

# Barèmes 2024 impôt à la source

applicables dès le  
1<sup>er</sup> janvier 2024

Pour permettre à l'employeur de déterminer le barème à appliquer, le salarié doit remplir le formulaire papier « Déclaration pour le prélèvement de l'impôt à la source » ou sa version en ligne sur [www.ge.ch/c/imp-decpre](http://www.ge.ch/c/imp-decpre)

Pour des informations détaillées sur l'utilisation de ces barèmes, se référer aux « Directives concernant l'imposition à la source 2024 » disponibles sur [www.ge.ch/c/imp-lsdir](http://www.ge.ch/c/imp-lsdir)

Ces barèmes sont disponibles en simulation interactive et aux formats PDF et ASCII sur [www.ge.ch/c/imp-barper](http://www.ge.ch/c/imp-barper)

| TRANCHES BAREMES IMPOTS A LA SOURCE 2024 |             |                  |               |                                       |             | TAUX BAREMES IMPOTS A LA SOURCE 2024 |             |             |                                      |             |             |             |             |                       |             |             |             |             |             |             |  |
|--|-------------|------------------|---------------|---------------------------------------|-------------|--------------------------------------|-------------|-------------|--------------------------------------|-------------|-------------|-------------|-------------|-----------------------|-------------|-------------|-------------|-------------|-------------|-------------|--|
| Année<br>fr.                             | Mois<br>fr. | A l'heure<br>fr. | A0            | B0                                    | B1          | B2                                   | B3          | B4          | B5                                   | C0          | C1          | C2          | C3          | C4                    | C5          | H1          | H2          | H3          | H4          | H5          |  |
|  |             |                  | Seule         | Marié et le conjoint ne travaille pas |             |                                      |             |             | Marié et les 2 conjoints travaillent |             |             |             |             | Famille monoparentale |             |             |             |             |             |             |  |
|  |             |                  | %             | 0 enf.<br>%                           | 1 enf.<br>% | 2 enf.<br>%                          | 3 enf.<br>% | 4 enf.<br>% | 5 enf.<br>%                          | 0 enf.<br>% | 1 enf.<br>% | 2 enf.<br>% | 3 enf.<br>% | 4 enf.<br>%           | 5 enf.<br>% | 1 enf.<br>% | 2 enf.<br>% | 3 enf.<br>% | 4 enf.<br>% | 5 enf.<br>% |  |
| 0  | 28'799      | 0 - 2'399.95     | 0.00 - 13.32  |                                       |             |                                      |             |             |                                      |             |             |             |             |                       |             |             |             |             |             |             |  |
| 28'800 -                                 | 29'399      | 2'400 - 2'449.95 | 13.33 - 13.60 | 0.09                                  |             |                                      |             |             |                                      |             |             |             |             |                       |             |             |             |             |             |             |  |
| 29'400 -                                 | 29'999      | 2'450 - 2'499.95 | 13.61 - 13.88 | 0.10                                  |             |                                      |             |             |                                      |             |             |             |             |                       |             |             |             |             |             |             |  |
| 30'000 -                                 | 30'599      | 2'500 - 2'549.95 | 13.89 - 14.16 | 0.30                                  |             |                                      |             |             |                                      |             |             |             |             |                       |             |             |             |             |             |             |  |
| 30'600 -                                 | 31'199      | 2'550 - 2'599.95 | 14.17 - 14.43 | 0.53                                  |             |                                      |             |             |                                      |             |             |             |             |                       |             |             |             |             |             |             |  |
| 31'200 -                                 | 31'799      | 2'600 - 2'649.95 | 14.44 - 14.71 | 0.76                                  |             |                                      |             |             |                                      |             |             |             |             |                       |             |             |             |             |             |             |  |
| 31'800 -                                 | 32'399      | 2'650 - 2'699.95 | 14.72 - 14.99 | 0.98                                  |             |                                      |             |             |                                      |             |             |             |             |                       |             |             |             |             |             |             |  |
| 32'400 -                                 | 32'999      | 2'700 - 2'749.95 | 15.00 - 15.27 | 1.19                                  |             |                                      |             |             |                                      |             |             |             |             |                       |             |             |             |             |             |             |  |
| 33'000 -                                 | 33'599      | 2'750 - 2'799.95 | 15.28 - 15.55 | 1.39                                  |             |                                      |             |             |                                      |             |             |             |             |                       |             |             |             |             |             |             |  |
| 33'600 -                                 | 34'199      | 2'800 - 2'849.95 | 15.56 - 15.82 | 1.58                                  |             |                                      |             |             |                                      |             |             |             |             |                       |             |             |             |             |             |             |  |
| 34'200 -                                 | 34'799      | 2'850 - 2'899.95 | 15.83 - 16.10 | 1.78                                  |             |                                      |             |             |                                      |             |             |             |             |                       |             |             |             |             |             |             |  |
| 34'800 -                                 | 35'399      | 2'900 - 2'949.95 | 16.11 - 16.38 | 1.98                                  |             |                                      |             |             |                                      |             |             |             |             |                       |             |             |             |             |             |             |  |
| 35'400 -                                 | 35'999      | 2'950 - 2'999.95 | 16.39 - 16.66 | 2.18                                  |             |                                      |             |             |                                      |             |             |             |             |                       |             |             |             |             |             |             |  |
| 36'000 -                                 | 36'599      | 3'000 - 3'049.95 | 16.67 - 16.93 | 2.37                                  |             |                                      |             |             |                                      |             |             |             |             |                       |             |             |             |             |             |             |  |
| 36'600 -                                 | 37'199      | 3'050 - 3'099.95 | 16.94 - 17.21 | 2.56                                  |             |                                      |             |             |                                      |             |             |             |             |                       |             |             |             |             |             |             |  |
| 37'200 -                                 | 37'799      | 3'100 - 3'149.95 | 17.22 - 17.49 | 2.76                                  |             |                                      |             |             |                                      |             |             |             |             |                       |             |             |             |             |             |             |  |
| 37'800 -                                 | 38'399      | 3'150 - 3'199.95 | 17.50 - 17.77 | 2.96                                  |             |                                      |             |             |                                      |             |             |             |             |                       |             |             |             |             |             |             |  |
| 38'400 -                                 | 38'999      | 3'200 - 3'249.95 | 17.78 - 18.05 | 3.15                                  |             |                                      |             |             |                                      |             |             |             |             |                       |             |             |             |             |             |             |  |
| 39'000 -                                 | 39'599      | 3'250 - 3'299.95 | 18.06 - 18.32 | 3.34                                  |             |                                      |             |             |                                      |             |             |             |             |                       |             |             |             |             |             |             |  |
| 39'600 -                                 | 40'199      | 3'300 - 3'349.95 | 18.33 - 18.60 | 3.53                                  |             |                                      |             |             |                                      |             |             |             |             |                       |             |             |             |             |             |             |  |
| 40'200 -                                 | 40'799      | 3'350 - 3'399.95 | 18.61 - 18.88 | 3.72                                  |             |                                      |             |             |                                      |             |             |             |             |                       |             |             |             |             |             |             |  |
| 40'800 -                                 | 41'399      | 3'400 - 3'449.95 | 18.89 - 19.16 | 3.91                                  |             |                                      |             |             |                                      |             |             |             |             |                       |             |             |             |             |             |             |  |
| 41'400 -                                 | 41'999      | 3'450 - 3'499.95 | 19.17 - 19.43 | 4.10                                  |             |                                      |             |             |                                      |             |             |             |             |                       |             |             |             |             |             |             |  |
| 42'000 -                                 | 42'599      | 3'500 - 3'549.95 | 19.44 - 19.71 | 4.28                                  |             |                                      |             |             |                                      |             |             |             |             |                       |             |             |             |             |             |             |  |
| 42'600 -                                 | 43'199      | 3'550 - 3'599.95 | 19.72 - 19.99 | 4.47                                  |             |                                      |             |             |                                      |             |             |             |             |                       |             |             |             |             |             |             |  |
| 43'200 -                                 | 43'799      | 3'600 - 3'649.95 | 20.00 - 20.27 | 4.66                                  |             |                                      |             |             |                                      |             |             |             |             |                       |             |             |             |             |             |             |  |
| 43'800 -                                 | 44'399      | 3'650 - 3'699.95 | 20.28 - 20.55 | 4.85                                  |             |                                      |             |             |                                      |             |             |             |             |                       |             |             |             |             |             |             |  |
| 44'400 -                                 | 44'999      | 3'700 - 3'749.95 | 20.56 - 20.82 | 5.03                                  |             |                                      |             |             |                                      |             |             |             |             |                       |             |             |             |             |             |             |  |
| 45'000 -                                 | 45'599      | 3'750 - 3'799.95 | 20.83 - 21.10 | 5.20                                  |             |                                      |             |             |                                      |             |             |             |             |                       |             |             |             |             |             |             |  |
| 45'600 -                                 | 46'199      | 3'800 - 3'849.95 | 21.11 - 21.38 | 5.37                                  |             |                                      |             |             |                                      |             |             |             |             |                       |             |             |             |             |             |             |  |
| 46'200 -                                 | 46'799      | 3'850 - 3'899.95 | 21.39 - 21.66 | 5.54                                  |             |                                      |             |             |                                      |             |             |             |             |                       |             |             |             |             |             |             |  |
| 46'800 -                                 | 47'399      | 3'900 - 3'949.95 | 21.67 - 21.93 | 5.70                                  |             |                                      |             |             |                                      |             |             |             |             |                       |             |             |             |             |             |             |  |
| 47'400 -                                 | 47'999      | 3'950 - 3'999.95 | 21.94 - 22.21 | 5.86                                  |             |                                      |             |             |                                      |             |             |             |             |                       |             |             |             |             |             |             |  |
| 48'000 -                                 | 48'599      | 4'000 - 4'049.95 | 22.22 - 22.49 | 6.02                                  |             |                                      |             |             |                                      |             |             |             |             |                       |             |             |             |             |             |             |  |
| 48'600 -                                 | 49'199      | 4'050 - 4'099.95 | 22.50 - 22.77 | 6.17                                  |             |                                      |             |             |                                      |             |             |             |             |                       |             |             |             |             |             |             |  |
| 49'200 -                                 | 49'799      | 4'100 - 4'149.95 | 22.78 - 23.05 | 6.33                                  |             |                                      |             |             |                                      |             |             |             |             |                       |             |             |             |             |             |             |  |
| 49'800 -                                 | 50'399      | 4'150 - 4'199.95 | 23.06 - 23.32 | 6.49                                  | 0.05        |                                      |             |             |                                      |             |             |             |             |                       |             |             |             |             |             |             |  |
| 50'400 -                                 | 50'999      | 4'200 - 4'249.95 | 23.33 - 23.60 | 6.65                                  | 0.06        |                                      |             |             |                                      |             |             |             |             |                       |             |             |             |             |             |             |  |
| 51'000 -                                 | 51'599      | 4'250 - 4'299.95 | 23.61 - 23.88 | 6.80                                  | 0.07        |                                      |             |             |                                      |             |             |             |             |                       |             |             |             |             |             |             |  |
| 51'600 -                                 | 52'199      | 4'300 - 4'349.95 | 23.89 - 24.16 | 6.95                                  | 0.08        |                                      |             |             |                                      |             |             |             |             |                       |             |             |             |             |             |             |  |
| 52'200 -                                 | 52'799      | 4'350 - 4'399.95 | 24.17 - 24.43 | 7.10                                  | 0.09        |                                      |             |             |                                      |             |             |             |             |                       |             |             |             |             |             |             |  |
| 52'800 -                                 | 53'399      | 4'400 - 4'449.95 | 24.44 - 24.71 | 7.24                                  | 0.10        |                                      |             |             |                                      |             |             |             |             |                       |             |             |             |             |             |             |  |
| 53'400 -                                 | 53'999      | 4'450 - 4'499.95 | 24.72 - 24.99 | 7.38                                  | 0.10        |                                      |             |             |                                      |             |             |             |             |                       |             |             |             |             |             |             |  |
| 54'000 -                                 | 54'599      | 4'500 - 4'549.95 | 25.00 - 25.27 | 7.52                                  | 0.11        |                                      |             |             |                                      |             |             |             |             |                       |             |             |             |             |             |             |  |
| 54'600 -                                 | 55'199      | 4'550 - 4'599.95 | 25.28 - 25.55 | 7.67                                  | 0.12        |                                      |             |             |                                      |             |             |             |             |                       |             |             |             |             |             |             |  |
| 55'200 -                                 | 55'799      | 4'600 - 4'649.95 | 25.56 - 25.82 | 7.82                                  | 0.13        |                                      |             |             |                                      |             |             |             |             |                       |             |             |             |             |             |             |  |
| 55'800 -                                 | 56'399      | 4'650 - 4'699.95 | 25.83 - 26.10 | 7.96                                  | 0.14        |                                      |             |             |                                      |             |             |             |             |                       |             |             |             |             |             |             |  |
| 56'400 -                                 | 56'999      | 4'700 - 4'749.95 | 26.11 - 26.38 | 8.10                                  | 0.14        |                                      |             |             |                                      |             |             |             |             |                       |             |             |             |             |             |             |  |

Le conjoint ne travaille pas et n'a pas de revenu acquis en compensation (assurance-maladie / accidents / invalidité / maternité / chômage).

Le conjoint travaille ou reçoit des revenus acquis en compensation (assurance-maladie / accidents / invalidité / maternité / chômage).

| TRANCHES BAREMES IMPOTS A LA SOURCE 2024 |                  |                  |       |                                       |             | TAUX BAREMES IMPOTS A LA SOURCE 2024 |             |             |                                      |             |             |             |             |                       |             |             |             |             |             |             |
|--|------------------|------------------|-------|---------------------------------------|-------------|--------------------------------------|-------------|-------------|--------------------------------------|-------------|-------------|-------------|-------------|-----------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Année<br>fr.                             | Mois<br>fr.      | A l'heure<br>fr. | A0    | B0                                    | B1          | B2                                   | B3          | B4          | B5                                   | C0          | C1          | C2          | C3          | C4                    | C5          | H1          | H2          | H3          | H4          | H5          |
|  |                  |                  | Seule | Marié et le conjoint ne travaille pas |             |                                      |             |             | Marié et les 2 conjoints travaillent |             |             |             |             | Famille monoparentale |             |             |             |             |             |             |
|  |                  |                  | %     | 0 enf.<br>%                           | 1 enf.<br>% | 2 enf.<br>%                          | 3 enf.<br>% | 4 enf.<br>% | 5 enf.<br>%                          | 0 enf.<br>% | 1 enf.<br>% | 2 enf.<br>% | 3 enf.<br>% | 4 enf.<br>%           | 5 enf.<br>% | 1 enf.<br>% | 2 enf.<br>% | 3 enf.<br>% | 4 enf.<br>% | 5 enf.<br>% |
| 57'000 - 57'599                          | 4'750 - 4'799.95 | 26.39 - 26.66    | 8.24  | 0.15                                  |             |                                      |             |             |                                      | 8.15        | 4.70        | 1.94        |             |                       |             |             |             |             |             |             |
| 57'600 - 58'199                          | 4'800 - 4'849.95 | 26.67 - 26.93    | 8.38  | 0.16                                  |             |                                      |             |             |                                      | 8.31        | 4.85        | 2.07        | 0.06        |                       |             |             |             |             |             |             |
| 58'200 - 58'799                          | 4'850 - 4'899.95 | 26.94 - 27.21    | 8.51  | 0.16                                  |             |                                      |             |             |                                      | 8.46        | 5.00        | 2.21        | 0.18        |                       |             |             |             |             |             |             |
| 58'800 - 59'399                          | 4'900 - 4'949.95 | 27.22 - 27.49    | 8.65  | 0.17                                  |             |                                      |             |             |                                      | 8.61        | 5.17        | 2.35        | 0.30        |                       |             |             |             |             |             |             |
| 59'400 - 59'999                          | 4'950 - 4'999.95 | 27.50 - 27.77    | 8.79  | 0.19                                  |             |                                      |             |             |                                      | 8.75        | 5.34        | 2.49        | 0.41        |                       |             |             |             |             |             |             |
| 60'000 - 60'599                          | 5'000 - 5'049.95 | 27.78 - 28.05    | 8.94  | 0.32                                  |             |                                      |             |             |                                      | 8.90        | 5.50        | 2.62        | 0.53        |                       |             |             |             |             |             |             |
| 60'600 - 61'199                          | 5'050 - 5'099.95 | 28.06 - 28.32    | 9.09  | 0.44                                  |             |                                      |             |             |                                      | 9.04        | 5.66        | 2.76        | 0.64        |                       |             |             |             |             |             |             |
| 61'200 - 61'799                          | 5'100 - 5'149.95 | 28.33 - 28.60    | 9.23  | 0.56                                  |             |                                      |             |             |                                      | 9.19        | 5.82        | 2.90        | 0.74        |                       |             |             |             |             |             |             |
| 61'800 - 62'399                          | 5'150 - 5'199.95 | 28.61 - 28.88    | 9.37  | 0.67                                  |             |                                      |             |             |                                      | 9.33        | 5.97        | 3.04        | 0.85        |                       |             |             |             |             |             |             |
| 62'400 - 62'999                          | 5'200 - 5'249.95 | 28.89 - 29.16    | 9.50  | 0.78                                  |             |                                      |             |             |                                      | 9.47        | 6.12        | 3.18        | 0.97        |                       |             |             |             |             |             |             |
| 63'000 - 63'599                          | 5'250 - 5'299.95 | 29.17 - 29.43    | 9.63  | 0.90                                  |             |                                      |             |             |                                      | 9.60        | 6.27        | 3.32        | 1.08        |                       |             |             |             |             |             |             |
| 63'600 - 64'199                          | 5'300 - 5'349.95 | 29.44 - 29.71    | 9.77  | 1.01                                  |             |                                      |             |             |                                      | 9.74        | 6.41        | 3.45        | 1.20        |                       |             |             |             |             |             |             |
| 64'200 - 64'799                          | 5'350 - 5'399.95 | 29.72 - 29.99    | 9.89  | 1.11                                  |             |                                      |             |             |                                      | 9.88        | 6.57        | 3.58        | 1.31        |                       |             |             |             |             |             |             |
| 64'800 - 65'399                          | 5'400 - 5'449.95 | 30.00 - 30.27    | 10.02 | 1.22                                  |             |                                      |             |             |                                      | 10.02       | 6.72        | 3.73        | 1.43        |                       |             |             |             |             |             |             |
| 65'400 - 65'999                          | 5'450 - 5'499.95 | 30.28 - 30.55    | 10.15 | 1.32                                  |             |                                      |             |             |                                      | 10.15       | 6.87        | 3.88        | 1.55        |                       |             |             |             |             |             |             |
| 66'000 - 66'599                          | 5'500 - 5'549.95 | 30.56 - 30.82    | 10.28 | 1.42                                  |             |                                      |             |             |                                      | 10.29       | 7.02        | 4.03        | 1.67        |                       |             |             |             |             |             |             |
| 66'600 - 67'199                          | 5'550 - 5'599.95 | 30.83 - 31.10    | 10.41 | 1.52                                  |             |                                      |             |             |                                      | 10.43       | 7.16        | 4.17        | 1.78        | 0.04                  |             |             |             |             |             |             |
| 67'200 - 67'799                          | 5'600 - 5'649.95 | 31.11 - 31.38    | 10.53 | 1.62                                  |             |                                      |             |             |                                      | 10.56       | 7.30        | 4.31        | 1.90        | 0.15                  |             |             |             |             |             |             |
| 67'800 - 68'399                          | 5'650 - 5'699.95 | 31.39 - 31.66    | 10.65 | 1.72                                  |             |                                      |             |             |                                      | 10.69       | 7.44        | 4.46        | 2.02        | 0.25                  |             |             |             |             |             |             |
| 68'400 - 68'999                          | 5'700 - 5'749.95 | 31.67 - 31.93    | 10.77 | 1.81                                  |             |                                      |             |             |                                      | 10.82       | 7.58        | 4.61        | 2.15        | 0.35                  |             |             |             |             |             |             |
| 69'000 - 69'599                          | 5'750 - 5'799.95 | 31.94 - 32.21    | 10.89 | 1.92                                  |             |                                      |             |             |                                      | 10.89       | 7.67        | 4.70        | 2.22        | 0.40                  |             |             |             |             |             |             |
| 69'600 - 70'199                          | 5'800 - 5'849.95 | 32.22 - 32.49    | 11.01 | 2.03                                  |             |                                      |             |             |                                      | 10.96       | 7.75        | 4.79        | 2.29        | 0.46                  |             |             |             |             |             |             |
| 70'200 - 70'799                          | 5'850 - 5'899.95 | 32.50 - 32.77    | 11.12 | 2.13                                  |             |                                      |             |             |                                      | 11.04       | 7.84        | 4.88        | 2.37        | 0.51                  |             |             |             | 0.10        |             |             |
| 70'800 - 71'399                          | 5'900 - 5'949.95 | 32.78 - 33.05    | 11.24 | 2.23                                  |             |                                      |             |             |                                      | 11.11       | 7.93        | 4.96        | 2.44        | 0.57                  |             |             |             | 0.20        |             |             |
| 71'400 - 71'999                          | 5'950 - 5'999.95 | 33.06 - 33.32    | 11.35 | 2.34                                  |             |                                      |             |             |                                      | 11.18       | 8.02        | 5.05        | 2.51        | 0.62                  |             |             |             | 0.30        |             |             |
| 72'000 - 72'599                          | 6'000 - 6'049.95 | 33.33 - 33.60    | 11.47 | 2.44                                  |             |                                      |             |             |                                      | 11.25       | 8.10        | 5.14        | 2.59        | 0.68                  |             |             |             | 0.40        |             |             |
| 72'600 - 73'199                          | 6'050 - 6'099.95 | 33.61 - 33.88    | 11.58 | 2.53                                  |             |                                      |             |             |                                      | 11.32       | 8.19        | 5.22        | 2.67        | 0.73                  |             |             |             | 0.50        |             |             |
| 73'200 - 73'799                          | 6'100 - 6'149.95 | 33.89 - 34.16    | 11.68 | 2.63                                  |             |                                      |             |             |                                      | 11.39       | 8.27        | 5.31        | 2.75        | 0.79                  |             |             |             | 0.59        |             |             |
| 73'800 - 74'399                          | 6'150 - 6'199.95 | 34.17 - 34.43    | 11.79 | 2.73                                  |             |                                      |             |             |                                      | 11.46       | 8.35        | 5.39        | 2.83        | 0.85                  |             |             |             | 0.68        |             |             |
| 74'400 - 74'999                          | 6'200 - 6'249.95 | 34.44 - 34.71    | 11.90 | 2.84                                  |             |                                      |             |             |                                      | 11.53       | 8.44        | 5.48        | 2.90        | 0.91                  |             |             |             | 0.78        |             |             |
| 75'000 - 75'599                          | 6'250 - 6'299.95 | 34.72 - 34.99    | 12.00 | 2.94                                  |             |                                      |             |             |                                      | 11.60       | 8.52        | 5.56        | 2.98        | 0.97                  |             |             |             | 0.87        |             |             |
| 75'600 - 76'199                          | 6'300 - 6'349.95 | 35.00 - 35.27    | 12.10 | 3.05                                  |             |                                      |             |             |                                      | 11.67       | 8.60        | 5.64        | 3.06        | 1.03                  |             |             |             | 0.95        |             |             |
| 76'200 - 76'799                          | 6'350 - 6'399.95 | 35.28 - 35.55    | 12.21 | 3.16                                  |             |                                      |             |             |                                      | 11.74       | 8.68        | 5.73        | 3.13        | 1.10                  |             |             |             | 1.04        |             |             |
| 76'800 - 77'399                          | 6'400 - 6'449.95 | 35.56 - 35.82    | 12.31 | 3.26                                  |             |                                      |             |             |                                      | 11.80       | 8.76        | 5.81        | 3.21        | 1.16                  |             |             |             | 1.13        |             |             |
| 77'400 - 77'999                          | 6'450 - 6'499.95 | 35.83 - 36.10    | 12.40 | 3.37                                  | 0.04        |                                      |             |             |                                      | 11.87       | 8.84        | 5.90        | 3.28        | 1.22                  |             |             |             | 1.21        |             |             |
| 78'000 - 78'599                          | 6'500 - 6'549.95 | 36.11 - 36.38    | 12.50 | 3.47                                  | 0.13        |                                      |             |             |                                      | 11.94       | 8.92        | 5.99        | 3.35        | 1.28                  |             |             |             | 1.30        |             |             |
| 78'600 - 79'199                          | 6'550 - 6'599.95 | 36.39 - 36.66    | 12.60 | 3.57                                  | 0.22        |                                      |             |             |                                      | 12.01       | 9.00        | 6.08        | 3.43        | 1.34                  |             |             |             | 1.38        |             |             |
| 79'200 - 79'799                          | 6'600 - 6'649.95 | 36.67 - 36.93    | 12.69 | 3.68                                  | 0.31        |                                      |             |             |                                      | 12.07       | 9.07        | 6.17        | 3.50        | 1.41                  |             |             |             | 1.48        |             |             |
| 79'800 - 80'399                          | 6'650 - 6'699.95 | 36.94 - 37.21    | 12.79 | 3.79                                  | 0.40        |                                      |             |             |                                      | 12.14       | 9.15        | 6.26        | 3.57        | 1.48                  |             |             |             | 1.57        |             |             |
| 80'400 - 80'999                          | 6'700 - 6'749.95 | 37.22 - 37.49    | 12.88 | 3.90                                  | 0.48        |                                      |             |             |                                      | 12.21       | 9.23        | 6.35        | 3.66        | 1.54                  |             |             |             | 1.66        |             |             |
| 81'000 - 81'599                          | 6'750 - 6'799.95 | 37.50 - 37.77    | 12.97 | 4.01                                  | 0.57        |                                      |             |             |                                      | 12.27       | 9.31        | 6.43        | 3.75        | 1.61                  |             |             |             | 1.74        |             |             |
| 81'600 - 82'199                          | 6'800 - 6'849.95 | 37.78 - 38.05    | 13.06 | 4.11                                  | 0.65        |                                      |             |             |                                      | 12.34       | 9.39        | 6.52        | 3.83        | 1.68                  |             |             |             | 1.86        |             |             |
| 82'200 - 82'799                          | 6'850 - 6'899.95 | 38.06 - 38.32    | 13.15 | 4.21                                  | 0.74        |                                      |             |             |                                      | 12.40       | 9.46        | 6.60        | 3.91        | 1.74                  | 0.02        |             |             | 1.96        |             |             |
| 82'800 - 83'399                          | 6'900 - 6'949.95 | 38.33 - 38.60    | 13.23 | 4.32                                  | 0.82        |                                      |             |             |                                      | 12.47       | 9.54        | 6.69        | 3.99        | 1.81                  | 0.08        |             |             | 2.05        |             |             |
| 83'400 - 83'999                          | 6'950 - 6'999.95 | 38.61 - 38.88    | 13.32 | 4.42                                  | 0.90        |                                      |             |             |                                      | 12.53       | 9.61        | 6.77        | 4.07        | 1.87                  | 0.13        |             |             | 2.15        |             |             |
| 84'000 - 84'599                          | 7'000 - 7'049.95 | 38.89 - 39.16    | 13.40 | 4.52                                  | 0.98        |                                      |             |             |                                      | 12.59       | 9.69        | 6.85        | 4.15        | 1.94                  | 0.19        |             |             | 2.25        |             |             |
| 84'600 - 85'199                          | 7'050 - 7'099.95 | 39.17 - 39.43    | 13.48 | 4.63                                  | 1.06        |                                      |             |             |                                      | 12.66       | 9.76        | 6.94        | 4.23        | 2.01                  | 0.25        |             |             | 2.35        |             |             |
| 85'200 - 85'799                          | 7'100 - 7'149.95 | 39.44 - 39.71    | 13.57 | 4.74                                  | 1.14        |                                      |             |             |                                      | 12.72       | 9.84        | 7.02        | 4.32        | 2.09                  | 0.31        |             |             | 2.46        |             |             |

| TRANCHES BAREMES IMPOTS A LA SOURCE 2024 |                  |                  | TAUX BAREMES IMPOTS A LA SOURCE 2024 |                                       |             |             |             |             |                                      |             |             |             |             |                       |             |             |             |             |             |             |
|--|------------------|------------------|--------------------------------------|---------------------------------------|-------------|-------------|-------------|-------------|--------------------------------------|-------------|-------------|-------------|-------------|-----------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Année<br>fr.                             | Mois<br>fr.      | A l'heure<br>fr. | A0                                   | B0                                    | B1          | B2          | B3          | B4          | B5                                   | C0          | C1          | C2          | C3          | C4                    | C5          | H1          | H2          | H3          | H4          | H5          |
|  |                  |                  | Seule                                | Marié et le conjoint ne travaille pas |             |             |             |             | Marié et les 2 conjoints travaillent |             |             |             |             | Famille monoparentale |             |             |             |             |             |             |
|  |                  |                  | %                                    | 0 enf.<br>%                           | 1 enf.<br>% | 2 enf.<br>% | 3 enf.<br>% | 4 enf.<br>% | 5 enf.<br>%                          | 0 enf.<br>% | 1 enf.<br>% | 2 enf.<br>% | 3 enf.<br>% | 4 enf.<br>%           | 5 enf.<br>% | 1 enf.<br>% | 2 enf.<br>% | 3 enf.<br>% | 4 enf.<br>% | 5 enf.<br>% |
| 85'800 - 86'399                          | 7'150 - 7'199.95 | 39.72 - 39.99    | 13.65                                | 4.85                                  | 1.21        |             |             |             |                                      | 12.78       | 9.91        | 7.10        | 4.41        | 2.16                  | 0.37        | 2.56        |             |             |             |             |
| 86'400 - 86'999                          | 7'200 - 7'249.95 | 40.00 - 40.27    | 13.73                                | 4.96                                  | 1.30        |             |             |             |                                      | 12.84       | 9.99        | 7.18        | 4.49        | 2.23                  | 0.42        | 2.65        |             |             |             |             |
| 87'000 - 87'599                          | 7'250 - 7'299.95 | 40.28 - 40.55    | 13.81                                | 5.07                                  | 1.38        |             |             |             |                                      | 12.90       | 10.06       | 7.26        | 4.58        | 2.30                  | 0.48        | 2.75        |             |             |             |             |
| 87'600 - 88'199                          | 7'300 - 7'349.95 | 40.56 - 40.82    | 13.88                                | 5.17                                  | 1.50        |             |             |             |                                      | 12.96       | 10.14       | 7.34        | 4.67        | 2.36                  | 0.54        | 2.85        | 0.06        |             |             |             |
| 88'200 - 88'799                          | 7'350 - 7'399.95 | 40.83 - 41.10    | 13.96                                | 5.28                                  | 1.59        |             |             |             |                                      | 13.02       | 10.21       | 7.42        | 4.75        | 2.43                  | 0.59        | 2.94        | 0.14        |             |             |             |
| 88'800 - 89'399                          | 7'400 - 7'449.95 | 41.11 - 41.38    | 14.03                                | 5.38                                  | 1.69        |             |             |             |                                      | 13.08       | 10.29       | 7.51        | 4.84        | 2.50                  | 0.65        | 3.04        | 0.22        |             |             |             |
| 89'400 - 89'999                          | 7'450 - 7'499.95 | 41.39 - 41.66    | 14.11                                | 5.48                                  | 1.78        |             |             |             |                                      | 13.14       | 10.36       | 7.59        | 4.92        | 2.58                  | 0.71        | 3.15        | 0.30        |             |             |             |
| 90'000 - 90'599                          | 7'500 - 7'549.95 | 41.67 - 41.93    | 14.18                                | 5.58                                  | 1.87        |             |             |             |                                      | 13.19       | 10.43       | 7.67        | 5.00        | 2.65                  | 0.76        | 3.26        | 0.38        |             |             |             |
| 90'600 - 91'199                          | 7'550 - 7'599.95 | 41.94 - 42.21    | 14.25                                | 5.68                                  | 1.96        |             |             |             |                                      | 13.25       | 10.50       | 7.74        | 5.08        | 2.73                  | 0.82        | 3.36        | 0.46        |             |             |             |
| 91'200 - 91'799                          | 7'600 - 7'649.95 | 42.22 - 42.49    | 14.33                                | 5.78                                  | 2.04        |             |             |             |                                      | 13.31       | 10.57       | 7.82        | 5.17        | 2.80                  | 0.88        | 3.47        | 0.53        |             |             |             |
| 91'800 - 92'399                          | 7'650 - 7'699.95 | 42.50 - 42.77    | 14.40                                | 5.88                                  | 2.14        |             |             |             |                                      | 13.37       | 10.64       | 7.90        | 5.25        | 2.87                  | 0.94        | 3.57        | 0.61        |             |             |             |
| 92'400 - 92'999                          | 7'700 - 7'749.95 | 42.78 - 43.05    | 14.47                                | 5.97                                  | 2.24        |             |             |             |                                      | 13.42       | 10.71       | 7.98        | 5.33        | 2.94                  | 1.00        | 3.67        | 0.68        |             |             |             |
| 93'000 - 93'599                          | 7'750 - 7'799.95 | 43.06 - 43.32    | 14.53                                | 6.07                                  | 2.33        |             |             |             |                                      | 13.48       | 10.78       | 8.05        | 5.41        | 3.02                  | 1.06        | 3.77        | 0.75        |             |             |             |
| 93'600 - 94'199                          | 7'800 - 7'849.95 | 43.33 - 43.60    | 14.60                                | 6.16                                  | 2.42        |             |             |             |                                      | 13.53       | 10.85       | 8.13        | 5.49        | 3.09                  | 1.13        | 3.87        | 0.83        |             |             |             |
| 94'200 - 94'799                          | 7'850 - 7'899.95 | 43.61 - 43.88    | 14.67                                | 6.25                                  | 2.52        |             |             |             |                                      | 13.59       | 10.92       | 8.21        | 5.57        | 3.16                  | 1.19        | 3.97        | 0.90        |             |             |             |
| 94'800 - 95'399                          | 7'900 - 7'949.95 | 43.89 - 44.16    | 14.73                                | 6.34                                  | 2.61        | 0.01        |             |             |                                      | 13.65       | 10.99       | 8.28        | 5.65        | 3.23                  | 1.25        | 4.08        | 0.97        |             |             |             |
| 95'400 - 95'999                          | 7'950 - 7'999.95 | 44.17 - 44.43    | 14.80                                | 6.43                                  | 2.71        | 0.08        |             |             |                                      | 13.71       | 11.06       | 8.36        | 5.74        | 3.30                  | 1.31        | 4.18        | 1.04        |             |             |             |
| 96'000 - 96'599                          | 8'000 - 8'049.95 | 44.44 - 44.71    | 14.86                                | 6.52                                  | 2.80        | 0.16        |             |             |                                      | 13.76       | 11.12       | 8.44        | 5.82        | 3.37                  | 1.37        | 4.28        | 1.11        |             |             |             |
| 96'600 - 97'199                          | 8'050 - 8'099.95 | 44.72 - 44.99    | 14.93                                | 6.61                                  | 2.90        | 0.23        |             |             |                                      | 13.82       | 11.19       | 8.51        | 5.90        | 3.44                  | 1.43        | 4.38        | 1.19        |             |             |             |
| 97'200 - 97'799                          | 8'100 - 8'149.95 | 45.00 - 45.27    | 15.00                                | 6.70                                  | 3.00        | 0.31        |             |             |                                      | 13.87       | 11.25       | 8.59        | 5.98        | 3.50                  | 1.50        | 4.48        | 1.26        |             |             |             |
| 97'800 - 98'399                          | 8'150 - 8'199.95 | 45.28 - 45.55    | 15.08                                | 6.80                                  | 3.10        | 0.38        |             |             |                                      | 13.93       | 11.32       | 8.67        | 6.06        | 3.57                  | 1.56        | 4.58        | 1.34        |             |             |             |
| 98'400 - 98'999                          | 8'200 - 8'249.95 | 45.56 - 45.82    | 15.16                                | 6.89                                  | 3.19        | 0.45        |             |             |                                      | 13.98       | 11.38       | 8.74        | 6.15        | 3.66                  | 1.63        | 4.68        | 1.41        |             |             |             |
| 99'000 - 99'599                          | 8'250 - 8'299.95 | 45.83 - 46.10    | 15.24                                | 6.98                                  | 3.29        | 0.52        |             |             |                                      | 14.04       | 11.45       | 8.82        | 6.23        | 3.74                  | 1.69        | 4.78        | 1.49        |             |             |             |
| 99'600 - 100'199                         | 8'300 - 8'349.95 | 46.11 - 46.38    | 15.32                                | 7.07                                  | 3.39        | 0.59        |             |             |                                      | 14.09       | 11.51       | 8.90        | 6.31        | 3.82                  | 1.76        | 4.87        | 1.56        |             |             |             |
| 100'200 - 100'799                        | 8'350 - 8'399.95 | 46.39 - 46.66    | 15.40                                | 7.16                                  | 3.48        | 0.66        |             |             |                                      | 14.15       | 11.57       | 8.97        | 6.38        | 3.90                  | 1.82        | 4.96        | 1.63        |             |             |             |
| 100'800 - 101'399                        | 8'400 - 8'449.95 | 46.67 - 46.93    | 15.47                                | 7.25                                  | 3.57        | 0.72        |             |             |                                      | 14.20       | 11.64       | 9.05        | 6.46        | 3.98                  | 1.89        | 5.06        | 1.70        |             |             |             |
| 101'400 - 101'999                        | 8'450 - 8'499.95 | 46.94 - 47.21    | 15.55                                | 7.34                                  | 3.67        | 0.79        |             |             |                                      | 14.25       | 11.70       | 9.12        | 6.54        | 4.05                  | 1.95        | 5.15        | 1.78        |             |             |             |
| 102'000 - 102'599                        | 8'500 - 8'549.95 | 47.22 - 47.49    | 15.62                                | 7.43                                  | 3.76        | 0.86        |             |             |                                      | 14.30       | 11.76       | 9.20        | 6.62        | 4.14                  | 2.02        | 5.24        | 1.86        |             |             |             |
| 102'600 - 103'199                        | 8'550 - 8'599.95 | 47.50 - 47.77    | 15.70                                | 7.51                                  | 3.86        | 0.92        |             |             |                                      | 14.36       | 11.82       | 9.27        | 6.70        | 4.22                  | 2.09        | 5.33        | 1.93        |             |             |             |
| 103'200 - 103'799                        | 8'600 - 8'649.95 | 47.78 - 48.05    | 15.77                                | 7.60                                  | 3.96        | 0.99        |             |             |                                      | 14.41       | 11.89       | 9.34        | 6.77        | 4.30                  | 2.16        | 5.42        | 2.04        |             |             |             |
| 103'800 - 104'399                        | 8'650 - 8'699.95 | 48.06 - 48.32    | 15.85                                | 7.68                                  | 4.06        | 1.06        |             |             |                                      | 14.46       | 11.95       | 9.42        | 6.85        | 4.38                  | 2.23        | 5.51        | 2.13        |             |             |             |
| 104'400 - 104'999                        | 8'700 - 8'749.95 | 48.33 - 48.60    | 15.92                                | 7.77                                  | 4.15        | 1.13        |             |             |                                      | 14.51       | 12.01       | 9.49        | 6.93        | 4.46                  | 2.29        | 5.59        | 2.22        |             |             |             |
| 105'000 - 105'599                        | 8'750 - 8'799.95 | 48.61 - 48.88    | 15.99                                | 7.85                                  | 4.25        | 1.20        |             |             |                                      | 14.56       | 12.08       | 9.56        | 7.01        | 4.55                  | 2.36        | 5.68        | 2.31        | 0.03        |             |             |
| 105'600 - 106'199                        | 8'800 - 8'849.95 | 48.89 - 49.16    | 16.07                                | 7.93                                  | 4.34        | 1.27        |             |             |                                      | 14.61       | 12.14       | 9.63        | 7.09        | 4.63                  | 2.43        | 5.76        | 2.39        | 0.10        |             |             |
| 106'200 - 106'799                        | 8'850 - 8'899.95 | 49.17 - 49.43    | 16.14                                | 8.01                                  | 4.43        | 1.34        |             |             |                                      | 14.66       | 12.20       | 9.70        | 7.17        | 4.71                  | 2.49        | 5.85        | 2.48        | 0.17        |             |             |
| 106'800 - 107'399                        | 8'900 - 8'949.95 | 49.44 - 49.71    | 16.21                                | 8.10                                  | 4.52        | 1.41        |             |             |                                      | 14.71       | 12.26       | 9.77        | 7.25        | 4.79                  | 2.56        | 5.93        | 2.57        | 0.23        |             |             |
| 107'400 - 107'999                        | 8'950 - 8'999.95 | 49.72 - 49.99    | 16.28                                | 8.19                                  | 4.61        | 1.48        |             |             |                                      | 14.76       | 12.32       | 9.84        | 7.33        | 4.86                  | 2.63        | 6.02        | 2.66        | 0.30        |             |             |
| 108'000 - 108'599                        | 9'000 - 9'049.95 | 50.00 - 50.27    | 16.35                                | 8.28                                  | 4.70        | 1.54        |             |             |                                      | 14.81       | 12.38       | 9.91        | 7.40        | 4.94                  | 2.71        | 6.11        | 2.75        | 0.36        |             |             |
| 108'600 - 109'199                        | 9'050 - 9'099.95 | 50.28 - 50.55    | 16.42                                | 8.37                                  | 4.79        | 1.64        |             |             |                                      | 14.86       | 12.44       | 9.98        | 7.48        | 5.02                  | 2.78        | 6.20        | 2.84        | 0.43        |             |             |
| 109'200 - 109'799                        | 9'100 - 9'149.95 | 50.56 - 50.82    | 16.50                                | 8.46                                  | 4.88        | 1.73        |             |             |                                      | 14.91       | 12.50       | 10.05       | 7.56        | 5.10                  | 2.85        | 6.29        | 2.94        | 0.49        |             |             |
| 109'800 - 110'399                        | 9'150 - 9'199.95 | 50.83 - 51.10    | 16.56                                | 8.55                                  | 4.96        | 1.81        |             |             |                                      | 14.96       | 12.56       | 10.11       | 7.63        | 5.17                  | 2.91        | 6.38        | 3.02        | 0.56        |             |             |
| 110'400 - 110'999                        | 9'200 - 9'249.95 | 51.11 - 51.38    | 16.63                                | 8.63                                  | 5.05        | 1.90        |             |             |                                      | 15.01       | 12.62       | 10.18       | 7.71        | 5.25                  | 2.98        | 6.47        | 3.11        | 0.62        |             |             |
| 111'000 - 111'599                        | 9'250 - 9'299.95 | 51.39 - 51.66    | 16.70                                | 8.72                                  | 5.13        | 1.98        |             |             |                                      | 15.06       | 12.68       | 10.25       | 7.78        | 5.32                  | 3.05        | 6.56        | 3.20        | 0.68        |             |             |
| 111'600 - 112'199                        | 9'300 - 9'349.95 | 51.67 - 51.93    | 16.76                                | 8.80                                  | 5.21        | 2.07        |             |             |                                      | 15.11       | 12.74       | 10.32       | 7.86        | 5.40                  | 3.12        | 6.65        | 3.29        | 0.74        |             |             |
| 112'200 - 112'799                        | 9'350 - 9'399.95 | 51.94 - 52.21    | 16.83                                | 8.88                                  | 5.30        | 2.15        |             |             |                                      | 15.16       | 12.79       | 10.38       | 7.93        | 5.47                  | 3.19        | 6.74        | 3.38        | 0.80        |             |             |
| 112'800 - 113'399                        | 9'400 - 9'449.95 | 52.22 - 52.49    | 16.89                                | 8.97                                  | 5.38        | 2.23        | 0.05        |             |                                      | 15.21       | 12.85       | 10.45       | 8.01        | 5.56                  | 3.25        | 6.82        | 3.47        | 0.86        |             |             |
| 113'400 - 113'999                        | 9'450 - 9'499.95 | 52.50 - 52.77    | 16.95                                | 9.05                                  | 5.46        | 2.31        | 0.12        |             |                                      | 15.26       | 12.91       | 10.52       | 8.08        | 5.64                  | 3.32        | 6.91        | 3.56        | 0.92        |             |             |
| 114'000 - 114'599                        | 9'500 - 9'549.95 | 52.78 - 53.05    | 17.02                                | 9.13                                  | 5.54        | 2.40        | 0.18        |             |                                      | 15.31       | 12.96       | 10.58       | 8.15        | 5.72                  | 3.38        | 6.99        | 3.65        | 0.99        |             |             |

| TRANCHES BAREMES IMPOTS A LA SOURCE 2024 |                    |                  |       |                                       | TAUX BAREMES IMPOTS A LA SOURCE 2024 |             |             |             |                                      |             |             |             |             |                       |             |             |             |             |             |             |  |
|--|--------------------|------------------|-------|---------------------------------------|--------------------------------------|-------------|-------------|-------------|--------------------------------------|-------------|-------------|-------------|-------------|-----------------------|-------------|-------------|-------------|-------------|-------------|-------------|--|
| Année<br>fr.                             | Mois<br>fr.        | A l'heure<br>fr. | A0    | B0                                    | B1                                   | B2          | B3          | B4          | B5                                   | C0          | C1          | C2          | C3          | C4                    | C5          | H1          | H2          | H3          | H4          | H5          |  |
|  |                    |                  | Seule | Marié et le conjoint ne travaille pas |                                      |             |             |             | Marié et les 2 conjoints travaillent |             |             |             |             | Famille monoparentale |             |             |             |             |             |             |  |
|  |                    |                  | %     | 0 enf.<br>%                           | 1 enf.<br>%                          | 2 enf.<br>% | 3 enf.<br>% | 4 enf.<br>% | 5 enf.<br>%                          | 0 enf.<br>% | 1 enf.<br>% | 2 enf.<br>% | 3 enf.<br>% | 4 enf.<br>%           | 5 enf.<br>% | 1 enf.<br>% | 2 enf.<br>% | 3 enf.<br>% | 4 enf.<br>% | 5 enf.<br>% |  |
| 114'600 - 115'199                        | 9'550 - 9'599.95   | 53.06 - 53.32    | 17.08 | 9.21                                  | 5.62                                 | 2.48        | 0.24        |             |                                      | 15.35       | 13.02       | 10.65       | 8.22        | 5.80                  | 3.45        | 7.08        | 3.74        | 1.05        |             |             |  |
| 115'200 - 115'799                        | 9'600 - 9'649.95   | 53.33 - 53.60    | 17.14 | 9.29                                  | 5.71                                 | 2.57        | 0.30        |             |                                      | 15.40       | 13.07       | 10.72       | 8.30        | 5.88                  | 3.54        | 7.16        | 3.83        | 1.12        |             |             |  |
| 115'800 - 116'399                        | 9'650 - 9'699.95   | 53.61 - 53.88    | 17.20 | 9.37                                  | 5.80                                 | 2.65        | 0.36        |             |                                      | 15.45       | 13.13       | 10.78       | 8.37        | 5.96                  | 3.62        | 7.24        | 3.91        | 1.18        |             |             |  |
| 116'400 - 116'999                        | 9'700 - 9'749.95   | 53.89 - 54.16    | 17.26 | 9.45                                  | 5.89                                 | 2.74        | 0.42        |             |                                      | 15.50       | 13.18       | 10.85       | 8.44        | 6.04                  | 3.69        | 7.32        | 4.00        | 1.25        |             |             |  |
| 117'000 - 117'599                        | 9'750 - 9'799.95   | 54.17 - 54.43    | 17.32 | 9.52                                  | 5.98                                 | 2.82        | 0.48        |             |                                      | 15.54       | 13.24       | 10.91       | 8.51        | 6.12                  | 3.77        | 7.40        | 4.09        | 1.31        |             |             |  |
| 117'600 - 118'199                        | 9'800 - 9'849.95   | 54.44 - 54.71    | 17.38 | 9.60                                  | 6.06                                 | 2.91        | 0.54        |             |                                      | 15.59       | 13.29       | 10.98       | 8.59        | 6.19                  | 3.84        | 7.49        | 4.17        | 1.37        |             |             |  |
| 118'200 - 118'799                        | 9'850 - 9'899.95   | 54.72 - 54.99    | 17.44 | 9.68                                  | 6.15                                 | 2.99        | 0.60        |             |                                      | 15.63       | 13.35       | 11.04       | 8.66        | 6.27                  | 3.92        | 7.58        | 4.26        | 1.43        |             |             |  |
| 118'800 - 119'399                        | 9'900 - 9'949.95   | 55.00 - 55.27    | 17.50 | 9.76                                  | 6.24                                 | 3.07        | 0.66        |             |                                      | 15.68       | 13.41       | 11.10       | 8.73        | 6.35                  | 3.99        | 7.66        | 4.34        | 1.50        |             |             |  |
| 119'400 - 119'999                        | 9'950 - 9'999.95   | 55.28 - 55.55    | 17.55 | 9.84                                  | 6.32                                 | 3.16        | 0.72        |             |                                      | 15.72       | 13.46       | 11.16       | 8.80        | 6.42                  | 4.07        | 7.75        | 4.43        | 1.56        |             |             |  |
| 120'000 - 120'599                        | 10'000 - 10'049.95 | 55.56 - 55.82    | 17.61 | 9.91                                  | 6.40                                 | 3.24        | 0.77        |             |                                      | 15.77       | 13.52       | 11.23       | 8.87        | 6.50                  | 4.15        | 7.83        | 4.51        | 1.63        |             |             |  |
| 120'600 - 121'199                        | 10'050 - 10'099.95 | 55.83 - 56.10    | 17.67 | 9.99                                  | 6.48                                 | 3.33        | 0.83        |             |                                      | 15.82       | 13.57       | 11.29       | 8.94        | 6.57                  | 4.23        | 7.91        | 4.60        | 1.70        |             |             |  |
| 121'200 - 121'799                        | 10'100 - 10'149.95 | 56.11 - 56.38    | 17.72 | 10.07                                 | 6.57                                 | 3.41        | 0.89        |             |                                      | 15.87       | 13.62       | 11.35       | 9.01        | 6.65                  | 4.30        | 7.99        | 4.68        | 1.77        |             |             |  |
| 121'800 - 122'399                        | 10'150 - 10'199.95 | 56.39 - 56.66    | 17.78 | 10.14                                 | 6.65                                 | 3.50        | 0.95        |             |                                      | 15.91       | 13.68       | 11.41       | 9.09        | 6.72                  | 4.39        | 8.07        | 4.76        | 1.83        |             |             |  |
| 122'400 - 122'999                        | 10'200 - 10'249.95 | 56.67 - 56.93    | 17.83 | 10.21                                 | 6.73                                 | 3.58        | 1.01        |             |                                      | 15.96       | 13.73       | 11.47       | 9.16        | 6.80                  | 4.46        | 8.15        | 4.84        | 1.92        | 0.01        |             |  |
| 123'000 - 123'599                        | 10'250 - 10'299.95 | 56.94 - 57.21    | 17.89 | 10.29                                 | 6.81                                 | 3.67        | 1.07        |             |                                      | 16.00       | 13.78       | 11.53       | 9.23        | 6.87                  | 4.54        | 8.23        | 4.93        | 2.00        | 0.07        |             |  |
| 123'600 - 124'199                        | 10'300 - 10'349.95 | 57.22 - 57.49    | 17.94 | 10.36                                 | 6.88                                 | 3.75        | 1.13        |             |                                      | 16.05       | 13.84       | 11.59       | 9.30        | 6.95                  | 4.62        | 8.31        | 5.01        | 2.07        | 0.13        |             |  |
| 124'200 - 124'799                        | 10'350 - 10'399.95 | 57.50 - 57.77    | 17.99 | 10.43                                 | 6.96                                 | 3.84        | 1.19        |             |                                      | 16.09       | 13.89       | 11.65       | 9.37        | 7.02                  | 4.70        | 8.39        | 5.08        | 2.15        | 0.18        |             |  |
| 124'800 - 125'399                        | 10'400 - 10'449.95 | 57.78 - 58.05    | 18.05 | 10.51                                 | 7.04                                 | 3.92        | 1.25        |             |                                      | 16.14       | 13.94       | 11.71       | 9.43        | 7.10                  | 4.78        | 8.47        | 5.17        | 2.24        | 0.24        |             |  |
| 125'400 - 125'999                        | 10'450 - 10'499.95 | 58.06 - 58.32    | 18.10 | 10.58                                 | 7.12                                 | 4.00        | 1.31        |             |                                      | 16.18       | 13.99       | 11.77       | 9.50        | 7.17                  | 4.85        | 8.54        | 5.26        | 2.32        | 0.30        |             |  |
| 126'000 - 126'599                        | 10'500 - 10'549.95 | 58.33 - 58.60    | 18.15 | 10.65                                 | 7.21                                 | 4.09        | 1.37        |             |                                      | 16.23       | 14.04       | 11.83       | 9.57        | 7.25                  | 4.93        | 8.62        | 5.34        | 2.40        | 0.35        |             |  |
| 126'600 - 127'199                        | 10'550 - 10'599.95 | 58.61 - 58.88    | 18.20 | 10.73                                 | 7.29                                 | 4.17        | 1.43        |             |                                      | 16.27       | 14.09       | 11.89       | 9.64        | 7.32                  | 5.01        | 8.70        | 5.42        | 2.48        | 0.41        |             |  |
| 127'200 - 127'799                        | 10'600 - 10'649.95 | 58.89 - 59.16    | 18.25 | 10.80                                 | 7.37                                 | 4.25        | 1.50        |             |                                      | 16.32       | 14.14       | 11.95       | 9.71        | 7.39                  | 5.08        | 8.77        | 5.51        | 2.56        | 0.46        |             |  |
| 127'800 - 128'399                        | 10'650 - 10'699.95 | 59.17 - 59.43    | 18.30 | 10.87                                 | 7.45                                 | 4.33        | 1.58        |             |                                      | 16.36       | 14.19       | 12.01       | 9.77        | 7.46                  | 5.16        | 8.85        | 5.59        | 2.64        | 0.52        |             |  |
| 128'400 - 128'999                        | 10'700 - 10'749.95 | 59.44 - 59.71    | 18.35 | 10.95                                 | 7.53                                 | 4.41        | 1.66        |             |                                      | 16.40       | 14.24       | 12.07       | 9.84        | 7.53                  | 5.23        | 8.93        | 5.67        | 2.72        | 0.57        |             |  |
| 129'000 - 129'599                        | 10'750 - 10'799.95 | 59.72 - 59.99    | 18.40 | 11.02                                 | 7.61                                 | 4.49        | 1.73        |             |                                      | 16.45       | 14.30       | 12.13       | 9.90        | 7.61                  | 5.30        | 9.01        | 5.75        | 2.80        | 0.63        |             |  |
| 129'600 - 130'199                        | 10'800 - 10'849.95 | 60.00 - 60.27    | 18.45 | 11.09                                 | 7.69                                 | 4.57        | 1.81        |             |                                      | 16.50       | 14.35       | 12.18       | 9.97        | 7.68                  | 5.38        | 9.09        | 5.83        | 2.89        | 0.68        |             |  |
| 130'200 - 130'799                        | 10'850 - 10'899.95 | 60.28 - 60.55    | 18.50 | 11.17                                 | 7.76                                 | 4.65        | 1.88        | 0.03        |                                      | 16.54       | 14.40       | 12.24       | 10.03       | 7.75                  | 5.46        | 9.16        | 5.91        | 2.97        | 0.73        |             |  |
| 130'800 - 131'399                        | 10'900 - 10'949.95 | 60.56 - 60.82    | 18.54 | 11.24                                 | 7.84                                 | 4.72        | 1.95        | 0.08        |                                      | 16.59       | 14.45       | 12.30       | 10.10       | 7.82                  | 5.54        | 9.24        | 5.99        | 3.06        | 0.78        |             |  |
| 131'400 - 131'999                        | 10'950 - 10'999.95 | 60.83 - 61.10    | 18.59 | 11.31                                 | 7.92                                 | 4.80        | 2.02        | 0.14        |                                      | 16.64       | 14.50       | 12.36       | 10.16       | 7.89                  | 5.61        | 9.32        | 6.06        | 3.14        | 0.84        |             |  |
| 132'000 - 132'599                        | 11'000 - 11'049.95 | 61.11 - 61.38    | 18.64 | 11.38                                 | 7.99                                 | 4.88        | 2.10        | 0.19        |                                      | 16.68       | 14.55       | 12.41       | 10.23       | 7.96                  | 5.69        | 9.40        | 6.14        | 3.22        | 0.90        |             |  |
| 132'600 - 133'199                        | 11'050 - 11'099.95 | 61.39 - 61.66    | 18.68 | 11.45                                 | 8.07                                 | 4.96        | 2.18        | 0.25        |                                      | 16.73       | 14.60       | 12.47       | 10.29       | 8.04                  | 5.77        | 9.47        | 6.22        | 3.31        | 0.95        |             |  |
| 133'200 - 133'799                        | 11'100 - 11'149.95 | 61.67 - 61.93    | 18.73 | 11.52                                 | 8.14                                 | 5.04        | 2.26        | 0.30        |                                      | 16.78       | 14.65       | 12.52       | 10.35       | 8.11                  | 5.84        | 9.55        | 6.29        | 3.39        | 1.01        |             |  |
| 133'800 - 134'399                        | 11'150 - 11'199.95 | 61.94 - 62.21    | 18.78 | 11.59                                 | 8.22                                 | 5.12        | 2.34        | 0.35        |                                      | 16.82       | 14.70       | 12.58       | 10.41       | 8.18                  | 5.92        | 9.62        | 6.37        | 3.47        | 1.07        |             |  |
| 134'400 - 134'999                        | 11'200 - 11'249.95 | 62.22 - 62.49    | 18.82 | 11.65                                 | 8.29                                 | 5.20        | 2.42        | 0.41        |                                      | 16.87       | 14.75       | 12.64       | 10.48       | 8.26                  | 5.99        | 9.69        | 6.44        | 3.55        | 1.12        |             |  |
| 135'000 - 135'599                        | 11'250 - 11'299.95 | 62.50 - 62.77    | 18.87 | 11.73                                 | 8.37                                 | 5.28        | 2.50        | 0.46        |                                      | 16.92       | 14.80       | 12.69       | 10.54       | 8.33                  | 6.07        | 9.77        | 6.52        | 3.63        | 1.18        |             |  |
| 135'600 - 136'199                        | 11'300 - 11'349.95 | 62.78 - 63.05    | 18.92 | 11.79                                 | 8.45                                 | 5.36        | 2.57        | 0.51        |                                      | 16.96       | 14.85       | 12.75       | 10.61       | 8.40                  | 6.14        | 9.84        | 6.60        | 3.71        | 1.23        |             |  |
| 136'200 - 136'799                        | 11'350 - 11'399.95 | 63.06 - 63.32    | 18.97 | 11.86                                 | 8.53                                 | 5.44        | 2.65        | 0.56        |                                      | 17.01       | 14.90       | 12.80       | 10.67       | 8.47                  | 6.21        | 9.91        | 6.68        | 3.79        | 1.29        |             |  |
| 136'800 - 137'399                        | 11'400 - 11'449.95 | 63.33 - 63.60    | 19.02 | 11.92                                 | 8.61                                 | 5.51        | 2.73        | 0.61        |                                      | 17.06       | 14.95       | 12.86       | 10.73       | 8.54                  | 6.29        | 9.98        | 6.76        | 3.86        | 1.35        |             |  |
| 137'400 - 137'999                        | 11'450 - 11'499.95 | 63.61 - 63.88    | 19.08 | 11.99                                 | 8.68                                 | 5.59        | 2.81        | 0.66        |                                      | 17.11       | 15.00       | 12.92       | 10.80       | 8.61                  | 6.36        | 10.05       | 6.84        | 3.94        | 1.41        |             |  |
| 138'000 - 138'599                        | 11'500 - 11'549.95 | 63.89 - 64.16    | 19.13 | 12.06                                 | 8.76                                 | 5.67        | 2.90        | 0.71        |                                      | 17.15       | 15.05       | 12.97       | 10.86       | 8.68                  | 6.44        | 10.13       | 6.92        | 4.02        | 1.47        |             |  |
| 138'600 - 139'199                        | 11'550 - 11'599.95 | 64.17 - 64.43    | 19.18 | 12.12                                 | 8.84                                 | 5.74        | 2.98        | 0.76        |                                      | 17.20       | 15.10       | 13.03       | 10.92       | 8.75                  | 6.51        | 10.20       | 7.00        | 4.10        | 1.53        |             |  |
| 139'200 - 139'799                        | 11'600 - 11'649.95 | 64.44 - 64.71    | 19.23 | 12.18                                 | 8.91                                 | 5.82        | 3.06        | 0.81        |                                      | 17.25       | 15.15       | 13.08       | 10.99       | 8.82                  | 6.58        | 10.27       | 7.08        | 4.17        | 1.58        |             |  |
| 139'800 - 140'399                        | 11'650 - 11'699.95 | 64.72 - 64.99    | 19.28 | 12.25                                 | 8.98                                 | 5.89        | 3.13        | 0.87        |                                      | 17.29       | 15.20       | 13.14       | 11.05       | 8.88                  | 6.66        | 10.34       | 7.16        | 4.24        | 1.66        |             |  |
| 140'400 - 140'999                        | 11'700 - 11'749.95 | 65.00 - 65.27    | 19.33 | 12.31                                 | 9.06                                 | 5.96        | 3.21        | 0.92        |                                      | 17.34       | 15.25       | 13.19       | 11.11       | 8.95                  | 6.73        | 10.41       | 7.24        | 4.32        | 1.73        | 0.04        |  |
| 141'000 - 141'599                        | 11'750 - 11'799.95 | 65.28 - 65.55    | 19.39 | 12.38                                 | 9.13                                 | 6.04        | 3.29        | 0.98        |                                      | 17.39       | 15.30       | 13.25       | 11.17       | 9.02                  | 6.81        | 10.49       | 7.32        | 4.39        | 1.81        | 0.10        |  |
| 141'600 - 142'199                        | 11'800 - 11'849.95 | 65.56 - 65.82    | 19.43 | 12.44                                 | 9.20                                 | 6.11        | 3.37        | 1.03        |                                      | 17.44       | 15.35       | 13.30       | 11.23       | 9.09                  | 6.88        | 10.56       | 7.40        | 4.47        | 1.88        | 0.15        |  |
| 142'200 - 142'799                        | 11'850 - 11'899.95 | 65.83 - 66.10    | 19.48 | 12.51                                 | 9.28                                 | 6.19        | 3.45        | 1.08        |                                      | 17.49       | 15.39       | 13.36       | 11.29       | 9.15                  | 6.96        | 10.62       | 7.47        | 4.54        | 1.96        | 0.20        |  |
| 142'800 - 143'399                        | 11'900 - 11'949.95 | 66.11 - 66.38    | 19.53 | 12.57                                 | 9.35                                 | 6.27        | 3.52        | 1.14        |                                      | 17.54       | 15.44       | 13.41       | 11.35       | 9.22                  | 7.03        | 10.69       | 7.55        | 4.62        | 2.03        | 0.25        |  |

