

TRANCHES BAREMES IMPOTS A LA SOURCE 2025					TAUX BAREMES IMPOTS A LA SOURCE 2025																					
Année fr.	Mois fr.	A l'heure fr.	A0	A1	A2	A3	A4	A5	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H0	H1	H2	H3	H4	H5
			Personne seule					Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent					Famille monoparentale								
			A déterminer par l'AF					0 enf.	1 enf.	2 enf.	3 enf.	4 enf.	5 enf.	0 enf.	1 enf.	2 enf.	3 enf.	4 enf.	5 enf.	%	1 enf.	2 enf.	3 enf.	4 enf.	5 enf.	
					%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%
0	29'399	0	2'449.95	0.00	13.60																					
29'400	29'999	2'450	2'499.95	13.61	13.88																					
30'000	30'599	2'500	2'549.95	13.89	14.16																					
30'600	31'199	2'550	2'599.95	14.17	14.43																					
31'200	31'799	2'600	2'649.95	14.44	14.71																					
31'800	32'399	2'650	2'699.95	14.72	14.99																					
32'400	32'999	2'700	2'749.95	15.00	15.27																					
33'000	33'599	2'750	2'799.95	15.28	15.55																					
33'600	34'199	2'800	2'849.95	15.56	15.82																					
34'200	34'799	2'850	2'899.95	15.83	16.10																					
34'800	35'399	2'900	2'949.95	16.11	16.38																					
35'400	35'999	2'950	2'999.95	16.39	16.66																					
36'000	36'599	3'000	3'049.95	16.67	16.93																					
36'600	37'199	3'050	3'099.95	16.94	17.21																					
37'200	37'799	3'100	3'149.95	17.22	17.49																					
37'800	38'399	3'150	3'199.95	17.50	17.77																					
38'400	38'999	3'200	3'249.95	17.78	18.05	2.69																				
39'000	39'599	3'250	3'299.95	18.06	18.32	2.86	0.07																			
39'600	40'199	3'300	3'349.95	18.33	18.60	3.02	0.08																			
40'200	40'799	3'350	3'399.95	18.61	18.88	3.19	0.09																			
40'800	41'399	3'400	3'449.95	18.89	19.16	3.37	0.10																			
41'400	41'999	3'450	3'499.95	19.17	19.43	3.54	0.11																			
42'000	42'599	3'500	3'549.95	19.44	19.71	3.71	0.12																			
42'600	43'199	3'550	3'599.95	19.72	19.99	3.87	0.13																			
43'200	43'799	3'600	3'649.95	20.00	20.27	4.04	0.14																			
43'800	44'399	3'650	3'699.95	20.28	20.55	4.22	0.15																			
44'400	44'999	3'700	3'749.95	20.56	20.82	4.38	0.16																			
45'000	45'599	3'750	3'799.95	20.83	21.10	4.54	0.17																			
45'600	46'199	3'800	3'849.95	21.11	21.38	4.70	0.18																			
46'200	46'799	3'850	3'899.95	21.39	21.66	4.86	0.19																			
46'800	47'399	3'900	3'949.95	21.67	21.93	5.01	0.20																			
47'400	47'999	3'950	3'999.95	21.94	22.21	5.15	0.21																			
48'000	48'599	4'000	4'049.95	22.22	22.49	5.30	0.22																			
48'600	49'199	4'050	4'099.95	22.50	22.77	5.44	0.23																			
49'200	49'799	4'100	4'149.95	22.78	23.05	5.57	0.24																			
49'800	50'399	4'150	4'199.95	23.06	23.32	5.71	0.25																			
50'400	50'999	4'200	4'249.95	23.33	23.60	5.85	0.26																			
51'000	51'599	4'250	4'299.95	23.61	23.88	5.98	0.27	0.06																		
51'600	52'199	4'300	4'349.95	23.89	24.16	6.11	0.28	0.06																		
52'200	52'799	4'350	4'399.95	24.17	24.43	6.24	0.29	0.06																		
52'800	53'399	4'400	4'449.95	24.44	24.71	6.37	0.30	0.06																		
53'400	53'999	4'450	4'499.95	24.72	24.99	6.49	0.31	0.06																		
54'000	54'599	4'500	4'549.95	25.00	25.27	6.61	0.32	0.06																		
54'600	55'199	4'550	4'599.95	25.28	25.55	6.72	0.33	0.06																		
55'200	55'799	4'600	4'649.95	25.56	25.82	6.85	0.34	0.06																		
55'800	56'399	4'650	4'699.95	25.83	26.10	6.98	0.35	0.06																		
56'400	56'999	4'700	4'749.95	26.11	26.38	7.10	0.36	0.06																		
57'000	57'599	4'750	4'799.95	26.39	26.66	7.22	0.37	0.06																		
57'600	58'199	4'800	4'849.95	26.67	26.93	7.34	0.38	0.06																		
58'200	58'799	4'850	4'899.95	26.94	27.21	7.46	0.39	0.06																		
58'800	59'399	4'900	4'949.95	27.22	27.49	7.58	0.40	0.06																		
59'400	59'999	4'950	4'999.95	27.50	27.77	7.70	0.41	0.06																		
60'000	60'599	5'000	5'049.95	27.78	28.05	7.83	0.42	0.06																		
60'600	61'199	5'050	5'099.95	28.06	28.32	7.96	0.43	0.06																		
61'200	61'799	5'100	5'149.95	28.33	28.60	8.08	0.44	0.06																		
61'800	62'399	5'150	5'199.95	28.61	28.88	8.21	0.45	0.06																		
62'400	62'999	5'200	5'249.95	28.89	29.16	8.33	0.46	0.06																		
63'000	63'599	5'250	5'299.95	29.17	29.43	8.45	0.47	0.06																		
63'600	64'199	5'300	5'349.95	29.44	29.71	8.57	0.48	0.06																		
64'200	64'799	5'350	5'399.95	29.72	29.99	8.68	0.49	0.06																		
64'800	65'399	5'400	5'449.95	30.00	30.27	8.80	0.50	0.06																		

TRANCHES BAREMES IMPOTS A LA SOURCE 2025					TAUX BAREMES IMPOTS A LA SOURCE 2025																					
Année fr.	Mois fr.	A l'heure fr.	A0	A1	A2	A3	A4	A5	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H0	H1	H2	H3	H4	H5
			Personne seule					Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent					Famille monoparentale								
			A déterminer par l'AF					0 enf.	1 enf.	2 enf.	3 enf.	4 enf.	5 enf.	0 enf.	1 enf.	2 enf.	3 enf.	4 enf.	5 enf.	%	1 enf.	2 enf.	3 enf.	4 enf.	5 enf.	
%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%
67'800 - 68'399	5'650 - 5'699.95	31.39 - 31.66	9.36	4.22	0.40	0.15	0.07	1.40	1.40						9.41	6.48	3.83	1.64	0.06		2.89					
68'400 - 68'999	5'700 - 5'749.95	31.67 - 31.93	9.46	4.34	0.49	0.16	0.07	1.49	1.49						9.53	6.61	3.96	1.75	0.15		2.99					
69'000 - 69'599	5'750 - 5'799.95	31.94 - 32.21	9.57	4.47	0.59	0.16	0.08	1.58	1.58						9.64	6.73	4.09	1.86	0.24		3.09					
69'600 - 70'199	5'800 - 5'849.95	32.22 - 32.49	9.67	4.59	0.68	0.16	0.08	1.66	1.66						9.70	6.81	4.16	1.92	0.29		3.19					
70'200 - 70'799	5'850 - 5'899.95	32.50 - 32.77	9.78	4.72	0.77	0.17	0.09	1.76	1.76						9.77	6.88	4.24	1.99	0.34		3.28					
70'800 - 71'399	5'900 - 5'949.95	32.78 - 33.05	9.88	4.84	0.87	0.17	0.09	1.86	1.86						9.84	6.96	4.32	2.06	0.39		3.38	0.03				
71'400 - 71'999	5'950 - 5'999.95	33.06 - 33.32	9.99	4.96	0.96	0.18	0.10	1.95	1.95						9.90	7.04	4.40	2.12	0.44		3.48	0.12				
72'000 - 72'599	6'000 - 6'049.95	33.33 - 33.60	10.09	5.08	1.06	0.18	0.10	2.04	2.04						9.97	7.11	4.47	2.19	0.49		3.58	0.21				
72'600 - 73'199	6'050 - 6'099.95	33.61 - 33.88	10.19	5.19	1.16	0.18	0.10	2.14	2.14						10.03	7.19	4.55	2.25	0.54		3.69	0.30				
73'200 - 73'799	6'100 - 6'149.95	33.89 - 34.16	10.28	5.31	1.26	0.19	0.11	2.23	2.23						10.09	7.27	4.62	2.32	0.59		3.80	0.39				
73'800 - 74'399	6'150 - 6'199.95	34.17 - 34.43	10.38	5.44	1.35	0.19	0.11	2.31	2.31	0.04					10.15	7.34	4.70	2.39	0.64		3.90	0.47				
74'400 - 74'999	6'200 - 6'249.95	34.44 - 34.71	10.47	5.56	1.46	0.20	0.12	2.40	2.40						10.22	7.42	4.77	2.46	0.68		4.00	0.56				
75'000 - 75'599	6'250 - 6'299.95	34.72 - 34.99	10.57	5.68	1.56	0.20	0.12	2.49	2.49	0.05					10.28	7.49	4.85	2.53	0.74		4.11	0.64				
75'600 - 76'199	6'300 - 6'349.95	35.00 - 35.27	10.66	5.80	1.66	0.20	0.13	2.59	2.59	0.05					10.34	7.57	4.92	2.60	0.79		4.21	0.72				
76'200 - 76'799	6'350 - 6'399.95	35.28 - 35.55	10.75	5.92	1.76	0.21	0.13	2.68	2.68	0.05					10.40	7.64	4.99	2.67	0.85		4.30	0.80				
76'800 - 77'399	6'400 - 6'449.95	35.56 - 35.82	10.84	6.04	1.87	0.21	0.13	2.78	2.78	0.06					10.46	7.71	5.07	2.74	0.90		4.40	0.88				
77'400 - 77'999	6'450 - 6'499.95	35.83 - 36.10	10.93	6.15	1.99	0.22	0.14	2.88	2.88	0.06					10.52	7.78	5.14	2.81	0.96		4.50	0.96				
78'000 - 78'599	6'500 - 6'549.95	36.11 - 36.38	11.02	6.26	2.11	0.22	0.14	2.98	2.98	0.07					10.58	7.85	5.21	2.87	1.02		4.60	1.04				
78'600 - 79'199	6'550 - 6'599.95	36.39 - 36.66	11.10	6.38	2.22	0.22	0.15	3.07	3.07	0.01					10.64	7.92	5.29	2.94	1.07		4.71	1.11				
79'200 - 79'799	6'600 - 6'649.95	36.67 - 36.93	11.19	6.49	2.34	0.23	0.15	3.16	3.16	0.09					10.70	7.99	5.37	3.01	1.13		4.81	1.19				
79'800 - 80'399	6'650 - 6'699.95	36.94 - 37.21	11.27	6.60	2.46	0.23	0.15	3.25	3.25	0.17					10.76	8.06	5.45	3.07	1.18		4.91	1.27				
80'400 - 80'999	6'700 - 6'749.95	37.22 - 37.49	11.36	6.72	2.58	0.24	0.16	3.35	3.35	0.25					10.82	8.13	5.53	3.14	1.24		5.01	1.35				
81'000 - 81'599	6'750 - 6'799.95	37.50 - 37.77	11.44	6.82	2.70	0.24	0.16	3.45	3.45	0.33					10.88	8.20	5.61	3.20	1.30		5.11	1.43				
81'600 - 82'199	6'800 - 6'849.95	37.78 - 38.05	11.52	6.93	2.82	0.24	0.16	3.55	3.55	0.41					10.94	8.27	5.68	3.27	1.36		5.22	1.51				
82'200 - 82'799	6'850 - 6'899.95	38.06 - 38.32	11.60	7.04	2.93	0.25	0.17	3.65	3.65	0.49					11.00	8.34	5.76	3.36	1.42		5.32	1.59				
82'800 - 83'399	6'900 - 6'949.95	38.33 - 38.60	11.68	7.14	3.04	0.25	0.17	3.74	3.74	0.56					11.06	8.41	5.84	3.43	1.48		5.41	1.70				
83'400 - 83'999	6'950 - 6'999.95	38.61 - 38.88	11.75	7.25	3.16	0.25	0.18	3.83	3.83	0.64					11.11	8.48	5.91	3.51	1.54		5.51	1.79				
84'000 - 84'599	7'000 - 7'049.95	38.89 - 39.16	11.83	7.35	3.27	0.26	0.18	3.93	3.93	0.71					11.17	8.54	5.99	3.58	1.60	0.02	5.61	1.88				
84'600 - 85'199	7'050 - 7'099.95	39.17 - 39.43	11.90	7.46	3.38	0.26	0.18	4.02	4.02	0.79					11.23	8.61	6.06	3.65	1.66	0.07	5.70	1.97				
85'200 - 85'799	7'100 - 7'149.95	39.44 - 39.71	11.98	7.56	3.48	0.33	0.19	4.11	4.11	0.86					11.28	8.68	6.13	3.73	1.72	0.12	5.79	2.06				
85'800 - 86'399	7'150 - 7'199.95	39.72 - 39.99	12.05	7.66	3.59	0.41	0.19	4.21	4.21	0.93					11.34	8.74	6.21	3.80	1.78	0.17	5.89	2.15				
86'400 - 86'999	7'200 - 7'249.95	40.00 - 40.27	12.12	7.77	3.70	0.50	0.19	4.31	4.31	1.00					11.39	8.81	6.28	3.87	1.84	0.23	5.98	2.24				
87'000 - 87'599	7'250 - 7'299.95	40.28 - 40.55	12.19	7.87	3.81	0.58	0.20	4.41	4.41	1.07					11.45	8.87	6.35	3.95	1.91	0.28	6.07	2.33				
87'600 - 88'199	7'300 - 7'349.95	40.56 - 40.82	12.26	7.97	3.91	0.67	0.20	4.51	4.51	1.14					11.50	8.94	6.42	4.03	1.97	0.33	6.15	2.42				
88'200 - 88'799	7'350 - 7'399.95	40.83 - 41.10	12.33	8.06	4.02	0.76	0.21	4.61	4.61	1.21					11.56	9.01	6.49	4.10	2.03	0.38	6.24	2.51				
88'800 - 89'399	7'400 - 7'449.95	41.11 - 41.38	12.40	8.16	4.12	0.84	0.21	4.70	4.70	1.33					11.61	9.07	6.56	4.18	2.10	0.44	6.33	2.60	0.04			
89'400 - 89'999	7'450 - 7'499.95	41.39 - 41.66	12.47	8.26	4.22	0.93	0.21	4.80	4.80	1.41					11.66	9.14	6.64	4.25	2.16	0.49	6.41	2.69	0.12			
90'000 - 90'599	7'500 - 7'549.95	41.67 - 41.93	12.53	8.35	4.32	1.02	0.22	4.89	4.89	1.50					11.72	9.21	6.71	4.33	2.22	0.54	6.49	2.78	0.19			
90'600 - 91'199	7'550 - 7'599.95	41.94 - 42.21	12.60	8.44	4.42	1.11	0.22	4.99	4.99	1.58					11.77	9.27	6.78	4.40	2.28	0.59	6.58	2.88	0.26			
91'200 - 91'799	7'600 - 7'649.95	42.22 - 42.49	12.66	8.54	4.52	1.20	0.22	5.08	5.08	1.66					11.82	9.34	6.85	4.47	2.35	0.64	6.66	2.98	0.33			
91'800 - 92'399	7'650 - 7'699.95	42.50 - 42.77	12.72	8.63	4.63	1.28	0.23	5.17	5.17	1.74					11.87	9.40	6.92	4.55	2.42	0.69	6.75	3.07	0.40			
92'400 - 92'999	7'700 - 7'749.95	42.78 - 43.05	12.79	8.71	4.73	1.38	0.23	5.26	5.26	1.82					11.92	9.46	6.99	4.62	2.48	0.74	6.83	3.16	0.47			
93'000 - 93'599	7'750 - 7'799.95	43.06 - 43.32	12.85	8.80	4.84	1.47	0.23	5.35	5.35	1.91					11.97	9.53	7.06	4.69	2.55	0.80	6.91	3.26	0.54			
93'600 - 94'199	7'800 - 7'849.95	43.33 - 43.60	12.91	8.89	4.94	1.56	0.24	5.43	5.43	1.99					12.02	9.59	7.13	4.76	2.61	0.85	6.99	3.35	0.61			
94'200 - 94'799	7'850 - 7'899.95	43.61 - 43.88	12.97	8.98	5.04	1.66	0.24	5.52	5.52	2.08					12.07	9.65	7.20	4.83	2.68	0.91	7.07	3.44	0.67			
94'800 - 95'399	7'900 - 7'949.95	43.89 - 44.16	13.03	9.06	5.14	1.75	0.24	5.60	5.60	2.16					12.12	9.71	7.27	4.90	2.74	0.96	7.15	3.53	0.74			
95'400 - 95'999	7'950 - 7'999.95	44.17 - 44.43	13.09	9.14	5.24	1.85	0.26	5.69	5.69	2.25					12.17	9.77	7.33	4.97	2.81	1.02	7.23	3.62	0.80			
96'000 - 96'599	8'000 - 8'049.95	44.44 - 44.71	13.15	9.23	5.34	1.95	0.27	5.77	5.77	2.34					12.22	9.83	7.40	5.04	2.87	1.07	7.31	3.72	0.87			
96'600 - 97'199	8'050 - 8'099.95	44.72 - 44.99	13.20	9.31	5.44	2.04	0.28	5.85	5.85	2.43	0.03				12.28	9.89	7.47	5.11	2.93	1.13	7.38	3.81	0.93			
97'200 - 97'799	8'100 - 8'149.95	45.00 - 45.27	1																							

TRANCHES BAREMES IMPOTS A LA SOURCE 2025					TAUX BAREMES IMPOTS A LA SOURCE 2025																					
Année fr.	Mois fr.	A l'heure fr.	A0	A1	A2	A3	A4	A5	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H0	H1	H2	H3	H4	H5
			Personne seule					Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent					Famille monoparentale								
			A déterminer par I/AF					0 enf.	1 enf.	2 enf.	3 enf.	4 enf.	5 enf.	0 enf.	1 enf.	2 enf.	3 enf.	4 enf.	5 enf.	%	1 enf.	2 enf.	3 enf.	4 enf.	5 enf.	
%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%
145'800 - 146'399	12'150 - 12'199.95	67.50 - 67.77	17.89	14.83	11.87	8.98	6.21	3.51	11.43	8.55	5.80	3.32	1.09	15.94	13.98	12.15	10.29	8.39	6.42	12.71	9.79	6.97	4.35	1.98	0.29	
146'400 - 146'999	12'200 - 12'249.95	67.78 - 68.05	17.94	14.88	11.93	9.05	6.29	3.59	11.49	8.61	5.87	3.39	1.14	15.99	14.03	12.20	10.35	8.45	6.49	12.76	9.85	7.03	4.42	2.04	0.34	
147'000 - 147'599	12'250 - 12'299.95	68.06 - 68.32	17.99	14.95	11.99	9.12	6.38	3.68	11.55	8.67	5.94	3.46	1.21	16.04	14.07	12.25	10.40	8.51	6.55	12.81	9.91	7.10	4.49	2.11	0.38	
147'600 - 148'199	12'300 - 12'349.95	68.33 - 68.60	18.03	15.00	12.06	9.19	6.45	3.76	11.60	8.73	6.01	3.53	1.28	16.09	14.12	12.29	10.45	8.57	6.62	12.86	9.98	7.17	4.56	2.18	0.43	
148'200 - 148'799	12'350 - 12'399.95	68.61 - 68.88	18.08	15.06	12.12	9.26	6.53	3.84	11.65	8.80	6.07	3.59	1.34	16.14	14.16	12.34	10.51	8.63	6.68	12.91	10.04	7.23	4.63	2.25	0.47	
148'800 - 149'399	12'400 - 12'449.95	68.89 - 69.16	18.12	15.12	12.18	9.32	6.61	3.92	11.71	8.86	6.14	3.66	1.40	16.20	14.21	12.40	10.57	8.69	6.75	12.96	10.10	7.30	4.69	2.32	0.51	
149'400 - 149'999	12'450 - 12'499.95	69.17 - 69.43	18.17	15.18	12.24	9.39	6.69	4.01	11.77	8.93	6.21	3.73	1.47	16.25	14.26	12.45	10.62	8.75	6.81	13.01	10.16	7.37	4.76	2.39	0.56	
150'000 - 150'599	12'500 - 12'549.95	69.44 - 69.71	18.22	15.24	12.31	9.46	6.77	4.09	11.82	8.99	6.28	3.79	1.53	0.02	16.30	14.31	12.50	10.67	8.81	6.87	13.06	10.23	7.44	4.83	2.46	0.60
150'600 - 151'199	12'550 - 12'599.95	69.72 - 69.99	18.26	15.29	12.37	9.53	6.84	4.18	11.88	9.05	6.35	3.86	1.60	0.06	16.35	14.37	12.55	10.73	8.87	6.94	13.11	10.29	7.50	4.90	2.53	0.64
151'200 - 151'799	12'600 - 12'649.95	70.00 - 70.27	18.31	15.35	12.43	9.59	6.92	4.26	11.94	9.12	6.42	3.93	1.66	0.11	16.40	14.42	12.60	10.79	8.93	7.00	13.17	10.35	7.57	4.97	2.60	0.69
151'800 - 152'399	12'650 - 12'699.95	70.28 - 70.55	18.35	15.41	12.49	9.66	7.00	4.35	11.99	9.18	6.49	3.99	1.73	0.15	16.45	14.47	12.65	10.84	8.99	7.06	13.22	10.41	7.64	5.03	2.67	0.74
152'400 - 152'999	12'700 - 12'749.95	70.56 - 70.82	18.40	15.46	12.55	9.72	7.07	4.43	12.04	9.25	6.55	4.06	1.80	0.19	16.50	14.52	12.69	10.89	9.05	7.13	13.27	10.47	7.70	5.10	2.74	0.78
153'000 - 153'599	12'750 - 12'799.95	70.83 - 71.10	18.45	15.52	12.61	9.79	7.15	4.52	12.10	9.32	6.62	4.13	1.87	0.24	16.55	14.58	12.75	10.95	9.11	7.19	13.33	10.53	7.77	5.17	2.81	0.83
153'600 - 154'199	12'800 - 12'849.95	71.11 - 71.38	18.49	15.58	12.67	9.86	7.22	4.60	12.15	9.38	6.68	4.20	1.93	0.28	16.60	14.63	12.79	11.00	9.17	7.26	13.38	10.59	7.83	5.23	2.88	0.88
154'200 - 154'799	12'850 - 12'899.95	71.39 - 71.66	18.53	15.63	12.73	9.93	7.30	4.68	12.20	9.44	6.75	4.27	2.00	0.32	16.64	14.68	12.84	11.05	9.22	7.32	13.43	10.65	7.90	5.30	2.95	0.92
154'800 - 155'399	12'900 - 12'949.95	71.67 - 71.93	18.58	15.69	12.80	10.00	7.37	4.76	12.26	9.51	6.82	4.34	2.07	0.37	16.70	14.74	12.90	11.11	9.28	7.39	13.48	10.71	7.96	5.37	3.02	0.97
155'400 - 155'999	12'950 - 12'999.95	71.94 - 72.21	18.62	15.74	12.86	10.07	7.44	4.84	12.31	9.57	6.88	4.40	2.13	0.41	16.74	14.80	12.95	11.16	9.34	7.46	13.53	10.76	8.03	5.44	3.08	1.01
156'000 - 156'599	13'000 - 13'049.95	72.22 - 72.49	18.66	15.79	12.93	10.14	7.51	4.93	12.36	9.63	6.95	4.47	2.20	0.45	16.79	14.85	12.99	11.21	9.40	7.52	13.58	10.82	8.09	5.51	3.15	1.06
156'600 - 157'199	13'050 - 13'099.95	72.50 - 72.77	18.71	15.85	12.99	10.21	7.59	5.01	12.42	9.69	7.02	4.54	2.27	0.49	16.84	14.91	13.05	11.27	9.46	7.59	13.63	10.88	8.16	5.58	3.23	1.11
157'200 - 157'799	13'100 - 13'149.95	72.78 - 73.05	18.75	15.90	13.06	10.27	7.66	5.09	12.47	9.75	7.08	4.61	2.33	0.53	16.89	14.96	13.10	11.32	9.52	7.65	13.68	10.94	8.23	5.65	3.29	1.16
157'800 - 158'399	13'150 - 13'199.95	73.06 - 73.32	18.80	15.95	13.12	10.34	7.73	5.17	12.52	9.81	7.15	4.67	2.40	0.57	16.93	15.01	13.14	11.37	9.57	7.71	13.73	10.99	8.29	5.71	3.36	1.23
158'400 - 158'999	13'200 - 13'249.95	73.33 - 73.60	18.85	16.01	13.18	10.41	7.80	5.25	12.58	9.87	7.21	4.74	2.47	0.61	16.99	15.07	13.20	11.43	9.63	7.78	13.78	11.05	8.36	5.78	3.43	1.30
159'000 - 159'599	13'250 - 13'299.95	73.61 - 73.88	18.89	16.06	13.24	10.47	7.87	5.33	12.63	9.93	7.28	4.80	2.54	0.66	17.03	15.12	13.24	11.48	9.69	7.84	13.83	11.10	8.42	5.85	3.50	1.36
159'600 - 160'199	13'300 - 13'349.95	73.89 - 74.16	18.94	16.11	13.30	10.54	7.94	5.41	12.68	9.99	7.34	4.86	2.60	0.70	17.08	15.18	13.29	11.53	9.75	7.90	13.88	11.16	8.49	5.91	3.56	1.42
160'200 - 160'799	13'350 - 13'399.95	74.17 - 74.43	18.98	16.16	13.36	10.60	8.00	5.48	12.73	10.05	7.41	4.93	2.67	0.75	17.13	15.23	13.35	11.59	9.81	7.97	13.92	11.22	8.55	5.98	3.63	1.48
160'800 - 161'399	13'400 - 13'449.95	74.44 - 74.71	19.03	16.21	13.43	10.67	8.08	5.56	12.79	10.11	7.48	4.99	2.74	0.79	17.17	15.28	13.40	11.64	9.86	8.03	13.97	11.28	8.62	6.04	3.70	1.54
161'400 - 161'999	13'450 - 13'499.95	74.72 - 74.99	19.07	16.26	13.49	10.73	8.14	5.64	12.84	10.17	7.54	5.05	2.81	0.84	17.22	15.34	13.45	11.69	9.92	8.09	14.02	11.33	8.68	6.11	3.76	1.60
162'000 - 162'599	13'500 - 13'549.95	75.00 - 75.27	19.11	16.31	13.55	10.79	8.21	5.71	12.89	10.22	7.60	5.12	2.87	0.88	17.27	15.39	13.50	11.74	9.98	8.15	14.07	11.39	8.74	6.17	3.83	1.67
162'600 - 163'199	13'550 - 13'599.95	75.28 - 75.55	19.16	16.36	13.61	10.86	8.28	5.79	12.94	10.28	7.67	5.19	2.94	0.93	17.31	15.44	13.55	11.79	10.03	8.21	14.12	11.45	8.81	6.24	3.90	1.73
163'200 - 163'799	13'600 - 13'649.95	75.56 - 75.82	19.20	16.41	13.67	10.93	8.34	5.87	12.99	10.34	7.73	5.25	3.01	0.99	17.35	15.49	13.60	11.84	10.08	8.27	14.17	11.50	8.87	6.31	3.96	1.79
163'800 - 164'399	13'650 - 13'699.95	75.83 - 76.10	19.24	16.46	13.73	10.99	8.41	5.94	13.04	10.39	7.80	5.32	3.08	1.05	17.40	15.55	13.66	11.90	10.14	8.33	14.21	11.56	8.93	6.37	4.03	1.86
164'400 - 164'999	13'700 - 13'749.95	76.11 - 76.38	19.29	16.51	13.79	11.07	8.47	6.02	13.09	10.45	7.86	5.39	3.15	1.11	17.44	15.60	13.71	11.95	10.20	8.39	14.27	11.61	8.99	6.44	4.09	1.92
165'000 - 165'599	13'750 - 13'799.95	76.39 - 76.66	19.33	16.55	13.84	11.13	8.54	6.09	13.14	10.51	7.93	5.45	3.21	1.17	17.49	15.65	13.77	12.00	10.25	8.45	14.31	11.67	9.05	6.51	4.16	1.99
165'600 - 166'199	13'800 - 13'849.95	76.67 - 76.93	19.37	16.60	13.90	11.20	8.60	6.16	13.18	10.57	7.99	5.52	3.27	1.23	17.54	15.70	13.82	12.06	10.31	8.52	14.36	11.72	9.11	6.57	4.22	2.05
166'200 - 166'799	13'850 - 13'899.95	76.94 - 77.21	19.42	16.65	13.96	11.27	8.67	6.24	13.24	10.63	8.06	5.58	3.34	1.29	17.58	15.75	13.88	12.11	10.36	8.58	14.41	11.78	9.17	6.64	4.29	2.12
166'800 - 167'399	13'900 - 13'949.95	77.22 - 77.49	19.46	16.70	14.02	11.33	8.73	6.31	13.28	10.69	8.12	5.65	3.41	1.35	17.62	15.80	13.93	12.16	10.42	8.64	14.45	11.83	9.23	6.71	4.35	2.19
167'400 - 167'999	13'950 - 13'999.95	77.50 - 77.77	19.50	16.74	14.07	11.40	8.79	6.38	13.33	10.74	8.18	5.71	3.47	1.41	17.66	15.85	13.99	12.21	10.47	8.70	14.50	11.88	9.29	6.77	4.41	2.26
168'000 - 168'599	14'000 - 14'049.95	77.78 - 78.05	19.54	16.79	14.13	11.47	8.85	6.45	13.39	10.80	8.24	5.78	3.53	1.47	17.71	15.90	14.05	12.27	10.53	8.76	14.55	11.94	9.36	6.84	4.47	2.33
168'600 - 169'199	14'050 - 14'099.95	78.06 - 78.32	19.58	16.84	14.18	11.53	8.92	6.52	13.43	10.86	8.31	5.84	3.60	1.52	17.75	15.95	14.10	12.32	10.59	8.82	14.59	11.99	9.42	6.90	4.54	2.39
169'200 - 169'799	14'100 - 14'149.95	78.33 - 78.60	19.62	16.88	14.24	11.59	8.98	6.59	13.48	10.91	8.37	5.91	3.66	1.59	17.79	16.00	14.15	12.37	10.64	8.87	14.64	12.04	9.48	6.97	4.60	2

