

Table I.1 Comparison of wage levels

| Country | Gross wage in national currency | | Annual change 2003/2002 (in percentage) | | | |
|-----------------|---------------------------------|----------------|--|------------------------|----------------------|--|
| | 2002 | 2003 | Gross wage | Inflation ¹ | Real wage before tax | Change in personal average tax rate ² |
| | (1) | (2) | (3) | (4) | (5) | (6) |
| Australia | 48 568 | 50 732 | 4.5 | 2.5 | 1.9 | -0.1 |
| Austria | 23 881 | 24 405 | 2.2 | 1.4 | 0.7 | 0.3 |
| Belgium | 30 629 | 31 238 | 2.0 | 1.4 | 0.6 | -0.6 |
| Canada | 38 867 | 40 103 | 3.2 | 3.7 | -0.5 | 0.2 |
| Czech Republic | 206 412 | 220 773 | 7.0 | 2.0 | 4.9 | 0.4 |
| Denmark | 304 925 | 316 772 | 3.9 | 2.4 | 1.5 | 0.0 |
| Finland | 27 682 | 28 888 | 4.4 | 1.4 | 2.9 | -0.3 |
| France | 21 978 | 22 533 | 2.5 | 1.6 | 0.9 | -0.4 |
| Germany | 32 902 | 33 810 | 2.8 | 0.8 | 1.9 | 0.4 |
| Greece | 11 395 | 11 908 | 4.5 | 3.4 | 1.1 | -0.4 |
| Hungary | 1 077 816 | 1 164 915 | 8.1 | 5.2 | 2.7 | -3.8 |
| Iceland | 2 567 086 | 2 694 083 | 4.9 | 2.5 | 2.4 | 0.2 |
| Ireland | 25 477 | 26 939 | 5.7 | 4.1 | 1.6 | -0.1 |
| Italy | 21 408 | 22 114 | 3.3 | 2.3 | 1.0 | -0.9 |
| Japan | 4 254 270 | 4 200 199 | -1.3 | -0.9 | -0.4 | 0.2 |
| Korea | 22 885 416 | 24 467 930 | 6.9 | 3.8 | 3.0 | 0.0 |
| Luxembourg | 31 358 | 32 198 | 2.7 | 2.3 | 0.3 | 0.4 |
| Mexico | 59 702 | 62 687 | 5.0 | 4.4 | 0.6 | 0.7 |
| Netherlands | 30 575 | 31 790 | 4.0 | 2.4 | 1.5 | -0.7 |
| New Zealand | 39 912 | 41 452 | 3.9 | 2.0 | 1.8 | 0.5 |
| Norway | 292 200 | 307 307 | 5.2 | 3.2 | 1.9 | 0.0 |
| Poland | 26 352 | 27 193 | 3.2 | 1.4 | 1.7 | 0.0 |
| Portugal | 8 410 | 8 677 | 3.2 | 3.2 | 0.0 | 0.1 |
| Slovak Republic | 137 316 | 150 000 | 9.2 | 8.7 | 0.5 | 0.4 |
| Spain | 16 360 | 16 975 | 3.8 | 2.9 | 0.8 | -0.8 |
| Sweden | 237 820 | 247 908 | 4.2 | 2.4 | 1.8 | 0.4 |
| Switzerland | 64 169 | 65 256 | 1.7 | 0.7 | 0.9 | 0.0 |
| Turkey | 9 938 274 440 | 12 233 294 119 | 23.1 | 30.3 | -5.6 | -0.3 |
| United Kingdom | 19 420 | 20 276 | 4.4 | 3.1 | 1.2 | 0.2 |
| United States | 32 360 | 33 459 | 3.4 | 2.4 | 0.9 | -0.2 |

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 2003 and 2002.

Sources: Country submissions; *OECD Economic Outlook*, June 2003.

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

(as% of gross wage earnings), 2003

| Country ² | Income tax | Social security contributions | Total payment ³ | Gross wage earnings ⁴ |
|----------------------|------------|-------------------------------------|-------------------------------|-------------------------------------|
| | (1) | (2) | (3) | (4) |
| Australia | 24 | 0 | 24 | 37 396 |
| Denmark | 32 | 11 | 42 | 37 243 |
| Germany | 21 | 21 | 42 | 35 480 |
| Belgium | 27 | 14 | 41 | 34 610 |
| Switzerland | 10 | 11 | 21 | 34 543 |
| Norway | 21 | 8 | 29 | 33 746 |
| Netherlands | 9 | 25 | 34 | 33 721 |
| Korea | 2 | 5 | 7 | 33 620 |
| United States | 16 | 8 | 24 | 33 459 |
| Canada | 18 | 7 | 25 | 32 926 |
| Luxembourg | 9 | 14 | 22 | 32 873 |
| United Kingdom | 16 | 8 | 24 | 30 947 |
| Japan | 6 | 12 | 17 | 29 975 |
| Finland | 25 | 6 | 31 | 29 255 |
| New Zealand | 21 | 0 | 21 | 28 568 |
| Iceland | 25 | 0 | 25 | 28 480 |
| Italy | 18 | 9 | 27 | 26 819 |
| Austria | 11 | 18 | 29 | 26 362 |
| Ireland | 11 | 5 | 16 | 25 613 |
| Sweden | 24 | 7 | 31 | 25 111 |
| France | 13 | 14 | 27 | 24 394 |
| Spain | 12 | 6 | 19 | 21 439 |
| Greece | 0 | 16 | 16 | 15 494 |
| Czech Republic | 12 | 13 | 24 | 15 417 |
| Turkey | 15 | 15 | 30 | 15 305 |
| Poland | 6 | 25 | 31 | 14 511 |
| Portugal | 6 | 11 | 17 | 12 130 |
| Hungary | 13 | 13 | 26 | 9 318 |
| Mexico | 3 | 2 | 4 | 9 298 |
| Slovak Republic | 6 | 13 | 19 | 9 034 |

