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Evolution of the tax burden (2000-21)

The chapter presents the evolution of the tax burdens on labour income between 2000 and 2021. The chapter contains Tables 6.1 to 6.24, which are grouped by tax measures for the eight household types. 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 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).

Key trends between 2000 and 2021

This chapter presents the evolution of the tax burden for the eight household types depicted by the *Taxing Wages* models over the period from 2000 to 2021. Tables 6.1 to 6.24, titled “Tables showing income taxes, social security contributions and cash benefits”, correspond to a tax burden measure for a particular household type. The discussion focuses on the main observable trends over the period and highlights important year-on-year changes.¹

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) all declined between 2000 and 2021 for each of the selected household types.

- The reductions over the period in the OECD average tax wedge ranged from 1.3 percentage points for single workers earning 167% of the average wage (AW) to 4.6 percentage points for single parents earning 67% of the AW.
- The decrease in the OECD average personal income tax burden ranged from 0.8 percentage point for single workers earning the AW to 2.0 percentage points for single parents earning 67% of the AW.
- The OECD net personal average tax burden also declined for all household types in the period considered. The reduction ranged from 0.5 percentage points for single workers earning 167% of the AW to 3.4 percentage points (for single parents earning 67% of the AW).

Tax wedge

Table 6.1 to Table 6.8 track the evolution of the average tax wedge in OECD countries between 2000 and 2021. Nineteen OECD countries observed a reduction of more than 5 percentage points for at least one household type: Australia, Belgium, Canada, Chile, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Israel, Ireland, Lithuania, the Netherlands, New Zealand, Poland, Sweden and the United States.

The largest decline was observed in Chile, where the single parent benefited from a reduction in the tax wedge of 30.3 percentage points. In Chile, all types of married couple with children also experienced decreases in the tax wedge that exceeded 10 percentage points (24.8 percentage points for the one-earner married couple, 15.2 percentage points for the two-earner married couple earning 167% of the AW, and 12.4 percentage points for the two-earner married couple earning 200% of the AW). In Poland, large decreases in the tax wedge were observed for the household types with children: 28.3 percentage points for the single parent, 19.0 percentage points for the one-earner couple on the AW, 13.1 percentage points for the two-earner couple with total wage earnings at 167% of the AW and 11.6 percentage points for the two-earner couple with total wage earnings at 200% of the AW. In Lithuania, the tax wedge also decreased by more than 10 percentage points for all household types with children: by 24.9 percentage points for the single parent, by 22.1 percentage points for the one-earner married couple, by 13.6 percentage points for the married couple earning 167% of the AW and by 12.5 percentage points for the married couple earning 200% 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 (by 14.7 percentage points), for the single parent (by 21.8 percentage points) and for the married couple with two children earning 167% of the AW (by 10.7 percentage points).

Reductions of more than 10 percentage points in the tax wedge for at least one household type were also observed in France, Greece, Hungary, New Zealand and the United States. In France, the tax wedge decreased by 13.9 percentage points for the single parent on 67% of the AW. In Greece, the tax wedge decreased by 10.6 percentage points for the single parent earning 67% of the AW. In Hungary, there were reductions of more than 10 percentage points for seven out of the eight household types. The largest was for the single parent earning 67% of the AW (16.0 percentage points). In New Zealand, the tax wedge

decreased by 13.3 percentage points for the single parent on 67% of the AW. In the United States, the tax wedge decreased by more than 10 percentage points for the single parent earning 67% of the AW and the one-earner married couple (by 10.8 and 12.7 percentage points, respectively).

In contrast, between 2000 and 2021, there were increases in the tax wedge of more than 5 percentage points for at least one household type in six countries: Iceland, Korea, Luxembourg, Mexico, Norway and the United Kingdom. The largest increase was in Iceland, where the tax wedge rose by 10.6 percentage points for the single parent on 67% of the AW and by 7.0 percentage points for the one-earner couple on the AW with two children. In Korea, the tax wedge increased for the single worker earning 67%, 100% and 167% of the AW (by 5.4, 7.2 and 6.1 percentage points, respectively), for the two-earner married couple earning 200% of the AW with two children (by 5.7 percentage points) and the two-earner married couple earning 167% of the AW without children (by 6.6 percentage points). In Luxembourg, the tax wedge increased for all household types with children, by between 7.9 percentage points for the one-earner married couple and 8.5 percentage points for the single parent. In Mexico, the average tax wedge increased for seven of the eight household types. It increased most for single worker earning 67% of the AW with and without children, by 9.1 percentage points. In Norway, it increased by 6.7 percentage points for the single parent. In the United Kingdom, the tax wedge also increased for the single parent by 5.7 percentage points.

Between 2000 and 2021, the tax wedge decreased for all household types in fourteen OECD countries (Australia, Belgium, Canada, Denmark, Finland, Germany, Greece, Hungary, Lithuania, the Netherlands, Poland, Sweden, Switzerland and the United States), while it increased across all household types in five countries (Costa Rica, Japan, Korea, Luxembourg and Mexico).

Average personal income tax rate

Between 2000 and 2021, the average personal income tax burden (Table 6.9 to Table 6.16) decreased for all eight household types in thirteen OECD countries: Belgium, Canada, the Czech Republic, Estonia, Finland, Germany, Hungary, Israel, Latvia, Lithuania, Slovenia, Sweden and the United States. 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 were observed in Hungary, where there were decreases exceeding 10 percentage points for three of the household types: of 15.3 percentage points for the single worker earning 167% of the AW, 12.3 percentage points for the one-earner married couple earning the AW with children, and 10.2 percentage points for the two-earner couple with total wage earnings at 200% of the AW with two children. In the Czech Republic, the average personal income tax rate decreased by more than 10 percentage points for the single parent and the one-earner married couple (by 14.9 percentage points and 12.6 percentage points, respectively). In Estonia, the average personal income tax rate decreased for the single worker earning 67% of the AW, by 10.0 percentage points for the worker without children and by 13.0 percentage points for the single parent. In Sweden, decreases of between 9.2 and 9.8 percentage points were observed for most household types, the exceptions being the single taxpayer earning 67% of the AW, with and without children (reduction of 10.7 percentage points). In Lithuania, the average personal income tax rates decreased by between 8.5 and 9.0 percentage points for most of the household types, the exception being the single parent on 67% of the AW (2.5 percentage points). In Finland, it decreased by between 6.5 and 8.3 percentage points for the eight household types. In Israel, the average personal income tax rate decreased by 5.1 to 6.6 percentage points for most of the household types, the exception being the single parent at 67% of the AW, which experienced a reduction of 1.1 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 Luxembourg, the average personal tax rate increased by between 5.3 and 6.2 percentage points for all households with children. In Mexico,

the increases ranged from 7.9 to 9.7 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 (5.8 percentage points).

Sixteen other OECD member countries recorded both reductions and increases in the average personal income tax among the household types: Australia, Austria, France, Iceland, Ireland, Italy, the Netherlands, Norway, New Zealand, Poland, Portugal, the Slovak Republic, Spain, Switzerland, Turkey and the United Kingdom. Changes of more than 5 percentage points were observed among those countries. In Iceland, the average tax rate increased by 5.7 percentage points for the one-earner married couple. In the Netherlands, the average tax rate increased by more than 5 percentage points for three household types: the single worker earning 100% of the AW (6.0 percentage points), the one-earner married couple (10.6 percentage points) and the two-earner married couple earning 200% of the AW (by 5.3 percentage points). In Portugal, the average tax rate increased for the single worker earning 67% and 100% of the AW, by 5.4 and 5.6 percentage points, and for the two-earner married couple without children earning 167% of the AW, by 5.5 percentage points. The average personal income tax rate decreased by more than five percentage points in three countries: in Australia, it decreased by 5.5 percentage points for the single worker earning 167% of the AW, by 7.3 percentage points in Austria for the single parent and by 5.5 percentage points in the Slovak Republic for the one-earner married couple.

In Chile and Costa Rica, the average income tax rates stayed constant for most household types as they did not pay personal income taxes between 2000 and 2021, the exception being the single worker earning 167% of the AW, for whom the average personal tax rate decreased by 0.05 percentage points in Chile and increased by 2.3 percentage points in Costa Rica. In Colombia, there were no changes for the eight household types between 2000 and 2021 as no personal income taxes were levied at their earnings level.

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 2021 for all eight household types in eight OECD countries: Australia, Belgium, Denmark, Germany, the Netherlands, Poland, Sweden and the United States. The most significant reductions were observed in Poland, where the net personal average tax rate fell by 32.7 percentage points for the single parent earning 67% of the AW, followed by the one-earner couple on the AW with two children (21.9 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 21.6 percentage points and 14.2 percentage points, respectively) and for the two-earner couple with total earnings at 167% of the AW with two children (by 11.5 percentage points). Decreases exceeding 10 percentage points were also observed in Sweden for the single worker earning 67% of the AW (by 10.7 percentage points) and in the United States for the single parent and the one-earner married couple (by 11.2 percentage points and 13.4 percentage points, respectively).

In Australia, the net personal average tax rate decreased for the single worker earning 167% of the AW by 5.5 percentage points while it decreased by between 1.9 and 4.2 percentage points for the other seven household types. In Belgium, decreases larger than 5 percentage points were observed for the single parent and the two-earner married couple earning 167% of the AW without children (5.4 percentage points for both). In Germany, four of the eight household types experienced decreases larger than 5 percentage points: the net average tax rate decreased for the single worker earning 100% of the AW as well as for the two-earner married couple with two children earning 200% of the AW by 5.5 percentage points; it also decreased by 6.1 percentage points for the single worker earning 167% of the AW and by 5.1 percentage points for the two-earner married couple earning 167% of the AW with two children. In Denmark, decreases exceeded 5 percentage points in five of the eight household types: the net personal average tax rate decreased by 5.5 percentage points for the married couple earning 167% of the AW with and without

children, by 6.0 percentage points for the single worker earning 100% of the AW, by 6.2 percentage point for the single parent, and by 8.2 percentage point for the single worker earning 167% of the AW.

In contrast, the net personal average tax rate increased across all household types in four OECD countries: Costa Rica, Japan, Luxembourg and Mexico. Two of those countries experienced increases of more than 5 percentage points. The largest change was in Mexico where it increased by 9.7 percentage points for the single worker on 67% of the AW, with and without children. In Luxembourg, net personal average tax rates increased by between 6.7 and 7.2 percentage points for all household types with children while increasing by less than five percentage points in the remaining three.

Twenty-three other OECD member countries recorded both reductions and increases in the net personal average tax rate among the household types: Austria, the Czech Republic, Estonia, Finland, France, Greece, Hungary, Iceland, Ireland, Israel, Italy, Korea, Latvia, Lithuania, New Zealand, Norway, Portugal, the Slovak Republic, Slovenia, Spain, Switzerland, Turkey and the United Kingdom. There was a significant decrease in France, where the net personal average tax rate fell by 16.5 percentage points for the single parent on 67% of the AW. For this household type, there were also decreases exceeding 10 percentage points in Ireland (10.8 percentage points) and New Zealand (13.3 percentage points). In Hungary, the net personal average tax rate decreased by 9.3 percentage points for the single worker on 167% of the AW; in Greece, it fell by 9.5 percentage points and in Lithuania by 7.3 percentage points for the single parent. In Estonia, the net personal average tax rate decreased by 8.4 percentage points for the single worker earning 67% of the AW, and in Israel it fell by 5.9 percentage points for the same household type, as well as by 6.4 percentage points for the single worker at 100% of the AW and by 5.3 percentage points for the single worker earning 167% of the AW.

The one-earner married couple experienced a decrease in the net personal average tax rates in Estonia (5.7 percentage points), Greece (5.6 percentage points), Lithuania (6.5 percentage points) and New Zealand (7.1 percentage points). For the two-earner married couple earning 167% of the AW with two children, the rate decreased by 6.7 percentage points in the Czech Republic and by 7.8 percentage points in Estonia. In both countries, the rate also decreased for the two-earner married couple earning 200% of the AW with two children, decreasing by 7.8 percentage points and 6.1 percentage points, respectively. For the two-earner married couple earning 167% of the AW without children, the net personal average tax rate decreased by 6.3 percentage points in Estonia and by 6.0 percentage points in Israel.

In contrast, increases larger than 5 percentage points for the single parent earning 67% of the average wage occurred in the Czech Republic (5.8 percentage points), the United Kingdom (5.7 percentage points), Hungary (5.4 percentage points), Iceland (10.0 percentage points), Norway (7.4 percentage points), the Slovak Republic (8.3 percentage points) and Slovenia (5.7 percentage points). The tax rate also increased significantly for the single worker earning 67% of the AW in Lithuania and Portugal (by 8.0 percentage points and 5.4 percentage points, respectively), for the single worker earning 100% of the AW in Korea (6.3 percentage points), Lithuania (7.7 percentage points) and Portugal (5.6 percentage points). It also increased by more than 5 percentage points for the one-earner married family in Iceland (6.2 percentage points) and Slovenia (8.0 percentage points), the two-earner married couple with two children earning 167% of the AW in Portugal (5.2 percentage points) and without children in Korea (5.6 percentage points), Lithuania (7.9 percentage points) and Portugal (5.5 percentage points).

Progressivity

The degree of progressivity of countries' 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 2021, the higher paid worker always pays a higher percentage of income in personal income tax than the lower paid worker. In Hungary, the level of tax burden was the same for both

types of worker from 2013 onwards. In Mexico, the personal income tax was negative for the single persons earning 67% of the AW from 2000 to 2010 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 57% of the tax burden of the person earning 167% of the AW in 2000 and 52% in 2021. Comparing the situation in each OECD country, personal income taxes have become more progressive in twenty countries: Australia, Belgium, Canada, Czech Republic, Germany, Estonia, Finland, France, Ireland, Israel, Italy, Lithuania, Latvia, Netherlands, Norway, New Zealand, Sweden, Switzerland, Turkey and the United Kingdom. The most significant changes were in Estonia, where the tax burden on the lower paid worker as a share of the tax burden of the higher paid worker fell from 85.7% in 2017 to 42.2% in 2018, and in Italy, where the corresponding measure decreased gradually from 60.2% in 2000 to 42.9% in 2021.

Between 2000 and 2021, personal income taxes became slightly less progressive (using this measure) in fifteen OECD countries: Austria, Denmark, Greece, Hungary, Iceland, Japan, Korea, Luxembourg, Mexico, Poland, Portugal, the Slovak Republic, Slovenia, Spain and the United States. The most significant changes occurred in Hungary, where the ratio rose from 58.0% of the higher-paid person's tax burden in 2000 to 100% from 2013 onwards, and in Iceland, where it rose from 54.6% in 2000 to 70.7% in 2021.

The tax burden ratio remained at the same level in Chile and Colombia between 2000 and 2021. In Chile and Costa Rica, the lower paid worker on 67% of the AW did not pay personal income tax between 2000 and 2021. In Colombia, no personal income taxes were levied on earnings at either 67% or 167% of the AW between 2000 and 2021.

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 10.2% of gross income in 2000 and 11.5% in 2021.

Between 2000 and 2021, the savings for the one-earner married couple increased in twenty countries and declined in eighteen. No tax savings are observed for Colombia, as the households do not pay income tax at this level of income, and for Mexico, as the tax burden is the same for the two household types. There were four countries where the tax savings increased by more than 5 percentage points: in the United States, increasing by 11 percentage points from 10.5% to 21.5% of gross income; in Poland, increasing by 18.3 percentage points from 5.7% to 23.9% of gross income; in Lithuania, increasing by 14.3 percentage points from 0% to 14.3% of gross income; and in Chile, increasing by 24.8 percentage points from 0.7% to 25.5% of gross income. There were corresponding reductions of more than 5 percentage points in Norway, with a reduction in the tax savings by 7.6 percentage points from 11.4% to 3.8%, and in Slovenia, where the tax savings decreased by 9.0 percentage points, from 25.4% to 16.4% 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 2021 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

- 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).

