

II. TAX BURDEN TRENDS 2000-2014

Table 6.2a. Income tax plus employee and employer contributions less cash benefits, single persons at 100% of average earnings
Tax burden as a % of labour costs, single persons without children

	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014
Australia	31.0	28.3	27.7	26.9	26.7	26.8	26.7	27.2	27.4	27.7
Austria	47.3	48.5	48.8	49.0	47.9	48.2	48.5	48.8	49.2	49.4
Belgium	57.1	55.5	55.6	55.9	55.7	55.9	56.1	56.0	55.7	55.6
Canada	32.9	31.8	31.3	31.3	30.5	30.4	30.7	30.8	31.0	31.5
Chile	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Czech Republic	42.6	42.5	42.9	43.4	42.0	42.1	42.6	42.5	42.5	42.6
Denmark	44.1	41.0	41.1	40.9	39.5	38.3	38.4	38.5	38.2	38.1
Estonia	41.3	39.0	39.0	38.4	39.2	40.1	40.3	40.4	39.9	40.0
Finland	47.5	44.0	43.9	43.8	42.5	42.3	42.3	42.5	43.1	43.9
France	50.4	49.7	49.7	49.8	49.8	49.9	50.0	50.1	48.9	48.4
Germany	52.9	52.3	51.8	51.3	50.8	49.1	49.7	49.6	49.2	49.3
Greece	39.1	42.3	42.1	41.5	41.3	40.1	43.2	42.9	41.6	40.4
Hungary	54.7	51.9	54.5	54.1	53.1	46.6	49.5	49.5	49.0	49.0
Iceland	28.8	31.8	30.5	30.9	30.5	33.4	34.1	33.8	34.1	33.5
Ireland	28.9	23.0	22.2	22.3	24.7	25.8	25.8	25.9	27.1	28.2
Israel ¹	29.6	24.3	24.9	22.9	21.3	20.7	20.8	20.4	20.4	20.5
Italy	47.1	46.1	46.4	46.6	46.8	47.2	47.6	47.7	47.9	48.2
Japan	24.7	28.8	29.3	29.5	29.2	30.2	30.8	31.3	31.6	31.9
Korea	16.4	18.2	19.7	20.0	19.5	20.1	20.5	21.0	21.3	21.5
Luxembourg	37.1	35.3	36.3	34.7	33.9	34.3	36.3	36.0	37.2	37.6
Mexico	12.4	15.0	15.9	15.1	15.3	15.5	18.7	19.0	19.2	19.5
Netherlands	40.0	38.4	38.7	39.2	38.0	38.1	38.0	38.8	37.0	37.7
New Zealand	19.4	20.4	21.1	20.5	18.1	17.0	15.9	16.4	16.9	17.2
Norway	38.6	37.4	37.5	37.6	37.3	37.3	37.6	37.4	37.3	37.0
Poland	38.2	39.0	38.2	34.7	34.1	34.2	34.3	35.5	35.6	35.6
Portugal	37.3	37.5	37.3	36.9	36.5	37.1	38.0	37.6	41.4	41.2
Slovak Republic	41.9	38.3	38.4	38.8	37.7	37.9	38.8	39.6	41.1	41.2
Slovenia	46.3	45.3	43.3	42.9	42.2	42.5	42.6	42.5	42.4	42.5
Spain	38.6	39.1	39.0	38.0	38.3	39.7	40.0	40.6	40.7	40.7
Sweden	50.1	47.8	45.3	44.8	43.2	42.8	42.8	42.9	43.0	42.5
Switzerland	22.9	22.1	22.4	21.9	22.0	22.1	22.3	22.1	22.1	22.2
Turkey ²	40.4	42.7	42.7	39.9	37.4	37.4	37.4	37.4	37.6	38.2
United Kingdom	32.6	34.0	34.1	32.8	32.4	32.6	32.5	32.1	31.4	31.1
United States	30.4	29.9	30.3	29.8	30.1	30.5	29.7	29.8	31.4	31.5
<i>Unweighted average</i>										
OECD-Average	36.7	36.1	36.1	35.7	35.1	35.1	35.6	35.7	35.9	36.0
OECD-EU 21	43.6	42.4	42.3	41.9	41.4	41.2	41.8	41.9	42.0	42.1

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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 2009.