

**Table 3. Evolution of the tax burden, 2000-2005**  
**Single persons without children at 67% 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	25.4	23.2	23.7	24.3	24.3	24.8
Austria	43.2	42.9	43.1	43.5	43.4	42.5
Belgium	51.3	50.7	50.5	49.6	48.9	49.1
Canada	27.8	27.2	27.4	27.2	27.5	27.0
Czech Republic	41.4	41.3	41.5	41.7	41.9	42.1
Denmark	41.2	40.5	39.8	39.8	39.3	39.3
Finland	43.0	41.4	40.9	40.0	39.4	39.5
France	47.4	47.6	47.4	45.0	42.3	41.4
Germany	48.6	47.7	48.2	45.5	47.9	46.7
Greece	35.5	35.1	34.3	34.4	34.4	34.4
Hungary	48.5	48.1	48.2	44.5	44.8	42.9
Iceland	19.7	20.9	22.6	23.6	23.8	23.6
Ireland	18.1	17.4	16.7	16.2	20.5	19.9
Italy	43.1	42.7	42.7	41.1	41.4	41.7
Japan	23.4	23.5	29.3	26.1	26.1	26.5
Korea	14.9	15.0	14.8	15.0	15.5	15.6
Luxembourg	32.5	30.6	28.6	28.9	29.2	29.8
Mexico	11.0	10.3	12.1	12.8	11.0	14.1
Netherlands	42.0	38.9	39.1	40.0	40.4	41.3
New Zealand	18.5	18.6	18.7	18.8	18.8	18.9
Norway	35.1	35.2	35.2	34.9	35.0	34.3
Poland	42.2	41.8	41.7	41.9	42.2	42.4
Portugal	33.2	32.2	32.3	32.4	32.4	31.7
Slovak Republic	40.6	41.3	40.8	40.9	39.6	35.3
Spain	34.7	35.3	35.7	34.7	35.2	35.7
Sweden	48.6	47.8	46.8	47.0	47.1	46.5
Switzerland	27.3	27.3	27.3	26.9	26.6	26.7
Turkey	39.1	42.6	41.5	41.0	41.9	41.9
United Kingdom	28.3	28.0	28.1	29.6	29.7	29.9
United States	27.2	27.1	27.0	26.7	26.7	26.7
<i>Unweighted average:</i>						
OECD	34.4	34.1	34.2	33.8	33.9	33.7
EU-15	39.4	38.6	38.3	37.8	38.1	38.0
EU-19	40.2	39.5	39.3	38.8	38.9	38.5

*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.