

**Table 5.1. Income tax plus employee and employer contributions less cash benefits, 2021**  
As % of labour costs, by household type and wage level

|                           | Single<br>no children<br>67 (% AW) | Single<br>no children<br>100 (% AW) | Single<br>no children<br>167 (% AW) | Single<br>2 children<br>67 (% AW) | Married<br>2 children<br>100-0 (% AW) | Married<br>2 children<br>100-67 (% AW) <sup>1</sup> | Married<br>2 children<br>100-100 (% AW) <sup>1</sup> | Married<br>no children<br>100-67 (% AW) <sup>1</sup> |
|---------------------------|------------------------------------|-------------------------------------|-------------------------------------|-----------------------------------|---------------------------------------|---|--|--|
| Australia                 | 21.6                               | 27.1                                | 33.0                                | -1.0                              | 19.1                                  | 24.9  | 27.1   | 24.9   |
| Austria                   | 43.2                               | 47.8                                | 51.1                                | 22.8                              | 34.1                                  | 38.4  | 41.5   | 46.0   |
| Belgium                   | 45.7                               | 52.4                                | 58.7                                | 28.0                              | 36.5                                  | 44.8  | 48.1   | 49.7   |
| Canada                    | 29.5                               | 31.5                                | 35.0                                | 6.1                               | 21.1                                  | 28.4  | 30.4   | 30.7   |
| Chile                     | -6.5                               | 7.0                                 | 8.3                                 | -24.3                             | -18.5                                 | -8.6  | -5.7   | -1.8   |
| Colombia                  | 0.0                                | 0.0                                 | 0.0                                 | -7.6                              | -5.1                                  | -6.1  | -5.1   | 0.0  |
| Costa Rica                | 29.2                               | 29.2                                | 31.0                                | 29.2                              | 29.2                                  | 29.2  | 29.2   | 29.2   |
| Czech Republic            | 37.7                               | 40.0                                | 41.9                                | 16.7                              | 22.0                                  | 33.7  | 35.5   | 39.1   |
| Denmark                   | 32.6                               | 35.4                                | 40.9                                | 4.9                               | 25.5                                  | 30.7  | 32.4   | 34.2   |
| Estonia                   | 33.9                               | 38.2                                | 41.2                                | 20.2                              | 29.1                                  | 32.1  | 34.5   | 36.5   |
| Finland                   | 36.8                               | 43.1                                | 49.4                                | 27.0                              | 39.1                                  | 38.2  | 41.1   | 40.6   |
| France                    | 40.6                               | 46.9                                | 53.9                                | 19.4                              | 39.0                                  | 40.6  | 43.9   | 44.2   |
| Germany                   | 44.3                               | 48.1                                | 50.7                                | 28.1                              | 32.8                                  | 41.0  | 43.5   | 46.4   |
| Greece                    | 32.4                               | 37.1                                | 42.2                                | 25.4                              | 33.7                                  | 34.2  | 37.5   | 36.2   |
| Hungary                   | 43.2                               | 43.2                                | 43.2                                | 23.5                              | 30.6                                  | 35.6  | 36.9   | 43.2   |
| Iceland                   | 28.5                               | 32.3                                | 37.6                                | 17.3                              | 20.7                                  | 30.3  | 32.3   | 30.8   |
| Ireland                   | 25.3                               | 34.5                                | 42.8                                | 8.1                               | 20.0                                  | 27.3  | 31.6   | 30.8   |
| Israel                    | 16.7                               | 23.4                                | 33.3                                | 4.4                               | 21.1                                  | 17.1  | 20.4   | 20.3   |
| Italy                     | 40.4                               | 45.4                                | 54.2                                | 24.1                              | 35.8                                  | 39.5  | 42.6   | 43.4   |
| Japan                     | 31.2                               | 32.6                                | 35.6                                | 16.7                              | 27.3                                  | 29.6  | 30.5   | 32.0   |
| Korea                     | 20.7                               | 23.8                                | 26.8                                | 15.7                              | 19.9                                  | 20.5  | 22.1   | 22.6   |
| Latvia                    | 37.9                               | 40.5                                | 42.6                                | 24.3                              | 31.4                                  | 34.0  | 36.0   | 39.5   |
| Lithuania                 | 34.3                               | 37.6                                | 40.2                                | 13.2                              | 23.4                                  | 30.9  | 33.1   | 36.3   |
| Luxembourg                | 31.8                               | 39.8                                | 46.4                                | 11.6                              | 19.0                                  | 28.7  | 33.4   | 34.8   |
| Mexico                    | 19.1                               | 20.2                                | 23.3                                | 19.1                              | 20.2                                  | 19.8  | 20.2   | 19.8   |
| Netherlands               | 27.1                               | 34.9                                | 40.5                                | 4.3                               | 28.7                                  | 27.0  | 30.9   | 31.8   |
| New Zealand               | 14.2                               | 19.4                                | 24.8                                | -16.4                             | 6.4                                   | 17.3  | 19.4   | 17.3   |
| Norway                    | 32.6                               | 35.7                                | 41.4                                | 22.4                              | 32.1                                  | 32.3  | 33.9   | 34.4   |
| Poland                    | 34.2                               | 34.9                                | 35.9                                | 1.5                               | 14.3                                  | 22.7  | 24.9   | 34.6   |
| Portugal                  | 37.6                               | 41.9                                | 47.4                                | 24.8                              | 30.9                                  | 37.2  | 39.5   | 40.0   |
| Slovak Republic           | 39.2                               | 41.5                                | 43.4                                | 28.3                              | 30.0                                  | 36.2  | 37.8   | 40.5   |
| Slovenia                  | 40.4                               | 43.5                                | 46.4                                | 16.7                              | 29.3                                  | 36.3  | 39.4   | 42.3   |
| Spain                     | 36.0                               | 39.5                                | 44.0                                | 25.0                              | 34.2                                  | 36.5  | 38.2   | 38.1   |
| Sweden                    | 39.8                               | 42.5                                | 50.3                                | 32.2                              | 37.4                                  | 38.3  | 39.9   | 41.4   |
| Switzerland               | 20.2                               | 23.2                                | 27.7                                | 6.1                               | 11.2                                  | 17.3  | 19.9   | 22.9   |
| Türkiye                   | 36.3                               | 39.9                                | 43.1                                | 34.9                              | 38.3                                  | 37.9  | 39.4   | 38.5   |
| United Kingdom            | 25.9                               | 30.8                                | 37.2                                | 17.4                              | 26.3                                  | 26.5  | 28.8   | 28.9   |
| United States             | 24.7                               | 28.3                                | 34.6                                | -0.8                              | 8.2                                   | 17.8  | 21.4   | 26.0   |
| <i>Unweighted average</i> |                                    |                                     |                                     |                                   |                                       |   |  |  |
| <b>OECD-Average</b>       | <b>30.5</b>                        | <b>34.6</b>                         | <b>38.9</b>                         | <b>15.0</b>                       | <b>24.6</b>                           | <b>28.9</b>   | <b>31.2</b>  | <b>32.8</b>  |
| <b>OECD-EU 22</b>         | <b>37.0</b>                        | <b>41.3</b>                         | <b>45.8</b>                         | <b>19.6</b>                       | <b>29.9</b>                           | <b>34.7</b>   | <b>37.4</b>  | <b>39.5</b>  |

1. Two-earner couple.