

## 2017 TAX BURDENS

**Table 3.2. Income tax plus employee contributions, 2017**  
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) <sup>2</sup>	Married 2 ch 100-67 (% AW) <sup>2</sup>	Married no ch 100-33 (% AW) <sup>2</sup>
Australia	19.1	24.4	30.1	19.1	24.4	20.0	22.3	20.0
Austria	26.8	32.4	37.7	23.7	30.2	26.8	29.6	27.4
Belgium	33.2	40.5	48.2	27.7	28.9	29.9	36.2	31.8
Canada	18.7	22.8	26.2	10.4	18.0	19.5	21.2	19.5
Chile	7.0	7.0	8.3	7.0	7.0	7.0	7.0	7.0
Czech Republic	20.7	24.1	26.9	2.3	4.8	11.6	15.3	20.9
Denmark	33.7	36.1	41.8	32.1	32.0	33.9	35.1	33.9
Estonia	16.9	18.4	19.5	13.2	13.0	15.0	16.3	16.9
Finland	22.8	30.2	37.7	22.1	30.1	25.1	27.0	25.2
France	25.4	29.2	34.6	22.2	22.2	22.2	25.4	25.9
Germany	34.9	39.9	43.9	18.2	21.7	27.3	31.6	34.8
Greece	20.9	26.0	33.0	20.2	26.5	23.9	24.5	24.2
Hungary	33.5	33.5	33.5	18.5	23.4	25.9	27.5	33.5
Iceland	25.3	28.7	34.0	25.3	21.5	25.2	27.3	25.2
Ireland	12.5	19.4	31.3	6.1	10.4	11.7	15.8	11.7
Israel <sup>1</sup>	11.2	17.7	26.9	3.4	17.7	14.2	13.0	14.2
Italy	22.0	31.2	39.3	14.4	24.3	21.1	24.6	24.6
Japan	20.6	22.3	26.0	20.6	20.9	21.3	21.6	21.3
Korea	11.0	14.5	18.3	8.7	12.2	11.7	11.9	13.0
Latvia	28.2	29.4	30.2	14.9	20.5	21.5	23.6	28.2
Luxembourg	20.4	29.1	37.2	13.1	18.0	19.1	23.3	19.1
Mexico	4.7	11.2	15.8	4.7	11.2	7.0	8.6	7.0
Netherlands	22.6	30.4	37.8	14.5	28.6	22.6	24.0	25.2
New Zealand	13.7	18.1	23.8	15.0	18.1	16.7	16.9	16.7
Norway	24.2	27.6	34.1	20.9	26.6	24.5	26.2	24.5
Poland	24.3	25.1	25.7	15.9	19.5	20.9	22.1	24.3
Portugal	21.6	27.5	34.1	11.6	15.5	16.4	21.1	21.4
Slovak Republic	20.4	23.5	26.1	13.7	12.7	16.6	19.6	20.0
Slovenia	30.4	33.7	37.7	24.0	25.4	26.1	28.6	30.9
Spain	16.6	21.1	26.8	1.6	13.9	16.1	17.1	17.4
Sweden	22.3	25.0	36.4	22.3	25.0	22.7	23.9	22.7
Switzerland	14.0	16.9	21.8	8.4	10.4	11.9	14.2	14.6
Turkey	24.4	27.9	32.2	22.7	25.9	24.2	25.8	25.1
United Kingdom	19.2	23.4	29.8	7.4	22.8	19.1	21.7	19.1
United States	23.1	26.0	31.3	5.2	14.2	17.9	20.3	23.0
<i>Unweighted average</i>								
<b>OECD-Average</b>	<b>21.3</b>	<b>25.5</b>	<b>30.8</b>	<b>15.2</b>	<b>19.9</b>	<b>19.9</b>	<b>22.0</b>	<b>22.0</b>
<b>OECD-EU 22</b>	<b>24.1</b>	<b>28.6</b>	<b>34.1</b>	<b>16.3</b>	<b>21.3</b>	<b>21.6</b>	<b>24.3</b>	<b>24.5</b>

Note: ch = children

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