

**Table 6.7. Income tax plus employee and employer contributions less cash benefits,
married couple, both at 100% of average wage
Tax burden as a % of labour costs, two-earner married couple with two children**

	2000	2010	2014	2015	2016	2017	2018	2019	2020	2021
Australia	29.6	26.8	27.7	28.3	28.6	28.6	28.9	27.9	28.4	27.1
Austria	41.7	42.9	44.7	45.0	42.5	42.7	42.9	41.3	40.4	41.5
Belgium	53.7	51.8	51.4	51.1	49.7	49.5	48.4	48.0	48.0	48.4
Canada	34.1	31.4	32.0	30.9	30.5	29.9	29.8	29.4	29.0	30.1
Chile	6.6	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	-5.8
Colombia	-4.6	-1.9	-2.0	-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	39.4	37.2	37.6	37.7	36.9	38.8	37.1	39.6	37.7	33.0
Denmark	38.1	32.7	32.4	32.7	32.7	32.7	32.3	32.5	32.3	32.5
Estonia	38.6	36.9	37.5	34.9	34.8	35.1	32.2	33.0	33.4	34.4
Finland	43.9	39.7	41.1	41.2	41.8	40.7	40.4	40.0	39.2	40.6
France	46.5	47.1	45.5	45.6	45.1	44.4	44.4	44.2	43.5	44.1
Germany	48.3	44.1	44.6	44.7	44.8	44.9	44.9	44.7	43.9	43.5
Greece	40.8	41.0	41.6	39.6	40.4	40.6	40.8	40.8	39.4	37.1
Hungary	49.3	41.7	41.9	42.2	41.0	38.8	37.6	37.3	36.9	36.8
Iceland	28.8	33.3	33.9	34.3	33.9	32.8	32.9	32.7	32.2	32.2
Ireland	33.7	27.0	30.8	29.9	29.3	29.2	29.7	30.1	30.6	31.0
Israel	25.0	16.7	17.6	18.2	18.8	18.7	19.5	19.7	20.1	21.3
Italy	45.9	44.7	45.2	45.3	45.3	45.1	45.2	45.5	44.1	44.0
Japan	28.9	26.6	29.9	30.2	30.4	30.5	30.7	30.7	30.5	30.6
Korea	16.1	19.1	20.2	20.5	20.9	21.1	21.6	21.9	21.2	21.8
Latvia	37.3	39.4	37.5	36.9	37.0	37.7	37.6	37.3	37.2	36.0
Lithuania	45.7	39.7	40.0	40.3	39.5	38.4	38.2	33.8	32.2	33.2
Luxembourg	25.9	27.0	31.1	32.1	32.3	30.7	31.3	31.6	33.0	34.0
Mexico	12.7	16.0	19.5	19.8	20.1	20.4	19.7	20.2	20.4	19.6
Netherlands	37.6	34.3	35.2	33.3	33.0	33.2	33.6	32.7	32.0	31.3
New Zealand	19.4	17.0	17.3	17.6	18.0	18.3	18.6	19.0	19.3	19.4
Norway	35.1	35.1	35.0	34.8	34.4	34.1	34.0	33.8	34.0	34.3
Poland	36.6	31.6	33.5	33.7	29.5	28.7	28.8	26.9	24.3	24.9
Portugal	35.5	35.0	39.3	38.4	38.4	38.7	38.3	38.9	39.1	39.5
Slovak Republic	41.3	33.9	37.6	37.8	38.0	38.2	38.5	38.6	38.0	37.6
Slovenia	41.1	37.8	37.2	37.2	37.1	37.3	38.7	39.0	38.9	39.5
Spain	37.2	38.3	39.3	38.0	38.0	37.9	38.0	38.1	37.6	37.9
Sweden	47.2	40.0	39.9	40.1	40.4	40.6	40.4	39.9	40.0	40.1
Switzerland	20.1	18.9	18.0	17.9	18.3	18.4	18.5	18.7	18.9	19.3
Turkey ¹	40.4	36.5	37.6	37.7	37.7	38.4	38.8	39.1	39.0	39.4
United Kingdom	30.2	30.3	28.7	28.6	28.7	28.9	28.9	28.9	28.9	29.4
United States	28.8	26.8	27.8	27.6	27.7	28.0	25.9	26.1	22.1	21.6
<i>Unweighted average</i>										
OECD-Average	33.8	31.9	32.7	32.5	32.3	32.2	32.1	31.9	31.5	31.2
OECD-EU 22	41.1	38.4	39.3	39.0	38.5	38.4	38.2	37.9	37.3	37.3

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