

II. TAX BURDEN TRENDS 2000-2017

Table 6.5c. Income tax plus employee contributions less cash benefits, married couple at 100% of average earnings

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

	2000	2007	2010	2011	2012	2013	2014	2015	2016	2017
Australia	18.4	9.8	9.3	10.1	11.9	12.0	12.4	12.9	13.2	16.1
Austria	15.1	19.5	17.9	19.0	19.8	20.7	21.1	21.6	18.6	19.1
Belgium	23.7	22.1	23.6	23.7	23.6	23.0	22.9	22.6	20.9	20.7
Canada	14.2	10.3	8.1	8.4	8.5	8.8	9.6	0.2	0.9	1.2
Chile	6.3	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Czech Republic	-5.3	-6.2	-5.7	1.9	1.0	0.9	1.8	1.9	-0.4	0.7
Denmark	28.6	27.2	24.9	25.3	25.5	25.1	24.9	25.3	25.2	25.3
Estonia	10.6	6.0	7.3	8.3	9.1	9.4	10.0	4.5	4.3	4.8
Finland	24.8	23.3	23.0	23.1	23.0	23.9	24.4	25.2	25.2	24.7
France	16.1	17.3	17.7	17.8	18.0	17.5	17.7	17.9	18.1	18.2
Germany	22.0	22.6	19.6	20.8	21.1	20.9	21.1	21.2	21.5	21.7
Greece	23.9	26.2	23.7	27.3	27.2	24.2	24.0	22.4	23.4	23.7
Hungary	20.5	24.7	18.7	14.0	15.4	15.4	16.2	16.9	15.0	14.5
Iceland	8.9	14.8	12.2	14.5	13.3	15.2	15.8	17.4	17.9	18.6
Ireland	5.4	-6.4	-5.5	-4.5	-1.8	-0.4	0.0	-0.4	-1.7	1.2
Israel ¹	21.8	18.1	13.6	13.2	12.6	12.9	14.5	14.8	15.2	15.0
Italy	18.6	15.1	17.8	18.8	19.1	18.6	18.8	19.0	19.1	19.3
Japan	15.8	13.9	11.3	12.2	15.0	15.1	15.6	16.0	16.2	16.3
Korea	8.2	9.6	9.7	9.8	10.3	10.8	11.1	11.5	11.9	12.2
Latvia	12.8	18.6	19.1	19.3	19.8	19.4	15.8	15.2	15.5	16.8
Luxembourg	1.9	0.9	1.5	3.1	3.0	4.1	4.8	5.7	6.0	5.0
Mexico	2.5	6.0	6.1	9.2	9.6	9.8	10.1	10.4	10.8	11.2
Netherlands	22.4	22.4	23.6	24.0	24.8	28.1	25.9	24.1	24.3	24.6
New Zealand	13.6	0.8	-0.9	-1.1	0.6	2.4	3.8	4.9	5.5	6.4
Norway	19.3	21.5	21.8	22.2	22.1	22.3	23.2	23.2	22.8	22.5
Poland	22.1	21.0	17.8	17.8	17.8	18.1	18.6	18.9	0.3	-4.8
Portugal	13.6	10.5	8.8	10.1	10.8	13.7	13.1	14.3	11.7	11.9
Slovak Republic	4.4	4.0	2.6	5.2	5.1	5.0	5.6	6.2	6.9	7.8
Slovenia	10.1	10.6	10.4	10.8	10.8	10.8	11.2	11.3	11.7	12.3
Spain	11.5	12.6	14.2	14.7	15.2	15.3	15.4	13.9	13.9	13.9
Sweden	26.0	19.8	17.4	17.7	17.9	18.3	17.8	18.1	18.5	18.8
Switzerland	5.9	6.0	4.9	4.6	4.5	4.2	3.6	3.6	3.5	3.5
Turkey ²	28.7	29.8	24.8	24.8	24.9	25.2	25.5	25.6	25.4	25.9
United Kingdom	20.6	20.6	18.7	18.3	19.7	19.0	18.5	17.8	18.1	18.1
United States	14.4	12.1	11.2	11.2	11.4	13.3	13.6	13.7	13.9	14.2
<i>Unweighted average</i>										
OECD-Average	15.1	14.1	13.0	13.8	14.2	14.6	14.7	14.4	13.7	14.0
OECD-EU 22	15.9	15.1	14.4	15.3	15.7	16.0	15.9	15.6	14.4	14.5

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.