TRANCHES BAREMES IMPOTS A LA SOURCE 2025					TAUX BAREMES IMPOTS A LA SOURCE 2025																					
Année fr.	Mois fr.	A l'heure fr.	A0	A1	A2	A3	A4	A5	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H0	H1	H2	H3	H4	H5
			Personne seule					Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent					Famille monoparentale								
			A déterminer par I/AF					0 enf.	1 enf.	2 enf.	3 enf.	4 enf.	5 enf.	0 enf.	1 enf.	2 enf.	3 enf.	4 enf.	5 enf.	%	1 enf.	2 enf.	3 enf.	4 enf.	5 enf.	
%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%
184'800 - 185'399	15'400 - 15'449.95	85.56 - 85.82	20.70	18.07	15.55	13.13	10.71	8.31	14.73	12.29	9.90	7.55	5.29	3.22	18.84	17.19	15.50	13.77	12.09	10.37	15.85	13.37	10.95	8.58	6.26	4.10
185'400 - 186'999	15'450 - 15'499.95	85.83 - 86.10	20.74	18.12	15.59	13.18	10.77	8.37	14.77	12.34	9.95	7.61	5.35	3.28	18.87	17.23	15.55	13.82	12.14	10.43	15.90	13.42	11.01	8.64	6.32	4.16
186'000 - 187'599	15'500 - 15'549.95	86.11 - 86.38	20.77	18.16	15.64	13.23	10.83	8.43	14.82	12.39	10.01	7.67	5.41	3.34	18.91	17.27	15.60	13.88	12.20	10.48	15.95	13.47	11.06	8.69	6.38	4.22
186'600 - 187'199	15'550 - 15'599.95	86.39 - 86.66	20.82	18.22	15.69	13.29	10.89	8.50	14.87	12.44	10.07	7.73	5.47	3.40	18.95	17.32	15.65	13.93	12.26	10.54	16.00	13.52	11.11	8.75	6.45	4.28
187'200 - 187'799	15'600 - 15'649.95	86.67 - 86.93	20.85	18.26	15.73	13.34	10.95	8.56	14.91	12.49	10.12	7.79	5.53	3.46	18.98	17.36	15.69	13.98	12.31	10.60	16.05	13.57	11.17	8.81	6.51	4.34
187'800 - 188'399	15'650 - 15'699.95	86.94 - 87.21	20.89	18.31	15.77	13.39	11.01	8.63	14.96	12.54	10.18	7.85	5.59	3.52	19.02	17.40	15.74	14.03	12.36	10.66	16.10	13.62	11.22	8.87	6.57	4.39
188'400 - 188'999	15'700 - 15'749.95	87.22 - 87.49	20.93	18.36	15.82	13.45	11.07	8.70	15.01	12.59	10.23	7.91	5.65	3.59	19.06	17.44	15.79	14.09	12.42	10.72	16.16	13.67	11.28	8.93	6.63	4.45
189'000 - 189'599	15'750 - 15'799.95	87.50 - 87.77	20.97	18.40	15.86	13.50	11.13	8.76	15.06	12.64	10.29	7.97	5.71	3.65	19.09	17.48	15.84	14.14	12.47	10.78	16.21	13.72	11.33	8.99	6.69	4.51
189'600 - 190'199	15'800 - 15'849.95	87.78 - 88.05	21.01	18.45	15.91	13.55	11.19	8.83	15.11	12.69	10.34	8.03	5.77	3.71	19.13	17.52	15.88	14.19	12.52	10.83	16.27	13.77	11.38	9.05	6.75	4.58
190'200 - 190'799	15'850 - 15'899.95	88.06 - 88.32	21.05	18.49	15.95	13.60	11.25	8.90	15.16	12.74	10.40	8.09	5.84	3.77	19.17	17.57	15.93	14.25	12.58	10.90	16.32	13.82	11.44	9.11	6.82	4.64
190'800 - 191'399	15'900 - 15'949.95	88.33 - 88.60	21.08	18.54	16.00	13.65	11.30	8.96	15.21	12.79	10.45	8.15	5.90	3.83	19.20	17.61	15.97	14.30	12.63	10.95	16.38	13.87	11.49	9.16	6.88	4.70
191'400 - 191'999	15'950 - 15'999.95	88.61 - 88.88	21.12	18.58	16.05	13.70	11.36	9.02	15.26	12.84	10.50	8.20	5.96	3.89	19.23	17.64	16.02	14.35	12.68	11.01	16.43	13.92	11.54	9.22	6.93	4.76
192'000 - 192'599	16'000 - 16'049.95	88.89 - 89.16	21.15	18.62	16.10	13.75	11.42	9.09	15.31	12.89	10.55	8.26	6.02	3.94	19.27	17.69	16.07	14.40	12.74	11.07	16.48	13.97	11.59	9.28	6.99	4.82
192'600 - 193'199	16'050 - 16'099.95	89.17 - 89.43	21.19	18.67	16.15	13.80	11.48	9.15	15.36	12.95	10.61	8.32	6.09	4.01	19.31	17.73	16.11	14.45	12.79	11.13	16.54	14.02	11.65	9.33	7.06	4.89
193'200 - 193'799	16'100 - 16'149.95	89.44 - 89.71	21.23	18.72	16.20	13.85	11.53	9.22	15.41	13.00	10.66	8.38	6.15	4.06	19.34	17.77	16.15	14.50	12.84	11.19	16.59	14.07	11.70	9.39	7.12	4.95
193'800 - 194'399	16'150 - 16'199.95	89.72 - 89.99	21.26	18.76	16.25	13.90	11.59	9.28	15.46	13.04	10.72	8.44	6.21	4.12	19.38	17.81	16.20	14.55	12.90	11.25	16.64	14.13	11.75	9.44	7.18	5.01
194'400 - 194'999	16'200 - 16'249.95	90.00 - 90.27	21.30	18.81	16.31	13.95	11.65	9.34	15.52	13.10	10.77	8.50	6.27	4.18	19.41	17.85	16.25	14.60	12.95	11.30	16.69	14.18	11.81	9.50	7.24	5.07
195'000 - 195'599	16'250 - 16'299.95	90.28 - 90.55	21.34	18.85	16.36	14.00	11.70	9.41	15.56	13.15	10.83	8.56	6.33	4.24	19.44	17.88	16.29	14.65	13.00	11.36	16.74	14.23	11.86	9.56	7.30	5.13
195'600 - 196'199	16'300 - 16'349.95	90.56 - 90.82	21.37	18.89	16.41	14.04	11.75	9.47	15.61	13.20	10.88	8.61	6.39	4.29	19.48	17.93	16.34	14.70	13.05	11.42	16.79	14.29	11.91	9.61	7.36	5.19
196'200 - 196'799	16'350 - 16'399.95	90.83 - 91.10	21.41	18.94	16.46	14.09	11.81	9.53	15.67	13.25	10.94	8.67	6.45	4.35	19.52	17.96	16.38	14.75	13.10	11.48	16.85	14.34	11.97	9.67	7.42	5.26
196'800 - 197'399	16'400 - 16'449.95	91.11 - 91.38	21.44	18.98	16.51	14.14	11.87	9.59	15.72	13.30	10.99	8.73	6.51	4.41	19.55	18.00	16.42	14.80	13.15	11.53	16.90	14.40	12.02	9.73	7.48	5.32
197'400 - 197'999	16'450 - 16'499.95	91.39 - 91.66	21.48	19.02	16.56	14.19	11.92	9.65	15.78	13.35	11.04	8.78	6.57	4.47	19.58	18.04	16.46	14.85	13.20	11.58	16.94	14.45	12.07	9.78	7.54	5.38
198'000 - 198'599	16'500 - 16'549.95	91.67 - 91.93	21.51	19.06	16.61	14.24	11.98	9.72	15.83	13.41	11.10	8.84	6.63	4.53	19.62	18.08	16.51	14.90	13.25	11.64	17.00	14.50	12.12	9.84	7.60	5.44
198'600 - 199'199	16'550 - 16'599.95	91.94 - 92.21	21.55	19.10	16.66	14.28	12.03	9.77	15.88	13.46	11.15	8.90	6.69	4.59	19.65	18.12	16.55	14.94	13.30	11.70	17.05	14.55	12.18	9.90	7.66	5.50
199'200 - 199'799	16'600 - 16'649.95	92.22 - 92.49	21.58	19.14	16.71	14.33	12.08	9.83	15.94	13.51	11.20	8.95	6.75	4.65	19.68	18.15	16.59	14.99	13.35	11.75	17.09	14.61	12.23	9.95	7.72	5.56
199'800 - 200'399	16'650 - 16'699.95	92.50 - 92.77	21.62	19.19	16.76	14.38	12.14	9.90	15.99	13.57	11.25	9.01	6.81	4.72	19.72	18.19	16.64	15.04	13.40	11.81	17.15	14.66	12.29	10.01	7.78	5.62
200'400 - 200'999	16'700 - 16'749.95	92.78 - 93.05	21.65	19.23	16.80	14.43	12.19	9.95	16.04	13.62	11.31	9.07	6.87	4.78	19.75	18.23	16.68	15.09	13.45	11.86	17.19	14.71	12.34	10.06	7.84	5.68
201'000 - 201'599	16'750 - 16'799.95	93.06 - 93.32	21.68	19.27	16.85	14.48	12.24	10.01	16.09	13.67	11.36	9.12	6.93	4.84	19.78	18.27	16.72	15.13	13.50	11.91	17.24	14.76	12.39	10.12	7.90	5.74
201'600 - 202'199	16'800 - 16'849.95	93.33 - 93.60	21.72	19.31	16.90	14.54	12.29	10.07	16.15	13.73	11.41	9.18	6.99	4.90	19.82	18.31	16.77	15.18	13.55	11.97	17.29	14.82	12.45	10.17	7.96	5.80
202'200 - 202'799	16'850 - 16'899.95	93.61 - 93.88	21.75	19.35	16.95	14.59	12.34	10.13	16.20	13.78	11.47	9.24	7.05	4.96	19.85	18.34	16.81	15.23	13.60	12.02	17.34	14.86	12.50	10.23	8.02	5.86
202'800 - 203'399	16'900 - 16'949.95	93.89 - 94.16	21.78	19.39	16.99	14.63	12.39	10.19	16.25	13.83	11.52	9.29	7.11	5.02	19.88	18.38	16.85	15.27	13.65	12.07	17.39	14.91	12.56	10.28	8.07	5.92
203'400 - 203'999	16'950 - 16'999.95	94.17 - 94.43	21.82	19.43	17.05	14.69	12.45	10.25	16.30	13.89	11.57	9.35	7.17	5.08	19.91	18.42	16.89	15.32	13.71	12.13	17.44	14.97	12.62	10.34	8.13	5.98
204'000 - 204'599	17'000 - 17'049.95	94.44 - 94.71	21.85	19.47	17.09	14.74	12.50	10.30	16.35	13.94	11.63	9.40	7.23	5.14	19.94	18.45	16.93	15.37	13.76	12.18	17.48	15.02	12.67	10.39	8.19	6.04
204'600 - 205'199	17'050 - 17'099.95	94.72 - 94.99	21.88	19.51	17.13	14.78	12.55	10.36	16.40	13.99	11.68	9.46	7.29	5.20	19.97	18.49	16.97	15.41	13.81	12.23	17.53	15.06	12.73	10.45	8.25	6.10
205'200 - 205'799	17'100 - 17'149.95	95.00 - 95.27	21.92	19.55	17.18	14.84	12.60	10.42	16.45	14.05	11.74	9.52	7.35	5.26	20.01	18.53	17.01	15.46	13.86	12.29	17.58	15.12	12.79	10.50	8.31	6.16
205'800 - 206'399	17'150 - 17'199.95	95.28 - 95.55	21.95	19.59	17.23	14.89	12.65	10.47	16.50	14.10	11.79	9.57	7.41	5.31	20.04	18.56	17.05	15.51	13.91	12.34	17.62	15.17	12.84	10.56	8.36	6.22
206'400 - 206'999	17'200 - 17'249.95	95.56 - 95.82	21.98	19.63	17.27	14.93	12.70	10.53	16.55	14.15	11.84	9.62	7.46	5.37	20.07	18.60	17.09	15.55	13.96	12.39	17.67	15.22	12.89	10.61	8.42	6.28
207'000 - 207'599	17'250 - 17'299.95	95.83 - 96.10	22.01	19.66	17.32	14.98	12.75	10.58	16.60	14.20	11.89	9.68	7.52	5.43	20.10	18.64	17.14	15.60	14.01	12.44	17.71	15.27	12.95	10.66	8.48	6.34
207'600 - 208'199	17'300 - 17'349.95	96.11 - 96.38	22.05	19.70	17.37	15.03	12.80	10.64	16.65	14.25	11.95	9.73	7.58	5.49	20.13	18.67	17.17	15.64	14.06	12.49	17.76	15.33	13.00	10.72		

TRANCHES BAREMES IMPOTS A LA SOURCE 2025					TAUX BAREMES IMPOTS A LA SOURCE 2025																					
Année fr.	Mois fr.	A l'heure fr.	A0	A1	A2	A3	A4	A5	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H0	H1	H2	H3	H4	H5
			Personne seule					Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent					Famille monoparentale								
			A déterminer par l'AFIC					0 enf.	1 enf.	2 enf.	3 enf.	4 enf.	5 enf.	0 enf.	1 enf.	2 enf.	3 enf.	4 enf.	5 enf.	%	1 enf.	2 enf.	3 enf.	4 enf.	5 enf.	
%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%
223'800 - 224'399	18'650 - 18'699.95	103.61 - 103.88	22.91	20.66	18.49	16.32	14.16	12.09	17.86	15.60	13.39	11.25	9.12	7.07	20.93	19.57	18.19	16.78	15.32	13.82	18.89	16.64	14.38	12.23	10.10	7.99
224'400 - 224'999	18'700 - 18'749.95	103.89 - 104.16	22.95	20.70	18.53	16.37	14.21	12.14	17.91	15.66	13.45	11.31	9.19	7.13	20.96	19.60	18.22	16.81	15.36	13.87	18.94	16.69	14.43	12.29	10.16	8.05
225'000 - 225'599	18'750 - 18'799.95	104.17 - 104.43	22.98	20.73	18.57	16.41	14.26	12.19	17.95	15.70	13.49	11.37	9.24	7.19	20.98	19.63	18.26	16.85	15.41	13.91	18.97	16.73	14.48	12.34	10.21	8.11
225'600 - 226'199	18'800 - 18'849.95	104.44 - 104.71	23.02	20.77	18.61	16.45	14.30	12.24	17.99	15.75	13.54	11.42	9.30	7.25	21.01	19.67	18.30	16.89	15.45	13.97	19.01	16.77	14.53	12.39	10.27	8.16
226'200 - 226'799	18'850 - 18'899.95	104.72 - 104.99	23.05	20.81	18.65	16.50	14.35	12.30	18.03	15.80	13.59	11.48	9.36	7.31	21.04	19.70	18.33	16.93	15.49	14.01	19.05	16.82	14.59	12.45	10.33	8.22
226'800 - 227'399	18'900 - 18'949.95	105.00 - 105.27	23.09	20.84	18.68	16.54	14.40	12.35	18.07	15.84	13.64	11.53	9.42	7.37	21.06	19.73	18.36	16.97	15.54	14.06	19.09	16.86	14.63	12.50	10.39	8.28
227'400 - 227'999	18'950 - 18'999.95	105.28 - 105.55	23.12	20.87	18.72	16.58	14.45	12.40	18.11	15.89	13.69	11.58	9.48	7.42	21.09	19.75	18.39	17.00	15.58	14.10	19.13	16.90	14.68	12.55	10.44	8.34
228'000 - 228'599	19'000 - 19'049.95	105.56 - 105.82	23.15	20.91	18.76	16.63	14.50	12.45	18.15	15.94	13.74	11.64	9.54	7.48	21.12	19.79	18.43	17.05	15.62	14.15	19.17	16.95	14.73	12.60	10.50	8.40
228'600 - 229'199	19'050 - 19'099.95	105.83 - 106.10	23.19	20.94	18.80	16.67	14.55	12.50	18.19	15.98	13.78	11.69	9.60	7.54	21.14	19.82	18.46	17.08	15.66	14.20	19.20	16.99	14.78	12.65	10.56	8.46
229'200 - 229'799	19'100 - 19'149.95	106.11 - 106.38	23.22	20.97	18.83	16.71	14.59	12.55	18.23	16.03	13.83	11.74	9.66	7.59	21.17	19.85	18.50	17.12	15.70	14.24	19.24	17.03	14.83	12.70	10.61	8.52
229'800 - 230'399	19'150 - 19'199.95	106.39 - 106.66	23.25	21.01	18.87	16.76	14.64	12.60	18.27	16.08	13.88	11.80	9.72	7.66	21.20	19.88	18.53	17.16	15.75	14.29	19.28	17.08	14.88	12.75	10.67	8.59
230'400 - 230'999	19'200 - 19'249.95	106.67 - 106.93	23.28	21.04	18.91	16.80	14.69	12.65	18.31	16.12	13.93	11.85	9.77	7.71	21.22	19.91	18.57	17.19	15.79	14.34	19.31	17.12	14.93	12.80	10.72	8.65
231'000 - 231'599	19'250 - 19'299.95	106.94 - 107.21	23.32	21.08	18.94	16.84	14.74	12.70	18.35	16.16	13.98	11.90	9.83	7.77	21.25	19.94	18.60	17.23	15.83	14.38	19.35	17.16	14.97	12.85	10.78	8.71
231'600 - 232'199	19'300 - 19'349.95	107.22 - 107.49	23.35	21.11	18.98	16.88	14.79	12.75	18.39	16.21	14.03	11.96	9.89	7.83	21.28	19.97	18.63	17.27	15.87	14.43	19.39	17.21	15.03	12.90	10.84	8.77
232'200 - 232'799	19'350 - 19'399.95	107.50 - 107.77	23.38	21.15	19.01	16.92	14.83	12.80	18.43	16.25	14.08	12.01	9.94	7.89	21.30	20.00	18.67	17.31	15.91	14.47	19.42	17.25	15.07	12.95	10.89	8.83
232'800 - 233'399	19'400 - 19'449.95	107.78 - 108.05	23.41	21.19	19.05	16.96	14.88	12.85	18.47	16.30	14.13	12.05	10.00	7.95	21.33	20.02	18.70	17.34	15.95	14.52	19.46	17.29	15.12	13.00	10.94	8.89
233'400 - 233'999	19'450 - 19'499.95	108.06 - 108.32	23.45	21.23	19.09	17.01	14.93	12.90	18.51	16.34	14.18	12.11	10.06	8.01	21.36	20.06	18.73	17.38	16.00	14.57	19.50	17.33	15.17	13.05	11.00	8.95
234'000 - 234'599	19'500 - 19'549.95	108.33 - 108.60	23.48	21.26	19.12	17.05	14.97	12.95	18.55	16.39	14.23	12.16	10.11	8.07	21.38	20.08	18.77	17.42	16.03	14.61	19.53	17.37	15.21	13.09	11.05	9.01
234'600 - 235'199	19'550 - 19'599.95	108.61 - 108.88	23.51	21.30	19.16	17.09	15.02	12.99	18.58	16.43	14.27	12.21	10.17	8.13	21.41	20.11	18.80	17.45	16.07	14.65	19.57	17.41	15.26	13.14	11.10	9.06
235'200 - 235'799	19'600 - 19'649.95	108.89 - 109.16	23.55	21.34	19.19	17.13	15.07	13.04	18.62	16.48	14.33	12.26	10.23	8.19	21.43	20.14	18.83	17.49	16.12	14.70	19.61	17.46	15.31	13.19	11.16	9.12
235'800 - 236'399	19'650 - 19'749.95	109.17 - 109.71	23.59	21.39	19.24	17.19	15.13	13.11	18.68	16.54	14.40	12.33	10.30	8.28	21.47	20.19	18.88	17.55	16.18	14.77	19.65	17.51	15.37	13.26	11.23	9.21
237'000 - 238'199	19'750 - 19'849.95	109.72 - 110.27	23.66	21.46	19.31	17.27	15.22	13.20	18.75	16.62	14.49	12.43	10.42	8.40	21.52	20.24	18.94	17.61	16.25	14.85	19.73	17.60	15.47	13.35	11.34	9.32
238'200 - 239'399	19'850 - 19'949.95	110.28 - 110.82	23.72	21.54	19.38	17.35	15.31	13.30	18.83	16.71	14.59	12.53	10.53	8.52	21.57	20.30	19.01	17.69	16.33	14.94	19.80	17.68	15.56	13.45	11.44	9.44
239'400 - 240'599	19'950 - 20'049.95	110.83 - 111.38	23.78	21.61	19.45	17.42	15.40	13.39	18.90	16.79	14.68	12.63	10.63	8.63	21.62	20.36	19.07	17.76	16.41	15.03	19.86	17.75	15.65	13.54	11.54	9.55
240'600 - 241'799	20'050 - 20'149.95	111.39 - 111.93	23.84	21.68	19.53	17.50	15.49	13.48	18.97	16.88	14.78	12.72	10.74	8.75	21.67	20.41	19.13	17.82	16.49	15.11	19.93	17.83	15.74	13.64	11.65	9.66
241'800 - 242'999	20'150 - 20'249.95	111.94 - 112.49	23.91	21.75	19.61	17.58	15.57	13.57	19.05	16.96	14.87	12.82	10.84	8.87	21.72	20.47	19.19	17.90	16.56	15.19	20.00	17.91	15.83	13.74	11.75	9.77
243'000 - 244'199	20'250 - 20'349.95	112.50 - 113.05	23.96	21.82	19.69	17.65	15.66	13.66	19.11	17.04	14.96	12.91	10.95	8.98	21.77	20.52	19.25	17.96	16.64	15.28	20.06	17.99	15.91	13.83	11.85	9.88
244'200 - 245'399	20'350 - 20'449.95	113.06 - 113.60	24.02	21.89	19.77	17.73	15.74	13.76	19.19	17.12	15.05	13.01	11.05	9.09	21.82	20.58	19.32	18.03	16.71	15.36	20.13	18.06	16.00	13.93	11.95	9.99
245'400 - 246'599	20'450 - 20'549.95	113.61 - 114.16	24.09	21.96	19.85	17.81	15.83	13.85	19.26	17.20	15.15	13.10	11.15	9.21	21.88	20.63	19.38	18.10	16.79	15.44	20.20	18.14	16.08	14.03	12.05	10.10
246'600 - 247'799	20'550 - 20'649.95	114.17 - 114.71	24.14	22.02	19.92	17.88	15.91	13.94	19.32	17.28	15.23	13.19	11.25	9.31	21.93	20.68	19.43	18.16	16.86	15.52	20.26	18.21	16.17	14.12	12.14	10.20
247'800 - 248'999	20'650 - 20'749.95	114.72 - 115.27	24.20	22.09	20.00	17.95	15.99	14.04	19.39	17.36	15.32	13.28	11.35	9.43	21.98	20.74	19.50	18.23	16.94	15.60	20.33	18.29	16.25	14.21	12.24	10.31
249'000 - 250'199	20'750 - 20'849.95	115.28 - 115.82	24.26	22.16	20.08	18.03	16.08	14.13	19.46	17.44	15.41	13.38	11.45	9.54	22.03	20.79	19.56	18.30	17.01	15.69	20.39	18.36	16.34	14.31	12.33	10.41
250'200 - 251'399	20'850 - 20'949.95	115.83 - 116.38	24.31	22.22	20.15	18.11	16.15	14.22	19.53	17.51	15.49	13.48	11.55	9.64	22.08	20.84	19.61	18.36	17.08	15.76	20.45	18.43	16.42	14.40	12.42	10.51
251'400 - 252'599	20'950 - 21'049.95	116.39 - 116.93	24.37	22.29	20.23	18.19	16.24	14.31	19.60	17.59	15.58	13.57	11.65	9.75	22.13	20.89	19.67	18.43	17.15	15.84	20.51	18.51	16.50	14.49	12.52	10.62
252'600 - 253'799	21'050 - 21'149.95	116.94 - 117.49	24.42	22.35	20.30	18.27	16.31	14.39	19.66	17.66	15.66	13.66	11.74	9.85	22.18	20.95	19.73	18.49	17.22	15.92	20.57	18.57	16.58	14.58	12.61	10.71
253'800 - 254'999	21'150 - 21'249.95	117.50 - 118.05	24.48	22.42	20.37	18.35	16.39	14.48	19.73	17.74	15.75	13.76	11.84	9.96	22.23	20.99	19.78	18.55	17.29	16.00	20.64	18.65	16.66	14.67	12.70	10.82
255'000 - 256'199	21'250 - 21'349.95	118.06 - 118.60	24.54	22.49	20.45	18.43	16.47	14.57	19.79	17.81	15.83	13.85	11.93	10.06	22.28	21.05	19.84	18.62	17.36	16.07	20.70	18.72	16.74	14.76	12.79	10.92
256'200 - 257'399	21'350 - 21'449.95	118.61 - 119.16	24.59	22.55	20.52	18.50	16.55	14.65	19.85	17.88	15.91	13.94	12.02	10.16	22.33	21.09	19.90	18.68	17.43	16.15	20.75	18.78	16.81	14.84	12.88	11.01
257'400 - 258'599	21'45																									

