

## PART II

# Tax burden trends 2000-11

*This Section presents detailed results of the evolution of the tax burden between 2000 and 2011. It provides information for each of the OECD countries on the income taxes paid by workers, their social security contributions, the family benefits they receive in the form of cash transfers as well as the social security contributions and payroll taxes paid by their employers over this period.*

## 1. Historical trends

The evolution of the tax burden for the eight family types over the period 2000 to 2011 is presented in Tables II.1 to II.8. Each of the Tables II.1 to II.8 corresponds to a particular family type and each is divided into three parts:

- part a.-tables containing the (average) tax wedge comprising income taxes plus employee and employer social security contributions (including any applicable payroll taxes) less cash benefits;
- part b.-tables providing the (average) burden of personal income taxes; and the
- part c.-tables depicting the (average) burden of income taxes plus employee social security contributions less cash benefits (*net personal average tax rates*).

The discussion will focus on the main observable trends over the period and highlights selected important year-to-year changes.

The OECD average tax wedge, the income tax burden and the net tax burden (personal income tax plus social security contributions less cash benefits) have all declined between 2000 and 2011 for each of the selected family types.

## 2. Tax wedge

Focusing on the overall (average) tax wedge (a.-tables), there are thirteen OECD member countries with a reduction of more than five percentage points between 2000 and 2011 for at least one of the family types – Australia, Canada, Denmark, Finland, Hungary, Ireland, Israel, the Netherlands, New Zealand, Poland, the Slovak Republic, Sweden and the United Kingdom. The largest decline is observed in Ireland where single parents have benefited from a reduction in the wedge of 23.7 percentage points. Married couple with two children on average earnings and 133 per cent of the average wage in Ireland also enjoyed reductions of 8.4 and 7 percentage points respectively. In New Zealand, married couples with two children earning the average wage level and single parents at 67 per cent of the average wage level enjoyed a reduction of more than 14 percentage points in the wedge.

A reduction of seven percentage points or more in the tax wedge for at least one family-type was observed in six other countries – Australia, Hungary, Israel, the Netherlands, Sweden and the United Kingdom. In Australia, the largest decreases were for the single parents earning 67 per cent of the average wage level and the one-earner married couples with children at the average earnings (–9.5 and –8.2 percentage points respectively). In Hungary, all the family types saw reductions of 5.3 percentage points or more. The largest decreases were for single parents earning 67 per cent of the average wage level (–13.8 percentage points), the one-earner married couples with 2 children at average earnings (–11.1 percentage points), the two-earning married couples with children where the spouse is earning 33 per cent of the average wage level (–10.5 percentage points), the two-earning married couples with children where the spouse is earning 67 per cent of the average wage level (–9.2 percentage points) and the single workers earning 167 per cent of the average wage level (–7.5 percentage points). In Israel, the tax wedge decreased with

more than 7 percentage points for all the household types except for the single parents earning 67 per cent of the average wage level (-1.62 percentage points). In the Netherlands, single parents earning 67 per cent of the average wage level (-14.8 percentage points) and single workers earning 67 per cent of the average wage (-9.1 percentage points) benefited most from the reduction in the tax wedge. In Sweden, all but one of the families enjoyed a reduction in the tax wedge of 7 to 8 percentage points, the exception being the single workers earning 167 per cent of the average wage level (-4.9 percentage points). In the United Kingdom, only the single parents earning 67 per cent of the average wage benefit from a reduction of more than 7 percentage points of the tax wedge (-7.9 percentage points). It is interesting to note that in Iceland the single worker earning 167 per cent of the average wage level enjoyed a reduction in the tax wedge (-1.3 percentage points), while the tax burden increased by more than 5 percentage points for all the other family types and notably by 12.8 percentage points for the single parents earning 67 per cent of the average wage.

The tax wedge has decreased for all family types in sixteen of the OECD member countries (Australia, Belgium, Canada, Denmark, Finland, Germany, Hungary, Israel, Luxembourg, New Zealand, Poland, the Slovak Republic, Slovenia, Sweden, Switzerland and the United States) while it has increased across all family types in four countries (Austria, Korea, Mexico and Spain).

### 3. Average income tax rate

Between 2000 and 2011, the average income tax burden (b.-tables) has decreased for all family types in fourteen of the OECD member countries: Australia, Belgium, Canada, Denmark, Estonia, Finland, Germany, Hungary, New Zealand, Slovenia, Sweden, Turkey, the United Kingdom and the United States. The most significant reductions affecting all of the family types are noted in Sweden where all the family types enjoyed decreases of around 9-10 percentage points except the single taxpayer earning 167 per cent of the average wage level where the decrease was -5.6 percentage points. In Estonia, the average income tax burden has decreased by at least five percentage points for all family types with single parents at 67 per cent of the average wage enjoying an income tax reduction of 10.5 percentage points. In Hungary, all families also enjoyed an average income tax rate reduction of more than 5 percentage points with a significant decrease of at least 10 percentage points for the single parents earning 67 per cent of the average wage level and the one-earner married couples with children earning the average wage. The income tax burden diminished by between 4 and 7 percentage points in all but one of the family types in Australia, the exception being the single worker with two children where the decrease was -1.2 per cent. Other decreases of more than 5 percentage points were observed in Canada (from -5 to -6.5 percentage points for families with children except where the earnings are 167 per cent of the average wage), Denmark (-5.6 percentage points for the single workers earning 167 per cent of the average wage), Finland (where the decrease was between -4.5 and -5.2 percentage points for all the eight family types) and New Zealand (-5.6 percentage points for the single workers earnings 67 per cent of the average wage without children). In the United Kingdom, a notable reduction of the average income tax burden is observed for the single parents earning 67 per cent of the average wage level (-10.6 percentage points). The decrease is less significant for the other family types ranging from -3.4 to -0.5 percentage points. Reductions of less than 5 percentage points in average income tax rates are observed for all family types in Belgium, Germany, Slovenia, Turkey and the United States.

There are thirteen other OECD member countries with reductions in the personal income tax in some family types: Chile, the Czech Republic, France, Iceland, Ireland, Israel, Italy, Luxembourg, the Netherlands, Norway, Poland, Portugal, the Slovak Republic and Switzerland. In three of those countries the reductions in average income tax rates exceeded six percentage points: the Czech Republic (–8.6 percentage points for the one-earner married couples with children at the average wage level and –6.3 percentage points for the single parents earning 67 per cent of the average), the Slovak Republic (–7.3 percentage points for the one-earner married couples at the average wage level with children). The average income tax rate decreased by 6 to 10 percentage points in Israel for all family types except for single parents at 67 per cent of the average wage who do not have to pay income taxes. In the Netherlands, there was a small reduction for the single person on 67 per cent of average earnings but increases for all the other family types including one of 11 percentage points for the one-earner married couple with two children.

At the other extreme, the personal income tax burden has increased across all family types in five OECD member countries: Austria, Japan, Korea, Mexico and Spain. In Mexico the increases were in the range 4 to 6 percentage points for each family type. In contrast, in Chile the average income tax burden slightly increased only for the single worker earning 167 per cent of the average wage level (0.3 percentage points). The average income tax rates stayed constant for the other family types since they do not pay income taxes.

#### 4. Net personal average tax rate

The *net tax burden* takes into account personal income taxes and employee social security contributions as well as cash benefits (c.-tables). It decreased between 2000 and 2011 for all family types in twelve OECD countries: Australia, Canada, Denmark, Finland, Germany, Hungary, Israel, New Zealand, Poland, Sweden, Switzerland and the United States. Of these, the most significant reductions were observed in Sweden, ranging from –9.8 percentage points (the two-earning married couples without children where the spouse is earning 33 per cent of the average wage) to –5.7 percentage points (single taxpayer earning 167 per cent of the average wage level). In Australia, the net personal average tax burden has significantly decreased for most family types, notably by 9.7 percentage points for single parents earning 67 per cent of the average wage and 8.3 percentage points for one-earner married couples at average earnings with children. Significant reductions were also observed in Israel for all but one family type (reductions ranging between 7.3 and 9.5 percentage points), the exception being single parents earning 67 per cent of the average wage where the reduction was only 0.9 percentage points. The net personal average tax rate also decreased strongly in Ireland for most families with children and especially for single parents at 67 per cent of the average wage (–28.5 percentage points), in the Netherlands and the United Kingdom for the single parents earning 67 per cent of the average wage level (–11.3 percentage points and –9.1 percentage points respectively) and in New Zealand for families with children and especially if these families have low earnings (single parents at 67 per cent of the average wage enjoyed a reduction of 15.4 percentage points).

There are six other OECD member countries with reductions in the net personal average tax rate exceeding five percentage points in some family types: Canada, Denmark, Finland, Germany, Hungary and Poland. In both Canada and Hungary, there were reductions of over 7 percentage points for the single parents at 67 per cent of the average wage and between 5 and 7 percentage points for one-earner married couples with two

children. In Denmark, there were reductions for single workers at the average wage level and at 167 per cent of it of –5.8 and –6.7 percentage points respectively. In Poland, the reduction for the low-earning married couples with children at 167 per cent of the average wage was –6.5 percentage points.

Between 2000 and 2011, an increase of five or more percentage points in the net tax burden for one or more family types is only observed in six countries. In all of these, the Czech Republic, Estonia, Iceland, Mexico, Norway and the Slovak Republic, the single parents earning 67 per cent of the average wage saw increases of between 5 and 10 percentage points. There were increases of similar size for other family types in two countries. In Iceland, one-earner married couples with children at the average wage also saw an increase of 5.3 percentage points. In Mexico there were increases for the single workers earning 67 per cent of the average wage of 5.9 percentage points and for two-earner married couples with 133 per cent of the average wage with and without children of 5.2 percentage points.

## 5. Progressivity

In the discussion of the results for 2011, attention was paid to how they can be used to assess the progressivity of personal income taxes and the results presented in Part II can also be used to look at the evolution of this measure.

The degree of progressivity of the personal income tax system can be assessed by comparing the burden faced by single persons earning 67 per cent of the average wage with that faced by their counterparts earning 167 per cent of the average wage. Hence Table II.1b is compared with Table II.3b. For all OECD countries and for all years the lower paid worker always pays a lower percentage of income in personal income tax than the higher paid worker.

On average, the progressivity of the personal income taxes has not changed drastically in OECD countries. Comparing the situation in each OECD country, personal income taxes have become more progressive in nineteen countries. The most significant reductions were in Israel, where the burden of the lower paid worker was about 44 per cent of the higher paid worker in 2000 and 25 per cent in 2011; in New Zealand where the corresponding reduction was from 77 per cent to 59 per cent; and in Sweden, where it was from about 68 per cent to about 49 per cent.

Personal income taxes have become slightly less progressive (using this measure) in eleven OECD countries: Austria, Denmark, France, Hungary, Iceland, Italy, Japan, Korea, Norway, Poland and Spain. The most significant change occurred in Iceland where the burden of the lower paid worker was about 54 per cent the higher paid worker in 2000 and about 69 per cent in 2011.

## 6. Families

The results presented in Tables II.5 and II.2 can be used to compare the tax burdens faced by a one-earner married couple with two children at the average wage and the single worker without children at the same income level. Focusing on the net tax burden (personal income tax plus employee social security contributions less cash benefits which can be found in Part c. of the Tables), one observes that the OECD average fiscal savings for the married couple compared with the single worker increased slightly between 2000 and 2011 (about 1 percentage point).


The savings for the one-earner married couple have increased in eighteen countries and declined in fourteen others. There were three countries where the fiscal savings have increased by more than 5 percentage points; in New Zealand increasing by 11.3 percentage points from 5.8 to 17.1 per cent of income and in Ireland and Hungary where the increases were between 6 and 7 percentage points.

Table II.1a. **Income tax plus employee and employer contributions less cash benefits, single persons, 67% of average earnings**

Tax burden as a % of labour costs, single persons without children

	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011
Australia	25.8	24.7	24.6	25.1	24.7	23.7	21.9	20.7	20.9	20.6
Austria	43.2	43.5	44.0	43.3	43.7	44.2	44.5	43.2	43.4	43.7
Belgium	51.3	49.6	49.0	49.3	49.4	49.6	50.2	49.4	49.5	49.7
Canada	27.8	27.2	27.5	27.4	27.4	26.5	26.6	26.1	25.8	26.1
Chile	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Czech Republic	41.3	41.7	41.9	42.0	40.0	40.5	40.1	38.7	38.9	39.5
Denmark	40.8	39.4	38.9	38.9	38.9	38.9	38.5	38.0	36.7	36.8
Estonia	39.8	40.9	39.6	38.1	37.3	37.6	37.0	37.7	38.6	38.8
Finland	43.0	40.0	39.4	39.5	38.8	38.6	38.6	37.1	37.0	37.2
France	47.4	45.0	42.4	41.8	45.8	45.8	46.0	45.9	46.2	46.5
Germany	47.5	47.9	46.9	47.3	47.4	47.0	46.6	46.0	45.0	45.6
Greece <sup>1</sup>	34.3	34.4	34.4	34.4	34.4	34.4	34.4	34.4	34.4	..
Hungary	51.4	44.5	44.8	43.1	43.3	46.0	46.7	46.2	43.8	45.2
Iceland	23.8	27.1	27.7	28.2	28.2	27.0	27.6	26.1	28.3	29.2
Ireland	18.1	16.5	19.5	16.8	16.1	14.9	15.0	16.2	16.7	21.3
Israel	22.3	20.3	18.1	17.5	15.4	16.0	14.3	13.3	12.8	13.0
Italy	43.6	41.9	42.2	42.5	42.7	42.8	43.2	43.5	44.0	44.5
Japan	23.4	26.1	26.1	26.5	27.4	27.8	28.0	27.8	28.9	29.5
Korea	15.0	15.1	15.5	15.6	16.0	16.8	17.3	16.9	17.3	17.7
Luxembourg	31.1	27.8	28.1	28.7	29.1	29.9	28.2	27.4	27.7	29.2
Mexico	7.5	12.0	10.5	10.0	10.6	11.1	10.9	11.9	12.3	13.2
Netherlands	42.2	40.1	40.8	41.6	33.2	33.4	34.0	33.3	33.5	33.1
New Zealand	18.6	18.7	18.8	18.8	18.9	19.0	18.0	15.5	14.2	12.9
Norway	35.1	34.9	35.0	34.2	34.3	34.2	34.1	33.9	34.0	34.2
Poland	37.0	37.0	37.2	37.5	37.8	37.1	33.6	33.1	33.2	33.4
Portugal	33.2	32.8	32.8	32.1	32.3	32.9	32.9	32.7	32.7	33.1
Slovak Republic	40.6	40.8	39.2	34.8	35.2	35.5	36.0	34.4	34.7	36.1
Slovenia	42.6	43.5	43.6	41.8	41.3	40.9	40.3	39.7	38.6	38.6
Spain	34.8	34.8	35.3	35.7	35.9	35.7	34.0	34.3	36.5	36.6
Sweden	48.6	47.0	47.2	46.6	45.9	43.3	42.5	41.3	40.6	40.7
Switzerland	18.9	18.4	18.1	18.1	18.1	18.3	17.7	17.7	17.8	18.0
Turkey <sup>2</sup>	39.1	41.0	41.9	41.9	41.8	41.8	37.8	35.0	35.7	35.4
United Kingdom	29.1	30.3	30.5	30.5	30.6	30.8	29.7	29.1	29.4	28.5
United States	28.3	27.8	27.7	27.6	27.7	27.8	27.0	27.6	27.8	27.2
<i>Unweighted average</i>										
<b>OECD-average</b>	<b>33.3</b>	<b>32.9</b>	<b>32.8</b>	<b>32.5</b>	<b>32.3</b>	<b>32.3</b>	<b>31.8</b>	<b>31.2</b>	<b>31.3</b>	<b>31.6</b>
<b>OECD-EU21</b>	<b>40.0</b>	<b>39.0</b>	<b>38.9</b>	<b>38.4</b>	<b>38.1</b>	<b>38.1</b>	<b>37.7</b>	<b>37.2</b>	<b>37.2</b>	<b>37.9</b>

1. The 2011 average earnings figure for Greece was not available at the final compilation stage.
2. Wage figures are based on the old definition of average worker (ISIC D, Rev. 3).

