

Annex Table II.1. **Income tax (in % of gross wage), 1979-2003, single persons without children**Annexe Tableau II.1. **Impôt sur le revenu (en % du salaire brut), 1979-2003, célibataire sans enfant**

| | 1979 | 1981 | 1983 | 1985 | 1987 | 1989 | 1991 | 1993 | 1995 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 |
|--------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| Australia | 21.9 | 23.3 | 22.1 | 21.9 | 22.4 | 22.3 | 21.5 | 21.6 | 22.5 | 23.3 | 23.9 | 24.4 | 22.8 | 23.3 | 24.0 | 24.0 |
| Austria | 9.3 | 10.2 | 9.4 | 10.2 | 9.5 | 7.0 | 7.5 | 8.6 | 8.9 | 10.2 | 10.5 | 10.8 | 9.8 | 10.2 | 10.5 | 10.8 |
| Belgium | 15.2 | 18.7 | 25.5 | 26.4 | 25.9 | 25.3 | 25.9 | 26.1 | 27.2 | 27.6 | 27.8 | 27.9 | 27.9 | 27.8 | 27.2 | 26.6 |
| Canada | 18.3 | 19.0 | 18.8 | 19.4 | 21.4 | 20.0 | 20.4 | 21.1 | 21.7 | 22.1 | 21.5 | 20.8 | 20.7 | 19.3 | 17.9 | 18.1 |
| Czech Republic | - | - | - | - | - | - | - | 8.5 | 10.0 | 10.4 | 10.3 | 10.2 | 10.7 | 10.7 | 11.2 | 11.6 |
| Denmark | 35.7 | 37.8 | 39.4 | 40.0 | 44.0 | 44.0 | 44.2 | 44.4 | 37.4 | 35.1 | 33.7 | 33.0 | 32.4 | 32.6 | 31.7 | 31.8 |
| Finland | 26.7 | 27.3 | 29.5 | 30.5 | 30.8 | 30.8 | 28.3 | 28.6 | 29.3 | 28.0 | 27.9 | 26.3 | 26.6 | 25.9 | 25.4 | 25.1 |
| France | 8.5 | 8.6 | 8.4 | 7.4 | 6.8 | 6.7 | 8.1 | 8.5 | 8.8 | 10.5 | 14.1 | 14.3 | 13.4 | 13.5 | 13.6 | 13.2 |
| Germany | 16.0 | 16.4 | 17.1 | 18.1 | 18.6 | 18.6 | 18.4 | 18.3 | 20.8 | 21.2 | 21.1 | 21.2 | 21.5 | 20.1 | 20.4 | 20.8 |
| Greece | 1.4 | 1.3 | 3.0 | 3.2 | 3.5 | 5.8 | 3.6 | 1.7 | 1.7 | 2.0 | 2.4 | 1.9 | 2.2 | 1.8 | 0.4 | 0.0 |
| Hungary | - | - | - | - | - | - | - | - | 16.4 | 17.8 | 17.4 | 17.6 | 18.9 | 19.2 | 16.9 | 13.0 |
| Iceland | - | 16.8 | 16.9 | 14.5 | 12.0 | 17.5 | 17.9 | 19.7 | 20.4 | 21.2 | 22.5 | 22.3 | 23.1 | 23.5 | 24.8 | 25.1 |
| Ireland | 23.7 | 23.4 | 24.6 | 26.8 | 27.9 | 25.5 | 24.7 | 23.9 | 22.4 | 20.5 | 19.7 | 19.3 | 15.2 | 12.0 | 11.4 | 11.4 |
| Italy ^a | 11.6 | 14.1 | 16.3 | 18.4 | 18.4 | 18.1 | 16.3 | 15.8 | 17.5 | 18.8 | 19.9 | 20.0 | 19.3 | 18.6 | 18.9 | 18.0 |
