

Table 5.6. Marginal rate of income tax plus employee and employer contributions less cash benefits, 2021

As % of labour costs, by household type and wage level

	Single no children 67 (% AW)	Single no children 100 (% AW)	Single no children 167 (% AW)	Single 2 children 67 (% AW)	Married 2 children 100-0 (% AW)	Married 2 children 100-67 (% AW) ¹	Married 2 children 100-100 (% AW) ¹	Married no children 100-67 (% AW) ¹
Australia	39.2	40.7	42.1	58.2	40.7	40.7	40.7	40.7
Austria	55.7	59.5	45.7	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	41.6	31.9	44.5	76.9	37.4	37.4	37.4	31.9
Chile	7.0	7.0	10.2	7.0	7.0	7.0	7.0	7.0
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	44.7	44.7	44.7	44.7	33.5	44.7	44.7	44.7
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	54.5	56.1	59.0	54.5	56.1	56.1	56.1	56.1
France	64.6	58.2	60.0	74.6	41.9	50.6	58.2	47.9
Germany	53.9	58.1	47.0	52.6	51.8	55.9	55.6	56.0
Greece	45.3	46.7	50.9	45.3	46.7	46.7	46.7	46.7
Hungary	43.2	43.2	43.2	43.2	43.2	43.2	43.2	43.2
Iceland	40.1	40.1	47.6	50.5	49.1	46.9	40.1	40.1
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	64.0	62.9	55.9	65.2	64.6	64.6	64.0
Japan	33.1	37.3	35.1	52.5	37.3	37.3	37.3	37.3
Korea	29.3	30.8	32.8	23.1	30.8	30.8	30.8	30.8
Latvia	45.8	45.8	44.5	45.8	45.8	45.8	45.8	45.8
Lithuania	44.1	44.1	44.1	44.1	44.1	44.1	44.1	44.1
Luxembourg	49.7	57.2	55.7	60.7	43.0	56.4	57.2	56.4
Mexico	18.7	25.2	28.4	18.7	25.2	25.2	25.2	25.2
Netherlands	50.8	50.8	51.4	56.4	56.4	50.8	50.8	50.8
New Zealand	30.5	30.0	33.0	42.5	55.0	30.0	30.0	30.0
Norway	41.8	41.8	52.6	41.8	41.8	41.8	41.8	41.8
Poland	36.2	36.2	48.3	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	46.0	46.0	49.2	46.0	46.0	46.0	46.0	46.0
Slovenia	43.6	50.3	55.0	43.6	43.6	50.3	50.3	50.3
Spain	44.6	48.3	54.1	44.6	48.3	48.3	48.3	48.3
Sweden	46.2	49.3	66.0	46.2	49.3	49.3	49.3	49.3
Switzerland	26.5	32.5	37.8	20.8	26.3	30.3	35.1	32.8
Türkiye	42.8	47.8	47.8	42.8	47.8	47.8	47.8	47.8
United Kingdom	40.2	40.2	49.0	70.0	40.2	40.2	40.2	40.2
United States	31.5	40.8	42.7	52.3	31.5	31.5	40.8	31.5
<i>Unweighted average</i>								
OECD-Average	40.6	42.9	46.1	47.3	42.2	42.7	43.1	42.3
OECD-EU 22	47.9	50.9	52.8	53.6	48.5	50.4	50.8	50.2

Note: 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.