

Part II

Tax Burden Trends 2000-2006

This Part provides unique 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. This Part provides detailed results of the evolution of the tax burden for 2000-2006.

This Section includes historical figures using the new definition for the average worker since 2000. The evolution of the tax burden for the eight family types in the period 2000 to 2006 is presented in Tables 1-8, Part II of this Report.

Each of the Tables 1-8 corresponds to a particular family type and each is divided into three parts. Part (a) contains the tax wedge that comprises income taxes plus employee and employer social security contributions (including any applicable payroll taxes) less cash benefits, Part (b) provides data related to the burden of income taxes, and Part (c) depicts the burden of income taxes plus employee social security contributions less cash benefits (net tax burden). Given the wealth of data that these Tables provide, it would not be possible to fully discuss all of the information. Therefore, the discussion will focus on some observable trends over this period and will highlight selected important year-to-year changes.

Important trends

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 tended to decline when one compares the levels in 2006 with those in 2000 for all of the family types considered in this Report. The reductions over the period in the OECD average have been one percentage point or less except for single parents (-1.5 percentage points), but the EU-15 and EU-19 averages have fallen by more than one percentage point in almost all family types (except for single average workers earning average and five-thirds of the average wage level).

In terms of OECD average tax wedge, it has declined from 0.3 percentage points (for single average workers earning average and five-thirds of the average wage level) to a reduction of 1.5 percentage points (for single parents at two-thirds of the average wage level).

The decline in the OECD net average tax burden ranges from 0.1 percentage points (for single average workers earning the average wage level) to 1.1 percentage points (for single parents earning two-thirds of the average wage level).

The OECD average personal income tax burden has also declined for all family types in the period considered. The reduction ranges from 0.4 percentage point (for single average workers at the average wage level) to 0.9 percentage points (for single average workers earning two-thirds of the average wage level).

Tax wedge

Focusing on the overall tax wedge, it is useful to note those countries where there have been the most significant changes. The most significant reductions for at least one family-type, exceeding five percentage points, can be observed in seven OECD member countries – Australia, Hungary, Iceland, Ireland, the Netherlands, New Zealand and the Slovak Republic. The largest decline is observed in Ireland where single parents have benefited

from a reduction in the wedge of 28.8 percentage points. In this particular case, all family types enjoyed a significant reduction in the wedge (only lower than five per cent in the case of single workers earning two-thirds of the average wage level), ranging from a decline of 5.2 percentage points (single average worker earning five-thirds of the average wage level) to 28.8 percentage points (single parent). Also in New Zealand and the Slovak Republic married couples earning the average and four-thirds of the average wage level enjoyed a reduction of more than five percentage points in the wedge. This is also the case for single parents in New Zealand.

The reductions observed in Australia, Hungary, Iceland and the Netherlands have been focused in nature as well. In Australia, single parents (-6.2 percentage points) and one-earner couples (-6.7 percentage points) have enjoyed the most significant reductions. In Hungary, single parents and single workers earning two-thirds of the average wage level are the most benefited from the reduction in the tax wedge (-9 and -8.5 percentage points respectively).

It is interesting to note that in Iceland single average workers earning five-thirds of the average wage level enjoyed the largest reduction in tax wedge (-5.2 percentage points), while for single parent the tax burden increased more than five percentage points (6.9 percentage points). Also, in the Netherlands, while the most significant reductions have affected single parents (-5.2 percentage points), the highest increase in tax wedge has affected one-earned married couples (7.4 percentage points).

The tax wedge has decreased for all family types in almost half of the OECD member countries (Australia, Belgium, Denmark, Finland, Hungary, Ireland, Italy, Luxembourg, Portugal, the Slovak Republic, Sweden, and the United States) while it has increased across all family types in eight countries (Austria, Japan, Korea, Mexico, Poland, Spain, Turkey and the United Kingdom).

Personal income tax

Over the time period in question, the personal income tax burden has decreased for all family types in ten of the OECD member countries: Belgium, Canada, Denmark, Finland, Germany, Ireland, Poland, Portugal, Sweden, and the United States. The most significant reductions affecting all of the family types are noted in Ireland with a range of -6.6 percentage points (single workers at two-thirds of the average wage level, two-earning married couples where the spouse is earning one-third of the average wage level and two-earning married couple without children where the spouse is earning one-third of the average wage level) to -2.2 percentage points (single parents earning two-thirds of the average wage level).

There are other four OECD member countries with reductions in the personal income tax exceeding five percentage points in some family types: the Czech Republic (-6.7 for one-earner married couple), Hungary (-9.1 for single workers at two-thirds of the average wage level), Iceland (-6.2 for single average workers earning five-thirds of the average wage level) and the Slovak Republic (-6.2 for single parents and -8.6 for one-earned married couple).

At the other extreme, the personal income tax burden has increased across all family types in seven OECD member countries: Austria, Japan, Korea, Mexico, New Zealand, Spain and Switzerland. However, the changes have been small in Japan (0.0-1.0 percentage points), Korea (0.4-1.1 percentage points) and Switzerland (0.4-0.7 percentage points).

Increases exceeding five percentage points are only observed in two of the OECD member countries: 5.7 percentage points in Australia (single parents) and 8.2 percentage points in the Netherlands (one-earner married couple). Note that, in both cases, these changes have been offset by increases in cash benefits (see below).

Net personal income tax

Turning to the net tax burden, which takes into account employee social security contributions as well as cash benefits, one can observe that with the exception of Australia, Ireland, the Netherlands and New Zealand, the significant reductions noted for the personal tax burden have been diminished by increases in employee social security contributions and/or reductions in cash benefits. In the case of Australia, Ireland, the Netherlands and New Zealand, the changes to employee social security contributions and/or cash benefits have led to further gains over the time period in question particularly for single parents and one-earner couples.

The reduction in the net tax burden, with respect to 2000, now exceeds five percentage points for single parents in Australia (-6.2 percentage points), Hungary (-6.5 percentage points), the Netherlands (-5.8 percentage points), Portugal (-5.2 percentage points) and New Zealand (-10.5 percentage points); for one-earner couples in Australia (-6.8 percentage points), and New Zealand (-10.9 percentage points). Additionally, in this period the tax burden decreased 7.6 percentage points for two-earner married couples where the spouse is earning five-thirds of the average wage level in New Zealand. In the case of Ireland, the net tax burden has decreased across all family types, the savings being particularly significant for families. The reductions range from -3.9 percentage points for single workers at 67 per cent of the average wage to -34.2 percentage points for single parents.

There are also reductions in the net tax burden exceeding five percentage points in this period for single workers at two-thirds the average wage in Hungary (-7.2 percentage points) and for single workers earning five-thirds of the average wage in Iceland (-6.2 percentage points).

Additionally, between 2000 and 2006, nine OECD countries experienced a reduction of the net personal income tax for all family types: Australia, Denmark, Finland, Hungary, Ireland, Luxembourg, Portugal, Sweden and the United States.

During the period considered, seven OECD countries show an increase exceeding five percentage points in the net tax burden for one family type: the Czech Republic (single parents, 8.3 percentage points), Greece (single workers at five-thirds of the average wage level, 6.5 percentage points), Iceland (single parent, 6.2 percentage points), the Netherlands (one-earner couple with two children, 5.5 percentage points), Poland (single parent, 5.6 percentage points), the Slovak Republic (single parent, 5.8 percentage points) and Turkey (single worker earning five-thirds of the average wage level, 5.9 percentage points).

Progressivity

In the discussion of the results for 2006, attention was paid to how the *Taxing Wages* results could be used to assess the progressivity of personal income taxes as well as evaluating the tax treatment of families *versus* a single person. The results presented in Part II can be used to look at the evolution of these two measures.

The degree of progressivity of the personal income tax system can be assessed by comparing the burden faced by single persons earning two-thirds of the average wage with

the burden faced by their counterparts earning five-thirds 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.

By comparing the situation in 2000 versus the one in 2006, one can assess whether there has been any change in this measure of progressivity. On average, the progressivity of the personal income taxes has very slightly decreased in OECD countries. In both years, the tax burden of a single worker earning two-thirds of the average wage was about one-half that of the worker earning five-thirds of the average wage.

When one compares the situation in each OECD country, one observes that personal income taxes have become more progressive in eighteen countries, although none more so than in Hungary, where the burden of the lower paid worker in 2000 was about three-fifths of the higher paid worker while in 2006 the burden of the lower paid worker represents slightly less than one-third of that for the higher paid worker.

Personal income taxes have become slightly less progressive (using this measure) in ten OECD countries: Australia, Austria, France, Iceland, Korea, Mexico, Norway, Spain, Turkey and the United States.

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 at the average wage with two children and the single worker at the same income level without children. 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 (the difference between the personal tax of a single worker and that of a married one-earner couple) enjoyed by a one-earner married couple relative to a single worker at the average wage have slightly increased between 2000 and 2006 (+0.58 percentage points).

The savings for the one-earner married couple has increased in 13 countries and declined in 14 others. In two countries, the fiscal savings have increased by more than 5 percentage points: in Ireland (increasing 8.10 percentage points from 14.9 to 23 per cent of income) and New Zealand (increasing 12.5 percentage points from 5.8 to 18.3 per cent of income). In contrast, the fiscal savings have decreased by more than 4.5 percentage points in only one country, the Czech Republic (falling 4.7 percentage points since 2000 reaching 22.2 per cent of income in 2006).

Table II.1a. Evolution of the tax burden, 2000-2006

Single persons without children at 67% of average earnings**Income tax plus employee and employer contributions less cash benefits as a % of labour costs**

	2000	2001	2002	2003	2004	2005	2006
Australia	25.4	23.2	23.7	24.3	24.3	24.8	24.4
Austria	43.2	42.9	43.1	43.5	43.9	43.1	43.5
Belgium	51.3	50.7	50.5	49.6	48.9	49.2	49.1
Canada	27.8	27.2	27.4	27.2	27.5	27.4	27.6
Czech Republic	41.4	41.3	41.5	41.7	41.9	42.0	40.1
Denmark	41.2	40.5	39.8	39.8	39.3	39.2	39.3
Finland	43.0	41.4	40.9	40.0	39.4	39.5	38.9
France	47.4	47.6	47.4	45.0	42.4	41.8	44.5
Germany	48.6	47.7	48.1	48.8	47.8	47.3	47.4
Greece	35.5	35.1	34.3	34.4	34.9	34.8	35.4
Hungary	51.4	50.9	48.2	44.5	44.8	43.1	42.9
Iceland	19.7	20.9	22.6	23.6	23.8	23.7	23.6
Ireland ¹	18.1	17.4	16.7	16.2	20.0	16.8	16.3
Italy	43.1	42.7	42.7	41.1	41.4	41.7	41.5
Japan	23.4	23.5	29.3	26.1	26.1	26.5	27.5
Korea ¹	14.9	15.0	14.8	15.0	15.5	15.6	16.0
Luxembourg	32.8	31.2	29.0	29.3	29.6	30.2	30.6
Mexico	7.2	8.1	10.9	12.0	10.5	10.0	10.6
Netherlands	42.0	38.9	39.1	40.0	40.8	41.6	40.6
New Zealand	18.6	18.6	18.7	18.8	18.8	18.9	19.0
Norway	35.1	35.2	35.2	34.9	35.0	34.3	34.3
Poland	42.2	41.7	41.7	42.0	42.2	42.3	42.5
Portugal	33.2	32.2	32.3	32.4	32.4	31.8	31.7
Slovak Republic	40.6	41.3	40.8	40.9	39.6	35.2	35.6
Spain	34.7	35.3	35.7	34.7	35.2	35.5	35.9
Sweden	48.6	47.8	46.8	47.0	47.2	46.6	46.0
Switzerland	27.3	27.3	27.3	26.9	26.6	26.7	26.9
Turkey ¹	39.1	42.6	41.5	41.0	41.9	41.9	42.0
United Kingdom	28.5	28.1	28.3	29.8	30.0	30.2	30.4
United States	26.9	26.9	26.7	26.5	26.4	26.3	26.4
<i>Unweighted average:</i>							
OECD	34.4	34.1	34.2	33.9	33.9	33.6	33.7
EU-15	39.4	38.6	38.3	38.1	38.2	38.0	38.1
EU-19	40.3	39.7	39.3	39.0	39.0	38.5	38.5

1. Ireland, Korea and Turkey wage figures are based on the old definition of average worker (ISIC D, rev3.)


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Table II.1b. Evolution of the tax burden, 2000-2006
Single persons without children at 67% of average earnings
Income Tax as a % of gross wage earnings

	2000	2001	2002	2003	2004	2005	2006
Australia	20.7	18.4	19.0	19.7	19.7	20.3	19.9
Austria	7.5	8.1	8.4	9.0	9.6	8.5	9.0
Belgium	22.7	22.8	22.7	21.7	21.5	21.6	21.4
Canada	15.1	14.2	14.0	13.9	13.9	13.0	13.2
Czech Republic	8.3	8.2	8.5	8.7	9.0	9.2	6.6
Denmark	27.7	27.9	27.3	27.3	26.8	26.7	26.7
Finland	21.2	20.3	20.1	19.6	18.8	18.7	17.6
France	12.3	12.4	12.5	12.2	12.1	12.4	12.5
Germany	17.6	16.4	16.7	17.1	16.1	15.0	15.0
Greece	1.5	1.1	0.0	0.0	0.6	0.5	1.2
Hungary	17.5	18.0	15.4	11.2	10.8	8.7	8.4
Iceland	15.6	16.5	18.2	18.9	19.2	19.0	18.9
Ireland ¹	11.1	8.0	7.2	6.6	6.7	5.3	4.6
Italy	14.5	14.1	14.5	12.4	12.8	13.2	13.6
Japan	5.5	5.5	5.0	5.3	5.3	5.2	5.7
Korea ¹	0.7	0.9	0.8	0.9	1.1	1.0	1.1
Luxembourg	9.6	8.0	5.7	6.0	6.3	6.8	7.2
Mexico	-5.9	-5.2	-3.8	-3.2	-2.7	-3.3	-2.9
Netherlands	5.2	4.0	4.2	3.3	3.5	4.2	4.4
New Zealand	18.6	18.6	18.7	18.8	18.8	18.9	19.0
Norway	18.9	19.1	19.1	18.8	18.8	17.8	17.7
Poland	5.6	4.8	4.8	4.9	4.9	4.8	4.9
Portugal	6.3	5.1	5.2	5.3	5.4	4.6	4.5
Slovak Republic	5.9	6.1	5.3	5.5	5.0	4.9	5.3
Spain	8.4	9.1	9.7	8.4	9.0	9.5	9.9
Sweden	24.7	23.7	22.4	22.6	22.9	22.2	21.5
Switzerland	7.3	7.3	7.3	7.3	7.4	7.6	7.8
Turkey ¹	13.2	13.7	13.9	13.4	14.4	14.5	14.5
United Kingdom	14.7	14.6	14.8	15.0	15.1	15.2	15.4
United States	13.5	13.4	13.2	13.0	12.9	12.8	12.9
<i>Unweighted average:</i>							
OECD	12.2	11.8	11.7	11.5	11.5	11.3	11.2
EU-15	13.7	13.0	12.8	12.4	12.5	12.3	12.3
EU-19	12.7	12.3	11.9	11.4	11.4	11.2	11.0

