

## II. TAX BURDEN TRENDS 2000-2017

**Table 6.6c. Income tax plus employee contributions less cash benefits, married couple with two children, at 100% and 33% of average earnings**

Tax burden as a % of gross wage earnings, two-earner married couple with two children

	2000	2007	2010	2011	2012	2013	2014	2015	2016	2017
Australia	19.8	14.8	12.9	13.0	13.9	15.1	16.1	18.1	19.9	20.0
Austria	16.5	20.3	18.3	19.1	19.7	20.3	20.6	20.8	18.1	18.5
Belgium	29.3	26.5	27.5	27.5	27.4	26.8	26.6	26.1	23.9	23.7
Canada	18.6	15.3	14.4	14.5	14.7	15.0	15.2	10.3	10.9	10.9
Chile	5.4	5.5	5.1	5.1	5.1	5.0	5.0	5.0	4.9	4.9
Czech Republic	6.9	4.7	6.6	10.5	9.6	9.6	10.1	10.0	8.1	8.5
Denmark	32.7	30.9	28.7	29.0	29.2	28.7	28.5	28.8	28.8	28.8
Estonia	14.4	10.1	11.2	12.0	12.6	12.7	13.1	8.7	8.5	8.9
Finland	23.5	21.1	20.4	20.4	20.1	20.9	21.4	21.6	21.3	21.0
France	18.8	17.7	18.2	18.4	18.8	19.0	17.5	19.0	19.1	19.2
Germany	29.1	28.8	25.7	26.5	26.8	26.5	26.7	26.9	27.1	27.3
Greece	21.9	23.7	21.8	25.3	25.3	23.4	23.0	21.7	22.6	22.8
Hungary	20.5	22.8	18.3	15.7	20.2	20.2	20.7	21.2	19.6	19.2
Iceland	16.4	21.2	19.9	21.4	21.2	22.4	22.9	23.8	24.2	24.4
Ireland	11.4	-2.2	1.5	3.4	4.6	5.6	5.9	5.1	4.5	4.7
Israel <sup>1</sup>	17.8	14.5	11.1	9.7	9.2	9.2	11.8	12.0	12.3	12.1
Italy	21.0	17.9	20.2	21.0	21.4	21.1	19.3	18.7	18.8	18.8
Japan	17.3	15.3	13.5	14.5	16.7	16.8	17.3	17.6	17.8	17.9
Korea	7.8	9.4	9.7	9.8	10.3	10.7	10.8	11.1	11.4	11.7
Latvia	14.6	19.3	20.9	20.9	21.3	20.9	18.0	17.5	17.8	18.7
Luxembourg	6.3	5.9	6.3	7.9	7.8	9.1	9.7	10.7	11.0	9.3
Mexico	-2.6	1.6	2.0	4.5	4.9	5.3	5.7	6.1	6.5	7.0
Netherlands	26.6	22.9	22.6	22.7	22.5	25.0	22.6	20.9	19.6	19.7
New Zealand	18.5	9.7	7.4	7.0	8.6	10.0	11.1	12.0	12.8	13.5
Norway	21.9	22.6	22.8	23.0	22.8	22.8	22.3	22.4	21.8	21.5
Poland	23.6	21.2	18.8	19.3	19.5	19.8	20.2	20.5	13.6	11.8
Portugal	14.1	11.9	11.2	11.4	12.1	14.8	14.4	14.8	13.5	13.7
Slovak Republic	10.4	10.4	8.1	10.9	10.9	12.1	12.6	12.1	12.4	12.9
Slovenia	21.2	20.0	19.2	19.4	19.4	19.3	19.5	19.6	19.8	20.1
Spain	15.1	15.5	16.5	16.8	17.4	17.4	17.5	16.2	16.2	16.1
Sweden	26.5	19.3	16.9	17.1	17.3	17.7	17.1	17.4	17.8	18.1
Switzerland	9.0	8.9	8.0	7.8	7.7	7.4	6.9	6.8	6.7	6.7
Turkey <sup>2</sup>	28.0	29.4	23.5	23.5	23.6	23.9	24.1	24.3	23.8	24.2
United Kingdom	18.8	19.2	17.5	17.7	17.3	16.2	15.5	15.3	15.5	15.6
United States	18.2	16.3	15.7	15.2	15.4	17.3	17.5	17.6	17.7	17.9
<i>Unweighted average</i>										
<b>OECD-Average</b>	<b>17.7</b>	<b>16.3</b>	<b>15.5</b>	<b>16.1</b>	<b>16.4</b>	<b>16.8</b>	<b>16.8</b>	<b>16.6</b>	<b>16.2</b>	<b>16.3</b>
<b>OECD-EU 22</b>	<b>19.2</b>	<b>17.6</b>	<b>17.1</b>	<b>17.9</b>	<b>18.2</b>	<b>18.5</b>	<b>18.2</b>	<b>17.9</b>	<b>17.2</b>	<b>17.2</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.