

**Table 5.4. Income tax, 2021**  
As % of gross wage earnings, by household type and wage level

	Single no children 67 (% AW)	Single no children 100 (% AW)	Single no children 167 (% AW)	Single 2 children 67 (% AW)	Married 2 children 100-0 (% AW)	Married 2 children 100-67 (% AW) <sup>1</sup>	Married 2 children 100-100 (% AW) <sup>1</sup>	Married no children 100-67 (% AW) <sup>1</sup>
Australia	17.4	23.2	29.4	17.4	23.2	20.9	23.2	20.9
Austria	9.3	15.2	21.8	-1.5	7.9	9.3	12.2	12.8
Belgium	17.7	25.5	33.6	11.9	13.7	20.8	24.2	22.4
Canada	14.2	19.1	27.2	8.1	15.9	17.2	19.1	17.2
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
Costa Rica	0.0	0.0	2.3	0.0	0.0	0.0	0.0	0.0
Czech Republic	5.6	8.7	11.2	-12.2	-8.5	0.3	2.7	7.5
Denmark	32.7	35.5	40.9	31.0	31.6	34.4	35.5	34.4
Estonia	10.0	15.6	19.7	7.0	11.3	12.2	14.6	13.4
Finland	13.3	20.8	28.4	13.3	20.8	17.8	20.8	17.8
France	12.1	16.3	22.5	9.5	9.5	11.9	14.2	14.2
Germany	12.9	17.6	26.1	-6.2	-0.6	9.2	12.3	15.4
Greece	3.1	8.8	15.0	2.2	9.3	7.1	9.3	7.8
Hungary	15.0	15.0	15.0	1.8	6.2	9.7	10.6	15.0
Iceland	24.0	28.1	33.8	24.0	22.2	26.5	28.1	26.5
Ireland	13.1	23.3	32.5	8.3	13.6	19.1	23.3	19.1
Israel	6.3	10.8	19.3	-1.1	10.8	6.7	8.9	8.6
Italy	12.1	18.7	30.1	4.8	12.2	13.3	16.5	16.0
Japan	6.1	7.8	12.5	6.1	6.4	7.1	7.8	7.1
Korea	3.0	6.4	11.5	1.0	4.5	4.2	5.7	5.0
Latvia	12.8	16.0	18.5	1.1	8.1	10.0	12.1	14.7
Lithuania	13.6	16.9	19.6	13.6	16.9	15.6	16.9	15.6
Luxembourg	10.1	19.1	26.6	4.4	7.2	13.5	17.7	13.5
Mexico	7.4	9.9	14.3	7.4	9.9	8.9	9.9	8.9
Netherlands	5.3	15.8	26.6	3.3	15.6	10.8	15.1	11.6
New Zealand	14.2	19.4	24.8	15.3	19.4	17.3	19.4	17.3
Norway	15.7	19.1	25.6	13.0	19.1	17.7	19.1	17.7
Poland	5.6	6.4	7.6	-0.8	2.1	4.0	4.6	6.0
Portugal	11.8	17.1	23.9	3.2	6.8	11.3	14.2	14.8
Slovak Republic	7.6	10.5	13.1	-0.2	-0.1	6.2	7.9	9.3
Slovenia	8.7	12.4	15.6	3.3	4.5	7.3	9.4	10.9
Spain	10.5	15.1	20.9	-3.8	8.1	11.2	13.3	13.2
Sweden	13.8	17.4	29.8	13.8	17.4	16.0	17.4	16.0
Switzerland	8.7	11.8	16.8	2.8	5.2	9.3	11.4	11.6
Türkiye	10.2	14.4	18.1	8.5	12.5	12.0	13.8	12.7
United Kingdom	11.0	14.0	22.0	11.0	13.4	12.8	14.0	12.8
United States	14.0	17.0	21.8	-6.8	2.1	8.7	11.8	14.9
<i>Unweighted average</i>								
<b>OECD-Average</b>	<b>10.8</b>	<b>15.0</b>	<b>20.5</b>	<b>5.7</b>	<b>10.0</b>	<b>11.6</b>	<b>13.6</b>	<b>13.2</b>
<b>OECD-EU 22</b>	<b>11.7</b>	<b>16.7</b>	<b>22.7</b>	<b>4.9</b>	<b>9.7</b>	<b>12.3</b>	<b>14.8</b>	<b>14.6</b>

1. Two-earner couple.