

## Tax burdens, 2010 definitive results (and changes to 2011)

This Section briefly reviews the definitive results for 2010 reported in Tables I.12-I.22 and what they show about changes between 2010 and 2011. The comparable 2011 data is shown in Tables I.1-I.11 and the formats of the two sets of tables are identical, meaning that the changes for each family-type between the two years can be traced by comparing the corresponding columns in the two sets of tables.

The following commentary focuses on changes in tax burdens and marginal tax rates for two of the eight family types – single employees without children at the average wage level (column 2 of the tables) and one-earner married families with two children at the average wage level (column 5 of the tables). Comparing the columns 1, 3-4 and 6-8 of the tables gives corresponding results for the six other family types. Generally, only those changes exceeding 1 percentage point for average effective rates and 5 percentage points for marginal effective rates are flagged.

Table I.12 presents the total tax wedge, income tax plus employee and employer's social security contributions less cash benefits by family type as a percentage of total labour costs [gross wage plus employers' social security contributions (including payroll taxes)]. In the majority of countries, changes in the gap between total labour costs and the corresponding net take-home pay in 2011 as compared to 2010 were within plus or minus one percentage point. Comparing column 2 in Tables I.1 and I.12, the wedge increased by more than one percentage point in Hungary (2.8 percentage points), Luxembourg (1.7 percentage points) and Portugal (1.4 percentage points) between 2010 and 2011, and it fell by more than one percentage point in New Zealand (-1.1 percentage points).

For one-earner married couples with two children (comparing column 5 of Tables I.1 and I.12), the wedge increased by more than one percentage point in five countries: Iceland (1.8 percentage points), Ireland (2.4 percentage points), Luxembourg (1.8 percentage points), Portugal (2.3 percentage points) and the Slovak Republic (2.1 percentage points). For this family type, the wedge decreased by more than one percentage point only in Hungary (-3.9 percentage points).

Table I.13 shows the combined burden of income tax and employee social security contributions in the form of personal average tax rates as a percentage of gross wage earnings. For single persons on average earnings, this increased by more than one percentage point between 2010 and 2011 in Hungary (3.6 percentage points), Ireland (1.1 percentage points), Luxembourg (1.3 percentage points), Portugal (1.7 percentage points) and the Slovak Republic (1.2 percentage points). For this family type, the rate decreased by more than one percentage point in New Zealand (-1.1 percentage points). For one-earner married couples with two children it increased by more than 1 percentage point in

Iceland (1.3 percentage points), Ireland (2 percentage points), Japan (1.4 percentage points), Luxembourg (1.1 percentage points), Portugal (1.6 percentage points) and the Slovak Republic (2.5 percentage points). It fell by more than one percentage point in Hungary (-5.6 percentage points) and New Zealand (-1.1 percentage points).

Table I.14 provides the combined burden of income tax and employee social security contributions less the amount of cash family benefits (net personal average tax rate). Comparing column 2 of Tables I.3 and I.14, for single persons at average earnings, there were increases of more than one percentage point between 2010 and 2011 in Hungary (3.6 percentage points), Luxembourg (1.4 percentage points), Portugal (1.7 percentage points), and the Slovak Republic (1.2 percentage points); in contrast the burden decreased more than one percentage point in New Zealand (-1.1 percentage points). Comparing column 5 of Tables I.3 and I.14, increases in the net personal average tax rate of one-earner married couples exceeding one percentage point are noted for Iceland (2 percentage points), Ireland (2.6 percentage points), Italy (1.1 percentage points), Japan (1.4 percentage points), Luxembourg (1.3 percentage points), Portugal (2.9 percentage points), and the Slovak Republic (2.7 percentage points). On the other hand, the net personal average tax rate decreased more than one percentage point in Hungary (-5.1 percentage points).

Table I.15 presents information on income tax due as a percentage of gross wage earnings. In most OECD member countries, the income tax for single persons at average earnings has changed only slightly between 2010 and 2011. Comparing column 2 of Tables I.4 and I.15, the income tax rate increased by more than one percentage point in Hungary (3.1 percentage points), Ireland (4.2 percentage points), Portugal (1.7 percentage points), the Slovak Republic (1.2 percentage points) and the United States (1.1 percentage points); there was only one country where the income tax rate decreased by more than one percentage point – New Zealand, by 1.1 percentage points.

For the one earner married couple with two children, increases by greater than one percentage point were observed in five countries, Iceland (1.3 percentage points), Ireland (5.2 percentage points), Portugal (1.6 percentage points), Slovak Republic (2.5 percentage points) and the United States (1.9 percentage points). There were decreases of more than one percentage point in Hungary (-6.1 percentage points) and New Zealand (-1.1 percentage points).

Table I.16 shows information on employee social security contributions as a percentage of gross wage earnings. Comparing columns 2 and 5 of Tables I.5 and I.16, there were only two countries – Ireland (-3.2 percentage points) and the United States (-2 percentage points) where there was a change in the average burden of employee social security contributions of more than one percentage point between 2010 and 2011 for either the average single person or the average one-earner married couple with two children.

Table I.17 shows the marginal tax wedge (rate of income tax plus employee and employer social security contributions minus benefits) in 2010. Comparing columns 2 and 5 respectively in Tables I.6 and I.17, changes between 2010 and 2011 in the marginal wedge were generally within the range of plus or minus five percentage points. For a single worker at the average earnings, a change of more than five percentage points was noted only for Ireland (+19.9 percentage points). For a one-earner married couple with two children, there were no changes of more than five percentage points.

Table I.18 presents the marginal rate of income tax plus employee social security contributions minus benefits by family-type and wage level. Comparing columns 2 and 5

respectively in Tables I.7 and I.18, the pattern of changes in the marginal rate between 2010 and 2011 was similar to that for the tax wedge discussed above. For the two family types being focused on, the only example of a change outside the range of plus or minus five percentage points was for the single worker on the average earnings in Ireland, (+22 percentage points).

Table I.19 shows the increase in net income (in per cent) after an increase of one currency unit in gross wage earnings for 2010.<sup>1</sup> Table I.20 provides the percentage increase in net income given an increase in one currency unit of gross labour costs for the same year.<sup>2</sup> The results shown in these two tables are directly dependent upon the marginal and average tax rates that have been discussed in the paragraphs above. Tables I.21 and I.22 report background information on levels of labour costs plus gross and net wages in 2010.

### Notes


1. The reported elasticities in Table I.19 are calculated as  $(100 - \text{METR}) / (100 - \text{AETR})$ , where METR is the marginal rate of income tax plus employee social security contributions less cash benefits reported in Table I.18 and AETR is the average rate plus employee social security contributions less cash benefits reported in Table I.14.
2. The reported elasticities in Table I.20 are calculated as  $(100 - \text{METR}) / (100 - \text{AETR})$ , where METR is the marginal rate of income tax plus employee and employer social security contributions less cash benefits reported in Table I.17 and AETR is the average rate plus employee and employer social security contributions less cash benefits reported in Table I.12.

