

## PART II

### Chapter 6

# Evolution of the tax burden (2000-17)

*The chapter presents the evolution of the tax burdens on labour income between 2000 and 2017. 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).*

The statistical data for Israel are supplied by and under the responsibility of the relevant Israeli authorities. The use of such data by the OECD is without prejudice to the status of the Golan Heights, East Jerusalem and Israeli settlements in the West Bank under the terms of international law.

## Historical trends

The evolution of the tax burden for the eight family types over the period 2000 to 2017 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 2017 for each of the selected family types.

The reductions over the period in the OECD average tax wedge ranged from 1.1 percentage point (for single persons on average wage [AW]) to 3.8 percentage points (for single parents at 67% of the AW).

The decrease in the OECD average income tax burden ranged from 0.4 percentage points (for single persons on AW) to 1.9 percentage points (for single parents at 67% of the AW).

The OECD net personal average tax burden has also declined for all family types in the period considered. The reduction ranged from 0.5 percentage points (for single persons on AW) to 3.2 percentage points (for single parents at 67% of the AW).

## Tax wedge

Focusing on the overall (average) tax wedge (a.-tables), there are fourteen OECD member countries with a reduction of more than 5 percentage points between 2000 and 2017 for at least one family type – Belgium, Canada, Denmark, Finland, France, Hungary, Ireland, Israel, the Netherlands, New Zealand, Poland, Sweden, Turkey and the United Kingdom.

The largest decline is observed in Poland where the single parent benefited from a reduction in the tax wedge of 50.4 percentage points. A decrease of 23.3 percentage points was also observed for the one-earner married couple on AW with two children. In the Netherlands the single parent at 67% of the AW experienced a reduction of 19.5 percentage points in the tax wedge.

A reduction of more than 7 percentage points in the tax wedge for at least one family-type was observed in nine other countries – Canada, Denmark, France, Hungary, Ireland, Israel, New Zealand, Sweden and Turkey. In Canada, the tax wedge decreased by 14.9 percentage points for the single parent at 67% of the AW and by 11.6 percentage points for the one-earner married couple on the AW with two children. In Denmark, the largest decrease was for the single person earning 167% of the AW (7.9 percentage points). In France, the single parent experienced the largest decrease in the tax wedge (9.9 percentage points) among the other family types. In Hungary, there were reductions of more than 7 percentage points

for six out of the eight family types. The largest decreases were for the one-earner married couple, with two children, earning the AW (13.1 percentage points) and the single person earning 167% of the AW (13.0 percentage points). In Ireland, the tax wedge decreased by 16.4 percentage points for the single parent on 67% of the AW. In Israel, the tax wedge decreased by more than 7 percentage points for the single person, without children, earning 67% of the AW (8.1 percentage points) and earning the AW (7.5 percentage points). In New Zealand, the single parent earning 67% of the AW benefited the most from the reduction in the tax wedge (10.5 percentage points). It also decreased by 7.1 percentage points for the one-earner married couple earning the AW with two children. In Sweden, the tax wedge decreased by more than 7 percentage points for three out of the eight family types: by 7.9 percentage points for the two-earner married couple with total earnings at 133% of the AW without children, by 7.7 percentage points for the single person, without children, earning 67% of the AW and by 7.2 percentage points for the single person on the AW.

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

### Average income tax rate

Between 2000 and 2017, 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, Ireland, Israel, New Zealand, Slovenia, Sweden, Switzerland, Turkey and the United Kingdom. Among those countries, the most significant reductions affecting most of the family types are noted in Hungary where there were significant decreases of 15.3 percentage points for the single person earning 167% of the AW, 13.4 percentage points for the one-earner married couple earning the AW with children, and 10.3 percentage points for the single parent earning 67% of the AW with two children. In Sweden, seven out of the eight family types had decreases of around 9-10 percentage points except the single taxpayer earning 167% of the AW for whom the decrease was 4.7 percentage points. In Estonia, the average income tax burden has decreased by more than 6 percentage points for all families with children, with the single parent at 67% of the AW receiving an income tax reduction of 8.3 percentage points. In Finland, it also decreased by more than 6 percentage points for all families with children, with the largest decrease being for the single parent on 67% of the AW (8.1 percentage points). In Israel, the average income tax rate decreased by 6 to around 9 percentage points in all family types except for the single parent at 67% of the AW who had a reduction of 3.8 percentage points. Other decreases of more than 5 percentage points were observed in Turkey (by 5.6 percentage points for the single parent earning 67% of the AW), and in the United Kingdom where there was a reduction of 9.4 percentage points for the single parent at 67% of the AW. Reductions of less than 5 percentage points in average income tax rates are observed for all family types in Belgium, Canada, Ireland, New Zealand, Slovenia and Switzerland.

There are fifteen other OECD member countries with reductions in the personal income tax in at least one family type: Australia, Austria, the Czech Republic, France, Germany, Iceland, Italy, Latvia, Luxembourg, Norway, Poland, Portugal, the Slovak Republic, Spain and the United States. In the Czech Republic the reductions in average income tax rates exceeded 10 percentage points for two family types (11.0 percentage points for the

single parent on 67% of the AW and 10.2 percentage points for the one-earner married couple on AW with two children).

At the other extreme, the personal income tax burden has increased across all family types in six OECD member countries: Denmark, Greece, Japan, Korea, Mexico and the Netherlands. In Mexico the increases were in the range of 6 to 10 percentage points over the eight family types. In the Netherlands, there were increases of 12.0 percentage points for the one-earner married couple with two children and 7.7 percentage points for the single person on AW.

In contrast, in Chile the average income tax rates stayed constant for all the family types between 2000 and 2017.

### 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 2017 for all family types in eight OECD countries: Belgium, Canada, Denmark, Israel, New Zealand, Poland, Sweden and Switzerland. Of these, the most significant reductions were observed in Poland, where the net personal average tax rate fell by 58.4 percentage points for the single parent earning 67% of the AW and by 26.9 percentage points for the one-earner married couple on AW with two children. In Sweden, seven out of the eight family types had reductions exceeding 7 percentage points. In Sweden, the net personal average tax rate decreased the most for the two-earner married couple, without children, with total earnings at 133% of the AW (9.6 percentage points). Reductions ranging between 5 and 8 percentage points were observed in Israel for all but one family type, the exception being single parents earning 67% of the average wage where the reduction was only 1.2 percentage points. In Canada, the net personal average tax rate significantly decreased for the family types with children, notably by 16.6 percentage points for the single parents and 13.0 percentage points for the one-earner married couple, with two children, earning the AW. In Denmark, the tax burden also declined for all family types, with significant decreases for half of them by percentage points ranging from 5.2 (for the two-earner married couple with total earnings at 167% of the AW and with two children) to 8.1 (for the single person earning 167% of the AW).

The net personal average tax rate also decreased strongly for single parents at 67% of the AW in France (11.8 percentage points), Ireland (20.4 percentage points), the Netherlands (18.2 percentage points) and New Zealand (10.5 percentage points). There are seven other OECD member countries with reductions in the net personal average tax rate of more than 5 percentage points in at least one family type: Belgium, Estonia, Finland, Hungary, Portugal, Spain and the United Kingdom. In Belgium, the net personal average tax rate decreased by more than 5 percentage points for two-earner couples with total earnings at 133% of the AW with and without children (respectively 5.5 and 6.3 percentage points). In Estonia, married couples with children had significant declines (5.7 percentage points for the one-earner couple on AW, 5.5 percentage points for the two-earner couple with total earnings at 133% of the AW and 5.3 percentage points for the two-earner couple with total earnings at 167% of the AW). In Finland, the net personal average tax rate decreased by 5.2 percentage points for the two-earner married couple with total earnings at 133% of the AW without children and by 5.1 percentage points for the childless single person earning 67% of the AW. A significant decrease was observed in Hungary for the single person earning 167% of the AW (9.3 percentage points) and the one-earner married couple on AW with two

children (6.0 percentage points). There were decreases of more than 5 percentage points in Portugal (5.6 percentage points), Spain (5.2 percentage points) and the United Kingdom (7.3 percentage points) for the single parents earning 67% of the AW.

Between 2000 and 2017, an increase of more than 5 percentage points in the net personal average tax rate for one or more family types was only observed in ten countries. In seven of these countries, Austria, the Czech Republic, Iceland, Latvia, Mexico, Norway and the Slovak Republic, single parents earning 67% of the average wage saw increases of between 5 and 15 percentage points. There were also increases of similar size for other family types. For example, in Mexico increases were between 8 and 10 percentage points for each of the family types except the single person earning 167% of the AW (5.7 percentage points). In Iceland, the net personal average tax rate increased by 8.1 percentage points for the two-earner married couple at 133% of the AW with children and by 9.7 percentage points for the one-earner married couple on AW with children. For the latter, it also increased significantly in the Czech Republic (6.0 percentage points).

## Progressivity

The discussion of the 2017 results in Part I of this publication gave some 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 AW with that faced by their counterparts earning 167% of the AW. Hence Table 6.1b is compared with Table 6.3b. For all OECD countries (except Hungary) and for all years between 2000 and 2017 the higher paid worker always pays a higher percentage of income in personal income tax than the lower paid worker. In Hungary, the exceptions are that the levels are the same for both workers from 2013 onwards. In Mexico, from 2000 to 2010, personal income tax was negative for the single persons earning 67% of the AW due to non-wastable tax credits.

On average, the progressivity of the personal income taxes has not changed in OECD countries. On average (excluding Mexico), the single worker earning 67% of the AW paid 53% of the tax burden of the worker earning 167% of the AW in 2000 and in 2017.

Comparing the situation in each OECD country, personal income taxes have become more progressive in seventeen countries. The most significant changes were in New Zealand where the burdens on lower paid worker fell from 77% to 58%, in Sweden where it fell from about 68% to 48% and in Turkey where it decreased from 73% to 55%.

Personal income taxes have become slightly less progressive (using this measure) in sixteen OECD countries: Australia, Austria, Denmark, Estonia, Greece, Hungary, Iceland, Korea, Latvia, Mexico, the Netherlands, Poland, Portugal, the Slovak Republic, Spain and the United States. The most significant change occurred in Hungary where the ratio rose from about 58% of the higher paid worker in 2000 to 100% from 2013 onwards. The tax burden ratio remained at the same level in Chile and Japan in 2000 and 2017.

## 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 earning the AW with two children, and the childless single worker 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 tax savings for the married couple compared with the single worker represented 10.9% of gross income in 2000 and 11.6% in 2017.

The savings for the one-earner married couple have increased in eighteen countries and declined in sixteen others. There were four countries where the tax savings have increased by more than 5 percentage points: in Poland increasing by 24.2 percentage points from 5.7% to 29.9% of gross income, in Canada increasing by 10.7 percentage points from 10.9% to 21.6% of gross income, in Portugal increasing by 6.8 percentage points from 8.8% to 15.6% of gross income and in New Zealand increasing by 5.9 percentage points from 5.8% to 11.7% of gross income. There were corresponding reductions of more than 5 percentage points in Iceland where the tax savings decreased by 6.4 percentage points from 16.5% to 10.1% of gross income, in Norway where the decrease was of 6.3 percentage points from 11.4% to 5.1% of gross income and in the Netherlands with a reduction in the tax savings by 5.4 percentage points from 11.2% to 5.8% of gross income.

### 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 2017 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 2017 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	2007	2010	2011	2012	2013	2014	2015	2016	2017
Australia	25.9	23.7	21.0	20.7	21.7	21.9	22.4	23.1	23.4	23.7
Austria	43.2	44.2	43.5	43.9	44.2	44.6	44.8	45.1	43.0	43.1
Belgium	51.4	49.7	50.4	50.6	50.5	50.0	49.9	49.4	47.5	47.2
Canada	27.7	26.6	25.8	26.0	26.2	26.3	26.5	26.5	26.5	26.0
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	40.6	39.0	39.7	39.4	39.4	39.7	40.0	40.3	40.8
Denmark	38.2	36.3	34.2	34.5	34.6	34.3	34.1	34.3	34.2	34.1
Estonia	39.8	37.6	38.7	39.0	39.2	38.8	38.9	38.0	37.9	37.9
Finland	42.7	38.6	36.8	36.8	36.8	37.6	38.0	37.9	38.3	36.9
France	43.9	46.5	46.8	47.0	46.9	45.5	45.0	43.3	42.9	42.8
Germany	47.6	47.0	44.9	45.6	45.5	45.1	45.1	45.3	45.4	45.5
Greece	35.9	36.5	35.8	39.5	39.5	37.2	36.3	35.0	36.4	36.8
Hungary	51.4	46.1	43.8	45.2	47.9	49.0	49.0	49.0	48.2	46.2
Iceland	23.8	27.1	28.4	29.4	29.3	29.7	29.7	30.2	30.4	30.1
Ireland	18.2	15.0	16.8	20.0	20.8	21.8	22.0	21.5	21.1	21.0
Israel <sup>1</sup>	23.2	16.9	14.1	13.9	13.8	13.6	14.2	14.8	15.3	15.1
Italy	43.6	42.9	44.0	44.5	44.7	44.9	41.9	40.8	40.8	40.7
Japan	28.7	27.8	28.9	29.5	29.9	30.2	30.6	30.9	31.0	31.1
Korea	15.0	16.8	17.4	17.8	18.0	18.4	18.5	18.7	19.2	19.3
Latvia	41.7	40.9	43.2	43.2	43.3	42.8	42.1	41.7	41.8	41.9
Luxembourg	29.8	28.5	27.7	29.5	29.2	30.1	30.5	31.2	31.3	29.0
Mexico	7.6	11.1	12.9	13.2	13.6	14.4	14.7	15.0	15.3	16.2
Netherlands	42.3	33.4	33.6	33.5	33.3	32.7	31.8	32.0	30.4	30.5
New Zealand	18.6	19.0	14.3	13.0	13.1	13.3	13.4	13.5	13.6	13.7
Norway	35.1	34.2	34.1	34.3	34.2	34.1	33.8	33.7	33.2	32.9
Poland	37.0	37.1	33.3	33.4	34.7	34.8	34.9	35.0	34.9	35.0
Portugal	33.2	32.5	32.2	32.3	32.6	35.2	34.9	36.3	36.5	36.6
Slovak Republic	40.6	35.5	34.7	36.1	36.9	38.5	38.6	38.8	39.0	39.2
Slovenia	42.6	40.9	38.6	38.7	38.6	38.5	38.6	38.6	38.7	40.0
Spain	34.9	35.7	36.5	36.8	37.2	37.2	37.3	35.8	35.8	35.8
Sweden	48.6	43.3	40.7	40.7	40.8	40.9	40.5	40.6	40.8	40.9
Switzerland	20.2	19.6	19.3	19.5	19.4	19.4	19.2	19.1	19.1	19.0
Turkey <sup>2</sup>	39.1	41.1	34.4	34.5	34.6	34.9	35.8	35.9	32.9	33.2
United Kingdom	29.1	30.8	29.4	28.5	27.9	26.8	26.2	26.0	26.1	26.1
United States	29.0	29.0	28.3	27.8	27.8	29.4	29.5	29.2	29.2	29.2
<i>Unweighted average</i>										
<b>OECD-Average</b>	<b>33.7</b>	<b>32.6</b>	<b>31.7</b>	<b>32.2</b>	<b>32.4</b>	<b>32.5</b>	<b>32.4</b>	<b>32.4</b>	<b>32.2</b>	<b>32.1</b>
<b>OECD-EU 22</b>	<b>39.9</b>	<b>38.2</b>	<b>37.5</b>	<b>38.1</b>	<b>38.4</b>	<b>38.4</b>	<b>38.2</b>	<b>38.0</b>	<b>37.8</b>	<b>37.6</b>

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 2006.


