

PART II
Chapter 6

Evolution of the tax burden (2000-14)

The chapter presents the evolution of the tax burdens on labour income between 2000 and 2014. The chapter contains Tables 6.1 to 6.8 each corresponding to a particular model family type and divided into three parts: Part A. tables containing the (average) tax wedge comprising income taxes plus employee and employer social security contributions (including any applicable payroll taxes) less cash benefits; Part B. tables providing the (average) burden of personal income taxes; and the Part C. tables depicting the (average) burden of income taxes plus employee social security contributions less cash benefits (net personal average tax rates).

Historical trends

The evolution of the tax burden for the eight family types over the period 2000 to 2014 is presented in Tables 6.1 to 6.8 in the last section of this chapter titled “Tables showing income taxes, social security contributions and cash benefits”. Each of the Tables 1 to 8 corresponds to a particular family type and each is divided into three parts.

The discussion focuses on the main observable trends over the period and highlights selected important year-to-year changes.

Important trends

The OECD average tax wedge, the income tax burden and the net tax burden (personal income tax plus social security contributions less cash benefits) have all declined between 2000 and 2014 for each of the selected family types.

The reductions over the period in the OECD average tax wedge ranged from 0.8 percentage points (for single average workers and one-earner married couples at the average wage with two children) to 1.3 percentage points (for two-earner married couples with two children where one spouse is earning the average wage and the other 33% of it).

The decrease in the OECD net personal average tax burden ranges from 0.2 percentage points (for single parents at 67% of the average wage) to 0.9 percentage points (for two-earner married couples with two children where one spouse is earning the average wage and the other 33% of it).

The OECD average income tax burden has also declined for all family types in the period considered. The reduction ranges from 0.4 percentage points (for single workers at the average wage level) to 1.3 percentage points (for single parents at 67% of the average wage).

Tax wedge

Focusing on the overall (average) tax wedge (A. tables), there are ten OECD member countries with a reduction of more than five percentage points between 2000 and 2014 for at least one of the family types – Australia, Denmark, Hungary, Ireland, Israel, the Netherlands, New Zealand, Poland, Sweden and the United Kingdom.

The largest decline is observed in Ireland where single parents have benefited from a reduction in the wedge of 18.1 percentage points. Married couples with two children on average earnings and 133% of the average in Ireland also enjoyed reductions of 5.6 and 5.5 percentage points respectively. In the Netherlands single parents at 67% of the average wage level enjoyed a reduction of 14.8 percentage points in the wedge.

A reduction of seven percentage points or more in the tax wedge for at least one family-type was observed in six other countries – Denmark, Hungary, Israel, New Zealand, Sweden and the United Kingdom. In Denmark, the largest decrease was for the single person earning 167% of the average wage (-7.8 percentage points). In Hungary, there were

reductions of between 2.4 and 10.1 percentage points over the range of family types. The largest decreases were for single workers earning 167% of the average wage (-10.1 percentage points) and the one-earner married couples with 2 children at average earnings (-9.4 percentage points). In Israel, the tax wedge decreased by more than 7 percentage points for all the household types except for the single parents earning 67% of the average wage (-0.8 percentage points) and the married couples at 167% of the average wage (-6.9 percentage points). In New Zealand, single parents earning 67% of the average wage level (-12.7 percentage points) benefited most from the reduction in the tax wedge. In Sweden, all but one of the families enjoyed a reduction in the tax wedge of 6 to 8 percentage points, the exception being the single workers earning 167% of the average wage level (-5.1 percentage points). It is interesting to note that in Iceland the single worker earning 167% of the average wage level enjoyed a reduction in the tax wedge (-1.6 percentage points), while the tax burden increased by more than 4 percentage points for all the other family types and notably by 11.7 percentage points for the single parents earning 67% of the average wage.

The tax wedge has decreased for all family types in thirteen of the OECD member countries (Australia, Belgium, Canada, Denmark, Finland, Germany, Hungary, Israel, New Zealand, Poland, Slovenia, Sweden and Switzerland) while it has increased across all family types in five countries (Austria, Japan, Korea, Mexico and Spain).

Average income tax rate

Between 2000 and 2014, the average income tax burden (B. tables) has decreased for all family types in thirteen of the OECD member countries: Belgium, Canada, Estonia, Finland, Hungary, Israel, New Zealand, Slovenia, Sweden, Switzerland, Turkey, the United Kingdom and the United States. The most significant reductions affecting all of the family types are noted in Sweden where all the family types enjoyed decreases of around 9-10 percentage points except the single taxpayer earning 167% of the average wage where the decrease was -5.9 percentage points. In Estonia, the average income tax burden has decreased by more than 5 percentage points for all families with children with single parents at 67% of the average wage enjoying an income tax reduction of 8.1 percentage points. In Hungary, there were significant decreases of more than 10 percentage points for the single persons earning 167% of the average wage and the one-earner married couples with children earning the average wage. In Israel, the average income tax rate decreased by 6 to 10 percentage points in all family types except for single parents at 67% of the average wage who had a reduction of 1.1 percentage points. Other decreases of more than 5 percentage points were observed in Canada (from -5.2 to -6.3 percentage points for families with children where the earnings are between 67% and 133% of the average wage), Finland (by -5.1 percentage points for married couples at 133% of the average wage), New Zealand (-5.2 percentage points for the single workers earning 67% of the average wage without children) and the United Kingdom where there was a reduction of 12.2 percentage points for the single parents at 67% of the average wage. Reductions of less than 5 percentage points in average income tax rates are observed for all family types in Belgium, Slovenia, Switzerland, Turkey and the United States.

There are twelve other OECD member countries with reductions in the personal income tax in some family types: Australia, the Czech Republic, France, Germany, Iceland, Ireland, Italy, Korea, Luxembourg, Norway, Poland and the Slovak Republic. In three of those countries the reductions in average income tax rates exceeded six percentage points

including both the Czech Republic (-8.4 percentage points for the one-earner married couples with children at the average wage level and -6.9 percentage points for the single parents earning 67% of the average) and the Slovak Republic (-7.2 percentage points for the one-earner married couples at the average wage level with children).

At the other extreme, the personal income tax burden has increased across all family types in eight OECD member countries: Austria, Denmark, Greece, Japan, Mexico, the Netherlands, Portugal and Spain. In Mexico the increases were in the range 5 to 8 percentage points for each family type. In the Netherlands, there were increases of 10.9 percentage points for the one-earner married couple with two children and 6.5 percentage points for the single person on average earnings. In contrast, in Chile the average income tax burden slightly increased only for the single worker earning 167% of the average wage (+0.4 percentage points). The average income tax rates stayed constant for the other family types since they do not pay income taxes.

Net personal average tax rate

The net tax burden takes into account personal income taxes and employee social security contributions as well as cash benefits (C. tables). It decreased between 2000 and 2014 for all family types in nine OECD countries: Australia, Canada, Denmark, Israel, New Zealand, Poland, Sweden, Switzerland and the United States. Of these, the most significant reductions were observed in Sweden, ranging from -10.2 percentage points (the two-earning married couples without children where the spouse is earning 33% of the average wage) to -6.0 percentage points (single taxpayer earning 167% of the average wage). Significant reductions were also observed in Israel for all but one family type (reductions ranging between 7.1 and 9.6 percentage points), the exception being single parents earning 67% of the average wage where the reduction was only 0.3 percentage points. In New Zealand, the net personal average tax rate significantly decreased for half of the family types, notably by 12.7 percentage points for the single parents and 9.8 percentage points for the one-earner married couple with two children at the average wage level. In Denmark, the tax burden also significantly declined for half of the family types by percentage points ranging from 5.3 to 7.9. The largest decrease was observed for the single workers at 167% of the average wage.

The net personal average tax rate also decreased strongly in Ireland for most families with children and especially for single parents at 67% of the average wage (-22.3 percentage points). There were also substantial changes for the latter in the Netherlands and the United Kingdom (-11.6 percentage points and -10.7 respectively). There are four other OECD member countries with reductions in the net personal average tax rate exceeding five percentage points in some family types: Australia, Canada, Hungary and Poland. In Australia, there were reductions of 5.9 percentage points for the one-earner married couples with two children, 5.5 percentage points for the single parents and 5.4 percentage points for the single workers at 167% of the average wage. For the latter, a significant decrease was observed in Hungary (-8.3 percentage points). The two-earner married couple earning 167% of the average wage also saw their net personal average tax rate declined by 6.0 percentage points in Poland. In Canada, the single parents experienced a decrease of more than 5 percentage points (-5.6 percentage points).

Between 2000 and 2014, an increase of five or more percentage points in the net tax burden for one or more family types was only observed in eight countries. In most of these,

Austria, the Czech Republic, Estonia, Iceland, Mexico, Norway and the Slovak Republic, the single parents earning 67% of the average wage saw increases of between 6 and 17 percentage points. There were increases of similar size for other family types in four countries. In Mexico there were increases of between 4 and 8 percentage points for each of the other family types. The net personal average tax rate increased by 7.2 percentage points for the one-earner married couples with children in the Czech Republic and by 6.4 percentage points for the single workers on 167% of the average wage in Portugal.

Progressivity

The discussion of the results for 2014 in Part I of this publication gave some to consideration to their use in assessing the progressivity of personal income taxes and the results presented in Part II can also be used to look at the evolution of this measure.

The degree of progressivity of the personal income tax system can be assessed by comparing the burden faced by single persons earning 67% of the average wage with that faced by their counterparts earning 167% of the average wage. Hence Table 6.1a is compared with Table 6.3b. For all OECD countries and for all years the lower paid worker nearly always pays a lower percentage of income in personal income tax than the higher paid worker. In Hungary, the levels are the same in 2013 and 2014.

On average, the progressivity of the personal income taxes has not changed drastically in OECD countries. On average (excluding Mexico), the single worker earning 67% of the average wage level paid 52% in 2000 and 51% in 2014 of the tax burden of the worker earning 167% of the average wage level.

Comparing the situation in each OECD country, personal income taxes have become more progressive in sixteen countries. The most significant reductions were in Israel, where the burden of the lower paid worker was about 46% of the higher paid worker in 2000 and 27% in 2014; in New Zealand where the corresponding reduction was from 77% to 58%; and in Sweden, where it was from about 68% to 49%.

Personal income taxes have become slightly less progressive (using this measure) in twelve OECD countries: Austria, Denmark, Estonia, France, Hungary, Iceland, Japan, Korea, Norway, Poland, the Slovak Republic and Spain. The most significant change occurred in Hungary where the burden of the lower paid worker has risen from about 58% of the higher paid worker in 2000 to be at the same level in 2014.

Families

The results presented in Tables 6.5 and 6.2 can be used to compare the tax burdens faced by a one-earner married couple with two children at the average wage and the single worker without children at the same income level. Focusing on the net tax burden (personal income tax plus employee social security contributions less cash benefits which can be found in Part c of the Tables), one observes that the OECD average fiscal savings for the married couple compared with the single worker decreased slightly between 2000 and 2014 (by about 0.1 of a percentage point).

The savings for the one-earner married couple have increased in fifteen countries and declined in eighteen others. There were three countries where the fiscal savings have increased by more than 5 percentage points; in New Zealand increasing by 7.6 percentage points from 5.8% to 13.4% of income and in Ireland and Portugal where the increases were of 5 percentage points.

Tables showing the income taxes, social security contributions and cash benefits

The evolution of the income taxes, social security contributions and cash benefits for the eight family types across the OECD over the period 2000 to 2014 is presented in Tables 6.1 to 6.8. Each of the Tables 1 to 8 corresponds to a particular family type and each is divided into three parts.

- Part a. tables containing the (average) tax wedge comprising income taxes plus employee and employer social security contributions (including any applicable payroll taxes) less cash benefits,
- Part b. tables providing the (average) burden of personal income taxes, and the
- Part c. tables depicting the (average) burden of income taxes plus employee social security contributions less cash benefits (*net personal average tax rates*).

Tables 6.9 and 6.10 show the average gross and net earnings of a single individual between 2000 and 2014 in US dollar using purchasing power parities of national currencies and in national currencies.

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

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

	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014
Australia	25.9	24.8	23.7	22.0	20.8	21.0	20.7	21.6	21.9	22.4
Austria	43.2	43.8	44.2	44.5	43.3	43.5	43.9	44.2	44.6	44.8
Belgium	51.4	49.5	49.7	50.3	50.0	50.4	50.6	50.5	50.0	49.9
Canada	27.7	27.3	26.6	26.6	26.1	25.8	26.0	26.2	26.3	26.5
Chile	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Czech Republic	41.3	40.1	40.6	40.1	38.8	39.0	39.7	39.4	39.4	39.7
Denmark	40.8	38.9	38.9	38.6	38.0	36.7	36.9	37.0	36.6	36.4
Estonia	39.8	37.3	37.6	37.1	37.8	38.7	39.0	39.2	38.8	39.0
Finland	42.7	38.9	38.6	38.7	37.2	36.8	36.8	36.8	37.6	38.4
France	43.9	46.3	46.5	46.6	46.6	46.8	47.0	47.0	45.6	45.2
Germany	47.6	47.5	47.0	46.5	45.9	44.9	45.6	45.5	45.1	45.1
Greece	36.0	36.5	36.5	36.3	36.6	35.8	40.0	39.8	37.1	35.7
Hungary	51.4	43.3	46.1	46.8	46.2	43.8	45.2	47.9	49.0	49.0
Iceland	23.8	28.3	27.1	27.6	26.1	28.4	29.4	29.3	29.8	29.1
Ireland	18.2	16.1	15.0	15.1	16.2	16.8	20.0	20.1	21.5	22.1
Israel ¹	23.2	16.4	16.9	15.5	14.5	14.1	13.9	13.8	13.6	13.7
Italy	43.6	42.8	42.9	43.3	43.5	44.0	44.5	44.7	44.9	42.4
Japan	23.4	27.5	27.8	28.0	27.8	28.9	29.5	29.9	30.2	30.5
Korea	15.0	16.0	16.8	17.4	16.9	17.4	17.8	18.0	18.2	18.9
Luxembourg	31.2	29.2	30.0	28.2	27.4	27.7	29.5	29.2	30.1	30.4
Mexico	7.5	10.6	11.1	10.9	11.9	12.3	13.2	13.6	13.9	14.7
Netherlands	42.3	33.2	33.4	34.1	33.3	33.6	33.5	33.6	32.3	32.1
New Zealand	18.6	18.9	19.0	18.1	15.5	14.3	13.0	13.1	13.3	13.4
Norway	35.1	34.4	34.2	34.2	34.1	34.1	34.3	34.2	34.1	33.9
Poland	37.0	37.9	37.1	33.6	33.1	33.3	33.4	34.7	34.8	34.8
Portugal	33.2	32.8	32.5	32.2	31.9	32.2	32.3	32.6	35.2	35.0
Slovak Republic	40.6	35.3	35.5	36.1	34.4	34.7	36.1	36.9	38.5	38.6
Slovenia	42.6	41.4	40.9	40.3	39.7	38.6	38.7	38.6	38.5	38.5
Spain	34.9	36.0	35.7	34.1	34.4	36.5	36.8	37.2	37.2	37.3
Sweden	48.6	46.0	43.3	42.6	41.3	40.7	40.7	40.8	40.9	40.5
Switzerland	20.2	19.4	19.7	19.1	19.1	19.3	19.6	19.4	19.4	19.5
Turkey ²	39.1	41.8	41.9	37.8	35.1	35.0	35.0	35.1	35.4	36.0
United Kingdom	29.1	30.6	30.8	29.7	29.1	29.4	28.5	27.9	26.8	26.4
United States	28.3	27.8	28.0	27.1	27.7	27.9	27.5	27.7	29.3	29.4
<i>Unweighted average</i>										
OECD-Average	33.4	32.5	32.4	31.9	31.4	31.4	31.9	32.1	32.3	32.2
OECD-EU 21	40.0	38.3	38.2	37.8	37.4	37.3	38.0	38.3	38.3	38.2

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

2. Wage figures are based on the old definition of average worker (ISIC D, rev3.) for years 2000 to 2009.


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Table 6.1b. Income tax, single persons at 67% of average earnings
Tax burden as a % of gross wage earnings, single persons without children