| TRANCHES BAREMES IMPOTS A LA SOURCE 2024 |                    |                  | TAUX BAREMES IMPOTS A LA SOURCE 2024 |                                       |             |             |             |             |                                      |             |             |             |             |                       |             |             |             |             |             |             |
|--|--------------------|------------------|--------------------------------------|---------------------------------------|-------------|-------------|-------------|-------------|--------------------------------------|-------------|-------------|-------------|-------------|-----------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Année<br>fr.                             | Mois<br>fr.        | A l'heure<br>fr. | A0                                   | B0                                    | B1          | B2          | B3          | B4          | B5                                   | C0          | C1          | C2          | C3          | C4                    | C5          | H1          | H2          | H3          | H4          | H5          |
|  |                    |                  | Seule                                | Marié et le conjoint ne travaille pas |             |             |             |             | Marié et les 2 conjoints travaillent |             |             |             |             | Famille monoparentale |             |             |             |             |             |             |
|  |                    |                  | %                                    | 0 enf.<br>%                           | 1 enf.<br>% | 2 enf.<br>% | 3 enf.<br>% | 4 enf.<br>% | 5 enf.<br>%                          | 0 enf.<br>% | 1 enf.<br>% | 2 enf.<br>% | 3 enf.<br>% | 4 enf.<br>%           | 5 enf.<br>% | 1 enf.<br>% | 2 enf.<br>% | 3 enf.<br>% | 4 enf.<br>% | 5 enf.<br>% |
| 143'400 - 143'999                        | 11'950 - 11'999.95 | 66.39 - 66.66    | 19.58                                | 12.63                                 | 9.42        | 6.35        | 3.60        | 1.19        |                                      | 17.58       | 15.49       | 13.46       | 11.41       | 9.29                  | 7.10        | 10.76       | 7.62        | 4.70        | 2.11        | 0.30        |
| 144'000 - 144'599                        | 12'000 - 12'049.95 | 66.67 - 66.93    | 19.63                                | 12.70                                 | 9.49        | 6.43        | 3.67        | 1.24        |                                      | 17.64       | 15.54       | 13.52       | 11.47       | 9.36                  | 7.18        | 10.83       | 7.70        | 4.77        | 2.18        | 0.34        |
| 144'600 - 145'199                        | 12'050 - 12'099.95 | 66.94 - 67.21    | 19.67                                | 12.76                                 | 9.56        | 6.51        | 3.75        | 1.30        |                                      | 17.69       | 15.59       | 13.57       | 11.53       | 9.43                  | 7.25        | 10.90       | 7.77        | 4.85        | 2.26        | 0.39        |
| 145'200 - 145'799                        | 12'100 - 12'149.95 | 67.22 - 67.49    | 19.72                                | 12.82                                 | 9.63        | 6.58        | 3.82        | 1.38        |                                      | 17.74       | 15.64       | 13.62       | 11.58       | 9.49                  | 7.32        | 10.97       | 7.84        | 4.93        | 2.33        | 0.44        |
| 145'800 - 146'399                        | 12'150 - 12'199.95 | 67.50 - 67.77    | 19.77                                | 12.89                                 | 9.70        | 6.66        | 3.89        | 1.45        |                                      | 17.79       | 15.69       | 13.67       | 11.64       | 9.56                  | 7.39        | 11.04       | 7.92        | 5.00        | 2.40        | 0.49        |
| 146'400 - 146'999                        | 12'200 - 12'249.95 | 67.78 - 68.05    | 19.81                                | 12.95                                 | 9.77        | 6.74        | 3.96        | 1.52        |                                      | 17.84       | 15.74       | 13.73       | 11.70       | 9.62                  | 7.46        | 11.11       | 7.99        | 5.08        | 2.48        | 0.54        |
| 147'000 - 147'599                        | 12'250 - 12'299.95 | 68.06 - 68.32    | 19.86                                | 13.01                                 | 9.84        | 6.82        | 4.04        | 1.59        |                                      | 17.89       | 15.79       | 13.79       | 11.76       | 9.69                  | 7.53        | 11.18       | 8.07        | 5.16        | 2.55        | 0.58        |
| 147'600 - 148'199                        | 12'300 - 12'349.95 | 68.33 - 68.60    | 19.90                                | 13.07                                 | 9.91        | 6.89        | 4.11        | 1.66        | 0.01                                 | 17.94       | 15.84       | 13.84       | 11.82       | 9.76                  | 7.60        | 11.25       | 8.14        | 5.24        | 2.63        | 0.63        |
| 148'200 - 148'799                        | 12'350 - 12'399.95 | 68.61 - 68.88    | 19.95                                | 13.13                                 | 9.98        | 6.97        | 4.18        | 1.73        | 0.06                                 | 17.99       | 15.89       | 13.89       | 11.88       | 9.82                  | 7.67        | 11.31       | 8.22        | 5.31        | 2.71        | 0.68        |
| 148'800 - 149'399                        | 12'400 - 12'449.95 | 68.89 - 69.16    | 20.00                                | 13.19                                 | 10.05       | 7.04        | 4.25        | 1.80        | 0.11                                 | 18.04       | 15.94       | 13.95       | 11.94       | 9.89                  | 7.74        | 11.38       | 8.29        | 5.39        | 2.79        | 0.73        |
| 149'400 - 149'999                        | 12'450 - 12'499.95 | 69.17 - 69.43    | 20.05                                | 13.25                                 | 10.12       | 7.12        | 4.33        | 1.87        | 0.16                                 | 18.10       | 16.00       | 14.00       | 12.00       | 9.96                  | 7.82        | 11.45       | 8.37        | 5.47        | 2.87        | 0.78        |
| 150'000 - 150'599                        | 12'500 - 12'549.95 | 69.44 - 69.71    | 20.09                                | 13.31                                 | 10.20       | 7.20        | 4.40        | 1.95        | 0.21                                 | 18.15       | 16.06       | 14.06       | 12.06       | 10.02                 | 7.89        | 11.52       | 8.44        | 5.54        | 2.94        | 0.83        |
| 150'600 - 151'199                        | 12'550 - 12'599.95 | 69.72 - 69.99    | 20.14                                | 13.37                                 | 10.27       | 7.27        | 4.48        | 2.02        | 0.26                                 | 18.20       | 16.11       | 14.11       | 12.12       | 10.09                 | 7.96        | 11.59       | 8.51        | 5.62        | 3.02        | 0.88        |
| 151'200 - 151'799                        | 12'600 - 12'649.95 | 70.00 - 70.27    | 20.19                                | 13.44                                 | 10.34       | 7.35        | 4.56        | 2.09        | 0.31                                 | 18.25       | 16.17       | 14.17       | 12.18       | 10.15                 | 8.03        | 11.66       | 8.59        | 5.69        | 3.09        | 0.94        |
| 151'800 - 152'399                        | 12'650 - 12'699.95 | 70.28 - 70.55    | 20.23                                | 13.49                                 | 10.41       | 7.42        | 4.64        | 2.17        | 0.35                                 | 18.30       | 16.22       | 14.22       | 12.24       | 10.22                 | 8.11        | 11.72       | 8.66        | 5.77        | 3.17        | 0.99        |
| 152'400 - 152'999                        | 12'700 - 12'749.95 | 70.56 - 70.82    | 20.27                                | 13.55                                 | 10.48       | 7.49        | 4.72        | 2.24        | 0.40                                 | 18.35       | 16.28       | 14.27       | 12.30       | 10.28                 | 8.18        | 11.79       | 8.73        | 5.85        | 3.24        | 1.04        |
| 153'000 - 153'599                        | 12'750 - 12'799.95 | 70.83 - 71.10    | 20.32                                | 13.61                                 | 10.56       | 7.57        | 4.80        | 2.31        | 0.45                                 | 18.41       | 16.34       | 14.33       | 12.36       | 10.35                 | 8.25        | 11.86       | 8.81        | 5.93        | 3.32        | 1.09        |
| 153'600 - 154'199                        | 12'800 - 12'849.95 | 71.11 - 71.38    | 20.37                                | 13.67                                 | 10.63       | 7.65        | 4.87        | 2.38        | 0.49                                 | 18.45       | 16.39       | 14.39       | 12.42       | 10.41                 | 8.33        | 11.92       | 8.88        | 6.00        | 3.39        | 1.14        |
| 154'200 - 154'799                        | 12'850 - 12'899.95 | 71.39 - 71.66    | 20.41                                | 13.73                                 | 10.69       | 7.72        | 4.95        | 2.45        | 0.54                                 | 18.50       | 16.45       | 14.44       | 12.47       | 10.47                 | 8.40        | 11.98       | 8.95        | 6.08        | 3.47        | 1.19        |
| 154'800 - 155'399                        | 12'900 - 12'949.95 | 71.67 - 71.93    | 20.46                                | 13.79                                 | 10.77       | 7.80        | 5.03        | 2.53        | 0.59                                 | 18.56       | 16.51       | 14.50       | 12.54       | 10.54                 | 8.47        | 12.05       | 9.03        | 6.16        | 3.54        | 1.25        |
| 155'400 - 155'999                        | 12'950 - 12'999.95 | 71.94 - 72.21    | 20.50                                | 13.85                                 | 10.83       | 7.87        | 5.10        | 2.61        | 0.63                                 | 18.60       | 16.57       | 14.55       | 12.60       | 10.61                 | 8.54        | 12.11       | 9.10        | 6.24        | 3.62        | 1.30        |
| 156'000 - 156'599                        | 13'000 - 13'049.95 | 72.22 - 72.49    | 20.55                                | 13.91                                 | 10.90       | 7.94        | 5.17        | 2.68        | 0.68                                 | 18.65       | 16.62       | 14.61       | 12.65       | 10.67                 | 8.61        | 12.17       | 9.18        | 6.31        | 3.69        | 1.39        |
| 156'600 - 157'199                        | 13'050 - 13'099.95 | 72.50 - 72.77    | 20.59                                | 13.97                                 | 10.97       | 8.01        | 5.25        | 2.75        | 0.73                                 | 18.70       | 16.68       | 14.66       | 12.72       | 10.74                 | 8.68        | 12.23       | 9.25        | 6.39        | 3.76        | 1.45        |
| 157'200 - 157'799                        | 13'100 - 13'149.95 | 72.78 - 73.05    | 20.64                                | 14.03                                 | 11.04       | 8.09        | 5.32        | 2.83        | 0.78                                 | 18.75       | 16.74       | 14.72       | 12.77       | 10.80                 | 8.75        | 12.30       | 9.32        | 6.46        | 3.84        | 1.52        |
| 157'800 - 158'399                        | 13'150 - 13'199.95 | 73.06 - 73.32    | 20.68                                | 14.09                                 | 11.10       | 8.16        | 5.39        | 2.90        | 0.83                                 | 18.80       | 16.79       | 14.77       | 12.83       | 10.86                 | 8.82        | 12.37       | 9.40        | 6.54        | 3.91        | 1.59        |
| 158'400 - 158'999                        | 13'200 - 13'249.95 | 73.33 - 73.60    | 20.73                                | 14.14                                 | 11.17       | 8.23        | 5.47        | 2.97        | 0.88                                 | 18.85       | 16.85       | 14.83       | 12.89       | 10.93                 | 8.89        | 12.43       | 9.47        | 6.61        | 3.98        | 1.65        |
| 159'000 - 159'599                        | 13'250 - 13'299.95 | 73.61 - 73.88    | 20.78                                | 14.20                                 | 11.23       | 8.31        | 5.54        | 3.05        | 0.93                                 | 18.89       | 16.90       | 14.88       | 12.95       | 10.99                 | 8.96        | 12.50       | 9.54        | 6.69        | 4.06        | 1.72        |
| 159'600 - 160'199                        | 13'300 - 13'349.95 | 73.89 - 74.16    | 20.82                                | 14.26                                 | 11.30       | 8.38        | 5.61        | 3.13        | 0.97                                 | 18.94       | 16.95       | 14.94       | 13.00       | 11.05                 | 9.03        | 12.56       | 9.61        | 6.76        | 4.13        | 1.79        |
| 160'200 - 160'799                        | 13'350 - 13'399.95 | 74.17 - 74.43    | 20.86                                | 14.32                                 | 11.36       | 8.45        | 5.69        | 3.20        | 1.02                                 | 18.99       | 17.01       | 15.00       | 13.06       | 11.11                 | 9.10        | 12.62       | 9.68        | 6.83        | 4.21        | 1.86        |
| 160'800 - 161'399                        | 13'400 - 13'449.95 | 74.44 - 74.71    | 20.91                                | 14.37                                 | 11.43       | 8.53        | 5.77        | 3.27        | 1.09                                 | 19.04       | 17.07       | 15.06       | 13.12       | 11.17                 | 9.17        | 12.68       | 9.75        | 6.91        | 4.29        | 1.93        |
| 161'400 - 161'999                        | 13'450 - 13'499.95 | 74.72 - 74.99    | 20.95                                | 14.43                                 | 11.49       | 8.60        | 5.84        | 3.35        | 1.15                                 | 19.08       | 17.12       | 15.11       | 13.18       | 11.23                 | 9.23        | 12.75       | 9.82        | 6.98        | 4.36        | 2.00        |
| 162'000 - 162'599                        | 13'500 - 13'549.95 | 75.00 - 75.27    | 20.99                                | 14.48                                 | 11.55       | 8.67        | 5.92        | 3.42        | 1.22                                 | 19.13       | 17.17       | 15.17       | 13.23       | 11.29                 | 9.30        | 12.81       | 9.89        | 7.05        | 4.43        | 2.07        |
| 162'600 - 163'199                        | 13'550 - 13'599.95 | 75.28 - 75.55    | 21.04                                | 14.54                                 | 11.62       | 8.74        | 5.99        | 3.49        | 1.29                                 | 19.18       | 17.23       | 15.23       | 13.29       | 11.36                 | 9.37        | 12.87       | 9.96        | 7.13        | 4.51        | 2.14        |
| 163'200 - 163'799                        | 13'600 - 13'649.95 | 75.56 - 75.82    | 21.08                                | 14.59                                 | 11.68       | 8.81        | 6.06        | 3.56        | 1.35                                 | 19.22       | 17.28       | 15.29       | 13.35       | 11.42                 | 9.44        | 12.93       | 10.03       | 7.21        | 4.58        | 2.21        |
| 163'800 - 164'399                        | 13'650 - 13'699.95 | 75.83 - 76.10    | 21.12                                | 14.65                                 | 11.75       | 8.88        | 6.14        | 3.63        | 1.41                                 | 19.26       | 17.33       | 15.34       | 13.41       | 11.48                 | 9.50        | 12.99       | 10.10       | 7.28        | 4.65        | 2.28        |
| 164'400 - 164'999                        | 13'700 - 13'749.95 | 76.11 - 76.38    | 21.16                                | 14.70                                 | 11.81       | 8.96        | 6.21        | 3.71        | 1.48                                 | 19.31       | 17.38       | 15.41       | 13.47       | 11.54                 | 9.57        | 13.05       | 10.17       | 7.36        | 4.73        | 2.36        |
| 165'000 - 165'599                        | 13'750 - 13'799.95 | 76.39 - 76.66    | 21.20                                | 14.76                                 | 11.88       | 9.03        | 6.28        | 3.78        | 1.54                                 | 19.36       | 17.43       | 15.46       | 13.52       | 11.60                 | 9.64        | 13.11       | 10.23       | 7.43        | 4.80        | 2.44        |
| 165'600 - 166'199                        | 13'800 - 13'849.95 | 76.67 - 76.93    | 21.24                                | 14.81                                 | 11.94       | 9.10        | 6.35        | 3.84        | 1.61                                 | 19.40       | 17.48       | 15.52       | 13.58       | 11.66                 | 9.70        | 13.17       | 10.30       | 7.50        | 4.87        | 2.51        |
| 166'200 - 166'799                        | 13'850 - 13'899.95 | 76.94 - 77.21    | 21.29                                | 14.87                                 | 12.00       | 9.17        | 6.43        | 3.91        | 1.67                                 | 19.45       | 17.54       | 15.58       | 13.64       | 11.73                 | 9.77        | 13.23       | 10.37       | 7.58        | 4.94        | 2.59        |
| 166'800 - 167'399                        | 13'900 - 13'949.95 | 77.22 - 77.49    | 21.33                                | 14.92                                 | 12.07       | 9.24        | 6.50        | 3.99        | 1.74                                 | 19.49       | 17.59       | 15.64       | 13.70       | 11.79                 | 9.84        | 13.28       | 10.44       | 7.65        | 5.01        | 2.66        |
| 167'400 - 167'999                        | 13'950 - 13'999.95 | 77.50 - 77.77    | 21.36                                | 14.98                                 | 12.13       | 9.30        | 6.58        | 4.06        | 1.81                                 | 19.53       | 17.64       | 15.70       | 13.75       | 11.85                 | 9.90        | 13.34       | 10.50       | 7.72        | 5.08        | 2.73        |
| 168'000 - 168'599                        | 14'000 - 14'049.95 | 77.78 - 78.05    | 21.41                                | 15.04                                 | 12.19       | 9.38        | 6.65        | 4.13        | 1.88                                 | 19.58       | 17.69       | 15.76       | 13.82       | 11.91                 | 9.97        | 13.40       | 10.57       | 7.79        | 5.15        | 2.80        |
| 168'600 - 169'199                        | 14'050 - 14'099.95 | 78.06 - 78.32    | 21.45                                | 15.09                                 | 12.25       | 9.44        | 6.72        | 4.20        | 1.95                                 | 19.62       | 17.74       | 15.81       | 13.88       | 11.97                 | 10.03       | 13.46       | 10.64       | 7.86        | 5.22        | 2.88        |
| 169'200 - 169'799                        | 14'100 - 14'149.95 | 78.33 - 78.60    | 21.48                                | 15.14                                 | 12.31       | 9.51        | 6.79        | 4.28        | 2.02                                 | 19.66       | 17.79       | 15.87       | 13.93       | 12.03                 | 10.10       | 13.52       | 10.70       | 7.93        | 5.29        | 2.95        |
| 169'800 - 170'399                        | 14'150 - 14'199.95 | 78.61 - 78.88    | 21.53                                | 15.20                                 | 12.37       | 9.58        | 6.87        | 4.35        | 2.09                                 | 19.71       | 17.84       | 15.93       | 14.00       | 12.09                 | 10.16       | 13.58       | 10.77       | 8.00        | 5.37        | 3.02        |
| 170'400 - 170'999                        | 14'200 - 14'249.95 | 78.89 - 79.16    | 21.56                                | 15.25                                 | 12.43       | 9.64        | 6.94        | 4.42        | 2.16                                 | 19.75       | 17.89       | 15.98       | 14.06       | 12.15                 | 10.23       | 13.64       | 10.84       | 8.07        | 5.45        | 3.09        |
| 171'000 - 171'599                        | 14'250 - 14'299.95 | 79.17 - 79.43    | 21.60                                | 15.30                                 | 12.49       | 9.71        | 7.01        | 4.49        | 2.22                                 | 19.79       | 17.94       | 16.04       | 14.11       | 12.21                 | 10.29       | 13.70       | 10.90       | 8.14        | 5.52        | 3.16        |
| 171'600 - 172'199                        | 14'300 - 14'349.95 | 79.44 - 79.71    | 21.64                                | 15.35                                 | 12.55       | 9.78        | 7.08        | 4.56        | 2.29                                 | 19.84       | 17.99       | 16.10       | 14.18       | 12.27                 | 10.36       | 13.75       | 10.96       | 8.21        | 5.59        | 3.22        |

| TRANCHES BAREMES IMPOTS A LA SOURCE 2024 |                    |                  | TAUX BAREMES IMPOTS A LA SOURCE 2024 |                                       |             |             |             |             |                                      |             |             |             |             |                       |             |             |             |             |             |             |
|--|--------------------|------------------|--------------------------------------|---------------------------------------|-------------|-------------|-------------|-------------|--------------------------------------|-------------|-------------|-------------|-------------|-----------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Année<br>fr.                             | Mois<br>fr.        | A l'heure<br>fr. | A0                                   | B0                                    | B1          | B2          | B3          | B4          | B5                                   | C0          | C1          | C2          | C3          | C4                    | C5          | H1          | H2          | H3          | H4          | H5          |
|  |                    |                  | Seule                                | Marié et le conjoint ne travaille pas |             |             |             |             | Marié et les 2 conjoints travaillent |             |             |             |             | Famille monoparentale |             |             |             |             |             |             |
|  |                    |                  | %                                    | 0 enf.<br>%                           | 1 enf.<br>% | 2 enf.<br>% | 3 enf.<br>% | 4 enf.<br>% | 5 enf.<br>%                          | 0 enf.<br>% | 1 enf.<br>% | 2 enf.<br>% | 3 enf.<br>% | 4 enf.<br>%           | 5 enf.<br>% | 1 enf.<br>% | 2 enf.<br>% | 3 enf.<br>% | 4 enf.<br>% | 5 enf.<br>% |
| 172'200 - 172'799                        | 14'350 - 14'399.95 | 79.72 - 79.99    | 21.68                                | 15.41                                 | 12.61       | 9.85        | 7.16        | 4.63        | 2.37                                 | 19.88       | 18.04       | 16.15       | 14.24       | 12.33                 | 10.42       | 13.81       | 11.03       | 8.28        | 5.67        | 3.30        |
| 172'800 - 173'399                        | 14'400 - 14'449.95 | 80.00 - 80.27    | 21.73                                | 15.46                                 | 12.67       | 9.92        | 7.23        | 4.70        | 2.44                                 | 19.92       | 18.08       | 16.20       | 14.30       | 12.39                 | 10.48       | 13.87       | 11.09       | 8.35        | 5.74        | 3.36        |
| 173'400 - 173'999                        | 14'450 - 14'499.95 | 80.28 - 80.55    | 21.77                                | 15.51                                 | 12.72       | 9.98        | 7.30        | 4.77        | 2.51                                 | 19.97       | 18.14       | 16.26       | 14.36       | 12.45                 | 10.55       | 13.92       | 11.16       | 8.42        | 5.82        | 3.43        |
| 174'000 - 174'599                        | 14'500 - 14'549.95 | 80.56 - 80.82    | 21.82                                | 15.56                                 | 12.79       | 10.05       | 7.37        | 4.84        | 2.58                                 | 20.01       | 18.18       | 16.31       | 14.42       | 12.51                 | 10.61       | 13.98       | 11.22       | 8.49        | 5.89        | 3.50        |
| 174'600 - 175'199                        | 14'550 - 14'599.95 | 80.83 - 81.10    | 21.86                                | 15.62                                 | 12.85       | 10.12       | 7.44        | 4.91        | 2.65                                 | 20.05       | 18.23       | 16.37       | 14.47       | 12.57                 | 10.67       | 14.04       | 11.28       | 8.56        | 5.96        | 3.57        |
| 175'200 - 175'799                        | 14'600 - 14'649.95 | 81.11 - 81.38    | 21.90                                | 15.67                                 | 12.90       | 10.18       | 7.51        | 4.98        | 2.72                                 | 20.09       | 18.27       | 16.42       | 14.53       | 12.63                 | 10.74       | 14.09       | 11.34       | 8.63        | 6.03        | 3.63        |
| 175'800 - 176'399                        | 14'650 - 14'699.95 | 81.39 - 81.66    | 21.95                                | 15.72                                 | 12.97       | 10.25       | 7.58        | 5.05        | 2.79                                 | 20.13       | 18.32       | 16.48       | 14.59       | 12.69                 | 10.80       | 14.15       | 11.41       | 8.70        | 6.11        | 3.70        |
| 176'400 - 176'999                        | 14'700 - 14'749.95 | 81.67 - 81.93    | 21.99                                | 15.77                                 | 13.02       | 10.31       | 7.65        | 5.12        | 2.86                                 | 20.17       | 18.37       | 16.53       | 14.65       | 12.75                 | 10.86       | 14.20       | 11.47       | 8.77        | 6.18        | 3.76        |
| 177'000 - 177'599                        | 14'750 - 14'799.95 | 81.94 - 82.21    | 22.03                                | 15.82                                 | 13.08       | 10.38       | 7.71        | 5.19        | 2.92                                 | 20.21       | 18.41       | 16.58       | 14.70       | 12.81                 | 10.92       | 14.26       | 11.53       | 8.84        | 6.25        | 3.83        |
| 177'600 - 178'199                        | 14'800 - 14'849.95 | 82.22 - 82.49    | 22.07                                | 15.88                                 | 13.14       | 10.45       | 7.78        | 5.26        | 2.99                                 | 20.25       | 18.46       | 16.63       | 14.76       | 12.88                 | 10.99       | 14.32       | 11.60       | 8.91        | 6.32        | 3.91        |
| 178'200 - 178'799                        | 14'850 - 14'899.95 | 82.50 - 82.77    | 22.11                                | 15.93                                 | 13.20       | 10.51       | 7.85        | 5.34        | 3.06                                 | 20.29       | 18.51       | 16.68       | 14.82       | 12.94                 | 11.05       | 14.37       | 11.66       | 8.98        | 6.39        | 3.98        |
| 178'800 - 179'399                        | 14'900 - 14'949.95 | 82.78 - 83.05    | 22.15                                | 15.98                                 | 13.26       | 10.57       | 7.92        | 5.41        | 3.13                                 | 20.33       | 18.55       | 16.73       | 14.87       | 13.00                 | 11.11       | 14.43       | 11.72       | 9.05        | 6.45        | 4.05        |
| 179'400 - 179'999                        | 14'950 - 14'999.95 | 83.06 - 83.32    | 22.20                                | 16.03                                 | 13.32       | 10.64       | 7.99        | 5.48        | 3.19                                 | 20.37       | 18.60       | 16.79       | 14.93       | 13.07                 | 11.18       | 14.49       | 11.78       | 9.12        | 6.53        | 4.12        |
| 180'000 - 180'599                        | 15'000 - 15'049.95 | 83.33 - 83.60    | 22.24                                | 16.08                                 | 13.37       | 10.70       | 8.06        | 5.55        | 3.26                                 | 20.41       | 18.65       | 16.84       | 14.99       | 13.13                 | 11.24       | 14.54       | 11.84       | 9.19        | 6.60        | 4.19        |
| 180'600 - 181'199                        | 15'050 - 15'099.95 | 83.61 - 83.88    | 22.28                                | 16.13                                 | 13.42       | 10.76       | 8.13        | 5.62        | 3.32                                 | 20.45       | 18.69       | 16.89       | 15.04       | 13.19                 | 11.30       | 14.59       | 11.90       | 9.25        | 6.66        | 4.26        |
| 181'200 - 181'799                        | 15'100 - 15'149.95 | 83.89 - 84.16    | 22.32                                | 16.19                                 | 13.48       | 10.82       | 8.20        | 5.69        | 3.39                                 | 20.49       | 18.74       | 16.94       | 15.10       | 13.26                 | 11.37       | 14.65       | 11.97       | 9.32        | 6.74        | 4.34        |
| 181'800 - 182'399                        | 15'150 - 15'199.95 | 84.17 - 84.43    | 22.36                                | 16.24                                 | 13.54       | 10.88       | 8.27        | 5.76        | 3.45                                 | 20.53       | 18.78       | 16.99       | 15.16       | 13.32                 | 11.43       | 14.71       | 12.03       | 9.39        | 6.81        | 4.40        |
| 182'400 - 182'999                        | 15'200 - 15'249.95 | 84.44 - 84.71    | 22.40                                | 16.29                                 | 13.59       | 10.95       | 8.34        | 5.83        | 3.52                                 | 20.57       | 18.82       | 17.04       | 15.21       | 13.37                 | 11.49       | 14.76       | 12.09       | 9.45        | 6.88        | 4.47        |
| 183'000 - 183'599                        | 15'250 - 15'299.95 | 84.72 - 84.99    | 22.44                                | 16.35                                 | 13.65       | 11.01       | 8.41        | 5.90        | 3.59                                 | 20.61       | 18.87       | 17.10       | 15.27       | 13.44                 | 11.56       | 14.82       | 12.15       | 9.52        | 6.95        | 4.54        |
| 183'600 - 184'199                        | 15'300 - 15'349.95 | 85.00 - 85.27    | 22.48                                | 16.40                                 | 13.71       | 11.07       | 8.48        | 5.97        | 3.65                                 | 20.65       | 18.91       | 17.14       | 15.33       | 13.50                 | 11.62       | 14.87       | 12.21       | 9.58        | 7.02        | 4.61        |
| 184'200 - 184'799                        | 15'350 - 15'399.95 | 85.28 - 85.55    | 22.52                                | 16.45                                 | 13.77       | 11.14       | 8.54        | 6.04        | 3.72                                 | 20.68       | 18.96       | 17.19       | 15.38       | 13.56                 | 11.68       | 14.92       | 12.26       | 9.65        | 7.09        | 4.68        |
| 184'800 - 185'399                        | 15'400 - 15'449.95 | 85.56 - 85.82    | 22.56                                | 16.50                                 | 13.83       | 11.20       | 8.61        | 6.11        | 3.80                                 | 20.72       | 19.00       | 17.25       | 15.44       | 13.62                 | 11.75       | 14.98       | 12.33       | 9.71        | 7.16        | 4.75        |
| 185'400 - 185'999                        | 15'450 - 15'499.95 | 85.83 - 86.10    | 22.59                                | 16.55                                 | 13.88       | 11.26       | 8.68        | 6.18        | 3.86                                 | 20.76       | 19.05       | 17.29       | 15.49       | 13.68                 | 11.81       | 15.04       | 12.38       | 9.78        | 7.23        | 4.81        |
| 186'000 - 186'599                        | 15'500 - 15'549.95 | 86.11 - 86.38    | 22.63                                | 16.60                                 | 13.93       | 11.32       | 8.74        | 6.24        | 3.93                                 | 20.80       | 19.09       | 17.34       | 15.55       | 13.74                 | 11.87       | 15.09       | 12.44       | 9.84        | 7.30        | 4.88        |
| 186'600 - 187'199                        | 15'550 - 15'599.95 | 86.39 - 86.66    | 22.67                                | 16.65                                 | 13.99       | 11.38       | 8.81        | 6.31        | 4.00                                 | 20.84       | 19.13       | 17.39       | 15.60       | 13.80                 | 11.94       | 15.14       | 12.50       | 9.91        | 7.36        | 4.95        |
| 187'200 - 187'799                        | 15'600 - 15'649.95 | 86.67 - 86.93    | 22.71                                | 16.71                                 | 14.05       | 11.44       | 8.88        | 6.38        | 4.07                                 | 20.87       | 19.17       | 17.44       | 15.66       | 13.86                 | 12.00       | 15.20       | 12.56       | 9.98        | 7.43        | 5.02        |
| 187'800 - 188'399                        | 15'650 - 15'699.95 | 86.94 - 87.21    | 22.75                                | 16.77                                 | 14.10       | 11.50       | 8.94        | 6.45        | 4.14                                 | 20.91       | 19.21       | 17.49       | 15.71       | 13.91                 | 12.07       | 15.25       | 12.62       | 10.04       | 7.50        | 5.09        |
| 188'400 - 188'999                        | 15'700 - 15'749.95 | 87.22 - 87.49    | 22.78                                | 16.82                                 | 14.15       | 11.56       | 9.01        | 6.52        | 4.21                                 | 20.95       | 19.26       | 17.54       | 15.77       | 13.97                 | 12.14       | 15.31       | 12.68       | 10.10       | 7.57        | 5.16        |
| 189'000 - 189'599                        | 15'750 - 15'799.95 | 87.50 - 87.77    | 22.82                                | 16.88                                 | 14.21       | 11.62       | 9.07        | 6.59        | 4.27                                 | 20.98       | 19.30       | 17.58       | 15.82       | 14.03                 | 12.20       | 15.37       | 12.74       | 10.17       | 7.64        | 5.23        |
| 189'600 - 190'199                        | 15'800 - 15'849.95 | 87.78 - 88.05    | 22.86                                | 16.93                                 | 14.27       | 11.68       | 9.14        | 6.66        | 4.34                                 | 21.02       | 19.34       | 17.63       | 15.87       | 14.09                 | 12.26       | 15.42       | 12.80       | 10.23       | 7.70        | 5.30        |
| 190'200 - 190'799                        | 15'850 - 15'899.95 | 88.06 - 88.32    | 22.89                                | 16.98                                 | 14.32       | 11.74       | 9.20        | 6.73        | 4.41                                 | 21.05       | 19.38       | 17.67       | 15.92       | 14.14                 | 12.32       | 15.48       | 12.85       | 10.29       | 7.77        | 5.36        |
| 190'800 - 191'399                        | 15'900 - 15'949.95 | 88.33 - 88.60    | 22.93                                | 17.04                                 | 14.38       | 11.80       | 9.27        | 6.80        | 4.47                                 | 21.09       | 19.43       | 17.72       | 15.98       | 14.20                 | 12.39       | 15.54       | 12.92       | 10.36       | 7.84        | 5.44        |
| 191'400 - 191'999                        | 15'950 - 15'999.95 | 88.61 - 88.88    | 22.97                                | 17.10                                 | 14.44       | 11.86       | 9.33        | 6.87        | 4.54                                 | 21.13       | 19.47       | 17.77       | 16.03       | 14.26                 | 12.45       | 15.59       | 12.97       | 10.42       | 7.91        | 5.50        |
| 192'000 - 192'599                        | 16'000 - 16'049.95 | 88.89 - 89.16    | 23.00                                | 17.15                                 | 14.49       | 11.92       | 9.40        | 6.93        | 4.60                                 | 21.16       | 19.51       | 17.81       | 16.08       | 14.31                 | 12.51       | 15.65       | 13.03       | 10.48       | 7.97        | 5.57        |
| 192'600 - 193'199                        | 16'050 - 16'099.95 | 89.17 - 89.43    | 23.04                                | 17.21                                 | 14.55       | 11.98       | 9.47        | 7.00        | 4.67                                 | 21.20       | 19.55       | 17.86       | 16.14       | 14.37                 | 12.58       | 15.71       | 13.09       | 10.55       | 8.04        | 5.65        |
| 193'200 - 193'799                        | 16'100 - 16'149.95 | 89.44 - 89.71    | 23.07                                | 17.26                                 | 14.60       | 12.04       | 9.53        | 7.07        | 4.73                                 | 21.23       | 19.59       | 17.91       | 16.18       | 14.42                 | 12.64       | 15.77       | 13.15       | 10.61       | 8.11        | 5.71        |
| 193'800 - 194'399                        | 16'150 - 16'199.95 | 89.72 - 89.99    | 23.11                                | 17.32                                 | 14.66       | 12.10       | 9.59        | 7.13        | 4.80                                 | 21.27       | 19.63       | 17.95       | 16.23       | 14.48                 | 12.70       | 15.82       | 13.21       | 10.67       | 8.18        | 5.78        |
| 194'400 - 194'999                        | 16'200 - 16'249.95 | 90.00 - 90.27    | 23.15                                | 17.38                                 | 14.72       | 12.16       | 9.66        | 7.20        | 4.87                                 | 21.31       | 19.67       | 18.00       | 16.29       | 14.54                 | 12.76       | 15.89       | 13.27       | 10.73       | 8.25        | 5.85        |
| 195'000 - 195'599                        | 16'250 - 16'299.95 | 90.28 - 90.55    | 23.18                                | 17.43                                 | 14.77       | 12.22       | 9.72        | 7.27        | 4.94                                 | 21.34       | 19.71       | 18.04       | 16.34       | 14.59                 | 12.82       | 15.94       | 13.32       | 10.80       | 8.31        | 5.92        |
| 195'600 - 196'199                        | 16'300 - 16'349.95 | 90.56 - 90.82    | 23.21                                | 17.48                                 | 14.83       | 12.27       | 9.78        | 7.33        | 5.00                                 | 21.37       | 19.75       | 18.09       | 16.39       | 14.64                 | 12.88       | 16.00       | 13.38       | 10.86       | 8.38        | 5.98        |
| 196'200 - 196'799                        | 16'350 - 16'399.95 | 90.83 - 91.10    | 23.25                                | 17.54                                 | 14.89       | 12.34       | 9.85        | 7.40        | 5.07                                 | 21.41       | 19.79       | 18.14       | 16.44       | 14.70                 | 12.95       | 16.06       | 13.44       | 10.92       | 8.45        | 6.05        |
| 196'800 - 197'399                        | 16'400 - 16'449.95 | 91.11 - 91.38    | 23.28                                | 17.60                                 | 14.94       | 12.39       | 9.91        | 7.46        | 5.14                                 | 21.44       | 19.83       | 18.18       | 16.49       | 14.75                 | 13.00       | 16.12       | 13.50       | 10.98       | 8.51        | 6.12        |
| 197'400 - 197'999                        | 16'450 - 16'499.95 | 91.39 - 91.66    | 23.32                                | 17.65                                 | 15.00       | 12.45       | 9.97        | 7.53        | 5.21                                 | 21.48       | 19.87       | 18.22       | 16.54       | 14.80                 | 13.06       | 16.17       | 13.56       | 11.04       | 8.58        | 6.19        |
| 198'000 - 198'599                        | 16'500 - 16'549.95 | 91.67 - 91.93    | 23.35                                | 17.71                                 | 15.06       | 12.51       | 10.03       | 7.60        | 5.28                                 | 21.51       | 19.91       | 18.27       | 16.59       | 14.86                 | 13.13       | 16.23       | 13.62       | 11.11       | 8.65        | 6.26        |
| 198'600 - 199'199                        | 16'550 - 16'599.95 | 91.94 - 92.21    | 23.39                                | 17.76                                 | 15.12       | 12.57       | 10.09       | 7.66        | 5.35                                 | 21.55       | 19.95       | 18.31       | 16.64       | 14.91                 | 13.18       | 16.28       | 13.68       | 11.16       | 8.71        | 6.32        |
| 199'200 - 199'799                        | 16'600 - 16'649.95 | 92.22 - 92.49    | 23.42                                | 17.81                                 | 15.18       | 12.63       | 10.16       | 7.73        | 5.42                                 | 21.58       | 19.98       | 18.35       | 16.69       | 14.97                 | 13.24       | 16.34       | 13.74       | 11.22       | 8.78        | 6.39        |
| 199'800 - 200'399                        | 16'650 - 16'699.95 | 92.50 - 92.77    | 23.45                                | 17.87                                 | 15.24       | 12.69       | 10.22       | 7.80        | 5.48                                 | 21.62       | 20.02       | 18.40       | 16.74       | 15.03                 | 13.30       | 16.40       | 13.80       | 11.29       | 8.84        | 6.46        |
| 200'400 - 200'999                        | 16'700 - 16'749.95 | 92.78 - 93.05    | 23.49                                | 17.92                                 | 15.30       | 12.75       | 10.28       | 7.87        | 5.55                                 | 21.65       | 20.06       | 18.44       | 16.79       | 15.08                 | 13.36       | 16.45       | 13.86       | 11.35       | 8.91        | 6.52        |

| TRANCHES BAREMES IMPOTS A LA SOURCE 2024 |                    |                  | TAUX BAREMES IMPOTS A LA SOURCE 2024 |                                       |             |             |             |             |                                      |             |             |             |             |                       |             |             |             |             |             |             |
|--|--------------------|------------------|--------------------------------------|---------------------------------------|-------------|-------------|-------------|-------------|--------------------------------------|-------------|-------------|-------------|-------------|-----------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Année<br>fr.                             | Mois<br>fr.        | A l'heure<br>fr. | A0                                   | B0                                    | B1          | B2          | B3          | B4          | B5                                   | C0          | C1          | C2          | C3          | C4                    | C5          | H1          | H2          | H3          | H4          | H5          |
|  |                    |                  | Seule                                | Marié et le conjoint ne travaille pas |             |             |             |             | Marié et les 2 conjoints travaillent |             |             |             |             | Famille monoparentale |             |             |             |             |             |             |
|  |                    |                  | %                                    | 0 enf.<br>%                           | 1 enf.<br>% | 2 enf.<br>% | 3 enf.<br>% | 4 enf.<br>% | 5 enf.<br>%                          | 0 enf.<br>% | 1 enf.<br>% | 2 enf.<br>% | 3 enf.<br>% | 4 enf.<br>%           | 5 enf.<br>% | 1 enf.<br>% | 2 enf.<br>% | 3 enf.<br>% | 4 enf.<br>% | 5 enf.<br>% |
| 201'000 - 201'599                        | 16'750 - 16'799.95 | 93.06 - 93.32    | 23.52                                | 17.97                                 | 15.35       | 12.80       | 10.34       | 7.93        | 5.62                                 | 21.68       | 20.10       | 18.48       | 16.83       | 15.13                 | 13.41       | 16.50       | 13.92       | 11.41       | 8.97        | 6.59        |
| 201'600 - 202'199                        | 16'800 - 16'849.95 | 93.33 - 93.60    | 23.55                                | 18.02                                 | 15.41       | 12.86       | 10.41       | 8.00        | 5.68                                 | 21.72       | 20.14       | 18.53       | 16.88       | 15.19                 | 13.48       | 16.55       | 13.98       | 11.47       | 9.03        | 6.65        |
| 202'200 - 202'799                        | 16'850 - 16'899.95 | 93.61 - 93.88    | 23.58                                | 18.07                                 | 15.47       | 12.92       | 10.47       | 8.07        | 5.75                                 | 21.75       | 20.17       | 18.57       | 16.93       | 15.24                 | 13.53       | 16.61       | 14.04       | 11.53       | 9.10        | 6.72        |
| 202'800 - 203'399                        | 16'900 - 16'949.95 | 93.89 - 94.16    | 23.61                                | 18.12                                 | 15.53       | 12.98       | 10.53       | 8.13        | 5.81                                 | 21.78       | 20.21       | 18.61       | 16.98       | 15.29                 | 13.59       | 16.66       | 14.10       | 11.59       | 9.16        | 6.79        |
| 203'400 - 203'999                        | 16'950 - 16'999.95 | 94.17 - 94.43    | 23.65                                | 18.17                                 | 15.58       | 13.04       | 10.59       | 8.20        | 5.88                                 | 21.81       | 20.25       | 18.65       | 17.02       | 15.34                 | 13.64       | 16.72       | 14.16       | 11.65       | 9.23        | 6.86        |
| 204'000 - 204'599                        | 17'000 - 17'049.95 | 94.44 - 94.71    | 23.68                                | 18.23                                 | 15.64       | 13.10       | 10.65       | 8.26        | 5.95                                 | 21.84       | 20.29       | 18.70       | 17.07       | 15.40                 | 13.70       | 16.78       | 14.23       | 11.71       | 9.29        | 6.93        |
| 204'600 - 205'199                        | 17'050 - 17'099.95 | 94.72 - 94.99    | 23.71                                | 18.28                                 | 15.69       | 13.16       | 10.71       | 8.33        | 6.01                                 | 21.88       | 20.32       | 18.74       | 17.12       | 15.45                 | 13.76       | 16.83       | 14.28       | 11.77       | 9.36        | 6.99        |
| 205'200 - 205'799                        | 17'100 - 17'149.95 | 95.00 - 95.27    | 23.75                                | 18.33                                 | 15.75       | 13.22       | 10.77       | 8.39        | 6.08                                 | 21.91       | 20.36       | 18.78       | 17.16       | 15.50                 | 13.81       | 16.88       | 14.34       | 11.83       | 9.42        | 7.06        |
| 205'800 - 206'399                        | 17'150 - 17'199.95 | 95.28 - 95.55    | 23.78                                | 18.38                                 | 15.81       | 13.28       | 10.84       | 8.46        | 6.14                                 | 21.94       | 20.40       | 18.82       | 17.21       | 15.55                 | 13.87       | 16.94       | 14.41       | 11.90       | 9.48        | 7.12        |
| 206'400 - 206'999                        | 17'200 - 17'249.95 | 95.56 - 95.82    | 23.82                                | 18.43                                 | 15.86       | 13.34       | 10.90       | 8.52        | 6.21                                 | 21.97       | 20.43       | 18.86       | 17.26       | 15.60                 | 13.92       | 16.99       | 14.46       | 11.96       | 9.55        | 7.19        |
| 207'000 - 207'599                        | 17'250 - 17'299.95 | 95.83 - 96.10    | 23.85                                | 18.47                                 | 15.91       | 13.40       | 10.96       | 8.58        | 6.27                                 | 22.00       | 20.47       | 18.90       | 17.30       | 15.65                 | 13.97       | 17.04       | 14.52       | 12.02       | 9.61        | 7.25        |
| 207'600 - 208'199                        | 17'300 - 17'349.95 | 96.11 - 96.38    | 23.88                                | 18.53                                 | 15.97       | 13.47       | 11.02       | 8.65        | 6.34                                 | 22.04       | 20.51       | 18.95       | 17.35       | 15.71                 | 14.03       | 17.10       | 14.58       | 12.08       | 9.67        | 7.32        |
| 208'200 - 208'799                        | 17'350 - 17'399.95 | 96.39 - 96.66    | 23.92                                | 18.58                                 | 16.02       | 13.53       | 11.08       | 8.71        | 6.41                                 | 22.07       | 20.54       | 18.99       | 17.39       | 15.76                 | 14.09       | 17.15       | 14.64       | 12.14       | 9.73        | 7.39        |
| 208'800 - 209'399                        | 17'400 - 17'449.95 | 96.67 - 96.93    | 23.95                                | 18.62                                 | 16.08       | 13.59       | 11.14       | 8.78        | 6.47                                 | 22.10       | 20.58       | 19.02       | 17.44       | 15.81                 | 14.14       | 17.20       | 14.69       | 12.21       | 9.80        | 7.45        |
| 209'400 - 209'999                        | 17'450 - 17'499.95 | 96.94 - 97.21    | 23.98                                | 18.67                                 | 16.13       | 13.65       | 11.20       | 8.84        | 6.54                                 | 22.13       | 20.61       | 19.07       | 17.49       | 15.86                 | 14.20       | 17.26       | 14.75       | 12.27       | 9.86        | 7.52        |
| 210'000 - 210'599                        | 17'500 - 17'549.95 | 97.22 - 97.49    | 24.01                                | 18.72                                 | 16.18       | 13.71       | 11.26       | 8.90        | 6.61                                 | 22.16       | 20.65       | 19.11       | 17.53       | 15.91                 | 14.25       | 17.31       | 14.81       | 12.34       | 9.92        | 7.58        |
| 210'600 - 211'199                        | 17'550 - 17'599.95 | 97.50 - 97.77    | 24.04                                | 18.77                                 | 16.24       | 13.77       | 11.32       | 8.97        | 6.67                                 | 22.19       | 20.68       | 19.15       | 17.57       | 15.96                 | 14.30       | 17.36       | 14.86       | 12.40       | 9.99        | 7.65        |
| 211'200 - 211'799                        | 17'600 - 17'649.95 | 97.78 - 98.05    | 24.08                                | 18.82                                 | 16.29       | 13.83       | 11.39       | 9.03        | 6.74                                 | 22.22       | 20.72       | 19.19       | 17.62       | 16.01                 | 14.36       | 17.42       | 14.93       | 12.47       | 10.05       | 7.72        |
| 211'800 - 212'399                        | 17'650 - 17'699.95 | 98.06 - 98.32    | 24.11                                | 18.86                                 | 16.35       | 13.89       | 11.45       | 9.09        | 6.80                                 | 22.25       | 20.75       | 19.23       | 17.66       | 16.06                 | 14.41       | 17.46       | 14.98       | 12.53       | 10.11       | 7.78        |
| 212'400 - 212'999                        | 17'700 - 17'749.95 | 98.33 - 98.60    | 24.14                                | 18.91                                 | 16.40       | 13.95       | 11.51       | 9.15        | 6.86                                 | 22.28       | 20.79       | 19.26       | 17.71       | 16.10                 | 14.46       | 17.51       | 15.03       | 12.59       | 10.17       | 7.85        |
| 213'000 - 213'599                        | 17'750 - 17'799.95 | 98.61 - 98.88    | 24.17                                | 18.96                                 | 16.46       | 14.01       | 11.57       | 9.22        | 6.93                                 | 22.32       | 20.83       | 19.31       | 17.75       | 16.16                 | 14.51       | 17.57       | 15.09       | 12.65       | 10.24       | 7.92        |
| 213'600 - 214'199                        | 17'800 - 17'849.95 | 98.89 - 99.16    | 24.20                                | 19.00                                 | 16.51       | 14.06       | 11.63       | 9.28        | 6.99                                 | 22.34       | 20.86       | 19.34       | 17.79       | 16.20                 | 14.56       | 17.62       | 15.15       | 12.71       | 10.30       | 7.98        |
| 214'200 - 214'799                        | 17'850 - 17'899.95 | 99.17 - 99.43    | 24.23                                | 19.05                                 | 16.56       | 14.12       | 11.69       | 9.34        | 7.06                                 | 22.37       | 20.89       | 19.38       | 17.84       | 16.25                 | 14.61       | 17.66       | 15.20       | 12.77       | 10.36       | 8.04        |
| 214'800 - 215'399                        | 17'900 - 17'949.95 | 99.44 - 99.71    | 24.26                                | 19.09                                 | 16.61       | 14.18       | 11.76       | 9.41        | 7.12                                 | 22.41       | 20.93       | 19.42       | 17.88       | 16.30                 | 14.67       | 17.71       | 15.25       | 12.83       | 10.42       | 8.11        |
| 215'400 - 215'999                        | 17'950 - 17'999.95 | 99.72 - 99.99    | 24.30                                | 19.14                                 | 16.67       | 14.24       | 11.83       | 9.47        | 7.19                                 | 22.43       | 20.96       | 19.46       | 17.92       | 16.35                 | 14.72       | 17.77       | 15.31       | 12.90       | 10.49       | 8.17        |
| 216'000 - 216'599                        | 18'000 - 18'049.95 | 100.00 - 100.27  | 24.32                                | 19.19                                 | 16.72       | 14.29       | 11.89       | 9.53        | 7.25                                 | 22.46       | 20.99       | 19.50       | 17.97       | 16.39                 | 14.77       | 17.81       | 15.36       | 12.96       | 10.56       | 8.24        |
| 216'600 - 217'199                        | 18'050 - 18'099.95 | 100.28 - 100.55  | 24.35                                | 19.23                                 | 16.77       | 14.35       | 11.95       | 9.59        | 7.32                                 | 22.50       | 21.03       | 19.54       | 18.01       | 16.44                 | 14.83       | 17.86       | 15.41       | 13.01       | 10.62       | 8.30        |
| 217'200 - 217'799                        | 18'100 - 18'149.95 | 100.56 - 100.82  | 24.39                                | 19.28                                 | 16.82       | 14.41       | 12.02       | 9.66        | 7.39                                 | 22.52       | 21.06       | 19.57       | 18.05       | 16.49                 | 14.88       | 17.91       | 15.47       | 13.08       | 10.69       | 8.37        |
| 217'800 - 218'399                        | 18'150 - 18'199.95 | 100.83 - 101.10  | 24.42                                | 19.32                                 | 16.87       | 14.46       | 12.08       | 9.72        | 7.45                                 | 22.55       | 21.09       | 19.61       | 18.09       | 16.54                 | 14.93       | 17.96       | 15.52       | 13.14       | 10.75       | 8.43        |
| 218'400 - 218'999                        | 18'200 - 18'249.95 | 101.11 - 101.38  | 24.44                                | 19.36                                 | 16.92       | 14.52       | 12.14       | 9.78        | 7.51                                 | 22.58       | 21.13       | 19.65       | 18.13       | 16.58                 | 14.98       | 18.01       | 15.57       | 13.19       | 10.81       | 8.50        |
| 219'000 - 219'599                        | 18'250 - 18'299.95 | 101.39 - 101.66  | 24.48                                | 19.41                                 | 16.98       | 14.57       | 12.20       | 9.85        | 7.58                                 | 22.61       | 21.16       | 19.69       | 18.18       | 16.63                 | 15.03       | 18.06       | 15.63       | 13.26       | 10.88       | 8.56        |
| 219'600 - 220'199                        | 18'300 - 18'349.95 | 101.67 - 101.93  | 24.50                                | 19.45                                 | 17.03       | 14.63       | 12.26       | 9.91        | 7.65                                 | 22.64       | 21.19       | 19.72       | 18.22       | 16.67                 | 15.08       | 18.10       | 15.68       | 13.31       | 10.95       | 8.63        |
| 220'200 - 220'799                        | 18'350 - 18'399.95 | 101.94 - 102.21  | 24.53                                | 19.49                                 | 17.07       | 14.68       | 12.32       | 9.97        | 7.71                                 | 22.67       | 21.23       | 19.76       | 18.26       | 16.72                 | 15.13       | 18.15       | 15.73       | 13.37       | 11.01       | 8.69        |
| 220'800 - 221'399                        | 18'400 - 18'449.95 | 102.22 - 102.49  | 24.57                                | 19.54                                 | 17.13       | 14.74       | 12.39       | 10.04       | 7.77                                 | 22.70       | 21.26       | 19.80       | 18.30       | 16.77                 | 15.19       | 18.20       | 15.79       | 13.43       | 11.08       | 8.75        |
| 221'400 - 221'999                        | 18'450 - 18'499.95 | 102.50 - 102.77  | 24.60                                | 19.58                                 | 17.18       | 14.79       | 12.44       | 10.10       | 7.84                                 | 22.73       | 21.29       | 19.83       | 18.34       | 16.81                 | 15.23       | 18.25       | 15.84       | 13.49       | 11.14       | 8.82        |
| 222'000 - 222'599                        | 18'500 - 18'549.95 | 102.78 - 103.05  | 24.63                                | 19.62                                 | 17.22       | 14.84       | 12.50       | 10.16       | 7.90                                 | 22.75       | 21.32       | 19.87       | 18.38       | 16.86                 | 15.28       | 18.29       | 15.89       | 13.54       | 11.20       | 8.88        |
| 222'600 - 223'199                        | 18'550 - 18'599.95 | 103.06 - 103.32  | 24.67                                | 19.67                                 | 17.28       | 14.90       | 12.57       | 10.23       | 7.97                                 | 22.78       | 21.36       | 19.91       | 18.43       | 16.90                 | 15.34       | 18.34       | 15.95       | 13.60       | 11.27       | 8.95        |
| 223'200 - 223'799                        | 18'600 - 18'649.95 | 103.33 - 103.60  | 24.70                                | 19.71                                 | 17.32       | 14.95       | 12.62       | 10.30       | 8.03                                 | 22.81       | 21.39       | 19.94       | 18.46       | 16.95                 | 15.38       | 18.38       | 16.00       | 13.66       | 11.33       | 9.01        |
| 223'800 - 224'399                        | 18'650 - 18'699.95 | 103.61 - 103.88  | 24.74                                | 19.75                                 | 17.37       | 15.00       | 12.68       | 10.36       | 8.09                                 | 22.84       | 21.42       | 19.98       | 18.50       | 16.99                 | 15.43       | 18.43       | 16.05       | 13.71       | 11.39       | 9.08        |
| 224'400 - 224'999                        | 18'700 - 18'749.95 | 103.89 - 104.16  | 24.77                                | 19.80                                 | 17.42       | 15.06       | 12.74       | 10.43       | 8.16                                 | 22.87       | 21.45       | 20.02       | 18.55       | 17.04                 | 15.49       | 18.48       | 16.10       | 13.77       | 11.46       | 9.15        |
| 225'000 - 225'599                        | 18'750 - 18'799.95 | 104.17 - 104.43  | 24.80                                | 19.84                                 | 17.47       | 15.11       | 12.80       | 10.49       | 8.22                                 | 22.89       | 21.48       | 20.05       | 18.58       | 17.08                 | 15.53       | 18.52       | 16.15       | 13.83       | 11.52       | 9.21        |
| 225'600 - 226'199                        | 18'800 - 18'849.95 | 104.44 - 104.71  | 24.84                                | 19.88                                 | 17.52       | 15.16       | 12.86       | 10.55       | 8.29                                 | 22.92       | 21.51       | 20.08       | 18.62       | 17.12                 | 15.58       | 18.57       | 16.20       | 13.88       | 11.58       | 9.27        |
| 226'200 - 226'799                        | 18'850 - 18'899.95 | 104.72 - 104.99  | 24.87                                | 19.92                                 | 17.57       | 15.22       | 12.92       | 10.62       | 8.35                                 | 22.95       | 21.55       | 20.12       | 18.67       | 17.17                 | 15.63       | 18.61       | 16.26       | 13.94       | 11.64       | 9.35        |
| 226'800 - 227'399                        | 18'900 - 18'949.95 | 105.00 - 105.27  | 24.90                                | 19.96                                 | 17.61       | 15.27       | 12.98       | 10.68       | 8.41                                 | 22.98       | 21.58       | 20.16       | 18.70       | 17.21                 | 15.68       | 18.66       | 16.31       | 13.99       | 11.70       | 9.41        |
| 227'400 - 227'999                        | 18'950 - 18'999.95 | 105.28 - 105.55  | 24.93                                | 20.00                                 | 17.66       | 15.32       | 13.03       | 10.75       | 8.48                                 | 23.00       | 21.61       | 20.19       | 18.74       | 17.26                 | 15.73       | 18.70       | 16.36       | 14.05       | 11.76       | 9.48        |
| 228'000 - 228'599                        | 19'000 - 19'049.95 | 105.56 - 105.82  | 24.97                                | 20.05                                 | 17.71       | 15.37       | 13.09       | 10.81       | 8.55                                 | 23.03       | 21.64       | 20.23       | 18.78       | 17.30                 | 15.78       | 18.75       | 16.41       | 14.10       | 11.83       | 9.55        |
| 228'600 - 229'199                        | 19'050 - 19'099.95 | 105.83 - 106.10  | 25.00                                | 20.09                                 | 17.75       | 15.42       | 13.15       | 10.87       | 8.61                                 | 23.06       | 21.67       | 20.26       | 18.82       | 17.34                 | 15.82       | 18.79       | 16.46       | 14.16       | 11.88       | 9.61        |
| 229'200 - 229'799                        | 19'100 - 19'149.95 | 106.11 - 106.38  | 25.03                                | 20.12                                 | 17.80       | 15.47       | 13.20       | 10.93       | 8.67                                 | 23.08       | 21.70       | 20.29       | 18.86       | 17.39                 | 15.87       | 18.83       | 16.51       | 14.21       | 11.94       | 9.67        |

| TRANCHES BAREMES IMPOTS A LA SOURCE 2024 |                    |                  |       |                                       | TAUX BAREMES IMPOTS A LA SOURCE 2024 |             |             |             |                                      |             |             |             |             |                       |             |             |             |             |             |             |  |
|--|--------------------|------------------|-------|---------------------------------------|--------------------------------------|-------------|-------------|-------------|--------------------------------------|-------------|-------------|-------------|-------------|-----------------------|-------------|-------------|-------------|-------------|-------------|-------------|--|
| Année<br>fr.                             | Mois<br>fr.        | A l'heure<br>fr. | A0    | B0                                    | B1                                   | B2          | B3          | B4          | B5                                   | C0          | C1          | C2          | C3          | C4                    | C5          | H1          | H2          | H3          | H4          | H5          |  |
|  |                    |                  | Seule | Marié et le conjoint ne travaille pas |                                      |             |             |             | Marié et les 2 conjoints travaillent |             |             |             |             | Famille monoparentale |             |             |             |             |             |             |  |
|  |                    |                  | %     | 0 enf.<br>%                           | 1 enf.<br>%                          | 2 enf.<br>% | 3 enf.<br>% | 4 enf.<br>% | 5 enf.<br>%                          | 0 enf.<br>% | 1 enf.<br>% | 2 enf.<br>% | 3 enf.<br>% | 4 enf.<br>%           | 5 enf.<br>% | 1 enf.<br>% | 2 enf.<br>% | 3 enf.<br>% | 4 enf.<br>% | 5 enf.<br>% |  |
| 229'800 - 230'399                        | 19'150 - 19'199.95 | 106.39 - 106.66  | 25.06 | 20.16                                 | 17.84                                | 15.52       | 13.26       | 10.99       | 8.74                                 | 23.11       | 21.73       | 20.33       | 18.90       | 17.43                 | 15.92       | 18.87       | 16.55       | 14.26       | 12.00       | 9.74        |  |
| 230'400 - 230'999                        | 19'200 - 19'249.95 | 106.67 - 106.93  | 25.10 | 20.21                                 | 17.89                                | 15.58       | 13.32       | 11.06       | 8.81                                 | 23.14       | 21.76       | 20.36       | 18.94       | 17.47                 | 15.97       | 18.92       | 16.61       | 14.32       | 12.06       | 9.81        |  |
| 231'000 - 231'599                        | 19'250 - 19'299.95 | 106.94 - 107.21  | 25.13 | 20.24                                 | 17.94                                | 15.63       | 13.37       | 11.12       | 8.87                                 | 23.16       | 21.79       | 20.40       | 18.97       | 17.51                 | 16.01       | 18.96       | 16.65       | 14.37       | 12.12       | 9.87        |  |
| 231'600 - 232'199                        | 19'300 - 19'349.95 | 107.22 - 107.49  | 25.17 | 20.28                                 | 17.98                                | 15.68       | 13.42       | 11.18       | 8.94                                 | 23.19       | 21.83       | 20.43       | 19.01       | 17.56                 | 16.06       | 19.00       | 16.70       | 14.42       | 12.18       | 9.93        |  |
| 232'200 - 232'799                        | 19'350 - 19'399.95 | 107.50 - 107.77  | 25.20 | 20.32                                 | 18.03                                | 15.73       | 13.48       | 11.24       | 9.01                                 | 23.22       | 21.85       | 20.47       | 19.05       | 17.60                 | 16.11       | 19.05       | 16.75       | 14.48       | 12.24       | 10.00       |  |
| 232'800 - 233'399                        | 19'400 - 19'449.95 | 107.78 - 108.05  | 25.23 | 20.36                                 | 18.07                                | 15.78       | 13.53       | 11.30       | 9.07                                 | 23.24       | 21.88       | 20.50       | 19.09       | 17.64                 | 16.15       | 19.09       | 16.80       | 14.53       | 12.29       | 10.06       |  |
| 233'400 - 233'999                        | 19'450 - 19'499.95 | 108.06 - 108.32  | 25.26 | 20.40                                 | 18.12                                | 15.83       | 13.59       | 11.36       | 9.13                                 | 23.27       | 21.91       | 20.53       | 19.12       | 17.68                 | 16.19       | 19.13       | 16.85       | 14.58       | 12.35       | 10.12       |  |
| 234'000 - 234'599                        | 19'500 - 19'549.95 | 108.33 - 108.60  | 25.30 | 20.44                                 | 18.16                                | 15.89       | 13.64       | 11.42       | 9.20                                 | 23.30       | 21.94       | 20.57       | 19.16       | 17.72                 | 16.24       | 19.18       | 16.90       | 14.63       | 12.41       | 10.19       |  |
| 234'600 - 235'199                        | 19'550 - 19'599.95 | 108.61 - 108.88  | 25.33 | 20.48                                 | 18.21                                | 15.94       | 13.70       | 11.48       | 9.27                                 | 23.32       | 21.97       | 20.60       | 19.20       | 17.76                 | 16.29       | 19.22       | 16.94       | 14.68       | 12.47       | 10.25       |  |
| 235'200 - 235'799                        | 19'600 - 19'649.95 | 108.89 - 109.16  | 25.36 | 20.52                                 | 18.25                                | 15.98       | 13.75       | 11.54       | 9.33                                 | 23.35       | 22.00       | 20.63       | 19.23       | 17.80                 | 16.33       | 19.26       | 16.99       | 14.73       | 12.52       | 10.31       |  |
| 235'800 - 236'399                        | 19'650 - 19'749.95 | 109.17 - 109.71  | 25.41 | 20.57                                 | 18.32                                | 16.06       | 13.83       | 11.63       | 9.43                                 | 23.39       | 22.04       | 20.68       | 19.29       | 17.86                 | 16.40       | 19.32       | 17.06       | 14.81       | 12.61       | 10.41       |  |
| 237'000 - 238'199                        | 19'750 - 19'849.95 | 109.72 - 110.27  | 25.48 | 20.65                                 | 18.40                                | 16.16       | 13.94       | 11.75       | 9.56                                 | 23.44       | 22.10       | 20.75       | 19.36       | 17.95                 | 16.49       | 19.40       | 17.16       | 14.91       | 12.72       | 10.53       |  |
| 238'200 - 239'399                        | 19'850 - 19'949.95 | 110.28 - 110.82  | 25.54 | 20.73                                 | 18.49                                | 16.26       | 14.04       | 11.86       | 9.69                                 | 23.49       | 22.16       | 20.81       | 19.44       | 18.03                 | 16.58       | 19.48       | 17.25       | 15.02       | 12.83       | 10.65       |  |
| 239'400 - 240'599                        | 19'950 - 20'049.95 | 110.83 - 111.38  | 25.60 | 20.80                                 | 18.57                                | 16.35       | 14.14       | 11.98       | 9.81                                 | 23.54       | 22.22       | 20.87       | 19.51       | 18.10                 | 16.67       | 19.56       | 17.34       | 15.11       | 12.94       | 10.77       |  |
| 240'600 - 241'799                        | 20'050 - 20'149.95 | 111.39 - 111.93  | 25.66 | 20.87                                 | 18.66                                | 16.45       | 14.25       | 12.09       | 9.93                                 | 23.59       | 22.27       | 20.94       | 19.58       | 18.18                 | 16.75       | 19.64       | 17.43       | 15.22       | 13.05       | 10.89       |  |
| 241'800 - 242'999                        | 20'150 - 20'249.95 | 111.94 - 112.49  | 25.73 | 20.95                                 | 18.75                                | 16.54       | 14.35       | 12.20       | 10.06                                | 23.65       | 22.33       | 21.00       | 19.65       | 18.26                 | 16.84       | 19.72       | 17.52       | 15.32       | 13.16       | 11.01       |  |
| 243'000 - 244'199                        | 20'250 - 20'349.95 | 112.50 - 113.05  | 25.78 | 21.01                                 | 18.82                                | 16.63       | 14.45       | 12.31       | 10.18                                | 23.69       | 22.39       | 21.06       | 19.72       | 18.34                 | 16.92       | 19.80       | 17.61       | 15.42       | 13.26       | 11.13       |  |
| 244'200 - 245'399                        | 20'350 - 20'449.95 | 113.06 - 113.60  | 25.85 | 21.09                                 | 18.91                                | 16.73       | 14.55       | 12.42       | 10.30                                | 23.75       | 22.44       | 21.13       | 19.79       | 18.42                 | 17.01       | 19.88       | 17.70       | 15.52       | 13.37       | 11.24       |  |
| 245'400 - 246'599                        | 20'450 - 20'549.95 | 113.61 - 114.16  | 25.90 | 21.15                                 | 18.99                                | 16.82       | 14.65       | 12.53       | 10.41                                | 23.80       | 22.50       | 21.19       | 19.86       | 18.49                 | 17.10       | 19.95       | 17.78       | 15.61       | 13.47       | 11.35       |  |
| 246'600 - 247'799                        | 20'550 - 20'649.95 | 114.17 - 114.71  | 25.96 | 21.23                                 | 19.07                                | 16.91       | 14.75       | 12.64       | 10.53                                | 23.85       | 22.55       | 21.25       | 19.92       | 18.57                 | 17.18       | 20.03       | 17.87       | 15.71       | 13.57       | 11.47       |  |
| 247'800 - 248'999                        | 20'650 - 20'749.95 | 114.72 - 115.27  | 26.02 | 21.30                                 | 19.15                                | 17.00       | 14.85       | 12.75       | 10.65                                | 23.90       | 22.61       | 21.31       | 19.99       | 18.64                 | 17.26       | 20.10       | 17.96       | 15.81       | 13.68       | 11.58       |  |
| 249'000 - 250'199                        | 20'750 - 20'849.95 | 115.28 - 115.82  | 26.08 | 21.36                                 | 19.22                                | 17.09       | 14.95       | 12.85       | 10.77                                | 23.95       | 22.66       | 21.37       | 20.06       | 18.71                 | 17.34       | 20.17       | 18.04       | 15.90       | 13.78       | 11.69       |  |
| 250'200 - 251'399                        | 20'850 - 20'949.95 | 115.83 - 116.38  | 26.14 | 21.43                                 | 19.30                                | 17.18       | 15.05       | 12.96       | 10.88                                | 24.00       | 22.71       | 21.43       | 20.12       | 18.79                 | 17.42       | 20.25       | 18.12       | 15.99       | 13.88       | 11.80       |  |
| 251'400 - 252'599                        | 20'950 - 21'049.95 | 116.39 - 116.93  | 26.19 | 21.50                                 | 19.38                                | 17.27       | 15.15       | 13.06       | 11.00                                | 24.05       | 22.76       | 21.49       | 20.19       | 18.86                 | 17.50       | 20.32       | 18.21       | 16.09       | 13.98       | 11.92       |  |
| 252'600 - 253'799                        | 21'050 - 21'149.95 | 116.94 - 117.49  | 26.25 | 21.56                                 | 19.46                                | 17.35       | 15.24       | 13.16       | 11.11                                | 24.10       | 22.81       | 21.54       | 20.25       | 18.93                 | 17.58       | 20.39       | 18.29       | 16.18       | 14.08       | 12.02       |  |
| 253'800 - 254'999                        | 21'150 - 21'249.95 | 117.50 - 118.05  | 26.30 | 21.63                                 | 19.53                                | 17.44       | 15.34       | 13.27       | 11.22                                | 24.15       | 22.87       | 21.60       | 20.32       | 19.01                 | 17.66       | 20.47       | 18.37       | 16.27       | 14.17       | 12.13       |  |
| 255'000 - 256'199                        | 21'250 - 21'349.95 | 118.06 - 118.60  | 26.36 | 21.70                                 | 19.61                                | 17.52       | 15.44       | 13.37       | 11.33                                | 24.19       | 22.92       | 21.66       | 20.38       | 19.08                 | 17.74       | 20.54       | 18.45       | 16.36       | 14.28       | 12.24       |  |
| 256'200 - 257'399                        | 21'350 - 21'449.95 | 118.61 - 119.16  | 26.41 | 21.76                                 | 19.68                                | 17.60       | 15.53       | 13.46       | 11.44                                | 24.24       | 22.97       | 21.72       | 20.45       | 19.15                 | 17.82       | 20.60       | 18.53       | 16.45       | 14.37       | 12.34       |  |
| 257'400 - 258'599                        | 21'450 - 21'549.95 | 119.17 - 119.71  | 26.47 | 21.83                                 | 19.76                                | 17.69       | 15.62       | 13.57       | 11.55                                | 24.29       | 23.02       | 21.78       | 20.51       | 19.22                 | 17.89       | 20.68       | 18.61       | 16.54       | 14.47       | 12.44       |  |
| 258'600 - 259'799                        | 21'550 - 21'649.95 | 119.72 - 120.27  | 26.52 | 21.89                                 | 19.83                                | 17.77       | 15.71       | 13.66       | 11.65                                | 24.34       | 23.08       | 21.83       | 20.57       | 19.29                 | 17.97       | 20.74       | 18.68       | 16.62       | 14.57       | 12.55       |  |
| 259'800 - 260'999                        | 21'650 - 21'749.95 | 120.28 - 120.82  | 26.57 | 21.95                                 | 19.90                                | 17.85       | 15.80       | 13.76       | 11.76                                | 24.38       | 23.13       | 21.89       | 20.63       | 19.35                 | 18.04       | 20.81       | 18.76       | 16.71       | 14.66       | 12.65       |  |
| 261'000 - 262'199                        | 21'750 - 21'849.95 | 120.83 - 121.38  | 26.63 | 22.01                                 | 19.97                                | 17.94       | 15.90       | 13.86       | 11.87                                | 24.43       | 23.18       | 21.94       | 20.70       | 19.42                 | 18.12       | 20.88       | 18.84       | 16.80       | 14.76       | 12.75       |  |
| 262'200 - 263'399                        | 21'850 - 21'949.95 | 121.39 - 121.93  | 26.68 | 22.07                                 | 20.04                                | 18.01       | 15.98       | 13.95       | 11.97                                | 24.47       | 23.23       | 22.00       | 20.75       | 19.49                 | 18.19       | 20.94       | 18.91       | 16.88       | 14.85       | 12.85       |  |
| 263'400 - 264'599                        | 21'950 - 22'049.95 | 121.94 - 122.49  | 26.73 | 22.14                                 | 20.11                                | 18.09       | 16.07       | 14.05       | 12.07                                | 24.52       | 23.28       | 22.05       | 20.82       | 19.56                 | 18.27       | 21.01       | 18.99       | 16.97       | 14.95       | 12.95       |  |
| 264'600 - 265'799                        | 22'050 - 22'149.95 | 122.50 - 123.05  | 26.78 | 22.20                                 | 20.19                                | 18.17       | 16.16       | 14.15       | 12.18                                | 24.56       | 23.33       | 22.11       | 20.88       | 19.62                 | 18.34       | 21.08       | 19.07       | 17.06       | 15.04       | 13.05       |  |
| 265'800 - 266'999                        | 22'150 - 22'249.95 | 123.06 - 123.60  | 26.83 | 22.26                                 | 20.25                                | 18.25       | 16.25       | 14.24       | 12.28                                | 24.61       | 23.38       | 22.16       | 20.93       | 19.69                 | 18.41       | 21.14       | 19.14       | 17.14       | 15.13       | 13.15       |  |
| 267'000 - 268'199                        | 22'250 - 22'349.95 | 123.61 - 124.16  | 26.88 | 22.32                                 | 20.32                                | 18.33       | 16.33       | 14.34       | 12.38                                | 24.65       | 23.43       | 22.21       | 21.00       | 19.75                 | 18.49       | 21.21       | 19.21       | 17.22       | 15.23       | 13.24       |  |
| 268'200 - 269'399                        | 22'350 - 22'449.95 | 124.17 - 124.71  | 26.93 | 22.38                                 | 20.39                                | 18.41       | 16.42       | 14.44       | 12.48                                | 24.70       | 23.48       | 22.27       | 21.06       | 19.82                 | 18.56       | 21.27       | 19.29       | 17.30       | 15.32       | 13.34       |  |
| 269'400 - 270'599                        | 22'450 - 22'549.95 | 124.72 - 125.27  | 26.98 | 22.43                                 | 20.46                                | 18.48       | 16.50       | 14.53       | 12.58                                | 24.74       | 23.53       | 22.32       | 21.11       | 19.88                 | 18.63       | 21.33       | 19.36       | 17.38       | 15.40       | 13.43       |  |
| 270'600 - 271'799                        | 22'550 - 22'649.95 | 125.28 - 125.82  | 27.03 | 22.49                                 | 20.52                                | 18.56       | 16.59       | 14.62       | 12.68                                | 24.78       | 23.58       | 22.37       | 21.17       | 19.95                 | 18.70       | 21.40       | 19.43       | 17.46       | 15.50       | 13.53       |  |
| 271'800 - 272'999                        | 22'650 - 22'749.95 | 125.83 - 126.38  | 27.08 | 22.55                                 | 20.59                                | 18.63       | 16.67       | 14.72       | 12.78                                | 24.83       | 23.63       | 22.42       | 21.23       | 20.01                 | 18.77       | 21.46       | 19.50       | 17.54       | 15.59       | 13.63       |  |
| 273'000 - 274'199                        | 22'750 - 22'849.95 | 126.39 - 126.93  | 27.13 | 22.60                                 | 20.65                                | 18.70       | 16.75       | 14.80       | 12.87                                | 24.87       | 23.68       | 22.47       | 21.28       | 20.07                 | 18.84       | 21.52       | 19.57       | 17.62       | 15.67       | 13.72       |  |
| 274'200 - 275'399                        | 22'850 - 22'949.95 | 126.94 - 127.49  | 27.17 | 22.66                                 | 20.72                                | 18.78       | 16.84       | 14.90       | 12.97                                | 24.91       | 23.73       | 22.52       | 21.34       | 20.14                 | 18.91       | 21.58       | 19.64       | 17.70       | 15.76       | 13.82       |  |
| 275'400 - 276'599                        | 22'950 - 23'049.95 | 127.50 - 128.05  | 27.22 | 22.72                                 | 20.78                                | 18.85       | 16.92       | 14.98       | 13.06                                | 24.96       | 23.78       | 22.58       | 21.40       | 20.20                 | 18.97       | 21.64       | 19.71       | 17.77       | 15.84       | 13.91       |  |
| 276'600 - 277'799                        | 23'050 - 23'149.95 | 128.06 - 128.60  | 27.27 | 22.77                                 | 20.85                                | 18.92       | 17.00       | 15.07       | 13.15                                | 25.00       | 23.82       | 22.63       | 21.45       | 20.26                 | 19.04       | 21.70       | 19.78       | 17.85       | 15.93       | 14.00       |  |
| 277'800 - 278'999                        | 23'150 - 23'249.95 | 128.61 - 129.16  | 27.32 | 22.83                                 | 20.91                                | 19.00       | 17.08       | 15.16       | 13.25                                | 25.04       | 23.87       | 22.68       | 21.51       | 20.32                 | 19.11       | 21.76       | 19.85       | 17.93       | 16.01       | 14.10       |  |
| 279'000 - 280'199                        | 23'250 - 23'349.95 | 129.17 - 129.71  | 27.36 | 22.88                                 | 20.97                                | 19.06       | 17.16       | 15.25       | 13.34                                | 25.08       | 23.91       | 22.73       | 21.56       | 20.38                 | 19.17       | 21.82       | 19.91       | 18.00       | 16.09       | 14.19       |  |
| 280'200 - 281'399                        | 23'350 - 23'449.95 | 129.72 - 130.27  | 27.41 | 22.94                                 | 21.04                                | 19.14       | 17.24       | 15.34       | 13.44                                | 25.12       | 23.96       | 22.78       | 21.61       | 20.44                 | 19.24       | 21.88       | 19.98       | 18.08       | 16.18       | 14.28       |  |

