

TRANCHES BAREMES IMPOTS A LA SOURCE 2025						TAUX BAREMES IMPOTS A LA SOURCE 2025				
Année fr.	Mois fr.	A l'heure fr.	Personne seule					A déterminer par l'AFC		
						A1	A2	A3	A4	A5
0	29'399	0 - 2'449.95	0.00	13.60						
29'400 -	29'999	2'450 - 2'499.95	13.61	13.88						
30'000 -	30'599	2'500 - 2'549.95	13.89	14.16						
30'600 -	31'199	2'550 - 2'599.95	14.17	14.43						
31'200 -	31'799	2'600 - 2'649.95	14.44	14.71						
31'800 -	32'399	2'650 - 2'699.95	14.72	14.99						
32'400 -	32'999	2'700 - 2'749.95	15.00	15.27						
33'000 -	33'599	2'750 - 2'799.95	15.28	15.55						
33'600 -	34'199	2'800 - 2'849.95	15.56	15.82						
34'200 -	34'799	2'850 - 2'899.95	15.83	16.10						
34'800 -	35'399	2'900 - 2'949.95	16.11	16.38						
35'400 -	35'999	2'950 - 2'999.95	16.39	16.66						
36'000 -	36'599	3'000 - 3'049.95	16.67	16.93						
36'600 -	37'199	3'050 - 3'099.95	16.94	17.21						
37'200 -	37'799	3'100 - 3'149.95	17.22	17.49						
37'800 -	38'399	3'150 - 3'199.95	17.50	17.77						
38'400 -	38'999	3'200 - 3'249.95	17.78	18.05	0.07					
39'000 -	39'599	3'250 - 3'299.95	18.06	18.32	0.08					
39'600 -	40'199	3'300 - 3'349.95	18.33	18.60	0.09					
40'200 -	40'799	3'350 - 3'399.95	18.61	18.88	0.10					
40'800 -	41'399	3'400 - 3'449.95	18.89	19.16	0.10					
41'400 -	41'999	3'450 - 3'499.95	19.17	19.43	0.11					
42'000 -	42'599	3'500 - 3'549.95	19.44	19.71	0.12					
42'600 -	43'199	3'550 - 3'599.95	19.72	19.99	0.13					
43'200 -	43'799	3'600 - 3'649.95	20.00	20.27	0.13					
43'800 -	44'399	3'650 - 3'699.95	20.28	20.55	0.14					
44'400 -	44'999	3'700 - 3'749.95	20.56	20.82	0.15					
45'000 -	45'599	3'750 - 3'799.95	20.83	21.10	0.15					
45'600 -	46'199	3'800 - 3'849.95	21.11	21.38	0.16					
46'200 -	46'799	3'850 - 3'899.95	21.39	21.66	0.17					
46'800 -	47'399	3'900 - 3'949.95	21.67	21.93	0.17					
47'400 -	47'999	3'950 - 3'999.95	21.94	22.21	0.18	0.06				
48'000 -	48'599	4'000 - 4'049.95	22.22	22.49	0.18	0.07				
48'600 -	49'199	4'050 - 4'099.95	22.50	22.77	0.22	0.07				
49'200 -	49'799	4'100 - 4'149.95	22.78	23.05	0.36	0.08				
49'800 -	50'399	4'150 - 4'199.95	23.06	23.32	0.49	0.09				
50'400 -	50'999	4'200 - 4'249.95	23.33	23.60	0.62	0.09				
51'000 -	51'599	4'250 - 4'299.95	23.61	23.88	0.74	0.10				
51'600 -	52'199	4'300 - 4'349.95	23.89	24.16	0.87	0.11				
52'200 -	52'799	4'350 - 4'399.95	24.17	24.43	0.99	0.11				
52'800 -	53'399	4'400 - 4'449.95	24.44	24.71	1.10	0.12				
53'400 -	53'999	4'450 - 4'499.95	24.72	24.99	1.23	0.12				
54'000 -	54'599	4'500 - 4'549.95	25.00	25.27	1.35	0.13				
54'600 -	55'199	4'550 - 4'599.95	25.28	25.55	1.48	0.13				
55'200 -	55'799	4'600 - 4'649.95	25.56	25.82	1.60	0.14				
55'800 -	56'399	4'650 - 4'699.95	25.83	26.10	1.72	0.15				
56'400 -	56'999	4'700 - 4'749.95	26.11	26.38	1.85	0.15	0.05			
57'000 -	57'599	4'750 - 4'799.95	26.39	26.66	1.98	0.16	0.06			
57'600 -	58'199	4'800 - 4'849.95	26.67	26.93	2.10	0.16	0.06			
58'200 -	58'799	4'850 - 4'899.95	26.94	27.21	2.23	0.17	0.07			
58'800 -	59'399	4'900 - 4'949.95	27.22	27.49	2.36	0.17	0.07			
59'400 -	59'999	4'950 - 4'999.95	27.50	27.77	2.49	0.18	0.08			
60'000 -	60'599	5'000 - 5'049.95	27.78	28.05	2.62	0.18	0.09			
60'600 -	61'199	5'050 - 5'099.95	28.06	28.32	2.74	0.19	0.09			
61'200 -	61'799	5'100 - 5'149.95	28.33	28.60	2.87	0.19	0.10			
61'800 -	62'399	5'150 - 5'199.95	28.61	28.88	3.00	0.19	0.10			
62'400 -	62'999	5'200 - 5'249.95	28.89	29.16	3.13	0.20	0.11			
63'000 -	63'599	5'250 - 5'299.95	29.17	29.43	3.26	0.20	0.11			
63'600 -	64'199	5'300 - 5'349.95	29.44	29.71	3.39	0.21	0.12			
64'200 -	64'799	5'350 - 5'399.95	29.72	29.99	3.51	0.21	0.12			
64'800 -	65'399	5'400 - 5'449.95	30.00	30.27	3.64	0.22	0.13	0.04		
65'400 -	65'999	5'450 - 5'499.95	30.28	30.55	3.75	0.22	0.13	0.04		

Attention : les barèmes A1 à A5 ne peuvent être utilisés que pour les contribuables qui en ont fait la demande auprès de l'administration fiscale et sur décision de cette dernière (voir les Directives concernant l'impôt à la source 2025).