	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014
Australia	21.1	20.3	19.2	17.3	15.8	16.0	16.0	16.9	17.3	17.8
Austria	7.6	9.4	9.9	10.4	8.7	9.0	9.5	9.9	10.4	10.6
Belgium	22.8	21.7	21.8	22.2	21.9	22.5	22.6	22.5	22.1	22.0
Canada	15.0	13.0	12.2	12.4	11.9	11.5	11.6	11.6	11.6	11.8
Chile	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Czech Republic	8.3	6.6	7.3	6.7	6.9	7.2	8.2	7.8	7.8	8.2
Denmark	27.7	26.7	26.9	26.6	26.0	25.2	33.3	33.4	33.0	32.8
Estonia	19.9	15.8	16.2	15.5	14.9	14.8	15.2	15.5	16.0	16.2
Finland	20.9	17.6	17.3	17.8	16.5	15.7	15.5	14.9	15.8	15.9
France	12.5	12.0	12.1	12.2	12.2	12.2	12.4	12.6	12.6	12.6
Germany	16.3	15.0	15.2	15.4	14.8	13.8	13.9	14.1	14.1	14.1
Greece	2.3	2.6	2.6	2.4	2.8	1.8	6.6	6.1	3.3	2.9
Hungary	17.6	9.0	10.1	11.1	11.8	10.8	12.1	16.0	16.0	16.0
Iceland	20.0	23.9	22.9	23.1	20.8	21.5	22.6	23.1	23.7	23.1
Ireland	11.2	4.4	3.2	3.2	4.5	5.1	8.6	8.7	9.1	9.8
Israel ¹	12.1	6.5	7.2	5.7	5.0	4.4	4.4	4.4	4.2	4.4
Italy	15.2	15.2	15.1	15.6	15.9	16.6	17.2	17.5	17.7	14.4
Japan	5.5	5.7	6.4	6.3	6.3	6.1	6.1	6.1	6.1	6.1
Korea	0.8	1.1	1.6	1.7	1.3	1.4	1.4	1.5	1.6	2.2
Luxembourg	10.3	7.8	8.4	8.2	6.9	7.3	7.8	8.2	9.3	9.6
Mexico	-6.0	-2.8	-2.3	-2.5	-1.4	-1.1	0.0	0.4	0.8	1.6
Netherlands	5.3	4.4	4.8	5.2	5.4	5.3	5.3	5.3	5.7	5.4
New Zealand	18.6	18.9	19.0	18.1	15.5	14.3	13.0	13.1	13.3	13.4
Norway	19.0	17.9	18.0	18.0	17.8	17.8	17.9	17.8	17.8	17.1
Poland	5.3	5.3	5.5	6.0	5.4	5.6	5.8	5.9	6.0	6.0
Portugal	6.4	5.9	5.5	5.1	4.7	5.1	5.2	5.6	8.8	8.5
Slovak Republic	6.0	4.9	5.2	5.9	3.8	4.2	5.9	5.9	5.9	6.0
Slovenia	10.2	8.1	7.9	8.0	7.9	6.6	6.7	6.6	6.5	6.6
Spain	8.6	10.0	10.0	7.9	8.4	11.2	11.5	12.0	12.1	12.2
Sweden	24.7	21.5	17.9	17.0	15.9	15.0	15.1	15.2	15.3	14.8
Switzerland	8.4	8.5	8.7	8.2	8.2	8.3	8.3	8.1	8.1	8.2
Turkey ²	13.2	14.3	14.4	10.3	9.3	9.2	9.3	9.4	9.7	9.8
United Kingdom	15.1	15.5	15.6	14.6	14.2	14.4	13.5	13.1	12.0	11.6
United States	15.0	14.4	14.7	13.8	12.4	12.6	14.0	14.1	14.0	14.1
<i>Unweighted average</i>										
OECD-Average	12.3	11.2	11.2	10.9	10.4	10.3	11.1	11.3	11.4	11.4
OECD-EU 21	13.1	11.4	11.4	11.3	10.9	10.9	12.0	12.2	12.3	12.2

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

2. Wage figures are based on the old definition of average worker (ISIC D, rev3.) for years 2000 to 2009.

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**Table 6.1c. Income tax plus employee contributions less cash benefits,
single persons at 67% of average earnings**

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

	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014
Australia	21.1	20.3	19.2	17.3	15.8	16.0	16.0	16.9	17.3	17.8
Austria	25.6	27.4	28.0	28.5	26.7	27.0	27.6	28.0	28.5	28.7
Belgium	35.8	35.2	35.5	36.1	35.8	36.4	36.5	36.4	36.0	35.9
Canada	19.5	18.9	18.1	18.2	17.7	17.4	17.4	17.5	17.6	17.7
Chile	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Czech Republic	20.8	19.1	19.8	19.2	17.9	18.2	19.2	18.8	18.8	19.2
Denmark	41.0	38.9	38.9	38.6	38.0	36.7	36.9	37.0	36.6	36.4
Estonia	19.9	16.4	16.8	16.1	16.7	17.6	18.0	18.3	18.0	18.2
Finland	27.8	24.3	23.9	23.9	22.7	22.7	22.6	22.4	23.3	23.8
France	25.9	25.7	25.8	25.9	25.9	25.9	26.1	26.3	26.4	26.7
Germany	36.8	36.7	36.4	36.1	35.4	34.3	34.8	34.9	34.5	34.6
Greece	18.2	18.6	18.6	18.4	18.8	17.8	22.8	22.6	19.8	18.9
Hungary	30.1	23.3	27.1	28.1	28.8	27.8	29.6	34.5	34.5	34.5
Iceland	20.2	24.1	23.2	23.8	21.6	22.2	23.3	23.8	24.4	23.7
Ireland	11.2	7.1	5.9	6.0	7.2	7.9	11.4	11.5	13.1	13.8
Israel ¹	19.4	12.1	13.1	11.8	10.9	10.4	10.3	10.2	10.0	10.0
Italy	24.4	24.4	24.6	25.1	25.4	26.1	26.7	27.0	27.2	23.9
Japan	15.5	17.9	18.4	18.5	18.5	19.1	19.5	19.8	20.0	20.2
Korea	7.5	8.3	8.9	9.3	8.9	9.2	9.5	9.7	9.9	10.6
Luxembourg	21.8	19.5	20.4	20.2	19.1	19.4	20.8	20.4	21.5	21.8
Mexico	-4.8	-1.5	-1.0	-1.3	-0.2	0.2	1.2	1.7	2.0	2.9
Netherlands	32.9	27.2	27.2	27.7	27.1	27.1	27.1	26.9	26.2	25.4
New Zealand	18.6	18.9	19.0	18.1	15.5	14.3	13.0	13.1	13.3	13.4
Norway	26.8	25.7	25.8	25.8	25.6	25.6	25.7	25.6	25.6	25.3
Poland	26.5	27.4	26.5	23.8	23.3	23.4	23.6	23.7	23.8	23.9
Portugal	17.4	16.9	16.5	16.1	15.7	16.1	16.2	16.6	19.8	19.5
Slovak Republic	18.0	18.3	18.6	19.3	17.2	17.6	19.3	19.3	19.3	19.4
Slovenia	32.3	30.2	30.0	30.1	30.0	28.7	28.8	28.7	28.6	28.7
Spain	15.0	16.4	16.4	14.2	14.8	17.5	17.9	18.4	18.5	18.5
Sweden	31.7	28.5	24.9	23.9	22.9	22.0	22.1	22.2	22.4	21.8
Switzerland	14.9	14.6	14.8	14.2	14.3	14.4	14.6	14.3	14.4	14.4
Turkey ²	27.2	29.3	29.4	25.3	24.3	24.2	24.3	24.4	24.7	24.8
United Kingdom	22.8	23.9	24.1	22.9	22.4	22.6	21.7	21.2	20.0	19.6
United States	22.6	22.1	22.3	19.4	20.0	20.3	19.7	19.8	21.6	21.7
<i>Unweighted average</i>										
OECD-Average	22.1	21.3	21.3	20.8	20.3	20.4	20.9	21.1	21.3	21.3
OECD-EU 21	25.5	24.1	24.1	23.8	23.4	23.5	24.3	24.5	24.6	24.4

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

2. Wage figures are based on the old definition of average worker (ISIC D, rev3.) for years 2000 to 2009.


StatLink  <http://dx.doi.org/10.1787/888933197243>

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

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

	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014
Australia	31.0	28.3	27.7	26.9	26.7	26.8	26.7	27.2	27.4	27.7
Austria	47.3	48.5	48.8	49.0	47.9	48.2	48.5	48.8	49.2	49.4
Belgium	57.1	55.5	55.6	55.9	55.7	55.9	56.1	56.0	55.7	55.6
Canada	32.9	31.8	31.3	31.3	30.5	30.4	30.7	30.8	31.0	31.5
Chile	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Czech Republic	42.6	42.5	42.9	43.4	42.0	42.1	42.6	42.5	42.5	42.6
Denmark	44.1	41.0	41.1	40.9	39.5	38.3	38.4	38.5	38.2	38.1
Estonia	41.3	39.0	39.0	38.4	39.2	40.1	40.3	40.4	39.9	40.0
Finland	47.5	44.0	43.9	43.8	42.5	42.3	42.3	42.5	43.1	43.9
France	50.4	49.7	49.7	49.8	49.8	49.9	50.0	50.1	48.9	48.4
Germany	52.9	52.3	51.8	51.3	50.8	49.1	49.7	49.6	49.2	49.3
Greece	39.1	42.3	42.1	41.5	41.3	40.1	43.2	42.9	41.6	40.4
Hungary	54.7	51.9	54.5	54.1	53.1	46.6	49.5	49.5	49.0	49.0
Iceland	28.8	31.8	30.5	30.9	30.5	33.4	34.1	33.8	34.1	33.5
Ireland	28.9	23.0	22.2	22.3	24.7	25.8	25.8	25.9	27.1	28.2
Israel ¹	29.6	24.3	24.9	22.9	21.3	20.7	20.8	20.4	20.4	20.5
Italy	47.1	46.1	46.4	46.6	46.8	47.2	47.6	47.7	47.9	48.2
Japan	24.7	28.8	29.3	29.5	29.2	30.2	30.8	31.3	31.6	31.9
Korea	16.4	18.2	19.7	20.0	19.5	20.1	20.5	21.0	21.3	21.5
Luxembourg	37.1	35.3	36.3	34.7	33.9	34.3	36.3	36.0	37.2	37.6
Mexico	12.4	15.0	15.9	15.1	15.3	15.5	18.7	19.0	19.2	19.5
Netherlands	40.0	38.4	38.7	39.2	38.0	38.1	38.0	38.8	37.0	37.7
New Zealand	19.4	20.4	21.1	20.5	18.1	17.0	15.9	16.4	16.9	17.2
Norway	38.6	37.4	37.5	37.6	37.3	37.3	37.6	37.4	37.3	37.0
Poland	38.2	39.0	38.2	34.7	34.1	34.2	34.3	35.5	35.6	35.6
Portugal	37.3	37.5	37.3	36.9	36.5	37.1	38.0	37.6	41.4	41.2
Slovak Republic	41.9	38.3	38.4	38.8	37.7	37.9	38.8	39.6	41.1	41.2
Slovenia	46.3	45.3	43.3	42.9	42.2	42.5	42.6	42.5	42.4	42.5
Spain	38.6	39.1	39.0	38.0	38.3	39.7	40.0	40.6	40.7	40.7
Sweden	50.1	47.8	45.3	44.8	43.2	42.8	42.8	42.9	43.0	42.5
Switzerland	22.9	22.1	22.4	21.9	22.0	22.1	22.3	22.1	22.1	22.2
Turkey ²	40.4	42.7	42.7	39.9	37.4	37.4	37.4	37.4	37.6	38.2
United Kingdom	32.6	34.0	34.1	32.8	32.4	32.6	32.5	32.1	31.4	31.1
United States	30.4	29.9	30.3	29.8	30.1	30.5	29.7	29.8	31.4	31.5
<i>Unweighted average</i>										
OECD-Average	36.7	36.1	36.1	35.7	35.1	35.1	35.6	35.7	35.9	36.0
OECD-EU 21	43.6	42.4	42.3	41.9	41.4	41.2	41.8	41.9	42.0	42.1

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

2. Wage figures are based on the old definition of average worker (ISIC D, rev3.) for years 2000 to 2009.


StatLink  <http://dx.doi.org/10.1787/888933197257>

Table 6.2b. Income tax, single persons at 100% of the average earnings
Tax burden as a % of gross wage earnings, single persons without children

	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014
Australia	26.6	24.0	23.4	22.5	22.1	22.3	22.3	22.9	23.1	23.4
Austria	12.9	15.4	15.8	16.2	14.7	15.0	15.5	15.9	16.3	16.5
Belgium	29.0	27.9	28.1	28.5	28.3	28.7	28.8	28.7	28.4	28.3
Canada	19.2	16.3	16.0	16.1	15.2	15.1	15.3	15.3	15.3	15.6
Chile	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Czech Republic	10.0	9.9	10.4	11.1	11.3	11.5	12.1	11.9	11.9	12.1
Denmark	32.3	30.2	30.4	30.2	28.8	27.9	36.1	36.2	35.8	35.6
Estonia	21.9	18.1	18.1	17.3	16.8	16.7	16.9	17.1	17.5	17.7
Finland	26.9	23.8	23.7	24.2	23.0	22.3	22.2	21.8	22.5	22.6
France	15.7	14.0	14.1	14.1	14.1	14.2	14.2	14.4	14.5	14.6
Germany	22.7	20.8	21.0	21.2	20.6	18.7	18.9	19.0	19.0	19.1
Greece	6.1	10.1	9.8	9.1	8.8	7.2	10.8	10.1	9.1	8.9
Hungary	23.2	20.9	21.8	21.3	20.8	14.4	17.6	16.6	16.0	16.0
Iceland	25.3	27.7	26.7	26.8	25.7	27.1	27.9	28.2	28.6	28.1
Ireland	15.2	9.6	8.7	8.8	10.2	10.7	14.7	14.7	15.2	16.5
Israel ¹	18.0	12.6	13.3	11.2	9.7	9.0	9.1	8.7	8.6	8.8
Italy	19.9	19.6	19.7	20.0	20.2	20.7	21.3	21.5	21.6	22.1
Japan	7.0	7.2	8.1	8.0	7.9	7.6	7.6	7.6	7.6	7.6
Korea	2.3	3.4	4.7	4.6	4.1	4.5	4.4	4.9	5.0	5.0
Luxembourg	17.0	14.9	15.6	15.3	14.0	14.6	15.3	15.8	17.2	17.6
Mexico	0.7	3.5	4.6	3.8	4.1	4.2	7.9	8.2	8.4	8.7
Netherlands	9.6	13.2	14.6	15.5	16.6	16.2	16.4	17.1	15.8	16.1
New Zealand	19.4	20.4	21.1	20.5	18.1	17.0	15.9	16.4	16.9	17.2
Norway	22.9	21.3	21.7	21.8	21.5	21.5	21.6	21.4	21.4	20.6
Poland	6.6	6.5	6.8	7.2	6.6	6.7	6.8	6.9	6.9	7.0
Portugal	11.4	11.7	11.4	11.0	10.5	11.2	12.3	11.8	16.4	16.3
Slovak Republic	7.8	8.7	8.9	9.4	8.0	8.3	9.4	9.4	9.4	9.5
Slovenia	13.5	12.7	10.7	11.0	10.8	11.2	11.3	11.1	11.0	11.1
Spain	13.5	14.1	14.2	12.9	13.4	15.4	15.7	16.5	16.6	16.6
Sweden	26.7	23.9	20.6	19.9	18.4	17.8	17.9	17.9	18.1	17.4
Switzerland	11.3	11.3	11.7	11.1	11.2	11.3	11.2	11.0	11.0	11.1
Turkey ²	14.7	15.4	15.4	12.7	12.1	12.0	12.1	12.1	12.4	12.4
United Kingdom	17.4	17.7	17.7	16.4	16.1	16.2	15.6	15.4	14.6	14.4
United States	17.3	16.8	17.2	16.8	15.7	16.1	17.2	17.2	17.0	17.2
<i>Unweighted average</i>										
OECD-Average	16.0	15.4	15.5	15.2	14.7	14.5	15.4	15.4	15.6	15.6
OECD-EU 21	17.1	16.4	16.3	16.2	15.8	15.5	16.7	16.7	16.9	17.0

