

Taxing Wages 2009

Special Feature: Non-Tax Compulsory Payments as an Additional Burden on Labour Income

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Corrigenda

Page 15:

Data and the ranking position of Austria have changed in Table 0.2. The corrected table and figure can be found below.

Table 0.2. **Income tax plus employees' and employers' social security contributions**
(as % of labour costs), 2009¹

| Country ² | Total tax wedge ³ | Income tax | Social security contributions | | Labour costs ⁴ |
|----------------------|------------------------------|------------|-------------------------------|----------|---------------------------|
| | | | Employee | Employer | |
| | (1) | (2) | (3) | (4) | (5) |
| Norway | 37.4 | 19.1 | 6.9 | 11.3 | 59 439 |
| Luxembourg | 34.0 | 12.7 | 10.9 | 10.3 | 58 358 |
| Austria | 47.9 | 11.4 | 14.0 | 22.6 | 57 954 |
| Germany | 50.9 | 17.3 | 17.3 | 16.3 | 57 207 |
| Belgium | 55.2 | 21.1 | 10.7 | 23.3 | 56 816 |
| Netherlands | 38.0 | 15.1 | 13.8 | 9.1 | 56 487 |
| United Kingdom | 32.5 | 14.6 | 8.3 | 9.6 | 56 442 |
| Switzerland | 29.3 | 9.4 | 10.0 | 10.0 | 51 437 |
| France | 49.2 | 9.9 | 9.6 | 29.7 | 51 325 |
| Sweden | 43.2 | 13.9 | 5.3 | 23.9 | 50 151 |
| Korea | 19.7 | 3.8 | 6.9 | 8.9 | 49 262 |
| Finland | 42.4 | 18.6 | 5.1 | 18.7 | 48 686 |
| Japan | 29.2 | 7.0 | 10.8 | 11.4 | 47 789 |
| Ireland | 28.6 | 12.9 | 6.0 | 9.7 | 47 026 |
| Australia | 26.7 | 20.7 | 0.0 | 6.0 | 46 056 |
| Denmark | 39.4 | 29.1 | 10.3 | 0.0 | 44 439 |
| United States | 29.4 | 13.4 | 7.0 | 9.0 | 43 852 |
| Greece ⁵ | 41.5 | 7.1 | 12.5 | 21.9 | 43 533 |
| Spain | 38.2 | 10.3 | 4.9 | 23.0 | 41 381 |
| Canada | 30.8 | 13.9 | 6.5 | 10.3 | 40 772 |
| Italy | 46.5 | 15.0 | 7.2 | 24.3 | 40 691 |
| Iceland | 28.3 | 22.3 | 0.2 | 5.8 | 33 366 |
| Portugal | 37.2 | 9.1 | 8.9 | 19.2 | 30 840 |
| New Zealand | 18.4 | 18.4 | 0.0 | 0.0 | 30 125 |
| Czech Republic | 41.9 | 8.3 | 8.2 | 25.4 | 25 542 |
| Hungary | 53.4 | 15.9 | 12.8 | 24.6 | 24 267 |
| Turkey | 37.5 | 10.5 | 12.9 | 14.2 | 22 220 |
| Poland | 34.0 | 5.6 | 15.5 | 12.9 | 20 641 |
| Slovak Republic | 37.6 | 6.3 | 10.6 | 20.8 | 20 480 |
| Mexico | 15.3 | 3.5 | 1.2 | 10.5 | 11 359 |

1. Single individual without children at the income level of the average worker.

2. Countries ranked by decreasing labour costs.

3. Due to rounding total may differ one percentage point from aggregate of columns for income tax and social security contributions.

