

TRANCHES BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2025				TAUX BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2025					
Revenus cumulés du couple				Cr0	Cr1	Cr2	Cr3	Cr4	Cr5
Année fr.	Mois fr.	Marié et les 2 conjoints travaillent							
		0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %		
0 - 62'399	0 - 5'199.95								
62'400 - 63'599	5'200 - 5'299.95	0.17							
63'600 - 64'799	5'300 - 5'399.95	0.36							
64'800 - 65'999	5'400 - 5'499.95	0.55							
66'000 - 67'199	5'500 - 5'599.95	0.74							
67'200 - 68'399	5'600 - 5'699.95	0.91							
68'400 - 69'599	5'700 - 5'799.95	1.08							
69'600 - 70'799	5'800 - 5'899.95	1.25							
70'800 - 71'999	5'900 - 5'999.95	1.41							
72'000 - 73'199	6'000 - 6'099.95	1.59							
73'200 - 74'399	6'100 - 6'199.95	1.79							
74'400 - 75'599	6'200 - 6'299.95	1.97							
75'600 - 76'799	6'300 - 6'399.95	2.13							
76'800 - 77'999	6'400 - 6'499.95	2.31							
78'000 - 79'199	6'500 - 6'599.95	2.49							
79'200 - 80'399	6'600 - 6'699.95	2.67							
80'400 - 81'599	6'700 - 6'799.95	2.84	0.08						
81'600 - 82'799	6'800 - 6'899.95	3.01	0.24						
82'800 - 83'999	6'900 - 6'999.95	3.19	0.39						
84'000 - 85'199	7'000 - 7'099.95	3.36	0.53						
85'200 - 86'399	7'100 - 7'199.95	3.53	0.68						
86'400 - 87'599	7'200 - 7'299.95	3.70	0.81						
87'600 - 88'799	7'300 - 7'399.95	3.88	0.95						
88'800 - 89'999	7'400 - 7'499.95	4.05	1.08						
90'000 - 91'199	7'500 - 7'599.95	4.22	1.22						
91'200 - 92'399	7'600 - 7'699.95	4.38	1.36						
92'400 - 93'599	7'700 - 7'799.95	4.54	1.50						
93'600 - 94'799	7'800 - 7'899.95	4.70	1.63						
94'800 - 95'999	7'900 - 7'999.95	4.85	1.77						
96'000 - 97'199	8'000 - 8'099.95	5.00	1.92						
97'200 - 98'399	8'100 - 8'199.95	5.15	2.06						
98'400 - 99'599	8'200 - 8'299.95	5.29	2.19	0.03					
99'600 - 100'799	8'300 - 8'399.95	5.43	2.33	0.15					
100'800 - 101'999	8'400 - 8'499.95	5.58	2.47	0.28					
102'000 - 103'199	8'500 - 8'599.95	5.73	2.62	0.40					
103'200 - 104'399	8'600 - 8'699.95	5.88	2.75	0.52					
104'400 - 105'599	8'700 - 8'799.95	6.02	2.89	0.64					
105'600 - 106'799	8'800 - 8'899.95	6.16	3.03	0.75					
106'800 - 107'999	8'900 - 8'999.95	6.29	3.18	0.86					
108'000 - 109'199	9'000 - 9'099.95	6.43	3.32	0.98					
109'200 - 110'399	9'100 - 9'199.95	6.57	3.46	1.10					
110'400 - 111'599	9'200 - 9'299.95	6.70	3.59	1.22					
111'600 - 112'799	9'300 - 9'399.95	6.85	3.76	1.33					
112'800 - 113'999	9'400 - 9'499.95	6.99	3.91	1.45					
114'000 - 115'199	9'500 - 9'599.95	7.14	4.06	1.57					
115'200 - 116'399	9'600 - 9'699.95	7.28	4.20	1.69					
116'400 - 117'599	9'700 - 9'799.95	7.41	4.34	1.81					
117'600 - 118'799	9'800 - 9'899.95	7.55	4.48	1.93	0.10				
118'800 - 119'999	9'900 - 9'999.95	7.68	4.62	2.05	0.20				
120'000 - 121'199	10'000 - 10'099.95	7.81	4.77	2.18	0.31				
121'200 - 122'399	10'100 - 10'199.95	7.93	4.91	2.30	0.41				
122'400 - 123'599	10'200 - 10'299.95	8.06	5.05	2.42	0.51				
123'600 - 124'799	10'300 - 10'399.95	8.19	5.19	2.54	0.61				
124'800 - 125'999	10'400 - 10'499.95	8.32	5.32	2.67	0.71				
126'000 - 127'199	10'500 - 10'599.95	8.44	5.45	2.80	0.80				
127'200 - 128'399	10'600 - 10'699.95	8.56	5.58	2.92	0.91				
128'400 - 129'599	10'700 - 10'799.95	8.68	5.70	3.04	1.01				
129'600 - 130'799	10'800 - 10'899.95	8.81	5.84	3.16	1.11				
130'800 - 131'999	10'900 - 10'999.95	8.93	5.97	3.28	1.21				
132'000 - 133'199	11'000 - 11'099.95	9.05	6.10	3.43	1.32				
133'200 - 134'399	11'100 - 11'199.95	9.17	6.23	3.56	1.43				
134'400 - 135'599	11'200 - 11'299.95	9.29	6.36	3.70	1.54				
135'600 - 136'799	11'300 - 11'399.95	9.41	6.48	3.83	1.64	0.06			
136'800 - 137'999	11'400 - 11'499.95	9.53	6.61	3.96	1.75	0.15			
138'000 - 138'899	11'525 - 11'574.95	9.64	6.73	4.09	1.86	0.24			
138'900 - 139'499	11'575 - 11'624.95	9.70	6.81	4.16	1.92	0.29			
139'500 - 140'099	11'625 - 11'674.95	9.77	6.88	4.24	1.99	0.34			
140'100 - 140'699	11'675 - 11'724.95	9.84	6.96	4.32	2.06	0.39			
140'700 - 141'299	11'725 - 11'774.95	9.90	7.04	4.40	2.12	0.44			
141'300 - 141'899	11'775 - 11'824.95	9.97	7.11	4.47	2.19	0.49			
141'900 - 142'499	11'825 - 11'874.95	10.03	7.19	4.55	2.25	0.54			
142'500 - 143'099	11'875 - 11'924.95	10.09	7.27	4.62	2.32	0.59			
143'100 - 143'699	11'925 - 11'974.95	10.15	7.34	4.70	2.39	0.64			
143'700 - 144'299	11'975 - 12'024.95	10.22	7.42	4.77	2.46	0.68			
144'300 - 144'899	12'025 - 12'074.95	10.28	7.49	4.85	2.53	0.74			
144'900 - 145'499	12'075 - 12'124.95	10.34	7.57	4.92	2.60	0.79			

Les barèmes Cr0 à Cr5 ne peuvent être utilisés que par l'administration fiscale, pour rectifier l'imposition des personnes soumises au barème C. Les revenus imposables intègrent les revenus acquis en compensation (assurance-maladie / accidents / invalidité / chômage).

TRANCHES BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2025				TAUX BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2025					
Revenus cumulés du couple				Cr0	Cr1	Cr2	Cr3	Cr4	Cr5
Année fr.	Mois fr.			Marié et les 2 conjoints travaillent					
				0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %
145'500 - 146'099	12'125 - 12'174.95	12'175 - 12'224.95	12'225 - 12'274.95	10.40	7.64	4.99	2.67	0.85	
146'100 - 146'699	12'175 - 12'224.95	12'225 - 12'274.95	12'275 - 12'324.95	10.46	7.71	5.07	2.74	0.90	
146'700 - 147'299	12'225 - 12'274.95	12'275 - 12'324.95	12'325 - 12'374.95	10.52	7.78	5.14	2.81	0.96	
147'300 - 147'899	12'275 - 12'324.95	12'325 - 12'374.95	12'375 - 12'424.95	10.58	7.85	5.21	2.87	1.02	
147'900 - 148'499	12'325 - 12'374.95	12'375 - 12'424.95	12'425 - 12'474.95	10.64	7.92	5.29	2.94	1.07	
148'500 - 149'099	12'375 - 12'424.95	12'425 - 12'474.95	12'475 - 12'524.95	10.70	7.99	5.37	3.01	1.13	
149'100 - 149'699	12'425 - 12'474.95	12'475 - 12'524.95	12'525 - 12'574.95	10.76	8.06	5.45	3.07	1.18	
149'700 - 150'299	12'475 - 12'524.95	12'525 - 12'574.95	12'575 - 12'624.95	10.82	8.13	5.53	3.14	1.24	
150'300 - 150'899	12'525 - 12'574.95	12'575 - 12'624.95	12'625 - 12'674.95	10.88	8.20	5.61	3.20	1.30	
150'900 - 151'499	12'575 - 12'624.95	12'625 - 12'674.95	12'675 - 12'724.95	10.94	8.27	5.68	3.27	1.36	
151'500 - 152'099	12'625 - 12'674.95	12'675 - 12'724.95	12'725 - 12'774.95	11.00	8.34	5.76	3.36	1.42	
152'100 - 152'699	12'675 - 12'724.95	12'725 - 12'774.95	12'775 - 12'824.95	11.06	8.41	5.84	3.43	1.48	
152'700 - 153'299	12'725 - 12'774.95	12'775 - 12'824.95	12'825 - 12'874.95	11.11	8.48	5.91	3.51	1.54	
153'300 - 153'899	12'775 - 12'824.95	12'825 - 12'874.95	12'875 - 12'924.95	11.17	8.54	5.99	3.58	1.60	0.02
153'900 - 154'499	12'825 - 12'874.95	12'875 - 12'924.95	12'925 - 12'974.95	11.23	8.61	6.06	3.65	1.66	0.07
154'500 - 155'099	12'875 - 12'924.95	12'925 - 12'974.95	12'975 - 13'024.95	11.28	8.68	6.13	3.73	1.72	0.12
155'100 - 155'699	12'925 - 12'974.95	12'975 - 13'024.95	13'025 - 13'074.95	11.34	8.74	6.21	3.80	1.78	0.17
155'700 - 156'299	12'975 - 13'024.95	13'025 - 13'074.95	13'075 - 13'124.95	11.39	8.81	6.28	3.87	1.84	0.23
156'300 - 156'899	13'025 - 13'074.95	13'075 - 13'124.95	13'125 - 13'174.95	11.45	8.87	6.35	3.95	1.91	0.28
156'900 - 157'499	13'075 - 13'124.95	13'125 - 13'174.95	13'175 - 13'224.95	11.50	8.94	6.42	4.03	1.97	0.33
157'500 - 158'099	13'125 - 13'174.95	13'175 - 13'224.95	13'225 - 13'274.95	11.56	9.01	6.49	4.10	2.03	0.38
158'100 - 158'699	13'175 - 13'224.95	13'225 - 13'274.95	13'275 - 13'324.95	11.61	9.07	6.56	4.18	2.10	0.44
158'700 - 159'299	13'225 - 13'274.95	13'275 - 13'324.95	13'325 - 13'374.95	11.66	9.14	6.64	4.25	2.16	0.49
159'300 - 159'899	13'275 - 13'324.95	13'325 - 13'374.95	13'375 - 13'424.95	11.72	9.21	6.71	4.33	2.22	0.54
159'900 - 160'499	13'325 - 13'374.95	13'375 - 13'424.95	13'425 - 13'474.95	11.77	9.27	6.78	4.40	2.28	0.59
160'500 - 161'099	13'375 - 13'424.95	13'425 - 13'474.95	13'475 - 13'524.95	11.82	9.34	6.85	4.47	2.35	0.64
161'100 - 161'699	13'425 - 13'474.95	13'475 - 13'524.95	13'525 - 13'574.95	11.87	9.40	6.92	4.55	2.42	0.69
161'700 - 162'299	13'475 - 13'524.95	13'525 - 13'574.95	13'575 - 13'624.95	11.92	9.46	6.99	4.62	2.48	0.74
162'300 - 162'899	13'525 - 13'574.95	13'575 - 13'624.95	13'625 - 13'674.95	11.97	9.53	7.06	4.69	2.55	0.80
162'900 - 163'499	13'575 - 13'624.95	13'625 - 13'674.95	13'675 - 13'724.95	12.02	9.59	7.13	4.76	2.61	0.85
163'500 - 164'099	13'625 - 13'674.95	13'675 - 13'724.95	13'725 - 13'774.95	12.07	9.65	7.20	4.83	2.68	0.91
164'100 - 164'699	13'675 - 13'724.95	13'725 - 13'774.95	13'775 - 13'824.95	12.12	9.71	7.27	4.90	2.74	0.96
164'700 - 165'299	13'725 - 13'774.95	13'775 - 13'824.95	13'825 - 13'874.95	12.17	9.77	7.33	4.97	2.81	1.02
165'300 - 165'899	13'775 - 13'824.95	13'825 - 13'874.95	13'875 - 13'924.95	12.22	9.83	7.40	5.04	2.87	1.07
165'900 - 166'499	13'825 - 13'874.95	13'875 - 13'924.95	13'925 - 13'974.95	12.28	9.89	7.47	5.11	2.93	1.13
166'500 - 167'099	13'875 - 13'924.95	13'925 - 13'974.95	13'975 - 14'024.95	12.33	9.95	7.54	5.19	3.00	1.18
167'100 - 167'699	13'925 - 13'974.95	13'975 - 14'024.95	14'025 - 14'074.95	12.38	10.01	7.61	5.26	3.06	1.24
167'700 - 168'299	13'975 - 14'024.95	14'025 - 14'074.95	14'075 - 14'124.95	12.43	10.07	7.67	5.33	3.12	1.30
168'300 - 168'899	14'025 - 14'074.95	14'075 - 14'124.95	14'125 - 14'174.95	12.48	10.13	7.74	5.41	3.18	1.36
168'900 - 169'499	14'075 - 14'124.95	14'125 - 14'174.95	14'175 - 14'224.95	12.53	10.19	7.81	5.48	3.24	1.41
169'500 - 170'099	14'125 - 14'174.95	14'175 - 14'224.95	14'225 - 14'274.95	12.58	10.24	7.88	5.55	3.33	1.47
170'100 - 170'699	14'175 - 14'224.95	14'225 - 14'274.95	14'275 - 14'324.95	12.62	10.30	7.95	5.62	3.40	1.53
170'700 - 171'299	14'225 - 14'274.95	14'275 - 14'324.95	14'325 - 14'374.95	12.68	10.36	8.02	5.69	3.48	1.59
171'300 - 171'899	14'275 - 14'324.95	14'325 - 14'374.95	14'375 - 14'424.95	12.72	10.42	8.09	5.76	3.55	1.65
171'900 - 172'499	14'325 - 14'374.95	14'375 - 14'424.95	14'425 - 14'474.95	12.77	10.47	8.15	5.83	3.62	1.70
172'500 - 173'099	14'375 - 14'424.95	14'425 - 14'474.95	14'475 - 14'524.95	12.82	10.53	8.22	5.90	3.69	1.76
173'100 - 173'699	14'425 - 14'474.95	14'475 - 14'524.95	14'525 - 14'574.95	12.86	10.58	8.28	5.97	3.76	1.82
173'700 - 174'299	14'475 - 14'524.95	14'525 - 14'574.95	14'575 - 14'624.95	12.91	10.64	8.35	6.04	3.83	1.89
174'300 - 174'899	14'525 - 14'574.95	14'575 - 14'624.95	14'625 - 14'674.95	12.96	10.70	8.41	6.10	3.91	1.95
174'900 - 175'499	14'575 - 14'624.95	14'625 - 14'674.95	14'675 - 14'724.95	13.00	10.75	8.48	6.17	3.98	2.01
175'500 - 176'099	14'625 - 14'674.95	14'675 - 14'724.95	14'725 - 14'774.95	13.05	10.81	8.54	6.24	4.05	2.07
176'100 - 176'699	14'675 - 14'724.95	14'725 - 14'774.95	14'775 - 14'824.95	13.09	10.86	8.60	6.31	4.12	2.13
176'700 - 177'299	14'725 - 14'774.95	14'775 - 14'824.95	14'825 - 14'874.95	13.14	10.92	8.67	6.38	4.19	2.19
177'300 - 177'899	14'775 - 14'824.95	14'825 - 14'874.95	14'875 - 14'924.95	13.18	10.97	8.73	6.45	4.26	2.25
177'900 - 178'499	14'825 - 14'874.95	14'875 - 14'924.95	14'925 - 14'974.95	13.23	11.03	8.79	6.53	4.33	2.31
178'500 - 179'099	14'875 - 14'924.95	14'925 - 14'974.95	14'975 - 15'024.95	13.27	11.08	8.85	6.59	4.40	2.37
179'100 - 179'699	14'925 - 14'974.95	14'975 - 15'024.95	15'025 - 15'074.95	13.32	11.14	8.91	6.66	4.46	2.44
179'700 - 180'299	14'975 - 15'024.95	15'025 - 15'074.95	15'075 - 15'124.95	13.36	11.19	8.97	6.73	4.53	2.50
180'300 - 180'899	15'025 - 15'074.95	15'075 - 15'124.95	15'125 - 15'174.95	13.41	11.24	9.03	6.80	4.60	2.56
180'900 - 181'499	15'075 - 15'124.95	15'125 - 15'174.95	15'175 - 15'224.95	13.45	11.29	9.09	6.87	4.66	2.63
181'500 - 182'099	15'125 - 15'174.95	15'175 - 15'224.95	15'225 - 15'274.95	13.50	11.35	9.15	6.94	4.73	2.69
182'100 - 182'699	15'175 - 15'224.95	15'225 - 15'274.95	15'275 - 15'324.95	13.54	11.40	9.21	7.00	4.80	2.75
182'700 - 183'299	15'225 - 15'274.95	15'275 - 15'324.95	15'325 - 15'374.95	13.59	11.45	9.27	7.07	4.86	2.81
183'300 - 183'899	15'275 - 15'324.95	15'325 - 15'374.95	15'375 - 15'424.95	13.63	11.50	9.33	7.13	4.93	2.87
183'900 - 184'499	15'325 - 15'374.95	15'375 - 15'424.95	15'425 - 15'474.95	13.68	11.55	9.39	7.20	5.00	2.93
184'500 - 185'099	15'375 - 15'424.95	15'425 - 15'474.95	15'475 - 15'524.95	13.72	11.60	9.45	7.26	5.07	2.99
185'100 - 185'699	15'425 - 15'474.95	15'475 - 15'524.95	15'525 - 15'574.95	13.76	11.65	9.51	7.33	5.14	3.05
185'700 - 186'299	15'475 - 15'524.95	15'525 - 15'574.95	15'575 - 15'624.95	13.80	11.70	9.57	7.39	5.22	3.11
186'300 - 186'899	15'525 - 15'574.95	15'575 - 15'624.95	15'625 - 15'674.95	13.85	11.75	9.63	7.46	5.29	3.19
186'900 - 187'499	15'575 - 15'624.95	15'625 - 15'674.95	15'675 - 15'724.95	13.89	11.80	9.69	7.52	5.36	3.26
187'500 - 188'099	15'625 - 15'674.95	15'675 - 15'724.95	15'725 - 15'774.95	13.93	11.85	9.75	7.59	5.43	3.33
188'100 - 188'699	15'675 - 15'724.95	15'725 - 15'774.95	15'775 - 15'824.95	13.97	11.90	9.81	7.65	5.50	3.40
188'700 - 189'299	15'725 - 15'774.95	15'775 - 15'824.95	15'825 - 15'874.95	14.01	11.95	9.86	7.72	5.57	3.47
189'300 - 189'899	15'775 - 15'824.95	15'825 - 15'874.95	15'875 - 15'924.95	14.05	12.00	9.92	7.78	5.63	3.54
189'900 - 190'499	15'825 - 15'874.95	15'875 - 15'924.95		14.10	12.05	9.98	7.84	5.70	3.61
190'500 - 191'099	15'875 - 15'924.95			14.14	12.10	10.03	7.90	5.77	3.67