| TRANCHES BAREMES IMPOTS A LA SOURCE 2024 |                    |                  |       |                                       |             | TAUX BAREMES IMPOTS A LA SOURCE 2024 |             |             |                                      |             |             |             |             |                       |             |             |             |             |             |             |  |
|--|--------------------|------------------|-------|---------------------------------------|-------------|--------------------------------------|-------------|-------------|--------------------------------------|-------------|-------------|-------------|-------------|-----------------------|-------------|-------------|-------------|-------------|-------------|-------------|--|
| Année<br>fr.                             | Mois<br>fr.        | A l'heure<br>fr. | A0    | B0                                    | B1          | B2                                   | B3          | B4          | B5                                   | C0          | C1          | C2          | C3          | C4                    | C5          | H1          | H2          | H3          | H4          | H5          |  |
|  |                    |                  | Seule | Marié et le conjoint ne travaille pas |             |                                      |             |             | Marié et les 2 conjoints travaillent |             |             |             |             | Famille monoparentale |             |             |             |             |             |             |  |
|  |                    |                  | %     | 0 enf.<br>%                           | 1 enf.<br>% | 2 enf.<br>%                          | 3 enf.<br>% | 4 enf.<br>% | 5 enf.<br>%                          | 0 enf.<br>% | 1 enf.<br>% | 2 enf.<br>% | 3 enf.<br>% | 4 enf.<br>%           | 5 enf.<br>% | 1 enf.<br>% | 2 enf.<br>% | 3 enf.<br>% | 4 enf.<br>% | 5 enf.<br>% |  |
| 281'400 - 282'599                        | 23'450 - 23'549.95 | 130.28 - 130.82  | 27.45 | 22.99                                 | 21.10       | 19.21                                | 17.32       | 15.42       | 13.53                                | 25.16       | 24.01       | 22.84       | 21.67       | 20.50                 | 19.30       | 21.94       | 20.05       | 18.16       | 16.26       | 14.37       |  |
| 282'600 - 283'799                        | 23'550 - 23'649.95 | 130.83 - 131.38  | 27.49 | 23.04                                 | 21.16       | 19.27                                | 17.39       | 15.51       | 13.62                                | 25.20       | 24.05       | 22.89       | 21.72       | 20.56                 | 19.37       | 21.99       | 20.11       | 18.23       | 16.34       | 14.46       |  |
| 283'800 - 284'999                        | 23'650 - 23'749.95 | 131.39 - 131.93  | 27.54 | 23.10                                 | 21.22       | 19.34                                | 17.47       | 15.59       | 13.72                                | 25.24       | 24.10       | 22.94       | 21.78       | 20.62                 | 19.43       | 22.05       | 20.18       | 18.30       | 16.42       | 14.55       |  |
| 285'000 - 286'199                        | 23'750 - 23'849.95 | 131.94 - 132.49  | 27.59 | 23.15                                 | 21.28       | 19.41                                | 17.54       | 15.68       | 13.81                                | 25.28       | 24.14       | 22.99       | 21.83       | 20.68                 | 19.50       | 22.11       | 20.24       | 18.37       | 16.51       | 14.64       |  |
| 286'200 - 287'399                        | 23'850 - 23'949.95 | 132.50 - 133.05  | 27.63 | 23.20                                 | 21.34       | 19.48                                | 17.62       | 15.76       | 13.90                                | 25.32       | 24.19       | 23.04       | 21.88       | 20.73                 | 19.56       | 22.16       | 20.30       | 18.44       | 16.58       | 14.72       |  |
| 287'400 - 288'599                        | 23'950 - 24'049.95 | 133.06 - 133.60  | 27.67 | 23.25                                 | 21.40       | 19.55                                | 17.69       | 15.84       | 13.99                                | 25.36       | 24.23       | 23.09       | 21.93       | 20.79                 | 19.62       | 22.22       | 20.37       | 18.52       | 16.66       | 14.81       |  |
| 288'600 - 289'799                        | 24'050 - 24'149.95 | 133.61 - 134.16  | 27.71 | 23.30                                 | 21.45       | 19.61                                | 17.76       | 15.92       | 14.07                                | 25.40       | 24.28       | 23.14       | 21.98       | 20.85                 | 19.69       | 22.27       | 20.43       | 18.58       | 16.74       | 14.89       |  |
| 289'800 - 290'999                        | 24'150 - 24'249.95 | 134.17 - 134.71  | 27.76 | 23.35                                 | 21.51       | 19.68                                | 17.84       | 16.00       | 14.16                                | 25.44       | 24.32       | 23.18       | 22.03       | 20.90                 | 19.74       | 22.33       | 20.49       | 18.66       | 16.82       | 14.98       |  |
| 291'000 - 292'199                        | 24'250 - 24'349.95 | 134.72 - 135.27  | 27.80 | 23.40                                 | 21.57       | 19.74                                | 17.91       | 16.08       | 14.25                                | 25.48       | 24.36       | 23.23       | 22.08       | 20.96                 | 19.81       | 22.39       | 20.56       | 18.73       | 16.90       | 15.07       |  |
| 292'200 - 293'399                        | 24'350 - 24'449.95 | 135.28 - 135.82  | 27.84 | 23.45                                 | 21.63       | 19.81                                | 17.98       | 16.16       | 14.34                                | 25.51       | 24.40       | 23.28       | 22.14       | 21.01                 | 19.87       | 22.44       | 20.61       | 18.79       | 16.97       | 15.15       |  |
| 293'400 - 294'599                        | 24'450 - 24'549.95 | 135.83 - 136.38  | 27.88 | 23.50                                 | 21.69       | 19.87                                | 18.06       | 16.24       | 14.43                                | 25.55       | 24.45       | 23.33       | 22.19       | 21.07                 | 19.93       | 22.49       | 20.68       | 18.86       | 17.05       | 15.23       |  |
| 294'600 - 295'799                        | 24'550 - 24'649.95 | 136.39 - 136.93  | 27.92 | 23.55                                 | 21.74       | 19.94                                | 18.13       | 16.32       | 14.51                                | 25.59       | 24.49       | 23.38       | 22.24       | 21.12                 | 19.99       | 22.55       | 20.74       | 18.93       | 17.12       | 15.32       |  |
| 295'800 - 296'999                        | 24'650 - 24'749.95 | 136.94 - 137.49  | 27.96 | 23.60                                 | 21.80       | 20.00                                | 18.20       | 16.40       | 14.60                                | 25.63       | 24.53       | 23.42       | 22.29       | 21.17                 | 20.05       | 22.60       | 20.80       | 19.00       | 17.20       | 15.40       |  |
| 297'000 - 298'199                        | 24'750 - 24'849.95 | 137.50 - 138.05  | 28.00 | 23.65                                 | 21.85       | 20.06                                | 18.27       | 16.47       | 14.68                                | 25.66       | 24.57       | 23.47       | 22.35       | 21.23                 | 20.11       | 22.65       | 20.86       | 19.06       | 17.27       | 15.48       |  |
| 298'200 - 299'399                        | 24'850 - 24'949.95 | 138.06 - 138.60  | 28.05 | 23.70                                 | 21.91       | 20.12                                | 18.34       | 16.55       | 14.77                                | 25.70       | 24.62       | 23.52       | 22.40       | 21.28                 | 20.17       | 22.70       | 20.92       | 19.13       | 17.35       | 15.56       |  |
| 299'400 - 300'599                        | 24'950 - 25'049.95 | 138.61 - 139.16  | 28.08 | 23.74                                 | 21.96       | 20.18                                | 18.40       | 16.63       | 14.85                                | 25.74       | 24.66       | 23.56       | 22.45       | 21.33                 | 20.22       | 22.75       | 20.97       | 19.19       | 17.42       | 15.64       |  |
| 300'600 - 301'799                        | 25'050 - 25'149.95 | 139.17 - 139.71  | 28.12 | 23.79                                 | 22.02       | 20.25                                | 18.47       | 16.70       | 14.93                                | 25.77       | 24.70       | 23.61       | 22.50       | 21.39                 | 20.28       | 22.80       | 21.03       | 19.26       | 17.49       | 15.72       |  |
| 301'800 - 302'999                        | 25'150 - 25'249.95 | 139.72 - 140.27  | 28.17 | 23.84                                 | 22.07       | 20.31                                | 18.54       | 16.78       | 15.01                                | 25.81       | 24.74       | 23.65       | 22.55       | 21.44                 | 20.34       | 22.86       | 21.09       | 19.33       | 17.56       | 15.80       |  |
| 303'000 - 304'199                        | 25'250 - 25'349.95 | 140.28 - 140.82  | 28.20 | 23.88                                 | 22.12       | 20.37                                | 18.61       | 16.85       | 15.09                                | 25.85       | 24.78       | 23.70       | 22.60       | 21.49                 | 20.39       | 22.90       | 21.15       | 19.39       | 17.63       | 15.87       |  |
| 304'200 - 305'399                        | 25'350 - 25'449.95 | 140.83 - 141.38  | 28.24 | 23.93                                 | 22.18       | 20.43                                | 18.68       | 16.93       | 15.17                                | 25.88       | 24.82       | 23.74       | 22.65       | 21.54                 | 20.45       | 22.95       | 21.20       | 19.45       | 17.70       | 15.95       |  |
| 305'400 - 306'599                        | 25'450 - 25'549.95 | 141.39 - 141.93  | 28.28 | 23.98                                 | 22.23       | 20.48                                | 18.74       | 17.00       | 15.25                                | 25.92       | 24.86       | 23.79       | 22.70       | 21.60                 | 20.51       | 23.00       | 21.26       | 19.51       | 17.77       | 16.03       |  |
| 306'600 - 307'799                        | 25'550 - 25'649.95 | 141.94 - 142.49  | 28.32 | 24.03                                 | 22.28       | 20.54                                | 18.81       | 17.07       | 15.33                                | 25.95       | 24.90       | 23.83       | 22.74       | 21.64                 | 20.56       | 23.05       | 21.31       | 19.58       | 17.84       | 16.10       |  |
| 307'800 - 308'999                        | 25'650 - 25'749.95 | 142.50 - 143.05  | 28.36 | 24.07                                 | 22.33       | 20.60                                | 18.87       | 17.14       | 15.41                                | 25.99       | 24.94       | 23.87       | 22.79       | 21.70                 | 20.62       | 23.10       | 21.37       | 19.64       | 17.91       | 16.18       |  |
| 309'000 - 310'199                        | 25'750 - 25'849.95 | 143.06 - 143.60  | 28.39 | 24.12                                 | 22.38       | 20.66                                | 18.93       | 17.21       | 15.49                                | 26.02       | 24.97       | 23.91       | 22.84       | 21.75                 | 20.67       | 23.15       | 21.42       | 19.70       | 17.98       | 16.25       |  |
| 310'200 - 311'399                        | 25'850 - 25'949.95 | 143.61 - 144.16  | 28.43 | 24.17                                 | 22.43       | 20.72                                | 19.00       | 17.28       | 15.57                                | 26.06       | 25.01       | 23.96       | 22.89       | 21.80                 | 20.73       | 23.20       | 21.48       | 19.76       | 18.05       | 16.33       |  |
| 311'400 - 312'599                        | 25'950 - 26'049.95 | 144.17 - 144.71  | 28.47 | 24.22                                 | 22.49       | 20.78                                | 19.07       | 17.35       | 15.64                                | 26.09       | 25.05       | 24.00       | 22.94       | 21.85                 | 20.78       | 23.25       | 21.54       | 19.82       | 18.11       | 16.40       |  |
| 312'600 - 313'799                        | 26'050 - 26'149.95 | 144.72 - 145.27  | 28.50 | 24.26                                 | 22.53       | 20.83                                | 19.13       | 17.42       | 15.72                                | 26.12       | 25.09       | 24.04       | 22.98       | 21.90                 | 20.83       | 23.29       | 21.59       | 19.88       | 18.18       | 16.47       |  |
| 313'800 - 314'999                        | 26'150 - 26'249.95 | 145.28 - 145.82  | 28.54 | 24.31                                 | 22.58       | 20.89                                | 19.19       | 17.49       | 15.80                                | 26.16       | 25.13       | 24.09       | 23.03       | 21.95                 | 20.89       | 23.34       | 21.64       | 19.94       | 18.25       | 16.55       |  |
| 315'000 - 316'199                        | 26'250 - 26'349.95 | 145.83 - 146.38  | 28.58 | 24.35                                 | 22.63       | 20.94                                | 19.25       | 17.56       | 15.87                                | 26.19       | 25.17       | 24.13       | 23.08       | 22.01                 | 20.94       | 23.39       | 21.69       | 20.00       | 18.31       | 16.62       |  |
| 316'200 - 317'399                        | 26'350 - 26'449.95 | 146.39 - 146.93  | 28.61 | 24.40                                 | 22.68       | 21.00                                | 19.31       | 17.63       | 15.94                                | 26.22       | 25.20       | 24.17       | 23.12       | 22.05                 | 20.99       | 23.44       | 21.74       | 20.06       | 18.38       | 16.69       |  |
| 317'400 - 318'599                        | 26'450 - 26'549.95 | 146.94 - 147.49  | 28.65 | 24.44                                 | 22.73       | 21.05                                | 19.37       | 17.70       | 16.02                                | 26.26       | 25.24       | 24.21       | 23.17       | 22.11                 | 21.04       | 23.49       | 21.80       | 20.12       | 18.44       | 16.76       |  |
| 318'600 - 319'799                        | 26'550 - 26'649.95 | 147.50 - 148.05  | 28.68 | 24.48                                 | 22.78       | 21.10                                | 19.43       | 17.76       | 16.09                                | 26.29       | 25.28       | 24.25       | 23.21       | 22.16                 | 21.10       | 23.53       | 21.85       | 20.18       | 18.50       | 16.83       |  |
| 319'800 - 320'999                        | 26'650 - 26'749.95 | 148.06 - 148.60  | 28.72 | 24.53                                 | 22.83       | 21.16                                | 19.49       | 17.83       | 16.16                                | 26.32       | 25.31       | 24.29       | 23.26       | 22.20                 | 21.15       | 23.58       | 21.90       | 20.23       | 18.57       | 16.90       |  |
| 321'000 - 322'199                        | 26'750 - 26'849.95 | 148.61 - 149.16  | 28.75 | 24.58                                 | 22.88       | 21.22                                | 19.56       | 17.90       | 16.24                                | 26.36       | 25.35       | 24.33       | 23.30       | 22.25                 | 21.20       | 23.63       | 21.95       | 20.29       | 18.63       | 16.97       |  |
| 322'200 - 323'399                        | 26'850 - 26'949.95 | 149.17 - 149.71  | 28.79 | 24.62                                 | 22.92       | 21.27                                | 19.61       | 17.96       | 16.31                                | 26.39       | 25.39       | 24.37       | 23.34       | 22.30                 | 21.25       | 23.67       | 22.00       | 20.35       | 18.69       | 17.04       |  |
| 323'400 - 324'599                        | 26'950 - 27'049.95 | 149.72 - 150.27  | 28.83 | 24.66                                 | 22.97       | 21.32                                | 19.67       | 18.03       | 16.38                                | 26.42       | 25.42       | 24.41       | 23.39       | 22.35                 | 21.30       | 23.72       | 22.05       | 20.40       | 18.76       | 17.11       |  |
| 324'600 - 325'799                        | 27'050 - 27'149.95 | 150.28 - 150.82  | 28.86 | 24.71                                 | 23.02       | 21.37                                | 19.73       | 18.09       | 16.45                                | 26.45       | 25.46       | 24.45       | 23.44       | 22.40                 | 21.35       | 23.77       | 22.10       | 20.46       | 18.82       | 17.18       |  |
| 325'800 - 326'999                        | 27'150 - 27'249.95 | 150.83 - 151.38  | 28.90 | 24.75                                 | 23.07       | 21.42                                | 19.79       | 18.15       | 16.52                                | 26.48       | 25.49       | 24.49       | 23.48       | 22.45                 | 21.40       | 23.81       | 22.15       | 20.51       | 18.88       | 17.24       |  |
| 327'000 - 328'199                        | 27'250 - 27'349.95 | 151.39 - 151.93  | 28.93 | 24.79                                 | 23.12       | 21.48                                | 19.85       | 18.22       | 16.59                                | 26.51       | 25.53       | 24.53       | 23.52       | 22.49                 | 21.45       | 23.86       | 22.20       | 20.57       | 18.94       | 17.31       |  |
| 328'200 - 329'399                        | 27'350 - 27'449.95 | 151.94 - 152.49  | 28.97 | 24.83                                 | 23.17       | 21.53                                | 19.91       | 18.28       | 16.66                                | 26.55       | 25.57       | 24.57       | 23.57       | 22.54                 | 21.50       | 23.91       | 22.25       | 20.63       | 19.00       | 17.38       |  |
| 329'400 - 330'599                        | 27'450 - 27'549.95 | 152.50 - 153.05  | 29.01 | 24.87                                 | 23.21       | 21.58                                | 19.96       | 18.34       | 16.73                                | 26.58       | 25.60       | 24.61       | 23.61       | 22.59                 | 21.55       | 23.95       | 22.30       | 20.68       | 19.06       | 17.44       |  |
| 330'600 - 331'799                        | 27'550 - 27'649.95 | 153.06 - 153.60  | 29.04 | 24.91                                 | 23.26       | 21.63                                | 20.02       | 18.41       | 16.80                                | 26.61       | 25.63       | 24.65       | 23.65       | 22.64                 | 21.60       | 24.00       | 22.35       | 20.73       | 19.12       | 17.51       |  |
| 331'800 - 332'999                        | 27'650 - 27'749.95 | 153.61 - 154.16  | 29.08 | 24.96                                 | 23.31       | 21.68                                | 20.08       | 18.47       | 16.86                                | 26.64       | 25.67       | 24.69       | 23.69       | 22.68                 | 21.66       | 24.04       | 22.40       | 20.79       | 19.18       | 17.58       |  |
| 333'000 - 334'199                        | 27'750 - 27'849.95 | 154.17 - 154.71  | 29.11 | 25.00                                 | 23.36       | 21.73                                | 20.13       | 18.53       | 16.93                                | 26.67       | 25.70       | 24.72       | 23.73       | 22.73                 | 21.70       | 24.08       | 22.44       | 20.84       | 19.24       | 17.64       |  |
| 334'200 - 335'399                        | 27'850 - 27'949.95 | 154.72 - 155.27  | 29.15 | 25.04                                 | 23.40       | 21.78                                | 20.18       | 18.59       | 17.00                                | 26.70       | 25.74       | 24.76       | 23.78       | 22.77                 | 21.76       | 24.13       | 22.50       | 20.89       | 19.30       | 17.71       |  |
| 335'400 - 336'599                        | 27'950 - 28'049.95 | 155.28 - 155.82  | 29.18 | 25.08                                 | 23.45       | 21.83                                | 20.24       | 18.65       | 17.06                                | 26.73       | 25.77       | 24.80       | 23.81       | 22.82                 | 21.80       | 24.17       | 22.54       | 20.94       | 19.35       | 17.77       |  |
| 336'600 - 337'799                        | 28'050 - 28'149.95 | 155.83 - 156.38  | 29.21 | 25.12                                 | 23.49       | 21.88                                | 20.29       | 18.71       | 17.13                                | 26.76       | 25.80       | 24.84       | 23.86       | 22.86                 | 21.85       | 24.21       | 22.59       | 21.00       | 19.41       | 17.83       |  |
| 337'800 - 338'999                        | 28'150 - 28'249.95 | 156.39 - 156.93  | 29.25 | 25.16                                 | 23.54       | 21.93                                | 20.35       | 18.77       | 17.19                                | 26.79       | 25.84       | 24.87       | 23.90       | 22.91                 | 21.90       | 24.26       | 22.64       | 21.05       | 19.47       |             |  |

| TRANCHES BAREMES IMPOTS A LA SOURCE 2024 |                    |                  |       |                                       | TAUX BAREMES IMPOTS A LA SOURCE 2024 |             |             |             |                                      |             |             |             |             |                       |             |             |             |             |             |             |  |
|--|--------------------|------------------|-------|---------------------------------------|--------------------------------------|-------------|-------------|-------------|--------------------------------------|-------------|-------------|-------------|-------------|-----------------------|-------------|-------------|-------------|-------------|-------------|-------------|--|
| Année<br>fr.                             | Mois<br>fr.        | A l'heure<br>fr. | A0    | B0                                    | B1                                   | B2          | B3          | B4          | B5                                   | C0          | C1          | C2          | C3          | C4                    | C5          | H1          | H2          | H3          | H4          | H5          |  |
|  |                    |                  | Seule | Marié et le conjoint ne travaille pas |                                      |             |             |             | Marié et les 2 conjoints travaillent |             |             |             |             | Famille monoparentale |             |             |             |             |             |             |  |
|  |                    |                  | %     | 0 enf.<br>%                           | 1 enf.<br>%                          | 2 enf.<br>% | 3 enf.<br>% | 4 enf.<br>% | 5 enf.<br>%                          | 0 enf.<br>% | 1 enf.<br>% | 2 enf.<br>% | 3 enf.<br>% | 4 enf.<br>%           | 5 enf.<br>% | 1 enf.<br>% | 2 enf.<br>% | 3 enf.<br>% | 4 enf.<br>% | 5 enf.<br>% |  |
| 339'000 - 340'199                        | 28'250 - 28'349.95 | 156.94 - 157.49  | 29.28 | 25.19                                 | 23.58                                | 21.97       | 20.40       | 18.83       | 17.26                                | 26.82       | 25.87       | 24.91       | 23.94       | 22.95                 | 21.95       | 24.30       | 22.69       | 21.10       | 19.53       | 17.95       |  |
| 340'200 - 341'399                        | 28'350 - 28'449.95 | 157.50 - 158.05  | 29.32 | 25.23                                 | 23.63                                | 22.03       | 20.45       | 18.89       | 17.32                                | 26.85       | 25.90       | 24.95       | 23.98       | 23.00                 | 22.00       | 24.34       | 22.74       | 21.15       | 19.58       | 18.02       |  |
| 341'400 - 342'599                        | 28'450 - 28'549.95 | 158.06 - 158.60  | 29.35 | 25.27                                 | 23.68                                | 22.08       | 20.51       | 18.95       | 17.39                                | 26.89       | 25.94       | 24.98       | 24.02       | 23.04                 | 22.05       | 24.39       | 22.79       | 21.20       | 19.64       | 18.08       |  |
| 342'600 - 343'799                        | 28'550 - 28'649.95 | 158.61 - 159.16  | 29.38 | 25.31                                 | 23.72                                | 22.12       | 20.56       | 19.00       | 17.45                                | 26.91       | 25.97       | 25.02       | 24.06       | 23.08                 | 22.09       | 24.42       | 22.83       | 21.25       | 19.69       | 18.14       |  |
| 343'800 - 344'999                        | 28'650 - 28'749.95 | 159.17 - 159.71  | 29.42 | 25.35                                 | 23.76                                | 22.17       | 20.61       | 19.06       | 17.51                                | 26.95       | 26.00       | 25.05       | 24.10       | 23.13                 | 22.14       | 24.47       | 22.88       | 21.30       | 19.75       | 18.20       |  |
| 345'000 - 346'199                        | 28'750 - 28'849.95 | 159.72 - 160.27  | 29.46 | 25.39                                 | 23.81                                | 22.23       | 20.66       | 19.12       | 17.58                                | 26.98       | 26.03       | 25.09       | 24.14       | 23.17                 | 22.19       | 24.51       | 22.93       | 21.35       | 19.81       | 18.26       |  |
| 346'200 - 347'399                        | 28'850 - 28'949.95 | 160.28 - 160.82  | 29.49 | 25.43                                 | 23.85                                | 22.27       | 20.71       | 19.18       | 17.64                                | 27.01       | 26.06       | 25.12       | 24.17       | 23.21                 | 22.23       | 24.55       | 22.97       | 21.40       | 19.86       | 18.32       |  |
| 347'400 - 348'599                        | 28'950 - 29'049.95 | 160.83 - 161.38  | 29.53 | 25.46                                 | 23.89                                | 22.32       | 20.77       | 19.23       | 17.70                                | 27.04       | 26.10       | 25.16       | 24.21       | 23.26                 | 22.28       | 24.59       | 23.02       | 21.45       | 19.91       | 18.38       |  |
| 348'600 - 349'799                        | 29'050 - 29'149.95 | 161.39 - 161.93  | 29.56 | 25.50                                 | 23.93                                | 22.37       | 20.81       | 19.29       | 17.76                                | 27.07       | 26.13       | 25.20       | 24.25       | 23.30                 | 22.33       | 24.63       | 23.06       | 21.50       | 19.97       | 18.44       |  |
| 349'800 - 350'999                        | 29'150 - 29'249.95 | 161.94 - 162.49  | 29.59 | 25.54                                 | 23.98                                | 22.42       | 20.87       | 19.34       | 17.82                                | 27.10       | 26.16       | 25.23       | 24.29       | 23.34                 | 22.37       | 24.67       | 23.11       | 21.55       | 20.02       | 18.50       |  |
| 351'000 - 352'199                        | 29'250 - 29'349.95 | 162.50 - 163.05  | 29.63 | 25.58                                 | 24.02                                | 22.46       | 20.92       | 19.40       | 17.88                                | 27.13       | 26.19       | 25.27       | 24.33       | 23.38                 | 22.42       | 24.71       | 23.15       | 21.60       | 20.07       | 18.56       |  |
| 352'200 - 353'399                        | 29'350 - 29'449.95 | 163.06 - 163.60  | 29.66 | 25.61                                 | 24.06                                | 22.51       | 20.96       | 19.45       | 17.94                                | 27.16       | 26.22       | 25.30       | 24.37       | 23.42                 | 22.46       | 24.75       | 23.20       | 21.65       | 20.12       | 18.61       |  |
| 353'400 - 354'599                        | 29'450 - 29'549.95 | 163.61 - 164.16  | 29.70 | 25.65                                 | 24.10                                | 22.56       | 21.02       | 19.51       | 18.00                                | 27.19       | 26.25       | 25.33       | 24.40       | 23.46                 | 22.51       | 24.79       | 23.24       | 21.70       | 20.18       | 18.67       |  |
| 354'600 - 355'799                        | 29'550 - 29'649.95 | 164.17 - 164.71  | 29.73 | 25.68                                 | 24.14                                | 22.60       | 21.07       | 19.56       | 18.06                                | 27.22       | 26.28       | 25.37       | 24.44       | 23.50                 | 22.55       | 24.83       | 23.29       | 21.75       | 20.23       | 18.73       |  |
| 355'800 - 356'999                        | 29'650 - 29'749.95 | 164.72 - 165.27  | 29.76 | 25.72                                 | 24.18                                | 22.65       | 21.11       | 19.61       | 18.12                                | 27.25       | 26.31       | 25.40       | 24.48       | 23.54                 | 22.59       | 24.86       | 23.33       | 21.79       | 20.28       | 18.78       |  |
| 357'000 - 358'199                        | 29'750 - 29'849.95 | 165.28 - 165.82  | 29.80 | 25.75                                 | 24.22                                | 22.70       | 21.17       | 19.67       | 18.18                                | 27.28       | 26.35       | 25.43       | 24.52       | 23.58                 | 22.64       | 24.90       | 23.37       | 21.84       | 20.33       | 18.84       |  |
| 358'200 - 359'399                        | 29'850 - 29'949.95 | 165.83 - 166.38  | 29.83 | 25.79                                 | 24.27                                | 22.74       | 21.22       | 19.72       | 18.24                                | 27.31       | 26.38       | 25.47       | 24.55       | 23.63                 | 22.68       | 24.94       | 23.42       | 21.89       | 20.38       | 18.90       |  |
| 359'400 - 360'599                        | 29'950 - 30'049.95 | 166.39 - 166.93  | 29.86 | 25.82                                 | 24.30                                | 22.79       | 21.27       | 19.77       | 18.29                                | 27.33       | 26.41       | 25.50       | 24.59       | 23.66                 | 22.73       | 24.98       | 23.46       | 21.94       | 20.43       | 18.95       |  |
| 360'600 - 361'799                        | 30'050 - 30'149.95 | 166.94 - 167.49  | 29.89 | 25.86                                 | 24.35                                | 22.83       | 21.32       | 19.83       | 18.35                                | 27.36       | 26.44       | 25.53       | 24.62       | 23.70                 | 22.77       | 25.02       | 23.50       | 21.99       | 20.48       | 19.01       |  |
| 361'800 - 362'999                        | 30'150 - 30'249.95 | 167.50 - 168.05  | 29.92 | 25.89                                 | 24.38                                | 22.87       | 21.36       | 19.88       | 18.41                                | 27.39       | 26.47       | 25.57       | 24.66       | 23.74                 | 22.81       | 25.05       | 23.54       | 22.03       | 20.53       | 19.06       |  |
| 363'000 - 364'199                        | 30'250 - 30'349.95 | 168.06 - 168.60  | 29.96 | 25.93                                 | 24.42                                | 22.92       | 21.42       | 19.93       | 18.46                                | 27.42       | 26.50       | 25.60       | 24.70       | 23.78                 | 22.85       | 25.09       | 23.59       | 22.08       | 20.58       | 19.11       |  |
| 364'200 - 365'399                        | 30'350 - 30'449.95 | 168.61 - 169.16  | 29.99 | 25.96                                 | 24.46                                | 22.96       | 21.47       | 19.98       | 18.52                                | 27.45       | 26.54       | 25.63       | 24.73       | 23.82                 | 22.90       | 25.13       | 23.63       | 22.13       | 20.63       | 19.17       |  |
| 365'400 - 366'599                        | 30'450 - 30'549.95 | 169.17 - 169.71  | 30.02 | 25.99                                 | 24.50                                | 23.01       | 21.51       | 20.03       | 18.57                                | 27.47       | 26.57       | 25.66       | 24.77       | 23.86                 | 22.94       | 25.16       | 23.67       | 22.17       | 20.68       | 19.22       |  |
| 366'600 - 367'799                        | 30'550 - 30'649.95 | 169.72 - 170.27  | 30.05 | 26.03                                 | 24.54                                | 23.05       | 21.56       | 20.08       | 18.63                                | 27.50       | 26.60       | 25.69       | 24.80       | 23.90                 | 22.98       | 25.20       | 23.71       | 22.22       | 20.73       | 19.28       |  |
| 367'800 - 368'999                        | 30'650 - 30'749.95 | 170.28 - 170.82  | 30.08 | 26.06                                 | 24.58                                | 23.10       | 21.61       | 20.14       | 18.69                                | 27.53       | 26.63       | 25.73       | 24.84       | 23.94                 | 23.02       | 25.24       | 23.75       | 22.27       | 20.78       | 19.33       |  |
| 369'000 - 370'199                        | 30'750 - 30'849.95 | 170.83 - 171.38  | 30.11 | 26.09                                 | 24.62                                | 23.14       | 21.66       | 20.18       | 18.74                                | 27.56       | 26.66       | 25.76       | 24.87       | 23.97                 | 23.06       | 25.27       | 23.79       | 22.31       | 20.83       | 19.38       |  |
| 370'200 - 371'399                        | 30'850 - 30'949.95 | 171.39 - 171.93  | 30.14 | 26.13                                 | 24.65                                | 23.18       | 21.70       | 20.23       | 18.79                                | 27.58       | 26.69       | 25.79       | 24.91       | 24.01                 | 23.11       | 25.31       | 23.83       | 22.36       | 20.88       | 19.43       |  |
| 371'400 - 372'599                        | 30'950 - 31'049.95 | 171.94 - 172.49  | 30.17 | 26.16                                 | 24.69                                | 23.22       | 21.75       | 20.28       | 18.85                                | 27.61       | 26.72       | 25.82       | 24.94       | 24.05                 | 23.15       | 25.35       | 23.88       | 22.41       | 20.94       | 19.49       |  |
| 372'600 - 373'799                        | 31'050 - 31'149.95 | 172.50 - 173.05  | 30.20 | 26.19                                 | 24.73                                | 23.26       | 21.80       | 20.33       | 18.90                                | 27.64       | 26.75       | 25.85       | 24.97       | 24.09                 | 23.19       | 25.38       | 23.91       | 22.45       | 20.98       | 19.54       |  |
| 373'800 - 374'999                        | 31'150 - 31'249.95 | 173.06 - 173.60  | 30.23 | 26.23                                 | 24.77                                | 23.31       | 21.85       | 20.38       | 18.96                                | 27.67       | 26.78       | 25.89       | 25.01       | 24.12                 | 23.23       | 25.41       | 23.95       | 22.49       | 21.03       | 19.59       |  |
| 375'000 - 376'199                        | 31'250 - 31'349.95 | 173.61 - 174.16  | 30.26 | 26.26                                 | 24.80                                | 23.35       | 21.89       | 20.44       | 19.01                                | 27.69       | 26.81       | 25.92       | 25.04       | 24.16                 | 23.27       | 25.45       | 23.99       | 22.54       | 21.08       | 19.64       |  |
| 376'200 - 377'399                        | 31'350 - 31'449.95 | 174.17 - 174.71  | 30.29 | 26.29                                 | 24.84                                | 23.39       | 21.94       | 20.48       | 19.06                                | 27.72       | 26.84       | 25.95       | 25.07       | 24.20                 | 23.31       | 25.48       | 24.03       | 22.58       | 21.13       | 19.69       |  |
| 377'400 - 378'599                        | 31'450 - 31'549.95 | 174.72 - 175.27  | 30.32 | 26.32                                 | 24.88                                | 23.43       | 21.98       | 20.54       | 19.11                                | 27.75       | 26.87       | 25.98       | 25.11       | 24.23                 | 23.35       | 25.52       | 24.07       | 22.62       | 21.18       | 19.74       |  |
| 378'600 - 379'799                        | 31'550 - 31'649.95 | 175.28 - 175.82  | 30.35 | 26.35                                 | 24.91                                | 23.47       | 22.03       | 20.58       | 19.16                                | 27.77       | 26.90       | 26.02       | 25.14       | 24.27                 | 23.39       | 25.55       | 24.11       | 22.67       | 21.22       | 19.79       |  |
| 379'800 - 380'999                        | 31'650 - 31'749.95 | 175.83 - 176.38  | 30.38 | 26.39                                 | 24.95                                | 23.51       | 22.07       | 20.63       | 19.22                                | 27.80       | 26.93       | 26.05       | 25.17       | 24.30                 | 23.42       | 25.59       | 24.15       | 22.71       | 21.27       | 19.84       |  |
| 381'000 - 382'199                        | 31'750 - 31'849.95 | 176.39 - 176.93  | 30.41 | 26.42                                 | 24.98                                | 23.55       | 22.12       | 20.69       | 19.27                                | 27.82       | 26.96       | 26.08       | 25.21       | 24.34                 | 23.46       | 25.62       | 24.19       | 22.75       | 21.32       | 19.89       |  |
| 382'200 - 383'399                        | 31'850 - 31'949.95 | 176.94 - 177.49  | 30.44 | 26.45                                 | 25.02                                | 23.59       | 22.16       | 20.73       | 19.32                                | 27.85       | 26.98       | 26.11       | 25.24       | 24.37                 | 23.50       | 25.65       | 24.22       | 22.79       | 21.37       | 19.94       |  |
| 383'400 - 384'599                        | 31'950 - 32'049.95 | 177.50 - 178.05  | 30.47 | 26.48                                 | 25.05                                | 23.63       | 22.21       | 20.78       | 19.37                                | 27.87       | 27.01       | 26.14       | 25.27       | 24.41                 | 23.54       | 25.69       | 24.26       | 22.84       | 21.41       | 19.99       |  |
| 384'600 - 385'799                        | 32'050 - 32'149.95 | 178.06 - 178.60  | 30.50 | 26.51                                 | 25.09                                | 23.67       | 22.25       | 20.83       | 19.42                                | 27.90       | 27.04       | 26.17       | 25.30       | 24.45                 | 23.58       | 25.72       | 24.30       | 22.88       | 21.46       | 20.04       |  |
| 385'800 - 386'999                        | 32'150 - 32'249.95 | 178.61 - 179.16  | 30.52 | 26.54                                 | 25.12                                | 23.71       | 22.29       | 20.88       | 19.47                                | 27.92       | 27.07       | 26.20       | 25.33       | 24.48                 | 23.62       | 25.75       | 24.34       | 22.92       | 21.51       | 20.09       |  |
| 387'000 - 388'199                        | 32'250 - 32'349.95 | 179.17 - 179.71  | 30.55 | 26.57                                 | 25.16                                | 23.75       | 22.34       | 20.93       | 19.52                                | 27.95       | 27.10       | 26.24       | 25.37       | 24.52                 | 23.65       | 25.78       | 24.37       | 22.96       | 21.55       | 20.14       |  |
| 388'200 - 389'399                        | 32'350 - 32'449.95 | 179.72 - 180.27  | 30.58 | 26.60                                 | 25.19                                | 23.79       | 22.38       | 20.97       | 19.57                                | 27.98       | 27.13       | 26.27       | 25.40       | 24.55                 | 23.69       | 25.82       | 24.41       | 23.01       | 21.60       | 20.19       |  |
| 389'400 - 390'599                        | 32'450 - 32'549.95 | 180.28 - 180.82  | 30.61 | 26.63                                 | 25.23                                | 23.82       | 22.42       | 21.02       | 19.62                                | 28.00       | 27.15       | 26.30       | 25.43       | 24.58                 | 23.73       | 25.85       | 24.45       | 23.04       | 21.64       | 20.24       |  |
| 390'600 - 391'799                        | 32'550 - 32'649.95 | 180.83 - 181.38  | 30.63 | 26.66                                 | 25.26                                | 23.86       | 22.47       | 21.07       | 19.67                                | 28.03       | 27.18       | 26.33       | 25.46       | 24.62                 | 23.77       | 25.88       | 24.48       | 23.09       | 21.69       | 20.29       |  |
| 391'800 - 392'999                        | 32'650 - 32'749.95 | 181.39 - 181.93  | 30.66 | 26.69                                 | 25.29                                | 23.90       | 22.51       | 21.11       | 19.72                                | 28.06       | 27.21       | 26.36       | 25.50       | 24.65                 | 23.80       | 25.91       | 24.52       | 23.12       | 21.73       | 20.34       |  |
| 393'000 - 394'199                        | 32'750 - 32'849.95 | 181.94 - 182.49  | 30.69 | 26.72                                 | 25.33                                | 23.94       | 22.55       | 21.16       | 19.77                                | 28.08       | 27.23       | 26.39       | 25.53       | 24.69                 | 23.84       | 25.94       | 24.55       | 23.17       | 21.78       | 20.39       |  |
| 394'200 - 395'399                        | 32'850 - 32'949.95 | 182.50 - 183.05  | 30.72 | 26.75                                 | 25.36                                | 23.98       | 22.59       | 21.21       | 19.82                                | 28.11       | 27.26       | 26.42       | 25.56       | 24.72                 | 23.88       | 25.98       | 24.59       | 23.21       | 21.82       | 20.44       |  |
| 395'400 - 396'599                        | 32'950 - 33'049.95 | 183.06 - 183.60  | 30.74 | 26.77                                 | 25.39                                | 24.01       | 22.63       | 21.25       | 19.87                                | 28.13       | 27.29       | 26.45       | 25.59       | 24.75                 | 23.91       | 26.01       | 24.63       | 23.24       | 21.86       |             |  |

| TRANCHES BAREMES IMPOTS A LA SOURCE 2024 |                    |                  |       |       |                                       | TAUX BAREMES IMPOTS A LA SOURCE 2024 |             |             |             |                                      |             |             |             |             |                       |             |             |             |             |             |             |
|--|--------------------|------------------|-------|-------|---------------------------------------|--------------------------------------|-------------|-------------|-------------|--------------------------------------|-------------|-------------|-------------|-------------|-----------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Année<br>fr.                             | Mois<br>fr.        | A l'heure<br>fr. |       | A0    | B0                                    | B1                                   | B2          | B3          | B4          | B5                                   | C0          | C1          | C2          | C3          | C4                    | C5          | H1          | H2          | H3          | H4          | H5          |
|  |                    |                  |       | Seule | Marié et le conjoint ne travaille pas |                                      |             |             |             | Marié et les 2 conjoints travaillent |             |             |             |             | Famille monoparentale |             |             |             |             |             |             |
|  |                    |                  |       | %     | 0 enf.<br>%                           | 1 enf.<br>%                          | 2 enf.<br>% | 3 enf.<br>% | 4 enf.<br>% | 5 enf.<br>%                          | 0 enf.<br>% | 1 enf.<br>% | 2 enf.<br>% | 3 enf.<br>% | 4 enf.<br>%           | 5 enf.<br>% | 1 enf.<br>% | 2 enf.<br>% | 3 enf.<br>% | 4 enf.<br>% | 5 enf.<br>% |
| 396'600 - 397'799                        | 33'050 - 33'149.95 | 183.61 - 184.16  | 30.77 | 26.80 | 25.43                                 | 24.05                                | 22.67       | 21.30       | 19.92       | 28.16                                | 27.32       | 26.48       | 25.63       | 24.79       | 23.95                 | 26.04       | 24.66       | 23.28       | 21.91       | 20.53       |             |
| 397'800 - 398'999                        | 33'150 - 33'249.95 | 184.17 - 184.71  | 30.80 | 26.83 | 25.46                                 | 24.09                                | 22.72       | 21.34       | 19.97       | 28.19                                | 27.34       | 26.51       | 25.66       | 24.82       | 23.98                 | 26.07       | 24.70       | 23.33       | 21.95       | 20.58       |             |
| 399'000 - 400'199                        | 33'250 - 33'349.95 | 184.72 - 185.27  | 30.82 | 26.86 | 25.49                                 | 24.12                                | 22.75       | 21.39       | 20.02       | 28.21                                | 27.37       | 26.53       | 25.69       | 24.85       | 24.02                 | 26.10       | 24.73       | 23.36       | 21.99       | 20.62       |             |
| 400'200 - 401'399                        | 33'350 - 33'449.95 | 185.28 - 185.82  | 30.85 | 26.89 | 25.53                                 | 24.16                                | 22.80       | 21.43       | 20.07       | 28.24                                | 27.40       | 26.56       | 25.72       | 24.88       | 24.05                 | 26.13       | 24.77       | 23.40       | 22.04       | 20.67       |             |
| 401'400 - 402'599                        | 33'450 - 33'549.95 | 185.83 - 186.38  | 30.88 | 26.92 | 25.56                                 | 24.20                                | 22.84       | 21.48       | 20.12       | 28.27                                | 27.42       | 26.59       | 25.76       | 24.92       | 24.09                 | 26.16       | 24.80       | 23.44       | 22.08       | 20.72       |             |
| 402'600 - 403'799                        | 33'550 - 33'649.95 | 186.39 - 186.93  | 30.90 | 26.95 | 25.59                                 | 24.23                                | 22.88       | 21.52       | 20.16       | 28.29                                | 27.45       | 26.62       | 25.79       | 24.95       | 24.12                 | 26.19       | 24.83       | 23.48       | 22.12       | 20.76       |             |
| 403'800 - 404'999                        | 33'650 - 33'749.95 | 186.94 - 187.49  | 30.93 | 26.98 | 25.62                                 | 24.27                                | 22.92       | 21.56       | 20.21       | 28.32                                | 27.47       | 26.65       | 25.82       | 24.98       | 24.16                 | 26.22       | 24.87       | 23.52       | 22.16       | 20.81       |             |
| 405'000 - 406'199                        | 33'750 - 33'849.95 | 187.50 - 188.05  | 30.95 | 27.01 | 25.65                                 | 24.31                                | 22.96       | 21.61       | 20.26       | 28.34                                | 27.50       | 26.68       | 25.85       | 25.01       | 24.19                 | 26.25       | 24.90       | 23.56       | 22.21       | 20.86       |             |
| 406'200 - 407'399                        | 33'850 - 33'949.95 | 188.06 - 188.60  | 30.98 | 27.04 | 25.68                                 | 24.34                                | 22.99       | 21.65       | 20.31       | 28.37                                | 27.53       | 26.71       | 25.88       | 25.04       | 24.23                 | 26.28       | 24.94       | 23.59       | 22.25       | 20.90       |             |
| 407'400 - 408'599                        | 33'950 - 34'049.95 | 188.61 - 189.16  | 31.00 | 27.07 | 25.72                                 | 24.38                                | 23.03       | 21.69       | 20.35       | 28.39                                | 27.56       | 26.74       | 25.91       | 25.08       | 24.26                 | 26.31       | 24.97       | 23.63       | 22.29       | 20.95       |             |
| 408'600 - 409'799                        | 34'050 - 34'149.95 | 189.17 - 189.71  | 31.03 | 27.09 | 25.74                                 | 24.41                                | 23.07       | 21.74       | 20.40       | 28.41                                | 27.58       | 26.76       | 25.94       | 25.11       | 24.29                 | 26.34       | 25.00       | 23.66       | 22.33       | 20.99       |             |
| 409'800 - 410'999                        | 34'150 - 34'249.95 | 189.72 - 190.27  | 31.05 | 27.13 | 25.78                                 | 24.44                                | 23.11       | 21.78       | 20.45       | 28.44                                | 27.61       | 26.79       | 25.97       | 25.14       | 24.33                 | 26.37       | 25.04       | 23.70       | 22.37       | 21.04       |             |
| 411'000 - 412'199                        | 34'250 - 34'349.95 | 190.28 - 190.82  | 31.08 | 27.16 | 25.81                                 | 24.48                                | 23.15       | 21.82       | 20.49       | 28.47                                | 27.64       | 26.82       | 26.00       | 25.18       | 24.36                 | 26.40       | 25.07       | 23.74       | 22.41       | 21.08       |             |
| 412'200 - 413'399                        | 34'350 - 34'449.95 | 190.83 - 191.38  | 31.10 | 27.18 | 25.84                                 | 24.51                                | 23.19       | 21.86       | 20.54       | 28.49                                | 27.66       | 26.85       | 26.03       | 25.21       | 24.40                 | 26.43       | 25.10       | 23.78       | 22.45       | 21.13       |             |
| 413'400 - 414'599                        | 34'450 - 34'549.95 | 191.39 - 191.93  | 31.13 | 27.21 | 25.87                                 | 24.55                                | 23.23       | 21.91       | 20.58       | 28.51                                | 27.69       | 26.87       | 26.06       | 25.24       | 24.43                 | 26.46       | 25.13       | 23.81       | 22.49       | 21.17       |             |
| 414'600 - 415'799                        | 34'550 - 34'649.95 | 191.94 - 192.49  | 31.15 | 27.24 | 25.90                                 | 24.58                                | 23.27       | 21.95       | 20.63       | 28.54                                | 27.72       | 26.90       | 26.09       | 25.28       | 24.46                 | 26.49       | 25.17       | 23.85       | 22.53       | 21.22       |             |
| 415'800 - 416'999                        | 34'650 - 34'749.95 | 192.50 - 193.05  | 31.17 | 27.27 | 25.93                                 | 24.61                                | 23.30       | 21.99       | 20.67       | 28.56                                | 27.74       | 26.93       | 26.12       | 25.31       | 24.49                 | 26.52       | 25.20       | 23.88       | 22.57       | 21.26       |             |
| 417'000 - 418'199                        | 34'750 - 34'849.95 | 193.06 - 193.60  | 31.20 | 27.30 | 25.96                                 | 24.65                                | 23.34       | 22.03       | 20.72       | 28.59                                | 27.77       | 26.96       | 26.15       | 25.34       | 24.53                 | 26.55       | 25.23       | 23.92       | 22.61       | 21.30       |             |
| 418'200 - 419'399                        | 34'850 - 34'949.95 | 193.61 - 194.16  | 31.22 | 27.33 | 25.99                                 | 24.68                                | 23.38       | 22.07       | 20.77       | 28.61                                | 27.80       | 26.98       | 26.18       | 25.37       | 24.56                 | 26.58       | 25.26       | 23.96       | 22.65       | 21.35       |             |
| 419'400 - 420'599                        | 34'950 - 35'049.95 | 194.17 - 194.71  | 31.25 | 27.35 | 26.02                                 | 24.71                                | 23.41       | 22.11       | 20.81       | 28.63                                | 27.82       | 27.01       | 26.21       | 25.40       | 24.59                 | 26.61       | 25.29       | 23.99       | 22.69       | 21.39       |             |
| 420'600 - 421'799                        | 35'050 - 35'149.95 | 194.72 - 195.27  | 31.27 | 27.38 | 26.05                                 | 24.75                                | 23.45       | 22.15       | 20.85       | 28.66                                | 27.85       | 27.04       | 26.24       | 25.44       | 24.63                 | 26.64       | 25.32       | 24.03       | 22.73       | 21.43       |             |
| 421'800 - 422'999                        | 35'150 - 35'249.95 | 195.28 - 195.82  | 31.29 | 27.41 | 26.08                                 | 24.78                                | 23.48       | 22.19       | 20.90       | 28.68                                | 27.88       | 27.06       | 26.27       | 25.47       | 24.66                 | 26.67       | 25.35       | 24.06       | 22.76       | 21.47       |             |
| 423'000 - 424'199                        | 35'250 - 35'349.95 | 195.83 - 196.38  | 31.32 | 27.43 | 26.11                                 | 24.81                                | 23.52       | 22.23       | 20.94       | 28.70                                | 27.90       | 27.09       | 26.30       | 25.50       | 24.69                 | 26.70       | 25.39       | 24.09       | 22.80       | 21.51       |             |
| 424'200 - 425'399                        | 35'350 - 35'449.95 | 196.39 - 196.93  | 31.34 | 27.46 | 26.14                                 | 24.85                                | 23.56       | 22.27       | 20.98       | 28.73                                | 27.93       | 27.12       | 26.33       | 25.53       | 24.72                 | 26.73       | 25.42       | 24.13       | 22.84       | 21.56       |             |
| 425'400 - 426'599                        | 35'450 - 35'549.95 | 196.94 - 197.49  | 31.36 | 27.49 | 26.17                                 | 24.88                                | 23.59       | 22.31       | 21.03       | 28.75                                | 27.95       | 27.14       | 26.35       | 25.56       | 24.75                 | 26.76       | 25.45       | 24.16       | 22.88       | 21.60       |             |
| 426'600 - 427'799                        | 35'550 - 35'649.95 | 197.50 - 198.05  | 31.39 | 27.52 | 26.20                                 | 24.91                                | 23.63       | 22.35       | 21.07       | 28.77                                | 27.98       | 27.17       | 26.38       | 25.59       | 24.79                 | 26.79       | 25.48       | 24.20       | 22.92       | 21.64       |             |
| 427'800 - 428'999                        | 35'650 - 35'749.95 | 198.06 - 198.60  | 31.41 | 27.54 | 26.24                                 | 24.94                                | 23.67       | 22.39       | 21.11       | 28.80                                | 28.00       | 27.20       | 26.41       | 25.62       | 24.82                 | 26.82       | 25.51       | 24.23       | 22.96       | 21.68       |             |
| 429'000 - 430'199                        | 35'750 - 35'849.95 | 198.61 - 199.16  | 31.43 | 27.57 | 26.26                                 | 24.97                                | 23.70       | 22.43       | 21.15       | 28.82                                | 28.03       | 27.23       | 26.44       | 25.65       | 24.85                 | 26.84       | 25.54       | 24.26       | 22.99       | 21.72       |             |
| 430'200 - 431'399                        | 35'850 - 35'949.95 | 199.17 - 199.71  | 31.45 | 27.60 | 26.30                                 | 25.01                                | 23.74       | 22.47       | 21.20       | 28.84                                | 28.05       | 27.26       | 26.47       | 25.68       | 24.89                 | 26.87       | 25.57       | 24.30       | 23.03       | 21.76       |             |
| 431'400 - 432'599                        | 35'950 - 36'049.95 | 199.72 - 200.27  | 31.48 | 27.62 | 26.33                                 | 25.04                                | 23.77       | 22.51       | 21.24       | 28.86                                | 28.08       | 27.28       | 26.50       | 25.71       | 24.92                 | 26.90       | 25.61       | 24.33       | 23.07       | 21.80       |             |
| 432'600 - 433'799                        | 36'050 - 36'149.95 | 200.28 - 200.82  | 31.50 | 27.65 | 26.35                                 | 25.07                                | 23.80       | 22.54       | 21.28       | 28.88                                | 28.10       | 27.31       | 26.52       | 25.74       | 24.95                 | 26.93       | 25.63       | 24.36       | 23.10       | 21.84       |             |
| 433'800 - 434'999                        | 36'150 - 36'249.95 | 200.83 - 201.38  | 31.52 | 27.67 | 26.39                                 | 25.10                                | 23.84       | 22.58       | 21.32       | 28.91                                | 28.13       | 27.34       | 26.55       | 25.77       | 24.99                 | 26.96       | 25.67       | 24.40       | 23.14       | 21.88       |             |
| 435'000 - 436'199                        | 36'250 - 36'349.95 | 201.39 - 201.93  | 31.54 | 27.70 | 26.41                                 | 25.13                                | 23.87       | 22.62       | 21.36       | 28.93                                | 28.15       | 27.37       | 26.58       | 25.80       | 25.02                 | 26.98       | 25.70       | 24.43       | 23.17       | 21.92       |             |
| 436'200 - 437'399                        | 36'350 - 36'449.95 | 201.94 - 202.49  | 31.57 | 27.73 | 26.44                                 | 25.16                                | 23.91       | 22.66       | 21.40       | 28.95                                | 28.17       | 27.39       | 26.60       | 25.83       | 25.05                 | 27.01       | 25.73       | 24.46       | 23.21       | 21.96       |             |
| 437'400 - 438'599                        | 36'450 - 36'549.95 | 202.50 - 203.05  | 31.59 | 27.75 | 26.47                                 | 25.19                                | 23.94       | 22.69       | 21.45       | 28.97                                | 28.20       | 27.42       | 26.63       | 25.86       | 25.08                 | 27.04       | 25.76       | 24.50       | 23.25       | 22.00       |             |
| 438'600 - 439'799                        | 36'550 - 36'649.95 | 203.06 - 203.60  | 31.61 | 27.78 | 26.50                                 | 25.22                                | 23.97       | 22.73       | 21.48       | 28.99                                | 28.22       | 27.44       | 26.66       | 25.89       | 25.11                 | 27.07       | 25.79       | 24.53       | 23.28       | 22.04       |             |
| 439'800 - 440'999                        | 36'650 - 36'749.95 | 203.61 - 204.16  | 31.63 | 27.80 | 26.53                                 | 25.26                                | 24.01       | 22.77       | 21.53       | 29.02                                | 28.25       | 27.47       | 26.68       | 25.92       | 25.14                 | 27.09       | 25.82       | 24.56       | 23.32       | 22.08       |             |
| 441'000 - 442'199                        | 36'750 - 36'849.95 | 204.17 - 204.71  | 31.65 | 27.83 | 26.56                                 | 25.29                                | 24.04       | 22.81       | 21.57       | 29.04                                | 28.27       | 27.50       | 26.71       | 25.95       | 25.18                 | 27.12       | 25.85       | 24.59       | 23.35       | 22.12       |             |
| 442'200 - 443'399                        | 36'850 - 36'949.95 | 204.72 - 205.27  | 31.67 | 27.85 | 26.59                                 | 25.32                                | 24.07       | 22.84       | 21.60       | 29.06                                | 28.29       | 27.52       | 26.74       | 25.97       | 25.21                 | 27.15       | 25.88       | 24.62       | 23.39       | 22.15       |             |
| 443'400 - 444'599                        | 36'950 - 37'049.95 | 205.28 - 205.82  | 31.70 | 27.88 | 26.62                                 | 25.35                                | 24.11       | 22.88       | 21.65       | 29.08                                | 28.32       | 27.55       | 26.77       | 26.00       | 25.24                 | 27.18       | 25.91       | 24.66       | 23.42       | 22.19       |             |
| 444'600 - 445'799                        | 37'050 - 37'149.95 | 205.83 - 206.38  | 31.72 | 27.90 | 26.64                                 | 25.39                                | 24.14       | 22.91       | 21.69       | 29.10                                | 28.34       | 27.57       | 26.80       | 26.03       | 25.27                 | 27.20       | 25.94       | 24.69       | 23.46       | 22.23       |             |
| 445'800 - 446'999                        | 37'150 - 37'249.95 | 206.39 - 206.93  | 31.74 | 27.93 | 26.67                                 | 25.42                                | 24.17       | 22.95       | 21.72       | 29.12                                | 28.36       | 27.60       | 26.83       | 26.06       | 25.30                 | 27.23       | 25.97       | 24.72       | 23.49       | 22.27       |             |
| 447'000 - 448'199                        | 37'250 - 37'349.95 | 206.94 - 207.49  | 31.76 | 27.95 | 26.70                                 | 25.45                                | 24.21       | 22.99       | 21.76       | 29.15                                | 28.39       | 27.63       | 26.85       | 26.09       | 25.33                 | 27.25       | 26.00       | 24.75       | 23.53       | 22.31       |             |
| 448'200 - 449'399                        | 37'350 - 37'449.95 | 207.50 - 208.05  | 31.78 | 27.98 | 26.73                                 | 25.48                                | 24.24       | 23.02       | 21.80       | 29.17                                | 28.41       | 27.65       | 26.88       | 26.12       | 25.36                 | 27.28       | 26.03       | 24.79       | 23.56       | 22.34       |             |
| 449'400 - 450'599                        | 37'450 - 37'549.95 | 208.06 - 208.60  | 31.80 | 28.00 | 26.75                                 | 25.51                                | 24.27       | 23.06       | 21.84       | 29.19                                | 28.43       | 27.68       | 26.91       | 26.14       | 25.39                 | 27.31       | 26.06       | 24.82       | 23.59       | 22.38       |             |
| 450'600 - 451'799                        | 37'550 - 37'649.95 | 208.61 - 209.16  | 31.82 | 28.02 | 26.78                                 | 25.54                                | 24.30       | 23.09       | 21.88       | 29.21                                | 28.46       | 27.70       | 26.94       | 26.17       | 25.42                 | 27.33       | 26.09       | 24.85       | 23.63       | 22.42       |             |
| 451'800 - 452'999                        | 37'650 - 37'749.95 | 209.17 - 209.71  | 31.84 | 28.05 | 26.81                                 | 25.57                                | 24.33       | 23.12       | 21.92       | 29.23                                | 28.48       | 27.73       | 26.97       | 26.20       | 25.45                 | 27.36       | 26.12       | 24.88       | 23.66       | 22.45       |             |
| 453'000 - 454'199                        | 37'750 - 37'849.95 | 209.72 - 210.27  | 31.86 | 28.07 | 26.84                                 | 25.60                                | 24.37       | 23.16       | 21.96       | 29.25                                | 28.50       | 27.75       | 26.99       | 26.23       | 25.48                 | 27.38       | 26.15       | 24.91       | 2           |             |             |

| TRANCHES BAREMES IMPOTS A LA SOURCE 2024 |                    |                  | TAUX BAREMES IMPOTS A LA SOURCE 2024 |                                       |             |             |             |             |                                      |             |             |             |             |                       |             |             |             |             |             |             |  |
|--|--------------------|------------------|--------------------------------------|---------------------------------------|-------------|-------------|-------------|-------------|--------------------------------------|-------------|-------------|-------------|-------------|-----------------------|-------------|-------------|-------------|-------------|-------------|-------------|--|
| Année<br>fr.                             | Mois<br>fr.        | A l'heure<br>fr. | A0                                   | B0                                    | B1          | B2          | B3          | B4          | B5                                   | C0          | C1          | C2          | C3          | C4                    | C5          | H1          | H2          | H3          | H4          | H5          |  |
|  |                    |                  | Seule                                | Marié et le conjoint ne travaille pas |             |             |             |             | Marié et les 2 conjoints travaillent |             |             |             |             | Famille monoparentale |             |             |             |             |             |             |  |
|  |                    |                  | %                                    | 0 enf.<br>%                           | 1 enf.<br>% | 2 enf.<br>% | 3 enf.<br>% | 4 enf.<br>% | 5 enf.<br>%                          | 0 enf.<br>% | 1 enf.<br>% | 2 enf.<br>% | 3 enf.<br>% | 4 enf.<br>%           | 5 enf.<br>% | 1 enf.<br>% | 2 enf.<br>% | 3 enf.<br>% | 4 enf.<br>% | 5 enf.<br>% |  |
| 454'200 - 455'399                        | 37'850 - 37'949.95 | 210.28 - 210.82  | 31.88                                | 28.10                                 | 26.86       | 25.63       | 24.40       | 23.20       | 21.99                                | 29.27       | 28.53       | 27.78       | 27.02       | 26.26                 | 25.51       | 27.41       | 26.18       | 24.95       | 23.73       | 22.53       |  |
| 455'400 - 456'599                        | 37'950 - 38'049.95 | 210.83 - 211.38  | 31.90                                | 28.12                                 | 26.89       | 25.66       | 24.43       | 23.23       | 22.03                                | 29.29       | 28.55       | 27.80       | 27.04       | 26.28                 | 25.54       | 27.43       | 26.21       | 24.98       | 23.76       | 22.56       |  |
| 456'600 - 457'799                        | 38'050 - 38'149.95 | 211.39 - 211.93  | 31.92                                | 28.15                                 | 26.92       | 25.69       | 24.47       | 23.26       | 22.07                                | 29.31       | 28.57       | 27.82       | 27.07       | 26.31                 | 25.57       | 27.46       | 26.24       | 25.01       | 23.80       | 22.60       |  |
| 457'800 - 458'999                        | 38'150 - 38'249.95 | 211.94 - 212.49  | 31.94                                | 28.18                                 | 26.94       | 25.72       | 24.50       | 23.30       | 22.11                                | 29.33       | 28.59       | 27.85       | 27.10       | 26.34                 | 25.60       | 27.49       | 26.26       | 25.04       | 23.83       | 22.64       |  |
| 459'000 - 460'199                        | 38'250 - 38'349.95 | 212.50 - 213.05  | 31.96                                | 28.20                                 | 26.97       | 25.75       | 24.53       | 23.33       | 22.14                                | 29.35       | 28.61       | 27.87       | 27.12       | 26.37                 | 25.62       | 27.51       | 26.29       | 25.07       | 23.86       | 22.67       |  |
| 460'200 - 461'399                        | 38'350 - 38'449.95 | 213.06 - 213.60  | 31.98                                | 28.23                                 | 27.00       | 25.78       | 24.57       | 23.37       | 22.18                                | 29.37       | 28.64       | 27.90       | 27.15       | 26.40                 | 25.65       | 27.54       | 26.32       | 25.10       | 23.89       | 22.71       |  |
| 461'400 - 462'599                        | 38'450 - 38'549.95 | 213.61 - 214.16  | 32.00                                | 28.25                                 | 27.02       | 25.81       | 24.60       | 23.40       | 22.22                                | 29.39       | 28.66       | 27.92       | 27.18       | 26.43                 | 25.68       | 27.56       | 26.35       | 25.14       | 23.93       | 22.74       |  |
| 462'600 - 463'799                        | 38'550 - 38'649.95 | 214.17 - 214.71  | 32.02                                | 28.28                                 | 27.05       | 25.84       | 24.63       | 23.43       | 22.25                                | 29.41       | 28.68       | 27.95       | 27.20       | 26.45                 | 25.71       | 27.59       | 26.38       | 25.17       | 23.96       | 22.78       |  |
| 463'800 - 464'999                        | 38'650 - 38'749.95 | 214.72 - 215.27  | 32.04                                | 28.30                                 | 27.08       | 25.87       | 24.66       | 23.47       | 22.29                                | 29.43       | 28.70       | 27.97       | 27.23       | 26.48                 | 25.74       | 27.61       | 26.40       | 25.20       | 23.99       | 22.81       |  |
| 465'000 - 466'199                        | 38'750 - 38'849.95 | 215.28 - 215.82  | 32.06                                | 28.32                                 | 27.10       | 25.90       | 24.69       | 23.50       | 22.32                                | 29.45       | 28.73       | 27.99       | 27.26       | 26.51                 | 25.77       | 27.64       | 26.43       | 25.23       | 24.02       | 22.84       |  |
| 466'200 - 467'399                        | 38'850 - 38'949.95 | 215.83 - 216.38  | 32.08                                | 28.35                                 | 27.13       | 25.93       | 24.73       | 23.53       | 22.36                                | 29.47       | 28.75       | 28.02       | 27.28       | 26.54                 | 25.80       | 27.67       | 26.46       | 25.26       | 24.06       | 22.88       |  |
| 467'400 - 468'599                        | 38'950 - 39'049.95 | 216.39 - 216.93  | 32.10                                | 28.38                                 | 27.15       | 25.96       | 24.76       | 23.57       | 22.40                                | 29.49       | 28.77       | 28.04       | 27.31       | 26.56                 | 25.82       | 27.69       | 26.49       | 25.29       | 24.09       | 22.92       |  |
| 468'600 - 469'799                        | 39'050 - 39'149.95 | 216.94 - 217.49  | 32.12                                | 28.40                                 | 27.18       | 25.98       | 24.79       | 23.60       | 22.43                                | 29.51       | 28.79       | 28.06       | 27.33       | 26.59                 | 25.85       | 27.72       | 26.51       | 25.32       | 24.12       | 22.95       |  |
| 469'800 - 470'999                        | 39'150 - 39'249.95 | 217.50 - 218.05  | 32.14                                | 28.42                                 | 27.20       | 26.01       | 24.82       | 23.63       | 22.47                                | 29.53       | 28.81       | 28.09       | 27.36       | 26.62                 | 25.88       | 27.74       | 26.54       | 25.35       | 24.16       | 22.98       |  |
| 471'000 - 472'199                        | 39'250 - 39'349.95 | 218.06 - 218.60  | 32.16                                | 28.45                                 | 27.23       | 26.04       | 24.85       | 23.66       | 22.50                                | 29.55       | 28.83       | 28.11       | 27.38       | 26.65                 | 25.91       | 27.77       | 26.57       | 25.38       | 24.19       | 23.02       |  |
| 472'200 - 473'399                        | 39'350 - 39'449.95 | 218.61 - 219.16  | 32.17                                | 28.47                                 | 27.26       | 26.07       | 24.88       | 23.70       | 22.54                                | 29.57       | 28.85       | 28.13       | 27.41       | 26.67                 | 25.93       | 27.79       | 26.59       | 25.41       | 24.22       | 23.05       |  |
| 473'400 - 474'599                        | 39'450 - 39'549.95 | 219.17 - 219.71  | 32.19                                | 28.49                                 | 27.28       | 26.10       | 24.91       | 23.73       | 22.57                                | 29.59       | 28.87       | 28.16       | 27.43       | 26.70                 | 25.96       | 27.82       | 26.62       | 25.44       | 24.26       | 23.08       |  |
| 474'600 - 475'799                        | 39'550 - 39'649.95 | 219.72 - 220.27  | 32.21                                | 28.52                                 | 27.31       | 26.12       | 24.95       | 23.77       | 22.61                                | 29.60       | 28.90       | 28.18       | 27.46       | 26.73                 | 25.99       | 27.85       | 26.65       | 25.47       | 24.29       | 23.12       |  |
| 475'800 - 476'999                        | 39'650 - 39'749.95 | 220.28 - 220.82  | 32.23                                | 28.54                                 | 27.34       | 26.15       | 24.97       | 23.80       | 22.64                                | 29.62       | 28.91       | 28.20       | 27.48       | 26.75                 | 26.02       | 27.87       | 26.67       | 25.50       | 24.32       | 23.15       |  |
| 477'000 - 478'199                        | 39'750 - 39'849.95 | 220.83 - 221.38  | 32.25                                | 28.56                                 | 27.36       | 26.18       | 25.01       | 23.83       | 22.68                                | 29.64       | 28.94       | 28.22       | 27.51       | 26.78                 | 26.05       | 27.90       | 26.70       | 25.53       | 24.35       | 23.18       |  |
| 478'200 - 479'399                        | 39'850 - 39'949.95 | 221.39 - 221.93  | 32.27                                | 28.59                                 | 27.39       | 26.21       | 25.04       | 23.87       | 22.71                                | 29.66       | 28.96       | 28.25       | 27.53       | 26.81                 | 26.08       | 27.92       | 26.73       | 25.56       | 24.39       | 23.22       |  |
| 479'400 - 480'599                        | 39'950 - 40'049.95 | 221.94 - 222.49  | 32.29                                | 28.61                                 | 27.42       | 26.23       | 25.06       | 23.90       | 22.74                                | 29.68       | 28.98       | 28.27       | 27.55       | 26.83                 | 26.10       | 27.95       | 26.75       | 25.58       | 24.42       | 23.25       |  |
| 480'600 - 481'799                        | 40'050 - 40'149.95 | 222.50 - 223.05  | 32.31                                | 28.63                                 | 27.44       | 26.26       | 25.10       | 23.93       | 22.78                                | 29.70       | 29.00       | 28.29       | 27.58       | 26.86                 | 26.13       | 27.97       | 26.78       | 25.61       | 24.45       | 23.28       |  |
| 481'800 - 482'999                        | 40'150 - 40'249.95 | 223.06 - 223.60  | 32.33                                | 28.66                                 | 27.47       | 26.28       | 25.12       | 23.96       | 22.81                                | 29.72       | 29.02       | 28.32       | 27.60       | 26.89                 | 26.16       | 27.99       | 26.81       | 25.64       | 24.48       | 23.32       |  |
| 483'000 - 484'199                        | 40'250 - 40'349.95 | 223.61 - 224.16  | 32.35                                | 28.68                                 | 27.49       | 26.31       | 25.15       | 24.00       | 22.84                                | 29.73       | 29.04       | 28.34       | 27.63       | 26.91                 | 26.19       | 28.02       | 26.83       | 25.67       | 24.51       | 23.35       |  |
| 484'200 - 485'399                        | 40'350 - 40'449.95 | 224.17 - 224.71  | 32.37                                | 28.70                                 | 27.52       | 26.34       | 25.18       | 24.03       | 22.88                                | 29.75       | 29.06       | 28.36       | 27.65       | 26.94                 | 26.22       | 28.04       | 26.86       | 25.70       | 24.54       | 23.39       |  |
| 485'400 - 486'599                        | 40'450 - 40'549.95 | 224.72 - 225.27  | 32.39                                | 28.72                                 | 27.54       | 26.36       | 25.21       | 24.06       | 22.91                                | 29.77       | 29.08       | 28.38       | 27.67       | 26.96                 | 26.24       | 28.07       | 26.89       | 25.72       | 24.57       | 23.42       |  |
| 486'600 - 487'799                        | 40'550 - 40'649.95 | 225.28 - 225.82  | 32.41                                | 28.75                                 | 27.57       | 26.39       | 25.24       | 24.09       | 22.94                                | 29.79       | 29.10       | 28.40       | 27.70       | 26.99                 | 26.27       | 28.09       | 26.91       | 25.75       | 24.60       | 23.45       |  |
| 487'800 - 488'999                        | 40'650 - 40'749.95 | 225.83 - 226.38  | 32.43                                | 28.77                                 | 27.60       | 26.42       | 25.27       | 24.13       | 22.98                                | 29.81       | 29.12       | 28.42       | 27.72       | 27.02                 | 26.30       | 28.12       | 26.94       | 25.78       | 24.63       | 23.49       |  |
| 489'000 - 490'199                        | 40'750 - 40'849.95 | 226.39 - 226.93  | 32.45                                | 28.79                                 | 27.62       | 26.45       | 25.30       | 24.16       | 23.01                                | 29.82       | 29.14       | 28.44       | 27.75       | 27.04                 | 26.33       | 28.14       | 26.97       | 25.81       | 24.66       | 23.52       |  |
| 490'200 - 491'399                        | 40'850 - 40'949.95 | 226.94 - 227.49  | 32.47                                | 28.81                                 | 27.65       | 26.48       | 25.33       | 24.19       | 23.05                                | 29.84       | 29.16       | 28.47       | 27.77       | 27.07                 | 26.36       | 28.16       | 27.00       | 25.84       | 24.69       | 23.55       |  |
| 491'400 - 492'599                        | 40'950 - 41'049.95 | 227.50 - 228.05  | 32.49                                | 28.84                                 | 27.67       | 26.51       | 25.36       | 24.22       | 23.08                                | 29.86       | 29.18       | 28.49       | 27.79       | 27.09                 | 26.38       | 28.19       | 27.02       | 25.86       | 24.73       | 23.59       |  |
| 492'600 - 493'799                        | 41'050 - 41'149.95 | 228.06 - 228.60  | 32.51                                | 28.86                                 | 27.69       | 26.53       | 25.39       | 24.25       | 23.11                                | 29.88       | 29.20       | 28.51       | 27.82       | 27.12                 | 26.41       | 28.21       | 27.05       | 25.89       | 24.75       | 23.62       |  |
| 493'800 - 494'999                        | 41'150 - 41'249.95 | 228.61 - 229.16  | 32.53                                | 28.88                                 | 27.72       | 26.56       | 25.42       | 24.28       | 23.15                                | 29.90       | 29.22       | 28.53       | 27.84       | 27.14                 | 26.44       | 28.23       | 27.07       | 25.92       | 24.78       | 23.65       |  |
| 495'000 - 496'199                        | 41'250 - 41'349.95 | 229.17 - 229.71  | 32.54                                | 28.90                                 | 27.74       | 26.59       | 25.44       | 24.31       | 23.18                                | 29.91       | 29.24       | 28.55       | 27.86       | 27.17                 | 26.46       | 28.26       | 27.10       | 25.94       | 24.81       | 23.68       |  |
| 496'200 - 497'399                        | 41'350 - 41'449.95 | 229.72 - 230.27  | 32.56                                | 28.92                                 | 27.77       | 26.61       | 25.47       | 24.34       | 23.22                                | 29.93       | 29.25       | 28.57       | 27.88       | 27.19                 | 26.49       | 28.28       | 27.13       | 25.97       | 24.84       | 23.72       |  |
| 497'400 - 498'599                        | 41'450 - 41'549.95 | 230.28 - 230.82  | 32.58                                | 28.95                                 | 27.79       | 26.64       | 25.50       | 24.37       | 23.25                                | 29.95       | 29.27       | 28.59       | 27.91       | 27.22                 | 26.52       | 28.30       | 27.15       | 26.00       | 24.87       | 23.75       |  |
| 498'600 - 499'799                        | 41'550 - 41'649.95 | 230.83 - 231.38  | 32.60                                | 28.96                                 | 27.82       | 26.67       | 25.53       | 24.40       | 23.28                                | 29.96       | 29.29       | 28.61       | 27.93       | 27.24                 | 26.54       | 28.33       | 27.18       | 26.03       | 24.90       | 23.78       |  |
| 499'800 - 500'999                        | 41'650 - 41'749.95 | 231.39 - 231.93  | 32.62                                | 28.99                                 | 27.84       | 26.70       | 25.55       | 24.43       | 23.32                                | 29.98       | 29.31       | 28.63       | 27.95       | 27.26                 | 26.57       | 28.35       | 27.20       | 26.06       | 24.93       | 23.81       |  |
| 501'000 - 502'199                        | 41'750 - 41'849.95 | 231.94 - 232.49  | 32.64                                | 29.01                                 | 27.87       | 26.72       | 25.58       | 24.47       | 23.35                                | 30.00       | 29.33       | 28.66       | 27.98       | 27.29                 | 26.60       | 28.37       | 27.23       | 26.09       | 24.96       | 23.84       |  |
| 502'200 - 503'399                        | 41'850 - 41'949.95 | 232.50 - 233.05  | 32.66                                | 29.03                                 | 27.89       | 26.75       | 25.61       | 24.49       | 23.38                                | 30.02       | 29.35       | 28.68       | 28.00       | 27.31                 | 26.62       | 28.39       | 27.25       | 26.11       | 24.99       | 23.87       |  |
| 503'400 - 504'599                        | 41'950 - 42'049.95 | 233.06 - 233.60  | 32.67                                | 29.05                                 | 27.91       | 26.77       | 25.64       | 24.53       | 23.41                                | 30.03       | 29.37       | 28.70       | 28.02       | 27.34                 | 26.65       | 28.42       | 27.28       | 26.14       | 25.02       | 23.91       |  |
| 504'600 - 505'799                        | 42'050 - 42'149.95 | 233.61 - 234.16  | 32.69                                | 29.07                                 | 27.94       | 26.80       | 25.67       | 24.56       | 23.45                                | 30.05       | 29.39       | 28.72       | 28.04       | 27.36                 | 26.67       | 28.44       | 27.31       | 26.17       | 25.05       | 23.94       |  |
| 505'800 - 506'999                        | 42'150 - 42'249.95 | 234.17 - 234.71  | 32.71                                | 29.09                                 | 27.96       | 26.83       | 25.69       | 24.58       | 23.48                                | 30.07       | 29.40       | 28.74       | 28.06       | 27.38                 | 26.70       | 28.46       | 27.33       | 26.20       | 25.07       | 23.97       |  |
| 507'000 - 508'199                        | 42'250 - 42'349.95 | 234.72 - 235.27  | 32.73                                | 29.11                                 | 27.98       | 26.85       | 25.72       | 24.61       | 23.51                                | 30.08       | 29.42       | 28.76       | 28.09       | 27.41                 | 26.72       | 28.48       | 27.35       | 26.22       | 25.10       | 24.00       |  |
| 508'200 - 509'399                        | 42'350 - 42'449.95 | 235.28 - 235.82  | 32.75                                | 29.13                                 | 28.01       | 26.88       | 25.75       | 24.64       | 23.54                                | 30.10       | 29.44       | 28.78       | 28.11       | 27.43                 | 26.75       | 28.51       | 27.38       | 26.25       | 25.13       | 24.03       |  |
| 509'400 - 510'599                        | 42'450 - 42'549.95 | 235.83 - 236.38  | 32.76                                | 29.15                                 | 28.03       | 26.90       | 25.78       | 24.67       | 23.57                                | 30.12       | 29.46       | 28.80       | 28.13       | 27.46                 | 26.77       | 28.53       | 27.40       | 26.28       | 25.16       | 24.06       |  |
| 510'600 - 511'799                        | 42'550 - 42'649.95 | 236.39 - 236.93  | 32.78                                | 29.17                                 | 28.05       | 26.93       | 25.81       | 24.70       | 23.61                                | 30.13       | 29.48       | 28.82       | 28.15       | 27.48                 | 26.80       | 28.55       | 27.43       | 26.31       | 25.19       |             |  |

