

**Table 5.6. Marginal rate of income tax plus employee and employer contributions less cash benefits, 2020**

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) <sup>1</sup>	Married 2 ch 100-100 (% AW) <sup>1</sup>	Married no ch 100-67 (% AW) <sup>1</sup>
Australia	39.6	45.3	42.4	58.5	45.3	45.3	45.3	45.3
Austria	55.7	59.5	40.9	55.7	59.5	59.5	59.5	59.5
Belgium	68.5	65.1	67.8	68.5	65.1	64.2	64.2	64.2
Canada	63.5	31.9	44.5	94.3	42.3	37.4	37.4	31.9
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
Costa Rica	29.2	29.2	36.5	29.2	29.2	29.2	29.2	29.2
Czech Republic	48.5	48.5	48.5	48.5	48.5	48.5	48.5	48.5
Denmark	38.7	41.7	55.5	36.9	41.7	41.7	41.7	41.7
Estonia	41.2	49.5	41.2	41.2	49.5	49.5	49.5	49.5
Finland	53.5	55.0	58.1	53.5	55.0	55.0	55.0	55.0
France	64.6	58.2	59.4	74.6	64.5	50.6	58.2	47.9
Germany	54.9	59.3	44.3	52.4	51.7	56.9	59.1	57.1
Greece	47.1	49.9	55.9	47.1	49.9	49.9	49.9	49.9
Hungary	43.6	43.6	43.6	43.6	43.6	43.6	43.6	43.6
Iceland	39.5	39.5	47.7	49.9	48.6	46.3	39.5	39.5
Ireland	35.6	53.6	56.8	74.2	53.6	53.6	53.6	53.6
Israel	36.8	36.8	50.7	34.4	36.8	36.8	36.8	36.8
Italy	54.7	62.8	62.9	55.9	64.0	63.4	63.4	62.8
Japan	33.1	37.3	35.1	52.5	37.3	37.3	37.3	37.3
Korea	29.2	30.7	32.6	22.9	30.7	30.7	30.7	30.7
Latvia	49.5	49.5	45.0	28.3	49.5	49.5	49.5	49.5
Lithuania	44.3	44.3	44.3	44.3	44.3	44.3	44.3	44.3
Luxembourg	49.5	57.0	55.7	57.9	41.1	56.2	57.0	56.2
Mexico	17.4	25.2	28.4	17.4	25.2	25.2	25.2	25.2
Netherlands	44.9	51.2	51.5	50.5	56.8	51.2	51.2	51.2
New Zealand	17.5	30.0	33.0	42.5	55.0	30.0	30.0	30.0
Norway	41.9	41.9	52.5	41.9	41.9	41.9	41.9	41.9
Poland	36.2	36.2	36.2	96.9	36.2	36.2	36.2	36.2
Portugal	46.7	51.1	58.0	46.7	46.7	51.1	51.1	51.1
Slovak Republic	46.1	46.1	46.1	46.1	46.1	46.1	46.1	46.1
Slovenia	43.6	50.3	50.3	43.6	43.6	43.6	43.6	50.3
Spain	69.7	48.3	54.1	61.2	46.1	48.3	48.3	48.3
Sweden	45.3	48.5	66.0	45.3	48.5	48.5	48.5	48.5
Switzerland	26.5	32.0	36.0	19.0	24.6	29.5	33.6	30.3
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	47.3	52.3	31.5	31.5	40.8	31.5
<i>Unweighted average</i>								
OECD-Average	41.5	43.4	45.7	47.7	43.4	42.8	43.3	42.7
OECD-EU 22	49.2	51.3	51.9	53.3	50.3	50.5	51.0	50.7

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. Two-earner couple.