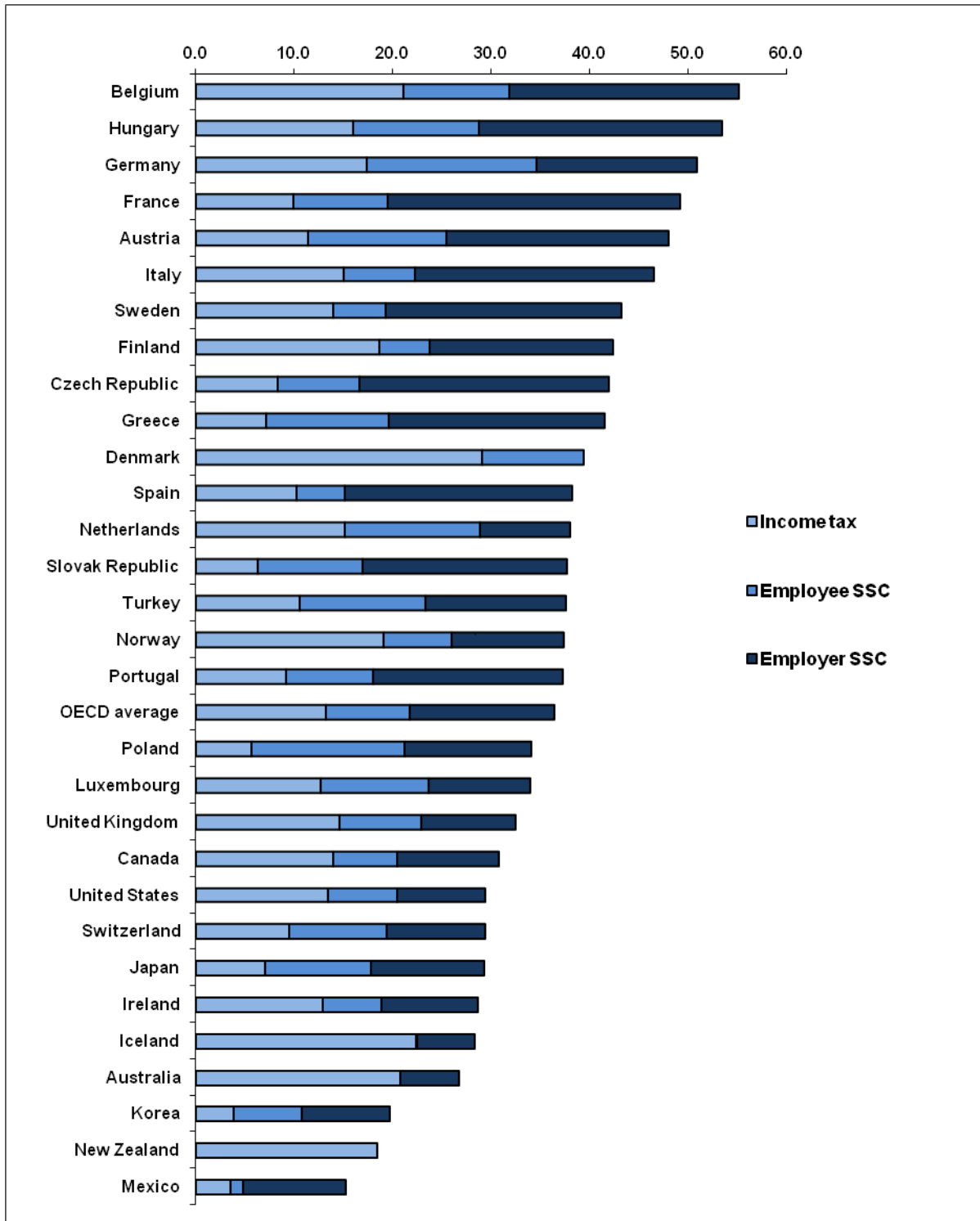
4. Dollars with equal purchasing power.

5. The AW for Greece overestimates the actual gross earnings because it includes earnings linked to marriage and children which are not available to all families.

Source: Country submissions; OECD Economic Outlook 86 (December 2009).

