

## *Tax burdens, 2011 definitive results (and changes to 2012)*

This Section briefly reviews the definitive results for 2011 reported in Tables I.12-I.22 and what they show about changes between 2011 and 2012. The comparable 2012 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 2012 as compared to 2011 were within plus or minus one percentage point. Comparing column 2 in Tables I.1 and I.12, the OECD average tax wedge increased by 0.1 percentage point for a single average worker between 2011 and 2012. It increased by more than one percentage point in Poland (1.2 percentage points) and Spain (1.4 percentage points) and it fell by more than one percentage point in Portugal (-1.3 percentage points).

For one-earner married couples (comparing column 5 of Tables I.1 and I.12), the OECD average tax wedge also increased this time by 0.3 percentage points. The wedge increased by more than one percentage point in eight countries: Japan (2.4 percentage points), New Zealand (1.7 percentage points), Iceland (1.4 percentage points), Australia (1.3 percentage points), Poland and the United Kingdom (1.2 percentage points) and the Netherlands and Spain (1.1 percentage points) and decreased by more than one percentage point in the Czech Republic (-1.5 percentage points) and Portugal (-1.2 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 changed by more than one percentage point between 2011 and 2012 in Spain (+1.8 percentage points) and in Portugal (-1.6 percentage points). For one-earner married couples with 2 children it increased by

more than 1 percentage point in Japan and Spain (1.5 percentage points) and Iceland and the United Kingdom (1.3 percentage points). It fell by more than one percentage point in Portugal (-1.3 percentage points) and the Czech Republic (-1.2 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 was an increase of more than one percentage point between 2011 and 2012 only in Spain (1.9 percentage points); in contrast the burden decreased more than one percentage point in Portugal (-1.6 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 Japan (2.6 percentage points), Iceland (2.2 percentage points), New Zealand (1.7 percentage points), Australia (1.5 percentage points), Spain (1.4 percentage points) and the United Kingdom (1.3 percentage points). On the other hand, the net personal average tax rate decreased more than one percentage points in the Czech Republic (-2.1 percentage points) and Portugal (-1.5 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 2011 and 2012 with no change in the OECD average. Comparing column 2 of Tables I.4 and I.15, the income tax rate increased by more than one percentage point only in Spain (1.8 percentage points); there were decreases of more than one percentage point in two countries – Portugal (-1.6 percentage points) and Hungary (-1.1 percentage points).

The OECD average income tax rate for the one earner married couple with two children increased by 0.1 percentage point during this period. Increases by greater than one percentage point were observed in four countries: Spain (1.5 percentage points), the United Kingdom (1.3 percentage points) and Iceland and Japan (1.2 percentage points). There were decreases of more than one percentage point in Portugal (-1.4 percentage points) and the Czech Republic (-1.2 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 no changes of more than one percentage point in OECD countries between 2011 and 2012 for either the average single person or the average single 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 2011. Comparing columns 2 and 5 respectively in Tables I.6 and I.17, changes between 2011 and 2012 in the marginal wedge were generally within the range of plus or minus five percentage points. There were changes of more than five percentage points in France (+8.4 percentage points) for the single worker at the average earnings and in Hungary (-11.1 percentage points) for both the single worker and the one-earner married couple with 2 children at the average earnings.

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 between 2011 and 2012 in the marginal rate were similar to that for the tax wedge discussed above. For the two family types being focused on, the only examples of changes outside the range of plus or minus

five percentage points were in France (+12.0 percentage points) for the average single worker and in Hungary (-14.3 percentage points) for both family types.

Table I.19 shows the increase in net income (in per cent) after an increase of one currency unit in gross wage earnings for 2011.<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 2011.

### 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, 2011**  
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	20.6	26.7	32.2	-6.0	15.2	17.9	24.2	22.9
Austria	43.8	48.5	51.5	27.1	37.3	37.4	40.7	44.8
Belgium	50.5	56.1	61.1	36.9	41.4	42.4	49.0	48.7
Canada	26.0	30.7	32.9	-6.9	18.5	23.6	26.9	27.6
Chile	7.0	7.0	7.7	6.0	7.0	4.8	6.6	7.0
Czech Republic	39.6	42.6	45.0	17.0	22.2	31.0	35.0	40.3
Denmark	36.8	38.4	44.9	11.6	27.6	32.2	34.0	37.0
Estonia	39.0	40.3	41.3	25.1	31.8	34.5	36.2	39.0
Finland	36.6	42.3	48.2	25.4	37.1	34.9	36.9	38.8
France	47.1	49.9	53.8	39.1	43.0	40.7	45.5	46.2
Germany	45.6	49.8	51.3	31.1	34.0	38.8	42.4	45.6
Greece	38.6	42.4	47.7	38.0	43.4	41.8	42.3	41.5
Hungary	45.2	49.5	51.6	20.1	33.0	34.5	37.9	46.8
Iceland	29.4	34.1	38.3	18.8	21.3	27.7	31.6	29.6
Ireland	19.9	25.8	38.0	-26.7	5.6	12.4	17.8	19.5
Israel	12.6	19.4	28.0	-0.5	15.4	11.3	12.9	16.3
Italy	44.4	47.6	52.9	28.7	38.4	40.2	43.0	44.4
Japan	29.5	30.8	33.8	19.8	23.1	25.1	26.4	30.0
Korea	17.8	20.5	22.2	17.1	18.0	18.0	18.2	19.5
Luxembourg	29.4	36.2	43.7	2.8	13.7	18.0	23.3	27.9
Mexico	13.2	18.7	21.6	13.2	18.7	16.3	16.5	16.3
Netherlands	33.3	38.0	41.7	11.6	30.9	29.3	31.7	34.0
New Zealand	12.9	15.9	22.0	-18.5	-1.1	7.1	13.2	14.8
Norway	34.3	37.6	43.2	21.6	31.2	32.0	33.8	35.1
Poland	33.3	34.3	35.0	28.4	28.4	29.5	30.8	33.3
Portugal	32.2	38.0	44.6	22.2	28.1	29.2	35.0	33.1
Slovak Republic	36.0	38.8	40.8	23.5	24.9	29.4	32.7	35.7
Slovenia	38.6	42.6	47.7	12.7	23.2	30.6	34.1	40.2
Spain	36.7	40.0	42.5	29.8	34.3	35.9	37.0	37.0
Sweden	40.7	42.8	50.9	32.5	37.4	37.0	38.7	41.1
Switzerland	19.0	21.9	26.4	4.6	9.9	12.7	15.8	19.5
Turkey <sup>1</sup>	36.2	38.2	41.7	35.2	37.0	37.8	38.4	38.3
United Kingdom	28.7	32.7	38.2	8.5	26.7	25.3	28.4	28.7
United States	27.4	29.6	34.4	8.4	18.3	22.9	24.8	28.0
<i>Unweighted average</i>								
<b>OECD-Average</b>	<b>31.8</b>	<b>35.5</b>	<b>39.9</b>	<b>16.4</b>	<b>25.7</b>	<b>27.7</b>	<b>30.6</b>	<b>32.6</b>
<b>OECD-EU 21</b>	<b>37.9</b>	<b>41.7</b>	<b>46.3</b>	<b>21.2</b>	<b>30.6</b>	<b>32.6</b>	<b>35.8</b>	<b>38.3</b>