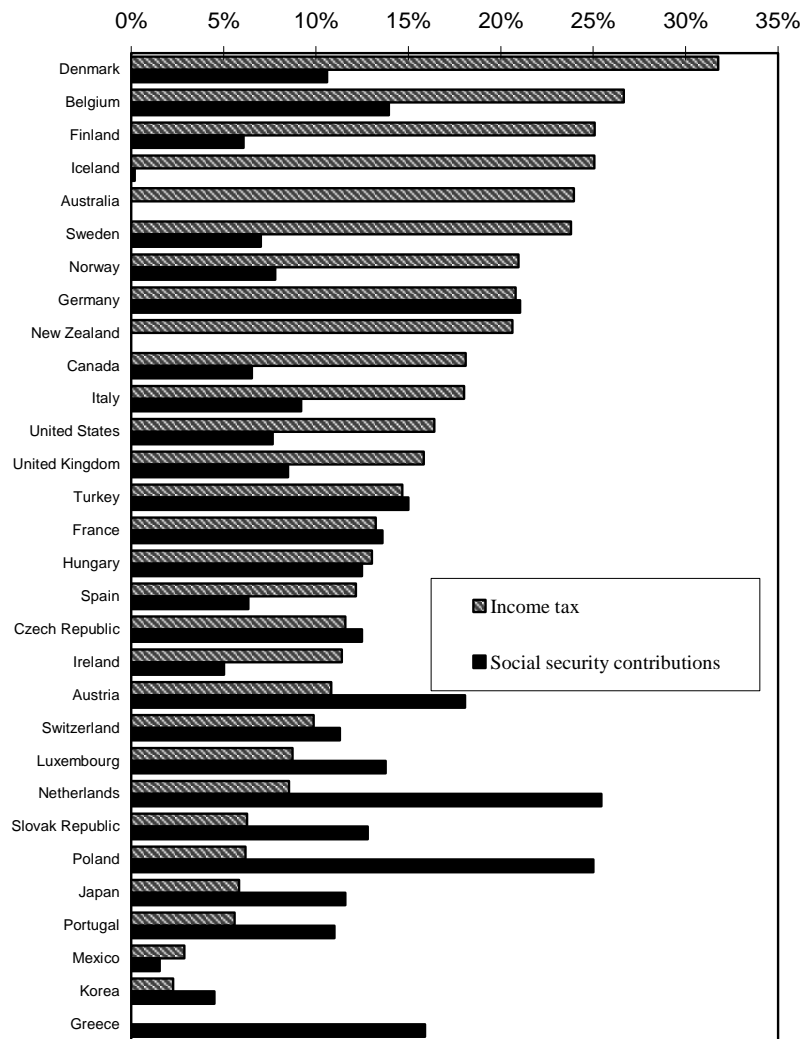
1. Single individual without children at the income level of the average production worker.

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

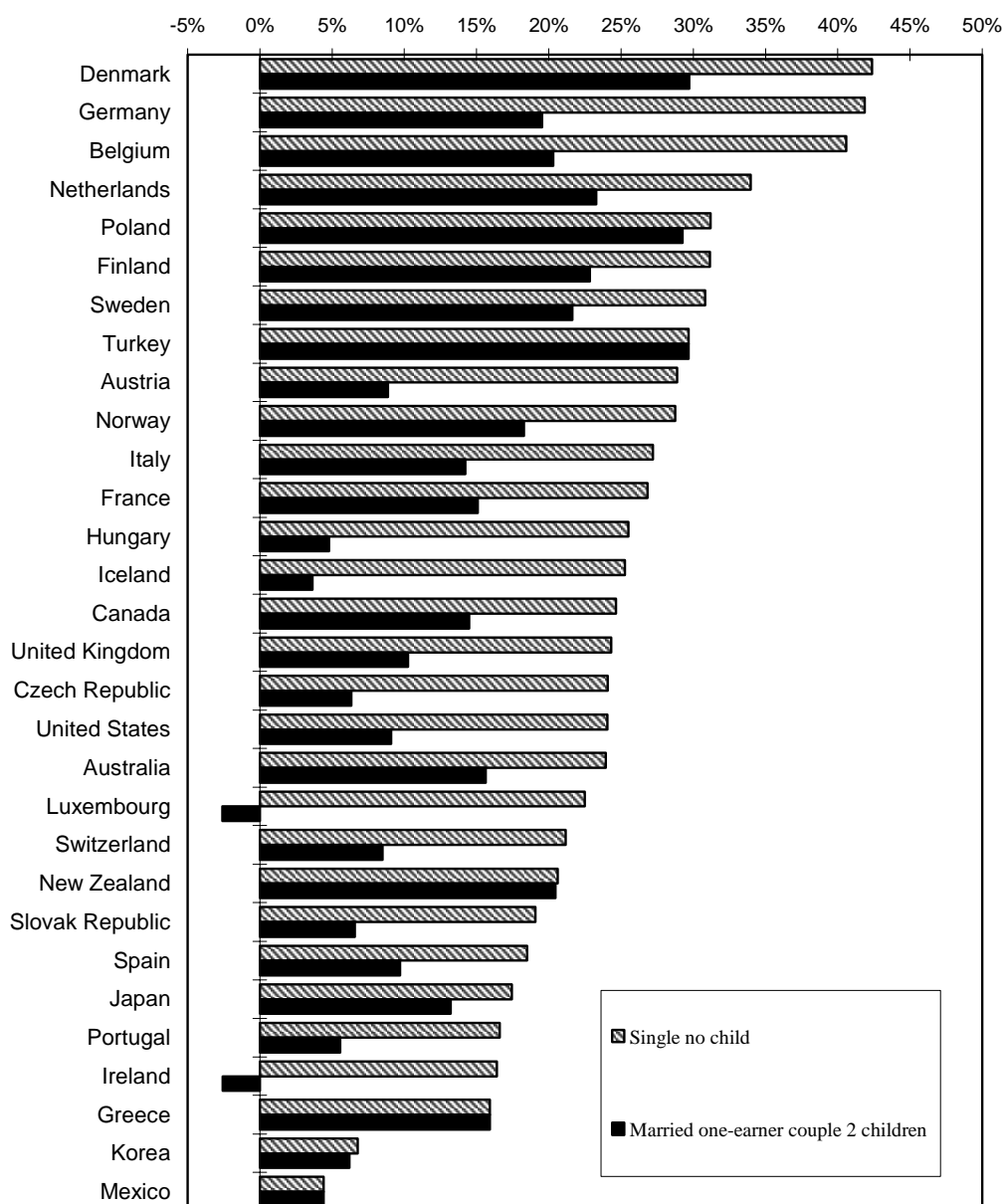
4. Dollars with equal purchasing power.

