

Table 3. Evolution of the tax burden, 2000-2007

**One-earner married couple with two children at 100% of average earnings**  
**Income tax plus employee and employer contributions less cash benefits as a % of labour costs**

	2000	2001	2002	2003	2004	2005	2006	2007
Australia	22.7	18.3	18.4	19.6	15.2	16.0	17.2	15.1
Austria	35.2	34.9	35.3	35.7	36.4	36.6	37.3	37.9
Belgium	42.6	42.6	42.4	41.6	42.7	40.3	40.3	40.5
Canada	23.9	22.4	22.3	21.5	21.5	21.5	21.9	19.9
Czech Republic	22.7	24.5	24.5	27.1	29.0	27.2	26.1	21.3
Denmark	31.0	30.6	30.0	29.9	29.4	29.2	29.5	29.7
Finland	40.7	39.5	39.4	38.7	38.0	38.4	38.1	37.8
France	40.7	40.5	40.7	41.1	41.4	41.6	41.9	41.9
Germany	37.4	36.8	36.5	37.5	36.5	36.9	37.4	36.4
Greece	40.1	39.9	40.7	39.5	41.3	41.8	43.1	42.6
Hungary	43.9	43.9	42.2	39.4	41.0	40.7	41.2	43.8
Iceland	4.7	5.2	8.3	9.7	10.1	11.1	12.0	11.4
Ireland <sup>1</sup>	15.5	12.8	9.1	6.4	6.4	5.8	1.9	-1.1
Italy	35.9	35.1	33.8	33.1	33.7	33.0	33.3	33.8
Japan	21.1	21.3	27.1	23.8	23.5	23.9	23.7	23.8
Korea <sup>1</sup>	15.7	15.7	15.5	15.8	16.1	16.2	16.8	17.3
Luxembourg	15.4	14.0	11.9	12.1	12.1	12.6	13.1	14.3
Mexico	12.6	13.2	15.8	16.8	15.3	14.7	15.0	15.3
Netherlands	29.6	28.2	28.3	27.8	29.5	29.4	36.9	36.6
New Zealand	13.6	14.9	16.0	17.2	18.0	14.4	3.1	2.8
Norway	28.4	29.3	29.7	29.6	29.9	29.6	30.0	30.4
Poland	38.4	38.0	37.7	41.3	41.5	41.8	42.2	37.4
Portugal	30.2	27.1	27.1	27.3	28.5	27.7	27.9	27.5
Slovak Republic	30.4	32.0	31.3	31.9	28.1	23.1	23.7	24.2
Spain	32.1	32.7	33.1	32.5	32.9	33.2	33.6	32.7
Sweden	44.3	42.9	41.8	42.4	42.8	42.6	41.6	39.4
Switzerland	18.7	18.8	19.0	18.6	18.4	18.5	18.2	18.3
Turkey <sup>1</sup>	40.4	43.6	42.5	42.2	42.8	42.8	42.7	42.7
United Kingdom	27.8	25.6	25.8	27.5	27.8	28.0	28.2	28.3
United States	20.6	20.1	20.1	17.3	17.3	17.4	17.8	18.1
<i>Unweighted average:</i>								
OECD	28.5	28.1	28.2	28.2	28.2	27.9	27.9	27.3
EU-15	33.2	32.2	31.7	31.5	32.0	31.8	32.3	31.9
EU-19	33.4	32.7	32.2	32.2	32.6	32.1	32.5	31.8

1. Wages figures are based on the old definition of average worker (ISIC D, rev 3).