**Table I.12. Income tax plus employee and employer contributions less cash benefits, 2010**  
As % of labour costs, by family-type and wage level

	Single no ch 67 (% AW)	Single no ch 100 (% AW)	Single no ch 167 (% AW)	Single 2 ch 67 (% AW)	Married 2 ch 100-0 (% AW)	Married 2 ch 100-33 (% AW) <sup>2</sup>	Married 2 ch 100-67 (% AW) <sup>2</sup>	Married no ch 100-33 (% AW) <sup>2</sup>
Australia	20.9	26.8	32.4	-6.9	14.6	18.0	23.7	23.1
Austria	43.4	48.2	51.4	25.9	36.4	36.7	40.0	44.5
Belgium	49.5	55.4	60.6	35.2	39.8	41.1	48.0	47.7
Canada	25.8	30.5	32.7	-7.2	18.1	23.4	26.6	27.3
Chile	7.0	7.0	7.6	6.0	6.3	4.8	6.6	7.0
Czech Republic	38.9	42.1	44.7	15.6	21.1	30.3	34.3	40.0
Denmark	36.7	38.3	44.5	11.1	27.2	31.9	33.7	36.8
Estonia	38.6	40.1	41.2	23.7	30.8	34.0	35.7	38.8
Finland	37.0	42.5	48.3	25.8	37.3	35.2	37.2	39.1
France	46.2	49.3	53.4	38.0	42.2	39.8	44.7	45.5
Germany	45.0	49.2	51.4	30.1	33.0	38.0	41.7	45.0
Greece	34.4	38.2	43.7	34.4	38.5	37.5	37.5	38.1
Hungary	43.8	46.6	53.1	27.3	36.7	36.4	39.5	43.8
Iceland	28.3	33.4	37.8	16.5	19.2	26.3	30.4	28.6
Ireland	16.7	25.8	36.4	-28.2	4.7	10.6	16.2	18.2
Israel	12.8	19.4	28.3	0.4	15.9	13.7	13.3	16.3
Italy	44.0	47.2	52.5	27.9	37.8	39.6	42.4	43.9
Japan	28.9	30.2	33.3	18.6	22.1	24.0	25.4	29.4
Korea	17.3	20.1	21.7	16.7	17.8	17.8	17.9	19.2
Luxembourg	27.7	34.3	41.6	0.7	11.6	16.0	21.3	26.2
Mexico	12.3	15.5	21.3	12.3	15.5	13.8	14.2	13.8
Netherlands	33.5	38.1	41.8	12.0	30.8	29.5	31.8	34.2
New Zealand	14.2	17.0	23.3	-17.9	-0.9	7.5	13.8	15.9
Norway	34.0	37.2	42.9	20.7	30.6	31.5	33.3	34.8
Poland	33.2	34.2	35.0	28.4	28.4	29.2	30.6	33.2
Portugal	32.7	37.6	43.6	21.5	26.9	28.9	33.2	32.7
Slovak Republic	34.7	37.9	40.3	21.8	22.9	27.2	31.5	33.7
Slovenia	38.6	42.5	47.6	12.3	22.9	30.4	34.0	40.1
Spain	36.5	39.7	42.4	29.1	34.0	35.7	36.7	36.8
Sweden	40.6	42.8	50.9	32.3	37.2	36.8	38.6	41.0
Switzerland	17.8	20.7	25.1	2.2	8.2	11.0	14.1	18.3
Turkey <sup>1</sup>	35.7	37.9	41.0	34.5	36.6	37.4	38.1	38.0
United Kingdom	29.4	32.6	37.2	9.0	26.5	24.8	28.4	29.4
United States	27.8	30.4	35.7	8.4	18.2	23.2	25.4	28.4
<i>Unweighted average</i>								
<b>OECD-average</b>	<b>31.3</b>	<b>35.0</b>	<b>39.5</b>	<b>15.8</b>	<b>25.0</b>	<b>27.1</b>	<b>30.0</b>	<b>32.0</b>
<b>OECD-EU21</b>	<b>37.2</b>	<b>41.1</b>	<b>45.8</b>	<b>20.7</b>	<b>29.8</b>	<b>31.9</b>	<b>35.1</b>	<b>37.6</b>

Note: ch = children.

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


StatLink  <http://dx.doi.org/10.1787/888932588936>

**Table I.13. Income tax plus employee contributions, 2010**  
As % of gross wage earnings, by family-type and wage level

	Single no ch 67 (% AW)	Single no ch 100 (% AW)	Single no ch 167 (% AW)	Single 2 ch 67 (% AW)	Married 2 ch 100-0 (% AW)	Married 2 ch 100-33 (% AW) <sup>2</sup>	Married 2 ch 100-67 (% AW) <sup>2</sup>	Married no ch 100-33 (% AW) <sup>2</sup>
Australia	15.9	22.3	28.2	14.2	21.1	17.4	19.0	18.3
Austria	27.0	33.1	38.3	23.7	30.8	28.0	30.3	28.4
Belgium	35.4	42.1	49.0	29.8	30.4	32.8	38.0	34.7
Canada	18.7	22.5	26.7	8.1	16.0	18.0	20.1	19.1
Chile	7.0	7.0	7.6	7.0	7.0	7.0	7.0	7.0
Czech Republic	18.1	22.5	25.9	6.0	5.7	13.5	15.9	19.6
Denmark	37.2	38.6	44.5	37.2	34.4	37.4	38.1	37.4
Estonia	17.5	19.4	20.9	11.9	11.9	14.7	16.4	17.5
Finland	22.9	29.7	36.8	22.9	29.7	25.5	27.0	25.5
France	26.0	27.9	33.5	21.2	22.1	21.5	24.9	26.0
Germany	34.4	39.4	43.8	16.5	20.0	26.0	30.4	34.4
Greece	16.0	20.9	27.9	16.0	21.3	19.9	19.9	20.7
Hungary	27.8	31.4	39.7	27.8	31.4	27.8	29.9	27.8
Iceland	22.1	27.6	32.4	22.1	17.5	22.4	25.4	22.4
Ireland	7.8	17.9	29.5	4.8	9.4	9.9	13.8	9.9
Israel	9.1	15.7	24.8	5.5	15.7	12.6	11.6	12.6
Italy	26.0	30.2	37.2	18.7	23.4	22.7	25.8	26.0
Japan	19.1	20.6	24.5	15.7	16.9	17.7	18.4	19.7
Korea	9.2	12.3	15.0	8.5	9.7	9.7	9.8	11.2
Luxembourg	19.3	26.7	34.8	12.1	16.7	17.7	21.4	17.7
Mexico	0.1	5.6	13.4	0.1	5.6	1.6	3.4	1.6
Netherlands	27.0	31.7	37.7	13.5	27.8	25.7	27.4	27.7
New Zealand	14.2	17.0	23.3	15.9	17.0	15.9	16.5	15.9
Norway	25.5	29.2	35.6	21.7	26.7	26.4	27.7	26.4
Poland	23.4	24.5	25.3	17.8	17.8	18.7	20.3	23.4
Portugal	16.7	22.8	30.3	12.4	14.8	15.0	19.0	16.7
Slovak Republic	17.6	21.7	24.8	9.8	8.3	12.4	16.9	16.3
Slovenia	28.7	33.3	39.1	22.1	25.0	25.9	27.7	30.5
Spain	17.5	21.7	26.4	7.9	14.2	16.5	17.8	17.9
Sweden	22.0	24.8	35.5	22.0	24.8	22.4	23.7	22.4
Switzerland	12.8	15.9	20.6	8.3	10.6	11.6	13.7	13.4
Turkey <sup>1</sup>	25.1	27.6	31.3	23.7	26.1	27.1	27.9	27.8
United Kingdom	22.6	25.4	30.0	8.0	23.8	21.4	24.1	22.6
United States	20.2	23.8	30.1	-1.2	10.4	15.1	18.0	20.9
<i>Unweighted average</i>								
<b>OECD-average</b>	<b>20.3</b>	<b>24.5</b>	<b>30.1</b>	<b>15.1</b>	<b>18.9</b>	<b>19.4</b>	<b>21.4</b>	<b>21.2</b>
<b>OECD-EU21</b>	<b>23.4</b>	<b>27.9</b>	<b>33.9</b>	<b>17.2</b>	<b>21.1</b>	<b>21.7</b>	<b>24.2</b>	<b>24.0</b>

Note: ch = children.

