

6 Evolution of the tax burden (2000-20)

The chapter presents the evolution of the tax burdens on labour income between 2000 and 2020. The chapter contains Tables 6.1 to 6.24 that are grouped by tax measures for the eight household types: Tables 6.1 to 6.8 containing the (average) tax wedge comprising income taxes plus employee and employer social security contributions (including any applicable payroll taxes) less cash benefits; Tables 6.9 to 6.16 providing the (average) burden of personal income taxes; and the Table 6.17 to 6.24 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 household types over the period 2000 to 2020 is presented in Tables 6.1 to 6.24 in the last section of this chapter titled “Tables showing income taxes, social security contributions and cash benefits”. Each of the Tables 6.1 to 6.24 corresponds to a tax burden measure for a particular household type.

The discussion focuses on the main observable trends over the period and highlights selected important year-to-year changes¹.

Important trends

The OECD average tax wedge, the personal income tax burden and the net tax burden (personal income tax plus social security contributions less cash benefits) have all declined between 2000 and 2020 for each of the selected household types.

- The reductions over the period in the OECD average tax wedge ranged from 1.6 percentage points (for single workers earning 167% of the AW) to 5.4 percentage points (for single parents earning 67% of the AW).
- The decrease in the OECD average personal income tax burden ranged from 1.0 percentage point (for single workers earning the AW) to 2.6 percentage points (for single parents earning 67% of the AW).
- The OECD net personal average tax burden has also declined for all household types in the period considered. The reduction ranged from 0.7 percentage points (for single workers earning 167% of the AW) to 4.3 percentage points (for single parents earning 67% of the AW).

Tax wedge

Focusing on the overall (average) tax wedge (Table 6.1 to Table 6.8), twenty-one OECD countries had a reduction of more than 5 percentage points between 2000 and 2020 for at least one household type – Austria, Belgium, Canada, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Ireland, Israel, Italy, Lithuania, the Netherlands, New Zealand, Poland, Slovenia, Sweden, the United Kingdom and the United States.

The largest decline is observed in Poland where the single parent benefited from a reduction in the tax wedge of 33.2 percentage points. In Poland, the one-earner couple on the AW and the two-earner couples with total wage earnings at 167% of the AW and at 200% of the AW (with each of these three household types having two children), also experienced large decreases in the tax wedge that exceeded 10 percentage points (i.e. 20.1 percentage points, 13.8 percentage points and 12.2 percentage points respectively). In Lithuania, large decreases in the tax wedge are also observed for the household types with children – 30.2 percentage points for the single parent, 25.6 percentage points for the one-earner couple on the AW, 15.2 percentage points for the two-earner couple with total wage earnings at 167% of the AW and 13.8 percentage points for the two-earner couple with total wage earnings at 200% of the AW. In Lithuania, those declines derive from measures in response to the COVID-19 crisis; i.e. the tax-exempt amount was increased and a one-off child benefit payment was made to families in 2020. Reductions of more than 10 percentage points in the tax wedge for at least one household type are also observed in Belgium, Canada, France, Hungary, Ireland, the Netherlands and New Zealand.

In Belgium, the tax wedge decreased by 10.9 percentage points for the single parent on 67% of the AW. In Canada, the tax wedge decreased by 17.6 percentage points for the single parent earning 67% of the

AW and by 13.0 percentage points for the one-earner married couple on the AW with two children. In France, the tax wedge declined by 17.2 percentage points for the single parent at 67% of the AW. In Hungary, there were reductions of more than 10 percentage points for six out of the eight household types. The largest decreases were for the single worker earning 167% of the AW (15.5 percentage points) and the one-earner married couple, with two children, earning the AW (13.8 percentage points). In Ireland, the tax wedge decreased by 15.3 percentage points for the single parent on 67% of the AW. In the Netherlands, the tax wedge decreased by more than 10 percentage points for the single worker earning 67% of the AW with or without children, by 20.4 percentage points and by 13.3 percentage points respectively. In New Zealand, only the single parent earning 67% of the AW benefited from a reduction in the tax wedge exceeding 10 percentage points (15.1 percentage points).

In contrast, between 2000 and 2020, there were increases in the tax wedge of more than 5 percentage points for at least one household type in six countries – the Czech Republic, Iceland, Korea, Mexico, Norway and Turkey. The largest increase was in Iceland where the tax wedge raised by 10.2 percentage points for the single parent on 67% of the AW and also by 5.5 for the one-earner couple on the AW with two children. In the Czech Republic, it increased by 9.2 percentage points for the single parent on 67% of the AW. In Mexico, seven of the household types experienced increases between 7.5 and 8.9 percentage points. Only the single worker on 167% of the AW had a tax wedge increased by less than 5 percentage points (3.7 percentage points). In Turkey, the single worker earning 167% of the AW had the tax wedge increased by 8.0 percentage points. In Korea, there were increases by between 5.0 and 6.9 percentage points for the household types without children. In Norway, it increased by 6.0 percentage points for the single parent on 67% of the AW.

The tax wedge has decreased for all household types in sixteen OECD countries (Australia, Belgium, Canada, Denmark, Estonia, Finland, Germany, Hungary, Ireland, Israel, Latvia, Lithuania, Poland, Sweden, Switzerland and the United States), while it has increased across all household types in three countries (Japan, Luxembourg and Mexico).

Average personal income tax rate

Between 2000 and 2020, the average personal income tax burden (Table 6.9 to Table 6.16) decreased for the eight household types in fifteen of the OECD countries: Belgium, Canada, Estonia, Finland, Germany, Hungary, Ireland, Israel, Latvia, Lithuania, Slovenia, Sweden, Switzerland, Turkey and the United Kingdom. Among those countries, there were decreases of more than 5 percentage points in the personal income tax rates. The most significant reductions affecting most of the household types are noted in Hungary where there were decreases exceeding 10 percentage points for three of the household types; i.e. by 15.3 percentage points for the single worker earning 167% of the AW, 12.9 percentage points for the one-earner married couple earning the AW with children and 10.6 percentage points for the two-earner couple with total wage earnings at 200% of the AW with two children. In Estonia, the average personal income tax rate decreased by between 8.0 and 14.3 percentage points for seven of the household types. The largest decrease was observed for the single parent on 67% of the AW. The only household type with a decrease that was lower than 5 percentage points was the single worker on 167% of the AW (3.9 percentage points). In Sweden, most of the household types had decreases of between 9.1 and 9.8 percentage points, the exception being the single taxpayer earning 167% of the AW (reduction of 6.4 percentage points). In Lithuania, the average personal income tax rates decreased by between 9.4 and 9.6 percentage points for most of the household types, the exception being the single parent on 67% of the AW (3.7 percentage points). In the United Kingdom, the single parent on 67% of the AW experienced the largest decrease (9.4 percentage points). In Finland, it decreased by between 6.2 and 8.5 percentage points over the eight household types. In Israel, the average personal income tax rate decreased by 6.4 to 8.2 percentage points for most of the household types, the exception being the single parent at 67% of the AW who experienced a reduction of 2.9 percentage points. Other decreases of more than 5 percentage

points are observed in Belgium for six of the household types (up to 7.0 percentage points) and Latvia for the single parent earning 67% of the AW (5.4 percentage points).

At the other extreme, the average personal income tax rate increased across all the eight household types in six OECD countries: Denmark, Greece, Japan, Korea, Mexico and the Netherlands. Among those countries, there were increases of more than 5 percentage points. In the Netherlands, there were increases of 11.2 percentage points for the one-earner married couple on the AW with two children, 6.7 percentage points for the single worker earning the AW and 6.0 percentage points for the two-earner couple with total earnings at 200% of the AW with two children. In Mexico the increases ranged from 5.9 to 9.4 percentage points over the eight household types. The average personal income tax rate increased by more than 5 percentage points in Denmark for the one-earner married couple on the AW with two children (5.5 percentage points).

There were fifteen other OECD member countries with both reductions and increases in the average personal income tax among the household types: Australia, Austria, Chile, the Czech Republic, France, Iceland, Italy, Luxembourg, New Zealand, Norway, Poland, Portugal, the Slovak Republic, Spain and the United States. Significant changes of more than 5 percentage points are observed among those countries. In the Czech Republic, there were reductions of 9.7 percentage points for the single parent on 67% of the AW and 8.5 percentage points for the one-earner married couple on the AW with children. In Austria and Italy, the personal income tax rate decreased by more than 5 percentage points for the single parent on 67% of the AW (8.3 percentage points and 6.2 percentage points respectively). In contrast, in Portugal, it increased by 5.4 percentage for the single worker on 167% of the AW.

In Chile, the average income tax rates stayed constant for most of the household types as they did not pay personal income taxes between 2000 and 2020. There were small changes of 0.03² percentage points or less for the household types that paid income taxes ; i.e. the single worker on the AW (+0.03 percentage points), the two-earner couple with total earnings at 167% of the AW without children (+0.02 percentage points) and the single worker on 167% of the AW (-0.03 percentage points). In Colombia, there were no changes for the eight household types between 2000 and 2020 as no personal income taxes were levied at their levels of earnings.

Net personal average tax rate

The net personal average tax rate takes into account personal income taxes and employee social security contributions as well as cash benefits (Table 6.17 to Table 6.24). It decreased between 2000 and 2020 for the eight household types in thirteen OECD countries: Australia, Belgium, Canada, Denmark, Estonia, Germany, Ireland, Israel, the Netherlands, Poland, Sweden, Switzerland and the United States. Among those countries, there were decreases of more than 5 percentage points. The most significant reductions are observed in Poland, where the net personal average tax rate fell by 38.5 percentage points for the single parent earning 67% of the AW, followed by the one-earner couple on the AW with two children (23.2 percentage points). In the Netherlands, the decline in the net personal average tax rate exceeded 10 percentage points for the single worker on 67% of the AW, with or without children (by 20.0 percentage points and 12.6 percentage points respectively) and for the two-earner couple with total earnings at 167% of the AW with two children (10.2 percentage points). There were decreases exceeding 10 percentage points also in Canada for the single parent on 67% of the AW (18.3 percentage points) and the one-earner married couple on the AW with children (13.4 percentage points) and in Ireland for the single parent on 67% of the AW (16.1 percentage points). In Sweden, reductions of more than 5 percentage points in net personal average tax rates are observed over the eight household types. Furthermore, seven of them had reductions exceeding 8 percentage points. It decreased the most for the single worker earning 67% of the AW without children (9.8 percentage points), for the two-earner couple with total earnings at 167% of the AW without children (9.4 percentage points) and for the single average worker (9.1 percentage points). In

Estonia, the net personal average tax rate decreased the most for the two-earner couple with total earnings at 167% of the AW with two children (9.7 percentage points), the second largest decrease was observed for the single worker on 67% of the AW without children (9.4 percentage points). In Belgium, it declined by more than 5 percentage points for six out of the eight household types; the largest decrease being for the single parent on 67% of the AW (9.2 percentage points). In Denmark, there were decreases exceeding 5 percentage points for seven out of the eight household types. The single worker on 167% of the AW experienced the largest decrease (8.5 percentage points). In Israel reductions ranging from 6.1 to 8.1 percentage points are observed for all but one household type, the exception being the single parent on 67% of the AW (reduction of 0.3 percentage point). In the United States, the net personal average tax rate decreased by more than 5 percentage points for the one-earner couple on the AW with two children (7.4 percentage points) and the two-earner couples on 167% of the AW with two children (5.8 percentage points). Finally, in Germany, a decrease of more than 5 percentage points was observed for the single worker on 167% of the AW (5.4 percentage points).

In contrast, the net personal average tax rate increased across all household types in three OECD countries: Japan, Mexico and the Slovak Republic. Two of those countries experienced increases of more than 5 percentage points. The largest change was in the Slovak Republic where it increased by 9.5 percentage points for the single parent on 67% of the AW. In Mexico, net personal average tax rates increased by between 5.3 and 9.4 percentage points over the eight household types.

There were twenty-one other OECD member countries with both reductions or increases in the net personal average tax rate among the household types: Austria, Chile, Colombia, the Czech Republic, Finland, France, Greece, Hungary, Iceland, Italy, Korea, Latvia, Lithuania, Luxembourg, New Zealand, Norway, Portugal, Slovenia, Spain, Turkey and the United Kingdom. Among those countries, changes of more than 5 percentage points are observed. There was a significant decrease in France where the net personal average tax rate fell by 19.2 percentage points for the single parent on 67% of the AW. For the latter household type, there were also decreases exceeding 10 percentage points in New Zealand (15.1 percentage points) and in Lithuania (12.7 percentage points). It also declined by 10.1 percentage points for the one-earner couple on AW with two children in Lithuania. In Hungary, the net personal average tax rate decreased by 9.3 percentage points for the single worker on 167% of the AW. Reductions of more than 5 percentage points are observed for single parents on 67% of the AW in the United Kingdom (7.0 percentage points), Greece and Italy (both by 5.6 percentage points). In Finland, the net personal average tax rate decreased by 5.5 percentage points for the single worker on 67% of the AW without children. In contrast, there were significant increases in the net personal average tax rate in the Czech Republic and in Iceland for the single parent on 67% of the AW (by 13.4 and 9.3 respectively). In Lithuania, the increases were between 6.9 and 7.1 percentage points for the household types without children. There were increases of more than 5 percentage points for the single parent on 67% of the AW in Norway (6.6 percentage points), for the single worker on 167% of the AW in Korea (5.5 percentage points), Portugal (5.4 percentage points) and Turkey (6.0 percentage points). In Korea, the net personal average tax rate also increased by more than 5 percentage points for the single average worker (6.0 percentage points).

Progressivity

The degree of progressivity of the personal income tax system can be assessed by comparing the burden faced by single workers earning 67% of the AW with that faced by their counterparts earning 167% of the AW. Hence Table 6.9 is compared with Table 6.11. For all OECD countries (except Hungary) and for all years between 2000 and 2020 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 of tax burden are the same for both workers from 2013 onwards. In Mexico, from 2000 to 2010, the 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 personal income taxes has increased in OECD countries. On average (excluding Mexico), the single person earning 67% of the AW paid 52% of the tax burden of the person earning 167% of the AW in 2000 and 49% in 2020.

Comparing the situation in each OECD country, personal income taxes have become more progressive in nineteen countries: Belgium, Canada, Estonia, Finland, France, Germany, Ireland, Israel, Italy, Japan, Latvia, Lithuania, Luxembourg, New Zealand, Norway, Sweden, Switzerland, Turkey and the United Kingdom. The most significant changes were in Estonia where the tax burden on lower paid worker as a share of the tax burden of the higher paid worker fell from 86% in 2017 to 42% in 2018 and in Italy where the corresponding measure decreased gradually from 60% in 2000 to 39% in 2020.

Between 2000 and 2020, personal income taxes became slightly less progressive (using this measure) in sixteen OECD countries: Australia, Austria, the Czech Republic, Denmark, Greece, Hungary, Iceland, Korea, Mexico, the Netherlands, Poland, Portugal, the Slovak Republic, Slovenia, Spain and the United States. The most significant changes occurred in Hungary where the ratio rose from about 58% of the higher-paid person's tax burden in 2000 to 100% from 2013 onwards and in Iceland where it rose from 55% in 2000 to 72% in 2020.

The tax burden ratio remained at the same level in Chile and Colombia between 2000 and 2020. In Chile, the lower paid worker on 67% of the AW did not pay personal income tax between 2000 and 2020. In Colombia, no personal income taxes were levied on earnings at either 67% or 167% of the AW between 2000 and 2020.

Families

The results presented in Table 6.21 and Table 6.18 can be used to compare the net tax burdens (personal income tax plus employee social security contributions less cash benefits) faced by a one-earner married couple earning the AW with two children, and the single worker without children at the same income level. The OECD average tax savings for the married couple compared with the single person represented 10.5% of gross income in 2000 and 12.0% in 2020.

Between 2000 and 2020, the savings for the one-earner married couple increased in eighteen countries and declined in eighteen others. No tax savings are observed for Mexico, as the tax burden is the same for the two household types. There were five countries where the tax savings have increased by more than 5 percentage points: in Poland increasing by 19.5 percentage points from 5.7% to 25.2% of gross income, in Lithuania increasing by 17.1 percentage points from 0% to 17.1% of gross income, in Canada increasing by 11.5 percentage points from 10.9% to 22.4% of gross income, in New Zealand increasing by 8.3 percentage points from 5.8% to 14.1% of gross income and in Portugal increasing by 5.2 percentage points from 8.8% to 14.0% of gross income. There were corresponding reductions of more than 5 percentage points in Norway with a reduction in the tax savings by 7.4 percentage points from 11.4% to 4.0% and in Slovenia where the tax savings decreased by 5.2 percentage points from 25.4% to 20.2% 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 household types across the OECD over the period 2000 to 2020 is presented in Tables 6.1 to 6.24.