1. Ireland, Korea and Turkey wage figures are based on the old definition of average worker (ISIC D, rev3.)

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Table II.1c. Evolution of the tax burden, 2000-2006

Single persons without children at 67% of average earnings**Income tax plus employee contributions less cash benefits as a % of gross wage earnings**

	2000	2001	2002	2003	2004	2005	2006
Australia	20.7	18.4	19.0	19.7	19.7	20.3	19.9
Austria	25.6	26.2	26.5	27.0	27.6	26.6	27.0
Belgium	35.8	35.9	35.8	34.8	34.6	34.8	34.8
Canada	19.6	18.9	18.9	19.0	19.1	19.0	19.1
Czech Republic	20.8	20.7	21.0	21.2	21.5	21.7	19.1
Denmark	40.8	40.0	39.3	39.3	38.8	38.7	38.8
Finland	28.1	26.8	26.1	25.7	24.8	25.0	24.3
France	25.7	25.9	25.8	25.8	25.7	26.0	26.1
Germany	38.1	36.9	37.4	38.1	36.9	36.4	36.6
Greece	17.4	17.0	15.9	16.0	16.6	16.5	17.2
Hungary	30.0	30.5	27.9	23.7	24.3	22.2	22.8
Iceland	15.9	16.8	18.5	19.2	19.5	19.3	19.2
Ireland ¹	11.1	10.4	9.6	9.1	11.4	7.9	7.3
Italy	23.7	23.3	23.7	21.6	22.0	22.4	22.8
Japan	15.5	15.5	18.7	16.8	16.8	17.1	17.9
Korea ¹	7.4	7.6	7.5	7.8	8.1	8.1	8.3
Luxembourg	23.5	21.9	19.4	19.8	20.0	20.7	21.1
Mexico	-4.6	-4.0	-2.5	-2.0	-1.4	-2.1	-1.6
Netherlands	32.6	29.0	29.1	30.4	30.9	31.9	31.2
New Zealand	18.6	18.6	18.7	18.8	18.8	18.9	19.0
Norway	26.7	26.9	26.9	26.6	26.6	25.6	25.5
Poland	30.4	29.9	29.8	30.1	30.4	30.5	30.8
Portugal	17.3	16.1	16.2	16.3	16.4	15.6	15.5
Slovak Republic	17.9	18.9	18.1	18.3	18.4	18.3	18.7
Spain	14.7	15.4	16.0	14.7	15.3	15.8	16.3
Sweden	31.7	30.7	29.4	29.6	29.9	29.2	28.5
Switzerland	18.9	18.9	18.9	18.6	18.5	18.6	18.8
Turkey ¹	27.2	29.7	28.9	28.4	29.4	29.5	29.5
United Kingdom	22.2	21.9	22.1	23.2	23.3	23.5	23.7
United States	21.1	21.0	20.9	20.6	20.6	20.5	20.6
<i>Unweighted average:</i>							
OECD	22.5	22.2	22.1	21.9	22.2	21.9	22.0
EU-15	25.9	25.2	24.8	24.7	25.0	24.7	24.7
EU-19	25.6	25.1	24.7	24.5	24.7	24.4	24.3

1. Ireland, Korea and Turkey wage figures are based on the old definition of average worker (ISIC D, rev3.)


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Table II.2a. Evolution of the tax burden, 2000-2006

Single persons without children at 100% of average earnings**Income tax plus employee and employer contributions less cash benefits as a % of labour costs**

	2000	2001	2002	2003	2004	2005	2006
Australia	30.6	27.3	27.7	28.0	28.0	28.3	28.1
Austria	47.3	46.9	47.1	47.4	48.1	47.9	48.1
Belgium	57.1	56.7	56.3	55.7	55.4	55.4	55.4
Canada	33.2	32.0	32.1	32.0	32.0	31.9	32.1
Czech Republic	42.7	42.6	42.9	43.2	43.5	43.8	42.6
Denmark	44.3	43.6	42.6	42.6	41.3	41.1	41.3
Finland	47.8	46.4	45.9	45.0	44.5	44.6	44.1
France	49.6	49.8	49.8	49.8	49.9	50.1	50.2
Germany	54.0	53.0	53.5	54.2	53.2	52.4	52.5
Greece	38.4	38.1	37.7	37.7	39.5	40.4	41.2
Hungary	54.6	55.8	53.7	50.8	51.8	51.1	51.0
Iceland	26.1	26.9	28.4	29.2	29.4	29.0	28.6
Ireland ¹	28.9	25.8	24.5	24.2	25.0	23.5	23.1
Italy	46.4	46.0	46.0	45.0	45.4	45.4	45.2
Japan	24.8	24.9	30.5	27.4	27.3	27.7	28.8
Korea ¹	16.4	16.4	16.1	16.3	17.2	17.3	18.1
Luxembourg	38.6	37.0	34.2	34.7	35.1	35.9	36.5
Mexico	12.6	13.2	15.8	16.8	15.3	14.7	15.0
Netherlands	39.7	37.2	37.4	37.1	38.8	38.9	44.4
New Zealand	19.4	19.4	19.5	19.7	20.0	20.4	20.9
Norway	38.6	39.2	38.6	38.1	38.1	37.2	37.3
Poland	43.2	42.9	42.9	43.1	43.4	43.5	43.7
Portugal	37.3	36.4	36.6	36.8	36.8	36.3	36.3
Slovak Republic	41.8	42.8	42.5	42.9	42.5	38.3	38.5
Spain	38.6	38.8	39.1	38.5	38.7	38.9	39.1
Sweden	50.1	49.1	47.8	48.2	48.4	48.1	47.9
Switzerland	30.0	30.1	30.1	29.7	29.4	29.5	29.7
Turkey ¹	40.4	43.6	42.5	42.2	42.8	42.8	42.8
United Kingdom	32.2	31.9	32.0	33.5	33.6	33.7	33.9
United States	29.5	29.4	29.2	29.0	29.0	28.9	28.9
<i>Unweighted average:</i>							
OECD	37.8	37.4	37.4	37.3	37.4	37.2	37.5
EU-15	43.4	42.4	42.0	42.0	42.2	42.2	42.6
EU-19	43.8	43.2	42.8	42.7	42.9	42.6	42.9

1. Ireland, Korea and Turkey wage figures are based on the old definition of average worker (ISIC D, rev3.)


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Table II.2b. Evolution of the tax burden, 2000-2006
Single persons without children at 100% of average earnings
Income Tax as a % of gross wage earnings

	2000	2001	2002	2003	2004	2005	2006
Australia	26.1	22.7	23.2	23.7	23.7	24.0	23.7
Austria	12.9	13.3	13.5	13.9	15.0	14.6	14.9
Belgium	29.0	29.0	28.7	28.0	27.9	27.9	27.8
Canada	19.5	18.0	17.6	17.5	17.1	16.4	16.8
Czech Republic	10.1	10.0	10.4	10.8	11.3	11.6	10.0
Denmark	32.4	32.6	31.6	31.6	30.3	30.1	30.2
Finland	27.2	26.4	26.3	25.8	25.0	24.9	23.9
France	15.4	15.6	15.8	15.3	15.2	15.4	15.6
Germany	24.0	22.8	23.2	23.6	22.6	21.1	21.1
Greece	5.2	4.9	4.3	4.2	6.5	7.7	8.7
Hungary	23.2	25.9	24.0	20.5	20.9	20.2	19.7
Iceland	22.4	22.9	24.5	24.9	25.1	24.7	24.3
Ireland ¹	15.2	12.0	11.4	11.1	11.8	10.2	9.7
Italy	19.0	18.5	18.9	17.7	18.1	18.1	18.4
Japan	7.0	7.0	6.4	6.7	6.6	6.6	7.3
Korea ¹	2.3	2.4	2.2	2.2	2.8	2.8	3.4
Luxembourg	16.2	14.7	11.7	12.2	12.7	13.3	14.0
Mexico	0.8	1.5	2.7	3.2	3.7	3.1	3.5
Netherlands	8.9	10.5	11.0	10.2	10.7	11.1	13.4
New Zealand	19.4	19.4	19.5	19.7	20.0	20.4	20.9
Norway	22.9	23.6	23.0	22.4	22.3	21.2	21.2
Poland	6.8	6.3	6.2	6.3	6.3	6.3	6.3
Portugal	11.4	10.3	10.6	10.7	10.8	10.2	10.2
Slovak Republic	7.5	8.2	7.7	8.2	8.8	8.7	9.0
Spain	13.4	13.8	14.1	13.4	13.6	13.9	14.1
Sweden	26.7	25.4	23.6	24.2	24.5	24.3	24.1
Switzerland	10.4	10.4	10.4	10.4	10.6	10.7	10.8
Turkey ¹	14.7	14.9	15.1	14.8	15.5	15.5	15.5
United Kingdom	17.1	17.1	17.2	17.3	17.4	17.5	17.6
United States	16.3	16.2	16.0	15.8	15.7	15.6	15.7
<i>Unweighted average:</i>							
OECD	16.1	15.9	15.7	15.5	15.8	15.6	15.7
EU-15	18.3	17.8	17.5	17.3	17.5	17.4	17.6
EU-19	16.9	16.7	16.3	16.1	16.3	16.2	16.2

1. Ireland, Korea and Turkey wage figures are based on the old definition of average worker (ISIC D, rev3.)


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Table II.2c. Evolution of the tax burden, 2000-2006

Single persons without children at 100% of average earnings**Income tax plus employee contributions less cash benefits as a % of gross wage earnings**

	2000	2001	2002	2003	2004	2005	2006
Australia	26.1	22.7	23.2	23.7	23.7	24.0	23.7
Austria	31.0	31.4	31.6	32.0	33.0	32.7	33.0
Belgium	43.0	43.0	42.7	42.0	41.9	41.9	41.8
Canada	25.4	24.1	24.1	24.1	23.9	23.9	24.2
Czech Republic	22.6	22.5	22.9	23.3	23.8	24.1	22.5
Denmark	44.1	43.3	42.3	42.2	40.9	40.8	40.9
Finland	34.2	32.9	32.4	31.9	31.1	31.3	30.7
France	28.8	29.1	29.1	28.9	28.8	29.0	29.1
Germany	44.5	43.4	43.9	44.6	43.5	42.5	42.7
Greece	21.1	20.8	20.2	20.2	22.5	23.7	24.7
Hungary	35.7	38.4	36.5	33.0	34.4	33.7	34.0
Iceland	22.6	23.1	24.7	25.2	25.3	24.9	24.5
Ireland ¹	20.3	16.9	16.4	16.0	16.9	15.3	14.8
Italy	28.2	27.6	28.1	26.9	27.3	27.3	27.6
Japan	17.0	17.0	20.0	18.2	18.2	18.5	19.5
Korea ¹	9.0	9.1	8.9	9.1	9.9	9.9	10.6
Luxembourg	30.1	28.6	25.5	26.0	26.5	27.3	27.9
Mexico	2.4	3.0	4.2	4.7	5.2	4.6	5.0
Netherlands	33.2	30.5	30.6	31.0	32.5	32.5	36.1
New Zealand	19.4	19.4	19.5	19.7	20.0	20.4	20.9
Norway	30.7	31.4	30.8	30.2	30.1	29.0	29.0
Poland	31.6	31.3	31.3	31.5	31.8	31.9	32.2
Portugal	22.4	21.3	21.6	21.7	21.8	21.2	21.2
Slovak Republic	19.5	21.0	20.5	21.0	22.2	22.1	22.4
Spain	19.8	20.1	20.4	19.7	20.0	20.2	20.5
Sweden	33.7	32.4	30.6	31.2	31.5	31.3	31.1
Switzerland	22.0	22.0	22.0	21.7	21.6	21.8	21.9
Turkey ¹	28.7	30.9	30.1	29.8	30.5	30.5	30.5
United Kingdom	25.5	25.3	25.4	26.4	26.6	26.6	26.8
United States	23.9	23.9	23.7	23.4	23.4	23.3	23.4
<i>Unweighted average:</i>							
OECD	26.6	26.2	26.1	26.0	26.3	26.2	26.4
EU-15	30.7	29.8	29.4	29.4	29.7	29.6	29.9
EU-19	30.0	29.5	29.0	28.9	29.3	29.2	29.5

1. Ireland, Korea and Turkey wage figures are based on the old definition of average worker (ISIC D, rev3.)

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Table II.3a. Evolution of the tax burden, 2000-2006

Single persons without children at 167% of average earnings**Income tax plus employee and employer contributions less cash benefits as a % of labour costs**