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**Table II.1b. Income tax, single persons, 67% of average earnings**  
Tax burden as a % of gross wage earnings of single persons without children

	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011
Australia	21.1	20.2	20.1	20.6	20.2	19.1	17.2	15.7	15.9	15.9
Austria	7.5	9.0	9.7	8.7	9.3	9.8	10.3	8.6	8.9	9.2
Belgium	22.7	21.7	21.6	21.7	21.6	21.8	22.1	21.3	21.5	21.7
Canada	15.1	13.9	13.9	13.0	13.0	12.2	12.4	11.9	11.6	11.7
Chile	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Czech Republic	8.2	8.8	9.0	9.2	6.6	7.2	6.6	6.9	7.1	7.9
Denmark	27.6	27.2	26.7	26.6	26.7	26.8	26.5	25.9	25.1	25.2
Estonia	19.9	20.1	18.4	16.3	15.8	16.2	15.5	14.9	14.7	14.9
Finland	21.2	19.6	18.8	18.8	17.5	17.2	17.7	16.4	15.9	16.0
France	12.3	12.2	12.1	12.4	12.4	12.2	12.3	12.2	12.3	12.4
Germany	16.3	15.9	15.0	14.9	14.9	15.2	15.5	14.9	13.9	14.0
Greece <sup>1</sup>	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	..
Hungary	17.5	11.2	10.8	8.7	9.0	10.1	11.0	11.7	10.8	12.0
Iceland	19.9	22.6	23.3	23.9	23.9	22.9	23.0	20.7	21.4	22.4
Ireland	11.1	6.9	6.3	5.2	4.4	3.1	3.1	4.4	5.0	8.8
Israel	11.2	9.0	6.7	6.1	5.8	6.6	4.9	4.3	3.6	3.8
Italy	15.2	13.5	13.9	14.3	15.2	15.0	15.6	15.8	16.6	17.2
Japan	5.5	5.2	5.3	5.2	5.7	6.4	6.3	6.3	6.1	6.1
Korea	0.7	0.9	1.0	1.0	1.1	1.5	1.7	1.3	1.4	1.4
Luxembourg	10.2	6.5	6.8	7.2	7.8	8.3	8.1	6.8	7.2	7.5
Mexico	-6.1	-3.3	-2.7	-3.3	-2.8	-2.3	-2.6	-1.5	-1.1	-0.2
Netherlands	5.3	3.3	3.5	4.2	4.4	4.8	5.2	5.4	5.3	5.2
New Zealand	18.6	18.7	18.8	18.8	18.9	19.0	18.0	15.5	14.2	12.9
Norway	18.9	18.8	18.8	17.8	17.8	17.9	17.9	17.7	17.7	17.8
Poland	5.3	4.8	4.9	5.0	5.2	5.5	6.0	5.4	5.5	5.7
Portugal	6.3	5.8	5.8	4.9	5.2	6.0	6.0	5.7	5.7	6.3
Slovak Republic	6.0	5.4	4.4	4.3	4.9	5.1	5.9	3.8	4.2	6.0
Slovenia	10.2	10.2	10.2	8.1	8.0	7.9	8.0	7.9	6.6	6.7
Spain	8.5	8.5	9.2	9.6	10.0	10.0	7.8	8.4	11.1	11.3
Sweden	24.7	22.6	22.9	22.2	21.5	17.9	16.9	15.8	15.0	15.1
Switzerland	7.0	6.9	7.1	7.1	7.1	7.4	6.7	6.7	6.7	6.8
Turkey <sup>2</sup>	13.2	13.4	14.4	14.5	14.2	14.3	10.2	9.3	10.1	9.8
United Kingdom	15.1	15.3	15.4	15.4	15.5	15.6	14.6	14.2	14.3	13.5
United States	14.9	14.4	14.4	14.3	14.4	14.5	13.6	12.3	12.6	14.0
<i>Unweighted average</i>										
<b>OECD-average</b>	<b>12.1</b>	<b>11.5</b>	<b>11.4</b>	<b>11.1</b>	<b>11.0</b>	<b>11.0</b>	<b>10.7</b>	<b>10.2</b>	<b>10.2</b>	<b>10.9</b>
<b>OECD-EU21</b>	<b>12.9</b>	<b>11.8</b>	<b>11.7</b>	<b>11.3</b>	<b>11.2</b>	<b>11.2</b>	<b>11.2</b>	<b>10.8</b>	<b>10.8</b>	<b>11.8</b>

1. The 2011 average earnings figure for Greece was not available at the final compilation stage.
2. Wage figures are based on the old definition of average worker (ISIC D, Rev. 3).

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Table II.1c. **Income tax plus employee contributions less cash benefits, single persons, 67% of average earnings**

Tax burden as a % of gross wage earnings, single persons without children

	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011
Australia	21.1	20.2	20.1	20.6	20.2	19.1	17.2	15.7	15.9	15.9
Austria	25.6	27.0	27.7	26.7	27.3	27.9	28.4	26.6	27.0	27.3
Belgium	35.8	34.8	34.7	35.0	35.1	35.3	36.0	35.2	35.4	35.6
Canada	19.6	19.0	19.1	19.0	18.9	18.0	18.2	17.7	17.4	17.5
Chile	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Czech Republic	20.7	21.3	21.5	21.7	19.1	19.7	19.1	17.9	18.1	18.9
Denmark	40.9	39.4	38.9	38.9	38.9	38.9	38.5	38.0	36.7	36.8
Estonia	19.9	21.1	19.4	17.3	16.4	16.8	16.1	16.7	17.5	17.7
Finland	28.1	25.7	24.8	25.0	24.2	23.8	23.8	22.6	22.9	23.1
France	25.7	25.8	25.7	26.0	26.0	25.9	26.0	25.9	26.0	26.1
Germany	36.8	36.9	35.8	36.3	36.6	36.4	36.2	35.5	34.4	34.9
Greece <sup>1</sup>	15.9	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	..
Hungary	30.0	23.7	24.3	22.2	23.3	27.1	28.0	28.7	27.8	29.5
Iceland	20.1	22.9	23.5	24.1	24.1	23.1	23.7	21.5	22.1	23.1
Ireland	11.1	9.4	10.9	7.9	7.0	5.8	5.9	7.2	7.8	12.8
Israel	18.5	15.5	13.3	12.8	11.1	12.2	10.6	9.8	9.1	9.4
Italy	24.4	22.7	23.0	23.5	24.3	24.5	25.0	25.3	26.0	26.7
Japan	15.5	16.8	16.8	17.1	17.9	18.4	18.5	18.4	19.1	19.5
Korea	7.4	7.8	8.1	8.1	8.3	8.9	9.2	8.9	9.2	9.4
Luxembourg	21.8	18.0	18.3	18.9	19.4	20.3	20.1	19.0	19.3	20.5
Mexico	-4.8	-2.1	-1.4	-2.1	-1.6	-1.1	-1.4	-0.2	0.1	1.0
Netherlands	32.9	30.5	30.9	31.9	27.1	27.1	27.6	27.0	27.0	26.8
New Zealand	18.6	18.7	18.8	18.8	18.9	19.0	18.0	15.5	14.2	12.9
Norway	26.7	26.6	26.6	25.6	25.6	25.7	25.7	25.5	25.5	25.6
Poland	26.5	26.4	26.7	27.0	27.4	26.5	23.8	23.2	23.4	23.6
Portugal	17.3	16.8	16.8	15.9	16.2	17.0	17.0	16.7	16.7	17.3
Slovak Republic	18.0	18.2	17.8	17.7	18.3	18.5	19.3	17.2	17.6	19.4
Slovenia	32.3	32.3	32.3	30.2	30.1	30.0	30.1	30.0	28.7	28.8
Spain	14.9	14.9	15.5	16.0	16.3	16.3	14.2	14.7	17.5	17.7
Sweden	31.7	29.6	29.9	29.2	28.5	24.9	23.9	22.8	22.0	22.1
Switzerland	13.6	13.2	13.1	13.1	13.2	13.4	12.7	12.8	12.8	13.0
Turkey <sup>2</sup>	27.2	28.4	29.4	29.5	29.2	29.3	25.2	24.3	25.1	24.8
United Kingdom	22.7	23.6	23.7	23.8	23.8	24.0	22.9	22.4	22.6	21.7
United States	22.6	22.1	22.0	21.9	22.0	22.2	19.1	20.0	20.2	19.6
<i>Unweighted average</i>										
<b>OECD-average</b>	<b>21.9</b>	<b>21.5</b>	<b>21.5</b>	<b>21.3</b>	<b>21.1</b>	<b>21.1</b>	<b>20.6</b>	<b>20.2</b>	<b>20.2</b>	<b>20.8</b>
<b>OECD-EU21</b>	<b>25.4</b>	<b>24.5</b>	<b>24.5</b>	<b>24.1</b>	<b>23.9</b>	<b>23.9</b>	<b>23.7</b>	<b>23.3</b>	<b>23.4</b>	<b>24.4</b>

1. The 2011 average earnings figure for Greece was not available at the final compilation stage.

2. Wage figures are based on the old definition of average worker (ISIC D, Rev. 3).

StatLink  <http://dx.doi.org/10.1787/888932589183>

**Table II.2a. Income tax plus employee and employer contributions less cash benefits, single persons, 100% of average earnings**

Tax burden as a % of labour costs, single persons without children

	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011
Australia	31.0	28.2	28.2	28.5	28.3	27.7	26.9	26.7	26.8	26.6
Austria	47.3	47.4	48.3	48.1	48.5	48.8	49.0	47.9	48.2	48.4
Belgium	57.1	55.7	55.4	55.5	55.5	55.6	55.9	55.3	55.4	55.5
Canada	33.2	32.0	32.0	31.9	31.9	31.2	31.3	30.6	30.5	30.8
Chile	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Czech Republic	42.6	43.2	43.5	43.7	42.5	42.9	43.4	42.0	42.1	42.5
Denmark	44.1	42.4	41.0	40.9	41.0	41.1	40.9	39.5	38.3	38.4
Estonia	41.3	42.3	41.5	39.9	39.0	39.0	38.4	39.2	40.1	40.1
Finland	47.8	45.0	44.5	44.6	44.0	43.9	43.8	42.5	42.5	42.7
France	49.6	49.8	49.9	50.1	50.2	49.3	49.3	49.3	49.3	49.4
Germany	52.9	53.2	52.2	52.1	52.3	51.9	51.5	50.9	49.2	49.8
Greece <sup>1</sup>	35.2	35.2	35.8	35.2	35.8	37.0	37.0	38.2	38.2	..
Hungary	54.6	50.8	51.8	51.1	52.0	54.5	54.1	53.1	46.6	49.4
Iceland	28.8	31.5	31.9	32.1	31.8	30.5	30.9	30.5	33.4	34.0
Ireland	28.9	24.4	24.1	23.5	23.0	22.2	22.3	24.7	25.8	26.8
Israel	29.0	27.1	25.3	24.9	23.5	24.1	21.7	20.2	19.4	19.8
Italy	47.1	46.0	46.3	45.9	46.1	46.4	46.6	46.8	47.2	47.6
Japan	24.7	27.4	27.3	27.7	28.8	29.3	29.5	29.2	30.2	30.8
Korea	16.3	16.3	17.0	17.3	18.1	19.7	19.9	19.5	20.1	20.3
Luxembourg	37.1	33.5	33.9	34.7	35.3	36.3	34.7	33.9	34.3	36.0
Mexico	12.4	16.7	15.2	14.7	15.0	15.9	15.1	15.3	15.5	16.2
Netherlands	40.0	37.2	38.8	38.9	38.4	38.8	39.2	38.0	38.1	37.8
New Zealand	19.4	19.5	19.7	20.0	20.4	21.1	20.5	18.1	17.0	15.9
Norway	38.6	38.1	38.1	37.2	37.4	37.5	37.5	37.2	37.2	37.5
Poland	38.2	38.2	38.4	38.7	39.0	38.2	34.7	34.1	34.2	34.3
Portugal	37.3	37.4	37.4	36.8	37.1	37.7	37.6	37.5	37.6	39.0
Slovak Republic	41.9	42.5	42.2	38.0	38.3	38.4	38.8	37.7	37.9	38.9
Slovenia	46.3	46.2	46.3	45.6	45.3	43.3	42.9	42.2	42.5	42.6
Spain	38.6	38.6	38.8	39.0	39.1	39.0	38.0	38.3	39.7	39.9
Sweden	50.1	48.2	48.4	48.1	47.8	45.3	44.8	43.2	42.8	42.8
Switzerland	21.6	21.2	20.9	20.9	20.9	21.1	20.6	20.7	20.7	21.0
Turkey <sup>2</sup>	40.4	42.2	42.8	42.8	42.7	42.7	39.9	37.4	37.9	37.7
United Kingdom	32.6	33.8	33.9	33.9	34.0	34.1	32.8	32.4	32.6	32.5
United States	30.4	29.9	29.8	29.8	29.9	30.0	29.6	30.1	30.4	29.5
<i>Unweighted average</i>										
<b>OECD-average</b>	<b>36.6</b>	<b>36.1</b>	<b>36.1</b>	<b>35.9</b>	<b>35.9</b>	<b>35.9</b>	<b>35.5</b>	<b>35.0</b>	<b>35.0</b>	<b>35.2</b>
<b>OECD-EU21</b>	<b>43.4</b>	<b>42.4</b>	<b>42.5</b>	<b>42.1</b>	<b>42.1</b>	<b>42.1</b>	<b>41.7</b>	<b>41.3</b>	<b>41.1</b>	<b>41.7</b>

1. The 2011 average earnings figure for Greece was not available at the final compilation stage.


2. Wage figures are based on the old definition of average worker (ISIC D, Rev. 3).

StatLink  <http://dx.doi.org/10.1787/888932589202>

**Table II.2b. Income tax, single persons, 100% of average earnings**  
 Tax burden as a % of gross wage earnings, single persons without children at 100% of average earnings

	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011
Australia	26.6	23.9	23.9	24.2	24.0	23.4	22.5	22.1	22.3	22.3
Austria	12.9	13.9	15.2	15.0	15.4	15.8	16.2	14.7	15.0	15.3
Belgium	29.0	28.0	27.9	28.0	27.9	28.1	28.5	28.0	28.1	28.2
Canada	19.5	17.5	17.1	16.4	16.4	15.8	16.2	15.3	15.2	15.5
Chile	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Czech Republic	10.0	10.8	11.2	11.5	9.9	10.4	11.1	11.3	11.5	12.0
Denmark	32.3	31.5	30.2	30.1	30.2	30.4	30.2	28.8	27.9	28.0
Estonia	21.9	22.0	20.9	18.8	18.1	18.1	17.3	16.8	16.6	16.8
Finland	27.2	25.8	25.0	25.0	23.8	23.7	24.2	23.0	22.6	22.7
France	15.4	15.3	15.2	15.4	15.5	14.1	14.2	14.2	14.2	14.3
Germany	22.7	22.4	21.4	20.8	20.8	21.1	21.3	20.8	18.9	19.0
Greece <sup>1</sup>	1.1	1.0	1.7	1.0	1.8	3.3	3.3	4.8	4.9	..
Hungary	23.2	20.5	20.9	20.2	21.0	21.8	21.3	20.8	14.4	17.5
Iceland	25.3	27.4	27.9	28.0	27.7	26.7	26.8	25.7	27.1	27.8
Ireland	15.2	11.3	10.8	10.2	9.6	8.7	8.8	10.2	10.7	14.9
Israel	17.5	15.0	13.0	12.7	11.9	12.7	10.2	8.9	8.0	8.4
Italy	19.9	18.9	19.3	18.8	19.6	19.7	20.0	20.2	20.7	21.3
Japan	7.0	6.6	6.6	6.7	7.2	8.1	8.0	7.9	7.6	7.6
Korea	2.1	2.3	2.7	2.7	3.4	4.7	4.5	4.1	4.5	4.3
Luxembourg	17.0	13.0	13.5	14.2	14.9	15.6	15.3	14.0	14.5	15.0
Mexico	0.7	3.1	3.7	3.1	3.5	4.6	3.8	4.1	4.2	4.9
Netherlands	9.6	10.3	10.8	11.2	13.2	14.6	15.5	16.6	16.2	16.0
New Zealand	19.4	19.5	19.7	20.0	20.4	21.1	20.5	18.1	17.0	15.9
Norway	22.9	22.4	22.3	21.2	21.3	21.7	21.7	21.3	21.4	21.5
Poland	6.6	6.3	6.3	6.4	6.5	6.8	7.2	6.6	6.6	6.8
Portugal	11.4	11.5	11.5	10.8	11.2	11.8	11.8	11.6	11.8	13.5
Slovak Republic	7.8	7.7	8.4	8.4	8.7	8.9	9.4	8.0	8.3	9.5
Slovenia	13.5	13.3	13.5	12.6	12.7	10.7	11.0	10.8	11.2	11.3
Spain	13.5	13.4	13.7	13.9	14.1	14.2	12.9	13.4	15.4	15.6
Sweden	26.7	24.2	24.5	24.2	23.9	20.6	19.9	18.4	17.8	17.8
Switzerland	9.9	9.9	10.1	10.1	10.1	10.3	9.8	9.9	9.9	10.0
Turkey <sup>2</sup>	14.7	14.8	15.5	15.5	15.4	15.4	12.7	12.1	12.6	12.4
United Kingdom	17.4	17.5	17.6	17.6	17.7	17.7	16.4	16.1	16.2	15.6
United States	17.3	16.8	16.7	16.6	16.8	16.9	16.5	15.7	16.1	17.2
<i>Unweighted average</i>										
<b>OECD-average</b>	<b>15.8</b>	<b>15.2</b>	<b>15.3</b>	<b>15.0</b>	<b>15.1</b>	<b>15.2</b>	<b>15.0</b>	<b>14.5</b>	<b>14.4</b>	<b>15.1</b>
<b>OECD-EU21</b>	<b>16.9</b>	<b>16.1</b>	<b>16.2</b>	<b>15.9</b>	<b>16.0</b>	<b>16.0</b>	<b>16.0</b>	<b>15.7</b>	<b>15.4</b>	<b>16.6</b>

1. The 2011 average earnings figure for Greece was not available at the final compilation stage.
2. Wage figures are based on the old definition of average worker (ISIC D, Rev. 3).

