

TRANCHES BAREMES IMPOTS A LA SOURCE 2026					TAUX BAREMES IMPOTS A LA SOURCE 2026																					
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	0.09																				
30'000	30'599	2'500	2'549.95	13.89	14.16	0.10																				
30'600	31'199	2'550	2'599.95	14.17	14.43	0.14																				
31'200	31'799	2'600	2'649.95	14.44	14.71	0.35																				
31'800	32'399	2'650	2'699.95	14.72	14.99	0.55																				
32'400	32'999	2'700	2'749.95	15.00	15.27	0.75																				
33'000	33'599	2'750	2'799.95	15.28	15.55	0.94																				
33'600	34'199	2'800	2'849.95	15.56	15.82	1.12																				
34'200	34'799	2'850	2'899.95	15.83	16.10	1.30																				
34'800	35'399	2'900	2'949.95	16.11	16.38	1.47																				
35'400	35'999	2'950	2'999.95	16.39	16.66	1.64																				
36'000	36'599	3'000	3'049.95	16.67	16.93	1.82																				
36'600	37'199	3'050	3'099.95	16.94	17.21	2.00																				
37'200	37'799	3'100	3'149.95	17.22	17.49	2.17																				
37'800	38'399	3'150	3'199.95	17.50	17.77	2.33																				
38'400	38'999	3'200	3'249.95	17.78	18.05	2.51	0.07																			
39'000	39'599	3'250	3'299.95	18.06	18.32	2.68	0.08																			
39'600	40'199	3'300	3'349.95	18.33	18.60	2.85	0.08																			
40'200	40'799	3'350	3'399.95	18.61	18.88	3.02	0.09																			
40'800	41'399	3'400	3'449.95	18.89	19.16	3.18	0.10																			
41'400	41'999	3'450	3'499.95	19.17	19.43	3.36	0.11																			
42'000	42'599	3'500	3'549.95	19.44	19.71	3.52	0.12																			
42'600	43'199	3'550	3'599.95	19.72	19.99	3.69	0.12																			
43'200	43'799	3'600	3'649.95	20.00	20.27	3.85	0.13																			
43'800	44'399	3'650	3'699.95	20.28	20.55	4.02	0.14																			
44'400	44'999	3'700	3'749.95	20.56	20.82	4.19	0.14																			
45'000	45'599	3'750	3'799.95	20.83	21.10	4.35	0.15																			
45'600	46'199	3'800	3'849.95	21.11	21.38	4.51	0.16																			
46'200	46'799	3'850	3'899.95	21.39	21.66	4.66	0.16																			
46'800	47'399	3'900	3'949.95	21.67	21.93	4.81	0.17																			
47'400	47'999	3'950	3'999.95	21.94	22.21	4.96	0.18	0.05																		
48'000	48'599	4'000	4'049.95	22.22	22.49	5.11	0.18	0.06																		
48'600	49'199	4'050	4'099.95	22.50	22.77	5.25	0.19	0.07																		
49'200	49'799	4'100	4'149.95	22.78	23.05	5.38	0.21	0.08																		
49'800	50'399	4'150	4'199.95	23.06	23.32	5.52	0.34	0.08																		
50'400	50'999	4'200	4'249.95	23.33	23.60	5.65	0.47	0.09																		
51'000	51'599	4'250	4'299.95	23.61	23.88	5.79	0.60	0.10	0.05																	
51'600	52'199	4'300	4'349.95	23.89	24.16	5.92	0.72	0.10	0.06																	
52'200	52'799	4'350	4'399.95	24.17	24.43	6.05	0.84	0.11	0.07																	
52'800	53'399	4'400	4'449.95	24.44	24.71	6.18	0.96	0.11	0.08																	
53'400	53'999	4'450	4'499.95	24.72	24.99	6.30	1.08	0.12	0.09																	
54'000	54'599	4'500	4'549.95	25.00	25.27	6.42	1.20	0.13	0.10																	
54'600	55'199	4'550	4'599.95	25.28	25.55	6.54	1.32	0.13	0.11																	
55'200	55'799	4'600	4'649.95	25.56	25.82	6.65	1.44	0.14	0.12																	
55'800	56'399	4'650	4'699.95	25.83	26.10	6.77	1.56	0.14	0.12																	
56'400	56'999	4'700	4'749.95	26.11	26.38	6.90	1.68	0.15	0.13																	
57'000	57'599	4'750	4'799.95	26.39	26.66	7.02	1.80	0.15	0.14																	
57'600	58'199	4'800	4'849.95	26.67	26.93	7.14	1.93	0.16	0.15																	
58'200	58'799	4'850	4'899.95	26.94	27.21	7.26	2.05	0.16	0.15																	
58'800	59'399	4'900	4'949.95	27.22	27.49	7.37	2.18	0.17	0.16																	
59'400	59'999	4'950	4'999.95	27.50	27.77	7.49	2.30	0.17	0.16																	
60'000	60'599	5'000	5'049.95	27.78	28.05	7.62	2.43	0.18	0.17																	
60'600	61'199	5'050	5'099.95	28.06	28.32	7.74	2.56	0.18	0.18																	
61'200	61'799	5'100	5'149.95	28.33	28.60	7.87	2.68	0.19	0.18																	
61'800	62'399	5'150	5'199.95	28.61	28.88	7.99	2.80	0.19	0.17																	
62'400	62'999	5'200	5'249.95	28.89	29.16	8.11	2.94	0.20	0.18																	
63'000	63'599	5'250	5'299.95	29.17	29.43	8.23	3.06	0.20	0.18																	
63'600	64'199	5'300	5'349.95	29.44	29.71	8.35	3.19	0.20	0.18																	
64'200	64'799	5'350	5'399.95	29.72	29.99	8.47	3.32	0.																		

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			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	9.14	4.02	0.25	0.15	0.06	1.25										2.74					
68'400 -	68'999	5'700 -	5'749.95	31.67 -	31.93	9.25	4.13	0.35	0.15	0.07	1.34										2.84					
69'000 -	69'599	5'750 -	5'799.95	31.94 -	32.21	9.35	4.26	0.44	0.16	0.07	1.43										2.94					
69'600 -	70'199	5'800 -	5'849.95	32.22 -	32.49	9.46	4.38	0.54	0.16	0.08	1.51										3.04					
70'200 -	70'799	5'850 -	5'899.95	32.50 -	32.77	9.56	4.50	0.63	0.16	0.08	1.60										3.13					
70'800 -	71'399	5'900 -	5'949.95	32.78 -	33.05	9.66	4.63	0.72	0.17	0.09	1.69										3.23					
71'400 -	71'999	5'950 -	5'999.95	33.06 -	33.32	9.77	4.75	0.81	0.17	0.09	1.78										3.33					
72'000 -	72'599	6'000 -	6'049.95	33.33 -	33.60	9.87	4.87	0.90	0.18	0.10	1.88										3.42	0.08				
72'600 -	73'199	6'050 -	6'099.95	33.61 -	33.88	9.97	4.99	1.00	0.18	0.10	1.97										3.52	0.17				
73'200 -	73'799	6'100 -	6'149.95	33.89 -	34.16	10.07	5.10	1.10	0.18	0.10	2.06										3.63	0.26				
73'800 -	74'399	6'150 -	6'199.95	34.17 -	34.43	10.16	5.22	1.19	0.19	0.11	2.15										3.73	0.34				
74'400 -	74'999	6'200 -	6'249.95	34.44 -	34.71	10.26	5.34	1.29	0.19	0.11	2.24										3.84	0.43				
75'000 -	75'599	6'250 -	6'299.95	34.72 -	34.99	10.35	5.46	1.39	0.20	0.12	2.32										3.94	0.51				
75'600 -	76'199	6'300 -	6'349.95	35.00 -	35.27	10.44	5.58	1.49	0.20	0.12	2.41										4.04	0.60				
76'200 -	76'799	6'350 -	6'399.95	35.28 -	35.55	10.53	5.70	1.59	0.20	0.13	2.50										4.14	0.68				
76'800 -	77'399	6'400 -	6'449.95	35.56 -	35.82	10.62	5.82	1.69	0.21	0.13	2.60										4.23	0.76				
77'400 -	77'999	6'450 -	6'499.95	35.83 -	36.10	10.71	5.93	1.79	0.21	0.13	2.69										4.33	0.84				
78'000 -	78'599	6'500 -	6'549.95	36.11 -	36.38	10.80	6.04	1.91	0.22	0.14	2.79										4.43	0.91				
78'600 -	79'199	6'550 -	6'599.95	36.39 -	36.66	10.89	6.15	2.02	0.22	0.14	2.89										4.53	0.99				
79'200 -	79'799	6'600 -	6'649.95	36.67 -	36.93	10.98	6.26	2.14	0.22	0.15	2.98										4.63	1.06				
79'800 -	80'399	6'650 -	6'699.95	36.94 -	37.21	11.06	6.38	2.25	0.23	0.15	3.07	0.02									4.73	1.14				
80'400 -	80'999	6'700 -	6'749.95	37.22 -	37.49	11.14	6.49	2.37	0.23	0.15	3.16	0.10									4.83	1.21				
81'000 -	81'599	6'750 -	6'799.95	37.50 -	37.77	11.23	6.60	2.49	0.24	0.16	3.25	0.18									4.93	1.29				
81'600 -	82'199	6'800 -	6'849.95	37.78 -	38.05	11.31	6.71	2.61	0.24	0.16	3.35	0.26									5.03	1.37				
82'200 -	82'799	6'850 -	6'899.95	38.06 -	38.32	11.39	6.82	2.72	0.24	0.16	3.45	0.34									5.13	1.45				
82'800 -	83'399	6'900 -	6'949.95	38.33 -	38.60	11.46	6.92	2.84	0.25	0.17	3.54	0.42									5.23	1.53				
83'400 -	83'999	6'950 -	6'999.95	38.61 -	38.88	11.54	7.02	2.95	0.25	0.17	3.64	0.49									5.33	1.65				
84'000 -	84'599	7'000 -	7'049.95	38.89 -	39.16	11.62	7.13	3.06	0.25	0.17	3.73	0.57									5.43	1.73				
84'600 -	85'199	7'050 -	7'099.95	39.17 -	39.43	11.69	7.23	3.17	0.26	0.18	3.82	0.64									5.52	1.82				
85'200 -	85'799	7'100 -	7'149.95	39.44 -	39.71	11.77	7.33	3.28	0.26	0.18	3.91	0.71								0.05	5.61	1.90				
85'800 -	86'399	7'150 -	7'199.95	39.72 -	39.99	11.84	7.44	3.38	0.26	0.19	4.00	0.78									5.71	1.99				
86'400 -	86'999	7'200 -	7'249.95	40.00 -	40.27	11.91	7.54	3.49	0.34	0.19	4.09	0.85									5.80	2.08				
87'000 -	87'599	7'250 -	7'299.95	40.28 -	40.55	11.98	7.64	3.59	0.43	0.19	4.20	0.92									5.89	2.17				
87'600 -	88'199	7'300 -	7'349.95	40.56 -	40.82	12.05	7.74	3.70	0.52	0.20	4.30	0.99									5.98	2.26				
88'200 -	88'799	7'350 -	7'399.95	40.83 -	41.10	12.12	7.84	3.81	0.60	0.20	4.39	1.06									6.06	2.35				
88'800 -	89'399	7'400 -	7'449.95	41.11 -	41.38	12.19	7.94	3.91	0.69	0.20	4.49	1.16									6.15	2.44				
89'400 -	89'999	7'450 -	7'499.95	41.39 -	41.66	12.26	8.03	4.01	0.77	0.21	4.59	1.24									6.23	2.53				
90'000 -	90'599	7'500 -	7'549.95	41.67 -	41.93	12.33	8.13	4.11	0.85	0.21	4.68	1.33									6.32	2.62	0.06			
90'600 -	91'199	7'550 -	7'599.95	41.94 -	42.21	12.39	8.22	4.21	0.94	0.22	4.78	1.41									6.40	2.71	0.13			
91'200 -	91'799	7'600 -	7'649.95	42.22 -	42.49	12.46	8.31	4.31	1.03	0.22	4.87	1.49									6.48	2.80	0.20			
91'800 -	92'399	7'650 -	7'699.95	42.50 -	42.77	12.52	8.40	4.40	1.12	0.22	4.96	1.58									6.57	2.89	0.27			
92'400 -	92'999	7'700 -	7'749.95	42.78 -	43.05	12.58	8.49	4.51	1.20	0.23	5.05	1.66									6.65	2.99	0.34			
93'000 -	93'599	7'750 -	7'799.95	43.06 -	43.32	12.65	8.58	4.61	1.29	0.23	5.14	1.74									6.73	3.08	0.41			
93'600 -	94'199	7'800 -	7'849.95	43.33 -	43.60	12.71	8.67	4.72	1.38	0.23	5.23	1.81									6.81	3.17	0.48			
94'200 -	94'799	7'850 -	7'899.95	43.61 -	43.88	12.77	8.75	4.82	1.48	0.24	5.31	1.90									6.89	3.27	0.54			
94'800 -	95'399	7'900 -	7'949.95	43.89 -	44.16	12.83	8.84	4.92	1.57	0.24	5.40	1.98									6.97	3.36	0.61			
95'400 -	95'999	7'950 -	7'999.95	44.17 -	44.43	12.88	8.92	5.01	1.65	0.24	5.48	2.06									7.05	3.44	0.67			
96'000 -	96'599	8'000 -	8'049.95	44.44 -	44.71	12.94	9.00	5.11	1.75	0.25	5.56	2.15									7.13	3.53	0.74			
96'600 -	97'199	8'050 -	8'099.95	44.72 -	44.99	13.00	9.09	5.21	1.84	0.25	5.64	2.24									7.20	3.62	0.80			
97'200 -	97'799	8'100 -	8'149.95	45.00 -	45.27	13.06	9.17	5.31	1.94	0.28	5.73	2.32									7.28	3.72	0.86			
97'800 -	98'399	8'150 -	8'199.95	45.28 -	45.55	13.11	9.25	5.41	2.03	0.29	5.81	2.41	0.01								7.35	3.81	0.93			
98'400 -	98'999	8'200 -	8'249.95	45.56 -	45.82	13.17	9.33	5.51	2.13	0.30	5.89	2.49	0.08								7.43	3.90	0.99			
99'000 -	99'599	8'250 -	8'299.95	45.83 -	46.10	13.24	9.40	5.61	2.23	0.31	5.96	2.57	0.15								7.50	3.99	1.05			
99'600 -	100'199	8'300 -	8'349.95	46.11 -	46.38	13.31	9.48	5.70	2.33	0.32	6.04	2.66	0.21								7.57	4.08	1.12			
100'200 -	100'799	8'350 -	8'399.95	46.39 -	46.66	13.37	9.56	5.80	2.42	0.34	6.12	2.75	0.28								7.64	4.17	1.19			
100'800 -	101'399	8'400 -	8'449.95	46.67 -	46.93	13.45	9.63	5.89	2.52	0.35	6.20	2.84	0.34								7.71	4.25	1.26			
101'400 -	101'999	8'450 -	8'499.95	46.94 -	47.21	13.52	9.71	5.98	2.61	0.36	6.28	2.93	0.40								7.78	4.34	1.32			
102'000 -	102'599	8'500 -	8'54																							

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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.	
%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%
145'800 - 146'399	12'150 - 12'199.95	67.50 - 67.77	17.66	14.59	11.62	8.74	5.96	3.27	11.20	8.31	5.56	3.11	0.93		15.77	13.81	11.98	10.12	8.21	6.24	12.50	9.57	6.75	4.15	1.79	0.16
146'400 - 146'999	12'200 - 12'249.95	67.78 - 68.05	17.71	14.64	11.68	8.81	6.04	3.35	11.25	8.37	5.63	3.17	0.98		15.81	13.86	12.02	10.17	8.27	6.31	12.55	9.63	6.82	4.22	1.85	0.21
147'000 - 147'599	12'250 - 12'299.95	68.06 - 68.32	17.75	14.69	11.74	8.88	6.12	3.43	11.31	8.44	5.70	3.24	1.02		15.86	13.90	12.07	10.22	8.33	6.37	12.60	9.69	6.88	4.28	1.92	0.25
147'600 - 148'199	12'300 - 12'349.95	68.33 - 68.60	17.79	14.75	11.80	8.94	6.19	3.51	11.36	8.50	5.77	3.31	1.07		15.91	13.94	12.12	10.28	8.39	6.44	12.65	9.75	6.95	4.35	1.99	0.30
148'200 - 148'799	12'350 - 12'399.95	68.61 - 68.88	17.85	14.81	11.87	9.01	6.28	3.59	11.42	8.56	5.84	3.38	1.15		15.96	13.99	12.17	10.33	8.45	6.50	12.70	9.82	7.01	4.42	2.06	0.34
148'800 - 149'399	12'400 - 12'449.95	68.89 - 69.16	17.89	14.87	11.93	9.08	6.35	3.68	11.48	8.62	5.91	3.44	1.21		16.01	14.04	12.22	10.39	8.51	6.57	12.75	9.88	7.08	4.49	2.12	0.38
149'400 - 149'999	12'450 - 12'499.95	69.17 - 69.43	17.94	14.93	11.99	9.15	6.43	3.76	11.53	8.69	5.98	3.51	1.28		16.06	14.08	12.27	10.44	8.57	6.63	12.80	9.94	7.15	4.56	2.19	0.43
150'000 - 150'599	12'500 - 12'549.95	69.44 - 69.71	17.99	14.99	12.06	9.22	6.51	3.84	11.59	8.75	6.05	3.58	1.35		16.11	14.13	12.32	10.50	8.63	6.69	12.86	10.01	7.22	4.63	2.26	0.47
150'600 - 151'199	12'550 - 12'599.95	69.72 - 69.99	18.03	15.05	12.12	9.28	6.59	3.92	11.65	8.81	6.12	3.65	1.41		16.17	14.19	12.37	10.55	8.69	6.76	12.91	10.07	7.29	4.69	2.33	0.51
151'200 - 151'799	12'600 - 12'649.95	70.00 - 70.27	18.07	15.10	12.18	9.35	6.67	4.00	11.70	8.88	6.19	3.71	1.47		16.22	14.24	12.42	10.61	8.75	6.82	12.96	10.13	7.35	4.76	2.40	0.55
151'800 - 152'399	12'650 - 12'699.95	70.28 - 70.55	18.12	15.16	12.24	9.41	6.74	4.09	11.76	8.94	6.25	3.78	1.53	0.01	16.27	14.29	12.47	10.66	8.81	6.88	13.01	10.19	7.42	4.83	2.47	0.60
152'400 - 152'999	12'700 - 12'749.95	70.56 - 70.82	18.17	15.22	12.30	9.48	6.82	4.17	11.81	9.01	6.32	3.84	1.60	0.05	16.31	14.34	12.52	10.71	8.87	6.95	13.06	10.25	7.48	4.90	2.54	0.64
153'000 - 153'599	12'750 - 12'799.95	70.83 - 71.10	18.21	15.27	12.36	9.55	6.90	4.26	11.87	9.07	6.39	3.91	1.66	0.10	16.37	14.40	12.57	10.77	8.93	7.01	13.11	10.31	7.55	4.96	2.61	0.68
153'600 - 154'199	12'800 - 12'849.95	71.11 - 71.38	18.25	15.33	12.42	9.61	6.97	4.34	11.92	9.13	6.45	3.97	1.73	0.14	16.41	14.45	12.62	10.82	8.99	7.07	13.17	10.37	7.61	5.03	2.68	0.73
154'200 - 154'799	12'850 - 12'899.95	71.39 - 71.66	18.30	15.39	12.48	9.68	7.05	4.42	11.97	9.20	6.52	4.05	1.80	0.18	16.46	14.50	12.67	10.87	9.04	7.14	13.22	10.43	7.68	5.09	2.75	0.78
154'800 - 155'399	12'900 - 12'949.95	71.67 - 71.93	18.34	15.44	12.54	9.75	7.12	4.50	12.02	9.26	6.58	4.11	1.86	0.22	16.51	14.56	12.72	10.93	9.10	7.21	13.27	10.49	7.74	5.16	2.81	0.82
155'400 - 155'999	12'950 - 12'999.95	71.94 - 72.21	18.38	15.49	12.60	9.81	7.19	4.58	12.08	9.32	6.65	4.18	1.93	0.27	16.56	14.61	12.77	10.98	9.16	7.27	13.32	10.54	7.81	5.22	2.88	0.87
156'000 - 156'599	13'000 - 13'049.95	72.22 - 72.49	18.43	15.55	12.67	9.88	7.26	4.66	12.13	9.39	6.71	4.25	1.99	0.31	16.61	14.66	12.82	11.03	9.21	7.33	13.37	10.60	7.87	5.29	2.95	0.91
156'600 - 157'199	13'050 - 13'099.95	72.50 - 72.77	18.47	15.60	12.74	9.95	7.34	4.75	12.18	9.45	6.78	4.32	2.06	0.35	16.65	14.72	12.87	11.08	9.27	7.40	13.42	10.66	7.94	5.36	3.02	0.96
157'200 - 157'799	13'100 - 13'149.95	72.78 - 73.05	18.51	15.66	12.80	10.02	7.41	4.83	12.23	9.51	6.84	4.38	2.12	0.39	16.71	14.77	12.92	11.14	9.33	7.46	13.47	10.72	8.00	5.43	3.09	1.00
157'800 - 158'399	13'150 - 13'199.95	73.06 - 73.32	18.56	15.71	12.86	10.08	7.48	4.91	12.29	9.57	6.91	4.45	2.18	0.43	16.75	14.83	12.97	11.19	9.39	7.53	13.52	10.77	8.07	5.49	3.15	1.05
158'400 - 158'999	13'200 - 13'249.95	73.33 - 73.60	18.61	15.76	12.93	10.15	7.55	4.99	12.34	9.63	6.97	4.51	2.25	0.47	16.80	14.88	13.01	11.24	9.45	7.59	13.57	10.83	8.13	5.56	3.22	1.12
159'000 - 159'599	13'250 - 13'299.95	73.61 - 73.88	18.65	15.81	12.99	10.22	7.62	5.07	12.40	9.69	7.04	4.58	2.32	0.51	16.85	14.94	13.07	11.30	9.51	7.65	13.62	10.89	8.20	5.63	3.29	1.18
159'600 - 160'199	13'300 - 13'349.95	73.89 - 74.16	18.69	15.86	13.05	10.28	7.69	5.14	12.45	9.75	7.10	4.64	2.38	0.55	16.89	14.99	13.12	11.35	9.56	7.72	13.66	10.94	8.26	5.69	3.36	1.24
160'200 - 160'799	13'350 - 13'399.95	74.17 - 74.43	18.74	15.92	13.11	10.35	7.76	5.23	12.50	9.81	7.17	4.71	2.45	0.59	16.94	15.04	13.16	11.40	9.62	7.78	13.72	11.00	8.33	5.76	3.43	1.30
160'800 - 161'399	13'400 - 13'449.95	74.44 - 74.71	18.79	15.97	13.17	10.41	7.83	5.30	12.55	9.87	7.23	4.77	2.52	0.64	16.98	15.09	13.21	11.45	9.67	7.84	13.76	11.06	8.39	5.83	3.49	1.36
161'400 - 161'999	13'450 - 13'499.95	74.72 - 74.99	18.83	16.02	13.23	10.47	7.89	5.38	12.60	9.93	7.30	4.83	2.58	0.68	17.03	15.15	13.27	11.51	9.73	7.90	13.81	11.11	8.45	5.89	3.56	1.42
162'000 - 162'599	13'500 - 13'549.95	75.00 - 75.27	18.87	16.07	13.29	10.54	7.96	5.45	12.65	9.98	7.36	4.89	2.65	0.73	17.08	15.20	13.32	11.56	9.79	7.96	13.85	11.17	8.52	5.95	3.62	1.48
162'600 - 163'199	13'550 - 13'599.95	75.28 - 75.55	18.92	16.12	13.36	10.60	8.03	5.53	12.71	10.04	7.43	4.96	2.72	0.77	17.12	15.25	13.37	11.61	9.84	8.02	13.90	11.23	8.58	6.02	3.69	1.54
163'200 - 163'799	13'600 - 13'649.95	75.56 - 75.82	18.96	16.17	13.41	10.66	8.09	5.61	12.76	10.10	7.49	5.02	2.79	0.81	17.17	15.31	13.42	11.66	9.90	8.08	13.95	11.28	8.64	6.08	3.75	1.60
163'800 - 164'399	13'650 - 13'699.95	75.83 - 76.10	19.00	16.21	13.47	10.73	8.16	5.68	12.81	10.16	7.56	5.08	2.86	0.87	17.21	15.35	13.47	11.71	9.95	8.14	14.00	11.34	8.70	6.15	3.82	1.66
164'400 - 164'999	13'700 - 13'749.95	76.11 - 76.38	19.05	16.27	13.53	10.80	8.23	5.76	12.86	10.21	7.62	5.15	2.92	0.93	17.25	15.40	13.53	11.77	10.01	8.20	14.05	11.39	8.77	6.22	3.88	1.73
165'000 - 165'599	13'750 - 13'799.95	76.39 - 76.66	19.09	16.31	13.59	10.87	8.29	5.83	12.91	10.27	7.68	5.22	2.99	0.99	17.30	15.45	13.58	11.82	10.06	8.26	14.10	11.45	8.83	6.28	3.95	1.79
165'600 - 166'199	13'800 - 13'849.95	76.67 - 76.93	19.13	16.36	13.65	10.93	8.35	5.90	12.95	10.33	7.74	5.28	3.05	1.04	17.34	15.51	13.63	11.87	10.12	8.32	14.14	11.50	8.89	6.34	4.01	1.86
166'200 - 166'799	13'850 - 13'899.95	76.94 - 77.21	19.17	16.41	13.70	11.00	8.42	5.97	13.00	10.38	7.81	5.35	3.12	1.10	17.39	15.56	13.69	11.92	10.18	8.38	14.19	11.55	8.95	6.41	4.07	1.92
166'800 - 167'399	13'900 - 13'949.95	77.22 - 77.49	19.22	16.46	13.76	11.07	8.48	6.05	13.05	10.44	7.87	5.41	3.19	1.16	17.43	15.60	13.74	11.97	10.23	8.44	14.24	11.61	9.01	6.48	4.14	1.99
167'400 - 167'999	13'950 - 13'999.95	77.50 - 77.77	19.26	16.50	13.82	11.13	8.54	6.12	13.10	10.50	7.93	5.48	3.25	1.22	17.48	15.66	13.79	12.03	10.29	8.51	14.29	11.66	9.07	6.54	4.20	2.05
168'000 - 168'599	14'000 - 14'049.95	77.78 - 78.05	19.30	16.55	13.87	11.20	8.61	6.19	13.15	10.56	8.00	5.54	3.31	1.28	17.52	15.71	13.85	12.08	10.34	8.57	14.33	11.71	9.12	6.61	4.26	2.11
168'600 - 169'199	14'050 - 14'099.95	78.06 - 78.32	19.34	16.60	13.93	11.27	8.67	6.26	13.20	10.62	8.06	5.60	3.38	1.34	17.56	15.75	13.90	12.13	10.40	8.62	14.38	11.77	9.19	6.68	4.33	2.18
169'200 - 169'799	14'100 - 14'149.95	78.33 - 78.60	19.38	16.64	13.99	11.33	8.73	6.33	13.25	10.67	8.12	5.67	3.44	1.39	17.61	15.81	13.96	12.19	10.45	8.69	14.43	11.82	9.25	6.74	4.39	2.