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

2. Wage figures are based on the old definition of average worker (ISIC D, rev3.) for years 2000 to 2009.

StatLink  <http://dx.doi.org/10.1787/888933197263>

**Table 6.2c. Income tax plus employee contributions less cash benefits,
single persons at 100% of average earnings**

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

	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014
Australia	26.6	24.0	23.4	22.5	22.1	22.3	22.3	22.9	23.1	23.4
Austria	31.0	33.4	33.8	34.3	32.8	33.1	33.6	33.9	34.4	34.6
Belgium	43.0	41.9	42.1	42.5	42.3	42.7	42.8	42.7	42.4	42.3
Canada	25.1	23.8	23.3	23.4	22.5	22.4	22.5	22.6	22.7	23.3
Chile	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Czech Republic	22.5	22.4	22.9	23.6	22.3	22.5	23.1	22.9	22.9	23.1
Denmark	44.2	41.0	41.1	40.9	39.5	38.3	38.4	38.5	38.2	38.1
Estonia	21.9	18.7	18.7	17.9	18.6	19.5	19.7	19.9	19.5	19.7
Finland	33.9	30.6	30.4	30.4	29.3	29.4	29.4	29.4	30.1	30.7
France	29.2	27.7	27.8	27.8	27.8	27.8	27.9	28.2	28.3	28.7
Germany	43.2	42.5	42.2	41.9	41.2	39.2	39.8	39.8	39.4	39.5
Greece	22.0	26.1	25.8	25.1	24.8	23.2	27.0	26.6	25.6	24.9
Hungary	35.7	35.2	38.8	38.3	37.8	31.4	35.1	35.1	34.5	34.5
Iceland	25.4	27.8	26.8	27.2	26.2	27.6	28.4	28.7	29.1	28.5
Ireland	20.3	14.7	13.9	13.9	16.7	17.9	17.8	17.9	19.2	20.5
Israel ¹	26.1	20.3	21.2	19.3	17.7	17.0	17.0	16.6	16.4	16.5
Italy	29.0	28.7	29.2	29.5	29.7	30.2	30.8	31.0	31.1	31.6
Japan	17.0	19.4	20.2	20.2	20.0	20.6	21.0	21.3	21.5	21.7
Korea	9.0	10.6	12.1	12.1	11.7	12.3	12.5	13.0	13.3	13.4
Luxembourg	28.7	26.6	27.7	27.4	26.2	26.8	28.4	28.1	29.5	29.9
Mexico	2.2	5.0	6.0	5.1	5.4	5.6	9.2	9.5	9.8	10.0
Netherlands	33.6	32.5	32.5	32.8	31.8	31.7	31.7	32.2	31.2	31.4
New Zealand	19.4	20.4	21.1	20.5	18.1	17.0	15.9	16.4	16.9	17.2
Norway	30.7	29.1	29.5	29.6	29.3	29.3	29.4	29.2	29.2	28.8
Poland	27.8	28.7	27.8	25.0	24.4	24.5	24.6	24.7	24.8	24.8
Portugal	22.4	22.7	22.4	22.0	21.5	22.2	23.3	22.8	27.4	27.3
Slovak Republic	19.8	22.1	22.3	22.8	21.4	21.7	22.8	22.8	22.8	22.9
Slovenia	35.6	34.8	32.8	33.1	32.9	33.3	33.4	33.2	33.1	33.2
Spain	19.8	20.5	20.6	19.3	19.8	21.7	22.0	22.9	22.9	23.0
Sweden	33.7	30.9	27.6	26.9	25.4	24.8	24.8	24.9	25.1	24.4
Switzerland	17.8	17.4	17.7	17.1	17.3	17.4	17.5	17.2	17.3	17.4
Turkey ²	28.7	30.4	30.4	27.7	27.1	27.0	27.1	27.1	27.4	27.4
United Kingdom	25.8	26.9	27.0	25.6	25.2	25.4	25.1	24.7	24.0	23.7
United States	24.9	24.4	24.8	23.1	23.3	23.8	22.8	22.8	24.7	24.8
<i>Unweighted average</i>										
OECD-Average	26.0	25.5	25.6	25.2	24.7	24.6	25.1	25.2	25.4	25.5
OECD-EU 21	29.7	29.0	28.9	28.6	28.2	28.0	28.6	28.7	28.9	29.0

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

2. Wage figures are based on the old definition of average worker (ISIC D, rev3.) for years 2000 to 2009.

StatLink  <http://dx.doi.org/10.1787/888933197277>

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

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

	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014
Australia	38.8	34.7	32.8	32.7	32.6	32.4	32.2	33.0	33.2	33.4
Austria	50.4	51.6	51.7	51.8	51.2	51.4	51.5	51.4	51.9	52.0
Belgium	62.6	60.8	60.9	61.1	60.9	61.0	61.1	61.0	60.8	60.8
Canada	35.2	33.2	32.9	32.9	32.6	32.7	32.8	33.0	33.1	33.3
Chile	7.5	7.0	7.0	7.0	7.0	7.6	7.7	7.9	7.8	7.9
Czech Republic	44.8	46.1	46.7	46.1	44.6	44.7	45.0	44.9	44.9	45.0
Denmark	51.5	49.4	49.6	49.6	48.5	44.6	44.9	45.1	44.3	43.6
Estonia	42.5	40.5	40.1	39.5	40.3	41.2	41.3	41.4	40.8	40.9
Finland	53.2	49.9	49.7	49.5	48.3	48.2	48.3	48.5	48.9	49.7
France	52.5	53.3	53.4	53.4	53.6	53.6	53.8	54.0	54.1	54.3
Germany	56.2	55.0	53.8	53.1	53.1	51.5	51.3	51.3	51.3	51.3
Greece	45.1	49.1	47.3	46.4	46.0	45.6	48.6	48.2	49.3	48.0
Hungary	59.2	56.7	58.6	59.1	58.3	53.1	51.6	50.7	49.0	49.0
Iceland	39.6	34.6	33.4	33.6	34.1	37.8	38.4	38.3	38.6	38.0
Ireland	39.4	34.0	33.0	33.1	35.2	36.4	38.0	38.1	38.9	39.6
Israel ¹	38.1	33.8	34.2	32.2	30.0	29.5	29.2	28.6	29.2	29.5
Italy	51.1	50.9	51.4	51.8	52.0	52.5	53.0	53.2	53.3	53.8
Japan	28.5	31.6	32.4	32.5	32.3	33.3	33.8	34.2	34.5	34.7
Korea	20.5	21.8	22.5	22.6	21.8	21.7	22.2	22.6	22.9	23.2
Luxembourg	45.2	42.3	43.0	41.7	41.4	41.6	43.7	43.3	44.4	44.6
Mexico	19.3	21.9	22.0	20.6	20.9	21.3	21.6	21.9	22.2	22.5
Netherlands	44.9	41.4	42.0	42.5	41.8	41.8	41.8	42.5	42.0	43.1
New Zealand	24.2	26.2	26.8	26.3	24.6	23.3	22.0	22.4	22.8	23.1
Norway	45.2	43.0	43.2	43.2	43.0	43.0	43.2	43.1	43.0	42.6
Poland	39.1	40.1	39.0	36.0	34.9	35.0	35.0	36.2	36.2	36.2
Portugal	42.3	43.3	43.0	42.6	42.2	43.1	44.6	43.6	47.7	47.5
Slovak Republic	45.2	40.4	40.5	40.7	40.1	40.3	40.8	41.6	43.3	43.3
Slovenia	51.0	51.7	49.1	48.3	47.1	47.6	47.7	47.5	46.1	46.3
Spain	41.0	42.6	42.3	41.4	41.6	42.4	42.5	43.5	44.3	45.0
Sweden	55.7	54.5	53.1	52.8	51.2	51.0	50.9	50.7	50.8	50.6
Switzerland	27.4	26.4	26.7	26.4	26.5	26.6	26.8	26.7	26.7	26.8
Turkey ²	35.0	44.4	44.5	42.8	40.2	40.3	40.5	40.6	41.0	41.7
United Kingdom	35.8	37.8	38.0	37.5	36.9	37.2	37.9	37.8	37.6	37.5
United States	36.8	35.2	35.5	35.3	35.5	35.7	34.5	34.6	36.3	36.3
<i>Unweighted average</i>										
OECD-Average	41.3	40.7	40.6	40.2	39.7	39.7	40.0	40.0	40.3	40.4
OECD-EU 21	48.0	47.2	47.0	46.6	46.2	45.9	46.3	46.4	46.7	46.8

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

2. Wage figures are based on the old definition of average worker (ISIC D, rev.3.) for years 2000 to 2009.


StatLink  <http://dx.doi.org/10.1787/888933197288>

Table 6.3b. Income tax, single persons at 167% of average earnings
Tax burden as a % of gross wage earnings, single persons without children

	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014
Australia	34.9	30.8	28.8	28.7	28.3	28.2	28.2	29.1	29.2	29.4
Austria	20.4	22.5	22.8	23.1	22.0	22.2	22.5	22.8	23.0	23.1
Belgium	36.0	34.7	34.9	35.3	35.2	35.5	35.5	35.5	35.2	35.2
Canada	25.6	22.3	22.2	22.3	21.6	21.7	21.8	21.8	21.8	22.1
Chile	0.5	0.0	0.0	0.0	0.0	0.6	0.7	0.9	0.8	0.9
Czech Republic	13.0	14.7	15.6	14.8	14.8	14.9	15.3	15.2	15.2	15.3
Denmark	40.8	39.7	40.0	40.0	38.9	34.9	43.3	43.4	42.6	42.0
Estonia	23.6	20.0	19.6	18.7	18.3	18.2	18.3	18.4	18.7	18.8
Finland	34.0	31.0	30.9	31.2	30.0	29.5	29.4	29.0	29.6	29.8
France	21.2	19.9	20.1	20.2	20.3	20.3	20.5	20.8	20.8	20.9
Germany	31.7	28.9	29.1	29.2	28.6	27.1	27.5	27.6	27.5	27.6
Greece	13.8	18.8	16.5	15.4	14.8	14.4	17.7	16.9	18.9	18.5
Hungary	30.3	27.6	27.5	28.2	27.6	22.8	20.3	18.1	16.0	16.0
Iceland	36.6	30.7	29.7	29.8	29.7	32.1	32.7	33.2	33.6	33.0
Ireland	26.7	21.7	20.5	20.6	21.4	22.0	27.8	28.0	28.4	29.1
Israel ¹	26.3	20.7	21.2	19.2	16.9	16.4	16.0	15.4	15.7	16.0
Italy	25.3	25.9	26.3	26.8	27.1	27.7	28.3	28.5	28.8	29.4
Japan	11.1	11.7	12.9	12.8	12.4	12.0	12.0	12.2	12.1	12.2
Korea	6.7	8.6	9.4	9.3	8.6	8.6	8.5	8.8	8.9	9.0
Luxembourg	26.2	22.8	23.3	23.1	22.3	22.6	23.6	23.9	25.2	25.4
Mexico	7.8	12.0	12.4	11.1	11.5	11.9	12.3	12.6	12.9	13.2
Netherlands	25.4	25.7	27.2	27.9	28.8	28.4	28.6	29.3	28.3	28.6
New Zealand	24.2	26.2	26.8	26.3	24.6	23.3	22.0	22.4	22.8	23.1
Norway	30.4	27.6	28.1	28.1	27.9	27.9	28.0	27.8	27.8	27.0
Poland	7.7	7.9	7.8	8.8	7.5	7.5	7.6	7.7	7.7	7.7
Portugal	17.6	18.8	18.5	18.0	17.4	18.5	20.4	19.2	24.2	24.0
Slovak Republic	12.4	11.9	12.0	12.3	11.4	11.6	12.3	12.3	12.2	12.3
Slovenia	19.1	18.7	16.4	16.7	16.5	17.0	17.2	17.0	15.4	15.5
Spain	18.5	19.1	19.1	18.6	19.2	20.6	21.0	22.5	22.5	22.5
Sweden	36.3	35.2	33.3	32.8	31.1	30.9	30.8	30.5	30.6	30.4
Switzerland	16.2	16.3	16.6	16.0	16.1	16.3	16.1	16.0	16.0	16.1
Turkey ²	18.0	17.4	17.6	16.3	15.3	15.5	15.7	15.8	16.3	16.5
United Kingdom	23.1	24.2	24.5	23.2	21.9	22.4	22.4	22.6	22.6	22.6
United States	24.3	22.6	22.8	22.8	22.1	22.4	23.0	23.0	22.9	23.0
<i>Unweighted average</i>										
OECD-Average	22.5	21.7	21.6	21.4	20.9	20.8	21.4	21.4	21.6	21.7
OECD-EU 21	24.0	23.3	23.1	23.1	22.6	22.3	23.4	23.3	23.5	23.6

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

2. Wage figures are based on the old definition of average worker (ISIC D, rev3.) for years 2000 to 2009.

StatLink  <http://dx.doi.org/10.1787/888933197296>

**Table 6.3c. Income tax plus employee contributions less cash benefits,
single persons at 167% of average earnings**

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

	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014
Australia	34.9	30.8	28.8	28.7	28.3	28.2	28.2	29.1	29.2	29.4
Austria	36.3	38.6	38.8	39.0	38.1	38.3	38.5	38.6	39.0	39.2
Belgium	50.1	48.8	48.9	49.3	49.2	49.5	49.6	49.5	49.2	49.2
Canada	29.3	27.2	26.9	27.0	26.5	26.6	26.7	26.8	26.8	27.1
Chile	7.5	7.0	7.0	7.0	7.0	7.6	7.7	7.9	7.8	7.9
Czech Republic	25.5	27.2	28.1	27.3	25.8	25.9	26.3	26.2	26.2	26.3
Denmark	51.5	49.4	49.6	49.6	48.5	44.6	44.9	45.1	44.3	43.6
Estonia	23.6	20.6	20.2	19.3	20.1	21.0	21.1	21.2	20.7	20.8
Finland	41.1	37.8	37.7	37.4	36.4	36.6	36.6	36.7	37.2	37.8
France	33.1	33.0	33.2	33.2	33.4	33.4	33.6	33.9	34.0	34.2
Germany	48.8	47.1	46.2	45.7	45.5	43.8	43.8	43.8	43.7	43.8
Greece	29.7	34.8	32.5	31.4	30.8	30.4	34.0	33.4	35.4	34.5
Hungary	42.8	41.9	44.5	45.2	44.6	39.8	37.8	36.6	34.5	34.5
Iceland	36.7	30.8	29.8	30.1	30.0	32.4	33.0	33.5	33.9	33.3
Ireland	32.1	26.9	25.8	25.9	28.2	29.6	31.3	31.5	32.4	33.1
Israel ¹	35.0	30.1	30.8	28.8	26.5	26.0	25.6	24.9	25.2	25.4
Italy	34.5	35.2	35.9	36.4	36.6	37.3	37.9	38.1	38.3	39.0
Japan	21.1	23.1	24.2	24.2	24.0	24.5	24.8	25.1	25.3	25.5
Korea	13.4	15.1	15.8	15.8	15.1	15.0	15.3	15.7	15.9	16.2
Luxembourg	37.9	34.6	35.4	35.3	34.6	34.9	36.8	36.3	37.5	37.8
Mexico	9.8	13.7	13.9	12.6	12.9	13.4	13.7	14.1	14.4	14.7
Netherlands	40.6	37.5	38.1	38.5	37.9	37.7	37.8	38.4	38.5	39.3
New Zealand	24.2	26.2	26.8	26.3	24.6	23.3	22.0	22.4	22.8	23.1
Norway	38.2	35.4	35.9	35.9	35.7	35.7	35.8	35.6	35.6	35.2
Poland	28.9	30.1	28.8	26.6	25.3	25.4	25.4	25.5	25.5	25.5
Portugal	28.6	29.8	29.5	29.0	28.4	29.5	31.4	30.2	35.2	35.0
Slovak Republic	24.4	25.0	25.1	25.4	24.6	24.8	25.4	25.5	25.6	25.7
Slovenia	41.2	40.8	38.5	38.8	38.6	39.1	39.3	39.1	37.5	37.6
Spain	24.4	25.3	25.3	24.6	25.2	26.5	26.8	28.3	28.5	28.7
Sweden	41.1	39.8	37.9	37.5	35.8	35.6	35.5	35.3	35.4	35.1
Switzerland	22.7	22.1	22.4	22.0	22.1	22.2	22.3	22.2	22.2	22.3
Turkey ²	26.9	32.4	32.6	31.3	30.3	30.5	30.7	30.8	31.3	31.5
United Kingdom	28.8	30.6	30.8	30.3	29.7	30.0	30.4	30.4	30.1	30.0
United States	31.9	30.2	30.5	29.6	29.8	30.1	28.7	28.7	30.5	30.6
<i>Unweighted average</i>										
OECD-Average	31.7	31.1	31.1	30.7	30.3	30.3	30.6	30.6	30.9	31.0
OECD-EU 21	35.5	35.0	34.8	34.6	34.2	34.0	34.5	34.4	34.7	34.8

