

2018 TAX BURDENS

Table 3.4. Income tax, 2018
As % of gross wage earnings, by family-type and wage level

	Single no ch 67 (% AW)	Single no ch 100 (% AW)	Single no ch 167 (% AW)	Single 2 ch 67 (% AW)	Married 2 ch 100-0 (% AW)	Married 2 ch 100-33 (% AW) ²	Married 2 ch 100-67 (% AW) ²	Married no ch 100-33 (% AW) ²
Australia	19.6	24.6	30.4	19.6	24.6	20.3	22.6	20.3
Austria	9.3	14.8	21.6	6.2	12.6	10.0	12.0	10.6
Belgium	18.2	25.9	33.9	12.8	14.4	18.0	21.3	19.9
Canada	11.9	15.7	21.6	3.7	11.0	12.8	14.2	12.8
Chile	0.0	0.0	1.3	0.0	0.0	0.0	0.0	0.0
Czech Republic	10.4	13.6	16.2	-7.8	-5.1	1.2	5.0	10.4
Denmark	33.5	35.8	41.5	31.9	31.8	33.7	34.9	33.7
Estonia	8.6	13.4	19.7	5.1	8.4	8.4	10.1	10.1
Finland	12.6	20.2	27.8	12.6	20.2	15.2	17.1	15.2
France	13.0	16.8	22.9	9.5	9.5	9.7	13.1	13.5
Germany	14.1	19.1	27.6	-2.1	1.3	6.9	11.1	14.1
Greece	5.1	10.1	17.2	4.4	10.6	8.0	8.7	8.3
Hungary	15.0	15.0	15.0	0.0	4.9	7.4	8.9	15.0
Iceland	24.9	28.4	33.6	24.9	21.3	24.8	27.0	24.8
Ireland	11.9	21.4	31.1	6.7	11.5	13.1	16.8	13.1
Israel ¹	5.4	10.0	17.8	-2.3	10.0	7.5	6.0	7.5
Italy	12.8	21.9	29.8	5.3	15.2	12.0	15.4	15.4
Japan	6.2	7.9	12.9	6.2	6.5	6.3	7.2	6.3
Korea	3.0	6.4	11.7	0.5	4.2	3.6	3.9	4.9
Latvia	12.8	17.4	17.8	0.8	9.3	7.4	10.7	13.5
Lithuania	8.5	13.1	15.0	8.5	13.1	9.9	11.3	9.9
Luxembourg	8.4	17.2	25.5	1.3	5.9	7.1	11.3	7.1
Mexico	3.2	8.9	13.4	3.2	8.9	5.0	6.6	5.0
Netherlands	6.8	17.5	28.2	4.7	17.1	13.1	12.3	13.7
New Zealand	13.8	18.4	24.0	15.1	18.4	17.0	17.1	17.0
Norway	15.8	19.3	25.8	12.8	19.3	16.1	17.9	16.1
Poland	6.7	7.4	8.0	-1.0	2.2	3.5	4.6	6.6
Portugal	10.4	15.6	22.2	0.7	4.7	5.4	9.2	10.3
Slovak Republic	7.5	10.5	12.9	1.1	0.2	4.7	6.7	7.9
Slovenia	8.2	12.0	16.0	2.0	3.7	4.2	6.7	9.0
Spain	10.4	14.9	20.7	-4.4	7.8	9.9	10.9	11.2
Sweden	15.5	18.2	32.0	15.5	18.2	16.0	17.1	16.0
Switzerland	8.2	11.2	16.1	2.4	4.6	6.2	8.6	8.8
Turkey	9.6	13.2	17.4	7.9	11.2	9.4	11.0	10.3
United Kingdom	11.0	14.0	22.3	0.7	13.4	10.9	12.8	10.9
United States	13.7	16.1	21.1	-5.8	4.1	7.7	9.9	13.7
<i>Unweighted average</i>								
OECD-Average	11.3	15.7	21.4	5.6	10.4	10.3	12.2	12.3
OECD-EU 23	11.8	16.8	22.8	5.0	10.0	10.2	12.5	12.8

Note: ch = children

1. Information on data for Israel: <http://oe.cd/israel-disclaimer>.
2. Two-earner family.