

PART III

Historical Trends 1979-2004

Table III.1a. **Evolution of the tax burden, 1996-2004**
Single persons without children at 67% of average earnings
Income Tax as a % of gross earnings

	1996	1997	1998	1999	2000	2001	2002	2003	2004
Australia	16.9	18.6	19.0	19.0	18.4	19.2	20.3	20.3	20.7
Austria	4.1	4.8	5.1	5.1	3.5	4.0	4.3	4.6	2.7
Belgium	20.2	20.9	20.9	20.9	21.0	21.0	20.5	19.5	19.3
Canada	18.0	17.2	16.3	16.3	16.4	15.4	14.2	14.2	14.2
Czech Republic	8.4	8.4	8.4	8.4	8.3	8.2	8.5	8.7	9.1
Denmark	31.6	29.4	28.6	28.6	27.7	28.0	27.4	27.4	27.0
Finland	23.6	22.0	20.3	20.3	20.5	19.7	19.2	18.8	17.9
France	4.3	9.7	10.1	10.1	8.8	7.4	6.8	6.8	6.6
Germany	15.4	15.4	15.2	15.2	15.0	13.8	14.0	14.4	13.2
Greece	0.7	1.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Hungary	10.5	10.1	12.4	12.4	14.4	14.8	11.3	5.4	5.5
Iceland	11.7	15.0	15.4	15.4	16.6	17.5	18.8	19.3	19.7
Ireland	17.1	14.7	12.4	12.4	11.1	8.0	7.2	6.6	5.9
Italy	14.4	15.8	15.8	15.8	14.8	14.3	14.7	12.8	13.2
Japan	5.6	4.8	5.1	5.1	5.2	5.2	4.7	4.9	4.9
Korea	0.7	0.3	0.8	0.8	1.0	1.0	0.8	0.9	0.9
Luxembourg	7.3	5.9	6.3	6.3	6.8	5.0	3.4	3.6	3.8
Mexico	-6.2	-6.2	-6.2	-6.2	-5.4	-4.8	-4.1	-3.7	-3.5
Netherlands	4.8	6.5	5.1	5.1	4.9	3.5	3.6	2.8	2.7
New Zealand	20.7	19.0	18.6	18.6	18.7	18.8	18.9	18.9	19.0
Norway	18.3	18.4	18.3	18.3	18.0	17.6	17.5	17.4	17.4
Poland ¹	16.5	14.2	5.2	5.2	5.2	4.4	4.6	4.5	4.6
Portugal	3.1	3.2	2.7	2.7	2.9	1.7	1.8	1.9	1.9
Slovak Republic	-	-	-	-	3.8	4.9	4.5	4.8	3.7
Spain	7.9	8.6	5.5	5.5	5.9	6.7	7.5	6.0	7.0
Sweden	26.6	25.6	24.8	24.8	23.5	22.3	21.0	21.4	21.6
Switzerland	7.7	7.4	7.3	7.3	7.0	7.0	7.0	6.8	6.9
Turkey	20.9	21.6	12.7	12.7	13.2	13.7	13.9	13.4	14.3
United Kingdom	14.0	13.6	12.9	12.9	12.6	12.3	12.4	12.6	12.8
United States	16.1	16.0	16.1	16.1	15.9	14.2	14.1	13.9	14.1

1. A submission for 2004 was not received from this country and consequently the tax/benefit structure for this country has been updated using external sources. Given the potential for error, the reader should use caution in interpreting the results for this country.

Table III.1b. **Evolution of the tax burden, 1996-2004**
Single persons without children at 67% of average earnings
Income tax plus employee contributions less cash benefits as a % of gross earnings

	1996	1997	1998	1999	2000	2001	2002	2003	2004
Australia	18.6	19.4	20.1	20.5	18.4	19.2	20.3	20.3	20.7
Austria	22.2	22.4	22.9	23.2	21.6	22.1	22.3	22.7	20.7
Belgium	33.3	33.6	33.9	33.9	34.1	34.0	33.6	32.6	32.3
Canada	23.3	23.1	22.6	21.8	22.2	21.3	19.1	19.3	19.8
Czech Republic	20.9	21.0	20.9	20.9	20.8	20.7	21.0	21.2	21.6
Denmark	41.3	41.4	40.0	40.8	40.8	40.0	39.3	39.3	38.9
Finland	31.2	29.8	29.5	27.6	27.5	26.2	25.2	24.8	23.9
France	23.2	23.9	22.9	23.5	22.2	20.9	20.0	20.4	20.2
Germany	35.6	36.7	36.5	36.0	35.5	34.3	34.6	35.4	34.0
Greece	16.6	16.8	17.0	15.9	15.9	15.9	15.9	16.0	16.0
Hungary	22.0	22.2	21.6	24.9	26.9	27.3	23.8	17.9	19.0
Iceland	12.1	12.6	15.3	15.7	16.8	17.7	19.1	19.6	20.0
Ireland	20.2	18.5	16.9	14.8	11.1	10.3	9.6	9.1	8.5
Italy	24.3	25.1	25.0	25.0	23.9	23.5	23.8	22.0	22.4
Japan	12.6	13.6	11.8	15.1	15.2	15.2	18.3	16.5	16.5
Korea	3.0	4.3	5.1	7.5	7.7	7.7	7.5	7.9	7.9
Luxembourg	19.8	20.3	19.0	20.0	20.8	18.9	17.1	17.3	17.5
Mexico	-0.9	-4.4	-3.8	-5.0	-4.2	-3.5	-2.9	-2.4	-2.2
Netherlands	35.0	34.7	30.1	31.0	31.2	26.7	26.9	28.1	27.9
New Zealand	20.7	20.3	19.0	18.6	18.7	18.8	18.9	18.9	19.0
Norway	26.1	26.1	26.2	26.1	25.8	25.4	25.3	25.2	25.2
Poland ¹	16.5	15.3	14.2	30.0	30.0	29.4	29.6	29.7	30.0
Portugal	14.1	14.3	14.2	13.7	13.9	12.7	12.8	12.9	12.9
Slovak Republic	-	-	-	-	16.6	17.7	17.3	17.6	17.1
Spain	14.3	14.7	15.0	11.9	12.3	13.0	13.8	12.4	13.3
Sweden	31.6	32.4	32.6	31.7	30.5	29.3	28.0	28.4	28.6
Switzerland	19.2	18.9	18.9	18.8	18.5	18.5	18.5	18.1	18.0
Turkey	32.6	34.5	33.5	24.1	27.2	29.7	28.9	28.4	29.3
United Kingdom	21.7	21.3	21.3	20.0	19.4	18.7	18.8	19.8	20.1
United States	23.8	23.8	23.7	23.8	23.5	21.9	21.8	21.6	21.7

1. A submission for 2004 was not received from this country and consequently the tax/benefit structure for this country has been updated using external sources. Given the potential for error, the reader should use caution in interpreting the results for this country.

Table III.1c. Evolution of the tax burden, 1996-2004

Single persons without children at 67% of average earnings

Income tax plus employee and employer contributions less cash benefits as a % of gross earnings

	1996	1997	1998	1999	2000	2001	2002	2003	2004
Australia	18.6	19.4	20.1	20.5	18.4	19.2	24.8	24.8	25.2
Austria	37.4	41.1	41.5	41.6	40.1	39.7	39.9	40.2	38.6
Belgium	50.5	49.5	51.1	51.0	49.9	49.1	48.5	47.6	46.9
Canada	27.9	27.9	27.3	26.6	27.1	26.4	27.3	27.5	27.8
Czech Republic	41.4	41.5	41.4	41.4	41.4	41.3	41.5	41.7	41.9
Denmark	41.3	41.7	40.4	41.3	41.2	40.6	39.9	39.8	39.4
Finland	45.3	44.2	44.0	42.6	42.5	41.0	40.2	39.3	38.6
France	44.3	41.6	39.4	40.3	39.6	38.4	37.6	34.1	32.5
Germany	46.5	47.7	47.5	47.0	46.5	45.5	45.8	46.6	45.4
Greece	34.9	35.0	35.1	34.3	34.3	34.3	34.3	34.4	34.4
Hungary	46.8	47.8	47.4	48.2	46.2	45.8	46.0	40.9	41.5
Iceland	15.2	15.9	18.8	19.6	20.6	21.8	23.1	23.9	24.4
Ireland	26.5	24.9	23.4	21.5	18.1	17.3	16.7	16.2	15.6
Italy	48.3	48.8	44.4	44.1	43.3	42.8	42.8	41.4	41.7
Japan	18.4	19.4	17.7	23.1	23.1	23.2	29.0	25.9	25.8
Korea	5.2	11.2	13.5	14.9	15.2	15.1	14.9	15.1	15.3
Luxembourg	29.1	29.7	28.9	29.5	30.4	28.8	27.1	27.2	27.5
Mexico	20.5	17.3	17.6	9.3	9.9	9.2	11.3	12.3	10.6
Netherlands	39.3	38.8	39.2	40.2	40.6	36.8	37.1	38.0	38.1
New Zealand	20.7	20.3	19.0	18.6	18.7	18.8	18.9	18.9	19.0
Norway	34.4	34.3	34.5	34.4	34.2	33.8	33.8	33.7	33.8
Poland ¹	43.6	42.9	42.1	41.9	41.9	41.4	41.6	41.6	41.9
Portugal	30.6	30.8	30.7	30.2	30.4	29.5	29.6	29.6	29.6
Slovak Republic	-	-	-	-	39.5	40.4	40.1	40.3	38.8
Spain	34.4	34.8	35.1	32.6	32.8	33.4	34.0	32.9	33.6
Sweden	48.6	49.2	49.3	48.7	47.7	46.8	45.8	46.1	46.2
Switzerland	27.6	27.3	27.3	27.2	27.0	26.9	26.9	26.4	26.1
Turkey	42.1	45.0	43.0	34.5	39.1	42.6	41.5	41.0	41.8
United Kingdom	26.8	28.4	28.5	25.8	25.3	24.5	24.5	26.0	26.4
United States	29.2	29.2	29.1	29.2	29.0	27.4	27.3	27.1	27.3

1. A submission for 2004 was not received from this country and consequently the tax/benefit structure for this country has been updated using external sources. Given the potential for error, the reader should use caution in interpreting the results for this country.

Table III.2a. **Evolution of the tax burden, 1996-2004**
Single persons without children at 100% of average earnings
Income Tax as a % of gross earnings

	1996	1997	1998	1999	2000	2001	2002	2003	2004
Australia	22.7	23.3	23.9	24.4	22.8	23.3	24.0	24.0	24.3
Austria	9.2	10.2	10.5	10.8	9.8	10.2	10.5	10.8	10.8
Belgium	27.4	27.6	27.8	27.9	27.9	27.8	27.2	26.7	26.6
Canada	22.2	22.1	21.5	20.8	21.1	19.3	17.9	18.0	17.8
Czech Republic	10.0	10.4	10.3	10.2	10.1	10.0	10.4	10.8	11.4
Denmark	36.0	35.1	33.7	33.0	32.4	32.6	31.7	31.7	30.6
Finland	29.5	28.0	27.9	26.3	26.6	25.9	25.4	24.9	24.2
France	8.9	10.5	14.1	14.3	13.4	13.5	13.6	13.2	13.1
Germany	21.0	21.2	21.1	21.2	21.5	20.1	20.4	20.8	19.6
Greece	1.9	2.0	2.4	1.9	2.2	1.8	0.4	0.0	0.6
Hungary	18.1	17.8	17.4	17.6	18.9	19.2	16.9	12.9	12.4
Iceland	21.5	21.2	22.5	22.3	23.1	23.5	24.8	25.2	25.5
Ireland	22.3	20.5	19.7	19.3	15.2	12.0	11.4	11.1	10.6
Italy	18.1	18.8	19.9	20.0	19.3	18.6	19.1	18.2	18.6
Japan	6.7	8.0	6.8	6.1	6.2	6.2	5.6	5.9	5.9
Korea	1.9	1.7	1.6	2.1	2.5	2.5	2.2	2.3	2.2
Luxembourg	13.4	13.8	11.6	12.1	12.6	10.8	8.3	8.5	8.9
Mexico	0.0	-1.2	0.0	0.0	1.3	1.9	2.1	2.8	3.0
Netherlands	5.8	6.5	7.2	6.3	7.6	8.8	7.0	6.0	8.5
New Zealand	22.3	21.6	20.0	19.4	19.5	19.5	20.1	20.3	20.7
Norway	21.9	21.7	21.8	21.6	21.4	21.0	21.0	20.9	20.9
Poland ¹	18.0	16.9	15.8	6.6	6.6	6.0	6.1	6.0	6.1
Portugal	7.1	7.2	7.1	6.6	6.7	5.4	5.5	5.6	5.6
Slovak Republic	-	-	-	-	6.0	6.8	5.9	6.3	7.9
Spain	13.5	13.8	13.8	11.8	12.1	12.6	13.0	12.3	12.7
Sweden	28.8	28.5	27.5	27.2	25.8	24.6	23.4	23.8	24.0
Switzerland	10.8	10.3	10.4	10.2	9.8	9.9	9.9	9.7	9.8
Turkey	23.8	23.9	25.2	15.2	14.7	14.9	15.1	14.8	15.4
United Kingdom	17.4	16.7	16.7	16.3	15.8	15.5	15.6	15.7	15.9
United States	18.2	18.2	18.1	18.2	17.9	16.8	16.6	16.4	16.5

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Table III.2b. **Evolution of the tax burden, 1996-2004**
Single persons without children at 100% of average earnings
Income tax plus employee contributions less cash benefits as a % of gross earnings

	1996	1997	1998	1999	2000	2001	2002	2003	2004
Australia	24.4	24.8	25.4	25.9	22.8	23.3	24.0	24.0	24.3
Austria	27.3	28.3	28.6	28.8	27.9	28.3	28.6	28.9	28.8
Belgium	41.3	41.5	41.8	41.9	41.9	41.7	41.2	40.7	40.5
Canada	27.6	27.7	27.1	26.5	27.1	25.5	24.4	24.6	24.7
Czech Republic	22.5	22.9	22.8	22.7	22.6	22.5	22.9	23.3	23.9
Denmark	44.8	44.9	43.4	44.2	44.1	43.3	42.3	42.3	41.2
Finland	37.6	35.8	35.5	33.7	33.6	32.4	31.5	31.0	30.3
France	27.8	28.1	27.3	27.7	26.8	27.0	26.8	26.8	26.7
Germany	41.3	42.3	42.1	41.9	42.0	40.7	41.0	41.8	40.5
Greece	17.8	17.9	18.3	17.8	18.1	17.7	16.3	16.0	16.6
Hungary	29.6	29.3	28.9	30.1	31.4	31.7	29.4	25.4	25.9
Iceland	21.7	21.5	22.7	22.5	23.2	23.7	25.1	25.4	25.7
Ireland	28.5	26.0	24.9	24.3	20.3	16.9	16.4	16.0	15.7
Italy	28.0	29.0	29.1	29.1	28.5	27.8	28.3	27.4	27.8
Japan	13.7	15.0	13.8	16.1	16.2	16.2	19.3	17.5	17.4
Korea	4.2	5.6	6.4	8.8	9.2	9.2	8.9	9.2	9.3
Luxembourg	25.9	26.4	24.6	25.8	26.6	24.8	22.1	22.3	22.7
Mexico	5.3	1.4	2.6	1.6	2.9	3.4	3.7	4.4	4.5
Netherlands	39.2	39.3	34.4	35.4	36.2	32.9	28.6	29.0	34.4
New Zealand	22.3	21.6	20.0	19.4	19.5	19.5	20.1	20.3	20.7
Norway	29.7	29.5	29.6	29.4	29.2	28.8	28.8	28.7	28.7
Poland ¹	18.0	16.9	15.8	31.4	31.4	31.0	31.1	31.2	31.5
Portugal	18.1	18.2	18.1	17.6	17.7	16.4	16.5	16.6	16.6
Slovak Republic	-	-	-	-	18.8	19.6	18.7	19.1	21.3
Spain	19.9	20.2	20.2	18.2	18.5	18.9	19.3	18.6	19.0
Sweden	33.7	34.5	34.4	34.1	32.8	31.7	30.4	30.7	31.0
Switzerland	22.4	21.9	21.9	21.7	21.3	21.4	21.4	21.0	20.9
Turkey	31.6	33.1	33.1	22.9	28.7	30.9	30.1	29.8	30.4
United Kingdom	25.8	25.2	25.2	24.4	23.6	23.1	23.2	24.2	24.4
United States	25.8	25.8	25.8	25.8	25.5	24.4	24.3	24.1	24.2

1. A submission for 2004 was not received from this country and consequently the tax/benefit structure for this country has been updated using external sources. Given the potential for error, the reader should use caution in interpreting the results for this country.