- Tables 6.1 to 6.8 contain the (average) tax wedge comprising income taxes plus employee and employer social security contributions (including any applicable payroll taxes) less cash benefits,
- Tables 6.9 to 6.16 provide the (average) burden of personal income taxes, and the

- Tables 6.17 to 6.24 depict the (average) burden of income taxes plus employee social security contributions less cash benefits (net personal average tax rates).

Tables 6.25 and 6.26 show the average gross and net earnings of a single individual between 2000 and 2020 in US dollar using purchasing power parities of national currencies and in national currencies.

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

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

	2000	2010	2013	2014	2015	2016	2017	2018	2019	2020
Australia	25.9	21.0	21.9	22.4	23.1	23.4	23.6	24.1	22.7	23.3
Austria	43.2	43.5	44.6	44.8	45.1	43.0	43.1	43.3	43.6	42.7
Belgium	51.4	50.4	50.0	49.9	49.4	47.5	47.3	46.1	45.5	44.1
Canada	27.7	25.8	26.3	26.5	26.5	26.5	25.7	25.9	25.4	24.5
Chile	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Colombia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Czech Republic	41.3	39.0	39.4	39.7	40.0	40.3	40.8	41.4	41.6	41.6
Denmark	37.4	33.5	33.3	33.1	33.4	33.4	33.3	32.6	32.7	32.4
Estonia	39.8	38.7	38.8	38.9	38.0	37.9	38.0	32.7	33.2	33.1
Finland	42.7	36.8	37.6	38.0	37.9	38.3	36.9	36.5	35.8	34.6
France	43.9	46.8	45.5	45.0	43.6	42.9	42.8	42.9	42.0	40.0
Germany	47.6	44.9	45.1	45.1	45.3	45.4	45.4	45.4	45.2	44.9
Greece	35.9	35.8	37.0	36.1	34.8	36.2	36.5	37.0	37.0	35.3
Hungary	51.4	43.8	49.0	49.0	49.0	48.2	46.2	45.0	44.6	43.6
Iceland	23.8	28.4	29.7	29.7	30.2	30.3	29.5	29.6	29.4	28.7
Ireland	27.5	24.2	25.2	25.3	24.9	24.3	24.0	24.3	24.6	24.1
Israel	23.2	14.1	13.6	14.2	14.8	15.2	15.1	15.7	16.0	15.3
Italy	43.6	44.0	44.9	41.9	40.8	40.8	40.7	40.8	41.0	40.0
Japan	28.7	28.9	30.2	30.6	30.9	31.0	31.0	31.2	31.2	31.2
Korea	15.0	17.4	18.1	18.2	18.4	18.6	18.9	19.2	19.7	20.0
Latvia	41.7	43.2	42.8	42.1	41.7	41.2	41.3	39.7	39.6	38.1
Lithuania	43.0	38.8	39.5	39.0	39.3	39.0	37.8	37.2	34.8	33.3
Luxembourg	29.8	28.8	31.2	31.6	32.4	32.5	30.2	30.5	30.7	29.9
Mexico	7.6	12.9	14.4	14.7	15.0	15.3	16.1	16.1	16.8	16.5
Netherlands	42.3	33.6	32.7	31.8	32.0	30.4	30.4	30.8	29.7	29.0
New Zealand	18.6	14.3	13.3	13.4	13.5	13.6	13.7	13.8	13.9	14.0
Norway	35.1	34.1	34.1	33.8	33.7	33.2	32.9	32.8	32.7	32.8
Poland	37.0	33.3	34.8	34.9	35.0	34.9	35.0	35.1	35.0	34.1
Portugal	33.2	32.2	35.2	34.8	36.3	36.4	36.6	36.7	37.0	37.1
Slovak Republic	40.7	35.0	38.7	38.9	39.1	39.3	39.4	39.7	39.7	38.8
Slovenia	42.6	38.6	38.5	38.6	38.6	38.7	40.0	39.8	40.3	40.1
Spain	34.9	36.5	37.2	37.3	35.8	35.8	35.8	35.9	35.9	35.8
Sweden	48.6	40.7	40.9	40.5	40.6	40.8	40.9	41.0	40.4	40.5
Switzerland	20.2	19.3	19.4	19.2	19.1	19.3	19.4	19.4	19.5	19.4
Turkey ¹	39.1	34.4	34.9	35.8	35.9	32.9	33.4	34.6	36.2	36.4
United Kingdom	29.1	29.4	26.8	26.2	26.0	26.1	26.3	26.2	26.2	26.0
United States	29.0	28.3	29.4	29.5	29.2	29.2	29.2	27.6	27.5	24.9
<i>Unweighted average</i>										
OECD-Average	33.2	31.3	31.9	31.8	31.8	31.6	31.5	31.3	31.2	30.6
OECD-EU 22	40.9	38.3	39.2	38.9	38.8	38.5	38.3	37.9	37.7	37.0

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

StatLink  <https://stat.link/vrt7qc>

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

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

	2000	2010	2013	2014	2015	2016	2017	2018	2019	2020
Australia	31.0	26.8	27.4	27.7	28.3	28.6	28.6	28.9	27.9	28.4
Austria	47.3	48.2	49.2	49.4	49.6	47.3	47.4	47.6	47.9	47.3
Belgium	57.1	55.9	55.7	55.6	55.3	53.9	53.8	52.7	52.3	51.5
Canada	32.9	30.4	31.0	31.6	31.5	31.4	30.6	30.8	30.5	30.4
Chile	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Colombia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Czech Republic	42.6	42.1	42.4	42.6	42.8	43.0	43.4	43.7	43.9	43.9
Denmark	41.5	35.9	35.8	35.6	35.9	35.9	35.8	35.4	35.5	35.2
Estonia	41.3	40.1	39.9	40.0	39.0	39.0	39.0	36.2	37.0	36.9
Finland	47.5	42.3	43.1	43.6	43.5	44.1	43.0	42.6	42.1	41.2
France	50.4	49.9	48.8	48.4	48.5	48.0	47.6	47.6	47.2	46.6
Germany	52.9	49.0	49.3	49.3	49.4	49.5	49.6	49.5	49.3	49.0
Greece	38.7	40.0	41.1	40.2	38.9	40.3	40.6	41.0	40.9	40.1
Hungary	54.7	46.6	49.0	49.0	49.0	48.2	46.2	45.0	44.6	43.6
Iceland	28.8	33.4	34.1	33.9	34.3	33.9	32.8	32.9	32.7	32.3
Ireland	35.3	30.9	33.9	34.0	33.2	32.7	32.6	32.9	33.2	32.3
Israel	29.6	20.7	20.4	21.1	21.8	22.3	22.1	22.7	22.9	22.4
Italy	47.1	47.2	47.8	47.8	47.8	47.8	47.7	47.7	48.0	46.0
Japan	29.8	30.2	31.6	32.0	32.3	32.4	32.5	32.7	32.7	32.7
Korea	16.4	20.1	21.0	21.2	21.4	21.8	22.0	22.4	22.9	23.3
Latvia	43.2	44.0	43.7	43.0	42.5	42.5	42.7	42.6	42.5	41.8
Lithuania	45.7	40.6	41.1	41.0	41.2	41.3	41.1	40.7	37.7	36.9
Luxembourg	35.8	35.3	38.2	38.6	39.5	39.6	37.8	38.2	38.5	37.5
Mexico	12.7	16.0	19.3	19.5	19.8	20.1	20.4	19.7	20.2	20.2
Netherlands	40.0	38.1	40.6	39.0	37.0	37.2	37.4	37.8	37.0	36.4
New Zealand	19.4	17.0	16.9	17.2	17.6	17.9	18.1	18.4	18.8	19.1
Norway	38.6	37.3	37.4	36.9	36.7	36.3	36.0	35.8	35.8	35.8
Poland	38.2	34.2	35.6	35.7	35.7	35.6	35.7	35.8	35.6	34.8
Portugal	37.3	37.1	41.4	41.1	42.1	41.5	41.4	40.9	41.2	41.3
Slovak Republic	42.1	38.1	41.3	41.4	41.5	41.7	41.7	41.9	41.9	41.2
Slovenia	46.3	42.5	42.4	42.5	42.6	42.7	42.9	43.2	43.5	42.9
Spain	38.6	39.7	40.7	40.7	39.4	39.4	39.3	39.4	39.4	39.3
Sweden	50.1	42.8	43.0	42.5	42.6	42.8	42.9	43.0	42.6	42.7
Switzerland	22.9	22.1	22.2	21.9	21.9	22.1	22.1	22.2	22.3	22.1
Turkey ¹	40.4	37.0	37.4	38.1	38.2	38.2	38.9	39.2	39.6	39.7
United Kingdom	32.6	32.6	31.4	31.0	30.8	30.9	31.0	31.0	30.9	30.8
United States	30.8	30.7	31.5	31.6	31.4	31.6	31.8	29.6	29.7	28.3
<i>Unweighted average</i>										
OECD-Average	36.4	34.6	35.5	35.5	35.4	35.4	35.2	35.1	35.0	34.6
OECD-EU 22	44.3	41.8	42.9	42.8	42.6	42.5	42.2	42.1	41.9	41.3

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

StatLink  <https://stat.link/sgu9ym>

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

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

	2000	2010	2013	2014	2015	2016	2017	2018	2019	2020
Australia	38.8	32.4	33.2	33.4	34.0	34.1	34.0	34.3	34.4	34.7
Austria	50.4	51.4	51.9	52.0	52.1	50.7	50.8	51.0	51.0	51.0
Belgium	62.6	61.0	60.8	60.8	60.7	59.9	59.6	59.0	58.7	58.1
Canada	35.2	32.7	33.1	33.3	33.3	32.7	32.0	32.1	31.8	31.7
Chile	8.3	8.0	8.1	8.1	8.2	8.3	8.3	8.3	8.3	8.3
Colombia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Czech Republic	44.8	44.7	44.9	45.0	45.1	45.3	45.5	45.7	45.7	45.7
Denmark	49.3	42.9	42.6	41.9	42.1	42.0	41.8	41.2	41.2	40.8
Estonia	42.5	41.2	40.8	40.9	39.9	39.9	39.9	41.2	41.2	41.2
Finland	53.2	48.2	48.9	49.4	49.4	50.1	49.1	48.8	48.4	47.8
France	52.5	53.6	54.1	54.3	54.3	54.4	54.4	54.1	54.1	53.2
Germany	56.2	51.5	51.2	51.3	51.3	51.3	51.5	51.2	51.0	51.2
Greece	44.7	45.5	48.7	47.9	45.4	45.9	46.2	46.6	46.7	46.0
Hungary	59.2	53.1	49.0	49.0	49.0	48.2	46.2	45.0	44.6	43.6
Iceland	39.6	37.8	38.6	38.4	38.6	38.5	37.7	37.5	37.4	37.1
Ireland	42.2	40.7	43.0	43.1	42.3	41.5	41.4	41.6	41.8	41.2
Israel	38.1	29.5	29.2	30.0	30.8	31.4	31.3	32.1	32.6	32.0
Italy	51.1	52.5	53.3	53.6	54.2	54.1	53.8	53.9	54.0	53.7
Japan	31.6	33.3	34.5	34.7	34.9	35.0	35.0	35.1	35.1	35.2
Korea	20.5	21.7	22.8	22.9	23.3	23.8	24.4	25.0	25.6	26.1
Latvia	44.4	44.7	44.4	43.8	43.2	43.3	43.5	42.6	42.8	42.8
Lithuania	47.9	42.0	42.1	42.1	42.1	42.1	42.1	42.1	40.0	39.9
Luxembourg	44.1	42.5	45.3	45.5	46.2	46.3	45.3	45.5	45.6	45.1
Mexico	19.5	21.4	22.2	22.6	22.8	23.1	23.4	22.8	23.2	23.2
Netherlands	44.9	41.8	42.1	50.4	42.2	42.0	42.0	42.3	42.2	41.5
New Zealand	24.2	23.3	22.8	23.1	23.3	23.6	23.8	24.0	24.3	24.5
Norway	45.2	43.0	43.0	42.5	42.4	42.0	41.7	41.7	41.6	41.5
Poland	39.1	35.0	36.2	36.3	36.3	36.2	36.2	36.3	36.1	35.4
Portugal	42.3	43.1	47.7	47.4	48.0	47.0	46.7	46.3	46.6	46.7
Slovak Republic	45.5	40.3	43.4	43.5	43.5	43.6	43.6	43.7	43.6	43.2
Slovenia	51.0	47.6	46.1	46.4	46.5	46.1	46.3	46.7	47.0	45.9
Spain	41.0	42.4	44.3	45.0	43.8	43.8	43.7	43.8	43.9	43.8
Sweden	55.7	51.0	50.8	50.6	50.7	51.5	51.6	51.6	50.7	50.4
Switzerland	27.4	26.6	26.8	26.4	26.4	26.7	26.8	26.9	26.9	26.7
Turkey ¹	35.0	39.8	40.6	41.5	41.8	42.1	42.5	42.7	42.9	42.9
United Kingdom	35.8	37.2	37.6	37.3	37.3	37.5	37.4	37.4	37.2	37.2
United States	37.1	35.9	36.3	36.4	36.3	36.4	36.5	34.1	34.1	34.5
<i>Unweighted average</i>										
OECD-Average	40.6	38.9	39.5	39.8	39.5	39.5	39.4	39.3	39.3	39.0
OECD-EU 22	48.4	46.2	46.9	47.3	46.7	46.6	46.4	46.4	46.2	45.8

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

StatLink  <https://stat.link/om8ecw>

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

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

	2000	2010	2013	2014	2015	2016	2017	2018	2019	2020
Australia	4.0	-6.5	-2.6	-1.8	-1.4	-1.1	0.6	1.9	1.1	1.2
Austria	25.2	26.1	28.8	29.2	29.6	27.4	27.7	28.1	22.3	19.8
Belgium	36.4	36.8	36.2	36.1	35.6	33.5	33.4	32.3	31.4	25.5
Canada	-0.4	-7.5	-6.1	-4.7	-15.4	-15.2	-16.3	-14.8	-14.7	-17.9
Chile	5.9	6.1	6.2	6.2	6.2	6.2	6.2	6.2	6.2	6.1
Colombia	-6.9	-5.6	-5.9	-5.8	-6.6	-6.7	-6.6	-6.4	-6.5	-8.0
Czech Republic	12.7	15.8	24.1	24.8	24.7	22.0	22.6	21.4	22.4	21.9
Denmark	11.5	8.0	7.9	5.8	6.3	6.2	4.8	4.0	4.5	4.0
Estonia	18.5	24.1	26.6	27.4	21.7	21.8	22.8	17.4	18.1	17.9
Finland	28.3	25.5	26.8	27.3	27.2	27.9	26.5	26.5	25.9	23.8
France	34.5	38.8	37.1	36.6	36.0	24.3	24.6	24.9	20.4	17.3
Germany	31.8	29.8	31.0	31.3	30.9	31.2	31.4	31.6	31.5	28.1
Greece	35.2	34.4	33.5	32.6	31.1	31.9	32.3	30.7	30.9	28.9
Hungary	34.0	27.4	25.5	26.4	27.2	25.5	23.0	21.8	22.4	22.6
Iceland	5.9	16.7	19.0	19.1	20.5	21.0	19.1	17.9	18.1	16.1
Ireland	16.6	-4.5	-0.5	0.0	0.1	0.0	1.2	3.8	5.1	1.3
Israel	3.3	1.6	1.2	2.9	2.9	0.9	1.7	3.0	3.8	2.7
Italy	29.5	28.1	29.0	26.2	25.3	25.2	25.1	25.3	25.9	23.9
Japan	15.9	9.5	15.1	16.2	17.0	17.2	17.0	17.3	16.9	17.4
Korea	14.4	16.7	17.3	16.9	17.0	17.0	17.0	17.3	17.0	13.9
Latvia	24.0	29.5	29.9	25.5	25.0	24.9	26.2	24.9	24.3	23.4
Lithuania	38.4	30.0	31.9	31.0	31.7	29.3	30.6	26.1	23.3	8.2
Luxembourg	4.4	2.0	6.6	7.6	9.0	9.3	6.6	7.6	8.3	6.1
Mexico	7.6	12.9	14.4	14.7	15.0	15.3	16.1	16.1	16.8	16.5
Netherlands	26.4	12.2	11.8	11.3	10.2	7.0	6.8	7.2	6.1	6.0
New Zealand	-3.0	-17.7	-16.9	-15.8	-14.4	-14.6	-13.5	-20.5	-19.4	-18.1
Norway	16.4	20.9	22.0	22.0	22.2	22.0	22.1	22.4	22.3	22.4
Poland	29.8	28.4	29.6	26.9	23.9	-16.3	-18.5	-11.0	-4.4	-3.5
Portugal	26.6	20.6	25.5	25.0	25.3	21.4	22.0	22.5	23.3	23.4
Slovak Republic	26.1	22.6	27.0	27.4	27.9	28.4	29.0	29.7	30.0	28.9
Slovenia	13.4	12.4	13.1	9.9	10.1	10.5	12.6	13.4	14.8	14.3
Spain	28.6	29.2	30.4	30.6	24.2	24.2	24.3	24.5	24.8	24.5
Sweden	39.9	32.3	33.2	33.0	33.2	33.6	33.9	33.1	32.5	32.8
Switzerland	6.5	4.7	4.7	4.1	4.1	4.5	4.5	4.7	4.8	4.4
Turkey ¹	39.1	33.0	33.6	34.4	34.6	31.3	31.9	33.1	34.8	35.1
United Kingdom	15.3	9.3	5.7	4.6	5.3	7.3	9.5	11.0	12.8	9.2
United States	10.7	8.9	11.3	12.0	11.7	12.2	13.0	9.7	10.1	7.0
<i>Unweighted average</i>										
OECD-Average	19.1	16.5	17.9	17.8	17.2	15.3	15.4	15.3	15.3	13.7
OECD-EU 22	26.0	23.2	24.8	24.2	23.5	20.4	20.4	20.3	20.2	18.2