TRANCHES BAREMES IMPOTS A LA SOURCE 2025					TAUX BAREMES IMPOTS A LA SOURCE 2025																					
Année fr.	Mois fr.	A l'heure fr.	A0	A1	A2	A3	A4	A5	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H0	H1	H2	H3	H4	H5
			Personne seule					Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent					Famille monoparentale								
			A déterminer par l'AFIC					0 enf.	1 enf.	2 enf.	3 enf.	4 enf.	5 enf.	0 enf.	1 enf.	2 enf.	3 enf.	4 enf.	5 enf.	%	1 enf.	2 enf.	3 enf.	4 enf.	5 enf.	
%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%
289'800 - 290'999	24'150 - 24'249.95	134.17 - 134.71	25.93	24.12	22.32	20.51	18.72	16.94	21.43	19.69	17.95	16.21	14.46	12.72	23.56	22.46	21.35	20.23	19.15	18.04	22.23	20.49	18.74	17.00	15.26	13.52
291'000 - 292'199	24'250 - 24'349.95	134.72 - 135.27	25.97	24.17	22.38	20.58	18.79	17.01	21.48	19.75	18.01	16.28	14.54	12.81	23.60	22.51	21.40	20.28	19.20	18.10	22.28	20.54	18.81	17.07	15.34	13.60
292'200 - 293'399	24'350 - 24'449.95	135.28 - 135.82	26.01	24.22	22.43	20.64	18.86	17.09	21.53	19.81	18.08	16.35	14.62	12.89	23.64	22.55	21.45	20.34	19.26	18.16	22.32	20.60	18.87	17.14	15.41	13.68
293'400 - 294'599	24'450 - 24'549.95	135.83 - 136.38	26.05	24.27	22.49	20.70	18.93	17.16	21.58	19.86	18.14	16.42	14.70	12.98	23.67	22.59	21.49	20.38	19.31	18.21	22.37	20.65	18.93	17.20	15.48	13.76
294'600 - 295'799	24'550 - 24'649.95	136.39 - 136.93	26.10	24.32	22.54	20.77	19.00	17.24	21.63	19.92	18.20	16.49	14.77	13.06	23.71	22.64	21.54	20.43	19.36	18.27	22.41	20.70	18.99	17.27	15.56	13.84
295'800 - 296'999	24'650 - 24'749.95	136.94 - 137.49	26.13	24.36	22.60	20.83	19.06	17.31	21.68	19.97	18.26	16.55	14.85	13.14	23.75	22.68	21.59	20.49	19.42	18.33	22.46	20.75	19.04	17.33	15.63	13.92
297'000 - 298'199	24'750 - 24'849.95	137.50 - 138.05	26.18	24.41	22.65	20.89	19.13	17.39	21.73	20.03	18.32	16.62	14.92	13.22	23.79	22.72	21.64	20.54	19.47	18.39	22.50	20.80	19.10	17.40	15.70	14.00
298'200 - 299'399	24'850 - 24'949.95	138.06 - 138.60	26.22	24.46	22.71	20.95	19.20	17.46	21.77	20.08	18.39	16.69	15.00	13.31	23.83	22.77	21.69	20.59	19.52	18.45	22.55	20.85	19.16	17.47	15.77	14.08
299'400 - 300'599	24'950 - 25'049.95	138.61 - 139.16	26.25	24.51	22.76	21.01	19.26	17.54	21.82	20.13	18.45	16.76	15.07	13.39	23.87	22.81	21.73	20.64	19.58	18.51	22.59	20.90	19.22	17.53	15.84	14.16
300'600 - 301'799	25'050 - 25'149.95	139.17 - 139.71	26.29	24.55	22.81	21.07	19.33	17.61	21.87	20.19	18.51	16.83	15.15	13.47	23.90	22.85	21.78	20.69	19.63	18.56	22.64	20.95	19.27	17.59	15.91	14.23
301'800 - 302'999	25'150 - 25'249.95	139.72 - 140.27	26.34	24.60	22.87	21.13	19.40	17.68	21.91	20.24	18.57	16.89	15.22	13.55	23.94	22.89	21.83	20.74	19.68	18.62	22.69	21.01	19.33	17.66	15.99	14.31
303'000 - 304'199	25'250 - 25'349.95	140.28 - 140.82	26.37	24.64	22.92	21.19	19.46	17.75	21.96	20.29	18.62	16.96	15.29	13.62	23.98	22.93	21.87	20.79	19.73	18.67	22.73	21.05	19.39	17.72	16.05	14.39
304'200 - 305'399	25'350 - 25'449.95	140.83 - 141.38	26.41	24.69	22.97	21.25	19.53	17.83	22.00	20.34	18.68	17.02	15.36	13.70	24.01	22.97	21.92	20.84	19.78	18.73	22.78	21.10	19.44	17.78	16.12	14.46
305'400 - 306'599	25'450 - 25'549.95	141.39 - 141.93	26.45	24.74	23.02	21.31	19.60	17.90	22.05	20.40	18.74	17.09	15.44	13.78	24.05	23.01	21.96	20.89	19.83	18.78	22.83	21.15	19.50	17.85	16.19	14.54
306'600 - 307'799	25'550 - 25'649.95	141.94 - 142.49	26.49	24.78	23.07	21.37	19.66	17.97	22.09	20.45	18.80	17.15	15.50	13.86	24.08	23.05	22.01	20.94	19.88	18.84	22.88	21.20	19.55	17.90	16.26	14.61
307'800 - 308'999	25'650 - 25'749.95	142.50 - 143.05	26.53	24.83	23.13	21.43	19.73	18.04	22.14	20.50	18.86	17.22	15.58	13.94	24.12	23.09	22.05	20.99	19.93	18.89	22.92	21.25	19.61	17.97	16.33	14.68
309'000 - 310'199	25'750 - 25'849.95	143.06 - 143.60	26.56	24.87	23.18	21.48	19.79	18.11	22.19	20.55	18.92	17.28	15.65	14.01	24.16	23.13	22.10	21.04	19.98	18.95	22.97	21.30	19.66	18.03	16.39	14.76
310'200 - 311'399	25'850 - 25'949.95	143.61 - 144.16	26.60	24.91	23.23	21.54	19.85	18.17	22.24	20.60	18.97	17.34	15.71	14.09	24.19	23.17	22.14	21.09	20.02	19.00	23.01	21.34	19.71	18.08	16.46	14.83
311'400 - 312'599	25'950 - 26'049.95	144.17 - 144.71	26.64	24.96	23.28	21.60	19.92	18.24	22.29	20.65	19.03	17.40	15.78	14.16	24.23	23.21	22.18	21.14	20.07	19.05	23.06	21.39	19.77	18.15	16.52	14.90
312'600 - 313'799	26'050 - 26'149.95	144.72 - 145.27	26.67	25.00	23.32	21.65	19.98	18.31	22.33	20.69	19.08	17.46	15.85	14.23	24.26	23.25	22.23	21.19	20.12	19.10	23.10	21.43	19.82	18.20	16.59	14.97
313'800 - 314'999	26'150 - 26'249.95	145.28 - 145.82	26.71	25.04	23.37	21.71	20.04	18.38	22.38	20.75	19.14	17.53	15.92	14.31	24.30	23.29	22.27	21.23	20.17	19.15	23.15	21.48	19.87	18.26	16.65	15.04
315'000 - 316'199	26'250 - 26'349.95	145.83 - 146.38	26.75	25.08	23.42	21.76	20.10	18.44	22.43	20.79	19.19	17.59	15.99	14.38	24.33	23.33	22.31	21.28	20.23	19.21	23.19	21.53	19.92	18.32	16.72	15.11
316'200 - 317'399	26'350 - 26'449.95	146.39 - 146.93	26.78	25.12	23.47	21.81	20.16	18.51	22.47	20.84	19.24	17.65	16.05	14.45	24.37	23.37	22.36	21.33	20.28	19.26	23.23	21.57	19.97	18.38	16.78	15.18
317'400 - 318'599	26'450 - 26'549.95	146.94 - 147.49	26.82	25.17	23.52	21.87	20.22	18.57	22.52	20.89	19.30	17.71	16.12	14.53	24.40	23.40	22.40	21.37	20.33	19.31	23.28	21.62	20.03	18.43	16.84	15.25
318'600 - 319'799	26'550 - 26'649.95	147.50 - 148.05	26.85	25.21	23.57	21.93	20.28	18.64	22.57	20.94	19.35	17.77	16.18	14.60	24.43	23.44	22.44	21.42	20.38	19.36	23.32	21.67	20.08	18.49	16.91	15.32
319'800 - 320'999	26'650 - 26'749.95	148.06 - 148.60	26.88	25.25	23.61	21.98	20.34	18.70	22.61	20.98	19.40	17.82	16.25	14.67	24.47	23.48	22.48	21.46	20.43	19.41	23.36	21.72	20.13	18.55	16.97	15.39
321'000 - 322'199	26'750 - 26'849.95	148.61 - 149.16	26.92	25.29	23.66	22.03	20.40	18.77	22.66	21.03	19.46	17.88	16.31	14.74	24.50	23.52	22.52	21.51	20.48	19.46	23.41	21.77	20.18	18.60	17.03	15.46
322'200 - 323'399	26'850 - 26'949.95	149.17 - 149.71	26.96	25.33	23.71	22.08	20.46	18.84	22.71	21.08	19.51	17.94	16.38	14.81	24.53	23.56	22.56	21.56	20.53	19.51	23.45	21.82	20.23	18.66	17.09	15.53
323'400 - 324'599	26'950 - 27'049.95	149.72 - 150.27	26.99	25.37	23.75	22.13	20.52	18.90	22.75	21.12	19.56	18.00	16.44	14.88	24.57	23.59	22.60	21.60	20.58	19.56	23.49	21.86	20.27	18.71	17.15	15.59
324'600 - 325'799	27'050 - 27'149.95	150.28 - 150.82	27.02	25.41	23.80	22.19	20.57	18.96	22.79	21.17	19.61	18.06	16.50	14.95	24.60	23.63	22.64	21.64	20.63	19.61	23.53	21.91	20.32	18.77	17.21	15.66
325'800 - 326'999	27'150 - 27'249.95	150.83 - 151.38	27.06	25.45	23.85	22.24	20.63	19.03	22.84	21.22	19.67	18.12	16.57	15.02	24.63	23.67	22.68	21.69	20.68	19.66	23.58	21.96	20.37	18.82	17.27	15.72
327'000 - 328'199	27'250 - 27'349.95	151.39 - 151.93	27.09	25.49	23.89	22.29	20.69	19.09	22.88	21.27	19.71	18.17	16.63	15.08	24.66	23.70	22.72	21.73	20.72	19.70	23.61	22.00	20.42	18.88	17.33	15.79
328'200 - 329'399	27'350 - 27'449.95	151.94 - 152.49	27.13	25.53	23.93	22.34	20.75	19.15	22.92	21.32	19.77	18.23	16.69	15.15	24.70	23.74	22.76	21.78	20.77	19.75	23.66	22.05	20.47	18.93	17.39	15.85
329'400 - 330'599	27'450 - 27'549.95	152.50 - 153.05	27.16	25.56	23.98	22.39	20.80	19.21	22.96	21.37	19.81	18.28	16.75	15.21	24.73	23.77	22.80	21.82	20.82	19.80	23.69	22.10	20.51	18.98	17.45	15.91
330'600 - 331'799	27'550 - 27'649.95	153.06 - 153.60	27.19	25.60	24.02	22.44	20.86	19.27	23.01	21.42	19.86	18.34	16.81	15.28	24.76	23.81	22.84	21.86	20.87	19.85	23.74	22.14	20.56	19.03	17.51	15.98
331'800 - 332'999	27'650 - 27'749.95	153.61 - 154.16	27.23	25.64	24.07	22.49	20.91	19.34	23.05	21.47	19.91	18.39	16.87	15.35	24.79	23.84	22.88	21.91	20.91	19.90	23.78	22.19	20.61	19.09	17.57	16.04
333'000 - 334'199	27'750 - 27'849.95	154.17 - 154.71	27.26	25.68	24.11	22.54	20.97	19.39	23.09	21.51	19.96	18.44	16.93	15.41	24.82	23.88	22.92	21.95	20.96	19.95	23.81	22.23	20.65	19.14	17.62	16.10
334'200 - 335'399	27'850 - 27'949.95	154.72 - 155.27	27.29	25.72	24.15	22.59	21.02	19.46	23.14	21.56	20.01	18.50	16.99	15.48	24.85	23.91	22.96	21.99	21.00	20.00	23.85	2				

TRANCHES BAREMES IMPOTS A LA SOURCE 2025					TAUX BAREMES IMPOTS A LA SOURCE 2025																					
Année fr.	Mois fr.	A l'heure fr.	A0	A1	A2	A3	A4	A5	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H0	H1	H2	H3	H4	H5
			Personne seule					Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent					Famille monoparentale								
			A déterminer par l'AFIC					0 enf.	1 enf.	2 enf.	3 enf.	4 enf.	5 enf.	0 enf.	1 enf.	2 enf.	3 enf.	4 enf.	5 enf.	%	1 enf.	2 enf.	3 enf.	4 enf.	5 enf.	
%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%
445'800 - 446'999	37'150 - 37'249.95	206.39 - 206.93	29.87	28.63	27.40	26.16	24.93	23.69	26.12	24.90	23.68	22.49	21.31	20.13	27.31	26.58	25.84	25.09	24.35	23.59	26.68	25.46	24.24	23.03	21.85	20.67
447'000 - 448'199	37'250 - 37'349.95	206.94 - 207.49	29.89	28.65	27.42	26.19	24.96	23.73	26.14	24.93	23.71	22.52	21.34	20.17	27.33	26.60	25.86	25.12	24.37	23.62	26.70	25.48	24.27	23.06	21.88	20.70
448'200 - 449'399	37'350 - 37'449.95	207.50 - 208.05	29.91	28.68	27.45	26.22	25.00	23.77	26.17	24.96	23.75	22.56	21.38	20.21	27.35	26.62	25.89	25.15	24.40	23.65	26.72	25.51	24.30	23.09	21.92	20.74
449'400 - 450'599	37'450 - 37'549.95	208.06 - 208.60	29.93	28.70	27.48	26.25	25.03	23.80	26.19	24.99	23.78	22.59	21.41	20.24	27.37	26.65	25.91	25.17	24.43	23.68	26.75	25.54	24.33	23.12	21.95	20.78
450'600 - 451'799	37'550 - 37'649.95	208.61 - 209.16	29.95	28.73	27.51	26.28	25.06	23.84	26.22	25.01	23.81	22.62	21.45	20.28	27.39	26.67	25.94	25.20	24.46	23.71	26.77	25.56	24.36	23.15	21.98	20.82
451'800 - 452'999	37'650 - 37'749.95	209.17 - 209.71	29.97	28.75	27.53	26.31	25.10	23.88	26.25	25.04	23.84	22.65	21.49	20.32	27.41	26.69	25.96	25.23	24.49	23.75	26.80	25.59	24.39	23.19	22.02	20.85
453'000 - 454'199	37'750 - 37'849.95	209.72 - 210.27	29.99	28.77	27.56	26.34	25.13	23.91	26.27	25.07	23.87	22.68	21.52	20.36	27.43	26.71	25.99	25.25	24.51	23.77	26.82	25.62	24.42	23.22	22.05	20.89
454'200 - 455'399	37'850 - 37'949.95	210.28 - 210.82	30.01	28.80	27.59	26.37	25.16	23.95	26.29	25.10	23.90	22.72	21.56	20.40	27.45	26.74	26.01	25.28	24.54	23.81	26.84	25.64	24.45	23.25	22.09	20.93
455'400 - 456'599	37'950 - 38'049.95	210.83 - 211.38	30.03	28.82	27.61	26.41	25.20	23.99	26.32	25.13	23.94	22.75	21.59	20.44	27.48	26.76	26.04	25.31	24.57	23.84	26.87	25.67	24.48	23.29	22.12	20.96
456'600 - 457'799	38'050 - 38'149.95	211.39 - 211.93	30.05	28.84	27.64	26.43	25.23	24.02	26.34	25.15	23.96	22.78	21.62	20.47	27.49	26.78	26.06	25.33	24.60	23.86	26.89	25.70	24.51	23.32	22.15	21.00
457'800 - 458'999	38'150 - 38'249.95	211.94 - 212.49	30.07	28.87	27.67	26.46	25.26	24.06	26.37	25.18	24.00	22.81	21.66	20.51	27.52	26.80	26.09	25.36	24.63	23.90	26.92	25.72	24.54	23.35	22.19	21.03
459'000 - 460'199	38'250 - 38'349.95	212.50 - 213.05	30.09	28.89	27.69	26.49	25.29	24.10	26.40	25.21	24.03	22.85	21.70	20.55	27.54	26.83	26.11	25.39	24.66	23.93	26.94	25.75	24.57	23.38	22.22	21.07
460'200 - 461'399	38'350 - 38'449.95	213.06 - 213.60	30.11	28.91	27.72	26.52	25.32	24.13	26.42	25.24	24.06	22.88	21.73	20.58	27.55	26.85	26.13	25.41	24.68	23.95	26.96	25.77	24.59	23.41	22.25	21.10
461'400 - 462'599	38'450 - 38'549.95	213.61 - 214.16	30.13	28.94	27.74	26.55	25.36	24.17	26.44	25.26	24.09	22.91	21.76	20.62	27.58	26.87	26.16	25.44	24.71	23.98	26.99	25.80	24.62	23.45	22.28	21.14
462'600 - 463'799	38'550 - 38'649.95	214.17 - 214.71	30.15	28.96	27.77	26.58	25.39	24.20	26.47	25.29	24.12	22.94	21.79	20.65	27.60	26.89	26.18	25.46	24.74	24.01	27.01	25.82	24.65	23.48	22.31	21.17
463'800 - 464'999	38'650 - 38'749.95	214.72 - 215.27	30.17	28.98	27.79	26.61	25.42	24.23	26.49	25.32	24.15	22.98	21.83	20.69	27.61	26.91	26.20	25.49	24.76	24.04	27.03	25.85	24.68	23.51	22.35	21.21
465'000 - 466'199	38'750 - 38'849.95	215.28 - 215.82	30.19	29.00	27.82	26.64	25.45	24.27	26.52	25.35	24.18	23.01	21.86	20.73	27.63	26.93	26.23	25.51	24.79	24.07	27.06	25.88	24.71	23.54	22.38	21.25
466'200 - 467'399	38'850 - 38'949.95	215.83 - 216.38	30.21	29.03	27.84	26.66	25.48	24.30	26.54	25.37	24.21	23.04	21.89	20.76	27.65	26.96	26.25	25.54	24.82	24.10	27.08	25.90	24.74	23.57	22.41	21.28
467'400 - 468'599	38'950 - 39'049.95	216.39 - 216.93	30.23	29.05	27.87	26.69	25.52	24.34	26.57	25.40	24.24	23.07	21.93	20.80	27.67	26.98	26.27	25.56	24.85	24.13	27.10	25.93	24.77	23.60	22.44	21.32
468'600 - 469'799	39'050 - 39'149.95	216.94 - 217.49	30.25	29.07	27.90	26.72	25.55	24.37	26.59	25.42	24.27	23.11	21.96	20.84	27.69	27.00	26.30	25.59	24.88	24.16	27.12	25.95	24.79	23.64	22.48	21.35
469'800 - 470'999	39'150 - 39'249.95	217.50 - 218.05	30.26	29.09	27.92	26.75	25.58	24.41	26.61	25.45	24.29	23.14	21.99	20.87	27.71	27.02	26.32	25.61	24.90	24.19	27.15	25.98	24.82	23.66	22.51	21.38
471'000 - 472'199	39'250 - 39'349.95	218.06 - 218.60	30.28	29.11	27.95	26.78	25.61	24.44	26.64	25.48	24.32	23.17	22.03	20.91	27.73	27.04	26.34	25.64	24.93	24.21	27.17	26.00	24.85	23.70	22.54	21.42
472'200 - 473'399	39'350 - 39'449.95	218.61 - 219.16	30.30	29.14	27.97	26.81	25.64	24.47	26.66	25.50	24.35	23.20	22.06	20.94	27.75	27.06	26.37	25.67	24.96	24.24	27.19	26.03	24.88	23.73	22.58	21.45
473'400 - 474'599	39'450 - 39'549.95	219.17 - 219.71	30.32	29.16	27.99	26.83	25.67	24.51	26.68	25.53	24.38	23.23	22.09	20.98	27.77	27.08	26.39	25.69	24.98	24.27	27.21	26.05	24.90	23.76	22.61	21.48
474'600 - 475'799	39'550 - 39'649.95	219.72 - 220.27	30.34	29.18	28.02	26.86	25.70	24.54	26.71	25.55	24.41	23.27	22.12	21.01	27.79	27.10	26.41	25.71	25.01	24.30	27.24	26.08	24.93	23.79	22.64	21.52
475'800 - 476'999	39'650 - 39'749.95	220.28 - 220.82	30.36	29.20	28.05	26.89	25.73	24.58	26.73	25.58	24.44	23.30	22.16	21.05	27.81	27.12	26.43	25.74	25.04	24.33	27.26	26.11	24.96	23.82	22.68	21.55
477'000 - 478'199	39'750 - 39'849.95	220.83 - 221.38	30.38	29.22	28.07	26.91	25.76	24.61	26.75	25.61	24.46	23.33	22.19	21.08	27.82	27.14	26.46	25.76	25.06	24.35	27.28	26.13	24.98	23.85	22.71	21.58
478'200 - 479'399	39'850 - 39'949.95	221.39 - 221.93	30.40	29.24	28.09	26.94	25.79	24.64	26.78	25.63	24.49	23.36	22.22	21.12	27.84	27.16	26.48	25.79	25.09	24.38	27.30	26.16	25.01	23.88	22.74	21.62
479'400 - 480'599	39'950 - 40'049.95	221.94 - 222.49	30.41	29.26	28.12	26.97	25.82	24.67	26.80	25.66	24.52	23.39	22.25	21.15	27.86	27.19	26.50	25.81	25.12	24.41	27.32	26.18	25.04	23.90	22.77	21.65
480'600 - 481'799	40'050 - 40'149.95	222.50 - 223.05	30.43	29.29	28.14	27.00	25.85	24.70	26.82	25.68	24.55	23.42	22.29	21.18	27.88	27.20	26.52	25.83	25.14	24.44	27.34	26.20	25.06	23.93	22.80	21.68
481'800 - 482'999	40'150 - 40'249.95	223.06 - 223.60	30.45	29.31	28.17	27.02	25.88	24.74	26.85	25.71	24.58	23.45	22.32	21.22	27.90	27.22	26.55	25.86	25.17	24.47	27.37	26.23	25.09	23.96	22.84	21.72
483'000 - 484'199	40'250 - 40'349.95	223.61 - 224.16	30.47	29.33	28.19	27.05	25.91	24.77	26.87	25.73	24.60	23.48	22.35	21.25	27.92	27.24	26.57	25.88	25.19	24.49	27.39	26.25	25.12	23.99	22.87	21.75
484'200 - 485'399	40'350 - 40'449.95	224.17 - 224.71	30.50	29.35	28.21	27.07	25.94	24.80	26.89	25.76	24.63	23.51	22.39	21.28	27.93	27.26	26.59	25.91	25.22	24.52	27.41	26.28	25.14	24.02	22.90	21.78
485'400 - 486'599	40'450 - 40'549.95	224.72 - 225.27	30.52	29.37	28.24	27.10	25.97	24.83	26.92	25.79	24.66	23.54	22.42	21.32	27.95	27.28	26.61	25.93	25.24	24.55	27.43	26.30	25.17	24.05	22.93	21.81
486'600 - 487'799	40'550 - 40'649.95	225.28 - 225.82	30.54	29.39	28.26	27.13	26.00	24.86	26.94	25.81	24.69	23.57	22.45	21.35	27.97	27.30	26.63	25.95	25.27	24.57	27.45	26.32	25.20	24.08	22.96	21.85
487'800 - 488'999	40'650 - 40'749.95	225.83 - 226.38	30.56	29.41	28.28	27.15	26.02	24.90	26.96	25.84	24.71	23.60	22.49	21.38	27.99	27.32	26.65	25.98	25.29	24.60	27.47	26.35	25.22	24.11	22.99	21.88
489'000 - 490'199	40'750 - 40'849.95	226.39 - 226.93	30.58	29.43	28.31	27.18	26.05	24.93	26.98	25.86	24.74	23.63	22.52	21.42	28.01	27.34	26.68	26.00	25.32	24.63	27.49	26.37	25.25	24.14	23.03	21.92
490'200 - 491'399	40'850 - 40'949.95	226.94 - 227.49	30.60	29.45	28.33	27.20	26.08	24.96	27.00	25.88	24.77	23.66	22.55	21.45	28.02	27.36	26.69	26.02	25.34	24.65	27.51	2				

TRANCHES BAREMES IMPOTS A LA SOURCE 2025					TAUX BAREMES IMPOTS A LA SOURCE 2025																					
Année fr.	Mois fr.	A l'heure fr.	A0	A1	A2	A3	A4	A5	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H0	H1	H2	H3	H4	H5
			Personne seule					Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent					Famille monoparentale								
			A déterminer par I/AF					0 enf.	1 enf.	2 enf.	3 enf.	4 enf.	5 enf.	0 enf.	1 enf.	2 enf.	3 enf.	4 enf.	5 enf.	%	1 enf.	2 enf.	3 enf.	4 enf.	5 enf.	
%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%
523'800 - 524'999	43'650 - 43'749.95	242.50 - 243.05	31.13	30.04	28.95	27.88	26.83	25.77	27.58	26.53	25.48	24.44	23.39	22.35	28.49	27.87	27.25	26.63	26.00	25.36	28.05	27.01	25.96	24.91	23.87	22.83
525'000 - 526'199	43'750 - 43'849.95	243.06 - 243.60	31.15	30.06	28.97	27.90	26.85	25.80	27.60	26.55	25.51	24.46	23.42	22.39	28.51	27.89	27.27	26.65	26.02	25.38	28.07	27.03	25.98	24.94	23.90	22.86
526'200 - 527'399	43'850 - 43'949.95	243.61 - 244.16	31.17	30.08	28.99	27.92	26.87	25.83	27.62	26.57	25.53	24.49	23.45	22.41	28.52	27.91	27.29	26.67	26.04	25.41	28.09	27.05	26.01	24.96	23.92	22.88
527'400 - 528'599	43'950 - 44'049.95	244.17 - 244.71	31.19	30.10	29.02	27.94	26.90	25.86	27.63	26.60	25.56	24.52	23.48	22.45	28.54	27.93	27.31	26.69	26.06	25.43	28.11	27.07	26.03	24.99	23.95	22.91
528'600 - 529'799	44'050 - 44'149.95	244.72 - 245.27	31.20	30.12	29.04	27.97	26.93	25.88	27.65	26.62	25.58	24.54	23.50	22.48	28.55	27.94	27.33	26.71	26.08	25.45	28.13	27.09	26.05	25.02	23.98	22.94
529'800 - 530'999	44'150 - 44'249.95	245.28 - 245.82	31.22	30.14	29.06	27.99	26.95	25.91	27.67	26.64	25.60	24.57	23.53	22.50	28.57	27.96	27.35	26.73	26.10	25.48	28.14	27.11	26.07	25.04	24.00	22.97
531'000 - 532'199	44'250 - 44'349.95	245.83 - 246.38	31.24	30.16	29.08	28.01	26.97	25.94	27.69	26.66	25.63	24.59	23.56	22.53	28.58	27.98	27.37	26.75	26.13	25.50	28.16	27.13	26.10	25.06	24.03	23.00
532'200 - 533'399	44'350 - 44'449.95	246.39 - 246.93	31.26	30.18	29.11	28.03	27.00	25.96	27.71	26.68	25.65	24.62	23.59	22.57	28.60	27.99	27.38	26.77	26.15	25.52	28.18	27.15	26.12	25.09	24.06	23.03
533'400 - 534'599	44'450 - 44'549.95	246.94 - 247.49	31.27	30.20	29.13	28.06	27.02	25.99	27.73	26.70	25.67	24.64	23.62	22.59	28.61	28.01	27.40	26.79	26.17	25.54	28.20	27.17	26.14	25.11	24.08	23.06
534'600 - 535'799	44'550 - 44'649.95	247.50 - 248.05	31.29	30.22	29.15	28.08	27.05	26.02	27.75	26.72	25.70	24.67	23.64	22.62	28.63	28.03	27.42	26.81	26.19	25.57	28.22	27.19	26.16	25.14	24.11	23.09
535'800 - 536'999	44'650 - 44'749.95	248.06 - 248.60	31.31	30.24	29.17	28.11	27.07	26.04	27.77	26.74	25.72	24.70	23.67	22.65	28.64	28.04	27.44	26.83	26.21	25.59	28.23	27.21	26.19	25.16	24.14	23.12
537'000 - 538'199	44'750 - 44'849.95	248.61 - 249.16	31.32	30.26	29.19	28.13	27.09	26.07	27.78	26.76	25.74	24.72	23.70	22.68	28.66	28.06	27.45	26.85	26.23	25.61	28.25	27.23	26.21	25.19	24.16	23.14
538'200 - 539'399	44'850 - 44'949.95	249.17 - 249.71	31.34	30.28	29.22	28.15	27.12	26.09	27.80	26.78	25.76	24.75	23.73	22.71	28.67	28.08	27.47	26.87	26.25	25.64	28.27	27.25	26.23	25.21	24.19	23.17
539'400 - 540'599	44'950 - 45'049.95	249.72 - 250.27	31.36	30.30	29.24	28.18	27.14	26.12	27.82	26.80	25.79	24.77	23.75	22.74	28.69	28.09	27.49	26.89	26.28	25.66	28.28	27.27	26.25	25.23	24.22	23.20
540'600 - 541'799	45'050 - 45'149.95	250.28 - 250.82	31.37	30.32	29.26	28.20	27.16	26.14	27.84	26.82	25.81	24.79	23.78	22.77	28.70	28.11	27.51	26.90	26.29	25.68	28.30	27.29	26.27	25.26	24.24	23.23
541'800 - 542'999	45'150 - 45'249.95	250.83 - 251.38	31.39	30.34	29.28	28.22	27.19	26.17	27.86	26.84	25.83	24.82	23.81	22.80	28.72	28.12	27.53	26.92	26.32	25.70	28.32	27.31	26.29	25.28	24.27	23.26
543'000 - 544'199	45'250 - 45'349.95	251.39 - 251.93	31.41	30.35	29.30	28.25	27.21	26.20	27.87	26.86	25.85	24.84	23.83	22.82	28.73	28.14	27.54	26.94	26.34	25.72	28.33	27.32	26.31	25.30	24.29	23.28
544'200 - 545'399	45'350 - 45'449.95	251.94 - 252.49	31.42	30.37	29.32	28.27	27.23	26.22	27.89	26.88	25.88	24.87	23.86	22.85	28.75	28.16	27.56	26.96	26.36	25.75	28.35	27.34	26.34	25.33	24.32	23.31
545'400 - 546'599	45'450 - 45'549.95	252.50 - 253.05	31.44	30.39	29.34	28.30	27.26	26.25	27.91	26.91	25.90	24.89	23.89	22.88	28.76	28.17	27.58	26.98	26.38	25.77	28.37	27.36	26.36	25.35	24.35	23.34
546'600 - 547'799	45'550 - 45'649.95	253.06 - 253.60	31.46	30.41	29.36	28.32	27.28	26.27	27.93	26.92	25.92	24.92	23.91	22.91	28.78	28.19	27.60	27.00	26.40	25.79	28.38	27.38	26.38	25.37	24.37	23.37
547'800 - 548'999	45'650 - 45'749.95	253.61 - 254.16	31.47	30.43	29.39	28.34	27.30	26.30	27.95	26.94	25.94	24.94	23.94	22.94	28.79	28.20	27.61	27.02	26.42	25.81	28.40	27.40	26.40	25.40	24.40	23.40
549'000 - 550'199	45'750 - 45'849.95	254.17 - 254.71	31.49	30.45	29.41	28.37	27.33	26.32	27.96	26.96	25.97	24.97	23.97	22.97	28.81	28.22	27.63	27.04	26.44	25.83	28.42	27.42	26.42	25.42	24.42	23.42
550'200 - 551'399	45'850 - 45'949.95	254.72 - 255.27	31.51	30.47	29.43	28.39	27.35	26.35	27.98	26.98	25.99	24.99	23.99	23.00	28.82	28.24	27.65	27.05	26.46	25.85	28.43	27.44	26.44	25.44	24.45	23.45
551'400 - 552'599	45'950 - 46'049.95	255.28 - 255.82	31.52	30.49	29.45	28.41	27.37	26.37	28.00	27.00	26.01	25.01	24.02	23.02	28.83	28.25	27.67	27.07	26.48	25.88	28.45	27.46	26.46	25.47	24.47	23.48
552'600 - 553'799	46'050 - 46'149.95	255.83 - 256.38	31.54	30.50	29.47	28.43	27.40	26.39	28.01	27.02	26.03	25.04	24.04	23.05	28.85	28.27	27.68	27.09	26.50	25.90	28.47	27.47	26.48	25.49	24.50	23.50
553'800 - 554'999	46'150 - 46'249.95	256.39 - 256.93	31.55	30.52	29.49	28.46	27.42	26.42	28.03	27.04	26.05	25.06	24.07	23.08	28.86	28.28	27.70	27.11	26.52	25.92	28.48	27.49	26.50	25.51	24.52	23.53
555'000 - 556'199	46'250 - 46'349.95	256.94 - 257.49	31.57	30.54	29.51	28.48	27.45	26.44	28.05	27.06	26.07	25.09	24.10	23.11	28.88	28.30	27.72	27.13	26.54	25.94	28.50	27.51	26.52	25.54	24.55	23.56
556'200 - 557'399	46'350 - 46'449.95	257.50 - 258.05	31.59	30.56	29.53	28.50	27.47	26.47	28.07	27.08	26.09	25.11	24.12	23.14	28.89	28.31	27.73	27.15	26.56	25.96	28.51	27.53	26.54	25.56	24.57	23.58
557'400 - 558'599	46'450 - 46'549.95	258.06 - 258.60	31.60	30.58	29.55	28.52	27.50	26.49	28.08	27.10	26.12	25.13	24.15	23.16	28.90	28.33	27.75	27.16	26.58	25.98	28.53	27.55	26.56	25.58	24.60	23.61
558'600 - 559'799	46'550 - 46'649.95	258.61 - 259.16	31.62	30.59	29.57	28.55	27.52	26.52	28.10	27.12	26.14	25.16	24.17	23.19	28.92	28.34	27.77	27.18	26.60	26.00	28.55	27.57	26.59	25.60	24.62	23.64
559'800 - 560'999	46'650 - 46'749.95	259.17 - 259.71	31.63	30.61	29.59	28.57	27.55	26.54	28.12	27.14	26.16	25.18	24.20	23.22	28.93	28.36	27.78	27.20	26.61	26.02	28.56	27.58	26.60	25.62	24.64	23.66
561'000 - 562'199	46'750 - 46'849.95	259.72 - 260.27	31.65	30.63	29.61	28.59	27.57	26.56	28.13	27.16	26.18	25.20	24.22	23.25	28.95	28.37	27.80	27.22	26.63	26.04	28.58	27.60	26.62	25.65	24.67	23.69
562'200 - 563'399	46'850 - 46'949.95	260.28 - 260.82	31.67	30.65	29.63	28.61	27.60	26.59	28.15	27.18	26.20	25.22	24.25	23.27	28.96	28.39	27.82	27.24	26.65	26.07	28.60	27.62	26.65	25.67	24.69	23.72
563'400 - 564'599	46'950 - 47'049.95	260.83 - 261.38	31.68	30.66	29.65	28.63	27.62	26.61	28.17	27.19	26.22	25.25	24.27	23.30	28.97	28.40	27.83	27.25	26.67	26.08	28.61	27.64	26.66	25.69	24.72	23.74
564'600 - 565'799	47'050 - 47'149.95	261.39 - 261.93	31.70	30.68	29.67	28.66	27.64	26.64	28.18	27.21	26.24	25.27	24.30	23.33	28.99	28.42	27.85	27.27	26.69	26.11	28.63	27.66	26.68	25.71	24.74	23.77
565'800 - 566'999	47'150 - 47'249.95	261.94 - 262.49	31.71	30.70	29.69	28.68	27.67	26.66	28.20	27.23	26.26	25.29	24.32	23.35	29.00	28.44	27.87	27.29	26.71	26.13	28.64	27.67	26.70	25.74	24.77	23.80
567'000 - 568'199	47'250 - 47'349.95	262.50 - 263.05	31.73	30.72	29.71	28.70	27.69	26.68	28.22	27.25	26.28	25.31	24.35	23.38	29.01	28.45	27.88	27.31	26.73	26.15	28.66	27.69	26.72	25.76	24.79	23.82
568'200 - 569'399	47'350 - 47'449.95	263.06 - 263.60	31.74	30.74	29.73	28.72	27.71	26.71	28.23	27.27	26.30	25.34	24.37	23.41	29.03	28.46	27.90	27.32	26.75	26.17	28.67	27.71				

