

**Table 3.4. Income tax, 2020**  
As % of gross wage earnings, by household 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 100-67 (% AW) <sup>1</sup>	Married 2 ch 100-100 (% AW) <sup>1</sup>	Married no ch 100-67 (% AW) <sup>1</sup>
Australia	18.7	24.1	30.8	18.7	24.1	21.9	24.1	21.9
Austria	8.7	14.6	21.3	-2.6	7.1	8.5	11.5	12.2
Belgium	16.2	24.5	32.8	10.0	11.8	19.5	23.1	21.2
Canada	11.6	15.7	21.8	3.2	11.2	14.1	15.7	14.1
Chile	0.0	0.0	1.3	0.0	0.0	0.0	0.0	0.0
Colombia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Czech Republic	10.9	13.9	16.4	-7.4	-4.5	5.3	7.8	12.7
Denmark	32.6	35.3	40.8	30.8	31.4	34.2	35.3	34.2
Estonia	8.9	14.0	19.7	5.6	9.1	10.6	12.9	11.9
Finland	12.4	20.0	27.8	12.4	20.0	16.9	20.0	16.9
France	12.0	16.0	22.4	9.5	9.5	11.7	13.9	14.2
Germany	13.9	18.8	27.1	-6.0	-0.3	10.0	13.3	16.6
Greece	3.9	9.9	17.3	3.1	10.5	8.2	10.5	8.8
Hungary	15.0	15.0	15.0	0.7	5.4	9.3	10.2	15.0
Iceland	23.7	27.7	32.9	23.7	20.6	26.1	27.7	26.1
Ireland	11.7	20.8	30.7	6.5	10.0	16.1	20.8	16.1
Israel	5.5	10.1	18.1	-1.8	10.1	6.1	8.0	7.8
Italy	11.5	19.5	29.5	3.7	12.5	13.3	17.2	16.3
Japan	6.2	7.9	12.9	6.2	6.5	7.2	7.9	7.2
Korea	2.4	6.0	10.9	0.8	4.0	3.7	5.3	4.6
Latvia	12.1	16.8	18.0	0.0	7.5	9.4	12.2	14.9
Lithuania	12.6	16.3	19.3	12.6	16.3	14.8	16.3	14.8
Luxembourg	8.0	16.7	25.2	0.6	5.6	10.8	15.0	10.8
Mexico	3.7	9.4	13.9	3.7	9.4	7.1	9.4	7.1
Netherlands	5.7	16.2	26.9	3.6	16.0	11.2	15.6	12.0
New Zealand	14.0	19.1	24.5	15.2	19.1	17.6	19.1	17.1
Norway	15.8	19.3	25.7	13.1	19.3	17.9	19.3	17.9
Poland	5.4	6.3	7.0	-1.3	1.8	3.8	4.5	5.9
Portugal	11.1	16.4	23.1	1.9	5.8	10.3	13.3	14.0
Slovak Republic	7.0	10.1	12.6	0.8	0.2	6.4	8.0	8.8
Slovenia	8.4	11.6	15.1	2.4	3.8	6.8	8.7	10.3
Spain	10.2	14.8	20.6	-4.4	7.8	10.9	13.0	13.0
Sweden	14.9	17.7	29.9	14.9	17.7	16.5	17.7	16.5
Switzerland	7.9	10.7	15.6	2.2	4.3	8.1	10.0	10.5
Turkey	10.3	14.1	18.0	8.7	12.3	11.9	13.6	12.6
United Kingdom	11.1	14.0	22.1	-0.8	13.4	12.8	14.0	12.8
United States	13.9	16.8	21.6	-3.0	5.0	10.5	13.1	14.9
<i>Unweighted average</i>								
<b>OECD-Average</b>	<b>10.8</b>	<b>15.1</b>	<b>20.8</b>	<b>5.1</b>	<b>9.8</b>	<b>11.6</b>	<b>13.7</b>	<b>13.3</b>
<b>OECD-EU 22</b>	<b>11.5</b>	<b>16.6</b>	<b>22.7</b>	<b>4.4</b>	<b>9.3</b>	<b>12.0</b>	<b>14.6</b>	<b>14.4</b>

Note: ch = children

1. Two-earner couple.