	2000	2001	2002	2003	2004	2005	2006
Australia	38.4	34.3	35.1	36.0	36.1	35.6	34.3
Austria	50.4	50.6	50.6	50.6	50.4	50.4	50.7
Belgium	62.6	62.3	62.0	61.3	61.3	60.8	60.7
Canada	35.3	33.2	33.2	33.0	33.2	33.2	33.3
Czech Republic	44.9	44.8	45.2	45.5	45.9	46.2	46.1
Denmark	51.6	51.0	50.2	50.1	49.5	49.3	49.5
Finland	53.5	52.1	51.7	50.9	50.3	50.4	49.9
France	51.7	52.0	52.3	52.1	52.5	53.1	53.2
Germany	56.0	55.0	55.2	57.3	55.7	53.8	53.8
Greece	40.3	44.3	44.2	44.3	46.1	47.2	47.9
Hungary	59.1	58.8	57.9	57.6	57.7	56.7	56.5
Iceland	38.0	38.3	39.8	38.4	37.6	35.2	32.7
Ireland ¹	39.4	35.8	34.5	34.6	35.8	34.9	34.2
Italy	50.3	49.8	49.9	49.9	50.3	50.0	49.8
Japan	28.6	28.8	32.2	30.0	30.0	30.3	31.6
Korea ¹	21.2	20.7	20.4	21.3	21.7	21.4	21.7
Luxembourg	46.6	44.9	41.9	42.3	42.6	43.1	43.5
Mexico	19.4	19.7	21.7	22.6	21.3	21.8	21.9
Netherlands	44.8	41.5	41.7	41.4	42.5	42.4	46.0
New Zealand	24.2	24.6	25.0	25.4	25.7	26.2	26.7
Norway	45.2	45.6	45.2	44.9	44.9	43.9	42.9
Poland	44.1	43.9	43.9	44.1	44.5	44.4	44.8
Portugal	42.3	41.4	41.7	41.9	42.0	41.7	41.7
Slovak Republic	45.1	46.1	45.9	46.3	44.3	40.3	40.5
Spain	41.1	41.8	42.7	42.2	42.4	42.5	42.6
Sweden	55.7	55.1	54.0	54.4	54.8	54.7	54.6
Switzerland	34.3	34.4	34.4	34.0	33.8	33.9	34.1
Turkey ¹	35.0	42.9	44.0	44.2	44.5	44.6	44.7
United Kingdom	35.2	35.3	35.5	37.1	37.2	37.4	37.6
United States	34.7	34.5	34.2	33.6	33.5	33.4	33.5
<i>Unweighted average:</i>							
OECD	42.3	42.1	42.2	42.2	42.3	42.0	42.0
EU-15	48.1	47.5	47.2	47.4	47.5	47.4	47.7
EU-19	48.1	47.7	47.4	47.6	47.7	47.3	47.6

1. Ireland, Korea and Turkey wage figures are based on the old definition of average worker (ISIC D, rev3.)


StatLink  : <http://dx.doi.org/10.1787/357344165557>

Table II.3b. Evolution of the tax burden, 2000-2006
Single persons without children at 167% of average earnings
Income Tax as a % of gross wage earnings

	2000	2001	2002	2003	2004	2005	2006
Australia	34.5	30.2	31.1	32.1	32.3	31.7	30.4
Austria	20.3	21.1	21.4	21.8	22.5	21.7	21.9
Belgium	36.0	35.9	35.5	34.7	34.6	34.7	34.6
Canada	25.9	23.5	23.1	23.1	22.8	22.4	22.7
Czech Republic	13.1	13.0	13.5	13.9	14.5	14.8	14.7
Denmark	40.8	41.2	40.4	40.3	39.7	39.6	39.7
Finland	34.3	33.6	33.4	32.9	32.2	32.1	31.0
France	20.7	21.0	21.2	20.4	20.0	20.1	20.3
Germany	33.3	32.3	32.8	33.2	31.7	29.4	29.3
Greece	13.9	12.8	12.7	12.6	14.9	16.3	17.3
Hungary	30.3	30.7	30.4	30.2	29.4	28.1	27.3
Iceland	34.9	35.0	36.5	34.8	33.9	31.3	28.7
Ireland ¹	26.7	23.1	22.4	22.4	23.9	22.7	21.9
Italy	24.2	23.7	24.1	24.1	24.6	24.2	24.5
Japan	11.2	11.3	10.5	10.7	10.7	10.8	11.8
Korea ¹	7.5	7.0	6.9	7.6	8.2	8.1	8.5
Luxembourg	25.2	23.7	20.4	20.8	21.1	21.5	21.9
Mexico	7.9	8.5	9.4	10.1	10.8	11.7	12.0
Netherlands	24.9	24.4	24.8	24.2	24.7	25.0	26.7
New Zealand	24.2	24.6	25.0	25.4	25.7	26.2	26.7
Norway	30.3	30.8	30.4	30.0	30.0	28.7	27.5
Poland	7.8	7.4	7.4	7.4	7.7	7.5	7.7
Portugal	17.6	16.5	16.8	17.1	17.2	16.8	16.8
Slovak Republic	12.1	12.7	12.5	13.1	11.9	11.9	12.0
Spain	18.4	18.7	18.9	18.3	18.6	18.7	19.0
Sweden	36.3	35.7	34.4	34.7	35.3	35.4	35.4
Switzerland	15.2	15.3	15.4	15.3	15.6	15.7	16.0
Turkey ¹	18.0	17.8	17.7	17.2	17.6	17.7	17.8
United Kingdom	22.1	22.3	22.7	23.1	23.3	23.6	23.9
United States	22.0	21.7	21.4	20.8	20.7	20.6	20.7
<i>Unweighted average:</i>							
OECD	23.0	22.5	22.4	22.4	22.5	22.3	22.3
EU-15	26.3	25.7	25.5	25.4	25.6	25.5	25.6
EU-19	24.1	23.7	23.5	23.4	23.6	23.4	23.5

1. Ireland, Korea and Turkey wage figures are based on the old definition of average worker (ISIC D, rev3.)


StatLink  : <http://dx.doi.org/10.1787/306641436623>

Table II.3c. Evolution of the tax burden, 2000-2006

Single persons without children at 167% of average earnings**Income tax plus employee contributions less cash benefits as a % of gross wage earnings**

	2000	2001	2002	2003	2004	2005	2006
Australia	34.5	30.2	31.1	32.1	32.3	31.7	30.4
Austria	36.3	37.3	37.4	37.6	37.7	37.4	37.7
Belgium	50.0	49.9	49.6	48.7	48.7	48.7	48.6
Canada	29.6	27.3	27.2	27.2	27.1	27.3	27.4
Czech Republic	25.6	25.5	26.0	26.4	27.0	27.3	27.2
Denmark	51.4	50.9	50.0	49.9	49.3	49.2	49.3
Finland	41.4	40.2	39.6	39.1	38.4	38.5	37.9
France	32.5	32.8	33.1	32.6	32.6	33.2	33.3
Germany	49.1	47.9	48.3	50.1	48.3	46.2	46.3
Greece	26.8	28.7	28.6	28.6	30.9	32.3	33.3
Hungary	42.8	43.2	42.9	42.7	42.9	41.6	41.6
Iceland	35.0	35.1	36.6	34.9	34.0	31.4	28.8
Ireland ¹	32.1	28.1	27.4	27.6	28.9	27.9	27.1
Italy	33.4	32.9	33.3	33.3	33.8	33.4	33.7
Japan	21.2	21.3	22.8	21.7	21.7	21.9	23.2
Korea ¹	14.2	13.7	13.6	14.5	15.0	14.7	15.0
Luxembourg	39.2	37.6	34.3	34.7	35.0	35.5	35.9
Mexico	10.0	10.5	11.3	12.0	12.7	13.4	13.7
Netherlands	40.4	36.9	37.0	37.4	38.3	38.3	40.7
New Zealand	24.2	24.6	25.0	25.4	25.7	26.2	26.7
Norway	38.1	38.6	38.2	37.8	37.8	36.5	35.3
Poland	32.6	32.4	32.4	32.6	33.1	33.1	33.6
Portugal	28.6	27.5	27.8	28.1	28.2	27.8	27.8
Slovak Republic	24.1	25.5	25.3	25.9	25.0	24.9	25.1
Spain	24.3	24.8	25.2	24.6	24.9	25.0	25.3
Sweden	41.1	40.3	39.0	39.4	40.0	40.0	40.0
Switzerland	26.8	26.9	26.9	26.6	26.6	26.7	26.9
Turkey ¹	26.9	31.7	32.3	32.2	32.6	32.7	32.8
United Kingdom	28.2	28.5	28.7	29.9	30.0	30.2	30.4
United States	29.7	29.4	29.1	28.4	28.3	28.2	28.4
<i>Unweighted average:</i>							
OECD	32.3	32.0	32.0	32.1	32.2	32.0	32.1
EU-15	37.0	36.3	36.0	36.1	36.3	36.2	36.5
EU-19	35.8	35.3	35.0	35.2	35.4	35.3	35.5

1. Ireland, Korea and Turkey wage figures are based on the old definition of average worker (ISIC D, rev3.)


StatLink  : <http://dx.doi.org/10.1787/438474278642>

Table II.4a. Evolution of the tax burden, 2000-2006

Single parent with two children at 67% of average earnings**Income tax plus employee and employer contributions less cash benefits as a % of labour costs**

	2000	2001	2002	2003	2004	2005	2006
Australia	0.9	-7.1	-6.6	-4.4	-10.0	-5.5	-5.3
Austria	25.1	24.8	25.5	26.0	26.4	26.0	26.7
Belgium	36.3	36.2	36.1	35.4	34.8	35.0	35.0
Canada	0.5	6.3	0.0	-1.4	-0.8	-0.7	1.6
Czech Republic	13.2	14.5	14.9	16.5	18.3	17.8	19.3
Denmark	15.3	14.8	14.3	14.1	13.4	13.1	13.6
Finland	28.8	27.7	27.8	27.3	26.2	26.9	26.7
France	39.1	38.9	38.9	36.4	33.5	32.8	36.0
Germany	33.8	33.4	33.4	34.5	34.7	34.3	34.5
Greece	34.8	34.5	34.3	34.4	34.4	34.4	34.7
Hungary	33.8	31.9	29.6	25.9	27.1	26.0	24.9
Iceland	-2.9	-2.5	0.9	3.2	4.4	5.2	4.0
Ireland ¹	-0.9	-1.5	-12.8	-18.3	-12.3	-19.6	-29.7
Italy	27.8	27.3	26.4	25.1	25.8	25.6	25.8
Japan	21.0	21.2	27.0	23.7	23.7	24.1	24.9
Korea ¹	14.3	14.4	14.3	14.7	15.0	15.3	15.7
Luxembourg	8.5	8.6	5.9	6.3	6.3	7.0	7.0
Mexico	7.2	8.1	10.9	12.0	10.5	10.0	10.6
Netherlands	25.8	22.6	21.9	22.5	22.4	22.7	20.6
New Zealand	-3.3	-1.7	-0.5	0.7	1.4	-5.1	-13.8
Norway	16.2	17.7	18.4	18.4	19.0	18.7	19.2
Poland	35.6	35.0	34.8	35.1	39.9	40.0	40.3
Portugal	26.5	22.5	22.5	22.8	22.9	22.3	22.3
Slovak Republic	24.8	26.9	26.1	27.0	26.9	22.0	22.3
Spain	28.4	29.0	29.5	29.1	29.5	29.9	30.2
Sweden	39.9	38.5	37.9	38.2	38.8	38.4	36.8
Switzerland	13.3	13.4	13.4	13.1	12.9	13.1	13.4
Turkey ¹	39.1	42.6	41.5	41.0	41.9	41.9	42.0
United Kingdom	11.7	9.8	9.7	10.4	10.4	11.4	13.0
United States	1.2	0.1	0.0	0.2	-2.1	-2.1	-1.7
<i>Unweighted average:</i>							
OECD	19.9	19.6	19.2	19.0	19.2	18.7	18.3
EU-15	25.4	24.5	23.4	22.9	23.2	22.7	22.2
EU-19	25.7	25.0	24.0	23.6	24.2	23.5	23.2

1. Ireland, Korea and Turkey wage figures are based on the old definition of average worker (ISIC D, rev3.)

StatLink  : <http://dx.doi.org/10.1787/026588354160>

Table II.4b. Evolution of the tax burden, 2000-2006
Single parent with two children at 67% of average earnings
Income Tax as a % of gross wage earnings

	2000	2001	2002	2003	2004	2005	2006
Australia	14.5	18.4	18.8	19.7	20.0	20.3	20.1
Austria	5.7	6.3	6.7	7.3	6.7	5.6	6.2
Belgium	16.5	16.8	16.9	16.1	16.0	16.1	15.8
Canada	6.7	6.2	6.0	6.0	5.9	5.0	5.2
Czech Republic	2.4	2.2	2.8	3.3	3.5	1.1	-1.0
Denmark	27.7	27.9	27.3	27.3	26.8	26.7	26.7
Finland	21.2	20.3	20.1	19.6	18.8	18.7	17.6
France	7.6	7.1	7.3	7.3	7.3	7.4	7.4
Germany	-0.2	-0.8	-1.0	-0.3	0.3	-0.4	-0.3
Greece	0.6	0.3	0.0	0.0	0.0	0.0	0.4
Hungary	10.2	6.6	5.3	2.0	2.3	0.8	8.4
Iceland	15.6	16.5	18.2	18.9	19.2	19.0	18.9
Ireland ¹	2.2	0.0	0.0	0.0	0.0	0.0	0.0
Italy	8.8	7.8	7.0	4.9	5.6	4.8	5.5
Japan	2.8	2.9	2.4	2.6	2.5	2.6	2.8
Korea ¹	0.0	0.2	0.2	0.5	0.4	0.6	0.7
Luxembourg	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Mexico	-5.9	-5.2	-3.8	-3.2	-2.7	-3.3	-2.9
Netherlands	2.9	3.0	3.0	2.6	3.0	3.4	3.2
New Zealand	18.6	18.6	18.7	18.8	18.8	18.9	19.0
Norway	13.2	15.4	15.4	15.1	15.0	14.1	13.9
Poland	2.9	2.1	2.0	2.0	2.2	2.0	2.2
Portugal	3.3	0.8	0.9	1.1	1.1	0.4	0.3
Slovak Republic	3.1	3.6	2.4	2.7	-2.0	-1.9	-3.1
Spain	0.2	0.9	1.6	1.1	1.6	2.0	2.5
Sweden	24.7	23.7	22.4	22.6	22.9	22.2	21.5
Switzerland	3.2	3.3	3.2	3.2	3.4	3.4	3.6
Turkey ¹	13.2	13.7	13.9	13.4	14.4	14.5	14.5
United Kingdom	5.6	3.4	3.1	2.0	1.7	2.5	3.7
United States	-14.3	-15.5	-15.6	-15.4	-17.9	-17.9	-17.4
<i>Unweighted average:</i>							
OECD	7.1	6.9	6.8	6.7	6.6	6.3	6.5
EU-15	8.4	7.8	7.7	7.4	7.4	7.3	7.4
EU-19	7.6	6.9	6.7	6.4	6.2	5.9	6.2