Data and the ranking position of Austria have changed in Figure 0.1. The corrected table and figure can be found below.

Figure 0.1. **Income tax plus employee and employer social security contributions**
As % of labour costs, 2009¹



1. Single individual without children at the income level of the average production worker.

Pages 73 and 74:

Data in Table I.10 have been changed. The corrected tables can be found below.

**Table I.10. Annual gross wage and net income, by family-type and wage level
(in US dollars using PPP), 2009**

| Family-type: | single | | single | | single | | single | |
|----------------------------|--------------|------------|--------------|------------|--------------|------------|--------------|------------|
| | no ch | | no ch | | no ch | | 2 ch | |
| | 67 | | 100 | | 167 | | 67 | |
| Wage level (% of AW): | gross (1) | net (2) | gross (3) | net (4) | gross (5) | net (6) | gross (7) | net (8) |
| Australia | 28856 | 24346 | 43284 | 33745 | 72140 | 51758 | 28856 | 33008 |
| Austria | 29921 | 21897 | 44881 | 30183 | 74802 | 46957 | 29921 | 28430 |
| Belgium | 29038 | 19055 | 43557 | 25475 | 72594 | 37410 | 29038 | 24709 |
| Canada | 24371 | 20018 | 36556 | 28224 | 60927 | 44572 | 24371 | 29239 |
| Czech Republic | 12708 | 10454 | 19061 | 14832 | 31769 | 23588 | 12708 | 14480 |
| Denmark | 29626 | 18455 | 44439 | 26942 | 74065 | 38034 | 29626 | 25726 |
| Finland | 26388 | 20455 | 39582 | 28038 | 65970 | 42027 | 26388 | 24229 |
| France | 24045 | 17854 | 36068 | 26064 | 60114 | 40224 | 24045 | 20586 |
| Germany | 31921 | 20602 | 47882 | 28096 | 79804 | 43484 | 31921 | 26205 |
| Greece ¹ | 22663 | 18333 | 33994 | 25472 | 56657 | 39046 | 24929 | 20437 |
| Hungary | 12190 | 8662 | 18285 | 11309 | 30476 | 16849 | 12190 | 11284 |
| Iceland | 20951 | 17194 | 31427 | 23928 | 52378 | 37397 | 20951 | 21154 |
| Ireland | 28307 | 24291 | 42461 | 33585 | 70769 | 47742 | 28307 | 34324 |
| Italy | 20539 | 15466 | 30808 | 21773 | 51346 | 32861 | 20539 | 20335 |
| Japan | 28218 | 23009 | 42327 | 33824 | 70545 | 53583 | 28218 | 25000 |
| Korea | 29907 | 27249 | 44860 | 39578 | 74767 | 63427 | 29907 | 27444 |
| Luxembourg | 34880 | 28233 | 52321 | 38525 | 87201 | 57004 | 34880 | 38772 |
| Mexico | 6777 | 6804 | 10166 | 9625 | 16943 | 14773 | 6777 | 6804 |
| Netherlands | 62630 | 41724 | 51336 | 35032 | 85560 | 53179 | 34224 | 33193 |
| New Zealand | 20083 | 16946 | 30125 | 24575 | 50209 | 37729 | 20083 | 23391 |
| Norway | 35129 | 26135 | 52694 | 37237 | 87823 | 56468 | 35129 | 31469 |
| Poland | 11989 | 9225 | 17983 | 13621 | 29972 | 22412 | 11989 | 9852 |
| Portugal | 16614 | 13927 | 24921 | 19368 | 41535 | 29302 | 16614 | 16325 |
| Slovak Republic | 10819 | 8976 | 16228 | 12771 | 27047 | 20409 | 10819 | 10757 |
| Spain | 21237 | 18139 | 31856 | 25587 | 53094 | 39804 | 21237 | 19765 |
| Sweden | 25441 | 19655 | 38161 | 28503 | 63602 | 41042 | 25441 | 22480 |
| Switzerland | 30879 | 25259 | 46319 | 36350 | 77198 | 56854 | 30879 | 30389 |
| Turkey ² | 12715 | 9597 | 19073 | 13882 | 31788 | 22090 | 12715 | 9776 |
| United Kingdom | 34012 | 26378 | 51018 | 38112 | 85030 | 59708 | 34012 | 33957 |
| United States | 26615 | 21579 | 39923 | 30977 | 66538 | 47451 | 26615 | 28286 |
| <i>Unweighted average:</i> | | | | | | | | |
| OECD | 24982 | 19331 | 36053 | 26508 | 60089 | 40573 | 24111 | 23394 |
| EU-15 | 29151 | 21631 | 40886 | 28717 | 68143 | 43188 | 27408 | 25965 |
| EU-19 | 25525 | 19041 | 36044 | 25436 | 60074 | 38478 | 24149 | 22939 |