Table III.2c. Evolution of the tax burden, 1996-2004

Single persons without children at 100% of average earnings

Income tax plus employee and employer contributions less cash benefits as a % of gross earnings

	1996	1997	1998	1999	2000	2001	2002	2003	2004
Australia	24.4	24.8	25.4	25.9	22.8	23.3	28.3	28.3	28.6
Austria	41.5	45.6	45.8	45.9	44.9	44.5	44.7	45.0	44.9
Belgium	56.4	56.6	56.8	56.9	56.2	55.6	55.1	54.6	54.2
Canada	32.1	32.3	31.7	31.1	31.8	30.4	32.2	32.4	32.3
Czech Republic	42.6	42.9	42.8	42.7	42.7	42.6	42.9	43.2	43.6
Denmark	44.8	45.1	43.7	44.5	44.4	43.6	42.7	42.7	41.5
Finland	50.3	48.9	48.8	47.4	47.3	45.9	45.2	44.4	43.8
France	49.7	48.7	47.6	48.1	48.2	48.3	48.2	48.3	47.4
Germany	51.2	52.3	52.2	51.9	51.8	50.8	51.1	51.9	50.7
Greece	35.8	35.8	36.1	35.7	36.0	35.7	34.6	34.4	34.9
Hungary	52.0	52.0	51.6	50.7	49.6	49.0	49.0	45.6	45.8
Iceland	24.5	24.4	25.9	26.0	26.7	27.5	28.8	29.4	29.7
Ireland	36.1	33.9	33.0	32.4	28.9	25.8	24.5	24.2	23.8
Italy	50.8	51.5	47.5	47.2	46.7	46.1	46.1	45.4	45.7
Japan	19.4	20.7	19.6	24.0	24.1	24.2	29.8	26.7	26.6
Korea	6.3	12.4	14.7	16.1	16.5	16.6	16.1	16.3	16.6
Luxembourg	34.5	35.2	33.8	34.6	35.5	33.9	31.3	31.5	31.9
Mexico	25.4	20.8	21.9	14.1	15.4	14.4	16.1	17.2	15.4
Netherlands	43.8	43.6	43.5	44.3	45.1	42.3	35.5	35.2	43.6
New Zealand	22.3	21.6	20.0	19.4	19.5	19.5	20.1	20.3	20.7
Norway	37.6	37.4	37.5	37.3	37.2	36.9	36.9	36.8	36.9
Poland ¹	44.7	43.9	43.2	43.0	43.0	42.7	42.8	42.9	43.1
Portugal	33.8	33.9	33.8	33.4	33.5	32.5	32.6	32.6	32.6
Slovak Republic	-	-	-	-	41.2	41.7	41.1	41.4	42.0
Spain	38.8	39.0	39.0	37.5	37.6	37.9	38.2	37.7	38.0
Sweden	50.2	50.7	50.7	50.5	49.5	48.5	47.6	47.9	48.0
Switzerland	30.4	30.0	30.0	29.8	29.5	29.5	29.6	29.0	28.8
Turkey	38.3	40.7	39.8	30.3	40.4	43.6	42.5	42.2	42.7
United Kingdom	32.6	32.0	32.0	30.8	30.1	29.5	29.5	31.0	31.2
United States	31.1	31.1	31.0	31.1	30.8	29.8	29.7	29.5	29.6

1. A submission for 2004 was not received from this country and consequently the tax/benefit structure for this country has been updated using external sources. Given the potential for error, the reader should use caution in interpreting the results for this country.

Table III.3a. **Evolution of the tax burden, 1996-2004**
Single persons without children at 167% of average earnings
Income Tax as a % of gross earnings

	1996	1997	1998	1999	2000	2001	2002	2003	2004
Australia	31.0	31.8	32.5	32.8	30.3	31.4	32.9	33.0	32.4
Austria	14.5	16.6	16.9	17.2	16.4	17.0	17.3	17.6	17.9
Belgium	34.2	34.4	34.7	34.8	34.9	34.7	34.2	33.6	33.6
Canada	29.9	29.5	28.8	28.1	27.7	24.8	23.5	23.7	23.4
Czech Republic	13.3	13.4	13.4	13.2	13.1	13.0	13.5	13.9	14.6
Denmark	44.5	43.2	41.4	41.3	40.8	41.3	40.5	40.5	40.2
Finland	36.3	35.0	34.9	33.5	33.7	33.1	32.6	32.1	31.5
France	13.6	15.3	18.9	19.0	18.0	18.2	18.3	17.6	17.4
Germany	28.3	28.5	28.3	28.6	30.2	29.1	29.3	29.9	28.6
Greece	5.9	6.3	7.4	7.3	8.0	7.8	7.3	7.4	8.4
Hungary	27.4	25.7	25.2	26.5	27.9	28.4	28.0	27.2	26.4
Iceland	29.3	28.4	33.5	34.8	35.3	35.4	36.7	34.9	35.1
Ireland	32.6	31.5	30.2	30.0	26.7	23.1	22.4	22.4	22.8
Italy	23.2	23.5	24.6	24.6	24.7	23.9	24.3	24.7	25.0
Japan	11.4	12.7	11.8	9.3	9.5	9.6	8.5	8.9	8.9
Korea	4.7	4.5	4.0	6.3	7.4	7.6	7.0	7.6	7.6
Luxembourg	23.0	23.6	20.8	21.5	22.0	20.3	17.4	17.6	18.0
Mexico	7.7	7.3	7.8	7.7	8.4	9.0	9.3	9.5	9.8
Netherlands	20.7	21.2	21.9	21.5	22.2	20.5	21.0	20.3	20.2
New Zealand	26.5	26.2	24.8	24.3	24.8	25.2	25.9	26.1	26.5
Norway	29.6	29.5	29.6	29.4	29.2	28.9	28.5	28.2	28.2
Poland ¹	19.8	18.2	17.1	7.7	7.7	7.3	7.3	7.3	7.3
Portugal	13.4	13.6	13.5	13.2	13.4	12.1	12.4	12.4	12.5
Slovak Republic	-	-	-	-	8.8	10.3	10.1	10.7	11.3
Spain	17.9	17.9	18.0	16.9	17.1	17.5	17.9	17.3	17.7
Sweden	37.6	37.6	36.7	34.7	33.3	32.0	30.5	30.9	31.1
Switzerland	16.1	15.4	15.5	15.2	14.6	14.6	14.6	14.4	14.5
Turkey	27.5	28.0	29.5	17.9	18.0	17.8	17.7	17.2	17.5
United Kingdom	20.0	19.2	19.2	19.0	18.3	18.1	18.2	18.2	18.3
United States	24.1	24.2	24.1	24.3	24.1	23.0	22.7	21.9	22.1

1. A submission for 2004 was not received from this country and consequently the tax/benefit structure for this country has been updated using external sources. Given the potential for error, the reader should use caution in interpreting the results for this country.

Table III.3b. **Evolution of the tax burden, 1996-2004**
Single persons without children at 167% of average earnings
Income tax plus employee contributions less cash benefits as a % of gross earnings

	1996	1997	1998	1999	2000	2001	2002	2003	2004
Australia	32.7	33.3	34.0	34.3	30.3	31.4	32.9	33.0	32.4
Austria	32.6	34.7	35.0	35.3	34.4	35.1	35.4	35.7	35.9
Belgium	48.2	48.5	48.7	48.8	49.0	48.8	48.2	47.6	47.6
Canada	33.6	33.1	32.5	31.9	31.4	28.6	27.5	27.6	27.6
Czech Republic	25.8	25.9	25.9	25.7	25.6	25.5	26.0	26.4	27.1
Denmark	52.6	52.2	50.4	51.6	51.5	50.9	50.1	50.1	49.7
Finland	44.7	43.0	42.6	40.9	40.8	39.7	38.8	38.3	37.7
France	31.4	31.5	30.7	31.0	30.5	30.7	30.8	30.5	30.2
Germany	46.7	47.7	47.5	47.5	48.6	47.5	47.8	48.8	47.4
Greece	21.8	22.2	23.3	23.2	23.9	23.7	23.2	23.4	24.4
Hungary	38.9	37.2	36.7	39.0	40.4	40.9	40.5	39.7	39.9
Iceland	29.4	28.6	33.6	34.9	35.4	35.5	36.8	35.0	35.2
Ireland	39.1	37.4	35.9	35.4	32.1	28.1	27.4	27.6	28.0
Italy	33.0	33.6	33.8	33.8	33.9	33.0	33.5	33.9	34.2
Japan	17.0	18.2	17.4	19.3	19.5	19.6	22.1	20.5	20.5
Korea	7.0	8.3	8.9	13.0	14.1	14.3	13.7	14.5	14.6
Luxembourg	35.5	36.2	33.9	35.1	36.0	34.2	31.2	31.4	31.8
Mexico	13.0	10.6	11.1	9.9	10.5	11.0	11.3	11.4	11.6
Netherlands	42.2	42.4	38.9	39.1	39.3	34.8	35.0	35.3	35.5
New Zealand	26.5	26.2	24.8	24.3	24.8	25.2	25.9	26.1	26.5
Norway	37.4	37.3	37.4	37.2	37.0	36.7	36.3	36.0	36.0
Poland ¹	19.8	18.2	17.1	32.5	32.5	32.3	32.4	32.5	32.7
Portugal	24.4	24.6	24.5	24.2	24.4	23.1	23.4	23.4	23.5
Slovak Republic	-	-	-	-	21.6	23.1	22.9	23.5	24.7
Spain	23.8	24.0	24.3	23.3	23.5	23.9	24.2	23.7	24.1
Sweden	41.7	42.3	42.0	40.3	38.9	37.6	36.0	36.5	36.8
Switzerland	27.7	27.0	27.0	26.7	26.2	26.2	26.2	25.7	25.6
Turkey	32.2	33.6	34.2	22.4	26.9	31.7	32.3	32.2	32.5
United Kingdom	28.0	27.0	27.0	26.6	26.0	26.2	26.1	27.0	26.9
United States	31.8	31.9	31.7	31.9	31.7	30.6	30.3	29.6	29.8

1. A submission for 2004 was not received from this country and consequently the tax/benefit structure for this country has been updated using external sources. Given the potential for error, the reader should use caution in interpreting the results for this country.

Table III.3c. Evolution of the tax burden, 1996-2004

Single persons without children at 167% of average earnings

Income tax plus employee and employer contributions less cash benefits as a % of gross earnings

	1996	1997	1998	1999	2000	2001	2002	2003	2004
Australia	32.7	33.3	34.0	34.3	30.3	31.4	36.7	36.8	36.2
Austria	45.8	50.5	50.7	50.8	49.9	49.7	50.0	50.2	50.4
Belgium	61.6	61.8	62.0	62.0	61.8	61.4	60.9	60.4	60.3
Canada	36.5	36.0	35.4	34.8	34.2	31.5	33.1	33.3	33.2
Czech Republic	45.0	45.1	45.1	44.9	44.9	44.8	45.2	45.5	46.0
Denmark	52.6	52.4	50.6	51.8	51.6	51.1	50.3	50.3	49.9
Finland	56.0	54.6	54.5	53.1	53.0	51.7	51.1	50.3	49.7
France	53.5	50.3	49.5	49.9	50.5	50.7	50.8	50.7	50.6
Germany	54.9	56.1	56.0	55.8	56.6	55.6	55.9	56.9	55.7
Greece	38.9	39.2	40.0	40.0	40.5	40.3	40.0	40.2	41.0
Hungary	58.3	56.8	56.4	56.3	56.2	55.9	56.4	55.6	55.6
Iceland	31.9	31.3	36.3	37.9	38.3	38.7	40.0	38.5	38.7
Ireland	45.7	44.1	42.8	42.3	39.4	35.8	34.5	34.6	35.0
Italy	53.6	54.0	50.9	50.6	50.7	50.0	50.0	50.3	50.5
Japan	21.4	22.6	21.9	26.9	27.1	27.2	32.3	29.4	29.3
Korea	9.0	15.0	16.9	20.0	21.1	21.2	20.5	21.3	21.5
Luxembourg	43.0	43.8	42.0	42.9	43.8	42.2	39.3	39.4	39.8
Mexico	31.4	28.5	28.9	21.6	22.0	21.0	22.4	22.9	21.1
Netherlands	44.2	44.1	44.4	44.2	44.3	40.2	40.3	40.0	40.5
New Zealand	26.5	26.2	24.8	24.3	24.8	25.2	25.9	26.1	26.5
Norway	44.4	44.3	44.4	44.3	44.2	43.9	43.5	43.3	43.4
Poland ¹	45.9	44.8	44.0	43.9	44.0	43.8	43.8	43.9	44.1
Portugal	38.9	39.1	39.0	38.8	38.9	37.9	38.1	38.1	38.2
Slovak Republic	-	-	-	-	43.2	44.3	44.1	44.6	44.5
Spain	40.7	41.0	41.9	41.3	41.4	41.7	42.0	41.6	41.9
Sweden	56.2	56.6	56.4	55.1	54.1	53.0	51.8	52.2	52.4
Switzerland	35.2	34.5	34.6	34.3	33.8	33.8	33.8	33.2	33.0
Turkey	36.4	38.3	38.3	27.1	35.0	42.9	44.0	44.2	44.4
United Kingdom	34.6	33.6	33.6	33.5	33.0	33.0	32.9	34.3	34.2
United States	36.6	36.7	36.6	36.8	36.6	35.6	35.3	34.6	34.8

1. A submission for 2004 was not received from this country and consequently the tax/benefit structure for this country has been updated using external sources. Given the potential for error, the reader should use caution in interpreting the results for this country.