1. Ireland, Korea and Turkey wage figures are based on the old definition of average worker (ISIC D, rev3.)


StatLink  : <http://dx.doi.org/10.1787/543025773582>

Table II.4c. Evolution of the tax burden, 2000-2006

Single parent with two children at 67% of average earnings**Income tax plus employee contributions less cash benefits as a % of gross wage earnings**

	2000	2001	2002	2003	2004	2005	2006
Australia	-5.4	-13.9	-13.2	-10.6	-16.6	-11.8	-11.6
Austria	1.8	2.9	3.7	4.4	4.9	4.4	5.4
Belgium	15.9	17.0	17.1	16.5	16.4	16.6	16.7
Canada	-10.9	-4.4	-11.6	-12.9	-12.6	-12.4	-9.8
Czech Republic	-17.2	-15.5	-14.9	-12.8	-10.3	-10.9	-9.0
Denmark	14.7	14.0	13.5	13.4	12.7	12.4	12.8
Finland	10.3	9.6	9.8	9.8	8.5	9.3	9.1
France	14.0	13.6	13.8	14.2	14.3	14.5	14.7
Germany	20.3	19.7	19.6	20.7	21.1	20.7	21.1
Greece	16.5	16.2	15.9	16.0	16.0	16.0	16.4
Hungary	4.8	3.6	2.1	-1.8	0.0	-1.1	-1.7
Iceland	-7.8	-7.9	-4.3	-2.3	-1.0	-0.3	-1.6
Ireland ¹	-9.5	-10.2	-22.4	-28.4	-24.4	-32.4	-43.7
Italy	3.2	2.6	2.1	0.3	1.3	0.9	2.0
Japan	12.8	12.9	16.0	14.1	14.1	14.4	15.0
Korea ¹	6.7	6.9	6.9	7.4	7.5	7.7	7.9
Luxembourg	-4.1	-3.7	-6.8	-6.4	-6.4	-5.8	-5.7
Mexico	-4.6	-4.0	-2.5	-2.0	-1.4	-2.1	-1.6
Netherlands	13.9	10.1	9.2	10.0	9.5	9.8	8.0
New Zealand	-3.3	-1.7	-0.5	0.7	1.4	-5.1	-13.8
Norway	5.5	7.2	7.9	8.0	8.5	8.0	8.4
Poland	22.4	21.7	21.4	21.8	27.6	27.7	28.1
Portugal	9.0	4.0	4.1	4.4	4.6	3.9	3.8
Slovak Republic	-3.9	-1.0	-2.1	-0.9	1.2	1.5	1.9
Spain	6.5	7.3	7.9	7.4	7.9	8.4	8.8
Sweden	20.1	18.4	17.5	17.9	18.8	18.4	16.5
Switzerland	3.3	3.4	3.4	3.3	3.3	3.5	3.9
Turkey ¹	27.2	29.7	28.9	28.4	29.4	29.5	29.5
United Kingdom	3.9	1.9	1.9	1.8	1.9	2.9	4.6
United States	-6.7	-7.8	-7.9	-7.8	-10.2	-10.2	-9.8
<i>Unweighted average:</i>							
OECD	5.3	5.1	4.5	4.5	4.9	4.6	4.2
EU-15	9.1	8.2	7.1	6.8	7.2	6.7	6.0
EU-19	7.5	7.0	6.0	5.7	6.6	6.2	5.8

1. Ireland, Korea and Turkey wage figures are based on the old definition of average worker (ISIC D, rev3.)

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Table II.5a. Evolution of the tax burden, 2000-2006

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

	2000	2001	2002	2003	2004	2005	2006
Australia	22.7	18.3	18.4	19.6	15.2	16.0	16.0
Austria	35.2	34.9	35.3	35.7	36.4	36.4	36.9
Belgium	42.6	42.6	42.4	41.6	42.7	40.1	40.1
Canada	23.9	22.4	22.3	21.5	21.5	21.5	22.8
Czech Republic	22.7	24.5	24.5	27.1	29.0	27.2	26.1
Denmark	31.0	30.6	30.0	29.9	29.4	29.2	29.5
Finland	40.7	39.5	39.4	38.7	38.0	38.3	38.0
France	40.7	40.5	40.9	41.3	41.6	41.8	42.0
Germany	37.4	36.8	36.5	37.5	36.5	36.1	36.2
Greece	39.8	39.7	39.5	38.1	39.9	40.8	41.5
Hungary	43.9	43.9	42.2	39.4	41.0	40.7	39.8
Iceland	5.7	5.8	8.3	9.7	10.6	11.1	10.4
Ireland ¹	15.5	12.8	9.1	6.4	7.5	5.8	2.3
Italy	38.0	37.1	35.7	35.0	35.6	35.1	35.1
Japan	21.1	21.3	27.1	23.8	24.6	25.0	25.8
Korea ¹	15.7	15.7	15.5	15.8	16.1	16.2	16.8
Luxembourg	15.4	14.0	11.9	12.1	12.1	12.6	13.0
Mexico	12.6	13.2	15.8	16.8	15.3	14.7	15.0
Netherlands	29.6	28.2	28.3	27.8	29.5	29.7	37.0
New Zealand	13.6	14.9	16.0	17.2	18.0	14.4	2.6
Norway	28.4	29.3	29.7	29.6	29.9	29.6	29.9
Poland	38.8	38.4	41.3	41.6	41.9	41.9	42.2
Portugal	30.2	27.1	27.1	27.3	27.4	26.6	26.6
Slovak Republic	30.5	32.1	31.3	31.9	28.1	23.1	23.7
Spain	32.1	32.7	33.1	32.5	32.9	33.2	33.6
Sweden	44.3	42.9	41.8	42.4	42.8	42.7	41.8
Switzerland	18.7	18.8	19.0	18.6	18.4	18.6	18.9
Turkey ¹	40.4	43.6	42.5	42.2	42.8	42.8	42.8
United Kingdom	27.2	25.1	25.3	26.9	27.2	27.5	27.8
United States	15.5	14.8	14.0	11.5	11.5	11.0	11.7
<i>Unweighted average:</i>							
OECD	28.5	28.0	28.1	28.0	28.1	27.7	27.5
EU-15	33.3	32.3	31.8	31.5	32.0	31.7	32.1
EU-19	33.5	32.8	32.4	32.3	32.6	32.0	32.3

1. Ireland, Korea and Turkey wage figures are based on the old definition of average worker (ISIC D, rev3.)

StatLink  : <http://dx.doi.org/10.1787/253581441045>

Table II.5b. Evolution of the tax burden, 2000-2006
One-earner married couple with two children at 100% of average earnings
Income Tax as a % of gross wage earnings

	2000	2001	2002	2003	2004	2005	2006
Australia	25.1	22.7	23.2	23.7	23.7	24.0	23.7
Austria	11.7	12.1	12.4	12.8	13.1	12.7	13.1
Belgium	18.9	19.1	19.0	17.9	16.3	16.4	16.2
Canada	15.5	14.0	13.4	13.1	12.6	11.9	12.6
Czech Republic	4.2	4.0	4.5	4.9	5.2	1.0	-2.5
Denmark	25.7	26.2	25.6	25.5	25.1	24.9	25.0
Finland	27.2	26.4	26.3	25.8	25.0	24.9	23.9
France	7.6	7.1	7.8	7.8	7.8	8.0	8.1
Germany	4.0	3.2	2.8	3.4	2.4	1.7	1.7
Greece	7.1	6.9	6.7	4.7	7.0	8.1	9.1
Hungary	18.3	18.2	17.3	14.3	15.3	14.9	19.7
Iceland	10.8	11.4	12.6	12.9	13.2	13.2	13.4
Ireland ¹	5.0	2.9	2.5	2.2	3.2	5.3	1.8
Italy	14.4	13.1	11.7	10.6	11.2	10.3	10.9
Japan	2.9	3.0	2.4	2.6	3.5	3.5	3.9
Korea ¹	1.5	1.6	1.6	1.7	1.7	1.5	1.9
Luxembourg	1.8	0.3	0.0	0.0	0.0	0.0	0.3
Mexico	0.8	1.5	2.7	3.2	3.7	3.1	3.5
Netherlands	4.8	10.1	10.5	9.9	10.6	10.8	13.0
New Zealand	19.4	19.4	19.5	19.7	20.0	20.4	20.9
Norway	18.1	19.6	19.7	19.4	19.3	18.7	18.6
Poland	5.1	4.4	4.3	4.4	4.5	4.4	4.5
Portugal	6.2	3.9	4.0	4.1	4.2	3.2	3.2
Slovak Republic	4.6	5.0	3.8	4.1	-3.4	-3.4	-4.0
Spain	5.0	5.7	6.2	5.5	6.0	6.5	6.9
Sweden	26.7	25.4	23.6	24.2	24.5	24.3	24.1
Switzerland	5.4	5.5	5.6	5.6	5.8	5.9	6.0
Turkey ¹	14.7	14.9	15.1	14.8	15.5	15.5	15.5
United Kingdom	17.1	15.0	15.1	15.3	15.5	15.6	15.8
United States	1.2	0.4	-0.4	-3.1	-3.1	-3.7	-2.9
<i>Unweighted average:</i>							
OECD	11.0	10.8	10.6	10.4	10.3	10.1	10.3
EU-15	12.2	11.8	11.6	11.3	11.5	11.5	11.5
EU-19	11.3	11.0	10.7	10.4	10.2	10.0	10.0

1. Ireland, Korea and Turkey wage figures are based on the old definition of average worker (ISIC D, rev3.)

StatLink  : <http://dx.doi.org/10.1787/240311056124>

Table II.5c. Evolution of the tax burden, 2000-2006

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

	2000	2001	2002	2003	2004	2005	2006
Australia	17.7	13.2	13.4	14.8	10.1	10.9	10.9
Austria	15.1	15.9	16.4	16.9	17.9	17.9	18.6
Belgium	23.7	24.5	24.4	23.4	21.9	21.9	21.8
Canada	15.0	13.5	13.1	12.5	12.2	12.3	13.8
Czech Republic	-4.3	-2.0	-1.9	1.5	4.1	1.7	0.3
Denmark	30.7	30.2	29.6	29.5	29.0	28.8	29.0
Finland	25.3	24.4	24.2	23.9	23.1	23.5	23.2
France	16.3	15.9	16.6	16.9	17.0	17.2	17.5
Germany	24.5	23.8	23.4	24.4	23.3	22.9	23.1
Greece	23.0	22.8	22.6	20.7	23.0	24.1	25.1
Hungary	20.4	21.8	20.7	17.5	19.7	19.6	19.0
Iceland	1.2	0.8	3.5	4.5	5.4	6.0	5.2
Ireland ¹	5.4	2.3	-0.7	-3.7	-2.5	-4.4	-8.2
Italy	16.9	15.8	14.5	13.5	14.3	13.6	14.3
Japan	12.9	13.0	16.1	14.2	15.1	15.4	16.1
Korea ¹	8.2	8.3	8.3	8.6	8.7	8.7	9.1
Luxembourg	3.7	2.5	0.1	0.3	0.4	0.8	1.2
Mexico	2.4	3.0	4.2	4.7	5.2	4.6	5.0
Netherlands	22.1	20.5	20.5	20.8	22.3	22.3	27.6
New Zealand	13.6	14.9	16.0	17.2	18.0	14.4	2.6
Norway	19.3	20.3	20.7	20.6	20.8	20.3	20.5
Poland	26.3	25.8	29.4	29.6	29.9	30.0	30.4
Portugal	13.6	9.8	9.8	10.0	10.2	9.2	9.2
Slovak Republic	4.0	6.2	5.1	5.9	2.8	3.0	3.8
Spain	11.4	12.1	12.6	11.8	12.4	12.8	13.3
Sweden	26.0	24.2	22.7	23.5	24.1	24.1	23.0
Switzerland	9.3	9.5	9.6	9.4	9.4	9.6	9.9
Turkey ¹	28.7	30.9	30.1	29.8	30.5	30.5	30.5
United Kingdom	20.0	17.8	18.1	19.2	19.5	19.7	20.1
United States	8.9	8.1	7.3	4.5	4.5	4.0	4.8
<i>Unweighted average:</i>							
OECD	15.4	15.0	15.0	14.9	15.1	14.9	14.7
EU-15	18.5	17.5	17.0	16.8	17.1	17.0	17.3
EU-19	17.1	16.5	16.2	16.1	16.4	16.3	16.4

1. Ireland, Korea and Turkey wage figures are based on the old definition of average worker (ISIC D, rev3.)


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Table II.6a. Evolution of the tax burden, 2000-2006

