

## II. CHARGES FISCALES 2000-2017

**Tableau 6.1c. Impôt sur le revenu et cotisations sociales des salariés diminués des prestations versées, célibataire, salaire égal à 67 % du salaire moyen**  
Pression fiscale en % du salaire brut, célibataire sans enfant

|                             | 2000        | 2007        | 2010        | 2011        | 2012        | 2013        | 2014        | 2015        | 2016        | 2017        |
|-----------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Allemagne                   | 36.8        | 36.4        | 34.3        | 34.8        | 34.9        | 34.6        | 34.6        | 34.7        | 34.8        | 34.9        |
| Australie                   | 21.1        | 19.2        | 16.0        | 16.0        | 17.1        | 17.3        | 17.7        | 18.5        | 18.8        | 19.1        |
| Autriche                    | 25.6        | 28.0        | 27.0        | 27.6        | 28.0        | 28.5        | 28.8        | 29.2        | 26.5        | 26.8        |
| Belgique                    | 35.8        | 35.5        | 36.4        | 36.5        | 36.4        | 36.0        | 35.9        | 35.4        | 33.4        | 33.2        |
| Canada                      | 19.5        | 18.1        | 17.3        | 17.4        | 17.5        | 17.6        | 17.8        | 17.7        | 17.7        | 17.5        |
| Chili                       | 7.0         | 7.0         | 7.0         | 7.0         | 7.0         | 7.0         | 7.0         | 7.0         | 7.0         | 7.0         |
| Corée                       | 7.5         | 8.9         | 9.2         | 9.5         | 9.7         | 10.0        | 10.1        | 10.3        | 10.8        | 11.0        |
| Danemark                    | 37.9        | 35.7        | 33.5        | 33.7        | 33.8        | 33.3        | 33.1        | 33.4        | 33.4        | 33.3        |
| Espagne                     | 15.0        | 16.4        | 17.5        | 17.9        | 18.4        | 18.5        | 18.5        | 16.7        | 16.7        | 16.6        |
| Estonie                     | 19.9        | 16.8        | 17.6        | 18.0        | 18.3        | 18.0        | 18.2        | 17.1        | 16.9        | 16.9        |
| États-Unis                  | 22.6        | 22.3        | 21.5        | 20.9        | 20.9        | 22.8        | 22.9        | 22.9        | 23.0        | 23.1        |
| Finlande                    | 27.8        | 23.9        | 22.7        | 22.6        | 22.4        | 23.4        | 23.7        | 24.0        | 23.6        | 22.8        |
| France                      | 25.9        | 25.8        | 25.9        | 26.1        | 26.3        | 26.4        | 26.7        | 25.8        | 25.2        | 25.4        |
| Grèce                       | 18.0        | 18.7        | 17.8        | 22.3        | 22.2        | 20.0        | 19.8        | 19.0        | 20.6        | 20.9        |
| Hongrie                     | 30.1        | 27.1        | 27.8        | 29.6        | 34.5        | 34.5        | 34.5        | 34.5        | 33.5        | 33.5        |
| Irlande                     | 11.2        | 5.9         | 7.9         | 11.4        | 12.3        | 13.4        | 13.6        | 13.1        | 12.6        | 12.5        |
| Islande                     | 20.2        | 23.2        | 22.2        | 23.3        | 23.8        | 24.3        | 24.4        | 25.0        | 25.3        | 25.3        |
| Israël <sup>1</sup>         | 19.4        | 13.1        | 10.4        | 10.3        | 10.2        | 10.0        | 10.5        | 11.0        | 11.3        | 11.2        |
| Italie                      | 24.4        | 24.6        | 26.1        | 26.7        | 27.0        | 27.2        | 23.3        | 21.9        | 21.9        | 22.0        |
| Japon                       | 18.4        | 18.4        | 19.1        | 19.5        | 19.8        | 20.0        | 20.2        | 20.4        | 20.5        | 20.6        |
| Lettonie                    | 26.0        | 26.6        | 29.5        | 29.5        | 29.6        | 29.0        | 28.4        | 27.9        | 28.0        | 28.2        |
| Luxembourg                  | 21.8        | 20.4        | 19.4        | 20.8        | 20.4        | 21.5        | 22.0        | 22.7        | 22.9        | 20.4        |
| Mexique                     | -4.4        | -1.0        | 0.8         | 1.3         | 1.7         | 2.6         | 3.0         | 3.3         | 3.7         | 4.7         |
| Norvège                     | 26.8        | 25.8        | 25.6        | 25.7        | 25.6        | 25.6        | 25.2        | 25.1        | 24.5        | 24.2        |
| Nouvelle-Zélande            | 18.6        | 19.0        | 14.3        | 13.0        | 13.1        | 13.3        | 13.4        | 13.5        | 13.6        | 13.7        |
| Pays-Bas                    | 32.9        | 27.1        | 27.1        | 27.1        | 26.6        | 26.1        | 24.5        | 24.7        | 22.5        | 22.6        |
| Pologne                     | 26.5        | 26.5        | 23.4        | 23.6        | 23.7        | 23.8        | 24.0        | 24.1        | 24.2        | 24.3        |
| Portugal                    | 17.4        | 16.5        | 16.1        | 16.2        | 16.6        | 19.8        | 19.4        | 21.2        | 21.5        | 21.6        |
| République slovaque         | 18.0        | 18.6        | 17.6        | 19.3        | 19.3        | 19.3        | 19.5        | 19.7        | 20.0        | 20.4        |
| République tchèque          | 20.8        | 19.8        | 18.2        | 19.2        | 18.8        | 18.8        | 19.2        | 19.5        | 19.9        | 20.7        |
| Royaume-Uni                 | 22.8        | 24.1        | 22.6        | 21.7        | 21.2        | 20.0        | 19.4        | 19.2        | 19.3        | 19.2        |
| Slovénie                    | 32.3        | 30.0        | 28.7        | 28.8        | 28.7        | 28.6        | 28.7        | 28.7        | 28.8        | 30.4        |
| Suède                       | 31.7        | 24.9        | 22.0        | 22.1        | 22.2        | 22.4        | 21.8        | 22.0        | 22.3        | 22.3        |
| Suisse                      | 14.9        | 14.8        | 14.4        | 14.5        | 14.3        | 14.4        | 14.1        | 14.1        | 14.0        | 14.0        |
| Turquie <sup>2</sup>        | 27.2        | 28.4        | 23.6        | 23.7        | 23.8        | 24.2        | 24.5        | 24.7        | 24.3        | 24.4        |
| <i>Moyenne non pondérée</i> |             |             |             |             |             |             |             |             |             |             |
| <b>OCDE-Moyenne</b>         | <b>22.2</b> | <b>21.3</b> | <b>20.6</b> | <b>21.1</b> | <b>21.3</b> | <b>21.5</b> | <b>21.4</b> | <b>21.4</b> | <b>21.2</b> | <b>21.3</b> |
| <b>OCDE-UE 22</b>           | <b>25.4</b> | <b>24.1</b> | <b>23.6</b> | <b>24.3</b> | <b>24.6</b> | <b>24.7</b> | <b>24.4</b> | <b>24.3</b> | <b>24.0</b> | <b>24.0</b> |

1. Informations sur les données concernant Israël : <http://oe.cd/israel-disclaimer>.

2. Les données sur les salaires sont basées sur l'ancienne définition de l'ouvrier moyen (CITI D, Rév. 3) pour les années 2000 à 2006.