Table III.4a. **Evolution of the tax burden, 1996-2004**
Single parent with two children at 67% of average earnings
Income Tax as a % of gross earnings

	1996	1997	1998	1999	2000	2001	2002	2003	2004
Australia	11.8	12.9	13.8	14.3	17.4	19.0	20.2	20.3	20.7
Austria	-4.7	-5.2	-5.0	0.7	-0.5	0.3	0.9	1.6	-1.3
Belgium	13.5	13.6	13.9	14.1	14.3	14.4	13.9	13.3	13.2
Canada	-0.5	-1.0	-2.9	-6.7	10.1	9.4	6.3	6.3	6.3
Czech Republic	3.7	3.9	3.1	2.5	2.4	2.2	2.8	3.3	3.7
Denmark	31.6	30.7	29.4	28.6	27.7	28.0	27.4	27.4	27.0
Finland	23.6	22.2	22.0	20.3	20.5	19.7	19.2	18.8	17.9
France	2.7	3.7	7.6	7.6	7.6	6.8	4.5	4.7	4.6
Germany	-2.1	-3.0	-2.5	-4.1	-5.3	-5.9	-6.6	-5.7	-5.4
Greece	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Hungary	10.5	10.7	10.1	4.0	4.9	0.0	0.0	0.0	0.0
Iceland	11.7	12.2	15.0	15.4	16.6	17.5	18.8	19.3	19.7
Ireland	9.5	8.1	7.3	3.1	2.2	0.0	0.0	0.0	0.0
Italy	9.2	10.0	10.5	10.5	9.2	8.1	7.2	5.6	6.2
Japan	2.1	2.6	0.9	1.4	2.1	2.1	1.6	1.8	1.8
Korea	0.0	0.0	0.0	0.2	0.5	0.6	0.1	0.4	0.2
Luxembourg	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Mexico	-6.2	-6.8	-6.2	-6.2	-5.4	-4.8	-4.1	-3.7	-3.5
Netherlands	3.4	2.8	3.9	2.8	2.4	2.3	2.3	2.0	2.2
New Zealand	3.1	-0.8	-2.1	-2.6	18.7	18.8	18.9	18.9	19.0
Norway	10.8	10.8	12.1	12.1	11.7	13.2	13.2	13.0	13.0
Poland ¹	16.5	15.3	14.2	5.2	5.2	4.4	4.6	4.5	4.6
Portugal	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Slovak Republic	-	-	-	-	0.0	1.7	0.8	1.5	-4.3
Spain	1.1	1.4	0.7	0.0	0.0	0.0	0.0	0.0	0.0
Sweden	26.6	26.5	25.6	24.8	23.5	22.3	21.0	21.4	21.6
Switzerland	4.7	4.0	4.1	2.6	2.6	2.9	2.8	2.8	2.8
Turkey	20.9	20.7	21.6	12.7	13.2	13.7	13.9	13.4	14.3
United Kingdom	11.5	11.1	11.2	11.3	-9.7	-14.4	-15.7	-17.7	-17.3
United States	-2.6	-2.2	-2.8	-6.2	-6.0	-9.9	-9.7	-11.5	-11.0

1. A submission for 2004 was not received from this country and consequently the tax/benefit structure for this country has been updated using external sources. Given the potential for error, the reader should use caution in interpreting the results for this country.

Table III.4b. **Evolution of the tax burden, 1996-2004**
Single parent with two children at 67% of average earnings
Income tax plus employee contributions less cash benefits as a % of gross earnings

	1996	1997	1998	1999	2000	2001	2002	2003	2004
Australia	-10.2	-9.7	-6.4	-4.1	-11.0	-11.8	-6.7	-13.1	-6.6
Austria	-4.1	-5.7	-5.2	-7.1	-10.5	-9.5	-8.3	-8.0	-10.5
Belgium	10.8	11.3	11.5	11.8	12.5	13.2	12.6	12.4	12.3
Canada	4.8	4.4	2.5	-1.2	-0.8	-2.7	-9.9	-10.2	-9.2
Czech Republic	0.3	0.5	-15.5	-15.9	-17.2	-15.5	-14.9	-12.8	-9.2
Denmark	13.6	14.1	12.9	13.6	14.8	14.1	13.8	13.9	13.6
Finland	10.3	9.5	9.2	8.0	8.9	8.4	7.8	7.9	6.5
France	11.8	12.2	11.5	12.0	12.0	11.3	9.2	9.7	9.8
Germany	18.1	18.1	18.6	16.6	15.2	14.6	14.1	15.3	15.5
Greece	15.9	15.9	15.9	15.9	15.9	15.9	15.9	16.0	16.0
Hungary	-7.4	-6.1	-7.0	-10.1	-5.9	-7.8	-8.3	-9.5	-7.8
Iceland	-23.5	-18.7	-11.6	-8.7	-5.5	-5.3	-2.9	-1.4	0.4
Ireland	-5.7	-9.8	-14.5	-14.2	-9.5	-10.5	-22.4	-28.4	-30.4
Italy	8.0	5.9	3.8	3.1	2.3	1.3	2.5	1.4	2.3
Japan	9.1	9.6	7.9	11.4	12.1	12.1	15.2	13.4	13.3
Korea	2.3	3.9	4.9	6.9	7.2	7.3	6.8	7.3	7.3
Luxembourg	-4.2	-4.4	-6.8	-8.9	-8.2	-8.0	-11.5	-11.4	-11.3
Mexico	-0.9	-4.4	-3.8	-5.0	-4.2	-3.5	-2.9	-2.4	-2.2
Netherlands	16.9	17.2	8.6	9.5	10.9	5.8	4.8	5.5	3.7
New Zealand	3.1	-0.8	-2.1	-2.6	-1.1	0.2	2.0	2.5	4.0
Norway	-3.7	-3.9	-1.4	0.0	2.4	2.1	3.2	3.7	4.2
Poland ¹	8.0	7.4	4.7	24.0	24.2	23.6	23.9	23.8	22.2
Portugal	3.5	3.9	3.4	3.4	3.5	-0.2	-0.2	-0.1	-2.1
Slovak Republic	-	-	-	-	-14.1	-7.9	-8.1	0.3	-1.2
Spain	7.5	7.8	7.1	6.4	6.4	6.4	6.3	6.4	6.3
Sweden	20.3	21.4	20.1	19.5	16.9	14.5	13.6	14.4	15.0
Switzerland	4.3	2.8	3.0	1.9	1.8	2.3	2.3	1.8	1.7
Turkey	32.6	34.5	33.5	24.1	27.2	29.7	28.9	28.4	29.3
United Kingdom	6.5	6.7	7.1	6.7	-14.6	-19.5	-20.6	-21.7	-20.6
United States	5.0	5.5	4.8	1.5	1.6	-2.2	-2.0	-3.9	-3.3

1. A submission for 2004 was not received from this country and consequently the tax/benefit structure for this country has been updated using external sources. Given the potential for error, the reader should use caution in interpreting the results for this country.

Table III.4c. **Evolution of the tax burden, 1996-2004**
Single parent with two children at 67% of average earnings
Income tax plus employee and employer contributions less cash benefits as a % of gross earnings

	1996	1997	1998	1999	2000	2001	2002	2003	2004
Australia	-10.2	-9.7	-6.4	-4.1	-11.0	-11.8	-0.7	-6.7	-0.5
Austria	16.3	19.8	20.1	18.6	15.7	15.3	16.2	16.4	14.4
Belgium	33.8	32.6	34.5	34.6	33.5	33.1	32.3	31.9	31.2
Canada	10.6	10.3	8.4	5.1	5.5	3.9	1.2	1.1	1.8
Czech Republic	26.2	26.3	14.5	14.1	13.2	14.5	14.9	16.5	19.1
Denmark	13.6	14.5	13.4	14.3	15.4	14.9	14.5	14.6	14.3
Finland	28.7	27.9	27.9	27.0	27.7	26.7	26.3	25.7	24.6
France	36.0	32.7	30.4	31.3	31.6	30.8	29.1	25.3	23.7
Germany	31.9	32.3	32.7	30.9	29.6	29.2	28.8	30.0	30.1
Greece	34.3	34.3	34.3	34.3	34.3	34.3	34.3	34.4	34.4
Hungary	26.8	28.8	28.1	24.0	22.1	19.5	23.2	21.2	22.1
Iceland	-19.1	-14.2	-7.0	-3.8	-0.7	-0.1	2.3	4.1	5.8
Ireland	2.6	-1.2	-5.5	-5.2	-0.9	-1.9	-12.8	-18.3	-20.2
Italy	37.1	35.7	28.7	27.7	27.1	26.3	26.8	25.9	26.6
Japan	15.1	15.6	14.1	19.7	20.3	20.4	26.3	23.0	23.0
Korea	4.5	10.9	13.3	14.4	14.8	14.7	14.2	14.6	14.7
Luxembourg	8.0	8.0	6.2	4.1	4.9	5.1	1.9	2.0	2.1
Mexico	20.5	17.3	17.6	9.3	9.9	9.2	11.3	12.3	10.6
Netherlands	22.3	22.4	20.5	21.5	23.1	18.7	18.0	18.5	17.3
New Zealand	3.1	-0.8	-2.1	-2.6	-1.1	0.2	2.0	2.5	4.0
Norway	7.9	7.7	10.0	11.2	13.5	13.2	14.1	14.6	15.3
Poland ¹	37.9	37.5	35.7	36.9	37.1	36.5	36.8	36.7	35.4
Portugal	22.0	22.4	22.0	22.0	22.0	19.1	19.0	19.1	17.5
Slovak Republic	-	-	-	-	17.3	21.8	21.6	27.8	25.4
Spain	29.3	29.5	29.0	28.4	28.3	28.3	28.3	28.3	28.3
Sweden	40.1	40.9	39.9	39.5	37.5	35.7	35.0	35.5	36.0
Switzerland	14.2	12.9	13.0	12.0	12.0	12.4	12.4	11.8	11.5
Turkey	42.1	45.0	43.0	34.5	39.1	42.6	41.5	41.0	41.8
United Kingdom	12.6	15.1	15.5	13.4	-6.3	-11.0	-12.1	-12.3	-11.2
United States	11.8	12.2	11.6	8.5	8.6	5.0	5.2	3.5	4.0

1. A submission for 2004 was not received from this country and consequently the tax/benefit structure for this country has been updated using external sources. Given the potential for error, the reader should use caution in interpreting the results for this country.

Table III.5a. **Evolution of the tax burden, 1996-2004**
One-earner married couple with two children at 100% of average earnings
Income Tax as a % of gross earnings

	1996	1997	1998	1999	2000	2001	2002	2003	2004
Australia	21.5	20.8	21.6	22.2	22.8	23.3	24.0	24.0	24.3
Austria	4.0	5.0	5.4	9.2	8.2	8.7	9.0	9.3	8.1
Belgium	16.3	16.5	16.8	17.0	17.1	17.1	16.7	15.9	15.2
Canada	12.1	12.6	12.2	10.2	16.9	15.3	14.1	14.2	13.9
Czech Republic	5.4	5.2	4.7	4.3	4.2	4.0	4.5	4.9	5.3
Denmark	28.8	27.8	26.6	26.2	25.7	26.2	25.7	25.7	25.4
Finland	29.5	28.0	27.9	26.3	26.6	25.9	25.4	24.9	24.2
France	2.7	3.7	7.6	7.6	7.6	7.0	7.1	7.1	7.1
Germany	1.6	1.0	1.3	0.0	-0.9	-1.7	-2.4	-1.6	-2.8
Greece	2.1	2.5	2.8	1.9	2.3	2.0	0.9	0.0	0.6
Hungary	18.1	17.8	17.4	12.0	12.6	9.2	8.0	4.6	4.7
Iceland	5.9	6.8	10.5	11.3	12.0	12.6	13.3	13.3	14.0
Ireland	15.4	14.1	12.9	10.1	5.0	2.9	2.5	2.2	2.2
Italy	14.4	15.3	15.7	15.8	14.9	13.4	11.9	11.3	11.9
Japan	2.0	2.6	0.7	1.5	2.0	2.0	1.4	1.6	2.7
Korea	0.8	0.9	0.7	1.3	1.7	1.8	1.6	1.7	1.4
Luxembourg	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Mexico	0.0	-1.2	0.0	0.0	1.3	1.9	2.1	2.8	3.0
Netherlands	4.4	3.5	5.9	4.8	4.9	8.3	6.4	5.7	8.3
New Zealand	18.8	16.2	14.8	14.1	19.5	19.5	20.1	20.3	20.7
Norway	17.1	17.1	17.4	17.4	17.1	18.1	18.2	18.0	18.0
Poland ¹	15.9	14.7	13.5	4.6	4.7	4.0	4.2	4.0	4.1
Portugal	3.5	3.1	3.0	2.4	2.7	0.1	0.3	0.3	0.4
Slovak Republic	-	-	-	-	2.0	3.5	2.6	3.1	-5.3
Spain	6.6	6.8	6.4	2.5	3.0	3.6	4.2	3.5	4.3
Sweden	28.8	28.5	27.5	27.2	25.8	24.6	23.4	23.8	24.0
Switzerland	5.6	5.1	5.2	5.0	4.9	5.0	5.1	5.0	5.1
Turkey	23.8	23.9	25.2	15.2	14.7	14.9	15.1	14.8	15.4
United Kingdom	15.7	15.1	15.1	15.2	13.3	10.2	9.3	7.9	8.1
United States	10.4	10.7	10.2	7.4	7.6	4.3	3.9	1.5	2.4

1. A submission for 2004 was not received from this country and consequently the tax/benefit structure for this country has been updated using external sources. Given the potential for error, the reader should use caution in interpreting the results for this country.

Table III.5b. **Evolution of the tax burden, 1996-2004**
One-earner married couple with two children at 100% of average earnings
Income tax plus employee contributions less cash benefits as a % of gross earnings

	1996	1997	1998	1999	2000	2001	2002	2003	2004
Australia	15.0	14.5	15.5	16.1	13.5	14.2	15.6	11.1	12.8
Austria	10.4	10.7	11.3	10.0	7.6	8.2	8.9	8.9	8.0
Belgium	19.8	20.2	20.5	20.7	21.1	21.6	21.0	20.4	16.4
Canada	17.6	18.2	17.7	15.9	16.9	14.8	14.3	14.2	14.4
Czech Republic	7.3	7.1	-3.4	-2.1	-4.3	-2.0	-1.9	1.5	4.9
Denmark	31.1	31.1	29.7	30.7	30.7	30.2	29.7	29.7	29.4
Finland	27.1	25.7	25.3	23.9	24.3	23.5	22.8	22.6	21.7
France	15.1	15.3	14.6	15.0	15.0	14.4	14.6	15.0	15.1
Germany	21.9	22.1	22.4	20.7	19.6	18.9	18.3	19.4	18.1
Greece	18.0	18.4	18.7	17.8	18.2	17.9	16.8	16.0	16.6
Hungary	12.6	12.9	12.3	9.1	11.6	9.9	8.5	4.4	6.1
Iceland	-10.4	-6.8	-1.0	1.3	3.2	3.0	4.7	5.3	6.6
Ireland	16.7	14.6	13.2	10.5	5.4	2.3	-0.7	-3.7	-4.2
Italy	17.7	17.0	15.7	15.5	14.8	13.5	14.9	14.4	15.2
Japan	9.0	9.6	7.7	11.5	12.0	12.0	15.1	13.2	14.3
Korea	3.1	4.7	5.6	8.0	8.4	8.5	8.3	8.7	8.4
Luxembourg	1.4	1.3	-0.2	-1.3	-0.8	-0.7	-3.0	-3.0	-2.9
Mexico	5.3	1.4	2.6	1.6	2.9	3.4	3.7	4.4	4.5
Netherlands	28.0	27.9	22.4	23.6	25.0	22.1	17.1	17.3	23.6
New Zealand	18.8	16.2	14.8	14.1	15.5	16.7	18.8	19.4	20.7
Norway	15.5	15.4	16.2	16.8	17.6	17.5	18.0	18.2	18.4
Poland ¹	10.3	9.5	7.2	25.4	25.6	25.0	29.2	25.3	29.5
Portugal	9.5	9.4	9.0	8.4	8.7	6.1	5.4	5.6	4.1
Slovak Republic	-	-	-	-	-3.2	1.4	0.9	6.6	1.2
Spain	13.0	13.2	12.8	8.9	9.3	10.0	10.5	9.8	10.6
Sweden	26.2	27.2	26.1	26.0	23.7	21.8	20.8	21.4	21.9
Switzerland	9.2	8.2	8.3	8.4	8.2	8.4	8.6	8.1	8.0
Turkey	31.6	33.1	33.1	22.9	28.7	30.9	30.1	29.8	30.4
United Kingdom	17.7	17.3	17.4	16.2	14.1	10.7	9.9	9.3	9.8
United States	18.0	18.3	17.9	15.0	15.3	12.0	11.5	9.2	10.0

1. A submission for 2004 was not received from this country and consequently the tax/benefit structure for this country has been updated using external sources. Given the potential for error, the reader should use caution in interpreting the results for this country.