Table 6.25 and Table 6.26 show the average gross and net earnings of a single individual between 2000 and 2021 in national currencies and in US dollars using purchasing power parities of 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	2014	2015	2016	2017	2018	2019	2020	2021
Australia	25.9	21.0	22.4	23.1	23.4	23.6	24.1	22.7	23.3	21.6
Austria	43.2	43.5	44.8	45.1	43.0	43.1	43.3	43.6	42.9	43.3
Belgium	51.4	50.4	49.9	49.4	47.5	47.3	46.1	45.5	45.4	46.2
Canada	29.4	29.0	29.5	29.6	29.3	28.7	28.8	28.2	27.5	28.9
Chile	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	-6.5
Colombia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Costa Rica	27.8	28.0	28.0	28.2	28.2	28.6	29.0	29.0	29.2	29.2
Czech Republic	41.3	39.0	39.7	40.0	40.3	40.8	41.4	41.7	41.8	37.6
Denmark	37.4	33.5	33.1	33.4	33.4	33.3	32.6	32.7	32.5	32.7
Estonia	39.8	38.7	38.9	38.0	37.9	38.0	32.7	33.2	33.4	33.9
Finland	42.7	36.8	38.0	37.9	38.3	36.9	36.5	35.9	34.8	36.2
France	43.9	46.8	45.0	43.6	42.9	42.3	42.3	41.9	39.7	41.1
Germany	47.6	44.9	45.1	45.3	45.3	45.4	45.3	45.2	44.7	44.2
Greece	35.9	35.8	36.1	34.6	35.8	36.0	36.2	36.2	33.9	31.9
Hungary	51.4	43.8	49.0	49.0	48.2	46.2	45.0	44.6	43.6	43.2
Iceland	23.8	28.4	29.7	30.2	30.3	29.5	29.6	29.4	29.1	28.2
Ireland	27.5	24.2	25.3	24.9	24.3	24.0	24.3	24.6	24.9	25.0
Israel	23.2	14.1	14.2	14.8	15.2	15.1	15.7	15.9	16.2	17.6
Italy	43.6	44.0	41.9	40.8	40.8	40.7	40.8	41.0	40.9	41.2
Japan	28.7	28.9	30.6	30.9	31.0	31.0	31.2	31.2	31.2	31.2
Korea	15.0	17.4	18.2	18.4	18.6	18.9	19.2	19.7	20.2	20.4
Latvia	41.7	43.2	42.1	41.7	41.2	41.3	39.7	39.6	38.7	37.9
Lithuania	43.0	38.8	39.0	39.3	39.0	37.8	37.2	34.8	33.5	34.4
Luxembourg	29.8	28.8	31.6	32.4	32.5	30.2	30.5	30.7	31.7	32.3
Mexico	7.6	12.9	14.7	15.0	15.3	16.1	16.1	16.8	19.4	16.8
Netherlands	42.3	33.6	31.8	32.0	30.4	30.4	30.8	29.7	28.7	27.6
New Zealand	18.6	14.3	13.4	13.5	13.7	13.8	13.9	14.0	14.1	14.2
Norway	35.1	34.1	33.8	33.7	33.2	32.8	32.7	32.6	32.7	32.9
Poland	37.0	33.3	34.9	35.0	34.9	35.0	35.1	35.0	34.1	34.2
Portugal	33.2	32.2	34.8	36.3	36.4	36.6	36.7	37.1	37.3	37.6
Slovak Republic	40.7	35.0	38.9	39.1	39.3	39.4	39.7	39.7	39.0	39.0
Slovenia	42.6	38.6	38.6	38.6	38.7	40.0	39.8	40.3	40.2	40.4
Spain	34.9	36.5	37.3	35.8	35.8	35.8	35.9	35.9	34.7	35.7
Sweden	48.6	40.7	40.5	40.6	40.8	40.9	41.0	40.4	40.5	39.8
Switzerland	20.2	19.3	19.2	19.1	19.3	19.4	19.4	19.5	19.7	19.9
Turkey ¹	39.1	34.4	35.8	35.9	32.9	33.4	34.6	36.2	36.2	36.3
United Kingdom	29.1	29.4	26.2	26.0	26.1	26.3	26.2	26.1	26.0	26.7
United States	29.0	28.3	29.5	29.2	29.2	29.2	27.6	27.5	23.5	24.7
<i>Unweighted average</i>										
OECD-Average	33.1	31.3	31.8	31.8	31.6	31.4	31.3	31.2	30.8	30.5
OECD-EU 22	40.9	38.3	38.9	38.8	38.5	38.2	37.9	37.7	37.1	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/e3m6rc>

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	2014	2015	2016	2017	2018	2019	2020	2021
Australia	31.0	26.8	27.7	28.3	28.6	28.6	28.9	27.9	28.4	27.1
Austria	47.3	48.2	49.4	49.6	47.3	47.4	47.6	47.9	47.5	47.8
Belgium	57.1	55.9	55.6	55.3	53.9	53.8	52.7	52.3	52.2	52.6
Canada	34.1	31.8	32.4	32.5	32.1	31.4	31.4	31.0	30.9	31.5
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
Costa Rica	27.8	28.0	28.0	28.2	28.2	28.6	29.0	29.0	29.2	29.2
Czech Republic	42.6	42.1	42.6	42.8	43.0	43.4	43.7	44.0	44.0	39.9
Denmark	41.5	35.9	35.6	35.9	35.9	35.8	35.4	35.5	35.3	35.4
Estonia	41.3	40.1	40.0	39.0	39.0	39.0	36.2	37.0	37.3	38.1
Finland	47.5	42.3	43.6	43.5	44.1	43.0	42.6	42.2	41.4	42.7
France	50.4	49.9	48.4	48.5	48.0	47.4	47.4	47.2	46.6	47.0
Germany	52.9	49.0	49.3	49.4	49.5	49.5	49.5	49.3	48.8	48.1
Greece	38.7	40.0	40.2	38.8	40.0	40.2	40.4	40.4	38.9	36.7
Hungary	54.7	46.6	49.0	49.0	48.2	46.2	45.0	44.6	43.6	43.2
Iceland	28.8	33.4	33.9	34.3	33.9	32.8	32.9	32.7	32.5	32.2
Ireland	35.3	30.9	34.0	33.2	32.7	32.6	32.9	33.2	33.7	34.0
Israel	29.6	20.7	21.1	21.8	22.3	22.1	22.7	22.9	23.1	24.2
Italy	47.1	47.2	47.8	47.8	47.8	47.7	47.7	47.9	46.9	46.5
Japan	29.8	30.2	32.0	32.3	32.4	32.5	32.7	32.7	32.6	32.6
Korea	16.4	20.1	21.2	21.4	21.8	22.0	22.4	22.9	23.4	23.6
Latvia	43.2	44.0	43.0	42.5	42.5	42.7	42.6	42.5	42.3	40.5
Lithuania	45.7	40.6	41.0	41.2	41.3	41.1	40.7	37.7	37.1	37.6
Luxembourg	35.8	35.3	38.6	39.5	39.6	37.8	38.2	38.5	39.5	40.2
Mexico	12.7	16.0	19.5	19.8	20.1	20.4	19.7	20.2	20.4	19.6
Netherlands	40.0	38.1	39.0	37.0	37.2	37.4	37.8	36.9	36.1	35.3
New Zealand	19.4	17.0	17.3	17.6	18.0	18.3	18.6	19.0	19.3	19.4
Norway	38.6	37.3	36.9	36.7	36.2	35.9	35.8	35.7	35.8	36.0
Poland	38.2	34.2	35.7	35.7	35.6	35.7	35.8	35.6	34.8	34.9
Portugal	37.3	37.1	41.1	42.1	41.5	41.4	40.9	41.4	41.5	41.8
Slovak Republic	42.1	38.1	41.4	41.5	41.7	41.7	41.9	41.9	41.3	41.3
Slovenia	46.3	42.5	42.5	42.6	42.7	42.9	43.2	43.5	43.1	43.6
Spain	38.6	39.7	40.7	39.4	39.4	39.3	39.4	39.4	39.0	39.3
Sweden	50.1	42.8	42.5	42.6	42.8	42.9	43.0	42.6	42.7	42.6
Switzerland	22.9	22.1	21.9	21.8	22.1	22.1	22.2	22.3	22.5	22.8
Turkey ¹	40.4	37.0	38.1	38.2	38.2	38.9	39.2	39.6	39.5	39.9
United Kingdom	32.6	32.6	31.0	30.8	30.9	31.0	31.0	30.9	30.9	31.3
United States	30.8	30.7	31.6	31.4	31.6	31.8	29.6	29.7	27.2	28.4
<i>Unweighted average</i>										
OECD-Average	36.2	34.5	35.3	35.2	35.2	35.1	34.9	34.9	34.6	34.6
OECD-EU 22	44.3	41.8	42.8	42.6	42.4	42.2	42.0	41.9	41.5	41.3

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


StatLink  <https://stat.link/9extvk>

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	2014	2015	2016	2017	2018	2019	2020	2021
Australia	38.8	32.4	33.4	34.0	34.1	34.0	34.3	34.4	34.7	33.0
Austria	50.4	51.4	52.0	52.1	50.7	50.8	51.0	51.0	50.9	51.1
Belgium	62.6	61.0	60.8	60.7	59.9	59.6	59.0	58.7	58.6	58.9
Canada	37.0	35.0	35.5	35.5	34.8	34.5	34.5	34.1	34.1	34.5
Chile	8.3	8.0	8.1	8.2	8.3	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
Costa Rica	27.8	28.5	29.1	29.2	29.6	30.2	30.6	30.7	30.8	31.0
Czech Republic	44.8	44.7	45.0	45.1	45.3	45.5	45.7	45.8	45.8	41.8
Denmark	49.3	42.9	41.9	42.1	42.0	41.8	41.2	41.2	40.9	41.1
Estonia	42.5	41.2	40.9	39.9	39.9	39.9	41.2	41.2	41.2	41.2
Finland	53.2	48.2	49.4	49.4	50.1	49.1	48.8	48.4	47.9	49.1
France	52.5	53.6	54.3	54.3	54.4	54.4	54.0	54.1	53.2	54.0
Germany	56.2	51.5	51.3	51.3	51.4	51.5	51.3	51.0	51.3	50.7
Greece	44.7	45.5	47.9	45.1	45.6	45.7	45.9	46.0	44.8	41.8
Hungary	59.2	53.1	49.0	49.0	48.2	46.2	45.0	44.6	43.6	43.2
Iceland	39.6	37.8	38.4	38.6	38.5	37.7	37.5	37.4	37.4	37.4
Ireland	42.2	40.7	43.1	42.3	41.5	41.4	41.6	41.8	42.2	42.4
Israel	38.1	29.5	30.0	30.8	31.4	31.3	32.1	32.5	32.9	34.1
Italy	51.1	52.5	53.6	54.2	54.1	53.8	53.9	54.0	54.2	54.7
Japan	31.6	33.3	34.7	34.9	35.0	35.0	35.1	35.1	35.2	35.6
Korea	20.5	21.7	22.9	23.3	23.8	24.4	25.0	25.6	26.2	26.6
Latvia	44.4	44.7	43.8	43.2	43.3	43.5	42.6	42.8	42.9	42.6
Lithuania	47.9	42.0	42.1	42.1	42.1	42.1	42.1	40.0	40.0	40.2
Luxembourg	44.1	42.5	45.5	46.2	46.3	45.3	45.5	45.6	46.2	46.6
Mexico	19.5	21.4	22.6	22.8	23.1	23.4	22.8	23.2	23.4	22.7
Netherlands	44.9	41.8	50.4	42.2	42.0	42.0	42.3	42.1	41.2	40.7
New Zealand	24.2	23.3	23.1	23.4	23.7	23.9	24.1	24.4	24.6	24.8
Norway	45.2	43.0	42.5	42.4	41.9	41.6	41.5	41.5	41.5	41.7
Poland	39.1	35.0	36.3	36.3	36.2	36.2	36.3	36.1	35.4	35.9
Portugal	42.3	43.1	47.4	48.0	47.0	46.7	46.3	46.8	47.0	47.3
Slovak Republic	45.5	40.3	43.5	43.5	43.6	43.6	43.7	43.6	43.2	43.3
Slovenia	51.0	47.6	46.4	46.5	46.1	46.3	46.7	47.0	46.0	46.4
Spain	41.0	42.4	45.0	43.8	43.8	43.7	43.8	43.9	43.4	43.7
Sweden	55.7	51.0	50.6	50.7	51.5	51.6	51.6	50.7	50.3	50.5
Switzerland	27.4	26.6	26.4	26.4	26.7	26.7	26.9	27.0	27.1	27.4
Turkey ¹	35.0	39.8	41.5	41.8	42.1	42.5	42.7	42.9	42.8	43.1
United Kingdom	35.8	37.2	37.3	37.3	37.5	37.4	37.4	37.1	37.2	37.7
United States	37.1	35.9	36.4	36.3	36.4	36.5	34.1	34.1	33.8	34.7
<i>Unweighted average</i>										
OECD-Average	40.3	38.7	39.5	39.3	39.3	39.2	39.1	39.1	39.0	38.9
OECD-EU 22	48.4	46.2	47.3	46.7	46.6	46.4	46.3	46.2	45.9	45.8

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

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

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

	2000	2010	2014	2015	2016	2017	2018	2019	2020	2021
Australia	4.0	-6.5	-1.8	-1.4	-1.1	0.6	1.9	1.1	1.2	-1.0
Austria	25.2	26.1	29.2	29.6	27.4	27.7	28.1	22.3	20.2	22.8
Belgium	36.4	36.8	36.1	35.6	33.5	33.4	32.3	31.4	27.9	29.4
Canada	10.4	11.1	12.0	2.4	1.3	1.4	1.3	0.0	-1.4	2.8
Chile	5.9	6.1	6.2	6.2	6.2	6.2	6.2	6.2	6.1	-24.4
Colombia	-6.9	-5.6	-5.8	-6.6	-6.7	-6.6	-6.4	-6.5	-7.0	-7.4
Costa Rica	27.8	28.0	28.0	28.2	28.2	28.6	29.0	29.0	29.2	29.2
Czech Republic	12.7	15.8	24.8	24.7	22.0	22.6	21.4	22.8	22.8	16.2
Denmark	11.5	8.0	5.8	6.3	6.2	4.8	4.0	4.4	4.3	5.3
Estonia	18.5	24.1	27.4	21.7	21.8	22.8	17.4	18.1	18.7	20.0
Finland	28.3	25.5	27.3	27.2	27.9	26.5	26.5	26.1	24.2	26.1
France	34.5	38.8	36.6	36.0	24.3	23.6	23.9	20.1	16.7	20.6
Germany	31.8	29.8	31.3	30.9	31.1	31.3	31.5	31.4	27.6	28.0
Greece	35.2	34.4	32.6	30.8	31.4	31.6	29.6	29.7	26.7	24.6
Hungary	34.0	27.4	26.4	27.2	25.5	23.0	21.8	22.0	22.7	23.4
Iceland	5.9	16.7	19.1	20.5	21.0	19.1	17.9	18.1	17.1	16.5
Ireland	16.6	-4.5	0.0	0.1	0.0	1.2	3.8	5.3	6.0	6.2
Israel	3.3	1.6	2.9	2.9	0.9	1.7	3.0	3.7	3.6	6.0
Italy	29.5	28.1	26.2	25.3	25.2	25.1	25.3	25.8	24.8	26.4
Japan	15.9	9.5	16.2	17.0	17.2	17.0	17.3	16.9	16.7	17.1
Korea	14.4	16.7	16.9	17.0	17.0	17.0	17.3	17.0	14.0	15.4
Latvia	24.0	29.5	25.5	25.0	24.9	26.2	24.9	24.3	23.6	24.3
Lithuania	38.4	30.0	31.0	31.7	29.3	30.6	26.1	23.3	9.1	13.5
Luxembourg	4.4	2.0	7.6	9.0	9.3	6.6	7.6	8.3	10.9	12.9
Mexico	7.6	12.9	14.7	15.0	15.3	16.1	16.1	16.8	19.4	16.8
Netherlands	26.4	12.2	11.3	10.2	7.0	6.8	7.2	6.0	5.5	4.6
New Zealand	-3.0	-17.7	-15.4	-14.1	-14.1	-12.8	-19.9	-18.8	-17.2	-16.3
Norway	16.4	20.9	22.0	22.2	21.9	21.9	22.2	22.0	22.4	23.1
Poland	29.8	28.4	26.9	23.9	-16.3	-18.5	-11.2	-4.8	-3.8	1.5
Portugal	26.6	20.6	25.0	25.3	21.4	22.0	22.5	23.6	24.0	24.7
Slovak Republic	26.1	22.6	27.4	27.9	28.4	29.0	29.7	30.0	29.2	27.9
Slovenia	13.4	12.4	9.9	10.1	10.5	12.6	13.4	14.8	15.2	17.0
Spain	28.6	29.2	30.6	24.2	24.2	24.3	24.5	24.8	23.3	24.4
Sweden	39.9	32.3	33.0	33.2	33.6	33.9	33.1	32.5	32.7	32.4
Switzerland	6.5	4.7	4.1	4.1	4.5	4.5	4.7	4.9	5.1	5.6
Turkey ¹	39.1	33.0	34.4	34.6	31.3	31.9	33.1	34.8	34.9	34.9
United Kingdom	15.3	9.3	4.6	5.3	7.3	9.5	11.0	12.6	9.4	21.0
United States	10.7	8.9	12.0	11.7	12.2	13.0	9.7	10.1	2.3	-0.1
<i>Unweighted average</i>										
OECD-Average	19.6	17.3	18.5	17.9	16.1	16.2	16.0	16.1	14.9	15.0
OECD-EU 22	26.0	23.2	24.2	23.5	20.4	20.3	20.2	20.1	18.7	19.6

