

II. CHARGES FISCALES 2000-2017

Tableau 6.4b. Impôt sur le revenu, parent isolé, salaire égal à 67 % du salaire moyen
Pression fiscale en % du salaire brut, parent isolé ayant deux enfants

| | 2000 | 2007 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 |
|-----------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| Allemagne | -2.6 | -0.7 | -4.0 | -3.2 | -2.6 | -2.5 | -2.1 | -2.7 | -2.5 | -2.3 |
| Australie | 15.5 | 18.9 | 14.3 | 14.3 | 15.4 | 17.3 | 17.7 | 18.5 | 18.8 | 19.1 |
| Autriche | 5.8 | 7.2 | 5.8 | 6.4 | 6.9 | 7.5 | 7.8 | 8.3 | 5.3 | 5.7 |
| Belgique | 16.7 | 16.4 | 17.2 | 17.3 | 17.2 | 16.6 | 16.5 | 16.0 | 14.0 | 13.9 |
| Canada | 6.6 | 1.1 | 0.9 | 1.1 | 1.1 | 1.2 | 1.5 | 3.5 | 3.4 | 3.5 |
| Chili | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Corée | 0.1 | 0.8 | 0.7 | 0.7 | 0.8 | 0.7 | 0.0 | 0.0 | 0.0 | 0.3 |
| Danemark | 28.9 | 27.7 | 34.0 | 34.2 | 34.3 | 33.8 | 32.0 | 32.2 | 32.2 | 32.1 |
| Espagne | 0.4 | 0.3 | 1.7 | 2.6 | 3.1 | 3.3 | 3.5 | -4.8 | -4.8 | -4.8 |
| Estonie | 19.9 | 10.6 | 9.3 | 10.0 | 10.6 | 11.3 | 11.8 | 11.2 | 11.4 | 11.6 |
| États-Unis | -5.0 | -6.1 | -7.4 | -5.4 | -4.4 | -4.5 | -4.0 | -3.8 | -3.1 | -2.5 |
| Finlande | 20.9 | 17.3 | 15.7 | 15.5 | 14.9 | 15.9 | 15.8 | 15.2 | 14.3 | 12.8 |
| France | 7.1 | 7.4 | 7.5 | 7.5 | 7.6 | 7.6 | 7.6 | 7.9 | 7.9 | 7.9 |
| Grèce | 1.3 | 1.3 | 0.0 | 4.7 | 4.3 | 3.5 | 3.8 | 3.5 | 4.1 | 4.2 |
| Hongrie | 10.3 | 10.1 | 10.8 | 0.0 | 3.4 | 3.8 | 4.3 | 4.7 | 1.6 | 0.0 |
| Irlande | 2.3 | 0.0 | 2.0 | 3.8 | 4.0 | 4.0 | 4.0 | 3.3 | 2.5 | 2.1 |
| Islande | 20.0 | 22.9 | 21.5 | 22.6 | 23.1 | 23.7 | 23.8 | 24.5 | 24.8 | 24.8 |
| Israël ¹ | 1.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | -3.2 | -2.7 |
| Italie | 10.0 | 7.1 | 9.3 | 10.2 | 10.6 | 9.8 | 6.0 | 4.7 | 4.8 | 4.9 |
| Japon | 2.4 | 3.1 | 2.7 | 4.1 | 6.1 | 6.1 | 6.1 | 6.2 | 6.2 | 6.2 |
| Lettonie | 5.4 | 10.4 | 9.0 | 6.8 | 7.3 | 6.9 | 1.9 | 3.2 | 3.3 | 4.4 |
| Luxembourg | 0.0 | 0.0 | -0.3 | 0.3 | 0.9 | 2.2 | 2.8 | 3.3 | 3.6 | 0.8 |
| Mexique | -5.7 | -2.2 | -0.4 | 0.0 | 0.4 | 1.4 | 1.8 | 2.1 | 2.4 | 3.5 |
| Norvège | 13.3 | 14.3 | 14.1 | 14.2 | 14.0 | 14.0 | 13.4 | 13.4 | 12.9 | 12.7 |
| Nouvelle-Zélande | 18.6 | 19.0 | 15.9 | 14.5 | 14.6 | 14.8 | 14.8 | 14.9 | 15.0 | 15.0 |
| Pays-Bas | 3.0 | 2.4 | 3.5 | 3.5 | 3.2 | 3.3 | 2.9 | 5.7 | 4.4 | 4.7 |
| Pologne | 2.5 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | -3.1 | -2.7 | -2.3 | -1.9 |
| Portugal | 3.4 | 1.4 | 0.6 | 0.6 | 1.2 | 3.9 | 3.5 | 3.8 | 0.3 | 0.6 |
| République slovaque | 3.3 | -2.8 | -3.5 | -1.6 | -1.7 | -1.7 | -1.3 | -0.9 | -0.4 | 0.3 |
| République tchèque | 2.3 | 0.1 | -4.9 | -3.6 | -5.4 | -5.4 | -4.7 | -5.1 | -9.2 | -8.7 |
| Royaume-Uni | 8.6 | 6.3 | 0.0 | -2.3 | -2.6 | -3.7 | -4.5 | -3.9 | -2.2 | -0.8 |
| Slovénie | 3.4 | 0.9 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 1.9 |
| Suède | 24.7 | 17.9 | 15.0 | 15.1 | 15.2 | 15.3 | 14.8 | 15.0 | 15.3 | 15.3 |
| Suisse | 4.0 | 3.9 | 3.4 | 3.2 | 2.8 | 2.4 | 2.2 | 2.2 | 2.1 | 2.1 |
| Turquie ² | 13.2 | 13.4 | 7.0 | 7.0 | 7.2 | 7.6 | 8.0 | 8.2 | 7.5 | 7.7 |
| <i>Moyenne non pondérée</i> | | | | | | | | | | |
| OCDE-Moyenne | 7.5 | 6.6 | 5.8 | 5.8 | 6.1 | 6.3 | 6.0 | 5.9 | 5.4 | 5.6 |
| OCDE-UE 22 | 8.1 | 6.4 | 5.9 | 5.8 | 6.0 | 6.2 | 5.6 | 5.4 | 4.7 | 4.8 |

1. Informations sur les données concernant Israël : <http://oe.cd/israel-disclaimer>.
2. Les données sur les salaires sont basées sur l'ancienne définition de l'ouvrier moyen (CITI D, Rév. 3) pour les années 2000 à 2006.