Note : ch = children.

1. The AW for Greece overestimates the actual gross earnings because it includes benefits linked to marriage and children

2. Wage figures are based on the old definition of average worker (ISIC D, rev3.)

Table I.10 (cont'd). **Annual gross wage and net income, by family-type and wage level**
(in US dollars using PPP), 2009

| Family-type: | married | | married | | married | | married | |
|----------------------------|--------------|-------------|---------------------|-------------|---------------------|-------------|---------------------|-------------|
| | 2 ch | | 2 ch | | 2 ch | | no ch | |
| | 100-0 | | 100-33 ¹ | | 100-67 ¹ | | 100-33 ¹ | |
| Wage level (% of AW): | gross (9) | net (10) | gross (11) | net (12) | gross (13) | net (14) | gross (15) | net (16) |
| Australia | 43284 | 39561 | 57712 | 50394 | 72140 | 59709 | 57712 | 47226 |
| Austria | 44881 | 36749 | 59841 | 48827 | 74802 | 57915 | 59841 | 43014 |
| Belgium | 43557 | 34757 | 58076 | 43469 | 72594 | 49542 | 58076 | 38352 |
| Canada | 36556 | 33323 | 48741 | 41506 | 60927 | 49647 | 48741 | 39296 |
| Czech Republic | 19061 | 20298 | 25415 | 23833 | 31769 | 28122 | 25415 | 20487 |
| Denmark | 44439 | 31655 | 59252 | 39568 | 74065 | 48149 | 59252 | 36816 |
| Finland | 39582 | 30654 | 52776 | 42131 | 65970 | 51108 | 52776 | 39515 |
| France | 36068 | 29907 | 48091 | 40083 | 60114 | 46974 | 48091 | 36604 |
| Germany | 47882 | 37920 | 63843 | 46415 | 79804 | 54216 | 63843 | 41204 |
| Greece ² | 40793 | 30431 | 54391 | 41854 | 67989 | 51620 | 49858 | 38084 |
| Hungary | 18285 | 13665 | 24381 | 18632 | 30476 | 22327 | 24381 | 16275 |
| Iceland | 31427 | 30493 | 41902 | 36668 | 52378 | 42900 | 41902 | 34388 |
| Ireland | 42461 | 41509 | 56615 | 53825 | 70769 | 62885 | 56615 | 49572 |
| Italy | 30808 | 26165 | 41077 | 33656 | 51346 | 39816 | 41077 | 31068 |
| Japan | 42327 | 36477 | 56436 | 47822 | 70545 | 59011 | 56436 | 45643 |
| Korea | 44860 | 40774 | 59814 | 54321 | 74767 | 67813 | 59814 | 53364 |
| Luxembourg | 52321 | 51830 | 69761 | 65708 | 87201 | 76976 | 69761 | 57584 |
| Mexico | 10166 | 9625 | 13554 | 13391 | 16943 | 16429 | 13554 | 13391 |
| Netherlands | 51336 | 39711 | 68448 | 53080 | 85560 | 64216 | 68448 | 49524 |
| New Zealand | 30125 | 29950 | 40167 | 36626 | 50209 | 42551 | 40167 | 33259 |
| Norway | 52694 | 41232 | 70258 | 54278 | 87823 | 66052 | 70258 | 51599 |
| Poland | 17983 | 14777 | 23977 | 19578 | 29972 | 23974 | 23977 | 18451 |
| Portugal | 24921 | 22740 | 33228 | 29425 | 41535 | 34713 | 33228 | 27854 |
| Slovak Republic | 16228 | 15835 | 21638 | 20062 | 27047 | 23528 | 21638 | 18281 |
| Spain | 31856 | 28020 | 42475 | 36151 | 53094 | 44964 | 42475 | 35532 |
| Sweden | 38161 | 31327 | 50881 | 42011 | 63602 | 50983 | 50881 | 39187 |
| Switzerland | 46319 | 42588 | 61758 | 54879 | 77198 | 65988 | 61758 | 50110 |
| Turkey ³ | 19073 | 14180 | 25431 | 18616 | 31788 | 23063 | 25431 | 18438 |
| United Kingdom | 51018 | 41557 | 68024 | 56200 | 85030 | 67305 | 68024 | 52755 |
| United States | 39923 | 37837 | 53230 | 46243 | 66538 | 55641 | 53230 | 42762 |
| <i>Unweighted average:</i> | | | | | | | | |
| OECD | 36280 | 31185 | 48373 | 40308 | 60466 | 48271 | 48222 | 37321 |
| EU-15 | 41339 | 34329 | 55119 | 44827 | 68898 | 53425 | 54816 | 41111 |
| EU-19 | 36402 | 30500 | 48536 | 39711 | 60670 | 47333 | 48298 | 36324 |

