

## II. TAX BURDEN TRENDS 2000-2014

**Table 6.7a. Income tax plus employee and employer contributions less cash benefits, married couple at 100% and 67% of average earnings**

Tax burden as a % of labour costs, two-earner married couple with two children

	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014
Australia	26.7	23.9	23.5	23.0	22.4	23.8	24.3	24.9	25.2	25.6
Austria	39.0	40.6	41.2	41.6	39.7	40.1	40.7	41.2	41.7	41.9
Belgium	50.9	48.3	48.3	48.5	48.3	48.9	49.1	49.0	48.5	48.4
Canada	29.7	28.6	27.4	27.3	26.6	26.5	26.8	27.0	27.2	27.3
Chile	5.3	5.4	5.4	5.5	5.5	6.6	6.6	6.6	6.6	6.6
Czech Republic	36.3	37.8	34.1	34.5	34.2	34.3	35.5	35.1	35.1	35.5
Denmark	38.7	35.8	35.9	35.7	35.1	33.7	34.0	34.2	33.8	33.6
Estonia	37.4	33.4	34.4	32.6	34.7	35.8	36.2	36.6	36.3	36.7
Finland	41.3	38.3	38.4	38.5	37.2	37.0	37.0	37.1	37.8	38.7
France	43.3	44.7	44.9	45.1	45.1	45.3	45.4	45.5	44.1	43.7
Germany	45.4	45.0	44.6	44.2	43.0	41.5	42.3	42.4	42.0	42.2
Greece	39.4	42.0	41.1	40.6	40.5	39.3	43.0	42.8	42.6	41.4
Hungary	47.0	42.0	44.8	45.1	44.4	39.6	37.9	39.6	40.1	40.4
Iceland	25.4	29.7	28.8	28.2	26.9	30.4	31.6	30.9	31.8	31.3
Ireland	21.8	13.8	12.8	12.9	14.6	16.2	17.8	18.0	19.6	20.3
Israel <sup>1</sup>	21.6	16.8	17.2	16.0	14.8	14.4	14.1	13.8	14.1	14.7
Italy	44.2	41.9	41.2	41.7	41.9	42.5	43.0	43.2	43.1	42.4
Japan	22.9	25.7	26.0	26.2	25.9	25.4	26.4	28.2	28.5	28.8
Korea	15.5	16.7	17.4	17.8	17.3	17.9	18.2	18.6	18.9	19.2
Luxembourg	23.0	21.4	22.7	21.2	20.8	21.4	23.4	23.4	24.7	25.2
Mexico	10.4	13.2	14.0	13.4	13.9	14.2	16.5	16.8	17.1	17.5
Netherlands	38.1	32.8	32.9	33.6	31.7	31.9	31.8	32.2	30.6	31.0
New Zealand	19.0	15.9	16.1	15.7	14.7	13.9	13.2	14.7	15.9	16.3
Norway	33.0	33.1	33.3	33.5	33.3	33.4	33.7	33.7	33.7	33.5
Poland	37.7	38.5	34.1	30.6	30.4	30.7	31.0	32.3	32.5	32.6
Portugal	33.0	33.3	32.8	32.2	31.2	32.5	34.3	34.5	37.0	36.8
Slovak Republic	36.9	31.6	32.2	33.0	31.2	31.5	32.7	33.6	35.2	35.4
Slovenia	37.1	35.9	35.7	34.9	34.2	34.0	34.1	34.3	34.4	34.5
Spain	35.4	36.3	35.8	34.6	34.9	36.7	37.0	37.5	37.6	37.6
Sweden	46.0	43.3	41.0	40.5	39.1	38.6	38.7	38.8	39.1	38.7
Switzerland	17.7	16.8	17.2	15.7	16.2	16.4	16.4	16.3	16.0	16.1
Turkey <sup>2</sup>	39.9	42.3	42.4	38.6	36.0	35.9	35.9	36.0	36.2	36.8
United Kingdom	28.4	29.4	29.9	28.6	28.0	28.4	28.1	27.7	26.8	26.5
United States	26.3	24.3	24.7	24.0	25.2	25.5	24.8	25.1	26.8	26.9
<i>Unweighted average</i>										
<b>OECD-Average</b>	<b>32.2</b>	<b>31.1</b>	<b>30.9</b>	<b>30.4</b>	<b>30.0</b>	<b>30.1</b>	<b>30.6</b>	<b>30.9</b>	<b>31.2</b>	<b>31.3</b>
<b>OECD-EU 21</b>	<b>38.1</b>	<b>36.5</b>	<b>36.1</b>	<b>35.7</b>	<b>35.3</b>	<b>35.2</b>	<b>35.9</b>	<b>36.1</b>	<b>36.3</b>	<b>36.3</b>

Disclaimer: <http://oe.cd/disclaimer>

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

2. Wage figures are based on the old definition of average worker (ISIC D, rev3.) for years 2000 to 2009.