

**Table 6.8. Income tax plus employee and employer contributions less cash benefits,  
married couple at 100% and 67% of average wage**  
Tax burden as a % of labour costs, two-earner married couple without children

	2000	2010	2013	2014	2015	2016	2017	2018	2019	2020
Australia	29.0	24.5	25.2	25.5	26.2	26.5	26.6	27.0	25.8	26.3
Austria	45.7	46.3	47.3	47.6	47.8	45.6	45.7	45.9	46.2	45.5
Belgium	56.2	53.8	53.4	53.4	53.0	51.4	51.2	50.1	49.6	48.6
Canada	31.3	29.0	29.6	30.0	30.0	29.9	29.1	29.3	29.0	29.0
Chile	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Colombia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Czech Republic	42.1	40.9	41.2	41.4	41.7	41.9	42.4	42.8	43.0	43.0
Denmark	39.8	35.0	34.8	34.6	34.9	34.9	34.8	34.2	34.4	34.1
Estonia	40.7	39.5	39.5	39.6	38.6	38.6	38.6	34.8	35.5	35.4
Finland	45.6	40.1	40.9	41.4	41.3	41.8	40.6	40.2	39.6	38.5
France	47.7	48.7	47.5	47.0	46.7	46.4	46.0	46.0	45.5	43.9
Germany	50.5	47.2	47.4	47.4	47.6	47.7	47.7	47.6	47.4	47.2
Greece	38.7	39.2	40.8	39.9	38.2	39.5	39.9	40.2	40.2	39.3
Hungary	53.4	45.5	49.0	49.0	49.0	48.2	46.2	45.0	44.6	43.6
Iceland	26.8	31.4	32.4	32.2	32.7	32.5	31.5	31.6	31.4	30.9
Ireland	31.3	26.7	29.4	29.6	28.8	28.4	28.4	28.8	29.1	28.1
Israel	26.4	17.5	17.1	17.8	18.5	19.0	18.8	19.4	19.7	19.1
Italy	45.7	45.9	46.6	45.4	45.0	45.0	44.9	44.9	45.2	43.6
Japan	29.3	29.7	31.0	31.4	31.7	31.9	31.9	32.1	32.1	32.1
Korea	15.7	19.0	19.8	19.9	20.2	20.5	20.7	21.1	21.7	22.0
Latvia	42.6	43.7	43.4	42.6	42.2	42.0	42.2	41.4	41.3	40.3
Lithuania	44.6	39.9	40.5	40.2	40.4	40.4	39.7	39.3	36.5	35.4
Luxembourg	30.7	30.6	33.2	33.7	34.5	34.7	32.7	33.1	33.3	32.4
Mexico	10.6	14.7	17.3	17.6	17.9	18.2	18.7	18.3	18.8	18.7
Netherlands	41.0	36.3	37.5	36.1	35.0	34.5	34.6	35.0	34.0	33.4
New Zealand	19.0	15.9	15.4	15.7	15.9	16.2	16.4	16.6	16.8	17.1
Norway	37.2	36.0	36.1	35.7	35.5	35.0	34.7	34.6	34.5	34.6
Poland	37.7	33.8	35.2	35.4	35.4	35.3	35.4	35.5	35.3	34.5
Portugal	35.6	35.1	38.9	38.6	39.8	39.4	39.5	38.9	39.3	39.4
Slovak Republic	41.6	36.8	40.2	40.4	40.5	40.7	40.8	41.0	41.0	40.3
Slovenia	44.8	41.0	40.8	40.9	41.0	41.1	41.8	41.9	42.2	41.8
Spain	37.1	38.5	39.3	39.3	38.0	38.0	37.9	38.0	38.0	37.9
Sweden	49.5	41.9	42.2	41.7	41.8	42.0	42.1	42.2	41.7	41.8
Switzerland	22.9	21.8	22.0	21.6	21.6	21.8	21.9	22.0	22.0	21.9
Turkey <sup>1</sup>	39.9	35.9	36.4	37.2	37.3	36.1	36.7	37.4	38.2	38.4
United Kingdom	31.2	31.3	29.5	29.1	28.9	29.0	29.1	29.1	29.0	28.9
United States	30.5	29.5	30.3	30.4	30.2	30.2	30.2	28.3	28.3	26.2
<i>Unweighted average</i>										
<b>OECD-Average</b>	<b>35.1</b>	<b>33.2</b>	<b>34.0</b>	<b>34.0</b>	<b>33.9</b>	<b>33.8</b>	<b>33.7</b>	<b>33.5</b>	<b>33.4</b>	<b>33.0</b>
<b>OECD-EU 22</b>	<b>42.8</b>	<b>40.3</b>	<b>41.3</b>	<b>41.1</b>	<b>41.0</b>	<b>40.8</b>	<b>40.6</b>	<b>40.3</b>	<b>40.1</b>	<b>39.5</b>

1. Wage figures are based on the old definition of average worker (ISIC D, rev3.) for years 2000 to 2006.