Chart I.1. Percentage of gross wage earnings paid in income tax and employees social security contributions, 2003 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), 2003 ^{1,2}



1. Countries ranked by decreasing single no child rates.
2. Corresponds to Table 4, column 2 and 5.

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

(as % of labour costs), 2003¹

| Country ² | Income tax (1) | Social security contributions | | Total ³ (4) | Labour costs ⁴ (5) |
|----------------------|-------------------|-------------------------------|-----------------|---------------------------|----------------------------------|
| | | employee (2) | employer (3) | | |
| Belgium | 20 | 11 | 23 | 54 | 45 187 |
| Germany | 17 | 17 | 17 | 52 | 42 949 |
| Australia | 23 | 0 | 6 | 28 | 39 639 |
| Netherlands | 7 | 22 | 14 | 43 | 39 045 |
| Switzerland | 9 | 10 | 10 | 29 | 38 447 |
| Norway | 19 | 7 | 11 | 37 | 38 065 |
| Denmark | 32 | 11 | 1 | 43 | 37 453 |
| Luxembourg | 8 | 12 | 12 | 32 | 37 294 |
| Canada | 16 | 6 | 10 | 32 | 36 694 |
| Korea | 2 | 4 | 8 | 14 | 36 488 |
| Finland | 20 | 5 | 19 | 44 | 36 276 |
| United States | 15 | 7 | 7 | 29 | 36 019 |
| Italy | 14 | 7 | 25 | 45 | 35 690 |
| France | 9 | 10 | 29 | 48 | 34 537 |
| Austria | 8 | 14 | 23 | 45 | 34 068 |
| United Kingdom | 14 | 8 | 9 | 31 | 34 004 |
| Japan | 5 | 10 | 12 | 27 | 33 881 |
| Sweden | 18 | 5 | 25 | 48 | 33 352 |
| Iceland | 24 | 0 | 5 | 29 | 30 112 |
| New Zealand | 21 | 0 | 0 | 21 | 28 568 |
| Ireland | 10 | 5 | 10 | 25 | 28 367 |
| Spain | 9 | 5 | 23 | 38 | 27 999 |
| Czech Republic | 9 | 9 | 26 | 44 | 20 812 |
| Greece | 0 | 12 | 22 | 34 | 19 825 |
| Turkey | 12 | 12 | 18 | 42 | 18 596 |
| Poland | 5 | 21 | 17 | 43 | 17 475 |
| Portugal | 5 | 9 | 19 | 33 | 15 011 |
| Hungary | 10 | 9 | 27 | 46 | 12 770 |
| Slovak Republic | 5 | 9 | 28 | 41 | 12 467 |
| Mexico | 2 | 1 | 13 | 17 | 10 743 |

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.

Table 4. **Income tax plus employee contributions less cash benefits,
by family-type and wage level (as % of gross wage), 2003**

Tableau 4. **Impôt sur le revenu et cotisations des salariés diminués des prestations
versées, par catégorie de famille et niveau de salaire (en % du salaire brut), 2003**

