

Table 5.7. Marginal rate of income tax plus employee contributions less cash benefits, 2021
As % of gross wage earnings, 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	36.0	37.5	39.0	56.0	37.5	37.5	37.5	37.5
Austria	43.3	48.2	42.0	43.3	48.2	48.2	48.2	48.2
Belgium	55.6	55.6	59.0	55.6	55.6	54.4	54.4	54.4
Canada	35.2	29.7	43.4	74.3	35.4	35.4	35.4	29.7
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	10.5	10.5	19.7	10.5	10.5	10.5	10.5	10.5
Czech Republic	26.0	26.0	26.0	26.0	11.0	26.0	26.0	26.0
Denmark	38.7	41.7	55.5	36.9	41.7	41.7	41.7	41.7
Estonia	21.3	32.4	21.3	21.3	32.4	32.4	32.4	32.4
Finland	45.0	46.9	50.5	45.0	46.9	46.9	46.9	46.9
France	32.6	43.0	42.2	51.6	20.8	32.6	43.0	29.0
Germany	44.7	49.7	47.0	43.1	42.2	47.1	46.7	47.2
Greece	33.0	34.7	39.9	33.0	34.7	34.7	34.7	34.7
Hungary	33.5	33.5	33.5	33.5	33.5	33.5	33.5	33.5
Iceland	36.4	36.4	44.4	47.5	46.0	43.6	36.4	36.4
Ireland	28.5	48.5	52.0	71.4	48.5	48.5	48.5	48.5
Israel	32.0	32.0	47.0	29.4	32.0	32.0	32.0	32.0
Italy	40.4	52.6	51.2	42.0	54.2	53.4	53.4	52.6
Japan	22.8	27.7	31.1	45.2	27.7	27.7	27.7	27.7
Korea	21.6	23.3	28.5	14.8	23.3	23.3	23.3	23.3
Latvia	33.0	33.0	31.4	33.0	33.0	33.0	33.0	33.0
Lithuania	43.1	43.1	43.1	43.1	43.1	43.1	43.1	43.1
Luxembourg	42.7	51.3	49.6	55.2	35.1	50.4	51.3	50.4
Mexico	12.5	19.5	22.9	12.5	19.5	19.5	19.5	19.5
Netherlands	45.4	45.4	51.4	51.7	51.7	45.4	45.4	45.4
New Zealand	30.5	30.0	33.0	42.5	55.0	30.0	30.0	30.0
Norway	34.2	34.2	46.4	34.2	34.2	34.2	34.2	34.2
Poland	25.8	25.8	39.8	96.3	25.8	25.8	25.8	25.8
Portugal	34.0	39.5	48.0	34.0	34.0	39.5	39.5	39.5
Slovak Republic	29.9	29.9	34.0	29.9	29.9	29.9	29.9	29.9
Slovenia	34.6	42.4	47.8	34.6	34.6	42.4	42.4	42.4
Spain	28.1	32.9	40.4	28.1	32.9	32.9	32.9	32.9
Sweden	29.3	33.4	55.3	29.3	33.4	33.4	33.4	33.4
Switzerland	21.8	28.2	34.1	15.8	21.6	25.9	31.0	28.5
Türkiye	32.8	38.7	38.7	32.8	38.7	38.7	38.7	38.7
United Kingdom	32.0	32.0	42.0	65.9	32.0	32.0	32.0	32.0
United States	26.3	36.3	38.3	48.6	26.3	26.3	36.3	26.3
<i>Unweighted average</i>								
OECD-Average	31.1	34.5	38.9	38.8	33.4	34.2	34.7	33.8
OECD-EU 22	35.8	40.4	43.7	42.6	37.4	39.8	40.3	39.6

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.