Note: ch = children

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

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**Table I.13. Income tax plus employee contributions, 2011**  
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	19.7	18.3
Austria	27.5	33.6	38.5	24.3	31.4	28.4	30.8	28.7
Belgium	36.4	42.8	49.6	31.1	31.8	33.6	38.9	35.4
Canada	18.8	22.6	26.8	8.3	16.2	18.2	20.2	19.3
Chile	7.0	7.0	7.7	7.0	7.0	7.0	7.0	7.0
Czech Republic	19.1	23.1	26.3	7.3	6.8	14.2	16.5	20.1
Denmark	37.3	38.8	44.9	37.3	34.6	37.5	38.2	37.5
Estonia	18.0	19.7	21.1	12.7	12.7	15.3	16.9	18.0
Finland	22.3	29.3	36.5	22.3	29.3	25.1	26.5	25.1
France	26.1	28.0	33.7	21.2	22.1	21.7	25.0	26.1
Germany	34.9	39.9	43.8	17.5	21.0	26.7	31.0	34.9
Greece	21.1	26.0	32.7	20.3	27.3	25.1	25.8	24.9
Hungary	29.6	35.1	37.8	17.5	26.0	24.9	27.4	31.7
Iceland	23.3	28.4	33.0	23.3	19.0	23.5	26.3	23.5
Ireland	11.3	17.8	31.3	6.6	10.2	11.2	15.2	11.2
Israel	9.1	15.7	24.3	5.5	15.7	10.5	11.6	12.6
Italy	26.6	30.7	37.8	19.5	24.1	23.4	26.4	26.6
Japan	19.5	21.0	24.8	17.5	18.3	19.1	19.6	20.1
Korea	9.5	12.5	15.3	8.7	9.8	9.8	9.9	11.4
Luxembourg	20.7	28.3	36.7	13.2	17.9	19.1	22.8	19.1
Mexico	1.2	9.2	13.7	1.2	9.2	4.5	6.0	4.5
Netherlands	26.9	31.6	37.7	13.4	28.2	25.6	27.4	27.6
New Zealand	12.9	15.9	22.0	14.5	15.9	14.8	15.3	14.8
Norway	25.7	29.4	35.8	21.9	26.9	26.6	27.9	26.6
Poland	23.5	24.5	25.4	17.8	17.8	19.0	20.6	23.5
Portugal	16.1	23.3	31.4	11.5	15.4	15.3	19.5	17.2
Slovak Republic	19.3	22.8	25.4	11.7	10.7	15.1	18.4	18.9
Slovenia	28.8	33.4	39.3	22.1	25.1	25.9	27.8	30.6
Spain	17.8	22.0	26.8	8.8	14.7	16.8	18.2	18.1
Sweden	22.1	24.8	35.4	22.1	24.8	22.5	23.7	22.5
Switzerland	13.9	17.0	21.8	9.1	11.3	12.4	14.7	14.4
Turkey <sup>1</sup>	25.7	28.0	32.1	24.5	26.6	27.5	28.3	28.1
United Kingdom	21.9	25.2	30.7	7.3	23.7	21.9	23.9	21.9
United States	19.6	22.8	28.6	-1.5	10.3	14.6	17.1	20.2
<i>Unweighted average</i>								
<b>OECD-Average</b>	<b>20.9</b>	<b>25.1</b>	<b>30.5</b>	<b>15.3</b>	<b>19.5</b>	<b>19.8</b>	<b>21.9</b>	<b>21.8</b>
<b>OECD-EU 21</b>	<b>24.2</b>	<b>28.6</b>	<b>34.4</b>	<b>17.4</b>	<b>21.7</b>	<b>22.3</b>	<b>24.8</b>	<b>24.7</b>