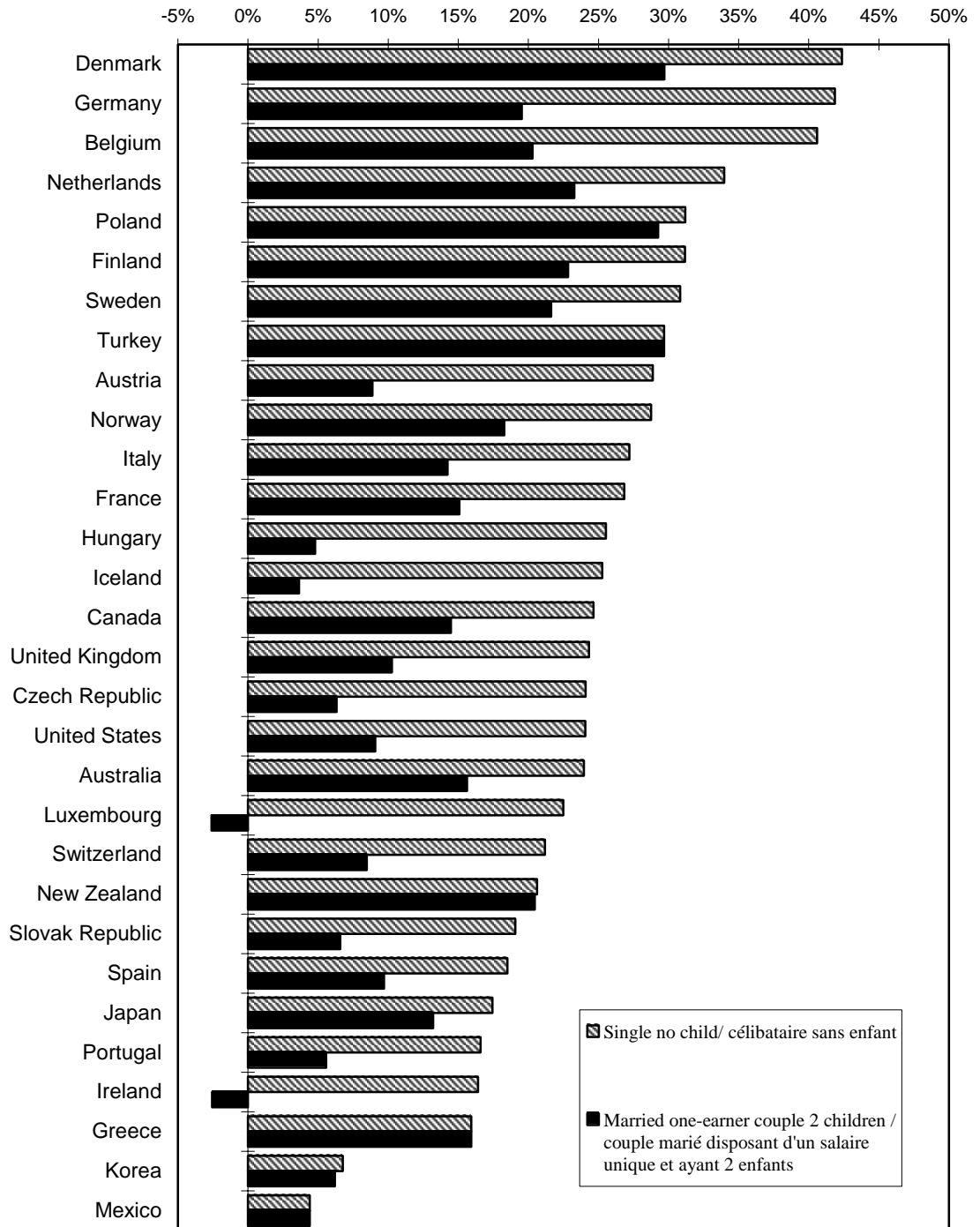
| Family-type: | single no ch | single no ch | single no ch | single 2 ch | married 2 ch | married 2 ch | married 2 ch | married no ch |
|------------------------|-----------------|-----------------|-----------------|----------------|-----------------|----------------------------|----------------------------|----------------------------|
| Wage level (% of APW): | 67 (1) | 100 (2) | 167 (3) | 67 (4) | 100-0 (5) | 100-33 ¹ (6) | 100-67 ¹ (7) | 100-33 ¹ (8) |
| Australia | 20.2 | 24.0 | 32.9 | -6.4 | 15.6 | 17.5 | 19.9 | 20.7 |
| Austria | 22.7 | 28.9 | 35.7 | -8.1 | 8.9 | 12.0 | 15.3 | 25.8 |
| Belgium | 32.5 | 40.6 | 47.6 | 12.1 | 20.3 | 26.5 | 31.4 | 35.6 |
| Canada | 19.4 | 24.6 | 27.7 | -9.8 | 14.5 | 18.2 | 21.0 | 21.8 |
| Czech Republic | 21.7 | 24.1 | 27.3 | -7.1 | 6.3 | 14.3 | 18.6 | 22.5 |
| Denmark | 39.3 | 42.4 | 50.1 | 13.9 | 29.7 | 34.4 | 37.1 | 39.3 |
| Finland | 24.9 | 31.2 | 38.5 | 8.3 | 22.8 | 21.3 | 23.7 | 27.5 |
| France | 20.4 | 26.8 | 30.5 | 9.9 | 15.1 | 16.5 | 18.5 | 23.0 |
| Germany | 35.5 | 41.9 | 48.8 | 15.4 | 19.5 | 26.9 | 32.1 | 35.5 |
| Greece | 15.9 | 15.9 | 23.4 | 15.9 | 15.9 | 15.9 | 15.9 | 16.8 |
| Hungary | 18.1 | 25.5 | 40.0 | -9.3 | 4.8 | 6.7 | 10.1 | 22.3 |
| Iceland | 19.4 | 25.3 | 35.0 | -3.5 | 3.6 | 13.7 | 19.7 | 19.4 |
| Ireland | 9.6 | 16.4 | 28.2 | -25.1 | -2.6 | 3.0 | 7.4 | 10.8 |
| Italy | 21.8 | 27.2 | 33.7 | 1.2 | 14.2 | 17.6 | 21.4 | 22.7 |
| Japan | 16.5 | 17.4 | 20.5 | 13.3 | 13.2 | 14.9 | 15.8 | 16.5 |
| Korea | 5.4 | 6.8 | 12.1 | 14.4 | 6.2 | 6.0 | 6.0 | 6.2 |
| Luxembourg | 17.4 | 22.5 | 31.6 | -10.9 | -2.6 | 1.4 | 5.0 | 15.9 |
| Mexico | -2.4 | 4.4 | 11.5 | -2.4 | 4.4 | -0.4 | 1.7 | -0.4 |
| Netherlands | 27.6 | 34.0 | 35.1 | 5.0 | 23.3 | 25.0 | 27.3 | 30.1 |
| New Zealand | 18.9 | 20.6 | 26.4 | 3.7 | 20.4 | 19.7 | 19.9 | 19.7 |
| Norway | 25.2 | 28.8 | 36.1 | 3.8 | 18.3 | 20.5 | 22.8 | 26.2 |
| Poland | 29.7 | 31.2 | 32.4 | 24.1 | 29.2 | 29.7 | 30.6 | 29.7 |
| Portugal | 12.9 | 16.6 | 23.5 | -0.1 | 5.6 | 6.9 | 10.0 | 13.7 |
| Slovak Republic | 17.6 | 19.1 | 23.5 | 0.3 | 6.6 | 9.0 | 13.8 | 17.7 |
| Spain | 12.2 | 18.5 | 23.6 | 6.4 | 9.7 | 13.9 | 13.9 | 15.5 |
| Sweden | 28.4 | 30.8 | 36.7 | 14.7 | 21.6 | 22.4 | 24.4 | 29.3 |
| Switzerland | 18.3 | 21.2 | 25.9 | 2.2 | 8.5 | 11.2 | 14.6 | 18.7 |
| Turkey | 28.2 | 29.7 | 32.5 | 28.2 | 29.7 | 28.8 | 29.1 | 28.8 |
| United Kingdom | 20.0 | 24.3 | 26.9 | -20.2 | 10.3 | 12.8 | 16.8 | 20.0 |
| United States | 21.5 | 24.1 | 29.6 | -4.0 | 9.1 | 14.4 | 17.3 | 21.6 |

