

Table 5.1. Income tax plus employee and employer contributions less cash benefits, 2020
As % of labour costs, 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) ¹	Married 2 ch 100-100 (% AW) ¹	Married no ch 100-67 (% AW) ¹
Australia	23.3	28.4	34.7	1.2	20.8	26.3	28.4	26.3
Austria	42.9	47.5	50.9	20.2	32.2	37.1	40.4	45.6
Belgium	45.4	52.2	58.6	27.9	36.4	44.5	48.0	49.5
Canada	27.5	30.9	34.1	-1.4	18.7	26.6	29.0	29.8
Chile	7.0	7.0	8.3	6.1	7.0	6.6	7.0	7.0
Colombia	0.0	0.0	0.0	-7.0	-4.7	-5.6	-4.7	0.0
Costa Rica	29.2	29.2	30.8	29.2	29.2	29.2	29.2	29.2
Czech Republic	41.8	44.0	45.8	22.8	26.8	35.5	37.7	43.2
Denmark	32.5	35.3	40.9	4.3	25.2	30.6	32.3	34.1
Estonia	33.4	37.3	41.2	18.7	27.6	31.0	33.4	35.7
Finland	34.8	41.4	47.9	24.2	37.0	36.1	39.2	38.7
France	39.7	46.6	53.2	16.7	37.7	40.1	43.5	43.8
Germany	44.7	48.8	51.3	27.6	32.5	41.2	43.9	47.0
Greece	33.9	38.9	44.8	26.7	35.5	35.8	39.4	38.0
Hungary	43.6	43.6	43.6	22.7	30.2	35.6	36.9	43.6
Iceland	29.1	32.5	37.4	17.1	19.5	30.4	32.2	31.1
Ireland	24.9	33.7	42.2	6.0	18.5	26.1	30.6	29.7
Israel	16.2	23.1	32.9	3.6	20.8	16.7	20.1	19.9
Italy	40.9	46.9	54.2	24.8	37.4	40.6	44.1	44.5
Japan	31.2	32.6	35.2	16.7	27.3	29.6	30.5	32.0
Korea	20.2	23.4	26.2	14.0	18.5	19.5	21.2	22.1
Latvia	38.7	42.3	42.9	23.6	32.1	34.7	37.2	40.8
Lithuania	33.5	37.1	40.0	9.1	20.7	29.8	32.2	35.7
Luxembourg	31.7	39.5	46.2	10.9	18.6	28.3	33.0	34.5
Mexico	19.4	20.4	23.4	19.4	20.4	20.0	20.4	20.0
Netherlands	28.7	36.1	41.2	5.5	29.6	28.2	32.0	33.1
New Zealand	14.1	19.3	24.6	-17.2	5.8	17.2	19.3	17.2
Norway	32.7	35.8	41.5	22.4	32.2	32.4	34.0	34.5
Poland	34.1	34.8	35.4	-3.8	13.1	21.9	24.3	34.5
Portugal	37.3	41.5	47.0	24.0	30.4	36.7	39.1	39.6
Slovak Republic	39.0	41.3	43.2	29.2	30.4	36.5	38.0	40.4
Slovenia	40.2	43.1	46.0	15.2	28.5	35.8	38.9	42.0
Spain	34.7	39.0	43.4	23.3	33.4	35.6	37.6	37.3
Sweden	40.5	42.7	50.3	32.7	37.4	38.7	40.0	41.8
Switzerland	19.7	22.5	27.1	5.1	10.1	16.4	18.9	22.3
Turkey	36.2	39.5	42.8	34.9	37.9	37.6	39.0	38.2
United Kingdom	26.0	30.9	37.2	9.4	26.4	26.6	28.9	28.9
United States	23.5	27.2	33.8	2.3	10.1	18.9	22.1	25.1
<i>Unweighted average</i>								
OECD-Average	30.8	34.6	39.0	14.9	25.0	29.2	31.5	33.1
OECD-EU 22	37.1	41.5	45.9	18.7	29.6	34.6	37.3	39.7

Note: ch = children

1. Two-earner couple.