

## 2016 TAX BURDENS (AND CHANGES TO 2017)

**Table 5.1. Income tax plus employee and employer contributions less cash benefits, 2016**  
As % of labour costs, 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) <sup>2</sup>	Married 2 ch 100-67 (% AW) <sup>2</sup>	Married no ch 100-33 (% AW) <sup>2</sup>
Australia	23.4	28.6	34.1	-1.1	18.1	24.4	26.5	24.4
Austria	43.0	47.3	50.7	27.4	36.8	36.5	39.9	43.5
Belgium	47.5	53.9	59.9	33.5	38.5	38.7	46.4	45.2
Canada	26.5	31.4	32.7	-15.2	11.6	20.4	24.7	28.2
Chile	7.0	7.0	8.3	6.2	7.0	4.9	6.7	7.0
Czech Republic	40.3	43.0	45.2	21.8	25.1	31.4	34.5	40.7
Denmark	34.2	36.4	42.2	7.3	25.8	29.7	31.7	34.4
Estonia	37.9	39.0	39.9	21.8	28.5	31.7	33.6	37.9
Finland	38.3	44.1	50.1	27.9	39.6	36.4	39.0	40.0
France	42.9	48.0	54.4	24.4	40.0	37.5	42.5	42.7
Germany	45.4	49.5	51.3	31.2	34.2	38.9	42.5	45.3
Greece	36.4	40.5	46.1	32.1	38.6	38.0	38.7	39.1
Hungary	48.2	48.2	48.2	25.5	33.8	37.4	39.6	48.2
Iceland	30.4	34.0	38.6	21.3	23.6	29.4	32.5	30.5
Ireland	21.1	27.0	38.0	-19.2	8.2	13.3	19.0	19.8
Israel <sup>1</sup>	15.3	22.3	31.5	1.1	19.6	16.5	15.9	18.5
Italy	40.8	47.8	54.1	25.3	38.7	38.4	41.5	42.8
Japan	31.0	32.5	35.0	24.9	27.2	28.6	29.4	31.6
Korea	19.2	22.3	24.6	17.0	20.1	19.7	20.0	21.0
Latvia	41.8	42.6	43.3	25.4	31.6	33.5	35.7	41.8
Luxembourg	31.3	38.5	45.3	7.7	16.2	20.6	26.4	29.6
Mexico	15.3	20.1	23.1	15.3	20.1	18.0	18.2	18.0
Netherlands	30.4	37.2	42.0	7.0	31.9	27.7	29.5	32.7
New Zealand	13.6	17.9	23.6	-14.6	5.5	12.8	16.7	16.5
Norway	33.2	36.3	42.0	22.0	31.7	30.8	32.9	33.5
Poland	34.9	35.6	36.2	-16.3	14.4	25.8	28.0	34.9
Portugal	36.5	41.6	47.1	21.8	28.7	30.1	36.1	36.4
Slovak Republic	39.0	41.5	43.5	27.9	29.0	32.0	36.0	37.7
Slovenia	38.7	42.7	46.1	10.5	23.9	34.1	34.4	43.0
Spain	35.8	39.4	43.8	24.2	33.7	35.5	36.3	36.5
Sweden	40.8	42.8	51.5	33.6	38.0	37.5	39.1	41.1
Switzerland	19.1	21.8	26.4	3.9	9.2	12.2	15.3	19.6
Turkey	32.9	38.2	42.1	31.3	36.6	33.8	35.5	34.6
United Kingdom	26.1	30.9	37.5	7.3	26.0	22.7	26.4	26.0
United States	29.2	31.6	36.4	12.2	20.6	24.4	26.4	29.2
<i>Unweighted average</i>								
<b>OECD-Average</b>	<b>32.2</b>	<b>36.0</b>	<b>40.4</b>	<b>15.2</b>	<b>26.1</b>	<b>28.1</b>	<b>30.8</b>	<b>32.9</b>
<b>OECD-EU 22</b>	<b>37.8</b>	<b>41.7</b>	<b>46.2</b>	<b>18.5</b>	<b>30.1</b>	<b>32.2</b>	<b>35.3</b>	<b>38.1</b>

Note: ch = children

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