Note : ch = children.

1. Two-earner family.

2. The AW for Greece overestimates the actual gross earnings because it includes benefits linked to marriage and children

3. Wage figures are based on the old definition of average worker (ISIC D, rev3.)

Pages 75 and 76:

Data in Table I.11 have been changed. The corrected tables can be found below.

**Table I.11. Annual labour costs and net income, by family-type and wage level
(in US dollars using PPP), 2009**

| Family-type: | single | | single | | single | | single | |
|----------------------------|--------------|------------|--------------|------------|--------------|------------|--------------|------------|
| | no ch | | no ch | | no ch | | 2 ch | |
| | 67 | | 100 | | 167 | | 67 | |
| Wage level (% of AW): | gross (1) | net (2) | gross (3) | net (4) | gross (5) | net (6) | gross (7) | net (8) |
| Australia | 30704 | 24346 | 46056 | 33745 | 76759 | 51758 | 30704 | 33008 |
| Austria | 36392 | 21897 | 54588 | 30183 | 88509 | 46957 | 36392 | 28430 |
| Belgium | 37293 | 19055 | 56816 | 25475 | 94666 | 37410 | 37293 | 24709 |
| Canada | 27150 | 20018 | 40772 | 28224 | 66385 | 44572 | 27150 | 29239 |
| Czech Republic | 17028 | 10454 | 25542 | 14832 | 42570 | 23588 | 17028 | 14480 |
| Denmark | 29626 | 18455 | 44439 | 26942 | 74065 | 38034 | 29626 | 25726 |
| Finland | 32457 | 20455 | 48686 | 28038 | 81143 | 42027 | 32457 | 24229 |
| France | 32565 | 17854 | 51325 | 26064 | 85723 | 40224 | 32565 | 20586 |
| Germany | 38138 | 20602 | 57207 | 28096 | 92600 | 43484 | 38138 | 26205 |
| Greece ¹ | 29022 | 18333 | 43533 | 25472 | 72555 | 39046 | 31924 | 20437 |
| Hungary | 16142 | 8662 | 24267 | 11309 | 40541 | 16849 | 16142 | 11284 |
| Iceland | 22244 | 17194 | 33366 | 23928 | 55609 | 37397 | 22244 | 21154 |
| Ireland | 31351 | 24291 | 47026 | 33585 | 78376 | 47742 | 31351 | 34324 |
| Italy | 27127 | 15466 | 40691 | 21773 | 67818 | 32861 | 27127 | 20335 |