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


StatLink  <https://stat.link/ztwf42>

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

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

	2000	2010	2013	2014	2015	2016	2017	2018	2019	2020
Australia	23.4	14.6	16.9	17.4	17.8	18.0	20.7	21.5	20.8	20.8
Austria	35.2	36.4	38.6	38.9	39.2	36.8	37.0	37.3	33.7	32.0
Belgium	42.6	41.2	40.7	40.6	40.3	38.5	38.4	37.4	36.6	34.9
Canada	23.1	17.6	18.6	19.3	11.0	11.6	10.7	12.1	12.2	10.1
Chile	6.3	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Colombia	-4.6	-3.8	-3.9	-3.9	-4.4	-4.5	-4.4	-4.3	-4.3	-5.4
Czech Republic	22.0	21.1	26.1	26.7	26.8	25.3	26.0	25.5	26.4	26.1
Denmark	28.2	24.9	25.1	24.9	25.3	25.2	25.2	24.9	25.3	25.1
Estonia	32.8	31.0	32.4	32.9	28.6	28.5	29.0	26.1	27.1	26.8
Finland	40.3	37.0	38.1	38.6	38.9	39.6	38.5	38.2	37.7	36.7
France	41.3	42.9	41.1	40.5	40.5	40.0	39.4	39.3	38.6	37.9
Germany	35.3	32.6	33.6	33.8	34.0	34.2	34.3	34.4	34.3	32.9
Greece	40.3	40.3	40.3	39.5	37.4	38.4	38.8	37.9	37.9	37.1
Hungary	43.9	36.7	34.2	34.8	35.3	33.8	31.4	30.2	30.3	30.1
Iceland	13.1	19.2	21.3	21.8	23.2	23.3	21.6	20.2	19.9	18.6
Ireland	20.4	14.7	18.2	18.5	17.7	16.9	16.9	17.6	17.8	16.1
Israel	25.5	17.5	17.0	18.7	19.2	19.6	19.5	20.2	20.5	19.9
Italy	39.3	37.8	38.4	38.5	38.6	38.6	38.4	38.6	39.1	36.4
Japan	26.4	22.1	26.0	26.5	27.0	27.2	27.3	27.5	27.5	27.5
Korea	15.7	17.8	18.5	18.6	19.0	19.5	19.7	20.3	20.4	18.3
Latvia	31.4	34.8	35.1	31.9	31.4	31.5	32.6	32.6	32.2	31.1
Lithuania	45.7	34.7	36.0	35.6	36.1	37.8	35.7	33.3	30.0	20.1
Luxembourg	11.7	12.9	16.0	16.5	17.5	17.7	16.6	17.1	17.4	16.3
Mexico	12.7	16.0	19.3	19.5	19.8	20.1	20.4	19.7	20.2	20.2
Netherlands	29.9	30.8	34.5	33.0	31.4	31.9	32.2	32.7	32.0	30.0
New Zealand	13.6	-0.9	2.4	3.8	4.9	5.5	6.4	1.9	3.5	5.0
Norway	28.4	30.7	31.2	32.0	31.9	31.7	31.5	32.4	32.2	32.2
Poland	33.3	28.4	29.9	30.3	30.6	14.4	10.5	15.1	17.5	13.2
Portugal	30.2	26.3	30.2	29.8	30.7	28.2	28.8	29.3	29.9	30.0
Slovak Republic	31.3	23.5	28.2	28.6	29.0	29.5	30.0	30.7	31.0	30.1
Slovenia	25.0	22.9	23.2	23.5	23.6	23.9	24.4	25.1	25.8	25.5
Spain	32.3	34.0	34.8	34.9	33.7	33.7	33.7	33.9	34.0	33.9
Sweden	44.3	37.2	37.9	37.4	37.7	38.0	38.2	37.7	37.3	37.5
Switzerland	11.7	10.3	9.8	9.3	9.3	9.6	9.6	9.8	9.9	9.6
Turkey ¹	40.4	35.4	35.8	36.6	36.7	36.6	37.3	37.7	38.0	38.2
United Kingdom	27.8	26.5	26.8	26.4	25.8	26.0	26.3	26.3	26.4	26.4
United States	21.2	18.5	20.3	20.6	20.4	20.6	20.9	18.5	18.6	14.0
<i>Unweighted average</i>										
OECD-Average	27.6	25.2	26.5	26.6	26.3	25.8	25.7	25.6	25.5	24.4
OECD-EU 22	33.5	31.0	32.4	32.3	32.0	31.0	30.7	30.7	30.5	29.1

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

StatLink  <https://stat.link/g6qevu>

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

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

	2000	2010	2013	2014	2015	2016	2017	2018	2019	2020
Australia	26.7	23.8	25.2	25.5	26.2	26.5	26.6	27.0	25.8	26.3
Austria	39.0	40.1	41.7	42.0	42.2	39.9	40.0	40.3	38.3	37.0
Belgium	50.9	48.9	48.5	48.4	48.1	46.4	46.3	45.1	44.6	43.4
Canada	29.7	26.5	27.2	27.3	24.3	24.7	23.9	24.3	24.1	23.5
Chile	6.6	6.6	6.7	6.7	6.7	6.7	6.7	6.7	6.7	6.6
Colombia	-5.5	-4.5	-4.7	-4.7	-5.3	-5.4	-5.3	-5.2	-5.2	-6.4
Czech Republic	36.3	34.3	35.1	35.5	35.5	34.6	35.1	34.8	35.3	35.1
Denmark	35.8	31.0	31.0	30.8	31.1	31.1	31.0	30.6	30.8	30.5
Estonia	37.4	35.8	36.3	36.6	33.7	33.6	33.9	30.0	30.7	30.5
Finland	41.3	37.0	37.9	38.4	38.4	39.0	37.8	37.5	37.0	35.9
France	43.3	45.3	44.1	43.6	43.2	42.5	42.2	42.3	41.7	40.2
Germany	45.4	41.4	42.0	42.2	42.3	42.5	42.6	42.6	42.4	41.5
Greece	39.1	39.2	40.1	39.2	37.5	38.4	38.8	38.4	38.5	37.4
Hungary	47.0	39.6	40.1	40.5	40.8	39.6	37.3	36.2	36.1	35.6
Iceland	25.4	30.4	31.8	32.1	32.7	32.5	31.4	31.2	31.1	29.9
Ireland	29.3	22.1	25.4	25.7	24.8	24.3	24.4	24.9	25.4	24.2
Israel	21.6	14.4	14.1	15.1	15.5	15.8	15.8	16.3	16.5	16.0
Italy	44.2	42.5	43.1	41.9	41.5	41.5	41.4	41.5	41.8	40.0
Japan	28.2	25.4	28.5	28.9	29.3	29.4	29.5	29.7	29.7	29.7
Korea	15.5	17.9	18.6	18.7	19.0	19.4	19.7	20.1	20.4	19.3
Latvia	35.5	38.2	38.2	36.0	35.5	35.4	36.1	35.5	35.2	33.9
Lithuania	44.6	38.8	39.5	39.0	39.3	38.3	36.5	36.3	31.9	29.4
Luxembourg	21.4	22.5	25.9	26.5	27.5	27.7	25.8	26.4	26.8	25.5
Mexico	10.6	14.7	17.3	17.6	17.9	18.2	18.7	18.3	18.8	18.7
Netherlands	38.1	31.9	33.0	31.7	30.6	29.5	29.6	30.0	29.0	28.5
New Zealand	19.0	13.9	15.9	16.3	16.5	16.7	16.9	17.1	17.3	17.6
Norway	33.0	33.4	33.7	33.4	33.2	32.9	32.6	32.5	32.4	32.5
Poland	35.8	30.7	32.5	32.8	33.0	28.0	27.0	27.2	25.0	22.0
Portugal	33.0	32.5	37.0	36.7	35.7	35.9	36.2	35.8	36.3	36.4
Slovak Republic	37.2	31.9	35.5	35.8	36.0	36.3	36.6	37.0	37.1	36.3
Slovenia	37.1	34.0	34.4	34.5	34.6	34.4	35.1	35.3	35.7	35.5
Spain	35.4	36.7	37.6	37.6	36.3	36.3	36.2	36.3	36.4	36.3
Sweden	46.0	38.6	39.1	38.7	38.8	39.1	39.3	39.0	38.5	38.7
Switzerland	17.7	16.4	16.0	15.5	15.4	15.8	15.9	16.0	16.2	15.7
Turkey ¹	39.9	35.4	35.8	36.6	36.7	35.5	36.2	36.8	37.7	37.8
United Kingdom	28.4	28.4	26.8	26.3	26.2	26.4	26.6	26.6	26.7	26.5
United States	26.9	25.3	26.3	26.6	26.3	26.4	26.5	24.0	24.0	21.3
<i>Unweighted average</i>										
OECD-Average	31.8	29.7	30.7	30.7	30.5	30.2	30.0	29.8	29.6	28.9
OECD-EU 22	38.8	36.0	37.2	37.0	36.7	36.1	35.9	35.6	35.2	34.3

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

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

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

	2000	2010	2013	2014	2015	2016	2017	2018	2019	2020
Australia	29.6	26.8	27.4	27.7	28.3	28.6	28.6	28.9	27.9	28.4
Austria	41.7	42.9	44.5	44.7	45.0	42.5	42.7	42.9	41.3	40.2
Belgium	53.7	51.8	51.5	51.4	51.1	49.7	49.5	48.4	48.0	47.1
Canada	32.3	28.9	29.6	30.3	28.0	27.9	27.1	27.5	27.2	26.8
Chile	6.6	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Colombia	-4.6	-1.9	-2.0	-2.0	-4.4	-4.5	-4.4	-4.3	-4.3	-5.4
Czech Republic	39.4	37.2	37.3	37.6	37.7	36.9	38.8	37.1	39.5	37.3
Denmark	38.1	32.7	32.6	32.4	32.7	32.7	32.7	32.3	32.5	32.2
Estonia	38.6	36.9	37.3	37.5	34.9	34.8	35.1	32.2	33.0	32.8
Finland	43.9	39.7	40.6	41.1	41.2	41.8	40.7	40.4	39.9	38.9
France	46.5	47.1	46.0	45.5	45.6	45.1	44.6	44.7	44.3	43.6
Germany	48.3	44.1	44.5	44.6	44.7	44.9	44.9	44.9	44.7	44.3
Greece	40.8	41.0	42.5	41.6	39.7	40.7	41.0	41.4	41.3	40.6
Hungary	49.3	41.7	41.6	41.9	42.2	41.0	38.8	37.6	37.5	36.9
Iceland	28.8	33.3	34.1	33.9	34.3	33.9	32.8	32.9	32.7	32.0
Ireland	33.7	27.0	30.6	30.8	29.9	29.3	29.2	29.7	30.1	29.1
Israel	25.0	16.7	16.3	17.6	18.2	18.8	18.7	19.5	19.8	19.2
Italy	45.9	44.7	45.3	45.2	45.3	45.3	45.1	45.2	45.5	43.4
Japan	28.9	26.6	29.4	29.9	30.2	30.4	30.5	30.7	30.7	30.7
Korea	16.1	19.1	19.9	20.2	20.5	20.9	21.1	21.6	21.9	21.0
Latvia	37.3	39.4	39.4	37.5	36.9	37.0	37.7	37.6	37.3	36.4
Lithuania	45.7	39.7	40.3	40.0	40.3	39.5	38.4	38.2	33.8	31.9
Luxembourg	25.9	27.0	30.6	31.1	32.1	32.3	30.7	31.3	31.6	30.4
Mexico	12.7	16.0	19.3	19.5	19.8	20.1	20.4	19.7	20.2	20.2
Netherlands	37.6	34.3	36.9	35.2	33.3	33.0	33.2	33.6	32.8	32.3
New Zealand	19.4	17.0	16.9	17.2	17.6	17.9	18.1	18.4	18.8	19.1
Norway	35.1	35.1	35.4	35.0	34.8	34.4	34.2	34.1	34.0	34.0
Poland	36.6	31.6	33.3	33.5	33.7	29.5	28.7	28.8	26.9	24.4
Portugal	35.5	35.0	39.6	39.3	38.4	38.4	38.7	38.3	38.7	38.8
Slovak Republic	41.3	33.9	37.3	37.6	37.8	38.0	38.2	38.5	38.6	37.9
Slovenia	41.1	37.8	37.0	37.2	37.2	37.1	37.3	38.7	39.0	38.6
Spain	37.2	38.3	39.2	39.3	38.0	38.0	37.9	38.0	38.1	37.9
Sweden	47.2	40.0	40.4	39.9	40.1	40.4	40.6	40.4	39.9	40.1
Switzerland	20.1	18.9	18.5	18.0	17.9	18.3	18.3	18.5	18.7	18.2
Turkey ¹	40.4	36.5	36.9	37.6	37.7	37.7	38.4	38.8	39.1	39.2
United Kingdom	30.2	30.3	29.1	28.7	28.6	28.7	28.9	28.9	29.0	28.9
United States	28.8	26.8	27.6	27.8	27.6	27.7	28.0	25.9	26.1	24.1
<i>Unweighted average</i>										
OECD-Average	33.9	31.9	32.8	32.8	32.5	32.3	32.2	32.1	32.0	31.3
OECD-EU 22	41.1	38.4	39.5	39.3	39.0	38.5	38.4	38.2	37.9	37.1