StatLink  <http://dx.doi.org/10.1787/888933698317>

**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	2007	2010	2011	2012	2013	2014	2015	2016	2017
Australia	21.1	19.2	16.0	16.0	17.1	17.3	17.7	18.5	18.8	19.1
Austria	7.6	9.9	9.0	9.5	9.9	10.4	10.7	11.1	8.5	8.9
Belgium	22.8	21.8	22.5	22.6	22.5	22.1	22.0	21.5	19.5	19.3
Canada	15.0	12.2	11.5	11.6	11.6	11.6	11.8	11.8	11.7	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	7.3	7.2	8.2	7.8	7.8	8.2	8.5	8.9	9.7
Denmark	28.9	27.7	34.0	34.2	34.3	33.8	33.6	33.8	33.7	33.7
Estonia	19.9	16.2	14.8	15.2	15.5	16.0	16.2	15.5	15.3	15.3
Finland	20.9	17.3	15.7	15.5	14.9	15.9	15.8	15.8	15.0	13.5
France	12.5	12.1	12.2	12.4	12.6	12.6	12.6	11.6	10.9	11.0
Germany	16.3	15.2	13.8	13.9	14.2	14.1	14.2	14.2	14.2	14.2
Greece	2.1	2.7	1.8	6.1	5.7	3.5	3.8	3.5	4.8	4.9
Hungary	17.6	10.1	10.8	12.1	16.0	16.0	16.0	16.0	15.0	15.0
Iceland	20.0	22.9	21.5	22.6	23.1	23.7	23.8	24.5	24.8	24.8
Ireland	11.2	3.2	5.1	8.6	9.4	9.4	9.6	9.1	8.6	8.5
Israel <sup>1</sup>	12.1	7.2	4.4	4.4	4.4	4.2	4.7	5.0	5.4	5.1
Italy	15.2	15.1	16.6	17.2	17.5	17.7	13.8	12.4	12.4	12.5
Japan	5.1	6.4	6.1	6.1	6.1	6.1	6.1	6.2	6.2	6.2
Korea	0.8	1.6	1.4	1.4	1.5	1.8	1.7	2.0	2.4	2.6
Latvia	17.0	17.6	20.5	18.5	18.6	18.0	17.9	17.4	17.5	17.7
Luxembourg	10.3	8.4	7.3	7.8	8.2	9.3	9.7	10.0	10.2	8.2
Mexico	-5.7	-2.2	-0.4	0.0	0.4	1.4	1.8	2.1	2.4	3.5
Netherlands	5.3	4.8	5.3	5.3	5.2	5.6	5.2	7.2	6.3	6.7
New Zealand	18.6	19.0	14.3	13.0	13.1	13.3	13.4	13.5	13.6	13.7
Norway	19.0	18.0	17.8	17.9	17.8	17.8	17.0	16.9	16.3	16.0
Poland	5.3	5.5	5.6	5.8	5.9	6.0	6.2	6.3	6.4	6.4
Portugal	6.4	5.5	5.1	5.2	5.6	8.8	8.4	10.2	10.5	10.6
Slovak Republic	6.0	5.2	4.2	5.9	5.9	5.9	6.1	6.3	6.6	7.0
Slovenia	10.2	7.9	6.6	6.7	6.6	6.5	6.6	6.6	6.7	8.3
Spain	8.6	10.0	11.2	11.5	12.0	12.1	12.2	10.3	10.3	10.2
Sweden	24.7	17.9	15.0	15.1	15.2	15.3	14.8	15.0	15.3	15.3
Switzerland	8.4	8.7	8.3	8.2	8.1	8.2	7.9	7.8	7.8	7.8
Turkey <sup>2</sup>	13.2	13.4	8.6	8.7	8.8	9.2	9.5	9.7	9.3	9.4
United Kingdom	15.1	15.6	14.4	13.5	13.1	12.0	11.5	11.2	11.2	11.0
United States	15.0	14.7	13.8	15.2	15.3	15.1	15.2	15.2	15.3	15.4
<i>Unweighted average</i>										
<b>OECD-Average</b>	<b>12.4</b>	<b>11.4</b>	<b>10.9</b>	<b>11.3</b>	<b>11.5</b>	<b>11.7</b>	<b>11.6</b>	<b>11.6</b>	<b>11.5</b>	<b>11.5</b>
<b>OECD-EU 22</b>	<b>13.3</b>	<b>11.7</b>	<b>11.8</b>	<b>12.3</b>	<b>12.6</b>	<b>12.7</b>	<b>12.5</b>	<b>12.4</b>	<b>12.2</b>	<b>12.2</b>

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 2006.

StatLink  <http://dx.doi.org/10.1787/888933698336>




**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	2007	2010	2011	2012	2013	2014	2015	2016	2017
Australia	21.1	19.2	16.0	16.0	17.1	17.3	17.7	18.5	18.8	19.1
Austria	25.6	28.0	27.0	27.6	28.0	28.5	28.8	29.2	26.5	26.8
Belgium	35.8	35.5	36.4	36.5	36.4	36.0	35.9	35.4	33.4	33.2
Canada	19.5	18.1	17.3	17.4	17.5	17.6	17.8	17.7	17.7	17.5
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	19.8	18.2	19.2	18.8	18.8	19.2	19.5	19.9	20.7
Denmark	37.9	35.7	33.5	33.7	33.8	33.3	33.1	33.4	33.4	33.3
Estonia	19.9	16.8	17.6	18.0	18.3	18.0	18.2	17.1	16.9	16.9
Finland	27.8	23.9	22.7	22.6	22.4	23.4	23.7	24.0	23.6	22.8
France	25.9	25.8	25.9	26.1	26.3	26.4	26.7	25.8	25.2	25.4
Germany	36.8	36.4	34.3	34.8	34.9	34.6	34.6	34.7	34.8	34.9
Greece	18.0	18.7	17.8	22.3	22.2	20.0	19.8	19.0	20.6	20.9
Hungary	30.1	27.1	27.8	29.6	34.5	34.5	34.5	34.5	33.5	33.5
Iceland	20.2	23.2	22.2	23.3	23.8	24.3	24.4	25.0	25.3	25.3
Ireland	11.2	5.9	7.9	11.4	12.3	13.4	13.6	13.1	12.6	12.5
Israel <sup>1</sup>	19.4	13.1	10.4	10.3	10.2	10.0	10.5	11.0	11.3	11.2
Italy	24.4	24.6	26.1	26.7	27.0	27.2	23.3	21.9	21.9	22.0
Japan	18.4	18.4	19.1	19.5	19.8	20.0	20.2	20.4	20.5	20.6
Korea	7.5	8.9	9.2	9.5	9.7	10.0	10.1	10.3	10.8	11.0
Latvia	26.0	26.6	29.5	29.5	29.6	29.0	28.4	27.9	28.0	28.2
Luxembourg	21.8	20.4	19.4	20.8	20.4	21.5	22.0	22.7	22.9	20.4
Mexico	-4.4	-1.0	0.8	1.3	1.7	2.6	3.0	3.3	3.7	4.7
Netherlands	32.9	27.1	27.1	27.1	26.6	26.1	24.5	24.7	22.5	22.6
New Zealand	18.6	19.0	14.3	13.0	13.1	13.3	13.4	13.5	13.6	13.7
Norway	26.8	25.8	25.6	25.7	25.6	25.6	25.2	25.1	24.5	24.2
Poland	26.5	26.5	23.4	23.6	23.7	23.8	24.0	24.1	24.2	24.3
Portugal	17.4	16.5	16.1	16.2	16.6	19.8	19.4	21.2	21.5	21.6
Slovak Republic	18.0	18.6	17.6	19.3	19.3	19.3	19.5	19.7	20.0	20.4
Slovenia	32.3	30.0	28.7	28.8	28.7	28.6	28.7	28.7	28.8	30.4
Spain	15.0	16.4	17.5	17.9	18.4	18.5	18.5	16.7	16.7	16.6
Sweden	31.7	24.9	22.0	22.1	22.2	22.4	21.8	22.0	22.3	22.3
Switzerland	14.9	14.8	14.4	14.5	14.3	14.4	14.1	14.1	14.0	14.0
Turkey <sup>2</sup>	27.2	28.4	23.6	23.7	23.8	24.2	24.5	24.7	24.3	24.4
United Kingdom	22.8	24.1	22.6	21.7	21.2	20.0	19.4	19.2	19.3	19.2
United States	22.6	22.3	21.5	20.9	20.9	22.8	22.9	22.9	23.0	23.1
<i>Unweighted average</i>										
<b>OECD-Average</b>	<b>22.2</b>	<b>21.3</b>	<b>20.6</b>	<b>21.1</b>	<b>21.3</b>	<b>21.5</b>	<b>21.4</b>	<b>21.4</b>	<b>21.2</b>	<b>21.3</b>
<b>OECD-EU 22</b>	<b>25.4</b>	<b>24.1</b>	<b>23.6</b>	<b>24.3</b>	<b>24.6</b>	<b>24.7</b>	<b>24.4</b>	<b>24.3</b>	<b>24.0</b>	<b>24.0</b>

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 2006.

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**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	2007	2010	2011	2012	2013	2014	2015	2016	2017
Australia	31.0	27.7	26.8	26.7	27.3	27.4	27.7	28.4	28.6	28.6
Austria	47.3	48.8	48.2	48.5	48.8	49.2	49.4	49.6	47.3	47.4
Belgium	57.1	55.6	55.9	56.1	56.0	55.7	55.6	55.3	53.9	53.7
Canada	32.9	31.3	30.4	30.6	30.8	31.0	31.6	31.5	31.4	30.9
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	42.9	42.1	42.6	42.5	42.4	42.6	42.8	43.0	43.4
Denmark	42.1	39.1	36.4	36.6	36.7	36.4	36.3	36.4	36.4	36.3
Estonia	41.3	39.0	40.1	40.3	40.4	39.9	40.0	39.0	39.0	39.0
Finland	47.5	43.9	42.3	42.3	42.5	43.1	43.6	43.5	44.1	42.9
France	50.4	49.7	49.9	50.0	50.1	48.8	48.4	48.4	48.0	47.6
Germany	52.9	51.8	49.0	49.7	49.7	49.3	49.3	49.4	49.5	49.7
Greece	38.8	42.1	40.1	43.0	42.9	41.3	40.4	39.1	40.5	40.8
Hungary	54.7	54.5	46.6	49.5	49.5	49.0	49.0	49.0	48.2	46.2
Iceland	28.8	30.5	33.4	34.1	33.8	34.1	33.9	34.3	34.0	33.2
Ireland	28.9	22.2	25.8	25.8	26.9	27.6	27.9	27.3	27.0	27.2
Israel <sup>1</sup>	29.6	24.9	20.7	20.8	20.4	20.4	21.1	21.8	22.3	22.1
Italy	47.1	46.4	47.2	47.6	47.7	47.8	47.8	47.8	47.8	47.7
Japan	29.8	29.3	30.2	30.8	31.3	31.6	32.0	32.3	32.5	32.6
Korea	16.4	19.7	20.1	20.5	21.0	21.5	21.7	22.0	22.3	22.6
Latvia	43.2	42.2	44.0	44.2	44.3	43.7	43.0	42.5	42.6	42.9
Luxembourg	35.8	35.0	34.3	36.3	36.0	37.2	37.6	38.4	38.5	36.7
Mexico	12.7	15.9	16.0	18.7	19.0	19.3	19.5	19.8	20.1	20.4
Netherlands	40.0	38.7	38.1	38.0	38.6	40.6	39.0	37.0	37.2	37.5
New Zealand	19.4	21.1	17.0	15.9	16.4	16.9	17.2	17.6	17.9	18.1
Norway	38.6	37.5	37.3	37.6	37.4	37.4	36.9	36.8	36.3	35.9
Poland	38.2	38.2	34.2	34.3	35.5	35.6	35.7	35.7	35.6	35.6
Portugal	37.3	37.3	37.1	38.0	37.6	41.4	41.2	42.1	41.6	41.4
Slovak Republic	41.9	38.4	37.9	38.8	39.6	41.1	41.3	41.4	41.5	41.6
Slovenia	46.3	43.3	42.5	42.6	42.5	42.4	42.5	42.6	42.7	42.9
Spain	38.6	39.0	39.7	40.0	40.6	40.7	40.7	39.4	39.4	39.3
Sweden	50.1	45.3	42.8	42.8	42.9	43.0	42.5	42.6	42.8	42.9
Switzerland	22.9	22.4	22.1	22.3	22.1	22.2	21.9	21.8	21.8	21.8
Turkey <sup>2</sup>	40.4	42.2	37.0	37.0	37.1	37.4	38.1	38.2	38.2	38.7
United Kingdom	32.6	34.1	32.6	32.5	32.1	31.4	31.0	30.8	30.9	30.9
United States	30.8	30.9	30.7	29.9	29.8	31.5	31.6	31.4	31.6	31.7
<i>Unweighted average</i>										
<b>OECD-Average</b>	<b>37.0</b>	<b>36.2</b>	<b>35.3</b>	<b>35.8</b>	<b>35.9</b>	<b>36.1</b>	<b>36.1</b>	<b>36.1</b>	<b>36.0</b>	<b>35.9</b>
<b>OECD-EU 22</b>	<b>43.4</b>	<b>42.2</b>	<b>41.2</b>	<b>41.8</b>	<b>42.0</b>	<b>42.2</b>	<b>42.0</b>	<b>41.8</b>	<b>41.7</b>	<b>41.5</b>

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 2006.


