

II. TAX BURDEN TRENDS 2000-2017

Table 6.1a. Income tax plus employee and employer contributions less cash benefits, single persons at 67% 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	25.9	23.7	21.0	20.7	21.7	21.9	22.4	23.1	23.4	23.7
Austria	43.2	44.2	43.5	43.9	44.2	44.6	44.8	45.1	43.0	43.1
Belgium	51.4	49.7	50.4	50.6	50.5	50.0	49.9	49.4	47.5	47.2
Canada	27.7	26.6	25.8	26.0	26.2	26.3	26.5	26.5	26.5	26.0
Chile	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Czech Republic	41.3	40.6	39.0	39.7	39.4	39.4	39.7	40.0	40.3	40.8
Denmark	38.2	36.3	34.2	34.5	34.6	34.3	34.1	34.3	34.2	34.1
Estonia	39.8	37.6	38.7	39.0	39.2	38.8	38.9	38.0	37.9	37.9
Finland	42.7	38.6	36.8	36.8	36.8	37.6	38.0	37.9	38.3	36.9
France	43.9	46.5	46.8	47.0	46.9	45.5	45.0	43.3	42.9	42.8
Germany	47.6	47.0	44.9	45.6	45.5	45.1	45.1	45.3	45.4	45.5
Greece	35.9	36.5	35.8	39.5	39.5	37.2	36.3	35.0	36.4	36.8
Hungary	51.4	46.1	43.8	45.2	47.9	49.0	49.0	49.0	48.2	46.2
Iceland	23.8	27.1	28.4	29.4	29.3	29.7	29.7	30.2	30.4	30.1
Ireland	18.2	15.0	16.8	20.0	20.8	21.8	22.0	21.5	21.1	21.0
Israel ¹	23.2	16.9	14.1	13.9	13.8	13.6	14.2	14.8	15.3	15.1
Italy	43.6	42.9	44.0	44.5	44.7	44.9	41.9	40.8	40.8	40.7
Japan	28.7	27.8	28.9	29.5	29.9	30.2	30.6	30.9	31.0	31.1
Korea	15.0	16.8	17.4	17.8	18.0	18.4	18.5	18.7	19.2	19.3
Latvia	41.7	40.9	43.2	43.2	43.3	42.8	42.1	41.7	41.8	41.9
Luxembourg	29.8	28.5	27.7	29.5	29.2	30.1	30.5	31.2	31.3	29.0
Mexico	7.6	11.1	12.9	13.2	13.6	14.4	14.7	15.0	15.3	16.2
Netherlands	42.3	33.4	33.6	33.5	33.3	32.7	31.8	32.0	30.4	30.5
New Zealand	18.6	19.0	14.3	13.0	13.1	13.3	13.4	13.5	13.6	13.7
Norway	35.1	34.2	34.1	34.3	34.2	34.1	33.8	33.7	33.2	32.9
Poland	37.0	37.1	33.3	33.4	34.7	34.8	34.9	35.0	34.9	35.0
Portugal	33.2	32.5	32.2	32.3	32.6	35.2	34.9	36.3	36.5	36.6
Slovak Republic	40.6	35.5	34.7	36.1	36.9	38.5	38.6	38.8	39.0	39.2
Slovenia	42.6	40.9	38.6	38.7	38.6	38.5	38.6	38.6	38.7	40.0
Spain	34.9	35.7	36.5	36.8	37.2	37.2	37.3	35.8	35.8	35.8
Sweden	48.6	43.3	40.7	40.7	40.8	40.9	40.5	40.6	40.8	40.9
Switzerland	20.2	19.6	19.3	19.5	19.4	19.4	19.2	19.1	19.1	19.0
Turkey ²	39.1	41.1	34.4	34.5	34.6	34.9	35.8	35.9	32.9	33.2
United Kingdom	29.1	30.8	29.4	28.5	27.9	26.8	26.2	26.0	26.1	26.1
United States	29.0	29.0	28.3	27.8	27.8	29.4	29.5	29.2	29.2	29.2
<i>Unweighted average</i>										
OECD-Average	33.7	32.6	31.7	32.2	32.4	32.5	32.4	32.4	32.2	32.1
OECD-EU 22	39.9	38.2	37.5	38.1	38.4	38.4	38.2	38.0	37.8	37.6

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.