

Table I.1 Comparison of wage levels

Country	Gross wage in national currency		Annual change 2004/2003 (in percentage)			
	2003	2004	Gross wage	Inflation ¹	Real wage before tax	Change in personal average tax rate ²
	(1)	(2)	(3)	(4)	(5)	(6)
Australia	51 190	53 222	4.0	2.3	1.6	0.3
Austria	24 438	24 946	2.1	1.9	0.2	0.0
Belgium	31 385	32 281	2.9	1.9	1.0	-0.1
Canada	39 888	40 912	2.6	1.9	0.7	-0.3
Czech Republic	195 219	213 573	9.4	2.9	6.3	0.6
Denmark	316 205	327 192	3.5	1.2	2.2	-1.2
Finland	28 551	29 449	3.1	0.2	2.9	-0.8
France	22 475	23 087	2.7	2.3	0.4	-0.1
Germany	33 757	34 088	1.0	1.7	-0.7	-1.2
Greece	11 805	12 525	6.1	3.1	2.9	0.6
Hungary	1 153 440	1 260 948	9.3	6.9	2.2	-0.5
Iceland	2 720 233	2 859 073	5.1	3.1	2.0	0.3
Ireland	25 951	27 291	5.2	2.4	2.7	-0.4
Italy	22 120	22 683	2.5	2.1	0.4	0.4
Japan	4 217 856	4 205 596	-0.3	-0.1	-0.1	0.0
Korea	24 887 904	25 534 233	2.6	3.7	-1.1	-0.1
Luxembourg	31 763	32 586	2.6	3.5	-0.9	0.4
Mexico	63 475	66 432	4.7	4.6	0.1	0.2
Netherlands	31 895	32 457	1.8	1.3	0.4	2.5
New Zealand	40 467	41 778	3.2	2.3	1.0	0.4
Norway	305 653	317 101	3.7	0.5	3.3	0.0
Poland	25 868	26 584	2.8	3.3	-0.5	0.1
Portugal	8 671	8 905	2.7	2.5	0.2	0.0
Slovak Republic	150 000	180 000	20.0	7.7	11.4	1.6
Spain	17 149	17 913	4.5	3.0	1.4	0.4
Sweden	244 454	251 282	2.8	0.4	2.4	0.3
Switzerland	63 720	64 419	1.1	0.8	0.3	0.2
Turkey	12 635 661 981	13 670 289 738	8.2	10.7	-2.2	0.6
United Kingdom	19 960	21 079	5.6	2.2	3.4	0.2
United States	33 553	34 934	4.1	2.6	1.4	0.1

1. Estimated percentage change in the total consumer price index.

2. Difference in the personal average tax rate of the average production worker (single without children) between 2004 and 2003.

Sources: Country submissions; *OECD Economic Outlook*, December 2004.

Table I.2. **Income tax plus employee social security contributions¹**

(as% of gross wage earnings), 2004

Country ²	Income tax	Social security contributions	Total payment ³	Gross wage earnings ⁴
	(1)	(2)	(3)	(4)
Australia	24.3	0.0	24.3	38 330
Denmark	30.6	10.6	41.2	37 582
Belgium	26.6	14.0	40.5	35 622
Germany	19.6	20.9	40.5	35 203
United States	16.5	7.7	24.2	34 934
Switzerland	9.8	11.1	20.9	34 411
Netherlands	8.5	25.8	34.4	34 062
Canada	17.8	6.9	24.7	34 038
Norway	20.9	7.8	28.7	33 221
Korea	2.2	7.1	9.3	33 207
United Kingdom	15.9	8.5	24.4	32 896
Luxembourg	8.9	13.8	22.7	31 525
Japan	5.9	11.6	17.4	31 194
Iceland	25.5	0.2	25.7	30 449
Finland	24.2	6.1	30.3	29 979
New Zealand	20.7	0.0	20.7	28 228
Ireland	10.6	5.0	15.7	27 301
Austria	10.8	18.0	28.8	26 617
Italy	18.6	9.2	27.8	26 303
Sweden	24.0	7.0	31.0	26 078
France	13.1	13.6	26.7	25 459
Spain	12.7	6.4	19.0	22 497
Greece	0.6	16.0	16.6	17 287
Turkey	15.4	15.0	30.4	16 463
Poland	6.1	25.4	31.5	14 381
Czech Republic	11.4	12.5	23.9	14 366
Portugal	5.6	11.0	16.6	13 033
Slovak Republic	7.9	13.4	21.3	10 322
Hungary	12.4	13.5	25.9	9 671
Mexico	3.0	1.5	4.5	9 104

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

2. Countries ranked by decreasing gross wage earnings.

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.