Note : ch = children / enfants.

1. Two-earner family / famille disposant de deux revenus.

Chart 3. Income tax plus employee contributions less cash benefits,
by family-type (as % of gross wage), 2003

Graphique 3. Impôt sur le revenu et cotisations des salariés diminués des prestations
versées, par catégorie de famille (en % du salaire brut), 2003



Note: corresponds to Table 4, columns 2 and 5 / correspond au tableau 4, colonnes 2 et 5.

Table 5. **Income tax plus employee and employer contributions
less cash benefits, by family-type and wage level (as % of labour costs), 2003**

Tableau 5. **Impôt sur le revenu plus cotisations des salariés et des employeurs
diminués des prestations versées, par catégorie de famille et niveau de salaire
(en % des coûts de main-d'œuvre), 2003**

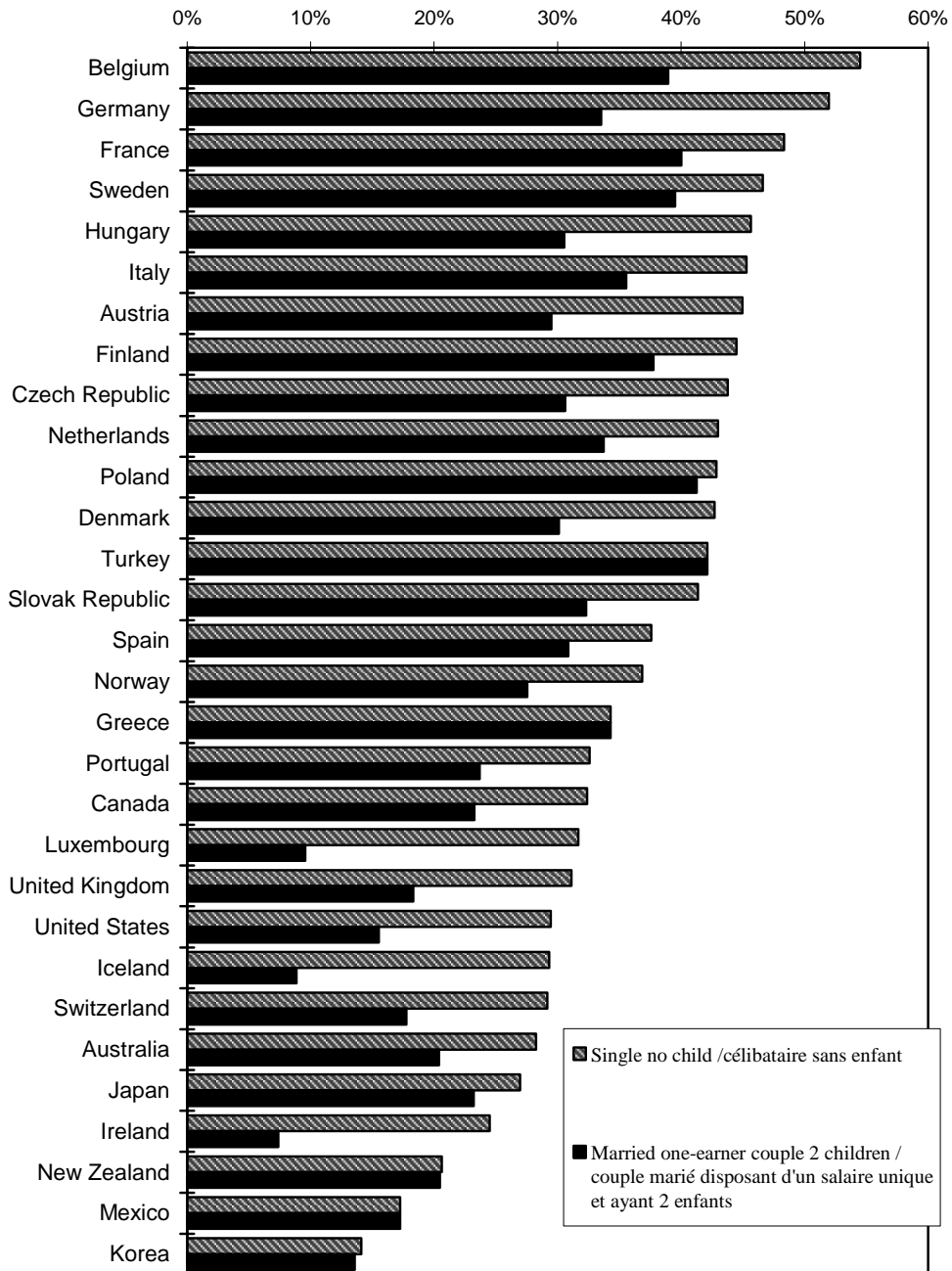
| Family-type: | single no ch | single no ch | single no ch | single 2 ch | married 2 ch | married 2 ch | married 2 ch | married no ch |
|------------------------|-----------------|-----------------|-----------------|----------------|-----------------|----------------------------|----------------------------|----------------------------|
| Wage level (% of APW): | 67 (1) | 100 (2) | 167 (3) | 67 (4) | 100-0 (5) | 100-33 ¹ (6) | 100-67 ¹ (7) | 100-33 ¹ (8) |
| Australia | 24.7 | 28.3 | 36.7 | -0.4 | 20.4 | 22.2 | 24.4 | 25.2 |
| Austria | 40.2 | 45.0 | 50.2 | 16.3 | 29.5 | 31.9 | 34.4 | 42.6 |
| Belgium | 47.5 | 54.5 | 60.3 | 31.7 | 39.0 | 41.0 | 47.2 | 48.3 |
| Canada | 27.6 | 32.4 | 33.3 | 1.4 | 23.3 | 26.5 | 29.1 | 29.7 |
| Czech Republic | 42.0 | 43.8 | 46.2 | 20.7 | 30.6 | 36.5 | 39.7 | 42.6 |
| Denmark | 39.9 | 42.7 | 50.3 | 14.6 | 30.1 | 34.9 | 37.5 | 39.9 |
