

## II. TAX BURDEN TRENDS 2000-2017

**Table 6.7b. Income tax, married couple at 100% and 67% of average earnings**  
Tax burden as a % of gross wage earnings, two-earner married couple with two children

	2000	2007	2010	2011	2012	2013	2014	2015	2016	2017
Australia	23.8	21.7	19.1	19.7	20.6	20.8	21.1	21.9	22.1	22.3
Austria	10.8	13.4	12.3	12.8	13.2	13.6	14.0	14.3	11.3	11.6
Belgium	26.4	24.0	24.8	24.9	24.7	24.4	24.3	23.9	22.4	22.2
Canada	17.5	13.6	12.8	12.9	12.9	13.0	12.8	13.6	13.9	14.0
Chile	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Czech Republic	6.8	6.3	4.9	5.6	5.0	4.9	5.4	5.4	3.9	4.3
Denmark	31.3	29.1	35.4	35.5	35.6	35.2	35.0	35.2	35.2	35.1
Estonia	21.1	15.1	13.7	14.1	14.5	15.0	15.3	14.6	14.6	14.7
Finland	24.5	21.1	19.7	19.5	19.0	19.9	19.9	19.7	19.0	17.7
France	10.8	10.9	11.1	11.2	11.4	11.5	11.5	11.2	10.9	11.1
Germany	13.8	12.6	9.9	10.3	10.7	10.7	10.9	11.0	11.0	11.1
Greece	6.3	8.6	6.3	9.8	9.4	8.3	8.5	7.8	8.5	8.5
Hungary	18.0	17.1	13.0	10.0	11.3	11.1	11.3	11.5	9.6	9.0
Iceland	23.2	25.2	24.8	25.8	26.1	26.6	26.6	27.2	27.2	26.9
Ireland	14.5	7.7	10.8	12.2	12.9	12.9	13.0	12.6	12.0	11.8
Israel <sup>1</sup>	12.5	8.0	5.4	5.5	5.2	5.1	5.5	5.7	6.0	5.8
Italy	16.8	14.8	16.3	17.0	17.3	17.0	15.5	15.0	15.0	15.1
Japan	4.5	5.8	5.5	6.2	7.0	7.0	7.1	7.1	7.2	7.2
Korea	1.3	2.2	2.0	1.9	2.2	2.5	2.6	2.9	3.2	3.5
Latvia	13.5	15.7	16.5	14.5	14.8	14.2	12.2	12.3	12.4	13.1
Luxembourg	8.2	7.7	9.3	9.8	10.3	11.6	12.1	12.4	12.6	11.0
Mexico	-1.7	1.9	2.7	4.7	5.1	5.6	6.0	6.3	6.6	7.3
Netherlands	7.9	10.6	11.7	11.8	11.9	11.5	10.8	12.5	11.7	12.2
New Zealand	19.0	20.3	16.5	15.3	15.7	16.0	16.3	16.5	16.7	16.9
Norway	20.6	20.2	20.0	20.1	19.9	20.0	19.1	19.0	18.4	18.0
Poland	6.1	2.0	2.6	2.9	3.2	3.4	3.7	3.9	4.1	4.2
Portugal	8.1	7.8	7.3	7.7	7.9	11.0	10.7	9.5	9.9	10.1
Slovak Republic	5.8	4.2	3.5	5.0	5.0	4.9	5.2	5.5	5.8	6.2
Slovenia	8.1	6.0	5.7	5.7	5.6	5.5	5.6	5.7	5.8	6.5
Spain	9.3	10.1	11.5	11.8	12.5	12.6	12.7	10.9	10.9	10.7
Sweden	25.9	19.5	16.7	16.8	16.8	17.0	16.4	16.5	16.8	16.9
Switzerland	9.8	9.9	9.5	9.0	8.8	8.5	8.1	8.0	8.0	8.0
Turkey <sup>2</sup>	14.1	14.2	9.7	9.8	9.9	10.2	10.5	10.7	10.5	10.8
United Kingdom	16.5	16.6	15.4	14.7	14.4	13.6	13.2	12.9	12.9	12.8
United States	12.8	11.2	10.9	12.0	12.2	12.1	12.2	12.3	12.4	12.6
<i>Unweighted average</i>										
<b>OECD-Average</b>	<b>13.4</b>	<b>12.4</b>	<b>11.9</b>	<b>12.2</b>	<b>12.4</b>	<b>12.5</b>	<b>12.4</b>	<b>12.4</b>	<b>12.2</b>	<b>12.3</b>
<b>OECD-EU 22</b>	<b>14.1</b>	<b>12.8</b>	<b>12.6</b>	<b>12.9</b>	<b>13.1</b>	<b>13.2</b>	<b>13.0</b>	<b>12.9</b>	<b>12.6</b>	<b>12.5</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.