

Seznam příloh

- **Příloha č. 1** – Evropská komise a OECD, *Složení daňového zatížení práce*, publikováno v Evropská komise. Annual review 2019. *Labour Market and Wage Developments in Europe*. Dostupné na <https://ec.europa.eu/social/main.jsp?catId=738&langId=en&pubId=8257>, s. 39, Tabulka I.2.6
- **Příloha č. 2** - Eurostat, *Kumulativní změna HDP, zaměstnanosti a průměrné odpracované doby na osobu v Eurozóně za období prvního čtvrtletí roku 2018 až druhého čtvrtletí roku 2019*, publikováno v Evropská komise. Annual review 2019. *Labour Market and Wage Developments in Europe*. Dostupné na <https://ec.europa.eu/social/main.jsp?catId=738&langId=en&pubId=8257>, s. 13, Graf I.1.10
- **Příloha č. 3** – Eurostat, OECD, *Růst HDP a nezaměstnanost ve vybraných ekonomikách*, publikováno v Evropská komise. Annual review 2019. *Labour Market and Wage Developments in Europe*. Dostupné na <https://ec.europa.eu/social/main.jsp?catId=738&langId=en&pubId=8257>, s. 11, Tabulka I.1.2

Příloha č. 1

Table I.2.6: **Decomposition of tax wedge**

| | Total Tax Wedge 2018 | Of which | | | Difference 2017 - 2018 | | | | Difference 2008 - 2018 | | | |
|----|----------------------|---------------------|-------------------------------|------------------------------|------------------------|---------------------|------------------------------|------------------------------|------------------------|---------------------|------------------------------|------------------------------|
| | | Personal Income Tax | Social Contributions Employee | Social Contribution Employer | Total Tax Wedge | Personal Income Tax | Social Contribution Employee | Social Contribution Employer | Total Tax Wedge | Personal Income Tax | Social Contribution Employee | Social Contribution Employer |
| MT | 25.9 | 12.4 | 6.7 | 6.7 | 0.4 | 0.4 | 0.0 | 0.0 | 3.1 | 3.7 | -0.3 | -0.3 |
| UK | 30.9 | 12.6 | 8.5 | 9.8 | -0.1 | -0.1 | 0.0 | 0.0 | -1.9 | -2.2 | 0.2 | 0.1 |
| IE | 32.7 | 19.3 | 3.6 | 9.8 | 0.1 | 0.0 | 0.0 | 0.1 | 4.5 | 3.9 | 0.6 | 0.1 |
| BG | 34.9 | 7.2 | 11.6 | 16.1 | 0.6 | -0.1 | 0.3 | 0.4 | -0.2 | 0.0 | 0.8 | -1.0 |
| DK | 35.7 | 35.7 | 0.0 | 0.0 | -0.2 | -0.1 | 0.0 | 0.0 | -2.9 | -2.9 | 0.0 | 0.0 |
| PL | 35.8 | 6.3 | 15.3 | 14.1 | 0.1 | 0.1 | 0.0 | 0.0 | 1.1 | 0.0 | -0.2 | 1.2 |
| EE | 36.5 | 10.0 | 1.2 | 25.3 | -2.5 | -2.5 | 0.0 | 0.0 | -1.9 | -2.9 | 0.7 | 0.3 |
| NL | 37.7 | 15.6 | 11.6 | 10.4 | 0.3 | 0.2 | -0.2 | 0.2 | -1.5 | 1.6 | -4.1 | 0.9 |
| LU | 38.2 | 15.1 | 10.8 | 12.3 | 0.4 | 0.4 | 0.0 | -0.1 | 3.5 | 1.3 | -0.1 | 2.3 |
| RO | 38.3 | 6.9 | 29.2 | 2.2 | -4.7 | -4.0 | 15.8 | -16.5 | -4.1 | -2.6 | 16.9 | -18.4 |
| ES | 39.4 | 11.5 | 4.9 | 23.0 | 0.1 | 0.1 | 0.0 | 0.0 | 1.4 | 1.5 | 0.0 | -0.2 |
| HR | 39.5 | 7.7 | 17.1 | 14.7 | 0.2 | 0.2 | 0.0 | 0.0 | : | : | : | : |
| LT | 40.6 | 10.0 | 6.9 | 23.8 | -0.4 | -0.4 | 0.0 | 0.0 | -1.0 | -5.6 | 4.6 | 0.0 |
| PT | 40.7 | 12.6 | 8.9 | 19.2 | -0.7 | -0.7 | 0.0 | 0.0 | 3.8 | 3.8 | 0.0 | 0.0 |
| EL | 40.9 | 8.1 | 12.8 | 20.0 | 0.1 | 0.1 | 0.0 | 0.0 | -0.6 | 1.0 | 0.3 | -1.9 |
| SK | 41.7 | 8.0 | 10.3 | 23.5 | 0.1 | 0.3 | 0.0 | -0.1 | 2.9 | 0.5 | -0.4 | 2.7 |
| FI | 42.3 | 16.6 | 8.1 | 17.6 | -0.4 | -0.2 | 0.4 | -0.6 | -1.5 | -2.9 | 3.1 | -1.7 |
| LV | 42.3 | 14.0 | 8.9 | 19.4 | -0.6 | -1.3 | 0.4 | 0.3 | 1.0 | -0.6 | 1.6 | 0.0 |
| SE | 43.1 | 13.8 | 5.3 | 23.9 | 0.1 | 0.1 | 0.0 | 0.0 | -1.8 | -1.2 | 0.0 | -0.6 |
| SI | 43.3 | 10.3 | 19.0 | 13.9 | 0.3 | 0.3 | 0.0 | 0.0 | 0.4 | 1.0 | 0.2 | -0.8 |
| CZ | 43.8 | 10.2 | 8.2 | 25.4 | 0.4 | 0.4 | 0.0 | 0.0 | 0.3 | 1.9 | -1.1 | -0.6 |
| HU | 45.0 | 12.4 | 15.3 | 17.4 | -1.1 | 0.3 | 0.3 | -1.7 | -9.1 | -3.4 | 2.7 | -8.3 |
| AT | 47.6 | 11.6 | 14.0 | 22.1 | 0.2 | 0.3 | 0.0 | -0.1 | -1.4 | -1.0 | 0.0 | -0.4 |
| FR | 47.6 | 12.3 | 8.8 | 26.5 | 0.0 | 1.4 | -1.9 | 0.5 | -2.1 | 2.5 | -0.8 | -3.9 |
| IT | 47.9 | 16.7 | 7.2 | 24.0 | 0.2 | 0.2 | 0.0 | 0.0 | 1.2 | 1.5 | 0.0 | -0.3 |
| DE | 49.5 | 16.0 | 17.3 | 16.2 | -0.1 | 0.1 | -0.1 | 0.0 | -1.8 | -1.7 | 0.0 | -0.1 |
| BE | 52.7 | 20.3 | 11.0 | 21.3 | -1.1 | -0.4 | 0.1 | -0.8 | -3.2 | -1.5 | 0.3 | -1.9 |

