

**Table 3.7. Marginal rate of income tax plus employee contributions less cash benefits, 2022**  
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) <sup>1</sup>	Married 2 children 100-100 (% AW) <sup>1</sup>	Married no children 100-67 (% AW) <sup>1</sup>
Australia	36.0	37.5	39.0	56.0	37.5	37.5	37.5	37.5
Austria	41.5	48.2	42.0	18.7	48.2	48.2	48.2	48.2
Belgium	55.6	60.2	59.0	55.6	55.6	59.0	59.0	59.0
Canada	35.4	29.7	43.4	74.4	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	48.6	55.5	36.9	48.6	48.6	48.6	48.6
Estonia	21.3	32.4	21.3	21.3	32.4	32.4	32.4	32.4
Finland	46.8	46.8	50.4	46.8	46.8	46.8	46.8	46.8
France	32.6	42.2	42.2	51.6	19.8	31.7	42.2	28.0
Germany	45.0	50.1	47.0	43.3	42.3	47.3	47.0	47.5
Greece	32.9	34.6	39.8	32.9	34.6	34.6	34.6	34.6
Hungary	33.5	33.5	33.5	33.5	33.5	33.5	33.5	33.5
Iceland	36.4	36.4	44.4	46.0	46.0	42.2	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	36.4	32.0	32.0	32.0	32.0
Italy	42.3	51.0	52.2	42.3	51.0	51.0	51.0	51.0
Japan	22.8	27.7	34.1	45.2	27.7	27.7	27.7	27.7
Korea	22.6	23.4	28.6	14.9	23.4	23.4	23.4	23.4
Latvia	34.9	34.9	31.4	34.9	34.9	34.9	34.9	34.9
Lithuania	46.3	43.1	39.5	46.3	43.1	43.1	43.1	43.1
Luxembourg	46.8	52.7	50.5	55.4	38.5	52.7	52.7	52.7
Mexico	12.1	19.5	22.9	12.1	19.5	19.5	19.5	19.5
Netherlands	45.2	45.2	51.1	51.4	51.4	45.2	45.2	45.2
New Zealand	17.5	33.0	33.0	44.5	60.0	33.0	33.0	33.0
Norway	34.0	43.4	46.4	34.0	43.4	43.4	43.4	43.4
Poland	28.2	28.2	28.2	17.8	17.8	28.2	28.2	28.2
Portugal	34.0	39.5	48.0	34.0	34.0	37.5	39.5	37.5
Slovak Republic	29.9	29.9	34.0	24.0	29.9	29.9	29.9	29.9
Slovenia	34.6	42.4	47.8	34.6	34.6	34.6	34.6	42.4
Spain	27.6	32.4	40.0	27.6	32.4	32.4	32.4	32.4
Sweden	29.2	33.4	55.2	29.2	33.4	33.4	33.4	33.4
Switzerland	22.0	28.1	36.0	15.7	21.5	26.7	32.6	28.5
Türkiye	38.7	38.7	38.7	38.7	38.7	38.7	38.7	38.7
United Kingdom	32.7	32.7	42.7	69.7	32.7	32.7	32.7	32.7
United States	26.3	36.3	38.3	48.6	26.3	26.3	36.3	26.3
<i>Unweighted average</i>								
<b>OECD-Average</b>	<b>31.2</b>	<b>35.3</b>	<b>38.7</b>	<b>36.6</b>	<b>33.8</b>	<b>34.6</b>	<b>35.2</b>	<b>34.5</b>
<b>OECD-EU 22</b>	<b>36.4</b>	<b>41.1</b>	<b>43.0</b>	<b>38.0</b>	<b>37.4</b>	<b>40.0</b>	<b>40.5</b>	<b>40.2</b>

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.