

## II. TAX BURDEN TRENDS 2000-2014

**Table 6.1c. Income tax plus employee contributions less cash benefits, single persons at 67% 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	21.1	20.3	19.2	17.3	15.8	16.0	16.0	16.9	17.3	17.8
Austria	25.6	27.4	28.0	28.5	26.7	27.0	27.6	28.0	28.5	28.7
Belgium	35.8	35.2	35.5	36.1	35.8	36.4	36.5	36.4	36.0	35.9
Canada	19.5	18.9	18.1	18.2	17.7	17.4	17.4	17.5	17.6	17.7
Chile	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Czech Republic	20.8	19.1	19.8	19.2	17.9	18.2	19.2	18.8	18.8	19.2
Denmark	41.0	38.9	38.9	38.6	38.0	36.7	36.9	37.0	36.6	36.4
Estonia	19.9	16.4	16.8	16.1	16.7	17.6	18.0	18.3	18.0	18.2
Finland	27.8	24.3	23.9	23.9	22.7	22.7	22.6	22.4	23.3	23.8
France	25.9	25.7	25.8	25.9	25.9	25.9	26.1	26.3	26.4	26.7
Germany	36.8	36.7	36.4	36.1	35.4	34.3	34.8	34.9	34.5	34.6
Greece	18.2	18.6	18.6	18.4	18.8	17.8	22.8	22.6	19.8	18.9
Hungary	30.1	23.3	27.1	28.1	28.8	27.8	29.6	34.5	34.5	34.5
Iceland	20.2	24.1	23.2	23.8	21.6	22.2	23.3	23.8	24.4	23.7
Ireland	11.2	7.1	5.9	6.0	7.2	7.9	11.4	11.5	13.1	13.8
Israel <sup>1</sup>	19.4	12.1	13.1	11.8	10.9	10.4	10.3	10.2	10.0	10.0
Italy	24.4	24.4	24.6	25.1	25.4	26.1	26.7	27.0	27.2	23.9
Japan	15.5	17.9	18.4	18.5	18.5	19.1	19.5	19.8	20.0	20.2
Korea	7.5	8.3	8.9	9.3	8.9	9.2	9.5	9.7	9.9	10.6
Luxembourg	21.8	19.5	20.4	20.2	19.1	19.4	20.8	20.4	21.5	21.8
Mexico	-4.8	-1.5	-1.0	-1.3	-0.2	0.2	1.2	1.7	2.0	2.9
Netherlands	32.9	27.2	27.2	27.7	27.1	27.1	27.1	26.9	26.2	25.4
New Zealand	18.6	18.9	19.0	18.1	15.5	14.3	13.0	13.1	13.3	13.4
Norway	26.8	25.7	25.8	25.8	25.6	25.6	25.7	25.6	25.6	25.3
Poland	26.5	27.4	26.5	23.8	23.3	23.4	23.6	23.7	23.8	23.9
Portugal	17.4	16.9	16.5	16.1	15.7	16.1	16.2	16.6	19.8	19.5
Slovak Republic	18.0	18.3	18.6	19.3	17.2	17.6	19.3	19.3	19.3	19.4
Slovenia	32.3	30.2	30.0	30.1	30.0	28.7	28.8	28.7	28.6	28.7
Spain	15.0	16.4	16.4	14.2	14.8	17.5	17.9	18.4	18.5	18.5
Sweden	31.7	28.5	24.9	23.9	22.9	22.0	22.1	22.2	22.4	21.8
Switzerland	14.9	14.6	14.8	14.2	14.3	14.4	14.6	14.3	14.4	14.4
Turkey <sup>2</sup>	27.2	29.3	29.4	25.3	24.3	24.2	24.3	24.4	24.7	24.8
United Kingdom	22.8	23.9	24.1	22.9	22.4	22.6	21.7	21.2	20.0	19.6
United States	22.6	22.1	22.3	19.4	20.0	20.3	19.7	19.8	21.6	21.7
<i>Unweighted average</i>										
<b>OECD-Average</b>	<b>22.1</b>	<b>21.3</b>	<b>21.3</b>	<b>20.8</b>	<b>20.3</b>	<b>20.4</b>	<b>20.9</b>	<b>21.1</b>	<b>21.3</b>	<b>21.3</b>
<b>OECD-EU 21</b>	<b>25.5</b>	<b>24.1</b>	<b>24.1</b>	<b>23.8</b>	<b>23.4</b>	<b>23.5</b>	<b>24.3</b>	<b>24.5</b>	<b>24.6</b>	<b>24.4</b>

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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.