TRANCHES BAREMES IMPOTS A LA SOURCE 2026					TAUX BAREMES IMPOTS A LA SOURCE 2026																					
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	20.44	17.81	15.30	12.87	10.43	8.04	14.48	12.04	9.64	7.29	5.04	2.99	18.64	16.99	15.30	13.56	11.89	10.17	15.62	13.14	10.72	8.34	6.02	3.88
185'400 - 185'999	15'450 - 15'499.95	85.83 - 86.10	20.49	17.86	15.35	12.92	10.50	8.11	14.53	12.09	9.70	7.35	5.11	3.05	18.67	17.03	15.35	13.61	11.94	10.22	15.67	13.19	10.78	8.40	6.08	3.94
186'000 - 186'599	15'500 - 15'549.95	86.11 - 86.38	20.53	17.91	15.39	12.98	10.56	8.17	14.58	12.14	9.76	7.41	5.17	3.11	18.71	17.08	15.40	13.67	12.00	10.28	15.72	13.24	10.83	8.46	6.14	4.00
186'600 - 187'199	15'550 - 15'599.95	86.39 - 86.66	20.56	17.95	15.44	13.03	10.62	8.23	14.62	12.19	9.81	7.47	5.23	3.17	18.75	17.12	15.44	13.72	12.05	10.34	15.76	13.28	10.88	8.52	6.21	4.06
187'200 - 187'799	15'600 - 15'649.95	86.67 - 86.93	20.61	18.00	15.48	13.08	10.68	8.30	14.67	12.25	9.87	7.54	5.29	3.24	18.78	17.16	15.49	13.77	12.11	10.39	15.82	13.34	10.94	8.58	6.27	4.12
187'800 - 188'399	15'650 - 15'699.95	86.94 - 87.21	20.64	18.05	15.53	13.14	10.74	8.36	14.71	12.30	9.93	7.60	5.35	3.30	18.83	17.20	15.54	13.83	12.16	10.46	15.86	13.39	10.99	8.63	6.33	4.18
188'400 - 188'999	15'700 - 15'749.95	87.22 - 87.49	20.68	18.09	15.57	13.19	10.80	8.42	14.76	12.35	9.98	7.66	5.41	3.35	18.86	17.24	15.59	13.88	12.22	10.51	15.91	13.44	11.04	8.69	6.39	4.24
189'000 - 189'599	15'750 - 15'799.95	87.50 - 87.77	20.72	18.14	15.61	13.24	10.86	8.49	14.81	12.40	10.04	7.71	5.47	3.41	18.89	17.28	15.63	13.93	12.27	10.57	15.96	13.48	11.09	8.75	6.45	4.29
189'600 - 190'199	15'800 - 15'849.95	87.78 - 88.05	20.76	18.19	15.66	13.29	10.92	8.55	14.86	12.45	10.09	7.78	5.53	3.48	18.93	17.32	15.67	13.98	12.32	10.63	16.02	13.54	11.15	8.81	6.52	4.35
190'200 - 190'799	15'850 - 15'899.95	88.06 - 88.32	20.80	18.23	15.70	13.34	10.98	8.62	14.91	12.50	10.15	7.83	5.59	3.54	18.97	17.36	15.72	14.04	12.38	10.69	16.07	13.58	11.20	8.87	6.58	4.41
190'800 - 191'399	15'900 - 15'949.95	88.33 - 88.60	20.83	18.28	15.75	13.39	11.04	8.68	14.95	12.55	10.20	7.89	5.65	3.60	19.00	17.40	15.77	14.09	12.43	10.75	16.12	13.63	11.25	8.92	6.64	4.47
191'400 - 191'999	15'950 - 15'999.95	88.61 - 88.88	20.87	18.33	15.79	13.45	11.10	8.75	15.01	12.60	10.26	7.95	5.71	3.66	19.04	17.44	15.81	14.14	12.48	10.80	16.18	13.69	11.31	8.98	6.70	4.53
192'000 - 192'599	16'000 - 16'049.95	88.89 - 89.16	20.91	18.37	15.84	13.49	11.15	8.81	15.06	12.65	10.31	8.01	5.77	3.72	19.07	17.49	15.86	14.19	12.54	10.87	16.23	13.74	11.36	9.04	6.76	4.59
192'600 - 193'199	16'050 - 16'099.95	89.17 - 89.43	20.94	18.41	15.88	13.54	11.21	8.88	15.10	12.70	10.36	8.06	5.83	3.77	19.11	17.53	15.91	14.24	12.59	10.92	16.28	13.78	11.41	9.09	6.82	4.65
193'200 - 193'799	16'100 - 16'149.95	89.44 - 89.71	20.98	18.46	15.93	13.59	11.27	8.94	15.15	12.74	10.41	8.12	5.89	3.83	19.14	17.56	15.95	14.29	12.64	10.98	16.33	13.83	11.46	9.15	6.88	4.71
193'800 - 194'399	16'150 - 16'199.95	89.72 - 89.99	21.02	18.50	15.99	13.64	11.32	9.01	15.21	12.80	10.47	8.18	5.96	3.89	19.17	17.60	15.99	14.34	12.69	11.04	16.39	13.89	11.52	9.21	6.94	4.78
194'400 - 194'999	16'200 - 16'249.95	90.00 - 90.27	21.05	18.55	16.04	13.69	11.38	9.07	15.26	12.85	10.52	8.24	6.02	3.95	19.21	17.64	16.04	14.39	12.74	11.10	16.44	13.94	11.57	9.26	7.00	4.84
195'000 - 195'599	16'250 - 16'299.95	90.28 - 90.55	21.09	18.59	16.09	13.74	11.43	9.13	15.31	12.90	10.57	8.30	6.08	4.01	19.25	17.68	16.08	14.44	12.79	11.15	16.49	13.99	11.62	9.32	7.05	4.90
195'600 - 196'199	16'300 - 16'349.95	90.56 - 90.82	21.13	18.63	16.14	13.79	11.49	9.20	15.36	12.95	10.63	8.36	6.14	4.06	19.28	17.72	16.13	14.49	12.84	11.21	16.55	14.04	11.67	9.38	7.12	4.96
196'200 - 196'799	16'350 - 16'399.95	90.83 - 91.10	21.16	18.68	16.19	13.84	11.55	9.26	15.41	13.00	10.68	8.42	6.20	4.12	19.32	17.76	16.17	14.54	12.90	11.27	16.60	14.10	11.73	9.43	7.17	5.02
196'800 - 197'399	16'400 - 16'449.95	91.11 - 91.38	21.19	18.72	16.24	13.88	11.60	9.32	15.46	13.05	10.74	8.47	6.26	4.18	19.35	17.80	16.22	14.59	12.95	11.32	16.64	14.15	11.78	9.48	7.23	5.08
197'400 - 197'999	16'450 - 16'499.95	91.39 - 91.66	21.23	18.76	16.29	13.94	11.66	9.38	15.51	13.10	10.79	8.53	6.32	4.23	19.38	17.84	16.26	14.64	12.99	11.38	16.70	14.21	11.83	9.54	7.30	5.15
198'000 - 198'599	16'500 - 16'549.95	91.67 - 91.93	21.27	18.80	16.34	13.98	11.71	9.44	15.56	13.15	10.84	8.59	6.38	4.29	19.41	17.87	16.30	14.68	13.04	11.43	16.75	14.26	11.88	9.60	7.36	5.20
198'600 - 199'199	16'550 - 16'599.95	91.94 - 92.21	21.30	18.85	16.39	14.03	11.76	9.50	15.61	13.20	10.89	8.64	6.44	4.34	19.45	17.91	16.35	14.73	13.10	11.49	16.80	14.31	11.94	9.65	7.42	5.26
199'200 - 199'799	16'600 - 16'649.95	92.22 - 92.49	21.33	18.89	16.44	14.07	11.82	9.56	15.66	13.25	10.94	8.70	6.49	4.40	19.48	17.95	16.39	14.78	13.14	11.54	16.84	14.36	11.99	9.71	7.48	5.32
199'800 - 200'399	16'650 - 16'699.95	92.50 - 92.77	21.37	18.93	16.49	14.12	11.87	9.62	15.72	13.31	11.00	8.76	6.56	4.47	19.51	17.99	16.43	14.83	13.19	11.60	16.90	14.42	12.04	9.77	7.54	5.38
200'400 - 200'999	16'700 - 16'749.95	92.78 - 93.05	21.40	18.97	16.54	14.17	11.92	9.68	15.77	13.36	11.05	8.81	6.61	4.53	19.55	18.03	16.47	14.88	13.24	11.65	16.94	14.47	12.09	9.82	7.60	5.44
201'000 - 201'599	16'750 - 16'799.95	93.06 - 93.32	21.44	19.01	16.58	14.22	11.98	9.74	15.82	13.41	11.10	8.87	6.67	4.59	19.58	18.06	16.51	14.92	13.29	11.71	16.99	14.51	12.15	9.87	7.65	5.50
201'600 - 202'199	16'800 - 16'849.95	93.33 - 93.60	21.47	19.05	16.64	14.27	12.03	9.80	15.88	13.47	11.16	8.92	6.73	4.65	19.61	18.10	16.55	14.97	13.34	11.76	17.04	14.57	12.20	9.93	7.71	5.56
202'200 - 202'799	16'850 - 16'899.95	93.61 - 93.88	21.50	19.09	16.68	14.32	12.08	9.86	15.93	13.52	11.21	8.98	6.79	4.71	19.64	18.14	16.59	15.01	13.38	11.81	17.09	14.62	12.25	9.98	7.77	5.62
202'800 - 203'399	16'900 - 16'949.95	93.89 - 94.16	21.54	19.13	16.73	14.37	12.13	9.92	15.98	13.57	11.26	9.03	6.85	4.77	19.68	18.18	16.64	15.06	13.44	11.87	17.14	14.67	12.31	10.04	7.83	5.68
203'400 - 203'999	16'950 - 16'999.95	94.17 - 94.43	21.57	19.17	16.77	14.42	12.18	9.97	16.03	13.62	11.31	9.09	6.91	4.83	19.71	18.21	16.68	15.11	13.49	11.92	17.18	14.72	12.36	10.09	7.88	5.74
204'000 - 204'599	17'000 - 17'049.95	94.44 - 94.71	21.60	19.21	16.82	14.47	12.24	10.03	16.08	13.68	11.37	9.15	6.97	4.89	19.74	18.25	16.72	15.15	13.54	11.97	17.23	14.77	12.42	10.15	7.94	5.80
204'600 - 205'199	17'050 - 17'099.95	94.72 - 94.99	21.64	19.25	16.87	14.52	12.29	10.09	16.13	13.73	11.42	9.20	7.03	4.95	19.78	18.29	16.76	15.20	13.59	12.03	17.28	14.82	12.47	10.20	8.00	5.86
205'200 - 205'799	17'100 - 17'149.95	95.00 - 95.27	21.67	19.29	16.91	14.57	12.34	10.14	16.18	13.78	11.47	9.26	7.09	5.01	19.81	18.32	16.80	15.25	13.64	12.08	17.32	14.87	12.53	10.26	8.06	5.92
205'800 - 206'399	17'150 - 17'199.95	95.28 - 95.55	21.70	19.33	16.96	14.62	12.39	10.20	16.23	13.84	11.53	9.31	7.15	5.07	19.84	18.35	16.84	15.29	13.69	12.13	17.37	14.92	12.59	10.31	8.12	5.98
206'400 - 206'999	17'200 - 17'249.95	95.56 - 95.82	21.73	19.37	17.01	14.67	12.44	10.26	16.28	13.89	11.58	9.37	7.20	5.12	19.87	18.39	16.89	15.34	13.75	12.18	17.42	14.97	12.64	10.37	8.17	6.04
207'000 - 207'599	17'250 - 17'299.95	95.83 - 96.10	21.76	19.41	17.05	14.72	12.49	10.31	16.33	13.94	11.63	9.42	7.26	5.18	19.90	18.43	16.92	15.38	13.79	12.23	17.46	15.01	12.69	10.42	8.23	6.10
207'600 - 208'199	17'300 - 17'349.95	96.11 - 96.38	21.79	19.44	17.10	14.77	12.53	10.37	16.38	13.99	11.68	9.47	7.32	5.24	19.93	18.46	16.96	15.43	13.84	12.28	17.51	15.06	12.75	10.47	8.29</	

TRANCHES BAREMES IMPOTS A LA SOURCE 2026					TAUX BAREMES IMPOTS A LA SOURCE 2026																								
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	22.65	20.41	18.23	16.05	13.89	11.81	17.60	15.33	13.13	10.98	8.85	6.81	20.72	19.36	17.97	16.56	15.10	13.59	18.65	16.38	14.12	11.98	9.83	7.73
224'400 -	224'999	18'700 -	18'749.95	103.89 -	104.16	22.69	20.44	18.27	16.10	13.95	11.87	17.64	15.38	13.18	11.04	8.91	6.87	20.75	19.39	18.01	16.59	15.14	13.64	18.69	16.43	14.17	12.03	9.89	7.79
225'000 -	225'599	18'750 -	18'799.95	104.17 -	104.43	22.72	20.47	18.31	16.14	13.99	11.92	17.68	15.43	13.23	11.09	8.97	6.92	20.78	19.43	18.05	16.64	15.19	13.69	18.73	16.47	14.22	12.08	9.95	7.84
225'600 -	226'199	18'800 -	18'849.95	104.44 -	104.71	22.75	20.51	18.34	16.18	14.04	11.97	17.72	15.48	13.28	11.15	9.02	6.98	20.80	19.45	18.08	16.67	15.23	13.74	18.76	16.52	14.27	12.13	10.01	7.90
226'200 -	226'799	18'850 -	18'899.95	104.72 -	104.99	22.78	20.54	18.38	16.23	14.08	12.02	17.76	15.52	13.32	11.20	9.08	7.03	20.83	19.48	18.11	16.71	15.27	13.78	18.80	16.56	14.32	12.18	10.06	7.96
226'800 -	227'399	18'900 -	18'949.95	105.00 -	105.27	22.82	20.58	18.42	16.27	14.13	12.08	17.81	15.57	13.38	11.26	9.14	7.09	20.86	19.51	18.15	16.75	15.31	13.83	18.84	16.61	14.37	12.24	10.12	8.02
227'400 -	227'999	18'950 -	18'999.95	105.28 -	105.55	22.85	20.61	18.46	16.31	14.17	12.13	17.85	15.62	13.42	11.31	9.20	7.15	20.89	19.55	18.18	16.79	15.36	13.88	18.88	16.65	14.42	12.29	10.18	8.08
228'000 -	228'599	19'000 -	19'049.95	105.56 -	105.82	22.89	20.65	18.50	16.36	14.22	12.17	17.89	15.66	13.47	11.36	9.26	7.21	20.91	19.58	18.22	16.83	15.40	13.92	18.92	16.69	14.47	12.34	10.23	8.13
228'600 -	229'199	19'050 -	19'099.95	105.83 -	106.10	22.92	20.68	18.54	16.40	14.27	12.23	17.93	15.71	13.52	11.42	9.32	7.27	20.94	19.61	18.25	16.86	15.44	13.97	18.96	16.74	14.52	12.39	10.29	8.20
229'200 -	229'799	19'100 -	19'149.95	106.11 -	106.38	22.96	20.72	18.57	16.44	14.32	12.28	17.97	15.76	13.57	11.47	9.38	7.32	20.97	19.64	18.29	16.90	15.48	14.02	18.99	16.78	14.57	12.44	10.35	8.25
229'800 -	230'399	19'150 -	19'199.95	106.39 -	106.66	22.99	20.75	18.61	16.49	14.36	12.33	18.01	15.80	13.61	11.52	9.43	7.38	20.99	19.67	18.32	16.94	15.52	14.06	19.03	16.82	14.62	12.49	10.40	8.31
230'400 -	230'999	19'200 -	19'249.95	106.67 -	106.93	23.02	20.78	18.64	16.53	14.41	12.38	18.05	15.84	13.66	11.57	9.49	7.43	21.02	19.70	18.35	16.98	15.56	14.11	19.06	16.86	14.66	12.54	10.46	8.37
231'000 -	231'599	19'250 -	19'299.95	106.94 -	107.21	23.05	20.82	18.68	16.57	14.46	12.43	18.09	15.89	13.71	11.63	9.55	7.50	21.04	19.72	18.38	17.01	15.60	14.15	19.11	16.91	14.71	12.59	10.52	8.44
231'600 -	232'199	19'300 -	19'349.95	107.22 -	107.49	23.09	20.85	18.72	16.61	14.51	12.48	18.13	15.94	13.75	11.68	9.61	7.55	21.07	19.76	18.42	17.05	15.65	14.20	19.14	16.95	14.76	12.64	10.57	8.50
232'200 -	232'799	19'350 -	19'399.95	107.50 -	107.77	23.12	20.88	18.75	16.65	14.55	12.52	18.16	15.98	13.80	11.73	9.66	7.61	21.10	19.79	18.45	17.09	15.69	14.25	19.18	16.99	14.81	12.69	10.62	8.55
232'800 -	233'399	19'400 -	19'449.95	107.78 -	108.05	23.15	20.92	18.79	16.70	14.60	12.58	18.21	16.03	13.85	11.79	9.72	7.67	21.12	19.81	18.48	17.12	15.73	14.29	19.22	17.04	14.86	12.74	10.68	8.62
233'400 -	233'999	19'450 -	19'499.95	108.06 -	108.32	23.18	20.95	18.83	16.74	14.65	12.62	18.24	16.07	13.90	11.84	9.78	7.73	21.15	19.85	18.52	17.16	15.77	14.34	19.25	17.08	14.90	12.79	10.73	8.67
234'000 -	234'599	19'500 -	19'549.95	108.33 -	108.60	23.21	20.99	18.86	16.78	14.69	12.67	18.28	16.11	13.95	11.89	9.83	7.79	21.17	19.87	18.55	17.20	15.81	14.38	19.28	17.12	14.95	12.84	10.78	8.73
234'600 -	235'199	19'550 -	19'599.95	108.61 -	108.88	23.25	21.03	18.90	16.82	14.74	12.72	18.32	16.16	14.00	11.94	9.89	7.85	21.20	19.90	18.58	17.23	15.85	14.42	19.32	17.16	15.00	12.89	10.84	8.79
235'200 -	235'799	19'600 -	19'649.95	108.89 -	109.16	23.28	21.07	18.93	16.86	14.79	12.77	18.36	16.20	14.05	11.99	9.95	7.91	21.22	19.93	18.61	17.27	15.89	14.47	19.36	17.20	15.05	12.94	10.89	8.85
235'800 -	236'399	19'650 -	19'749.95	109.17 -	109.71	23.33	21.12	18.99	16.92	14.86	12.84	18.42	16.27	14.12	12.06	10.03	8.00	21.26	19.97	18.66	17.32	15.95	14.53	19.41	17.26	15.11	13.01	10.97	8.94
237'000 -	238'199	19'750 -	19'849.95	109.72 -	110.27	23.39	21.19	19.05	17.00	14.94	12.93	18.49	16.35	14.21	12.16	10.14	8.11	21.31	20.03	18.73	17.40	16.03	14.62	19.48	17.34	15.20	13.10	11.08	9.05
238'200 -	239'399	19'850 -	19'949.95	110.28 -	110.82	23.45	21.27	19.12	17.08	15.03	13.03	18.57	16.44	14.31	12.26	10.25	8.23	21.36	20.09	18.79	17.47	16.11	14.71	19.55	17.42	15.30	13.19	11.18	9.17
239'400 -	240'599	19'950 -	20'049.95	110.83 -	111.38	23.51	21.33	19.19	17.15	15.12	13.12	18.64	16.52	14.40	12.36	10.35	8.35	21.41	20.14	18.85	17.54	16.18	14.79	19.62	17.50	15.38	13.28	11.28	9.28
240'600 -	241'799	20'050 -	20'149.95	111.39 -	111.93	23.58	21.41	19.26	17.23	15.21	13.21	18.71	16.61	14.50	12.45	10.46	8.47	21.46	20.20	18.92	17.61	16.26	14.88	19.69	17.58	15.47	13.38	11.38	9.39
241'800 -	242'999	20'150 -	20'249.95	111.94 -	112.49	23.64	21.48	19.33	17.31	15.30	13.30	18.79	16.69	14.60	12.55	10.57	8.58	21.51	20.25	18.98	17.67	16.34	14.96	19.76	17.66	15.56	13.47	11.49	9.50
243'000 -	244'199	20'250 -	20'349.95	112.50 -	113.05	23.70	21.55	19.41	17.39	15.38	13.39	18.85	16.77	14.68	12.64	10.67	8.70	21.56	20.31	19.04	17.74	16.41	15.05	19.82	17.73	15.65	13.56	11.58	9.61
244'200 -	245'399	20'350 -	20'449.95	113.06 -	113.60	23.76	21.62	19.49	17.46	15.47	13.48	18.93	16.85	14.78	12.74	10.78	8.81	21.60	20.36	19.10	17.81	16.49	15.13	19.89	17.81	15.74	13.66	11.69	9.72
245'400 -	246'599	20'450 -	20'549.95	113.61 -	114.16	23.82	21.68	19.57	17.54	15.55	13.57	18.99	16.93	14.86	12.83	10.87	8.92	21.66	20.42	19.16	17.88	16.56	15.21	19.95	17.88	15.82	13.76	11.78	9.83
246'600 -	247'799	20'550 -	20'649.95	114.17 -	114.71	23.88	21.75	19.65	17.61	15.64	13.66	19.07	17.01	14.96	12.92	10.98	9.03	21.71	20.47	19.22	17.95	16.64	15.30	20.02	17.96	15.91	13.85	11.88	9.93
247'800 -	248'999	20'650 -	20'749.95	114.72 -	115.27	23.94	21.82	19.72	17.69	15.72	13.76	19.14	17.09	15.05	13.02	11.08	9.14	21.76	20.52	19.28	18.01	16.71	15.37	20.08	18.04	15.99	13.95	11.98	10.04
249'000 -	250'199	20'750 -	20'849.95	115.28 -	115.82	23.99	21.89	19.80	17.76	15.80	13.84	19.20	17.17	15.13	13.10	11.18	9.25	21.81	20.58	19.34	18.08	16.78	15.45	20.14	18.11	16.07	14.04	12.07	10.14
250'200 -	251'399	20'850 -	20'949.95	115.83 -	116.38	24.05	21.95	19.88	17.83	15.88	13.94	19.27	17.25	15.22	13.20	11.28	9.36	21.86	20.63	19.39	18.14	16.85	15.53	20.21	18.18	16.16	14.13	12.17	10.25
251'400 -	252'599	20'950 -	21'049.95	116.39 -	116.93	24.11	22.02	19.95	17.91	15.96	14.02	19.33	17.32	15.30	13.29	11.37	9.46	21.91	20.68	19.45	18.20	16.93	15.61	20.27	18.25	16.24	14.22	12.26	10.35
252'600 -	253'799	21'050 -	21'149.95	116.94 -	117.49	24.16	22.08	20.02	17.99	16.04	14.11	19.40	17.40	15.39	13.38	11.47	9.57	21.96	20.73	19.51	18.27	17.00	15.69	20.33	18.33	16.32	14.31	12.35	10.45
253'800 -	254'999	21'150 -	21'249.95	117.50 -	118.05	24.22	22.15	20.09	18.07	16.12	14.20	19.47	17.47	15.47	13.48	11.56	9.67	22.01	20.78	19.57	18.33	17.07	15.77	20.39	18.39	16.40	14.40	12.44	10.55
255'000 -	256'199	21'250 -	21'349.95	118.06 -	118.60	24.27	22.21	20.17	18.15	16.20	14.29	19.53	17.55	15.56	13.57	11.66	9.78	22.06	20.83	19.63	18								