TRANCHES BAREMES IMPOTS A LA SOURCE 2025					TAUX BAREMES IMPOTS A LA SOURCE 2025																					
Année fr.	Mois fr.	A l'heure fr.	A0	A1	A2	A3	A4	A5	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H0	H1	H2	H3	H4	H5
			Personne seule					Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent					Famille monoparentale								
			A déterminer par I/AF					0 enf.	1 enf.	2 enf.	3 enf.	4 enf.	5 enf.	0 enf.	1 enf.	2 enf.	3 enf.	4 enf.	5 enf.	%	1 enf.	2 enf.	3 enf.	4 enf.	5 enf.	
%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%
623'400 - 625'799	51'950 - 52'149.95	288.61 - 289.71	32.39	31.47	30.55	29.63	28.72	27.80	28.93	28.05	27.17	26.29	25.41	24.53	29.63	29.11	28.59	28.07	27.55	27.02	29.33	28.45	27.57	26.69	25.81	24.93
625'800 - 628'199	52'150 - 52'349.95	289.72 - 290.82	32.41	31.50	30.58	29.67	28.76	27.84	28.95	28.08	27.20	26.32	25.45	24.57	29.66	29.13	28.61	28.09	27.58	27.06	29.35	28.48	27.60	26.72	25.85	24.97
628'200 - 630'599	52'350 - 52'549.95	290.83 - 291.93	32.43	31.52	30.61	29.70	28.79	27.88	28.98	28.11	27.23	26.36	25.49	24.62	29.69	29.16	28.64	28.12	27.61	27.09	29.38	28.50	27.63	26.76	25.89	25.01
630'600 - 632'999	52'550 - 52'749.95	291.94 - 293.05	32.46	31.55	30.65	29.74	28.83	27.93	29.00	28.13	27.27	26.40	25.53	24.66	29.72	29.18	28.67	28.15	27.64	27.12	29.40	28.53	27.66	26.79	25.92	25.06
633'000 - 635'399	52'750 - 52'949.95	293.06 - 294.16	32.48	31.58	30.68	29.78	28.87	27.97	29.03	28.17	27.30	26.43	25.57	24.70	29.74	29.21	28.70	28.18	27.67	27.15	29.43	28.56	27.70	26.83	25.96	25.10
635'400 - 637'799	52'950 - 53'149.95	294.17 - 295.27	32.51	31.61	30.71	29.81	28.91	28.01	29.06	28.19	27.33	26.47	25.61	24.75	29.77	29.23	28.72	28.21	27.70	27.19	29.45	28.59	27.73	26.86	26.00	25.14
637'800 - 640'199	53'150 - 53'349.95	295.28 - 296.38	32.53	31.64	30.74	29.84	28.95	28.05	29.08	28.22	27.36	26.51	25.65	24.79	29.80	29.26	28.75	28.24	27.73	27.22	29.48	28.62	27.76	26.90	26.04	25.18
640'200 - 642'599	53'350 - 53'549.95	296.39 - 297.49	32.56	31.66	30.77	29.88	28.99	28.09	29.11	28.25	27.40	26.54	25.69	24.83	29.82	29.29	28.78	28.27	27.76	27.25	29.50	28.64	27.79	26.93	26.08	25.22
642'600 - 644'999	53'550 - 53'749.95	297.50 - 298.60	32.58	31.69	30.80	29.91	29.02	28.13	29.14	28.28	27.43	26.58	25.72	24.87	29.85	29.32	28.80	28.30	27.79	27.28	29.53	28.67	27.82	26.97	26.11	25.26
645'000 - 647'399	53'750 - 53'949.95	298.61 - 299.71	32.60	31.72	30.83	29.94	29.06	28.17	29.16	28.31	27.46	26.61	25.76	24.91	29.88	29.35	28.83	28.33	27.82	27.31	29.55	28.70	27.85	27.00	26.15	25.30
647'400 - 649'799	53'950 - 54'149.95	299.72 - 300.82	32.63	31.74	30.86	29.98	29.09	28.21	29.19	28.34	27.49	26.65	25.80	24.95	29.90	29.38	28.86	28.35	27.85	27.35	29.58	28.72	27.88	27.03	26.18	25.34
649'800 - 652'199	54'150 - 54'349.95	300.83 - 301.93	32.65	31.77	30.89	30.01	29.13	28.25	29.21	28.37	27.52	26.68	25.84	24.99	29.93	29.40	28.88	28.38	27.88	27.38	29.60	28.75	27.91	27.07	26.22	25.38
652'200 - 654'599	54'350 - 54'549.95	301.94 - 303.05	32.67	31.80	30.92	30.04	29.17	28.29	29.24	28.40	27.55	26.71	25.87	25.03	29.96	29.43	28.91	28.41	27.91	27.41	29.63	28.78	27.94	27.10	26.26	25.42
654'600 - 656'999	54'550 - 54'749.95	303.06 - 304.16	32.70	31.82	30.95	30.08	29.20	28.33	29.26	28.42	27.58	26.75	25.91	25.07	29.98	29.46	28.93	28.44	27.94	27.44	29.65	28.80	27.97	27.13	26.29	25.46
657'000 - 659'399	54'750 - 54'949.95	304.17 - 305.27	32.72	31.85	30.98	30.11	29.24	28.37	29.29	28.45	27.62	26.78	25.95	25.11	30.01	29.49	28.97	28.47	27.97	27.47	29.68	28.83	28.00	27.16	26.33	25.49
659'400 - 661'799	54'950 - 55'149.95	305.28 - 306.38	32.74	31.87	31.01	30.14	29.27	28.41	29.32	28.48	27.65	26.82	25.98	25.15	30.03	29.52	28.99	28.49	28.00	27.50	29.70	28.86	28.03	27.19	26.36	25.53
661'800 - 664'199	55'150 - 55'349.95	306.39 - 307.49	32.76	31.90	31.04	30.17	29.31	28.44	29.34	28.51	27.68	26.85	26.02	25.19	30.06	29.54	29.02	28.52	28.02	27.53	29.72	28.89	28.05	27.23	26.40	25.57
664'200 - 666'599	55'350 - 55'549.95	307.50 - 308.60	32.79	31.92	31.06	30.20	29.34	28.48	29.37	28.53	27.71	26.88	26.06	25.23	30.08	29.57	29.05	28.55	28.05	27.56	29.75	28.91	28.08	27.26	26.43	25.61
666'600 - 668'999	55'550 - 55'749.95	308.61 - 309.71	32.81	31.95	31.09	30.24	29.38	28.52	29.39	28.56	27.74	26.91	26.09	25.27	30.11	29.60	29.08	28.57	28.08	27.59	29.77	28.94	28.11	27.29	26.47	25.65
669'000 - 671'399	55'750 - 55'949.95	309.72 - 310.82	32.83	31.98	31.12	30.27	29.41	28.56	29.42	28.59	27.77	26.95	26.13	25.31	30.13	29.62	29.11	28.60	28.11	27.62	29.79	28.97	28.14	27.32	26.50	25.68
671'400 - 673'799	55'950 - 56'149.95	310.83 - 311.93	32.85	32.00	31.15	30.30	29.45	28.59	29.44	28.62	27.79	26.98	26.16	25.35	30.16	29.65	29.14	28.63	28.14	27.65	29.82	28.99	28.17	27.35	26.53	25.72
673'800 - 676'199	56'150 - 56'349.95	311.94 - 313.05	32.87	32.02	31.18	30.33	29.48	28.63	29.46	28.64	27.82	27.01	26.20	25.38	30.18	29.68	29.17	28.66	28.17	27.68	29.84	29.02	28.20	27.38	26.57	25.75
676'200 - 678'599	56'350 - 56'549.95	313.06 - 314.16	32.90	32.05	31.20	30.36	29.51	28.67	29.49	28.67	27.85	27.04	26.23	25.42	30.21	29.70	29.20	28.69	28.20	27.71	29.86	29.04	28.23	27.41	26.60	25.79
678'600 - 680'999	56'550 - 56'749.95	314.17 - 315.27	32.92	32.07	31.23	30.39	29.55	28.70	29.51	28.70	27.88	27.07	26.27	25.46	30.23	29.73	29.22	28.72	28.22	27.74	29.89	29.07	28.25	27.44	26.63	25.83
681'000 - 683'399	56'750 - 56'949.95	315.28 - 316.38	32.94	32.10	31.26	30.42	29.58	28.74	29.54	28.72	27.91	27.10	26.30	25.50	30.25	29.75	29.25	28.75	28.25	27.77	29.92	29.09	28.28	27.47	26.67	25.86
683'400 - 685'799	56'950 - 57'149.95	316.39 - 317.49	32.96	32.12	31.29	30.45	29.61	28.78	29.56	28.75	27.94	27.14	26.34	25.53	30.28	29.78	29.28	28.78	28.28	27.80	29.94	29.12	28.31	27.50	26.70	25.90
685'800 - 688'199	57'150 - 57'349.95	317.50 - 318.60	32.98	32.15	31.31	30.48	29.65	28.81	29.59	28.78	27.97	27.17	26.37	25.57	30.30	29.81	29.31	28.80	28.30	27.83	29.97	29.14	28.34	27.53	26.73	25.93
688'200 - 690'599	57'350 - 57'549.95	318.61 - 319.71	33.00	32.17	31.34	30.51	29.68	28.85	29.61	28.80	28.00	27.20	26.40	25.60	30.32	29.83	29.33	28.83	28.33	27.85	30.00	29.17	28.37	27.56	26.76	25.97
690'600 - 692'999	57'550 - 57'749.95	319.72 - 320.82	33.02	32.19	31.36	30.54	29.71	28.88	29.64	28.83	28.03	27.23	26.43	25.64	30.35	29.86	29.36	28.86	28.36	27.88	30.02	29.19	28.39	27.59	26.80	26.00
693'000 - 695'399	57'750 - 57'949.95	320.83 - 321.93	33.04	32.22	31.39	30.57	29.74	28.92	29.67	28.86	28.06	27.26	26.47	25.68	30.37	29.88	29.39	28.89	28.39	27.91	30.05	29.22	28.42	27.62	26.83	26.04
695'400 - 697'799	57'950 - 58'149.95	321.94 - 323.05	33.06	32.24	31.42	30.60	29.77	28.95	29.70	28.88	28.08	27.29	26.50	25.71	30.39	29.91	29.41	28.92	28.42	27.94	30.07	29.25	28.45	27.65	26.86	26.07
697'800 - 700'199	58'150 - 58'349.95	323.06 - 324.16	33.08	32.26	31.44	30.62	29.80	28.98	29.72	28.91	28.11	27.32	26.53	25.75	30.42	29.93	29.44	28.95	28.45	27.97	30.10	29.27	28.47	27.68	26.89	26.11
700'200 - 702'599	58'350 - 58'549.95	324.17 - 325.27	33.10	32.29	31.47	30.65	29.84	29.02	29.75	28.93	28.14	27.35	26.57	25.78	30.44	29.96	29.47	28.98	28.48	28.00	30.13	29.30	28.50	27.71	26.92	26.14
702'600 - 704'999	58'550 - 58'749.95	325.28 - 326.38	33.12	32.31	31.49	30.68	29.87	29.05	29.78	28.96	28.17	27.38	26.60	25.82	30.46	29.98	29.49	29.01	28.51	28.02	30.15	29.33	28.53	27.74	26.95	26.17
705'000 - 707'399	58'750 - 58'949.95	326.39 - 327.49	33.14	32.33	31.52	30.71	29.90	29.09	29.80	28.99	28.20	27.41	26.63	25.85	30.48	30.00	29.52	29.03	28.54	28.05	30.17	29.36	28.55	27.77	26.98	26.21
707'400 - 709'799	58'950 - 59'149.95	327.50 - 328.60	33.16	32.35	31.54	30.74	29.93	29.12	29.83	29.02	28.22	27.44	26.66	25.89	30.51	30.03	29.55	29.06	28.57	28.08	30.20	29.39	28.58	27.80	27.01	26.24
709'800 - 712'199	59'150 - 59'349.95	328.61 - 329.71	33.18	32.38	31.57	30.76	29.96	29.15	29.86	29.05	28.25	27.47	26.69	25.92	30.53	30.05	29.57	29.09	28.60	28.11	30.22	29.41	28.61	27.83	27.05	26.27
712'200 - 714'599	59'350 - 59'549.95	329.72 - 330.82	33.20	32.40	31.59	30.79	29.99	29.19	29.88	29.07	28.28	27.50	26.72	25.95	30.55	30.07	29.60	29.12	28.63	28.14	30.24	29.				

TRANCHES BAREMES IMPOTS A LA SOURCE 2025					TAUX BAREMES IMPOTS A LA SOURCE 2025																					
Année fr.	Mois fr.	A l'heure fr.	A0	A1	A2	A3	A4	A5	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H0	H1	H2	H3	H4	H5
			Personne seule					Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent					Famille monoparentale								
			A déterminer par I/AF					0 enf.	1 enf.	2 enf.	3 enf.	4 enf.	5 enf.	0 enf.	1 enf.	2 enf.	3 enf.	4 enf.	5 enf.	%	1 enf.	2 enf.	3 enf.	4 enf.	5 enf.	
%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%
779'400 - 781'799	64'950 - 65'149.95	360.83 - 361.93	33.72	32.97	32.23	31.49	30.76	30.03	30.54	29.80	29.06	28.33	27.59	26.85	31.11	30.68	30.25	29.81	29.38	28.94	30.87	30.14	29.40	28.66	27.92	27.19
781'800 - 784'199	65'150 - 65'349.95	361.94 - 363.05	33.74	32.99	32.25	31.52	30.78	30.05	30.56	29.82	29.09	28.35	27.62	26.88	31.13	30.70	30.27	29.84	29.40	28.96	30.89	30.16	29.42	28.69	27.95	27.22
784'200 - 786'599	65'350 - 65'549.95	363.06 - 364.16	33.76	33.01	32.27	31.54	30.81	30.08	30.58	29.85	29.11	28.38	27.65	26.91	31.15	30.72	30.29	29.86	29.42	28.99	30.91	30.18	29.45	28.71	27.98	27.25
786'600 - 788'999	65'550 - 65'749.95	364.17 - 365.27	33.77	33.03	32.29	31.56	30.83	30.11	30.60	29.87	29.14	28.41	27.68	26.95	31.17	30.74	30.31	29.88	29.45	29.01	30.94	30.20	29.47	28.74	28.01	27.28
789'000 - 791'399	65'750 - 65'949.95	365.28 - 366.38	33.79	33.05	32.32	31.58	30.86	30.13	30.62	29.89	29.17	28.44	27.71	26.98	31.19	30.76	30.33	29.90	29.47	29.04	30.96	30.23	29.50	28.77	28.04	27.31
791'400 - 793'799	65'950 - 66'149.95	366.39 - 367.49	33.81	33.07	32.34	31.60	30.88	30.16	30.64	29.92	29.19	28.46	27.74	27.01	31.21	30.78	30.35	29.93	29.50	29.06	30.97	30.25	29.52	28.79	28.07	27.34
793'800 - 796'199	66'150 - 66'349.95	367.50 - 368.60	33.83	33.09	32.36	31.63	30.91	30.19	30.66	29.94	29.22	28.49	27.77	27.04	31.22	30.80	30.38	29.95	29.52	29.09	30.99	30.27	29.55	28.82	28.10	27.37
796'200 - 798'599	66'350 - 66'549.95	368.61 - 369.71	33.84	33.11	32.38	31.65	30.93	30.21	30.69	29.96	29.24	28.52	27.80	27.07	31.24	30.82	30.40	29.97	29.54	29.11	31.01	30.29	29.57	28.85	28.13	27.40
798'600 - 800'999	66'550 - 66'749.95	369.72 - 370.82	33.86	33.13	32.40	31.67	30.95	30.24	30.71	29.99	29.27	28.55	27.83	27.11	31.26	30.84	30.42	29.99	29.57	29.14	31.03	30.31	29.59	28.87	28.15	27.43
801'000 - 803'399	66'750 - 66'949.95	370.83 - 371.93	33.88	33.15	32.42	31.70	30.98	30.26	30.73	30.01	29.29	28.57	27.85	27.14	31.28	30.86	30.44	30.01	29.59	29.16	31.05	30.34	29.62	28.90	28.18	27.46
803'400 - 805'799	66'950 - 67'149.95	371.94 - 373.05	33.90	33.17	32.45	31.72	31.00	30.29	30.75	30.03	29.32	28.60	27.88	27.17	31.29	30.88	30.46	30.04	29.61	29.19	31.07	30.36	29.64	28.93	28.21	27.49
805'800 - 808'199	67'150 - 67'349.95	373.06 - 374.16	33.91	33.19	32.47	31.74	31.03	30.32	30.77	30.05	29.34	28.63	27.91	27.20	31.31	30.90	30.48	30.06	29.64	29.21	31.09	30.38	29.66	28.95	28.24	27.52
808'200 - 810'599	67'350 - 67'549.95	374.17 - 375.27	33.93	33.21	32.49	31.77	31.05	30.34	30.79	30.08	29.36	28.65	27.94	27.23	31.33	30.91	30.50	30.08	29.66	29.24	31.11	30.40	29.69	28.98	28.26	27.55
810'600 - 812'999	67'550 - 67'749.95	375.28 - 376.38	33.94	33.23	32.51	31.79	31.07	30.37	30.81	30.10	29.39	28.68	27.97	27.26	31.35	30.93	30.52	30.10	29.68	29.26	31.13	30.42	29.71	29.00	28.29	27.58
813'000 - 815'399	67'750 - 67'949.95	376.39 - 377.49	33.96	33.25	32.53	31.81	31.10	30.39	30.83	30.12	29.41	28.70	28.00	27.29	31.36	30.95	30.54	30.12	29.70	29.28	31.15	30.44	29.73	29.03	28.32	27.61
815'400 - 817'799	67'950 - 68'149.95	377.50 - 378.60	33.98	33.26	32.55	31.83	31.12	30.42	30.85	30.14	29.44	28.73	28.03	27.32	31.38	30.97	30.56	30.14	29.73	29.31	31.17	30.46	29.76	29.05	28.35	27.64
817'800 - 820'199	68'150 - 68'349.95	378.61 - 379.71	33.99	33.28	32.57	31.86	31.14	30.44	30.87	30.16	29.46	28.76	28.05	27.35	31.40	30.99	30.58	30.16	29.75	29.33	31.19	30.48	29.78	29.08	28.37	27.67
820'200 - 822'599	68'350 - 68'549.95	379.72 - 380.82	34.01	33.30	32.59	31.88	31.17	30.47	30.89	30.18	29.48	28.78	28.08	27.38	31.41	31.01	30.60	30.19	29.77	29.35	31.21	30.50	29.80	29.10	28.40	27.70
822'600 - 824'999	68'550 - 68'749.95	380.83 - 381.93	34.03	33.32	32.61	31.90	31.19	30.49	30.90	30.21	29.51	28.81	28.11	27.41	31.43	31.02	30.62	30.21	29.79	29.38	31.22	30.52	29.83	29.13	28.43	27.73
825'000 - 827'399	68'750 - 68'949.95	381.94 - 383.05	34.04	33.34	32.63	31.92	31.22	30.52	30.92	30.23	29.53	28.83	28.14	27.44	31.45	31.04	30.63	30.23	29.81	29.40	31.24	30.54	29.85	29.15	28.45	27.76
827'400 - 829'799	68'950 - 69'149.95	383.06 - 384.16	34.06	33.35	32.65	31.95	31.24	30.54	30.94	30.25	29.55	28.86	28.16	27.47	31.47	31.06	30.66	30.25	29.84	29.42	31.26	30.56	29.87	29.17	28.48	27.78
829'800 - 832'199	69'150 - 69'349.95	384.17 - 385.27	34.08	33.37	32.67	31.97	31.27	30.57	30.96	30.27	29.58	28.88	28.19	27.50	31.48	31.08	30.67	30.27	29.86	29.45	31.28	30.59	29.89	29.20	28.51	27.81
832'200 - 834'599	69'350 - 69'549.95	385.28 - 386.38	34.09	33.39	32.69	31.99	31.29	30.59	30.98	30.29	29.60	28.91	28.22	27.53	31.50	31.10	30.69	30.29	29.88	29.47	31.30	30.60	29.91	29.22	28.53	27.84
834'600 - 836'999	69'550 - 69'749.95	386.39 - 387.49	34.11	33.41	32.71	32.01	31.31	30.62	31.00	30.31	29.62	28.93	28.24	27.55	31.51	31.11	30.71	30.31	29.90	29.49	31.31	30.62	29.93	29.25	28.56	27.87
837'000 - 839'399	69'750 - 69'949.95	387.50 - 388.60	34.12	33.43	32.73	32.03	31.34	30.64	31.02	30.33	29.64	28.96	28.27	27.58	31.53	31.13	30.73	30.33	29.92	29.52	31.33	30.64	29.96	29.27	28.58	27.90
839'400 - 841'799	69'950 - 70'149.95	388.61 - 389.71	34.14	33.44	32.75	32.06	31.36	30.67	31.04	30.35	29.67	28.98	28.30	27.61	31.55	31.15	30.75	30.35	29.94	29.54	31.35	30.66	29.98	29.29	28.61	27.92
841'800 - 844'199	70'150 - 70'349.95	389.72 - 390.82	34.15	33.46	32.77	32.08	31.38	30.69	31.06	30.37	29.69	29.01	28.32	27.64	31.56	31.17	30.77	30.37	29.96	29.56	31.37	30.68	30.00	29.32	28.63	27.95
844'200 - 846'599	70'350 - 70'549.95	390.83 - 391.93	34.17	33.48	32.79	32.10	31.41	30.72	31.07	30.39	29.71	29.03	28.35	27.67	31.58	31.18	30.78	30.39	29.98	29.58	31.38	30.70	30.02	29.34	28.66	27.98
846'600 - 848'999	70'550 - 70'749.95	391.94 - 393.05	34.18	33.50	32.81	32.12	31.43	30.74	31.09	30.41	29.73	29.05	28.38	27.70	31.59	31.20	30.80	30.41	30.01	29.60	31.40	30.72	30.04	29.36	28.68	28.01
849'000 - 851'399	70'750 - 70'949.95	393.06 - 394.16	34.20	33.51	32.83	32.14	31.45	30.77	31.11	30.43	29.76	29.08	28.40	27.72	31.61	31.22	30.82	30.43	30.03	29.63	31.42	30.74	30.06	29.39	28.71	28.03
851'400 - 853'799	70'950 - 71'149.95	394.17 - 395.27	34.21	33.53	32.84	32.16	31.48	30.79	31.13	30.45	29.78	29.10	28.43	27.75	31.63	31.23	30.84	30.44	30.05	29.65	31.44	30.76	30.08	29.41	28.73	28.06
853'800 - 856'199	71'150 - 71'349.95	395.28 - 396.38	34.23	33.55	32.86	32.18	31.50	30.82	31.15	30.47	29.80	29.12	28.45	27.78	31.64	31.25	30.86	30.46	30.07	29.67	31.45	30.78	30.10	29.43	28.76	28.08
856'200 - 858'599	71'350 - 71'549.95	396.39 - 397.49	34.24	33.56	32.88	32.20	31.52	30.84	31.16	30.49	29.82	29.15	28.48	27.81	31.66	31.27	30.88	30.48	30.09	29.69	31.47	30.80	30.13	29.45	28.78	28.11
858'600 - 860'999	71'550 - 71'749.95	397.50 - 398.60	34.26	33.58	32.90	32.22	31.54	30.87	31.18	30.51	29.84	29.17	28.50	27.83	31.67	31.28	30.89	30.50	30.11	29.71	31.49	30.82	30.15	29.48	28.81	28.14
861'000 - 863'399	71'750 - 71'949.95	398.61 - 399.71	34.27	33.60	32.92	32.24	31.57	30.89	31.20	30.53	29.86	29.19	28.53	27.86	31.69	31.30	30.91	30.52	30.13	29.73	31.50	30.83	30.17	29.50	28.83	28.16
863'400 - 865'799	71'950 - 72'149.95	399.72 - 400.82	34.29	33.61	32.94	32.26	31.59	30.91	31.22	30.55	29.89	29.22	28.55	27.89	31.70	31.32	30.93	30.54	30.15	29.76	31.52	30.85	30.19	29.52	28.86	28.19
865'800 - 868'199	72'150 - 72'349.95	400.83 - 401.93	34.30	33.63	32.96	32.28	31.61	30.94	31.23	30.57	29.91	29.24	28.58	27.91	31.72	31.33	30.95	30.56	30.17	29.78	31.54	30.87	30.21	29.54	28.88	28.22
868'200 - 870'599	72'350 - 72'549.95	401.94 - 403.05	34.32	33.65	32.97	32.30	31.63	30.96	31.25	30.59	29.93	29.26	28.60	27.94	31.73	31.35	30.96	30.58	30.19	29.80	31.55	30.89				