TRANCHES BAREMES IMPOTS A LA SOURCE 2025						TAUX BAREMES IMPOTS A LA SOURCE 2025				
Année fr.		Mois fr.		A l'heure fr.		A1	A2	A3	A4	A5
						Personne seule				
						A déterminer par l'AFC				
						%	%	%	%	%
66'000 -	66'599	5'500 -	5'549.95	30.56	30.82	3.87	0.23	0.14	0.05	
66'600 -	67'199	5'550 -	5'599.95	30.83	31.10	3.99	0.23	0.14	0.06	
67'200 -	67'799	5'600 -	5'649.95	31.11	31.38	4.10	0.30	0.15	0.06	
67'800 -	68'399	5'650 -	5'699.95	31.39	31.66	4.22	0.40	0.15	0.07	
68'400 -	68'999	5'700 -	5'749.95	31.67	31.93	4.34	0.49	0.16	0.07	
69'000 -	69'599	5'750 -	5'799.95	31.94	32.21	4.47	0.59	0.16	0.08	
69'600 -	70'199	5'800 -	5'849.95	32.22	32.49	4.59	0.68	0.16	0.08	
70'200 -	70'799	5'850 -	5'899.95	32.50	32.77	4.72	0.77	0.17	0.09	
70'800 -	71'399	5'900 -	5'949.95	32.78	33.05	4.84	0.87	0.17	0.09	
71'400 -	71'999	5'950 -	5'999.95	33.06	33.32	4.96	0.96	0.18	0.10	
72'000 -	72'599	6'000 -	6'049.95	33.33	33.60	5.08	1.06	0.18	0.10	
72'600 -	73'199	6'050 -	6'099.95	33.61	33.88	5.19	1.16	0.18	0.10	
73'200 -	73'799	6'100 -	6'149.95	33.89	34.16	5.31	1.26	0.19	0.11	
73'800 -	74'399	6'150 -	6'199.95	34.17	34.43	5.44	1.35	0.19	0.11	0.04
74'400 -	74'999	6'200 -	6'249.95	34.44	34.71	5.56	1.46	0.20	0.12	0.04
75'000 -	75'599	6'250 -	6'299.95	34.72	34.99	5.68	1.56	0.20	0.12	0.05
75'600 -	76'199	6'300 -	6'349.95	35.00	35.27	5.80	1.66	0.20	0.13	0.05
76'200 -	76'799	6'350 -	6'399.95	35.28	35.55	5.92	1.76	0.21	0.13	0.05
76'800 -	77'399	6'400 -	6'449.95	35.56	35.82	6.04	1.87	0.21	0.13	0.06
77'400 -	77'999	6'450 -	6'499.95	35.83	36.10	6.15	1.99	0.22	0.14	0.06
78'000 -	78'599	6'500 -	6'549.95	36.11	36.38	6.26	2.11	0.22	0.14	0.07
78'600 -	79'199	6'550 -	6'599.95	36.39	36.66	6.38	2.22	0.22	0.15	0.07
79'200 -	79'799	6'600 -	6'649.95	36.67	36.93	6.49	2.34	0.23	0.15	0.08
79'800 -	80'399	6'650 -	6'699.95	36.94	37.21	6.60	2.46	0.23	0.15	0.08
80'400 -	80'999	6'700 -	6'749.95	37.22	37.49	6.72	2.58	0.24	0.16	0.08
81'000 -	81'599	6'750 -	6'799.95	37.50	37.77	6.82	2.70	0.24	0.16	0.09
81'600 -	82'199	6'800 -	6'849.95	37.78	38.05	6.93	2.82	0.24	0.16	0.09
82'200 -	82'799	6'850 -	6'899.95	38.06	38.32	7.04	2.93	0.25	0.17	0.10
82'800 -	83'399	6'900 -	6'949.95	38.33	38.60	7.14	3.04	0.25	0.17	0.10
83'400 -	83'999	6'950 -	6'999.95	38.61	38.88	7.25	3.16	0.25	0.18	0.10
84'000 -	84'599	7'000 -	7'049.95	38.89	39.16	7.35	3.27	0.26	0.18	0.11
84'600 -	85'199	7'050 -	7'099.95	39.17	39.43	7.46	3.38	0.26	0.18	0.11
85'200 -	85'799	7'100 -	7'149.95	39.44	39.71	7.56	3.48	0.33	0.19	0.12
85'800 -	86'399	7'150 -	7'199.95	39.72	39.99	7.66	3.59	0.41	0.19	0.12
86'400 -	86'999	7'200 -	7'249.95	40.00	40.27	7.77	3.70	0.50	0.19	0.12
87'000 -	87'599	7'250 -	7'299.95	40.28	40.55	7.87	3.81	0.58	0.20	0.13
87'600 -	88'199	7'300 -	7'349.95	40.56	40.82	7.97	3.91	0.67	0.20	0.13
88'200 -	88'799	7'350 -	7'399.95	40.83	41.10	8.06	4.02	0.76	0.21	0.13
88'800 -	89'399	7'400 -	7'449.95	41.11	41.38	8.16	4.12	0.84	0.21	0.14
89'400 -	89'999	7'450 -	7'499.95	41.39	41.66	8.26	4.22	0.93	0.21	0.14
90'000 -	90'599	7'500 -	7'549.95	41.67	41.93	8.35	4.32	1.02	0.22	0.14
90'600 -	91'199	7'550 -	7'599.95	41.94	42.21	8.44	4.42	1.11	0.22	0.15
91'200 -	91'799	7'600 -	7'649.95	42.22	42.49	8.54	4.52	1.20	0.22	0.15
91'800 -	92'399	7'650 -	7'699.95	42.50	42.77	8.63	4.63	1.28	0.23	0.15
92'400 -	92'999	7'700 -	7'749.95	42.78	43.05	8.71	4.73	1.38	0.23	0.16
93'000 -	93'599	7'750 -	7'799.95	43.06	43.32	8.80	4.84	1.47	0.23	0.16
93'600 -	94'199	7'800 -	7'849.95	43.33	43.60	8.89	4.94	1.56	0.24	0.17
94'200 -	94'799	7'850 -	7'899.95	43.61	43.88	8.98	5.04	1.66	0.24	0.17
94'800 -	95'399	7'900 -	7'949.95	43.89	44.16	9.06	5.14	1.75	0.24	0.17
95'400 -	95'999	7'950 -	7'999.95	44.17	44.43	9.14	5.24	1.85	0.26	0.18
96'000 -	96'599	8'000 -	8'049.95	44.44	44.71	9.23	5.34	1.95	0.27	0.18
96'600 -	97'199	8'050 -	8'099.95	44.72	44.99	9.31	5.44	2.04	0.28	0.18
97'200 -	97'799	8'100 -	8'149.95	45.00	45.27	9.39	5.54	2.14	0.29	0.19
97'800 -	98'399	8'150 -	8'199.95	45.28	45.55	9.47	5.64	2.24	0.30	0.19
98'400 -	98'999	8'200 -	8'249.95	45.56	45.82	9.55	5.74	2.34	0.32	0.19
99'000 -	99'599	8'250 -	8'299.95	45.83	46.10	9.63	5.84	2.44	0.33	0.20
99'600 -	100'199	8'300 -	8'349.95	46.11	46.38	9.70	5.93	2.54	0.34	0.20
100'200 -	100'799	8'350 -	8'399.95	46.39	46.66	9.78	6.03	2.63	0.35	0.20
100'800 -	101'399	8'400 -	8'449.95	46.67	46.93	9.85	6.12	2.73	0.36	0.21
101'400 -	101'999	8'450 -	8'499.95	46.94	47.21	9.93	6.21	2.82	0.37	0.21
102'000 -	102'599	8'500 -	8'549.95	47.22	47.49	10.00	6.31	2.92	0.38	0.21
102'600 -	103'199	8'550 -	8'599.95	47.50	47.77	10.07	6.40	3.01	0.40	0.22

