

II. TAX BURDEN TRENDS 2000-2014

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	2006	2007	2008	2009	2010	2011	2012	2013	2014
Australia	34.9	30.8	28.8	28.7	28.3	28.2	28.2	29.1	29.2	29.4
Austria	20.4	22.5	22.8	23.1	22.0	22.2	22.5	22.8	23.0	23.1
Belgium	36.0	34.7	34.9	35.3	35.2	35.5	35.5	35.5	35.2	35.2
Canada	25.6	22.3	22.2	22.3	21.6	21.7	21.8	21.8	21.8	22.1
Chile	0.5	0.0	0.0	0.0	0.0	0.6	0.7	0.9	0.8	0.9
Czech Republic	13.0	14.7	15.6	14.8	14.8	14.9	15.3	15.2	15.2	15.3
Denmark	40.8	39.7	40.0	40.0	38.9	34.9	43.3	43.4	42.6	42.0
Estonia	23.6	20.0	19.6	18.7	18.3	18.2	18.3	18.4	18.7	18.8
Finland	34.0	31.0	30.9	31.2	30.0	29.5	29.4	29.0	29.6	29.8
France	21.2	19.9	20.1	20.2	20.3	20.3	20.5	20.8	20.8	20.9
Germany	31.7	28.9	29.1	29.2	28.6	27.1	27.5	27.6	27.5	27.6
Greece	13.8	18.8	16.5	15.4	14.8	14.4	17.7	16.9	18.9	18.5
Hungary	30.3	27.6	27.5	28.2	27.6	22.8	20.3	18.1	16.0	16.0
Iceland	36.6	30.7	29.7	29.8	29.7	32.1	32.7	33.2	33.6	33.0
Ireland	26.7	21.7	20.5	20.6	21.4	22.0	27.8	28.0	28.4	29.1
Israel ¹	26.3	20.7	21.2	19.2	16.9	16.4	16.0	15.4	15.7	16.0
Italy	25.3	25.9	26.3	26.8	27.1	27.7	28.3	28.5	28.8	29.4
Japan	11.1	11.7	12.9	12.8	12.4	12.0	12.0	12.2	12.1	12.2
Korea	6.7	8.6	9.4	9.3	8.6	8.6	8.5	8.8	8.9	9.0
Luxembourg	26.2	22.8	23.3	23.1	22.3	22.6	23.6	23.9	25.2	25.4
Mexico	7.8	12.0	12.4	11.1	11.5	11.9	12.3	12.6	12.9	13.2
Netherlands	25.4	25.7	27.2	27.9	28.8	28.4	28.6	29.3	28.3	28.6
New Zealand	24.2	26.2	26.8	26.3	24.6	23.3	22.0	22.4	22.8	23.1
Norway	30.4	27.6	28.1	28.1	27.9	27.9	28.0	27.8	27.8	27.0
Poland	7.7	7.9	7.8	8.8	7.5	7.5	7.6	7.7	7.7	7.7
Portugal	17.6	18.8	18.5	18.0	17.4	18.5	20.4	19.2	24.2	24.0
Slovak Republic	12.4	11.9	12.0	12.3	11.4	11.6	12.3	12.3	12.2	12.3
Slovenia	19.1	18.7	16.4	16.7	16.5	17.0	17.2	17.0	15.4	15.5
Spain	18.5	19.1	19.1	18.6	19.2	20.6	21.0	22.5	22.5	22.5
Sweden	36.3	35.2	33.3	32.8	31.1	30.9	30.8	30.5	30.6	30.4
Switzerland	16.2	16.3	16.6	16.0	16.1	16.3	16.1	16.0	16.0	16.1
Turkey ²	18.0	17.4	17.6	16.3	15.3	15.5	15.7	15.8	16.3	16.5
United Kingdom	23.1	24.2	24.5	23.2	21.9	22.4	22.4	22.6	22.6	22.6
United States	24.3	22.6	22.8	22.8	22.1	22.4	23.0	23.0	22.9	23.0
<i>Unweighted average</i>										
OECD-Average	22.5	21.7	21.6	21.4	20.9	20.8	21.4	21.4	21.6	21.7
OECD-EU 21	24.0	23.3	23.1	23.1	22.6	22.3	23.4	23.3	23.5	23.6

Disclaimer: <http://oe.cd/disclaimer>

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.