TRANCHES BAREMES IMPOTS A LA SOURCE 2025					TAUX BAREMES IMPOTS A LA SOURCE 2025																					
Année fr.	Mois fr.	A l'heure fr.	A0	A1	A2	A3	A4	A5	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H0	H1	H2	H3	H4	H5
			Personne seule					Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent					Famille monoparentale								
			A déterminer par I/AF					0 enf.	1 enf.	2 enf.	3 enf.	4 enf.	5 enf.	0 enf.	1 enf.	2 enf.	3 enf.	4 enf.	5 enf.	%	1 enf.	2 enf.	3 enf.	4 enf.	5 enf.	
%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%
1091'400 - 1093'799	90'950 - 91'149.95	505.28 - 506.38	35.57	35.05	34.53	34.00	33.48	32.96	33.10	32.57	32.03	31.49	30.94	30.40	33.44	33.14	32.83	32.52	32.21	31.90	33.34	32.81	32.27	31.73	31.19	30.65
1093'800 - 1096'199	91'150 - 91'349.95	506.39 - 507.49	35.58	35.06	34.54	34.02	33.50	32.98	33.12	32.58	32.05	31.51	30.97	30.42	33.46	33.15	32.84	32.53	32.22	31.91	33.36	32.82	32.29	31.75	31.22	30.67
1096'200 - 1098'599	91'350 - 91'549.95	507.50 - 508.60	35.59	35.07	34.55	34.03	33.51	32.99	33.13	32.60	32.06	31.53	30.99	30.45	33.47	33.16	32.86	32.55	32.24	31.93	33.37	32.84	32.31	31.77	31.24	30.69
1098'600 - 1100'999	91'550 - 91'749.95	508.61 - 509.71	35.60	35.08	34.57	34.05	33.53	33.01	33.15	32.61	32.08	31.55	31.01	30.47	33.48	33.18	32.87	32.57	32.26	31.95	33.39	32.86	32.32	31.79	31.26	30.72
1101'000 - 1103'399	91'750 - 91'949.95	509.72 - 510.82	35.61	35.10	34.58	34.06	33.54	33.03	33.16	32.63	32.10	31.57	31.03	30.49	33.50	33.19	32.89	32.58	32.27	31.96	33.40	32.87	32.34	31.81	31.27	30.74
1103'400 - 1105'799	91'950 - 92'149.95	510.83 - 511.93	35.63	35.11	34.59	34.08	33.56	33.04	33.18	32.65	32.12	31.58	31.05	30.52	33.51	33.21	32.90	32.60	32.29	31.98	33.42	32.89	32.36	31.82	31.29	30.76
1105'800 - 1108'199	92'150 - 92'349.95	511.94 - 513.05	35.64	35.12	34.61	34.09	33.57	33.06	33.19	32.66	32.13	31.60	31.07	30.54	33.52	33.22	32.92	32.61	32.31	32.00	33.43	32.90	32.37	31.84	31.31	30.78
1108'200 - 1110'599	92'350 - 92'549.95	513.06 - 514.16	35.65	35.13	34.62	34.10	33.59	33.08	33.21	32.68	32.15	31.62	31.09	30.56	33.54	33.24	32.93	32.63	32.32	32.02	33.45	32.92	32.39	31.86	31.33	30.80
1110'600 - 1112'999	92'550 - 92'749.95	514.17 - 515.27	35.66	35.14	34.63	34.12	33.60	33.09	33.22	32.69	32.17	31.64	31.11	30.58	33.55	33.25	32.95	32.64	32.34	32.03	33.46	32.93	32.40	31.88	31.35	30.82
1113'000 - 1115'399	92'750 - 92'949.95	515.28 - 516.38	35.67	35.16	34.64	34.13	33.62	33.11	33.24	32.71	32.18	31.66	31.13	30.60	33.56	33.26	32.96	32.66	32.35	32.05	33.47	32.95	32.42	31.89	31.37	30.84
1115'400 - 1117'799	92'950 - 93'149.95	516.39 - 517.49	35.68	35.17	34.66	34.15	33.63	33.12	33.25	32.72	32.20	31.67	31.15	30.62	33.58	33.28	32.98	32.67	32.37	32.07	33.49	32.96	32.44	31.91	31.39	30.86
1117'800 - 1120'199	93'150 - 93'349.95	517.50 - 518.60	35.69	35.18	34.67	34.16	33.65	33.14	33.26	32.74	32.22	31.69	31.17	30.64	33.59	33.29	32.99	32.69	32.39	32.08	33.50	32.98	32.45	31.93	31.40	30.88
1120'200 - 1122'599	93'350 - 93'549.95	518.61 - 519.71	35.70	35.19	34.68	34.17	33.66	33.16	33.28	32.76	32.23	31.71	31.19	30.66	33.60	33.31	33.01	32.70	32.40	32.10	33.51	32.99	32.47	31.95	31.42	30.90
1122'600 - 1124'999	93'550 - 93'749.95	519.72 - 520.82	35.71	35.20	34.70	34.19	33.68	33.17	33.29	32.77	32.25	31.73	31.21	30.68	33.62	33.32	33.02	32.72	32.42	32.12	33.53	33.01	32.49	31.96	31.44	30.92
1125'000 - 1127'399	93'750 - 93'949.95	520.83 - 521.93	35.72	35.21	34.71	34.20	33.69	33.19	33.31	32.79	32.27	31.75	31.23	30.70	33.63	33.33	33.04	32.74	32.44	32.13	33.54	33.02	32.50	31.98	31.46	30.94
1127'400 - 1129'799	93'950 - 94'149.95	521.94 - 523.05	35.73	35.23	34.72	34.21	33.71	33.20	33.32	32.80	32.28	31.76	31.24	30.72	33.64	33.35	33.05	32.75	32.45	32.15	33.56	33.04	32.52	32.00	31.48	30.96
1129'800 - 1132'199	94'150 - 94'349.95	523.06 - 524.16	35.74	35.24	34.73	34.23	33.72	33.22	33.34	32.82	32.30	31.78	31.26	30.74	33.66	33.36	33.06	32.77	32.47	32.17	33.57	33.05	32.53	32.01	31.50	30.98
1132'200 - 1134'599	94'350 - 94'549.95	524.17 - 525.27	35.75	35.25	34.75	34.24	33.74	33.23	33.35	32.83	32.31	31.80	31.28	30.76	33.67	33.37	33.08	32.78	32.48	32.18	33.58	33.07	32.55	32.03	31.51	31.00
1134'600 - 1136'999	94'550 - 94'749.95	525.28 - 526.38	35.76	35.26	34.76	34.25	33.75	33.25	33.36	32.85	32.33	31.81	31.30	30.78	33.68	33.39	33.09	32.80	32.50	32.20	33.60	33.08	32.56	32.05	31.53	31.02
1137'000 - 1139'399	94'750 - 94'949.95	526.39 - 527.49	35.77	35.27	34.77	34.27	33.77	33.27	33.38	32.86	32.35	31.83	31.32	30.80	33.70	33.40	33.11	32.81	32.51	32.22	33.61	33.09	32.58	32.06	31.55	31.03
1139'400 - 1141'799	94'950 - 95'149.95	527.50 - 528.60	35.78	35.28	34.78	34.28	33.78	33.28	33.39	32.88	32.36	31.85	31.34	30.82	33.71	33.41	33.12	32.83	32.53	32.23	33.62	33.11	32.60	32.08	31.57	31.05
1141'800 - 1144'199	95'150 - 95'349.95	528.61 - 529.71	35.79	35.29	34.79	34.30	33.80	33.30	33.41	32.89	32.38	31.87	31.35	30.84	33.72	33.43	33.13	32.84	32.54	32.25	33.64	33.12	32.61	32.10	31.59	31.07
1144'200 - 1146'599	95'350 - 95'549.95	529.72 - 530.82	35.80	35.30	34.81	34.31	33.81	33.31	33.42	32.91	32.39	31.88	31.37	30.86	33.73	33.44	33.15	32.85	32.56	32.26	33.65	33.14	32.63	32.11	31.60	31.09
1146'600 - 1148'999	95'550 - 95'749.95	530.83 - 531.93	35.81	35.32	34.82	34.32	33.82	33.33	33.43	32.92	32.41	31.90	31.39	30.88	33.75	33.45	33.16	32.87	32.57	32.28	33.66	33.15	32.64	32.13	31.62	31.11
1149'000 - 1151'399	95'750 - 95'949.95	531.94 - 533.05	35.82	35.33	34.83	34.34	33.84	33.34	33.45	32.94	32.43	31.92	31.41	30.90	33.76	33.47	33.18	32.88	32.59	32.30	33.68	33.17	32.66	32.15	31.64	31.13
1151'400 - 1153'799	95'950 - 96'149.95	533.06 - 534.16	35.83	35.34	34.84	34.35	33.85	33.36	33.46	32.95	32.44	31.93	31.42	30.92	33.77	33.48	33.19	32.90	32.61	32.31	33.69	33.18	32.67	32.16	31.65	31.15
1153'800 - 1156'199	96'150 - 96'349.95	534.17 - 535.27	35.84	35.35	34.85	34.36	33.87	33.37	33.47	32.96	32.46	31.95	31.44	30.93	33.78	33.49	33.20	32.91	32.62	32.33	33.70	33.19	32.69	32.18	31.67	31.16
1156'200 - 1158'599	96'350 - 96'549.95	535.28 - 536.38	35.85	35.36	34.87	34.37	33.88	33.39	33.49	32.98	32.47	31.97	31.46	30.95	33.80	33.51	33.22	32.93	32.64	32.34	33.72	33.21	32.70	32.20	31.69	31.18
1158'600 - 1160'999	96'550 - 96'749.95	536.39 - 537.49	35.86	35.37	34.88	34.39	33.90	33.40	33.50	32.99	32.49	31.98	31.48	30.97	33.81	33.52	33.23	32.94	32.65	32.36	33.73	33.22	32.72	32.21	31.71	31.20
1161'000 - 1163'399	96'750 - 96'949.95	537.50 - 538.60	35.87	35.38	34.89	34.40	33.91	33.42	33.51	33.01	32.50	32.00	31.49	30.99	33.82	33.53	33.24	32.96	32.66	32.37	33.74	33.24	32.73	32.23	31.72	31.22
1163'400 - 1165'799	96'950 - 97'149.95	538.61 - 539.71	35.88	35.39	34.90	34.41	33.92	33.43	33.53	33.02	32.52	32.02	31.51	31.01	33.83	33.55	33.26	32.97	32.68	32.39	33.75	33.25	32.75	32.24	31.74	31.24
1165'800 - 1168'199	97'150 - 97'349.95	539.72 - 540.82	35.89	35.40	34.91	34.43	33.94	33.45	33.54	33.04	32.53	32.03	31.53	31.03	33.85	33.56	33.27	32.98	32.70	32.41	33.77	33.26	32.76	32.26	31.76	31.25
1168'200 - 1170'599	97'350 - 97'549.95	540.83 - 541.93	35.90	35.41	34.93	34.44	33.95	33.46	33.55	33.05	32.55	32.05	31.55	31.05	33.86	33.57	33.29	33.00	32.71	32.42	33.78	33.28	32.78	32.28	31.77	31.27
1170'600 - 1172'999	97'550 - 97'749.95	541.94 - 543.05	35.91	35.42	34.94	34.45	33.96	33.48	33.57	33.07	32.56	32.06	31.56	31.06	33.87	33.58	33.30	33.01	32.72	32.44	33.79	33.29	32.79	32.29	31.79	31.29
1173'000 - 1175'399	97'750 - 97'949.95	543.06 - 544.16	35.92	35.44	34.95	34.46	33.98	33.49	33.58	33.08	32.58	32.08	31.58	31.08	33.88	33.60	33.31	33.03	32.74	32.45	33.80	33.31	32.81	32.31	31.81	31.31
1175'400 - 1177'799	97'950 - 98'149.95	544.17 - 545.27	35.93	35.45	34.96	34.48	33.99	33.51	33.59	33.09	32.60	32.10	31.60	31.10	33.89	33.61	33.33	33.04	32.75	32.47	33.82	33.32	32.82	32.32	31.82	31.33
1177'800 - 1180'199	98'150 - 98'349.95	545.28 - 546.38	35.94	35.46	34.97	34.49	34.00	33.52	33.60	33.11	32.61	32.11	31.62	31.12	33.91	33.62	33.34	33.05	32.77	32.48	33.83	33.33	32.83	32.34	31.84	31.34
1180'200 - 1182'599	98'350 - 98'549.95	546.39 - 547.49	35.95	35.47	34.98	34.50	34.02	33.53	33.62	33.12	32.63	32.13	31.63	31.14</												

TRANCHES BAREMES IMPOTS A LA SOURCE 2025					TAUX BAREMES IMPOTS A LA SOURCE 2025																					
Année fr.	Mois fr.	A l'heure fr.	A0	A1	A2	A3	A4	A5	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H0	H1	H2	H3	H4	H5
			Personne seule					Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent					Famille monoparentale								
			A déterminer par l'AFIC					0 enf.	1 enf.	2 enf.	3 enf.	4 enf.	5 enf.	0 enf.	1 enf.	2 enf.	3 enf.	4 enf.	5 enf.	%	1 enf.	2 enf.	3 enf.	4 enf.	5 enf.	
			%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%
1'247'400 - 1'249'799	103'950 - 104'149.95	577.50 - 578.60	36.20	35.74	35.29	34.83	34.37	33.92	33.96	33.49	33.02	32.55	32.08	31.61	34.23	33.97	33.70	33.43	33.16	32.90	34.17	33.70	33.23	32.76	32.29	31.82
1'249'800 - 1'252'199	104'150 - 104'349.95	578.61 - 579.71	36.21	35.75	35.30	34.84	34.39	33.93	33.97	33.50	33.03	32.56	32.10	31.63	34.24	33.98	33.71	33.45	33.18	32.91	34.18	33.71	33.25	32.78	32.31	31.84
1'252'200 - 1'254'599	104'350 - 104'549.95	579.72 - 580.82	36.22	35.76	35.31	34.85	34.40	33.94	33.98	33.51	33.05	32.58	32.11	31.64	34.26	33.99	33.72	33.46	33.19	32.92	34.19	33.73	33.26	32.79	32.32	31.86
1'254'600 - 1'256'999	104'550 - 104'749.95	580.83 - 581.93	36.23	35.77	35.32	34.86	34.41	33.95	33.99	33.53	33.06	32.59	32.13	31.66	34.27	34.00	33.74	33.47	33.20	32.94	34.20	33.74	33.27	32.80	32.34	31.87
1'257'000 - 1'259'399	104'750 - 104'949.95	581.94 - 583.05	36.23	35.78	35.33	34.87	34.42	33.97	34.00	33.54	33.07	32.61	32.14	31.68	34.28	34.01	33.75	33.48	33.22	32.95	34.22	33.75	33.28	32.82	32.35	31.89
1'259'400 - 1'261'799	104'950 - 105'149.95	583.06 - 584.16	36.24	35.79	35.34	34.89	34.43	33.98	34.02	33.55	33.09	32.62	32.16	31.69	34.29	34.02	33.76	33.49	33.23	32.96	34.23	33.76	33.30	32.83	32.37	31.90
1'261'800 - 1'264'199	105'150 - 105'349.95	584.17 - 585.27	36.25	35.80	35.35	34.90	34.44	33.99	34.03	33.56	33.10	32.64	32.17	31.71	34.30	34.03	33.77	33.51	33.24	32.98	34.24	33.77	33.31	32.85	32.38	31.92
1'264'200 - 1'266'599	105'350 - 105'549.95	585.28 - 586.38	36.26	35.81	35.36	34.91	34.46	34.00	34.04	33.58	33.11	32.65	32.19	31.72	34.31	34.05	33.78	33.52	33.25	32.99	34.25	33.78	33.32	32.86	32.39	31.93
1'266'600 - 1'268'999	105'550 - 105'749.95	586.39 - 587.49	36.27	35.82	35.37	34.92	34.47	34.02	34.05	33.59	33.13	32.66	32.20	31.74	34.32	34.06	33.79	33.53	33.27	33.00	34.26	33.80	33.33	32.87	32.41	31.95
1'269'000 - 1'271'399	105'750 - 105'949.95	587.50 - 588.60	36.28	35.83	35.38	34.93	34.48	34.03	34.06	33.60	33.14	32.68	32.22	31.75	34.33	34.07	33.81	33.54	33.28	33.02	34.27	33.81	33.35	32.89	32.42	31.96
1'271'400 - 1'273'799	105'950 - 106'149.95	588.61 - 589.71	36.29	35.84	35.39	34.94	34.49	34.04	34.07	33.61	33.15	32.69	32.23	31.77	34.34	34.08	33.82	33.56	33.29	33.03	34.28	33.82	33.36	32.90	32.44	31.98
1'273'800 - 1'276'199	106'150 - 106'349.95	589.72 - 590.82	36.29	35.85	35.40	34.95	34.50	34.05	34.08	33.62	33.16	32.70	32.24	31.78	34.35	34.09	33.83	33.57	33.30	33.04	34.29	33.83	33.37	32.91	32.45	31.99
1'276'200 - 1'278'599	106'350 - 106'549.95	590.83 - 591.93	36.30	35.85	35.41	34.96	34.51	34.07	34.09	33.64	33.18	32.72	32.26	31.80	34.36	34.10	33.84	33.58	33.32	33.05	34.30	33.84	33.38	32.92	32.47	32.01
1'278'600 - 1'280'999	106'550 - 106'749.95	591.94 - 593.05	36.31	35.86	35.42	34.97	34.53	34.08	34.11	33.65	33.19	32.73	32.27	31.82	34.37	34.11	33.85	33.59	33.33	33.07	34.31	33.85	33.40	32.94	32.48	32.02
1'281'000 - 1'283'399	106'750 - 106'949.95	593.06 - 594.16	36.32	35.87	35.43	34.98	34.54	34.09	34.12	33.66	33.20	32.74	32.29	31.83	34.38	34.12	33.86	33.60	33.34	33.08	34.32	33.87	33.41	32.95	32.49	32.04
1'283'400 - 1'285'799	106'950 - 107'149.95	594.17 - 595.27	36.33	35.88	35.44	34.99	34.55	34.10	34.13	33.67	33.21	32.76	32.30	31.85	34.39	34.13	33.87	33.61	33.35	33.09	34.33	33.88	33.42	32.96	32.51	32.05
1'285'800 - 1'288'199	107'150 - 107'349.95	595.28 - 596.38	36.33	35.89	35.45	35.00	34.56	34.12	34.14	33.68	33.23	32.77	32.32	31.86	34.40	34.14	33.88	33.63	33.37	33.11	34.34	33.89	33.43	32.98	32.52	32.07
1'288'200 - 1'290'599	107'350 - 107'549.95	596.39 - 597.49	36.34	35.90	35.46	35.01	34.57	34.13	34.15	33.69	33.24	32.79	32.33	31.88	34.41	34.15	33.90	33.64	33.38	33.12	34.35	33.90	33.45	32.99	32.54	32.08
1'290'600 - 1'292'999	107'550 - 107'749.95	597.50 - 598.60	36.35	35.91	35.47	35.02	34.58	34.14	34.16	33.71	33.25	32.80	32.34	31.89	34.42	34.16	33.91	33.65	33.39	33.13	34.36	33.91	33.46	33.00	32.55	32.10
1'293'000 - 1'295'399	107'750 - 107'949.95	598.61 - 599.71	36.36	35.92	35.48	35.03	34.59	34.15	34.17	33.72	33.26	32.81	32.36	31.91	34.43	34.17	33.92	33.66	33.40	33.14	34.38	33.92	33.47	33.02	32.56	32.11
1'295'400 - 1'297'799	107'950 - 108'149.95	599.72 - 600.82	36.37	35.93	35.48	35.04	34.60	34.16	34.18	33.73	33.28	32.83	32.37	31.92	34.44	34.19	33.93	33.67	33.41	33.16	34.39	33.93	33.48	33.03	32.58	32.13
1'297'800 - 1'300'199	108'150 - 108'349.95	600.83 - 601.93	36.37	35.93	35.49	35.05	34.62	34.18	34.19	33.74	33.29	32.84	32.39	31.94	34.45	34.20	33.94	33.68	33.43	33.17	34.40	33.94	33.49	33.04	32.59	32.14
1'300'200 - 1'302'599	108'350 - 108'549.95	601.94 - 603.05	36.38	35.94	35.50	35.06	34.63	34.19	34.20	33.75	33.30	32.85	32.40	31.95	34.46	34.21	33.95	33.69	33.44	33.18	34.41	33.96	33.50	33.05	32.60	32.15
1'302'600 - 1'304'999	108'550 - 108'749.95	603.06 - 604.16	36.39	35.95	35.51	35.08	34.64	34.20	34.21	33.76	33.31	32.86	32.41	31.97	34.47	34.22	33.96	33.71	33.45	33.19	34.42	33.97	33.52	33.07	32.62	32.17
1'305'000 - 1'307'399	108'750 - 108'949.95	604.17 - 605.27	36.40	35.96	35.52	35.09	34.65	34.21	34.22	33.78	33.33	32.88	32.43	31.98	34.48	34.23	33.97	33.72	33.46	33.21	34.43	33.98	33.53	33.08	32.63	32.18
1'307'400 - 1'309'799	108'950 - 109'149.95	605.28 - 606.38	36.40	35.97	35.53	35.10	34.66	34.22	34.23	33.79	33.34	32.89	32.44	31.99	34.49	34.24	33.98	33.73	33.47	33.22	34.44	33.99	33.54	33.09	32.64	32.20
1'309'800 - 1'312'199	109'150 - 109'349.95	606.39 - 607.49	36.41	35.98	35.54	35.11	34.67	34.24	34.24	33.80	33.35	32.90	32.46	32.01	34.50	34.25	33.99	33.74	33.48	33.23	34.45	34.00	33.55	33.11	32.66	32.21
1'312'200 - 1'314'599	109'350 - 109'549.95	607.50 - 608.60	36.42	35.99	35.55	35.12	34.68	34.25	34.26	33.81	33.36	32.92	32.47	32.02	34.51	34.26	34.00	33.75	33.50	33.24	34.46	34.01	33.56	33.12	32.67	32.23
1'314'600 - 1'316'999	109'550 - 109'749.95	608.61 - 609.71	36.43	35.99	35.56	35.13	34.69	34.26	34.27	33.82	33.37	32.93	32.48	32.04	34.52	34.27	34.02	33.76	33.51	33.25	34.47	34.02	33.58	33.13	32.68	32.24
1'317'000 - 1'319'399	109'750 - 109'949.95	609.72 - 610.82	36.43	36.00	35.57	35.14	34.70	34.27	34.28	33.83	33.39	32.94	32.50	32.05	34.53	34.28	34.03	33.77	33.52	33.27	34.48	34.03	33.59	33.14	32.70	32.25
1'319'400 - 1'321'799	109'950 - 110'149.95	610.83 - 611.93	36.44	36.01	35.58	35.15	34.71	34.28	34.29	33.84	33.40	32.95	32.51	32.07	34.54	34.29	34.04	33.78	33.53	33.28	34.49	34.04	33.60	33.16	32.71	32.27
1'321'800 - 1'324'199	110'150 - 110'349.95	611.94 - 613.05	36.45	36.02	35.59	35.16	34.72	34.29	34.30	33.85	33.41	32.97	32.52	32.08	34.55	34.30	34.05	33.80	33.54	33.29	34.50	34.05	33.61	33.17	32.72	32.28
1'324'200 - 1'326'599	110'350 - 110'549.95	613.06 - 614.16	36.46	36.03	35.60	35.17	34.73	34.30	34.31	33.86	33.42	32.98	32.54	32.09	34.56	34.31	34.06	33.81	33.55	33.30	34.51	34.06	33.62	33.18	32.74	32.29
1'326'600 - 1'328'999	110'550 - 110'749.95	614.17 - 615.27	36.46	36.04	35.61	35.18	34.75	34.32	34.32	33.88	33.43	32.99	32.55	32.11	34.57	34.32	34.07	33.82	33.57	33.31	34.52	34.07	33.63	33.19	32.75	32.31
1'329'000 - 1'331'399	110'750 - 110'949.95	615.28 - 616.38	36.47	36.04	35.61	35.19	34.76	34.33	34.33	33.89	33.45	33.01	32.56	32.12	34.58	34.33	34.08	33.83	33.58	33.33	34.53	34.09	33.65	33.20	32.76	32.32
1'331'400 - 1'333'799	110'950 - 111'149.95	616.39 - 617.49	36.48	36.05	35.62	35.20	34.77	34.34	34.34	33.90	33.46	33.02	32.58	32.14	34.59	34.34	34.09	33.84	33.59	33.34	34.54	34.10	33.66	33.22	32.78	32.34
1'333'800 - 1'336'199	111'150 - 111'349.95	617.50 - 618.60	36.49	36.06	35.63	35.20	34.78	34.35	34.35	33.91	33.47	33.03	32.59	32.15	34.59	34.35	34.10	33.85	33.60	33.35	34.55	34.11	33.67	33.23	32.79	32.35
1'336'200 - 1'338'599	111'350 - 111'549.95</																									

