

**Table 6.6. Income tax plus employee and employer contributions less cash benefits,  
married couple with two children, at 100% and 67% 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	26.7	23.8	25.5	26.2	26.5	26.6	27.0	25.8	26.3	24.9
Austria	39.0	40.1	42.0	42.2	39.9	40.0	40.3	38.3	37.1	38.4
Belgium	50.9	48.9	48.4	48.1	46.4	46.3	45.1	44.6	44.5	45.2
Canada	31.9	29.7	30.3	28.4	28.1	27.5	27.5	27.0	26.6	27.8
Chile	6.6	6.6	6.7	6.7	6.7	6.7	6.7	6.7	6.6	-8.6
Colombia	-5.5	-4.5	-4.7	-5.3	-5.4	-5.3	-5.2	-5.2	-5.6	-6.0
Costa Rica	27.8	28.0	28.0	28.2	28.2	28.6	29.0	29.0	29.2	29.2
Czech Republic	36.3	34.3	35.5	35.5	34.6	35.1	34.8	35.5	35.5	30.7
Denmark	35.8	31.0	30.8	31.1	31.1	31.0	30.6	30.8	30.6	30.9
Estonia	37.4	35.8	36.6	33.7	33.6	33.9	30.0	30.7	31.0	32.0
Finland	41.3	37.0	38.4	38.4	39.0	37.8	37.5	37.1	36.1	37.6
France	43.3	45.3	43.6	43.2	42.5	41.8	41.9	41.6	40.1	40.9
Germany	45.4	41.4	42.2	42.3	42.5	42.5	42.6	42.4	41.2	40.9
Greece	39.1	39.2	39.2	37.3	38.1	38.3	37.7	37.7	35.8	33.6
Hungary	47.0	39.6	40.5	40.8	39.6	37.3	36.2	35.9	35.6	35.6
Iceland	25.4	30.4	32.1	32.7	32.5	31.4	31.2	31.1	30.4	29.9
Ireland	29.3	22.1	25.7	24.8	24.3	24.4	24.9	25.5	26.1	26.5
Israel	21.6	14.4	15.1	15.5	15.8	15.8	16.3	16.5	16.7	18.1
Italy	44.2	42.5	41.9	41.5	41.5	41.4	41.5	41.7	40.6	40.9
Japan	28.2	25.4	28.9	29.3	29.4	29.5	29.7	29.7	29.6	29.6
Korea	15.5	17.9	18.7	19.0	19.4	19.7	20.1	20.4	19.5	20.2
Latvia	35.5	38.2	36.0	35.5	35.4	36.1	35.5	35.2	34.7	34.0
Lithuania	44.6	38.8	39.0	39.3	38.3	36.5	36.3	31.9	29.8	31.0
Luxembourg	21.4	22.5	26.5	27.5	27.7	25.8	26.4	26.8	28.3	29.4
Mexico	10.6	14.7	17.6	17.9	18.2	18.7	18.3	18.8	20.0	18.5
Netherlands	38.1	31.9	31.7	30.6	29.5	29.6	30.0	29.0	28.2	27.4
New Zealand	19.0	13.9	15.8	16.0	16.3	16.5	16.7	17.0	17.2	17.3
Norway	33.0	33.4	33.4	33.2	32.8	32.5	32.4	32.2	32.4	32.7
Poland	35.8	30.7	32.8	33.0	28.0	27.0	27.2	24.9	21.9	22.7
Portugal	33.0	32.5	36.7	35.7	35.9	36.2	35.8	36.5	36.7	37.2
Slovak Republic	37.2	31.9	35.8	36.0	36.3	36.6	37.0	37.1	36.5	35.9
Slovenia	37.1	34.0	34.5	34.6	34.4	35.1	35.3	35.7	35.8	36.4
Spain	35.4	36.7	37.6	36.3	36.3	36.2	36.3	36.4	35.6	36.2
Sweden	46.0	38.6	38.7	38.8	39.1	39.3	39.0	38.5	38.7	38.5
Switzerland	17.7	16.4	15.5	15.4	15.8	15.9	16.0	16.2	16.4	16.8
Turkey <sup>1</sup>	39.9	35.4	36.6	36.7	35.5	36.2	36.8	37.7	37.6	37.9
United Kingdom	28.4	28.4	26.3	26.2	26.4	26.6	26.6	26.6	26.6	27.2
United States	26.9	25.3	26.6	26.3	26.4	26.5	24.0	24.0	18.9	17.9
<i>Unweighted average</i>										
OECD-Average	31.8	29.8	30.7	30.5	30.2	30.0	29.9	29.7	29.2	28.8
OECD-EU 22	38.8	36.0	37.0	36.6	36.1	35.8	35.5	35.2	34.6	34.6

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