TRANCHES BAREMES IMPOTS A LA SOURCE 2026					TAUX BAREMES IMPOTS A LA SOURCE 2026																					
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	25.67	23.86	22.04	20.23	18.43	16.66	21.18	19.43	17.68	15.93	14.18	12.44	23.34	22.24	21.12	20.01	18.92	17.81	21.99	20.24	18.49	16.74	14.99	13.24
291'000 - 292'199	24'250 - 24'349.95	134.72 - 135.27	25.71	23.90	22.10	20.29	18.50	16.73	21.23	19.49	17.74	16.00	14.26	12.52	23.37	22.28	21.17	20.06	18.97	17.86	22.03	20.29	18.55	16.81	15.07	13.32
292'200 - 293'399	24'350 - 24'449.95	135.28 - 135.82	25.75	23.95	22.16	20.36	18.57	16.80	21.28	19.54	17.81	16.07	14.34	12.61	23.41	22.33	21.22	20.11	19.03	17.93	22.08	20.35	18.61	16.88	15.14	13.41
293'400 - 294'599	24'450 - 24'549.95	135.83 - 136.38	25.80	24.00	22.21	20.42	18.64	16.88	21.33	19.60	17.87	16.15	14.42	12.69	23.45	22.37	21.26	20.16	19.08	17.98	22.13	20.40	18.67	16.95	15.22	13.49
294'600 - 295'799	24'550 - 24'649.95	136.39 - 136.93	25.83	24.05	22.27	20.48	18.71	16.95	21.38	19.65	17.93	16.21	14.49	12.77	23.49	22.41	21.31	20.21	19.14	18.04	22.17	20.45	18.73	17.01	15.29	13.57
295'800 - 296'999	24'650 - 24'749.95	136.94 - 137.49	25.88	24.10	22.32	20.55	18.78	17.02	21.43	19.71	18.00	16.28	14.57	12.86	23.53	22.45	21.36	20.26	19.19	18.10	22.22	20.50	18.79	17.08	15.36	13.65
297'000 - 298'199	24'750 - 24'849.95	137.50 - 138.05	25.91	24.15	22.38	20.61	18.85	17.10	21.47	19.76	18.06	16.35	14.64	12.94	23.57	22.50	21.41	20.30	19.24	18.16	22.26	20.55	18.85	17.14	15.43	13.73
298'200 - 299'399	24'850 - 24'949.95	138.06 - 138.60	25.96	24.19	22.43	20.67	18.91	17.17	21.52	19.82	18.12	16.42	14.72	13.02	23.61	22.54	21.46	20.36	19.29	18.22	22.31	20.61	18.91	17.21	15.51	13.81
299'400 - 300'599	24'950 - 25'049.95	138.61 - 139.16	26.00	24.24	22.49	20.73	18.98	17.25	21.57	19.88	18.18	16.49	14.80	13.10	23.64	22.58	21.50	20.41	19.34	18.27	22.35	20.66	18.97	17.27	15.58	13.89
300'600 - 301'799	25'050 - 25'149.95	139.17 - 139.71	26.03	24.29	22.54	20.79	19.05	17.32	21.61	19.93	18.24	16.55	14.87	13.18	23.68	22.62	21.55	20.46	19.40	18.33	22.39	20.71	19.02	17.33	15.65	13.96
301'800 - 302'999	25'150 - 25'249.95	139.72 - 140.27	26.08	24.34	22.59	20.85	19.11	17.39	21.66	19.98	18.30	16.62	14.94	13.26	23.72	22.66	21.59	20.51	19.45	18.38	22.44	20.76	19.08	17.40	15.72	14.04
303'000 - 304'199	25'250 - 25'349.95	140.28 - 140.82	26.11	24.38	22.64	20.91	19.18	17.46	21.70	20.03	18.36	16.69	15.01	13.34	23.75	22.70	21.64	20.56	19.50	18.44	22.48	20.81	19.13	17.46	15.79	14.11
304'200 - 305'399	25'350 - 25'449.95	140.83 - 141.38	26.15	24.43	22.70	20.97	19.24	17.53	21.75	20.09	18.42	16.75	15.09	13.42	23.79	22.74	21.68	20.61	19.55	18.49	22.53	20.86	19.19	17.52	15.86	14.19
305'400 - 306'599	25'450 - 25'549.95	141.39 - 141.93	26.19	24.47	22.75	21.03	19.31	17.60	21.79	20.13	18.47	16.82	15.16	13.50	23.83	22.79	21.73	20.66	19.60	18.55	22.58	20.90	19.24	17.58	15.92	14.26
306'600 - 307'799	25'550 - 25'649.95	141.94 - 142.49	26.23	24.51	22.80	21.09	19.37	17.67	21.84	20.19	18.53	16.88	15.23	13.57	23.86	22.83	21.78	20.71	19.65	18.60	22.63	20.95	19.30	17.65	15.99	14.34
307'800 - 308'999	25'650 - 25'749.95	142.50 - 143.05	26.27	24.56	22.85	21.15	19.44	17.75	21.89	20.24	18.59	16.95	15.30	13.65	23.90	22.87	21.82	20.76	19.70	18.66	22.67	21.00	19.36	17.71	16.06	14.42
309'000 - 310'199	25'750 - 25'849.95	143.06 - 143.60	26.30	24.60	22.90	21.20	19.50	17.81	21.93	20.29	18.65	17.01	15.37	13.73	23.93	22.91	21.86	20.81	19.75	18.71	22.72	21.05	19.41	17.77	16.13	14.49
310'200 - 311'399	25'850 - 25'949.95	143.61 - 144.16	26.34	24.65	22.95	21.26	19.57	17.88	21.98	20.34	18.71	17.07	15.44	13.80	23.97	22.94	21.91	20.85	19.79	18.76	22.76	21.10	19.46	17.83	16.19	14.56
311'400 - 312'599	25'950 - 26'049.95	144.17 - 144.71	26.38	24.69	23.00	21.31	19.63	17.95	22.02	20.39	18.76	17.13	15.50	13.88	24.00	22.98	21.95	20.90	19.84	18.82	22.81	21.14	19.51	17.89	16.26	14.63
312'600 - 313'799	26'050 - 26'149.95	144.72 - 145.27	26.41	24.73	23.05	21.37	19.69	18.02	22.07	20.44	18.82	17.20	15.57	13.95	24.04	23.03	22.00	20.95	19.89	18.87	22.85	21.19	19.57	17.95	16.32	14.70
313'800 - 314'999	26'150 - 26'249.95	145.28 - 145.82	26.45	24.77	23.10	21.43	19.75	18.08	22.12	20.49	18.87	17.25	15.64	14.02	24.07	23.06	22.04	21.00	19.94	18.92	22.90	21.23	19.62	18.00	16.39	14.77
315'000 - 316'199	26'250 - 26'349.95	145.83 - 146.38	26.49	24.82	23.15	21.48	19.81	18.15	22.17	20.54	18.93	17.32	15.71	14.10	24.11	23.10	22.08	21.04	19.99	18.97	22.94	21.28	19.67	18.06	16.45	14.84
316'200 - 317'399	26'350 - 26'449.95	146.39 - 146.93	26.52	24.86	23.20	21.54	19.88	18.22	22.21	20.59	18.98	17.38	15.78	14.17	24.14	23.14	22.12	21.09	20.04	19.02	22.99	21.33	19.72	18.12	16.52	14.92
317'400 - 318'599	26'450 - 26'549.95	146.94 - 147.49	26.56	24.90	23.25	21.59	19.94	18.28	22.26	20.63	19.03	17.44	15.84	14.24	24.18	23.18	22.16	21.14	20.09	19.08	23.03	21.37	19.77	18.18	16.58	14.98
318'600 - 319'799	26'550 - 26'649.95	147.50 - 148.05	26.59	24.94	23.29	21.65	20.00	18.35	22.31	20.68	19.09	17.50	15.91	14.32	24.21	23.21	22.20	21.18	20.14	19.12	23.07	21.42	19.83	18.23	16.64	15.05
319'800 - 320'999	26'650 - 26'749.95	148.06 - 148.60	26.63	24.98	23.34	21.70	20.05	18.41	22.35	20.73	19.14	17.56	15.97	14.38	24.24	23.25	22.25	21.23	20.19	19.18	23.11	21.46	19.87	18.29	16.70	15.12
321'000 - 322'199	26'750 - 26'849.95	148.61 - 149.16	26.66	25.03	23.39	21.75	20.11	18.48	22.40	20.77	19.19	17.62	16.04	14.46	24.28	23.29	22.29	21.27	20.24	19.23	23.16	21.51	19.93	18.35	16.77	15.19
322'200 - 323'399	26'850 - 26'949.95	149.17 - 149.71	26.70	25.07	23.44	21.81	20.18	18.54	22.44	20.82	19.25	17.68	16.10	14.53	24.31	23.33	22.33	21.32	20.29	19.27	23.20	21.56	19.98	18.40	16.83	15.26
323'400 - 324'599	26'950 - 27'049.95	149.72 - 150.27	26.73	25.11	23.48	21.86	20.23	18.61	22.49	20.87	19.30	17.73	16.16	14.60	24.34	23.36	22.37	21.36	20.34	19.32	23.24	21.61	20.02	18.46	16.89	15.32
324'600 - 325'799	27'050 - 27'149.95	150.28 - 150.82	26.77	25.15	23.53	21.91	20.29	18.67	22.53	20.91	19.35	17.79	16.23	14.67	24.37	23.40	22.41	21.41	20.39	19.37	23.28	21.66	20.07	18.51	16.95	15.39
325'800 - 326'999	27'150 - 27'249.95	150.83 - 151.38	26.80	25.18	23.57	21.96	20.35	18.73	22.57	20.96	19.40	17.84	16.29	14.73	24.41	23.44	22.45	21.45	20.44	19.42	23.32	21.70	20.12	18.56	17.01	15.45
327'000 - 328'199	27'250 - 27'349.95	151.39 - 151.93	26.83	25.22	23.62	22.01	20.40	18.80	22.62	21.00	19.45	17.90	16.35	14.80	24.44	23.47	22.49	21.50	20.49	19.47	23.37	21.75	20.17	18.62	17.07	15.52
328'200 - 329'399	27'350 - 27'449.95	151.94 - 152.49	26.86	25.26	23.66	22.06	20.46	18.86	22.66	21.05	19.50	17.96	16.41	14.87	24.47	23.51	22.53	21.54	20.53	19.52	23.40	21.79	20.22	18.67	17.13	15.58
329'400 - 330'599	27'450 - 27'549.95	152.50 - 153.05	26.90	25.30	23.71	22.11	20.52	18.92	22.70	21.10	19.55	18.01	16.47	14.94	24.50	23.54	22.57	21.58	20.58	19.57	23.45	21.84	20.27	18.73	17.19	15.65
330'600 - 331'799	27'550 - 27'649.95	153.06 - 153.60	26.93	25.34	23.75	22.16	20.57	18.98	22.75	21.15	19.60	18.07	16.54	15.00	24.53	23.58	22.61	21.62	20.62	19.61	23.49	21.89	20.31	18.78	17.25	15.71
331'800 - 332'999	27'650 - 27'749.95	153.61 - 154.16	26.97	25.38	23.79	22.21	20.63	19.04	22.79	21.20	19.65	18.12	16.60	15.07	24.57	23.61	22.65	21.67	20.67	19.66	23.53	21.93	20.36	18.83	17.30	15.77
333'000 - 334'199	27'750 - 27'849.95	154.17 - 154.71	27.00	25.42	23.84	22.26	20.68	19.11	22.83	21.25	19.70	18.18	16.66	15.13	24.59	23.65	22.68	21.71	20.72	19.71	23.57	21.98	20.41	18.88	17.36	15.84
334'200 - 335'399	27'850 - 27'949.95	154.72 - 155.27	27.03	25.45	23.88	22.31	20.74	19.16	22.87	21.29	19.75	18.23	16.71	15.20	24.63	23.68	22.72	21.75	20.77	19.76	23.60	2				

TRANCHES BAREMES IMPOTS A LA SOURCE 2026				TAUX BAREMES IMPOTS A LA SOURCE 2026																							
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/ 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.	
%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%
367'800 - 368'999	30'650 - 30'749.95	170.28 - 170.82	27.94	26.44	24.99	23.55	22.12	20.69	23.94	22.50	21.06	19.62	18.23	16.85	25.47	24.58	23.71	22.83	21.94	21.04	24.60	23.16	21.73	20.29	18.87	17.49	
369'000 - 370'199	30'750 - 30'849.95	170.83 - 171.38	27.97	26.47	25.02	23.59	22.17	20.74	23.97	22.54	21.10	19.67	18.27	16.90	25.50	24.62	23.74	22.87	21.98	21.09	24.63	23.20	21.77	20.33	18.91	17.54	
370'200 - 371'399	30'850 - 30'949.95	171.39 - 171.93	28.00	26.51	25.06	23.63	22.21	20.79	24.00	22.58	21.15	19.72	18.32	16.95	25.53	24.65	23.77	22.90	22.02	21.13	24.66	23.24	21.81	20.38	18.96	17.59	
371'400 - 372'599	30'950 - 31'049.95	171.94 - 172.49	28.03	26.54	25.09	23.67	22.25	20.84	24.04	22.61	21.19	19.77	18.37	17.01	25.56	24.68	23.80	22.94	22.06	21.17	24.69	23.27	21.85	20.42	19.00	17.64	
372'600 - 373'799	31'050 - 31'149.95	172.50 - 173.05	28.06	26.58	25.13	23.71	22.30	20.89	24.07	22.65	21.23	19.81	18.42	17.06	25.59	24.71	23.83	22.97	22.08	21.21	24.73	23.31	21.89	20.47	19.05	17.69	
373'800 - 374'999	31'150 - 31'249.95	173.06 - 173.60	28.09	26.61	25.17	23.75	22.34	20.94	24.11	22.69	21.28	19.86	18.47	17.11	25.62	24.74	23.86	23.00	22.13	21.25	24.76	23.35	21.93	20.52	19.10	17.74	
375'000 - 376'199	31'250 - 31'349.95	173.61 - 174.16	28.12	26.65	25.20	23.79	22.39	20.98	24.14	22.73	21.32	19.91	18.51	17.16	25.64	24.77	23.90	23.04	22.17	21.29	24.79	23.38	21.97	20.56	19.15	17.79	
376'200 - 377'399	31'350 - 31'449.95	174.17 - 174.71	28.15	26.68	25.24	23.83	22.43	21.03	24.17	22.77	21.36	19.96	18.56	17.22	25.67	24.80	23.93	23.07	22.21	21.33	24.82	23.42	22.01	20.61	19.20	17.84	
377'400 - 378'599	31'450 - 31'549.95	174.72 - 175.27	28.18	26.71	25.27	23.86	22.47	21.08	24.20	22.80	21.40	20.00	18.61	17.26	25.70	24.83	23.96	23.11	22.25	21.37	24.85	23.45	22.05	20.65	19.25	17.89	
378'600 - 379'799	31'550 - 31'649.95	175.28 - 175.82	28.21	26.75	25.30	23.90	22.51	21.13	24.24	22.84	21.44	20.05	18.66	17.32	25.72	24.86	23.99	23.14	22.28	21.41	24.88	23.49	22.09	20.69	19.30	17.94	
379'800 - 380'999	31'650 - 31'749.95	175.83 - 176.38	28.24	26.78	25.34	23.94	22.56	21.17	24.27	22.87	21.48	20.09	18.70	17.36	25.75	24.89	24.02	23.17	22.32	21.45	24.91	23.52	22.13	20.73	19.34	17.98	
381'000 - 382'199	31'750 - 31'849.95	176.39 - 176.93	28.27	26.82	25.37	23.98	22.60	21.22	24.30	22.91	21.53	20.14	18.75	17.42	25.78	24.92	24.05	23.21	22.36	21.49	24.94	23.55	22.17	20.78	19.39	18.03	
382'200 - 383'399	31'850 - 31'949.95	176.94 - 177.49	28.30	26.85	25.41	24.02	22.64	21.27	24.33	22.95	21.57	20.18	18.80	17.47	25.81	24.95	24.08	23.24	22.39	21.53	24.97	23.59	22.21	20.82	19.44	18.08	
383'400 - 384'599	31'950 - 32'049.95	177.50 - 178.05	28.32	26.88	25.44	24.05	22.68	21.31	24.36	22.98	21.61	20.23	18.85	17.51	25.83	24.98	24.12	23.27	22.43	21.57	25.00	23.62	22.24	20.86	19.49	18.13	
384'600 - 385'799	32'050 - 32'149.95	178.06 - 178.60	28.35	26.92	25.48	24.09	22.72	21.36	24.40	23.02	21.65	20.27	18.90	17.57	25.86	25.01	24.15	23.30	22.46	21.60	25.03	23.66	22.28	20.91	19.53	18.18	
385'800 - 386'999	32'150 - 32'249.95	178.61 - 179.16	28.38	26.95	25.52	24.13	22.76	21.40	24.43	23.06	21.69	20.31	18.94	17.61	25.89	25.04	24.18	23.34	22.50	21.64	25.06	23.69	22.32	20.95	19.58	18.22	
387'000 - 388'199	32'250 - 32'349.95	179.17 - 179.71	28.41	26.98	25.55	24.17	22.81	21.45	24.46	23.09	21.73	20.36	18.99	17.66	25.91	25.07	24.22	23.37	22.53	21.68	25.09	23.72	22.36	20.99	19.63	18.27	
388'200 - 389'399	32'350 - 32'449.95	179.72 - 180.27	28.44	27.01	25.59	24.20	22.84	21.49	24.49	23.13	21.76	20.40	19.04	17.71	25.94	25.10	24.25	23.40	22.57	21.72	25.12	23.76	22.39	21.03	19.67	18.31	
389'400 - 390'599	32'450 - 32'549.95	180.28 - 180.82	28.46	27.05	25.63	24.24	22.89	21.54	24.52	23.16	21.80	20.45	19.09	17.76	25.96	25.13	24.28	23.43	22.60	21.76	25.15	23.79	22.43	21.07	19.72	18.36	
390'600 - 391'799	32'550 - 32'649.95	180.83 - 181.38	28.49	27.08	25.66	24.28	22.93	21.58	24.55	23.20	21.84	20.49	19.14	17.81	25.99	25.15	24.31	23.46	22.64	21.79	25.18	23.82	22.47	21.12	19.76	18.41	
391'800 - 392'999	32'650 - 32'749.95	181.39 - 181.93	28.52	27.11	25.70	24.31	22.96	21.62	24.58	23.23	21.88	20.53	19.18	17.85	26.02	25.18	24.34	23.50	22.67	21.83	25.20	23.86	22.51	21.16	19.81	18.46	
393'000 - 394'199	32'750 - 32'849.95	181.94 - 182.49	28.55	27.14	25.74	24.35	23.01	21.67	24.61	23.27	21.92	20.58	19.23	17.90	26.04	25.21	24.37	23.53	22.70	21.87	25.23	23.89	22.54	21.20	19.85	18.51	
394'200 - 395'399	32'850 - 32'949.95	182.50 - 183.05	28.57	27.17	25.77	24.39	23.04	21.71	24.64	23.30	21.96	20.62	19.28	17.95	26.07	25.24	24.40	23.56	22.74	21.91	25.26	23.92	22.58	21.24	19.90	18.55	
395'400 - 396'599	32'950 - 33'049.95	183.06 - 183.60	28.60	27.20	25.81	24.42	23.08	21.75	24.67	23.33	22.00	20.66	19.32	17.99	26.09	25.27	24.43	23.59	22.77	21.94	25.29	23.95	22.62	21.28	19.94	18.60	
396'600 - 397'799	33'050 - 33'149.95	183.61 - 184.16	28.63	27.24	25.84	24.46	23.12	21.80	24.70	23.37	22.04	20.70	19.37	18.04	26.12	25.29	24.46	23.62	22.81	21.98	25.32	23.99	22.65	21.32	19.99	18.65	
397'800 - 398'999	33'150 - 33'249.95	184.17 - 184.71	28.65	27.26	25.88	24.49	23.16	21.84	24.73	23.40	22.07	20.74	19.41	18.08	26.14	25.32	24.49	23.66	22.84	22.02	25.35	24.02	22.69	21.36	20.03	18.70	
399'000 - 400'199	33'250 - 33'349.95	184.72 - 185.27	28.68	27.30	25.91	24.53	23.20	21.88	24.76	23.44	22.11	20.79	19.46	18.14	26.17	25.35	24.52	23.69	22.87	22.05	25.37	24.05	22.72	21.40	20.07	18.75	
400'200 - 401'399	33'350 - 33'449.95	185.28 - 185.82	28.71	27.32	25.94	24.56	23.24	21.92	24.79	23.47	22.15	20.82	19.50	18.18	26.19	25.38	24.55	23.72	22.91	22.09	25.40	24.08	22.76	21.44	20.11	18.79	
401'400 - 402'599	33'450 - 33'549.95	185.83 - 186.38	28.73	27.36	25.98	24.60	23.28	21.97	24.82	23.50	22.18	20.87	19.55	18.23	26.22	25.41	24.59	23.75	22.94	22.12	25.43	24.11	22.79	21.48	20.16	18.84	
402'600 - 403'799	33'550 - 33'649.95	186.39 - 186.93	28.76	27.38	26.01	24.64	23.31	22.00	24.85	23.53	22.22	20.91	19.59	18.28	26.24	25.43	24.61	23.79	22.97	22.16	25.46	24.14	22.83	21.51	20.20	18.89	
403'800 - 404'999	33'650 - 33'749.95	186.94 - 187.49	28.78	27.42	26.05	24.68	23.35	22.05	24.88	23.57	22.26	20.95	19.64	18.33	26.27	25.46	24.64	23.82	23.00	22.19	25.49	24.17	22.86	21.55	20.24	18.93	
405'000 - 406'199	33'750 - 33'849.95	187.50 - 188.05	28.81	27.45	26.08	24.72	23.39	22.09	24.91	23.60	22.29	20.99	19.68	18.38	26.29	25.48	24.67	23.85	23.04	22.23	25.52	24.20	22.90	21.59	20.29	18.98	
406'200 - 407'399	33'850 - 33'949.95	188.06 - 188.60	28.83	27.47	26.11	24.75	23.43	22.13	24.93	23.63	22.33	21.03	19.73	18.42	26.32	25.51	24.70	23.88	23.07	22.26	25.55	24.23	22.93	21.63	20.33	19.03	
407'400 - 408'599	33'950 - 34'049.95	188.61 - 189.16	28.86	27.51	26.15	24.79	23.47	22.17	24.96	23.66	22.37	21.07	19.77	18.47	26.34	25.54	24.73	23.91	23.10	22.30	25.58	24.26	22.97	21.67	20.37	19.07	
408'600 - 409'799	34'050 - 34'149.95	189.17 - 189.71	28.88	27.53	26.18	24.83	23.50	22.21	24.99	23.69	22.40	21.11	19.81	18.52	26.37	25.56	24.76	23.94	23.13	22.33	25.60	24.29	23.00	21.70	20.41	19.12	
409'800 - 410'999	34'150 - 34'249.95	189.72 - 190.27	28.91	27.56	26.21	24.87	23.54	22.25	25.02	23.73	22.44	21.15	19.86	18.57	26.40	25.59	24.79	23.98	23.16	22.37	25.63	24.32	23.03	21.74	20.45	19.16	
411'000 - 412'199	34'250 - 34'349.95	190.28 - 190.82	28.93	27.59	26.25	24.90	23.58	22.29	25.05	23.76	22.47	21.18	19.90	18.61	26.42	25.62	24.82	24.01	23.19	22.40	25.66	24.35	23.06	21.78	20.49	19.21	
412'200 - 413'399	34'350 - 34'449.95	190.83 - 191.38	28.96	27.62	26.28	24.94	23.62	22.33	25.08	23.79	22.51	21.22	19.94	18.66	26.44	25.64	24.85	24.04	23.23	22.44							

TRANCHES BAREMES IMPOTS A LA SOURCE 2026					TAUX BAREMES IMPOTS A LA SOURCE 2026																					
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.	
%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%
445'800 - 446'999	37'150 - 37'249.95	206.39 - 206.93	29.60	28.36	27.12	25.88	24.64	23.40	25.86	24.63	23.41	22.22	21.04	19.85	27.07	26.34	25.59	24.84	24.10	23.34	26.42	25.20	23.98	22.77	21.58	20.40
447'000 - 448'199	37'250 - 37'349.95	206.94 - 207.49	29.62	28.38	27.15	25.91	24.68	23.44	25.88	24.66	23.44	22.26	21.07	19.89	27.09	26.36	25.62	24.87	24.13	23.37	26.45	25.23	24.01	22.80	21.62	20.44
448'200 - 449'399	37'350 - 37'449.95	207.50 - 208.05	29.64	28.41	27.17	25.94	24.71	23.47	25.91	24.69	23.47	22.29	21.11	19.93	27.11	26.38	25.64	24.90	24.15	23.40	26.47	25.25	24.04	22.83	21.65	20.47
449'400 - 450'599	37'450 - 37'549.95	208.06 - 208.60	29.66	28.43	27.20	25.97	24.74	23.51	25.93	24.72	23.51	22.32	21.14	19.97	27.14	26.41	25.67	24.93	24.18	23.43	26.49	25.28	24.07	22.87	21.69	20.51
450'600 - 451'799	37'550 - 37'649.95	208.61 - 209.16	29.68	28.46	27.23	26.00	24.78	23.55	25.96	24.75	23.54	22.35	21.18	20.01	27.15	26.43	25.69	24.95	24.21	23.46	26.52	25.31	24.10	22.90	21.72	20.55
451'800 - 452'999	37'650 - 37'749.95	209.17 - 209.71	29.70	28.48	27.26	26.03	24.81	23.59	25.98	24.78	23.57	22.39	21.22	20.04	27.18	26.45	25.72	24.98	24.24	23.49	26.54	25.33	24.13	22.93	21.76	20.59
453'000 - 454'199	37'750 - 37'849.95	209.72 - 210.27	29.72	28.50	27.28	26.06	24.84	23.62	26.01	24.81	23.60	22.42	21.25	20.08	27.19	26.47	25.74	25.00	24.27	23.52	26.57	25.36	24.16	22.96	21.79	20.62
454'200 - 455'399	37'850 - 37'949.95	210.28 - 210.82	29.74	28.53	27.31	26.09	24.88	23.66	26.03	24.83	23.63	22.45	21.28	20.12	27.22	26.50	25.77	25.03	24.30	23.55	26.59	25.39	24.19	22.99	21.82	20.66
455'400 - 456'599	37'950 - 38'049.95	210.83 - 211.38	29.76	28.55	27.34	26.12	24.91	23.70	26.06	24.86	23.67	22.48	21.32	20.16	27.24	26.52	25.79	25.06	24.32	23.59	26.61	25.42	24.22	23.02	21.86	20.70
456'600 - 457'799	38'050 - 38'149.95	211.39 - 211.93	29.79	28.58	27.37	26.15	24.94	23.73	26.08	24.89	23.70	22.51	21.36	20.20	27.26	26.54	25.82	25.08	24.35	23.61	26.64	25.44	24.25	23.06	21.89	20.73
457'800 - 458'999	38'150 - 38'249.95	211.94 - 212.49	29.80	28.60	27.39	26.18	24.98	23.77	26.11	24.92	23.73	22.54	21.39	20.23	27.28	26.56	25.84	25.11	24.38	23.64	26.66	25.47	24.28	23.09	21.92	20.77
459'000 - 460'199	38'250 - 38'349.95	212.50 - 213.05	29.83	28.62	27.42	26.21	25.01	23.80	26.13	24.95	23.76	22.58	21.42	20.27	27.30	26.58	25.86	25.14	24.41	23.67	26.69	25.49	24.31	23.12	21.96	20.81
460'200 - 461'399	38'350 - 38'449.95	213.06 - 213.60	29.84	28.64	27.44	26.24	25.04	23.84	26.16	24.97	23.79	22.61	21.46	20.31	27.32	26.61	25.89	25.16	24.43	23.70	26.71	25.52	24.33	23.15	21.99	20.84
461'400 - 462'599	38'450 - 38'549.95	213.61 - 214.16	29.86	28.67	27.47	26.27	25.07	23.88	26.18	25.00	23.82	22.64	21.49	20.35	27.34	26.63	25.91	25.19	24.46	23.73	26.73	25.55	24.36	23.18	22.02	20.88
462'600 - 463'799	38'550 - 38'649.95	214.17 - 214.71	29.88	28.69	27.49	26.30	25.10	23.91	26.20	25.02	23.85	22.67	21.52	20.38	27.36	26.65	25.94	25.22	24.49	23.76	26.75	25.57	24.39	23.21	22.05	20.91
463'800 - 464'999	38'650 - 38'749.95	214.72 - 215.27	29.90	28.71	27.52	26.33	25.14	23.95	26.23	25.05	23.88	22.70	21.56	20.42	27.38	26.67	25.96	25.24	24.52	23.79	26.78	25.60	24.42	23.25	22.09	20.95
465'000 - 466'199	38'750 - 38'849.95	215.28 - 215.82	29.92	28.74	27.55	26.36	25.17	23.98	26.26	25.08	23.91	22.74	21.59	20.46	27.39	26.69	25.98	25.27	24.54	23.82	26.80	25.62	24.45	23.28	22.12	20.98
466'200 - 467'399	38'850 - 38'949.95	215.83 - 216.38	29.94	28.76	27.57	26.39	25.20	24.01	26.28	25.11	23.94	22.77	21.63	20.49	27.41	26.71	26.01	25.29	24.57	23.85	26.82	25.65	24.48	23.31	22.15	21.02
467'400 - 468'599	38'950 - 39'049.95	216.39 - 216.93	29.96	28.78	27.60	26.41	25.23	24.05	26.30	25.13	23.97	22.80	21.66	20.53	27.43	26.73	26.03	25.32	24.60	23.88	26.85	25.67	24.51	23.34	22.18	21.05
468'600 - 469'799	39'050 - 39'149.95	216.94 - 217.49	29.98	28.80	27.62	26.44	25.26	24.08	26.33	25.16	24.00	22.83	21.69	20.56	27.45	26.76	26.05	25.34	24.62	23.91	26.87	25.70	24.53	23.37	22.21	21.08
469'800 - 470'999	39'150 - 39'249.95	217.50 - 218.05	30.00	28.82	27.65	26.47	25.29	24.12	26.35	25.19	24.03	22.87	21.72	20.60	27.47	26.78	26.08	25.37	24.65	23.94	26.89	25.72	24.56	23.40	22.25	21.12
471'000 - 472'199	39'250 - 39'349.95	218.06 - 218.60	30.02	28.85	27.67	26.50	25.33	24.15	26.38	25.21	24.06	22.90	21.76	20.64	27.49	26.80	26.10	25.39	24.68	23.96	26.92	25.75	24.59	23.43	22.28	21.15
472'200 - 473'399	39'350 - 39'449.95	218.61 - 219.16	30.04	28.87	27.70	26.53	25.36	24.18	26.40	25.24	24.08	22.93	21.79	20.67	27.51	26.82	26.12	25.42	24.71	23.99	26.94	25.77	24.62	23.46	22.31	21.19
473'400 - 474'599	39'450 - 39'549.95	219.17 - 219.71	30.06	28.89	27.72	26.55	25.39	24.22	26.42	25.26	24.11	22.96	21.82	20.71	27.53	26.84	26.14	25.44	24.73	24.02	26.96	25.80	24.64	23.49	22.34	21.22
474'600 - 475'799	39'550 - 39'649.95	219.72 - 220.27	30.07	28.91	27.75	26.58	25.42	24.25	26.45	25.29	24.14	22.99	21.85	20.74	27.55	26.86	26.17	25.47	24.76	24.05	26.98	25.82	24.67	23.52	22.37	21.25
475'800 - 476'999	39'650 - 39'749.95	220.28 - 220.82	30.09	28.93	27.77	26.61	25.45	24.29	26.47	25.31	24.17	23.02	21.89	20.77	27.57	26.88	26.19	25.49	24.78	24.07	27.00	25.85	24.70	23.55	22.41	21.29
477'000 - 478'199	39'750 - 39'849.95	220.83 - 221.38	30.11	28.95	27.79	26.63	25.48	24.32	26.49	25.34	24.20	23.05	21.92	20.81	27.58	26.90	26.21	25.51	24.81	24.10	27.03	25.87	24.72	23.58	22.44	21.32
478'200 - 479'399	39'850 - 39'949.95	221.39 - 221.93	30.13	28.97	27.82	26.66	25.51	24.35	26.52	25.37	24.23	23.09	21.95	20.84	27.60	26.92	26.23	25.54	24.84	24.13	27.05	25.90	24.75	23.61	22.47	21.35
479'400 - 480'599	39'950 - 40'049.95	221.94 - 222.49	30.15	29.00	27.84	26.69	25.54	24.39	26.54	25.39	24.25	23.12	22.08	20.88	27.62	26.94	26.26	25.56	24.86	24.16	27.07	25.92	24.78	23.64	22.51	21.39
480'600 - 481'799	40'050 - 40'149.95	222.50 - 223.05	30.17	29.02	27.87	26.72	25.57	24.42	26.56	25.42	24.28	23.15	22.01	20.91	27.64	26.96	26.28	25.59	24.89	24.18	27.09	25.95	24.80	23.67	22.54	21.42
481'800 - 482'999	40'150 - 40'249.95	223.06 - 223.60	30.19	29.04	27.89	26.74	25.60	24.45	26.59	25.44	24.31	23.18	22.05	20.95	27.66	26.98	26.30	25.61	24.91	24.21	27.11	25.97	24.83	23.70	22.57	21.45
483'000 - 484'199	40'250 - 40'349.95	223.61 - 224.16	30.20	29.06	27.91	26.77	25.62	24.48	26.61	25.47	24.34	23.21	22.08	20.98	27.68	27.00	26.32	25.63	24.94	24.24	27.13	25.99	24.86	23.73	22.60	21.48
484'200 - 485'399	40'350 - 40'449.95	224.17 - 224.71	30.22	29.08	27.94	26.80	25.66	24.51	26.63	25.49	24.36	23.24	22.11	21.01	27.70	27.02	26.34	25.66	24.97	24.27	27.16	26.02	24.88	23.76	22.63	21.52
485'400 - 486'599	40'450 - 40'549.95	224.72 - 225.27	30.24	29.10	27.96	26.82	25.68	24.54	26.65	25.52	24.39	23.27	22.14	21.04	27.71	27.04	26.36	25.68	24.99	24.29	27.18	26.04	24.91	23.79	22.66	21.55
486'600 - 487'799	40'550 - 40'649.95	225.28 - 225.82	30.26	29.12	27.98	26.85	25.71	24.58	26.68	25.54	24.42	23.30	22.18	21.08	27.73	27.06	26.39	25.71	25.02	24.32	27.20	26.07	24.94	23.82	22.70	21.58
487'800 - 488'999	40'650 - 40'749.95	225.83 - 226.38	30.28	29.14	28.01	26.88	25.74	24.61	26.70	25.57	24.45	23.33	22.21	21.11	27.75	27.08	26.41	25.73	25.04	24.35	27.22	26.09	24.96	23.85	22.73	21.61
489'000 - 490'199	40'750 - 40'849.95	226.39 - 226.93	30.30	29.16	28.03	26.90	25.77	24.64	26.72	25.59	24.47	23.36	22.24	21.14	27.77	27.10	26.43	25.75	25.07	24.38	27.24	26.11	24.99	23.87	22.76	21.64
490'200 - 491'399	40'850 - 40'949.95	226.94 - 227.49	30.32	29.18	28.05	26.93	25.80	24.67	26.74	25.62	24.50	23.39	22.28	21.18	27.78	27.12	26.45	25.77	25.09	24.40	27.26	26.14				