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

	2000	2001	2002	2003	2004	2005	2006
Australia	24.1	20.6	21.0	21.5	18.2	20.5	20.1
Austria	36.3	35.8	36.1	36.4	37.4	37.4	37.7
Belgium	44.3	44.0	43.7	42.3	43.5	41.2	41.0
Canada	27.4	26.2	26.3	25.6	25.6	25.4	26.2
Czech Republic	31.6	32.9	32.9	34.2	35.7	35.2	33.6
Denmark	36.2	35.6	34.9	34.8	34.3	34.2	34.4
Finland	39.7	38.3	38.1	37.3	36.5	36.8	36.5
France	41.0	40.6	40.7	41.1	40.2	40.2	40.0
Germany	42.8	42.0	41.9	42.8	41.9	41.3	41.5
Greece	38.6	38.5	38.4	37.3	38.7	39.4	40.0
Hungary	44.7	44.7	42.8	39.1	40.4	40.0	39.3
Iceland	14.6	15.1	17.6	19.1	19.8	19.9	19.2
Ireland ¹	20.3	16.8	13.6	11.2	11.5	9.6	8.9
Italy	41.0	40.4	38.1	37.2	38.2	38.1	37.9
Japan	22.5	22.6	28.4	25.2	25.1	25.5	26.4
Korea ¹	15.3	15.6	15.4	15.6	15.9	16.0	16.6
Luxembourg	19.4	18.3	15.3	15.8	16.2	17.1	17.6
Mexico	9.5	10.4	13.1	14.2	12.9	12.2	12.7
Netherlands	34.0	31.2	31.2	31.4	32.2	32.2	36.8
New Zealand	18.6	18.6	18.7	18.9	19.2	19.5	11.2
Norway	30.8	32.0	31.9	31.6	31.9	31.3	31.1
Poland	40.0	39.5	41.7	42.0	42.2	42.3	42.5
Portugal	30.6	28.2	28.1	28.2	28.6	28.0	27.9
Slovak Republic	35.0	36.2	35.3	35.7	33.6	28.9	29.4
Spain	34.9	35.2	35.4	34.9	35.1	35.3	35.4
Sweden	44.7	43.4	42.2	42.6	43.0	42.6	41.7
Switzerland	21.1	21.3	21.5	21.1	20.9	21.1	21.3
Turkey ¹	39.7	42.9	41.8	41.4	42.2	42.4	42.4
United Kingdom	24.7	23.0	23.2	24.9	25.2	25.5	25.8
United States	22.0	21.5	21.5	18.9	19.0	19.0	19.3
<i>Unweighted average:</i>							
OECD	30.8	30.4	30.4	30.1	30.2	29.9	29.8
EU-15	35.2	34.1	33.4	33.2	33.5	33.3	33.5
EU-19	35.8	35.0	34.4	34.2	34.4	34.0	34.1

1. Ireland, Korea and Turkey wage figures are based on the old definition of average worker (ISIC D, rev3.)

StatLink  : <http://dx.doi.org/10.1787/880574638385>

Table II.6b. Evolution of the tax burden, 2000-2006

Two-earner married couple with two children, one at 100% average earnings and the other at 33%
Income Tax as a % of gross wage earnings

	2000	2001	2002	2003	2004	2005	2006
Australia	21.5	19.2	19.6	20.2	20.3	20.8	20.3
Austria	9.4	9.7	9.9	10.2	11.0	10.7	11.0
Belgium	24.0	24.3	23.7	22.3	20.5	21.8	21.8
Canada	16.6	15.3	14.9	14.8	14.4	13.7	14.0
Czech Republic	5.4	5.2	5.6	6.0	6.3	5.2	2.8
Denmark	27.7	27.9	27.3	27.3	26.8	26.7	26.8
Finland	23.7	22.8	22.7	22.1	21.3	21.2	20.2
France	9.5	8.9	8.5	8.4	8.3	8.2	7.9
Germany	10.6	9.5	9.3	9.8	9.0	8.0	8.1
Greece	5.6	5.4	5.3	3.7	5.5	6.4	7.1
Hungary	15.7	16.0	14.7	10.7	11.5	11.2	14.8
Iceland	15.8	16.6	18.2	18.9	19.2	19.0	18.9
Ireland ¹	11.1	7.9	7.2	6.6	6.7	5.3	4.6
Italy	13.4	12.7	10.9	9.7	10.1	10.0	10.3
Japan	4.4	4.5	4.0	4.2	4.2	4.2	4.6
Korea ¹	1.1	1.5	1.4	1.5	1.4	1.4	1.7
Luxembourg	3.3	2.2	0.4	0.8	1.2	1.8	2.3
Mexico	-4.2	-3.4	-2.0	-1.4	-0.7	-1.5	-0.9
Netherlands	7.3	8.2	8.5	7.8	8.1	8.5	10.2
New Zealand	18.6	18.6	18.7	18.9	19.2	19.5	20.0
Norway	19.2	20.8	20.5	20.0	20.0	19.1	18.6
Poland	5.6	4.8	4.8	4.9	4.9	4.8	4.9
Portugal	5.7	4.0	3.9	4.0	4.1	3.3	3.3
Slovak Republic	4.5	4.9	3.9	4.1	2.2	2.2	1.7
Spain	8.6	9.0	9.2	8.7	8.9	9.1	9.3
Sweden	25.3	23.9	22.2	22.6	22.9	22.4	22.0
Switzerland	6.2	6.4	6.5	6.5	6.6	6.8	6.9
Turkey ¹	14.0	14.1	14.3	13.8	14.8	15.0	15.0
United Kingdom	14.7	13.1	13.3	13.5	13.7	13.8	14.0
United States	8.2	7.6	7.6	4.8	4.9	4.9	5.3
<i>Unweighted average:</i>							
OECD	11.8	11.4	11.2	10.8	10.9	10.8	10.9
EU-15	13.3	12.6	12.2	11.8	11.9	11.8	11.9
EU-19	12.2	11.6	11.1	10.7	10.7	10.6	10.7

1. Ireland, Korea and Turkey wage figures are based on the old definition of average worker (ISIC D, rev3.)

StatLink  : <http://dx.doi.org/10.1787/122271718165>

Table II.6c. Evolution of the tax burden, 2000-2006

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

	2000	2001	2002	2003	2004	2005	2006
Australia	19.2	15.6	16.1	16.8	13.2	15.7	15.3
Austria	16.5	17.0	17.4	17.8	19.2	19.1	19.6
Belgium	29.3	29.6	29.2	27.5	25.7	26.6	26.3
Canada	19.1	17.8	17.7	17.2	17.0	16.8	17.7
Czech Republic	7.7	9.4	9.4	11.2	13.2	12.5	10.3
Denmark	35.7	35.0	34.3	34.2	33.8	33.7	33.8
Finland	24.0	22.8	22.6	22.2	21.3	21.6	21.2
France	19.4	18.8	18.4	18.6	18.6	18.6	18.4
Germany	31.1	30.1	29.9	30.8	29.8	29.2	29.5
Greece	21.5	21.3	21.2	19.7	21.5	22.4	23.1
Hungary	20.4	21.8	20.4	16.2	18.2	18.0	17.8
Iceland	10.5	10.7	13.3	14.5	15.2	15.4	14.5
Ireland ¹	11.4	7.5	4.8	2.2	2.4	0.4	-0.4
Italy	20.9	20.2	17.7	16.4	17.7	17.7	18.0
Japan	14.4	14.5	17.6	15.8	15.8	16.0	16.8
Korea ¹	7.8	8.2	8.1	8.4	8.5	8.5	8.9
Luxembourg	8.2	7.3	3.9	4.5	4.9	5.8	6.4
Mexico	-2.7	-1.9	-0.6	0.1	0.8	0.0	0.4
Netherlands	26.2	23.1	23.0	23.8	24.3	24.2	27.4
New Zealand	18.6	18.6	18.7	18.9	19.2	19.5	11.2
Norway	22.0	23.3	23.2	22.9	23.0	22.3	22.0
Poland	27.7	27.2	29.8	30.1	30.4	30.5	30.8
Portugal	14.1	11.1	11.0	11.2	11.6	10.9	10.8
Slovak Republic	10.1	11.9	10.5	11.1	10.2	10.3	10.9
Spain	15.0	15.3	15.6	15.0	15.3	15.5	15.7
Sweden	26.5	24.8	23.3	23.8	24.3	24.0	22.9
Switzerland	12.0	12.2	12.4	12.1	12.1	12.3	12.6
Turkey ¹	28.0	30.1	29.3	28.8	29.8	30.0	30.0
United Kingdom	18.1	16.3	16.6	17.7	18.0	18.3	18.6
United States	15.8	15.3	15.2	12.5	12.6	12.6	13.0
<i>Unweighted average:</i>							
OECD	18.3	17.8	17.7	17.4	17.6	17.6	17.5
EU-15	21.2	20.0	19.3	19.0	19.2	19.2	19.4
EU-19	20.2	19.5	18.9	18.6	19.0	18.9	19.0

1. Ireland, Korea and Turkey wage figures are based on the old definition of average worker (ISIC D, rev3.)

StatLink  : <http://dx.doi.org/10.1787/878627118505>

Table II.7a. Evolution of the tax burden, 2000-2006

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

	2000	2001	2002	2003	2004	2005	2006
Australia	26.2	23.0	23.4	23.9	21.2	23.1	22.8
Austria	39.0	38.6	39.0	39.4	40.3	40.0	40.4
Belgium	50.9	50.6	50.3	49.2	48.0	48.1	48.0
Canada	30.0	29.0	29.1	28.4	28.6	28.5	29.1
Czech Republic	36.5	36.6	36.9	39.0	39.3	38.9	37.8
Denmark	39.1	38.4	37.4	37.3	36.0	35.9	36.1
Finland	41.6	40.3	40.0	39.2	38.5	38.8	38.4
France	44.2	44.4	44.4	43.6	42.8	42.8	43.9
Germany	46.7	46.0	45.9	46.7	46.0	45.2	45.3
Greece	38.3	38.0	37.7	36.8	38.1	38.6	39.3
Hungary	46.9	46.7	44.6	41.4	42.5	41.6	41.1
Iceland	20.9	21.2	23.4	24.7	25.2	25.2	24.4
Ireland ¹	21.8	19.5	17.0	15.1	16.8	14.6	14.0
Italy	43.4	42.7	41.8	40.6	41.0	40.9	40.8
Japan	23.0	23.1	28.9	25.7	25.7	26.0	27.0
Korea ¹	15.5	15.6	15.3	15.6	16.0	16.1	16.7
Luxembourg	24.6	23.4	20.2	20.8	21.2	22.2	22.8
Mexico	10.4	11.1	13.9	14.8	13.4	12.8	13.2
Netherlands	37.7	34.9	35.0	35.2	36.2	36.5	39.3
New Zealand	19.0	19.1	19.2	19.3	19.5	19.8	17.2
Norway	33.0	33.8	33.6	33.3	33.5	32.8	32.9
Poland	42.8	40.7	42.4	42.7	42.9	43.0	43.2
Portugal	32.9	30.9	31.1	31.3	31.6	31.1	31.1
Slovak Republic	36.8	37.9	36.8	37.2	36.1	31.6	32.0
Spain	35.3	35.7	36.1	35.3	35.7	36.0	36.3
Sweden	46.0	44.9	43.8	44.2	44.6	44.2	43.5
Switzerland	24.2	24.3	24.4	24.0	23.8	24.0	24.3
Turkey ¹	39.9	43.2	42.1	41.5	42.2	42.5	42.5
United Kingdom	27.7	26.3	26.5	28.1	28.3	28.6	29.0
United States	24.5	24.1	24.0	22.0	22.0	22.0	22.3
<i>Unweighted average:</i>							
OECD	33.3	32.8	32.8	32.5	32.6	32.4	32.5
EU-15	38.0	37.0	36.4	36.2	36.3	36.2	36.6
EU-19	38.5	37.7	37.2	37.0	37.2	36.8	37.0

1. Ireland, Korea and Turkey wage figures are based on the old definition of average worker (ISIC D, rev3.)


StatLink  : <http://dx.doi.org/10.1787/432017270115>

Table II.7b. Evolution of the tax burden, 2000-2006

Two-earner married couple with two children, one at 100% average earnings and the other at 67%
Income Tax as a % of gross wage earnings

	2000	2001	2002	2003	2004	2005	2006
Australia	23.3	21.0	21.5	22.1	22.1	22.5	22.2
Austria	10.7	11.2	11.5	12.0	12.8	12.2	12.5
Belgium	26.4	26.4	26.1	24.9	23.8	23.9	23.7
Canada	17.7	16.5	16.2	16.1	15.8	15.0	15.4
Czech Republic	6.9	6.8	7.1	7.4	7.7	7.1	5.6
Denmark	30.5	30.7	29.8	29.8	28.4	28.4	28.4
Finland	24.8	24.0	23.8	23.3	22.5	22.4	21.4
France	10.7	10.7	11.0	10.8	10.7	11.0	11.2
Germany	15.3	14.4	14.1	14.5	13.8	12.7	12.7
Greece	5.1	4.8	4.3	3.0	4.7	5.4	6.3
Hungary	18.0	18.1	16.5	13.1	13.5	12.4	15.2
Iceland	19.7	20.3	22.0	22.5	22.7	22.4	22.1
Ireland ¹	13.3	10.4	9.7	9.3	9.4	8.2	7.7
Italy	15.9	15.0	14.2	12.7	13.2	13.0	13.4
Japan	5.0	5.0	4.5	4.8	4.7	4.7	5.2
Korea ¹	1.3	1.5	1.4	1.5	1.5	1.5	1.8
Luxembourg	7.5	6.3	4.0	4.5	4.9	5.6	6.2
Mexico	-1.9	-1.2	0.1	0.6	1.2	0.6	1.0
Netherlands	7.4	7.9	8.2	7.4	7.8	8.3	9.7
New Zealand	19.0	19.1	19.2	19.3	19.5	19.8	20.2
Norway	20.6	21.8	21.4	20.9	20.9	19.9	19.8
Poland	6.3	5.7	5.7	5.7	5.8	5.7	5.8
Portugal	8.1	6.6	6.8	7.1	7.2	6.5	6.5
Slovak Republic	5.7	6.0	4.8	5.1	4.5	4.5	4.2
Spain	9.2	9.7	10.2	9.2	9.7	10.1	10.4
Sweden	25.9	24.7	23.1	23.6	23.9	23.4	23.1
Switzerland	8.5	8.6	8.7	8.6	8.8	9.0	9.2
Turkey ¹	14.1	14.4	14.6	14.0	14.8	15.1	15.1
United Kingdom	16.2	14.9	15.0	15.2	15.3	15.5	15.8
United States	10.9	10.5	10.4	8.2	8.2	8.2	8.5
<i>Unweighted average:</i>							
OECD	13.4	13.1	12.9	12.6	12.7	12.5	12.7
EU-15	15.1	14.5	14.1	13.8	13.9	13.8	13.9
EU-19	13.9	13.4	13.0	12.5	12.6	12.4	12.6