StatLink  <http://dx.doi.org/10.1787/888933698374>

**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	2007	2010	2011	2012	2013	2014	2015	2016	2017
Australia	26.6	23.4	22.3	22.3	23.0	23.1	23.4	24.1	24.3	24.4
Austria	12.9	15.8	15.0	15.5	15.9	16.3	16.6	17.0	14.1	14.4
Belgium	29.0	28.1	28.7	28.8	28.7	28.4	28.4	28.0	26.8	26.5
Canada	19.2	15.9	15.1	15.2	15.2	15.3	15.7	15.6	15.4	15.4
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	10.4	11.5	12.1	11.9	11.9	12.1	12.4	12.6	13.1
Denmark	32.9	30.8	36.3	36.4	36.5	36.1	36.0	36.1	36.1	36.1
Estonia	21.9	18.1	16.7	16.9	17.1	17.5	17.6	16.8	16.8	16.8
Finland	26.9	23.7	22.3	22.2	21.8	22.5	22.6	22.6	22.0	20.9
France	15.7	14.1	14.2	14.2	14.4	14.5	14.6	14.6	14.7	14.8
Germany	22.7	21.0	18.7	18.9	19.1	19.1	19.1	19.2	19.1	19.1
Greece	5.8	9.8	7.2	10.5	10.1	8.7	8.9	8.7	9.9	10.0
Hungary	23.2	21.8	14.4	17.6	16.6	16.0	16.0	16.0	15.0	15.0
Iceland	25.3	26.7	27.1	27.9	28.2	28.6	28.5	29.0	28.8	28.3
Ireland	17.2	10.7	14.7	14.7	15.9	15.8	16.2	15.5	15.1	15.4
Israel <sup>1</sup>	18.0	13.3	9.0	9.1	8.7	8.6	9.1	9.6	10.0	9.7
Italy	19.9	19.7	20.7	21.3	21.5	21.6	21.5	21.6	21.7	21.7
Japan	6.4	8.1	7.6	7.6	7.6	7.6	7.7	7.8	7.9	7.9
Korea	2.2	4.7	4.5	4.4	4.9	5.2	5.3	5.6	5.9	6.1
Latvia	18.9	19.3	21.5	19.7	19.8	19.1	19.1	18.4	18.5	18.9
Luxembourg	17.0	15.6	14.6	15.3	15.8	17.2	17.7	18.0	18.2	16.7
Mexico	1.0	4.6	4.8	7.9	8.2	8.5	8.8	9.1	9.4	9.8
Netherlands	9.6	14.6	16.2	16.4	16.7	16.2	15.3	17.1	16.6	17.3
New Zealand	19.4	21.1	17.0	15.9	16.4	16.9	17.2	17.6	17.9	18.1
Norway	22.9	21.7	21.5	21.6	21.4	21.4	20.5	20.4	19.8	19.4
Poland	6.6	6.8	6.7	6.8	6.9	6.9	7.1	7.1	7.2	7.2
Portugal	11.4	11.4	11.2	12.3	11.8	16.5	16.2	17.4	16.8	16.5
Slovak Republic	7.8	8.9	8.3	9.4	9.4	9.4	9.5	9.7	9.9	10.1
Slovenia	13.5	10.7	11.2	11.3	11.1	11.0	11.1	11.2	11.4	11.6
Spain	13.5	14.2	15.4	15.7	16.5	16.6	16.6	14.9	14.9	14.7
Sweden	26.7	20.6	17.8	17.9	17.9	18.1	17.4	17.6	17.9	18.0
Switzerland	11.3	11.6	11.3	11.2	11.0	11.1	10.7	10.7	10.7	10.7
Turkey <sup>2</sup>	14.7	14.8	11.6	11.6	11.8	12.0	12.3	12.4	12.4	12.9
United Kingdom	17.4	17.7	16.2	15.6	15.4	14.6	14.3	14.1	14.1	14.0
United States	17.3	17.2	17.0	18.0	18.0	17.8	18.0	18.0	18.2	18.4
<i>Unweighted average</i>										
<b>OECD-Average</b>	<b>16.1</b>	<b>15.6</b>	<b>15.1</b>	<b>15.5</b>	<b>15.6</b>	<b>15.7</b>	<b>15.7</b>	<b>15.8</b>	<b>15.7</b>	<b>15.7</b>
<b>OECD-EU 22</b>	<b>17.3</b>	<b>16.5</b>	<b>16.3</b>	<b>16.8</b>	<b>16.8</b>	<b>17.0</b>	<b>17.0</b>	<b>17.0</b>	<b>16.8</b>	<b>16.8</b>

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 2006.

StatLink  <http://dx.doi.org/10.1787/888933698393>


**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	2007	2010	2011	2012	2013	2014	2015	2016	2017
Australia	26.6	23.4	22.3	22.3	23.0	23.1	23.4	24.1	24.3	24.4
Austria	31.0	33.8	33.1	33.6	33.9	34.4	34.7	35.0	32.1	32.4
Belgium	43.0	42.1	42.7	42.8	42.7	42.4	42.4	42.0	40.7	40.5
Canada	25.1	23.3	22.4	22.5	22.6	22.7	23.4	23.3	23.0	22.8
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	22.9	22.5	23.1	22.9	22.9	23.1	23.4	23.6	24.1
Denmark	41.9	38.8	35.9	36.1	36.2	35.8	35.6	35.9	35.9	35.8
Estonia	21.9	18.7	19.5	19.7	19.9	19.5	19.6	18.4	18.4	18.4
Finland	33.9	30.4	29.4	29.4	29.4	30.1	30.6	30.9	30.8	30.2
France	29.2	27.8	27.8	27.9	28.1	28.3	28.6	28.8	29.0	29.2
Germany	43.2	42.2	39.2	39.8	39.8	39.5	39.5	39.7	39.8	39.9
Greece	21.7	25.8	23.2	26.7	26.6	25.2	24.9	24.2	25.7	26.0
Hungary	35.7	38.8	31.4	35.1	35.1	34.5	34.5	34.5	33.5	33.5
Iceland	25.4	26.8	27.6	28.4	28.7	29.1	28.9	29.3	29.1	28.7
Ireland	20.3	13.9	17.9	17.8	19.1	19.8	20.2	19.5	19.1	19.4
Israel <sup>1</sup>	26.1	21.2	17.0	17.0	16.6	16.4	17.0	17.5	18.0	17.7
Italy	29.0	29.2	30.2	30.8	31.0	31.1	31.0	31.1	31.1	31.2
Japan	19.7	20.2	20.6	21.0	21.3	21.5	21.8	22.1	22.2	22.3
Korea	8.9	12.1	12.3	12.5	13.0	13.5	13.6	14.0	14.3	14.5
Latvia	27.9	28.3	30.5	30.7	30.8	30.1	29.6	28.9	29.0	29.4
Luxembourg	28.7	27.7	26.8	28.4	28.1	29.5	30.0	30.8	31.0	29.1
Mexico	2.5	6.0	6.1	9.2	9.6	9.8	10.1	10.4	10.8	11.2
Netherlands	33.6	32.5	31.7	31.7	32.0	34.8	32.4	30.3	30.2	30.4
New Zealand	19.4	21.1	17.0	15.9	16.4	16.9	17.2	17.6	17.9	18.1
Norway	30.7	29.5	29.3	29.4	29.2	29.2	28.7	28.6	28.0	27.6
Poland	27.8	27.8	24.5	24.6	24.7	24.8	24.9	24.9	25.0	25.1
Portugal	22.4	22.4	22.2	23.3	22.8	27.5	27.2	28.4	27.8	27.5
Slovak Republic	19.8	22.3	21.7	22.8	22.8	22.8	22.9	23.1	23.3	23.5
Slovenia	35.6	32.8	33.3	33.4	33.2	33.1	33.2	33.3	33.5	33.7
Spain	19.8	20.6	21.7	22.0	22.9	22.9	23.0	21.3	21.3	21.1
Sweden	33.7	27.6	24.8	24.8	24.9	25.1	24.4	24.6	24.9	25.0
Switzerland	17.8	17.7	17.4	17.4	17.2	17.3	17.0	17.0	16.9	16.9
Turkey <sup>2</sup>	28.7	29.8	26.6	26.6	26.8	27.0	27.3	27.4	27.4	27.9
United Kingdom	25.8	27.0	25.4	25.1	24.7	24.0	23.6	23.4	23.5	23.4
United States	24.9	24.8	24.6	23.6	23.6	25.5	25.6	25.6	25.8	26.0
<i>Unweighted average</i>										
<b>OECD-Average</b>	<b>26.0</b>	<b>25.6</b>	<b>24.7</b>	<b>25.2</b>	<b>25.3</b>	<b>25.6</b>	<b>25.6</b>	<b>25.6</b>	<b>25.5</b>	<b>25.5</b>
<b>OECD-EU 22</b>	<b>29.5</b>	<b>28.8</b>	<b>28.0</b>	<b>28.6</b>	<b>28.7</b>	<b>29.0</b>	<b>28.9</b>	<b>28.8</b>	<b>28.6</b>	<b>28.6</b>

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 2006.

StatLink  <http://dx.doi.org/10.1787/888933698412>


**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	2007	2010	2011	2012	2013	2014	2015	2016	2017
Australia	38.8	32.8	32.4	32.2	33.1	33.2	33.4	34.0	34.1	34.1
Austria	50.4	51.7	51.4	51.5	51.4	51.9	52.0	52.1	50.7	50.8
Belgium	62.6	60.9	61.0	61.1	61.0	60.8	60.8	60.7	59.9	59.6
Canada	35.2	32.9	32.7	32.8	32.9	33.1	33.3	33.3	32.7	32.3
Chile	8.3	7.8	8.0	8.1	8.2	8.1	8.1	8.2	8.3	8.3
Czech Republic	44.8	46.7	44.7	45.0	44.9	44.9	45.0	45.1	45.2	45.5
Denmark	50.0	48.2	43.2	43.5	43.7	42.9	42.3	42.4	42.2	42.1
Estonia	42.5	40.1	41.2	41.3	41.4	40.8	40.9	39.9	39.9	39.9
Finland	53.2	49.7	48.2	48.3	48.5	48.9	49.4	49.4	50.1	49.1
France	52.5	53.4	53.6	53.8	54.0	54.1	54.3	54.3	54.4	54.4
Germany	56.2	53.8	51.5	51.3	51.2	51.2	51.3	51.3	51.3	51.4
Greece	44.9	47.3	45.6	48.2	48.1	48.9	48.2	45.6	46.1	46.4
Hungary	59.2	58.6	53.1	51.6	50.7	49.0	49.0	49.0	48.2	46.2
Iceland	39.6	33.4	37.8	38.4	38.3	38.6	38.4	38.6	38.6	38.3
Ireland	39.4	33.0	36.4	38.0	38.9	39.2	39.5	38.7	38.0	37.9
Israel <sup>1</sup>	38.1	34.2	29.5	29.2	28.6	29.2	30.0	30.8	31.5	31.3
Italy	51.1	51.4	52.5	53.0	53.2	53.3	53.6	54.2	54.1	53.8
Japan	31.6	32.4	33.3	33.8	34.2	34.5	34.7	34.9	35.0	35.0
Korea	20.5	22.5	21.7	22.2	22.6	23.0	23.5	24.2	24.6	25.0
Latvia	44.4	43.4	44.7	45.0	45.0	44.4	43.8	43.2	43.3	43.5
Luxembourg	44.1	41.9	41.6	43.7	43.3	44.4	44.6	45.3	45.3	44.0
Mexico	19.5	22.0	21.4	21.6	22.0	22.2	22.6	22.8	23.1	23.4
Netherlands	44.9	42.0	41.8	41.8	42.4	42.1	50.4	42.2	42.0	42.1
New Zealand	24.2	26.8	23.3	22.0	22.4	22.8	23.1	23.3	23.6	23.8
Norway	45.2	43.2	43.0	43.2	43.1	43.0	42.5	42.5	42.0	41.7
Poland	39.1	39.0	35.0	35.0	36.2	36.2	36.3	36.3	36.2	36.2
Portugal	42.3	43.0	43.1	44.6	43.6	47.7	47.4	48.1	47.1	46.7
Slovak Republic	45.2	40.5	40.3	40.8	41.6	43.3	43.4	43.4	43.5	43.5
Slovenia	51.0	49.1	47.6	47.7	47.5	46.1	46.4	46.5	46.1	46.3
Spain	41.0	42.3	42.4	42.5	43.5	44.3	45.0	43.8	43.8	43.7
Sweden	55.7	53.1	51.0	50.9	50.7	50.8	50.6	50.7	51.5	51.6
Switzerland	27.4	26.7	26.6	26.8	26.7	26.8	26.4	26.3	26.4	26.4
Turkey <sup>2</sup>	35.0	43.1	39.8	40.0	40.2	40.6	41.5	41.8	42.1	42.3
United Kingdom	35.8	38.0	37.2	37.9	37.8	37.6	37.3	37.3	37.5	37.3
United States	37.1	35.8	35.9	34.7	34.6	36.3	36.4	36.3	36.4	36.5
<i>Unweighted average</i>										
<b>OECD-Average</b>	<b>41.5</b>	<b>40.6</b>	<b>39.8</b>	<b>40.0</b>	<b>40.2</b>	<b>40.4</b>	<b>40.7</b>	<b>40.5</b>	<b>40.4</b>	<b>40.3</b>
<b>OECD-EU 22</b>	<b>47.8</b>	<b>46.7</b>	<b>45.8</b>	<b>46.2</b>	<b>46.3</b>	<b>46.5</b>	<b>46.9</b>	<b>46.3</b>	<b>46.2</b>	<b>46.0</b>

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 2006.


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**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	2007	2010	2011	2012	2013	2014	2015	2016	2017
Australia	34.9	28.8	28.2	28.2	29.2	29.2	29.4	30.1	30.2	30.1
Austria	20.4	22.8	22.2	22.5	22.8	23.0	23.2	23.4	21.2	21.4
Belgium	36.0	34.9	35.5	35.5	35.5	35.2	35.2	35.1	34.5	34.2
Canada	25.6	22.2	21.7	21.8	21.8	21.8	22.2	22.1	21.3	21.4
Chile	1.3	0.8	1.0	1.1	1.2	1.1	1.1	1.2	1.3	1.3
Czech Republic	13.0	15.6	14.9	15.3	15.2	15.2	15.3	15.5	15.6	15.9
Denmark	40.9	40.0	42.9	43.2	43.4	42.6	41.9	42.1	42.0	41.8
Estonia	23.6	19.6	18.2	18.3	18.4	18.7	18.8	18.0	17.9	17.9
Finland	34.0	30.9	29.5	29.4	29.0	29.6	29.7	29.7	29.4	28.4
France	21.2	20.1	20.3	20.5	20.7	20.8	20.8	20.9	20.9	21.0
Germany	31.7	29.1	27.1	27.5	27.7	27.6	27.6	27.8	27.7	27.6
Greece	13.6	16.5	14.4	17.2	16.8	18.4	18.7	16.8	17.0	17.0
Hungary	30.3	27.5	22.8	20.3	18.1	16.0	16.0	16.0	15.0	15.0
Iceland	36.6	29.7	32.1	32.7	33.2	33.6	33.5	33.8	33.9	33.9
Ireland	28.7	22.5	26.0	27.8	28.8	28.7	29.0	28.1	27.3	27.3
Israel <sup>1</sup>	26.3	21.2	16.4	16.0	15.4	15.7	16.4	17.0	17.5	17.3
Italy	25.3	26.3	27.7	28.3	28.5	28.7	29.2	29.9	29.9	29.7
Japan	10.6	12.9	12.0	12.0	12.2	12.1	12.4	12.6	12.8	12.9
Korea	6.7	9.4	8.6	8.5	8.8	9.2	9.6	10.3	10.8	11.2
Latvia	20.4	20.7	22.4	20.7	20.8	20.0	20.0	19.3	19.4	19.7
Luxembourg	26.2	23.3	22.6	23.6	23.9	25.2	25.5	25.7	25.8	24.9
Mexico	8.0	12.4	11.9	12.3	12.7	13.0	13.3	13.6	13.9	14.3
Netherlands	25.4	27.2	28.4	28.6	29.0	28.1	28.5	28.9	27.6	28.1
New Zealand	24.2	26.8	23.3	22.0	22.4	22.8	23.1	23.3	23.6	23.8
Norway	30.4	28.1	27.9	28.0	27.8	27.8	26.9	26.8	26.3	25.9
Poland	7.7	7.8	7.5	7.6	7.7	7.7	7.8	7.8	7.8	7.9
Portugal	17.6	18.5	18.5	20.4	19.2	24.2	23.9	24.7	23.6	23.1
Slovak Republic	12.4	12.0	11.6	12.3	12.3	12.2	12.3	12.4	12.5	12.7
Slovenia	19.1	16.4	17.0	17.2	17.0	15.4	15.6	15.8	15.3	15.6
Spain	18.5	19.1	20.6	21.0	22.5	22.5	22.5	21.1	20.9	20.5
Sweden	36.3	33.3	30.9	30.8	30.5	30.6	30.4	30.4	31.5	31.6
Switzerland	16.2	16.6	16.3	16.1	16.0	16.1	15.7	15.6	15.6	15.5
Turkey <sup>2</sup>	18.0	15.9	14.9	15.1	15.3	15.9	16.3	16.6	17.0	17.2
United Kingdom	23.1	24.5	22.4	22.4	22.6	22.6	22.3	22.4	22.6	22.3
United States	24.3	22.8	22.9	23.5	23.5	23.4	23.4	23.5	23.6	23.7
<i>Unweighted average</i>										
<b>OECD-Average</b>	<b>22.5</b>	<b>21.6</b>	<b>21.2</b>	<b>21.4</b>	<b>21.4</b>	<b>21.6</b>	<b>21.6</b>	<b>21.7</b>	<b>21.5</b>	<b>21.5</b>
<b>OECD-EU 22</b>	<b>23.9</b>	<b>23.1</b>	<b>22.9</b>	<b>23.2</b>	<b>23.2</b>	<b>23.3</b>	<b>23.4</b>	<b>23.3</b>	<b>23.0</b>	<b>22.9</b>

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 2006.