TRANCHES BAREMES IMPOTS A LA SOURCE 2026				TAUX BAREMES IMPOTS A LA SOURCE 2026																						
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.	
			%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%
523'800 - 524'999	43'650 - 43'749.95	242.50 - 243.05	30.86	29.76	28.67	27.60	26.55	25.49	27.32	26.27	25.22	24.16	23.12	22.08	28.25	27.63	27.01	26.38	25.75	25.11	27.80	26.75	25.70	24.65	23.60	22.56
525'000 - 526'199	43'750 - 43'849.95	243.06 - 243.60	30.88	29.78	28.69	27.62	26.57	25.52	27.34	26.29	25.24	24.19	23.15	22.11	28.27	27.65	27.03	26.40	25.77	25.13	27.82	26.77	25.73	24.68	23.63	22.59
526'200 - 527'399	43'850 - 43'949.95	243.61 - 244.16	30.89	29.80	28.71	27.65	26.59	25.54	27.36	26.31	25.26	24.22	23.17	22.14	28.28	27.67	27.05	26.42	25.79	25.15	27.84	26.79	25.75	24.70	23.65	22.62
527'400 - 528'599	43'950 - 44'049.95	244.17 - 244.71	30.91	29.82	28.73	27.67	26.62	25.57	27.38	26.33	25.29	24.24	23.20	22.17	28.30	27.68	27.06	26.44	25.81	25.18	27.86	26.81	25.77	24.73	23.68	22.65
528'600 - 529'799	44'050 - 44'149.95	244.72 - 245.27	30.93	29.84	28.76	27.69	26.64	25.60	27.39	26.35	25.31	24.27	23.23	22.20	28.31	27.70	27.08	26.46	25.83	25.20	27.87	26.83	25.79	24.75	23.71	22.67
529'800 - 530'999	44'150 - 44'249.95	245.28 - 245.82	30.95	29.86	28.78	27.71	26.67	25.63	27.41	26.37	25.34	24.30	23.26	22.23	28.33	27.72	27.10	26.48	25.86	25.22	27.89	26.85	25.82	24.78	23.74	22.70
531'000 - 532'199	44'250 - 44'349.95	245.83 - 246.38	30.97	29.88	28.80	27.74	26.69	25.65	27.43	26.40	25.36	24.32	23.29	22.26	28.34	27.73	27.12	26.50	25.88	25.25	27.91	26.88	25.84	24.80	23.76	22.73
532'200 - 533'399	44'350 - 44'449.95	246.39 - 246.93	30.98	29.90	28.82	27.76	26.72	25.68	27.45	26.42	25.38	24.35	23.31	22.29	28.36	27.75	27.14	26.52	25.90	25.27	27.93	26.89	25.86	24.83	23.79	22.76
533'400 - 534'599	44'450 - 44'549.95	246.94 - 247.49	31.00	29.92	28.85	27.78	26.74	25.71	27.47	26.44	25.41	24.37	23.34	22.32	28.37	27.77	27.16	26.54	25.92	25.29	27.95	26.91	25.88	24.85	23.82	22.79
534'600 - 535'799	44'550 - 44'649.95	247.50 - 248.05	31.02	29.94	28.87	27.80	26.76	25.73	27.49	26.46	25.43	24.40	23.37	22.35	28.39	27.78	27.17	26.56	25.94	25.32	27.96	26.93	25.90	24.87	23.84	22.82
535'800 - 536'999	44'650 - 44'749.95	248.06 - 248.60	31.03	29.96	28.89	27.82	26.79	25.76	27.51	26.48	25.45	24.42	23.40	22.38	28.40	27.80	27.19	26.58	25.96	25.34	27.98	26.95	25.93	24.90	23.87	22.85
537'000 - 538'199	44'750 - 44'849.95	248.61 - 249.16	31.05	29.98	28.91	27.84	26.81	25.78	27.52	26.50	25.47	24.45	23.42	22.40	28.42	27.82	27.21	26.60	25.98	25.36	28.00	26.97	25.95	24.92	23.90	22.87
538'200 - 539'399	44'850 - 44'949.95	249.17 - 249.71	31.07	30.00	28.93	27.87	26.84	25.81	27.54	26.52	25.50	24.47	23.45	22.43	28.43	27.83	27.23	26.62	26.00	25.38	28.02	26.99	25.97	24.95	23.92	22.90
539'400 - 540'599	44'950 - 45'049.95	249.72 - 250.27	31.09	30.02	28.96	27.89	26.86	25.84	27.56	26.54	25.52	24.50	23.48	22.46	28.45	27.85	27.25	26.64	26.02	25.40	28.03	27.01	25.99	24.97	23.95	22.93
540'600 - 541'799	45'050 - 45'149.95	250.28 - 250.82	31.10	30.04	28.98	27.91	26.88	25.86	27.58	26.56	25.54	24.52	23.51	22.49	28.46	27.87	27.26	26.66	26.05	25.43	28.05	27.03	26.01	24.99	23.98	22.96
541'800 - 542'999	45'150 - 45'249.95	250.83 - 251.38	31.12	30.06	29.00	27.94	26.91	25.89	27.60	26.58	25.57	24.55	23.53	22.52	28.48	27.88	27.28	26.68	26.06	25.45	28.07	27.05	26.04	25.02	24.00	22.99
543'000 - 544'199	45'250 - 45'349.95	251.39 - 251.93	31.13	30.08	29.02	27.96	26.93	25.91	27.61	26.60	25.59	24.57	23.56	22.55	28.49	27.90	27.30	26.70	26.09	25.47	28.08	27.07	26.06	25.04	24.03	23.01
544'200 - 545'399	45'350 - 45'449.95	251.94 - 252.49	31.15	30.10	29.04	27.99	26.95	25.94	27.63	26.62	25.61	24.60	23.59	22.58	28.51	27.92	27.32	26.72	26.11	25.49	28.10	27.09	26.08	25.07	24.05	23.04
545'400 - 546'599	45'450 - 45'549.95	252.50 - 253.05	31.17	30.12	29.06	28.01	26.98	25.96	27.65	26.64	25.63	24.62	23.61	22.61	28.52	27.93	27.33	26.73	26.13	25.52	28.12	27.11	26.10	25.09	24.08	23.07
546'600 - 547'799	45'550 - 45'649.95	253.06 - 253.60	31.18	30.13	29.08	28.03	27.00	25.99	27.67	26.66	25.65	24.65	23.64	22.63	28.54	27.95	27.35	26.75	26.15	25.54	28.13	27.13	26.12	25.11	24.10	23.10
547'800 - 548'999	45'650 - 45'749.95	253.61 - 254.16	31.20	30.15	29.10	28.06	27.02	26.01	27.69	26.68	25.68	24.67	23.67	22.66	28.55	27.96	27.37	26.77	26.17	25.56	28.15	27.15	26.14	25.14	24.13	23.13
549'000 - 550'199	45'750 - 45'849.95	254.17 - 254.71	31.22	30.17	29.12	28.08	27.04	26.04	27.70	26.70	25.70	24.69	23.69	22.69	28.57	27.98	27.39	26.79	26.19	25.58	28.17	27.16	26.16	25.16	24.16	23.15
550'200 - 551'399	45'850 - 45'949.95	254.72 - 255.27	31.23	30.19	29.15	28.10	27.07	26.06	27.72	26.72	25.72	24.72	23.72	22.72	28.58	27.99	27.40	26.81	26.21	25.60	28.18	27.18	26.18	25.18	24.18	23.18
551'400 - 552'599	45'950 - 46'049.95	255.28 - 255.82	31.25	30.21	29.17	28.12	27.09	26.09	27.74	26.74	25.74	24.74	23.74	22.75	28.59	28.01	27.42	26.83	26.23	25.62	28.20	27.20	26.20	25.20	24.21	23.21
552'600 - 553'799	46'050 - 46'149.95	255.83 - 256.38	31.27	30.23	29.19	28.15	27.11	26.11	27.76	26.76	25.76	24.77	23.77	22.77	28.61	28.03	27.44	26.85	26.25	25.65	28.22	27.22	26.22	25.23	24.23	23.23
553'800 - 554'999	46'150 - 46'249.95	256.39 - 256.93	31.28	30.25	29.21	28.17	27.14	26.14	27.77	26.78	25.79	24.79	23.80	22.80	28.62	28.04	27.45	26.86	26.27	25.67	28.23	27.24	26.25	25.25	24.26	23.26
555'000 - 556'199	46'250 - 46'349.95	256.94 - 257.49	31.30	30.26	29.23	28.19	27.16	26.16	27.79	26.80	25.81	24.81	23.82	22.83	28.64	28.06	27.47	26.88	26.29	25.69	28.25	27.26	26.26	25.27	24.28	23.29
556'200 - 557'399	46'350 - 46'449.95	257.50 - 258.05	31.31	30.28	29.25	28.22	27.18	26.19	27.81	26.82	25.83	24.84	23.85	22.86	28.65	28.07	27.49	26.90	26.31	25.71	28.27	27.28	26.29	25.30	24.31	23.32
557'400 - 558'599	46'450 - 46'549.95	258.06 - 258.60	31.33	30.30	29.27	28.24	27.21	26.21	27.82	26.84	25.85	24.86	23.87	22.89	28.66	28.09	27.50	26.92	26.33	25.73	28.28	27.29	26.31	25.32	24.33	23.34
558'600 - 559'799	46'550 - 46'649.95	258.61 - 259.16	31.35	30.32	29.29	28.26	27.23	26.23	27.84	26.86	25.87	24.89	23.90	22.91	28.68	28.10	27.52	26.94	26.35	25.75	28.30	27.31	26.33	25.34	24.35	23.37
559'800 - 560'999	46'650 - 46'749.95	259.17 - 259.71	31.36	30.33	29.31	28.28	27.26	26.26	27.86	26.87	25.89	24.91	23.92	22.94	28.69	28.12	27.54	26.95	26.36	25.77	28.31	27.33	26.35	25.36	24.38	23.39
561'000 - 562'199	46'750 - 46'849.95	259.72 - 260.27	31.38	30.35	29.33	28.30	27.28	26.28	27.88	26.89	25.91	24.93	23.95	22.97	28.71	28.13	27.55	26.96	26.38	25.79	28.33	27.35	26.37	25.38	24.40	23.42
562'200 - 563'399	46'850 - 46'949.95	260.28 - 260.82	31.39	30.37	29.35	28.33	27.31	26.31	27.89	26.91	25.93	24.96	23.98	23.00	28.72	28.15	27.57	26.99	26.40	25.81	28.35	27.37	26.39	25.41	24.43	23.45
563'400 - 564'599	46'950 - 47'049.95	260.83 - 261.38	31.41	30.39	29.37	28.35	27.33	26.33	27.91	26.93	25.95	24.98	24.00	23.02	28.73	28.16	27.59	27.01	26.42	25.83	28.36	27.38	26.41	25.43	24.45	23.47
564'600 - 565'799	47'050 - 47'149.95	261.39 - 261.93	31.42	30.41	29.39	28.37	27.35	26.35	27.93	26.95	25.98	25.00	24.03	23.05	28.75	28.18	27.60	27.02	26.44	25.85	28.38	27.40	26.43	25.45	24.48	23.50
565'800 - 566'999	47'150 - 47'249.95	261.94 - 262.49	31.44	30.42	29.41	28.39	27.38	26.38	27.94	26.97	26.00	25.02	24.05	23.08	28.76	28.19	27.62	27.04	26.46	25.87	28.39	27.42	26.44	25.47	24.50	23.53
567'000 - 568'199	47'250 - 47'349.95	262.50 - 263.05	31.45	30.44	29.43	28.41	27.40	26.40	27.96	26.99	26.02	25.05	24.07	23.10	28.78	28.21	27.64	27.06	26.48	25.89	28.41	27.44	26.47	25.49	24.52	23.55
568'200 - 569'399	47'350 - 47'449.95	263.06 - 263.60	31.47	30.46	29.45	28.44	27.43	26.42	27.98	27.01	26.04	25.07	24.10	23.13	28.79	28.22	27.65	27.08	26.50	25.91	28.42	27.45	26.49	25.52	24.55	23.58
569'400 - 570'599	47'450 - 47'549.95	263.61 - 264.16	31.48	30.48	29.47	28.46	27.45	26.45	27.99	27																

TRANCHES BAREMES IMPOTS A LA SOURCE 2026				TAUX BAREMES IMPOTS A LA SOURCE 2026																						
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 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	32.11	31.19	30.27	29.35	28.43	27.51	28.67	27.79	26.90	26.02	25.14	24.26	29.38	28.86	28.34	27.82	27.30	26.77	29.08	28.19	27.31	26.43	25.55	24.66
625'800 - 628'199	52'150 - 52'349.95	289.72 - 290.82	32.14	31.22	30.30	29.39	28.47	27.55	28.70	27.82	26.94	26.06	25.18	24.30	29.41	28.89	28.37	27.85	27.33	26.80	29.10	28.22	27.34	26.47	25.59	24.71
628'200 - 630'599	52'350 - 52'549.95	290.83 - 291.93	32.16	31.25	30.34	29.42	28.51	27.60	28.72	27.85	26.97	26.10	25.22	24.34	29.44	28.91	28.40	27.88	27.36	26.84	29.13	28.25	27.38	26.50	25.62	24.75
630'600 - 632'999	52'550 - 52'749.95	291.94 - 293.05	32.19	31.28	30.37	29.46	28.55	27.64	28.75	27.88	27.00	26.13	25.26	24.39	29.46	28.94	28.42	27.91	27.39	26.87	29.15	28.28	27.41	26.53	25.66	24.79
633'000 - 635'399	52'750 - 52'949.95	293.06 - 294.16	32.21	31.31	30.40	29.49	28.59	27.68	28.78	27.91	27.04	26.17	25.30	24.43	29.49	28.96	28.45	27.93	27.42	26.90	29.18	28.31	27.44	26.57	25.70	24.83
635'400 - 637'799	52'950 - 53'149.95	294.17 - 295.27	32.24	31.33	30.43	29.53	28.62	27.72	28.80	27.94	27.07	26.20	25.34	24.47	29.52	28.99	28.48	27.96	27.45	26.94	29.20	28.34	27.47	26.60	25.74	24.87
637'800 - 640'199	53'150 - 53'349.95	295.28 - 296.38	32.26	31.36	30.46	29.56	28.66	27.76	28.83	27.97	27.10	26.24	25.38	24.52	29.54	29.01	28.50	27.99	27.48	26.97	29.23	28.36	27.50	26.64	25.78	24.91
640'200 - 642'599	53'350 - 53'549.95	296.39 - 297.49	32.29	31.39	30.49	29.60	28.70	27.80	28.85	27.99	27.14	26.28	25.42	24.56	29.57	29.04	28.53	28.02	27.51	27.00	29.25	28.39	27.53	26.67	25.81	24.95
642'600 - 644'999	53'550 - 53'749.95	297.50 - 298.60	32.31	31.42	30.52	29.63	28.74	27.84	28.88	28.02	27.17	26.31	25.46	24.60	29.60	29.06	28.56	28.05	27.54	27.03	29.28	28.42	27.56	26.71	25.85	24.99
645'000 - 647'399	53'750 - 53'949.95	298.61 - 299.71	32.33	31.44	30.55	29.66	28.77	27.88	28.90	28.05	27.20	26.35	25.49	24.64	29.63	29.09	28.58	28.08	27.57	27.06	29.30	28.45	27.59	26.74	25.89	25.03
647'400 - 649'799	53'950 - 54'149.95	299.72 - 300.82	32.36	31.47	30.58	29.70	28.81	27.92	28.93	28.08	27.23	26.38	25.53	24.68	29.65	29.12	28.61	28.10	27.60	27.09	29.33	28.47	27.62	26.77	25.92	25.07
649'800 - 652'199	54'150 - 54'349.95	300.83 - 301.93	32.38	31.50	30.61	29.73	28.85	27.96	28.95	28.11	27.26	26.41	25.57	24.72	29.68	29.15	28.64	28.13	27.63	27.13	29.35	28.50	27.65	26.81	25.96	25.11
652'200 - 654'599	54'350 - 54'549.95	301.94 - 303.05	32.40	31.52	30.64	29.76	28.88	28.00	28.98	28.14	27.29	26.45	25.60	24.76	29.70	29.18	28.66	28.16	27.66	27.16	29.37	28.53	27.68	26.84	25.99	25.15
654'600 - 656'999	54'550 - 54'749.95	303.06 - 304.16	32.43	31.55	30.67	29.80	28.92	28.04	29.01	28.16	27.32	26.48	25.64	24.80	29.73	29.21	28.69	28.19	27.68	27.19	29.40	28.55	27.71	26.87	26.03	25.19
657'000 - 659'399	54'750 - 54'949.95	304.17 - 305.27	32.45	31.58	30.70	29.83	28.95	28.08	29.03	28.19	27.35	26.52	25.68	24.84	29.75	29.23	28.71	28.21	27.71	27.22	29.42	28.58	27.74	26.90	26.07	25.23
659'400 - 661'799	54'950 - 55'149.95	305.28 - 306.38	32.47	31.60	30.73	29.86	28.99	28.12	29.06	28.22	27.38	26.55	25.72	24.88	29.78	29.26	28.74	28.24	27.75	27.25	29.45	28.61	27.77	26.94	26.10	25.27
661'800 - 664'199	55'150 - 55'349.95	306.39 - 307.49	32.49	31.63	30.76	29.89	29.02	28.16	29.08	28.25	27.41	26.58	25.75	24.92	29.81	29.29	28.77	28.27	27.77	27.28	29.47	28.63	27.80	26.97	26.14	25.31
664'200 - 666'599	55'350 - 55'549.95	307.50 - 308.60	32.52	31.65	30.79	29.92	29.06	28.19	29.11	28.27	27.44	26.62	25.79	24.96	29.83	29.32	28.80	28.30	27.80	27.31	29.49	28.66	27.83	27.00	26.17	25.34
666'600 - 668'999	55'550 - 55'749.95	308.61 - 309.71	32.54	31.68	30.81	29.95	29.09	28.23	29.13	28.30	27.47	26.65	25.82	25.00	29.85	29.34	28.83	28.32	27.83	27.34	29.52	28.68	27.86	27.03	26.20	25.38
669'000 - 671'399	55'750 - 55'949.95	309.72 - 310.82	32.56	31.70	30.84	29.99	29.13	28.27	29.16	28.33	27.51	26.68	25.86	25.04	29.88	29.37	28.85	28.35	27.86	27.37	29.54	28.71	27.89	27.06	26.24	25.42
671'400 - 673'799	55'950 - 56'149.95	310.83 - 311.93	32.58	31.73	30.87	30.02	29.16	28.31	29.18	28.36	27.53	26.71	25.90	25.08	29.90	29.39	28.88	28.38	27.89	27.40	29.57	28.74	27.91	27.09	26.27	25.45
673'800 - 676'199	56'150 - 56'349.95	311.94 - 313.05	32.60	31.75	30.90	30.05	29.20	28.34	29.21	28.38	27.56	26.75	25.93	25.11	29.93	29.42	28.91	28.40	27.92	27.43	29.59	28.76	27.94	27.12	26.31	25.49
676'200 - 678'599	56'350 - 56'549.95	313.06 - 314.16	32.62	31.78	30.93	30.08	29.23	28.38	29.23	28.41	27.59	26.78	25.96	25.15	29.95	29.45	28.94	28.43	27.94	27.46	29.61	28.79	27.97	27.15	26.34	25.53
678'600 - 680'999	56'550 - 56'749.95	314.17 - 315.27	32.65	31.80	30.95	30.11	29.26	28.42	29.26	28.44	27.62	26.81	26.00	25.19	29.98	29.47	28.97	28.46	27.97	27.49	29.63	28.81	28.00	27.18	26.37	25.56
681'000 - 683'399	56'750 - 56'949.95	315.28 - 316.38	32.67	31.82	30.98	30.14	29.29	28.45	29.28	28.46	27.65	26.84	26.03	25.22	30.00	29.50	28.99	28.49	28.00	27.51	29.66	28.84	28.02	27.21	26.41	25.60
683'400 - 685'799	56'950 - 57'149.95	316.39 - 317.49	32.69	31.85	31.01	30.17	29.33	28.49	29.30	28.49	27.68	26.87	26.07	25.26	30.02	29.52	29.02	28.52	28.03	27.54	29.68	28.87	28.05	27.25	26.44	25.64
685'800 - 688'199	57'150 - 57'349.95	317.50 - 318.60	32.71	31.87	31.04	30.20	29.36	28.52	29.33	28.52	27.71	26.90	26.10	25.30	30.05	29.55	29.05	28.55	28.05	27.57	29.71	28.89	28.08	27.27	26.47	25.67
688'200 - 690'599	57'350 - 57'549.95	318.61 - 319.71	32.73	31.90	31.06	30.23	29.39	28.56	29.35	28.54	27.74	26.93	26.13	25.34	30.07	29.58	29.08	28.58	28.08	27.60	29.73	28.92	28.11	27.30	26.50	25.70
690'600 - 692'999	57'550 - 57'749.95	319.72 - 320.82	32.75	31.92	31.09	30.26	29.43	28.59	29.37	28.57	27.76	26.96	26.17	25.37	30.10	29.60	29.10	28.60	28.11	27.63	29.76	28.94	28.14	27.33	26.54	25.74
693'000 - 695'399	57'750 - 57'949.95	320.83 - 321.93	32.77	31.94	31.11	30.29	29.46	28.63	29.40	28.59	27.79	26.99	26.20	25.41	30.12	29.63	29.13	28.63	28.13	27.66	29.79	28.96	28.16	27.36	26.57	25.77
695'400 - 697'799	57'950 - 58'149.95	321.94 - 323.05	32.79	31.97	31.14	30.31	29.49	28.66	29.43	28.62	27.82	27.02	26.23	25.44	30.14	29.65	29.16	28.66	28.16	27.69	29.81	28.99	28.19	27.39	26.60	25.81
697'800 - 700'199	58'150 - 58'349.95	323.06 - 324.16	32.81	31.99	31.17	30.34	29.52	28.70	29.46	28.65	27.85	27.06	26.27	25.48	30.16	29.68	29.18	28.69	28.19	27.72	29.84	29.01	28.22	27.42	26.63	25.84
700'200 - 702'599	58'350 - 58'549.95	324.17 - 325.27	32.83	32.01	31.19	30.37	29.55	28.73	29.48	28.67	27.88	27.09	26.30	25.51	30.19	29.70	29.21	28.72	28.22	27.74	29.86	29.04	28.24	27.45	26.66	25.88
702'600 - 704'999	58'550 - 58'749.95	325.28 - 326.38	32.85	32.04	31.22	30.40	29.58	28.77	29.51	28.70	27.91	27.11	26.33	25.55	30.21	29.73	29.24	28.75	28.25	27.77	29.89	29.07	28.27	27.48	26.69	25.91
705'000 - 707'399	58'750 - 58'949.95	326.39 - 327.49	32.87	32.06	31.24	30.43	29.61	28.80	29.54	28.72	27.93	27.14	26.36	25.58	30.23	29.75	29.26	28.77	28.28	27.80	29.91	29.09	28.30	27.51	26.72	25.94
707'400 - 709'799	58'950 - 59'149.95	327.50 - 328.60	32.89	32.08	31.27	30.46	29.65	28.83	29.56	28.75	27.96	27.17	26.39	25.62	30.25	29.77	29.29	28.80	28.31	27.83	29.94	29.12	28.32	27.54	26.75	25.98
709'800 - 712'199	59'150 - 59'349.95	328.61 - 329.71	32.91	32.10	31.29	30.48	29.68	28.87	29.59	28.77	27.99	27.20	26.43	25.65	30.28	29.80	29.31	28.83	28.34	27.85	29.96	29.15	28.35	27.57	26.78	26.01
712'200 - 714'599	59'350 - 59'549.95	329.72 - 330.82	32.93	32.12	31.32	30.51	29.71	28.90	29.61	28.80	28.01	27.23	26.46	25.68	30.30	29.82	29.34	28.86	28.37	27.88	29.99	29.18	28.37	27.59	26.81	26.04
714'600 - 716'999	59'550 - 59'749.95	330.83 - 331.93	32.95	32.15	31.34	30.54	29.74	28.93	29.64	28.83	28.04</															

