

**Table 3.4. Income tax, 2021**  
As % of gross wage earnings, by household 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 100-67 (% AW) <sup>1</sup>	Married 2 ch 100-100 (% AW) <sup>1</sup>	Married no ch 100-67 (% AW) <sup>1</sup>
Australia	17.4	23.2	29.4	17.4	23.2	20.9	23.2	20.9
Austria	9.4	15.2	21.8	-1.5	7.9	9.3	12.2	12.9
Belgium	18.1	25.8	33.8	12.4	14.2	21.2	24.5	22.7
Canada	13.4	18.6	26.3	6.6	15.2	16.5	18.6	16.5
Chile	0.0	0.0	1.3	0.0	0.0	0.0	0.0	0.0
Colombia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Costa Rica	0.0	0.0	2.3	0.0	0.0	0.0	0.0	0.0
Czech Republic	5.5	8.6	11.2	-12.6	-8.6	0.5	2.9	7.8
Denmark	32.8	35.5	41.1	31.0	31.8	34.5	35.5	34.5
Estonia	9.9	15.5	19.7	6.9	11.1	12.1	14.5	13.3
Finland	12.6	20.3	28.0	12.6	20.3	17.2	20.3	17.2
France	12.3	16.5	22.7	9.5	9.5	12.0	14.5	14.3
Germany	12.9	17.5	26.0	-6.3	-0.7	9.1	12.2	15.4
Greece	2.4	8.3	14.6	1.5	8.8	6.5	8.8	7.2
Hungary	15.0	15.0	15.0	1.7	6.1	9.7	10.6	15.0
Iceland	23.7	27.9	33.5	23.7	21.9	26.2	27.9	26.2
Ireland	12.7	22.7	32.0	7.9	12.7	18.3	22.7	18.3
Israel	6.9	11.4	20.0	0.0	11.4	7.4	9.5	9.2
Italy	13.2	20.1	30.7	6.4	14.0	14.8	18.1	17.3
Japan	6.2	7.8	12.7	6.2	6.5	7.2	7.8	7.2
Korea	2.6	6.2	11.1	0.9	4.2	3.9	5.4	4.7
Latvia	12.8	16.0	18.5	1.0	8.1	10.0	12.1	14.7
Lithuania	13.7	17.0	19.6	13.7	17.0	15.7	17.0	15.7
Luxembourg	10.7	19.6	26.8	5.5	7.6	14.1	18.2	14.1
Mexico	4.0	8.9	13.4	4.0	8.9	6.9	8.9	6.9
Netherlands	4.9	15.6	26.4	3.0	15.4	10.5	14.9	11.3
New Zealand	14.2	19.4	24.8	15.3	19.4	17.3	19.4	17.3
Norway	16.0	19.4	26.0	13.4	19.4	18.1	19.4	18.1
Poland	5.6	6.4	7.6	-0.8	2.1	4.0	4.6	6.0
Portugal	11.8	17.0	23.8	3.1	6.7	11.3	14.1	14.8
Slovak Republic	7.4	10.4	12.9	-0.6	-0.5	6.0	7.7	9.2
Slovenia	8.7	12.4	15.7	3.3	4.6	7.4	9.5	11.0
Spain	10.2	14.7	20.5	-4.5	7.7	10.8	13.0	12.9
Sweden	14.0	17.5	30.2	14.0	17.5	16.1	17.5	16.1
Switzerland	8.4	11.5	16.4	2.6	4.9	8.9	11.0	11.2
Turkey	10.2	14.4	18.1	8.5	12.5	12.0	13.8	12.7
United Kingdom	11.5	14.3	22.9	11.5	13.7	13.2	14.3	13.2
United States	14.1	17.2	21.9	-6.2	2.3	8.9	12.0	15.0
<i>Unweighted average</i>								
OECD-Average	10.7	14.9	20.5	5.6	9.9	11.5	13.6	13.2
OECD-EU 22	11.7	16.7	22.7	4.9	9.7	12.3	14.8	14.6

Note: ch = children

1. Two-earner couple.