

## TAX BURDEN TRENDS 2000-2019

**Table 6.16. Income tax, married couple at 100% and 67% of average wage**  
Tax burden as a % of gross wage earnings, two-earner married couple without children

	2000	2009	2012	2013	2014	2015	2016	2017	2018	2019
Australia	24.4	19.5	20.6	20.8	21.1	21.8	22.1	22.2	22.6	21.4
Austria	10.8	12.3	13.5	13.9	14.3	14.6	11.9	12.2	12.6	13.0
Belgium	28.0	25.7	26.2	25.9	25.8	25.4	23.9	23.7	22.9	22.1
Canada	17.5	13.8	13.8	13.8	14.1	14.1	13.9	14.0	14.2	14.2
Chile	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Czech Republic	9.3	9.5	10.3	10.2	10.5	10.8	11.2	11.8	12.4	12.8
Denmark	30.8	36.2	35.6	35.2	35.0	35.2	35.2	35.1	34.5	34.5
Estonia	21.1	16.1	16.5	16.9	17.1	16.3	16.2	16.2	11.1	12.3
Finland	24.5	20.4	19.0	19.9	19.9	19.9	19.2	18.0	17.4	17.2
France	14.1	13.4	13.7	13.7	13.7	13.4	13.4	13.4	15.2	15.2
Germany	19.8	18.0	16.8	16.8	16.9	16.9	16.9	16.8	16.9	17.0
Greece	5.6	7.6	9.3	8.0	8.2	7.5	8.7	8.8	9.3	9.3
Hungary	21.0	17.2	16.4	16.0	16.0	16.0	15.0	15.0	15.0	15.0
Iceland	23.2	23.8	26.1	26.6	26.6	27.2	27.1	26.8	27.2	27.0
Ireland	19.7	14.5	17.4	17.8	18.0	17.1	16.7	16.7	17.1	17.4
Israel <sup>1</sup>	15.0	7.2	6.4	6.2	6.8	7.2	7.6	7.4	7.7	7.9
Italy	18.0	18.5	19.9	20.0	18.4	17.9	17.9	17.9	18.1	18.4
Japan	5.8	7.2	7.0	7.0	7.1	7.1	7.2	7.2	7.2	7.2
Korea	1.6	2.9	3.5	3.7	3.8	4.0	4.4	4.6	5.1	5.3
Latvia	18.1	17.0	19.3	18.7	18.6	18.0	17.8	18.0	16.3	16.3
Lithuania	24.3	12.3	12.6	12.9	12.5	12.9	12.8	11.9	11.3	15.3
Luxembourg	11.3	8.8	10.3	11.6	12.1	12.4	12.6	10.9	11.4	11.8
Mexico	-1.7	1.9	5.1	5.6	6.0	6.3	6.6	7.2	6.7	7.2
Netherlands	7.9	12.1	12.1	11.9	11.2	13.1	12.4	13.0	13.3	12.2
New Zealand	19.0	17.1	15.1	15.4	15.7	15.9	16.2	16.4	16.6	16.8
Norway	21.3	20.0	19.9	20.0	19.1	19.0	18.4	18.0	17.9	17.7
Poland	6.1	6.1	6.5	6.6	6.7	6.8	6.8	7.0	7.1	6.9
Portugal	9.2	7.9	9.3	13.4	13.0	14.5	14.1	14.1	13.2	13.5
Slovak Republic	7.1	6.3	8.0	8.0	8.2	8.3	8.6	9.0	9.4	9.7
Slovenia	12.2	9.7	9.3	9.2	9.3	9.4	9.5	10.3	10.4	10.9
Spain	11.5	11.4	14.7	14.8	14.8	13.1	13.1	12.9	13.1	13.2
Sweden	25.9	17.4	16.8	17.0	16.4	16.5	16.8	16.9	17.0	16.5
Switzerland	11.3	10.9	10.8	10.9	10.5	10.5	10.8	10.8	10.9	10.9
Turkey <sup>2</sup>	14.1	10.1	10.6	10.9	11.2	11.3	11.2	11.9	12.1	11.9
United Kingdom	16.5	15.4	14.4	13.6	13.2	12.9	12.9	12.8	12.8	12.7
United States	16.8	15.2	16.6	16.4	16.5	16.5	16.6	16.7	14.7	14.8
<i>Unweighted average</i>										
<b>OECD-Average</b>	<b>15.0</b>	<b>13.4</b>	<b>14.0</b>	<b>14.1</b>	<b>14.1</b>	<b>14.2</b>	<b>14.0</b>	<b>14.0</b>	<b>13.9</b>	<b>14.1</b>
<b>OECD-EU 23</b>	<b>16.2</b>	<b>14.5</b>	<b>15.1</b>	<b>15.3</b>	<b>15.2</b>	<b>15.2</b>	<b>14.9</b>	<b>14.9</b>	<b>14.7</b>	<b>14.9</b>

1. Information on data for Israel: <http://oe.cd/israel-disclaimer>.

2. Wage figures are based on the old definition of average worker (ISIC D, rev3.) for years 2000 to 2006.