StatLink  <http://dx.doi.org/10.1787/888933698450>

**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	2007	2010	2011	2012	2013	2014	2015	2016	2017
Australia	34.9	28.8	28.2	28.2	29.2	29.2	29.4	30.1	30.2	30.1
Austria	36.3	38.8	38.3	38.5	38.6	39.0	39.2	39.4	37.5	37.7
Belgium	50.1	48.9	49.5	49.6	49.5	49.2	49.2	49.1	48.5	48.2
Canada	29.3	26.9	26.6	26.7	26.7	26.8	27.1	27.0	26.3	26.2
Chile	8.3	7.8	8.0	8.1	8.2	8.1	8.1	8.2	8.3	8.3
Czech Republic	25.5	28.1	25.9	26.3	26.2	26.2	26.3	26.5	26.6	26.9
Denmark	49.9	48.0	42.9	43.2	43.4	42.6	41.9	42.1	42.0	41.8
Estonia	23.6	20.2	21.0	21.1	21.2	20.7	20.8	19.6	19.5	19.5
Finland	41.1	37.7	36.6	36.6	36.7	37.3	37.8	38.1	38.2	37.7
France	33.1	33.2	33.4	33.6	33.8	33.9	34.2	34.4	34.5	34.6
Germany	48.8	46.2	43.8	43.8	43.8	43.7	43.8	43.8	43.9	43.9
Greece	29.5	32.5	30.4	33.4	33.3	34.9	34.7	32.3	32.7	33.0
Hungary	42.8	44.5	39.8	37.8	36.6	34.5	34.5	34.5	33.5	33.5
Iceland	36.7	29.8	32.4	33.0	33.5	33.9	33.8	34.0	34.1	34.0
Ireland	32.1	25.8	29.6	31.3	32.3	32.7	33.0	32.1	31.3	31.3
Israel <sup>1</sup>	35.0	30.8	26.0	25.6	24.9	25.2	26.0	26.5	27.1	26.9
Italy	34.5	35.9	37.3	37.9	38.1	38.3	38.8	39.5	39.5	39.3
Japan	22.6	24.2	24.5	24.8	25.1	25.3	25.6	25.9	26.0	26.0
Korea	13.4	15.8	15.0	15.3	15.7	16.2	16.6	17.3	17.8	18.3
Latvia	29.4	29.7	31.4	31.7	31.8	31.0	30.5	29.8	29.9	30.2
Luxembourg	37.9	35.4	34.9	36.8	36.3	37.6	37.9	38.6	38.7	37.2
Mexico	10.1	14.0	13.4	13.8	14.1	14.4	14.8	15.1	15.4	15.8
Netherlands	40.6	38.1	37.7	37.8	38.2	38.4	46.8	38.2	37.7	37.8
New Zealand	24.2	26.8	23.3	22.0	22.4	22.8	23.1	23.3	23.6	23.8
Norway	38.2	35.9	35.7	35.8	35.6	35.6	35.1	35.0	34.5	34.1
Poland	28.9	28.8	25.4	25.4	25.5	25.5	25.6	25.6	25.7	25.7
Portugal	28.6	29.5	29.5	31.4	30.2	35.2	34.9	35.7	34.6	34.1
Slovak Republic	24.4	25.1	24.8	25.4	25.5	25.6	25.7	25.8	25.9	26.1
Slovenia	41.2	38.5	39.1	39.3	39.1	37.5	37.7	37.9	37.4	37.7
Spain	24.4	25.3	26.5	26.8	28.3	28.5	28.7	27.3	27.2	26.8
Sweden	41.1	37.9	35.6	35.5	35.3	35.4	35.1	35.2	36.2	36.4
Switzerland	22.7	22.4	22.2	22.2	22.2	22.3	21.9	21.8	21.8	21.8
Turkey <sup>2</sup>	26.9	30.9	29.9	30.1	30.3	30.9	31.3	31.6	32.0	32.2
United Kingdom	28.8	30.8	30.0	30.4	30.4	30.1	29.8	29.8	30.0	29.8
United States	31.9	30.5	30.6	29.1	29.2	31.0	31.1	31.1	31.2	31.3
<i>Unweighted average</i>										
<b>OECD-Average</b>	<b>31.6</b>	<b>31.0</b>	<b>30.3</b>	<b>30.5</b>	<b>30.6</b>	<b>30.8</b>	<b>31.2</b>	<b>30.9</b>	<b>30.8</b>	<b>30.8</b>
<b>OECD-EU 22</b>	<b>35.1</b>	<b>34.5</b>	<b>33.8</b>	<b>34.3</b>	<b>34.3</b>	<b>34.5</b>	<b>34.9</b>	<b>34.3</b>	<b>34.1</b>	<b>34.1</b>

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 2006.


StatLink  <http://dx.doi.org/10.1787/888933698469>


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	2007	2010	2011	2012	2013	2014	2015	2016	2017
Australia	4.0	-4.3	-6.5	-5.7	-3.2	-2.6	-1.8	-1.4	-1.1	0.8
Austria	25.2	27.7	26.1	27.2	28.0	28.8	29.2	29.6	27.4	27.7
Belgium	36.4	35.6	36.8	37.0	36.9	36.2	36.1	35.6	33.5	33.3
Canada	-0.4	-2.6	-7.5	-7.2	-6.8	-6.1	-4.7	-15.4	-15.2	-15.2
Chile	5.9	6.0	6.1	6.1	6.2	6.2	6.2	6.2	6.2	6.2
Czech Republic	12.7	16.5	15.8	25.4	24.2	24.1	24.8	24.7	21.8	22.5
Denmark	12.4	11.3	9.1	9.7	9.7	9.2	7.2	7.5	7.3	6.0
Estonia	18.5	21.9	24.1	25.2	26.3	26.6	27.4	21.7	21.8	22.6
Finland	28.3	27.1	25.5	25.7	25.6	26.8	27.3	27.2	27.9	26.4
France	34.5	38.3	38.8	38.9	38.8	37.1	36.6	35.7	24.4	24.6
Germany	31.8	33.5	29.8	31.0	31.3	31.0	31.3	30.9	31.2	31.5
Greece	35.3	35.5	34.4	38.5	38.4	33.7	32.8	31.3	32.1	32.5
Hungary	34.0	29.1	27.4	20.2	23.0	25.5	26.4	27.2	25.5	22.0
Iceland	5.9	15.3	16.7	19.0	17.0	19.0	19.1	20.4	21.3	22.0
Ireland	-0.7	-25.6	-27.8	-26.2	-21.9	-20.7	-19.6	-19.1	-19.2	-17.1
Israel <sup>1</sup>	3.3	2.4	1.6	0.8	0.5	1.2	2.9	2.9	1.1	1.8
Italy	29.5	25.1	28.1	29.0	29.4	29.0	26.2	25.4	25.3	25.3
Japan	26.3	21.7	18.6	19.8	23.5	23.8	24.3	24.7	24.9	25.1
Korea	14.4	16.1	16.7	17.1	17.3	17.5	16.9	17.0	17.0	17.3
Latvia	24.0	29.2	29.5	29.5	30.1	29.9	25.5	25.0	25.4	26.7
Luxembourg	4.4	4.2	0.6	3.1	3.5	5.1	6.1	7.3	7.7	5.2
Mexico	7.6	11.1	12.9	13.2	13.6	14.4	14.7	15.0	15.3	16.2
Netherlands	26.4	12.9	12.2	12.1	11.7	11.8	11.3	10.2	7.0	7.0
New Zealand	-3.0	-16.9	-17.7	-18.3	-18.2	-16.9	-15.8	-14.4	-14.6	-13.5
Norway	16.4	20.0	20.9	21.6	21.7	22.0	22.0	22.3	22.0	22.1
Poland	29.8	10.1	28.4	28.4	29.6	29.6	26.9	23.9	-16.3	-20.6
Portugal	26.6	24.2	20.6	22.3	23.1	25.5	25.0	25.4	21.8	22.0
Slovak Republic	25.3	22.8	21.9	23.6	24.5	26.4	26.9	27.3	27.9	28.5
Slovenia	13.4	15.6	12.4	12.8	13.0	13.1	9.9	10.1	10.5	12.7
Spain	28.6	28.3	29.2	29.9	30.3	30.4	30.6	24.2	24.2	24.2
Sweden	39.9	34.5	32.3	32.6	32.9	33.2	33.0	33.2	33.6	33.9
Switzerland	6.5	6.1	4.7	4.9	5.0	4.7	4.1	4.1	3.9	3.9
Turkey <sup>2</sup>	39.1	41.1	33.0	33.1	33.2	33.6	34.4	34.6	31.3	31.6
United Kingdom	15.3	15.9	9.3	7.1	6.7	5.7	4.6	5.3	7.3	8.9
United States	10.7	9.9	8.9	8.9	9.8	11.3	12.0	11.7	12.2	12.7
<i>Unweighted average</i>										
<b>OECD-Average</b>	<b>19.1</b>	<b>17.1</b>	<b>16.4</b>	<b>17.0</b>	<b>17.6</b>	<b>17.9</b>	<b>17.7</b>	<b>17.1</b>	<b>15.2</b>	<b>15.3</b>
<b>OECD-EU 22</b>	<b>24.2</b>	<b>21.5</b>	<b>21.1</b>	<b>22.0</b>	<b>22.5</b>	<b>22.6</b>	<b>22.1</b>	<b>21.4</b>	<b>18.5</b>	<b>18.4</b>

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 2006.

StatLink  <http://dx.doi.org/10.1787/888933698488>




**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	2007	2010	2011	2012	2013	2014	2015	2016	2017
Australia	15.5	18.9	14.3	14.3	15.4	17.3	17.7	18.5	18.8	19.1
Austria	5.8	7.2	5.8	6.4	6.9	7.5	7.8	8.3	5.3	5.7
Belgium	16.7	16.4	17.2	17.3	17.2	16.6	16.5	16.0	14.0	13.9
Canada	6.6	1.1	0.9	1.1	1.1	1.2	1.5	3.5	3.4	3.5
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	0.1	-4.9	-3.6	-5.4	-5.4	-4.7	-5.1	-9.2	-8.7
Denmark	28.9	27.7	34.0	34.2	34.3	33.8	32.0	32.2	32.2	32.1
Estonia	19.9	10.6	9.3	10.0	10.6	11.3	11.8	11.2	11.4	11.6
Finland	20.9	17.3	15.7	15.5	14.9	15.9	15.8	15.2	14.3	12.8
France	7.1	7.4	7.5	7.5	7.6	7.6	7.6	7.9	7.9	7.9
Germany	-2.6	-0.7	-4.0	-3.2	-2.6	-2.5	-2.1	-2.7	-2.5	-2.3
Greece	1.3	1.3	0.0	4.7	4.3	3.5	3.8	3.5	4.1	4.2
Hungary	10.3	10.1	10.8	0.0	3.4	3.8	4.3	4.7	1.6	0.0
Iceland	20.0	22.9	21.5	22.6	23.1	23.7	23.8	24.5	24.8	24.8
Ireland	2.3	0.0	2.0	3.8	4.0	4.0	4.0	3.3	2.5	2.1
Israel <sup>1</sup>	1.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-3.2	-2.7
Italy	10.0	7.1	9.3	10.2	10.6	9.8	6.0	4.7	4.8	4.9
Japan	2.4	3.1	2.7	4.1	6.1	6.1	6.1	6.2	6.2	6.2
Korea	0.1	0.8	0.7	0.7	0.8	0.7	0.0	0.0	0.0	0.3
Latvia	5.4	10.4	9.0	6.8	7.3	6.9	1.9	3.2	3.3	4.4
Luxembourg	0.0	0.0	-0.3	0.3	0.9	2.2	2.8	3.3	3.6	0.8
Mexico	-5.7	-2.2	-0.4	0.0	0.4	1.4	1.8	2.1	2.4	3.5
Netherlands	3.0	2.4	3.5	3.5	3.2	3.3	2.9	5.7	4.4	4.7
New Zealand	18.6	19.0	15.9	14.5	14.6	14.8	14.8	14.9	15.0	15.0
Norway	13.3	14.3	14.1	14.2	14.0	14.0	13.4	13.4	12.9	12.7
Poland	2.5	0.0	0.0	0.0	0.0	0.0	-3.1	-2.7	-2.3	-1.9
Portugal	3.4	1.4	0.6	0.6	1.2	3.9	3.5	3.8	0.3	0.6
Slovak Republic	3.3	-2.8	-3.5	-1.6	-1.7	-1.7	-1.3	-0.9	-0.4	0.3
Slovenia	3.4	0.9	0.0	0.0	0.0	0.0	0.0	0.0	0.1	1.9
Spain	0.4	0.3	1.7	2.6	3.1	3.3	3.5	-4.8	-4.8	-4.8
Sweden	24.7	17.9	15.0	15.1	15.2	15.3	14.8	15.0	15.3	15.3
Switzerland	4.0	3.9	3.4	3.2	2.8	2.4	2.2	2.2	2.1	2.1
Turkey <sup>2</sup>	13.2	13.4	7.0	7.0	7.2	7.6	8.0	8.2	7.5	7.7
United Kingdom	8.6	6.3	0.0	-2.3	-2.6	-3.7	-4.5	-3.9	-2.2	-0.8
United States	-5.0	-6.1	-7.4	-5.4	-4.4	-4.5	-4.0	-3.8	-3.1	-2.5
<i>Unweighted average</i>										
<b>OECD-Average</b>	<b>7.5</b>	<b>6.6</b>	<b>5.8</b>	<b>5.8</b>	<b>6.1</b>	<b>6.3</b>	<b>6.0</b>	<b>5.9</b>	<b>5.4</b>	<b>5.6</b>
<b>OECD-EU 22</b>	<b>8.1</b>	<b>6.4</b>	<b>5.9</b>	<b>5.8</b>	<b>6.0</b>	<b>6.2</b>	<b>5.6</b>	<b>5.4</b>	<b>4.7</b>	<b>4.8</b>

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 2006.

