

II. TAX BURDEN TRENDS 2000-2014

Table 6.3c. Income tax plus employee contributions less cash benefits, single persons at 167% of average earnings

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

	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014
Australia	34.9	30.8	28.8	28.7	28.3	28.2	28.2	29.1	29.2	29.4
Austria	36.3	38.6	38.8	39.0	38.1	38.3	38.5	38.6	39.0	39.2
Belgium	50.1	48.8	48.9	49.3	49.2	49.5	49.6	49.5	49.2	49.2
Canada	29.3	27.2	26.9	27.0	26.5	26.6	26.7	26.8	26.8	27.1
Chile	7.5	7.0	7.0	7.0	7.0	7.6	7.7	7.9	7.8	7.9
Czech Republic	25.5	27.2	28.1	27.3	25.8	25.9	26.3	26.2	26.2	26.3
Denmark	51.5	49.4	49.6	49.6	48.5	44.6	44.9	45.1	44.3	43.6
Estonia	23.6	20.6	20.2	19.3	20.1	21.0	21.1	21.2	20.7	20.8
Finland	41.1	37.8	37.7	37.4	36.4	36.6	36.6	36.7	37.2	37.8
France	33.1	33.0	33.2	33.2	33.4	33.4	33.6	33.9	34.0	34.2
Germany	48.8	47.1	46.2	45.7	45.5	43.8	43.8	43.8	43.7	43.8
Greece	29.7	34.8	32.5	31.4	30.8	30.4	34.0	33.4	35.4	34.5
Hungary	42.8	41.9	44.5	45.2	44.6	39.8	37.8	36.6	34.5	34.5
Iceland	36.7	30.8	29.8	30.1	30.0	32.4	33.0	33.5	33.9	33.3
Ireland	32.1	26.9	25.8	25.9	28.2	29.6	31.3	31.5	32.4	33.1
Israel ¹	35.0	30.1	30.8	28.8	26.5	26.0	25.6	24.9	25.2	25.4
Italy	34.5	35.2	35.9	36.4	36.6	37.3	37.9	38.1	38.3	39.0
Japan	21.1	23.1	24.2	24.2	24.0	24.5	24.8	25.1	25.3	25.5
Korea	13.4	15.1	15.8	15.8	15.1	15.0	15.3	15.7	15.9	16.2
Luxembourg	37.9	34.6	35.4	35.3	34.6	34.9	36.8	36.3	37.5	37.8
Mexico	9.8	13.7	13.9	12.6	12.9	13.4	13.7	14.1	14.4	14.7
Netherlands	40.6	37.5	38.1	38.5	37.9	37.7	37.8	38.4	38.5	39.3
New Zealand	24.2	26.2	26.8	26.3	24.6	23.3	22.0	22.4	22.8	23.1
Norway	38.2	35.4	35.9	35.9	35.7	35.7	35.8	35.6	35.6	35.2
Poland	28.9	30.1	28.8	26.6	25.3	25.4	25.4	25.5	25.5	25.5
Portugal	28.6	29.8	29.5	29.0	28.4	29.5	31.4	30.2	35.2	35.0
Slovak Republic	24.4	25.0	25.1	25.4	24.6	24.8	25.4	25.5	25.6	25.7
Slovenia	41.2	40.8	38.5	38.8	38.6	39.1	39.3	39.1	37.5	37.6
Spain	24.4	25.3	25.3	24.6	25.2	26.5	26.8	28.3	28.5	28.7
Sweden	41.1	39.8	37.9	37.5	35.8	35.6	35.5	35.3	35.4	35.1
Switzerland	22.7	22.1	22.4	22.0	22.1	22.2	22.3	22.2	22.2	22.3
Turkey ²	26.9	32.4	32.6	31.3	30.3	30.5	30.7	30.8	31.3	31.5
United Kingdom	28.8	30.6	30.8	30.3	29.7	30.0	30.4	30.4	30.1	30.0
United States	31.9	30.2	30.5	29.6	29.8	30.1	28.7	28.7	30.5	30.6
<i>Unweighted average</i>										
OECD-Average	31.7	31.1	31.1	30.7	30.3	30.3	30.6	30.6	30.9	31.0
OECD-EU 21	35.5	35.0	34.8	34.6	34.2	34.0	34.5	34.4	34.7	34.8

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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.