Note: ch = children

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


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**Table I.14. Income tax plus employee contributions less cash benefits, 2011**  
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	-12.3	10.1	13.0	19.7	18.3
Austria	27.5	33.6	38.5	5.8	19.0	19.1	23.4	28.7
Belgium	36.4	42.8	49.6	18.9	23.7	27.5	34.0	35.4
Canada	17.5	22.6	26.8	-19.3	9.0	14.8	18.3	19.3
Chile	7.0	7.0	7.7	6.0	7.0	4.8	6.6	7.0
Czech Republic	19.1	23.1	26.3	-11.2	-4.2	7.6	12.8	20.1
Denmark	36.8	38.4	44.9	11.6	27.6	32.2	34.0	37.0
Estonia	18.0	19.7	21.1	-0.6	8.3	12.0	14.2	18.0
Finland	22.3	29.3	36.5	8.6	22.9	20.3	22.7	25.1
France	26.1	28.0	33.7	14.9	17.9	18.5	22.5	26.1
Germany	34.9	39.9	43.8	17.5	21.0	26.7	31.0	34.9
Greece	21.1	26.0	32.7	20.3	27.3	25.1	25.8	24.9
Hungary	29.6	35.1	37.8	-2.6	14.0	15.8	20.2	31.7
Iceland	23.3	28.4	33.0	11.8	14.5	21.5	25.7	23.5
Ireland	11.3	17.8	31.3	-40.3	-4.5	3.4	9.0	11.2
Israel	9.1	15.7	24.3	-4.6	11.5	7.4	9.1	12.6
Italy	26.6	30.7	37.8	5.9	18.7	21.0	24.7	26.6
Japan	19.5	21.0	24.8	8.4	12.2	14.5	16.0	20.1
Korea	9.5	12.5	15.3	8.7	9.8	9.8	9.9	11.4
Luxembourg	20.7	28.3	36.7	-9.1	3.0	7.9	13.9	19.1
Mexico	1.2	9.2	13.7	1.2	9.2	4.5	6.0	4.5
Netherlands	26.9	31.6	37.7	3.2	23.8	22.5	24.9	27.6
New Zealand	12.9	15.9	22.0	-18.5	-1.1	7.1	13.2	14.8
Norway	25.7	29.4	35.8	11.3	22.2	23.1	25.1	26.6
Poland	23.5	24.5	25.4	17.8	17.8	19.0	20.6	23.5
Portugal	16.1	23.3	31.4	3.7	11.1	12.4	19.5	17.2
Slovak Republic	19.3	22.8	25.4	3.4	5.2	11.0	15.0	18.9
Slovenia	28.8	33.4	39.3	-1.4	10.8	19.4	23.5	30.6
Spain	17.8	22.0	26.8	8.8	14.7	16.8	18.2	18.1
Sweden	22.1	24.8	35.4	11.3	17.7	17.2	19.4	22.5
Switzerland	13.9	17.0	21.8	-1.4	4.3	7.2	10.5	14.4
Turkey <sup>1</sup>	25.7	28.0	32.1	24.5	26.6	27.5	28.3	28.1
United Kingdom	21.9	25.2	30.7	-0.3	18.7	18.1	20.9	21.9
United States	19.6	22.8	28.6	-1.5	10.3	14.6	17.1	20.2
<i>Unweighted average</i>								
<b>OECD-Average</b>	<b>20.8</b>	<b>25.1</b>	<b>30.5</b>	<b>3.0</b>	<b>13.5</b>	<b>16.0</b>	<b>19.3</b>	<b>21.8</b>
<b>OECD-EU 21</b>	<b>24.1</b>	<b>28.6</b>	<b>34.4</b>	<b>4.1</b>	<b>15.0</b>	<b>17.8</b>	<b>21.4</b>	<b>24.7</b>

Note: ch = children

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


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**Table I.15. Income tax, 2011**  
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	19.7	18.3
Austria	9.4	15.5	22.5	6.3	13.3	11.1	12.7	11.4
Belgium	22.5	28.8	35.5	17.2	17.8	22.8	24.9	24.6
Canada	11.6	15.4	21.9	1.1	9.0	11.4	13.0	12.4
Chile	0.0	0.0	0.7	0.0	0.0	0.0	0.0	0.0
Czech Republic	8.1	12.1	15.3	-3.7	-4.2	3.2	5.5	9.1
Denmark	33.3	36.1	43.2	33.3	31.9	33.5	35.0	33.5
Estonia	15.2	16.9	18.3	9.9	9.9	12.5	14.1	15.2
Finland	15.3	22.1	29.3	15.3	22.1	18.1	19.4	18.1
France	12.4	14.3	20.6	7.5	8.5	8.0	11.3	12.4
Germany	14.0	19.0	27.6	-3.1	0.3	6.1	10.4	14.0
Greece	4.9	9.8	16.5	4.1	11.0	8.9	9.6	8.6
Hungary	12.1	17.6	20.3	0.0	8.5	7.4	9.9	14.2
Iceland	22.5	27.9	32.7	22.5	18.5	22.8	25.7	22.8
Ireland	8.5	14.7	27.8	3.8	7.0	8.9	12.2	8.9
Israel	3.6	8.0	14.9	0.0	8.0	3.9	4.8	6.0
Italy	17.1	21.3	28.2	10.0	14.6	13.9	16.9	17.1
Japan	6.1	7.6	12.0	4.1	4.9	5.7	6.2	6.7
Korea	1.4	4.4	8.5	0.7	1.7	1.7	1.9	3.4
Luxembourg	7.7	15.2	23.6	0.2	4.8	6.0	9.8	6.0
Mexico	-0.1	7.9	12.3	-0.1	7.9	3.2	4.7	3.2
Netherlands	5.2	16.2	28.4	3.5	16.0	12.2	11.7	12.4
New Zealand	12.9	15.9	22.0	14.5	15.9	14.8	15.3	14.8
Norway	17.9	21.6	28.0	14.1	19.1	18.8	20.1	18.8
Poland	5.7	6.7	7.6	0.0	0.0	1.2	2.7	5.7
Portugal	5.1	12.3	20.4	0.5	4.4	4.3	8.5	6.2
Slovak Republic	5.9	9.4	12.3	-1.7	-2.7	1.7	5.0	5.5
Slovenia	6.7	11.3	17.2	0.0	3.0	3.8	5.7	8.5
Spain	11.5	15.7	21.0	2.5	8.3	10.4	11.8	11.8
Sweden	15.1	17.9	30.7	15.1	17.9	15.5	16.7	15.5
Switzerland	7.7	10.7	15.7	2.8	5.0	6.2	8.5	8.2
Turkey <sup>1</sup>	10.7	13.0	17.1	9.5	11.6	12.5	13.3	13.1
United Kingdom	13.6	15.7	22.9	-1.0	14.2	13.6	14.9	13.6
United States	13.9	17.1	23.0	-7.1	4.7	8.9	11.5	14.6
<i>Unweighted average</i>								
<b>OECD-Average</b>	<b>11.0</b>	<b>15.3</b>	<b>21.4</b>	<b>5.8</b>	<b>9.8</b>	<b>10.3</b>	<b>12.2</b>	<b>12.2</b>
<b>OECD-EU 21</b>	<b>11.9</b>	<b>16.6</b>	<b>23.3</b>	<b>5.7</b>	<b>9.8</b>	<b>10.6</b>	<b>12.8</b>	<b>13.0</b>