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

StatLink  <http://dx.doi.org/10.1787/888932588955>

**Table I.14. Income tax plus employee contributions less cash benefits, 2010**  
As % of gross wage earnings, by family-type and wage level

	Single no ch 67 (% AW)	Single no ch 100 (% AW)	Single no ch 167 (% AW)	Single 2 ch 67 (% AW)	Married 2 ch 100-0 (% AW)	Married 2 ch 100-33 (% AW) <sup>2</sup>	Married 2 ch 100-67 (% AW) <sup>2</sup>	Married no ch 100-33 (% AW) <sup>2</sup>
Australia	15.9	22.3	28.2	-13.5	9.3	12.9	18.9	18.3
Austria	27.0	33.1	38.3	4.4	17.9	18.3	22.6	28.4
Belgium	35.4	42.1	49.0	17.1	21.9	26.4	32.9	34.7
Canada	17.4	22.5	26.7	-19.5	8.6	14.7	18.2	19.1
Chile	7.0	7.0	7.6	6.0	6.3	4.8	6.6	7.0
Czech Republic	18.1	22.5	25.9	-13.1	-5.7	6.6	11.9	19.6
Denmark	36.7	38.3	44.5	11.1	27.2	31.9	33.7	36.8
Estonia	17.5	19.4	20.9	-2.5	7.1	11.1	13.5	17.5
Finland	22.9	29.7	36.8	9.2	23.3	20.7	23.2	25.5
France	26.0	27.9	33.5	14.8	17.8	18.3	22.3	26.0
Germany	34.4	39.4	43.8	16.5	20.0	26.0	30.4	34.4
Greece	16.0	20.9	27.9	16.0	21.3	19.9	19.9	20.7
Hungary	27.8	31.4	39.7	6.6	18.7	18.3	22.3	27.8
Iceland	22.1	27.6	32.4	9.3	12.2	19.9	24.4	22.4
Ireland	7.8	17.9	29.5	-42.0	-5.5	1.5	7.1	9.9
Israel	9.1	15.7	24.8	-3.8	12.0	9.9	9.4	12.6
Italy	26.0	30.2	37.2	4.8	17.8	20.2	24.0	26.0
Japan	19.1	20.6	24.5	7.4	11.3	13.5	15.1	19.7
Korea	9.2	12.3	15.0	8.5	9.7	9.7	9.8	11.2
Luxembourg	19.3	26.7	34.8	-10.7	1.4	6.3	12.2	17.7
Mexico	0.1	5.6	13.4	0.1	5.6	1.6	3.4	1.6
Netherlands	27.0	31.7	37.7	3.4	23.6	22.6	24.9	27.7
New Zealand	14.2	17.0	23.3	-17.9	-0.9	7.5	13.8	15.9
Norway	25.5	29.2	35.6	10.6	21.7	22.7	24.7	26.4
Poland	23.4	24.5	25.3	17.8	17.8	18.7	20.3	23.4
Portugal	16.7	22.8	30.3	2.9	9.5	12.0	17.3	16.7
Slovak Republic	17.6	21.7	24.8	1.3	2.6	8.2	13.5	16.3
Slovenia	28.7	33.3	39.1	-1.8	10.4	19.2	23.3	30.5
Spain	17.5	21.7	26.4	7.9	14.2	16.5	17.8	17.9
Sweden	22.0	24.8	35.5	11.0	17.4	16.9	19.3	22.4
Switzerland	12.8	15.9	20.6	-3.7	2.6	5.6	8.9	13.4
Turkey <sup>1</sup>	25.1	27.6	31.3	23.7	26.1	27.1	27.9	27.8
United Kingdom	22.6	25.4	30.0	0.3	18.7	17.5	21.1	22.6
United States	20.2	23.8	30.1	-1.2	10.4	15.1	18.0	20.9
<i>Unweighted average</i>								
<b>OECD-average</b>	<b>20.2</b>	<b>24.5</b>	<b>30.1</b>	<b>2.4</b>	<b>12.7</b>	<b>15.4</b>	<b>18.6</b>	<b>21.1</b>
<b>OECD-EU21</b>	<b>23.4</b>	<b>27.9</b>	<b>33.9</b>	<b>3.6</b>	<b>14.2</b>	<b>17.0</b>	<b>20.6</b>	<b>23.9</b>

Note: ch = children.

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



StatLink  <http://dx.doi.org/10.1787/888932588974>

Table I.15. **Income tax, by family-type and wage level, 2010**  
As % of gross wage earnings

	Single no ch 67 (% AW)	Single no ch 100 (% AW)	Single no ch 167 (% AW)	Single 2 ch 67 (% AW)	Married 2 ch 100-0 (% AW)	Married 2 ch 100-33 (% AW) <sup>2</sup>	Married 2 ch 100-67 (% AW) <sup>2</sup>	Married no ch 100-33 (% AW) <sup>2</sup>
Australia	15.9	22.3	28.2	14.2	21.1	17.4	19.0	18.3
Austria	8.9	15.0	22.1	5.7	12.8	10.7	12.2	11.0
Belgium	21.5	28.1	34.9	15.9	16.4	22.0	24.0	23.9
Canada	11.6	15.2	21.8	1.0	8.7	11.2	12.9	12.3
Chile	0.0	0.0	0.6	0.0	0.0	0.0	0.0	0.0
Czech Republic	7.1	11.5	14.9	-5.0	-5.3	2.5	4.9	8.6
Denmark	25.1	27.9	34.9	25.1	23.7	25.3	26.8	25.3
Estonia	14.7	16.6	18.1	9.1	9.1	11.9	13.6	14.7
Finland	15.9	22.6	29.6	15.9	22.6	18.6	19.9	18.6
France	12.3	14.2	20.5	7.4	8.4	7.8	11.2	12.3
Germany	13.9	18.9	27.4	-3.7	-0.2	5.8	10.2	13.9
Greece	0.0	4.9	11.9	0.0	5.3	3.9	3.9	4.7
Hungary	10.8	14.4	22.7	10.8	14.4	10.8	12.9	10.8
Iceland	21.4	27.1	32.1	21.4	17.0	21.7	24.8	21.7
Ireland	5.0	10.7	22.0	2.0	2.2	4.5	8.4	4.5
Israel	3.6	8.0	15.4	0.0	8.0	6.0	4.8	6.0
Italy	16.6	20.7	27.6	9.2	13.9	13.2	16.3	16.5
Japan	6.1	7.6	12.0	2.7	3.9	4.7	5.5	6.7
Korea	1.4	4.5	8.6	0.7	1.9	1.9	2.0	3.4
Luxembourg	7.2	14.5	22.6	0.0	4.5	5.6	9.2	5.6
Mexico	-1.1	4.2	11.9	-1.1	4.2	0.3	2.1	0.3
Netherlands	5.3	16.2	28.4	3.5	15.9	12.3	11.7	12.4
New Zealand	14.2	17.0	23.3	15.9	17.0	15.9	16.5	15.9
Norway	17.7	21.4	27.8	13.9	18.9	18.6	19.9	18.6
Poland	5.5	6.6	7.5	0.0	0.0	0.9	2.5	5.5
Portugal	5.7	11.8	19.3	1.4	3.8	4.0	8.0	5.7
Slovak Republic	4.2	8.3	11.6	-3.6	-5.1	-1.0	3.5	2.9
Slovenia	6.6	11.2	17.0	0.0	2.9	3.8	5.6	8.4
Spain	11.1	15.4	20.5	1.6	7.9	10.1	11.4	11.5
Sweden	15.0	17.8	30.8	15.0	17.8	15.4	16.7	15.4
Switzerland	6.7	9.9	14.6	2.2	4.5	5.6	7.7	7.3
Turkey <sup>1</sup>	10.1	12.6	16.3	8.7	11.1	12.1	12.9	12.8
United Kingdom	14.3	16.2	22.4	-0.3	14.6	13.1	15.3	14.3
United States	12.6	16.1	22.4	-8.9	2.8	7.5	10.3	13.2
<i>Unweighted average</i>								
<b>OECD-average</b>	<b>10.2</b>	<b>14.4</b>	<b>20.6</b>	<b>5.3</b>	<b>9.0</b>	<b>9.5</b>	<b>11.4</b>	<b>11.3</b>
<b>OECD-EU21</b>	<b>10.8</b>	<b>15.4</b>	<b>22.2</b>	<b>5.2</b>	<b>8.8</b>	<b>9.6</b>	<b>11.8</b>	<b>11.7</b>

Note: ch = children.