StatLink  <http://dx.doi.org/10.1787/888932589221>

**Table II.2c. Income tax plus employee contributions less cash benefits, single persons, 100% of average earnings**

Tax burden as a % of gross wage earnings, single persons without children

	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011
Australia	26.6	23.9	23.9	24.2	24.0	23.4	22.5	22.1	22.3	22.3
Austria	31.0	32.0	33.2	33.0	33.4	33.8	34.3	32.8	33.1	33.4
Belgium	43.0	42.0	41.9	42.0	41.9	42.1	42.5	41.9	42.1	42.2
Canada	25.4	24.1	23.9	23.9	23.9	23.2	23.5	22.6	22.5	22.7
Chile	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Czech Republic	22.5	23.3	23.8	24.0	22.4	22.9	23.6	22.3	22.5	23.0
Denmark	44.2	42.4	41.0	40.9	41.0	41.1	40.9	39.5	38.3	38.4
Estonia	21.9	23.0	21.9	19.8	18.7	18.7	17.9	18.6	19.4	19.6
Finland	34.2	31.9	31.1	31.3	30.6	30.4	30.4	29.3	29.7	29.8
France	28.8	28.9	28.8	29.0	29.1	27.8	27.9	27.9	27.9	28.0
Germany	43.2	43.4	42.3	42.2	42.5	42.2	42.0	41.4	39.4	39.9
Greece <sup>1</sup>	17.0	17.0	17.7	17.0	17.8	19.3	19.3	20.8	20.9	..
Hungary	35.7	33.0	34.4	33.7	35.3	38.8	38.3	37.8	31.4	35.0
Iceland	25.4	27.6	28.0	28.2	27.8	26.8	27.2	26.2	27.6	28.3
Ireland	20.3	16.3	15.9	15.2	14.7	13.9	13.9	16.7	17.9	18.9
Israel	25.5	22.8	20.9	20.6	19.4	20.4	18.1	16.6	15.7	16.1
Italy	29.0	28.1	28.5	28.0	28.7	29.2	29.5	29.7	30.2	30.8
Japan	17.0	18.2	18.2	18.5	19.4	20.2	20.2	20.0	20.6	21.0
Korea	8.8	9.2	9.7	9.9	10.6	12.0	12.1	11.7	12.3	12.3
Luxembourg	28.7	24.6	25.0	25.9	26.6	27.7	27.4	26.2	26.7	28.1
Mexico	2.2	4.6	5.2	4.6	5.0	6.0	5.1	5.4	5.6	6.3
Netherlands	33.6	31.1	32.6	32.5	32.5	32.5	32.8	31.8	31.7	31.4
New Zealand	19.4	19.5	19.7	20.0	20.4	21.1	20.5	18.1	17.0	15.9
Norway	30.7	30.2	30.1	29.0	29.1	29.5	29.5	29.1	29.2	29.3
Poland	27.8	27.8	28.1	28.4	28.7	27.8	25.0	24.4	24.5	24.6
Portugal	22.4	22.5	22.5	21.8	22.2	22.8	22.8	22.6	22.8	24.5
Slovak Republic	19.8	20.5	21.8	21.8	22.1	22.3	22.8	21.4	21.7	22.9
Slovenia	35.6	35.4	35.6	34.7	34.8	32.8	33.1	32.9	33.3	33.4
Spain	19.8	19.8	20.1	20.3	20.5	20.6	19.3	19.8	21.7	21.9
Sweden	33.7	31.2	31.5	31.2	30.9	27.6	26.9	25.4	24.8	24.8
Switzerland	16.5	16.2	16.1	16.2	16.1	16.4	15.8	15.9	15.9	16.1
Turkey <sup>2</sup>	28.7	29.8	30.5	30.5	30.4	30.4	27.7	27.1	27.6	27.4
United Kingdom	25.8	26.7	26.8	26.9	26.9	27.0	25.6	25.2	25.4	25.1
United States	24.9	24.4	24.4	24.3	24.4	24.6	22.7	23.3	23.8	22.8
<i>Unweighted average</i>										
<b>OECD-average</b>	<b>25.8</b>	<b>25.2</b>	<b>25.4</b>	<b>25.2</b>	<b>25.3</b>	<b>25.4</b>	<b>24.9</b>	<b>24.5</b>	<b>24.5</b>	<b>24.9</b>
<b>OECD-EU21</b>	<b>29.4</b>	<b>28.6</b>	<b>28.8</b>	<b>28.6</b>	<b>28.6</b>	<b>28.6</b>	<b>28.4</b>	<b>28.0</b>	<b>27.9</b>	<b>28.8</b>

1. The 2011 average earnings figure for Greece was not available at the final compilation stage.

2. Wage figures are based on the old definition of average worker (ISIC D, Rev. 3).

StatLink  <http://dx.doi.org/10.1787/888932589240>

Table II.3a. **Income tax plus employee and employer contributions less cash benefits, single persons, 167% of average earnings**

Tax burden as a % of labour costs, single persons without children

	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011
Australia	38.8	36.5	36.6	36.0	34.7	32.8	32.7	32.6	32.4	32.2
Austria	50.4	50.6	51.4	51.4	51.6	51.7	51.8	51.2	51.4	51.6
Belgium	62.6	61.3	61.3	60.9	60.8	60.9	61.1	60.6	60.6	60.7
Canada	35.3	33.0	33.2	33.2	33.2	32.9	32.9	32.6	32.7	32.9
Chile	7.4	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.6	7.8
Czech Republic	44.8	45.5	45.9	46.1	46.0	46.7	46.1	44.6	44.7	44.9
Denmark	51.4	50.0	49.4	49.2	49.4	49.6	49.6	48.5	44.5	44.8
Estonia	42.5	43.4	42.9	41.4	40.5	40.1	39.5	40.3	41.2	41.2
Finland	53.5	50.9	50.3	50.4	49.8	49.7	49.5	48.3	48.3	48.5
France	51.7	52.1	52.5	53.1	53.2	53.2	53.4	53.3	53.4	53.5
Germany	56.3	57.7	56.2	54.9	55.0	53.8	53.0	53.0	51.4	51.3
Greece <sup>1</sup>	39.2	41.4	42.2	42.2	43.1	43.6	43.0	43.2	43.7	..
Hungary	59.1	57.6	57.7	56.7	56.7	58.6	59.1	58.3	53.1	51.6
Iceland	39.6	39.8	39.1	37.0	34.6	33.4	33.6	34.1	37.8	38.2
Ireland	39.4	34.9	35.3	34.9	34.0	33.0	33.0	35.1	36.4	38.7
Israel	37.3	35.3	34.9	34.1	33.0	33.6	31.2	29.0	28.3	28.4
Italy	51.1	50.7	50.9	50.6	50.9	51.4	51.8	52.0	52.5	53.0
Japan	28.5	30.0	30.0	30.3	31.6	32.4	32.5	32.3	33.3	33.8
Korea	20.2	21.3	21.7	21.4	21.7	22.5	22.6	21.8	21.7	22.2
Luxembourg	45.1	41.1	41.4	41.9	42.3	43.0	41.7	41.3	41.6	43.5
Mexico	19.2	22.6	21.3	21.8	21.9	22.0	20.6	20.9	21.3	21.6
Netherlands	44.9	41.5	42.5	42.4	41.3	42.1	42.5	41.8	41.8	41.5
New Zealand	24.2	24.8	25.4	25.8	26.2	26.8	26.3	24.6	23.3	22.0
Norway	45.2	44.9	44.9	43.8	43.0	43.1	43.1	42.9	42.9	43.1
Poland	39.1	39.2	39.4	39.6	40.1	39.0	36.0	34.9	35.0	35.0
Portugal	42.3	42.7	42.7	42.3	42.7	43.4	43.5	43.3	43.6	45.8
Slovak Republic	45.2	46.0	44.2	40.2	40.4	40.5	40.7	40.1	40.3	40.8
Slovenia	51.0	50.9	52.6	52.3	51.6	49.0	48.3	47.1	47.6	47.7
Spain	41.0	42.1	42.2	42.4	42.6	42.3	41.4	41.6	42.4	42.5
Sweden	55.7	54.4	54.7	54.7	54.5	53.0	52.7	51.1	50.9	50.8
Switzerland	26.0	25.4	25.2	25.2	25.1	25.4	25.0	25.1	25.1	25.3
Turkey <sup>2</sup>	35.0	44.2	44.5	44.6	44.3	44.5	42.8	40.2	41.0	40.9
United Kingdom	35.8	37.5	37.7	37.7	37.8	37.9	37.5	36.9	37.2	37.9
United States	36.8	35.3	35.2	35.1	35.2	35.3	35.2	35.5	35.7	34.4
<i>Unweighted average</i>										
<b>OECD-average</b>	<b>41.0</b>	<b>40.9</b>	<b>41.0</b>	<b>40.6</b>	<b>40.5</b>	<b>40.4</b>	<b>40.0</b>	<b>39.6</b>	<b>39.5</b>	<b>39.6</b>
<b>OECD-EU21</b>	<b>47.7</b>	<b>47.2</b>	<b>47.3</b>	<b>46.9</b>	<b>46.9</b>	<b>46.8</b>	<b>46.4</b>	<b>46.0</b>	<b>45.8</b>	<b>46.3</b>

1. The 2011 average earnings figure for Greece was not available at the final compilation stage.

2. Wage figures are based on the old definition of average worker (ISIC D, Rev. 3).

StatLink  <http://dx.doi.org/10.1787/888932589259>

**Table II.3b. Income tax, single persons at 167% of average earnings**  
Tax burden as a % of gross wage earnings, single persons without children

	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011
Australia	34.9	32.7	32.8	32.2	30.7	28.7	28.7	28.3	28.2	28.2
Austria	20.3	21.8	22.7	22.1	22.4	22.8	23.0	22.0	22.1	22.3
Belgium	36.0	34.7	34.7	34.7	34.7	34.9	35.2	34.8	34.9	35.0
Canada	25.9	23.1	22.8	22.4	22.4	22.1	22.3	21.7	21.8	22.0
Chile	0.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.6	0.8
Czech Republic	13.0	14.0	14.4	14.8	14.6	15.6	14.8	14.8	14.9	15.2
Denmark	40.7	40.3	39.7	39.5	39.7	40.0	40.0	38.9	34.9	35.1
Estonia	23.6	23.5	22.8	20.8	20.0	19.6	18.7	18.3	18.1	18.2
Finland	34.3	32.9	32.2	32.1	31.0	30.9	31.2	30.0	29.6	29.7
France	20.7	20.4	20.0	20.2	20.2	20.2	20.4	20.3	20.5	20.6
Germany	31.6	31.8	30.6	28.8	28.8	29.1	29.3	28.8	27.4	27.7
Greece <sup>1</sup>	6.3	9.0	10.0	10.0	11.1	11.7	11.0	11.3	11.9	..
Hungary	30.3	30.2	29.4	28.1	27.6	27.5	28.1	27.6	22.7	20.3
Iceland	36.6	36.3	35.5	33.3	30.7	29.7	29.8	29.7	32.1	32.6
Ireland	26.7	22.8	23.3	22.7	21.6	20.5	20.6	21.3	22.0	28.1
Israel	25.5	22.6	22.2	21.4	20.0	20.6	18.3	16.1	15.4	15.3
Italy	25.2	25.2	25.5	25.1	25.9	26.3	26.8	27.0	27.6	28.3
Japan	11.1	10.7	10.7	10.8	11.6	12.8	12.8	12.4	12.0	11.9
Korea	6.4	7.7	8.0	8.0	8.5	9.3	9.2	8.6	8.6	8.4
Luxembourg	26.2	21.7	22.0	22.4	22.8	23.3	23.1	22.3	22.6	23.4
Mexico	7.8	10.0	10.8	11.7	12.0	12.3	11.1	11.4	11.9	12.1
Netherlands	25.4	24.4	24.8	25.0	25.6	27.2	27.9	28.8	28.4	28.1
New Zealand	24.2	24.8	25.4	25.8	26.2	26.8	26.3	24.6	23.3	22.0
Norway	30.3	30.0	30.0	28.7	27.6	28.1	28.0	27.7	27.8	27.9
Poland	7.7	7.4	7.4	7.5	7.9	7.8	8.7	7.5	7.5	7.6
Portugal	17.6	18.1	18.1	17.6	18.1	19.0	19.0	18.9	19.3	21.9
Slovak Republic	12.4	12.5	11.7	11.7	11.9	12.0	12.3	11.4	11.6	12.3
Slovenia	19.1	19.0	19.1	18.8	18.7	16.3	16.7	16.5	17.0	17.2
Spain	18.5	18.4	18.7	18.8	19.1	19.1	18.5	19.1	20.5	20.8
Sweden	36.3	34.7	35.3	35.3	35.2	33.2	32.8	31.0	30.8	30.7
Switzerland	14.6	14.5	14.8	14.8	14.7	15.1	14.4	14.5	14.6	14.6
Turkey <sup>2</sup>	18.0	17.2	17.6	17.7	17.4	17.6	16.2	15.3	16.3	16.2
United Kingdom	23.0	23.8	24.0	24.1	24.2	24.5	23.2	21.9	22.4	22.5
United States	24.2	22.6	22.5	22.4	22.6	22.7	22.6	22.1	22.4	23.0
<i>Unweighted average</i>										
<b>OECD-average</b>	<b>22.2</b>	<b>21.7</b>	<b>21.8</b>	<b>21.5</b>	<b>21.3</b>	<b>21.4</b>	<b>21.2</b>	<b>20.7</b>	<b>20.6</b>	<b>21.2</b>
<b>OECD-EU21</b>	<b>23.6</b>	<b>23.2</b>	<b>23.2</b>	<b>22.9</b>	<b>22.9</b>	<b>22.9</b>	<b>22.9</b>	<b>22.5</b>	<b>22.2</b>	<b>23.3</b>

1. The 2011 average earnings figure for Greece was not available at the final compilation stage.
2. Wage figures are based on the old definition of average worker (ISIC D, Rev. 3).

StatLink  <http://dx.doi.org/10.1787/888932589278>


**Table II.3c. Income tax plus employee contributions less cash benefits,  
single persons at 167% of average earnings**

Tax burden as a % of gross wage earnings, single persons without children

	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011
Australia	34.9	32.7	32.8	32.2	30.7	28.7	28.7	28.3	28.2	28.2
Austria	36.3	37.6	38.6	38.3	38.6	38.8	39.0	38.1	38.3	38.5
Belgium	50.0	48.7	48.7	48.8	48.7	48.9	49.3	48.9	49.0	49.1
Canada	29.6	27.2	27.1	27.3	27.2	26.8	27.0	26.5	26.7	26.8
Chile	7.4	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.6	7.8
Czech Republic	25.5	26.5	26.9	27.3	27.2	28.1	27.3	25.8	25.9	26.2
Denmark	51.5	50.0	49.4	49.2	49.4	49.6	49.6	48.5	44.5	44.8
Estonia	23.6	24.5	23.8	21.8	20.6	20.2	19.3	20.1	20.9	21.0
Finland	41.4	39.1	38.4	38.6	37.8	37.6	37.4	36.4	36.8	36.9
France	32.5	32.6	32.6	33.2	33.3	33.3	33.5	33.4	33.5	33.6
Germany	48.8	50.0	48.4	46.9	47.1	46.2	45.7	45.5	43.8	43.8
Greece <sup>1</sup>	22.2	25.0	26.0	26.0	27.1	27.7	27.0	27.3	27.9	..
Hungary	42.8	42.7	42.9	41.6	41.9	44.5	45.1	44.6	39.7	37.8
Iceland	36.7	36.4	35.6	33.4	30.8	29.8	30.1	30.0	32.4	32.9
Ireland	32.1	27.9	28.4	27.9	26.9	25.8	25.8	28.2	29.5	32.1
Israel	34.2	31.4	31.0	30.3	29.4	30.1	27.8	25.5	24.8	24.7
Italy	34.5	34.4	34.7	34.3	35.1	35.8	36.3	36.6	37.2	37.9
Japan	21.1	21.7	21.7	21.9	23.1	24.1	24.2	24.0	24.5	24.8
Korea	13.1	14.6	14.9	14.7	15.1	15.8	15.8	15.1	15.0	15.3
Luxembourg	37.9	33.3	33.6	34.1	34.6	35.4	35.2	34.6	34.8	36.6
Mexico	9.8	11.9	12.6	13.4	13.7	13.9	12.6	12.9	13.4	13.6
Netherlands	40.6	37.5	38.4	38.3	37.5	38.1	38.5	37.9	37.7	37.4
New Zealand	24.2	24.8	25.4	25.8	26.2	26.8	26.3	24.6	23.3	22.0
Norway	38.1	37.8	37.8	36.5	35.4	35.9	35.8	35.5	35.6	35.7
Poland	28.9	29.0	29.2	29.5	30.1	28.8	26.6	25.3	25.3	25.4
Portugal	28.6	29.1	29.1	28.6	29.1	30.0	30.0	29.9	30.3	32.9
Slovak Republic	24.4	25.3	24.8	24.8	25.0	25.1	25.4	24.6	24.8	25.5
Slovenia	41.2	41.1	41.2	40.9	40.8	38.4	38.8	38.6	39.1	39.3
Spain	24.4	24.7	24.9	25.1	25.3	25.3	24.6	25.1	26.4	26.7
Sweden	41.1	39.4	39.9	40.0	39.8	37.8	37.4	35.8	35.5	35.4
Switzerland	21.1	20.8	20.8	20.8	20.6	21.0	20.5	20.6	20.6	20.7
Turkey <sup>2</sup>	26.9	32.2	32.6	32.7	32.4	32.6	31.2	30.3	31.3	31.2
United Kingdom	28.8	30.3	30.5	30.5	30.6	30.8	30.3	29.7	30.0	30.4
United States	31.9	30.3	30.2	30.1	30.2	30.3	29.4	29.8	30.1	28.6
<i>Unweighted average</i>										
<b>OECD-average</b>	<b>31.3</b>	<b>31.1</b>	<b>31.2</b>	<b>30.9</b>	<b>30.8</b>	<b>30.9</b>	<b>30.5</b>	<b>30.1</b>	<b>30.1</b>	<b>30.4</b>
<b>OECD-EU21</b>	<b>35.1</b>	<b>34.7</b>	<b>34.8</b>	<b>34.5</b>	<b>34.6</b>	<b>34.6</b>	<b>34.4</b>	<b>34.0</b>	<b>33.9</b>	<b>34.6</b>

1. The 2011 average earnings figure for Greece was not available at the final compilation stage.

2. Wage figures are based on the old definition of average worker (ISIC D, Rev. 3).

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**Table II.4a. Income tax plus employee and employer contributions less cash benefits,  
single parent at 67% of average earnings**

