

## TAX BURDEN TRENDS 2000-2018

**Table 6.10. Income tax, single persons at 100% of average wage**  
Tax burden as a % of gross wage earnings, single persons without children

	2000	2008	2011	2012	2013	2014	2015	2016	2017	2018
Australia	26.6	22.5	22.3	23.0	23.1	23.4	24.1	24.3	24.4	24.6
Austria	12.9	16.2	15.5	15.9	16.3	16.6	17.0	14.1	14.5	14.8
Belgium	29.0	28.5	28.8	28.7	28.4	28.4	28.0	26.8	26.6	25.9
Canada	19.2	16.1	15.2	15.2	15.3	15.7	15.6	15.4	15.4	15.7
Chile	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Czech Republic	10.0	11.1	12.1	11.9	11.9	12.1	12.4	12.6	13.1	13.6
Denmark	32.5	38.6	36.4	36.5	36.1	36.0	36.1	36.1	36.0	35.8
Estonia	21.9	17.3	16.9	17.1	17.5	17.6	16.8	16.8	16.8	13.4
Finland	26.9	24.2	22.2	21.8	22.5	22.6	22.6	22.0	20.6	20.2
France	15.7	14.1	14.2	14.4	14.5	14.6	14.7	14.8	14.8	16.8
Germany	22.7	21.2	18.9	19.1	19.1	19.1	19.2	19.1	19.0	19.1
Greece	5.8	9.1	10.5	10.1	8.7	8.9	8.7	9.9	9.9	10.1
Hungary	23.2	21.3	17.6	16.6	16.0	16.0	16.0	15.0	15.0	15.0
Iceland	25.3	26.8	27.9	28.2	28.6	28.5	29.0	28.7	28.2	28.4
Ireland	24.1	17.1	22.0	22.5	22.7	22.9	22.0	21.4	21.3	21.4
Israel <sup>1</sup>	18.0	11.2	9.1	8.7	8.6	9.1	9.6	10.0	9.7	10.0
Italy	19.9	20.0	21.3	21.5	21.6	21.5	21.6	21.6	21.7	21.9
Japan	6.4	8.0	7.6	7.6	7.6	7.7	7.8	7.9	7.9	7.9
Korea	2.2	4.6	4.4	4.9	5.2	5.3	5.6	5.9	6.1	6.4
Latvia	18.9	18.2	19.7	19.8	19.1	19.1	18.4	18.5	18.9	17.4
Lithuania	25.8	20.4	13.3	13.5	13.7	13.6	13.9	14.0	13.7	13.1
Luxembourg	17.0	15.3	15.3	15.8	17.2	17.7	18.0	18.2	16.7	17.2
Mexico	1.0	3.8	7.9	8.2	8.5	8.8	9.1	9.4	9.7	8.9
Netherlands	9.6	15.5	16.4	16.7	16.2	15.3	17.1	16.6	17.2	17.5
New Zealand	19.4	20.5	15.9	16.4	16.9	17.2	17.6	17.9	18.1	18.4
Norway	22.9	21.8	21.6	21.4	21.4	20.5	20.4	19.8	19.4	19.3
Poland	6.6	7.2	6.8	6.9	6.9	7.1	7.1	7.2	7.3	7.4
Portugal	11.4	11.0	12.3	11.8	16.5	16.2	17.4	16.7	16.5	15.6
Slovak Republic	7.8	9.4	9.4	9.4	9.4	9.5	9.7	9.9	10.1	10.5
Slovenia	13.5	11.0	11.3	11.1	11.0	11.1	11.2	11.4	11.6	12.0
Spain	13.5	12.9	15.7	16.5	16.6	16.6	14.9	14.9	14.7	14.9
Sweden	26.7	19.9	17.9	17.9	18.1	17.4	17.6	17.9	18.0	18.2
Switzerland	11.3	11.1	11.2	11.0	11.1	10.7	10.7	11.0	11.0	11.2
Turkey <sup>2</sup>	14.7	11.3	11.6	11.8	12.0	12.3	12.4	12.4	13.3	13.2
United Kingdom	17.4	16.4	15.6	15.4	14.6	14.3	14.1	14.1	14.0	14.0
United States	17.3	17.7	18.0	18.0	17.8	18.0	18.0	18.2	18.4	16.1
<i>Unweighted average</i>										
<b>OECD-Average</b>	<b>16.6</b>	<b>15.9</b>	<b>15.6</b>	<b>15.7</b>	<b>15.9</b>	<b>15.9</b>	<b>16.0</b>	<b>15.8</b>	<b>15.8</b>	<b>15.7</b>
<b>OECD-EU 23</b>	<b>18.0</b>	<b>17.2</b>	<b>17.0</b>	<b>17.0</b>	<b>17.2</b>	<b>17.1</b>	<b>17.2</b>	<b>16.9</b>	<b>16.9</b>	<b>16.8</b>

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.