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Année fr.	Mois fr.	Marié et les 2 conjoints travaillent							
		0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %		
191'100 - 191'699	15'925 - 15'974.95	14.18	12.15	10.09	7.97	5.84	3.74		
191'700 - 192'299	15'975 - 16'024.95	14.22	12.20	10.14	8.03	5.90	3.81		
192'300 - 192'899	16'025 - 16'074.95	14.27	12.24	10.20	8.10	5.97	3.88		
192'900 - 193'499	16'075 - 16'124.95	14.31	12.29	10.25	8.16	6.04	3.95		
193'500 - 194'099	16'125 - 16'174.95	14.35	12.34	10.30	8.22	6.10	4.02		
194'100 - 194'699	16'175 - 16'224.95	14.39	12.39	10.36	8.29	6.17	4.09		
194'700 - 195'299	16'225 - 16'274.95	14.43	12.43	10.41	8.35	6.24	4.16		
195'300 - 195'899	16'275 - 16'324.95	14.47	12.48	10.46	8.41	6.30	4.23		
195'900 - 196'499	16'325 - 16'374.95	14.51	12.53	10.52	8.47	6.37	4.29		
196'500 - 197'099	16'375 - 16'424.95	14.55	12.57	10.57	8.53	6.43	4.36		
197'100 - 197'699	16'425 - 16'474.95	14.59	12.62	10.62	8.59	6.50	4.43		
197'700 - 198'299	16'475 - 16'524.95	14.63	12.67	10.68	8.65	6.56	4.49		
198'300 - 198'899	16'525 - 16'574.95	14.67	12.71	10.73	8.71	6.63	4.56		
198'900 - 199'499	16'575 - 16'624.95	14.71	12.76	10.79	8.77	6.69	4.63		
199'500 - 200'099	16'625 - 16'674.95	14.75	12.80	10.84	8.83	6.76	4.69		
200'100 - 200'699	16'675 - 16'724.95	14.79	12.85	10.89	8.89	6.82	4.76		
200'700 - 201'299	16'725 - 16'774.95	14.84	12.90	10.94	8.95	6.89	4.82		
201'300 - 201'899	16'775 - 16'824.95	14.89	12.94	10.99	9.01	6.95	4.89		
201'900 - 202'499	16'825 - 16'874.95	14.93	12.99	11.05	9.06	7.01	4.96		
202'500 - 203'099	16'875 - 16'924.95	14.98	13.03	11.10	9.12	7.08	5.03		
203'100 - 203'699	16'925 - 16'974.95	15.03	13.08	11.15	9.18	7.15	5.10		
203'700 - 204'299	16'975 - 17'024.95	15.07	13.13	11.20	9.24	7.21	5.17		
204'300 - 204'899	17'025 - 17'074.95	15.12	13.17	11.25	9.29	7.27	5.23		
204'900 - 205'499	17'075 - 17'124.95	15.16	13.22	11.30	9.35	7.34	5.30		
205'500 - 206'099	17'125 - 17'174.95	15.20	13.26	11.35	9.41	7.40	5.37		
206'100 - 206'699	17'175 - 17'224.95	15.25	13.31	11.40	9.46	7.47	5.43		
206'700 - 207'299	17'225 - 17'274.95	15.30	13.36	11.46	9.52	7.53	5.50		
207'300 - 207'899	17'275 - 17'324.95	15.34	13.40	11.50	9.58	7.60	5.56		
207'900 - 208'499	17'325 - 17'374.95	15.39	13.44	11.55	9.64	7.66	5.63		
208'500 - 209'099	17'375 - 17'424.95	15.43	13.49	11.60	9.69	7.72	5.69		
209'100 - 209'699	17'425 - 17'474.95	15.48	13.53	11.65	9.75	7.78	5.76		
209'700 - 210'299	17'475 - 17'524.95	15.53	13.58	11.71	9.81	7.85	5.83		
210'300 - 210'899	17'525 - 17'574.95	15.57	13.63	11.76	9.86	7.91	5.89		
210'900 - 211'499	17'575 - 17'624.95	15.61	13.67	11.81	9.92	7.97	5.96		
211'500 - 212'099	17'625 - 17'674.95	15.66	13.72	11.86	9.97	8.03	6.02		
212'100 - 212'699	17'675 - 17'724.95	15.70	13.76	11.90	10.03	8.09	6.09		
212'700 - 213'299	17'725 - 17'774.95	15.76	13.81	11.96	10.08	8.15	6.16		
213'300 - 213'899	17'775 - 17'824.95	15.80	13.85	12.01	10.14	8.21	6.23		
213'900 - 214'499	17'825 - 17'874.95	15.85	13.89	12.05	10.19	8.27	6.29		
214'500 - 215'099	17'875 - 17'924.95	15.89	13.94	12.10	10.24	8.33	6.36		
215'100 - 215'699	17'925 - 17'974.95	15.94	13.98	12.15	10.29	8.39	6.42		
215'700 - 216'299	17'975 - 18'024.95	15.99	14.03	12.20	10.35	8.45	6.49		
216'300 - 216'899	18'025 - 18'074.95	16.04	14.07	12.25	10.40	8.51	6.55		
216'900 - 217'499	18'075 - 18'124.95	16.09	14.12	12.29	10.45	8.57	6.62		
217'500 - 218'099	18'125 - 18'174.95	16.14	14.16	12.34	10.51	8.63	6.68		
218'100 - 218'699	18'175 - 18'224.95	16.20	14.21	12.40	10.57	8.69	6.75		
218'700 - 219'299	18'225 - 18'274.95	16.25	14.26	12.45	10.62	8.75	6.81		
219'300 - 219'899	18'275 - 18'324.95	16.30	14.31	12.50	10.67	8.81	6.87		
219'900 - 220'499	18'325 - 18'374.95	16.35	14.37	12.55	10.73	8.87	6.94		
220'500 - 221'099	18'375 - 18'424.95	16.40	14.42	12.60	10.79	8.93	7.00		
221'100 - 221'699	18'425 - 18'474.95	16.45	14.47	12.65	10.84	8.99	7.06		
221'700 - 222'299	18'475 - 18'524.95	16.50	14.52	12.69	10.89	9.05	7.13		
222'300 - 222'899	18'525 - 18'574.95	16.55	14.58	12.75	10.95	9.11	7.19		
222'900 - 223'499	18'575 - 18'624.95	16.60	14.63	12.79	11.00	9.17	7.26		
223'500 - 224'099	18'625 - 18'674.95	16.64	14.68	12.84	11.05	9.22	7.32		
224'100 - 224'699	18'675 - 18'724.95	16.70	14.74	12.90	11.11	9.28	7.39		
224'700 - 225'299	18'725 - 18'774.95	16.74	14.80	12.95	11.16	9.34	7.46		
225'300 - 225'899	18'775 - 18'824.95	16.79	14.85	12.99	11.21	9.40	7.52		
225'900 - 226'499	18'825 - 18'874.95	16.84	14.91	13.05	11.27	9.46	7.59		
226'500 - 227'099	18'875 - 18'924.95	16.89	14.96	13.10	11.32	9.52	7.65		
227'100 - 227'699	18'925 - 18'974.95	16.93	15.01	13.14	11.37	9.57	7.71		
227'700 - 228'299	18'975 - 19'024.95	16.99	15.07	13.20	11.43	9.63	7.78		
228'300 - 228'899	19'025 - 19'074.95	17.03	15.12	13.24	11.48	9.69	7.84		
228'900 - 229'499	19'075 - 19'124.95	17.08	15.18	13.29	11.53	9.75	7.90		
229'500 - 230'099	19'125 - 19'174.95	17.13	15.23	13.35	11.59	9.81	7.97		
230'100 - 230'699	19'175 - 19'224.95	17.17	15.28	13.40	11.64	9.86	8.03		
230'700 - 231'299	19'225 - 19'274.95	17.22	15.34	13.45	11.69	9.92	8.09		
231'300 - 231'899	19'275 - 19'324.95	17.27	15.39	13.50	11.74	9.98	8.15		
231'900 - 232'499	19'325 - 19'374.95	17.31	15.44	13.55	11.79	10.03	8.21		
232'500 - 233'099	19'375 - 19'424.95	17.35	15.49	13.60	11.84	10.08	8.27		
233'100 - 233'699	19'425 - 19'474.95	17.40	15.55	13.66	11.90	10.14	8.33		
233'700 - 234'299	19'475 - 19'524.95	17.44	15.60	13.71	11.95	10.20	8.39		
234'300 - 234'899	19'525 - 19'574.95	17.49	15.65	13.77	12.00	10.25	8.45		
234'900 - 235'499	19'575 - 19'624.95	17.54	15.70	13.82	12.06	10.31	8.52		
235'500 - 236'099	19'625 - 19'674.95	17.58	15.75	13.88	12.11	10.36	8.58		
236'100 - 236'699	19'675 - 19'724.95	17.62	15.80	13.93	12.16	10.42	8.64		

TRANCHES BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2025				TAUX BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2025					
Revenus cumulés du couple				Cr0	Cr1	Cr2	Cr3	Cr4	Cr5
Année fr.	Mois fr.			Marié et les 2 conjoints travaillent					
		0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %		
236'700 - 237'299	19'725 - 19'774.95	17.66	15.85	13.99	12.21	10.47	8.70		
237'300 - 237'899	19'775 - 19'824.95	17.71	15.90	14.05	12.27	10.53	8.76		
237'900 - 238'499	19'825 - 19'874.95	17.75	15.95	14.10	12.32	10.59	8.82		
238'500 - 239'099	19'875 - 19'924.95	17.79	16.00	14.15	12.37	10.64	8.87		
239'100 - 239'699	19'925 - 19'974.95	17.84	16.05	14.21	12.43	10.70	8.94		
239'700 - 240'299	19'975 - 20'024.95	17.88	16.10	14.27	12.48	10.75	8.99		
240'300 - 240'899	20'025 - 20'074.95	17.92	16.14	14.32	12.53	10.80	9.05		
240'900 - 241'499	20'075 - 20'124.95	17.97	16.19	14.38	12.59	10.86	9.11		
241'500 - 242'099	20'125 - 20'174.95	18.00	16.24	14.43	12.64	10.91	9.17		
242'100 - 242'699	20'175 - 20'224.95	18.04	16.29	14.48	12.70	10.97	9.22		
242'700 - 243'299	20'225 - 20'274.95	18.09	16.34	14.54	12.76	11.02	9.28		
243'300 - 243'899	20'275 - 20'324.95	18.13	16.38	14.59	12.81	11.08	9.34		
243'900 - 244'499	20'325 - 20'374.95	18.17	16.43	14.64	12.87	11.13	9.40		
244'500 - 245'099	20'375 - 20'424.95	18.21	16.48	14.70	12.92	11.19	9.46		
245'100 - 245'699	20'425 - 20'474.95	18.25	16.52	14.75	12.98	11.24	9.52		
245'700 - 246'299	20'475 - 20'524.95	18.29	16.57	14.80	13.03	11.29	9.57		
246'300 - 246'899	20'525 - 20'574.95	18.33	16.62	14.86	13.09	11.35	9.63		
246'900 - 247'499	20'575 - 20'624.95	18.37	16.66	14.91	13.14	11.41	9.69		
247'500 - 248'099	20'625 - 20'674.95	18.41	16.70	14.95	13.19	11.46	9.74		
248'100 - 248'699	20'675 - 20'724.95	18.45	16.75	15.01	13.25	11.52	9.80		
248'700 - 249'299	20'725 - 20'774.95	18.49	16.80	15.06	13.30	11.58	9.86		
249'300 - 249'899	20'775 - 20'824.95	18.53	16.84	15.11	13.35	11.63	9.91		
249'900 - 250'499	20'825 - 20'874.95	18.57	16.89	15.16	13.40	11.69	9.97		
250'500 - 251'099	20'875 - 20'924.95	18.61	16.93	15.21	13.45	11.75	10.03		
251'100 - 251'699	20'925 - 20'974.95	18.64	16.97	15.26	13.50	11.80	10.09		
251'700 - 252'299	20'975 - 21'024.95	18.68	17.01	15.31	13.55	11.86	10.14		
252'300 - 252'899	21'025 - 21'074.95	18.72	17.06	15.36	13.61	11.92	10.20		
252'900 - 253'499	21'075 - 21'124.95	18.76	17.10	15.41	13.66	11.97	10.25		
253'500 - 254'099	21'125 - 21'174.95	18.80	17.14	15.45	13.71	12.03	10.31		
254'100 - 254'699	21'175 - 21'224.95	18.84	17.19	15.50	13.77	12.09	10.37		
254'700 - 255'299	21'225 - 21'274.95	18.87	17.23	15.55	13.82	12.14	10.43		
255'300 - 255'899	21'275 - 21'324.95	18.91	17.27	15.60	13.88	12.20	10.48		
255'900 - 256'499	21'325 - 21'374.95	18.95	17.32	15.65	13.93	12.26	10.54		
256'500 - 257'099	21'375 - 21'424.95	18.98	17.36	15.69	13.98	12.31	10.60		
257'100 - 257'699	21'425 - 21'474.95	19.02	17.40	15.74	14.03	12.36	10.66		
257'700 - 258'299	21'475 - 21'524.95	19.06	17.44	15.79	14.09	12.42	10.72		
258'300 - 258'899	21'525 - 21'574.95	19.09	17.48	15.84	14.14	12.47	10.78		
258'900 - 259'499	21'575 - 21'624.95	19.13	17.52	15.88	14.19	12.52	10.83		
259'500 - 260'099	21'625 - 21'674.95	19.17	17.57	15.93	14.25	12.58	10.90		
260'100 - 260'699	21'675 - 21'724.95	19.20	17.61	15.97	14.30	12.63	10.95		
260'700 - 261'299	21'725 - 21'774.95	19.23	17.64	16.02	14.35	12.68	11.01		
261'300 - 261'899	21'775 - 21'824.95	19.27	17.69	16.07	14.40	12.74	11.07		
261'900 - 262'499	21'825 - 21'874.95	19.31	17.73	16.11	14.45	12.79	11.13		
262'500 - 263'099	21'875 - 21'924.95	19.34	17.77	16.15	14.50	12.84	11.19		
263'100 - 263'699	21'925 - 21'974.95	19.38	17.81	16.20	14.55	12.90	11.25		
263'700 - 264'299	21'975 - 22'024.95	19.41	17.85	16.25	14.60	12.95	11.30		
264'300 - 264'899	22'025 - 22'074.95	19.44	17.88	16.29	14.65	13.00	11.36		
264'900 - 265'499	22'075 - 22'124.95	19.48	17.93	16.34	14.70	13.05	11.42		
265'500 - 266'099	22'125 - 22'174.95	19.52	17.96	16.38	14.75	13.10	11.48		
266'100 - 266'699	22'175 - 22'224.95	19.55	18.00	16.42	14.80	13.15	11.53		
266'700 - 267'299	22'225 - 22'274.95	19.58	18.04	16.46	14.85	13.20	11.58		
267'300 - 267'899	22'275 - 22'324.95	19.62	18.08	16.51	14.90	13.25	11.64		
267'900 - 268'499	22'325 - 22'374.95	19.65	18.12	16.55	14.94	13.30	11.70		
268'500 - 269'099	22'375 - 22'424.95	19.68	18.15	16.59	14.99	13.35	11.75		
269'100 - 269'699	22'425 - 22'474.95	19.72	18.19	16.64	15.04	13.40	11.81		
269'700 - 270'299	22'475 - 22'524.95	19.75	18.23	16.68	15.09	13.45	11.86		
270'300 - 270'899	22'525 - 22'574.95	19.78	18.27	16.72	15.13	13.50	11.91		
270'900 - 271'499	22'575 - 22'624.95	19.82	18.31	16.77	15.18	13.55	11.97		
271'500 - 272'099	22'625 - 22'674.95	19.85	18.34	16.81	15.23	13.60	12.02		
272'100 - 272'699	22'675 - 22'724.95	19.88	18.38	16.85	15.27	13.65	12.07		
272'700 - 273'299	22'725 - 22'774.95	19.91	18.42	16.89	15.32	13.71	12.13		
273'300 - 273'899	22'775 - 22'824.95	19.94	18.45	16.93	15.37	13.76	12.18		
273'900 - 274'499	22'825 - 22'874.95	19.97	18.49	16.97	15.41	13.81	12.23		
274'500 - 275'099	22'875 - 22'924.95	20.01	18.53	17.01	15.46	13.86	12.29		
275'100 - 275'699	22'925 - 22'974.95	20.04	18.56	17.05	15.51	13.91	12.34		
275'700 - 276'299	22'975 - 23'024.95	20.07	18.60	17.09	15.55	13.96	12.39		
276'300 - 276'899	23'025 - 23'074.95	20.10	18.64	17.14	15.60	14.01	12.44		
276'900 - 277'499	23'075 - 23'124.95	20.13	18.67	17.17	15.64	14.06	12.49		
277'500 - 278'099	23'125 - 23'174.95	20.16	18.70	17.21	15.68	14.11	12.54		
278'100 - 278'699	23'175 - 23'224.95	20.20	18.74	17.26	15.73	14.16	12.60		
278'700 - 279'299	23'225 - 23'274.95	20.23	18.78	17.29	15.77	14.21	12.65		
279'300 - 279'899	23'275 - 23'324.95	20.26	18.81	17.33	15.82	14.26	12.69		
279'900 - 280'499	23'325 - 23'374.95	20.29	18.85	17.37	15.86	14.31	12.75		
280'500 - 281'099	23'375 - 23'424.95	20.32	18.88	17.41	15.91	14.36	12.80		
281'100 - 281'699	23'425 - 23'474.95	20.35	18.91	17.45	15.95	14.40	12.84		
281'700 - 282'299	23'475 - 23'524.95	20.38	18.95	17.49	15.99	14.45	12.89		

TRANCHES BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2025				TAUX BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2025					
Revenus cumulés du couple				Cr0	Cr1	Cr2	Cr3	Cr4	Cr5
Année fr.	Mois fr.			Marié et les 2 conjoints travaillent					
				0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %
282'300 - 282'899	23'525 - 23'574.95	282'899 - 283'499	23'575 - 23'624.95	20.41	18.98	17.53	16.04	14.50	12.94
282'900 - 283'499	23'575 - 23'624.95	283'499 - 284'099	23'625 - 23'674.95	20.44	19.02	17.56	16.08	14.55	12.99
283'500 - 284'099	23'625 - 23'674.95	284'099 - 284'699	23'675 - 23'724.95	20.47	19.05	17.60	16.12	14.59	13.04
284'100 - 284'699	23'675 - 23'724.95	284'699 - 285'299	23'725 - 23'774.95	20.50	19.08	17.64	16.16	14.64	13.09
284'700 - 285'299	23'725 - 23'774.95	285'299 - 285'899	23'775 - 23'824.95	20.53	19.12	17.68	16.20	14.69	13.14
285'300 - 285'899	23'775 - 23'824.95	285'899 - 286'499	23'825 - 23'874.95	20.56	19.15	17.71	16.24	14.73	13.18
285'900 - 286'499	23'825 - 23'874.95	286'499 - 287'099	23'875 - 23'924.95	20.59	19.19	17.75	16.29	14.78	13.23
286'500 - 287'099	23'875 - 23'924.95	287'099 - 287'699	23'925 - 23'974.95	20.62	19.22	17.79	16.33	14.83	13.28
287'100 - 287'699	23'925 - 23'974.95	287'699 - 288'299	23'975 - 24'024.95	20.64	19.25	17.83	16.37	14.87	13.32
287'700 - 288'299	23'975 - 24'024.95	288'299 - 288'899	24'025 - 24'074.95	20.68	19.28	17.87	16.41	14.92	13.38
288'300 - 288'899	24'025 - 24'074.95	288'899 - 289'499	24'075 - 24'124.95	20.70	19.32	17.90	16.45	14.96	13.42
288'900 - 289'499	24'075 - 24'124.95	289'499 - 290'099	24'125 - 24'174.95	20.73	19.35	17.94	16.49	15.01	13.47
289'500 - 290'099	24'125 - 24'174.95	290'099 - 290'699	24'175 - 24'224.95	20.76	19.38	17.98	16.54	15.06	13.53
290'100 - 290'699	24'175 - 24'224.95	290'699 - 291'299	24'225 - 24'274.95	20.79	19.41	18.01	16.57	15.10	13.57
290'700 - 291'299	24'225 - 24'274.95	291'299 - 291'899	24'275 - 24'324.95	20.81	19.44	18.04	16.61	15.14	13.62
291'300 - 291'899	24'275 - 24'324.95	291'899 - 292'499	24'325 - 24'374.95	20.85	19.48	18.08	16.66	15.19	13.68
291'900 - 292'499	24'325 - 24'374.95	292'499 - 293'099	24'375 - 24'424.95	20.87	19.51	18.12	16.69	15.23	13.72
292'500 - 293'099	24'375 - 24'424.95	293'099 - 293'699	24'425 - 24'474.95	20.90	19.54	18.15	16.73	15.28	13.77
293'100 - 293'699	24'425 - 24'474.95	293'699 - 294'299	24'475 - 24'524.95	20.93	19.57	18.19	16.78	15.32	13.82
293'700 - 294'299	24'475 - 24'524.95	294'299 - 294'899	24'525 - 24'574.95	20.96	19.60	18.22	16.81	15.36	13.87
294'300 - 294'899	24'525 - 24'574.95	294'899 - 295'499	24'575 - 24'624.95	20.98	19.63	18.26	16.85	15.41	13.91
294'900 - 295'499	24'575 - 24'624.95	295'499 - 296'099	24'625 - 24'674.95	21.01	19.67	18.30	16.89	15.45	13.97
295'500 - 296'099	24'625 - 24'674.95	296'099 - 296'699	24'675 - 24'724.95	21.04	19.70	18.33	16.93	15.49	14.01
296'100 - 296'699	24'675 - 24'724.95	296'699 - 297'299	24'725 - 24'774.95	21.06	19.73	18.36	16.97	15.54	14.06
296'700 - 297'299	24'725 - 24'774.95	297'299 - 297'899	24'775 - 24'824.95	21.09	19.75	18.39	17.00	15.58	14.10
297'300 - 297'899	24'775 - 24'824.95	297'899 - 298'499	24'825 - 24'874.95	21.12	19.79	18.43	17.05	15.62	14.15
297'900 - 298'499	24'825 - 24'874.95	298'499 - 299'099	24'875 - 24'924.95	21.14	19.82	18.46	17.08	15.66	14.20
298'500 - 299'099	24'875 - 24'924.95	299'099 - 299'699	24'925 - 24'974.95	21.17	19.85	18.50	17.12	15.70	14.24
299'100 - 299'699	24'925 - 24'974.95	299'699 - 300'299	24'975 - 25'024.95	21.20	19.88	18.53	17.16	15.75	14.29
299'700 - 300'299	24'975 - 25'024.95	300'299 - 300'899	25'025 - 25'074.95	21.22	19.91	18.57	17.19	15.79	14.34
300'300 - 300'899	25'025 - 25'074.95	300'899 - 301'499	25'075 - 25'124.95	21.25	19.94	18.60	17.23	15.83	14.38
300'900 - 301'499	25'075 - 25'124.95	301'499 - 302'099	25'125 - 25'174.95	21.28	19.97	18.63	17.27	15.87	14.43
301'500 - 302'099	25'125 - 25'174.95	302'099 - 302'699	25'175 - 25'224.95	21.25	19.94	18.60	17.23	15.83	14.38
302'100 - 302'699	25'175 - 25'224.95	302'699 - 303'299	25'225 - 25'274.95	21.33	20.02	18.70	17.34	15.95	14.52
302'700 - 303'299	25'225 - 25'274.95	303'299 - 303'899	25'275 - 25'324.95	21.36	20.06	18.73	17.38	16.00	14.57
303'300 - 303'899	25'275 - 25'324.95	303'899 - 304'499	25'325 - 25'374.95	21.38	20.08	18.77	17.42	16.03	14.61
303'900 - 304'499	25'325 - 25'374.95	304'499 - 305'099	25'375 - 25'424.95	21.41	20.11	18.80	17.45	16.07	14.65
304'500 - 305'099	25'375 - 25'424.95	305'099 - 306'299	25'425 - 25'524.95	21.43	20.14	18.83	17.49	16.12	14.70
305'100 - 306'299	25'425 - 25'524.95	306'299 - 307'499	25'525 - 25'624.95	21.47	20.19	18.88	17.55	16.18	14.77
306'300 - 307'499	25'525 - 25'624.95	307'499 - 308'699	25'625 - 25'724.95	21.52	20.24	18.94	17.61	16.25	14.85
307'500 - 308'699	25'625 - 25'724.95	308'699 - 309'899	25'725 - 25'824.95	21.57	20.30	19.01	17.69	16.33	14.94
308'700 - 309'899	25'725 - 25'824.95	309'899 - 311'099	25'825 - 25'924.95	21.62	20.36	19.07	17.76	16.41	15.03
309'900 - 311'099	25'825 - 25'924.95	311'099 - 312'299	25'925 - 26'024.95	21.67	20.41	19.13	17.82	16.49	15.11
311'100 - 312'299	25'925 - 26'024.95	312'299 - 313'499	26'025 - 26'124.95	21.72	20.47	19.19	17.90	16.56	15.19
312'300 - 313'499	26'025 - 26'124.95	313'499 - 314'699	26'125 - 26'224.95	21.77	20.52	19.25	17.96	16.64	15.28
313'500 - 314'699	26'125 - 26'224.95	314'699 - 315'899	26'225 - 26'324.95	21.82	20.58	19.32	18.03	16.71	15.36
314'700 - 315'899	26'225 - 26'324.95	315'899 - 317'099	26'325 - 26'424.95	21.88	20.63	19.38	18.10	16.79	15.44
315'900 - 317'099	26'325 - 26'424.95	317'099 - 318'299	26'425 - 26'524.95	21.93	20.68	19.43	18.16	16.86	15.52
317'100 - 318'299	26'425 - 26'524.95	318'299 - 319'499	26'525 - 26'624.95	21.98	20.74	19.50	18.23	16.94	15.60
318'300 - 319'499	26'525 - 26'624.95	319'499 - 320'699	26'625 - 26'724.95	22.03	20.79	19.56	18.30	17.01	15.69
319'500 - 320'699	26'625 - 26'724.95	320'699 - 321'899	26'725 - 26'824.95	22.08	20.84	19.61	18.36	17.08	15.76
320'700 - 321'899	26'725 - 26'824.95	321'899 - 323'099	26'825 - 26'924.95	22.13	20.89	19.67	18.43	17.15	15.84
321'900 - 323'099	26'825 - 26'924.95	323'099 - 324'299	26'925 - 27'024.95	22.18	20.95	19.73	18.49	17.22	15.92
323'100 - 324'299	26'925 - 27'024.95	324'299 - 325'499	27'025 - 27'124.95	22.23	20.99	19.78	18.55	17.29	16.00
324'300 - 325'499	27'025 - 27'124.95	325'499 - 326'699	27'125 - 27'224.95	22.28	21.05	19.84	18.62	17.36	16.07
325'500 - 326'699	27'125 - 27'224.95	326'699 - 327'899	27'225 - 27'324.95	22.33	21.09	19.90	18.68	17.43	16.15
326'700 - 327'899	27'225 - 27'324.95	327'899 - 329'099	27'325 - 27'424.95	22.38	21.15	19.95	18.74	17.50	16.22
327'900 - 329'099	27'325 - 27'424.95	329'099 - 330'299	27'425 - 27'524.95	22.43	21.20	20.01	18.80	17.57	16.30
329'100 - 330'299	27'425 - 27'524.95	330'299 - 331'499	27'525 - 27'624.95	22.47	21.24	20.06	18.86	17.63	16.37
330'300 - 331'499	27'525 - 27'624.95	331'499 - 332'699	27'625 - 27'724.95	22.52	21.30	20.12	18.92	17.70	16.45
331'500 - 332'699	27'625 - 27'724.95	332'699 - 333'899	27'725 - 27'824.95	22.57	21.35	20.17	18.98	17.77	16.52
332'700 - 333'899	27'725 - 27'824.95	333'899 - 335'099	27'825 - 27'924.95	22.61	21.40	20.22	19.04	17.83	16.59
333'900 - 335'099	27'825 - 27'924.95	335'099 - 336'299	27'925 - 28'024.95	22.66	21.46	20.28	19.10	17.90	16.66
335'100 - 336'299	27'925 - 28'024.95	336'299 - 337'499	28'025 - 28'124.95	22.71	21.51	20.33	19.16	17.96	16.74
336'300 - 337'499	28'025 - 28'124.95	337'499 - 338'699	28'125 - 28'224.95	22.75	21.56	20.38	19.22	18.02	16.80
337'500 - 338'699	28'125 - 28'224.95	338'699 - 339'899	28'225 - 28'324.95	22.80	21.61	20.44	19.27	18.09	16.87
338'700 - 339'899	28'225 - 28'324.95	339'899 - 341'099	28'325 - 28'424.95	22.84	21.66	20.49	19.33	18.15	16.95
339'900 - 341'099	28'325 - 28'424.95	341'099 - 342'299	28'425 - 28'524.95	22.89	21.71	20.54	19.39	18.21	17.01
341'100 - 342'299	28'425 - 28'524.95	342'299 - 343'499	28'525 - 28'624.95	22.93	21.76	20.59	19.44	18.28	17.08
342'300 - 343'499	28'525 - 28'624.95	343'499 - 344'699	28'625 - 28'724.95	22.97	21.81	20.64	19.50	18.34	17.15
343'500 - 344'699	28'625 - 28'724.95	344'699 - 345'899	28'725 - 28'824.95	23.02	21.86	20.69	19.55	18.40	17.21
344'700 - 345'899	28'725 - 28'824.95	345'899 - 347'099	28'825 - 28'924.95	23.06	21.91	20.74	19.61	18.46	17.28
345'900 - 347'099	28'825 - 28'924.95	347'099 - 348'299	28'925 - 29'024.95	23.10	21.95	20.79	19.66	18.52	17.34
347'100 - 348'299	28'925 - 29'024.95	348'299 - 349'499	29'025 - 29'124.95	23.15	22.00	20.84	19.72	18.58	17.41
348'300 - 349'499	29'025 - 29'124.95	349'499 - 350'699	29'125 - 29'224.95	23.19	22.05	20.89	19.77	18.64	17.48
349'500 - 350'699	29'125 - 29'224.95			23.23	22.10	20.94	19.82	18.69	17.54