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

2. Wage figures are based on the old definition of average worker (ISIC D, rev3.) for years 2000 to 2009.


StatLink  <http://dx.doi.org/10.1787/888933197307>

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

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

	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014
Australia	4.0	-1.2	-4.3	-4.9	-7.2	-6.5	-5.7	-3.7	-2.6	-1.6
Austria	25.2	26.7	27.7	28.4	25.5	26.1	27.2	28.0	28.8	29.1
Belgium	36.4	35.6	35.6	35.9	35.7	36.8	37.0	36.9	36.2	36.1
Canada	-0.4	-0.2	-2.4	-6.1	-9.7	-7.4	-7.0	-6.5	-6.1	-4.9
Chile	2.8	3.0	3.1	3.2	3.3	6.0	6.0	6.1	6.1	6.1
Czech Republic	12.7	19.2	16.5	15.1	15.6	15.8	25.4	24.2	24.2	24.9
Denmark	14.8	13.1	13.7	13.7	13.0	11.2	11.8	11.8	11.1	9.1
Estonia	18.5	18.2	21.9	18.7	22.7	24.1	25.2	26.3	26.6	27.5
Finland	28.3	26.7	27.1	26.9	25.6	25.5	25.7	25.6	26.6	27.7
France	34.5	38.1	38.3	38.6	38.5	38.8	38.9	38.8	37.2	36.7
Germany	31.8	33.8	33.5	33.2	31.2	29.8	31.0	31.2	30.9	31.3
Greece	35.4	36.7	35.4	35.3	35.7	34.4	38.8	38.6	38.8	37.5
Hungary	34.0	26.0	29.1	29.9	29.8	27.4	20.2	23.0	25.5	26.1
Iceland	5.9	15.5	15.3	14.9	12.2	16.7	19.0	17.0	19.1	17.6
Ireland	-0.7	-30.5	-25.6	-25.1	-29.4	-27.8	-26.2	-25.6	-22.3	-18.9
Israel ¹	3.3	2.2	2.4	2.5	1.8	1.6	0.8	0.5	1.2	2.4
Italy	29.5	28.0	25.1	26.4	26.9	28.1	29.0	29.4	29.0	26.7
Japan	21.0	21.7	21.7	21.9	21.5	18.6	19.8	23.5	23.8	24.1
Korea	14.4	15.7	16.1	16.6	16.3	16.7	17.1	17.3	17.4	16.9
Luxembourg	6.3	5.2	6.1	2.2	0.3	0.8	3.1	3.5	5.1	5.9
Mexico	7.5	10.6	11.1	10.9	11.9	12.3	13.2	13.6	13.9	14.7
Netherlands	26.4	13.0	12.9	13.8	11.4	12.2	12.1	12.4	11.5	11.6
New Zealand	-3.0	-15.1	-16.9	-17.3	-17.1	-17.7	-18.3	-18.2	-16.9	-15.8
Norway	16.4	19.5	20.0	20.6	20.6	20.9	21.6	21.7	22.0	22.2
Poland	29.8	35.5	32.4	28.4	28.4	28.4	28.4	29.6	29.6	29.6
Portugal	26.6	24.9	24.2	22.8	19.5	20.6	22.3	23.1	25.5	25.2
Slovak Republic	25.3	21.6	22.8	24.2	21.6	21.9	23.6	24.5	26.4	26.7
Slovenia	13.4	15.1	15.6	13.7	12.5	12.4	12.8	13.0	13.1	13.3
Spain	28.6	30.3	28.3	28.4	28.4	29.2	29.9	30.3	30.4	30.5
Sweden	39.9	36.8	34.5	34.1	33.0	32.3	32.6	32.9	33.2	33.0
Switzerland	6.5	5.7	6.1	3.1	4.4	4.7	5.0	5.0	4.6	4.7
Turkey ²	39.1	41.8	41.9	36.8	33.8	33.7	33.7	33.8	34.1	34.7
United Kingdom	15.3	14.4	15.9	11.6	8.5	9.3	7.1	6.8	5.7	5.6
United States	9.8	7.2	8.7	7.6	7.4	8.7	8.8	9.9	11.6	12.1
<i>Unweighted average</i>										
OECD-Average	18.8	17.5	17.5	16.7	15.7	16.1	16.8	17.2	17.7	17.9
OECD-EU 21	24.4	22.3	22.4	21.7	20.7	20.8	21.7	22.1	22.5	22.6

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

2. Wage figures are based on the old definition of average worker (ISIC D, rev3.) for years 2000 to 2009.



StatLink  <http://dx.doi.org/10.1787/888933197315>

Table 6.4b. Income tax, single parent at 67% of average earnings
Tax burden as a % of gross wage earnings, single parent with two children

	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014
Australia	15.5	20.3	18.9	17.3	14.0	14.3	14.3	15.3	17.3	17.8
Austria	5.8	6.5	7.2	7.7	5.4	5.8	6.4	6.9	7.5	7.7
Belgium	16.7	16.2	16.4	16.8	16.4	17.2	17.3	17.2	16.7	16.5
Canada	6.6	4.9	1.1	1.4	0.5	1.0	1.1	1.1	1.1	1.4
Chile	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Czech Republic	2.3	-1.1	0.1	-5.0	-4.4	-4.9	-3.6	-5.4	-5.4	-4.6
Denmark	27.7	26.7	26.9	26.6	26.0	25.2	33.3	33.4	33.0	31.1
Estonia	19.9	8.7	10.6	4.7	9.2	9.3	10.0	10.6	11.3	11.9
Finland	20.9	17.6	17.3	17.8	16.5	15.7	15.5	14.9	15.8	15.9
France	7.1	7.2	7.4	7.4	7.4	7.5	7.5	7.6	7.6	7.6
Germany	-2.6	-1.3	-0.7	-0.2	-2.6	-4.0	-3.2	-2.7	-2.6	-2.1
Greece	1.4	3.0	1.3	1.2	1.7	0.0	5.1	4.5	5.5	5.2
Hungary	10.3	9.0	10.1	11.1	11.8	10.8	0.0	3.4	3.8	4.1
Iceland	20.0	23.9	22.9	23.1	20.8	21.5	22.6	23.1	23.7	23.1
Ireland	2.3	0.0	0.0	0.0	1.7	2.0	3.8	3.9	3.9	4.1
Israel ¹	1.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Italy	10.0	7.4	7.1	8.0	8.5	9.3	10.2	10.6	9.8	6.6
Japan	2.8	2.8	3.1	3.1	2.9	2.7	4.1	6.1	6.1	6.1
Korea	0.1	0.7	0.8	0.9	0.6	0.7	0.7	0.8	0.7	0.0
Luxembourg	0.0	0.0	0.0	3.1	0.0	0.0	0.3	0.9	2.1	2.6
Mexico	-6.0	-2.8	-2.3	-2.5	-1.4	-1.1	0.0	0.4	0.8	1.6
Netherlands	3.0	2.2	2.4	3.5	3.5	3.5	3.5	3.4	3.3	3.1
New Zealand	18.6	18.9	19.0	18.1	17.2	15.9	14.5	14.6	14.8	14.8
Norway	13.3	14.1	14.3	14.4	14.1	14.1	14.2	14.0	14.0	13.5
Poland	2.5	2.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Portugal	3.4	2.2	1.4	0.8	0.1	0.6	0.6	1.2	3.9	3.6
Slovak Republic	3.3	-3.7	-2.8	-1.7	-4.0	-3.5	-1.6	-1.7	-1.7	-1.4
Slovenia	3.4	0.7	0.9	1.1	1.0	0.0	0.0	0.0	0.0	0.0
Spain	0.4	2.6	0.3	0.4	0.7	1.7	2.6	3.1	3.3	3.4
Sweden	24.7	21.5	17.9	17.0	15.9	15.0	15.1	15.2	15.3	14.8
Switzerland	4.0	3.7	3.9	3.4	3.3	3.4	3.2	2.8	2.4	2.4
Turkey ²	13.2	14.3	14.4	9.0	7.9	7.7	7.8	7.8	8.2	8.3
United Kingdom	8.6	5.0	6.3	2.0	-0.7	0.0	-2.3	-2.5	-3.7	-3.6
United States	-5.0	-7.7	-6.2	-6.8	-10.1	-8.7	-6.7	-5.6	-5.7	-5.1
<i>Unweighted average</i>										
OECD-Average	7.5	6.7	6.5	6.0	5.4	5.4	5.8	6.0	6.3	6.2
OECD-EU 21	8.1	6.3	6.2	5.8	5.4	5.3	5.7	5.9	6.2	6.0

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

2. Wage figures are based on the old definition of average worker (ISIC D, rev3.) for years 2000 to 2009.

StatLink  <http://dx.doi.org/10.1787/888933197322>

**Table 6.4c. Income tax plus employee contributions less cash benefits,
single parent at 67% of average earnings**

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

	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014
Australia	-2.1	-7.2	-10.6	-11.2	-14.0	-13.2	-12.0	-9.8	-8.7	-7.7
Austria	2.0	5.4	6.6	7.7	3.8	4.6	6.0	7.0	8.1	8.4
Belgium	16.1	17.3	17.4	17.7	17.6	18.9	19.1	19.0	18.4	18.3
Canada	-11.8	-11.8	-14.2	-18.2	-22.2	-19.6	-19.5	-19.1	-18.8	-17.4
Chile	2.8	3.0	3.1	3.2	3.3	6.0	6.0	6.1	6.1	6.1
Czech Republic	-17.9	-9.0	-12.7	-14.6	-13.1	-12.9	0.0	-1.6	-1.6	-0.6
Denmark	15.0	13.1	13.7	13.7	13.0	11.2	11.8	11.8	11.1	9.1
Estonia	-8.5	-9.1	-4.2	-8.4	-3.5	-2.1	-0.5	0.9	1.6	2.8
Finland	9.7	9.1	9.6	9.4	8.5	8.9	9.0	8.7	9.9	10.6
France	13.5	14.4	14.5	14.8	14.6	14.8	14.8	15.0	15.1	15.4
Germany	17.9	20.2	20.2	20.2	17.8	16.2	17.4	17.8	17.6	18.1
Greece	17.3	19.0	17.3	17.2	17.7	16.0	21.3	21.0	22.0	21.2
Hungary	5.0	-0.1	4.2	5.4	7.0	6.7	-2.5	3.2	4.2	5.0
Iceland	1.4	10.6	10.8	10.4	6.8	9.5	12.0	10.5	12.9	11.3
Ireland	-9.3	-44.5	-39.1	-38.5	-43.3	-41.5	-39.8	-39.1	-35.4	-31.6
Israel ¹	-1.5	-2.9	-2.1	-1.8	-2.2	-2.6	-3.4	-3.6	-3.0	-1.8
Italy	5.5	4.9	1.1	2.9	3.5	5.1	6.2	6.8	6.3	3.2
Japan	12.8	11.4	11.6	11.7	11.4	7.5	8.4	12.5	12.6	12.9
Korea	6.8	7.9	8.1	8.5	8.2	8.5	8.7	8.9	9.0	8.3
Luxembourg	-6.4	-7.8	-6.7	-8.8	-11.2	-10.6	-8.8	-8.4	-6.6	-5.7
Mexico	-4.8	-1.5	-1.0	-1.3	-0.2	0.2	1.2	1.7	2.0	2.9
Netherlands	14.5	5.1	4.8	5.4	3.1	3.6	3.8	3.5	3.5	2.9
New Zealand	-3.0	-15.1	-16.9	-17.3	-17.1	-17.7	-18.3	-18.2	-16.9	-15.8
Norway	5.7	8.8	9.7	10.4	10.5	10.8	11.4	11.5	11.9	12.1
Poland	18.0	24.7	21.0	17.8	17.8	17.8	17.8	17.8	17.8	17.8
Portugal	9.1	7.1	6.2	4.5	0.3	1.7	3.8	4.9	7.8	7.4
Slovak Republic	-3.1	1.0	2.5	4.4	1.0	1.5	3.5	3.5	3.4	3.9
Slovenia	-2.1	-1.1	0.0	-1.2	-1.6	-1.7	-1.3	-1.0	-0.8	-0.6
Spain	6.8	8.9	6.7	6.8	7.0	8.1	8.9	9.5	9.6	9.8
Sweden	20.1	16.4	13.2	12.8	12.0	11.1	11.4	11.8	12.2	11.9
Switzerland	0.3	0.0	0.4	-2.7	-1.3	-1.1	-0.9	-0.9	-1.4	-1.2
Turkey ²	27.2	29.3	29.4	24.0	22.9	22.7	22.8	22.8	23.2	23.3
United Kingdom	7.7	6.1	7.6	3.0	-0.2	0.6	-1.8	-2.0	-3.1	-3.0
United States	2.6	-0.1	1.5	-2.3	-2.4	-1.0	-1.0	0.1	2.0	2.5
<i>Unweighted average</i>										
OECD-Average	4.9	3.9	3.9	3.1	2.2	2.6	3.4	3.9	4.5	4.7
OECD-EU 21	6.2	4.8	5.0	4.4	3.4	3.7	4.8	5.2	5.8	5.9

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

2. Wage figures are based on the old definition of average worker (ISIC D, rev3.) for years 2000 to 2009.

StatLink  <http://dx.doi.org/10.1787/888933197331>

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

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

	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014
Australia	23.4	17.1	14.9	14.9	14.2	14.6	15.2	16.5	16.9	17.5
Austria	35.2	37.0	37.7	38.2	36.0	36.4	37.3	37.9	38.6	38.8
Belgium	42.6	40.3	40.3	40.6	40.4	41.2	41.4	41.3	40.7	40.6
Canada	23.1	21.5	19.7	19.0	16.6	17.7	18.1	18.4	18.6	19.2
Chile	6.1	6.1	6.1	6.2	6.2	6.3	7.0	7.0	7.0	7.0
Czech Republic	22.0	26.0	21.3	20.8	20.9	21.1	26.8	26.1	26.1	26.8
Denmark	30.7	29.1	29.4	29.3	28.7	27.2	27.6	27.8	27.5	27.2
Estonia	32.8	27.3	29.5	26.8	29.8	31.0	31.8	32.4	32.4	32.9
Finland	40.3	37.9	38.2	38.4	37.2	37.1	37.2	37.3	38.0	38.9
France	41.3	42.4	42.5	42.5	42.7	42.9	43.0	43.1	41.1	40.5
Germany	35.3	35.8	35.5	35.1	33.5	32.6	33.8	34.0	33.6	33.8
Greece	40.7	43.7	42.4	41.8	41.6	40.4	44.2	43.9	44.5	43.4
Hungary	43.9	41.1	44.0	43.9	43.2	36.7	33.0	34.2	34.2	34.6
Iceland	13.1	19.8	19.1	18.4	15.0	19.2	21.3	19.6	21.3	20.4
Ireland	15.5	1.9	4.0	3.8	2.8	4.7	5.6	6.1	8.4	9.9
Israel ¹	25.5	21.1	21.9	20.0	18.3	17.5	17.1	16.6	17.0	18.1
Italy	39.3	36.6	35.7	36.6	36.9	37.8	38.5	38.8	38.5	39.0
Japan	21.0	23.6	23.8	24.0	23.6	22.1	23.1	25.7	26.0	26.3
Korea	15.7	16.8	17.5	17.8	17.1	17.8	18.0	18.5	18.9	19.0
Luxembourg	13.5	11.4	12.7	11.2	11.1	11.6	13.7	13.6	14.6	15.1
Mexico	12.4	15.0	15.9	15.1	15.3	15.5	18.7	19.0	19.2	19.5
Netherlands	29.9	29.1	29.6	30.3	29.7	30.8	31.1	32.4	31.0	31.9
New Zealand	13.6	0.5	0.8	0.7	-0.3	-0.9	-1.1	0.6	2.4	3.8
Norway	28.4	30.0	30.5	30.8	30.6	30.7	31.2	31.1	31.2	32.2
Poland	33.3	37.4	32.4	28.4	28.4	28.4	28.4	29.6	29.9	30.0
Portugal	30.2	28.3	27.7	26.3	25.4	26.3	27.3	27.9	30.2	29.8
Slovak Republic	30.8	23.0	23.9	25.3	22.8	22.9	24.9	25.8	27.6	27.9
Slovenia	25.0	24.2	24.5	23.1	22.1	22.9	23.2	23.2	23.2	23.4
Spain	32.3	33.6	32.9	32.0	32.4	34.0	34.3	34.7	34.8	34.9
Sweden	44.3	41.6	39.4	39.2	37.7	37.2	37.4	37.6	37.9	37.4
Switzerland	11.7	11.0	11.4	9.2	10.1	10.3	10.3	10.1	9.7	9.8
Turkey ²	40.4	42.7	42.7	38.7	36.0	35.9	35.9	36.0	36.2	36.8
United Kingdom	27.8	28.0	28.4	26.9	26.2	26.5	26.4	27.5	26.8	26.6
United States	20.6	17.8	18.5	17.0	17.2	18.2	18.3	18.6	20.4	20.6
<i>Unweighted average</i>										
OECD-Average	27.7	26.4	26.3	25.7	25.0	25.1	25.9	26.3	26.6	26.9
OECD-EU 21	32.7	31.2	31.0	30.5	30.0	30.0	30.8	31.2	31.4	31.6