Tax burden as a % of labour costs, single parent with two children

	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011
Australia	3.5	-1.7	-7.7	-3.5	-3.5	-4.6	-5.2	-7.4	-6.9	-6.0
Austria	25.1	26.0	25.7	25.6	26.6	27.5	28.3	25.4	25.9	26.8
Belgium	36.3	35.4	34.9	35.2	35.4	35.4	35.8	34.7	35.2	35.5
Canada	0.5	-1.4	-0.8	-0.7	0.2	-3.2	-6.0	-9.5	-7.2	-6.3
Chile	2.8	2.9	2.9	3.0	3.0	3.1	3.1	3.2	6.0	6.0
Czech Republic	12.5	16.6	18.2	17.6	19.0	16.4	14.9	15.4	15.6	16.4
Denmark	14.7	13.6	12.8	12.5	12.9	13.6	13.5	12.9	11.1	11.4
Estonia	18.3	24.0	21.6	21.7	18.0	21.8	18.6	22.6	23.7	24.3
Finland	28.8	27.3	26.2	27.0	26.6	27.0	26.8	25.5	25.8	26.4
France	39.1	36.2	33.3	32.6	37.3	37.5	37.9	37.7	38.0	38.4
Germany	31.7	32.6	33.0	33.3	33.7	33.5	33.3	31.4	30.1	31.2
Greece <sup>1</sup>	34.3	34.4	34.4	34.4	34.4	34.4	34.4	34.4	34.4	..
Hungary	33.8	25.9	27.1	26.0	25.9	29.0	29.8	29.6	27.3	20.0
Iceland	5.7	12.2	13.6	14.6	15.4	15.2	14.8	12.1	16.5	18.5
Ireland	-0.9	-16.4	-15.0	-19.6	-31.0	-26.1	-25.5	-29.9	-28.2	-24.6
Israel	1.7	3.1	4.0	4.2	1.5	1.7	1.5	0.8	0.4	0.1
Italy	29.4	27.1	27.7	27.4	27.9	24.9	26.3	26.7	27.9	29.0
Japan	21.0	23.7	22.1	22.5	21.6	21.7	21.9	21.5	18.6	19.7
Korea	14.3	14.7	14.9	15.3	15.7	16.1	16.6	16.3	16.7	17.0
Luxembourg	6.2	4.3	4.4	4.9	5.1	6.0	2.0	0.2	0.7	2.4
Mexico	7.5	12.0	10.5	10.0	10.6	11.1	10.9	11.9	12.3	13.2
Netherlands	26.3	22.6	22.5	22.7	12.8	12.9	13.6	11.2	12.0	11.5
New Zealand	-3.3	-0.9	0.5	-6.4	-15.3	-17.1	-17.5	-17.3	-17.9	-18.7
Norway	16.2	18.4	19.0	18.6	19.4	19.9	20.3	20.3	20.7	21.4
Poland	29.7	29.5	28.2	35.1	35.5	32.4	28.4	28.4	28.4	28.4
Portugal	26.5	23.2	24.2	23.5	24.0	24.8	24.1	21.3	21.5	23.7
Slovak Republic	25.2	26.2	25.8	20.9	21.5	22.7	24.1	21.5	21.8	23.6
Slovenia	13.3	16.2	16.7	14.8	15.0	15.4	13.5	12.4	12.3	12.7
Spain	28.5	29.2	29.6	30.0	30.2	28.2	28.3	27.9	29.1	29.5
Sweden	39.9	38.2	38.7	38.4	36.7	34.4	34.1	33.0	32.3	32.5
Switzerland	4.3	4.1	3.8	3.9	3.6	4.0	0.8	2.2	2.2	2.8
Turkey <sup>2</sup>	39.1	41.0	41.9	41.9	41.8	41.8	36.7	33.8	34.5	34.2
United Kingdom	15.0	13.1	13.2	13.4	14.1	15.6	11.3	8.2	9.0	7.1
United States	9.6	6.0	6.0	6.2	7.0	7.7	6.6	7.2	8.4	8.2
<i>Unweighted average</i>										
<b>OECD-average</b>	<b>18.7</b>	<b>18.2</b>	<b>18.1</b>	<b>17.9</b>	<b>17.1</b>	<b>17.2</b>	<b>16.4</b>	<b>15.5</b>	<b>15.8</b>	<b>15.6</b>
<b>OECD-EU21</b>	<b>24.5</b>	<b>23.1</b>	<b>23.0</b>	<b>22.7</b>	<b>22.0</b>	<b>22.3</b>	<b>21.6</b>	<b>20.5</b>	<b>20.7</b>	<b>20.3</b>

1. The 2011 average earnings figure for Greece was not available at the final compilation stage.

2. Wage figures are based on the old definition of average worker (ISIC D, Rev. 3).

StatLink  <http://dx.doi.org/10.1787/888932589316>



**Table II.4b. Income tax, single parent at 67% of average earnings**  
Tax burden as a % of gross wage earnings, single parent with two children

	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011
Australia	15.3	20.0	20.2	20.5	20.2	18.8	17.1	13.9	14.2	14.2
Austria	5.7	7.3	6.6	5.7	6.4	7.1	7.6	5.3	5.7	6.1
Belgium	16.5	16.1	16.1	16.2	16.1	16.3	16.7	15.6	15.9	16.2
Canada	6.7	6.0	5.9	5.0	5.0	1.0	1.4	0.5	1.0	1.2
Chile	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Czech Republic	2.2	3.4	3.5	1.0	-1.2	0.1	-5.2	-4.5	-5.0	-4.1
Denmark	27.6	27.2	26.7	26.6	26.7	26.8	26.5	25.9	25.1	25.2
Estonia	19.9	20.1	18.4	16.3	8.7	10.5	4.6	9.2	9.1	9.4
Finland	21.2	19.6	18.8	18.8	17.5	17.2	17.7	16.4	15.9	16.0
France	7.6	7.3	7.3	7.4	7.4	7.4	7.4	7.4	7.4	7.5
Germany	-2.8	-2.6	-1.9	-1.6	-1.4	-0.7	-0.1	-2.3	-3.7	-3.0
Greece <sup>1</sup>	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	..
Hungary	10.2	2.0	2.3	0.8	9.0	10.1	11.0	11.7	10.8	0.0
Iceland	19.9	22.6	23.3	23.9	23.9	22.9	23.0	20.7	21.4	22.4
Ireland	2.2	0.0	0.0	0.0	0.0	0.0	0.0	1.7	2.0	3.9
Israel	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Italy	9.9	6.6	7.1	6.3	7.3	7.0	7.9	8.3	9.2	10.2
Japan	2.8	2.5	2.5	2.6	2.7	3.1	3.1	2.9	2.7	4.1
Korea	0.0	0.5	0.4	0.6	0.7	0.7	0.8	0.6	0.7	0.6
Luxembourg	0.0	0.0	0.0	0.0	0.0	0.0	3.0	0.0	0.0	0.0
Mexico	-6.1	-3.3	-2.7	-3.3	-2.8	-2.3	-2.6	-1.5	-1.1	-0.2
Netherlands	3.0	2.2	2.2	2.5	2.2	2.4	3.5	3.5	3.5	3.4
New Zealand	18.6	18.7	18.8	18.8	18.9	19.0	18.0	17.2	15.9	14.5
Norway	13.2	15.1	15.0	14.0	14.1	14.2	14.2	13.9	13.9	14.0
Poland	2.5	1.8	2.0	2.2	2.5	0.0	0.0	0.0	0.0	0.0
Portugal	3.3	1.8	1.8	0.9	1.3	2.1	1.9	1.5	1.4	1.8
Slovak Republic	3.3	2.4	-3.0	-2.8	-3.8	-2.9	-1.8	-4.1	-3.6	-1.6
Slovenia	3.3	3.2	3.4	0.5	0.6	0.8	1.0	0.9	0.0	0.0
Spain	0.3	1.2	1.7	2.2	2.5	0.2	0.4	0.0	1.6	2.1
Sweden	24.7	22.6	22.9	22.2	21.5	17.9	16.9	15.8	15.0	15.1
Switzerland	3.0	3.0	3.1	3.1	2.6	2.8	2.3	2.2	2.2	2.2
Turkey <sup>2</sup>	13.2	13.4	14.4	14.5	14.2	14.3	8.9	7.9	8.7	8.4
United Kingdom	8.4	4.3	4.1	4.3	4.7	6.0	1.7	-1.0	-0.3	-2.2
United States	-5.2	-9.1	-9.1	-8.9	-8.0	-7.2	-8.0	-10.3	-8.9	-7.0
<i>Unweighted average</i>										
<b>OECD-average</b>	<b>7.4</b>	<b>6.9</b>	<b>6.8</b>	<b>6.5</b>	<b>6.5</b>	<b>6.3</b>	<b>5.9</b>	<b>5.3</b>	<b>5.3</b>	<b>5.5</b>
<b>OECD-EU21</b>	<b>8.0</b>	<b>7.0</b>	<b>6.7</b>	<b>6.2</b>	<b>6.1</b>	<b>6.1</b>	<b>5.8</b>	<b>5.3</b>	<b>5.2</b>	<b>5.3</b>

1. The 2011 average earnings figure for Greece was not available at the final compilation stage.
2. Wage figures are based on the old definition of average worker (ISIC D, Rev. 3).

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**Table II.4c. Income tax plus employee contributions less cash benefits,  
single parent at 67% of average earnings**

Tax burden as a % of gross wage earnings, single parent with two children

	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011
Australia	-2.7	-7.8	-14.2	-9.7	-9.8	-10.9	-11.5	-14.3	-13.5	-12.3
Austria	1.8	4.4	4.1	3.9	5.2	6.4	7.5	3.6	4.4	5.4
Belgium	15.9	16.5	16.6	16.9	17.1	17.1	17.5	16.3	17.1	17.3
Canada	-10.9	-12.9	-12.6	-12.4	-11.4	-15.1	-18.1	-21.9	-19.5	-18.7
Chile	2.8	2.9	2.9	3.0	3.0	3.1	3.1	3.2	6.0	6.0
Czech Republic	-18.1	-12.6	-10.4	-11.3	-9.3	-12.9	-14.8	-13.3	-13.1	-12.0
Denmark	14.9	13.6	12.8	12.5	12.9	13.6	13.5	12.9	11.1	11.4
Estonia	-8.6	-1.5	-4.7	-4.6	-9.2	-4.3	-8.5	-3.6	-2.5	-1.7
Finland	10.3	9.8	8.5	9.4	8.9	9.5	9.2	8.4	9.2	9.8
France	14.0	13.8	14.0	14.2	14.4	14.5	14.8	14.6	14.8	14.8
Germany	17.7	18.4	19.0	19.5	20.0	20.2	20.3	18.0	16.5	17.6
Greece <sup>1</sup>	15.9	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	..
Hungary	4.8	-1.8	0.0	-1.1	-0.2	4.0	5.2	6.8	6.6	-2.8
Iceland	1.2	7.2	8.7	9.7	10.5	10.6	10.2	6.6	9.3	11.5
Ireland	-9.5	-26.3	-27.4	-32.5	-45.1	-39.6	-39.0	-43.8	-42.0	-38.0
Israel	-3.2	-2.6	-1.7	-1.2	-3.6	-2.7	-2.7	-3.2	-3.8	-4.0
Italy	5.3	2.9	3.8	3.3	4.7	0.8	2.6	3.2	4.8	6.3
Japan	12.8	14.1	12.3	12.6	11.4	11.6	11.6	11.3	7.4	8.3
Korea	6.7	7.4	7.4	7.7	7.9	8.1	8.4	8.2	8.5	8.7
Luxembourg	-6.5	-8.7	-8.6	-8.1	-7.9	-6.8	-9.0	-11.3	-10.7	-9.6
Mexico	-4.8	-2.1	-1.4	-2.1	-1.6	-1.1	-1.4	-0.2	0.1	1.0
Netherlands	14.4	10.2	9.5	9.8	5.0	4.6	5.2	2.9	3.4	3.1
New Zealand	-3.3	-0.9	0.5	-6.4	-15.3	-17.1	-17.5	-17.3	-17.9	-18.7
Norway	5.5	8.0	8.5	8.0	8.7	9.6	10.1	10.1	10.6	11.1
Poland	18.0	17.6	16.1	24.2	24.7	21.0	17.8	17.8	17.8	17.8
Portugal	9.0	5.0	6.2	5.4	5.9	7.0	6.1	2.6	2.9	5.6
Slovak Republic	-3.2	-2.1	-0.3	0.2	0.9	2.4	4.3	0.9	1.3	3.6
Slovenia	-2.2	-0.5	0.1	-2.2	-1.3	-0.1	-1.3	-1.8	-1.8	-1.4
Spain	6.7	7.6	8.1	8.5	8.9	6.6	6.7	6.4	7.9	8.5
Sweden	20.1	17.9	18.7	18.4	16.3	13.1	12.7	11.9	11.0	11.3
Switzerland	-2.0	-2.0	-2.0	-1.9	-2.2	-1.8	-5.2	-3.7	-3.7	-3.2
Turkey <sup>2</sup>	27.2	28.4	29.4	29.5	29.2	29.3	23.9	22.9	23.7	23.4
United Kingdom	7.4	4.7	4.8	5.0	5.8	7.3	2.7	-0.6	0.3	-1.7
United States	2.4	-1.4	-1.4	-1.2	-0.3	0.5	-3.5	-2.6	-1.2	-1.3
<i>Unweighted average</i>										
<b>OECD-average</b>	<b>4.7</b>	<b>4.2</b>	<b>4.2</b>	<b>4.2</b>	<b>3.5</b>	<b>3.7</b>	<b>2.9</b>	<b>2.0</b>	<b>2.4</b>	<b>2.3</b>
<b>OECD-EU21</b>	<b>6.1</b>	<b>5.0</b>	<b>5.1</b>	<b>5.1</b>	<b>4.5</b>	<b>4.8</b>	<b>4.3</b>	<b>3.2</b>	<b>3.6</b>	<b>3.3</b>

1. The 2011 average earnings figure for Greece was not available at the final compilation stage.

2. Wage figures are based on the old definition of average worker (ISIC D, Rev. 3).

StatLink  <http://dx.doi.org/10.1787/888932589354>


**Table II.5a. Income tax plus employee and employer contributions less cash benefits, married couple at 100% of average earnings**

Tax burden as a % of labour costs, one-earner married couple with two children

	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011
Australia	23.4	20.2	15.8	17.0	17.1	14.9	14.9	14.2	14.6	15.2
Austria	35.2	35.7	36.1	36.3	37.0	37.7	38.2	36.0	36.4	37.1
Belgium	42.6	41.6	42.7	40.3	40.3	40.3	40.6	39.5	39.8	40.3
Canada	23.9	21.5	21.5	21.5	21.9	19.4	19.3	17.1	18.1	18.9
Chile	6.1	6.1	6.1	6.1	6.1	6.1	6.2	6.2	6.3	7.0
Czech Republic	22.0	27.2	28.9	27.0	26.0	21.3	20.8	20.9	21.1	21.7
Denmark	30.7	29.6	29.1	28.9	29.1	29.4	29.3	28.7	27.2	27.4
Estonia	32.8	34.7	31.8	30.7	27.3	29.5	26.8	29.8	30.8	31.2
Finland	40.7	38.7	38.0	38.4	37.9	38.2	38.4	37.2	37.3	37.7
France	40.7	41.1	41.4	41.7	41.9	42.0	42.2	41.9	42.2	42.3
Germany	35.3	35.9	35.0	35.4	35.8	35.6	35.3	33.8	33.0	34.0
Greece <sup>1</sup>	35.3	35.2	36.1	36.2	37.5	37.5	37.4	38.5	38.5	..
Hungary	43.9	39.4	41.0	40.7	41.2	44.0	43.9	43.2	36.7	32.8
Iceland	13.1	17.3	18.6	19.6	19.8	19.1	18.4	15.0	19.2	21.0
Ireland	15.5	7.0	6.6	5.7	1.9	4.0	3.8	2.8	4.7	7.1
Israel	24.8	23.7	22.5	22.2	20.2	21.0	18.6	17.0	15.9	16.0
Italy	39.3	36.6	37.2	36.3	36.6	35.7	36.6	36.9	37.8	38.6
Japan	21.0	23.8	23.5	23.9	23.6	23.8	24.0	23.6	22.1	23.0
Korea	15.6	15.8	16.0	16.2	16.8	17.4	17.8	17.1	17.8	17.9
Luxembourg	13.5	10.1	10.2	10.8	11.4	12.7	11.2	11.0	11.6	13.4
Mexico	12.4	16.7	15.2	14.7	15.0	15.9	15.1	15.3	15.5	16.2
Netherlands	29.9	27.9	29.6	29.7	29.1	29.7	30.3	29.7	30.8	30.7
New Zealand	13.6	15.6	17.0	12.8	0.5	0.8	0.7	-0.3	-0.9	-1.2
Norway	28.4	29.6	29.9	29.6	30.0	30.5	30.6	30.4	30.6	31.0
Poland	33.3	36.5	36.8	37.1	37.4	32.4	28.4	28.4	28.4	28.4
Portugal	30.2	27.7	28.4	27.5	27.8	28.0	27.1	26.6	26.9	29.2
Slovak Republic	30.8	31.3	27.1	22.1	23.0	23.9	25.3	22.8	22.9	25.0
Slovenia	25.0	25.9	26.2	24.2	24.2	24.5	23.1	22.1	22.9	23.2
Spain	32.3	32.6	33.0	33.4	33.6	32.9	32.0	32.4	34.0	34.2
Sweden	44.3	42.4	42.8	42.6	41.6	39.4	39.2	37.7	37.2	37.3
Switzerland	9.8	9.7	9.5	9.6	9.2	9.6	7.2	8.1	8.2	8.4
Turkey <sup>2</sup>	40.4	42.2	42.8	42.8	42.7	42.7	38.7	36.0	36.6	36.3
United Kingdom	27.8	27.5	27.8	27.9	28.0	28.4	26.9	26.2	26.5	26.4
United States	20.6	17.3	17.3	17.4	17.8	18.2	16.6	17.3	18.2	18.2
<i>Unweighted average</i>										
<b>OECD-average</b>	<b>27.5</b>	<b>27.2</b>	<b>27.1</b>	<b>26.7</b>	<b>26.2</b>	<b>26.1</b>	<b>25.4</b>	<b>24.8</b>	<b>25.0</b>	<b>25.0</b>
<b>OECD-EU21</b>	<b>32.4</b>	<b>31.6</b>	<b>31.7</b>	<b>31.1</b>	<b>30.9</b>	<b>30.8</b>	<b>30.3</b>	<b>29.8</b>	<b>29.8</b>	<b>29.9</b>

