

II. TAX BURDEN TRENDS 2000-2017

Table 6.4b. Income tax, single parent at 67% of average earnings
Tax burden as a % of gross wage earnings, single parent with two children

	2000	2007	2010	2011	2012	2013	2014	2015	2016	2017
Australia	15.5	18.9	14.3	14.3	15.4	17.3	17.7	18.5	18.8	19.1
Austria	5.8	7.2	5.8	6.4	6.9	7.5	7.8	8.3	5.3	5.7
Belgium	16.7	16.4	17.2	17.3	17.2	16.6	16.5	16.0	14.0	13.9
Canada	6.6	1.1	0.9	1.1	1.1	1.2	1.5	3.5	3.4	3.5
Chile	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Czech Republic	2.3	0.1	-4.9	-3.6	-5.4	-5.4	-4.7	-5.1	-9.2	-8.7
Denmark	28.9	27.7	34.0	34.2	34.3	33.8	32.0	32.2	32.2	32.1
Estonia	19.9	10.6	9.3	10.0	10.6	11.3	11.8	11.2	11.4	11.6
Finland	20.9	17.3	15.7	15.5	14.9	15.9	15.8	15.2	14.3	12.8
France	7.1	7.4	7.5	7.5	7.6	7.6	7.6	7.9	7.9	7.9
Germany	-2.6	-0.7	-4.0	-3.2	-2.6	-2.5	-2.1	-2.7	-2.5	-2.3
Greece	1.3	1.3	0.0	4.7	4.3	3.5	3.8	3.5	4.1	4.2
Hungary	10.3	10.1	10.8	0.0	3.4	3.8	4.3	4.7	1.6	0.0
Iceland	20.0	22.9	21.5	22.6	23.1	23.7	23.8	24.5	24.8	24.8
Ireland	2.3	0.0	2.0	3.8	4.0	4.0	4.0	3.3	2.5	2.1
Israel ¹	1.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-3.2	-2.7
Italy	10.0	7.1	9.3	10.2	10.6	9.8	6.0	4.7	4.8	4.9
Japan	2.4	3.1	2.7	4.1	6.1	6.1	6.1	6.2	6.2	6.2
Korea	0.1	0.8	0.7	0.7	0.8	0.7	0.0	0.0	0.0	0.3
Latvia	5.4	10.4	9.0	6.8	7.3	6.9	1.9	3.2	3.3	4.4
Luxembourg	0.0	0.0	-0.3	0.3	0.9	2.2	2.8	3.3	3.6	0.8
Mexico	-5.7	-2.2	-0.4	0.0	0.4	1.4	1.8	2.1	2.4	3.5
Netherlands	3.0	2.4	3.5	3.5	3.2	3.3	2.9	5.7	4.4	4.7
New Zealand	18.6	19.0	15.9	14.5	14.6	14.8	14.8	14.9	15.0	15.0
Norway	13.3	14.3	14.1	14.2	14.0	14.0	13.4	13.4	12.9	12.7
Poland	2.5	0.0	0.0	0.0	0.0	0.0	-3.1	-2.7	-2.3	-1.9
Portugal	3.4	1.4	0.6	0.6	1.2	3.9	3.5	3.8	0.3	0.6
Slovak Republic	3.3	-2.8	-3.5	-1.6	-1.7	-1.7	-1.3	-0.9	-0.4	0.3
Slovenia	3.4	0.9	0.0	0.0	0.0	0.0	0.0	0.0	0.1	1.9
Spain	0.4	0.3	1.7	2.6	3.1	3.3	3.5	-4.8	-4.8	-4.8
Sweden	24.7	17.9	15.0	15.1	15.2	15.3	14.8	15.0	15.3	15.3
Switzerland	4.0	3.9	3.4	3.2	2.8	2.4	2.2	2.2	2.1	2.1
Turkey ²	13.2	13.4	7.0	7.0	7.2	7.6	8.0	8.2	7.5	7.7
United Kingdom	8.6	6.3	0.0	-2.3	-2.6	-3.7	-4.5	-3.9	-2.2	-0.8
United States	-5.0	-6.1	-7.4	-5.4	-4.4	-4.5	-4.0	-3.8	-3.1	-2.5
<i>Unweighted average</i>										
OECD-Average	7.5	6.6	5.8	5.8	6.1	6.3	6.0	5.9	5.4	5.6
OECD-EU 22	8.1	6.4	5.9	5.8	6.0	6.2	5.6	5.4	4.7	4.8

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 2006.