

**Table 6.23. Income tax plus employee contributions less cash benefits,
married couple, both at 100% of average wage**
Tax burden as a % of gross wage earnings, two-earner married couple with two children

	2000	2010	2014	2015	2016	2017	2018	2019	2020	2021
Australia	25.1	22.3	23.4	24.1	24.3	24.4	24.6	23.6	24.1	23.2
Austria	23.7	26.3	28.6	29.1	25.9	26.3	26.8	24.8	23.7	25.1
Belgium	38.4	37.4	36.9	36.6	35.3	35.1	34.4	33.9	33.9	34.4
Canada	26.9	24.4	24.7	23.5	22.9	22.9	22.9	22.9	22.6	23.6
Chile	6.6	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	-5.8
Colombia	-4.6	-1.9	-2.0	-4.4	-4.5	-4.4	-4.3	-4.3	-4.7	-5.0
Costa Rica	9.0	9.2	9.2	9.3	9.3	9.8	10.3	10.3	10.5	10.5
Czech Republic	18.2	15.9	16.4	16.5	15.5	18.0	15.7	19.2	16.6	10.4
Denmark	38.1	32.7	32.4	32.7	32.7	32.7	32.3	32.5	32.3	32.5
Estonia	18.3	15.2	16.3	12.9	12.8	13.2	9.2	10.4	10.9	12.2
Finland	29.3	26.2	27.5	28.0	28.0	27.5	27.7	27.7	27.8	28.3
France	23.5	23.8	24.6	25.0	25.0	24.9	24.4	24.0	23.0	23.8
Germany	37.7	33.3	34.0	34.1	34.2	34.2	34.2	33.7	32.8	32.2
Greece	24.2	24.5	26.4	24.7	25.6	25.7	26.0	26.1	24.6	23.0
Hungary	28.1	25.0	25.3	25.7	24.2	24.4	24.5	24.8	25.6	26.1
Iceland	25.4	27.5	28.9	29.4	29.0	28.3	28.4	28.3	27.9	28.0
Ireland	25.7	19.2	23.3	22.3	21.7	21.6	22.1	22.5	23.0	23.3
Israel	21.3	12.8	13.3	13.8	14.3	14.2	14.9	15.1	15.5	16.7
Italy	27.4	27.0	27.7	27.8	27.8	27.8	27.9	28.2	26.4	26.3
Japan	18.6	16.5	19.4	19.7	19.9	19.9	20.1	20.1	19.9	20.0
Korea	8.7	11.2	12.0	12.3	12.7	13.0	13.5	13.6	12.7	13.3
Latvia	20.4	24.8	22.7	22.0	22.1	22.9	22.6	22.2	22.0	20.8
Lithuania	28.8	21.0	21.3	21.6	20.7	19.2	18.9	32.6	31.0	32.0
Luxembourg	17.6	17.4	21.5	22.4	22.7	20.9	21.6	22.2	23.8	24.9
Mexico	2.5	6.1	10.1	10.4	10.8	11.1	10.4	10.9	11.2	10.2
Netherlands	30.9	27.5	28.3	26.2	25.5	25.7	25.9	24.7	23.8	23.0
New Zealand	19.4	17.0	17.3	17.6	18.0	18.3	18.6	19.0	19.3	19.4
Norway	26.8	26.8	26.5	26.3	25.8	25.5	25.4	25.2	25.5	25.7
Poland	25.9	21.4	22.4	22.5	18.0	16.9	17.1	14.9	11.9	12.6
Portugal	20.2	19.5	24.9	23.8	23.8	24.1	23.6	24.4	24.6	25.1
Slovak Republic	19.0	16.6	18.1	18.4	18.7	19.1	19.7	19.9	19.3	18.9
Slovenia	29.4	27.8	27.0	27.1	26.9	27.3	28.8	29.1	29.0	29.7
Spain	18.0	19.9	21.2	19.4	19.4	19.3	19.5	19.6	18.9	19.3
Sweden	29.9	21.1	21.1	21.3	21.7	21.9	21.6	21.1	21.2	21.2
Switzerland	14.8	14.0	12.8	12.8	13.2	13.3	13.5	13.7	13.7	14.2
Turkey ¹	28.7	26.0	26.7	26.8	26.8	27.6	28.1	28.4	28.3	28.8
United Kingdom	23.2	22.8	21.1	20.9	21.0	21.2	21.2	21.2	21.1	21.6
United States	22.7	20.3	21.4	21.5	21.6	22.0	19.8	20.0	15.7	15.2
<i>Unweighted average</i>										
OECD-Average	22.3	20.7	21.6	21.4	21.1	21.1	21.0	21.4	21.0	20.7
OECD-EU 22	26.0	23.8	24.9	24.6	24.0	24.0	23.8	24.5	23.9	23.9

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