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

StatLink  <http://dx.doi.org/10.1787/888932588993>

**Table I.16. Employee contributions, 2010**  
As % of gross wage earnings, by family-type and wage level

	Single no ch 67 (% AW)	Single no ch 100 (% AW)	Single no ch 167 (% AW)	Single 2 ch 67 (% AW)	Married 2 ch 100-0 (% AW)	Married 2 ch 100-33 (% AW) <sup>2</sup>	Married 2 ch 100-67 (% AW) <sup>2</sup>	Married no ch 100-33 (% AW) <sup>2</sup>
Australia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Austria	18.1	18.1	16.2	18.1	18.1	17.3	18.1	17.3
Belgium	13.9	14.0	14.1	13.9	14.0	10.8	14.0	10.8
Canada	7.1	7.2	4.9	7.1	7.2	6.8	7.2	6.8
Chile	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Czech Republic	11.0	11.0	11.0	11.0	11.0	11.0	11.0	11.0
Denmark	12.1	10.7	9.6	12.1	10.7	12.1	11.3	12.1
Estonia	2.8	2.8	2.8	2.8	2.8	2.8	2.8	2.8
Finland	7.0	7.1	7.2	7.0	7.1	6.9	7.1	6.9
France	13.7	13.7	13.1	13.7	13.7	13.7	13.7	13.7
Germany	20.5	20.5	16.4	20.2	20.2	20.2	20.2	20.5
Greece	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0
Hungary	17.0	17.0	17.0	17.0	17.0	17.0	17.0	17.0
Iceland	0.8	0.5	0.3	0.8	0.5	0.8	0.6	0.8
Ireland	2.8	7.2	7.5	2.8	7.2	5.4	5.4	5.4
Israel	5.5	7.7	9.4	5.5	7.7	6.6	6.8	6.6
Italy	9.5	9.5	9.6	9.5	9.5	9.5	9.5	9.5
Japan	13.0	13.0	12.5	13.0	13.0	13.0	13.0	13.0
Korea	7.8	7.8	6.4	7.8	7.8	7.8	7.8	7.8
Luxembourg	12.1	12.2	12.3	12.1	12.2	12.1	12.2	12.1
Mexico	1.2	1.4	1.5	1.2	1.4	1.3	1.3	1.3
Netherlands	21.7	15.5	9.3	10.0	11.9	13.4	15.8	15.3
New Zealand	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Norway	7.8	7.8	7.8	7.8	7.8	7.8	7.8	7.8
Poland	17.8	17.8	17.8	17.8	17.8	17.8	17.8	17.8
Portugal	11.0	11.0	11.0	11.0	11.0	11.0	11.0	11.0
Slovak Republic	13.4	13.4	13.2	13.4	13.4	13.4	13.4	13.4
Slovenia	22.1	22.1	22.1	22.1	22.1	22.1	22.1	22.1
Spain	6.4	6.4	5.9	6.4	6.4	6.4	6.4	6.4
Sweden	7.0	7.0	4.7	7.0	7.0	7.0	7.0	7.0
Switzerland	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0
Turkey <sup>1</sup>	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0
United Kingdom	8.3	9.2	7.6	8.3	9.2	8.3	8.8	8.3
United States	7.6	7.6	7.6	7.6	7.6	7.6	7.6	7.6
<i>Unweighted average</i>								
<b>OECD-average</b>	<b>10.1</b>	<b>10.1</b>	<b>9.5</b>	<b>9.7</b>	<b>10.0</b>	<b>9.8</b>	<b>10.0</b>	<b>9.9</b>
<b>OECD-EU21</b>	<b>12.6</b>	<b>12.5</b>	<b>11.6</b>	<b>12.0</b>	<b>12.3</b>	<b>12.1</b>	<b>12.4</b>	<b>12.2</b>

Note: ch = children.

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


StatLink  <http://dx.doi.org/10.1787/888932589012>




Table I.17. **Marginal rate of income tax plus employee and employer contributions less cash benefits, 2010<sup>1</sup>**

As % of labour costs, by family-type and wage level

	Single no ch 67 (% AW)	Single no ch 100 (% AW)	Single no ch 167 (% AW)	Single 2 ch 67 (% AW)	Married 2 ch 100-0 (% AW)	Married 2 ch 100-33 (% AW) <sup>3</sup>	Married 2 ch 100-67 (% AW) <sup>3</sup>	Married no ch 100-33 (% AW) <sup>3</sup>
Australia	39.3	35.5	43.0	58.1	54.3	35.5	63.8	35.5
Austria	56.9	60.6	42.2	56.9	60.6	60.6	60.6	60.6
Belgium	66.3	66.3	69.4	66.3	66.3	66.3	66.3	66.3
Canada	33.4	40.8	38.2	60.4	68.1	44.4	44.4	40.8
Chile	7.0	7.0	11.0	7.0	7.0	7.0	7.0	7.0
Czech Republic	48.6	48.6	48.6	55.7	54.0	54.0	54.0	48.6
Denmark	40.9	42.3	56.1	40.9	42.3	42.3	42.3	42.3
Estonia	42.9	42.9	42.9	42.9	42.9	42.9	42.9	42.9
Finland	53.0	57.0	57.0	53.0	57.0	57.0	57.0	57.0
France	63.2	51.3	59.7	57.7	48.3	46.9	51.3	51.3
Germany	55.4	59.8	44.3	53.7	54.1	55.2	57.4	55.4
Greece	34.4	50.1	55.4	34.4	50.1	50.1	50.1	50.1
Hungary	52.2	64.1	67.0	52.2	64.1	64.1	64.1	64.1
Iceland	43.4	43.4	48.7	50.5	50.5	47.8	47.8	43.4
Ireland	33.2	36.8	55.8	66.0	74.7	36.8	36.8	36.8
Israel	29.8	38.3	45.0	16.5	38.3	38.3	38.3	38.3
Italy	53.8	53.8	61.7	54.3	54.8	54.8	54.3	53.8
Japan	31.0	35.3	34.4	31.0	32.3	32.3	32.3	35.3
Korea	19.4	28.4	22.6	18.2	24.7	28.4	28.4	28.4
Luxembourg	41.0	52.5	52.5	41.0	36.1	39.4	46.0	39.4
Mexico	17.5	18.7	28.4	17.5	18.7	18.7	18.7	18.7
Netherlands	48.7	47.3	49.5	51.7	53.8	47.3	47.3	47.3
New Zealand	19.2	31.5	35.5	19.2	51.5	51.5	51.5	31.5
Norway	43.1	51.1	53.7	43.1	51.1	51.1	51.1	51.1
Poland	36.1	36.1	36.1	28.4	28.4	36.1	36.1	36.1
Portugal	47.5	47.5	56.3	47.5	39.1	47.5	47.5	47.5
Slovak Republic	44.4	44.4	42.8	44.4	44.4	44.4	44.4	44.4
Slovenia	43.6	51.0	60.4	32.9	43.6	43.6	43.6	51.0
Spain	45.2	48.1	37.0	52.4	45.2	48.1	48.1	48.1
Sweden	45.6	47.9	66.9	45.6	47.9	47.9	47.9	47.9
Switzerland	24.3	27.5	35.6	19.4	23.3	25.8	26.6	25.8
Turkey <sup>2</sup>	42.2	42.2	47.3	42.2	42.2	42.2	42.2	42.2
United Kingdom	38.8	38.8	47.7	73.4	38.8	38.8	44.7	38.8
United States	34.4	43.7	45.5	53.2	34.4	34.4	34.4	34.4
<i>Unweighted average</i>								
<b>OECD-average</b>	<b>40.5</b>	<b>43.8</b>	<b>47.0</b>	<b>43.8</b>	<b>45.4</b>	<b>43.6</b>	<b>45.0</b>	<b>43.0</b>
<b>OECD-EU21</b>	<b>47.2</b>	<b>49.9</b>	<b>52.8</b>	<b>50.1</b>	<b>49.8</b>	<b>48.8</b>	<b>49.7</b>	<b>49.0</b>

Note: ch = children.

1. Assumes a rise in gross earnings of the principal earner in the household. The outcome may differ if the wage of the spouse goes up, especially if partners are taxed individually.
2. Wage figures are based on the old definition of average worker (ISIC D, Rev. 3).
3. Two-earner family.

