

PART II

Comparative Tables and Charts

- 1. Tax Burdens, 2004 (Tables)**
- 2. Tax Burdens, 2003 (Tables)**
- 3. Tax Burdens, 2003 (Charts)**

Table II.1. Income tax, by family-type and wage level (as % of gross wage), 2004

Family-type:	single no ch	single no ch	single no ch	single 2 ch	married 2 ch	married 2 ch	married 2 ch	married no ch
Wage level (% of APW):	67 (1)	100 (2)	167 (3)	67 (4)	100-0 (5)	100-33 ¹ (6)	100-67 ¹ (7)	100-33 ¹ (8)
Australia	20.7	24.3	32.4	20.7	24.3	21.1	22.9	21.1
Austria	2.7	10.8	17.9	-1.3	8.1	5.8	7.6	7.8
Belgium	19.3	26.6	33.6	13.2	15.2	18.8	22.0	20.9
Canada	14.2	17.8	23.4	6.3	13.9	15.1	16.3	15.1
Czech Republic	9.1	11.4	14.6	3.7	5.3	6.4	7.8	9.8
Denmark	27.0	30.6	40.2	27.0	25.4	27.1	28.6	27.1
Finland	17.9	24.2	31.5	17.9	24.2	20.6	21.7	20.6
France	6.6	13.1	17.4	4.6	7.1	7.0	8.2	9.3
Germany	13.2	19.6	28.6	-5.4	-2.8	4.7	9.9	13.2
Greece	0.0	0.6	8.4	0.0	0.6	0.5	0.4	1.3
Hungary	5.5	12.4	26.4	0.0	4.7	3.6	5.1	9.3
Iceland	19.7	25.5	35.1	19.7	14.0	19.7	23.2	19.7
Ireland	5.9	10.6	22.8	0.0	2.2	5.9	8.7	5.9
Italy	13.2	18.6	25.0	6.2	11.9	10.5	13.7	14.0
Japan	4.9	5.9	8.9	1.8	2.7	3.4	4.2	5.0
Korea	0.9	2.2	7.6	0.2	1.4	1.2	1.3	1.7
Luxembourg	3.8	8.9	18.0	0.0	0.0	0.0	1.3	2.3
Mexico	-3.5	3.0	9.8	-3.5	3.0	-1.7	0.4	-1.7
Netherlands	2.7	8.5	20.2	2.2	8.3	6.4	6.1	6.5
New Zealand	19.0	20.7	26.5	19.0	20.7	19.8	20.0	19.8
Norway	17.4	20.9	28.2	13.0	18.0	18.4	19.5	18.4
Poland ²	4.6	6.1	7.3	4.6	4.1	4.6	5.5	4.6
Portugal	1.9	5.6	12.5	0.0	0.4	0.3	2.5	2.7
Slovak Republic	3.7	7.9	11.3	-4.3	-5.3	-4.0	3.0	0.0
Spain	7.0	12.7	17.7	0.0	4.3	8.1	8.2	9.5
Sweden	21.6	24.0	31.1	21.6	24.0	22.4	23.1	22.4
Switzerland	6.9	9.8	14.5	2.8	5.1	5.8	7.9	7.4
Turkey	14.3	15.4	17.5	14.3	15.4	14.7	14.7	14.7
United Kingdom	12.8	15.9	18.3	-17.3	8.1	10.9	13.1	12.8
United States	14.1	16.5	22.1	-11.0	2.4	7.2	10.1	14.1

Note : ch = children.

1. Two-earner family.

2. A submission was not received from this country and consequently the tax/benefit structure for this country has been updated using external sources. Given the potential for error, the reader should use caution in interpreting the results for this country.

Table II.2. **Employee contributions, by family-type and wage level (as % of gross wage), 2004**

Family-type:	single no ch	single no ch	single no ch	single 2 ch	married 2 ch	married 2 ch	married 2 ch	married no ch
Wage level (% of APW):	67 (1)	100 (2)	167 (3)	67 (4)	100-0 (5)	100-33 ¹ (6)	100-67 ¹ (7)	100-33 ¹ (8)
Australia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Austria	18.0	18.0	18.0	18.0	18.0	18.0	18.0	18.0
Belgium	13.1	14.0	14.0	13.1	10.5	11.3	14.0	11.3
Canada	6.8	6.9	4.3	6.8	6.9	6.6	6.9	6.6
Czech Republic	12.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5
Denmark	11.9	10.6	9.6	11.9	10.6	11.9	11.1	11.9
Finland	6.0	6.1	6.2	6.0	6.1	6.0	6.0	6.0
France	13.6	13.6	12.8	13.6	13.6	13.6	13.6	13.6
Germany	20.9	20.9	18.8	20.9	20.9	20.9	20.9	20.9
Greece	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0
Hungary	13.5	13.5	13.5	13.5	13.5	13.5	13.5	13.5
Iceland	0.3	0.2	0.1	0.3	0.2	0.3	0.2	0.3
Ireland	2.5	5.0	5.2	2.5	5.0	3.8	4.0	3.8
Italy	9.2	9.2	9.2	9.2	9.2	9.2	9.2	9.2
Japan	11.6	11.6	11.6	11.6	11.6	11.6	11.6	11.6
Korea	7.1	7.1	7.1	7.1	7.1	7.1	7.1	7.1
Luxembourg	13.7	13.8	13.8	13.7	13.8	13.7	13.7	13.7
Mexico	1.3	1.5	1.8	1.3	1.5	1.4	1.4	1.4
Netherlands	25.2	25.8	15.3	9.4	20.6	22.1	24.1	24.0
New Zealand	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Norway	7.8	7.8	7.8	7.8	7.8	7.8	7.8	7.8
Poland ²	25.4	25.4	25.4	25.4	25.4	25.4	25.4	25.4
Portugal	11.0	11.0	11.0	11.0	11.0	11.0	11.0	11.0
Slovak Republic	13.4	13.4	13.4	13.4	13.4	13.4	13.4	13.4
Spain	6.4	6.4	6.4	6.4	6.4	6.4	6.4	6.4
Sweden	7.0	7.0	5.7	7.0	7.0	7.0	7.0	7.0
Switzerland	11.1	11.1	11.0	11.1	11.1	11.1	11.1	11.1
Turkey	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0
United Kingdom	7.3	8.5	8.5	7.3	8.5	7.3	8.0	7.3
United States	7.7	7.7	7.7	7.7	7.7	7.7	7.7	7.7

Note : ch = children.

1. Two-earner family.

2. A submission was not received from this country and consequently the tax/benefit structure for this country has been updated using external sources. Given the potential for error, the reader should use caution in interpreting the results for this country.

Table II.3. **Income tax plus employee contributions, by family-type and wage level**
(as % of gross wage), 2004

Family-type:	single no ch	single no ch	single no ch	single 2 ch	married 2 ch	married 2 ch	married 2 ch	married no ch
Wage level (% of APW):	67 (1)	100 (2)	167 (3)	67 (4)	100-0 (5)	100-33 ¹ (6)	100-67 ¹ (7)	100-33 ¹ (8)
Australia	20.7	24.3	32.4	20.7	24.3	21.1	22.9	21.1
Austria	20.7	28.8	35.9	16.7	26.1	23.8	25.6	25.8
Belgium	32.3	40.5	47.6	26.2	25.7	30.1	36.0	32.2
Canada	21.0	24.7	27.6	13.1	20.8	21.7	23.2	21.7
Czech Republic	21.6	23.9	27.1	16.2	17.8	18.9	20.3	22.3
Denmark	38.9	41.2	49.7	38.9	36.0	39.0	39.7	39.0
Finland	23.9	30.3	37.7	23.9	30.3	26.6	27.7	26.6
France	20.2	26.7	30.2	18.2	20.7	20.6	21.8	22.9
Germany	34.0	40.5	47.4	15.5	18.1	25.5	30.7	34.0
Greece	16.0	16.6	24.4	16.0	16.6	16.5	16.4	17.3
Hungary	19.0	25.9	39.9	13.5	18.2	17.1	18.6	22.8
Iceland	20.0	25.7	35.2	20.0	14.2	20.0	23.4	20.0
Ireland	8.5	15.7	28.0	2.5	7.3	9.7	12.8	9.7
Italy	22.4	27.8	34.2	15.4	21.1	19.7	22.9	23.1
Japan	16.5	17.4	20.5	13.3	14.3	15.0	15.8	16.5
Korea	7.9	9.3	14.6	7.3	8.4	8.3	8.3	8.7
Luxembourg	17.5	22.7	31.8	13.7	13.8	13.7	15.0	16.0
Mexico	-2.2	4.5	11.6	-2.2	4.5	-0.2	1.8	-0.2
Netherlands	27.9	34.4	35.5	11.6	28.9	28.5	30.2	30.5
New Zealand	19.0	20.7	26.5	19.0	20.7	19.8	20.0	19.8
Norway	25.2	28.7	36.0	20.8	25.8	26.2	27.3	26.2
Poland ²	30.0	31.5	32.7	30.0	29.5	30.0	30.9	30.0
Portugal	12.9	16.6	23.5	11.0	11.4	11.3	13.5	13.7
Slovak Republic	17.1	21.3	24.7	9.1	8.1	9.4	16.4	13.4
Spain	13.3	19.0	24.1	6.4	10.6	14.4	14.6	15.9
Sweden	28.6	31.0	36.8	28.6	31.0	29.5	30.1	29.5
Switzerland	18.0	20.9	25.6	13.9	16.2	16.9	18.9	18.4
Turkey	29.3	30.4	32.5	29.3	30.4	29.7	29.7	29.7
United Kingdom	20.1	24.4	26.9	-10.0	16.6	18.2	21.1	20.1
United States	21.7	24.2	29.8	-3.3	10.0	14.9	17.7	21.8

Note : ch = children.

1. Two-earner family.

2. A submission was not received from this country and consequently the tax/benefit structure for this country has been updated using external sources. Given the potential for error, the reader should use caution in interpreting the results for this country.

Table II.4. **Income tax plus employee contributions less cash benefits,
by family-type and wage level (as % of gross wage), 2004**

Family-type:	single no ch	single no ch	single no ch	single 2 ch	married 2 ch	married 2 ch	married 2 ch	married no ch
Wage level (% of APW):	67 (1)	100 (2)	167 (3)	67 (4)	100-0 (5)	100-33 ¹ (6)	100-67 ¹ (7)	100-33 ¹ (8)
Australia	20.7	24.3	32.4	-6.6	12.8	16.2	19.4	21.1
Austria	20.7	28.8	35.9	-10.5	8.0	10.2	14.7	25.8
Belgium	32.3	40.5	47.6	12.3	16.4	23.1	30.4	32.2
Canada	19.8	24.7	27.6	-9.2	14.4	18.2	21.2	21.7
Czech Republic	21.6	23.9	27.1	-9.2	4.9	13.7	18.2	22.3
Denmark	38.9	41.2	49.7	13.6	29.4	34.1	35.8	39.0
Finland	23.9	30.3	37.7	6.5	21.7	20.1	22.6	26.6
France	20.2	26.7	30.2	9.8	15.1	16.4	18.4	22.9
Germany	34.0	40.5	47.4	15.5	18.1	25.5	30.7	34.0
Greece	16.0	16.6	24.4	16.0	16.6	16.5	16.4	17.3
Hungary	19.0	25.9	39.9	-7.8	6.1	7.9	11.3	22.8
Iceland	20.0	25.7	35.2	0.4	6.6	16.1	21.6	20.0
Ireland	8.5	15.7	28.0	-30.4	-4.2	1.1	5.9	9.7
Italy	22.4	27.8	34.2	2.3	15.2	18.2	22.2	23.1
Japan	16.5	17.4	20.5	13.3	14.3	15.0	15.8	16.5
Korea	7.9	9.3	14.6	7.3	8.4	8.3	8.3	8.7
Luxembourg	17.5	22.7	31.8	-11.3	-2.9	1.2	5.0	16.0
Mexico	-2.2	4.5	11.6	-2.2	4.5	-0.2	1.8	-0.2
Netherlands	27.9	34.4	35.5	3.7	23.6	24.5	27.0	30.5
New Zealand	19.0	20.7	26.5	4.0	20.7	19.8	20.0	19.8
Norway	25.2	28.7	36.0	4.2	18.4	20.7	22.9	26.2
Poland ²	30.0	31.5	32.7	22.2	29.5	30.0	30.9	30.0
Portugal	12.9	16.6	23.5	-2.1	4.1	5.8	9.1	13.7
Slovak Republic	17.1	21.3	24.7	-1.2	1.2	4.3	12.3	13.4
Spain	13.3	19.0	24.1	6.3	10.6	14.4	14.6	15.9
Sweden	28.6	31.0	36.8	15.0	21.9	22.7	24.7	29.5
Switzerland	18.0	20.9	25.6	1.7	8.0	10.7	14.1	18.4
Turkey	29.3	30.4	32.5	29.3	30.4	29.7	29.7	29.7
United Kingdom	20.1	24.4	26.9	-20.6	9.8	13.1	17.1	20.1
United States	21.7	24.2	29.8	-3.3	10.0	14.9	17.7	21.8

Note : ch = children.

1. Two-earner family.

2. A submission was not received from this country and consequently the tax/benefit structure for this country has been updated using external sources. Given the potential for error, the reader should use caution in interpreting the results for this country.

