

II. TAX BURDEN TRENDS 2000-2017

Table 6.6a. Income tax plus employee and employer contributions less cash benefits, married couple with two children, at 100% and 33% of average earnings
Tax burden as a % of labour costs, two-earner married couple with two children

	2000	2007	2010	2011	2012	2013	2014	2015	2016	2017
Australia	24.6	19.6	18.0	17.9	18.8	19.9	20.9	22.7	24.4	24.5
Austria	36.3	38.3	36.7	37.4	37.8	38.3	38.5	38.5	36.5	36.6
Belgium	44.3	41.2	42.2	42.4	42.4	41.9	41.7	41.3	38.7	38.4
Canada	26.9	24.0	23.1	23.4	23.6	24.0	24.2	19.9	20.4	20.1
Chile	5.4	5.5	5.1	5.1	5.1	5.0	5.0	5.0	4.9	4.9
Czech Republic	31.0	29.4	30.3	33.2	32.6	32.5	32.9	32.8	31.4	31.7
Denmark	33.1	31.5	29.5	29.9	30.1	29.8	29.5	29.8	29.7	29.7
Estonia	35.6	32.5	34.1	34.5	35.0	34.8	35.2	31.7	31.7	32.2
Finland	39.3	36.4	35.0	35.0	34.9	35.6	36.1	35.9	36.4	35.4
France	40.5	40.0	40.6	40.7	41.0	39.4	37.5	37.8	37.5	36.9
Germany	41.2	40.6	37.7	38.6	38.8	38.4	38.6	38.7	38.9	39.1
Greece	39.0	40.4	38.9	41.9	41.9	39.9	38.9	37.1	38.0	38.3
Hungary	44.8	42.8	36.4	34.4	35.4	36.2	38.3	38.7	37.4	34.6
Iceland	20.2	25.1	26.2	27.7	26.9	28.0	28.3	29.1	29.4	29.3
Ireland	20.3	7.2	10.6	12.3	13.4	14.4	14.6	13.9	13.3	13.5
Israel ¹	21.7	18.3	14.9	13.5	13.0	13.2	15.8	16.1	16.5	16.4
Italy	41.1	37.8	39.6	40.2	40.5	40.3	38.9	38.4	38.4	38.3
Japan	27.7	25.0	24.0	25.1	27.2	27.5	28.0	28.4	28.6	28.7
Korea	15.3	17.3	17.8	18.0	18.6	19.0	19.2	19.5	19.7	20.0
Latvia	32.8	35.0	36.3	36.3	36.6	36.3	33.7	33.3	33.5	34.3
Luxembourg	15.8	15.6	15.9	18.0	17.9	19.0	19.6	20.5	20.6	19.1
Mexico	9.8	13.7	14.1	16.3	16.7	17.0	17.3	17.6	18.0	18.3
Netherlands	34.3	29.6	29.5	29.5	29.6	31.7	30.1	28.5	27.7	27.9
New Zealand	18.5	9.7	7.4	7.0	8.6	10.0	11.1	12.0	12.8	13.5
Norway	30.8	31.4	31.6	32.0	31.8	31.7	31.3	31.3	30.8	30.5
Poland	34.6	32.5	29.3	29.7	31.1	31.3	31.7	31.9	25.8	24.2
Portugal	30.6	28.8	28.2	28.4	28.9	31.2	30.8	31.2	30.1	30.2
Slovak Republic	35.1	29.0	27.2	29.4	30.3	33.0	33.4	31.7	32.0	32.2
Slovenia	33.7	32.1	30.4	30.6	30.6	30.5	33.9	34.1	34.1	34.3
Spain	35.0	35.1	35.7	35.9	36.4	36.4	36.5	35.5	35.5	35.4
Sweden	44.7	39.1	36.8	36.9	37.1	37.4	36.9	37.1	37.5	37.7
Switzerland	14.6	14.1	13.3	13.2	13.1	12.9	12.3	12.3	12.2	12.2
Turkey ²	39.7	41.9	34.3	34.4	34.4	34.7	35.4	35.5	33.8	34.2
United Kingdom	25.5	26.4	24.7	24.8	24.4	23.3	22.6	22.4	22.7	22.8
United States	25.0	23.5	23.0	22.6	22.7	24.3	24.6	24.3	24.4	24.5
<i>Unweighted average</i>										
OECD-Average	30.0	28.3	27.4	27.9	28.2	28.5	28.7	28.4	28.1	28.0
OECD-EU 22	34.9	32.8	32.1	32.7	33.0	33.3	33.2	32.8	32.2	32.0

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.