

## II. TAX BURDEN TRENDS 2000-2017

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

	2000	2007	2010	2011	2012	2013	2014	2015	2016	2017
Australia	22.8	19.6	18.3	18.3	18.9	18.7	19.0	19.7	19.9	20.0
Austria	9.4	11.6	11.1	11.4	11.7	12.1	12.3	12.4	10.0	10.2
Belgium	25.9	24.0	24.7	24.6	24.5	24.0	23.8	23.3	21.2	21.0
Canada	16.3	12.9	12.1	12.2	12.2	12.3	12.8	12.6	12.4	12.5
Chile	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Czech Republic	8.3	8.3	8.6	9.1	8.9	8.9	9.1	9.3	9.5	9.9
Denmark	28.8	27.8	34.1	34.3	34.4	34.1	33.9	34.0	34.0	33.9
Estonia	19.9	16.2	14.8	15.1	15.5	15.9	16.2	15.4	15.3	15.3
Finland	23.4	19.8	18.4	18.2	17.4	18.2	18.2	18.0	17.1	15.8
France	11.9	10.0	12.2	12.3	12.5	12.5	12.6	12.3	11.5	11.6
Germany	16.2	15.1	13.7	13.8	14.1	14.0	14.1	14.1	14.1	14.1
Greece	5.7	8.4	6.3	9.4	9.1	7.9	8.1	7.3	8.2	8.2
Hungary	19.4	16.4	10.8	14.1	16.5	16.0	16.0	16.0	15.0	15.0
Iceland	19.9	22.9	21.7	22.8	23.2	23.8	24.0	24.7	24.9	24.7
Ireland	12.6	4.5	7.5	8.8	9.6	9.6	9.8	9.1	8.6	8.6
Israel <sup>1</sup>	13.5	10.0	6.8	6.8	6.6	6.4	6.9	7.2	7.5	7.3
Italy	15.7	14.8	16.4	17.1	17.3	17.6	15.6	15.0	15.0	15.1
Japan	5.6	7.1	6.7	6.6	6.7	6.6	6.8	6.8	6.9	6.9
Korea	1.7	3.6	3.4	3.4	3.7	4.0	4.0	4.2	4.4	4.6
Latvia	16.9	17.6	20.5	18.5	18.6	18.0	17.8	17.3	17.5	17.7
Luxembourg	7.7	6.5	5.6	6.0	6.4	7.4	7.8	8.1	8.3	6.9
Mexico	-4.0	0.2	0.7	3.2	3.6	4.0	4.4	4.7	5.1	5.6
Netherlands	7.8	11.3	12.4	12.5	12.8	12.8	11.9	13.6	13.0	13.6
New Zealand	18.5	20.1	15.9	14.8	15.2	15.7	16.0	16.2	16.5	16.7
Norway	20.1	18.9	18.7	18.8	18.5	18.4	17.4	17.3	16.7	16.3
Poland	5.3	5.5	5.6	5.8	5.9	6.0	6.2	6.2	6.3	6.4
Portugal	7.1	5.4	5.0	5.1	5.5	8.6	8.2	10.1	10.3	10.4
Slovak Republic	6.2	5.1	2.9	5.5	5.5	6.7	7.0	7.3	7.4	7.6
Slovenia	11.9	8.9	8.4	8.5	8.4	8.3	8.4	8.4	8.5	8.8
Spain	10.1	10.7	11.6	11.8	12.4	12.5	12.5	11.2	11.2	11.1
Sweden	25.3	18.2	15.4	15.5	15.6	15.8	15.1	15.3	15.6	15.8
Switzerland	9.1	9.5	8.9	8.9	8.6	8.7	8.4	8.4	8.4	8.4
Turkey <sup>2</sup>	14.0	14.4	9.3	9.3	9.4	9.7	9.9	10.0	9.7	10.1
United Kingdom	15.1	15.6	14.3	13.4	13.0	11.9	11.4	11.1	11.1	10.9
United States	15.5	14.6	13.8	15.2	15.2	15.1	15.2	15.2	15.3	15.4
<i>Unweighted average</i>										
<b>OECD-Average</b>	<b>13.2</b>	<b>12.4</b>	<b>11.9</b>	<b>12.3</b>	<b>12.5</b>	<b>12.6</b>	<b>12.6</b>	<b>12.6</b>	<b>12.5</b>	<b>12.5</b>
<b>OECD-EU 22</b>	<b>14.1</b>	<b>12.8</b>	<b>12.7</b>	<b>13.2</b>	<b>13.4</b>	<b>13.6</b>	<b>13.4</b>	<b>13.4</b>	<b>13.1</b>	<b>13.1</b>

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

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