

| TRANCHES BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2022 | | | | TAUX BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2022 | | | | | |
|---|---------|-------------|--------|---|-------------|-------------|-------------|-------------|-------------|
| Revenus cumulés du couple | | | | Cr0 | Cr1 | Cr2 | Cr3 | Cr4 | Cr5 |
| Année | | Mois | | Marié et les 2 conjoints travaillent | | | | | |
| fr. | | fr. | | 0 enf. % | 1 enf. % | 2 enf. % | 3 enf. % | 4 enf. % | 5 enf. % |
| 1 - | 55'200 | 1.00 - | 4'600 | | | | | | |
| 55'201 - | 56'400 | 4'600.05 - | 4'700 | | | | | | |
| 56'401 - | 57'600 | 4'700.05 - | 4'800 | 0.06 | | | | | |
| 57'601 - | 58'800 | 4'800.05 - | 4'900 | 0.31 | | | | | |
| 58'801 - | 60'000 | 4'900.05 - | 5'000 | 0.54 | | | | | |
| 60'001 - | 61'200 | 5'000.05 - | 5'100 | 0.76 | | | | | |
| 61'201 - | 62'400 | 5'100.05 - | 5'200 | 0.97 | | | | | |
| 62'401 - | 63'600 | 5'200.05 - | 5'300 | 1.18 | | | | | |
| 63'601 - | 64'800 | 5'300.05 - | 5'400 | 1.38 | | | | | |
| 64'801 - | 66'000 | 5'400.05 - | 5'500 | 1.57 | | | | | |
| 66'001 - | 67'200 | 5'500.05 - | 5'600 | 1.78 | | | | | |
| 67'201 - | 68'400 | 5'600.05 - | 5'700 | 1.99 | | | | | |
| 68'401 - | 69'600 | 5'700.05 - | 5'800 | 2.18 | | | | | |
| 69'601 - | 70'800 | 5'800.05 - | 5'900 | 2.41 | | | | | |
| 70'801 - | 72'000 | 5'900.05 - | 6'000 | 2.62 | | | | | |
| 72'001 - | 73'200 | 6'000.05 - | 6'100 | 2.83 | | | | | |
| 73'201 - | 74'400 | 6'100.05 - | 6'200 | 3.04 | | | | | |
| 74'401 - | 75'600 | 6'200.05 - | 6'300 | 3.24 | 0.18 | | | | |
| 75'601 - | 76'800 | 6'300.05 - | 6'400 | 3.45 | 0.36 | | | | |
| 76'801 - | 78'000 | 6'400.05 - | 6'500 | 3.66 | 0.54 | | | | |
| 78'001 - | 79'200 | 6'500.05 - | 6'600 | 3.86 | 0.71 | | | | |
| 79'201 - | 80'400 | 6'600.05 - | 6'700 | 4.06 | 0.88 | | | | |
| 80'401 - | 81'600 | 6'700.05 - | 6'800 | 4.26 | 1.04 | | | | |
| 81'601 - | 82'800 | 6'800.05 - | 6'900 | 4.47 | 1.20 | | | | |
| 82'801 - | 84'000 | 6'900.05 - | 7'000 | 4.67 | 1.36 | | | | |
| 84'001 - | 85'200 | 7'000.05 - | 7'100 | 4.87 | 1.53 | | | | |
| 85'201 - | 86'400 | 7'100.05 - | 7'200 | 5.06 | 1.70 | | | | |
| 86'401 - | 87'600 | 7'200.05 - | 7'300 | 5.25 | 1.86 | | | | |
| 87'601 - | 88'800 | 7'300.05 - | 7'400 | 5.43 | 2.02 | | | | |
| 88'801 - | 90'000 | 7'400.05 - | 7'500 | 5.61 | 2.19 | | | | |
| 90'001 - | 91'200 | 7'500.05 - | 7'600 | 5.78 | 2.36 | | | | |
| 91'201 - | 92'400 | 7'600.05 - | 7'700 | 5.94 | 2.52 | 0.10 | | | |
| 92'401 - | 93'600 | 7'700.05 - | 7'800 | 6.11 | 2.69 | 0.25 | | | |
| 93'601 - | 94'800 | 7'800.05 - | 7'900 | 6.28 | 2.86 | 0.40 | | | |
| 94'801 - | 96'000 | 7'900.05 - | 8'000 | 6.46 | 3.03 | 0.54 | | | |
| 96'001 - | 97'200 | 8'000.05 - | 8'100 | 6.64 | 3.19 | 0.68 | | | |
| 97'201 - | 98'400 | 8'100.05 - | 8'200 | 6.82 | 3.35 | 0.82 | | | |
| 98'401 - | 99'600 | 8'200.05 - | 8'300 | 6.99 | 3.53 | 0.95 | | | |
| 99'601 - | 100'800 | 8'300.05 - | 8'400 | 7.15 | 3.70 | 1.09 | | | |
| 100'801 - | 102'000 | 8'400.05 - | 8'500 | 7.32 | 3.86 | 1.23 | | | |
| 102'001 - | 103'200 | 8'500.05 - | 8'600 | 7.48 | 4.02 | 1.37 | | | |
| 103'201 - | 104'400 | 8'600.05 - | 8'700 | 7.65 | 4.18 | 1.51 | | | |
| 104'401 - | 105'600 | 8'700.05 - | 8'800 | 7.82 | 4.34 | 1.65 | | | |
| 105'601 - | 106'800 | 8'800.05 - | 8'900 | 8.00 | 4.52 | 1.80 | | | |
| 106'801 - | 108'000 | 8'900.05 - | 9'000 | 8.17 | 4.68 | 1.94 | | | |
| 108'001 - | 109'200 | 9'000.05 - | 9'100 | 8.33 | 4.85 | 2.08 | 0.04 | | |
| 109'201 - | 110'400 | 9'100.05 - | 9'200 | 8.50 | 5.01 | 2.22 | 0.17 | | |
| 110'401 - | 111'600 | 9'200.05 - | 9'300 | 8.66 | 5.17 | 2.37 | 0.30 | | |
| 111'601 - | 112'800 | 9'300.05 - | 9'400 | 8.81 | 5.35 | 2.52 | 0.42 | | |
| 112'801 - | 114'000 | 9'400.05 - | 9'500 | 8.97 | 5.52 | 2.66 | 0.54 | | |
| 114'001 - | 115'200 | 9'500.05 - | 9'600 | 9.12 | 5.69 | 2.81 | 0.66 | | |
| 115'201 - | 116'400 | 9'600.05 - | 9'700 | 9.28 | 5.86 | 2.96 | 0.77 | | |
| 116'401 - | 117'600 | 9'700.05 - | 9'800 | 9.43 | 6.02 | 3.11 | 0.89 | | |
| 117'601 - | 118'800 | 9'800.05 - | 9'900 | 9.58 | 6.18 | 3.26 | 1.01 | | |
| 118'801 - | 120'000 | 9'900.05 - | 10'000 | 9.72 | 6.34 | 3.40 | 1.14 | | |
| 120'001 - | 121'200 | 10'000.05 - | 10'100 | 9.86 | 6.49 | 3.54 | 1.26 | | |
| 121'201 - | 122'400 | 10'100.05 - | 10'200 | 10.00 | 6.66 | 3.68 | 1.38 | | |
| 122'401 - | 123'600 | 10'200.05 - | 10'300 | 10.14 | 6.82 | 3.82 | 1.51 | | |
| 123'601 - | 124'800 | 10'300.05 - | 10'400 | 10.29 | 6.98 | 3.95 | 1.63 | | |
| 124'801 - | 126'000 | 10'400.05 - | 10'500 | 10.43 | 7.13 | 4.08 | 1.76 | 0.00 | |
| 126'001 - | 127'200 | 10'500.05 - | 10'600 | 10.58 | 7.29 | 4.26 | 1.88 | 0.11 | |
| 127'201 - | 128'400 | 10'600.05 - | 10'700 | 10.72 | 7.44 | 4.41 | 2.01 | 0.22 | |
| 128'401 - | 129'600 | 10'700.05 - | 10'800 | 10.86 | 7.58 | 4.58 | 2.15 | 0.33 | |
| 129'601 - | 130'800 | 10'800.05 - | 10'900 | 10.99 | 7.73 | 4.73 | 2.28 | 0.44 | |
| 130'801 - | 132'000 | 10'900.05 - | 11'000 | 11.12 | 7.88 | 4.89 | 2.40 | 0.54 | |
| 132'001 - | 133'200 | 11'000.05 - | 11'100 | 11.26 | 8.04 | 5.04 | 2.54 | 0.64 | |
| 133'201 - | 134'400 | 11'100.05 - | 11'200 | 11.39 | 8.19 | 5.20 | 2.68 | 0.75 | |
| 134'401 - | 135'600 | 11'200.05 - | 11'300 | 11.52 | 8.34 | 5.35 | 2.82 | 0.86 | |
| 135'601 - | 136'500 | 11'300.05 - | 11'375 | 11.65 | 8.49 | 5.50 | 2.95 | 0.97 | |
| 136'501 - | 137'100 | 11'375.05 - | 11'425 | 11.72 | 8.58 | 5.59 | 3.03 | 1.04 | |
| 137'101 - | 137'700 | 11'425.05 - | 11'475 | 11.79 | 8.67 | 5.67 | 3.11 | 1.10 | |
| 137'701 - | 138'300 | 11'475.05 - | 11'525 | 11.86 | 8.75 | 5.77 | 3.19 | 1.16 | |
| 138'301 - | 138'900 | 11'525.05 - | 11'575 | 11.94 | 8.84 | 5.86 | 3.27 | 1.23 | |
| 138'901 - | 139'500 | 11'575.05 - | 11'625 | 12.01 | 8.92 | 5.95 | 3.35 | 1.29 | |
| 139'501 - | 140'100 | 11'625.05 - | 11'675 | 12.08 | 9.01 | 6.05 | 3.42 | 1.36 | |
| 140'101 - | 140'700 | 11'675.05 - | 11'725 | 12.15 | 9.09 | 6.14 | 3.50 | 1.43 | |

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).

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| 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. % | |
| 140'701 - 141'300 | 11'725.05 - 11'775 | 12.22 | 9.17 | 6.24 | 3.58 | 1.50 | | |
| 141'301 - 141'900 | 11'775.05 - 11'825 | 12.29 | 9.26 | 6.33 | 3.65 | 1.57 | | |
| 141'901 - 142'500 | 11'825.05 - 11'875 | 12.36 | 9.34 | 6.42 | 3.73 | 1.64 | | |
| 142'501 - 143'100 | 11'875.05 - 11'925 | 12.43 | 9.42 | 6.51 | 3.80 | 1.71 | 0.05 | |
| 143'101 - 143'700 | 11'925.05 - 11'975 | 12.49 | 9.51 | 6.60 | 3.88 | 1.77 | 0.11 | |
| 143'701 - 144'300 | 11'975.05 - 12'025 | 12.56 | 9.59 | 6.69 | 3.98 | 1.85 | 0.17 | |
| 144'301 - 144'900 | 12'025.05 - 12'075 | 12.63 | 9.67 | 6.78 | 4.07 | 1.92 | 0.23 | |
| 144'901 - 145'500 | 12'075.05 - 12'125 | 12.70 | 9.75 | 6.87 | 4.16 | 1.99 | 0.28 | |
| 145'501 - 146'100 | 12'125.05 - 12'175 | 12.76 | 9.83 | 6.95 | 4.25 | 2.07 | 0.34 | |
| 146'101 - 146'700 | 12'175.05 - 12'225 | 12.83 | 9.90 | 7.04 | 4.33 | 2.14 | 0.40 | |
| 146'701 - 147'300 | 12'225.05 - 12'275 | 12.89 | 9.98 | 7.13 | 4.42 | 2.21 | 0.46 | |
| 147'301 - 147'900 | 12'275.05 - 12'325 | 12.96 | 10.06 | 7.22 | 4.51 | 2.29 | 0.51 | |
| 147'901 - 148'500 | 12'325.05 - 12'375 | 13.02 | 10.13 | 7.30 | 4.60 | 2.36 | 0.57 | |
| 148'501 - 149'100 | 12'375.05 - 12'425 | 13.08 | 10.21 | 7.39 | 4.69 | 2.43 | 0.63 | |
| 149'101 - 149'700 | 12'425.05 - 12'475 | 13.14 | 10.29 | 7.48 | 4.78 | 2.51 | 0.68 | |
| 149'701 - 150'300 | 12'475.05 - 12'525 | 13.21 | 10.37 | 7.56 | 4.87 | 2.59 | 0.74 | |
| 150'301 - 150'900 | 12'525.05 - 12'575 | 13.27 | 10.44 | 7.65 | 4.95 | 2.67 | 0.80 | |
| 150'901 - 151'500 | 12'575.05 - 12'625 | 13.33 | 10.52 | 7.73 | 5.04 | 2.74 | 0.86 | |
| 151'501 - 152'100 | 12'625.05 - 12'675 | 13.39 | 10.60 | 7.81 | 5.13 | 2.82 | 0.93 | |
| 152'101 - 152'700 | 12'675.05 - 12'725 | 13.45 | 10.67 | 7.90 | 5.22 | 2.90 | 0.99 | |
| 152'701 - 153'300 | 12'725.05 - 12'775 | 13.51 | 10.75 | 7.98 | 5.30 | 2.97 | 1.05 | |
| 153'301 - 153'900 | 12'775.05 - 12'825 | 13.57 | 10.82 | 8.06 | 5.39 | 3.05 | 1.11 | |
| 153'901 - 154'500 | 12'825.05 - 12'875 | 13.63 | 10.90 | 8.14 | 5.47 | 3.12 | 1.18 | |
| 154'501 - 155'100 | 12'875.05 - 12'925 | 13.69 | 10.97 | 8.22 | 5.56 | 3.19 | 1.24 | |
| 155'101 - 155'700 | 12'925.05 - 12'975 | 13.74 | 11.04 | 8.30 | 5.65 | 3.27 | 1.30 | |
| 155'701 - 156'300 | 12'975.05 - 13'025 | 13.80 | 11.11 | 8.38 | 5.74 | 3.34 | 1.37 | |
| 156'301 - 156'900 | 13'025.05 - 13'075 | 13.86 | 11.18 | 8.46 | 5.83 | 3.41 | 1.44 | |
| 156'901 - 157'500 | 13'075.05 - 13'125 | 13.92 | 11.25 | 8.54 | 5.92 | 3.48 | 1.50 | |
| 157'501 - 158'100 | 13'125.05 - 13'175 | 13.98 | 11.32 | 8.62 | 6.00 | 3.56 | 1.57 | |
| 158'101 - 158'700 | 13'175.05 - 13'225 | 14.04 | 11.39 | 8.71 | 6.09 | 3.63 | 1.64 | |
| 158'701 - 159'300 | 13'225.05 - 13'275 | 14.10 | 11.46 | 8.79 | 6.17 | 3.70 | 1.71 | |
| 159'301 - 159'900 | 13'275.05 - 13'325 | 14.15 | 11.53 | 8.87 | 6.26 | 3.77 | 1.77 | |
| 159'901 - 160'500 | 13'325.05 - 13'375 | 14.21 | 11.59 | 8.95 | 6.34 | 3.84 | 1.84 | |
| 160'501 - 161'100 | 13'375.05 - 13'425 | 14.27 | 11.66 | 9.03 | 6.43 | 3.92 | 1.91 | |
| 161'101 - 161'700 | 13'425.05 - 13'475 | 14.32 | 11.73 | 9.11 | 6.51 | 4.01 | 1.98 | |
| 161'701 - 162'300 | 13'475.05 - 13'525 | 14.38 | 11.79 | 9.19 | 6.59 | 4.10 | 2.05 | |
| 162'301 - 162'900 | 13'525.05 - 13'575 | 14.43 | 11.86 | 9.27 | 6.67 | 4.19 | 2.12 | |
| 162'901 - 163'500 | 13'575.05 - 13'625 | 14.49 | 11.92 | 9.34 | 6.75 | 4.27 | 2.19 | |
| 163'501 - 164'100 | 13'625.05 - 13'675 | 14.54 | 11.99 | 9.42 | 6.83 | 4.36 | 2.26 | |
| 164'101 - 164'700 | 13'675.05 - 13'725 | 14.60 | 12.05 | 9.50 | 6.92 | 4.44 | 2.33 | |
| 164'701 - 165'300 | 13'725.05 - 13'775 | 14.65 | 12.12 | 9.57 | 7.00 | 4.53 | 2.40 | |
| 165'301 - 165'900 | 13'775.05 - 13'825 | 14.70 | 12.18 | 9.65 | 7.08 | 4.61 | 2.47 | |
| 165'901 - 166'500 | 13'825.05 - 13'875 | 14.76 | 12.25 | 9.72 | 7.16 | 4.70 | 2.55 | |
| 166'501 - 167'100 | 13'875.05 - 13'925 | 14.81 | 12.32 | 9.80 | 7.25 | 4.78 | 2.62 | |
| 167'101 - 167'700 | 13'925.05 - 13'975 | 14.86 | 12.38 | 9.87 | 7.33 | 4.86 | 2.70 | |
| 167'701 - 168'300 | 13'975.05 - 14'025 | 14.91 | 12.44 | 9.94 | 7.41 | 4.94 | 2.77 | |
| 168'301 - 168'900 | 14'025.05 - 14'075 | 14.96 | 12.51 | 10.02 | 7.49 | 5.03 | 2.84 | |
| 168'901 - 169'500 | 14'075.05 - 14'125 | 15.01 | 12.57 | 10.09 | 7.58 | 5.11 | 2.92 | |
| 169'501 - 170'100 | 14'125.05 - 14'175 | 15.07 | 12.63 | 10.16 | 7.66 | 5.19 | 2.99 | |
| 170'101 - 170'700 | 14'175.05 - 14'225 | 15.12 | 12.69 | 10.23 | 7.74 | 5.27 | 3.06 | |
| 170'701 - 171'300 | 14'225.05 - 14'275 | 15.17 | 12.75 | 10.30 | 7.81 | 5.35 | 3.13 | |