Table II.5. **Income tax plus employee and employer contributions
less cash benefits, by family-type and wage level (as % of labour costs), 2004**

Family-type:	single no ch	single no ch	single no ch	single 2 ch	married 2 ch	married 2 ch	married 2 ch	married no ch
Wage level (% of APW):	67 (1)	100 (2)	167 (3)	67 (4)	100-0 (5)	100-33 ¹ (6)	100-67 ¹ (7)	100-33 ¹ (8)
Australia	25.2	28.6	36.2	-0.5	17.7	20.9	24.0	25.6
Austria	38.6	44.9	50.4	14.4	28.8	30.4	33.9	42.5
Belgium	46.9	54.2	60.3	31.2	35.6	37.5	46.0	44.9
Canada	27.8	32.3	33.2	1.8	23.0	26.3	29.1	29.5
Czech Republic	41.9	43.6	46.0	19.1	29.5	36.0	39.4	42.5
Denmark	39.4	41.5	49.9	14.3	29.8	34.6	36.3	39.5
Finland	38.6	43.8	49.7	24.6	36.8	35.6	37.5	40.8
France	32.5	47.4	50.6	23.7	39.0	37.6	37.6	42.5
Germany	45.4	50.7	55.7	30.1	32.2	38.4	42.7	45.4
Greece	34.4	34.9	41.0	34.4	34.9	34.8	34.7	35.4
Hungary	41.5	45.8	55.6	22.1	31.3	33.5	35.4	44.2
Iceland	24.4	29.7	38.7	5.8	11.7	20.6	25.8	24.4
Ireland	15.6	23.8	35.0	-20.2	5.9	10.3	14.4	18.1
Italy	41.7	45.7	50.5	26.6	36.2	38.5	41.5	42.2
Japan	25.8	26.6	29.3	23.0	23.8	24.4	25.2	25.8
Korea	15.3	16.6	21.5	14.7	15.8	15.7	15.7	16.1
Luxembourg	27.5	31.9	39.8	2.1	9.3	13.0	16.3	26.0
Mexico	10.6	15.4	21.1	10.6	15.4	12.8	13.5	12.8
Netherlands	38.1	43.6	40.5	17.3	34.3	35.1	37.3	40.2
New Zealand	19.0	20.7	26.5	4.0	20.7	19.8	20.0	19.8
Norway	33.8	36.9	43.4	15.3	27.8	29.8	31.8	34.7
Poland ²	41.9	43.1	44.1	35.4	41.5	41.9	42.6	41.9
Portugal	29.6	32.6	38.2	17.5	22.5	23.9	26.5	30.3
Slovak Republic	38.8	42.0	44.5	25.4	27.2	29.4	35.3	36.1
Spain	33.6	38.0	41.9	28.3	31.6	34.5	34.6	35.6
Sweden	46.2	48.0	52.4	36.0	41.2	41.7	43.2	46.8
Switzerland	26.1	28.8	33.0	11.5	17.2	19.6	22.6	26.5
Turkey	41.8	42.7	44.4	41.8	42.7	42.2	42.2	42.2
United Kingdom	26.4	31.2	34.2	-11.2	18.0	19.9	24.1	26.4
United States	27.3	29.6	34.8	4.0	16.4	20.9	23.6	27.3

Note : ch = children.

1. Two-earner family.

2. A submission was not received from this country and consequently the tax/benefit structure for this country has been updated using external sources. Given the potential for error, the reader should use caution in interpreting the results for this country.

Table II.6. Marginal rate of income tax plus employee contributions
less cash benefits, by family-type and wage level (as % of gross wage), 2004¹

Family-type:	single no ch	single no ch	single no ch	single 2 ch	married 2 ch	married 2 ch	married 2 ch	married no ch
Wage level (% of APW):	67 (1)	100 (2)	167 (3)	67 (4)	100-0 (5)	100-33 ² (6)	100-67 ² (7)	100-33 ² (8)
Australia	31.5	31.5	48.5	51.5	51.5	31.5	61.5	31.5
Austria	47.8	42.6	49.7	47.8	42.6	42.6	42.6	42.6
Belgium	65.1	54.8	59.3	65.1	50.7	54.8	54.8	54.8
Canada	27.5	31.1	35.4	52.7	49.3	35.2	35.1	31.1
Czech Republic	25.6	30.0	34.4	47.1	42.9	25.6	25.6	30.0
Denmark	42.9	49.2	62.9	42.9	43.7	43.7	43.7	43.7
Finland	38.6	44.3	50.0	38.6	44.3	44.3	44.3	44.3
France	47.4	32.4	35.0	30.6	21.2	27.2	27.2	32.4
Germany	50.2	56.5	60.5	47.9	45.7	53.6	53.2	50.2
Greece	16.0	28.6	41.2	16.0	28.6	28.6	28.6	28.6
Hungary	39.5	39.5	51.5	13.5	39.5	39.5	39.5	39.5
Iceland	37.0	37.0	42.0	43.8	43.8	43.8	43.8	37.0
Ireland	24.0	26.0	44.5	61.6	26.0	26.0	26.0	26.0
Italy	37.1	44.1	45.6	37.1	44.1	44.1	44.1	44.1
Japan	18.7	22.9	32.0	18.7	20.0	20.0	20.0	22.9
Korea	10.6	18.1	23.5	10.6	12.6	12.6	12.6	18.1
Luxembourg	28.2	38.9	47.8	13.9	13.9	13.9	30.0	24.6
Mexico	8.8	15.2	26.6	8.8	15.2	15.2	15.2	15.2
Netherlands	47.8	45.4	52.0	43.4	45.4	45.4	45.4	45.4
New Zealand	21.0	33.0	39.0	51.0	33.0	33.0	33.0	33.0
Norway	35.8	35.8	49.3	35.8	35.8	35.8	35.8	35.8
Poland ³	34.6	34.6	34.6	34.6	34.6	34.6	34.6	34.6
Portugal	23.0	25.0	35.0	11.0	23.0	23.0	23.0	23.0
Slovak Republic	29.9	29.9	29.9	29.9	13.4	13.4	29.9	13.4
Spain	34.0	28.8	32.6	6.3	28.8	28.8	28.8	28.8
Sweden	35.9	35.9	51.5	35.9	35.9	35.9	35.9	35.9
Switzerland	23.2	29.5	35.2	19.3	23.7	26.4	28.4	27.5
Turkey	32.6	32.6	36.8	32.6	32.6	32.6	32.6	32.6
United Kingdom	33.0	33.0	23.0	70.0	70.0	33.0	33.0	33.0
United States	29.1	29.1	39.1	25.1	45.1	29.1	29.1	29.1

Note : ch = children.

1. Assumes a rise in gross earnings of the principal earner in the household. The outcome may differ if the wage of the spouse goes up, especially if partners are taxed individually.
2. Two-earner family.
3. A submission was not received from this country and consequently the tax/benefit structure for this country has been updated using external sources. Given the potential for error, the reader should use caution in interpreting the results for this country.

Table II.7. Marginal rate of income tax plus employee and employer contributions less cash benefits, by family-type and wage level (as % of labour costs), 2004¹

Family-type:	single no ch	single no ch	single no ch	single 2 ch	married 2 ch	married 2 ch	married 2 ch	married no ch
Wage level (% of APW):	67 (1)	100 (2)	167 (3)	67 (4)	100-0 (5)	100-33 ² (6)	100-67 ² (7)	100-33 ² (8)
Australia	35.4	35.4	51.4	54.2	54.2	35.4	63.7	35.4
Austria	59.6	55.5	61.1	59.6	55.5	55.5	55.5	55.5
Belgium	74.1	66.4	70.2	74.1	63.4	66.4	66.4	66.4
Canada	35.1	33.9	36.6	57.7	51.3	37.7	37.7	33.9
Czech Republic	44.9	48.1	51.4	60.8	57.7	44.9	44.9	48.1
Denmark	42.9	49.2	62.9	42.9	43.7	43.7	43.7	43.7
Finland	50.5	55.1	59.7	50.5	55.1	55.1	55.1	55.1
France	55.5	66.6	53.5	41.3	61.1	64.0	64.0	66.6
Germany	58.8	64.0	65.0	56.9	55.1	61.6	61.3	58.8
Greece	34.4	44.2	54.1	34.4	44.2	44.2	44.2	44.2
Hungary	54.7	54.7	63.7	35.2	54.7	54.7	54.7	54.7
Iceland	40.4	40.4	45.2	46.8	46.8	46.8	46.8	40.4
Ireland	30.0	33.2	49.9	64.6	33.2	33.2	33.2	33.2
Italy	52.7	58.0	59.1	52.7	58.0	58.0	58.0	58.0
Japan	27.8	31.5	39.6	27.8	28.9	28.9	28.9	31.5
Korea	17.8	24.8	29.7	17.8	19.7	19.7	19.7	24.8
Luxembourg	36.5	45.9	53.8	23.8	23.8	23.8	38.0	33.3
Mexico	15.4	23.4	33.7	15.4	23.4	23.4	23.4	23.4
Netherlands	55.6	50.7	52.0	51.9	50.7	50.7	50.7	50.7
New Zealand	21.0	33.0	39.0	51.0	33.0	33.0	33.0	33.0
Norway	43.2	43.2	55.1	43.2	43.2	43.2	43.2	43.2
Poland ³	45.7	45.7	45.7	45.7	45.7	45.7	45.7	45.7
Portugal	37.8	39.4	47.5	28.1	37.8	37.8	37.8	37.8
Slovak Republic	48.3	48.3	48.3	48.3	36.1	36.1	48.3	36.1
Spain	49.4	45.5	48.4	28.3	45.5	45.5	45.5	45.5
Sweden	51.7	51.7	63.5	51.7	51.7	51.7	51.7	51.7
Switzerland	30.8	36.5	41.1	27.4	31.3	33.7	35.6	34.8
Turkey	44.5	44.5	48.0	44.5	44.5	44.5	44.5	44.5
United Kingdom	40.6	40.6	31.7	73.4	73.4	40.6	40.6	40.6
United States	34.1	34.1	43.4	30.5	49.0	34.1	34.1	34.1

Note : ch = children.

1. Assumes a rise in gross earnings of the principal earner in the household. The outcome may differ if the wage of the spouse goes up, especially if partners are taxed individually.
2. Two-earner family.
3. A submission was not received from this country and consequently the tax/benefit structure for this country has been updated using external sources. Given the potential for error, the reader should use caution in interpreting the results for this country.

Table II.8. Increase in net income¹ after 1% increase in gross wage,
by family-type and wage level (%), 2004

Family-type:	single	single	single	single	married	married	married	married
	no ch	no ch	no ch	2 ch	2 ch	2 ch	2 ch	no ch
Wage level (% of APW):	67	100	167	67	100-0	100-33 ²	100-67 ²	100-33 ²
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Australia	0.86	0.90	0.76	0.46	0.56	0.82	0.48	0.87
Austria	0.66	0.81	0.78	0.47	0.62	0.64	0.67	0.77
Belgium	0.52	0.76	0.78	0.40	0.59	0.59	0.65	0.67
Canada	0.90	0.91	0.89	0.43	0.59	0.79	0.82	0.88
Czech Republic	0.95	0.92	0.90	0.48	0.60	0.86	0.91	0.90
Denmark	0.93	0.86	0.74	0.66	0.80	0.85	0.88	0.92
Finland	0.81	0.80	0.80	0.66	0.71	0.70	0.72	0.76
France	0.66	0.92	0.93	0.77	0.93	0.87	0.89	0.88
Germany	0.76	0.73	0.75	0.62	0.66	0.62	0.68	0.76
Greece	1.00	0.86	0.78	1.00	0.86	0.85	0.85	0.86
Hungary	0.75	0.82	0.81	0.80	0.64	0.66	0.68	0.78
Iceland	0.79	0.85	0.89	0.56	0.60	0.67	0.72	0.79
Ireland	0.83	0.88	0.77	0.29	0.71	0.75	0.79	0.82
Italy	0.81	0.77	0.83	0.64	0.66	0.68	0.72	0.73
Japan	0.97	0.93	0.86	0.94	0.93	0.94	0.95	0.92
Korea	0.97	0.90	0.90	0.96	0.95	0.95	0.95	0.90
Luxembourg	0.87	0.79	0.77	0.77	0.84	0.87	0.74	0.90
Mexico	0.89	0.89	0.83	0.89	0.89	0.85	0.86	0.85
Netherlands	0.72	0.83	0.74	0.59	0.72	0.72	0.75	0.79
New Zealand	0.97	0.85	0.83	0.51	0.85	0.84	0.84	0.84
Norway	0.86	0.90	0.79	0.67	0.79	0.81	0.83	0.87
Poland ³	0.93	0.96	0.97	0.84	0.93	0.93	0.95	0.93
Portugal	0.88	0.90	0.85	0.87	0.80	0.82	0.85	0.89
Slovak Republic	0.85	0.89	0.93	0.69	0.88	0.90	0.80	1.00
Spain	0.76	0.88	0.89	1.00	0.80	0.83	0.83	0.85
Sweden	0.90	0.93	0.77	0.75	0.82	0.83	0.85	0.91
Switzerland	0.94	0.89	0.87	0.82	0.83	0.82	0.83	0.89
Turkey	0.95	0.97	0.94	0.95	0.97	0.96	0.96	0.96
United Kingdom	0.84	0.89	1.05	0.25	0.33	0.77	0.81	0.84
United States	0.91	0.94	0.87	0.72	0.61	0.83	0.86	0.91

Note : ch = children.