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

StatLink  <https://stat.link/oq2ty4>

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	2014	2015	2016	2017	2018	2019	2020	2021
Australia	23.4	14.6	17.4	17.8	18.0	20.7	21.5	20.8	20.8	19.1
Austria	35.2	36.4	38.9	39.2	36.8	37.0	37.3	33.7	32.2	34.1
Belgium	42.6	41.2	40.6	40.3	38.5	38.4	37.4	36.6	36.4	37.3
Canada	27.1	24.7	23.5	19.2	20.8	20.2	20.1	19.5	18.7	20.4
Chile	6.3	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	-18.5
Colombia	-4.6	-3.8	-3.9	-4.4	-4.5	-4.4	-4.3	-4.3	-4.7	-5.0
Costa Rica	27.8	28.0	28.0	28.2	28.2	28.6	29.0	29.0	29.2	29.2
Czech Republic	22.0	21.1	26.7	26.8	25.3	26.0	25.5	26.7	26.8	21.8
Denmark	28.2	24.9	24.9	25.3	25.2	25.2	24.9	25.3	25.2	25.7
Estonia	32.8	31.0	32.9	28.6	28.5	29.0	26.1	27.1	27.6	28.9
Finland	40.3	37.0	38.6	38.9	39.6	38.5	38.2	37.9	37.0	38.6
France	41.3	42.9	40.5	40.5	40.0	39.4	39.3	38.5	37.7	39.0
Germany	35.3	32.6	33.8	34.0	34.1	34.3	34.3	34.2	32.5	32.7
Greece	40.3	40.3	39.5	37.3	38.1	38.3	37.1	37.2	35.5	33.2
Hungary	43.9	36.7	34.8	35.3	33.8	31.4	30.2	30.1	30.2	30.5
Iceland	13.1	19.2	21.8	23.2	23.3	21.6	20.2	19.9	19.5	20.0
Ireland	20.4	14.7	18.5	17.7	16.9	16.9	17.6	17.9	18.5	19.0
Israel	25.5	17.5	18.7	19.2	19.6	19.5	20.2	20.5	20.8	21.9
Italy	39.3	37.8	38.5	38.6	38.6	38.4	38.6	39.0	37.4	37.9
Japan	26.4	22.1	26.5	27.0	27.2	27.3	27.5	27.5	27.3	27.4
Korea	15.7	17.8	18.6	19.0	19.5	19.7	20.3	20.4	18.5	19.6
Latvia	31.4	34.8	31.9	31.4	31.5	32.6	32.6	32.2	32.1	31.4
Lithuania	45.7	34.7	35.6	36.1	37.8	35.7	33.3	30.0	20.7	23.6
Luxembourg	11.7	12.9	16.5	17.5	17.7	16.6	17.1	17.4	18.6	19.7
Mexico	12.7	16.0	19.5	19.8	20.1	20.4	19.7	20.2	20.4	19.6
Netherlands	29.9	30.8	33.0	31.4	31.9	32.2	32.7	31.9	29.6	29.1
New Zealand	13.6	-0.9	4.1	5.2	6.0	7.1	2.8	4.3	5.8	6.5
Norway	28.4	30.7	32.0	31.9	31.6	31.3	32.3	32.0	32.2	32.6
Poland	33.3	28.4	30.3	30.6	14.4	10.5	15.0	17.4	13.1	14.3
Portugal	30.2	26.3	29.8	30.7	28.2	28.8	29.3	30.1	30.4	30.9
Slovak Republic	31.3	23.5	28.6	29.0	29.5	30.0	30.7	31.0	30.4	29.6
Slovenia	25.0	22.9	23.5	23.6	23.9	24.4	25.1	25.8	28.5	29.5
Spain	32.3	34.0	34.9	33.7	33.7	33.7	33.9	34.0	33.4	33.8
Sweden	44.3	37.2	37.4	37.7	38.0	38.2	37.7	37.3	37.4	37.6
Switzerland	11.7	10.3	9.3	9.2	9.6	9.6	9.8	10.0	10.1	10.6
Turkey ¹	40.4	35.4	36.6	36.7	36.6	37.3	37.7	38.0	37.9	38.3
United Kingdom	27.8	26.5	26.4	25.8	26.0	26.3	26.3	26.4	26.4	27.0
United States	21.2	18.5	20.6	20.4	20.6	20.9	18.5	18.6	10.1	8.5
<i>Unweighted average</i>										
OECD-Average	27.7	25.4	26.7	26.6	26.1	26.0	25.9	25.8	25.0	24.6
OECD-EU 22	33.5	31.0	32.3	32.0	31.0	30.7	30.6	30.5	29.6	29.9

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

StatLink  <https://stat.link/ev0h5a>

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	2014	2015	2016	2017	2018	2019	2020	2021
Australia	26.7	23.8	25.5	26.2	26.5	26.6	27.0	25.8	26.3	24.9
Austria	39.0	40.1	42.0	42.2	39.9	40.0	40.3	38.3	37.1	38.4
Belgium	50.9	48.9	48.4	48.1	46.4	46.3	45.1	44.6	44.5	45.2
Canada	31.9	29.7	30.3	28.4	28.1	27.5	27.5	27.0	26.6	27.8
Chile	6.6	6.6	6.7	6.7	6.7	6.7	6.7	6.7	6.6	-8.6
Colombia	-5.5	-4.5	-4.7	-5.3	-5.4	-5.3	-5.2	-5.2	-5.6	-6.0
Costa Rica	27.8	28.0	28.0	28.2	28.2	28.6	29.0	29.0	29.2	29.2
Czech Republic	36.3	34.3	35.5	35.5	34.6	35.1	34.8	35.5	35.5	30.7
Denmark	35.8	31.0	30.8	31.1	31.1	31.0	30.6	30.8	30.6	30.9
Estonia	37.4	35.8	36.6	33.7	33.6	33.9	30.0	30.7	31.0	32.0
Finland	41.3	37.0	38.4	38.4	39.0	37.8	37.5	37.1	36.1	37.6
France	43.3	45.3	43.6	43.2	42.5	41.8	41.9	41.6	40.1	40.9
Germany	45.4	41.4	42.2	42.3	42.5	42.5	42.6	42.4	41.2	40.9
Greece	39.1	39.2	39.2	37.3	38.1	38.3	37.7	37.7	35.8	33.6
Hungary	47.0	39.6	40.5	40.8	39.6	37.3	36.2	35.9	35.6	35.6
Iceland	25.4	30.4	32.1	32.7	32.5	31.4	31.2	31.1	30.4	29.9
Ireland	29.3	22.1	25.7	24.8	24.3	24.4	24.9	25.5	26.1	26.5
Israel	21.6	14.4	15.1	15.5	15.8	15.8	16.3	16.5	16.7	18.1
Italy	44.2	42.5	41.9	41.5	41.5	41.4	41.5	41.7	40.6	40.9
Japan	28.2	25.4	28.9	29.3	29.4	29.5	29.7	29.7	29.6	29.6
Korea	15.5	17.9	18.7	19.0	19.4	19.7	20.1	20.4	19.5	20.2
Latvia	35.5	38.2	36.0	35.5	35.4	36.1	35.5	35.2	34.7	34.0
Lithuania	44.6	38.8	39.0	39.3	38.3	36.5	36.3	31.9	29.8	31.0
Luxembourg	21.4	22.5	26.5	27.5	27.7	25.8	26.4	26.8	28.3	29.4
Mexico	10.6	14.7	17.6	17.9	18.2	18.7	18.3	18.8	20.0	18.5
Netherlands	38.1	31.9	31.7	30.6	29.5	29.6	30.0	29.0	28.2	27.4
New Zealand	19.0	13.9	15.8	16.0	16.3	16.5	16.7	17.0	17.2	17.3
Norway	33.0	33.4	33.4	33.2	32.8	32.5	32.4	32.2	32.4	32.7
Poland	35.8	30.7	32.8	33.0	28.0	27.0	27.2	24.9	21.9	22.7
Portugal	33.0	32.5	36.7	35.7	35.9	36.2	35.8	36.5	36.7	37.2
Slovak Republic	37.2	31.9	35.8	36.0	36.3	36.6	37.0	37.1	36.5	35.9
Slovenia	37.1	34.0	34.5	34.6	34.4	35.1	35.3	35.7	35.8	36.4
Spain	35.4	36.7	37.6	36.3	36.3	36.2	36.3	36.4	35.6	36.2
Sweden	46.0	38.6	38.7	38.8	39.1	39.3	39.0	38.5	38.7	38.5
Switzerland	17.7	16.4	15.5	15.4	15.8	15.9	16.0	16.2	16.4	16.8
Turkey ¹	39.9	35.4	36.6	36.7	35.5	36.2	36.8	37.7	37.6	37.9
United Kingdom	28.4	28.4	26.3	26.2	26.4	26.6	26.6	26.6	26.6	27.2
United States	26.9	25.3	26.6	26.3	26.4	26.5	24.0	24.0	18.9	17.9
<i>Unweighted average</i>										
OECD-Average	31.8	29.8	30.7	30.5	30.2	30.0	29.9	29.7	29.2	28.8
OECD-EU 22	38.8	36.0	37.0	36.6	36.1	35.8	35.5	35.2	34.6	34.6

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

StatLink  <https://stat.link/feqxj0>

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	2014	2015	2016	2017	2018	2019	2020	2021
Australia	29.6	26.8	27.7	28.3	28.6	28.6	28.9	27.9	28.4	27.1
Austria	41.7	42.9	44.7	45.0	42.5	42.7	42.9	41.3	40.4	41.5
Belgium	53.7	51.8	51.4	51.1	49.7	49.5	48.4	48.0	48.0	48.4
Canada	34.1	31.4	32.0	30.9	30.5	29.9	29.8	29.4	29.0	30.1
Chile	6.6	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	-5.8
Colombia	-4.6	-1.9	-2.0	-4.4	-4.5	-4.4	-4.3	-4.3	-4.7	-5.0
Costa Rica	27.8	28.0	28.0	28.2	28.2	28.6	29.0	29.0	29.2	29.2
Czech Republic	39.4	37.2	37.6	37.7	36.9	38.8	37.1	39.6	37.7	33.0
Denmark	38.1	32.7	32.4	32.7	32.7	32.7	32.3	32.5	32.3	32.5
Estonia	38.6	36.9	37.5	34.9	34.8	35.1	32.2	33.0	33.4	34.4
Finland	43.9	39.7	41.1	41.2	41.8	40.7	40.4	40.0	39.2	40.6
France	46.5	47.1	45.5	45.6	45.1	44.4	44.4	44.2	43.5	44.1
Germany	48.3	44.1	44.6	44.7	44.8	44.9	44.9	44.7	43.9	43.5
Greece	40.8	41.0	41.6	39.6	40.4	40.6	40.8	40.8	39.4	37.1
Hungary	49.3	41.7	41.9	42.2	41.0	38.8	37.6	37.3	36.9	36.8
Iceland	28.8	33.3	33.9	34.3	33.9	32.8	32.9	32.7	32.2	32.2
Ireland	33.7	27.0	30.8	29.9	29.3	29.2	29.7	30.1	30.6	31.0
Israel	25.0	16.7	17.6	18.2	18.8	18.7	19.5	19.7	20.1	21.3
Italy	45.9	44.7	45.2	45.3	45.3	45.1	45.2	45.5	44.1	44.0
Japan	28.9	26.6	29.9	30.2	30.4	30.5	30.7	30.7	30.5	30.6
Korea	16.1	19.1	20.2	20.5	20.9	21.1	21.6	21.9	21.2	21.8
Latvia	37.3	39.4	37.5	36.9	37.0	37.7	37.6	37.3	37.2	36.0
Lithuania	45.7	39.7	40.0	40.3	39.5	38.4	38.2	33.8	32.2	33.2
Luxembourg	25.9	27.0	31.1	32.1	32.3	30.7	31.3	31.6	33.0	34.0
Mexico	12.7	16.0	19.5	19.8	20.1	20.4	19.7	20.2	20.4	19.6
Netherlands	37.6	34.3	35.2	33.3	33.0	33.2	33.6	32.7	32.0	31.3
New Zealand	19.4	17.0	17.3	17.6	18.0	18.3	18.6	19.0	19.3	19.4
Norway	35.1	35.1	35.0	34.8	34.4	34.1	34.0	33.8	34.0	34.3
Poland	36.6	31.6	33.5	33.7	29.5	28.7	28.8	26.9	24.3	24.9
Portugal	35.5	35.0	39.3	38.4	38.4	38.7	38.3	38.9	39.1	39.5
Slovak Republic	41.3	33.9	37.6	37.8	38.0	38.2	38.5	38.6	38.0	37.6
Slovenia	41.1	37.8	37.2	37.2	37.1	37.3	38.7	39.0	38.9	39.5
Spain	37.2	38.3	39.3	38.0	38.0	37.9	38.0	38.1	37.6	37.9
Sweden	47.2	40.0	39.9	40.1	40.4	40.6	40.4	39.9	40.0	40.1
Switzerland	20.1	18.9	18.0	17.9	18.3	18.4	18.5	18.7	18.9	19.3
Turkey ¹	40.4	36.5	37.6	37.7	37.7	38.4	38.8	39.1	39.0	39.4
United Kingdom	30.2	30.3	28.7	28.6	28.7	28.9	28.9	28.9	28.9	29.4
United States	28.8	26.8	27.8	27.6	27.7	28.0	25.9	26.1	22.1	21.6
<i>Unweighted average</i>										
OECD-Average	33.8	31.9	32.7	32.5	32.3	32.2	32.1	31.9	31.5	31.2
OECD-EU 22	41.1	38.4	39.3	39.0	38.5	38.4	38.2	37.9	37.3	37.3

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


StatLink  <https://stat.link/12qcyt>

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	2014	2015	2016	2017	2018	2019	2020	2021
Australia	29.0	24.5	25.5	26.2	26.5	26.6	27.0	25.8	26.3	24.9
Austria	45.7	46.3	47.6	47.8	45.6	45.7	45.9	46.2	45.6	46.0
Belgium	56.2	53.8	53.4	53.0	51.4	51.2	50.1	49.6	49.5	50.0
Canada	32.5	30.7	31.3	31.3	31.0	30.3	30.3	29.9	29.8	30.4
Chile	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	-1.8
Colombia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Costa Rica	27.8	28.0	28.0	28.2	28.2	28.6	29.0	29.0	29.2	29.2
Czech Republic	42.1	40.9	41.4	41.7	41.9	42.4	42.8	43.1	43.2	39.3
Denmark	39.8	35.0	34.6	34.9	34.9	34.8	34.2	34.4	34.1	34.3
Estonia	40.7	39.5	39.6	38.6	38.6	38.6	34.8	35.5	35.7	36.4
Finland	45.6	40.1	41.4	41.3	41.8	40.6	40.2	39.7	38.7	40.1
France	47.7	48.7	47.0	46.7	46.4	45.9	45.8	45.4	43.8	44.3
Germany	50.5	47.2	47.4	47.6	47.6	47.7	47.6	47.4	47.0	46.3
Greece	38.7	39.2	39.9	38.0	39.2	39.4	39.6	39.6	38.0	35.8
Hungary	53.4	45.5	49.0	49.0	48.2	46.2	45.0	44.6	43.6	43.2
Iceland	26.8	31.4	32.2	32.7	32.5	31.5	31.6	31.4	31.1	30.6
Ireland	31.3	26.7	29.6	28.8	28.4	28.4	28.8	29.2	29.7	30.1
Israel	26.4	17.5	17.8	18.5	19.0	18.8	19.4	19.6	19.9	21.1
Italy	45.7	45.9	45.4	45.0	45.0	44.9	44.9	45.1	44.5	44.4
Japan	29.3	29.7	31.4	31.7	31.9	31.9	32.1	32.1	32.0	32.1
Korea	15.7	19.0	19.9	20.2	20.5	20.7	21.1	21.7	22.1	22.3
Latvia	42.6	43.7	42.6	42.2	42.0	42.2	41.4	41.3	40.8	39.5
Lithuania	44.6	39.9	40.2	40.4	40.4	39.7	39.3	36.5	35.7	36.3
Luxembourg	30.7	30.6	33.7	34.5	34.7	32.7	33.1	33.3	34.5	35.4
Mexico	10.6	14.7	17.6	17.9	18.2	18.7	18.3	18.8	20.0	18.5
Netherlands	41.0	36.3	36.1	35.0	34.5	34.6	35.0	34.0	33.1	32.2
New Zealand	19.0	15.9	15.8	16.0	16.3	16.5	16.7	17.0	17.2	17.3
Norway	37.2	36.0	35.7	35.5	35.0	34.6	34.5	34.4	34.5	34.7
Poland	37.7	33.8	35.4	35.4	35.3	35.4	35.5	35.3	34.5	34.6
Portugal	35.6	35.1	38.6	39.8	39.4	39.5	38.9	39.4	39.6	40.0
Slovak Republic	41.6	36.8	40.4	40.5	40.7	40.8	41.0	41.0	40.4	40.4
Slovenia	44.8	41.0	40.9	41.0	41.1	41.8	41.9	42.2	42.0	42.3
Spain	37.1	38.5	39.3	38.0	38.0	37.9	38.0	38.0	37.3	37.8
Sweden	49.5	41.9	41.7	41.8	42.0	42.1	42.2	41.7	41.8	41.5
Switzerland	22.9	21.8	21.6	21.6	21.8	21.9	22.0	22.1	22.3	22.5
Turkey ¹	39.9	35.9	37.2	37.3	36.1	36.7	37.4	38.2	38.2	38.5
United Kingdom	31.2	31.3	29.1	28.9	29.0	29.1	29.1	29.0	28.9	29.4
United States	30.5	29.5	30.4	30.2	30.2	30.2	28.3	28.3	25.1	26.1
<i>Unweighted average</i>										
OECD-Average	35.0	33.1	33.8	33.8	33.7	33.6	33.4	33.3	33.1	32.8
OECD-EU 22	42.8	40.3	41.1	41.0	40.8	40.6	40.3	40.1	39.7	39.6