1. The 2011 average earnings figure for Greece was not available at the final compilation stage.

2. Wage figures are based on the old definition of average worker (ISIC D, Rev. 3).

StatLink  <http://dx.doi.org/10.1787/888932589373>

**Table II.5b. Income tax, married couple at 100% of average earnings**  
Tax burden as a % of gross wage earnings, one-earner married couple with two children

	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011
Australia	25.6	23.9	23.9	24.2	24.0	23.4	22.5	20.9	21.1	21.1
Austria	11.7	12.8	13.2	13.0	13.5	13.9	14.4	12.5	12.8	13.1
Belgium	18.9	17.9	16.4	16.5	16.5	16.7	17.3	16.1	16.4	16.8
Canada	15.5	13.1	12.6	11.9	11.9	9.2	10.0	8.5	8.7	9.2
Chile	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Czech Republic	4.0	5.0	5.2	1.0	-2.6	-1.7	-5.8	-5.1	-5.3	-4.6
Denmark	25.6	25.5	25.0	24.9	25.0	25.2	24.9	24.3	23.7	23.8
Estonia	17.9	18.3	16.0	13.8	8.7	10.5	6.4	9.2	9.1	9.4
Finland	27.2	25.8	25.0	25.0	23.8	23.7	24.2	23.0	22.6	22.7
France	7.6	7.8	7.8	8.0	8.1	8.2	8.4	7.9	8.4	8.5
Germany	1.5	1.4	0.6	0.9	1.1	1.8	2.3	0.5	-0.2	0.4
Greece <sup>1</sup>	1.3	1.0	2.2	2.3	4.0	3.9	3.8	5.3	5.3	..
Hungary	18.3	14.3	15.3	14.9	21.0	21.8	21.3	20.8	14.4	8.3
Iceland	16.1	17.8	18.7	19.8	20.1	19.1	19.3	15.8	17.0	18.3
Ireland	5.0	2.6	2.7	5.2	1.6	0.6	0.4	1.7	2.2	7.4
Israel	17.5	15.0	13.0	12.7	11.9	12.7	10.2	8.9	8.0	8.4
Italy	15.6	12.3	12.9	11.4	12.4	12.1	12.8	13.2	13.9	14.7
Japan	2.9	2.6	3.5	3.5	3.8	4.3	4.3	4.1	3.9	4.8
Korea	1.4	1.7	1.6	1.5	1.9	2.2	2.1	1.4	1.9	1.6
Luxembourg	2.3	0.0	0.0	0.2	0.8	1.4	5.3	4.2	4.5	4.7
Mexico	0.7	3.1	3.7	3.1	3.5	4.6	3.8	4.1	4.2	4.9
Netherlands	4.8	10.1	10.6	10.9	12.8	14.2	15.1	16.3	15.9	15.8
New Zealand	19.4	19.5	19.7	20.0	20.4	21.1	20.5	18.4	17.0	15.9
Norway	18.1	19.4	19.3	18.7	18.8	19.3	19.2	18.8	18.9	19.0
Poland	4.8	4.3	4.4	4.5	4.7	0.0	0.0	0.0	0.0	0.0
Portugal	6.2	4.7	4.7	3.6	3.9	4.0	3.9	3.7	3.8	5.4
Slovak Republic	4.8	3.8	-4.5	-4.4	-4.8	-4.0	-2.8	-5.2	-5.1	-2.6
Slovenia	4.8	4.7	4.8	2.0	2.2	2.4	2.6	2.5	2.9	3.0
Spain	5.2	5.6	6.2	6.6	7.0	6.3	5.2	5.8	7.9	8.1
Sweden	26.7	24.2	24.5	24.2	23.9	20.6	19.9	18.4	17.8	17.8
Switzerland	5.0	5.2	5.4	5.4	4.9	5.1	4.6	4.5	4.5	4.4
Turkey <sup>2</sup>	14.7	14.8	15.5	15.5	15.4	15.4	11.2	10.5	11.1	10.8
United Kingdom	17.4	15.6	15.7	15.8	15.9	16.1	14.7	14.5	14.6	14.0
United States	6.8	3.2	3.2	3.3	3.7	4.2	3.7	1.7	2.8	4.7
<i>Unweighted average</i>										
<b>OECD-average</b>	<b>11.0</b>	<b>10.5</b>	<b>10.3</b>	<b>10.0</b>	<b>10.0</b>	<b>9.9</b>	<b>9.6</b>	<b>9.0</b>	<b>9.0</b>	<b>9.4</b>
<b>OECD-EU21</b>	<b>11.0</b>	<b>10.4</b>	<b>9.9</b>	<b>9.5</b>	<b>9.5</b>	<b>9.4</b>	<b>9.3</b>	<b>9.0</b>	<b>8.8</b>	<b>9.3</b>

1. The 2011 average earnings figure for Greece was not available at the final compilation stage.
2. Wage figures are based on the old definition of average worker (ISIC D, Rev. 3).

StatLink  <http://dx.doi.org/10.1787/888932589392>


**Table II.5c. Income tax plus employee contributions less cash benefits,  
married couple at 100% of average earnings**

Tax burden as a % of gross wage earnings, one-earner married couple with two children

	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011
Australia	18.4	15.4	10.7	12.0	12.1	9.8	9.8	8.7	9.3	10.1
Austria	15.1	16.9	17.5	17.8	18.7	19.5	20.3	17.4	17.9	18.7
Belgium	23.7	23.4	22.0	22.1	22.1	22.1	22.6	21.3	21.9	22.3
Canada	15.0	12.5	12.2	12.3	12.8	10.1	10.0	7.5	8.6	9.4
Chile	6.1	6.1	6.1	6.1	6.1	6.1	6.2	6.2	6.3	7.0
Czech Republic	-5.3	1.7	4.1	1.4	0.0	-6.2	-6.9	-6.0	-5.7	-4.9
Denmark	30.8	29.6	29.1	28.9	29.1	29.4	29.3	28.7	27.2	27.4
Estonia	10.6	12.8	8.9	7.5	3.1	6.0	2.5	6.1	7.1	7.6
Finland	25.3	23.9	23.1	23.6	23.1	23.3	23.6	22.7	23.3	23.7
France	16.3	16.7	16.8	17.0	17.3	17.5	17.8	17.3	17.8	17.9
Germany	22.0	22.4	21.5	22.0	22.6	22.7	22.7	20.9	20.0	21.0
Greece <sup>1</sup>	17.2	17.0	18.2	18.3	20.0	19.9	19.8	21.3	21.3	..
Hungary	20.4	17.5	19.7	19.6	20.8	24.7	24.6	24.7	18.7	13.6
Iceland	8.9	12.6	13.9	15.0	15.2	14.8	14.0	9.7	12.2	14.2
Ireland	5.4	-3.0	-3.5	-4.4	-8.7	-6.4	-6.6	-7.6	-5.5	-2.9
Israel	21.1	19.2	17.9	17.8	15.9	17.1	14.8	13.2	12.0	12.1
Italy	18.6	15.7	16.4	15.2	16.2	15.1	16.3	16.7	17.8	18.9
Japan	12.9	14.2	13.9	14.2	13.6	13.9	14.0	13.8	11.3	12.1
Korea	8.1	8.6	8.6	8.6	9.1	9.6	9.7	9.0	9.7	9.6
Luxembourg	1.9	-1.9	-1.9	-1.2	-0.6	0.9	1.3	0.8	1.4	2.7
Mexico	2.2	4.6	5.2	4.6	5.0	6.0	5.1	5.4	5.6	6.3
Netherlands	22.4	20.9	22.3	22.3	22.3	22.4	23.0	22.6	23.6	23.6
New Zealand	13.6	15.6	17.0	12.8	0.5	0.8	0.7	-0.3	-0.9	-1.2
Norway	19.3	20.6	20.8	20.3	20.7	21.6	21.8	21.5	21.7	22.0
Poland	22.1	25.8	26.1	26.5	26.9	21.0	17.8	17.8	17.8	17.8
Portugal	13.6	10.5	11.3	10.3	10.7	11.0	9.8	9.2	9.5	12.4
Slovak Republic	4.4	5.1	1.5	1.7	2.8	4.0	5.8	2.5	2.6	5.3
Slovenia	10.1	11.2	11.6	9.1	9.8	10.6	9.9	9.6	10.4	10.8
Spain	11.5	12.0	12.5	13.0	13.3	12.6	11.5	12.2	14.2	14.5
Sweden	26.0	23.5	24.1	24.0	22.8	19.8	19.4	18.1	17.4	17.6
Switzerland	3.9	4.1	4.0	4.1	3.7	4.1	1.6	2.6	2.6	2.8
Turkey <sup>2</sup>	28.7	29.8	30.5	30.5	30.4	30.4	26.2	25.5	26.1	25.8
United Kingdom	20.6	19.8	20.1	20.2	20.3	20.6	19.0	18.4	18.7	18.4
United States	14.4	10.8	10.9	10.9	11.4	11.8	8.6	9.4	10.4	10.4
<i>Unweighted average</i>										
<b>OECD-average</b>	<b>14.9</b>	<b>14.6</b>	<b>14.5</b>	<b>14.2</b>	<b>13.8</b>	<b>13.7</b>	<b>13.1</b>	<b>12.5</b>	<b>12.7</b>	<b>13.0</b>
<b>OECD-EU21</b>	<b>15.8</b>	<b>15.3</b>	<b>15.3</b>	<b>15.0</b>	<b>14.9</b>	<b>14.8</b>	<b>14.5</b>	<b>14.0</b>	<b>14.2</b>	<b>14.3</b>

1. The 2011 average earnings figure for Greece was not available at the final compilation stage.

2. Wage figures are based on the old definition of average worker (ISIC D, Rev. 3).

StatLink  <http://dx.doi.org/10.1787/888932589411>

**Table II.6a. Income tax plus employee and employer contributions less cash benefits, married couple at 100% and 33% of average earnings**

Tax burden as a % of labour costs, two-earner married couple with two children

	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011
Australia	24.6	22.0	18.7	20.8	20.5	19.6	19.1	18.0	18.0	17.9
Austria	36.3	36.4	37.2	37.3	37.8	38.3	38.7	36.4	36.7	37.2
Belgium	44.3	42.3	43.6	41.4	41.3	41.2	41.7	40.8	41.1	41.4
Canada	27.4	25.6	25.6	25.4	25.7	23.9	24.1	23.2	23.4	23.8
Chile	4.8	4.9	4.9	5.0	4.9	4.5	4.5	4.5	4.8	4.9
Czech Republic	31.1	34.3	35.6	35.1	33.5	29.5	30.5	30.3	30.3	30.7
Denmark	35.7	34.4	33.9	33.8	34.0	34.1	33.9	33.4	31.9	32.2
Estonia	35.7	37.3	35.1	34.0	31.1	32.6	30.4	33.1	34.0	34.2
Finland	39.7	37.3	36.5	36.9	36.4	36.4	36.4	35.2	35.2	35.5
France	41.0	41.0	40.1	40.1	39.7	39.5	39.7	38.8	39.8	40.0
Germany	41.2	41.4	40.6	40.8	41.1	40.8	40.5	39.2	38.0	38.9
Greece <sup>1</sup>	35.0	35.0	35.7	35.8	36.7	36.7	36.6	37.5	37.5	..
Hungary	44.7	39.1	40.4	40.0	40.3	42.8	42.8	42.1	36.4	34.3
Iceland	20.2	24.8	25.8	26.3	26.0	25.2	24.6	22.6	26.3	27.6
Ireland	20.3	11.7	10.8	9.6	8.6	7.3	7.4	8.8	10.6	13.3
Israel	21.1	20.2	19.3	19.1	17.1	17.6	15.7	14.5	13.7	12.2
Italy	41.2	38.2	38.6	38.2	39.2	37.8	38.6	39.0	39.6	40.3
Japan	22.4	25.1	24.3	24.7	24.8	25.1	25.2	24.9	24.0	25.1
Korea	15.3	15.6	15.8	16.0	16.6	17.2	17.6	17.1	17.8	17.9
Luxembourg	17.5	14.2	14.6	15.5	16.1	17.3	15.8	15.4	16.0	17.7
Mexico	9.5	14.2	12.9	12.2	12.7	13.7	13.1	13.5	13.8	14.4
Netherlands	34.4	31.5	32.2	32.2	29.6	29.7	30.2	29.2	29.5	29.2
New Zealand	18.6	18.7	18.9	19.2	9.6	9.8	9.3	8.1	7.5	7.0
Norway	30.8	31.6	31.9	31.3	31.3	31.4	31.5	31.3	31.5	31.9
Poland	34.6	37.0	37.2	37.5	37.8	32.5	29.1	29.0	29.2	29.6
Portugal	30.6	28.6	29.4	28.7	29.0	29.5	29.4	29.0	28.9	30.4
Slovak Republic	35.1	35.3	32.8	28.2	28.9	29.1	30.1	26.7	27.2	29.5
Slovenia	33.7	34.1	34.3	32.3	32.2	32.1	30.7	30.0	30.4	30.6
Spain	35.0	35.0	35.2	35.3	35.5	35.1	34.4	34.6	35.7	35.8
Sweden	44.7	42.6	43.0	42.5	41.6	39.1	38.8	37.3	36.8	36.9
Switzerland	12.4	12.2	12.0	12.1	11.7	12.1	10.3	11.0	11.0	11.1
Turkey <sup>2</sup>	39.7	41.4	42.2	42.4	42.3	42.3	39.5	37.1	37.4	37.3
United Kingdom	25.5	25.5	25.9	25.9	26.1	26.4	25.2	24.4	24.8	25.0
United States	24.2	21.6	21.6	21.6	21.9	22.2	21.2	22.9	23.2	22.7
<i>Unweighted average</i>										
<b>OECD-average</b>	<b>29.7</b>	<b>29.1</b>	<b>29.0</b>	<b>28.7</b>	<b>28.3</b>	<b>28.0</b>	<b>27.5</b>	<b>27.0</b>	<b>27.1</b>	<b>27.2</b>
<b>OECD-EU21</b>	<b>35.1</b>	<b>33.9</b>	<b>33.9</b>	<b>33.4</b>	<b>33.2</b>	<b>32.7</b>	<b>32.4</b>	<b>31.9</b>	<b>31.9</b>	<b>32.1</b>

1. The 2011 average earnings figure for Greece was not available at the final compilation stage.


2. Wage figures are based on the old definition of average worker (ISIC D, Rev. 3).

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**Table II.6b. Income tax, married couple at 100% and 33% of average earnings**  
Tax burden as a % of gross wage earnings, two-earner married couple with two children

	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011
Australia	22.1	20.7	20.7	21.0	20.6	19.6	19.0	17.3	17.4	17.4
Austria	9.4	10.2	11.2	11.0	11.3	11.6	11.9	10.5	10.7	10.9
Belgium	24.0	22.3	20.5	21.9	22.0	22.1	22.6	21.8	22.0	22.2
Canada	16.6	14.8	14.4	13.7	13.6	11.8	12.2	11.2	11.2	11.5
Chile	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Czech Republic	5.2	6.1	6.3	5.1	2.7	3.7	2.5	2.8	2.5	3.0
Denmark	27.6	27.2	26.8	26.7	26.8	26.9	26.7	26.1	25.3	25.4
Estonia	19.9	20.1	18.4	16.3	12.2	13.4	10.1	12.0	11.9	12.2
Finland	23.7	22.1	21.3	21.2	20.1	19.8	20.2	19.1	18.6	18.6
France	9.5	8.4	8.3	8.2	7.9	7.4	7.6	6.4	7.8	8.0
Germany	8.7	8.1	7.3	7.4	7.5	8.0	8.5	7.0	5.8	6.2
Greece <sup>1</sup>	0.9	0.8	1.7	1.7	3.0	2.9	2.9	4.0	3.9	..
Hungary	15.7	10.7	11.5	11.2	15.7	16.4	16.1	15.9	10.8	7.2
Iceland	19.9	22.6	23.3	23.9	23.9	22.9	23.0	20.7	21.7	22.7
Ireland	11.1	6.9	6.3	5.2	4.4	3.1	3.1	4.0	4.5	9.2
Israel	13.1	11.2	9.8	9.5	8.9	9.5	7.7	6.7	6.0	4.6
Italy	14.4	10.8	11.2	10.7	11.8	11.1	12.1	12.4	13.2	14.0
Japan	4.4	4.1	4.1	4.2	4.5	5.1	5.0	4.9	4.7	5.6
Korea	1.0	1.5	1.4	1.4	1.8	2.0	1.9	1.5	1.9	1.6
Luxembourg	3.9	1.3	1.7	2.2	2.8	3.4	6.4	5.2	5.6	5.8
Mexico	-4.3	-1.5	-0.7	-1.5	-0.9	0.2	-0.4	0.0	0.3	0.9
Netherlands	7.8	7.9	8.1	8.5	10.1	11.1	11.7	12.5	12.3	12.1
New Zealand	18.6	18.7	18.9	19.2	19.5	20.1	19.2	17.2	15.9	14.8
Norway	19.2	20.0	20.0	19.1	18.7	18.9	18.9	18.6	18.6	18.7
Poland	5.3	4.8	4.9	5.0	5.2	0.2	0.7	0.6	0.9	1.4
Portugal	5.7	4.6	4.6	3.7	4.0	4.5	4.4	4.1	4.0	5.6
Slovak Republic	4.6	3.9	1.4	1.5	1.2	1.1	2.0	-1.6	-1.0	1.8
Slovenia	6.8	6.7	6.8	4.3	4.3	4.3	3.6	3.6	3.8	3.8
Spain	8.7	8.7	9.0	9.2	9.4	9.1	8.2	8.6	10.1	10.3
Sweden	25.3	22.6	22.9	22.3	21.8	18.2	17.5	16.1	15.4	15.5
Switzerland	5.8	6.0	6.2	6.2	5.7	6.1	5.6	5.5	5.6	5.3
Turkey <sup>2</sup>	14.0	13.8	14.8	15.0	14.9	14.9	12.2	11.7	12.1	12.0
United Kingdom	15.1	13.8	14.0	14.1	14.2	14.4	13.3	13.0	13.1	13.5
United States	10.5	7.7	7.8	7.8	8.1	8.5	8.2	7.1	7.5	9.0
<i>Unweighted average</i>										
<b>OECD-average</b>	<b>11.6</b>	<b>10.8</b>	<b>10.7</b>	<b>10.5</b>	<b>10.5</b>	<b>10.4</b>	<b>10.1</b>	<b>9.6</b>	<b>9.5</b>	<b>10.0</b>
<b>OECD-EU21</b>	<b>12.1</b>	<b>10.9</b>	<b>10.7</b>	<b>10.4</b>	<b>10.4</b>	<b>10.1</b>	<b>10.1</b>	<b>9.7</b>	<b>9.6</b>	<b>10.3</b>

1. The 2011 average earnings figure for Greece was not available at the final compilation stage.
2. Wage figures are based on the old definition of average worker (ISIC D, Rev. 3).