1. Net income is calculated as gross earnings minus personal income tax and employees' social security contributions plus family benefits. The increase reported in the Table represents a form of elasticity. In a proportional tax system the elasticity would equal 1. The more progressive the system at these income levels, the lower is the elasticity.
2. Two-earner family. Assumes a rise in gross earnings of the principal earner in the household.
3. A submission was not received from this country and consequently the tax/benefit structure for this country has been updated using external sources. Given the potential for error, the reader should use caution in interpreting the results for this country.

Table II.9. Increase in net income¹ after 1% increase in labour costs,
by family-type and wage level (%), 2004

Family type:	single no ch	single no ch	single no ch	single 2 ch	married 2 ch	married 2 ch	married 2 ch	married no ch
Wage level (% of APW):	67 (1)	100 (2)	167 (3)	67 (4)	100-0 (5)	100-33 ² (6)	100-67 ² (7)	100-33 ² (8)
Australia	0.86	0.90	0.76	0.46	0.56	0.82	0.48	0.87
Austria	0.66	0.81	0.78	0.47	0.62	0.64	0.67	0.77
Belgium	0.49	0.73	0.75	0.38	0.57	0.54	0.62	0.61
Canada	0.90	0.98	0.95	0.43	0.63	0.85	0.88	0.94
Czech Republic	0.95	0.92	0.90	0.48	0.60	0.86	0.91	0.90
Denmark	0.94	0.87	0.74	0.67	0.80	0.86	0.88	0.93
Finland	0.81	0.80	0.80	0.66	0.71	0.70	0.72	0.76
France	0.66	0.63	0.94	0.77	0.64	0.58	0.58	0.58
Germany	0.76	0.73	0.79	0.62	0.66	0.62	0.68	0.76
Greece	1.00	0.86	0.78	1.00	0.86	0.85	0.85	0.86
Hungary	0.77	0.84	0.82	0.83	0.66	0.68	0.70	0.81
Iceland	0.79	0.85	0.89	0.56	0.60	0.67	0.72	0.79
Ireland	0.83	0.88	0.77	0.29	0.71	0.74	0.78	0.82
Italy	0.81	0.77	0.83	0.64	0.66	0.68	0.72	0.73
Japan	0.97	0.93	0.86	0.94	0.93	0.94	0.95	0.92
Korea	0.97	0.90	0.90	0.96	0.95	0.95	0.95	0.90
Luxembourg	0.88	0.79	0.77	0.78	0.84	0.88	0.74	0.90
Mexico	0.95	0.91	0.84	0.95	0.91	0.88	0.88	0.88
Netherlands	0.72	0.87	0.81	0.58	0.75	0.76	0.79	0.82
New Zealand	0.97	0.85	0.83	0.51	0.85	0.84	0.84	0.84
Norway	0.86	0.90	0.79	0.67	0.79	0.81	0.83	0.87
Poland ³	0.93	0.96	0.97	0.84	0.93	0.93	0.95	0.93
Portugal	0.88	0.90	0.85	0.87	0.80	0.82	0.85	0.89
Slovak Republic	0.85	0.89	0.93	0.69	0.88	0.90	0.80	1.00
Spain	0.76	0.88	0.89	1.00	0.80	0.83	0.83	0.85
Sweden	0.90	0.93	0.77	0.75	0.82	0.83	0.85	0.91
Switzerland	0.94	0.89	0.88	0.82	0.83	0.82	0.83	0.89
Turkey	0.95	0.97	0.94	0.95	0.97	0.96	0.96	0.96
United Kingdom	0.81	0.86	1.04	0.24	0.32	0.74	0.78	0.81
United States	0.91	0.94	0.87	0.72	0.61	0.83	0.86	0.91

Note : ch = children.

1. Net income is calculated as gross earnings minus personal income tax and employees' social security contributions plus family benefits. The increase reported in the Table represents a form of elasticity. In a proportional tax system the elasticity would equal 1. The more progressive the system at these income levels, the lower is the elasticity.
2. Two-earner family. Assumes a rise in the labour costs associated with the principal earner in the household.
3. A submission was not received from this country and consequently the tax/benefit structure for this country has been updated using external sources. Given the potential for error, the reader should use caution in interpreting the results for this country.

Table II.10. Annual gross wage and net income, by family-type and wage level
(in US dollars), 2004

Family-type:	single		single		single		single	
	no ch		no ch		no ch		2 ch	
Wage level (% of APW):	67		100		167		67	
	gross (1)	net (2)	gross (3)	net (4)	gross (5)	net (6)	gross (7)	net (8)
Australia	25554	20261	38330	29013	63884	43190	25554	27229
Austria	17744	14074	26617	18945	44361	28424	17744	19607
Belgium	23748	16069	35622	21178	59371	31110	23748	20826
Canada	22692	18210	34038	25638	56729	41053	22692	24783
Czech Republic	9578	7507	14366	10936	23944	17455	9578	10461
Denmark	25055	15313	37582	22108	62637	31477	25055	21640
Finland	19986	15212	29979	20909	49965	31152	19986	18677
France	16972	13538	25459	18659	42431	29603	16972	15309
Germany	23469	15485	35203	20958	58672	30884	23469	19833
Greece	11525	9681	17287	14413	28812	21786	12677	10649
Hungary	6448	5220	9671	7170	16119	9689	6448	6953
Iceland	20300	16236	30449	22626	50749	32870	20300	20226
Ireland	18201	16658	27301	23028	45501	32762	18201	23733
Italy	17536	13607	26303	18992	43839	28859	17536	17132
Japan	20796	17361	31194	25753	51991	41343	20796	18020
Korea	22138	20387	33207	30126	55346	47251	22138	20531
Luxembourg	21017	17329	31525	24375	52542	35829	21017	23396
Mexico	6069	6206	9104	8694	15173	13413	6069	6206
Netherlands	22708	16374	34062	22359	56770	36621	22708	21879
New Zealand	18818	15252	28228	22379	47046	34596	18818	18057
Norway	22147	16577	33221	23686	55368	35441	22147	21207
Poland ¹	9587	6712	14381	9849	23968	16123	9587	7454
Portugal	8689	7566	13033	10868	21722	16619	8689	8875
Slovak Republic	6881	5708	10322	8121	17203	12948	6881	6965
Spain	14998	13001	22497	18213	37496	28468	14998	14046
Sweden	17386	12408	26078	17989	43464	27451	17386	14774
Switzerland	22940	18817	34411	27221	57351	42686	22940	22556
Turkey	10975	7759	16463	11457	27438	18532	10975	7759
United Kingdom	21931	17516	32896	24862	54827	40088	21931	26458
United States	23289	18228	34934	26487	58223	40884	23289	24062

Note : ch = children.

1. A submission was not received from this country and consequently the tax/benefit structure for this country has been updated using external sources. Given the potential for error, the reader should use caution in interpreting the results for this country.

Table II.10 (cont'd). **Annual gross wage and net income, by family-type and wage level (in US dollars), 2004**

Family-type:	married		married		married		married	
	2 ch		2 ch		2 ch		no ch	
Wage level (% of APW):	100-0		100-33 ¹		100-67 ¹		100-33 ¹	
	gross (9)	net (10)	gross (11)	net (12)	gross (13)	net (14)	gross (15)	net (16)
Australia	38330	33426	51107	42827	63884	51486	51107	40330
Austria	26617	24478	35489	31870	44361	37838	35489	26337
Belgium	35622	29790	47497	36506	59371	41332	47497	32180
Canada	34038	29147	45383	37139	56729	44725	45383	35520
Czech Republic	14366	13666	19155	16539	23944	19597	19155	14881
Denmark	37582	26515	50110	33031	62637	40188	50110	30582
Finland	29979	23480	39972	31928	49965	38692	39972	29357
France	25459	21608	33945	28361	42431	34623	33945	26169
Germany	35203	28842	46938	34968	58672	40639	46938	30969
Greece	20745	17296	26507	22136	32269	26977	24778	20488
Hungary	9671	9083	12895	11872	16119	14303	12895	9959
Iceland	30449	28433	40599	34082	50749	39790	40599	32472
Ireland	27301	28442	36401	35992	45501	42809	36401	32869
Italy	26303	22317	35071	28690	43839	34120	35071	26954
Japan	31194	26744	41593	35372	51991	43776	41593	34711
Korea	33207	30405	44277	40603	55346	50730	44277	40414
Luxembourg	31525	32444	42034	41532	52542	49911	42034	35303
Mexico	9104	8694	12138	12169	15173	14900	12138	12169
Netherlands	34062	26018	45416	34276	56770	41424	45416	31586
New Zealand	28228	22379	37637	30197	47046	37630	37637	30197
Norway	33221	27095	44295	35137	55368	42707	44295	32694
Poland ²	14381	10136	19174	13425	23968	16561	19174	13425
Portugal	13033	12505	17377	16371	21722	19750	17377	14992
Slovak Republic	10322	10196	13763	13175	17203	15086	13763	11918
Spain	22497	20112	29997	25673	37496	32033	29997	25236
Sweden	26078	20356	34771	26893	43464	32743	34771	24527
Switzerland	34411	31648	45881	40951	57351	49285	45881	37432
Turkey	16463	11457	21951	15422	27438	19282	21951	15422
United Kingdom	32896	29663	43861	38127	54827	45474	43861	35031
United States	34934	31431	46579	39653	58223	47913	46579	36439

Note : ch = children.

1. Two-earner family.

2. A submission was not received from this country and consequently the tax/benefit structure for this country has been updated using external sources. Given the potential for error, the reader should use caution in interpreting the results for this country.

Table II.11. **Annual labour costs and net income, by family-type and wage level**
(in US dollars), 2004

Family-type:	single		single		single		single	
	no ch		no ch		no ch		2 ch	
Wage level (% of APW):	67		100		167		67	
	gross (1)	net (2)	gross (3)	net (4)	gross (5)	net (6)	gross (7)	net (8)
Australia	27087	20261	40630	29013	67717	43190	27087	27229
Austria	22904	14074	34356	18945	57261	28424	22904	19607
Belgium	30252	16069	46261	21178	78389	31110	30252	20826
Canada	25230	18210	37856	25638	61453	41053	25230	24783
Czech Republic	12930	7507	19395	10936	32324	17455	12930	10461
Denmark	25260	15313	37788	22108	62842	31477	25260	21640
Finland	24783	15212	37174	20909	61957	31152	24783	18677
France	20070	13538	35443	18659	59900	29603	20070	15309
Germany	28362	15485	42543	20958	69692	30884	28362	19833
Greece	14759	9681	22138	14413	36897	21786	16234	10649
Hungary	8925	5220	13229	7170	21836	9689	8925	6953
Iceland	21463	16236	32194	22626	53657	32870	21463	20226
Ireland	19748	16658	30236	23028	50393	32762	19748	23733
Italy	23336	13607	35005	18992	58341	28859	23336	17132
Japan	23402	17361	35103	25753	58505	41343	23402	18020
Korea	24083	20387	36125	30126	60208	47251	24083	20531
Luxembourg	23891	17329	35767	24375	59518	35829	23891	23396
Mexico	6939	6206	10278	8694	17001	13413	6939	6206
Netherlands	26468	16374	39614	22359	61504	36621	26468	21879
New Zealand	18818	15252	28228	22379	47046	34596	18818	18057
Norway	25033	16577	37550	23686	62583	35441	25033	21207
Poland ¹	11546	6712	17319	9849	28865	16123	11546	7454
Portugal	10752	7566	16128	10868	26881	16619	10752	8875
Slovak Republic	9331	5708	13997	8121	23328	12948	9331	6965
Spain	19588	13001	29382	18213	48969	28468	19588	14046
Sweden	23071	12408	34606	17989	57677	27451	23071	14774
Switzerland	25475	18817	38213	27221	63685	42686	25475	22556
Turkey	13335	7759	20003	11457	33338	18532	13335	7759
United Kingdom	23790	17516	36159	24862	60897	40088	23790	26458
United States	25071	18228	37606	26487	62677	40884	25071	24062

Note : ch = children.

1. A submission was not received from this country and consequently the tax/benefit structure for this country has been updated using external sources. Given the potential for error, the reader should use caution in interpreting the results for this country.