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

StatLink  <https://stat.link/x1fbts>

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	2014	2015	2016	2017	2018	2019	2020	2021
Australia	21.1	16.0	17.7	18.5	18.8	19.1	19.6	18.1	18.7	17.4
Austria	7.6	9.0	10.7	11.1	8.5	8.9	9.3	9.7	8.8	9.4
Belgium	22.8	22.5	22.0	21.5	19.5	19.4	18.3	17.5	17.4	18.1
Canada	16.2	13.5	13.6	13.7	13.5	13.7	13.7	13.5	13.4	13.4
Chile	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Colombia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Costa Rica	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Czech Republic	8.3	7.2	8.2	8.5	9.0	9.7	10.4	11.0	11.2	5.5
Denmark	28.4	34.0	33.6	33.8	33.7	33.6	32.8	32.9	32.6	32.8
Estonia	19.9	14.8	16.2	15.5	15.3	15.4	8.3	9.0	9.3	9.9
Finland	20.9	15.7	15.8	15.8	15.0	13.5	13.1	13.0	12.6	12.6
France	12.5	12.2	12.6	11.8	10.9	10.9	12.7	12.8	11.9	12.3
Germany	16.3	13.8	14.2	14.2	14.1	14.0	14.1	14.2	13.6	12.9
Greece	2.1	1.7	3.5	3.0	4.1	4.0	4.2	4.5	2.1	2.4
Hungary	17.6	10.8	16.0	16.0	15.0	15.0	15.0	15.0	15.0	15.0
Iceland	20.0	22.0	24.2	24.8	25.0	24.6	24.7	24.6	24.4	23.7
Ireland	15.8	13.0	13.3	12.8	12.1	11.8	12.1	12.3	12.6	12.7
Israel	12.1	4.4	4.7	5.0	5.3	5.1	5.5	5.7	6.0	6.9
Italy	15.2	16.6	13.8	12.3	12.4	12.4	12.6	12.8	12.8	13.2
Japan	5.1	6.1	6.1	6.2	6.2	6.2	6.2	6.2	6.1	6.2
Korea	0.8	1.4	1.4	1.5	1.7	2.1	2.3	2.5	2.6	2.6
Latvia	17.0	20.5	17.9	17.4	16.8	16.9	14.2	14.0	12.9	12.8
Lithuania	22.2	10.7	10.9	11.4	11.0	9.4	8.5	14.1	12.8	13.7
Luxembourg	10.3	7.3	9.7	10.0	10.2	8.1	8.5	8.9	10.0	10.7
Mexico	-5.7	-0.4	1.8	2.1	2.4	3.4	3.3	4.3	7.3	4.0
Netherlands	5.3	5.3	5.2	7.2	6.3	6.7	6.8	5.6	5.3	4.9
New Zealand	18.6	14.3	13.4	13.5	13.7	13.8	13.9	14.0	14.1	14.2
Norway	19.0	17.8	17.0	16.9	16.3	15.9	15.7	15.6	15.9	16.0
Poland	5.3	5.6	6.2	6.3	6.4	6.5	6.7	6.4	5.4	5.6
Portugal	6.4	5.1	8.3	10.2	10.3	10.6	10.6	11.2	11.4	11.8
Slovak Republic	6.2	4.6	6.4	6.6	6.9	7.3	7.7	8.0	7.1	7.4
Slovenia	10.2	6.6	6.6	6.6	6.7	8.3	8.1	8.6	8.5	8.7
Spain	8.6	11.2	12.2	10.3	10.3	10.3	10.4	10.4	8.8	10.2
Sweden	24.7	15.0	14.8	15.0	15.3	15.4	15.4	14.8	14.8	14.0
Switzerland	8.4	8.3	7.9	7.8	8.1	8.1	8.2	8.3	8.2	8.4
Turkey ¹	13.2	8.6	9.5	9.7	9.3	9.7	9.9	10.0	10.1	10.2
United Kingdom	15.1	14.4	11.5	11.2	11.1	11.1	11.1	10.9	11.1	11.5
United States	15.0	13.8	15.2	15.2	15.3	15.5	13.7	13.7	13.9	14.1
<i>Unweighted average</i>										
OECD-Average	12.2	10.6	11.1	11.1	11.0	10.9	10.7	10.9	10.8	10.7
OECD-EU 22	13.8	12.0	12.6	12.6	12.3	12.2	11.8	12.1	11.7	11.7

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

StatLink  <https://stat.link/t832w5>

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	2014	2015	2016	2017	2018	2019	2020	2021
Australia	26.6	22.3	23.4	24.1	24.3	24.4	24.6	23.6	24.1	23.2
Austria	12.9	15.0	16.6	17.0	14.1	14.5	14.8	15.2	14.7	15.2
Belgium	29.0	28.7	28.4	28.0	26.8	26.6	25.9	25.4	25.3	25.8
Canada	21.7	19.0	19.1	19.2	18.5	18.7	18.7	18.6	18.6	18.6
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
Costa Rica	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	12.1	12.4	12.7	13.1	13.6	14.0	14.1	8.6
Denmark	32.5	36.3	36.0	36.1	36.1	36.0	35.6	35.6	35.4	35.5
Estonia	21.9	16.7	17.6	16.8	16.8	16.8	13.0	14.1	14.5	15.5
Finland	26.9	22.3	22.6	22.6	22.0	20.9	20.6	20.5	20.3	20.3
France	15.7	14.2	14.6	14.8	14.7	14.6	16.5	16.7	15.9	16.5
Germany	22.7	18.7	19.1	19.2	19.1	19.0	19.1	19.1	18.5	17.5
Greece	5.7	7.1	8.6	8.2	9.3	9.2	9.5	9.7	8.4	8.3
Hungary	23.2	14.4	16.0	16.0	15.0	15.0	15.0	15.0	15.0	15.0
Iceland	25.3	27.4	28.8	29.2	28.9	28.2	28.2	28.2	28.1	27.9
Ireland	24.1	20.1	22.9	22.0	21.4	21.3	21.6	21.9	22.3	22.7
Israel	18.0	9.0	9.1	9.6	10.0	9.7	10.2	10.4	10.6	11.4
Italy	19.9	20.7	21.5	21.6	21.6	21.6	21.7	22.0	20.7	20.1
Japan	6.4	7.6	7.7	7.8	7.9	7.9	7.9	7.9	7.8	7.8
Korea	2.2	4.5	4.7	4.9	5.3	5.5	5.9	6.1	6.1	6.2
Latvia	18.9	21.5	19.1	18.4	18.4	18.7	17.7	17.6	17.3	16.0
Lithuania	25.8	13.1	13.6	13.9	14.0	13.7	13.1	17.0	16.5	17.0
Luxembourg	17.0	14.6	17.7	18.0	18.2	16.7	17.3	17.7	18.8	19.6
Mexico	1.0	4.8	8.8	9.1	9.4	9.8	9.0	9.6	9.9	8.9
Netherlands	9.6	16.2	15.3	17.1	16.6	17.2	17.5	16.3	15.9	15.6
New Zealand	19.4	17.0	17.3	17.6	18.0	18.3	18.6	19.0	19.3	19.4
Norway	22.9	21.5	20.5	20.3	19.7	19.3	19.2	19.1	19.3	19.4
Poland	6.6	6.7	7.1	7.1	7.2	7.3	7.4	7.2	6.3	6.4
Portugal	11.4	11.2	16.1	17.4	16.6	16.5	15.9	16.4	16.7	17.0
Slovak Republic	8.2	8.5	9.7	9.9	10.1	10.3	10.6	10.8	10.2	10.4
Slovenia	13.5	11.2	11.1	11.2	11.4	11.6	12.0	12.3	11.9	12.4
Spain	13.5	15.4	16.6	14.9	14.9	14.7	14.9	14.9	14.4	14.7
Sweden	26.7	17.8	17.4	17.6	17.9	18.0	18.1	17.6	17.6	17.5
Switzerland	11.3	11.3	10.7	10.7	11.0	11.0	11.2	11.3	11.2	11.5
Turkey ¹	14.7	11.6	12.3	12.4	12.4	13.2	13.6	14.0	13.9	14.4
United Kingdom	17.4	16.2	14.3	14.1	14.1	14.0	14.0	13.9	14.0	14.3
United States	17.3	17.0	18.0	18.0	18.2	18.4	16.1	16.2	16.6	17.2
<i>Unweighted average</i>										
OECD-Average	15.8	14.5	15.1	15.2	15.1	15.0	15.0	15.1	15.0	14.9
OECD-EU 22	18.0	16.4	17.3	17.3	17.0	17.0	16.9	17.1	16.9	16.7

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

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

	2000	2010	2014	2015	2016	2017	2018	2019	2020	2021
Australia	34.9	28.2	29.4	30.1	30.2	30.1	30.4	30.5	30.8	29.4
Austria	20.4	22.2	23.2	23.4	21.2	21.4	21.6	21.9	21.5	21.8
Belgium	36.0	35.5	35.2	35.1	34.5	34.3	33.9	33.5	33.5	33.8
Canada	28.9	26.5	26.7	26.8	25.8	26.1	26.1	25.9	26.1	26.3
Chile	1.3	1.0	1.1	1.2	1.3	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
Costa Rica	0.0	0.6	1.4	1.3	1.8	1.9	1.9	2.1	1.9	2.3
Czech Republic	13.0	14.9	15.3	15.5	15.7	15.9	16.2	16.4	16.5	11.2
Denmark	40.3	42.9	41.9	42.1	42.0	41.8	41.2	41.2	40.9	41.1
Estonia	23.6	18.2	18.8	18.0	17.9	18.0	19.7	19.7	19.7	19.7
Finland	34.0	29.5	29.7	29.7	29.4	28.5	28.1	28.1	28.0	28.0
France	21.2	20.3	20.8	21.0	20.9	20.8	22.7	22.8	22.3	22.7
Germany	31.7	27.1	27.6	27.8	27.6	27.5	27.6	27.6	26.7	26.0
Greece	13.3	14.2	18.4	16.1	16.2	16.1	16.4	16.7	15.8	14.6
Hungary	30.3	22.8	16.0	16.0	15.0	15.0	15.0	15.0	15.0	15.0
Iceland	36.6	32.3	33.7	33.9	33.9	33.5	33.2	33.2	33.4	33.5
Ireland	32.9	30.9	33.0	32.1	31.2	31.1	31.3	31.5	31.8	32.0
Israel	26.3	16.4	16.4	17.0	17.5	17.3	18.1	18.5	18.9	20.0
Italy	25.3	27.7	29.2	29.9	29.9	29.6	29.7	29.9	30.2	30.7
Japan	10.6	12.0	12.4	12.6	12.8	12.8	12.9	13.0	12.6	12.7
Korea	6.7	8.6	8.6	8.9	9.5	10.1	10.8	11.1	11.1	11.1
Latvia	20.4	22.4	20.0	19.3	19.4	19.7	17.8	18.0	18.2	18.5
Lithuania	28.7	15.0	15.0	15.0	15.0	15.0	15.0	19.4	19.4	19.6
Luxembourg	26.2	22.6	25.5	25.7	25.8	25.2	25.5	25.7	26.4	26.8
Mexico	8.0	11.9	13.3	13.6	13.9	14.2	13.5	14.0	14.3	13.4
Netherlands	25.4	28.4	28.5	28.9	27.6	28.0	28.3	27.2	26.5	26.4
New Zealand	24.2	23.3	23.1	23.4	23.7	23.9	24.1	24.4	24.6	24.8
Norway	30.4	27.9	26.9	26.7	26.2	25.8	25.7	25.7	25.7	26.0
Poland	7.7	7.5	7.8	7.8	7.8	7.9	8.0	7.8	7.0	7.6
Portugal	17.6	18.5	23.9	24.7	23.4	23.1	22.5	23.2	23.4	23.8
Slovak Republic	12.8	11.7	12.4	12.5	12.6	12.8	13.0	13.0	12.7	12.9
Slovenia	19.1	17.0	15.6	15.8	15.3	15.6	16.0	16.3	15.2	15.7
Spain	18.5	20.6	22.5	21.1	20.9	20.5	20.7	20.8	20.1	20.5
Sweden	36.3	30.9	30.4	30.4	31.5	31.7	31.6	30.4	29.9	30.2
Switzerland	16.2	16.3	15.7	15.6	16.0	16.0	16.1	16.3	16.1	16.4
Turkey ¹	18.0	14.9	16.3	16.6	17.0	17.4	17.7	17.9	17.8	18.1
United Kingdom	23.1	22.4	22.3	22.4	22.6	22.4	22.4	21.7	22.1	22.9
United States	24.3	22.9	23.4	23.5	23.6	23.7	21.2	21.2	21.5	21.9
<i>Unweighted average</i>										
OECD-Average	21.7	20.2	20.6	20.6	20.4	20.4	20.5	20.6	20.5	20.5
OECD-EU 22	24.3	22.8	23.2	23.1	22.8	22.7	22.8	23.0	22.8	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	2014	2015	2016	2017	2018	2019	2020	2021
Australia	15.5	14.3	17.7	18.5	18.8	19.1	19.6	18.1	18.7	17.4
Austria	5.8	5.8	7.8	8.3	5.3	5.7	6.2	-1.6	-2.3	-1.5
Belgium	16.7	17.2	16.5	16.0	14.0	14.0	12.9	11.6	11.5	12.4
Canada	8.9	4.9	5.3	6.9	6.4	6.8	6.8	6.5	6.4	6.6
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
Costa Rica	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	-4.7	-5.1	-9.0	-8.6	-7.8	-6.4	-6.4	-12.6
Denmark	28.4	34.0	32.0	32.2	32.2	32.1	31.1	31.1	30.9	31.0
Estonia	19.9	9.3	11.8	11.2	11.4	11.7	4.8	5.7	6.1	6.9
Finland	20.9	15.7	15.8	15.2	14.3	12.9	13.1	13.0	12.6	12.6
France	7.1	7.5	7.6	7.9	7.9	7.9	9.5	9.5	9.5	9.5
Germany	-2.6	-4.0	-2.1	-2.7	-2.6	-2.6	-2.2	-2.0	-6.7	-6.3
Greece	1.2	0.0	3.5	3.0	3.3	3.2	3.5	3.8	1.2	1.5
Hungary	10.3	10.8	4.3	4.7	1.6	0.6	0.0	0.0	0.8	1.7
Iceland	20.0	22.0	24.2	24.8	25.0	24.6	24.7	24.6	24.4	23.7
Ireland	9.0	6.5	7.6	7.2	6.6	6.4	6.9	7.3	7.6	7.9
Israel	1.1	0.0	0.0	0.0	-3.4	-2.8	-1.9	-1.4	-1.7	0.0
Italy	10.0	9.3	6.0	4.6	4.7	4.7	5.0	5.3	5.5	6.4
Japan	2.4	2.7	6.1	6.2	6.2	6.2	6.2	6.2	6.1	6.2
Korea	0.1	0.7	0.0	0.0	0.0	0.0	0.2	0.8	0.9	0.9
Latvia	5.4	9.0	1.9	3.2	2.6	3.8	2.1	1.2	0.0	1.0
Lithuania	16.2	7.3	7.1	7.6	4.1	0.0	8.5	14.1	12.8	13.7
Luxembourg	0.0	-0.3	2.8	3.3	3.6	0.7	1.5	2.1	4.0	5.5
Mexico	-5.7	-0.4	1.8	2.1	2.4	3.4	3.3	4.3	7.3	4.0
Netherlands	3.0	3.5	2.9	5.7	4.4	4.6	4.7	3.6	3.3	3.0
New Zealand	18.6	15.9	14.8	14.9	15.0	15.1	15.1	15.2	15.3	15.3
Norway	13.3	14.1	13.4	13.3	12.8	12.6	12.7	12.8	13.2	13.4
Poland	2.5	0.0	-3.1	-2.7	-2.3	-1.7	-0.9	5.0	-1.3	-0.8
Portugal	3.4	0.6	3.4	3.8	0.0	0.6	1.1	2.1	2.4	3.1
Slovak Republic	3.6	-2.9	-0.7	-0.3	0.1	0.7	1.5	1.9	1.1	-0.6
Slovenia	3.4	0.0	0.0	0.0	0.1	1.8	1.9	2.6	2.7	3.3
Spain	0.4	1.7	3.5	-4.8	-4.8	-4.7	-4.4	-4.1	-6.0	-4.5
Sweden	24.7	15.0	14.8	15.0	15.3	15.4	15.4	14.8	14.8	14.0
Switzerland	4.0	3.4	2.2	2.2	2.3	2.3	2.4	2.5	2.4	2.6
Turkey ¹	13.2	7.0	8.0	8.2	7.5	7.9	8.3	8.4	8.5	8.5
United Kingdom	8.6	0.0	-4.5	-3.9	-2.3	-0.3	1.1	2.6	-0.7	11.5
United States	-5.0	-7.4	-4.0	-3.8	-3.1	-2.1	-5.7	-5.2	-3.6	-6.2
<i>Unweighted average</i>										
OECD-Average	7.5	5.7	5.9	5.9	5.3	5.3	5.4	5.7	5.3	5.6
OECD-EU 22	8.7	6.4	6.3	6.1	5.1	5.0	5.2	5.5	4.7	4.9