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

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

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

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

	2000	2010	2013	2014	2015	2016	2017	2018	2019	2020
Australia	29.0	24.5	25.2	25.5	26.2	26.5	26.6	27.0	25.8	26.3
Austria	45.7	46.3	47.3	47.6	47.8	45.6	45.7	45.9	46.2	45.5
Belgium	56.2	53.8	53.4	53.4	53.0	51.4	51.2	50.1	49.6	48.6
Canada	31.3	29.0	29.6	30.0	30.0	29.9	29.1	29.3	29.0	29.0
Chile	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Colombia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Czech Republic	42.1	40.9	41.2	41.4	41.7	41.9	42.4	42.8	43.0	43.0
Denmark	39.8	35.0	34.8	34.6	34.9	34.9	34.8	34.2	34.4	34.1
Estonia	40.7	39.5	39.5	39.6	38.6	38.6	38.6	34.8	35.5	35.4
Finland	45.6	40.1	40.9	41.4	41.3	41.8	40.6	40.2	39.6	38.5
France	47.7	48.7	47.5	47.0	46.7	46.4	46.0	46.0	45.5	43.9
Germany	50.5	47.2	47.4	47.4	47.6	47.7	47.7	47.6	47.4	47.2
Greece	38.7	39.2	40.8	39.9	38.2	39.5	39.9	40.2	40.2	39.3
Hungary	53.4	45.5	49.0	49.0	49.0	48.2	46.2	45.0	44.6	43.6
Iceland	26.8	31.4	32.4	32.2	32.7	32.5	31.5	31.6	31.4	30.9
Ireland	31.3	26.7	29.4	29.6	28.8	28.4	28.4	28.8	29.1	28.1
Israel	26.4	17.5	17.1	17.8	18.5	19.0	18.8	19.4	19.7	19.1
Italy	45.7	45.9	46.6	45.4	45.0	45.0	44.9	44.9	45.2	43.6
Japan	29.3	29.7	31.0	31.4	31.7	31.9	31.9	32.1	32.1	32.1
Korea	15.7	19.0	19.8	19.9	20.2	20.5	20.7	21.1	21.7	22.0
Latvia	42.6	43.7	43.4	42.6	42.2	42.0	42.2	41.4	41.3	40.3
Lithuania	44.6	39.9	40.5	40.2	40.4	40.4	39.7	39.3	36.5	35.4
Luxembourg	30.7	30.6	33.2	33.7	34.5	34.7	32.7	33.1	33.3	32.4
Mexico	10.6	14.7	17.3	17.6	17.9	18.2	18.7	18.3	18.8	18.7
Netherlands	41.0	36.3	37.5	36.1	35.0	34.5	34.6	35.0	34.0	33.4
New Zealand	19.0	15.9	15.4	15.7	15.9	16.2	16.4	16.6	16.8	17.1
Norway	37.2	36.0	36.1	35.7	35.5	35.0	34.7	34.6	34.5	34.6
Poland	37.7	33.8	35.2	35.4	35.4	35.3	35.4	35.5	35.3	34.5
Portugal	35.6	35.1	38.9	38.6	39.8	39.4	39.5	38.9	39.3	39.4
Slovak Republic	41.6	36.8	40.2	40.4	40.5	40.7	40.8	41.0	41.0	40.3
Slovenia	44.8	41.0	40.8	40.9	41.0	41.1	41.8	41.9	42.2	41.8
Spain	37.1	38.5	39.3	39.3	38.0	38.0	37.9	38.0	38.0	37.9
Sweden	49.5	41.9	42.2	41.7	41.8	42.0	42.1	42.2	41.7	41.8
Switzerland	22.9	21.8	22.0	21.6	21.6	21.8	21.9	22.0	22.0	21.9
Turkey ¹	39.9	35.9	36.4	37.2	37.3	36.1	36.7	37.4	38.2	38.4
United Kingdom	31.2	31.3	29.5	29.1	28.9	29.0	29.1	29.1	29.0	28.9
United States	30.5	29.5	30.3	30.4	30.2	30.2	30.2	28.3	28.3	26.2
<i>Unweighted average</i>										
OECD-Average	35.1	33.2	34.0	34.0	33.9	33.8	33.7	33.5	33.4	33.0
OECD-EU 22	42.8	40.3	41.3	41.1	41.0	40.8	40.6	40.3	40.1	39.5

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

Table 6.9. Income tax, single persons at 67% of average wage
 Tax burden as a % of gross wage earnings, single persons without children

	2000	2010	2013	2014	2015	2016	2017	2018	2019	2020
Australia	21.1	16.0	17.3	17.7	18.5	18.8	19.1	19.6	18.1	18.7
Austria	7.6	9.0	10.4	10.7	11.1	8.5	8.9	9.3	9.7	8.7
Belgium	22.8	22.5	22.1	22.0	21.5	19.5	19.4	18.3	17.5	16.2
Canada	15.0	11.5	11.6	11.8	11.8	11.7	11.8	12.0	11.6	11.6
Chile	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Colombia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Czech Republic	8.3	7.2	7.8	8.2	8.5	9.0	9.7	10.4	10.9	10.9
Denmark	28.4	34.0	33.8	33.6	33.8	33.7	33.6	32.8	32.9	32.6
Estonia	19.9	14.8	16.0	16.2	15.5	15.3	15.4	8.3	9.0	8.9
Finland	20.9	15.7	15.9	15.8	15.8	15.0	13.5	13.1	12.9	12.4
France	12.5	12.2	12.6	12.6	11.8	10.9	11.0	12.9	12.9	12.0
Germany	16.3	13.8	14.1	14.2	14.2	14.2	14.1	14.2	14.3	13.9
Greece	2.1	1.7	3.2	3.5	3.3	4.6	4.6	5.2	5.4	3.9
Hungary	17.6	10.8	16.0	16.0	16.0	15.0	15.0	15.0	15.0	15.0
Iceland	20.0	21.5	23.7	23.8	24.5	24.7	24.3	24.4	24.3	23.7
Ireland	15.8	13.0	13.2	13.3	12.8	12.1	11.8	12.1	12.3	11.7
Israel	12.1	4.4	4.2	4.7	5.0	5.3	5.1	5.5	5.7	5.5
Italy	15.2	16.6	17.7	13.8	12.3	12.4	12.4	12.6	12.9	11.5
Japan	5.1	6.1	6.1	6.1	6.2	6.2	6.2	6.2	6.2	6.2
Korea	0.8	1.4	1.5	1.4	1.5	1.7	2.1	2.3	2.5	2.4
Latvia	17.0	20.5	18.0	17.9	17.4	16.8	16.9	14.2	14.0	12.1
Lithuania	22.2	10.7	11.6	10.9	11.4	11.0	9.4	8.5	14.1	12.6
Luxembourg	10.3	7.3	9.3	9.7	10.0	10.2	8.1	8.5	8.9	8.0
Mexico	-5.7	-0.4	1.4	1.8	2.1	2.4	3.4	3.3	4.3	3.7
Netherlands	5.3	5.3	5.6	5.2	7.2	6.3	6.7	6.8	5.6	5.7
New Zealand	18.6	14.3	13.3	13.4	13.5	13.6	13.7	13.8	13.9	14.0
Norway	19.0	17.8	17.8	17.0	16.9	16.3	16.0	15.8	15.7	15.8
Poland	5.3	5.6	6.0	6.2	6.3	6.4	6.5	6.7	6.4	5.4
Portugal	6.4	5.1	8.8	8.3	10.2	10.3	10.6	10.6	11.1	11.1
Slovak Republic	6.2	4.6	6.2	6.4	6.6	6.9	7.3	7.7	8.0	7.0
Slovenia	10.2	6.6	6.5	6.6	6.6	6.7	8.3	8.1	8.6	8.4
Spain	8.6	11.2	12.1	12.2	10.3	10.3	10.3	10.4	10.4	10.2
Sweden	24.7	15.0	15.3	14.8	15.0	15.3	15.4	15.4	14.8	14.9
Switzerland	8.4	8.3	8.2	7.9	7.8	8.1	8.1	8.2	8.2	7.9
Turkey ¹	13.2	8.6	9.2	9.5	9.7	9.3	9.7	9.9	10.0	10.3
United Kingdom	15.1	14.4	12.0	11.5	11.2	11.1	11.1	11.1	10.9	11.1
United States	15.0	13.8	15.1	15.2	15.2	15.3	15.5	13.7	13.7	13.9
<i>Unweighted average</i>										
OECD-Average	12.5	10.8	11.4	11.3	11.4	11.2	11.2	11.0	11.2	10.8
OECD-EU 22	13.8	12.0	12.8	12.6	12.6	12.3	12.2	11.9	12.2	11.5

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

StatLink  <https://stat.link/f7emkx>

Table 6.10. Income tax, single persons at 100% of average wage
Tax burden as a % of gross wage earnings, single persons without children

	2000	2010	2013	2014	2015	2016	2017	2018	2019	2020
Australia	26.6	22.3	23.1	23.4	24.1	24.3	24.4	24.6	23.6	24.1
Austria	12.9	15.0	16.3	16.6	17.0	14.1	14.5	14.8	15.2	14.6
Belgium	29.0	28.7	28.4	28.4	28.0	26.8	26.6	25.9	25.4	24.5
Canada	19.2	15.1	15.3	15.7	15.6	15.4	15.4	15.8	15.8	15.7
Chile	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Colombia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Czech Republic	10.0	11.5	11.9	12.1	12.4	12.7	13.1	13.6	13.9	13.9
Denmark	32.5	36.3	36.1	36.0	36.1	36.1	36.0	35.6	35.6	35.3
Estonia	21.9	16.7	17.5	17.6	16.8	16.8	16.8	13.0	14.1	14.0
Finland	26.9	22.3	22.5	22.6	22.6	22.0	20.9	20.6	20.4	20.0
France	15.7	14.2	14.5	14.6	14.8	14.7	14.8	16.7	16.7	16.0
Germany	22.7	18.7	19.1	19.1	19.2	19.1	19.0	19.1	19.2	18.8
Greece	5.7	7.1	8.4	8.6	8.4	9.6	9.7	10.2	10.4	9.9
Hungary	23.2	14.4	16.0	16.0	16.0	15.0	15.0	15.0	15.0	15.0
Iceland	25.3	27.1	28.6	28.5	29.0	28.7	28.0	28.0	28.0	27.7
Ireland	24.1	20.1	22.7	22.9	22.0	21.4	21.3	21.6	21.8	20.8
Israel	18.0	9.0	8.6	9.1	9.6	10.0	9.7	10.2	10.4	10.1
Italy	19.9	20.7	21.6	21.5	21.6	21.6	21.6	21.7	22.0	19.5
Japan	6.4	7.6	7.6	7.7	7.8	7.9	7.9	7.9	7.9	7.9
Korea	2.2	4.5	4.6	4.7	4.9	5.3	5.5	5.9	6.1	6.0
Latvia	18.9	21.5	19.1	19.1	18.4	18.4	18.7	17.7	17.6	16.8
Lithuania	25.8	13.1	13.7	13.6	13.9	14.0	13.7	13.1	17.0	16.3
Luxembourg	17.0	14.6	17.2	17.7	18.0	18.2	16.7	17.3	17.7	16.7
Mexico	1.0	4.8	8.5	8.8	9.1	9.4	9.8	9.0	9.6	9.4
Netherlands	9.6	16.2	16.2	15.3	17.1	16.6	17.2	17.5	16.3	16.2
New Zealand	19.4	17.0	16.9	17.2	17.6	17.9	18.1	18.4	18.8	19.1
Norway	22.9	21.5	21.4	20.5	20.3	19.8	19.4	19.3	19.2	19.3
Poland	6.6	6.7	6.9	7.1	7.1	7.2	7.3	7.4	7.2	6.3
Portugal	11.4	11.2	16.4	16.1	17.4	16.6	16.5	15.9	16.3	16.4
Slovak Republic	8.2	8.5	9.6	9.7	9.9	10.1	10.3	10.6	10.8	10.1
Slovenia	13.5	11.2	11.0	11.1	11.2	11.4	11.6	12.0	12.3	11.6
Spain	13.5	15.4	16.6	16.6	14.9	14.9	14.7	14.9	14.9	14.8
Sweden	26.7	17.8	18.1	17.4	17.6	17.9	18.0	18.1	17.6	17.7
Switzerland	11.3	11.3	11.1	10.7	10.7	11.0	11.0	11.2	11.2	10.7
Turkey ¹	14.7	11.6	12.0	12.3	12.4	12.4	13.2	13.6	14.0	14.1
United Kingdom	17.4	16.2	14.6	14.3	14.1	14.1	14.0	14.0	13.9	14.0
United States	17.3	17.0	17.8	18.0	18.0	18.2	18.4	16.1	16.2	16.8
<i>Unweighted average</i>										
OECD-Average	16.1	14.8	15.4	15.4	15.5	15.4	15.4	15.3	15.5	15.1
OECD-EU 22	18.0	16.4	17.3	17.3	17.3	17.1	17.0	16.9	17.2	16.6

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

StatLink  <https://stat.link/4u1brw>

Table 6.11. Income tax, single persons at 167% of average wage
Tax burden as a % of gross wage earnings, single persons without children

	2000	2010	2013	2014	2015	2016	2017	2018	2019	2020
Australia	34.9	28.2	29.2	29.4	30.1	30.2	30.1	30.4	30.5	30.8
Austria	20.4	22.2	23.0	23.2	23.4	21.2	21.4	21.6	21.9	21.3
Belgium	36.0	35.5	35.2	35.2	35.1	34.5	34.3	33.9	33.5	32.8
Canada	25.6	21.7	21.8	22.2	22.1	21.3	21.4	21.7	21.7	21.8
Chile	1.3	1.0	1.1	1.1	1.2	1.3	1.3	1.3	1.3	1.3
Colombia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Czech Republic	13.0	14.9	15.2	15.3	15.5	15.7	15.9	16.2	16.4	16.4
Denmark	40.3	42.9	42.6	41.9	42.1	42.0	41.8	41.2	41.2	40.8
Estonia	23.6	18.2	18.7	18.8	18.0	17.9	18.0	19.7	19.7	19.7
Finland	34.0	29.5	29.6	29.7	29.7	29.4	28.5	28.1	28.0	27.8
France	21.2	20.3	20.8	20.8	21.0	20.9	21.0	22.9	22.8	22.4
Germany	31.7	27.1	27.6	27.6	27.8	27.7	27.5	27.7	27.7	27.1
Greece	13.3	14.2	18.1	18.4	16.5	16.7	16.7	17.2	17.6	17.3
Hungary	30.3	22.8	16.0	16.0	16.0	15.0	15.0	15.0	15.0	15.0
Iceland	36.6	32.1	33.6	33.5	33.8	33.8	33.3	33.1	33.1	32.9
Ireland	32.9	30.9	32.9	33.0	32.1	31.2	31.1	31.3	31.4	30.7
Israel	26.3	16.4	15.7	16.4	17.0	17.5	17.3	18.1	18.5	18.1
Italy	25.3	27.7	28.7	29.2	29.9	29.9	29.6	29.6	29.9	29.5
Japan	10.6	12.0	12.1	12.4	12.6	12.8	12.8	12.9	13.0	12.9
Korea	6.7	8.6	8.6	8.6	8.9	9.5	10.1	10.8	11.1	10.9
Latvia	20.4	22.4	20.0	20.0	19.3	19.4	19.7	17.8	18.0	18.0
Lithuania	28.7	15.0	15.0	15.0	15.0	15.0	15.0	15.0	19.4	19.3
Luxembourg	26.2	22.6	25.2	25.5	25.7	25.8	25.2	25.5	25.7	25.2
Mexico	8.0	11.9	13.0	13.3	13.6	13.9	14.2	13.5	14.0	13.9
Netherlands	25.4	28.4	28.1	28.5	28.9	27.6	28.0	28.3	27.2	26.9
New Zealand	24.2	23.3	22.8	23.1	23.3	23.6	23.8	24.0	24.3	24.5
Norway	30.4	27.9	27.8	26.9	26.7	26.3	26.0	25.9	25.8	25.7
Poland	7.7	7.5	7.7	7.8	7.8	7.8	7.9	8.0	7.8	7.0
Portugal	17.6	18.5	24.2	23.9	24.7	23.4	23.1	22.5	23.0	23.1
Slovak Republic	12.8	11.7	12.3	12.4	12.5	12.6	12.8	13.0	13.0	12.6
Slovenia	19.1	17.0	15.4	15.6	15.8	15.3	15.6	16.0	16.3	15.1
Spain	18.5	20.6	22.5	22.5	21.1	20.9	20.5	20.7	20.8	20.6
Sweden	36.3	30.9	30.6	30.4	30.4	31.5	31.7	31.6	30.4	29.9
Switzerland	16.2	16.3	16.1	15.7	15.6	16.0	16.0	16.1	16.2	15.6
Turkey ¹	18.0	14.9	15.9	16.3	16.6	17.0	17.4	17.7	17.9	18.0
United Kingdom	23.1	22.4	22.6	22.3	22.4	22.6	22.4	22.4	21.8	22.1
United States	24.3	22.9	23.4	23.4	23.5	23.6	23.7	21.2	21.2	21.6
<i>Unweighted average</i>										
OECD-Average	22.2	20.5	20.9	21.0	21.0	20.8	20.8	20.9	21.0	20.8
OECD-EU 22	24.3	22.8	23.2	23.2	23.1	22.8	22.7	22.9	23.0	22.7