| 171'301 - 171'900 | 14'275.05 - 14'325 | 15.22 | 12.81 | 10.37 | 7.89 | 5.43 | 3.20 | |
| 171'901 - 172'500 | 14'325.05 - 14'375 | 15.28 | 12.88 | 10.44 | 7.97 | 5.52 | 3.27 | |
| 172'501 - 173'100 | 14'375.05 - 14'425 | 15.33 | 12.93 | 10.51 | 8.05 | 5.60 | 3.34 | |
| 173'101 - 173'700 | 14'425.05 - 14'475 | 15.38 | 12.99 | 10.58 | 8.12 | 5.68 | 3.41 | |
| 173'701 - 174'300 | 14'475.05 - 14'525 | 15.43 | 13.05 | 10.65 | 8.20 | 5.76 | 3.48 | |
| 174'301 - 174'900 | 14'525.05 - 14'575 | 15.48 | 13.11 | 10.72 | 8.28 | 5.85 | 3.54 | |
| 174'901 - 175'500 | 14'575.05 - 14'625 | 15.53 | 13.17 | 10.79 | 8.36 | 5.93 | 3.61 | |
| 175'501 - 176'100 | 14'625.05 - 14'675 | 15.58 | 13.23 | 10.86 | 8.44 | 6.01 | 3.68 | |
| 176'101 - 176'700 | 14'675.05 - 14'725 | 15.62 | 13.28 | 10.92 | 8.51 | 6.10 | 3.74 | |
| 176'701 - 177'300 | 14'725.05 - 14'775 | 15.67 | 13.34 | 10.99 | 8.59 | 6.18 | 3.83 | |
| 177'301 - 177'900 | 14'775.05 - 14'825 | 15.72 | 13.40 | 11.06 | 8.66 | 6.26 | 3.91 | |
| 177'901 - 178'500 | 14'825.05 - 14'875 | 15.77 | 13.46 | 11.13 | 8.74 | 6.34 | 3.99 | |
| 178'501 - 179'100 | 14'875.05 - 14'925 | 15.82 | 13.51 | 11.19 | 8.81 | 6.42 | 4.08 | |
| 179'101 - 179'700 | 14'925.05 - 14'975 | 15.86 | 13.57 | 11.26 | 8.89 | 6.50 | 4.16 | |
| 179'701 - 180'300 | 14'975.05 - 15'025 | 15.91 | 13.63 | 11.33 | 8.96 | 6.58 | 4.24 | |
| 180'301 - 180'900 | 15'025.05 - 15'075 | 15.96 | 13.69 | 11.39 | 9.04 | 6.66 | 4.32 | |
| 180'901 - 181'500 | 15'075.05 - 15'125 | 16.01 | 13.75 | 11.46 | 9.11 | 6.74 | 4.40 | |
| 181'501 - 182'100 | 15'125.05 - 15'175 | 16.06 | 13.80 | 11.52 | 9.18 | 6.82 | 4.48 | |
| 182'101 - 182'700 | 15'175.05 - 15'225 | 16.11 | 13.86 | 11.58 | 9.26 | 6.90 | 4.56 | |
| 182'701 - 183'300 | 15'225.05 - 15'275 | 16.16 | 13.91 | 11.65 | 9.33 | 6.98 | 4.64 | |
| 183'301 - 183'900 | 15'275.05 - 15'325 | 16.20 | 13.97 | 11.71 | 9.41 | 7.06 | 4.73 | |
| 183'901 - 184'500 | 15'325.05 - 15'375 | 16.25 | 14.02 | 11.77 | 9.48 | 7.14 | 4.81 | |
| 184'501 - 185'100 | 15'375.05 - 15'425 | 16.30 | 14.08 | 11.83 | 9.55 | 7.22 | 4.89 | |
| 185'101 - 185'700 | 15'425.05 - 15'475 | 16.34 | 14.13 | 11.89 | 9.62 | 7.29 | 4.97 | |
| 185'701 - 186'300 | 15'475.05 - 15'525 | 16.39 | 14.19 | 11.95 | 9.69 | 7.37 | 5.05 | |

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| 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. % |
| 186'301 - 186'900 | 15'525.05 - 15'575 | | 16.44 | 14.24 | 12.02 | 9.76 | 7.44 | 5.12 |
| 186'901 - 187'500 | 15'575.05 - 15'625 | | 16.48 | 14.29 | 12.08 | 9.83 | 7.52 | 5.20 |
| 187'501 - 188'100 | 15'625.05 - 15'675 | | 16.53 | 14.34 | 12.14 | 9.90 | 7.59 | 5.28 |
| 188'101 - 188'700 | 15'675.05 - 15'725 | | 16.58 | 14.40 | 12.20 | 9.97 | 7.67 | 5.37 |
| 188'701 - 189'300 | 15'725.05 - 15'775 | | 16.62 | 14.45 | 12.27 | 10.04 | 7.74 | 5.45 |
| 189'301 - 189'900 | 15'775.05 - 15'825 | | 16.67 | 14.50 | 12.33 | 10.11 | 7.82 | 5.53 |
| 189'901 - 190'500 | 15'825.05 - 15'875 | | 16.72 | 14.55 | 12.39 | 10.18 | 7.89 | 5.61 |
| 190'501 - 191'100 | 15'875.05 - 15'925 | | 16.77 | 14.61 | 12.45 | 10.24 | 7.97 | 5.69 |
| 191'101 - 191'700 | 15'925.05 - 15'975 | | 16.82 | 14.66 | 12.51 | 10.31 | 8.04 | 5.77 |
| 191'701 - 192'300 | 15'975.05 - 16'025 | | 16.87 | 14.71 | 12.57 | 10.38 | 8.12 | 5.85 |
| 192'301 - 192'900 | 16'025.05 - 16'075 | | 16.92 | 14.77 | 12.62 | 10.44 | 8.20 | 5.93 |
| 192'901 - 193'500 | 16'075.05 - 16'125 | | 16.96 | 14.82 | 12.68 | 10.51 | 8.27 | 6.01 |
| 193'501 - 194'100 | 16'125.05 - 16'175 | | 17.02 | 14.87 | 12.74 | 10.58 | 8.35 | 6.09 |
| 194'101 - 194'700 | 16'175.05 - 16'225 | | 17.06 | 14.92 | 12.80 | 10.64 | 8.43 | 6.17 |
| 194'701 - 195'300 | 16'225.05 - 16'275 | | 17.11 | 14.98 | 12.86 | 10.71 | 8.50 | 6.24 |
| 195'301 - 195'900 | 16'275.05 - 16'325 | | 17.16 | 15.03 | 12.92 | 10.77 | 8.57 | 6.32 |
| 195'901 - 196'500 | 16'325.05 - 16'375 | | 17.20 | 15.08 | 12.97 | 10.84 | 8.65 | 6.40 |
| 196'501 - 197'100 | 16'375.05 - 16'425 | | 17.25 | 15.13 | 13.03 | 10.90 | 8.72 | 6.47 |
| 197'101 - 197'700 | 16'425.05 - 16'475 | | 17.30 | 15.18 | 13.08 | 10.97 | 8.79 | 6.55 |
| 197'701 - 198'300 | 16'475.05 - 16'525 | | 17.35 | 15.23 | 13.14 | 11.03 | 8.86 | 6.62 |
| 198'301 - 198'900 | 16'525.05 - 16'575 | | 17.40 | 15.28 | 13.20 | 11.10 | 8.93 | 6.70 |
| 198'901 - 199'500 | 16'575.05 - 16'625 | | 17.44 | 15.33 | 13.26 | 11.16 | 9.00 | 6.78 |
| 199'501 - 200'100 | 16'625.05 - 16'675 | | 17.49 | 15.38 | 13.31 | 11.22 | 9.07 | 6.86 |
| 200'101 - 200'700 | 16'675.05 - 16'725 | | 17.54 | 15.43 | 13.37 | 11.29 | 9.14 | 6.93 |
| 200'701 - 201'300 | 16'725.05 - 16'775 | | 17.59 | 15.48 | 13.43 | 11.35 | 9.21 | 7.01 |
| 201'301 - 201'900 | 16'775.05 - 16'825 | | 17.63 | 15.53 | 13.48 | 11.41 | 9.28 | 7.09 |
| 201'901 - 202'500 | 16'825.05 - 16'875 | | 17.68 | 15.58 | 13.54 | 11.47 | 9.35 | 7.16 |
| 202'501 - 203'100 | 16'875.05 - 16'925 | | 17.74 | 15.63 | 13.60 | 11.54 | 9.42 | 7.24 |
| 203'101 - 203'700 | 16'925.05 - 16'975 | | 17.79 | 15.68 | 13.65 | 11.60 | 9.49 | 7.32 |
| 203'701 - 204'300 | 16'975.05 - 17'025 | | 17.84 | 15.73 | 13.71 | 11.66 | 9.56 | 7.39 |
| 204'301 - 204'900 | 17'025.05 - 17'075 | | 17.89 | 15.78 | 13.76 | 11.72 | 9.63 | 7.46 |
| 204'901 - 205'500 | 17'075.05 - 17'125 | | 17.94 | 15.83 | 13.81 | 11.78 | 9.70 | 7.54 |
| 205'501 - 206'100 | 17'125.05 - 17'175 | | 18.00 | 15.89 | 13.87 | 11.84 | 9.77 | 7.61 |
| 206'101 - 206'700 | 17'175.05 - 17'225 | | 18.05 | 15.94 | 13.92 | 11.90 | 9.84 | 7.69 |
| 206'701 - 207'300 | 17'225.05 - 17'275 | | 18.10 | 16.00 | 13.98 | 11.96 | 9.90 | 7.76 |
| 207'301 - 207'900 | 17'275.05 - 17'325 | | 18.15 | 16.05 | 14.03 | 12.02 | 9.97 | 7.83 |
| 207'901 - 208'500 | 17'325.05 - 17'375 | | 18.21 | 16.10 | 14.09 | 12.09 | 10.04 | 7.91 |
| 208'501 - 209'100 | 17'375.05 - 17'425 | | 18.26 | 16.15 | 14.15 | 12.15 | 10.11 | 7.98 |
| 209'101 - 209'700 | 17'425.05 - 17'475 | | 18.31 | 16.21 | 14.20 | 12.21 | 10.17 | 8.05 |
| 209'701 - 210'300 | 17'475.05 - 17'525 | | 18.36 | 16.26 | 14.26 | 12.27 | 10.24 | 8.13 |
| 210'301 - 210'900 | 17'525.05 - 17'575 | | 18.40 | 16.31 | 14.31 | 12.32 | 10.30 | 8.20 |
| 210'901 - 211'500 | 17'575.05 - 17'625 | | 18.46 | 16.37 | 14.37 | 12.39 | 10.37 | 8.27 |
| 211'501 - 212'100 | 17'625.05 - 17'675 | | 18.51 | 16.43 | 14.42 | 12.44 | 10.43 | 8.34 |
| 212'101 - 212'700 | 17'675.05 - 17'725 | | 18.56 | 16.48 | 14.47 | 12.50 | 10.50 | 8.42 |
| 212'701 - 213'300 | 17'725.05 - 17'775 | | 18.61 | 16.53 | 14.52 | 12.56 | 10.56 | 8.49 |
| 213'301 - 213'900 | 17'775.05 - 17'825 | | 18.66 | 16.60 | 14.58 | 12.62 | 10.62 | 8.56 |
| 213'901 - 214'500 | 17'825.05 - 17'875 | | 18.71 | 16.65 | 14.64 | 12.68 | 10.69 | 8.64 |
| 214'501 - 215'100 | 17'875.05 - 17'925 | | 18.75 | 16.71 | 14.69 | 12.73 | 10.75 | 8.71 |
| 215'101 - 215'700 | 17'925.05 - 17'975 | | 18.80 | 16.76 | 14.74 | 12.79 | 10.82 | 8.78 |
| 215'701 - 216'300 | 17'975.05 - 18'025 | | 18.85 | 16.82 | 14.80 | 12.85 | 10.88 | 8.85 |
| 216'301 - 216'900 | 18'025.05 - 18'075 | | 18.90 | 16.88 | 14.85 | 12.91 | 10.95 | 8.92 |
| 216'901 - 217'500 | 18'075.05 - 18'125 | | 18.95 | 16.93 | 14.91 | 12.97 | 11.01 | 8.99 |
| 217'501 - 218'100 | 18'125.05 - 18'175 | | 19.00 | 16.99 | 14.96 | 13.03 | 11.07 | 9.06 |
| 218'101 - 218'700 | 18'175.05 - 18'225 | | 19.05 | 17.05 | 15.02 | 13.09 | 11.14 | 9.13 |
| 218'701 - 219'300 | 18'225.05 - 18'275 | | 19.10 | 17.10 | 15.08 | 13.15 | 11.21 | 9.20 |
| 219'301 - 219'900 | 18'275.05 - 18'325 | | 19.14 | 17.16 | 15.13 | 13.21 | 11.27 | 9.27 |
| 219'901 - 220'500 | 18'325.05 - 18'375 | | 19.20 | 17.22 | 15.20 | 13.27 | 11.33 | 9.34 |
| 220'501 - 221'100 | 18'375.05 - 18'425 | | 19.24 | 17.27 | 15.25 | 13.32 | 11.40 | 9.41 |
| 221'101 - 221'700 | 18'425.05 - 18'475 | | 19.29 | 17.32 | 15.31 | 13.38 | 11.46 | 9.48 |
| 221'701 - 222'300 | 18'475.05 - 18'525 | | 19.34 | 17.38 | 15.38 | 13.45 | 11.52 | 9.55 |
| 222'301 - 222'900 | 18'525.05 - 18'575 | | 19.39 | 17.43 | 15.44 | 13.50 | 11.58 | 9.62 |
| 222'901 - 223'500 | 18'575.05 - 18'625 | | 19.43 | 17.49 | 15.50 | 13.56 | 11.65 | 9.69 |
| 223'501 - 224'100 | 18'625.05 - 18'675 | | 19.48 | 17.55 | 15.56 | 13.62 | 11.71 | 9.76 |
| 224'101 - 224'700 | 18'675.05 - 18'725 | | 19.53 | 17.60 | 15.62 | 13.68 | 11.77 | 9.83 |
| 224'701 - 225'300 | 18'725.05 - 18'775 | | 19.57 | 17.65 | 15.68 | 13.74 | 11.84 | 9.89 |
| 225'301 - 225'900 | 18'775.05 - 18'825 | | 19.62 | 17.71 | 15.75 | 13.80 | 11.90 | 9.96 |
| 225'901 - 226'500 | 18'825.05 - 18'875 | | 19.66 | 17.76 | 15.80 | 13.86 | 11.96 | 10.03 |
| 226'501 - 227'100 | 18'875.05 - 18'925 | | 19.71 | 17.81 | 15.86 | 13.92 | 12.02 | 10.10 |
| 227'101 - 227'700 | 18'925.05 - 18'975 | | 19.76 | 17.86 | 15.93 | 13.98 | 12.09 | 10.17 |
| 227'701 - 228'300 | 18'975.05 - 19'025 | | 19.80 | 17.91 | 15.98 | 14.04 | 12.15 | 10.23 |
| 228'301 - 228'900 | 19'025.05 - 19'075 | | 19.84 | 17.96 | 16.04 | 14.10 | 12.21 | 10.30 |
| 228'901 - 229'500 | 19'075.05 - 19'125 | | 19.88 | 18.01 | 16.10 | 14.16 | 12.27 | 10.36 |
| 229'501 - 230'100 | 19'125.05 - 19'175 | | 19.93 | 18.07 | 16.16 | 14.22 | 12.33 | 10.43 |
| 230'101 - 230'700 | 19'175.05 - 19'225 | | 19.97 | 18.11 | 16.21 | 14.28 | 12.39 | 10.49 |
| 230'701 - 231'300 | 19'225.05 - 19'275 | | 20.02 | 18.16 | 16.27 | 14.34 | 12.45 | 10.56 |
| 231'301 - 231'900 | 19'275.05 - 19'325 | | 20.06 | 18.22 | 16.33 | 14.41 | 12.52 | 10.63 |

| TRANCHES BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2022 | | | TAUX BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2022 | | | | | |
|---|--------------------|--|---|-------------|-------------|-------------|-------------|-------------|
| 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. % |
| 231'901 - 232'500 | 19'325.05 - 19'375 | | 20.11 | 18.27 | 16.38 | 14.47 | 12.58 | 10.69 |
| 232'501 - 233'100 | 19'375.05 - 19'425 | | 20.15 | 18.31 | 16.44 | 14.53 | 12.64 | 10.76 |
| 233'101 - 233'700 | 19'425.05 - 19'475 | | 20.19 | 18.37 | 16.50 | 14.59 | 12.70 | 10.82 |
| 233'701 - 234'300 | 19'475.05 - 19'525 | | 20.23 | 18.41 | 16.55 | 14.65 | 12.76 | 10.89 |
| 234'301 - 234'900 | 19'525.05 - 19'575 | | 20.27 | 18.46 | 16.61 | 14.71 | 12.82 | 10.95 |
| 234'901 - 235'500 | 19'575.05 - 19'625 | | 20.32 | 18.51 | 16.66 | 14.77 | 12.89 | 11.02 |
| 235'501 - 236'100 | 19'625.05 - 19'675 | | 20.36 | 18.56 | 16.72 | 14.83 | 12.95 | 11.08 |
| 236'101 - 236'700 | 19'675.05 - 19'725 | | 20.40 | 18.60 | 16.77 | 14.89 | 13.01 | 11.14 |
| 236'701 - 237'300 | 19'725.05 - 19'775 | | 20.45 | 18.66 | 16.83 | 14.95 | 13.08 | 11.21 |
| 237'301 - 237'900 | 19'775.05 - 19'825 | | 20.48 | 18.70 | 16.88 | 15.01 | 13.14 | 11.27 |
| 237'901 - 238'500 | 19'825.05 - 19'875 | | 20.52 | 18.75 | 16.93 | 15.07 | 13.20 | 11.33 |
