

Table 5.7. Marginal rate of income tax plus employee contributions less cash benefits, 2019
As % of gross wage earnings, 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	36.0	34.5	39.0	56.0	34.5	34.5	34.5	34.5
Austria	43.3	48.2	36.9	43.3	48.2	48.2	48.2	48.2
Belgium	55.6	55.6	59.1	55.6	55.6	54.5	54.5	54.5
Canada	41.4	33.7	33.9	52.2	73.1	39.4	39.4	33.7
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	31.1	31.1	31.1	31.1	31.1	31.1	31.1	31.1
Denmark	39.0	41.8	55.6	37.2	41.8	41.8	41.8	41.8
Estonia	21.3	32.4	21.3	21.3	32.4	32.4	32.4	32.4
Finland	44.2	45.9	49.5	44.2	45.9	45.9	45.9	45.9
France	43.3	43.0	42.2	51.6	51.6	46.0	43.0	31.2
Germany	46.5	52.0	44.3	44.2	42.5	46.2	49.0	49.3
Greece	36.2	36.2	53.3	36.2	45.3	45.3	45.3	45.3
Hungary	33.5	33.5	33.5	33.5	33.5	33.5	33.5	33.5
Iceland	35.5	35.5	44.4	46.5	45.1	42.7	35.5	35.5
Ireland	28.5	48.5	52.0	71.4	48.5	48.5	48.5	48.5
Israel	26.0	32.0	47.0	29.4	32.0	32.0	32.0	32.0
Italy	40.4	49.5	51.2	42.0	51.1	50.3	50.3	49.5
Japan	22.8	27.7	31.1	45.0	27.7	27.7	27.7	27.7
Korea	21.3	22.9	28.2	14.4	22.9	22.9	22.9	22.9
Latvia	35.8	35.8	31.8	35.8	35.8	35.8	35.8	35.8
Lithuania	42.5	42.5	42.5	42.5	42.5	42.5	42.5	42.5
Luxembourg	40.6	51.1	49.6	49.3	33.0	46.3	51.1	46.3
Mexico	12.1	19.5	22.9	12.1	19.5	19.5	19.5	19.5
Netherlands	46.1	46.1	54.0	52.4	52.4	46.1	46.1	46.1
New Zealand	17.5	30.0	33.0	17.5	55.0	30.0	30.0	30.0
Norway	34.4	43.4	46.4	34.4	43.4	43.4	43.4	43.4
Poland	26.5	26.5	26.5	96.3	26.5	26.5	26.5	26.5
Portugal	34.0	39.5	48.0	34.0	34.0	39.5	39.5	39.5
Slovak Republic	29.9	29.9	29.9	29.9	29.9	29.9	29.9	29.9
Slovenia	34.6	43.1	48.6	34.6	34.6	34.6	34.6	43.1
Spain	28.1	32.9	40.4	28.1	30.0	32.9	32.9	32.9
Sweden	28.1	32.2	60.2	28.1	32.2	32.2	32.2	32.2
Switzerland	21.7	27.5	32.2	13.7	19.6	24.9	29.2	25.8
Turkey	32.8	38.7	38.7	32.8	38.7	38.7	38.7	38.7
United Kingdom	32.0	32.0	42.0	73.0	32.0	32.0	32.0	32.0
United States	26.3	36.3	36.3	48.6	26.3	26.3	36.3	26.3
<i>Unweighted average</i>								
OECD-Average	31.8	35.7	39.1	38.5	36.6	35.4	35.7	35.1
OECD-EU 22	36.8	40.8	43.7	42.8	39.9	40.4	40.6	40.3

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.