| Japan | 31859 | 23009 | 47789 | 33824 | 79200 | 53583 | 31859 | 25000 |
| Korea | 32841 | 27249 | 49262 | 39578 | 81252 | 63427 | 32841 | 27444 |
| Luxembourg | 38906 | 28233 | 58358 | 38525 | 97264 | 57004 | 38906 | 38772 |
| Mexico | 7717 | 6804 | 11359 | 9625 | 18654 | 14773 | 7717 | 6804 |
| Netherlands | 68380 | 41724 | 56487 | 35032 | 91310 | 53179 | 37418 | 33193 |
| New Zealand | 20083 | 16946 | 30125 | 24575 | 50209 | 37729 | 20083 | 23391 |
| Norway | 39626 | 26135 | 59439 | 37237 | 99064 | 56468 | 39626 | 31469 |
| Poland | 13761 | 9225 | 20641 | 13621 | 34401 | 22412 | 13761 | 9852 |
| Portugal | 20560 | 13927 | 30840 | 19368 | 51400 | 29302 | 20560 | 16325 |
| Slovak Republic | 13654 | 8976 | 20480 | 12771 | 34062 | 20409 | 13654 | 10757 |
| Spain | 27587 | 18139 | 41381 | 25587 | 68208 | 39804 | 27587 | 19765 |
| Sweden | 33434 | 19655 | 50151 | 28503 | 83585 | 41042 | 33434 | 22480 |
| Switzerland | 34291 | 25259 | 51437 | 36350 | 85612 | 56854 | 34291 | 30389 |
| Turkey ² | 14813 | 9597 | 22220 | 13882 | 37034 | 22090 | 14813 | 9776 |
| United Kingdom | 37259 | 26378 | 56442 | 38112 | 94807 | 59708 | 37259 | 33957 |
| United States | 29526 | 21579 | 43852 | 30977 | 72503 | 47451 | 29526 | 28286 |
| <i>Unweighted average:</i> | | | | | | | | |
| OECD | 29051 | 19331 | 42153 | 26508 | 69863 | 40573 | 28116 | 23394 |
| EU-15 | 34673 | 21631 | 49198 | 28717 | 81469 | 43188 | 32802 | 25965 |
| EU-19 | 30562 | 19041 | 43626 | 25436 | 72295 | 38478 | 29085 | 22939 |

Note : ch = children.

1. The AW for Greece overestimates the actual gross earnings because it includes benefits linked to marriage and children

2. Wage figures are based on the old definition of average worker (ISIC D, rev3.)

Table I.11 (cont'd). **Annual labour costs and net income, by family-type and wage level**
(in US dollars using PPP), 2009