Table II.11 (cont'd). **Annual labour costs and net income, by family-type and wage level**
(in US dollars), 2004

Family-type:	married		married		married		married	
	2 ch		2 ch		2 ch		no ch	
Wage level (% of APW):	100-0		100-33 ¹		100-67 ¹		100-33 ¹	
	gross (9)	net (10)	gross (11)	net (12)	gross (13)	net (14)	gross (15)	net (16)
Australia	40630	33426	54174	42827	67717	51486	54174	40330
Austria	34356	24478	45808	31870	57261	37838	45808	26337
Belgium	46261	29790	58426	36506	76512	41332	58426	32180
Canada	37856	29147	50399	37139	63086	44725	50399	35520
Czech Republic	19395	13666	25860	16539	32324	19597	25860	14881
Denmark	37788	26515	50521	33031	63048	40188	50521	30582
Finland	37174	23480	49565	31928	61957	38692	49565	29357
France	35443	21608	45478	28361	55513	34623	45478	26169
Germany	42543	28842	56724	34968	70905	40639	56724	30969
Greece	26566	17296	33945	22136	41324	26977	31731	20488
Hungary	13229	9083	17850	11872	22154	14303	17850	9959
Iceland	32194	28433	42925	34082	53657	39790	42925	32472
Ireland	30236	28442	40109	35992	49983	42809	40109	32869
Italy	35005	22317	46673	28690	58341	34120	46673	26954
Japan	35103	26744	46804	35372	58505	43776	46804	34711
Korea	36125	30405	48166	40603	60208	50730	48166	40414
Luxembourg	35767	32444	47733	41532	59658	49911	47733	35303
Mexico	10278	8694	13949	12169	17218	14900	13949	12169
Netherlands	39614	26018	52795	34276	66082	41424	52795	31586
New Zealand	28228	22379	37637	30197	47046	37630	37637	30197
Norway	37550	27095	50066	35137	62583	42707	50066	32694
Poland ²	17319	10136	23092	13425	28865	16561	23092	13425
Portugal	16128	12505	21504	16371	26881	19750	21504	14992
Slovak Republic	13997	10196	18662	13175	23328	15086	18662	11918
Spain	29382	20112	39175	25673	48969	32033	39175	25236
Sweden	34606	20356	46141	26893	57677	32743	46141	24527
Switzerland	38213	31648	50951	40951	63688	49285	50951	37432
Turkey	20003	11457	26670	15422	33338	19282	26670	15422
United Kingdom	36159	29663	47580	38127	59949	45474	47580	35031
United States	37606	31431	50142	39653	62677	47913	50142	36439

Note : ch = children.

1. Two-earner family.

2. A submission was not received from this country and consequently the tax/benefit structure for this country has been updated using external sources. Given the potential for error, the reader should use caution in interpreting the results for this country.

Table II.12. **Income tax, by family-type and wage level (as % of gross wage), 2003**

Family-type:	single no ch	single no ch	single no ch	single 2 ch	married 2 ch	married 2 ch	married 2 ch	married no ch
Wage level (% of APW):	67 (1)	100 (2)	167 (3)	67 (4)	100-0 (5)	100-33 ¹ (6)	100-67 ¹ (7)	100-33 ¹ (8)
Australia	20.3	24.0	33.0	20.3	24.0	20.8	22.5	20.8
Austria	4.6	10.8	17.6	1.6	9.3	7.8	8.4	7.8
Belgium	19.5	26.7	33.6	13.3	15.9	19.7	23.2	21.8
Canada	14.2	18.0	23.7	6.3	14.2	15.4	16.5	15.4
Czech Republic	8.7	10.8	13.9	3.3	4.9	6.0	7.4	9.2
Denmark	27.4	31.7	40.5	27.4	25.7	27.4	29.9	27.4
Finland	18.8	24.9	32.1	18.8	24.9	21.4	22.5	21.4
France	6.8	13.2	17.6	4.7	7.1	7.1	8.3	9.3
Germany	14.4	20.8	29.9	-5.7	-1.6	5.8	11.0	14.4
Greece	0.0	0.0	7.4	0.0	0.0	0.0	0.0	0.8
Hungary	5.4	12.9	27.2	0.0	4.6	3.4	4.9	9.7
Iceland	19.3	25.2	34.9	19.3	13.3	19.3	22.8	19.3
Ireland	6.6	11.1	22.4	0.0	2.2	6.6	9.3	6.6
Italy	12.8	18.2	24.7	5.6	11.3	10.1	13.2	13.6
Japan	4.9	5.9	8.9	1.8	1.6	3.4	4.2	5.0
Korea	0.9	2.3	7.6	0.4	1.7	1.5	1.5	1.7
Luxembourg	3.6	8.5	17.6	0.0	0.0	0.0	0.9	2.1
Mexico	-3.7	2.8	9.5	-3.7	2.8	-1.9	0.2	-1.9
Netherlands	2.8	6.0	20.3	2.0	5.7	4.6	4.7	4.7
New Zealand	18.9	20.3	26.1	18.9	20.3	19.4	19.7	19.4
Norway	17.4	20.9	28.2	13.0	18.0	18.3	19.5	18.3
Poland	4.5	6.0	7.3	4.5	4.0	4.5	5.4	4.5
Portugal	1.9	5.6	12.4	0.0	0.3	0.3	2.4	2.7
Slovak Republic	4.8	6.3	10.7	1.5	3.1	3.2	4.3	4.9
Spain	6.0	12.3	17.3	0.0	3.5	7.7	7.7	9.2
Sweden	21.4	23.8	30.9	21.4	23.8	22.2	22.8	22.2
Switzerland	6.8	9.7	14.4	2.8	5.0	5.6	7.7	7.2
Turkey	13.4	14.8	17.2	13.4	14.8	13.8	14.0	13.8
United Kingdom	12.6	15.7	18.2	-17.7	7.9	10.6	12.8	12.6
United States	13.9	16.4	21.9	-11.5	1.5	6.8	9.7	14.0

Note : ch = children.

1. Two-earner family.

Table II.13. **Employee contributions, by family-type and wage level (as % of gross wage), 2003**

Family-type:	single no ch	single no ch	single no ch	single 2 ch	married 2 ch	married 2 ch	married 2 ch	married no ch
Wage level (% of APW):	67 (1)	100 (2)	167 (3)	67 (4)	100-0 (5)	100-33 ¹ (6)	100-67 ¹ (7)	100-33 ¹ (8)
Australia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Austria	18.1	18.1	18.1	18.1	18.1	18.1	18.1	18.1
Belgium	13.1	13.9	14.0	13.1	13.9	14.0	14.0	14.0
Canada	6.4	6.6	3.9	6.4	6.6	6.4	6.5	6.4
Czech Republic	12.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5
Denmark	11.9	10.6	9.6	11.9	10.6	11.9	11.1	11.9
Finland	6.0	6.1	6.2	6.0	6.1	6.0	6.1	6.0
France	13.6	13.6	12.8	13.6	13.6	13.6	13.6	13.6
Germany	21.0	21.0	18.9	21.0	21.0	21.0	21.0	21.0
Greece	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0
Hungary	12.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5
Iceland	0.3	0.2	0.1	0.3	0.2	0.3	0.2	0.3
Ireland	2.5	5.0	5.2	2.5	5.0	3.7	4.0	3.7
Italy	9.2	9.2	9.2	9.2	9.2	9.2	9.2	9.2
Japan	11.6	11.6	11.6	11.6	11.6	11.6	11.6	11.6
Korea	6.9	6.9	6.9	6.9	6.9	6.9	6.9	6.9
Luxembourg	13.7	13.8	13.8	13.7	13.8	13.7	13.7	13.7
Mexico	1.3	1.5	1.9	1.3	1.5	1.5	1.4	1.5
Netherlands	25.3	23.0	15.0	11.5	17.0	20.8	23.1	21.9
New Zealand	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Norway	7.8	7.8	7.8	7.8	7.8	7.8	7.8	7.8
Poland	25.2	25.2	25.2	25.2	25.2	25.2	25.2	25.2
Portugal	11.0	11.0	11.0	11.0	11.0	11.0	11.0	11.0
Slovak Republic	12.8	12.8	12.8	12.8	12.8	12.8	12.8	12.8
Spain	6.4	6.4	6.4	6.4	6.4	6.4	6.4	6.4
Sweden	7.0	7.0	5.7	7.0	7.0	7.0	7.0	7.0
Switzerland	11.3	11.3	11.3	11.3	11.3	11.3	11.3	11.3
Turkey	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0
United Kingdom	7.2	8.4	8.8	7.2	8.4	7.2	7.9	7.2
United States	7.7	7.7	7.7	7.7	7.7	7.7	7.7	7.7

Note : ch = children.

1. Two-earner family.

Table II.14. **Income tax plus employee contributions, by family-type and wage level**
(as % of gross wage), 2003

Family-type:	single no ch	single no ch	single no ch	single 2 ch	married 2 ch	married 2 ch	married 2 ch	married no ch
Wage level (% of APW):	67 (1)	100 (2)	167 (3)	67 (4)	100-0 (5)	100-33 ¹ (6)	100-67 ¹ (7)	100-33 ¹ (8)
Australia	20.3	24.0	33.0	20.3	24.0	20.8	22.5	20.8
Austria	22.7	28.9	35.7	19.7	27.4	25.8	26.4	25.8
Belgium	32.6	40.7	47.6	26.4	29.8	33.7	37.2	35.7
Canada	20.6	24.6	27.6	12.7	20.7	21.7	23.0	21.7
Czech Republic	21.2	23.3	26.4	15.8	17.4	18.5	19.9	21.7
Denmark	39.3	42.3	50.1	39.3	36.3	39.3	41.1	39.3
Finland	24.8	31.0	38.3	24.8	31.0	27.4	28.5	27.4
France	20.4	26.8	30.5	18.3	20.7	20.7	21.9	22.9
Germany	35.4	41.8	48.8	15.3	19.4	26.8	32.0	35.4
Greece	16.0	16.0	23.4	16.0	16.0	16.0	16.0	16.8
Hungary	17.9	25.4	39.7	12.5	17.1	15.9	17.4	22.2
Iceland	19.6	25.4	35.0	19.6	13.5	19.6	23.0	19.6
Ireland	9.1	16.0	27.6	2.5	7.2	10.3	13.3	10.3
Italy	22.0	27.4	33.9	14.8	20.5	19.3	22.4	22.8
Japan	16.5	17.5	20.5	13.4	13.2	15.0	15.8	16.6
Korea	7.9	9.2	14.5	7.3	8.7	8.4	8.4	8.6
Luxembourg	17.3	22.3	31.4	13.7	13.8	13.7	14.6	15.8
Mexico	-2.4	4.4	11.4	-2.4	4.4	-0.4	1.6	-0.4
Netherlands	28.1	29.0	35.3	13.5	22.7	25.5	27.8	26.6
New Zealand	18.9	20.3	26.1	18.9	20.3	19.4	19.7	19.4
Norway	25.2	28.7	36.0	20.8	25.8	26.1	27.3	26.1
Poland	29.7	31.2	32.5	29.7	29.2	29.7	30.6	29.7
Portugal	12.9	16.6	23.4	11.0	11.3	11.3	13.4	13.7
Slovak Republic	17.6	19.1	23.5	14.3	15.9	16.0	17.1	17.7
Spain	12.4	18.6	23.7	6.4	9.8	14.0	14.0	15.5
Sweden	28.4	30.7	36.5	28.4	30.7	29.2	29.8	29.2
Switzerland	18.1	21.0	25.7	14.1	16.3	16.9	19.0	18.5
Turkey	28.4	29.8	32.2	28.4	29.8	28.8	29.0	28.8
United Kingdom	19.8	24.2	27.0	-10.5	16.3	17.7	20.8	19.8
United States	21.6	24.1	29.6	-3.9	9.2	14.5	17.4	21.6

Note : ch = children.

1. Two-earner family.

Table II.15. **Income tax plus employee contributions less cash benefits,
by family-type and wage level (as % of gross wage), 2003**

Family-type:	single no ch	single no ch	single no ch	single 2 ch	married 2 ch	married 2 ch	married 2 ch	married no ch
Wage level (% of APW):	67 (1)	100 (2)	167 (3)	67 (4)	100-0 (5)	100-33 ¹ (6)	100-67 ¹ (7)	100-33 ¹ (8)
Australia	20.3	24.0	33.0	-13.1	11.1	14.1	17.1	20.8
Austria	22.7	28.9	35.7	-8.0	8.9	12.0	15.3	25.8
Belgium	32.6	40.7	47.6	12.4	20.4	26.7	31.6	35.7
Canada	19.3	24.6	27.6	-10.2	14.2	18.1	20.9	21.7
Czech Republic	21.2	23.3	26.4	-12.8	1.5	11.2	17.6	21.7
Denmark	39.3	42.3	50.1	13.9	29.7	34.4	37.1	39.3
Finland	24.8	31.0	38.3	7.9	22.6	21.1	23.5	27.4
France	20.4	26.8	30.5	9.7	15.0	16.4	18.4	22.9
Germany	35.4	41.8	48.8	15.3	19.4	26.8	32.0	35.4
Greece	16.0	16.0	23.4	16.0	16.0	16.0	16.0	16.8
Hungary	17.9	25.4	39.7	-9.5	4.4	6.4	9.8	22.2
Iceland	19.6	25.4	35.0	-1.4	5.3	15.0	20.8	19.6
Ireland	9.1	16.0	27.6	-28.4	-3.7	2.2	6.7	10.3
Italy	22.0	27.4	33.9	1.4	14.4	17.8	21.6	22.8
Japan	16.5	17.5	20.5	13.4	13.2	15.0	15.8	16.6
Korea	7.9	9.2	14.5	7.3	8.7	8.4	8.4	8.6
Luxembourg	17.3	22.3	31.4	-11.4	-3.0	1.1	4.6	15.8
Mexico	-2.4	4.4	11.4	-2.4	4.4	-0.4	1.6	-0.4
Netherlands	28.1	29.0	35.3	5.5	17.3	21.4	24.6	26.6
New Zealand	18.9	20.3	26.1	2.5	19.4	19.4	19.7	19.4
Norway	25.2	28.7	36.0	3.7	18.2	20.4	22.7	26.1
Poland	29.7	31.2	32.5	23.8	25.3	29.7	30.6	29.7
Portugal	12.9	16.6	23.4	-0.1	5.6	6.9	10.0	13.7
Slovak Republic	17.6	19.1	23.5	0.3	6.6	9.0	13.8	17.7
Spain	12.4	18.6	23.7	6.4	9.8	14.0	14.0	15.5
Sweden	28.4	30.7	36.5	14.4	21.4	22.2	24.2	29.2
Switzerland	18.1	21.0	25.7	1.8	8.1	10.8	14.1	18.5
Turkey	28.4	29.8	32.2	28.4	29.8	28.8	29.0	28.8
United Kingdom	19.8	24.2	27.0	-21.7	9.3	12.5	16.6	19.8
United States	21.6	24.1	29.6	-3.9	9.2	14.5	17.4	21.6

Note : ch = children.

