

II. TAX BURDEN TRENDS 2000-2017

Table 6.2c. Income tax plus employee contributions less cash benefits, single persons at 100% of average earnings

Tax burden as a % of gross wage earnings, single persons without children

	2000	2007	2010	2011	2012	2013	2014	2015	2016	2017
Australia	26.6	23.4	22.3	22.3	23.0	23.1	23.4	24.1	24.3	24.4
Austria	31.0	33.8	33.1	33.6	33.9	34.4	34.7	35.0	32.1	32.4
Belgium	43.0	42.1	42.7	42.8	42.7	42.4	42.4	42.0	40.7	40.5
Canada	25.1	23.3	22.4	22.5	22.6	22.7	23.4	23.3	23.0	22.8
Chile	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Czech Republic	22.5	22.9	22.5	23.1	22.9	22.9	23.1	23.4	23.6	24.1
Denmark	41.9	38.8	35.9	36.1	36.2	35.8	35.6	35.9	35.9	35.8
Estonia	21.9	18.7	19.5	19.7	19.9	19.5	19.6	18.4	18.4	18.4
Finland	33.9	30.4	29.4	29.4	29.4	30.1	30.6	30.9	30.8	30.2
France	29.2	27.8	27.8	27.9	28.1	28.3	28.6	28.8	29.0	29.2
Germany	43.2	42.2	39.2	39.8	39.8	39.5	39.5	39.7	39.8	39.9
Greece	21.7	25.8	23.2	26.7	26.6	25.2	24.9	24.2	25.7	26.0
Hungary	35.7	38.8	31.4	35.1	35.1	34.5	34.5	34.5	33.5	33.5
Iceland	25.4	26.8	27.6	28.4	28.7	29.1	28.9	29.3	29.1	28.7
Ireland	20.3	13.9	17.9	17.8	19.1	19.8	20.2	19.5	19.1	19.4
Israel ¹	26.1	21.2	17.0	17.0	16.6	16.4	17.0	17.5	18.0	17.7
Italy	29.0	29.2	30.2	30.8	31.0	31.1	31.0	31.1	31.1	31.2
Japan	19.7	20.2	20.6	21.0	21.3	21.5	21.8	22.1	22.2	22.3
Korea	8.9	12.1	12.3	12.5	13.0	13.5	13.6	14.0	14.3	14.5
Latvia	27.9	28.3	30.5	30.7	30.8	30.1	29.6	28.9	29.0	29.4
Luxembourg	28.7	27.7	26.8	28.4	28.1	29.5	30.0	30.8	31.0	29.1
Mexico	2.5	6.0	6.1	9.2	9.6	9.8	10.1	10.4	10.8	11.2
Netherlands	33.6	32.5	31.7	31.7	32.0	34.8	32.4	30.3	30.2	30.4
New Zealand	19.4	21.1	17.0	15.9	16.4	16.9	17.2	17.6	17.9	18.1
Norway	30.7	29.5	29.3	29.4	29.2	29.2	28.7	28.6	28.0	27.6
Poland	27.8	27.8	24.5	24.6	24.7	24.8	24.9	24.9	25.0	25.1
Portugal	22.4	22.4	22.2	23.3	22.8	27.5	27.2	28.4	27.8	27.5
Slovak Republic	19.8	22.3	21.7	22.8	22.8	22.8	22.9	23.1	23.3	23.5
Slovenia	35.6	32.8	33.3	33.4	33.2	33.1	33.2	33.3	33.5	33.7
Spain	19.8	20.6	21.7	22.0	22.9	22.9	23.0	21.3	21.3	21.1
Sweden	33.7	27.6	24.8	24.8	24.9	25.1	24.4	24.6	24.9	25.0
Switzerland	17.8	17.7	17.4	17.4	17.2	17.3	17.0	17.0	16.9	16.9
Turkey ²	28.7	29.8	26.6	26.6	26.8	27.0	27.3	27.4	27.4	27.9
United Kingdom	25.8	27.0	25.4	25.1	24.7	24.0	23.6	23.4	23.5	23.4
United States	24.9	24.8	24.6	23.6	23.6	25.5	25.6	25.6	25.8	26.0
<i>Unweighted average</i>										
OECD-Average	26.0	25.6	24.7	25.2	25.3	25.6	25.6	25.6	25.5	25.5
OECD-EU 22	29.5	28.8	28.0	28.6	28.7	29.0	28.9	28.8	28.6	28.6

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.