| Japan | 7.6 | 8.5 | 9.0 | 8.8 | 8.5 | 7.9 | 8.5 | 8.4 | 6.4 | 8.0 | 6.8 | 6.1 | 6.2 | 6.2 | 5.6 | 5.8 |
| Korea | - | - | - | - | - | - | - | - | 2.5 | 1.7 | 1.6 | 2.1 | 2.5 | 2.5 | 2.2 | 2.3 |
| Luxembourg | 17.4 | 16.8 | 17.4 | 16.7 | 14.0 | 13.5 | 11.8 | 12.7 | 13.1 | 13.8 | 11.6 | 12.1 | 12.6 | 10.8 | 8.3 | 8.7 |
| Mexico | - | - | - | - | - | 6.6 | 6.1 | 6.5 | 2.5 | -1.2 | 0.0 | 0.0 | 1.3 | 1.9 | 2.1 | 2.9 |
| Netherlands | 14.8 | 13.5 | 12.0 | 11.3 | 11.9 | 12.1 | 11.5 | 12.2 | 6.7 | 6.5 | 7.2 | 6.3 | 7.6 | 8.8 | 9.2 | 8.5 |
| New Zealand | 26.0 | 26.8 | 26.6 | 27.9 | 26.1 | 23.4 | 23.8 | 24.0 | 24.5 | 21.6 | 20.0 | 19.4 | 19.5 | 19.5 | 20.1 | 20.6 |
| Norway | 25.7 | 24.7 | 23.3 | 22.7 | 22.7 | 25.9 | 24.4 | 20.9 | 21.8 | 21.7 | 21.8 | 21.6 | 21.4 | 21.0 | 21.0 | 21.0 |
| Poland | - | - | - | - | - | - | - | 17.2 | 18.1 | 16.9 | 15.8 | 6.6 | 6.6 | 6.0 | 6.1 | 6.2 |
| Portugal | 4.4 | 4.9 | 7.1 | 6.9 | 7.5 | 6.5 | 5.9 | 6.8 | 7.0 | 7.2 | 7.1 | 6.6 | 6.7 | 5.4 | 5.5 | 5.6 |
| Slovak Republic | - | - | - | - | - | - | - | - | - | - | - | - | 6.0 | 6.8 | 5.9 | 6.3 |
| Spain | 10.1 | 11.3 | 12.2 | 10.6 | 12.7 | 10.4 | 11.3 | 12.3 | 13.2 | 13.8 | 13.8 | 11.8 | 12.1 | 12.6 | 13.0 | 12.2 |
| Sweden | 36.5 | 36.1 | 35.5 | 35.6 | 36.6 | 37.0 | 28.0 | 28.5 | 28.7 | 28.5 | 27.5 | 27.2 | 25.8 | 24.6 | 23.4 | 23.8 |
| Switzerland | 10.6 | 11.6 | 11.4 | 11.2 | 10.8 | 10.8 | 9.6 | 11.1 | 11.0 | 10.3 | 10.4 | 10.2 | 9.8 | 9.9 | 9.9 | 9.9 |
| Turkey | 42.0 | 35.2 | 30.2 | 22.9 | 22.4 | 23.5 | 27.1 | 27.4 | 25.2 | 24.7 | 25.2 | 15.2 | 14.7 | 14.9 | 15.0 | 14.7 |
| United Kingdom | 23.2 | 23.4 | 22.7 | 22.3 | 20.3 | 19.0 | 18.7 | 18.0 | 18.2 | 16.7 | 16.7 | 16.3 | 15.8 | 15.5 | 15.6 | 15.8 |
| United States | 20.6 | 23.5 | 23.0 | 21.8 | 18.4 | 18.4 | 18.4 | 18.3 | 18.1 | 18.2 | 18.1 | 18.2 | 17.9 | 16.8 | 16.6 | 16.4 |

a) As from 1990 on, data on wages have been revised to include only production workers.