1. Two-earner family.

Table II.16. **Income tax plus employee and employer contributions
less cash benefits, by family-type and wage level (as % of labour costs), 2003**

Family-type:	single no ch	single no ch	single no ch	single 2 ch	married 2 ch	married 2 ch	married 2 ch	married no ch
Wage level (% of APW):	67 (1)	100 (2)	167 (3)	67 (4)	100-0 (5)	100-33 ¹ (6)	100-67 ¹ (7)	100-33 ¹ (8)
Australia	24.8	28.3	36.8	-6.7	16.1	18.9	21.8	25.3
Austria	40.2	45.0	50.2	16.4	29.5	31.9	34.5	42.6
Belgium	47.6	54.6	60.4	31.9	39.1	41.2	47.3	48.4
Canada	27.5	32.4	33.3	1.1	23.1	26.4	29.0	29.7
Czech Republic	41.7	43.2	45.5	16.5	27.1	34.2	39.0	42.0
Denmark	39.8	42.7	50.3	14.6	30.1	34.9	37.5	39.8
Finland	39.3	44.4	50.3	25.7	37.6	36.3	38.3	41.4
France	34.1	48.3	50.7	25.3	39.9	39.8	38.8	44.5
Germany	46.6	51.9	56.9	30.0	33.4	39.5	43.8	46.6
Greece	34.4	34.4	40.2	34.4	34.4	34.4	34.4	35.0
Hungary	40.9	45.6	55.6	21.2	30.3	32.6	34.6	44.0
Iceland	23.9	29.4	38.5	4.1	10.4	19.6	25.1	23.9
Ireland	16.2	24.2	34.6	-18.3	6.4	11.2	15.1	18.6
Italy	41.4	45.4	50.3	25.9	35.7	38.2	41.1	42.0
Japan	25.9	26.7	29.4	23.0	22.9	24.5	25.2	25.9
Korea	15.1	16.3	21.3	14.6	15.8	15.6	15.6	15.8
Luxembourg	27.2	31.5	39.4	2.0	9.2	12.9	16.0	25.9
Mexico	12.3	17.2	22.9	12.3	17.2	14.5	15.2	14.5
Netherlands	38.0	35.2	40.0	18.5	24.5	29.2	32.7	33.8
New Zealand	18.9	20.3	26.1	2.5	19.4	19.4	19.7	19.4
Norway	33.7	36.8	43.3	14.6	27.5	29.4	31.5	34.5
Poland	41.6	42.9	43.9	36.7	37.9	41.6	42.4	41.6
Portugal	29.6	32.6	38.1	19.1	23.7	24.8	27.3	30.3
Slovak Republic	40.3	41.4	44.6	27.8	32.3	34.0	37.5	40.4
Spain	32.9	37.7	41.6	28.3	30.9	34.2	34.2	35.3
Sweden	46.1	47.9	52.2	35.5	40.8	41.4	42.9	46.7
Switzerland	26.4	29.0	33.2	11.8	17.5	19.9	22.9	26.8
Turkey	41.0	42.2	44.2	41.0	42.2	41.4	41.5	41.4
United Kingdom	26.0	31.0	34.3	-12.3	17.4	19.2	23.6	26.0
United States	27.1	29.5	34.6	3.5	15.6	20.5	23.2	27.2

Note : ch = children.

1. Two-earner family.

Table II.17. **Marginal rate of income tax plus employee contributions less cash benefits, by family-type and wage level (as % of gross wage), 2003**¹

Family-type:	single no ch	single no ch	single no ch	single 2 ch	married 2 ch	married 2 ch	married 2 ch	married no ch
Wage level (% of APW):	67 (1)	100 (2)	167 (3)	67 (4)	100-0 (5)	100-33 ² (6)	100-67 ² (7)	100-33 ² (8)
Australia	31.5	31.5	48.5	31.5	31.5	31.5	31.5	31.5
Austria	42.3	42.6	49.8	51.6	42.6	42.6	42.6	42.6
Belgium	59.3	54.8	59.3	59.3	50.7	54.8	54.8	54.8
Canada	27.5	35.0	39.4	52.6	52.9	39.0	39.0	35.0
Czech Republic	25.6	30.0	34.4	25.6	42.9	42.9	25.6	30.0
Denmark	43.3	48.8	62.3	43.3	43.3	43.3	48.8	43.3
Finland	39.3	45.0	50.7	39.3	45.0	45.0	45.0	45.0
France	47.6	32.8	35.6	30.2	21.2	27.4	27.4	32.8
Germany	51.3	57.9	63.1	48.4	46.6	51.1	54.4	51.3
Greece	16.0	16.0	41.2	16.0	16.0	16.0	16.0	28.6
Hungary	40.4	40.4	68.4	12.5	40.4	40.4	40.4	40.4
Iceland	37.0	37.0	42.0	43.7	43.7	43.7	43.7	37.0
Ireland	24.0	26.0	44.6	61.6	26.0	26.0	26.0	26.0
Italy	37.1	44.1	55.8	37.1	44.1	44.1	44.1	44.1
Japan	18.7	22.9	32.0	18.7	20.0	20.0	20.0	22.9
Korea	10.9	12.5	23.4	10.9	12.5	12.5	12.5	12.5
Luxembourg	28.2	37.1	47.8	13.9	13.9	13.9	30.0	24.6
Mexico	8.8	15.3	26.7	8.8	15.3	15.3	15.3	15.3
Netherlands	46.5	45.4	52.0	42.2	45.4	45.4	45.4	45.4
New Zealand	21.0	33.0	39.0	39.0	63.0	33.0	33.0	33.0
Norway	35.8	35.8	49.3	35.8	35.8	35.8	35.8	35.8
Poland	34.4	34.4	34.4	34.4	34.4	34.4	34.4	34.4
Portugal	23.0	25.0	35.0	11.0	23.0	23.0	23.0	23.0
Slovak Republic	21.5	30.2	30.2	21.5	21.5	21.5	21.5	30.2
Spain	34.0	28.8	32.6	6.3	20.4	28.8	28.8	28.8
Sweden	35.5	35.5	51.2	35.5	35.5	35.5	35.5	35.5
Switzerland	23.4	29.0	34.2	19.6	23.0	26.6	28.6	27.7
Turkey	32.6	32.6	36.8	32.6	32.6	32.6	32.6	32.6
United Kingdom	33.0	33.0	23.0	70.0	70.0	33.0	33.0	33.0
United States	29.1	29.1	39.1	25.1	45.1	29.1	29.1	29.1

Note : ch = children.

1. Assumes a rise in gross earnings of the principal earner in the household. The outcome may differ if the wage of the spouse goes up, especially if partners are taxed individually.

2. Two-earner family.

Table II.18. **Marginal rate of income tax plus employee and employer contributions less cash benefits, by family-type and wage level (as % of labour costs), 2003¹**

Family-type:	single no ch	single no ch	single no ch	single 2 ch	married 2 ch	married 2 ch	married 2 ch	married no ch
Wage level (% of APW):	67 (1)	100 (2)	167 (3)	67 (4)	100-0 (5)	100-33 ² (6)	100-67 ² (7)	100-33 ² (8)
Australia	35.4	35.4	51.4	35.4	35.4	35.4	35.4	35.4
Austria	55.4	55.6	61.1	62.6	55.6	55.6	55.6	55.6
Belgium	69.8	66.4	69.8	69.8	63.4	66.4	66.4	66.4
Canada	35.3	40.4	40.6	57.7	56.8	44.1	44.1	40.4
Czech Republic	44.9	48.1	51.4	44.9	57.7	57.7	44.9	48.1
Denmark	43.3	48.8	62.3	43.3	43.3	43.3	48.8	43.3
Finland	51.1	55.7	60.3	51.1	55.7	55.7	55.7	55.7
France	56.6	52.5	53.8	42.2	44.3	48.7	48.7	52.5
Germany	59.7	65.2	67.4	57.3	55.9	59.6	62.3	59.7
Greece	34.4	34.4	54.1	34.4	34.4	34.4	34.4	44.2
Hungary	55.3	55.3	76.3	34.5	55.3	55.3	55.3	55.3
Iceland	40.4	40.4	45.2	46.8	46.8	46.8	46.8	40.4
Ireland	30.0	33.2	50.0	64.6	33.2	33.2	33.2	33.2
Italy	52.7	58.0	66.8	52.7	58.0	58.0	58.0	58.0
Japan	27.8	31.5	39.6	27.8	28.9	28.9	28.9	31.5
Korea	17.9	19.3	29.4	17.9	19.3	19.3	19.3	19.3
Luxembourg	36.5	44.4	53.8	23.8	23.8	23.8	38.0	33.3
Mexico	17.4	25.6	35.6	17.4	25.6	25.6	25.6	25.6
Netherlands	54.3	50.4	52.0	50.6	50.4	50.4	50.4	50.4
New Zealand	21.0	33.0	39.0	39.0	63.0	33.0	33.0	33.0
Norway	43.1	43.1	55.1	43.1	43.1	43.1	43.1	43.1
Poland	45.5	45.5	45.5	45.5	45.5	45.5	45.5	45.5
Portugal	37.8	39.4	47.5	28.1	37.8	37.8	37.8	37.8
Slovak Republic	43.1	49.4	49.4	43.1	43.1	43.1	43.1	49.4
Spain	49.4	45.5	48.4	28.3	39.0	45.5	45.5	45.5
Sweden	51.4	51.4	63.2	51.4	51.4	51.4	51.4	51.4
Switzerland	31.2	36.3	40.9	27.7	30.9	34.1	35.9	35.1
Turkey	44.5	44.5	48.0	44.5	44.5	44.5	44.5	44.5
United Kingdom	40.6	40.6	31.7	73.4	73.4	40.6	40.6	40.6
United States	34.1	34.1	43.4	30.5	49.0	34.1	34.1	34.1

Note : ch = children.

1. Assumes a rise in gross earnings of the principal earner in the household. The outcome may differ if the wage of the spouse goes up, especially if partners are taxed individually.
2. Two-earner family.

Table II.19. Increase in net income¹ after 1% increase in gross wage,
by family-type and wage level (%), 2003

Family-type:	single no ch	single no ch	single no ch	single 2 ch	married 2 ch	married 2 ch	married 2 ch	married no ch
Wage level (% of APW):	67 (1)	100 (2)	167 (3)	67 (4)	100-0 (5)	100-33 ² (6)	100-67 ² (7)	100-33 ² (8)
Australia	0.86	0.90	0.77	0.61	0.77	0.80	0.83	0.86
Austria	0.75	0.81	0.78	0.45	0.63	0.65	0.68	0.77
Belgium	0.60	0.76	0.78	0.46	0.62	0.62	0.66	0.70
Canada	0.90	0.86	0.84	0.43	0.55	0.74	0.77	0.83
Czech Republic	0.94	0.91	0.89	0.66	0.58	0.64	0.90	0.89
Denmark	0.93	0.89	0.75	0.66	0.81	0.86	0.81	0.93
Finland	0.81	0.80	0.80	0.66	0.71	0.70	0.72	0.76
France	0.66	0.92	0.93	0.77	0.93	0.87	0.89	0.87
Germany	0.75	0.72	0.72	0.61	0.66	0.67	0.67	0.75
Greece	1.00	1.00	0.77	1.00	1.00	1.00	1.00	0.86
Hungary	0.73	0.80	0.52	0.80	0.62	0.64	0.66	0.77
Iceland	0.78	0.84	0.89	0.55	0.59	0.66	0.71	0.78
Ireland	0.84	0.88	0.77	0.30	0.71	0.76	0.79	0.83
Italy	0.81	0.77	0.67	0.64	0.65	0.68	0.71	0.72
Japan	0.97	0.93	0.86	0.94	0.92	0.94	0.95	0.92
Korea	0.97	0.96	0.90	0.96	0.96	0.96	0.96	0.96
Luxembourg	0.87	0.81	0.76	0.77	0.84	0.87	0.73	0.90
Mexico	0.89	0.89	0.83	0.89	0.89	0.84	0.86	0.84
Netherlands	0.74	0.77	0.74	0.61	0.66	0.70	0.72	0.74
New Zealand	0.97	0.84	0.82	0.63	0.46	0.83	0.83	0.83
Norway	0.86	0.90	0.79	0.67	0.78	0.81	0.83	0.87
Poland	0.93	0.95	0.97	0.86	0.88	0.93	0.95	0.93
Portugal	0.88	0.90	0.85	0.89	0.82	0.83	0.86	0.89
Slovak Republic	0.95	0.86	0.91	0.79	0.84	0.86	0.91	0.85
Spain	0.75	0.87	0.88	1.00	0.88	0.83	0.83	0.84
Sweden	0.90	0.93	0.77	0.75	0.82	0.83	0.85	0.91
Switzerland	0.94	0.90	0.89	0.82	0.84	0.82	0.83	0.89
Turkey	0.94	0.96	0.93	0.94	0.96	0.95	0.95	0.95
United Kingdom	0.84	0.88	1.05	0.25	0.33	0.77	0.80	0.84
United States	0.90	0.93	0.87	0.72	0.60	0.83	0.86	0.90

Note : ch = children.

