

2016 TAX BURDENS (AND CHANGES TO 2017)

Table 5.2. Income tax plus employee contributions, 2016
As % of gross wage earnings, by family-type and wage level

	Single no ch 67 (% AW)	Single no ch 100 (% AW)	Single no ch 167 (% AW)	Single 2 ch 67 (% AW)	Married 2 ch 100-0 (% AW)	Married 2 ch 100-33 (% AW) ²	Married 2 ch 100-67 (% AW) ²	Married no ch 100-33 (% AW) ²
Australia	18.8	24.3	30.2	18.8	24.3	19.9	22.1	19.9
Austria	26.5	32.1	37.5	23.3	29.9	26.6	29.3	27.2
Belgium	33.4	40.7	48.5	27.9	29.1	30.1	36.4	31.9
Canada	18.9	23.0	26.3	10.6	18.2	19.6	21.4	19.6
Chile	7.0	7.0	8.3	7.0	7.0	7.0	7.0	7.0
Czech Republic	19.9	23.6	26.6	1.8	4.0	11.4	14.9	20.5
Denmark	33.7	36.1	42.0	32.2	32.1	34.0	35.2	34.0
Estonia	16.9	18.4	19.5	13.0	12.8	14.9	16.2	16.9
Finland	23.6	30.8	38.2	22.9	30.7	25.4	27.7	25.6
France	25.2	29.0	34.5	22.2	22.2	22.2	25.2	25.8
Germany	34.8	39.8	43.9	17.9	21.5	27.1	31.4	34.7
Greece	20.6	25.7	32.7	19.9	26.2	23.6	24.2	24.0
Hungary	33.5	33.5	33.5	20.1	24.5	26.8	28.1	33.5
Iceland	25.3	29.1	34.1	25.3	21.7	25.4	27.6	25.4
Ireland	12.6	19.1	31.3	6.5	10.7	11.6	16.0	11.6
Israel ¹	11.3	18.0	27.1	2.8	18.0	14.4	13.2	14.4
Italy	21.9	31.1	39.5	14.3	24.3	21.0	24.5	24.5
Japan	20.5	22.2	26.0	20.5	20.8	21.3	21.6	21.3
Korea	10.8	14.3	17.8	8.4	11.9	11.4	11.7	12.8
Latvia	28.0	29.0	29.9	13.8	19.5	20.9	22.9	28.0
Luxembourg	22.9	31.0	38.7	16.3	19.3	21.0	25.4	21.0
Mexico	3.7	10.8	15.4	3.7	10.8	6.5	7.9	6.5
Netherlands	22.5	30.2	37.7	14.4	28.1	22.5	23.9	25.1
New Zealand	13.6	17.9	23.6	15.0	17.9	16.5	16.7	16.5
Norway	24.5	28.0	34.5	21.1	26.9	24.9	26.6	24.9
Poland	24.2	25.0	25.7	15.5	19.2	20.7	21.9	24.2
Portugal	21.5	27.8	34.6	11.3	15.4	16.2	20.9	21.3
Slovak Republic	20.0	23.3	25.9	13.0	12.0	16.3	19.2	19.8
Slovenia	28.8	33.5	37.4	22.2	25.1	26.0	27.9	30.6
Spain	16.7	21.3	27.2	1.5	13.9	16.2	17.2	17.6
Sweden	22.3	24.9	36.2	22.3	24.9	22.6	23.8	22.6
Switzerland	14.0	16.9	21.8	8.4	10.5	12.0	14.2	14.6
Turkey	24.3	27.4	32.0	22.5	25.4	23.8	25.5	24.7
United Kingdom	19.3	23.5	30.0	5.9	22.9	19.2	21.8	19.2
United States	23.0	25.8	31.2	4.5	13.9	17.7	20.1	22.9
<i>Unweighted average</i>								
OECD-Average	21.3	25.5	30.8	15.1	19.9	19.9	22.0	22.0
OECD-EU 22	24.0	28.6	34.1	16.3	21.3	21.6	24.3	24.5

Note: ch = children

1. Information on data for Israel: <http://oe.cd/israel-disclaimer>.
2. Two-earner family.