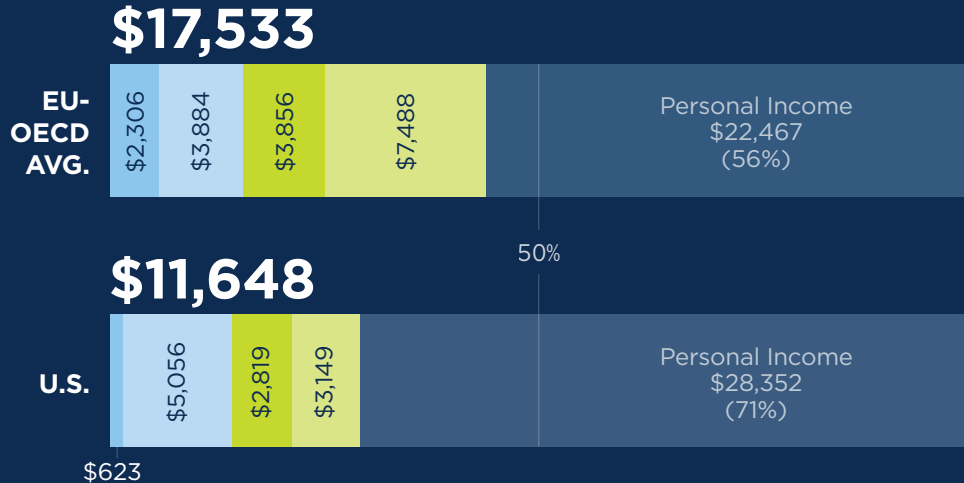


# TAXES ON LOWER-INCOME WORKERS

TAXES PAID BY WORKERS EARNING \$40,000  
(APPX. 67% OF AVERAGE PRE-TAX INCOME)

■ VAT/Sales Tax ■ Income Tax ■ Employee Payroll Tax ■ Employer Payroll Tax



Sources: OECD, Tax Foundation, Heritage Foundation calculations.

 [heritage.org](https://www.heritage.org)