

## II. TAX BURDEN TRENDS 2000-2014

**Table 6.8c. Income tax plus employee contributions less cash benefits, married couple without children at 100% and 33% of average earnings**  
Tax burden as a % of gross wage earnings

	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014
Australia	22.8	20.6	19.6	18.9	18.2	18.3	18.3	18.8	18.7	19.0
Austria	27.5	29.4	29.7	30.0	28.2	28.4	28.8	29.1	29.4	29.6
Belgium	38.1	34.7	34.8	35.2	34.9	35.5	35.4	35.3	34.8	34.7
Canada	22.0	20.4	19.8	20.0	19.0	19.0	19.1	19.2	19.3	19.8
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	20.2	20.8	20.9	19.5	19.6	20.1	19.9	19.9	20.1
Denmark	40.9	38.9	39.0	38.7	38.1	36.8	37.0	37.2	36.8	36.7
Estonia	19.9	16.3	16.8	16.0	16.6	17.6	17.9	18.3	17.9	18.2
Finland	30.4	26.8	26.4	26.3	25.2	25.3	25.2	24.8	25.5	26.1
France	25.3	23.6	23.7	25.8	25.9	25.9	26.0	26.3	26.4	26.7
Germany	36.7	36.6	36.3	36.0	35.3	34.2	34.7	34.8	34.4	34.5
Greece	21.8	24.6	24.4	23.8	23.5	22.3	26.3	26.1	24.4	23.7
Hungary	31.9	30.1	33.4	33.1	32.9	27.8	31.6	35.0	34.5	34.5
Iceland	20.1	24.1	23.1	23.7	21.5	22.4	23.5	23.9	24.5	24.0
Ireland	15.0	8.2	6.9	7.0	8.8	9.9	11.2	11.3	12.3	12.9
Israel <sup>1</sup>	21.1	16.1	16.8	15.4	14.2	13.7	13.7	13.4	13.2	13.3
Italy	24.9	24.3	24.3	25.0	25.3	25.9	26.6	26.8	27.1	26.1
Japan	16.1	18.6	19.2	19.3	19.1	19.6	20.1	20.4	20.5	20.8
Korea	8.4	9.8	10.9	11.0	10.7	11.2	11.4	11.9	12.1	12.1
Luxembourg	19.2	17.6	18.4	18.4	17.3	17.7	19.1	18.6	19.6	19.9
Mexico	-3.0	0.5	1.5	0.9	1.3	1.6	4.5	4.9	5.3	5.6
Netherlands	30.8	28.1	27.9	28.3	27.7	27.7	27.7	28.0	27.6	27.0
New Zealand	18.5	19.5	20.1	19.1	16.9	15.9	14.8	15.2	15.7	16.0
Norway	27.9	26.5	26.7	26.8	26.5	26.5	26.6	26.3	26.2	25.7
Poland	26.4	27.4	26.5	23.8	23.2	23.4	23.6	23.7	23.8	23.8
Portugal	18.1	17.1	16.4	16.0	15.6	16.0	16.1	16.5	19.6	19.3
Slovak Republic	18.2	18.9	18.5	19.3	15.6	16.3	18.9	18.9	20.1	20.3
Slovenia	34.0	32.6	31.0	30.3	30.3	30.5	30.6	30.5	30.4	30.4
Spain	16.5	17.0	17.1	16.1	16.5	17.9	18.1	18.8	18.8	18.9
Sweden	32.3	28.8	25.2	24.5	23.1	22.4	22.5	22.6	22.8	22.1
Switzerland	15.6	15.3	15.6	14.8	14.9	15.0	15.2	14.9	14.9	15.0
Turkey <sup>2</sup>	28.0	29.9	29.9	25.7	25.0	24.8	24.8	24.9	25.1	25.1
United Kingdom	22.7	23.8	24.0	22.9	22.3	22.6	21.6	21.1	19.9	19.5
United States	23.1	22.1	22.3	20.0	20.6	20.8	20.2	20.3	22.2	22.3
<i>Unweighted average</i>										
<b>OECD-Average</b>	<b>22.9</b>	<b>22.2</b>	<b>22.2</b>	<b>21.8</b>	<b>21.2</b>	<b>21.2</b>	<b>21.7</b>	<b>21.9</b>	<b>22.1</b>	<b>22.1</b>
<b>OECD-EU 21</b>	<b>26.3</b>	<b>25.0</b>	<b>24.8</b>	<b>24.6</b>	<b>24.1</b>	<b>24.0</b>	<b>24.7</b>	<b>24.9</b>	<b>25.0</b>	<b>25.0</b>

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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 2009.