

II. TAX BURDEN TRENDS 2000-2017

Table 6.7c. Income tax plus employee contributions less cash benefits, married couple at 100% and 67% of average earnings

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

	2000	2007	2010	2011	2012	2013	2014	2015	2016	2017
Australia	22.0	18.9	19.0	19.7	20.6	20.8	21.1	21.9	22.1	22.3
Austria	20.1	24.0	22.6	23.4	24.0	24.7	25.1	25.5	22.5	22.9
Belgium	35.0	33.0	33.9	34.1	33.9	33.5	33.5	33.1	31.5	31.2
Canada	21.6	19.0	18.1	18.2	18.3	18.5	18.6	15.1	15.6	15.6
Chile	6.6	6.6	6.6	6.7	6.7	6.7	6.7	6.7	6.7	6.7
Czech Republic	14.0	11.0	12.0	13.6	13.1	13.0	13.5	13.6	12.3	12.9
Denmark	36.3	33.2	31.0	31.3	31.4	31.0	30.8	31.1	31.1	31.1
Estonia	16.8	12.6	13.7	14.3	14.8	14.7	15.1	11.2	11.1	11.4
Finland	26.0	23.6	22.9	22.9	22.8	23.7	24.2	24.6	24.4	23.8
France	21.4	22.0	22.2	22.4	22.6	22.8	23.1	23.0	22.8	23.0
Germany	34.3	33.5	30.1	30.9	31.1	30.9	31.1	31.2	31.4	31.6
Greece	22.2	24.6	22.3	26.0	25.9	23.9	23.7	22.4	23.4	23.7
Hungary	24.3	25.7	22.3	20.2	23.1	23.1	23.5	23.9	22.4	22.1
Iceland	21.9	25.0	24.4	25.7	25.6	26.5	26.9	27.6	27.6	27.3
Ireland	13.6	3.4	7.2	9.0	10.0	11.3	11.6	11.1	10.3	10.3
Israel ¹	17.7	13.3	10.5	10.3	9.9	10.0	11.0	11.2	11.5	11.4
Italy	25.1	22.3	24.0	24.8	25.0	24.8	23.3	22.8	22.9	23.0
Japan	17.9	16.4	15.1	16.0	17.8	17.9	18.3	18.6	18.8	18.9
Korea	8.0	9.5	9.8	9.9	10.4	10.8	11.0	11.3	11.7	11.9
Latvia	18.1	21.8	23.3	23.4	23.7	23.3	20.8	20.3	20.5	21.4
Luxembourg	12.6	12.2	12.3	14.0	13.9	15.5	16.1	17.1	17.4	15.5
Mexico	-0.3	3.2	4.0	6.1	6.4	6.9	7.3	7.6	7.9	8.6
Netherlands	30.1	26.3	24.9	25.0	24.7	26.4	24.4	23.2	21.6	21.7
New Zealand	19.0	16.1	13.9	13.2	14.7	15.9	16.3	16.5	16.7	16.9
Norway	24.4	24.7	24.8	25.1	25.0	25.1	24.7	24.7	24.1	23.8
Poland	25.0	23.0	20.4	20.8	21.0	21.2	21.5	21.7	16.2	14.8
Portugal	17.0	16.8	16.5	18.7	18.9	22.0	21.7	20.5	20.9	21.1
Slovak Republic	12.9	14.4	13.6	15.1	15.1	15.0	15.4	15.7	16.1	16.6
Slovenia	25.1	23.8	23.4	23.5	23.7	23.8	24.0	24.1	23.8	24.7
Spain	15.6	16.4	17.8	18.2	18.9	18.9	19.0	17.2	17.2	17.1
Sweden	28.3	21.8	19.3	19.5	19.6	19.9	19.4	19.6	20.0	20.2
Switzerland	12.3	12.2	11.3	11.1	11.0	10.8	10.2	10.1	10.1	10.0
Turkey ²	28.1	29.2	24.7	24.8	24.9	25.2	25.5	25.7	25.5	25.8
United Kingdom	21.5	22.7	21.1	20.6	20.3	19.4	18.9	18.7	18.9	18.9
United States	20.5	18.9	18.5	17.7	17.8	19.7	19.9	20.0	20.1	20.3
<i>Unweighted average</i>										
OECD-Average	20.4	19.5	18.8	19.3	19.6	19.9	19.9	19.7	19.3	19.4
OECD-EU 22	22.5	21.3	20.8	21.4	21.7	21.9	21.8	21.4	20.8	20.9

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.