

TAX BURDEN TRENDS 2000-2019

Table 6.23. Income tax plus employee contributions less cash benefits, married couple, both at 100% of average wage
Tax burden as a % of gross wage earnings, two-earner married couple with two children

| | 2000 | 2009 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
|---------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Australia | 25.1 | 22.1 | 23.0 | 23.1 | 23.4 | 24.1 | 24.3 | 24.4 | 24.6 | 23.6 |
| Austria | 23.7 | 25.9 | 27.6 | 28.3 | 28.6 | 29.1 | 25.9 | 26.3 | 26.8 | 24.8 |
| Belgium | 38.4 | 36.7 | 37.3 | 36.9 | 36.9 | 36.6 | 35.3 | 35.1 | 34.4 | 33.8 |
| Canada | 24.5 | 20.6 | 20.9 | 21.1 | 21.9 | 19.2 | 19.1 | 18.9 | 19.4 | 19.5 |
| Chile | 6.6 | 7.0 | 7.0 | 7.0 | 7.0 | 7.0 | 7.0 | 7.0 | 7.0 | 7.0 |
| Czech Republic | 18.2 | 15.9 | 16.0 | 16.0 | 16.4 | 16.5 | 15.5 | 18.0 | 15.7 | 19.1 |
| Denmark | 38.1 | 34.0 | 33.0 | 32.6 | 32.4 | 32.7 | 32.7 | 32.7 | 32.3 | 32.4 |
| Estonia | 18.3 | 14.2 | 16.2 | 16.0 | 16.3 | 12.9 | 12.8 | 13.2 | 9.2 | 10.7 |
| Finland | 29.3 | 26.0 | 26.2 | 27.0 | 27.5 | 28.0 | 28.0 | 27.5 | 27.4 | 27.4 |
| France | 23.5 | 23.7 | 24.2 | 24.3 | 24.6 | 24.1 | 24.3 | 24.4 | 23.8 | 23.2 |
| Germany | 37.7 | 35.6 | 34.1 | 33.8 | 34.0 | 34.1 | 34.2 | 34.2 | 34.3 | 33.8 |
| Greece | 24.2 | 25.8 | 27.8 | 26.7 | 26.4 | 24.9 | 26.0 | 26.2 | 26.7 | 26.6 |
| Hungary | 28.1 | 31.2 | 25.3 | 25.0 | 25.3 | 25.7 | 24.2 | 24.4 | 24.5 | 24.5 |
| Iceland | 25.4 | 25.4 | 28.5 | 29.1 | 28.9 | 29.4 | 29.0 | 28.5 | 28.9 | 28.7 |
| Ireland | 25.7 | 17.5 | 21.9 | 23.1 | 23.3 | 22.3 | 21.7 | 21.6 | 22.1 | 22.4 |
| Israel ¹ | 21.3 | 13.7 | 12.1 | 12.1 | 13.3 | 13.8 | 14.3 | 14.2 | 14.7 | 15.0 |
| Italy | 27.4 | 26.3 | 27.9 | 27.7 | 27.7 | 27.8 | 27.8 | 27.8 | 28.0 | 28.4 |
| Japan | 18.6 | 17.5 | 18.9 | 19.0 | 19.4 | 19.7 | 19.9 | 19.9 | 20.1 | 20.1 |
| Korea | 8.7 | 10.5 | 11.9 | 12.4 | 12.7 | 13.0 | 13.3 | 13.6 | 14.1 | 14.1 |
| Latvia | 20.4 | 21.4 | 25.3 | 24.8 | 22.7 | 22.0 | 22.1 | 22.9 | 22.6 | 22.4 |
| Lithuania | 28.8 | 18.5 | 21.4 | 21.7 | 21.3 | 21.6 | 20.7 | 19.2 | 18.9 | 31.9 |
| Luxembourg | 17.6 | 16.7 | 19.1 | 20.8 | 21.5 | 22.4 | 22.7 | 20.9 | 21.6 | 22.1 |
| Mexico | 2.5 | 5.4 | 9.6 | 9.8 | 10.1 | 10.4 | 10.8 | 11.1 | 10.4 | 10.8 |
| Netherlands | 30.9 | 27.7 | 27.7 | 30.7 | 28.3 | 26.2 | 25.5 | 25.7 | 26.0 | 25.0 |
| New Zealand | 19.4 | 18.4 | 16.4 | 16.9 | 17.2 | 17.6 | 17.9 | 18.1 | 18.4 | 18.8 |
| Norway | 26.8 | 26.7 | 26.9 | 27.0 | 26.5 | 26.4 | 25.9 | 25.6 | 25.5 | 25.3 |
| Poland | 25.9 | 21.2 | 21.9 | 22.1 | 22.4 | 22.5 | 18.0 | 16.9 | 17.1 | 15.0 |
| Portugal | 20.2 | 18.4 | 21.7 | 25.3 | 24.9 | 23.8 | 23.8 | 24.1 | 23.4 | 23.7 |
| Slovak Republic | 18.7 | 16.0 | 17.5 | 17.4 | 17.7 | 18.0 | 18.4 | 19.0 | 19.5 | 20.0 |
| Slovenia | 29.4 | 27.4 | 26.8 | 26.9 | 27.0 | 27.1 | 26.9 | 27.3 | 28.8 | 29.3 |
| Spain | 18.0 | 17.9 | 21.0 | 21.1 | 21.2 | 19.4 | 19.4 | 19.3 | 19.5 | 19.7 |
| Sweden | 29.9 | 21.8 | 21.4 | 21.7 | 21.1 | 21.3 | 21.7 | 21.9 | 21.6 | 21.2 |
| Switzerland | 14.8 | 13.7 | 13.6 | 13.4 | 12.8 | 12.8 | 13.2 | 13.3 | 13.5 | 13.6 |
| Turkey ² | 28.7 | 25.8 | 26.2 | 26.5 | 26.7 | 26.8 | 26.8 | 27.7 | 28.1 | 27.9 |
| United Kingdom | 23.2 | 22.6 | 22.2 | 21.5 | 21.1 | 20.9 | 21.0 | 21.2 | 21.2 | 21.1 |
| United States | 22.7 | 20.0 | 19.4 | 21.3 | 21.4 | 21.5 | 21.6 | 22.0 | 19.8 | 20.2 |
| <i>Unweighted average</i> | | | | | | | | | | |
| OECD-Average | 23.4 | 21.4 | 22.2 | 22.5 | 22.5 | 22.3 | 22.0 | 22.1 | 21.9 | 22.3 |
| OECD-EU 23 | 25.9 | 23.6 | 24.5 | 24.8 | 24.7 | 24.3 | 23.9 | 23.9 | 23.7 | 24.3 |

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.