| Finland | 39.5 | 44.5 | 50.4 | 26.0 | 37.8 | 36.5 | 38.4 | 41.6 |
| France | 37.6 | 48.3 | 50.7 | 29.4 | 40.0 | 39.0 | 40.1 | 43.8 |
| Germany | 46.7 | 52.0 | 57.0 | 30.1 | 33.5 | 39.6 | 43.9 | 46.7 |
| Greece | 34.3 | 34.3 | 40.2 | 34.3 | 34.3 | 34.3 | 34.3 | 35.0 |
| Hungary | 41.0 | 45.7 | 55.8 | 21.3 | 30.5 | 32.8 | 34.8 | 44.0 |
| Iceland | 23.8 | 29.3 | 38.5 | 2.1 | 8.9 | 18.4 | 24.0 | 23.8 |
| Ireland | 16.7 | 24.5 | 35.2 | -15.3 | 7.4 | 12.0 | 15.7 | 19.1 |
| Italy | 41.3 | 45.3 | 50.2 | 25.8 | 35.5 | 38.1 | 40.9 | 41.9 |
| Japan | 26.1 | 27.0 | 29.6 | 23.3 | 23.2 | 24.8 | 25.5 | 26.2 |
| Korea | 12.9 | 14.1 | 19.0 | 21.1 | 13.6 | 13.4 | 13.4 | 13.6 |
| Luxembourg | 27.3 | 31.7 | 39.6 | 2.5 | 9.6 | 13.2 | 16.3 | 26.0 |
| Mexico | 12.4 | 17.3 | 23.0 | 12.4 | 17.3 | 14.5 | 15.3 | 14.5 |
| Netherlands | 37.6 | 43.0 | 39.9 | 18.0 | 33.7 | 35.2 | 37.3 | 39.6 |
| New Zealand | 18.9 | 20.6 | 26.4 | 3.7 | 20.4 | 19.7 | 19.9 | 19.7 |
| Norway | 33.7 | 36.8 | 43.3 | 14.7 | 27.6 | 29.5 | 31.6 | 34.6 |
| Poland | 41.6 | 42.9 | 43.9 | 37.0 | 41.3 | 41.6 | 42.4 | 41.6 |
| Portugal | 29.6 | 32.6 | 38.1 | 19.1 | 23.7 | 24.8 | 27.3 | 30.3 |
| Slovak Republic | 40.3 | 41.4 | 44.6 | 27.8 | 32.3 | 34.0 | 37.5 | 40.4 |
| Spain | 32.8 | 37.6 | 41.5 | 28.3 | 30.9 | 34.1 | 34.1 | 35.3 |
| Sweden | 44.8 | 46.6 | 51.2 | 34.1 | 39.5 | 40.1 | 41.6 | 45.4 |
| Switzerland | 26.6 | 29.2 | 33.4 | 12.1 | 17.8 | 20.2 | 23.3 | 27.0 |
| Turkey | 40.9 | 42.1 | 44.5 | 40.9 | 42.1 | 41.4 | 41.6 | 41.4 |
| United Kingdom | 26.2 | 31.1 | 34.2 | -10.8 | 18.3 | 19.6 | 23.9 | 26.2 |
| United States | 27.1 | 29.4 | 34.6 | 3.4 | 15.5 | 20.5 | 23.2 | 27.2 |

Note : ch = children / enfants.