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


StatLink  <https://stat.link/0kn62s>

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	2014	2015	2016	2017	2018	2019	2020	2021
Australia	25.6	21.1	23.4	24.1	24.3	24.4	24.6	23.6	24.1	23.2
Austria	11.7	12.8	14.6	15.0	11.9	12.2	12.6	7.7	7.3	7.9
Belgium	18.9	17.7	17.1	16.7	15.1	15.0	14.6	13.4	13.3	14.2
Canada	18.4	14.6	12.6	13.7	15.2	15.4	15.5	15.3	15.2	15.2
Chile	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Colombia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Costa Rica	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Czech Republic	4.0	-5.3	-4.5	-4.5	-6.8	-6.1	-5.1	-3.7	-3.6	-8.6
Denmark	25.9	32.1	32.0	32.2	32.1	32.0	31.5	31.6	31.5	31.8
Estonia	17.9	9.2	11.8	11.2	11.2	11.5	7.9	9.4	9.9	11.1
Finland	26.9	22.3	22.6	22.5	21.9	20.9	20.6	20.5	20.3	20.3
France	7.3	8.3	7.9	7.9	7.9	7.9	9.5	9.5	9.5	9.5
Germany	1.5	-0.6	0.9	1.0	1.0	1.0	1.2	1.3	-0.8	-0.7
Greece	7.7	7.6	10.4	9.2	9.8	9.7	10.0	10.2	9.1	8.8
Hungary	18.4	14.4	8.1	8.4	6.0	5.4	4.8	4.6	5.5	6.1
Iceland	16.1	17.3	20.3	21.3	21.4	20.7	20.8	20.7	21.2	21.9
Ireland	11.1	10.8	12.9	12.3	11.5	11.3	11.8	11.8	12.2	12.7
Israel	18.0	9.0	9.1	9.6	10.0	9.7	10.2	10.4	10.6	11.4
Italy	15.6	13.9	14.6	14.7	14.7	14.8	14.9	15.3	14.1	14.0
Japan	2.5	3.9	6.3	6.4	6.5	6.5	6.5	6.5	6.4	6.5
Korea	1.5	1.9	1.9	2.2	2.7	3.0	3.5	4.1	4.2	4.2
Latvia	11.1	13.9	8.4	8.9	8.8	9.9	9.7	9.0	8.5	8.1
Lithuania	25.8	10.8	11.0	11.4	9.4	6.6	13.1	17.0	16.5	17.0
Luxembourg	2.3	4.5	6.2	6.4	6.5	5.6	5.9	6.2	7.0	7.6
Mexico	1.0	4.8	8.8	9.1	9.4	9.8	9.0	9.6	9.9	8.9
Netherlands	4.8	15.9	14.9	16.5	16.1	16.8	17.2	15.9	15.7	15.4
New Zealand	19.4	17.0	17.3	17.6	18.0	18.3	18.6	19.0	19.3	19.4
Norway	18.1	19.0	19.3	19.1	18.6	18.3	19.2	19.1	19.3	19.4
Poland	4.8	0.0	0.8	1.1	1.3	1.8	6.4	2.4	1.7	2.1
Portugal	6.2	3.3	6.1	7.3	4.3	4.5	5.1	5.9	6.2	6.7
Slovak Republic	5.0	-4.5	-1.8	-1.4	-0.9	-0.2	0.6	1.0	0.4	-0.5
Slovenia	4.8	2.9	2.8	2.9	3.0	3.3	3.6	3.9	4.1	4.6
Spain	5.2	7.9	9.1	7.6	7.6	7.6	7.8	8.0	7.2	7.7
Sweden	26.7	17.8	17.4	17.6	17.9	18.0	18.1	17.6	17.6	17.5
Switzerland	6.2	5.9	4.3	4.3	4.5	4.5	4.6	4.7	4.6	4.9
Turkey ¹	14.7	9.8	10.5	10.6	10.4	11.3	11.8	12.1	12.1	12.5
United Kingdom	17.4	14.6	14.3	13.5	13.5	13.4	13.4	13.3	13.4	13.7
United States	6.8	3.6	5.9	6.1	6.3	6.7	4.1	4.3	4.8	2.3
<i>Unweighted average</i>										
OECD-Average	11.3	9.4	9.9	10.1	9.8	9.8	10.1	10.0	10.0	9.9
OECD-EU 22	12.0	9.8	10.1	10.2	9.6	9.5	10.1	9.9	9.7	9.7

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

StatLink  <https://stat.link/pqs6el>

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	2014	2015	2016	2017	2018	2019	2020	2021
Australia	23.8	19.1	21.1	21.8	22.1	22.2	22.6	21.4	21.9	20.9
Austria	10.8	12.3	14.0	14.3	11.3	11.6	12.0	9.3	8.7	9.3
Belgium	26.4	24.8	24.3	23.9	22.4	22.2	21.4	20.7	20.6	21.2
Canada	19.5	16.2	16.2	16.9	16.5	16.7	16.7	16.5	16.5	16.5
Chile	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Colombia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Costa Rica	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Czech Republic	6.8	4.9	5.4	5.4	4.0	4.4	5.0	5.8	5.9	0.5
Denmark	30.8	35.4	35.0	35.2	35.2	35.1	34.5	34.5	34.3	34.5
Estonia	21.1	13.7	15.3	14.6	14.6	14.8	9.7	10.8	11.1	12.1
Finland	24.5	19.7	19.9	19.7	19.0	17.8	17.6	17.5	17.2	17.2
France	10.8	11.1	11.5	11.4	10.9	10.8	12.7	12.9	11.7	12.0
Germany	13.8	9.9	10.9	11.0	10.9	10.8	11.1	11.1	9.6	9.1
Greece	6.1	6.2	8.2	7.3	7.8	7.7	8.0	8.2	6.5	6.5
Hungary	18.0	13.0	11.3	11.5	9.6	9.2	8.9	8.7	9.3	9.7
Iceland	23.2	25.3	26.9	27.5	27.3	26.7	26.8	26.7	26.6	26.2
Ireland	19.7	15.6	18.0	17.1	16.7	16.7	17.1	17.4	18.0	18.3
Israel	12.5	5.4	5.5	5.7	6.0	5.8	6.1	6.2	6.4	7.4
Italy	16.8	16.3	15.5	14.9	15.0	15.0	15.2	15.5	14.8	14.8
Japan	4.5	5.5	7.1	7.1	7.2	7.2	7.2	7.2	7.1	7.2
Korea	1.3	2.0	2.0	2.3	2.6	2.9	3.3	3.8	3.9	3.9
Latvia	13.5	16.5	12.2	12.3	12.0	12.7	11.5	11.0	10.3	10.0
Lithuania	24.3	10.8	11.0	11.4	10.0	7.7	11.3	15.9	15.0	15.7
Luxembourg	8.2	9.3	12.1	12.4	12.6	10.9	11.4	11.9	13.2	14.1
Mexico	-1.7	2.7	6.0	6.3	6.6	7.2	6.7	7.5	8.9	6.9
Netherlands	7.9	11.7	10.8	12.5	11.7	12.2	12.4	11.2	10.8	10.5
New Zealand	19.0	16.5	15.8	16.0	16.3	16.5	16.7	17.0	17.2	17.3
Norway	20.6	20.0	19.1	18.9	18.3	17.9	17.8	17.7	17.9	18.1
Poland	6.1	2.6	3.7	3.9	4.1	4.3	4.7	4.6	3.7	4.0
Portugal	8.1	7.3	10.7	9.4	9.7	10.1	9.5	10.4	10.7	11.3
Slovak Republic	6.0	3.9	5.5	5.8	6.1	6.5	7.0	7.2	6.5	6.0
Slovenia	8.1	5.7	5.6	5.7	5.8	6.5	6.6	6.9	7.0	7.4
Spain	9.3	11.5	12.7	10.9	10.9	10.8	10.9	11.0	10.0	10.8
Sweden	25.9	16.7	16.4	16.5	16.8	16.9	17.0	16.4	16.5	16.1
Switzerland	9.8	9.5	8.1	8.1	8.4	8.4	8.6	8.7	8.6	8.9
Turkey ¹	14.1	9.7	10.5	10.7	10.5	11.1	11.5	11.7	11.7	12.0
United Kingdom	16.5	15.4	13.2	12.9	12.9	12.8	12.8	12.7	12.9	13.2
United States	12.8	10.9	12.2	12.3	12.4	12.7	9.9	10.1	10.4	8.9
<i>Unweighted average</i>										
OECD-Average	13.1	11.5	11.9	11.9	11.7	11.7	11.6	11.7	11.6	11.5
OECD-EU 22	14.7	12.7	13.2	13.0	12.6	12.5	12.5	12.7	12.3	12.3

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

StatLink  <https://stat.link/m8p6ut>

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	2014	2015	2016	2017	2018	2019	2020	2021
Australia	26.6	22.3	23.4	24.1	24.3	24.4	24.6	23.6	24.1	23.2
Austria	12.9	14.7	16.4	16.7	13.6	13.9	14.3	12.1	11.7	12.2
Belgium	29.0	27.5	27.1	26.8	25.5	25.4	24.7	24.1	24.0	24.5
Canada	21.7	18.5	18.6	19.2	18.5	18.7	18.7	18.6	18.6	18.6
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
Costa Rica	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	7.8	7.8	6.7	7.0	7.5	8.2	8.2	2.9
Denmark	32.5	36.3	36.0	36.1	36.1	36.0	35.6	35.6	35.4	35.5
Estonia	21.9	14.8	16.2	15.4	15.5	15.6	11.8	13.0	13.5	14.5
Finland	26.9	22.3	22.6	22.5	21.9	20.9	20.6	20.5	20.3	20.3
France	12.5	12.2	12.6	12.8	12.7	12.6	14.5	14.7	13.8	14.5
Germany	17.2	13.1	13.8	13.8	13.7	13.6	13.8	13.9	12.9	12.2
Greece	8.3	8.5	10.4	9.2	9.8	9.7	10.0	10.2	9.1	8.8
Hungary	20.8	14.4	12.1	12.2	10.5	10.2	9.9	9.8	10.2	10.6
Iceland	25.3	27.4	28.8	29.2	28.9	28.2	28.2	28.2	28.1	27.9
Ireland	24.1	20.1	22.9	22.0	21.4	21.3	21.6	21.9	22.3	22.7
Israel	15.4	6.5	6.7	7.2	7.7	7.5	8.1	8.3	8.6	9.5
Italy	18.9	18.6	19.2	19.3	19.3	19.3	19.4	19.7	18.5	18.1
Japan	5.3	6.3	7.7	7.8	7.9	7.9	7.9	7.9	7.8	7.8
Korea	2.0	3.4	3.6	3.9	4.3	4.6	5.0	5.4	5.4	5.4
Latvia	15.0	17.7	13.7	13.7	13.6	14.3	13.7	13.3	12.9	12.1
Lithuania	25.8	12.0	12.3	12.6	11.7	10.2	13.1	17.0	16.5	17.0
Luxembourg	12.0	12.8	16.0	16.4	16.6	15.1	15.7	16.1	17.4	18.2
Mexico	1.0	4.8	8.8	9.1	9.4	9.8	9.0	9.6	9.9	8.9
Netherlands	9.6	16.1	14.9	16.6	15.9	16.5	16.9	15.6	15.2	14.9
New Zealand	19.4	17.0	17.3	17.6	18.0	18.3	18.6	19.0	19.3	19.4
Norway	22.3	21.5	20.5	20.3	19.7	19.3	19.2	19.1	19.3	19.4
Poland	6.6	3.6	4.6	4.7	4.8	5.1	5.3	5.3	4.4	4.6
Portugal	10.9	10.1	13.9	12.8	12.8	13.1	12.6	13.4	13.6	14.1
Slovak Republic	7.0	6.0	7.3	7.5	7.8	8.1	8.5	8.7	8.2	7.7
Slovenia	10.0	8.1	8.1	8.1	8.3	8.5	8.8	9.1	8.9	9.5
Spain	11.6	13.5	14.8	13.1	13.1	12.9	13.1	13.2	12.6	13.0
Sweden	26.7	17.8	17.4	17.6	17.9	18.0	18.1	17.6	17.6	17.5
Switzerland	11.7	11.5	10.0	10.0	10.4	10.4	10.6	10.7	10.6	11.0
Turkey ¹	14.7	11.0	11.7	11.8	11.8	12.6	13.1	13.4	13.3	13.8
United Kingdom	17.4	16.2	14.3	14.1	14.1	14.0	14.0	13.9	14.0	14.3
United States	15.1	12.6	13.8	13.9	14.0	14.3	12.2	12.3	12.9	12.0
<i>Unweighted average</i>										
OECD-Average	14.9	13.3	13.8	13.8	13.6	13.6	13.7	13.8	13.7	13.6
OECD-EU 22	16.7	14.9	15.5	15.4	15.0	14.9	15.0	15.1	14.9	14.8

