

The Clearinghouse on International Developments in Child, Youth and Family Policy at
COLUMBIA UNIVERSITY

Table 2.24: Income tax plus employee social security contributions,¹ 2000 (as % of gross wage)

Country ²	Income Tax	Social Security Contributions	Total Payment ³	Gross Wage Earnings ⁴
Australia	23	0	23	\$31,731
Austria	10	18	28	\$23,678
Belgium	28	14	42	\$31,815
Canada	21	6	27	\$30,171
Czech Republic	11	13	23	\$13,209
Denmark	32	12	44	\$32,633
Finland	27	7	34	\$24,774
France	13	13	27	\$20,840
Germany	21	21	42	\$32,320
Greece	2	16	18	\$14,732
Hungary	20	13	32	\$ 8,795
Iceland	21	0	21	\$22,640
Ireland	15	5	20	\$23,423
Italy	19	9	29	\$24,866
Japan	6	10	16	\$28,222
Korea	2	7	9	\$30,985
Luxembourg	13	14	27	\$28,494
Mexico	1	2	3	\$ 8,097
Netherlands	8	29	36	\$30,990
New Zealand	19	0	19	\$25,039
Norway	21	8	29	\$25,028
Poland	7	25	31	\$11,708
Portugal	7	11	18	\$11,773
Slovak Republic	7	13	20	\$ 9,525
Spain	12	6	18	\$18,878
Sweden	26	7	33	\$23,832
Switzerland	10	12	21	\$32,447
Turkey	15	14	29	\$20,238
United Kingdom	16	8	24	\$28,292
United States	18	8	26	\$30,918

Source: OECD. (2002). *Taxing wages in OECD countries, 2000-2001*. Table I.2. Paris: OECD.

Notes:

¹ Single individual at the income level of the average production worker.

² Countries ranked by decreasing gross wage earnings.

³ Due to rounding total may differ one percentage point from aggregate of columns for income tax and social security contributions.

⁴ Dollars with equal purchasing power.