

II. TAX BURDEN TRENDS 2000-2017

Table 6.4c. Income tax plus employee contributions less cash benefits, single parent at 67% of average earnings

Tax burden as a % of gross wage earnings, single parent with two children

	2000	2007	2010	2011	2012	2013	2014	2015	2016	2017
Australia	-2.1	-10.6	-13.2	-12.0	-9.3	-8.6	-7.9	-7.4	-7.1	-5.2
Austria	2.0	6.6	4.6	6.0	7.0	8.1	8.6	9.3	6.4	7.1
Belgium	16.1	17.4	18.9	19.1	19.0	18.4	18.3	17.8	15.7	15.5
Canada	-11.8	-14.4	-19.8	-19.6	-19.3	-18.7	-17.1	-29.2	-29.0	-28.4
Chile	5.9	6.0	6.1	6.1	6.2	6.2	6.2	6.2	6.2	6.2
Czech Republic	-17.9	-12.7	-12.9	0.0	-1.6	-1.7	-0.8	-0.9	-4.7	-3.9
Denmark	11.9	10.5	8.0	8.6	8.5	7.9	5.8	6.3	6.2	4.9
Estonia	-8.5	-4.2	-2.1	-0.5	0.9	1.6	2.7	-4.8	-4.6	-3.5
Finland	9.7	9.6	8.9	9.0	8.7	10.1	10.5	10.9	10.7	10.0
France	13.5	14.5	14.8	14.8	15.0	15.1	15.4	15.9	1.0	1.7
Germany	17.9	20.2	16.2	17.4	17.9	17.7	18.1	17.5	17.9	18.2
Greece	17.2	17.3	16.0	20.9	20.8	15.5	15.3	14.5	15.3	15.6
Hungary	5.0	4.2	6.7	-2.5	3.2	4.2	5.4	6.5	4.3	3.7
Iceland	1.4	10.8	9.5	12.0	10.5	12.8	12.9	14.4	15.5	16.7
Ireland	-9.3	-39.1	-41.5	-39.8	-35.0	-33.7	-32.4	-31.9	-32.0	-29.7
Israel ¹	-1.5	-2.1	-2.6	-3.4	-3.6	-3.0	-1.3	-1.5	-3.5	-2.7
Italy	5.5	1.1	5.1	6.3	6.8	6.2	2.5	1.4	1.5	1.7
Japan	15.7	11.6	7.5	8.4	12.5	12.6	13.0	13.4	13.6	13.7
Korea	6.8	8.1	8.5	8.7	8.9	9.0	8.3	8.4	8.4	8.7
Latvia	3.5	12.1	12.4	12.5	13.2	13.0	7.8	7.3	7.8	9.3
Luxembourg	-6.4	-6.7	-10.9	-8.8	-8.4	-6.5	-5.4	-4.1	-3.5	-6.3
Mexico	-4.4	-1.0	0.8	1.3	1.7	2.6	3.0	3.3	3.7	4.7
Netherlands	14.5	4.8	3.6	3.8	2.8	3.2	1.7	0.6	-3.5	-3.6
New Zealand	-3.0	-16.9	-17.7	-18.3	-18.2	-16.9	-15.8	-14.4	-14.6	-13.5
Norway	5.7	9.7	10.8	11.4	11.5	11.9	11.9	12.3	11.9	11.9
Poland	18.0	-4.9	17.8	17.8	17.8	17.8	14.7	11.2	-35.4	-40.4
Portugal	9.1	6.2	1.7	3.8	4.9	7.8	7.2	7.6	3.2	3.5
Slovak Republic	-3.1	2.5	1.5	3.5	3.5	3.4	4.1	4.6	5.4	6.3
Slovenia	-2.0	0.0	-1.7	-1.3	-1.0	-0.8	-4.6	-4.4	-3.9	-1.4
Spain	6.8	6.7	8.1	8.9	9.5	9.6	9.8	1.5	1.5	1.6
Sweden	20.1	13.2	11.1	11.4	11.8	12.2	11.9	12.2	12.8	13.1
Switzerland	0.3	0.4	-1.1	-1.0	-0.9	-1.3	-1.9	-1.9	-2.0	-2.1
Turkey ²	27.2	28.4	22.0	22.0	22.2	22.6	23.0	23.2	22.5	22.7
United Kingdom	7.7	7.6	0.6	-1.8	-2.0	-3.1	-4.1	-3.4	-1.3	0.4
United States	2.6	1.5	0.2	0.2	1.3	3.1	3.7	3.9	4.5	5.2
<i>Unweighted average</i>										
OECD-Average	5.0	3.4	2.8	3.6	4.2	4.5	4.3	3.6	1.4	1.8
OECD-EU 22	6.0	4.0	4.0	5.0	5.6	5.7	5.1	4.4	0.9	1.1

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.