| 238'501 - 239'100 | 19'875.05 - 19'925 | | 20.57 | 18.80 | 16.99 | 15.13 | 13.27 | 11.40 |
| 239'101 - 239'700 | 19'925.05 - 19'975 | | 20.61 | 18.84 | 17.04 | 15.19 | 13.33 | 11.47 |
| 239'701 - 240'300 | 19'975.05 - 20'025 | | 20.65 | 18.89 | 17.09 | 15.25 | 13.40 | 11.53 |
| 240'301 - 240'900 | 20'025.05 - 20'075 | | 20.69 | 18.94 | 17.15 | 15.31 | 13.46 | 11.59 |
| 240'901 - 241'500 | 20'075.05 - 20'125 | | 20.73 | 18.98 | 17.20 | 15.37 | 13.52 | 11.66 |
| 241'501 - 242'100 | 20'125.05 - 20'175 | | 20.77 | 19.02 | 17.25 | 15.42 | 13.59 | 11.72 |
| 242'101 - 242'700 | 20'175.05 - 20'225 | | 20.81 | 19.07 | 17.30 | 15.49 | 13.65 | 11.79 |
| 242'701 - 243'300 | 20'225.05 - 20'275 | | 20.85 | 19.12 | 17.35 | 15.54 | 13.71 | 11.85 |
| 243'301 - 243'900 | 20'275.05 - 20'325 | | 20.88 | 19.16 | 17.40 | 15.60 | 13.77 | 11.91 |
| 243'901 - 244'500 | 20'325.05 - 20'375 | | 20.92 | 19.20 | 17.45 | 15.65 | 13.83 | 11.98 |
| 244'501 - 245'100 | 20'375.05 - 20'425 | | 20.96 | 19.25 | 17.50 | 15.71 | 13.90 | 12.04 |
| 245'101 - 245'700 | 20'425.05 - 20'475 | | 21.00 | 19.29 | 17.55 | 15.77 | 13.96 | 12.11 |
| 245'701 - 246'300 | 20'475.05 - 20'525 | | 21.04 | 19.34 | 17.60 | 15.82 | 14.01 | 12.17 |
| 246'301 - 246'900 | 20'525.05 - 20'575 | | 21.08 | 19.38 | 17.65 | 15.88 | 14.08 | 12.24 |
| 246'901 - 247'500 | 20'575.05 - 20'625 | | 21.11 | 19.42 | 17.70 | 15.93 | 14.14 | 12.31 |
| 247'501 - 248'100 | 20'625.05 - 20'675 | | 21.15 | 19.47 | 17.75 | 15.99 | 14.19 | 12.37 |
| 248'101 - 248'700 | 20'675.05 - 20'725 | | 21.19 | 19.51 | 17.80 | 16.05 | 14.26 | 12.44 |
| 248'701 - 249'300 | 20'725.05 - 20'775 | | 21.23 | 19.55 | 17.85 | 16.10 | 14.31 | 12.51 |
| 249'301 - 249'900 | 20'775.05 - 20'825 | | 21.26 | 19.59 | 17.89 | 16.15 | 14.37 | 12.57 |
| 249'901 - 250'500 | 20'825.05 - 20'875 | | 21.30 | 19.64 | 17.95 | 16.21 | 14.43 | 12.64 |
| 250'501 - 251'100 | 20'875.05 - 20'925 | | 21.34 | 19.68 | 17.99 | 16.26 | 14.49 | 12.70 |
| 251'101 - 251'700 | 20'925.05 - 20'975 | | 21.37 | 19.72 | 18.04 | 16.31 | 14.54 | 12.76 |
| 251'701 - 252'300 | 20'975.05 - 21'025 | | 21.41 | 19.77 | 18.09 | 16.37 | 14.60 | 12.83 |
| 252'301 - 252'900 | 21'025.05 - 21'075 | | 21.45 | 19.81 | 18.13 | 16.42 | 14.66 | 12.89 |
| 252'901 - 253'500 | 21'075.05 - 21'125 | | 21.48 | 19.85 | 18.18 | 16.47 | 14.71 | 12.95 |
| 253'501 - 254'100 | 21'125.05 - 21'175 | | 21.52 | 19.89 | 18.23 | 16.53 | 14.78 | 13.02 |
| 254'101 - 254'700 | 21'175.05 - 21'225 | | 21.55 | 19.93 | 18.27 | 16.58 | 14.83 | 13.08 |
| 254'701 - 255'300 | 21'225.05 - 21'275 | | 21.59 | 19.97 | 18.32 | 16.63 | 14.89 | 13.14 |
| 255'301 - 255'900 | 21'275.05 - 21'325 | | 21.63 | 20.01 | 18.37 | 16.68 | 14.95 | 13.21 |
| 255'901 - 256'500 | 21'325.05 - 21'375 | | 21.66 | 20.05 | 18.41 | 16.73 | 15.01 | 13.27 |
| 256'501 - 257'100 | 21'375.05 - 21'425 | | 21.69 | 20.09 | 18.45 | 16.78 | 15.06 | 13.32 |
| 257'101 - 257'700 | 21'425.05 - 21'475 | | 21.73 | 20.13 | 18.50 | 16.83 | 15.11 | 13.38 |
| 257'701 - 258'300 | 21'475.05 - 21'525 | | 21.76 | 20.17 | 18.55 | 16.88 | 15.17 | 13.45 |
| 258'301 - 258'900 | 21'525.05 - 21'575 | | 21.80 | 20.21 | 18.59 | 16.93 | 15.23 | 13.51 |
| 258'901 - 259'500 | 21'575.05 - 21'625 | | 21.83 | 20.25 | 18.63 | 16.98 | 15.28 | 13.56 |
| 259'501 - 260'100 | 21'625.05 - 21'675 | | 21.87 | 20.29 | 18.68 | 17.03 | 15.34 | 13.63 |
| 260'101 - 260'700 | 21'675.05 - 21'725 | | 21.90 | 20.33 | 18.72 | 17.08 | 15.39 | 13.68 |
| 260'701 - 261'300 | 21'725.05 - 21'775 | | 21.93 | 20.36 | 18.76 | 17.13 | 15.45 | 13.74 |
| 261'301 - 261'900 | 21'775.05 - 21'825 | | 21.97 | 20.40 | 18.81 | 17.18 | 15.51 | 13.80 |
| 261'901 - 262'500 | 21'825.05 - 21'875 | | 22.00 | 20.44 | 18.85 | 17.23 | 15.56 | 13.86 |
| 262'501 - 263'100 | 21'875.05 - 21'925 | | 22.03 | 20.48 | 18.89 | 17.27 | 15.61 | 13.91 |
| 263'101 - 263'700 | 21'925.05 - 21'975 | | 22.07 | 20.52 | 18.94 | 17.33 | 15.67 | 13.98 |
| 263'701 - 264'300 | 21'975.05 - 22'025 | | 22.10 | 20.55 | 18.98 | 17.37 | 15.72 | 14.03 |
| 264'301 - 264'900 | 22'025.05 - 22'075 | | 22.13 | 20.59 | 19.02 | 17.42 | 15.77 | 14.09 |
| 264'901 - 265'500 | 22'075.05 - 22'125 | | 22.17 | 20.63 | 19.07 | 17.47 | 15.83 | 14.15 |
| 265'501 - 266'100 | 22'125.05 - 22'175 | | 22.20 | 20.67 | 19.11 | 17.51 | 15.88 | 14.20 |
| 266'101 - 266'700 | 22'175.05 - 22'225 | | 22.23 | 20.70 | 19.15 | 17.56 | 15.93 | 14.25 |
| 266'701 - 267'300 | 22'225.05 - 22'275 | | 22.26 | 20.74 | 19.19 | 17.61 | 15.98 | 14.31 |
| 267'301 - 267'900 | 22'275.05 - 22'325 | | 22.29 | 20.78 | 19.23 | 17.65 | 16.03 | 14.37 |
| 267'901 - 268'500 | 22'325.05 - 22'375 | | 22.32 | 20.81 | 19.27 | 17.70 | 16.08 | 14.42 |
| 268'501 - 269'100 | 22'375.05 - 22'425 | | 22.36 | 20.85 | 19.32 | 17.75 | 16.14 | 14.48 |
| 269'101 - 269'700 | 22'425.05 - 22'475 | | 22.39 | 20.89 | 19.36 | 17.79 | 16.19 | 14.53 |
| 269'701 - 270'300 | 22'475.05 - 22'525 | | 22.42 | 20.92 | 19.39 | 17.84 | 16.24 | 14.59 |
| 270'301 - 270'900 | 22'525.05 - 22'575 | | 22.45 | 20.96 | 19.44 | 17.88 | 16.29 | 14.65 |
| 270'901 - 271'500 | 22'575.05 - 22'625 | | 22.48 | 20.99 | 19.48 | 17.93 | 16.34 | 14.70 |
| 271'501 - 272'100 | 22'625.05 - 22'675 | | 22.51 | 21.03 | 19.52 | 17.97 | 16.39 | 14.75 |
| 272'101 - 272'700 | 22'675.05 - 22'725 | | 22.54 | 21.06 | 19.55 | 18.01 | 16.43 | 14.81 |
| 272'701 - 273'300 | 22'725.05 - 22'775 | | 22.57 | 21.10 | 19.60 | 18.06 | 16.49 | 14.86 |
| 273'301 - 273'900 | 22'775.05 - 22'825 | | 22.60 | 21.13 | 19.63 | 18.10 | 16.54 | 14.92 |
| 273'901 - 274'500 | 22'825.05 - 22'875 | | 22.63 | 21.17 | 19.67 | 18.15 | 16.58 | 14.97 |
| 274'501 - 275'100 | 22'875.05 - 22'925 | | 22.67 | 21.20 | 19.71 | 18.19 | 16.63 | 15.03 |
| 275'101 - 275'700 | 22'925.05 - 22'975 | | 22.69 | 21.24 | 19.75 | 18.24 | 16.68 | 15.08 |
| 275'701 - 276'300 | 22'975.05 - 23'025 | | 22.72 | 21.27 | 19.79 | 18.28 | 16.73 | 15.13 |
| 276'301 - 276'900 | 23'025.05 - 23'075 | | 22.76 | 21.31 | 19.83 | 18.32 | 16.78 | 15.19 |
| 276'901 - 277'500 | 23'075.05 - 23'125 | | 22.78 | 21.34 | 19.87 | 18.36 | 16.82 | 15.24 |

| TRANCHES BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2022 | | | TAUX BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2022 | | | | | |
|---|--------------------|--|---|-------------|-------------|-------------|-------------|-------------|
| 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. % |
| 277'501 - 278'100 | 23'125.05 - 23'175 | | 22.81 | 21.37 | 19.90 | 18.41 | 16.87 | 15.29 |
| 278'101 - 278'700 | 23'175.05 - 23'225 | | 22.84 | 21.41 | 19.94 | 18.45 | 16.92 | 15.35 |
| 278'701 - 279'300 | 23'225.05 - 23'275 | | 22.87 | 21.44 | 19.98 | 18.49 | 16.97 | 15.40 |
| 279'301 - 279'900 | 23'275.05 - 23'325 | | 22.90 | 21.47 | 20.02 | 18.53 | 17.01 | 15.45 |
| 279'901 - 280'500 | 23'325.05 - 23'375 | | 22.93 | 21.51 | 20.06 | 18.58 | 17.06 | 15.50 |
| 280'501 - 281'100 | 23'375.05 - 23'425 | | 22.96 | 21.54 | 20.09 | 18.62 | 17.11 | 15.55 |
| 281'101 - 281'700 | 23'425.05 - 23'475 | | 22.99 | 21.57 | 20.13 | 18.66 | 17.15 | 15.60 |
| 281'701 - 282'300 | 23'475.05 - 23'525 | | 23.02 | 21.61 | 20.17 | 18.70 | 17.20 | 15.65 |
| 282'301 - 282'900 | 23'525.05 - 23'575 | | 23.05 | 21.64 | 20.20 | 18.74 | 17.24 | 15.70 |
| 282'901 - 283'500 | 23'575.05 - 23'625 | | 23.07 | 21.67 | 20.24 | 18.78 | 17.29 | 15.75 |
| 283'501 - 284'100 | 23'625.05 - 23'675 | | 23.10 | 21.70 | 20.28 | 18.82 | 17.34 | 15.81 |
| 284'101 - 284'700 | 23'675.05 - 23'725 | | 23.13 | 21.73 | 20.31 | 18.86 | 17.38 | 15.85 |
| 284'701 - 285'300 | 23'725.05 - 23'775 | | 23.16 | 21.76 | 20.35 | 18.90 | 17.42 | 15.90 |
| 285'301 - 285'900 | 23'775.05 - 23'825 | | 23.19 | 21.80 | 20.39 | 18.95 | 17.47 | 15.95 |
| 285'901 - 286'500 | 23'825.05 - 23'875 | | 23.21 | 21.83 | 20.42 | 18.98 | 17.51 | 16.00 |
| 286'501 - 287'100 | 23'875.05 - 23'925 | | 23.24 | 21.86 | 20.45 | 19.02 | 17.56 | 16.05 |
| 287'101 - 287'700 | 23'925.05 - 23'975 | | 23.27 | 21.89 | 20.49 | 19.06 | 17.60 | 16.10 |
| 287'701 - 288'300 | 23'975.05 - 24'025 | | 23.30 | 21.92 | 20.53 | 19.10 | 17.65 | 16.15 |
| 288'301 - 288'900 | 24'025.05 - 24'075 | | 23.32 | 21.95 | 20.56 | 19.14 | 17.69 | 16.19 |
| 288'901 - 289'500 | 24'075.05 - 24'125 | | 23.35 | 21.98 | 20.59 | 19.18 | 17.73 | 16.24 |
| 289'501 - 290'100 | 24'125.05 - 24'175 | | 23.38 | 22.02 | 20.63 | 19.22 | 17.77 | 16.29 |
| 290'101 - 290'700 | 24'175.05 - 24'225 | | 23.40 | 22.04 | 20.66 | 19.26 | 17.82 | 16.34 |
| 290'701 - 291'300 | 24'225.05 - 24'275 | | 23.43 | 22.07 | 20.70 | 19.29 | 17.86 | 16.38 |
| 291'301 - 291'900 | 24'275.05 - 24'325 | | 23.46 | 22.11 | 20.73 | 19.33 | 17.90 | 16.43 |
| 291'901 - 292'500 | 24'325.05 - 24'375 | | 23.48 | 22.14 | 20.77 | 19.37 | 17.94 | 16.48 |
| 292'501 - 293'100 | 24'375.05 - 24'425 | | 23.51 | 22.16 | 20.80 | 19.41 | 17.98 | 16.52 |
| 293'101 - 293'700 | 24'425.05 - 24'475 | | 23.54 | 22.20 | 20.84 | 19.45 | 18.03 | 16.57 |
| 293'701 - 294'300 | 24'475.05 - 24'525 | | 23.56 | 22.23 | 20.87 | 19.48 | 18.07 | 16.62 |
| 294'301 - 294'900 | 24'525.05 - 24'575 | | 23.59 | 22.25 | 20.90 | 19.52 | 18.11 | 16.66 |
| 294'901 - 295'500 | 24'575.05 - 24'625 | | 23.62 | 22.29 | 20.94 | 19.56 | 18.15 | 16.71 |
| 295'501 - 296'100 | 24'625.05 - 24'675 | | 23.65 | 22.31 | 20.97 | 19.60 | 18.19 | 16.75 |
| 296'101 - 296'700 | 24'675.05 - 24'725 | | 23.67 | 22.34 | 21.00 | 19.63 | 18.23 | 16.80 |
| 296'701 - 297'300 | 24'725.05 - 24'775 | | 23.70 | 22.37 | 21.04 | 19.67 | 18.28 | 16.85 |
| 297'301 - 297'900 | 24'775.05 - 24'825 | | 23.73 | 22.40 | 21.07 | 19.71 | 18.32 | 16.89 |
| 297'901 - 298'500 | 24'825.05 - 24'875 | | 23.75 | 22.43 | 21.10 | 19.74 | 18.35 | 16.93 |
| 298'501 - 299'100 | 24'875.05 - 24'925 | | 23.78 | 22.46 | 21.13 | 19.78 | 18.40 | 16.98 |
| 299'101 - 299'700 | 24'925.05 - 24'975 | | 23.81 | 22.49 | 21.16 | 19.81 | 18.44 | 17.02 |
| 299'701 - 300'300 | 24'975.05 - 25'025 | | 23.83 | 22.52 | 21.19 | 19.85 | 18.47 | 17.06 |
| 300'301 - 300'900 | 25'025.05 - 25'075 | | 23.86 | 22.54 | 21.22 | 19.88 | 18.51 | 17.11 |
| 300'901 - 301'500 | 25'075.05 - 25'125 | | 23.89 | 22.57 | 21.26 | 19.92 | 18.55 | 17.15 |
| 301'501 - 302'100 | 25'125.05 - 25'175 | | 23.91 | 22.60 | 21.29 | 19.96 | 18.59 | 17.20 |
| 302'101 - 302'700 | 25'175.05 - 25'225 | | 23.94 | 22.63 | 21.32 | 19.99 | 18.63 | 17.24 |
| 302'701 - 303'300 | 25'225.05 - 25'275 | | 23.97 | 22.66 | 21.35 | 20.03 | 18.67 | 17.28 |
| 303'301 - 303'900 | 25'275.05 - 25'325 | | 23.99 | 22.68 | 21.38 | 20.06 | 18.71 | 17.32 |
| 303'901 - 305'100 | 25'325.05 - 25'425 | | 24.03 | 22.73 | 21.43 | 20.11 | 18.77 | 17.39 |
| 305'101 - 306'300 | 25'425.05 - 25'525 | | 24.08 | 22.78 | 21.49 | 20.18 | 18.85 | 17.47 |
| 306'301 - 307'500 | 25'525.05 - 25'625 | | 24.13 | 22.83 | 21.55 | 20.25 | 18.92 | 17.55 |