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


StatLink  <https://stat.link/q8nk0d>

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	2014	2015	2016	2017	2018	2019	2020	2021
Australia	24.4	19.8	21.1	21.8	22.1	22.2	22.6	21.4	21.9	20.9
Austria	10.8	12.6	14.3	14.6	11.9	12.2	12.6	13.0	12.4	12.9
Belgium	28.0	26.2	25.8	25.4	23.9	23.7	22.9	22.2	22.1	22.7
Canada	19.5	16.8	16.9	17.0	16.5	16.7	16.7	16.5	16.5	16.5
Chile	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Colombia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Costa Rica	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Czech Republic	9.3	9.7	10.5	10.8	11.2	11.8	12.3	12.8	12.9	7.8
Denmark	30.8	35.4	35.0	35.2	35.2	35.1	34.5	34.5	34.3	34.5
Estonia	21.1	15.9	17.1	16.3	16.2	16.2	11.1	12.1	12.4	13.3
Finland	24.5	19.7	19.9	19.9	19.2	18.0	17.6	17.5	17.2	17.2
France	14.1	13.4	13.7	13.8	13.7	13.7	15.5	15.5	14.1	14.3
Germany	19.8	16.5	16.9	16.9	16.8	16.7	16.8	16.9	16.3	15.4
Greece	5.6	6.2	8.2	7.3	8.3	8.2	8.5	8.7	7.3	7.2
Hungary	21.0	13.0	16.0	16.0	15.0	15.0	15.0	15.0	15.0	15.0
Iceland	23.2	25.3	26.9	27.5	27.3	26.7	26.8	26.7	26.6	26.2
Ireland	19.7	15.6	18.0	17.1	16.7	16.7	17.1	17.4	18.0	18.3
Israel	15.0	6.6	6.8	7.2	7.6	7.4	7.8	8.0	8.3	9.2
Italy	18.0	19.1	18.4	17.9	17.9	17.9	18.1	18.3	17.5	17.3
Japan	5.8	7.0	7.1	7.1	7.2	7.2	7.2	7.2	7.1	7.2
Korea	1.6	3.2	3.3	3.5	3.8	4.1	4.4	4.7	4.7	4.7
Latvia	18.1	21.1	18.6	18.0	17.8	18.0	16.3	16.2	15.5	14.7
Lithuania	24.3	12.2	12.5	12.9	12.8	11.9	11.3	15.9	15.0	15.7
Luxembourg	11.3	9.3	12.1	12.4	12.6	10.9	11.4	11.9	13.2	14.1
Mexico	-1.7	2.7	6.0	6.3	6.6	7.2	6.7	7.5	8.9	6.9
Netherlands	7.9	11.8	11.2	13.1	12.4	13.0	13.2	12.0	11.7	11.3
New Zealand	19.0	15.9	15.8	16.0	16.3	16.5	16.7	17.0	17.2	17.3
Norway	21.3	20.0	19.1	18.9	18.3	17.9	17.8	17.7	17.9	18.1
Poland	6.1	6.2	6.7	6.8	6.8	7.0	7.1	6.9	5.9	6.0
Portugal	9.2	8.7	13.0	14.5	14.1	14.1	13.4	14.1	14.3	14.8
Slovak Republic	7.4	6.9	8.4	8.6	8.8	9.1	9.5	9.6	9.0	9.2
Slovenia	12.2	9.4	9.3	9.4	9.5	10.3	10.4	10.8	10.5	11.0
Spain	11.5	13.7	14.8	13.1	13.1	12.9	13.1	13.1	12.2	12.9
Sweden	25.9	16.7	16.4	16.5	16.8	16.9	17.0	16.4	16.5	16.1
Switzerland	11.3	11.0	10.5	10.5	10.8	10.8	10.9	11.0	10.9	11.2
Turkey ¹	14.1	10.4	11.2	11.3	11.2	11.8	12.1	12.4	12.4	12.7
United Kingdom	16.5	15.5	13.2	12.9	12.9	12.8	12.8	12.7	12.9	13.2
United States	16.8	15.4	16.5	16.5	16.6	16.7	14.7	14.7	14.8	15.0
<i>Unweighted average</i>										
OECD-Average	14.3	12.9	13.4	13.5	13.4	13.4	13.2	13.4	13.2	13.2
OECD-EU 22	16.2	14.5	15.3	15.3	15.0	15.0	14.8	15.0	14.7	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/hlcyq5>

**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	2014	2015	2016	2017	2018	2019	2020	2021
Australia	21.1	16.0	17.7	18.5	18.8	19.1	19.6	18.1	18.7	17.4
Austria	25.6	27.0	28.8	29.2	26.5	26.9	27.2	27.7	26.8	27.3
Belgium	35.8	36.4	35.9	35.4	33.4	33.3	32.1	31.4	31.3	32.0
Canada	21.3	20.8	21.0	21.1	20.8	20.8	20.8	20.7	19.9	21.3
Chile	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	-6.5
Colombia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Costa Rica	9.0	9.2	9.2	9.3	9.3	9.8	10.3	10.3	10.5	10.5
Czech Republic	20.8	18.2	19.2	19.5	20.0	20.7	21.4	22.0	22.2	16.5
Denmark	37.4	33.5	33.1	33.4	33.4	33.3	32.6	32.7	32.5	32.7
Estonia	19.9	17.6	18.2	17.1	16.9	17.0	9.9	10.6	10.9	11.5
Finland	27.8	22.7	23.7	24.0	23.6	22.9	22.9	22.8	22.6	23.0
France	25.9	25.9	26.7	26.0	25.2	25.2	24.6	24.1	23.2	23.6
Germany	36.8	34.3	34.6	34.7	34.8	34.8	34.7	34.3	33.7	33.1
Greece	18.0	17.7	19.5	18.5	19.9	20.0	20.2	20.4	17.6	16.6
Hungary	30.1	27.8	34.5	34.5	33.5	33.5	33.5	33.5	33.5	33.5
Iceland	20.2	22.2	24.4	25.0	25.2	24.8	24.9	24.8	24.5	23.9
Ireland	18.8	16.0	17.3	16.8	16.1	15.8	16.1	16.3	16.6	16.7
Israel	19.4	10.4	10.5	11.0	11.3	11.2	11.7	11.9	12.2	13.5
Italy	24.4	26.1	23.3	21.8	21.9	21.9	22.1	22.3	22.3	22.7
Japan	18.4	19.1	20.2	20.4	20.5	20.6	20.6	20.6	20.6	20.6
Korea	7.5	9.2	9.8	9.9	10.1	10.5	10.8	11.2	11.6	11.8
Latvia	26.0	29.5	28.4	27.9	27.3	27.4	25.2	25.0	23.9	23.3
Lithuania	25.2	19.7	19.9	20.4	20.0	18.4	17.5	33.6	32.3	33.2
Luxembourg	21.8	19.4	22.0	22.7	22.9	20.3	20.8	21.1	22.3	23.0
Mexico	-4.4	0.8	3.0	3.4	3.7	4.7	4.6	5.5	8.6	5.3
Netherlands	32.9	27.1	24.5	24.7	22.5	22.5	22.8	21.2	20.0	18.7
New Zealand	18.6	14.3	13.4	13.5	13.7	13.8	13.9	14.0	14.1	14.2
Norway	26.8	25.6	25.2	25.1	24.5	24.1	23.9	23.8	24.1	24.2
Poland	26.5	23.4	24.0	24.1	24.2	24.3	24.5	24.3	23.3	23.4
Portugal	17.4	16.1	19.3	21.2	21.3	21.6	21.6	22.2	22.4	22.8
Slovak Republic	18.2	18.0	19.8	20.0	20.3	20.7	21.1	21.4	20.5	20.8
Slovenia	32.3	28.7	28.7	28.7	28.8	30.4	30.2	30.7	30.6	30.8
Spain	15.0	17.5	18.5	16.7	16.7	16.6	16.8	16.7	15.2	16.5
Sweden	31.7	22.0	21.8	22.0	22.3	22.4	22.4	21.7	21.8	20.9
Switzerland	14.9	14.4	14.1	14.1	14.3	14.3	14.4	14.5	14.6	14.8
Turkey ¹	27.2	23.6	24.5	24.7	24.3	24.7	24.9	25.0	25.1	25.2
United Kingdom	22.8	22.6	19.4	19.2	19.3	19.3	19.3	19.1	19.0	19.6
United States	22.6	21.5	22.9	22.9	23.0	23.1	21.4	21.4	17.0	18.4
<i>Unweighted average</i>										
OECD-Average	21.6	20.0	20.6	20.6	20.5	20.5	20.2	20.6	20.3	19.9
OECD-EU 22	25.8	23.9	24.6	24.5	24.2	24.1	23.6	24.4	23.9	23.7

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

StatLink  <https://stat.link/6scvbg>

**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	2014	2015	2016	2017	2018	2019	2020	2021
Australia	26.6	22.3	23.4	24.1	24.3	24.4	24.6	23.6	24.1	23.2
Austria	31.0	33.1	34.7	35.0	32.1	32.4	32.8	33.2	32.7	33.2
Belgium	43.0	42.7	42.4	42.0	40.7	40.6	39.9	39.4	39.3	39.8
Canada	26.9	25.0	25.3	25.3	24.7	24.6	24.6	24.6	24.6	25.1
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
Costa Rica	9.0	9.2	9.2	9.3	9.3	9.8	10.3	10.3	10.5	10.5
Czech Republic	22.5	22.5	23.1	23.4	23.7	24.1	24.6	25.0	25.1	19.6
Denmark	41.5	35.9	35.6	35.9	35.9	35.8	35.4	35.5	35.3	35.4
Estonia	21.9	19.5	19.6	18.4	18.4	18.4	14.6	15.7	16.1	17.1
Finland	33.9	29.4	30.6	30.9	30.8	30.2	30.3	30.3	30.4	30.8
France	29.2	27.8	28.6	29.0	29.0	29.0	28.4	28.0	27.2	27.8
Germany	43.2	39.2	39.5	39.7	39.7	39.7	39.7	39.2	38.6	37.7
Greece	21.6	23.1	24.6	23.7	25.1	25.2	25.5	25.5	23.9	22.4
Hungary	35.7	31.4	34.5	34.5	33.5	33.5	33.5	33.5	33.5	33.5
Iceland	25.4	27.6	28.9	29.4	29.0	28.3	28.4	28.3	28.2	28.0
Ireland	27.5	23.4	26.9	26.0	25.4	25.3	25.6	25.9	26.3	26.7
Israel	26.1	17.0	17.0	17.5	17.9	17.7	18.3	18.5	18.7	19.7
Italy	29.0	30.2	31.0	31.1	31.1	31.1	31.2	31.5	30.2	29.6
Japan	19.7	20.6	21.8	22.1	22.2	22.3	22.4	22.4	22.2	22.3
Korea	8.9	12.3	13.0	13.3	13.7	13.9	14.4	14.8	15.1	15.3
Latvia	27.9	30.5	29.6	28.9	28.9	29.2	28.7	28.6	28.3	26.5
Lithuania	28.8	22.1	22.6	22.9	23.0	22.7	22.1	36.5	36.0	36.5
Luxembourg	28.7	26.8	30.0	30.8	31.0	29.0	29.6	30.0	31.1	31.9
Mexico	2.5	6.1	10.1	10.4	10.8	11.1	10.4	10.9	11.2	10.2
Netherlands	33.6	31.7	32.4	30.3	30.2	30.3	30.5	29.4	28.4	27.5
New Zealand	19.4	17.0	17.3	17.6	18.0	18.3	18.6	19.0	19.3	19.4
Norway	30.7	29.3	28.7	28.5	27.9	27.5	27.4	27.3	27.5	27.6
Poland	27.8	24.5	24.9	24.9	25.0	25.1	25.2	25.0	24.1	24.2
Portugal	22.4	22.2	27.1	28.4	27.6	27.5	26.9	27.4	27.7	28.0
Slovak Republic	20.2	21.9	23.1	23.3	23.5	23.7	24.0	24.2	23.6	23.8
Slovenia	35.6	33.3	33.2	33.3	33.5	33.7	34.1	34.4	34.0	34.5
Spain	19.8	21.7	23.0	21.3	21.3	21.1	21.3	21.3	20.7	21.1
Sweden	33.7	24.8	24.4	24.6	24.9	25.0	25.1	24.5	24.6	24.5
Switzerland	17.8	17.4	17.0	17.0	17.2	17.2	17.4	17.5	17.5	17.9
Turkey ¹	28.7	26.6	27.3	27.4	27.4	28.2	28.6	29.0	28.9	29.4
United Kingdom	25.8	25.4	23.6	23.4	23.5	23.5	23.5	23.4	23.3	23.7
United States	24.9	24.6	25.6	25.6	25.8	26.1	23.8	23.9	21.3	22.6
<i>Unweighted average</i>										
OECD-Average	25.2	23.8	24.7	24.6	24.6	24.5	24.4	24.9	24.6	24.6
OECD-EU 22	29.9	28.1	29.2	29.0	28.8	28.8	28.6	29.3	29.0	28.7

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


StatLink  <https://stat.link/k4d6fg>

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	2014	2015	2016	2017	2018	2019	2020	2021
Australia	34.9	28.2	29.4	30.1	30.2	30.1	30.4	30.5	30.8	29.4
Austria	36.3	38.3	39.2	39.4	37.5	37.7	38.0	38.1	38.0	38.2
Belgium	50.1	49.5	49.2	49.1	48.5	48.3	47.9	47.5	47.4	47.7
Canada	32.1	30.3	30.5	30.6	29.7	29.8	29.8	29.7	29.9	30.2
Chile	8.3	8.0	8.1	8.2	8.3	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
Costa Rica	9.0	9.8	10.6	10.6	11.1	11.8	12.3	12.4	12.4	12.8
Czech Republic	25.5	25.9	26.3	26.5	26.7	26.9	27.2	27.4	27.5	22.2
Denmark	49.3	42.9	41.9	42.1	42.0	41.8	41.2	41.2	40.9	41.1
Estonia	23.6	21.0	20.8	19.6	19.5	19.6	21.3	21.3	21.3	21.3
Finland	41.1	36.6	37.8	38.1	38.2	37.8	37.9	37.9	38.2	38.5
France	33.1	33.4	34.2	34.5	34.5	34.5	33.9	33.8	33.3	33.6
Germany	48.8	43.8	43.8	43.8	43.9	43.9	43.8	43.4	43.3	42.6
Greece	29.2	30.2	34.4	31.6	32.0	32.1	32.4	32.5	31.3	28.7
Hungary	42.8	39.8	34.5	34.5	33.5	33.5	33.5	33.5	33.5	33.5
Iceland	36.7	32.4	33.8	34.0	34.0	33.5	33.3	33.3	33.5	33.6
Ireland	35.6	34.4	37.0	36.1	35.2	35.1	35.3	35.5	35.8	36.0
Israel	35.0	26.0	26.0	26.5	27.1	26.9	27.8	28.1	28.5	29.8
Italy	34.5	37.3	38.8	39.5	39.5	39.2	39.3	39.5	39.8	40.4
Japan	22.6	24.5	25.6	25.9	25.9	26.0	26.1	26.1	25.9	26.3
Korea	13.4	15.0	15.8	16.2	16.8	17.4	18.1	18.6	19.0	19.3
Latvia	29.4	31.4	30.5	29.8	29.9	30.2	28.8	29.0	29.2	29.0
Lithuania	31.7	24.0	24.0	24.0	24.0	24.0	24.0	38.9	38.9	39.1
Luxembourg	37.9	34.9	37.9	38.6	38.7	37.6	37.9	38.1	38.7	39.2
Mexico	10.1	13.4	14.8	15.1	15.4	15.7	15.0	15.5	15.8	14.9
Netherlands	40.6	37.7	46.8	38.2	37.7	37.7	37.9	37.5	36.4	35.9
New Zealand	24.2	23.3	23.1	23.4	23.7	23.9	24.1	24.4	24.6	24.8
Norway	38.2	35.7	35.1	34.9	34.4	34.0	33.9	33.9	33.9	34.2
Poland	28.9	25.4	25.6	25.6	25.7	25.7	25.8	25.6	24.8	25.4
Portugal	28.6	29.5	34.9	35.7	34.4	34.1	33.5	34.2	34.4	34.8
Slovak Republic	24.8	24.9	25.8	25.9	26.0	26.2	26.4	26.4	26.1	26.3
Slovenia	41.2	39.1	37.7	37.9	37.4	37.7	38.1	38.4	37.3	37.8
Spain	24.4	26.5	28.7	27.3	27.2	26.8	27.0	27.1	26.5	26.9
Sweden	41.1	35.6	35.1	35.2	36.2	36.5	36.4	35.2	34.7	34.9
Switzerland	22.7	22.2	21.9	21.8	22.2	22.2	22.3	22.5	22.5	22.8
Turkey ¹	26.9	29.9	31.3	31.6	32.0	32.4	32.7	32.9	32.8	33.1
United Kingdom	28.8	30.0	29.8	29.8	29.9	29.9	29.9	29.5	29.7	30.2
United States	31.9	30.6	31.1	31.1	31.2	31.4	28.8	28.9	28.5	29.5
<i>Unweighted average</i>										
OECD-Average	30.3	29.0	29.8	29.5	29.5	29.5	29.5	29.9	29.8	29.8
OECD-EU 22	35.4	33.7	34.8	34.2	34.0	33.9	34.0	34.6	34.4	34.2