TRANCHES BAREMES IMPOTS A LA SOURCE 2025				TAUX BAREMES IMPOTS A LA SOURCE 2025																									
Année fr.	Mois fr.	A l'heure fr.			A0	A1	A2	A3	A4	A5	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H0	H1	H2	H3	H4	H5	
			Personne seule					Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent					Famille monoparentale											
			A déterminer par l'AFIC					0 enf.	1 enf.	2 enf.	3 enf.	4 enf.	5 enf.	0 enf.	1 enf.	2 enf.	3 enf.	4 enf.	5 enf.	%	1 enf.	2 enf.	3 enf.	4 enf.	5 enf.				
					%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%
1'403'400 - 1'405'799	116'950 - 117'149.95	649.72 - 650.82	36.69	36.29	35.88	35.47	35.07	34.66	34.63	34.21	33.79	33.37	32.96	32.54	34.86	34.62	34.38	34.15	33.91	33.68	34.81	34.40	33.98	33.56	33.14	32.73			
1'405'800 - 1'408'199	117'150 - 117'349.95	650.83 - 651.93	36.70	36.29	35.89	35.48	35.08	34.67	34.63	34.22	33.80	33.38	32.97	32.55	34.87	34.63	34.39	34.16	33.92	33.69	34.82	34.41	33.99	33.57	33.16	32.74			
1'408'200 - 1'410'599	117'350 - 117'549.95	651.94 - 653.05	36.71	36.30	35.90	35.49	35.09	34.68	34.64	34.23	33.81	33.40	32.98	32.56	34.88	34.64	34.40	34.17	33.93	33.70	34.83	34.42	34.00	33.58	33.17	32.75			
1'410'600 - 1'412'999	117'550 - 117'749.95	653.06 - 654.16	36.71	36.31	35.90	35.50	35.10	34.69	34.65	34.24	33.82	33.41	32.99	32.58	34.89	34.65	34.41	34.18	33.94	33.71	34.84	34.42	34.01	33.59	33.18	32.76			
1'413'000 - 1'415'399	117'750 - 117'949.95	654.17 - 655.27	36.72	36.32	35.91	35.51	35.10	34.70	34.66	34.25	33.83	33.42	33.00	32.59	34.90	34.66	34.42	34.19	33.95	33.72	34.85	34.43	34.02	33.61	33.19	32.78			
1'415'400 - 1'417'799	117'950 - 118'149.95	655.28 - 656.38	36.73	36.32	35.92	35.52	35.11	34.71	34.67	34.26	33.84	33.43	33.02	32.60	34.91	34.67	34.43	34.20	33.96	33.73	34.86	34.44	34.03	33.62	33.20	32.79			
1'417'800 - 1'420'199	118'150 - 118'349.95	656.39 - 657.49	36.73	36.33	35.93	35.53	35.12	34.72	34.68	34.27	33.85	33.44	33.03	32.61	34.92	34.68	34.44	34.21	33.97	33.74	34.87	34.45	34.04	33.63	33.21	32.80			
1'420'200 - 1'422'599	118'350 - 118'549.95	657.50 - 658.60	36.74	36.34	35.94	35.53	35.13	34.73	34.69	34.28	33.86	33.45	33.04	32.63	34.93	34.69	34.45	34.22	33.98	33.75	34.87	34.46	34.05	33.64	33.23	32.81			
1'422'600 - 1'424'999	118'550 - 118'749.95	658.61 - 659.71	36.75	36.34	35.94	35.54	35.14	34.74	34.70	34.29	33.87	33.46	33.05	32.64	34.94	34.70	34.46	34.23	33.99	33.76	34.88	34.47	34.06	33.65	33.24	32.82			
1'425'000 - 1'427'399	118'750 - 118'949.95	659.72 - 660.82	36.75	36.35	35.95	35.55	35.15	34.75	34.71	34.30	33.88	33.47	33.06	32.65	34.95	34.71	34.47	34.24	34.00	33.77	34.89	34.48	34.07	33.66	33.25	32.84			
1'427'400 - 1'429'799	118'950 - 119'149.95	660.83 - 661.93	36.76	36.36	35.96	35.56	35.16	34.76	34.71	34.30	33.89	33.48	33.07	32.66	34.96	34.72	34.48	34.24	34.01	33.78	34.90	34.49	34.08	33.67	33.26	32.85			
1'429'800 - 1'432'199	119'150 - 119'349.95	661.94 - 663.05	36.76	36.37	35.97	35.57	35.17	34.77	34.72	34.31	33.90	33.49	33.09	32.68	34.97	34.73	34.49	34.25	34.02	33.79	34.91	34.50	34.09	33.68	33.27	32.86			
1'432'200 - 1'434'599	119'350 - 119'549.95	663.06 - 664.16	36.77	36.37	35.98	35.58	35.18	34.78	34.73	34.32	33.91	33.51	33.10	32.69	34.97	34.74	34.50	34.26	34.03	33.80	34.92	34.51	34.10	33.69	33.28	32.87			
1'434'600 - 1'436'999	119'550 - 119'749.95	664.17 - 665.27	36.78	36.38	35.98	35.58	35.19	34.79	34.74	34.33	33.92	33.52	33.11	32.70	34.98	34.75	34.51	34.27	34.04	33.81	34.93	34.52	34.11	33.70	33.29	32.88			
1'437'000 - 1'439'399	119'750 - 119'949.95	665.28 - 666.38	36.78	36.39	35.99	35.59	35.20	34.80	34.75	34.34	33.93	33.53	33.12	32.71	34.99	34.76	34.52	34.28	34.05	33.82	34.93	34.53	34.12	33.71	33.30	32.90			
1'439'400 - 1'441'799	119'950 - 120'149.95	666.39 - 667.49	36.79	36.39	36.00	35.60	35.21	34.81	34.76	34.35	33.94	33.54	33.13	32.72	35.00	34.77	34.53	34.29	34.06	33.83	34.94	34.54	34.13	33.72	33.31	32.91			
1'441'800 - 1'444'199	120'150 - 120'349.95	667.50 - 668.60	36.80	36.40	36.01	35.61	35.22	34.82	34.77	34.36	33.96	33.55	33.14	32.74	35.01	34.78	34.54	34.30	34.07	33.84	34.95	34.54	34.14	33.73	33.33	32.92			
1'444'200 - 1'446'599	120'350 - 120'549.95	668.61 - 669.71	36.80	36.41	36.01	35.62	35.22	34.83	34.78	34.37	33.96	33.56	33.15	32.75	35.02	34.79	34.55	34.31	34.08	33.85	34.96	34.55	34.15	33.74	33.34	32.93			
1'446'600 - 1'448'999	120'550 - 120'749.95	669.72 - 670.82	36.81	36.42	36.02	35.63	35.23	34.84	34.78	34.38	33.97	33.57	33.16	32.76	35.03	34.79	34.56	34.32	34.09	33.86	34.97	34.56	34.16	33.75	33.35	32.94			
1'449'000 - 1'451'399	120'750 - 120'949.95	670.83 - 671.93	36.82	36.42	36.03	35.64	35.24	34.85	34.79	34.39	33.98	33.58	33.18	32.77	35.04	34.80	34.57	34.34	34.10	33.87	34.98	34.57	34.17	33.76	33.36	32.95			
1'451'400 - 1'453'799	120'950 - 121'149.95	671.94 - 673.05	36.82	36.43	36.04	35.64	35.25	34.86	34.80	34.40	33.99	33.59	33.19	32.78	35.05	34.81	34.58	34.35	34.11	33.88	34.99	34.58	34.18	33.77	33.37	32.97			
1'453'800 - 1'456'199	121'150 - 121'349.95	673.06 - 674.16	36.83	36.44	36.04	35.65	35.26	34.87	34.81	34.41	34.00	33.60	33.20	32.80	35.06	34.82	34.59	34.36	34.12	33.89	35.00	34.59	34.19	33.78	33.38	32.98			
1'456'200 - 1'458'599	121'350 - 121'549.95	674.17 - 675.27	36.83	36.44	36.05	35.66	35.27	34.88	34.82	34.42	34.01	33.61	33.21	32.81	35.07	34.83	34.60	34.37	34.13	33.90	35.01	34.60	34.20	33.79	33.39	32.99			
1'458'600 - 1'460'999	121'550 - 121'749.95	675.28 - 676.38	36.84	36.45	36.06	35.67	35.28	34.89	34.83	34.43	34.02	33.62	33.22	32.82	35.07	34.84	34.61	34.38	34.14	33.91	35.02	34.61	34.21	33.80	33.40	33.00			
1'461'000 - 1'463'399	121'750 - 121'949.95	676.39 - 677.49	36.85	36.46	36.07	35.68	35.29	34.90	34.84	34.43	34.03	33.63	33.23	32.83	35.08	34.85	34.62	34.39	34.15	33.92	35.03	34.62	34.21	33.81	33.41	33.01			
1'463'400 - 1'465'799	121'950 - 122'149.95	677.50 - 678.60	36.85	36.46	36.07	35.68	35.29	34.90	34.85	34.44	34.04	33.64	33.24	32.84	35.09	34.86	34.63	34.40	34.16	33.93	35.04	34.63	34.22	33.82	33.42	33.02			
1'465'800 - 1'468'199	122'150 - 122'349.95	678.61 - 679.71	36.86	36.47	36.08	35.69	35.30	34.91	34.86	34.45	34.05	33.65	33.25	32.85	35.10	34.87	34.64	34.41	34.17	33.94	35.04	34.64	34.23	33.83	33.43	33.03			
1'468'200 - 1'470'599	122'350 - 122'549.95	679.72 - 680.82	36.87	36.48	36.09	35.70	35.31	34.92	34.87	34.46	34.06	33.66	33.27	32.87	35.11	34.88	34.65	34.42	34.18	33.95	35.05	34.65	34.24	33.84	33.45	33.05			
1'470'600 - 1'472'999	122'550 - 122'749.95	680.83 - 681.93	36.87	36.48	36.10	35.71	35.32	34.93	34.88	34.47	34.07	33.67	33.28	32.88	35.12	34.89	34.66	34.43	34.19	33.96	35.06	34.66	34.25	33.85	33.46	33.06			
1'473'000 - 1'475'399	122'750 - 122'949.95	681.94 - 683.05	36.88	36.49	36.10	35.72	35.33	34.94	34.89	34.48	34.08	33.68	33.29	32.89	35.13	34.90	34.67	34.44	34.20	33.97	35.07	34.67	34.26	33.86	33.47	33.07			
1'475'400 - 1'477'799	122'950 - 123'149.95	683.06 - 684.16	36.88	36.50	36.11	35.72	35.34	34.95	34.90	34.49	34.09	33.69	33.30	32.90	35.14	34.91	34.68	34.45	34.22	33.98	35.08	34.68	34.27	33.87	33.48	33.08			
1'477'800 - 1'480'199	123'150 - 123'349.95	684.17 - 685.27	36.89	36.50	36.12	35.73	35.35	34.96	34.91	34.50	34.10	33.70	33.31	32.91	35.14	34.92	34.69	34.46	34.23	33.99	35.09	34.69	34.28	33.88	33.49	33.09			
1'480'200 - 1'482'599	123'350 - 123'549.95	685.28 - 686.38	36.90	36.51	36.13	35.74	35.36	34.97	34.92	34.51	34.11	33.71	33.32	32.92	35.15	34.92	34.70	34.47	34.24	34.00	35.10	34.70	34.29	33.89	33.50	33.10			
1'482'600 - 1'484'999	123'550 - 123'749.95	686.39 - 687.49	36.90	36.52	36.13	35.75	35.36	34.98	34.93	34.52	34.12	33.73	33.33	32.93	35.16	34.93	34.70	34.48	34.25	34.02	35.11	34.71	34.30	33.90	33.51	33.11			
1'485'000 - 1'487'399	123'750 - 123'949.95	687.50 - 688.60	36.91	36.52	36.14	35.76	35.37	34.99	34.94	34.53	34.13	33.74	33.34	32.95	35.17	34.94	34.71	34.49	34.26	34.03	35.12	34.71	34.31	33.91	33.52	33.12			
1'487'400 - 1'489'799	123'950 - 124'149.95	688.61 - 689.71	36.91	36.53	36.15	35.76	35.38	35.00	34.94	34.54	34.14	33.74	33.35	32.96	35.18	34.95	34.72	34.49	34.27	34.04	35.12	34.72	34.32	33.92	33.53	33.14			
1'489'800 - 1'492'199	124'150 - 124'349.95	689.72 - 690.82	36.92	36.54	36.16	35.77	35.39	35.01	34.95	34.55	34.15	33.76	33.36	32.97	35.19	34.96	34.73	34.50	34.28	34.05	35.13	34.73	34.33	33.93	33.54	33.15			
1'492'200 - 1'494'599	124'350 - 1																												

TRANCHES BAREMES IMPOTS A LA SOURCE 2025						TAUX BAREMES IMPOTS A LA SOURCE 2025																				
Année fr.	Mois fr.	A l'heure fr.	A0	A1	A2	A3	A4	A5	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H0	H1	H2	H3	H4	H5
			Personne seule					Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent					Famille monoparentale								
			A déterminer par I/AF					0 enf.	1 enf.	2 enf.	3 enf.	4 enf.	5 enf.	0 enf.	1 enf.	2 enf.	3 enf.	4 enf.	5 enf.	%	1 enf.	2 enf.	3 enf.	4 enf.	5 enf.	
%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%
1617'000 - 1621'799	134'750 - 135'149.95	748.61 - 750.82	37.21	36.86	36.51	36.16	35.80	35.45	35.40	35.03	34.67	34.30	33.93	33.56	35.61	35.40	35.19	34.98	34.78	34.57	35.57	35.20	34.83	34.46	34.09	33.73
1621'800 - 1626'599	135'150 - 135'549.95	750.83 - 753.05	37.22	36.87	36.52	36.17	35.82	35.47	35.42	35.05	34.68	34.32	33.95	33.58	35.62	35.42	35.21	35.00	34.79	34.58	35.58	35.22	34.85	34.48	34.11	33.75
1626'600 - 1631'399	135'550 - 135'949.95	753.06 - 755.27	37.23	36.88	36.53	36.18	35.83	35.48	35.43	35.07	34.70	34.33	33.97	33.60	35.64	35.43	35.22	35.02	34.81	34.60	35.60	35.23	34.87	34.50	34.13	33.77
1631'400 - 1636'199	135'950 - 136'349.95	755.28 - 757.49	37.24	36.89	36.54	36.20	35.85	35.50	35.45	35.08	34.72	34.35	33.99	33.62	35.65	35.45	35.24	35.03	34.83	34.62	35.61	35.25	34.88	34.52	34.15	33.79
1636'200 - 1640'999	136'350 - 136'749.95	757.50 - 759.71	37.25	36.90	36.56	36.21	35.86	35.51	35.46	35.10	34.73	34.37	34.01	33.64	35.67	35.46	35.25	35.05	34.84	34.64	35.63	35.26	34.90	34.53	34.17	33.81
1641'000 - 1645'799	136'750 - 137'149.95	759.72 - 761.93	37.26	36.92	36.57	36.22	35.87	35.53	35.48	35.12	34.75	34.39	34.03	33.66	35.68	35.48	35.27	35.07	34.86	34.65	35.64	35.28	34.92	34.55	34.19	33.83
1645'800 - 1650'599	137'150 - 137'549.95	761.94 - 764.16	37.27	36.93	36.58	36.23	35.89	35.54	35.49	35.13	34.77	34.41	34.04	33.68	35.69	35.49	35.29	35.08	34.88	34.67	35.66	35.29	34.93	34.57	34.21	33.85
1650'600 - 1655'399	137'550 - 137'949.95	764.17 - 766.38	37.28	36.94	36.59	36.25	35.90	35.56	35.51	35.15	34.79	34.43	34.06	33.70	35.71	35.51	35.30	35.10	34.89	34.69	35.67	35.31	34.95	34.59	34.23	33.87
1655'400 - 1660'199	137'950 - 138'349.95	766.39 - 768.60	37.29	36.95	36.60	36.26	35.92	35.57	35.52	35.16	34.80	34.44	34.08	33.72	35.72	35.52	35.32	35.11	34.91	34.70	35.69	35.33	34.97	34.61	34.25	33.89
1660'200 - 1664'999	138'350 - 138'749.95	768.61 - 770.82	37.30	36.96	36.62	36.27	35.93	35.59	35.54	35.18	34.82	34.46	34.10	33.74	35.74	35.53	35.33	35.13	34.93	34.72	35.70	35.34	34.98	34.62	34.26	33.91
1665'000 - 1669'799	138'750 - 139'149.95	770.83 - 773.05	37.31	36.97	36.63	36.28	35.94	35.60	35.55	35.19	34.84	34.48	34.12	33.76	35.75	35.55	35.35	35.14	34.94	34.74	35.71	35.36	35.00	34.64	34.28	33.92
1669'800 - 1674'599	139'150 - 139'549.95	773.06 - 775.27	37.32	36.98	36.64	36.30	35.96	35.61	35.57	35.21	34.85	34.50	34.14	33.78	35.76	35.56	35.36	35.16	34.96	34.76	35.73	35.37	35.01	34.66	34.30	33.94
1674'600 - 1679'399	139'550 - 139'949.95	775.28 - 777.49	37.33	36.99	36.65	36.31	35.97	35.63	35.58	35.23	34.87	34.51	34.16	33.80	35.78	35.58	35.38	35.18	34.97	34.77	35.74	35.39	35.03	34.67	34.32	33.96
1679'400 - 1684'199	139'950 - 140'349.95	777.50 - 779.71	37.34	37.00	36.66	36.32	35.98	35.64	35.60	35.24	34.89	34.53	34.18	33.82	35.79	35.59	35.39	35.19	34.99	34.79	35.76	35.40	35.05	34.69	34.34	33.98
1684'200 - 1688'999	140'350 - 140'749.95	779.72 - 781.93	37.35	37.01	36.67	36.33	36.00	35.66	35.61	35.26	34.90	34.55	34.19	33.84	35.80	35.61	35.41	35.21	35.01	34.81	35.77	35.42	35.06	34.71	34.35	34.00
1689'000 - 1693'799	140'750 - 141'149.95	781.94 - 784.16	37.36	37.02	36.68	36.35	36.01	35.67	35.62	35.27	34.92	34.57	34.21	33.86	35.82	35.62	35.42	35.22	35.02	34.82	35.78	35.43	35.08	34.73	34.37	34.02
1693'800 - 1698'599	141'150 - 141'549.95	784.17 - 786.38	37.37	37.03	36.69	36.36	36.02	35.69	35.64	35.29	34.94	34.58	34.23	33.88	35.83	35.63	35.44	35.24	35.04	34.84	35.80	35.45	35.09	34.74	34.39	34.04
1698'600 - 1703'399	141'550 - 141'949.95	786.39 - 788.60	37.38	37.04	36.71	36.37	36.03	35.70	35.65	35.30	34.95	34.60	34.25	33.90	35.84	35.65	35.45	35.25	35.05	34.85	35.81	35.46	35.11	34.76	34.41	34.06
1703'400 - 1708'199	141'950 - 142'349.95	788.61 - 790.82	37.39	37.05	36.72	36.38	36.05	35.71	35.67	35.32	34.97	34.62	34.27	33.92	35.86	35.66	35.46	35.27	35.07	34.87	35.83	35.48	35.13	34.78	34.43	34.08
1708'200 - 1712'999	142'350 - 142'749.95	790.83 - 793.05	37.39	37.06	36.73	36.39	36.06	35.73	35.68	35.33	34.98	34.63	34.28	33.94	35.87	35.67	35.48	35.28	35.08	34.89	35.84	35.49	35.14	34.79	34.44	34.09
1713'000 - 1717'799	142'750 - 143'149.95	793.06 - 795.27	37.40	37.07	36.74	36.41	36.07	35.74	35.69	35.35	35.00	34.65	34.30	33.95	35.88	35.69	35.49	35.30	35.10	34.90	35.85	35.50	35.16	34.81	34.46	34.11
1717'800 - 1722'599	143'150 - 143'549.95	795.28 - 797.49	37.41	37.08	36.75	36.42	36.09	35.75	35.71	35.36	35.01	34.67	34.32	33.97	35.90	35.70	35.51	35.31	35.11	34.92	35.87	35.52	35.17	34.82	34.48	34.13
1722'600 - 1727'399	143'550 - 143'949.95	797.50 - 799.71	37.42	37.09	36.76	36.43	36.10	35.77	35.72	35.38	35.03	34.68	34.34	33.99	35.91	35.71	35.52	35.33	35.13	34.93	35.88	35.53	35.19	34.84	34.49	34.15
1727'400 - 1732'199	143'950 - 144'349.95	799.72 - 801.93	37.43	37.10	36.77	36.44	36.11	35.78	35.74	35.39	35.05	34.70	34.36	34.01	35.92	35.73	35.53	35.34	35.15	34.95	35.89	35.55	35.20	34.86	34.51	34.17
1732'200 - 1736'999	144'350 - 144'749.95	801.94 - 804.16	37.44	37.11	36.78	36.45	36.12	35.79	35.75	35.40	35.06	34.72	34.37	34.03	35.93	35.74	35.55	35.36	35.16	34.97	35.90	35.56	35.22	34.87	34.53	34.18
1737'000 - 1741'799	144'750 - 145'149.95	804.17 - 806.38	37.45	37.12	36.79	36.46	36.14	35.81	35.76	35.42	35.08	34.73	34.39	34.05	35.95	35.75	35.56	35.37	35.18	34.98	35.92	35.57	35.23	34.89	34.54	34.20
1741'800 - 1746'599	145'150 - 145'549.95	806.39 - 808.60	37.46	37.13	36.80	36.48	36.15	35.82	35.78	35.43	35.09	34.75	34.41	34.06	35.96	35.77	35.58	35.38	35.19	35.00	35.93	35.59	35.25	34.90	34.56	34.22
1746'600 - 1751'399	145'550 - 145'949.95	808.61 - 810.82	37.47	37.14	36.81	36.49	36.16	35.83	35.79	35.45	35.11	34.76	34.42	34.08	35.97	35.78	35.59	35.40	35.21	35.01	35.94	35.60	35.26	34.92	34.58	34.24
1751'400 - 1756'199	145'950 - 146'349.95	810.83 - 813.05	37.47	37.15	36.82	36.50	36.17	35.85	35.80	35.46	35.12	34.78	34.44	34.10	35.98	35.79	35.60	35.41	35.22	35.03	35.96	35.62	35.28	34.93	34.59	34.25
1756'200 - 1760'999	146'350 - 146'749.95	813.06 - 815.27	37.48	37.16	36.83	36.51	36.18	35.86	35.82	35.48	35.14	34.80	34.46	34.12	36.00	35.81	35.62	35.43	35.23	35.04	35.97	35.63	35.29	34.95	34.61	34.27
1761'000 - 1765'799	146'750 - 147'149.95	815.28 - 817.49	37.49	37.17	36.84	36.52	36.20	35.87	35.83	35.49	35.15	34.81	34.47	34.14	36.01	35.82	35.63	35.44	35.25	35.06	35.98	35.64	35.30	34.97	34.63	34.29
1765'800 - 1770'599	147'150 - 147'549.95	817.50 - 819.71	37.50	37.18	36.85	36.53	36.21	35.89	35.84	35.50	35.17	34.83	34.49	34.15	36.02	35.83	35.64	35.45	35.26	35.07	35.99	35.66	35.32	34.98	34.64	34.31
1770'600 - 1775'399	147'550 - 147'949.95	819.72 - 821.93	37.51	37.19	36.86	36.54	36.22	35.90	35.85	35.52	35.18	34.84	34.51	34.17	36.03	35.85	35.66	35.47	35.28	35.09	36.01	35.67	35.33	35.00	34.66	34.32
1775'400 - 1780'199	147'950 - 148'349.95	821.94 - 824.16	37.52	37.20	36.87	36.55	36.23	35.91	35.87	35.53	35.20	34.86	34.52	34.19	36.05	35.86	35.67	35.48	35.29	35.10	36.02	35.68	35.35	35.01	34.68	34.34
1780'200 - 1784'999	148'350 - 148'749.95	824.17 - 826.38	37.53	37.21	36.89	36.57	36.24	35.92	35.88	35.55	35.21	34.88	34.54	34.21	36.06	35.87	35.68	35.49	35.31	35.12	36.03	35.70	35.36	35.03	34.69	34.36
1785'000 - 1789'799	148'750 - 149'149.95	826.39 - 828.60	37.53	37.21	36.89	36.58	36.26	35.94	35.89	35.56	35.22	34.89	34.56	34.22	36.07	35.88	35.70	35.51	35.32	35.13	36.04	35.71	35.38	35.04	34.71	34.37
1789'800 - 1794'599	149'150 - 149'549.95	828.61 - 830.82	37.54	37.22	36.90	36.59	36.27	35.95	35.91	35.57	35.24	34.91	34.57	34.24	36.08	35.90	35.71	35.52	35.33	35.15	36.06	35.72	35.39	35.06	34.72	34.39
1794'600 - 1799'399	149'550 - 149'949.95	830.83 - 833.05	37.55	37.23	36.91	36.60																				

TRANCHES BAREMES IMPOTS A LA SOURCE 2025					TAUX BAREMES IMPOTS A LA SOURCE 2025																					
Année fr.	Mois fr.	A l'heure fr.	A0	A1	A2	A3	A4	A5	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H0	H1	H2	H3	H4	H5
			Personne seule					Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent					Famille monoparentale								
			A déterminer par I/AF					0 enf.	1 enf.	2 enf.	3 enf.	4 enf.	5 enf.	0 enf.	1 enf.	2 enf.	3 enf.	4 enf.	5 enf.	%	1 enf.	2 enf.	3 enf.	4 enf.	5 enf.	
%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%
1929'000 - 1933'799	160'750 - 161'149.95	893.06 - 895.27	37.76	37.47	37.17	36.88	36.58	36.29	36.25	35.94	35.63	35.32	35.01	34.70	36.40	36.23	36.06	35.89	35.71	35.54	36.38	36.08	35.77	35.46	35.15	34.84
1933'800 - 1938'599	161'150 - 161'549.95	895.28 - 897.49	37.77	37.48	37.18	36.89	36.59	36.30	36.26	35.95	35.64	35.33	35.02	34.71	36.41	36.24	36.07	35.90	35.72	35.55	36.40	36.09	35.78	35.47	35.16	34.85
1938'600 - 1943'399	161'550 - 161'949.95	897.50 - 899.71	37.78	37.48	37.19	36.90	36.60	36.31	36.27	35.96	35.65	35.34	35.04	34.73	36.42	36.25	36.08	35.91	35.74	35.56	36.41	36.10	35.79	35.48	35.18	34.87
1943'400 - 1948'199	161'950 - 162'349.95	899.72 - 901.93	37.79	37.49	37.20	36.91	36.61	36.32	36.28	35.97	35.66	35.35	35.05	34.74	36.43	36.26	36.09	35.92	35.75	35.58	36.42	36.11	35.80	35.50	35.19	34.88
1948'200 - 1952'999	162'350 - 162'749.95	901.94 - 904.16	37.79	37.50	37.21	36.91	36.62	36.33	36.29	35.98	35.68	35.37	35.06	34.76	36.44	36.27	36.10	35.93	35.76	35.59	36.43	36.12	35.81	35.51	35.20	34.90
1953'000 - 1957'799	162'750 - 163'149.95	904.17 - 906.38	37.80	37.51	37.21	36.92	36.63	36.34	36.30	35.99	35.69	35.38	35.08	34.77	36.45	36.28	36.11	35.94	35.77	35.60	36.44	36.13	35.83	35.52	35.22	34.91
1957'800 - 1962'599	163'150 - 163'549.95	906.39 - 908.60	37.81	37.51	37.22	36.93	36.64	36.35	36.31	36.01	35.70	35.40	35.09	34.79	36.46	36.29	36.12	35.95	35.78	35.61	36.45	36.14	35.84	35.53	35.23	34.92
1962'600 - 1967'399	163'550 - 163'949.95	908.61 - 910.82	37.81	37.52	37.23	36.94	36.65	36.36	36.32	36.02	35.71	35.41	35.10	34.80	36.47	36.30	36.14	35.97	35.80	35.63	36.46	36.15	35.85	35.55	35.24	34.94
1967'400 - 1972'199	163'950 - 164'349.95	910.83 - 913.05	37.82	37.53	37.24	36.95	36.66	36.37	36.33	36.03	35.72	35.42	35.12	34.82	36.48	36.32	36.15	35.98	35.81	35.64	36.47	36.16	35.86	35.56	35.26	34.95
1972'200 - 1976'999	164'350 - 164'749.95	913.06 - 915.27	37.83	37.54	37.25	36.96	36.67	36.38	36.34	36.04	35.74	35.43	35.13	34.83	36.49	36.33	36.16	35.99	35.82	35.65	36.48	36.18	35.87	35.57	35.27	34.97
1977'000 - 1981'799	164'750 - 165'149.95	915.28 - 917.49	37.83	37.54	37.26	36.97	36.68	36.39	36.35	36.05	35.75	35.45	35.15	34.84	36.50	36.34	36.17	36.00	35.83	35.66	36.49	36.19	35.88	35.58	35.28	34.98
1981'800 - 1986'599	165'150 - 165'549.95	917.50 - 919.71	37.84	37.55	37.26	36.98	36.69	36.40	36.36	36.06	35.76	35.46	35.16	34.86	36.51	36.35	36.18	36.01	35.84	35.67	36.50	36.20	35.90	35.60	35.29	34.99
1986'600 - 1991'399	165'550 - 165'949.95	919.72 - 921.93	37.85	37.56	37.27	36.99	36.70	36.41	36.37	36.07	35.77	35.47	35.17	34.87	36.52	36.36	36.19	36.02	35.85	35.69	36.51	36.21	35.91	35.61	35.31	35.01
1991'400 - 1996'199	165'950 - 166'349.95	921.94 - 924.16	37.85	37.57	37.28	36.99	36.71	36.42	36.38	36.08	35.78	35.48	35.18	34.89	36.53	36.37	36.20	36.03	35.87	35.70	36.52	36.22	35.92	35.62	35.32	35.02
1996'200 - 2000'999	166'350 - 166'749.95	924.17 - 926.38	37.86	37.57	37.29	37.00	36.72	36.43	36.39	36.09	35.79	35.50	35.20	34.90	36.54	36.38	36.21	36.04	35.88	35.71	36.53	36.23	35.93	35.63	35.33	35.03
2001'000 - 2010'599	166'750 - 167'549.95	926.39 - 930.82	37.87	37.59	37.30	37.02	36.73	36.45	36.41	36.11	35.81	35.52	35.22	34.92	36.56	36.39	36.23	36.06	35.89	35.73	36.54	36.24	35.95	35.65	35.35	35.05
2010'600 - 2020'199	167'550 - 168'349.95	930.83 - 935.27	37.88	37.60	37.32	37.03	36.75	36.47	36.43	36.13	35.84	35.54	35.24	34.95	36.58	36.41	36.25	36.08	35.92	35.75	36.56	36.27	35.97	35.67	35.38	35.08
2020'200 - 2029'799	168'350 - 169'149.95	935.28 - 939.71	37.90	37.61	37.33	37.05	36.77	36.49	36.45	36.15	35.86	35.56	35.27	34.97	36.59	36.43	36.27	36.10	35.94	35.77	36.58	36.29	35.99	35.70	35.40	35.11
2029'800 - 2039'399	169'150 - 169'949.95	939.72 - 944.16	37.91	37.63	37.35	37.07	36.79	36.51	36.47	36.17	35.88	35.59	35.29	35.00	36.61	36.45	36.29	36.12	35.96	35.80	36.60	36.31	36.01	35.72	35.43	35.13
2039'400 - 2048'999	169'950 - 170'749.95	944.17 - 948.60	37.92	37.64	37.36	37.08	36.80	36.53	36.49	36.19	35.90	35.61	35.32	35.03	36.63	36.47	36.31	36.14	35.98	35.82	36.62	36.33	36.03	35.74	35.45	35.16
2049'000 - 2058'599	170'750 - 171'549.95	948.61 - 953.05	37.93	37.66	37.38	37.10	36.82	36.54	36.51	36.22	35.92	35.63	35.34	35.05	36.65	36.49	36.33	36.17	36.00	35.84	36.64	36.35	36.06	35.77	35.47	35.18
2058'600 - 2068'199	171'550 - 172'349.95	953.06 - 957.49	37.95	37.67	37.39	37.12	36.84	36.56	36.53	36.24	35.95	35.66	35.37	35.08	36.67	36.51	36.35	36.19	36.02	35.86	36.66	36.37	36.08	35.79	35.50	35.21
2068'200 - 2077'799	172'350 - 173'149.95	957.50 - 961.93	37.96	37.68	37.41	37.13	36.86	36.58	36.54	36.26	35.97	35.68	35.39	35.10	36.69	36.53	36.37	36.21	36.05	35.89	36.67	36.39	36.10	35.81	35.52	35.23
2077'800 - 2087'399	173'150 - 173'949.95	961.94 - 966.38	37.97	37.70	37.42	37.15	36.88	36.60	36.56	36.28	35.99	35.70	35.42	35.13	36.70	36.55	36.39	36.23	36.07	35.91	36.69	36.41	36.12	35.83	35.55	35.26
2087'400 - 2096'999	173'950 - 174'749.95	966.39 - 970.82	37.98	37.71	37.44	37.16	36.89	36.62	36.58	36.30	36.01	35.73	35.44	35.15	36.72	36.56	36.41	36.25	36.09	35.93	36.71	36.42	36.14	35.85	35.57	35.28
2097'000 - 2106'599	174'750 - 175'549.95	970.83 - 975.27	38.00	37.72	37.45	37.18	36.91	36.64	36.60	36.32	36.03	35.75	35.46	35.18	36.74	36.58	36.42	36.27	36.11	35.95	36.73	36.44	36.16	35.88	35.59	35.31
2106'600 - 2116'199	175'550 - 176'349.95	975.28 - 979.71	38.01	37.74	37.47	37.20	36.93	36.66	36.62	36.34	36.05	35.77	35.49	35.20	36.76	36.60	36.44	36.29	36.13	35.97	36.75	36.46	36.18	35.90	35.61	35.33
2116'200 - 2125'799	176'350 - 177'149.95	979.72 - 984.16	38.02	37.75	37.48	37.21	36.94	36.67	36.64	36.35	36.07	35.79	35.51	35.23	36.77	36.62	36.46	36.31	36.15	35.99	36.76	36.48	36.20	35.92	35.64	35.36
2125'800 - 2135'399	177'150 - 177'949.95	984.17 - 988.60	38.03	37.76	37.50	37.23	36.96	36.69	36.65	36.37	36.09	35.81	35.53	35.25	36.79	36.64	36.48	36.32	36.17	36.01	36.78	36.50	36.22	35.94	35.66	35.38
2135'400 - 2144'999	177'950 - 178'749.95	988.61 - 993.05	38.04	37.78	37.51	37.24	36.98	36.71	36.67	36.39	36.11	35.84	35.56	35.28	36.81	36.65	36.50	36.34	36.19	36.03	36.80	36.52	36.24	35.96	35.68	35.40
2145'000 - 2154'599	178'750 - 179'549.95	993.06 - 997.49	38.05	37.79	37.52	37.26	36.99	36.73	36.69	36.41	36.13	35.86	35.58	35.30	36.82	36.67	36.52	36.36	36.21	36.05	36.82	36.54	36.26	35.98	35.70	35.43
2154'600 - 2164'199	179'550 - 180'349.95	997.50 - 1'001.93	38.07	37.80	37.54	37.27	37.01	36.74	36.71	36.43	36.15	35.88	35.60	35.33	36.84	36.69	36.53	36.38	36.23	36.07	36.83	36.56	36.28	36.00	35.73	35.45
2164'200 - 2173'799	180'350 - 181'149.95	1'001.94 - 1'006.38	38.08	37.81	37.55	37.29	37.02	36.76	36.72	36.45	36.17	35.90	35.62	35.35	36.86	36.71	36.55	36.40	36.25	36.09	36.85	36.57	36.30	36.02	35.75	35.47
2173'800 - 2183'399	181'150 - 181'949.95	1'006.39 - 1'010.82	38.09	37.83	37.56	37.30	37.04	36.78	36.74	36.47	36.19	35.92	35.65	35.37	36.87	36.72	36.57	36.42	36.27	36.11	36.87	36.59	36.32	36.04	35.77	35.50
2183'400 - 2192'999	181'950 - 182'749.95	1'010.83 - 1'015.27	38.10	37.84	37.58	37.32	37.06	36.79	36.76	36.49	36.21	35.94	35.67	35.39	36.89	36.74	36.59	36.44	36.28	36.13	36.88	36.61	36.34	36.06	35.79	35.52
2193'000 - 2202'599	182'750 - 183'549.95	1'015.28 - 1'019.71	38.11	37.85	37.59	37.33	37.07	36.81	36.78	36.50	36.23	35.96	35.69	35.42	36.91	36.76	36.61	36.45	36.30	36.15	36.90	36.63	36.36	36.08	35.81	35.54
2202'600 - 2212'199	183'550 - 184'349.95	1'019.72 - 1'024.16	38.12	37.86	37.60	37.35	37.09	36.83	36.79	36.52	36.25	35.98	35.71	35.44	36.92	36.77	36.62	36.47	36.32	36.17	36.91	36.64	36.37	36.10	35.83	35.56
2212'200 - 2221'799	184'350 - 185'149.95	1'024.17 - 1'028.60	38.13	37.87	37																					