StatLink  <http://dx.doi.org/10.1787/888933698507>

**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	2007	2010	2011	2012	2013	2014	2015	2016	2017
Australia	-2.1	-10.6	-13.2	-12.0	-9.3	-8.6	-7.9	-7.4	-7.1	-5.2
Austria	2.0	6.6	4.6	6.0	7.0	8.1	8.6	9.3	6.4	7.1
Belgium	16.1	17.4	18.9	19.1	19.0	18.4	18.3	17.8	15.7	15.5
Canada	-11.8	-14.4	-19.8	-19.6	-19.3	-18.7	-17.1	-29.2	-29.0	-28.4
Chile	5.9	6.0	6.1	6.1	6.2	6.2	6.2	6.2	6.2	6.2
Czech Republic	-17.9	-12.7	-12.9	0.0	-1.6	-1.7	-0.8	-0.9	-4.7	-3.9
Denmark	11.9	10.5	8.0	8.6	8.5	7.9	5.8	6.3	6.2	4.9
Estonia	-8.5	-4.2	-2.1	-0.5	0.9	1.6	2.7	-4.8	-4.6	-3.5
Finland	9.7	9.6	8.9	9.0	8.7	10.1	10.5	10.9	10.7	10.0
France	13.5	14.5	14.8	14.8	15.0	15.1	15.4	15.9	1.0	1.7
Germany	17.9	20.2	16.2	17.4	17.9	17.7	18.1	17.5	17.9	18.2
Greece	17.2	17.3	16.0	20.9	20.8	15.5	15.3	14.5	15.3	15.6
Hungary	5.0	4.2	6.7	-2.5	3.2	4.2	5.4	6.5	4.3	3.7
Iceland	1.4	10.8	9.5	12.0	10.5	12.8	12.9	14.4	15.5	16.7
Ireland	-9.3	-39.1	-41.5	-39.8	-35.0	-33.7	-32.4	-31.9	-32.0	-29.7
Israel <sup>1</sup>	-1.5	-2.1	-2.6	-3.4	-3.6	-3.0	-1.3	-1.5	-3.5	-2.7
Italy	5.5	1.1	5.1	6.3	6.8	6.2	2.5	1.4	1.5	1.7
Japan	15.7	11.6	7.5	8.4	12.5	12.6	13.0	13.4	13.6	13.7
Korea	6.8	8.1	8.5	8.7	8.9	9.0	8.3	8.4	8.4	8.7
Latvia	3.5	12.1	12.4	12.5	13.2	13.0	7.8	7.3	7.8	9.3
Luxembourg	-6.4	-6.7	-10.9	-8.8	-8.4	-6.5	-5.4	-4.1	-3.5	-6.3
Mexico	-4.4	-1.0	0.8	1.3	1.7	2.6	3.0	3.3	3.7	4.7
Netherlands	14.5	4.8	3.6	3.8	2.8	3.2	1.7	0.6	-3.5	-3.6
New Zealand	-3.0	-16.9	-17.7	-18.3	-18.2	-16.9	-15.8	-14.4	-14.6	-13.5
Norway	5.7	9.7	10.8	11.4	11.5	11.9	11.9	12.3	11.9	11.9
Poland	18.0	-4.9	17.8	17.8	17.8	17.8	14.7	11.2	-35.4	-40.4
Portugal	9.1	6.2	1.7	3.8	4.9	7.8	7.2	7.6	3.2	3.5
Slovak Republic	-3.1	2.5	1.5	3.5	3.5	3.4	4.1	4.6	5.4	6.3
Slovenia	-2.0	0.0	-1.7	-1.3	-1.0	-0.8	-4.6	-4.4	-3.9	-1.4
Spain	6.8	6.7	8.1	8.9	9.5	9.6	9.8	1.5	1.5	1.6
Sweden	20.1	13.2	11.1	11.4	11.8	12.2	11.9	12.2	12.8	13.1
Switzerland	0.3	0.4	-1.1	-1.0	-0.9	-1.3	-1.9	-1.9	-2.0	-2.1
Turkey <sup>2</sup>	27.2	28.4	22.0	22.0	22.2	22.6	23.0	23.2	22.5	22.7
United Kingdom	7.7	7.6	0.6	-1.8	-2.0	-3.1	-4.1	-3.4	-1.3	0.4
United States	2.6	1.5	0.2	0.2	1.3	3.1	3.7	3.9	4.5	5.2
<i>Unweighted average</i>										
<b>OECD-Average</b>	<b>5.0</b>	<b>3.4</b>	<b>2.8</b>	<b>3.6</b>	<b>4.2</b>	<b>4.5</b>	<b>4.3</b>	<b>3.6</b>	<b>1.4</b>	<b>1.8</b>
<b>OECD-EU 22</b>	<b>6.0</b>	<b>4.0</b>	<b>4.0</b>	<b>5.0</b>	<b>5.6</b>	<b>5.7</b>	<b>5.1</b>	<b>4.4</b>	<b>0.9</b>	<b>1.1</b>

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 2006.

StatLink  <http://dx.doi.org/10.1787/888933698526>


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	2007	2010	2011	2012	2013	2014	2015	2016	2017
Australia	23.4	14.9	14.6	15.2	16.8	16.9	17.4	17.8	18.1	20.8
Austria	35.2	37.7	36.4	37.3	37.9	38.6	38.9	39.2	36.8	37.0
Belgium	42.6	40.3	41.2	41.4	41.3	40.7	40.6	40.3	38.5	38.3
Canada	23.1	19.7	17.6	18.0	18.2	18.6	19.3	11.0	11.6	11.5
Chile	6.3	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Czech Republic	22.0	21.3	21.1	26.8	26.1	26.1	26.7	26.8	25.1	25.9
Denmark	28.8	27.6	25.4	25.9	26.2	25.9	25.6	25.9	25.8	25.8
Estonia	32.8	29.5	31.0	31.8	32.4	32.4	32.9	28.6	28.5	28.9
Finland	40.3	38.2	37.0	37.2	37.3	38.1	38.6	38.9	39.6	38.4
France	41.3	42.5	42.9	43.0	43.1	41.1	40.5	40.5	40.0	39.4
Germany	35.3	35.5	32.6	33.8	34.0	33.6	33.8	34.0	34.2	34.5
Greece	40.5	42.4	40.4	43.5	43.4	40.6	39.7	37.7	38.6	39.0
Hungary	43.9	44.0	36.7	33.0	34.2	34.2	34.8	35.3	33.8	30.8
Iceland	13.1	19.1	19.2	21.3	19.6	21.3	21.8	23.2	23.6	23.8
Ireland	15.5	4.0	4.7	5.6	8.0	9.3	9.7	9.3	8.2	10.8
Israel <sup>1</sup>	25.5	21.9	17.5	17.1	16.6	17.0	18.7	19.2	19.6	19.5
Italy	39.3	35.7	37.8	38.5	38.8	38.4	38.5	38.7	38.7	38.6
Japan	26.4	23.8	22.1	23.1	25.7	26.0	26.5	27.0	27.2	27.4
Korea	15.7	17.5	17.8	18.0	18.5	19.1	19.4	19.8	20.1	20.4
Latvia	31.4	34.4	34.8	35.0	35.4	35.1	31.9	31.4	31.6	32.7
Luxembourg	11.7	10.9	11.6	13.7	13.6	14.6	15.2	16.0	16.2	15.3
Mexico	12.7	15.9	16.0	18.7	19.0	19.3	19.5	19.8	20.1	20.4
Netherlands	29.9	29.6	30.8	31.1	32.1	34.5	33.0	31.4	31.9	32.3
New Zealand	13.6	0.8	-0.9	-1.1	0.6	2.4	3.8	4.9	5.5	6.4
Norway	28.4	30.5	30.7	31.2	31.1	31.2	32.0	32.1	31.7	31.4
Poland	33.3	32.4	28.4	28.4	29.6	29.9	30.3	30.6	14.4	10.0
Portugal	30.2	27.7	26.3	27.3	27.9	30.2	29.8	30.8	28.7	28.8
Slovak Republic	30.8	23.9	22.9	24.9	25.8	27.6	28.1	28.5	29.0	29.6
Slovenia	25.0	24.5	22.9	23.2	23.2	23.2	23.5	23.6	23.9	24.5
Spain	32.3	32.9	34.0	34.3	34.7	34.8	34.9	33.7	33.7	33.7
Sweden	44.3	39.4	37.2	37.4	37.6	37.9	37.4	37.7	38.0	38.2
Switzerland	11.7	11.4	10.3	10.2	10.1	9.8	9.3	9.2	9.2	9.1
Turkey <sup>2</sup>	40.4	42.2	35.4	35.5	35.6	35.8	36.6	36.7	36.6	37.0
United Kingdom	27.8	28.4	26.5	26.4	27.5	26.8	26.4	25.8	26.0	26.1
United States	21.2	19.2	18.5	18.5	18.6	20.3	20.6	20.4	20.6	20.8
<i>Unweighted average</i>										
<b>OECD-Average</b>	<b>27.9</b>	<b>26.5</b>	<b>25.4</b>	<b>26.1</b>	<b>26.5</b>	<b>26.8</b>	<b>26.9</b>	<b>26.6</b>	<b>26.1</b>	<b>26.1</b>
<b>OECD-EU 22</b>	<b>32.5</b>	<b>31.0</b>	<b>30.1</b>	<b>30.9</b>	<b>31.4</b>	<b>31.5</b>	<b>31.4</b>	<b>31.1</b>	<b>30.1</b>	<b>29.9</b>

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 2006.

StatLink  <http://dx.doi.org/10.1787/888933698545>

**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	2007	2010	2011	2012	2013	2014	2015	2016	2017
Australia	25.6	23.4	21.1	21.1	21.8	23.1	23.4	24.1	24.3	24.4
Austria	11.7	13.9	12.8	13.3	13.8	14.3	14.6	15.0	11.9	12.2
Belgium	18.9	16.7	17.7	17.8	17.7	17.2	17.1	16.7	15.1	14.9
Canada	15.0	9.4	8.4	8.6	8.7	8.8	8.8	10.0	10.5	10.6
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	-1.7	-5.3	-4.2	-5.2	-5.2	-4.5	-4.5	-7.0	-6.2
Denmark	26.3	25.6	32.1	32.4	32.5	32.2	32.0	32.2	32.1	32.0
Estonia	17.9	10.5	9.2	9.9	10.5	11.3	11.8	11.2	11.2	11.4
Finland	26.9	23.7	22.3	22.2	21.8	22.5	22.6	22.5	21.9	20.8
France	7.3	8.1	8.3	8.4	8.5	7.9	7.9	7.9	7.9	7.9
Germany	1.5	1.7	-0.6	0.1	0.6	0.7	0.9	1.0	1.1	1.2
Greece	8.0	10.2	7.7	11.1	10.7	10.5	10.7	9.7	10.4	10.5
Hungary	18.4	21.8	14.4	8.5	8.2	7.8	8.1	8.4	6.0	4.9
Iceland	16.1	19.1	17.0	18.5	19.1	19.9	20.1	21.0	21.3	21.2
Ireland	7.0	2.6	6.2	7.0	8.0	7.9	8.2	7.9	6.7	6.4
Israel <sup>1</sup>	18.0	13.3	9.0	9.1	8.7	8.6	9.1	9.6	10.0	9.7
Italy	15.6	12.1	13.9	14.7	15.0	14.5	14.6	14.7	14.8	14.9
Japan	2.5	4.3	3.9	4.9	6.2	6.1	6.3	6.4	6.5	6.5
Korea	1.5	2.3	1.9	1.7	2.1	2.5	2.7	3.1	3.5	3.8
Latvia	11.1	14.5	13.9	11.9	12.3	11.7	8.4	8.9	9.0	10.0
Luxembourg	2.3	1.4	4.5	4.9	5.2	5.9	6.2	6.4	6.5	5.7
Mexico	1.0	4.6	4.8	7.9	8.2	8.5	8.8	9.1	9.4	9.8
Netherlands	4.8	14.2	15.9	16.2	16.5	15.7	14.9	16.5	16.1	16.8
New Zealand	19.4	21.1	17.0	15.9	16.4	16.9	17.2	17.6	17.9	18.1
Norway	18.1	19.3	19.0	19.1	18.9	18.9	19.3	19.2	18.7	18.4
Poland	4.8	0.0	0.0	0.0	0.0	0.3	0.8	1.1	1.3	1.6
Portugal	6.2	3.7	3.3	3.4	3.9	6.3	6.1	7.4	4.4	4.5
Slovak Republic	4.8	-4.0	-5.1	-2.7	-2.7	-2.8	-2.3	-1.9	-1.4	-0.7
Slovenia	4.8	2.4	2.9	3.0	2.8	2.7	2.8	2.9	3.0	3.3
Spain	5.2	6.3	7.9	8.3	8.9	9.0	9.1	7.6	7.6	7.5
Sweden	26.7	20.6	17.8	17.9	17.9	18.1	17.4	17.6	17.9	18.0
Switzerland	6.2	6.3	5.9	5.3	4.9	4.5	4.3	4.3	4.2	4.2
Turkey <sup>2</sup>	14.7	14.8	9.8	9.8	9.9	10.2	10.5	10.6	10.4	10.9
United Kingdom	17.4	16.1	14.6	14.0	15.4	14.6	14.3	13.5	13.5	13.4
United States	6.8	4.5	3.6	5.6	5.8	5.7	5.9	6.1	6.3	6.5
<i>Unweighted average</i>										
<b>OECD-Average</b>	<b>11.3</b>	<b>10.4</b>	<b>9.6</b>	<b>9.9</b>	<b>10.1</b>	<b>10.2</b>	<b>10.2</b>	<b>10.4</b>	<b>10.1</b>	<b>10.2</b>
<b>OECD-EU 22</b>	<b>11.4</b>	<b>10.0</b>	<b>9.7</b>	<b>9.9</b>	<b>10.1</b>	<b>10.1</b>	<b>10.1</b>	<b>10.1</b>	<b>9.6</b>	<b>9.6</b>

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 2006.