Table III.5c. Evolution of the tax burden, 1996-2004

One-earner married couple with two children at 100% of average earnings
Income tax plus employee and employer contributions less cash benefits as a % of gross earnings

	1996	1997	1998	1999	2000	2001	2002	2003	2004
Australia	15.0	14.5	15.5	16.1	13.5	14.2	20.4	16.1	17.7
Austria	28.0	32.2	32.7	31.6	29.5	29.0	29.5	29.5	28.8
Belgium	40.4	40.8	41.1	41.2	40.5	40.3	39.7	39.1	35.6
Canada	22.7	23.4	22.9	21.2	22.2	20.4	23.1	23.1	23.0
Czech Republic	31.4	31.2	23.4	24.4	22.7	24.5	24.5	27.1	29.5
Denmark	31.1	31.3	30.1	31.1	31.0	30.7	30.1	30.1	29.8
Finland	42.0	40.8	40.7	39.6	39.9	38.8	38.3	37.6	36.8
France	40.7	39.5	38.5	38.9	39.8	39.4	39.5	39.9	39.0
Germany	35.0	35.6	35.9	34.4	33.3	32.7	32.2	33.4	32.2
Greece	35.9	36.2	36.5	35.8	36.1	35.9	35.0	34.4	34.9
Hungary	40.4	40.8	40.3	35.9	35.0	32.8	33.9	30.3	31.3
Iceland	-6.6	-2.8	3.1	5.8	7.6	7.8	9.5	10.4	11.7
Ireland	25.6	23.8	22.5	20.1	15.5	12.8	9.1	6.4	5.9
Italy	43.8	43.3	37.5	37.0	36.5	35.4	36.0	35.7	36.2
Japan	15.1	15.6	14.0	19.8	20.2	20.4	26.2	22.9	23.8
Korea	5.3	11.6	13.9	15.4	15.8	15.9	15.5	15.8	15.8
Luxembourg	12.9	13.0	12.0	10.7	11.4	11.5	9.2	9.2	9.3
Mexico	25.4	20.8	21.9	14.1	15.4	14.4	16.1	17.2	15.4
Netherlands	33.5	33.0	33.2	34.1	35.5	33.0	25.1	24.5	34.3
New Zealand	18.8	16.2	14.8	14.1	15.5	16.7	18.8	19.4	20.7
Norway	25.0	24.9	25.6	26.2	26.9	26.9	27.3	27.5	27.8
Poland ¹	39.5	38.9	37.4	38.1	38.2	37.8	41.2	37.9	41.5
Portugal	26.9	26.8	26.5	26.0	26.2	24.1	23.6	23.7	22.5
Slovak Republic	-	-	-	-	25.2	28.5	28.2	32.3	27.2
Spain	33.5	33.7	33.3	30.4	30.6	31.1	31.5	30.9	31.6
Sweden	44.6	45.2	44.4	44.4	42.6	41.1	40.3	40.8	41.2
Switzerland	18.6	17.7	17.8	17.8	17.7	17.9	18.1	17.5	17.2
Turkey	38.3	40.7	39.8	30.3	40.4	43.6	42.5	42.2	42.7
United Kingdom	25.3	24.8	24.9	23.3	21.4	18.1	17.3	17.4	18.0
United States	23.9	24.1	23.7	21.1	21.3	18.3	17.8	15.6	16.4

1. A submission for 2004 was not received from this country and consequently the tax/benefit structure for this country has been updated using external sources. Given the potential for error, the reader should use caution in interpreting the results for this country.

Table III.6a. **Evolution of the tax burden, 1996-2004**
Two-earner married couple, one at 100% average earnings and the other at 33%
Income Tax as a % of gross earnings

	1996	1997	1998	1999	2000	2001	2002	2003	2004
Australia	19.0	19.1	19.8	20.2	19.3	19.8	20.8	20.8	21.1
Austria	3.9	4.7	4.9	7.7	7.0	7.3	7.5	7.8	5.8
Belgium	20.9	21.1	21.5	21.6	21.8	21.9	21.0	19.7	18.8
Canada	16.2	16.4	15.9	14.2	18.1	16.6	15.3	15.4	15.1
Czech Republic	6.0	6.2	5.8	5.5	5.4	5.2	5.6	6.0	6.4
Denmark	31.6	30.7	29.4	28.6	27.7	28.0	27.4	27.4	27.1
Finland	26.0	24.4	24.3	22.9	23.2	22.3	21.9	21.4	20.6
France	2.7	4.9	8.5	8.7	8.0	6.8	7.2	7.1	7.0
Germany	8.9	8.6	8.7	7.7	6.8	5.7	5.2	5.8	4.7
Greece	1.6	2.0	2.2	1.5	1.8	1.6	0.7	0.0	0.5
Hungary	14.1	13.4	13.1	11.0	11.4	8.9	7.3	3.4	3.6
Iceland	12.6	13.0	15.4	15.7	16.7	17.5	18.8	19.3	19.7
Ireland	17.1	16.0	14.7	12.4	11.1	8.0	7.2	6.6	5.9
Italy	13.8	15.0	15.1	15.1	13.7	12.9	11.2	10.1	10.5
Japan	3.9	4.7	3.0	3.3	3.7	3.7	3.2	3.4	3.4
Korea	0.8	0.6	0.5	1.0	1.2	1.3	1.4	1.5	1.2
Luxembourg	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Mexico	-4.8	-6.2	-5.0	-5.0	-3.7	-2.9	-2.6	-1.9	-1.7
Netherlands	5.3	5.6	6.5	5.5	6.3	6.9	5.5	4.6	6.4
New Zealand	20.8	20.4	19.1	18.6	18.7	18.8	19.3	19.4	19.8
Norway	18.3	18.2	18.8	18.6	17.5	18.2	18.3	18.3	18.4
Poland ¹	16.5	15.3	14.2	5.2	5.2	4.4	4.6	4.5	4.6
Portugal	3.6	3.5	3.4	2.9	3.1	1.0	0.2	0.3	0.3
Slovak Republic	-	-	-	-	1.5	3.4	2.7	3.2	-4.0
Spain	8.6	8.9	9.1	6.9	7.5	7.9	8.2	7.7	8.1
Sweden	28.1	27.9	26.8	26.1	24.7	23.4	22.1	22.2	22.4
Switzerland	6.4	5.8	5.9	5.7	5.5	5.6	5.8	5.6	5.8
Turkey	22.6	22.7	23.3	14.2	14.0	14.1	14.3	13.8	14.7
United Kingdom	13.2	12.7	12.7	12.1	12.6	10.3	10.4	10.6	10.9
United States	13.9	14.0	13.8	11.4	11.3	9.2	9.2	6.8	7.2

1. A submission for 2004 was not received from this country and consequently the tax/benefit structure for this country has been updated using external sources. Given the potential for error, the reader should use caution in interpreting the results for this country.

Table III.6b. **Evolution of the tax burden, 1996-2004**
Two-earner married couple, one at 100% average earnings and the other at 33%
Income tax plus employee contributions less cash benefits as a % of gross earnings

	1996	1997	1998	1999	2000	2001	2002	2003	2004
Australia	17.8	17.8	18.5	19.0	15.8	16.3	17.5	14.1	16.2
Austria	13.2	13.4	13.9	12.9	11.0	11.5	12.0	12.0	10.2
Belgium	27.0	27.4	27.7	27.9	28.3	28.7	27.8	26.7	23.1
Canada	21.5	21.9	21.3	19.7	20.7	18.8	18.4	18.1	18.2
Czech Republic	11.6	11.7	7.7	9.5	7.7	9.4	9.4	11.2	13.7
Denmark	36.5	36.5	35.1	35.8	35.8	35.0	34.4	34.4	34.1
Finland	26.1	24.5	24.2	22.9	23.1	22.1	21.4	21.1	20.1
France	16.7	18.0	17.0	17.6	16.9	15.8	16.1	16.4	16.4
Germany	29.2	29.6	29.7	28.5	27.3	26.3	25.8	26.8	25.5
Greece	17.5	17.9	18.1	17.4	17.7	17.5	16.6	16.0	16.5
Hungary	12.8	12.5	12.1	11.9	13.8	12.5	10.8	6.4	7.9
Iceland	3.4	5.3	8.6	10.1	12.0	12.2	14.2	15.0	16.1
Ireland	18.3	16.5	15.0	12.8	11.4	7.6	4.8	2.2	1.1
Italy	21.4	22.5	21.8	21.7	20.4	19.6	18.7	17.8	18.2
Japan	10.9	11.7	10.0	13.3	13.7	13.7	16.8	15.0	15.0
Korea	3.1	4.5	5.4	7.7	7.9	8.0	8.1	8.4	8.3
Luxembourg	4.1	4.1	3.1	2.4	2.9	3.0	1.1	1.1	1.2
Mexico	0.4	-3.7	-2.4	-3.5	-2.1	-1.4	-1.1	-0.4	-0.2
Netherlands	31.0	30.9	25.3	26.5	27.7	24.1	20.7	21.4	24.5
New Zealand	20.8	20.4	19.1	18.6	18.7	18.8	19.3	19.4	19.8
Norway	19.0	18.8	19.8	20.1	19.8	19.7	20.2	20.4	20.7
Poland ¹	12.2	11.4	9.4	27.0	27.1	26.5	29.6	29.7	30.0
Portugal	10.8	10.9	10.6	10.1	10.3	8.2	6.8	6.9	5.8
Slovak Republic	-	-	-	-	0.8	5.1	4.6	9.0	4.3
Spain	15.4	15.7	15.8	13.7	13.8	14.2	14.6	14.0	14.4
Sweden	27.4	28.3	27.5	26.9	24.9	23.0	21.9	22.2	22.7
Switzerland	12.0	11.0	11.1	11.1	10.9	11.1	11.3	10.8	10.7
Turkey	31.9	33.1	32.8	23.4	28.0	30.1	29.3	28.8	29.7
United Kingdom	16.0	15.7	15.8	14.0	14.1	11.4	11.5	12.5	13.1
United States	21.6	21.6	21.4	19.1	19.0	16.8	16.8	14.5	14.9

1. A submission for 2004 was not received from this country and consequently the tax/benefit structure for this country has been updated using external sources. Given the potential for error, the reader should use caution in interpreting the results for this country.

Table III.6c. Evolution of the tax burden, 1996-2004

Two-earner married couple, one at 100% average earnings and the other at 33%
Income tax plus employee and employer contributions less cash benefits as a % of gross earnings

	1996	1997	1998	1999	2000	2001	2002	2003	2004
Australia	17.8	17.8	18.5	19.0	15.8	16.3	22.2	18.9	20.9
Austria	30.2	34.3	34.6	33.8	32.1	31.5	31.9	31.9	30.4
Belgium	45.8	44.5	44.7	44.8	45.6	45.0	44.1	41.2	37.5
Canada	26.3	26.7	26.1	24.6	25.6	24.0	26.6	26.4	26.3
Czech Republic	34.5	34.6	31.6	33.0	31.6	32.9	32.9	34.2	36.0
Denmark	36.5	36.8	35.4	36.3	36.2	35.6	34.9	34.9	34.6
Finland	41.2	39.9	39.9	38.8	39.0	37.7	37.2	36.3	35.6
France	41.3	39.5	38.2	38.8	39.2	38.4	38.6	39.8	37.6
Germany	41.1	41.9	42.0	40.8	39.7	38.9	38.5	39.5	38.4
Greece	35.6	35.8	36.0	35.5	35.7	35.5	34.8	34.4	34.8
Hungary	40.6	41.3	41.0	39.2	36.6	34.7	36.7	32.6	33.5
Iceland	6.8	8.8	12.3	14.2	16.0	16.6	18.5	19.6	20.6
Ireland	26.5	24.9	23.5	21.5	20.3	16.8	13.6	11.2	10.3
Italy	46.3	47.0	42.0	41.6	40.6	40.0	38.9	38.2	38.5
Japan	16.8	17.6	16.1	21.4	21.8	21.9	27.7	24.5	24.4
Korea	5.2	11.5	13.8	15.1	15.4	15.4	15.4	15.6	15.7
Luxembourg	15.4	15.5	15.0	14.0	14.6	14.7	12.9	12.9	13.0
Mexico	21.5	18.1	19.0	11.1	12.3	11.6	13.4	14.5	12.8
Netherlands	35.9	34.6	35.3	36.3	37.6	34.5	29.0	29.2	35.1
New Zealand	20.8	20.4	19.1	18.6	18.7	18.8	19.3	19.4	19.8
Norway	28.1	27.9	28.8	29.1	28.9	28.8	29.2	29.4	29.8
Poland ¹	40.8	40.2	38.9	39.4	39.5	39.0	41.6	41.6	41.9
Portugal	27.9	28.0	27.8	27.4	27.5	25.8	24.7	24.8	23.9
Slovak Republic	-	-	-	-	28.1	31.2	30.8	34.0	29.4
Spain	36.3	36.4	36.4	34.8	34.0	34.3	34.6	34.2	34.5
Sweden	45.5	46.1	45.5	45.1	43.5	42.0	41.2	41.4	41.7
Switzerland	21.1	20.2	20.3	20.3	20.1	20.3	20.5	19.9	19.6
Turkey	39.8	41.6	40.6	32.2	39.7	42.9	41.8	41.4	42.2
United Kingdom	22.6	22.1	22.6	20.1	20.4	17.6	17.7	19.2	19.9
United States	27.2	27.2	27.0	24.8	24.7	22.7	22.7	20.5	20.9

1. A submission for 2004 was not received from this country and consequently the tax/benefit structure for this country has been updated using external sources. Given the potential for error, the reader should use caution in interpreting the results for this country.