| TRANCHES BAREMES IMPOTS A LA SOURCE 2024 |                    |                  | TAUX BAREMES IMPOTS A LA SOURCE 2024 |                                       |             |             |             |             |                                      |             |             |             |             |                       |             |             |             |             |             |             |  |
|--|--------------------|------------------|--------------------------------------|---------------------------------------|-------------|-------------|-------------|-------------|--------------------------------------|-------------|-------------|-------------|-------------|-----------------------|-------------|-------------|-------------|-------------|-------------|-------------|--|
| Année<br>fr.                             | Mois<br>fr.        | A l'heure<br>fr. | A0                                   | B0                                    | B1          | B2          | B3          | B4          | B5                                   | C0          | C1          | C2          | C3          | C4                    | C5          | H1          | H2          | H3          | H4          | H5          |  |
|  |                    |                  | Seule                                | Marié et le conjoint ne travaille pas |             |             |             |             | Marié et les 2 conjoints travaillent |             |             |             |             | Famille monoparentale |             |             |             |             |             |             |  |
|  |                    |                  | %                                    | 0 enf.<br>%                           | 1 enf.<br>% | 2 enf.<br>% | 3 enf.<br>% | 4 enf.<br>% | 5 enf.<br>%                          | 0 enf.<br>% | 1 enf.<br>% | 2 enf.<br>% | 3 enf.<br>% | 4 enf.<br>%           | 5 enf.<br>% | 1 enf.<br>% | 2 enf.<br>% | 3 enf.<br>% | 4 enf.<br>% | 5 enf.<br>% |  |
| 511'800 - 512'999                        | 42'650 - 42'749.95 | 236.94 - 237.49  | 32.80                                | 29.19                                 | 28.07       | 26.96       | 25.84       | 24.73       | 23.64                                | 30.15       | 29.50       | 28.84       | 28.17       | 27.50                 | 26.82       | 28.57       | 27.45       | 26.33       | 25.21       | 24.12       |  |
| 513'000 - 514'199                        | 42'750 - 42'849.95 | 237.50 - 238.05  | 32.82                                | 29.21                                 | 28.10       | 26.98       | 25.86       | 24.76       | 23.67                                | 30.17       | 29.51       | 28.86       | 28.19       | 27.53                 | 26.85       | 28.59       | 27.48       | 26.36       | 25.24       | 24.15       |  |
| 514'200 - 515'399                        | 42'850 - 42'949.95 | 238.06 - 238.60  | 32.84                                | 29.24                                 | 28.12       | 27.01       | 25.89       | 24.79       | 23.70                                | 30.18       | 29.53       | 28.88       | 28.22       | 27.55                 | 26.88       | 28.62       | 27.50       | 26.39       | 25.27       | 24.18       |  |
| 515'400 - 516'599                        | 42'950 - 43'049.95 | 238.61 - 239.16  | 32.85                                | 29.25                                 | 28.14       | 27.03       | 25.92       | 24.82       | 23.73                                | 30.20       | 29.55       | 28.90       | 28.24       | 27.57                 | 26.90       | 28.63       | 27.52       | 26.41       | 25.30       | 24.21       |  |
| 516'600 - 517'799                        | 43'050 - 43'149.95 | 239.17 - 239.71  | 32.87                                | 29.27                                 | 28.17       | 27.06       | 25.95       | 24.85       | 23.76                                | 30.22       | 29.57       | 28.92       | 28.26       | 27.59                 | 26.92       | 28.66       | 27.55       | 26.44       | 25.33       | 24.24       |  |
| 517'800 - 518'999                        | 43'150 - 43'249.95 | 239.72 - 240.27  | 32.89                                | 29.30                                 | 28.19       | 27.08       | 25.98       | 24.87       | 23.79                                | 30.23       | 29.59       | 28.94       | 28.28       | 27.62                 | 26.95       | 28.68       | 27.57       | 26.47       | 25.36       | 24.27       |  |
| 519'000 - 520'199                        | 43'250 - 43'349.95 | 240.28 - 240.82  | 32.90                                | 29.31                                 | 28.21       | 27.11       | 26.00       | 24.90       | 23.82                                | 30.25       | 29.60       | 28.95       | 28.30       | 27.64                 | 26.97       | 28.70       | 27.60       | 26.49       | 25.39       | 24.30       |  |
| 520'200 - 521'399                        | 43'350 - 43'449.95 | 240.83 - 241.38  | 32.92                                | 29.33                                 | 28.23       | 27.13       | 26.03       | 24.93       | 23.85                                | 30.26       | 29.62       | 28.97       | 28.32       | 27.66                 | 27.00       | 28.72       | 27.62       | 26.52       | 25.42       | 24.33       |  |
| 521'400 - 522'599                        | 43'450 - 43'549.95 | 241.39 - 241.93  | 32.94                                | 29.35                                 | 28.26       | 27.16       | 26.06       | 24.96       | 23.89                                | 30.28       | 29.64       | 28.99       | 28.34       | 27.69                 | 27.02       | 28.74       | 27.64       | 26.55       | 25.45       | 24.36       |  |
| 522'600 - 523'799                        | 43'550 - 43'649.95 | 241.94 - 242.49  | 32.96                                | 29.37                                 | 28.28       | 27.18       | 26.08       | 24.99       | 23.91                                | 30.30       | 29.66       | 29.01       | 28.36       | 27.71                 | 27.05       | 28.76       | 27.67       | 26.57       | 25.47       | 24.39       |  |
| 523'800 - 524'999                        | 43'650 - 43'749.95 | 242.50 - 243.05  | 32.97                                | 29.39                                 | 28.30       | 27.21       | 26.11       | 25.02       | 23.95                                | 30.31       | 29.67       | 29.03       | 28.38       | 27.73                 | 27.07       | 28.78       | 27.69       | 26.60       | 25.50       | 24.42       |  |
| 525'000 - 526'199                        | 43'750 - 43'849.95 | 243.06 - 243.60  | 32.99                                | 29.41                                 | 28.32       | 27.23       | 26.14       | 25.05       | 23.97                                | 30.33       | 29.69       | 29.05       | 28.40       | 27.75                 | 27.10       | 28.80       | 27.71       | 26.62       | 25.53       | 24.45       |  |
| 526'200 - 527'399                        | 43'850 - 43'949.95 | 243.61 - 244.16  | 33.01                                | 29.43                                 | 28.34       | 27.25       | 26.16       | 25.08       | 24.00                                | 30.34       | 29.71       | 29.07       | 28.42       | 27.77                 | 27.12       | 28.82       | 27.74       | 26.65       | 25.56       | 24.48       |  |
| 527'400 - 528'599                        | 43'950 - 44'049.95 | 244.17 - 244.71  | 33.02                                | 29.45                                 | 28.36       | 27.28       | 26.19       | 25.11       | 24.03                                | 30.36       | 29.73       | 29.09       | 28.44       | 27.80                 | 27.14       | 28.85       | 27.76       | 26.67       | 25.59       | 24.51       |  |
| 528'600 - 529'799                        | 44'050 - 44'149.95 | 244.72 - 245.27  | 33.04                                | 29.47                                 | 28.38       | 27.30       | 26.22       | 25.13       | 24.06                                | 30.37       | 29.74       | 29.11       | 28.46       | 27.82                 | 27.16       | 28.86       | 27.78       | 26.70       | 25.61       | 24.53       |  |
| 529'800 - 530'999                        | 44'150 - 44'249.95 | 245.28 - 245.82  | 33.06                                | 29.49                                 | 28.41       | 27.33       | 26.24       | 25.16       | 24.09                                | 30.39       | 29.76       | 29.12       | 28.48       | 27.84                 | 27.19       | 28.89       | 27.80       | 26.72       | 25.64       | 24.56       |  |
| 531'000 - 532'199                        | 44'250 - 44'349.95 | 245.83 - 246.38  | 33.07                                | 29.51                                 | 28.43       | 27.35       | 26.27       | 25.19       | 24.12                                | 30.41       | 29.78       | 29.14       | 28.51       | 27.86                 | 27.21       | 28.91       | 27.83       | 26.75       | 25.67       | 24.59       |  |
| 532'200 - 533'399                        | 44'350 - 44'449.95 | 246.39 - 246.93  | 33.09                                | 29.52                                 | 28.45       | 27.37       | 26.30       | 25.22       | 24.15                                | 30.42       | 29.79       | 29.16       | 28.52       | 27.88                 | 27.23       | 28.93       | 27.85       | 26.77       | 25.70       | 24.62       |  |
| 533'400 - 534'599                        | 44'450 - 44'549.95 | 246.94 - 247.49  | 33.11                                | 29.54                                 | 28.47       | 27.40       | 26.32       | 25.25       | 24.18                                | 30.44       | 29.81       | 29.18       | 28.54       | 27.90                 | 27.26       | 28.95       | 27.87       | 26.80       | 25.72       | 24.65       |  |
| 534'600 - 535'799                        | 44'550 - 44'649.95 | 247.50 - 248.05  | 33.12                                | 29.56                                 | 28.49       | 27.42       | 26.35       | 25.28       | 24.21                                | 30.45       | 29.83       | 29.20       | 28.57       | 27.93                 | 27.28       | 28.97       | 27.90       | 26.82       | 25.75       | 24.68       |  |
| 535'800 - 536'999                        | 44'650 - 44'749.95 | 248.06 - 248.60  | 33.14                                | 29.58                                 | 28.51       | 27.44       | 26.37       | 25.30       | 24.24                                | 30.47       | 29.84       | 29.22       | 28.58       | 27.95                 | 27.30       | 28.99       | 27.92       | 26.85       | 25.78       | 24.71       |  |
| 537'000 - 538'199                        | 44'750 - 44'849.95 | 248.61 - 249.16  | 33.15                                | 29.60                                 | 28.53       | 27.47       | 26.40       | 25.33       | 24.27                                | 30.48       | 29.86       | 29.23       | 28.60       | 27.97                 | 27.33       | 29.01       | 27.94       | 26.87       | 25.81       | 24.74       |  |
| 538'200 - 539'399                        | 44'850 - 44'949.95 | 249.17 - 249.71  | 33.17                                | 29.62                                 | 28.55       | 27.49       | 26.42       | 25.36       | 24.30                                | 30.50       | 29.88       | 29.25       | 28.62       | 27.99                 | 27.35       | 29.02       | 27.96       | 26.90       | 25.83       | 24.77       |  |
| 539'400 - 540'599                        | 44'950 - 45'049.95 | 249.72 - 250.27  | 33.19                                | 29.64                                 | 28.57       | 27.51       | 26.45       | 25.39       | 24.33                                | 30.51       | 29.89       | 29.27       | 28.64       | 28.01                 | 27.37       | 29.04       | 27.98       | 26.92       | 25.86       | 24.80       |  |
| 540'600 - 541'799                        | 45'050 - 45'149.95 | 250.28 - 250.82  | 33.20                                | 29.65                                 | 28.60       | 27.54       | 26.48       | 25.42       | 24.36                                | 30.53       | 29.91       | 29.29       | 28.66       | 28.03                 | 27.40       | 29.06       | 28.01       | 26.95       | 25.89       | 24.83       |  |
| 541'800 - 542'999                        | 45'150 - 45'249.95 | 250.83 - 251.38  | 33.22                                | 29.67                                 | 28.61       | 27.56       | 26.50       | 25.44       | 24.39                                | 30.54       | 29.93       | 29.31       | 28.68       | 28.05                 | 27.42       | 29.08       | 28.03       | 26.97       | 25.91       | 24.85       |  |
| 543'000 - 544'199                        | 45'250 - 45'349.95 | 251.39 - 251.93  | 33.23                                | 29.69                                 | 28.64       | 27.58       | 26.53       | 25.47       | 24.42                                | 30.56       | 29.94       | 29.32       | 28.70       | 28.07                 | 27.44       | 29.10       | 28.05       | 26.99       | 25.94       | 24.88       |  |
| 544'200 - 545'399                        | 45'350 - 45'449.95 | 251.94 - 252.49  | 33.25                                | 29.71                                 | 28.66       | 27.60       | 26.55       | 25.50       | 24.45                                | 30.57       | 29.96       | 29.34       | 28.72       | 28.09                 | 27.46       | 29.12       | 28.07       | 27.02       | 25.97       | 24.91       |  |
| 545'400 - 546'599                        | 45'450 - 45'549.95 | 252.50 - 253.05  | 33.26                                | 29.73                                 | 28.68       | 27.62       | 26.57       | 25.52       | 24.47                                | 30.58       | 29.97       | 29.36       | 28.74       | 28.11                 | 27.48       | 29.14       | 28.09       | 27.04       | 25.99       | 24.94       |  |
| 546'600 - 547'799                        | 45'550 - 45'649.95 | 253.06 - 253.60  | 33.28                                | 29.74                                 | 28.70       | 27.65       | 26.60       | 25.55       | 24.50                                | 30.60       | 29.99       | 29.38       | 28.76       | 28.14                 | 27.51       | 29.16       | 28.11       | 27.06       | 26.02       | 24.97       |  |
| 547'800 - 548'999                        | 45'650 - 45'749.95 | 253.61 - 254.16  | 33.30                                | 29.76                                 | 28.72       | 27.67       | 26.63       | 25.58       | 24.53                                | 30.62       | 30.01       | 29.40       | 28.78       | 28.16                 | 27.53       | 29.18       | 28.13       | 27.09       | 26.04       | 25.00       |  |
| 549'000 - 550'199                        | 45'750 - 45'849.95 | 254.17 - 254.71  | 33.31                                | 29.78                                 | 28.74       | 27.69       | 26.65       | 25.61       | 24.56                                | 30.63       | 30.02       | 29.41       | 28.80       | 28.18                 | 27.55       | 29.20       | 28.15       | 27.11       | 26.07       | 25.02       |  |
| 550'200 - 551'399                        | 45'850 - 45'949.95 | 254.72 - 255.27  | 33.33                                | 29.80                                 | 28.76       | 27.71       | 26.67       | 25.63       | 24.59                                | 30.64       | 30.04       | 29.43       | 28.82       | 28.20                 | 27.57       | 29.22       | 28.18       | 27.14       | 26.09       | 25.05       |  |
| 551'400 - 552'599                        | 45'950 - 46'049.95 | 255.28 - 255.82  | 33.34                                | 29.82                                 | 28.78       | 27.74       | 26.70       | 25.66       | 24.62                                | 30.66       | 30.06       | 29.45       | 28.83       | 28.22                 | 27.60       | 29.24       | 28.20       | 27.16       | 26.12       | 25.08       |  |
| 552'600 - 553'799                        | 46'050 - 46'149.95 | 255.83 - 256.38  | 33.36                                | 29.83                                 | 28.79       | 27.76       | 26.72       | 25.69       | 24.65                                | 30.67       | 30.07       | 29.46       | 28.85       | 28.24                 | 27.62       | 29.25       | 28.22       | 27.18       | 26.14       | 25.11       |  |
| 553'800 - 554'999                        | 46'150 - 46'249.95 | 256.39 - 256.93  | 33.37                                | 29.85                                 | 28.82       | 27.78       | 26.75       | 25.71       | 24.68                                | 30.69       | 30.09       | 29.48       | 28.87       | 28.26                 | 27.64       | 29.27       | 28.24       | 27.20       | 26.17       | 25.14       |  |
| 555'000 - 556'199                        | 46'250 - 46'349.95 | 256.94 - 257.49  | 33.39                                | 29.87                                 | 28.83       | 27.80       | 26.77       | 25.74       | 24.70                                | 30.70       | 30.10       | 29.50       | 28.89       | 28.28                 | 27.66       | 29.29       | 28.26       | 27.23       | 26.19       | 25.16       |  |
| 556'200 - 557'399                        | 46'350 - 46'449.95 | 257.50 - 258.05  | 33.40                                | 29.88                                 | 28.85       | 27.82       | 26.79       | 25.76       | 24.73                                | 30.71       | 30.12       | 29.51       | 28.91       | 28.30                 | 27.68       | 29.31       | 28.28       | 27.25       | 26.22       | 25.19       |  |
| 557'400 - 558'599                        | 46'450 - 46'549.95 | 258.06 - 258.60  | 33.42                                | 29.90                                 | 28.87       | 27.85       | 26.82       | 25.79       | 24.76                                | 30.73       | 30.13       | 29.53       | 28.93       | 28.32                 | 27.70       | 29.33       | 28.30       | 27.27       | 26.25       | 25.22       |  |
| 558'600 - 559'799                        | 46'550 - 46'649.95 | 258.61 - 259.16  | 33.43                                | 29.92                                 | 28.89       | 27.87       | 26.84       | 25.81       | 24.79                                | 30.74       | 30.15       | 29.55       | 28.94       | 28.34                 | 27.72       | 29.35       | 28.32       | 27.29       | 26.27       | 25.24       |  |
| 559'800 - 560'999                        | 46'650 - 46'749.95 | 259.17 - 259.71  | 33.45                                | 29.93                                 | 28.91       | 27.89       | 26.86       | 25.84       | 24.82                                | 30.76       | 30.16       | 29.56       | 28.96       | 28.36                 | 27.74       | 29.36       | 28.34       | 27.32       | 26.30       | 25.27       |  |
| 561'000 - 562'199                        | 46'750 - 46'849.95 | 259.72 - 260.27  | 33.46                                | 29.95                                 | 28.93       | 27.91       | 26.89       | 25.87       | 24.85                                | 30.77       | 30.18       | 29.58       | 28.98       | 28.38                 | 27.77       | 29.38       | 28.36       | 27.34       | 26.32       | 25.30       |  |
| 562'200 - 563'399                        | 46'850 - 46'949.95 | 260.28 - 260.82  | 33.47                                | 29.97                                 | 28.95       | 27.93       | 26.91       | 25.89       | 24.87                                | 30.78       | 30.19       | 29.60       | 29.00       | 28.39                 | 27.79       | 29.40       | 28.38       | 27.36       | 26.34       | 25.32       |  |
| 563'400 - 564'599                        | 46'950 - 47'049.95 | 260.83 - 261.38  | 33.49                                | 29.99                                 | 28.97       | 27.95       | 26.94       | 25.92       | 24.90                                | 30.80       | 30.21       | 29.61       | 29.02       | 28.41                 | 27.81       | 29.42       | 28.40       | 27.39       | 26.37       | 25.35       |  |
| 564'600 - 565'799                        | 47'050 - 47'149.95 | 261.39 - 261.93  | 33.51                                | 30.00                                 | 28.99       | 27.97       | 26.96       | 25.94       | 24.93                                | 30.81       | 30.22       | 29.63       | 29.04       | 28.43                 | 27.83       | 29.44       | 28.42       | 27.41       | 26.39       | 25.38       |  |
| 565'800 - 566'999                        | 47'150 - 47'249.95 | 261.94 - 262.49  | 33.52                                | 30.02                                 | 29.01       | 27.99       | 26.98       | 25.97       | 24.96                                | 30.83       | 30.24       | 29.65       | 29.05       | 28.45                 | 27.85       | 29.45       | 28.44       | 27.43       | 26.42       | 25.40       |  |
| 567'000 - 568'199                        | 47'250 - 47'349.95 | 262.50 - 263.05  | 33.53                                | 30.04                                 | 29.02       | 28.01       | 27.00       | 25.99       | 24.98                                | 30.84       | 30.25       | 29.66       | 29.07       | 28.47                 | 27.87       | 29.47       | 28.46       | 27.45       | 26.44       | 25.43       |  |
| 568'200 - 569'399                        | 47'350 - 47'449.95 | 263.06 - 263.60  | 33.55                                | 30.05                                 | 29.04       | 28.03       | 27.03       | 26.02       | 25.01                                | 30.85       | 30.27       | 29.68       | 29.09       | 28.49                 | 27.89       | 29.49       | 28.48       | 27.47       | 26.46       |             |  |

| TRANCHES BAREMES IMPOTS A LA SOURCE 2024 |                    |                  |       |                                       |             | TAUX BAREMES IMPOTS A LA SOURCE 2024 |             |             |                                      |             |             |             |             |                       |             |             |             |             |             |             |  |
|--|--------------------|------------------|-------|---------------------------------------|-------------|--------------------------------------|-------------|-------------|--------------------------------------|-------------|-------------|-------------|-------------|-----------------------|-------------|-------------|-------------|-------------|-------------|-------------|--|
| Année<br>fr.                             | Mois<br>fr.        | A l'heure<br>fr. | A0    | B0                                    | B1          | B2                                   | B3          | B4          | B5                                   | C0          | C1          | C2          | C3          | C4                    | C5          | H1          | H2          | H3          | H4          | H5          |  |
|  |                    |                  | Seule | Marié et le conjoint ne travaille pas |             |                                      |             |             | Marié et les 2 conjoints travaillent |             |             |             |             | Famille monoparentale |             |             |             |             |             |             |  |
|  |                    |                  | %     | 0 enf.<br>%                           | 1 enf.<br>% | 2 enf.<br>%                          | 3 enf.<br>% | 4 enf.<br>% | 5 enf.<br>%                          | 0 enf.<br>% | 1 enf.<br>% | 2 enf.<br>% | 3 enf.<br>% | 4 enf.<br>%           | 5 enf.<br>% | 1 enf.<br>% | 2 enf.<br>% | 3 enf.<br>% | 4 enf.<br>% | 5 enf.<br>% |  |
| 569'400 - 570'599                        | 47'450 - 47'549.95 | 263.61 - 264.16  | 33.56 | 30.07                                 | 29.06       | 28.06                                | 27.05       | 26.04       | 25.04                                | 30.87       | 30.28       | 29.70       | 29.11       | 28.51                 | 27.91       | 29.51       | 28.50       | 27.50       | 26.49       | 25.48       |  |
| 570'600 - 571'799                        | 47'550 - 47'649.95 | 264.17 - 264.71  | 33.58 | 30.08                                 | 29.08       | 28.08                                | 27.07       | 26.07       | 25.06                                | 30.88       | 30.30       | 29.71       | 29.12       | 28.53                 | 27.93       | 29.53       | 28.52       | 27.52       | 26.51       | 25.51       |  |
| 571'800 - 572'999                        | 47'650 - 47'749.95 | 264.72 - 265.27  | 33.59 | 30.10                                 | 29.10       | 28.10                                | 27.09       | 26.09       | 25.09                                | 30.89       | 30.31       | 29.73       | 29.14       | 28.55                 | 27.95       | 29.54       | 28.54       | 27.54       | 26.54       | 25.53       |  |
| 573'000 - 574'199                        | 47'750 - 47'849.95 | 265.28 - 265.82  | 33.60 | 30.12                                 | 29.12       | 28.12                                | 27.12       | 26.12       | 25.12                                | 30.91       | 30.33       | 29.74       | 29.16       | 28.57                 | 27.97       | 29.56       | 28.56       | 27.56       | 26.56       | 25.56       |  |
| 574'200 - 575'399                        | 47'850 - 47'949.95 | 265.83 - 266.38  | 33.62 | 30.13                                 | 29.14       | 28.14                                | 27.14       | 26.14       | 25.15                                | 30.92       | 30.34       | 29.76       | 29.18       | 28.59                 | 27.99       | 29.58       | 28.58       | 27.58       | 26.58       | 25.59       |  |
| 575'400 - 576'599                        | 47'950 - 48'049.95 | 266.39 - 266.93  | 33.63 | 30.15                                 | 29.15       | 28.16                                | 27.16       | 26.17       | 25.17                                | 30.94       | 30.36       | 29.78       | 29.19       | 28.60                 | 28.01       | 29.59       | 28.60       | 27.60       | 26.61       | 25.61       |  |
| 576'600 - 577'799                        | 48'050 - 48'149.95 | 266.94 - 267.49  | 33.65 | 30.16                                 | 29.17       | 28.18                                | 27.18       | 26.19       | 25.20                                | 30.95       | 30.37       | 29.79       | 29.21       | 28.62                 | 28.03       | 29.61       | 28.62       | 27.62       | 26.63       | 25.64       |  |
| 577'800 - 578'999                        | 48'150 - 48'249.95 | 267.50 - 268.05  | 33.66 | 30.18                                 | 29.19       | 28.20                                | 27.21       | 26.22       | 25.22                                | 30.97       | 30.39       | 29.81       | 29.23       | 28.64                 | 28.05       | 29.63       | 28.64       | 27.65       | 26.66       | 25.66       |  |
| 579'000 - 580'199                        | 48'250 - 48'349.95 | 268.06 - 268.60  | 33.67 | 30.20                                 | 29.21       | 28.22                                | 27.23       | 26.24       | 25.25                                | 30.98       | 30.40       | 29.82       | 29.24       | 28.66                 | 28.07       | 29.64       | 28.66       | 27.67       | 26.68       | 25.69       |  |
| 580'200 - 582'599                        | 48'350 - 48'549.95 | 268.61 - 269.71  | 33.69 | 30.22                                 | 29.23       | 28.25                                | 27.26       | 26.27       | 25.29                                | 31.00       | 30.42       | 29.85       | 29.27       | 28.69                 | 28.10       | 29.67       | 28.68       | 27.70       | 26.71       | 25.73       |  |
| 582'600 - 584'999                        | 48'550 - 48'749.95 | 269.72 - 270.82  | 33.72 | 30.25                                 | 29.27       | 28.29                                | 27.30       | 26.32       | 25.34                                | 31.03       | 30.45       | 29.88       | 29.30       | 28.72                 | 28.14       | 29.70       | 28.72       | 27.74       | 26.76       | 25.77       |  |
| 585'000 - 587'399                        | 48'750 - 48'949.95 | 270.83 - 271.93  | 33.75 | 30.28                                 | 29.30       | 28.33                                | 27.35       | 26.37       | 25.39                                | 31.06       | 30.48       | 29.91       | 29.34       | 28.76                 | 28.18       | 29.74       | 28.76       | 27.78       | 26.80       | 25.83       |  |
| 587'400 - 589'799                        | 48'950 - 49'149.95 | 271.94 - 273.05  | 33.78 | 30.31                                 | 29.34       | 28.36                                | 27.39       | 26.42       | 25.44                                | 31.09       | 30.51       | 29.94       | 29.37       | 28.79                 | 28.22       | 29.77       | 28.80       | 27.82       | 26.85       | 25.87       |  |
| 589'800 - 592'199                        | 49'150 - 49'349.95 | 273.06 - 274.16  | 33.80 | 30.34                                 | 29.37       | 28.40                                | 27.43       | 26.46       | 25.49                                | 31.12       | 30.53       | 29.97       | 29.40       | 28.83                 | 28.25       | 29.80       | 28.83       | 27.86       | 26.89       | 25.92       |  |
| 592'200 - 594'599                        | 49'350 - 49'549.95 | 274.17 - 275.27  | 33.83 | 30.37                                 | 29.41       | 28.44                                | 27.48       | 26.51       | 25.54                                | 31.15       | 30.57       | 30.00       | 29.44       | 28.87                 | 28.29       | 29.84       | 28.87       | 27.90       | 26.94       | 25.97       |  |
| 594'600 - 596'999                        | 49'550 - 49'749.95 | 275.28 - 276.38  | 33.86 | 30.40                                 | 29.44       | 28.48                                | 27.52       | 26.55       | 25.59                                | 31.17       | 30.60       | 30.03       | 29.47       | 28.90                 | 28.33       | 29.87       | 28.91       | 27.94       | 26.98       | 26.02       |  |
| 597'000 - 599'399                        | 49'750 - 49'949.95 | 276.39 - 277.49  | 33.88 | 30.43                                 | 29.48       | 28.52                                | 27.56       | 26.60       | 25.64                                | 31.20       | 30.63       | 30.06       | 29.50       | 28.93                 | 28.37       | 29.90       | 28.94       | 27.98       | 27.02       | 26.07       |  |
| 599'400 - 601'799                        | 49'950 - 50'149.95 | 277.50 - 278.60  | 33.91 | 30.46                                 | 29.51       | 28.55                                | 27.60       | 26.64       | 25.69                                | 31.23       | 30.65       | 30.09       | 29.53       | 28.97                 | 28.40       | 29.93       | 28.98       | 28.02       | 27.07       | 26.11       |  |
| 601'800 - 604'199                        | 50'150 - 50'349.95 | 278.61 - 279.71  | 33.93 | 30.49                                 | 29.54       | 28.59                                | 27.64       | 26.69       | 25.74                                | 31.26       | 30.69       | 30.12       | 29.56       | 29.00                 | 28.44       | 29.96       | 29.01       | 28.06       | 27.11       | 26.16       |  |
| 604'200 - 606'599                        | 50'350 - 50'549.95 | 279.72 - 280.82  | 33.96 | 30.52                                 | 29.57       | 28.63                                | 27.68       | 26.73       | 25.79                                | 31.28       | 30.71       | 30.15       | 29.59       | 29.04                 | 28.48       | 29.99       | 29.05       | 28.10       | 27.15       | 26.21       |  |
| 606'600 - 608'999                        | 50'550 - 50'749.95 | 280.83 - 281.93  | 33.98 | 30.55                                 | 29.61       | 28.66                                | 27.72       | 26.78       | 25.83                                | 31.31       | 30.74       | 30.18       | 29.63       | 29.07                 | 28.51       | 30.02       | 29.08       | 28.14       | 27.19       | 26.25       |  |
| 609'000 - 611'399                        | 50'750 - 50'949.95 | 281.94 - 283.05  | 34.01 | 30.58                                 | 29.64       | 28.70                                | 27.76       | 26.82       | 25.88                                | 31.34       | 30.77       | 30.21       | 29.66       | 29.11                 | 28.55       | 30.06       | 29.12       | 28.18       | 27.24       | 26.30       |  |
| 611'400 - 613'799                        | 50'950 - 51'149.95 | 283.06 - 284.16  | 34.03 | 30.61                                 | 29.67       | 28.74                                | 27.80       | 26.86       | 25.93                                | 31.36       | 30.80       | 30.24       | 29.69       | 29.14                 | 28.58       | 30.09       | 29.15       | 28.21       | 27.28       | 26.34       |  |
| 613'800 - 616'199                        | 51'150 - 51'349.95 | 284.17 - 285.27  | 34.06 | 30.64                                 | 29.70       | 28.77                                | 27.84       | 26.91       | 25.97                                | 31.39       | 30.83       | 30.27       | 29.72       | 29.17                 | 28.62       | 30.12       | 29.18       | 28.25       | 27.32       | 26.39       |  |
| 616'200 - 618'599                        | 51'350 - 51'549.95 | 285.28 - 286.38  | 34.08 | 30.66                                 | 29.73       | 28.81                                | 27.88       | 26.95       | 26.02                                | 31.42       | 30.86       | 30.30       | 29.75       | 29.20                 | 28.65       | 30.15       | 29.22       | 28.29       | 27.36       | 26.43       |  |
| 618'600 - 620'999                        | 51'550 - 51'749.95 | 286.39 - 287.49  | 34.11 | 30.69                                 | 29.77       | 28.84                                | 27.92       | 26.99       | 26.07                                | 31.45       | 30.89       | 30.33       | 29.78       | 29.24                 | 28.69       | 30.18       | 29.25       | 28.33       | 27.40       | 26.48       |  |
| 621'000 - 623'399                        | 51'750 - 51'949.95 | 287.50 - 288.60  | 34.13 | 30.72                                 | 29.80       | 28.88                                | 27.95       | 27.03       | 26.11                                | 31.47       | 30.92       | 30.36       | 29.81       | 29.27                 | 28.72       | 30.21       | 29.28       | 28.36       | 27.44       | 26.52       |  |
| 623'400 - 625'799                        | 51'950 - 52'149.95 | 288.61 - 289.71  | 34.15 | 30.75                                 | 29.83       | 28.91                                | 27.99       | 27.07       | 26.16                                | 31.50       | 30.94       | 30.39       | 29.84       | 29.30                 | 28.76       | 30.24       | 29.32       | 28.40       | 27.48       | 26.56       |  |
| 625'800 - 628'199                        | 52'150 - 52'349.95 | 289.72 - 290.82  | 34.18 | 30.77                                 | 29.86       | 28.94                                | 28.03       | 27.11       | 26.20                                | 31.53       | 30.97       | 30.42       | 29.87       | 29.33                 | 28.79       | 30.26       | 29.35       | 28.43       | 27.52       | 26.61       |  |
| 628'200 - 630'599                        | 52'350 - 52'549.95 | 290.83 - 291.93  | 34.20 | 30.80                                 | 29.89       | 28.98                                | 28.07       | 27.16       | 26.25                                | 31.56       | 31.00       | 30.45       | 29.90       | 29.36                 | 28.83       | 30.29       | 29.38       | 28.47       | 27.56       | 26.65       |  |
| 630'600 - 632'999                        | 52'550 - 52'749.95 | 291.94 - 293.05  | 34.22 | 30.83                                 | 29.92       | 29.01                                | 28.10       | 27.20       | 26.29                                | 31.59       | 31.03       | 30.48       | 29.93       | 29.39                 | 28.86       | 30.32       | 29.41       | 28.51       | 27.60       | 26.69       |  |
| 633'000 - 635'399                        | 52'750 - 52'949.95 | 293.06 - 294.16  | 34.25 | 30.85                                 | 29.95       | 29.05                                | 28.14       | 27.24       | 26.33                                | 31.61       | 31.05       | 30.51       | 29.96       | 29.42                 | 28.89       | 30.35       | 29.45       | 28.54       | 27.64       | 26.73       |  |
| 635'400 - 637'799                        | 52'950 - 53'149.95 | 294.17 - 295.27  | 34.27 | 30.88                                 | 29.98       | 29.08                                | 28.18       | 27.28       | 26.38                                | 31.64       | 31.09       | 30.54       | 30.00       | 29.46                 | 28.92       | 30.38       | 29.48       | 28.58       | 27.68       | 26.78       |  |
| 637'800 - 640'199                        | 53'150 - 53'349.95 | 295.28 - 296.38  | 34.29 | 30.91                                 | 30.01       | 29.11                                | 28.21       | 27.32       | 26.42                                | 31.67       | 31.11       | 30.57       | 30.03       | 29.49                 | 28.96       | 30.41       | 29.51       | 28.61       | 27.71       | 26.82       |  |
| 640'200 - 642'599                        | 53'350 - 53'549.95 | 296.39 - 297.49  | 34.32 | 30.94                                 | 30.04       | 29.14                                | 28.25       | 27.36       | 26.46                                | 31.69       | 31.14       | 30.60       | 30.06       | 29.52                 | 28.99       | 30.43       | 29.54       | 28.65       | 27.75       | 26.86       |  |
| 642'600 - 644'999                        | 53'550 - 53'749.95 | 297.50 - 298.60  | 34.34 | 30.96                                 | 30.07       | 29.18                                | 28.29       | 27.39       | 26.50                                | 31.72       | 31.17       | 30.63       | 30.09       | 29.55                 | 29.02       | 30.46       | 29.57       | 28.68       | 27.79       | 26.90       |  |
| 645'000 - 647'399                        | 53'750 - 53'949.95 | 298.61 - 299.71  | 34.36 | 30.99                                 | 30.10       | 29.21                                | 28.32       | 27.43       | 26.55                                | 31.75       | 31.20       | 30.65       | 30.12       | 29.58                 | 29.05       | 30.49       | 29.60       | 28.72       | 27.83       | 26.94       |  |
| 647'400 - 649'799                        | 53'950 - 54'149.95 | 299.72 - 300.82  | 34.38 | 31.02                                 | 30.13       | 29.24                                | 28.36       | 27.47       | 26.59                                | 31.77       | 31.23       | 30.68       | 30.15       | 29.61                 | 29.09       | 30.52       | 29.63       | 28.75       | 27.86       | 26.98       |  |
| 649'800 - 652'199                        | 54'150 - 54'349.95 | 300.83 - 301.93  | 34.40 | 31.05                                 | 30.15       | 29.27                                | 28.39       | 27.51       | 26.63                                | 31.80       | 31.26       | 30.71       | 30.18       | 29.64                 | 29.12       | 30.55       | 29.66       | 28.78       | 27.90       | 27.02       |  |
| 652'200 - 654'599                        | 54'350 - 54'549.95 | 301.94 - 303.05  | 34.43 | 31.08                                 | 30.18       | 29.30                                | 28.43       | 27.55       | 26.67                                | 31.83       | 31.29       | 30.74       | 30.21       | 29.68                 | 29.15       | 30.58       | 29.69       | 28.82       | 27.94       | 27.06       |  |
| 654'600 - 656'999                        | 54'550 - 54'749.95 | 303.06 - 304.16  | 34.45 | 31.11                                 | 30.21       | 29.34                                | 28.46       | 27.59       | 26.71                                | 31.85       | 31.31       | 30.77       | 30.24       | 29.71                 | 29.18       | 30.61       | 29.72       | 28.85       | 27.97       | 27.10       |  |
| 657'000 - 659'399                        | 54'750 - 54'949.95 | 304.17 - 305.27  | 34.47 | 31.13                                 | 30.24       | 29.37                                | 28.49       | 27.62       | 26.75                                | 31.88       | 31.34       | 30.80       | 30.27       | 29.74                 | 29.21       | 30.64       | 29.75       | 28.88       | 28.01       | 27.14       |  |
| 659'400 - 661'799                        | 54'950 - 55'149.95 | 305.28 - 306.38  | 34.49 | 31.16                                 | 30.27       | 29.40                                | 28.53       | 27.66       | 26.79                                | 31.90       | 31.37       | 30.83       | 30.30       | 29.77                 | 29.24       | 30.66       | 29.78       | 28.91       | 28.04       | 27.18       |  |
| 661'800 - 664'199                        | 55'150 - 55'349.95 | 306.39 - 307.49  | 34.51 | 31.19                                 | 30.30       | 29.43                                | 28.56       | 27.70       | 26.83                                | 31.93       | 31.40       | 30.86       | 30.33       | 29.80                 | 29.28       | 30.69       | 29.81       | 28.95       | 28.08       | 27.22       |  |
| 664'200 - 666'599                        | 55'350 - 55'549.95 | 307.50 - 308.60  | 34.53 | 31.21                                 | 30.33       | 29.46                                | 28.60       | 27.73       | 26.87                                | 31.95       | 31.42       | 30.89       | 30.35       | 29.83                 | 29.31       | 30.72       | 29.84       | 28.98       | 28.12       | 27.25       |  |
| 666'600 - 668'999                        | 55'550 - 55'749.95 | 308.61 - 309.71  | 34.55 | 31.24                                 | 30.36       | 29.49                                | 28.63       | 27.77       | 26.91                                | 31.98       | 31.45       | 30.92       | 30.38       | 29.86                 | 29.34       | 30.75       | 29.87       | 29.01       | 28.15       | 27.29       |  |
| 669'000 - 671'399                        | 55'750 - 55'949.95 | 309.72 - 310.82  | 34.58 | 31.27                                 | 30.39       | 29.52                                | 28.66       | 27.81       | 26.95                                | 32.00       | 31.48       | 30.95       | 30.42       | 29.89                 | 29.37       | 30.78       | 29.90       | 29.04       | 28.19       | 27.33       |  |
| 671'400 - 673'799                        | 55'950 - 56'149.95 | 310.83 - 311.93  | 34.60 | 31.29                                 | 30.42       | 29.55                                | 28.70       | 27.84       | 26.99                                | 32.03       | 31.50       | 30.98       | 30.45       | 29.92                 | 29.41       | 30.81       | 29.93       | 29.07       | 28.22       |             |  |

| TRANCHES BAREMES IMPOTS A LA SOURCE 2024 |                    |                  |       |                                       |             | TAUX BAREMES IMPOTS A LA SOURCE 2024 |             |             |                                      |             |             |             |             |                       |             |             |             |             |             |             |
|--|--------------------|------------------|-------|---------------------------------------|-------------|--------------------------------------|-------------|-------------|--------------------------------------|-------------|-------------|-------------|-------------|-----------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Année<br>fr.                             | Mois<br>fr.        | A l'heure<br>fr. | A0    | B0                                    | B1          | B2                                   | B3          | B4          | B5                                   | C0          | C1          | C2          | C3          | C4                    | C5          | H1          | H2          | H3          | H4          | H5          |
|  |                    |                  | Seule | Marié et le conjoint ne travaille pas |             |                                      |             |             | Marié et les 2 conjoints travaillent |             |             |             |             | Famille monoparentale |             |             |             |             |             |             |
|  |                    |                  | %     | 0 enf.<br>%                           | 1 enf.<br>% | 2 enf.<br>%                          | 3 enf.<br>% | 4 enf.<br>% | 5 enf.<br>%                          | 0 enf.<br>% | 1 enf.<br>% | 2 enf.<br>% | 3 enf.<br>% | 4 enf.<br>%           | 5 enf.<br>% | 1 enf.<br>% | 2 enf.<br>% | 3 enf.<br>% | 4 enf.<br>% | 5 enf.<br>% |
| 673'800 - 676'199                        | 56'150 - 56'349.95 | 311.94 - 313.05  | 34.62 | 31.32                                 | 30.45       | 29.58                                | 28.73       | 27.88       | 27.03                                | 32.05       | 31.53       | 31.00       | 30.48       | 29.95                 | 29.44       | 30.83       | 29.96       | 29.10       | 28.25       | 27.40       |
| 676'200 - 678'599                        | 56'350 - 56'549.95 | 313.06 - 314.16  | 34.64 | 31.34                                 | 30.48       | 29.61                                | 28.76       | 27.91       | 27.07                                | 32.07       | 31.55       | 31.03       | 30.51       | 29.98                 | 29.47       | 30.86       | 30.00       | 29.13       | 28.29       | 27.44       |
| 678'600 - 680'999                        | 56'550 - 56'749.95 | 314.17 - 315.27  | 34.66 | 31.37                                 | 30.51       | 29.64                                | 28.79       | 27.95       | 27.11                                | 32.10       | 31.58       | 31.06       | 30.54       | 30.01                 | 29.50       | 30.89       | 30.03       | 29.17       | 28.32       | 27.48       |
| 681'000 - 683'399                        | 56'750 - 56'949.95 | 315.28 - 316.38  | 34.68 | 31.40                                 | 30.54       | 29.68                                | 28.82       | 27.98       | 27.14                                | 32.12       | 31.61       | 31.09       | 30.57       | 30.04                 | 29.53       | 30.92       | 30.06       | 29.20       | 28.36       | 27.52       |
| 683'400 - 685'799                        | 56'950 - 57'149.95 | 316.39 - 317.49  | 34.70 | 31.43                                 | 30.56       | 29.71                                | 28.85       | 28.02       | 27.18                                | 32.15       | 31.63       | 31.12       | 30.60       | 30.07                 | 29.56       | 30.94       | 30.09       | 29.23       | 28.39       | 27.55       |
| 685'800 - 688'199                        | 57'150 - 57'349.95 | 317.50 - 318.60  | 34.71 | 31.45                                 | 30.59       | 29.74                                | 28.89       | 28.05       | 27.22                                | 32.17       | 31.66       | 31.14       | 30.63       | 30.11                 | 29.60       | 30.97       | 30.12       | 29.26       | 28.42       | 27.59       |
| 688'200 - 690'599                        | 57'350 - 57'549.95 | 318.61 - 319.71  | 34.74 | 31.48                                 | 30.62       | 29.77                                | 28.92       | 28.09       | 27.25                                | 32.19       | 31.68       | 31.17       | 30.66       | 30.14                 | 29.63       | 31.00       | 30.15       | 29.30       | 28.46       | 27.62       |
| 690'600 - 692'999                        | 57'550 - 57'749.95 | 319.72 - 320.82  | 34.75 | 31.51                                 | 30.65       | 29.80                                | 28.95       | 28.12       | 27.29                                | 32.22       | 31.71       | 31.20       | 30.68       | 30.17                 | 29.66       | 31.03       | 30.18       | 29.33       | 28.49       | 27.66       |
| 693'000 - 695'399                        | 57'750 - 57'949.95 | 320.83 - 321.93  | 34.77 | 31.54                                 | 30.67       | 29.83                                | 28.98       | 28.15       | 27.33                                | 32.24       | 31.73       | 31.22       | 30.71       | 30.20                 | 29.69       | 31.06       | 30.20       | 29.36       | 28.52       | 27.69       |
| 695'400 - 697'799                        | 57'950 - 58'149.95 | 321.94 - 323.05  | 34.79 | 31.57                                 | 30.70       | 29.86                                | 29.02       | 28.19       | 27.36                                | 32.26       | 31.76       | 31.25       | 30.74       | 30.23                 | 29.72       | 31.09       | 30.23       | 29.39       | 28.55       | 27.73       |
| 697'800 - 700'199                        | 58'150 - 58'349.95 | 323.06 - 324.16  | 34.81 | 31.59                                 | 30.73       | 29.89                                | 29.05       | 28.22       | 27.40                                | 32.29       | 31.78       | 31.28       | 30.77       | 30.26                 | 29.75       | 31.11       | 30.26       | 29.42       | 28.58       | 27.76       |
| 700'200 - 702'599                        | 58'350 - 58'549.95 | 324.17 - 325.27  | 34.83 | 31.62                                 | 30.76       | 29.92                                | 29.08       | 28.25       | 27.44                                | 32.31       | 31.81       | 31.31       | 30.80       | 30.29                 | 29.78       | 31.14       | 30.29       | 29.45       | 28.62       | 27.80       |
| 702'600 - 704'999                        | 58'550 - 58'749.95 | 325.28 - 326.38  | 34.85 | 31.64                                 | 30.79       | 29.95                                | 29.12       | 28.28       | 27.47                                | 32.33       | 31.83       | 31.33       | 30.83       | 30.32                 | 29.81       | 31.17       | 30.32       | 29.48       | 28.65       | 27.83       |
| 705'000 - 707'399                        | 58'750 - 58'949.95 | 326.39 - 327.49  | 34.87 | 31.67                                 | 30.82       | 29.98                                | 29.15       | 28.32       | 27.51                                | 32.35       | 31.86       | 31.36       | 30.86       | 30.35                 | 29.84       | 31.20       | 30.35       | 29.52       | 28.69       | 27.87       |
| 707'400 - 709'799                        | 58'950 - 59'149.95 | 327.50 - 328.60  | 34.89 | 31.70                                 | 30.85       | 30.01                                | 29.18       | 28.35       | 27.54                                | 32.38       | 31.88       | 31.38       | 30.88       | 30.38                 | 29.87       | 31.23       | 30.38       | 29.55       | 28.72       | 27.90       |
| 709'800 - 712'199                        | 59'150 - 59'349.95 | 328.61 - 329.71  | 34.90 | 31.72                                 | 30.88       | 30.04                                | 29.21       | 28.39       | 27.58                                | 32.40       | 31.90       | 31.41       | 30.91       | 30.41                 | 29.90       | 31.25       | 30.41       | 29.58       | 28.75       | 27.93       |
| 712'200 - 714'599                        | 59'350 - 59'549.95 | 329.72 - 330.82  | 34.92 | 31.75                                 | 30.91       | 30.07                                | 29.24       | 28.42       | 27.61                                | 32.42       | 31.93       | 31.44       | 30.94       | 30.44                 | 29.94       | 31.28       | 30.44       | 29.61       | 28.79       | 27.97       |
| 714'600 - 716'999                        | 59'550 - 59'749.95 | 330.83 - 331.93  | 34.94 | 31.78                                 | 30.94       | 30.10                                | 29.28       | 28.46       | 27.64                                | 32.44       | 31.95       | 31.46       | 30.97       | 30.47                 | 29.97       | 31.31       | 30.47       | 29.64       | 28.82       | 28.00       |
| 717'000 - 719'399                        | 59'750 - 59'949.95 | 331.94 - 333.05  | 34.96 | 31.80                                 | 30.96       | 30.13                                | 29.31       | 28.49       | 27.68                                | 32.46       | 31.98       | 31.49       | 30.99       | 30.50                 | 30.00       | 31.33       | 30.50       | 29.67       | 28.85       | 28.03       |
| 719'400 - 721'799                        | 59'950 - 60'149.95 | 333.06 - 334.16  | 34.98 | 31.82                                 | 30.99       | 30.16                                | 29.34       | 28.52       | 27.71                                | 32.48       | 32.00       | 31.51       | 31.02       | 30.52                 | 30.03       | 31.36       | 30.53       | 29.70       | 28.88       | 28.07       |
| 721'800 - 724'199                        | 60'150 - 60'349.95 | 334.17 - 335.27  | 35.00 | 31.85                                 | 31.02       | 30.19                                | 29.37       | 28.56       | 27.75                                | 32.51       | 32.02       | 31.54       | 31.05       | 30.55                 | 30.06       | 31.39       | 30.56       | 29.73       | 28.92       | 28.11       |
| 724'200 - 726'599                        | 60'350 - 60'549.95 | 335.28 - 336.38  | 35.01 | 31.88                                 | 31.05       | 30.22                                | 29.40       | 28.59       | 27.78                                | 32.53       | 32.05       | 31.56       | 31.07       | 30.58                 | 30.09       | 31.41       | 30.59       | 29.76       | 28.95       | 28.14       |
| 726'600 - 728'999                        | 60'550 - 60'749.95 | 336.39 - 337.49  | 35.03 | 31.90                                 | 31.08       | 30.25                                | 29.43       | 28.62       | 27.82                                | 32.55       | 32.07       | 31.58       | 31.10       | 30.61                 | 30.12       | 31.44       | 30.62       | 29.79       | 28.98       | 28.17       |
| 729'000 - 731'399                        | 60'750 - 60'949.95 | 337.50 - 338.60  | 35.05 | 31.92                                 | 31.10       | 30.28                                | 29.46       | 28.66       | 27.85                                | 32.57       | 32.09       | 31.61       | 31.13       | 30.64                 | 30.15       | 31.47       | 30.64       | 29.82       | 29.01       | 28.21       |
| 731'400 - 733'799                        | 60'950 - 61'149.95 | 338.61 - 339.71  | 35.07 | 31.95                                 | 31.13       | 30.31                                | 29.49       | 28.69       | 27.89                                | 32.59       | 32.11       | 31.63       | 31.15       | 30.67                 | 30.18       | 31.49       | 30.67       | 29.86       | 29.04       | 28.24       |
| 733'800 - 736'199                        | 61'150 - 61'349.95 | 339.72 - 340.82  | 35.08 | 31.97                                 | 31.16       | 30.34                                | 29.52       | 28.72       | 27.92                                | 32.61       | 32.14       | 31.66       | 31.18       | 30.69                 | 30.21       | 31.52       | 30.70       | 29.89       | 29.07       | 28.28       |
| 736'200 - 738'599                        | 61'350 - 61'549.95 | 340.83 - 341.93  | 35.10 | 32.00                                 | 31.18       | 30.37                                | 29.56       | 28.75       | 27.96                                | 32.63       | 32.16       | 31.68       | 31.20       | 30.72                 | 30.24       | 31.54       | 30.73       | 29.92       | 29.10       | 28.31       |
| 738'600 - 740'999                        | 61'550 - 61'749.95 | 341.94 - 343.05  | 35.12 | 32.02                                 | 31.21       | 30.40                                | 29.59       | 28.79       | 27.99                                | 32.65       | 32.18       | 31.71       | 31.23       | 30.75                 | 30.27       | 31.57       | 30.76       | 29.95       | 29.14       | 28.34       |
| 741'000 - 743'399                        | 61'750 - 61'949.95 | 343.06 - 344.16  | 35.14 | 32.05                                 | 31.24       | 30.43                                | 29.62       | 28.82       | 28.03                                | 32.67       | 32.20       | 31.73       | 31.25       | 30.78                 | 30.29       | 31.60       | 30.79       | 29.98       | 29.17       | 28.38       |
| 743'400 - 745'799                        | 61'950 - 62'149.95 | 344.17 - 345.27  | 35.16 | 32.07                                 | 31.26       | 30.46                                | 29.65       | 28.85       | 28.06                                | 32.69       | 32.22       | 31.75       | 31.28       | 30.80                 | 30.32       | 31.62       | 30.81       | 30.01       | 29.20       | 28.41       |
| 745'800 - 748'199                        | 62'150 - 62'349.95 | 345.28 - 346.38  | 35.17 | 32.09                                 | 31.29       | 30.49                                | 29.68       | 28.88       | 28.09                                | 32.71       | 32.25       | 31.78       | 31.31       | 30.83                 | 30.35       | 31.64       | 30.84       | 30.04       | 29.23       | 28.44       |
| 748'200 - 750'599                        | 62'350 - 62'549.95 | 346.39 - 347.49  | 35.20 | 32.12                                 | 31.32       | 30.52                                | 29.71       | 28.91       | 28.13                                | 32.73       | 32.27       | 31.80       | 31.33       | 30.86                 | 30.38       | 31.67       | 30.87       | 30.07       | 29.27       | 28.48       |
| 750'600 - 752'999                        | 62'550 - 62'749.95 | 347.50 - 348.60  | 35.21 | 32.14                                 | 31.34       | 30.54                                | 29.75       | 28.95       | 28.16                                | 32.75       | 32.29       | 31.82       | 31.35       | 30.88                 | 30.41       | 31.69       | 30.90       | 30.10       | 29.30       | 28.51       |
| 753'000 - 755'399                        | 62'750 - 62'949.95 | 348.61 - 349.71  | 35.23 | 32.16                                 | 31.37       | 30.57                                | 29.78       | 28.98       | 28.19                                | 32.77       | 32.31       | 31.85       | 31.38       | 30.91                 | 30.44       | 31.72       | 30.92       | 30.13       | 29.33       | 28.54       |
| 755'400 - 757'799                        | 62'950 - 63'149.95 | 349.72 - 350.82  | 35.25 | 32.19                                 | 31.39       | 30.60                                | 29.81       | 29.01       | 28.23                                | 32.79       | 32.33       | 31.87       | 31.40       | 30.94                 | 30.47       | 31.74       | 30.95       | 30.16       | 29.36       | 28.57       |
| 757'800 - 760'199                        | 63'150 - 63'349.95 | 350.83 - 351.93  | 35.27 | 32.21                                 | 31.42       | 30.63                                | 29.84       | 29.05       | 28.26                                | 32.81       | 32.35       | 31.89       | 31.43       | 30.96                 | 30.49       | 31.77       | 30.98       | 30.19       | 29.40       | 28.61       |
| 760'200 - 762'599                        | 63'350 - 63'549.95 | 351.94 - 353.05  | 35.29 | 32.23                                 | 31.44       | 30.65                                | 29.87       | 29.08       | 28.29                                | 32.83       | 32.37       | 31.91       | 31.45       | 30.99                 | 30.52       | 31.79       | 31.00       | 30.22       | 29.43       | 28.64       |
| 762'600 - 764'999                        | 63'550 - 63'749.95 | 353.06 - 354.16  | 35.31 | 32.25                                 | 31.47       | 30.68                                | 29.90       | 29.11       | 28.32                                | 32.85       | 32.39       | 31.94       | 31.48       | 31.01                 | 30.55       | 31.81       | 31.03       | 30.24       | 29.46       | 28.67       |
| 765'000 - 767'399                        | 63'750 - 63'949.95 | 354.17 - 355.27  | 35.32 | 32.28                                 | 31.49       | 30.71                                | 29.93       | 29.14       | 28.36                                | 32.87       | 32.42       | 31.96       | 31.50       | 31.04                 | 30.57       | 31.84       | 31.06       | 30.27       | 29.49       | 28.71       |
| 767'400 - 769'799                        | 63'950 - 64'149.95 | 355.28 - 356.38  | 35.34 | 32.30                                 | 31.52       | 30.74                                | 29.96       | 29.18       | 28.39                                | 32.89       | 32.44       | 31.98       | 31.52       | 31.06                 | 30.60       | 31.86       | 31.08       | 30.30       | 29.52       | 28.74       |
| 769'800 - 772'199                        | 64'150 - 64'349.95 | 356.39 - 357.49  | 35.36 | 32.32                                 | 31.54       | 30.76                                | 29.98       | 29.21       | 28.43                                | 32.91       | 32.46       | 32.00       | 31.55       | 31.09                 | 30.63       | 31.89       | 31.11       | 30.33       | 29.55       | 28.77       |
| 772'200 - 774'599                        | 64'350 - 64'549.95 | 357.50 - 358.60  | 35.38 | 32.34                                 | 31.56       | 30.79                                | 30.01       | 29.24       | 28.46                                | 32.93       | 32.48       | 32.03       | 31.57       | 31.12                 | 30.66       | 31.91       | 31.13       | 30.36       | 29.58       | 28.81       |
| 774'600 - 776'999                        | 64'550 - 64'749.95 | 358.61 - 359.71  | 35.40 | 32.36                                 | 31.59       | 30.82                                | 30.04       | 29.27       | 28.50                                | 32.95       | 32.50       | 32.05       | 31.60       | 31.14                 | 30.68       | 31.93       | 31.16       | 30.39       | 29.61       | 28.84       |
| 777'000 - 779'399                        | 64'750 - 64'949.95 | 359.72 - 360.82  | 35.41 | 32.38                                 | 31.61       | 30.84                                | 30.07       | 29.30       | 28.53                                | 32.97       | 32.52       | 32.07       | 31.62       | 31.16                 | 30.71       | 31.96       | 31.18       | 30.41       | 29.64       | 28.87       |
| 779'400 - 781'799                        | 64'950 - 65'149.95 | 360.83 - 361.93  | 35.43 | 32.41                                 | 31.64       | 30.87                                | 30.10       | 29.33       | 28.56                                | 32.98       | 32.54       | 32.09       | 31.64       | 31.19                 | 30.73       | 31.98       | 31.21       | 30.44       | 29.67       | 28.90       |
| 781'800 - 784'199                        | 65'150 - 65'349.95 | 361.94 - 363.05  | 35.45 | 32.43                                 | 31.66       | 30.90                                | 30.13       | 29.36       | 28.60                                | 33.00       | 32.56       | 32.11       | 31.66       | 31.21                 | 30.76       | 32.00       | 31.24       | 30.47       | 29.70       | 28.94       |
| 784'200 - 786'599                        | 65'350 - 65'549.95 | 363.06 - 364.16  | 35.47 | 32.45                                 | 31.69       | 30.92                                | 30.16       | 29.39       | 28.63                                | 33.02       | 32.58       | 32.13       | 31.69       | 31.24                 | 30.79       | 32.02       | 31.26       | 30.50       | 29.73       | 28.97       |
| 786'600 - 788'999                        | 65'550 - 65'749.95 | 364.17 - 365.27  | 35.48 | 32.47                                 | 31.71       | 30.95                                | 30.19       | 29.42       | 28.66                                | 33.04       | 32.60       | 32.15       | 31.71       | 31.26                 | 30.81       | 32.05       | 31.28       | 30.52       | 29.76       |             |

