,639	58,800	44,113	65,600	49,015	76,100	57,020	83,126	61,785	86,203	64,159
Chile	CLP	3,690,623	3,432,280	6,181,738	5,749,016	8,481,551	7,887,842	10,282,188	9,559,014	11,850,890	11,021,328	13,232,535	12,286,553
Colombia	COP	5,283,845	5,283,845	12,382,986	12,382,986	15,107,886	15,107,886	17,892,648	17,892,648	23,470,233	23,470,233	23,470,233	23,470,233
Costa Rica	CRC	1,604,324	1,459,935	5,191,869	4,715,774	7,205,069	6,532,116	8,294,100	7,423,220	8,897,195	7,962,989	9,193,578	8,212,623
Czechia	CZK	160,922	124,729	288,088	223,333	320,960	245,981	423,535	316,783	479,623	385,761	515,219	412,102
Denmark	DKK	281,700	164,922	376,073	240,914	403,600	258,738	440,000	282,357	469,400	300,833	488,078	312,421
Estonia	EUR	3,931	3,068	9,712	7,820	13,045	10,638	17,224	14,445	20,222	16,472	21,595	17,524
Finland	EUR	26,362	17,431	39,395	27,804	43,268	29,918	48,083	33,192	50,750	34,959	53,310	36,475
France	EUR	26,712	18,923	34,693	25,032	37,975	26,959	37,669	27,472	41,522	30,042	43,438	31,481
Germany	EUR	34,400	19,539	41,736	25,374	47,100	28,411	51,000	31,293	57,667	35,740	60,867	38,086
Greece	EUR	15,459	12,120	24,156	18,567	20,494	15,628	18,834	14,325	22,170	16,812	23,536	17,707
Hungary	HUF	1,086,240	698,166	2,512,020	1,723,560	3,172,680	2,078,105	5,043,851	3,354,161	6,276,792	4,174,067	7,152,170	4,756,193
Iceland	ISK	2,712,000	2,022,102	5,256,000	3,805,407	7,668,000	5,417,104	9,516,000	6,830,688	10,452,000	7,546,612	11,066,502	8,035,875
Ireland	EUR	28,924	20,956	41,981	32,139	43,733	32,345	53,962	38,843	57,457	41,063	59,899	43,151
Israel	ILS	95,664	70,691	121,581	100,905	139,728	115,260	160,644	131,185	171,036	138,532	180,983	146,943
Italy	EUR	21,550	15,291	28,243	19,705	30,550	21,052	32,216	22,508	32,191	23,287	33,492	24,207
Japan	JPY	4,987,116	4,002,481	4,773,076	3,788,423	5,083,906	3,960,010	5,082,722	3,952,907	5,165,693	4,012,897	5,251,660	4,066,672
Korea	KRW	19,849,729	18,073,190	36,876,204	32,348,478	39,695,196	34,405,928	46,753,752	39,690,849	52,055,568	43,635,105	54,497,863	45,646,438
Latvia	EUR	2,316	1,670	7,296	5,069	9,588	6,815	13,656	9,787	16,500	12,147	18,559	13,522
Lithuania	EUR	3,187	2,270	6,735	5,245	8,623	6,652	16,844	10,788	21,196	13,298	23,409	14,557
Luxembourg	EUR	35,875	25,591	49,387	36,167	55,858	38,631	64,424	44,374	68,578	46,885	73,418	49,035
Mexico	MXN	48,607	47,400	87,672	82,301	107,551	96,320	138,349	122,787	171,738	150,704	172,991	154,026
Netherlands	EUR	31,901	21,176	45,215	30,901	49,540	34,552	54,710	39,143	58,810	42,268	62,281	45,249
New Zealand	NZD	34,923	28,159	48,007	39,850	56,436	46,485	64,994	52,476	70,588	56,374	76,001	60,001
Norway	NOK	298,385	206,788	471,696	333,655	553,670	396,149	628,871	456,093	689,478	497,163	727,681	523,231
Poland	PLN	23,061	16,649	36,482	27,548	46,136	34,628	66,732	50,545	76,071	58,594	85,715	65,520
Portugal	EUR	10,922	8,470	16,542	12,870	17,369	12,441	19,868	14,384	22,073	15,809	23,714	16,943
Slovak Republic	EUR	5,256	4,197	9,593	7,494	10,983	8,427	13,418	10,251	15,299	11,602	16,835	12,744
Slovenia	EUR	8,894	5,732	16,915	11,284	18,092	12,062	21,054	13,897	23,632	15,668	26,667	17,548
Spain	EUR	17,319	13,882	24,786	19,400	26,475	20,845	26,028	20,633	28,780	22,578	30,237	23,568
Sweden	EUR	263,581	174,686	368,208	277,001	414,105	312,312	464,186	349,843	493,770	374,042	511,738	389,430
Switzerland	CHF	72,910	59,918	85,068	70,280	86,514	71,847	93,816	77,114	101,350	82,559	102,141	83,169
Türkiye ¹	TRY	5,545	3,952	18,026	13,235	31,191	22,654	72,933	51,880	150,661	109,469	319,068	231,018
United Kingdom	GBP	24,910	18,481	34,297	25,589	35,978	27,552	39,978	30,825	44,854	34,200	48,185	36,788
United States	USD	33,129	24,877	45,665	34,429	50,963	37,900	59,517	46,867	64,845	48,765	67,264	50,954

1. Wage figures are based on the old definition of average worker (ISIC D, rev3.) for years 2000 to 2006.

Note

¹ Tables 6.1 to 6.24 show figures rounded to the first decimal. Due to rounding, changes in percentage points that are presented in the text may differ by one-tenth of a percentage point relative to those in the tables.



From:

Taxing Wages 2024

Tax and Gender through the Lens of the Second Earner

Access the complete publication at:

<https://doi.org/10.1787/dbcbac85-en>

Please cite this chapter as:

OECD (2024), "Evolution of effective tax rates on labour income (2000-23)", in *Taxing Wages 2024: Tax and Gender through the Lens of the Second Earner*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/f2724355-en>

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