1. Net income is calculated as gross earnings minus personal income tax and employees' social security contributions plus family benefits. The increase reported in the Table represents a form of elasticity. In a proportional tax system the elasticity would equal 1. The more progressive the system at these income levels, the lower is the elasticity.
2. Two-earner family. Assumes a rise in gross earnings of the principal earner in the household.

Table II.20. Increase in net income¹ after 1% increase in labour costs,
by family-type and wage level (%), 2003

Family type:	single no ch	single no ch	single no ch	single 2 ch	married 2 ch	married 2 ch	married 2 ch	married no ch
Wage level (% of APW):	67 (1)	100 (2)	167 (3)	67 (4)	100-0 (5)	100-33 ² (6)	100-67 ² (7)	100-33 ² (8)
Australia	0.86	0.90	0.77	0.61	0.77	0.80	0.83	0.86
Austria	0.75	0.81	0.78	0.45	0.63	0.65	0.68	0.77
Belgium	0.58	0.74	0.76	0.44	0.60	0.57	0.64	0.65
Canada	0.89	0.88	0.89	0.43	0.56	0.76	0.79	0.85
Czech Republic	0.94	0.91	0.89	0.66	0.58	0.64	0.90	0.89
Denmark	0.94	0.89	0.76	0.66	0.81	0.87	0.82	0.94
Finland	0.81	0.80	0.80	0.66	0.71	0.70	0.72	0.76
France	0.66	0.92	0.94	0.77	0.93	0.85	0.84	0.86
Germany	0.75	0.72	0.76	0.61	0.66	0.67	0.67	0.75
Greece	1.00	1.00	0.77	1.00	1.00	1.00	1.00	0.86
Hungary	0.76	0.82	0.53	0.83	0.64	0.66	0.68	0.80
Iceland	0.78	0.84	0.89	0.55	0.59	0.66	0.71	0.78
Ireland	0.84	0.88	0.77	0.30	0.71	0.75	0.79	0.82
Italy	0.81	0.77	0.67	0.64	0.65	0.68	0.71	0.72
Japan	0.97	0.93	0.86	0.94	0.92	0.94	0.95	0.92
Korea	0.97	0.96	0.90	0.96	0.96	0.96	0.96	0.96
Luxembourg	0.87	0.81	0.76	0.78	0.84	0.88	0.74	0.90
Mexico	0.94	0.90	0.83	0.94	0.90	0.87	0.88	0.87
Netherlands	0.74	0.76	0.80	0.61	0.66	0.70	0.74	0.75
New Zealand	0.97	0.84	0.82	0.63	0.46	0.83	0.83	0.83
Norway	0.86	0.90	0.79	0.67	0.78	0.81	0.83	0.87
Poland	0.93	0.95	0.97	0.86	0.88	0.93	0.95	0.93
Portugal	0.88	0.90	0.85	0.89	0.82	0.83	0.86	0.89
Slovak Republic	0.95	0.86	0.91	0.79	0.84	0.86	0.91	0.85
Spain	0.75	0.87	0.88	1.00	0.88	0.83	0.83	0.84
Sweden	0.90	0.93	0.77	0.75	0.82	0.83	0.85	0.91
Switzerland	0.94	0.90	0.89	0.82	0.84	0.82	0.83	0.89
Turkey	0.94	0.96	0.93	0.94	0.96	0.95	0.95	0.95
United Kingdom	0.80	0.86	1.04	0.24	0.32	0.74	0.78	0.80
United States	0.90	0.93	0.87	0.72	0.60	0.83	0.86	0.90

Note : ch = children.

1. Net income is calculated as gross earnings minus personal income tax and employees' social security contributions plus family benefits. The increase reported in the Table represents a form of elasticity. In a proportional tax system the elasticity would equal 1. The more progressive the system at these income levels, the lower is the elasticity.
2. Two-earner family. Assumes a rise in the labour costs associated with the principal earner in the household.

Table II.21. **Annual gross wage and net income, by family-type and wage level**
(in US dollars), 2003

Family-type:	single		single		single		single	
	no ch		no ch		no ch		2 ch	
Wage level (% of APW):	67		100		167		67	
	gross (1)	net (2)	gross (3)	net (4)	gross (5)	net (6)	gross (7)	net (8)
Australia	25012	19939	37519	28506	62531	41873	25012	28288
Austria	17366	13427	26049	18522	43414	27925	17366	18760
Belgium	23114	15578	34672	20575	57786	30264	23114	20255
Canada	22027	17774	33041	24909	55068	39856	22027	24265
Czech Republic	8891	7002	13336	10228	22227	16355	8891	10026
Denmark	24299	14740	36449	21014	60749	30313	24299	20931
Finland	19161	14415	28742	19832	47904	29551	19161	17649
France	16500	13139	24750	18111	41250	28674	16500	14893
Germany	23033	14882	34550	20108	57583	29502	23033	19509
Greece	11085	9311	16627	13967	27711	21238	12193	10242
Hungary	6137	5040	9205	6869	15342	9249	6137	6718
Iceland	19484	15674	29226	21810	48711	31648	19484	19766
Ireland	17316	15746	25973	21807	43289	31358	17316	22226
Italy	17234	13438	25851	18772	43085	28491	17234	16990
Japan	20144	16815	30215	24940	50359	40028	20144	17452
Korea	21639	19936	32459	29468	54098	46232	21639	20065
Luxembourg	20730	17152	31095	24168	51825	35556	20730	23103
Mexico	5999	6145	8999	8607	14998	13284	5999	6145
Netherlands	22237	15989	33355	23673	55592	35962	22237	21011
New Zealand	18465	14977	27697	22068	46162	34134	18465	17997
Norway	21504	16089	32255	22992	53759	34394	21504	20716
Poland	9284	6527	13926	9574	23210	15669	9284	7076
Portugal	8506	7408	12759	10642	21265	16279	8506	8515
Slovak Republic	5853	4820	8780	7105	14633	11188	5853	5835
Spain	14608	12797	21912	17834	36519	27865	14608	13680
Sweden	16858	12075	25287	17512	42146	26753	16858	14434
Switzerland	22591	18495	33886	26773	56477	41985	22591	22183
Turkey	11352	8134	17028	11959	28380	19249	11352	8134
United Kingdom	20899	16766	31348	23767	52247	38135	20899	25426
United States	22369	17545	33553	25478	55922	39371	22369	23236

Note : ch = children.

Table II.21 (cont'd). **Annual gross wage and net income,
by family-type and wage level (in US dollars), 2003**

Family-type:	married		married		married		married	
	2 ch		2 ch		2 ch		no ch	
Wage level (% of APW):	100-0		100-33 ¹		100-67 ¹		100-33 ¹	
	gross (9)	net (10)	gross (11)	net (12)	gross (13)	net (14)	gross (15)	net (16)
Australia	37519	33363	50025	42983	62531	51809	50025	39618
Austria	26049	23724	34732	30569	43414	36763	34732	25754
Belgium	34672	27585	46229	33903	57786	39547	46229	29708
Canada	33041	28343	44054	36081	55068	43556	44054	34484
Czech Republic	13336	13131	17781	15797	22227	18306	17781	13924
Denmark	36449	25630	48599	31890	60749	38212	48599	29481
Finland	28742	22254	38323	30248	47904	36669	38323	27826
France	24750	21045	33000	27596	41250	33653	33000	25429
Germany	34550	27837	46066	33724	57583	39174	46066	29765
Greece	19952	16760	25494	21415	31037	26071	23832	19827
Hungary	9205	8797	12274	11482	15342	13837	12274	9554
Iceland	29226	27685	38968	33108	48711	38590	38968	31347
Ireland	25973	26923	34631	33879	43289	40377	34631	31055
Italy	25851	22124	34468	28348	43085	33780	34468	26598
Japan	30215	26218	40287	34255	50359	42396	40287	33614
Korea	32459	29649	43278	39629	54098	49559	43278	39539
Luxembourg	31095	32028	41460	40992	51825	49456	41460	34911
Mexico	8999	8607	11999	12052	14998	14752	11999	12052
Netherlands	33355	27569	44474	34935	55592	41935	44474	32661
New Zealand	27697	22320	36930	29752	46162	37046	36930	29752
Norway	32255	26388	43007	34230	53759	41543	43007	31768
Poland	13926	10409	18568	13055	23210	16102	18568	13055
Portugal	12759	12049	17012	15834	21265	19143	17012	14678
Slovak Republic	8780	8202	11706	10656	14633	12615	11706	9629
Spain	21912	19761	29216	25119	36519	31397	29216	24674
Sweden	25287	19871	33717	26232	42146	31946	33717	23873
Switzerland	33886	31132	45182	40293	56477	48487	45182	36821
Turkey	17028	11959	22704	16169	28380	20161	22704	16169
United Kingdom	31348	28438	41798	36589	52247	43590	41798	33532
United States	33553	30472	44737	38272	55922	46205	44737	35073

Note : ch = children.

1. Two-earner family.

Table II.22. Annual labour costs and net income, by family-type and wage level
(in US dollars), 2003

Family-type:	single		single		single		single	
	no ch		no ch		no ch		2 ch	
Wage level (% of APW):	67		100		167		67	
	gross	net	gross	net	gross	net	gross	net
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Australia	26513	19939	39770	28506	66283	41873	26513	28288
Austria	22442	13427	33662	18522	56104	27925	22442	18760
Belgium	29748	15578	45316	20575	76451	30264	29748	20255
Canada	24523	17774	36834	24909	59747	39856	24523	24265
Czech Republic	12002	7002	18004	10228	30006	16355	12002	10026
Denmark	24506	14740	36655	21014	60955	30313	24506	20931
Finland	23760	14415	35640	19832	59400	29551	23760	17649
France	19928	13139	35041	18111	58210	28674	19928	14893
Germany	27870	14882	41805	20108	68459	29502	27870	19509
Greece	14195	9311	21292	13967	35487	21238	15614	10242
Hungary	8523	5040	12619	6869	20812	9249	8523	6718
Iceland	20601	15674	30901	21810	51502	31648	20601	19766
Ireland	18787	15746	28766	21807	47943	31358	18787	22226
Italy	22935	13438	34403	18772	57338	28491	22935	16990
Japan	22678	16815	34016	24940	56694	40028	22678	17452
Korea	23485	19936	35227	29468	58712	46232	23485	20065
Luxembourg	23565	17152	35279	24168	58706	35556	23565	23103
Mexico	7007	6145	10396	8607	17228	13284	7007	6145
Netherlands	25776	15989	36533	23673	59967	35962	25776	21011
New Zealand	18465	14977	27697	22068	46162	34134	18465	17997
Norway	24256	16089	36384	22992	60640	34394	24256	20716
Poland	11181	6527	16771	9574	27952	15669	11181	7076
Portugal	10526	7408	15789	10642	26315	16279	10526	8515
Slovak Republic	8077	4820	12116	7105	20193	11188	8077	5835
Spain	19078	12797	28617	17834	47694	27865	19078	13680
Sweden	22391	12075	33587	17512	55978	26753	22391	14434
Switzerland	25144	18495	37715	26773	62859	41985	25144	22183
Turkey	13792	8134	20689	11959	34481	19249	13792	8134
United Kingdom	22644	16766	34431	23767	58004	38135	22644	25426
United States	24080	17545	36120	25478	60200	39371	24080	23236

Note : ch = children.