TRANCHES BAREMES IMPOTS A LA SOURCE 2025						TAUX BAREMES IMPOTS A LA SOURCE 2025				
Année fr.		Mois fr.		A l'heure fr.		A1	A2	A3	A4	A5
						Personne seule				
						A déterminer par l'AFC				
						%	%	%	%	%
103'200 - 103'799	8'600 - 8'649.95	47.78	48.05	10.14	6.50	3.10	0.47	0.22		
103'800 - 104'399	8'650 - 8'699.95	48.06	48.32	10.21	6.59	3.19	0.55	0.22		
104'400 - 104'999	8'700 - 8'749.95	48.33	48.60	10.28	6.68	3.29	0.62	0.23		
105'000 - 105'599	8'750 - 8'799.95	48.61	48.88	10.35	6.77	3.38	0.69	0.25		
105'600 - 106'199	8'800 - 8'849.95	48.89	49.16	10.42	6.86	3.47	0.76	0.26		
106'200 - 106'799	8'850 - 8'899.95	49.17	49.43	10.49	6.94	3.56	0.83	0.27		
106'800 - 107'399	8'900 - 8'949.95	49.44	49.71	10.56	7.03	3.65	0.90	0.28		
107'400 - 107'999	8'950 - 8'999.95	49.72	49.99	10.64	7.12	3.74	0.98	0.29		
108'000 - 108'599	9'000 - 9'049.95	50.00	50.27	10.72	7.20	3.83	1.05	0.30		
108'600 - 109'199	9'050 - 9'099.95	50.28	50.55	10.80	7.29	3.92	1.13	0.31		
109'200 - 109'799	9'100 - 9'149.95	50.56	50.82	10.88	7.37	4.01	1.20	0.32		
109'800 - 110'399	9'150 - 9'199.95	50.83	51.10	10.95	7.45	4.10	1.28	0.33		
110'400 - 110'999	9'200 - 9'249.95	51.11	51.38	11.03	7.53	4.19	1.36	0.34		
111'000 - 111'599	9'250 - 9'299.95	51.39	51.66	11.10	7.61	4.28	1.44	0.35		
111'600 - 112'199	9'300 - 9'349.95	51.67	51.93	11.18	7.69	4.37	1.51	0.36		
112'200 - 112'799	9'350 - 9'399.95	51.94	52.21	11.25	7.77	4.46	1.59	0.37		
112'800 - 113'399	9'400 - 9'449.95	52.22	52.49	11.32	7.85	4.55	1.68	0.38		
113'400 - 113'999	9'450 - 9'499.95	52.50	52.77	11.39	7.93	4.64	1.76	0.39		
114'000 - 114'599	9'500 - 9'549.95	52.78	53.05	11.47	8.00	4.73	1.84	0.40		
114'600 - 115'199	9'550 - 9'599.95	53.06	53.32	11.54	8.08	4.82	1.93	0.41		
115'200 - 115'799	9'600 - 9'649.95	53.33	53.60	11.61	8.15	4.90	2.01	0.42		
115'800 - 116'399	9'650 - 9'699.95	53.61	53.88	11.68	8.23	4.99	2.10	0.43		
116'400 - 116'999	9'700 - 9'749.95	53.89	54.16	11.75	8.31	5.08	2.19	0.44		
117'000 - 117'599	9'750 - 9'799.95	54.17	54.43	11.82	8.40	5.16	2.27	0.45		
117'600 - 118'199	9'800 - 9'849.95	54.44	54.71	11.90	8.48	5.25	2.36	0.46		
118'200 - 118'799	9'850 - 9'899.95	54.72	54.99	11.98	8.57	5.33	2.44	0.47		
118'800 - 119'399	9'900 - 9'949.95	55.00	55.27	12.05	8.65	5.41	2.53	0.47		
119'400 - 119'999	9'950 - 9'999.95	55.28	55.55	12.13	8.73	5.50	2.61	0.48		
120'000 - 120'599	10'000 - 10'049.95	55.56	55.82	12.20	8.81	5.58	2.69	0.49		
120'600 - 121'199	10'050 - 10'099.95	55.83	56.10	12.27	8.89	5.67	2.77	0.52		
121'200 - 121'799	10'100 - 10'149.95	56.11	56.38	12.34	8.97	5.75	2.85	0.59		
121'800 - 122'399	10'150 - 10'199.95	56.39	56.66	12.42	9.05	5.83	2.93	0.65		
122'400 - 122'999	10'200 - 10'249.95	56.67	56.93	12.49	9.13	5.91	3.01	0.71		
123'000 - 123'599	10'250 - 10'299.95	56.94	57.21	12.56	9.20	5.99	3.09	0.77		
123'600 - 124'199	10'300 - 10'349.95	57.22	57.49	12.63	9.28	6.07	3.17	0.84		
124'200 - 124'799	10'350 - 10'399.95	57.50	57.77	12.70	9.36	6.15	3.25	0.90		
124'800 - 125'399	10'400 - 10'449.95	57.78	58.05	12.77	9.44	6.23	3.33	0.96		
125'400 - 125'999	10'450 - 10'499.95	58.06	58.32	12.83	9.51	6.32	3.41	1.02		
126'000 - 126'599	10'500 - 10'549.95	58.33	58.60	12.90	9.59	6.41	3.48	1.09		
126'600 - 127'199	10'550 - 10'599.95	58.61	58.88	12.97	9.66	6.50	3.56	1.16		
127'200 - 127'799	10'600 - 10'649.95	58.89	59.16	13.03	9.74	6.58	3.64	1.22		
127'800 - 128'399	10'650 - 10'699.95	59.17	59.43	13.10	9.81	6.67	3.73	1.29		
128'400 - 128'999	10'700 - 10'749.95	59.44	59.71	13.16	9.88	6.75	3.81	1.36		
129'000 - 129'599	10'750 - 10'799.95	59.72	59.99	13.23	9.96	6.84	3.89	1.43		
129'600 - 130'199	10'800 - 10'849.95	60.00	60.27	13.29	10.03	6.92	3.97	1.49		
130'200 - 130'799	10'850 - 10'899.95	60.28	60.55	13.35	10.10	7.00	4.04	1.57		
130'800 - 131'399	10'900 - 10'949.95	60.56	60.82	13.41	10.17	7.09	4.12	1.64		
131'400 - 131'999	10'950 - 10'999.95	60.83	61.10	13.48	10.24	7.17	4.20	1.71		
132'000 - 132'599	11'000 - 11'049.95	61.11	61.38	13.54	10.31	7.25	4.28	1.78		
132'600 - 133'199	11'050 - 11'099.95	61.39	61.66	13.60	10.38	7.33	4.36	1.85		
133'200 - 133'799	11'100 - 11'149.95	61.67	61.93	13.66	10.44	7.41	4.44	1.93		
133'800 - 134'399	11'150 - 11'199.95	61.94	62.21	13.72	10.51	7.49	4.52	2.01		
134'400 - 134'999	11'200 - 11'249.95	62.22	62.49	13.78	10.58	7.58	4.61	2.09		
135'000 - 135'599	11'250 - 11'299.95	62.50	62.77	13.84	10.65	7.66	4.70	2.16		
135'600 - 136'199	11'300 - 11'349.95	62.78	63.05	13.90	10.72	7.73	4.78	2.23		
136'200 - 136'799	11'350 - 11'399.95	63.06	63.32	13.95	10.79	7.81	4.87	2.31		
