

Part I. Taxation of Wage Income (2008)

Table I.6. 'All-in' average personal income tax rates at AW by family type ¹

Country	All-in rate				All-in less cash transfers		
	single		one-earner married couple		single with two children	one-earner married couple	
	no child	two children	no child	two children		no child	two children
Australia *	22.6%	22.6%	19.1%	22.6%	9.8%	19.1%	9.8%
Austria	33.9%	32.2%	33.0%	32.2%	20.5%	33.0%	20.5%
Belgium	42.5%	39.0%	33.8%	31.3%	30.3%	33.8%	22.6%
Canada	23.4%	17.2%	19.1%	17.2%	11.0%	19.1%	11.0%
Czech Republic	23.6%	15.7%	14.4%	6.6%	3.6%	14.4%	-7.1%
Denmark	40.9%	40.9%	35.6%	35.6%	24.2%	35.6%	29.1%
Finland	30.0%	30.0%	30.0%	30.0%	20.0%	30.0%	23.1%
France	27.8%	22.5%	23.9%	21.9%	18.2%	23.9%	17.6%
Germany	42.7%	32.1%	33.2%	24.1%	32.1%	33.2%	24.1%
Greece	26.3%	25.5%	27.4%	26.6%	25.5%	27.4%	26.6%
Hungary	38.3%	38.3%	38.3%	38.3%	23.0%	38.3%	24.6%
Iceland	24.5%	24.5%	14.5%	14.5%	13.5%	14.5%	5.6%
Ireland	14.6%	9.4%	9.4%	6.7%	-2.1%	9.4%	-4.7%
Italy	29.3%	24.3%	26.7%	21.9%	17.9%	26.7%	15.5%
Japan	20.3%	17.6%	18.9%	16.5%	15.2%	18.9%	14.1%
Korea	12.5%	10.6%	11.9%	10.0%	10.6%	11.9%	10.0%
Luxembourg	27.2%	24.5%	17.2%	17.2%	8.4%	17.2%	1.0%
Mexico	5.1%	5.1%	5.1%	5.1%	5.1%	5.1%	5.1%
Netherlands	36.1%	27.2%	33.7%	33.4%	22.4%	33.2%	28.1%
New Zealand*	21.2%	21.2%	21.2%	21.2%	3.5%	21.2%	3.5%
Norway	29.7%	27.3%	27.3%	27.3%	19.5%	27.3%	22.1%
Poland	28.6%	21.5%	27.0%	21.5%	21.5%	27.0%	21.5%
Portugal	22.8%	20.2%	16.9%	14.9%	15.6%	16.9%	9.9%
Slovak Republic	22.8%	17.7%	15.8%	10.7%	12.8%	15.8%	5.8%
Spain	19.0%	12.5%	15.3%	11.2%	12.5%	15.3%	11.2%
Sweden	26.7%	26.7%	26.7%	26.7%	19.1%	26.7%	19.1%
Switzerland	21.7%	16.8%	18.3%	16.3%	8.0%	18.3%	7.5%
Turkey	27.5%	26.6%	26.9%	26.0%	26.6%	26.9%	26.0%
United Kingdom *	25.6%	24.0%	25.6%	24.0%	19.1%	25.6%	19.1%
United States	24.7%	15.0%	20.0%	11.3%	15.0%	20.0%	11.3%

Key to abbreviations:

AW: Average wage (in national currency), meaning the average annual gross wage earnings of adult, full-time manual and non manual workers in the industry (ISIC C to K).

Data for Ireland, Korea and Turkey are based on manual workers in the manufacturing sector (ISIC D)

All-in: The all-in tax rate, calculated as the combined central and sub-central government income tax plus employee social security contribution, as a percentage of gross wage earnings.

All-in less cash transfers: The combined central and sub-central government income tax plus employee social security contribution, less family benefits (in respect of dependent children) paid by general government as universal cash transfers, as a percentage of gross wage earnings.

Explanatory notes:

* Country in which the tax year is not the calendar year.

1 This table reports average personal income tax rates (exclusive and inclusive of universal family cash transfers)

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Country	All-in rate				All-in less cash transfers		
	single		one-earner married couple		single with two children	one-earner married couple	
	no child	two children	no child	two children		no child	two children

¹ The table reports average personal income tax rates (exclusive and inclusive of universal family cash transfers) for single persons and one-earner married couples with and without children, calculated at the average wage (100% AW). The results, derived from the OECD Taxing Wages framework (elaborated in the annual publication Taxing Wages), use tax and benefit rates applicable to the tax year. The results take into account basic/standard income tax allowances and tax credits. The 'All-in less cash transfers' results factor in family cash transfers (made by central or sub-central government) paid normally in respect of dependent children between five and twelve years of age who are attending school. The sub-central personal tax rates used in this table correspond to those used in Taxing Wages. All rates are expressed as a percentage of gross wage earnings. The figures may differ from those published in Taxing Wages where updated information is available, such as revised AW data. Further explanatory notes may be found in the Explanatory Annex.

Country specific features: