

Taxing Wages 2010

Special Feature: Wage income tax reforms and changes in tax burdens: 2000-2009

DOI: http://dx.doi.org/10.1787/tax_wages-2010-en

ISBN 978-92-64-09753-7 (print)

ISBN 978-92-64-09754-4 (PDF)

© OECD 2011

Corrigenda

Page 409:

Data for Mexico on tax/benefit position of married couples have changed. The corrected table and figures can be found below.

Mexico 2010					
The tax/benefit position of married couples					
	Wage level (per cent of average wage)	100-0	100-33	100-67	100-33
	Number of children	2	2	2	none
1.	Gross wage earnings	87390	116520	145650	116520
2.	Standard tax allowances				
	Basic allowance	2032	3349	3945	3349
	Married or head of family				
	Dependent children				
	Deduction for social security contributions and income taxes				
	Work-related expenses				
	Other				
	Total	2032	3349	3945	3349
3.	Tax credits or cash transfers included in taxable income	0	0	0	0
4.	Central government taxable income (1 - 2 + 3)	85358	113171	141705	113171
5.	Central government income tax liability (exclusive of tax credits)	6757	8270	10357	8270
6.	Tax credits				
	Basic credit	3042	7924	7293	7924
	Married or head of family				
	Children				
	Other	0	0	0	0
	Total	3042	7924	7293	7924
7.	Central government income tax finally paid (5-6)	3714	345	3064	345
8.	State and local taxes	0	0	0	0
9.	Employees' compulsory social security contributions				
	Gross earnings	1190	1554	1919	1554
	Taxable income				
	Total	1190	1554	1919	1554
10.	Total payments to general government (7 + 8 + 9)	4904	1900	4982	1900
11.	Cash transfers from general government				
	For head of family				
	For two children	0	0	0	0
	Total	0	0	0	0

12. Take-home pay (1-10+11)	82486	114620	140668	114620
13. Employers' compulsory social security contributions	10266	16450	18356	16450
14. Average rates				
Income tax	4.3%	0.3%	2.1%	0.3%
Employees' social security contributions	1.4%	1.3%	1.3%	1.3%
Total payments less cash transfers	5.6%	1.6%	3.4%	1.6%
Total tax wedge including employer's social security contributions	15.5%	13.8%	14.2%	13.8%
15. Marginal rates				
Total payments less cash transfers: Principal earner	12.5%	12.5%	12.5%	12.5%
Total payments less cash transfers: Spouse	-10.3%	7.4%	12.1%	7.4%
Total tax wedge: Principal earner	18.7%	18.7%	18.7%	18.7%
Total tax wedge: Spouse	9.0%	13.0%	17.5%	13.0%

Page 432:

Data for New Zealand on tax/benefits position of single persons have changed. The corrected table and figures can be found below.

New Zealand 2010					
The tax/benefit position of single persons					
	Wage level (per cent of average wage)	67	100	167	67
	Number of children	none	none	none	2
1.	Gross wage earnings	31779	47668	79447	31779
2.	Standard tax allowances:				
	Basic allowance				
	Married or head of family				
	Dependent children				
	Deduction for social security contributions and income taxes				
	Work-related expenses				
	Other				
	Total	0	0	0	0
3.	Tax credits or cash transfers included in taxable income	0	0	0	0
4.	Central government taxable income (1 - 2 + 3)	31779	47668	79447	31779
5.	Central government income tax liability (exclusive of tax credits)	5032	8091	18439	5032
6.	Tax credits :				
	Basic credit	520	43	0	0
	Married or head of family				
	Children				
	Other				
	Total	520	43	0	0
7.	Central government income tax finally paid	4512	8048	18439	5032
8.	State and local taxes	0	0	0	0
9.	Employees' compulsory social security contributions				
	Gross earnings	0	0	0	0
	Taxable income				
	Total	0	0	0	0
10.	Total payments to general government (7 + 8 + 9)	4512	8048	18439	5032
11.	Cash transfers from general government				

	For head of family				
	For two children	0	0	0	10803
	Total	0	0	0	10803
12.	Take-home pay (1-10+11)	27266	39620	61008	37549
13.	Employer's compulsory social security contributions	0	0	0	0
14.	Average rates				
	Income tax	14.2%	16.9%	23.2%	15.8%
	Employees' social security contributions	0.0%	0.0%	0.0%	0.0%
	Total payments less cash transfers	14.2%	16.9%	23.2%	-18.2%
	Total tax wedge including employer's social security contributions	14.2%	16.9%	23.2%	-18.2%
15.	Marginal rates				
	Total payments less cash transfers: Principal earner	19.2%	32.3%	35.5%	19.2%
	Total payments less cash transfers: Spouse	n.a.	n.a.	n.a.	n.a.
	Total tax wedge: Principal earner	19.2%	32.3%	35.5%	19.2%
	Total tax wedge: Spouse	n.a.	n.a.	n.a.	n.a.