

2017 TAX BURDENS

Table 3.6. Marginal rate of income tax plus employee and employer contributions less cash benefits, 2017

As % of labour costs, by family-type and wage level

	Single no ch 67 (% AW)	Single no ch 100 (% AW)	Single no ch 167 (% AW)	Single 2 ch 67 (% AW)	Married 2 ch 100-0 (% AW)	Married 2 ch 100-33 (% AW) ²	Married 2 ch 100-67 (% AW) ²	Married no ch 100-33 (% AW) ²
Australia	39.6	38.2	42.4	58.5	57.1	38.2	38.2	38.2
Austria	55.8	59.7	41.0	55.8	59.7	59.7	59.7	59.7
Belgium	65.5	66.4	67.6	65.5	66.4	66.4	65.6	66.4
Canada	33.3	39.5	36.9	51.9	75.4	44.7	44.7	39.5
Chile	7.0	7.0	10.3	7.0	7.0	7.0	7.0	7.0
Czech Republic	48.6	48.6	48.6	48.6	48.6	48.6	48.6	48.6
Denmark	39.7	42.0	55.8	38.1	42.0	42.0	42.0	42.0
Estonia	41.2	41.2	41.2	41.2	41.2	41.2	41.2	41.2
Finland	54.3	55.6	58.5	54.3	56.4	56.4	56.4	55.6
France	69.3	58.5	59.9	73.5	42.4	42.4	60.3	53.0
Germany	55.8	60.4	44.3	53.8	52.4	55.5	57.8	55.7
Greece	47.6	49.1	56.3	47.6	49.1	49.1	49.1	49.1
Hungary	46.2	46.2	46.2	46.2	46.2	46.2	46.2	46.2
Iceland	39.6	39.6	48.0	48.6	45.0	45.0	39.6	39.6
Ireland	35.9	54.0	54.0	67.1	35.9	35.9	35.9	35.9
Israel ¹	31.2	36.7	50.7	34.3	36.7	36.7	36.7	36.7
Italy	54.7	54.7	62.9	55.9	55.9	55.9	55.3	54.7
Japan	33.0	37.2	35.0	33.0	37.2	37.2	37.2	37.2
Korea	28.5	30.0	31.9	22.2	30.0	30.0	30.0	30.0
Latvia	45.0	45.0	44.2	45.0	45.0	45.0	45.0	45.0
Luxembourg	44.0	55.5	54.2	48.4	38.6	43.6	52.1	43.6
Mexico	17.5	25.2	28.4	17.5	25.2	25.2	25.2	25.2
Netherlands	51.6	51.6	52.3	52.1	57.3	51.6	51.6	51.6
New Zealand	17.5	30.0	33.0	40.0	52.5	52.5	30.0	30.0
Norway	42.1	42.1	52.8	42.1	42.1	42.1	42.1	42.1
Poland	37.0	37.0	37.0	96.9	37.0	37.0	37.0	37.0
Portugal	51.1	51.1	58.7	51.1	39.8	51.1	51.1	51.1
Slovak Republic	46.4	46.4	46.4	46.4	46.4	46.4	46.4	46.4
Slovenia	43.6	51.0	55.7	43.6	43.6	43.6	43.6	51.0
Spain	44.6	48.3	54.1	44.6	46.1	48.3	48.3	48.3
Sweden	45.6	48.3	69.7	45.6	48.3	48.3	48.3	48.3
Switzerland	26.3	27.8	36.6	18.8	22.0	26.1	29.3	26.8
Turkey	42.8	47.8	47.8	42.8	47.8	47.8	47.8	47.8
United Kingdom	40.2	40.2	49.0	76.3	40.2	40.2	40.2	40.2
United States	34.3	43.6	43.6	55.1	34.3	34.3	34.3	34.3
<i>Unweighted average</i>								
OECD-Average	41.6	44.4	47.3	47.7	44.3	43.5	43.5	43.0
OECD-EU 22	48.4	50.5	52.6	54.4	47.2	47.9	49.2	48.7

Note: ch = children

It is assumed that gross earnings of the principal earner in the household rise. The outcome may differ if the wage of the spouse goes up, especially if partners are taxed individually.

1. Information on data for Israel: <http://oe.cd/israel-disclaimer>.
2. Two-earner family.