TRANCHES BAREMES IMPOTS A LA SOURCE 2025					TAUX BAREMES IMPOTS A LA SOURCE 2025																					
Année fr.	Mois fr.	A l'heure fr.	A0	A1	A2	A3	A4	A5	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H0	H1	H2	H3	H4	H5
			Personne seule					Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent					Famille monoparentale								
			A déterminer par I/AF					0 enf.	1 enf.	2 enf.	3 enf.	4 enf.	5 enf.	0 enf.	1 enf.	2 enf.	3 enf.	4 enf.	5 enf.	%	1 enf.	2 enf.	3 enf.	4 enf.	5 enf.	
%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%
2'481'000 - 2'490'599	206'750 - 207'549.95	1'148.61 - 1'153.05	38.40	38.17	37.94	37.71	37.48	37.25	37.22	36.98	36.74	36.50	36.26	36.02	37.33	37.20	37.07	36.93	36.80	36.67	37.33	37.09	36.85	36.61	36.37	36.13
2'490'600 - 2'500'199	207'550 - 208'349.95	1'153.06 - 1'157.49	38.41	38.18	37.95	37.72	37.49	37.27	37.23	37.00	36.76	36.52	36.28	36.04	37.34	37.21	37.08	36.95	36.82	36.68	37.34	37.10	36.86	36.62	36.39	36.15
2'500'200 - 2'509'799	208'350 - 209'149.95	1'157.50 - 1'161.93	38.42	38.19	37.96	37.73	37.51	37.28	37.25	37.01	36.77	36.53	36.29	36.06	37.36	37.22	37.09	36.96	36.83	36.70	37.35	37.12	36.88	36.64	36.40	36.16
2'509'800 - 2'519'399	209'150 - 209'949.95	1'161.94 - 1'166.38	38.43	38.20	37.97	37.75	37.52	37.29	37.26	37.02	36.79	36.55	36.31	36.07	37.37	37.24	37.11	36.98	36.84	36.71	37.37	37.13	36.89	36.65	36.42	36.18
2'519'400 - 2'528'999	209'950 - 210'749.95	1'166.39 - 1'170.82	38.43	38.21	37.98	37.76	37.53	37.30	37.27	37.04	36.80	36.56	36.33	36.09	37.38	37.25	37.12	36.99	36.86	36.73	37.38	37.14	36.91	36.67	36.43	36.20
2'529'000 - 2'538'599	210'750 - 211'549.95	1'170.83 - 1'175.27	38.44	38.22	37.99	37.77	37.54	37.32	37.29	37.05	36.81	36.58	36.34	36.11	37.39	37.26	37.13	37.00	36.87	36.74	37.39	37.16	36.92	36.69	36.45	36.21
2'538'600 - 2'548'199	211'550 - 212'349.95	1'175.28 - 1'179.71	38.45	38.23	38.00	37.78	37.55	37.33	37.30	37.06	36.83	36.59	36.36	36.12	37.40	37.27	37.15	37.02	36.89	36.76	37.40	37.17	36.93	36.70	36.47	36.23
2'548'200 - 2'557'799	212'350 - 213'149.95	1'179.72 - 1'184.16	38.46	38.24	38.01	37.79	37.57	37.34	37.31	37.08	36.84	36.61	36.38	36.14	37.42	37.29	37.16	37.03	36.90	36.77	37.42	37.18	36.95	36.71	36.48	36.25
2'557'800 - 2'567'399	213'150 - 213'949.95	1'184.17 - 1'188.60	38.47	38.24	38.02	37.80	37.58	37.35	37.32	37.09	36.86	36.62	36.39	36.16	37.43	37.30	37.17	37.04	36.92	36.79	37.43	37.20	36.96	36.73	36.50	36.26
2'567'400 - 2'576'999	213'950 - 214'749.95	1'188.61 - 1'193.05	38.48	38.25	38.03	37.81	37.59	37.37	37.34	37.10	36.87	36.64	36.41	36.18	37.44	37.31	37.18	37.06	36.93	36.80	37.44	37.21	36.98	36.74	36.51	36.28
2'577'000 - 2'586'599	214'750 - 215'549.95	1'193.06 - 1'197.49	38.48	38.26	38.04	37.82	37.60	37.38	37.35	37.12	36.88	36.65	36.42	36.19	37.45	37.32	37.20	37.07	36.94	36.82	37.45	37.22	36.99	36.76	36.53	36.30
2'586'600 - 2'596'199	215'550 - 216'349.95	1'197.50 - 1'201.93	38.49	38.27	38.05	37.83	37.61	37.39	37.36	37.13	36.90	36.67	36.44	36.21	37.46	37.34	37.21	37.08	36.96	36.83	37.46	37.23	37.00	36.77	36.54	36.31
2'596'200 - 2'605'799	216'350 - 217'149.95	1'201.94 - 1'206.38	38.50	38.28	38.06	37.84	37.62	37.40	37.37	37.14	36.91	36.68	36.45	36.22	37.47	37.35	37.22	37.10	36.97	36.84	37.48	37.25	37.02	36.79	36.56	36.33
2'605'800 - 2'615'399	217'150 - 217'949.95	1'206.39 - 1'210.82	38.51	38.29	38.07	37.85	37.63	37.41	37.38	37.15	36.93	36.70	36.47	36.24	37.49	37.36	37.23	37.11	36.98	36.86	37.49	37.26	37.03	36.80	36.57	36.34
2'615'400 - 2'624'999	217'950 - 218'749.95	1'210.83 - 1'215.27	38.51	38.30	38.08	37.86	37.64	37.43	37.40	37.17	36.94	36.71	36.48	36.26	37.50	37.37	37.25	37.12	37.00	36.87	37.50	37.27	37.04	36.81	36.59	36.36
2'625'000 - 2'634'599	218'750 - 219'549.95	1'215.28 - 1'219.71	38.52	38.31	38.09	37.87	37.65	37.44	37.41	37.18	36.95	36.73	36.50	36.27	37.51	37.38	37.26	37.13	37.01	36.88	37.51	37.28	37.06	36.83	36.60	36.37
2'634'600 - 2'644'199	219'550 - 220'349.95	1'219.72 - 1'224.16	38.53	38.31	38.10	37.88	37.67	37.45	37.42	37.19	36.97	36.74	36.51	36.29	37.52	37.40	37.27	37.15	37.02	36.90	37.52	37.30	37.07	36.84	36.62	36.39
2'644'200 - 2'653'799	220'350 - 221'149.95	1'224.17 - 1'228.60	38.54	38.32	38.11	37.89	37.68	37.46	37.43	37.21	36.98	36.75	36.53	36.30	37.53	37.41	37.28	37.16	37.04	36.91	37.53	37.31	37.08	36.86	36.63	36.41
2'653'800 - 2'663'399	221'150 - 221'949.95	1'228.61 - 1'233.05	38.54	38.33	38.12	37.90	37.69	37.47	37.44	37.22	36.99	36.77	36.54	36.32	37.54	37.42	37.30	37.17	37.05	36.93	37.54	37.32	37.09	36.87	36.65	36.42
2'663'400 - 2'672'999	221'950 - 222'749.95	1'233.06 - 1'237.49	38.55	38.34	38.12	37.91	37.70	37.48	37.45	37.23	37.01	36.78	36.56	36.33	37.55	37.43	37.31	37.18	37.06	36.94	37.55	37.33	37.11	36.88	36.66	36.44
2'673'000 - 2'682'599	222'750 - 223'549.95	1'237.50 - 1'241.93	38.56	38.35	38.13	37.92	37.71	37.49	37.46	37.24	37.02	36.80	36.57	36.35	37.56	37.44	37.32	37.20	37.07	36.95	37.57	37.34	37.12	36.90	36.67	36.45
2'682'600 - 2'692'199	223'550 - 224'349.95	1'241.94 - 1'246.38	38.57	38.35	38.14	37.93	37.72	37.51	37.48	37.25	37.03	36.81	36.59	36.37	37.57	37.45	37.33	37.21	37.09	36.96	37.58	37.35	37.13	36.91	36.69	36.47
2'692'200 - 2'701'799	224'350 - 225'149.95	1'246.39 - 1'250.82	38.57	38.36	38.15	37.94	37.73	37.52	37.49	37.27	37.04	36.82	36.60	36.38	37.58	37.46	37.34	37.22	37.10	36.98	37.59	37.37	37.14	36.92	36.70	36.48
2'701'800 - 2'711'399	225'150 - 225'949.95	1'250.83 - 1'255.27	38.58	38.37	38.16	37.95	37.74	37.53	37.50	37.28	37.06	36.84	36.62	36.40	37.60	37.47	37.35	37.23	37.11	36.99	37.60	37.38	37.16	36.94	36.72	36.50
2'711'400 - 2'720'999	225'950 - 226'749.95	1'255.28 - 1'259.71	38.59	38.38	38.17	37.96	37.75	37.54	37.51	37.29	37.07	36.85	36.63	36.41	37.61	37.49	37.37	37.24	37.12	37.00	37.61	37.39	37.17	36.95	36.73	36.51
2'721'000 - 2'730'599	226'750 - 227'549.95	1'259.72 - 1'264.16	38.60	38.39	38.18	37.97	37.76	37.55	37.52	37.30	37.08	36.86	36.64	36.43	37.62	37.50	37.38	37.26	37.14	37.02	37.62	37.40	37.18	36.96	36.74	36.52
2'730'600 - 2'740'199	227'550 - 228'349.95	1'264.17 - 1'268.60	38.60	38.39	38.19	37.98	37.77	37.56	37.53	37.31	37.10	36.88	36.66	36.44	37.63	37.51	37.39	37.27	37.15	37.03	37.63	37.41	37.19	36.98	36.76	36.54
2'740'200 - 2'749'799	228'350 - 229'149.95	1'268.61 - 1'273.05	38.61	38.40	38.19	37.99	37.78	37.57	37.54	37.32	37.11	36.89	36.67	36.45	37.64	37.52	37.40	37.28	37.16	37.04	37.64	37.42	37.21	36.99	36.77	36.55
2'749'800 - 2'759'399	229'150 - 229'949.95	1'273.06 - 1'277.49	38.62	38.41	38.20	38.00	37.79	37.58	37.55	37.34	37.12	36.90	36.69	36.47	37.65	37.53	37.41	37.29	37.17	37.05	37.65	37.43	37.22	37.00	36.78	36.57
2'759'400 - 2'768'999	229'950 - 230'749.95	1'277.50 - 1'281.93	38.62	38.42	38.21	38.00	37.80	37.59	37.56	37.35	37.13	36.92	36.70	36.48	37.66	37.54	37.42	37.30	37.18	37.07	37.66	37.45	37.23	37.01	36.80	36.58
2'769'000 - 2'778'599	230'750 - 231'549.95	1'281.94 - 1'286.38	38.63	38.43	38.22	38.01	37.81	37.60	37.57	37.36	37.14	36.93	36.71	36.50	37.67	37.55	37.43	37.31	37.20	37.08	37.67	37.46	37.24	37.03	36.81	36.60
2'778'600 - 2'788'199	231'550 - 232'349.95	1'286.39 - 1'290.82	38.64	38.43	38.23	38.02	37.82	37.61	37.58	37.37	37.16	36.94	36.73	36.51	37.68	37.56	37.44	37.33	37.21	37.09	37.68	37.47	37.25	37.04	36.82	36.61
2'788'200 - 2'797'799	232'350 - 233'149.95	1'290.83 - 1'295.27	38.64	38.44	38.24	38.03	37.83	37.62	37.60	37.38	37.17	36.95	36.74	36.53	37.69	37.57	37.45	37.34	37.22	37.10	37.69	37.48	37.26	37.05	36.84	36.62
2'797'800 - 2'807'399	233'150 - 233'949.95	1'295.28 - 1'299.71	38.65	38.45	38.24	38.04	37.84	37.63	37.61	37.39	37.18	36.97	36.75	36.54	37.70	37.58	37.46	37.35	37.23	37.11	37.70	37.49	37.28	37.06	36.85	36.64
2'807'400 - 2'816'999	233'950 - 234'749.95	1'299.72 - 1'304.16	38.66	38.46	38.25	38.05	37.85	37.64	37.62	37.40	37.19	36.98	36.77	36.55	37.71	37.59	37.48	37.36	37.24	37.13	37.71	37.50	37.29	37.07	36.86	36.65
2'817'000 - 2'826'599	234'750 - 235'549.95	1'304.17 - 1'308.60	38.66	38.46	38.26	38.06	37.86	37.65	37.63	37.41	37.20	36.99	36.78	36.57	37.72	37.60	37.49	37.37	37.25	37.14	37.72	37.51	37.30	37.09	36.88	36.66
2'826'600 - 2'836'199	235'550 - 236'349.95	1'308.61 - 1'313.05	38.67	38.47	38.27	38.07	37.87	37.66	37.64	37.43	37.21	37.00	36.79	36.58	37.73											

TRANCHES BAREMES IMPOTS A LA SOURCE 2025			TAUX BAREMES IMPOTS A LA SOURCE 2025																							
Année fr.	Mois fr.	A l'heure fr.	A0	A1	A2	A3	A4	A5	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H0	H1	H2	H3	H4	H5
			Personne seule					Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent					Famille monoparentale								
			A déterminer par I/AF					0 enf.	1 enf.	2 enf.	3 enf.	4 enf.	5 enf.	0 enf.	1 enf.	2 enf.	3 enf.	4 enf.	5 enf.	%	1 enf.	2 enf.	3 enf.	4 enf.	5 enf.	
%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%
3'201'000 - 3'220'199	266'750 - 268'349.95	1'481.94 - 1'490.82	38.90	38.72	38.55	38.37	38.19	38.01	37.99	37.80	37.62	37.43	37.24	37.06	38.06	37.96	37.86	37.76	37.66	37.56	38.07	37.89	37.70	37.51	37.33	37.14
3'220'200 - 3'239'999	268'350 - 269'949.95	1'490.83 - 1'499.71	38.91	38.74	38.56	38.38	38.21	38.03	38.00	37.82	37.63	37.45	37.26	37.08	38.08	37.98	37.88	37.78	37.68	37.58	38.09	37.90	37.72	37.53	37.35	37.16
3'239'400 - 3'258'599	269'950 - 271'549.95	1'499.72 - 1'508.60	38.92	38.75	38.57	38.40	38.22	38.04	38.02	37.84	37.65	37.47	37.28	37.10	38.09	37.99	37.90	37.80	37.70	37.59	38.10	37.92	37.74	37.55	37.37	37.18
3'258'600 - 3'277'799	271'550 - 273'149.95	1'508.61 - 1'517.49	38.93	38.76	38.58	38.41	38.23	38.06	38.03	37.85	37.67	37.49	37.30	37.12	38.11	38.01	37.91	37.81	37.71	37.61	38.12	37.93	37.75	37.57	37.39	37.20
3'277'800 - 3'296'999	273'150 - 274'749.95	1'517.50 - 1'526.38	38.94	38.77	38.59	38.42	38.25	38.07	38.05	37.87	37.69	37.51	37.32	37.14	38.12	38.03	37.93	37.83	37.73	37.63	38.13	37.95	37.77	37.59	37.41	37.22
3'297'000 - 3'316'199	274'750 - 276'349.95	1'526.39 - 1'535.27	38.95	38.78	38.61	38.43	38.26	38.09	38.06	37.88	37.70	37.52	37.34	37.16	38.14	38.04	37.94	37.84	37.75	37.65	38.15	37.97	37.79	37.60	37.42	37.24
3'316'200 - 3'335'399	276'350 - 277'949.95	1'535.28 - 1'544.16	38.96	38.79	38.62	38.45	38.28	38.10	38.08	37.90	37.72	37.54	37.36	37.18	38.15	38.06	37.96	37.86	37.76	37.66	38.16	37.98	37.80	37.62	37.44	37.26
3'335'400 - 3'354'599	277'950 - 279'549.95	1'544.17 - 1'553.05	38.97	38.80	38.63	38.46	38.29	38.12	38.09	37.92	37.74	37.56	37.38	37.20	38.17	38.07	37.97	37.88	37.78	37.68	38.18	38.00	37.82	37.64	37.46	37.28
3'354'600 - 3'373'799	279'550 - 281'149.95	1'553.06 - 1'561.93	38.98	38.81	38.64	38.47	38.30	38.13	38.11	37.93	37.75	37.58	37.40	37.22	38.18	38.08	37.99	37.89	37.79	37.70	38.19	38.01	37.83	37.66	37.48	37.30
3'373'800 - 3'392'999	281'150 - 282'749.95	1'561.94 - 1'570.82	38.99	38.82	38.65	38.48	38.31	38.15	38.12	37.95	37.77	37.59	37.42	37.24	38.19	38.10	38.00	37.91	37.81	37.71	38.20	38.03	37.85	37.67	37.50	37.32
3'393'000 - 3'412'199	282'750 - 284'349.95	1'570.83 - 1'579.71	39.00	38.83	38.66	38.50	38.33	38.16	38.14	37.96	37.79	37.61	37.44	37.26	38.21	38.11	38.02	37.92	37.83	37.73	38.22	38.04	37.87	37.69	37.51	37.34
3'412'200 - 3'431'399	284'350 - 285'949.95	1'579.72 - 1'588.60	39.01	38.84	38.67	38.51	38.34	38.17	38.15	37.98	37.80	37.63	37.45	37.28	38.22	38.13	38.03	37.94	37.84	37.75	38.23	38.06	37.88	37.71	37.53	37.36
3'431'400 - 3'450'599	285'950 - 287'549.95	1'588.61 - 1'597.49	39.02	38.85	38.69	38.52	38.35	38.19	38.16	37.99	37.82	37.64	37.47	37.30	38.23	38.14	38.05	37.95	37.86	37.76	38.24	38.07	37.90	37.72	37.55	37.38
3'450'600 - 3'469'799	287'550 - 289'149.95	1'597.50 - 1'606.38	39.03	38.86	38.70	38.53	38.37	38.20	38.18	38.01	37.83	37.66	37.49	37.32	38.25	38.15	38.06	37.97	37.87	37.78	38.26	38.08	37.91	37.74	37.57	37.39
3'469'800 - 3'488'999	289'150 - 290'749.95	1'606.39 - 1'615.27	39.03	38.87	38.71	38.54	38.38	38.21	38.19	38.02	37.85	37.68	37.51	37.33	38.26	38.17	38.07	37.98	37.89	37.79	38.27	38.10	37.93	37.75	37.58	37.41
3'489'000 - 3'508'199	290'750 - 292'349.95	1'615.28 - 1'624.16	39.04	38.88	38.72	38.55	38.39	38.23	38.21	38.03	37.86	37.69	37.52	37.35	38.27	38.18	38.09	38.00	37.90	37.81	38.28	38.11	37.94	37.77	37.60	37.43
3'508'200 - 3'527'399	292'350 - 293'949.95	1'624.17 - 1'633.05	39.05	38.89	38.73	38.57	38.40	38.24	38.22	38.05	37.88	37.71	37.54	37.37	38.29	38.19	38.10	38.01	37.92	37.83	38.29	38.13	37.96	37.79	37.62	37.45
3'527'400 - 3'546'599	293'950 - 295'549.95	1'633.06 - 1'641.93	39.06	38.90	38.74	38.58	38.42	38.25	38.23	38.06	37.89	37.73	37.56	37.39	38.30	38.21	38.12	38.02	37.93	37.84	38.31	38.14	37.97	37.80	37.63	37.46
3'546'600 - 3'565'799	295'550 - 297'149.95	1'641.94 - 1'650.82	39.07	38.91	38.75	38.59	38.43	38.27	38.24	38.08	37.91	37.74	37.57	37.40	38.31	38.22	38.13	38.04	37.95	37.86	38.32	38.15	37.98	37.82	37.65	37.48
3'565'800 - 3'584'999	297'150 - 298'749.95	1'650.83 - 1'659.71	39.08	38.92	38.76	38.60	38.44	38.28	38.26	38.09	37.92	37.76	37.59	37.42	38.32	38.23	38.14	38.05	37.96	37.87	38.33	38.17	38.00	37.83	37.66	37.50
3'585'000 - 3'604'199	298'750 - 300'349.95	1'659.72 - 1'668.60	39.09	38.93	38.77	38.61	38.45	38.29	38.27	38.10	37.94	37.77	37.61	37.44	38.34	38.25	38.16	38.07	37.98	37.89	38.34	38.18	38.01	37.85	37.68	37.51
3'604'200 - 3'623'399	300'350 - 301'949.95	1'668.61 - 1'677.49	39.09	38.94	38.78	38.62	38.46	38.30	38.28	38.12	37.95	37.79	37.62	37.46	38.35	38.26	38.17	38.08	37.99	37.90	38.36	38.19	38.03	37.86	37.70	37.53
3'623'400 - 3'642'599	301'950 - 303'549.95	1'677.50 - 1'686.38	39.10	38.94	38.79	38.63	38.47	38.32	38.29	38.13	37.97	37.80	37.64	37.47	38.36	38.27	38.18	38.09	38.00	37.91	38.37	38.20	38.04	37.88	37.71	37.55
3'642'600 - 3'661'799	303'550 - 305'149.95	1'686.39 - 1'695.27	39.11	38.95	38.80	38.64	38.48	38.33	38.31	38.14	37.98	37.82	37.65	37.49	38.37	38.28	38.19	38.11	38.02	37.93	38.38	38.22	38.05	37.89	37.73	37.56
3'661'800 - 3'680'999	305'150 - 306'749.95	1'695.28 - 1'704.16	39.12	38.96	38.81	38.65	38.50	38.34	38.32	38.16	37.99	37.83	37.67	37.51	38.38	38.29	38.21	38.12	38.03	37.94	38.39	38.23	38.07	37.90	37.74	37.58
3'681'000 - 3'700'199	306'750 - 308'349.95	1'704.17 - 1'713.05	39.13	38.97	38.82	38.66	38.51	38.35	38.33	38.17	38.01	37.85	37.68	37.52	38.39	38.31	38.22	38.13	38.04	37.96	38.40	38.24	38.08	37.92	37.76	37.60
3'700'200 - 3'719'399	308'350 - 309'949.95	1'713.06 - 1'721.93	39.13	38.98	38.83	38.67	38.52	38.36	38.34	38.18	38.02	37.86	37.70	37.54	38.41	38.32	38.23	38.14	38.06	37.97	38.42	38.25	38.09	37.93	37.77	37.61
3'719'400 - 3'738'599	309'950 - 311'549.95	1'721.94 - 1'730.82	39.14	38.99	38.83	38.68	38.53	38.38	38.35	38.19	38.03	37.87	37.71	37.55	38.42	38.33	38.24	38.16	38.07	37.98	38.43	38.27	38.11	37.95	37.79	37.63
3'738'600 - 3'757'799	311'550 - 313'149.95	1'730.83 - 1'739.71	39.15	39.00	38.84	38.69	38.54	38.39	38.37	38.21	38.05	37.89	37.73	37.57	38.43	38.34	38.26	38.17	38.08	38.00	38.44	38.28	38.12	37.96	37.80	37.64
3'757'800 - 3'776'999	313'150 - 314'749.95	1'739.72 - 1'748.60	39.16	39.00	38.85	38.70	38.55	38.40	38.38	38.22	38.06	37.90	37.74	37.59	38.44	38.35	38.27	38.18	38.10	38.01	38.45	38.29	38.13	37.97	37.82	37.66
3'777'000 - 3'796'199	314'750 - 316'349.95	1'748.61 - 1'757.49	39.16	39.01	38.86	38.71	38.56	38.41	38.39	38.23	38.07	37.92	37.76	37.60	38.45	38.36	38.28	38.19	38.11	38.02	38.46	38.30	38.14	37.99	37.83	37.67
3'796'200 - 3'815'399	316'350 - 317'949.95	1'757.50 - 1'766.38	39.17	39.02	38.87	38.72	38.57	38.42	38.40	38.24	38.09	37.93	37.77	37.62	38.46	38.38	38.29	38.21	38.12	38.04	38.47	38.31	38.16	38.00	37.84	37.69
3'815'400 - 3'834'599	317'950 - 319'549.95	1'766.39 - 1'775.27	39.18	39.03	38.88	38.73	38.58	38.43	38.41	38.26	38.10	37.94	37.79	37.63	38.47	38.39	38.30	38.22	38.13	38.05	38.48	38.33	38.17	38.01	37.86	37.70
3'834'600 - 3'853'799	319'550 - 321'149.95	1'775.28 - 1'784.16	39.18	39.04	38.89	38.74	38.59	38.44	38.42	38.27	38.11	37.96	37.80	37.65	38.48	38.40	38.31	38.23	38.15	38.06	38.49	38.34	38.18	38.03	37.87	37.72
3'853'800 - 3'872'999	321'150 - 322'749.95	1'784.17 - 1'793.05	39.19	39.04	38.90	38.75	38.60	38.45	38.43	38.28	38.12	37.97	37.82	37.66	38.49	38.41	38.33	38.24	38.16	38.08	38.50	38.35	38.19	38.04	37.88	37.73
3'873'000 - 3'892'199	322'750 - 324'349.95	1'793.06 - 1'801.93	39.20	39.05	38.91	38.76	38.61	38.46	38.44	38.29	38.14	37.98	37.83	37.68	38.50	38.42	38.34	38.25	38.17	38.09	38.51	38.36	38.21	38.05	37.90	37.74
3'892'200 - 3'911'399	324'350 - 325'949.95	1'801.94 - 1'810.82	39.21	39.06	38.91	38.77	38.62	38.48	38.45	38.30	38.15	38.00	37.84	37.69	38.51											