| 307'501 - 308'700 | 25'625.05 - 25'725 | | 24.18 | 22.89 | 21.62 | 20.32 | 18.99 | 17.64 |
| 308'701 - 309'900 | 25'725.05 - 25'825 | | 24.23 | 22.94 | 21.68 | 20.39 | 19.07 | 17.72 |
| 309'901 - 311'100 | 25'825.05 - 25'925 | | 24.28 | 23.00 | 21.73 | 20.45 | 19.14 | 17.80 |
| 311'101 - 312'300 | 25'925.05 - 26'025 | | 24.33 | 23.05 | 21.79 | 20.52 | 19.22 | 17.88 |
| 312'301 - 313'500 | 26'025.05 - 26'125 | | 24.38 | 23.11 | 21.85 | 20.58 | 19.29 | 17.96 |
| 313'501 - 314'700 | 26'125.05 - 26'225 | | 24.43 | 23.16 | 21.91 | 20.65 | 19.36 | 18.04 |
| 314'701 - 315'900 | 26'225.05 - 26'325 | | 24.48 | 23.22 | 21.97 | 20.71 | 19.43 | 18.12 |
| 315'901 - 317'100 | 26'325.05 - 26'425 | | 24.52 | 23.27 | 22.02 | 20.77 | 19.50 | 18.20 |
| 317'101 - 318'300 | 26'425.05 - 26'525 | | 24.57 | 23.32 | 22.08 | 20.84 | 19.57 | 18.27 |
| 318'301 - 319'500 | 26'525.05 - 26'625 | | 24.62 | 23.38 | 22.14 | 20.90 | 19.64 | 18.35 |
| 319'501 - 320'700 | 26'625.05 - 26'725 | | 24.66 | 23.43 | 22.19 | 20.96 | 19.71 | 18.42 |
| 320'701 - 321'900 | 26'725.05 - 26'825 | | 24.71 | 23.48 | 22.25 | 21.02 | 19.78 | 18.50 |
| 321'901 - 323'100 | 26'825.05 - 26'925 | | 24.76 | 23.54 | 22.31 | 21.09 | 19.85 | 18.58 |
| 323'101 - 324'300 | 26'925.05 - 27'025 | | 24.80 | 23.58 | 22.36 | 21.15 | 19.91 | 18.65 |
| 324'301 - 325'500 | 27'025.05 - 27'125 | | 24.85 | 23.64 | 22.41 | 21.21 | 19.98 | 18.72 |
| 325'501 - 326'700 | 27'125.05 - 27'225 | | 24.89 | 23.69 | 22.47 | 21.27 | 20.05 | 18.80 |
| 326'701 - 327'900 | 27'225.05 - 27'325 | | 24.94 | 23.74 | 22.52 | 21.32 | 20.11 | 18.87 |
| 327'901 - 329'100 | 27'325.05 - 27'425 | | 24.98 | 23.79 | 22.58 | 21.38 | 20.17 | 18.94 |
| 329'101 - 330'300 | 27'425.05 - 27'525 | | 25.02 | 23.83 | 22.63 | 21.44 | 20.24 | 19.01 |
| 330'301 - 331'500 | 27'525.05 - 27'625 | | 25.07 | 23.89 | 22.69 | 21.50 | 20.30 | 19.08 |
| 331'501 - 332'700 | 27'625.05 - 27'725 | | 25.11 | 23.94 | 22.74 | 21.56 | 20.37 | 19.15 |
| 332'701 - 333'900 | 27'725.05 - 27'825 | | 25.15 | 23.98 | 22.79 | 21.61 | 20.43 | 19.22 |
| 333'901 - 335'100 | 27'825.05 - 27'925 | | 25.20 | 24.03 | 22.85 | 21.67 | 20.49 | 19.29 |
| 335'101 - 336'300 | 27'925.05 - 28'025 | | 25.24 | 24.08 | 22.90 | 21.73 | 20.55 | 19.35 |
| 336'301 - 337'500 | 28'025.05 - 28'125 | | 25.28 | 24.12 | 22.95 | 21.78 | 20.61 | 19.42 |
| 337'501 - 338'700 | 28'125.05 - 28'225 | | 25.32 | 24.17 | 23.01 | 21.84 | 20.67 | 19.49 |
| 338'701 - 339'900 | 28'225.05 - 28'325 | | 25.36 | 24.22 | 23.06 | 21.89 | 20.73 | 19.55 |
| 339'901 - 341'100 | 28'325.05 - 28'425 | | 25.40 | 24.26 | 23.11 | 21.94 | 20.79 | 19.62 |
| 341'101 - 342'300 | 28'425.05 - 28'525 | | 25.44 | 24.31 | 23.16 | 22.00 | 20.85 | 19.68 |

| TRANCHES BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2022 | | | TAUX BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2022 | | | | | |
|---|--------------------|--|---|-------------|-------------|-------------|-------------|-------------|
| 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. % |
| 342'301 - 343'500 | 28'525.05 - 28'625 | | 25.48 | 24.36 | 23.21 | 22.05 | 20.91 | 19.75 |
| 343'501 - 344'700 | 28'625.05 - 28'725 | | 25.52 | 24.40 | 23.26 | 22.11 | 20.97 | 19.81 |
| 344'701 - 345'900 | 28'725.05 - 28'825 | | 25.56 | 24.45 | 23.31 | 22.16 | 21.03 | 19.88 |
| 345'901 - 347'100 | 28'825.05 - 28'925 | | 25.60 | 24.49 | 23.36 | 22.22 | 21.08 | 19.94 |
| 347'101 - 348'300 | 28'925.05 - 29'025 | | 25.64 | 24.53 | 23.41 | 22.27 | 21.14 | 20.00 |
| 348'301 - 349'500 | 29'025.05 - 29'125 | | 25.68 | 24.58 | 23.46 | 22.33 | 21.20 | 20.06 |
| 349'501 - 350'700 | 29'125.05 - 29'225 | | 25.72 | 24.62 | 23.51 | 22.38 | 21.25 | 20.12 |
| 350'701 - 351'900 | 29'225.05 - 29'325 | | 25.76 | 24.66 | 23.56 | 22.43 | 21.31 | 20.19 |
| 351'901 - 353'100 | 29'325.05 - 29'425 | | 25.80 | 24.71 | 23.61 | 22.49 | 21.37 | 20.25 |
| 353'101 - 354'300 | 29'425.05 - 29'525 | | 25.83 | 24.75 | 23.65 | 22.54 | 21.42 | 20.30 |
| 354'301 - 355'500 | 29'525.05 - 29'625 | | 25.87 | 24.79 | 23.70 | 22.59 | 21.47 | 20.37 |
| 355'501 - 356'700 | 29'625.05 - 29'725 | | 25.91 | 24.83 | 23.75 | 22.64 | 21.53 | 20.43 |
| 356'701 - 357'900 | 29'725.05 - 29'825 | | 25.94 | 24.87 | 23.79 | 22.69 | 21.58 | 20.48 |
| 357'901 - 359'100 | 29'825.05 - 29'925 | | 25.98 | 24.92 | 23.84 | 22.74 | 21.63 | 20.54 |
| 359'101 - 360'300 | 29'925.05 - 30'025 | | 26.01 | 24.95 | 23.88 | 22.79 | 21.69 | 20.60 |
| 360'301 - 361'500 | 30'025.05 - 30'125 | | 26.05 | 25.00 | 23.93 | 22.84 | 21.74 | 20.66 |
| 361'501 - 362'700 | 30'125.05 - 30'225 | | 26.09 | 25.04 | 23.97 | 22.90 | 21.80 | 20.71 |
| 362'701 - 363'900 | 30'225.05 - 30'325 | | 26.12 | 25.08 | 24.02 | 22.94 | 21.85 | 20.77 |
| 363'901 - 365'100 | 30'325.05 - 30'425 | | 26.16 | 25.12 | 24.06 | 22.99 | 21.91 | 20.83 |
| 365'101 - 366'300 | 30'425.05 - 30'525 | | 26.20 | 25.16 | 24.11 | 23.04 | 21.96 | 20.88 |
| 366'301 - 367'500 | 30'525.05 - 30'625 | | 26.23 | 25.19 | 24.15 | 23.09 | 22.01 | 20.94 |
| 367'501 - 368'700 | 30'625.05 - 30'725 | | 26.26 | 25.24 | 24.19 | 23.14 | 22.07 | 20.99 |
| 368'701 - 369'900 | 30'725.05 - 30'825 | | 26.30 | 25.28 | 24.24 | 23.19 | 22.12 | 21.05 |
| 369'901 - 371'100 | 30'825.05 - 30'925 | | 26.33 | 25.31 | 24.28 | 23.23 | 22.17 | 21.10 |
| 371'101 - 372'300 | 30'925.05 - 31'025 | | 26.37 | 25.35 | 24.32 | 23.28 | 22.22 | 21.15 |
| 372'301 - 373'500 | 31'025.05 - 31'125 | | 26.40 | 25.39 | 24.36 | 23.32 | 22.27 | 21.21 |
| 373'501 - 374'700 | 31'125.05 - 31'225 | | 26.43 | 25.42 | 24.41 | 23.37 | 22.32 | 21.26 |
| 374'701 - 375'900 | 31'225.05 - 31'325 | | 26.47 | 25.46 | 24.45 | 23.42 | 22.38 | 21.31 |
| 375'901 - 377'100 | 31'325.05 - 31'425 | | 26.50 | 25.50 | 24.49 | 23.46 | 22.42 | 21.37 |
| 377'101 - 378'300 | 31'425.05 - 31'525 | | 26.53 | 25.54 | 24.53 | 23.51 | 22.47 | 21.42 |
| 378'301 - 379'500 | 31'525.05 - 31'625 | | 26.57 | 25.57 | 24.57 | 23.56 | 22.53 | 21.48 |
| 379'501 - 380'700 | 31'625.05 - 31'725 | | 26.60 | 25.61 | 24.61 | 23.60 | 22.57 | 21.53 |
| 380'701 - 381'900 | 31'725.05 - 31'825 | | 26.63 | 25.65 | 24.65 | 23.64 | 22.62 | 21.58 |
| 381'901 - 383'100 | 31'825.05 - 31'925 | | 26.66 | 25.68 | 24.69 | 23.69 | 22.67 | 21.64 |
| 383'101 - 384'300 | 31'925.05 - 32'025 | | 26.69 | 25.72 | 24.73 | 23.73 | 22.72 | 21.69 |
| 384'301 - 385'500 | 32'025.05 - 32'125 | | 26.72 | 25.75 | 24.77 | 23.78 | 22.77 | 21.74 |
| 385'501 - 386'700 | 32'125.05 - 32'225 | | 26.76 | 25.79 | 24.81 | 23.82 | 22.82 | 21.79 |
| 386'701 - 387'900 | 32'225.05 - 32'325 | | 26.79 | 25.82 | 24.85 | 23.86 | 22.86 | 21.84 |
| 387'901 - 389'100 | 32'325.05 - 32'425 | | 26.82 | 25.86 | 24.89 | 23.90 | 22.91 | 21.90 |
| 389'101 - 390'300 | 32'425.05 - 32'525 | | 26.85 | 25.89 | 24.92 | 23.94 | 22.95 | 21.94 |
| 390'301 - 391'500 | 32'525.05 - 32'625 | | 26.89 | 25.93 | 24.96 | 23.99 | 23.00 | 22.00 |
| 391'501 - 392'700 | 32'625.05 - 32'725 | | 26.92 | 25.96 | 25.00 | 24.03 | 23.05 | 22.05 |
| 392'701 - 393'900 | 32'725.05 - 32'825 | | 26.95 | 25.99 | 25.04 | 24.07 | 23.09 | 22.09 |
| 393'901 - 395'100 | 32'825.05 - 32'925 | | 26.98 | 26.03 | 25.08 | 24.11 | 23.14 | 22.14 |
| 395'101 - 396'300 | 32'925.05 - 33'025 | | 27.02 | 26.06 | 25.11 | 24.15 | 23.18 | 22.19 |
| 396'301 - 397'500 | 33'025.05 - 33'125 | | 27.05 | 26.09 | 25.15 | 24.19 | 23.22 | 22.24 |
| 397'501 - 398'700 | 33'125.05 - 33'225 | | 27.08 | 26.13 | 25.19 | 24.23 | 23.27 | 22.29 |
| 398'701 - 399'900 | 33'225.05 - 33'325 | | 27.11 | 26.16 | 25.22 | 24.28 | 23.32 | 22.34 |
| 399'901 - 401'100 | 33'325.05 - 33'425 | | 27.14 | 26.19 | 25.26 | 24.31 | 23.36 | 22.39 |
| 401'101 - 402'300 | 33'425.05 - 33'525 | | 27.17 | 26.22 | 25.30 | 24.35 | 23.40 | 22.43 |
| 402'301 - 403'500 | 33'525.05 - 33'625 | | 27.20 | 26.25 | 25.33 | 24.39 | 23.44 | 22.48 |
| 403'501 - 404'700 | 33'625.05 - 33'725 | | 27.23 | 26.29 | 25.37 | 24.43 | 23.49 | 22.53 |
| 404'701 - 405'900 | 33'725.05 - 33'825 | | 27.27 | 26.32 | 25.40 | 24.47 | 23.53 | 22.57 |
| 405'901 - 407'100 | 33'825.05 - 33'925 | | 27.29 | 26.36 | 25.43 | 24.51 | 23.57 | 22.62 |
| 407'101 - 408'300 | 33'925.05 - 34'025 | | 27.32 | 26.39 | 25.47 | 24.55 | 23.61 | 22.67 |
| 408'301 - 409'500 | 34'025.05 - 34'125 | | 27.36 | 26.43 | 25.51 | 24.59 | 23.66 | 22.71 |
| 409'501 - 410'700 | 34'125.05 - 34'225 | | 27.38 | 26.46 | 25.54 | 24.62 | 23.70 | 22.75 |
| 410'701 - 411'900 | 34'225.05 - 34'325 | | 27.41 | 26.49 | 25.57 | 24.66 | 23.74 | 22.80 |
| 411'901 - 413'100 | 34'325.05 - 34'425 | | 27.44 | 26.52 | 25.61 | 24.70 | 23.78 | 22.85 |
| 413'101 - 414'300 | 34'425.05 - 34'525 | | 27.47 | 26.55 | 25.64 | 24.74 | 23.82 | 22.89 |
| 414'301 - 415'500 | 34'525.05 - 34'625 | | 27.50 | 26.59 | 25.68 | 24.77 | 23.86 | 22.93 |
| 415'501 - 416'700 | 34'625.05 - 34'725 | | 27.53 | 26.62 | 25.71 | 24.81 | 23.90 | 22.98 |
| 416'701 - 417'900 | 34'725.05 - 34'825 | | 27.56 | 26.65 | 25.74 | 24.85 | 23.94 | 23.02 |
| 417'901 - 419'100 | 34'825.05 - 34'925 | | 27.59 | 26.68 | 25.77 | 24.88 | 23.98 | 23.06 |
| 419'101 - 420'300 | 34'925.05 - 35'025 | | 27.61 | 26.71 | 25.81 | 24.92 | 24.02 | 23.11 |
| 420'301 - 421'500 | 35'025.05 - 35'125 | | 27.64 | 26.75 | 25.84 | 24.95 | 24.06 | 23.15 |
| 421'501 - 422'700 | 35'125.05 - 35'225 | | 27.67 | 26.78 | 25.88 | 24.99 | 24.10 | 23.19 |
| 422'701 - 423'900 | 35'225.05 - 35'325 | | 27.70 | 26.81 | 25.91 | 25.02 | 24.13 | 23.23 |
| 423'901 - 425'100 | 35'325.05 - 35'425 | | 27.73 | 26.84 | 25.94 | 25.06 | 24.17 | 23.28 |
| 425'101 - 426'300 | 35'425.05 - 35'525 | | 27.76 | 26.87 | 25.98 | 25.10 | 24.21 | 23.32 |
| 426'301 - 427'500 | 35'525.05 - 35'625 | | 27.78 | 26.90 | 26.01 | 25.13 | 24.25 | 23.36 |
| 427'501 - 428'700 | 35'625.05 - 35'725 | | 27.81 | 26.93 | 26.04 | 25.16 | 24.29 | 23.40 |
| 428'701 - 429'900 | 35'725.05 - 35'825 | | 27.84 | 26.96 | 26.08 | 25.20 | 24.33 | 23.44 |
| 429'901 - 431'100 | 35'825.05 - 35'925 | | 27.86 | 26.99 | 26.11 | 25.23 | 24.36 | 23.48 |
| 431'101 - 432'300 | 35'925.05 - 36'025 | | 27.89 | 27.02 | 26.14 | 25.27 | 24.40 | 23.52 |
| 432'301 - 433'500 | 36'025.05 - 36'125 | | 27.92 | 27.05 | 26.18 | 25.30 | 24.43 | 23.56 |

| TRANCHES BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2022 | | | TAUX BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2022 | | | | | |
|---|--------------------|--|---|-------------|-------------|-------------|-------------|-------------|
| 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. % |
| 433'501 - 434'700 | 36'125.05 - 36'225 | | 27.94 | 27.08 | 26.21 | 25.33 | 24.47 | 23.60 |
| 434'701 - 435'900 | 36'225.05 - 36'325 | | 27.97 | 27.11 | 26.24 | 25.37 | 24.51 | 23.64 |
| 435'901 - 437'100 | 36'325.05 - 36'425 | | 28.00 | 27.14 | 26.27 | 25.40 | 24.54 | 23.68 |