StatLink  <http://dx.doi.org/10.1787/888932589449>


**Table II.6c. Income tax plus employee contributions less cash benefits,  
married couple at 100% and 33% of average earnings**

Tax burden as a % of gross wage earnings, two-earner married couple with two children

	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011
Australia	19.8	17.3	13.8	16.1	15.7	14.8	14.3	12.7	12.9	13.0
Austria	16.5	17.8	18.9	19.1	19.7	20.3	20.9	17.9	18.3	18.9
Belgium	29.3	27.5	25.8	26.8	26.5	26.5	26.8	26.0	26.4	26.6
Canada	19.1	17.2	17.0	16.8	17.1	15.2	15.5	14.5	14.7	15.0
Chile	4.8	4.9	4.9	5.0	4.9	4.5	4.5	4.5	4.8	4.9
Czech Republic	7.0	11.3	13.1	12.4	10.2	4.8	6.2	6.5	6.6	7.2
Denmark	35.9	34.4	33.9	33.8	34.0	34.1	33.9	33.4	31.9	32.2
Estonia	14.4	16.3	13.4	11.8	8.2	10.1	7.2	10.2	11.1	11.5
Finland	24.0	22.2	21.3	21.7	21.1	21.1	21.2	20.3	20.7	21.0
France	19.4	18.5	18.5	18.4	18.2	17.8	18.1	16.9	18.3	18.5
Germany	29.2	29.1	28.2	28.6	29.0	28.9	28.9	27.4	26.0	26.8
Greece <sup>1</sup>	16.8	16.8	17.7	17.7	19.0	18.9	18.9	20.0	19.9	..
Hungary	20.4	16.2	18.2	18.0	19.2	22.8	22.8	23.1	18.3	15.5
Iceland	16.4	20.5	21.5	22.1	21.8	21.2	20.6	17.8	19.9	21.3
Ireland	11.4	2.7	1.7	0.4	-0.7	-2.2	-2.1	-0.5	1.5	4.5
Israel	17.2	15.5	14.5	14.5	12.8	13.7	12.0	10.8	9.9	8.3
Italy	21.2	17.8	18.2	17.8	19.7	17.9	19.0	19.4	20.2	21.1
Japan	14.4	15.7	14.8	15.1	14.9	15.3	15.4	15.2	13.5	14.4
Korea	7.7	8.4	8.4	8.5	8.9	9.3	9.5	9.1	9.7	9.7
Luxembourg	6.4	2.7	3.1	4.0	4.6	6.0	6.4	5.7	6.3	7.5
Mexico	-2.9	0.0	0.7	-0.1	0.5	1.5	0.9	1.3	1.6	2.2
Netherlands	26.7	23.9	24.3	24.2	23.2	22.9	23.3	22.5	22.6	22.4
New Zealand	18.6	18.7	18.9	19.2	9.6	9.8	9.3	8.1	7.5	7.0
Norway	22.0	22.9	23.0	22.3	22.1	22.6	22.7	22.5	22.7	22.9
Poland	23.6	26.4	26.7	27.0	27.4	21.2	18.6	18.5	18.7	19.2
Portugal	14.1	11.7	12.6	11.7	12.1	12.7	12.6	12.1	12.0	13.8
Slovak Republic	10.5	10.6	9.2	9.4	10.2	10.5	11.8	7.5	8.2	11.1
Slovenia	21.2	21.6	21.9	19.5	19.8	20.0	18.9	18.8	19.2	19.4
Spain	15.1	15.1	15.4	15.5	15.7	15.5	14.6	15.0	16.5	16.6
Sweden	26.5	23.8	24.3	23.9	22.7	19.4	18.9	17.6	16.9	17.1
Switzerland	6.6	6.7	6.7	6.8	6.4	6.8	4.9	5.6	5.6	5.7
Turkey <sup>2</sup>	28.0	28.8	29.8	30.0	29.9	29.9	27.2	26.7	27.1	27.0
United Kingdom	18.8	18.4	18.7	18.8	18.9	19.2	18.0	17.2	17.5	17.8
United States	18.2	15.4	15.4	15.4	15.8	16.1	12.7	14.8	15.1	14.6
<i>Unweighted average</i>										
<b>OECD-average</b>	<b>17.6</b>	<b>17.0</b>	<b>16.9</b>	<b>16.8</b>	<b>16.4</b>	<b>16.2</b>	<b>15.7</b>	<b>15.3</b>	<b>15.4</b>	<b>15.6</b>
<b>OECD-EU21</b>	<b>19.4</b>	<b>18.3</b>	<b>18.3</b>	<b>18.1</b>	<b>18.0</b>	<b>17.5</b>	<b>17.4</b>	<b>16.9</b>	<b>17.0</b>	<b>17.4</b>

1. The 2011 average earnings figure for Greece was not available at the final compilation stage.

2. Wage figures are based on the old definition of average worker (ISIC D, Rev. 3).

StatLink  <http://dx.doi.org/10.1787/888932589468>




**Table II.7a. Income tax plus employee and employer contributions less cash benefits, married couple at 100% and 67% of average earnings**

Tax burden as a % of labour costs, two-earner married couple with two children, one at 100% average earnings and the other at 67%

	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011
Australia	26.7	24.3	21.6	23.5	23.9	23.4	22.9	22.3	23.7	24.2
Austria	39.0	39.4	40.2	40.0	40.6	41.1	41.6	39.7	40.0	40.5
Belgium	50.9	49.2	48.1	48.2	48.2	48.2	48.5	47.8	48.0	48.2
Canada	30.0	28.4	28.6	28.5	28.8	27.3	27.4	26.7	26.6	27.0
Chile	5.3	5.4	5.4	5.4	5.4	5.4	5.5	5.5	6.6	6.6
Czech Republic	36.3	39.0	39.3	38.9	37.8	34.1	34.5	34.2	34.3	34.7
Denmark	38.7	37.0	35.7	35.6	35.7	35.9	35.6	35.1	33.7	33.9
Estonia	37.4	38.9	37.1	35.9	33.4	34.4	32.5	34.7	35.7	35.9
Finland	41.6	39.2	38.5	38.9	38.3	38.3	38.5	37.1	37.2	37.5
France	44.2	43.5	42.7	42.7	44.3	44.4	44.6	44.5	44.7	44.9
Germany	45.4	45.6	44.7	44.7	45.0	44.6	44.3	43.2	41.7	42.5
Greece <sup>1</sup>	35.0	34.9	35.4	35.5	36.3	36.2	36.2	37.1	37.5	..
Hungary	46.9	41.4	42.5	41.6	42.0	44.8	45.0	44.4	39.5	37.7
Iceland	25.4	29.2	30.0	30.3	29.7	28.8	28.1	26.9	30.4	31.4
Ireland	21.8	15.5	16.2	14.6	13.8	12.7	12.8	14.5	16.2	19.0
Israel	20.7	19.1	18.2	18.0	16.1	16.5	15.0	13.9	13.3	13.4
Italy	44.2	41.7	42.1	41.7	41.9	41.1	41.6	41.9	42.4	43.1
Japan	22.9	25.6	25.0	25.4	25.7	26.0	26.2	25.9	25.4	26.4
Korea	15.4	15.6	15.9	16.1	16.7	17.4	17.8	17.2	17.9	18.1
Luxembourg	22.9	19.4	19.8	20.7	21.4	22.6	21.2	20.7	21.3	23.0
Mexico	10.4	14.8	13.3	12.8	13.2	14.0	13.4	13.9	14.2	15.0
Netherlands	38.0	35.3	36.2	36.5	32.7	33.0	33.5	31.6	31.8	31.5
New Zealand	19.0	19.2	19.3	19.6	15.9	16.1	15.6	14.7	13.8	13.1
Norway	33.0	33.3	33.5	32.8	33.1	33.2	33.4	33.1	33.3	33.6
Poland	37.7	37.7	38.0	38.2	38.5	34.1	30.6	30.4	30.6	30.9
Portugal	32.9	32.0	32.7	32.0	32.7	33.2	33.2	32.9	33.2	36.2
Slovak Republic	36.9	36.9	35.5	31.1	31.6	32.1	33.0	31.2	31.5	32.8
Slovenia	37.1	37.8	37.9	36.2	35.9	35.7	34.9	34.2	34.0	34.1
Spain	35.4	35.4	35.8	36.1	36.3	35.8	34.6	34.9	36.7	36.9
Sweden	46.0	44.2	44.6	44.2	43.3	41.0	40.5	39.1	38.6	38.7
Switzerland	15.6	15.2	15.0	15.1	14.7	15.1	13.5	14.1	14.1	14.2
Turkey <sup>2</sup>	39.8	41.5	42.2	42.5	42.3	42.4	40.0	37.6	38.1	37.9
United Kingdom	28.3	28.6	28.9	29.9	29.3	29.9	28.6	28.0	28.4	28.1
United States	26.3	24.1	24.1	24.1	24.3	24.6	23.8	25.2	25.4	24.6
<i>Unweighted average</i>										
<b>OECD-average</b>	<b>32.0</b>	<b>31.4</b>	<b>31.3</b>	<b>31.1</b>	<b>30.8</b>	<b>30.7</b>	<b>30.2</b>	<b>29.8</b>	<b>30.0</b>	<b>30.2</b>
<b>OECD-EU21</b>	<b>37.9</b>	<b>36.8</b>	<b>36.8</b>	<b>36.3</b>	<b>36.1</b>	<b>35.9</b>	<b>35.5</b>	<b>35.1</b>	<b>35.1</b>	<b>35.5</b>


1. The 2011 average earnings figure for Greece was not available at the final compilation stage.
2. Wage figures are based on the old definition of average worker (ISIC D, Rev. 3).

StatLink  <http://dx.doi.org/10.1787/888932589487>

**Table II.7b. Income tax, married couple at 100% and 67% of average earnings**  
Tax burden as a % of gross wage earnings, two-earner married couple with two children

	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011
Australia	23.8	22.4	22.4	22.8	22.5	21.6	20.4	18.8	19.0	19.7
Austria	10.7	12.0	13.0	12.5	12.9	13.4	13.9	11.9	12.2	12.6
Belgium	26.4	24.9	23.9	24.0	23.9	24.0	24.5	23.7	24.0	24.1
Canada	17.7	16.1	15.8	15.0	15.1	13.5	13.8	13.1	12.9	13.1
Chile	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Czech Republic	6.8	7.5	7.6	7.1	5.5	6.2	4.6	5.0	4.9	5.3
Denmark	30.4	29.7	28.4	28.3	28.4	28.5	28.2	27.7	26.8	26.9
Estonia	21.1	21.3	19.9	17.8	14.3	15.1	12.2	13.8	13.6	13.8
Finland	24.8	23.3	22.5	22.5	21.3	21.1	21.6	20.3	19.9	20.0
France	10.7	10.8	10.7	11.1	11.1	11.0	11.2	11.1	11.2	11.3
Germany	13.7	13.1	12.3	12.1	12.2	12.6	13.0	11.8	10.2	10.5
Greece <sup>1</sup>	0.9	0.6	1.3	1.4	2.4	2.3	2.3	3.5	3.9	..
Hungary	18.0	13.1	13.5	12.4	16.2	17.1	17.2	17.1	12.9	9.8
Iceland	23.1	25.5	26.0	26.4	26.2	25.2	25.3	23.7	24.8	25.6
Ireland	13.3	9.5	9.0	8.2	7.5	6.5	6.5	7.8	8.4	12.5
Israel	11.7	9.2	7.8	7.6	7.1	7.6	6.1	5.3	4.8	5.0
Italy	16.8	14.1	14.5	14.0	14.8	14.8	15.3	15.6	16.3	17.0
Japan	4.9	4.7	4.7	4.7	5.2	5.8	5.7	5.6	5.5	6.2
Korea	1.3	1.5	1.5	1.4	1.8	2.1	2.1	1.6	2.0	1.8
Luxembourg	8.2	5.1	5.5	6.2	6.8	7.6	9.9	8.8	9.2	9.5
Mexico	-2.0	0.6	1.1	0.5	1.0	1.8	1.2	1.8	2.1	2.9
Netherlands	7.9	7.5	7.8	8.3	9.6	10.6	11.2	11.9	11.7	11.5
New Zealand	19.0	19.2	19.3	19.6	19.8	20.3	19.5	17.9	16.5	15.3
Norway	20.6	20.9	20.9	19.9	19.9	20.2	20.2	19.9	19.9	20.0
Poland	6.1	5.7	5.8	5.9	6.0	2.0	2.5	2.3	2.5	2.9
Portugal	8.1	8.0	8.1	7.3	7.8	8.3	8.2	8.0	8.0	10.0
Slovak Republic	5.8	4.9	3.9	4.0	3.7	4.2	4.9	3.2	3.5	5.0
Slovenia	8.1	8.0	8.1	5.9	6.0	6.0	6.1	6.0	5.6	5.7
Spain	9.3	9.3	9.8	10.2	10.5	10.0	8.5	9.1	11.4	11.7
Sweden	25.9	23.6	23.9	23.4	22.9	19.5	18.7	17.4	16.7	16.7
Switzerland	8.1	8.1	8.3	8.3	7.9	8.2	7.7	7.6	7.7	7.4
Turkey <sup>2</sup>	14.1	14.0	14.8	15.1	14.9	15.0	12.9	12.3	12.9	12.7
United Kingdom	16.5	15.5	15.6	16.7	16.0	16.5	15.4	15.0	15.3	14.8
United States	12.8	10.5	10.5	10.5	10.7	11.0	10.9	10.0	10.3	11.5
<i>Unweighted average</i>										
<b>OECD-average</b>	<b>13.1</b>	<b>12.3</b>	<b>12.3</b>	<b>12.1</b>	<b>12.1</b>	<b>12.1</b>	<b>11.8</b>	<b>11.4</b>	<b>11.4</b>	<b>11.9</b>
<b>OECD-EU21</b>	<b>13.8</b>	<b>12.7</b>	<b>12.6</b>	<b>12.3</b>	<b>12.4</b>	<b>12.3</b>	<b>12.2</b>	<b>12.0</b>	<b>11.8</b>	<b>12.6</b>

1. The 2011 average earnings figure for Greece was not available at the final compilation stage.
2. Wage figures are based on the old definition of average worker (ISIC D, Rev. 3).

