

Table 5.3. Income tax plus employee contributions less cash benefits, 2021
As % of gross wage earnings, by household type and wage level

| | Single no children 67 (% AW) | Single no children 100 (% AW) | Single no children 167 (% AW) | Single 2 children 67 (% AW) | Married 2 children 100-0 (% AW) | Married 2 children 100-67 (% AW) ¹ | Married 2 children 100-100 (% AW) ¹ | Married no children 100-67 (% AW) ¹ |
|---------------------------|------------------------------------|-------------------------------------|-------------------------------------|-----------------------------------|---------------------------------------|---|--|--|
| 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 | 31.6 | 39.5 | 47.5 | 9.3 | 19.2 | 30.0 | 34.0 | 36.3 |
| Canada | 22.0 | 25.3 | 30.9 | -3.9 | 14.0 | 21.5 | 24.1 | 24.0 |
| Chile | -6.5 | 7.0 | 8.3 | -24.3 | -18.5 | -8.6 | -5.7 | -1.8 |
| Colombia | 0.0 | 0.0 | 0.0 | -7.6 | -5.1 | -6.1 | -5.1 | 0.0 |
| Costa Rica | 10.5 | 10.5 | 12.8 | 10.5 | 10.5 | 10.5 | 10.5 | 10.5 |
| Czech Republic | 16.6 | 19.7 | 22.2 | -11.5 | -4.4 | 11.3 | 13.7 | 18.5 |
| Denmark | 32.6 | 35.4 | 40.9 | 4.9 | 25.5 | 30.7 | 32.4 | 34.2 |
| Estonia | 11.6 | 17.2 | 21.3 | -6.7 | 5.1 | 9.1 | 12.4 | 15.0 |
| Finland | 23.7 | 31.3 | 38.9 | 11.9 | 26.5 | 25.3 | 28.9 | 28.2 |
| France | 23.5 | 27.6 | 33.5 | -4.0 | 16.8 | 20.8 | 23.5 | 25.5 |
| Germany | 33.1 | 37.8 | 42.7 | 13.8 | 19.4 | 29.2 | 32.2 | 35.7 |
| Greece | 17.2 | 22.9 | 29.1 | 8.6 | 18.8 | 19.3 | 23.4 | 21.9 |
| Hungary | 33.5 | 33.5 | 33.5 | 10.6 | 18.8 | 24.7 | 26.1 | 33.5 |
| Iceland | 24.2 | 28.2 | 33.8 | 12.3 | 15.9 | 26.1 | 28.2 | 26.6 |
| Ireland | 17.1 | 27.3 | 36.5 | -2.0 | 11.2 | 19.2 | 24.1 | 23.1 |
| Israel | 12.6 | 19.0 | 29.0 | -0.3 | 16.6 | 12.6 | 15.8 | 16.0 |
| Italy | 21.6 | 28.2 | 39.7 | 0.1 | 15.5 | 20.4 | 24.4 | 25.5 |
| Japan | 20.6 | 22.2 | 26.2 | 3.9 | 16.1 | 18.7 | 19.9 | 21.6 |
| Korea | 12.1 | 15.5 | 19.6 | 6.5 | 11.2 | 11.9 | 13.6 | 14.1 |
| Latvia | 23.3 | 26.5 | 29.0 | 6.4 | 15.2 | 18.4 | 20.8 | 25.2 |
| Lithuania | 33.1 | 36.4 | 39.1 | 11.7 | 22.1 | 29.7 | 31.9 | 35.1 |
| Luxembourg | 22.4 | 31.4 | 38.9 | -0.7 | 7.8 | 18.8 | 24.2 | 25.8 |
| Mexico | 8.6 | 11.3 | 15.8 | 8.6 | 11.3 | 10.2 | 11.3 | 10.2 |
| Netherlands | 18.9 | 27.7 | 36.1 | -6.5 | 20.8 | 18.8 | 23.2 | 24.2 |
| New Zealand | 14.2 | 19.4 | 24.8 | -16.4 | 6.4 | 17.3 | 19.4 | 17.3 |
| Norway | 23.9 | 27.3 | 33.8 | 12.3 | 23.3 | 23.5 | 25.3 | 25.9 |
| Poland | 23.4 | 24.2 | 25.4 | -14.7 | 0.2 | 10.0 | 12.6 | 23.9 |
| Portugal | 22.8 | 28.1 | 34.9 | 6.9 | 14.5 | 22.3 | 25.2 | 25.8 |
| Slovak Republic | 21.0 | 23.9 | 26.5 | 6.9 | 9.0 | 17.1 | 19.2 | 22.7 |
| Slovenia | 30.8 | 34.5 | 37.7 | 3.3 | 17.9 | 26.0 | 29.6 | 33.0 |
| Spain | 16.8 | 21.4 | 27.3 | 2.5 | 14.5 | 17.5 | 19.7 | 19.6 |
| Sweden | 20.8 | 24.4 | 34.7 | 10.9 | 17.7 | 19.0 | 21.1 | 23.0 |
| Switzerland | 15.1 | 18.2 | 23.1 | 0.1 | 5.5 | 12.0 | 14.7 | 18.0 |
| Türkiye | 25.2 | 29.4 | 33.1 | 23.5 | 27.5 | 27.0 | 28.8 | 27.7 |
| United Kingdom | 18.9 | 23.3 | 29.6 | 9.6 | 18.3 | 18.9 | 21.1 | 21.5 |
| United States | 18.3 | 22.4 | 29.4 | -9.2 | 0.7 | 11.0 | 15.0 | 19.9 |
| <i>Unweighted average</i> | | | | | | | | |
| OECD-Average | 20.0 | 24.6 | 29.8 | 2.2 | 13.1 | 18.1 | 20.7 | 22.6 |
| OECD-EU 22 | 23.8 | 28.7 | 34.3 | 2.9 | 14.9 | 20.9 | 24.0 | 26.7 |

1. Two-earner couple.