



## IMPROVING PERFORMANCE AT THE NEXUS OF THE COMMERCIAL AND SOCIAL SECTORS

### ABSTRACT

#### **EU/EZ MEMBER STATE TAX BURDENS (FEBRUARY 2016)**

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EU Member States have increased their total tax revenue during recent years. The European Commission 2015 report analyzing tax reforms and regimes across the 28 EU countries, suggests that the tax burden on labor is relatively high and is harmful to growth and employment. The highest average tax burdens for childless single workers earning the average wage in their countries in 2014 were about 50 percent and higher in Belgium, Austria, Germany, and Hungary, and the smallest rates were observed in Malta (25.3 percent), Ireland (28.2 percent), and UK (31.1 percent). The highest tax wedges for one-earner families with two children at the average wage were at about 40 percent and higher in Greece, Belgium, and France, while the countries with smallest tax wedges for such families were Switzerland (9.8 percent) and Ireland (9.9 percent).

