

2014 TAX BURDENS (AND CHANGES TO 2015)

Table 5.3. Income tax plus employee contributions less cash benefits, 2014
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	17.7	23.4	29.4	-7.9	12.4	16.1	21.1	19.0
Austria	28.8	34.7	39.2	8.6	21.1	20.6	25.1	29.6
Belgium	35.9	42.4	49.2	18.3	22.9	26.6	33.5	34.6
Canada	17.8	23.4	27.1	-17.2	9.6	15.2	18.6	19.9
Chile	7.0	7.0	7.9	6.1	7.0	4.7	6.6	7.0
Czech Republic	19.1	23.1	26.3	-1.0	1.6	10.0	13.4	20.1
Denmark	33.1	35.6	41.9	5.8	24.8	28.5	30.8	33.3
Estonia	18.2	19.6	20.8	2.7	10.0	13.1	15.1	18.2
Finland	23.9	30.7	37.9	10.7	24.6	21.5	24.3	26.1
France	26.7	28.6	34.2	15.4	17.8	17.6	23.1	26.6
Germany	34.5	39.5	43.8	17.9	21.0	26.6	31.0	34.4
Greece	19.2	25.1	34.9	14.5	23.6	22.8	23.6	23.8
Hungary	34.5	34.5	34.5	5.4	16.2	20.7	23.5	34.5
Iceland	23.9	28.6	33.4	11.9	14.9	22.2	26.4	24.2
Ireland	13.6	20.2	33.0	-32.4	0.0	5.9	11.6	12.8
Israel ¹	10.5	17.0	26.0	-1.3	14.5	11.8	11.0	13.7
Italy	23.8	31.6	39.0	3.2	19.4	20.1	23.8	25.9
Japan	20.2	21.8	25.6	13.0	15.6	17.3	18.3	20.9
Korea	10.1	13.6	16.6	8.3	11.1	10.8	11.0	12.3
Luxembourg	22.0	30.0	37.9	-5.4	4.8	9.7	16.1	20.0
Mexico	3.0	10.1	14.8	3.0	10.1	5.7	7.3	5.7
Netherlands	24.7	30.5	38.1	2.4	24.1	21.2	23.4	26.3
New Zealand	13.4	17.2	23.1	-15.8	3.8	11.1	16.3	16.0
Norway	25.2	28.7	35.0	11.9	23.2	22.3	24.7	25.6
Poland	22.4	23.8	25.0	17.8	17.8	18.9	20.5	22.4
Portugal	19.5	27.2	35.0	7.4	13.1	14.5	21.8	19.3
Slovak Republic	19.5	22.9	25.7	4.1	5.6	12.6	15.4	20.4
Slovenia	28.7	33.2	37.7	-4.6	11.2	19.5	24.0	30.5
Spain	18.5	23.0	28.7	9.8	15.4	17.5	19.0	18.9
Sweden	21.8	24.4	35.1	11.9	17.8	17.1	19.4	22.1
Switzerland	14.4	17.3	22.2	-1.4	4.1	7.3	10.7	14.9
Turkey	24.5	27.3	31.3	23.0	25.5	24.1	25.5	24.9
United Kingdom	19.5	23.6	29.8	-4.0	18.6	15.6	18.9	19.4
United States	22.9	25.6	31.1	3.7	13.6	17.5	19.9	22.8
<i>Unweighted average</i>								
OECD-Average	21.1	25.4	30.9	4.3	14.6	16.7	19.8	21.9
OECD-EU 21	24.2	28.8	34.7	5.2	15.8	18.1	21.8	24.7

Note: ch = children

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