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

2. Wage figures are based on the old definition of average worker (ISIC D, rev3.) for years 2000 to 2009.



StatLink  <http://dx.doi.org/10.1787/888933197345>

Table 6.5b. Income tax, married couple at 100% of average earnings
Tax burden as a % of gross wage earnings, one-earner married couple with two children

	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014
Australia	25.6	24.0	23.4	22.5	20.9	21.1	21.1	21.8	23.1	23.4
Austria	11.7	13.5	13.9	14.4	12.5	12.8	13.3	13.8	14.3	14.5
Belgium	18.9	16.5	16.7	17.3	17.0	17.7	17.8	17.7	17.2	17.0
Canada	15.0	11.6	9.5	9.8	8.2	8.5	8.7	8.8	8.8	8.7
Chile	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Czech Republic	4.0	-2.6	-1.7	-5.8	-5.1	-5.3	-4.2	-5.2	-5.2	-4.4
Denmark	25.6	25.0	25.2	24.9	24.3	23.7	31.9	32.1	31.8	31.6
Estonia	17.9	8.7	10.5	6.4	9.2	9.2	9.9	10.5	11.3	11.8
Finland	26.9	23.8	23.7	24.2	23.0	22.3	22.2	21.8	22.5	22.6
France	7.3	7.8	8.1	7.9	8.3	8.3	8.4	8.5	7.9	7.9
Germany	1.5	1.1	1.7	2.1	0.2	-0.6	0.1	0.6	0.6	0.9
Greece	8.2	11.9	10.2	9.5	9.2	7.7	12.0	11.4	12.8	12.7
Hungary	18.4	20.9	21.8	21.3	20.8	14.4	8.5	8.2	7.8	8.0
Iceland	16.1	20.1	19.1	19.3	15.8	17.0	18.5	19.1	19.9	19.2
Ireland	5.0	1.6	0.6	0.4	1.7	2.2	7.0	7.2	7.6	8.3
Israel ¹	18.0	12.6	13.3	11.2	9.7	9.0	9.1	8.7	8.6	8.8
Italy	15.6	12.4	12.1	12.8	13.2	13.9	14.7	15.0	14.6	15.2
Japan	2.9	3.8	4.3	4.3	4.1	3.9	4.9	6.2	6.1	6.2
Korea	1.5	1.9	2.3	2.2	1.4	1.9	1.7	2.1	2.3	2.3
Luxembourg	2.3	0.8	1.4	5.3	4.2	4.5	4.9	5.2	5.8	6.1
Mexico	0.7	3.5	4.6	3.8	4.1	4.2	7.9	8.2	8.4	8.7
Netherlands	4.8	12.8	14.2	15.1	16.3	15.9	16.2	16.9	15.4	15.7
New Zealand	19.4	20.4	21.1	20.5	18.4	17.0	15.9	16.4	16.9	17.2
Norway	18.1	18.8	19.3	19.3	19.0	19.0	19.1	18.9	18.9	19.5
Poland	4.8	4.7	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.4
Portugal	6.2	4.3	3.7	3.2	2.8	3.3	3.4	3.9	6.3	6.2
Slovak Republic	4.8	-4.8	-4.0	-2.8	-5.2	-5.1	-2.7	-2.7	-2.8	-2.5
Slovenia	4.8	2.2	2.4	2.6	2.5	2.9	3.0	2.8	2.7	2.8
Spain	5.2	7.0	6.3	5.2	5.8	7.9	8.3	8.9	9.0	9.1
Sweden	26.7	23.9	20.6	19.9	18.4	17.8	17.9	17.9	18.1	17.4
Switzerland	6.2	6.0	6.3	5.8	5.8	5.9	5.4	4.9	4.5	4.6
Turkey ²	14.7	15.4	15.4	11.2	10.5	10.3	10.4	10.4	10.7	10.7
United Kingdom	17.4	15.9	16.1	14.7	14.5	14.6	14.0	15.4	14.6	14.4
United States	6.8	3.7	4.5	4.1	1.6	2.7	4.8	5.0	4.9	5.2
<i>Unweighted average</i>										
OECD-Average	11.3	10.3	10.2	9.8	9.2	9.1	9.8	10.0	10.2	10.3
OECD-EU 21	11.3	9.9	9.7	9.5	9.2	9.0	9.8	10.0	10.1	10.3

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

2. Wage figures are based on the old definition of average worker (ISIC D, rev3.) for years 2000 to 2009.

StatLink  <http://dx.doi.org/10.1787/888933197356>

**Table 6.5c. Income tax plus employee contributions less cash benefits,
married couple at 100% of average earnings**

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

	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014
Australia	18.4	12.1	9.8	9.8	8.7	9.3	10.1	11.6	12.0	12.6
Austria	15.1	18.7	19.5	20.3	17.4	17.9	19.0	19.8	20.7	20.9
Belgium	23.7	22.1	22.1	22.6	22.4	23.6	23.7	23.6	23.0	22.9
Canada	14.2	12.3	10.4	9.7	7.0	8.2	8.5	8.7	8.8	9.4
Chile	6.1	6.1	6.1	6.2	6.2	6.3	7.0	7.0	7.0	7.0
Czech Republic	-5.3	0.0	-6.2	-6.9	-6.0	-5.7	1.9	1.0	1.0	1.9
Denmark	30.8	29.1	29.4	29.3	28.7	27.2	27.6	27.8	27.5	27.2
Estonia	10.6	3.1	6.0	2.5	6.1	7.3	8.3	9.1	9.4	10.1
Finland	24.8	23.1	23.3	23.6	22.7	23.0	23.1	23.0	23.8	24.5
France	16.1	17.1	17.3	17.4	17.6	17.7	17.8	18.0	17.5	17.8
Germany	22.0	22.6	22.6	22.5	20.6	19.6	20.8	21.0	20.8	21.1
Greece	24.1	27.9	26.2	25.5	25.2	23.7	28.2	27.9	29.3	28.7
Hungary	20.5	20.7	24.7	24.6	24.7	18.7	14.0	15.4	15.4	15.9
Iceland	8.9	15.2	14.8	14.0	9.7	12.2	14.5	13.3	15.3	14.4
Ireland	5.4	-8.7	-6.4	-6.6	-7.6	-5.5	-4.5	-4.0	-1.4	0.2
Israel ¹	21.8	16.9	18.1	16.2	14.5	13.6	13.2	12.6	12.9	13.9
Italy	18.6	16.2	15.1	16.3	16.7	17.8	18.8	19.1	18.7	19.4
Japan	12.9	13.6	13.9	14.0	13.8	11.3	12.2	15.0	15.1	15.4
Korea	8.2	9.1	9.6	9.8	9.0	9.7	9.8	10.3	10.5	10.7
Luxembourg	1.9	-0.6	0.9	1.3	0.8	1.5	3.1	3.0	4.1	4.6
Mexico	2.2	5.0	6.0	5.1	5.4	5.6	9.2	9.5	9.8	10.0
Netherlands	22.4	22.3	22.4	23.0	22.6	23.6	24.0	25.1	24.7	25.0
New Zealand	13.6	0.5	0.8	0.7	-0.3	-0.9	-1.1	0.6	2.4	3.8
Norway	19.3	20.7	21.6	21.9	21.7	21.8	22.2	22.1	22.2	23.4
Poland	22.1	26.9	21.0	17.8	17.8	17.8	17.8	17.8	18.1	18.2
Portugal	13.6	11.2	10.5	8.8	7.7	8.8	10.1	10.8	13.7	13.2
Slovak Republic	4.4	2.8	4.0	5.8	2.5	2.6	5.2	5.1	5.0	5.5
Slovenia	10.1	9.8	10.6	9.9	9.6	10.4	10.8	10.8	10.8	11.0
Spain	11.5	13.3	12.6	11.5	12.2	14.2	14.7	15.2	15.3	15.4
Sweden	26.0	22.8	19.8	19.4	18.1	17.4	17.7	17.9	18.3	17.8
Switzerland	5.9	5.6	6.0	3.7	4.7	4.9	4.7	4.5	4.1	4.2
Turkey ²	28.7	30.4	30.4	26.2	25.5	25.3	25.4	25.4	25.7	25.7
United Kingdom	20.6	20.3	20.6	19.0	18.4	18.7	18.3	19.7	19.0	18.7
United States	14.4	11.4	12.1	9.0	9.3	10.4	10.4	10.6	12.6	12.8
<i>Unweighted average</i>										
OECD-Average	15.1	14.1	14.0	13.4	12.7	12.9	13.7	14.1	14.5	14.8
OECD-EU 21	16.1	15.3	15.1	14.6	14.2	14.3	15.2	15.6	15.9	16.2

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

2. Wage figures are based on the old definition of average worker (ISIC D, rev.3.) for years 2000 to 2009.


StatLink  <http://dx.doi.org/10.1787/888933197367>

Table 6.6a. Income tax plus employee and employer contributions less cash benefits, married couple with two children at 100% and 33% of average earnings

Tax burden as a % of labour costs

	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014
Australia	24.6	20.5	19.6	19.1	18.0	18.0	17.9	18.6	19.9	21.0
Austria	36.3	37.8	38.3	38.7	36.4	36.7	37.4	37.8	38.3	38.4
Belgium	44.3	41.2	41.2	41.6	41.5	42.2	42.4	42.4	41.9	41.8
Canada	26.9	25.4	24.0	23.9	23.0	23.2	23.4	23.7	24.0	24.1
Chile	4.8	4.9	4.5	4.5	4.5	4.8	4.8	4.8	4.8	4.7
Czech Republic	31.0	33.5	29.4	30.5	30.2	30.3	33.2	32.6	32.6	32.9
Denmark	35.7	33.9	34.1	33.9	33.3	31.9	32.2	32.4	32.1	31.8
Estonia	35.6	31.1	32.5	30.4	33.1	34.1	34.5	35.0	34.8	35.2
Finland	39.3	36.4	36.4	36.4	35.2	35.0	35.0	34.9	35.5	36.5
France	40.5	40.0	40.0	39.4	40.4	40.6	40.7	41.0	39.4	37.6
Germany	41.2	41.0	40.6	40.3	39.0	37.7	38.6	38.7	38.3	38.6
Greece	39.1	41.4	40.4	40.0	39.8	38.9	42.4	42.2	42.1	40.9
Hungary	44.8	40.2	42.8	42.8	42.1	36.4	34.4	35.4	36.2	38.2
Iceland	20.2	26.0	25.1	24.6	22.5	26.2	27.7	26.9	28.0	27.4
Ireland	20.3	8.6	7.2	7.3	8.7	10.6	12.3	12.5	14.0	14.8
Israel ¹	21.7	17.9	18.3	16.8	15.5	14.9	13.5	13.0	13.2	13.7
Italy	41.1	39.1	37.8	38.6	38.9	39.6	40.2	40.5	40.3	39.7
Japan	22.4	24.8	25.0	25.2	24.9	24.0	25.1	27.2	27.5	27.8
Korea	15.3	16.6	17.3	17.6	17.1	17.8	18.0	18.6	18.8	18.9
Luxembourg	17.5	16.0	17.2	15.8	15.4	15.9	18.0	17.9	19.0	19.5
Mexico	9.5	12.7	13.7	13.1	13.5	13.8	16.3	16.6	17.0	17.3
Netherlands	34.3	29.6	29.6	30.2	29.2	29.5	29.5	29.9	28.8	28.9
New Zealand	18.5	9.5	9.7	9.2	8.0	7.4	7.0	8.6	10.0	11.1
Norway	30.8	31.3	31.4	31.6	31.5	31.6	32.0	31.8	31.7	31.4
Poland	34.6	37.8	32.5	29.0	28.9	29.3	29.7	31.1	31.3	31.4
Portugal	30.6	29.5	28.8	28.4	27.7	28.2	28.4	28.9	31.2	30.9
Slovak Republic	35.1	28.8	29.0	30.1	26.7	27.2	29.4	30.3	33.0	33.3
Slovenia	33.7	32.2	32.1	30.7	30.0	30.4	30.6	30.6	30.5	30.6
Spain	35.0	35.5	35.1	34.4	34.6	35.7	35.9	36.4	36.4	36.5
Sweden	44.7	41.6	39.1	38.8	37.3	36.8	36.9	37.1	37.4	36.9
Switzerland	14.6	13.7	14.1	12.4	13.1	13.3	13.3	13.1	12.8	12.9
Turkey ²	39.7	42.3	42.3	37.7	35.0	34.8	34.8	34.8	35.1	35.6
United Kingdom	25.5	26.0	26.4	25.2	24.4	24.7	24.8	24.4	23.2	22.9
United States	24.2	21.9	22.4	21.4	22.9	23.2	22.9	23.2	24.9	25.1
<i>Unweighted average</i>										
OECD-Average	29.8	28.5	28.2	27.6	27.1	27.2	27.7	28.0	28.3	28.5
OECD-EU 21	35.2	33.4	32.9	32.5	32.0	32.0	32.7	32.9	33.2	33.2

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

2. Wage figures are based on the old definition of average worker (ISIC D, rev.3.) for years 2000 to 2009.


StatLink  <http://dx.doi.org/10.1787/888933197379>

Table 6.6b. **Income tax, married couple with two children at 100% and 33% of average earnings**
Tax burden as a % of gross wage earnings

