

Table 1. Evolution of the tax burden, 2000-2005
Single persons without 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
Australia	30.6	27.3	27.7	28.0	28.0	28.3
Austria	47.3	46.9	47.1	47.4	47.5	47.4
Belgium	57.1	56.7	56.3	55.7	55.4	55.4
Canada	33.2	32.0	32.1	32.0	32.0	31.6
Czech Republic	42.7	42.6	42.9	43.2	43.5	43.8
Denmark	44.3	43.6	42.6	42.6	41.3	41.4
Finland	47.8	46.4	45.9	45.0	44.5	44.6
France	49.6	49.8	49.8	49.8	49.8	50.1
Germany	53.9	53.0	53.6	51.5	53.3	51.8
Greece	38.4	38.1	37.7	37.7	38.3	38.8
Hungary	52.7	54.0	53.7	50.8	51.8	50.5
Iceland	26.1	26.9	28.4	29.2	29.4	29.0
Ireland	28.9	25.8	24.5	24.2	26.2	25.7
Italy	46.4	46.0	46.0	45.0	45.4	45.4
Japan	24.8	24.9	30.5	27.4	27.4	27.7
Korea	16.4	16.4	16.1	16.3	17.2	17.3
Luxembourg	38.2	36.2	33.6	34.1	34.6	35.3
Mexico	16.8	15.9	17.5	18.1	16.2	18.2
Netherlands	39.7	37.2	37.4	37.1	38.6	38.6
New Zealand	19.4	19.4	19.5	19.7	20.0	20.5
Norway	38.6	39.2	38.6	38.1	38.1	37.3
Poland	43.2	42.9	42.9	43.1	43.3	43.6
Portugal	37.3	36.4	36.6	36.8	36.8	36.2
Slovak Republic	41.8	42.8	42.5	42.9	42.5	38.3
Spain	38.6	38.8	39.1	38.5	38.7	39.0
Sweden	50.1	49.1	47.8	48.2	48.4	47.9
Switzerland	30.0	30.1	30.1	29.7	29.4	29.5
Turkey	40.4	43.6	42.5	42.2	42.8	42.7
United Kingdom	32.1	31.8	31.9	33.3	33.4	33.5
United States	29.7	29.6	29.4	29.2	29.1	29.1
<i>Unweighted average:</i>						
OECD	37.9	37.5	37.5	37.2	37.4	37.3
EU-15	43.3	42.4	42.0	41.8	42.1	42.1
EU-19	43.7	43.1	42.7	42.5	42.8	42.5

Note : EU-15 area countries are: Austria, Belgium, Denmark, Finland, France, Germany, Greece, Ireland, Italy, Luxembourg, Netherlands, Portugal, Spain, Sweden and United Kingdom.

EU-19 area countries are: EU-15 countries plus Czech Republic, Hungary, Poland and Slovak Republic.