TRANCHES BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2025				TAUX BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2025					
Revenus cumulés du couple				Cr0	Cr1	Cr2	Cr3	Cr4	Cr5
Année fr.	Mois fr.	Marié et les 2 conjoints travaillent							
		0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %		
350'700 - 351'899	29'225 - 29'324.95	23.27	22.14	21.00	19.88	18.75	17.61		
351'900 - 353'099	29'325 - 29'424.95	23.32	22.19	21.05	19.93	18.81	17.67		
353'100 - 354'299	29'425 - 29'524.95	23.36	22.24	21.10	19.98	18.87	17.73		
354'300 - 355'499	29'525 - 29'624.95	23.40	22.28	21.15	20.03	18.93	17.79		
355'500 - 356'699	29'625 - 29'724.95	23.44	22.33	21.20	20.09	18.98	17.86		
356'700 - 357'899	29'725 - 29'824.95	23.48	22.37	21.25	20.13	19.04	17.92		
357'900 - 359'099	29'825 - 29'924.95	23.52	22.42	21.30	20.19	19.09	17.98		
359'100 - 360'299	29'925 - 30'024.95	23.56	22.46	21.35	20.23	19.15	18.04		
360'300 - 361'499	30'025 - 30'124.95	23.60	22.51	21.40	20.28	19.20	18.10		
361'500 - 362'699	30'125 - 30'224.95	23.64	22.55	21.45	20.34	19.26	18.16		
362'700 - 363'899	30'225 - 30'324.95	23.67	22.59	21.49	20.38	19.31	18.21		
363'900 - 365'099	30'325 - 30'424.95	23.71	22.64	21.54	20.43	19.36	18.27		
365'100 - 366'299	30'425 - 30'524.95	23.75	22.68	21.59	20.49	19.42	18.33		
366'300 - 367'499	30'525 - 30'624.95	23.79	22.72	21.64	20.54	19.47	18.39		
367'500 - 368'699	30'625 - 30'724.95	23.83	22.77	21.69	20.59	19.52	18.45		
368'700 - 369'899	30'725 - 30'824.95	23.87	22.81	21.73	20.64	19.58	18.51		
369'900 - 371'099	30'825 - 30'924.95	23.90	22.85	21.78	20.69	19.63	18.56		
371'100 - 372'299	30'925 - 31'024.95	23.94	22.89	21.83	20.74	19.68	18.62		
372'300 - 373'499	31'025 - 31'124.95	23.98	22.93	21.87	20.79	19.73	18.67		
373'500 - 374'699	31'125 - 31'224.95	24.01	22.97	21.92	20.84	19.78	18.73		
374'700 - 375'899	31'225 - 31'324.95	24.05	23.01	21.96	20.89	19.83	18.78		
375'900 - 377'099	31'325 - 31'424.95	24.08	23.05	22.01	20.94	19.88	18.84		
377'100 - 378'299	31'425 - 31'524.95	24.12	23.09	22.05	20.99	19.93	18.89		
378'300 - 379'499	31'525 - 31'624.95	24.16	23.13	22.10	21.04	19.98	18.95		
379'500 - 380'699	31'625 - 31'724.95	24.19	23.17	22.14	21.09	20.02	19.00		
380'700 - 381'899	31'725 - 31'824.95	24.23	23.21	22.18	21.14	20.07	19.05		
381'900 - 383'099	31'825 - 31'924.95	24.26	23.25	22.23	21.19	20.12	19.10		
383'100 - 384'299	31'925 - 32'024.95	24.30	23.29	22.27	21.23	20.17	19.15		
384'300 - 385'499	32'025 - 32'124.95	24.33	23.33	22.31	21.28	20.23	19.21		
385'500 - 386'699	32'125 - 32'224.95	24.37	23.37	22.36	21.33	20.28	19.26		
386'700 - 387'899	32'225 - 32'324.95	24.40	23.40	22.40	21.37	20.33	19.31		
387'900 - 389'099	32'325 - 32'424.95	24.43	23.44	22.44	21.42	20.38	19.36		
389'100 - 390'299	32'425 - 32'524.95	24.47	23.48	22.48	21.46	20.43	19.41		
390'300 - 391'499	32'525 - 32'624.95	24.50	23.52	22.52	21.51	20.48	19.46		
391'500 - 392'699	32'625 - 32'724.95	24.53	23.56	22.56	21.56	20.53	19.51		
392'700 - 393'899	32'725 - 32'824.95	24.57	23.59	22.60	21.60	20.58	19.56		
393'900 - 395'099	32'825 - 32'924.95	24.60	23.63	22.64	21.64	20.63	19.61		
395'100 - 396'299	32'925 - 33'024.95	24.63	23.67	22.68	21.69	20.68	19.66		
396'300 - 397'499	33'025 - 33'124.95	24.66	23.70	22.72	21.73	20.72	19.70		
397'500 - 398'699	33'125 - 33'224.95	24.70	23.74	22.76	21.78	20.77	19.75		
398'700 - 399'899	33'225 - 33'324.95	24.73	23.77	22.80	21.82	20.82	19.80		
399'900 - 401'099	33'325 - 33'424.95	24.76	23.81	22.84	21.86	20.87	19.85		
401'100 - 402'299	33'425 - 33'524.95	24.79	23.84	22.88	21.91	20.91	19.90		
402'300 - 403'499	33'525 - 33'624.95	24.82	23.88	22.92	21.95	20.96	19.95		
403'500 - 404'699	33'625 - 33'724.95	24.85	23.91	22.96	21.99	21.00	20.00		
404'700 - 405'899	33'725 - 33'824.95	24.88	23.95	23.00	22.03	21.05	20.05		
405'900 - 407'099	33'825 - 33'924.95	24.91	23.98	23.03	22.07	21.10	20.10		
407'100 - 408'299	33'925 - 34'024.95	24.95	24.01	23.07	22.11	21.14	20.15		
408'300 - 409'499	34'025 - 34'124.95	24.98	24.05	23.11	22.16	21.19	20.20		
409'500 - 410'699	34'125 - 34'224.95	25.00	24.08	23.14	22.20	21.23	20.25		
410'700 - 411'899	34'225 - 34'324.95	25.04	24.11	23.18	22.24	21.28	20.30		
411'900 - 413'099	34'325 - 34'424.95	25.07	24.15	23.22	22.28	21.32	20.35		
413'100 - 414'299	34'425 - 34'524.95	25.10	24.18	23.25	22.32	21.36	20.39		
414'300 - 415'499	34'525 - 34'624.95	25.13	24.21	23.29	22.36	21.41	20.44		
415'500 - 416'699	34'625 - 34'724.95	25.17	24.25	23.33	22.40	21.45	20.49		
416'700 - 417'899	34'725 - 34'824.95	25.20	24.28	23.36	22.44	21.49	20.54		
417'900 - 419'099	34'825 - 34'924.95	25.23	24.31	23.40	22.48	21.54	20.58		
419'100 - 420'299	34'925 - 35'024.95	25.26	24.34	23.43	22.51	21.58	20.63		
420'300 - 421'499	35'025 - 35'124.95	25.29	24.37	23.47	22.55	21.62	20.67		
421'500 - 422'699	35'125 - 35'224.95	25.32	24.41	23.51	22.59	21.66	20.72		
422'700 - 423'899	35'225 - 35'324.95	25.35	24.44	23.54	22.63	21.70	20.76		
423'900 - 425'099	35'325 - 35'424.95	25.38	24.47	23.57	22.67	21.75	20.81		
425'100 - 426'299	35'425 - 35'524.95	25.41	24.50	23.61	22.71	21.79	20.86		
426'300 - 427'499	35'525 - 35'624.95	25.44	24.53	23.64	22.74	21.83	20.90		
427'500 - 428'699	35'625 - 35'724.95	25.47	24.56	23.68	22.78	21.87	20.94		
428'700 - 429'899	35'725 - 35'824.95	25.51	24.60	23.71	22.82	21.91	20.99		
429'900 - 431'099	35'825 - 35'924.95	25.53	24.63	23.74	22.85	21.95	21.03		
431'100 - 432'299	35'925 - 36'024.95	25.56	24.66	23.78	22.89	21.99	21.08		
432'300 - 433'499	36'025 - 36'124.95	25.59	24.69	23.81	22.92	22.03	21.12		
433'500 - 434'699	36'125 - 36'224.95	25.62	24.72	23.84	22.96	22.07	21.16		
434'700 - 435'899	36'225 - 36'324.95	25.65	24.76	23.88	23.00	22.11	21.20		
435'900 - 437'099	36'325 - 36'424.95	25.68	24.79	23.91	23.03	22.15	21.24		
437'100 - 438'299	36'425 - 36'524.95	25.71	24.82	23.94	23.07	22.19	21.29		
438'300 - 439'499	36'525 - 36'624.95	25.74	24.85	23.97	23.11	22.22	21.33		
439'500 - 440'699	36'625 - 36'724.95	25.76	24.88	24.00	23.14	22.26	21.37		
440'700 - 441'899	36'725 - 36'824.95	25.79	24.92	24.04	23.17	22.30	21.41		

TRANCHES BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2025				TAUX BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2025					
Revenus cumulés du couple				Cr0	Cr1	Cr2	Cr3	Cr4	Cr5
Année fr.	Mois fr.			Marié et les 2 conjoints travaillent					
				0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %
441'900 - 443'099	36'825 - 36'924.95			25.82	24.95	24.07	23.21	22.34	21.45
443'100 - 444'299	36'925 - 37'024.95			25.85	24.98	24.10	23.24	22.37	21.49
444'300 - 445'499	37'025 - 37'124.95			25.88	25.01	24.13	23.28	22.41	21.54
445'500 - 446'699	37'125 - 37'224.95			25.91	25.04	24.16	23.31	22.45	21.58
446'700 - 447'899	37'225 - 37'324.95			25.93	25.07	24.19	23.34	22.49	21.61
447'900 - 449'099	37'325 - 37'424.95			25.96	25.10	24.23	23.38	22.52	21.66
449'100 - 450'299	37'425 - 37'524.95			25.99	25.13	24.26	23.41	22.56	21.69
450'300 - 451'499	37'525 - 37'624.95			26.01	25.16	24.29	23.44	22.60	21.73
451'500 - 452'699	37'625 - 37'724.95			26.04	25.19	24.33	23.48	22.63	21.77
452'700 - 453'899	37'725 - 37'824.95			26.07	25.22	24.36	23.51	22.67	21.81
453'900 - 455'099	37'825 - 37'924.95			26.09	25.25	24.39	23.54	22.70	21.85
455'100 - 456'299	37'925 - 38'024.95			26.12	25.28	24.42	23.58	22.74	21.89
456'300 - 457'499	38'025 - 38'124.95			26.15	25.31	24.45	23.61	22.77	21.93
457'500 - 458'699	38'125 - 38'224.95			26.17	25.34	24.49	23.64	22.81	21.97
458'700 - 459'899	38'225 - 38'324.95			26.20	25.36	24.52	23.67	22.84	22.00
459'900 - 461'099	38'325 - 38'424.95			26.22	25.39	24.55	23.70	22.88	22.04
461'100 - 462'299	38'425 - 38'524.95			26.25	25.42	24.58	23.74	22.91	22.08
462'300 - 463'499	38'525 - 38'624.95			26.28	25.45	24.61	23.76	22.94	22.11
463'500 - 464'699	38'625 - 38'724.95			26.30	25.48	24.64	23.80	22.98	22.15
464'700 - 465'899	38'725 - 38'824.95			26.33	25.51	24.67	23.83	23.01	22.19
465'900 - 467'099	38'825 - 38'924.95			26.35	25.53	24.70	23.87	23.05	22.22
467'100 - 468'299	38'925 - 39'024.95			26.38	25.56	24.73	23.90	23.08	22.26
468'300 - 469'499	39'025 - 39'124.95			26.41	25.59	24.77	23.93	23.11	22.30
469'500 - 470'699	39'125 - 39'224.95			26.43	25.61	24.79	23.96	23.15	22.33
470'700 - 471'899	39'225 - 39'324.95			26.46	25.64	24.83	24.00	23.18	22.37
471'900 - 473'099	39'325 - 39'424.95			26.48	25.67	24.86	24.03	23.21	22.40
473'100 - 474'299	39'425 - 39'524.95			26.51	25.70	24.88	24.06	23.24	22.44
474'300 - 475'499	39'525 - 39'624.95			26.53	25.72	24.91	24.09	23.28	22.47
475'500 - 476'699	39'625 - 39'724.95			26.56	25.75	24.94	24.13	23.31	22.51
476'700 - 477'899	39'725 - 39'824.95			26.58	25.78	24.97	24.16	23.34	22.54
477'900 - 479'099	39'825 - 39'924.95			26.61	25.80	25.00	24.19	23.37	22.58
479'100 - 480'299	39'925 - 40'024.95			26.63	25.83	25.03	24.22	23.40	22.61
480'300 - 481'499	40'025 - 40'124.95			26.66	25.86	25.06	24.25	23.44	22.64
481'500 - 482'699	40'125 - 40'224.95			26.68	25.88	25.09	24.28	23.47	22.68
482'700 - 483'899	40'225 - 40'324.95			26.70	25.91	25.11	24.31	23.50	22.71
483'900 - 485'099	40'325 - 40'424.95			26.73	25.94	25.14	24.35	23.54	22.75
485'100 - 486'299	40'425 - 40'524.95			26.75	25.96	25.17	24.38	23.57	22.78
486'300 - 487'499	40'525 - 40'624.95			26.77	25.99	25.20	24.41	23.60	22.81
487'500 - 488'699	40'625 - 40'724.95			26.80	26.01	25.23	24.44	23.64	22.85
488'700 - 489'899	40'725 - 40'824.95			26.82	26.04	25.26	24.47	23.67	22.88
489'900 - 491'099	40'825 - 40'924.95			26.85	26.07	25.28	24.50	23.70	22.91
491'100 - 492'299	40'925 - 41'024.95			26.87	26.09	25.31	24.53	23.73	22.94
492'300 - 493'499	41'025 - 41'124.95			26.89	26.12	25.34	24.55	23.76	22.97
493'500 - 494'699	41'125 - 41'224.95			26.92	26.14	25.36	24.58	23.80	23.01
494'700 - 495'899	41'225 - 41'324.95			26.94	26.17	25.39	24.62	23.83	23.04
495'900 - 497'099	41'325 - 41'424.95			26.96	26.19	25.42	24.64	23.86	23.07
497'100 - 498'299	41'425 - 41'524.95			26.98	26.22	25.44	24.67	23.89	23.10
498'300 - 499'499	41'525 - 41'624.95			27.01	26.24	25.47	24.70	23.92	23.14
499'500 - 500'699	41'625 - 41'724.95			27.03	26.27	25.50	24.73	23.95	23.17
500'700 - 501'899	41'725 - 41'824.95			27.05	26.29	25.53	24.76	23.99	23.20
501'900 - 503'099	41'825 - 41'924.95			27.07	26.32	25.55	24.79	24.02	23.24
503'100 - 504'299	41'925 - 42'024.95			27.09	26.34	25.58	24.81	24.05	23.27
504'300 - 505'499	42'025 - 42'124.95			27.12	26.37	25.61	24.84	24.08	23.30
505'500 - 506'699	42'125 - 42'224.95			27.14	26.39	25.63	24.87	24.11	23.34
506'700 - 507'899	42'225 - 42'324.95			27.16	26.41	25.66	24.90	24.14	23.37
507'900 - 509'099	42'325 - 42'424.95			27.18	26.44	25.68	24.93	24.17	23.40
509'100 - 510'299	42'425 - 42'524.95			27.20	26.46	25.71	24.95	24.20	23.43
510'300 - 511'499	42'525 - 42'624.95			27.23	26.48	25.74	24.98	24.23	23.46
511'500 - 512'699	42'625 - 42'724.95			27.25	26.51	25.76	25.01	24.26	23.50
512'700 - 513'899	42'725 - 42'824.95			27.27	26.53	25.79	25.03	24.29	23.53
513'900 - 515'099	42'825 - 42'924.95			27.29	26.55	25.81	25.06	24.32	23.56
515'100 - 516'299	42'925 - 43'024.95			27.31	26.58	25.84	25.09	24.35	23.59
516'300 - 517'499	43'025 - 43'124.95			27.33	26.60	25.86	25.12	24.37	23.62
517'500 - 518'699	43'125 - 43'224.95			27.35	26.62	25.89	25.15	24.40	23.65
518'700 - 519'899	43'225 - 43'324.95			27.37	26.65	25.91	25.17	24.43	23.68
519'900 - 521'099	43'325 - 43'424.95			27.39	26.67	25.94	25.20	24.46	23.71
521'100 - 522'299	43'425 - 43'524.95			27.41	26.69	25.96	25.23	24.49	23.75
522'300 - 523'499	43'525 - 43'624.95			27.43	26.71	25.99	25.25	24.51	23.77
523'500 - 524'699	43'625 - 43'724.95			27.45	26.74	26.01	25.28	24.54	23.81
524'700 - 525'899	43'725 - 43'824.95			27.48	26.76	26.04	25.31	24.57	23.84
525'900 - 527'099	43'825 - 43'924.95			27.49	26.78	26.06	25.33	24.60	23.86
527'100 - 528'299	43'925 - 44'024.95			27.52	26.80	26.09	25.36	24.63	23.90
528'300 - 529'499	44'025 - 44'124.95			27.54	26.83	26.11	25.39	24.66	23.93
529'500 - 530'699	44'125 - 44'224.95			27.55	26.85	26.13	25.41	24.68	23.95
530'700 - 531'899	44'225 - 44'324.95			27.58	26.87	26.16	25.44	24.71	23.98
531'900 - 533'099	44'325 - 44'424.95			27.60	26.89	26.18	25.46	24.74	24.01

