

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

	2000	2010	2013	2014	2015	2016	2017	2018	2019	2020
Australia	4.0	-6.5	-2.6	-1.8	-1.4	-1.1	0.6	1.9	1.1	1.2
Austria	25.2	26.1	28.8	29.2	29.6	27.4	27.7	28.1	22.3	19.8
Belgium	36.4	36.8	36.2	36.1	35.6	33.5	33.4	32.3	31.4	25.5
Canada	-0.4	-7.5	-6.1	-4.7	-15.4	-15.2	-16.3	-14.8	-14.7	-17.9
Chile	5.9	6.1	6.2	6.2	6.2	6.2	6.2	6.2	6.2	6.1
Colombia	-6.9	-5.6	-5.9	-5.8	-6.6	-6.7	-6.6	-6.4	-6.5	-8.0
Czech Republic	12.7	15.8	24.1	24.8	24.7	22.0	22.6	21.4	22.4	21.9
Denmark	11.5	8.0	7.9	5.8	6.3	6.2	4.8	4.0	4.5	4.0
Estonia	18.5	24.1	26.6	27.4	21.7	21.8	22.8	17.4	18.1	17.9
Finland	28.3	25.5	26.8	27.3	27.2	27.9	26.5	26.5	25.9	23.8
France	34.5	38.8	37.1	36.6	36.0	24.3	24.6	24.9	20.4	17.3
Germany	31.8	29.8	31.0	31.3	30.9	31.2	31.4	31.6	31.5	28.1
Greece	35.2	34.4	33.5	32.6	31.1	31.9	32.3	30.7	30.9	28.9
Hungary	34.0	27.4	25.5	26.4	27.2	25.5	23.0	21.8	22.4	22.6
Iceland	5.9	16.7	19.0	19.1	20.5	21.0	19.1	17.9	18.1	16.1
Ireland	16.6	-4.5	-0.5	0.0	0.1	0.0	1.2	3.8	5.1	1.3
Israel	3.3	1.6	1.2	2.9	2.9	0.9	1.7	3.0	3.8	2.7
Italy	29.5	28.1	29.0	26.2	25.3	25.2	25.1	25.3	25.9	23.9
Japan	15.9	9.5	15.1	16.2	17.0	17.2	17.0	17.3	16.9	17.4
Korea	14.4	16.7	17.3	16.9	17.0	17.0	17.0	17.3	17.0	13.9
Latvia	24.0	29.5	29.9	25.5	25.0	24.9	26.2	24.9	24.3	23.4
Lithuania	38.4	30.0	31.9	31.0	31.7	29.3	30.6	26.1	23.3	8.2
Luxembourg	4.4	2.0	6.6	7.6	9.0	9.3	6.6	7.6	8.3	6.1
Mexico	7.6	12.9	14.4	14.7	15.0	15.3	16.1	16.1	16.8	16.5
Netherlands	26.4	12.2	11.8	11.3	10.2	7.0	6.8	7.2	6.1	6.0
New Zealand	-3.0	-17.7	-16.9	-15.8	-14.4	-14.6	-13.5	-20.5	-19.4	-18.1
Norway	16.4	20.9	22.0	22.0	22.2	22.0	22.1	22.4	22.3	22.4
Poland	29.8	28.4	29.6	26.9	23.9	-16.3	-18.5	-11.0	-4.4	-3.5
Portugal	26.6	20.6	25.5	25.0	25.3	21.4	22.0	22.5	23.3	23.4
Slovak Republic	26.1	22.6	27.0	27.4	27.9	28.4	29.0	29.7	30.0	28.9
Slovenia	13.4	12.4	13.1	9.9	10.1	10.5	12.6	13.4	14.8	14.3
Spain	28.6	29.2	30.4	30.6	24.2	24.2	24.3	24.5	24.8	24.5
Sweden	39.9	32.3	33.2	33.0	33.2	33.6	33.9	33.1	32.5	32.8
Switzerland	6.5	4.7	4.7	4.1	4.1	4.5	4.5	4.7	4.8	4.4
Turkey ¹	39.1	33.0	33.6	34.4	34.6	31.3	31.9	33.1	34.8	35.1
United Kingdom	15.3	9.3	5.7	4.6	5.3	7.3	9.5	11.0	12.8	9.2
United States	10.7	8.9	11.3	12.0	11.7	12.2	13.0	9.7	10.1	7.0
<i>Unweighted average</i>										
OECD-Average	19.1	16.5	17.9	17.8	17.2	15.3	15.4	15.3	15.3	13.7
OECD-EU 22	26.0	23.2	24.8	24.2	23.5	20.4	20.4	20.3	20.2	18.2

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