

Table 4.6 Income thresholds at which income tax rates begin to apply

As a percentage of the average production wage (APW), results for 2003

	Single, no children	Single, two children	One-income earner family, no children	One-income earner family, two children
OECD unweighted average (income tax less benefits)	31.0	84.9	43.7	91.4
OECD median value (income tax less benefits)	29.0	80.6	46.6	89.2

Source: OECD (2004c), pp. 42-44.