

**Table 6.19. Income tax plus employee contributions less cash benefits,  
single persons at 167% 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                 | 34.9 | 28.2 | 29.4 | 30.1 | 30.2 | 30.1 | 30.4 | 30.5 | 30.8 | 29.4 |
| Austria                   | 36.3 | 38.3 | 39.2 | 39.4 | 37.5 | 37.7 | 38.0 | 38.1 | 38.0 | 38.2 |
| Belgium                   | 50.1 | 49.5 | 49.2 | 49.1 | 48.5 | 48.3 | 47.9 | 47.5 | 47.4 | 47.7 |
| Canada                    | 32.1 | 30.3 | 30.5 | 30.6 | 29.7 | 29.8 | 29.8 | 29.7 | 29.9 | 30.2 |
| Chile                     | 8.3  | 8.0  | 8.1  | 8.2  | 8.3  | 8.3  | 8.3  | 8.3  | 8.3  | 8.3  |
| 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  | 9.8  | 10.6 | 10.6 | 11.1 | 11.8 | 12.3 | 12.4 | 12.4 | 12.8 |
| Czech Republic            | 25.5 | 25.9 | 26.3 | 26.5 | 26.7 | 26.9 | 27.2 | 27.4 | 27.5 | 22.2 |
| Denmark                   | 49.3 | 42.9 | 41.9 | 42.1 | 42.0 | 41.8 | 41.2 | 41.2 | 40.9 | 41.1 |
| Estonia                   | 23.6 | 21.0 | 20.8 | 19.6 | 19.5 | 19.6 | 21.3 | 21.3 | 21.3 | 21.3 |
| Finland                   | 41.1 | 36.6 | 37.8 | 38.1 | 38.2 | 37.8 | 37.9 | 37.9 | 38.2 | 38.5 |
| France                    | 33.1 | 33.4 | 34.2 | 34.5 | 34.5 | 34.5 | 33.9 | 33.8 | 33.3 | 33.6 |
| Germany                   | 48.8 | 43.8 | 43.8 | 43.8 | 43.9 | 43.9 | 43.8 | 43.4 | 43.3 | 42.6 |
| Greece                    | 29.2 | 30.2 | 34.4 | 31.6 | 32.0 | 32.1 | 32.4 | 32.5 | 31.3 | 28.7 |
| Hungary                   | 42.8 | 39.8 | 34.5 | 34.5 | 33.5 | 33.5 | 33.5 | 33.5 | 33.5 | 33.5 |
| Iceland                   | 36.7 | 32.4 | 33.8 | 34.0 | 34.0 | 33.5 | 33.3 | 33.3 | 33.5 | 33.6 |
| Ireland                   | 35.6 | 34.4 | 37.0 | 36.1 | 35.2 | 35.1 | 35.3 | 35.5 | 35.8 | 36.0 |
| Israel                    | 35.0 | 26.0 | 26.0 | 26.5 | 27.1 | 26.9 | 27.8 | 28.1 | 28.5 | 29.8 |
| Italy                     | 34.5 | 37.3 | 38.8 | 39.5 | 39.5 | 39.2 | 39.3 | 39.5 | 39.8 | 40.4 |
| Japan                     | 22.6 | 24.5 | 25.6 | 25.9 | 25.9 | 26.0 | 26.1 | 26.1 | 25.9 | 26.3 |
| Korea                     | 13.4 | 15.0 | 15.8 | 16.2 | 16.8 | 17.4 | 18.1 | 18.6 | 19.0 | 19.3 |
| Latvia                    | 29.4 | 31.4 | 30.5 | 29.8 | 29.9 | 30.2 | 28.8 | 29.0 | 29.2 | 29.0 |
| Lithuania                 | 31.7 | 24.0 | 24.0 | 24.0 | 24.0 | 24.0 | 24.0 | 38.9 | 38.9 | 39.1 |
| Luxembourg                | 37.9 | 34.9 | 37.9 | 38.6 | 38.7 | 37.6 | 37.9 | 38.1 | 38.7 | 39.2 |
| Mexico                    | 10.1 | 13.4 | 14.8 | 15.1 | 15.4 | 15.7 | 15.0 | 15.5 | 15.8 | 14.9 |
| Netherlands               | 40.6 | 37.7 | 46.8 | 38.2 | 37.7 | 37.7 | 37.9 | 37.5 | 36.4 | 35.9 |
| New Zealand               | 24.2 | 23.3 | 23.1 | 23.4 | 23.7 | 23.9 | 24.1 | 24.4 | 24.6 | 24.8 |
| Norway                    | 38.2 | 35.7 | 35.1 | 34.9 | 34.4 | 34.0 | 33.9 | 33.9 | 33.9 | 34.2 |
| Poland                    | 28.9 | 25.4 | 25.6 | 25.6 | 25.7 | 25.7 | 25.8 | 25.6 | 24.8 | 25.4 |
| Portugal                  | 28.6 | 29.5 | 34.9 | 35.7 | 34.4 | 34.1 | 33.5 | 34.2 | 34.4 | 34.8 |
| Slovak Republic           | 24.8 | 24.9 | 25.8 | 25.9 | 26.0 | 26.2 | 26.4 | 26.4 | 26.1 | 26.3 |
| Slovenia                  | 41.2 | 39.1 | 37.7 | 37.9 | 37.4 | 37.7 | 38.1 | 38.4 | 37.3 | 37.8 |
| Spain                     | 24.4 | 26.5 | 28.7 | 27.3 | 27.2 | 26.8 | 27.0 | 27.1 | 26.5 | 26.9 |
| Sweden                    | 41.1 | 35.6 | 35.1 | 35.2 | 36.2 | 36.5 | 36.4 | 35.2 | 34.7 | 34.9 |
| Switzerland               | 22.7 | 22.2 | 21.9 | 21.8 | 22.2 | 22.2 | 22.3 | 22.5 | 22.5 | 22.8 |
| Turkey <sup>1</sup>       | 26.9 | 29.9 | 31.3 | 31.6 | 32.0 | 32.4 | 32.7 | 32.9 | 32.8 | 33.1 |
| United Kingdom            | 28.8 | 30.0 | 29.8 | 29.8 | 29.9 | 29.9 | 29.9 | 29.5 | 29.7 | 30.2 |
| United States             | 31.9 | 30.6 | 31.1 | 31.1 | 31.2 | 31.4 | 28.8 | 28.9 | 28.5 | 29.5 |
| <i>Unweighted average</i> |      |      |      |      |      |      |      |      |      |      |
| OECD-Average              | 30.3 | 29.0 | 29.8 | 29.5 | 29.5 | 29.5 | 29.5 | 29.9 | 29.8 | 29.8 |
| OECD-EU 22                | 35.4 | 33.7 | 34.8 | 34.2 | 34.0 | 33.9 | 34.0 | 34.6 | 34.4 | 34.2 |

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