| Family-type: | married | | married | | married | | married | |
|----------------------------|--------------|-------------|---------------------|-------------|---------------------|-------------|---------------------|-------------|
| | 2 ch | | 2 ch | | 2 ch | | no ch | |
| | 100-0 | | 100-33 ¹ | | 100-67 ¹ | | 100-33 ¹ | |
| Wage level (% of AW): | gross (9) | net (10) | gross (11) | net (12) | gross (13) | net (14) | gross (15) | net (16) |
| Australia | 46056 | 39561 | 61407 | 50394 | 76759 | 59709 | 61407 | 47226 |
| Austria | 54588 | 36749 | 72784 | 48827 | 90980 | 57915 | 72784 | 43014 |
| Belgium | 56816 | 34757 | 72766 | 43469 | 94109 | 49542 | 72766 | 38352 |
| Canada | 40772 | 33323 | 54275 | 41506 | 67923 | 49647 | 54275 | 39296 |
| Czech Republic | 25542 | 20298 | 34056 | 23833 | 42570 | 28122 | 34056 | 20487 |
| Denmark | 44439 | 31655 | 59252 | 39568 | 74065 | 48149 | 59252 | 36816 |
| Finland | 48686 | 30654 | 64915 | 42131 | 81143 | 51108 | 64915 | 39515 |
| France | 51325 | 29907 | 65307 | 40083 | 83890 | 46974 | 65307 | 36604 |
| Germany | 57207 | 37920 | 76276 | 46415 | 95345 | 54216 | 76276 | 41204 |
| Greece ² | 52240 | 30431 | 69653 | 41854 | 87066 | 51620 | 63849 | 38084 |
| Hungary | 24267 | 13665 | 32425 | 18632 | 40409 | 22327 | 32425 | 16275 |
| Iceland | 33366 | 30493 | 44487 | 36668 | 55609 | 42900 | 44487 | 34388 |
| Ireland | 47026 | 41509 | 62383 | 53825 | 78376 | 62885 | 62383 | 49572 |
| Italy | 40691 | 26165 | 54255 | 33656 | 67818 | 39816 | 54255 | 31068 |
| Japan | 47789 | 36477 | 63719 | 47822 | 79648 | 59011 | 63719 | 45643 |
| Korea | 49262 | 40774 | 65682 | 54321 | 82103 | 67813 | 65682 | 53364 |
| Luxembourg | 58358 | 51830 | 77811 | 65708 | 97264 | 76976 | 77811 | 57584 |
| Mexico | 11359 | 9625 | 15466 | 13391 | 19076 | 16429 | 15466 | 13391 |
| Netherlands | 56487 | 39711 | 74915 | 53080 | 93905 | 64216 | 74915 | 49524 |
| New Zealand | 30125 | 29950 | 40167 | 36626 | 50209 | 42551 | 40167 | 33259 |
| Norway | 59439 | 41232 | 79251 | 54278 | 99064 | 66052 | 79251 | 51599 |
| Poland | 20641 | 14777 | 27521 | 19578 | 34401 | 23974 | 27521 | 18451 |
| Portugal | 30840 | 22740 | 41120 | 29425 | 51400 | 34713 | 41120 | 27854 |
| Slovak Republic | 20480 | 15835 | 27307 | 20062 | 34134 | 23528 | 27307 | 18281 |
| Spain | 41381 | 28020 | 55175 | 36151 | 68968 | 44964 | 55175 | 35532 |
| Sweden | 50151 | 31327 | 66868 | 42011 | 83585 | 50983 | 66868 | 39187 |
| Switzerland | 51437 | 42588 | 68582 | 54879 | 85728 | 65988 | 68582 | 50110 |
| Turkey ³ | 22220 | 14180 | 29627 | 18616 | 37034 | 23063 | 29627 | 18438 |
| United Kingdom | 56442 | 41557 | 74518 | 56200 | 93700 | 67305 | 74518 | 52755 |
| United States | 43852 | 37837 | 59052 | 46243 | 73378 | 55641 | 59052 | 42762 |
| <i>Unweighted average:</i> | | | | | | | | |
| OECD | 42443 | 31185 | 56367 | 40308 | 70655 | 48271 | 56174 | 37321 |
| EU-15 | 49778 | 34329 | 65866 | 44827 | 82774 | 53425 | 65480 | 41111 |
| EU-19 | 44085 | 30500 | 58385 | 39711 | 73323 | 47333 | 58079 | 36324 |

Note : ch = children.

1. Two-earner family.

2. The AW for Greece overestimates the actual gross earnings because it includes benefits linked to marriage and children

3. Wage figures are based on the old definition of average worker (ISIC D, rev3.).