136'800 - 137'399	11'400 - 11'449.95	63.33	63.60	14.01	10.86	7.89	4.95	2.38		
137'400 - 137'999	11'450 - 11'499.95	63.61	63.88	14.07	10.94	7.97	5.04	2.45		
138'000 - 138'599	11'500 - 11'549.95	63.89	64.16	14.13	11.01	8.05	5.13	2.53		
138'600 - 139'199	11'550 - 11'599.95	64.17	64.43	14.18	11.08	8.12	5.22	2.60		
139'200 - 139'799	11'600 - 11'649.95	64.44	64.71	14.24	11.14	8.20	5.30	2.67		
139'800 - 140'399	11'650 - 11'699.95	64.72	64.99	14.29	11.21	8.27	5.38	2.74		

TRANCHES BAREMES IMPOTS A LA SOURCE 2025						TAUX BAREMES IMPOTS A LA SOURCE 2025				
Année fr.	Mois fr.		A l'heure fr.		A1	A2	A3	A4	A5	
					Personne seule					
					A déterminer par l'AFC					
					%	%	%	%	%	
140'400 - 140'999	11'700 - 11'749.95	65.00	65.27	14.35	11.28	8.35	5.47	2.81		
141'000 - 141'599	11'750 - 11'799.95	65.28	65.55	14.41	11.35	8.42	5.56	2.89		
141'600 - 142'199	11'800 - 11'849.95	65.56	65.82	14.46	11.42	8.49	5.64	2.96		
142'200 - 142'799	11'850 - 11'899.95	65.83	66.10	14.51	11.48	8.56	5.72	3.03		
142'800 - 143'399	11'900 - 11'949.95	66.11	66.38	14.56	11.55	8.63	5.81	3.10		
143'400 - 143'999	11'950 - 11'999.95	66.39	66.66	14.61	11.61	8.70	5.89	3.18		
144'000 - 144'599	12'000 - 12'049.95	66.67	66.93	14.67	11.68	8.78	5.97	3.26		
144'600 - 145'199	12'050 - 12'099.95	66.94	67.21	14.72	11.74	8.85	6.05	3.35		
145'200 - 145'799	12'100 - 12'149.95	67.22	67.49	14.77	11.81	8.92	6.13	3.43		
145'800 - 146'399	12'150 - 12'199.95	67.50	67.77	14.83	11.87	8.98	6.21	3.51		
146'400 - 146'999	12'200 - 12'249.95	67.78	68.05	14.88	11.93	9.05	6.29	3.59		
147'000 - 147'599	12'250 - 12'299.95	68.06	68.32	14.95	11.99	9.12	6.38	3.68		
147'600 - 148'199	12'300 - 12'349.95	68.33	68.60	15.00	12.06	9.19	6.45	3.76		
148'200 - 148'799	12'350 - 12'399.95	68.61	68.88	15.06	12.12	9.26	6.53	3.84		
148'800 - 149'399	12'400 - 12'449.95	68.89	69.16	15.12	12.18	9.32	6.61	3.92		
149'400 - 149'999	12'450 - 12'499.95	69.17	69.43	15.18	12.24	9.39	6.69	4.01		
150'000 - 150'599	12'500 - 12'549.95	69.44	69.71	15.24	12.31	9.46	6.77	4.09		
150'600 - 151'199	12'550 - 12'599.95	69.72	69.99	15.29	12.37	9.53	6.84	4.18		
151'200 - 151'799	12'600 - 12'649.95	70.00	70.27	15.35	12.43	9.59	6.92	4.26		
151'800 - 152'399	12'650 - 12'699.95	70.28	70.55	15.41	12.49	9.66	7.00	4.35		
152'400 - 152'999	12'700 - 12'749.95	70.56	70.82	15.46	12.55	9.72	7.07	4.43		
153'000 - 153'599	12'750 - 12'799.95	70.83	71.10	15.52	12.61	9.79	7.15	4.52		
153'600 - 154'199	12'800 - 12'849.95	71.11	71.38	15.58	12.67	9.86	7.22	4.60		
154'200 - 154'799	12'850 - 12'899.95	71.39	71.66	15.63	12.73	9.93	7.30	4.68		
154'800 - 155'399	12'900 - 12'949.95	71.67	71.93	15.69	12.80	10.00	7.37	4.76		
155'400 - 155'999	12'950 - 12'999.95	71.94	72.21	15.74	12.86	10.07	7.44	4.84		
156'000 - 156'599	13'000 - 13'049.95	72.22	72.49	15.79	12.93	10.14	7.51	4.93		
156'600 - 157'199	13'050 - 13'099.95	72.50	72.77	15.85	12.99	10.21	7.59	5.01		
157'200 - 157'799	13'100 - 13'149.95	72.78	73.05	15.90	13.06	10.27	7.66	5.09		
157'800 - 158'399	13'150 - 13'199.95	73.06	73.32	15.95	13.12	10.34	7.73	5.17		
158'400 - 158'999	13'200 - 13'249.95	73.33	73.60	16.01	13.18	10.41	7.80	5.25		
159'000 - 159'599	13'250 - 13'299.95	73.61	73.88	16.06	13.24	10.47	7.87	5.33		
159'600 - 160'199	13'300 - 13'349.95	73.89	74.16	16.11	13.30	10.54	7.94	5.41		
160'200 - 160'799	13'350 - 13'399.95	74.17	74.43	16.16	13.36	10.60	8.00	5.48		
160'800 - 161'399	13'400 - 13'449.95	74.44	74.71	16.21	13.43	10.67	8.08	5.56		
161'400 - 161'999	13'450 - 13'499.95	74.72	74.99	16.26	13.49	10.73	8.14	5.64		
162'000 - 162'599	13'500 - 13'549.95	75.00	75.27	16.31	13.55	10.79	8.21	5.71		
162'600 - 163'199	13'550 - 13'599.95	75.28	75.55	16.36	13.61	10.86	8.28	5.79		
163'200 - 163'799	13'600 - 13'649.95	75.56	75.82	16.41	13.67	10.93	8.34	5.87		
163'800 - 164'399	13'650 - 13'699.95	75.83	76.10	16.46	13.73	10.99	8.41	5.94		
164'400 - 164'999	13'700 - 13'749.95	76.11	76.38	16.51	13.79	11.07	8.47	6.02		
165'000 - 165'599	13'750 - 13'799.95	76.39	76.66	16.55	13.84	11.13	8.54	6.09		
165'600 - 166'199	13'800 - 13'849.95	76.67	76.93	16.60	13.90	11.20	8.60	6.16		
166'200 - 166'799	13'850 - 13'899.95	76.94	77.21	16.65	13.96	11.27	8.67	6.24		
166'800 - 167'399	13'900 - 13'949.95	77.22	77.49	16.70	14.02	11.33	8.73	6.31		
167'400 - 167'999	13'950 - 13'999.95	77.50	77.77	16.74	14.07	11.40	8.79	6.38		
168'000 - 168'599	14'000 - 14'049.95	77.78	78.05	16.79	14.13	11.47	8.85	6.45		
168'600 - 169'199	14'050 - 14'099.95	78.06	78.32	16.84	14.18	11.53	8.92	6.52		
169'200 - 169'799	14'100 - 14'149.95	78.33	78.60	16.88	14.24	11.59	8.98	6.59		
