

**Table 6.5. Income tax plus employee and employer contributions less cash benefits,
married couple at 100% of average wage**
Tax burden as a % of labour costs, one-earner married couple with two children

	2000	2010	2014	2015	2016	2017	2018	2019	2020	2021
Australia	23.4	14.6	17.4	17.8	18.0	20.7	21.5	20.8	20.8	19.1
Austria	35.2	36.4	38.9	39.2	36.8	37.0	37.3	33.7	32.2	34.1
Belgium	42.6	41.2	40.6	40.3	38.5	38.4	37.4	36.6	36.4	37.3
Canada	27.1	24.7	23.5	19.2	20.8	20.2	20.1	19.5	18.7	20.4
Chile	6.3	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	-18.5
Colombia	-4.6	-3.8	-3.9	-4.4	-4.5	-4.4	-4.3	-4.3	-4.7	-5.0
Costa Rica	27.8	28.0	28.0	28.2	28.2	28.6	29.0	29.0	29.2	29.2
Czech Republic	22.0	21.1	26.7	26.8	25.3	26.0	25.5	26.7	26.8	21.8
Denmark	28.2	24.9	24.9	25.3	25.2	25.2	24.9	25.3	25.2	25.7
Estonia	32.8	31.0	32.9	28.6	28.5	29.0	26.1	27.1	27.6	28.9
Finland	40.3	37.0	38.6	38.9	39.6	38.5	38.2	37.9	37.0	38.6
France	41.3	42.9	40.5	40.5	40.0	39.4	39.3	38.5	37.7	39.0
Germany	35.3	32.6	33.8	34.0	34.1	34.3	34.3	34.2	32.5	32.7
Greece	40.3	40.3	39.5	37.3	38.1	38.3	37.1	37.2	35.5	33.2
Hungary	43.9	36.7	34.8	35.3	33.8	31.4	30.2	30.1	30.2	30.5
Iceland	13.1	19.2	21.8	23.2	23.3	21.6	20.2	19.9	19.5	20.0
Ireland	20.4	14.7	18.5	17.7	16.9	16.9	17.6	17.9	18.5	19.0
Israel	25.5	17.5	18.7	19.2	19.6	19.5	20.2	20.5	20.8	21.9
Italy	39.3	37.8	38.5	38.6	38.6	38.4	38.6	39.0	37.4	37.9
Japan	26.4	22.1	26.5	27.0	27.2	27.3	27.5	27.5	27.3	27.4
Korea	15.7	17.8	18.6	19.0	19.5	19.7	20.3	20.4	18.5	19.6
Latvia	31.4	34.8	31.9	31.4	31.5	32.6	32.6	32.2	32.1	31.4
Lithuania	45.7	34.7	35.6	36.1	37.8	35.7	33.3	30.0	20.7	23.6
Luxembourg	11.7	12.9	16.5	17.5	17.7	16.6	17.1	17.4	18.6	19.7
Mexico	12.7	16.0	19.5	19.8	20.1	20.4	19.7	20.2	20.4	19.6
Netherlands	29.9	30.8	33.0	31.4	31.9	32.2	32.7	31.9	29.6	29.1
New Zealand	13.6	-0.9	4.1	5.2	6.0	7.1	2.8	4.3	5.8	6.5
Norway	28.4	30.7	32.0	31.9	31.6	31.3	32.3	32.0	32.2	32.6
Poland	33.3	28.4	30.3	30.6	14.4	10.5	15.0	17.4	13.1	14.3
Portugal	30.2	26.3	29.8	30.7	28.2	28.8	29.3	30.1	30.4	30.9
Slovak Republic	31.3	23.5	28.6	29.0	29.5	30.0	30.7	31.0	30.4	29.6
Slovenia	25.0	22.9	23.5	23.6	23.9	24.4	25.1	25.8	28.5	29.5
Spain	32.3	34.0	34.9	33.7	33.7	33.7	33.9	34.0	33.4	33.8
Sweden	44.3	37.2	37.4	37.7	38.0	38.2	37.7	37.3	37.4	37.6
Switzerland	11.7	10.3	9.3	9.2	9.6	9.6	9.8	10.0	10.1	10.6
Turkey ¹	40.4	35.4	36.6	36.7	36.6	37.3	37.7	38.0	37.9	38.3
United Kingdom	27.8	26.5	26.4	25.8	26.0	26.3	26.3	26.4	26.4	27.0
United States	21.2	18.5	20.6	20.4	20.6	20.9	18.5	18.6	10.1	8.5
<i>Unweighted average</i>										
OECD-Average	27.7	25.4	26.7	26.6	26.1	26.0	25.9	25.8	25.0	24.6
OECD-EU 22	33.5	31.0	32.3	32.0	31.0	30.7	30.6	30.5	29.6	29.9

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