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

StatLink  <https://stat.link/6petx3>

**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	2014	2015	2016	2017	2018	2019	2020	2021
Australia	-2.1	-13.2	-7.9	-7.5	-7.2	-5.3	-3.9	-4.8	-4.7	-6.4
Austria	2.0	4.6	8.6	9.3	6.4	7.1	7.7	0.4	-2.2	1.2
Belgium	16.1	18.9	18.3	17.8	15.7	15.7	14.7	13.6	9.3	10.7
Canada	0.0	0.8	1.5	-9.4	-10.6	-9.6	-9.7	-10.5	-12.0	-7.5
Chile	5.9	6.1	6.2	6.2	6.2	6.2	6.2	6.2	6.1	-24.4
Colombia	-6.9	-5.6	-5.8	-6.6	-6.7	-6.6	-6.4	-6.5	-7.0	-7.4
Costa Rica	9.0	9.2	9.2	9.3	9.3	9.8	10.3	10.3	10.5	10.5
Czech Republic	-17.9	-12.9	-0.8	-0.9	-4.5	-3.7	-5.3	-3.3	-3.3	-12.1
Denmark	11.5	8.0	5.8	6.3	6.2	4.8	4.0	4.4	4.3	5.3
Estonia	-8.5	-2.1	2.7	-4.8	-4.6	-3.2	-10.5	-9.5	-8.8	-7.0
Finland	9.7	8.9	10.5	10.9	10.7	10.2	10.8	10.9	10.0	10.8
France	13.5	14.8	15.4	16.0	0.9	1.0	0.4	-4.3	-6.1	-3.0
Germany	17.9	16.2	18.1	17.5	17.8	17.9	18.2	17.8	13.2	13.7
Greece	17.1	16.0	15.0	13.9	14.4	14.4	11.9	12.2	8.7	7.6
Hungary	5.0	6.7	5.4	6.5	4.3	4.9	5.4	6.4	8.8	10.4
Iceland	1.4	9.5	12.9	14.5	15.2	13.7	12.4	12.7	11.8	11.4
Ireland	6.6	-15.8	-10.7	-10.7	-10.7	-9.5	-6.6	-5.0	-4.4	-4.2
Israel	-1.5	-2.6	-1.3	-1.5	-3.7	-2.9	-1.5	-1.0	-1.1	1.3
Italy	5.5	5.1	2.5	1.3	1.4	1.4	1.7	2.3	1.1	3.2
Japan	3.8	-3.0	3.8	4.6	4.7	4.4	4.7	4.1	3.9	4.4
Korea	6.8	8.5	8.3	8.4	8.4	8.4	8.7	8.2	4.7	6.2
Latvia	3.5	12.4	7.8	7.3	7.1	8.7	6.7	6.0	5.2	6.4
Lithuania	19.2	8.2	9.5	10.3	7.3	9.0	3.0	22.0	7.5	11.9
Luxembourg	-6.4	-10.9	-5.4	-4.1	-3.5	-6.6	-5.3	-4.3	-1.4	0.8
Mexico	-4.4	0.8	3.0	3.4	3.7	4.7	4.6	5.5	8.6	5.3
Netherlands	14.5	3.6	1.7	0.6	-3.5	-3.8	-3.6	-5.3	-6.0	-7.1
New Zealand	-3.0	-17.7	-15.4	-14.1	-14.1	-12.8	-19.9	-18.8	-17.2	-16.3
Norway	5.7	10.8	11.9	12.1	11.8	11.7	12.1	11.9	12.3	13.1
Poland	18.0	17.8	14.7	11.2	-35.4	-37.9	-29.5	-22.0	-20.8	-14.7
Portugal	9.1	1.7	7.2	7.6	2.8	3.5	4.1	5.5	6.0	6.8
Slovak Republic	-2.0	2.3	4.8	5.4	6.1	7.0	8.1	8.7	7.8	6.3
Slovenia	-2.0	-1.7	-4.6	-4.4	-3.9	-1.5	-0.5	1.0	1.5	3.6
Spain	6.8	8.1	9.8	1.5	1.5	1.6	2.0	2.3	0.3	1.8
Sweden	20.1	11.1	11.9	12.2	12.8	13.1	12.1	11.3	11.6	11.1
Switzerland	0.3	-1.1	-1.9	-1.9	-1.5	-1.4	-1.2	-1.0	-1.0	-0.5
Turkey ¹	27.2	22.0	23.0	23.2	22.5	22.9	23.3	23.4	23.5	23.5
United Kingdom	7.7	0.6	-4.1	-3.4	-1.4	0.9	2.6	4.3	0.8	13.4
United States	2.6	0.2	3.7	3.9	4.5	5.5	2.0	2.4	-5.9	-8.5
<i>Unweighted average</i>										
OECD-Average	5.6	3.9	5.1	4.5	2.4	2.7	2.5	3.1	2.0	2.1
OECD-EU 22	7.2	5.5	6.7	5.9	2.2	2.5	2.2	3.2	1.9	2.9

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


StatLink  <https://stat.link/85xip2>

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	2014	2015	2016	2017	2018	2019	2020	2021
Australia	18.4	9.3	12.4	12.9	13.1	16.0	16.9	16.0	16.1	14.8
Austria	15.1	17.9	21.1	21.6	18.6	19.1	19.6	15.0	13.2	15.7
Belgium	23.7	23.6	22.9	22.6	20.9	20.9	20.4	19.4	19.2	20.3
Canada	19.3	17.1	15.4	10.6	12.1	12.3	12.3	12.1	11.3	13.0
Chile	6.3	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	-18.5
Colombia	-4.6	-3.8	-3.9	-4.4	-4.5	-4.4	-4.3	-4.3	-4.7	-5.0
Costa Rica	9.0	9.2	9.2	9.3	9.3	9.8	10.3	10.3	10.5	10.5
Czech Republic	-5.3	-5.7	1.8	1.9	-0.2	0.8	0.2	2.0	2.1	-4.6
Denmark	28.2	24.9	24.9	25.3	25.2	25.2	24.9	25.3	25.2	25.7
Estonia	10.6	7.3	10.0	4.5	4.3	5.0	1.1	2.4	3.1	4.9
Finland	24.8	23.0	24.4	25.2	25.2	24.8	25.0	25.1	25.3	25.8
France	16.1	17.7	17.7	18.0	18.1	18.1	17.4	16.2	15.1	16.9
Germany	22.0	19.6	21.1	21.2	21.4	21.5	21.6	21.2	19.1	19.3
Greece	23.6	23.6	23.7	21.9	22.7	22.8	21.4	21.5	19.7	18.1
Hungary	20.5	18.7	16.2	16.9	15.0	15.3	15.5	16.1	17.7	18.7
Iceland	8.9	12.2	15.8	17.5	17.7	16.3	14.8	14.6	14.4	15.1
Ireland	10.9	5.6	9.7	8.9	8.0	7.9	8.7	8.9	9.5	10.1
Israel	21.8	13.6	14.5	14.8	15.1	15.0	15.7	15.9	16.2	17.4
Italy	18.6	17.8	18.8	19.0	19.0	19.0	19.2	19.7	17.6	18.3
Japan	15.8	11.3	15.6	16.0	16.2	16.2	16.4	16.4	16.1	16.2
Korea	8.2	9.7	10.3	10.6	11.1	11.4	12.0	12.0	9.7	10.8
Latvia	12.8	19.1	15.8	15.2	15.3	16.7	16.4	15.8	15.7	15.2
Lithuania	28.8	14.4	15.5	16.1	18.4	15.6	12.4	28.7	19.3	22.2
Luxembourg	1.9	1.5	4.8	5.7	6.0	4.8	5.5	6.0	7.4	8.5
Mexico	2.5	6.1	10.1	10.4	10.8	11.1	10.4	10.9	11.2	10.2
Netherlands	22.4	23.6	25.9	24.1	24.3	24.5	24.9	23.8	21.1	20.5
New Zealand	13.6	-0.9	4.1	5.2	6.0	7.1	2.8	4.3	5.8	6.5
Norway	19.3	21.8	23.2	23.1	22.7	22.4	23.5	23.2	23.4	23.8
Poland	22.1	17.8	18.6	18.9	0.3	-4.2	1.1	3.9	-1.2	0.2
Portugal	13.6	8.8	13.1	14.3	11.2	11.9	12.5	13.5	13.8	14.5
Slovak Republic	5.2	3.4	6.3	6.9	7.5	8.4	9.5	10.0	9.4	8.5
Slovenia	10.1	10.4	11.2	11.3	11.7	12.3	13.1	13.8	17.0	18.1
Spain	11.5	14.2	15.4	13.9	13.9	13.9	14.1	14.3	13.5	14.0
Sweden	26.0	17.4	17.8	18.1	18.5	18.8	18.2	17.6	17.8	17.9
Switzerland	5.9	4.9	3.6	3.6	4.0	4.0	4.2	4.4	4.4	4.9
Turkey ¹	28.7	24.8	25.5	25.6	25.4	26.3	26.8	27.1	27.1	27.5
United Kingdom	20.6	18.7	18.5	17.8	18.0	18.2	18.3	18.4	18.4	18.9
United States	14.4	11.2	13.6	13.7	13.9	14.3	11.8	11.9	2.7	1.0
<i>Unweighted average</i>										
OECD-Average	15.0	13.1	14.5	14.3	13.8	13.8	13.7	14.2	13.4	13.1
OECD-EU 22	16.5	14.8	16.2	16.0	14.8	14.7	14.7	15.5	14.6	14.9

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

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

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

	2000	2010	2014	2015	2016	2017	2018	2019	2020	2021
Australia	22.0	19.0	21.1	21.8	22.1	22.2	22.6	21.4	21.9	20.9
Austria	20.1	22.6	25.1	25.5	22.5	23.0	23.4	20.9	19.5	21.1
Belgium	35.0	33.9	33.5	33.1	31.5	31.3	30.5	29.8	29.8	30.5
Canada	24.4	22.2	22.5	20.3	19.9	20.0	20.0	19.9	19.6	20.7
Chile	6.6	6.6	6.7	6.7	6.7	6.7	6.7	6.7	6.6	-8.6
Colombia	-5.5	-4.5	-4.7	-5.3	-5.4	-5.3	-5.2	-5.2	-5.6	-6.0
Costa Rica	9.0	9.2	9.2	9.3	9.3	9.8	10.3	10.3	10.5	10.5
Czech Republic	14.0	12.0	13.5	13.6	12.4	13.0	12.6	13.6	13.7	7.3
Denmark	35.8	31.0	30.8	31.1	31.1	31.0	30.6	30.8	30.6	30.9
Estonia	16.8	13.7	15.1	11.2	11.1	11.6	6.3	7.2	7.7	9.0
Finland	26.0	22.9	24.2	24.6	24.4	23.9	24.2	24.2	24.2	24.7
France	21.4	22.2	23.1	23.2	22.7	22.7	22.1	21.7	20.5	21.0
Germany	34.3	30.1	31.1	31.2	31.3	31.4	31.4	31.0	29.5	29.1
Greece	22.0	22.2	23.4	22.0	22.7	22.8	22.1	22.2	20.1	18.7
Hungary	24.3	22.3	23.5	23.9	22.4	22.6	22.8	23.1	24.0	24.6
Iceland	21.9	24.4	26.9	27.6	27.5	26.8	26.5	26.5	26.0	25.6
Ireland	20.8	13.7	17.7	16.7	16.2	16.2	16.8	17.3	17.9	18.4
Israel	17.7	10.5	11.0	11.2	11.5	11.4	11.9	12.0	12.2	13.6
Italy	25.1	24.0	23.3	22.8	22.8	22.8	23.0	23.3	21.9	22.2
Japan	17.9	15.1	18.3	18.6	18.8	18.8	18.9	18.9	18.7	18.8
Korea	8.0	9.8	10.4	10.7	11.0	11.3	11.8	12.0	10.8	11.5
Latvia	18.1	23.3	20.8	20.3	20.1	21.0	19.9	19.5	19.0	18.4
Lithuania	27.3	19.8	20.0	20.4	19.0	16.7	16.4	30.7	28.5	29.8
Luxembourg	12.6	12.3	16.1	17.1	17.4	15.3	16.1	16.7	18.4	19.6
Mexico	-0.3	4.0	7.3	7.6	7.9	8.5	8.0	8.8	10.2	8.3
Netherlands	30.1	24.9	24.4	23.2	21.6	21.7	21.9	20.5	19.5	18.6
New Zealand	19.0	13.9	15.8	16.0	16.3	16.5	16.7	17.0	17.2	17.3
Norway	24.4	24.8	24.7	24.6	24.1	23.7	23.6	23.4	23.7	24.0
Poland	25.0	20.4	21.5	21.7	16.2	15.0	15.2	12.6	9.1	10.0
Portugal	17.0	16.5	21.7	20.4	20.7	21.1	20.5	21.4	21.7	22.3
Slovak Republic	13.3	14.0	15.8	16.1	16.5	17.0	17.6	18.0	17.3	16.8
Slovenia	25.1	23.4	24.0	24.1	23.8	24.6	24.9	25.3	25.4	26.1
Spain	15.6	17.8	19.0	17.2	17.2	17.1	17.3	17.4	16.3	17.2
Sweden	28.3	19.3	19.4	19.6	20.0	20.2	19.9	19.2	19.4	19.1
Switzerland	12.3	11.3	10.2	10.1	10.6	10.6	10.8	11.0	11.0	11.5
Turkey ¹	28.1	24.7	25.5	25.7	25.5	26.1	26.5	26.7	26.7	27.0
United Kingdom	21.5	21.1	18.9	18.7	18.9	19.0	19.1	19.0	19.0	19.5
United States	20.5	18.5	19.9	20.0	20.1	20.3	17.6	17.7	12.2	11.2
<i>Unweighted average</i>										
OECD-Average	19.9	18.2	19.2	19.0	18.6	18.6	18.5	18.8	18.3	17.9
OECD-EU 22	23.1	21.0	22.1	21.8	21.1	21.0	20.7	21.2	20.6	20.7

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


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

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	2014	2015	2016	2017	2018	2019	2020	2021
Australia	25.1	22.3	23.4	24.1	24.3	24.4	24.6	23.6	24.1	23.2
Austria	23.7	26.3	28.6	29.1	25.9	26.3	26.8	24.8	23.7	25.1
Belgium	38.4	37.4	36.9	36.6	35.3	35.1	34.4	33.9	33.9	34.4
Canada	26.9	24.4	24.7	23.5	22.9	22.9	22.9	22.9	22.6	23.6
Chile	6.6	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	-5.8
Colombia	-4.6	-1.9	-2.0	-4.4	-4.5	-4.4	-4.3	-4.3	-4.7	-5.0
Costa Rica	9.0	9.2	9.2	9.3	9.3	9.8	10.3	10.3	10.5	10.5
Czech Republic	18.2	15.9	16.4	16.5	15.5	18.0	15.7	19.2	16.6	10.4
Denmark	38.1	32.7	32.4	32.7	32.7	32.7	32.3	32.5	32.3	32.5
Estonia	18.3	15.2	16.3	12.9	12.8	13.2	9.2	10.4	10.9	12.2
Finland	29.3	26.2	27.5	28.0	28.0	27.5	27.7	27.7	27.8	28.3
France	23.5	23.8	24.6	25.0	25.0	24.9	24.4	24.0	23.0	23.8
Germany	37.7	33.3	34.0	34.1	34.2	34.2	34.2	33.7	32.8	32.2
Greece	24.2	24.5	26.4	24.7	25.6	25.7	26.0	26.1	24.6	23.0
Hungary	28.1	25.0	25.3	25.7	24.2	24.4	24.5	24.8	25.6	26.1
Iceland	25.4	27.5	28.9	29.4	29.0	28.3	28.4	28.3	27.9	28.0
Ireland	25.7	19.2	23.3	22.3	21.7	21.6	22.1	22.5	23.0	23.3
Israel	21.3	12.8	13.3	13.8	14.3	14.2	14.9	15.1	15.5	16.7
Italy	27.4	27.0	27.7	27.8	27.8	27.8	27.9	28.2	26.4	26.3
Japan	18.6	16.5	19.4	19.7	19.9	19.9	20.1	20.1	19.9	20.0
Korea	8.7	11.2	12.0	12.3	12.7	13.0	13.5	13.6	12.7	13.3
Latvia	20.4	24.8	22.7	22.0	22.1	22.9	22.6	22.2	22.0	20.8
Lithuania	28.8	21.0	21.3	21.6	20.7	19.2	18.9	32.6	31.0	32.0
Luxembourg	17.6	17.4	21.5	22.4	22.7	20.9	21.6	22.2	23.8	24.9
Mexico	2.5	6.1	10.1	10.4	10.8	11.1	10.4	10.9	11.2	10.2
Netherlands	30.9	27.5	28.3	26.2	25.5	25.7	25.9	24.7	23.8	23.0
New Zealand	19.4	17.0	17.3	17.6	18.0	18.3	18.6	19.0	19.3	19.4
Norway	26.8	26.8	26.5	26.3	25.8	25.5	25.4	25.2	25.5	25.7
Poland	25.9	21.4	22.4	22.5	18.0	16.9	17.1	14.9	11.9	12.6
Portugal	20.2	19.5	24.9	23.8	23.8	24.1	23.6	24.4	24.6	25.1
Slovak Republic	19.0	16.6	18.1	18.4	18.7	19.1	19.7	19.9	19.3	18.9
Slovenia	29.4	27.8	27.0	27.1	26.9	27.3	28.8	29.1	29.0	29.7
Spain	18.0	19.9	21.2	19.4	19.4	19.3	19.5	19.6	18.9	19.3
Sweden	29.9	21.1	21.1	21.3	21.7	21.9	21.6	21.1	21.2	21.2
Switzerland	14.8	14.0	12.8	12.8	13.2	13.3	13.5	13.7	13.7	14.2
Turkey ¹	28.7	26.0	26.7	26.8	26.8	27.6	28.1	28.4	28.3	28.8
United Kingdom	23.2	22.8	21.1	20.9	21.0	21.2	21.2	21.2	21.1	21.6
United States	22.7	20.3	21.4	21.5	21.6	22.0	19.8	20.0	15.7	15.2
<i>Unweighted average</i>										
OECD-Average	22.3	20.7	21.6	21.4	21.1	21.1	21.0	21.4	21.0	20.7
OECD-EU 22	26.0	23.8	24.9	24.6	24.0	24.0	23.8	24.5	23.9	23.9