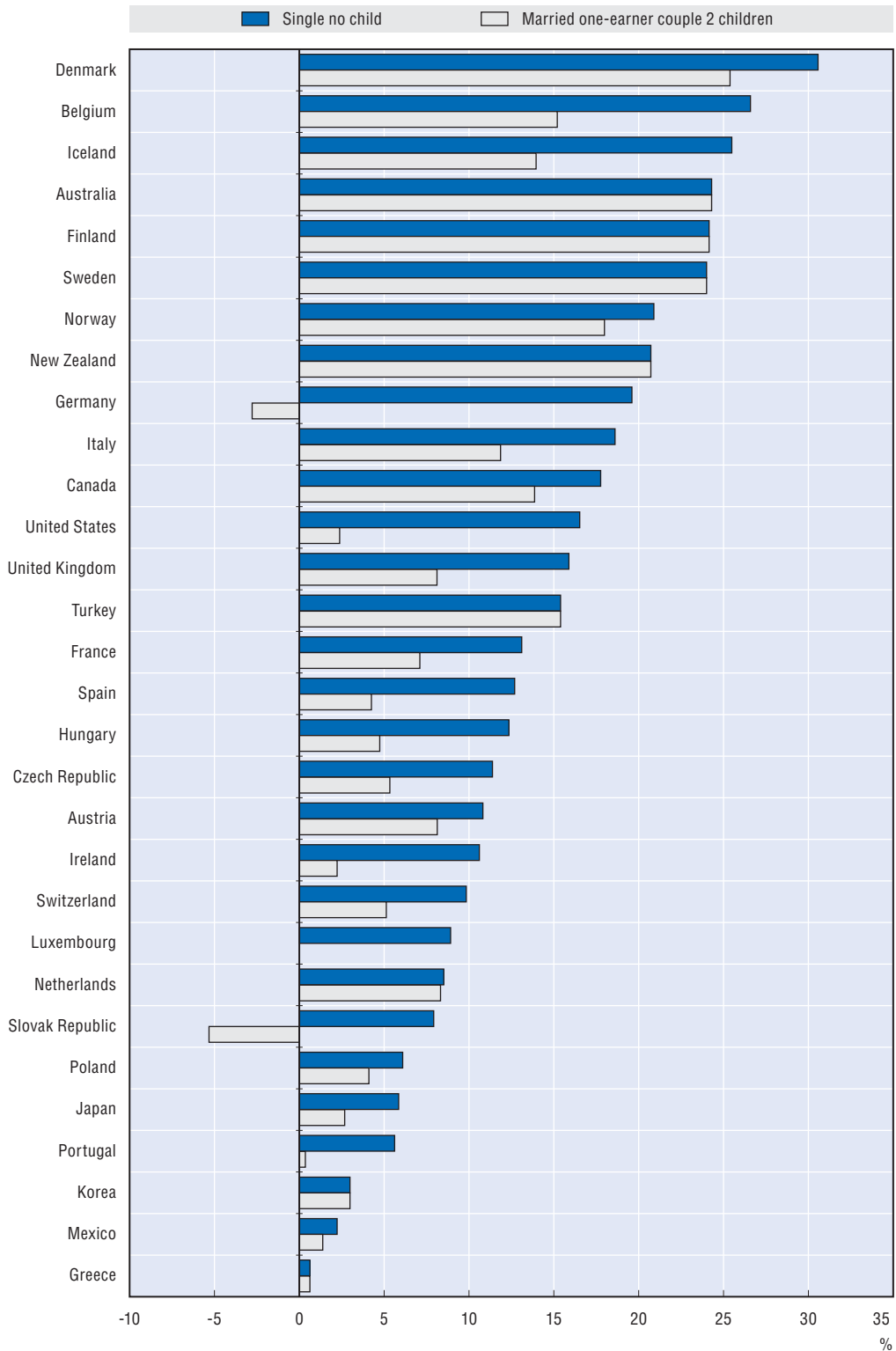
Table II.22 (cont'd). **Annual labour costs and net income, by family-type and wage level**
(in US dollars), 2003

Family-type:	married		married		married		married	
	2 ch		2 ch		2 ch		no ch	
Wage level (% of APW):	100-0		100-33 ¹		100-67 ¹		100-33 ¹	
	gross (9)	net (10)	gross (11)	net (12)	gross (13)	net (14)	gross (15)	net (16)
Australia	39770	33363	53026	42983	66283	51809	53026	39618
Austria	33662	23724	44883	30569	56104	36763	44883	25754
Belgium	45316	27585	57629	33903	75064	39547	57629	29708
Canada	36834	28343	49024	36081	61357	43556	49024	34484
Czech Republic	18004	13131	24005	15797	30006	18306	24005	13924
Denmark	36655	25630	49011	31890	61161	38212	49011	29481
Finland	35640	22254	47520	30248	59400	36669	47520	27826
France	35041	21045	45839	27596	54969	33653	45839	25429
Germany	41805	27837	55740	33724	69676	39174	55740	29765
Greece	25551	16760	32648	21415	39746	26071	30519	19827
Hungary	12619	8797	17046	11482	21143	13837	17046	9554
Iceland	30901	27685	41201	33108	51502	38590	41201	31347
Ireland	28766	26923	38159	33879	47553	40377	38159	31055
Italy	34403	22124	45870	28348	57338	33780	45870	26598
Japan	34016	26218	45355	34255	56694	42396	45355	33614
Korea	35227	29649	46970	39629	58712	49559	46970	39539
Luxembourg	35279	32028	47081	40992	58844	49456	47081	34911
Mexico	10396	8607	14093	12052	17403	14752	14093	12052
Netherlands	36533	27569	49369	34935	62309	41935	49369	32661
New Zealand	27697	22320	36930	29752	46162	37046	36930	29752
Norway	36384	26388	48512	34230	60640	41543	48512	31768
Poland	16771	10409	22362	13055	27952	16102	22362	13055
Portugal	15789	12049	21052	15834	26315	19143	21052	14678
Slovak Republic	12116	8202	16155	10656	20193	12615	16155	9629
Spain	28617	19761	38155	25119	47694	31397	38155	24674
Sweden	33587	19871	44782	26232	55978	31946	44782	23873
Switzerland	37715	31132	50287	40293	62859	48487	50287	36821
Turkey	20689	11959	27585	16169	34481	20161	27585	16169
United Kingdom	34431	28438	45287	36589	57074	43590	45287	33532
United States	36120	30472	48160	38272	60200	46205	48160	35073

Note : ch = children.

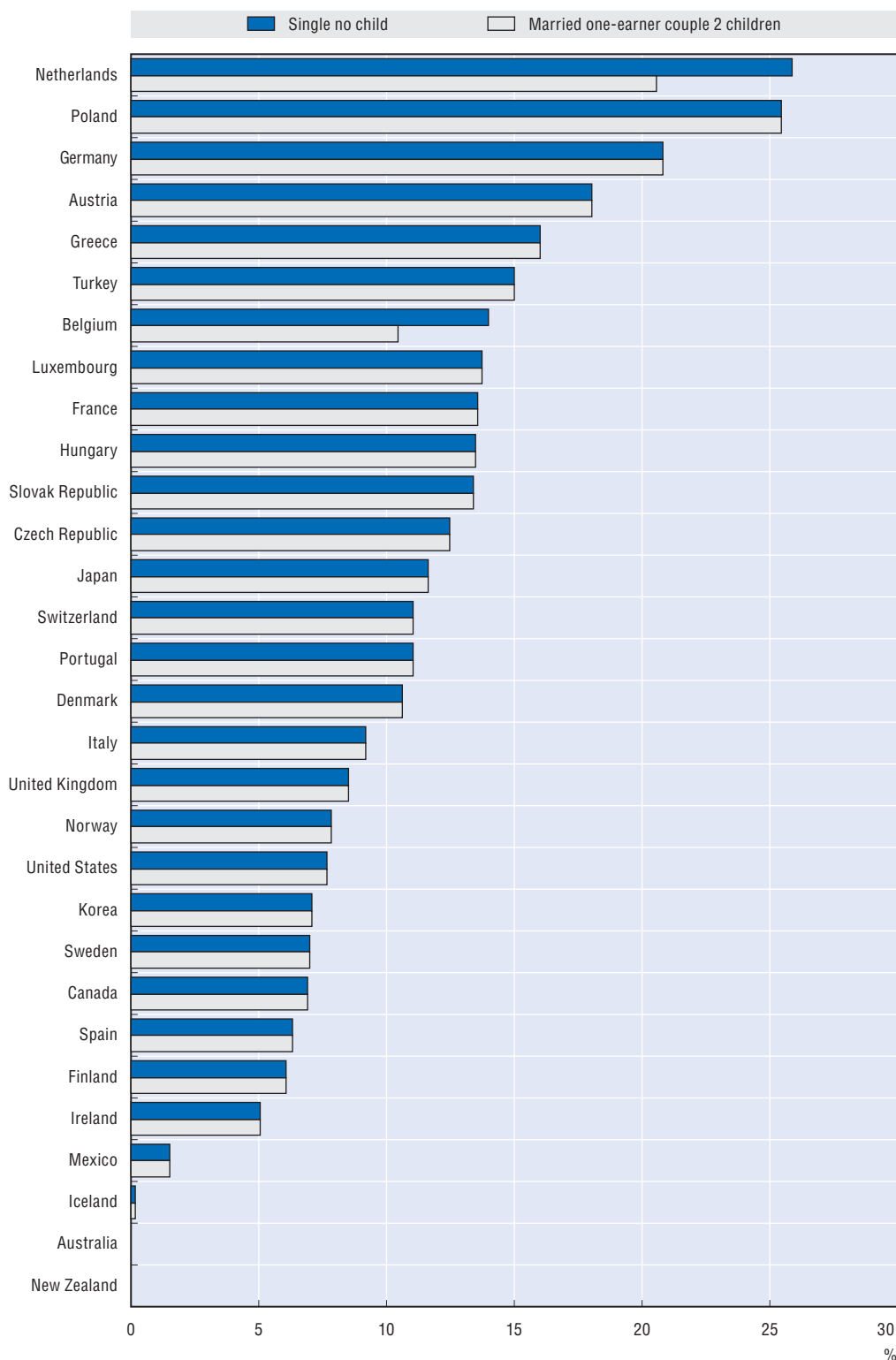
1. Two-earner family.

Chart II.1. **Income tax, by family-type (as % of gross wage), 2004**



Note: Corresponds to Table II.1, columns 2 and 5.

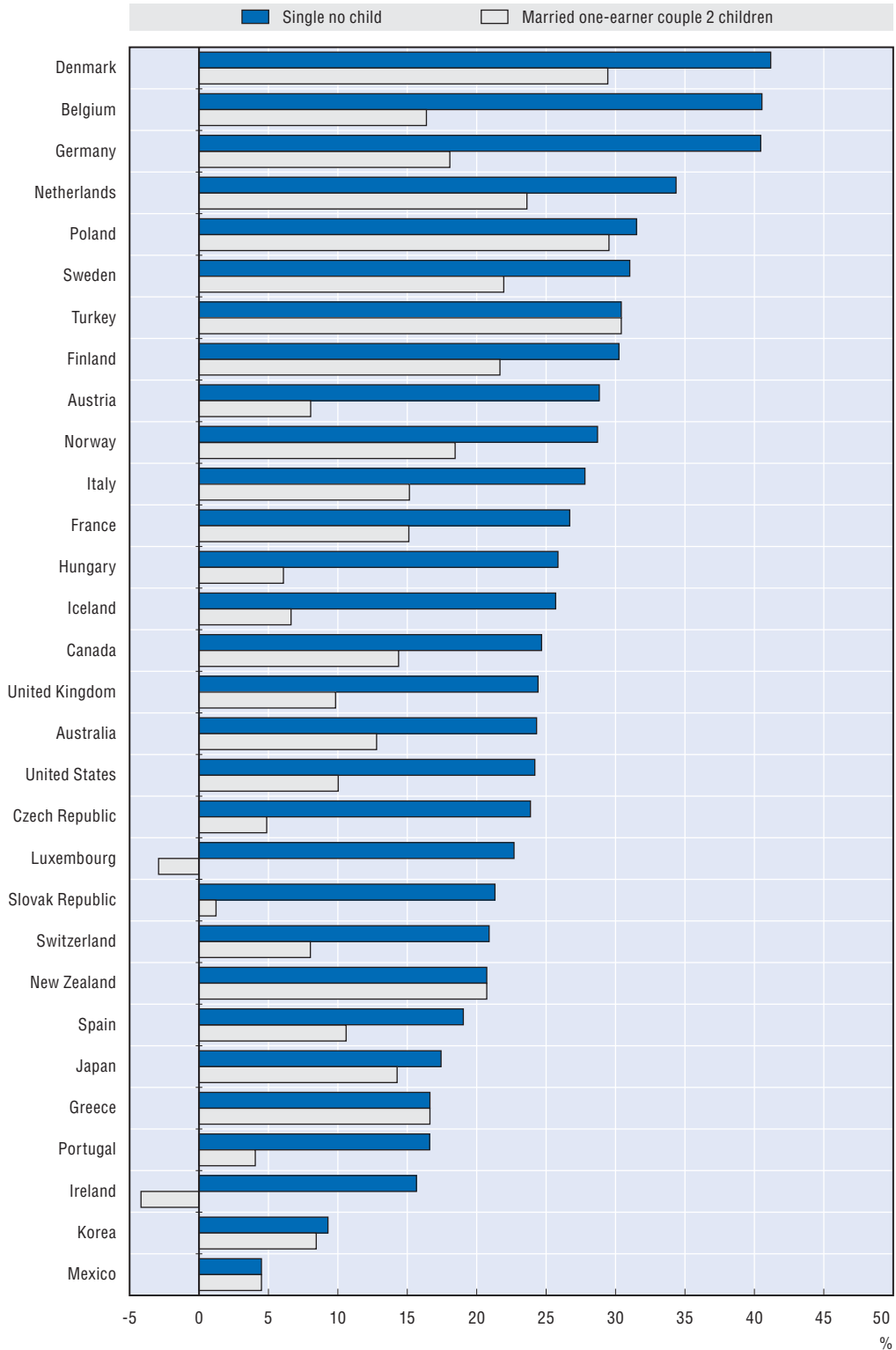
Source: OECD calculations based on country submissions.

