

	Payroll tax rate (%) $t_1$ <sup>a</sup> (1)	Total tax wedge (%) ( $t_1 + t_2 + t_3$ ) <sup>b</sup> (2)	Marginal tax wedge (%) 1991-1992 <sup>c</sup> (3)
Austria	22.6	53.7	-
Belgium	21.5	49.8	66.3
Denmark	0.6	46.3	72.1
Finland	25.5	65.9	66.1
France	38.8	63.8	63.4
Germany (W)	23.0	53.0	63.8
Ireland	7.1	34.3	-
Italy	40.2	62.9	62.0
Netherlands	27.5	56.5	70.8
Norway	17.5	48.6	62.9
Portugal	14.5	37.6	-
Spain	33.2	54.2	53.4
Sweden	37.8	70.7	62.6
Switzerland	14.5	38.6	-
UK	13.8	40.8	50.4
Japan	16.5	36.3	22.2
Australia	2.5	28.7	43.5
New Zealand	-	34.8	-
Canda	13.0	42.7	-
US	20.9	43.8	38.5