| TRANCHES BAREMES IMPOTS A LA SOURCE 2024 |                    |                  |       |                                       | TAUX BAREMES IMPOTS A LA SOURCE 2024 |             |             |             |                                      |             |             |             |             |                       |             |             |             |             |             |             |  |
|--|--------------------|------------------|-------|---------------------------------------|--------------------------------------|-------------|-------------|-------------|--------------------------------------|-------------|-------------|-------------|-------------|-----------------------|-------------|-------------|-------------|-------------|-------------|-------------|--|
| Année<br>fr.                             | Mois<br>fr.        | A l'heure<br>fr. | A0    | B0                                    | B1                                   | B2          | B3          | B4          | B5                                   | C0          | C1          | C2          | C3          | C4                    | C5          | H1          | H2          | H3          | H4          | H5          |  |
|  |                    |                  | Seule | Marié et le conjoint ne travaille pas |                                      |             |             |             | Marié et les 2 conjoints travaillent |             |             |             |             | Famille monoparentale |             |             |             |             |             |             |  |
|  |                    |                  | %     | 0 enf.<br>%                           | 1 enf.<br>%                          | 2 enf.<br>% | 3 enf.<br>% | 4 enf.<br>% | 5 enf.<br>%                          | 0 enf.<br>% | 1 enf.<br>% | 2 enf.<br>% | 3 enf.<br>% | 4 enf.<br>%           | 5 enf.<br>% | 1 enf.<br>% | 2 enf.<br>% | 3 enf.<br>% | 4 enf.<br>% | 5 enf.<br>% |  |
| 789'000 - 791'399                        | 65'750 - 65'949.95 | 365.28 - 366.38  | 35.50 | 32.49                                 | 31.73                                | 30.97       | 30.21       | 29.45       | 28.69                                | 33.06       | 32.62       | 32.18       | 31.73       | 31.29                 | 30.84       | 32.07       | 31.31       | 30.55       | 29.79       | 29.03       |  |
| 791'400 - 793'799                        | 65'950 - 66'149.95 | 366.39 - 367.49  | 35.52 | 32.51                                 | 31.76                                | 31.00       | 30.24       | 29.48       | 28.73                                | 33.08       | 32.64       | 32.20       | 31.75       | 31.31                 | 30.86       | 32.09       | 31.33       | 30.58       | 29.82       | 29.06       |  |
| 793'800 - 796'199                        | 66'150 - 66'349.95 | 367.50 - 368.60  | 35.53 | 32.53                                 | 31.78                                | 31.02       | 30.27       | 29.51       | 28.76                                | 33.09       | 32.66       | 32.22       | 31.78       | 31.33                 | 30.89       | 32.11       | 31.36       | 30.60       | 29.85       | 29.09       |  |
| 796'200 - 798'599                        | 66'350 - 66'549.95 | 368.61 - 369.71  | 35.55 | 32.55                                 | 31.80                                | 31.05       | 30.30       | 29.54       | 28.79                                | 33.11       | 32.68       | 32.24       | 31.80       | 31.36                 | 30.91       | 32.13       | 31.38       | 30.63       | 29.88       | 29.12       |  |
| 798'600 - 800'999                        | 66'550 - 66'749.95 | 369.72 - 370.82  | 35.57 | 32.57                                 | 31.82                                | 31.07       | 30.32       | 29.57       | 28.82                                | 33.13       | 32.70       | 32.26       | 31.82       | 31.38                 | 30.94       | 32.16       | 31.41       | 30.66       | 29.91       | 29.16       |  |
| 801'000 - 803'399                        | 66'750 - 66'949.95 | 370.83 - 371.93  | 35.58 | 32.59                                 | 31.85                                | 31.10       | 30.35       | 29.60       | 28.86                                | 33.15       | 32.71       | 32.28       | 31.84       | 31.40                 | 30.96       | 32.18       | 31.43       | 30.68       | 29.93       | 29.19       |  |
| 803'400 - 805'799                        | 66'950 - 67'149.95 | 371.94 - 373.05  | 35.60 | 32.61                                 | 31.87                                | 31.12       | 30.38       | 29.63       | 28.89                                | 33.16       | 32.73       | 32.30       | 31.86       | 31.43                 | 30.99       | 32.20       | 31.45       | 30.71       | 29.96       | 29.22       |  |
| 805'800 - 808'199                        | 67'150 - 67'349.95 | 373.06 - 374.16  | 35.62 | 32.63                                 | 31.89                                | 31.15       | 30.40       | 29.66       | 28.92                                | 33.18       | 32.75       | 32.32       | 31.89       | 31.45                 | 31.01       | 32.22       | 31.48       | 30.73       | 29.99       | 29.25       |  |
| 808'200 - 810'599                        | 67'350 - 67'549.95 | 374.17 - 375.27  | 35.63 | 32.66                                 | 31.91                                | 31.17       | 30.43       | 29.69       | 28.95                                | 33.20       | 32.77       | 32.34       | 31.91       | 31.47                 | 31.04       | 32.24       | 31.50       | 30.76       | 30.02       | 29.28       |  |
| 810'600 - 812'999                        | 67'550 - 67'749.95 | 375.28 - 376.38  | 35.65 | 32.67                                 | 31.94                                | 31.20       | 30.46       | 29.72       | 28.98                                | 33.22       | 32.79       | 32.36       | 31.93       | 31.50                 | 31.06       | 32.26       | 31.52       | 30.78       | 30.05       | 29.31       |  |
| 813'000 - 815'399                        | 67'750 - 67'949.95 | 376.39 - 377.49  | 35.66 | 32.69                                 | 31.96                                | 31.22       | 30.48       | 29.75       | 29.01                                | 33.23       | 32.81       | 32.38       | 31.95       | 31.52                 | 31.08       | 32.28       | 31.55       | 30.81       | 30.07       | 29.34       |  |
| 815'400 - 817'799                        | 67'950 - 68'149.95 | 377.50 - 378.60  | 35.68 | 32.71                                 | 31.98                                | 31.25       | 30.51       | 29.78       | 29.04                                | 33.25       | 32.83       | 32.40       | 31.97       | 31.54                 | 31.11       | 32.31       | 31.57       | 30.84       | 30.10       | 29.37       |  |
| 817'800 - 820'199                        | 68'150 - 68'349.95 | 378.61 - 379.71  | 35.70 | 32.73                                 | 32.00                                | 31.27       | 30.54       | 29.80       | 29.07                                | 33.27       | 32.84       | 32.42       | 31.99       | 31.56                 | 31.13       | 32.33       | 31.59       | 30.86       | 30.13       | 29.40       |  |
| 820'200 - 822'599                        | 68'350 - 68'549.95 | 379.72 - 380.82  | 35.71 | 32.75                                 | 32.02                                | 31.29       | 30.56       | 29.83       | 29.10                                | 33.28       | 32.86       | 32.44       | 32.01       | 31.59                 | 31.16       | 32.35       | 31.62       | 30.88       | 30.15       | 29.42       |  |
| 822'600 - 824'999                        | 68'550 - 68'749.95 | 380.83 - 381.93  | 35.73 | 32.77                                 | 32.04                                | 31.32       | 30.59       | 29.86       | 29.13                                | 33.30       | 32.88       | 32.46       | 32.03       | 31.61                 | 31.18       | 32.37       | 31.64       | 30.91       | 30.18       | 29.45       |  |
| 825'000 - 827'399                        | 68'750 - 68'949.95 | 381.94 - 383.05  | 35.74 | 32.79                                 | 32.07                                | 31.34       | 30.61       | 29.89       | 29.16                                | 33.32       | 32.90       | 32.48       | 32.06       | 31.63                 | 31.20       | 32.39       | 31.66       | 30.94       | 30.21       | 29.48       |  |
| 827'400 - 829'799                        | 68'950 - 69'149.95 | 383.06 - 384.16  | 35.76 | 32.81                                 | 32.09                                | 31.36       | 30.64       | 29.91       | 29.19                                | 33.33       | 32.92       | 32.50       | 32.08       | 31.65                 | 31.23       | 32.41       | 31.68       | 30.96       | 30.23       | 29.51       |  |
| 829'800 - 832'199                        | 69'150 - 69'349.95 | 384.17 - 385.27  | 35.78 | 32.83                                 | 32.11                                | 31.39       | 30.66       | 29.94       | 29.22                                | 33.35       | 32.93       | 32.52       | 32.10       | 31.67                 | 31.25       | 32.43       | 31.70       | 30.98       | 30.26       | 29.54       |  |
| 832'200 - 834'599                        | 69'350 - 69'549.95 | 385.28 - 386.38  | 35.79 | 32.85                                 | 32.13                                | 31.41       | 30.69       | 29.97       | 29.25                                | 33.37       | 32.95       | 32.54       | 32.12       | 31.70                 | 31.27       | 32.45       | 31.73       | 31.01       | 30.29       | 29.57       |  |
| 834'600 - 836'999                        | 69'550 - 69'749.95 | 386.39 - 387.49  | 35.81 | 32.87                                 | 32.15                                | 31.43       | 30.71       | 30.00       | 29.28                                | 33.38       | 32.97       | 32.55       | 32.14       | 31.72                 | 31.30       | 32.47       | 31.75       | 31.03       | 30.31       | 29.60       |  |
| 837'000 - 839'399                        | 69'750 - 69'949.95 | 387.50 - 388.60  | 35.82 | 32.89                                 | 32.17                                | 31.45       | 30.74       | 30.02       | 29.31                                | 33.40       | 32.99       | 32.57       | 32.16       | 31.74                 | 31.32       | 32.49       | 31.77       | 31.06       | 30.34       | 29.62       |  |
| 839'400 - 841'799                        | 69'950 - 70'149.95 | 388.61 - 389.71  | 35.84 | 32.90                                 | 32.19                                | 31.48       | 30.76       | 30.05       | 29.34                                | 33.42       | 33.00       | 32.59       | 32.18       | 31.76                 | 31.34       | 32.51       | 31.79       | 31.08       | 30.36       | 29.65       |  |
| 841'800 - 844'199                        | 70'150 - 70'349.95 | 389.72 - 390.82  | 35.85 | 32.92                                 | 32.21                                | 31.50       | 30.79       | 30.08       | 29.37                                | 33.43       | 33.02       | 32.61       | 32.20       | 31.78                 | 31.36       | 32.53       | 31.82       | 31.10       | 30.39       | 29.68       |  |
| 844'200 - 846'599                        | 70'350 - 70'549.95 | 390.83 - 391.93  | 35.87 | 32.94                                 | 32.23                                | 31.52       | 30.81       | 30.10       | 29.39                                | 33.45       | 33.04       | 32.63       | 32.22       | 31.80                 | 31.39       | 32.55       | 31.84       | 31.13       | 30.42       | 29.71       |  |
| 846'600 - 848'999                        | 70'550 - 70'749.95 | 391.94 - 393.05  | 35.88 | 32.96                                 | 32.25                                | 31.54       | 30.84       | 30.13       | 29.42                                | 33.46       | 33.06       | 32.65       | 32.24       | 31.82                 | 31.41       | 32.56       | 31.86       | 31.15       | 30.44       | 29.73       |  |
| 849'000 - 851'399                        | 70'750 - 70'949.95 | 393.06 - 394.16  | 35.90 | 32.98                                 | 32.27                                | 31.57       | 30.86       | 30.15       | 29.45                                | 33.48       | 33.07       | 32.66       | 32.25       | 31.84                 | 31.43       | 32.58       | 31.88       | 31.17       | 30.47       | 29.76       |  |
| 851'400 - 853'799                        | 70'950 - 71'149.95 | 394.17 - 395.27  | 35.91 | 33.00                                 | 32.29                                | 31.59       | 30.89       | 30.18       | 29.48                                | 33.50       | 33.09       | 32.68       | 32.28       | 31.86                 | 31.45       | 32.60       | 31.90       | 31.20       | 30.49       | 29.79       |  |
| 853'800 - 856'199                        | 71'150 - 71'349.95 | 395.28 - 396.38  | 35.93 | 33.01                                 | 32.31                                | 31.61       | 30.91       | 30.21       | 29.51                                | 33.51       | 33.11       | 32.70       | 32.29       | 31.89                 | 31.47       | 32.62       | 31.92       | 31.22       | 30.52       | 29.82       |  |
| 856'200 - 858'599                        | 71'350 - 71'549.95 | 396.39 - 397.49  | 35.94 | 33.03                                 | 32.33                                | 31.63       | 30.93       | 30.23       | 29.53                                | 33.53       | 33.12       | 32.72       | 32.31       | 31.91                 | 31.50       | 32.64       | 31.94       | 31.24       | 30.54       | 29.84       |  |
| 858'600 - 860'999                        | 71'550 - 71'749.95 | 397.50 - 398.60  | 35.95 | 33.05                                 | 32.35                                | 31.65       | 30.96       | 30.26       | 29.56                                | 33.54       | 33.14       | 32.74       | 32.33       | 31.93                 | 31.52       | 32.66       | 31.96       | 31.27       | 30.57       | 29.87       |  |
| 861'000 - 863'399                        | 71'750 - 71'949.95 | 398.61 - 399.71  | 35.97 | 33.07                                 | 32.37                                | 31.68       | 30.98       | 30.28       | 29.59                                | 33.56       | 33.16       | 32.76       | 32.35       | 31.95                 | 31.54       | 32.68       | 31.98       | 31.29       | 30.59       | 29.90       |  |
| 863'400 - 865'799                        | 71'950 - 72'149.95 | 399.72 - 400.82  | 35.98 | 33.08                                 | 32.39                                | 31.70       | 31.00       | 30.31       | 29.61                                | 33.57       | 33.17       | 32.77       | 32.37       | 31.97                 | 31.56       | 32.70       | 32.00       | 31.31       | 30.62       | 29.92       |  |
| 865'800 - 868'199                        | 72'150 - 72'349.95 | 400.83 - 401.93  | 36.00 | 33.10                                 | 32.41                                | 31.72       | 31.03       | 30.33       | 29.64                                | 33.59       | 33.19       | 32.79       | 32.39       | 31.99                 | 31.58       | 32.72       | 32.02       | 31.33       | 30.64       | 29.95       |  |
| 868'200 - 870'599                        | 72'350 - 72'549.95 | 401.94 - 403.05  | 36.01 | 33.12                                 | 32.43                                | 31.74       | 31.05       | 30.36       | 29.67                                | 33.60       | 33.21       | 32.81       | 32.41       | 32.01                 | 31.60       | 32.74       | 32.04       | 31.35       | 30.66       | 29.97       |  |
| 870'600 - 872'999                        | 72'550 - 72'749.95 | 403.06 - 404.16  | 36.03 | 33.14                                 | 32.45                                | 31.76       | 31.07       | 30.38       | 29.70                                | 33.62       | 33.22       | 32.83       | 32.43       | 32.03                 | 31.62       | 32.75       | 32.06       | 31.38       | 30.69       | 30.00       |  |
| 873'000 - 875'399                        | 72'750 - 72'949.95 | 404.17 - 405.27  | 36.04 | 33.15                                 | 32.47                                | 31.78       | 31.09       | 30.41       | 29.72                                | 33.63       | 33.24       | 32.84       | 32.44       | 32.05                 | 31.64       | 32.77       | 32.08       | 31.40       | 30.71       | 30.03       |  |
| 875'400 - 877'799                        | 72'950 - 73'149.95 | 405.28 - 406.38  | 36.05 | 33.17                                 | 32.49                                | 31.80       | 31.12       | 30.43       | 29.75                                | 33.65       | 33.26       | 32.86       | 32.46       | 32.07                 | 31.67       | 32.79       | 32.10       | 31.42       | 30.74       | 30.05       |  |
| 877'800 - 880'199                        | 73'150 - 73'349.95 | 406.39 - 407.49  | 36.07 | 33.19                                 | 32.51                                | 31.82       | 31.14       | 30.46       | 29.78                                | 33.66       | 33.27       | 32.88       | 32.48       | 32.09                 | 31.69       | 32.81       | 32.12       | 31.44       | 30.76       | 30.08       |  |
| 880'200 - 882'599                        | 73'350 - 73'549.95 | 407.50 - 408.60  | 36.08 | 33.20                                 | 32.52                                | 31.84       | 31.16       | 30.48       | 29.80                                | 33.68       | 33.29       | 32.89       | 32.50       | 32.10                 | 31.71       | 32.83       | 32.14       | 31.46       | 30.78       | 30.10       |  |
| 882'600 - 884'999                        | 73'550 - 73'749.95 | 408.61 - 409.71  | 36.10 | 33.23                                 | 32.55                                | 31.87       | 31.19       | 30.51       | 29.83                                | 33.70       | 33.31       | 32.92       | 32.52       | 32.13                 | 31.73       | 32.85       | 32.17       | 31.49       | 30.81       | 30.13       |  |
| 885'000 - 887'399                        | 73'750 - 73'949.95 | 409.72 - 410.82  | 36.12 | 33.25                                 | 32.57                                | 31.90       | 31.22       | 30.54       | 29.87                                | 33.72       | 33.33       | 32.94       | 32.55       | 32.16                 | 31.76       | 32.87       | 32.20       | 31.52       | 30.84       | 30.16       |  |
| 887'400 - 889'799                        | 73'950 - 74'149.95 | 410.83 - 411.93  | 36.14 | 33.27                                 | 32.60                                | 31.92       | 31.25       | 30.57       | 29.90                                | 33.75       | 33.35       | 32.96       | 32.57       | 32.18                 | 31.79       | 32.90       | 32.22       | 31.55       | 30.87       | 30.20       |  |
| 889'800 - 892'199                        | 74'150 - 74'349.95 | 411.94 - 413.05  | 36.16 | 33.30                                 | 32.63                                | 31.95       | 31.28       | 30.61       | 29.93                                | 33.77       | 33.38       | 32.99       | 32.60       | 32.21                 | 31.82       | 32.92       | 32.25       | 31.58       | 30.90       | 30.23       |  |
| 892'200 - 894'599                        | 74'350 - 74'549.95 | 413.06 - 414.16  | 36.18 | 33.32                                 | 32.65                                | 31.98       | 31.31       | 30.63       | 29.96                                | 33.79       | 33.40       | 33.01       | 32.62       | 32.23                 | 31.84       | 32.95       | 32.28       | 31.60       | 30.93       | 30.26       |  |
| 894'600 - 896'999                        | 74'550 - 74'749.95 | 414.17 - 415.27  | 36.20 | 33.34                                 | 32.68                                | 32.01       | 31.34       | 30.67       | 30.00                                | 33.82       | 33.42       | 33.04       | 32.65       | 32.26                 | 31.87       | 32.97       | 32.30       | 31.63       | 30.96       | 30.29       |  |
| 897'000 - 899'399                        | 74'750 - 74'949.95 | 415.28 - 416.38  | 36.22 | 33.37                                 | 32.70                                | 32.03       | 31.36       | 30.70       | 30.03                                | 33.84       | 33.44       | 33.06       | 32.67       | 32.29                 | 31.90       | 33.00       | 32.33       | 31.66       | 30.99       | 30.32       |  |
| 899'400 - 901'799                        | 74'950 - 75'149.95 | 416.39 - 417.49  | 36.24 | 33.39                                 | 32.72                                | 32.06       | 31.39       | 30.73       | 30.06                                | 33.86       | 33.47       | 33.08       | 32.70       | 32.31                 | 31.92       | 33.02       | 32.35       | 31.69       | 31.02       | 30.35       |  |
| 901'800 - 904'199                        | 75'150 - 75'349.95 | 417.50 - 418.60  | 36.25 | 33.41                                 | 32.75                                | 32.09       | 31.42       | 30.76       | 30.09                                | 33.89       | 33.49       | 33.11       | 32.72       | 32.34                 | 31.95       | 33.04       | 32.38       | 31.71       | 31.05       |             |  |

| TRANCHES BAREMES IMPOTS A LA SOURCE 2024 |                    |                  |       |                                       | TAUX BAREMES IMPOTS A LA SOURCE 2024 |             |             |             |                                      |             |             |             |             |                       |             |             |             |             |             |             |  |
|--|--------------------|------------------|-------|---------------------------------------|--------------------------------------|-------------|-------------|-------------|--------------------------------------|-------------|-------------|-------------|-------------|-----------------------|-------------|-------------|-------------|-------------|-------------|-------------|--|
| Année<br>fr.                             | Mois<br>fr.        | A l'heure<br>fr. | A0    | B0                                    | B1                                   | B2          | B3          | B4          | B5                                   | C0          | C1          | C2          | C3          | C4                    | C5          | H1          | H2          | H3          | H4          | H5          |  |
|  |                    |                  | Seule | Marié et le conjoint ne travaille pas |                                      |             |             |             | Marié et les 2 conjoints travaillent |             |             |             |             | Famille monoparentale |             |             |             |             |             |             |  |
|  |                    |                  | %     | 0 enf.<br>%                           | 1 enf.<br>%                          | 2 enf.<br>% | 3 enf.<br>% | 4 enf.<br>% | 5 enf.<br>%                          | 0 enf.<br>% | 1 enf.<br>% | 2 enf.<br>% | 3 enf.<br>% | 4 enf.<br>%           | 5 enf.<br>% | 1 enf.<br>% | 2 enf.<br>% | 3 enf.<br>% | 4 enf.<br>% | 5 enf.<br>% |  |
| 904'200 - 906'599                        | 75'350 - 75'549.95 | 418.61 - 419.71  | 36.27 | 33.44                                 | 32.77                                | 32.11       | 31.45       | 30.79       | 30.12                                | 33.91       | 33.52       | 33.13       | 32.75       | 32.36                 | 31.98       | 33.07       | 32.41       | 31.74       | 31.08       | 30.42       |  |
| 906'600 - 908'999                        | 75'550 - 75'749.95 | 419.72 - 420.82  | 36.29 | 33.46                                 | 32.80                                | 32.14       | 31.48       | 30.82       | 30.16                                | 33.93       | 33.54       | 33.15       | 32.77       | 32.39                 | 32.00       | 33.09       | 32.43       | 31.77       | 31.11       | 30.45       |  |
| 909'000 - 911'399                        | 75'750 - 75'949.95 | 420.83 - 421.93  | 36.30 | 33.48                                 | 32.82                                | 32.16       | 31.50       | 30.85       | 30.19                                | 33.95       | 33.56       | 33.17       | 32.79       | 32.41                 | 32.03       | 33.11       | 32.46       | 31.80       | 31.14       | 30.48       |  |
| 911'400 - 913'799                        | 75'950 - 76'149.95 | 421.94 - 423.05  | 36.32 | 33.51                                 | 32.85                                | 32.19       | 31.53       | 30.88       | 30.22                                | 33.98       | 33.59       | 33.20       | 32.82       | 32.44                 | 32.05       | 33.14       | 32.48       | 31.82       | 31.17       | 30.51       |  |
| 913'800 - 916'199                        | 76'150 - 76'349.95 | 423.06 - 424.16  | 36.33 | 33.53                                 | 32.87                                | 32.22       | 31.56       | 30.91       | 30.25                                | 34.00       | 33.61       | 33.22       | 32.84       | 32.46                 | 32.08       | 33.16       | 32.51       | 31.85       | 31.20       | 30.54       |  |
| 916'200 - 918'599                        | 76'350 - 76'549.95 | 424.17 - 425.27  | 36.35 | 33.55                                 | 32.90                                | 32.24       | 31.59       | 30.93       | 30.28                                | 34.02       | 33.63       | 33.24       | 32.87       | 32.49                 | 32.11       | 33.18       | 32.53       | 31.88       | 31.22       | 30.57       |  |
| 918'600 - 920'999                        | 76'550 - 76'749.95 | 425.28 - 426.38  | 36.36 | 33.57                                 | 32.92                                | 32.27       | 31.61       | 30.96       | 30.31                                | 34.04       | 33.66       | 33.27       | 32.89       | 32.51                 | 32.13       | 33.21       | 32.56       | 31.90       | 31.25       | 30.60       |  |
| 921'000 - 923'399                        | 76'750 - 76'949.95 | 426.39 - 427.49  | 36.38 | 33.59                                 | 32.94                                | 32.29       | 31.64       | 30.99       | 30.34                                | 34.07       | 33.68       | 33.29       | 32.91       | 32.54                 | 32.16       | 33.23       | 32.58       | 31.93       | 31.28       | 30.63       |  |
| 923'400 - 925'799                        | 76'950 - 77'149.95 | 427.50 - 428.60  | 36.40 | 33.62                                 | 32.97                                | 32.32       | 31.67       | 31.02       | 30.37                                | 34.09       | 33.70       | 33.32       | 32.94       | 32.56                 | 32.18       | 33.25       | 32.61       | 31.96       | 31.31       | 30.66       |  |
| 925'800 - 928'199                        | 77'150 - 77'349.95 | 428.61 - 429.71  | 36.41 | 33.64                                 | 32.99                                | 32.34       | 31.70       | 31.05       | 30.40                                | 34.11       | 33.73       | 33.34       | 32.96       | 32.58                 | 32.21       | 33.28       | 32.63       | 31.98       | 31.33       | 30.69       |  |
| 928'200 - 930'599                        | 77'350 - 77'549.95 | 429.72 - 430.82  | 36.43 | 33.66                                 | 33.01                                | 32.37       | 31.72       | 31.08       | 30.43                                | 34.13       | 33.75       | 33.37       | 32.98       | 32.61                 | 32.23       | 33.30       | 32.65       | 32.01       | 31.36       | 30.72       |  |
| 930'600 - 932'999                        | 77'550 - 77'749.95 | 430.83 - 431.93  | 36.44 | 33.68                                 | 33.04                                | 32.39       | 31.75       | 31.11       | 30.46                                | 34.15       | 33.77       | 33.39       | 33.00       | 32.63                 | 32.26       | 33.32       | 32.68       | 32.03       | 31.39       | 30.75       |  |
| 933'000 - 935'399                        | 77'750 - 77'949.95 | 431.94 - 433.05  | 36.46 | 33.70                                 | 33.06                                | 32.42       | 31.78       | 31.13       | 30.49                                | 34.18       | 33.79       | 33.41       | 33.03       | 32.66                 | 32.28       | 33.35       | 32.70       | 32.06       | 31.42       | 30.78       |  |
| 935'400 - 937'799                        | 77'950 - 78'149.95 | 433.06 - 434.16  | 36.47 | 33.72                                 | 33.08                                | 32.44       | 31.80       | 31.16       | 30.52                                | 34.20       | 33.82       | 33.44       | 33.05       | 32.68                 | 32.31       | 33.37       | 32.73       | 32.09       | 31.44       | 30.80       |  |
| 937'800 - 940'199                        | 78'150 - 78'349.95 | 434.17 - 435.27  | 36.49 | 33.75                                 | 33.11                                | 32.47       | 31.83       | 31.19       | 30.55                                | 34.22       | 33.84       | 33.46       | 33.08       | 32.70                 | 32.33       | 33.39       | 32.75       | 32.11       | 31.47       | 30.83       |  |
| 940'200 - 942'599                        | 78'350 - 78'549.95 | 435.28 - 436.38  | 36.50 | 33.77                                 | 33.13                                | 32.49       | 31.86       | 31.22       | 30.58                                | 34.24       | 33.86       | 33.48       | 33.10       | 32.73                 | 32.36       | 33.41       | 32.77       | 32.14       | 31.50       | 30.86       |  |
| 942'600 - 944'999                        | 78'550 - 78'749.95 | 436.39 - 437.49  | 36.51 | 33.79                                 | 33.15                                | 32.52       | 31.88       | 31.24       | 30.61                                | 34.26       | 33.88       | 33.51       | 33.13       | 32.75                 | 32.38       | 33.43       | 32.80       | 32.16       | 31.53       | 30.89       |  |
| 945'000 - 947'399                        | 78'750 - 78'949.95 | 437.50 - 438.60  | 36.53 | 33.81                                 | 33.17                                | 32.54       | 31.91       | 31.27       | 30.64                                | 34.28       | 33.91       | 33.53       | 33.15       | 32.77                 | 32.41       | 33.46       | 32.82       | 32.19       | 31.55       | 30.92       |  |
| 947'400 - 949'799                        | 78'950 - 79'149.95 | 438.61 - 439.71  | 36.54 | 33.83                                 | 33.20                                | 32.56       | 31.93       | 31.30       | 30.67                                | 34.30       | 33.93       | 33.55       | 33.18       | 32.80                 | 32.43       | 33.48       | 32.84       | 32.21       | 31.58       | 30.95       |  |
| 949'800 - 952'199                        | 79'150 - 79'349.95 | 439.72 - 440.82  | 36.56 | 33.86                                 | 33.22                                | 32.59       | 31.96       | 31.33       | 30.70                                | 34.32       | 33.95       | 33.58       | 33.20       | 32.82                 | 32.45       | 33.50       | 32.87       | 32.24       | 31.61       | 30.98       |  |
| 952'200 - 954'599                        | 79'350 - 79'549.95 | 440.83 - 441.93  | 36.57 | 33.88                                 | 33.24                                | 32.61       | 31.98       | 31.35       | 30.72                                | 34.34       | 33.97       | 33.60       | 33.22       | 32.85                 | 32.48       | 33.52       | 32.89       | 32.26       | 31.63       | 31.00       |  |
| 954'600 - 956'999                        | 79'550 - 79'749.95 | 441.94 - 443.05  | 36.59 | 33.90                                 | 33.26                                | 32.64       | 32.01       | 31.38       | 30.75                                | 34.36       | 33.99       | 33.62       | 33.25       | 32.87                 | 32.50       | 33.54       | 32.91       | 32.29       | 31.66       | 31.03       |  |
| 957'000 - 959'399                        | 79'750 - 79'949.95 | 443.06 - 444.16  | 36.60 | 33.93                                 | 33.29                                | 32.66       | 32.03       | 31.41       | 30.78                                | 34.38       | 34.01       | 33.64       | 33.27       | 32.90                 | 32.53       | 33.57       | 32.94       | 32.31       | 31.68       | 31.06       |  |
| 959'400 - 961'799                        | 79'950 - 80'149.95 | 444.17 - 445.27  | 36.62 | 33.95                                 | 33.31                                | 32.68       | 32.06       | 31.43       | 30.81                                | 34.40       | 34.04       | 33.67       | 33.29       | 32.92                 | 32.55       | 33.59       | 32.96       | 32.33       | 31.71       | 31.09       |  |
| 961'800 - 964'199                        | 80'150 - 80'349.95 | 445.28 - 446.38  | 36.63 | 33.97                                 | 33.33                                | 32.71       | 32.08       | 31.46       | 30.84                                | 34.42       | 34.06       | 33.69       | 33.32       | 32.95                 | 32.57       | 33.61       | 32.98       | 32.36       | 31.74       | 31.11       |  |
| 964'200 - 966'599                        | 80'350 - 80'549.95 | 446.39 - 447.49  | 36.64 | 33.99                                 | 33.36                                | 32.73       | 32.11       | 31.49       | 30.87                                | 34.45       | 34.08       | 33.71       | 33.34       | 32.97                 | 32.60       | 33.64       | 33.00       | 32.38       | 31.76       | 31.14       |  |
| 966'600 - 968'999                        | 80'550 - 80'749.95 | 447.50 - 448.60  | 36.66 | 34.01                                 | 33.38                                | 32.75       | 32.13       | 31.51       | 30.89                                | 34.47       | 34.10       | 33.73       | 33.36       | 32.99                 | 32.62       | 33.66       | 33.03       | 32.41       | 31.79       | 31.17       |  |
| 969'000 - 971'399                        | 80'750 - 80'949.95 | 448.61 - 449.71  | 36.67 | 34.04                                 | 33.40                                | 32.78       | 32.16       | 31.54       | 30.92                                | 34.49       | 34.12       | 33.75       | 33.39       | 33.02                 | 32.65       | 33.68       | 33.05       | 32.43       | 31.81       | 31.19       |  |
| 971'400 - 973'799                        | 80'950 - 81'149.95 | 449.72 - 450.82  | 36.69 | 34.06                                 | 33.43                                | 32.80       | 32.18       | 31.56       | 30.95                                | 34.51       | 34.14       | 33.78       | 33.41       | 33.04                 | 32.67       | 33.71       | 33.08       | 32.45       | 31.84       | 31.22       |  |
| 973'800 - 976'199                        | 81'150 - 81'349.95 | 450.83 - 451.93  | 36.70 | 34.08                                 | 33.45                                | 32.82       | 32.21       | 31.59       | 30.98                                | 34.53       | 34.16       | 33.80       | 33.43       | 33.07                 | 32.70       | 33.73       | 33.10       | 32.48       | 31.86       | 31.25       |  |
| 976'200 - 978'599                        | 81'350 - 81'549.95 | 451.94 - 453.05  | 36.71 | 34.10                                 | 33.47                                | 32.85       | 32.23       | 31.62       | 31.00                                | 34.55       | 34.18       | 33.82       | 33.46       | 33.09                 | 32.72       | 33.75       | 33.12       | 32.50       | 31.89       | 31.27       |  |
| 978'600 - 980'999                        | 81'550 - 81'749.95 | 453.06 - 454.16  | 36.73 | 34.12                                 | 33.50                                | 32.87       | 32.25       | 31.64       | 31.03                                | 34.56       | 34.20       | 33.84       | 33.48       | 33.11                 | 32.75       | 33.77       | 33.15       | 32.52       | 31.91       | 31.30       |  |
| 981'000 - 983'399                        | 81'750 - 81'949.95 | 454.17 - 455.27  | 36.74 | 34.14                                 | 33.52                                | 32.90       | 32.28       | 31.67       | 31.06                                | 34.58       | 34.22       | 33.86       | 33.50       | 33.14                 | 32.77       | 33.80       | 33.17       | 32.55       | 31.94       | 31.33       |  |
| 983'400 - 985'799                        | 81'950 - 82'149.95 | 455.28 - 456.38  | 36.75 | 34.17                                 | 33.54                                | 32.92       | 32.30       | 31.69       | 31.08                                | 34.60       | 34.25       | 33.89       | 33.52       | 33.16                 | 32.80       | 33.82       | 33.20       | 32.57       | 31.96       | 31.35       |  |
| 985'800 - 988'199                        | 82'150 - 82'349.95 | 456.39 - 457.49  | 36.77 | 34.19                                 | 33.56                                | 32.94       | 32.33       | 31.72       | 31.11                                | 34.62       | 34.26       | 33.91       | 33.54       | 33.18                 | 32.82       | 33.84       | 33.22       | 32.60       | 31.99       | 31.38       |  |
| 988'200 - 990'599                        | 82'350 - 82'549.95 | 457.50 - 458.60  | 36.78 | 34.21                                 | 33.59                                | 32.97       | 32.35       | 31.74       | 31.14                                | 34.64       | 34.29       | 33.93       | 33.57       | 33.21                 | 32.84       | 33.86       | 33.24       | 32.62       | 32.01       | 31.40       |  |
| 990'600 - 992'999                        | 82'550 - 82'749.95 | 458.61 - 459.71  | 36.79 | 34.23                                 | 33.61                                | 32.99       | 32.37       | 31.77       | 31.16                                | 34.66       | 34.31       | 33.95       | 33.59       | 33.23                 | 32.87       | 33.88       | 33.27       | 32.65       | 32.04       | 31.43       |  |
| 993'000 - 995'399                        | 82'750 - 82'949.95 | 459.72 - 460.82  | 36.81 | 34.25                                 | 33.63                                | 33.01       | 32.40       | 31.79       | 31.19                                | 34.68       | 34.33       | 33.97       | 33.61       | 33.25                 | 32.89       | 33.90       | 33.29       | 32.67       | 32.06       | 31.46       |  |
| 995'400 - 997'799                        | 82'950 - 83'149.95 | 460.83 - 461.93  | 36.82 | 34.27                                 | 33.65                                | 33.04       | 32.42       | 31.82       | 31.21                                | 34.70       | 34.35       | 33.99       | 33.63       | 33.27                 | 32.91       | 33.93       | 33.31       | 32.70       | 32.08       | 31.48       |  |
| 997'800 - 1'000'199                      | 83'150 - 83'349.95 | 461.94 - 463.05  | 36.83 | 34.29                                 | 33.68                                | 33.06       | 32.45       | 31.84       | 31.24                                | 34.72       | 34.37       | 34.01       | 33.66       | 33.30                 | 32.94       | 33.95       | 33.33       | 32.72       | 32.11       | 31.51       |  |
| 1'000'200 - 1'002'599                    | 83'350 - 83'549.95 | 463.06 - 464.16  | 36.85 | 34.31                                 | 33.70                                | 33.09       | 32.47       | 31.87       | 31.27                                | 34.74       | 34.39       | 34.03       | 33.68       | 33.32                 | 32.96       | 33.97       | 33.36       | 32.75       | 32.13       | 31.53       |  |
| 1'002'600 - 1'004'999                    | 83'550 - 83'749.95 | 464.17 - 465.27  | 36.86 | 34.33                                 | 33.72                                | 33.11       | 32.50       | 31.89       | 31.29                                | 34.76       | 34.40       | 34.05       | 33.70       | 33.34                 | 32.99       | 33.99       | 33.38       | 32.77       | 32.16       | 31.56       |  |
| 1'005'000 - 1'007'399                    | 83'750 - 83'949.95 | 465.28 - 466.38  | 36.87 | 34.35                                 | 33.74                                | 33.13       | 32.52       | 31.91       | 31.32                                | 34.78       | 34.42       | 34.07       | 33.72       | 33.36                 | 33.01       | 34.01       | 33.40       | 32.79       | 32.18       | 31.58       |  |
| 1'007'400 - 1'009'799                    | 83'950 - 84'149.95 | 466.39 - 467.49  | 36.89 | 34.37                                 | 33.76                                | 33.16       | 32.55       | 31.94       | 31.34                                | 34.79       | 34.44       | 34.09       | 33.74       | 33.39                 | 33.03       | 34.03       | 33.43       | 32.82       | 32.21       | 31.61       |  |
| 1'009'800 - 1'012'199                    | 84'150 - 84'349.95 | 467.50 - 468.60  | 36.90 | 34.39                                 | 33.79                                | 33.18       | 32.57       | 31.97       | 31.37                                | 34.81       | 34.46       | 34.11       | 33.76       | 33.41                 | 33.06       | 34.05       | 33.45       | 32.84       | 32.24       | 31.63       |  |
| 1'012'200 - 1'014'599                    | 84'350 - 84'549.95 | 468.61 - 469.71  | 36.91 | 34.41                                 | 33.81                                | 33.20       | 32.60       | 31.99       | 31.39                                | 34.83       | 34.48       | 34.13       | 33.78       | 33.43                 | 33.08       | 34.07       | 33.47       | 32.86       | 32.26       | 31.66       |  |
| 1'014'600 - 1'016'999                    | 84'550 - 84'749.95 | 469.72 - 470.82  | 36.92 | 34.43                                 | 33.83                                | 33.23       | 32.62       | 32.02       | 31.42                                | 34.85       | 34.50       | 34.15       | 33.80       | 33.45                 | 33.10       | 34.10       | 33.49       | 32.89       | 32.28       | 31.68       |  |
| 1'017'000 - 1'019'399                    | 84'750 - 84'949.95 | 470.83 - 471.93  | 36.94 | 34.45                                 | 33.85                                | 33.25       | 32.65       | 32.04       | 31.45                                | 34.86       | 34.52       | 34.17       | 33.83       | 33.48                 | 33.12       | 3           |             |             |             |             |  |

| TRANCHES BAREMES IMPOTS A LA SOURCE 2024 |                    |                  |       |                                       | TAUX BAREMES IMPOTS A LA SOURCE 2024 |             |             |             |                                      |             |             |             |             |                       |             |             |             |             |             |             |  |
|--|--------------------|------------------|-------|---------------------------------------|--------------------------------------|-------------|-------------|-------------|--------------------------------------|-------------|-------------|-------------|-------------|-----------------------|-------------|-------------|-------------|-------------|-------------|-------------|--|
| Année<br>fr.                             | Mois<br>fr.        | A l'heure<br>fr. | A0    | B0                                    | B1                                   | B2          | B3          | B4          | B5                                   | C0          | C1          | C2          | C3          | C4                    | C5          | H1          | H2          | H3          | H4          | H5          |  |
|  |                    |                  | Seule | Marié et le conjoint ne travaille pas |                                      |             |             |             | Marié et les 2 conjoints travaillent |             |             |             |             | Famille monoparentale |             |             |             |             |             |             |  |
|  |                    |                  | %     | 0 enf.<br>%                           | 1 enf.<br>%                          | 2 enf.<br>% | 3 enf.<br>% | 4 enf.<br>% | 5 enf.<br>%                          | 0 enf.<br>% | 1 enf.<br>% | 2 enf.<br>% | 3 enf.<br>% | 4 enf.<br>%           | 5 enf.<br>% | 1 enf.<br>% | 2 enf.<br>% | 3 enf.<br>% | 4 enf.<br>% | 5 enf.<br>% |  |
| 1'019'400 - 1'021'799                    | 84'950 - 85'149.95 | 471.94 - 473.05  | 36.95 | 34.47                                 | 33.87                                | 33.27       | 32.67       | 32.07       | 31.47                                | 34.88       | 34.54       | 34.19       | 33.85       | 33.50                 | 33.15       | 34.14       | 33.54       | 32.93       | 32.33       | 31.73       |  |
| 1'021'800 - 1'024'199                    | 85'150 - 85'349.95 | 473.06 - 474.16  | 36.96 | 34.49                                 | 33.89                                | 33.29       | 32.69       | 32.09       | 31.49                                | 34.89       | 34.56       | 34.21       | 33.87       | 33.52                 | 33.17       | 34.16       | 33.56       | 32.96       | 32.36       | 31.76       |  |
| 1'024'200 - 1'026'599                    | 85'350 - 85'549.95 | 474.17 - 475.27  | 36.97 | 34.51                                 | 33.91                                | 33.32       | 32.72       | 32.12       | 31.52                                | 34.91       | 34.57       | 34.23       | 33.89       | 33.54                 | 33.19       | 34.18       | 33.58       | 32.98       | 32.38       | 31.79       |  |
| 1'026'600 - 1'028'999                    | 85'550 - 85'749.95 | 475.28 - 476.38  | 36.99 | 34.53                                 | 33.94                                | 33.34       | 32.74       | 32.15       | 31.55                                | 34.92       | 34.59       | 34.25       | 33.91       | 33.56                 | 33.21       | 34.20       | 33.60       | 33.01       | 32.41       | 31.81       |  |
| 1'029'000 - 1'031'399                    | 85'750 - 85'949.95 | 476.39 - 477.49  | 37.00 | 34.55                                 | 33.96                                | 33.36       | 32.76       | 32.17       | 31.57                                | 34.94       | 34.60       | 34.27       | 33.93       | 33.58                 | 33.24       | 34.22       | 33.62       | 33.03       | 32.43       | 31.84       |  |
| 1'031'400 - 1'033'799                    | 85'950 - 86'149.95 | 477.50 - 478.60  | 37.01 | 34.57                                 | 33.98                                | 33.38       | 32.79       | 32.19       | 31.60                                | 34.95       | 34.62       | 34.29       | 33.95       | 33.60                 | 33.26       | 34.24       | 33.64       | 33.05       | 32.46       | 31.86       |  |
| 1'033'800 - 1'036'199                    | 86'150 - 86'349.95 | 478.61 - 479.71  | 37.02 | 34.59                                 | 34.00                                | 33.40       | 32.81       | 32.22       | 31.63                                | 34.97       | 34.64       | 34.30       | 33.97       | 33.63                 | 33.28       | 34.26       | 33.67       | 33.07       | 32.48       | 31.89       |  |
| 1'036'200 - 1'038'599                    | 86'350 - 86'549.95 | 479.72 - 480.82  | 37.04 | 34.61                                 | 34.02                                | 33.43       | 32.83       | 32.24       | 31.65                                | 34.98       | 34.65       | 34.32       | 33.99       | 33.65                 | 33.30       | 34.28       | 33.69       | 33.10       | 32.50       | 31.91       |  |
| 1'038'600 - 1'040'999                    | 86'550 - 86'749.95 | 480.83 - 481.93  | 37.05 | 34.63                                 | 34.04                                | 33.45       | 32.86       | 32.27       | 31.68                                | 34.99       | 34.67       | 34.34       | 34.01       | 33.67                 | 33.32       | 34.30       | 33.71       | 33.12       | 32.53       | 31.94       |  |
| 1'041'000 - 1'043'399                    | 86'750 - 86'949.95 | 481.94 - 483.05  | 37.06 | 34.65                                 | 34.06                                | 33.47       | 32.88       | 32.29       | 31.70                                | 35.01       | 34.68       | 34.35       | 34.02       | 33.69                 | 33.35       | 34.32       | 33.73       | 33.14       | 32.55       | 31.96       |  |
| 1'043'400 - 1'045'799                    | 86'950 - 87'149.95 | 483.06 - 484.16  | 37.07 | 34.67                                 | 34.08                                | 33.49       | 32.90       | 32.32       | 31.73                                | 35.02       | 34.70       | 34.37       | 34.04       | 33.71                 | 33.37       | 34.34       | 33.75       | 33.16       | 32.58       | 31.99       |  |
| 1'045'800 - 1'048'199                    | 87'150 - 87'349.95 | 484.17 - 485.27  | 37.08 | 34.68                                 | 34.10                                | 33.51       | 32.93       | 32.34       | 31.76                                | 35.04       | 34.71       | 34.38       | 34.06       | 33.73                 | 33.39       | 34.36       | 33.77       | 33.19       | 32.60       | 32.01       |  |
| 1'048'200 - 1'050'599                    | 87'350 - 87'549.95 | 485.28 - 486.38  | 37.10 | 34.70                                 | 34.12                                | 33.53       | 32.95       | 32.37       | 31.78                                | 35.05       | 34.73       | 34.40       | 34.07       | 33.74                 | 33.41       | 34.38       | 33.79       | 33.21       | 32.62       | 32.04       |  |
| 1'050'600 - 1'052'999                    | 87'550 - 87'749.95 | 486.39 - 487.49  | 37.11 | 34.72                                 | 34.14                                | 33.56       | 32.97       | 32.39       | 31.81                                | 35.07       | 34.74       | 34.42       | 34.09       | 33.76                 | 33.43       | 34.40       | 33.81       | 33.23       | 32.65       | 32.06       |  |
| 1'053'000 - 1'055'399                    | 87'750 - 87'949.95 | 487.50 - 488.60  | 37.12 | 34.74                                 | 34.16                                | 33.58       | 32.99       | 32.41       | 31.83                                | 35.08       | 34.76       | 34.43       | 34.11       | 33.78                 | 33.45       | 34.42       | 33.83       | 33.25       | 32.67       | 32.09       |  |
| 1'055'400 - 1'057'799                    | 87'950 - 88'149.95 | 488.61 - 489.71  | 37.13 | 34.76                                 | 34.18                                | 33.60       | 33.02       | 32.44       | 31.86                                | 35.09       | 34.77       | 34.45       | 34.12       | 33.80                 | 33.47       | 34.43       | 33.85       | 33.27       | 32.69       | 32.11       |  |
| 1'057'800 - 1'060'199                    | 88'150 - 88'349.95 | 489.72 - 490.82  | 37.14 | 34.77                                 | 34.20                                | 33.62       | 33.04       | 32.46       | 31.88                                | 35.11       | 34.79       | 34.46       | 34.14       | 33.81                 | 33.49       | 34.45       | 33.88       | 33.30       | 32.72       | 32.14       |  |
| 1'060'200 - 1'062'599                    | 88'350 - 88'549.95 | 490.83 - 491.93  | 37.15 | 34.79                                 | 34.22                                | 33.64       | 33.06       | 32.48       | 31.91                                | 35.12       | 34.80       | 34.48       | 34.16       | 33.83                 | 33.51       | 34.47       | 33.90       | 33.32       | 32.74       | 32.16       |  |
| 1'062'600 - 1'064'999                    | 88'550 - 88'749.95 | 491.94 - 493.05  | 37.17 | 34.80                                 | 34.24                                | 33.66       | 33.08       | 32.51       | 31.93                                | 35.14       | 34.81       | 34.49       | 34.17       | 33.85                 | 33.52       | 34.48       | 33.92       | 33.34       | 32.76       | 32.19       |  |
| 1'065'000 - 1'067'399                    | 88'750 - 88'949.95 | 493.06 - 494.16  | 37.18 | 34.82                                 | 34.25                                | 33.68       | 33.11       | 32.53       | 31.96                                | 35.15       | 34.83       | 34.51       | 34.19       | 33.86                 | 33.54       | 34.50       | 33.94       | 33.36       | 32.79       | 32.21       |  |
| 1'067'400 - 1'069'799                    | 88'950 - 89'149.95 | 494.17 - 495.27  | 37.19 | 34.83                                 | 34.27                                | 33.70       | 33.13       | 32.55       | 31.98                                | 35.16       | 34.84       | 34.52       | 34.20       | 33.88                 | 33.56       | 34.52       | 33.95       | 33.38       | 32.81       | 32.23       |  |
| 1'069'800 - 1'072'199                    | 89'150 - 89'349.95 | 495.28 - 496.38  | 37.20 | 34.85                                 | 34.28                                | 33.72       | 33.15       | 32.58       | 32.00                                | 35.18       | 34.86       | 34.54       | 34.22       | 33.90                 | 33.58       | 34.53       | 33.97       | 33.40       | 32.83       | 32.26       |  |
| 1'072'200 - 1'074'599                    | 89'350 - 89'549.95 | 496.39 - 497.49  | 37.21 | 34.86                                 | 34.30                                | 33.74       | 33.17       | 32.60       | 32.03                                | 35.19       | 34.87       | 34.55       | 34.24       | 33.92                 | 33.59       | 34.55       | 33.99       | 33.42       | 32.85       | 32.28       |  |
| 1'074'600 - 1'076'999                    | 89'550 - 89'749.95 | 497.50 - 498.60  | 37.22 | 34.88                                 | 34.32                                | 33.76       | 33.19       | 32.62       | 32.05                                | 35.20       | 34.89       | 34.57       | 34.25       | 33.93                 | 33.61       | 34.56       | 34.00       | 33.44       | 32.88       | 32.31       |  |
| 1'077'000 - 1'079'399                    | 89'750 - 89'949.95 | 498.61 - 499.71  | 37.23 | 34.89                                 | 34.33                                | 33.77       | 33.22       | 32.65       | 32.08                                | 35.22       | 34.90       | 34.59       | 34.27       | 33.95                 | 33.63       | 34.58       | 34.02       | 33.46       | 32.90       | 32.33       |  |
| 1'079'400 - 1'081'799                    | 89'950 - 90'149.95 | 499.72 - 500.82  | 37.24 | 34.91                                 | 34.35                                | 33.79       | 33.23       | 32.67       | 32.10                                | 35.23       | 34.92       | 34.60       | 34.28       | 33.96                 | 33.65       | 34.59       | 34.04       | 33.48       | 32.92       | 32.35       |  |
| 1'081'800 - 1'084'199                    | 90'150 - 90'349.95 | 500.83 - 501.93  | 37.26 | 34.92                                 | 34.36                                | 33.81       | 33.25       | 32.69       | 32.13                                | 35.24       | 34.93       | 34.61       | 34.30       | 33.98                 | 33.66       | 34.61       | 34.05       | 33.50       | 32.94       | 32.38       |  |
| 1'084'200 - 1'086'599                    | 90'350 - 90'549.95 | 501.94 - 503.05  | 37.27 | 34.94                                 | 34.38                                | 33.83       | 33.27       | 32.71       | 32.15                                | 35.26       | 34.94       | 34.63       | 34.31       | 34.00                 | 33.68       | 34.62       | 34.07       | 33.51       | 32.96       | 32.40       |  |
| 1'086'600 - 1'088'999                    | 90'550 - 90'749.95 | 503.06 - 504.16  | 37.28 | 34.95                                 | 34.40                                | 33.84       | 33.29       | 32.74       | 32.17                                | 35.27       | 34.96       | 34.64       | 34.33       | 34.01                 | 33.70       | 34.64       | 34.09       | 33.53       | 32.98       | 32.42       |  |
| 1'089'000 - 1'091'399                    | 90'750 - 90'949.95 | 504.17 - 505.27  | 37.29 | 34.96                                 | 34.41                                | 33.86       | 33.31       | 32.75       | 32.20                                | 35.28       | 34.97       | 34.66       | 34.34       | 34.03                 | 33.71       | 34.65       | 34.10       | 33.55       | 33.00       | 32.44       |  |
| 1'091'400 - 1'093'799                    | 90'950 - 91'149.95 | 505.28 - 506.38  | 37.30 | 34.98                                 | 34.43                                | 33.88       | 33.32       | 32.77       | 32.22                                | 35.30       | 34.99       | 34.67       | 34.36       | 34.05                 | 33.73       | 34.67       | 34.12       | 33.57       | 33.02       | 32.46       |  |
| 1'093'800 - 1'096'199                    | 91'150 - 91'349.95 | 506.39 - 507.49  | 37.31 | 34.99                                 | 34.44                                | 33.89       | 33.34       | 32.79       | 32.24                                | 35.31       | 35.00       | 34.69       | 34.38       | 34.06                 | 33.75       | 34.68       | 34.13       | 33.58       | 33.03       | 32.48       |  |
| 1'096'200 - 1'098'599                    | 91'350 - 91'549.95 | 507.50 - 508.60  | 37.32 | 35.01                                 | 34.46                                | 33.91       | 33.36       | 32.81       | 32.26                                | 35.32       | 35.01       | 34.70       | 34.39       | 34.08                 | 33.76       | 34.70       | 34.15       | 33.60       | 33.05       | 32.50       |  |
| 1'098'600 - 1'100'999                    | 91'550 - 91'749.95 | 508.61 - 509.71  | 37.33 | 35.02                                 | 34.47                                | 33.93       | 33.38       | 32.83       | 32.28                                | 35.34       | 35.03       | 34.72       | 34.41       | 34.09                 | 33.78       | 34.71       | 34.17       | 33.62       | 33.07       | 32.52       |  |
| 1'101'000 - 1'103'399                    | 91'750 - 91'949.95 | 509.72 - 510.82  | 37.34 | 35.03                                 | 34.49                                | 33.94       | 33.40       | 32.85       | 32.30                                | 35.35       | 35.04       | 34.73       | 34.42       | 34.11                 | 33.80       | 34.73       | 34.18       | 33.64       | 33.09       | 32.54       |  |
| 1'103'400 - 1'105'799                    | 91'950 - 92'149.95 | 510.83 - 511.93  | 37.36 | 35.05                                 | 34.50                                | 33.96       | 33.41       | 32.87       | 32.32                                | 35.36       | 35.05       | 34.75       | 34.44       | 34.13                 | 33.81       | 34.74       | 34.20       | 33.65       | 33.11       | 32.56       |  |
| 1'105'800 - 1'108'199                    | 92'150 - 92'349.95 | 511.94 - 513.05  | 37.37 | 35.06                                 | 34.52                                | 33.97       | 33.43       | 32.89       | 32.34                                | 35.37       | 35.07       | 34.76       | 34.45       | 34.14                 | 33.83       | 34.76       | 34.21       | 33.67       | 33.12       | 32.58       |  |
| 1'108'200 - 1'110'599                    | 92'350 - 92'549.95 | 513.06 - 514.16  | 37.38 | 35.08                                 | 34.53                                | 33.99       | 33.45       | 32.90       | 32.36                                | 35.39       | 35.08       | 34.77       | 34.47       | 34.16                 | 33.85       | 34.77       | 34.23       | 33.69       | 33.14       | 32.60       |  |
| 1'110'600 - 1'112'999                    | 92'550 - 92'749.95 | 514.17 - 515.27  | 37.39 | 35.09                                 | 34.55                                | 34.01       | 33.47       | 32.92       | 32.38                                | 35.40       | 35.10       | 34.79       | 34.48       | 34.17                 | 33.86       | 34.79       | 34.24       | 33.70       | 33.16       | 32.62       |  |
| 1'113'000 - 1'115'399                    | 92'750 - 92'949.95 | 515.28 - 516.38  | 37.40 | 35.10                                 | 34.56                                | 34.02       | 33.48       | 32.94       | 32.40                                | 35.41       | 35.11       | 34.80       | 34.50       | 34.19                 | 33.88       | 34.80       | 34.26       | 33.72       | 33.18       | 32.64       |  |
| 1'115'400 - 1'117'799                    | 92'950 - 93'149.95 | 516.39 - 517.49  | 37.41 | 35.12                                 | 34.58                                | 34.04       | 33.50       | 32.96       | 32.42                                | 35.43       | 35.12       | 34.82       | 34.51       | 34.20                 | 33.90       | 34.81       | 34.28       | 33.74       | 33.20       | 32.66       |  |
| 1'117'800 - 1'120'199                    | 93'150 - 93'349.95 | 517.50 - 518.60  | 37.42 | 35.13                                 | 34.59                                | 34.05       | 33.52       | 32.98       | 32.44                                | 35.44       | 35.13       | 34.83       | 34.53       | 34.22                 | 33.91       | 34.83       | 34.29       | 33.75       | 33.21       | 32.68       |  |
| 1'120'200 - 1'122'599                    | 93'350 - 93'549.95 | 518.61 - 519.71  | 37.43 | 35.14                                 | 34.61                                | 34.07       | 33.53       | 33.00       | 32.46                                | 35.45       | 35.15       | 34.84       | 34.54       | 34.23                 | 33.93       | 34.84       | 34.31       | 33.77       | 33.23       | 32.70       |  |
| 1'122'600 - 1'124'999                    | 93'550 - 93'749.95 | 519.72 - 520.82  | 37.44 | 35.16                                 | 34.62                                | 34.09       | 33.55       | 33.01       | 32.48                                | 35.46       | 35.16       | 34.86       | 34.55       | 34.25                 | 33.94       | 34.86       | 34.32       | 33.79       | 33.25       | 32.71       |  |
| 1'125'000 - 1'127'399                    | 93'750 - 93'949.95 | 520.83 - 521.93  | 37.45 | 35.17                                 | 34.64                                | 34.10       | 33.57       | 33.03       | 32.50                                | 35.48       | 35.17       | 34.87       | 34.57       | 34.26                 | 33.96       | 34.87       | 34.34       | 33.80       | 33.27       | 32.73       |  |
| 1'127'400 - 1'129'799                    | 93'950 - 94'149.95 | 521.94 - 523.05  | 37.46 | 35.18                                 | 34.65                                | 34.12       | 33.58       | 33.05       | 32.52                                | 35.49       | 35.19       | 34.89       | 34.58       | 34.28                 | 33.98       | 34.89       | 34.35       | 33.82       | 33.28       | 32.75       |  |
| 1'129'800 - 1'132'199                    | 94'150 - 94'349.95 | 523.06 - 524.16  | 37.47 | 35.20                                 | 34.66                                | 34.13       | 33.60       | 33.07       | 32.54                                | 35.50       | 35.20       | 34.90       | 34.60       | 34.30                 | 33.99       | 34.90       | 34.37       | 33.83       | 33.30       | 32.77       |  |
| 1'132'200 - 1'134'599                    | 94'350 - 94'549    |                  |       |                                       |                                      |             |             |             |                                      |             |             |             |             |                       |             |             |             |             |             |             |  |

| TRANCHES BAREMES IMPOTS A LA SOURCE 2024 |                      |                  |       |                                       | TAUX BAREMES IMPOTS A LA SOURCE 2024 |             |             |             |                                      |             |             |             |             |                       |             |             |             |             |             |             |  |
|--|----------------------|------------------|-------|---------------------------------------|--------------------------------------|-------------|-------------|-------------|--------------------------------------|-------------|-------------|-------------|-------------|-----------------------|-------------|-------------|-------------|-------------|-------------|-------------|--|
| Année<br>fr.                             | Mois<br>fr.          | A l'heure<br>fr. | A0    | B0                                    | B1                                   | B2          | B3          | B4          | B5                                   | C0          | C1          | C2          | C3          | C4                    | C5          | H1          | H2          | H3          | H4          | H5          |  |
|  |                      |                  | Seule | Marié et le conjoint ne travaille pas |                                      |             |             |             | Marié et les 2 conjoints travaillent |             |             |             |             | Famille monoparentale |             |             |             |             |             |             |  |
|  |                      |                  | %     | 0 enf.<br>%                           | 1 enf.<br>%                          | 2 enf.<br>% | 3 enf.<br>% | 4 enf.<br>% | 5 enf.<br>%                          | 0 enf.<br>% | 1 enf.<br>% | 2 enf.<br>% | 3 enf.<br>% | 4 enf.<br>%           | 5 enf.<br>% | 1 enf.<br>% | 2 enf.<br>% | 3 enf.<br>% | 4 enf.<br>% | 5 enf.<br>% |  |
| 1'134'600 - 1'136'999                    | 94'550 - 94'749.95   | 525.28 - 526.38  | 37.49 | 35.22                                 | 34.69                                | 34.16       | 33.63       | 33.10       | 32.57                                | 35.52       | 35.23       | 34.93       | 34.63       | 34.33                 | 34.02       | 34.93       | 34.40       | 33.87       | 33.34       | 32.81       |  |
| 1'137'000 - 1'139'399                    | 94'750 - 94'949.95   | 526.39 - 527.49  | 37.50 | 35.24                                 | 34.71                                | 34.18       | 33.65       | 33.12       | 32.59                                | 35.54       | 35.24       | 34.94       | 34.64       | 34.34                 | 34.04       | 34.94       | 34.41       | 33.88       | 33.35       | 32.82       |  |
| 1'139'400 - 1'141'799                    | 94'950 - 95'149.95   | 527.50 - 528.60  | 37.51 | 35.25                                 | 34.72                                | 34.19       | 33.67       | 33.14       | 32.61                                | 35.55       | 35.25       | 34.95       | 34.65       | 34.35                 | 34.05       | 34.95       | 34.43       | 33.90       | 33.37       | 32.84       |  |
| 1'141'800 - 1'144'199                    | 95'150 - 95'349.95   | 528.61 - 529.71  | 37.52 | 35.26                                 | 34.74                                | 34.21       | 33.68       | 33.16       | 32.63                                | 35.56       | 35.26       | 34.97       | 34.67       | 34.37                 | 34.07       | 34.97       | 34.44       | 33.91       | 33.39       | 32.86       |  |
| 1'144'200 - 1'146'599                    | 95'350 - 95'549.95   | 529.72 - 530.82  | 37.53 | 35.28                                 | 34.75                                | 34.23       | 33.70       | 33.17       | 32.65                                | 35.57       | 35.28       | 34.98       | 34.68       | 34.38                 | 34.08       | 34.98       | 34.46       | 33.93       | 33.40       | 32.88       |  |
| 1'146'600 - 1'148'999                    | 95'550 - 95'749.95   | 530.83 - 531.93  | 37.54 | 35.29                                 | 34.76                                | 34.24       | 33.72       | 33.19       | 32.67                                | 35.59       | 35.29       | 34.99       | 34.70       | 34.40                 | 34.10       | 34.99       | 34.47       | 33.95       | 33.42       | 32.90       |  |
| 1'149'000 - 1'151'399                    | 95'750 - 95'949.95   | 531.94 - 533.05  | 37.55 | 35.30                                 | 34.78                                | 34.26       | 33.73       | 33.21       | 32.68                                | 35.60       | 35.30       | 35.01       | 34.71       | 34.41                 | 34.11       | 35.01       | 34.48       | 33.96       | 33.44       | 32.91       |  |
| 1'151'400 - 1'153'799                    | 95'950 - 96'149.95   | 533.06 - 534.16  | 37.56 | 35.32                                 | 34.79                                | 34.27       | 33.75       | 33.23       | 32.70                                | 35.61       | 35.31       | 35.02       | 34.72       | 34.43                 | 34.13       | 35.02       | 34.50       | 33.98       | 33.45       | 32.93       |  |
| 1'153'800 - 1'156'199                    | 96'150 - 96'349.95   | 534.17 - 535.27  | 37.57 | 35.33                                 | 34.81                                | 34.29       | 33.76       | 33.24       | 32.72                                | 35.62       | 35.33       | 35.03       | 34.74       | 34.44                 | 34.15       | 35.04       | 34.51       | 33.99       | 33.47       | 32.95       |  |
| 1'156'200 - 1'158'599                    | 96'350 - 96'549.95   | 535.28 - 536.38  | 37.58 | 35.34                                 | 34.82                                | 34.30       | 33.78       | 33.26       | 32.74                                | 35.63       | 35.34       | 35.05       | 34.75       | 34.46                 | 34.16       | 35.05       | 34.53       | 34.01       | 33.49       | 32.97       |  |
| 1'158'600 - 1'160'999                    | 96'550 - 96'749.95   | 536.39 - 537.49  | 37.59 | 35.35                                 | 34.83                                | 34.31       | 33.80       | 33.28       | 32.76                                | 35.64       | 35.35       | 35.06       | 34.77       | 34.47                 | 34.18       | 35.06       | 34.54       | 34.02       | 33.50       | 32.99       |  |
| 1'161'000 - 1'163'399                    | 96'750 - 96'949.95   | 537.50 - 538.60  | 37.60 | 35.37                                 | 34.85                                | 34.33       | 33.81       | 33.29       | 32.78                                | 35.66       | 35.36       | 35.07       | 34.78       | 34.49                 | 34.19       | 35.08       | 34.56       | 34.04       | 33.52       | 33.00       |  |
| 1'163'400 - 1'165'799                    | 96'950 - 97'149.95   | 538.61 - 539.71  | 37.61 | 35.38                                 | 34.86                                | 34.34       | 33.83       | 33.31       | 32.79                                | 35.67       | 35.38       | 35.09       | 34.79       | 34.50                 | 34.21       | 35.09       | 34.57       | 34.05       | 33.54       | 33.02       |  |
| 1'165'800 - 1'168'199                    | 97'150 - 97'349.95   | 539.72 - 540.82  | 37.62 | 35.39                                 | 34.87                                | 34.36       | 33.84       | 33.33       | 32.81                                | 35.68       | 35.39       | 35.10       | 34.81       | 34.51                 | 34.22       | 35.10       | 34.59       | 34.07       | 33.55       | 33.04       |  |
| 1'168'200 - 1'170'599                    | 97'350 - 97'549.95   | 540.83 - 541.93  | 37.63 | 35.40                                 | 34.89                                | 34.37       | 33.86       | 33.34       | 32.83                                | 35.69       | 35.40       | 35.11       | 34.82       | 34.53                 | 34.23       | 35.11       | 34.60       | 34.08       | 33.57       | 33.05       |  |
| 1'170'600 - 1'172'999                    | 97'550 - 97'749.95   | 541.94 - 543.05  | 37.64 | 35.42                                 | 34.90                                | 34.39       | 33.87       | 33.36       | 32.85                                | 35.70       | 35.41       | 35.12       | 34.83       | 34.54                 | 34.25       | 35.13       | 34.61       | 34.10       | 33.59       | 33.07       |  |
| 1'173'000 - 1'175'399                    | 97'750 - 97'949.95   | 543.06 - 544.16  | 37.65 | 35.43                                 | 34.91                                | 34.40       | 33.89       | 33.38       | 32.86                                | 35.71       | 35.42       | 35.14       | 34.85       | 34.56                 | 34.26       | 35.14       | 34.63       | 34.11       | 33.60       | 33.09       |  |
| 1'175'400 - 1'177'799                    | 97'950 - 98'149.95   | 544.17 - 545.27  | 37.66 | 35.44                                 | 34.93                                | 34.42       | 33.90       | 33.39       | 32.88                                | 35.72       | 35.44       | 35.15       | 34.86       | 34.57                 | 34.28       | 35.15       | 34.64       | 34.13       | 33.62       | 33.11       |  |
| 1'177'800 - 1'180'199                    | 98'150 - 98'349.95   | 545.28 - 546.38  | 37.67 | 35.45                                 | 34.94                                | 34.43       | 33.92       | 33.41       | 32.90                                | 35.74       | 35.45       | 35.16       | 34.87       | 34.58                 | 34.29       | 35.17       | 34.66       | 34.14       | 33.63       | 33.12       |  |
| 1'180'200 - 1'182'599                    | 98'350 - 98'549.95   | 546.39 - 547.49  | 37.68 | 35.47                                 | 34.96                                | 34.45       | 33.94       | 33.43       | 32.92                                | 35.75       | 35.46       | 35.17       | 34.89       | 34.60                 | 34.31       | 35.18       | 34.67       | 34.16       | 33.65       | 33.14       |  |
| 1'182'600 - 1'184'999                    | 98'550 - 98'749.95   | 547.50 - 548.60  | 37.68 | 35.48                                 | 34.97                                | 34.46       | 33.95       | 33.44       | 32.93                                | 35.76       | 35.47       | 35.19       | 34.90       | 34.61                 | 34.32       | 35.19       | 34.68       | 34.17       | 33.67       | 33.16       |  |
| 1'185'000 - 1'187'399                    | 98'750 - 98'949.95   | 548.61 - 549.71  | 37.69 | 35.49                                 | 34.98                                | 34.47       | 33.97       | 33.46       | 32.95                                | 35.77       | 35.48       | 35.20       | 34.91       | 34.62                 | 34.34       | 35.20       | 34.70       | 34.19       | 33.68       | 33.17       |  |
| 1'187'400 - 1'189'799                    | 98'950 - 99'149.95   | 549.72 - 550.82  | 37.70 | 35.50                                 | 34.99                                | 34.49       | 33.98       | 33.47       | 32.97                                | 35.78       | 35.50       | 35.21       | 34.93       | 34.64                 | 34.35       | 35.22       | 34.71       | 34.20       | 33.70       | 33.19       |  |
| 1'189'800 - 1'192'199                    | 99'150 - 99'349.95   | 550.83 - 551.93  | 37.71 | 35.51                                 | 35.01                                | 34.50       | 34.00       | 33.49       | 32.98                                | 35.79       | 35.51       | 35.22       | 34.94       | 34.65                 | 34.36       | 35.23       | 34.72       | 34.22       | 33.71       | 33.21       |  |
| 1'192'200 - 1'194'599                    | 99'350 - 99'549.95   | 551.94 - 553.05  | 37.72 | 35.52                                 | 35.02                                | 34.52       | 34.01       | 33.51       | 33.00                                | 35.80       | 35.52       | 35.24       | 34.95       | 34.67                 | 34.38       | 35.24       | 34.74       | 34.23       | 33.73       | 33.22       |  |
| 1'194'600 - 1'196'999                    | 99'550 - 99'749.95   | 553.06 - 554.16  | 37.73 | 35.54                                 | 35.03                                | 34.53       | 34.03       | 33.52       | 33.02                                | 35.81       | 35.53       | 35.25       | 34.96       | 34.68                 | 34.39       | 35.25       | 34.75       | 34.25       | 33.74       | 33.24       |  |
| 1'197'000 - 1'199'399                    | 99'750 - 99'949.95   | 554.17 - 555.27  | 37.74 | 35.55                                 | 35.05                                | 34.54       | 34.04       | 33.54       | 33.04                                | 35.83       | 35.54       | 35.26       | 34.98       | 34.69                 | 34.41       | 35.27       | 34.76       | 34.26       | 33.76       | 33.26       |  |
| 1'199'400 - 1'201'799                    | 99'950 - 100'149.95  | 555.28 - 556.38  | 37.75 | 35.56                                 | 35.06                                | 34.56       | 34.06       | 33.55       | 33.05                                | 35.84       | 35.55       | 35.27       | 34.99       | 34.71                 | 34.42       | 35.28       | 34.78       | 34.28       | 33.77       | 33.27       |  |
| 1'201'800 - 1'204'199                    | 100'150 - 100'349.95 | 556.39 - 557.49  | 37.76 | 35.57                                 | 35.07                                | 34.57       | 34.07       | 33.57       | 33.07                                | 35.85       | 35.57       | 35.28       | 35.00       | 34.72                 | 34.44       | 35.29       | 34.79       | 34.29       | 33.79       | 33.29       |  |
| 1'204'200 - 1'206'599                    | 100'350 - 100'549.95 | 557.50 - 558.60  | 37.77 | 35.58                                 | 35.08                                | 34.59       | 34.09       | 33.59       | 33.09                                | 35.86       | 35.58       | 35.30       | 35.02       | 34.73                 | 34.45       | 35.30       | 34.80       | 34.31       | 33.81       | 33.31       |  |
| 1'206'600 - 1'208'999                    | 100'550 - 100'749.95 | 558.61 - 559.71  | 37.78 | 35.60                                 | 35.10                                | 34.60       | 34.10       | 33.60       | 33.10                                | 35.87       | 35.59       | 35.31       | 35.03       | 34.75                 | 34.46       | 35.32       | 34.82       | 34.32       | 33.82       | 33.32       |  |
| 1'209'000 - 1'211'399                    | 100'750 - 100'949.95 | 559.72 - 560.82  | 37.78 | 35.61                                 | 35.11                                | 34.61       | 34.11       | 33.62       | 33.12                                | 35.88       | 35.60       | 35.32       | 35.04       | 34.76                 | 34.48       | 35.33       | 34.83       | 34.33       | 33.84       | 33.34       |  |
| 1'211'400 - 1'213'799                    | 100'950 - 101'149.95 | 560.83 - 561.93  | 37.79 | 35.62                                 | 35.12                                | 34.63       | 34.13       | 33.63       | 33.14                                | 35.89       | 35.61       | 35.33       | 35.05       | 34.77                 | 34.49       | 35.34       | 34.84       | 34.35       | 33.85       | 33.35       |  |
| 1'213'800 - 1'216'199                    | 101'150 - 101'349.95 | 561.94 - 563.05  | 37.80 | 35.63                                 | 35.14                                | 34.64       | 34.14       | 33.65       | 33.15                                | 35.90       | 35.62       | 35.34       | 35.07       | 34.79                 | 34.50       | 35.35       | 34.86       | 34.36       | 33.87       | 33.37       |  |
| 1'216'200 - 1'218'599                    | 101'350 - 101'549.95 | 563.06 - 564.16  | 37.81 | 35.64                                 | 35.15                                | 34.65       | 34.16       | 33.66       | 33.17                                | 35.91       | 35.63       | 35.36       | 35.08       | 34.80                 | 34.52       | 35.36       | 34.87       | 34.37       | 33.88       | 33.39       |  |
| 1'218'600 - 1'220'999                    | 101'550 - 101'749.95 | 564.17 - 565.27  | 37.82 | 35.65                                 | 35.16                                | 34.67       | 34.17       | 33.68       | 33.19                                | 35.92       | 35.65       | 35.37       | 35.09       | 34.81                 | 34.53       | 35.38       | 34.88       | 34.39       | 33.90       | 33.40       |  |
| 1'221'000 - 1'223'399                    | 101'750 - 101'949.95 | 565.28 - 566.38  | 37.83 | 35.67                                 | 35.17                                | 34.68       | 34.19       | 33.69       | 33.20                                | 35.93       | 35.66       | 35.38       | 35.10       | 34.82                 | 34.55       | 35.39       | 34.90       | 34.40       | 33.91       | 33.42       |  |
| 1'223'400 - 1'225'799                    | 101'950 - 102'149.95 | 566.39 - 567.49  | 37.84 | 35.68                                 | 35.18                                | 34.69       | 34.20       | 33.71       | 33.22                                | 35.94       | 35.67       | 35.39       | 35.11       | 34.84                 | 34.56       | 35.40       | 34.91       | 34.42       | 33.92       | 33.43       |  |
| 1'225'800 - 1'228'199                    | 102'150 - 102'349.95 | 567.50 - 568.60  | 37.85 | 35.69                                 | 35.20                                | 34.71       | 34.22       | 33.72       | 33.23                                | 35.95       | 35.68       | 35.40       | 35.13       | 34.85                 | 34.57       | 35.41       | 34.92       | 34.43       | 33.94       | 33.45       |  |
| 1'228'200 - 1'230'599                    | 102'350 - 102'549.95 | 568.61 - 569.71  | 37.85 | 35.70                                 | 35.21                                | 34.72       | 34.23       | 33.74       | 33.25                                | 35.96       | 35.69       | 35.41       | 35.14       | 34.86                 | 34.59       | 35.42       | 34.93       | 34.44       | 33.95       | 33.46       |  |
| 1'230'600 - 1'232'999                    | 102'550 - 102'749.95 | 569.72 - 570.82  | 37.86 | 35.71                                 | 35.22                                | 34.73       | 34.24       | 33.75       | 33.27                                | 35.98       | 35.70       | 35.43       | 35.15       | 34.88                 | 34.60       | 35.44       | 34.95       | 34.46       | 33.97       | 33.48       |  |
| 1'233'000 - 1'235'399                    | 102'750 - 102'949.95 | 570.83 - 571.93  | 37.87 | 35.72                                 | 35.23                                | 34.74       | 34.26       | 33.77       | 33.28                                | 35.98       | 35.71       | 35.44       | 35.16       | 34.89                 | 34.61       | 35.45       | 34.96       | 34.47       | 33.98       | 33.50       |  |
| 1'235'400 - 1'237'799                    | 102'950 - 103'149.95 | 571.94 - 573.05  | 37.88 | 35.73                                 | 35.25                                | 34.76       | 34.27       | 33.78       | 33.30                                | 36.00       | 35.72       | 35.45       | 35.18       | 34.90                 | 34.62       | 35.46       | 34.97       | 34.49       | 34.00       | 33.51       |  |
| 1'237'800 - 1'240'199                    | 103'150 - 103'349.95 | 573.06 - 574.16  | 37.89 | 35.74                                 | 35.26                                | 34.77       | 34.29       | 33.80       | 33.31                                | 36.01       | 35.73       | 35.46       | 35.19       | 34.91                 | 34.64       | 35.47       | 34.98       | 34.50       | 34.01       | 33.53       |  |
| 1'240'200 - 1'242'599                    | 103'350 - 103'549.95 | 574.17 - 575.27  | 37.90 | 35.75                                 | 35.27                                | 34.78       | 34.30       | 33.81       | 33.33                                | 36.02       | 35.74       | 35.47       | 35.20       | 34.93                 | 34.65       | 35.48       | 35.00       | 34.51       | 34.03       | 33.54       |  |
| 1'242'600 - 1'244'999                    | 103'550 - 103'749.95 | 575.28 - 576.38  | 37.91 | 35.77                                 | 35.28                                | 34.80       | 34.31       | 33.83       | 33.34                                | 36.03       | 35.75       | 35.48       | 35.21       | 34.94                 | 34.66       | 35.49       | 35.01       | 34.53       | 34.04       | 33.56       |  |
| 1'245'000 - 1'247'399                    | 103'750 - 103'949.95 | 576.39 - 577.49  | 37.91 | 35.78                                 | 35.29                                | 34.81       | 34.33       | 33.84       | 33.36                                | 36.04       | 35.77       | 35.49       | 35.22       | 34.95                 | 34.68       | 35.51       | 35.02       | 34.54       | 34.06       | 33.57       |  |
|  |                      |                  |       |                                       |                                      |             |             |             |                                      |             |             |             |             |                       |             |             |             |             |             |             |  |