169'800 - 170'399	14'150 - 14'199.95	78.61	78.88	16.93	14.30	11.66	9.04	6.66		
170'400 - 170'999	14'200 - 14'249.95	78.89	79.16	16.97	14.35	11.72	9.10	6.73		
171'000 - 171'599	14'250 - 14'299.95	79.17	79.43	17.02	14.40	11.78	9.17	6.79		
171'600 - 172'199	14'300 - 14'349.95	79.44	79.71	17.06	14.46	11.85	9.24	6.87		
172'200 - 172'799	14'350 - 14'399.95	79.72	79.99	17.11	14.51	11.91	9.31	6.93		
172'800 - 173'399	14'400 - 14'449.95	80.00	80.27	17.15	14.56	11.97	9.38	7.00		
173'400 - 173'999	14'450 - 14'499.95	80.28	80.55	17.20	14.62	12.04	9.46	7.07		
174'000 - 174'599	14'500 - 14'549.95	80.56	80.82	17.24	14.67	12.10	9.52	7.13		
174'600 - 175'199	14'550 - 14'599.95	80.83	81.10	17.29	14.72	12.15	9.59	7.20		
175'200 - 175'799	14'600 - 14'649.95	81.11	81.38	17.34	14.77	12.22	9.66	7.26		
175'800 - 176'399	14'650 - 14'699.95	81.39	81.66	17.38	14.82	12.28	9.73	7.33		
176'400 - 176'999	14'700 - 14'749.95	81.67	81.93	17.43	14.87	12.33	9.80	7.39		
177'000 - 177'599	14'750 - 14'799.95	81.94	82.21	17.47	14.92	12.39	9.86	7.45		

TRANCHES BAREMES IMPOTS A LA SOURCE 2025						TAUX BAREMES IMPOTS A LA SOURCE 2025				
Année fr.	Mois fr.	A l'heure fr.	A1	A2	A3	A4	A5			
			Personne seule							
			A déterminer par l'AFC							
			%	%	%	%	%			
177'600 - 178'199	14'800 - 14'849.95	82.22 82.49	17.52	14.97	12.45	9.93	7.52			
178'200 - 178'799	14'850 - 14'899.95	82.50 82.77	17.56	15.02	12.51	10.00	7.58			
178'800 - 179'399	14'900 - 14'949.95	82.78 83.05	17.61	15.07	12.57	10.06	7.64			
179'400 - 179'999	14'950 - 14'999.95	83.06 83.32	17.66	15.12	12.63	10.13	7.71			
180'000 - 180'599	15'000 - 15'049.95	83.33 83.60	17.70	15.17	12.68	10.20	7.78			
180'600 - 181'199	15'050 - 15'099.95	83.61 83.88	17.74	15.22	12.74	10.26	7.84			
181'200 - 181'799	15'100 - 15'149.95	83.89 84.16	17.79	15.27	12.80	10.33	7.91			
181'800 - 182'399	15'150 - 15'199.95	84.17 84.43	17.83	15.31	12.85	10.39	7.98			
182'400 - 182'999	15'200 - 15'249.95	84.44 84.71	17.87	15.36	12.91	10.45	8.04			
183'000 - 183'599	15'250 - 15'299.95	84.72 84.99	17.93	15.41	12.96	10.52	8.11			
183'600 - 184'199	15'300 - 15'349.95	85.00 85.27	17.97	15.45	13.02	10.58	8.18			
184'200 - 184'799	15'350 - 15'399.95	85.28 85.55	18.02	15.50	13.07	10.64	8.24			
184'800 - 185'399	15'400 - 15'449.95	85.56 85.82	18.07	15.55	13.13	10.71	8.31			
185'400 - 185'999	15'450 - 15'499.95	85.83 86.10	18.12	15.59	13.18	10.77	8.37			
186'000 - 186'599	15'500 - 15'549.95	86.11 86.38	18.16	15.64	13.23	10.83	8.43			
186'600 - 187'199	15'550 - 15'599.95	86.39 86.66	18.22	15.69	13.29	10.89	8.50			
187'200 - 187'799	15'600 - 15'649.95	86.67 86.93	18.26	15.73	13.34	10.95	8.56			
187'800 - 188'399	15'650 - 15'699.95	86.94 87.21	18.31	15.77	13.39	11.01	8.63			
188'400 - 188'999	15'700 - 15'749.95	87.22 87.49	18.36	15.82	13.45	11.07	8.70			
189'000 - 189'599	15'750 - 15'799.95	87.50 87.77	18.40	15.86	13.50	11.13	8.76			
189'600 - 190'199	15'800 - 15'849.95	87.78 88.05	18.45	15.91	13.55	11.19	8.83			
190'200 - 190'799	15'850 - 15'899.95	88.06 88.32	18.49	15.95	13.60	11.25	8.90			
190'800 - 191'399	15'900 - 15'949.95	88.33 88.60	18.54	16.00	13.65	11.30	8.96			
191'400 - 191'999	15'950 - 15'999.95	88.61 88.88	18.58	16.05	13.70	11.36	9.02			
192'000 - 192'599	16'000 - 16'049.95	88.89 89.16	18.62	16.10	13.75	11.42	9.09			
192'600 - 193'199	16'050 - 16'099.95	89.17 89.43	18.67	16.15	13.80	11.48	9.15			
193'200 - 193'799	16'100 - 16'149.95	89.44 89.71	18.72	16.20	13.85	11.53	9.22			
193'800 - 194'399	16'150 - 16'199.95	89.72 89.99	18.76	16.25	13.90	11.59	9.28			
194'400 - 194'999	16'200 - 16'249.95	90.00 90.27	18.81	16.31	13.95	11.65	9.34			
195'000 - 195'599	16'250 - 16'299.95	90.28 90.55	18.85	16.36	14.00	11.70	9.41			
195'600 - 196'199	16'300 - 16'349.95	90.56 90.82	18.89	16.41	14.04	11.75	9.47			
196'200 - 196'799	16'350 - 16'399.95	90.83 91.10	18.94	16.46	14.09	11.81	9.53			
196'800 - 197'399	16'400 - 16'449.95	91.11 91.38	18.98	16.51	14.14	11.87	9.59			
197'400 - 197'999	16'450 - 16'499.95	91.39 91.66	19.02	16.56	14.19	11.92	9.65			
198'000 - 198'599	16'500 - 16'549.95	91.67 91.93	19.06	16.61	14.24	11.98	9.72			
198'600 - 199'199	16'550 - 16'599.95	91.94 92.21	19.10	16.66	14.28	12.03	9.77			
199'200 - 199'799	16'600 - 16'649.95	92.22 92.49	19.14	16.71	14.33	12.08	9.83			
199'800 - 200'399	16'650 - 16'699.95	92.50 92.77	19.19	16.76	14.38	12.14	9.90			
200'400 - 200'999	16'700 - 16'749.95	92.78 93.05	19.23	16.80	14.43	12.19	9.95			
201'000 - 201'599	16'750 - 16'799.95	93.06 93.32	19.27	16.85	14.48	12.24	10.01			
201'600 - 202'199	16'800 - 16'849.95	93.33 93.60	19.31	16.90	14.54	12.29	10.07			
