

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

	2000	2010	2014	2015	2016	2017	2018	2019	2020	2021
Australia	31.0	26.8	27.7	28.3	28.6	28.6	28.9	27.9	28.4	27.1
Austria	47.3	48.2	49.4	49.6	47.3	47.4	47.6	47.9	47.5	47.8
Belgium	57.1	55.9	55.6	55.3	53.9	53.8	52.7	52.3	52.2	52.6
Canada	34.1	31.8	32.4	32.5	32.1	31.4	31.4	31.0	30.9	31.5
Chile	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Colombia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Costa Rica	27.8	28.0	28.0	28.2	28.2	28.6	29.0	29.0	29.2	29.2
Czech Republic	42.6	42.1	42.6	42.8	43.0	43.4	43.7	44.0	44.0	39.9
Denmark	41.5	35.9	35.6	35.9	35.9	35.8	35.4	35.5	35.3	35.4
Estonia	41.3	40.1	40.0	39.0	39.0	39.0	36.2	37.0	37.3	38.1
Finland	47.5	42.3	43.6	43.5	44.1	43.0	42.6	42.2	41.4	42.7
France	50.4	49.9	48.4	48.5	48.0	47.4	47.4	47.2	46.6	47.0
Germany	52.9	49.0	49.3	49.4	49.5	49.5	49.5	49.3	48.8	48.1
Greece	38.7	40.0	40.2	38.8	40.0	40.2	40.4	40.4	38.9	36.7
Hungary	54.7	46.6	49.0	49.0	48.2	46.2	45.0	44.6	43.6	43.2
Iceland	28.8	33.4	33.9	34.3	33.9	32.8	32.9	32.7	32.5	32.2
Ireland	35.3	30.9	34.0	33.2	32.7	32.6	32.9	33.2	33.7	34.0
Israel	29.6	20.7	21.1	21.8	22.3	22.1	22.7	22.9	23.1	24.2
Italy	47.1	47.2	47.8	47.8	47.8	47.7	47.7	47.9	46.9	46.5
Japan	29.8	30.2	32.0	32.3	32.4	32.5	32.7	32.7	32.6	32.6
Korea	16.4	20.1	21.2	21.4	21.8	22.0	22.4	22.9	23.4	23.6
Latvia	43.2	44.0	43.0	42.5	42.5	42.7	42.6	42.5	42.3	40.5
Lithuania	45.7	40.6	41.0	41.2	41.3	41.1	40.7	37.7	37.1	37.6
Luxembourg	35.8	35.3	38.6	39.5	39.6	37.8	38.2	38.5	39.5	40.2
Mexico	12.7	16.0	19.5	19.8	20.1	20.4	19.7	20.2	20.4	19.6
Netherlands	40.0	38.1	39.0	37.0	37.2	37.4	37.8	36.9	36.1	35.3
New Zealand	19.4	17.0	17.3	17.6	18.0	18.3	18.6	19.0	19.3	19.4
Norway	38.6	37.3	36.9	36.7	36.2	35.9	35.8	35.7	35.8	36.0
Poland	38.2	34.2	35.7	35.7	35.6	35.7	35.8	35.6	34.8	34.9
Portugal	37.3	37.1	41.1	42.1	41.5	41.4	40.9	41.4	41.5	41.8
Slovak Republic	42.1	38.1	41.4	41.5	41.7	41.7	41.9	41.9	41.3	41.3
Slovenia	46.3	42.5	42.5	42.6	42.7	42.9	43.2	43.5	43.1	43.6
Spain	38.6	39.7	40.7	39.4	39.4	39.3	39.4	39.4	39.0	39.3
Sweden	50.1	42.8	42.5	42.6	42.8	42.9	43.0	42.6	42.7	42.6
Switzerland	22.9	22.1	21.9	21.8	22.1	22.1	22.2	22.3	22.5	22.8
Turkey <sup>1</sup>	40.4	37.0	38.1	38.2	38.2	38.9	39.2	39.6	39.5	39.9
United Kingdom	32.6	32.6	31.0	30.8	30.9	31.0	31.0	30.9	30.9	31.3
United States	30.8	30.7	31.6	31.4	31.6	31.8	29.6	29.7	27.2	28.4
<i>Unweighted average</i>										
OECD-Average	36.2	34.5	35.3	35.2	35.2	35.1	34.9	34.9	34.6	34.6
OECD-EU 22	44.3	41.8	42.8	42.6	42.4	42.2	42.0	41.9	41.5	41.3

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