

**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	2014	2015	2016	2017	2018	2019	2020	2021
Australia	26.6	22.3	23.4	24.1	24.3	24.4	24.6	23.6	24.1	23.2
Austria	31.0	33.1	34.7	35.0	32.1	32.4	32.8	33.2	32.7	33.2
Belgium	43.0	42.7	42.4	42.0	40.7	40.6	39.9	39.4	39.3	39.8
Canada	26.9	25.0	25.3	25.3	24.7	24.6	24.6	24.6	24.6	25.1
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	9.2	9.3	9.3	9.8	10.3	10.3	10.5	10.5
Czech Republic	22.5	22.5	23.1	23.4	23.7	24.1	24.6	25.0	25.1	19.6
Denmark	41.5	35.9	35.6	35.9	35.9	35.8	35.4	35.5	35.3	35.4
Estonia	21.9	19.5	19.6	18.4	18.4	18.4	14.6	15.7	16.1	17.1
Finland	33.9	29.4	30.6	30.9	30.8	30.2	30.3	30.3	30.4	30.8
France	29.2	27.8	28.6	29.0	29.0	29.0	28.4	28.0	27.2	27.8
Germany	43.2	39.2	39.5	39.7	39.7	39.7	39.7	39.2	38.6	37.7
Greece	21.6	23.1	24.6	23.7	25.1	25.2	25.5	25.5	23.9	22.4
Hungary	35.7	31.4	34.5	34.5	33.5	33.5	33.5	33.5	33.5	33.5
Iceland	25.4	27.6	28.9	29.4	29.0	28.3	28.4	28.3	28.2	28.0
Ireland	27.5	23.4	26.9	26.0	25.4	25.3	25.6	25.9	26.3	26.7
Israel	26.1	17.0	17.0	17.5	17.9	17.7	18.3	18.5	18.7	19.7
Italy	29.0	30.2	31.0	31.1	31.1	31.1	31.2	31.5	30.2	29.6
Japan	19.7	20.6	21.8	22.1	22.2	22.3	22.4	22.4	22.2	22.3
Korea	8.9	12.3	13.0	13.3	13.7	13.9	14.4	14.8	15.1	15.3
Latvia	27.9	30.5	29.6	28.9	28.9	29.2	28.7	28.6	28.3	26.5
Lithuania	28.8	22.1	22.6	22.9	23.0	22.7	22.1	36.5	36.0	36.5
Luxembourg	28.7	26.8	30.0	30.8	31.0	29.0	29.6	30.0	31.1	31.9
Mexico	2.5	6.1	10.1	10.4	10.8	11.1	10.4	10.9	11.2	10.2
Netherlands	33.6	31.7	32.4	30.3	30.2	30.3	30.5	29.4	28.4	27.5
New Zealand	19.4	17.0	17.3	17.6	18.0	18.3	18.6	19.0	19.3	19.4
Norway	30.7	29.3	28.7	28.5	27.9	27.5	27.4	27.3	27.5	27.6
Poland	27.8	24.5	24.9	24.9	25.0	25.1	25.2	25.0	24.1	24.2
Portugal	22.4	22.2	27.1	28.4	27.6	27.5	26.9	27.4	27.7	28.0
Slovak Republic	20.2	21.9	23.1	23.3	23.5	23.7	24.0	24.2	23.6	23.8
Slovenia	35.6	33.3	33.2	33.3	33.5	33.7	34.1	34.4	34.0	34.5
Spain	19.8	21.7	23.0	21.3	21.3	21.1	21.3	21.3	20.7	21.1
Sweden	33.7	24.8	24.4	24.6	24.9	25.0	25.1	24.5	24.6	24.5
Switzerland	17.8	17.4	17.0	17.0	17.2	17.2	17.4	17.5	17.5	17.9
Turkey ¹	28.7	26.6	27.3	27.4	27.4	28.2	28.6	29.0	28.9	29.4
United Kingdom	25.8	25.4	23.6	23.4	23.5	23.5	23.5	23.4	23.3	23.7
United States	24.9	24.6	25.6	25.6	25.8	26.1	23.8	23.9	21.3	22.6
<i>Unweighted average</i>										
OECD-Average	25.2	23.8	24.7	24.6	24.6	24.5	24.4	24.9	24.6	24.6
OECD-EU 22	29.9	28.1	29.2	29.0	28.8	28.8	28.6	29.3	29.0	28.7

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