Note: ch = children

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

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**Table I.16. Employee contributions, 2011**  
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	16.1	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	7.3	4.9	7.1	7.3	6.9	7.2	6.9
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	4.0	2.7	1.6	4.0	2.7	4.0	3.2	4.0
Estonia	2.8	2.8	2.8	2.8	2.8	2.8	2.8	2.8
Finland	7.1	7.1	7.2	7.1	7.1	7.0	7.1	7.0
France	13.7	13.7	13.1	13.7	13.7	13.7	13.7	13.7
Germany	20.9	20.9	16.1	20.6	20.6	20.6	20.6	20.9
Greece	16.2	16.2	16.2	16.2	16.2	16.2	16.2	16.2
Hungary	17.5	17.5	17.5	17.5	17.5	17.5	17.5	17.5
Iceland	0.7	0.5	0.3	0.7	0.5	0.7	0.6	0.7
Ireland	2.8	3.2	3.5	2.8	3.2	2.4	3.0	2.4
Israel	5.5	7.6	9.4	5.5	7.6	6.6	6.8	6.6
Italy	9.5	9.5	9.6	9.5	9.5	9.5	9.5	9.5
Japan	13.4	13.4	12.8	13.4	13.4	13.4	13.4	13.4
Korea	8.1	8.1	6.9	8.1	8.1	8.1	8.1	8.1
Luxembourg	13.0	13.1	13.2	13.0	13.1	13.0	13.1	13.0
Mexico	1.3	1.4	1.5	1.3	1.4	1.3	1.3	1.3
Netherlands	21.7	15.4	9.3	10.0	12.2	13.4	15.7	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	5.8	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	6.3	6.3	6.2	6.3	6.3	6.3	6.3	6.3
Turkey <sup>1</sup>	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0
United Kingdom	8.3	9.5	7.8	8.3	9.5	8.3	9.0	8.3
United States	5.7	5.7	5.7	5.7	5.7	5.7	5.7	5.7
<i>Unweighted average</i>								
<b>OECD-Average</b>	<b>9.9</b>	<b>9.8</b>	<b>9.1</b>	<b>9.5</b>	<b>9.7</b>	<b>9.5</b>	<b>9.7</b>	<b>9.6</b>
<b>OECD-EU 21</b>	<b>12.3</b>	<b>12.0</b>	<b>11.1</b>	<b>11.7</b>	<b>11.8</b>	<b>11.7</b>	<b>12.0</b>	<b>11.8</b>

Note: ch = children

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

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Table I.17. **Marginal rate of income tax plus employee and employer contributions less cash benefits, 2011<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	39.1	35.4	42.0	58.0	54.2	35.4	35.4	35.4
Austria	56.9	60.6	42.2	56.9	60.6	60.6	60.6	60.6
Belgium	66.3	69.7	68.5	66.3	66.3	69.7	69.7	69.7
Canada	33.5	40.8	38.3	60.5	68.1	44.5	44.5	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	53.1	54.1	57.2	53.1	54.1	54.1	54.1	54.1
France	63.5	51.4	59.7	58.0	48.4	47.0	51.4	51.4
Germany	55.9	60.3	44.3	54.2	52.7	55.7	57.9	55.9
Greece	41.3	51.8	58.9	47.2	52.4	52.4	52.4	51.8
Hungary	51.6	63.5	51.6	35.8	63.5	63.5	63.5	63.5
Iceland	43.5	43.5	48.8	50.6	50.6	47.9	47.9	43.5
Ireland	37.7	37.7	56.7	67.9	75.1	37.7	37.7	37.7
Israel	30.0	38.6	45.2	16.8	38.6	38.6	38.6	38.6
Italy	54.0	54.1	62.0	54.5	55.1	55.1	54.6	54.1
Japan	31.6	35.8	34.7	31.6	32.9	35.8	35.8	35.8
Korea	19.8	28.8	22.9	18.6	25.1	25.1	25.1	28.8
Luxembourg	44.2	54.9	54.9	42.5	37.6	40.9	47.5	40.9
Mexico	17.4	23.4	28.4	17.4	23.4	23.4	23.4	23.4
Netherlands	49.0	47.3	49.6	52.0	53.8	47.3	47.3	47.3
New Zealand	17.5	30.0	33.0	17.5	50.0	50.0	50.0	30.0
Norway	43.2	51.2	53.8	43.2	51.2	51.2	51.2	51.2
Poland	36.1	36.1	36.1	28.4	28.4	36.1	36.1	36.1
Portugal	39.4	50.7	59.6	39.4	42.2	42.2	50.7	42.2
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	48.1	48.1	48.1	48.1
Sweden	45.6	47.9	66.9	45.6	47.9	47.9	47.9	47.9
Switzerland	26.3	29.5	35.9	20.6	23.8	26.1	29.4	26.9
Turkey <sup>2</sup>	42.2	42.2	47.3	42.2	42.2	42.2	42.2	42.2
United Kingdom	40.2	40.2	49.0	76.3	40.2	40.2	40.2	40.2
United States	32.5	41.8	41.8	51.4	32.5	32.5	32.5	32.5
<i>Unweighted average</i>								
<b>OECD-Average</b>	<b>40.7</b>	<b>44.3</b>	<b>46.7</b>	<b>43.6</b>	<b>45.7</b>	<b>43.7</b>	<b>44.4</b>	<b>43.1</b>
<b>OECD-EU 21</b>	<b>47.6</b>	<b>50.4</b>	<b>52.6</b>	<b>49.9</b>	<b>50.2</b>	<b>48.8</b>	<b>49.9</b>	<b>49.1</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.