TRANCHES BAREMES IMPOTS A LA SOURCE 2026					TAUX BAREMES IMPOTS A LA SOURCE 2026																					
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	33.45	32.70	31.95	31.22	30.48	29.74	30.27	29.53	28.79	28.05	27.31	26.57	30.86	30.43	29.99	29.56	29.12	28.67	30.62	29.87	29.13	28.39	27.65	26.91
781'800 - 784'199	65'150 - 65'349.95	361.94 - 363.05	33.47	32.72	31.97	31.24	30.50	29.77	30.29	29.56	28.82	28.08	27.34	26.60	30.88	30.45	30.02	29.58	29.14	28.70	30.64	29.90	29.16	28.42	27.68	26.94
784'200 - 786'599	65'350 - 65'549.95	363.06 - 364.16	33.48	32.74	31.99	31.26	30.53	29.80	30.32	29.58	28.84	28.11	27.37	26.63	30.90	30.47	30.04	29.60	29.16	28.72	30.66	29.92	29.18	28.45	27.71	26.97
786'600 - 788'999	65'550 - 65'749.95	364.17 - 365.27	33.50	32.76	32.01	31.28	30.55	29.82	30.34	29.60	28.87	28.13	27.40	26.67	30.92	30.49	30.06	29.62	29.19	28.75	30.68	29.94	29.21	28.47	27.74	27.01
789'000 - 791'399	65'750 - 65'949.95	365.28 - 366.38	33.52	32.78	32.04	31.31	30.58	29.85	30.36	29.63	28.90	28.16	27.43	26.70	30.93	30.51	30.08	29.65	29.21	28.78	30.70	29.96	29.23	28.50	27.77	27.04
791'400 - 793'799	65'950 - 66'149.95	366.39 - 367.49	33.54	32.80	32.06	31.33	30.60	29.88	30.38	29.65	28.92	28.19	27.46	26.73	30.95	30.53	30.10	29.67	29.24	28.80	30.72	29.99	29.26	28.53	27.80	27.07
793'800 - 796'199	66'150 - 66'349.95	367.50 - 368.60	33.55	32.82	32.08	31.35	30.63	29.90	30.40	29.67	28.95	28.22	27.49	26.76	30.97	30.55	30.12	29.69	29.26	28.83	30.74	30.01	29.28	28.55	27.83	27.10
796'200 - 798'599	66'350 - 66'549.95	368.61 - 369.71	33.57	32.84	32.10	31.37	30.65	29.93	30.42	29.70	28.97	28.24	27.52	26.79	30.99	30.57	30.14	29.71	29.28	28.85	30.76	30.03	29.30	28.58	27.85	27.13
798'600 - 800'999	66'550 - 66'749.95	369.72 - 370.82	33.59	32.85	32.12	31.39	30.67	29.96	30.44	29.72	28.99	28.27	27.55	26.83	31.01	30.58	30.16	29.74	29.31	28.88	30.77	30.05	29.33	28.61	27.88	27.16
801'000 - 803'399	66'750 - 66'949.95	370.83 - 371.93	33.60	32.87	32.14	31.42	30.70	29.98	30.46	29.74	29.02	28.30	27.58	26.86	31.02	30.60	30.18	29.76	29.33	28.90	30.79	30.07	29.35	28.63	27.91	27.19
803'400 - 805'799	66'950 - 67'149.95	371.94 - 373.05	33.62	32.89	32.17	31.44	30.72	30.01	30.48	29.76	29.05	28.33	27.61	26.89	31.04	30.62	30.20	29.78	29.35	28.92	30.81	30.10	29.38	28.66	27.94	27.22
805'800 - 808'199	67'150 - 67'349.95	373.06 - 374.16	33.64	32.91	32.19	31.46	30.75	30.03	30.50	29.79	29.07	28.35	27.64	26.92	31.06	30.64	30.22	29.80	29.38	28.95	30.83	30.12	29.40	28.68	27.97	27.25
808'200 - 810'599	67'350 - 67'549.95	374.17 - 375.27	33.66	32.93	32.21	31.48	30.77	30.06	30.52	29.81	29.09	28.38	27.66	26.95	31.08	30.66	30.24	29.82	29.40	28.97	30.85	30.14	29.42	28.71	27.99	27.28
810'600 - 812'999	67'550 - 67'749.95	375.28 - 376.38	33.67	32.95	32.23	31.51	30.79	30.08	30.54	29.83	29.12	28.41	27.69	26.98	31.09	30.68	30.26	29.84	29.42	29.00	30.87	30.16	29.45	28.73	28.02	27.31
813'000 - 815'399	67'750 - 67'949.95	376.39 - 377.49	33.69	32.97	32.25	31.53	30.82	30.11	30.56	29.85	29.14	28.43	27.72	27.01	31.11	30.70	30.28	29.86	29.44	29.02	30.89	30.18	29.47	28.76	28.05	27.34
815'400 - 817'799	67'950 - 68'149.95	377.50 - 378.60	33.70	32.99	32.27	31.55	30.84	30.13	30.58	29.87	29.16	28.46	27.75	27.04	31.13	30.72	30.30	29.88	29.47	29.05	30.91	30.20	29.49	28.78	28.08	27.37
817'800 - 820'199	68'150 - 68'349.95	378.61 - 379.71	33.72	33.01	32.29	31.58	30.86	30.16	30.60	29.90	29.19	28.48	27.78	27.07	31.14	30.73	30.32	29.91	29.49	29.07	30.93	30.22	29.52	28.81	28.10	27.40
820'200 - 822'599	68'350 - 68'549.95	379.72 - 380.82	33.74	33.03	32.31	31.60	30.89	30.19	30.62	29.92	29.21	28.51	27.81	27.10	31.16	30.75	30.34	29.93	29.51	29.09	30.95	30.24	29.54	28.83	28.13	27.43
822'600 - 824'999	68'550 - 68'749.95	380.83 - 381.93	33.75	33.04	32.33	31.62	30.91	30.21	30.64	29.94	29.24	28.53	27.83	27.13	31.18	30.77	30.36	29.95	29.53	29.12	30.96	30.26	29.56	28.86	28.16	27.45
825'000 - 827'399	68'750 - 68'949.95	381.94 - 383.05	33.77	33.06	32.35	31.64	30.93	30.23	30.66	29.96	29.26	28.56	27.86	27.16	31.20	30.79	30.38	29.97	29.56	29.14	30.98	30.28	29.58	28.88	28.18	27.48
827'400 - 829'799	68'950 - 69'149.95	383.06 - 384.16	33.79	33.08	32.37	31.66	30.96	30.26	30.68	29.98	29.28	28.58	27.89	27.19	31.21	30.81	30.40	29.99	29.58	29.16	31.00	30.30	29.60	28.91	28.21	27.51
829'800 - 832'199	69'150 - 69'349.95	384.17 - 385.27	33.80	33.10	32.39	31.69	30.98	30.28	30.70	30.00	29.31	28.61	27.91	27.22	31.23	30.82	30.42	30.01	29.60	29.19	31.02	30.32	29.63	28.93	28.24	27.54
832'200 - 834'599	69'350 - 69'549.95	385.28 - 386.38	33.82	33.12	32.41	31.71	31.01	30.31	30.72	30.02	29.33	28.64	27.94	27.25	31.24	30.84	30.44	30.03	29.62	29.21	31.04	30.34	29.65	28.96	28.26	27.57
834'600 - 836'999	69'550 - 69'749.95	386.39 - 387.49	33.83	33.13	32.43	31.73	31.03	30.33	30.74	30.04	29.35	28.66	27.97	27.28	31.26	30.86	30.45	30.05	29.64	29.23	31.06	30.36	29.67	28.98	28.29	27.60
837'000 - 839'399	69'750 - 69'949.95	387.50 - 388.60	33.85	33.15	32.45	31.75	31.05	30.36	30.75	30.06	29.37	28.68	27.99	27.31	31.28	30.88	30.47	30.07	29.66	29.25	31.07	30.38	29.69	29.00	28.31	27.62
839'400 - 841'799	69'950 - 70'149.95	388.61 - 389.71	33.86	33.17	32.47	31.77	31.08	30.38	30.77	30.08	29.40	28.71	28.02	27.33	31.29	30.89	30.49	30.09	29.68	29.28	31.09	30.40	29.71	29.03	28.34	27.65
841'800 - 844'199	70'150 - 70'349.95	389.72 - 390.82	33.88	33.18	32.49	31.79	31.10	30.40	30.79	30.11	29.42	28.73	28.05	27.36	31.31	30.91	30.51	30.11	29.71	29.30	31.11	30.42	29.74	29.05	28.36	27.68
844'200 - 846'599	70'350 - 70'549.95	390.83 - 391.93	33.90	33.20	32.51	31.82	31.12	30.43	30.81	30.13	29.44	28.76	28.07	27.39	31.33	30.93	30.53	30.13	29.73	29.32	31.12	30.44	29.76	29.07	28.39	27.70
846'600 - 848'999	70'550 - 70'749.95	391.94 - 393.05	33.91	33.22	32.53	31.84	31.15	30.46	30.83	30.15	29.46	28.78	28.10	27.42	31.34	30.95	30.55	30.15	29.75	29.34	31.14	30.46	29.78	29.10	28.42	27.73
849'000 - 851'399	70'750 - 70'949.95	393.06 - 394.16	33.93	33.24	32.55	31.86	31.17	30.48	30.85	30.17	29.49	28.81	28.13	27.45	31.36	30.96	30.57	30.17	29.77	29.36	31.16	30.48	29.80	29.12	28.44	27.76
851'400 - 853'799	70'950 - 71'149.95	394.17 - 395.27	33.94	33.25	32.57	31.88	31.19	30.51	30.86	30.19	29.51	28.83	28.15	27.47	31.37	30.98	30.58	30.19	29.79	29.39	31.18	30.50	29.82	29.14	28.46	27.79
853'800 - 856'199	71'150 - 71'349.95	395.28 - 396.38	33.96	33.27	32.59	31.90	31.22	30.53	30.88	30.21	29.53	28.85	28.18	27.50	31.39	31.00	30.60	30.21	29.81	29.41	31.19	30.52	29.84	29.17	28.49	27.81
856'200 - 858'599	71'350 - 71'549.95	396.39 - 397.49	33.97	33.29	32.60	31.92	31.24	30.55	30.90	30.23	29.55	28.88	28.20	27.53	31.40	31.01	30.62	30.23	29.83	29.43	31.21	30.54	29.86	29.19	28.51	27.84
858'600 - 860'999	71'550 - 71'749.95	397.50 - 398.60	33.99	33.30	32.62	31.94	31.26	30.58	30.92	30.24	29.57	28.90	28.23	27.55	31.42	31.03	30.64	30.24	29.85	29.45	31.23	30.56	29.88	29.21	28.54	27.87
861'000 - 863'399	71'750 - 71'949.95	398.61 - 399.71	34.00	33.32	32.64	31.96	31.28	30.60	30.93	30.26	29.59	28.92	28.25	27.58	31.43	31.05	30.66	30.26	29.87	29.47	31.24	30.57	29.90	29.23	28.56	27.89
863'400 - 865'799	71'950 - 72'149.95	399.72 - 400.82	34.02	33.34	32.66	31.98	31.31	30.63	30.95	30.28	29.62	28.95	28.28	27.61	31.45	31.06	30.67	30.28	29.89	29.49	31.26	30.59	29.92	29.26	28.59	27.92
865'800 - 868'199	72'150 - 72'349.95	400.83 - 401.93	34.03	33.35	32.68	32.00	31.33	30.65	30.97	30.30	29.64	28.97	28.30	27.64	31.46	31.08	30.69	30.30	29.91	29.51	31.28	30.61	29.94	29.28	28.61	27.94
868'200 - 870'599	72'350 - 72'549.95	401.94 - 403.05	34.04	33.37	32.70	32.02	31.35	30.68	30.99	30.32	29.66	28.99	28.33	27.66	31.48	31.10	30.71	30.32	29.93	29.54	31.30	30				

TRANCHES BAREMES IMPOTS A LA SOURCE 2026					TAUX BAREMES IMPOTS A LA SOURCE 2026																					
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.	
%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%
1091400 - 1093799	90950 - 91149.95	505.28 - 506.38	35.35	34.82	34.30	33.77	33.25	32.72	32.87	32.34	31.80	31.25	30.70	30.15	33.22	32.91	32.60	32.29	31.98	31.67	33.12	32.58	32.04	31.50	30.95	30.41
1093800 - 1096199	91150 - 91349.95	506.39 - 507.49	35.36	34.83	34.31	33.79	33.26	32.73	32.89	32.35	31.82	31.27	30.72	30.18	33.24	32.93	32.62	32.31	32.00	31.69	33.14	32.60	32.06	31.52	30.98	30.43
1096200 - 1098599	91350 - 91549.95	507.50 - 508.60	35.37	34.84	34.32	33.80	33.28	32.76	32.91	32.37	31.83	31.29	30.75	30.20	33.25	32.94	32.64	32.33	32.02	31.70	33.15	32.62	32.08	31.54	31.00	30.45
1098600 - 1100999	91550 - 91749.95	508.61 - 509.71	35.38	34.86	34.34	33.82	33.30	32.77	32.92	32.39	31.85	31.32	30.77	30.23	33.26	32.96	32.65	32.34	32.03	31.72	33.17	32.63	32.10	31.56	31.02	30.48
1101000 - 1103399	91750 - 91949.95	509.72 - 510.82	35.39	34.87	34.35	33.83	33.31	32.79	32.94	32.40	31.87	31.33	30.79	30.25	33.28	32.97	32.67	32.36	32.05	31.74	33.18	32.65	32.11	31.58	31.04	30.50
1103400 - 1105799	91950 - 92149.95	510.83 - 511.93	35.40	34.88	34.36	33.85	33.33	32.81	32.95	32.42	31.89	31.35	30.82	30.27	33.29	32.99	32.68	32.37	32.07	31.76	33.20	32.66	32.13	31.60	31.06	30.52
1105800 - 1108199	92150 - 92349.95	511.94 - 513.05	35.41	34.90	34.38	33.86	33.34	32.83	32.97	32.44	31.90	31.37	30.84	30.30	33.31	33.00	32.70	32.39	32.08	31.77	33.21	32.68	32.15	31.62	31.08	30.55
1108200 - 1110599	92350 - 92549.95	513.06 - 514.16	35.42	34.91	34.39	33.87	33.36	32.84	32.98	32.45	31.92	31.39	30.86	30.32	33.32	33.02	32.71	32.41	32.10	31.79	33.22	32.69	32.16	31.63	31.10	30.57
1110600 - 1112999	92550 - 92749.95	514.17 - 515.27	35.44	34.92	34.40	33.89	33.37	32.86	33.00	32.47	31.94	31.41	30.88	30.35	33.33	33.03	32.73	32.42	32.12	31.81	33.24	32.71	32.18	31.65	31.12	30.59
1113000 - 1115399	92750 - 92949.95	515.28 - 516.38	35.45	34.93	34.42	33.90	33.39	32.88	33.01	32.48	31.96	31.43	30.90	30.37	33.35	33.05	32.74	32.44	32.13	31.83	33.25	32.73	32.20	31.67	31.14	30.61
1115400 - 1117799	92950 - 93149.95	516.39 - 517.49	35.46	34.95	34.43	33.92	33.41	32.89	33.03	32.50	31.97	31.45	30.92	30.39	33.36	33.06	32.76	32.45	32.15	31.84	33.27	32.74	32.21	31.69	31.16	30.63
1117800 - 1120199	93150 - 93349.95	517.50 - 518.60	35.47	34.96	34.44	33.93	33.42	32.91	33.04	32.51	31.99	31.46	30.94	30.41	33.38	33.07	32.77	32.47	32.17	31.86	33.28	32.76	32.23	31.70	31.18	30.65
1120200 - 1122599	93350 - 93549.95	518.61 - 519.71	35.48	34.97	34.46	33.95	33.44	32.92	33.06	32.53	32.01	31.48	30.96	30.43	33.39	33.09	32.79	32.49	32.18	31.88	33.30	32.77	32.25	31.72	31.20	30.67
1122600 - 1124999	93550 - 93749.95	519.72 - 520.82	35.49	34.98	34.47	33.96	33.45	32.94	33.07	32.55	32.02	31.50	30.98	30.45	33.40	33.10	32.80	32.50	32.20	31.89	33.31	32.79	32.26	31.74	31.22	30.69
1125000 - 1127399	93750 - 93949.95	520.83 - 521.93	35.50	34.99	34.48	33.98	33.47	32.96	33.09	32.56	32.04	31.52	30.99	30.47	33.42	33.12	32.82	32.52	32.21	31.91	33.33	32.80	32.28	31.76	31.23	30.71
1127400 - 1129799	93950 - 94149.95	521.94 - 523.05	35.51	35.00	34.50	33.99	33.48	32.97	33.10	32.58	32.06	31.53	31.01	30.49	33.43	33.13	32.83	32.53	32.23	31.93	33.34	32.82	32.30	31.77	31.25	30.73
1129800 - 1132199	94150 - 94349.95	523.06 - 524.16	35.52	35.02	34.51	34.00	33.50	32.99	33.11	32.59	32.07	31.55	31.03	30.51	33.44	33.15	32.85	32.55	32.25	31.95	33.35	32.83	32.31	31.79	31.25	30.75
1132200 - 1134599	94350 - 94549.95	524.17 - 525.27	35.53	35.03	34.52	34.02	33.51	33.01	33.13	32.61	32.09	31.57	31.05	30.53	33.46	33.16	32.86	32.56	32.26	31.96	33.37	32.85	32.33	31.81	31.29	30.77
1134600 - 1136999	94550 - 94749.95	525.28 - 526.38	35.54	35.04	34.54	34.03	33.53	33.02	33.14	32.62	32.11	31.59	31.07	30.55	33.47	33.17	32.88	32.58	32.28	31.98	33.38	32.86	32.34	31.83	31.31	30.79
1137000 - 1139399	94750 - 94949.95	526.39 - 527.49	35.56	35.05	34.55	34.04	33.54	33.04	33.16	32.64	32.12	31.61	31.09	30.57	33.48	33.19	32.89	32.59	32.30	32.00	33.39	32.88	32.36	31.84	31.33	30.81
1139400 - 1141799	94950 - 95149.95	527.50 - 528.60	35.57	35.06	34.56	34.06	33.56	33.05	33.17	32.66	32.14	31.62	31.11	30.59	33.50	33.20	32.91	32.61	32.31	32.01	33.41	32.89	32.38	31.86	31.34	30.83
1141800 - 1144199	95150 - 95349.95	528.61 - 529.71	35.58	35.08	34.57	34.07	33.57	33.07	33.19	32.67	32.16	31.64	31.13	30.61	33.51	33.21	32.92	32.62	32.33	32.03	33.42	32.91	32.39	31.88	31.36	30.85
1144200 - 1146599	95350 - 95549.95	529.72 - 530.82	35.59	35.09	34.59	34.09	33.59	33.08	33.20	32.69	32.17	31.66	31.14	30.63	33.52	33.23	32.93	32.64	32.34	32.05	33.43	32.92	32.41	31.89	31.38	30.87
1146600 - 1148999	95550 - 95749.95	530.83 - 531.93	35.60	35.10	34.60	34.10	33.60	33.10	33.21	32.70	32.19	31.68	31.16	30.65	33.54	33.24	32.95	32.65	32.36	32.06	33.45	32.94	32.42	31.91	31.40	30.88
1149000 - 1151399	95750 - 95949.95	531.94 - 533.05	35.61	35.11	34.61	34.11	33.61	33.12	33.23	32.72	32.20	31.69	31.18	30.67	33.55	33.26	32.96	32.67	32.37	32.08	33.46	32.95	32.44	31.93	31.42	30.90
1151400 - 1153799	95950 - 96149.95	533.06 - 534.16	35.62	35.12	34.62	34.13	33.63	33.13	33.24	32.73	32.22	31.71	31.20	30.69	33.56	33.27	32.98	32.68	32.39	32.09	33.48	32.96	32.45	31.94	31.43	30.92
1153800 - 1156199	96150 - 96349.95	534.17 - 535.27	35.63	35.13	34.64	34.14	33.64	33.15	33.26	32.75	32.24	31.73	31.22	30.71	33.57	33.28	32.99	32.70	32.41	32.11	33.49	32.98	32.47	31.96	31.45	30.94
1156200 - 1158599	96350 - 96549.95	535.28 - 536.38	35.64	35.14	34.65	34.15	33.66	33.16	33.27	32.76	32.25	31.74	31.24	30.73	33.59	33.30	33.01	32.71	32.42	32.13	33.50	32.99	32.49	31.98	31.47	30.96
1158600 - 1160999	96550 - 96749.95	536.39 - 537.49	35.65	35.16	34.66	34.17	33.67	33.18	33.28	32.78	32.27	31.76	31.25	30.75	33.60	33.31	33.02	32.73	32.44	32.14	33.52	33.01	32.50	31.99	31.49	30.98
1161000 - 1163399	96750 - 96949.95	537.50 - 538.60	35.66	35.17	34.67	34.18	33.69	33.19	33.30	32.79	32.28	31.78	31.27	30.76	33.61	33.32	33.03	32.74	32.45	32.16	33.53	33.02	32.52	32.01	31.50	31.00
1163400 - 1165799	96950 - 97149.95	538.61 - 539.71	35.67	35.18	34.69	34.19	33.70	33.21	33.31	32.80	32.30	31.79	31.29	30.78	33.62	33.34	33.05	32.76	32.47	32.17	33.54	33.04	32.53	32.03	31.52	31.01
1165800 - 1168199	97150 - 97349.95	539.72 - 540.82	35.68	35.19	34.70	34.21	33.72	33.22	33.32	32.82	32.32	31.81	31.31	30.80	33.64	33.35	33.06	32.77	32.48	32.19	33.56	33.05	32.55	32.04	31.54	31.03
1168200 - 1170599	97350 - 97549.95	540.83 - 541.93	35.69	35.20	34.71	34.22	33.73	33.24	33.34	32.83	32.33	31.83	31.32	30.82	33.65	33.36	33.07	32.79	32.50	32.21	33.57	33.07	32.56	32.06	31.56	31.05
1170600 - 1172999	97550 - 97749.95	541.94 - 543.05	35.70	35.21	34.72	34.23	33.74	33.25	33.35	32.85	32.35	31.84	31.34	30.84	33.66	33.38	33.09	32.80	32.51	32.22	33.58	33.08	32.58	32.07	31.57	31.07
1173000 - 1175399	97750 - 97949.95	543.06 - 544.16	35.71	35.22	34.73	34.25	33.76	33.27	33.36	32.86	32.36	31.86	31.36	30.86	33.67	33.39	33.10	32.82	32.53	32.24	33.59	33.09	32.59	32.09	31.59	31.09
1175400 - 1177799	97950 - 98149.95	544.17 - 545.27	35.72	35.23	34.75	34.26	33.77	33.28	33.38	32.88	32.38	31.88	31.38	30.88	33.69	33.40	33.12	32.83	32.54	32.25	33.61	33.11	32.61	32.11	31.61	31.11
1177800 - 1180199	98150 - 98349.95	545.28 - 546.38	35.73	35.24	34.76	34.27	33.78	33.30	33.39	32.89	32.39	31.89	31.39	30.89	33.70	33.41	33.13	32.84	32.56	32.27	33.62	33.12	32.62	32.12	31.62	31.12
1180200 - 1182599	98350 - 98549.95	546.39 - 547.49	35.74	35.25	34.77	34.28	33.80	33.31	33.40	32.91	32.41	31.91	31.41	30.91	33.71	33.43	33.14	32.86	32.57	32.28	33.63	33.13	32.64	32.14	31.64	31.14
1182600 - 1184999	985																									