1. Two-earner family / famille disposant de deux revenus.

Chart 4. Income tax plus employee and employer contributions less cash benefits, by family-type (as % of labour costs), 2003

Graphique 4. Impôt sur le revenu plus cotisations des salariés et des employeurs diminués des prestations versées, par catégorie de famille (en % des coûts de main-d'oeuvre), 2003



Note: corresponds to Table 5, columns 2 and 5 / correspond au tableau 5, colonnes 2 et 5.

Table 15. Income tax plus employee contributions less cash benefits,
by family-type and wage level (as % of gross wage), 2002

Tableau 15. Impôt sur le revenu et cotisations des salariés diminués des prestations
versées, par catégorie de famille et niveau de salaire (en % du salaire brut), 2002

| Family-type: | single no ch | single no ch | single no ch | single 2 ch | married 2 ch | married 2 ch | married 2 ch | married no ch |
|------------------------|-----------------|-----------------|-----------------|----------------|-----------------|----------------------------|----------------------------|----------------------------|
| Wage level (% of APW): | 67 (1) | 100 (2) | 167 (3) | 67 (4) | 100-0 (5) | 100-33 ¹ (6) | 100-67 ¹ (7) | 100-33 ¹ (8) |
| Australia | 20.3 | 24.0 | 32.9 | -6.7 | 15.6 | 17.5 | 19.9 | 20.8 |
| Austria | 22.3 | 28.6 | 35.4 | -8.3 | 8.9 | 12.0 | 15.2 | 25.6 |
| Belgium | 33.6 | 41.2 | 48.2 | 12.6 | 21.0 | 27.8 | 32.6 | 37.0 |
| Canada | 19.1 | 24.4 | 27.5 | -9.9 | 14.3 | 18.4 | 21.3 | 21.6 |
| Czech Republic | 21.5 | 23.7 | 26.8 | -10.7 | 3.8 | 12.9 | 18.1 | 22.1 |
| Denmark | 39.3 | 42.3 | 50.1 | 13.8 | 29.7 | 34.4 | 37.1 | 39.3 |
| Finland | 25.2 | 31.5 | 38.8 | 7.8 | 22.8 | 21.4 | 23.8 | 28.0 |
| France | 20.0 | 26.8 | 30.8 | 9.2 | 14.6 | 16.1 | 18.1 | 22.8 |
| Germany | 34.6 | 41.0 | 47.8 | 14.1 | 18.3 | 25.8 | 31.1 | 34.6 |
| Greece | 15.9 | 16.3 | 23.2 | 15.9 | 16.8 | 16.6 | 16.5 | 17.1 |
| Hungary | 23.8 | 29.4 | 40.5 | -8.3 | 8.5 | 10.8 | 14.6 | 26.5 |
| Iceland | 19.1 | 25.1 | 36.8 | -5.1 | 3.2 | 13.0 | 19.1 | 19.1 |
| Ireland | 9.6 | 16.4 | 27.4 | -22.4 | -0.7 | 4.8 | 8.8 | 10.9 |
| Italy | 23.7 | 28.1 | 33.3 | 2.4 | 14.7 | 19.9 | 22.6 | 24.0 |
| Japan | 18.3 | 19.3 | 22.1 | 15.2 | 15.1 | 16.8 | 17.6 | 18.4 |
| Korea | 5.4 | 6.7 | 13.9 | 4.8 | 6.1 | 5.9 | 5.9 | 6.2 |
| Luxembourg | 17.1 | 22.1 | 31.2 | -11.5 | -3.0 | 1.1 | 4.3 | 15.7 |
| Mexico | -2.9 | 3.7 | 11.3 | -2.9 | 3.7 | -1.1 | 1.1 | -1.1 |
| Netherlands | 26.8 | 33.1 | 34.9 | 4.6 | 22.1 | 24.0 | 26.5 | 29.1 |
| New Zealand | 18.9 | 20.1 | 25.9 | 2.0 | 18.8 | 19.3 | 19.6 | 19.3 |
| Norway | 25.3 | 28.8 | 36.2 | 3.0 | 17.9 | 20.1 | 22.6 | 26.1 |
| Poland | 29.6 | 31.1 | 32.4 | 23.9 | 29.2 | 29.6 | 30.5 | 29.6 |
| Portugal | 12.8 | 16.5 | 23.4 | -0.2 | 5.4 | 6.8 | 9.9 | 13.7 |
| Slovak Republic | 17.3 | 18.7 | 22.9 | -8.1 | 0.9 | 4.6 | 10.5 | 17.3 |
| Spain | 13.8 | 19.3 | 24.2 | 6.3 | 10.5 | 14.6 | 14.9 | 16.1 |
| Sweden | 28.0 | 30.4 | 36.0 | 13.6 | 20.8 | 21.9 | 23.7 | 29.1 |
| Switzerland | 18.5 | 21.4 | 26.2 | 2.3 | 8.6 | 11.3 | 14.8 | 18.9 |
| Turkey | 28.6 | 30.0 | 32.3 | 28.6 | 30.0 | 29.2 | 29.4 | 29.2 |
| United Kingdom | 18.8 | 23.2 | 26.1 | -20.6 | 9.9 | 11.5 | 15.6 | 18.8 |
| United States | 21.8 | 24.3 | 30.3 | -2.0 | 11.5 | 16.8 | 19.3 | 22.4 |

Note : ch = children / enfants.