202'200 - 202'799	16'850 - 16'899.95	93.61 93.88	19.35	16.95	14.59	12.34	10.13			
202'800 - 203'399	16'900 - 16'949.95	93.89 94.16	19.39	16.99	14.63	12.39	10.19			
203'400 - 203'999	16'950 - 16'999.95	94.17 94.43	19.43	17.05	14.69	12.45	10.25			
204'000 - 204'599	17'000 - 17'049.95	94.44 94.71	19.47	17.09	14.74	12.50	10.30			
204'600 - 205'199	17'050 - 17'099.95	94.72 94.99	19.51	17.13	14.78	12.55	10.36			
205'200 - 205'799	17'100 - 17'149.95	95.00 95.27	19.55	17.18	14.84	12.60	10.42			
205'800 - 206'399	17'150 - 17'199.95	95.28 95.55	19.59	17.23	14.89	12.65	10.47			
206'400 - 206'999	17'200 - 17'249.95	95.56 95.82	19.63	17.27	14.93	12.70	10.53			
207'000 - 207'599	17'250 - 17'299.95	95.83 96.10	19.66	17.32	14.98	12.75	10.58			
207'600 - 208'199	17'300 - 17'349.95	96.11 96.38	19.70	17.37	15.03	12.80	10.64			
208'200 - 208'799	17'350 - 17'399.95	96.39 96.66	19.74	17.41	15.08	12.85	10.70			
208'800 - 209'399	17'400 - 17'449.95	96.67 96.93	19.78	17.45	15.13	12.90	10.75			
209'400 - 209'999	17'450 - 17'499.95	96.94 97.21	19.82	17.50	15.18	12.96	10.81			
210'000 - 210'599	17'500 - 17'549.95	97.22 97.49	19.85	17.54	15.23	13.01	10.86			
210'600 - 211'199	17'550 - 17'599.95	97.50 97.77	19.89	17.58	15.28	13.06	10.91			
211'200 - 211'799	17'600 - 17'649.95	97.78 98.05	19.93	17.63	15.33	13.12	10.97			
211'800 - 212'399	17'650 - 17'699.95	98.06 98.32	19.97	17.67	15.38	13.17	11.02			
212'400 - 212'999	17'700 - 17'749.95	98.33 98.60	20.00	17.71	15.43	13.22	11.07			
213'000 - 213'599	17'750 - 17'799.95	98.61 98.88	20.04	17.76	15.48	13.28	11.13			
213'600 - 214'199	17'800 - 17'849.95	98.89 99.16	20.07	17.80	15.53	13.33	11.18			
214'200 - 214'799	17'850 - 17'899.95	99.17 99.43	20.11	17.84	15.58	13.38	11.23			

TRANCHES BAREMES IMPOTS A LA SOURCE 2025						TAUX BAREMES IMPOTS A LA SOURCE 2025				
Année fr.		Mois fr.		A l'heure fr.		A1	A2	A3	A4	A5
						Personne seule				
						A déterminer par l'AFC				
						%	%	%	%	%
214'800 -	215'399	17'900 -	17'949.95	99.44	99.71	20.15	17.89	15.63	13.43	11.28
215'400 -	215'999	17'950 -	17'999.95	99.72	99.99	20.18	17.93	15.67	13.48	11.33
216'000 -	216'599	18'000 -	18'049.95	100.00	100.27	20.22	17.97	15.72	13.53	11.38
216'600 -	217'199	18'050 -	18'099.95	100.28	100.55	20.26	18.01	15.77	13.58	11.44
217'200 -	217'799	18'100 -	18'149.95	100.56	100.82	20.29	18.05	15.82	13.63	11.49
217'800 -	218'399	18'150 -	18'199.95	100.83	101.10	20.32	18.09	15.86	13.68	11.55
218'400 -	218'999	18'200 -	18'249.95	101.11	101.38	20.36	18.14	15.91	13.73	11.61
219'000 -	219'599	18'250 -	18'299.95	101.39	101.66	20.39	18.18	15.96	13.78	11.66
219'600 -	220'199	18'300 -	18'349.95	101.67	101.93	20.43	18.21	16.00	13.83	11.71
220'200 -	220'799	18'350 -	18'399.95	101.94	102.21	20.46	18.26	16.05	13.88	11.77
220'800 -	221'399	18'400 -	18'449.95	102.22	102.49	20.50	18.30	16.10	13.93	11.82
221'400 -	221'999	18'450 -	18'499.95	102.50	102.77	20.53	18.33	16.14	13.97	11.88
222'000 -	222'599	18'500 -	18'549.95	102.78	103.05	20.56	18.37	16.19	14.02	11.93
222'600 -	223'199	18'550 -	18'599.95	103.06	103.32	20.60	18.41	16.23	14.07	11.99
223'200 -	223'799	18'600 -	18'649.95	103.33	103.60	20.63	18.45	16.28	14.12	12.04
223'800 -	224'399	18'650 -	18'699.95	103.61	103.88	20.66	18.49	16.32	14.16	12.09
224'400 -	224'999	18'700 -	18'749.95	103.89	104.16	20.70	18.53	16.37	14.21	12.14
225'000 -	225'599	18'750 -	18'799.95	104.17	104.43	20.73	18.57	16.41	14.26	12.19
225'600 -	226'199	18'800 -	18'849.95	104.44	104.71	20.77	18.61	16.45	14.30	12.24
226'200 -	226'799	18'850 -	18'899.95	104.72	104.99	20.81	18.65	16.50	14.35	12.30
226'800 -	227'399	18'900 -	18'949.95	105.00	105.27	20.84	18.68	16.54	14.40	12.35
227'400 -	227'999	18'950 -	18'999.95	105.28	105.55	20.87	18.72	16.58	14.45	12.40
228'000 -	228'599	19'000 -	19'049.95	105.56	105.82	20.91	18.76	16.63	14.50	12.45
228'600 -	229'199	19'050 -	19'099.95	105.83	106.10	20.94	18.80	16.67	14.55	12.50
229'200 -	229'799	19'100 -	19'149.95	106.11	106.38	20.97	18.83	16.71	14.59	12.55
229'800 -	230'399	19'150 -	19'199.95	106.39	106.66	21.01	18.87	16.76	14.64	12.60
230'400 -	230'999	19'200 -	19'249.95	106.67	106.93	21.04	18.91	16.80	14.69	12.65
231'000 -	231'599	19'250 -	19'299.95	106.94	107.21	21.08	18.94	16.84	14.74	12.70
231'600 -	232'199	19'300 -	19'349.95	107.22	107.49	21.11	18.98	16.88	14.79	12.75
232'200 -	232'799	19'350 -	19'399.95	107.50	107.77	21.15	19.01	16.92	14.83	12.80
232'800 -	233'399	19'400 -	19'449.95	107.78	108.05	21.19	19.05	16.96	14.88	12.85
