

Table 4.4 Marginal personal income tax rates ("all-in") on gross labour income,¹ 2003

	Tax rates for different income levels				
	APW	Income levels expressed as a percentage of APW			
		67%	100%	133%	167%
Australia ²	51 190	31.5%	31.5%	48.5%	48.5%
Austria	24 438	42.3%	42.6%	49.8%	49.8%
Belgium	31 385	59.3%	54.8%	59.3%	59.3%
Canada	39 888	27.5%	35.0%	31.1%	39.4%
Czech Republic	195 219	25.6%	30.0%	30.0%	34.4%
Denmark	316 205	43.3%	48.8%	62.3%	62.3%
Finland	28 551	39.3%	45.0%	50.7%	50.7%
France	22 475	47.6%	32.8%	35.6%	35.6%
Germany	33 757	51.3%	57.9%	56.5%	63.1%
Greece	11 805	16.0%	16.0%	28.6%	41.2%
Hungary	1 153 440	40.4%	40.4%	68.4%	68.4%
Iceland	2 720 233	37.0%	37.0%	37.0%	42.0%
Ireland	25 951	24.0%	26.0%	48.0%	44.6%
Italy	22 120	37.1%	44.1%	44.1%	55.8%
Japan	4 217 856	18.7%	22.9%	22.9%	32.0%
Korea	24 887 904	10.9%	12.5%	23.4%	23.4%
Luxembourg	31 763	28.2%	37.1%	47.8%	47.8%
Mexico	63 475	8.8%	15.3%	15.3%	26.7%
Netherlands	31 895	46.5%	45.4%	45.4%	52.0%
New Zealand ²	40 467	21.0%	33.0%	33.0%	39.0%
Norway	305 653	35.8%	35.8%	49.3%	49.3%
Poland	25 868	34.4%	34.4%	34.4%	34.4%
Portugal	8 671	23.0%	25.0%	35.0%	35.0%
Slovak Republic	150 000	21.5%	30.2%	30.2%	30.2%
Spain	17 149	34.0%	28.8%	32.6%	32.6%
Sweden	244 454	35.5%	35.5%	52.0%	51.2%
Switzerland	63 720	23.4%	29.0%	34.2%	34.2%
Turkey	12 635 661 981	32.6%	32.6%	36.9%	36.8%
United Kingdom ²	19 960	33.0%	33.0%	33.0%	23.0%
United States	33 553	29.1%	29.1%	39.1%	39.1%

APW = average production wage (in national currency), meaning the average annual gross wage earnings of adult, full-time workers in the manufacturing sector.

1. This table reports marginal personal income tax and social security contribution rates for a single person without dependents, at various multiples (67%, 100%, 133%, 167%) of the APW. The results, derived from the OECD Taxing Wages framework (elaborated in the annual publication *Taxing Wages*), use tax rates applicable to the tax year beginning in calendar year 2003. The results take into account basic/standard income tax allowances and tax credits relevant to central and sub-central government taxes plus employee social security contributions.

2. Country in which the tax year is not the calendar year.

Source: OECD Tax Database – Taxation of Wage Income, Table I.1.