

**Table 3.3. Income tax plus employee contributions less cash benefits, 2021**  
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) <sup>1</sup>	Married 2 ch 100-100 (% AW) <sup>1</sup>	Married no ch 100-67 (% AW) <sup>1</sup>
Australia	17.4	23.2	29.4	-6.4	14.8	20.9	23.2	20.9
Austria	27.3	33.2	38.2	1.2	15.7	21.1	25.1	30.8
Belgium	32.0	39.8	47.7	10.7	20.3	30.5	34.4	36.6
Canada	21.3	25.1	30.2	-7.5	13.0	20.7	23.6	23.6
Chile	-6.5	7.0	8.3	-24.4	-18.5	-8.6	-5.8	-1.8
Colombia	0.0	0.0	0.0	-7.4	-5.0	-6.0	-5.0	0.0
Costa Rica	10.5	10.5	12.8	10.5	10.5	10.5	10.5	10.5
Czech Republic	16.5	19.6	22.2	-12.1	-4.6	7.3	10.4	18.8
Denmark	32.7	35.4	41.1	5.3	25.7	30.9	32.5	34.3
Estonia	11.5	17.1	21.3	-7.0	4.9	9.0	12.2	14.9
Finland	23.0	30.8	38.5	10.8	25.8	24.7	28.3	27.7
France	23.6	27.8	33.6	-3.0	16.9	21.0	23.8	25.6
Germany	33.1	37.7	42.6	13.7	19.3	29.1	32.2	35.6
Greece	16.6	22.4	28.7	7.6	18.1	18.7	23.0	21.3
Hungary	33.5	33.5	33.5	10.4	18.7	24.6	26.1	33.5
Iceland	23.9	28.0	33.6	11.4	15.1	25.6	28.0	26.3
Ireland	16.7	26.7	36.0	-4.2	10.1	18.4	23.3	22.3
Israel	13.5	19.7	29.8	1.3	17.4	13.6	16.7	16.8
Italy	22.7	29.6	40.4	3.2	18.3	22.2	26.3	26.8
Japan	20.6	22.3	26.3	4.4	16.2	18.8	20.0	21.6
Korea	11.8	15.3	19.3	6.2	10.8	11.5	13.3	13.9
Latvia	23.3	26.5	29.0	6.4	15.2	18.4	20.8	25.2
Lithuania	33.2	36.5	39.1	11.9	22.2	29.8	32.0	35.2
Luxembourg	23.0	31.9	39.2	0.8	8.5	19.6	24.9	26.4
Mexico	5.3	10.2	14.9	5.3	10.2	8.3	10.2	8.3
Netherlands	18.7	27.5	35.9	-7.1	20.5	18.6	23.0	24.0
New Zealand	14.2	19.4	24.8	-16.3	6.5	17.3	19.4	17.3
Norway	24.2	27.6	34.2	13.1	23.8	24.0	25.7	26.3
Poland	23.4	24.2	25.4	-14.7	0.2	10.0	12.6	23.9
Portugal	22.8	28.0	34.8	6.8	14.5	22.3	25.1	25.8
Slovak Republic	20.8	23.8	26.3	6.3	8.5	16.8	18.9	22.6
Slovenia	30.8	34.5	37.8	3.6	18.1	26.1	29.7	33.1
Spain	16.5	21.1	26.9	1.8	14.0	17.2	19.3	19.3
Sweden	20.9	24.5	34.9	11.1	17.9	19.1	21.2	23.1
Switzerland	14.8	17.9	22.8	-0.5	4.9	11.5	14.2	17.6
Turkey	25.2	29.4	33.1	23.5	27.5	27.0	28.8	27.7
United Kingdom	19.6	23.7	30.2	13.4	18.9	19.5	21.6	22.0
United States	18.4	22.6	29.5	-8.5	1.0	11.2	15.2	20.0
<i>Unweighted average</i>								
OECD-Average	19.9	24.6	29.8	2.1	13.1	17.9	20.7	22.6
OECD-EU 22	23.7	28.7	34.2	2.9	14.9	20.7	23.9	26.7

Note: ch = children

1. Two-earner couple.