

## II. TAX BURDEN TRENDS 2000-2017

**Table 6.3b. Income tax, single persons at 167% of average earnings**  
Tax burden as a % of gross wage earnings, single persons without children

	2000	2007	2010	2011	2012	2013	2014	2015	2016	2017
Australia	34.9	28.8	28.2	28.2	29.2	29.2	29.4	30.1	30.2	30.1
Austria	20.4	22.8	22.2	22.5	22.8	23.0	23.2	23.4	21.2	21.4
Belgium	36.0	34.9	35.5	35.5	35.5	35.2	35.2	35.1	34.5	34.2
Canada	25.6	22.2	21.7	21.8	21.8	21.8	22.2	22.1	21.3	21.4
Chile	1.3	0.8	1.0	1.1	1.2	1.1	1.1	1.2	1.3	1.3
Czech Republic	13.0	15.6	14.9	15.3	15.2	15.2	15.3	15.5	15.6	15.9
Denmark	40.9	40.0	42.9	43.2	43.4	42.6	41.9	42.1	42.0	41.8
Estonia	23.6	19.6	18.2	18.3	18.4	18.7	18.8	18.0	17.9	17.9
Finland	34.0	30.9	29.5	29.4	29.0	29.6	29.7	29.7	29.4	28.4
France	21.2	20.1	20.3	20.5	20.7	20.8	20.8	20.9	20.9	21.0
Germany	31.7	29.1	27.1	27.5	27.7	27.6	27.6	27.8	27.7	27.6
Greece	13.6	16.5	14.4	17.2	16.8	18.4	18.7	16.8	17.0	17.0
Hungary	30.3	27.5	22.8	20.3	18.1	16.0	16.0	16.0	15.0	15.0
Iceland	36.6	29.7	32.1	32.7	33.2	33.6	33.5	33.8	33.9	33.9
Ireland	28.7	22.5	26.0	27.8	28.8	28.7	29.0	28.1	27.3	27.3
Israel <sup>1</sup>	26.3	21.2	16.4	16.0	15.4	15.7	16.4	17.0	17.5	17.3
Italy	25.3	26.3	27.7	28.3	28.5	28.7	29.2	29.9	29.9	29.7
Japan	10.6	12.9	12.0	12.0	12.2	12.1	12.4	12.6	12.8	12.9
Korea	6.7	9.4	8.6	8.5	8.8	9.2	9.6	10.3	10.8	11.2
Latvia	20.4	20.7	22.4	20.7	20.8	20.0	20.0	19.3	19.4	19.7
Luxembourg	26.2	23.3	22.6	23.6	23.9	25.2	25.5	25.7	25.8	24.9
Mexico	8.0	12.4	11.9	12.3	12.7	13.0	13.3	13.6	13.9	14.3
Netherlands	25.4	27.2	28.4	28.6	29.0	28.1	28.5	28.9	27.6	28.1
New Zealand	24.2	26.8	23.3	22.0	22.4	22.8	23.1	23.3	23.6	23.8
Norway	30.4	28.1	27.9	28.0	27.8	27.8	26.9	26.8	26.3	25.9
Poland	7.7	7.8	7.5	7.6	7.7	7.7	7.8	7.8	7.8	7.9
Portugal	17.6	18.5	18.5	20.4	19.2	24.2	23.9	24.7	23.6	23.1
Slovak Republic	12.4	12.0	11.6	12.3	12.3	12.2	12.3	12.4	12.5	12.7
Slovenia	19.1	16.4	17.0	17.2	17.0	15.4	15.6	15.8	15.3	15.6
Spain	18.5	19.1	20.6	21.0	22.5	22.5	22.5	21.1	20.9	20.5
Sweden	36.3	33.3	30.9	30.8	30.5	30.6	30.4	30.4	31.5	31.6
Switzerland	16.2	16.6	16.3	16.1	16.0	16.1	15.7	15.6	15.6	15.5
Turkey <sup>2</sup>	18.0	15.9	14.9	15.1	15.3	15.9	16.3	16.6	17.0	17.2
United Kingdom	23.1	24.5	22.4	22.4	22.6	22.6	22.3	22.4	22.6	22.3
United States	24.3	22.8	22.9	23.5	23.5	23.4	23.4	23.5	23.6	23.7
<i>Unweighted average</i>										
<b>OECD-Average</b>	<b>22.5</b>	<b>21.6</b>	<b>21.2</b>	<b>21.4</b>	<b>21.4</b>	<b>21.6</b>	<b>21.6</b>	<b>21.7</b>	<b>21.5</b>	<b>21.5</b>
<b>OECD-EU 22</b>	<b>23.9</b>	<b>23.1</b>	<b>22.9</b>	<b>23.2</b>	<b>23.2</b>	<b>23.3</b>	<b>23.4</b>	<b>23.3</b>	<b>23.0</b>	<b>22.9</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.