

Table 3.2. Income tax plus employee contributions, 2020
As % of gross wage earnings, by household 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 100-67 (% AW) ¹ | Married 2 ch 100-100 (% AW) ¹ | Married no ch 100-67 (% AW) ¹ |
|---------------------------|------------------------------|-------------------------------|-------------------------------|-----------------------------|---------------------------------|---|--|--|
| Australia | 18.7 | 24.1 | 30.8 | 18.7 | 24.1 | 21.9 | 24.1 | 21.9 |
| Austria | 26.7 | 32.6 | 38.0 | 15.4 | 25.0 | 26.5 | 29.5 | 30.2 |
| Belgium | 30.1 | 38.4 | 46.8 | 23.9 | 25.8 | 33.5 | 36.9 | 35.1 |
| Canada | 19.1 | 23.2 | 26.5 | 10.7 | 18.7 | 21.6 | 23.2 | 21.6 |
| Chile | 7.0 | 7.0 | 8.3 | 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 |
| Czech Republic | 21.9 | 24.9 | 27.4 | 3.6 | 6.5 | 16.3 | 18.8 | 23.7 |
| Denmark | 32.6 | 35.3 | 40.8 | 30.8 | 31.4 | 34.2 | 35.3 | 34.2 |
| Estonia | 10.5 | 15.6 | 21.3 | 7.2 | 10.7 | 12.2 | 14.5 | 13.5 |
| Finland | 22.3 | 30.2 | 38.0 | 22.3 | 30.2 | 27.0 | 30.2 | 27.0 |
| France | 23.3 | 27.3 | 33.4 | 20.8 | 20.8 | 23.0 | 25.2 | 25.5 |
| Germany | 34.0 | 38.9 | 43.3 | 13.9 | 19.6 | 29.9 | 33.2 | 36.7 |
| Greece | 19.4 | 25.4 | 32.8 | 18.6 | 26.0 | 23.7 | 26.0 | 24.3 |
| Hungary | 33.5 | 33.5 | 33.5 | 19.2 | 23.9 | 27.8 | 28.7 | 33.5 |
| Iceland | 24.2 | 28.0 | 33.1 | 24.2 | 20.9 | 26.5 | 28.0 | 26.5 |
| Ireland | 15.7 | 24.8 | 34.7 | 10.5 | 14.0 | 20.1 | 24.8 | 20.1 |
| Israel | 11.4 | 18.0 | 27.6 | 4.1 | 18.0 | 13.1 | 15.9 | 14.9 |
| Italy | 21.0 | 29.0 | 39.0 | 13.2 | 22.0 | 22.8 | 26.6 | 25.8 |
| Japan | 20.6 | 22.3 | 26.1 | 20.6 | 21.0 | 21.6 | 22.3 | 21.6 |
| Korea | 11.4 | 15.0 | 18.9 | 9.8 | 13.0 | 12.7 | 14.3 | 13.5 |
| Latvia | 23.1 | 27.8 | 29.0 | 11.0 | 18.5 | 20.4 | 23.2 | 25.9 |
| Lithuania | 32.1 | 35.8 | 38.8 | 32.1 | 35.8 | 34.3 | 35.8 | 34.3 |
| Luxembourg | 20.3 | 28.9 | 37.5 | 12.8 | 17.9 | 23.1 | 27.3 | 23.1 |
| Mexico | 4.9 | 10.8 | 15.4 | 4.9 | 10.8 | 8.4 | 10.8 | 8.4 |
| Netherlands | 20.3 | 28.7 | 36.8 | 12.5 | 27.7 | 22.2 | 26.1 | 25.4 |
| New Zealand | 14.0 | 19.1 | 24.5 | 15.2 | 19.1 | 17.6 | 19.1 | 17.1 |
| Norway | 24.0 | 27.5 | 33.9 | 21.3 | 27.5 | 26.1 | 27.5 | 26.1 |
| Poland | 23.3 | 24.1 | 24.8 | 16.5 | 19.6 | 21.6 | 22.3 | 23.8 |
| Portugal | 22.1 | 27.4 | 34.1 | 12.9 | 16.8 | 21.3 | 24.3 | 25.0 |
| Slovak Republic | 20.4 | 23.5 | 26.0 | 14.2 | 13.6 | 19.8 | 21.4 | 22.2 |
| Slovenia | 30.5 | 33.7 | 37.2 | 24.5 | 25.9 | 28.9 | 30.8 | 32.4 |
| Spain | 16.6 | 21.1 | 26.9 | 1.9 | 14.1 | 17.2 | 19.4 | 19.3 |
| Sweden | 21.8 | 24.7 | 34.8 | 21.8 | 24.7 | 23.5 | 24.7 | 23.5 |
| Switzerland | 14.3 | 17.1 | 22.0 | 8.6 | 10.7 | 14.5 | 16.4 | 16.9 |
| Turkey | 25.3 | 29.1 | 33.0 | 23.7 | 27.3 | 26.9 | 28.6 | 27.6 |
| United Kingdom | 19.0 | 23.3 | 29.6 | 7.1 | 22.7 | 21.6 | 23.3 | 21.6 |
| United States | 21.6 | 24.4 | 29.2 | 4.6 | 12.6 | 18.1 | 20.7 | 22.5 |
| <i>Unweighted average</i> | | | | | | | | |
| OECD-Average | 20.5 | 24.9 | 30.1 | 14.6 | 19.6 | 21.3 | 23.4 | 23.0 |
| OECD-EU 22 | 23.7 | 28.7 | 34.3 | 16.4 | 21.4 | 24.1 | 26.6 | 26.6 |

Note: ch = children

1. Two-earner couple.