| 437'101 - 438'300 | 36'425.05 - 36'525 | | 28.03 | 27.17 | 26.31 | 25.43 | 24.58 | 23.72 |
| 438'301 - 439'500 | 36'525.05 - 36'625 | | 28.05 | 27.20 | 26.34 | 25.47 | 24.62 | 23.76 |
| 439'501 - 440'700 | 36'625.05 - 36'725 | | 28.08 | 27.22 | 26.37 | 25.50 | 24.65 | 23.79 |
| 440'701 - 441'900 | 36'725.05 - 36'825 | | 28.11 | 27.25 | 26.40 | 25.54 | 24.69 | 23.83 |
| 441'901 - 443'100 | 36'825.05 - 36'925 | | 28.14 | 27.28 | 26.43 | 25.57 | 24.72 | 23.87 |
| 443'101 - 444'300 | 36'925.05 - 37'025 | | 28.16 | 27.31 | 26.46 | 25.60 | 24.76 | 23.91 |
| 444'301 - 445'500 | 37'025.05 - 37'125 | | 28.19 | 27.34 | 26.49 | 25.64 | 24.79 | 23.95 |
| 445'501 - 446'700 | 37'125.05 - 37'225 | | 28.22 | 27.36 | 26.52 | 25.67 | 24.82 | 23.98 |
| 446'701 - 447'900 | 37'225.05 - 37'325 | | 28.24 | 27.39 | 26.55 | 25.71 | 24.86 | 24.02 |
| 447'901 - 449'100 | 37'325.05 - 37'425 | | 28.27 | 27.42 | 26.59 | 25.74 | 24.89 | 24.06 |
| 449'101 - 450'300 | 37'425.05 - 37'525 | | 28.30 | 27.45 | 26.61 | 25.77 | 24.93 | 24.09 |
| 450'301 - 451'500 | 37'525.05 - 37'625 | | 28.32 | 27.48 | 26.64 | 25.81 | 24.96 | 24.13 |
| 451'501 - 452'700 | 37'625.05 - 37'725 | | 28.35 | 27.50 | 26.68 | 25.84 | 24.99 | 24.17 |
| 452'701 - 453'900 | 37'725.05 - 37'825 | | 28.38 | 27.53 | 26.70 | 25.87 | 25.03 | 24.20 |
| 453'901 - 455'100 | 37'825.05 - 37'925 | | 28.40 | 27.56 | 26.73 | 25.90 | 25.06 | 24.24 |
| 455'101 - 456'300 | 37'925.05 - 38'025 | | 28.43 | 27.59 | 26.76 | 25.94 | 25.10 | 24.28 |
| 456'301 - 457'500 | 38'025.05 - 38'125 | | 28.45 | 27.62 | 26.79 | 25.97 | 25.13 | 24.31 |
| 457'501 - 458'700 | 38'125.05 - 38'225 | | 28.48 | 27.65 | 26.82 | 26.00 | 25.17 | 24.35 |
| 458'701 - 459'900 | 38'225.05 - 38'325 | | 28.50 | 27.67 | 26.85 | 26.03 | 25.20 | 24.38 |
| 459'901 - 461'100 | 38'325.05 - 38'425 | | 28.53 | 27.70 | 26.88 | 26.06 | 25.24 | 24.41 |
| 461'101 - 462'300 | 38'425.05 - 38'525 | | 28.56 | 27.73 | 26.91 | 26.09 | 25.27 | 24.45 |
| 462'301 - 463'500 | 38'525.05 - 38'625 | | 28.58 | 27.76 | 26.93 | 26.12 | 25.30 | 24.48 |
| 463'501 - 464'700 | 38'625.05 - 38'725 | | 28.61 | 27.78 | 26.96 | 26.15 | 25.34 | 24.52 |
| 464'701 - 465'900 | 38'725.05 - 38'825 | | 28.63 | 27.81 | 26.99 | 26.19 | 25.37 | 24.55 |
| 465'901 - 467'100 | 38'825.05 - 38'925 | | 28.65 | 27.84 | 27.02 | 26.21 | 25.40 | 24.59 |
| 467'101 - 468'300 | 38'925.05 - 39'025 | | 28.68 | 27.87 | 27.05 | 26.25 | 25.44 | 24.62 |
| 468'301 - 469'500 | 39'025.05 - 39'125 | | 28.71 | 27.89 | 27.08 | 26.28 | 25.47 | 24.65 |
| 469'501 - 470'700 | 39'125.05 - 39'225 | | 28.73 | 27.92 | 27.10 | 26.31 | 25.50 | 24.69 |
| 470'701 - 471'900 | 39'225.05 - 39'325 | | 28.75 | 27.95 | 27.13 | 26.34 | 25.53 | 24.72 |
| 471'901 - 473'100 | 39'325.05 - 39'425 | | 28.78 | 27.98 | 27.16 | 26.37 | 25.57 | 24.76 |
| 473'101 - 474'300 | 39'425.05 - 39'525 | | 28.80 | 28.00 | 27.19 | 26.39 | 25.60 | 24.79 |
| 474'301 - 475'500 | 39'525.05 - 39'625 | | 28.82 | 28.03 | 27.22 | 26.43 | 25.63 | 24.83 |
| 475'501 - 476'700 | 39'625.05 - 39'725 | | 28.85 | 28.05 | 27.25 | 26.45 | 25.66 | 24.86 |
| 476'701 - 477'900 | 39'725.05 - 39'825 | | 28.87 | 28.08 | 27.28 | 26.48 | 25.69 | 24.90 |
| 477'901 - 479'100 | 39'825.05 - 39'925 | | 28.90 | 28.11 | 27.31 | 26.51 | 25.73 | 24.93 |
| 479'101 - 480'300 | 39'925.05 - 40'025 | | 28.92 | 28.13 | 27.33 | 26.54 | 25.76 | 24.96 |
| 480'301 - 481'500 | 40'025.05 - 40'125 | | 28.94 | 28.16 | 27.36 | 26.57 | 25.79 | 25.00 |
| 481'501 - 482'700 | 40'125.05 - 40'225 | | 28.96 | 28.18 | 27.39 | 26.60 | 25.82 | 25.03 |
| 482'701 - 483'900 | 40'225.05 - 40'325 | | 28.99 | 28.21 | 27.42 | 26.62 | 25.85 | 25.06 |
| 483'901 - 485'100 | 40'325.05 - 40'425 | | 29.01 | 28.23 | 27.45 | 26.65 | 25.88 | 25.10 |
| 485'101 - 486'300 | 40'425.05 - 40'525 | | 29.03 | 28.26 | 27.48 | 26.68 | 25.91 | 25.13 |
| 486'301 - 487'500 | 40'525.05 - 40'625 | | 29.05 | 28.28 | 27.50 | 26.71 | 25.94 | 25.16 |
| 487'501 - 488'700 | 40'625.05 - 40'725 | | 29.08 | 28.31 | 27.53 | 26.74 | 25.97 | 25.20 |
| 488'701 - 489'900 | 40'725.05 - 40'825 | | 29.10 | 28.33 | 27.55 | 26.77 | 26.00 | 25.23 |
| 489'901 - 491'100 | 40'825.05 - 40'925 | | 29.12 | 28.36 | 27.58 | 26.80 | 26.03 | 25.26 |
| 491'101 - 492'300 | 40'925.05 - 41'025 | | 29.14 | 28.38 | 27.61 | 26.83 | 26.06 | 25.29 |
| 492'301 - 493'500 | 41'025.05 - 41'125 | | 29.16 | 28.40 | 27.63 | 26.86 | 26.09 | 25.32 |
| 493'501 - 494'700 | 41'125.05 - 41'225 | | 29.19 | 28.43 | 27.66 | 26.89 | 26.12 | 25.36 |
| 494'701 - 495'900 | 41'225.05 - 41'325 | | 29.21 | 28.45 | 27.69 | 26.92 | 26.15 | 25.39 |
| 495'901 - 497'100 | 41'325.05 - 41'425 | | 29.23 | 28.48 | 27.71 | 26.95 | 26.18 | 25.42 |
| 497'101 - 498'300 | 41'425.05 - 41'525 | | 29.25 | 28.50 | 27.74 | 26.97 | 26.21 | 25.45 |
| 498'301 - 499'500 | 41'525.05 - 41'625 | | 29.27 | 28.52 | 27.77 | 27.00 | 26.24 | 25.48 |
| 499'501 - 500'700 | 41'625.05 - 41'725 | | 29.29 | 28.55 | 27.79 | 27.03 | 26.26 | 25.51 |
| 500'701 - 501'900 | 41'725.05 - 41'825 | | 29.32 | 28.57 | 27.82 | 27.06 | 26.29 | 25.54 |
| 501'901 - 503'100 | 41'825.05 - 41'925 | | 29.34 | 28.59 | 27.84 | 27.09 | 26.32 | 25.57 |
| 503'101 - 504'300 | 41'925.05 - 42'025 | | 29.36 | 28.62 | 27.87 | 27.11 | 26.35 | 25.60 |
| 504'301 - 505'500 | 42'025.05 - 42'125 | | 29.38 | 28.64 | 27.90 | 27.14 | 26.38 | 25.63 |
| 505'501 - 506'700 | 42'125.05 - 42'225 | | 29.40 | 28.66 | 27.92 | 27.17 | 26.41 | 25.66 |
| 506'701 - 507'900 | 42'225.05 - 42'325 | | 29.42 | 28.69 | 27.94 | 27.20 | 26.44 | 25.69 |
| 507'901 - 509'100 | 42'325.05 - 42'425 | | 29.44 | 28.71 | 27.97 | 27.22 | 26.47 | 25.72 |
| 509'101 - 510'300 | 42'425.05 - 42'525 | | 29.46 | 28.73 | 27.99 | 27.25 | 26.50 | 25.75 |
| 510'301 - 511'500 | 42'525.05 - 42'625 | | 29.48 | 28.75 | 28.02 | 27.28 | 26.53 | 25.78 |
| 511'501 - 512'700 | 42'625.05 - 42'725 | | 29.50 | 28.78 | 28.04 | 27.31 | 26.56 | 25.81 |
| 512'701 - 513'900 | 42'725.05 - 42'825 | | 29.52 | 28.80 | 28.07 | 27.33 | 26.59 | 25.84 |
| 513'901 - 515'100 | 42'825.05 - 42'925 | | 29.54 | 28.82 | 28.09 | 27.36 | 26.62 | 25.87 |
| 515'101 - 516'300 | 42'925.05 - 43'025 | | 29.56 | 28.84 | 28.12 | 27.39 | 26.65 | 25.90 |
| 516'301 - 517'500 | 43'025.05 - 43'125 | | 29.58 | 28.86 | 28.14 | 27.41 | 26.67 | 25.93 |
| 517'501 - 518'700 | 43'125.05 - 43'225 | | 29.60 | 28.89 | 28.17 | 27.44 | 26.70 | 25.96 |
| 518'701 - 519'900 | 43'225.05 - 43'325 | | 29.62 | 28.91 | 28.19 | 27.46 | 26.73 | 25.99 |
| 519'901 - 521'100 | 43'325.05 - 43'425 | | 29.64 | 28.93 | 28.21 | 27.49 | 26.76 | 26.02 |
| 521'101 - 522'300 | 43'425.05 - 43'525 | | 29.66 | 28.95 | 28.24 | 27.51 | 26.79 | 26.05 |
| 522'301 - 523'500 | 43'525.05 - 43'625 | | 29.68 | 28.97 | 28.26 | 27.54 | 26.81 | 26.08 |
| 523'501 - 524'700 | 43'625.05 - 43'725 | | 29.70 | 28.99 | 28.28 | 27.56 | 26.84 | 26.11 |

| TRANCHES BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2022 | | | TAUX BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2022 | | | | | |
|---|--------------------|--|---|-------------|-------------|-------------|-------------|-------------|
| 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. % |
| 524'701 - 525'900 | 43'725.05 - 43'825 | | 29.72 | 29.02 | 28.31 | 27.59 | 26.87 | 26.14 |
| 525'901 - 527'100 | 43'825.05 - 43'925 | | 29.74 | 29.04 | 28.33 | 27.61 | 26.89 | 26.17 |
| 527'101 - 528'300 | 43'925.05 - 44'025 | | 29.76 | 29.06 | 28.35 | 27.64 | 26.92 | 26.20 |
| 528'301 - 529'500 | 44'025.05 - 44'125 | | 29.78 | 29.08 | 28.38 | 27.67 | 26.95 | 26.23 |
| 529'501 - 530'700 | 44'125.05 - 44'225 | | 29.79 | 29.10 | 28.40 | 27.69 | 26.98 | 26.25 |
| 530'701 - 531'900 | 44'225.05 - 44'325 | | 29.81 | 29.12 | 28.42 | 27.72 | 27.00 | 26.28 |
| 531'901 - 533'100 | 44'325.05 - 44'425 | | 29.83 | 29.14 | 28.44 | 27.74 | 27.03 | 26.31 |
| 533'101 - 534'300 | 44'425.05 - 44'525 | | 29.85 | 29.16 | 28.47 | 27.76 | 27.06 | 26.34 |
| 534'301 - 535'500 | 44'525.05 - 44'625 | | 29.87 | 29.18 | 28.49 | 27.79 | 27.08 | 26.37 |
| 535'501 - 536'700 | 44'625.05 - 44'725 | | 29.89 | 29.20 | 28.51 | 27.81 | 27.11 | 26.40 |
| 536'701 - 537'900 | 44'725.05 - 44'825 | | 29.91 | 29.22 | 28.53 | 27.84 | 27.13 | 26.43 |
| 537'901 - 539'100 | 44'825.05 - 44'925 | | 29.93 | 29.24 | 28.56 | 27.86 | 27.16 | 26.45 |
| 539'101 - 540'300 | 44'925.05 - 45'025 | | 29.94 | 29.26 | 28.58 | 27.88 | 27.19 | 26.48 |
| 540'301 - 541'500 | 45'025.05 - 45'125 | | 29.96 | 29.28 | 28.60 | 27.91 | 27.21 | 26.51 |
| 541'501 - 542'700 | 45'125.05 - 45'225 | | 29.98 | 29.30 | 28.62 | 27.93 | 27.24 | 26.54 |
| 542'701 - 543'900 | 45'225.05 - 45'325 | | 30.00 | 29.32 | 28.64 | 27.95 | 27.26 | 26.56 |
| 543'901 - 545'100 | 45'325.05 - 45'425 | | 30.01 | 29.34 | 28.66 | 27.98 | 27.29 | 26.59 |
| 545'101 - 546'300 | 45'425.05 - 45'525 | | 30.03 | 29.36 | 28.68 | 28.00 | 27.31 | 26.62 |
| 546'301 - 547'500 | 45'525.05 - 45'625 | | 30.05 | 29.38 | 28.71 | 28.02 | 27.34 | 26.65 |
| 547'501 - 548'700 | 45'625.05 - 45'725 | | 30.07 | 29.40 | 28.73 | 28.05 | 27.36 | 26.67 |
| 548'701 - 549'900 | 45'725.05 - 45'825 | | 30.08 | 29.42 | 28.75 | 28.07 | 27.39 | 26.70 |
| 549'901 - 551'100 | 45'825.05 - 45'925 | | 30.10 | 29.44 | 28.77 | 28.09 | 27.41 | 26.73 |
| 551'101 - 552'300 | 45'925.05 - 46'025 | | 30.12 | 29.46 | 28.79 | 28.12 | 27.44 | 26.75 |
| 552'301 - 553'500 | 46'025.05 - 46'125 | | 30.14 | 29.48 | 28.81 | 28.14 | 27.46 | 26.78 |
| 553'501 - 554'700 | 46'125.05 - 46'225 | | 30.15 | 29.50 | 28.83 | 28.16 | 27.49 | 26.81 |
| 554'701 - 555'900 | 46'225.05 - 46'325 | | 30.17 | 29.52 | 28.85 | 28.19 | 27.51 | 26.83 |
| 555'901 - 557'100 | 46'325.05 - 46'425 | | 30.19 | 29.53 | 28.87 | 28.21 | 27.53 | 26.86 |
| 557'101 - 558'300 | 46'425.05 - 46'525 | | 30.21 | 29.55 | 28.89 | 28.23 | 27.56 | 26.88 |
| 558'301 - 559'500 | 46'525.05 - 46'625 | | 30.22 | 29.57 | 28.91 | 28.25 | 27.58 | 26.91 |
| 559'501 - 560'700 | 46'625.05 - 46'725 | | 30.24 | 29.59 | 28.93 | 28.27 | 27.61 | 26.93 |
| 560'701 - 561'900 | 46'725.05 - 46'825 | | 30.26 | 29.61 | 28.95 | 28.30 | 27.63 | 26.96 |
| 561'901 - 563'100 | 46'825.05 - 46'925 | | 30.27 | 29.62 | 28.97 | 28.32 | 27.65 | 26.99 |
| 563'101 - 564'300 | 46'925.05 - 47'025 | | 30.29 | 29.64 | 28.99 | 28.34 | 27.68 | 27.01 |
| 564'301 - 565'500 | 47'025.05 - 47'125 | | 30.31 | 29.66 | 29.01 | 28.36 | 27.70 | 27.04 |
| 565'501 - 566'700 | 47'125.05 - 47'225 | | 30.32 | 29.68 | 29.03 | 28.38 | 27.72 | 27.06 |
| 566'701 - 567'900 | 47'225.05 - 47'325 | | 30.34 | 29.70 | 29.05 | 28.40 | 27.75 | 27.09 |
| 567'901 - 569'100 | 47'325.05 - 47'425 | | 30.36 | 29.72 | 29.07 | 28.43 | 27.77 | 27.11 |
| 569'101 - 570'300 | 47'425.05 - 47'525 | | 30.37 | 29.73 | 29.09 | 28.45 | 27.79 | 27.14 |
