

Table 2 Comparison of total tax wedge (as percentage of labour costs)¹

Country	Total Tax wedge 2007	Annual change 2007/06 (in percentage points)			
		Tax wedge	Income tax	Employee SSC	Employer SSC
	(1)	(2)	(3)	(4)	(5)
Belgium	55.5	0.0	0.042	0.006	-0.029
Hungary	54.4	2.5	0.550	1.988	-0.045
Germany	52.2	-1.1	0.159	-0.611	-0.613
France	49.2	-1.0	-0.966	0.092	-0.126
Austria	48.5	0.3	0.278	0.000	0.000
Italy	45.9	0.3	0.118	0.227	0.000
Sweden	45.4	-2.4	-2.471	-0.004	0.080
Netherlands	44.0	-0.4	0.601	-1.207	0.250
Finland	43.7	-0.5	-0.431	-0.027	0.000
Czech Republic	42.9	0.3	0.316	0.000	0.000
Poland	42.8	-0.9	0.109	-0.965	0.000
Turkey	42.7	0.0	-0.020	0.000	0.000
Greece	42.3	0.4	0.401	0.000	0.000
Denmark	41.3	0.1	0.134	-0.047	-0.022
Spain	38.9	-0.2	0.014	0.017	-0.265
Slovak Republic	38.5	0.0	0.018	0.000	0.000
Luxembourg	37.5	1.0	0.663	0.315	0.001
Norway	37.5	0.1	0.478	0.031	-0.391
Portugal	37.4	0.0	-0.004	0.000	0.000
United Kingdom	34.1	0.1	0.023	0.019	0.022
Canada	31.3	-0.5	-0.363	-0.090	-0.091
United States	30.0	0.1	0.108	0.000	-0.005
Switzerland	29.6	0.1	0.107	0.000	0.000
Japan	29.3	0.5	0.794	-0.156	-0.174
Iceland	28.3	-1.2	-0.829	-0.009	-0.404
Australia	27.7	-0.6	-0.578	0.000	0.000
Ireland	22.3	-0.7	-0.740	0.035	0.000
New Zealand	21.5	0.5	0.470	0.000	0.000
Korea	19.6	1.4	1.022	0.113	0.263
Mexico	15.3	0.3	0.293	-0.039	0.021

1. Figures of the average worker single without children.

Sources: Country submissions.