

Table 3.1. Income tax plus employee and employer contributions less cash benefits, 2021
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	21.6	27.1	33.0	-1.0	19.1	24.9	27.1	24.9
Austria	43.3	47.8	51.1	22.8	34.1	38.4	41.5	46.0
Belgium	46.2	52.6	58.9	29.4	37.3	45.2	48.4	50.0
Canada	28.9	31.5	34.5	2.8	20.4	27.8	30.1	30.4
Chile	-6.5	7.0	8.3	-24.4	-18.5	-8.6	-5.8	-1.8
Colombia	0.0	0.0	0.0	-7.4	-5.0	-6.0	-5.0	0.0
Costa Rica	29.2	29.2	31.0	29.2	29.2	29.2	29.2	29.2
Czech Republic	37.6	39.9	41.8	16.2	21.8	30.7	33.0	39.3
Denmark	32.7	35.4	41.1	5.3	25.7	30.9	32.5	34.3
Estonia	33.9	38.1	41.2	20.0	28.9	32.0	34.4	36.4
Finland	36.2	42.7	49.1	26.1	38.6	37.6	40.6	40.1
France	41.1	47.0	54.0	20.6	39.0	40.9	44.1	44.3
Germany	44.2	48.1	50.7	28.0	32.7	40.9	43.5	46.3
Greece	31.9	36.7	41.8	24.6	33.2	33.6	37.1	35.8
Hungary	43.2	43.2	43.2	23.4	30.5	35.6	36.8	43.2
Iceland	28.2	32.2	37.4	16.5	20.0	29.9	32.2	30.6
Ireland	25.0	34.0	42.4	6.2	19.0	26.5	31.0	30.1
Israel	17.6	24.2	34.1	6.0	21.9	18.1	21.3	21.1
Italy	41.2	46.5	54.7	26.4	37.9	40.9	44.0	44.4
Japan	31.2	32.6	35.6	17.1	27.4	29.6	30.6	32.1
Korea	20.4	23.6	26.6	15.4	19.6	20.2	21.8	22.3
Latvia	37.9	40.5	42.6	24.3	31.4	34.0	36.0	39.5
Lithuania	34.4	37.6	40.2	13.5	23.6	31.0	33.2	36.3
Luxembourg	32.3	40.2	46.6	12.9	19.7	29.4	34.0	35.4
Mexico	16.8	19.6	22.7	16.8	19.6	18.5	19.6	18.5
Netherlands	27.6	35.3	40.7	4.6	29.1	27.4	31.3	32.2
New Zealand	14.2	19.4	24.8	-16.3	6.5	17.3	19.4	17.3
Norway	32.9	36.0	41.7	23.1	32.6	32.7	34.3	34.7
Poland	34.2	34.9	35.9	1.5	14.3	22.7	24.9	34.6
Portugal	37.6	41.8	47.3	24.7	30.9	37.2	39.5	40.0
Slovak Republic	39.0	41.3	43.3	27.9	29.6	35.9	37.6	40.4
Slovenia	40.4	43.6	46.4	17.0	29.5	36.4	39.5	42.3
Spain	35.7	39.3	43.7	24.4	33.8	36.2	37.9	37.8
Sweden	39.8	42.6	50.5	32.4	37.6	38.5	40.1	41.5
Switzerland	19.9	22.8	27.4	5.6	10.6	16.8	19.3	22.5
Turkey	36.3	39.9	43.1	34.9	38.3	37.9	39.4	38.5
United Kingdom	26.7	31.3	37.7	21.0	27.0	27.2	29.4	29.4
United States	24.7	28.4	34.7	-0.1	8.5	17.9	21.6	26.1
<i>Unweighted average</i>								
OECD-Average	30.5	34.6	38.9	15.0	24.6	28.8	31.2	32.8
OECD-EU 22	37.1	41.3	45.8	19.6	29.9	34.6	37.3	39.6

Note: ch = children

1. Two-earner couple.