| 570'301 - 571'500 | 47'525.05 - 47'625 | | 30.39 | 29.75 | 29.11 | 28.47 | 27.82 | 27.16 |
| 571'501 - 572'700 | 47'625.05 - 47'725 | | 30.40 | 29.77 | 29.13 | 28.49 | 27.84 | 27.19 |
| 572'701 - 573'900 | 47'725.05 - 47'825 | | 30.42 | 29.79 | 29.15 | 28.51 | 27.86 | 27.21 |
| 573'901 - 575'100 | 47'825.05 - 47'925 | | 30.44 | 29.81 | 29.17 | 28.53 | 27.89 | 27.23 |
| 575'101 - 576'300 | 47'925.05 - 48'025 | | 30.45 | 29.82 | 29.19 | 28.55 | 27.91 | 27.26 |
| 576'301 - 577'500 | 48'025.05 - 48'125 | | 30.47 | 29.84 | 29.21 | 28.57 | 27.93 | 27.28 |
| 577'501 - 578'700 | 48'125.05 - 48'225 | | 30.48 | 29.86 | 29.23 | 28.59 | 27.95 | 27.31 |
| 578'701 - 579'900 | 48'225.05 - 48'325 | | 30.50 | 29.87 | 29.25 | 28.61 | 27.97 | 27.33 |
| 579'901 - 581'100 | 48'325.05 - 48'425 | | 30.51 | 29.89 | 29.26 | 28.63 | 28.00 | 27.35 |
| 581'101 - 582'300 | 48'425.05 - 48'525 | | 30.53 | 29.91 | 29.28 | 28.65 | 28.02 | 27.38 |
| 582'301 - 583'500 | 48'525.05 - 48'625 | | 30.55 | 29.93 | 29.30 | 28.67 | 28.04 | 27.40 |
| 583'501 - 584'700 | 48'625.05 - 48'725 | | 30.56 | 29.94 | 29.32 | 28.69 | 28.06 | 27.43 |
| 584'701 - 585'900 | 48'725.05 - 48'825 | | 30.58 | 29.96 | 29.34 | 28.72 | 28.08 | 27.45 |
| 585'901 - 587'100 | 48'825.05 - 48'925 | | 30.59 | 29.98 | 29.36 | 28.73 | 28.10 | 27.47 |
| 587'101 - 588'300 | 48'925.05 - 49'025 | | 30.61 | 29.99 | 29.38 | 28.75 | 28.13 | 27.49 |
| 588'301 - 589'500 | 49'025.05 - 49'125 | | 30.62 | 30.01 | 29.39 | 28.77 | 28.15 | 27.52 |
| 589'501 - 590'700 | 49'125.05 - 49'225 | | 30.64 | 30.03 | 29.41 | 28.79 | 28.17 | 27.54 |
| 590'701 - 591'900 | 49'225.05 - 49'325 | | 30.65 | 30.04 | 29.43 | 28.81 | 28.19 | 27.56 |
| 591'901 - 593'100 | 49'325.05 - 49'425 | | 30.67 | 30.06 | 29.45 | 28.83 | 28.21 | 27.59 |
| 593'101 - 594'300 | 49'425.05 - 49'525 | | 30.68 | 30.08 | 29.47 | 28.85 | 28.23 | 27.61 |
| 594'301 - 595'500 | 49'525.05 - 49'625 | | 30.70 | 30.09 | 29.49 | 28.87 | 28.25 | 27.63 |
| 595'501 - 596'700 | 49'625.05 - 49'725 | | 30.71 | 30.11 | 29.50 | 28.89 | 28.27 | 27.65 |
| 596'701 - 597'900 | 49'725.05 - 49'825 | | 30.73 | 30.13 | 29.52 | 28.91 | 28.30 | 27.68 |
| 597'901 - 599'100 | 49'825.05 - 49'925 | | 30.74 | 30.14 | 29.54 | 28.93 | 28.32 | 27.70 |
| 599'101 - 600'300 | 49'925.05 - 50'025 | | 30.76 | 30.16 | 29.55 | 28.95 | 28.34 | 27.72 |
| 600'301 - 601'500 | 50'025.05 - 50'125 | | 30.77 | 30.17 | 29.57 | 28.97 | 28.36 | 27.74 |
| 601'501 - 602'700 | 50'125.05 - 50'225 | | 30.78 | 30.19 | 29.59 | 28.98 | 28.38 | 27.76 |
| 602'701 - 603'900 | 50'225.05 - 50'325 | | 30.80 | 30.20 | 29.61 | 29.00 | 28.40 | 27.79 |
| 603'901 - 605'100 | 50'325.05 - 50'425 | | 30.81 | 30.22 | 29.62 | 29.02 | 28.42 | 27.81 |
| 605'101 - 606'300 | 50'425.05 - 50'525 | | 30.83 | 30.24 | 29.64 | 29.04 | 28.44 | 27.83 |
| 606'301 - 607'500 | 50'525.05 - 50'625 | | 30.84 | 30.25 | 29.66 | 29.06 | 28.46 | 27.85 |
| 607'501 - 608'700 | 50'625.05 - 50'725 | | 30.86 | 30.27 | 29.68 | 29.08 | 28.48 | 27.87 |
| 608'701 - 609'900 | 50'725.05 - 50'825 | | 30.87 | 30.28 | 29.69 | 29.10 | 28.50 | 27.89 |
| 609'901 - 611'100 | 50'825.05 - 50'925 | | 30.89 | 30.30 | 29.71 | 29.12 | 28.52 | 27.92 |
| 611'101 - 612'300 | 50'925.05 - 51'025 | | 30.90 | 30.32 | 29.73 | 29.13 | 28.54 | 27.94 |
| 612'301 - 613'500 | 51'025.05 - 51'125 | | 30.91 | 30.33 | 29.74 | 29.15 | 28.56 | 27.96 |
| 613'501 - 614'700 | 51'125.05 - 51'225 | | 30.93 | 30.35 | 29.76 | 29.17 | 28.58 | 27.98 |
| 614'701 - 615'900 | 51'225.05 - 51'325 | | 30.94 | 30.36 | 29.78 | 29.19 | 28.60 | 28.00 |

| TRANCHES BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2022 | | | TAUX BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2022 | | | | | |
|---|--------------------|--|---|-------------|-------------|-------------|-------------|-------------|
| 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. % |
| 615'901 - 617'100 | 51'325.05 - 51'425 | | 30.96 | 30.38 | 29.79 | 29.21 | 28.62 | 28.02 |
| 617'101 - 618'300 | 51'425.05 - 51'525 | | 30.97 | 30.39 | 29.81 | 29.22 | 28.64 | 28.04 |
| 618'301 - 619'500 | 51'525.05 - 51'625 | | 30.99 | 30.40 | 29.82 | 29.24 | 28.65 | 28.06 |
| 619'501 - 620'700 | 51'625.05 - 51'725 | | 31.00 | 30.42 | 29.84 | 29.26 | 28.67 | 28.08 |
| 620'701 - 621'900 | 51'725.05 - 51'825 | | 31.02 | 30.44 | 29.86 | 29.28 | 28.69 | 28.10 |
| 621'901 - 623'100 | 51'825.05 - 51'925 | | 31.03 | 30.45 | 29.87 | 29.29 | 28.71 | 28.12 |
| 623'101 - 624'300 | 51'925.05 - 52'025 | | 31.05 | 30.47 | 29.89 | 29.31 | 28.73 | 28.14 |
| 624'301 - 625'500 | 52'025.05 - 52'125 | | 31.06 | 30.48 | 29.91 | 29.33 | 28.75 | 28.16 |
| 625'501 - 626'700 | 52'125.05 - 52'225 | | 31.08 | 30.49 | 29.92 | 29.35 | 28.77 | 28.18 |
| 626'701 - 627'900 | 52'225.05 - 52'325 | | 31.09 | 30.51 | 29.94 | 29.36 | 28.79 | 28.20 |
| 627'901 - 629'100 | 52'325.05 - 52'425 | | 31.11 | 30.52 | 29.96 | 29.38 | 28.81 | 28.22 |
| 629'101 - 630'300 | 52'425.05 - 52'525 | | 31.12 | 30.54 | 29.97 | 29.40 | 28.82 | 28.24 |
| 630'301 - 631'500 | 52'525.05 - 52'625 | | 31.14 | 30.55 | 29.99 | 29.42 | 28.84 | 28.26 |
| 631'501 - 632'700 | 52'625.05 - 52'725 | | 31.15 | 30.57 | 30.00 | 29.43 | 28.86 | 28.28 |
| 632'701 - 633'900 | 52'725.05 - 52'825 | | 31.17 | 30.59 | 30.02 | 29.45 | 28.88 | 28.30 |
| 633'901 - 635'100 | 52'825.05 - 52'925 | | 31.18 | 30.60 | 30.03 | 29.47 | 28.90 | 28.32 |
| 635'101 - 636'300 | 52'925.05 - 53'025 | | 31.19 | 30.62 | 30.05 | 29.48 | 28.91 | 28.34 |
| 636'301 - 637'500 | 53'025.05 - 53'125 | | 31.21 | 30.63 | 30.06 | 29.50 | 28.93 | 28.36 |
| 637'501 - 638'700 | 53'125.05 - 53'225 | | 31.23 | 30.65 | 30.08 | 29.52 | 28.95 | 28.38 |
| 638'701 - 639'900 | 53'225.05 - 53'325 | | 31.24 | 30.66 | 30.09 | 29.53 | 28.97 | 28.40 |
| 639'901 - 641'100 | 53'325.05 - 53'425 | | 31.25 | 30.68 | 30.11 | 29.55 | 28.99 | 28.42 |
| 641'101 - 642'300 | 53'425.05 - 53'525 | | 31.27 | 30.70 | 30.13 | 29.57 | 29.01 | 28.44 |
| 642'301 - 643'500 | 53'525.05 - 53'625 | | 31.28 | 30.71 | 30.14 | 29.58 | 29.02 | 28.46 |
| 643'501 - 644'700 | 53'625.05 - 53'725 | | 31.30 | 30.73 | 30.16 | 29.60 | 29.04 | 28.48 |
| 644'701 - 645'900 | 53'725.05 - 53'825 | | 31.31 | 30.74 | 30.17 | 29.61 | 29.06 | 28.49 |
| 645'901 - 647'100 | 53'825.05 - 53'925 | | 31.32 | 30.76 | 30.19 | 29.63 | 29.07 | 28.51 |
| 647'101 - 648'300 | 53'925.05 - 54'025 | | 31.34 | 30.77 | 30.20 | 29.65 | 29.09 | 28.53 |
| 648'301 - 650'700 | 54'025.05 - 54'225 | | 31.36 | 30.79 | 30.23 | 29.67 | 29.12 | 28.56 |
| 650'701 - 653'100 | 54'225.05 - 54'425 | | 31.38 | 30.82 | 30.26 | 29.70 | 29.15 | 28.60 |
| 653'101 - 655'500 | 54'425.05 - 54'625 | | 31.41 | 30.85 | 30.29 | 29.74 | 29.19 | 28.63 |
| 655'501 - 657'900 | 54'625.05 - 54'825 | | 31.45 | 30.88 | 30.32 | 29.77 | 29.22 | 28.67 |
| 657'901 - 660'300 | 54'825.05 - 55'025 | | 31.47 | 30.91 | 30.36 | 29.80 | 29.25 | 28.71 |
| 660'301 - 662'700 | 55'025.05 - 55'225 | | 31.50 | 30.94 | 30.39 | 29.83 | 29.29 | 28.74 |
| 662'701 - 665'100 | 55'225.05 - 55'425 | | 31.53 | 30.97 | 30.42 | 29.86 | 29.32 | 28.78 |
| 665'101 - 667'500 | 55'425.05 - 55'625 | | 31.56 | 31.00 | 30.45 | 29.90 | 29.35 | 28.81 |
| 667'501 - 669'900 | 55'625.05 - 55'825 | | 31.59 | 31.03 | 30.48 | 29.93 | 29.39 | 28.85 |
| 669'901 - 672'300 | 55'825.05 - 56'025 | | 31.62 | 31.06 | 30.51 | 29.96 | 29.42 | 28.88 |
| 672'301 - 674'700 | 56'025.05 - 56'225 | | 31.65 | 31.09 | 30.54 | 29.99 | 29.45 | 28.92 |
| 674'701 - 677'100 | 56'225.05 - 56'425 | | 31.68 | 31.12 | 30.57 | 30.03 | 29.48 | 28.95 |
| 677'101 - 679'500 | 56'425.05 - 56'625 | | 31.70 | 31.15 | 30.60 | 30.06 | 29.51 | 28.99 |
| 679'501 - 681'900 | 56'625.05 - 56'825 | | 31.73 | 31.18 | 30.63 | 30.09 | 29.55 | 29.02 |
| 681'901 - 684'300 | 56'825.05 - 57'025 | | 31.76 | 31.21 | 30.66 | 30.12 | 29.58 | 29.05 |
| 684'301 - 686'700 | 57'025.05 - 57'225 | | 31.79 | 31.24 | 30.69 | 30.15 | 29.62 | 29.09 |
| 686'701 - 689'100 | 57'225.05 - 57'425 | | 31.81 | 31.27 | 30.72 | 30.18 | 29.65 | 29.12 |
| 689'101 - 691'500 | 57'425.05 - 57'625 | | 31.84 | 31.30 | 30.75 | 30.21 | 29.68 | 29.15 |
| 691'501 - 693'900 | 57'625.05 - 57'825 | | 31.87 | 31.33 | 30.78 | 30.25 | 29.72 | 29.18 |
| 693'901 - 696'300 | 57'825.05 - 58'025 | | 31.89 | 31.36 | 30.81 | 30.28 | 29.75 | 29.22 |
| 696'301 - 698'700 | 58'025.05 - 58'225 | | 31.92 | 31.38 | 30.84 | 30.31 | 29.78 | 29.25 |
| 698'701 - 701'100 | 58'225.05 - 58'425 | | 31.95 | 31.41 | 30.88 | 30.34 | 29.81 | 29.29 |
| 701'101 - 703'500 | 58'425.05 - 58'625 | | 31.97 | 31.44 | 30.91 | 30.37 | 29.85 | 29.32 |
| 703'501 - 705'900 | 58'625.05 - 58'825 | | 32.00 | 31.47 | 30.94 | 30.40 | 29.88 | 29.35 |
| 705'901 - 708'300 | 58'825.05 - 59'025 | | 32.02 | 31.50 | 30.97 | 30.43 | 29.91 | 29.39 |
| 708'301 - 710'700 | 59'025.05 - 59'225 | | 32.05 | 31.52 | 31.00 | 30.47 | 29.94 | 29.42 |
| 710'701 - 713'100 | 59'225.05 - 59'425 | | 32.07 | 31.55 | 31.03 | 30.50 | 29.97 | 29.45 |
| 713'101 - 715'500 | 59'425.05 - 59'625 | | 32.10 | 31.58 | 31.05 | 30.53 | 30.00 | 29.49 |
| 715'501 - 717'900 | 59'625.05 - 59'825 | | 32.12 | 31.61 | 31.09 | 30.56 | 30.03 | 29.52 |
| 717'901 - 720'300 | 59'825.05 - 60'025 | | 32.15 | 31.63 | 31.11 | 30.59 | 30.07 | 29.55 |
| 720'301 - 722'700 | 60'025.05 - 60'225 | | 32.17 | 31.66 | 31.14 | 30.62 | 30.10 | 29.58 |
| 722'701 - 725'100 | 60'225.05 - 60'425 | | 32.20 | 31.68 | 31.17 | 30.65 | 30.13 | 29.62 |
| 725'101 - 727'500 | 60'425.05 - 60'625 | | 32.22 | 31.71 | 31.20 | 30.68 | 30.16 | 29.65 |
| 727'501 - 729'900 | 60'625.05 - 60'825 | | 32.25 | 31.74 | 31.23 | 30.71 | 30.20 | 29.68 |
| 729'901 - 732'300 | 60'825.05 - 61'025 | | 32.27 | 31.76 | 31.25 | 30.74 | 30.23 | 29.71 |
| 732'301 - 734'700 | 61'025.05 - 61'225 | | 32.29 | 31.79 | 31.28 | 30.77 | 30.26 | 29.74 |
| 734'701 - 737'100 | 61'225.05 - 61'425 | | 32.32 | 31.82 | 31.31 | 30.80 | 30.29 | 29.78 |
| 737'101 - 739'500 | 61'425.05 - 61'625 | | 32.34 | 31.84 | 31.34 | 30.83 | 30.32 | 29.81 |
| 739'501 - 741'900 | 61'625.05 - 61'825 | | 32.36 | 31.87 | 31.36 | 30.86 | 30.35 | 29.84 |
| 741'901 - 744'300 | 61'825.05 - 62'025 | | 32.39 | 31.89 | 31.39 | 30.89 | 30.39 | 29.88 |
| 744'301 - 746'700 | 62'025.05 - 62'225 | | 32.41 | 31.92 | 31.42 | 30.92 | 30.42 | 29.91 |
| 746'701 - 749'100 | 62'225.05 - 62'425 | | 32.43 | 31.94 | 31.44 | 30.95 | 30.45 | 29.94 |
| 749'101 - 751'500 | 62'425.05 - 62'625 | | 32.45 | 31.96 | 31.47 | 30.97 | 30.48 | 29.97 |
| 751'501 - 753'900 | 62'625.05 - 62'825 | | 32.48 | 31.99 | 31.50 | 31.00 | 30.51 | 30.01 |
| 753'901 - 756'300 | 62'825.05 - 63'025 | | 32.50 | 32.01 | 31.52 | 31.03 | 30.54 | 30.04 |
| 756'301 - 758'700 | 63'025.05 - 63'225 | | 32.52 | 32.04 | 31.55 | 31.06 | 30.57 | 30.07 |
