

II. TAX BURDEN TRENDS 2000-2017

Table 6.5b. Income tax, married couple at 100% of average earnings
Tax burden as a % of gross wage earnings, one-earner married couple with two children

	2000	2007	2010	2011	2012	2013	2014	2015	2016	2017
Australia	25.6	23.4	21.1	21.1	21.8	23.1	23.4	24.1	24.3	24.4
Austria	11.7	13.9	12.8	13.3	13.8	14.3	14.6	15.0	11.9	12.2
Belgium	18.9	16.7	17.7	17.8	17.7	17.2	17.1	16.7	15.1	14.9
Canada	15.0	9.4	8.4	8.6	8.7	8.8	8.8	10.0	10.5	10.6
Chile	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Czech Republic	4.0	-1.7	-5.3	-4.2	-5.2	-5.2	-4.5	-4.5	-7.0	-6.2
Denmark	26.3	25.6	32.1	32.4	32.5	32.2	32.0	32.2	32.1	32.0
Estonia	17.9	10.5	9.2	9.9	10.5	11.3	11.8	11.2	11.2	11.4
Finland	26.9	23.7	22.3	22.2	21.8	22.5	22.6	22.5	21.9	20.8
France	7.3	8.1	8.3	8.4	8.5	7.9	7.9	7.9	7.9	7.9
Germany	1.5	1.7	-0.6	0.1	0.6	0.7	0.9	1.0	1.1	1.2
Greece	8.0	10.2	7.7	11.1	10.7	10.5	10.7	9.7	10.4	10.5
Hungary	18.4	21.8	14.4	8.5	8.2	7.8	8.1	8.4	6.0	4.9
Iceland	16.1	19.1	17.0	18.5	19.1	19.9	20.1	21.0	21.3	21.2
Ireland	7.0	2.6	6.2	7.0	8.0	7.9	8.2	7.9	6.7	6.4
Israel ¹	18.0	13.3	9.0	9.1	8.7	8.6	9.1	9.6	10.0	9.7
Italy	15.6	12.1	13.9	14.7	15.0	14.5	14.6	14.7	14.8	14.9
Japan	2.5	4.3	3.9	4.9	6.2	6.1	6.3	6.4	6.5	6.5
Korea	1.5	2.3	1.9	1.7	2.1	2.5	2.7	3.1	3.5	3.8
Latvia	11.1	14.5	13.9	11.9	12.3	11.7	8.4	8.9	9.0	10.0
Luxembourg	2.3	1.4	4.5	4.9	5.2	5.9	6.2	6.4	6.5	5.7
Mexico	1.0	4.6	4.8	7.9	8.2	8.5	8.8	9.1	9.4	9.8
Netherlands	4.8	14.2	15.9	16.2	16.5	15.7	14.9	16.5	16.1	16.8
New Zealand	19.4	21.1	17.0	15.9	16.4	16.9	17.2	17.6	17.9	18.1
Norway	18.1	19.3	19.0	19.1	18.9	18.9	19.3	19.2	18.7	18.4
Poland	4.8	0.0	0.0	0.0	0.0	0.3	0.8	1.1	1.3	1.6
Portugal	6.2	3.7	3.3	3.4	3.9	6.3	6.1	7.4	4.4	4.5
Slovak Republic	4.8	-4.0	-5.1	-2.7	-2.7	-2.8	-2.3	-1.9	-1.4	-0.7
Slovenia	4.8	2.4	2.9	3.0	2.8	2.7	2.8	2.9	3.0	3.3
Spain	5.2	6.3	7.9	8.3	8.9	9.0	9.1	7.6	7.6	7.5
Sweden	26.7	20.6	17.8	17.9	17.9	18.1	17.4	17.6	17.9	18.0
Switzerland	6.2	6.3	5.9	5.3	4.9	4.5	4.3	4.3	4.2	4.2
Turkey ²	14.7	14.8	9.8	9.8	9.9	10.2	10.5	10.6	10.4	10.9
United Kingdom	17.4	16.1	14.6	14.0	15.4	14.6	14.3	13.5	13.5	13.4
United States	6.8	4.5	3.6	5.6	5.8	5.7	5.9	6.1	6.3	6.5
<i>Unweighted average</i>										
OECD-Average	11.3	10.4	9.6	9.9	10.1	10.2	10.2	10.4	10.1	10.2
OECD-EU 22	11.4	10.0	9.7	9.9	10.1	10.1	10.1	10.1	9.6	9.6

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

2. Wage figures are based on the old definition of average worker (ISIC D, rev3.) for years 2000 to 2006.