| TRANCHES BAREMES IMPOTS A LA SOURCE 2024 |                      |                  |       |                                       | TAUX BAREMES IMPOTS A LA SOURCE 2024 |             |             |             |                                      |             |             |             |             |                       |             |             |             |             |             |             |  |
|--|----------------------|------------------|-------|---------------------------------------|--------------------------------------|-------------|-------------|-------------|--------------------------------------|-------------|-------------|-------------|-------------|-----------------------|-------------|-------------|-------------|-------------|-------------|-------------|--|
| Année<br>fr.                             | Mois<br>fr.          | A l'heure<br>fr. | A0    | B0                                    | B1                                   | B2          | B3          | B4          | B5                                   | C0          | C1          | C2          | C3          | C4                    | C5          | H1          | H2          | H3          | H4          | H5          |  |
|  |                      |                  | Seule | Marié et le conjoint ne travaille pas |                                      |             |             |             | Marié et les 2 conjoints travaillent |             |             |             |             | Famille monoparentale |             |             |             |             |             |             |  |
|  |                      |                  | %     | 0 enf.<br>%                           | 1 enf.<br>%                          | 2 enf.<br>% | 3 enf.<br>% | 4 enf.<br>% | 5 enf.<br>%                          | 0 enf.<br>% | 1 enf.<br>% | 2 enf.<br>% | 3 enf.<br>% | 4 enf.<br>%           | 5 enf.<br>% | 1 enf.<br>% | 2 enf.<br>% | 3 enf.<br>% | 4 enf.<br>% | 5 enf.<br>% |  |
| 1'249'800 - 1'252'199                    | 104'150 - 104'349.95 | 578.61 - 579.71  | 37.93 | 35.80                                 | 35.32                                | 34.84       | 34.35       | 33.87       | 33.39                                | 36.06       | 35.79       | 35.52       | 35.25       | 34.97                 | 34.70       | 35.53       | 35.05       | 34.57       | 34.08       | 33.60       |  |
| 1'252'200 - 1'254'599                    | 104'350 - 104'549.95 | 579.72 - 580.82  | 37.94 | 35.81                                 | 35.33                                | 34.85       | 34.37       | 33.89       | 33.41                                | 36.07       | 35.80       | 35.53       | 35.26       | 34.99                 | 34.72       | 35.54       | 35.06       | 34.58       | 34.10       | 33.62       |  |
| 1'254'600 - 1'256'999                    | 104'550 - 104'749.95 | 580.83 - 581.93  | 37.95 | 35.82                                 | 35.34                                | 34.86       | 34.38       | 33.90       | 33.42                                | 36.08       | 35.81       | 35.54       | 35.27       | 35.00                 | 34.73       | 35.55       | 35.07       | 34.59       | 34.11       | 33.63       |  |
| 1'257'000 - 1'259'399                    | 104'750 - 104'949.95 | 581.94 - 583.05  | 37.96 | 35.83                                 | 35.35                                | 34.87       | 34.40       | 33.92       | 33.44                                | 36.09       | 35.82       | 35.55       | 35.28       | 35.01                 | 34.74       | 35.56       | 35.08       | 34.61       | 34.13       | 33.65       |  |
| 1'259'400 - 1'261'799                    | 104'950 - 105'149.95 | 583.06 - 584.16  | 37.96 | 35.84                                 | 35.36                                | 34.89       | 34.41       | 33.93       | 33.45                                | 36.10       | 35.83       | 35.56       | 35.29       | 35.02                 | 34.75       | 35.57       | 35.10       | 34.62       | 34.14       | 33.66       |  |
| 1'261'800 - 1'264'199                    | 105'150 - 105'349.95 | 584.17 - 585.27  | 37.97 | 35.85                                 | 35.38                                | 34.90       | 34.42       | 33.94       | 33.47                                | 36.11       | 35.84       | 35.57       | 35.30       | 35.04                 | 34.77       | 35.58       | 35.11       | 34.63       | 34.15       | 33.68       |  |
| 1'264'200 - 1'266'599                    | 105'350 - 105'549.95 | 585.28 - 586.38  | 37.98 | 35.86                                 | 35.39                                | 34.91       | 34.44       | 33.96       | 33.48                                | 36.12       | 35.85       | 35.58       | 35.32       | 35.06                 | 34.78       | 35.60       | 35.13       | 34.64       | 34.17       | 33.69       |  |
| 1'266'600 - 1'268'999                    | 105'550 - 105'749.95 | 586.39 - 587.49  | 37.99 | 35.87                                 | 35.40                                | 34.92       | 34.45       | 33.97       | 33.50                                | 36.13       | 35.86       | 35.59       | 35.33       | 35.07                 | 34.79       | 35.61       | 35.14       | 34.66       | 34.18       | 33.71       |  |
| 1'269'000 - 1'271'399                    | 105'750 - 105'949.95 | 587.50 - 588.60  | 38.00 | 35.88                                 | 35.41                                | 34.94       | 34.46       | 33.99       | 33.51                                | 36.14       | 35.87       | 35.61       | 35.34       | 35.07                 | 34.80       | 35.62       | 35.14       | 34.67       | 34.20       | 33.72       |  |
| 1'271'400 - 1'273'799                    | 105'950 - 106'149.95 | 588.61 - 589.71  | 38.01 | 35.89                                 | 35.42                                | 34.95       | 34.47       | 34.00       | 33.53                                | 36.15       | 35.88       | 35.62       | 35.35       | 35.08                 | 34.82       | 35.63       | 35.16       | 34.68       | 34.21       | 33.74       |  |
| 1'273'800 - 1'276'199                    | 106'150 - 106'349.95 | 589.72 - 590.82  | 38.01 | 35.90                                 | 35.43                                | 34.96       | 34.49       | 34.02       | 33.54                                | 36.16       | 35.89       | 35.63       | 35.36       | 35.10                 | 34.83       | 35.64       | 35.17       | 34.70       | 34.22       | 33.75       |  |
| 1'276'200 - 1'278'599                    | 106'350 - 106'549.95 | 590.83 - 591.93  | 38.02 | 35.91                                 | 35.44                                | 34.97       | 34.50       | 34.03       | 33.56                                | 36.17       | 35.90       | 35.64       | 35.37       | 35.11                 | 34.84       | 35.65       | 35.18       | 34.71       | 34.24       | 33.76       |  |
| 1'278'600 - 1'280'999                    | 106'550 - 106'749.95 | 591.94 - 593.05  | 38.03 | 35.93                                 | 35.45                                | 34.98       | 34.51       | 34.04       | 33.57                                | 36.18       | 35.91       | 35.65       | 35.38       | 35.12                 | 34.85       | 35.66       | 35.19       | 34.72       | 34.25       | 33.78       |  |
| 1'281'000 - 1'283'399                    | 106'750 - 106'949.95 | 593.06 - 594.16  | 38.04 | 35.94                                 | 35.47                                | 35.00       | 34.53       | 34.06       | 33.59                                | 36.19       | 35.92       | 35.66       | 35.40       | 35.13                 | 34.87       | 35.67       | 35.20       | 34.73       | 34.26       | 33.79       |  |
| 1'283'400 - 1'285'799                    | 106'950 - 107'149.95 | 594.17 - 595.27  | 38.04 | 35.95                                 | 35.48                                | 35.01       | 34.54       | 34.07       | 33.60                                | 36.19       | 35.93       | 35.67       | 35.41       | 35.14                 | 34.88       | 35.68       | 35.21       | 34.75       | 34.28       | 33.81       |  |
| 1'285'800 - 1'288'199                    | 107'150 - 107'349.95 | 595.28 - 596.38  | 38.05 | 35.96                                 | 35.49                                | 35.02       | 34.55       | 34.08       | 33.62                                | 36.20       | 35.94       | 35.68       | 35.42       | 35.15                 | 34.89       | 35.69       | 35.23       | 34.76       | 34.29       | 33.82       |  |
| 1'288'200 - 1'290'599                    | 107'350 - 107'549.95 | 596.39 - 597.49  | 38.06 | 35.97                                 | 35.50                                | 35.03       | 34.57       | 34.10       | 33.63                                | 36.21       | 35.95       | 35.69       | 35.43       | 35.17                 | 34.90       | 35.70       | 35.24       | 34.77       | 34.30       | 33.84       |  |
| 1'290'600 - 1'292'999                    | 107'550 - 107'749.95 | 597.50 - 598.60  | 38.07 | 35.98                                 | 35.51                                | 35.04       | 34.58       | 34.11       | 33.65                                | 36.22       | 35.96       | 35.70       | 35.44       | 35.18                 | 34.92       | 35.71       | 35.25       | 34.78       | 34.32       | 33.85       |  |
| 1'293'000 - 1'295'399                    | 107'750 - 107'949.95 | 598.61 - 599.71  | 38.08 | 35.99                                 | 35.52                                | 35.06       | 34.59       | 34.13       | 33.66                                | 36.23       | 35.97       | 35.71       | 35.45       | 35.19                 | 34.93       | 35.72       | 35.26       | 34.80       | 34.33       | 33.86       |  |
| 1'295'400 - 1'297'799                    | 107'950 - 108'149.95 | 599.72 - 600.82  | 38.08 | 36.00                                 | 35.53                                | 35.07       | 34.60       | 34.14       | 33.67                                | 36.24       | 35.98       | 35.72       | 35.46       | 35.20                 | 34.94       | 35.73       | 35.27       | 34.81       | 34.34       | 33.88       |  |
| 1'297'800 - 1'300'199                    | 108'150 - 108'349.95 | 600.83 - 601.93  | 38.09 | 36.01                                 | 35.54                                | 35.08       | 34.62       | 34.15       | 33.69                                | 36.25       | 35.99       | 35.73       | 35.47       | 35.21                 | 34.95       | 35.74       | 35.28       | 34.82       | 34.36       | 33.89       |  |
| 1'300'200 - 1'302'599                    | 108'350 - 108'549.95 | 601.94 - 603.05  | 38.10 | 36.02                                 | 35.55                                | 35.09       | 34.63       | 34.17       | 33.70                                | 36.26       | 36.00       | 35.74       | 35.48       | 35.22                 | 34.96       | 35.75       | 35.29       | 34.83       | 34.37       | 33.91       |  |
| 1'302'600 - 1'304'999                    | 108'550 - 108'749.95 | 603.06 - 604.16  | 38.11 | 36.03                                 | 35.57                                | 35.10       | 34.64       | 34.18       | 33.72                                | 36.27       | 36.01       | 35.75       | 35.49       | 35.23                 | 34.97       | 35.76       | 35.31       | 34.84       | 34.38       | 33.92       |  |
| 1'305'000 - 1'307'399                    | 108'750 - 108'949.95 | 604.17 - 605.27  | 38.12 | 36.04                                 | 35.58                                | 35.12       | 34.65       | 34.19       | 33.73                                | 36.28       | 36.02       | 35.76       | 35.51       | 35.25                 | 34.99       | 35.77       | 35.32       | 34.86       | 34.40       | 33.93       |  |
| 1'307'400 - 1'309'799                    | 108'950 - 109'149.95 | 605.28 - 606.38  | 38.12 | 36.05                                 | 35.59                                | 35.13       | 34.67       | 34.21       | 33.75                                | 36.29       | 36.03       | 35.77       | 35.52       | 35.26                 | 35.00       | 35.78       | 35.33       | 34.87       | 34.41       | 33.95       |  |
| 1'309'800 - 1'312'199                    | 109'150 - 109'349.95 | 606.39 - 607.49  | 38.13 | 36.06                                 | 35.60                                | 35.14       | 34.68       | 34.22       | 33.76                                | 36.30       | 36.04       | 35.78       | 35.53       | 35.27                 | 35.01       | 35.79       | 35.34       | 34.88       | 34.42       | 33.96       |  |
| 1'312'200 - 1'314'599                    | 109'350 - 109'549.95 | 607.50 - 608.60  | 38.14 | 36.07                                 | 35.61                                | 35.15       | 34.69       | 34.23       | 33.77                                | 36.31       | 36.05       | 35.79       | 35.54       | 35.28                 | 35.02       | 35.80       | 35.35       | 34.89       | 34.43       | 33.98       |  |
| 1'314'600 - 1'316'999                    | 109'550 - 109'749.95 | 608.61 - 609.71  | 38.15 | 36.08                                 | 35.62                                | 35.16       | 34.70       | 34.25       | 33.79                                | 36.32       | 36.06       | 35.80       | 35.55       | 35.29                 | 35.03       | 35.81       | 35.36       | 34.90       | 34.45       | 33.99       |  |
| 1'317'000 - 1'319'399                    | 109'750 - 109'949.95 | 609.72 - 610.82  | 38.15 | 36.09                                 | 35.63                                | 35.17       | 34.72       | 34.26       | 33.80                                | 36.33       | 36.07       | 35.82       | 35.56       | 35.30                 | 35.04       | 35.82       | 35.37       | 34.92       | 34.46       | 34.00       |  |
| 1'319'400 - 1'321'799                    | 109'950 - 110'149.95 | 610.83 - 611.93  | 38.16 | 36.10                                 | 35.64                                | 35.18       | 34.73       | 34.27       | 33.82                                | 36.34       | 36.08       | 35.83       | 35.57       | 35.31                 | 35.05       | 35.83       | 35.38       | 34.93       | 34.47       | 34.02       |  |
| 1'321'800 - 1'324'199                    | 110'150 - 110'349.95 | 611.94 - 613.05  | 38.17 | 36.11                                 | 35.65                                | 35.20       | 34.74       | 34.29       | 33.83                                | 36.35       | 36.09       | 35.84       | 35.58       | 35.32                 | 35.07       | 35.84       | 35.39       | 34.94       | 34.49       | 34.03       |  |
| 1'324'200 - 1'326'599                    | 110'350 - 110'549.95 | 613.06 - 614.16  | 38.18 | 36.12                                 | 35.66                                | 35.21       | 34.75       | 34.30       | 33.84                                | 36.36       | 36.10       | 35.85       | 35.59       | 35.34                 | 35.08       | 35.85       | 35.41       | 34.95       | 34.50       | 34.04       |  |
| 1'326'600 - 1'328'999                    | 110'550 - 110'749.95 | 614.17 - 615.27  | 38.18 | 36.13                                 | 35.67                                | 35.22       | 34.76       | 34.31       | 33.86                                | 36.37       | 36.11       | 35.86       | 35.60       | 35.35                 | 35.09       | 35.86       | 35.42       | 34.96       | 34.51       | 34.06       |  |
| 1'329'000 - 1'331'399                    | 110'750 - 110'949.95 | 615.28 - 616.38  | 38.19 | 36.14                                 | 35.68                                | 35.23       | 34.78       | 34.32       | 33.87                                | 36.38       | 36.12       | 35.87       | 35.61       | 35.36                 | 35.10       | 35.87       | 35.43       | 34.97       | 34.52       | 34.07       |  |
| 1'331'400 - 1'333'799                    | 110'950 - 111'149.95 | 616.39 - 617.49  | 38.20 | 36.15                                 | 35.69                                | 35.24       | 34.79       | 34.33       | 33.89                                | 36.39       | 36.13       | 35.88       | 35.62       | 35.37                 | 35.11       | 35.88       | 35.44       | 34.99       | 34.54       | 34.08       |  |
| 1'333'800 - 1'336'199                    | 111'150 - 111'349.95 | 617.50 - 618.60  | 38.21 | 36.16                                 | 35.70                                | 35.25       | 34.80       | 34.34       | 33.90                                | 36.40       | 36.14       | 35.89       | 35.63       | 35.38                 | 35.13       | 35.89       | 35.45       | 35.00       | 34.55       | 34.10       |  |
| 1'336'200 - 1'338'599                    | 111'350 - 111'549.95 | 618.61 - 619.71  | 38.21 | 36.17                                 | 35.71                                | 35.26       | 34.81       | 34.35       | 33.91                                | 36.41       | 36.15       | 35.90       | 35.64       | 35.39                 | 35.14       | 35.90       | 35.46       | 35.01       | 34.56       | 34.11       |  |
| 1'338'600 - 1'340'999                    | 111'550 - 111'749.95 | 619.72 - 620.82  | 38.22 | 36.18                                 | 35.72                                | 35.27       | 34.82       | 34.36       | 33.92                                | 36.42       | 36.16       | 35.91       | 35.65       | 35.40                 | 35.15       | 35.91       | 35.47       | 35.02       | 34.57       | 34.12       |  |
| 1'341'000 - 1'343'399                    | 111'750 - 111'949.95 | 620.83 - 621.93  | 38.23 | 36.19                                 | 35.73                                | 35.28       | 34.83       | 34.37       | 33.93                                | 36.43       | 36.17       | 35.92       | 35.66       | 35.41                 | 35.16       | 35.92       | 35.48       | 35.03       | 34.58       | 34.13       |  |
| 1'343'400 - 1'345'799                    | 111'950 - 112'149.95 | 621.94 - 623.05  | 38.23 | 36.20                                 | 35.74                                | 35.29       | 34.84       | 34.38       | 33.94                                | 36.44       | 36.18       | 35.93       | 35.67       | 35.42                 | 35.17       | 35.93       | 35.49       | 35.04       | 34.59       | 34.14       |  |
| 1'345'800 - 1'348'199                    | 112'150 - 112'349.95 | 623.06 - 624.16  | 38.24 | 36.21                                 | 35.75                                | 35.30       | 34.85       | 34.39       | 33.95                                | 36.45       | 36.19       | 35.94       | 35.68       | 35.43                 | 35.18       | 35.94       | 35.50       | 35.05       | 34.60       | 34.15       |  |
| 1'348'200 - 1'350'599                    | 112'350 - 112'549.95 | 624.17 - 625.27  | 38.25 | 36.22                                 | 35.76                                | 35.31       | 34.86       | 34.40       | 33.96                                | 36.46       | 36.20       | 35.95       | 35.69       | 35.44                 | 35.19       | 35.95       | 35.51       | 35.06       | 34.61       | 34.16       |  |
| 1'350'600 - 1'352'999                    | 112'550 - 112'749.95 | 625.28 - 626.38  | 38.26 | 36.23                                 | 35.77                                | 35.32       | 34.87       | 34.41       | 33.97                                | 36.47       | 36.21       | 35.96       | 35.70       | 35.45                 | 35.20       | 35.96       | 35.52       | 35.07       | 34.62       | 34.17       |  |
| 1'353'000 - 1'355'399                    | 112'750 - 112'949.95 | 626.39 - 627.49  | 38.26 | 36.24                                 | 35.78                                | 35.33       | 34.88       | 34.42       | 33.98                                | 36.48       | 36.22       | 35.97       | 35.71       | 35.46                 | 35.21       | 35.97       | 35.53       | 35.08       | 34.63       | 34.18       |  |
| 1'355'400 - 1'357'799                    | 112'950 - 113'149.95 | 627.50 - 628.60  | 38.27 | 36.25                                 | 35.79                                | 35.34       | 34.89       | 34.43       | 34.00                                | 36.49       | 36.23       | 35.98       | 35.72       | 35.47                 | 35.22       | 35.98       | 35.54       | 35.09       | 34.64       | 34.19       |  |
| 1'357'800 - 1'360'199                    | 113'150 - 113'349.95 | 628.61 - 629.71  | 38.28 | 36.26                                 | 35.80                                | 35.35       | 34.90       | 34.44       | 34.01                                | 36.50       | 36.24       | 35.99       | 35.73       | 35.48                 | 35.23       | 35.99       | 35.55       | 35.10       | 34.65       | 34.20       |  |
| 1'360'200 - 1'362'599                    | 113'350 - 113'549.95 | 629.72 - 630.82  | 38.28 | 36.27                                 | 35.81                                | 35.36       | 34.91       | 34.45       | 34.02                                | 36.51       | 36.25       | 36.00       | 35.74       | 35.49                 | 35.24       |             |             |             |             |             |  |

| TRANCHES BAREMES IMPOTS A LA SOURCE 2024 |                      |                  |       | TAUX BAREMES IMPOTS A LA SOURCE 2024  |             |             |             |             |                                      |             |             |             |             |                       |             |             |             |             |             |             |
|--|----------------------|------------------|-------|---------------------------------------|-------------|-------------|-------------|-------------|--------------------------------------|-------------|-------------|-------------|-------------|-----------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Année<br>fr.                             | Mois<br>fr.          | A l'heure<br>fr. | A0    | B0                                    | B1          | B2          | B3          | B4          | B5                                   | C0          | C1          | C2          | C3          | C4                    | C5          | H1          | H2          | H3          | H4          | H5          |
|  |                      |                  | Seule | Marié et le conjoint ne travaille pas |             |             |             |             | Marié et les 2 conjoints travaillent |             |             |             |             | Famille monoparentale |             |             |             |             |             |             |
|  |                      |                  | %     | 0 enf.<br>%                           | 1 enf.<br>% | 2 enf.<br>% | 3 enf.<br>% | 4 enf.<br>% | 5 enf.<br>%                          | 0 enf.<br>% | 1 enf.<br>% | 2 enf.<br>% | 3 enf.<br>% | 4 enf.<br>%           | 5 enf.<br>% | 1 enf.<br>% | 2 enf.<br>% | 3 enf.<br>% | 4 enf.<br>% | 5 enf.<br>% |
| 1'365'000 - 1'367'399                    | 113'750 - 113'949.95 | 631.94 - 633.05  | 38.30 | 36.28                                 | 35.83       | 35.39       | 34.95       | 34.51       | 34.07                                | 36.50       | 36.26       | 36.01       | 35.76       | 35.52                 | 35.27       | 36.03       | 35.59       | 35.15       | 34.71       | 34.27       |
| 1'367'400 - 1'369'799                    | 113'950 - 114'149.95 | 633.06 - 634.16  | 38.31 | 36.28                                 | 35.84       | 35.40       | 34.96       | 34.52       | 34.08                                | 36.51       | 36.27       | 36.02       | 35.77       | 35.53                 | 35.28       | 36.04       | 35.60       | 35.16       | 34.72       | 34.28       |
| 1'369'800 - 1'372'199                    | 114'150 - 114'349.95 | 634.17 - 635.27  | 38.31 | 36.29                                 | 35.85       | 35.41       | 34.98       | 34.54       | 34.10                                | 36.52       | 36.27       | 36.03       | 35.78       | 35.54                 | 35.29       | 36.05       | 35.61       | 35.17       | 34.73       | 34.29       |
| 1'372'200 - 1'374'599                    | 114'350 - 114'549.95 | 635.28 - 636.38  | 38.32 | 36.30                                 | 35.86       | 35.43       | 34.99       | 34.55       | 34.11                                | 36.53       | 36.28       | 36.04       | 35.79       | 35.55                 | 35.30       | 36.06       | 35.62       | 35.18       | 34.74       | 34.30       |
| 1'374'600 - 1'376'999                    | 114'550 - 114'749.95 | 636.39 - 637.49  | 38.33 | 36.31                                 | 35.87       | 35.44       | 35.00       | 34.56       | 34.12                                | 36.54       | 36.29       | 36.05       | 35.80       | 35.56                 | 35.31       | 36.07       | 35.63       | 35.19       | 34.75       | 34.32       |
| 1'377'000 - 1'379'399                    | 114'750 - 114'949.95 | 637.50 - 638.60  | 38.33 | 36.32                                 | 35.88       | 35.45       | 35.01       | 34.57       | 34.14                                | 36.55       | 36.30       | 36.06       | 35.81       | 35.57                 | 35.32       | 36.07       | 35.64       | 35.20       | 34.76       | 34.33       |
| 1'379'400 - 1'381'799                    | 114'950 - 115'149.95 | 638.61 - 639.71  | 38.34 | 36.33                                 | 35.89       | 35.46       | 35.02       | 34.58       | 34.15                                | 36.56       | 36.31       | 36.07       | 35.82       | 35.58                 | 35.33       | 36.08       | 35.65       | 35.21       | 34.78       | 34.34       |
| 1'381'800 - 1'384'199                    | 115'150 - 115'349.95 | 639.72 - 640.82  | 38.35 | 36.34                                 | 35.90       | 35.47       | 35.03       | 34.60       | 34.16                                | 36.56       | 36.32       | 36.08       | 35.83       | 35.59                 | 35.34       | 36.09       | 35.66       | 35.22       | 34.79       | 34.35       |
| 1'384'200 - 1'386'599                    | 115'350 - 115'549.95 | 640.83 - 641.93  | 38.35 | 36.35                                 | 35.91       | 35.48       | 35.04       | 34.61       | 34.17                                | 36.57       | 36.33       | 36.08       | 35.84       | 35.60                 | 35.35       | 36.10       | 35.67       | 35.23       | 34.80       | 34.36       |
| 1'386'600 - 1'388'999                    | 115'550 - 115'749.95 | 641.94 - 643.05  | 38.36 | 36.36                                 | 35.92       | 35.49       | 35.05       | 34.62       | 34.19                                | 36.58       | 36.33       | 36.09       | 35.85       | 35.61                 | 35.36       | 36.11       | 35.68       | 35.24       | 34.81       | 34.38       |
| 1'389'000 - 1'391'399                    | 115'750 - 115'949.95 | 643.06 - 644.16  | 38.37 | 36.36                                 | 35.93       | 35.50       | 35.07       | 34.63       | 34.20                                | 36.59       | 36.34       | 36.10       | 35.86       | 35.62                 | 35.38       | 36.12       | 35.69       | 35.26       | 34.82       | 34.39       |
| 1'391'400 - 1'393'799                    | 115'950 - 116'149.95 | 644.17 - 645.27  | 38.37 | 36.37                                 | 35.94       | 35.51       | 35.08       | 34.64       | 34.21                                | 36.60       | 36.35       | 36.11       | 35.87       | 35.63                 | 35.39       | 36.13       | 35.70       | 35.27       | 34.83       | 34.40       |
| 1'393'800 - 1'396'199                    | 116'150 - 116'349.95 | 645.28 - 646.38  | 38.38 | 36.38                                 | 35.95       | 35.52       | 35.09       | 34.66       | 34.22                                | 36.61       | 36.36       | 36.12       | 35.88       | 35.64                 | 35.40       | 36.14       | 35.71       | 35.28       | 34.85       | 34.41       |
| 1'396'200 - 1'398'599                    | 116'350 - 116'549.95 | 646.39 - 647.49  | 38.39 | 36.39                                 | 35.96       | 35.53       | 35.10       | 34.67       | 34.24                                | 36.62       | 36.37       | 36.13       | 35.89       | 35.65                 | 35.41       | 36.15       | 35.72       | 35.29       | 34.86       | 34.43       |
| 1'398'600 - 1'400'999                    | 116'550 - 116'749.95 | 647.50 - 648.60  | 38.39 | 36.40                                 | 35.97       | 35.54       | 35.11       | 34.68       | 34.25                                | 36.63       | 36.38       | 36.14       | 35.90       | 35.66                 | 35.42       | 36.16       | 35.73       | 35.30       | 34.87       | 34.44       |
| 1'401'000 - 1'403'399                    | 116'750 - 116'949.95 | 648.61 - 649.71  | 38.40 | 36.41                                 | 35.98       | 35.55       | 35.12       | 34.69       | 34.26                                | 36.64       | 36.39       | 36.15       | 35.91       | 35.67                 | 35.43       | 36.17       | 35.74       | 35.31       | 34.88       | 34.45       |
| 1'403'400 - 1'405'799                    | 116'950 - 117'149.95 | 649.72 - 650.82  | 38.41 | 36.42                                 | 35.99       | 35.56       | 35.13       | 34.70       | 34.27                                | 36.65       | 36.40       | 36.16       | 35.92       | 35.68                 | 35.44       | 36.18       | 35.75       | 35.32       | 34.89       | 34.46       |
| 1'405'800 - 1'408'199                    | 117'150 - 117'349.95 | 650.83 - 651.93  | 38.41 | 36.43                                 | 36.00       | 35.57       | 35.14       | 34.71       | 34.29                                | 36.66       | 36.41       | 36.17       | 35.93       | 35.69                 | 35.45       | 36.19       | 35.76       | 35.33       | 34.90       | 34.47       |
| 1'408'200 - 1'410'599                    | 117'350 - 117'549.95 | 651.94 - 653.05  | 38.42 | 36.43                                 | 36.01       | 35.58       | 35.15       | 34.73       | 34.30                                | 36.67       | 36.42       | 36.18       | 35.94       | 35.70                 | 35.46       | 36.19       | 35.77       | 35.34       | 34.91       | 34.49       |
| 1'410'600 - 1'412'999                    | 117'550 - 117'749.95 | 653.06 - 654.16  | 38.43 | 36.44                                 | 36.02       | 35.59       | 35.16       | 34.74       | 34.31                                | 36.68       | 36.43       | 36.19       | 35.95       | 35.71                 | 35.47       | 36.20       | 35.78       | 35.35       | 34.92       | 34.50       |
| 1'413'000 - 1'415'399                    | 117'750 - 117'949.95 | 654.17 - 655.27  | 38.43 | 36.45                                 | 36.03       | 35.60       | 35.17       | 34.75       | 34.32                                | 36.69       | 36.44       | 36.20       | 35.95       | 35.72                 | 35.48       | 36.21       | 35.79       | 35.36       | 34.93       | 34.51       |
| 1'415'400 - 1'417'799                    | 117'950 - 118'149.95 | 655.28 - 656.38  | 38.44 | 36.46                                 | 36.03       | 35.61       | 35.18       | 34.76       | 34.33                                | 36.70       | 36.45       | 36.21       | 35.96       | 35.73                 | 35.49       | 36.22       | 35.80       | 35.37       | 34.95       | 34.52       |
| 1'417'800 - 1'420'199                    | 118'150 - 118'349.95 | 656.39 - 657.49  | 38.45 | 36.47                                 | 36.04       | 35.62       | 35.20       | 34.77       | 34.35                                | 36.71       | 36.46       | 36.22       | 35.97       | 35.74                 | 35.50       | 36.23       | 35.81       | 35.38       | 34.96       | 34.53       |
| 1'420'200 - 1'422'599                    | 118'350 - 118'549.95 | 657.50 - 658.60  | 38.45 | 36.48                                 | 36.05       | 35.63       | 35.21       | 34.78       | 34.36                                | 36.72       | 36.47       | 36.23       | 35.98       | 35.75                 | 35.51       | 36.24       | 35.81       | 35.39       | 34.97       | 34.54       |
| 1'422'600 - 1'424'999                    | 118'550 - 118'749.95 | 658.61 - 659.71  | 38.46 | 36.48                                 | 36.06       | 35.64       | 35.22       | 34.79       | 34.37                                | 36.72       | 36.48       | 36.24       | 35.99       | 35.75                 | 35.52       | 36.25       | 35.82       | 35.40       | 34.98       | 34.56       |
| 1'425'000 - 1'427'399                    | 118'750 - 118'949.95 | 659.72 - 660.82  | 38.47 | 36.49                                 | 36.07       | 35.65       | 35.23       | 34.80       | 34.38                                | 36.73       | 36.49       | 36.25       | 36.00       | 35.76                 | 35.53       | 36.26       | 35.83       | 35.41       | 34.99       | 34.57       |
| 1'427'400 - 1'429'799                    | 118'950 - 119'149.95 | 660.83 - 661.93  | 38.47 | 36.50                                 | 36.08       | 35.66       | 35.24       | 34.82       | 34.39                                | 36.74       | 36.50       | 36.26       | 36.01       | 35.77                 | 35.54       | 36.27       | 35.84       | 35.42       | 35.00       | 34.58       |
| 1'429'800 - 1'432'199                    | 119'150 - 119'349.95 | 661.94 - 663.05  | 38.48 | 36.51                                 | 36.09       | 35.67       | 35.25       | 34.83       | 34.41                                | 36.75       | 36.51       | 36.27       | 36.02       | 35.78                 | 35.55       | 36.27       | 35.85       | 35.43       | 35.01       | 34.59       |
| 1'432'200 - 1'434'599                    | 119'350 - 119'549.95 | 663.06 - 664.16  | 38.48 | 36.52                                 | 36.10       | 35.68       | 35.26       | 34.84       | 34.42                                | 36.76       | 36.52       | 36.28       | 36.03       | 35.79                 | 35.56       | 36.28       | 35.86       | 35.44       | 35.02       | 34.60       |
| 1'434'600 - 1'436'999                    | 119'550 - 119'749.95 | 664.17 - 665.27  | 38.49 | 36.53                                 | 36.11       | 35.69       | 35.27       | 34.85       | 34.43                                | 36.77       | 36.53       | 36.29       | 36.04       | 35.80                 | 35.57       | 36.29       | 35.87       | 35.45       | 35.03       | 34.61       |
| 1'437'000 - 1'439'399                    | 119'750 - 119'949.95 | 665.28 - 666.38  | 38.50 | 36.54                                 | 36.12       | 35.70       | 35.28       | 34.86       | 34.44                                | 36.78       | 36.54       | 36.30       | 36.05       | 35.81                 | 35.58       | 36.30       | 35.88       | 35.46       | 35.04       | 34.62       |
| 1'439'400 - 1'441'799                    | 119'950 - 120'149.95 | 666.39 - 667.49  | 38.50 | 36.55                                 | 36.12       | 35.71       | 35.29       | 34.87       | 34.45                                | 36.79       | 36.55       | 36.31       | 36.06       | 35.82                 | 35.59       | 36.31       | 35.89       | 35.47       | 35.05       | 34.64       |
| 1'441'800 - 1'444'199                    | 120'150 - 120'349.95 | 667.50 - 668.60  | 38.51 | 36.56                                 | 36.13       | 35.72       | 35.30       | 34.88       | 34.46                                | 36.80       | 36.56       | 36.32       | 36.07       | 35.83                 | 35.60       | 36.32       | 35.90       | 35.48       | 35.07       | 34.65       |
| 1'444'200 - 1'446'599                    | 120'350 - 120'549.95 | 668.61 - 669.71  | 38.52 | 36.57                                 | 36.14       | 35.73       | 35.31       | 34.89       | 34.48                                | 36.81       | 36.57       | 36.33       | 36.08       | 35.84                 | 35.61       | 36.33       | 35.91       | 35.49       | 35.08       | 34.66       |
| 1'446'600 - 1'448'999                    | 120'550 - 120'749.95 | 669.72 - 670.82  | 38.52 | 36.57                                 | 36.15       | 35.74       | 35.32       | 34.90       | 34.49                                | 36.81       | 36.57       | 36.33       | 36.09       | 35.85                 | 35.62       | 36.34       | 35.92       | 35.50       | 35.09       | 34.67       |
| 1'449'000 - 1'451'399                    | 120'750 - 120'949.95 | 670.83 - 671.93  | 38.53 | 36.58                                 | 36.16       | 35.75       | 35.33       | 34.91       | 34.50                                | 36.82       | 36.58       | 36.34       | 36.10       | 35.86                 | 35.63       | 36.35       | 35.93       | 35.51       | 35.10       | 34.68       |
| 1'451'400 - 1'453'799                    | 120'950 - 121'149.95 | 671.94 - 673.05  | 38.54 | 36.59                                 | 36.17       | 35.75       | 35.34       | 34.93       | 34.51                                | 36.83       | 36.59       | 36.35       | 36.12       | 35.87                 | 35.64       | 36.36       | 35.94       | 35.52       | 35.11       | 34.69       |
| 1'453'800 - 1'456'199                    | 121'150 - 121'349.95 | 673.06 - 674.16  | 38.54 | 36.60                                 | 36.18       | 35.76       | 35.35       | 34.94       | 34.52                                | 36.84       | 36.60       | 36.36       | 36.13       | 35.89                 | 35.65       | 36.37       | 35.94       | 35.53       | 35.12       | 34.70       |
| 1'456'200 - 1'458'599                    | 121'350 - 121'549.95 | 674.17 - 675.27  | 38.55 | 36.61                                 | 36.19       | 35.77       | 35.36       | 34.95       | 34.53                                | 36.85       | 36.61       | 36.37       | 36.13       | 35.90                 | 35.66       | 36.38       | 35.95       | 35.54       | 35.13       | 34.71       |
| 1'458'600 - 1'460'999                    | 121'550 - 121'749.95 | 675.28 - 676.38  | 38.55 | 36.62                                 | 36.20       | 35.78       | 35.37       | 34.96       | 34.54                                | 36.86       | 36.62       | 36.38       | 36.14       | 35.91                 | 35.67       | 36.39       | 35.96       | 35.55       | 35.14       | 34.73       |
| 1'461'000 - 1'463'399                    | 121'750 - 121'949.95 | 676.39 - 677.49  | 38.56 | 36.63                                 | 36.21       | 35.79       | 35.38       | 34.97       | 34.56                                | 36.87       | 36.63       | 36.39       | 36.16       | 35.92                 | 35.68       | 36.40       | 35.97       | 35.56       | 35.15       | 34.74       |
| 1'463'400 - 1'465'799                    | 121'950 - 122'149.95 | 677.50 - 678.60  | 38.57 | 36.64                                 | 36.22       | 35.80       | 35.39       | 34.98       | 34.57                                | 36.88       | 36.64       | 36.40       | 36.16       | 35.93                 | 35.69       | 36.40       | 35.98       | 35.57       | 35.16       | 34.75       |
| 1'465'800 - 1'468'199                    | 122'150 - 122'349.95 | 678.61 - 679.71  | 38.57 | 36.65                                 | 36.23       | 35.81       | 35.40       | 34.99       | 34.58                                | 36.88       | 36.65       | 36.41       | 36.17       | 35.94                 | 35.70       | 36.41       | 35.99       | 35.58       | 35.17       | 34.76       |
| 1'468'200 - 1'470'599                    | 122'350 - 122'549.95 | 679.72 - 680.82  | 38.58 | 36.66                                 | 36.24       | 35.82       | 35.41       | 35.00       | 34.59                                | 36.89       | 36.66       | 36.42       | 36.18       | 35.95                 | 35.71       | 36.42       | 36.01       | 35.59       | 35.18       | 34.77       |
| 1'470'600 - 1'472'999                    | 122'550 - 122'749.95 | 680.83 - 681.93  | 38.58 | 36.67                                 | 36.25       | 35.83       | 35.42       | 35.01       | 34.60                                | 36.90       | 36.67       | 36.43       | 36.19       | 35.96                 | 35.72       | 36.43       | 36.02       | 35.60       | 35.19       | 34.78       |
| 1'473'000 - 1'475'399                    | 122'750 - 122'949.95 | 681.94 - 683.05  | 38.59 | 36.68                                 | 36.26       | 35.84       | 35.43       | 35.02       | 34.61                                | 36.91       | 36.68       | 36.44       | 36.20       | 35.97                 | 35.73       | 36.44       | 36.03       | 35.61       | 35.20       | 34.79       |
| 1'475'400 - 1'477'799                    | 122'950 - 123'149.95 | 683.06 - 684.16  | 38.60 | 36.69                                 | 36.27       | 35.85       | 35.44       | 35.03       | 34.62                                | 36.92       | 36.68       | 36.45       | 36.21       | 35.98                 | 35.74       |             |             |             |             |             |

| TRANCHES BAREMES IMPOTS A LA SOURCE 2024 |                      |                  |       | TAUX BAREMES IMPOTS A LA SOURCE 2024  |             |             |             |             |                                      |             |             |             |             |                       |             |             |             |             |             |             |
|--|----------------------|------------------|-------|---------------------------------------|-------------|-------------|-------------|-------------|--------------------------------------|-------------|-------------|-------------|-------------|-----------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Année<br>fr.                             | Mois<br>fr.          | A l'heure<br>fr. | A0    | B0                                    | B1          | B2          | B3          | B4          | B5                                   | C0          | C1          | C2          | C3          | C4                    | C5          | H1          | H2          | H3          | H4          | H5          |
|  |                      |                  | Seule | Marié et le conjoint ne travaille pas |             |             |             |             | Marié et les 2 conjoints travaillent |             |             |             |             | Famille monoparentale |             |             |             |             |             |             |
|  |                      |                  | %     | 0 enf.<br>%                           | 1 enf.<br>% | 2 enf.<br>% | 3 enf.<br>% | 4 enf.<br>% | 5 enf.<br>%                          | 0 enf.<br>% | 1 enf.<br>% | 2 enf.<br>% | 3 enf.<br>% | 4 enf.<br>%           | 5 enf.<br>% | 1 enf.<br>% | 2 enf.<br>% | 3 enf.<br>% | 4 enf.<br>% | 5 enf.<br>% |
| 1'480'200 - 1'482'599                    | 123'350 - 123'549.95 | 685.28 - 686.38  | 38.61 | 36.70                                 | 36.29       | 35.87       | 35.46       | 35.05       | 34.65                                | 36.94       | 36.70       | 36.47       | 36.23       | 36.00                 | 35.76       | 36.47       | 36.06       | 35.64       | 35.23       | 34.82       |
| 1'482'600 - 1'484'999                    | 123'550 - 123'749.95 | 686.39 - 687.49  | 38.61 | 36.71                                 | 36.30       | 35.88       | 35.47       | 35.06       | 34.66                                | 36.94       | 36.71       | 36.48       | 36.24       | 36.01                 | 35.77       | 36.48       | 36.07       | 35.65       | 35.24       | 34.83       |
| 1'485'000 - 1'487'399                    | 123'750 - 123'949.95 | 687.50 - 688.60  | 38.62 | 36.72                                 | 36.31       | 35.89       | 35.48       | 35.07       | 34.67                                | 36.95       | 36.72       | 36.49       | 36.25       | 36.02                 | 35.78       | 36.49       | 36.08       | 35.66       | 35.25       | 34.85       |
| 1'487'400 - 1'489'799                    | 123'950 - 124'149.95 | 688.61 - 689.71  | 38.63 | 36.73                                 | 36.32       | 35.90       | 35.49       | 35.08       | 34.68                                | 36.96       | 36.73       | 36.50       | 36.26       | 36.03                 | 35.79       | 36.50       | 36.09       | 35.67       | 35.26       | 34.86       |
| 1'489'800 - 1'492'199                    | 124'150 - 124'349.95 | 689.72 - 690.82  | 38.63 | 36.74                                 | 36.33       | 35.91       | 35.50       | 35.09       | 34.69                                | 36.97       | 36.74       | 36.50       | 36.27       | 36.04                 | 35.80       | 36.51       | 36.10       | 35.68       | 35.27       | 34.87       |
| 1'492'200 - 1'494'599                    | 124'350 - 124'549.95 | 690.83 - 691.93  | 38.64 | 36.75                                 | 36.34       | 35.92       | 35.51       | 35.10       | 34.70                                | 36.98       | 36.75       | 36.51       | 36.28       | 36.05                 | 35.81       | 36.52       | 36.11       | 35.69       | 35.28       | 34.88       |
| 1'494'600 - 1'496'999                    | 124'550 - 124'749.95 | 691.94 - 693.05  | 38.64 | 36.76                                 | 36.35       | 35.94       | 35.52       | 35.11       | 34.71                                | 36.99       | 36.75       | 36.52       | 36.29       | 36.06                 | 35.83       | 36.53       | 36.12       | 35.70       | 35.29       | 34.89       |
| 1'497'000 - 1'499'399                    | 124'750 - 124'949.95 | 693.06 - 694.16  | 38.65 | 36.77                                 | 36.36       | 35.94       | 35.53       | 35.12       | 34.72                                | 36.99       | 36.76       | 36.53       | 36.30       | 36.07                 | 35.84       | 36.54       | 36.13       | 35.71       | 35.30       | 34.90       |
| 1'499'400 - 1'501'799                    | 124'950 - 125'149.95 | 694.17 - 695.27  | 38.65 | 36.78                                 | 36.37       | 35.96       | 35.55       | 35.14       | 34.73                                | 37.00       | 36.77       | 36.54       | 36.31       | 36.08                 | 35.85       | 36.55       | 36.14       | 35.73       | 35.32       | 34.91       |
| 1'501'800 - 1'506'599                    | 125'150 - 125'549.95 | 695.28 - 697.49  | 38.66 | 36.79                                 | 36.38       | 35.97       | 35.56       | 35.15       | 34.75                                | 37.01       | 36.78       | 36.55       | 36.32       | 36.09                 | 35.86       | 36.56       | 36.15       | 35.74       | 35.33       | 34.92       |
| 1'506'600 - 1'511'399                    | 125'550 - 125'949.95 | 697.50 - 699.71  | 38.68 | 36.81                                 | 36.40       | 35.99       | 35.58       | 35.18       | 34.77                                | 37.03       | 36.80       | 36.57       | 36.34       | 36.11                 | 35.88       | 36.58       | 36.17       | 35.76       | 35.35       | 34.95       |
| 1'511'400 - 1'516'199                    | 125'950 - 126'349.95 | 699.72 - 701.93  | 38.69 | 36.82                                 | 36.42       | 36.01       | 35.60       | 35.20       | 34.79                                | 37.05       | 36.82       | 36.59       | 36.36       | 36.13                 | 35.90       | 36.60       | 36.19       | 35.78       | 35.38       | 34.97       |
| 1'516'200 - 1'520'999                    | 126'350 - 126'749.95 | 701.94 - 704.16  | 38.70 | 36.84                                 | 36.44       | 36.03       | 35.63       | 35.22       | 34.81                                | 37.06       | 36.84       | 36.61       | 36.38       | 36.15                 | 35.92       | 36.61       | 36.21       | 35.80       | 35.40       | 34.99       |
| 1'521'000 - 1'525'799                    | 126'750 - 127'149.95 | 704.17 - 706.38  | 38.71 | 36.86                                 | 36.45       | 36.05       | 35.65       | 35.24       | 34.84                                | 37.08       | 36.85       | 36.63       | 36.40       | 36.17                 | 35.94       | 36.63       | 36.23       | 35.82       | 35.42       | 35.02       |
| 1'525'800 - 1'530'599                    | 127'150 - 127'549.95 | 706.39 - 708.60  | 38.72 | 36.87                                 | 36.47       | 36.07       | 35.67       | 35.26       | 34.86                                | 37.10       | 36.87       | 36.64       | 36.42       | 36.19                 | 35.96       | 36.65       | 36.25       | 35.84       | 35.44       | 35.04       |
| 1'530'600 - 1'535'399                    | 127'550 - 127'949.95 | 708.61 - 710.82  | 38.73 | 36.89                                 | 36.49       | 36.09       | 35.69       | 35.29       | 34.88                                | 37.11       | 36.89       | 36.66       | 36.43       | 36.21                 | 35.98       | 36.67       | 36.27       | 35.86       | 35.46       | 35.06       |
| 1'535'400 - 1'540'199                    | 127'950 - 128'349.95 | 710.83 - 713.05  | 38.74 | 36.91                                 | 36.51       | 36.11       | 35.71       | 35.31       | 34.91                                | 37.13       | 36.90       | 36.68       | 36.45       | 36.23                 | 36.00       | 36.68       | 36.28       | 35.88       | 35.48       | 35.08       |
| 1'540'200 - 1'544'999                    | 128'350 - 128'749.95 | 713.06 - 715.27  | 38.75 | 36.93                                 | 36.53       | 36.13       | 35.73       | 35.33       | 34.93                                | 37.14       | 36.92       | 36.70       | 36.47       | 36.25                 | 36.02       | 36.70       | 36.30       | 35.90       | 35.51       | 35.11       |
| 1'545'000 - 1'549'799                    | 128'750 - 129'149.95 | 715.28 - 717.49  | 38.76 | 36.94                                 | 36.54       | 36.15       | 35.75       | 35.35       | 34.95                                | 37.16       | 36.94       | 36.71       | 36.49       | 36.26                 | 36.04       | 36.72       | 36.32       | 35.92       | 35.53       | 35.13       |
| 1'549'800 - 1'554'599                    | 129'150 - 129'549.95 | 717.50 - 719.71  | 38.78 | 36.96                                 | 36.56       | 36.17       | 35.77       | 35.37       | 34.98                                | 37.17       | 36.95       | 36.73       | 36.51       | 36.28                 | 36.06       | 36.74       | 36.34       | 35.94       | 35.55       | 35.15       |
| 1'554'600 - 1'559'399                    | 129'550 - 129'949.95 | 719.72 - 721.93  | 38.79 | 36.98                                 | 36.58       | 36.18       | 35.79       | 35.39       | 35.00                                | 37.19       | 36.97       | 36.75       | 36.52       | 36.30                 | 36.08       | 36.75       | 36.36       | 35.96       | 35.57       | 35.17       |
| 1'559'400 - 1'564'199                    | 129'950 - 130'349.95 | 721.94 - 724.16  | 38.80 | 36.99                                 | 36.60       | 36.20       | 35.81       | 35.41       | 35.02                                | 37.21       | 36.98       | 36.76       | 36.54       | 36.32                 | 36.10       | 36.77       | 36.38       | 35.98       | 35.59       | 35.19       |
| 1'564'200 - 1'568'999                    | 130'350 - 130'749.95 | 724.17 - 726.38  | 38.81 | 37.01                                 | 36.61       | 36.22       | 35.83       | 35.44       | 35.04                                | 37.22       | 37.00       | 36.78       | 36.56       | 36.34                 | 36.12       | 36.79       | 36.39       | 36.00       | 35.61       | 35.22       |
| 1'569'000 - 1'573'799                    | 130'750 - 131'149.95 | 726.39 - 728.60  | 38.82 | 37.02                                 | 36.63       | 36.24       | 35.85       | 35.46       | 35.07                                | 37.23       | 37.02       | 36.80       | 36.58       | 36.35                 | 36.13       | 36.80       | 36.41       | 36.02       | 35.63       | 35.24       |
| 1'573'800 - 1'578'599                    | 131'150 - 131'549.95 | 728.61 - 730.82  | 38.83 | 37.04                                 | 36.65       | 36.26       | 35.87       | 35.48       | 35.09                                | 37.25       | 37.03       | 36.81       | 36.59       | 36.37                 | 36.15       | 36.82       | 36.43       | 36.04       | 35.65       | 35.26       |
| 1'578'600 - 1'583'399                    | 131'550 - 131'949.95 | 730.83 - 733.05  | 38.84 | 37.06                                 | 36.67       | 36.28       | 35.89       | 35.50       | 35.11                                | 37.26       | 37.05       | 36.83       | 36.61       | 36.39                 | 36.17       | 36.84       | 36.45       | 36.06       | 35.67       | 35.28       |
| 1'583'400 - 1'588'199                    | 131'950 - 132'349.95 | 733.06 - 735.27  | 38.85 | 37.07                                 | 36.68       | 36.30       | 35.91       | 35.52       | 35.13                                | 37.28       | 37.06       | 36.85       | 36.63       | 36.41                 | 36.19       | 36.85       | 36.47       | 36.08       | 35.69       | 35.30       |
| 1'588'200 - 1'592'999                    | 132'350 - 132'749.95 | 735.28 - 737.49  | 38.86 | 37.09                                 | 36.70       | 36.31       | 35.93       | 35.54       | 35.15                                | 37.29       | 37.08       | 36.86       | 36.64       | 36.43                 | 36.21       | 36.87       | 36.48       | 36.10       | 35.71       | 35.32       |
| 1'593'000 - 1'597'799                    | 132'750 - 133'149.95 | 737.50 - 739.71  | 38.87 | 37.10                                 | 36.72       | 36.33       | 35.95       | 35.56       | 35.17                                | 37.31       | 37.09       | 36.88       | 36.66       | 36.44                 | 36.23       | 36.89       | 36.50       | 36.12       | 35.73       | 35.34       |
| 1'597'800 - 1'602'599                    | 133'150 - 133'549.95 | 739.72 - 741.93  | 38.88 | 37.12                                 | 36.73       | 36.35       | 35.96       | 35.58       | 35.20                                | 37.32       | 37.11       | 36.89       | 36.68       | 36.46                 | 36.24       | 36.90       | 36.52       | 36.13       | 35.75       | 35.36       |
| 1'602'600 - 1'607'399                    | 133'550 - 133'949.95 | 741.94 - 744.16  | 38.89 | 37.13                                 | 36.75       | 36.37       | 35.98       | 35.60       | 35.22                                | 37.34       | 37.12       | 36.91       | 36.69       | 36.48                 | 36.26       | 36.92       | 36.53       | 36.15       | 35.77       | 35.38       |
| 1'607'400 - 1'612'199                    | 133'950 - 134'349.95 | 744.17 - 746.38  | 38.90 | 37.15                                 | 36.77       | 36.38       | 36.00       | 35.62       | 35.24                                | 37.35       | 37.14       | 36.92       | 36.71       | 36.50                 | 36.28       | 36.93       | 36.55       | 36.17       | 35.79       | 35.41       |
| 1'612'200 - 1'616'999                    | 134'350 - 134'749.95 | 746.39 - 748.60  | 38.91 | 37.16                                 | 36.78       | 36.40       | 36.02       | 35.64       | 35.26                                | 37.37       | 37.15       | 36.94       | 36.73       | 36.51                 | 36.30       | 36.95       | 36.57       | 36.19       | 35.81       | 35.43       |
| 1'617'000 - 1'621'799                    | 134'750 - 135'149.95 | 748.61 - 750.82  | 38.92 | 37.18                                 | 36.80       | 36.42       | 36.04       | 35.66       | 35.28                                | 37.38       | 37.17       | 36.96       | 36.74       | 36.53                 | 36.32       | 36.97       | 36.59       | 36.21       | 35.83       | 35.45       |
| 1'621'800 - 1'626'599                    | 135'150 - 135'549.95 | 750.83 - 753.05  | 38.93 | 37.19                                 | 36.82       | 36.44       | 36.06       | 35.68       | 35.30                                | 37.40       | 37.18       | 36.97       | 36.76       | 36.55                 | 36.33       | 36.98       | 36.60       | 36.22       | 35.85       | 35.47       |
| 1'626'600 - 1'631'399                    | 135'550 - 135'949.95 | 753.06 - 755.27  | 38.94 | 37.21                                 | 36.83       | 36.45       | 36.08       | 35.70       | 35.32                                | 37.41       | 37.20       | 36.99       | 36.78       | 36.56                 | 36.35       | 37.00       | 36.62       | 36.24       | 35.86       | 35.49       |
| 1'631'400 - 1'636'199                    | 135'950 - 136'349.95 | 755.28 - 757.49  | 38.95 | 37.22                                 | 36.85       | 36.47       | 36.09       | 35.72       | 35.34                                | 37.42       | 37.21       | 37.00       | 36.79       | 36.58                 | 36.37       | 37.01       | 36.64       | 36.26       | 35.88       | 35.51       |
| 1'636'200 - 1'640'999                    | 136'350 - 136'749.95 | 757.50 - 759.71  | 38.96 | 37.24                                 | 36.86       | 36.49       | 36.11       | 35.74       | 35.36                                | 37.44       | 37.23       | 37.02       | 36.81       | 36.60                 | 36.39       | 37.03       | 36.65       | 36.28       | 35.90       | 35.53       |
| 1'641'000 - 1'645'799                    | 136'750 - 137'149.95 | 759.72 - 761.93  | 38.97 | 37.25                                 | 36.88       | 36.51       | 36.13       | 35.76       | 35.38                                | 37.45       | 37.24       | 37.03       | 36.82       | 36.61                 | 36.40       | 37.04       | 36.67       | 36.30       | 35.92       | 35.55       |
| 1'645'800 - 1'650'599                    | 137'150 - 137'549.95 | 761.94 - 764.16  | 38.98 | 37.27                                 | 36.90       | 36.52       | 36.15       | 35.77       | 35.40                                | 37.46       | 37.26       | 37.05       | 36.84       | 36.63                 | 36.42       | 37.06       | 36.69       | 36.31       | 35.94       | 35.57       |
| 1'650'600 - 1'655'399                    | 137'550 - 137'949.95 | 764.17 - 766.38  | 38.99 | 37.28                                 | 36.91       | 36.54       | 36.17       | 35.79       | 35.42                                | 37.48       | 37.27       | 37.06       | 36.85       | 36.65                 | 36.44       | 37.07       | 36.70       | 36.33       | 35.96       | 35.59       |
| 1'655'400 - 1'660'199                    | 137'950 - 138'349.95 | 766.39 - 768.60  | 39.00 | 37.30                                 | 36.93       | 36.56       | 36.18       | 35.81       | 35.44                                | 37.49       | 37.29       | 37.08       | 36.87       | 36.66                 | 36.45       | 37.09       | 36.72       | 36.35       | 35.98       | 35.60       |
| 1'660'200 - 1'664'999                    | 138'350 - 138'749.95 | 768.61 - 770.82  | 39.01 | 37.31                                 | 36.94       | 36.57       | 36.20       | 35.83       | 35.46                                | 37.51       | 37.30       | 37.09       | 36.89       | 36.68                 | 36.47       | 37.10       | 36.73       | 36.36       | 35.99       | 35.62       |
| 1'665'000 - 1'669'799                    | 138'750 - 139'149.95 | 770.83 - 773.05  | 39.02 | 37.33                                 | 36.96       | 36.59       | 36.22       | 35.85       | 35.48                                | 37.52       | 37.31       | 37.11       | 36.90       | 36.69                 | 36.49       | 37.12       | 36.75       | 36.38       | 36.01       | 35.64       |
| 1'669'800 - 1'674'599                    | 139'150 - 139'549.95 | 773.06 - 775.27  | 39.03 | 37.34                                 | 36.97       | 36.60       | 36.24       | 35.87       | 35.50                                | 37.53       | 37.33       | 37.12       | 36.92       | 36.71                 | 36.50       | 37.13       | 36.77       | 36.40       | 36.03       | 35.66       |
| 1'674'600 - 1'679'399                    | 139'550 - 139'949.95 | 775.28 - 777.49  | 39.04 | 37.35                                 | 36.99       | 36.62       | 36.25       | 35.89       | 35.52                                | 37.55       | 37.34       | 37.14       | 36.93       | 36.73                 | 36.52       | 37.15       | 36.78       | 36.41       | 36.05       | 35.68       |
| 1'679'400 - 1'684'199                    | 139'950 - 140'349.95 | 777.50 - 779.71  | 39.05 | 37.37                                 | 37.00       | 36.64       | 36.27       | 35.90       | 35.54                                | 37.56       | 37.36       | 37.15       | 36.95       | 36.74                 | 36.54       |             |             |             |             |             |

| TRANCHES BAREMES IMPOTS A LA SOURCE 2024 |                      |                  |       | TAUX BAREMES IMPOTS A LA SOURCE 2024  |             |             |             |             |                                      |             |             |             |             |                       |             |             |             |             |             |             |
|--|----------------------|------------------|-------|---------------------------------------|-------------|-------------|-------------|-------------|--------------------------------------|-------------|-------------|-------------|-------------|-----------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Année<br>fr.                             | Mois<br>fr.          | A l'heure<br>fr. | A0    | B0                                    | B1          | B2          | B3          | B4          | B5                                   | C0          | C1          | C2          | C3          | C4                    | C5          | H1          | H2          | H3          | H4          | H5          |
|  |                      |                  | Seule | Marié et le conjoint ne travaille pas |             |             |             |             | Marié et les 2 conjoints travaillent |             |             |             |             | Famille monoparentale |             |             |             |             |             |             |
|  |                      |                  | %     | 0 enf.<br>%                           | 1 enf.<br>% | 2 enf.<br>% | 3 enf.<br>% | 4 enf.<br>% | 5 enf.<br>%                          | 0 enf.<br>% | 1 enf.<br>% | 2 enf.<br>% | 3 enf.<br>% | 4 enf.<br>%           | 5 enf.<br>% | 1 enf.<br>% | 2 enf.<br>% | 3 enf.<br>% | 4 enf.<br>% | 5 enf.<br>% |
| 1'689'000 - 1'693'799                    | 140'750 - 141'149.95 | 781.94 - 784.16  | 39.06 | 37.40                                 | 37.03       | 36.67       | 36.31       | 35.94       | 35.58                                | 37.59       | 37.38       | 37.18       | 36.98       | 36.77                 | 36.57       | 37.19       | 36.83       | 36.46       | 36.10       | 35.74       |
| 1'693'800 - 1'698'599                    | 141'150 - 141'549.95 | 784.17 - 786.38  | 39.07 | 37.41                                 | 37.05       | 36.69       | 36.32       | 35.96       | 35.60                                | 37.60       | 37.40       | 37.19       | 36.99       | 36.79                 | 36.58       | 37.21       | 36.84       | 36.48       | 36.12       | 35.76       |
| 1'698'600 - 1'703'399                    | 141'550 - 141'949.95 | 786.39 - 788.60  | 39.08 | 37.42                                 | 37.06       | 36.70       | 36.34       | 35.98       | 35.62                                | 37.61       | 37.41       | 37.21       | 37.01       | 36.80                 | 36.60       | 37.22       | 36.86       | 36.50       | 36.14       | 35.77       |
| 1'703'400 - 1'708'199                    | 141'950 - 142'349.95 | 788.61 - 790.82  | 39.09 | 37.44                                 | 37.08       | 36.72       | 36.36       | 36.00       | 35.63                                | 37.62       | 37.42       | 37.22       | 37.02       | 36.82                 | 36.62       | 37.24       | 36.88       | 36.51       | 36.15       | 35.79       |
| 1'708'200 - 1'712'999                    | 142'350 - 142'749.95 | 790.83 - 793.05  | 39.10 | 37.45                                 | 37.09       | 36.73       | 36.37       | 36.01       | 35.65                                | 37.64       | 37.44       | 37.24       | 37.03       | 36.83                 | 36.63       | 37.25       | 36.89       | 36.53       | 36.17       | 35.81       |
| 1'713'000 - 1'717'799                    | 142'750 - 143'149.95 | 793.06 - 795.27  | 39.11 | 37.46                                 | 37.11       | 36.75       | 36.39       | 36.03       | 35.67                                | 37.65       | 37.45       | 37.25       | 37.05       | 36.85                 | 36.65       | 37.26       | 36.90       | 36.55       | 36.19       | 35.83       |
| 1'717'800 - 1'722'599                    | 143'150 - 143'549.95 | 795.28 - 797.49  | 39.12 | 37.48                                 | 37.12       | 36.76       | 36.41       | 36.05       | 35.69                                | 37.66       | 37.46       | 37.26       | 37.06       | 36.86                 | 36.66       | 37.28       | 36.92       | 36.56       | 36.20       | 35.85       |
| 1'722'600 - 1'727'399                    | 143'550 - 143'949.95 | 797.50 - 799.71  | 39.13 | 37.49                                 | 37.13       | 36.78       | 36.42       | 36.06       | 35.71                                | 37.68       | 37.48       | 37.28       | 37.08       | 36.88                 | 36.68       | 37.29       | 36.93       | 36.58       | 36.22       | 35.86       |
| 1'727'400 - 1'732'199                    | 143'950 - 144'349.95 | 799.72 - 801.93  | 39.14 | 37.51                                 | 37.15       | 36.79       | 36.44       | 36.08       | 35.73                                | 37.69       | 37.49       | 37.29       | 37.09       | 36.89                 | 36.69       | 37.31       | 36.95       | 36.59       | 36.24       | 35.88       |
| 1'732'200 - 1'736'999                    | 144'350 - 144'749.95 | 801.94 - 804.16  | 39.14 | 37.52                                 | 37.16       | 36.81       | 36.45       | 36.10       | 35.74                                | 37.70       | 37.50       | 37.30       | 37.11       | 36.91                 | 36.71       | 37.32       | 36.96       | 36.61       | 36.25       | 35.90       |
| 1'737'000 - 1'741'799                    | 144'750 - 145'149.95 | 804.17 - 806.38  | 39.15 | 37.53                                 | 37.18       | 36.82       | 36.47       | 36.12       | 35.76                                | 37.71       | 37.52       | 37.32       | 37.12       | 36.92                 | 36.73       | 37.33       | 36.98       | 36.63       | 36.27       | 35.92       |
| 1'741'800 - 1'746'599                    | 145'150 - 145'549.95 | 806.39 - 808.60  | 39.16 | 37.54                                 | 37.19       | 36.84       | 36.49       | 36.13       | 35.78                                | 37.72       | 37.53       | 37.33       | 37.13       | 36.94                 | 36.74       | 37.35       | 36.99       | 36.64       | 36.29       | 35.94       |
| 1'746'600 - 1'751'399                    | 145'550 - 145'949.95 | 808.61 - 810.82  | 39.17 | 37.56                                 | 37.21       | 36.85       | 36.50       | 36.15       | 35.80                                | 37.74       | 37.54       | 37.35       | 37.15       | 36.95                 | 36.76       | 37.36       | 37.01       | 36.66       | 36.30       | 35.95       |
| 1'751'400 - 1'756'199                    | 145'950 - 146'349.95 | 810.83 - 813.05  | 39.18 | 37.57                                 | 37.22       | 36.87       | 36.52       | 36.17       | 35.82                                | 37.75       | 37.55       | 37.36       | 37.16       | 36.97                 | 36.77       | 37.37       | 37.02       | 36.67       | 36.32       | 35.97       |
| 1'756'200 - 1'760'999                    | 146'350 - 146'749.95 | 813.06 - 815.27  | 39.19 | 37.58                                 | 37.23       | 36.88       | 36.53       | 36.18       | 35.83                                | 37.76       | 37.57       | 37.37       | 37.18       | 36.98                 | 36.79       | 37.39       | 37.04       | 36.69       | 36.34       | 35.99       |
| 1'761'000 - 1'765'799                    | 146'750 - 147'149.95 | 815.28 - 817.49  | 39.20 | 37.60                                 | 37.25       | 36.90       | 36.55       | 36.20       | 35.85                                | 37.77       | 37.58       | 37.39       | 37.19       | 37.00                 | 36.80       | 37.40       | 37.05       | 36.70       | 36.35       | 36.00       |
| 1'765'800 - 1'770'599                    | 147'150 - 147'549.95 | 817.50 - 819.71  | 39.20 | 37.61                                 | 37.26       | 36.91       | 36.56       | 36.22       | 35.87                                | 37.79       | 37.59       | 37.40       | 37.20       | 37.01                 | 36.81       | 37.41       | 37.07       | 36.72       | 36.37       | 36.02       |
| 1'770'600 - 1'775'399                    | 147'550 - 147'949.95 | 819.72 - 821.93  | 39.21 | 37.62                                 | 37.27       | 36.93       | 36.58       | 36.23       | 35.89                                | 37.80       | 37.60       | 37.41       | 37.22       | 37.02                 | 36.83       | 37.43       | 37.08       | 36.73       | 36.39       | 36.04       |
| 1'775'400 - 1'780'199                    | 147'950 - 148'349.95 | 821.94 - 824.16  | 39.22 | 37.63                                 | 37.29       | 36.94       | 36.60       | 36.25       | 35.90                                | 37.81       | 37.62       | 37.42       | 37.23       | 37.04                 | 36.84       | 37.44       | 37.09       | 36.75       | 36.40       | 36.06       |
| 1'780'200 - 1'784'999                    | 148'350 - 148'749.95 | 824.17 - 826.38  | 39.23 | 37.65                                 | 37.30       | 36.96       | 36.61       | 36.27       | 35.92                                | 37.82       | 37.63       | 37.44       | 37.25       | 37.05                 | 36.86       | 37.45       | 37.11       | 36.76       | 36.42       | 36.07       |
| 1'785'000 - 1'789'799                    | 148'750 - 149'149.95 | 826.39 - 828.60  | 39.24 | 37.66                                 | 37.31       | 36.97       | 36.63       | 36.28       | 35.94                                | 37.83       | 37.64       | 37.45       | 37.26       | 37.07                 | 36.87       | 37.47       | 37.12       | 36.78       | 36.43       | 36.09       |
| 1'789'800 - 1'794'599                    | 149'150 - 149'549.95 | 828.61 - 830.82  | 39.25 | 37.67                                 | 37.33       | 36.99       | 36.64       | 36.30       | 35.95                                | 37.84       | 37.65       | 37.46       | 37.27       | 37.08                 | 36.89       | 37.48       | 37.14       | 36.79       | 36.45       | 36.11       |
| 1'794'600 - 1'799'399                    | 149'550 - 149'949.95 | 830.83 - 833.05  | 39.25 | 37.68                                 | 37.34       | 37.00       | 36.66       | 36.31       | 35.97                                | 37.86       | 37.67       | 37.48       | 37.28       | 37.09                 | 36.90       | 37.49       | 37.15       | 36.81       | 36.46       | 36.12       |
| 1'799'400 - 1'804'199                    | 149'950 - 150'349.95 | 833.06 - 835.27  | 39.26 | 37.70                                 | 37.35       | 37.01       | 36.67       | 36.33       | 35.99                                | 37.87       | 37.68       | 37.49       | 37.30       | 37.11                 | 36.92       | 37.50       | 37.16       | 36.82       | 36.48       | 36.14       |
| 1'804'200 - 1'808'999                    | 150'350 - 150'749.95 | 835.28 - 837.49  | 39.27 | 37.71                                 | 37.37       | 37.03       | 36.69       | 36.35       | 36.01                                | 37.88       | 37.69       | 37.50       | 37.31       | 37.12                 | 36.93       | 37.52       | 37.18       | 36.84       | 36.50       | 36.15       |
| 1'809'000 - 1'813'799                    | 150'750 - 151'149.95 | 837.50 - 839.71  | 39.28 | 37.72                                 | 37.38       | 37.04       | 36.70       | 36.36       | 36.02                                | 37.89       | 37.70       | 37.51       | 37.32       | 37.13                 | 36.94       | 37.53       | 37.19       | 36.85       | 36.51       | 36.17       |
| 1'813'800 - 1'818'599                    | 151'150 - 151'549.95 | 839.72 - 841.93  | 39.29 | 37.73                                 | 37.39       | 37.06       | 36.72       | 36.38       | 36.04                                | 37.90       | 37.71       | 37.53       | 37.34       | 37.15                 | 36.96       | 37.54       | 37.20       | 36.86       | 36.53       | 36.19       |
| 1'818'600 - 1'823'399                    | 151'550 - 151'949.95 | 841.94 - 844.16  | 39.29 | 37.74                                 | 37.41       | 37.07       | 36.73       | 36.39       | 36.05                                | 37.91       | 37.73       | 37.54       | 37.35       | 37.16                 | 36.97       | 37.55       | 37.22       | 36.88       | 36.54       | 36.20       |
| 1'823'400 - 1'828'199                    | 151'950 - 152'349.95 | 844.17 - 846.38  | 39.30 | 37.76                                 | 37.42       | 37.08       | 36.75       | 36.41       | 36.07                                | 37.93       | 37.74       | 37.55       | 37.36       | 37.18                 | 36.99       | 37.57       | 37.23       | 36.89       | 36.56       | 36.22       |
| 1'828'200 - 1'832'999                    | 152'350 - 152'749.95 | 846.39 - 848.60  | 39.31 | 37.77                                 | 37.43       | 37.10       | 36.76       | 36.42       | 36.09                                | 37.94       | 37.75       | 37.56       | 37.38       | 37.19                 | 37.00       | 37.58       | 37.24       | 36.91       | 36.57       | 36.23       |
| 1'833'000 - 1'837'799                    | 152'750 - 153'149.95 | 848.61 - 850.82  | 39.32 | 37.78                                 | 37.44       | 37.11       | 36.77       | 36.44       | 36.10                                | 37.95       | 37.76       | 37.58       | 37.39       | 37.20                 | 37.01       | 37.59       | 37.26       | 36.92       | 36.59       | 36.25       |
| 1'837'800 - 1'842'599                    | 153'150 - 153'549.95 | 850.83 - 853.05  | 39.32 | 37.79                                 | 37.46       | 37.12       | 36.79       | 36.45       | 36.12                                | 37.96       | 37.77       | 37.59       | 37.40       | 37.21                 | 37.03       | 37.60       | 37.27       | 36.94       | 36.60       | 36.27       |
| 1'842'600 - 1'847'399                    | 153'550 - 153'949.95 | 853.06 - 855.27  | 39.33 | 37.80                                 | 37.47       | 37.14       | 36.80       | 36.47       | 36.14                                | 37.97       | 37.78       | 37.60       | 37.41       | 37.23                 | 37.04       | 37.62       | 37.28       | 36.95       | 36.62       | 36.28       |
| 1'847'400 - 1'852'199                    | 153'950 - 154'349.95 | 855.28 - 857.49  | 39.34 | 37.82                                 | 37.48       | 37.15       | 36.82       | 36.48       | 36.15                                | 37.98       | 37.80       | 37.61       | 37.43       | 37.24                 | 37.06       | 37.63       | 37.30       | 36.96       | 36.63       | 36.30       |
| 1'852'200 - 1'856'999                    | 154'350 - 154'749.95 | 857.50 - 859.71  | 39.35 | 37.83                                 | 37.49       | 37.16       | 36.83       | 36.50       | 36.17                                | 37.99       | 37.81       | 37.62       | 37.44       | 37.25                 | 37.07       | 37.64       | 37.31       | 36.98       | 36.64       | 36.31       |
| 1'857'000 - 1'861'799                    | 154'750 - 155'149.95 | 859.72 - 861.93  | 39.36 | 37.84                                 | 37.51       | 37.18       | 36.85       | 36.51       | 36.18                                | 38.00       | 37.82       | 37.64       | 37.45       | 37.27                 | 37.08       | 37.65       | 37.32       | 36.99       | 36.66       | 36.33       |
| 1'861'800 - 1'866'599                    | 155'150 - 155'549.95 | 861.94 - 864.16  | 39.36 | 37.85                                 | 37.52       | 37.19       | 36.86       | 36.53       | 36.20                                | 38.01       | 37.83       | 37.65       | 37.46       | 37.28                 | 37.10       | 37.66       | 37.33       | 37.00       | 36.67       | 36.34       |
| 1'866'600 - 1'871'399                    | 155'550 - 155'949.95 | 864.17 - 866.38  | 39.37 | 37.86                                 | 37.53       | 37.20       | 36.87       | 36.54       | 36.21                                | 38.02       | 37.84       | 37.66       | 37.48       | 37.29                 | 37.11       | 37.68       | 37.35       | 37.02       | 36.69       | 36.36       |
| 1'871'400 - 1'876'199                    | 155'950 - 156'349.95 | 866.39 - 868.60  | 39.38 | 37.87                                 | 37.54       | 37.22       | 36.89       | 36.56       | 36.23                                | 38.03       | 37.85       | 37.67       | 37.49       | 37.30                 | 37.12       | 37.69       | 37.36       | 37.03       | 36.70       | 36.37       |
| 1'876'200 - 1'880'999                    | 156'350 - 156'749.95 | 868.61 - 870.82  | 39.38 | 37.88                                 | 37.56       | 37.23       | 36.90       | 36.57       | 36.25                                | 38.04       | 37.86       | 37.68       | 37.50       | 37.32                 | 37.13       | 37.70       | 37.37       | 37.04       | 36.72       | 36.39       |
| 1'881'000 - 1'885'799                    | 156'750 - 157'149.95 | 870.83 - 873.05  | 39.39 | 37.89                                 | 37.57       | 37.24       | 36.91       | 36.59       | 36.26                                | 38.06       | 37.87       | 37.69       | 37.51       | 37.33                 | 37.15       | 37.71       | 37.38       | 37.06       | 36.73       | 36.40       |
| 1'885'800 - 1'890'599                    | 157'150 - 157'549.95 | 873.06 - 875.27  | 39.40 | 37.91                                 | 37.58       | 37.25       | 36.93       | 36.60       | 36.28                                | 38.07       | 37.89       | 37.70       | 37.52       | 37.34                 | 37.16       | 37.72       | 37.40       | 37.07       | 36.75       | 36.42       |
| 1'890'600 - 1'895'399                    | 157'550 - 157'949.95 | 875.28 - 877.49  | 39.41 | 37.92                                 | 37.59       | 37.27       | 36.94       | 36.62       | 36.29                                | 38.08       | 37.90       | 37.72       | 37.54       | 37.36                 | 37.17       | 37.73       | 37.41       | 37.08       | 36.76       | 36.43       |
| 1'895'400 - 1'900'199                    | 157'950 - 158'349.95 | 877.50 - 879.71  | 39.41 | 37.93                                 | 37.60       | 37.28       | 36.96       | 36.63       | 36.31                                | 38.09       | 37.91       | 37.73       | 37.55       | 37.37                 | 37.19       | 37.75       | 37.42       | 37.10       | 36.77       | 36.45       |
| 1'900'200 - 1'904'999                    | 158'350 - 158'749.95 | 879.72 - 881.93  | 39.42 | 37.94                                 | 37.62       | 37.29       | 36.97       | 36.65       | 36.32                                | 38.10       | 37.92       | 37.74       | 37.56       | 37.38                 | 37.20       | 37.76       | 37.43       | 37.11       | 36.79       | 36.46       |
| 1'905'000 - 1'909'799                    | 158'750 - 159'149.95 | 881.94 - 884.16  | 39.43 | 37.95                                 | 37.63       | 37.30       | 36.98       | 36.66       | 36.34                                | 38.11       | 37.93       | 37.75       | 37.57       | 37.39                 | 37.21       | 37.77       | 37.45       | 37.12       | 36.80       | 36.48       |
| 1'909'800 - 1'914'599                    | 159'150 - 159'549.95 | 884.17 - 886.38  | 39.44 | 37.96                                 | 37.64       | 37.32       | 37.00       | 36.67       | 36.35                                | 38.12       | 37.94       | 37.76       | 37.58       | 37.40                 | 37.23       |             |             |             |             |             |