A partir de 1990, les données concernant les salaires ont été révisées et ne concernent plus que les ouvriers.

Annex Table II.4. **Income tax (as % of gross wage), 1979–2003, one-earner family with two children**Annexe Tableau II.4. **Impôt sur le revenu (en % du salaire brut), 1979–2003, couple marié avec un seul salaire et ayant deux enfants**

| | 1979 | 1981 | 1983 | 1985 | 1987 | 1989 | 1991 | 1993 | 1995 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 |
|--------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| Australia | 16.8 | 18.0 | 16.3 | 16.8 | 17.8 | 17.9 | 16.8 | 17.0 | 22.5 | 20.8 | 21.6 | 22.2 | 22.8 | 23.3 | 24.0 | 24.0 |
| Austria | 6.5 | 7.6 | 6.6 | 7.6 | 6.4 | 3.1 | 3.8 | 2.8 | 3.5 | 5.0 | 5.4 | 9.2 | 8.2 | 8.7 | 9.0 | 9.3 |
| Belgium | 8.0 | 11.6 | 18.4 | 19.3 | 19.1 | 14.2 | 15.0 | 15.5 | 16.1 | 16.5 | 16.8 | 17.0 | 17.1 | 17.1 | 16.7 | 15.8 |
| Canada | 9.7 | 10.6 | 9.0 | 10.3 | 12.3 | 10.9 | 12.1 | 10.3 | 11.2 | 12.6 | 12.2 | 10.2 | 16.4 | 15.3 | 14.1 | 14.3 |
| Czech Republic | - | - | - | - | - | - | - | 2.5 | 4.5 | 5.2 | 4.7 | 4.3 | 4.8 | 4.8 | 5.4 | 5.9 |
| Denmark | 30.3 | 32.6 | 33.8 | 34.3 | 35.7 | 35.6 | 36.0 | 36.2 | 29.4 | 27.8 | 26.6 | 26.2 | 25.7 | 26.2 | 25.7 | 25.7 |
| Finland | 20.9 | 21.9 | 23.8 | 25.3 | 25.2 | 23.7 | 21.8 | 23.3 | 29.3 | 28.0 | 27.9 | 26.3 | 26.6 | 25.9 | 25.4 | 25.1 |
| France | 0.4 | 0.5 | 0.4 | 0.0 | 0.0 | 0.0 | 1.0 | 1.7 | 1.9 | 3.7 | 7.6 | 7.6 | 7.6 | 7.0 | 7.1 | 7.1 |
| Germany | 9.9 | 9.7 | 10.5 | 10.9 | 8.6 | 9.2 | 8.7 | 7.9 | 9.6 | 1.0 | 1.3 | 0.0 | -0.9 | -1.7 | -2.4 | -1.5 |
| Greece | 0.0 | 0.0 | 0.0 | 0.0 | 1.8 | 3.7 | 0.5 | 0.5 | 0.8 | 2.5 | 2.8 | 1.9 | 2.3 | 2.0 | 0.9 | 0.0 |
| Hungary | - | - | - | - | - | - | - | - | 16.4 | 17.8 | 17.4 | 12.0 | 12.6 | 9.2 | 8.0 | 4.8 |
| Iceland | - | 10.2 | 9.4 | 6.4 | 4.8 | 1.3 | 0.3 | 2.5 | 3.6 | 6.8 | 15.4 | 15.7 | 16.7 | 17.5 | 13.3 | 13.1 |
| Ireland | 11.5 | 13.0 | 14.0 | 16.2 | 17.9 | 17.0 | 16.2 | 15.9 | 15.4 | 14.1 | 12.9 | 10.1 | 5.0 | 2.9 | 2.5 | 2.9 |