| 758'701 - 761'100 | 63'225.05 - 63'425 | | 32.55 | 32.06 | 31.58 | 31.09 | 30.60 | 30.10 |
| 761'101 - 763'500 | 63'425.05 - 63'625 | | 32.57 | 32.09 | 31.60 | 31.11 | 30.63 | 30.13 |
| 763'501 - 765'900 | 63'625.05 - 63'825 | | 32.59 | 32.11 | 31.63 | 31.14 | 30.65 | 30.16 |

| TRANCHES BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2022 | | | TAUX BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2022 | | | | | |
|---|--------------------|--|---|-------------|-------------|-------------|-------------|-------------|
| 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. % |
| 765'901 - 768'300 | 63'825.05 - 64'025 | | 32.61 | 32.13 | 31.65 | 31.17 | 30.68 | 30.19 |
| 768'301 - 770'700 | 64'025.05 - 64'225 | | 32.63 | 32.16 | 31.68 | 31.20 | 30.71 | 30.23 |
| 770'701 - 773'100 | 64'225.05 - 64'425 | | 32.65 | 32.18 | 31.70 | 31.22 | 30.74 | 30.26 |
| 773'101 - 775'500 | 64'425.05 - 64'625 | | 32.67 | 32.20 | 31.73 | 31.25 | 30.77 | 30.29 |
| 775'501 - 777'900 | 64'625.05 - 64'825 | | 32.69 | 32.22 | 31.75 | 31.27 | 30.80 | 30.31 |
| 777'901 - 780'300 | 64'825.05 - 65'025 | | 32.72 | 32.25 | 31.78 | 31.30 | 30.83 | 30.35 |
| 780'301 - 782'700 | 65'025.05 - 65'225 | | 32.74 | 32.27 | 31.80 | 31.33 | 30.85 | 30.37 |
| 782'701 - 785'100 | 65'225.05 - 65'425 | | 32.76 | 32.29 | 31.82 | 31.35 | 30.88 | 30.40 |
| 785'101 - 787'500 | 65'425.05 - 65'625 | | 32.78 | 32.32 | 31.85 | 31.38 | 30.91 | 30.43 |
| 787'501 - 789'900 | 65'625.05 - 65'825 | | 32.80 | 32.34 | 31.87 | 31.41 | 30.94 | 30.46 |
| 789'901 - 792'300 | 65'825.05 - 66'025 | | 32.82 | 32.36 | 31.90 | 31.43 | 30.96 | 30.49 |
| 792'301 - 794'700 | 66'025.05 - 66'225 | | 32.84 | 32.38 | 31.92 | 31.45 | 30.99 | 30.52 |
| 794'701 - 797'100 | 66'225.05 - 66'425 | | 32.86 | 32.40 | 31.94 | 31.48 | 31.02 | 30.55 |
| 797'101 - 799'500 | 66'425.05 - 66'625 | | 32.88 | 32.42 | 31.97 | 31.51 | 31.04 | 30.58 |
| 799'501 - 801'900 | 66'625.05 - 66'825 | | 32.90 | 32.45 | 31.99 | 31.53 | 31.07 | 30.60 |
| 801'901 - 804'300 | 66'825.05 - 67'025 | | 32.92 | 32.47 | 32.01 | 31.56 | 31.10 | 30.63 |
| 804'301 - 806'700 | 67'025.05 - 67'225 | | 32.94 | 32.49 | 32.04 | 31.58 | 31.12 | 30.66 |
| 806'701 - 809'100 | 67'225.05 - 67'425 | | 32.96 | 32.51 | 32.06 | 31.60 | 31.15 | 30.69 |
| 809'101 - 811'500 | 67'425.05 - 67'625 | | 32.98 | 32.53 | 32.08 | 31.63 | 31.17 | 30.72 |
| 811'501 - 813'900 | 67'625.05 - 67'825 | | 33.00 | 32.55 | 32.10 | 31.65 | 31.20 | 30.74 |
| 813'901 - 816'300 | 67'825.05 - 68'025 | | 33.02 | 32.57 | 32.12 | 31.68 | 31.22 | 30.77 |
| 816'301 - 818'700 | 68'025.05 - 68'225 | | 33.04 | 32.59 | 32.15 | 31.70 | 31.25 | 30.80 |
| 818'701 - 821'100 | 68'225.05 - 68'425 | | 33.05 | 32.61 | 32.17 | 31.72 | 31.27 | 30.82 |
| 821'101 - 823'500 | 68'425.05 - 68'625 | | 33.07 | 32.63 | 32.19 | 31.75 | 31.30 | 30.85 |
| 823'501 - 825'900 | 68'625.05 - 68'825 | | 33.09 | 32.65 | 32.21 | 31.77 | 31.32 | 30.88 |
| 825'901 - 828'300 | 68'825.05 - 69'025 | | 33.11 | 32.67 | 32.23 | 31.79 | 31.35 | 30.90 |
| 828'301 - 830'700 | 69'025.05 - 69'225 | | 33.13 | 32.69 | 32.26 | 31.82 | 31.37 | 30.93 |
| 830'701 - 833'100 | 69'225.05 - 69'425 | | 33.15 | 32.71 | 32.28 | 31.84 | 31.40 | 30.96 |
| 833'101 - 835'500 | 69'425.05 - 69'625 | | 33.17 | 32.73 | 32.30 | 31.86 | 31.42 | 30.98 |
| 835'501 - 837'900 | 69'625.05 - 69'825 | | 33.18 | 32.75 | 32.32 | 31.88 | 31.45 | 31.01 |
| 837'901 - 840'300 | 69'825.05 - 70'025 | | 33.20 | 32.77 | 32.34 | 31.91 | 31.47 | 31.03 |
| 840'301 - 842'700 | 70'025.05 - 70'225 | | 33.22 | 32.79 | 32.36 | 31.93 | 31.49 | 31.06 |
| 842'701 - 845'100 | 70'225.05 - 70'425 | | 33.24 | 32.81 | 32.38 | 31.95 | 31.52 | 31.08 |
| 845'101 - 847'500 | 70'425.05 - 70'625 | | 33.26 | 32.83 | 32.40 | 31.97 | 31.54 | 31.11 |
| 847'501 - 849'900 | 70'625.05 - 70'825 | | 33.27 | 32.85 | 32.42 | 31.99 | 31.56 | 31.13 |
| 849'901 - 852'300 | 70'825.05 - 71'025 | | 33.29 | 32.87 | 32.44 | 32.02 | 31.59 | 31.16 |
| 852'301 - 854'700 | 71'025.05 - 71'225 | | 33.31 | 32.89 | 32.46 | 32.04 | 31.61 | 31.18 |
| 854'701 - 857'100 | 71'225.05 - 71'425 | | 33.33 | 32.91 | 32.48 | 32.06 | 31.63 | 31.21 |
| 857'101 - 859'500 | 71'425.05 - 71'625 | | 33.34 | 32.92 | 32.50 | 32.08 | 31.66 | 31.23 |
| 859'501 - 861'900 | 71'625.05 - 71'825 | | 33.36 | 32.94 | 32.52 | 32.10 | 31.68 | 31.25 |
| 861'901 - 864'300 | 71'825.05 - 72'025 | | 33.38 | 32.96 | 32.54 | 32.12 | 31.70 | 31.28 |
| 864'301 - 866'700 | 72'025.05 - 72'225 | | 33.39 | 32.98 | 32.56 | 32.14 | 31.72 | 31.30 |
| 866'701 - 869'100 | 72'225.05 - 72'425 | | 33.41 | 33.00 | 32.58 | 32.17 | 31.75 | 31.33 |
| 869'101 - 871'500 | 72'425.05 - 72'625 | | 33.43 | 33.01 | 32.60 | 32.19 | 31.77 | 31.35 |
| 871'501 - 873'900 | 72'625.05 - 72'825 | | 33.44 | 33.03 | 32.62 | 32.21 | 31.79 | 31.37 |
| 873'901 - 876'300 | 72'825.05 - 73'025 | | 33.46 | 33.05 | 32.64 | 32.23 | 31.81 | 31.40 |
| 876'301 - 878'700 | 73'025.05 - 73'225 | | 33.48 | 33.07 | 32.66 | 32.25 | 31.83 | 31.42 |
| 878'701 - 881'100 | 73'225.05 - 73'425 | | 33.49 | 33.09 | 32.68 | 32.27 | 31.86 | 31.44 |
| 881'101 - 883'500 | 73'425.05 - 73'625 | | 33.51 | 33.10 | 32.70 | 32.29 | 31.88 | 31.47 |
| 883'501 - 885'900 | 73'625.05 - 73'825 | | 33.53 | 33.12 | 32.72 | 32.31 | 31.90 | 31.49 |
| 885'901 - 888'300 | 73'825.05 - 74'025 | | 33.54 | 33.14 | 32.73 | 32.33 | 31.92 | 31.51 |
| 888'301 - 890'700 | 74'025.05 - 74'225 | | 33.56 | 33.16 | 32.75 | 32.35 | 31.94 | 31.53 |
| 890'701 - 893'100 | 74'225.05 - 74'425 | | 33.57 | 33.17 | 32.77 | 32.37 | 31.96 | 31.56 |
| 893'101 - 895'500 | 74'425.05 - 74'625 | | 33.59 | 33.19 | 32.79 | 32.39 | 31.98 | 31.58 |
| 895'501 - 897'900 | 74'625.05 - 74'825 | | 33.60 | 33.21 | 32.81 | 32.41 | 32.00 | 31.60 |
| 897'901 - 900'300 | 74'825.05 - 75'025 | | 33.62 | 33.22 | 32.83 | 32.43 | 32.03 | 31.62 |
| 900'301 - 902'700 | 75'025.05 - 75'225 | | 33.64 | 33.24 | 32.84 | 32.45 | 32.05 | 31.64 |
| 902'701 - 905'100 | 75'225.05 - 75'425 | | 33.65 | 33.26 | 32.86 | 32.46 | 32.07 | 31.66 |
| 905'101 - 907'500 | 75'425.05 - 75'625 | | 33.67 | 33.27 | 32.88 | 32.48 | 32.09 | 31.69 |
| 907'501 - 909'900 | 75'625.05 - 75'825 | | 33.68 | 33.29 | 32.90 | 32.50 | 32.11 | 31.71 |
| 909'901 - 912'300 | 75'825.05 - 76'025 | | 33.70 | 33.31 | 32.92 | 32.52 | 32.13 | 31.73 |
| 912'301 - 914'700 | 76'025.05 - 76'225 | | 33.72 | 33.32 | 32.93 | 32.54 | 32.15 | 31.75 |
| 914'701 - 917'100 | 76'225.05 - 76'425 | | 33.73 | 33.34 | 32.95 | 32.56 | 32.17 | 31.77 |
| 917'101 - 919'500 | 76'425.05 - 76'625 | | 33.75 | 33.36 | 32.97 | 32.58 | 32.19 | 31.79 |
| 919'501 - 921'900 | 76'625.05 - 76'825 | | 33.77 | 33.37 | 32.98 | 32.60 | 32.21 | 31.81 |
| 921'901 - 924'300 | 76'825.05 - 77'025 | | 33.78 | 33.39 | 33.00 | 32.61 | 32.22 | 31.83 |
| 924'301 - 926'700 | 77'025.05 - 77'225 | | 33.80 | 33.40 | 33.02 | 32.63 | 32.25 | 31.86 |
| 926'701 - 929'100 | 77'225.05 - 77'425 | | 33.82 | 33.42 | 33.04 | 32.65 | 32.26 | 31.88 |
| 929'101 - 931'500 | 77'425.05 - 77'625 | | 33.84 | 33.44 | 33.06 | 32.67 | 32.29 | 31.90 |
| 931'501 - 933'900 | 77'625.05 - 77'825 | | 33.86 | 33.47 | 33.08 | 32.70 | 32.31 | 31.93 |
| 933'901 - 936'300 | 77'825.05 - 78'025 | | 33.88 | 33.49 | 33.10 | 32.72 | 32.34 | 31.95 |
| 936'301 - 938'700 | 78'025.05 - 78'225 | | 33.90 | 33.51 | 33.12 | 32.74 | 32.36 | 31.97 |
| 938'701 - 941'100 | 78'225.05 - 78'425 | | 33.92 | 33.53 | 33.14 | 32.76 | 32.38 | 32.00 |
| 941'101 - 943'500 | 78'425.05 - 78'625 | | 33.94 | 33.56 | 33.17 | 32.79 | 32.41 | 32.02 |
| 943'501 - 945'900 | 78'625.05 - 78'825 | | 33.96 | 33.58 | 33.19 | 32.81 | 32.43 | 32.05 |
| 945'901 - 948'300 | 78'825.05 - 79'025 | | 33.99 | 33.60 | 33.21 | 32.83 | 32.45 | 32.07 |

| TRANCHES BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2022 | | | TAUX BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2022 | | | | | |
|---|--------------------|--|---|-------------|-------------|-------------|-------------|-------------|
| 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. % |
| 948'301 - 950'700 | 79'025.05 - 79'225 | | 34.01 | 33.62 | 33.23 | 32.85 | 32.47 | 32.10 |
| 950'701 - 953'100 | 79'225.05 - 79'425 | | 34.03 | 33.64 | 33.26 | 32.87 | 32.50 | 32.12 |
| 953'101 - 955'500 | 79'425.05 - 79'625 | | 34.05 | 33.66 | 33.28 | 32.89 | 32.52 | 32.14 |
| 955'501 - 957'900 | 79'625.05 - 79'825 | | 34.07 | 33.68 | 33.30 | 32.92 | 32.54 | 32.17 |
| 957'901 - 960'300 | 79'825.05 - 80'025 | | 34.09 | 33.71 | 33.32 | 32.94 | 32.57 | 32.19 |
| 960'301 - 962'700 | 80'025.05 - 80'225 | | 34.11 | 33.73 | 33.35 | 32.96 | 32.59 | 32.22 |
| 962'701 - 965'100 | 80'225.05 - 80'425 | | 34.13 | 33.75 | 33.37 | 32.99 | 32.61 | 32.24 |
| 965'101 - 967'500 | 80'425.05 - 80'625 | | 34.15 | 33.77 | 33.39 | 33.01 | 32.63 | 32.26 |
| 967'501 - 969'900 | 80'625.05 - 80'825 | | 34.17 | 33.79 | 33.41 | 33.03 | 32.66 | 32.29 |
| 969'901 - 972'300 | 80'825.05 - 81'025 | | 34.19 | 33.81 | 33.43 | 33.06 | 32.68 | 32.31 |
| 972'301 - 974'700 | 81'025.05 - 81'225 | | 34.21 | 33.83 | 33.46 | 33.08 | 32.70 | 32.33 |
| 974'701 - 977'100 | 81'225.05 - 81'425 | | 34.23 | 33.85 | 33.48 | 33.10 | 32.72 | 32.35 |
| 977'101 - 979'500 | 81'425.05 - 81'625 | | 34.25 | 33.87 | 33.50 | 33.12 | 32.75 | 32.38 |
| 979'501 - 981'900 | 81'625.05 - 81'825 | | 34.26 | 33.89 | 33.52 | 33.15 | 32.77 | 32.40 |
| 981'901 - 984'300 | 81'825.05 - 82'025 | | 34.28 | 33.91 | 33.54 | 33.17 | 32.79 | 32.42 |
| 984'301 - 986'700 | 82'025.05 - 82'225 | | 34.30 | 33.93 | 33.56 | 33.19 | 32.82 | 32.44 |
| 986'701 - 989'100 | 82'225.05 - 82'425 | | 34.32 | 33.95 | 33.58 | 33.21 | 32.84 | 32.47 |
| 989'101 - 991'500 | 82'425.05 - 82'625 | | 34.34 | 33.97 | 33.60 | 33.24 | 32.86 | 32.49 |
| 991'501 - 993'900 | 82'625.05 - 82'825 | | 34.36 | 33.99 | 33.63 | 33.26 | 32.89 | 32.51 |
| 993'901 - 996'300 | 82'825.05 - 83'025 | | 34.38 | 34.01 | 33.65 | 33.28 | 32.91 | 32.54 |
| 996'301 - 998'700 | 83'025.05 - 83'225 | | 34.40 | 34.03 | 33.67 | 33.30 | 32.93 | 32.56 |
| 998'701 - 1'001'100 | 83'225.05 - 83'425 | | 34.41 | 34.05 | 33.69 | 33.32 | 32.95 | 32.59 |
| 1'001'101 - 1'003'500 | 83'425.05 - 83'625 | | 34.43 | 34.07 | 33.71 | 33.34 | 32.98 | 32.61 |
| 1'003'501 - 1'005'900 | 83'625.05 - 83'825 | | 34.45 | 34.09 | 33.73 | 33.37 | 33.00 | 32.63 |
| 1'005'901 - 1'008'300 | 83'825.05 - 84'025 | | 34.47 | 34.11 | 33.75 | 33.39 | 33.02 | 32.66 |
| 1'008'301 - 1'010'700 | 84'025.05 - 84'225 | | 34.49 | 34.13 | 33.77 | 33.41 | 33.04 | 32.68 |
| 1'010'701 - 1'013'100 | 84'225.05 - 84'425 | | 34.51 | 34.15 | 33.79 | 33.43 | 33.07 | 32.70 |
| 1'013'101 - 1'015'500 | 84'425.05 - 84'625 | | 34.52 | 34.17 | 33.81 | 33.45 | 33.09 | 32.73 |
| 1'015'501 - 1'017'900 | 84'625.05 - 84'825 | | 34.54 | 34.19 | 33.83 | 33.47 | 33.11 | 32.75 |