StatLink  <http://dx.doi.org/10.1787/888932589031>

**Table I.18. Marginal rate of income tax plus employee contributions less cash benefits, 2010<sup>1</sup>**  
As % of gross wage earnings, by family-type and wage level

	Single no ch 67 (% AW)	Single no ch 100 (% AW)	Single no ch 167 (% AW)	Single 2 ch 67 (% AW)	Married 2 ch 100-0 (% AW)	Married 2 ch 100-33 (% AW) <sup>3</sup>	Married 2 ch 100-67 (% AW) <sup>3</sup>	Married no ch 100-33 (% AW) <sup>3</sup>
Australia	35.5	31.5	39.5	55.5	51.5	31.5	61.5	31.5
Austria	44.4	49.1	37.9	44.4	49.1	49.1	49.1	49.1
Belgium	54.9	54.9	60.9	54.9	54.9	54.9	54.9	54.9
Canada	25.4	35.1	35.4	55.7	65.0	39.1	39.1	35.1
Chile	7.0	7.0	11.0	7.0	7.0	7.0	7.0	7.0
Czech Republic	31.1	31.1	31.1	40.7	38.4	38.4	38.4	31.1
Denmark	40.9	42.3	56.1	40.9	42.3	42.3	42.3	42.3
Estonia	23.2	23.2	23.2	23.2	23.2	23.2	23.2	23.2
Finland	42.5	47.5	47.5	42.5	47.5	47.5	47.5	47.5
France	31.7	30.4	42.3	21.5	26.1	24.0	30.4	30.4
Germany	46.8	52.0	44.3	44.8	45.2	46.5	49.1	46.8
Greece	16.0	36.2	42.9	16.0	36.2	36.2	36.2	36.2
Hungary	38.6	53.8	57.6	38.6	53.8	53.8	53.8	53.8
Iceland	38.5	38.5	44.3	46.2	46.2	43.3	43.3	38.5
Ireland	26.0	30.0	51.0	62.4	72.0	30.0	30.0	30.0
Israel	26.0	35.0	42.0	12.0	35.0	35.0	35.0	35.0
Italy	38.9	39.0	49.5	39.6	40.3	40.3	39.7	39.0
Japan	21.5	26.4	30.6	21.5	23.0	23.0	23.0	26.4
Korea	11.5	21.4	18.4	10.2	17.3	21.4	21.4	21.4
Luxembourg	34.3	47.0	47.0	34.3	28.8	32.4	39.7	32.4
Mexico	12.1	12.5	22.9	12.1	12.5	12.5	12.5	12.5
Netherlands	42.7	41.1	49.5	46.1	48.4	41.1	41.1	41.1
New Zealand	19.2	31.5	35.5	19.2	51.5	51.5	51.5	31.5
Norway	35.8	44.8	47.8	35.8	44.8	44.8	44.8	44.8
Poland	26.7	26.7	26.7	17.8	17.8	26.7	26.7	26.7
Portugal	35.1	35.1	45.9	35.1	24.6	35.1	35.1	35.1
Slovak Republic	29.9	29.9	28.7	29.9	29.9	29.9	29.9	29.9
Slovenia	34.6	43.1	54.0	22.1	34.6	34.6	34.6	43.1
Spain	28.8	32.6	37.0	38.2	28.8	32.6	32.6	32.6
Sweden	28.6	31.6	56.6	28.6	31.6	31.6	31.6	31.6
Switzerland	19.7	23.2	31.7	14.5	18.7	21.4	22.2	21.4
Turkey <sup>2</sup>	32.7	32.7	38.6	32.7	32.7	32.7	32.7	32.7
United Kingdom	31.0	31.0	41.0	70.0	31.0	31.0	37.7	31.0
United States	29.4	39.4	41.4	49.6	29.4	29.4	29.4	29.4
<i>Unweighted average</i>								
<b>OECD-average</b>	<b>30.6</b>	<b>34.9</b>	<b>40.3</b>	<b>34.2</b>	<b>36.4</b>	<b>34.5</b>	<b>36.1</b>	<b>34.0</b>
<b>OECD-EU21</b>	<b>34.6</b>	<b>38.5</b>	<b>44.3</b>	<b>37.7</b>	<b>38.3</b>	<b>37.2</b>	<b>38.3</b>	<b>37.5</b>

Note: ch = children.

1. Assumes a rise in gross earnings of the principal earner in the household. The outcome may differ if the wage of the spouse goes up, especially if partners are taxed individually.
2. Wage figures are based on the old definition of average worker (ISIC D, Rev. 3).
3. Two-earner family.

StatLink  <http://dx.doi.org/10.1787/888932589050>

**Table I.19. Increase in net income after an increase of 1 currency unit in gross wages, 2010<sup>1</sup>**  
By family-type and wage level (%)

	Single no ch 67 (% AW)	Single no ch 100 (% AW)	Single no ch 167 (% AW)	Single 2 ch 67 (% AW)	Married 2 ch 100-0 (% AW)	Married 2 ch 100-33 (% AW) <sup>3</sup>	Married 2 ch 100-67 (% AW) <sup>3</sup>	Married no ch 100-33 (% AW) <sup>3</sup>
Australia	0.77	0.88	0.84	0.39	0.54	0.79	0.48	0.84
Austria	0.76	0.76	1.01	0.58	0.62	0.62	0.66	0.71
Belgium	0.70	0.78	0.77	0.54	0.58	0.61	0.67	0.69
Canada	0.90	0.84	0.88	0.37	0.38	0.71	0.74	0.80
Chile	1.00	1.00	0.96	0.99	0.99	0.98	1.00	1.00
Czech Republic	0.84	0.89	0.93	0.52	0.58	0.66	0.70	0.86
Denmark	0.93	0.94	0.79	0.66	0.79	0.85	0.87	0.91
Estonia	0.93	0.95	0.97	0.75	0.83	0.86	0.89	0.93
Finland	0.75	0.75	0.83	0.63	0.68	0.66	0.68	0.70
France	0.92	0.97	0.87	0.92	0.90	0.93	0.90	0.94
Germany	0.81	0.79	0.99	0.66	0.68	0.72	0.73	0.81
Greece	1.00	0.81	0.79	1.00	0.81	0.80	0.80	0.80
Hungary	0.85	0.67	0.70	0.66	0.57	0.56	0.59	0.64
Iceland	0.79	0.85	0.82	0.59	0.61	0.71	0.75	0.79
Ireland	0.80	0.85	0.70	0.26	0.26	0.71	0.75	0.78
Israel	0.81	0.77	0.77	0.85	0.74	0.72	0.72	0.74
Italy	0.83	0.87	0.80	0.63	0.73	0.75	0.79	0.82
Japan	0.97	0.93	0.92	0.85	0.87	0.89	0.91	0.92
Korea	0.98	0.90	0.96	0.98	0.92	0.87	0.87	0.89
Luxembourg	0.82	0.72	0.81	0.59	0.72	0.72	0.69	0.82
Mexico	0.88	0.93	0.89	0.88	0.93	0.89	0.91	0.89
Netherlands	0.78	0.86	0.81	0.56	0.68	0.76	0.78	0.81
New Zealand	0.94	0.82	0.84	0.68	0.48	0.52	0.56	0.81
Norway	0.86	0.78	0.81	0.72	0.70	0.71	0.73	0.75
Poland	0.96	0.97	0.98	1.00	1.00	0.90	0.92	0.96
Portugal	0.78	0.84	0.78	0.67	0.83	0.74	0.78	0.78
Slovak Republic	0.85	0.90	0.95	0.71	0.72	0.76	0.81	0.84
Slovenia	0.92	0.85	0.76	0.76	0.73	0.81	0.85	0.82
Spain	0.86	0.86	0.86	0.67	0.83	0.81	0.82	0.82
Sweden	0.92	0.91	0.67	0.80	0.83	0.82	0.85	0.88
Switzerland	0.92	0.91	0.86	0.82	0.84	0.83	0.86	0.91
Turkey <sup>2</sup>	0.90	0.93	0.89	0.88	0.91	0.92	0.93	0.93
United Kingdom	0.89	0.92	0.84	0.30	0.85	0.84	0.79	0.89
United States	0.88	0.80	0.84	0.50	0.79	0.83	0.86	0.89
<i>Unweighted average</i>								
<b>OECD-average</b>	<b>0.87</b>	<b>0.86</b>	<b>0.85</b>	<b>0.69</b>	<b>0.73</b>	<b>0.77</b>	<b>0.78</b>	<b>0.84</b>
<b>OECD-EU21</b>	<b>0.85</b>	<b>0.85</b>	<b>0.84</b>	<b>0.66</b>	<b>0.72</b>	<b>0.76</b>	<b>0.78</b>	<b>0.82</b>

Note: ch = children.