Table III.7a. **Evolution of the tax burden, 1996-2004**
Two-earner married couple, one at 100% average earnings and the other at 67%
Income Tax as a % of gross earnings

	1996	1997	1998	1999	2000	2001	2002	2003	2004
Australia	20.1	20.5	21.2	21.7	21.0	21.7	22.6	22.5	22.9
Austria	5.0	5.8	6.2	8.5	7.3	7.8	8.0	8.4	7.6
Belgium	24.1	24.3	24.6	24.7	25.0	24.9	24.3	23.2	22.0
Canada	19.1	19.1	18.6	17.2	19.3	17.7	16.4	16.5	16.3
Czech Republic	7.5	7.6	7.2	7.0	6.9	6.8	7.1	7.4	7.8
Denmark	34.2	33.4	32.0	31.3	30.5	30.8	29.9	29.9	28.6
Finland	27.1	25.7	25.5	23.9	24.2	23.4	22.9	22.5	21.7
France	4.9	6.1	9.9	10.0	9.4	9.1	8.3	8.3	8.2
Germany	13.5	13.2	13.2	12.6	12.1	10.8	10.4	11.0	9.9
Greece	1.6	1.9	2.2	1.3	1.5	1.3	0.6	0.0	0.4
Hungary	15.1	15.0	14.5	12.2	13.3	11.4	9.3	4.9	5.1
Iceland	17.6	17.6	19.5	19.6	20.5	21.1	22.4	22.8	23.2
Ireland	19.1	18.0	16.6	14.8	13.3	10.4	9.7	9.3	8.7
Italy	16.0	16.7	17.3	17.3	16.3	15.2	14.4	13.2	13.7
Japan	4.8	5.7	4.3	4.2	4.5	4.5	4.0	4.2	4.2
Korea	1.1	1.1	0.7	1.3	1.6	1.7	1.3	1.5	1.3
Luxembourg	0.7	1.3	1.1	3.0	3.7	2.2	0.7	0.9	1.3
Mexico	-2.4	-3.4	-2.5	-2.5	-1.4	-0.8	-0.4	0.2	0.4
Netherlands	5.4	5.4	6.9	5.8	6.5	6.6	5.6	4.7	6.1
New Zealand	21.7	21.1	19.6	19.1	19.1	19.2	19.6	19.7	20.0
Norway	19.2	19.1	19.6	19.4	19.2	19.6	19.6	19.5	19.5
Poland ¹	17.4	16.3	15.1	6.0	6.0	5.4	5.5	5.4	5.5
Portugal	4.6	4.7	4.6	4.0	4.2	2.3	2.4	2.4	2.5
Slovak Republic	-	-	-	-	3.5	4.7	3.9	4.3	3.0
Spain	10.0	10.4	10.2	6.9	7.4	8.0	8.5	7.7	8.2
Sweden	27.9	27.7	26.7	26.2	24.9	23.7	22.4	22.8	23.1
Switzerland	8.9	8.2	8.3	8.1	7.8	7.9	8.0	7.7	7.9
Turkey	22.7	22.6	23.8	14.2	14.1	14.4	14.6	14.0	14.7
United Kingdom	15.0	14.5	14.5	14.3	14.5	12.6	12.7	12.8	13.1
United States	15.6	15.6	15.5	13.6	13.4	11.7	11.7	9.7	10.1

1. A submission for 2004 was not received from this country and consequently the tax/benefit structure for this country has been updated using external sources. Given the potential for error, the reader should use caution in interpreting the results for this country.

Table III.7b. **Evolution of the tax burden, 1996-2004**
Two-earner married couple, one at 100% average earnings and the other at 67%
Income tax plus employee contributions less cash benefits as a % of gross earnings

	1996	1997	1998	1999	2000	2001	2002	2003	2004
Australia	19.8	20.0	20.8	21.3	18.2	18.9	19.9	17.1	19.4
Austria	16.1	16.4	16.9	16.2	14.1	14.7	15.2	15.3	14.7
Belgium	31.8	32.2	32.4	32.6	33.0	33.2	32.6	31.6	30.4
Canada	24.5	24.7	24.1	22.8	23.5	21.8	21.3	20.9	21.2
Czech Republic	14.4	14.5	14.5	14.5	14.3	14.4	14.8	17.6	18.2
Denmark	39.5	39.6	38.1	38.9	38.7	38.0	37.1	37.1	35.8
Finland	28.8	27.3	27.0	25.4	25.6	24.6	23.8	23.5	22.6
France	19.8	20.1	19.4	19.8	19.2	19.0	18.1	18.4	18.4
Germany	33.7	34.2	34.3	33.3	32.6	31.4	31.1	32.0	30.7
Greece	17.5	17.8	18.1	17.2	17.4	17.2	16.5	16.0	16.4
Hungary	16.4	16.6	16.0	15.4	17.7	16.9	14.6	9.8	11.3
Iceland	12.8	13.6	15.6	16.8	18.3	18.4	20.1	20.8	21.6
Ireland	21.1	19.3	17.7	15.9	13.5	11.0	8.8	6.7	5.9
Italy	25.5	26.0	25.6	25.5	24.6	23.5	22.7	21.6	22.2
Japan	11.8	12.7	11.3	14.2	14.5	14.5	17.6	15.8	15.8
Korea	3.4	4.9	5.5	8.0	8.3	8.4	8.0	8.4	8.3
Luxembourg	6.5	7.1	6.2	7.7	8.7	7.4	4.3	4.6	5.0
Mexico	2.8	-0.9	0.0	-1.0	0.1	0.7	1.1	1.6	1.8
Netherlands	33.4	33.5	28.4	29.4	30.5	26.6	23.9	24.6	27.0
New Zealand	21.7	21.1	19.6	19.1	19.1	19.2	19.6	19.7	20.0
Norway	21.3	21.1	22.0	22.2	22.6	22.4	22.7	22.7	22.9
Poland ¹	14.0	13.1	11.3	30.8	30.8	28.0	30.5	30.6	30.9
Portugal	12.6	12.9	12.6	12.0	12.2	10.2	9.9	10.0	9.1
Slovak Republic	-	-	-	-	9.2	11.6	10.5	13.8	12.3
Spain	16.4	16.8	16.6	13.3	13.7	14.4	14.9	14.0	14.6
Sweden	28.4	29.3	28.7	28.3	26.5	24.8	23.7	24.2	24.7
Switzerland	15.7	14.7	14.8	14.7	14.5	14.6	14.8	14.1	14.1
Turkey	32.0	33.7	33.3	23.4	28.1	30.4	29.6	29.0	29.7
United Kingdom	19.3	18.9	19.0	17.8	17.7	15.4	15.6	16.6	17.1
United States	23.3	23.3	23.1	21.2	21.1	19.3	19.3	17.4	17.7

1. A submission for 2004 was not received from this country and consequently the tax/benefit structure for this country has been updated using external sources. Given the potential for error, the reader should use caution in interpreting the results for this country.

Table III.7c. Evolution of the tax burden, 1996-2004

Two-earner married couple, one at 100% average earnings and the other at 67%
Income tax plus employee and employer contributions less cash benefits as a % of gross earnings

	1996	1997	1998	1999	2000	2001	2002	2003	2004
Australia	19.8	20.0	20.8	21.3	18.2	18.9	24.5	21.8	24.0
Austria	32.6	36.6	36.9	36.4	34.5	34.0	34.4	34.5	33.9
Belgium	49.4	49.2	49.9	50.0	49.4	48.9	48.2	47.3	46.0
Canada	29.2	29.4	28.8	27.6	28.4	26.9	29.3	29.0	29.1
Czech Republic	36.6	36.7	36.7	36.7	36.5	36.6	36.9	39.0	39.4
Denmark	39.5	39.8	38.4	39.3	39.1	38.4	37.5	37.5	36.3
Finland	43.3	42.2	42.1	40.8	40.9	39.7	39.0	38.3	37.5
France	43.2	41.4	39.9	40.5	40.7	40.5	39.8	38.8	37.6
Germany	44.8	45.7	45.7	44.8	44.0	43.1	42.9	43.8	42.7
Greece	35.5	35.8	36.0	35.3	35.4	35.3	34.7	34.4	34.7
Hungary	43.0	43.6	43.2	40.9	39.5	38.0	38.8	34.6	35.4
Iceland	15.8	16.9	19.1	20.6	22.0	22.5	24.1	25.1	25.8
Ireland	28.7	27.0	25.6	24.0	21.8	19.5	17.0	15.1	14.4
Italy	49.1	49.5	44.8	44.5	43.7	42.8	41.9	41.1	41.5
Japan	17.7	18.5	17.3	22.2	22.5	22.6	28.4	25.2	25.2
Korea	5.6	11.8	13.9	15.4	15.8	15.8	15.3	15.6	15.7
Luxembourg	17.5	18.1	17.7	18.7	19.8	18.6	15.8	16.0	16.3
Mexico	23.4	19.4	20.1	12.2	13.2	12.3	14.2	15.2	13.5
Netherlands	38.1	38.0	38.1	39.0	40.1	36.7	32.5	32.7	37.3
New Zealand	21.7	21.1	19.6	19.1	19.1	19.2	19.6	19.7	20.0
Norway	30.1	30.0	30.7	30.9	31.4	31.2	31.4	31.5	31.8
Poland ¹	42.0	41.4	40.2	42.6	42.6	40.2	42.3	42.4	42.6
Portugal	29.4	29.6	29.4	28.9	29.0	27.5	27.2	27.3	26.5
Slovak Republic	-	-	-	-	34.2	35.9	35.1	37.5	35.3
Spain	36.1	36.4	36.2	33.7	33.9	34.4	34.8	34.2	34.6
Sweden	46.2	46.8	46.4	46.1	44.7	43.4	42.5	42.9	43.2
Switzerland	24.4	23.5	23.6	23.5	23.3	23.4	23.6	22.9	22.6
Turkey	40.5	42.6	41.7	32.9	39.9	43.2	42.1	41.5	42.2
United Kingdom	25.9	26.3	26.3	24.3	24.3	22.1	22.1	23.6	24.1
United States	28.7	28.7	28.6	26.8	26.7	25.1	25.1	23.2	23.6

1. A submission for 2004 was not received from this country and consequently the tax/benefit structure for this country has been updated using external sources. Given the potential for error, the reader should use caution in interpreting the results for this country.

Table III.8a. **Evolution of the tax burden, 1996-2004**
Two-earner married couple, one at 100% average earnings and the other at 33%, with no children
Income Tax as a % of gross earnings

	1996	1997	1998	1999	2000	2001	2002	2003	2004
Australia	19.4	20.0	20.6	21.0	19.3	19.8	20.8	20.8	21.1
Austria	6.5	7.3	7.5	7.7	7.0	7.3	7.5	7.8	7.8
Belgium	23.0	23.3	23.6	23.7	23.9	23.9	23.1	21.8	20.9
Canada	19.2	19.1	18.6	17.7	18.1	16.6	15.3	15.4	15.1
Czech Republic	8.4	8.8	8.7	8.6	8.5	8.4	8.8	9.2	9.8
Denmark	31.6	30.7	29.4	28.6	27.7	28.0	27.4	27.4	27.1
Finland	26.0	24.4	24.3	22.9	23.2	22.3	21.9	21.4	20.6
France	5.5	6.8	10.5	10.7	10.0	9.6	9.5	9.3	9.3
Germany	15.4	15.6	15.4	15.2	15.0	13.8	14.0	14.4	13.2
Greece	1.9	2.1	2.5	2.2	2.4	2.1	1.2	0.8	1.3
Hungary	14.1	13.4	13.1	15.2	16.2	16.4	14.0	9.7	9.3
Iceland	12.6	13.0	15.4	15.7	16.7	17.5	18.8	19.3	19.7
Ireland	17.1	16.0	14.7	12.4	11.1	8.0	7.2	6.6	5.9
Italy	14.6	15.8	16.4	16.4	14.9	14.4	15.0	13.6	14.0
Japan	5.7	6.9	5.2	5.2	5.3	5.4	4.7	5.0	5.0
Korea	1.4	1.3	1.2	1.4	1.7	1.7	1.7	1.7	1.7
Luxembourg	4.2	4.7	3.5	3.9	4.3	2.9	2.0	2.1	2.3
Mexico	-4.8	-6.2	-5.0	-5.0	-3.7	-2.9	-2.6	-1.9	-1.7
Netherlands	5.3	5.6	6.5	5.5	6.3	6.9	5.6	4.7	6.5
New Zealand	20.8	20.4	19.1	18.6	18.7	18.8	19.3	19.4	19.8
Norway	19.9	19.8	19.9	19.6	18.5	18.2	18.3	18.3	18.4
Poland ¹	16.5	15.3	14.2	5.2	5.2	4.4	4.6	4.5	4.6
Portugal	5.6	5.6	5.5	4.9	5.0	3.5	2.7	2.7	2.7
Slovak Republic	-	-	-	-	3.5	5.1	4.5	4.9	0.0
Spain	10.1	10.4	10.3	8.8	9.1	9.4	9.7	9.2	9.5
Sweden	28.1	27.9	26.8	26.1	24.7	23.4	22.1	22.2	22.4
Switzerland	8.5	7.6	7.6	7.4	7.2	7.3	7.4	7.2	7.4
Turkey	22.6	22.7	23.3	14.2	14.0	14.1	14.3	13.8	14.7
United Kingdom	13.2	12.7	12.7	12.1	12.6	12.3	12.4	12.6	12.8
United States	16.7	16.7	16.6	16.7	16.5	14.8	14.7	14.0	14.1

1. A submission for 2004 was not received from this country and consequently the tax/benefit structure for this country has been updated using external sources. Given the potential for error, the reader should use caution in interpreting the results for this country.

Table III.8b. Evolution of the tax burden, 1996-2004

Two-earner married couple, one at 100% average earnings and the other at 33%, with no children
Income tax plus employee contributions less cash benefits as a % of gross earnings

	1996	1997	1998	1999	2000	2001	2002	2003	2004
Australia	20.7	21.1	21.7	22.1	19.3	19.8	20.8	20.8	21.1
Austria	24.6	25.3	25.6	25.8	25.1	25.4	25.6	25.8	25.8
Belgium	37.0	37.2	37.6	37.7	37.9	37.9	37.0	35.7	32.2
Canada	24.5	24.6	24.0	23.2	23.9	22.6	21.6	21.7	21.7
Czech Republic	20.9	21.3	21.2	21.1	21.0	20.9	21.3	21.7	22.3
Denmark	41.3	41.4	40.0	40.8	40.8	40.0	39.3	39.3	39.0
Finland	33.9	32.1	31.8	30.2	30.1	28.8	28.0	27.4	26.6
France	24.5	24.5	23.7	24.1	23.4	23.1	22.8	22.9	22.9
Germany	35.6	36.7	36.5	36.0	35.5	34.3	34.6	35.4	34.0
Greece	17.8	18.0	18.4	18.1	18.3	18.0	17.1	16.8	17.3
Hungary	25.6	24.9	24.6	27.7	28.7	28.9	26.5	22.2	22.8
Iceland	12.8	13.2	15.5	15.8	16.8	17.8	19.1	19.6	20.0
Ireland	21.9	20.2	18.6	16.3	15.0	11.6	10.9	10.3	9.7
Italy	24.5	26.0	25.6	25.6	24.1	23.6	24.2	22.8	23.1
Japan	12.7	13.9	12.2	15.2	15.3	15.4	18.4	16.6	16.5
Korea	3.7	5.1	6.0	8.1	8.4	8.4	8.4	8.6	8.7
Luxembourg	16.7	17.3	16.5	17.5	18.3	16.8	15.7	15.8	16.0
Mexico	0.4	-3.7	-2.4	-3.5	-2.1	-1.4	-1.1	-0.4	-0.2
Netherlands	36.2	35.9	30.7	31.8	32.4	28.9	25.7	26.6	30.5
New Zealand	20.8	20.4	19.1	18.6	18.7	18.8	19.3	19.4	19.8
Norway	27.7	27.6	27.7	27.4	26.3	26.0	26.1	26.1	26.2
Poland ¹	16.5	15.3	14.2	30.0	30.0	29.4	29.6	29.7	30.0
Portugal	16.6	16.6	16.5	15.9	16.0	14.5	13.7	13.7	13.7
Slovak Republic	-	-	-	-	16.3	17.9	17.3	17.7	13.4
Spain	16.9	17.1	17.1	15.6	15.4	15.8	16.1	15.5	15.9
Sweden	33.1	33.9	33.7	33.0	31.7	30.4	29.1	29.2	29.5
Switzerland	20.1	19.1	19.2	19.0	18.7	18.8	18.9	18.5	18.4
Turkey	31.9	33.1	32.8	23.4	28.0	30.1	29.3	28.8	29.7
United Kingdom	20.8	20.4	20.4	19.2	19.4	18.8	18.8	19.8	20.1
United States	24.4	24.4	24.3	24.4	24.1	22.5	22.4	21.6	21.8

1. A submission for 2004 was not received from this country and consequently the tax/benefit structure for this country has been updated using external sources. Given the potential for error, the reader should use caution in interpreting the results for this country.