TRANCHES BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2025				TAUX BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2025					
Revenus cumulés du couple				Cr0	Cr1	Cr2	Cr3	Cr4	Cr5
Année fr.	Mois fr.			Marié et les 2 conjoints travaillent					
				0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %
533'100 -	534'299	44'425 -	44'524.95	27.61	26.91	26.20	25.49	24.76	24.04
534'300 -	535'499	44'525 -	44'624.95	27.63	26.93	26.23	25.51	24.79	24.07
535'500 -	536'699	44'625 -	44'724.95	27.65	26.96	26.25	25.54	24.82	24.10
536'700 -	537'899	44'725 -	44'824.95	27.67	26.98	26.27	25.56	24.85	24.13
537'900 -	539'099	44'825 -	44'924.95	27.69	27.00	26.30	25.59	24.88	24.16
539'100 -	540'299	44'925 -	45'024.95	27.71	27.02	26.32	25.61	24.90	24.19
540'300 -	541'499	45'025 -	45'124.95	27.73	27.04	26.34	25.64	24.93	24.21
541'500 -	542'699	45'125 -	45'224.95	27.75	27.06	26.37	25.67	24.96	24.24
542'700 -	543'899	45'225 -	45'324.95	27.77	27.08	26.39	25.69	24.98	24.27
543'900 -	545'099	45'325 -	45'424.95	27.79	27.10	26.41	25.71	25.01	24.30
545'100 -	546'299	45'425 -	45'524.95	27.81	27.12	26.43	25.74	25.04	24.33
546'300 -	547'499	45'525 -	45'624.95	27.82	27.14	26.46	25.76	25.06	24.35
547'500 -	548'699	45'625 -	45'724.95	27.84	27.16	26.48	25.79	25.09	24.38
548'700 -	549'899	45'725 -	45'824.95	27.86	27.19	26.50	25.81	25.12	24.41
549'900 -	551'099	45'825 -	45'924.95	27.88	27.20	26.52	25.83	25.14	24.44
551'100 -	552'299	45'925 -	46'024.95	27.90	27.22	26.55	25.86	25.17	24.47
552'300 -	553'499	46'025 -	46'124.95	27.92	27.24	26.57	25.88	25.19	24.49
553'500 -	554'699	46'125 -	46'224.95	27.93	27.26	26.59	25.91	25.22	24.52
554'700 -	555'899	46'225 -	46'324.95	27.95	27.28	26.61	25.93	25.24	24.55
555'900 -	557'099	46'325 -	46'424.95	27.97	27.30	26.63	25.95	25.27	24.57
557'100 -	558'299	46'425 -	46'524.95	27.99	27.32	26.65	25.98	25.29	24.60
558'300 -	559'499	46'525 -	46'624.95	28.01	27.34	26.68	26.00	25.32	24.63
559'500 -	560'699	46'625 -	46'724.95	28.02	27.36	26.69	26.02	25.34	24.65
560'700 -	561'899	46'725 -	46'824.95	28.04	27.38	26.72	26.05	25.37	24.68
561'900 -	563'099	46'825 -	46'924.95	28.06	27.40	26.74	26.07	25.39	24.71
563'100 -	564'299	46'925 -	47'024.95	28.08	27.42	26.76	26.09	25.42	24.73
564'300 -	565'499	47'025 -	47'124.95	28.09	27.44	26.78	26.11	25.44	24.76
565'500 -	566'699	47'125 -	47'224.95	28.11	27.46	26.80	26.14	25.47	24.79
566'700 -	567'899	47'225 -	47'324.95	28.13	27.48	26.82	26.16	25.49	24.81
567'900 -	569'099	47'325 -	47'424.95	28.15	27.50	26.84	26.18	25.51	24.84
569'100 -	570'299	47'425 -	47'524.95	28.16	27.51	26.86	26.20	25.54	24.87
570'300 -	571'499	47'525 -	47'624.95	28.18	27.53	26.88	26.23	25.56	24.89
571'500 -	572'699	47'625 -	47'724.95	28.20	27.55	26.90	26.25	25.59	24.92
572'700 -	573'899	47'725 -	47'824.95	28.21	27.57	26.92	26.27	25.61	24.94
573'900 -	575'099	47'825 -	47'924.95	28.23	27.59	26.94	26.29	25.63	24.97
575'100 -	576'299	47'925 -	48'024.95	28.25	27.61	26.96	26.31	25.66	24.99
576'300 -	577'499	48'025 -	48'124.95	28.26	27.63	26.98	26.33	25.68	25.02
577'500 -	578'699	48'125 -	48'224.95	28.28	27.64	27.00	26.36	25.70	25.04
578'700 -	579'899	48'225 -	48'324.95	28.30	27.66	27.02	26.38	25.73	25.07
579'900 -	581'099	48'325 -	48'424.95	28.31	27.68	27.04	26.40	25.75	25.09
581'100 -	582'299	48'425 -	48'524.95	28.33	27.70	27.06	26.42	25.77	25.12
582'300 -	583'499	48'525 -	48'624.95	28.35	27.72	27.08	26.44	25.79	25.14
583'500 -	584'699	48'625 -	48'724.95	28.36	27.73	27.10	26.46	25.82	25.17
584'700 -	585'899	48'725 -	48'824.95	28.38	27.75	27.12	26.48	25.84	25.19
585'900 -	587'099	48'825 -	48'924.95	28.39	27.77	27.14	26.50	25.86	25.22
587'100 -	588'299	48'925 -	49'024.95	28.41	27.79	27.16	26.53	25.89	25.24
588'300 -	589'499	49'025 -	49'124.95	28.43	27.81	27.18	26.55	25.91	25.27
589'500 -	590'699	49'125 -	49'224.95	28.44	27.82	27.20	26.57	25.93	25.29
590'700 -	591'899	49'225 -	49'324.95	28.46	27.84	27.22	26.59	25.95	25.31
591'900 -	593'099	49'325 -	49'424.95	28.48	27.86	27.24	26.61	25.98	25.34
593'100 -	594'299	49'425 -	49'524.95	28.49	27.87	27.25	26.63	26.00	25.36
594'300 -	595'499	49'525 -	49'624.95	28.51	27.89	27.27	26.65	26.02	25.38
595'500 -	596'699	49'625 -	49'724.95	28.52	27.91	27.29	26.67	26.04	25.41
596'700 -	597'899	49'725 -	49'824.95	28.54	27.93	27.31	26.69	26.06	25.43
597'900 -	599'099	49'825 -	49'924.95	28.55	27.94	27.33	26.71	26.08	25.45
599'100 -	600'299	49'925 -	50'024.95	28.57	27.96	27.35	26.73	26.10	25.48
600'300 -	601'499	50'025 -	50'124.95	28.58	27.98	27.36	26.75	26.13	25.50
601'500 -	602'699	50'125 -	50'224.95	28.60	27.99	27.38	26.77	26.15	25.52
602'700 -	603'899	50'225 -	50'324.95	28.61	28.01	27.40	26.79	26.17	25.54
603'900 -	605'099	50'325 -	50'424.95	28.63	28.03	27.42	26.81	26.19	25.57
605'100 -	606'299	50'425 -	50'524.95	28.64	28.04	27.44	26.83	26.21	25.59
606'300 -	607'499	50'525 -	50'624.95	28.66	28.06	27.45	26.85	26.23	25.61
607'500 -	608'699	50'625 -	50'724.95	28.67	28.08	27.47	26.87	26.25	25.64
608'700 -	609'899	50'725 -	50'824.95	28.69	28.09	27.49	26.89	26.28	25.66
609'900 -	611'099	50'825 -	50'924.95	28.70	28.11	27.51	26.90	26.29	25.68
611'100 -	612'299	50'925 -	51'024.95	28.72	28.12	27.53	26.92	26.32	25.70
612'300 -	613'499	51'025 -	51'124.95	28.73	28.14	27.54	26.94	26.34	25.72
613'500 -	614'699	51'125 -	51'224.95	28.75	28.16	27.56	26.96	26.36	25.75
614'700 -	615'899	51'225 -	51'324.95	28.76	28.17	27.58	26.98	26.38	25.77
615'900 -	617'099	51'325 -	51'424.95	28.78	28.19	27.60	27.00	26.40	25.79
617'100 -	618'299	51'425 -	51'524.95	28.79	28.20	27.61	27.02	26.42	25.81
618'300 -	619'499	51'525 -	51'624.95	28.81	28.22	27.63	27.04	26.44	25.83
619'500 -	620'699	51'625 -	51'724.95	28.82	28.24	27.65	27.05	26.46	25.85
620'700 -	621'899	51'725 -	51'824.95	28.83	28.25	27.67	27.07	26.48	25.88
621'900 -	623'099	51'825 -	51'924.95	28.85	28.27	27.68	27.09	26.50	25.90
623'100 -	624'299	51'925 -	52'024.95	28.86	28.28	27.70	27.11	26.52	25.92

TRANCHES BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2025				TAUX BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2025					
Revenus cumulés du couple				Cr0	Cr1	Cr2	Cr3	Cr4	Cr5
Année fr.	Mois fr.			Marié et les 2 conjoints travaillent					
				0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %
624'300 - 625'499	52'025 - 52'124.95			28.88	28.30	27.72	27.13	26.54	25.94
625'500 - 626'699	52'125 - 52'224.95			28.89	28.31	27.73	27.15	26.56	25.96
626'700 - 627'899	52'225 - 52'324.95			28.90	28.33	27.75	27.16	26.58	25.98
627'900 - 629'099	52'325 - 52'424.95			28.92	28.34	27.77	27.18	26.60	26.00
629'100 - 630'299	52'425 - 52'524.95			28.93	28.36	27.78	27.20	26.61	26.02
630'300 - 631'499	52'525 - 52'624.95			28.95	28.37	27.80	27.22	26.63	26.04
631'500 - 632'699	52'625 - 52'724.95			28.96	28.39	27.82	27.24	26.65	26.07
632'700 - 633'899	52'725 - 52'824.95			28.97	28.40	27.83	27.25	26.67	26.08
633'900 - 635'099	52'825 - 52'924.95			28.99	28.42	27.85	27.27	26.69	26.11
635'100 - 636'299	52'925 - 53'024.95			29.00	28.44	27.87	27.29	26.71	26.13
636'300 - 637'499	53'025 - 53'124.95			29.01	28.45	27.88	27.31	26.73	26.15
637'500 - 638'699	53'125 - 53'224.95			29.03	28.46	27.90	27.32	26.75	26.17
638'700 - 639'899	53'225 - 53'324.95			29.04	28.48	27.91	27.34	26.77	26.19
639'900 - 641'099	53'325 - 53'424.95			29.06	28.49	27.93	27.36	26.78	26.21
641'100 - 642'299	53'425 - 53'524.95			29.07	28.51	27.95	27.38	26.80	26.23
642'300 - 643'499	53'525 - 53'624.95			29.08	28.52	27.96	27.39	26.82	26.25
643'500 - 644'699	53'625 - 53'724.95			29.10	28.54	27.98	27.41	26.84	26.27
644'700 - 645'899	53'725 - 53'824.95			29.11	28.55	27.99	27.43	26.86	26.29
645'900 - 647'099	53'825 - 53'924.95			29.12	28.57	28.01	27.44	26.88	26.30
647'100 - 648'299	53'925 - 54'024.95			29.14	28.58	28.02	27.46	26.90	26.33
648'300 - 649'499	54'025 - 54'124.95			29.15	28.60	28.04	27.48	26.91	26.35
649'500 - 651'899	54'125 - 54'324.95			29.17	28.62	28.06	27.50	26.94	26.37
651'900 - 654'299	54'325 - 54'524.95			29.20	28.65	28.09	27.54	26.98	26.41
654'300 - 656'699	54'525 - 54'724.95			29.22	28.67	28.12	27.57	27.01	26.45
656'700 - 659'099	54'725 - 54'924.95			29.25	28.70	28.15	27.60	27.05	26.49
659'100 - 661'499	54'925 - 55'124.95			29.28	28.73	28.18	27.64	27.08	26.53
661'500 - 663'899	55'125 - 55'324.95			29.30	28.76	28.21	27.67	27.12	26.56
663'900 - 666'299	55'325 - 55'524.95			29.33	28.78	28.24	27.70	27.15	26.60
666'300 - 668'699	55'525 - 55'724.95			29.35	28.81	28.27	27.73	27.19	26.64
668'700 - 671'099	55'725 - 55'924.95			29.38	28.84	28.30	27.76	27.22	26.67
671'100 - 673'499	55'925 - 56'124.95			29.40	28.87	28.33	27.79	27.25	26.71
673'500 - 675'899	56'125 - 56'324.95			29.43	28.89	28.36	27.82	27.29	26.74
675'900 - 678'299	56'325 - 56'524.95			29.46	28.92	28.39	27.86	27.32	26.78
678'300 - 680'699	56'525 - 56'724.95			29.48	28.95	28.42	27.89	27.35	26.82
680'700 - 683'099	56'725 - 56'924.95			29.50	28.97	28.44	27.92	27.39	26.85
683'100 - 685'499	56'925 - 57'124.95			29.53	29.00	28.47	27.95	27.42	26.89
685'500 - 687'899	57'125 - 57'324.95			29.55	29.03	28.50	27.98	27.45	26.92
687'900 - 690'299	57'325 - 57'524.95			29.58	29.05	28.53	28.01	27.48	26.95
690'300 - 692'699	57'525 - 57'724.95			29.60	29.08	28.56	28.04	27.51	26.99
692'700 - 695'099	57'725 - 57'924.95			29.63	29.11	28.59	28.07	27.55	27.02
695'100 - 697'499	57'925 - 58'124.95			29.66	29.13	28.61	28.09	27.58	27.06
697'500 - 699'899	58'125 - 58'324.95			29.69	29.16	28.64	28.12	27.61	27.09
699'900 - 702'299	58'325 - 58'524.95			29.72	29.18	28.67	28.15	27.64	27.12
702'300 - 704'699	58'525 - 58'724.95			29.74	29.21	28.70	28.18	27.67	27.15
704'700 - 707'099	58'725 - 58'924.95			29.77	29.23	28.72	28.21	27.70	27.19
707'100 - 709'499	58'925 - 59'124.95			29.80	29.26	28.75	28.24	27.73	27.22
709'500 - 711'899	59'125 - 59'324.95			29.82	29.29	28.78	28.27	27.76	27.25
711'900 - 714'299	59'325 - 59'524.95			29.85	29.32	28.80	28.30	27.79	27.28
714'300 - 716'699	59'525 - 59'724.95			29.88	29.35	28.83	28.33	27.82	27.31
716'700 - 719'099	59'725 - 59'924.95			29.90	29.38	28.86	28.35	27.85	27.35
719'100 - 721'499	59'925 - 60'124.95			29.93	29.40	28.88	28.38	27.88	27.38
721'500 - 723'899	60'125 - 60'324.95			29.96	29.43	28.91	28.41	27.91	27.41
723'900 - 726'299	60'325 - 60'524.95			29.98	29.46	28.93	28.44	27.94	27.44
726'300 - 728'699	60'525 - 60'724.95			30.01	29.49	28.97	28.47	27.97	27.47
728'700 - 731'099	60'725 - 60'924.95			30.03	29.52	28.99	28.49	28.00	27.50
731'100 - 733'499	60'925 - 61'124.95			30.06	29.54	29.02	28.52	28.02	27.53
733'500 - 735'899	61'125 - 61'324.95			30.08	29.57	29.05	28.55	28.05	27.56
735'900 - 738'299	61'325 - 61'524.95			30.11	29.60	29.08	28.57	28.08	27.59
738'300 - 740'699	61'525 - 61'724.95			30.13	29.62	29.11	28.60	28.11	27.62
740'700 - 743'099	61'725 - 61'924.95			30.16	29.65	29.14	28.63	28.14	27.65
743'100 - 745'499	61'925 - 62'124.95			30.18	29.68	29.17	28.66	28.17	27.68
745'500 - 747'899	62'125 - 62'324.95			30.21	29.70	29.20	28.69	28.20	27.71
747'900 - 750'299	62'325 - 62'524.95			30.23	29.73	29.22	28.72	28.22	27.74
750'300 - 752'699	62'525 - 62'724.95			30.25	29.75	29.25	28.75	28.25	27.77
752'700 - 755'099	62'725 - 62'924.95			30.28	29.78	29.28	28.78	28.28	27.80
755'100 - 757'499	62'925 - 63'124.95			30.30	29.81	29.31	28.80	28.30	27.83
757'500 - 759'899	63'125 - 63'324.95			30.32	29.83	29.33	28.83	28.33	27.85
759'900 - 762'299	63'325 - 63'524.95			30.35	29.86	29.36	28.86	28.36	27.88
762'300 - 764'699	63'525 - 63'724.95			30.37	29.88	29.39	28.89	28.39	27.91
764'700 - 767'099	63'725 - 63'924.95			30.39	29.91	29.41	28.92	28.42	27.94
767'100 - 769'499	63'925 - 64'124.95			30.42	29.93	29.44	28.95	28.45	27.97
769'500 - 771'899	64'125 - 64'324.95			30.44	29.96	29.47	28.98	28.48	28.00
771'900 - 774'299	64'325 - 64'524.95			30.46	29.98	29.49	29.01	28.51	28.02
774'300 - 776'699	64'525 - 64'724.95			30.48	30.00	29.52	29.03	28.54	28.05
776'700 - 779'099	64'725 - 64'924.95			30.51	30.03	29.55	29.06	28.57	28.08
779'100 - 781'499	64'925 - 65'124.95			30.53	30.05	29.57	29.09	28.60	28.11

TRANCHES BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2025				TAUX BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2025					
Revenus cumulés du couple				Cr0	Cr1	Cr2	Cr3	Cr4	Cr5
Année fr.	Mois fr.			Marié et les 2 conjoints travaillent					
				0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %
781'500 - 783'899	65'125 - 65'324.95			30.55	30.07	29.60	29.12	28.63	28.14
783'900 - 786'299	65'325 - 65'524.95			30.57	30.10	29.62	29.14	28.66	28.17
786'300 - 788'699	65'525 - 65'724.95			30.59	30.12	29.65	29.17	28.69	28.21
788'700 - 791'099	65'725 - 65'924.95			30.62	30.15	29.67	29.20	28.72	28.24
791'100 - 793'499	65'925 - 66'124.95			30.64	30.17	29.70	29.22	28.75	28.26
793'500 - 795'899	66'125 - 66'324.95			30.66	30.19	29.72	29.25	28.77	28.29
795'900 - 798'299	66'325 - 66'524.95			30.68	30.21	29.75	29.28	28.80	28.33
798'300 - 800'699	66'525 - 66'724.95			30.70	30.24	29.77	29.30	28.83	28.35
800'700 - 803'099	66'725 - 66'924.95			30.72	30.26	29.79	29.33	28.86	28.38
803'100 - 805'499	66'925 - 67'124.95			30.74	30.28	29.82	29.35	28.89	28.41
805'500 - 807'899	67'125 - 67'324.95			30.76	30.30	29.84	29.38	28.91	28.44
807'900 - 810'299	67'325 - 67'524.95			30.78	30.33	29.87	29.40	28.94	28.47
810'300 - 812'699	67'525 - 67'724.95			30.80	30.35	29.89	29.43	28.97	28.50
812'700 - 815'099	67'725 - 67'924.95			30.82	30.37	29.91	29.46	28.99	28.53
815'100 - 817'499	67'925 - 68'124.95			30.84	30.39	29.94	29.48	29.02	28.56
817'500 - 819'899	68'125 - 68'324.95			30.86	30.41	29.96	29.50	29.05	28.58
819'900 - 822'299	68'325 - 68'524.95			30.88	30.44	29.98	29.53	29.07	28.61
822'300 - 824'699	68'525 - 68'724.95			30.90	30.46	30.01	29.55	29.10	28.64
824'700 - 827'099	68'725 - 68'924.95			30.92	30.48	30.03	29.58	29.12	28.67
827'100 - 829'499	68'925 - 69'124.95			30.94	30.50	30.05	29.60	29.15	28.70
829'500 - 831'899	69'125 - 69'324.95			30.96	30.52	30.08	29.63	29.18	28.72
831'900 - 834'299	69'325 - 69'524.95			30.98	30.54	30.10	29.65	29.20	28.75
834'300 - 836'699	69'525 - 69'724.95			31.00	30.56	30.12	29.67	29.23	28.78
836'700 - 839'099	69'725 - 69'924.95			31.02	30.58	30.14	29.70	29.25	28.80
839'100 - 841'499	69'925 - 70'124.95			31.04	30.60	30.16	29.72	29.28	28.83
841'500 - 843'899	70'125 - 70'324.95			31.06	30.62	30.18	29.74	29.30	28.86
843'900 - 846'299	70'325 - 70'524.95			31.08	30.64	30.21	29.77	29.33	28.88
846'300 - 848'699	70'525 - 70'724.95			31.10	30.66	30.23	29.79	29.35	28.91
848'700 - 851'099	70'725 - 70'924.95			31.11	30.68	30.25	29.81	29.38	28.94
851'100 - 853'499	70'925 - 71'124.95			31.13	30.70	30.27	29.84	29.40	28.96
853'500 - 855'899	71'125 - 71'324.95			31.15	30.72	30.29	29.86	29.42	28.99
855'900 - 858'299	71'325 - 71'524.95			31.17	30.74	30.31	29.88	29.45	29.01
858'300 - 860'699	71'525 - 71'724.95			31.19	30.76	30.33	29.90	29.47	29.04
860'700 - 863'099	71'725 - 71'924.95			31.21	30.78	30.35	29.93	29.50	29.06
863'100 - 865'499	71'925 - 72'124.95			31.22	30.80	30.38	29.95	29.52	29.09
865'500 - 867'899	72'125 - 72'324.95			31.24	30.82	30.40	29.97	29.54	29.11
867'900 - 870'299	72'325 - 72'524.95			31.26	30.84	30.42	29.99	29.57	29.14
870'300 - 872'699	72'525 - 72'724.95			31.28	30.86	30.44	30.01	29.59	29.16
872'700 - 875'099	72'725 - 72'924.95			31.29	30.88	30.46	30.04	29.61	29.19
875'100 - 877'499	72'925 - 73'124.95			31.31	30.90	30.48	30.06	29.64	29.21
877'500 - 879'899	73'125 - 73'324.95			31.33	30.91	30.50	30.08	29.66	29.24
879'900 - 882'299	73'325 - 73'524.95			31.35	30.93	30.52	30.10	29.68	29.26
882'300 - 884'699	73'525 - 73'724.95			31.36	30.95	30.54	30.12	29.70	29.28
884'700 - 887'099	73'725 - 73'924.95			31.38	30.97	30.56	30.14	29.73	29.31
887'100 - 889'499	73'925 - 74'124.95			31.40	30.99	30.58	30.16	29.75	29.33
889'500 - 891'899	74'125 - 74'324.95			31.41	31.01	30.60	30.19	29.77	29.35
891'900 - 894'299	74'325 - 74'524.95			31.43	31.02	30.62	30.21	29.79	29.38
894'300 - 896'699	74'525 - 74'724.95			31.45	31.04	30.63	30.23	29.81	29.40
896'700 - 899'099	74'725 - 74'924.95			31.47	31.06	30.66	30.25	29.84	29.42
899'100 - 901'499	74'925 - 75'124.95			31.48	31.08	30.67	30.27	29.86	29.45
901'500 - 903'899	75'125 - 75'324.95			31.50	31.10	30.69	30.29	29.88	29.47
903'900 - 906'299	75'325 - 75'524.95			31.51	31.11	30.71	30.31	29.90	29.49
906'300 - 908'699	75'525 - 75'724.95			31.53	31.13	30.73	30.33	29.92	29.52
908'700 - 911'099	75'725 - 75'924.95			31.55	31.15	30.75	30.35	29.94	29.54
911'100 - 913'499	75'925 - 76'124.95			31.56	31.17	30.77	30.37	29.96	29.56
913'500 - 915'899	76'125 - 76'324.95			31.58	31.18	30.78	30.39	29.98	29.58
915'900 - 918'299	76'325 - 76'524.95			31.59	31.20	30.80	30.41	30.01	29.60
918'300 - 920'699	76'525 - 76'724.95			31.61	31.22	30.82	30.43	30.03	29.63
920'700 - 923'099	76'725 - 76'924.95			31.63	31.23	30.84	30.44	30.05	29.65
923'100 - 925'499	76'925 - 77'124.95			31.64	31.25	30.86	30.46	30.07	29.67
925'500 - 927'899	77'125 - 77'324.95			31.66	31.27	30.88	30.48	30.09	29.69
927'900 - 930'299	77'325 - 77'524.95			31.67	31.28	30.89	30.50	30.11	29.71
930'300 - 932'699	77'525 - 77'724.95			31.69	31.30	30.91	30.52	30.13	29.73
932'700 - 935'099	77'725 - 77'924.95			31.70	31.32	30.93	30.54	30.15	29.76
935'100 - 937'499	77'925 - 78'124.95			31.72	31.33	30.95	30.56	30.17	29.78
937'500 - 939'899	78'125 - 78'324.95			31.73	31.35	30.96	30.58	30.19	29.80
939'900 - 942'299	78'325 - 78'524.95			31.75	31.37	30.98	30.60	30.21	29.82
942'300 - 944'699	78'525 - 78'724.95			31.76	31.38	31.00	30.61	30.23	29.84
944'700 - 947'099	78'725 - 78'924.95			31.78	31.40	31.02	30.63	30.25	29.86
947'100 - 949'499	78'925 - 79'124.95			31.79	31.41	31.03	30.65	30.27	29.88
949'500 - 951'899	79'125 - 79'324.95			31.81	31.43	31.05	30.67	30.29	29.90
951'900 - 954'299	79'325 - 79'524.95			31.82	31.45	31.07	30.69	30.31	29.92
954'300 - 956'699	79'525 - 79'724.95			31.84	31.46	31.08	30.70	30.32	29.94
956'700 - 959'099	79'725 - 79'924.95			31.85	31.48	31.10	30.72	30.34	29.96
959'100 - 961'499	79'925 - 80'124.95			31.87	31.49	31.12	30.74	30.36	29.98
961'500 - 963'899	80'125 - 80'324.95			31.88	31.51	31.13	30.76	30.38	30.00