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**Table I.18. Marginal rate of income tax plus employee contributions less cash benefits, 2011<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	38.5	55.5	51.5	31.5	31.5	31.5
Austria	44.4	49.1	37.9	44.4	49.1	49.1	49.1	49.1
Belgium	54.9	59.4	59.8	54.9	54.9	59.4	59.4	59.4
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	42.6	43.8	47.5	42.6	43.8	43.8	43.8	43.8
France	31.7	30.4	42.3	21.5	26.1	24.0	30.4	30.4
Germany	47.2	52.5	44.3	45.2	43.4	46.9	49.6	47.2
Greece	24.6	38.0	47.2	32.1	38.8	38.8	38.8	38.0
Hungary	37.8	53.1	37.8	17.5	53.1	53.1	53.1	53.1
Iceland	38.6	38.6	44.4	46.3	46.3	43.4	43.4	38.6
Ireland	31.0	31.0	52.0	64.4	72.4	31.0	31.0	31.0
Israel	26.0	35.0	42.0	12.0	35.0	35.0	35.0	35.0
Italy	39.3	39.4	49.8	40.0	40.7	40.7	40.1	39.4
Japan	21.9	26.7	30.7	21.9	23.4	26.7	26.7	26.7
Korea	11.8	21.6	18.6	10.4	17.5	17.5	17.5	21.6
Luxembourg	37.3	49.3	49.3	35.5	29.9	33.6	41.0	33.6
Mexico	12.1	17.6	22.9	12.1	17.6	17.6	17.6	17.6
Netherlands	43.1	41.2	49.6	46.5	48.5	41.2	41.2	41.2
New Zealand	17.5	30.0	33.0	17.5	50.0	50.0	50.0	30.0
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	25.0	39.0	50.0	25.0	28.5	28.5	39.0	28.5
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	32.6	32.6	32.6	32.6
Sweden	28.6	31.6	56.6	28.6	31.6	31.6	31.6	31.6
Switzerland	21.7	25.1	32.3	15.7	19.0	21.5	25.0	22.3
Turkey <sup>2</sup>	32.7	32.7	38.6	32.7	32.7	32.7	32.7	32.7
United Kingdom	32.0	32.0	42.0	73.0	32.0	32.0	32.0	32.0
United States	27.4	37.4	37.4	47.6	27.4	27.4	27.4	27.4
<i>Unweighted average</i>								
<b>OECD-Average</b>	<b>30.8</b>	<b>35.3</b>	<b>39.9</b>	<b>33.9</b>	<b>36.7</b>	<b>34.6</b>	<b>35.4</b>	<b>34.0</b>
<b>OECD-EU 21</b>	<b>35.0</b>	<b>39.0</b>	<b>43.9</b>	<b>37.3</b>	<b>38.6</b>	<b>37.2</b>	<b>38.5</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.

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Table I.19. **Increase in net income after an increase of 1 currency unit in gross wages, 2011<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	0.86	0.40	0.54	0.79	0.85	0.84
Austria	0.77	0.77	1.01	0.59	0.63	0.63	0.67	0.72
Belgium	0.71	0.71	0.80	0.56	0.59	0.56	0.62	0.63
Canada	0.90	0.84	0.88	0.37	0.38	0.72	0.75	0.80
Chile	1.00	1.00	0.97	0.99	1.00	0.98	1.00	1.00
Czech Republic	0.85	0.90	0.94	0.53	0.59	0.67	0.71	0.86
Denmark	0.94	0.94	0.80	0.67	0.80	0.85	0.87	0.92
Estonia	0.94	0.96	0.97	0.76	0.84	0.87	0.90	0.94
Finland	0.74	0.80	0.83	0.63	0.73	0.71	0.73	0.75
France	0.92	0.97	0.87	0.92	0.90	0.93	0.90	0.94
Germany	0.81	0.79	0.99	0.67	0.72	0.73	0.73	0.81
Greece	0.96	0.84	0.79	0.85	0.84	0.82	0.82	0.83
Hungary	0.88	0.72	1.00	0.80	0.55	0.56	0.59	0.69
Iceland	0.80	0.86	0.83	0.61	0.63	0.72	0.76	0.80
Ireland	0.78	0.84	0.70	0.25	0.26	0.72	0.76	0.78
Israel	0.81	0.77	0.77	0.84	0.73	0.70	0.72	0.74
Italy	0.83	0.88	0.81	0.64	0.73	0.75	0.80	0.83
Japan	0.97	0.93	0.92	0.85	0.87	0.86	0.87	0.92
Korea	0.98	0.90	0.96	0.98	0.91	0.91	0.92	0.89
Luxembourg	0.79	0.71	0.80	0.59	0.72	0.72	0.69	0.82
Mexico	0.89	0.91	0.89	0.89	0.91	0.86	0.88	0.86
Netherlands	0.78	0.86	0.81	0.55	0.68	0.76	0.78	0.81
New Zealand	0.95	0.83	0.86	0.70	0.50	0.54	0.58	0.82
Norway	0.86	0.78	0.81	0.72	0.71	0.72	0.74	0.75
Poland	0.96	0.97	0.98	1.00	1.00	0.91	0.92	0.96
Portugal	0.89	0.80	0.73	0.78	0.80	0.82	0.76	0.86
Slovak Republic	0.87	0.91	0.96	0.73	0.74	0.79	0.83	0.87
Slovenia	0.92	0.85	0.76	0.77	0.73	0.81	0.86	0.82
Spain	0.87	0.87	0.86	0.68	0.79	0.81	0.82	0.82
Sweden	0.92	0.91	0.67	0.81	0.83	0.83	0.85	0.88
Switzerland	0.91	0.90	0.87	0.83	0.85	0.85	0.84	0.91
Turkey <sup>2</sup>	0.91	0.94	0.90	0.89	0.92	0.93	0.94	0.94
United Kingdom	0.87	0.91	0.84	0.27	0.84	0.83	0.86	0.87
United States	0.90	0.81	0.88	0.52	0.81	0.85	0.88	0.91
<i>Unweighted average</i>								
<b>OECD-Average</b>	<b>0.87</b>	<b>0.86</b>	<b>0.86</b>	<b>0.70</b>	<b>0.74</b>	<b>0.78</b>	<b>0.80</b>	<b>0.84</b>
<b>OECD-EU 21</b>	<b>0.86</b>	<b>0.85</b>	<b>0.85</b>	<b>0.67</b>	<b>0.73</b>	<b>0.76</b>	<b>0.78</b>	<b>0.83</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.


