

## II. TAX BURDEN TRENDS 2000-2017

**Table 6.1b. Income tax, single persons at 67% 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	21.1	19.2	16.0	16.0	17.1	17.3	17.7	18.5	18.8	19.1
Austria	7.6	9.9	9.0	9.5	9.9	10.4	10.7	11.1	8.5	8.9
Belgium	22.8	21.8	22.5	22.6	22.5	22.1	22.0	21.5	19.5	19.3
Canada	15.0	12.2	11.5	11.6	11.6	11.6	11.8	11.8	11.7	11.8
Chile	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Czech Republic	8.3	7.3	7.2	8.2	7.8	7.8	8.2	8.5	8.9	9.7
Denmark	28.9	27.7	34.0	34.2	34.3	33.8	33.6	33.8	33.7	33.7
Estonia	19.9	16.2	14.8	15.2	15.5	16.0	16.2	15.5	15.3	15.3
Finland	20.9	17.3	15.7	15.5	14.9	15.9	15.8	15.8	15.0	13.5
France	12.5	12.1	12.2	12.4	12.6	12.6	12.6	11.6	10.9	11.0
Germany	16.3	15.2	13.8	13.9	14.2	14.1	14.2	14.2	14.2	14.2
Greece	2.1	2.7	1.8	6.1	5.7	3.5	3.8	3.5	4.8	4.9
Hungary	17.6	10.1	10.8	12.1	16.0	16.0	16.0	16.0	15.0	15.0
Iceland	20.0	22.9	21.5	22.6	23.1	23.7	23.8	24.5	24.8	24.8
Ireland	11.2	3.2	5.1	8.6	9.4	9.4	9.6	9.1	8.6	8.5
Israel <sup>1</sup>	12.1	7.2	4.4	4.4	4.4	4.2	4.7	5.0	5.4	5.1
Italy	15.2	15.1	16.6	17.2	17.5	17.7	13.8	12.4	12.4	12.5
Japan	5.1	6.4	6.1	6.1	6.1	6.1	6.1	6.2	6.2	6.2
Korea	0.8	1.6	1.4	1.4	1.5	1.8	1.7	2.0	2.4	2.6
Latvia	17.0	17.6	20.5	18.5	18.6	18.0	17.9	17.4	17.5	17.7
Luxembourg	10.3	8.4	7.3	7.8	8.2	9.3	9.7	10.0	10.2	8.2
Mexico	-5.7	-2.2	-0.4	0.0	0.4	1.4	1.8	2.1	2.4	3.5
Netherlands	5.3	4.8	5.3	5.3	5.2	5.6	5.2	7.2	6.3	6.7
New Zealand	18.6	19.0	14.3	13.0	13.1	13.3	13.4	13.5	13.6	13.7
Norway	19.0	18.0	17.8	17.9	17.8	17.8	17.0	16.9	16.3	16.0
Poland	5.3	5.5	5.6	5.8	5.9	6.0	6.2	6.3	6.4	6.4
Portugal	6.4	5.5	5.1	5.2	5.6	8.8	8.4	10.2	10.5	10.6
Slovak Republic	6.0	5.2	4.2	5.9	5.9	5.9	6.1	6.3	6.6	7.0
Slovenia	10.2	7.9	6.6	6.7	6.6	6.5	6.6	6.6	6.7	8.3
Spain	8.6	10.0	11.2	11.5	12.0	12.1	12.2	10.3	10.3	10.2
Sweden	24.7	17.9	15.0	15.1	15.2	15.3	14.8	15.0	15.3	15.3
Switzerland	8.4	8.7	8.3	8.2	8.1	8.2	7.9	7.8	7.8	7.8
Turkey <sup>2</sup>	13.2	13.4	8.6	8.7	8.8	9.2	9.5	9.7	9.3	9.4
United Kingdom	15.1	15.6	14.4	13.5	13.1	12.0	11.5	11.2	11.2	11.0
United States	15.0	14.7	13.8	15.2	15.3	15.1	15.2	15.2	15.3	15.4
<i>Unweighted average</i>										
<b>OECD-Average</b>	<b>12.4</b>	<b>11.4</b>	<b>10.9</b>	<b>11.3</b>	<b>11.5</b>	<b>11.7</b>	<b>11.6</b>	<b>11.6</b>	<b>11.5</b>	<b>11.5</b>
<b>OECD-EU 22</b>	<b>13.3</b>	<b>11.7</b>	<b>11.8</b>	<b>12.3</b>	<b>12.6</b>	<b>12.7</b>	<b>12.5</b>	<b>12.4</b>	<b>12.2</b>	<b>12.2</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.