

II. TAX BURDEN TRENDS 2000-2017

Table 6.5a. Income tax plus employee and employer contributions less cash benefits, married couple at 100% of average earnings

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

	2000	2007	2010	2011	2012	2013	2014	2015	2016	2017
Australia	23.4	14.9	14.6	15.2	16.8	16.9	17.4	17.8	18.1	20.8
Austria	35.2	37.7	36.4	37.3	37.9	38.6	38.9	39.2	36.8	37.0
Belgium	42.6	40.3	41.2	41.4	41.3	40.7	40.6	40.3	38.5	38.3
Canada	23.1	19.7	17.6	18.0	18.2	18.6	19.3	11.0	11.6	11.5
Chile	6.3	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Czech Republic	22.0	21.3	21.1	26.8	26.1	26.1	26.7	26.8	25.1	25.9
Denmark	28.8	27.6	25.4	25.9	26.2	25.9	25.6	25.9	25.8	25.8
Estonia	32.8	29.5	31.0	31.8	32.4	32.4	32.9	28.6	28.5	28.9
Finland	40.3	38.2	37.0	37.2	37.3	38.1	38.6	38.9	39.6	38.4
France	41.3	42.5	42.9	43.0	43.1	41.1	40.5	40.5	40.0	39.4
Germany	35.3	35.5	32.6	33.8	34.0	33.6	33.8	34.0	34.2	34.5
Greece	40.5	42.4	40.4	43.5	43.4	40.6	39.7	37.7	38.6	39.0
Hungary	43.9	44.0	36.7	33.0	34.2	34.2	34.8	35.3	33.8	30.8
Iceland	13.1	19.1	19.2	21.3	19.6	21.3	21.8	23.2	23.6	23.8
Ireland	15.5	4.0	4.7	5.6	8.0	9.3	9.7	9.3	8.2	10.8
Israel ¹	25.5	21.9	17.5	17.1	16.6	17.0	18.7	19.2	19.6	19.5
Italy	39.3	35.7	37.8	38.5	38.8	38.4	38.5	38.7	38.7	38.6
Japan	26.4	23.8	22.1	23.1	25.7	26.0	26.5	27.0	27.2	27.4
Korea	15.7	17.5	17.8	18.0	18.5	19.1	19.4	19.8	20.1	20.4
Latvia	31.4	34.4	34.8	35.0	35.4	35.1	31.9	31.4	31.6	32.7
Luxembourg	11.7	10.9	11.6	13.7	13.6	14.6	15.2	16.0	16.2	15.3
Mexico	12.7	15.9	16.0	18.7	19.0	19.3	19.5	19.8	20.1	20.4
Netherlands	29.9	29.6	30.8	31.1	32.1	34.5	33.0	31.4	31.9	32.3
New Zealand	13.6	0.8	-0.9	-1.1	0.6	2.4	3.8	4.9	5.5	6.4
Norway	28.4	30.5	30.7	31.2	31.1	31.2	32.0	32.1	31.7	31.4
Poland	33.3	32.4	28.4	28.4	29.6	29.9	30.3	30.6	14.4	10.0
Portugal	30.2	27.7	26.3	27.3	27.9	30.2	29.8	30.8	28.7	28.8
Slovak Republic	30.8	23.9	22.9	24.9	25.8	27.6	28.1	28.5	29.0	29.6
Slovenia	25.0	24.5	22.9	23.2	23.2	23.2	23.5	23.6	23.9	24.5
Spain	32.3	32.9	34.0	34.3	34.7	34.8	34.9	33.7	33.7	33.7
Sweden	44.3	39.4	37.2	37.4	37.6	37.9	37.4	37.7	38.0	38.2
Switzerland	11.7	11.4	10.3	10.2	10.1	9.8	9.3	9.2	9.2	9.1
Turkey ²	40.4	42.2	35.4	35.5	35.6	35.8	36.6	36.7	36.6	37.0
United Kingdom	27.8	28.4	26.5	26.4	27.5	26.8	26.4	25.8	26.0	26.1
United States	21.2	19.2	18.5	18.5	18.6	20.3	20.6	20.4	20.6	20.8
<i>Unweighted average</i>										
OECD-Average	27.9	26.5	25.4	26.1	26.5	26.8	26.9	26.6	26.1	26.1
OECD-EU 22	32.5	31.0	30.1	30.9	31.4	31.5	31.4	31.1	30.1	29.9

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 2006.