

TAX BURDEN TRENDS 2000-2018

Table 6.14. Income tax, married couple with two children, at 100% and 33% of average wage
Tax burden as a % of gross wage earnings, two-earner married couple with two children

	2000	2008	2011	2012	2013	2014	2015	2016	2017	2018
Australia	22.0	18.9	17.4	18.1	18.7	19.0	19.7	19.9	20.0	20.3
Austria	9.4	12.0	11.1	11.4	11.7	12.0	12.1	9.4	9.6	10.0
Belgium	24.0	22.6	22.8	22.6	22.1	21.9	21.4	19.3	19.2	18.0
Canada	16.3	12.0	11.2	11.2	11.3	11.1	12.1	12.4	12.5	12.8
Chile	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Czech Republic	5.2	2.5	3.2	2.3	2.2	2.6	2.4	0.4	0.6	1.2
Denmark	28.4	35.5	34.3	34.4	34.1	33.9	34.0	34.0	33.9	33.7
Estonia	19.9	10.0	12.5	13.0	13.6	13.9	13.3	13.3	13.5	8.4
Finland	23.4	20.2	18.2	17.4	18.2	18.2	17.8	16.9	15.6	15.2
France	8.9	6.3	7.9	8.3	8.3	6.6	7.9	7.9	7.9	9.7
Germany	8.6	8.2	5.9	6.3	6.4	6.6	6.7	6.7	6.7	6.9
Greece	6.0	7.1	9.1	8.8	7.9	8.1	7.3	7.8	7.9	8.0
Hungary	15.8	16.1	7.3	10.1	9.9	10.1	10.3	8.3	7.7	7.4
Iceland	19.9	23.0	22.8	23.2	23.8	24.0	24.7	24.8	24.6	24.8
Ireland	15.2	8.6	12.8	13.3	13.6	13.9	13.2	12.8	12.8	13.1
Israel ¹	13.5	8.4	5.8	5.4	5.0	6.9	7.2	7.5	7.3	7.5
Italy	14.2	12.0	13.9	14.2	14.0	12.1	11.4	11.5	11.6	12.0
Japan	3.9	5.0	5.6	6.7	6.6	6.8	6.8	6.9	6.9	6.3
Korea	1.1	2.0	1.7	2.2	2.5	2.5	2.8	3.0	3.2	3.6
Latvia	11.1	11.1	12.6	12.9	12.4	9.8	10.2	10.4	11.1	7.4
Lithuania	22.1	18.0	9.4	9.7	10.1	9.2	9.7	7.9	5.0	9.9
Luxembourg	3.8	6.4	6.0	6.4	7.4	7.8	8.1	8.3	6.8	7.1
Mexico	-4.0	-0.4	3.2	3.6	4.0	4.4	4.7	5.1	5.5	5.0
Netherlands	7.8	11.8	12.4	12.6	12.4	11.6	13.0	12.4	12.8	13.1
New Zealand	18.5	19.1	14.8	15.2	15.7	16.0	16.2	16.5	16.7	17.0
Norway	19.1	19.0	18.8	18.5	18.4	17.4	17.3	16.7	16.3	16.1
Poland	5.3	0.7	1.4	1.7	2.0	2.4	2.6	2.8	3.2	3.5
Portugal	5.7	3.4	3.3	3.9	6.5	6.2	6.6	5.1	5.4	5.4
Slovak Republic	4.6	2.0	1.6	1.7	2.9	3.3	3.7	3.9	4.2	4.7
Slovenia	6.8	3.6	3.8	3.7	3.7	3.7	3.8	3.9	4.0	4.2
Spain	8.7	8.2	10.4	11.0	11.1	11.1	9.8	9.8	9.7	9.9
Sweden	25.3	17.5	15.5	15.6	15.8	15.1	15.3	15.6	15.8	16.0
Switzerland	7.6	7.2	6.8	6.5	6.2	5.8	5.8	6.1	6.1	6.2
Turkey ²	14.0	8.2	8.5	8.6	8.9	9.1	9.3	8.8	9.6	9.4
United Kingdom	15.1	13.3	13.4	13.0	11.9	11.4	11.1	11.1	11.0	10.9
United States	10.5	9.1	9.6	9.7	9.6	9.8	9.9	10.1	10.4	7.7
<i>Unweighted average</i>										
OECD-Average	12.2	10.8	10.4	10.6	10.8	10.7	10.8	10.5	10.4	10.3
OECD-EU 23	12.8	11.2	10.8	11.1	11.2	10.9	10.9	10.4	10.3	10.2

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.