

Table 2. Evolution of the tax burden, 2000-2005
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
Australia	22.7	18.3	18.4	19.6	15.2	16.0
Austria	35.2	34.9	35.3	35.7	35.3	35.5
Belgium	42.6	42.6	42.4	41.6	42.7	40.3
Canada	23.9	22.4	22.3	21.5	21.5	21.5
Czech Republic	22.7	24.5	24.5	27.1	29.0	27.1
Denmark	31.0	30.6	30.0	29.9	29.4	29.6
Finland	40.7	39.5	39.4	38.7	38.0	38.4
France	40.7	40.5	40.9	41.3	41.5	41.7
Germany	37.3	36.8	36.7	33.8	36.6	35.7
Greece	39.8	39.7	39.5	38.1	38.7	39.2
Hungary	41.5	41.6	42.2	39.4	41.0	39.9
Iceland	5.7	5.8	8.3	9.7	10.6	11.0
Ireland	15.5	12.8	9.1	6.4	8.5	8.1
Italy	38.0	37.1	35.7	35.0	35.6	35.2
Japan	21.1	21.3	27.1	23.8	24.6	24.9
Korea	15.7	15.7	15.5	15.8	16.1	16.2
Luxembourg	14.7	13.2	11.3	11.6	11.7	12.2
Mexico	16.8	15.9	17.5	18.1	16.2	18.2
Netherlands	29.6	28.2	28.3	27.8	29.1	29.1
New Zealand	13.5	14.9	15.9	17.2	18.0	14.5
Norway	28.4	29.3	29.7	29.6	29.9	29.6
Poland	38.8	38.4	41.3	41.6	41.8	42.1
Portugal	30.2	27.1	27.1	27.3	27.4	26.6
Slovak Republic	30.5	32.1	31.3	31.9	28.1	23.2
Spain	32.1	32.7	33.1	32.5	32.9	33.4
Sweden	44.3	42.9	41.8	42.4	42.7	42.4
Switzerland	18.7	18.8	19.0	18.6	18.4	18.6
Turkey	40.4	43.6	42.5	42.2	42.8	42.7
United Kingdom	27.0	24.9	25.1	26.6	26.8	27.1
United States	15.9	15.1	14.3	11.8	11.8	11.9
<i>Unweighted average:</i>						
OECD	28.4	28.0	28.2	27.9	28.1	27.7
EU-15	33.1	32.1	31.7	31.2	31.8	31.6
EU-19	33.2	32.5	32.4	32.0	32.5	31.9

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.