StatLink  <http://dx.doi.org/10.1787/888932589506>


**Table II.7c. Income tax plus employee contributions less cash benefits,  
married couple at 100% and 67% of average earnings**

Tax burden as a % of gross wage earnings, two-earner married couple with two children

	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011
Australia	22.0	19.8	16.9	18.9	19.3	18.8	18.3	17.3	18.9	19.7
Austria	20.0	21.6	22.8	22.6	23.3	24.0	24.6	22.1	22.6	23.1
Belgium	34.9	33.8	32.8	32.9	32.9	32.9	33.3	32.5	32.9	33.0
Canada	22.0	20.2	20.2	20.2	20.5	18.8	19.0	18.2	18.2	18.5
Chile	5.3	5.4	5.4	5.4	5.4	5.4	5.5	5.5	6.6	6.6
Czech Republic	14.0	17.7	18.0	17.5	16.0	11.0	11.6	11.8	11.9	12.4
Denmark	38.8	37.0	35.7	35.6	35.7	35.9	35.6	35.1	33.7	33.9
Estonia	16.7	18.4	16.1	14.4	11.2	12.6	10.1	12.6	13.5	13.8
Finland	26.5	24.6	23.8	24.2	23.5	23.5	23.7	22.7	23.2	23.5
France	21.3	21.5	21.6	21.9	22.1	22.1	22.3	22.2	22.3	22.5
Germany	34.2	34.1	33.2	33.3	33.7	33.5	33.5	32.2	30.4	31.1
Greece <sup>1</sup>	16.8	16.6	17.3	17.4	18.4	18.3	18.3	19.5	19.9	..
Hungary	24.2	20.0	21.6	20.6	21.8	25.6	26.0	26.3	22.3	20.0
Iceland	21.8	25.2	26.0	26.3	25.6	25.0	24.3	22.3	24.4	25.5
Ireland	13.5	7.1	7.2	5.4	4.5	3.4	3.5	5.3	7.1	10.3
Israel	16.8	14.3	13.3	13.3	11.7	12.5	11.2	10.2	9.4	9.5
Italy	25.1	22.4	22.9	22.4	23.3	22.2	22.9	23.2	24.0	24.8
Japan	14.9	16.3	15.6	15.8	15.9	16.4	16.5	16.3	15.1	15.9
Korea	8.0	8.4	8.5	8.6	9.0	9.5	9.7	9.3	9.8	9.8
Luxembourg	12.6	8.5	9.0	10.0	10.7	12.1	12.4	11.6	12.2	13.5
Mexico	-0.6	2.0	2.5	1.9	2.3	3.2	2.5	3.2	3.4	4.2
Netherlands	30.0	27.4	28.0	28.3	26.4	26.3	26.8	24.9	24.9	24.7
New Zealand	19.0	19.2	19.3	19.6	15.9	16.1	15.6	14.7	13.8	13.1
Norway	24.4	24.8	24.9	24.0	24.2	24.7	24.8	24.6	24.7	24.9
Poland	27.3	27.3	27.5	27.8	28.2	23.0	20.4	20.1	20.3	20.7
Portugal	17.0	15.9	16.7	15.9	16.8	17.4	17.3	16.9	17.3	21.0
Slovak Republic	12.9	12.7	12.8	13.0	13.6	14.4	15.4	13.2	13.5	15.1
Slovenia	25.1	25.4	25.5	23.5	23.6	23.8	23.7	23.6	23.3	23.5
Spain	15.6	15.7	16.2	16.5	16.8	16.4	14.8	15.5	17.8	18.0
Sweden	28.3	25.9	26.4	26.1	25.0	21.8	21.2	20.0	19.3	19.4
Switzerland	10.0	9.9	9.9	10.0	9.6	10.0	8.3	8.9	8.9	8.9
Turkey <sup>2</sup>	28.1	29.0	29.8	30.1	29.9	30.0	27.9	27.3	27.9	27.7
United Kingdom	21.4	21.3	21.5	22.7	22.0	22.6	21.3	20.7	21.1	20.7
United States	20.5	18.1	18.1	18.1	18.4	18.7	16.0	17.7	18.0	17.2
<i>Unweighted average</i>										
<b>OECD-average</b>	<b>20.3</b>	<b>19.6</b>	<b>19.6</b>	<b>19.5</b>	<b>19.3</b>	<b>19.2</b>	<b>18.8</b>	<b>18.4</b>	<b>18.6</b>	<b>19.0</b>
<b>OECD-EU21</b>	<b>22.7</b>	<b>21.7</b>	<b>21.7</b>	<b>21.5</b>	<b>21.4</b>	<b>21.1</b>	<b>20.9</b>	<b>20.6</b>	<b>20.6</b>	<b>21.3</b>

1. The 2011 average earnings figure for Greece was not available at the final compilation stage.

2. Wage figures are based on the old definition of average worker (ISIC D, Rev. 3).

StatLink  <http://dx.doi.org/10.1787/888932589525>

**Table II.8a. Income tax plus employee and employer contributions less cash benefits, married couple at 100% and 33% of average earnings**

Tax burden as a % of labour costs, two-earner married couple with no children

	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011
Australia	27.4	25.1	25.1	25.5	25.1	24.2	23.5	23.1	23.1	22.9
Austria	44.6	44.5	45.1	45.1	45.3	45.5	45.7	44.3	44.5	44.7
Belgium	51.2	48.8	49.9	48.0	47.8	47.9	48.4	47.7	47.7	48.0
Canada	30.3	29.1	29.2	28.9	28.8	28.0	28.2	27.4	27.3	27.7
Chile	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Czech Republic	41.4	42.0	42.3	42.6	40.9	41.3	41.4	39.9	40.0	40.3
Denmark	40.8	39.4	39.0	38.9	38.9	39.0	38.7	38.1	36.8	37.0
Estonia	39.8	40.9	39.6	38.1	37.3	37.6	37.0	38.0	38.8	38.8
Finland	45.0	42.1	41.4	41.5	40.9	40.7	40.5	39.2	39.1	39.3
France	45.6	45.7	44.8	44.8	44.4	43.9	45.5	45.5	45.5	45.6
Germany	47.5	47.9	46.9	47.3	47.4	47.0	46.6	46.0	45.0	45.6
Greece <sup>1</sup>	35.6	35.6	36.0	35.7	36.6	37.5	37.4	38.1	38.1	..
Hungary	52.7	47.5	48.4	47.8	48.3	50.7	50.4	49.5	43.8	46.7
Iceland	23.8	27.1	27.7	28.2	28.2	27.0	27.6	26.1	28.6	29.5
Ireland	23.5	18.9	18.4	17.5	16.7	15.5	15.6	17.3	18.2	20.3
Israel	24.3	22.8	21.4	21.1	19.6	20.0	18.1	16.9	16.3	16.6
Italy	44.1	42.4	42.7	42.4	42.7	42.7	43.2	43.5	43.9	44.5
Japan	24.0	26.6	26.6	27.0	28.0	28.4	28.6	28.3	29.4	30.0
Korea	15.8	15.8	16.4	16.6	17.4	18.6	18.9	18.6	19.2	19.4
Luxembourg	28.9	26.2	26.5	27.1	27.5	28.3	26.6	25.9	26.2	27.7
Mexico	9.5	14.2	12.9	12.2	12.7	13.7	13.1	13.5	13.8	14.4
Netherlands	38.0	35.5	36.8	36.9	34.1	34.3	34.7	33.9	34.2	33.8
New Zealand	18.6	18.7	18.9	19.2	19.5	20.1	19.2	16.9	15.9	14.8
Norway	36.1	36.0	36.1	35.4	35.1	35.1	35.0	34.7	34.8	35.0
Poland	37.0	37.0	37.2	37.5	37.8	37.1	33.6	33.1	33.2	33.4
Portugal	33.8	33.1	33.1	32.4	32.6	32.9	32.9	32.7	32.7	34.0
Slovak Republic	40.7	41.5	39.7	35.3	35.7	35.5	36.0	33.2	33.7	35.8
Slovenia	44.5	44.4	44.5	43.3	43.0	41.4	40.4	39.9	40.1	40.2
Spain	36.0	36.0	36.2	36.3	36.4	36.3	35.5	35.7	36.8	36.9
Sweden	49.1	47.0	47.2	46.6	46.2	43.6	43.0	41.5	41.0	41.0
Switzerland	19.3	18.9	18.7	18.7	18.7	18.9	18.3	18.3	18.3	18.6
Turkey <sup>2</sup>	39.7	41.4	42.2	42.4	42.3	42.3	40.0	37.7	38.0	37.9
United Kingdom	29.1	30.3	30.5	30.5	30.6	30.8	29.7	29.1	29.4	28.5
United States	28.8	27.8	27.8	27.7	27.8	27.9	27.6	28.3	28.4	27.8
<i>Unweighted average</i>										
<b>OECD-average</b>	<b>33.9</b>	<b>33.4</b>	<b>33.4</b>	<b>33.1</b>	<b>33.0</b>	<b>32.9</b>	<b>32.6</b>	<b>32.0</b>	<b>32.0</b>	<b>32.2</b>
<b>OECD-EU21</b>	<b>40.4</b>	<b>39.4</b>	<b>39.3</b>	<b>38.8</b>	<b>38.6</b>	<b>38.5</b>	<b>38.2</b>	<b>37.7</b>	<b>37.6</b>	<b>38.1</b>

1. The 2011 average earnings figure for Greece was not available at the final compilation stage.

2. Wage figures are based on the old definition of average worker (ISIC D, Rev. 3).

StatLink  <http://dx.doi.org/10.1787/888932589544>

**Table II.8b. Income tax, married couple at 100% and 33% of average earnings**  
 Tax burden as a % of gross wage earnings, two-earner married couple with no children

	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011
Australia	22.8	20.7	20.7	21.0	20.6	19.6	19.0	18.2	18.3	18.3
Austria	9.4	10.2	11.2	11.0	11.3	11.6	11.9	10.8	11.0	11.3
Belgium	25.9	24.1	22.4	23.8	23.9	24.0	24.5	23.7	23.9	24.1
Canada	16.6	14.8	14.4	13.7	13.6	12.8	13.3	12.3	12.3	12.5
Chile	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Czech Republic	8.3	9.2	9.7	10.0	7.7	8.3	8.4	8.5	8.6	9.0
Denmark	27.6	27.2	26.8	26.7	26.8	26.9	26.7	26.1	25.3	25.4
Estonia	19.9	20.1	18.4	16.3	15.8	16.2	15.5	14.9	14.7	14.9
Finland	23.7	22.1	21.3	21.2	20.1	19.8	20.2	19.1	18.6	18.6
France	12.3	11.3	11.2	11.3	11.0	10.1	12.3	12.2	12.3	12.4
Germany	16.3	15.9	15.0	14.9	14.9	15.2	15.5	14.9	13.9	14.0
Greece <sup>1</sup>	1.6	1.6	2.0	1.6	2.9	3.9	3.8	4.7	4.7	..
Hungary	19.4	15.4	15.7	15.1	15.7	16.4	16.1	15.9	10.8	14.0
Iceland	19.9	22.6	23.3	23.9	23.9	22.9	23.0	20.7	21.7	22.7
Ireland	11.1	6.9	6.3	5.2	4.4	3.1	3.1	4.0	4.5	9.2
Israel	13.1	11.2	9.8	9.5	8.9	9.5	7.7	6.7	6.0	6.3
Italy	15.9	14.2	14.5	14.1	15.2	14.8	15.5	15.8	16.5	17.2
Japan	6.1	5.8	5.8	5.8	6.3	7.1	7.1	6.9	6.7	6.6
Korea	1.6	1.7	2.0	2.1	2.6	3.5	3.4	3.1	3.4	3.3
Luxembourg	7.7	4.8	5.1	5.5	5.9	6.5	6.4	5.2	5.6	5.8
Mexico	-4.3	-1.5	-0.7	-1.5	-0.9	0.2	-0.4	0.0	0.3	0.9
Netherlands	7.8	7.9	8.2	8.6	10.2	11.2	11.9	12.7	12.4	12.2
New Zealand	18.6	18.7	18.9	19.2	19.5	20.1	19.2	16.9	15.9	14.8
Norway	20.1	20.0	20.0	19.1	18.7	18.9	18.9	18.6	18.6	18.7
Poland	5.3	4.8	4.9	5.0	5.2	5.5	6.0	5.4	5.5	5.7
Portugal	7.1	6.2	6.2	5.3	5.6	6.0	6.0	5.7	5.7	7.3
Slovak Republic	6.2	6.3	5.0	5.0	5.5	5.1	5.9	2.3	2.9	5.6
Slovenia	11.9	11.8	11.9	10.4	10.5	8.9	8.2	8.1	8.4	8.5
Spain	10.1	10.1	10.3	10.5	10.6	10.7	9.7	10.1	11.5	11.7
Sweden	25.3	22.6	22.9	22.3	21.8	18.2	17.5	16.1	15.4	15.5
Switzerland	7.4	7.5	7.7	7.8	7.7	8.0	7.3	7.3	7.3	7.4
Turkey <sup>2</sup>	14.0	13.8	14.8	15.0	14.9	14.9	12.9	12.4	12.8	12.7
United Kingdom	15.1	15.3	15.4	15.4	15.5	15.6	14.6	14.2	14.3	13.5
United States	15.5	14.5	14.4	14.3	14.4	14.5	14.3	13.0	13.2	14.6
<i>Unweighted average</i>										
<b>OECD-average</b>	<b>12.9</b>	<b>12.3</b>	<b>12.2</b>	<b>12.0</b>	<b>12.1</b>	<b>12.1</b>	<b>11.9</b>	<b>11.4</b>	<b>11.3</b>	<b>12.0</b>
<b>OECD-EU21</b>	<b>13.7</b>	<b>12.8</b>	<b>12.6</b>	<b>12.3</b>	<b>12.4</b>	<b>12.3</b>	<b>12.4</b>	<b>11.9</b>	<b>11.7</b>	<b>12.8</b>

1. The 2011 average earnings figure for Greece was not available at the final compilation stage.
2. Wage figures are based on the old definition of average worker (ISIC D, Rev. 3).

StatLink  <http://dx.doi.org/10.1787/888932589563>

**Table II.8c. Income tax plus employee contributions less cash benefits,  
married couple at 100% and 33% of average earnings**

Tax burden as a % of gross wage earnings, two-earner married couple with no children

	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011
Australia	22.8	20.7	20.7	21.0	20.6	19.6	19.0	18.2	18.3	18.3
Austria	27.5	28.3	29.2	29.0	29.4	29.7	30.0	28.1	28.4	28.6
Belgium	38.1	35.7	34.1	35.0	34.7	34.8	35.2	34.5	34.7	34.8
Canada	22.4	21.1	20.9	20.7	20.6	19.7	20.1	19.1	19.1	19.4
Chile	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Czech Republic	20.8	21.7	22.2	22.5	20.2	20.8	20.9	19.5	19.6	20.0
Denmark	40.9	39.4	39.0	38.9	38.9	39.0	38.7	38.1	36.8	37.0
Estonia	19.9	21.1	19.4	17.3	16.4	16.8	16.1	16.7	17.5	17.7
Finland	30.7	28.1	27.3	27.5	26.8	26.4	26.3	25.2	25.5	25.6
France	25.7	24.9	24.8	24.9	24.6	23.8	26.0	25.9	26.0	26.1
Germany	36.8	36.9	35.8	36.3	36.6	36.4	36.2	35.5	34.4	34.9
Greece <sup>1</sup>	17.5	17.6	18.0	17.6	18.9	19.9	19.8	20.7	20.7	..
Hungary	31.9	27.9	29.2	28.6	30.1	33.4	33.1	32.9	27.8	31.5
Iceland	20.1	22.9	23.5	24.1	24.1	23.1	23.7	21.5	22.4	23.4
Ireland	15.0	10.6	10.1	9.1	8.2	6.9	7.0	8.9	9.9	12.2
Israel	20.6	18.2	16.8	16.6	15.4	16.2	14.4	13.3	12.6	12.9
Italy	25.1	23.4	23.7	23.3	24.3	24.3	25.0	25.3	26.0	26.7
Japan	16.1	17.4	17.4	17.7	18.6	19.2	19.3	19.1	19.7	20.0
Korea	8.3	8.6	9.1	9.2	9.7	10.8	11.0	10.7	11.2	11.3
Luxembourg	19.3	16.2	16.6	17.1	17.6	18.5	18.4	17.4	17.7	18.9
Mexico	-2.9	0.0	0.7	-0.1	0.5	1.5	0.9	1.3	1.6	2.2
Netherlands	30.8	28.3	29.4	29.4	28.0	27.9	28.3	27.7	27.7	27.5
New Zealand	18.6	18.7	18.9	19.2	19.5	20.1	19.2	16.9	15.9	14.8
Norway	27.9	27.8	27.8	26.9	26.5	26.7	26.7	26.4	26.4	26.5
Poland	26.5	26.4	26.7	27.0	27.4	26.5	23.8	23.2	23.4	23.6
Portugal	18.1	17.2	17.2	16.3	16.6	17.0	17.0	16.7	16.7	18.3
Slovak Republic	18.2	19.1	18.4	18.4	18.9	18.5	19.3	15.7	16.3	19.0
Slovenia	34.0	33.9	34.0	32.5	32.6	31.0	30.3	30.2	30.5	30.6
Spain	16.5	16.4	16.7	16.8	16.9	17.0	16.1	16.4	17.9	18.0
Sweden	32.3	29.6	29.9	29.3	28.8	25.2	24.5	23.1	22.4	22.5
Switzerland	14.0	13.8	13.8	13.8	13.7	14.0	13.3	13.3	13.4	13.6
Turkey <sup>2</sup>	28.0	28.8	29.8	30.0	29.9	29.9	27.9	27.4	27.8	27.7
United Kingdom	22.7	23.6	23.7	23.8	23.8	24.0	22.9	22.4	22.6	21.7
United States	23.1	22.1	22.1	22.0	22.1	22.2	19.8	20.6	20.9	20.2
<i>Unweighted average</i>										
<b>OECD-average</b>	<b>22.8</b>	<b>22.2</b>	<b>22.2</b>	<b>22.0</b>	<b>22.0</b>	<b>22.0</b>	<b>21.7</b>	<b>21.1</b>	<b>21.1</b>	<b>21.6</b>
<b>OECD-EU21</b>	<b>26.1</b>	<b>25.1</b>	<b>25.0</b>	<b>24.8</b>	<b>24.7</b>	<b>24.7</b>	<b>24.5</b>	<b>24.0</b>	<b>23.9</b>	<b>24.7</b>

1. The 2011 average earnings figure for Greece was not available at the final compilation stage.

2. Wage figures are based on the old definition of average worker (ISIC D, Rev. 3).

StatLink  <http://dx.doi.org/10.1787/888932589582>

Table II.9. Annual average gross wage earnings, single individual no children, 2000-11  
In US dollars using PPP