TRANCHES BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2025				TAUX BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2025					
Revenus cumulés du couple				Cr0	Cr1	Cr2	Cr3	Cr4	Cr5
Année fr.	Mois fr.			Marié et les 2 conjoints travaillent					
				0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %
963'900 - 966'299	80'325 - 80'524.95			31.90	31.52	31.15	30.78	30.40	30.02
966'300 - 968'699	80'525 - 80'724.95			31.92	31.54	31.17	30.79	30.42	30.04
968'700 - 971'099	80'725 - 80'924.95			31.93	31.55	31.18	30.81	30.44	30.06
971'100 - 973'499	80'925 - 81'124.95			31.95	31.57	31.20	30.83	30.46	30.08
973'500 - 975'899	81'125 - 81'324.95			31.97	31.58	31.22	30.85	30.47	30.10
975'900 - 978'299	81'325 - 81'524.95			31.99	31.60	31.23	30.86	30.49	30.12
978'300 - 980'699	81'525 - 81'724.95			32.01	31.62	31.26	30.89	30.52	30.15
980'700 - 983'099	81'725 - 81'924.95			32.04	31.65	31.28	30.91	30.54	30.17
983'100 - 985'499	81'925 - 82'124.95			32.06	31.67	31.30	30.93	30.57	30.20
985'500 - 987'899	82'125 - 82'324.95			32.08	31.70	31.32	30.96	30.59	30.22
987'900 - 990'299	82'325 - 82'524.95			32.11	31.72	31.35	30.98	30.62	30.25
990'300 - 992'699	82'525 - 82'724.95			32.13	31.75	31.37	31.00	30.64	30.27
992'700 - 995'099	82'725 - 82'924.95			32.15	31.77	31.39	31.03	30.66	30.30
995'100 - 997'499	82'925 - 83'124.95			32.17	31.80	31.41	31.05	30.69	30.32
997'500 - 999'899	83'125 - 83'324.95			32.20	31.82	31.44	31.07	30.71	30.35
999'900 - 1'002'299	83'325 - 83'524.95			32.22	31.84	31.46	31.10	30.74	30.37
1'002'300 - 1'004'699	83'525 - 83'724.95			32.24	31.87	31.49	31.12	30.76	30.40
1'004'700 - 1'007'099	83'725 - 83'924.95			32.27	31.89	31.51	31.14	30.78	30.42
1'007'100 - 1'009'499	83'925 - 84'124.95			32.29	31.91	31.54	31.16	30.81	30.45
1'009'500 - 1'011'899	84'125 - 84'324.95			32.31	31.94	31.56	31.19	30.83	30.47
1'011'900 - 1'014'299	84'325 - 84'524.95			32.33	31.96	31.59	31.21	30.85	30.50
1'014'300 - 1'016'699	84'525 - 84'724.95			32.35	31.98	31.61	31.24	30.88	30.52
1'016'700 - 1'019'099	84'725 - 84'924.95			32.38	32.01	31.63	31.26	30.90	30.54
1'019'100 - 1'021'499	84'925 - 85'124.95			32.40	32.03	31.66	31.29	30.92	30.57
1'021'500 - 1'023'899	85'125 - 85'324.95			32.42	32.05	31.68	31.31	30.94	30.59
1'023'900 - 1'026'299	85'325 - 85'524.95			32.44	32.07	31.71	31.34	30.97	30.61
1'026'300 - 1'028'699	85'525 - 85'724.95			32.46	32.10	31.73	31.36	30.99	30.64
1'028'700 - 1'031'099	85'725 - 85'924.95			32.48	32.12	31.75	31.38	31.01	30.66
1'031'100 - 1'033'499	85'925 - 86'124.95			32.51	32.14	31.78	31.41	31.04	30.68
1'033'500 - 1'035'899	86'125 - 86'324.95			32.53	32.16	31.80	31.43	31.06	30.71
1'035'900 - 1'038'299	86'325 - 86'524.95			32.55	32.19	31.82	31.46	31.09	30.73
1'038'300 - 1'040'699	86'525 - 86'724.95			32.57	32.21	31.85	31.48	31.12	30.75
1'040'700 - 1'043'099	86'725 - 86'924.95			32.59	32.23	31.87	31.51	31.14	30.78
1'043'100 - 1'045'499	86'925 - 87'124.95			32.61	32.25	31.89	31.53	31.16	30.80
1'045'500 - 1'047'899	87'125 - 87'324.95			32.63	32.27	31.91	31.55	31.19	30.82
1'047'900 - 1'050'299	87'325 - 87'524.95			32.65	32.30	31.94	31.58	31.21	30.85
1'050'300 - 1'052'699	87'525 - 87'724.95			32.67	32.32	31.96	31.60	31.24	30.88
1'052'700 - 1'055'099	87'725 - 87'924.95			32.69	32.34	31.98	31.62	31.26	30.90
1'055'100 - 1'057'499	87'925 - 88'124.95			32.71	32.36	32.00	31.65	31.29	30.93
1'057'500 - 1'059'899	88'125 - 88'324.95			32.73	32.38	32.03	31.67	31.31	30.95
1'059'900 - 1'062'299	88'325 - 88'524.95			32.75	32.40	32.05	31.69	31.33	30.98
1'062'300 - 1'064'699	88'525 - 88'724.95			32.77	32.42	32.07	31.71	31.36	31.00
1'064'700 - 1'067'099	88'725 - 88'924.95			32.79	32.44	32.09	31.74	31.38	31.03
1'067'100 - 1'069'499	88'925 - 89'124.95			32.81	32.46	32.11	31.76	31.41	31.05
1'069'500 - 1'071'899	89'125 - 89'324.95			32.83	32.48	32.13	31.78	31.43	31.07
1'071'900 - 1'074'299	89'325 - 89'524.95			32.85	32.51	32.16	31.81	31.45	31.10
1'074'300 - 1'076'699	89'525 - 89'724.95			32.87	32.53	32.18	31.83	31.48	31.12
1'076'700 - 1'079'099	89'725 - 89'924.95			32.89	32.55	32.20	31.85	31.50	31.15
1'079'100 - 1'081'499	89'925 - 90'124.95			32.91	32.57	32.22	31.87	31.52	31.17
1'081'500 - 1'083'899	90'125 - 90'324.95			32.93	32.59	32.24	31.89	31.55	31.20
1'083'900 - 1'086'299	90'325 - 90'524.95			32.95	32.61	32.26	31.92	31.57	31.22
1'086'300 - 1'088'699	90'525 - 90'724.95			32.97	32.63	32.28	31.94	31.59	31.24
1'088'700 - 1'091'099	90'725 - 90'924.95			32.99	32.65	32.30	31.96	31.61	31.27
1'091'100 - 1'093'499	90'925 - 91'124.95			33.01	32.67	32.32	31.98	31.64	31.29
1'093'500 - 1'095'899	91'125 - 91'324.95			33.03	32.69	32.34	32.00	31.66	31.31
1'095'900 - 1'098'299	91'325 - 91'524.95			33.04	32.71	32.37	32.02	31.68	31.34
1'098'300 - 1'100'699	91'525 - 91'724.95			33.06	32.73	32.39	32.05	31.70	31.36
1'100'700 - 1'103'099	91'725 - 91'924.95			33.08	32.75	32.41	32.07	31.73	31.38
1'103'100 - 1'105'499	91'925 - 92'124.95			33.09	32.76	32.43	32.09	31.75	31.41
1'105'500 - 1'107'899	92'125 - 92'324.95			33.11	32.78	32.45	32.11	31.77	31.43
1'107'900 - 1'110'299	92'325 - 92'524.95			33.12	32.80	32.47	32.13	31.79	31.45
1'110'300 - 1'112'699	92'525 - 92'724.95			33.14	32.81	32.49	32.15	31.81	31.47
1'112'700 - 1'115'099	92'725 - 92'924.95			33.15	32.83	32.51	32.17	31.83	31.50
1'115'100 - 1'117'499	92'925 - 93'124.95			33.17	32.85	32.52	32.19	31.86	31.52
1'117'500 - 1'119'899	93'125 - 93'324.95			33.18	32.86	32.54	32.21	31.88	31.54
1'119'900 - 1'122'299	93'325 - 93'524.95			33.20	32.88	32.56	32.23	31.90	31.56
1'122'300 - 1'124'699	93'525 - 93'724.95			33.21	32.89	32.57	32.25	31.92	31.59
1'124'700 - 1'127'099	93'725 - 93'924.95			33.23	32.91	32.59	32.27	31.94	31.61
1'127'100 - 1'129'499	93'925 - 94'124.95			33.24	32.92	32.61	32.29	31.96	31.63
1'129'500 - 1'131'899	94'125 - 94'324.95			33.26	32.94	32.62	32.30	31.98	31.65
1'131'900 - 1'134'299	94'325 - 94'524.95			33.27	32.96	32.64	32.32	32.00	31.67
1'134'300 - 1'136'699	94'525 - 94'724.95			33.29	32.97	32.65	32.34	32.02	31.70
1'136'700 - 1'139'099	94'725 - 94'924.95			33.30	32.99	32.67	32.35	32.03	31.71
1'139'100 - 1'141'499	94'925 - 95'124.95			33.31	33.00	32.69	32.37	32.05	31.73
1'141'500 - 1'143'899	95'125 - 95'324.95			33.33	33.02	32.70	32.39	32.07	31.75
1'143'900 - 1'146'299	95'325 - 95'524.95			33.34	33.03	32.72	32.40	32.09	31.77

TRANCHES BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2025				TAUX BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2025					
Revenus cumulés du couple				Cr0	Cr1	Cr2	Cr3	Cr4	Cr5
Année fr.	Mois fr.			Marié et les 2 conjoints travaillent					
		0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %		
1'146'300 - 1'148'699	95'525 - 95'724.95			33.36	33.05	32.73	32.42	32.10	31.79
1'148'700 - 1'151'099	95'725 - 95'924.95			33.37	33.06	32.75	32.44	32.12	31.81
1'151'100 - 1'153'499	95'925 - 96'124.95			33.39	33.08	32.76	32.45	32.14	31.82
1'153'500 - 1'155'899	96'125 - 96'324.95			33.40	33.09	32.78	32.47	32.16	31.84
1'155'900 - 1'158'299	96'325 - 96'524.95			33.41	33.11	32.80	32.48	32.17	31.86
1'158'300 - 1'160'699	96'525 - 96'724.95			33.43	33.12	32.81	32.50	32.19	31.88
1'160'700 - 1'163'099	96'725 - 96'924.95			33.44	33.14	32.83	32.52	32.21	31.90
1'163'100 - 1'165'499	96'925 - 97'124.95			33.46	33.15	32.84	32.53	32.22	31.91
1'165'500 - 1'167'899	97'125 - 97'324.95			33.47	33.16	32.86	32.55	32.24	31.93
1'167'900 - 1'170'299	97'325 - 97'524.95			33.48	33.18	32.87	32.57	32.26	31.95
1'170'300 - 1'172'699	97'525 - 97'724.95			33.50	33.19	32.89	32.58	32.27	31.96
1'172'700 - 1'175'099	97'725 - 97'924.95			33.51	33.21	32.90	32.60	32.29	31.98
1'175'100 - 1'177'499	97'925 - 98'124.95			33.52	33.22	32.92	32.61	32.31	32.00
1'177'500 - 1'179'899	98'125 - 98'324.95			33.54	33.24	32.93	32.63	32.32	32.02
1'179'900 - 1'182'299	98'325 - 98'524.95			33.55	33.25	32.95	32.64	32.34	32.03
1'182'300 - 1'184'699	98'525 - 98'724.95			33.56	33.26	32.96	32.66	32.35	32.05
1'184'700 - 1'187'099	98'725 - 98'924.95			33.58	33.28	32.98	32.67	32.37	32.07
1'187'100 - 1'189'499	98'925 - 99'124.95			33.59	33.29	32.99	32.69	32.39	32.08
1'189'500 - 1'191'899	99'125 - 99'324.95			33.60	33.31	33.01	32.70	32.40	32.10
1'191'900 - 1'194'299	99'325 - 99'524.95			33.62	33.32	33.02	32.72	32.42	32.12
1'194'300 - 1'196'699	99'525 - 99'724.95			33.63	33.33	33.04	32.74	32.44	32.13
1'196'700 - 1'199'099	99'725 - 99'924.95			33.64	33.35	33.05	32.75	32.45	32.15
1'199'100 - 1'201'499	99'925 - 100'124.95			33.66	33.36	33.06	32.77	32.47	32.17
1'201'500 - 1'203'899	100'125 - 100'324.95			33.67	33.37	33.08	32.78	32.48	32.18
1'203'900 - 1'206'299	100'325 - 100'524.95			33.68	33.39	33.09	32.80	32.50	32.20
1'206'300 - 1'208'699	100'525 - 100'724.95			33.70	33.40	33.11	32.81	32.51	32.22
1'208'700 - 1'211'099	100'725 - 100'924.95			33.71	33.41	33.12	32.83	32.53	32.23
1'211'100 - 1'213'499	100'925 - 101'124.95			33.72	33.43	33.13	32.84	32.54	32.25
1'213'500 - 1'215'899	101'125 - 101'324.95			33.73	33.44	33.15	32.85	32.56	32.26
1'215'900 - 1'218'299	101'325 - 101'524.95			33.75	33.45	33.16	32.87	32.57	32.28
1'218'300 - 1'220'699	101'525 - 101'724.95			33.76	33.47	33.18	32.88	32.59	32.30
1'220'700 - 1'223'099	101'725 - 101'924.95			33.77	33.48	33.19	32.90	32.61	32.31
1'223'100 - 1'225'499	101'925 - 102'124.95			33.78	33.49	33.20	32.91	32.62	32.33
1'225'500 - 1'227'899	102'125 - 102'324.95			33.80	33.51	33.22	32.93	32.64	32.34
1'227'900 - 1'230'299	102'325 - 102'524.95			33.81	33.52	33.23	32.94	32.65	32.36
1'230'300 - 1'232'699	102'525 - 102'724.95			33.82	33.53	33.24	32.96	32.66	32.37
1'232'700 - 1'235'099	102'725 - 102'924.95			33.83	33.55	33.26	32.97	32.68	32.39
1'235'100 - 1'237'499	102'925 - 103'124.95			33.85	33.56	33.27	32.98	32.70	32.41
1'237'500 - 1'239'899	103'125 - 103'324.95			33.86	33.57	33.29	33.00	32.71	32.42
1'239'900 - 1'242'299	103'325 - 103'524.95			33.87	33.58	33.30	33.01	32.72	32.44
1'242'300 - 1'244'699	103'525 - 103'724.95			33.88	33.60	33.31	33.03	32.74	32.45
1'244'700 - 1'247'099	103'725 - 103'924.95			33.89	33.61	33.33	33.04	32.75	32.47
1'247'100 - 1'249'499	103'925 - 104'124.95			33.91	33.62	33.34	33.05	32.77	32.48
1'249'500 - 1'251'899	104'125 - 104'324.95			33.92	33.64	33.35	33.07	32.78	32.50
1'251'900 - 1'254'299	104'325 - 104'524.95			33.93	33.65	33.37	33.08	32.80	32.51
1'254'300 - 1'256'699	104'525 - 104'724.95			33.94	33.66	33.38	33.10	32.81	32.53
1'256'700 - 1'259'099	104'725 - 104'924.95			33.95	33.67	33.39	33.11	32.83	32.54
1'259'100 - 1'261'499	104'925 - 105'124.95			33.97	33.68	33.40	33.12	32.84	32.56
1'261'500 - 1'263'899	105'125 - 105'324.95			33.98	33.70	33.42	33.14	32.85	32.57
1'263'900 - 1'266'299	105'325 - 105'524.95			33.99	33.71	33.43	33.15	32.87	32.59
1'266'300 - 1'268'699	105'525 - 105'724.95			34.00	33.72	33.44	33.16	32.88	32.60
1'268'700 - 1'271'099	105'725 - 105'924.95			34.01	33.73	33.46	33.18	32.90	32.62
1'271'100 - 1'273'499	105'925 - 106'124.95			34.02	33.75	33.47	33.19	32.91	32.63
1'273'500 - 1'275'899	106'125 - 106'324.95			34.03	33.76	33.48	33.20	32.92	32.64
1'275'900 - 1'278'299	106'325 - 106'524.95			34.05	33.77	33.49	33.22	32.94	32.66
1'278'300 - 1'280'699	106'525 - 106'724.95			34.06	33.78	33.51	33.23	32.95	32.67
1'280'700 - 1'283'099	106'725 - 106'924.95			34.07	33.79	33.52	33.24	32.97	32.69
1'283'100 - 1'285'499	106'925 - 107'124.95			34.08	33.81	33.53	33.26	32.98	32.70
1'285'500 - 1'287'899	107'125 - 107'324.95			34.09	33.82	33.54	33.27	32.99	32.72
1'287'900 - 1'290'299	107'325 - 107'524.95			34.10	33.83	33.56	33.28	33.01	32.73
1'290'300 - 1'292'699	107'525 - 107'724.95			34.11	33.84	33.57	33.29	33.02	32.74
1'292'700 - 1'295'099	107'725 - 107'924.95			34.12	33.85	33.58	33.31	33.03	32.76
1'295'100 - 1'297'499	107'925 - 108'124.95			34.14	33.86	33.59	33.32	33.05	32.77
1'297'500 - 1'299'899	108'125 - 108'324.95			34.15	33.88	33.61	33.33	33.06	32.79
1'299'900 - 1'302'299	108'325 - 108'524.95			34.16	33.89	33.62	33.35	33.07	32.80
1'302'300 - 1'304'699	108'525 - 108'724.95			34.17	33.90	33.63	33.36	33.09	32.81
1'304'700 - 1'307'099	108'725 - 108'924.95			34.18	33.91	33.64	33.37	33.10	32.83
1'307'100 - 1'309'499	108'925 - 109'124.95			34.19	33.92	33.65	33.38	33.11	32.84
1'309'500 - 1'311'899	109'125 - 109'324.95			34.20	33.93	33.67	33.40	33.13	32.85
1'311'900 - 1'314'299	109'325 - 109'524.95			34.21	33.95	33.68	33.41	33.14	32.87
1'314'300 - 1'316'699	109'525 - 109'724.95			34.22	33.96	33.69	33.42	33.15	32.88
1'316'700 - 1'319'099	109'725 - 109'924.95			34.23	33.97	33.70	33.43	33.16	32.90
1'319'100 - 1'321'499	109'925 - 110'124.95			34.24	33.98	33.71	33.45	33.18	32.91
1'321'500 - 1'323'899	110'125 - 110'324.95			34.26	33.99	33.72	33.46	33.19	32.92
1'323'900 - 1'326'299	110'325 - 110'524.95			34.27	34.00	33.74	33.47	33.20	32.94
1'326'300 - 1'328'699	110'525 - 110'724.95			34.28	34.01	33.75	33.48	33.22	32.95