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

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

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

	2000	2010	2013	2014	2015	2016	2017	2018	2019	2020
Australia	15.5	14.3	17.3	17.7	18.5	18.8	19.1	19.6	18.1	18.7
Austria	5.8	5.8	7.5	7.8	8.3	5.3	5.7	6.2	-1.6	-2.6
Belgium	16.7	17.2	16.6	16.5	16.0	14.0	14.0	12.9	11.6	10.0
Canada	6.6	0.9	1.2	1.5	3.5	3.4	3.5	3.8	3.8	3.2
Chile	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Colombia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Czech Republic	2.3	-4.9	-5.4	-4.7	-5.1	-9.0	-8.6	-7.8	-6.8	-7.4
Denmark	28.4	34.0	33.8	32.0	32.2	32.2	32.1	31.1	31.1	30.8
Estonia	19.9	9.3	11.3	11.8	11.2	11.4	11.7	4.8	5.7	5.6
Finland	20.9	15.7	15.9	15.8	15.2	14.3	12.9	13.1	12.9	12.4
France	7.1	7.5	7.6	7.6	7.9	7.9	7.9	9.5	9.5	9.5
Germany	-2.6	-4.0	-2.5	-2.1	-2.7	-2.5	-2.5	-2.1	-1.9	-6.0
Greece	1.2	0.0	3.2	3.5	3.3	3.8	3.9	4.5	4.7	3.1
Hungary	10.3	10.8	3.8	4.3	4.7	1.6	0.6	0.0	0.0	0.7
Iceland	20.0	21.5	23.7	23.8	24.5	24.7	24.3	24.4	24.3	23.7
Ireland	9.0	6.5	7.5	7.6	7.2	6.6	6.4	6.9	7.3	6.5
Israel	1.1	0.0	0.0	0.0	0.0	-3.4	-2.8	-1.9	-1.3	-1.8
Italy	10.0	9.3	9.8	6.0	4.6	4.7	4.7	5.0	5.4	3.7
Japan	2.4	2.7	6.1	6.1	6.2	6.2	6.2	6.2	6.2	6.2
Korea	0.1	0.7	0.6	0.0	0.0	0.0	0.0	0.2	0.8	0.8
Latvia	5.4	9.0	6.9	1.9	3.2	2.6	3.8	2.1	1.2	0.0
Lithuania	16.2	7.3	8.6	7.1	7.6	4.1	0.0	8.5	14.1	12.6
Luxembourg	0.0	-0.3	2.2	2.8	3.3	3.6	0.7	1.5	2.1	0.6
Mexico	-5.7	-0.4	1.4	1.8	2.1	2.4	3.4	3.3	4.3	3.7
Netherlands	3.0	3.5	3.3	2.9	5.7	4.4	4.6	4.7	3.6	3.6
New Zealand	18.6	15.9	14.8	14.8	14.9	15.0	15.0	15.1	15.1	15.2
Norway	13.3	14.1	14.0	13.4	13.3	12.9	12.8	12.9	13.0	13.1
Poland	2.5	0.0	0.0	-3.1	-2.7	-2.3	-1.7	-0.9	5.1	-1.3
Portugal	3.4	0.6	3.9	3.4	3.8	0.0	0.6	1.1	1.8	1.9
Slovak Republic	3.6	-2.9	-1.2	-0.7	-0.3	0.1	0.7	1.5	1.9	0.8
Slovenia	3.4	0.0	0.0	0.0	0.0	0.1	1.8	1.9	2.6	2.4
Spain	0.4	1.7	3.3	3.5	-4.8	-4.8	-4.7	-4.4	-4.1	-4.4
Sweden	24.7	15.0	15.3	14.8	15.0	15.3	15.4	15.4	14.8	14.9
Switzerland	4.0	3.4	2.4	2.2	2.2	2.3	2.4	2.4	2.5	2.2
Turkey ¹	13.2	7.0	7.6	8.0	8.2	7.5	7.9	8.3	8.4	8.7
United Kingdom	8.6	0.0	-3.7	-4.5	-3.9	-2.3	-0.3	1.1	2.8	-0.8
United States	-5.0	-7.4	-4.5	-4.0	-3.8	-3.1	-2.1	-5.7	-5.2	-3.0
<i>Unweighted average</i>										
OECD-Average	7.7	5.8	6.3	5.9	5.9	5.3	5.4	5.5	5.8	5.1
OECD-EU 22	8.7	6.4	6.9	6.3	6.1	5.2	5.0	5.2	5.5	4.4

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

StatLink  <https://stat.link/oe12sw>

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

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

	2000	2010	2013	2014	2015	2016	2017	2018	2019	2020
Australia	25.6	21.1	23.1	23.4	24.1	24.3	24.4	24.6	23.6	24.1
Austria	11.7	12.8	14.3	14.6	15.0	11.9	12.2	12.6	7.7	7.1
Belgium	18.9	17.7	17.2	17.1	16.7	15.1	15.0	14.6	13.4	11.8
Canada	15.0	8.4	8.8	8.8	10.0	10.5	10.6	11.3	11.4	11.2
Chile	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Colombia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Czech Republic	4.0	-5.3	-5.2	-4.5	-4.5	-6.8	-6.1	-5.1	-4.1	-4.5
Denmark	25.9	32.1	32.2	32.0	32.2	32.1	32.0	31.5	31.6	31.4
Estonia	17.9	9.2	11.3	11.8	11.2	11.2	11.5	7.9	9.4	9.1
Finland	26.9	22.3	22.5	22.6	22.5	21.9	20.9	20.6	20.4	20.0
France	7.3	8.3	7.9	7.9	7.9	7.9	7.9	9.5	9.5	9.5
Germany	1.5	-0.6	0.7	0.9	1.0	1.1	1.1	1.4	1.4	-0.3
Greece	7.7	7.6	10.2	10.4	9.4	10.2	10.2	10.7	10.8	10.5
Hungary	18.4	14.4	7.8	8.1	8.4	6.0	5.4	4.8	4.7	5.4
Iceland	16.1	17.0	19.9	20.1	21.0	21.2	20.5	20.6	20.5	20.6
Ireland	11.1	10.8	12.6	12.9	12.3	11.5	11.3	11.8	11.7	10.0
Israel	18.0	9.0	8.6	9.1	9.6	10.0	9.7	10.2	10.4	10.1
Italy	15.6	13.9	14.5	14.6	14.7	14.7	14.8	14.9	15.4	12.5
Japan	2.5	3.9	6.1	6.3	6.4	6.5	6.5	6.5	6.5	6.5
Korea	1.5	1.9	1.9	1.9	2.2	2.7	3.0	3.5	4.1	4.0
Latvia	11.1	13.9	11.7	8.4	8.9	8.8	9.9	9.7	9.0	7.5
Lithuania	25.8	10.8	11.7	11.0	11.4	9.4	6.6	13.1	17.0	16.3
Luxembourg	2.3	4.5	5.9	6.2	6.4	6.5	5.6	5.9	6.2	5.6
Mexico	1.0	4.8	8.5	8.8	9.1	9.4	9.8	9.0	9.6	9.4
Netherlands	4.8	15.9	15.7	14.9	16.5	16.1	16.8	17.2	16.0	16.0
New Zealand	19.4	17.0	16.9	17.2	17.6	17.9	18.1	18.4	18.8	19.1
Norway	18.1	19.0	18.9	19.3	19.1	18.7	18.4	19.3	19.2	19.3
Poland	4.8	0.0	0.3	0.8	1.1	1.3	1.8	6.4	2.5	1.8
Portugal	6.2	3.3	6.3	6.1	7.3	4.3	4.5	5.1	5.7	5.8
Slovak Republic	5.0	-4.5	-2.3	-1.8	-1.4	-0.9	-0.2	0.6	1.0	0.2
Slovenia	4.8	2.9	2.7	2.8	2.9	3.0	3.3	3.6	3.9	3.8
Spain	5.2	7.9	9.0	9.1	7.6	7.6	7.6	7.8	8.0	7.8
Sweden	26.7	17.8	18.1	17.4	17.6	17.9	18.0	18.1	17.6	17.7
Switzerland	6.2	5.9	4.5	4.3	4.3	4.5	4.5	4.6	4.7	4.3
Turkey ¹	14.7	9.8	10.2	10.5	10.6	10.4	11.3	11.8	12.1	12.3
United Kingdom	17.4	14.6	14.6	14.3	13.5	13.5	13.4	13.4	13.3	13.4
United States	6.8	3.6	5.7	5.9	6.1	6.3	6.7	4.1	4.3	5.0
<i>Unweighted average</i>										
OECD-Average	11.5	9.5	10.1	10.1	10.2	9.9	9.9	10.3	10.2	9.8
OECD-EU 22	12.0	9.8	10.2	10.1	10.2	9.6	9.5	10.1	9.9	9.3

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


StatLink  <https://stat.link/tn0wv6>

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

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

	2000	2010	2013	2014	2015	2016	2017	2018	2019	2020
Australia	23.8	19.1	20.8	21.1	21.8	22.1	22.2	22.6	21.4	21.9
Austria	10.8	12.3	13.6	14.0	14.3	11.3	11.6	12.0	9.3	8.5
Belgium	26.4	24.8	24.4	24.3	23.9	22.4	22.2	21.4	20.7	19.5
Canada	17.5	12.8	13.0	12.8	13.6	13.9	14.0	14.2	14.3	14.1
Chile	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Colombia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Czech Republic	6.8	4.9	4.9	5.4	5.4	4.0	4.4	5.0	5.6	5.3
Denmark	30.8	35.4	35.2	35.0	35.2	35.2	35.1	34.5	34.5	34.2
Estonia	21.1	13.7	15.0	15.3	14.6	14.6	14.8	9.7	10.8	10.6
Finland	24.5	19.7	19.9	19.9	19.7	19.0	17.8	17.6	17.4	16.9
France	10.8	11.1	11.5	11.5	11.4	10.9	11.1	13.0	12.9	11.7
Germany	13.8	9.9	10.7	10.9	11.0	11.0	10.9	11.1	11.2	10.0
Greece	6.1	6.2	8.0	8.2	7.5	8.2	8.3	8.7	9.0	8.2
Hungary	18.0	13.0	11.1	11.3	11.5	9.6	9.2	8.9	8.9	9.3
Iceland	23.2	24.8	26.6	26.6	27.2	27.1	26.5	26.6	26.5	26.1
Ireland	19.7	15.6	17.8	18.0	17.1	16.7	16.7	17.1	17.4	16.1
Israel	12.5	5.4	5.1	5.5	5.7	6.0	5.8	6.1	6.2	6.1
Italy	16.8	16.3	17.0	15.5	14.9	15.0	15.0	15.2	15.5	13.3
Japan	4.5	5.5	7.0	7.1	7.1	7.2	7.2	7.2	7.2	7.2
Korea	1.3	2.0	2.0	2.0	2.3	2.6	2.9	3.3	3.8	3.7
Latvia	13.5	16.5	14.2	12.2	12.3	12.0	12.7	11.5	11.0	9.4
Lithuania	24.3	10.8	11.7	11.0	11.4	10.0	7.7	11.3	15.9	14.8
Luxembourg	8.2	9.3	11.6	12.1	12.4	12.6	10.9	11.4	11.9	10.8
Mexico	-1.7	2.7	5.6	6.0	6.3	6.6	7.2	6.7	7.5	7.1
Netherlands	7.9	11.7	11.5	10.8	12.5	11.7	12.2	12.4	11.2	11.2
New Zealand	19.0	16.5	16.0	16.3	16.5	16.7	16.9	17.1	17.3	17.6
Norway	20.6	20.0	20.0	19.1	18.9	18.4	18.0	17.9	17.8	17.9
Poland	6.1	2.6	3.4	3.7	3.9	4.1	4.3	4.7	4.6	3.8
Portugal	8.1	7.3	11.0	10.7	9.4	9.7	10.1	9.5	10.2	10.3
Slovak Republic	6.0	3.9	5.2	5.5	5.8	6.1	6.5	7.0	7.2	6.4
Slovenia	8.1	5.7	5.5	5.6	5.7	5.8	6.5	6.6	6.9	6.8
Spain	9.3	11.5	12.6	12.7	10.9	10.9	10.8	10.9	11.0	10.9
Sweden	25.9	16.7	17.0	16.4	16.5	16.8	16.9	17.0	16.4	16.5
Switzerland	9.8	9.5	8.5	8.1	8.1	8.4	8.4	8.6	8.6	8.1
Turkey ¹	14.1	9.7	10.2	10.5	10.7	10.5	11.1	11.5	11.7	11.9
United Kingdom	16.5	15.4	13.6	13.2	12.9	12.9	12.8	12.8	12.7	12.8
United States	12.8	10.9	12.1	12.2	12.3	12.4	12.7	9.9	10.1	10.5
<i>Unweighted average</i>										
OECD-Average	13.4	11.7	12.3	12.2	12.2	12.0	11.9	11.9	12.0	11.6
OECD-EU 22	14.7	12.7	13.3	13.2	13.1	12.6	12.5	12.6	12.7	12.0

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

StatLink  <https://stat.link/4wi6s9>

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

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

	2000	2010	2013	2014	2015	2016	2017	2018	2019	2020
Australia	26.6	22.3	23.1	23.4	24.1	24.3	24.4	24.6	23.6	24.1
Austria	12.9	14.7	16.1	16.4	16.7	13.6	13.9	14.3	12.1	11.5
Belgium	29.0	27.5	27.2	27.1	26.8	25.5	25.4	24.7	24.1	23.1
Canada	19.2	14.4	14.6	15.0	15.6	15.4	15.4	15.8	15.8	15.7
Chile	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Colombia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Czech Republic	7.9	7.4	7.4	7.8	7.8	6.7	7.0	7.5	8.0	7.8
Denmark	32.5	36.3	36.1	36.0	36.1	36.1	36.0	35.6	35.6	35.3
Estonia	21.9	14.8	15.9	16.2	15.4	15.5	15.6	11.8	13.0	12.9
Finland	26.9	22.3	22.5	22.6	22.5	21.9	20.9	20.6	20.4	20.0
France	12.5	12.2	12.6	12.6	12.8	12.7	12.9	14.8	14.7	13.9
Germany	17.2	13.1	13.6	13.8	13.8	13.8	13.7	13.9	13.9	13.3
Greece	8.3	8.5	10.2	10.4	9.4	10.2	10.2	10.7	10.8	10.5
Hungary	20.8	14.4	11.9	12.1	12.2	10.5	10.2	9.9	9.9	10.2
Iceland	25.3	27.1	28.6	28.5	29.0	28.7	28.0	28.0	28.0	27.7
Ireland	24.1	20.1	22.7	22.9	22.0	21.4	21.3	21.6	21.8	20.8
Israel	15.4	6.5	6.0	6.7	7.2	7.7	7.5	8.1	8.4	8.0
Italy	18.9	18.6	19.2	19.2	19.3	19.3	19.3	19.4	19.8	17.2
Japan	5.3	6.3	7.6	7.7	7.8	7.9	7.9	7.9	7.9	7.9
Korea	2.0	3.4	3.4	3.6	3.9	4.3	4.6	5.0	5.4	5.3
Latvia	15.0	17.7	15.4	13.7	13.7	13.6	14.3	13.7	13.3	12.2
Lithuania	25.8	12.0	12.7	12.3	12.6	11.7	10.2	13.1	17.0	16.3
Luxembourg	12.0	12.8	15.5	16.0	16.4	16.6	15.1	15.7	16.1	15.0
Mexico	1.0	4.8	8.5	8.8	9.1	9.4	9.8	9.0	9.6	9.4
Netherlands	9.6	16.1	15.8	14.9	16.6	15.9	16.5	16.9	15.6	15.6
New Zealand	19.4	17.0	16.9	17.2	17.6	17.9	18.1	18.4	18.8	19.1
Norway	22.3	21.5	21.4	20.5	20.3	19.8	19.4	19.3	19.2	19.3
Poland	6.6	3.6	4.3	4.6	4.7	4.8	5.1	5.4	5.3	4.5
Portugal	10.9	10.1	14.3	13.9	12.8	12.8	13.1	12.6	13.2	13.3
Slovak Republic	7.0	6.0	7.1	7.3	7.5	7.8	8.1	8.5	8.7	8.0
Slovenia	10.0	8.1	7.9	8.1	8.1	8.3	8.5	8.8	9.1	8.7
Spain	11.6	13.5	14.7	14.8	13.1	13.1	12.9	13.1	13.2	13.0
Sweden	26.7	17.8	18.1	17.4	17.6	17.9	18.0	18.1	17.6	17.7
Switzerland	11.7	11.5	10.5	10.0	10.0	10.4	10.4	10.6	10.7	10.0
Turkey ¹	14.7	11.0	11.5	11.7	11.8	11.8	12.6	13.1	13.4	13.6
United Kingdom	17.4	16.2	14.6	14.3	14.1	14.1	14.0	14.0	13.9	14.0
United States	15.1	12.6	13.7	13.8	13.9	14.0	14.3	12.2	12.3	13.1
<i>Unweighted average</i>										
OECD-Average	15.2	13.6	14.1	14.1	14.1	13.9	13.9	14.0	14.1	13.7
OECD-EU 22	16.7	14.9	15.5	15.5	15.4	15.0	14.9	15.0	15.2	14.6

