

## II. TAX BURDEN TRENDS 2000-2017

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

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

	2000	2007	2010	2011	2012	2013	2014	2015	2016	2017
Australia	27.4	24.1	23.1	22.9	23.5	23.2	23.5	24.2	24.4	24.5
Austria	44.7	45.6	44.5	44.8	45.1	45.3	45.5	45.5	43.5	43.5
Belgium	51.2	47.8	48.5	48.7	48.7	48.2	48.1	47.6	45.2	44.9
Canada	30.0	28.0	27.2	27.5	27.6	27.9	28.4	28.4	28.2	27.7
Chile	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Czech Republic	41.3	41.3	40.0	40.4	40.3	40.2	40.4	40.5	40.7	40.9
Denmark	38.1	36.3	34.4	34.6	34.8	34.5	34.3	34.5	34.4	34.3
Estonia	39.8	37.6	38.8	39.0	39.2	38.8	38.9	38.0	37.9	38.1
Finland	44.7	40.7	38.9	38.9	38.8	39.4	39.9	39.6	40.0	38.8
France	45.3	44.4	46.1	46.2	46.4	44.9	44.4	43.6	42.7	42.1
Germany	47.5	46.9	44.8	45.5	45.5	45.1	45.1	45.2	45.3	45.4
Greece	38.7	40.9	39.4	42.1	42.1	40.7	39.7	38.0	39.1	39.4
Hungary	52.7	50.7	43.8	46.8	47.4	47.7	49.0	49.0	48.2	46.2
Iceland	23.7	27.0	28.6	29.6	29.4	29.9	29.9	30.4	30.5	30.0
Ireland	23.5	15.5	18.2	19.4	20.2	20.7	20.9	20.2	19.8	19.8
Israel <sup>1</sup>	24.8	20.6	17.4	17.3	17.0	17.0	17.6	18.1	18.5	18.3
Italy	44.0	42.7	43.9	44.4	44.6	44.8	43.3	42.8	42.8	42.7
Japan	29.1	28.4	29.4	30.0	30.4	30.7	31.1	31.5	31.6	31.7
Korea	15.8	18.6	19.2	19.6	20.0	20.4	20.5	20.8	21.0	21.2
Latvia	41.7	40.9	43.2	43.2	43.3	42.8	42.0	41.6	41.8	41.9
Luxembourg	27.4	26.8	26.2	27.9	27.6	28.4	28.8	29.5	29.6	27.9
Mexico	9.8	13.7	14.1	16.3	16.7	17.0	17.3	17.6	18.0	18.3
Netherlands	38.0	34.2	34.2	34.1	34.5	36.5	34.8	33.1	32.7	32.8
New Zealand	18.5	20.1	15.9	14.8	15.2	15.7	16.0	16.2	16.5	16.7
Norway	36.0	35.1	34.8	35.1	34.8	34.7	34.2	34.1	33.5	33.2
Poland	37.0	37.1	33.3	33.4	34.7	34.7	34.9	35.0	34.9	34.9
Portugal	33.8	32.4	32.2	32.2	32.6	35.0	34.7	36.2	36.4	36.5
Slovak Republic	40.7	35.4	33.6	35.7	36.6	39.1	39.3	37.6	37.7	37.7
Slovenia	44.5	41.4	40.1	40.2	40.1	40.0	42.9	43.0	43.0	43.2
Spain	36.1	36.3	36.8	37.0	37.5	37.5	37.5	36.5	36.5	36.4
Sweden	49.1	43.5	41.0	41.0	41.1	41.3	40.7	40.9	41.1	41.2
Switzerland	20.8	20.4	19.8	20.1	19.9	20.0	19.7	19.7	19.6	19.6
Turkey <sup>2</sup>	39.7	41.9	35.0	35.1	35.1	35.4	36.1	36.2	34.6	35.0
United Kingdom	29.1	30.8	29.3	28.4	27.8	26.7	26.1	25.9	26.0	26.0
United States	29.5	29.0	28.3	27.8	27.7	29.3	29.5	29.1	29.2	29.2
<i>Unweighted average</i>										
<b>OECD-Average</b>	<b>34.3</b>	<b>33.2</b>	<b>32.3</b>	<b>32.8</b>	<b>32.9</b>	<b>33.2</b>	<b>33.2</b>	<b>33.1</b>	<b>32.9</b>	<b>32.8</b>
<b>OECD-EU 22</b>	<b>40.4</b>	<b>38.6</b>	<b>37.8</b>	<b>38.4</b>	<b>38.6</b>	<b>38.7</b>	<b>38.7</b>	<b>38.4</b>	<b>38.1</b>	<b>37.9</b>

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

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