Table III.8c. Evolution of the tax burden, 1996-2004

Two-earner married couple, one at 100% average earnings and the other at 33%, with no children
Income tax plus employee and employer contributions less cash benefits as a % of gross earnings

	1996	1997	1998	1999	2000	2001	2002	2003	2004
Australia	20.7	21.1	21.7	22.1	19.3	19.8	25.3	25.3	25.6
Austria	39.4	43.4	43.5	43.6	42.8	42.3	42.4	42.6	42.5
Belgium	53.2	52.0	52.3	52.3	52.8	52.1	51.2	48.4	44.9
Canada	29.1	29.3	28.6	27.9	28.7	27.5	29.5	29.7	29.5
Czech Republic	41.4	41.7	41.6	41.5	41.5	41.4	41.7	42.0	42.5
Denmark	41.3	41.7	40.4	41.3	41.2	40.6	39.9	39.8	39.5
Finland	47.4	46.0	45.9	44.6	44.5	43.0	42.4	41.4	40.8
France	46.8	44.3	43.2	43.7	44.0	43.8	43.4	44.5	42.5
Germany	46.5	47.7	47.5	47.0	46.5	45.5	45.8	46.6	45.4
Greece	35.7	35.9	36.3	36.0	36.2	35.9	35.2	35.0	35.4
Hungary	49.3	49.6	49.4	50.1	47.6	46.9	47.9	44.0	44.2
Iceland	15.8	16.4	19.0	19.7	20.6	21.9	23.1	23.9	24.4
Ireland	29.7	28.2	26.8	24.7	23.5	20.5	19.1	18.6	18.1
Italy	48.4	49.4	44.8	44.5	43.4	42.9	43.1	42.0	42.2
Japan	18.5	19.6	18.1	23.2	23.3	23.4	29.1	25.9	25.8
Korea	5.9	12.0	14.4	15.5	15.8	15.8	15.6	15.8	16.1
Luxembourg	26.5	27.1	26.7	27.3	28.2	26.9	25.7	25.9	26.0
Mexico	21.5	18.1	19.0	11.1	12.3	11.6	13.4	14.5	12.8
Netherlands	40.7	39.3	40.0	41.0	41.6	38.7	33.5	33.8	40.2
New Zealand	20.8	20.4	19.1	18.6	18.7	18.8	19.3	19.4	19.8
Norway	35.8	35.7	35.8	35.5	34.7	34.4	34.5	34.5	34.7
Poland ¹	43.6	42.9	42.1	41.9	41.9	41.4	41.6	41.6	41.9
Portugal	32.6	32.6	32.5	32.1	32.2	30.9	30.2	30.3	30.3
Slovak Republic	-	-	-	-	39.3	40.5	40.1	40.4	36.1
Spain	37.4	37.5	37.4	36.2	35.2	35.5	35.7	35.3	35.6
Sweden	49.7	50.2	50.2	49.7	48.6	47.6	46.6	46.7	46.8
Switzerland	28.3	27.5	27.5	27.4	27.2	27.2	27.3	26.8	26.5
Turkey	39.8	41.6	40.6	32.2	39.7	42.9	41.8	41.4	42.2
United Kingdom	27.0	26.4	26.8	25.0	25.3	24.5	24.6	26.0	26.4
United States	29.7	29.8	29.7	29.7	29.5	28.0	27.9	27.2	27.3

1. A submission for 2004 was not received from this country and consequently the tax/benefit structure for this country has been updated using external sources. Given the potential for error, the reader should use caution in interpreting the results for this country.

Table III.9. Income tax (in % of gross wage), 1979-2004, single persons without children

	1979	1981	1983	1985	1987	1989	1991	1993	1995	1997	1999	2000	2001	2002	2003	2004
Australia	21.9	23.3	22.1	21.9	22.4	22.3	21.5	21.6	22.5	23.3	24.4	22.8	23.3	24.0	24.0	24.3
Austria	9.3	10.2	9.4	10.2	9.5	7.0	7.5	8.6	8.9	10.2	10.8	9.8	10.2	10.5	10.8	10.8
Belgium	15.2	18.7	25.5	26.4	25.9	25.3	25.9	26.1	27.2	27.6	27.9	27.9	27.8	27.2	26.7	26.6
Canada	18.3	19.0	18.8	19.4	21.4	20.0	20.4	21.1	21.7	22.1	20.8	21.1	19.3	17.9	18.0	17.8
Czech Republic	-	-	-	-	-	-	-	8.5	10.0	10.4	10.2	10.1	10.0	10.4	10.8	11.4
Denmark	35.7	37.8	39.4	40.0	44.0	44.0	44.2	44.4	37.4	35.1	33.0	32.4	32.6	31.7	31.7	30.6
Finland	26.7	27.3	29.5	30.5	30.8	30.8	28.3	28.6	29.3	28.0	26.3	26.6	25.9	25.4	24.9	24.2
France	8.5	8.6	8.4	7.4	6.8	6.7	8.1	8.5	8.8	10.5	14.3	13.4	13.5	13.6	13.2	13.1
Germany	16.0	16.4	17.1	18.1	18.6	18.6	18.4	18.3	20.8	21.2	21.2	21.5	20.1	20.4	20.8	19.6
Greece	1.4	1.3	3.0	3.2	3.5	5.8	3.6	1.7	1.7	2.0	1.9	2.2	1.8	0.4	0.0	0.6
Hungary	-	-	-	-	-	-	-	-	16.4	17.8	17.6	18.9	19.2	16.9	12.9	12.4
Iceland	-	16.8	16.9	14.5	12.0	17.5	17.9	19.7	20.4	21.2	22.3	23.1	23.5	24.8	25.2	25.5
Ireland	23.7	23.4	24.6	26.8	27.9	25.5	24.7	23.9	22.4	20.5	19.3	15.2	12.0	11.4	11.1	10.6
Italy ¹	11.6	14.1	16.3	18.4	18.4	18.1	16.3	15.8	17.5	18.8	20.0	19.3	18.6	19.1	18.2	18.6
Japan	7.6	8.5	9.0	8.8	8.5	7.9	8.5	8.4	6.4	8.0	6.1	6.2	6.2	5.6	5.9	5.9
Korea	-	-	-	-	-	-	-	-	2.5	1.7	2.1	2.5	2.5	2.2	2.3	2.2
Luxembourg	17.4	16.8	17.4	16.7	14.0	13.5	11.8	12.7	13.1	13.8	12.1	12.6	10.8	8.3	8.5	8.9
Mexico	-	-	-	-	-	6.6	6.1	6.5	2.5	-1.2	0.0	1.3	1.9	2.1	2.8	3.0
Netherlands	14.8	13.5	12.0	11.3	11.9	12.1	11.5	12.2	6.7	6.5	6.3	7.6	8.8	7.0	6.0	8.5
New Zealand	26.0	26.8	26.6	27.9	26.1	23.4	23.8	24.0	24.5	21.6	19.4	19.5	19.5	20.1	20.3	20.7
Norway	25.7	24.7	23.3	22.7	22.7	25.9	24.4	20.9	21.8	21.7	21.6	21.4	21.0	21.0	20.9	20.9
Poland ²	-	-	-	-	-	-	-	17.2	18.1	16.9	6.6	6.6	6.0	6.1	6.0	6.1
Portugal	4.4	4.9	7.1	6.9	7.5	6.5	5.9	6.8	7.0	7.2	6.6	6.7	5.4	5.5	5.6	5.6
Slovak Republic	-	-	-	-	-	-	-	-	-	-	-	6.0	6.8	5.9	6.3	7.9
Spain	10.1	11.3	12.2	10.6	12.7	10.4	11.3	12.3	13.2	13.8	11.8	12.1	12.6	13.0	12.3	12.7
Sweden	36.5	36.1	35.5	35.6	36.6	37.0	28.0	28.5	28.7	28.5	27.2	25.8	24.6	23.4	23.8	24.0
Switzerland	10.6	11.6	11.4	11.2	10.8	10.8	9.6	11.1	11.0	10.3	10.2	9.8	9.9	9.9	9.7	9.8
Turkey	42.0	35.2	30.2	22.9	22.4	23.5	27.1	27.4	25.2	23.9	15.2	14.7	14.9	15.1	14.8	15.4
United Kingdom	23.2	23.4	22.7	22.3	20.3	19.0	18.7	18.0	18.2	16.7	16.3	15.8	15.5	15.6	15.7	15.9
United States	20.6	23.5	23.0	21.8	18.4	18.4	18.4	18.3	18.1	18.2	18.2	17.9	16.8	16.6	16.4	16.5

1. As from 1990 on, data on wages have been revised to include only production workers.

2. A submission for 2004 was not received from this country and consequently the tax/benefit structure for this country has been updated using external sources. Given the potential for error, the reader should use caution in interpreting the results for this country.

Table III.10. Income tax plus employee contributions (in % of gross wage), 1979-2004, single persons without children

	1979	1981	1983	1985	1987	1989	1991	1993	1995	1997	1999	2000	2001	2002	2003	2004
Australia	21.9	23.3	22.6	22.9	23.6	23.5	22.8	23.0	24.0	24.8	25.9	22.8	23.3	24.0	24.0	24.3
Austria	23.5	25.1	24.5	26.6	25.9	23.8	24.7	25.9	27.0	28.3	28.8	27.9	28.3	28.6	28.9	28.8
Belgium	25.3	28.8	37.0	38.5	38.0	37.4	37.9	39.2	41.1	41.5	41.9	41.9	41.7	41.2	40.7	40.5
Canada	20.8	22.0	22.3	23.3	25.4	23.8	25.0	26.3	27.1	27.7	26.5	27.1	25.5	24.4	24.6	24.7
Czech Republic	-	-	-	-	-	-	-	22.0	23.2	22.9	22.7	22.6	22.5	22.9	23.3	23.9
Denmark	40.1	42.2	44.8	46.3	46.0	46.6	46.7	47.0	45.2	44.9	44.2	44.1	43.3	42.3	42.3	41.2
Finland	29.4	30.0	32.2	34.2	34.2	34.0	31.7	35.7	38.0	35.8	33.7	33.6	32.4	31.5	31.0	30.3
France	20.3	20.5	22.6	22.6	23.5	25.0	25.2	26.9	27.4	28.1	27.7	26.8	27.0	26.8	26.8	26.7
Germany	31.6	32.6	33.9	35.0	35.7	36.0	36.6	36.6	40.5	42.3	41.9	42.0	40.7	41.0	41.8	40.5
Greece	11.6	11.5	16.2	16.4	16.8	19.1	17.4	17.5	17.6	17.9	17.8	18.1	17.7	16.3	16.0	16.6
Hungary	-	-	-	-	-	-	-	-	27.9	29.3	30.1	31.4	31.7	29.4	25.4	25.9
Iceland	-	17.0	17.2	14.7	12.2	17.5	18.1	20.0	20.6	21.5	22.5	23.2	23.7	25.1	25.4	25.7
Ireland	28.1	28.1	33.1	35.3	35.7	33.3	32.4	32.7	29.2	26.0	24.3	20.3	16.9	16.4	16.0	15.7
Italy ¹	20.0	22.6	25.8	27.0	27.3	26.7	25.3	25.8	27.5	29.0	29.1	28.5	27.8	28.3	27.4	27.8
Japan	12.5	13.2	13.1	15.8	15.5	14.9	15.5	15.4	13.4	15.0	16.1	16.2	16.2	19.3	17.5	17.4
Korea	-	-	-	-	-	-	-	-	4.8	5.6	8.8	9.2	9.2	8.9	9.2	9.3
Luxembourg	29.3	28.8	29.5	28.9	26.2	25.9	24.1	25.2	25.6	26.4	25.8	26.6	24.8	22.1	22.3	22.7
Mexico	-	-	-	-	-	11.1	10.9	11.3	7.7	1.4	1.6	2.9	3.4	3.7	4.4	4.5
Netherlands	35.5	35.8	40.4	38.0	37.4	35.6	40.4	41.8	40.5	39.3	35.4	36.2	32.9	28.6	29.0	34.4
New Zealand	26.0	26.8	26.6	27.9	26.1	23.4	23.8	24.0	24.5	21.6	19.4	19.5	19.5	20.1	20.3	20.7
Norway	34.4	33.8	33.0	32.7	33.6	33.8	32.2	28.7	29.6	29.5	29.4	29.2	28.8	28.8	28.7	28.7
Poland ²	-	-	-	-	-	-	-	17.2	18.1	16.9	31.4	31.4	31.0	31.1	31.2	31.5
Portugal	14.4	15.4	18.1	18.4	18.5	17.4	17.6	16.9	18.0	18.2	17.6	17.7	16.4	16.5	16.6	16.6
Slovak Republic	-	-	-	-	-	-	-	-	-	-	-	18.8	19.6	18.7	19.1	21.3
Spain	15.7	16.9	18.1	16.9	18.7	16.4	17.3	18.4	19.6	20.2	18.2	18.5	18.9	19.3	18.6	19.0
Sweden	36.5	36.1	35.5	35.6	36.6	37.0	28.0	29.5	32.6	34.5	34.1	32.8	31.7	30.4	30.7	31.0
Switzerland	20.9	21.9	21.5	21.5	21.1	21.2	19.9	21.4	22.5	21.9	21.7	21.3	21.4	21.4	21.0	20.9
Turkey	49.0	42.2	38.2	31.3	31.8	32.6	34.8	34.3	30.5	33.1	22.9	28.7	30.9	30.1	29.8	30.4
United Kingdom	29.7	31.2	31.7	31.3	29.3	27.3	26.2	25.6	26.7	25.2	24.4	23.6	23.1	23.2	24.2	24.4
United States	26.8	30.2	29.7	28.9	25.6	26.0	26.0	26.0	25.8	25.8	25.8	25.5	24.4	24.3	24.1	24.2

1. As from 1990 on, data on wages have been revised to include only production workers.

2. A submission for 2004 was not received from this country and consequently the tax/benefit structure for this country has been updated using external sources. Given the potential for error, the reader should use caution in interpreting the results for this country.

