

Table 3.6. Marginal rate of income tax plus employee and employer contributions less cash benefits, 2022

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	54.3	59.5	45.7	36.5	59.5	59.5	59.5	59.5
Belgium	68.5	68.7	67.8	68.5	65.0	67.8	67.8	67.8
Canada	41.9	31.9	44.5	77.0	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	48.6	55.5	36.9	48.6	48.6	48.6	48.6
Estonia	41.2	49.5	41.2	41.2	49.5	49.5	49.5	49.5
Finland	56.1	56.1	59.0	56.1	56.1	56.1	56.1	56.1
France	64.6	57.7	60.0	74.5	41.2	50.0	57.7	47.3
Germany	54.1	58.4	47.0	52.8	51.9	56.1	55.8	56.3
Greece	45.2	46.6	50.8	45.2	46.6	46.6	46.6	46.6
Hungary	41.2	41.2	41.2	41.2	41.2	41.2	41.2	41.2
Iceland	40.2	40.2	47.7	49.3	49.3	45.6	40.2	40.2
Ireland	35.6	53.6	56.8	74.2	53.6	53.6	53.6	53.6
Israel	36.8	36.8	50.7	40.9	36.8	36.8	36.8	36.8
Italy	56.1	62.7	63.7	56.1	62.7	62.7	62.7	62.7
Japan	33.1	37.3	38.0	52.5	37.3	37.3	37.3	37.3
Korea	30.3	31.0	33.0	23.3	31.0	31.0	31.0	31.0
Latvia	47.4	47.4	44.5	47.4	47.4	47.4	47.4	47.4
Lithuania	47.2	44.1	40.6	47.2	44.1	44.1	44.1	44.1
Luxembourg	53.2	58.5	56.5	60.9	45.9	58.5	58.5	58.5
Mexico	17.4	25.2	28.4	17.4	25.2	25.2	25.2	25.2
Netherlands	51.0	51.0	51.1	56.5	56.5	51.0	51.0	51.0
New Zealand	17.5	33.0	33.0	44.5	60.0	33.0	33.0	33.0
Norway	41.6	49.9	52.6	41.6	49.9	49.9	49.9	49.9
Poland	38.3	38.3	38.3	29.4	29.4	38.3	38.3	38.3
Portugal	46.7	51.1	58.0	46.7	46.7	49.5	51.1	49.5
Slovak Republic	45.9	45.9	49.1	41.4	45.9	45.9	45.9	45.9
Slovenia	43.6	50.3	55.0	43.6	43.6	43.6	43.6	50.3
Spain	44.3	47.9	53.8	44.3	47.9	47.9	47.9	47.9
Sweden	46.2	49.3	65.9	46.2	49.3	49.3	49.3	49.3
Switzerland	26.7	32.5	39.5	20.8	26.3	31.1	36.7	32.8
Türkiye	47.8	47.8	47.8	47.8	47.8	47.8	47.8	47.8
United Kingdom	41.3	41.3	50.0	73.6	41.3	41.3	41.3	41.3
United States	31.5	40.8	42.7	52.3	31.5	31.5	40.8	31.5
<i>Unweighted average</i>								
OECD-Average	40.7	43.6	45.9	45.4	42.5	43.1	43.6	42.9
OECD-EU 22	48.4	51.4	52.1	49.6	48.5	50.5	50.9	50.7

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.