233'400 -	233'999	19'450 -	19'499.95	108.06	108.32	21.23	19.09	17.01	14.93	12.90
234'000 -	234'599	19'500 -	19'549.95	108.33	108.60	21.26	19.12	17.05	14.97	12.95
234'600 -	235'199	19'550 -	19'599.95	108.61	108.88	21.30	19.16	17.09	15.02	12.99
235'200 -	235'799	19'600 -	19'649.95	108.89	109.16	21.34	19.19	17.13	15.07	13.04
235'800 -	236'999	19'650 -	19'749.95	109.17	109.71	21.39	19.24	17.19	15.13	13.11
237'000 -	238'199	19'750 -	19'849.95	109.72	110.27	21.46	19.31	17.27	15.22	13.20
238'200 -	239'399	19'850 -	19'949.95	110.28	110.82	21.54	19.38	17.35	15.31	13.30
239'400 -	240'599	19'950 -	20'049.95	110.83	111.38	21.61	19.45	17.42	15.40	13.39
240'600 -	241'799	20'050 -	20'149.95	111.39	111.93	21.68	19.53	17.50	15.49	13.48
241'800 -	242'999	20'150 -	20'249.95	111.94	112.49	21.75	19.61	17.58	15.57	13.57
243'000 -	244'199	20'250 -	20'349.95	112.50	113.05	21.82	19.69	17.65	15.66	13.66
244'200 -	245'399	20'350 -	20'449.95	113.06	113.60	21.89	19.77	17.73	15.74	13.76
245'400 -	246'599	20'450 -	20'549.95	113.61	114.16	21.96	19.85	17.81	15.83	13.85
246'600 -	247'799	20'550 -	20'649.95	114.17	114.71	22.02	19.92	17.88	15.91	13.94
247'800 -	248'999	20'650 -	20'749.95	114.72	115.27	22.09	20.00	17.95	15.99	14.04
249'000 -	250'199	20'750 -	20'849.95	115.28	115.82	22.16	20.08	18.03	16.08	14.13
250'200 -	251'399	20'850 -	20'949.95	115.83	116.38	22.22	20.15	18.11	16.15	14.22
251'400 -	252'599	20'950 -	21'049.95	116.39	116.93	22.29	20.23	18.19	16.24	14.31
252'600 -	253'799	21'050 -	21'149.95	116.94	117.49	22.35	20.30	18.27	16.31	14.39
253'800 -	254'999	21'150 -	21'249.95	117.50	118.05	22.42	20.37	18.35	16.39	14.48
255'000 -	256'199	21'250 -	21'349.95	118.06	118.60	22.49	20.45	18.43	16.47	14.57
256'200 -	257'399	21'350 -	21'449.95	118.61	119.16	22.55	20.52	18.50	16.55	14.65
257'400 -	258'599	21'450 -	21'549.95	119.17	119.71	22.61	20.59	18.58	16.63	14.74
258'600 -	259'799	21'550 -	21'649.95	119.72	120.27	22.68	20.66	18.66	16.72	14.83
259'800 -	260'999	21'650 -	21'749.95	120.28	120.82	22.74	20.73	18.74	16.80	14.91
261'000 -	262'199	21'750 -	21'849.95	120.83	121.38	22.80	20.80	18.82	16.88	14.99
262'200 -	263'399	21'850 -	21'949.95	121.39	121.93	22.86	20.87	18.90	16.97	15.07
263'400 -	264'599	21'950 -	22'049.95	121.94	122.49	22.92	20.94	18.97	17.05	15.15
264'600 -	265'799	22'050 -	22'149.95	122.50	123.05	22.98	21.01	19.05	17.13	15.23
265'800 -	266'999	22'150 -	22'249.95	123.06	123.60	23.04	21.07	19.12	17.21	15.32
267'000 -	268'199	22'250 -	22'349.95	123.61	124.16	23.10	21.14	19.20	17.29	15.41

TRANCHES BAREMES IMPOTS A LA SOURCE 2025						TAUX BAREMES IMPOTS A LA SOURCE 2025				
Année fr.		Mois fr.		A l'heure fr.		A1	A2	A3	A4	A5
						Personne seule				
						A déterminer par l'AFC				
						%	%	%	%	%
268'200 - 269'399	22'350 - 22'449.95	124.17	124.71	23.16	21.21	19.27	17.37	15.50		
269'400 - 270'599	22'450 - 22'549.95	124.72	125.27	23.21	21.27	19.34	17.44	15.58		
270'600 - 271'799	22'550 - 22'649.95	125.28	125.82	23.27	21.34	19.42	17.52	15.67		
271'800 - 272'999	22'650 - 22'749.95	125.83	126.38	23.33	21.41	19.49	17.60	15.75		
273'000 - 274'199	22'750 - 22'849.95	126.39	126.93	23.38	21.47	19.56	17.67	15.83		
274'200 - 275'399	22'850 - 22'949.95	126.94	127.49	23.44	21.53	19.64	17.75	15.92		
275'400 - 276'599	22'950 - 23'049.95	127.50	128.05	23.50	21.60	19.71	17.83	16.00		
276'600 - 277'799	23'050 - 23'149.95	128.06	128.60	23.55	21.66	19.77	17.90	16.08		
277'800 - 278'999	23'150 - 23'249.95	128.61	129.16	23.61	21.72	19.85	17.98	16.17		
279'000 - 280'199	23'250 - 23'349.95	129.17	129.71	23.66	21.79	19.92	18.06	16.25		
280'200 - 281'399	23'350 - 23'449.95	129.72	130.27	23.71	21.84	19.98	18.13	16.32		
281'400 - 282'599	23'450 - 23'549.95	130.28	130.82	23.77	21.91	20.05	18.21	16.41		
282'600 - 283'799	23'550 - 23'649.95	130.83	131.38	23.82	21.96	20.11	18.28	16.48		
283'800 - 284'999	23'650 - 23'749.95	131.39	131.93	23.87	22.03	20.18	18.36	16.56		
285'000 - 286'199	23'750 - 23'849.95	131.94	132.49	23.92	22.09	20.25	18.43	16.64		
286'200 - 287'399	23'850 - 23'949.95	132.50	133.05	23.97	22.14	20.32	18.50	16.71		
287'400 - 288'599	23'950 - 24'049.95	133.06	133.60	24.02	22.20	20.38	18.58	16.79		
288'600 - 289'799	24'050 - 24'149.95	133.61	134.16	24.08	22.26	20.45	18.65	16.87		
289'800 - 290'999	24'150 - 24'249.95	134.17	134.71	24.12	22.32	20.51	18.72	16.94		
291'000 - 292'199	24'250 - 24'349.95	134.72	135.27	24.17	22.38	20.58	18.79	17.01		
292'200 - 293'399	24'350 - 24'449.95	135.28	135.82	24.22	22.43	20.64	18.86	17.09		
293'400 - 294'599	24'450 - 24'549.95	135.83	136.38	24.27	22.49	20.70	18.93	17.16		
