

II. TAX BURDEN TRENDS 2000-2015

Table 6.4a. Income tax plus employee and employer contributions less cash benefits, single parent at 67% of average earnings
Tax burden as a % of labour costs, single parent with two children

	2000	2005	2008	2009	2010	2011	2012	2013	2014	2015
Australia	4.0	-3.2	-4.9	-7.2	-6.5	-5.7	-3.2	-2.6	-1.8	-1.4
Austria	25.2	25.7	28.4	25.5	26.1	27.2	28.0	28.8	29.2	29.3
Belgium	36.4	35.4	35.9	35.7	36.8	37.0	36.9	36.2	36.1	35.8
Canada	-0.4	-0.9	-6.1	-9.7	-7.4	-7.0	-6.5	-6.1	-4.7	-5.9
Chile	2.8	3.0	3.2	3.3	6.0	6.0	6.1	6.1	6.1	6.1
Czech Republic	12.7	17.8	15.1	15.6	15.8	25.4	24.2	24.1	24.7	24.5
Denmark	12.3	10.1	11.3	10.6	9.0	9.7	9.7	9.2	7.2	7.6
Estonia	18.5	21.8	18.7	22.7	24.1	25.2	26.3	26.6	27.4	21.5
Finland	28.3	26.6	26.9	25.6	25.5	25.7	25.6	26.8	27.5	28.3
France	34.5	38.0	38.6	38.5	38.8	38.9	38.9	37.3	36.7	36.2
Germany	31.8	33.5	33.2	31.2	29.8	31.0	31.2	30.9	31.2	30.8
Greece	35.4	35.2	35.3	35.7	34.4	38.8	38.6	33.4	32.1	30.9
Hungary	34.0	26.1	29.9	29.8	27.4	20.2	23.0	25.5	26.4	27.2
Iceland	5.9	14.8	14.9	12.2	16.7	19.0	17.0	19.0	18.1	19.5
Ireland	-0.7	-19.2	-25.1	-29.4	-27.8	-26.2	-21.9	-20.7	-19.6	-18.6
Israel ¹	3.3	4.6	2.5	1.8	1.6	0.8	0.5	1.2	2.9	2.7
Italy	29.5	27.5	26.4	26.9	28.1	29.0	29.4	29.0	26.7	26.5
Japan	21.0	22.5	21.9	21.5	18.6	19.8	23.5	23.8	24.3	24.6
Korea	14.4	15.3	16.6	16.3	16.7	17.1	17.3	17.5	16.9	17.0
Luxembourg	4.4	3.1	2.2	-0.4	0.6	3.1	3.5	5.1	6.1	7.1
Mexico	7.6	10.1	11.0	11.9	12.9	13.2	13.6	14.4	14.7	15.0
Netherlands	26.4	22.9	13.8	11.4	12.2	12.1	12.2	11.3	11.0	8.8
New Zealand	-3.0	-6.2	-17.3	-17.1	-17.7	-18.3	-18.2	-16.9	-15.8	-14.4
Norway	16.4	18.8	20.6	20.6	20.9	21.6	21.7	22.0	22.0	22.1
Poland	27.7	33.2	28.4	28.4	28.4	28.4	29.6	29.6	29.6	25.1
Portugal	26.6	23.6	22.8	19.5	20.6	22.3	23.1	25.5	25.1	25.2
Slovak Republic	25.3	21.1	24.2	21.6	21.9	23.6	24.5	26.4	26.9	27.2
Slovenia	13.4	14.9	13.7	12.5	12.4	12.8	13.0	13.1	9.9	10.1
Spain	28.6	30.0	28.4	28.4	29.2	29.9	30.3	30.4	30.6	24.1
Sweden	39.9	38.4	34.1	33.0	32.3	32.6	32.9	33.2	33.0	33.4
Switzerland	6.5	6.1	3.1	4.4	4.7	5.0	5.0	4.6	4.6	4.7
Turkey ²	39.1	42.0	34.8	32.7	33.0	33.1	33.2	33.6	34.4	34.8
United Kingdom	15.3	13.7	11.6	8.5	9.3	7.1	6.7	5.7	4.7	5.4
United States	10.7	7.7	7.6	7.4	8.9	8.9	9.8	11.3	12.0	12.1
<i>Unweighted average</i>										
OECD-Average	18.6	18.1	16.5	15.6	16.0	16.7	17.2	17.5	17.5	17.2
OECD-EU 21	24.1	22.8	21.6	20.5	20.7	21.6	22.2	22.3	22.0	21.3

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.