

2018 TAX BURDENS (AND CHANGES TO 2019)

Table 5.2. Income tax plus employee contributions, 2018
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) ²	Married 2 ch 100-100 (% AW) ²	Married no ch 100-67 (% AW) ²
Australia	19.6	24.6	30.4	19.6	24.6	22.6	24.6	22.6
Austria	27.2	32.8	38.0	24.1	30.6	30.0	32.3	30.6
Belgium	32.1	39.9	47.9	26.8	28.5	35.3	38.5	36.8
Canada	18.9	23.1	26.4	10.7	18.6	21.4	23.1	21.4
Chile	7.0	7.0	8.3	7.0	7.0	7.0	7.0	7.0
Czech Republic	21.5	24.6	27.2	3.3	6.0	16.1	18.5	23.4
Denmark	32.8	35.6	41.2	31.1	31.5	34.5	35.6	34.5
Estonia	9.9	14.6	21.3	6.4	9.5	11.3	13.4	12.7
Finland	22.6	30.1	37.7	22.6	30.1	27.1	30.1	27.1
France	23.8	27.9	33.4	21.4	21.4	23.5	25.9	27.1
Germany	34.8	39.7	43.8	18.3	21.7	31.5	34.3	37.5
Greece	21.2	26.2	33.2	20.5	26.7	24.7	26.7	25.3
Hungary	33.5	33.5	33.5	18.3	23.3	27.4	28.4	33.5
Iceland	25.6	28.9	34.1	25.6	22.0	27.6	28.9	27.6
Ireland	16.1	25.6	35.3	10.9	15.8	21.1	25.6	21.1
Israel ¹	11.6	18.2	27.6	4.0	18.2	13.3	16.1	15.0
Italy	22.1	31.3	39.3	14.6	24.5	24.7	29.0	27.6
Japan	20.6	22.4	26.1	20.6	21.0	21.7	22.4	21.7
Korea	11.5	15.0	18.9	9.1	12.8	12.6	14.1	13.6
Latvia	25.2	28.7	28.8	13.1	20.7	22.5	24.7	27.3
Lithuania	17.5	22.1	24.0	17.5	22.1	20.3	22.1	20.3
Luxembourg	20.8	29.6	37.9	13.7	18.2	23.7	28.0	23.7
Mexico	4.6	10.4	15.0	4.6	10.4	8.1	10.4	8.1
Netherlands	22.8	30.6	37.9	14.8	29.1	24.2	27.9	27.5
New Zealand	13.8	18.4	24.0	15.1	18.4	17.1	18.4	16.6
Norway	24.0	27.5	34.0	21.0	27.5	26.1	27.5	26.1
Poland	24.5	25.2	25.8	16.9	24.2	22.5	23.2	24.9
Portugal	21.5	26.7	33.3	11.8	15.8	20.3	23.4	24.2
Slovak Republic	21.0	23.9	26.3	14.8	13.8	20.3	21.8	22.8
Slovenia	30.2	34.1	38.1	24.0	25.7	28.7	30.9	32.5
Spain	16.8	21.3	27.0	2.0	14.1	17.3	19.5	19.5
Sweden	22.4	25.1	36.4	22.4	25.1	24.0	25.1	24.0
Switzerland	14.4	17.4	22.3	8.6	10.8	14.8	16.8	17.1
Turkey	24.9	28.6	32.7	23.3	26.8	26.5	28.1	27.1
United Kingdom	19.2	23.4	29.9	9.2	22.8	21.8	23.4	21.8
United States	21.4	23.8	28.8	2.0	11.8	17.6	19.8	22.3
<i>Unweighted average</i>								
OECD-Average	21.0	25.5	30.7	15.3	20.3	21.9	24.0	23.7
OECD-EU 23	23.5	28.4	33.8	16.4	21.8	24.0	26.4	26.3

Note: ch = children

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