1. Ireland, Korea and Turkey wage figures are based on the old definition of average worker (ISIC D, rev3.)


StatLink  : <http://dx.doi.org/10.1787/323363535546>

Table II.7c. Evolution of the tax burden, 2000-2006

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

	2000	2001	2002	2003	2004	2005	2006
Australia	21.5	18.2	18.7	19.3	16.5	18.5	18.2
Austria	20.0	20.7	21.1	21.6	23.0	22.5	23.1
Belgium	34.9	35.3	35.0	33.8	32.8	32.8	32.7
Canada	22.0	20.8	20.8	20.2	20.2	20.2	20.8
Czech Republic	14.3	14.4	14.8	17.6	18.0	17.5	16.1
Denmark	38.7	37.9	37.0	36.9	35.6	35.5	35.6
Finland	26.5	25.3	25.0	24.6	23.8	24.1	23.6
France	21.3	21.4	21.5	21.7	21.7	22.0	22.2
Germany	35.8	34.9	34.7	35.5	34.7	33.9	34.1
Greece	21.0	20.7	20.2	19.0	20.7	21.4	22.3
Hungary	24.2	25.3	23.6	20.0	21.6	20.6	20.5
Iceland	17.1	17.1	19.4	20.3	20.9	20.9	20.0
Ireland ¹	13.5	11.0	8.8	6.7	7.8	5.4	4.8
Italy	24.2	23.3	22.5	21.0	21.5	21.3	21.8
Japan	15.0	15.0	18.2	16.3	16.3	16.6	17.4
Korea ¹	8.0	8.2	8.1	8.4	8.6	8.6	9.0
Luxembourg	14.2	13.2	9.5	10.2	10.7	11.6	12.3
Mexico	-0.4	0.2	1.5	2.0	2.6	1.9	2.3
Netherlands	29.6	26.5	26.5	27.3	28.0	28.3	30.1
New Zealand	19.0	19.1	19.2	19.3	19.5	19.8	17.2
Norway	24.4	25.4	25.2	24.8	24.9	24.0	24.0
Poland	31.1	28.6	30.7	30.9	31.2	31.3	31.6
Portugal	17.0	14.5	14.7	15.0	15.4	14.8	14.7
Slovak Republic	12.6	14.1	12.7	13.2	13.6	13.7	14.2
Spain	15.5	16.1	16.5	15.5	16.0	16.4	16.8
Sweden	28.3	26.8	25.4	25.9	26.5	26.1	25.2
Switzerland	15.5	15.6	15.7	15.4	15.4	15.6	16.0
Turkey ¹	28.1	30.4	29.6	29.0	29.8	30.1	30.1
United Kingdom	20.9	19.4	19.7	20.8	21.0	21.2	21.7
United States	18.6	18.1	18.0	15.8	15.9	15.9	16.2
<i>Unweighted average:</i>							
OECD	21.1	20.6	20.5	20.3	20.5	20.4	20.5
EU-15	24.1	23.1	22.6	22.4	22.6	22.5	22.7
EU-19	23.4	22.6	22.1	22.0	22.3	22.1	22.3

1. Ireland, Korea and Turkey wage figures are based on the old definition of average worker (ISIC D, rev3.)


StatLink  : <http://dx.doi.org/10.1787/324738770087>

Table II.8a. Evolution of the tax burden, 2000-2006

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

	2000	2001	2002	2003	2004	2005	2006
Australia	27.0	24.0	24.3	24.7	24.8	25.2	24.8
Austria	44.6	44.1	44.2	44.5	45.0	44.8	45.0
Belgium	51.2	50.6	50.2	48.8	49.8	47.8	47.6
Canada	30.3	29.3	29.4	29.1	29.2	28.9	29.1
Czech Republic	41.5	41.4	41.7	42.0	42.4	42.6	41.0
Denmark	41.2	40.5	39.8	39.8	39.4	39.3	39.4
Finland	45.0	43.4	43.0	42.1	41.4	41.5	41.0
France	45.6	45.4	45.4	45.7	44.8	44.8	44.6
Germany	48.6	47.7	48.1	48.8	47.8	47.3	47.4
Greece	38.3	38.1	38.0	38.1	39.3	40.0	40.5
Hungary	52.7	53.5	51.3	47.5	48.4	47.8	47.6
Iceland	19.7	21.0	22.6	23.6	23.8	23.7	23.6
Ireland ¹	23.5	20.5	19.1	18.6	18.8	17.5	16.9
Italy	42.9	42.8	42.9	41.7	42.0	42.0	41.7
Japan	24.0	24.2	29.8	26.7	26.6	27.0	28.1
Korea ¹	15.9	15.9	15.6	15.8	16.5	16.7	17.3
Luxembourg	30.7	29.3	27.5	27.8	28.1	28.7	29.0
Mexico	9.5	10.4	13.1	14.2	12.9	12.2	12.7
Netherlands	37.7	35.0	35.2	35.4	36.8	36.9	41.2
New Zealand	18.6	18.6	18.7	18.9	19.2	19.5	20.0
Norway	36.1	36.7	36.4	36.0	36.1	35.4	35.0
Poland	42.2	41.7	41.7	42.0	42.2	42.3	42.5
Portugal	33.8	32.7	32.6	32.7	32.8	32.1	32.1
Slovak Republic	40.6	41.7	41.4	41.8	40.1	35.7	36.1
Spain	36.0	36.2	36.4	36.0	36.1	36.3	36.4
Sweden	49.1	48.0	46.7	47.0	47.2	46.7	46.3
Switzerland	27.7	27.8	27.9	27.5	27.3	27.4	27.6
Turkey ¹	39.7	42.9	41.8	41.4	42.2	42.4	42.4
United Kingdom	28.5	28.1	28.3	29.8	30.0	30.2	30.4
United States	27.5	27.5	27.3	26.5	26.5	26.4	26.4
<i>Unweighted average:</i>							
OECD	35.0	34.6	34.7	34.5	34.6	34.3	34.5
EU-15	39.8	38.8	38.5	38.5	38.6	38.4	38.6
EU-19	40.7	40.0	39.7	39.5	39.6	39.2	39.3

1. Ireland, Korea and Turkey wage figures are based on the old definition of average worker (ISIC D, rev3.)


StatLink  : <http://dx.doi.org/10.1787/800374583430>

Table II.8b. Evolution of the tax burden, 2000-2006

Two-earner married couple with no children, one at 100% average earnings and the other at 33%
Income Tax as a % of gross wage earnings

	2000	2001	2002	2003	2004	2005	2006
Australia	22.3	19.2	19.6	20.2	20.3	20.8	20.3
Austria	9.4	9.7	9.9	10.2	11.0	10.7	11.0
Belgium	25.9	26.1	25.6	24.1	22.4	23.8	23.7
Canada	16.6	15.3	14.9	14.8	14.4	13.6	14.0
Czech Republic	8.5	8.4	8.8	9.2	9.7	10.0	7.8
Denmark	27.7	27.9	27.3	27.3	26.8	26.7	26.8
Finland	23.7	22.8	22.7	22.1	21.3	21.2	20.2
France	12.3	11.9	11.6	11.3	11.2	11.3	11.0
Germany	17.6	16.4	16.7	17.1	16.1	15.0	15.0
Greece	5.2	4.9	4.8	4.7	6.3	7.1	7.8
Hungary	19.4	21.7	19.7	15.4	15.7	15.1	14.8
Iceland	15.8	16.6	18.2	18.9	19.2	19.0	18.9
Ireland ¹	11.1	7.9	7.2	6.6	6.7	5.3	4.6
Italy	14.2	14.2	14.8	13.3	13.6	13.6	13.8
Japan	6.2	6.2	5.6	5.9	5.9	5.8	6.4
Korea ¹	1.7	1.8	1.6	1.7	2.1	2.1	2.5
Luxembourg	7.2	5.8	4.0	4.3	4.6	5.1	5.5
Mexico	-4.2	-3.4	-2.0	-1.4	-0.7	-1.5	-0.9
Netherlands	7.3	8.2	8.6	7.8	8.2	8.6	10.3
New Zealand	18.6	18.6	18.7	18.9	19.2	19.5	20.0
Norway	20.1	20.8	20.5	20.0	20.0	19.1	18.6
Poland	5.6	4.8	4.8	4.9	4.9	4.8	4.9
Portugal	7.1	5.7	5.6	5.7	5.8	5.0	4.9
Slovak Republic	5.9	6.6	6.3	6.7	5.6	5.5	5.9
Spain	10.1	10.3	10.5	10.0	10.2	10.4	10.6
Sweden	25.3	23.9	22.2	22.6	22.9	22.4	22.0
Switzerland	7.8	7.9	8.0	8.0	8.2	8.3	8.5
Turkey ¹	14.0	14.1	14.3	13.8	14.8	15.0	15.0
United Kingdom	14.7	14.6	14.8	15.0	15.1	15.2	15.4
United States	14.1	14.0	13.9	13.0	13.0	12.9	13.0
<i>Unweighted average:</i>							
OECD	13.0	12.8	12.6	12.4	12.5	12.4	12.4
EU-15	14.6	14.0	13.8	13.5	13.5	13.4	13.5
EU-19	13.6	13.3	12.9	12.5	12.5	12.5	12.4

1. Ireland, Korea and Turkey wage figures are based on the old definition of average worker (ISIC D, rev3.)


StatLink  : <http://dx.doi.org/10.1787/211423828611>

Table II.8c. Evolution of the tax burden, 2000-2006

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

	2000	2001	2002	2003	2004	2005	2006
Australia	22.3	19.2	19.6	20.2	20.3	20.8	20.3
Austria	27.5	27.8	28.0	28.3	29.0	28.8	29.0
Belgium	38.1	37.9	37.4	35.7	34.0	34.9	34.5
Canada	22.4	21.3	21.2	21.1	20.9	20.7	21.0
Czech Republic	21.0	20.9	21.3	21.7	22.2	22.5	20.3
Denmark	40.8	40.0	39.3	39.3	38.8	38.8	38.8
Finland	30.7	29.3	28.7	28.1	27.3	27.4	26.8
France	25.7	25.3	24.9	24.9	24.8	24.9	24.6
Germany	38.1	36.9	37.4	38.1	36.9	36.4	36.6
Greece	21.1	20.8	20.7	20.7	22.3	23.1	23.8
Hungary	31.9	34.2	32.2	27.9	29.2	28.6	29.1
Iceland	15.9	16.9	18.5	19.2	19.5	19.3	19.2
Ireland ¹	15.0	11.6	10.9	10.3	10.5	9.1	8.4
Italy	23.4	23.4	24.0	22.4	22.8	22.8	23.0
Japan	16.2	16.2	19.2	17.4	17.4	17.7	18.6
Korea ¹	8.4	8.5	8.3	8.6	9.2	9.2	9.7
Luxembourg	21.1	19.8	17.7	18.1	18.4	19.0	19.3
Mexico	-2.7	-1.9	-0.6	0.1	0.8	0.0	0.4
Netherlands	30.4	27.4	27.4	28.3	29.3	29.4	32.5
New Zealand	18.6	18.6	18.7	18.9	19.2	19.5	20.0
Norway	27.9	28.6	28.3	27.8	27.8	26.9	26.4
Poland	30.4	29.9	29.8	30.1	30.4	30.5	30.8
Portugal	18.1	16.7	16.6	16.7	16.8	16.0	15.9
Slovak Republic	17.9	19.4	19.1	19.5	19.0	18.9	19.3
Spain	16.4	16.7	16.9	16.4	16.6	16.8	16.9
Sweden	32.3	30.9	29.2	29.6	29.9	29.4	29.0
Switzerland	19.4	19.4	19.5	19.3	19.2	19.4	19.6
Turkey ¹	28.0	30.1	29.3	28.8	29.8	30.0	30.0
United Kingdom	22.2	21.9	22.1	23.2	23.3	23.5	23.7
United States	21.8	21.7	21.5	20.7	20.6	20.5	20.6
<i>Unweighted average:</i>							
OECD	23.3	23.0	22.9	22.7	22.9	22.8	22.9
EU-15	26.7	25.8	25.4	25.3	25.4	25.3	25.5
EU-19	26.4	25.8	25.5	25.2	25.3	25.3	25.4

1. Ireland, Korea and Turkey wage figures are based on the old definition of average worker (ISIC D, rev3.)

StatLink  : <http://dx.doi.org/10.1787/731468064267>

Table II.9. Annual average gross wage earnings, single persons without children, 2000-2006 (US Dollars using PPP)