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


StatLink  <https://stat.link/f5a89p>

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

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

	2000	2010	2013	2014	2015	2016	2017	2018	2019	2020
Australia	24.4	19.8	20.8	21.1	21.8	22.1	22.2	22.6	21.4	21.9
Austria	10.8	12.6	13.9	14.3	14.6	11.9	12.2	12.6	13.0	12.2
Belgium	28.0	26.2	25.9	25.8	25.4	23.9	23.7	22.9	22.2	21.2
Canada	17.5	13.7	13.8	14.1	14.1	13.9	14.0	14.2	14.3	14.1
Chile	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Colombia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Czech Republic	9.3	9.7	10.2	10.5	10.8	11.2	11.8	12.3	12.7	12.7
Denmark	30.8	35.4	35.2	35.0	35.2	35.2	35.1	34.5	34.5	34.2
Estonia	21.1	15.9	16.9	17.1	16.3	16.2	16.2	11.1	12.1	11.9
Finland	24.5	19.7	19.9	19.9	19.9	19.2	18.0	17.6	17.4	16.9
France	14.1	13.4	13.7	13.7	13.8	13.7	13.8	15.5	15.6	14.2
Germany	19.8	16.5	16.8	16.9	16.9	16.9	16.8	16.9	16.9	16.6
Greece	5.6	6.2	8.0	8.2	7.5	8.7	8.8	9.3	9.5	8.8
Hungary	21.0	13.0	16.0	16.0	16.0	15.0	15.0	15.0	15.0	15.0
Iceland	23.2	24.8	26.6	26.6	27.2	27.1	26.5	26.6	26.5	26.1
Ireland	19.7	15.6	17.8	18.0	17.1	16.7	16.7	17.1	17.4	16.1
Israel	15.0	6.6	6.2	6.8	7.2	7.6	7.4	7.8	8.1	7.8
Italy	18.0	19.1	20.0	18.4	17.9	17.9	17.9	18.1	18.4	16.3
Japan	5.8	7.0	7.0	7.1	7.1	7.2	7.2	7.2	7.2	7.2
Korea	1.6	3.2	3.3	3.3	3.5	3.8	4.1	4.4	4.7	4.6
Latvia	18.1	21.1	18.7	18.6	18.0	17.8	18.0	16.3	16.2	14.9
Lithuania	24.3	12.2	12.9	12.5	12.9	12.8	11.9	11.3	15.9	14.8
Luxembourg	11.3	9.3	11.6	12.1	12.4	12.6	10.9	11.4	11.9	10.8
Mexico	-1.7	2.7	5.6	6.0	6.3	6.6	7.2	6.7	7.5	7.1
Netherlands	7.9	11.8	11.9	11.2	13.1	12.4	13.0	13.2	12.0	12.0
New Zealand	19.0	15.9	15.4	15.7	15.9	16.2	16.4	16.6	16.8	17.1
Norway	21.3	20.0	20.0	19.1	18.9	18.4	18.0	17.9	17.8	17.9
Poland	6.1	6.2	6.6	6.7	6.8	6.8	7.0	7.1	6.9	5.9
Portugal	9.2	8.7	13.4	13.0	14.5	14.1	14.1	13.4	13.9	14.0
Slovak Republic	7.4	6.9	8.2	8.4	8.6	8.8	9.1	9.5	9.6	8.8
Slovenia	12.2	9.4	9.2	9.3	9.4	9.5	10.3	10.4	10.8	10.3
Spain	11.5	13.7	14.8	14.8	13.1	13.1	12.9	13.1	13.1	13.0
Sweden	25.9	16.7	17.0	16.4	16.5	16.8	16.9	17.0	16.4	16.5
Switzerland	11.3	11.0	10.9	10.5	10.5	10.8	10.8	10.9	11.0	10.5
Turkey ¹	14.1	10.4	10.9	11.2	11.3	11.2	11.8	12.1	12.4	12.6
United Kingdom	16.5	15.5	13.6	13.2	12.9	12.9	12.8	12.8	12.7	12.8
United States	16.8	15.4	16.4	16.5	16.5	16.6	16.7	14.7	14.7	14.9
<i>Unweighted average</i>										
OECD-Average	14.6	13.1	13.8	13.7	13.8	13.7	13.6	13.5	13.7	13.3
OECD-EU 22	16.2	14.5	15.4	15.3	15.3	15.0	15.0	14.8	15.1	14.4

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


StatLink  <https://stat.link/i0jnbq>

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

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

	2000	2010	2013	2014	2015	2016	2017	2018	2019	2020
Australia	21.1	16.0	17.3	17.7	18.5	18.8	19.1	19.6	18.1	18.7
Austria	25.6	27.0	28.5	28.8	29.2	26.5	26.9	27.2	27.7	26.7
Belgium	35.8	36.4	36.0	35.9	35.4	33.4	33.3	32.1	31.4	30.1
Canada	19.5	17.3	17.6	17.8	17.7	17.7	17.5	17.7	17.6	16.7
Chile	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Colombia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Czech Republic	20.8	18.2	18.8	19.2	19.5	20.0	20.7	21.4	21.9	21.9
Denmark	37.4	33.5	33.3	33.1	33.4	33.4	33.3	32.6	32.7	32.4
Estonia	19.9	17.6	18.0	18.2	17.1	16.9	17.0	9.9	10.6	10.5
Finland	27.8	22.7	23.4	23.7	24.0	23.6	22.9	22.9	22.7	22.3
France	25.9	25.9	26.4	26.7	26.0	25.2	25.4	24.9	24.2	23.3
Germany	36.8	34.3	34.6	34.6	34.7	34.8	34.8	34.8	34.3	34.0
Greece	18.0	17.7	19.7	19.5	18.8	20.3	20.6	21.2	21.3	19.4
Hungary	30.1	27.8	34.5	34.5	34.5	33.5	33.5	33.5	33.5	33.5
Iceland	20.2	22.2	24.3	24.4	25.0	25.2	24.8	24.9	24.8	24.2
Ireland	18.8	16.0	17.2	17.3	16.8	16.1	15.8	16.1	16.3	15.7
Israel	19.4	10.4	10.0	10.5	11.0	11.3	11.2	11.7	11.9	11.4
Italy	24.4	26.1	27.2	23.3	21.8	21.9	21.9	22.1	22.4	21.0
Japan	18.4	19.1	20.0	20.2	20.4	20.5	20.6	20.6	20.6	20.6
Korea	7.5	9.2	9.8	9.8	9.9	10.1	10.5	10.8	11.2	11.4
Latvia	26.0	29.5	29.0	28.4	27.9	27.3	27.4	25.2	25.0	23.1
Lithuania	25.2	19.7	20.6	19.9	20.4	20.0	18.4	17.5	33.6	32.1
Luxembourg	21.8	19.4	21.5	22.0	22.7	22.9	20.3	20.8	21.1	20.3
Mexico	-4.4	0.8	2.6	3.0	3.4	3.7	4.7	4.6	5.5	4.9
Netherlands	32.9	27.1	26.1	24.5	24.7	22.5	22.5	22.8	21.2	20.3
New Zealand	18.6	14.3	13.3	13.4	13.5	13.6	13.7	13.8	13.9	14.0
Norway	26.8	25.6	25.6	25.2	25.1	24.5	24.2	24.0	23.9	24.0
Poland	26.5	23.4	23.8	24.0	24.1	24.2	24.3	24.5	24.3	23.3
Portugal	17.4	16.1	19.8	19.3	21.2	21.3	21.6	21.6	22.1	22.1
Slovak Republic	18.2	18.0	19.6	19.8	20.0	20.3	20.7	21.1	21.4	20.4
Slovenia	32.3	28.7	28.6	28.7	28.7	28.8	30.4	30.2	30.7	30.5
Spain	15.0	17.5	18.5	18.5	16.7	16.7	16.6	16.8	16.7	16.6
Sweden	31.7	22.0	22.4	21.8	22.0	22.3	22.4	22.4	21.7	21.8
Switzerland	14.9	14.4	14.4	14.1	14.1	14.3	14.3	14.4	14.5	14.3
Turkey ¹	27.2	23.6	24.2	24.5	24.7	24.3	24.7	24.9	25.0	25.3
United Kingdom	22.8	22.6	20.0	19.4	19.2	19.3	19.3	19.3	19.2	19.0
United States	22.6	21.5	22.8	22.9	22.9	23.0	23.1	21.4	21.4	18.6
<i>Unweighted average</i>										
OECD-Average	21.9	20.2	21.0	20.9	20.9	20.7	20.7	20.4	20.8	20.3
OECD-EU 22	25.8	23.9	24.9	24.6	24.5	24.2	24.1	23.7	24.4	23.7

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


StatLink  <https://stat.link/2otbec>

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

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

	2000	2010	2013	2014	2015	2016	2017	2018	2019	2020
Australia	26.6	22.3	23.1	23.4	24.1	24.3	24.4	24.6	23.6	24.1
Austria	31.0	33.1	34.4	34.7	35.0	32.1	32.4	32.8	33.2	32.6
Belgium	43.0	42.7	42.4	42.4	42.0	40.7	40.6	39.9	39.4	38.4
Canada	25.1	22.4	22.7	23.4	23.3	23.0	22.8	23.1	23.3	23.2
Chile	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Colombia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Czech Republic	22.5	22.5	22.9	23.1	23.4	23.7	24.1	24.6	24.9	24.9
Denmark	41.5	35.9	35.8	35.6	35.9	35.9	35.8	35.4	35.5	35.2
Estonia	21.9	19.5	19.5	19.6	18.4	18.4	18.4	14.6	15.7	15.6
Finland	33.9	29.4	30.1	30.6	30.9	30.8	30.2	30.3	30.2	30.2
France	29.2	27.8	28.3	28.6	29.0	29.0	29.2	28.7	28.0	27.3
Germany	43.2	39.2	39.5	39.5	39.7	39.8	39.8	39.7	39.3	38.9
Greece	21.6	23.1	24.9	24.6	23.9	25.4	25.7	26.2	26.2	25.4
Hungary	35.7	31.4	34.5	34.5	34.5	33.5	33.5	33.5	33.5	33.5
Iceland	25.4	27.6	29.1	28.9	29.4	29.0	28.3	28.4	28.3	28.0
Ireland	27.5	23.4	26.7	26.9	26.0	25.4	25.3	25.6	25.8	24.8
Israel	26.1	17.0	16.4	17.0	17.5	17.9	17.7	18.3	18.5	18.0
Italy	29.0	30.2	31.1	31.0	31.1	31.1	31.1	31.2	31.5	29.0
Japan	19.7	20.6	21.5	21.8	22.1	22.2	22.3	22.4	22.4	22.3
Korea	8.9	12.3	12.9	13.0	13.3	13.7	13.9	14.4	14.8	15.0
Latvia	27.9	30.5	30.1	29.6	28.9	28.9	29.2	28.7	28.6	27.8
Lithuania	28.8	22.1	22.7	22.6	22.9	23.0	22.7	22.1	36.5	35.8
Luxembourg	28.7	26.8	29.5	30.0	30.8	31.0	29.0	29.6	30.0	28.9
Mexico	2.5	6.1	9.8	10.1	10.4	10.8	11.1	10.4	10.9	10.8
Netherlands	33.6	31.7	34.8	32.4	30.3	30.2	30.3	30.5	29.4	28.7
New Zealand	19.4	17.0	16.9	17.2	17.6	17.9	18.1	18.4	18.8	19.1
Norway	30.7	29.3	29.2	28.7	28.5	28.0	27.6	27.5	27.4	27.5
Poland	27.8	24.5	24.8	24.9	24.9	25.0	25.1	25.2	25.0	24.1
Portugal	22.4	22.2	27.4	27.1	28.4	27.6	27.5	26.9	27.3	27.4
Slovak Republic	20.2	21.9	23.0	23.1	23.3	23.5	23.7	24.0	24.2	23.5
Slovenia	35.6	33.3	33.1	33.2	33.3	33.5	33.7	34.1	34.4	33.7
Spain	19.8	21.7	22.9	23.0	21.3	21.3	21.1	21.3	21.3	21.1
Sweden	33.7	24.8	25.1	24.4	24.6	24.9	25.0	25.1	24.5	24.7
Switzerland	17.8	17.4	17.3	17.0	17.0	17.2	17.2	17.4	17.5	17.1
Turkey ¹	28.7	26.6	27.0	27.3	27.4	27.4	28.2	28.6	29.0	29.1
United Kingdom	25.8	25.4	24.0	23.6	23.4	23.5	23.5	23.5	23.4	23.3
United States	24.9	24.6	25.5	25.6	25.6	25.8	26.1	23.8	23.9	22.4
<i>Unweighted average</i>										
OECD-Average	25.6	24.1	25.0	25.0	25.0	24.9	24.9	24.8	25.2	24.8
OECD-EU 22	29.9	28.1	29.3	29.2	29.0	28.8	28.8	28.6	29.3	28.7

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


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

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

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

	2000	2010	2013	2014	2015	2016	2017	2018	2019	2020
Australia	34.9	28.2	29.2	29.4	30.1	30.2	30.1	30.4	30.5	30.8
Austria	36.3	38.3	39.0	39.2	39.4	37.5	37.7	38.0	38.1	38.0
Belgium	50.1	49.5	49.2	49.2	49.1	48.5	48.3	47.9	47.5	46.8
Canada	29.3	26.6	26.8	27.1	27.0	26.3	26.2	26.4	26.5	26.5
Chile	8.3	8.0	8.1	8.1	8.2	8.3	8.3	8.3	8.3	8.3
Colombia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Czech Republic	25.5	25.9	26.2	26.3	26.5	26.7	26.9	27.2	27.4	27.4
Denmark	49.3	42.9	42.6	41.9	42.1	42.0	41.8	41.2	41.2	40.8
Estonia	23.6	21.0	20.7	20.8	19.6	19.5	19.6	21.3	21.3	21.3
Finland	41.1	36.6	37.3	37.8	38.1	38.2	37.8	37.9	37.8	38.0
France	33.1	33.4	33.9	34.2	34.5	34.5	34.6	34.1	33.8	33.4
Germany	48.8	43.8	43.7	43.8	43.8	43.9	43.9	43.8	43.4	43.3
Greece	29.2	30.2	34.6	34.4	32.0	32.5	32.7	33.2	33.4	32.8
Hungary	42.8	39.8	34.5	34.5	34.5	33.5	33.5	33.5	33.5	33.5
Iceland	36.7	32.4	33.9	33.8	34.0	34.0	33.5	33.3	33.3	33.1
Ireland	35.6	34.4	36.9	37.0	36.1	35.2	35.1	35.3	35.4	34.7
Israel	35.0	26.0	25.2	26.0	26.5	27.1	26.9	27.8	28.2	27.6
Italy	34.5	37.3	38.3	38.8	39.5	39.5	39.2	39.3	39.5	39.0
Japan	22.6	24.5	25.3	25.6	25.9	25.9	26.0	26.1	26.1	26.1
Korea	13.4	15.0	15.7	15.8	16.2	16.8	17.4	18.1	18.6	18.9
Latvia	29.4	31.4	31.0	30.5	29.8	29.9	30.2	28.8	29.0	29.0
Lithuania	31.7	24.0	24.0	24.0	24.0	24.0	24.0	24.0	38.9	38.8
Luxembourg	37.9	34.9	37.6	37.9	38.6	38.7	37.6	37.9	38.1	37.5
Mexico	10.1	13.4	14.4	14.8	15.1	15.4	15.7	15.0	15.5	15.4
Netherlands	40.6	37.7	38.4	46.8	38.2	37.7	37.7	37.9	37.6	36.8
New Zealand	24.2	23.3	22.8	23.1	23.3	23.6	23.8	24.0	24.3	24.5
Norway	38.2	35.7	35.6	35.1	34.9	34.5	34.2	34.1	34.0	33.9
Poland	28.9	25.4	25.5	25.6	25.6	25.7	25.7	25.8	25.6	24.8
Portugal	28.6	29.5	35.2	34.9	35.7	34.4	34.1	33.5	34.0	34.1
Slovak Republic	24.8	24.9	25.7	25.8	25.9	26.0	26.2	26.4	26.4	26.0
Slovenia	41.2	39.1	37.5	37.7	37.9	37.4	37.7	38.1	38.4	37.2
Spain	24.4	26.5	28.5	28.7	27.3	27.2	26.8	27.0	27.1	26.9
Sweden	41.1	35.6	35.4	35.1	35.2	36.2	36.5	36.4	35.2	34.8
Switzerland	22.7	22.2	22.3	21.9	21.8	22.2	22.2	22.3	22.4	22.0
Turkey ¹	26.9	29.9	30.9	31.3	31.6	32.0	32.4	32.7	32.9	33.0
United Kingdom	28.8	30.0	30.1	29.8	29.8	29.9	29.9	29.9	29.6	29.6
United States	31.9	30.6	31.0	31.1	31.1	31.2	31.4	28.8	28.9	29.2
<i>Unweighted average</i>										
OECD-Average	30.9	29.4	29.9	30.2	30.0	29.9	29.9	29.9	30.3	30.1
OECD-EU 22	35.4	33.7	34.4	34.8	34.2	34.0	34.0	34.0	34.7	34.3