	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014
Australia	22.0	20.6	19.6	18.9	17.3	17.4	17.4	18.0	18.7	19.0
Austria	9.4	11.3	11.6	12.0	10.5	10.7	11.1	11.4	11.7	11.9
Belgium	24.0	21.9	22.1	22.6	22.3	22.9	22.8	22.6	22.1	22.0
Canada	16.3	13.5	11.9	12.1	11.0	11.1	11.2	11.2	11.2	11.0
Chile	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Czech Republic	5.2	2.7	3.6	2.5	2.8	2.5	3.2	2.3	2.3	2.7
Denmark	27.6	26.7	26.9	26.6	26.0	25.3	33.5	33.6	33.2	33.1
Estonia	19.9	12.2	13.4	10.0	12.0	12.0	12.5	13.0	13.6	14.0
Finland	23.4	20.1	19.8	20.2	19.1	18.4	18.2	17.4	18.1	18.3
France	8.9	7.2	7.3	6.3	7.7	7.8	7.9	8.3	8.3	6.7
Germany	8.6	7.5	7.9	8.2	6.7	5.4	5.9	6.3	6.3	6.6
Greece	6.2	8.9	7.7	7.1	6.9	5.8	9.8	9.2	9.6	9.6
Hungary	15.8	15.7	16.4	16.1	15.9	10.8	7.3	10.1	9.8	10.0
Iceland	19.9	23.9	22.9	23.0	20.7	21.7	22.8	23.2	23.9	23.3
Ireland	11.1	4.3	3.0	3.1	3.9	4.5	8.8	8.9	9.3	9.9
Israel ¹	13.5	9.4	10.0	8.4	7.3	6.8	5.8	5.4	5.0	4.9
Italy	14.2	11.8	11.1	12.0	12.4	13.2	13.9	14.2	14.0	13.1
Japan	4.4	4.5	5.1	5.0	4.9	4.7	5.6	6.7	6.6	6.7
Korea	1.1	1.8	2.0	2.0	1.5	1.9	1.7	2.2	2.2	2.2
Luxembourg	3.8	2.7	3.4	6.4	5.2	5.6	6.0	6.4	7.4	7.7
Mexico	-4.4	-0.9	0.2	-0.4	0.0	0.3	3.2	3.6	3.9	4.2
Netherlands	7.8	10.1	11.1	11.8	12.6	12.3	12.4	12.9	12.2	12.2
New Zealand	18.5	19.5	20.1	19.1	17.2	15.9	14.8	15.2	15.7	16.0
Norway	19.1	18.7	18.9	19.0	18.7	18.7	18.8	18.5	18.4	17.5
Poland	5.3	5.2	0.2	0.7	0.6	1.0	1.4	1.7	2.0	2.1
Portugal	5.7	4.6	3.8	3.4	2.9	3.3	3.3	3.9	6.5	6.3
Slovak Republic	4.6	1.1	1.1	2.0	-1.7	-1.0	1.6	1.7	2.9	3.2
Slovenia	6.8	4.3	4.3	3.6	3.6	3.8	3.8	3.7	3.7	3.7
Spain	8.7	9.4	9.1	8.2	8.7	10.2	10.4	11.0	11.1	11.1
Sweden	25.3	21.8	18.2	17.5	16.1	15.4	15.5	15.6	15.8	15.1
Switzerland	7.6	7.3	7.6	7.2	7.2	7.3	6.8	6.5	6.1	6.2
Turkey ²	14.0	14.9	14.9	10.0	9.3	9.1	9.1	9.1	9.4	9.4
United Kingdom	15.1	14.2	14.4	13.3	12.9	13.1	13.4	13.0	11.9	11.6
United States	10.5	8.1	8.6	8.5	7.0	7.5	9.0	9.1	9.1	9.3
<i>Unweighted average</i>										
OECD-Average	11.8	10.7	10.5	10.2	9.7	9.6	10.3	10.5	10.6	10.6
OECD-EU 21	12.3	10.7	10.3	10.2	9.9	9.7	10.6	10.8	11.0	11.0

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

2. Wage figures are based on the old definition of average worker (ISIC D, rev3.) for years 2000 to 2009.

StatLink  <http://dx.doi.org/10.1787/888933197383>

**Table 6.6c. Income tax plus employee contributions less cash benefits,
married couple with two children at 100% and 33% of average earnings**

Tax burden as a % of gross wage earnings

	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014
Australia	19.8	15.7	14.8	14.2	12.7	12.9	13.0	13.7	15.1	16.3
Austria	16.5	19.7	20.3	20.9	17.9	18.3	19.1	19.7	20.3	20.5
Belgium	29.3	26.5	26.5	26.8	26.6	27.5	27.5	27.4	26.8	26.7
Canada	18.6	16.8	15.3	15.3	14.2	14.4	14.6	14.8	14.9	15.0
Chile	4.8	4.9	4.5	4.5	4.5	4.8	4.8	4.8	4.8	4.7
Czech Republic	6.9	10.2	4.7	6.2	6.5	6.6	10.5	9.6	9.6	10.1
Denmark	35.8	33.9	34.1	33.9	33.3	31.9	32.2	32.4	32.1	31.8
Estonia	14.4	8.1	10.1	7.2	10.1	11.2	12.0	12.6	12.7	13.2
Finland	23.5	21.1	21.1	21.2	20.3	20.4	20.4	20.1	20.9	21.5
France	18.8	17.6	17.7	16.8	18.1	18.2	18.4	18.8	19.0	17.7
Germany	29.1	28.9	28.8	28.6	27.1	25.7	26.5	26.7	26.4	26.7
Greece	22.1	24.9	23.7	23.1	22.9	21.8	26.0	25.7	26.1	25.6
Hungary	20.5	19.1	22.8	22.8	23.0	18.3	15.8	20.2	20.2	20.5
Iceland	16.4	21.7	21.2	20.6	17.8	19.9	21.4	21.2	22.5	21.9
Ireland	11.4	-0.7	-2.2	-2.1	-0.6	1.5	3.4	3.6	5.2	6.1
Israel ¹	17.8	13.6	14.5	13.1	11.8	11.1	9.7	9.2	9.2	9.7
Italy	21.0	19.6	17.9	18.9	19.3	20.2	21.0	21.4	21.2	20.3
Japan	14.4	14.9	15.3	15.4	15.2	13.5	14.5	16.7	16.8	17.1
Korea	7.8	9.0	9.4	9.6	9.1	9.7	9.8	10.3	10.5	10.6
Luxembourg	6.3	4.6	5.9	6.3	5.6	6.3	7.9	7.7	9.0	9.6
Mexico	-3.0	0.5	1.5	0.9	1.3	1.6	4.5	4.9	5.3	5.6
Netherlands	26.6	23.2	22.9	23.3	22.5	22.6	22.7	22.7	22.4	21.9
New Zealand	18.5	9.5	9.7	9.2	8.0	7.4	7.0	8.6	10.0	11.1
Norway	21.9	22.1	22.6	22.8	22.7	22.8	23.0	22.8	22.8	22.5
Poland	23.6	27.4	21.2	18.5	18.4	18.8	19.3	19.5	19.8	19.9
Portugal	14.1	12.8	11.9	11.4	10.5	11.2	11.4	12.1	14.8	14.5
Slovak Republic	10.4	10.2	10.4	11.7	7.5	8.1	10.9	10.9	12.1	12.5
Slovenia	21.2	19.7	20.0	18.9	18.8	19.2	19.4	19.4	19.3	19.5
Spain	15.1	15.7	15.5	14.6	15.0	16.5	16.8	17.4	17.4	17.5
Sweden	26.5	22.7	19.3	18.9	17.6	16.9	17.1	17.3	17.7	17.1
Switzerland	9.0	8.5	8.9	7.1	7.8	8.0	7.9	7.7	7.3	7.5
Turkey ²	28.0	29.9	29.9	25.0	24.3	24.1	24.1	24.1	24.4	24.4
United Kingdom	18.8	18.9	19.2	17.9	17.2	17.5	17.7	17.3	16.2	15.8
United States	18.2	15.7	16.3	13.0	14.7	15.1	14.6	14.8	16.7	16.9
<i>Unweighted average</i>										
OECD-Average	17.8	16.7	16.3	15.8	15.3	15.4	16.0	16.4	16.7	16.8
OECD-EU 21	19.6	18.3	17.7	17.4	17.0	17.1	17.9	18.2	18.5	18.5

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

2. Wage figures are based on the old definition of average worker (ISIC D, rev3.) for years 2000 to 2009.

StatLink  <http://dx.doi.org/10.1787/888933197397>

Table 6.7a. Income tax plus employee and employer contributions less cash benefits, married couple at 100% and 67% of average earnings

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

	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014
Australia	26.7	23.9	23.5	23.0	22.4	23.8	24.3	24.9	25.2	25.6
Austria	39.0	40.6	41.2	41.6	39.7	40.1	40.7	41.2	41.7	41.9
Belgium	50.9	48.3	48.3	48.5	48.3	48.9	49.1	49.0	48.5	48.4
Canada	29.7	28.6	27.4	27.3	26.6	26.5	26.8	27.0	27.2	27.3
Chile	5.3	5.4	5.4	5.5	5.5	6.6	6.6	6.6	6.6	6.6
Czech Republic	36.3	37.8	34.1	34.5	34.2	34.3	35.5	35.1	35.1	35.5
Denmark	38.7	35.8	35.9	35.7	35.1	33.7	34.0	34.2	33.8	33.6
Estonia	37.4	33.4	34.4	32.6	34.7	35.8	36.2	36.6	36.3	36.7
Finland	41.3	38.3	38.4	38.5	37.2	37.0	37.0	37.1	37.8	38.7
France	43.3	44.7	44.9	45.1	45.1	45.3	45.4	45.5	44.1	43.7
Germany	45.4	45.0	44.6	44.2	43.0	41.5	42.3	42.4	42.0	42.2
Greece	39.4	42.0	41.1	40.6	40.5	39.3	43.0	42.8	42.6	41.4
Hungary	47.0	42.0	44.8	45.1	44.4	39.6	37.9	39.6	40.1	40.4
Iceland	25.4	29.7	28.8	28.2	26.9	30.4	31.6	30.9	31.8	31.3
Ireland	21.8	13.8	12.8	12.9	14.6	16.2	17.8	18.0	19.6	20.3
Israel ¹	21.6	16.8	17.2	16.0	14.8	14.4	14.1	13.8	14.1	14.7
Italy	44.2	41.9	41.2	41.7	41.9	42.5	43.0	43.2	43.1	42.4
Japan	22.9	25.7	26.0	26.2	25.9	25.4	26.4	28.2	28.5	28.8
Korea	15.5	16.7	17.4	17.8	17.3	17.9	18.2	18.6	18.9	19.2
Luxembourg	23.0	21.4	22.7	21.2	20.8	21.4	23.4	23.4	24.7	25.2
Mexico	10.4	13.2	14.0	13.4	13.9	14.2	16.5	16.8	17.1	17.5
Netherlands	38.1	32.8	32.9	33.6	31.7	31.9	31.8	32.2	30.6	31.0
New Zealand	19.0	15.9	16.1	15.7	14.7	13.9	13.2	14.7	15.9	16.3
Norway	33.0	33.1	33.3	33.5	33.3	33.4	33.7	33.7	33.7	33.5
Poland	37.7	38.5	34.1	30.6	30.4	30.7	31.0	32.3	32.5	32.6
Portugal	33.0	33.3	32.8	32.2	31.2	32.5	34.3	34.5	37.0	36.8
Slovak Republic	36.9	31.6	32.2	33.0	31.2	31.5	32.7	33.6	35.2	35.4
Slovenia	37.1	35.9	35.7	34.9	34.2	34.0	34.1	34.3	34.4	34.5
Spain	35.4	36.3	35.8	34.6	34.9	36.7	37.0	37.5	37.6	37.6
Sweden	46.0	43.3	41.0	40.5	39.1	38.6	38.7	38.8	39.1	38.7
Switzerland	17.7	16.8	17.2	15.7	16.2	16.4	16.4	16.3	16.0	16.1
Turkey ²	39.9	42.3	42.4	38.6	36.0	35.9	35.9	36.0	36.2	36.8
United Kingdom	28.4	29.4	29.9	28.6	28.0	28.4	28.1	27.7	26.8	26.5
United States	26.3	24.3	24.7	24.0	25.2	25.5	24.8	25.1	26.8	26.9
<i>Unweighted average</i>										
OECD-Average	32.2	31.1	30.9	30.4	30.0	30.1	30.6	30.9	31.2	31.3
OECD-EU 21	38.1	36.5	36.1	35.7	35.3	35.2	35.9	36.1	36.3	36.3

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

2. Wage figures are based on the old definition of average worker (ISIC D, rev3.) for years 2000 to 2009.



StatLink  <http://dx.doi.org/10.1787/888933197405>

Table 6.7b. Income tax, married couple at 100% and 67% of average earnings
Tax burden as a % of gross wage earnings, two-earner married couple with two children

	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014
Australia	23.8	22.5	21.7	20.4	18.8	19.1	19.7	20.5	20.8	21.1
Austria	10.8	13.0	13.4	13.9	12.0	12.3	12.8	13.2	13.6	13.9
Belgium	26.4	23.9	24.0	24.5	24.2	24.8	24.9	24.7	24.4	24.3
Canada	17.5	15.0	13.6	13.8	13.0	12.8	12.9	13.0	13.0	12.8
Chile	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Czech Republic	6.8	5.5	6.3	4.6	5.0	4.9	5.6	5.0	5.0	5.4
Denmark	30.4	28.4	28.5	28.3	27.7	26.8	35.0	35.1	34.7	34.5
Estonia	21.1	14.4	15.1	12.2	13.8	13.7	14.1	14.5	15.0	15.3
Finland	24.5	21.3	21.1	21.6	20.4	19.7	19.5	19.0	19.8	19.9
France	10.8	10.7	10.9	11.0	11.1	11.1	11.2	11.5	11.5	11.5
Germany	13.8	12.3	12.6	12.9	11.6	9.9	10.3	10.6	10.6	10.9
Greece	6.5	9.7	8.6	8.0	7.8	6.3	10.5	9.9	10.3	10.2
Hungary	18.0	16.1	17.1	17.2	17.2	13.0	10.0	11.3	11.1	11.2
Iceland	23.2	26.2	25.2	25.3	23.8	24.8	25.8	26.1	26.7	26.1
Ireland	13.3	7.5	6.5	6.5	7.9	8.4	12.2	12.3	12.6	13.2
Israel ¹	12.5	7.5	8.0	6.7	5.8	5.4	5.5	5.2	5.1	5.2
Italy	16.8	14.8	14.8	15.4	15.7	16.3	17.0	17.3	17.1	16.1
Japan	4.9	5.2	5.8	5.7	5.6	5.5	6.2	7.0	7.0	7.0
Korea	1.3	1.8	2.2	2.2	1.6	2.0	1.9	2.2	2.3	2.6
Luxembourg	8.2	6.9	7.7	10.0	8.8	9.3	9.8	10.3	11.5	11.9
Mexico	-2.0	1.0	1.8	1.2	1.9	2.1	4.7	5.1	5.4	5.9
Netherlands	7.9	9.6	10.6	11.2	11.9	11.7	11.8	12.2	11.3	11.4
New Zealand	19.0	19.8	20.3	19.5	17.9	16.5	15.3	15.7	16.0	16.3
Norway	20.6	19.9	20.2	20.3	20.0	20.0	20.1	19.9	19.9	19.2
Poland	6.1	6.0	2.0	2.6	2.3	2.6	2.9	3.2	3.4	3.4
Portugal	8.1	8.5	7.8	7.2	6.5	7.3	7.7	7.9	11.0	10.8
Slovak Republic	5.8	3.7	4.2	4.9	3.2	3.5	5.0	5.0	4.9	5.1
Slovenia	8.1	6.0	6.0	6.1	6.0	5.7	5.7	5.6	5.5	5.6
Spain	9.3	10.5	10.1	8.5	9.1	11.5	11.8	12.5	12.6	12.6
Sweden	25.9	22.9	19.5	18.7	17.4	16.7	16.8	16.8	17.0	16.3
Switzerland	9.8	9.6	9.9	9.4	9.4	9.5	9.1	8.8	8.5	8.5
Turkey ²	14.1	14.9	15.0	11.2	10.4	10.3	10.3	10.4	10.7	10.8
United Kingdom	16.5	16.1	16.6	15.4	15.1	15.4	14.7	14.4	13.6	13.3
United States	12.8	10.8	11.2	11.2	10.0	10.4	11.6	11.7	11.6	11.8
<i>Unweighted average</i>										
OECD-Average	13.3	12.4	12.3	12.0	11.6	11.4	12.1	12.3	12.5	12.5
OECD-EU 21	14.1	12.7	12.5	12.4	12.1	11.9	12.8	13.0	13.2	13.2

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

2. Wage figures are based on the old definition of average worker (ISIC D, rev3.) for years 2000 to 2009.

StatLink  <http://dx.doi.org/10.1787/888933197418>

**Table 6.7c. Income tax plus employee contributions less cash benefits,
married couple at 100% and 67% of average earnings**