| TRANCHES BAREMES IMPOTS A LA SOURCE 2024 |                      |                     |       | TAUX BAREMES IMPOTS A LA SOURCE 2024  |             |             |             |             |                                      |             |             |             |             |                       |             |             |             |             |             |             |
|--|----------------------|---------------------|-------|---------------------------------------|-------------|-------------|-------------|-------------|--------------------------------------|-------------|-------------|-------------|-------------|-----------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Année<br>fr.                             | Mois<br>fr.          | A l'heure<br>fr.    | A0    | B0                                    | B1          | B2          | B3          | B4          | B5                                   | C0          | C1          | C2          | C3          | C4                    | C5          | H1          | H2          | H3          | H4          | H5          |
|  |                      |                     | Seule | Marié et le conjoint ne travaille pas |             |             |             |             | Marié et les 2 conjoints travaillent |             |             |             |             | Famille monoparentale |             |             |             |             |             |             |
|  |                      |                     | %     | 0 enf.<br>%                           | 1 enf.<br>% | 2 enf.<br>% | 3 enf.<br>% | 4 enf.<br>% | 5 enf.<br>%                          | 0 enf.<br>% | 1 enf.<br>% | 2 enf.<br>% | 3 enf.<br>% | 4 enf.<br>%           | 5 enf.<br>% | 1 enf.<br>% | 2 enf.<br>% | 3 enf.<br>% | 4 enf.<br>% | 5 enf.<br>% |
| 1'919'400 - 1'924'199                    | 159'950 - 160'349.95 | 888.61 - 890.82     | 39.45 | 37.98                                 | 37.66       | 37.34       | 37.02       | 36.70       | 36.38                                | 38.14       | 37.96       | 37.78       | 37.61       | 37.43                 | 37.25       | 37.80       | 37.48       | 37.16       | 36.84       | 36.52       |
| 1'924'200 - 1'928'999                    | 160'350 - 160'749.95 | 890.83 - 893.05     | 39.46 | 37.99                                 | 37.67       | 37.35       | 37.04       | 36.72       | 36.40                                | 38.15       | 37.97       | 37.80       | 37.62       | 37.44                 | 37.26       | 37.81       | 37.49       | 37.18       | 36.86       | 36.54       |
| 1'929'000 - 1'933'799                    | 160'750 - 161'149.95 | 893.06 - 895.27     | 39.46 | 38.00                                 | 37.69       | 37.37       | 37.05       | 36.73       | 36.41                                | 38.16       | 37.98       | 37.81       | 37.63       | 37.45                 | 37.27       | 37.82       | 37.51       | 37.19       | 36.87       | 36.55       |
| 1'933'800 - 1'938'599                    | 161'150 - 161'549.95 | 895.28 - 897.49     | 39.47 | 38.01                                 | 37.70       | 37.38       | 37.06       | 36.74       | 36.43                                | 38.17       | 37.99       | 37.82       | 37.64       | 37.46                 | 37.29       | 37.84       | 37.52       | 37.20       | 36.88       | 36.56       |
| 1'938'600 - 1'943'399                    | 161'550 - 161'949.95 | 897.50 - 899.71     | 39.48 | 38.03                                 | 37.71       | 37.39       | 37.07       | 36.76       | 36.44                                | 38.18       | 38.00       | 37.83       | 37.65       | 37.48                 | 37.30       | 37.85       | 37.53       | 37.21       | 36.90       | 36.58       |
| 1'943'400 - 1'948'199                    | 161'950 - 162'349.95 | 899.72 - 901.93     | 39.49 | 38.04                                 | 37.72       | 37.40       | 37.09       | 36.77       | 36.45                                | 38.19       | 38.01       | 37.84       | 37.66       | 37.49                 | 37.31       | 37.86       | 37.54       | 37.23       | 36.91       | 36.59       |
| 1'948'200 - 1'952'999                    | 162'350 - 162'749.95 | 901.94 - 904.16     | 39.49 | 38.05                                 | 37.73       | 37.42       | 37.10       | 36.78       | 36.47                                | 38.20       | 38.02       | 37.85       | 37.67       | 37.50                 | 37.32       | 37.87       | 37.55       | 37.24       | 36.92       | 36.61       |
| 1'953'000 - 1'957'799                    | 162'750 - 163'149.95 | 904.17 - 906.38     | 39.50 | 38.06                                 | 37.74       | 37.43       | 37.11       | 36.80       | 36.48                                | 38.21       | 38.03       | 37.86       | 37.69       | 37.51                 | 37.34       | 37.88       | 37.56       | 37.25       | 36.94       | 36.62       |
| 1'957'800 - 1'962'599                    | 163'150 - 163'549.95 | 906.39 - 908.60     | 39.51 | 38.07                                 | 37.75       | 37.44       | 37.12       | 36.81       | 36.50                                | 38.22       | 38.04       | 37.87       | 37.70       | 37.52                 | 37.35       | 37.89       | 37.58       | 37.26       | 36.95       | 36.63       |
| 1'962'600 - 1'967'399                    | 163'550 - 163'949.95 | 908.61 - 910.82     | 39.51 | 38.08                                 | 37.76       | 37.45       | 37.14       | 36.82       | 36.51                                | 38.23       | 38.05       | 37.88       | 37.71       | 37.53                 | 37.36       | 37.90       | 37.59       | 37.27       | 36.96       | 36.65       |
| 1'967'400 - 1'972'199                    | 163'950 - 164'349.95 | 910.83 - 913.05     | 39.52 | 38.09                                 | 37.78       | 37.46       | 37.15       | 36.84       | 36.53                                | 38.24       | 38.07       | 37.89       | 37.72       | 37.55                 | 37.37       | 37.91       | 37.60       | 37.29       | 36.97       | 36.66       |
| 1'972'200 - 1'976'999                    | 164'350 - 164'749.95 | 913.06 - 915.27     | 39.53 | 38.10                                 | 37.79       | 37.47       | 37.16       | 36.85       | 36.54                                | 38.25       | 38.08       | 37.90       | 37.73       | 37.56                 | 37.38       | 37.92       | 37.61       | 37.30       | 36.99       | 36.68       |
| 1'977'000 - 1'981'799                    | 164'750 - 165'149.95 | 915.28 - 917.49     | 39.53 | 38.11                                 | 37.80       | 37.49       | 37.18       | 36.86       | 36.55                                | 38.26       | 38.09       | 37.91       | 37.74       | 37.57                 | 37.40       | 37.93       | 37.62       | 37.31       | 37.00       | 36.69       |
| 1'981'800 - 1'986'599                    | 165'150 - 165'549.95 | 917.50 - 919.71     | 39.54 | 38.12                                 | 37.81       | 37.50       | 37.19       | 36.88       | 36.57                                | 38.27       | 38.10       | 37.92       | 37.75       | 37.58                 | 37.41       | 37.94       | 37.63       | 37.32       | 37.01       | 36.70       |
| 1'986'600 - 1'991'399                    | 165'550 - 165'949.95 | 919.72 - 921.93     | 39.55 | 38.13                                 | 37.82       | 37.51       | 37.20       | 36.89       | 36.58                                | 38.28       | 38.11       | 37.93       | 37.76       | 37.59                 | 37.42       | 37.95       | 37.64       | 37.34       | 37.03       | 36.72       |
| 1'991'400 - 1'996'199                    | 165'950 - 166'349.95 | 921.94 - 924.16     | 39.55 | 38.14                                 | 37.83       | 37.52       | 37.21       | 36.90       | 36.59                                | 38.29       | 38.12       | 37.94       | 37.77       | 37.60                 | 37.43       | 37.96       | 37.66       | 37.35       | 37.04       | 36.73       |
| 1'996'200 - 2'000'999                    | 166'350 - 166'749.95 | 924.17 - 926.38     | 39.56 | 38.15                                 | 37.84       | 37.53       | 37.22       | 36.92       | 36.61                                | 38.29       | 38.12       | 37.95       | 37.78       | 37.61                 | 37.44       | 37.97       | 37.67       | 37.36       | 37.05       | 36.74       |
| 2'001'000 - 2'010'599                    | 166'750 - 167'149.95 | 926.39 - 930.82     | 39.57 | 38.16                                 | 37.86       | 37.55       | 37.24       | 36.94       | 36.63                                | 38.31       | 38.14       | 37.97       | 37.80       | 37.63                 | 37.46       | 37.99       | 37.68       | 37.38       | 37.07       | 36.76       |
| 2'010'600 - 2'020'199                    | 167'150 - 167'549.95 | 930.83 - 935.27     | 39.58 | 38.18                                 | 37.88       | 37.57       | 37.27       | 36.96       | 36.66                                | 38.33       | 38.16       | 37.99       | 37.82       | 37.65                 | 37.48       | 38.01       | 37.71       | 37.40       | 37.09       | 36.79       |
| 2'020'200 - 2'029'799                    | 168'350 - 169'149.95 | 935.28 - 939.71     | 39.59 | 38.20                                 | 37.90       | 37.59       | 37.29       | 36.99       | 36.68                                | 38.35       | 38.18       | 38.01       | 37.84       | 37.67                 | 37.51       | 38.03       | 37.73       | 37.42       | 37.12       | 36.82       |
| 2'029'800 - 2'039'399                    | 169'150 - 169'949.95 | 939.72 - 944.16     | 39.61 | 38.22                                 | 37.92       | 37.62       | 37.31       | 37.01       | 36.71                                | 38.36       | 38.20       | 38.03       | 37.86       | 37.70                 | 37.53       | 38.05       | 37.75       | 37.45       | 37.14       | 36.84       |
| 2'039'400 - 2'048'999                    | 169'950 - 170'749.95 | 944.17 - 948.60     | 39.62 | 38.24                                 | 37.94       | 37.64       | 37.34       | 37.04       | 36.73                                | 38.38       | 38.22       | 38.05       | 37.88       | 37.72                 | 37.55       | 38.07       | 37.77       | 37.47       | 37.17       | 36.87       |
| 2'049'000 - 2'058'599                    | 170'750 - 171'549.95 | 948.61 - 953.05     | 39.63 | 38.26                                 | 37.96       | 37.66       | 37.36       | 37.06       | 36.76                                | 38.40       | 38.24       | 38.07       | 37.90       | 37.74                 | 37.57       | 38.09       | 37.79       | 37.49       | 37.19       | 36.89       |
| 2'058'600 - 2'068'199                    | 171'550 - 172'349.95 | 953.06 - 957.49     | 39.64 | 38.28                                 | 37.98       | 37.68       | 37.38       | 37.08       | 36.79                                | 38.42       | 38.25       | 38.09       | 37.92       | 37.76                 | 37.59       | 38.11       | 37.81       | 37.51       | 37.22       | 36.92       |
| 2'068'200 - 2'077'799                    | 172'350 - 173'149.95 | 957.50 - 961.93     | 39.66 | 38.30                                 | 38.00       | 37.70       | 37.41       | 37.11       | 36.81                                | 38.44       | 38.27       | 38.11       | 37.94       | 37.78                 | 37.62       | 38.13       | 37.83       | 37.54       | 37.24       | 36.94       |
| 2'077'800 - 2'087'399                    | 173'150 - 173'949.95 | 961.94 - 966.38     | 39.67 | 38.31                                 | 38.02       | 37.72       | 37.43       | 37.13       | 36.84                                | 38.45       | 38.29       | 38.13       | 37.96       | 37.80                 | 37.64       | 38.15       | 37.85       | 37.56       | 37.26       | 36.97       |
| 2'087'400 - 2'096'999                    | 173'950 - 174'749.95 | 966.39 - 970.82     | 39.68 | 38.33                                 | 38.04       | 37.74       | 37.45       | 37.16       | 36.86                                | 38.47       | 38.31       | 38.15       | 37.98       | 37.82                 | 37.66       | 38.17       | 37.87       | 37.58       | 37.28       | 36.99       |
| 2'097'000 - 2'106'599                    | 174'750 - 175'549.95 | 970.83 - 975.27     | 39.69 | 38.35                                 | 38.06       | 37.77       | 37.47       | 37.18       | 36.89                                | 38.49       | 38.33       | 38.16       | 38.00       | 37.84                 | 37.68       | 38.19       | 37.89       | 37.60       | 37.31       | 37.02       |
| 2'106'600 - 2'116'199                    | 175'550 - 176'349.95 | 975.28 - 979.71     | 39.70 | 38.37                                 | 38.08       | 37.79       | 37.49       | 37.20       | 36.91                                | 38.50       | 38.34       | 38.18       | 38.02       | 37.86                 | 37.70       | 38.20       | 37.91       | 37.62       | 37.33       | 37.04       |
| 2'116'200 - 2'125'799                    | 176'350 - 177'149.95 | 979.72 - 984.16     | 39.72 | 38.39                                 | 38.10       | 37.81       | 37.52       | 37.23       | 36.94                                | 38.52       | 38.36       | 38.20       | 38.04       | 37.88                 | 37.72       | 38.22       | 37.93       | 37.64       | 37.35       | 37.06       |
| 2'125'800 - 2'135'399                    | 177'150 - 177'949.95 | 984.17 - 988.60     | 39.73 | 38.40                                 | 38.12       | 37.83       | 37.54       | 37.25       | 36.96                                | 38.54       | 38.38       | 38.22       | 38.06       | 37.90                 | 37.74       | 38.24       | 37.95       | 37.66       | 37.38       | 37.09       |
| 2'135'400 - 2'144'999                    | 177'950 - 178'749.95 | 988.61 - 993.05     | 39.74 | 38.42                                 | 38.13       | 37.85       | 37.56       | 37.27       | 36.98                                | 38.55       | 38.40       | 38.24       | 38.08       | 37.92                 | 37.76       | 38.26       | 37.97       | 37.68       | 37.40       | 37.11       |
| 2'145'000 - 2'154'599                    | 178'750 - 179'549.95 | 993.06 - 997.49     | 39.75 | 38.44                                 | 38.15       | 37.87       | 37.58       | 37.29       | 37.01                                | 38.57       | 38.41       | 38.26       | 38.10       | 37.94                 | 37.78       | 38.28       | 37.99       | 37.71       | 37.42       | 37.13       |
| 2'154'600 - 2'164'199                    | 179'550 - 180'349.95 | 997.50 - 1'001.93   | 39.76 | 38.46                                 | 38.17       | 37.89       | 37.60       | 37.32       | 37.03                                | 38.59       | 38.43       | 38.27       | 38.12       | 37.96                 | 37.80       | 38.30       | 38.01       | 37.73       | 37.44       | 37.16       |
| 2'164'200 - 2'173'799                    | 180'350 - 181'149.95 | 1'001.94 - 1'006.38 | 39.77 | 38.47                                 | 38.19       | 37.90       | 37.62       | 37.34       | 37.05                                | 38.60       | 38.45       | 38.29       | 38.13       | 37.98                 | 37.82       | 38.31       | 38.03       | 37.75       | 37.46       | 37.18       |
| 2'173'800 - 2'183'399                    | 181'150 - 181'949.95 | 1'006.39 - 1'010.82 | 39.78 | 38.49                                 | 38.21       | 37.92       | 37.64       | 37.36       | 37.08                                | 38.62       | 38.46       | 38.31       | 38.15       | 38.00                 | 37.84       | 38.33       | 38.05       | 37.77       | 37.48       | 37.20       |
| 2'183'400 - 2'192'999                    | 181'950 - 182'749.95 | 1'010.83 - 1'015.27 | 39.79 | 38.51                                 | 38.22       | 37.94       | 37.66       | 37.38       | 37.10                                | 38.63       | 38.48       | 38.33       | 38.17       | 38.02                 | 37.86       | 38.35       | 38.07       | 37.79       | 37.50       | 37.22       |
| 2'193'000 - 2'202'599                    | 182'750 - 183'549.95 | 1'015.28 - 1'019.71 | 39.81 | 38.52                                 | 38.24       | 37.96       | 37.68       | 37.40       | 37.12                                | 38.65       | 38.50       | 38.34       | 38.19       | 38.03                 | 37.88       | 38.37       | 38.09       | 37.81       | 37.53       | 37.25       |
| 2'202'600 - 2'212'199                    | 183'550 - 184'349.95 | 1'019.72 - 1'024.16 | 39.82 | 38.54                                 | 38.26       | 37.98       | 37.70       | 37.42       | 37.14                                | 38.67       | 38.51       | 38.36       | 38.21       | 38.05                 | 37.90       | 38.38       | 38.10       | 37.82       | 37.55       | 37.27       |
| 2'212'200 - 2'221'799                    | 184'350 - 185'149.95 | 1'024.17 - 1'028.60 | 39.83 | 38.56                                 | 38.28       | 38.00       | 37.72       | 37.44       | 37.17                                | 38.68       | 38.53       | 38.38       | 38.22       | 38.07                 | 37.92       | 38.40       | 38.12       | 37.84       | 37.57       | 37.29       |
| 2'221'800 - 2'231'399                    | 185'150 - 185'949.95 | 1'028.61 - 1'033.05 | 39.84 | 38.57                                 | 38.29       | 38.02       | 37.74       | 37.47       | 37.19                                | 38.70       | 38.55       | 38.39       | 38.24       | 38.09                 | 37.94       | 38.42       | 38.14       | 37.86       | 37.59       | 37.31       |
| 2'231'400 - 2'240'999                    | 185'950 - 186'749.95 | 1'033.06 - 1'037.49 | 39.85 | 38.59                                 | 38.31       | 38.04       | 37.76       | 37.49       | 37.21                                | 38.71       | 38.56       | 38.41       | 38.26       | 38.11                 | 37.96       | 38.43       | 38.16       | 37.88       | 37.61       | 37.33       |
| 2'241'000 - 2'250'599                    | 186'750 - 187'549.95 | 1'037.50 - 1'041.93 | 39.86 | 38.60                                 | 38.33       | 38.05       | 37.78       | 37.51       | 37.23                                | 38.73       | 38.58       | 38.43       | 38.28       | 38.12                 | 37.97       | 38.45       | 38.17       | 37.90       | 37.63       | 37.35       |
| 2'250'600 - 2'260'199                    | 187'550 - 188'349.95 | 1'041.94 - 1'046.38 | 39.87 | 38.62                                 | 38.35       | 38.07       | 37.80       | 37.53       | 37.25                                | 38.74       | 38.59       | 38.44       | 38.29       | 38.14                 | 37.99       | 38.47       | 38.19       | 37.92       | 37.65       | 37.37       |
| 2'260'200 - 2'269'799                    | 188'350 - 189'149.95 | 1'046.39 - 1'050.82 | 39.88 | 38.63                                 | 38.36       | 38.09       | 37.82       | 37.55       | 37.28                                | 38.76       | 38.61       | 38.46       | 38.31       | 38.16                 | 38.01       | 38.48       | 38.21       | 37.94       | 37.67       | 37.39       |
| 2'269'800 - 2'279'399                    | 189'150 - 189'949.95 | 1'050.83 - 1'055.27 | 39.89 | 38.65                                 | 38.38       | 38.11       | 37.84       | 37.57       | 37.30                                | 38.77       | 38.62       | 38.47       | 38.33       | 38.18                 | 38.03       | 38.50       | 38.23       | 37.96       | 37.69       | 37.42       |
| 2'279'400 - 2'288'999                    | 189'950 - 190'749.95 | 1'055.28 - 1'059.71 | 39.90 | 38.66                                 | 38.40       | 38.13       | 37.86       | 37.59       | 37.32                                | 38.79</     |             |             |             |                       |             |             |             |             |             |             |

| TRANCHES BAREMES IMPOTS A LA SOURCE 2024 |                      |                     | TAUX BAREMES IMPOTS A LA SOURCE 2024 |                                       |             |             |             |             |                                      |             |             |             |             |                       |             |             |             |             |             |             |
|--|----------------------|---------------------|--------------------------------------|---------------------------------------|-------------|-------------|-------------|-------------|--------------------------------------|-------------|-------------|-------------|-------------|-----------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Année<br>fr.                             | Mois<br>fr.          | A l'heure<br>fr.    | A0                                   | B0                                    | B1          | B2          | B3          | B4          | B5                                   | C0          | C1          | C2          | C3          | C4                    | C5          | H1          | H2          | H3          | H4          | H5          |
|  |                      |                     | Seule                                | Marié et le conjoint ne travaille pas |             |             |             |             | Marié et les 2 conjoints travaillent |             |             |             |             | Famille monoparentale |             |             |             |             |             |             |
|  |                      |                     | %                                    | 0 enf.<br>%                           | 1 enf.<br>% | 2 enf.<br>% | 3 enf.<br>% | 4 enf.<br>% | 5 enf.<br>%                          | 0 enf.<br>% | 1 enf.<br>% | 2 enf.<br>% | 3 enf.<br>% | 4 enf.<br>%           | 5 enf.<br>% | 1 enf.<br>% | 2 enf.<br>% | 3 enf.<br>% | 4 enf.<br>% | 5 enf.<br>% |
| 2'298'600 - 2'308'199                    | 191'550 - 192'349.95 | 1'064.17 - 1'068.60 | 39.92                                | 38.70                                 | 38.43       | 38.16       | 37.89       | 37.63       | 37.36                                | 38.81       | 38.67       | 38.52       | 38.37       | 38.23                 | 38.08       | 38.55       | 38.28       | 38.01       | 37.74       | 37.48       |
| 2'308'200 - 2'317'799                    | 192'350 - 193'149.95 | 1'068.61 - 1'073.05 | 39.93                                | 38.71                                 | 38.44       | 38.18       | 37.91       | 37.65       | 37.38                                | 38.83       | 38.68       | 38.54       | 38.39       | 38.24                 | 38.10       | 38.56       | 38.29       | 38.03       | 37.76       | 37.50       |
| 2'317'800 - 2'327'399                    | 193'150 - 193'949.95 | 1'073.06 - 1'077.49 | 39.94                                | 38.72                                 | 38.46       | 38.19       | 37.93       | 37.66       | 37.40                                | 38.84       | 38.70       | 38.55       | 38.41       | 38.26                 | 38.12       | 38.58       | 38.31       | 38.05       | 37.78       | 37.52       |
| 2'327'400 - 2'336'999                    | 193'950 - 194'749.95 | 1'077.50 - 1'081.93 | 39.95                                | 38.74                                 | 38.48       | 38.21       | 37.95       | 37.68       | 37.42                                | 38.86       | 38.71       | 38.57       | 38.42       | 38.28                 | 38.13       | 38.59       | 38.33       | 38.06       | 37.80       | 37.54       |
| 2'337'000 - 2'346'599                    | 194'750 - 195'549.95 | 1'081.94 - 1'086.38 | 39.96                                | 38.75                                 | 38.49       | 38.23       | 37.97       | 37.70       | 37.44                                | 38.87       | 38.73       | 38.58       | 38.44       | 38.29                 | 38.15       | 38.61       | 38.34       | 38.08       | 37.82       | 37.55       |
| 2'346'600 - 2'356'199                    | 195'550 - 196'349.95 | 1'086.39 - 1'090.82 | 39.97                                | 38.77                                 | 38.51       | 38.24       | 37.98       | 37.72       | 37.46                                | 38.88       | 38.74       | 38.60       | 38.45       | 38.31                 | 38.17       | 38.62       | 38.36       | 38.10       | 37.84       | 37.57       |
| 2'356'200 - 2'365'799                    | 196'350 - 197'149.95 | 1'090.83 - 1'095.27 | 39.98                                | 38.78                                 | 38.52       | 38.26       | 38.00       | 37.74       | 37.48                                | 38.90       | 38.76       | 38.61       | 38.47       | 38.33                 | 38.18       | 38.64       | 38.38       | 38.11       | 37.85       | 37.59       |
| 2'365'800 - 2'375'399                    | 197'150 - 197'949.95 | 1'095.28 - 1'099.71 | 39.99                                | 38.80                                 | 38.54       | 38.28       | 38.02       | 37.76       | 37.50                                | 38.91       | 38.77       | 38.63       | 38.48       | 38.34                 | 38.20       | 38.65       | 38.39       | 38.13       | 37.87       | 37.61       |
| 2'375'400 - 2'384'999                    | 197'950 - 198'749.95 | 1'099.72 - 1'104.16 | 40.00                                | 38.81                                 | 38.55       | 38.29       | 38.04       | 37.78       | 37.52                                | 38.93       | 38.78       | 38.64       | 38.50       | 38.36                 | 38.22       | 38.67       | 38.41       | 38.15       | 37.89       | 37.63       |
| 2'385'000 - 2'394'599                    | 198'750 - 199'549.95 | 1'104.17 - 1'108.60 | 40.00                                | 38.82                                 | 38.57       | 38.31       | 38.05       | 37.79       | 37.54                                | 38.94       | 38.80       | 38.66       | 38.52       | 38.37                 | 38.23       | 38.68       | 38.42       | 38.17       | 37.91       | 37.65       |
| 2'394'600 - 2'404'199                    | 199'550 - 200'349.95 | 1'108.61 - 1'113.05 | 40.01                                | 38.84                                 | 38.58       | 38.33       | 38.07       | 37.81       | 37.56                                | 38.95       | 38.81       | 38.67       | 38.53       | 38.39                 | 38.25       | 38.69       | 38.44       | 38.18       | 37.92       | 37.67       |
| 2'404'200 - 2'413'799                    | 200'350 - 201'149.95 | 1'113.06 - 1'117.49 | 40.02                                | 38.85                                 | 38.60       | 38.34       | 38.09       | 37.83       | 37.57                                | 38.96       | 38.82       | 38.68       | 38.54       | 38.40                 | 38.26       | 38.71       | 38.45       | 38.20       | 37.94       | 37.69       |
| 2'413'800 - 2'423'399                    | 201'150 - 201'949.95 | 1'117.50 - 1'121.93 | 40.03                                | 38.87                                 | 38.61       | 38.36       | 38.10       | 37.85       | 37.59                                | 38.98       | 38.84       | 38.70       | 38.56       | 38.42                 | 38.28       | 38.72       | 38.47       | 38.21       | 37.96       | 37.71       |
| 2'423'400 - 2'432'999                    | 201'950 - 202'749.95 | 1'121.94 - 1'126.38 | 40.04                                | 38.88                                 | 38.63       | 38.37       | 38.12       | 37.87       | 37.61                                | 38.99       | 38.85       | 38.71       | 38.57       | 38.44                 | 38.30       | 38.74       | 38.48       | 38.23       | 37.98       | 37.72       |
| 2'433'000 - 2'442'599                    | 202'750 - 203'549.95 | 1'126.39 - 1'130.82 | 40.05                                | 38.89                                 | 38.64       | 38.39       | 38.14       | 37.88       | 37.63                                | 39.00       | 38.87       | 38.73       | 38.59       | 38.45                 | 38.31       | 38.75       | 38.50       | 38.25       | 37.99       | 37.74       |
| 2'442'600 - 2'452'199                    | 203'550 - 204'349.95 | 1'130.83 - 1'135.27 | 40.06                                | 38.91                                 | 38.65       | 38.40       | 38.15       | 37.90       | 37.65                                | 39.02       | 38.88       | 38.74       | 38.60       | 38.47                 | 38.33       | 38.76       | 38.51       | 38.26       | 38.01       | 37.76       |
| 2'452'200 - 2'461'799                    | 204'350 - 205'149.95 | 1'135.28 - 1'139.71 | 40.07                                | 38.92                                 | 38.67       | 38.42       | 38.17       | 37.92       | 37.67                                | 39.03       | 38.89       | 38.75       | 38.62       | 38.48                 | 38.34       | 38.78       | 38.53       | 38.28       | 38.03       | 37.78       |
| 2'461'800 - 2'471'399                    | 205'150 - 205'949.95 | 1'139.72 - 1'144.16 | 40.08                                | 38.93                                 | 38.68       | 38.43       | 38.18       | 37.93       | 37.68                                | 39.04       | 38.90       | 38.77       | 38.63       | 38.49                 | 38.36       | 38.79       | 38.54       | 38.29       | 38.04       | 37.79       |
| 2'471'400 - 2'480'999                    | 205'950 - 206'749.95 | 1'144.17 - 1'148.60 | 40.08                                | 38.94                                 | 38.70       | 38.45       | 38.20       | 37.95       | 37.70                                | 39.05       | 38.92       | 38.78       | 38.65       | 38.51                 | 38.37       | 38.81       | 38.56       | 38.31       | 38.06       | 37.81       |
| 2'481'000 - 2'490'599                    | 206'750 - 207'549.95 | 1'148.61 - 1'153.05 | 40.09                                | 38.96                                 | 38.71       | 38.46       | 38.22       | 37.97       | 37.72                                | 39.07       | 38.93       | 38.79       | 38.66       | 38.52                 | 38.39       | 38.82       | 38.57       | 38.32       | 38.08       | 37.83       |
| 2'490'600 - 2'500'199                    | 207'550 - 208'349.95 | 1'153.06 - 1'157.49 | 40.10                                | 38.97                                 | 38.72       | 38.48       | 38.23       | 37.98       | 37.74                                | 39.08       | 38.94       | 38.81       | 38.67       | 38.54                 | 38.40       | 38.83       | 38.59       | 38.34       | 38.09       | 37.85       |
| 2'500'200 - 2'509'799                    | 208'350 - 209'149.95 | 1'157.50 - 1'161.93 | 40.11                                | 38.98                                 | 38.74       | 38.49       | 38.25       | 38.00       | 37.76                                | 39.09       | 38.96       | 38.82       | 38.69       | 38.55                 | 38.42       | 38.85       | 38.60       | 38.35       | 38.11       | 37.86       |
| 2'509'800 - 2'519'399                    | 209'150 - 209'949.95 | 1'161.94 - 1'166.38 | 40.12                                | 39.00                                 | 38.75       | 38.51       | 38.26       | 38.02       | 37.77                                | 39.10       | 38.97       | 38.83       | 38.70       | 38.57                 | 38.43       | 38.86       | 38.61       | 38.37       | 38.12       | 37.88       |
| 2'519'400 - 2'528'999                    | 209'950 - 210'749.95 | 1'166.39 - 1'170.82 | 40.13                                | 39.01                                 | 38.76       | 38.52       | 38.28       | 38.03       | 37.79                                | 39.11       | 38.98       | 38.85       | 38.71       | 38.58                 | 38.45       | 38.87       | 38.63       | 38.38       | 38.14       | 37.90       |
| 2'529'000 - 2'538'599                    | 210'750 - 211'549.95 | 1'170.83 - 1'175.27 | 40.13                                | 39.02                                 | 38.78       | 38.54       | 38.29       | 38.05       | 37.81                                | 39.13       | 38.99       | 38.86       | 38.73       | 38.59                 | 38.46       | 38.88       | 38.64       | 38.40       | 38.16       | 37.91       |
| 2'538'600 - 2'548'199                    | 211'550 - 212'349.95 | 1'175.28 - 1'179.71 | 40.14                                | 39.03                                 | 38.79       | 38.55       | 38.31       | 38.07       | 37.82                                | 39.14       | 39.01       | 38.87       | 38.74       | 38.61                 | 38.48       | 38.90       | 38.66       | 38.41       | 38.17       | 37.93       |
| 2'548'200 - 2'557'799                    | 212'350 - 213'149.95 | 1'179.72 - 1'184.16 | 40.15                                | 39.05                                 | 38.80       | 38.56       | 38.32       | 38.08       | 37.84                                | 39.15       | 39.02       | 38.89       | 38.75       | 38.62                 | 38.49       | 38.91       | 38.67       | 38.43       | 38.19       | 37.95       |
| 2'557'800 - 2'567'399                    | 213'150 - 213'949.95 | 1'184.17 - 1'188.60 | 40.16                                | 39.06                                 | 38.82       | 38.58       | 38.34       | 38.10       | 37.86                                | 39.16       | 39.03       | 38.90       | 38.77       | 38.64                 | 38.50       | 38.92       | 38.68       | 38.44       | 38.20       | 37.96       |
| 2'567'400 - 2'576'999                    | 213'950 - 214'749.95 | 1'188.61 - 1'193.05 | 40.17                                | 39.07                                 | 38.83       | 38.59       | 38.35       | 38.11       | 37.87                                | 39.17       | 39.04       | 38.91       | 38.78       | 38.65                 | 38.52       | 38.94       | 38.70       | 38.46       | 38.22       | 37.98       |
| 2'577'000 - 2'586'599                    | 214'750 - 215'549.95 | 1'193.06 - 1'197.49 | 40.17                                | 39.08                                 | 38.84       | 38.60       | 38.37       | 38.13       | 37.89                                | 39.18       | 39.05       | 38.92       | 38.79       | 38.66                 | 38.53       | 38.95       | 38.71       | 38.47       | 38.23       | 37.99       |
| 2'586'600 - 2'596'199                    | 215'550 - 216'349.95 | 1'197.50 - 1'201.93 | 40.18                                | 39.09                                 | 38.86       | 38.62       | 38.38       | 38.14       | 37.91                                | 39.19       | 39.07       | 38.94       | 38.81       | 38.68                 | 38.55       | 38.96       | 38.72       | 38.49       | 38.25       | 38.01       |
| 2'596'200 - 2'605'799                    | 216'350 - 217'149.95 | 1'201.94 - 1'206.38 | 40.19                                | 39.11                                 | 38.87       | 38.63       | 38.40       | 38.16       | 37.92                                | 39.21       | 39.08       | 38.95       | 38.82       | 38.69                 | 38.56       | 38.97       | 38.74       | 38.50       | 38.26       | 38.03       |
| 2'605'800 - 2'615'399                    | 217'150 - 217'949.95 | 1'206.39 - 1'210.82 | 40.20                                | 39.12                                 | 38.88       | 38.65       | 38.41       | 38.17       | 37.94                                | 39.22       | 39.09       | 38.96       | 38.83       | 38.70                 | 38.57       | 38.98       | 38.75       | 38.51       | 38.28       | 38.04       |
| 2'615'400 - 2'624'999                    | 217'950 - 218'749.95 | 1'210.83 - 1'215.27 | 40.21                                | 39.13                                 | 38.89       | 38.66       | 38.42       | 38.19       | 37.95                                | 39.23       | 39.10       | 38.97       | 38.84       | 38.72                 | 38.59       | 39.00       | 38.76       | 38.53       | 38.29       | 38.06       |
| 2'625'000 - 2'634'599                    | 218'750 - 219'549.95 | 1'215.28 - 1'219.71 | 40.21                                | 39.14                                 | 38.91       | 38.67       | 38.44       | 38.20       | 37.97                                | 39.24       | 39.11       | 38.98       | 38.86       | 38.73                 | 38.60       | 39.01       | 38.77       | 38.54       | 38.31       | 38.07       |
| 2'634'600 - 2'644'199                    | 219'550 - 220'349.95 | 1'219.72 - 1'224.16 | 40.22                                | 39.15                                 | 38.92       | 38.69       | 38.45       | 38.22       | 37.99                                | 39.25       | 39.12       | 39.00       | 38.87       | 38.74                 | 38.61       | 39.02       | 38.79       | 38.55       | 38.32       | 38.09       |
| 2'644'200 - 2'653'799                    | 220'350 - 221'149.95 | 1'224.17 - 1'228.60 | 40.23                                | 39.16                                 | 38.93       | 38.70       | 38.47       | 38.23       | 38.00                                | 39.26       | 39.13       | 39.01       | 38.88       | 38.75                 | 38.63       | 39.03       | 38.80       | 38.57       | 38.34       | 38.10       |
| 2'653'800 - 2'663'399                    | 221'150 - 221'949.95 | 1'228.61 - 1'233.05 | 40.23                                | 39.17                                 | 38.94       | 38.71       | 38.48       | 38.25       | 38.02                                | 39.27       | 39.15       | 39.02       | 38.89       | 38.77                 | 38.64       | 39.04       | 38.81       | 38.58       | 38.35       | 38.12       |
| 2'663'400 - 2'672'999                    | 221'950 - 222'749.95 | 1'233.06 - 1'237.49 | 40.24                                | 39.19                                 | 38.95       | 38.72       | 38.49       | 38.26       | 38.03                                | 39.28       | 39.16       | 39.03       | 38.91       | 38.78                 | 38.65       | 39.06       | 38.83       | 38.59       | 38.36       | 38.13       |
| 2'673'000 - 2'682'599                    | 222'750 - 223'549.95 | 1'237.50 - 1'241.93 | 40.25                                | 39.20                                 | 38.97       | 38.74       | 38.51       | 38.28       | 38.05                                | 39.29       | 39.17       | 39.04       | 38.92       | 38.79                 | 38.67       | 39.07       | 38.84       | 38.61       | 38.38       | 38.15       |
| 2'682'600 - 2'692'199                    | 223'550 - 224'349.95 | 1'241.94 - 1'246.38 | 40.26                                | 39.21                                 | 38.98       | 38.75       | 38.52       | 38.29       | 38.06                                | 39.30       | 39.18       | 39.05       | 38.93       | 38.80                 | 38.68       | 39.08       | 38.85       | 38.62       | 38.39       | 38.16       |
| 2'692'200 - 2'701'799                    | 224'350 - 225'149.95 | 1'246.39 - 1'250.82 | 40.26                                | 39.22                                 | 38.99       | 38.76       | 38.53       | 38.31       | 38.08                                | 39.31       | 39.19       | 39.07       | 38.94       | 38.82                 | 38.69       | 39.09       | 38.86       | 38.63       | 38.41       | 38.18       |
| 2'701'800 - 2'711'399                    | 225'150 - 225'949.95 | 1'250.83 - 1'255.27 | 40.27                                | 39.23                                 | 39.00       | 38.77       | 38.55       | 38.32       | 38.09                                | 39.32       | 39.20       | 39.08       | 38.95       | 38.83                 | 38.70       | 39.10       | 38.87       | 38.65       | 38.42       | 38.19       |
| 2'711'400 - 2'720'999                    | 225'950 - 226'749.95 | 1'255.28 - 1'259.71 | 40.28                                | 39.24                                 | 39.01       | 38.79       | 38.56       | 38.33       | 38.11                                | 39.33       | 39.21       | 39.09       | 38.96       | 38.84                 | 38.72       | 39.11       | 38.89       | 38.66       | 38.43       | 38.21       |
| 2'721'000 - 2'730'599                    | 226'750 - 227'549.95 | 1'259.72 - 1'264.16 | 40.29                                | 39.25                                 | 39.02       | 38.80       | 38.57       | 38.35       | 38.12                                | 39.35       | 39.22       | 39.10       | 38.98       | 38.85                 | 38.73       | 39.12       | 38.90       | 38.67       | 38.45       | 38.22       |
| 2'730'600 - 2'740'199                    | 227'550 - 228'349.95 | 1'264.17 - 1'268.60 | 40.29                                | 39.26                                 | 39.04       | 38.81       | 38.59       | 38.36       | 38.14                                | 39.36       | 39.23       | 39.11       | 38.99       | 38.87                 | 38.74       | 39.14       | 38.91       | 38.69       | 38.46       | 38.24       |
| 2'740'200 - 2'7                          |                      |                     |                                      |                                       |             |             |             |             |                                      |             |             |             |             |                       |             |             |             |             |             |             |

| TRANCHES BAREMES IMPOTS A LA SOURCE 2024 |                      |                     | TAUX BAREMES IMPOTS A LA SOURCE 2024 |                                       |             |             |             |             |                                      |             |             |             |             |                       |             |             |             |             |             |             |
|--|----------------------|---------------------|--------------------------------------|---------------------------------------|-------------|-------------|-------------|-------------|--------------------------------------|-------------|-------------|-------------|-------------|-----------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Année<br>fr.                             | Mois<br>fr.          | A l'heure<br>fr.    | A0                                   | B0                                    | B1          | B2          | B3          | B4          | B5                                   | C0          | C1          | C2          | C3          | C4                    | C5          | H1          | H2          | H3          | H4          | H5          |
|  |                      |                     | Seule                                | Marié et le conjoint ne travaille pas |             |             |             |             | Marié et les 2 conjoints travaillent |             |             |             |             | Famille monoparentale |             |             |             |             |             |             |
|  |                      |                     | %                                    | 0 enf.<br>%                           | 1 enf.<br>% | 2 enf.<br>% | 3 enf.<br>% | 4 enf.<br>% | 5 enf.<br>%                          | 0 enf.<br>% | 1 enf.<br>% | 2 enf.<br>% | 3 enf.<br>% | 4 enf.<br>%           | 5 enf.<br>% | 1 enf.<br>% | 2 enf.<br>% | 3 enf.<br>% | 4 enf.<br>% | 5 enf.<br>% |
| 2'759'400 - 2'768'999                    | 229'950 - 230'749.95 | 1'277.50 - 1'281.93 | 40.31                                | 39.29                                 | 39.07       | 38.85       | 38.63       | 38.40       | 38.18                                | 39.39       | 39.26       | 39.14       | 39.02       | 38.90                 | 38.78       | 39.17       | 38.95       | 38.72       | 38.50       | 38.28       |
| 2'769'000 - 2'778'599                    | 230'750 - 231'549.95 | 1'281.94 - 1'286.38 | 40.32                                | 39.30                                 | 39.08       | 38.86       | 38.64       | 38.42       | 38.19                                | 39.40       | 39.27       | 39.15       | 39.03       | 38.91                 | 38.79       | 39.18       | 38.96       | 38.74       | 38.51       | 38.29       |
| 2'778'600 - 2'788'199                    | 231'550 - 232'349.95 | 1'286.39 - 1'290.82 | 40.33                                | 39.31                                 | 39.09       | 38.87       | 38.65       | 38.43       | 38.21                                | 39.41       | 39.28       | 39.16       | 39.04       | 38.92                 | 38.80       | 39.19       | 38.97       | 38.75       | 38.53       | 38.30       |
| 2'788'200 - 2'797'799                    | 232'350 - 233'149.95 | 1'290.83 - 1'295.27 | 40.33                                | 39.32                                 | 39.10       | 38.88       | 38.66       | 38.44       | 38.22                                | 39.41       | 39.30       | 39.18       | 39.06       | 38.94                 | 38.82       | 39.20       | 38.98       | 38.76       | 38.54       | 38.32       |
| 2'797'800 - 2'807'399                    | 233'150 - 233'949.95 | 1'295.28 - 1'299.71 | 40.34                                | 39.33                                 | 39.11       | 38.89       | 38.67       | 38.46       | 38.24                                | 39.42       | 39.31       | 39.19       | 39.07       | 38.95                 | 38.83       | 39.21       | 38.99       | 38.77       | 38.55       | 38.33       |
| 2'807'400 - 2'816'999                    | 233'950 - 234'749.95 | 1'299.72 - 1'304.16 | 40.35                                | 39.34                                 | 39.13       | 38.91       | 38.69       | 38.47       | 38.25                                | 39.43       | 39.32       | 39.20       | 39.08       | 38.96                 | 38.84       | 39.22       | 39.00       | 38.78       | 38.56       | 38.35       |
| 2'817'000 - 2'826'599                    | 234'750 - 235'549.95 | 1'304.17 - 1'308.60 | 40.35                                | 39.35                                 | 39.14       | 38.92       | 38.70       | 38.48       | 38.26                                | 39.44       | 39.33       | 39.21       | 39.09       | 38.97                 | 38.85       | 39.23       | 39.01       | 38.80       | 38.58       | 38.36       |
| 2'826'600 - 2'836'199                    | 235'550 - 236'349.95 | 1'308.61 - 1'313.05 | 40.36                                | 39.36                                 | 39.15       | 38.93       | 38.71       | 38.49       | 38.28                                | 39.45       | 39.34       | 39.22       | 39.10       | 38.98                 | 38.86       | 39.24       | 39.02       | 38.81       | 38.59       | 38.37       |
| 2'836'200 - 2'845'799                    | 236'350 - 237'149.95 | 1'313.06 - 1'317.49 | 40.37                                | 39.37                                 | 39.16       | 38.94       | 38.72       | 38.51       | 38.29                                | 39.46       | 39.35       | 39.23       | 39.11       | 38.99                 | 38.87       | 39.25       | 39.04       | 38.82       | 38.60       | 38.39       |
| 2'845'800 - 2'855'399                    | 237'150 - 237'949.95 | 1'317.50 - 1'321.93 | 40.37                                | 39.38                                 | 39.17       | 38.95       | 38.74       | 38.52       | 38.30                                | 39.47       | 39.36       | 39.24       | 39.12       | 39.00                 | 38.89       | 39.26       | 39.05       | 38.83       | 38.61       | 38.40       |
| 2'855'400 - 2'864'999                    | 237'950 - 238'749.95 | 1'321.94 - 1'326.38 | 40.38                                | 39.39                                 | 39.18       | 38.96       | 38.75       | 38.53       | 38.32                                | 39.48       | 39.36       | 39.25       | 39.13       | 39.01                 | 38.90       | 39.27       | 39.06       | 38.84       | 38.63       | 38.41       |
| 2'865'000 - 2'874'599                    | 238'750 - 239'549.95 | 1'326.39 - 1'330.82 | 40.39                                | 39.40                                 | 39.19       | 38.97       | 38.76       | 38.54       | 38.33                                | 39.49       | 39.37       | 39.26       | 39.14       | 39.02                 | 38.91       | 39.28       | 39.07       | 38.85       | 38.64       | 38.42       |
| 2'874'600 - 2'884'199                    | 239'550 - 240'349.95 | 1'330.83 - 1'335.27 | 40.39                                | 39.41                                 | 39.20       | 38.98       | 38.77       | 38.56       | 38.34                                | 39.50       | 39.38       | 39.27       | 39.15       | 39.04                 | 38.92       | 39.29       | 39.08       | 38.86       | 38.65       | 38.44       |
| 2'884'200 - 2'893'799                    | 240'350 - 241'149.95 | 1'335.28 - 1'339.71 | 40.40                                | 39.42                                 | 39.21       | 39.00       | 38.78       | 38.57       | 38.36                                | 39.51       | 39.39       | 39.28       | 39.16       | 39.05                 | 38.93       | 39.30       | 39.09       | 38.88       | 38.66       | 38.45       |
| 2'893'800 - 2'903'399                    | 241'150 - 241'949.95 | 1'339.72 - 1'344.16 | 40.40                                | 39.43                                 | 39.22       | 39.01       | 38.79       | 38.58       | 38.37                                | 39.52       | 39.40       | 39.29       | 39.17       | 39.06                 | 38.94       | 39.31       | 39.10       | 38.89       | 38.68       | 38.46       |
| 2'903'400 - 2'912'999                    | 241'950 - 242'749.95 | 1'344.17 - 1'348.60 | 40.41                                | 39.44                                 | 39.23       | 39.02       | 38.81       | 38.59       | 38.38                                | 39.53       | 39.41       | 39.30       | 39.18       | 39.07                 | 38.95       | 39.32       | 39.11       | 38.90       | 38.69       | 38.48       |
| 2'913'000 - 2'922'599                    | 242'750 - 243'549.95 | 1'348.61 - 1'353.05 | 40.42                                | 39.45                                 | 39.24       | 39.03       | 38.82       | 38.61       | 38.40                                | 39.54       | 39.42       | 39.31       | 39.19       | 39.08                 | 38.96       | 39.33       | 39.12       | 38.91       | 38.70       | 38.49       |
| 2'922'600 - 2'932'199                    | 243'550 - 244'349.95 | 1'353.06 - 1'357.49 | 40.42                                | 39.46                                 | 39.25       | 39.04       | 38.83       | 38.62       | 38.41                                | 39.55       | 39.43       | 39.32       | 39.20       | 39.09                 | 38.97       | 39.34       | 39.13       | 38.92       | 38.71       | 38.50       |
| 2'932'200 - 2'941'799                    | 244'350 - 245'149.95 | 1'357.50 - 1'361.93 | 40.43                                | 39.47                                 | 39.26       | 39.05       | 38.84       | 38.63       | 38.42                                | 39.56       | 39.44       | 39.33       | 39.21       | 39.10                 | 38.98       | 39.35       | 39.14       | 38.93       | 38.72       | 38.51       |
| 2'941'800 - 2'951'399                    | 245'150 - 245'949.95 | 1'361.94 - 1'366.38 | 40.43                                | 39.48                                 | 39.27       | 39.06       | 38.85       | 38.64       | 38.43                                | 39.57       | 39.45       | 39.34       | 39.22       | 39.11                 | 39.00       | 39.36       | 39.15       | 38.94       | 38.73       | 38.53       |
| 2'951'400 - 2'960'999                    | 245'950 - 246'749.95 | 1'366.39 - 1'370.82 | 40.44                                | 39.49                                 | 39.28       | 39.07       | 38.86       | 38.65       | 38.45                                | 39.58       | 39.46       | 39.35       | 39.23       | 39.12                 | 39.01       | 39.37       | 39.16       | 38.95       | 38.75       | 38.54       |
| 2'961'000 - 2'970'599                    | 246'750 - 247'549.95 | 1'370.83 - 1'375.27 | 40.45                                | 39.50                                 | 39.29       | 39.08       | 38.87       | 38.67       | 38.46                                | 39.59       | 39.47       | 39.36       | 39.24       | 39.13                 | 39.02       | 39.38       | 39.17       | 38.96       | 38.76       | 38.55       |
| 2'970'600 - 2'980'199                    | 247'550 - 248'349.95 | 1'375.28 - 1'379.71 | 40.45                                | 39.51                                 | 39.30       | 39.09       | 38.88       | 38.68       | 38.47                                | 39.60       | 39.48       | 39.37       | 39.25       | 39.14                 | 39.03       | 39.39       | 39.18       | 38.98       | 38.77       | 38.56       |
| 2'980'200 - 2'989'799                    | 248'350 - 249'149.95 | 1'379.72 - 1'384.16 | 40.46                                | 39.52                                 | 39.31       | 39.10       | 38.90       | 38.69       | 38.48                                | 39.61       | 39.49       | 39.38       | 39.26       | 39.15                 | 39.04       | 39.40       | 39.19       | 38.99       | 38.78       | 38.57       |
| 2'989'800 - 2'999'399                    | 249'150 - 249'949.95 | 1'384.17 - 1'388.60 | 40.46                                | 39.52                                 | 39.32       | 39.11       | 38.91       | 38.70       | 38.50                                | 39.62       | 39.50       | 39.39       | 39.27       | 39.16                 | 39.05       | 39.41       | 39.20       | 39.00       | 38.79       | 38.59       |
| 2'999'400 - 3'008'999                    | 249'950 - 250'749.95 | 1'388.61 - 1'393.05 | 40.47                                | 39.53                                 | 39.33       | 39.12       | 38.92       | 38.71       | 38.51                                | 39.63       | 39.51       | 39.40       | 39.28       | 39.17                 | 39.06       | 39.42       | 39.21       | 39.01       | 38.80       | 38.60       |
| 3'009'000 - 3'018'599                    | 250'750 - 251'549.95 | 1'393.06 - 1'401.93 | 40.48                                | 39.54                                 | 39.34       | 39.13       | 38.93       | 38.73       | 38.53                                | 39.64       | 39.52       | 39.41       | 39.30       | 39.19                 | 39.08       | 39.43       | 39.23       | 39.03       | 38.82       | 38.61       |
| 3'018'600 - 3'028'199                    | 251'550 - 252'349.95 | 1'401.94 - 1'410.82 | 40.49                                | 39.55                                 | 39.35       | 39.14       | 38.94       | 38.74       | 38.54                                | 39.65       | 39.53       | 39.42       | 39.31       | 39.20                 | 39.09       | 39.44       | 39.24       | 39.04       | 38.84       | 38.64       |
| 3'028'200 - 3'037'799                    | 252'350 - 253'149.95 | 1'410.83 - 1'419.71 | 40.50                                | 39.56                                 | 39.36       | 39.15       | 38.95       | 38.75       | 38.55                                | 39.66       | 39.54       | 39.43       | 39.32       | 39.21                 | 39.10       | 39.45       | 39.25       | 39.05       | 38.85       | 38.65       |
| 3'037'800 - 3'047'399                    | 253'150 - 253'949.95 | 1'419.72 - 1'428.60 | 40.51                                | 39.57                                 | 39.37       | 39.16       | 38.96       | 38.76       | 38.56                                | 39.67       | 39.55       | 39.44       | 39.33       | 39.22                 | 39.11       | 39.46       | 39.26       | 39.06       | 38.86       | 38.66       |
| 3'047'400 - 3'056'999                    | 253'950 - 254'749.95 | 1'428.61 - 1'437.49 | 40.52                                | 39.58                                 | 39.38       | 39.17       | 38.97       | 38.77       | 38.57                                | 39.68       | 39.56       | 39.45       | 39.34       | 39.23                 | 39.12       | 39.47       | 39.27       | 39.07       | 38.87       | 38.67       |
| 3'056'600 - 3'066'199                    | 254'750 - 255'549.95 | 1'437.50 - 1'446.38 | 40.53                                | 39.59                                 | 39.39       | 39.18       | 38.98       | 38.78       | 38.58                                | 39.69       | 39.57       | 39.46       | 39.35       | 39.24                 | 39.13       | 39.48       | 39.28       | 39.08       | 38.88       | 38.68       |
| 3'066'200 - 3'075'799                    | 255'550 - 256'349.95 | 1'446.39 - 1'455.27 | 40.54                                | 39.60                                 | 39.40       | 39.19       | 38.99       | 38.79       | 38.59                                | 39.70       | 39.58       | 39.47       | 39.36       | 39.25                 | 39.14       | 39.49       | 39.29       | 39.09       | 38.89       | 38.69       |
| 3'075'800 - 3'085'399                    | 256'350 - 257'149.95 | 1'455.28 - 1'464.16 | 40.55                                | 39.61                                 | 39.41       | 39.20       | 39.00       | 38.80       | 38.60                                | 39.71       | 39.59       | 39.48       | 39.37       | 39.26                 | 39.15       | 39.50       | 39.30       | 39.10       | 38.90       | 38.71       |
| 3'085'400 - 3'094'999                    | 257'150 - 257'949.95 | 1'464.17 - 1'473.05 | 40.56                                | 39.62                                 | 39.42       | 39.21       | 39.01       | 38.81       | 38.61                                | 39.72       | 39.60       | 39.49       | 39.38       | 39.27                 | 39.16       | 39.51       | 39.31       | 39.11       | 38.91       | 38.72       |
| 3'094'600 - 3'104'199                    | 257'950 - 258'749.95 | 1'473.06 - 1'481.93 | 40.57                                | 39.63                                 | 39.43       | 39.22       | 39.02       | 38.82       | 38.62                                | 39.73       | 39.61       | 39.50       | 39.39       | 39.28                 | 39.17       | 39.52       | 39.32       | 39.12       | 38.92       | 38.73       |
| 3'104'200 - 3'113'799                    | 258'750 - 259'549.95 | 1'481.94 - 1'490.82 | 40.58                                | 39.64                                 | 39.44       | 39.23       | 39.03       | 38.83       | 38.63                                | 39.74       | 39.62       | 39.51       | 39.40       | 39.29                 | 39.18       | 39.53       | 39.33       | 39.13       | 38.93       | 38.74       |
| 3'113'800 - 3'123'399                    | 259'550 - 260'349.95 | 1'490.83 - 1'499.71 | 40.59                                | 39.65                                 | 39.45       | 39.24       | 39.04       | 38.84       | 38.64                                | 39.75       | 39.63       | 39.52       | 39.41       | 39.30                 | 39.19       | 39.54       | 39.34       | 39.14       | 38.94       | 38.75       |
| 3'123'400 - 3'132'999                    | 260'350 - 261'149.95 | 1'499.72 - 1'508.60 | 40.60                                | 39.66                                 | 39.46       | 39.25       | 39.05       | 38.85       | 38.65                                | 39.76       | 39.64       | 39.53       | 39.42       | 39.31                 | 39.20       | 39.55       | 39.35       | 39.15       | 38.95       | 38.76       |
| 3'132'600 - 3'142'199                    | 261'150 - 261'949.95 | 1'508.61 - 1'517.49 | 40.61                                | 39.67                                 | 39.47       | 39.26       | 39.06       | 38.86       | 38.66                                | 39.77       | 39.65       | 39.54       | 39.43       | 39.32                 | 39.21       | 39.56       | 39.36       | 39.16       | 38.96       | 38.77       |
| 3'142'200 - 3'151'799                    | 261'950 - 262'749.95 | 1'517.50 - 1'526.38 | 40.62                                | 39.68                                 | 39.48       | 39.27       | 39.07       | 38.87       | 38.67                                | 39.78       | 39.66       | 39.55       | 39.44       | 39.33                 | 39.22       | 39.57       | 39.37       | 39.17       | 38.97       | 38.78       |
| 3'151'800 - 3'161'399                    | 262'750 - 263'549.95 | 1'526.39 - 1'535.27 | 40.63                                | 39.69                                 | 39.49       | 39.28       | 39.08       | 38.88       | 38.68                                | 39.79       | 39.67       | 39.56       | 39.45       | 39.34                 | 39.23       | 39.58       | 39.38       | 39.18       | 38.98       | 38.79       |
| 3'161'400 - 3'170'999                    | 263'550 - 264'349.95 | 1'535.28 - 1'544.16 | 40.64                                | 39.70                                 | 39.50       | 39.29       | 39.09       | 38.89       | 38.69                                | 39.80       | 39.68       | 39.57       | 39.46       | 39.35                 | 39.24       | 39.59       | 39.39       | 39.19       | 38.99       | 38.80       |
| 3'170'600 - 3'180'199                    | 264'350 - 265'149.95 | 1'544.17 - 1'553.05 | 40.65                                | 39.71                                 | 39.51       | 39.30       | 39.10       | 38.90       | 38.70                                | 39.81       | 39.69       | 39.58       | 39.47       | 39.36                 | 39.25       | 39.60       | 39.40       | 39.20       | 39.00       | 38.81       |
| 3'180'200 - 3'189'799                    | 265'150 - 265'949.95 | 1'553.06 - 1'561.93 | 40.66                                | 39.72                                 | 39.52       | 39.31       | 39.11       | 38.91       | 38.71                                | 39.82       | 39.70       | 39.59       | 39.48       | 39.37                 | 39.26       | 39.61       | 39.41       | 39.21       | 39.01       | 38.82       |
| 3'189'800 - 3'199'399                    | 266'350 - 267'149.95 | 1'561.94 - 1'570.82 | 40.67                                | 39.73                                 | 39.53       | 39.32       | 39.12       | 38.92       | 38.72                                | 39.83       | 39.71       | 39.60       | 39.49       | 39.38                 | 39.27       | 39.62       | 39.42       | 39.22       | 39.02       | 38.83       |
| 3'199'400 - 3'2                          |                      |                     |                                      |                                       |             |             |             |             |                                      |             |             |             |             |                       |             |             |             |             |             |             |

| TRANCHES BAREMES IMPOTS A LA SOURCE 2024 |                      |                     | TAUX BAREMES IMPOTS A LA SOURCE 2024 |                                       |             |             |             |             |                                      |             |             |             |             |                       |             |             |             |             |             |             |
|--|----------------------|---------------------|--------------------------------------|---------------------------------------|-------------|-------------|-------------|-------------|--------------------------------------|-------------|-------------|-------------|-------------|-----------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Année<br>fr.                             | Mois<br>fr.          | A l'heure<br>fr.    | A0                                   | B0                                    | B1          | B2          | B3          | B4          | B5                                   | C0          | C1          | C2          | C3          | C4                    | C5          | H1          | H2          | H3          | H4          | H5          |
|  |                      |                     | Seule                                | Marié et le conjoint ne travaille pas |             |             |             |             | Marié et les 2 conjoints travaillent |             |             |             |             | Famille monoparentale |             |             |             |             |             |             |
|  |                      |                     | %                                    | 0 enf.<br>%                           | 1 enf.<br>% | 2 enf.<br>% | 3 enf.<br>% | 4 enf.<br>% | 5 enf.<br>%                          | 0 enf.<br>% | 1 enf.<br>% | 2 enf.<br>% | 3 enf.<br>% | 4 enf.<br>%           | 5 enf.<br>% | 1 enf.<br>% | 2 enf.<br>% | 3 enf.<br>% | 4 enf.<br>% | 5 enf.<br>% |
| 3'431'400 - 3'450'599                    | 285'950 - 287'549.95 | 1'588.61 - 1'597.49 | 40.70                                | 39.88                                 | 39.70       | 39.52       | 39.34       | 39.17       | 38.99                                | 39.95       | 39.85       | 39.76       | 39.66       | 39.56                 | 39.47       | 39.78       | 39.60       | 39.42       | 39.24       | 39.06       |
| 3'450'600 - 3'469'799                    | 287'550 - 289'149.95 | 1'597.50 - 1'606.38 | 40.71                                | 39.89                                 | 39.72       | 39.54       | 39.36       | 39.18       | 39.00                                | 39.96       | 39.87       | 39.77       | 39.67       | 39.58                 | 39.48       | 39.79       | 39.62       | 39.44       | 39.26       | 39.08       |
| 3'469'800 - 3'488'999                    | 289'150 - 290'749.95 | 1'606.39 - 1'615.27 | 40.72                                | 39.91                                 | 39.73       | 39.55       | 39.38       | 39.20       | 39.02                                | 39.98       | 39.88       | 39.78       | 39.69       | 39.59                 | 39.50       | 39.81       | 39.63       | 39.45       | 39.28       | 39.10       |
| 3'489'000 - 3'508'199                    | 290'750 - 292'349.95 | 1'615.28 - 1'624.16 | 40.73                                | 39.92                                 | 39.74       | 39.57       | 39.39       | 39.22       | 39.04                                | 39.99       | 39.89       | 39.80       | 39.70       | 39.61                 | 39.51       | 39.82       | 39.65       | 39.47       | 39.29       | 39.12       |
| 3'508'200 - 3'527'399                    | 292'350 - 293'949.95 | 1'624.17 - 1'633.05 | 40.73                                | 39.93                                 | 39.76       | 39.58       | 39.41       | 39.23       | 39.06                                | 40.00       | 39.91       | 39.81       | 39.72       | 39.62                 | 39.53       | 39.83       | 39.66       | 39.49       | 39.31       | 39.14       |
| 3'527'400 - 3'546'599                    | 293'950 - 295'549.95 | 1'633.06 - 1'641.93 | 40.74                                | 39.95                                 | 39.77       | 39.60       | 39.42       | 39.25       | 39.08                                | 40.01       | 39.92       | 39.82       | 39.73       | 39.64                 | 39.54       | 39.85       | 39.67       | 39.50       | 39.33       | 39.15       |
| 3'546'600 - 3'565'799                    | 295'550 - 297'149.95 | 1'641.94 - 1'650.82 | 40.75                                | 39.96                                 | 39.79       | 39.61       | 39.44       | 39.27       | 39.09                                | 40.02       | 39.93       | 39.84       | 39.74       | 39.65                 | 39.56       | 39.86       | 39.69       | 39.52       | 39.34       | 39.17       |
| 3'565'800 - 3'584'999                    | 297'150 - 298'749.95 | 1'650.83 - 1'659.71 | 40.76                                | 39.97                                 | 39.80       | 39.63       | 39.45       | 39.28       | 39.11                                | 40.04       | 39.94       | 39.85       | 39.76       | 39.67                 | 39.57       | 39.87       | 39.70       | 39.53       | 39.36       | 39.19       |
| 3'585'000 - 3'604'199                    | 298'750 - 300'349.95 | 1'659.72 - 1'668.60 | 40.77                                | 39.98                                 | 39.81       | 39.64       | 39.47       | 39.30       | 39.13                                | 40.05       | 39.96       | 39.86       | 39.77       | 39.68                 | 39.59       | 39.89       | 39.72       | 39.54       | 39.37       | 39.20       |
| 3'604'200 - 3'623'399                    | 300'350 - 301'949.95 | 1'668.61 - 1'677.49 | 40.78                                | 40.00                                 | 39.83       | 39.65       | 39.48       | 39.31       | 39.14                                | 40.06       | 39.97       | 39.88       | 39.78       | 39.69                 | 39.60       | 39.90       | 39.73       | 39.56       | 39.39       | 39.22       |
| 3'623'400 - 3'642'599                    | 301'950 - 303'549.95 | 1'677.50 - 1'686.38 | 40.78                                | 40.01                                 | 39.84       | 39.67       | 39.50       | 39.33       | 39.16                                | 40.07       | 39.98       | 39.89       | 39.80       | 39.71                 | 39.62       | 39.91       | 39.74       | 39.57       | 39.40       | 39.24       |
| 3'642'600 - 3'661'799                    | 303'550 - 305'149.95 | 1'686.39 - 1'695.27 | 40.79                                | 40.02                                 | 39.85       | 39.68       | 39.51       | 39.35       | 39.18                                | 40.08       | 39.99       | 39.90       | 39.81       | 39.72                 | 39.63       | 39.93       | 39.76       | 39.59       | 39.42       | 39.25       |
| 3'661'800 - 3'680'999                    | 305'150 - 306'749.95 | 1'695.28 - 1'704.16 | 40.80                                | 40.03                                 | 39.86       | 39.70       | 39.53       | 39.36       | 39.19                                | 40.09       | 40.00       | 39.91       | 39.82       | 39.73                 | 39.64       | 39.94       | 39.77       | 39.60       | 39.43       | 39.27       |
| 3'681'000 - 3'700'199                    | 306'750 - 308'349.95 | 1'704.17 - 1'713.05 | 40.81                                | 40.04                                 | 39.88       | 39.71       | 39.54       | 39.38       | 39.21                                | 40.11       | 40.02       | 39.93       | 39.84       | 39.75                 | 39.66       | 39.95       | 39.78       | 39.62       | 39.45       | 39.28       |
| 3'700'200 - 3'719'399                    | 308'350 - 309'949.95 | 1'713.06 - 1'721.93 | 40.82                                | 40.05                                 | 39.89       | 39.72       | 39.56       | 39.39       | 39.23                                | 40.12       | 40.03       | 39.94       | 39.85       | 39.76                 | 39.67       | 39.96       | 39.80       | 39.63       | 39.46       | 39.30       |
| 3'719'400 - 3'738'599                    | 309'950 - 311'549.95 | 1'721.94 - 1'730.82 | 40.82                                | 40.07                                 | 39.90       | 39.74       | 39.57       | 39.41       | 39.24                                | 40.13       | 40.04       | 39.95       | 39.86       | 39.77                 | 39.68       | 39.97       | 39.81       | 39.64       | 39.48       | 39.31       |
| 3'738'600 - 3'757'799                    | 311'550 - 313'149.95 | 1'730.83 - 1'739.71 | 40.83                                | 40.08                                 | 39.91       | 39.75       | 39.58       | 39.42       | 39.26                                | 40.14       | 40.05       | 39.96       | 39.87       | 39.79                 | 39.70       | 39.99       | 39.82       | 39.66       | 39.49       | 39.33       |
| 3'757'800 - 3'776'999                    | 313'150 - 314'749.95 | 1'739.72 - 1'748.60 | 40.84                                | 40.09                                 | 39.93       | 39.76       | 39.60       | 39.44       | 39.27                                | 40.15       | 40.06       | 39.97       | 39.89       | 39.80                 | 39.71       | 40.00       | 39.83       | 39.67       | 39.51       | 39.34       |
| 3'777'000 - 3'796'199                    | 314'750 - 316'349.95 | 1'748.61 - 1'757.49 | 40.84                                | 40.10                                 | 39.94       | 39.77       | 39.61       | 39.45       | 39.29                                | 40.16       | 40.07       | 39.99       | 39.90       | 39.81                 | 39.72       | 40.01       | 39.85       | 39.68       | 39.52       | 39.36       |
| 3'796'200 - 3'815'399                    | 316'350 - 317'949.95 | 1'757.50 - 1'766.38 | 40.85                                | 40.11                                 | 39.95       | 39.79       | 39.63       | 39.46       | 39.30                                | 40.17       | 40.08       | 40.00       | 39.91       | 39.82                 | 39.74       | 40.02       | 39.86       | 39.70       | 39.54       | 39.37       |
| 3'815'400 - 3'834'599                    | 317'950 - 319'549.95 | 1'766.39 - 1'775.27 | 40.86                                | 40.12                                 | 39.96       | 39.80       | 39.64       | 39.48       | 39.32                                | 40.18       | 40.09       | 40.01       | 39.92       | 39.84                 | 39.75       | 40.03       | 39.87       | 39.71       | 39.55       | 39.39       |
| 3'834'600 - 3'853'799                    | 319'550 - 321'149.95 | 1'775.28 - 1'784.16 | 40.87                                | 40.13                                 | 39.97       | 39.81       | 39.65       | 39.49       | 39.33                                | 40.19       | 40.11       | 40.02       | 39.93       | 39.85                 | 39.76       | 40.04       | 39.88       | 39.72       | 39.56       | 39.40       |
| 3'853'800 - 3'872'999                    | 321'150 - 322'749.95 | 1'784.17 - 1'793.05 | 40.87                                | 40.14                                 | 39.98       | 39.82       | 39.67       | 39.51       | 39.35                                | 40.20       | 40.12       | 40.03       | 39.95       | 39.86                 | 39.77       | 40.05       | 39.89       | 39.74       | 39.58       | 39.42       |
| 3'873'000 - 3'892'199                    | 322'750 - 324'349.95 | 1'793.06 - 1'801.93 | 40.88                                | 40.15                                 | 40.00       | 39.84       | 39.68       | 39.52       | 39.36                                | 40.21       | 40.13       | 40.04       | 39.96       | 39.87                 | 39.79       | 40.07       | 39.91       | 39.75       | 39.59       | 39.43       |
| 3'892'200 - 3'911'399                    | 324'350 - 325'949.95 | 1'801.94 - 1'810.82 | 40.89                                | 40.16                                 | 40.01       | 39.85       | 39.69       | 39.53       | 39.38                                | 40.22       | 40.14       | 40.05       | 39.97       | 39.88                 | 39.80       | 40.08       | 39.92       | 39.76       | 39.60       | 39.44       |
| 3'911'400 - 3'930'599                    | 325'950 - 327'549.95 | 1'810.83 - 1'819.71 | 40.89                                | 40.17                                 | 40.02       | 39.86       | 39.70       | 39.55       | 39.39                                | 40.23       | 40.15       | 40.06       | 39.98       | 39.90                 | 39.81       | 40.09       | 39.93       | 39.77       | 39.62       | 39.46       |
| 3'930'600 - 3'949'799                    | 327'550 - 329'149.95 | 1'819.72 - 1'828.60 | 40.90                                | 40.19                                 | 40.03       | 39.87       | 39.72       | 39.56       | 39.40                                | 40.24       | 40.16       | 40.07       | 39.99       | 39.91                 | 39.82       | 40.10       | 39.94       | 39.79       | 39.63       | 39.47       |
| 3'949'800 - 3'968'999                    | 329'150 - 330'749.95 | 1'828.61 - 1'837.49 | 40.91                                | 40.20                                 | 40.04       | 39.88       | 39.73       | 39.57       | 39.42                                | 40.25       | 40.17       | 40.09       | 40.00       | 39.92                 | 39.83       | 40.11       | 39.95       | 39.80       | 39.64       | 39.49       |
| 3'969'000 - 3'988'199                    | 330'750 - 332'349.95 | 1'837.50 - 1'846.38 | 40.91                                | 40.21                                 | 40.05       | 39.90       | 39.74       | 39.59       | 39.43                                | 40.26       | 40.18       | 40.10       | 40.01       | 39.93                 | 39.85       | 40.12       | 39.96       | 39.81       | 39.65       | 39.50       |
| 3'988'200 - 4'007'399                    | 332'350 - 333'949.95 | 1'846.39 - 1'855.27 | 40.92                                | 40.22                                 | 40.06       | 39.91       | 39.75       | 39.60       | 39.45                                | 40.27       | 40.19       | 40.11       | 40.02       | 39.94                 | 39.86       | 40.13       | 39.97       | 39.82       | 39.67       | 39.51       |
| 4'007'400 - 4'026'599                    | 333'950 - 335'549.95 | 1'855.28 - 1'864.16 | 40.93                                | 40.23                                 | 40.07       | 39.92       | 39.77       | 39.61       | 39.46                                | 40.28       | 40.20       | 40.12       | 40.03       | 39.95                 | 39.87       | 40.14       | 39.99       | 39.83       | 39.68       | 39.53       |
| 4'026'600 - 4'045'799                    | 335'550 - 337'149.95 | 1'864.17 - 1'873.05 | 40.93                                | 40.24                                 | 40.08       | 39.93       | 39.78       | 39.63       | 39.47                                | 40.29       | 40.21       | 40.13       | 40.05       | 39.96                 | 39.88       | 40.15       | 40.00       | 39.84       | 39.69       | 39.54       |
| 4'045'800 - 4'064'999                    | 337'150 - 338'749.95 | 1'873.06 - 1'881.93 | 40.94                                | 40.24                                 | 40.09       | 39.94       | 39.79       | 39.64       | 39.49                                | 40.30       | 40.22       | 40.14       | 40.06       | 39.97                 | 39.89       | 40.16       | 40.01       | 39.86       | 39.70       | 39.55       |
| 4'065'000 - 4'084'199                    | 338'750 - 340'349.95 | 1'881.94 - 1'890.82 | 40.95                                | 40.25                                 | 40.10       | 39.95       | 39.80       | 39.65       | 39.50                                | 40.31       | 40.23       | 40.15       | 40.07       | 39.98                 | 39.90       | 40.17       | 40.02       | 39.87       | 39.72       | 39.57       |
| 4'084'200 - 4'103'399                    | 340'350 - 341'949.95 | 1'890.83 - 1'899.71 | 40.95                                | 40.26                                 | 40.11       | 39.96       | 39.81       | 39.66       | 39.51                                | 40.32       | 40.24       | 40.16       | 40.08       | 40.00                 | 39.91       | 40.18       | 40.03       | 39.88       | 39.73       | 39.58       |
| 4'103'400 - 4'122'599                    | 341'950 - 343'549.95 | 1'899.72 - 1'908.60 | 40.96                                | 40.27                                 | 40.12       | 39.97       | 39.82       | 39.67       | 39.53                                | 40.33       | 40.25       | 40.17       | 40.09       | 40.01                 | 39.93       | 40.19       | 40.04       | 39.89       | 39.74       | 39.59       |
| 4'122'600 - 4'141'799                    | 343'550 - 345'149.95 | 1'908.61 - 1'917.49 | 40.96                                | 40.28                                 | 40.13       | 39.98       | 39.84       | 39.69       | 39.54                                | 40.34       | 40.26       | 40.18       | 40.10       | 40.02                 | 39.94       | 40.20       | 40.05       | 39.90       | 39.75       | 39.60       |
| 4'141'800 - 4'160'999                    | 345'150 - 346'749.95 | 1'917.50 - 1'926.38 | 40.97                                | 40.29                                 | 40.14       | 40.00       | 39.85       | 39.70       | 39.55                                | 40.35       | 40.27       | 40.19       | 40.11       | 40.03                 | 39.95       | 40.21       | 40.06       | 39.91       | 39.76       | 39.62       |
| 4'161'000 - 4'180'199                    | 346'750 - 348'349.95 | 1'926.39 - 1'935.27 | 40.98                                | 40.30                                 | 40.15       | 40.01       | 39.86       | 39.71       | 39.56                                | 40.35       | 40.28       | 40.20       | 40.12       | 40.04                 | 39.96       | 40.22       | 40.07       | 39.92       | 39.78       | 39.63       |
| 4'180'200 - 4'199'399                    | 348'350 - 349'949.95 | 1'935.28 - 1'944.16 | 40.98                                | 40.31                                 | 40.16       | 40.02       | 39.87       | 39.72       | 39.58                                | 40.36       | 40.28       | 40.21       | 40.13       | 40.05                 | 39.97       | 40.23       | 40.08       | 39.93       | 39.79       | 39.64       |
| 4'199'400 - 4'218'599                    | 349'950 - 351'549.95 | 1'944.17 - 1'953.05 | 40.99                                | 40.32                                 | 40.17       | 40.03       | 39.88       | 39.73       | 39.59                                | 40.37       | 40.29       | 40.21       | 40.14       | 40.06                 | 39.98       | 40.24       | 40.09       | 39.94       | 39.80       | 39.65       |
| 4'218'600 - 4'237'799                    | 351'550 - 353'149.95 | 1'953.06 - 1'961.93 | 40.99                                | 40.33                                 | 40.18       | 40.04       | 39.89       | 39.75       | 39.60                                | 40.38       | 40.30       | 40.22       | 40.15       | 40.07                 | 39.99       | 40.25       | 40.10       | 39.96       | 39.81       | 39.66       |
| 4'237'800 - 4'256'999                    | 353'150 - 354'749.95 | 1'961.94 - 1'970.82 | 41.00                                | 40.34                                 | 40.19       | 40.05       | 39.90       | 39.76       | 39.61                                | 40.39       | 40.31       | 40.23       | 40.16       | 40.08                 | 40.00       | 40.26       | 40.11       | 39.97       | 39.82       | 39.68       |
| 4'257'000 - 4'276'199                    | 354'750 - 356'349.95 | 1'970.83 - 1'979.71 | 41.01                                | 40.35                                 | 40.20       | 40.06       | 39.91       | 39.77       | 39.62                                | 40.40       | 40.32       | 40.24       | 40.17       | 40.09                 | 40.01       | 40.26       | 40.12       | 39.98       | 39.83       | 39.69       |
| 4'276'200 - 4'295'399                    | 356'350 - 357'949.95 | 1'979.72 - 1'988.60 | 41.01                                | 40.35                                 | 40.21       | 40.07       | 39.92       | 39.78       | 39.64                                | 40.41       | 40.33       | 40.25       | 40.17       | 40.10                 | 40.02       | 40.27       | 40.13       | 39.99       | 39.84       | 39.70       |
| 4'295'400 - 4'314'599                    | 357'950 - 359'549.95 | 1'988.61 - 1'997.49 | 41.02                                | 40.36                                 | 40.22       | 40.08       | 39.93       | 39.79       | 39.65                                | 40.41       | 40.34       | 40.26       | 40.18       | 40.11                 | 40.03       | 40.28       | 40.14       | 40.00       | 39.85       | 39.71       |
| 4'314'600 - 4'3                          |                      |                     |                                      |                                       |             |             |             |             |                                      |             |             |             |             |                       |             |             |             |             |             |             |