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

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

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

	2000	2010	2013	2014	2015	2016	2017	2018	2019	2020
Australia	-2.1	-13.2	-8.6	-7.9	-7.5	-7.2	-5.3	-3.9	-4.8	-4.7
Austria	2.0	4.6	8.1	8.6	9.3	6.4	7.1	7.7	0.4	-2.6
Belgium	16.1	18.9	18.4	18.3	17.8	15.7	15.7	14.7	13.6	6.9
Canada	-11.8	-19.8	-18.7	-17.1	-29.2	-29.0	-29.2	-27.5	-26.6	-30.1
Chile	5.9	6.1	6.2	6.2	6.2	6.2	6.2	6.2	6.2	6.1
Colombia	-6.9	-5.6	-5.9	-5.8	-6.6	-6.7	-6.6	-6.4	-6.5	-8.0
Czech Republic	-17.9	-12.9	-1.7	-0.8	-0.9	-4.5	-3.7	-5.3	-3.8	-4.5
Denmark	11.5	8.0	7.9	5.8	6.3	6.2	4.8	4.0	4.5	4.0
Estonia	-8.5	-2.1	1.6	2.7	-4.8	-4.6	-3.2	-10.5	-9.5	-9.8
Finland	9.7	8.9	10.1	10.5	10.9	10.7	10.2	10.8	10.7	9.6
France	13.5	14.8	15.1	15.4	16.0	0.9	1.7	1.2	-4.1	-5.7
Germany	17.9	16.2	17.7	18.1	17.5	17.9	18.0	18.3	17.9	13.9
Greece	17.1	16.0	15.2	15.0	14.2	15.0	15.4	13.4	13.6	11.4
Hungary	5.0	6.7	4.2	5.4	6.5	4.3	4.9	5.4	6.9	8.6
Iceland	1.4	9.5	12.8	12.9	14.5	15.2	13.7	12.4	12.7	10.7
Ireland	6.6	-15.8	-11.4	-10.7	-10.7	-10.7	-9.5	-6.6	-5.2	-9.6
Israel	-1.5	-2.6	-3.0	-1.3	-1.5	-3.7	-2.9	-1.5	-0.9	-1.8
Italy	5.5	5.1	6.2	2.5	1.3	1.4	1.4	1.7	2.6	-0.1
Japan	3.8	-3.0	2.6	3.8	4.6	4.7	4.4	4.7	4.1	4.7
Korea	6.8	8.5	8.9	8.3	8.4	8.4	8.4	8.7	8.2	4.6
Latvia	3.5	12.4	13.0	7.8	7.3	7.1	8.7	6.7	6.0	4.9
Lithuania	19.2	8.2	10.6	9.5	10.3	7.3	9.0	3.0	22.0	6.6
Luxembourg	-6.4	-10.9	-6.5	-5.4	-4.1	-3.5	-6.6	-5.3	-4.3	-6.8
Mexico	-4.4	0.8	2.6	3.0	3.4	3.7	4.7	4.6	5.5	4.9
Netherlands	14.5	3.6	3.2	1.7	0.6	-3.5	-3.8	-3.6	-5.2	-5.5
New Zealand	-3.0	-17.7	-16.9	-15.8	-14.4	-14.6	-13.5	-20.5	-19.4	-18.1
Norway	5.7	10.8	11.9	11.9	12.1	11.9	12.0	12.4	12.2	12.3
Poland	18.0	17.8	17.8	14.7	11.2	-35.4	-37.9	-29.2	-21.5	-20.5
Portugal	9.1	1.7	7.8	7.2	7.6	2.8	3.5	4.1	5.1	5.3
Slovak Republic	-2.0	2.3	4.2	4.8	5.4	6.1	7.0	8.1	8.7	7.4
Slovenia	-2.0	-1.7	-0.8	-4.6	-4.4	-3.9	-1.5	-0.5	1.0	0.5
Spain	6.8	8.1	9.6	9.8	1.5	1.5	1.6	2.0	2.3	1.9
Sweden	20.1	11.1	12.2	11.9	12.2	12.8	13.1	12.1	11.3	11.6
Switzerland	0.3	-1.1	-1.3	-1.9	-1.9	-1.5	-1.4	-1.2	-1.1	-1.7
Turkey ¹	27.2	22.0	22.6	23.0	23.2	22.5	22.9	23.3	23.4	23.7
United Kingdom	7.7	0.6	-3.1	-4.1	-3.4	-1.4	0.9	2.6	4.5	0.6
United States	2.6	0.2	3.1	3.7	3.9	4.5	5.5	2.0	2.4	-0.8
<i>Unweighted average</i>										
OECD-Average	5.2	3.2	4.7	4.5	3.9	1.7	2.0	1.8	2.5	0.8
OECD-EU 22	7.2	5.5	7.4	6.7	6.0	2.3	2.5	2.4	3.3	1.3

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

StatLink  <https://stat.link/4p8367>

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

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

	2000	2010	2013	2014	2015	2016	2017	2018	2019	2020
Australia	18.4	9.3	12.0	12.4	12.9	13.1	16.0	16.9	16.0	16.1
Austria	15.1	17.9	20.7	21.1	21.6	18.6	19.1	19.6	15.0	12.9
Belgium	23.7	23.6	23.0	22.9	22.6	20.9	20.9	20.4	19.4	17.2
Canada	14.2	8.1	8.8	9.6	0.2	0.9	0.7	2.3	3.0	0.7
Chile	6.3	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Colombia	-4.6	-3.8	-3.9	-3.9	-4.4	-4.5	-4.4	-4.3	-4.3	-5.4
Czech Republic	-5.3	-5.7	0.9	1.8	1.9	-0.2	0.8	0.2	1.6	1.1
Denmark	28.2	24.9	25.1	24.9	25.3	25.2	25.2	24.9	25.3	25.1
Estonia	10.6	7.3	9.4	10.0	4.5	4.3	5.0	1.1	2.4	2.1
Finland	24.8	23.0	23.9	24.4	25.2	25.2	24.8	25.0	25.0	24.9
France	16.1	17.7	17.5	17.7	18.0	18.1	18.2	17.4	16.4	15.3
Germany	22.0	19.6	20.9	21.1	21.2	21.5	21.6	21.7	21.3	19.6
Greece	23.6	23.6	24.0	23.7	22.1	23.1	23.4	22.3	22.5	21.7
Hungary	20.5	18.7	15.4	16.2	16.9	15.0	15.3	15.5	16.4	17.6
Iceland	8.9	12.2	15.2	15.8	17.5	17.7	16.3	14.8	14.6	13.4
Ireland	10.9	5.6	9.4	9.7	8.9	8.0	7.9	8.7	8.8	6.8
Israel	21.8	13.6	12.9	14.5	14.8	15.1	15.0	15.7	16.0	15.4
Italy	18.6	17.8	18.6	18.8	19.0	19.0	19.0	19.2	19.9	16.4
Japan	15.8	11.3	15.1	15.6	16.0	16.2	16.2	16.4	16.4	16.3
Korea	8.2	9.7	10.2	10.3	10.6	11.1	11.4	12.0	12.0	9.5
Latvia	12.8	19.1	19.4	15.8	15.2	15.3	16.7	16.4	15.8	14.4
Lithuania	28.8	14.4	16.0	15.5	16.1	18.4	15.6	12.4	28.7	18.7
Luxembourg	1.9	1.5	4.1	4.8	5.7	6.0	4.8	5.5	6.0	4.7
Mexico	2.5	6.1	9.8	10.1	10.4	10.8	11.1	10.4	10.9	10.8
Netherlands	22.4	23.6	28.1	25.9	24.1	24.3	24.5	24.9	23.8	21.6
New Zealand	13.6	-0.9	2.4	3.8	4.9	5.5	6.4	1.9	3.5	5.0
Norway	19.3	21.8	22.3	23.2	23.1	22.8	22.6	23.6	23.4	23.4
Poland	22.1	17.8	18.1	18.6	18.9	0.3	-4.2	1.2	3.9	-1.1
Portugal	13.6	8.8	13.7	13.1	14.3	11.2	11.9	12.5	13.2	13.3
Slovak Republic	5.2	3.4	5.7	6.3	6.9	7.5	8.4	9.5	10.0	9.0
Slovenia	10.1	10.4	10.8	11.2	11.3	11.7	12.3	13.1	13.8	13.5
Spain	11.5	14.2	15.3	15.4	13.9	13.9	13.9	14.1	14.3	14.1
Sweden	26.0	17.4	18.3	17.8	18.1	18.5	18.8	18.2	17.6	17.8
Switzerland	5.9	4.9	4.2	3.6	3.6	4.0	4.0	4.2	4.3	3.8
Turkey ¹	28.7	24.8	25.2	25.5	25.6	25.4	26.3	26.8	27.1	27.3
United Kingdom	20.6	18.7	19.0	18.5	17.8	18.0	18.2	18.3	18.4	18.3
United States	14.4	11.2	13.3	13.6	13.7	13.9	14.3	11.8	11.9	7.0
<i>Unweighted average</i>										
OECD-Average	15.1	12.9	14.4	14.5	14.2	13.6	13.6	13.6	14.1	12.9
OECD-EU 22	16.5	14.8	16.3	16.2	16.0	14.8	14.7	14.7	15.5	13.9

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

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

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

	2000	2010	2013	2014	2015	2016	2017	2018	2019	2020
Australia	22.0	19.0	20.8	21.1	21.8	22.1	22.2	22.6	21.4	21.9
Austria	20.1	22.6	24.7	25.1	25.5	22.5	23.0	23.4	20.9	19.3
Belgium	35.0	33.9	33.5	33.5	33.1	31.5	31.3	30.5	29.8	28.5
Canada	21.6	18.1	18.5	18.6	15.1	15.6	15.4	15.9	16.2	15.6
Chile	6.6	6.6	6.7	6.7	6.7	6.7	6.7	6.7	6.7	6.6
Colombia	-5.5	-4.5	-4.7	-4.7	-5.3	-5.4	-5.3	-5.2	-5.2	-6.4
Czech Republic	14.0	12.0	13.0	13.5	13.6	12.4	13.0	12.6	13.4	13.1
Denmark	35.8	31.0	31.0	30.8	31.1	31.1	31.0	30.6	30.8	30.5
Estonia	16.8	13.7	14.7	15.1	11.2	11.1	11.6	6.3	7.2	7.0
Finland	26.0	22.9	23.7	24.2	24.6	24.4	23.9	24.2	24.1	23.9
France	21.4	22.2	22.8	23.1	23.2	22.7	23.0	22.5	21.8	20.6
Germany	34.3	30.1	30.9	31.1	31.2	31.4	31.4	31.5	31.0	29.9
Greece	22.0	22.2	23.7	23.4	22.2	23.1	23.4	23.0	23.1	22.0
Hungary	24.3	22.3	23.1	23.5	23.9	22.4	22.6	22.8	23.3	24.0
Iceland	21.9	24.4	26.5	26.9	27.6	27.5	26.8	26.5	26.5	25.5
Ireland	20.8	13.7	17.4	17.7	16.7	16.2	16.2	16.8	17.2	15.8
Israel	17.7	10.5	10.0	11.0	11.2	11.5	11.4	11.9	12.0	11.6
Italy	25.1	24.0	24.8	23.3	22.8	22.8	22.8	23.0	23.4	21.1
Japan	17.9	15.1	17.9	18.3	18.6	18.8	18.8	18.9	18.9	18.9
Korea	8.0	9.8	10.3	10.4	10.7	11.0	11.3	11.8	12.0	10.6
Latvia	18.1	23.3	23.3	20.8	20.3	20.1	21.0	19.9	19.5	17.9
Lithuania	27.3	19.8	20.7	20.0	20.4	19.0	16.7	16.4	30.7	28.2
Luxembourg	12.6	12.3	15.5	16.1	17.1	17.4	15.3	16.1	16.7	15.2
Mexico	-0.3	4.0	6.9	7.3	7.6	7.9	8.5	8.0	8.8	8.4
Netherlands	30.1	24.9	26.4	24.4	23.2	21.6	21.7	21.9	20.5	19.9
New Zealand	19.0	13.9	15.9	16.3	16.5	16.7	16.9	17.1	17.3	17.6
Norway	24.4	24.8	25.1	24.7	24.6	24.1	23.8	23.8	23.6	23.7
Poland	25.0	20.4	21.2	21.5	21.7	16.2	15.0	15.3	12.7	9.2
Portugal	17.0	16.5	22.0	21.7	20.4	20.7	21.1	20.5	21.2	21.3
Slovak Republic	13.3	14.0	15.4	15.8	16.1	16.5	17.0	17.6	18.0	17.1
Slovenia	25.1	23.4	23.8	24.0	24.1	23.8	24.6	24.9	25.3	25.1
Spain	15.6	17.8	18.9	19.0	17.2	17.2	17.1	17.3	17.4	17.2
Sweden	28.3	19.3	19.9	19.4	19.6	20.0	20.2	19.9	19.2	19.4
Switzerland	12.3	11.3	10.8	10.2	10.2	10.6	10.6	10.8	11.0	10.4
Turkey ¹	28.1	24.7	25.2	25.5	25.7	25.5	26.1	26.5	26.7	26.9
United Kingdom	21.5	21.1	19.4	18.9	18.7	18.9	19.0	19.1	19.1	19.0
United States	20.5	18.5	19.7	19.9	20.0	20.1	20.3	17.6	17.7	14.7
<i>Unweighted average</i>										
OECD-Average	20.1	18.4	19.4	19.4	19.2	18.8	18.8	18.6	18.9	18.1
OECD-EU 22	23.1	21.0	22.3	22.1	21.8	21.1	21.1	20.8	21.2	20.3

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


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

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

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

	2000	2010	2013	2014	2015	2016	2017	2018	2019	2020
Australia	25.1	22.3	23.1	23.4	24.1	24.3	24.4	24.6	23.6	24.1
Austria	23.7	26.3	28.3	28.6	29.1	25.9	26.3	26.8	24.8	23.4
Belgium	38.4	37.4	36.9	36.9	36.6	35.3	35.1	34.4	33.9	32.7
Canada	24.5	20.7	21.1	21.9	19.2	19.1	18.9	19.4	19.6	19.2
Chile	6.6	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Colombia	-4.6	-1.9	-2.0	-2.0	-4.4	-4.5	-4.4	-4.3	-4.3	-5.4
Czech Republic	18.2	15.9	16.0	16.4	16.5	15.5	18.0	15.7	19.0	16.1
Denmark	38.1	32.7	32.6	32.4	32.7	32.7	32.7	32.3	32.5	32.2
Estonia	18.3	15.2	16.0	16.3	12.9	12.8	13.2	9.2	10.4	10.1
Finland	29.3	26.2	27.0	27.5	28.0	28.0	27.5	27.7	27.6	27.5
France	23.5	23.8	24.3	24.6	25.0	25.0	25.2	24.7	24.0	23.2
Germany	37.7	33.3	33.8	34.0	34.1	34.2	34.2	34.3	33.8	33.2
Greece	24.2	24.5	26.7	26.4	24.9	26.0	26.2	26.7	26.7	26.0
Hungary	28.1	25.0	25.0	25.3	25.7	24.2	24.4	24.5	25.0	25.5
Iceland	25.4	27.5	29.1	28.9	29.4	29.0	28.3	28.4	28.3	27.7
Ireland	25.7	19.2	23.1	23.3	22.3	21.7	21.6	22.1	22.4	21.2
Israel	21.3	12.8	12.1	13.3	13.8	14.3	14.2	14.9	15.2	14.6
Italy	27.4	27.0	27.7	27.7	27.8	27.8	27.8	27.9	28.3	25.6
Japan	18.6	16.5	19.0	19.4	19.7	19.9	19.9	20.1	20.1	20.0
Korea	8.7	11.2	11.7	12.0	12.3	12.7	13.0	13.5	13.6	12.5
Latvia	20.4	24.8	24.8	22.7	22.0	22.1	22.9	22.6	22.2	21.1
Lithuania	28.8	21.0	21.7	21.3	21.6	20.7	19.2	18.9	32.6	30.7
Luxembourg	17.6	17.4	20.8	21.5	22.4	22.7	20.9	21.6	22.2	20.8
Mexico	2.5	6.1	9.8	10.1	10.4	10.8	11.1	10.4	10.9	10.8
Netherlands	30.9	27.5	30.7	28.3	26.2	25.5	25.7	25.9	24.7	24.1
New Zealand	19.4	17.0	16.9	17.2	17.6	17.9	18.1	18.4	18.8	19.1
Norway	26.8	26.8	27.0	26.5	26.3	25.9	25.6	25.5	25.4	25.4
Poland	25.9	21.4	22.1	22.4	22.5	18.0	16.9	17.1	14.9	11.9
Portugal	20.2	19.5	25.3	24.9	23.8	23.8	24.1	23.6	24.2	24.3
Slovak Republic	19.0	16.6	17.8	18.1	18.4	18.7	19.1	19.7	19.9	19.2
Slovenia	29.4	27.8	26.9	27.0	27.1	26.9	27.3	28.8	29.1	28.7
Spain	18.0	19.9	21.1	21.2	19.4	19.4	19.3	19.5	19.6	19.4
Sweden	29.9	21.1	21.7	21.1	21.3	21.7	21.9	21.6	21.1	21.2
Switzerland	14.8	14.0	13.4	12.8	12.8	13.2	13.3	13.5	13.6	13.0
Turkey ¹	28.7	26.0	26.5	26.7	26.8	26.8	27.6	28.1	28.4	28.6
United Kingdom	23.2	22.8	21.5	21.1	20.9	21.0	21.2	21.2	21.2	21.1
United States	22.7	20.3	21.3	21.4	21.5	21.6	22.0	19.8	20.0	17.9
<i>Unweighted average</i>										
OECD-Average	22.6	20.9	21.8	21.8	21.6	21.3	21.3	21.2	21.6	20.9
OECD-EU 22	26.0	23.8	25.0	24.9	24.6	24.0	24.1	23.9	24.5	23.6