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**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	2007	2010	2011	2012	2013	2014	2015	2016	2017
Australia	18.4	9.8	9.3	10.1	11.9	12.0	12.4	12.9	13.2	16.1
Austria	15.1	19.5	17.9	19.0	19.8	20.7	21.1	21.6	18.6	19.1
Belgium	23.7	22.1	23.6	23.7	23.6	23.0	22.9	22.6	20.9	20.7
Canada	14.2	10.3	8.1	8.4	8.5	8.8	9.6	0.2	0.9	1.2
Chile	6.3	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Czech Republic	-5.3	-6.2	-5.7	1.9	1.0	0.9	1.8	1.9	-0.4	0.7
Denmark	28.6	27.2	24.9	25.3	25.5	25.1	24.9	25.3	25.2	25.3
Estonia	10.6	6.0	7.3	8.3	9.1	9.4	10.0	4.5	4.3	4.8
Finland	24.8	23.3	23.0	23.1	23.0	23.9	24.4	25.2	25.2	24.7
France	16.1	17.3	17.7	17.8	18.0	17.5	17.7	17.9	18.1	18.2
Germany	22.0	22.6	19.6	20.8	21.1	20.9	21.1	21.2	21.5	21.7
Greece	23.9	26.2	23.7	27.3	27.2	24.2	24.0	22.4	23.4	23.7
Hungary	20.5	24.7	18.7	14.0	15.4	15.4	16.2	16.9	15.0	14.5
Iceland	8.9	14.8	12.2	14.5	13.3	15.2	15.8	17.4	17.9	18.6
Ireland	5.4	-6.4	-5.5	-4.5	-1.8	-0.4	0.0	-0.4	-1.7	1.2
Israel <sup>1</sup>	21.8	18.1	13.6	13.2	12.6	12.9	14.5	14.8	15.2	15.0
Italy	18.6	15.1	17.8	18.8	19.1	18.6	18.8	19.0	19.1	19.3
Japan	15.8	13.9	11.3	12.2	15.0	15.1	15.6	16.0	16.2	16.3
Korea	8.2	9.6	9.7	9.8	10.3	10.8	11.1	11.5	11.9	12.2
Latvia	12.8	18.6	19.1	19.3	19.8	19.4	15.8	15.2	15.5	16.8
Luxembourg	1.9	0.9	1.5	3.1	3.0	4.1	4.8	5.7	6.0	5.0
Mexico	2.5	6.0	6.1	9.2	9.6	9.8	10.1	10.4	10.8	11.2
Netherlands	22.4	22.4	23.6	24.0	24.8	28.1	25.9	24.1	24.3	24.6
New Zealand	13.6	0.8	-0.9	-1.1	0.6	2.4	3.8	4.9	5.5	6.4
Norway	19.3	21.5	21.8	22.2	22.1	22.3	23.2	23.2	22.8	22.5
Poland	22.1	21.0	17.8	17.8	17.8	18.1	18.6	18.9	0.3	-4.8
Portugal	13.6	10.5	8.8	10.1	10.8	13.7	13.1	14.3	11.7	11.9
Slovak Republic	4.4	4.0	2.6	5.2	5.1	5.0	5.6	6.2	6.9	7.8
Slovenia	10.1	10.6	10.4	10.8	10.8	10.8	11.2	11.3	11.7	12.3
Spain	11.5	12.6	14.2	14.7	15.2	15.3	15.4	13.9	13.9	13.9
Sweden	26.0	19.8	17.4	17.7	17.9	18.3	17.8	18.1	18.5	18.8
Switzerland	5.9	6.0	4.9	4.6	4.5	4.2	3.6	3.6	3.5	3.5
Turkey <sup>2</sup>	28.7	29.8	24.8	24.8	24.9	25.2	25.5	25.6	25.4	25.9
United Kingdom	20.6	20.6	18.7	18.3	19.7	19.0	18.5	17.8	18.1	18.1
United States	14.4	12.1	11.2	11.2	11.4	13.3	13.6	13.7	13.9	14.2
<i>Unweighted average</i>										
<b>OECD-Average</b>	<b>15.1</b>	<b>14.1</b>	<b>13.0</b>	<b>13.8</b>	<b>14.2</b>	<b>14.6</b>	<b>14.7</b>	<b>14.4</b>	<b>13.7</b>	<b>14.0</b>
<b>OECD-EU 22</b>	<b>15.9</b>	<b>15.1</b>	<b>14.4</b>	<b>15.3</b>	<b>15.7</b>	<b>16.0</b>	<b>15.9</b>	<b>15.6</b>	<b>14.4</b>	<b>14.5</b>

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 2006.

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**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, two-earner married couple with two children

	2000	2007	2010	2011	2012	2013	2014	2015	2016	2017
Australia	24.6	19.6	18.0	17.9	18.8	19.9	20.9	22.7	24.4	24.5
Austria	36.3	38.3	36.7	37.4	37.8	38.3	38.5	38.5	36.5	36.6
Belgium	44.3	41.2	42.2	42.4	42.4	41.9	41.7	41.3	38.7	38.4
Canada	26.9	24.0	23.1	23.4	23.6	24.0	24.2	19.9	20.4	20.1
Chile	5.4	5.5	5.1	5.1	5.1	5.0	5.0	5.0	4.9	4.9
Czech Republic	31.0	29.4	30.3	33.2	32.6	32.5	32.9	32.8	31.4	31.7
Denmark	33.1	31.5	29.5	29.9	30.1	29.8	29.5	29.8	29.7	29.7
Estonia	35.6	32.5	34.1	34.5	35.0	34.8	35.2	31.7	31.7	32.2
Finland	39.3	36.4	35.0	35.0	34.9	35.6	36.1	35.9	36.4	35.4
France	40.5	40.0	40.6	40.7	41.0	39.4	37.5	37.8	37.5	36.9
Germany	41.2	40.6	37.7	38.6	38.8	38.4	38.6	38.7	38.9	39.1
Greece	39.0	40.4	38.9	41.9	41.9	39.9	38.9	37.1	38.0	38.3
Hungary	44.8	42.8	36.4	34.4	35.4	36.2	38.3	38.7	37.4	34.6
Iceland	20.2	25.1	26.2	27.7	26.9	28.0	28.3	29.1	29.4	29.3
Ireland	20.3	7.2	10.6	12.3	13.4	14.4	14.6	13.9	13.3	13.5
Israel <sup>1</sup>	21.7	18.3	14.9	13.5	13.0	13.2	15.8	16.1	16.5	16.4
Italy	41.1	37.8	39.6	40.2	40.5	40.3	38.9	38.4	38.4	38.3
Japan	27.7	25.0	24.0	25.1	27.2	27.5	28.0	28.4	28.6	28.7
Korea	15.3	17.3	17.8	18.0	18.6	19.0	19.2	19.5	19.7	20.0
Latvia	32.8	35.0	36.3	36.3	36.6	36.3	33.7	33.3	33.5	34.3
Luxembourg	15.8	15.6	15.9	18.0	17.9	19.0	19.6	20.5	20.6	19.1
Mexico	9.8	13.7	14.1	16.3	16.7	17.0	17.3	17.6	18.0	18.3
Netherlands	34.3	29.6	29.5	29.5	29.6	31.7	30.1	28.5	27.7	27.9
New Zealand	18.5	9.7	7.4	7.0	8.6	10.0	11.1	12.0	12.8	13.5
Norway	30.8	31.4	31.6	32.0	31.8	31.7	31.3	31.3	30.8	30.5
Poland	34.6	32.5	29.3	29.7	31.1	31.3	31.7	31.9	25.8	24.2
Portugal	30.6	28.8	28.2	28.4	28.9	31.2	30.8	31.2	30.1	30.2
Slovak Republic	35.1	29.0	27.2	29.4	30.3	33.0	33.4	31.7	32.0	32.2
Slovenia	33.7	32.1	30.4	30.6	30.6	30.5	33.9	34.1	34.1	34.3
Spain	35.0	35.1	35.7	35.9	36.4	36.4	36.5	35.5	35.5	35.4
Sweden	44.7	39.1	36.8	36.9	37.1	37.4	36.9	37.1	37.5	37.7
Switzerland	14.6	14.1	13.3	13.2	13.1	12.9	12.3	12.3	12.2	12.2
Turkey <sup>2</sup>	39.7	41.9	34.3	34.4	34.4	34.7	35.4	35.5	33.8	34.2
United Kingdom	25.5	26.4	24.7	24.8	24.4	23.3	22.6	22.4	22.7	22.8
United States	25.0	23.5	23.0	22.6	22.7	24.3	24.6	24.3	24.4	24.5
<i>Unweighted average</i>										
<b>OECD-Average</b>	<b>30.0</b>	<b>28.3</b>	<b>27.4</b>	<b>27.9</b>	<b>28.2</b>	<b>28.5</b>	<b>28.7</b>	<b>28.4</b>	<b>28.1</b>	<b>28.0</b>
<b>OECD-EU 22</b>	<b>34.9</b>	<b>32.8</b>	<b>32.1</b>	<b>32.7</b>	<b>33.0</b>	<b>33.3</b>	<b>33.2</b>	<b>32.8</b>	<b>32.2</b>	<b>32.0</b>

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 2006.



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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, two-earner married couple with two children

	2000	2007	2010	2011	2012	2013	2014	2015	2016	2017
Australia	22.0	19.6	17.4	17.4	18.1	18.7	19.0	19.7	19.9	20.0
Austria	9.4	11.6	10.7	11.1	11.4	11.7	12.0	12.1	9.4	9.6
Belgium	24.0	22.1	22.9	22.8	22.6	22.1	21.9	21.4	19.3	19.1
Canada	16.3	11.8	11.0	11.2	11.2	11.3	11.1	12.1	12.4	12.5
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	3.6	2.5	3.2	2.3	2.2	2.6	2.4	0.4	0.6
Denmark	28.8	27.8	34.1	34.3	34.4	34.1	33.9	34.0	34.0	33.9
Estonia	19.9	13.4	12.0	12.5	13.0	13.6	13.9	13.3	13.3	13.4
Finland	23.4	19.8	18.4	18.2	17.4	18.2	18.2	17.8	16.9	15.8
France	8.9	7.3	7.8	7.9	8.3	8.3	6.6	7.9	7.9	7.9
Germany	8.6	7.9	5.4	5.9	6.3	6.4	6.6	6.7	6.7	6.8
Greece	6.0	7.7	5.8	9.1	8.8	7.9	8.1	7.3	7.8	7.9
Hungary	15.8	16.4	10.8	7.3	10.1	9.9	10.1	10.3	8.3	7.4
Iceland	19.9	22.9	21.7	22.8	23.2	23.8	24.0	24.7	24.9	24.7
Ireland	12.6	4.5	7.5	8.8	9.6	9.6	9.8	9.1	8.6	8.6
Israel <sup>1</sup>	13.5	10.0	6.8	5.8	5.4	5.0	6.9	7.2	7.5	7.3
Italy	14.2	11.1	13.2	13.9	14.2	14.0	12.1	11.5	11.5	11.6
Japan	3.9	5.1	4.7	5.6	6.7	6.6	6.8	6.8	6.9	6.9
Korea	1.1	2.0	1.9	1.7	2.2	2.5	2.5	2.8	3.0	3.3
Latvia	11.1	13.9	14.7	12.6	12.9	12.4	9.8	10.2	10.4	11.0
Luxembourg	3.8	3.4	5.6	6.0	6.4	7.4	7.8	8.1	8.3	6.9
Mexico	-4.0	0.2	0.7	3.2	3.6	4.0	4.4	4.7	5.1	5.6
Netherlands	7.8	11.1	12.3	12.4	12.6	12.4	11.6	13.0	12.4	12.9
New Zealand	18.5	20.1	15.9	14.8	15.2	15.7	16.0	16.2	16.5	16.7
Norway	19.1	18.9	18.7	18.8	18.5	18.4	17.4	17.3	16.7	16.3
Poland	5.3	0.2	1.0	1.4	1.7	2.0	2.4	2.6	2.8	3.1
Portugal	5.7	3.8	3.3	3.3	3.9	6.5	6.2	6.6	5.2	5.4
Slovak Republic	4.6	1.1	-1.0	1.6	1.7	2.9	3.3	3.7	3.9	4.2
Slovenia	6.8	4.3	3.8	3.8	3.7	3.7	3.7	3.8	3.9	4.0
Spain	8.7	9.1	10.2	10.4	11.0	11.1	11.1	9.8	9.8	9.7
Sweden	25.3	18.2	15.4	15.5	15.6	15.8	15.1	15.3	15.6	15.8
Switzerland	7.6	7.6	7.3	6.8	6.5	6.2	5.8	5.8	5.7	5.7
Turkey <sup>2</sup>	14.0	14.4	8.5	8.5	8.6	8.9	9.1	9.3	8.8	9.2
United Kingdom	15.1	14.4	13.1	13.4	13.0	11.9	11.4	11.1	11.1	10.9
United States	10.5	8.6	8.1	9.6	9.7	9.6	9.8	9.9	10.1	10.3
<i>Unweighted average</i>										
<b>OECD-Average</b>	<b>11.8</b>	<b>10.7</b>	<b>10.1</b>	<b>10.3</b>	<b>10.6</b>	<b>10.7</b>	<b>10.6</b>	<b>10.7</b>	<b>10.4</b>	<b>10.4</b>
<b>OECD-EU 22</b>	<b>12.3</b>	<b>10.6</b>	<b>10.4</b>	<b>10.7</b>	<b>11.0</b>	<b>11.1</b>	<b>10.8</b>	<b>10.8</b>	<b>10.3</b>	<b>10.3</b>

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 2006.