1. Net income is calculated as gross earnings minus personal income tax and employees' social security contributions plus family benefits. The increase reported in the Table represents a form of elasticity. In a proportional tax system, the plus elasticity would equal 1. The more progressive the system at these income levels, the lower is the elasticity.
2. Wage figures are based on the old definition of average worker (ISIC D, Rev. 3).
3. Two-earner family. Assumes a rise in the labour costs associated with the principal earner in the household.



StatLink  <http://dx.doi.org/10.1787/888932589069>

Table I.20. **Increase in net income after an increase of 1 currency unit in gross labour cost, 2010<sup>1</sup>**  
By family-type and wage level (%)

	Single no ch 67 (% AW)	Single no ch 100 (% AW)	Single no ch 167 (% AW)	Single 2 ch 67 (% AW)	Married 2 ch 100-0 (% AW)	Married 2 ch 100-33 (% AW) <sup>3</sup>	Married 2 ch 100-67 (% AW) <sup>3</sup>	Married no ch 100-33 (% AW) <sup>3</sup>
Australia	0.77	0.88	0.84	0.39	0.54	0.79	0.48	0.84
Austria	0.76	0.76	1.19	0.58	0.62	0.62	0.66	0.71
Belgium	0.67	0.76	0.78	0.52	0.56	0.57	0.65	0.64
Canada	0.90	0.85	0.92	0.37	0.39	0.72	0.76	0.82
Chile	1.00	1.00	0.96	0.99	0.99	0.98	1.00	1.00
Czech Republic	0.84	0.89	0.93	0.52	0.58	0.66	0.70	0.86
Denmark	0.93	0.94	0.79	0.66	0.79	0.85	0.87	0.91
Estonia	0.93	0.95	0.97	0.75	0.83	0.87	0.89	0.93
Finland	0.75	0.75	0.83	0.63	0.68	0.66	0.68	0.70
France	0.68	0.96	0.86	0.68	0.90	0.88	0.88	0.89
Germany	0.81	0.79	1.15	0.66	0.68	0.72	0.73	0.81
Greece	1.00	0.81	0.79	1.00	0.81	0.80	0.80	0.80
Hungary	0.85	0.67	0.70	0.66	0.57	0.56	0.59	0.64
Iceland	0.79	0.85	0.82	0.59	0.61	0.71	0.75	0.79
Ireland	0.80	0.85	0.70	0.26	0.26	0.71	0.75	0.77
Israel	0.80	0.76	0.77	0.84	0.73	0.72	0.71	0.74
Italy	0.83	0.87	0.80	0.63	0.73	0.75	0.79	0.82
Japan	0.97	0.93	0.98	0.85	0.87	0.89	0.91	0.92
Korea	0.98	0.90	0.99	0.98	0.92	0.87	0.87	0.89
Luxembourg	0.82	0.72	0.81	0.59	0.72	0.72	0.69	0.82
Mexico	0.94	0.96	0.91	0.94	0.96	0.94	0.95	0.94
Netherlands	0.77	0.85	0.87	0.55	0.67	0.75	0.77	0.80
New Zealand	0.94	0.82	0.84	0.68	0.48	0.52	0.56	0.81
Norway	0.86	0.78	0.81	0.72	0.70	0.71	0.73	0.75
Poland	0.96	0.97	0.98	1.00	1.00	0.90	0.92	0.96
Portugal	0.78	0.84	0.78	0.67	0.83	0.74	0.78	0.78
Slovak Republic	0.85	0.90	0.96	0.71	0.72	0.76	0.81	0.84
Slovenia	0.92	0.85	0.76	0.76	0.73	0.81	0.85	0.82
Spain	0.86	0.86	1.09	0.67	0.83	0.81	0.82	0.82
Sweden	0.92	0.91	0.67	0.80	0.83	0.82	0.85	0.88
Switzerland	0.92	0.91	0.86	0.82	0.84	0.83	0.86	0.91
Turkey <sup>2</sup>	0.90	0.93	0.89	0.88	0.91	0.92	0.93	0.93
United Kingdom	0.87	0.91	0.83	0.29	0.83	0.81	0.77	0.87
United States	0.91	0.81	0.85	0.51	0.80	0.86	0.88	0.92
<i>Unweighted average</i>								
<b>OECD-average</b>	<b>0.86</b>	<b>0.86</b>	<b>0.87</b>	<b>0.68</b>	<b>0.73</b>	<b>0.77</b>	<b>0.78</b>	<b>0.83</b>
<b>OECD-EU21</b>	<b>0.84</b>	<b>0.85</b>	<b>0.87</b>	<b>0.65</b>	<b>0.72</b>	<b>0.75</b>	<b>0.78</b>	<b>0.81</b>

Note: ch = children.

1. Net income is calculated as gross earnings minus personal income tax and employees' social security contributions plus family benefits. The increase reported in the Table represents a form of elasticity. In a proportional tax system, the plus elasticity would equal 1. The more progressive the system at these income levels, the lower is the elasticity.
2. Wage figures are based on the old definition of average worker (ISIC D, Rev. 3).
3. Two-earner family. Assumes a rise in the labour costs associated with the principal earner in the household.

StatLink  <http://dx.doi.org/10.1787/888932589088>

**Table I.21. Annual gross wage and net income, 2010**  
In US dollars using PPP, by family-type and wage level

	Single no ch 67 (% AW)		Single no ch 100 (% AW)		Single no ch 167 (% AW)		Single 2 ch 67 (% AW)	
	Total gross earnings before taxes	Net income after taxes	Total gross earnings before taxes	Net income after taxes	Total gross earnings before taxes	Net income after taxes	Total gross earnings before taxes	Net income after taxes
Australia	29 461	24 765	44 192	34 345	73 653	52 872	29 461	33 439
Austria	30 105	21 990	45 157	30 223	75 262	46 426	30 105	28 793
Belgium	32 010	20 669	48 015	27 804	80 025	40 830	32 010	26 541
Canada	24 454	20 206	36 680	28 435	61 134	44 824	24 454	29 214
Chile	9 135	8 496	13 702	12 743	22 837	21 093	9 135	8 587
Czech Republic	13 471	11 029	20 207	15 670	33 678	24 951	13 471	15 242
Denmark	31 833	20 154	47 749	29 459	79 581	44 135	31 833	28 303
Estonia	12 195	10 057	18 293	14 739	30 489	24 104	12 195	12 506
Finland	29 016	22 365	43 523	30 616	72 539	45 862	29 016	26 332
France	26 618	19 689	39 927	28 781	66 546	44 235	26 618	22 692
Germany	34 907	22 903	52 361	31 729	87 268	49 056	34 907	29 130
Greece	19 287	16 201	28 930	22 881	48 217	34 782	21 215	17 821
Hungary	12 863	9 291	19 294	13 238	32 157	19 382	12 863	12 019
Iceland	25 838	20 117	38 756	28 060	64 594	43 677	25 838	23 436
Ireland	25 003	23 057	37 504	30 808	62 506	44 057	25 003	35 506
Israel	20 245	18 394	30 368	25 604	50 613	38 085	20 245	21 011
Italy	23 488	17 370	35 056	24 461	58 427	36 678	23 371	22 249
Japan	28 550	23 096	42 825	33 991	71 375	53 901	28 550	26 442
Korea	29 857	27 106	44 786	39 281	74 643	63 433	29 857	27 313
Luxembourg	35 652	28 755	53 479	39 174	89 131	58 069	35 652	39 483
Mexico	7 347	7 338	11 020	10 402	18 367	15 914	7 347	7 338
Netherlands	35 890	26 190	53 836	36 793	89 726	55 903	35 890	34 656
New Zealand	21 252	18 227	31 878	26 462	53 131	40 754	21 252	25 055
Norway	34 690	25 842	52 035	36 849	86 725	55 864	34 690	31 025
Poland	12 918	9 900	19 377	14 636	32 295	24 109	12 918	10 615
Portugal	18 124	15 104	27 185	20 987	45 309	31 596	18 124	17 603
Slovak Republic	11 939	9 843	17 908	14 031	29 846	22 456	11 939	11 779
Slovenia	17 566	12 528	26 349	17 578	43 916	26 738	17 566	17 890
Spain	23 091	19 052	34 637	27 110	57 728	42 463	23 091	21 258
Sweden	27 181	21 202	40 772	30 673	67 953	43 828	27 181	24 192
Switzerland	33 112	28 874	49 667	41 756	82 779	65 720	33 112	34 328
Turkey <sup>1</sup>	14 931	11 188	22 397	16 215	37 328	25 641	14 931	11 392
United Kingdom	34 691	26 855	52 036	38 824	86 727	60 744	34 691	34 599
United States	30 459	24 299	45 688	34 821	76 147	53 264	30 459	30 833
<i>Unweighted average</i>								
<b>OECD-average</b>	<b>24 035</b>	<b>18 887</b>	<b>36 047</b>	<b>26 741</b>	<b>60 078</b>	<b>41 042</b>	<b>24 088</b>	<b>23 489</b>
<b>OECD-EU21</b>	<b>24 183</b>	<b>18 295</b>	<b>36 266</b>	<b>25 725</b>	<b>60 444</b>	<b>39 067</b>	<b>24 269</b>	<b>23 296</b>

