

**Table 3.1. Income tax plus employee and employer contributions less cash benefits, 2020**  
As % of labour costs, by household type and wage level

|                           | Single<br>no ch<br>67 (% AW) | Single<br>no ch<br>100 (% AW) | Single<br>no ch<br>167 (% AW) | Single<br>2 ch<br>67 (% AW) | Married<br>2 ch<br>100-0 (% AW) | Married<br>2 ch<br>100-67 (% AW) <sup>1</sup> | Married<br>2 ch<br>100-100 (% AW) <sup>1</sup> | Married<br>no ch<br>100-67 (% AW) <sup>1</sup> |
|---------------------------|------------------------------|-------------------------------|-------------------------------|-----------------------------|---------------------------------|---|--|--|
| Australia                 | 23.3                         | 28.4                          | 34.7                          | 1.2                         | 20.8                            | 26.3  | 28.4   | 26.3   |
| Austria                   | 42.7                         | 47.3                          | 51.0                          | 19.8                        | 32.0                            | 37.0  | 40.2   | 45.5   |
| Belgium                   | 44.1                         | 51.5                          | 58.1                          | 25.5                        | 34.9                            | 43.4  | 47.1   | 48.6   |
| Canada                    | 24.5                         | 30.4                          | 31.7                          | -17.9                       | 10.1                            | 23.5  | 26.8   | 29.0   |
| Chile                     | 7.0                          | 7.0                           | 8.3                           | 6.1                         | 7.0                             | 6.6   | 7.0  | 7.0  |
| Colombia                  | 0.0                          | 0.0                           | 0.0                           | -8.0                        | -5.4                            | -6.4  | -5.4   | 0.0  |
| Czech Republic            | 41.6                         | 43.9                          | 45.7                          | 21.9                        | 26.1                            | 35.1  | 37.3   | 43.0   |
| Denmark                   | 32.4                         | 35.2                          | 40.8                          | 4.0                         | 25.1                            | 30.5  | 32.2   | 34.1   |
| Estonia                   | 33.1                         | 36.9                          | 41.2                          | 17.9                        | 26.8                            | 30.5  | 32.8   | 35.4   |
| Finland                   | 34.6                         | 41.2                          | 47.8                          | 23.8                        | 36.7                            | 35.9  | 38.9   | 38.5   |
| France                    | 40.0                         | 46.6                          | 53.2                          | 17.3                        | 37.9                            | 40.2  | 43.6   | 43.9   |
| Germany                   | 44.9                         | 49.0                          | 51.2                          | 28.1                        | 32.9                            | 41.5  | 44.3   | 47.2   |
| Greece                    | 35.3                         | 40.1                          | 46.0                          | 28.9                        | 37.1                            | 37.4  | 40.6   | 39.3   |
| Hungary                   | 43.6                         | 43.6                          | 43.6                          | 22.6                        | 30.1                            | 35.6  | 36.9   | 43.6   |
| Iceland                   | 28.7                         | 32.3                          | 37.1                          | 16.1                        | 18.6                            | 29.9  | 32.0   | 30.9   |
| Ireland                   | 24.1                         | 32.3                          | 41.2                          | 1.3                         | 16.1                            | 24.2  | 29.1   | 28.1   |
| Israel                    | 15.3                         | 22.4                          | 32.0                          | 2.7                         | 19.9                            | 16.0  | 19.2   | 19.1   |
| Italy                     | 40.0                         | 46.0                          | 53.7                          | 23.9                        | 36.4                            | 40.0  | 43.4   | 43.6   |
| Japan                     | 31.2                         | 32.7                          | 35.2                          | 17.4                        | 27.5                            | 29.7  | 30.7   | 32.1   |
| Korea                     | 20.0                         | 23.3                          | 26.1                          | 13.9                        | 18.3                            | 19.3  | 21.0   | 22.0   |
| Latvia                    | 38.1                         | 41.8                          | 42.8                          | 23.4                        | 31.1                            | 33.9  | 36.4   | 40.3   |
| Lithuania                 | 33.3                         | 36.9                          | 39.9                          | 8.2                         | 20.1                            | 29.4  | 31.9   | 35.4   |
| Luxembourg                | 29.9                         | 37.5                          | 45.1                          | 6.1                         | 16.3                            | 25.5  | 30.4   | 32.4   |
| Mexico                    | 16.5                         | 20.2                          | 23.2                          | 16.5                        | 20.2                            | 18.7  | 20.2   | 18.7   |
| Netherlands               | 29.0                         | 36.4                          | 41.5                          | 6.0                         | 30.0                            | 28.5  | 32.3   | 33.4   |
| New Zealand               | 14.0                         | 19.1                          | 24.5                          | -18.1                       | 5.0                             | 17.6  | 19.1   | 17.1   |
| Norway                    | 32.8                         | 35.8                          | 41.5                          | 22.4                        | 32.2                            | 32.5  | 34.0   | 34.6   |
| Poland                    | 34.1                         | 34.8                          | 35.4                          | -3.5                        | 13.2                            | 22.0  | 24.4   | 34.5   |
| Portugal                  | 37.1                         | 41.3                          | 46.7                          | 23.4                        | 30.0                            | 36.4  | 38.8   | 39.4   |
| Slovak Republic           | 38.8                         | 41.2                          | 43.2                          | 28.9                        | 30.1                            | 36.3  | 37.9   | 40.3   |
| Slovenia                  | 40.1                         | 42.9                          | 45.9                          | 14.3                        | 25.5                            | 35.5  | 38.6   | 41.8   |
| Spain                     | 35.8                         | 39.3                          | 43.8                          | 24.5                        | 33.9                            | 36.3  | 37.9   | 37.9   |
| Sweden                    | 40.5                         | 42.7                          | 50.4                          | 32.8                        | 37.5                            | 38.7  | 40.1   | 41.8   |
| Switzerland               | 19.4                         | 22.1                          | 26.7                          | 4.4                         | 9.6                             | 15.7  | 18.2   | 21.9   |
| Turkey                    | 36.4                         | 39.7                          | 42.9                          | 35.1                        | 38.2                            | 37.8  | 39.2   | 38.4   |
| United Kingdom            | 26.0                         | 30.8                          | 37.2                          | 9.2                         | 26.4                            | 26.5  | 28.9   | 28.9   |
| United States             | 24.9                         | 28.3                          | 34.5                          | 7.0                         | 14.0                            | 21.3  | 24.1   | 26.2   |
| <i>Unweighted average</i> |                              |                               |                               |                             |                                 |   |  |  |
| <b>OECD-Average</b>       | <b>30.6</b>                  | <b>34.6</b>                   | <b>39.0</b>                   | <b>13.7</b>                 | <b>24.4</b>                     | <b>28.9</b>                                   | <b>31.3</b>                                    | <b>33.0</b>                                    |
| <b>OECD-EU 22</b>         | <b>37.0</b>                  | <b>41.3</b>                   | <b>45.8</b>                   | <b>18.2</b>                 | <b>29.1</b>                     | <b>34.3</b>                                   | <b>37.1</b>                                    | <b>39.5</b>                                    |

Note: ch = children

1. Two-earner couple.