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

	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014
Australia	22.0	19.4	18.9	18.3	17.4	19.0	19.7	20.5	20.8	21.1
Austria	20.1	23.3	24.0	24.7	22.2	22.6	23.4	24.0	24.7	25.0
Belgium	35.0	32.9	33.0	33.3	33.1	33.9	34.1	33.9	33.5	33.4
Canada	21.6	20.3	19.0	19.0	18.1	18.1	18.2	18.4	18.5	18.5
Chile	5.3	5.4	5.4	5.5	5.5	6.6	6.6	6.6	6.6	6.6
Czech Republic	14.0	16.0	11.0	11.6	11.8	12.0	13.6	13.1	13.1	13.6
Denmark	38.9	35.8	35.9	35.7	35.1	33.7	34.0	34.2	33.8	33.6
Estonia	16.8	11.3	12.6	10.1	12.6	13.7	14.3	14.8	14.7	15.1
Finland	26.0	23.5	23.6	23.7	22.7	22.9	22.9	22.8	23.6	24.3
France	21.4	21.7	22.0	22.1	22.2	22.2	22.4	22.7	22.8	23.1
Germany	34.3	33.7	33.5	33.3	31.9	30.1	30.9	31.1	30.8	31.1
Greece	22.4	25.7	24.6	24.0	23.8	22.3	26.7	26.4	26.8	26.2
Hungary	24.3	21.8	25.7	26.0	26.3	22.3	20.2	23.1	23.1	23.4
Iceland	21.9	25.6	25.0	24.3	22.4	24.4	25.7	25.6	26.5	26.1
Ireland	13.6	4.6	3.4	3.5	5.4	7.2	9.0	9.2	11.0	11.7
Israel ¹	17.7	12.4	13.3	12.2	11.1	10.5	10.3	9.9	10.0	10.6
Italy	25.2	23.3	22.3	22.9	23.3	24.0	24.7	25.0	24.8	23.9
Japan	14.9	15.9	16.4	16.5	16.3	15.1	16.0	17.8	17.9	18.2
Korea	8.0	9.0	9.5	9.8	9.3	9.8	9.9	10.4	10.6	10.9
Luxembourg	12.6	10.8	12.2	12.4	11.6	12.3	14.0	13.9	15.4	16.0
Mexico	-0.6	2.4	3.2	2.6	3.2	3.4	6.0	6.4	6.7	7.2
Netherlands	30.1	26.5	26.3	26.8	25.0	24.9	25.0	25.0	24.4	24.1
New Zealand	19.0	15.9	16.1	15.7	14.7	13.9	13.2	14.7	15.9	16.3
Norway	24.4	24.2	24.7	24.9	24.8	24.8	25.1	25.0	25.1	24.9
Poland	27.3	28.2	23.0	20.4	20.1	20.4	20.8	21.0	21.2	21.3
Portugal	17.0	17.5	16.8	16.2	14.9	16.5	18.7	18.9	22.0	21.8
Slovak Republic	12.9	13.7	14.4	15.4	13.2	13.6	15.1	15.1	15.0	15.2
Slovenia	25.1	23.7	23.8	23.7	23.6	23.4	23.5	23.7	23.8	23.9
Spain	15.6	16.9	16.4	14.9	15.5	17.8	18.2	18.9	18.9	19.0
Sweden	28.3	25.1	21.8	21.2	20.0	19.3	19.5	19.6	19.9	19.4
Switzerland	12.3	11.7	12.2	10.6	11.2	11.3	11.2	11.0	10.7	10.8
Turkey ²	28.1	29.9	30.0	26.2	25.4	25.3	25.3	25.4	25.7	25.8
United Kingdom	21.5	22.1	22.7	21.3	20.7	21.1	20.6	20.3	19.4	19.1
United States	20.5	18.4	18.9	16.3	17.7	18.0	17.2	17.4	19.3	19.4
<i>Unweighted average</i>										
OECD-Average	20.5	19.7	19.5	19.0	18.6	18.7	19.3	19.6	19.9	20.0
OECD-EU 21	23.0	21.8	21.4	21.1	20.7	20.8	21.5	21.7	22.0	22.1

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

2. Wage figures are based on the old definition of average worker (ISIC D, rev3.) for years 2000 to 2009.


StatLink  <http://dx.doi.org/10.1787/888933197420>

Table 6.8a. Income tax plus employee and employer contributions less cash benefits, married couple without children at 100% and 33% of average earnings

Tax burden as a % of labour costs

	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014
Australia	27.4	25.1	24.1	23.5	23.1	23.1	22.9	23.4	23.2	23.5
Austria	44.7	45.3	45.6	45.7	44.4	44.5	44.8	45.1	45.3	45.4
Belgium	51.2	47.8	47.8	48.3	48.1	48.5	48.7	48.7	48.2	48.1
Canada	30.0	28.7	28.0	28.1	27.3	27.2	27.5	27.7	27.9	28.4
Chile	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Czech Republic	41.3	40.9	41.3	41.4	39.9	40.0	40.4	40.3	40.3	40.4
Denmark	40.8	38.9	39.0	38.7	38.1	36.8	37.0	37.2	36.8	36.7
Estonia	39.8	37.2	37.6	37.0	38.0	38.8	39.0	39.2	38.8	38.9
Finland	44.7	41.0	40.7	40.5	39.2	38.9	38.9	38.8	39.4	40.2
France	45.3	44.4	44.4	46.0	46.1	46.1	46.2	46.4	44.9	44.4
Germany	47.5	47.4	46.9	46.4	45.9	44.8	45.5	45.4	45.0	45.1
Greece	38.9	41.1	40.9	40.5	40.2	39.4	42.7	42.5	40.7	39.5
Hungary	52.7	48.3	50.7	50.4	49.5	43.8	46.8	47.4	47.7	49.0
Iceland	23.7	28.2	27.0	27.6	26.0	28.6	29.6	29.4	29.9	29.3
Ireland	23.5	16.7	15.5	15.6	17.3	18.2	19.4	19.5	20.4	21.0
Israel ¹	24.8	20.3	20.6	19.0	17.7	17.4	17.3	17.0	17.0	17.2
Italy	44.0	42.7	42.7	43.2	43.4	43.9	44.4	44.6	44.8	44.1
Japan	24.0	28.0	28.4	28.6	28.3	29.4	30.0	30.4	30.7	31.0
Korea	15.8	17.4	18.6	19.0	18.6	19.2	19.6	20.0	20.3	20.3
Luxembourg	28.8	27.5	28.2	26.6	25.9	26.2	27.9	27.5	28.4	28.7
Mexico	9.5	12.7	13.7	13.1	13.5	13.8	16.3	16.6	17.0	17.3
Netherlands	38.0	34.1	34.2	34.7	33.9	34.2	34.1	34.7	33.5	33.6
New Zealand	18.5	19.5	20.1	19.1	16.9	15.9	14.8	15.2	15.7	16.0
Norway	36.0	35.1	35.1	35.1	34.9	34.8	35.1	34.8	34.7	34.3
Poland	37.0	37.8	37.1	33.6	33.1	33.3	33.4	34.7	34.7	34.8
Portugal	33.8	33.0	32.4	32.1	31.8	32.2	32.2	32.6	35.0	34.8
Slovak Republic	40.7	35.7	35.4	36.0	33.1	33.6	35.7	36.6	39.1	39.3
Slovenia	44.5	43.0	41.4	40.4	39.9	40.1	40.2	40.1	40.0	40.1
Spain	36.1	36.4	36.3	35.5	35.7	36.8	37.0	37.5	37.5	37.5
Sweden	49.1	46.2	43.5	43.0	41.5	41.0	41.0	41.1	41.3	40.7
Switzerland	20.8	20.1	20.4	19.6	19.7	19.8	20.2	19.9	19.9	20.0
Turkey ²	39.7	42.3	42.3	38.2	35.6	35.5	35.5	35.5	35.7	36.3
United Kingdom	29.1	30.6	30.8	29.6	29.1	29.3	28.4	27.8	26.7	26.3
United States	28.7	27.7	27.9	27.7	28.2	28.4	28.0	28.2	29.8	29.9
<i>Unweighted average</i>										
OECD-Average	34.0	33.2	33.1	32.7	32.1	32.1	32.6	32.7	32.9	32.9
OECD-EU 21	40.5	38.9	38.7	38.4	37.8	37.7	38.3	38.5	38.5	38.5

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

2. Wage figures are based on the old definition of average worker (ISIC D, rev3.) for years 2000 to 2009.


StatLink  <http://dx.doi.org/10.1787/888933197434>

Table 6.8b. **Income tax, married couple without children at 100% and 33% of average earnings**
Tax burden as a % of gross wage earnings

	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014
Australia	22.8	20.6	19.6	18.9	18.2	18.3	18.3	18.8	18.7	19.0
Austria	9.4	11.3	11.6	12.0	10.9	11.1	11.4	11.7	12.1	12.2
Belgium	25.9	23.9	24.0	24.4	24.2	24.7	24.6	24.5	24.0	23.9
Canada	16.3	13.5	12.9	13.1	12.1	12.1	12.3	12.3	12.3	12.6
Chile	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Czech Republic	8.3	7.7	8.3	8.4	8.5	8.6	9.1	8.9	8.9	9.1
Denmark	27.6	26.7	26.9	26.6	26.0	25.3	33.5	33.6	33.2	33.1
Estonia	19.9	15.7	16.2	15.4	14.9	14.8	15.1	15.5	15.9	16.2
Finland	23.4	20.1	19.8	20.2	19.1	18.4	18.2	17.4	18.1	18.3
France	11.9	9.8	10.0	12.1	12.2	12.2	12.3	12.5	12.6	12.6
Germany	16.2	14.9	15.1	15.3	14.7	13.7	13.9	14.0	14.0	14.1
Greece	5.9	8.6	8.4	7.8	7.5	6.3	10.1	9.6	7.9	7.7
Hungary	19.4	15.7	16.4	16.1	15.9	10.8	14.1	16.5	16.0	16.0
Iceland	19.9	23.9	22.9	23.0	20.7	21.7	22.8	23.2	23.9	23.3
Ireland	11.1	4.3	3.0	3.1	3.9	4.5	8.8	8.9	9.3	9.9
Israel ¹	13.5	9.4	10.0	8.4	7.3	6.8	6.8	6.6	6.4	6.6
Italy	15.7	15.1	14.8	15.5	15.8	16.4	17.1	17.3	17.6	16.6
Japan	6.1	6.3	7.1	7.1	6.9	6.7	6.6	6.7	6.6	6.7
Korea	1.7	2.6	3.6	3.4	3.1	3.4	3.4	3.7	3.8	3.8
Luxembourg	7.7	5.9	6.5	6.4	5.2	5.6	6.0	6.4	7.4	7.7
Mexico	-4.4	-0.9	0.2	-0.4	0.0	0.3	3.2	3.6	3.9	4.2
Netherlands	7.8	10.2	11.3	11.9	12.7	12.4	12.5	13.1	12.5	12.6
New Zealand	18.5	19.5	20.1	19.1	16.9	15.9	14.8	15.2	15.7	16.0
Norway	20.1	18.7	18.9	19.0	18.7	18.7	18.8	18.5	18.4	17.5
Poland	5.3	5.2	5.5	6.0	5.4	5.6	5.8	5.9	6.0	6.0
Portugal	7.1	6.1	5.4	5.0	4.6	5.0	5.1	5.5	8.6	8.3
Slovak Republic	6.2	5.5	5.1	5.9	2.2	2.9	5.5	5.5	6.7	6.9
Slovenia	11.9	10.5	8.9	8.2	8.2	8.4	8.5	8.4	8.3	8.3
Spain	10.1	10.6	10.7	9.7	10.1	11.6	11.8	12.4	12.5	12.5
Sweden	25.3	21.8	18.2	17.5	16.1	15.4	15.5	15.6	15.8	15.1
Switzerland	9.1	9.2	9.5	8.7	8.8	8.9	8.9	8.6	8.7	8.7
Turkey ²	14.0	14.9	14.9	10.7	10.0	9.8	9.8	9.9	10.1	10.1
United Kingdom	15.1	15.5	15.6	14.6	14.2	14.3	13.4	13.0	11.9	11.6
United States	15.5	14.4	14.6	14.4	13.0	13.2	14.6	14.6	14.5	14.6
<i>Unweighted average</i>										
OECD-Average	13.1	12.3	12.2	12.0	11.4	11.3	12.1	12.3	12.4	12.4
OECD-EU 21	13.9	12.6	12.5	12.5	12.0	11.8	13.0	13.2	13.3	13.3

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

2. Wage figures are based on the old definition of average worker (ISIC D, rev3.) for years 2000 to 2009.

StatLink  <http://dx.doi.org/10.1787/888933197444>

**Table 6.8c. Income tax plus employee contributions less cash benefits,
married couple without children at 100% and 33% of average earnings**

Tax burden as a % of gross wage earnings

	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014
Australia	22.8	20.6	19.6	18.9	18.2	18.3	18.3	18.8	18.7	19.0
Austria	27.5	29.4	29.7	30.0	28.2	28.4	28.8	29.1	29.4	29.6
Belgium	38.1	34.7	34.8	35.2	34.9	35.5	35.4	35.3	34.8	34.7
Canada	22.0	20.4	19.8	20.0	19.0	19.0	19.1	19.2	19.3	19.8
Chile	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Czech Republic	20.8	20.2	20.8	20.9	19.5	19.6	20.1	19.9	19.9	20.1
Denmark	40.9	38.9	39.0	38.7	38.1	36.8	37.0	37.2	36.8	36.7
Estonia	19.9	16.3	16.8	16.0	16.6	17.6	17.9	18.3	17.9	18.2
Finland	30.4	26.8	26.4	26.3	25.2	25.3	25.2	24.8	25.5	26.1
France	25.3	23.6	23.7	25.8	25.9	25.9	26.0	26.3	26.4	26.7
Germany	36.7	36.6	36.3	36.0	35.3	34.2	34.7	34.8	34.4	34.5
Greece	21.8	24.6	24.4	23.8	23.5	22.3	26.3	26.1	24.4	23.7
Hungary	31.9	30.1	33.4	33.1	32.9	27.8	31.6	35.0	34.5	34.5
Iceland	20.1	24.1	23.1	23.7	21.5	22.4	23.5	23.9	24.5	24.0
Ireland	15.0	8.2	6.9	7.0	8.8	9.9	11.2	11.3	12.3	12.9
Israel ¹	21.1	16.1	16.8	15.4	14.2	13.7	13.7	13.4	13.2	13.3
Italy	24.9	24.3	24.3	25.0	25.3	25.9	26.6	26.8	27.1	26.1
Japan	16.1	18.6	19.2	19.3	19.1	19.6	20.1	20.4	20.5	20.8
Korea	8.4	9.8	10.9	11.0	10.7	11.2	11.4	11.9	12.1	12.1
Luxembourg	19.2	17.6	18.4	18.4	17.3	17.7	19.1	18.6	19.6	19.9
Mexico	-3.0	0.5	1.5	0.9	1.3	1.6	4.5	4.9	5.3	5.6
Netherlands	30.8	28.1	27.9	28.3	27.7	27.7	27.7	28.0	27.6	27.0
New Zealand	18.5	19.5	20.1	19.1	16.9	15.9	14.8	15.2	15.7	16.0
Norway	27.9	26.5	26.7	26.8	26.5	26.5	26.6	26.3	26.2	25.7
Poland	26.4	27.4	26.5	23.8	23.2	23.4	23.6	23.7	23.8	23.8
Portugal	18.1	17.1	16.4	16.0	15.6	16.0	16.1	16.5	19.6	19.3
Slovak Republic	18.2	18.9	18.5	19.3	15.6	16.3	18.9	18.9	20.1	20.3
Slovenia	34.0	32.6	31.0	30.3	30.3	30.5	30.6	30.5	30.4	30.4
Spain	16.5	17.0	17.1	16.1	16.5	17.9	18.1	18.8	18.8	18.9
Sweden	32.3	28.8	25.2	24.5	23.1	22.4	22.5	22.6	22.8	22.1
Switzerland	15.6	15.3	15.6	14.8	14.9	15.0	15.2	14.9	14.9	15.0
Turkey ²	28.0	29.9	29.9	25.7	25.0	24.8	24.8	24.9	25.1	25.1
United Kingdom	22.7	23.8	24.0	22.9	22.3	22.6	21.6	21.1	19.9	19.5
United States	23.1	22.1	22.3	20.0	20.6	20.8	20.2	20.3	22.2	22.3
<i>Unweighted average</i>										
OECD-Average	22.9	22.2	22.2	21.8	21.2	21.2	21.7	21.9	22.1	22.1
OECD-EU 21	26.3	25.0	24.8	24.6	24.1	24.0	24.7	24.9	25.0	25.0

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

2. Wage figures are based on the old definition of average worker (ISIC D, rev3.) for years 2000 to 2009.

StatLink  <http://dx.doi.org/10.1787/888933197455>

Table 6.9. Annual average gross and net wage earnings, single individual no children, 2000-14