TRANCHES BAREMES IMPOTS A LA SOURCE 2026					TAUX BAREMES IMPOTS A LA SOURCE 2026																					
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.	
%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%
1'247'400 - 1'249'799	103'950 - 104'149.95	577.50 - 578.60	36.00	35.54	35.08	34.62	34.16	33.70	33.75	33.28	32.81	32.34	31.87	31.40	34.04	33.77	33.50	33.23	32.96	32.69	33.97	33.50	33.03	32.56	32.09	31.61
1'249'800 - 1'252'199	104'150 - 104'349.95	578.61 - 579.71	36.01	35.55	35.09	34.63	34.18	33.72	33.77	33.30	32.83	32.36	31.88	31.41	34.05	33.78	33.51	33.24	32.98	32.71	33.98	33.51	33.04	32.57	32.10	31.63
1'252'200 - 1'254'599	104'350 - 104'549.95	579.72 - 580.82	36.02	35.56	35.10	34.65	34.19	33.73	33.78	33.31	32.84	32.37	31.90	31.43	34.06	33.79	33.52	33.26	32.99	32.72	33.99	33.52	33.05	32.59	32.12	31.65
1'254'600 - 1'256'999	104'550 - 104'749.95	580.83 - 581.93	36.03	35.57	35.11	34.66	34.20	33.74	33.79	33.32	32.85	32.38	31.92	31.45	34.07	33.80	33.54	33.27	33.00	32.73	34.00	33.54	33.07	32.60	32.13	31.66
1'257'000 - 1'259'399	104'750 - 104'949.95	581.94 - 583.05	36.03	35.58	35.12	34.67	34.21	33.76	33.80	33.33	32.87	32.40	31.93	31.46	34.08	33.81	33.55	33.28	33.02	32.75	34.02	33.55	33.08	32.61	32.14	31.68
1'259'400 - 1'261'799	104'950 - 105'149.95	583.06 - 584.16	36.04	35.59	35.13	34.68	34.22	33.77	33.81	33.35	32.88	32.41	31.95	31.48	34.09	33.83	33.56	33.30	33.03	32.76	34.03	33.56	33.09	32.63	32.16	31.69
1'261'800 - 1'264'199	105'150 - 105'349.95	584.17 - 585.27	36.05	35.60	35.14	34.69	34.24	33.78	33.83	33.36	32.89	32.43	31.96	31.50	34.10	33.84	33.57	33.31	33.04	32.77	34.04	33.57	33.11	32.64	32.18	31.71
1'264'200 - 1'266'599	105'350 - 105'549.95	585.28 - 586.38	36.06	35.61	35.15	34.70	34.25	33.80	33.84	33.37	32.91	32.44	31.98	31.51	34.11	33.85	33.58	33.32	33.05	32.79	34.05	33.58	33.12	32.65	32.19	31.72
1'266'600 - 1'268'999	105'550 - 105'749.95	586.39 - 587.49	36.07	35.62	35.16	34.71	34.26	33.81	33.85	33.38	32.92	32.46	31.99	31.53	34.12	33.86	33.60	33.33	33.07	32.80	34.06	33.60	33.13	32.67	32.20	31.74
1'269'000 - 1'271'399	105'750 - 105'949.95	587.50 - 588.60	36.08	35.63	35.18	34.72	34.27	33.82	33.86	33.40	32.93	32.47	32.01	31.54	34.13	33.87	33.61	33.34	33.08	32.81	34.07	33.61	33.15	32.68	32.22	31.76
1'271'400 - 1'273'799	105'950 - 106'149.95	588.61 - 589.71	36.09	35.64	35.19	34.74	34.28	33.83	33.87	33.41	32.95	32.48	32.02	31.56	34.14	33.88	33.62	33.36	33.09	32.83	34.08	33.62	33.16	32.70	32.23	31.77
1'273'800 - 1'276'199	106'150 - 106'349.95	589.72 - 590.82	36.09	35.64	35.20	34.75	34.30	33.85	33.88	33.42	32.96	32.50	32.04	31.57	34.16	33.89	33.63	33.37	33.11	32.84	34.09	33.63	33.17	32.71	32.25	31.79
1'276'200 - 1'278'599	106'350 - 106'549.95	590.83 - 591.93	36.10	35.65	35.21	34.76	34.31	33.86	33.89	33.43	32.97	32.51	32.05	31.59	34.17	33.90	33.64	33.38	33.12	32.85	34.11	33.64	33.18	32.72	32.26	31.80
1'278'600 - 1'280'999	106'550 - 106'749.95	591.94 - 593.05	36.11	35.66	35.22	34.77	34.32	33.87	33.91	33.45	32.99	32.53	32.07	31.61	34.18	33.92	33.65	33.39	33.13	32.87	34.12	33.66	33.20	32.74	32.28	31.82
1'281'000 - 1'283'399	106'750 - 106'949.95	593.06 - 594.16	36.12	35.67	35.23	34.78	34.33	33.88	33.92	33.46	33.00	32.54	32.08	31.62	34.19	33.93	33.67	33.40	33.14	32.88	34.13	33.67	33.21	32.75	32.29	31.83
1'283'400 - 1'285'799	106'950 - 107'149.95	594.17 - 595.27	36.13	35.68	35.24	34.79	34.34	33.90	33.93	33.47	33.01	32.55	32.09	31.64	34.20	33.94	33.68	33.42	33.16	32.89	34.14	33.68	33.22	32.76	32.30	31.85
1'285'800 - 1'288'199	107'150 - 107'349.95	595.28 - 596.38	36.14	35.69	35.25	34.80	34.36	33.91	33.94	33.48	33.02	32.57	32.11	31.65	34.21	33.95	33.69	33.43	33.17	32.91	34.15	33.69	33.23	32.78	32.32	31.86
1'288'200 - 1'290'599	107'350 - 107'549.95	596.39 - 597.49	36.14	35.70	35.26	34.81	34.37	33.92	33.95	33.49	33.04	32.58	32.12	31.67	34.22	33.96	33.70	33.44	33.18	32.92	34.16	33.70	33.25	32.79	32.33	31.88
1'290'600 - 1'292'999	107'550 - 107'749.95	597.50 - 598.60	36.15	35.71	35.27	34.82	34.38	33.93	33.96	33.51	33.05	32.59	32.14	31.68	34.23	33.97	33.71	33.45	33.19	32.93	34.17	33.71	33.26	32.80	32.35	31.89
1'293'000 - 1'295'399	107'750 - 107'949.95	598.61 - 599.71	36.16	35.72	35.28	34.83	34.39	33.95	33.97	33.52	33.06	32.61	32.15	31.70	34.24	33.98	33.72	33.46	33.21	32.95	34.18	33.73	33.27	32.82	32.36	31.91
1'295'400 - 1'297'799	107'950 - 108'149.95	599.72 - 600.82	36.17	35.73	35.29	34.84	34.40	33.96	33.98	33.53	33.08	32.62	32.17	31.71	34.25	33.99	33.73	33.48	33.22	32.96	34.19	33.74	33.28	32.83	32.38	31.92
1'297'800 - 1'300'199	108'150 - 108'349.95	600.83 - 601.93	36.18	35.74	35.29	34.85	34.41	33.97	33.99	33.54	33.09	32.63	32.18	31.73	34.26	34.00	33.75	33.49	33.23	32.97	34.20	33.75	33.30	32.84	32.39	31.94
1'300'200 - 1'302'599	108'350 - 108'549.95	601.94 - 603.05	36.19	35.74	35.30	34.86	34.42	33.98	34.01	33.55	33.10	32.65	32.20	31.74	34.27	34.01	33.76	33.50	33.24	32.98	34.21	33.76	33.31	32.86	32.40	31.95
1'302'600 - 1'304'999	108'550 - 108'749.95	603.06 - 604.16	36.19	35.75	35.31	34.87	34.44	34.00	34.02	33.56	33.11	32.66	32.21	31.76	34.28	34.02	33.77	33.51	33.25	33.00	34.22	33.77	33.32	32.87	32.42	31.97
1'305'000 - 1'307'399	108'750 - 108'949.95	604.17 - 605.27	36.20	35.76	35.32	34.89	34.45	34.01	34.03	33.58	33.13	32.68	32.22	31.77	34.29	34.03	33.78	33.52	33.27	33.01	34.23	33.78	33.33	32.88	32.43	31.98
1'307'400 - 1'309'799	108'950 - 109'149.95	605.28 - 606.38	36.21	35.77	35.33	34.90	34.46	34.02	34.04	33.59	33.14	32.69	32.24	31.79	34.30	34.04	33.79	33.53	33.28	33.02	34.24	33.79	33.34	32.89	32.44	31.99
1'309'800 - 1'312'199	109'150 - 109'349.95	606.39 - 607.49	36.22	35.78	35.34	34.91	34.47	34.03	34.05	33.60	33.15	32.70	32.25	31.80	34.31	34.06	33.80	33.55	33.29	33.03	34.25	33.81	33.36	32.91	32.46	32.01
1'312'200 - 1'314'599	109'350 - 109'549.95	607.50 - 608.60	36.23	35.79	35.35	34.92	34.48	34.04	34.06	33.61	33.16	32.71	32.27	31.82	34.32	34.07	33.81	33.56	33.30	33.05	34.26	33.82	33.37	32.92	32.47	32.02
1'314'600 - 1'316'999	109'550 - 109'749.95	608.61 - 609.71	36.23	35.80	35.36	34.93	34.49	34.06	34.07	33.62	33.18	32.73	32.28	31.83	34.33	34.08	33.82	33.57	33.31	33.06	34.28	33.83	33.38	32.93	32.49	32.04
1'317'000 - 1'319'399	109'750 - 109'949.95	609.72 - 610.82	36.24	35.81	35.37	34.94	34.50	34.07	34.08	33.63	33.19	32.74	32.29	31.85	34.34	34.09	33.83	33.58	33.33	33.07	34.28	33.84	33.39	32.95	32.50	32.05
1'319'400 - 1'321'799	109'950 - 110'149.95	610.83 - 611.93	36.25	35.82	35.38	34.95	34.51	34.08	34.09	33.65	33.20	32.75	32.31	31.86	34.35	34.10	33.85	33.59	33.34	33.08	34.30	33.85	33.40	32.96	32.51	32.07
1'321'800 - 1'324'199	110'150 - 110'349.95	611.94 - 613.05	36.26	35.82	35.39	34.96	34.52	34.09	34.10	33.66	33.21	32.77	32.32	31.88	34.36	34.11	33.86	33.60	33.35	33.10	34.31	33.86	33.42	32.97	32.53	32.08
1'324'200 - 1'326'599	110'350 - 110'549.95	613.06 - 614.16	36.26	35.83	35.40	34.97	34.53	34.10	34.11	33.67	33.22	32.78	32.34	31.89	34.37	34.12	33.87	33.61	33.36	33.11	34.32	33.87	33.43	32.98	32.54	32.09
1'326'600 - 1'328'999	110'550 - 110'749.95	614.17 - 615.27	36.27	35.84	35.41	34.98	34.55	34.11	34.12	33.68	33.24	32.79	32.35	31.91	34.38	34.13	33.88	33.63	33.37	33.12	34.33	33.88	33.44	33.00	32.55	32.11
1'329'000 - 1'331'399	110'750 - 110'949.95	615.28 - 616.38	36.28	35.85	35.42	34.99	34.56	34.13	34.13	33.69	33.25	32.81	32.36	31.92	34.39	34.14	33.89	33.64	33.38	33.13	34.34	33.89	33.45	33.01	32.57	32.12
1'331'400 - 1'333'799	110'950 - 111'149.95	616.39 - 617.49	36.29	35.86	35.43	35.00	34.57	34.14	34.14	33.70	33.26	32.82	32.38	31.94	34.40	34.15	33.90	33.65	33.40	33.14	34.35	33.90	33.46	33.02	32.58	32.14
1'333'800 - 1'336'199	111'150 - 111'349.95	617.50 - 618.60	36.30	35.87	35.44	35.01	34.58	34.15	34.15	33.71	33.27	32.83	32.39	31.95	34.41	34.16	33.91	33.66	33.41	33.16	34.36	33.91	33.47	33.03	32.59	32.15
1'336'200 - 1'338'599	111'350																									

TRANCHES BAREMES IMPOTS A LA SOURCE 2026					TAUX BAREMES IMPOTS A LA SOURCE 2026																								
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	36.51	36.10	35.69	35.28	34.88	34.47	34.44	34.02	33.60	33.18	32.76	32.34	34.68	34.44	34.20	33.97	33.73	33.49	34.63	34.21	33.79	33.37	32.96	32.54			
1'405'800 - 1'408'199	117'150 - 117'349.95	650.83 - 651.93	36.52	36.11	35.70	35.29	34.89	34.48	34.45	34.03	33.61	33.19	32.78	32.36	34.69	34.45	34.21	33.98	33.74	33.50	34.64	34.22	33.80	33.39	32.97	32.55			
1'408'200 - 1'410'599	117'350 - 117'549.95	651.94 - 653.05	36.52	36.12	35.71	35.30	34.90	34.49	34.46	34.04	33.62	33.21	32.79	32.37	34.70	34.46	34.22	33.99	33.75	33.51	34.65	34.23	33.81	33.40	32.98	32.56			
1'410'600 - 1'412'999	117'550 - 117'749.95	653.06 - 654.16	36.53	36.12	35.72	35.31	34.90	34.50	34.47	34.05	33.63	33.22	32.80	32.38	34.71	34.47	34.23	34.00	33.76	33.52	34.66	34.24	33.82	33.41	32.99	32.57			
1'413'000 - 1'415'399	117'750 - 117'949.95	654.17 - 655.27	36.54	36.13	35.73	35.32	34.91	34.51	34.48	34.06	33.64	33.23	32.81	32.40	34.72	34.48	34.24	34.01	33.77	33.53	34.67	34.25	33.84	33.42	33.00	32.59			
1'415'400 - 1'417'799	117'950 - 118'149.95	655.28 - 656.38	36.54	36.14	35.73	35.33	34.92	34.52	34.49	34.07	33.66	33.24	32.82	32.41	34.73	34.48	34.25	34.01	33.78	33.54	34.68	34.26	33.85	33.43	33.01	32.60			
1'417'800 - 1'420'199	118'150 - 118'349.95	656.39 - 657.49	36.55	36.15	35.74	35.34	34.93	34.53	34.50	34.08	33.67	33.25	32.84	32.42	34.74	34.50	34.26	34.02	33.79	33.55	34.69	34.27	33.86	33.44	33.03	32.61			
1'420'200 - 1'422'599	118'350 - 118'549.95	657.50 - 658.60	36.56	36.15	35.75	35.35	34.94	34.54	34.50	34.09	33.68	33.26	32.85	32.43	34.75	34.51	34.27	34.03	33.80	33.57	34.69	34.28	33.87	33.45	33.04	32.62			
1'422'600 - 1'424'999	118'550 - 118'749.95	658.61 - 659.71	36.56	36.16	35.76	35.36	34.95	34.55	34.51	34.10	33.69	33.27	32.86	32.45	34.76	34.52	34.28	34.04	33.81	33.58	34.70	34.29	33.88	33.46	33.05	32.64			
1'425'000 - 1'427'399	118'750 - 118'949.95	659.72 - 660.82	36.57	36.17	35.77	35.36	34.96	34.56	34.52	34.11	33.70	33.28	32.87	32.46	34.76	34.53	34.29	34.05	33.82	33.59	34.71	34.30	33.89	33.47	33.06	32.65			
1'427'400 - 1'429'799	118'950 - 119'149.95	660.83 - 661.93	36.58	36.18	35.77	35.37	34.97	34.57	34.53	34.12	33.71	33.30	32.88	32.47	34.77	34.54	34.30	34.06	33.83	33.60	34.72	34.31	33.90	33.48	33.07	32.66			
1'429'800 - 1'432'199	119'150 - 119'349.95	661.94 - 663.05	36.58	36.18	35.78	35.38	34.98	34.58	34.54	34.13	33.72	33.31	32.90	32.48	34.78	34.55	34.31	34.07	33.84	33.61	34.73	34.32	33.91	33.50	33.08	32.67			
1'432'200 - 1'434'599	119'350 - 119'549.95	663.06 - 664.16	36.59	36.19	35.79	35.39	34.99	34.59	34.55	34.14	33.73	33.32	32.91	32.50	34.79	34.55	34.32	34.08	33.85	33.62	34.74	34.33	33.92	33.51	33.10	32.68			
1'434'600 - 1'436'999	119'550 - 119'749.95	664.17 - 665.27	36.60	36.20	35.80	35.40	35.00	34.60	34.56	34.15	33.74	33.33	32.92	32.51	34.80	34.56	34.33	34.09	33.86	33.63	34.75	34.34	33.93	33.52	33.11	32.70			
1'437'000 - 1'439'399	119'750 - 119'949.95	665.28 - 666.38	36.60	36.20	35.81	35.41	35.01	34.61	34.57	34.16	33.75	33.34	32.93	32.52	34.81	34.57	34.34	34.10	33.87	33.64	34.76	34.35	33.94	33.53	33.12	32.71			
1'439'400 - 1'441'799	119'950 - 120'149.95	666.39 - 667.49	36.61	36.21	35.81	35.42	35.02	34.62	34.58	34.17	33.76	33.35	32.94	32.53	34.82	34.58	34.35	34.11	33.88	33.65	34.76	34.36	33.95	33.54	33.13	32.72			
1'441'800 - 1'444'199	120'150 - 120'349.95	667.50 - 668.60	36.62	36.22	35.82	35.43	35.03	34.63	34.59	34.18	33.77	33.36	32.95	32.55	34.83	34.59	34.36	34.12	33.89	33.66	34.77	34.36	33.96	33.55	33.14	32.73			
1'444'200 - 1'446'599	120'350 - 120'549.95	668.61 - 669.71	36.62	36.23	35.83	35.43	35.04	34.64	34.59	34.19	33.78	33.37	32.97	32.56	34.84	34.60	34.37	34.13	33.90	33.67	34.78	34.37	33.97	33.56	33.15	32.74			
1'446'600 - 1'448'999	120'550 - 120'749.95	669.72 - 670.82	36.63	36.23	35.84	35.44	35.05	34.65	34.60	34.20	33.79	33.38	32.98	32.57	34.85	34.61	34.38	34.14	33.91	33.68	34.79	34.38	33.98	33.57	33.16	32.76			
1'449'000 - 1'451'399	120'750 - 120'949.95	670.83 - 671.93	36.64	36.24	35.85	35.45	35.06	34.66	34.61	34.21	33.80	33.39	32.99	32.58	34.86	34.62	34.39	34.15	33.92	33.69	34.80	34.39	33.99	33.58	33.17	32.77			
1'451'400 - 1'453'799	120'950 - 121'149.95	671.94 - 673.05	36.64	36.25	35.85	35.46	35.06	34.67	34.62	34.22	33.81	33.41	33.00	32.60	34.87	34.63	34.40	34.16	33.93	33.70	34.81	34.40	34.00	33.59	33.19	32.78			
1'453'800 - 1'456'199	121'150 - 121'349.95	673.06 - 674.16	36.65	36.26	35.86	35.47	35.07	34.68	34.63	34.22	33.82	33.42	33.01	32.61	34.88	34.64	34.41	34.17	33.94	33.71	34.82	34.41	34.01	33.60	33.20	32.79			
1'456'200 - 1'458'599	121'350 - 121'549.95	674.17 - 675.27	36.66	36.26	35.87	35.48	35.08	34.69	34.64	34.23	33.83	33.43	33.02	32.62	34.89	34.65	34.42	34.18	33.95	33.72	34.83	34.42	34.02	33.61	33.21	32.80			
1'458'600 - 1'460'999	121'550 - 121'749.95	675.28 - 676.38	36.66	36.27	35.88	35.48	35.09	34.70	34.65	34.24	33.84	33.44	33.03	32.63	34.89	34.66	34.43	34.19	33.96	33.73	34.84	34.43	34.03	33.62	33.22	32.82			
1'461'000 - 1'463'399	121'750 - 121'949.95	676.39 - 677.49	36.67	36.28	35.88	35.49	35.10	34.71	34.66	34.25	33.85	33.45	33.04	32.64	34.90	34.67	34.44	34.20	33.97	33.74	34.84	34.44	34.03	33.63	33.23	32.83			
1'463'400 - 1'465'799	121'950 - 122'149.95	677.50 - 678.60	36.67	36.28	35.89	35.50	35.11	34.72	34.67	34.26	33.86	33.46	33.06	32.65	34.91	34.68	34.45	34.21	33.98	33.75	34.85	34.45	34.04	33.64	33.24	32.84			
1'465'800 - 1'468'199	122'150 - 122'349.95	678.61 - 679.71	36.68	36.29	35.90	35.51	35.12	34.73	34.68	34.27	33.87	33.47	33.07	32.67	34.92	34.69	34.46	34.23	33.99	33.76	34.86	34.46	34.05	33.65	33.25	32.85			
1'468'200 - 1'470'599	122'350 - 122'549.95	679.72 - 680.82	36.69	36.30	35.91	35.52	35.13	34.74	34.69	34.28	33.88	33.48	33.08	32.68	34.93	34.70	34.47	34.23	34.00	33.77	34.87	34.47	34.06	33.66	33.26	32.86			
1'470'600 - 1'472'999	122'550 - 122'749.95	680.83 - 681.93	36.69	36.30	35.92	35.53	35.14	34.75	34.70	34.29	33.89	33.49	33.09	32.69	34.94	34.71	34.48	34.25	34.01	33.78	34.88	34.48	34.07	33.67	33.27	32.87			
1'473'000 - 1'475'399	122'750 - 122'949.95	681.94 - 683.05	36.70	36.31	35.92	35.53	35.15	34.76	34.71	34.30	33.90	33.50	33.10	32.70	34.95	34.72	34.49	34.26	34.02	33.79	34.89	34.49	34.08	33.68	33.28	32.88			
1'475'400 - 1'477'799	122'950 - 123'149.95	683.06 - 684.16	36.71	36.32	35.93	35.54	35.15	34.77	34.72	34.31	33.91	33.51	33.11	32.71	34.96	34.73	34.50	34.27	34.03	33.80	34.90	34.50	34.09	33.69	33.30	32.90			
1'477'800 - 1'480'199	123'150 - 123'349.95	684.17 - 685.27	36.71	36.33	35.94	35.55	35.16	34.78	34.73	34.32	33.92	33.52	33.12	32.73	34.97	34.74	34.51	34.28	34.04	33.81	34.91	34.51	34.10	33.70	33.31	32.91			
1'480'200 - 1'482'599	123'350 - 123'549.95	685.28 - 686.38	36.72	36.33	35.95	35.56	35.17	34.78	34.73	34.33	33.93	33.53	33.13	32.74	34.98	34.75	34.52	34.29	34.05	33.82	34.92	34.51	34.11	33.71	33.32	32.92			
1'482'600 - 1'484'999	123'550 - 123'749.95	686.39 - 687.49	36.73	36.34	35.95	35.57	35.18	34.79	34.74	34.34	33.94	33.54	33.15	32.75	34.99	34.76	34.53	34.30	34.07	33.83	34.93	34.52	34.12	33.72	33.33	32.93			
1'485'000 - 1'487'399	123'750 - 123'949.95	687.50 - 688.60	36.73	36.35	35.96	35.58	35.19	34.80	34.75	34.35	33.95	33.55	33.16	32.76	34.99	34.76	34.54	34.31	34.08	33.84	34.94	34.53	34.13	33.73	33.34	32.94			
1'487'400 - 1'489'799	123'950 - 124'149.95	688.61 - 689.71	36.74	36.35	35.97	35.58	35.20	34.81	34.76	34.36	33.96	33.56	33.17	32.77	35.00	34.77	34.55	34.32	34.09	33.86	34.95	34.54	34.14	33.74	33.35	32.95			
1'489'800 - 1'492'199	124'150 - 124'349.95	689.72 - 690.82	36.74	36.36	35.98	35.59	35.21	34.82	34.77	34.37	33.97	33.57	33.18	32.78	35.01	34.78	34.55	34.33	34.10	33.87	34.96	34.55	34.15	33.75	33.36	32.96			
1'492'200 - 1'																													

TRANCHES BAREMES IMPOTS A LA SOURCE 2026					TAUX BAREMES IMPOTS A LA SOURCE 2026																					
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.	
%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%
1617000 - 1621799	134750 - 135149.95	748.61 - 750.82	37.05	36.69	36.34	35.99	35.63	35.28	35.23	34.86	34.49	34.12	33.75	33.38	35.44	35.23	35.02	34.82	34.61	34.40	35.40	35.03	34.66	34.29	33.92	33.55
1621800 - 1626599	135150 - 135549.95	750.83 - 753.05	37.06	36.71	36.35	36.00	35.65	35.29	35.25	34.88	34.51	34.14	33.77	33.40	35.46	35.25	35.04	34.83	34.62	34.41	35.42	35.05	34.68	34.31	33.94	33.57
1626600 - 1631399	135550 - 135949.95	753.06 - 755.27	37.07	36.72	36.37	36.01	35.66	35.31	35.26	34.90	34.53	34.16	33.79	33.42	35.47	35.27	35.06	34.85	34.64	34.43	35.43	35.06	34.70	34.33	33.96	33.59
1631400 - 1636199	135950 - 136349.95	755.28 - 757.49	37.08	36.73	36.38	36.03	35.68	35.33	35.28	34.91	34.55	34.18	33.81	33.44	35.49	35.28	35.07	34.87	34.66	34.45	35.45	35.08	34.71	34.35	33.98	33.61
1636200 - 1640999	136350 - 136749.95	757.50 - 759.71	37.09	36.74	36.39	36.04	35.69	35.34	35.29	34.93	34.56	34.20	33.83	33.47	35.50	35.30	35.09	34.88	34.68	34.47	35.46	35.10	34.73	34.36	34.00	33.63
1641000 - 1645799	136750 - 137149.95	759.72 - 761.93	37.10	36.75	36.40	36.05	35.70	35.36	35.31	34.95	34.58	34.22	33.85	33.49	35.52	35.31	35.11	34.90	34.69	34.49	35.48	35.11	34.75	34.38	34.02	33.65
1645800 - 1650599	137150 - 137549.95	761.94 - 764.16	37.11	36.76	36.41	36.07	35.72	35.37	35.33	34.96	34.60	34.23	33.87	33.51	35.53	35.33	35.12	34.92	34.71	34.50	35.49	35.13	34.76	34.40	34.04	33.67
1650600 - 1655399	137550 - 137949.95	764.17 - 766.38	37.12	36.77	36.43	36.08	35.73	35.39	35.34	34.98	34.62	34.25	33.89	33.53	35.54	35.34	35.14	34.93	34.73	34.52	35.51	35.14	34.78	34.42	34.06	33.69
1655400 - 1660199	137950 - 138349.95	766.39 - 768.60	37.13	36.78	36.44	36.09	35.75	35.40	35.36	34.99	34.63	34.27	33.91	33.55	35.56	35.36	35.15	34.95	34.74	34.54	35.52	35.16	34.80	34.44	34.08	33.71
1660200 - 1664999	138350 - 138749.95	768.61 - 770.82	37.14	36.80	36.45	36.11	35.76	35.42	35.37	35.01	34.65	34.29	33.93	33.57	35.57	35.37	35.17	34.96	34.76	34.56	35.54	35.18	34.82	34.45	34.09	33.73
1665000 - 1669799	138750 - 139149.95	770.83 - 773.05	37.15	36.81	36.46	36.12	35.77	35.43	35.39	35.03	34.67	34.31	33.95	33.59	35.59	35.39	35.18	34.98	34.78	34.57	35.55	35.19	34.83	34.47	34.11	33.75
1669800 - 1674599	139150 - 139549.95	773.06 - 775.27	37.16	36.82	36.47	36.13	35.79	35.45	35.40	35.04	34.68	34.33	33.97	33.61	35.60	35.40	35.20	35.00	34.79	34.59	35.57	35.21	34.85	34.49	34.13	33.77
1674600 - 1679399	139550 - 139949.95	775.28 - 777.49	37.17	36.83	36.49	36.14	35.80	35.46	35.42	35.06	34.70	34.34	33.99	33.63	35.62	35.41	35.21	35.01	34.81	34.61	35.58	35.22	34.86	34.51	34.15	33.79
1679400 - 1684199	139950 - 140349.95	777.50 - 779.71	37.18	36.84	36.50	36.16	35.82	35.47	35.43	35.07	34.72	34.36	34.00	33.65	35.63	35.43	35.23	35.03	34.83	34.62	35.59	35.24	34.88	34.52	34.17	33.81
1684200 - 1688999	140350 - 140749.95	779.72 - 781.93	37.19	36.85	36.51	36.17	35.83	35.49	35.45	35.09	34.73	34.38	34.02	33.67	35.64	35.44	35.24	35.04	34.84	34.64	35.61	35.25	34.90	34.54	34.19	33.83
1689000 - 1693799	140750 - 141149.95	781.94 - 784.16	37.20	36.86	36.52	36.18	35.84	35.50	35.46	35.11	34.75	34.40	34.04	33.69	35.66	35.46	35.26	35.06	34.86	34.66	35.62	35.27	34.91	34.56	34.20	33.85
1693800 - 1698599	141150 - 141549.95	784.17 - 786.38	37.21	36.87	36.53	36.19	35.86	35.52	35.47	35.12	34.77	34.41	34.06	33.71	35.67	35.47	35.27	35.07	34.87	34.67	35.64	35.28	34.93	34.58	34.22	33.87
1698600 - 1703399	141550 - 141949.95	786.39 - 788.60	37.22	36.88	36.54	36.21	35.87	35.53	35.49	35.14	34.78	34.43	34.08	33.73	35.68	35.49	35.29	35.09	34.89	34.69	35.65	35.30	34.95	34.59	34.24	33.89
1703400 - 1708199	141950 - 142349.95	788.61 - 790.82	37.23	36.89	36.56	36.22	35.88	35.55	35.50	35.15	34.80	34.45	34.10	33.75	35.70	35.50	35.30	35.10	34.91	34.71	35.66	35.31	34.96	34.61	34.26	33.91
1708200 - 1712999	142350 - 142749.95	790.83 - 793.05	37.24	36.90	36.57	36.23	35.90	35.56	35.52	35.17	34.82	34.47	34.12	33.77	35.71	35.51	35.32	35.12	34.92	34.72	35.68	35.33	34.98	34.63	34.28	33.93
1713000 - 1717799	142750 - 143149.95	793.06 - 795.27	37.25	36.91	36.58	36.24	35.91	35.58	35.53	35.18	34.83	34.48	34.13	33.78	35.72	35.53	35.33	35.13	34.94	34.74	35.69	35.34	34.99	34.64	34.29	33.94
1717800 - 1722599	143150 - 143549.95	795.28 - 797.49	37.26	36.92	36.59	36.26	35.92	35.59	35.55	35.20	34.85	34.50	34.15	33.80	35.74	35.54	35.35	35.15	34.95	34.76	35.71	35.36	35.01	34.66	34.31	33.96
1722600 - 1727399	143550 - 143949.95	797.50 - 799.71	37.26	36.93	36.60	36.27	35.94	35.60	35.56	35.21	34.86	34.52	34.17	33.82	35.75	35.56	35.36	35.16	34.97	34.77	35.72	35.37	35.02	34.68	34.33	33.98
1727400 - 1732199	143950 - 144349.95	799.72 - 801.93	37.27	36.94	36.61	36.28	35.95	35.62	35.57	35.23	34.88	34.53	34.19	33.84	35.76	35.57	35.38	35.18	34.98	34.79	35.73	35.39	35.04	34.69	34.35	34.00
1732200 - 1736999	144350 - 144749.95	801.94 - 804.16	37.28	36.95	36.62	36.29	35.96	35.63	35.59	35.24	34.90	34.55	34.20	33.86	35.78	35.58	35.39	35.19	35.00	34.80	35.75	35.40	35.05	34.71	34.36	34.02
1737000 - 1741799	144750 - 145149.95	804.17 - 806.38	37.29	36.96	36.63	36.30	35.97	35.64	35.60	35.26	34.91	34.57	34.22	33.88	35.79	35.60	35.40	35.21	35.01	34.82	35.76	35.41	35.07	34.73	34.38	34.04
1741800 - 1746599	145150 - 145549.95	806.39 - 808.60	37.30	36.97	36.64	36.31	35.99	35.66	35.61	35.27	34.93	34.58	34.24	33.90	35.80	35.61	35.42	35.22	35.03	34.84	35.77	35.43	35.08	34.74	34.40	34.05
1746600 - 1751399	145550 - 145949.95	808.61 - 810.82	37.31	36.98	36.65	36.33	36.00	35.67	35.63	35.29	34.94	34.60	34.26	33.92	35.82	35.62	35.43	35.24	35.04	34.85	35.79	35.44	35.10	34.76	34.41	34.07
1751400 - 1756199	145950 - 146349.95	810.83 - 813.05	37.32	36.99	36.67	36.34	36.01	35.68	35.64	35.30	34.96	34.62	34.27	33.93	35.83	35.64	35.45	35.25	35.06	34.87	35.80	35.46	35.11	34.77	34.43	34.09
1756200 - 1760999	146350 - 146749.95	813.06 - 815.27	37.33	37.00	36.68	36.35	36.02	35.70	35.66	35.31	34.97	34.63	34.29	33.95	35.84	35.65	35.46	35.27	35.07	34.88	35.81	35.47	35.13	34.79	34.45	34.11
1761000 - 1765799	146750 - 147149.95	815.28 - 817.49	37.34	37.01	36.69	36.36	36.04	35.71	35.67	35.33	34.99	34.65	34.31	33.97	35.85	35.66	35.47	35.28	35.09	34.90	35.82	35.48	35.14	34.80	34.46	34.13
1765800 - 1770599	147150 - 147549.95	817.50 - 819.71	37.35	37.02	36.70	36.37	36.05	35.72	35.68	35.34	35.00	34.66	34.33	33.99	35.87	35.68	35.49	35.30	35.10	34.91	35.84	35.50	35.16	34.82	34.48	34.14
1770600 - 1775399	147550 - 147949.95	819.72 - 821.93	37.35	37.03	36.71	36.38	36.06	35.74	35.70	35.36	35.02	34.68	34.34	34.01	35.88	35.69	35.50	35.31	35.12	34.93	35.85	35.51	35.17	34.84	34.50	34.16
1775400 - 1780199	147950 - 148349.95	821.94 - 824.16	37.36	37.04	36.72	36.40	36.07	35.75	35.71	35.37	35.03	34.70	34.36	34.02	35.89	35.70	35.51	35.32	35.13	34.94	35.86	35.53	35.19	34.85	34.51	34.18
1780200 - 1784999	148350 - 148749.95	824.17 - 826.38	37.37	37.05	36.73	36.41	36.09	35.76	35.72	35.39	35.05	34.71	34.38	34.04	35.90	35.72	35.53	35.34	35.15	34.96	35.88	35.54	35.20	34.87	34.53	34.19
1785000 - 1789799	148750 - 149149.95	826.39 - 828.60	37.38	37.06	36.74	36.42	36.10	35.78	35.73	35.40	35.06	34.73	34.39	34.06	35.92	35.73	35.54	35.35	35.16	34.97	35.89	35.55	35.22	34.88	34.55	34.21
1789800 - 1794599	149150 - 149549.95	828.61 - 830.82	37.39	37.07	36.75	36.43	36.11	35.79	35.75	35.41	35.08	34.74	34.41	34.08	35.93	35.74	35.55	35.37	35.18	34.99	35.90	35.57	35.23	34.90	34.56	34.23
1794600 - 1799399	149550 - 149949.95	830.83 - 833.05	37.40	37.08	36.76	36.44	36.12	35.80	35.76	35.43	35.09	34.76	34.43	34.09	35.94	35.75	35.57	35.38	35.19	35.00	35.91	3				