1. Two-earner family / famille disposant de deux revenus.

Table 16. Income tax plus employee and employer contributions
less cash benefits, by family-type and wage level (as % of labour costs), 2002

Tableau 16. Impôt sur le revenu plus cotisations des salariés et des employeurs
diminués des prestations versées, par catégorie de famille et niveau de salaire
(en % des coûts de main-d'œuvre), 2002

| Family-type: | single no ch | single no ch | single no ch | single 2 ch | married 2 ch | married 2 ch | married 2 ch | married no ch |
|------------------------|-----------------|-----------------|-----------------|----------------|-----------------|----------------------------|----------------------------|----------------------------|
| Wage level (% of APW): | 67 (1) | 100 (2) | 167 (3) | 67 (4) | 100-0 (5) | 100-33 ¹ (6) | 100-67 ¹ (7) | 100-33 ¹ (8) |
| Australia | 24.8 | 28.3 | 36.7 | -0.7 | 20.4 | 22.2 | 24.5 | 25.3 |
| Austria | 39.9 | 44.7 | 50.0 | 16.2 | 29.5 | 31.9 | 34.4 | 42.4 |
| Belgium | 48.5 | 55.1 | 60.9 | 32.3 | 39.7 | 44.1 | 48.2 | 51.2 |
| Canada | 27.3 | 32.2 | 33.1 | 1.2 | 23.1 | 26.6 | 29.3 | 29.5 |
| Czech Republic | 41.8 | 43.5 | 45.8 | 18.0 | 28.7 | 35.5 | 39.3 | 42.3 |
| Denmark | 39.9 | 42.7 | 50.3 | 14.5 | 30.1 | 34.9 | 37.5 | 39.9 |
| Finland | 40.2 | 45.2 | 51.1 | 26.3 | 38.3 | 37.2 | 39.0 | 42.4 |
| France | 37.6 | 48.2 | 50.8 | 29.1 | 39.5 | 38.6 | 39.8 | 43.4 |
| Germany | 45.8 | 51.1 | 55.9 | 28.8 | 32.2 | 38.5 | 42.9 | 45.8 |
| Greece | 34.3 | 34.6 | 40.0 | 34.3 | 35.0 | 34.8 | 34.7 | 35.2 |
| Hungary | 46.0 | 49.0 | 56.4 | 23.2 | 33.9 | 36.7 | 38.8 | 47.9 |
| Iceland | 23.1 | 28.8 | 40.0 | 0.1 | 8.0 | 17.3 | 23.1 | 23.1 |
| Ireland | 16.7 | 24.5 | 34.5 | -12.8 | 9.1 | 13.6 | 17.0 | 19.1 |
| Italy | 42.6 | 46.0 | 49.9 | 26.6 | 35.9 | 39.8 | 41.8 | 42.9 |
| Japan | 29.0 | 29.8 | 32.3 | 26.3 | 26.2 | 27.7 | 28.4 | 29.1 |
| Korea | 12.9 | 14.1 | 20.7 | 12.4 | 13.6 | 13.4 | 13.4 | 13.6 |
| Luxembourg | 27.1 | 31.3 | 39.3 | 1.9 | 9.2 | 12.9 | 15.8 | 25.7 |
| Mexico | 11.3 | 16.1 | 22.4 | 11.3 | 16.1 | 13.4 | 14.2 | 13.4 |
| Netherlands | 37.0 | 42.5 | 40.3 | 17.8 | 33.1 | 34.5 | 36.8 | 38.9 |
| New Zealand | 18.9 | 20.1 | 25.9 | 2.0 | 18.8 | 19.3 | 19.6 | 19.3 |
| Norway | 33.8 | 36.9 | 43.5 | 14.0 | 27.2 | 29.2 | 31.4 | 34.5 |
| Poland | 41.6 | 42.8 | 43.8 | 36.8 | 41.2 | 41.6 | 42.3 | 41.6 |
| Portugal | 29.6 | 32.6 | 38.1 | 19.0 | 23.6 | 24.7 | 27.2 | 30.2 |
| Slovak Republic | 40.1 | 41.1 | 44.1 | 21.6 | 28.2 | 30.8 | 35.1 | 40.1 |
| Spain | 34.0 | 38.2 | 42.0 | 28.3 | 31.5 | 34.6 | 34.8 | 35.7 |
| Sweden | 45.8 | 47.6 | 51.8 | 35.0 | 40.3 | 41.2 | 42.5 | 46.6 |
| Switzerland | 26.9 | 29.6 | 33.8 | 12.4 | 18.1 | 20.5 | 23.6 | 27.3 |
| Turkey | 41.3 | 42.4 | 44.3 | 41.3 | 42.4 | 41.7 | 41.9 | 41.7 |
| United Kingdom | 24.5 | 29.5 | 32.9 | -12.1 | 17.3 | 17.7 | 22.1 | 24.6 |
| United States | 27.3 | 29.7 | 35.3 | 5.2 | 17.8 | 22.7 | 25.1 | 27.9 |

Note : ch = children / enfants.

1. Two-earner family / famille disposant de deux revenus.