

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.

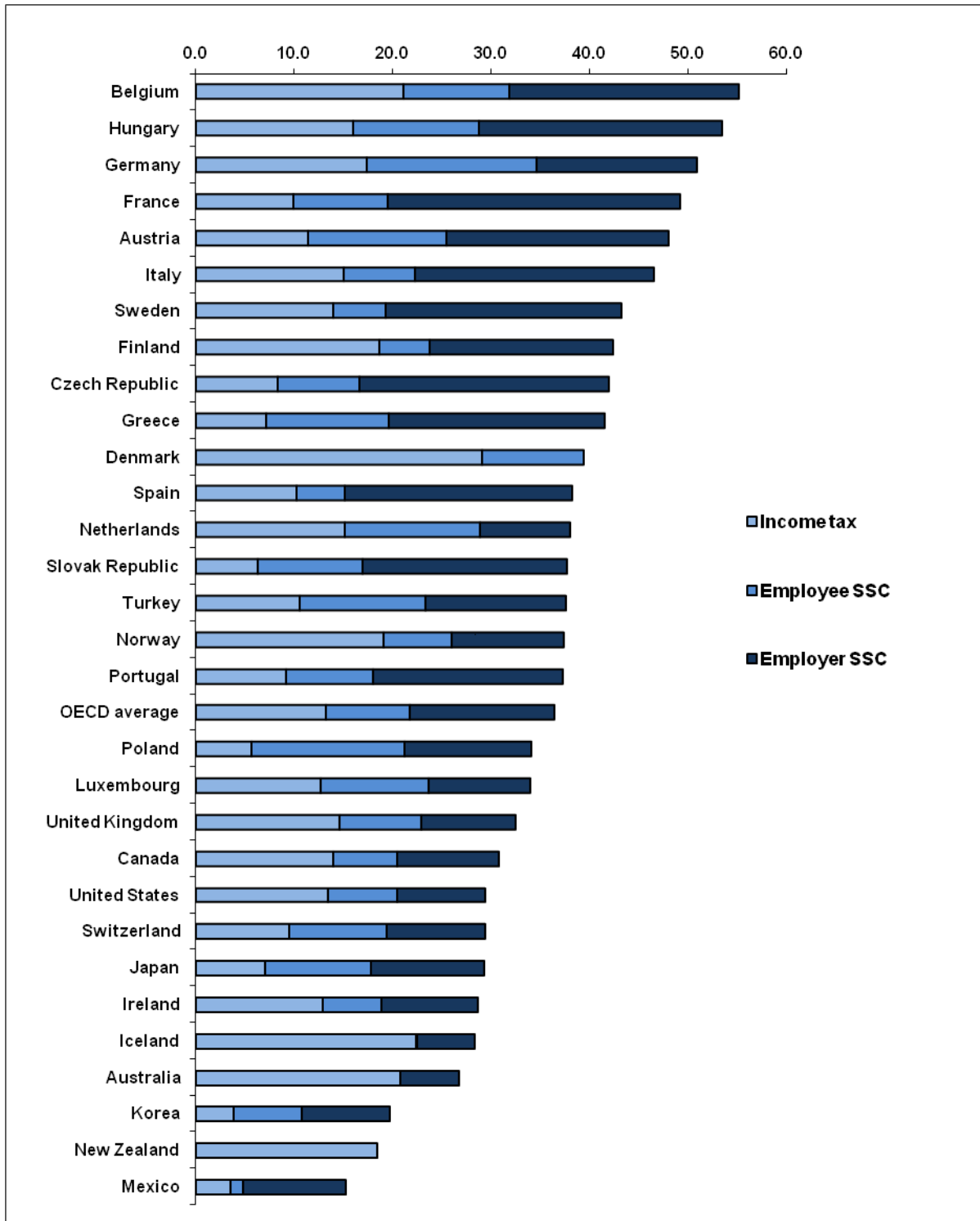
4. Dollars with equal purchasing power.

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	
Wage level (% of AW):	67		100		167		67	
	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.).