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Table I.20. **Increase in net income after an increase of 1 currency unit in gross labour cost, 2011<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	0.86	0.40	0.54	0.79	0.85	0.84
Austria	0.77	0.77	1.19	0.59	0.63	0.63	0.67	0.72
Belgium	0.68	0.69	0.81	0.53	0.58	0.53	0.60	0.59
Canada	0.90	0.85	0.92	0.37	0.39	0.73	0.76	0.82
Chile	1.00	1.00	0.97	0.99	1.00	0.98	1.00	1.00
Czech Republic	0.85	0.90	0.94	0.53	0.59	0.67	0.71	0.86
Denmark	0.94	0.94	0.80	0.67	0.80	0.85	0.87	0.92
Estonia	0.94	0.96	0.97	0.76	0.84	0.87	0.90	0.94
Finland	0.74	0.80	0.83	0.63	0.73	0.71	0.73	0.75
France	0.69	0.97	0.87	0.69	0.91	0.89	0.89	0.90
Germany	0.81	0.79	1.14	0.67	0.72	0.73	0.73	0.81
Greece	0.96	0.84	0.79	0.85	0.84	0.82	0.82	0.83
Hungary	0.88	0.72	1.00	0.80	0.55	0.56	0.59	0.69
Iceland	0.80	0.86	0.83	0.61	0.63	0.72	0.76	0.80
Ireland	0.78	0.84	0.70	0.25	0.26	0.71	0.76	0.77
Israel	0.80	0.76	0.76	0.83	0.73	0.69	0.71	0.73
Italy	0.83	0.88	0.81	0.64	0.73	0.75	0.80	0.83
Japan	0.97	0.93	0.99	0.85	0.87	0.86	0.87	0.92
Korea	0.98	0.90	0.99	0.98	0.91	0.91	0.92	0.89
Luxembourg	0.79	0.71	0.80	0.59	0.72	0.72	0.69	0.82
Mexico	0.95	0.94	0.91	0.95	0.94	0.92	0.92	0.92
Netherlands	0.77	0.85	0.87	0.54	0.67	0.75	0.77	0.80
New Zealand	0.95	0.83	0.86	0.70	0.50	0.54	0.58	0.82
Norway	0.86	0.78	0.81	0.72	0.71	0.72	0.74	0.75
Poland	0.96	0.97	0.98	1.00	1.00	0.91	0.92	0.96
Portugal	0.89	0.80	0.73	0.78	0.80	0.82	0.76	0.86
Slovak Republic	0.87	0.91	0.97	0.73	0.74	0.79	0.83	0.87
Slovenia	0.92	0.85	0.76	0.77	0.73	0.81	0.86	0.82
Spain	0.87	0.87	1.10	0.68	0.79	0.81	0.82	0.82
Sweden	0.92	0.91	0.67	0.81	0.83	0.83	0.85	0.88
Switzerland	0.91	0.90	0.87	0.83	0.85	0.85	0.84	0.91
Turkey <sup>2</sup>	0.91	0.94	0.90	0.89	0.92	0.93	0.94	0.94
United Kingdom	0.84	0.89	0.82	0.26	0.82	0.80	0.83	0.84
United States	0.93	0.83	0.89	0.53	0.83	0.88	0.90	0.94
<i>Unweighted average</i>								
<b>OECD-Average</b>	<b>0.86</b>	<b>0.86</b>	<b>0.89</b>	<b>0.69</b>	<b>0.74</b>	<b>0.78</b>	<b>0.80</b>	<b>0.84</b>
<b>OECD-EU 21</b>	<b>0.84</b>	<b>0.85</b>	<b>0.88</b>	<b>0.66</b>	<b>0.73</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.

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**Table I.21. Annual gross wage and net income, 2011**  
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	29 929	25 181	44 894	34 895	74 823	53 755	29 929	33 620
Austria	31 260	22 671	46 891	31 159	78 151	48 051	31 260	29 436
Belgium	34 338	21 833	51 507	29 448	85 844	43 298	34 338	27 834
Canada	24 739	20 419	37 109	28 710	61 849	45 283	24 739	29 503
Chile	9 621	8 947	14 431	13 421	24 052	22 191	9 621	9 041
Czech Republic	14 150	11 450	21 224	16 324	35 374	26 073	14 150	15 737
Denmark	32 792	20 713	49 187	30 285	81 979	45 203	32 792	28 980
Estonia	12 771	10 477	19 157	15 381	31 929	25 188	12 771	12 849
Finland	28 375	22 041	42 562	30 107	70 937	45 033	28 375	25 941
France	27 668	20 441	41 502	29 897	69 170	45 883	27 668	23 557
Germany	36 252	23 613	54 378	32 702	90 629	50 972	36 252	29 905
Greece	20 037	15 811	30 055	22 251	50 092	33 701	22 041	17 565
Hungary	13 528	9 526	20 293	13 171	33 821	21 030	13 528	13 886
Iceland	26 851	20 603	40 276	28 846	67 126	44 972	26 851	23 688
Ireland	25 715	22 819	38 572	31 690	64 287	44 168	25 715	36 078
Israel	19 305	17 557	28 957	24 419	48 262	36 527	19 305	20 195
Italy	24 131	17 710	36 197	25 069	60 328	37 505	24 131	22 712
Japan	30 106	24 237	45 159	35 662	75 265	56 573	30 106	27 585
Korea	29 911	27 078	44 866	39 265	74 777	63 307	29 911	27 302
Luxembourg	36 383	28 848	54 575	39 116	90 958	57 541	36 383	39 703
Mexico	7 414	7 327	11 121	10 096	18 535	15 990	7 414	7 327
Netherlands	36 299	26 526	54 449	37 230	90 748	56 529	36 299	35 124
New Zealand	21 497	18 714	32 246	27 129	53 743	41 935	21 497	25 478
Norway	36 066	26 810	54 099	38 181	90 164	57 911	36 066	31 992
Poland	13 336	10 203	20 004	15 093	33 340	24 872	13 336	10 959
Portugal	17 063	14 310	25 594	19 637	42 657	29 257	17 063	16 425
Slovak Republic	12 044	9 722	18 067	13 947	30 111	22 451	12 044	11 634
Slovenia	17 974	12 806	26 962	17 953	44 936	27 274	17 974	18 228
Spain	23 701	19 478	35 551	27 715	59 251	43 383	23 701	21 614
Sweden	28 077	21 880	42 115	31 651	70 192	45 320	28 077	24 902
Switzerland	39 596	34 090	59 394	49 307	98 991	77 373	39 596	40 151
Turkey <sup>1</sup>	16 587	12 322	24 881	17 907	41 468	28 172	16 587	12 531
United Kingdom	34 343	26 833	51 515	38 510	85 858	59 534	34 343	34 431
United States	31 114	25 017	46 671	36 048	77 785	55 534	31 114	31 575
<i>Unweighted average</i>								
<b>OECD-Average</b>	<b>24 793</b>	<b>19 353</b>	<b>37 190</b>	<b>27 418</b>	<b>61 983</b>	<b>42 111</b>	<b>24 852</b>	<b>24 044</b>
<b>OECD-EU 21</b>	<b>24 773</b>	<b>18 558</b>	<b>37 160</b>	<b>26 111</b>	<b>61 933</b>	<b>39 632</b>	<b>24 869</b>	<b>23 690</b>