| 1'017'901 - 1'020'300 | 84'825.05 - 85'025 | | 34.56 | 34.20 | 33.85 | 33.49 | 33.13 | 32.77 |
| 1'020'301 - 1'022'700 | 85'025.05 - 85'225 | | 34.58 | 34.22 | 33.87 | 33.51 | 33.15 | 32.79 |
| 1'022'701 - 1'025'100 | 85'225.05 - 85'425 | | 34.60 | 34.24 | 33.89 | 33.53 | 33.18 | 32.82 |
| 1'025'101 - 1'027'500 | 85'425.05 - 85'625 | | 34.61 | 34.26 | 33.91 | 33.55 | 33.20 | 32.84 |
| 1'027'501 - 1'029'900 | 85'625.05 - 85'825 | | 34.63 | 34.28 | 33.93 | 33.57 | 33.22 | 32.86 |
| 1'029'901 - 1'032'300 | 85'825.05 - 86'025 | | 34.65 | 34.30 | 33.95 | 33.59 | 33.24 | 32.88 |
| 1'032'301 - 1'034'700 | 86'025.05 - 86'225 | | 34.67 | 34.32 | 33.97 | 33.61 | 33.26 | 32.91 |
| 1'034'701 - 1'037'100 | 86'225.05 - 86'425 | | 34.68 | 34.33 | 33.98 | 33.63 | 33.28 | 32.93 |
| 1'037'101 - 1'039'500 | 86'425.05 - 86'625 | | 34.70 | 34.35 | 34.00 | 33.65 | 33.30 | 32.95 |
| 1'039'501 - 1'041'900 | 86'625.05 - 86'825 | | 34.72 | 34.37 | 34.02 | 33.67 | 33.32 | 32.97 |
| 1'041'901 - 1'044'300 | 86'825.05 - 87'025 | | 34.73 | 34.39 | 34.04 | 33.69 | 33.34 | 32.99 |
| 1'044'301 - 1'046'700 | 87'025.05 - 87'225 | | 34.75 | 34.41 | 34.06 | 33.71 | 33.37 | 33.02 |
| 1'046'701 - 1'049'100 | 87'225.05 - 87'425 | | 34.77 | 34.42 | 34.08 | 33.73 | 33.39 | 33.04 |
| 1'049'101 - 1'051'500 | 87'425.05 - 87'625 | | 34.78 | 34.44 | 34.10 | 33.75 | 33.41 | 33.06 |
| 1'051'501 - 1'053'900 | 87'625.05 - 87'825 | | 34.80 | 34.46 | 34.12 | 33.77 | 33.43 | 33.08 |
| 1'053'901 - 1'056'300 | 87'825.05 - 88'025 | | 34.81 | 34.48 | 34.13 | 33.79 | 33.45 | 33.10 |
| 1'056'301 - 1'058'700 | 88'025.05 - 88'225 | | 34.83 | 34.49 | 34.15 | 33.81 | 33.47 | 33.12 |
| 1'058'701 - 1'061'100 | 88'225.05 - 88'425 | | 34.84 | 34.51 | 34.17 | 33.83 | 33.49 | 33.14 |
| 1'061'101 - 1'063'500 | 88'425.05 - 88'625 | | 34.85 | 34.53 | 34.19 | 33.85 | 33.51 | 33.16 |
| 1'063'501 - 1'065'900 | 88'625.05 - 88'825 | | 34.87 | 34.54 | 34.21 | 33.87 | 33.53 | 33.18 |
| 1'065'901 - 1'068'300 | 88'825.05 - 89'025 | | 34.88 | 34.55 | 34.22 | 33.89 | 33.55 | 33.20 |
| 1'068'301 - 1'070'700 | 89'025.05 - 89'225 | | 34.89 | 34.57 | 34.24 | 33.90 | 33.57 | 33.22 |
| 1'070'701 - 1'073'100 | 89'225.05 - 89'425 | | 34.91 | 34.58 | 34.26 | 33.92 | 33.59 | 33.25 |
| 1'073'101 - 1'075'500 | 89'425.05 - 89'625 | | 34.92 | 34.60 | 34.27 | 33.94 | 33.60 | 33.27 |
| 1'075'501 - 1'077'900 | 89'625.05 - 89'825 | | 34.93 | 34.61 | 34.29 | 33.96 | 33.62 | 33.29 |
| 1'077'901 - 1'080'300 | 89'825.05 - 90'025 | | 34.94 | 34.62 | 34.30 | 33.98 | 33.64 | 33.31 |
| 1'080'301 - 1'082'700 | 90'025.05 - 90'225 | | 34.96 | 34.64 | 34.31 | 33.99 | 33.66 | 33.33 |
| 1'082'701 - 1'085'100 | 90'225.05 - 90'425 | | 34.97 | 34.65 | 34.33 | 34.01 | 33.68 | 33.35 |
| 1'085'101 - 1'087'500 | 90'425.05 - 90'625 | | 34.98 | 34.66 | 34.34 | 34.02 | 33.70 | 33.37 |
| 1'087'501 - 1'089'900 | 90'625.05 - 90'825 | | 35.00 | 34.68 | 34.36 | 34.04 | 33.72 | 33.39 |
| 1'089'901 - 1'092'300 | 90'825.05 - 91'025 | | 35.01 | 34.69 | 34.37 | 34.05 | 33.73 | 33.41 |
| 1'092'301 - 1'094'700 | 91'025.05 - 91'225 | | 35.02 | 34.70 | 34.39 | 34.07 | 33.75 | 33.42 |
| 1'094'701 - 1'097'100 | 91'225.05 - 91'425 | | 35.03 | 34.72 | 34.40 | 34.08 | 33.76 | 33.44 |
| 1'097'101 - 1'099'500 | 91'425.05 - 91'625 | | 35.05 | 34.73 | 34.41 | 34.10 | 33.78 | 33.46 |
| 1'099'501 - 1'101'900 | 91'625.05 - 91'825 | | 35.06 | 34.74 | 34.43 | 34.11 | 33.79 | 33.47 |
| 1'101'901 - 1'104'300 | 91'825.05 - 92'025 | | 35.07 | 34.76 | 34.44 | 34.13 | 33.81 | 33.49 |
| 1'104'301 - 1'106'700 | 92'025.05 - 92'225 | | 35.08 | 34.77 | 34.46 | 34.14 | 33.82 | 33.51 |
| 1'106'701 - 1'109'100 | 92'225.05 - 92'425 | | 35.10 | 34.78 | 34.47 | 34.16 | 33.84 | 33.52 |
| 1'109'101 - 1'111'500 | 92'425.05 - 92'625 | | 35.11 | 34.80 | 34.48 | 34.17 | 33.85 | 33.54 |
| 1'111'501 - 1'113'900 | 92'625.05 - 92'825 | | 35.12 | 34.81 | 34.50 | 34.18 | 33.87 | 33.55 |
| 1'113'901 - 1'116'300 | 92'825.05 - 93'025 | | 35.13 | 34.82 | 34.51 | 34.20 | 33.89 | 33.57 |
| 1'116'301 - 1'118'700 | 93'025.05 - 93'225 | | 35.14 | 34.83 | 34.52 | 34.21 | 33.90 | 33.59 |
| 1'118'701 - 1'121'100 | 93'225.05 - 93'425 | | 35.16 | 34.85 | 34.54 | 34.23 | 33.91 | 33.60 |
| 1'121'101 - 1'123'500 | 93'425.05 - 93'625 | | 35.17 | 34.86 | 34.55 | 34.24 | 33.93 | 33.62 |
| 1'123'501 - 1'125'900 | 93'625.05 - 93'825 | | 35.18 | 34.87 | 34.56 | 34.26 | 33.95 | 33.63 |
| 1'125'901 - 1'128'300 | 93'825.05 - 94'025 | | 35.19 | 34.88 | 34.58 | 34.27 | 33.96 | 33.65 |
| 1'128'301 - 1'130'700 | 94'025.05 - 94'225 | | 35.20 | 34.90 | 34.59 | 34.28 | 33.97 | 33.66 |

| TRANCHES BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2022 | | | TAUX BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2022 | | | | | |
|---|----------------------|--|---|-------------|-------------|-------------|-------------|-------------|
| 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. % |
| 1'130'701 - 1'133'100 | 94'225.05 - 94'425 | | 35.22 | 34.91 | 34.60 | 34.30 | 33.99 | 33.68 |
| 1'133'101 - 1'135'500 | 94'425.05 - 94'625 | | 35.23 | 34.92 | 34.62 | 34.31 | 34.00 | 33.70 |
| 1'135'501 - 1'137'900 | 94'625.05 - 94'825 | | 35.24 | 34.93 | 34.63 | 34.32 | 34.02 | 33.71 |
| 1'137'901 - 1'140'300 | 94'825.05 - 95'025 | | 35.25 | 34.95 | 34.64 | 34.34 | 34.03 | 33.73 |
| 1'140'301 - 1'142'700 | 95'025.05 - 95'225 | | 35.26 | 34.96 | 34.66 | 34.35 | 34.05 | 33.74 |
| 1'142'701 - 1'145'100 | 95'225.05 - 95'425 | | 35.27 | 34.97 | 34.67 | 34.37 | 34.06 | 33.76 |
| 1'145'101 - 1'147'500 | 95'425.05 - 95'625 | | 35.28 | 34.98 | 34.68 | 34.38 | 34.08 | 33.77 |
| 1'147'501 - 1'149'900 | 95'625.05 - 95'825 | | 35.29 | 34.99 | 34.69 | 34.39 | 34.09 | 33.79 |
| 1'149'901 - 1'152'300 | 95'825.05 - 96'025 | | 35.31 | 35.01 | 34.71 | 34.41 | 34.10 | 33.80 |
| 1'152'301 - 1'154'700 | 96'025.05 - 96'225 | | 35.32 | 35.02 | 34.72 | 34.42 | 34.12 | 33.82 |
| 1'154'701 - 1'157'100 | 96'225.05 - 96'425 | | 35.33 | 35.03 | 34.73 | 34.43 | 34.13 | 33.83 |
| 1'157'101 - 1'159'500 | 96'425.05 - 96'625 | | 35.34 | 35.04 | 34.75 | 34.45 | 34.15 | 33.85 |
| 1'159'501 - 1'161'900 | 96'625.05 - 96'825 | | 35.35 | 35.05 | 34.76 | 34.46 | 34.16 | 33.86 |
| 1'161'901 - 1'164'300 | 96'825.05 - 97'025 | | 35.36 | 35.07 | 34.77 | 34.47 | 34.17 | 33.87 |
| 1'164'301 - 1'166'700 | 97'025.05 - 97'225 | | 35.37 | 35.08 | 34.78 | 34.49 | 34.19 | 33.89 |
| 1'166'701 - 1'169'100 | 97'225.05 - 97'425 | | 35.38 | 35.09 | 34.79 | 34.50 | 34.20 | 33.90 |
| 1'169'101 - 1'171'500 | 97'425.05 - 97'625 | | 35.40 | 35.10 | 34.81 | 34.51 | 34.22 | 33.92 |
| 1'171'501 - 1'173'900 | 97'625.05 - 97'825 | | 35.41 | 35.11 | 34.82 | 34.52 | 34.23 | 33.93 |
| 1'173'901 - 1'176'300 | 97'825.05 - 98'025 | | 35.42 | 35.13 | 34.83 | 34.54 | 34.24 | 33.95 |
| 1'176'301 - 1'178'700 | 98'025.05 - 98'225 | | 35.43 | 35.14 | 34.84 | 34.55 | 34.26 | 33.96 |
| 1'178'701 - 1'181'100 | 98'225.05 - 98'425 | | 35.44 | 35.15 | 34.86 | 34.56 | 34.27 | 33.97 |
| 1'181'101 - 1'183'500 | 98'425.05 - 98'625 | | 35.45 | 35.16 | 34.87 | 34.58 | 34.28 | 33.99 |
| 1'183'501 - 1'185'900 | 98'625.05 - 98'825 | | 35.46 | 35.17 | 34.88 | 34.59 | 34.30 | 34.00 |
| 1'185'901 - 1'188'300 | 98'825.05 - 99'025 | | 35.47 | 35.18 | 34.89 | 34.60 | 34.31 | 34.02 |
| 1'188'301 - 1'190'700 | 99'025.05 - 99'225 | | 35.48 | 35.19 | 34.90 | 34.61 | 34.32 | 34.03 |
| 1'190'701 - 1'193'100 | 99'225.05 - 99'425 | | 35.49 | 35.20 | 34.91 | 34.63 | 34.34 | 34.04 |
| 1'193'101 - 1'195'500 | 99'425.05 - 99'625 | | 35.50 | 35.22 | 34.93 | 34.64 | 34.35 | 34.06 |
| 1'195'501 - 1'197'900 | 99'625.05 - 99'825 | | 35.51 | 35.23 | 34.94 | 34.65 | 34.36 | 34.07 |
| 1'197'901 - 1'200'300 | 99'825.05 - 100'025 | | 35.52 | 35.24 | 34.95 | 34.66 | 34.37 | 34.09 |
| 1'200'301 - 1'202'700 | 100'025.05 - 100'225 | | 35.53 | 35.25 | 34.96 | 34.68 | 34.39 | 34.10 |
| 1'202'701 - 1'205'100 | 100'225.05 - 100'425 | | 35.54 | 35.26 | 34.97 | 34.69 | 34.40 | 34.11 |
| 1'205'101 - 1'207'500 | 100'425.05 - 100'625 | | 35.55 | 35.27 | 34.99 | 34.70 | 34.41 | 34.13 |
| 1'207'501 - 1'209'900 | 100'625.05 - 100'825 | | 35.56 | 35.28 | 35.00 | 34.71 | 34.43 | 34.14 |
| 1'209'901 - 1'212'300 | 100'825.05 - 101'025 | | 35.57 | 35.29 | 35.01 | 34.72 | 34.44 | 34.15 |
| 1'212'301 - 1'214'700 | 101'025.05 - 101'225 | | 35.58 | 35.30 | 35.02 | 34.74 | 34.45 | 34.17 |
| 1'214'701 - 1'217'100 | 101'225.05 - 101'425 | | 35.59 | 35.31 | 35.03 | 34.75 | 34.46 | 34.18 |
| 1'217'101 - 1'219'500 | 101'425.05 - 101'625 | | 35.60 | 35.32 | 35.04 | 34.76 | 34.48 | 34.19 |
| 1'219'501 - 1'221'900 | 101'625.05 - 101'825 | | 35.61 | 35.33 | 35.05 | 34.77 | 34.49 | 34.21 |
| 1'221'901 - 1'224'300 | 101'825.05 - 102'025 | | 35.62 | 35.34 | 35.06 | 34.78 | 34.50 | 34.22 |
| 1'224'301 - 1'226'700 | 102'025.05 - 102'225 | | 35.63 | 35.36 | 35.08 | 34.80 | 34.51 | 34.23 |
| 1'226'701 - 1'229'100 | 102'225.05 - 102'425 | | 35.64 | 35.37 | 35.09 | 34.81 | 34.53 | 34.25 |
| 1'229'101 - 1'231'500 | 102'425.05 - 102'625 | | 35.65 | 35.38 | 35.10 | 34.82 | 34.54 | 34.26 |
| 1'231'501 - 1'233'900 | 102'625.05 - 102'825 | | 35.66 | 35.39 | 35.11 | 34.83 | 34.55 | 34.27 |
| 1'233'901 - 1'236'300 | 102'825.05 - 103'025 | | 35.67 | 35.40 | 35.12 | 34.84 | 34.56 | 34.28 |
| 1'236'301 - 1'238'700 | 103'025.05 - 103'225 | | 35.68 | 35.41 | 35.13 | 34.85 | 34.58 | 34.30 |
| 1'238'701 - 1'241'100 | 103'225.05 - 103'425 | | 35.69 | 35.42 | 35.14 | 34.87 | 34.59 | 34.31 |
| 1'241'101 - 1'243'500 | 103'425.05 - 103'625 | | 35.70 | 35.43 | 35.15 | 34.88 | 34.60 | 34.32 |
| 1'243'501 - 1'245'900 | 103'625.05 - 103'825 | | 35.71 | 35.44 | 35.16 | 34.89 | 34.61 | 34.34 |
| 1'245'901 - 1'248'300 | 103'825.05 - 104'025 | | 35.72 | 35.45 | 35.17 | 34.90 | 34.62 | 34.35 |
| 1'248'301 - 1'250'700 | 104'025.05 - 104'225 | | 35.73 | 35.46 | 35.18 | 34.91 | 34.64 | 34.36 |
| 1'250'701 - 1'253'100 | 104'225.05 - 104'425 | | 35.74 | 35.47 | 35.20 | 34.92 | 34.65 | 34.37 |
| 1'253'101 - 1'255'500 | 104'425.05 - 104'625 | | 35.75 | 35.48 | 35.21 | 34.93 | 34.66 | 34.39 |
| 1'255'501 - 1'257'900 | 104'625.05 - 104'825 | | 35.76 | 35.49 | 35.22 | 34.94 | 34.67 | 34.40 |
| 1'257'901 - 1'260'300 | 104'825.05 - 105'025 | | 35.77 | 35.50 | 35.23 | 34.96 | 34.68 | 34.41 |
| 1'260'301 - 1'262'700 | 105'025.05 - 105'225 | | 35.78 | 35.51 | 35.24 | 34.97 | 34.70 | 34.42 |
| 1'262'701 - 1'265'100 | 105'225.05 - 105'425 | | 35.79 | 35.52 | 35.25 | 34.98 | 34.71 | 34.43 |
| 1'265'101 - 1'267'500 | 105'425.05 - 105'625 | | 35.80 | 35.53 | 35.26 | 34.99 | 34.72 | 34.45 |
| 1'267'501 - 1'269'900 | 105'625.05 - 105'825 | | 35.81 | 35.54 | 35.27 | 35.00 | 34.73 | 34.46 |
| Dès 1'269'901 | Dès 105'825.05 | | 35.82 | 35.55 | 35.28 | 35.01 | 34.74 | 34.47 |