

2017 TAX BURDENS

Table 3.1. Income tax plus employee and employer contributions less cash benefits, 2017
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) ²	Married 2 ch 100-67 (% AW) ²	Married no ch 100-33 (% AW) ²
Australia	23.7	28.6	34.1	0.8	20.8	24.5	26.6	24.5
Austria	43.1	47.4	50.8	27.7	37.0	36.6	40.0	43.5
Belgium	47.2	53.7	59.6	33.3	38.3	38.4	46.2	44.9
Canada	26.0	30.9	32.3	-15.2	11.5	20.1	24.3	27.7
Chile	7.0	7.0	8.3	6.2	7.0	4.9	6.7	7.0
Czech Republic	40.8	43.4	45.5	22.5	25.9	31.7	35.0	40.9
Denmark	34.1	36.3	42.1	6.0	25.8	29.7	31.7	34.3
Estonia	37.9	39.0	39.9	22.6	28.9	32.2	33.8	38.1
Finland	36.9	42.9	49.1	26.4	38.4	35.4	37.7	38.8
France	42.8	47.6	54.4	24.6	39.4	36.9	42.2	42.1
Germany	45.5	49.7	51.4	31.5	34.5	39.1	42.7	45.4
Greece	36.8	40.8	46.4	32.5	39.0	38.3	39.0	39.4
Hungary	46.2	46.2	46.2	22.0	30.8	34.6	37.0	46.2
Iceland	30.1	33.2	38.3	22.0	23.8	29.3	32.0	30.0
Ireland	21.0	27.2	37.9	-17.1	10.8	13.5	19.0	19.8
Israel ¹	15.1	22.1	31.3	1.8	19.5	16.4	15.8	18.3
Italy	40.7	47.7	53.8	25.3	38.6	38.3	41.5	42.7
Japan	31.1	32.6	35.0	25.1	27.4	28.7	29.6	31.7
Korea	19.3	22.6	25.0	17.3	20.4	20.0	20.2	21.2
Latvia	41.9	42.9	43.5	26.7	32.7	34.3	36.4	41.9
Luxembourg	29.0	36.7	44.0	5.2	15.3	19.1	24.7	27.9
Mexico	16.2	20.4	23.4	16.2	20.4	18.3	18.7	18.3
Netherlands	30.5	37.5	42.1	7.0	32.3	27.9	29.7	32.8
New Zealand	13.7	18.1	23.8	-13.5	6.4	13.5	16.9	16.7
Norway	32.9	35.9	41.7	22.1	31.4	30.5	32.6	33.2
Poland	35.0	35.6	36.2	-20.6	10.0	24.2	26.8	34.9
Portugal	36.6	41.4	46.7	22.0	28.8	30.2	36.3	36.5
Slovak Republic	39.2	41.6	43.5	28.5	29.6	32.2	36.3	37.7
Slovenia	40.0	42.9	46.3	12.7	24.5	34.3	35.1	43.2
Spain	35.8	39.3	43.7	24.2	33.7	35.4	36.2	36.4
Sweden	40.9	42.9	51.6	33.9	38.2	37.7	39.3	41.2
Switzerland	19.0	21.8	26.4	3.9	9.1	12.2	15.3	19.6
Turkey	33.2	38.7	42.3	31.6	37.0	34.2	35.9	35.0
United Kingdom	26.1	30.9	37.3	8.9	26.1	22.8	26.5	26.0
United States	29.2	31.7	36.5	12.7	20.8	24.5	26.5	29.2
<i>Unweighted average</i>								
OECD-Average	32.1	35.9	40.3	15.3	26.1	28.0	30.7	32.8
OECD-EU 22	37.6	41.5	46.0	18.4	29.9	32.0	35.1	37.9

Note: ch = children

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