Note: ch = children

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


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Table I.21. **Annual gross wage and net income, 2011 (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	44 894	40 340	59 858	52 090	74 823	60 075	59 858	48 931
Austria	46 891	37 959	62 521	50 575	78 151	59 863	62 521	44 565
Belgium	51 507	39 291	68 675	49 773	85 844	56 645	68 675	44 350
Canada	37 109	33 785	49 479	42 148	61 849	50 511	49 479	39 950
Chile	14 431	13 421	19 241	18 311	24 052	22 462	19 241	17 894
Czech Republic	21 224	22 117	28 299	26 147	35 374	30 830	28 299	22 621
Denmark	49 187	35 622	65 583	44 441	81 979	54 134	65 583	41 305
Estonia	19 157	17 572	25 543	22 476	31 929	27 379	25 543	20 955
Finland	42 562	32 810	56 749	45 231	70 937	54 851	56 749	42 529
France	41 502	34 054	55 336	45 083	69 170	53 629	55 336	40 891
Germany	54 378	42 985	72 503	53 110	90 629	62 492	72 503	47 224
Greece	36 066	26 237	48 088	36 003	60 110	44 602	44 081	33 126
Hungary	20 293	17 461	27 057	22 781	33 821	26 987	27 057	18 491
Iceland	40 276	34 436	53 701	42 157	67 126	49 903	53 701	41 059
Ireland	38 572	40 324	51 430	49 664	64 287	58 526	51 430	45 647
Israel	28 957	25 632	38 610	35 760	48 262	43 885	38 610	33 734
Italy	36 197	29 435	48 262	38 136	60 328	45 447	48 262	35 442
Japan	45 159	39 656	60 212	51 474	75 265	63 247	60 212	48 126
Korea	44 866	40 474	59 822	53 975	74 777	67 369	59 822	52 976
Luxembourg	54 575	52 915	72 766	67 024	90 958	78 308	72 766	58 903
Mexico	11 121	10 096	14 828	14 159	18 535	17 423	14 828	14 159
Netherlands	54 449	41 474	72 598	56 240	90 748	68 162	72 598	52 543
New Zealand	32 246	32 590	42 994	39 948	53 743	46 666	42 994	36 636
Norway	54 099	42 083	72 131	55 478	90 164	67 551	72 131	52 918
Poland	20 004	16 438	26 672	21 592	33 340	26 482	26 672	20 407
Portugal	25 594	22 765	34 125	29 899	42 657	34 332	34 125	28 255
Slovak Republic	18 067	17 132	24 089	21 451	30 111	25 580	24 089	19 540
Slovenia	26 962	24 043	35 949	28 974	44 936	34 375	35 949	24 954
Spain	35 551	30 338	47 401	39 461	59 251	48 489	47 401	38 813
Sweden	42 115	34 673	56 154	46 522	70 192	56 553	56 154	43 500
Switzerland	59 394	56 836	79 193	73 481	98 991	88 579	79 193	67 761
Turkey <sup>1</sup>	24 881	18 255	33 175	24 053	41 468	29 742	33 175	23 844
United Kingdom	51 515	41 905	68 686	56 255	85 858	67 931	68 686	53 666
United States	46 671	41 853	62 228	53 152	77 785	64 450	62 228	49 639
<i>Unweighted average</i>								
<b>OECD-Average</b>	<b>37 367</b>	<b>31 971</b>	<b>49 822</b>	<b>41 383</b>	<b>62 278</b>	<b>49 631</b>	<b>49 704</b>	<b>38 393</b>
<b>OECD-EU 21</b>	<b>37 446</b>	<b>31 312</b>	<b>49 928</b>	<b>40 516</b>	<b>62 410</b>	<b>48 362</b>	<b>49 737</b>	<b>37 035</b>

Note: ch = children

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


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Table I.22. **Annual labour costs and net income, 2011**

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	31 715	25 181	47 573	34 895	79 288	53 755	31 715	33 620
Austria	40 366	22 671	60 549	31 159	99 036	48 051	40 366	29 436
Belgium	44 091	21 833	67 059	29 448	111 169	43 298	44 091	27 834
Canada	27 610	20 419	41 453	28 710	67 462	45 283	27 610	29 503
Chile	9 621	8 947	14 431	13 421	24 052	22 191	9 621	9 041
Czech Republic	18 960	11 450	28 441	16 324	47 401	26 073	18 960	15 737
Denmark	32 792	20 713	49 187	30 285	81 979	45 203	32 792	28 980
Estonia	17 165	10 477	25 747	15 381	42 912	25 188	17 165	12 849
Finland	34 759	22 041	52 138	30 107	86 897	45 033	34 759	25 941
France	38 652	20 441	59 702	29 897	99 341	45 883	38 652	23 557
Germany	43 402	23 613	65 104	32 702	104 626	50 972	43 402	29 905
Greece	25 759	15 811	38 639	22 251	64 398	33 701	28 335	17 565
Hungary	17 384	9 526	26 076	13 171	43 460	21 030	17 384	13 886
Iceland	29 173	20 603	43 760	28 846	72 933	44 972	29 173	23 688
Ireland	28 479	22 819	42 719	31 690	71 198	44 168	28 479	36 078
Israel	20 089	17 557	30 300	24 419	50 721	36 527	20 089	20 195
Italy	31 872	17 710	47 809	25 069	79 681	37 505	31 872	22 712
Japan	34 380	24 237	51 570	35 662	85 500	56 573	34 380	27 585
Korea	32 924	27 078	49 387	39 265	81 414	63 307	32 924	27 302
Luxembourg	40 862	28 848	61 293	39 116	102 155	57 541	40 862	39 703
Mexico	8 439	7 327	12 420	10 096	20 396	15 990	8 439	7 327
Netherlands	39 752	26 526	60 004	37 230	97 014	56 529	39 752	35 124
New Zealand	21 497	18 714	32 246	27 129	53 743	41 935	21 497	25 478
Norway	40 790	26 810	61 186	38 181	101 976	57 911	40 790	31 992
Poland	15 307	10 203	22 960	15 093	38 267	24 872	15 307	10 959
Portugal	21 115	14 310	31 673	19 637	52 788	29 257	21 115	16 425
Slovak Republic	15 200	9 722	22 800	13 947	37 920	22 451	15 200	11 634
Slovenia	20 868	12 806	31 303	17 953	52 171	27 274	20 868	18 228
Spain	30 787	19 478	46 180	27 715	75 399	43 383	30 787	21 614
Sweden	36 899	21 880	55 348	31 651	92 246	45 320	36 899	24 902
Switzerland	42 071	34 090	63 107	49 307	105 106	77 373	42 071	40 151
Turkey <sup>1</sup>	19 324	12 322	28 986	17 907	48 311	28 172	19 324	12 531
United Kingdom	37 645	26 833	57 186	38 510	96 268	59 534	37 645	34 431
United States	34 462	25 017	51 209	36 048	84 703	55 534	34 462	31 575
<i>Unweighted average</i>								
<b>OECD-Average</b>	<b>28 947</b>	<b>19 353</b>	<b>43 516</b>	<b>27 418</b>	<b>72 116</b>	<b>42 111</b>	<b>29 023</b>	<b>24 044</b>
<b>OECD-EU 21</b>	<b>30 101</b>	<b>18 558</b>	<b>45 329</b>	<b>26 111</b>	<b>75 063</b>	<b>39 632</b>	<b>30 223</b>	<b>23 690</b>