Table I.3. Income tax plus employees' and employers' social security contributions

(as % of labour costs), 2004¹

Country ²	Income tax (1)	Social security contributions		Total ³ (4)	Labour costs ⁴ (5)
		employee (2)	employer (3)		
Belgium	20.5	10.7	23.0	54.2	46 261
Germany	16.2	17.3	17.3	50.7	42 543
Australia	22.9	0.0	5.7	28.6	40 630
Netherlands	7.3	22.2	14.0	43.6	39 614
Switzerland	8.9	10.0	10.0	28.8	38 213
Canada	16.0	6.2	10.1	32.3	37 856
Denmark	30.4	10.5	0.5	41.5	37 788
United States	15.4	7.1	7.1	29.6	37 606
Norway	18.5	6.9	11.5	36.9	37 550
Finland	19.5	4.9	19.4	43.8	37 174
United Kingdom	14.5	7.8	9.0	31.2	36 159
Korea	2.0	6.5	8.1	16.6	36 125
Luxembourg	7.9	12.1	11.9	31.9	35 767
France	9.4	9.8	28.2	47.4	35 443
Japan	5.2	10.3	11.1	26.6	35 103
Italy	14.0	6.9	24.9	45.7	35 005
Sweden	18.1	5.3	24.6	48.0	34 606
Austria	8.4	14.0	22.5	44.9	34 356
Iceland	24.1	0.2	5.4	29.7	32 194
Ireland	9.6	4.5	9.7	23.8	30 236
Spain	9.7	4.9	23.4	38.0	29 382
New Zealand	20.7	0.0	0.0	20.7	28 228
Greece	0.5	12.5	21.9	34.9	22 138
Turkey	12.7	12.3	17.7	42.7	20 003
Czech Republic	8.4	9.3	25.9	43.6	19 395
Poland	5.1	21.1	17.0	43.1	17 319
Portugal	4.5	8.9	19.2	32.6	16 128
Slovak Republic	5.8	9.9	26.3	42.0	13 997
Hungary	9.0	9.9	26.9	45.8	13 229
Mexico	2.6	1.3	11.4	15.4	10 278

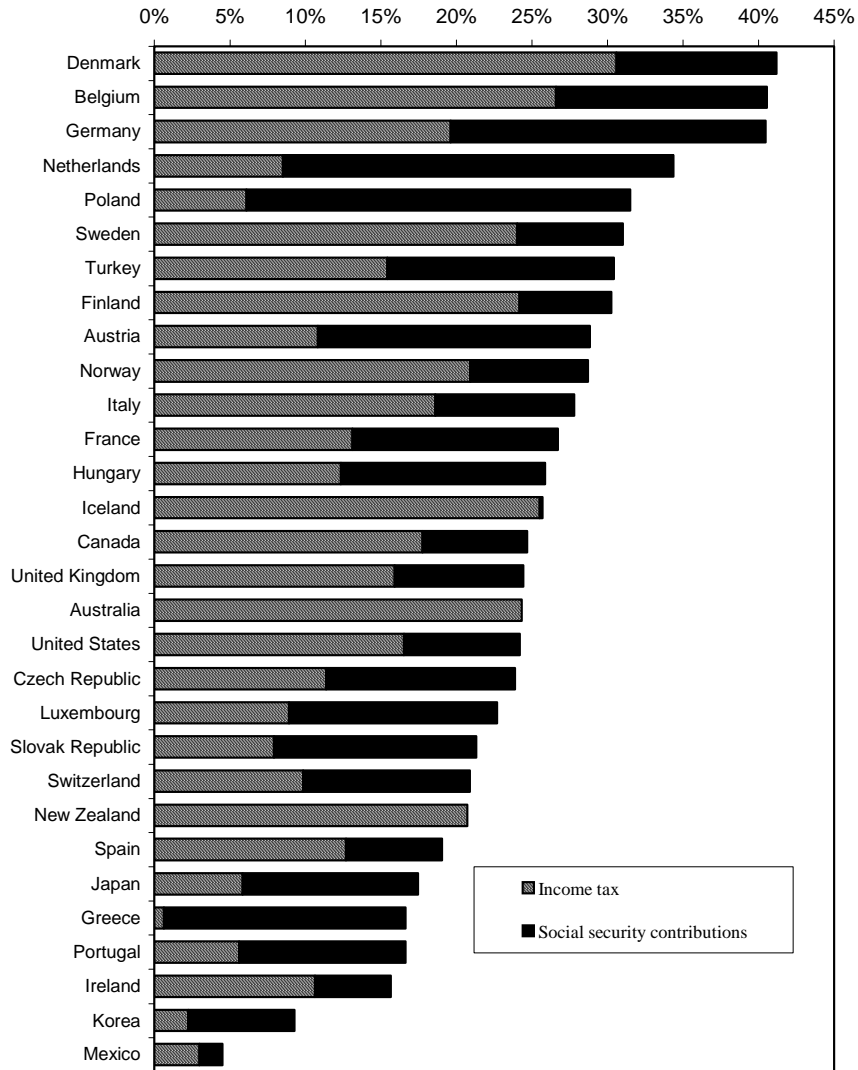
1. Single individual without children at the income level of the average production worker.

