

**Table 6.11. Income tax, single persons at 167% of average wage**  
Tax burden as a % of gross wage earnings, single persons without children

	2000	2010	2014	2015	2016	2017	2018	2019	2020	2021
Australia	34.9	28.2	29.4	30.1	30.2	30.1	30.4	30.5	30.8	29.4
Austria	20.4	22.2	23.2	23.4	21.2	21.4	21.6	21.9	21.5	21.8
Belgium	36.0	35.5	35.2	35.1	34.5	34.3	33.9	33.5	33.5	33.8
Canada	28.9	26.5	26.7	26.8	25.8	26.1	26.1	25.9	26.1	26.3
Chile	1.3	1.0	1.1	1.2	1.3	1.3	1.3	1.3	1.3	1.3
Colombia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Costa Rica	0.0	0.6	1.4	1.3	1.8	1.9	1.9	2.1	1.9	2.3
Czech Republic	13.0	14.9	15.3	15.5	15.7	15.9	16.2	16.4	16.5	11.2
Denmark	40.3	42.9	41.9	42.1	42.0	41.8	41.2	41.2	40.9	41.1
Estonia	23.6	18.2	18.8	18.0	17.9	18.0	19.7	19.7	19.7	19.7
Finland	34.0	29.5	29.7	29.7	29.4	28.5	28.1	28.1	28.0	28.0
France	21.2	20.3	20.8	21.0	20.9	20.8	22.7	22.8	22.3	22.7
Germany	31.7	27.1	27.6	27.8	27.6	27.5	27.6	27.6	26.7	26.0
Greece	13.3	14.2	18.4	16.1	16.2	16.1	16.4	16.7	15.8	14.6
Hungary	30.3	22.8	16.0	16.0	15.0	15.0	15.0	15.0	15.0	15.0
Iceland	36.6	32.3	33.7	33.9	33.9	33.5	33.2	33.2	33.4	33.5
Ireland	32.9	30.9	33.0	32.1	31.2	31.1	31.3	31.5	31.8	32.0
Israel	26.3	16.4	16.4	17.0	17.5	17.3	18.1	18.5	18.9	20.0
Italy	25.3	27.7	29.2	29.9	29.9	29.6	29.7	29.9	30.2	30.7
Japan	10.6	12.0	12.4	12.6	12.8	12.8	12.9	13.0	12.6	12.7
Korea	6.7	8.6	8.6	8.9	9.5	10.1	10.8	11.1	11.1	11.1
Latvia	20.4	22.4	20.0	19.3	19.4	19.7	17.8	18.0	18.2	18.5
Lithuania	28.7	15.0	15.0	15.0	15.0	15.0	15.0	19.4	19.4	19.6
Luxembourg	26.2	22.6	25.5	25.7	25.8	25.2	25.5	25.7	26.4	26.8
Mexico	8.0	11.9	13.3	13.6	13.9	14.2	13.5	14.0	14.3	13.4
Netherlands	25.4	28.4	28.5	28.9	27.6	28.0	28.3	27.2	26.5	26.4
New Zealand	24.2	23.3	23.1	23.4	23.7	23.9	24.1	24.4	24.6	24.8
Norway	30.4	27.9	26.9	26.7	26.2	25.8	25.7	25.7	25.7	26.0
Poland	7.7	7.5	7.8	7.8	7.8	7.9	8.0	7.8	7.0	7.6
Portugal	17.6	18.5	23.9	24.7	23.4	23.1	22.5	23.2	23.4	23.8
Slovak Republic	12.8	11.7	12.4	12.5	12.6	12.8	13.0	13.0	12.7	12.9
Slovenia	19.1	17.0	15.6	15.8	15.3	15.6	16.0	16.3	15.2	15.7
Spain	18.5	20.6	22.5	21.1	20.9	20.5	20.7	20.8	20.1	20.5
Sweden	36.3	30.9	30.4	30.4	31.5	31.7	31.6	30.4	29.9	30.2
Switzerland	16.2	16.3	15.7	15.6	16.0	16.0	16.1	16.3	16.1	16.4
Turkey <sup>1</sup>	18.0	14.9	16.3	16.6	17.0	17.4	17.7	17.9	17.8	18.1
United Kingdom	23.1	22.4	22.3	22.4	22.6	22.4	22.4	21.7	22.1	22.9
United States	24.3	22.9	23.4	23.5	23.6	23.7	21.2	21.2	21.5	21.9
<i>Unweighted average</i>										
OECD-Average	21.7	20.2	20.6	20.6	20.4	20.4	20.5	20.6	20.5	20.5
OECD-EU 22	24.3	22.8	23.2	23.1	22.8	22.7	22.8	23.0	22.8	22.7

1. Wage figures are based on the old definition of average worker (ISIC D, rev3.) for years 2000 to 2006.