

spouse earning 33 percent of average earnings). It is notable that the ATTW in Canada as a whole, and in some provinces in particular, is quite low relative to the selected OECD countries included in the figure, most particularly for married couples with children.

CONCLUDING COMMENTS

In this article, I have presented tax burden calculations using the OECD's *Taxing Wages* methodology for all Canadian provinces and territories. Calculations are presented for the years 2001-2018. The tax burden metrics are based on average wage earnings in each province/territory, which may differ across these jurisdictions; differences in the tax burden thus reflect both differences in the underlying tax/benefit system and differences in average earnings. The Finances of the Nation feature will update these calculations in future issues of this journal, and also will present alternative tax burden metrics.