Note: ch = children.

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


StatLink  <http://dx.doi.org/10.1787/888932589107>

Table I.21. **Annual gross wage and net income, 2010** (cont.)

In US dollars using PPP, by family-type and wage level

	Married 2 ch 100-0 (% AW)		Married 2 ch 100-33 (% AW) <sup>2</sup>		Married 2 ch 100-67 (% AW) <sup>2</sup>		Married no ch 100-33 (% AW) <sup>2</sup>	
	Total gross earnings before taxes	Net income after taxes	Total gross earnings before taxes	Net income after taxes	Total gross earnings before taxes	Net income after taxes	Total gross earnings before taxes	Net income after taxes
Australia	44 192	40 073	58 923	51 325	73 653	59 698	58 923	48 135
Austria	45 157	37 061	60 210	49 192	75 262	58 291	60 210	43 138
Belgium	48 015	37 502	64 020	47 108	80 025	53 717	64 020	41 806
Canada	36 680	33 518	48 907	41 739	61 134	50 002	48 907	39 573
Chile	13 702	12 835	18 270	17 386	22 837	21 331	18 270	16 991
Czech Republic	20 207	21 362	26 943	25 158	33 678	29 657	26 943	21 664
Denmark	47 749	34 784	63 665	43 333	79 581	52 740	63 665	40 206
Estonia	18 293	17 002	24 391	21 684	30 489	26 366	24 391	20 113
Finland	43 523	33 366	58 031	45 995	72 539	55 731	58 031	43 245
France	39 927	32 817	53 236	43 487	66 546	51 686	53 236	39 382
Germany	52 361	41 889	69 814	51 639	87 268	60 743	69 814	45 806
Greece	34 716	27 339	46 288	37 059	57 860	46 335	42 431	33 639
Hungary	19 294	15 690	25 725	21 028	32 157	24 981	25 725	18 576
Iceland	38 756	34 030	51 675	41 388	64 594	48 864	51 675	40 080
Ireland	37 504	39 573	50 005	49 236	62 506	58 044	50 005	45 057
Israel	30 368	26 714	40 491	36 482	50 613	45 845	40 491	35 372
Italy	35 056	28 805	46 741	37 287	58 427	44 414	46 741	34 611
Japan	42 825	37 974	57 100	49 370	71 375	60 580	57 100	45 876
Korea	44 786	40 426	59 714	53 908	74 643	67 316	59 714	53 007
Luxembourg	53 479	52 711	71 305	66 826	89 131	78 240	71 305	58 669
Mexico	11 020	10 402	14 694	14 455	18 367	17 740	14 694	14 455
Netherlands	53 836	41 125	71 781	55 581	89 726	67 368	71 781	51 889
New Zealand	31 878	32 151	42 505	39 326	53 131	45 782	42 505	35 763
Norway	52 035	40 741	69 380	53 625	86 725	65 273	69 380	51 044
Poland	19 377	15 923	25 836	20 993	32 295	25 729	25 836	19 800
Portugal	27 185	24 598	36 247	31 884	45 309	37 465	36 247	30 208
Slovak Republic	17 908	17 435	23 877	21 924	29 846	25 810	23 877	19 988
Slovenia	26 349	23 599	35 133	28 384	43 916	33 668	35 133	24 420
Spain	34 637	29 709	46 182	38 572	57 728	47 461	46 182	37 922
Sweden	40 772	33 662	54 363	45 154	67 953	54 864	54 363	42 165
Switzerland	49 667	48 371	66 223	62 483	82 779	75 379	66 223	57 366
Turkey <sup>1</sup>	22 397	16 555	29 863	21 764	37 328	26 929	29 863	21 560
United Kingdom	52 036	42 320	69 381	57 207	86 727	68 451	69 381	53 710
United States	45 688	40 936	60 917	51 691	76 147	62 447	60 917	48 203
<i>Unweighted average</i>								
<b>OECD-average</b>	<b>36 217</b>	<b>31 265</b>	<b>48 289</b>	<b>40 402</b>	<b>60 362</b>	<b>48 498</b>	<b>48 176</b>	<b>37 454</b>
<b>OECD-EU21</b>	<b>36 542</b>	<b>30 870</b>	<b>48 723</b>	<b>39 940</b>	<b>60 903</b>	<b>47 703</b>	<b>48 539</b>	<b>36 477</b>

Note: ch = children.

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

StatLink  <http://dx.doi.org/10.1787/888932589107>

**Table I.22. Annual labour costs and net income, 2010**  
In US dollars using PPP, by family-type and wage level

	Single no ch 67 (% AW)		Single no ch 100 (% AW)		Single no ch 167 (% AW)		Single 2 ch 67 (% AW)	
	Total gross labour costs before taxes	Net income after taxes	Total gross labour costs before taxes	Net income after taxes	Total gross labour costs before taxes	Net income after taxes	Total gross labour costs before taxes	Net income after taxes
Australia	31 292	24 765	46 938	34 345	78 229	52 872	31 292	33 439
Austria	38 874	21 990	58 311	30 223	95 502	46 426	38 874	28 793
Belgium	40 937	20 669	62 331	27 804	103 649	40 830	40 937	26 541
Canada	27 244	20 206	40 907	28 435	66 591	44 824	27 244	29 214
Chile	9 135	8 496	13 702	12 743	22 837	21 093	9 135	8 587
Czech Republic	18 052	11 029	27 077	15 670	45 129	24 951	18 052	15 242
Denmark	31 833	20 154	47 749	29 459	79 581	44 135	31 833	28 303
Estonia	16 391	10 057	24 586	14 739	40 977	24 104	16 391	12 506
Finland	35 486	22 365	53 229	30 616	88 715	45 862	35 486	26 332
France	36 603	19 689	56 819	28 781	94 909	44 235	36 603	22 692
Germany	41 653	22 903	62 479	31 729	100 950	49 056	41 653	29 130
Greece	24 699	16 201	37 048	22 881	61 746	34 782	27 168	17 821
Hungary	16 529	9 291	24 793	13 238	41 321	19 382	16 529	12 019
Iceland	28 073	20 117	42 109	28 060	70 181	43 677	28 073	23 436
Ireland	27 690	23 057	41 535	30 808	69 226	44 057	27 690	35 506
Israel	21 100	18 394	31 773	25 604	53 117	38 085	21 100	21 011
Italy	31 022	17 370	46 302	24 461	77 170	36 678	30 868	22 249
Japan	32 478	23 096	48 716	33 991	80 828	53 901	32 478	26 442
Korea	32 795	27 106	49 192	39 281	80 986	63 433	32 795	27 313
Luxembourg	39 756	28 755	59 634	39 174	99 390	58 069	39 756	39 483
Mexico	8 368	7 338	12 315	10 402	20 224	15 914	8 368	7 338
Netherlands	39 379	26 190	59 437	36 793	96 072	55 903	39 379	34 656
New Zealand	21 252	18 227	31 878	26 462	53 131	40 754	21 252	25 055
Norway	39 130	25 842	58 696	36 849	97 826	55 864	39 130	31 025
Poland	14 827	9 900	22 241	14 636	37 068	24 109	14 827	10 615
Portugal	22 428	15 104	33 642	20 987	56 070	31 596	22 428	17 603
Slovak Republic	15 066	9 843	22 600	14 031	37 592	22 456	15 066	11 779
Slovenia	20 394	12 528	30 592	17 578	50 986	26 738	20 394	17 890
Spain	29 995	19 052	44 993	27 110	73 762	42 463	29 995	21 258
Sweden	35 722	21 202	53 583	30 673	89 304	43 828	35 722	24 192
Switzerland	35 115	28 874	52 672	41 756	87 787	65 720	35 115	34 328
Turkey <sup>1</sup>	17 395	11 188	26 092	16 215	43 487	25 641	17 395	11 392
United Kingdom	38 021	26 855	57 587	38 824	96 718	60 744	38 021	34 599
United States	33 664	24 299	50 058	34 821	82 847	53 264	33 664	30 833
<i>Unweighted average</i>								
<b>OECD-average</b>	<b>28 012</b>	<b>18 887</b>	<b>42 106</b>	<b>26 741</b>	<b>69 821</b>	<b>41 042</b>	<b>28 080</b>	<b>23 489</b>
<b>OECD-EU21</b>	<b>29 303</b>	<b>18 295</b>	<b>44 122</b>	<b>25 725</b>	<b>73 135</b>	<b>39 067</b>	<b>29 413</b>	<b>23 296</b>