	2000		2001		2002		2003		2004		2005		2006	
	gross	net	gross	net	gross	net	gross	net	gross	net	gross	net	gross	net
Australia	30 621	22 627	31 057	23 995	32 502	24 972	34 254	26 148	35 877	27 389	37 069	28 165	38 462	29 329
Austria	32 501	22 438	32 913	22 580	33 963	23 230	35 565	24 185	38 522	25 802	39 611	26 671	39 553	26 514
Belgium	34 316	19 558	36 837	21 010	38 882	22 297	39 381	22 847	40 386	23 478	41 692	24 215	42 089	24 503
Canada	29 795	22 232	30 556	23 192	30 730	23 333	30 722	23 311	31 161	23 712	31 903	24 264	32 363	24 542
Czech Republic	11 431	8 842	11 993	9 290	12 964	9 990	13 468	10 329	14 403	10 980	15 529	11 791	16 131	12 510
Denmark	33 476	18 721	34 969	19 839	35 904	20 719	36 717	21 205	37 634	22 232	38 460	22 760	38 728	22 884
Finland	27 596	18 149	28 794	19 309	30 513	20 633	31 238	21 286	32 665	22 498	34 179	23 487	36 043	24 995
France	29 189	20 786	30 627	21 716	31 303	22 197	31 909	22 676	32 379	23 060	33 835	24 014	35 015	24 812
Germany	38 000	21 083	39 142	22 165	40 847	22 927	42 198	23 375	43 939	24 833	45 653	26 244	44 920	25 736
Greece	21 489	16 951	22 226	17 598	24 019	19 160	24 513	19 554	26 867	20 811	29 143	22 249	30 645	23 085
Hungary	10 092	6 493	11 440	7 052	12 422	7 888	12 779	8 564	13 402	8 786	14 452	9 582	14 611	9 642
Iceland	25 719	19 905	26 675	20 518	27 002	20 337	28 700	21 482	29 788	22 244	31 440	23 603	34 762	26 239
Ireland ¹	23 065	18 374	24 117	20 048	25 427	21 256	25 444	21 362	28 719	23 855	28 925	24 511	29 748	25 333
Italy	24 726	17 764	25 133	18 183	25 550	18 371	25 439	18 604	25 909	18 828	26 647	19 374	27 699	20 065
Japan	32 451	26 933	33 995	28 200	34 787	27 828	35 494	29 020	36 846	30 126	38 548	31 423	39 310	31 647
Korea	25 515	23 225	26 827	24 393	29 386	26 783	31 743	28 844	34 882	31 435	37 767	34 034	40 038	35 807
Luxembourg	36 281	25 354	37 853	27 019	39 227	29 239	41 324	30 578	43 012	31 631	44 441	32 316	43 997	31 721
Mexico	7 828	7 640	8 537	8 282	8 852	8 477	8 840	8 424	9 062	8 590	9 419	8 985	9 858	9 369
Netherlands	33 825	22 580	36 568	25 413	38 019	26 397	39 398	27 167	41 592	28 060	42 996	29 022	42 596	27 227
New Zealand	24 158	19 479	24 602	19 822	25 472	20 511	26 330	21 146	26 692	21 354	27 658	22 010	28 346	22 407
Norway	33 087	22 930	35 843	24 573	37 627	26 041	38 105	26 611	39 871	27 874	39 692	28 170	40 015	28 429
Poland	13 552	9 265	14 299	9 825	14 972	10 293	15 254	10 450	15 690	10 708	14 835	10 104	15 885	10 775
Portugal	16 778	13 012	17 541	13 798	18 441	14 466	17 734	13 880	18 287	14 295	19 075	15 036	20 888	16 468
Slovak Republic	9 215	7 417	9 888	7 816	10 629	8 449	10 677	8 432	11 209	8 720	12 165	9 473	13 335	10 347
Spain	23 106	18 539	23 828	19 032	24 855	19 784	25 664	20 605	26 158	20 929	26 728	21 324	26 959	21 446
Sweden	28 655	18 991	29 778	20 132	30 600	21 229	31 581	21 713	33 396	22 870	34 957	24 024	35 074	24 176
Switzerland	34 428	26 869	35 373	27 599	38 008	29 647	39 331	30 793	41 150	32 246	42 532	33 280	41 600	32 492
Turkey ¹	20 448	14 572	18 277	12 626	17 272	12 070	16 793	11 794	17 602	12 242	18 951	13 170	20 571	14 292
United Kingdom	37 294	27 797	39 926	29 835	42 441	31 660	42 801	31 482	44 426	32 629	46 832	34 352	49 835	36 493
United States	27 372	20 821	28 090	21 390	28 939	22 084	29 813	22 825	30 355	23 253	31 096	23 853	32 503	24 907
<i>Unweighted average:</i>														
OECD	25 867	18 645	26 923	19 542	28 052	20 409	28 774	20 956	30 063	21 849	31 208	22 717	32 053	23 273
EU-15	29 353	20 006	30 683	21 179	31 999	22 238	32 727	22 701	34 259	23 721	35 545	24 640	36 253	25 030
EU-19	25 505	17 480	26 730	18 508	27 946	19 483	28 583	19 910	29 926	20 790	31 061	21 608	31 776	22 038

1. Ireland, Korea and Turkey wage figures are based on the old definition of average worker (ISIC D, rev3.)

Table II.10. Annual average gross wage earnings, single persons without children, 2000-2006 (national currency)¹

	2000		2001		2002		2003		2004		2005		2006	
	gross	net	gross	net	gross	net	gross	net	gross	net	gross	net	gross	net
Australia	40 218	29 719	41 313	31 920	43 441	33 377	46 200	35 267	48 827	37 274	51 169	38 879	53 385	40 709
Austria	29 732	20 527	30 280	20 774	30 966	21 180	32 288	21 957	34 348	23 006	35 128	23 652	36 009	24 138
Belgium	31 644	18 035	33 109	18 884	34 330	19 686	34 643	20 098	35 578	20 683	36 468	21 181	37 271	21 698
Canada	36 764	27 431	37 232	28 259	37 765	28 674	38 220	29 000	38 945	29 636	39 816	30 283	41 715	31 634
Czech Republic	164 327	127 113	175 159	135 679	185 030	142 589	195 219	149 721	209 489	159 710	220 461	167 391	235 037	182 266
Denmark	281 700	157 533	292 100	165 723	302 500	174 562	311 300	179 786	316 500	186 968	320 300	189 550	330 796	195 467
Finland	27 037	17 781	28 111	18 851	29 495	19 945	30 414	20 724	31 416	21 638	32 671	22 452	33 710	23 377
France	26 731	19 035	27 564	19 544	28 175	19 979	28 847	20 500	29 608	21 086	30 509	21 653	31 464	22 296
Germany	37 319	20 704	38 204	21 633	39 153	21 976	40 056	22 188	40 954	23 146	41 691	23 966	42 003	24 064
Greece	14 721	11 612	15 431	12 218	16 278	12 985	16 739	13 352	18 809	14 570	20 521	15 666	21 775	16 404
Hungary	1 084 214	697 527	1 259 940	776 670	1 425 084	904 901	1 556 892	1 043 367	1 697 268	1 112 667	1 818 360	1 205 600	1 913 971	1 263 091
Iceland	2 142 000	1 657 791	2 370 000	1 822 991	2 489 000	1 874 694	2 669 000	1 997 716	2 770 000	2 068 453	2 958 000	2 220 697	3 188 693	2 406 909
Ireland ²	22 008	17 532	23 762	19 753	25 477	21 297	25 951	21 788	28 922	24 024	28 994	24 570	30 329	25 827
Italy	19 991	14 362	20 583	14 892	21 076	15 154	21 462	15 695	22 053	16 026	22 662	16 477	23 299	16 877
Japan	5 026 569	4 171 893	5 075 080	4 209 951	4 997 660	3 997 942	4 929 133	4 030 013	4 927 177	4 028 505	4 964 206	4 046 617	5 035 230	4 053 630
Korea ²	19 217 616	17 492 568	20 428 200	18 574 820	22 885 416	20 857 826	24 887 904	22 614 840	27 356 688	24 653 132	28 840 608	25 990 093	30 377 732	27 167 379
Luxembourg	35 875	25 070	37 745	26 942	38 442	28 654	39 587	29 293	40 575	29 839	42 135	30 639	43 477	31 346
Mexico	47 918	46 768	54 003	52 389	58 287	55 815	61 877	58 970	65 583	62 165	69 465	66 264	72 436	68 849
Netherlands	31 300	20 894	33 610	23 357	35 010	24 308	36 385	25 090	37 851	25 536	38 671	26 102	38 701	24 737
New Zealand	34 923	28 159	36 274	29 226	37 338	30 067	38 534	30 948	39 458	31 567	40 782	32 454	42 572	33 653
Norway	298 385	206 788	326 851	224 076	343 997	238 074	353 448	246 837	366 161	255 986	378 782	268 826	394 278	280 122
Poland	24 682	16 875	26 438	18 165	27 329	18 787	28 098	19 248	29 263	19 971	28 563	19 455	29 358	19 914
Portugal	10 922	8 470	11 544	9 081	12 140	9 524	12 583	9 848	12 969	10 138	13 397	10 560	13 745	10 836
Slovak Republic	148 173	119 266	161 136	127 361	172 251	136 914	181 792	143 570	200 722	156 157	216 179	168 349	231 658	179 754
Spain	17 162	13 770	17 874	14 276	18 462	14 695	19 220	15 432	19 828	15 864	20 439	16 306	21 093	16 779
Sweden	263 581	174 686	278 197	188 079	286 566	198 801	293 700	201 928	306 842	210 127	316 602	217 587	327 800	225 944
Switzerland	65 370	51 018	67 128	52 376	68 584	53 498	69 487	54 403	70 649	55 361	71 638	56 055	73 187	57 163
Turkey ²	5 545	3 952	7 752	5 355	10 561	7 380	12 636	8 874	13 959	9 708	15 737	10 937	16 864	11 716
United Kingdom	23 607	17 595	24 910	18 615	25 893	19 316	26 844	19 745	28 053	20 604	29 364	21 539	30 842	22 584
United States	27 372	20 821	28 090	21 390	28 939	22 084	29 813	22 825	30 355	23 253	31 096	23 853	32 503	24 907

1. The annual average gross wage earnings in euro area countries are expressed in euros.

1. Ireland, Korea and Turkey wage figures are based on the old definition of average worker (ISIC D, rev3.)

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Annexes

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Table A.1. Tax revenues expressed as a percentage of GDP at market prices, 1990-2004

	Total tax revenue			Personal income taxes			Social security contributions						All other taxes		
	1990	1995	2004	1990	1995	2004	Employees			Employers			1990	1995	2004
							1990	1995	2004	1990	1995	2004			
Australia	28	29	31	12	12	13	0	0	0	0	0	0	16	17	19
Austria	40	41	43	8	9	10	6	6	6	6	7	7	19	19	20
Belgium	42	44	45	13	14	14	4	4	4	9	9	8	16	16	18
Canada	36	36	33	15	13	12	2	2	2	3	3	3	17	17	17
Czech Republic	-	38	38	-	5	5	-	4	4	-	10	10	-	19	20
Denmark	47	49	49	25	26	25	1	1	1	0	0	0	21	22	23
Finland	44	46	44	15	14	13	1	3	2	9	10	9	18	19	20
France	42	43	43	4	5	7	6	6	4	11	11	11	21	21	21
Germany	36	37	35	10	10	8	6	6	6	7	7	7	13	13	14
Greece	29	32	35	4	4	5	4	4	5	4	5	6	16	19	20
Hungary	-	42	38	-	7	7	-	2	2	-	12	9	-	21	20
Iceland	31	31	39	8	10	14	0	0	0	1	2	3	22	19	21
Ireland	33	32	30	11	10	8	2	2	1	3	3	3	18	18	18
Italy	38	40	41	10	10	10	2	3	2	9	8	9	17	19	20
Japan	29	27	26	8	6	5	3	4	4	4	4	5	14	13	13
Korea	19	19	25	4	4	3	0	0	3	1	1	2	14	14	16
Luxembourg	36	37	38	8	8	7	4	4	5	5	5	5	19	21	22
Mexico	17	17	19	-	-	-	-	-	-	-	-	-	17	17	19
Netherlands	41	40	37	10	8	6	9	11	7	3	3	4	18	19	20
New Zealand	37	37	36	18	17	15	0	0	0	0	0	0	19	20	21
Norway	42	41	44	11	11	10	3	3	3	7	6	6	20	21	25
Poland ¹	-	37	34	-	8	4	-	11	14	-	-	-	-	17	16
Portugal	28	32	34	4	6	5	3	3	3	5	6	7	16	17	18
Slovak Republic	-	-	30	-	-	3	-	-	3	-	-	8	-	-	16
Spain	32	32	35	7	8	6	2	2	2	8	8	8	15	15	18
Sweden	53	48	50	20	16	16	0	2	3	14	11	11	19	19	20
Switzerland	26	28	29	10	10	10	3	3	3	3	3	3	10	11	12
Turkey	20	23	31	5	5	5	1	1	3	2	1	3	11	15	21
United Kingdom	36	35	36	11	10	10	2	3	3	4	3	4	20	19	19
United States	27	28	26	10	10	9	3	3	3	4	4	3	11	11	10

1. Total social security contributions.

Source: OECD, *Revenue Statistics 1965-2005*, 2006 Edition.

StatLink  : <http://dx.doi.org/10.1787/161337505011>

Table A.2. Tax revenues from personal income taxes as a percentage of GDP and total taxation, 1990-2004

(Countries with non-central government income taxes)

	Central government						:	State and local government ¹					
	Percentage of		Percentage of		Percentage of			Percentage of		Percentage of		Percentage of	
	GDP	Total	GDP	Total	GDP	Total		GDP	Total	GDP	Total	GDP	Total
	1990		1995		2004	:	1990		1995		2004		
Belgium	8	20	7	17	7	16	:	5	12	6	15	6	15
Canada	9	25	8	23	7	22	:	6	16	5	15	4	13
Denmark	12	25	12	25	9	21	:	13	28	14	29	15	33
Finland	7	15	6	12	5	13	:	9	19	9	19	8	18
Iceland	5	15	5	16	6	19	:	4	12	5	15	7	20
Japan	0	20	0	15	0	11	:	0	8	0	8	0	7
Korea	0	20	0	18	0	11	:	0	1	0	1	0	1
Norway	4	9	4	10	5	12	:	7	17	7	16	5	13
Spain ²	7	20	7	22	4	12	:	1	2	1	2	2	6
Sweden	5	9	1	3	-1	-1	:	15	29	15	31	16	33
Switzerland	3	10	2	7	2	7	:	7	29	8	29	8	27
United States	8	30	8	29	7	28	:	2	7	2	7	2	7

1. Income-tax sharing arrangements exist in Austria, Germany, Greece, Luxembourg, Portugal and Spain.


2. Spain has introduced an income tax of the Autonomous Regions as of 1997; pro memory.

Source: OECD, *Revenue Statistics 1965-2005*, 2006 Edition.