StatLink  <http://dx.doi.org/10.1787/888933698621>


**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, two-earner married couple with two children

	2000	2007	2010	2011	2012	2013	2014	2015	2016	2017
Australia	19.8	14.8	12.9	13.0	13.9	15.1	16.1	18.1	19.9	20.0
Austria	16.5	20.3	18.3	19.1	19.7	20.3	20.6	20.8	18.1	18.5
Belgium	29.3	26.5	27.5	27.5	27.4	26.8	26.6	26.1	23.9	23.7
Canada	18.6	15.3	14.4	14.5	14.7	15.0	15.2	10.3	10.9	10.9
Chile	5.4	5.5	5.1	5.1	5.1	5.0	5.0	5.0	4.9	4.9
Czech Republic	6.9	4.7	6.6	10.5	9.6	9.6	10.1	10.0	8.1	8.5
Denmark	32.7	30.9	28.7	29.0	29.2	28.7	28.5	28.8	28.8	28.8
Estonia	14.4	10.1	11.2	12.0	12.6	12.7	13.1	8.7	8.5	8.9
Finland	23.5	21.1	20.4	20.4	20.1	20.9	21.4	21.6	21.3	21.0
France	18.8	17.7	18.2	18.4	18.8	19.0	17.5	19.0	19.1	19.2
Germany	29.1	28.8	25.7	26.5	26.8	26.5	26.7	26.9	27.1	27.3
Greece	21.9	23.7	21.8	25.3	25.3	23.4	23.0	21.7	22.6	22.8
Hungary	20.5	22.8	18.3	15.7	20.2	20.2	20.7	21.2	19.6	19.2
Iceland	16.4	21.2	19.9	21.4	21.2	22.4	22.9	23.8	24.2	24.4
Ireland	11.4	-2.2	1.5	3.4	4.6	5.6	5.9	5.1	4.5	4.7
Israel <sup>1</sup>	17.8	14.5	11.1	9.7	9.2	9.2	11.8	12.0	12.3	12.1
Italy	21.0	17.9	20.2	21.0	21.4	21.1	19.3	18.7	18.8	18.8
Japan	17.3	15.3	13.5	14.5	16.7	16.8	17.3	17.6	17.8	17.9
Korea	7.8	9.4	9.7	9.8	10.3	10.7	10.8	11.1	11.4	11.7
Latvia	14.6	19.3	20.9	20.9	21.3	20.9	18.0	17.5	17.8	18.7
Luxembourg	6.3	5.9	6.3	7.9	7.8	9.1	9.7	10.7	11.0	9.3
Mexico	-2.6	1.6	2.0	4.5	4.9	5.3	5.7	6.1	6.5	7.0
Netherlands	26.6	22.9	22.6	22.7	22.5	25.0	22.6	20.9	19.6	19.7
New Zealand	18.5	9.7	7.4	7.0	8.6	10.0	11.1	12.0	12.8	13.5
Norway	21.9	22.6	22.8	23.0	22.8	22.8	22.3	22.4	21.8	21.5
Poland	23.6	21.2	18.8	19.3	19.5	19.8	20.2	20.5	13.6	11.8
Portugal	14.1	11.9	11.2	11.4	12.1	14.8	14.4	14.8	13.5	13.7
Slovak Republic	10.4	10.4	8.1	10.9	10.9	12.1	12.6	12.1	12.4	12.9
Slovenia	21.2	20.0	19.2	19.4	19.4	19.3	19.5	19.6	19.8	20.1
Spain	15.1	15.5	16.5	16.8	17.4	17.4	17.5	16.2	16.2	16.1
Sweden	26.5	19.3	16.9	17.1	17.3	17.7	17.1	17.4	17.8	18.1
Switzerland	9.0	8.9	8.0	7.8	7.7	7.4	6.9	6.8	6.7	6.7
Turkey <sup>2</sup>	28.0	29.4	23.5	23.5	23.6	23.9	24.1	24.3	23.8	24.2
United Kingdom	18.8	19.2	17.5	17.7	17.3	16.2	15.5	15.3	15.5	15.6
United States	18.2	16.3	15.7	15.2	15.4	17.3	17.5	17.6	17.7	17.9
<i>Unweighted average</i>										
<b>OECD-Average</b>	<b>17.7</b>	<b>16.3</b>	<b>15.5</b>	<b>16.1</b>	<b>16.4</b>	<b>16.8</b>	<b>16.8</b>	<b>16.6</b>	<b>16.2</b>	<b>16.3</b>
<b>OECD-EU 22</b>	<b>19.2</b>	<b>17.6</b>	<b>17.1</b>	<b>17.9</b>	<b>18.2</b>	<b>18.5</b>	<b>18.2</b>	<b>17.9</b>	<b>17.2</b>	<b>17.2</b>

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 2006.

StatLink  <http://dx.doi.org/10.1787/888933698640>




**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	2007	2010	2011	2012	2013	2014	2015	2016	2017
Australia	26.7	23.5	23.8	24.3	25.0	25.2	25.5	26.3	26.5	26.6
Austria	39.0	41.2	40.1	40.7	41.2	41.7	42.0	42.2	39.9	40.0
Belgium	50.9	48.3	48.9	49.1	49.0	48.5	48.4	48.1	46.4	46.2
Canada	29.7	27.4	26.5	26.7	26.9	27.2	27.3	24.3	24.7	24.3
Chile	6.6	6.6	6.6	6.7	6.7	6.7	6.7	6.7	6.7	6.7
Czech Republic	36.3	34.1	34.3	35.5	35.1	35.1	35.5	35.5	34.5	35.0
Denmark	36.5	33.7	31.7	32.0	32.1	31.8	31.6	31.8	31.7	31.7
Estonia	37.4	34.4	35.8	36.2	36.6	36.3	36.6	33.7	33.6	33.8
Finland	41.3	38.4	37.0	37.0	37.1	37.9	38.4	38.4	39.0	37.7
France	43.3	44.9	45.3	45.4	45.5	44.1	43.6	43.0	42.5	42.2
Germany	45.4	44.6	41.4	42.3	42.4	42.0	42.2	42.3	42.5	42.7
Greece	39.2	41.2	39.3	42.4	42.4	40.3	39.4	37.7	38.7	39.0
Hungary	47.0	44.8	39.6	37.9	39.6	40.1	40.5	40.8	39.6	37.0
Iceland	25.4	28.8	30.4	31.6	30.9	31.8	32.1	32.6	32.5	32.0
Ireland	21.8	12.8	16.2	17.8	18.8	19.9	20.2	19.7	19.0	19.0
Israel <sup>1</sup>	21.6	17.2	14.4	14.1	13.8	14.1	15.1	15.5	15.9	15.8
Italy	44.2	41.2	42.5	43.0	43.2	43.1	41.9	41.6	41.5	41.5
Japan	28.2	26.0	25.4	26.4	28.2	28.5	28.9	29.3	29.4	29.6
Korea	15.5	17.4	17.9	18.2	18.6	19.1	19.3	19.6	20.0	20.2
Latvia	35.5	37.0	38.2	38.3	38.6	38.2	36.0	35.5	35.7	36.4
Luxembourg	21.4	21.1	21.4	23.4	23.4	24.7	25.3	26.2	26.4	24.7
Mexico	10.6	14.0	14.7	16.5	16.8	17.3	17.6	17.9	18.2	18.7
Netherlands	38.1	32.9	31.9	31.8	31.9	33.0	31.7	30.6	29.5	29.7
New Zealand	19.0	16.1	13.9	13.2	14.7	15.9	16.3	16.5	16.7	16.9
Norway	33.0	33.3	33.4	33.7	33.7	33.7	33.4	33.3	32.9	32.6
Poland	35.8	34.1	30.7	31.0	32.3	32.5	32.8	33.0	28.0	26.8
Portugal	33.0	32.8	32.5	34.3	34.5	37.0	36.7	35.7	36.1	36.3
Slovak Republic	36.9	32.2	31.5	32.7	33.6	35.2	35.5	35.7	36.0	36.3
Slovenia	37.1	35.7	34.0	34.1	34.3	34.4	34.5	34.6	34.4	35.1
Spain	35.4	35.8	36.7	37.0	37.5	37.6	37.6	36.3	36.3	36.2
Sweden	46.0	41.0	38.6	38.7	38.8	39.1	38.7	38.8	39.1	39.3
Switzerland	17.7	17.2	16.4	16.3	16.3	16.0	15.5	15.4	15.3	15.3
Turkey <sup>2</sup>	39.9	41.8	35.4	35.4	35.6	35.8	36.6	36.7	35.5	35.9
United Kingdom	28.4	29.9	28.4	28.1	27.7	26.8	26.3	26.2	26.4	26.5
United States	26.9	25.6	25.3	24.6	24.7	26.3	26.6	26.3	26.4	26.5
<i>Unweighted average</i>										
<b>OECD-Average</b>	<b>32.3</b>	<b>31.0</b>	<b>30.3</b>	<b>30.8</b>	<b>31.1</b>	<b>31.3</b>	<b>31.3</b>	<b>31.1</b>	<b>30.8</b>	<b>30.7</b>
<b>OECD-EU 22</b>	<b>37.7</b>	<b>36.0</b>	<b>35.3</b>	<b>35.9</b>	<b>36.2</b>	<b>36.3</b>	<b>36.2</b>	<b>35.8</b>	<b>35.3</b>	<b>35.1</b>

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 2006.


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**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	2007	2010	2011	2012	2013	2014	2015	2016	2017
Australia	23.8	21.7	19.1	19.7	20.6	20.8	21.1	21.9	22.1	22.3
Austria	10.8	13.4	12.3	12.8	13.2	13.6	14.0	14.3	11.3	11.6
Belgium	26.4	24.0	24.8	24.9	24.7	24.4	24.3	23.9	22.4	22.2
Canada	17.5	13.6	12.8	12.9	12.9	13.0	12.8	13.6	13.9	14.0
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	6.3	4.9	5.6	5.0	4.9	5.4	5.4	3.9	4.3
Denmark	31.3	29.1	35.4	35.5	35.6	35.2	35.0	35.2	35.2	35.1
Estonia	21.1	15.1	13.7	14.1	14.5	15.0	15.3	14.6	14.6	14.7
Finland	24.5	21.1	19.7	19.5	19.0	19.9	19.9	19.7	19.0	17.7
France	10.8	10.9	11.1	11.2	11.4	11.5	11.5	11.2	10.9	11.1
Germany	13.8	12.6	9.9	10.3	10.7	10.7	10.9	11.0	11.0	11.1
Greece	6.3	8.6	6.3	9.8	9.4	8.3	8.5	7.8	8.5	8.5
Hungary	18.0	17.1	13.0	10.0	11.3	11.1	11.3	11.5	9.6	9.0
Iceland	23.2	25.2	24.8	25.8	26.1	26.6	26.6	27.2	27.2	26.9
Ireland	14.5	7.7	10.8	12.2	12.9	12.9	13.0	12.6	12.0	11.8
Israel <sup>1</sup>	12.5	8.0	5.4	5.5	5.2	5.1	5.5	5.7	6.0	5.8
Italy	16.8	14.8	16.3	17.0	17.3	17.0	15.5	15.0	15.0	15.1
Japan	4.5	5.8	5.5	6.2	7.0	7.0	7.1	7.1	7.2	7.2
Korea	1.3	2.2	2.0	1.9	2.2	2.5	2.6	2.9	3.2	3.5
Latvia	13.5	15.7	16.5	14.5	14.8	14.2	12.2	12.3	12.4	13.1
Luxembourg	8.2	7.7	9.3	9.8	10.3	11.6	12.1	12.4	12.6	11.0
Mexico	-1.7	1.9	2.7	4.7	5.1	5.6	6.0	6.3	6.6	7.3
Netherlands	7.9	10.6	11.7	11.8	11.9	11.5	10.8	12.5	11.7	12.2
New Zealand	19.0	20.3	16.5	15.3	15.7	16.0	16.3	16.5	16.7	16.9
Norway	20.6	20.2	20.0	20.1	19.9	20.0	19.1	19.0	18.4	18.0
Poland	6.1	2.0	2.6	2.9	3.2	3.4	3.7	3.9	4.1	4.2
Portugal	8.1	7.8	7.3	7.7	7.9	11.0	10.7	9.5	9.9	10.1
Slovak Republic	5.8	4.2	3.5	5.0	5.0	4.9	5.2	5.5	5.8	6.2
Slovenia	8.1	6.0	5.7	5.7	5.6	5.5	5.6	5.7	5.8	6.5
Spain	9.3	10.1	11.5	11.8	12.5	12.6	12.7	10.9	10.9	10.7
Sweden	25.9	19.5	16.7	16.8	16.8	17.0	16.4	16.5	16.8	16.9
Switzerland	9.8	9.9	9.5	9.0	8.8	8.5	8.1	8.0	8.0	8.0
Turkey <sup>2</sup>	14.1	14.2	9.7	9.8	9.9	10.2	10.5	10.7	10.5	10.8
United Kingdom	16.5	16.6	15.4	14.7	14.4	13.6	13.2	12.9	12.9	12.8
United States	12.8	11.2	10.9	12.0	12.2	12.1	12.2	12.3	12.4	12.6
<i>Unweighted average</i>										
<b>OECD-Average</b>	<b>13.4</b>	<b>12.4</b>	<b>11.9</b>	<b>12.2</b>	<b>12.4</b>	<b>12.5</b>	<b>12.4</b>	<b>12.4</b>	<b>12.2</b>	<b>12.3</b>
<b>OECD-EU 22</b>	<b>14.1</b>	<b>12.8</b>	<b>12.6</b>	<b>12.9</b>	<b>13.1</b>	<b>13.2</b>	<b>13.0</b>	<b>12.9</b>	<b>12.6</b>	<b>12.5</b>

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 2006.

StatLink  <http://dx.doi.org/10.1787/888933698678>


**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	2007	2010	2011	2012	2013	2014	2015	2016	2017
Australia	22.0	18.9	19.0	19.7	20.6	20.8	21.1	21.9	22.1	22.3
Austria	20.1	24.0	22.6	23.4	24.0	24.7	25.1	25.5	22.5	22.9
Belgium	35.0	33.0	33.9	34.1	33.9	33.5	33.5	33.1	31.5	31.2
Canada	21.6	19.0	18.1	18.2	18.3	18.5	18.6	15.1	15.6	15.6
Chile	6.6	6.6	6.6	6.7	6.7	6.7	6.7	6.7	6.7	6.7
Czech Republic	14.0	11.0	12.0	13.6	13.1	13.0	13.5	13.6	12.3	12.9
Denmark	36.3	33.2	31.0	31.3	31.4	31.0	30.8	31.1	31.1	31.1
Estonia	16.8	12.6	13.7	14.3	14.8	14.7	15.1	11.2	11.1	11.4
Finland	26.0	23.6	22.9	22.9	22.8	23.7	24.2	24.6	24.4	23.8
France	21.4	22.0	22.2	22.4	22.6	22.8	23.1	23.0	22.8	23.0
Germany	34.3	33.5	30.1	30.9	31.1	30.9	31.1	31.2	31.4	31.6
Greece	22.2	24.6	22.3	26.0	25.9	23.9	23.7	22.4	23.4	23.7
Hungary	24.3	25.7	22.3	20.2	23.1	23.1	23.5	23.9	22.4	22.1
Iceland	21.9	25.0	24.4	25.7	25.6	26.5	26.9	27.6	27.6	27.3
Ireland	13.6	3.4	7.2	9.0	10.0	11.3	11.6	11.1	10.3	10.3
Israel <sup>1</sup>	17.7	13.3	10.5	10.3	9.9	10.0	11.0	11.2	11.5	11.4
Italy	25.1	22.3	24.0	24.8	25.0	24.8	23.3	22.8	22.9	23.0
Japan	17.9	16.4	15.1	16.0	17.8	17.9	18.3	18.6	18.8	18.9
Korea	8.0	9.5	9.8	9.9	10.4	10.8	11.0	11.3	11.7	11.9
Latvia	18.1	21.8	23.3	23.4	23.7	23.3	20.8	20.3	20.5	21.4
Luxembourg	12.6	12.2	12.3	14.0	13.9	15.5	16.1	17.1	17.4	15.5
Mexico	-0.3	3.2	4.0	6.1	6.4	6.9	7.3	7.6	7.9	8.6
Netherlands	30.1	26.3	24.9	25.0	24.7	26.4	24.4	23.2	21.6	21.7
New Zealand	19.0	16.1	13.9	13.2	14.7	15.9	16.3	16.5	16.7	16.9
Norway	24.4	24.7	24.8	25.1	25.0	25.1	24.7	24.7	24.1	23.8
Poland	25.0	23.0	20.4	20.8	21.0	21.2	21.5	21.7	16.2	14.8
Portugal	17.0	16.8	16.5	18.7	18.9	22.0	21.7	20.5	20.9	21.1
Slovak Republic	12.9	14.4	13.6	15.1	15.1	15.0	15.4	15.7	16.1	16.6
Slovenia	25.1	23.8	23.4	23.5	23.7	23.8	24.0	24.1	23.8	24.7
Spain	15.6	16.4	17.8	18.2	18.9	18.9	19.0	17.2	17.2	17.1
Sweden	28.3	21.8	19.3	19.5	19.6	19.9	19.4	19.6	20.0	20.2
Switzerland	12.3	12.2	11.3	11.1	11.0	10.8	10.2	10.1	10.1	10.0
Turkey <sup>2</sup>	28.1	29.2	24.7	24.8	24.9	25.2	25.5	25.7	25.5	25.8
United Kingdom	21.5	22.7	21.1	20.6	20.3	19.4	18.9	18.7	18.9	18.9
United States	20.5	18.9	18.5	17.7	17.8	19.7	19.9	20.0	20.1	20.3
<i>Unweighted average</i>										
<b>OECD-Average</b>	<b>20.4</b>	<b>19.5</b>	<b>18.8</b>	<b>19.3</b>	<b>19.6</b>	<b>19.9</b>	<b>19.9</b>	<b>19.7</b>	<b>19.3</b>	<b>19.4</b>
<b>OECD-EU 22</b>	<b>22.5</b>	<b>21.3</b>	<b>20.8</b>	<b>21.4</b>	<b>21.7</b>	<b>21.9</b>	<b>21.8</b>	<b>21.4</b>	<b>20.8</b>	<b>20.9</b>

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 2006.