Note: ch = children.

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


StatLink  <http://dx.doi.org/10.1787/888932589126>

Table I.22. **Annual labour costs and net income, 2010 (cont.)**

In US dollars using PPP, by family-type and wage level

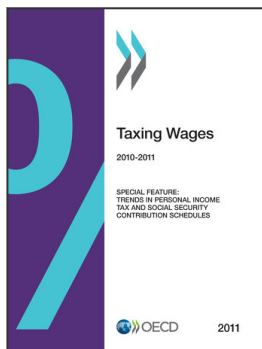
	Married 2 ch 100-0 (% AW)		Married 2 ch 100-33 (% AW) <sup>2</sup>		Married 2 ch 100-67 (% AW) <sup>2</sup>		Married no ch 100-33 (% AW) <sup>2</sup>	
	Total gross labour costs before taxes	Net income after taxes	Total gross labour costs before taxes	Net income after taxes	Total gross labour costs before taxes	Net income after taxes	Total gross labour costs before taxes	Net income after taxes
Australia	46 938	40 073	62 583	51 325	78 229	59 698	62 583	48 135
Austria	58 311	37 061	77 748	49 192	97 185	58 291	77 748	43 138
Belgium	62 331	37 502	79 945	47 108	103 267	53 717	79 945	41 806
Canada	40 907	33 518	54 458	41 739	68 151	50 002	54 458	39 573
Chile	13 702	12 835	18 270	17 386	22 837	21 331	18 270	16 991
Czech Republic	27 077	21 362	36 103	25 158	45 129	29 657	36 103	21 664
Denmark	47 749	34 784	63 665	43 333	79 581	52 740	63 665	40 206
Estonia	24 586	17 002	32 872	21 684	40 977	26 366	32 872	20 113
Finland	53 229	33 366	70 972	45 995	88 715	55 731	70 972	43 245
France	56 819	32 817	72 297	43 487	93 422	51 686	72 297	39 382
Germany	62 479	41 889	83 306	51 639	104 132	60 743	83 306	45 806
Greece	44 457	27 339	59 276	37 059	74 096	46 335	54 337	33 639
Hungary	24 793	15 690	33 057	21 028	41 321	24 981	33 057	18 576
Iceland	42 109	34 030	56 145	41 388	70 181	48 864	56 145	40 080
Ireland	41 535	39 573	55 099	49 236	69 226	58 044	55 099	45 057
Israel	31 773	26 714	42 285	36 482	52 873	45 845	42 285	35 372
Italy	46 302	28 805	61 736	37 287	77 170	44 414	61 736	34 611
Japan	48 716	37 974	64 955	49 370	81 194	60 580	64 955	45 876
Korea	49 192	40 426	65 590	53 908	81 987	67 316	65 590	53 007
Luxembourg	59 634	52 711	79 512	66 826	99 390	78 240	79 512	58 669
Mexico	12 315	10 402	16 769	14 455	20 683	17 740	16 769	14 455
Netherlands	59 437	41 125	78 843	55 581	98 815	67 368	78 843	51 889
New Zealand	31 878	32 151	42 505	39 326	53 131	45 782	42 505	35 763
Norway	58 696	40 741	78 261	53 625	97 826	65 273	78 261	51 044
Poland	22 241	15 923	29 655	20 993	37 068	25 729	29 655	19 800
Portugal	33 642	24 598	44 856	31 884	56 070	37 465	44 856	30 208
Slovak Republic	22 600	17 435	30 133	21 924	37 666	25 810	30 133	19 988
Slovenia	30 592	23 599	40 789	28 384	50 986	33 668	40 789	24 420
Spain	44 993	29 709	59 990	38 572	74 988	47 461	59 990	37 922
Sweden	53 583	33 662	71 443	45 154	89 304	54 864	71 443	42 165
Switzerland	52 672	48 371	70 230	62 483	87 787	75 379	70 230	57 366
Turkey <sup>1</sup>	26 092	16 555	34 790	21 764	43 487	26 929	34 790	21 560
United Kingdom	57 587	42 320	76 043	57 207	95 608	68 451	76 043	53 710
United States	50 058	40 936	67 328	51 691	83 722	62 447	67 328	48 203
<i>Unweighted average</i>								
<b>OECD-average</b>	<b>42 324</b>	<b>31 265</b>	<b>56 221</b>	<b>40 402</b>	<b>70 477</b>	<b>48 498</b>	<b>56 076</b>	<b>37 454</b>
<b>OECD-EU21</b>	<b>44 475</b>	<b>30 870</b>	<b>58 921</b>	<b>39 940</b>	<b>74 006</b>	<b>47 703</b>	<b>58 686</b>	<b>36 477</b>

Note: ch = children.

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

StatLink  <http://dx.doi.org/10.1787/888932589126>





**From:**  
**Taxing Wages 2011**

**Access the complete publication at:**  
[https://doi.org/10.1787/tax\\_wages-2011-en](https://doi.org/10.1787/tax_wages-2011-en)

**Please cite this chapter as:**

OECD (2012), "Tax burdens, 2010 definitive results (and changes to 2011)", in *Taxing Wages 2011*, OECD Publishing, Paris.

DOI: [https://doi.org/10.1787/tax\\_wages-2011-6-en](https://doi.org/10.1787/tax_wages-2011-6-en)

This work is published under the responsibility of the Secretary-General of the OECD. The opinions expressed and arguments employed herein do not necessarily reflect the official views of OECD member countries.

This document and any map included herein are without prejudice to the status of or sovereignty over any territory, to the delimitation of international frontiers and boundaries and to the name of any territory, city or area.

You can copy, download or print OECD content for your own use, and you can include excerpts from OECD publications, databases and multimedia products in your own documents, presentations, blogs, websites and teaching materials, provided that suitable acknowledgment of OECD as source and copyright owner is given. All requests for public or commercial use and translation rights should be submitted to [rights@oecd.org](mailto:rights@oecd.org). Requests for permission to photocopy portions of this material for public or commercial use shall be addressed directly to the Copyright Clearance Center (CCC) at [info@copyright.com](mailto:info@copyright.com) or the Centre français d'exploitation du droit de copie (CFC) at [contact@cfcopies.com](mailto:contact@cfcopies.com).