StatLink  : <http://dx.doi.org/10.1787/624727666421>

Source of Earnings Data

Country	Type of sample	Source
Australia	Quarterly survey of firms resulting in a representative sample of wage and salary earners in each industry.	Australian Bureau of Statistics "Average Weekly Earnings, Australia" and "Labour Force, Australia"
Austria	Annual Wage Tax Statistics	"Lohnsteuerstatistik"
Belgium	Data collected or estimated on the basis of an annual establishment survey and social insurance registers of employees	Statistics Division of the Ministry of Economy (Federal Public Service, Economy, SMEs, Self-employed and Energy). Same source as for Eurostat "Annual gross earnings" data.
Canada	Monthly survey of all firms	Statistics Canada, "Survey of Employment Payrolls and Hours"
Czech Republic	Employer survey data	National Statistical Office
Denmark	Danish Employers Confederation survey of earnings	Annual Report Danish Employers Confederation (Dansk Arbejds Giverforening)
Finland	1) Finnish Employers Federation survey of hourly and monthly earnings; 2) Survey for unorganized employers "Structure of Earnings Statistics" published by the Central Statistical Office	"Wages Statistics" published by the Central Statistical Office
France	Social insurance registers covering all employers.	INSEE, "Déclarations Annuelles des Données Sociales" (DADS)
Germany	Survey carried out by the Federal Statistical Office	National Statistical Office
Greece	Survey carried out by National Statistics Service and Social Security Institutions	National Statistical Service Labour Statistics. Same source as for Eurostat "Annual gross earnings" data.
Hungary	Monthly surveys among enterprises with at least five employees.	Central Statistical Office
Iceland	Monthly survey of earnings in the private sector market	Statistics Iceland
Ireland	Quarterly surveys of industrial employment, earnings and hours worked	Central Statistics Office
Italy	Quarterly indicators of wages in industry and services (OROS)	National Institute of Statistics
Japan	Basic survey on wage structure of all establishments with more than 10 employees	Ministry of Health, Labour and Welfare, Annual Report
Korea	Major Labour Statistics	Ministry of Labour
Luxembourg	Monthly aggregated files of Social security services.	National Statistical Office and Social Security Services.
Mexico	Administrative data from the Mexican Social Security Institute (Instituto Mexicano del Seguro Social (IMSS))	The National Minimum Wage Commission (Comisión Nacional de Salarios Mínimos (CONASAMI))
Netherlands	Survey "Employment and Wages"	Central Bureau of Statistics, Statline
New Zealand	Quarterly employment survey is a sample survey of significant business with an employment count of 1 or more	Statistics New Zealand INFOS
Norway	Sample of enterprises based on published sector statistics for 3rd quarter – except agriculture, forestry and fishing and private households	Statistics Norway Wage
Portugal	April and October survey of earnings carried out by the Ministry of Labour	Ministry of Labour
Poland	Estimates for different sectors	Monthly Statistical Bulletin
Slovak republic	Quarterly and annual statistical data	Slovak Statistical Office
Spain	Quarterly survey of firms	Instituto Nacional de Estadística "Encuesta Trimestral de Coste Laboral" (Labour Cost Survey)
Sweden	September survey of Swedish employers	Statistics Sweden
Switzerland	Swiss Statistics Office. Personnes actives occupées selon la branche économique	La vie économique, SECO (Secrétariat d'État à l'Économie) Table B.8.1, http://www.bfs.admin.ch/bfs/portal/fr/index/themen/03/04.html
Turkey	Annual Manufacturing Industry Survey	Turkish Statistical Institute
United Kingdom	1% sample of PAYE earnings	Office for National Statistics, Annual Survey of Hours and Earnings (ASHE)
United States	Monthly surveys by Department of Labour on the basis of a questionnaire covering more than 40 million non-agricultural wage and salary-workers	Employment, Hours, and Earnings from the Current Employment Statistics Survey


StatLink  : <http://dx.doi.org/10.1787/615183821861>

Exchange Rates and Purchasing Power Parities of National Currencies, 2006

Monetary unit		2006	
		Exchange rates *	Purchasing power parities **
Australia	AUD	1.33	1.39
Austria	EUR	0.80	0.91
Belgium	EUR	0.80	0.89
Canada	CAD	1.13	1.29
Czech Republic	CZK	22.72	14.57
Denmark	DKK	5.97	8.54
Finland	EUR	0.80	0.94
France	EUR	0.80	0.90
Germany	EUR	0.80	0.94
Greece	EUR	0.80	0.71
Hungary	HUF	212.04	130.99
Iceland	ISK	69.93	1.02
Ireland	EUR	0.80	91.73
Italy	EUR	0.80	0.84
Japan	JPY	116.26	128.09
Korea	KRW	954.19	758.73
Luxembourg	EUR	0.80	0.99
Mexico	MXN	10.91	7.35
Netherlands	EUR	0.80	0.91
New Zealand	NZD	1.55	1.50
Norway	NOK	6.44	9.85
Poland	PLZ	3.12	1.85
Portugal	EUR	0.80	0.66
Slovak Republic	SKK	29.94	17.37
Spain	EUR	0.80	0.78
Sweden	SEK	7.42	9.35
Switzerland	CHF	1.26	1.76
Turkey	TRL	1.43	0.82
United Kingdom	GBP	0.55	0.62
United States	USD	1.00	1.00

* Average of 11 months daily rates.

** Estimates based on Economic Outlook No 79, June 2006.

StatLink  : <http://dx.doi.org/10.1787/110200112526>

Historical Series under the Old Definition of Average Worker, 1979-2004

Warning

The tables contained in this annex reproduce data published in *Taxing Wages 2003-2004*, for the convenience of the reader as the main body of this Report only presents data for 2000-2006. However, any user of the data should be aware of its limitations. First, it is based on the previous definition of the wage – the average production worker (APW) wage. Second, there were changes in the reporting practices of some countries over the period 1979-2004 and so the times series cannot be regarded as completely consistent. The most important breaks in the series for recent years are the following:

- a) Australia: From 2002 payroll taxes included in calculations. They are excluded in earlier years.
- b) Austria: From 1998 payroll taxes included in calculations. They are excluded in earlier years.
- c) France: From 1997 earning figure based on improved statistical data.
- d) Japan: From 2002 improvements were made in the reporting of social security contributions.
- e) Korea: From 1997 the coverage of social security contributions is extended.
- f) The Netherlands: From 1999 average wage level for manual workers assumed to be equal to 90% of the wage for all industrial workers, including white collar workers and supervisors.

Table D.1. **Income tax plus employee and employer contributions (as % of labour costs), 1979–2004**
single persons without children

	1979	1981	1983	1985	1987	1989	1991	1993	1995	1997	1999	2000	2001	2002	2003	2004
Australia	-	-	-	-	-	-	-	-	-	29.6	30.4	27.4	27.8	28.3	28.3	28.6
Austria	36.5	38.6	38.1	40.3	39.6	38.1	39.1	40.0	41.2	45.6	45.9	44.9	44.5	44.7	45.0	44.9
Belgium	47.4	49.8	49.2	51.0	53.5	53.2	53.7	54.6	56.3	56.6	56.9	56.2	55.6	55.1	54.6	54.2
Canada	23.2	24.7	25.6	26.9	29.0	27.2	29.0	30.8	31.5	32.3	31.1	31.8	30.4	32.2	32.4	32.3
Czech Republic	-	-	-	-	-	-	-	42.6	43.2	42.9	42.7	42.7	42.6	42.9	43.2	43.6
Denmark	40.6	42.7	46.5	47.8	47.6	46.6	46.7	47.0	45.2	45.1	44.5	44.4	43.6	42.7	42.7	41.5
Finland	41.6	42.4	43.2	45.2	45.5	46.2	44.5	49.3	51.2	48.9	47.4	47.3	45.9	45.2	44.4	43.8
France ¹	-	-	-	-	-	-	-	-	49.1	48.7	48.1	48.2	48.3	48.2	48.3	47.4
Germany	40.8	41.9	43.4	44.5	45.1	45.5	46.4	46.4	50.2	52.3	51.9	51.8	50.8	51.1	51.9	50.7
Greece	25.6	25.5	31.2	31.4	31.6	33.8	33.0	35.3	35.6	35.8	35.7	36.0	35.7	34.6	34.4	34.9
Hungary	-	-	-	-	-	-	-	-	51.4	52.0	50.7	49.6	49.0	49.0	45.6	45.8
Iceland	-	18.4	18.8	16.5	13.9	19.5	20.1	22.0	23.1	24.4	26.0	26.7	27.5	28.8	29.4	29.7
Ireland	33.9	34.7	40.1	42.4	42.8	40.6	39.8	40.0	36.9	33.9	32.4	28.9	25.8	24.5	24.2	23.8
Italy ²	45.3	47.3	50.5	50.0	49.4	51.2	48.8	49.2	50.3	51.5	47.2	46.7	46.1	46.1	45.4	45.7
Japan	16.7	17.3	17.7	21.6	21.4	20.4	21.5	21.2	19.5	20.7	24.0	24.1	24.2	29.8	26.7	26.6
Korea	-	-	-	-	-	-	-	-	6.9	12.4	16.1	16.5	16.6	16.1	16.3	16.6
Luxembourg	38.5	38.2	38.6	38.4	35.7	35.5	33.9	34.9	34.3	35.2	34.6	35.5	33.9	31.3	31.5	31.9
Mexico	-	-	-	-	-	23.5	24.4	26.6	27.2	20.8	14.1	15.4	14.4	16.1	17.2	15.4
Netherlands	48.0	48.3	52.0	49.9	49.5	47.0	46.5	45.7	44.8	43.6	44.3	45.1	42.3	35.5	35.2	43.6
New Zealand	26.0	26.8	26.6	27.9	26.1	23.4	23.8	24.0	24.5	21.6	19.4	19.5	19.5	20.1	20.3	20.7
Norway	43.5	43.1	42.3	41.8	42.6	42.7	41.2	36.8	37.5	37.4	37.3	37.2	36.9	36.9	36.8	36.9
Poland ³	-	-	-	-	-	-	-	44.1	44.7	43.9	43.0	43.0	42.7	42.8	42.9	43.1
Portugal	28.1	29.9	32.3	34.9	34.5	33.9	33.2	33.3	33.7	33.9	33.4	33.5	32.5	32.6	32.6	32.6
Slovak Republic	-	-	-	-	-	-	-	-	-	-	-	41.2	41.7	41.1	41.4	42.0
Spain	36.4	37.4	38.0	36.6	37.9	35.9	36.5	38.0	38.5	39.0	37.5	37.6	37.9	38.2	37.7	38.0
Sweden	50.7	50.8	50.6	50.9	51.7	52.7	46.0	45.6	49.3	50.7	50.5	49.5	48.5	47.6	47.9	48.0
Switzerland	28.2	29.1	28.8	28.8	28.5	28.6	27.3	28.7	30.6	30.0	29.8	29.5	29.5	29.6	29.0	28.8
Turkey	53.9	47.7	44.8	37.0	40.2	40.1	41.2	40.0	35.3	40.7	30.3	40.4	43.6	42.5	42.2	42.7
United Kingdom	36.1	37.6	38.2	37.8	36.0	34.2	33.2	32.6	33.4	32.0	30.8	30.1	29.5	29.5	31.0	31.2
United States	31.9	35.3	34.9	33.6	30.6	31.1	31.3	31.2	31.0	31.1	31.1	30.8	29.8	29.7	29.5	29.6

Note: For Australia, from 1996 to 2001, data have been revised to include payroll taxes and so produce a consistent series. Data for earlier years are not available on the same basis.

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

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

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

Table D.2. Income tax (in % of gross wage), 1979-2004, single persons without children

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

Note: For Australia, from 1996 to 2001, data have been revised to include payroll taxes and so produce a consistent series. Data for earlier years are not available on the same basis.

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

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

Table D.3. Income tax plus employee contributions (in % of gross wage), 1979-2004, single persons without children

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

Note: For Australia, from 1996 to 2001, data have been revised to include payroll taxes and so produce a consistent series. Data for earlier years are not available on the same basis.

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

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

Table D.4. **Income tax plus employee and employer contributions less cash benefits (as % of labour costs), 1979–2004**
one-earner family with two children

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

Note: For Australia, from 1996 to 2001, data have been revised to include payroll taxes and so produce a consistent series. Data for earlier years are not available on the same basis.

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

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

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

Table D.5. Income tax (as % of gross wage), 1979–2004, one-earner family with two children

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

Note: For Australia, from 1996 to 2001, data have been revised to include payroll taxes and so produce a consistent series. Data for earlier years are not available on the same basis.

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

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

Table D.6. **Income tax plus employee contributions less cash benefits (as % of gross wage), 1979-2004**
one-earner family with two children

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

Note: For Australia, from 1996 to 2001, data have been revised to include payroll taxes and so produce a consistent series. Data for earlier years are not available on the same basis.

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

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

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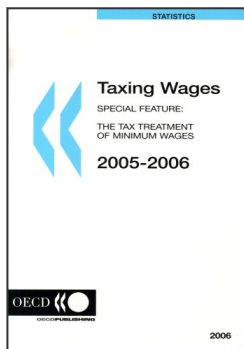
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