Table III.11. Income tax plus employee and employer contributions (as % of labour costs), 1979–2004
single persons without children

	1979	1981	1983	1985	1987	1989	1991	1993	1995	1997	1999	2000	2001	2002	2003	2004
Australia	21.9	23.3	22.6	22.9	23.6	23.5	22.8	23.0	24.0	24.8	25.9	22.8	23.3	28.3	28.3	28.6
Austria	36.5	38.6	38.1	40.3	39.6	38.1	39.1	40.0	41.2	45.6	45.9	44.9	44.5	44.7	45.0	44.9
Belgium	47.4	49.8	49.2	51.0	53.5	53.2	53.7	54.6	56.3	56.6	56.9	56.2	55.6	55.1	54.6	54.2
Canada	23.2	24.7	25.6	26.9	29.0	27.2	29.0	30.8	31.5	32.3	31.1	31.8	30.4	32.2	32.4	32.3
Czech Republic	-	-	-	-	-	-	-	42.6	43.2	42.9	42.7	42.7	42.6	42.9	43.2	43.6
Denmark	40.6	42.7	46.5	47.8	47.6	46.6	46.7	47.0	45.2	45.1	44.5	44.4	43.6	42.7	42.7	41.5
Finland	41.6	42.4	43.2	45.2	45.5	46.2	44.5	49.3	51.2	48.9	47.4	47.3	45.9	45.2	44.4	43.8
France ¹	-	-	-	-	-	-	-	-	49.1	48.7	48.1	48.2	48.3	48.2	48.3	47.4
Germany	40.8	41.9	43.4	44.5	45.1	45.5	46.4	46.4	50.2	52.3	51.9	51.8	50.8	51.1	51.9	50.7
Greece	25.6	25.5	31.2	31.4	31.6	33.8	33.0	35.3	35.6	35.8	35.7	36.0	35.7	34.6	34.4	34.9
Hungary	-	-	-	-	-	-	-	-	51.4	52.0	50.7	49.6	49.0	49.0	45.6	45.8
Iceland	-	18.4	18.8	16.5	13.9	19.5	20.1	22.0	23.1	24.4	26.0	26.7	27.5	28.8	29.4	29.7
Ireland	33.9	34.7	40.1	42.4	42.8	40.6	39.8	40.0	36.9	33.9	32.4	28.9	25.8	24.5	24.2	23.8
Italy ²	45.3	47.3	50.5	50.0	49.4	51.2	48.8	49.2	50.3	51.5	47.2	46.7	46.1	46.1	45.4	45.7
Japan	16.7	17.3	17.7	21.6	21.4	20.4	21.5	21.2	19.5	20.7	24.0	24.1	24.2	29.8	26.7	26.6
Korea	-	-	-	-	-	-	-	-	6.9	12.4	16.1	16.5	16.6	16.1	16.3	16.6
Luxembourg	38.5	38.2	38.6	38.4	35.7	35.5	33.9	34.9	34.3	35.2	34.6	35.5	33.9	31.3	31.5	31.9
Mexico	-	-	-	-	-	23.5	24.4	26.6	27.2	20.8	14.1	15.4	14.4	16.1	17.2	15.4
Netherlands	48.0	48.3	52.0	49.9	49.5	47.0	46.5	45.7	44.8	43.6	44.3	45.1	42.3	35.5	35.2	43.6
New Zealand	26.0	26.8	26.6	27.9	26.1	23.4	23.8	24.0	24.5	21.6	19.4	19.5	19.5	20.1	20.3	20.7
Norway	43.5	43.1	42.3	41.8	42.6	42.7	41.2	36.8	37.5	37.4	37.3	37.2	36.9	36.9	36.8	36.9
Poland ³	-	-	-	-	-	-	-	44.1	44.7	43.9	43.0	43.0	42.7	42.8	42.9	43.1
Portugal	28.1	29.9	32.3	34.9	34.5	33.9	33.2	33.3	33.7	33.9	33.4	33.5	32.5	32.6	32.6	32.6
Slovak Republic	-	-	-	-	-	-	-	-	-	-	-	41.2	41.7	41.1	41.4	42.0
Spain	36.4	37.4	38.0	36.6	37.9	35.9	36.5	38.0	38.5	39.0	37.5	37.6	37.9	38.2	37.7	38.0
Sweden	50.7	50.8	50.6	50.9	51.7	52.7	46.0	45.6	49.3	50.7	50.5	49.5	48.5	47.6	47.9	48.0
Switzerland	28.2	29.1	28.8	28.8	28.5	28.6	27.3	28.7	30.6	30.0	29.8	29.5	29.5	29.6	29.0	28.8
Turkey	53.9	47.7	44.8	37.0	40.2	40.1	41.2	40.0	35.3	40.7	30.3	40.4	43.6	42.5	42.2	42.7
United Kingdom	36.1	37.6	38.2	37.8	36.0	34.2	33.2	32.6	33.4	32.0	30.8	30.1	29.5	29.5	31.0	31.2
United States	31.9	35.3	34.9	33.6	30.6	31.1	31.3	31.2	31.0	31.1	31.1	30.8	29.8	29.7	29.5	29.6

1. Employers' social security contributions not reported by France for period 1979 to 1993.

2. As from 1990 on, data on wages have been revised to include only production workers.

3. A submission for 2004 was not received from this country and consequently the tax/benefit structure for this country has been updated using external sources. Given the potential for error, the reader should use caution in interpreting the results for this country.

Table III.12. Income tax (as % of gross wage), 1979-2004, one-earner family with two children

	1979	1981	1983	1985	1987	1989	1991	1993	1995	1997	1999	2000	2001	2002	2003	2004
Australia	16.8	18.0	16.3	16.8	17.8	17.9	16.8	17.0	22.5	20.8	22.2	22.8	23.3	24.0	24.0	24.3
Austria	6.5	7.6	6.6	7.6	6.4	3.1	3.8	2.8	3.5	5.0	9.2	8.2	8.7	9.0	9.3	8.1
Belgium	8.0	11.6	18.4	19.3	19.1	14.2	15.0	15.5	16.1	16.5	17.0	17.1	17.1	16.7	15.9	15.2
Canada	9.7	10.6	9.0	10.3	12.3	10.9	12.1	10.3	11.2	12.6	10.2	16.9	15.3	14.1	14.2	13.9
Czech Republic	-	-	-	-	-	-	-	2.5	4.5	5.2	4.3	4.2	4.0	4.5	4.9	5.3
Denmark	30.3	32.6	33.8	34.3	35.7	35.6	36.0	36.2	29.4	27.8	26.2	25.7	26.2	25.7	25.7	25.4
Finland	20.9	21.9	23.8	25.3	25.2	23.7	21.8	23.3	29.3	28.0	26.3	26.6	25.9	25.4	24.9	24.2
France	0.4	0.5	0.4	0.0	0.0	0.0	1.0	1.7	1.9	3.7	7.6	7.6	7.0	7.1	7.1	7.1
Germany	9.9	9.7	10.5	10.9	8.6	9.2	8.7	7.9	9.6	1.0	0.0	-0.9	-1.7	-2.4	-1.6	-2.8
Greece	0.0	0.0	0.0	0.0	1.8	3.7	0.5	0.5	0.8	2.5	1.9	2.3	2.0	0.9	0.0	0.6
Hungary	-	-	-	-	-	-	-	-	16.4	17.8	12.0	12.6	9.2	8.0	4.6	4.7
Iceland	-	10.2	9.4	6.4	4.8	1.3	0.3	2.5	3.6	6.8	11.3	12.0	12.6	13.3	13.3	14.0
Ireland	11.5	13.0	14.0	16.2	17.9	17.0	16.2	15.9	15.4	14.1	10.1	5.0	2.9	2.5	2.2	2.2
Italy ¹	9.4	10.8	12.5	16.2	15.2	14.8	12.7	11.9	14.0	15.3	15.8	14.9	13.4	11.9	11.3	11.9
Japan	1.8	2.8	3.3	2.8	2.7	1.9	2.4	2.8	1.6	2.6	1.5	2.0	2.0	1.4	1.6	2.7
Korea	-	-	-	-	-	-	-	-	1.5	0.9	1.3	1.7	1.8	1.6	1.7	1.4
Luxembourg	3.4	3.1	2.7	2.2	1.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Mexico	-	-	-	-	-	6.6	6.1	6.5	2.5	-1.2	0.0	1.3	1.9	2.1	2.8	3.0
Netherlands	12.5	11.2	9.6	8.4	8.9	9.2	10.1	9.5	4.4	3.5	4.8	4.9	8.3	6.4	5.7	8.3
New Zealand	17.0	21.5	21.7	24.8	24.3	20.3	20.8	22.2	22.4	16.2	14.1	19.5	19.5	20.1	20.3	20.7
Norway	17.5	17.0	15.6	15.0	15.2	18.6	17.8	15.9	17.0	17.1	17.4	17.1	18.1	18.2	18.0	18.0
Poland ²	-	-	-	-	-	-	-	15.3	16.1	14.7	4.6	4.7	4.0	4.2	4.0	4.1
Portugal	4.0	4.0	6.0	6.0	6.0	2.1	1.2	1.1	3.3	3.1	2.4	2.7	0.1	0.3	0.3	0.4
Slovak Republic	-	-	-	-	-	-	-	-	-	-	-	2.0	3.5	2.6	3.1	-5.3
Spain	6.1	6.7	7.5	5.9	8.3	5.3	6.4	5.6	6.4	6.8	2.5	3.0	3.6	4.2	3.5	4.3
Sweden	33.7	33.7	33.3	33.9	35.0	35.7	28.0	28.5	28.7	28.5	27.2	25.8	24.6	23.4	23.8	24.0
Switzerland	6.3	7.2	6.1	6.4	6.0	5.8	5.4	5.7	5.7	5.1	5.0	4.9	5.0	5.1	5.0	5.1
Turkey	42.0	35.2	30.2	22.9	22.4	23.5	27.1	27.4	25.2	23.9	15.2	14.7	14.9	15.1	14.8	15.4
United Kingdom	19.3	19.8	18.6	17.9	16.5	15.5	15.4	15.0	16.6	15.1	15.2	13.3	10.2	9.3	7.9	8.1
United States	11.6	14.4	15.2	14.5	13.0	11.5	11.3	11.3	11.0	10.7	7.4	7.6	4.3	3.9	1.5	2.4

1. As from 1990 on, data on wages have been revised to include only production workers.

2. A submission for 2004 was not received from this country and consequently the tax/benefit structure for this country has been updated using external sources. Given the potential for error, the reader should use caution in interpreting the results for this country.

Table III.13. **Income tax plus employee contributions less cash benefits (as % of gross wage), 1979-2004**
one-earner family with two children

	1979	1981	1983	1985	1987	1989	1991	1993	1995	1997	1999	2000	2001	2002	2003	2004
Australia	13.0	15.1	12.9	14.5	16.2	15.6	14.4	14.9	16.1	14.5	16.1	13.5	14.2	15.6	11.1	12.8
Austria	4.2	7.1	7.8	8.6	7.3	5.6	6.9	6.5	9.5	10.7	10.0	7.6	8.2	8.9	8.9	8.0
Belgium	5.0	9.1	19.8	22.6	22.1	14.5	16.0	17.8	19.5	20.2	20.7	21.1	21.6	21.0	20.4	16.4
Canada	9.0	10.4	9.4	11.0	13.1	11.8	14.0	15.5	16.6	18.2	15.9	16.9	14.8	14.3	14.2	14.4
Czech Republic	-	-	-	-	-	-	-	-4.5	3.3	7.1	-2.1	-4.3	-2.0	-1.9	1.5	4.9
Denmark	30.3	33.1	35.5	35.9	33.5	32.4	32.5	32.5	30.9	31.1	30.7	30.7	30.2	29.7	29.7	29.4
Finland	18.2	18.9	19.7	22.6	22.5	20.0	17.0	21.5	26.3	25.7	23.9	24.3	23.5	22.8	22.6	21.7
France	6.8	6.6	6.4	7.7	9.3	10.9	11.2	13.1	13.8	15.3	15.0	15.0	14.4	14.6	15.0	15.1
Germany	19.9	19.8	22.2	23.1	21.2	22.5	22.4	21.5	25.0	22.1	20.7	19.6	18.9	18.3	19.4	18.1
Greece	-7.7	-7.7	-4.1	-4.1	15.1	16.9	14.2	16.3	16.7	18.4	17.8	18.2	17.9	16.8	16.0	16.6
Hungary	-	-	-	-	-	-	-	-	7.3	12.9	9.1	11.6	9.9	8.5	4.4	6.1
Iceland	-	4.5	2.7	-5.2	-6.8	-14.2	-16.9	-14.0	-14.5	-6.8	1.3	3.2	3.0	4.7	5.3	6.6
Ireland	13.4	14.9	19.0	21.5	22.1	21.5	20.8	21.3	17.9	14.6	10.5	5.4	2.3	-0.7	-3.7	-4.2
Italy ¹	12.1	11.5	13.6	18.1	20.3	15.8	15.5	15.9	19.6	17.0	15.5	14.8	13.5	14.9	14.4	15.2
Japan	6.7	7.6	8.0	9.8	9.7	8.9	9.4	9.8	8.6	9.6	11.5	12.0	12.0	15.1	13.2	14.3
Korea	-	-	-	-	-	-	-	-	3.8	4.7	8.0	8.4	8.5	8.3	8.7	8.4
Luxembourg	8.1	7.3	5.9	5.5	2.8	1.2	1.6	-0.6	1.2	1.3	-1.3	-0.8	-0.7	-3.0	-3.0	-2.9
Mexico	-	-	-	-	-	11.1	10.9	11.3	7.7	1.4	1.6	2.9	3.4	3.7	4.4	4.5
Netherlands	24.8	25.1	29.9	27.2	27.0	25.5	33.2	31.1	29.8	27.9	23.6	25.0	22.1	17.1	17.3	23.6
New Zealand	10.4	16.8	17.5	15.5	24.3	18.0	20.8	22.2	22.4	16.2	14.1	15.5	16.7	18.8	19.4	20.7
Norway	21.8	18.8	17.0	16.7	17.1	16.8	15.2	13.1	14.9	15.4	16.8	17.6	17.5	18.0	18.2	18.4
Poland ²	-	-	-	-	-	-	-	6.4	10.1	9.5	25.4	25.6	25.0	29.2	25.3	29.5
Portugal	9.9	10.5	12.3	13.9	12.5	8.6	7.1	7.0	9.2	9.4	8.4	8.7	6.1	5.4	5.6	4.1
Slovak Republic	-	-	-	-	-	-	-	-	-	-	-	-3.2	1.4	0.9	6.6	1.2
Spain	9.8	10.6	12.0	11.3	13.8	10.8	12.2	11.7	12.8	13.2	8.9	9.3	10.0	10.5	9.8	10.6
Sweden	25.9	25.9	25.9	24.6	25.2	27.5	17.0	19.1	23.1	27.2	26.0	23.7	21.8	20.8	21.4	21.9
Switzerland	11.0	12.5	11.7	10.6	9.9	10.1	9.6	8.8	9.5	8.2	8.4	8.2	8.4	8.6	8.1	8.0
Turkey	49.0	41.4	38.2	31.3	31.8	32.6	34.8	34.3	30.5	33.1	22.9	28.7	30.9	30.1	29.8	30.4
United Kingdom	17.7	19.4	19.0	18.5	17.8	17.3	16.5	15.9	18.6	17.3	16.2	14.1	10.7	9.9	9.3	9.8
United States	17.7	21.0	21.9	21.6	20.2	19.0	19.0	18.9	18.6	18.3	15.0	15.3	12.0	11.5	9.2	10.0

1. As from 1990 on, data on wages have been revised to include only production workers.

2. A submission for 2004 was not received from this country and consequently the tax/benefit structure for this country has been updated using external sources. Given the potential for error, the reader should use caution in interpreting the results for this country.