TRANCHES BAREMES IMPOTS A LA SOURCE 2026					TAUX BAREMES IMPOTS A LA SOURCE 2026																					
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	37.62	37.32	37.02	36.73	36.43	36.13	36.10	35.79	35.48	35.16	34.85	34.54	36.26	36.08	35.91	35.74	35.56	35.39	36.24	35.93	35.62	35.31	35.00	34.69
1933'800 - 1938'599	161'150 - 161'549.95	895.28 - 897.49	37.63	37.33	37.03	36.74	36.44	36.15	36.11	35.80	35.49	35.18	34.87	34.56	36.27	36.10	35.92	35.75	35.58	35.40	36.25	35.94	35.63	35.32	35.01	34.70
1938'600 - 1943'399	161'550 - 161'949.95	897.50 - 899.71	37.63	37.34	37.04	36.75	36.45	36.16	36.12	35.81	35.50	35.19	34.88	34.57	36.28	36.11	35.93	35.76	35.59	35.42	36.26	35.95	35.64	35.33	35.02	34.72
1943'400 - 1948'199	161'950 - 162'349.95	899.72 - 901.93	37.64	37.35	37.05	36.76	36.46	36.17	36.13	35.82	35.51	35.21	34.90	34.59	36.29	36.12	35.95	35.77	35.60	35.43	36.27	35.96	35.65	35.35	35.04	34.73
1948'200 - 1952'999	162'350 - 162'749.95	901.94 - 904.16	37.65	37.35	37.06	36.77	36.47	36.18	36.14	35.83	35.53	35.22	34.91	34.60	36.30	36.13	35.96	35.79	35.61	35.44	36.28	35.97	35.67	35.36	35.05	34.74
1953'000 - 1957'799	162'750 - 163'149.95	904.17 - 906.38	37.66	37.36	37.07	36.78	36.48	36.19	36.15	35.84	35.54	35.23	34.93	34.62	36.31	36.14	35.97	35.80	35.62	35.45	36.29	35.99	35.68	35.37	35.07	34.76
1957'800 - 1962'599	163'150 - 163'549.95	906.39 - 908.60	37.66	37.37	37.08	36.78	36.49	36.20	36.16	35.86	35.55	35.24	34.94	34.63	36.32	36.15	35.98	35.81	35.64	35.47	36.30	36.00	35.69	35.38	35.08	34.77
1962'600 - 1967'399	163'550 - 163'949.95	908.61 - 910.82	37.67	37.38	37.09	36.79	36.50	36.21	36.17	35.87	35.56	35.26	34.95	34.65	36.33	36.16	35.99	35.82	35.65	35.48	36.31	36.01	35.70	35.40	35.09	34.79
1967'400 - 1972'199	163'950 - 164'349.95	910.83 - 913.05	37.68	37.39	37.09	36.80	36.51	36.22	36.18	35.88	35.57	35.27	34.97	34.66	36.34	36.17	36.00	35.83	35.66	35.49	36.32	36.02	35.71	35.41	35.11	34.80
1972'200 - 1976'999	164'350 - 164'749.95	913.06 - 915.27	37.68	37.39	37.10	36.81	36.52	36.23	36.19	35.89	35.59	35.28	34.98	34.68	36.35	36.18	36.01	35.84	35.67	35.50	36.33	36.03	35.73	35.42	35.12	34.82
1977'000 - 1981'799	164'750 - 165'149.95	915.28 - 917.49	37.69	37.40	37.11	36.82	36.53	36.24	36.20	35.90	35.60	35.30	34.99	34.69	36.36	36.19	36.02	35.85	35.69	35.52	36.34	36.04	35.74	35.44	35.13	34.83
1981'800 - 1986'599	165'150 - 165'549.95	917.50 - 919.71	37.70	37.41	37.12	36.83	36.54	36.25	36.22	35.91	35.61	35.31	35.01	34.70	36.37	36.20	36.03	35.87	35.70	35.53	36.35	36.05	35.75	35.45	35.15	34.84
1986'600 - 1991'399	165'550 - 165'949.95	919.72 - 921.93	37.70	37.42	37.13	36.84	36.55	36.26	36.23	35.92	35.62	35.32	35.02	34.72	36.38	36.21	36.04	35.88	35.71	35.54	36.36	36.06	35.76	35.46	35.16	34.86
1991'400 - 1996'199	165'950 - 166'349.95	921.94 - 924.16	37.71	37.42	37.14	36.85	36.56	36.27	36.24	35.94	35.63	35.33	35.03	34.73	36.39	36.22	36.06	35.90	35.72	35.55	36.37	36.07	35.77	35.47	35.17	34.87
1996'200 - 2000'999	166'350 - 166'749.95	924.17 - 926.38	37.72	37.43	37.14	36.86	36.57	36.28	36.25	35.95	35.65	35.35	35.05	34.75	36.40	36.23	36.07	35.90	35.73	35.56	36.38	36.08	35.78	35.48	35.18	34.88
2001'000 - 2010'599	166'750 - 167'149.95	926.39 - 930.82	37.73	37.44	37.16	36.87	36.59	36.30	36.26	35.96	35.66	35.37	35.07	34.77	36.41	36.25	36.08	35.92	35.75	35.58	36.40	36.10	35.80	35.50	35.20	34.91
2010'600 - 2020'199	167'150 - 167'549.95	930.83 - 935.27	37.74	37.46	37.17	36.89	36.60	36.32	36.28	35.99	35.69	35.39	35.09	34.80	36.43	36.27	36.10	35.94	35.77	35.61	36.42	36.12	35.82	35.53	35.23	34.93
2020'200 - 2029'799	168'150 - 168'549.95	935.28 - 939.71	37.76	37.47	37.19	36.91	36.62	36.34	36.30	36.01	35.71	35.42	35.12	34.82	36.45	36.29	36.12	35.96	35.79	35.63	36.44	36.14	35.85	35.55	35.26	34.96
2029'800 - 2039'399	169'150 - 169'549.95	939.72 - 944.16	37.77	37.49	37.21	36.92	36.64	36.36	36.32	36.03	35.73	35.44	35.14	34.85	36.47	36.31	36.15	35.98	35.82	35.65	36.46	36.16	35.87	35.57	35.28	34.99
2039'400 - 2048'999	169'550 - 170'349.95	944.17 - 948.60	37.78	37.50	37.22	36.94	36.66	36.38	36.34	36.05	35.76	35.46	35.17	34.88	36.49	36.33	36.17	36.00	35.84	35.68	36.48	36.18	35.89	35.60	35.30	35.01
2049'000 - 2058'599	170'350 - 171'149.95	948.61 - 953.05	37.79	37.52	37.24	36.96	36.68	36.40	36.36	36.07	35.78	35.49	35.20	34.90	36.51	36.35	36.19	36.02	35.86	35.70	36.50	36.20	35.91	35.62	35.33	35.04
2058'600 - 2068'199	171'150 - 171'549.95	953.06 - 957.49	37.81	37.53	37.25	36.97	36.70	36.42	36.38	36.09	35.80	35.51	35.22	34.93	36.53	36.37	36.21	36.04	35.88	35.72	36.52	36.23	35.93	35.64	35.35	35.06
2068'200 - 2077'799	172'150 - 173'149.95	957.50 - 961.93	37.82	37.54	37.27	36.99	36.71	36.44	36.40	36.11	35.82	35.53	35.25	34.96	36.55	36.39	36.23	36.07	35.90	35.74	36.53	36.25	35.96	35.67	35.38	35.09
2077'800 - 2086'599	173'150 - 173'949.95	961.94 - 966.38	37.83	37.56	37.28	37.01	36.73	36.46	36.42	36.13	35.85	35.56	35.27	34.98	36.57	36.41	36.25	36.09	35.93	35.77	36.55	36.27	35.98	35.69	35.40	35.11
2087'600 - 2096'199	173'950 - 174'749.95	966.39 - 970.82	37.85	37.57	37.30	37.02	36.75	36.48	36.44	36.15	35.87	35.58	35.29	35.01	36.58	36.42	36.27	36.11	35.95	35.79	36.57	36.29	36.00	35.71	35.43	35.14
2097'000 - 2106'599	174'750 - 175'549.95	970.83 - 975.27	37.86	37.59	37.31	37.04	36.77	36.50	36.46	36.17	35.89	35.60	35.32	35.03	36.60	36.44	36.29	36.13	35.97	35.81	36.59	36.31	36.02	35.73	35.45	35.16
2106'600 - 2116'199	175'550 - 176'349.95	975.28 - 979.71	37.87	37.60	37.33	37.06	36.79	36.51	36.48	36.19	35.91	35.63	35.34	35.06	36.62	36.46	36.30	36.15	35.99	35.83	36.61	36.32	36.04	35.76	35.47	35.19
2116'200 - 2125'799	176'350 - 177'149.95	979.72 - 984.16	37.88	37.61	37.34	37.07	36.80	36.53	36.50	36.21	35.93	35.65	35.37	35.08	36.64	36.48	36.32	36.17	36.01	35.85	36.63	36.34	36.06	35.78	35.50	35.21
2125'800 - 2135'399	177'150 - 177'949.95	984.17 - 988.60	37.90	37.63	37.36	37.09	36.82	36.55	36.52	36.23	35.95	35.67	35.39	35.11	36.65	36.50	36.34	36.19	36.03	35.87	36.64	36.36	36.08	35.80	35.52	35.24
2135'400 - 2144'999	177'950 - 178'749.95	988.61 - 993.05	37.91	37.64	37.37	37.10	36.84	36.57	36.53	36.25	35.97	35.69	35.41	35.13	36.67	36.52	36.36	36.21	36.05	35.89	36.66	36.38	36.10	35.82	35.54	35.26
2145'000 - 2154'599	178'750 - 179'549.95	993.06 - 997.49	37.92	37.65	37.39	37.12	36.85	36.59	36.55	36.27	35.99	35.71	35.44	35.16	36.69	36.53	36.38	36.23	36.07	35.92	36.68	36.40	36.12	35.84	35.56	35.29
2154'600 - 2164'199	179'550 - 180'349.95	997.50 - 1'001.93	37.93	37.67	37.40	37.13	36.87	36.60	36.57	36.29	36.01	35.74	35.46	35.18	36.71	36.55	36.40	36.24	36.09	35.94	36.70	36.42	36.14	35.86	35.59	35.31
2164'200 - 2173'799	180'350 - 181'149.95	1'001.94 - 1'006.38	37.94	37.68	37.41	37.15	36.89	36.62	36.59	36.31	36.03	35.76	35.48	35.21	36.72	36.57	36.42	36.26	36.11	35.96	36.71	36.44	36.16	35.88	35.61	35.33
2173'800 - 2183'399	181'150 - 181'949.95	1'006.39 - 1'010.82	37.95	37.69	37.43	37.17	36.90	36.64	36.60	36.33	36.05	35.78	35.50	35.23	36.74	36.59	36.43	36.28	36.13	35.98	36.73	36.46	36.18	35.91	35.63	35.36
2183'400 - 2192'999	181'950 - 182'749.95	1'010.83 - 1'015.27	37.97	37.70	37.44	37.18	36.92	36.66	36.62	36.35	36.07	35.80	35.53	35.25	36.76	36.60	36.45	36.30	36.15	36.00	36.75	36.47	36.20	35.93	35.65	35.38
2193'000 - 2202'599	182'750 - 183'549.95	1'015.28 - 1'019.71	37.98	37.72	37.46	37.19	36.93	36.67	36.64	36.37	36.09	35.82	35.55	35.28	36.77	36.62	36.47	36.32	36.17	36.02	36.76	36.49	36.22	35.95	35.67	35.40
2202'600 - 2212'199	183'550 - 184'349.95	1'019.72 - 1'024.16	37.99	37.73	37.47	37.21	36.95	36.69	36.66	36.38	36.11	35.84	35.57	35.30	36.79	36.64	36.49	36.34	36.19	36.04	36.78	36.51	36.24	35.97	35.69	35.42
2212'200 - 2221'799	184'350 - 185'149.95	1'024.17 - 1'028.60	38.00	37.74																						

TRANCHES BAREMES IMPOTS A LA SOURCE 2026			TAUX BAREMES IMPOTS A LA SOURCE 2026																							
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.	
%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%
3'201'000 - 3'220'199	266'750 - 268'349.95	1'481.94 - 1'490.82	38.80	38.62	38.44	38.26	38.08	37.91	37.88	37.70	37.51	37.32	37.14	36.95	37.96	37.86	37.76	37.66	37.55	37.45	37.97	37.78	37.59	37.41	37.22	37.03
3'220'200 - 3'239'999	268'350 - 269'949.95	1'490.83 - 1'499.71	38.81	38.63	38.45	38.28	38.10	37.92	37.90	37.71	37.53	37.34	37.16	36.97	37.98	37.87	37.77	37.67	37.57	37.47	37.98	37.80	37.61	37.43	37.24	37.06
3'239'400 - 3'258'599	269'950 - 271'549.95	1'499.72 - 1'508.60	38.82	38.64	38.47	38.29	38.11	37.94	37.91	37.73	37.54	37.36	37.18	36.99	37.99	37.89	37.79	37.69	37.59	37.49	38.00	37.81	37.63	37.44	37.26	37.08
3'258'600 - 3'277'799	271'550 - 273'149.95	1'508.61 - 1'517.49	38.83	38.65	38.48	38.30	38.13	37.95	37.93	37.75	37.56	37.38	37.20	37.01	38.01	37.91	37.81	37.71	37.61	37.51	38.01	37.83	37.65	37.46	37.28	37.10
3'277'800 - 3'296'999	273'150 - 274'749.95	1'517.50 - 1'526.38	38.84	38.67	38.49	38.32	38.14	37.97	37.95	37.76	37.58	37.40	37.22	37.03	38.02	37.92	37.82	37.72	37.62	37.53	38.03	37.85	37.66	37.48	37.30	37.12
3'297'000 - 3'316'199	274'750 - 276'349.95	1'526.39 - 1'535.27	38.85	38.68	38.50	38.33	38.16	37.98	37.96	37.78	37.60	37.42	37.24	37.05	38.04	37.94	37.84	37.74	37.64	37.54	38.04	37.86	37.68	37.50	37.32	37.14
3'316'200 - 3'335'399	276'350 - 277'949.95	1'535.28 - 1'544.16	38.86	38.69	38.52	38.34	38.17	38.00	37.98	37.80	37.62	37.43	37.25	37.07	38.05	37.95	37.85	37.76	37.66	37.56	38.06	37.88	37.70	37.52	37.34	37.16
3'335'400 - 3'354'599	277'950 - 279'549.95	1'544.17 - 1'553.05	38.87	38.70	38.53	38.36	38.18	38.01	37.99	37.81	37.63	37.45	37.27	37.09	38.06	37.97	37.87	37.77	37.68	37.58	38.07	37.89	37.71	37.54	37.36	37.18
3'354'600 - 3'373'799	279'550 - 281'149.95	1'553.06 - 1'561.93	38.88	38.71	38.54	38.37	38.20	38.03	38.01	37.83	37.65	37.47	37.29	37.11	38.08	37.98	37.89	37.79	37.69	37.59	38.09	37.91	37.73	37.55	37.37	37.20
3'373'800 - 3'392'999	281'150 - 282'749.95	1'561.94 - 1'570.82	38.89	38.72	38.55	38.38	38.21	38.04	38.02	37.84	37.67	37.49	37.31	37.13	38.09	38.00	37.90	37.80	37.71	37.61	38.10	37.92	37.75	37.57	37.39	37.22
3'393'000 - 3'412'199	282'750 - 284'349.95	1'570.83 - 1'579.71	38.90	38.73	38.56	38.39	38.22	38.06	38.03	37.86	37.68	37.51	37.33	37.15	38.11	38.01	37.92	37.82	37.72	37.63	38.11	37.94	37.76	37.59	37.41	37.23
3'412'200 - 3'431'399	284'350 - 285'949.95	1'579.72 - 1'588.60	38.91	38.74	38.57	38.41	38.24	38.07	38.05	37.87	37.70	37.52	37.35	37.17	38.12	38.03	37.93	37.84	37.74	37.64	38.13	37.95	37.78	37.60	37.43	37.25
3'431'400 - 3'450'599	285'950 - 287'549.95	1'588.61 - 1'597.49	38.92	38.75	38.58	38.42	38.25	38.08	38.06	37.89	37.71	37.54	37.37	37.19	38.13	38.04	37.95	37.85	37.76	37.66	38.14	37.97	37.79	37.62	37.45	37.27
3'450'600 - 3'469'799	287'550 - 289'149.95	1'597.50 - 1'606.38	38.93	38.76	38.60	38.43	38.26	38.10	38.08	37.90	37.73	37.56	37.38	37.21	38.15	38.05	37.96	37.87	37.77	37.68	38.16	37.98	37.81	37.64	37.46	37.29
3'469'800 - 3'488'999	289'150 - 290'749.95	1'606.39 - 1'615.27	38.94	38.77	38.61	38.44	38.28	38.11	38.09	37.92	37.75	37.57	37.40	37.23	38.16	38.07	37.97	37.88	37.79	37.69	38.17	38.00	37.83	37.65	37.48	37.31
3'489'000 - 3'508'199	290'750 - 292'349.95	1'615.28 - 1'624.16	38.94	38.78	38.62	38.45	38.29	38.13	38.10	37.93	37.76	37.59	37.42	37.25	38.17	38.08	37.99	37.90	37.80	37.71	38.18	38.01	37.84	37.67	37.50	37.33
3'508'200 - 3'527'399	292'350 - 293'949.95	1'624.17 - 1'633.05	38.95	38.79	38.63	38.46	38.30	38.14	38.12	37.95	37.78	37.61	37.44	37.27	38.19	38.09	38.00	37.91	37.82	37.72	38.20	38.03	37.85	37.68	37.51	37.34
3'527'400 - 3'546'599	293'950 - 295'549.95	1'633.06 - 1'641.93	38.96	38.80	38.64	38.48	38.31	38.15	38.13	37.96	37.79	37.62	37.45	37.28	38.20	38.11	38.02	37.92	37.83	37.74	38.21	38.04	37.87	37.70	37.53	37.36
3'546'600 - 3'565'799	295'550 - 297'149.95	1'641.94 - 1'650.82	38.97	38.81	38.65	38.49	38.33	38.17	38.14	37.98	37.81	37.64	37.47	37.30	38.21	38.12	38.03	37.94	37.85	37.76	38.22	38.05	37.88	37.72	37.55	37.38
3'565'800 - 3'584'999	297'150 - 298'749.95	1'650.83 - 1'659.71	38.98	38.82	38.66	38.50	38.34	38.18	38.16	37.99	37.82	37.65	37.49	37.32	38.22	38.13	38.04	37.95	37.86	37.77	38.23	38.07	37.90	37.73	37.56	37.40
3'585'000 - 3'604'199	298'750 - 300'349.95	1'659.72 - 1'668.60	38.99	38.83	38.67	38.51	38.35	38.19	38.17	38.00	37.84	37.67	37.50	37.34	38.24	38.15	38.06	37.97	37.88	37.79	38.25	38.08	37.91	37.75	37.58	37.41
3'604'200 - 3'623'399	300'350 - 301'949.95	1'668.61 - 1'677.49	39.00	38.84	38.68	38.52	38.36	38.20	38.18	38.02	37.85	37.69	37.52	37.35	38.25	38.16	38.07	37.98	37.89	37.80	38.26	38.09	37.93	37.76	37.60	37.43
3'623'400 - 3'642'599	301'950 - 303'549.95	1'677.50 - 1'686.38	39.01	38.85	38.69	38.53	38.37	38.22	38.20	38.03	37.87	37.70	37.54	37.37	38.26	38.17	38.08	37.99	37.90	37.81	38.27	38.11	37.94	37.78	37.61	37.45
3'642'600 - 3'661'799	303'550 - 305'149.95	1'686.39 - 1'695.27	39.01	38.86	38.70	38.54	38.39	38.23	38.21	38.04	37.88	37.72	37.55	37.39	38.27	38.19	38.10	38.01	37.92	37.83	38.28	38.12	37.96	37.79	37.63	37.46
3'661'800 - 3'680'999	305'150 - 306'749.95	1'695.28 - 1'704.16	39.02	38.87	38.71	38.55	38.40	38.24	38.22	38.06	37.89	37.73	37.57	37.40	38.29	38.20	38.11	38.02	37.93	37.84	38.30	38.13	37.97	37.81	37.64	37.48
3'681'000 - 3'700'199	306'750 - 308'349.95	1'704.17 - 1'713.05	39.03	38.87	38.72	38.56	38.41	38.25	38.23	38.07	37.91	37.75	37.58	37.42	38.30	38.21	38.12	38.03	37.95	37.86	38.31	38.14	37.98	37.82	37.66	37.50
3'700'200 - 3'719'399	308'350 - 309'949.95	1'713.06 - 1'721.93	39.04	38.88	38.73	38.57	38.42	38.27	38.25	38.08	37.92	37.76	37.60	37.44	38.31	38.22	38.13	38.05	37.96	37.87	38.32	38.16	38.00	37.83	37.67	37.51
3'719'400 - 3'738'599	309'950 - 311'549.95	1'721.94 - 1'730.82	39.05	38.89	38.74	38.58	38.43	38.28	38.26	38.10	37.94	37.78	37.61	37.45	38.32	38.23	38.15	38.06	37.97	37.89	38.33	38.17	38.01	37.85	37.69	37.53
3'738'600 - 3'757'799	311'550 - 313'149.95	1'730.83 - 1'739.71	39.05	38.90	38.75	38.59	38.44	38.29	38.27	38.11	37.95	37.79	37.63	37.47	38.33	38.25	38.16	38.07	37.99	37.90	38.34	38.18	38.02	37.86	37.70	37.54
3'757'800 - 3'776'999	313'150 - 314'749.95	1'739.72 - 1'748.60	39.06	38.91	38.76	38.60	38.45	38.30	38.28	38.12	37.96	37.80	37.64	37.49	38.34	38.26	38.17	38.09	38.00	37.91	38.35	38.19	38.04	37.88	37.72	37.56
3'777'000 - 3'796'199	314'750 - 316'349.95	1'748.61 - 1'757.49	39.07	38.92	38.77	38.62	38.46	38.31	38.29	38.13	37.98	37.82	37.66	37.50	38.35	38.27	38.18	38.10	38.01	37.93	38.37	38.21	38.05	37.89	37.73	37.57
3'796'200 - 3'815'399	316'350 - 317'949.95	1'757.50 - 1'766.38	39.08	38.93	38.78	38.63	38.47	38.32	38.30	38.15	37.99	37.83	37.67	37.52	38.37	38.28	38.20	38.11	38.03	37.94	38.38	38.22	38.06	37.90	37.75	37.59
3'815'400 - 3'834'599	317'950 - 319'549.95	1'766.39 - 1'775.27	39.08	38.93	38.78	38.63	38.48	38.33	38.32	38.16	38.00	37.85	37.69	37.53	38.38	38.29	38.21	38.12	38.04	37.95	38.39	38.23	38.07	37.92	37.76	37.60
3'834'600 - 3'853'799	319'550 - 321'149.95	1'775.28 - 1'784.16	39.09	38.94	38.79	38.64	38.50	38.35	38.33	38.17	38.01	37.86	37.70	37.55	38.39	38.30	38.22	38.14	38.05	37.97	38.40	38.24	38.09	37.93	37.77	37.62
3'853'800 - 3'872'999	321'150 - 322'749.95	1'784.17 - 1'793.05	39.10	38.95	38.80	38.65	38.51	38.36	38.34	38.18	38.03	37.87	37.72	37.56	38.40	38.32	38.23	38.15	38.06	37.98	38.41	38.25	38.10	37.94	37.79	37.63
3'873'000 - 3'892'199	322'750 - 324'349.95	1'793.06 - 1'801.93	39.11	38.96	38.81	38.66	38.52	38.37	38.35	38.19	38.04	37.89	37.73	37.58	38.41	38.33	38.24	38.16	38.08	37.99	38.42	38.27	38.11	37.96	37.80	37.65
3'892'200 - 3'911'399	324'350 - 325'949.95	1'801.94 - 1'810.82	39.11	38.97	38.82	38.67	38.53	38.38	38.36	38.21	38.05	37.90	37.75	37.59	38.42	38.34</										