TRANCHES BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2025				TAUX BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2025					
Revenus cumulés du couple				Cr0	Cr1	Cr2	Cr3	Cr4	Cr5
Année fr.	Mois fr.			Marié et les 2 conjoints travaillent					
				0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %
1'328'700 - 1'331'099	110'725 - 110'924.95			34.29	34.02	33.76	33.49	33.23	32.96
1'331'100 - 1'333'499	110'925 - 111'124.95			34.30	34.03	33.77	33.51	33.24	32.98
1'333'500 - 1'335'899	111'125 - 111'324.95			34.31	34.05	33.78	33.52	33.25	32.99
1'335'900 - 1'338'299	111'325 - 111'524.95			34.32	34.06	33.79	33.53	33.27	33.00
1'338'300 - 1'340'699	111'525 - 111'724.95			34.33	34.07	33.81	33.54	33.28	33.02
1'340'700 - 1'343'099	111'725 - 111'924.95			34.34	34.08	33.82	33.56	33.29	33.03
1'343'100 - 1'345'499	111'925 - 112'124.95			34.35	34.09	33.83	33.57	33.30	33.04
1'345'500 - 1'347'899	112'125 - 112'324.95			34.36	34.10	33.84	33.58	33.32	33.05
1'347'900 - 1'350'299	112'325 - 112'524.95			34.37	34.11	33.85	33.59	33.33	33.07
1'350'300 - 1'352'699	112'525 - 112'724.95			34.38	34.12	33.86	33.60	33.34	33.08
1'352'700 - 1'355'099	112'725 - 112'924.95			34.39	34.13	33.87	33.61	33.35	33.09
1'355'100 - 1'357'499	112'925 - 113'124.95			34.40	34.14	33.88	33.63	33.37	33.11
1'357'500 - 1'359'899	113'125 - 113'324.95			34.41	34.15	33.90	33.64	33.38	33.12
1'359'900 - 1'362'299	113'325 - 113'524.95			34.42	34.16	33.91	33.65	33.39	33.13
1'362'300 - 1'364'699	113'525 - 113'724.95			34.43	34.17	33.92	33.66	33.40	33.14
1'364'700 - 1'367'099	113'725 - 113'924.95			34.44	34.19	33.93	33.67	33.41	33.16
1'367'100 - 1'369'499	113'925 - 114'124.95			34.45	34.20	33.94	33.68	33.43	33.17
1'369'500 - 1'371'899	114'125 - 114'324.95			34.46	34.21	33.95	33.69	33.44	33.18
1'371'900 - 1'374'299	114'325 - 114'524.95			34.47	34.22	33.96	33.71	33.45	33.19
1'374'300 - 1'376'699	114'525 - 114'724.95			34.48	34.23	33.97	33.72	33.46	33.21
1'376'700 - 1'379'099	114'725 - 114'924.95			34.49	34.24	33.98	33.73	33.47	33.22
1'379'100 - 1'381'499	114'925 - 115'124.95			34.50	34.25	33.99	33.74	33.48	33.23
1'381'500 - 1'383'899	115'125 - 115'324.95			34.51	34.26	34.00	33.75	33.50	33.24
1'383'900 - 1'386'299	115'325 - 115'524.95			34.52	34.27	34.02	33.76	33.51	33.25
1'386'300 - 1'388'699	115'525 - 115'724.95			34.53	34.28	34.03	33.77	33.52	33.27
1'388'700 - 1'391'099	115'725 - 115'924.95			34.54	34.29	34.04	33.78	33.53	33.28
1'391'100 - 1'393'499	115'925 - 116'124.95			34.55	34.30	34.05	33.80	33.54	33.29
1'393'500 - 1'395'899	116'125 - 116'324.95			34.56	34.31	34.06	33.81	33.55	33.30
1'395'900 - 1'398'299	116'325 - 116'524.95			34.57	34.32	34.07	33.82	33.57	33.31
1'398'300 - 1'400'699	116'525 - 116'724.95			34.58	34.33	34.08	33.83	33.58	33.33
1'400'700 - 1'403'099	116'725 - 116'924.95			34.59	34.34	34.09	33.84	33.59	33.34
1'403'100 - 1'405'499	116'925 - 117'124.95			34.59	34.35	34.10	33.85	33.60	33.35
1'405'500 - 1'407'899	117'125 - 117'324.95			34.60	34.36	34.11	33.86	33.61	33.36
1'407'900 - 1'410'299	117'325 - 117'524.95			34.61	34.37	34.12	33.87	33.62	33.37
1'410'300 - 1'412'699	117'525 - 117'724.95			34.62	34.38	34.13	33.88	33.63	33.39
1'412'700 - 1'415'099	117'725 - 117'924.95			34.63	34.39	34.14	33.89	33.65	33.40
1'415'100 - 1'417'499	117'925 - 118'124.95			34.64	34.40	34.15	33.90	33.66	33.41
1'417'500 - 1'419'899	118'125 - 118'324.95			34.65	34.41	34.16	33.91	33.67	33.42
1'419'900 - 1'422'299	118'325 - 118'524.95			34.66	34.42	34.17	33.92	33.68	33.43
1'422'300 - 1'424'699	118'525 - 118'724.95			34.67	34.43	34.18	33.94	33.69	33.44
1'424'700 - 1'427'099	118'725 - 118'924.95			34.68	34.44	34.19	33.95	33.70	33.45
1'427'100 - 1'429'499	118'925 - 119'124.95			34.69	34.44	34.20	33.96	33.71	33.47
1'429'500 - 1'431'899	119'125 - 119'324.95			34.70	34.45	34.21	33.97	33.72	33.48
1'431'900 - 1'434'299	119'325 - 119'524.95			34.71	34.46	34.22	33.98	33.73	33.49
1'434'300 - 1'436'699	119'525 - 119'724.95			34.71	34.47	34.23	33.99	33.74	33.50
1'436'700 - 1'439'099	119'725 - 119'924.95			34.72	34.48	34.24	34.00	33.75	33.51
1'439'100 - 1'441'499	119'925 - 120'124.95			34.73	34.49	34.25	34.01	33.77	33.52
1'441'500 - 1'443'899	120'125 - 120'324.95			34.74	34.50	34.26	34.02	33.78	33.53
1'443'900 - 1'446'299	120'325 - 120'524.95			34.75	34.51	34.27	34.03	33.79	33.55
1'446'300 - 1'448'699	120'525 - 120'724.95			34.76	34.52	34.28	34.04	33.80	33.56
1'448'700 - 1'451'099	120'725 - 120'924.95			34.77	34.53	34.29	34.05	33.81	33.57
1'451'100 - 1'453'499	120'925 - 121'124.95			34.78	34.54	34.30	34.06	33.82	33.58
1'453'500 - 1'455'899	121'125 - 121'324.95			34.79	34.55	34.31	34.07	33.83	33.59
1'455'900 - 1'458'299	121'325 - 121'524.95			34.79	34.56	34.32	34.08	33.84	33.60
1'458'300 - 1'460'699	121'525 - 121'724.95			34.80	34.57	34.33	34.09	33.85	33.61
1'460'700 - 1'463'099	121'725 - 121'924.95			34.81	34.58	34.34	34.10	33.86	33.62
1'463'100 - 1'465'499	121'925 - 122'124.95			34.82	34.58	34.35	34.11	33.87	33.63
1'465'500 - 1'467'899	122'125 - 122'324.95			34.83	34.59	34.36	34.12	33.88	33.64
1'467'900 - 1'470'299	122'325 - 122'524.95			34.84	34.60	34.37	34.13	33.89	33.65
1'470'300 - 1'472'699	122'525 - 122'724.95			34.85	34.61	34.38	34.14	33.90	33.67
1'472'700 - 1'475'099	122'725 - 122'924.95			34.86	34.62	34.38	34.15	33.91	33.68
1'475'100 - 1'477'499	122'925 - 123'124.95			34.87	34.63	34.39	34.16	33.92	33.69
1'477'500 - 1'479'899	123'125 - 123'324.95			34.88	34.64	34.40	34.17	33.93	33.70
1'479'900 - 1'482'299	123'325 - 123'524.95			34.89	34.65	34.41	34.18	33.94	33.71
1'482'300 - 1'484'699	123'525 - 123'724.95			34.90	34.66	34.42	34.19	33.95	33.72
1'484'700 - 1'487'099	123'725 - 123'924.95			34.91	34.67	34.43	34.20	33.96	33.73
1'487'100 - 1'489'499	123'925 - 124'124.95			34.92	34.68	34.44	34.21	33.97	33.74
1'489'500 - 1'491'899	124'125 - 124'324.95			34.93	34.69	34.45	34.22	33.98	33.75
1'491'900 - 1'494'299	124'325 - 124'524.95			34.94	34.70	34.46	34.23	33.99	33.76
1'494'300 - 1'496'699	124'525 - 124'724.95			34.95	34.71	34.47	34.24	34.00	33.77
1'496'700 - 1'499'099	124'725 - 124'924.95			34.96	34.72	34.48	34.24	34.01	33.78
1'499'100 - 1'501'499	124'925 - 125'124.95			34.97	34.73	34.49	34.25	34.02	33.79
1'501'500 - 1'503'899	125'125 - 125'324.95			34.97	34.74	34.50	34.26	34.03	33.80
1'503'900 - 1'506'299	125'325 - 125'524.95			34.98	34.75	34.51	34.27	34.04	33.81
1'506'300 - 1'508'699	125'525 - 125'724.95			34.99	34.76	34.52	34.28	34.05	33.82
1'508'700 - 1'511'099	125'725 - 125'924.95			35.00	34.77	34.53	34.29	34.06	33.83

TRANCHES BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2025				TAUX BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2025					
Revenus cumulés du couple				Cr0	Cr1	Cr2	Cr3	Cr4	Cr5
Année fr.	Mois fr.			Marié et les 2 conjoints travaillent					
				0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %
1'511'100 - 1'513'499	125'925 - 126'124.95			35.01	34.78	34.54	34.30	34.07	33.84
1'513'500 - 1'515'899	126'125 - 126'324.95			35.02	34.79	34.55	34.31	34.08	33.85
1'515'900 - 1'518'299	126'325 - 126'524.95			35.03	34.79	34.56	34.32	34.09	33.86
1'518'300 - 1'520'699	126'525 - 126'724.95			35.04	34.80	34.57	34.34	34.10	33.87
1'520'700 - 1'523'099	126'725 - 126'924.95			35.05	34.81	34.58	34.35	34.11	33.88
1'523'100 - 1'525'499	126'925 - 127'124.95			35.06	34.82	34.59	34.36	34.12	33.89
1'525'500 - 1'527'899	127'125 - 127'324.95			35.07	34.83	34.60	34.37	34.13	33.90
1'527'900 - 1'530'299	127'325 - 127'524.95			35.07	34.84	34.61	34.38	34.14	33.91
1'530'300 - 1'532'699	127'525 - 127'724.95			35.08	34.85	34.62	34.39	34.15	33.92
1'532'700 - 1'535'099	127'725 - 127'924.95			35.09	34.86	34.63	34.40	34.16	33.93
1'535'100 - 1'537'499	127'925 - 128'124.95			35.10	34.87	34.64	34.41	34.17	33.94
1'537'500 - 1'539'899	128'125 - 128'324.95			35.11	34.88	34.65	34.42	34.18	33.95
1'539'900 - 1'542'299	128'325 - 128'524.95			35.12	34.89	34.66	34.43	34.19	33.96
1'542'300 - 1'544'699	128'525 - 128'724.95			35.13	34.90	34.67	34.44	34.20	33.97
1'544'700 - 1'547'099	128'725 - 128'924.95			35.14	34.91	34.68	34.45	34.22	33.98
1'547'100 - 1'549'499	128'925 - 129'124.95			35.14	34.92	34.69	34.46	34.23	33.99
1'549'500 - 1'551'899	129'125 - 129'324.95			35.15	34.92	34.70	34.47	34.24	34.00
1'551'900 - 1'554'299	129'325 - 129'524.95			35.16	34.93	34.70	34.48	34.25	34.02
1'554'300 - 1'556'699	129'525 - 129'724.95			35.17	34.94	34.71	34.49	34.26	34.03
1'556'700 - 1'559'099	129'725 - 129'924.95			35.18	34.95	34.72	34.49	34.27	34.04
1'559'100 - 1'561'499	129'925 - 130'124.95			35.19	34.96	34.73	34.50	34.28	34.05
1'561'500 - 1'563'899	130'125 - 130'324.95			35.20	34.97	34.74	34.51	34.29	34.06
1'563'900 - 1'566'299	130'325 - 130'524.95			35.20	34.98	34.75	34.52	34.30	34.07
1'566'300 - 1'568'699	130'525 - 130'724.95			35.21	34.99	34.76	34.53	34.31	34.08
1'568'700 - 1'571'099	130'725 - 130'924.95			35.22	35.00	34.77	34.54	34.32	34.09
1'571'100 - 1'575'899	130'925 - 131'324.95			35.23	35.01	34.78	34.56	34.33	34.10
1'575'900 - 1'580'699	131'325 - 131'724.95			35.25	35.03	34.80	34.58	34.35	34.13
1'580'700 - 1'585'499	131'725 - 132'124.95			35.27	35.04	34.82	34.60	34.37	34.15
1'585'500 - 1'590'299	132'125 - 132'524.95			35.28	35.06	34.84	34.61	34.39	34.17
1'590'300 - 1'595'099	132'525 - 132'924.95			35.30	35.08	34.86	34.63	34.41	34.19
1'595'100 - 1'599'899	132'925 - 133'324.95			35.32	35.10	34.87	34.65	34.43	34.21
1'599'900 - 1'604'699	133'325 - 133'724.95			35.33	35.11	34.89	34.67	34.45	34.23
1'604'700 - 1'609'499	133'725 - 134'124.95			35.35	35.13	34.91	34.69	34.47	34.25
1'609'500 - 1'614'299	134'125 - 134'524.95			35.37	35.15	34.93	34.71	34.49	34.27
1'614'300 - 1'619'099	134'525 - 134'924.95			35.38	35.16	34.94	34.72	34.51	34.29
1'619'100 - 1'623'899	134'925 - 135'324.95			35.40	35.18	34.96	34.74	34.52	34.31
1'623'900 - 1'628'699	135'325 - 135'724.95			35.41	35.20	34.98	34.76	34.54	34.32
1'628'700 - 1'633'499	135'725 - 136'124.95			35.43	35.21	35.00	34.78	34.56	34.34
1'633'500 - 1'638'299	136'125 - 136'524.95			35.44	35.23	35.01	34.80	34.58	34.36
1'638'300 - 1'643'099	136'525 - 136'924.95			35.46	35.24	35.03	34.81	34.60	34.38
1'643'100 - 1'647'899	136'925 - 137'324.95			35.47	35.26	35.05	34.83	34.62	34.40
1'647'900 - 1'652'699	137'325 - 137'724.95			35.49	35.28	35.06	34.85	34.63	34.42
1'652'700 - 1'657'499	137'725 - 138'124.95			35.51	35.29	35.08	34.87	34.65	34.44
1'657'500 - 1'662'299	138'125 - 138'524.95			35.52	35.31	35.10	34.88	34.67	34.46
1'662'300 - 1'667'099	138'525 - 138'924.95			35.54	35.32	35.11	34.90	34.69	34.48
1'667'100 - 1'671'899	138'925 - 139'324.95			35.55	35.34	35.13	34.92	34.71	34.49
1'671'900 - 1'676'699	139'325 - 139'724.95			35.56	35.35	35.14	34.93	34.72	34.51
1'676'700 - 1'681'499	139'725 - 140'124.95			35.58	35.37	35.16	34.95	34.74	34.53
1'681'500 - 1'686'299	140'125 - 140'524.95			35.59	35.39	35.18	34.97	34.76	34.55
1'686'300 - 1'691'099	140'525 - 140'924.95			35.61	35.40	35.19	34.98	34.78	34.57
1'691'100 - 1'695'899	140'925 - 141'324.95			35.62	35.42	35.21	35.00	34.79	34.58
1'695'900 - 1'700'699	141'325 - 141'724.95			35.64	35.43	35.22	35.02	34.81	34.60
1'700'700 - 1'705'499	141'725 - 142'124.95			35.65	35.45	35.24	35.03	34.83	34.62
1'705'500 - 1'710'299	142'125 - 142'524.95			35.67	35.46	35.25	35.05	34.84	34.64
1'710'300 - 1'715'099	142'525 - 142'924.95			35.68	35.48	35.27	35.07	34.86	34.65
1'715'100 - 1'719'899	142'925 - 143'324.95			35.69	35.49	35.29	35.08	34.88	34.67
1'719'900 - 1'724'699	143'325 - 143'724.95			35.71	35.51	35.30	35.10	34.89	34.69
1'724'700 - 1'729'499	143'725 - 144'124.95			35.72	35.52	35.32	35.11	34.91	34.70
1'729'500 - 1'734'299	144'125 - 144'524.95			35.74	35.53	35.33	35.13	34.93	34.72
1'734'300 - 1'739'099	144'525 - 144'924.95			35.75	35.55	35.35	35.14	34.94	34.74
1'739'100 - 1'743'899	144'925 - 145'324.95			35.76	35.56	35.36	35.16	34.96	34.76
1'743'900 - 1'748'699	145'325 - 145'724.95			35.78	35.58	35.38	35.18	34.97	34.77
1'748'700 - 1'753'499	145'725 - 146'124.95			35.79	35.59	35.39	35.19	34.99	34.79
1'753'500 - 1'758'299	146'125 - 146'524.95			35.80	35.61	35.41	35.21	35.01	34.81
1'758'300 - 1'763'099	146'525 - 146'924.95			35.82	35.62	35.42	35.22	35.02	34.82
1'763'100 - 1'767'899	146'925 - 147'324.95			35.83	35.63	35.44	35.24	35.04	34.84
1'767'900 - 1'772'699	147'325 - 147'724.95			35.84	35.65	35.45	35.25	35.05	34.85
1'772'700 - 1'777'499	147'725 - 148'124.95			35.86	35.66	35.46	35.27	35.07	34.87
1'777'500 - 1'782'299	148'125 - 148'524.95			35.87	35.67	35.48	35.28	35.08	34.89
1'782'300 - 1'787'099	148'525 - 148'924.95			35.88	35.69	35.49	35.30	35.10	34.90
1'787'100 - 1'791'899	148'925 - 149'324.95			35.90	35.70	35.51	35.31	35.11	34.92
1'791'900 - 1'796'699	149'325 - 149'724.95			35.91	35.71	35.52	35.33	35.13	34.93
1'796'700 - 1'801'499	149'725 - 150'124.95			35.92	35.73	35.53	35.34	35.15	34.95
1'801'500 - 1'806'299	150'125 - 150'524.95			35.93	35.74	35.55	35.35	35.16	34.97
1'806'300 - 1'811'099	150'525 - 150'924.95			35.95	35.75	35.56	35.37	35.18	34.98
1'811'100 - 1'815'899	150'925 - 151'324.95			35.96	35.77	35.58	35.38	35.19	35.00