	2000		2003		2004		2005		2006		2007		2008		2009		2010		2011	
	Gross	Net	Gross	Net	Gross	Net	Gross	Net	Gross	Net	Gross	Net	Gross	Net	Gross	Net	Gross	Net	Gross	Net
Australia	31 505	23 125	35 540	27 031	36 812	28 020	37 866	28 695	39 048	29 685	40 012	30 666	40 783	31 587	43 820	34 154	44 192	34 345	44 853	34 863
Austria	33 031	22 804	36 486	24 812	37 684	25 165	38 385	25 704	41 039	27 316	41 784	27 646	43 705	28 730	44 709	30 050	45 157	30 223	46 211	30 785
Belgium	35 522	20 245	39 418	22 868	39 825	23 133	40 766	23 648	42 673	24 784	43 614	25 268	46 592	26 795	47 692	27 691	48 015	27 804	49 351	28 524
Canada	29 849	22 272	31 166	23 647	31 642	24 078	32 807	24 952	33 638	25 607	34 301	26 345	34 988	26 782	35 796	27 708	36 680	28 435	37 549	29 015
Chile	9 754	9 071	10 317	9 595	10 155	9 444	10 363	9 638	9 890	9 197	10 354	9 629	11 550	10 742	12 047	11 204	13 702	12 743	14 530	13 513
Czech Republic	11 324	8 777	13 970	10 710	14 630	11 156	15 301	11 623	16 643	12 913	17 988	13 870	19 117	14 598	20 259	15 743	20 207	15 670	20 868	16 077
Denmark	33 504	18 702	36 452	21 012	37 660	22 207	37 287	22 029	39 748	23 455	42 086	24 778	44 844	26 502	46 543	28 147	47 749	29 459	48 994	30 182
Estonia	8 637	6 742	11 088	8 538	11 776	9 201	12 559	10 073	14 335	11 650	16 117	13 104	18 302	15 032	18 191	14 814	18 293	14 739	18 639	14 995
Finland	27 180	17 875	30 086	20 501	32 213	22 186	33 552	23 042	35 316	24 513	37 823	26 320	40 727	28 362	42 465	30 035	43 523	30 616	43 798	30 729
France	28 470	20 273	30 748	21 852	31 499	22 433	33 055	23 459	34 755	24 635	36 316	26 216	38 062	27 445	39 296	28 348	39 927	28 781	41 361	29 798
Germany	35 582	20 210	40 530	22 953	42 495	24 530	44 643	25 797	46 756	26 878	48 542	28 042	51 007	29 588	51 086	29 943	52 361	31 729	54 949	33 019
Greece <sup>1</sup>	14 009	11 621	18 810	15 608	19 868	16 342	19 891	16 513	21 887	17 988	23 026	18 578	23 823	19 230	26 534	21 010	28 930	22 881		
Hungary	10 051	6 466	12 914	8 654	13 438	8 809	14 140	9 375	15 480	10 016	16 426	10 051	18 049	11 144	19 208	11 955	19 294	13 238	20 202	13 141
Iceland	32 172	23 988	35 548	25 739	38 198	27 490	41 785	30 019	42 887	30 960	44 901	32 854	46 397	33 754	39 730	29 305	38 756	28 060	40 507	29 049
Ireland	22 884	18 230	26 167	21 911	27 796	23 376	28 670	24 298	30 417	25 947	32 553	28 040	34 208	29 438	35 170	29 314	37 504	30 808	39 226	31 810
Israel	26 703	19 882	26 540	20 489	27 421	21 697	26 964	21 397	27 451	22 122	30 116	23 971	31 197	25 565	30 282	25 250	30 368	25 604	32 098	26 935
Italy	26 377	18 716	27 059	19 455	27 181	19 431	28 212	20 310	30 291	21 583	31 602	22 378	34 030	23 981	35 021	24 612	35 056	24 461	36 361	25 160
Japan	32 226	26 759	35 105	28 710	36 619	29 942	38 431	31 322	39 923	32 162	41 462	33 107	42 654	34 021	41 912	33 511	42 825	33 991	44 738	35 350
Korea	25 993	23 693	31 619	28 712	33 689	30 414	36 406	32 820	39 287	35 125	41 935	36 895	42 595	37 448	42 794	37 791	44 786	39 281	43 943	38 529
Luxembourg	38 178	27 234	42 015	31 691	43 974	32 968	44 142	32 714	47 615	34 962	48 977	35 411	51 902	37 683	53 161	39 210	53 479	39 174	53 480	38 464
Mexico	7 783	7 614	9 035	8 615	9 061	8 591	9 734	9 287	10 186	9 680	10 460	9 832	10 885	10 325	11 033	10 435	11 020	10 402	11 035	10 344
Netherlands	35 746	23 728	39 470	27 184	41 691	28 120	43 185	29 145	47 006	31 733	49 007	33 094	51 222	34 401	52 801	36 014	53 836	36 793	55 165	37 823
New Zealand	24 182	19 498	24 689	19 885	25 514	20 484	25 771	20 609	27 468	21 854	28 630	22 596	29 866	23 740	31 428	25 748	31 878	26 462	32 426	27 280
Norway	32 692	22 656	38 774	27 079	40 740	28 482	42 545	30 197	45 776	32 459	47 986	33 810	50 381	35 516	50 646	35 892	52 035	36 849	50 644	35 818
Poland	12 528	9 044	14 361	10 363	14 505	10 432	14 921	10 687	15 875	11 317	17 529	12 659	18 158	13 611	18 732	14 164	19 377	14 636	20 567	15 507
Portugal	15 612	12 107	18 902	14 650	19 130	14 820	20 519	16 049	22 506	17 512	24 398	18 824	25 709	19 846	26 951	20 855	27 186	20 987	27 836	21 013
Slovak Republic	9 604	7 706	10 332	8 209	11 062	8 650	12 114	9 477	13 366	10 407	14 662	11 390	16 559	12 781	17 618	13 848	17 908	14 031	18 589	14 341
Slovenia	16 730	10 781	18 927	12 219	20 362	13 116	21 225	13 857	22 519	14 672	23 252	15 614	24 858	16 642	25 241	16 927	26 349	17 578	27 578	18 363
Spain	23 596	18 913	25 740	20 647	26 403	21 100	26 953	21 483	28 779	22 885	30 201	23 982	32 288	26 058	34 049	27 309	34 636	27 110	35 528	27 741
Sweden	28 858	19 126	31 457	21 631	33 578	22 994	33 640	23 149	35 743	24 704	37 927	27 460	40 175	29 361	40 499	30 213	40 772	30 673	42 118	31 661
Switzerland	35 314	29 503	39 107	32 772	40 280	33 790	40 962	34 346	43 646	36 606	46 824	39 159	48 103	40 480	48 960	41 172	49 667	41 756	51 738	43 387
Turkey <sup>2</sup>	19 611	13 976	16 333	11 471	17 188	11 954	18 946	13 167	18 466	12 860	19 957	13 885	21 431	15 498	20 394	14 873	22 397	16 215	21 736	15 777
United Kingdom	39 173	29 063	43 705	32 027	46 342	33 908	47 682	34 879	50 143	36 661	51 494	37 585	51 290	38 168	51 045	38 163	52 036	38 824	52 013	38 952
United States	33 129	24 877	36 084	27 273	36 739	27 785	37 637	28 502	39 377	29 765	41 312	31 156	42 337	32 714	44 375	34 014	45 688	34 821	46 800	36 129
OECD Average	24 927	18 096	27 603	20 250	28 740	21 066	29 737	21 831	31 469	23 077	33 046	24 242	34 641	25 517	35 279	26 159	36 047	26 741	36 696	27 111

1. The 2011 average earnings figure for Greece was not available at the final compilation stage.
2. Turkey wage figures are based on the old definition of average worker (ISIC D, Rev. 3.1).

Table II.10. Annual average gross wage earnings, single individual no children, 2000-11 (national currency)<sup>1</sup>

	2000		2003		2004		2005		2006		2007		2008		2009		2010		2011	
	Gross	Net	Gross	Net	Gross	Net	Gross	Net	Gross	Net	Gross	Net	Gross	Net	Gross	Net	Gross	Net	Gross	Net
Australia	41 322	30 332	47 892	36 426	50 265	38 259	52 572	39 840	55 042	41 844	57 120	43 777	60 321	46 720	63 546	49 529	66 724	51 856	69 903	54 334
Austria	29 732	20 526	32 288	21 957	32 952	22 004	34 025	22 784	35 143	23 391	36 228	23 970	37 258	24 492	37 832	25 428	38 504	25 770	39 263	26 157
Belgium	31 644	18 035	34 643	20 098	35 704	20 739	36 673	21 273	37 674	21 880	38 659	22 397	40 698	23 405	40 998	23 805	41 499	24 030	42 740	24 703
Canada	36 764	27 431	38 220	29 000	38 945	29 636	39 816	30 283	40 628	30 928	41 546	31 909	43 189	33 060	42 879	33 191	44 717	34 665	46 163	35 671
Chile	2 770 353	2 576 428	3 163 503	2 942 058	3 255 122	3 027 263	3 458 172	3 216 100	3 594 042	3 342 459	3 856 095	3 586 168	4 218 584	3 923 283	4 478 647	4 165 142	5 508 104	5 122 537	5 907 326	5 493 813
Czech Republic	160 922	124 729	196 133	150 361	209 080	159 424	219 050	166 403	233 580	181 234	250 710	193 316	272 651	208 198	281 887	219 060	287 320	222 803	290 481	223 781
Denmark	281 700	157 242	311 300	179 444	316 500	186 627	320 300	189 227	330 900	195 259	346 400	203 947	359 300	212 344	367 051	221 974	376 073	232 025	382 850	235 854
Estonia	3 931	3 068	5 332	4 106	5 722	4 471	6 304	5 056	7 456	6 059	8 939	7 268	10 045	8 250	9 492	7 729	9 580	7 719	9 916	7 977
Finland	27 037	17 781	30 414	20 724	31 416	21 638	32 788	22 517	33 543	23 283	35 559	24 744	37 372	26 026	38 444	27 191	39 982	28 125	41 445	29 078
France	26 731	19 035	28 847	20 500	29 608	21 086	30 521	21 661	31 369	22 235	32 413	23 399	33 580	24 213	34 132	24 623	34 849	25 121	35 859	25 834
Germany	34 400	19 539	37 200	21 067	38 100	21 993	38 700	22 363	39 149	22 505	40 300	23 281	41 400	24 015	41 100	24 090	42 400	25 693	43 855	26 352
Greece <sup>2</sup>	9 496	7 877	12 960	10 753	13 819	11 367	14 203	11 791	15 301	12 575	16 539	13 344	16 700	13 480	18 541	14 681	20 457	16 180		
Hungary	1 084 214	697 527	1 556 892	1 043 367	1 697 268	1 112 667	1 818 360	1 205 600	1 988 652	1 286 740	2 156 184	1 319 406	2 336 124	1 442 307	2 436 408	1 516 415	2 511 852	1 723 482	2 624 088	1 706 947
Iceland	2 712 000	2 022 102	3 360 000	2 432 855	3 600 000	2 590 885	4 140 000	2 974 230	4 596 000	3 317 884	5 076 000	3 714 076	5 448 000	3 963 490	5 076 000	3 744 125	5 256 000	3 805 407	5 577 213	3 999 675
Ireland	22 008	17 532	26 546	22 228	27 963	23 517	28 963	24 547	29 931	25 533	31 185	26 861	32 550	28 011	31 802	26 507	32 308	26 540	32 841	26 633
Israel	91 884	68 412	96 324	74 362	96 912	76 682	100 224	79 531	101 388	81 708	108 516	86 375	111 936	91 726	112 908	94 149	113 280	95 509	119 016	99 874
Italy	21 550	15 291	23 113	16 618	23 723	16 959	24 450	17 602	25 241	17 985	25 805	18 273	26 845	18 918	27 419	19 270	28 224	19 694	29 030	20 088
Japan	4 987 116	4 140 942	4 903 985	4 010 618	4 921 998	4 024 511	4 978 855	4 057 883	4 979 155	4 011 225	4 988 400	3 983 177	4 983 948	3 975 163	4 828 001	3 860 274	4 773 076	3 788 423	4 781 406	3 778 126
Korea	19 395 847	17 679 599	25 114 192	22 805 660	26 816 239	24 209 198	28 721 809	25 892 253	30 440 171	27 215 346	32 233 620	28 359 362	33 467 499	29 423 684	34 410 564	30 387 885	36 929 183	32 390 144	36 154 826	31 700 925
Luxembourg	35 875	25 591	39 587	29 859	40 575	30 420	42 063	31 173	43 532	31 963	45 258	32 722	47 035	34 150	48 175	35 532	49 317	36 126	49 890	35 882
Mexico	47 469	46 441	61 574	58 713	65 394	62 005	69 370	66 184	73 208	69 572	77 145	72 518	81 306	77 124	84 727	80 135	87 324	82 428	89 944	84 307
Netherlands	31 901	21 176	36 600	25 207	37 900	25 563	38 700	26 118	40 800	27 543	42 000	28 362	43 146	28 977	44 412	30 292	45 215	30 901	45 904	31 473
New Zealand	34 923	28 159	36 993	29 794	38 611	30 999	39 559	31 635	40 843	32 495	43 022	33 955	44 521	35 389	46 653	38 221	48 007	39 850	49 395	41 557
Norway	298 385	206 788	353 448	246 837	366 161	255 986	378 498	268 644	397 765	282 046	420 917	296 570	440 936	310 835	451 967	320 298	469 247	332 303	487 324	344 661
Poland	23 061	16 649	26 450	19 086	26 999	19 416	27 889	19 975	29 271	20 867	32 292	23 320	33 711	25 270	34 878	26 372	36 121	27 284	38 557	29 070
Portugal	10 922	8 470	13 350	10 347	13 700	10 613	14 042	10 983	14 893	11 588	16 091	12 415	16 691	12 884	17 129	13 255	17 352	13 395	17 588	13 278
Slovak Republic	5 048	4 050	5 736	4 557	6 334	4 953	6 856	5 364	7 418	5 776	7 997	6 213	8 820	6 808	9 043	7 108	9 325	7 306	9 658	7 451
Slovenia	8 894	5 732	11 644	7 517	12 437	8 011	12 981	8 475	13 684	8 916	14 625	9 821	15 769	10 557	16 079	10 783	16 915	11 284	17 373	11 568
Spain	17 319	13 882	19 385	15 549	20 045	16 019	20 616	16 433	21 168	16 833	21 989	17 461	23 252	18 765	24 164	19 380	24 786	19 400	25 223	19 694
Sweden	263 581	174 686	293 776	202 004	305 732	209 363	315 492	217 096	324 618	224 362	336 818	243 870	352 470	257 589	362 291	270 277	368 208	277 001	375 436	282 221
Switzerland	65 370	54 613	69 487	58 230	70 649	59 267	71 386	59 856	72 378	60 703	74 923	62 659	74 495	62 690	75 085	63 142	75 331	63 332	77 414	64 920
Turkey <sup>3</sup>	5 545	3 952	12 636	8 874	13 959	9 708	15 737	10 937	15 645	10 895	17 238	11 993	19 074	13 794	18 709	13 644	21 661	15 683	22 636	16 430
United Kingdom	24 910	18 481	28 019	20 532	29 312	21 447	30 334	22 189	31 419	22 971	33 216	24 244	33 382	24 841	33 391	24 964	34 297	25 589	34 286	25 677
United States	33 129	24 877	36 084	27 273	36 739	27 785	37 637	28 502	39 377	29 765	41 312	31 156	42 337	32 714	44 375	34 014	45 688	34 821	46 800	36 129

1. The annual average gross wage earnings in euro area countries are expressed in euros for all years.
2. The 2011 earnings figure for Greece was not available at the final compilation stage.
3. Turkey wage figures are based on the old definition of average worker (ISIC D, Rev. 3.1).



## PART III

# Country details, 2011

This part of the publication provides the individual country details for 2008 that lie behind the comparative analysis. For each country, a table of detailed country results is followed by a description of the tax/benefit system.

All thirty country tables in this part of the report have a similar format. The left hand page of each table specifies the tax-benefit position of single persons in four cases, which differ by wage level and the presence of children (0/2). The right hand page of the table specifies the tax-benefit position of married couples, again discerning between four cases, which now differ by wage level, the presence of children (0/2) and one-/two earner situations.

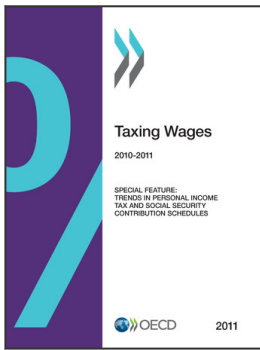
All tables start with gross wage earnings (line 1) and derive taxable income for the personal income tax levied by central government (line 4), taking into account a number of standard tax allowances (line 2) and taxable cash transfers (line 3). Taxable income allows one to determine central government income tax paid (line 7); including reductions in the form of tax credits (line 6). Total payments to general government (line 10) also include state and local income taxes (line 8) and employees' compulsory social security contributions (line 9). Take-home pay (line 12) is calculated as gross wage earnings less all payments to general government, plus universal cash transfers received from general government (line 11).

Line 13 reports employers' compulsory social security contributions (including payroll taxes). Average tax rate (line 14) are then calculated as:

- the share of income tax in gross wage earnings;
- the share of employees' social security contributions in gross wage earnings;
- the share of income tax and employees' social security contributions minus benefits in gross wage earnings; and
- the share of income tax and all social security contributions minus benefits in gross labour costs.

Marginal tax rates (line 15) are calculated similarly as:

- the increase in income tax and employees' contributions minus benefits as a share of the related increase in gross wage earnings (both for the principal earner and the spouse); and
- the increase in tax and all social security contributions minus benefits as a share of the related increase in gross labour costs (both for the principal earner and the spouse).



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