| TRANCHES BAREMES IMPOTS A LA SOURCE 2024 |                      |                     | TAUX BAREMES IMPOTS A LA SOURCE 2024 |                                       |             |             |             |             |                                      |             |             |             |             |                       |             |             |             |             |             |             |
|--|----------------------|---------------------|--------------------------------------|---------------------------------------|-------------|-------------|-------------|-------------|--------------------------------------|-------------|-------------|-------------|-------------|-----------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Année<br>fr.                             | Mois<br>fr.          | A l'heure<br>fr.    | A0                                   | B0                                    | B1          | B2          | B3          | B4          | B5                                   | C0          | C1          | C2          | C3          | C4                    | C5          | H1          | H2          | H3          | H4          | H5          |
|  |                      |                     | Seule                                | Marié et le conjoint ne travaille pas |             |             |             |             | Marié et les 2 conjoints travaillent |             |             |             |             | Famille monoparentale |             |             |             |             |             |             |
|  |                      |                     | %                                    | 0 enf.<br>%                           | 1 enf.<br>% | 2 enf.<br>% | 3 enf.<br>% | 4 enf.<br>% | 5 enf.<br>%                          | 0 enf.<br>% | 1 enf.<br>% | 2 enf.<br>% | 3 enf.<br>% | 4 enf.<br>%           | 5 enf.<br>% | 1 enf.<br>% | 2 enf.<br>% | 3 enf.<br>% | 4 enf.<br>% | 5 enf.<br>% |
| 4'353'000 - 4'372'199                    | 362'750 - 364'349.95 | 2'015.28 - 2'024.16 | 41.03                                | 40.39                                 | 40.25       | 40.11       | 39.96       | 39.82       | 39.68                                | 40.44       | 40.36       | 40.29       | 40.21       | 40.14                 | 40.06       | 40.31       | 40.17       | 40.03       | 39.89       | 39.74       |
| 4'372'200 - 4'410'599                    | 364'350 - 367'549.95 | 2'024.17 - 2'041.93 | 41.04                                | 40.40                                 | 40.26       | 40.12       | 39.98       | 39.84       | 39.70                                | 40.45       | 40.38       | 40.30       | 40.23       | 40.15                 | 40.07       | 40.32       | 40.18       | 40.04       | 39.90       | 39.76       |
| 4'410'600 - 4'448'999                    | 367'550 - 370'749.95 | 2'041.94 - 2'059.71 | 41.05                                | 40.42                                 | 40.28       | 40.14       | 40.00       | 39.86       | 39.72                                | 40.47       | 40.39       | 40.32       | 40.24       | 40.17                 | 40.09       | 40.34       | 40.20       | 40.06       | 39.92       | 39.78       |
| 4'449'000 - 4'487'399                    | 370'750 - 373'949.95 | 2'059.72 - 2'077.49 | 41.06                                | 40.43                                 | 40.30       | 40.16       | 40.02       | 39.88       | 39.74                                | 40.48       | 40.41       | 40.33       | 40.26       | 40.19                 | 40.11       | 40.36       | 40.22       | 40.08       | 39.94       | 39.80       |
| 4'487'400 - 4'525'799                    | 373'950 - 377'149.95 | 2'077.50 - 2'095.27 | 41.07                                | 40.45                                 | 40.31       | 40.18       | 40.04       | 39.90       | 39.77                                | 40.50       | 40.42       | 40.35       | 40.28       | 40.20                 | 40.13       | 40.37       | 40.24       | 40.10       | 39.96       | 39.83       |
| 4'525'800 - 4'564'199                    | 377'150 - 380'349.95 | 2'095.28 - 2'113.05 | 41.08                                | 40.46                                 | 40.33       | 40.19       | 40.06       | 39.92       | 39.79                                | 40.51       | 40.44       | 40.37       | 40.29       | 40.22                 | 40.15       | 40.39       | 40.25       | 40.12       | 39.98       | 39.85       |
| 4'564'200 - 4'602'599                    | 380'350 - 383'549.95 | 2'113.06 - 2'130.82 | 41.09                                | 40.48                                 | 40.35       | 40.21       | 40.08       | 39.94       | 39.81                                | 40.53       | 40.45       | 40.38       | 40.31       | 40.24                 | 40.17       | 40.40       | 40.27       | 40.14       | 40.00       | 39.87       |
| 4'602'600 - 4'640'999                    | 383'550 - 386'749.95 | 2'130.83 - 2'148.60 | 41.10                                | 40.49                                 | 40.36       | 40.23       | 40.09       | 39.96       | 39.83                                | 40.54       | 40.47       | 40.40       | 40.33       | 40.26                 | 40.18       | 40.42       | 40.29       | 40.15       | 40.02       | 39.89       |
| 4'641'000 - 4'679'399                    | 386'750 - 389'949.95 | 2'148.61 - 2'166.38 | 41.11                                | 40.51                                 | 40.38       | 40.25       | 40.11       | 39.98       | 39.85                                | 40.56       | 40.48       | 40.41       | 40.34       | 40.27                 | 40.20       | 40.44       | 40.30       | 40.17       | 40.04       | 39.91       |
| 4'679'400 - 4'717'799                    | 389'950 - 393'149.95 | 2'166.39 - 2'184.16 | 41.12                                | 40.52                                 | 40.39       | 40.26       | 40.13       | 40.00       | 39.87                                | 40.57       | 40.50       | 40.43       | 40.36       | 40.29                 | 40.22       | 40.45       | 40.32       | 40.19       | 40.06       | 39.93       |
| 4'717'800 - 4'756'199                    | 393'150 - 396'349.95 | 2'184.17 - 2'201.93 | 41.13                                | 40.54                                 | 40.41       | 40.28       | 40.15       | 40.02       | 39.89                                | 40.58       | 40.51       | 40.44       | 40.37       | 40.31                 | 40.24       | 40.46       | 40.34       | 40.21       | 40.08       | 39.95       |
| 4'756'200 - 4'794'599                    | 396'350 - 399'549.95 | 2'201.94 - 2'219.71 | 41.14                                | 40.55                                 | 40.42       | 40.29       | 40.17       | 40.04       | 39.91                                | 40.60       | 40.53       | 40.46       | 40.39       | 40.32                 | 40.25       | 40.48       | 40.35       | 40.22       | 40.09       | 39.96       |
| 4'794'600 - 4'832'999                    | 399'550 - 402'749.95 | 2'219.72 - 2'237.49 | 41.15                                | 40.57                                 | 40.44       | 40.31       | 40.18       | 40.05       | 39.93                                | 40.61       | 40.54       | 40.47       | 40.41       | 40.34                 | 40.27       | 40.49       | 40.37       | 40.24       | 40.11       | 39.98       |
| 4'833'000 - 4'871'399                    | 402'750 - 405'949.95 | 2'237.50 - 2'255.27 | 41.16                                | 40.58                                 | 40.45       | 40.33       | 40.20       | 40.07       | 39.95                                | 40.62       | 40.56       | 40.49       | 40.42       | 40.35                 | 40.28       | 40.51       | 40.38       | 40.25       | 40.13       | 40.00       |
| 4'871'400 - 4'909'799                    | 405'950 - 409'149.95 | 2'255.28 - 2'273.05 | 41.17                                | 40.59                                 | 40.47       | 40.34       | 40.22       | 40.09       | 39.96                                | 40.64       | 40.57       | 40.50       | 40.43       | 40.37                 | 40.30       | 40.52       | 40.40       | 40.27       | 40.14       | 40.02       |
| 4'909'800 - 4'948'199                    | 409'150 - 412'349.95 | 2'273.06 - 2'290.82 | 41.18                                | 40.61                                 | 40.48       | 40.36       | 40.23       | 40.11       | 39.98                                | 40.65       | 40.58       | 40.52       | 40.45       | 40.38                 | 40.32       | 40.54       | 40.41       | 40.29       | 40.16       | 40.04       |
| 4'948'200 - 4'986'599                    | 412'350 - 415'549.95 | 2'290.83 - 2'308.60 | 41.19                                | 40.62                                 | 40.49       | 40.37       | 40.25       | 40.12       | 40.00                                | 40.66       | 40.60       | 40.53       | 40.46       | 40.40                 | 40.33       | 40.55       | 40.43       | 40.30       | 40.18       | 40.05       |
| 4'986'600 - 5'024'999                    | 415'550 - 418'749.95 | 2'308.61 - 2'326.38 | 41.19                                | 40.63                                 | 40.51       | 40.39       | 40.26       | 40.14       | 40.02                                | 40.67       | 40.61       | 40.54       | 40.48       | 40.41                 | 40.35       | 40.56       | 40.44       | 40.32       | 40.19       | 40.07       |
| 5'025'000 - 5'063'399                    | 418'750 - 421'949.95 | 2'326.39 - 2'344.16 | 41.20                                | 40.64                                 | 40.52       | 40.40       | 40.28       | 40.16       | 40.03                                | 40.69       | 40.62       | 40.56       | 40.49       | 40.43                 | 40.36       | 40.58       | 40.45       | 40.33       | 40.21       | 40.09       |
| 5'063'400 - 5'101'799                    | 421'950 - 425'149.95 | 2'344.17 - 2'361.93 | 41.21                                | 40.66                                 | 40.54       | 40.41       | 40.29       | 40.17       | 40.05                                | 40.70       | 40.63       | 40.57       | 40.50       | 40.44                 | 40.37       | 40.59       | 40.47       | 40.35       | 40.23       | 40.10       |
| 5'101'800 - 5'140'199                    | 425'150 - 428'349.95 | 2'361.94 - 2'379.71 | 41.22                                | 40.67                                 | 40.55       | 40.43       | 40.31       | 40.19       | 40.07                                | 40.71       | 40.65       | 40.58       | 40.52       | 40.45                 | 40.39       | 40.60       | 40.48       | 40.36       | 40.24       | 40.12       |
| 5'140'200 - 5'178'599                    | 428'350 - 431'549.95 | 2'379.72 - 2'397.49 | 41.23                                | 40.68                                 | 40.56       | 40.44       | 40.32       | 40.20       | 40.08                                | 40.72       | 40.66       | 40.59       | 40.53       | 40.47                 | 40.40       | 40.61       | 40.49       | 40.38       | 40.26       | 40.14       |
| 5'178'600 - 5'216'999                    | 431'550 - 434'749.95 | 2'397.50 - 2'415.27 | 41.24                                | 40.69                                 | 40.57       | 40.46       | 40.34       | 40.22       | 40.10                                | 40.73       | 40.67       | 40.61       | 40.54       | 40.48                 | 40.42       | 40.63       | 40.51       | 40.39       | 40.27       | 40.15       |
| 5'217'000 - 5'255'399                    | 434'750 - 437'949.95 | 2'415.28 - 2'433.05 | 41.24                                | 40.70                                 | 40.59       | 40.47       | 40.35       | 40.23       | 40.12                                | 40.74       | 40.68       | 40.62       | 40.56       | 40.49                 | 40.43       | 40.64       | 40.52       | 40.40       | 40.29       | 40.17       |
| 5'255'400 - 5'293'799                    | 437'950 - 441'149.95 | 2'433.06 - 2'450.82 | 41.25                                | 40.72                                 | 40.60       | 40.48       | 40.37       | 40.25       | 40.13                                | 40.76       | 40.69       | 40.63       | 40.57       | 40.51                 | 40.44       | 40.65       | 40.53       | 40.42       | 40.30       | 40.18       |
| 5'293'800 - 5'332'199                    | 441'150 - 444'349.95 | 2'450.83 - 2'468.60 | 41.26                                | 40.73                                 | 40.61       | 40.50       | 40.38       | 40.26       | 40.15                                | 40.77       | 40.70       | 40.64       | 40.58       | 40.52                 | 40.46       | 40.66       | 40.55       | 40.43       | 40.31       | 40.20       |
| 5'332'200 - 5'370'599                    | 444'350 - 447'549.95 | 2'468.61 - 2'486.38 | 41.27                                | 40.74                                 | 40.62       | 40.51       | 40.39       | 40.28       | 40.16                                | 40.78       | 40.72       | 40.65       | 40.59       | 40.53                 | 40.47       | 40.67       | 40.56       | 40.44       | 40.33       | 40.21       |
| 5'370'600 - 5'408'999                    | 447'550 - 450'749.95 | 2'486.39 - 2'504.16 | 41.27                                | 40.75                                 | 40.63       | 40.52       | 40.41       | 40.29       | 40.18                                | 40.79       | 40.73       | 40.67       | 40.60       | 40.54                 | 40.48       | 40.68       | 40.57       | 40.46       | 40.34       | 40.23       |
| 5'409'000 - 5'447'399                    | 450'750 - 453'949.95 | 2'504.17 - 2'521.93 | 41.28                                | 40.76                                 | 40.65       | 40.53       | 40.42       | 40.31       | 40.19                                | 40.80       | 40.74       | 40.68       | 40.62       | 40.56                 | 40.50       | 40.70       | 40.58       | 40.47       | 40.36       | 40.24       |
| 5'447'400 - 5'485'799                    | 453'950 - 457'149.95 | 2'521.94 - 2'539.71 | 41.29                                | 40.77                                 | 40.66       | 40.55       | 40.43       | 40.32       | 40.21                                | 40.81       | 40.75       | 40.69       | 40.63       | 40.57                 | 40.51       | 40.71       | 40.59       | 40.48       | 40.37       | 40.26       |
| 5'485'800 - 5'524'199                    | 457'150 - 460'349.95 | 2'539.72 - 2'557.49 | 41.29                                | 40.78                                 | 40.67       | 40.56       | 40.45       | 40.33       | 40.22                                | 40.82       | 40.76       | 40.70       | 40.64       | 40.58                 | 40.52       | 40.72       | 40.61       | 40.49       | 40.38       | 40.27       |
| 5'524'200 - 5'562'599                    | 460'350 - 463'549.95 | 2'557.50 - 2'575.27 | 41.30                                | 40.79                                 | 40.68       | 40.57       | 40.46       | 40.35       | 40.24                                | 40.83       | 40.77       | 40.71       | 40.65       | 40.59                 | 40.53       | 40.73       | 40.62       | 40.51       | 40.40       | 40.29       |
| 5'562'600 - 5'600'999                    | 463'550 - 466'749.95 | 2'575.28 - 2'593.05 | 41.31                                | 40.80                                 | 40.69       | 40.58       | 40.47       | 40.36       | 40.25                                | 40.84       | 40.78       | 40.72       | 40.66       | 40.60                 | 40.55       | 40.74       | 40.63       | 40.52       | 40.41       | 40.30       |
| 5'601'000 - 5'639'399                    | 466'750 - 469'949.95 | 2'593.06 - 2'610.82 | 41.31                                | 40.81                                 | 40.70       | 40.59       | 40.48       | 40.37       | 40.26                                | 40.85       | 40.79       | 40.73       | 40.67       | 40.62                 | 40.56       | 40.75       | 40.64       | 40.53       | 40.42       | 40.31       |
| 5'639'400 - 5'677'799                    | 469'950 - 473'149.95 | 2'610.83 - 2'628.60 | 41.32                                | 40.82                                 | 40.71       | 40.60       | 40.50       | 40.39       | 40.28                                | 40.86       | 40.80       | 40.74       | 40.68       | 40.63                 | 40.57       | 40.76       | 40.65       | 40.54       | 40.43       | 40.33       |
| 5'677'800 - 5'716'199                    | 473'150 - 476'349.95 | 2'628.61 - 2'646.38 | 41.33                                | 40.83                                 | 40.72       | 40.62       | 40.51       | 40.40       | 40.29                                | 40.87       | 40.81       | 40.75       | 40.70       | 40.64                 | 40.58       | 40.77       | 40.66       | 40.56       | 40.45       | 40.34       |
| 5'716'200 - 5'754'599                    | 476'350 - 479'549.95 | 2'646.39 - 2'664.16 | 41.33                                | 40.84                                 | 40.73       | 40.63       | 40.52       | 40.41       | 40.31                                | 40.88       | 40.82       | 40.76       | 40.71       | 40.65                 | 40.59       | 40.78       | 40.67       | 40.57       | 40.46       | 40.35       |
| 5'754'600 - 5'792'999                    | 479'550 - 482'749.95 | 2'664.17 - 2'681.93 | 41.34                                | 40.85                                 | 40.74       | 40.64       | 40.53       | 40.42       | 40.32                                | 40.89       | 40.83       | 40.77       | 40.72       | 40.66                 | 40.60       | 40.79       | 40.68       | 40.58       | 40.47       | 40.36       |
| 5'793'000 - 5'831'399                    | 482'750 - 485'949.95 | 2'681.94 - 2'699.71 | 41.35                                | 40.86                                 | 40.75       | 40.65       | 40.54       | 40.44       | 40.33                                | 40.90       | 40.84       | 40.78       | 40.73       | 40.67                 | 40.61       | 40.80       | 40.70       | 40.59       | 40.48       | 40.38       |
| 5'831'400 - 5'869'799                    | 485'950 - 489'149.95 | 2'699.72 - 2'717.49 | 41.35                                | 40.87                                 | 40.76       | 40.66       | 40.55       | 40.45       | 40.34                                | 40.90       | 40.85       | 40.79       | 40.74       | 40.68                 | 40.62       | 40.81       | 40.71       | 40.60       | 40.50       | 40.39       |
| 5'869'800 - 5'908'199                    | 489'150 - 495'549.95 | 2'717.50 - 2'753.05 | 41.36                                | 40.88                                 | 40.78       | 40.68       | 40.57       | 40.47       | 40.36                                | 40.92       | 40.86       | 40.81       | 40.75       | 40.70                 | 40.64       | 40.83       | 40.72       | 40.62       | 40.51       | 40.41       |
| 5'908'200 - 5'946'599                    | 495'550 - 501'949.95 | 2'753.06 - 2'788.60 | 41.37                                | 40.90                                 | 40.80       | 40.70       | 40.59       | 40.49       | 40.39                                | 40.94       | 40.88       | 40.83       | 40.77       | 40.72                 | 40.66       | 40.84       | 40.74       | 40.64       | 40.54       | 40.43       |
| 5'946'600 - 6'023'399                    | 501'950 - 508'349.95 | 2'788.61 - 2'824.16 | 41.38                                | 40.92                                 | 40.82       | 40.72       | 40.61       | 40.51       | 40.41                                | 40.95       | 40.90       | 40.84       | 40.79       | 40.74                 | 40.68       | 40.86       | 40.76       | 40.66       | 40.56       | 40.46       |
| 6'023'400 - 6'100'199                    | 508'350 - 514'749.95 | 2'824.17 - 2'859.71 | 41.40                                | 40.94                                 | 40.84       | 40.74       | 40.64       | 40.53       | 40.43                                | 40.97       | 40.92       | 40.86       | 40.81       | 40.76                 | 40.70       | 40.88       | 40.78       | 40.68       | 40.58       | 40.48       |
| 6'100'200 - 6'176'999                    | 514'750 - 521'149.95 | 2'859.72 - 2'895.27 | 41.41                                | 40.95                                 | 40.85       | 40.75       | 40.66       | 40.56       | 40.46                                | 40.98       | 40.93       | 40.88       | 40.83       | 40.77                 | 40.72       | 40.90       | 40.80       | 40.70       | 40.60       | 40.50       |
| 6'177'000 - 6'253'799                    | 521'150 - 527'549.95 | 2'895.28 - 2'930.82 | 41.42                                | 40.97                                 | 40.87       | 40.77       | 40.68       | 40.58       | 40.48                                | 41.00       | 40.95       | 40.90       | 40.84       | 40.79                 | 40.74       | 40.91       | 40.82       | 40.72       | 40.62       | 40.52       |
| 6'253'800 - 6'3                          |                      |                     |                                      |                                       |             |             |             |             |                                      |             |             |             |             |                       |             |             |             |             |             |             |

| TRANCHES BAREMES IMPOTS A LA SOURCE 2024 |                      |                     | TAUX BAREMES IMPOTS A LA SOURCE 2024 |                                       |             |             |             |             |                                      |             |             |             |             |                       |             |             |             |             |             |             |
|--|----------------------|---------------------|--------------------------------------|---------------------------------------|-------------|-------------|-------------|-------------|--------------------------------------|-------------|-------------|-------------|-------------|-----------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Année<br>fr.                             | Mois<br>fr.          | A l'heure<br>fr.    | A0                                   | B0                                    | B1          | B2          | B3          | B4          | B5                                   | C0          | C1          | C2          | C3          | C4                    | C5          | H1          | H2          | H3          | H4          | H5          |
|  |                      |                     | Seule                                | Marié et le conjoint ne travaille pas |             |             |             |             | Marié et les 2 conjoints travaillent |             |             |             |             | Famille monoparentale |             |             |             |             |             |             |
|  |                      |                     | %                                    | 0 enf.<br>%                           | 1 enf.<br>% | 2 enf.<br>% | 3 enf.<br>% | 4 enf.<br>% | 5 enf.<br>%                          | 0 enf.<br>% | 1 enf.<br>% | 2 enf.<br>% | 3 enf.<br>% | 4 enf.<br>%           | 5 enf.<br>% | 1 enf.<br>% | 2 enf.<br>% | 3 enf.<br>% | 4 enf.<br>% | 5 enf.<br>% |
| 6'484'200 - 6'560'999                    | 540'350 - 546'749.95 | 3'001.94 - 3'037.49 | 41.45                                | 41.02                                 | 40.92       | 40.83       | 40.73       | 40.64       | 40.54                                | 41.05       | 41.00       | 40.95       | 40.90       | 40.85                 | 40.80       | 40.96       | 40.87       | 40.77       | 40.68       | 40.58       |
| 6'561'000 - 6'637'799                    | 546'750 - 553'149.95 | 3'037.50 - 3'073.05 | 41.46                                | 41.03                                 | 40.94       | 40.84       | 40.75       | 40.66       | 40.56                                | 41.06       | 41.01       | 40.96       | 40.91       | 40.86                 | 40.81       | 40.98       | 40.88       | 40.79       | 40.70       | 40.60       |
| 6'637'800 - 6'714'599                    | 553'150 - 559'549.95 | 3'073.06 - 3'108.60 | 41.47                                | 41.04                                 | 40.95       | 40.86       | 40.77       | 40.68       | 40.58                                | 41.07       | 41.03       | 40.98       | 40.93       | 40.88                 | 40.83       | 40.99       | 40.90       | 40.81       | 40.72       | 40.62       |
| 6'714'600 - 6'791'399                    | 559'550 - 565'949.95 | 3'108.61 - 3'144.16 | 41.48                                | 41.06                                 | 40.97       | 40.88       | 40.79       | 40.69       | 40.60                                | 41.09       | 41.04       | 40.99       | 40.94       | 40.89                 | 40.85       | 41.01       | 40.92       | 40.83       | 40.73       | 40.64       |
| 6'791'400 - 6'868'199                    | 565'950 - 572'349.95 | 3'144.17 - 3'179.71 | 41.49                                | 41.07                                 | 40.98       | 40.89       | 40.80       | 40.71       | 40.62                                | 41.10       | 41.05       | 41.01       | 40.96       | 40.91                 | 40.86       | 41.02       | 40.93       | 40.84       | 40.75       | 40.66       |
| 6'868'200 - 6'944'999                    | 572'350 - 578'749.95 | 3'179.72 - 3'215.27 | 41.49                                | 41.09                                 | 41.00       | 40.91       | 40.82       | 40.73       | 40.64                                | 41.11       | 41.07       | 41.02       | 40.97       | 40.93                 | 40.88       | 41.04       | 40.95       | 40.86       | 40.77       | 40.68       |
| 6'945'000 - 7'021'799                    | 578'750 - 585'149.95 | 3'215.28 - 3'250.82 | 41.50                                | 41.10                                 | 41.01       | 40.92       | 40.83       | 40.75       | 40.66                                | 41.13       | 41.08       | 41.03       | 40.99       | 40.94                 | 40.89       | 41.05       | 40.96       | 40.87       | 40.79       | 40.70       |
| 7'021'800 - 7'098'599                    | 585'150 - 591'549.95 | 3'250.83 - 3'286.38 | 41.51                                | 41.11                                 | 41.02       | 40.94       | 40.85       | 40.76       | 40.68                                | 41.14       | 41.09       | 41.05       | 41.00       | 40.95                 | 40.91       | 41.06       | 40.98       | 40.89       | 40.80       | 40.71       |
| 7'098'600 - 7'175'399                    | 591'550 - 597'949.95 | 3'286.39 - 3'321.93 | 41.52                                | 41.12                                 | 41.04       | 40.95       | 40.87       | 40.78       | 40.69                                | 41.15       | 41.11       | 41.06       | 41.01       | 40.97                 | 40.92       | 41.08       | 40.99       | 40.90       | 40.82       | 40.73       |
| 7'175'400 - 7'252'199                    | 597'950 - 604'349.95 | 3'321.94 - 3'357.49 | 41.53                                | 41.14                                 | 41.05       | 40.97       | 40.88       | 40.80       | 40.71                                | 41.16       | 41.12       | 41.07       | 41.03       | 40.98                 | 40.94       | 41.09       | 41.00       | 40.92       | 40.83       | 40.75       |
| 7'252'200 - 7'328'999                    | 604'350 - 610'749.95 | 3'357.50 - 3'393.05 | 41.54                                | 41.15                                 | 41.06       | 40.98       | 40.90       | 40.81       | 40.73                                | 41.18       | 41.13       | 41.09       | 41.04       | 41.00                 | 40.95       | 41.10       | 41.02       | 40.93       | 40.85       | 40.76       |
| 7'329'000 - 7'405'799                    | 610'750 - 617'149.95 | 3'393.06 - 3'428.60 | 41.54                                | 41.16                                 | 41.08       | 40.99       | 40.91       | 40.83       | 40.74                                | 41.19       | 41.14       | 41.10       | 41.05       | 41.01                 | 40.97       | 41.11       | 41.03       | 40.95       | 40.86       | 40.78       |
| 7'405'800 - 7'482'599                    | 617'150 - 623'549.95 | 3'428.61 - 3'464.16 | 41.55                                | 41.17                                 | 41.09       | 41.01       | 40.92       | 40.84       | 40.76                                | 41.20       | 41.15       | 41.11       | 41.07       | 41.02                 | 40.98       | 41.13       | 41.04       | 40.96       | 40.88       | 40.80       |
| 7'482'600 - 7'559'399                    | 623'550 - 629'949.95 | 3'464.17 - 3'499.71 | 41.56                                | 41.18                                 | 41.10       | 41.02       | 40.94       | 40.86       | 40.77                                | 41.21       | 41.17       | 41.12       | 41.08       | 41.04                 | 40.99       | 41.14       | 41.06       | 40.97       | 40.89       | 40.81       |
| 7'559'400 - 7'636'199                    | 629'950 - 636'349.95 | 3'499.72 - 3'535.27 | 41.57                                | 41.19                                 | 41.11       | 41.03       | 40.95       | 40.87       | 40.79                                | 41.22       | 41.18       | 41.13       | 41.09       | 41.05                 | 41.01       | 41.15       | 41.07       | 40.99       | 40.91       | 40.83       |
| 7'636'200 - 7'712'999                    | 636'350 - 642'749.95 | 3'535.28 - 3'570.82 | 41.57                                | 41.21                                 | 41.13       | 41.05       | 40.96       | 40.88       | 40.80                                | 41.23       | 41.19       | 41.15       | 41.10       | 41.06                 | 41.02       | 41.16       | 41.08       | 41.00       | 40.92       | 40.84       |
| 7'713'000 - 7'789'799                    | 642'750 - 649'149.95 | 3'570.83 - 3'606.38 | 41.58                                | 41.22                                 | 41.14       | 41.06       | 40.98       | 40.90       | 40.82                                | 41.24       | 41.20       | 41.16       | 41.11       | 41.07                 | 41.03       | 41.17       | 41.09       | 41.01       | 40.93       | 40.85       |
| 7'789'800 - 7'866'599                    | 649'150 - 655'549.95 | 3'606.39 - 3'641.93 | 41.59                                | 41.23                                 | 41.15       | 41.07       | 40.99       | 40.91       | 40.83                                | 41.25       | 41.21       | 41.17       | 41.13       | 41.08                 | 41.04       | 41.18       | 41.10       | 41.03       | 40.95       | 40.87       |
| 7'866'600 - 7'943'399                    | 655'550 - 661'949.95 | 3'641.94 - 3'677.49 | 41.59                                | 41.24                                 | 41.16       | 41.08       | 41.00       | 40.93       | 40.85                                | 41.26       | 41.22       | 41.18       | 41.14       | 41.10                 | 41.06       | 41.19       | 41.12       | 41.04       | 40.96       | 40.88       |
| 7'943'400 - 8'020'199                    | 661'950 - 668'349.95 | 3'677.50 - 3'713.05 | 41.60                                | 41.25                                 | 41.17       | 41.09       | 41.02       | 40.94       | 40.86                                | 41.27       | 41.23       | 41.19       | 41.15       | 41.11                 | 41.07       | 41.20       | 41.13       | 41.05       | 40.97       | 40.90       |
| 8'020'200 - 8'096'999                    | 668'350 - 674'749.95 | 3'713.06 - 3'748.60 | 41.61                                | 41.26                                 | 41.18       | 41.10       | 41.03       | 40.95       | 40.87                                | 41.28       | 41.24       | 41.20       | 41.16       | 41.12                 | 41.08       | 41.21       | 41.14       | 41.06       | 40.98       | 40.91       |
| 8'097'000 - 8'173'799                    | 674'750 - 681'149.95 | 3'748.61 - 3'784.16 | 41.61                                | 41.27                                 | 41.19       | 41.12       | 41.04       | 40.96       | 40.89                                | 41.29       | 41.25       | 41.21       | 41.17       | 41.13                 | 41.09       | 41.22       | 41.15       | 41.07       | 41.00       | 40.92       |
| 8'173'800 - 8'250'599                    | 681'150 - 687'549.95 | 3'784.17 - 3'819.71 | 41.62                                | 41.28                                 | 41.20       | 41.13       | 41.05       | 40.98       | 40.90                                | 41.30       | 41.26       | 41.22       | 41.18       | 41.14                 | 41.10       | 41.23       | 41.16       | 41.08       | 41.01       | 40.93       |
| 8'250'600 - 8'404'199                    | 687'550 - 700'349.95 | 3'819.72 - 3'890.82 | 41.63                                | 41.29                                 | 41.22       | 41.14       | 41.07       | 40.99       | 40.92                                | 41.31       | 41.27       | 41.23       | 41.20       | 41.16                 | 41.12       | 41.25       | 41.17       | 41.10       | 41.03       | 40.95       |
| 8'404'200 - 8'557'799                    | 700'350 - 713'149.95 | 3'890.83 - 3'961.93 | 41.64                                | 41.31                                 | 41.24       | 41.16       | 41.09       | 41.02       | 40.95                                | 41.33       | 41.29       | 41.25       | 41.22       | 41.18                 | 41.14       | 41.27       | 41.19       | 41.12       | 41.05       | 40.98       |
| 8'557'800 - 8'711'399                    | 713'150 - 725'949.95 | 3'961.94 - 4'033.05 | 41.65                                | 41.33                                 | 41.25       | 41.18       | 41.11       | 41.04       | 40.97                                | 41.35       | 41.31       | 41.27       | 41.23       | 41.20                 | 41.16       | 41.29       | 41.21       | 41.14       | 41.07       | 41.00       |
| 8'711'400 - 8'864'999                    | 725'950 - 738'749.95 | 4'033.06 - 4'104.16 | 41.66                                | 41.34                                 | 41.27       | 41.20       | 41.13       | 41.06       | 40.99                                | 41.36       | 41.33       | 41.29       | 41.25       | 41.22                 | 41.18       | 41.30       | 41.23       | 41.16       | 41.09       | 41.02       |
| 8'865'000 - 9'018'599                    | 738'750 - 751'549.95 | 4'104.17 - 4'175.27 | 41.67                                | 41.36                                 | 41.29       | 41.22       | 41.15       | 41.08       | 41.01                                | 41.38       | 41.34       | 41.31       | 41.27       | 41.23                 | 41.20       | 41.32       | 41.25       | 41.18       | 41.11       | 41.04       |
| 9'018'600 - 9'172'199                    | 751'550 - 764'349.95 | 4'175.28 - 4'246.38 | 41.68                                | 41.37                                 | 41.31       | 41.24       | 41.17       | 41.10       | 41.04                                | 41.39       | 41.36       | 41.32       | 41.29       | 41.25                 | 41.22       | 41.34       | 41.27       | 41.20       | 41.13       | 41.07       |
| 9'172'200 - 9'325'799                    | 764'350 - 777'149.95 | 4'246.39 - 4'317.49 | 41.69                                | 41.39                                 | 41.32       | 41.26       | 41.19       | 41.12       | 41.06                                | 41.41       | 41.37       | 41.34       | 41.30       | 41.27                 | 41.23       | 41.35       | 41.28       | 41.22       | 41.15       | 41.09       |
| 9'325'800 - 9'479'399                    | 777'150 - 789'949.95 | 4'317.50 - 4'388.60 | 41.70                                | 41.40                                 | 41.34       | 41.27       | 41.21       | 41.14       | 41.08                                | 41.42       | 41.39       | 41.35       | 41.32       | 41.28                 | 41.25       | 41.37       | 41.30       | 41.24       | 41.17       | 41.10       |
| 9'479'400 - 9'632'999                    | 789'950 - 802'749.95 | 4'388.61 - 4'459.71 | 41.71                                | 41.42                                 | 41.35       | 41.29       | 41.22       | 41.16       | 41.10                                | 41.44       | 41.40       | 41.37       | 41.33       | 41.30                 | 41.27       | 41.38       | 41.32       | 41.25       | 41.19       | 41.12       |
| 9'633'000 - 9'786'599                    | 802'750 - 815'549.95 | 4'459.72 - 4'530.82 | 41.72                                | 41.43                                 | 41.37       | 41.30       | 41.24       | 41.18       | 41.11                                | 41.45       | 41.42       | 41.38       | 41.35       | 41.32                 | 41.28       | 41.40       | 41.33       | 41.27       | 41.21       | 41.14       |
| 9'786'600 - 9'940'199                    | 815'550 - 828'349.95 | 4'530.83 - 4'601.93 | 41.73                                | 41.44                                 | 41.38       | 41.32       | 41.26       | 41.19       | 41.13                                | 41.46       | 41.43       | 41.40       | 41.36       | 41.33                 | 41.30       | 41.41       | 41.35       | 41.28       | 41.22       | 41.16       |
| 9'940'200 - 10'093'799                   | 828'350 - 841'149.95 | 4'601.94 - 4'673.05 | 41.74                                | 41.46                                 | 41.40       | 41.33       | 41.27       | 41.21       | 41.15                                | 41.48       | 41.44       | 41.41       | 41.38       | 41.35                 | 41.31       | 41.42       | 41.36       | 41.30       | 41.24       | 41.18       |
| 10'093'800 - 10'247'399                  | 841'150 - 853'949.95 | 4'673.06 - 4'744.16 | 41.75                                | 41.47                                 | 41.41       | 41.35       | 41.29       | 41.23       | 41.17                                | 41.49       | 41.46       | 41.42       | 41.39       | 41.36                 | 41.33       | 41.44       | 41.38       | 41.31       | 41.25       | 41.19       |
| 10'247'400 - 10'400'999                  | 853'950 - 866'749.95 | 4'744.17 - 4'815.27 | 41.75                                | 41.48                                 | 41.42       | 41.36       | 41.30       | 41.24       | 41.18                                | 41.50       | 41.47       | 41.44       | 41.41       | 41.37                 | 41.34       | 41.45       | 41.39       | 41.33       | 41.27       | 41.21       |
| 10'401'000 - 10'554'599                  | 866'750 - 879'549.95 | 4'815.28 - 4'886.38 | 41.76                                | 41.49                                 | 41.43       | 41.38       | 41.32       | 41.26       | 41.20                                | 41.51       | 41.48       | 41.45       | 41.42       | 41.39                 | 41.36       | 41.46       | 41.40       | 41.34       | 41.28       | 41.23       |
| 10'554'600 - 10'708'199                  | 879'550 - 892'349.95 | 4'886.39 - 4'957.49 | 41.77                                | 41.50                                 | 41.45       | 41.39       | 41.33       | 41.27       | 41.22                                | 41.52       | 41.49       | 41.46       | 41.43       | 41.40                 | 41.37       | 41.47       | 41.41       | 41.36       | 41.30       | 41.24       |
| 10'708'200 - 10'861'799                  | 892'350 - 905'149.95 | 4'957.50 - 5'028.60 | 41.78                                | 41.52                                 | 41.46       | 41.40       | 41.34       | 41.29       | 41.23                                | 41.53       | 41.50       | 41.47       | 41.44       | 41.41                 | 41.38       | 41.48       | 41.43       | 41.37       | 41.31       | 41.26       |
| 10'861'800 - 11'015'399                  | 905'150 - 917'949.95 | 5'028.61 - 5'099.71 | 41.78                                | 41.53                                 | 41.47       | 41.41       | 41.36       | 41.30       | 41.25                                | 41.54       | 41.51       | 41.48       | 41.45       | 41.42                 | 41.40       | 41.50       | 41.44       | 41.38       | 41.33       | 41.27       |
| 11'015'400 - 11'168'999                  | 917'950 - 930'749.95 | 5'099.72 - 5'170.82 | 41.79                                | 41.54                                 | 41.48       | 41.43       | 41.37       | 41.32       | 41.26                                | 41.55       | 41.52       | 41.50       | 41.47       | 41.44                 | 41.41       | 41.51       | 41.45       | 41.40       | 41.34       | 41.28       |
| 11'169'000 - 11'322'599                  | 930'750 - 943'549.95 | 5'170.83 - 5'241.93 | 41.80                                | 41.55                                 | 41.49       | 41.44       | 41.38       | 41.33       | 41.27                                | 41.56       | 41.53       | 41.51       | 41.48       | 41.45                 | 41.42       | 41.52       | 41.46       | 41.41       | 41.35       | 41.30       |
| 11'322'600 - 11'476'199                  | 943'550 - 956'349.95 | 5'241.94 - 5'313.05 | 41.80                                | 41.56                                 | 41.50       | 41.45       | 41.40       | 41.34       | 41.29                                | 41.57       | 41.54       | 41.52       | 41.49       | 41.46                 | 41.43       | 41.53       | 41.47       | 41.42       | 41.37       | 41.31       |
| 11'476'200 - 11'629'799                  | 956'350 - 969'149.95 | 5'313.06 - 5'384.16 | 41.81                                | 41.57                                 | 41.51       | 41.46       | 41.41       | 41.35       | 41.30                                | 41.58       | 41.55       | 41.53       | 41.50       | 41.47                 | 41.44       | 41.54       | 41.48       | 41.43       | 41.38       | 41.32       |
| 11'629'800 - 11'783'399                  | 969'150 - 981'949.95 | 5'384.17 - 5'455.27 | 41.82                                | 41.58                                 | 41.52       | 41.47       | 41.42       | 41.37       | 41.31                                | 41.59       | 41.56       | 41.54       | 41.51       | 41.48                 | 41.45       | 41.55       | 41.49       | 41.44       | 41.39       | 41.34</     |

| TRANCHES BAREMES IMPOTS A LA SOURCE 2024 |                          |                       | TAUX BAREMES IMPOTS A LA SOURCE 2024 |                                       |             |             |             |             |                                      |             |             |             |             |                       |             |             |             |             |             |             |
|--|--------------------------|-----------------------|--------------------------------------|---------------------------------------|-------------|-------------|-------------|-------------|--------------------------------------|-------------|-------------|-------------|-------------|-----------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Année<br>fr.                             | Mois<br>fr.              | A l'heure<br>fr.      | A0                                   | B0                                    | B1          | B2          | B3          | B4          | B5                                   | C0          | C1          | C2          | C3          | C4                    | C5          | H1          | H2          | H3          | H4          | H5          |
|  |                          |                       | Seule                                | Marié et le conjoint ne travaille pas |             |             |             |             | Marié et les 2 conjoints travaillent |             |             |             |             | Famille monoparentale |             |             |             |             |             |             |
|  |                          |                       | %                                    | 0 enf.<br>%                           | 1 enf.<br>% | 2 enf.<br>% | 3 enf.<br>% | 4 enf.<br>% | 5 enf.<br>%                          | 0 enf.<br>% | 1 enf.<br>% | 2 enf.<br>% | 3 enf.<br>% | 4 enf.<br>%           | 5 enf.<br>% | 1 enf.<br>% | 2 enf.<br>% | 3 enf.<br>% | 4 enf.<br>% | 5 enf.<br>% |
| 12'090'600 - 12'397'799                  | 1'007'550 - 1'033'149.95 | 5'597.50 - 5'739.71   | 41.84                                | 41.61                                 | 41.56       | 41.51       | 41.46       | 41.41       | 41.36                                | 41.62       | 41.60       | 41.57       | 41.54       | 41.52                 | 41.49       | 41.58       | 41.53       | 41.48       | 41.43       | 41.38       |
| 12'397'800 - 12'704'999                  | 1'033'150 - 1'058'749.95 | 5'739.72 - 5'881.93   | 41.85                                | 41.62                                 | 41.57       | 41.53       | 41.48       | 41.43       | 41.38                                | 41.64       | 41.61       | 41.59       | 41.56       | 41.53                 | 41.51       | 41.60       | 41.55       | 41.50       | 41.45       | 41.40       |
| 12'705'000 - 13'012'199                  | 1'058'750 - 1'084'349.95 | 5'881.94 - 6'024.16   | 41.86                                | 41.64                                 | 41.59       | 41.54       | 41.50       | 41.45       | 41.40                                | 41.65       | 41.63       | 41.60       | 41.58       | 41.55                 | 41.53       | 41.61       | 41.56       | 41.52       | 41.47       | 41.42       |
| 13'012'200 - 13'319'399                  | 1'084'350 - 1'109'949.95 | 6'024.17 - 6'166.38   | 41.87                                | 41.65                                 | 41.61       | 41.56       | 41.51       | 41.47       | 41.42                                | 41.67       | 41.64       | 41.62       | 41.59       | 41.57                 | 41.55       | 41.63       | 41.58       | 41.53       | 41.49       | 41.44       |
| 13'319'400 - 13'626'599                  | 1'109'950 - 1'135'549.95 | 6'166.39 - 6'308.60   | 41.88                                | 41.67                                 | 41.62       | 41.58       | 41.53       | 41.49       | 41.44                                | 41.68       | 41.66       | 41.63       | 41.61       | 41.59                 | 41.56       | 41.64       | 41.60       | 41.55       | 41.51       | 41.46       |
| 13'626'600 - 13'933'799                  | 1'135'550 - 1'161'149.95 | 6'308.61 - 6'450.82   | 41.89                                | 41.68                                 | 41.64       | 41.59       | 41.55       | 41.50       | 41.46                                | 41.70       | 41.67       | 41.65       | 41.62       | 41.60                 | 41.58       | 41.66       | 41.61       | 41.57       | 41.52       | 41.48       |
| 13'933'800 - 14'240'999                  | 1'161'150 - 1'186'749.95 | 6'450.83 - 6'593.05   | 41.90                                | 41.70                                 | 41.65       | 41.61       | 41.56       | 41.52       | 41.48                                | 41.71       | 41.69       | 41.66       | 41.64       | 41.62                 | 41.59       | 41.67       | 41.63       | 41.58       | 41.54       | 41.50       |
| 14'241'000 - 14'548'199                  | 1'186'750 - 1'212'349.95 | 6'593.06 - 6'735.27   | 41.90                                | 41.71                                 | 41.67       | 41.62       | 41.58       | 41.54       | 41.49                                | 41.72       | 41.70       | 41.68       | 41.65       | 41.63                 | 41.61       | 41.68       | 41.64       | 41.60       | 41.56       | 41.51       |
| 14'548'200 - 14'855'399                  | 1'212'350 - 1'237'949.95 | 6'735.28 - 6'877.49   | 41.91                                | 41.72                                 | 41.68       | 41.64       | 41.59       | 41.55       | 41.51                                | 41.73       | 41.71       | 41.69       | 41.67       | 41.64                 | 41.62       | 41.70       | 41.65       | 41.61       | 41.57       | 41.53       |
| 14'855'400 - 15'162'599                  | 1'237'950 - 1'263'549.95 | 6'877.50 - 7'019.71   | 41.92                                | 41.73                                 | 41.69       | 41.65       | 41.61       | 41.57       | 41.53                                | 41.74       | 41.72       | 41.70       | 41.68       | 41.66                 | 41.64       | 41.71       | 41.67       | 41.63       | 41.59       | 41.54       |
| 15'162'600 - 15'469'799                  | 1'263'550 - 1'289'149.95 | 7'019.72 - 7'161.93   | 41.93                                | 41.74                                 | 41.70       | 41.66       | 41.62       | 41.58       | 41.54                                | 41.75       | 41.73       | 41.71       | 41.69       | 41.67                 | 41.65       | 41.72       | 41.68       | 41.64       | 41.60       | 41.56       |
| 15'469'800 - 15'776'999                  | 1'289'150 - 1'314'749.95 | 7'161.94 - 7'304.16   | 41.93                                | 41.75                                 | 41.71       | 41.67       | 41.64       | 41.60       | 41.56                                | 41.76       | 41.74       | 41.72       | 41.70       | 41.68                 | 41.66       | 41.73       | 41.69       | 41.65       | 41.61       | 41.57       |
| 15'777'000 - 16'084'199                  | 1'314'750 - 1'340'349.95 | 7'304.17 - 7'446.38   | 41.94                                | 41.76                                 | 41.72       | 41.69       | 41.65       | 41.61       | 41.57                                | 41.77       | 41.75       | 41.73       | 41.71       | 41.69                 | 41.67       | 41.74       | 41.70       | 41.66       | 41.63       | 41.59       |
| 16'084'200 - 16'391'399                  | 1'340'350 - 1'365'949.95 | 7'446.39 - 7'588.60   | 41.95                                | 41.77                                 | 41.74       | 41.70       | 41.66       | 41.62       | 41.58                                | 41.78       | 41.76       | 41.74       | 41.72       | 41.70                 | 41.68       | 41.75       | 41.71       | 41.68       | 41.64       | 41.60       |
| 16'391'400 - 17'005'799                  | 1'365'950 - 1'417'149.95 | 7'588.61 - 7'873.05   | 41.96                                | 41.79                                 | 41.75       | 41.71       | 41.68       | 41.64       | 41.60                                | 41.80       | 41.78       | 41.76       | 41.74       | 41.72                 | 41.70       | 41.77       | 41.73       | 41.69       | 41.66       | 41.62       |
| 17'005'800 - 17'620'199                  | 1'417'150 - 1'468'349.95 | 7'873.06 - 8'157.49   | 41.97                                | 41.80                                 | 41.77       | 41.73       | 41.70       | 41.66       | 41.63                                | 41.81       | 41.80       | 41.78       | 41.76       | 41.74                 | 41.72       | 41.78       | 41.75       | 41.71       | 41.68       | 41.64       |
| 17'620'200 - 18'234'599                  | 1'468'350 - 1'519'549.95 | 8'157.50 - 8'441.93   | 41.98                                | 41.82                                 | 41.79       | 41.75       | 41.72       | 41.68       | 41.65                                | 41.83       | 41.81       | 41.79       | 41.78       | 41.76                 | 41.74       | 41.80       | 41.77       | 41.73       | 41.70       | 41.66       |
| 18'234'600 - 18'848'999                  | 1'519'550 - 1'570'749.95 | 8'441.94 - 8'726.38   | 41.99                                | 41.84                                 | 41.80       | 41.77       | 41.74       | 41.70       | 41.67                                | 41.85       | 41.83       | 41.81       | 41.79       | 41.78                 | 41.76       | 41.82       | 41.78       | 41.75       | 41.72       | 41.69       |
| 18'849'000 - 19'463'399                  | 1'570'750 - 1'621'949.95 | 8'726.39 - 9'010.82   | 42.00                                | 41.85                                 | 41.82       | 41.79       | 41.75       | 41.72       | 41.69                                | 41.86       | 41.84       | 41.83       | 41.81       | 41.79                 | 41.78       | 41.83       | 41.80       | 41.77       | 41.74       | 41.70       |
| 19'463'400 - 20'077'799                  | 1'621'950 - 1'673'149.95 | 9'010.83 - 9'295.27   | 42.01                                | 41.86                                 | 41.83       | 41.80       | 41.77       | 41.74       | 41.71                                | 41.87       | 41.86       | 41.84       | 41.82       | 41.81                 | 41.79       | 41.85       | 41.82       | 41.78       | 41.75       | 41.72       |
| 20'077'800 - 20'692'199                  | 1'673'150 - 1'724'349.95 | 9'295.28 - 9'579.71   | 42.02                                | 41.88                                 | 41.85       | 41.82       | 41.79       | 41.76       | 41.73                                | 41.89       | 41.87       | 41.85       | 41.84       | 41.82                 | 41.81       | 41.86       | 41.83       | 41.80       | 41.77       | 41.74       |
| 20'692'200 - 21'306'599                  | 1'724'350 - 1'775'549.95 | 9'579.72 - 9'864.16   | 42.02                                | 41.89                                 | 41.86       | 41.83       | 41.80       | 41.77       | 41.74                                | 41.90       | 41.88       | 41.87       | 41.85       | 41.84                 | 41.82       | 41.87       | 41.84       | 41.81       | 41.78       | 41.76       |
| 21'306'600 - 21'920'999                  | 1'775'550 - 1'826'749.95 | 9'864.17 - 10'148.60  | 42.03                                | 41.90                                 | 41.87       | 41.84       | 41.81       | 41.79       | 41.76                                | 41.91       | 41.89       | 41.88       | 41.86       | 41.85                 | 41.83       | 41.88       | 41.86       | 41.83       | 41.80       | 41.77       |
| 21'921'000 - 22'535'399                  | 1'826'750 - 1'877'949.95 | 10'148.61 - 10'433.05 | 42.04                                | 41.91                                 | 41.88       | 41.86       | 41.83       | 41.80       | 41.77                                | 41.92       | 41.90       | 41.89       | 41.87       | 41.86                 | 41.85       | 41.89       | 41.87       | 41.84       | 41.81       | 41.78       |
| 22'535'400 - 23'149'799                  | 1'877'950 - 1'929'149.95 | 10'433.06 - 10'717.49 | 42.04                                | 41.92                                 | 41.89       | 41.87       | 41.84       | 41.81       | 41.79                                | 41.93       | 41.91       | 41.90       | 41.89       | 41.87                 | 41.86       | 41.91       | 41.88       | 41.85       | 41.82       | 41.80       |
| 23'149'800 - 24'378'599                  | 1'929'150 - 2'031'549.95 | 10'717.50 - 11'286.38 | 42.05                                | 41.93                                 | 41.91       | 41.88       | 41.86       | 41.83       | 41.80                                | 41.94       | 41.93       | 41.91       | 41.90       | 41.89                 | 41.87       | 41.92       | 41.89       | 41.87       | 41.84       | 41.82       |
| 24'378'600 - 25'607'399                  | 2'031'550 - 2'133'949.95 | 11'286.39 - 11'855.27 | 42.06                                | 41.95                                 | 41.93       | 41.90       | 41.88       | 41.85       | 41.83                                | 41.96       | 41.95       | 41.93       | 41.92       | 41.91                 | 41.89       | 41.94       | 41.91       | 41.89       | 41.86       | 41.84       |
| 25'607'400 - 26'836'199                  | 2'133'950 - 2'236'349.95 | 11'855.28 - 12'424.16 | 42.07                                | 41.97                                 | 41.94       | 41.92       | 41.90       | 41.87       | 41.85                                | 41.97       | 41.96       | 41.95       | 41.94       | 41.92                 | 41.91       | 41.95       | 41.93       | 41.91       | 41.88       | 41.86       |
| 26'836'200 - 28'064'999                  | 2'236'350 - 2'338'749.95 | 12'424.17 - 12'993.05 | 42.08                                | 41.98                                 | 41.96       | 41.94       | 41.91       | 41.89       | 41.87                                | 41.99       | 41.98       | 41.96       | 41.95       | 41.94                 | 41.93       | 41.97       | 41.95       | 41.92       | 41.90       | 41.88       |
| 28'065'000 - 29'293'799                  | 2'338'750 - 2'441'149.95 | 12'993.06 - 13'561.93 | 42.09                                | 41.99                                 | 41.97       | 41.95       | 41.93       | 41.91       | 41.89                                | 42.00       | 41.99       | 41.98       | 41.97       | 41.95                 | 41.94       | 41.98       | 41.96       | 41.94       | 41.92       | 41.90       |
| 29'293'800 - 30'522'599                  | 2'441'150 - 2'543'549.95 | 13'561.94 - 14'130.82 | 42.10                                | 42.01                                 | 41.99       | 41.96       | 41.94       | 41.92       | 41.90                                | 42.01       | 42.00       | 41.99       | 41.98       | 41.97                 | 41.96       | 41.99       | 41.97       | 41.95       | 41.93       | 41.91       |
| 30'522'600 - 31'751'399                  | 2'543'550 - 2'645'949.95 | 14'130.83 - 14'699.71 | 42.11                                | 42.02                                 | 42.00       | 41.98       | 41.96       | 41.94       | 41.92                                | 42.02       | 42.01       | 42.00       | 41.99       | 41.98                 | 41.97       | 42.01       | 41.99       | 41.97       | 41.95       | 41.93       |
| 31'751'400 - 32'980'199                  | 2'645'950 - 2'748'349.95 | 14'699.72 - 15'268.60 | 42.11                                | 42.03                                 | 42.01       | 41.99       | 41.97       | 41.95       | 41.93                                | 42.03       | 42.02       | 42.01       | 42.00       | 41.99                 | 41.98       | 42.02       | 42.00       | 41.98       | 41.96       | 41.94       |
| 32'980'200 - 34'208'999                  | 2'748'350 - 2'850'749.95 | 15'268.61 - 15'837.49 | 42.12                                | 42.04                                 | 42.02       | 42.00       | 41.98       | 41.96       | 41.94                                | 42.04       | 42.03       | 42.02       | 42.01       | 42.00                 | 41.99       | 42.03       | 42.01       | 41.99       | 41.97       | 41.95       |
| 34'209'000 - 35'437'799                  | 2'850'750 - 2'953'149.95 | 15'837.50 - 16'406.38 | 42.13                                | 42.04                                 | 42.03       | 42.01       | 41.99       | 41.97       | 41.96                                | 42.05       | 42.04       | 42.03       | 42.02       | 42.01                 | 42.00       | 42.03       | 42.02       | 42.00       | 41.98       | 41.96       |
| 35'437'800 - 36'666'599                  | 2'953'150 - 3'055'549.95 | 16'406.39 - 16'975.27 | 42.13                                | 42.05                                 | 42.04       | 42.02       | 42.00       | 41.98       | 41.97                                | 42.06       | 42.05       | 42.04       | 42.03       | 42.02                 | 42.01       | 42.04       | 42.03       | 42.01       | 41.99       | 41.98       |
| 36'666'600 - 37'895'399                  | 3'055'550 - 3'157'949.95 | 16'975.28 - 17'544.16 | 42.14                                | 42.06                                 | 42.04       | 42.03       | 42.01       | 41.99       | 41.98                                | 42.06       | 42.06       | 42.05       | 42.04       | 42.03                 | 42.02       | 42.05       | 42.03       | 42.02       | 42.00       | 41.99       |
| 37'895'400 - 39'124'199                  | 3'157'950 - 3'260'349.95 | 17'544.17 - 18'113.05 | 42.14                                | 42.07                                 | 42.05       | 42.04       | 42.02       | 42.00       | 41.99                                | 42.07       | 42.06       | 42.06       | 42.05       | 42.04                 | 42.03       | 42.06       | 42.04       | 42.03       | 42.01       | 41.99       |
| 39'124'200 - 41'581'799                  | 3'260'350 - 3'465'149.95 | 18'113.06 - 19'250.82 | 42.15                                | 42.08                                 | 42.06       | 42.05       | 42.03       | 42.02       | 42.00                                | 42.08       | 42.07       | 42.07       | 42.06       | 42.05                 | 42.04       | 42.07       | 42.05       | 42.04       | 42.02       | 42.01       |
| 41'581'800 - 44'039'399                  | 3'465'150 - 3'669'949.95 | 19'250.83 - 20'388.60 | 42.16                                | 42.09                                 | 42.07       | 42.06       | 42.05       | 42.03       | 42.02                                | 42.09       | 42.09       | 42.08       | 42.07       | 42.06                 | 42.05       | 42.08       | 42.07       | 42.05       | 42.04       | 42.02       |
| 44'039'400 - 46'496'999                  | 3'669'950 - 3'874'749.95 | 20'388.61 - 21'526.38 | 42.16                                | 42.10                                 | 42.09       | 42.07       | 42.06       | 42.05       | 42.03                                | 42.10       | 42.10       | 42.09       | 42.08       | 42.07                 | 42.07       | 42.09       | 42.08       | 42.06       | 42.05       | 42.04       |
| 46'497'000 - 48'954'599                  | 3'874'750 - 4'079'549.95 | 21'526.39 - 22'664.16 | 42.17                                | 42.11                                 | 42.10       | 42.08       | 42.07       | 42.06       | 42.04                                | 42.11       | 42.11       | 42.10       | 42.09       | 42.08                 | 42.08       | 42.10       | 42.09       | 42.08       | 42.06       | 42.05       |
| 48'954'600 - 51'412'199                  | 4'079'550 - 4'284'349.95 | 22'664.17 - 23'801.93 | 42.17                                | 42.12                                 | 42.11       | 42.09       | 42.08       | 42.07       | 42.06                                | 42.12       | 42.11       | 42.11       | 42.10       | 42.10                 | 42.09       | 42.11       | 42.10       | 42.09       | 42.07       | 42.06       |
| 51'412'200 - 53'869'799                  | 4'284'350 - 4'489'149.95 | 23'801.94 - 24'939.71 | 42.18                                | 42.13                                 | 42.11       | 42.10       | 42.09       | 42.08       | 42.07                                | 42.13       | 42.12       | 42.12       | 42.11       | 42.10                 | 42.10       | 42.12       | 42.11       | 42.10       | 42.08       | 42.07       |
| 53'869'800 - 56'327'399                  | 4'489'150 - 4'693'949.95 | 24'939.72 - 26'077.49 | 42.18                                | 42.13                                 | 42.12       | 42.11       | 42.10       | 42.09       | 42.08                                | 42.14       | 42.13       | 42.12       | 42.12       | 42.11                 | 42.11       | 42.13       | 4           |             |             |             |

| TRANCHES BAREMES IMPOTS A LA SOURCE 2024 |                          |                       | TAUX BAREMES IMPOTS A LA SOURCE 2024 |                                       |             |             |             |             |                                      |             |             |             |             |                       |             |             |             |             |             |             |
|--|--------------------------|-----------------------|--------------------------------------|---------------------------------------|-------------|-------------|-------------|-------------|--------------------------------------|-------------|-------------|-------------|-------------|-----------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Année<br>fr.                             | Mois<br>fr.              | A l'heure<br>fr.      | A0                                   | B0                                    | B1          | B2          | B3          | B4          | B5                                   | C0          | C1          | C2          | C3          | C4                    | C5          | H1          | H2          | H3          | H4          | H5          |
|  |                          |                       | Seule                                | Marié et le conjoint ne travaille pas |             |             |             |             | Marié et les 2 conjoints travaillent |             |             |             |             | Famille monoparentale |             |             |             |             |             |             |
|  |                          |                       | %                                    | 0 enf.<br>%                           | 1 enf.<br>% | 2 enf.<br>% | 3 enf.<br>% | 4 enf.<br>% | 5 enf.<br>%                          | 0 enf.<br>% | 1 enf.<br>% | 2 enf.<br>% | 3 enf.<br>% | 4 enf.<br>%           | 5 enf.<br>% | 1 enf.<br>% | 2 enf.<br>% | 3 enf.<br>% | 4 enf.<br>% | 5 enf.<br>% |
| 68'615'400 - 73'530'599                  | 5'717'950 - 6'127'549.95 | 31'766.39 - 34'041.93 | 42.21                                | 42.17                                 | 42.16       | 42.15       | 42.14       | 42.13       | 42.12                                | 42.17       | 42.16       | 42.16       | 42.15       | 42.15                 | 42.15       | 42.16       | 42.15       | 42.14       | 42.14       | 42.13       |
| 73'530'600 - 78'445'799                  | 6'127'550 - 6'537'149.95 | 34'041.94 - 36'317.49 | 42.21                                | 42.17                                 | 42.17       | 42.16       | 42.15       | 42.14       | 42.13                                | 42.18       | 42.17       | 42.17       | 42.16       | 42.16                 | 42.15       | 42.17       | 42.16       | 42.15       | 42.14       | 42.14       |
| 78'445'800 - 83'360'999                  | 6'537'150 - 6'946'749.95 | 36'317.50 - 38'593.05 | 42.21                                | 42.18                                 | 42.17       | 42.16       | 42.16       | 42.15       | 42.14                                | 42.18       | 42.18       | 42.17       | 42.17       | 42.17                 | 42.16       | 42.18       | 42.17       | 42.16       | 42.15       | 42.15       |
| 83'361'000 - 88'276'199                  | 6'946'750 - 7'356'349.95 | 38'593.06 - 40'868.60 | 42.22                                | 42.19                                 | 42.18       | 42.17       | 42.16       | 42.16       | 42.15                                | 42.19       | 42.18       | 42.18       | 42.18       | 42.17                 | 42.17       | 42.18       | 42.17       | 42.17       | 42.16       | 42.15       |
| 88'276'200 - 93'191'399                  | 7'356'350 - 7'765'949.95 | 40'868.61 - 43'144.16 | 42.22                                | 42.19                                 | 42.18       | 42.18       | 42.17       | 42.16       | 42.16                                | 42.19       | 42.19       | 42.19       | 42.18       | 42.18                 | 42.18       | 42.19       | 42.18       | 42.17       | 42.17       | 42.16       |
| 93'191'400 - 98'106'599                  | 7'765'950 - 8'175'549.95 | 43'144.17 - 45'419.71 | 42.23                                | 42.20                                 | 42.19       | 42.18       | 42.18       | 42.17       | 42.16                                | 42.20       | 42.19       | 42.19       | 42.19       | 42.18                 | 42.18       | 42.19       | 42.19       | 42.18       | 42.17       | 42.17       |
| 98'106'600 - 103'021'800                 | 8'175'550 - 8'585'150.00 | 45'419.72 - 47'695.28 | 42.23                                | 42.20                                 | 42.19       | 42.19       | 42.18       | 42.18       | 42.17                                | 42.20       | 42.20       | 42.20       | 42.19       | 42.19                 | 42.19       | 42.20       | 42.19       | 42.18       | 42.18       | 42.17       |