

II. TAX BURDEN TRENDS 2000-2017

Table 6.2a. Income tax plus employee and employer contributions less cash benefits, single persons at 100% of average earnings
Tax burden as a % of labour costs, single persons without children

	2000	2007	2010	2011	2012	2013	2014	2015	2016	2017
Australia	31.0	27.7	26.8	26.7	27.3	27.4	27.7	28.4	28.6	28.6
Austria	47.3	48.8	48.2	48.5	48.8	49.2	49.4	49.6	47.3	47.4
Belgium	57.1	55.6	55.9	56.1	56.0	55.7	55.6	55.3	53.9	53.7
Canada	32.9	31.3	30.4	30.6	30.8	31.0	31.6	31.5	31.4	30.9
Chile	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Czech Republic	42.6	42.9	42.1	42.6	42.5	42.4	42.6	42.8	43.0	43.4
Denmark	42.1	39.1	36.4	36.6	36.7	36.4	36.3	36.4	36.4	36.3
Estonia	41.3	39.0	40.1	40.3	40.4	39.9	40.0	39.0	39.0	39.0
Finland	47.5	43.9	42.3	42.3	42.5	43.1	43.6	43.5	44.1	42.9
France	50.4	49.7	49.9	50.0	50.1	48.8	48.4	48.4	48.0	47.6
Germany	52.9	51.8	49.0	49.7	49.7	49.3	49.3	49.4	49.5	49.7
Greece	38.8	42.1	40.1	43.0	42.9	41.3	40.4	39.1	40.5	40.8
Hungary	54.7	54.5	46.6	49.5	49.5	49.0	49.0	49.0	48.2	46.2
Iceland	28.8	30.5	33.4	34.1	33.8	34.1	33.9	34.3	34.0	33.2
Ireland	28.9	22.2	25.8	25.8	26.9	27.6	27.9	27.3	27.0	27.2
Israel ¹	29.6	24.9	20.7	20.8	20.4	20.4	21.1	21.8	22.3	22.1
Italy	47.1	46.4	47.2	47.6	47.7	47.8	47.8	47.8	47.8	47.7
Japan	29.8	29.3	30.2	30.8	31.3	31.6	32.0	32.3	32.5	32.6
Korea	16.4	19.7	20.1	20.5	21.0	21.5	21.7	22.0	22.3	22.6
Latvia	43.2	42.2	44.0	44.2	44.3	43.7	43.0	42.5	42.6	42.9
Luxembourg	35.8	35.0	34.3	36.3	36.0	37.2	37.6	38.4	38.5	36.7
Mexico	12.7	15.9	16.0	18.7	19.0	19.3	19.5	19.8	20.1	20.4
Netherlands	40.0	38.7	38.1	38.0	38.6	40.6	39.0	37.0	37.2	37.5
New Zealand	19.4	21.1	17.0	15.9	16.4	16.9	17.2	17.6	17.9	18.1
Norway	38.6	37.5	37.3	37.6	37.4	37.4	36.9	36.8	36.3	35.9
Poland	38.2	38.2	34.2	34.3	35.5	35.6	35.7	35.7	35.6	35.6
Portugal	37.3	37.3	37.1	38.0	37.6	41.4	41.2	42.1	41.6	41.4
Slovak Republic	41.9	38.4	37.9	38.8	39.6	41.1	41.3	41.4	41.5	41.6
Slovenia	46.3	43.3	42.5	42.6	42.5	42.4	42.5	42.6	42.7	42.9
Spain	38.6	39.0	39.7	40.0	40.6	40.7	40.7	39.4	39.4	39.3
Sweden	50.1	45.3	42.8	42.8	42.9	43.0	42.5	42.6	42.8	42.9
Switzerland	22.9	22.4	22.1	22.3	22.1	22.2	21.9	21.8	21.8	21.8
Turkey ²	40.4	42.2	37.0	37.0	37.1	37.4	38.1	38.2	38.2	38.7
United Kingdom	32.6	34.1	32.6	32.5	32.1	31.4	31.0	30.8	30.9	30.9
United States	30.8	30.9	30.7	29.9	29.8	31.5	31.6	31.4	31.6	31.7
<i>Unweighted average</i>										
OECD-Average	37.0	36.2	35.3	35.8	35.9	36.1	36.1	36.1	36.0	35.9
OECD-EU 22	43.4	42.2	41.2	41.8	42.0	42.2	42.0	41.8	41.7	41.5

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.