In US dollars using PPP

	2000		2006		2007		2008		2009		2010		2011		2012		2013		2014	
	Gross	Net	Gross	Net	Gross	Net	Gross	Net	Gross	Net	Gross	Net	Gross	Net	Gross	Net	Gross	Net	Gross	Net
Australia	31 541	23 152	39 184	29 789	40 008	30 662	40 783	31 587	44 037	34 324	44 345	34 464	46 261	35 957	48 283	37 234	50 936	39 171	53 170	40 732
Austria	33 043	22 811	41 055	27 327	41 765	27 634	43 705	28 730	44 815	30 122	45 756	30 624	47 511	31 571	48 545	32 070	49 698	32 611	50 373	32 944
Belgium	35 534	20 252	42 691	24 794	43 595	25 256	46 592	26 795	49 112	28 342	50 837	29 121	53 148	30 386	54 457	31 198	54 339	31 299	55 225	31 846
Canada	29 360	21 990	33 298	25 388	34 507	26 470	34 760	26 634	35 319	27 376	36 371	28 228	36 671	28 406	37 666	29 152	38 305	29 619	39 438	30 261
Chile	9 672	8 995	11 159	10 377	11 826	10 998	12 303	11 442	12 685	11 797	15 414	14 335	16 678	15 510	17 753	16 510	18 609	17 306	19 071	17 736
Czech Republic	11 328	8 780	16 650	12 919	17 980	13 864	19 117	14 598	20 281	15 761	20 591	15 967	22 039	16 949	22 524	17 369	22 579	17 412	23 058	17 723
Denmark	33 516	18 708	39 764	23 464	42 067	24 767	44 844	26 502	46 861	28 339	48 494	29 919	50 859	31 314	51 140	31 428	51 276	31 684	52 161	32 303
Estonia	8 640	6 744	14 340	11 654	16 110	13 099	18 302	15 032	18 099	14 739	18 537	14 926	19 780	15 881	20 413	16 348	21 309	17 156	22 537	18 106
Finland	26 511	17 529	35 330	24 523	37 806	26 308	40 727	28 362	42 570	30 110	43 248	30 523	44 335	31 312	45 123	31 867	45 364	31 721	46 165	32 012
France	28 459	20 161	34 769	25 133	36 300	26 223	38 062	27 487	39 648	28 608	40 488	29 213	42 041	30 298	42 457	30 501	43 097	30 885	44 136	31 470
Germany	35 594	20 217	46 775	26 889	48 280	27 926	50 514	29 374	50 177	29 501	52 401	31 858	55 218	33 269	56 389	33 963	56 312	34 109	57 628	34 841
Greece	23 159	18 057	34 059	25 178	33 249	24 673	34 001	25 471	35 297	26 539	34 422	26 421	33 408	24 400	32 346	23 739	32 217	23 972	32 467	24 381
Hungary	10 073	6 475	15 461	10 012	16 419	10 047	18 049	11 144	19 405	12 078	20 022	13 738	21 196	13 756	22 199	14 400	22 691	14 863	23 133	15 152
Iceland	32 182	23 996	42 904	30 973	44 881	32 839	46 397	33 754	40 611	29 955	39 865	28 863	41 766	29 913	44 770	31 938	48 276	34 242	50 001	35 760
Ireland	22 891	18 236	30 429	25 958	32 539	28 027	34 208	29 438	35 652	29 715	38 322	31 480	38 774	31 856	39 015	32 020	39 839	32 184	41 958	33 371
Israel ¹	27 740	20 499	27 884	22 228	30 403	23 952	30 832	24 889	30 283	24 921	30 614	25 407	31 790	26 371	32 430	27 035	32 115	26 856	32 865	27 442
Italy	26 386	18 722	30 304	21 592	31 588	22 368	34 030	23 981	35 184	24 726	36 197	25 254	37 556	26 005	38 554	26 621	39 432	27 160	40 426	27 648
Japan	32 181	26 721	39 942	32 177	41 467	33 111	42 654	34 021	41 802	33 423	42 757	33 936	44 869	35 433	46 769	36 787	46 456	36 457	46 884	36 691
Korea	26 577	24 198	39 492	35 299	42 017	36 948	42 837	37 635	41 722	36 844	43 934	38 534	43 081	37 703	45 117	39 241	45 757	39 686	46 664	40 421
Luxembourg	38 191	27 243	47 642	34 982	48 962	35 401	51 910	37 691	53 125	39 185	53 545	39 212	56 651	40 557	57 842	41 573	58 426	41 190	60 158	42 178
Mexico	7 790	7 621	10 187	9 681	10 499	9 870	10 885	10 325	11 401	10 783	11 386	10 747	11 862	10 769	11 966	10 825	12 247	11 046	12 373	11 131
Netherlands	35 758	23 737	47 025	31 746	48 986	33 079	51 222	34 401	52 785	36 002	53 228	36 377	55 749	38 075	57 101	38 719	58 429	40 171	59 280	40 678
New Zealand	24 246	19 550	27 518	21 894	28 494	22 489	29 866	23 740	31 743	26 006	32 141	26 680	33 242	27 967	34 633	28 957	36 252	30 130	37 226	30 806
Norway	32 703	22 664	45 795	32 472	47 965	33 795	50 687	35 684	50 942	36 027	52 328	37 015	54 648	38 586	56 652	40 109	56 969	40 338	59 355	42 243
Poland	12 532	9 047	15 882	11 322	17 522	12 653	18 158	13 611	18 707	14 145	20 043	15 135	21 193	15 976	21 926	16 512	22 865	17 204	23 403	17 602
Portugal	15 617	12 111	23 460	18 138	23 566	18 278	24 000	18 727	24 656	19 364	26 172	20 362	26 160	20 071	28 728	22 183	29 957	21 737	29 805	21 681
Slovak Republic	9 608	7 708	13 371	10 412	14 655	11 385	16 559	12 781	17 692	13 907	18 277	14 320	18 500	14 281	18 900	14 592	19 492	15 057	20 559	15 858
Slovenia	16 735	10 785	22 528	14 678	23 242	15 607	24 858	16 642	24 951	16 732	26 370	17 592	27 561	18 352	28 507	19 030	29 068	19 448	29 758	19 880
Spain	23 604	18 919	28 791	22 895	30 187	23 971	32 288	26 058	34 063	27 319	34 551	27 043	36 245	28 256	37 614	29 016	38 271	29 500	39 029	30 061
Sweden	28 868	19 132	35 758	24 714	37 910	27 448	40 175	29 361	40 638	30 317	40 934	30 795	42 505	31 944	43 969	33 020	45 215	33 863	46 379	35 071
Switzerland	39 400	32 379	48 700	40 227	52 052	42 837	53 651	44 461	55 295	45 753	56 360	46 562	60 246	49 705	63 976	52 945	65 062	53 818	66 506	54 944
Turkey ²	19 618	13 981	18 474	12 865	19 948	13 879	21 431	15 498	20 513	14 960	20 640	15 065	21 352	15 575	22 246	16 216	23 565	17 118	24 054	17 458
United Kingdom	39 187	29 073	50 163	36 676	51 471	37 568	51 290	38 168	50 909	38 061	49 619	37 020	48 713	36 501	50 175	37 764	50 220	38 185	50 865	38 806
United States	33 129	24 877	39 377	29 765	42 064	31 615	43 196	33 235	44 295	33 966	45 665	34 807	46 895	36 189	47 746	36 838	48 774	36 737	50 075	37 637
OECD Average	25 334	18 384	32 064	23 475	33 539	24 560	35 085	25 802	35 743	26 463	36 585	27 104	37 897	27 915	39 057	28 756	39 806	29 233	40 770	29 908

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

2. Wage figures are based on the old definition of average worker (ISIC D, rev.3.) for years 2000 to 2009.

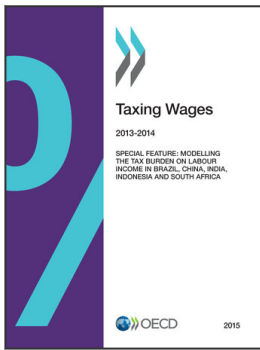
StatLink  <http://dx.doi.org/10.1787/888933197467>

Table 6.10. Annual average gross and net wage earnings, single individual no children, 2000-14 (national currency)

	2000		2006		2007		2008		2009		2010		2011		2012		2013		2014	
	Gross	Net	Gross	Net	Gross	Net	Gross	Net	Gross	Net	Gross	Net	Gross	Net	Gross	Net	Gross	Net	Gross	Net
Australia	41 322	30 332	55 042	41 844	57 120	43 777	60 321	46 720	63 546	49 529	66 724	51 856	69 903	54 334	73 494	56 676	77 530	59 623	79 689	61 048
Austria	29 732	20 526	35 143	23 391	36 228	23 970	37 258	24 492	37 832	25 428	38 504	25 770	39 693	26 376	40 708	26 893	41 940	27 521	42 573	27 843
Belgium	31 644	18 035	37 674	21 880	38 659	22 397	40 698	23 405	42 149	24 324	43 423	24 873	44 636	25 520	45 886	26 288	46 197	26 609	46 464	26 794
Canada	36 038	26 992	40 191	30 644	41 885	32 129	42 907	32 877	42 516	32 955	44 400	34 459	45 469	35 221	46 940	36 329	47 946	37 074	49 481	37 967
Chile	2 770 353	2 576 428	3 594 042	3 342 459	3 856 095	3 586 168	4 218 584	3 923 283	4 478 647	4 165 142	5 508 104	5 122 537	5 804 093	5 397 806	6 218 613	5 783 310	6 604 419	6 142 110	7 018 884	6 527 562
Czech Republic	160 922	124 729	233 580	181 234	250 710	193 316	272 651	208 198	281 887	219 060	287 320	222 803	295 273	227 083	302 500	233 263	302 403	233 196	312 084	239 866
Denmark	281 700	157 242	330 900	195 259	346 400	203 947	359 300	212 344	367 051	221 974	376 073	232 025	386 457	237 944	391 951	240 873	393 463	243 126	397 484	246 161
Estonia	3 931	3 068	7 456	6 059	8 939	7 268	10 045	8 250	9 492	7 729	9 712	7 820	10 368	8 324	11 004	8 813	11 732	9 446	12 436	9 991
Finland	26 362	17 431	33 543	23 283	35 559	24 744	37 372	26 026	38 444	27 191	39 395	27 804	40 243	28 422	41 413	29 247	42 257	29 548	42 910	29 755
France	26 712	18 923	31 369	22 675	32 413	23 415	33 580	24 250	34 132	24 628	34 693	25 032	35 497	25 582	36 232	26 029	36 808	26 377	37 427	26 687
Germany	34 400	19 539	39 149	22 505	40 100	23 195	41 000	23 842	40 600	23 871	41 736	25 374	43 300	26 088	44 300	26 682	44 700	27 075	45 952	27 782
Greece	15 693	12 236	23 800	17 594	23 893	17 730	23 835	17 856	24 619	18 510	24 156	18 541	23 391	17 084	22 240	16 322	20 766	15 451	20 168	15 145
Hungary	1 086 240	698 166	1 985 412	1 285 714	2 156 184	1 319 406	2 336 124	1 442 307	2 436 408	1 516 415	2 512 020	1 723 560	2 645 712	1 717 097	2 840 112	1 842 297	2 933 520	1 921 456	3 009 284	1 971 081
Iceland	2 712 000	2 022 102	4 596 000	3 317 884	5 076 000	3 714 076	5 448 000	3 963 490	5 076 000	3 744 125	5 256 000	3 805 407	5 628 000	4 030 857	6 120 000	4 365 845	6 672 000	4 732 414	6 856 100	4 903 399
Ireland	22 008	17 532	29 931	25 533	31 185	26 861	32 550	28 011	31 802	26 507	32 308	26 540	32 264	26 508	32 479	26 656	33 154	26 783	34 466	27 413
Israel ¹	95 664	70 691	105 652	84 223	112 986	89 013	119 233	96 250	120 028	98 777	121 581	100 905	125 405	104 026	128 550	107 163	128 664	107 597	130 605	109 056
Italy	21 550	15 291	25 241	17 985	25 805	18 273	26 845	18 918	27 419	19 270	28 243	19 705	28 872	19 991	29 440	20 328	30 039	20 691	30 463	20 834
Japan	4 987 116	4 140 942	4 979 155	4 011 225	4 988 400	3 983 177	4 983 948	3 975 163	4 828 001	3 860 274	4 773 076	3 788 423	4 821 385	3 807 417	4 893 341	3 848 998	4 835 595	3 794 828	4 881 994	3 820 669
Korea	19 849 729	18 073 190	30 495 639	27 257 957	32 361 506	28 457 420	33 658 172	29 570 496	34 410 564	30 387 885	36 929 183	32 390 144	38 616 740	32 220 027	38 811 570	33 756 834	39 360 890	34 138 619	39 781 075	34 458 883
Luxembourg	35 875	25 591	43 539	31 969	45 265	32 728	47 043	34 156	48 183	35 540	49 387	36 167	50 674	36 278	51 964	37 348	53 485	37 707	54 560	38 254
Mexico	47 469	46 441	73 208	69 572	77 145	72 518	81 306	77 124	84 727	80 135	87 324	82 428	91 014	82 627	94 875	85 832	98 491	88 835	101 904	91 671
Netherlands	31 901	21 176	40 800	27 543	42 000	28 362	43 146	28 977	44 412	30 292	45 215	30 901	46 287	31 612	47 408	32 146	48 421	33 290	48 856	33 525
New Zealand	34 923	28 159	40 843	32 495	43 022	33 955	44 521	35 389	46 653	38 221	48 007	39 850	49 395	41 557	51 278	42 875	53 234	44 244	54 733	45 293
Norway	298 385	206 788	397 765	282 046	420 917	296 570	443 613	312 312	456 214	322 642	471 669	333 640	491 011	346 696	504 381	357 098	524 330	371 260	542 386	386 014
Poland	23 061	16 649	29 271	20 867	32 292	23 320	33 711	25 270	34 878	26 372	36 482	27 548	38 731	29 198	40 205	30 278	41 652	31 339	42 360	31 859
Portugal	10 922	8 470	15 517	11 997	15 549	12 060	15 581	12 158	15 613	12 262	16 542	12 870	16 208	12 435	17 040	13 158	17 640	12 800	17 436	12 683
Slovak Republic	5 048	4 050	7 418	5 776	7 997	6 213	8 820	6 808	9 043	7 108	9 325	7 306	9 592	7 405	9 810	7 574	10 001	7 725	10 342	7 977
Slovenia	8 894	5 732	13 684	8 916	14 625	9 821	15 769	10 557	16 079	10 783	16 915	11 284	17 373	11 568	17 538	11 707	17 673	11 824	17 851	11 926
Spain	17 319	13 882	21 168	16 833	21 989	17 461	23 252	18 765	24 164	19 380	24 786	19 400	25 515	19 892	25 894	19 975	26 027	20 062	26 162	20 150
Sweden	263 581	174 686	324 618	224 362	336 818	243 870	352 470	257 589	362 291	270 277	368 208	277 001	376 309	282 810	387 960	291 356	398 220	298 247	407 974	308 501
Switzerland	72 910	59 918	80 727	66 682	83 325	68 573	83 088	68 856	83 974	69 483	85 068	70 280	86 305	71 205	89 364	73 955	89 743	74 233	90 522	74 784
Turkey ²	5 545	3 952	15 645	10 895	17 238	11 993	19 074	13 794	18 709	13 644	19 415	14 170	21 179	15 449	23 376	17 039	26 206	19 037	28 370	20 590
United Kingdom	24 910	18 481	31 419	22 971	33 216	24 244	33 382	24 841	33 391	24 964	34 297	25 589	34 083	25 538	34 877	26 250	35 081	26 674	35 633	27 185
United States	33 129	24 877	39 377	29 765	42 064	31 615	43 196	33 235	44 295	33 966	45 665	34 807	46 895	36 189	47 746	36 838	48 774	36 737	50 075	37 637

Note: The annual average gross wage earnings in euro area countries are expressed in euros for all years.

- Information on data for Israel: <http://oe.cd/israel-disclaimer>.
- Wage figures are based on the old definition of average worker (ISIC D, rev.3.) for years 2000 to 2009.



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