Chart II.2. **Employee contributions, by family-type (as % of gross wage), 2004**

Note: Corresponds to Table II.2, columns 2 and 5.

Source: OECD calculations based on country submissions.

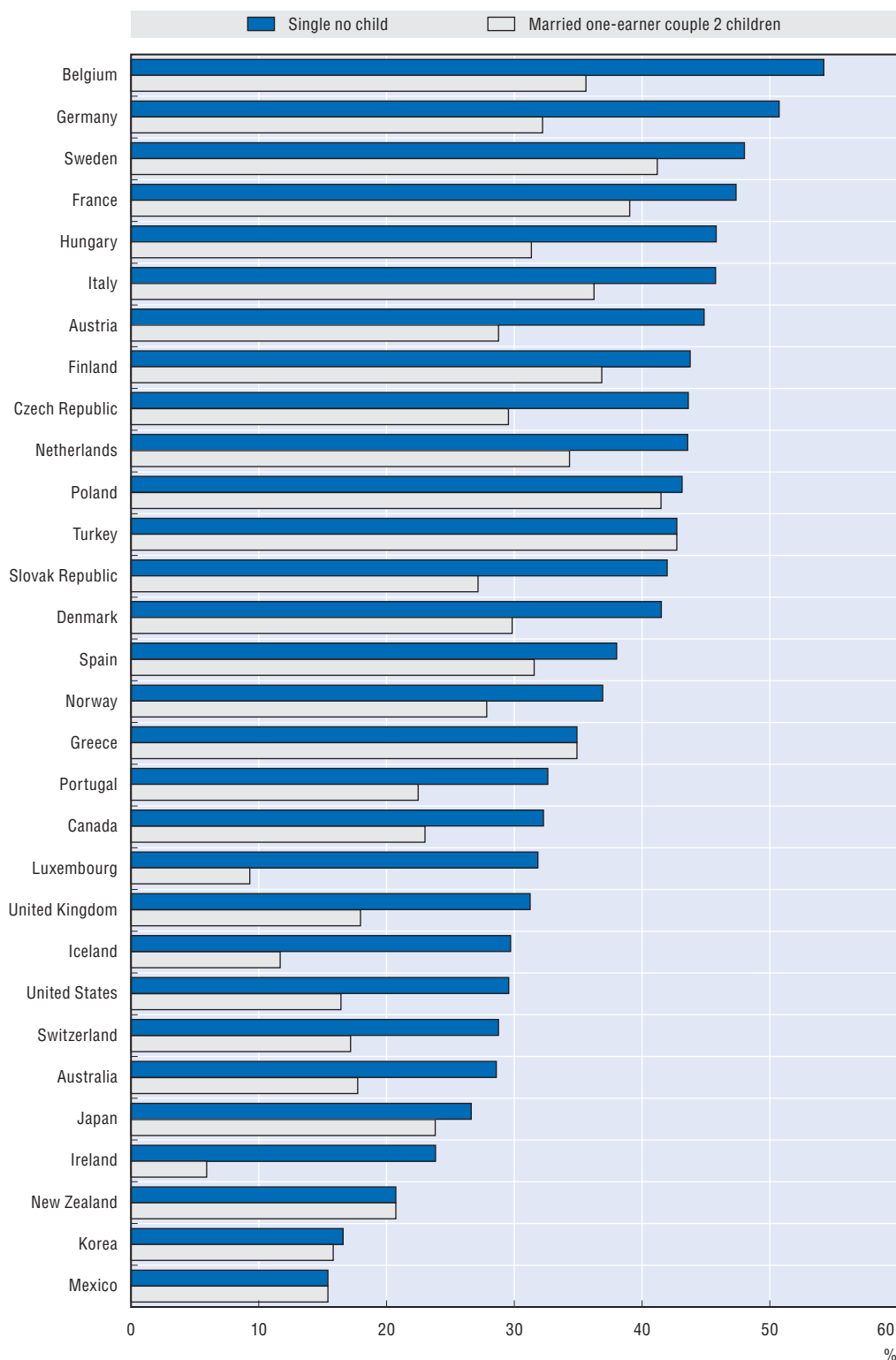
Chart II.3. Income tax plus employee contributions less cash benefits, by family-type (as % of gross wage), 2004



Note: Corresponds to Table II.4, columns 2 and 5.

Source: OECD calculations based on country submissions.

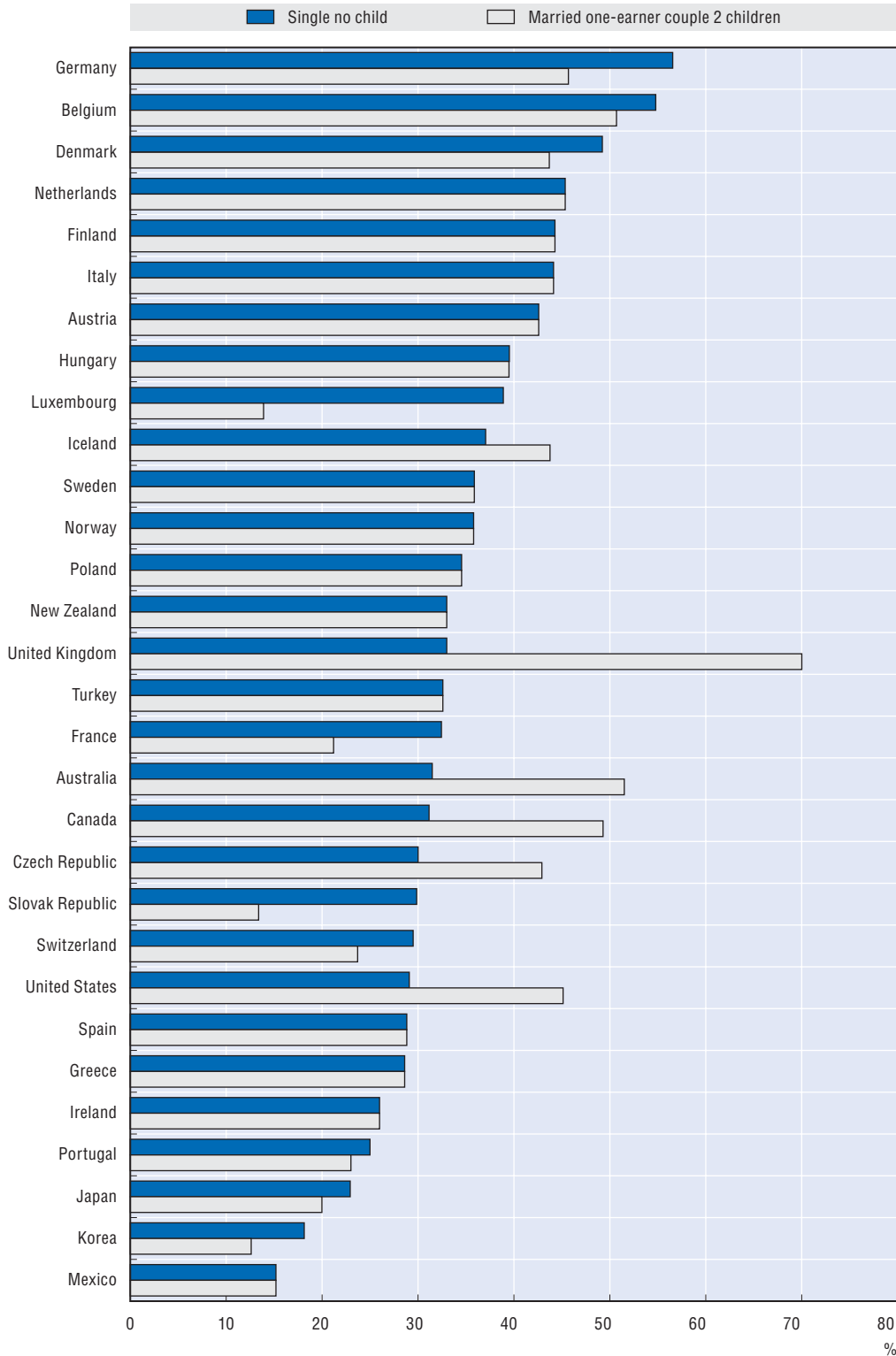
Chart II.4. **Income tax plus employee and employer contributions less cash benefits, by family-type (as % of labour costs), 2004**



Note: Corresponds to Table II.5, columns 2 and 5.

Source: OECD calculations based on country submissions.

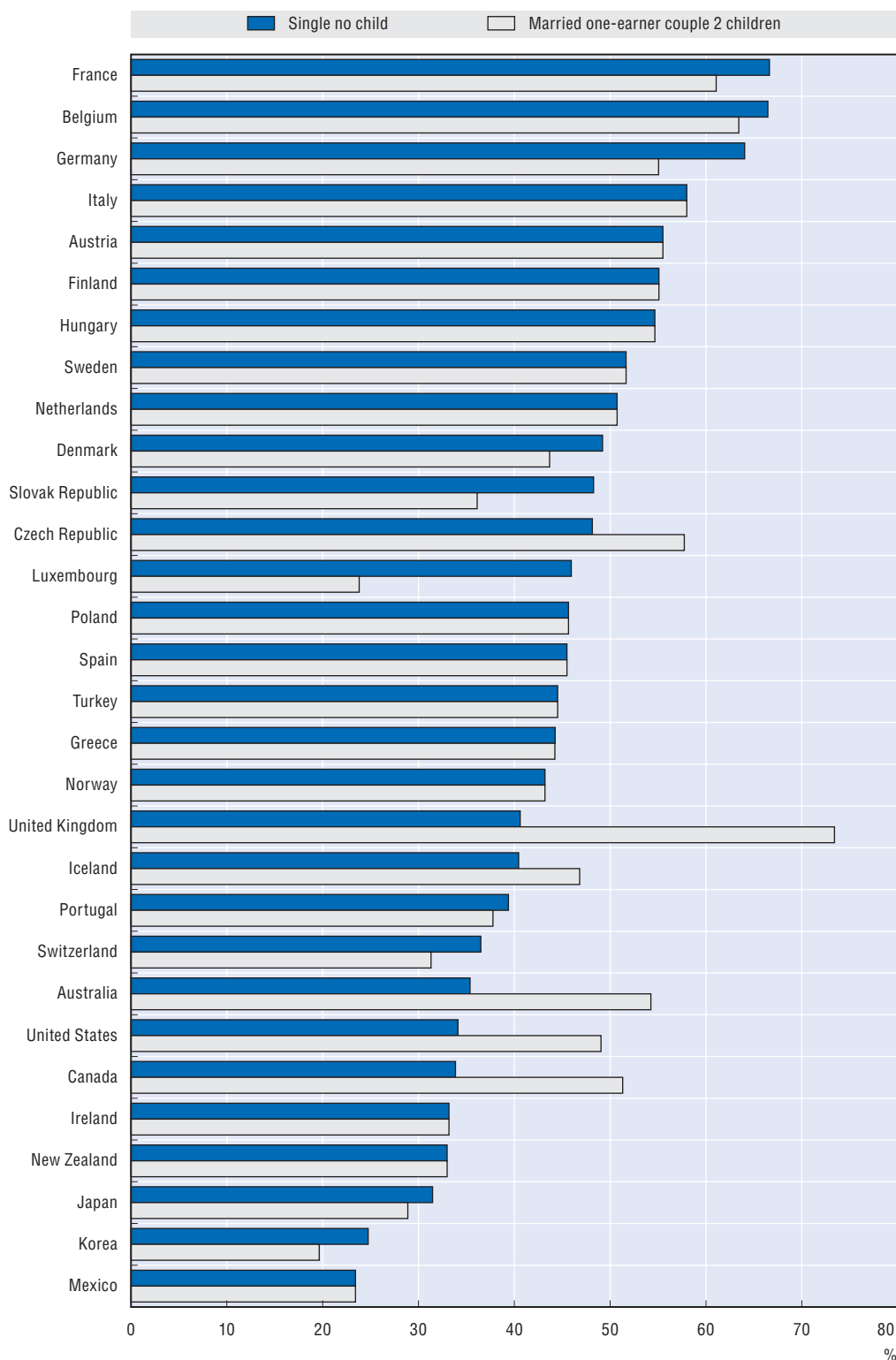
Chart II.5. **Marginal rate of income tax plus employee contributions less cash benefits, by family-type (as % of gross wage), 2004**



Note: Corresponds to Table II.6, columns 2 and 5.

Source: OECD calculations based on country submissions.

Chart II.6. **Marginal rate of income tax plus employee and employer contributions less cash benefits, by family-type (as % of labour costs), 2004**



Note: Corresponds to Table II.7, columns 2 and 5.

Source: OECD calculations based on country submissions.

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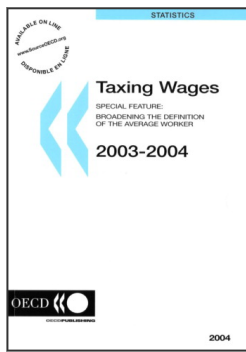
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From:
Taxing Wages 2004

Access the complete publication at:
https://doi.org/10.1787/tax_wages-2004-en

Please cite this chapter as:

OECD (2006), "Part II - Comparative Tables and Charts", in *Taxing Wages 2004*, OECD Publishing, Paris.

DOI: https://doi.org/10.1787/tax_wages-2004-4-en

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