

**Table 6.18. Income tax plus employee contributions less cash benefits,
single persons at 100% of average wage**
Tax burden as a % of gross wage earnings, single persons without children

| | 2000 | 2010 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
|---------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Australia | 26.6 | 22.3 | 24.1 | 24.3 | 24.4 | 24.6 | 23.6 | 24.1 | 23.2 | 23.0 |
| Austria | 31.0 | 33.1 | 35.0 | 32.1 | 32.4 | 32.8 | 33.2 | 32.7 | 33.2 | 32.0 |
| Belgium | 43.0 | 42.7 | 42.0 | 40.7 | 40.6 | 39.9 | 39.4 | 39.3 | 39.5 | 40.3 |
| Canada | 26.9 | 25.0 | 25.3 | 24.7 | 24.6 | 24.6 | 24.6 | 25.1 | 25.3 | 25.6 |
| Chile | 7.0 | 7.0 | 7.0 | 7.0 | 7.0 | 7.0 | 7.0 | 7.0 | 7.0 | 7.0 |
| Colombia | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Costa Rica | 9.0 | 9.2 | 9.3 | 9.3 | 9.8 | 10.3 | 10.3 | 10.5 | 10.5 | 10.5 |
| Czech Republic | 22.5 | 22.5 | 23.4 | 23.7 | 24.1 | 24.6 | 25.0 | 25.2 | 19.7 | 19.5 |
| Denmark | 41.5 | 35.9 | 35.9 | 35.9 | 35.8 | 35.4 | 35.5 | 35.3 | 35.4 | 35.5 |
| Estonia | 21.9 | 19.5 | 18.4 | 18.4 | 18.4 | 14.6 | 15.7 | 16.1 | 17.2 | 18.4 |
| Finland | 33.9 | 29.4 | 30.9 | 30.8 | 30.2 | 30.3 | 30.3 | 31.0 | 31.3 | 31.1 |
| France | 29.2 | 27.8 | 29.0 | 29.0 | 29.0 | 28.4 | 28.0 | 27.1 | 27.6 | 27.7 |
| Germany | 43.2 | 39.2 | 39.7 | 39.7 | 39.7 | 39.7 | 39.2 | 38.6 | 37.8 | 37.4 |
| Greece | 21.6 | 23.1 | 23.7 | 25.1 | 25.2 | 25.5 | 25.5 | 23.9 | 22.9 | 23.0 |
| Hungary | 35.7 | 31.4 | 34.5 | 33.5 | 33.5 | 33.5 | 33.5 | 33.5 | 33.5 | 33.5 |
| Iceland | 25.4 | 27.6 | 29.4 | 29.0 | 28.3 | 28.4 | 28.3 | 28.2 | 28.2 | 28.2 |
| Ireland | 27.5 | 23.4 | 26.0 | 25.4 | 25.3 | 25.6 | 26.0 | 26.7 | 27.3 | 27.5 |
| Israel | 26.1 | 17.0 | 17.5 | 17.9 | 17.7 | 17.6 | 18.1 | 18.4 | 19.0 | 19.1 |
| Italy | 29.0 | 30.2 | 31.1 | 31.1 | 31.1 | 31.2 | 31.5 | 30.1 | 28.2 | 28.8 |
| Japan | 19.7 | 20.6 | 22.1 | 22.2 | 22.3 | 22.4 | 22.4 | 22.2 | 22.2 | 22.3 |
| Korea | 8.9 | 12.3 | 13.3 | 13.7 | 13.9 | 14.4 | 14.8 | 15.1 | 15.5 | 15.8 |
| Latvia | 27.9 | 30.5 | 28.9 | 28.9 | 29.2 | 28.7 | 28.6 | 28.3 | 26.5 | 26.5 |
| Lithuania | 28.8 | 22.1 | 22.9 | 23.0 | 22.7 | 22.1 | 26.5 | 36.0 | 36.4 | 37.1 |
| Luxembourg | 28.7 | 26.8 | 30.8 | 31.0 | 29.0 | 29.6 | 30.0 | 31.1 | 31.4 | 32.1 |
| Mexico | 2.5 | 6.1 | 10.4 | 10.8 | 11.1 | 10.4 | 10.9 | 11.2 | 11.3 | 11.3 |
| Netherlands | 33.6 | 31.7 | 30.3 | 30.2 | 30.3 | 30.5 | 29.4 | 28.5 | 27.7 | 27.7 |
| New Zealand | 19.4 | 17.0 | 17.6 | 18.0 | 18.3 | 18.6 | 19.0 | 19.3 | 19.4 | 20.1 |
| Norway | 30.7 | 29.3 | 28.5 | 27.9 | 27.5 | 27.4 | 27.3 | 27.5 | 27.3 | 27.3 |
| Poland | 27.8 | 24.5 | 24.9 | 25.0 | 25.1 | 25.2 | 25.0 | 24.1 | 24.2 | 22.8 |
| Portugal | 22.4 | 22.2 | 28.4 | 27.6 | 27.5 | 26.9 | 27.4 | 27.6 | 28.1 | 28.1 |
| Slovak Republic | 20.2 | 21.9 | 23.3 | 23.5 | 23.7 | 24.0 | 24.2 | 23.6 | 23.9 | 24.3 |
| Slovenia | 35.6 | 33.3 | 33.3 | 33.5 | 33.7 | 34.1 | 34.4 | 34.0 | 34.5 | 33.6 |
| Spain | 19.8 | 21.7 | 21.3 | 21.3 | 21.1 | 21.3 | 21.3 | 20.7 | 21.4 | 21.4 |
| Sweden | 33.7 | 24.8 | 24.6 | 24.9 | 25.0 | 25.1 | 24.5 | 24.6 | 24.4 | 24.3 |
| Switzerland | 17.8 | 17.4 | 17.0 | 17.2 | 17.2 | 17.4 | 17.5 | 17.8 | 18.2 | 18.5 |
| Türkiye ¹ | 28.7 | 26.6 | 27.4 | 27.4 | 28.2 | 28.6 | 29.0 | 28.9 | 29.4 | 26.2 |
| United Kingdom | 25.8 | 25.4 | 23.4 | 23.5 | 23.5 | 23.5 | 23.4 | 22.9 | 23.3 | 23.6 |
| United States | 24.9 | 24.6 | 25.6 | 25.8 | 26.1 | 23.8 | 23.9 | 21.3 | 22.4 | 24.8 |
| <i>Unweighted average</i> | | | | | | | | | | |
| OECD-Average | 25.2 | 23.8 | 24.6 | 24.6 | 24.5 | 24.4 | 24.8 | 24.7 | 24.6 | 24.6 |
| OECD-EU 22 | 29.9 | 28.1 | 29.0 | 28.8 | 28.8 | 28.6 | 29.3 | 29.0 | 28.7 | 28.8 |

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