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**Table 6.8a. Income tax plus employee and employer contributions less cash benefits, married couple at 100% and 33% of average earnings**

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

	2000	2007	2010	2011	2012	2013	2014	2015	2016	2017
Australia	27.4	24.1	23.1	22.9	23.5	23.2	23.5	24.2	24.4	24.5
Austria	44.7	45.6	44.5	44.8	45.1	45.3	45.5	45.5	43.5	43.5
Belgium	51.2	47.8	48.5	48.7	48.7	48.2	48.1	47.6	45.2	44.9
Canada	30.0	28.0	27.2	27.5	27.6	27.9	28.4	28.4	28.2	27.7
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	41.3	40.0	40.4	40.3	40.2	40.4	40.5	40.7	40.9
Denmark	38.1	36.3	34.4	34.6	34.8	34.5	34.3	34.5	34.4	34.3
Estonia	39.8	37.6	38.8	39.0	39.2	38.8	38.9	38.0	37.9	38.1
Finland	44.7	40.7	38.9	38.9	38.8	39.4	39.9	39.6	40.0	38.8
France	45.3	44.4	46.1	46.2	46.4	44.9	44.4	43.6	42.7	42.1
Germany	47.5	46.9	44.8	45.5	45.5	45.1	45.1	45.2	45.3	45.4
Greece	38.7	40.9	39.4	42.1	42.1	40.7	39.7	38.0	39.1	39.4
Hungary	52.7	50.7	43.8	46.8	47.4	47.7	49.0	49.0	48.2	46.2
Iceland	23.7	27.0	28.6	29.6	29.4	29.9	29.9	30.4	30.5	30.0
Ireland	23.5	15.5	18.2	19.4	20.2	20.7	20.9	20.2	19.8	19.8
Israel <sup>1</sup>	24.8	20.6	17.4	17.3	17.0	17.0	17.6	18.1	18.5	18.3
Italy	44.0	42.7	43.9	44.4	44.6	44.8	43.3	42.8	42.8	42.7
Japan	29.1	28.4	29.4	30.0	30.4	30.7	31.1	31.5	31.6	31.7
Korea	15.8	18.6	19.2	19.6	20.0	20.4	20.5	20.8	21.0	21.2
Latvia	41.7	40.9	43.2	43.2	43.3	42.8	42.0	41.6	41.8	41.9
Luxembourg	27.4	26.8	26.2	27.9	27.6	28.4	28.8	29.5	29.6	27.9
Mexico	9.8	13.7	14.1	16.3	16.7	17.0	17.3	17.6	18.0	18.3
Netherlands	38.0	34.2	34.2	34.1	34.5	36.5	34.8	33.1	32.7	32.8
New Zealand	18.5	20.1	15.9	14.8	15.2	15.7	16.0	16.2	16.5	16.7
Norway	36.0	35.1	34.8	35.1	34.8	34.7	34.2	34.1	33.5	33.2
Poland	37.0	37.1	33.3	33.4	34.7	34.7	34.9	35.0	34.9	34.9
Portugal	33.8	32.4	32.2	32.2	32.6	35.0	34.7	36.2	36.4	36.5
Slovak Republic	40.7	35.4	33.6	35.7	36.6	39.1	39.3	37.6	37.7	37.7
Slovenia	44.5	41.4	40.1	40.2	40.1	40.0	42.9	43.0	43.0	43.2
Spain	36.1	36.3	36.8	37.0	37.5	37.5	37.5	36.5	36.5	36.4
Sweden	49.1	43.5	41.0	41.0	41.1	41.3	40.7	40.9	41.1	41.2
Switzerland	20.8	20.4	19.8	20.1	19.9	20.0	19.7	19.7	19.6	19.6
Turkey <sup>2</sup>	39.7	41.9	35.0	35.1	35.1	35.4	36.1	36.2	34.6	35.0
United Kingdom	29.1	30.8	29.3	28.4	27.8	26.7	26.1	25.9	26.0	26.0
United States	29.5	29.0	28.3	27.8	27.7	29.3	29.5	29.1	29.2	29.2
<i>Unweighted average</i>										
<b>OECD-Average</b>	<b>34.3</b>	<b>33.2</b>	<b>32.3</b>	<b>32.8</b>	<b>32.9</b>	<b>33.2</b>	<b>33.2</b>	<b>33.1</b>	<b>32.9</b>	<b>32.8</b>
<b>OECD-EU 22</b>	<b>40.4</b>	<b>38.6</b>	<b>37.8</b>	<b>38.4</b>	<b>38.6</b>	<b>38.7</b>	<b>38.7</b>	<b>38.4</b>	<b>38.1</b>	<b>37.9</b>

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 2006.


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

	2000	2007	2010	2011	2012	2013	2014	2015	2016	2017
Australia	22.8	19.6	18.3	18.3	18.9	18.7	19.0	19.7	19.9	20.0
Austria	9.4	11.6	11.1	11.4	11.7	12.1	12.3	12.4	10.0	10.2
Belgium	25.9	24.0	24.7	24.6	24.5	24.0	23.8	23.3	21.2	21.0
Canada	16.3	12.9	12.1	12.2	12.2	12.3	12.8	12.6	12.4	12.5
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	8.3	8.6	9.1	8.9	8.9	9.1	9.3	9.5	9.9
Denmark	28.8	27.8	34.1	34.3	34.4	34.1	33.9	34.0	34.0	33.9
Estonia	19.9	16.2	14.8	15.1	15.5	15.9	16.2	15.4	15.3	15.3
Finland	23.4	19.8	18.4	18.2	17.4	18.2	18.2	18.0	17.1	15.8
France	11.9	10.0	12.2	12.3	12.5	12.5	12.6	12.3	11.5	11.6
Germany	16.2	15.1	13.7	13.8	14.1	14.0	14.1	14.1	14.1	14.1
Greece	5.7	8.4	6.3	9.4	9.1	7.9	8.1	7.3	8.2	8.2
Hungary	19.4	16.4	10.8	14.1	16.5	16.0	16.0	16.0	15.0	15.0
Iceland	19.9	22.9	21.7	22.8	23.2	23.8	24.0	24.7	24.9	24.7
Ireland	12.6	4.5	7.5	8.8	9.6	9.6	9.8	9.1	8.6	8.6
Israel <sup>1</sup>	13.5	10.0	6.8	6.8	6.6	6.4	6.9	7.2	7.5	7.3
Italy	15.7	14.8	16.4	17.1	17.3	17.6	15.6	15.0	15.0	15.1
Japan	5.6	7.1	6.7	6.6	6.7	6.6	6.8	6.8	6.9	6.9
Korea	1.7	3.6	3.4	3.4	3.7	4.0	4.0	4.2	4.4	4.6
Latvia	16.9	17.6	20.5	18.5	18.6	18.0	17.8	17.3	17.5	17.7
Luxembourg	7.7	6.5	5.6	6.0	6.4	7.4	7.8	8.1	8.3	6.9
Mexico	-4.0	0.2	0.7	3.2	3.6	4.0	4.4	4.7	5.1	5.6
Netherlands	7.8	11.3	12.4	12.5	12.8	12.8	11.9	13.6	13.0	13.6
New Zealand	18.5	20.1	15.9	14.8	15.2	15.7	16.0	16.2	16.5	16.7
Norway	20.1	18.9	18.7	18.8	18.5	18.4	17.4	17.3	16.7	16.3
Poland	5.3	5.5	5.6	5.8	5.9	6.0	6.2	6.2	6.3	6.4
Portugal	7.1	5.4	5.0	5.1	5.5	8.6	8.2	10.1	10.3	10.4
Slovak Republic	6.2	5.1	2.9	5.5	5.5	6.7	7.0	7.3	7.4	7.6
Slovenia	11.9	8.9	8.4	8.5	8.4	8.3	8.4	8.4	8.5	8.8
Spain	10.1	10.7	11.6	11.8	12.4	12.5	12.5	11.2	11.2	11.1
Sweden	25.3	18.2	15.4	15.5	15.6	15.8	15.1	15.3	15.6	15.8
Switzerland	9.1	9.5	8.9	8.9	8.6	8.7	8.4	8.4	8.4	8.4
Turkey <sup>2</sup>	14.0	14.4	9.3	9.3	9.4	9.7	9.9	10.0	9.7	10.1
United Kingdom	15.1	15.6	14.3	13.4	13.0	11.9	11.4	11.1	11.1	10.9
United States	15.5	14.6	13.8	15.2	15.2	15.1	15.2	15.2	15.3	15.4
<i>Unweighted average</i>										
<b>OECD-Average</b>	<b>13.2</b>	<b>12.4</b>	<b>11.9</b>	<b>12.3</b>	<b>12.5</b>	<b>12.6</b>	<b>12.6</b>	<b>12.6</b>	<b>12.5</b>	<b>12.5</b>
<b>OECD-EU 22</b>	<b>14.1</b>	<b>12.8</b>	<b>12.7</b>	<b>13.2</b>	<b>13.4</b>	<b>13.6</b>	<b>13.4</b>	<b>13.4</b>	<b>13.1</b>	<b>13.1</b>

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 2006.

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**Table 6.8c. Income tax plus employee contributions less cash benefits, married couple at 100% and 33% of average earnings**

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

	2000	2007	2010	2011	2012	2013	2014	2015	2016	2017
Australia	22.8	19.6	18.3	18.3	18.9	18.7	19.0	19.7	19.9	20.0
Austria	27.5	29.7	28.4	28.8	29.0	29.4	29.6	29.7	27.2	27.4
Belgium	38.1	34.8	35.5	35.4	35.3	34.8	34.6	34.1	31.9	31.8
Canada	22.0	19.8	18.9	19.1	19.1	19.3	19.9	19.8	19.6	19.5
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	20.8	19.6	20.1	19.9	19.9	20.1	20.3	20.5	20.9
Denmark	37.8	35.8	33.6	33.8	33.9	33.5	33.3	33.6	33.6	33.5
Estonia	19.9	16.8	17.6	17.9	18.3	17.9	18.2	17.0	16.9	16.9
Finland	30.4	26.4	25.3	25.2	24.8	25.6	26.0	26.0	25.6	25.2
France	25.3	23.7	25.9	26.0	26.2	26.3	26.6	26.5	25.8	25.9
Germany	36.7	36.3	34.2	34.7	34.8	34.5	34.5	34.6	34.7	34.8
Greece	21.6	24.4	22.3	25.6	25.6	24.4	24.1	22.8	24.0	24.2
Hungary	31.9	33.4	27.8	31.6	35.0	34.5	34.5	34.5	33.5	33.5
Iceland	20.1	23.1	22.4	23.5	23.9	24.5	24.6	25.2	25.4	25.2
Ireland	15.0	6.9	9.9	11.2	12.0	12.6	12.8	12.1	11.6	11.7
Israel <sup>1</sup>	21.1	16.8	13.7	13.7	13.4	13.2	13.7	14.0	14.4	14.2
Italy	24.9	24.3	25.9	26.6	26.8	27.1	25.1	24.5	24.5	24.6
Japan	18.9	19.2	19.6	20.1	20.4	20.5	20.9	21.1	21.3	21.3
Korea	8.4	10.9	11.2	11.4	11.9	12.3	12.3	12.6	12.8	13.0
Latvia	25.9	26.6	29.5	29.5	29.6	29.0	28.3	27.8	28.0	28.2
Luxembourg	19.2	18.4	17.7	19.1	18.6	19.6	20.0	20.8	21.0	19.1
Mexico	-2.6	1.6	2.0	4.5	4.9	5.3	5.7	6.1	6.5	7.0
Netherlands	30.8	27.9	27.7	27.7	27.9	30.2	27.7	26.0	25.1	25.2
New Zealand	18.5	20.1	15.9	14.8	15.2	15.7	16.0	16.2	16.5	16.7
Norway	27.9	26.7	26.5	26.6	26.3	26.2	25.6	25.5	24.9	24.5
Poland	26.4	26.5	23.4	23.6	23.7	23.8	24.0	24.1	24.2	24.3
Portugal	18.1	16.4	16.0	16.1	16.5	19.6	19.2	21.1	21.3	21.4
Slovak Republic	18.2	18.5	16.3	18.9	18.9	20.1	20.4	19.7	19.8	20.0
Slovenia	34.0	31.0	30.5	30.6	30.5	30.4	30.5	30.5	30.6	30.9
Spain	16.5	17.1	17.9	18.1	18.8	18.8	18.9	17.6	17.6	17.4
Sweden	32.3	25.2	22.4	22.5	22.6	22.8	22.1	22.3	22.6	22.7
Switzerland	15.6	15.6	15.0	15.1	14.9	15.0	14.7	14.7	14.6	14.6
Turkey <sup>2</sup>	28.0	29.4	24.3	24.3	24.4	24.7	24.9	25.0	24.7	25.1
United Kingdom	22.7	24.0	22.6	21.6	21.1	19.9	19.3	19.1	19.2	19.1
United States	23.1	22.3	21.5	20.9	20.9	22.7	22.8	22.8	22.9	23.0
<i>Unweighted average</i>										
<b>OECD-Average</b>	<b>23.0</b>	<b>22.2</b>	<b>21.3</b>	<b>21.8</b>	<b>22.0</b>	<b>22.3</b>	<b>22.2</b>	<b>22.1</b>	<b>22.0</b>	<b>22.0</b>
<b>OECD-EU 22</b>	<b>26.1</b>	<b>24.8</b>	<b>24.1</b>	<b>24.8</b>	<b>25.0</b>	<b>25.2</b>	<b>25.0</b>	<b>24.8</b>	<b>24.5</b>	<b>24.5</b>

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

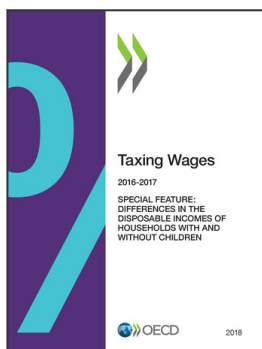
2. Wage figures are based on the old definition of average worker (ISIC D, rev3.) for years 2000 to 2006.

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