

Taxing Wages 2014

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Corrigendum

Page 69:

Table I.2. Income tax plus employee contributions, 2013.

The table should be replaced by the table attached to this corrigendum.

I. INTERNATIONAL COMPARISONS: TAX BURDENS, 2013 ESTIMATES

Table I.2. Income tax plus employee contributions, 2013
As % of gross wage earnings, by family-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 100-33 (% AW) ²	Married 2 ch 100-67 (% AW) ²	Married no ch 100-33 (% AW) ²
Australia	17.2	23.1	29.2	17.2	23.1	18.7	20.7	18.7
Austria	28.3	34.3	39.0	25.3	32.2	28.9	31.6	29.3
Belgium	36.1	42.6	49.4	30.8	31.5	33.2	38.6	35.0
Canada	18.8	22.8	26.8	8.3	16.3	18.3	20.3	19.4
Chile	7.0	7.0	7.8	7.0	7.0	7.0	7.0	7.0
Czech Republic	18.6	22.8	26.1	5.2	5.5	13.1	15.7	19.8
Denmark	37.1	38.6	44.3	37.1	34.6	37.4	38.0	37.4
Estonia	17.9	19.5	20.7	13.2	13.2	15.6	17.0	17.9
Finland	23.3	30.2	37.3	23.3	30.2	25.6	27.4	25.6
France	26.4	28.4	34.0	21.4	22.3	22.2	25.3	26.4
Germany	34.6	39.6	43.7	17.7	21.0	26.7	31.0	34.6
Greece	19.6	25.5	35.3	21.8	29.3	26.1	26.7	24.3
Hungary	34.5	34.5	34.5	22.1	26.3	28.3	29.6	34.5
Iceland	23.2	28.3	33.0	23.2	18.9	23.5	26.3	23.5
Ireland	12.6	18.7	31.9	7.8	11.1	11.9	16.2	11.9
Israel	10.2	16.7	25.5	5.8	16.7	12.5	12.3	13.4
Italy	27.0	31.0	38.2	19.0	23.9	23.3	26.4	27.0
Japan	20.0	21.6	25.4	20.0	20.1	20.6	21.0	20.6
Korea	9.9	13.4	16.0	9.0	10.7	10.6	10.7	12.2
Luxembourg	21.2	29.3	37.4	13.9	18.0	19.5	23.5	19.5
Mexico	1.9	9.8	14.3	1.9	9.8	5.2	6.6	5.2
Netherlands	26.1	31.2	38.4	12.6	28.4	25.2	26.5	27.5
New Zealand	13.3	16.9	22.8	14.7	16.9	15.7	16.0	15.7
Norway	25.5	29.2	35.6	21.7	26.7	26.2	27.7	26.2
Poland	23.8	24.7	25.5	17.8	18.0	19.8	21.1	23.8
Portugal	19.3	27.2	34.9	14.3	17.1	17.2	21.7	19.3
Slovak Republic	19.2	22.8	25.6	11.6	10.6	16.3	18.3	20.1
Slovenia	28.5	33.1	37.4	22.1	24.7	25.7	27.6	30.3
Spain	18.4	22.9	28.5	9.5	15.3	17.4	18.9	18.8
Sweden	22.2	25.0	35.0	22.2	25.0	22.7	23.9	22.7
Switzerland	14.2	17.1	22.0	8.5	10.6	12.2	14.5	14.8
Turkey ¹	26.1	28.5	32.6	24.8	27.1	27.9	28.7	28.5
United Kingdom	20.1	24.1	30.2	4.9	24.1	20.1	22.5	20.1
United States	21.5	24.6	30.5	1.4	12.4	16.7	19.2	22.1
<i>Unweighted average</i>								
OECD-Average	21.3	25.4	30.8	15.8	20.0	20.3	22.3	22.1
OECD-EU 21	24.5	28.8	34.6	17.8	22.0	22.7	25.1	25.0

Note: ch = children

1. Wage figures are based on the old definition of average worker (ISIC D, Rev. 3).
2. Two-earner family.