TRANCHES BAREMES IMPOTS A LA SOURCE 2025				TAUX BAREMES IMPOTS A LA SOURCE 2025																						
Année fr.	Mois fr.	A l'heure fr.	Personne seule					Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent					Famille monoparentale								
			A déterminer par l'AFIC					0 enf.	1 enf.	2 enf.	3 enf.	4 enf.	5 enf.	0 enf.	1 enf.	2 enf.	3 enf.	4 enf.	5 enf.	%	1 enf.	2 enf.	3 enf.	4 enf.	5 enf.	
			%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%
4'525'800 - 4'564'199	377'150 - 380'349.95	2'095.28 - 2'113.05	39.41	39.28	39.16	39.03	38.90	38.78	38.76	38.63	38.50	38.37	38.24	38.10	38.81	38.74	38.67	38.60	38.53	38.46	38.82	38.69	38.56	38.43	38.30	38.16
4'564'200 - 4'602'599	380'350 - 383'549.95	2'113.06 - 2'130.82	39.42	39.29	39.17	39.04	38.92	38.79	38.78	38.65	38.52	38.39	38.26	38.13	38.82	38.75	38.68	38.61	38.54	38.47	38.84	38.71	38.58	38.44	38.31	38.18
4'602'600 - 4'640'999	383'550 - 386'749.95	2'130.83 - 2'148.60	39.43	39.30	39.18	39.06	38.93	38.81	38.79	38.66	38.53	38.40	38.28	38.15	38.84	38.77	38.70	38.63	38.56	38.49	38.85	38.72	38.59	38.46	38.33	38.20
4'641'000 - 4'679'399	386'750 - 389'949.95	2'148.61 - 2'166.38	39.44	39.31	39.19	39.07	38.95	38.82	38.81	38.68	38.55	38.42	38.29	38.17	38.85	38.78	38.72	38.65	38.58	38.51	38.86	38.74	38.61	38.48	38.35	38.22
4'679'400 - 4'717'799	389'950 - 393'149.95	2'166.39 - 2'184.16	39.45	39.32	39.20	39.08	38.96	38.84	38.82	38.70	38.57	38.44	38.31	38.19	38.87	38.80	38.73	38.66	38.60	38.53	38.88	38.75	38.63	38.50	38.37	38.24
4'717'800 - 4'756'199	393'150 - 396'349.95	2'184.17 - 2'201.93	39.46	39.34	39.21	39.09	38.97	38.85	38.84	38.71	38.58	38.46	38.33	38.21	38.88	38.81	38.75	38.68	38.61	38.54	38.89	38.77	38.64	38.52	38.39	38.26
4'756'200 - 4'794'599	396'350 - 399'549.95	2'201.94 - 2'219.71	39.47	39.35	39.23	39.11	38.99	38.87	38.85	38.73	38.60	38.48	38.35	38.23	38.90	38.83	38.76	38.69	38.63	38.56	38.91	38.78	38.66	38.53	38.41	38.28
4'794'600 - 4'832'999	399'550 - 402'749.95	2'219.72 - 2'237.49	39.47	39.36	39.24	39.12	39.00	38.88	38.86	38.74	38.62	38.49	38.37	38.24	38.91	38.84	38.78	38.71	38.64	38.58	38.92	38.80	38.67	38.55	38.42	38.30
4'833'000 - 4'871'399	402'750 - 405'949.95	2'237.50 - 2'255.27	39.48	39.37	39.25	39.13	39.01	38.90	38.88	38.76	38.63	38.51	38.39	38.26	38.92	38.86	38.79	38.73	38.66	38.59	38.93	38.81	38.69	38.57	38.44	38.32
4'871'400 - 4'909'799	405'950 - 409'149.95	2'255.28 - 2'273.05	39.49	39.38	39.26	39.14	39.03	38.91	38.89	38.77	38.65	38.53	38.40	38.28	38.94	38.87	38.81	38.74	38.67	38.61	38.95	38.83	38.70	38.58	38.46	38.34
4'909'800 - 4'948'199	409'150 - 412'349.95	2'273.06 - 2'290.82	39.50	39.39	39.27	39.15	39.04	38.92	38.91	38.78	38.66	38.54	38.42	38.30	38.95	38.88	38.82	38.75	38.69	38.62	38.96	38.84	38.72	38.60	38.48	38.36
4'948'200 - 4'986'599	412'350 - 415'549.95	2'290.83 - 2'308.60	39.51	39.39	39.28	39.16	39.05	38.94	38.92	38.80	38.68	38.56	38.44	38.32	38.96	38.90	38.83	38.77	38.70	38.64	38.97	38.85	38.73	38.61	38.49	38.37
4'986'600 - 5'024'999	415'550 - 418'749.95	2'308.61 - 2'326.38	39.52	39.40	39.29	39.18	39.06	38.95	38.93	38.81	38.69	38.57	38.46	38.34	38.97	38.91	38.85	38.78	38.72	38.66	38.99	38.87	38.75	38.63	38.51	38.39
5'025'000 - 5'063'399	418'750 - 421'949.95	2'326.39 - 2'344.16	39.53	39.41	39.30	39.19	39.07	38.96	38.95	38.83	38.71	38.59	38.47	38.35	38.99	38.92	38.86	38.80	38.73	38.67	39.00	38.88	38.76	38.64	38.53	38.41
5'063'400 - 5'101'799	421'950 - 425'149.95	2'344.17 - 2'361.93	39.53	39.42	39.31	39.20	39.09	38.97	38.96	38.84	38.72	38.61	38.49	38.37	39.00	38.94	38.87	38.81	38.75	38.68	39.01	38.89	38.78	38.66	38.54	38.42
5'101'800 - 5'140'199	425'150 - 428'349.95	2'361.94 - 2'379.71	39.54	39.43	39.32	39.21	39.10	38.99	38.97	38.85	38.74	38.62	38.50	38.39	39.01	38.95	38.89	38.82	38.76	38.70	39.02	38.91	38.79	38.67	38.56	38.44
5'140'200 - 5'178'599	428'350 - 431'549.95	2'379.72 - 2'397.49	39.55	39.44	39.33	39.22	39.11	39.00	38.98	38.87	38.75	38.64	38.52	38.40	39.02	38.96	38.90	38.84	38.78	38.71	39.03	38.92	38.80	38.69	38.57	38.46
5'178'600 - 5'216'999	431'550 - 434'749.95	2'397.50 - 2'415.27	39.56	39.45	39.34	39.23	39.12	39.01	38.99	38.88	38.77	38.65	38.54	38.42	39.04	38.97	38.91	38.85	38.79	38.73	39.05	38.93	38.82	38.70	38.59	38.47
5'217'000 - 5'255'399	434'750 - 437'949.95	2'415.28 - 2'433.05	39.57	39.46	39.35	39.24	39.13	39.02	39.01	38.89	38.78	38.66	38.55	38.44	39.05	38.99	38.92	38.86	38.80	38.74	39.06	38.96	38.84	38.72	38.60	38.49
5'255'400 - 5'293'799	437'950 - 441'149.95	2'433.06 - 2'450.82	39.57	39.47	39.36	39.25	39.14	39.03	39.02	38.91	38.79	38.68	38.57	38.45	39.06	39.00	38.94	38.88	38.82	38.76	39.07	38.96	38.84	38.73	38.62	38.50
5'293'800 - 5'332'199	441'150 - 444'349.95	2'450.83 - 2'468.60	39.58	39.47	39.37	39.26	39.15	39.04	39.03	38.92	38.81	38.69	38.58	38.47	39.07	39.01	38.95	38.89	38.83	38.77	39.08	38.97	38.86	38.74	38.63	38.52
5'332'200 - 5'370'599	444'350 - 447'549.95	2'468.61 - 2'486.38	39.59	39.48	39.38	39.27	39.16	39.06	39.04	38.93	38.82	38.71	38.60	38.48	39.08	39.02	38.96	38.90	38.84	38.78	39.09	38.98	38.87	38.76	38.65	38.53
5'370'600 - 5'408'999	447'550 - 450'749.95	2'486.39 - 2'504.16	39.60	39.49	39.38	39.28	39.17	39.07	39.05	38.94	38.83	38.72	38.61	38.50	39.09	39.03	38.97	38.91	38.85	38.79	39.10	38.99	38.88	38.77	38.66	38.55
5'409'000 - 5'447'399	450'750 - 453'949.95	2'504.17 - 2'521.93	39.60	39.50	39.39	39.29	39.18	39.08	39.06	38.95	38.84	38.73	38.62	38.51	39.10	39.04	38.98	38.93	38.87	38.81	39.11	39.00	38.89	38.78	38.67	38.56
5'447'400 - 5'485'799	453'950 - 457'149.95	2'521.94 - 2'539.71	39.61	39.51	39.40	39.30	39.19	39.09	39.07	38.97	38.86	38.75	38.64	38.53	39.11	39.05	39.00	38.94	38.88	38.82	39.12	39.01	38.91	38.80	38.69	38.58
5'485'800 - 5'524'199	457'150 - 460'349.95	2'539.72 - 2'557.49	39.62	39.51	39.41	39.31	39.20	39.10	39.09	38.98	38.87	38.76	38.65	38.54	39.12	39.07	39.01	38.95	38.89	38.83	39.13	39.03	38.92	38.81	38.70	38.59
5'524'200 - 5'562'599	460'350 - 463'549.95	2'557.50 - 2'575.27	39.62	39.52	39.42	39.32	39.21	39.11	39.10	38.99	38.88	38.77	38.67	38.56	39.13	39.08	39.02	38.96	38.90	38.85	39.14	39.04	38.93	38.82	38.71	38.61
5'562'600 - 5'600'999	463'550 - 466'749.95	2'575.28 - 2'593.05	39.63	39.53	39.43	39.33	39.22	39.12	39.11	39.00	38.89	38.79	38.68	38.57	39.14	39.09	39.03	38.97	38.91	38.86	39.15	39.05	38.94	38.83	38.73	38.62
5'601'000 - 5'639'399	466'750 - 469'949.95	2'593.06 - 2'610.82	39.64	39.54	39.44	39.33	39.23	39.13	39.12	39.01	38.90	38.80	38.69	38.59	39.15	39.10	39.04	38.98	38.93	38.87	39.16	39.06	38.95	38.85	38.74	38.63
5'639'400 - 5'677'799	469'950 - 473'149.95	2'610.83 - 2'628.60	39.65	39.54	39.44	39.34	39.24	39.14	39.13	39.02	38.92	38.81	38.71	38.60	39.16	39.11	39.05	38.99	38.94	38.88	39.17	39.07	38.96	38.86	38.75	38.65
5'677'800 - 5'716'199	473'150 - 476'349.95	2'628.61 - 2'646.38	39.65	39.55	39.45	39.35	39.25	39.15	39.14	39.03	38.93	38.82	38.72	38.61	39.17	39.12	39.06	39.01	38.95	38.89	39.18	39.08	38.97	38.87	38.77	38.66
5'716'200 - 5'754'599	476'350 - 479'549.95	2'646.39 - 2'664.16	39.66	39.56	39.46	39.36	39.26	39.16	39.15	39.04	38.94	38.83	38.73	38.63	39.18	39.13	39.07	39.02	38.96	38.90	39.19	39.09	38.99	38.88	38.78	38.67
5'754'600 - 5'792'999	479'550 - 482'749.95	2'664.17 - 2'681.93	39.66	39.57	39.47	39.37	39.27	39.17	39.16	39.05	38.95	38.85	38.74	38.64	39.19	39.14	39.08	39.03	38.97	38.92	39.20	39.10	39.00	38.89	38.79	38.69
5'793'000 - 5'831'399	482'750 - 485'949.95	2'681.94 - 2'699.71	39.67	39.57	39.47	39.38	39.28	39.18	39.17	39.06	38.96	38.86	38.76	38.65	39.20	39.15	39.09	39.04	38.98	38.93	39.21	39.11	39.01	38.90	38.80	38.70
5'831'400 - 5'869'799	485'950 - 489'149.95	2'699.72 - 2'717.49	39.68	39.58	39.48	39.38	39.29	39.19	39.18	39.07	38.97	38.87	38.77	38.67	39.21	39.16	39.10	39.05	38.99	38.94	39.22	39.12	39.02	38.92	38.81	38.71
5'869'800 - 5'908'199	489'150 - 492'349.95	2'717.50 - 2'735.27	39.69	39.59	39.49	39.40	39.30	39.20	39.19	39.09	38.99	38.89	38.79	38.69	39.22	39.17	39.12	39.06	39.01	38.95	39.24	39.13	39.03	38.93	38.83	38.73
5'908'200 - 5'946'599	492'350 - 495'549.95	2'735.28 - 2'753.05	39.70	39.60	39.51	39.41	39.32	39.22	39.21	39.11	39.01	38.91	38.81	38.71	39.24	39.19	39.14	39.08	39.03	38.98	39.25	39.15	39.05	38.95	38.85	38.75
5'946'600 - 6'002'399	495'550 - 500'349.95	2'753.06 - 2'770.82	39.71</																							

TRANCHES BAREMES IMPOTS A LA SOURCE 2025			TAUX BAREMES IMPOTS A LA SOURCE 2025																							
Année fr.	Mois fr.	A l'heure fr.	A0	A1	A2	A3	A4	A5	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H0	H1	H2	H3	H4	H5
			Personne seule						Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent					Famille monoparentale							
			A déterminer par l'AFIC						0 enf.	1 enf.	2 enf.	3 enf.	4 enf.	5 enf.	0 enf.	1 enf.	2 enf.	3 enf.	4 enf.	5 enf.	%	1 enf.	2 enf.	3 enf.	4 enf.	5 enf.
%	%	%	%	%	%	0 enf.	1 enf.	2 enf.	3 enf.	4 enf.	5 enf.	0 enf.	1 enf.	2 enf.	3 enf.	4 enf.	5 enf.	%	1 enf.	2 enf.	3 enf.	4 enf.	5 enf.			
8'173'800 - 8'250'599	681'150 - 687'549.95	3'784.17 - 3'819.71	39.95	39.88	39.81	39.74	39.67	39.60	39.59	39.52	39.45	39.37	39.30	39.23	39.61	39.58	39.54	39.50	39.46	39.42	39.62	39.55	39.48	39.41	39.33	39.26
8'250'600 - 8'404'199	687'550 - 700'349.95	3'819.72 - 3'890.82	39.96	39.89	39.82	39.75	39.68	39.62	39.61	39.53	39.46	39.39	39.32	39.25	39.63	39.59	39.55	39.51	39.48	39.44	39.64	39.57	39.49	39.42	39.35	39.28
8'404'200 - 8'557'999	700'350 - 713'149.95	3'890.83 - 3'961.93	39.97	39.90	39.84	39.77	39.70	39.63	39.62	39.55	39.48	39.41	39.34	39.27	39.65	39.61	39.57	39.53	39.50	39.46	39.66	39.59	39.52	39.44	39.37	39.30
8'557'800 - 8'711'399	713'150 - 725'949.95	3'961.94 - 4'033.05	39.98	39.92	39.85	39.78	39.72	39.65	39.64	39.57	39.50	39.43	39.37	39.30	39.66	39.63	39.59	39.55	39.52	39.48	39.67	39.60	39.53	39.47	39.40	39.33
8'711'400 - 8'864'999	725'950 - 738'749.95	4'033.06 - 4'104.16	39.99	39.93	39.86	39.80	39.73	39.67	39.66	39.59	39.52	39.46	39.39	39.32	39.68	39.64	39.61	39.57	39.54	39.50	39.69	39.62	39.55	39.49	39.42	39.35
8'865'000 - 9'018'599	738'750 - 751'549.95	4'104.17 - 4'175.27	40.00	39.94	39.88	39.81	39.75	39.68	39.68	39.61	39.54	39.48	39.41	39.34	39.70	39.66	39.63	39.59	39.55	39.52	39.71	39.64	39.57	39.51	39.44	39.37
9'018'600 - 9'172'199	751'550 - 764'349.95	4'175.28 - 4'246.38	40.01	39.95	39.89	39.83	39.76	39.70	39.69	39.63	39.56	39.49	39.43	39.36	39.71	39.68	39.64	39.61	39.57	39.54	39.72	39.66	39.59	39.52	39.46	39.39
9'172'200 - 9'325'799	764'350 - 777'149.95	4'246.39 - 4'317.49	40.02	39.96	39.90	39.84	39.78	39.72	39.71	39.64	39.58	39.51	39.45	39.38	39.73	39.69	39.66	39.62	39.59	39.56	39.74	39.67	39.61	39.54	39.48	39.41
9'325'800 - 9'479'399	777'150 - 789'949.95	4'317.50 - 4'388.60	40.03	39.97	39.91	39.85	39.79	39.73	39.72	39.66	39.59	39.53	39.47	39.40	39.74	39.71	39.67	39.64	39.61	39.57	39.75	39.69	39.62	39.56	39.50	39.43
9'479'400 - 9'632'999	789'950 - 802'749.95	4'388.61 - 4'459.71	40.04	39.98	39.92	39.86	39.80	39.74	39.74	39.67	39.61	39.55	39.49	39.42	39.76	39.72	39.69	39.66	39.62	39.59	39.76	39.70	39.64	39.58	39.51	39.45
9'633'000 - 9'786'599	802'750 - 815'549.95	4'459.72 - 4'530.82	40.05	39.99	39.93	39.88	39.82	39.76	39.75	39.69	39.63	39.57	39.50	39.44	39.77	39.74	39.70	39.67	39.64	39.61	39.78	39.72	39.66	39.59	39.53	39.47
9'786'600 - 9'940'199	815'550 - 828'349.95	4'530.83 - 4'601.93	40.06	40.00	39.95	39.89	39.83	39.77	39.76	39.70	39.64	39.58	39.52	39.46	39.78	39.75	39.72	39.69	39.65	39.62	39.79	39.73	39.67	39.61	39.55	39.49
9'940'200 - 10'093'999	828'350 - 841'149.95	4'601.94 - 4'673.05	40.07	40.01	39.96	39.90	39.84	39.78	39.78	39.72	39.66	39.60	39.54	39.48	39.80	39.76	39.73	39.70	39.67	39.64	39.80	39.74	39.68	39.62	39.57	39.51
10'093'800 - 10'247'799	841'150 - 853'949.95	4'673.06 - 4'744.16	40.08	40.02	39.97	39.91	39.85	39.80	39.79	39.73	39.67	39.61	39.55	39.50	39.81	39.78	39.75	39.71	39.68	39.65	39.82	39.76	39.70	39.64	39.58	39.52
10'247'400 - 10'400'999	853'950 - 866'749.95	4'744.17 - 4'815.27	40.09	40.03	39.98	39.92	39.86	39.81	39.80	39.74	39.69	39.63	39.57	39.51	39.82	39.79	39.76	39.73	39.70	39.67	39.83	39.77	39.71	39.65	39.60	39.54
10'401'000 - 10'554'999	866'750 - 879'549.95	4'815.28 - 4'886.38	40.09	40.04	39.98	39.93	39.88	39.82	39.81	39.76	39.70	39.64	39.59	39.53	39.83	39.80	39.77	39.74	39.71	39.68	39.84	39.78	39.73	39.67	39.61	39.55
10'554'600 - 10'708'199	879'550 - 892'349.95	4'886.39 - 4'957.49	40.10	40.05	39.99	39.94	39.89	39.83	39.83	39.77	39.71	39.66	39.60	39.54	39.84	39.81	39.78	39.75	39.72	39.69	39.85	39.79	39.74	39.68	39.63	39.57
10'708'200 - 10'861'799	892'350 - 905'149.95	4'957.50 - 5'028.60	40.11	40.06	40.00	39.95	39.90	39.84	39.84	39.78	39.73	39.67	39.62	39.56	39.85	39.82	39.80	39.77	39.74	39.71	39.86	39.81	39.75	39.70	39.64	39.59
10'861'800 - 11'015'399	905'150 - 917'949.95	5'028.61 - 5'099.71	40.12	40.06	40.01	39.96	39.91	39.86	39.85	39.79	39.74	39.68	39.63	39.58	39.86	39.84	39.81	39.78	39.75	39.72	39.87	39.82	39.76	39.71	39.65	39.60
11'015'400 - 11'168'999	917'950 - 930'749.95	5'099.72 - 5'170.82	40.12	40.07	40.02	39.97	39.92	39.87	39.86	39.80	39.75	39.70	39.64	39.59	39.87	39.85	39.82	39.79	39.76	39.73	39.88	39.83	39.78	39.72	39.67	39.61
11'169'000 - 11'322'599	930'750 - 943'549.95	5'170.83 - 5'241.93	40.13	40.08	40.03	39.98	39.93	39.88	39.87	39.82	39.76	39.71	39.66	39.60	39.89	39.86	39.83	39.80	39.77	39.74	39.89	39.84	39.79	39.73	39.68	39.63
11'322'600 - 11'476'199	943'550 - 956'349.95	5'241.94 - 5'313.05	40.14	40.09	40.04	39.99	39.94	39.89	39.88	39.83	39.77	39.72	39.67	39.62	39.89	39.87	39.84	39.81	39.78	39.76	39.90	39.85	39.80	39.75	39.69	39.64
11'476'200 - 11'629'799	956'350 - 969'149.95	5'313.06 - 5'384.16	40.14	40.09	40.04	39.99	39.95	39.90	39.89	39.84	39.79	39.73	39.68	39.63	39.90	39.88	39.85	39.82	39.80	39.77	39.91	39.86	39.81	39.76	39.71	39.65
11'629'800 - 11'783'399	969'150 - 981'949.95	5'384.17 - 5'455.27	40.15	40.10	40.05	40.00	39.95	39.91	39.90	39.85	39.80	39.75	39.69	39.64	39.91	39.89	39.86	39.83	39.81	39.78	39.92	39.87	39.82	39.77	39.72	39.67
11'783'400 - 11'936'999	981'950 - 994'749.95	5'455.28 - 5'526.38	40.16	40.11	40.06	40.01	39.96	39.91	39.91	39.86	39.81	39.76	39.71	39.66	39.92	39.90	39.87	39.84	39.82	39.79	39.93	39.88	39.83	39.78	39.73	39.68
11'937'000 - 12'090'599	994'750 - 1'007'549.95	5'526.39 - 5'597.49	40.16	40.11	40.07	40.02	39.97	39.92	39.92	39.87	39.82	39.77	39.72	39.67	39.93	39.91	39.88	39.85	39.83	39.80	39.94	39.89	39.84	39.79	39.74	39.69
12'090'600 - 12'397'799	1'007'550 - 1'033'149.95	5'597.50 - 5'739.71	40.17	40.12	40.08	40.03	39.98	39.94	39.93	39.88	39.83	39.78	39.74	39.69	39.94	39.92	39.89	39.87	39.84	39.82	39.95	39.90	39.85	39.81	39.76	39.71
12'397'800 - 12'704'999	1'033'150 - 1'058'749.95	5'739.72 - 5'881.93	40.18	40.14	40.09	40.04	40.00	39.95	39.95	39.90	39.85	39.80	39.76	39.71	39.96	39.94	39.91	39.89	39.86	39.84	39.97	39.92	39.87	39.83	39.78	39.73
12'705'000 - 13'012'199	1'058'750 - 1'084'349.95	5'881.94 - 6'024.16	40.19	40.15	40.10	40.06	40.01	39.97	39.96	39.92	39.87	39.82	39.78	39.73	39.98	39.95	39.93	39.90	39.88	39.85	39.98	39.94	39.89	39.84	39.80	39.75
13'012'200 - 13'319'399	1'084'350 - 1'109'949.95	6'024.17 - 6'166.38	40.20	40.16	40.11	40.07	40.03	39.98	39.98	39.93	39.89	39.84	39.80	39.75	39.99	39.97	39.94	39.92	39.90	39.87	40.00	39.95	39.91	39.86	39.82	39.77
13'319'400 - 13'626'599	1'109'950 - 1'135'549.95	6'166.39 - 6'308.60	40.21	40.17	40.13	40.08	40.04	40.00	39.99	39.95	39.90	39.86	39.82	39.77	40.01	39.98	39.96	39.94	39.91	39.89	40.01	39.97	39.92	39.88	39.84	39.79
13'626'600 - 13'933'799	1'135'550 - 1'161'149.95	6'308.61 - 6'450.82	40.22	40.18	40.14	40.10	40.05	40.01	40.01	39.96	39.92	39.88	39.83	39.79	40.02	40.00	39.97	39.95	39.93	39.91	40.03	39.98	39.94	39.90	39.85	39.81
13'933'800 - 14'240'999	1'161'150 - 1'186'749.95	6'450.83 - 6'593.05	40.23	40.19	40.15	40.11	40.07	40.03	40.02	39.98	39.94	39.89	39.85	39.81	40.03	40.01	39.99	39.97	39.94	39.92	40.04	40.00	39.95	39.91	39.87	39.83
14'241'000 - 14'548'199	1'186'750 - 1'212'349.95	6'593.06 - 6'735.27	40.24	40.20	40.16	40.12	40.08	40.04	40.03	39.99	39.95	39.91	39.87	39.83	40.05	40.02	40.00	39.98	39.96	39.94	40.05	40.01	39.97	39.93	39.89	39.84
14'548'200 - 14'855'399	1'212'350 - 1'237'949.95	6'735.28 - 6'877.49	40.25	40.21	40.17	40.13	40.09	40.05	40.05	40.01	39.96	39.92	39.88	39.84	40.06	40.04	40.01	39.99	39.97	39.95	40.06	40.02	39.98	39.94	39.90	39.86
14'855'400 - 15'162'599	1'237'950 - 1'263'549.95	6'877.50 - 7'019.71	40.25	40.21	40.18	40.14	40.10	40.06	40.06	40.02	39.98	39.94	39.90	39.86	40.07	40.05	40.03	40.01	39.99	39.96	40.08	40.04	40.00	39.96	39.92	39.88
15'162'600 - 15'469'799	1'263'550 - 1'289'149.95	7'019.72 - 7'161.93	40.26	40.22	40.19	40.15	40.11	40.07	40.07	40.03	3															

TRANCHES BAREMES IMPOTS A LA SOURCE 2025			TAUX BAREMES IMPOTS A LA SOURCE 2025																							
Année fr.	Mois fr.	A l'heure fr.	A0	A1	A2	A3	A4	A5	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H0	H1	H2	H3	H4	H5
			Personne seule						Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent					Famille monoparentale							
			A déterminer par l'AFC						0 enf.	1 enf.	2 enf.	3 enf.	4 enf.	5 enf.	0 enf.	1 enf.	2 enf.	3 enf.	4 enf.	5 enf.	%	1 enf.	2 enf.	3 enf.	4 enf.	5 enf.
%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%
41'581'800 - 44'039'399	3'465'150 - 3'669'949.95	19'250.83 - 20'388.60	40.49	40.48	40.46	40.45	40.44	40.42	40.42	40.41	40.40	40.38	40.37	40.35	40.43	40.42	40.41	40.40	40.40	40.39	40.43	40.42	40.40	40.39	40.37	40.36
44'039'400 - 46'496'999	3'669'950 - 3'874'749.95	20'388.61 - 21'526.38	40.50	40.49	40.47	40.46	40.45	40.44	40.43	40.42	40.41	40.39	40.38	40.37	40.44	40.43	40.42	40.42	40.41	40.40	40.44	40.43	40.41	40.40	40.39	40.37
46'497'000 - 48'954'599	3'874'750 - 4'079'549.95	21'526.39 - 22'664.16	40.50	40.49	40.48	40.47	40.46	40.44	40.44	40.43	40.42	40.41	40.39	40.38	40.45	40.44	40.43	40.43	40.42	40.41	40.45	40.44	40.42	40.41	40.40	40.39
48'954'600 - 51'412'199	4'079'550 - 4'284'349.95	22'664.17 - 23'801.93	40.51	40.50	40.49	40.48	40.46	40.45	40.45	40.44	40.43	40.42	40.40	40.39	40.46	40.45	40.44	40.44	40.43	40.42	40.46	40.45	40.43	40.42	40.41	40.40
51'412'200 - 53'869'799	4'284'350 - 4'489'149.95	23'801.94 - 24'939.71	40.52	40.50	40.49	40.48	40.47	40.46	40.46	40.45	40.44	40.43	40.41	40.40	40.46	40.46	40.45	40.45	40.44	40.43	40.46	40.45	40.44	40.43	40.42	40.41
53'869'800 - 56'327'399	4'489'150 - 4'693'949.95	24'939.72 - 26'077.49	40.52	40.51	40.50	40.49	40.48	40.47	40.47	40.46	40.45	40.43	40.42	40.41	40.47	40.46	40.46	40.45	40.45	40.44	40.47	40.46	40.45	40.44	40.43	40.42
56'327'400 - 58'784'999	4'693'950 - 4'898'749.95	26'077.50 - 27'215.27	40.52	40.51	40.50	40.49	40.48	40.47	40.47	40.46	40.45	40.44	40.43	40.42	40.48	40.47	40.47	40.46	40.45	40.45	40.48	40.47	40.46	40.45	40.44	40.43
58'785'000 - 63'700'199	4'898'750 - 5'308'349.95	27'215.28 - 29'490.82	40.53	40.52	40.51	40.50	40.49	40.48	40.48	40.47	40.46	40.45	40.44	40.43	40.49	40.48	40.47	40.47	40.46	40.46	40.49	40.48	40.47	40.46	40.45	40.44
63'700'200 - 68'615'399	5'308'350 - 5'717'949.95	29'490.83 - 31'766.38	40.54	40.53	40.52	40.51	40.50	40.49	40.49	40.48	40.47	40.47	40.46	40.45	40.50	40.49	40.49	40.48	40.48	40.47	40.50	40.49	40.48	40.47	40.46	40.45
68'615'400 - 73'530'599	5'717'950 - 6'127'549.95	31'766.39 - 34'041.93	40.54	40.53	40.53	40.52	40.51	40.50	40.50	40.49	40.48	40.48	40.47	40.46	40.50	40.50	40.49	40.49	40.49	40.48	40.51	40.50	40.49	40.48	40.47	40.46
73'530'600 - 78'445'799	6'127'550 - 6'537'149.95	34'041.94 - 36'317.49	40.55	40.54	40.53	40.53	40.52	40.51	40.51	40.50	40.49	40.49	40.48	40.47	40.51	40.51	40.50	40.50	40.49	40.49	40.51	40.50	40.50	40.49	40.48	40.47
78'445'800 - 83'360'999	6'537'150 - 6'946'749.95	36'317.50 - 38'593.05	40.55	40.55	40.54	40.53	40.52	40.52	40.52	40.51	40.50	40.49	40.49	40.48	40.52	40.51	40.51	40.51	40.51	40.50	40.52	40.51	40.50	40.50	40.49	40.48
83'361'000 - 88'276'199	6'946'750 - 7'356'349.95	38'593.06 - 40'868.60	40.56	40.55	40.54	40.54	40.53	40.52	40.52	40.51	40.51	40.50	40.49	40.49	40.52	40.52	40.52	40.51	40.51	40.51	40.53	40.52	40.51	40.50	40.50	40.49
88'276'200 - 93'191'399	7'356'350 - 7'765'949.95	40'868.61 - 43'144.16	40.56	40.55	40.55	40.54	40.53	40.53	40.53	40.52	40.51	40.51	40.50	40.49	40.53	40.53	40.52	40.52	40.52	40.51	40.53	40.52	40.52	40.51	40.50	40.50
93'191'400 - 98'106'599	7'765'950 - 8'175'549.95	43'144.17 - 45'419.71	40.56	40.56	40.55	40.54	40.54	40.53	40.53	40.53	40.52	40.51	40.51	40.50	40.53	40.53	40.53	40.52	40.52	40.52	40.53	40.53	40.52	40.52	40.51	40.50
98'106'600 - 103'021'800	8'175'550 - 8'585'150.00	45'419.72 - 47'695.28	40.57	40.56	40.55	40.55	40.54	40.54	40.54	40.53	40.52	40.52	40.51	40.51	40.54	40.53	40.53	40.53	40.53	40.52	40.54	40.53	40.53	40.52	40.52	40.51