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


StatLink  <https://stat.link/ej68x3>

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	2014	2015	2016	2017	2018	2019	2020	2021
Australia	24.4	19.8	21.1	21.8	22.1	22.2	22.6	21.4	21.9	20.9
Austria	28.8	30.7	32.3	32.7	29.9	30.2	30.6	31.0	30.3	30.8
Belgium	42.0	40.2	39.8	39.4	37.8	37.7	36.8	36.2	36.1	36.6
Canada	25.0	23.4	23.6	23.6	23.2	23.1	23.1	23.1	23.1	23.6
Chile	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	-1.8
Colombia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Costa Rica	9.0	9.2	9.2	9.3	9.3	9.8	10.3	10.3	10.5	10.5
Czech Republic	21.8	20.7	21.5	21.8	22.2	22.8	23.3	23.8	23.9	18.8
Denmark	39.8	35.0	34.6	34.9	34.9	34.8	34.2	34.4	34.1	34.3
Estonia	21.1	18.7	19.1	17.9	17.8	17.8	12.7	13.7	14.0	14.9
Finland	31.5	26.7	27.8	28.1	27.9	27.3	27.4	27.3	27.3	27.7
France	27.5	27.1	27.7	28.0	28.0	28.0	27.4	26.9	25.5	25.6
Germany	40.3	37.0	37.3	37.4	37.5	37.5	37.4	37.0	36.4	35.6
Greece	21.5	22.2	24.2	22.8	24.1	24.2	24.5	24.6	22.8	21.3
Hungary	33.5	30.0	34.5	34.5	33.5	33.5	33.5	33.5	33.5	33.5
Iceland	23.3	25.4	27.1	27.6	27.5	26.9	27.0	26.9	26.8	26.3
Ireland	23.0	18.8	22.0	21.1	20.7	20.7	21.1	21.4	22.0	22.3
Israel	22.8	13.7	13.8	14.3	14.7	14.6	15.2	15.3	15.6	16.8
Italy	27.2	28.6	27.9	27.4	27.4	27.4	27.5	27.8	27.0	26.8
Japan	19.2	20.0	21.2	21.4	21.5	21.6	21.7	21.7	21.6	21.6
Korea	8.3	11.0	11.7	11.9	12.2	12.5	12.9	13.4	13.7	13.9
Latvia	27.1	30.1	29.1	28.5	28.3	28.5	27.3	27.2	26.5	25.2
Lithuania	27.3	21.2	21.5	21.9	21.8	20.9	20.3	35.4	34.5	35.2
Luxembourg	22.9	21.4	24.3	25.2	25.4	23.2	23.7	24.1	25.5	26.4
Mexico	-0.3	4.0	7.3	7.6	7.9	8.5	8.0	8.8	10.2	8.3
Netherlands	33.3	29.8	29.2	28.0	27.1	27.2	27.4	26.1	25.0	24.0
New Zealand	19.0	15.9	15.8	16.0	16.3	16.5	16.7	17.0	17.2	17.3
Norway	29.1	27.8	27.3	27.1	26.5	26.1	26.0	25.9	26.1	26.3
Poland	27.3	24.1	24.5	24.6	24.7	24.8	24.9	24.7	23.8	23.9
Portugal	20.2	19.7	24.0	25.5	25.1	25.1	24.4	25.1	25.3	25.8
Slovak Republic	19.4	20.3	21.8	22.0	22.2	22.5	22.9	23.0	22.4	22.6
Slovenia	34.3	31.5	31.4	31.5	31.6	32.4	32.5	32.9	32.6	33.1
Spain	17.9	20.1	21.2	19.4	19.4	19.3	19.5	19.5	18.5	19.3
Sweden	32.9	23.7	23.4	23.5	23.8	23.9	24.0	23.4	23.5	23.1
Switzerland	17.8	17.1	16.7	16.7	17.0	17.0	17.1	17.2	17.3	17.6
Turkey ¹	28.1	25.4	26.2	26.3	26.2	26.8	27.1	27.4	27.4	27.7
United Kingdom	24.6	24.3	21.9	21.7	21.8	21.8	21.8	21.7	21.6	22.0
United States	24.4	23.1	24.1	24.2	24.2	24.3	22.3	22.4	18.9	20.0
<i>Unweighted average</i>										
OECD-Average	23.7	22.2	23.0	23.0	22.9	22.9	22.7	23.1	22.9	22.6
OECD-EU 22	28.2	26.2	27.2	27.1	26.9	26.8	26.5	27.2	26.8	26.7

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

StatLink  <https://stat.link/g26mpl>

Table 6.25. Annual average gross and net wage earnings, single individual no children, 2000-21
In US dollars using PPP

	2000		2010		2015		2019		2020		2021	
	Gross	Net	Gross	Net	Gross	Net	Gross	Net	Gross	Net	Gross	Net
Australia	31 508	23 128	44 401	34 507	54 774	41 591	59 519	45 449	61 740	46 873	62 376	47 884
Austria	32 772	22 625	45 754	30 622	54 970	35 708	63 399	42 344	64 216	43 213	66 751	44 605
Belgium	35 171	20 045	51 946	29 755	58 099	33 692	65 691	39 835	66 968	40 650	69 734	42 006
Canada	35 273	25 773	48 143	36 117	52 562	39 273	57 035	42 984	59 678	44 996	59 377	44 492
Chile	12 878	11 977	17 179	15 977	21 682	20 164	25 173	23 400	24 563	22 836	25 127	23 369
Colombia	7 141	7 141	10 973	10 973	11 758	11 758	13 709	13 709	13 561	13 561	13 877	13 877
Costa Rica	11 173	10 168	15 946	14 484	20 444	18 535	24 158	21 660	24 695	22 102	26 462	23 684
Czech Republic	11 233	8 706	21 031	16 309	24 782	18 994	32 778	24 577	32 943	24 670	34 369	27 631
Denmark	32 501	19 028	49 581	31 762	55 247	35 418	64 949	41 908	66 693	43 169	70 755	45 685
Estonia	8 386	6 546	18 980	15 283	24 266	19 789	30 813	25 962	32 400	27 173	35 444	29 378
Finland	26 799	17 719	43 782	30 900	47 665	32 959	54 642	38 076	55 295	38 471	58 079	40 189
France	28 724	20 349	40 625	29 312	46 958	33 336	53 446	38 490	51 839	37 751	56 677	40 934
Germany	36 487	20 724	51 883	31 543	60 530	36 512	69 749	42 396	68 407	41 973	71 157	44 312
Greece	23 091	18 104	33 484	25 737	33 648	25 658	36 528	27 203	34 641	26 348	36 311	28 168
Hungary	9 871	6 345	19 887	13 645	23 935	15 677	32 071	21 327	34 077	22 661	35 782	23 795
Iceland	32 020	23 875	39 584	28 660	54 010	38 155	64 368	46 149	65 556	47 050	68 960	49 642
Ireland	30 655	22 210	49 456	37 861	54 012	39 947	60 547	44 861	63 629	46 869	67 635	49 602
Israel	27 796	20 540	30 538	25 344	35 609	29 374	43 316	35 318	46 069	37 446	49 921	40 080
Italy	26 770	18 995	36 559	25 507	41 357	28 498	46 922	32 160	48 673	33 991	52 324	36 820
Japan	32 234	25 870	42 744	33 926	49 134	38 272	50 391	39 116	49 426	38 439	51 923	40 346
Korea	26 547	24 171	43 865	38 479	46 293	40 124	53 289	45 409	54 250	46 054	55 346	46 891
Latvia	6 421	4 631	14 993	10 416	19 270	13 696	25 779	18 410	28 345	20 314	31 747	23 338
Lithuania	7 058	5 028	14 966	11 655	19 341	14 919	34 253	21 737	37 267	23 866	40 831	25 933
Luxembourg	37 548	26 785	53 395	39 102	63 384	43 836	71 903	50 360	75 164	51 772	77 897	53 025
Mexico	7 964	7 767	11 420	10 721	12 915	11 566	14 208	12 653	14 529	12 895	13 984	12 554
Netherlands	35 837	23 789	52 983	36 210	61 162	42 657	67 433	47 615	70 504	50 487	73 185	53 070
New Zealand	24 186	19 502	32 088	26 635	38 199	31 462	43 933	35 601	45 025	36 347	46 216	37 233
Norway	32 852	22 767	51 584	36 488	55 743	39 884	62 747	45 626	62 704	45 478	65 769	47 596
Poland	12 585	9 086	20 229	15 275	26 138	19 618	33 186	24 893	34 078	25 864	35 981	27 276
Portugal	16 527	12 817	26 567	20 669	29 693	21 269	34 697	25 177	35 045	25 354	37 068	26 680
Slovak Republic	10 182	8 129	19 120	14 937	22 344	17 143	24 875	18 863	25 467	19 456	27 264	20 785
Slovenia	16 898	10 890	26 537	17 703	30 392	20 263	36 026	23 840	37 814	24 959	40 860	26 752
Spain	23 418	18 770	34 123	26 708	39 828	31 358	43 596	34 314	42 120	33 389	44 497	35 112
Sweden	28 774	19 070	40 832	30 717	46 768	35 272	51 261	38 680	52 958	39 913	55 518	41 903
Switzerland	40 775	33 509	58 069	47 974	70 009	58 141	79 384	65 483	80 235	66 161	84 437	69 359
Turkey ¹	19 698	14 038	19 602	14 392	26 832	19 489	32 625	23 163	34 265	24 374	37 161	26 242
United Kingdom	35 368	26 240	48 877	36 466	51 950	39 784	59 929	45 921	59 890	45 928	64 716	49 396
United States	33 129	24 877	45 665	34 429	50 963	37 900	56 577	43 066	59 517	46 867	62 954	48 737
OECD average	23 901	17 414	34 931	25 979	40 439	29 781	46 708	34 409	47 743	35 256	50 223	37 063

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

StatLink  <https://stat.link/9cv4iq>

Table 6.26. Annual average gross and net wage earnings, single individual no children, 2000-21 (national currency)

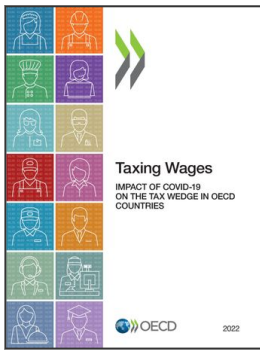
		2000		2010		2015		2019		2020		2021	
		Gross	Net	Gross	Net	Gross	Net	Gross	Net	Gross	Net	Gross	Net
Australia	AUD	41 322	30 332	66 724	51 856	80 720	61 292	87 769	67 022	90 866	68 985	93 313	71 634
Austria	EUR	29 732	20 526	38 504	25 770	43 911	28 524	48 398	32 325	49 087	33 032	50 460	33 719
Belgium	EUR	31 644	18 035	43 423	24 873	46 479	26 954	49 783	30 189	50 312	30 540	52 248	31 473
Canada	CAD	43 300	31 639	58 800	44 113	65 600	49 015	69 200	52 152	71 994	54 282	74 037	55 476
Chile	CLP	3 690 623	3 432 280	6 181 738	5 749 016	8 481 551	7 887 842	10 042 281	9 334 826	10 277 863	9 555 132	10 776 819	10 022 442
Colombia	COP	1 604 324	1 459 935	5 191 869	4 715 774	7 205 069	6 532 116	8 248 633	7 395 724	8 294 100	7 423 220	8 761 423	7 841 473
Costa Rica	CRC	5 283 845	5 283 845	12 382 986	12 382 986	15 107 886	15 107 886	18 499 302	18 499 302	18 345 584	18 345 584	19 240 596	19 240 596
Czech Republic	CZK	160 922	124 729	287 320	222 803	320 624	245 750	410 579	307 852	416 997	312 276	435 312	349 971
Denmark	DKK	281 700	164 922	376 073	240 914	403 600	258 738	432 300	278 942	440 000	284 802	457 613	295 469
Estonia	EUR	3 931	3 068	9 712	7 820	13 045	10 638	16 817	14 170	17 224	14 445	18 329	15 192
Finland	EUR	26 362	17 431	39 395	27 804	43 268	29 918	46 117	32 135	46 470	32 331	47 915	33 155
France	EUR	26 712	18 923	34 693	25 032	37 975	26 959	39 043	28 117	37 922	27 616	39 971	28 869
Germany	EUR	34 400	19 539	41 736	25 374	47 100	28 411	51 800	31 486	51 000	31 293	52 556	32 728
Greece	EUR	15 459	12 120	24 156	18 567	20 494	15 628	20 243	15 075	18 834	14 325	18 831	14 608
Hungary	HUF	1 086 240	698 166	2 512 020	1 723 560	3 172 680	2 078 105	4 593 599	3 054 743	5 043 851	3 354 161	5 400 419	3 591 278
Iceland	ISK	2 712 000	2 022 102	5 256 000	3 805 407	7 668 000	5 417 104	9 048 000	6 487 080	9 528 000	6 838 404	10 103 366	7 273 117
Ireland	EUR	28 924	20 956	41 981	32 139	43 733	32 345	48 852	36 196	49 876	36 738	50 636	37 135
Israel	ILS	95 664	70 691	121 581	100 905	139 728	115 260	160 440	130 817	165 240	134 310	176 029	141 328
Italy	EUR	21 550	15 291	28 243	19 705	30 550	21 052	31 369	21 500	32 262	22 530	34 032	23 948
Japan	JPY	4 987 116	4 002 481	4 773 076	3 788 423	5 083 906	3 960 010	5 221 760	4 053 434	5 082 722	3 952 907	5 146 879	3 999 294
Korea	KRW	19 849 729	18 073 190	36 876 204	32 348 478	39 695 196	34 405 928	46 285 248	39 440 841	46 753 752	39 690 849	47 021 176	39 838 084
Latvia	EUR	2 316	1 670	7 296	5 069	9 588	6 815	12 804	9 144	13 656	9 787	15 270	11 225
Lithuania	EUR	3 187	2 270	6 735	5 245	8 623	6 652	15 435	9 795	16 844	10 788	18 711	11 884
Luxembourg	EUR	35 875	25 591	49 387	36 167	55 858	38 631	60 896	42 651	64 424	44 374	67 263	45 787
Mexico	MXN	48 607	47 400	87 672	82 301	107 551	96 320	133 131	118 563	138 349	122 787	136 170	122 243
Netherlands	EUR	31 901	21 176	45 215	30 901	49 540	34 552	52 970	37 402	54 510	39 034	55 339	40 128
New Zealand	NZD	34 923	28 159	48 007	39 850	56 459	46 502	63 255	51 258	65 079	52 536	66 077	53 234
Norway	NOK	298 385	206 788	471 696	333 655	553 670	396 149	612 610	445 455	628 685	455 971	659 902	477 568
Poland	PLN	23 061	16 649	36 482	27 548	46 136	34 628	58 554	43 923	60 723	46 087	64 093	48 587
Portugal	EUR	10 922	8 470	16 542	12 870	17 369	12 441	19 573	14 202	19 959	14 440	20 602	14 828
Slovak Republic	EUR	5 256	4 197	9 593	7 494	10 983	8 427	13 154	9 975	13 418	10 251	14 075	10 730
Slovenia	EUR	8 894	5 732	16 915	11 284	18 092	12 062	20 265	13 298	21 054	13 897	22 485	14 722
Spain	EUR	17 319	13 882	24 786	19 400	26 475	20 845	27 292	21 482	26 028	20 633	26 832	21 173
Sweden	EUR	263 581	174 686	368 208	277 001	414 105	312 312	455 072	343 379	464 186	349 843	482 897	364 473
Switzerland	CHF	72 910	59 918	85 068	70 280	86 517	71 850	92 039	75 921	91 427	75 390	94 489	77 616
Turkey ¹	TRY	5 545	3 952	18 026	13 235	31 191	22 654	61 841	43 906	72 933	51 880	87 187	61 567
United Kingdom	GBP	24 910	18 481	34 297	25 589	35 978	27 552	40 990	31 409	41 897	32 130	43 978	33 567
United States	USD	33 129	24 877	45 665	34 429	50 963	37 900	56 577	43 066	59 517	46 867	62 954	48 737

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

Note

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

Part II Country details, 2021



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