Note: ch = children

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


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Table I.22. **Annual labour costs and net income, 2011** (cont.)  
In US dollars using PPP, by family-type and wage level

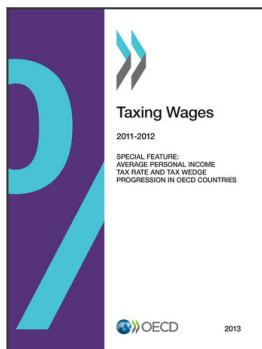
	Married 2 ch 100-0 (% AW)		Married 2 ch 100-33 (% AW) <sup>2</sup>		Married 2 ch 100-67 (% AW) <sup>2</sup>		Married no ch 100-33 (% AW) <sup>2</sup>	
	Total gross labour costs before taxes	Net income after taxes	Total gross labour costs before taxes	Net income after taxes	Total gross labour costs before taxes	Net income after taxes	Total gross labour costs before taxes	Net income after taxes
Australia	47 573	40 340	63 430	52 090	79 288	60 075	63 430	48 931
Austria	60 549	37 959	80 732	50 575	100 915	59 863	80 732	44 565
Belgium	67 059	39 291	86 454	49 773	111 150	56 645	86 454	44 350
Canada	41 453	33 785	55 188	42 148	69 063	50 511	55 188	39 950
Chile	14 431	13 421	19 241	18 311	24 052	22 462	19 241	17 894
Czech Republic	28 441	22 117	37 921	26 147	47 401	30 830	37 921	22 621
Denmark	49 187	35 622	65 583	44 441	81 979	54 134	65 583	41 305
Estonia	25 747	17 572	34 330	22 476	42 912	27 379	34 330	20 955
Finland	52 138	32 810	69 518	45 231	86 897	54 851	69 518	42 529
France	59 702	34 054	76 008	45 083	98 354	53 629	76 008	40 891
Germany	65 104	42 985	86 805	53 110	108 506	62 492	86 805	47 224
Greece	46 367	26 237	61 822	36 003	77 278	44 602	56 671	33 126
Hungary	26 076	17 461	34 768	22 781	43 460	26 987	34 768	18 491
Iceland	43 760	34 436	58 346	42 157	72 933	49 903	58 346	41 059
Ireland	42 719	40 324	56 669	49 664	71 198	58 526	56 669	45 647
Israel	30 300	25 632	40 295	35 760	50 389	43 885	40 295	33 734
Italy	47 809	29 435	63 745	38 136	79 681	45 447	63 745	35 442
Japan	51 570	39 656	68 761	51 474	85 951	63 247	68 761	48 126
Korea	49 387	40 474	65 849	53 975	82 311	67 369	65 849	52 976
Luxembourg	61 293	52 915	81 724	67 024	102 155	78 308	81 724	58 903
Mexico	12 420	10 096	16 911	14 159	20 859	17 423	16 911	14 159
Netherlands	60 004	41 474	79 590	56 240	99 756	68 162	79 590	52 543
New Zealand	32 246	32 590	42 994	39 948	53 743	46 666	42 994	36 636
Norway	61 186	42 083	81 581	55 478	101 976	67 551	81 581	52 918
Poland	22 960	16 438	30 614	21 592	38 267	26 482	30 614	20 407
Portugal	31 673	22 765	42 230	29 899	52 788	34 332	42 230	28 255
Slovak Republic	22 800	17 132	30 400	21 451	38 000	25 580	30 400	19 540
Slovenia	31 303	24 043	41 737	28 974	52 171	34 375	41 737	24 954
Spain	46 180	30 338	61 574	39 461	76 967	48 489	61 574	38 813
Sweden	55 348	34 673	73 797	46 522	92 246	56 553	73 797	43 500
Switzerland	63 107	56 836	84 142	73 481	105 178	88 579	84 142	67 761
Turkey <sup>1</sup>	28 986	18 255	38 649	24 053	48 311	29 742	38 649	23 844
United Kingdom	57 186	41 905	75 289	56 255	94 830	67 931	75 289	53 666
United States	51 209	41 853	68 924	53 152	85 671	64 450	68 924	49 639
<i>Unweighted average</i>								
<b>OECD-Average</b>	<b>43 743</b>	<b>31 971</b>	<b>58 107</b>	<b>41 383</b>	<b>72 842</b>	<b>49 631</b>	<b>57 955</b>	<b>38 393</b>
<b>OECD-EU 21</b>	<b>45 697</b>	<b>31 312</b>	<b>60 539</b>	<b>40 516</b>	<b>76 043</b>	<b>48 362</b>	<b>60 293</b>	<b>37 035</b>

Note: ch = children

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

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