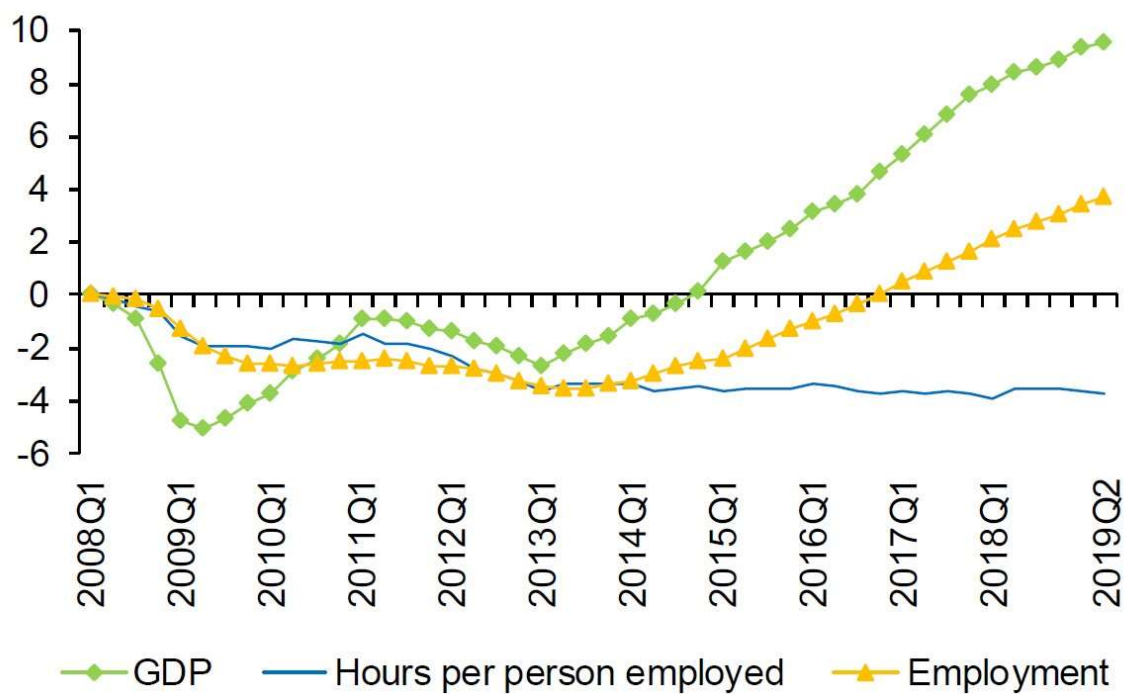
(1) The tax wedge data refer to a single person, without children, earning the average wage.

(2) Countries are ranked by ascending order of the tax wedge in 2018.

(3) Data for Cyprus not available; data for Croatia not available before 2013.

Source: European Commission based on OECD tax-benefit models.

Graph I.1.10: **Cumulative change in GDP, employment and average hours worked per person, euro area, 2008Q1-2019Q2**



Source: Eurostat, National Accounts.

Table I.1.2: **GDP growth and unemployment in selected economies**

| | GDP growth % | | | Unemployment rate % | | |
|------------|--------------|------|------|---------------------|------|------|
| | 2000-2007 | 2017 | 2018 | 2000-2007 | 2017 | 2018 |
| EA | 2.2 | 2.4 | 1.9 | 8.6 | 9.1 | 8.2 |
| EU | 2.5 | 2.5 | 2.0 | 8.7 | 7.6 | 6.8 |
| CAN | 2.8 | 3.0 | 1.8 | 7.0 | 6.3 | 5.8 |
| JPN | 1.5 | 1.9 | 0.8 | 4.7 | 2.8 | 2.4 |
| USA | 2.7 | 2.2 | 2.9 | 5.0 | 4.4 | 3.9 |
| OECD | 2.5 | 2.4 | 2.3 | 6.5 | 5.8 | 5.3 |
| BRIC: | 8.1 | 5.8 | 5.7 | : | : | : |
| <i>BRA</i> | 3.6 | 1.1 | 1.1 | 11.3 | 13.3 | : |
| <i>RUS</i> | 7.2 | 1.6 | 2.3 | 8.1 | 5.2 | : |
| <i>IND</i> | 7.2 | 6.9 | 7.4 | : | 3.5 | : |
| <i>CHN</i> | 10.6 | 6.8 | 6.6 | 3.9 | 3.9 | : |

Source: Eurostat and OECD.