Table III.14. **Income tax plus employee and employer contributions less cash benefits (as % of labour costs), 1979-2004**
one-earner family with two children

	1979	1981	1983	1985	1987	1989	1991	1993	1995	1997	1999	2000	2001	2002	2003	2004
Australia	13.0	15.1	12.9	14.5	16.2	15.6	14.4	14.9	16.1	14.5	16.1	13.5	14.2	20.4	16.1	17.7
Austria	20.5	23.9	24.3	25.6	24.4	23.3	24.7	24.3	27.2	32.2	31.6	29.5	29.0	29.5	29.5	28.8
Belgium	33.1	36.0	35.3	38.4	41.6	36.1	37.3	38.6	40.3	40.8	41.2	40.5	40.3	39.7	39.1	35.6
Canada	11.7	13.5	13.3	15.2	17.4	15.7	18.5	20.6	21.7	23.4	21.2	22.2	20.4	23.1	23.1	23.0
Czech Republic	-	-	-	-	-	-	-	23.1	28.5	31.2	24.4	22.7	24.5	24.5	27.1	29.5
Denmark	30.9	33.6	37.5	37.7	35.5	32.4	32.5	32.5	30.9	31.3	31.1	31.0	30.7	30.1	30.1	29.8
Finland	32.4	33.2	32.7	35.6	35.8	34.8	32.5	38.1	42.1	40.8	39.6	39.9	38.8	38.3	37.6	36.8
France ¹	-	-	-	-	-	-	-	-	39.5	39.5	38.9	39.8	39.4	39.5	39.9	39.0
Germany	30.7	30.9	33.3	34.2	32.7	34.0	34.3	33.6	37.3	35.6	34.4	33.3	32.7	32.2	33.4	32.2
Greece	9.3	9.3	14.5	22.9	30.3	32.0	30.5	34.3	34.9	36.2	35.8	36.1	35.9	35.0	34.4	34.9
Hungary	-	-	-	-	-	-	-	-	37.4	40.8	35.9	35.0	32.8	33.9	30.3	31.3
Iceland	-	6.2	4.6	-3.0	-4.8	-11.4	-14.0	-11.2	-10.9	-2.8	5.8	7.6	7.8	9.5	10.4	11.7
Ireland	20.4	22.7	27.4	30.0	30.6	30.0	29.4	29.9	26.8	23.8	20.1	15.5	12.8	9.1	6.4	5.9
Italy ²	40.9	41.1	42.3	43.9	44.6	43.9	40.7	42.4	44.9	43.3	37.0	36.5	35.4	36.0	35.7	36.2
Japan	11.2	11.9	12.3	16.0	15.9	14.8	15.3	16.0	15.1	15.6	19.8	20.2	20.4	26.2	22.9	23.8
Korea	-	-	-	-	-	-	-	-	6.0	11.6	15.4	15.8	15.9	15.5	15.8	15.8
Luxembourg	20.1	19.5	18.1	18.1	15.3	14.0	14.3	12.5	12.7	13.0	10.7	11.4	11.5	9.2	9.2	9.3
Mexico	-	-	-	-	-	23.5	24.4	26.6	27.2	20.8	14.1	15.4	14.4	16.1	17.2	15.4
Netherlands	39.4	39.7	43.6	41.2	41.1	38.7	40.1	35.7	34.9	33.0	34.1	35.5	33.0	25.1	24.5	34.3
New Zealand	10.4	16.8	17.5	15.5	24.3	18.0	20.8	22.2	22.4	16.2	14.1	15.5	16.7	18.8	19.4	20.7
Norway	32.6	30.1	28.5	28.0	28.4	28.0	26.4	23.0	24.4	24.9	26.2	26.9	26.9	27.3	27.5	27.8
Poland ³	-	-	-	-	-	-	-	36.8	39.3	38.9	38.1	38.2	37.8	41.2	37.9	41.5
Portugal	24.3	25.8	27.5	31.4	29.7	26.5	25.4	25.3	26.6	26.8	26.0	26.2	24.1	23.6	23.7	22.5
Slovak Republic	-	-	-	-	-	-	-	-	-	-	-	25.2	28.5	28.2	32.3	27.2
Spain	31.9	32.7	33.4	32.4	34.1	31.6	32.6	32.9	33.3	33.7	30.4	30.6	31.1	31.5	30.9	31.6
Sweden	42.5	42.9	43.2	42.5	43.0	45.5	37.7	37.7	42.2	45.2	44.4	42.6	41.1	40.3	40.8	41.2
Switzerland	19.2	20.6	19.9	19.0	18.3	18.6	18.0	17.3	18.9	17.7	17.8	17.7	17.9	18.1	17.5	17.2
Turkey	53.9	47.7	44.8	37.0	40.2	40.1	41.2	40.0	35.3	40.7	30.3	40.4	43.6	42.5	42.2	42.7
United Kingdom	25.2	26.8	26.6	26.2	25.6	25.1	24.3	23.8	26.1	24.8	23.3	21.4	18.1	17.3	17.4	18.0
United States	23.5	26.8	27.7	26.7	25.5	24.7	24.8	24.7	24.4	24.1	21.1	21.3	18.3	17.8	15.6	16.4

1. Employers' social security contributions not reported by France for period 1979 to 1993.

2. As from 1990 on, data on wages have been revised to include only production workers.

3. A submission for 2004 was not received from this country and consequently the tax/benefit structure for this country has been updated using external sources. Given the potential for error, the reader should use caution in interpreting the results for this country.

Table of Contents

Part I

Basic Methodology and Main Results

1. Basic methodology	12
2. Review of results for 2004	12
3. Results for 2003	23
4. Historical trends	25
<i>Special Feature.</i> Broadening the Definition of the Average Worker	33

Part II

Comparative Tables and Charts

1. Tax Burdens, 2004 (Tables)	44
II.1. Income tax, by family-type and wage level (as % of gross wage), 2004	44
II.2. Employee contributions, by family-type and wage level (as % of gross wage), 2004	45
II.3. Income tax plus employee contributions, by family-type and wage level (as % of gross wage), 2004	46
II.4. Income tax plus employee contributions less cash benefits, by family-type and wage level (as % of gross wage), 2004	47
II.5. Income tax plus employee and employer contributions less cash benefits, by family-type and wage level (as % of labour costs), 2004	48
II.6. Marginal rate of income tax plus employee contributions less cash benefits, by family-type and wage level (as % of gross wage), 2004	49
II.7. Marginal rate of income tax plus employee and employer contributions less cash benefits, by family-type and wage level (as % of labour costs), 2004	50
II.8. Increase in net income after 1% increase in gross wage, by family-type and wage level (%), 2004	51
II.9. Increase in net income after 1% increase in labour costs, by family-type and wage level (%), 2004	52
II.10. Annual gross wage and net income, by family-type and wage level (in US dollars), 2004	53
II.11. Annual labour costs and net income, by family-type and wage level (in US dollars), 2004	55

2. Tax Burdens, 2003 (Tables)	57
II.12. Income tax, by family-type and wage level (as % of gross wage), 2003	57
II.13. Employee contributions, by family-type and wage level (as % of gross wage), 2003	58
II.14. Income tax plus employee contributions, by family-type and wage level (as % of gross wage), 2003	59
II.15. Income tax plus employee contributions less cash benefits, by family-type and wage level (as % of gross wage), 2003	60
II.16. Income tax plus employee and employer contributions, less cash benefits, by family-type and wage level (as % of labour costs), 2003	61
II.17. Marginal rate of income tax plus employee contributions less cash benefits, by family-type and wage level (as % of gross wage), 2003	62
II.18. Marginal rate of income tax plus employee and employer contributions less cash benefits, by family-type and wage level (as % of labour costs), 2003	63
II.19. Increase in net income after 1% increase in gross wage, by family-type and wage level (%), 2003	64
II.20. Increase in net income after 1% increase in labour costs, by family-type and wage level (%), 2003	65
II.21. Annual gross wage and net income, by family-type and wage level (in US dollars), 2003	66
II.22. Annual labour costs and net income, by family-type and wage level (in US dollars), 2003	68
3. Tax Burdens, 2003 (Charts)	70
II.1. Income tax, by family-type (as % of gross wage), 2004	70
II.2. Employee contributions, by family-type (as % of gross wage), 2004	71
II.3. Income tax plus employee contributions less cash benefits, by family-type (as % of gross wage), 2004	72
II.4. Income tax plus employee and employer contributions less cash benefits, by family-type (as % of labour costs), 2004	73
II.5. Marginal rate of income tax plus employee contributions less cash benefits, by family-type (as % of gross wage), 2004	74
II.6. Marginal rate of income tax plus employee and employer contributions less cash benefits, by family-type (as % of labour costs), 2004	75

Part III

Historical Trends, 1979-2004

III.1a. Evolution of the tax burden, 1996-2004. Single persons without children at 67% of average earnings. Income tax as a % of gross earnings	78
III.1b. Evolution of the tax burden, 1996-2004. Single persons without children at 67% of average earnings. Income tax plus employee contributions less cash benefits as a % of gross earnings	79
III.1c. Evolution of the tax burden, 1996-2004. Single persons without children at 67% of average earnings. Income tax plus employee and employer contributions less cash benefits as a % of gross earnings	80

III.2a. Evolution of the tax burden, 1996-2004. Single persons without children at 100% of average earnings. Income tax as a % of gross earnings	81
III.2b. Evolution of the tax burden, 1996-2004. Single persons without children at 100% of average earnings. Income tax plus employee contributions less cash benefits as a % of gross earnings.	82
III.2c. Evolution of the tax burden, 1996-2004. Single persons without children at 100% of average earnings. Income tax plus employee and employer contributions less cash benefits as a % of gross earnings	83
III.3a. Evolution of the tax burden, 1996-2004. Single persons without children at 167% of average earnings. Income tax as a % of gross earnings	84
III.3b. Evolution of the tax burden, 1996-2004. Single persons without children at 167% of average earnings. Income tax plus employee contributions less cash benefits as a % of gross earnings.	85
III.3c. Evolution of the tax burden, 1996-2004. Single persons without children at 167% of average earnings. Income tax plus employee and employer contributions less cash benefits as a % of gross earnings	86
III.4a. Evolution of the tax burden, 1996-2004. Single parent with two children at 67% of average earnings. Income tax as a % of gross earnings	87
III.4b. Evolution of the tax burden, 1996-2004. Single parent with two children at 67% of average earnings. Income tax plus employee contributions less cash benefits as a % of gross earnings.	88
III.4c. Evolution of the tax burden, 1996-2004. Single parent with two children at 67% of average earnings. Income tax plus employee and employer contributions less cash benefits as a % of gross earnings	89
III.5a. Evolution of the tax burden, 1996-2004. One-earner married couple with two children at 100% of average earnings. Income tax as a % of gross earnings	90
III.5b. Evolution of the tax burden, 1996-2004. One-earner married couple with two children at 100% of average earnings. Income tax plus employee contributions less cash benefits as a % of gross earnings	91
III.5c. Evolution of the tax burden, 1996-2004. One-earner married couple with two children at 100% of average earnings. Income tax plus employee and employer contributions less cash benefits as a % of gross earnings.	92
III.6a. Evolution of the tax burden, 1996-2004. Two-earner married couple, one at 100% average earnings and the other at 33%. Income tax as a % of gross earnings	93
III.6b. Evolution of the tax burden, 1996-2004. Two-earner married couple, one at 100% average earnings and the other at 33%. Income tax plus employee contributions less cash benefits as a % of gross earnings	94
III.6c. Evolution of the tax burden, 1996-2004. Two-earner married couple, one at 100% average earnings and the other at 33%. Income tax plus employee and employer contributions less cash benefits as a % of gross earnings.	95
III.7a. Evolution of the tax burden, 1996-2004. Two-earner married couple, one at 100% average earnings and the other at 67%. Income tax as a % of gross earnings	96

III.7b. Evolution of the tax burden, 1996-2004. Two-earner married couple, one at 100% average earnings and the other at 67%. Income tax plus employee contributions less cash benefits as a % of gross earnings	97
III.7c. Evolution of the tax burden, 1996-2004. Two-earner married couple, one at 100% average earnings and the other at 67%. Income tax plus employee and employer contributions less cash benefits as a % of gross earnings.	98
III.8a. Evolution of the tax burden, 1996-2004. Two-earner married couple, one at 100% average earnings and the other at 33%, with no children. Income tax as a % of gross earnings	99
III.8b. Evolution of the tax burden, 1996-2004. Two-earner married couple, one at 100% average earnings and the other at 33%, with no children. Income tax plus employee contributions less cash benefits as a % of gross earnings.	100
III.8c. Evolution of the tax burden, 1996-2004. Two-earner married couple, one at 100% average earnings and the other at 33%, with no children. Income tax plus employee and employer contributions less cash benefits as a % of gross earnings.	101
III.9. Income tax (in % of gross wage), 1979-2004, single persons without children . . .	102
III.10. Income tax plus employee contributions (in % of gross wage), 1979-2004, single persons without children.	103
III.11. Income tax plus employee and employer contributions (as % of labour costs), 1979-2004, single persons without children	104
III.12. Income tax (as % of gross wage), 1979-2004, one-earner family with two children	105
III.13. Income tax plus employee contributions less cash benefits (as % of gross wage), 1979-2004, one-earner family with two children	106
III.14. Income tax plus employee and employer contributions less cash benefits (as % of labour costs), 1979-2004, one-earner family with two children	107

Part IV

Country Details, 2004

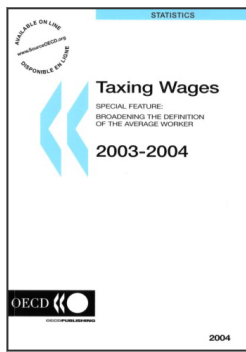
Australia (2004-2005 Income Tax Year)	111
Austria	125
Belgium (French only)	137
Canada	147
Czech Republic	163
Denmark	173
Finland	183
France (French only)	191
Germany	205
Greece	215
Hungary	225
Iceland	235
Ireland	245
Italy	255

Japan	267
Korea	279
Luxembourg (French only)	289
Mexico	299
Netherlands	309
New Zealand (2004-2005 Income Tax Year)	321
Norway	329
Poland	339
Portugal (French only)	349
Slovak Republic	361
Spain	371
Sweden	381
Switzerland (French only)	391
Turkey	405
United Kingdom (2004-2005 Income Tax Year)	413
United States	421

Part V

Methodology and Limitations

Methodology	433
1. Introduction	434
2. Calculation of gross wage earnings	434
3. Estimating gross wage earnings in 2004	439
4. Coverage of taxes and benefits	440
5. Taxpayer characteristics	441
6. Calculation of personal income taxes	442
7. State and local income taxes	443
8. Social security contributions	448
9. Payroll taxes	448
10. Church tax	449
11. Family cash benefits from general government	449
12. Non-wastable tax credits	450
Limitations	453
1. General limitations	454
2. Some specific limitations on the income tax calculation	454
3. Limitations to time-series comparisons	455
4. Limitations to marginal rates	456
A Note on the Tax Equations	459
Annex A. Overall Tax Levels and Tax Structures in OECD Member Countries, 1990-2002	463
Annex B. Source of Earnings Data	466
Annex C. Exchange Rates and Purchasing Power Parities of National Currencies, 2004	467



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