

## II. TAX BURDEN TRENDS 2000-2017

**Table 6.8c. Income tax plus employee contributions less cash benefits, married couple at 100% and 33% of average earnings**

Tax burden as a % of gross wage earnings, two-earner married couple without children

	2000	2007	2010	2011	2012	2013	2014	2015	2016	2017
Australia	22.8	19.6	18.3	18.3	18.9	18.7	19.0	19.7	19.9	20.0
Austria	27.5	29.7	28.4	28.8	29.0	29.4	29.6	29.7	27.2	27.4
Belgium	38.1	34.8	35.5	35.4	35.3	34.8	34.6	34.1	31.9	31.8
Canada	22.0	19.8	18.9	19.1	19.1	19.3	19.9	19.8	19.6	19.5
Chile	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Czech Republic	20.8	20.8	19.6	20.1	19.9	19.9	20.1	20.3	20.5	20.9
Denmark	37.8	35.8	33.6	33.8	33.9	33.5	33.3	33.6	33.6	33.5
Estonia	19.9	16.8	17.6	17.9	18.3	17.9	18.2	17.0	16.9	16.9
Finland	30.4	26.4	25.3	25.2	24.8	25.6	26.0	26.0	25.6	25.2
France	25.3	23.7	25.9	26.0	26.2	26.3	26.6	26.5	25.8	25.9
Germany	36.7	36.3	34.2	34.7	34.8	34.5	34.5	34.6	34.7	34.8
Greece	21.6	24.4	22.3	25.6	25.6	24.4	24.1	22.8	24.0	24.2
Hungary	31.9	33.4	27.8	31.6	35.0	34.5	34.5	34.5	33.5	33.5
Iceland	20.1	23.1	22.4	23.5	23.9	24.5	24.6	25.2	25.4	25.2
Ireland	15.0	6.9	9.9	11.2	12.0	12.6	12.8	12.1	11.6	11.7
Israel <sup>1</sup>	21.1	16.8	13.7	13.7	13.4	13.2	13.7	14.0	14.4	14.2
Italy	24.9	24.3	25.9	26.6	26.8	27.1	25.1	24.5	24.5	24.6
Japan	18.9	19.2	19.6	20.1	20.4	20.5	20.9	21.1	21.3	21.3
Korea	8.4	10.9	11.2	11.4	11.9	12.3	12.3	12.6	12.8	13.0
Latvia	25.9	26.6	29.5	29.5	29.6	29.0	28.3	27.8	28.0	28.2
Luxembourg	19.2	18.4	17.7	19.1	18.6	19.6	20.0	20.8	21.0	19.1
Mexico	-2.6	1.6	2.0	4.5	4.9	5.3	5.7	6.1	6.5	7.0
Netherlands	30.8	27.9	27.7	27.7	27.9	30.2	27.7	26.0	25.1	25.2
New Zealand	18.5	20.1	15.9	14.8	15.2	15.7	16.0	16.2	16.5	16.7
Norway	27.9	26.7	26.5	26.6	26.3	26.2	25.6	25.5	24.9	24.5
Poland	26.4	26.5	23.4	23.6	23.7	23.8	24.0	24.1	24.2	24.3
Portugal	18.1	16.4	16.0	16.1	16.5	19.6	19.2	21.1	21.3	21.4
Slovak Republic	18.2	18.5	16.3	18.9	18.9	20.1	20.4	19.7	19.8	20.0
Slovenia	34.0	31.0	30.5	30.6	30.5	30.4	30.5	30.5	30.6	30.9
Spain	16.5	17.1	17.9	18.1	18.8	18.8	18.9	17.6	17.6	17.4
Sweden	32.3	25.2	22.4	22.5	22.6	22.8	22.1	22.3	22.6	22.7
Switzerland	15.6	15.6	15.0	15.1	14.9	15.0	14.7	14.7	14.6	14.6
Turkey <sup>2</sup>	28.0	29.4	24.3	24.3	24.4	24.7	24.9	25.0	24.7	25.1
United Kingdom	22.7	24.0	22.6	21.6	21.1	19.9	19.3	19.1	19.2	19.1
United States	23.1	22.3	21.5	20.9	20.9	22.7	22.8	22.8	22.9	23.0
<i>Unweighted average</i>										
<b>OECD-Average</b>	<b>23.0</b>	<b>22.2</b>	<b>21.3</b>	<b>21.8</b>	<b>22.0</b>	<b>22.3</b>	<b>22.2</b>	<b>22.1</b>	<b>22.0</b>	<b>22.0</b>
<b>OECD-EU 22</b>	<b>26.1</b>	<b>24.8</b>	<b>24.1</b>	<b>24.8</b>	<b>25.0</b>	<b>25.2</b>	<b>25.0</b>	<b>24.8</b>	<b>24.5</b>	<b>24.5</b>

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

2. Wage figures are based on the old definition of average worker (ISIC D, rev3.) for years 2000 to 2006.