TRANCHES BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2025				TAUX BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2025					
Revenus cumulés du couple				Cr0	Cr1	Cr2	Cr3	Cr4	Cr5
Année fr.	Mois fr.			Marié et les 2 conjoints travaillent					
				0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %
1'815'900 - 1'820'699	151'325 - 151'724.95			35.97	35.78	35.59	35.40	35.21	35.01
1'820'700 - 1'825'499	151'725 - 152'124.95			35.98	35.79	35.60	35.41	35.22	35.03
1'825'500 - 1'830'299	152'125 - 152'524.95			36.00	35.81	35.62	35.43	35.23	35.04
1'830'300 - 1'835'099	152'525 - 152'924.95			36.01	35.82	35.63	35.44	35.25	35.06
1'835'100 - 1'839'899	152'925 - 153'324.95			36.02	35.83	35.64	35.45	35.26	35.07
1'839'900 - 1'844'699	153'325 - 153'724.95			36.03	35.85	35.66	35.47	35.28	35.09
1'844'700 - 1'849'499	153'725 - 154'124.95			36.05	35.86	35.67	35.48	35.29	35.10
1'849'500 - 1'854'299	154'125 - 154'524.95			36.06	35.87	35.68	35.49	35.31	35.12
1'854'300 - 1'859'099	154'525 - 154'924.95			36.07	35.88	35.70	35.51	35.32	35.13
1'859'100 - 1'863'899	154'925 - 155'324.95			36.08	35.90	35.71	35.52	35.33	35.15
1'863'900 - 1'868'699	155'325 - 155'724.95			36.09	35.91	35.72	35.54	35.35	35.16
1'868'700 - 1'873'499	155'725 - 156'124.95			36.11	35.92	35.73	35.55	35.36	35.18
1'873'500 - 1'878'299	156'125 - 156'524.95			36.12	35.93	35.75	35.56	35.38	35.19
1'878'300 - 1'883'099	156'525 - 156'924.95			36.13	35.94	35.76	35.58	35.39	35.20
1'883'100 - 1'887'899	156'925 - 157'324.95			36.14	35.96	35.77	35.59	35.40	35.22
1'887'900 - 1'892'699	157'325 - 157'724.95			36.15	35.97	35.79	35.60	35.42	35.23
1'892'700 - 1'897'499	157'725 - 158'124.95			36.16	35.98	35.80	35.61	35.43	35.25
1'897'500 - 1'902'299	158'125 - 158'524.95			36.18	35.99	35.81	35.63	35.44	35.26
1'902'300 - 1'907'099	158'525 - 158'924.95			36.19	36.01	35.82	35.64	35.46	35.28
1'907'100 - 1'911'899	158'925 - 159'324.95			36.20	36.02	35.84	35.65	35.47	35.29
1'911'900 - 1'916'699	159'325 - 159'724.95			36.21	36.03	35.85	35.67	35.48	35.30
1'916'700 - 1'921'499	159'725 - 160'124.95			36.22	36.04	35.86	35.68	35.50	35.32
1'921'500 - 1'926'299	160'125 - 160'524.95			36.23	36.05	35.87	35.69	35.51	35.33
1'926'300 - 1'931'099	160'525 - 160'924.95			36.24	36.06	35.88	35.70	35.52	35.34
1'931'100 - 1'935'899	160'925 - 161'324.95			36.25	36.08	35.90	35.72	35.54	35.36
1'935'900 - 1'940'699	161'325 - 161'724.95			36.27	36.09	35.91	35.73	35.55	35.37
1'940'700 - 1'945'499	161'725 - 162'124.95			36.28	36.10	35.92	35.74	35.56	35.38
1'945'500 - 1'950'299	162'125 - 162'524.95			36.29	36.11	35.93	35.75	35.58	35.40
1'950'300 - 1'955'099	162'525 - 162'924.95			36.30	36.12	35.94	35.77	35.59	35.41
1'955'100 - 1'959'899	162'925 - 163'324.95			36.31	36.13	35.96	35.78	35.60	35.42
1'959'900 - 1'964'699	163'325 - 163'724.95			36.32	36.14	35.97	35.79	35.61	35.44
1'964'700 - 1'969'499	163'725 - 164'124.95			36.33	36.15	35.98	35.80	35.63	35.45
1'969'500 - 1'974'299	164'125 - 164'524.95			36.34	36.17	35.99	35.81	35.64	35.46
1'974'300 - 1'979'099	164'525 - 164'924.95			36.35	36.18	36.00	35.83	35.65	35.48
1'979'100 - 1'983'899	164'925 - 165'324.95			36.36	36.19	36.01	35.84	35.66	35.49
1'983'900 - 1'988'699	165'325 - 165'724.95			36.37	36.20	36.02	35.85	35.68	35.50
1'988'700 - 1'993'499	165'725 - 166'124.95			36.38	36.21	36.04	35.86	35.69	35.51
1'993'500 - 1'998'299	166'125 - 166'524.95			36.39	36.22	36.05	35.87	35.70	35.53
1'998'300 - 2'003'099	166'525 - 166'924.95			36.40	36.23	36.06	35.89	35.71	35.54
2'003'100 - 2'007'899	166'925 - 167'324.95			36.41	36.24	36.07	35.90	35.72	35.55
2'007'900 - 2'012'699	167'325 - 167'724.95			36.42	36.25	36.08	35.91	35.74	35.56
2'012'700 - 2'017'499	167'725 - 168'124.95			36.43	36.26	36.09	35.92	35.75	35.58
2'017'500 - 2'022'299	168'125 - 168'524.95			36.44	36.27	36.10	35.93	35.76	35.59
2'022'300 - 2'027'099	168'525 - 168'924.95			36.45	36.28	36.11	35.94	35.77	35.60
2'027'100 - 2'031'899	168'925 - 169'324.95			36.46	36.29	36.12	35.95	35.78	35.61
2'031'900 - 2'036'699	169'325 - 169'724.95			36.47	36.30	36.14	35.97	35.80	35.63
2'036'700 - 2'041'499	169'725 - 170'124.95			36.48	36.32	36.15	35.98	35.81	35.64
2'041'500 - 2'046'299	170'125 - 170'524.95			36.49	36.33	36.16	35.99	35.82	35.65
2'046'300 - 2'051'099	170'525 - 170'924.95			36.50	36.34	36.17	36.00	35.83	35.66
2'051'100 - 2'055'899	170'925 - 171'324.95			36.51	36.35	36.18	36.01	35.84	35.67
2'055'900 - 2'060'699	171'325 - 171'724.95			36.52	36.36	36.19	36.02	35.85	35.69
2'060'700 - 2'065'499	171'725 - 172'124.95			36.53	36.37	36.20	36.03	35.87	35.70
2'065'500 - 2'070'299	172'125 - 172'524.95			36.54	36.38	36.21	36.04	35.88	35.71
2'070'300 - 2'079'899	172'525 - 173'324.95			36.56	36.39	36.23	36.06	35.89	35.73
2'079'900 - 2'089'499	173'325 - 174'124.95			36.58	36.41	36.25	36.08	35.92	35.75
2'089'500 - 2'099'099	174'125 - 174'924.95			36.59	36.43	36.27	36.10	35.94	35.77
2'099'100 - 2'108'699	174'925 - 175'724.95			36.61	36.45	36.29	36.12	35.96	35.80
2'108'700 - 2'118'299	175'725 - 176'524.95			36.63	36.47	36.31	36.14	35.98	35.82
2'118'300 - 2'127'899	176'525 - 177'324.95			36.65	36.49	36.33	36.17	36.00	35.84
2'127'900 - 2'137'499	177'325 - 178'124.95			36.67	36.51	36.35	36.19	36.02	35.86
2'137'500 - 2'147'099	178'125 - 178'924.95			36.69	36.53	36.37	36.21	36.05	35.89
2'147'100 - 2'156'699	178'925 - 179'724.95			36.70	36.55	36.39	36.23	36.07	35.91
2'156'700 - 2'166'299	179'725 - 180'524.95			36.72	36.56	36.41	36.25	36.09	35.93
2'166'300 - 2'175'899	180'525 - 181'324.95			36.74	36.58	36.42	36.27	36.11	35.95
2'175'900 - 2'185'499	181'325 - 182'124.95			36.76	36.60	36.44	36.29	36.13	35.97
2'185'500 - 2'195'099	182'125 - 182'924.95			36.77	36.62	36.46	36.31	36.15	35.99
2'195'100 - 2'204'699	182'925 - 183'724.95			36.79	36.64	36.48	36.32	36.17	36.01
2'204'700 - 2'214'299	183'725 - 184'524.95			36.81	36.65	36.50	36.34	36.19	36.03
2'214'300 - 2'223'899	184'525 - 185'324.95			36.82	36.67	36.52	36.36	36.21	36.05
2'223'900 - 2'233'499	185'325 - 186'124.95			36.84	36.69	36.53	36.38	36.23	36.07
2'233'500 - 2'243'099	186'125 - 186'924.95			36.86	36.71	36.55	36.40	36.25	36.09
2'243'100 - 2'252'699	186'925 - 187'724.95			36.87	36.72	36.57	36.42	36.27	36.11
2'252'700 - 2'262'299	187'725 - 188'524.95			36.89	36.74	36.59	36.44	36.28	36.13
2'262'300 - 2'271'899	188'525 - 189'324.95			36.91	36.76	36.61	36.45	36.30	36.15
2'271'900 - 2'281'499	189'325 - 190'124.95			36.92	36.77	36.62	36.47	36.32	36.17
2'281'500 - 2'291'099	190'125 - 190'924.95			36.94	36.79	36.64	36.49	36.34	36.19

TRANCHES BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2025			TAUX BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2025					
Revenus cumulés du couple			Cr0	Cr1	Cr2	Cr3	Cr4	Cr5
Année fr.	Mois fr.		Marié et les 2 conjoints travaillent					
			0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %
2'291'100 - 2'300'699	190'925 - 191'724.95		36.95	36.81	36.66	36.51	36.36	36.21
2'300'700 - 2'310'299	191'725 - 192'524.95		36.97	36.82	36.67	36.53	36.38	36.23
2'310'300 - 2'319'899	192'525 - 193'324.95		36.98	36.84	36.69	36.54	36.40	36.25
2'319'900 - 2'329'499	193'325 - 194'124.95		37.00	36.85	36.71	36.56	36.41	36.27
2'329'500 - 2'339'099	194'125 - 194'924.95		37.01	36.87	36.72	36.58	36.43	36.28
2'339'100 - 2'348'699	194'925 - 195'724.95		37.03	36.88	36.74	36.59	36.45	36.30
2'348'700 - 2'358'299	195'725 - 196'524.95		37.04	36.90	36.76	36.61	36.47	36.32
2'358'300 - 2'367'899	196'525 - 197'324.95		37.06	36.92	36.77	36.63	36.48	36.34
2'367'900 - 2'377'499	197'325 - 198'124.95		37.07	36.93	36.79	36.64	36.50	36.36
2'377'500 - 2'387'099	198'125 - 198'924.95		37.09	36.95	36.80	36.66	36.52	36.37
2'387'100 - 2'396'699	198'925 - 199'724.95		37.10	36.96	36.82	36.68	36.53	36.39
2'396'700 - 2'406'299	199'725 - 200'524.95		37.12	36.98	36.83	36.69	36.55	36.41
2'406'300 - 2'415'899	200'525 - 201'324.95		37.13	36.99	36.85	36.71	36.57	36.43
2'415'900 - 2'425'499	201'325 - 202'124.95		37.14	37.00	36.86	36.72	36.58	36.44
2'425'500 - 2'435'099	202'125 - 202'924.95		37.16	37.02	36.88	36.74	36.60	36.46
2'435'100 - 2'444'699	202'925 - 203'724.95		37.17	37.03	36.90	36.76	36.62	36.48
2'444'700 - 2'454'299	203'725 - 204'524.95		37.19	37.05	36.91	36.77	36.63	36.49
2'454'300 - 2'463'899	204'525 - 205'324.95		37.20	37.06	36.92	36.79	36.65	36.51
2'463'900 - 2'473'499	205'325 - 206'124.95		37.21	37.08	36.94	36.80	36.66	36.53
2'473'500 - 2'483'099	206'125 - 206'924.95		37.23	37.09	36.95	36.82	36.68	36.54
2'483'100 - 2'492'699	206'925 - 207'724.95		37.24	37.10	36.97	36.83	36.70	36.56
2'492'700 - 2'502'299	207'725 - 208'524.95		37.25	37.12	36.98	36.85	36.71	36.58
2'502'300 - 2'511'899	208'525 - 209'324.95		37.27	37.13	37.00	36.86	36.73	36.59
2'511'900 - 2'521'499	209'325 - 210'124.95		37.28	37.15	37.01	36.88	36.74	36.61
2'521'500 - 2'531'099	210'125 - 210'924.95		37.29	37.16	37.02	36.89	36.76	36.62
2'531'100 - 2'540'699	210'925 - 211'724.95		37.30	37.17	37.04	36.91	36.77	36.64
2'540'700 - 2'550'299	211'725 - 212'524.95		37.32	37.19	37.05	36.92	36.79	36.65
2'550'300 - 2'559'899	212'525 - 213'324.95		37.33	37.20	37.07	36.93	36.80	36.67
2'559'900 - 2'569'499	213'325 - 214'124.95		37.34	37.21	37.08	36.95	36.82	36.68
2'569'500 - 2'579'099	214'125 - 214'924.95		37.36	37.22	37.09	36.96	36.83	36.70
2'579'100 - 2'588'699	214'925 - 215'724.95		37.37	37.24	37.11	36.98	36.84	36.71
2'588'700 - 2'598'299	215'725 - 216'524.95		37.38	37.25	37.12	36.99	36.86	36.73
2'598'300 - 2'607'899	216'525 - 217'324.95		37.39	37.26	37.13	37.00	36.87	36.74
2'607'900 - 2'617'499	217'325 - 218'124.95		37.40	37.27	37.15	37.02	36.89	36.76
2'617'500 - 2'627'099	218'125 - 218'924.95		37.42	37.29	37.16	37.03	36.90	36.77
2'627'100 - 2'636'699	218'925 - 219'724.95		37.43	37.30	37.17	37.04	36.92	36.79
2'636'700 - 2'646'299	219'725 - 220'524.95		37.44	37.31	37.18	37.06	36.93	36.80
2'646'300 - 2'655'899	220'525 - 221'324.95		37.45	37.32	37.20	37.07	36.94	36.82
2'655'900 - 2'665'499	221'325 - 222'124.95		37.46	37.34	37.21	37.08	36.96	36.83
2'665'500 - 2'675'099	222'125 - 222'924.95		37.47	37.35	37.22	37.10	36.97	36.84
2'675'100 - 2'684'699	222'925 - 223'724.95		37.49	37.36	37.23	37.11	36.98	36.86
2'684'700 - 2'694'299	223'725 - 224'524.95		37.50	37.37	37.25	37.12	37.00	36.87
2'694'300 - 2'703'899	224'525 - 225'324.95		37.51	37.38	37.26	37.13	37.01	36.88
2'703'900 - 2'713'499	225'325 - 226'124.95		37.52	37.40	37.27	37.15	37.02	36.90
2'713'500 - 2'723'099	226'125 - 226'924.95		37.53	37.41	37.28	37.16	37.04	36.91
2'723'100 - 2'732'699	226'925 - 227'724.95		37.54	37.42	37.30	37.17	37.05	36.93
2'732'700 - 2'742'299	227'725 - 228'524.95		37.55	37.43	37.31	37.18	37.06	36.94
2'742'300 - 2'751'899	228'525 - 229'324.95		37.56	37.44	37.32	37.20	37.07	36.95
2'751'900 - 2'761'499	229'325 - 230'124.95		37.57	37.45	37.33	37.21	37.09	36.96
2'761'500 - 2'771'099	230'125 - 230'924.95		37.58	37.46	37.34	37.22	37.10	36.98
2'771'100 - 2'780'699	230'925 - 231'724.95		37.60	37.47	37.35	37.23	37.11	36.99
2'780'700 - 2'790'299	231'725 - 232'524.95		37.61	37.49	37.37	37.24	37.12	37.00
2'790'300 - 2'799'899	232'525 - 233'324.95		37.62	37.50	37.38	37.26	37.14	37.02
2'799'900 - 2'809'499	233'325 - 234'124.95		37.63	37.51	37.39	37.27	37.15	37.03
2'809'500 - 2'819'099	234'125 - 234'924.95		37.64	37.52	37.40	37.28	37.16	37.04
2'819'100 - 2'828'699	234'925 - 235'724.95		37.65	37.53	37.41	37.29	37.17	37.05
2'828'700 - 2'838'299	235'725 - 236'524.95		37.66	37.54	37.42	37.30	37.18	37.07
2'838'300 - 2'847'899	236'525 - 237'324.95		37.67	37.55	37.43	37.31	37.20	37.08
2'847'900 - 2'857'499	237'325 - 238'124.95		37.68	37.56	37.44	37.33	37.21	37.09
2'857'500 - 2'867'099	238'125 - 238'924.95		37.69	37.57	37.45	37.34	37.22	37.10
2'867'100 - 2'876'699	238'925 - 239'724.95		37.70	37.58	37.46	37.35	37.23	37.11
2'876'700 - 2'886'299	239'725 - 240'524.95		37.71	37.59	37.48	37.36	37.24	37.13
2'886'300 - 2'895'899	240'525 - 241'324.95		37.72	37.60	37.49	37.37	37.25	37.14
2'895'900 - 2'905'499	241'325 - 242'124.95		37.73	37.61	37.50	37.38	37.27	37.15
2'905'500 - 2'915'099	242'125 - 242'924.95		37.74	37.62	37.51	37.39	37.28	37.16
2'915'100 - 2'924'699	242'925 - 243'724.95		37.75	37.63	37.52	37.40	37.29	37.17
2'924'700 - 2'934'299	243'725 - 244'524.95		37.76	37.64	37.53	37.41	37.30	37.18
2'934'300 - 2'943'899	244'525 - 245'324.95		37.77	37.65	37.54	37.42	37.31	37.20
2'943'900 - 2'953'499	245'325 - 246'124.95		37.77	37.66	37.55	37.43	37.32	37.21
2'953'500 - 2'963'099	246'125 - 246'924.95		37.78	37.67	37.56	37.45	37.33	37.22
2'963'100 - 2'972'699	246'925 - 247'724.95		37.79	37.68	37.57	37.46	37.34	37.23
2'972'700 - 2'982'299	247'725 - 248'524.95		37.80	37.69	37.58	37.47	37.35	37.24
2'982'300 - 2'991'899	248'525 - 249'324.95		37.81	37.70	37.59	37.48	37.36	37.25
2'991'900 - 3'001'499	249'325 - 250'124.95		37.82	37.71	37.60	37.49	37.37	37.26
3'001'500 - 3'011'099	250'125 - 250'924.95		37.83	37.72	37.61	37.50	37.39	37.27
3'011'100 - 3'020'699	250'925 - 251'724.95		37.84	37.73	37.62	37.51	37.40	37.29

TRANCHES BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2025				TAUX BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2025					
Revenus cumulés du couple				Cr0	Cr1	Cr2	Cr3	Cr4	Cr5
Année fr.	Mois fr.			Marié et les 2 conjoints travaillent					
				0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %
3'020'700 - 3'030'299	251'725 - 252'524.95			37.85	37.74	37.63	37.52	37.41	37.30
3'030'300 - 3'039'899	252'525 - 253'324.95			37.86	37.75	37.64	37.53	37.42	37.31
3'039'900 - 3'049'499	253'325 - 254'124.95			37.87	37.76	37.65	37.54	37.43	37.32
3'049'500 - 3'059'099	254'125 - 254'924.95			37.87	37.77	37.66	37.55	37.44	37.33
3'059'100 - 3'068'699	254'925 - 255'724.95			37.88	37.77	37.67	37.56	37.45	37.34
3'068'700 - 3'078'299	255'725 - 256'524.95			37.89	37.78	37.67	37.57	37.46	37.35
3'078'300 - 3'097'499	256'525 - 258'124.95			37.90	37.80	37.69	37.58	37.47	37.36
3'097'500 - 3'116'699	258'125 - 259'724.95			37.92	37.81	37.71	37.60	37.49	37.38
3'116'700 - 3'135'899	259'725 - 261'324.95			37.94	37.83	37.73	37.62	37.51	37.41
3'135'900 - 3'155'099	261'325 - 262'924.95			37.95	37.85	37.74	37.64	37.53	37.43
3'155'100 - 3'174'299	262'925 - 264'524.95			37.97	37.87	37.76	37.66	37.55	37.45
3'174'300 - 3'193'499	264'525 - 266'124.95			37.99	37.88	37.78	37.67	37.57	37.46
3'193'500 - 3'212'699	266'125 - 267'724.95			38.00	37.90	37.80	37.69	37.59	37.48
3'212'700 - 3'231'899	267'725 - 269'324.95			38.02	37.92	37.81	37.71	37.61	37.50
3'231'900 - 3'251'099	269'325 - 270'924.95			38.03	37.93	37.83	37.73	37.62	37.52
3'251'100 - 3'270'299	270'925 - 272'524.95			38.05	37.95	37.85	37.74	37.64	37.54
3'270'300 - 3'289'499	272'525 - 274'124.95			38.06	37.96	37.86	37.76	37.66	37.56
3'289'500 - 3'308'699	274'125 - 275'724.95			38.08	37.98	37.88	37.78	37.68	37.58
3'308'700 - 3'327'899	275'725 - 277'324.95			38.09	37.99	37.90	37.80	37.70	37.59
3'327'900 - 3'347'099	277'325 - 278'924.95			38.11	38.01	37.91	37.81	37.71	37.61
3'347'100 - 3'366'299	278'925 - 280'524.95			38.12	38.03	37.93	37.83	37.73	37.63
3'366'300 - 3'385'499	280'525 - 282'124.95			38.14	38.04	37.94	37.84	37.75	37.65
3'385'500 - 3'404'699	282'125 - 283'724.95			38.15	38.06	37.96	37.86	37.76	37.66
3'404'700 - 3'423'899	283'725 - 285'324.95			38.17	38.07	37.97	37.88	37.78	37.68
3'423'900 - 3'443'099	285'325 - 286'924.95			38.18	38.08	37.99	37.89	37.79	37.70
3'443'100 - 3'462'299	286'925 - 288'524.95			38.19	38.10	38.00	37.91	37.81	37.71
3'462'300 - 3'481'499	288'525 - 290'124.95			38.21	38.11	38.02	37.92	37.83	37.73
3'481'500 - 3'500'699	290'125 - 291'724.95			38.22	38.13	38.03	37.94	37.84	37.75
3'500'700 - 3'519'899	291'725 - 293'324.95			38.23	38.14	38.05	37.95	37.86	37.76
3'519'900 - 3'539'099	293'325 - 294'924.95			38.25	38.15	38.06	37.97	37.87	37.78
3'539'100 - 3'558'299	294'925 - 296'524.95			38.26	38.17	38.07	37.98	37.89	37.79
3'558'300 - 3'577'499	296'525 - 298'124.95			38.27	38.18	38.09	38.00	37.90	37.81
3'577'500 - 3'596'699	298'125 - 299'724.95			38.29	38.19	38.10	38.01	37.92	37.83
3'596'700 - 3'615'899	299'725 - 301'324.95			38.30	38.21	38.12	38.02	37.93	37.84
3'615'900 - 3'635'099	301'325 - 302'924.95			38.31	38.22	38.13	38.04	37.95	37.86
3'635'100 - 3'654'299	302'925 - 304'524.95			38.32	38.23	38.14	38.05	37.96	37.87
3'654'300 - 3'673'499	304'525 - 306'124.95			38.34	38.25	38.16	38.07	37.98	37.89
3'673'500 - 3'692'699	306'125 - 307'724.95			38.35	38.26	38.17	38.08	37.99	37.90
3'692'700 - 3'711'899	307'725 - 309'324.95			38.36	38.27	38.18	38.09	38.00	37.91
3'711'900 - 3'731'099	309'325 - 310'924.95			38.37	38.28	38.19	38.11	38.02	37.93
3'731'100 - 3'750'299	310'925 - 312'524.95			38.38	38.29	38.21	38.12	38.03	37.94
3'750'300 - 3'769'499	312'525 - 314'124.95			38.39	38.31	38.22	38.13	38.04	37.96
3'769'500 - 3'788'699	314'125 - 315'724.95			38.41	38.32	38.23	38.14	38.06	37.97
3'788'700 - 3'807'899	315'725 - 317'324.95			38.42	38.33	38.24	38.16	38.07	37.98
3'807'900 - 3'827'099	317'325 - 318'924.95			38.43	38.34	38.26	38.17	38.08	38.00
3'827'100 - 3'846'299	318'925 - 320'524.95			38.44	38.35	38.27	38.18	38.10	38.01
3'846'300 - 3'865'499	320'525 - 322'124.95			38.45	38.36	38.28	38.19	38.11	38.02
3'865'500 - 3'884'699	322'125 - 323'724.95			38.46	38.38	38.29	38.21	38.12	38.04
3'884'700 - 3'903'899	323'725 - 325'324.95			38.47	38.39	38.30	38.22	38.13	38.05
3'903'900 - 3'923'099	325'325 - 326'924.95			38.48	38.40	38.31	38.23	38.15	38.06
3'923'100 - 3'942'299	326'925 - 328'524.95			38.49	38.41	38.33	38.24	38.16	38.08
3'942'300 - 3'961'499	328'525 - 330'124.95			38.50	38.42	38.34	38.25	38.17	38.09
3'961'500 - 3'980'699	330'125 - 331'724.95			38.51	38.43	38.35	38.27	38.18	38.10
3'980'700 - 3'999'899	331'725 - 333'324.95			38.52	38.44	38.36	38.28	38.19	38.11
3'999'900 - 4'019'099	333'325 - 334'924.95			38.53	38.45	38.37	38.29	38.21	38.12
4'019'100 - 4'038'299	334'925 - 336'524.95			38.54	38.46	38.38	38.30	38.22	38.14
4'038'300 - 4'057'499	336'525 - 338'124.95			38.55	38.47	38.39	38.31	38.23	38.15
4'057'500 - 4'076'699	338'125 - 339'724.95			38.56	38.48	38.40	38.32	38.24	38.16
4'076'700 - 4'095'899	339'725 - 341'324.95			38.57	38.49	38.41	38.33	38.25	38.17
4'095'900 - 4'115'099	341'325 - 342'924.95			38.58	38.50	38.42	38.34	38.26	38.18
4'115'100 - 4'134'299	342'925 - 344'524.95			38.59	38.51	38.43	38.35	38.27	38.20
4'134'300 - 4'153'499	344'525 - 346'124.95			38.60	38.52	38.44	38.37	38.29	38.21
4'153'500 - 4'172'699	346'125 - 347'724.95			38.61	38.53	38.45	38.38	38.30	38.22
4'172'700 - 4'191'899	347'725 - 349'324.95			38.62	38.54	38.46	38.39	38.31	38.23
4'191'900 - 4'211'099	349'325 - 350'924.95			38.63	38.55	38.47	38.40	38.32	38.24
4'211'100 - 4'230'299	350'925 - 352'524.95			38.64	38.56	38.48	38.41	38.33	38.25
4'230'300 - 4'249'499	352'525 - 354'124.95			38.65	38.57	38.49	38.42	38.34	38.26
4'249'500 - 4'268'699	354'125 - 355'724.95			38.66	38.58	38.50	38.43	38.35	38.27
4'268'700 - 4'287'899	355'725 - 357'324.95			38.67	38.59	38.51	38.44	38.36	38.28
4'287'900 - 4'307'099	357'325 - 358'924.95			38.67	38.60	38.52	38.45	38.37	38.29
4'307'100 - 4'326'299	358'925 - 360'524.95			38.68	38.61	38.53	38.46	38.38	38.30
4'326'300 - 4'345'499	360'525 - 362'124.95			38.69	38.62	38.54	38.47	38.39	38.32
4'345'500 - 4'364'699	362'125 - 363'724.95			38.70	38.63	38.55	38.48	38.40	38.33
4'364'700 - 4'383'899	363'725 - 365'324.95			38.71	38.63	38.56	38.49	38.41	38.34
4'383'900 - 4'403'099	365'325 - 366'924.95			38.72	38.64	38.57	38.49	38.42	38.35
4'403'100 - 4'422'299	366'925 - 368'524.95			38.73	38.65	38.58	38.50	38.43	38.36

