

## II. TAX BURDEN TRENDS 2000-2017

**Table 6.3a. Income tax plus employee and employer contributions less cash benefits, single persons at 167% of average earnings**  
Tax burden as a % of labour costs, single persons without children

	2000	2007	2010	2011	2012	2013	2014	2015	2016	2017
Australia	38.8	32.8	32.4	32.2	33.1	33.2	33.4	34.0	34.1	34.1
Austria	50.4	51.7	51.4	51.5	51.4	51.9	52.0	52.1	50.7	50.8
Belgium	62.6	60.9	61.0	61.1	61.0	60.8	60.8	60.7	59.9	59.6
Canada	35.2	32.9	32.7	32.8	32.9	33.1	33.3	33.3	32.7	32.3
Chile	8.3	7.8	8.0	8.1	8.2	8.1	8.1	8.2	8.3	8.3
Czech Republic	44.8	46.7	44.7	45.0	44.9	44.9	45.0	45.1	45.2	45.5
Denmark	50.0	48.2	43.2	43.5	43.7	42.9	42.3	42.4	42.2	42.1
Estonia	42.5	40.1	41.2	41.3	41.4	40.8	40.9	39.9	39.9	39.9
Finland	53.2	49.7	48.2	48.3	48.5	48.9	49.4	49.4	50.1	49.1
France	52.5	53.4	53.6	53.8	54.0	54.1	54.3	54.3	54.4	54.4
Germany	56.2	53.8	51.5	51.3	51.2	51.2	51.3	51.3	51.3	51.4
Greece	44.9	47.3	45.6	48.2	48.1	48.9	48.2	45.6	46.1	46.4
Hungary	59.2	58.6	53.1	51.6	50.7	49.0	49.0	49.0	48.2	46.2
Iceland	39.6	33.4	37.8	38.4	38.3	38.6	38.4	38.6	38.6	38.3
Ireland	39.4	33.0	36.4	38.0	38.9	39.2	39.5	38.7	38.0	37.9
Israel <sup>1</sup>	38.1	34.2	29.5	29.2	28.6	29.2	30.0	30.8	31.5	31.3
Italy	51.1	51.4	52.5	53.0	53.2	53.3	53.6	54.2	54.1	53.8
Japan	31.6	32.4	33.3	33.8	34.2	34.5	34.7	34.9	35.0	35.0
Korea	20.5	22.5	21.7	22.2	22.6	23.0	23.5	24.2	24.6	25.0
Latvia	44.4	43.4	44.7	45.0	45.0	44.4	43.8	43.2	43.3	43.5
Luxembourg	44.1	41.9	41.6	43.7	43.3	44.4	44.6	45.3	45.3	44.0
Mexico	19.5	22.0	21.4	21.6	22.0	22.2	22.6	22.8	23.1	23.4
Netherlands	44.9	42.0	41.8	41.8	42.4	42.1	50.4	42.2	42.0	42.1
New Zealand	24.2	26.8	23.3	22.0	22.4	22.8	23.1	23.3	23.6	23.8
Norway	45.2	43.2	43.0	43.2	43.1	43.0	42.5	42.5	42.0	41.7
Poland	39.1	39.0	35.0	35.0	36.2	36.2	36.3	36.3	36.2	36.2
Portugal	42.3	43.0	43.1	44.6	43.6	47.7	47.4	48.1	47.1	46.7
Slovak Republic	45.2	40.5	40.3	40.8	41.6	43.3	43.4	43.4	43.5	43.5
Slovenia	51.0	49.1	47.6	47.7	47.5	46.1	46.4	46.5	46.1	46.3
Spain	41.0	42.3	42.4	42.5	43.5	44.3	45.0	43.8	43.8	43.7
Sweden	55.7	53.1	51.0	50.9	50.7	50.8	50.6	50.7	51.5	51.6
Switzerland	27.4	26.7	26.6	26.8	26.7	26.8	26.4	26.3	26.4	26.4
Turkey <sup>2</sup>	35.0	43.1	39.8	40.0	40.2	40.6	41.5	41.8	42.1	42.3
United Kingdom	35.8	38.0	37.2	37.9	37.8	37.6	37.3	37.3	37.5	37.3
United States	37.1	35.8	35.9	34.7	34.6	36.3	36.4	36.3	36.4	36.5
<i>Unweighted average</i>										
<b>OECD-Average</b>	<b>41.5</b>	<b>40.6</b>	<b>39.8</b>	<b>40.0</b>	<b>40.2</b>	<b>40.4</b>	<b>40.7</b>	<b>40.5</b>	<b>40.4</b>	<b>40.3</b>
<b>OECD-EU 22</b>	<b>47.8</b>	<b>46.7</b>	<b>45.8</b>	<b>46.2</b>	<b>46.3</b>	<b>46.5</b>	<b>46.9</b>	<b>46.3</b>	<b>46.2</b>	<b>46.0</b>

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.