TRANCHES BAREMES IMPOTS A LA SOURCE 2026			TAUX BAREMES IMPOTS A LA SOURCE 2026																							
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.	
%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%
4'525'800 - 4'564'199	377'150 - 380'349.95	2'095.28 - 2'113.05	39.32	39.19	39.07	38.94	38.82	38.69	38.67	38.54	38.41	38.28	38.15	38.01	38.72	38.65	38.58	38.51	38.44	38.37	38.73	38.60	38.47	38.34	38.21	38.08
4'564'200 - 4'602'599	380'350 - 383'549.95	2'113.06 - 2'130.82	39.33	39.21	39.08	38.96	38.83	38.71	38.69	38.56	38.43	38.30	38.17	38.04	38.74	38.67	38.60	38.53	38.46	38.39	38.75	38.62	38.49	38.36	38.23	38.10
4'602'600 - 4'640'999	383'550 - 386'749.95	2'130.83 - 2'148.60	39.34	39.22	39.09	38.97	38.85	38.72	38.71	38.58	38.45	38.32	38.19	38.06	38.75	38.68	38.61	38.54	38.48	38.41	38.77	38.64	38.51	38.38	38.25	38.12
4'641'000 - 4'679'399	386'750 - 389'949.95	2'148.61 - 2'166.38	39.35	39.23	39.11	38.98	38.86	38.74	38.72	38.59	38.46	38.34	38.21	38.08	38.77	38.70	38.63	38.56	38.49	38.42	38.78	38.65	38.52	38.39	38.27	38.14
4'679'400 - 4'717'799	389'950 - 393'149.95	2'166.39 - 2'184.16	39.36	39.24	39.12	39.00	38.87	38.75	38.74	38.61	38.48	38.35	38.23	38.10	38.78	38.71	38.65	38.58	38.51	38.44	38.79	38.67	38.54	38.41	38.28	38.16
4'717'800 - 4'756'199	393'150 - 396'349.95	2'184.17 - 2'201.93	39.37	39.25	39.13	39.01	38.89	38.77	38.75	38.62	38.50	38.37	38.24	38.12	38.80	38.73	38.66	38.59	38.53	38.46	38.81	38.68	38.56	38.43	38.30	38.18
4'756'200 - 4'794'599	396'350 - 399'549.95	2'201.94 - 2'219.71	39.38	39.26	39.14	39.02	38.90	38.78	38.77	38.64	38.51	38.39	38.26	38.14	38.81	38.74	38.68	38.61	38.54	38.48	38.82	38.70	38.57	38.45	38.32	38.20
4'794'600 - 4'832'999	399'550 - 402'749.95	2'219.72 - 2'237.49	39.39	39.27	39.15	39.03	38.91	38.80	38.78	38.66	38.53	38.41	38.28	38.16	38.83	38.76	38.69	38.63	38.56	38.49	38.84	38.71	38.59	38.46	38.34	38.21
4'833'000 - 4'871'399	402'750 - 405'949.95	2'237.50 - 2'255.27	39.40	39.28	39.16	39.05	38.93	38.81	38.79	38.67	38.55	38.42	38.30	38.18	38.84	38.77	38.71	38.64	38.57	38.51	38.85	38.73	38.60	38.48	38.36	38.23
4'871'400 - 4'909'799	405'950 - 409'149.95	2'255.28 - 2'273.05	39.41	39.29	39.18	39.06	38.94	38.82	38.81	38.69	38.56	38.44	38.32	38.20	38.85	38.79	38.72	38.66	38.59	38.52	38.86	38.74	38.62	38.50	38.37	38.25
4'909'800 - 4'948'199	409'150 - 412'349.95	2'273.06 - 2'290.82	39.42	39.30	39.19	39.07	38.95	38.84	38.82	38.70	38.58	38.46	38.34	38.21	38.87	38.80	38.74	38.67	38.61	38.54	38.88	38.76	38.63	38.51	38.39	38.27
4'948'200 - 4'986'599	412'350 - 415'549.95	2'290.83 - 2'308.60	39.43	39.31	39.20	39.08	38.97	38.85	38.84	38.72	38.59	38.47	38.35	38.23	38.88	38.82	38.75	38.69	38.62	38.56	38.89	38.77	38.65	38.53	38.41	38.29
4'986'600 - 5'024'999	415'550 - 418'749.95	2'308.61 - 2'326.38	39.44	39.32	39.21	39.09	38.98	38.86	38.85	38.73	38.61	38.49	38.37	38.25	38.89	38.83	38.76	38.70	38.64	38.57	38.90	38.78	38.66	38.54	38.43	38.31
5'025'000 - 5'063'399	418'750 - 421'949.95	2'326.39 - 2'344.16	39.45	39.33	39.22	39.10	38.99	38.88	38.86	38.74	38.62	38.51	38.39	38.27	38.91	38.84	38.78	38.71	38.65	38.59	38.92	38.80	38.68	38.56	38.44	38.32
5'063'400 - 5'101'799	421'950 - 425'149.95	2'344.17 - 2'361.93	39.45	39.34	39.23	39.12	39.00	38.89	38.88	38.76	38.64	38.52	38.40	38.29	38.92	38.86	38.79	38.73	38.67	38.60	38.93	38.81	38.69	38.58	38.46	38.34
5'101'800 - 5'140'199	425'150 - 428'349.95	2'361.94 - 2'379.71	39.46	39.35	39.24	39.13	39.01	38.90	38.89	38.77	38.65	38.54	38.42	38.30	38.93	38.87	38.81	38.74	38.68	38.62	38.94	38.82	38.71	38.59	38.47	38.36
5'140'200 - 5'178'599	428'350 - 431'549.95	2'379.72 - 2'397.49	39.47	39.36	39.25	39.14	39.03	38.92	38.90	38.78	38.67	38.55	38.44	38.32	38.94	38.88	38.82	38.76	38.69	38.63	38.95	38.84	38.72	38.61	38.49	38.37
5'178'600 - 5'216'999	431'550 - 434'749.95	2'397.50 - 2'415.27	39.48	39.37	39.26	39.15	39.04	38.93	38.91	38.80	38.68	38.57	38.45	38.34	38.95	38.89	38.83	38.77	38.71	38.65	38.97	38.85	38.74	38.62	38.50	38.39
5'217'000 - 5'255'399	434'750 - 437'949.95	2'415.28 - 2'433.05	39.49	39.38	39.27	39.16	39.05	38.94	38.93	38.81	38.70	38.58	38.47	38.35	38.97	38.91	38.84	38.78	38.72	38.66	38.98	38.86	38.75	38.63	38.52	38.41
5'255'400 - 5'293'799	437'950 - 441'149.95	2'433.06 - 2'450.82	39.50	39.39	39.28	39.17	39.06	38.95	38.94	38.82	38.71	38.60	38.48	38.37	38.98	38.92	38.86	38.80	38.74	38.67	38.99	38.88	38.76	38.65	38.54	38.42
5'293'800 - 5'332'199	441'150 - 444'349.95	2'450.83 - 2'468.60	39.50	39.39	39.29	39.18	39.07	38.96	38.95	38.84	38.72	38.61	38.50	38.39	38.99	38.93	38.87	38.81	38.75	38.69	39.00	38.89	38.78	38.66	38.55	38.44
5'332'200 - 5'370'599	444'350 - 447'549.95	2'468.61 - 2'486.38	39.51	39.40	39.30	39.19	39.08	38.98	38.96	38.85	38.74	38.63	38.51	38.40	39.00	38.94	38.88	38.82	38.76	38.70	39.01	38.90	38.79	38.68	38.56	38.45
5'370'600 - 5'408'999	447'550 - 450'749.95	2'486.39 - 2'504.16	39.52	39.41	39.31	39.20	39.09	38.99	38.97	38.86	38.75	38.64	38.53	38.42	39.01	38.95	38.89	38.83	38.77	38.71	39.02	38.91	38.80	38.69	38.58	38.47
5'409'000 - 5'447'399	450'750 - 453'949.95	2'504.17 - 2'521.93	39.53	39.42	39.31	39.21	39.10	39.00	38.98	38.87	38.76	38.65	38.54	38.43	39.02	38.96	38.91	38.85	38.79	38.73	39.03	38.92	38.81	38.70	38.59	38.48
5'447'400 - 5'485'799	453'950 - 457'149.95	2'521.94 - 2'539.71	39.53	39.43	39.32	39.22	39.11	39.01	39.00	38.89	38.78	38.67	38.56	38.45	39.03	38.98	38.92	38.86	38.80	38.74	39.05	38.94	38.83	38.72	38.61	38.50
5'485'800 - 5'524'199	457'150 - 460'349.95	2'539.72 - 2'557.49	39.54	39.44	39.33	39.23	39.12	39.02	39.01	38.90	38.79	38.68	38.57	38.46	39.04	38.99	38.93	38.87	38.81	38.75	39.06	38.95	38.84	38.73	38.62	38.51
5'524'200 - 5'562'599	460'350 - 463'549.95	2'557.50 - 2'575.27	39.55	39.44	39.34	39.24	39.13	39.03	39.02	38.91	38.80	38.69	38.58	38.48	39.06	39.00	38.94	38.88	38.82	38.77	39.07	38.96	38.85	38.74	38.63	38.53
5'562'600 - 5'600'999	463'550 - 466'749.95	2'575.28 - 2'593.05	39.55	39.45	39.35	39.25	39.14	39.04	39.03	38.92	38.81	38.71	38.60	38.49	39.07	39.01	38.95	38.89	38.84	38.78	39.08	38.97	38.86	38.75	38.65	38.54
5'601'000 - 5'639'399	466'750 - 469'949.95	2'593.06 - 2'610.82	39.56	39.46	39.36	39.26	39.15	39.05	39.04	38.93	38.83	38.72	38.61	38.51	39.08	39.02	38.96	38.91	38.85	38.79	39.09	38.98	38.87	38.77	38.66	38.55
5'639'400 - 5'677'799	469'950 - 473'149.95	2'610.83 - 2'628.60	39.57	39.47	39.37	39.26	39.16	39.06	39.05	38.94	38.84	38.73	38.63	38.52	39.09	39.03	38.97	38.92	38.86	38.80	39.10	38.99	38.89	38.78	38.67	38.57
5'677'800 - 5'716'199	473'150 - 476'349.95	2'628.61 - 2'646.38	39.58	39.47	39.37	39.27	39.17	39.07	39.06	38.95	38.85	38.74	38.64	38.53	39.10	39.04	38.98	38.93	38.87	38.82	39.11	39.00	38.90	38.79	38.69	38.58
5'716'200 - 5'754'599	476'350 - 479'549.95	2'646.39 - 2'664.16	39.58	39.48	39.38	39.28	39.18	39.08	39.07	38.96	38.86	38.76	38.65	38.55	39.11	39.05	38.99	38.94	38.88	38.83	39.12	39.01	38.91	38.80	38.70	38.59
5'754'600 - 5'792'999	479'550 - 482'749.95	2'664.17 - 2'681.93	39.59	39.49	39.39	39.29	39.19	39.09	39.08	38.98	38.87	38.77	38.66	38.56	39.12	39.06	39.00	38.95	38.89	38.84	39.13	39.02	38.92	38.82	38.71	38.61
5'793'000 - 5'831'399	482'750 - 485'949.95	2'681.94 - 2'699.71	39.60	39.50	39.40	39.30	39.20	39.10	39.09	38.99	38.88	38.78	38.68	38.57	39.13	39.07	39.02	38.96	38.91	38.85	39.14	39.03	38.93	38.83	38.72	38.62
5'831'400 - 5'869'799	485'950 - 489'149.95	2'699.72 - 2'717.49	39.60	39.50	39.41	39.31	39.21	39.11	39.10	39.00	38.89	38.79	38.69	38.59	39.14	39.08	39.03	38.97	38.92	38.86	39.15	39.04	38.94	38.84	38.74	38.63
5'869'800 - 5'908'199	489'150 - 492'349.95	2'717.50 - 2'735.27	39.61	39.51	39.42	39.32	39.22	39.13	39.11	39.01	38.91	38.81	38.71	38.61	39.15	39.09	39.04	38.99	38.93	38.88	39.16	39.06	38.96	38.86	38.75	38.65
5'908'200 - 5'946'599	492'350 - 495'549.95	2'735.28 - 2'753.05	39.62	39.53	39.43	39.34	39.24	39.14	39.13	39.03	38.93	38.83	38.73	38.63	39.17	39.11</										

TRANCHES BAREMES IMPOTS A LA SOURCE 2026			TAUX BAREMES IMPOTS A LA SOURCE 2026																							
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.	
%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%
8'173'800 - 8'250'599	681'150 - 687'549.95	3'784.17 - 3'819.71	39.88	39.81	39.74	39.67	39.60	39.53	39.52	39.45	39.38	39.31	39.23	39.16	39.55	39.51	39.47	39.43	39.39	39.35	39.56	39.49	39.41	39.34	39.27	39.19
8'250'600 - 8'404'199	687'550 - 700'349.95	3'819.72 - 3'890.82	39.89	39.82	39.75	39.69	39.62	39.55	39.54	39.47	39.40	39.32	39.25	39.18	39.56	39.52	39.49	39.45	39.41	39.37	39.57	39.50	39.43	39.36	39.28	39.21
8'404'200 - 8'557'799	700'350 - 713'149.95	3'890.83 - 3'961.93	39.90	39.84	39.77	39.70	39.63	39.57	39.56	39.49	39.42	39.35	39.28	39.20	39.58	39.54	39.51	39.47	39.39	39.39	39.59	39.52	39.45	39.38	39.31	39.24
8'557'800 - 8'711'399	713'150 - 725'949.95	3'961.94 - 4'033.05	39.92	39.85	39.78	39.72	39.65	39.58	39.58	39.51	39.44	39.37	39.30	39.23	39.60	39.56	39.53	39.49	39.45	39.41	39.61	39.54	39.47	39.40	39.33	39.26
8'711'400 - 8'864'999	725'950 - 738'749.95	4'033.06 - 4'104.16	39.93	39.86	39.80	39.73	39.67	39.60	39.59	39.53	39.46	39.39	39.32	39.25	39.62	39.58	39.54	39.51	39.47	39.44	39.63	39.56	39.49	39.42	39.35	39.28
8'865'000 - 9'018'599	738'750 - 751'549.95	4'104.17 - 4'175.27	39.94	39.88	39.81	39.75	39.68	39.62	39.61	39.54	39.48	39.41	39.34	39.28	39.63	39.60	39.56	39.53	39.49	39.45	39.64	39.57	39.51	39.44	39.37	39.31
9'018'600 - 9'172'199	751'550 - 764'349.95	4'175.28 - 4'246.38	39.95	39.89	39.82	39.76	39.70	39.64	39.63	39.56	39.50	39.43	39.36	39.30	39.65	39.61	39.58	39.54	39.51	39.47	39.66	39.59	39.53	39.46	39.39	39.33
9'172'200 - 9'325'799	764'350 - 777'149.95	4'246.39 - 4'317.49	39.96	39.90	39.84	39.77	39.71	39.65	39.64	39.58	39.51	39.45	39.38	39.32	39.66	39.63	39.60	39.56	39.53	39.49	39.67	39.61	39.54	39.48	39.41	39.35
9'325'800 - 9'479'399	777'150 - 789'949.95	4'317.50 - 4'388.60	39.97	39.91	39.85	39.79	39.73	39.67	39.66	39.59	39.53	39.47	39.40	39.34	39.68	39.64	39.61	39.58	39.54	39.51	39.69	39.62	39.56	39.50	39.43	39.37
9'479'400 - 9'632'999	789'950 - 802'749.95	4'388.61 - 4'459.71	39.98	39.92	39.86	39.80	39.74	39.68	39.67	39.61	39.55	39.48	39.42	39.36	39.69	39.66	39.63	39.59	39.56	39.53	39.70	39.64	39.58	39.51	39.45	39.39
9'633'000 - 9'786'599	802'750 - 815'549.95	4'459.72 - 4'530.82	39.99	39.93	39.87	39.81	39.75	39.70	39.69	39.63	39.56	39.50	39.44	39.38	39.71	39.67	39.64	39.61	39.58	39.54	39.72	39.65	39.59	39.53	39.47	39.41
9'786'600 - 9'940'199	815'550 - 828'349.95	4'530.83 - 4'601.93	40.00	39.94	39.88	39.82	39.77	39.71	39.70	39.64	39.58	39.52	39.46	39.40	39.72	39.69	39.66	39.62	39.59	39.56	39.73	39.67	39.61	39.55	39.49	39.43
9'940'200 - 10'093'799	828'350 - 841'149.95	4'601.94 - 4'673.05	40.01	39.95	39.89	39.84	39.78	39.72	39.71	39.65	39.60	39.54	39.48	39.42	39.73	39.70	39.67	39.64	39.61	39.58	39.74	39.68	39.62	39.56	39.50	39.44
10'093'800 - 10'247'399	841'150 - 853'949.95	4'673.06 - 4'744.16	40.02	39.96	39.90	39.85	39.79	39.74	39.73	39.67	39.61	39.55	39.49	39.43	39.75	39.72	39.68	39.65	39.62	39.59	39.75	39.70	39.64	39.58	39.52	39.46
10'247'400 - 10'400'999	853'950 - 866'749.95	4'744.17 - 4'815.27	40.03	39.97	39.91	39.86	39.80	39.75	39.74	39.68	39.62	39.57	39.51	39.45	39.76	39.73	39.70	39.67	39.64	39.61	39.77	39.71	39.65	39.59	39.53	39.48
10'401'000 - 10'554'999	866'750 - 879'549.95	4'815.28 - 4'886.38	40.03	39.98	39.92	39.87	39.81	39.76	39.75	39.70	39.64	39.58	39.52	39.47	39.77	39.74	39.71	39.68	39.65	39.62	39.78	39.72	39.66	39.61	39.55	39.49
10'554'600 - 10'708'199	879'550 - 892'349.95	4'886.39 - 4'957.49	40.04	39.99	39.93	39.88	39.83	39.77	39.76	39.71	39.65	39.60	39.54	39.48	39.78	39.75	39.72	39.69	39.66	39.63	39.79	39.73	39.68	39.62	39.56	39.51
10'708'200 - 10'861'799	892'350 - 905'149.95	4'957.50 - 5'028.60	40.05	40.00	39.94	39.89	39.84	39.78	39.78	39.72	39.67	39.61	39.55	39.50	39.79	39.76	39.73	39.71	39.68	39.65	39.80	39.75	39.69	39.63	39.58	39.52
10'861'800 - 11'015'399	905'150 - 917'949.95	5'028.61 - 5'099.71	40.06	40.00	39.95	39.90	39.85	39.79	39.79	39.73	39.68	39.62	39.57	39.51	39.80	39.78	39.75	39.72	39.69	39.66	39.81	39.76	39.70	39.65	39.59	39.54
11'015'400 - 11'168'999	917'950 - 930'749.95	5'099.72 - 5'170.82	40.06	40.01	39.96	39.91	39.86	39.81	39.80	39.74	39.69	39.64	39.58	39.53	39.82	39.79	39.76	39.73	39.70	39.67	39.82	39.77	39.72	39.66	39.61	39.55
11'169'000 - 11'322'599	930'750 - 943'549.95	5'170.83 - 5'241.93	40.07	40.02	39.97	39.92	39.87	39.82	39.81	39.76	39.70	39.65	39.60	39.54	39.83	39.80	39.77	39.74	39.71	39.68	39.83	39.78	39.73	39.67	39.62	39.57
11'322'600 - 11'476'199	943'550 - 956'349.95	5'241.94 - 5'313.05	40.08	40.03	39.98	39.93	39.88	39.83	39.82	39.77	39.71	39.66	39.61	39.56	39.84	39.81	39.78	39.75	39.72	39.70	39.84	39.79	39.74	39.69	39.63	39.58
11'476'200 - 11'629'799	956'350 - 969'149.95	5'313.06 - 5'384.16	40.08	40.03	39.98	39.94	39.89	39.84	39.83	39.78	39.73	39.67	39.62	39.57	39.85	39.82	39.79	39.76	39.74	39.71	39.85	39.80	39.75	39.70	39.65	39.59
11'629'800 - 11'783'399	969'150 - 981'949.95	5'384.17 - 5'455.27	40.09	40.04	39.99	39.94	39.89	39.85	39.84	39.79	39.74	39.69	39.63	39.58	39.86	39.83	39.80	39.77	39.75	39.72	39.86	39.81	39.76	39.71	39.66	39.61
11'783'400 - 11'936'999	981'950 - 994'749.95	5'455.28 - 5'526.38	40.10	40.05	40.00	39.95	39.90	39.86	39.85	39.80	39.75	39.70	39.65	39.60	39.86	39.84	39.81	39.78	39.76	39.73	39.87	39.82	39.77	39.72	39.67	39.62
11'937'000 - 12'090'599	994'750 - 1'007'549.95	5'526.39 - 5'597.49	40.10	40.06	40.01	39.96	39.91	39.86	39.86	39.81	39.76	39.71	39.66	39.61	39.87	39.85	39.82	39.79	39.77	39.74	39.88	39.83	39.78	39.73	39.68	39.63
12'090'600 - 12'397'799	1'007'550 - 1'033'149.95	5'597.50 - 5'739.71	40.11	40.07	40.02	39.97	39.92	39.88	39.87	39.82	39.77	39.73	39.68	39.63	39.89	39.86	39.84	39.81	39.78	39.76	39.89	39.85	39.80	39.75	39.70	39.65
12'397'800 - 12'704'999	1'033'150 - 1'058'749.95	5'739.72 - 5'881.93	40.12	40.08	40.03	39.99	39.94	39.90	39.89	39.84	39.79	39.75	39.70	39.65	39.90	39.88	39.85	39.83	39.80	39.78	39.91	39.86	39.82	39.77	39.72	39.67
12'705'000 - 13'012'199	1'058'750 - 1'084'349.95	5'881.94 - 6'024.16	40.13	40.09	40.05	40.00	39.96	39.91	39.91	39.86	39.81	39.77	39.72	39.67	39.92	39.90	39.87	39.85	39.82	39.80	39.93	39.88	39.83	39.79	39.74	39.69
13'012'200 - 13'319'399	1'084'350 - 1'109'949.95	6'024.17 - 6'166.38	40.14	40.10	40.06	40.01	39.97	39.93	39.92	39.88	39.83	39.78	39.74	39.69	39.94	39.91	39.89	39.86	39.84	39.82	39.94	39.90	39.85	39.81	39.76	39.71
13'319'400 - 13'626'599	1'109'950 - 1'135'549.95	6'166.39 - 6'308.60	40.15	40.11	40.07	40.03	39.98	39.94	39.94	39.89	39.85	39.80	39.76	39.71	39.95	39.93	39.90	39.88	39.86	39.83	39.96	39.91	39.87	39.82	39.78	39.73
13'626'600 - 13'933'799	1'135'550 - 1'161'149.95	6'308.61 - 6'450.82	40.16	40.12	40.08	40.04	40.00	39.96	39.95	39.91	39.86	39.82	39.78	39.73	39.96	39.94	39.92	39.90	39.87	39.85	39.97	39.93	39.88	39.84	39.80	39.75
13'933'800 - 14'240'999	1'161'150 - 1'186'749.95	6'450.83 - 6'593.05	40.17	40.13	40.09	40.05	40.01	39.97	39.96	39.92	39.88	39.84	39.79	39.75	39.98	39.95	39.93	39.91	39.89	39.87	39.98	39.94	39.90	39.86	39.81	39.77
14'241'000 - 14'548'199	1'186'750 - 1'212'349.95	6'593.06 - 6'735.27	40.18	40.14	40.10	40.06	40.02	39.98	39.98	39.94	39.89	39.85	39.81	39.77	39.99	39.97	39.95	39.92	39.90	39.88	40.00	39.96	39.91	39.87	39.83	39.79
14'548'200 - 14'855'399	1'212'350 - 1'237'949.95	6'735.28 - 6'877.49	40.19	40.15	40.11	40.07	40.03	40.00	39.99	39.95	39.91	39.87	39.83	39.79	40.00	39.98	39.96	39.94	39.92	39.89	40.01	39.97	39.93	39.89	39.85	39.80
14'855'400 - 15'162'599	1'237'950 - 1'263'549.95	6'877.50 - 7'019.71	40.20	40.16	40.12	40.08	40.05	40.01	40.00	39.96	39.92	39.88	39.84	39.80	40.01	39.99	39.97	39.95	39.93	39.91	40.02	39.98	39.94	39.90	39.86	39.82
15'162'600 - 15'469'799	1'263'550 - 1'289'149.95	7'019.72 - 7'161.93	40.21	40.17	40.13	40.09	40.06	40.02	40.01	39.97	39.94	39.90</														

TRANCHES BAREMES IMPOTS A LA SOURCE 2026			TAUX BAREMES IMPOTS A LA SOURCE 2026																							
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	40.45	40.43	40.42	40.41	40.39	40.38	40.38	40.36	40.35	40.33	40.32	40.31	40.38	40.37	40.37	40.36	40.35	40.34	40.38	40.37	40.36	40.34	40.33	40.31
44'039'400 - 46'496'999	3'669'950 - 3'874'749.95	20'388.61 - 21'526.38	40.45	40.44	40.43	40.41	40.40	40.39	40.39	40.37	40.36	40.35	40.33	40.32	40.39	40.38	40.38	40.37	40.36	40.36	40.39	40.38	40.37	40.35	40.34	40.33
46'497'000 - 48'954'599	3'874'750 - 4'079'549.95	21'526.39 - 22'664.16	40.46	40.45	40.44	40.42	40.41	40.40	40.40	40.39	40.37	40.36	40.35	40.33	40.40	40.39	40.39	40.38	40.37	40.37	40.40	40.39	40.38	40.37	40.35	40.34
48'954'600 - 51'412'199	4'079'550 - 4'284'349.95	22'664.17 - 23'801.93	40.47	40.45	40.44	40.43	40.42	40.41	40.41	40.39	40.38	40.37	40.36	40.35	40.41	40.40	40.40	40.39	40.38	40.38	40.41	40.40	40.39	40.38	40.36	40.35
51'412'200 - 53'869'799	4'284'350 - 4'489'149.95	23'801.94 - 24'939.71	40.47	40.46	40.45	40.44	40.43	40.42	40.41	40.40	40.39	40.38	40.37	40.36	40.42	40.41	40.41	40.40	40.39	40.39	40.42	40.41	40.40	40.39	40.37	40.36
53'869'800 - 56'327'399	4'489'150 - 4'693'949.95	24'939.72 - 26'077.49	40.48	40.46	40.45	40.44	40.43	40.42	40.42	40.41	40.40	40.39	40.38	40.37	40.42	40.42	40.41	40.41	40.40	40.40	40.43	40.42	40.41	40.39	40.38	40.37
56'327'400 - 58'784'999	4'693'950 - 4'898'749.95	26'077.50 - 27'215.27	40.48	40.47	40.46	40.45	40.44	40.43	40.43	40.42	40.41	40.40	40.39	40.38	40.43	40.43	40.42	40.42	40.41	40.40	40.43	40.42	40.41	40.40	40.39	40.38
58'785'000 - 63'700'199	4'898'750 - 5'308'349.95	27'215.28 - 29'490.82	40.49	40.48	40.47	40.46	40.45	40.44	40.44	40.43	40.42	40.41	40.40	40.39	40.44	40.44	40.43	40.43	40.42	40.41	40.44	40.43	40.42	40.41	40.40	40.39
63'700'200 - 68'615'399	5'308'350 - 5'717'949.95	29'490.83 - 31'766.38	40.49	40.48	40.48	40.47	40.46	40.45	40.45	40.44	40.43	40.42	40.41	40.40	40.45	40.45	40.44	40.44	40.43	40.43	40.45	40.44	40.43	40.43	40.42	40.41
68'615'400 - 73'530'599	5'717'950 - 6'127'549.95	31'766.39 - 34'041.93	40.50	40.49	40.48	40.47	40.47	40.46	40.46	40.45	40.44	40.43	40.42	40.42	40.46	40.46	40.45	40.45	40.44	40.44	40.46	40.45	40.44	40.44	40.43	40.42
73'530'600 - 78'445'799	6'127'550 - 6'537'149.95	34'041.94 - 36'317.49	40.50	40.50	40.49	40.48	40.47	40.47	40.47	40.46	40.45	40.44	40.43	40.43	40.47	40.46	40.46	40.45	40.45	40.45	40.47	40.46	40.45	40.45	40.44	40.43
78'445'800 - 83'360'999	6'537'150 - 6'946'749.95	36'317.50 - 38'593.05	40.51	40.50	40.49	40.49	40.48	40.47	40.47	40.46	40.46	40.45	40.44	40.43	40.47	40.47	40.47	40.46	40.46	40.45	40.48	40.47	40.46	40.45	40.45	40.44
83'361'000 - 88'276'199	6'946'750 - 7'356'349.95	38'593.06 - 40'868.60	40.51	40.51	40.50	40.49	40.49	40.48	40.48	40.47	40.46	40.46	40.45	40.44	40.48	40.48	40.47	40.47	40.47	40.46	40.48	40.47	40.47	40.46	40.45	40.45
88'276'200 - 93'191'399	7'356'350 - 7'765'949.95	40'868.61 - 43'144.16	40.52	40.51	40.50	40.50	40.49	40.48	40.48	40.48	40.47	40.46	40.46	40.45	40.49	40.48	40.48	40.48	40.47	40.47	40.49	40.48	40.47	40.47	40.46	40.45
93'191'400 - 98'106'599	7'765'950 - 8'175'549.95	43'144.17 - 45'419.71	40.52	40.51	40.51	40.50	40.50	40.49	40.49	40.48	40.48	40.47	40.46	40.46	40.49	40.49	40.48	40.48	40.48	40.48	40.47	40.49	40.49	40.48	40.47	40.46
98'106'600 - 103'021'800	8'175'550 - 8'585'150.00	45'419.72 - 47'695.28	40.52	40.52	40.51	40.51	40.50	40.49	40.49	40.49	40.48	40.48	40.47	40.46	40.49	40.49	40.49	40.49	40.48	40.48	40.50	40.49	40.48	40.48	40.47	40.47