TRANCHES BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2025				TAUX BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2025					
Revenus cumulés du couple				Cr0	Cr1	Cr2	Cr3	Cr4	Cr5
Année fr.	Mois fr.			Marié et les 2 conjoints travaillent					
				0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %
4'422'300 - 4'441'499	368'525 - 370'124.95			38.73	38.66	38.59	38.51	38.44	38.37
4'441'500 - 4'479'899	370'125 - 373'324.95			38.75	38.67	38.60	38.53	38.45	38.38
4'479'900 - 4'518'299	373'325 - 376'524.95			38.76	38.69	38.62	38.55	38.47	38.40
4'518'300 - 4'556'699	376'525 - 379'724.95			38.78	38.71	38.63	38.56	38.49	38.42
4'556'700 - 4'595'099	379'725 - 382'924.95			38.79	38.72	38.65	38.58	38.51	38.44
4'595'100 - 4'633'499	382'925 - 386'124.95			38.81	38.74	38.67	38.60	38.53	38.46
4'633'500 - 4'671'899	386'125 - 389'324.95			38.82	38.75	38.68	38.61	38.54	38.47
4'671'900 - 4'710'299	389'325 - 392'524.95			38.84	38.77	38.70	38.63	38.56	38.49
4'710'300 - 4'748'699	392'525 - 395'724.95			38.85	38.78	38.72	38.65	38.58	38.51
4'748'700 - 4'787'099	395'725 - 398'924.95			38.87	38.80	38.73	38.66	38.60	38.53
4'787'100 - 4'825'499	398'925 - 402'124.95			38.88	38.81	38.75	38.68	38.61	38.54
4'825'500 - 4'863'899	402'125 - 405'324.95			38.90	38.83	38.76	38.69	38.63	38.56
4'863'900 - 4'902'299	405'325 - 408'524.95			38.91	38.84	38.78	38.71	38.64	38.58
4'902'300 - 4'940'699	408'525 - 411'724.95			38.92	38.86	38.79	38.73	38.66	38.59
4'940'700 - 4'979'099	411'725 - 414'924.95			38.94	38.87	38.81	38.74	38.67	38.61
4'979'100 - 5'017'499	414'925 - 418'124.95			38.95	38.88	38.82	38.75	38.69	38.62
5'017'500 - 5'055'899	418'125 - 421'324.95			38.96	38.90	38.83	38.77	38.70	38.64
5'055'900 - 5'094'299	421'325 - 424'524.95			38.97	38.91	38.85	38.78	38.72	38.66
5'094'300 - 5'132'699	424'525 - 427'724.95			38.99	38.92	38.86	38.80	38.73	38.67
5'132'700 - 5'171'099	427'725 - 430'924.95			39.00	38.94	38.87	38.81	38.75	38.68
5'171'100 - 5'209'499	430'925 - 434'124.95			39.01	38.95	38.89	38.82	38.76	38.70
5'209'500 - 5'247'899	434'125 - 437'324.95			39.02	38.96	38.90	38.84	38.78	38.71
5'247'900 - 5'286'299	437'325 - 440'524.95			39.04	38.97	38.91	38.85	38.79	38.73
5'286'300 - 5'324'699	440'525 - 443'724.95			39.05	38.99	38.92	38.86	38.80	38.74
5'324'700 - 5'363'099	443'725 - 446'924.95			39.06	39.00	38.94	38.88	38.82	38.76
5'363'100 - 5'401'499	446'925 - 450'124.95			39.07	39.01	38.95	38.89	38.83	38.77
5'401'500 - 5'439'899	450'125 - 453'324.95			39.08	39.02	38.96	38.90	38.84	38.78
5'439'900 - 5'478'299	453'325 - 456'524.95			39.09	39.03	38.97	38.91	38.85	38.79
5'478'300 - 5'516'699	456'525 - 459'724.95			39.10	39.04	38.98	38.93	38.87	38.81
5'516'700 - 5'555'099	459'725 - 462'924.95			39.11	39.05	39.00	38.94	38.88	38.82
5'555'100 - 5'593'499	462'925 - 466'124.95			39.12	39.07	39.01	38.95	38.89	38.83
5'593'500 - 5'631'899	466'125 - 469'324.95			39.13	39.08	39.02	38.96	38.90	38.85
5'631'900 - 5'670'299	469'325 - 472'524.95			39.14	39.09	39.03	38.97	38.91	38.86
5'670'300 - 5'708'699	472'525 - 475'724.95			39.15	39.10	39.04	38.98	38.93	38.87
5'708'700 - 5'747'099	475'725 - 478'924.95			39.16	39.11	39.05	38.99	38.94	38.88
5'747'100 - 5'785'499	478'925 - 482'124.95			39.17	39.12	39.06	39.01	38.95	38.89
5'785'500 - 5'823'899	482'125 - 485'324.95			39.18	39.13	39.07	39.02	38.96	38.90
5'823'900 - 5'862'299	485'325 - 488'524.95			39.19	39.14	39.08	39.03	38.97	38.92
5'862'300 - 5'900'699	488'525 - 491'724.95			39.20	39.15	39.09	39.04	38.98	38.93
5'900'700 - 5'939'099	491'725 - 494'924.95			39.21	39.16	39.10	39.05	38.99	38.94
5'939'100 - 6'015'899	494'925 - 501'324.95			39.22	39.17	39.12	39.06	39.01	38.95
6'015'900 - 6'092'699	501'325 - 507'724.95			39.24	39.19	39.14	39.08	39.03	38.98
6'092'700 - 6'169'499	507'725 - 514'124.95			39.26	39.21	39.15	39.10	39.05	39.00
6'169'500 - 6'246'299	514'125 - 520'524.95			39.28	39.22	39.17	39.12	39.07	39.02
6'246'300 - 6'323'099	520'525 - 526'924.95			39.29	39.24	39.19	39.14	39.09	39.04
6'323'100 - 6'399'899	526'925 - 533'324.95			39.31	39.26	39.21	39.16	39.11	39.06
6'399'900 - 6'476'699	533'325 - 539'724.95			39.33	39.28	39.23	39.18	39.13	39.08
6'476'700 - 6'553'499	539'725 - 546'124.95			39.34	39.29	39.24	39.19	39.14	39.09
6'553'500 - 6'630'299	546'125 - 552'524.95			39.36	39.31	39.26	39.21	39.16	39.11
6'630'300 - 6'707'099	552'525 - 558'924.95			39.37	39.32	39.27	39.23	39.18	39.13
6'707'100 - 6'783'899	558'925 - 565'324.95			39.38	39.34	39.29	39.24	39.19	39.15
6'783'900 - 6'860'699	565'325 - 571'724.95			39.40	39.35	39.30	39.26	39.21	39.16
6'860'700 - 6'937'499	571'725 - 578'124.95			39.41	39.37	39.32	39.27	39.23	39.18
6'937'500 - 7'014'299	578'125 - 584'524.95			39.43	39.38	39.33	39.29	39.24	39.20
7'014'300 - 7'091'099	584'525 - 590'924.95			39.44	39.39	39.35	39.30	39.26	39.21
7'091'100 - 7'167'899	590'925 - 597'324.95			39.45	39.41	39.36	39.32	39.27	39.23
7'167'900 - 7'244'699	597'325 - 603'724.95			39.46	39.42	39.37	39.33	39.29	39.24
7'244'700 - 7'321'499	603'725 - 610'124.95			39.48	39.43	39.39	39.34	39.30	39.26
7'321'500 - 7'398'299	610'125 - 616'524.95			39.49	39.44	39.40	39.36	39.31	39.27
7'398'300 - 7'475'099	616'525 - 622'924.95			39.50	39.46	39.41	39.37	39.33	39.28
7'475'100 - 7'551'899	622'925 - 629'324.95			39.51	39.47	39.43	39.38	39.34	39.30
7'551'900 - 7'628'699	629'325 - 635'724.95			39.52	39.48	39.44	39.40	39.35	39.31
7'628'700 - 7'705'499	635'725 - 642'124.95			39.53	39.49	39.45	39.41	39.37	39.32
7'705'500 - 7'782'299	642'125 - 648'524.95			39.54	39.50	39.46	39.42	39.38	39.34
7'782'300 - 7'859'099	648'525 - 654'924.95			39.56	39.51	39.47	39.43	39.39	39.35
7'859'100 - 7'935'899	654'925 - 661'324.95			39.57	39.52	39.48	39.44	39.40	39.36
7'935'900 - 8'012'699	661'325 - 667'724.95			39.58	39.54	39.50	39.46	39.42	39.38
8'012'700 - 8'089'499	667'725 - 674'124.95			39.59	39.55	39.51	39.47	39.43	39.39
8'089'500 - 8'166'299	674'125 - 680'524.95			39.60	39.56	39.52	39.48	39.44	39.40
8'166'300 - 8'243'099	680'525 - 686'924.95			39.61	39.57	39.53	39.49	39.45	39.41
8'243'100 - 8'319'899	686'925 - 693'324.95			39.61	39.58	39.54	39.50	39.46	39.42
8'319'900 - 8'473'499	693'325 - 706'124.95			39.63	39.59	39.55	39.51	39.48	39.44
8'473'500 - 8'627'099	706'125 - 718'924.95			39.65	39.61	39.57	39.53	39.50	39.46
8'627'100 - 8'780'699	718'925 - 731'724.95			39.66	39.63	39.59	39.55	39.52	39.48
8'780'700 - 8'934'299	731'725 - 744'524.95			39.68	39.64	39.61	39.57	39.54	39.50
8'934'300 - 9'087'899	744'525 - 757'324.95			39.70	39.66	39.63	39.59	39.55	39.52

TRANCHES BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2025				TAUX BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2025					
Revenus cumulés du couple				Cr0	Cr1	Cr2	Cr3	Cr4	Cr5
Année fr.	Mois fr.			Marié et les 2 conjoints travaillent					
				0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %
9'087'900 - 9'241'499	757'325 - 770'124.95			39.71	39.68	39.64	39.61	39.57	39.54
9'241'500 - 9'395'099	770'125 - 782'924.95			39.73	39.69	39.66	39.62	39.59	39.56
9'395'100 - 9'548'699	782'925 - 795'724.95			39.74	39.71	39.67	39.64	39.61	39.57
9'548'700 - 9'702'299	795'725 - 808'524.95			39.76	39.72	39.69	39.66	39.62	39.59
9'702'300 - 9'855'899	808'525 - 821'324.95			39.77	39.74	39.70	39.67	39.64	39.61
9'855'900 - 10'009'499	821'325 - 834'124.95			39.78	39.75	39.72	39.69	39.65	39.62
10'009'500 - 10'163'099	834'125 - 846'924.95			39.80	39.76	39.73	39.70	39.67	39.64
10'163'100 - 10'316'699	846'925 - 859'724.95			39.81	39.78	39.75	39.71	39.68	39.65
10'316'700 - 10'470'299	859'725 - 872'524.95			39.82	39.79	39.76	39.73	39.70	39.67
10'470'300 - 10'623'899	872'525 - 885'324.95			39.83	39.80	39.77	39.74	39.71	39.68
10'623'900 - 10'777'499	885'325 - 898'124.95			39.84	39.81	39.78	39.75	39.72	39.69
10'777'500 - 10'931'099	898'125 - 910'924.95			39.85	39.82	39.80	39.77	39.74	39.71
10'931'100 - 11'084'699	910'925 - 923'724.95			39.86	39.84	39.81	39.78	39.75	39.72
11'084'700 - 11'238'299	923'725 - 936'524.95			39.87	39.85	39.82	39.79	39.76	39.73
11'238'300 - 11'391'899	936'525 - 949'324.95			39.89	39.86	39.83	39.80	39.77	39.74
11'391'900 - 11'545'499	949'325 - 962'124.95			39.89	39.87	39.84	39.81	39.78	39.76
11'545'500 - 11'699'099	962'125 - 974'924.95			39.90	39.88	39.85	39.82	39.80	39.77
11'699'100 - 11'852'699	974'925 - 987'724.95			39.91	39.89	39.86	39.83	39.81	39.78
11'852'700 - 12'006'299	987'725 - 1'000'524.95			39.92	39.90	39.87	39.84	39.82	39.79
12'006'300 - 12'159'899	1'000'525 - 1'013'324.95			39.93	39.91	39.88	39.85	39.83	39.80
12'159'900 - 12'467'099	1'013'325 - 1'038'924.95			39.94	39.92	39.89	39.87	39.84	39.82
12'467'100 - 12'774'299	1'038'925 - 1'064'524.95			39.96	39.94	39.91	39.89	39.86	39.84
12'774'300 - 13'081'499	1'064'525 - 1'090'124.95			39.98	39.95	39.93	39.90	39.88	39.85
13'081'500 - 13'388'699	1'090'125 - 1'115'724.95			39.99	39.97	39.94	39.92	39.90	39.87
13'388'700 - 13'695'899	1'115'725 - 1'141'324.95			40.01	39.98	39.96	39.94	39.91	39.89
13'695'900 - 14'003'099	1'141'325 - 1'166'924.95			40.02	40.00	39.97	39.95	39.93	39.91
14'003'100 - 14'310'299	1'166'925 - 1'192'524.95			40.03	40.01	39.99	39.97	39.94	39.92
14'310'300 - 14'617'499	1'192'525 - 1'218'124.95			40.05	40.02	40.00	39.98	39.96	39.94
14'617'500 - 14'924'699	1'218'125 - 1'243'724.95			40.06	40.04	40.01	39.99	39.97	39.95
14'924'700 - 15'231'899	1'243'725 - 1'269'324.95			40.07	40.05	40.03	40.01	39.99	39.96
15'231'900 - 15'539'099	1'269'325 - 1'294'924.95			40.08	40.06	40.04	40.02	40.00	39.98
15'539'100 - 15'846'299	1'294'925 - 1'320'524.95			40.09	40.07	40.05	40.03	40.01	39.99
15'846'300 - 16'153'499	1'320'525 - 1'346'124.95			40.10	40.08	40.06	40.04	40.02	40.00
16'153'500 - 16'460'699	1'346'125 - 1'371'724.95			40.11	40.09	40.07	40.05	40.03	40.01
16'460'700 - 17'075'099	1'371'725 - 1'422'924.95			40.12	40.11	40.09	40.07	40.05	40.03
17'075'100 - 17'689'499	1'422'925 - 1'474'124.95			40.14	40.12	40.11	40.09	40.07	40.05
17'689'500 - 18'303'899	1'474'125 - 1'525'324.95			40.16	40.14	40.12	40.11	40.09	40.07
18'303'900 - 18'918'299	1'525'325 - 1'576'524.95			40.17	40.16	40.14	40.12	40.11	40.09
18'918'300 - 19'532'699	1'576'525 - 1'627'724.95			40.19	40.17	40.16	40.14	40.12	40.11
19'532'700 - 20'147'099	1'627'725 - 1'678'924.95			40.20	40.19	40.17	40.15	40.14	40.12
20'147'100 - 20'761'499	1'678'925 - 1'730'124.95			40.21	40.20	40.18	40.17	40.15	40.14
20'761'500 - 21'375'899	1'730'125 - 1'781'324.95			40.23	40.21	40.20	40.18	40.17	40.15
21'375'900 - 21'990'299	1'781'325 - 1'832'524.95			40.24	40.22	40.21	40.19	40.18	40.16
21'990'300 - 22'604'699	1'832'525 - 1'883'724.95			40.25	40.23	40.22	40.21	40.19	40.18
22'604'700 - 23'219'099	1'883'725 - 1'934'924.95			40.26	40.24	40.23	40.22	40.20	40.19
23'219'100 - 24'447'899	1'934'925 - 2'037'324.95			40.27	40.26	40.25	40.23	40.22	40.21
24'447'900 - 25'676'699	2'037'325 - 2'139'724.95			40.29	40.28	40.26	40.25	40.24	40.23
25'676'700 - 26'905'499	2'139'725 - 2'242'124.95			40.30	40.29	40.28	40.27	40.26	40.24
26'905'500 - 28'134'299	2'242'125 - 2'344'524.95			40.32	40.31	40.30	40.28	40.27	40.26
28'134'300 - 29'363'099	2'344'525 - 2'446'924.95			40.33	40.32	40.31	40.30	40.29	40.28
29'363'100 - 30'591'899	2'446'925 - 2'549'324.95			40.34	40.33	40.32	40.31	40.30	40.29
30'591'900 - 31'820'699	2'549'325 - 2'651'724.95			40.35	40.34	40.33	40.32	40.31	40.30
31'820'700 - 33'049'499	2'651'725 - 2'754'124.95			40.36	40.35	40.35	40.34	40.33	40.32
33'049'500 - 34'278'299	2'754'125 - 2'856'524.95			40.37	40.36	40.36	40.35	40.34	40.33
34'278'300 - 35'507'099	2'856'525 - 2'958'924.95			40.38	40.37	40.36	40.36	40.35	40.34
35'507'100 - 36'735'899	2'958'925 - 3'061'324.95			40.39	40.38	40.37	40.36	40.36	40.35
36'735'900 - 37'964'699	3'061'325 - 3'163'724.95			40.40	40.39	40.38	40.37	40.36	40.36
37'964'700 - 39'193'499	3'163'725 - 3'266'124.95			40.41	40.40	40.39	40.38	40.37	40.36
39'193'500 - 41'651'099	3'266'125 - 3'470'924.95			40.42	40.41	40.40	40.39	40.38	40.38
41'651'100 - 44'108'699	3'470'925 - 3'675'724.95			40.43	40.42	40.41	40.40	40.40	40.39
44'108'700 - 46'566'299	3'675'725 - 3'880'524.95			40.44	40.43	40.42	40.42	40.41	40.40
46'566'300 - 49'023'899	3'880'525 - 4'085'324.95			40.45	40.44	40.43	40.43	40.42	40.41
49'023'900 - 51'481'499	4'085'325 - 4'290'124.95			40.46	40.45	40.44	40.44	40.43	40.42
51'481'500 - 53'939'099	4'290'125 - 4'494'924.95			40.46	40.46	40.45	40.45	40.44	40.43
53'939'100 - 56'396'699	4'494'925 - 4'699'724.95			40.47	40.46	40.46	40.45	40.45	40.44
56'396'700 - 58'854'299	4'699'725 - 4'904'524.95			40.48	40.47	40.47	40.46	40.45	40.45
58'854'300 - 63'769'499	4'904'525 - 5'314'124.95			40.49	40.48	40.47	40.47	40.46	40.46
63'769'500 - 68'684'699	5'314'125 - 5'723'724.95			40.50	40.49	40.49	40.48	40.48	40.47
68'684'700 - 73'599'899	5'723'725 - 6'133'324.95			40.50	40.50	40.49	40.49	40.49	40.48
73'599'900 - 78'515'099	6'133'325 - 6'542'924.95			40.51	40.51	40.50	40.50	40.49	40.49
78'515'100 - 83'430'299	6'542'925 - 6'952'524.95			40.52	40.51	40.51	40.51	40.50	40.50
83'430'300 - 88'345'499	6'952'525 - 7'362'124.95			40.52	40.52	40.52	40.51	40.51	40.51
88'345'500 - 93'260'699	7'362'125 - 7'771'724.95			40.53	40.53	40.52	40.52	40.52	40.51
93'260'700 - 98'175'899	7'771'725 - 8'181'324.95			40.53	40.53	40.53	40.52	40.52	40.52
98'175'900 - 103'091'100	8'181'325 - 8'590'925.03			40.54	40.53	40.53	40.53	40.53	40.52