

Table 5.6. Marginal rate of income tax plus employee and employer contributions less cash benefits, 2019

As % of labour costs, by household 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 100-67 (% AW) ¹ | Married 2 ch 100-100 (% AW) ¹ | Married no ch 100-67 (% AW) ¹ |
|---------------------------|------------------------------|-------------------------------|-------------------------------|-----------------------------|---------------------------------|---|--|--|
| Australia | 39.6 | 38.2 | 42.4 | 58.5 | 38.2 | 38.2 | 38.2 | 38.2 |
| Austria | 55.7 | 59.6 | 40.9 | 55.7 | 59.6 | 59.6 | 59.6 | 59.6 |
| Belgium | 68.5 | 65.1 | 67.8 | 68.5 | 65.1 | 64.2 | 64.2 | 64.2 |
| Canada | 47.2 | 39.0 | 35.2 | 56.9 | 75.2 | 44.2 | 44.2 | 39.0 |
| Chile | 7.0 | 10.2 | 10.2 | 7.0 | 7.0 | 7.0 | 7.0 | 10.2 |
| Colombia | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Czech Republic | 48.5 | 48.5 | 48.5 | 48.5 | 48.5 | 48.5 | 48.5 | 48.5 |
| Denmark | 39.0 | 41.8 | 55.6 | 37.2 | 41.8 | 41.8 | 41.8 | 41.8 |
| Estonia | 41.2 | 49.5 | 41.2 | 41.2 | 49.5 | 49.5 | 49.5 | 49.5 |
| Finland | 53.7 | 55.1 | 58.1 | 53.7 | 55.1 | 55.1 | 55.1 | 55.1 |
| France | 69.4 | 58.2 | 60.0 | 73.9 | 64.5 | 60.4 | 58.2 | 49.5 |
| Germany | 55.4 | 60.0 | 44.3 | 53.5 | 52.0 | 55.1 | 57.4 | 57.7 |
| Greece | 48.9 | 48.9 | 62.6 | 48.9 | 56.2 | 56.2 | 56.2 | 56.2 |
| Hungary | 44.6 | 44.6 | 44.6 | 44.6 | 44.6 | 44.6 | 44.6 | 44.6 |
| Iceland | 39.5 | 39.5 | 47.8 | 49.8 | 48.5 | 46.2 | 39.5 | 39.5 |
| Ireland | 35.6 | 53.6 | 56.7 | 74.2 | 53.6 | 53.6 | 53.6 | 53.6 |
| Israel | 31.2 | 36.8 | 50.7 | 34.4 | 36.8 | 36.8 | 36.8 | 36.8 |
| Italy | 54.7 | 61.7 | 62.9 | 55.9 | 62.8 | 62.2 | 62.2 | 61.7 |
| Japan | 33.1 | 37.3 | 35.1 | 52.3 | 37.3 | 37.3 | 37.3 | 37.3 |
| Korea | 28.8 | 30.3 | 32.3 | 22.6 | 30.3 | 30.3 | 30.3 | 30.3 |
| Latvia | 48.2 | 48.2 | 45.0 | 48.2 | 48.2 | 48.2 | 48.2 | 48.2 |
| Lithuania | 43.5 | 43.5 | 43.5 | 43.5 | 43.5 | 43.5 | 43.5 | 43.5 |
| Luxembourg | 47.8 | 57.0 | 55.7 | 55.4 | 41.1 | 52.8 | 57.0 | 52.8 |
| Mexico | 17.5 | 25.2 | 28.4 | 17.5 | 25.2 | 25.2 | 25.2 | 25.2 |
| Netherlands | 51.7 | 51.7 | 54.0 | 57.4 | 57.4 | 51.7 | 51.7 | 51.7 |
| New Zealand | 17.5 | 30.0 | 33.0 | 17.5 | 55.0 | 30.0 | 30.0 | 30.0 |
| Norway | 41.9 | 49.9 | 52.6 | 41.9 | 49.9 | 49.9 | 49.9 | 49.9 |
| Poland | 36.8 | 36.8 | 36.8 | 96.9 | 36.8 | 36.8 | 36.8 | 36.8 |
| Portugal | 46.7 | 51.1 | 58.0 | 46.7 | 46.7 | 51.1 | 51.1 | 51.1 |
| Slovak Republic | 46.2 | 46.2 | 46.2 | 46.2 | 46.2 | 46.2 | 46.2 | 46.2 |
| 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 | 45.3 | 48.4 | 69.7 | 45.3 | 48.4 | 48.4 | 48.4 | 48.4 |
| Switzerland | 26.2 | 31.8 | 35.8 | 18.8 | 24.3 | 29.3 | 33.4 | 30.1 |
| 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 | 31.5 | 40.8 | 40.8 | 52.3 | 31.5 | 31.5 | 40.8 | 31.5 |
| <i>Unweighted average</i> | | | | | | | | |
| OECD-Average | 40.9 | 43.9 | 46.0 | 46.8 | 44.8 | 43.7 | 44.0 | 43.4 |
| OECD-EU 22 | 48.6 | 51.3 | 52.8 | 53.8 | 50.5 | 51.0 | 51.2 | 50.9 |

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. Two-earner couple.