

Table 1326. Income Tax and Social Security Contributions as Percent of Labor Costs: 2004

[Data are for a single individual at the income level of the average production worker]

Country	Labor costs per worker ¹ (dol.)	Percent of labor costs			
		Total ²	Income tax	Social security contributions	
				Employee	Employer ³
Belgium	46,261	54	27	14	14
Germany	42,543	51	20	21	10
Australia	40,630	29	24	–	4
Netherlands	39,614	44	9	26	9
Switzerland	38,213	29	10	11	8
Norway	37,550	37	21	8	8
Denmark	37,788	41	31	11	–
Luxembourg	35,767	32	9	14	9
Canada	37,856	32	18	7	8
Korea, South	36,125	17	2	7	7
Finland	37,174	44	24	6	13
United States	37,606	30	17	8	5
Italy	35,005	46	19	9	18
France	35,443	47	13	14	21
Austria	34,356	45	11	18	16
United Kingdom	36,159	31	16	9	7
Japan	35,103	27	6	12	9
Sweden	34,606	48	24	7	17
Iceland	32,194	30	25	–	4
New Zealand	28,228	21	21	–	–
Ireland	30,236	24	11	5	8
Spain	29,382	38	13	6	19
Czech Republic	19,395	44	11	13	20
Greece	22,138	35	1	16	18
Turkey	20,003	43	15	15	12
Poland	17,319	43	6	25	12
Portugal	16,128	33	6	11	16
Hungary	13,229	46	12	14	20
Mexico	10,278	15	3	2	11

– Represents or rounds to zero. ¹ Adjusted for purchasing power parities, see text of this section. Labor costs include gross wages plus employers' compulsory social security contributions. ² Due to rounding, total may differ one percentage point from aggregate columns for income tax and social security contributions. ³ Includes reported payroll taxes.

Source: Organization for Economic Cooperation and Development, Paris, France, *Taxing Wages, 2003–2004* (copyright).