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.

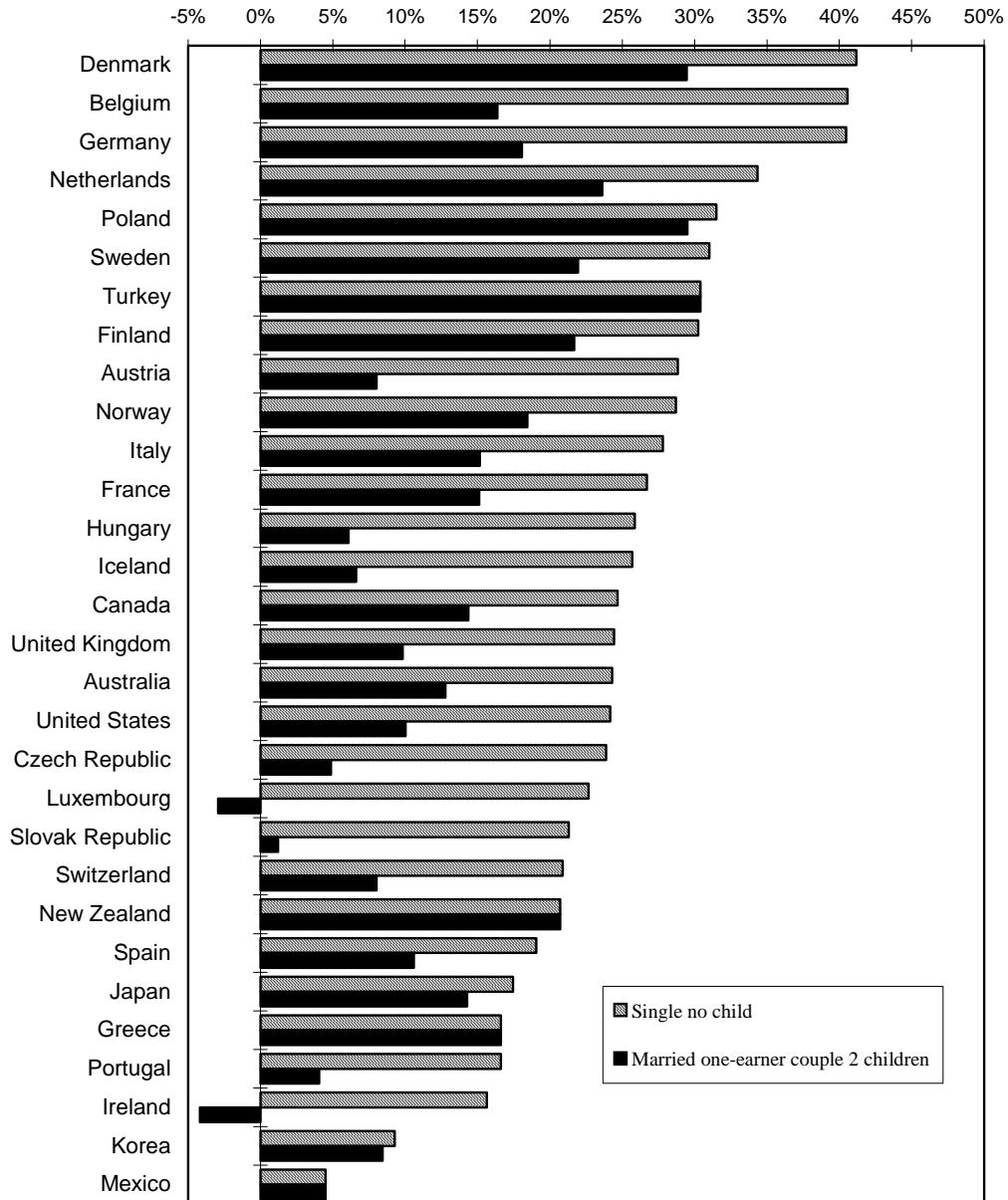
4. Dollars with equal purchasing power.

Chart I.1. Percentage of gross wage earnings paid in income tax and employees social security contributions, 2004 ¹⁾²⁾



1. Countries ranked by decreasing tax burden .
2. Single workers at the income level of the average production worker.

Chart I.2. **Income tax plus employee contributions less cash benefits, by family-type**
(as % of gross wage), 2004 ^{1,2}



1. Countries ranked by decreasing single no child rates.

2. Corresponds to Table 4 , column 2 and 5.