

II. TAX BURDEN TRENDS 2000-2014

Table 6.2b. Income tax, single persons at 100% of the 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	26.6	24.0	23.4	22.5	22.1	22.3	22.3	22.9	23.1	23.4
Austria	12.9	15.4	15.8	16.2	14.7	15.0	15.5	15.9	16.3	16.5
Belgium	29.0	27.9	28.1	28.5	28.3	28.7	28.8	28.7	28.4	28.3
Canada	19.2	16.3	16.0	16.1	15.2	15.1	15.3	15.3	15.3	15.6
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	9.9	10.4	11.1	11.3	11.5	12.1	11.9	11.9	12.1
Denmark	32.3	30.2	30.4	30.2	28.8	27.9	36.1	36.2	35.8	35.6
Estonia	21.9	18.1	18.1	17.3	16.8	16.7	16.9	17.1	17.5	17.7
Finland	26.9	23.8	23.7	24.2	23.0	22.3	22.2	21.8	22.5	22.6
France	15.7	14.0	14.1	14.1	14.1	14.2	14.2	14.4	14.5	14.6
Germany	22.7	20.8	21.0	21.2	20.6	18.7	18.9	19.0	19.0	19.1
Greece	6.1	10.1	9.8	9.1	8.8	7.2	10.8	10.1	9.1	8.9
Hungary	23.2	20.9	21.8	21.3	20.8	14.4	17.6	16.6	16.0	16.0
Iceland	25.3	27.7	26.7	26.8	25.7	27.1	27.9	28.2	28.6	28.1
Ireland	15.2	9.6	8.7	8.8	10.2	10.7	14.7	14.7	15.2	16.5
Israel ¹	18.0	12.6	13.3	11.2	9.7	9.0	9.1	8.7	8.6	8.8
Italy	19.9	19.6	19.7	20.0	20.2	20.7	21.3	21.5	21.6	22.1
Japan	7.0	7.2	8.1	8.0	7.9	7.6	7.6	7.6	7.6	7.6
Korea	2.3	3.4	4.7	4.6	4.1	4.5	4.4	4.9	5.0	5.0
Luxembourg	17.0	14.9	15.6	15.3	14.0	14.6	15.3	15.8	17.2	17.6
Mexico	0.7	3.5	4.6	3.8	4.1	4.2	7.9	8.2	8.4	8.7
Netherlands	9.6	13.2	14.6	15.5	16.6	16.2	16.4	17.1	15.8	16.1
New Zealand	19.4	20.4	21.1	20.5	18.1	17.0	15.9	16.4	16.9	17.2
Norway	22.9	21.3	21.7	21.8	21.5	21.5	21.6	21.4	21.4	20.6
Poland	6.6	6.5	6.8	7.2	6.6	6.7	6.8	6.9	6.9	7.0
Portugal	11.4	11.7	11.4	11.0	10.5	11.2	12.3	11.8	16.4	16.3
Slovak Republic	7.8	8.7	8.9	9.4	8.0	8.3	9.4	9.4	9.4	9.5
Slovenia	13.5	12.7	10.7	11.0	10.8	11.2	11.3	11.1	11.0	11.1
Spain	13.5	14.1	14.2	12.9	13.4	15.4	15.7	16.5	16.6	16.6
Sweden	26.7	23.9	20.6	19.9	18.4	17.8	17.9	17.9	18.1	17.4
Switzerland	11.3	11.3	11.7	11.1	11.2	11.3	11.2	11.0	11.0	11.1
Turkey ²	14.7	15.4	15.4	12.7	12.1	12.0	12.1	12.1	12.4	12.4
United Kingdom	17.4	17.7	17.7	16.4	16.1	16.2	15.6	15.4	14.6	14.4
United States	17.3	16.8	17.2	16.8	15.7	16.1	17.2	17.2	17.0	17.2
<i>Unweighted average</i>										
OECD-Average	16.0	15.4	15.5	15.2	14.7	14.5	15.4	15.4	15.6	15.6
OECD-EU 21	17.1	16.4	16.3	16.2	15.8	15.5	16.7	16.7	16.9	17.0

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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.