| Italy ^a | 9.4 | 10.8 | 12.5 | 16.2 | 15.2 | 14.8 | 12.7 | 11.9 | 14.0 | 15.3 | 15.7 | 15.8 | 14.9 | 13.4 | 11.8 | 11.1 |
| Japan | 1.8 | 2.8 | 3.3 | 2.8 | 2.7 | 1.9 | 2.4 | 2.8 | 1.6 | 2.6 | 0.7 | 1.5 | 2.0 | 2.0 | 1.4 | 1.6 |
| Korea | - | - | - | - | - | - | - | - | 1.5 | 0.9 | 0.7 | 1.3 | 1.7 | 1.8 | 1.6 | 1.7 |
| Luxembourg | 3.4 | 3.1 | 2.7 | 2.2 | 1.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Mexico | - | - | - | - | - | 6.6 | 6.1 | 6.5 | 2.5 | -1.2 | 0.0 | 0.0 | 1.3 | 1.9 | 2.1 | 2.9 |
| Netherlands | 12.5 | 11.2 | 9.6 | 8.4 | 8.9 | 9.2 | 10.1 | 9.5 | 4.4 | 3.5 | 5.9 | 4.8 | 4.9 | 6.9 | 8.7 | 8.2 |
| New Zealand | 17.0 | 21.5 | 21.7 | 24.8 | 24.3 | 20.3 | 20.8 | 22.2 | 22.4 | 16.2 | 14.8 | 14.1 | 19.5 | 19.5 | 20.1 | 20.6 |
| Norway | 17.5 | 17.0 | 15.6 | 15.0 | 15.2 | 18.6 | 17.8 | 15.9 | 17.0 | 17.1 | 17.4 | 17.4 | 17.1 | 18.1 | 18.1 | 18.1 |
| Poland | - | - | - | - | - | - | - | 15.3 | 16.1 | 14.7 | 13.5 | 4.6 | 4.7 | 4.0 | 4.2 | 4.2 |
| Portugal | 4.0 | 4.0 | 6.0 | 6.0 | 6.0 | 2.1 | 1.2 | 1.1 | 3.3 | 3.1 | 3.0 | 2.4 | 2.7 | 0.1 | 0.3 | 0.3 |
| Slovak Republic | - | - | - | - | - | - | - | - | - | - | - | - | 1.5 | 3.4 | 2.6 | 3.1 |
| Spain | 6.1 | 6.7 | 7.5 | 5.9 | 8.3 | 5.3 | 6.4 | 5.6 | 6.4 | 6.8 | 6.4 | 2.5 | 3.0 | 3.6 | 4.2 | 3.4 |
| Sweden | 33.7 | 33.7 | 33.3 | 33.9 | 35.0 | 35.7 | 28.0 | 28.5 | 28.7 | 28.5 | 27.5 | 27.2 | 25.8 | 24.6 | 23.4 | 23.8 |
| Switzerland | 6.3 | 7.2 | 6.1 | 6.4 | 6.0 | 5.8 | 5.4 | 5.7 | 5.7 | 5.1 | 5.2 | 5.0 | 4.9 | 5.0 | 5.1 | 5.2 |
| Turkey | 42.0 | 35.2 | 30.2 | 22.9 | 22.4 | 23.5 | 27.1 | 27.4 | 25.2 | 23.4 | 25.2 | 15.2 | 14.7 | 14.9 | 15.0 | 14.7 |
| United Kingdom | 19.3 | 19.8 | 18.6 | 17.9 | 16.5 | 15.5 | 15.4 | 15.0 | 16.6 | 15.1 | 15.1 | 15.2 | 13.3 | 10.3 | 9.3 | 8.7 |
| United States | 11.6 | 14.4 | 15.2 | 14.5 | 13.0 | 11.5 | 11.3 | 11.3 | 11.0 | 10.7 | 10.2 | 7.4 | 7.6 | 4.3 | 3.9 | 1.4 |

a) As from 1990 on, data on wages have been revised to include only production workers.

A partir de 1990, les données concernant les salaires ont été révisées et ne concernent plus que les ouvrier