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


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

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

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

	2000	2010	2013	2014	2015	2016	2017	2018	2019	2020
Australia	24.4	19.8	20.8	21.1	21.8	22.1	22.2	22.6	21.4	21.9
Austria	28.8	30.7	32.0	32.3	32.7	29.9	30.2	30.6	31.0	30.2
Belgium	42.0	40.2	39.9	39.8	39.4	37.8	37.7	36.8	36.2	35.1
Canada	23.4	20.9	21.1	21.6	21.5	21.4	21.2	21.4	21.6	21.6
Chile	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Colombia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Czech Republic	21.8	20.7	21.2	21.5	21.8	22.2	22.8	23.3	23.7	23.7
Denmark	39.8	35.0	34.8	34.6	34.9	34.9	34.8	34.2	34.4	34.1
Estonia	21.1	18.7	18.9	19.1	17.9	17.8	17.8	12.7	13.7	13.5
Finland	31.5	26.7	27.4	27.8	28.1	27.9	27.3	27.4	27.2	27.0
France	27.5	27.1	27.5	27.7	28.0	28.0	28.1	27.4	26.9	25.5
Germany	40.3	37.0	37.2	37.3	37.4	37.5	37.5	37.5	37.0	36.7
Greece	21.5	22.2	24.5	24.2	23.0	24.5	24.8	25.3	25.3	24.3
Hungary	33.5	30.0	34.5	34.5	34.5	33.5	33.5	33.5	33.5	33.5
Iceland	23.3	25.4	27.2	27.1	27.6	27.5	26.9	27.0	26.9	26.5
Ireland	23.0	18.8	21.8	22.0	21.1	20.7	20.7	21.1	21.4	20.1
Israel	22.8	13.7	13.2	13.8	14.3	14.7	14.6	15.2	15.4	14.9
Italy	27.2	28.6	29.5	27.9	27.4	27.4	27.4	27.5	27.8	25.8
Japan	19.2	20.0	20.9	21.2	21.4	21.5	21.6	21.7	21.7	21.6
Korea	8.3	11.0	11.6	11.7	11.9	12.2	12.5	12.9	13.4	13.5
Latvia	27.1	30.1	29.7	29.1	28.5	28.3	28.5	27.3	27.2	25.9
Lithuania	27.3	21.2	21.9	21.5	21.9	21.8	20.9	20.3	35.4	34.3
Luxembourg	22.9	21.4	23.8	24.3	25.2	25.4	23.2	23.7	24.1	23.1
Mexico	-0.3	4.0	6.9	7.3	7.6	7.9	8.5	8.0	8.8	8.4
Netherlands	33.3	29.8	31.3	29.2	28.0	27.1	27.2	27.4	26.1	25.4
New Zealand	19.0	15.9	15.4	15.7	15.9	16.2	16.4	16.6	16.8	17.1
Norway	29.1	27.8	27.8	27.3	27.1	26.6	26.2	26.1	26.0	26.1
Poland	27.3	24.1	24.4	24.5	24.6	24.7	24.8	24.9	24.7	23.8
Portugal	20.2	19.7	24.4	24.0	25.5	25.1	25.1	24.4	24.9	25.0
Slovak Republic	19.4	20.3	21.6	21.8	22.0	22.2	22.5	22.9	23.0	22.2
Slovenia	34.3	31.5	31.3	31.4	31.5	31.6	32.4	32.5	32.9	32.4
Spain	17.9	20.1	21.1	21.2	19.4	19.4	19.3	19.5	19.5	19.3
Sweden	32.9	23.7	24.0	23.4	23.5	23.8	23.9	24.0	23.4	23.5
Switzerland	17.8	17.1	17.1	16.7	16.7	17.0	17.0	17.1	17.2	16.9
Turkey ¹	28.1	25.4	25.9	26.2	26.3	26.2	26.8	27.1	27.4	27.6
United Kingdom	24.6	24.3	22.4	21.9	21.7	21.8	21.8	21.8	21.7	21.6
United States	24.4	23.1	24.1	24.1	24.2	24.2	24.3	22.3	22.4	20.1
<i>Unweighted average</i>										
OECD-Average	24.1	22.5	23.4	23.3	23.3	23.2	23.2	23.0	23.4	23.0
OECD-EU 22	28.2	26.2	27.4	27.2	27.1	26.9	26.8	26.6	27.2	26.6

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

StatLink  <https://stat.link/v1odyw>

Table 6.25. Annual average gross and net wage earnings, single individual no children, 2000-2020
In US dollars using PPP

	2000		2010		2015		2018		2019		2020	
	Gross	Net	Gross	Net	Gross	Net	Gross	Net	Gross	Net	Gross	Net
Australia	31 504	23 125	44 401	34 507	54 760	41 580	59 122	44 551	60 957	46 548	63 415	48 145
Austria	32 770	22 624	45 749	30 619	54 985	35 718	61 365	41 244	63 699	42 545	63 956	43 126
Belgium	35 169	20 044	51 941	29 752	58 114	33 701	63 203	37 992	65 916	39 972	63 704	39 233
Canada	29 358	21 989	36 261	28 154	40 359	30 974	44 943	34 554	46 457	35 655	48 536	37 296
Chile	12 878	11 977	17 179	15 977	21 672	20 155	23 449	21 805	24 126	22 426	24 050	22 358
Colombia	7 189	7 189	11 046	11 046	11 836	11 836	13 253	13 253	13 713	13 713	11 961	11 961
Czech Republic	11 232	8 706	21 029	16 307	24 788	19 000	30 884	23 282	32 529	24 419	31 616	23 745
Denmark	32 499	19 026	49 576	31 759	55 262	35 427	62 154	40 171	64 917	41 882	64 948	42 067
Estonia	8 385	6 545	18 978	15 281	24 272	19 795	29 047	24 807	30 882	26 021	31 492	26 592
Finland	26 797	17 718	43 778	30 897	47 678	32 968	52 549	36 602	54 065	37 730	53 680	37 490
France	28 722	20 347	40 621	29 309	46 971	33 345	51 891	37 024	53 568	38 546	51 985	37 801
Germany	36 485	20 723	51 878	31 540	60 547	36 522	68 443	41 238	70 537	42 840	70 454	43 041
Greece	23 089	18 103	33 480	25 735	34 214	26 030	37 531	27 713	38 810	28 638	38 755	28 898
Hungary	9 871	6 344	19 885	13 644	23 942	15 682	29 796	19 814	33 189	22 071	34 107	22 681
Iceland	32 018	23 873	39 581	28 657	54 024	38 166	63 657	45 597	66 209	47 469	65 930	47 469
Ireland	30 653	22 208	49 451	37 858	54 027	39 958	59 914	44 563	61 185	45 371	57 709	43 383
Israel	27 795	20 539	30 537	25 344	35 607	29 372	41 870	34 206	43 677	35 591	42 703	35 004
Italy	26 768	18 993	36 555	25 505	41 368	28 506	45 352	31 192	46 917	32 129	44 755	31 772
Japan	32 234	25 870	42 744	33 926	49 144	38 280	49 775	38 646	51 459	39 945	51 288	39 832
Korea	26 564	24 187	43 854	38 469	46 299	40 130	51 556	44 143	53 807	45 850	53 284	45 303
Latvia	6 420	4 630	14 991	10 415	19 275	13 699	24 171	17 225	25 880	18 483	26 427	19 077
Lithuania	7 057	5 028	14 964	11 654	19 346	14 923	24 758	19 275	33 941	21 538	36 456	23 416
Luxembourg	37 546	26 783	53 390	39 099	63 401	43 848	70 622	49 731	72 087	50 489	66 993	47 600
Mexico	7 964	7 767	11 420	10 721	12 918	11 569	13 606	12 197	14 302	12 737	13 917	12 414
Netherlands	35 835	23 788	52 978	36 207	61 179	42 669	66 113	45 927	67 590	47 707	69 213	49 331
New Zealand	24 192	19 506	32 089	26 636	38 029	31 351	41 629	33 954	42 784	34 752	43 493	35 177
Norway	32 850	22 766	51 579	36 485	55 758	39 895	60 867	44 134	62 436	45 323	63 236	45 873
Poland	12 585	9 086	20 227	15 274	26 145	19 623	31 176	23 315	33 591	25 195	33 939	25 757
Portugal	16 526	12 816	26 565	20 667	29 701	21 275	32 290	23 617	34 101	24 795	33 539	24 362
Slovak Republic	10 181	8 129	19 118	14 935	22 350	17 148	24 663	18 741	26 038	19 745	25 948	19 850
Slovenia	16 897	10 889	26 534	17 701	30 400	20 268	34 370	22 661	35 834	23 515	35 781	23 709
Spain	23 417	18 769	34 120	26 705	39 839	31 366	42 425	33 406	43 553	34 281	43 062	33 960
Sweden	28 773	19 069	40 828	30 714	46 781	35 281	50 695	37 981	52 033	39 262	53 173	40 060
Switzerland	40 772	33 507	58 064	47 970	70 061	58 171	77 591	64 106	79 828	65 898	76 918	63 770
Turkey ¹	19 696	14 037	19 600	14 390	26 839	19 494	30 480	21 758	33 600	23 855	36 976	26 214
United Kingdom	35 366	26 239	48 872	36 463	51 964	39 794	57 670	44 136	60 451	46 304	57 855	44 379
United States	33 129	24 877	45 665	34 429	50 963	37 900	55 058	41 959	56 577	43 066	60 220	46 715
OECD average	24 086	17 509	35 122	26 074	40 671	29 876	45 350	33 419	47 331	34 765	47 175	34 834

1. Wage figures are based on the old definition of average worker (ISIC D, rev.3.) for years 2000 to 2006.

Table 6.26. Annual average gross and net wage earnings, single individual no children, 2000-2020 (national currency)

	2000		2010		2015		2018		2019		2020	
	Gross	Net	Gross	Net	Gross	Net	Gross	Net	Gross	Net	Gross	Net
Australia	41 322	30 332	66 724	51 856	80 720	61 292	85 778	64 638	87 766	67 020	90 861	68 982
Austria	29 732	20 526	38 504	25 770	43 911	28 524	47 078	31 641	48 398	32 325	48 658	32 810
Belgium	31 644	18 035	43 423	24 873	46 479	26 954	48 645	29 241	49 783	30 189	47 720	29 389
Canada	36 038	26 992	44 290	34 387	50 368	38 655	53 857	41 407	55 459	42 564	57 292	44 024
Chile	3 690 623	3 432 280	6 181 738	5 749 016	8 481 551	7 887 842	9 669 328	8 991 704	10 042 281	9 334 826	10 279 535	9 556 633
Colombia	5 283 845	5 283 845	12 382 986	12 382 986	15 107 886	15 107 886	17 585 619	17 585 619	18 499 302	18 499 302	16 033 240	16 033 240
Czech Republic	160 922	124 729	287 320	222 803	320 624	245 750	382 948	288 691	404 764	303 844	402 261	302 119
Denmark	281 700	164 922	376 073	240 914	403 600	258 738	421 100	272 158	432 900	279 291	437 094	283 108
Estonia	3 931	3 068	9 712	7 820	13 045	10 638	15 734	13 438	16 817	14 170	16 637	14 048
Finland	26 362	17 431	39 395	27 804	43 268	29 918	45 081	31 400	45 813	31 971	45 719	31 930
France	26 712	18 923	34 693	25 032	37 975	26 959	39 251	28 005	39 196	28 205	38 188	27 768
Germany	34 400	19 539	41 736	25 374	47 100	28 411	50 700	30 548	52 000	31 582	52 104	31 831
Greece	15 459	12 120	24 156	18 567	20 833	15 850	21 279	15 713	21 621	15 954	21 139	15 763
Hungary	1 086 240	698 166	2 512 020	1 723 560	3 172 680	2 078 105	4 117 728	2 738 289	4 677 521	3 110 551	5 011 590	3 332 707
Iceland	2 712 000	2 022 102	5 256 000	3 805 407	7 668 000	5 417 104	8 712 000	6 240 301	9 048 000	6 487 080	9 247 101	6 657 793
Ireland	28 924	20 956	41 981	32 139	43 733	32 345	47 227	35 127	48 722	36 129	46 685	35 095
Israel	95 664	70 691	121 581	100 905	139 728	115 260	155 784	127 267	161 028	131 217	157 093	128 770
Italy	21 550	15 291	28 243	19 705	30 550	21 052	30 962	21 295	31 472	21 552	30 233	21 463
Japan	4 987 116	4 002 481	4 773 076	3 788 423	5 083 906	3 960 010	5 206 931	4 042 713	5 221 704	4 053 394	5 185 181	4 026 987
Korea	19 849 729	18 073 190	36 876 204	32 348 478	39 695 196	34 405 928	44 893 176	38 438 269	46 285 248	39 440 841	46 020 316	39 127 355
Latvia	2 316	1 670	7 296	5 069	9 588	6 815	11 892	8 475	12 804	9 144	12 913	9 321
Lithuania	3 187	2 270	6 735	5 245	8 623	6 652	11 164	8 691	15 436	9 795	16 426	10 550
Luxembourg	35 875	25 591	49 387	36 167	55 858	38 631	59 733	42 063	60 896	42 651	58 040	41 239
Mexico	48 607	47 400	87 672	82 301	107 551	96 320	124 185	111 323	133 131	118 563	131 163	117 003
Netherlands	31 901	21 176	45 215	30 901	49 540	34 552	51 590	35 838	53 054	37 447	54 843	39 089
New Zealand	34 923	28 159	48 007	39 850	56 110	46 257	60 360	49 232	62 181	50 507	64 150	51 885
Norway	298 385	206 788	471 696	333 655	553 670	396 149	598 146	433 706	620 035	450 097	627 370	455 108
Poland	23 061	16 649	36 482	27 548	46 136	34 628	54 684	40 896	58 779	44 089	60 915	46 229
Portugal	10 922	8 470	16 542	12 870	17 369	12 441	18 680	13 663	19 331	14 056	19 478	14 148
Slovak Republic	5 256	4 197	9 593	7 494	10 983	8 427	12 455	9 465	13 154	9 975	13 200	10 098
Slovenia	8 894	5 732	16 915	11 284	18 092	12 062	19 569	12 902	20 265	13 298	20 424	13 534
Spain	17 319	13 882	24 786	19 400	26 475	20 845	26 922	21 198	27 292	21 482	26 934	21 241
Sweden	263 581	174 686	368 208	277 001	414 105	312 312	447 569	335 327	455 072	343 379	465 767	350 907
Switzerland	72 910	59 918	85 068	70 280	86 558	71 868	90 600	74 854	91 628	75 639	87 363	72 429
Turkey ¹	5 545	3 952	18 026	13 235	31 191	22 654	49 007	34 983	61 841	43 906	74 751	52 994
United Kingdom	24 910	18 481	34 297	25 589	35 978	27 552	39 626	30 327	41 128	31 503	41 807	32 069
United States	33 129	24 877	45 665	34 429	50 963	37 900	55 058	41 959	56 577	43 066	60 220	46 715

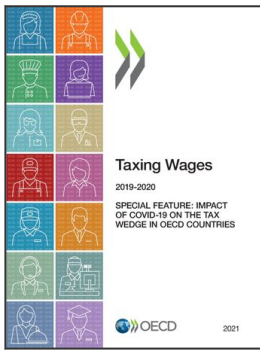
Note: The annual average gross wage earnings in euro area countries are expressed in euros for all years.

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

Notes

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

² Tables 6.1 to 6.24 show figures rounded to the first decimal. The text may present figures rounded to two decimal points for accuracy purposes.



From:
Taxing Wages 2021

Access the complete publication at:
<https://doi.org/10.1787/83a87978-en>

Please cite this chapter as:

OECD (2021), "Evolution of the tax burden (2000-20)", in *Taxing Wages 2021*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/736943ae-en>

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