294'600 - 295'799	24'550 - 24'649.95	136.39	136.93	24.32	22.54	20.77	19.00	17.24		
295'800 - 296'999	24'650 - 24'749.95	136.94	137.49	24.36	22.60	20.83	19.06	17.31		
297'000 - 298'199	24'750 - 24'849.95	137.50	138.05	24.41	22.65	20.89	19.13	17.39		
298'200 - 299'399	24'850 - 24'949.95	138.06	138.60	24.46	22.71	20.95	19.20	17.46		
299'400 - 300'599	24'950 - 25'049.95	138.61	139.16	24.51	22.76	21.01	19.26	17.54		
300'600 - 301'799	25'050 - 25'149.95	139.17	139.71	24.55	22.81	21.07	19.33	17.61		
301'800 - 302'999	25'150 - 25'249.95	139.72	140.27	24.60	22.87	21.13	19.40	17.68		
303'000 - 304'199	25'250 - 25'349.95	140.28	140.82	24.64	22.92	21.19	19.46	17.75		
304'200 - 305'399	25'350 - 25'449.95	140.83	141.38	24.69	22.97	21.25	19.53	17.83		
305'400 - 306'599	25'450 - 25'549.95	141.39	141.93	24.74	23.02	21.31	19.60	17.90		
306'600 - 307'799	25'550 - 25'649.95	141.94	142.49	24.78	23.07	21.37	19.66	17.97		
307'800 - 308'999	25'650 - 25'749.95	142.50	143.05	24.83	23.13	21.43	19.73	18.04		
309'000 - 310'199	25'750 - 25'849.95	143.06	143.60	24.87	23.18	21.48	19.79	18.11		
310'200 - 311'399	25'850 - 25'949.95	143.61	144.16	24.91	23.23	21.54	19.85	18.17		
311'400 - 312'599	25'950 - 26'049.95	144.17	144.71	24.96	23.28	21.60	19.92	18.24		
312'600 - 313'799	26'050 - 26'149.95	144.72	145.27	25.00	23.32	21.65	19.98	18.31		
313'800 - 314'999	26'150 - 26'249.95	145.28	145.82	25.04	23.37	21.71	20.04	18.38		
315'000 - 316'199	26'250 - 26'349.95	145.83	146.38	25.08	23.42	21.76	20.10	18.44		
316'200 - 317'399	26'350 - 26'449.95	146.39	146.93	25.12	23.47	21.81	20.16	18.51		
317'400 - 318'599	26'450 - 26'549.95	146.94	147.49	25.17	23.52	21.87	20.22	18.57		
318'600 - 319'799	26'550 - 26'649.95	147.50	148.05	25.21	23.57	21.93	20.28	18.64		
319'800 - 320'999	26'650 - 26'749.95	148.06	148.60	25.25	23.61	21.98	20.34	18.70		
321'000 - 322'199	26'750 - 26'849.95	148.61	149.16	25.29	23.66	22.03	20.40	18.77		
322'200 - 323'399	26'850 - 26'949.95	149.17	149.71	25.33	23.71	22.08	20.46	18.84		
323'400 - 324'599	26'950 - 27'049.95	149.72	150.27	25.37	23.75	22.13	20.52	18.90		
324'600 - 325'799	27'050 - 27'149.95	150.28	150.82	25.41	23.80	22.19	20.57	18.96		
325'800 - 326'999	27'150 - 27'249.95	150.83	151.38	25.45	23.85	22.24	20.63	19.03		
327'000 - 328'199	27'250 - 27'349.95	151.39	151.93	25.49	23.89	22.29	20.69	19.09		
328'200 - 329'399	27'350 - 27'449.95	151.94	152.49	25.53	23.93	22.34	20.75	19.15		
329'400 - 330'599	27'450 - 27'549.95	152.50	153.05	25.56	23.98	22.39	20.80	19.21		
330'600 - 331'799	27'550 - 27'649.95	153.06	153.60	25.60	24.02	22.44	20.86	19.27		
331'800 - 332'999	27'650 - 27'749.95	153.61	154.16	25.64	24.07	22.49	20.91	19.34		
333'000 - 334'199	27'750 - 27'849.95	154.17	154.71	25.68	24.11	22.54	20.97	19.39		
334'200 - 335'399	27'850 - 27'949.95	154.72	155.27	25.72	24.15	22.59	21.02	19.46		
335'400 - 336'599	27'950 - 28'049.95	155.28	155.82	25.76	24.20	22.64	21.08	19.52		
336'600 - 337'799	28'050 - 28'149.95	155.83	156.38	25.79	24.24	22.68	21.13	19.57		
337'800 - 338'999	28'150 - 28'249.95	156.39	156.93	25.83	24.28	22.73	21.18	19.63		
339'000 - 340'199	28'250 - 28'349.95	156.94	157.49	25.87	24.32	22.78	21.24	19.69		
340'200 - 341'399	28'350 - 28'449.95	157.50	158.05	25.90	24.36	22.82	21.29	19.75		
341'400 - 342'599	28'450 - 28'549.95	158.06	158.60	25.94	24.41	22.87	21.34	19.81		

TRANCHES BAREMES IMPOTS A LA SOURCE 2025						TAUX BAREMES IMPOTS A LA SOURCE 2025				
Année fr.		Mois fr.		A l'heure fr.		A1	A2	A3	A4	A5
						Personne seule				
						A déterminer par l'AFC				
						%	%	%	%	%
342'600 - 343'799		28'550 - 28'649.95		158.61 159.16		25.97	24.44	22.92	21.39	19.86
343'800 - 344'999		28'650 - 28'749.95		159.17 159.71		26.01	24.49	22.96	21.44	19.92
345'000 - 346'199		28'750 - 28'849.95		159.72 160.27		26.05	24.53	23.01	21.49	19.98
346'200 - 347'399		28'850 - 28'949.95		160.28 160.82		26.08	24.57	23.05	21.54	20.03
347'400 - 348'599		28'950 - 29'049.95		160.83 161.38		26.12	24.61	23.10	21.59	20.09
348'600 - 349'799		29'050 - 29'149.95		161.39 161.93		26.16	24.65	23.15	21.65	20.14
349'800 - 350'999		29'150 - 29'249.95		161.94 162.49		26.19	24.69	23.19	21.69	20.20
351'000 - 352'199		29'250 - 29'349.95		162.50 163.05		26.22	24.73	23.23	21.74	20.25
352'200 - 353'399		29'350 - 29'449.95		163.06 163.60		26.26	24.77	23.28	21.79	20.31
353'400 - 354'599		29'450 - 29'549.95		163.61 164.16		26.29	24.80	23.32	21.84	20.36
354'600 - 355'799		29'550 - 29'649.95		164.17 164.71		26.33	24.84	23.37	21.89	20.41
355'800 - 356'999		29'650 - 29'749.95		164.72 165.27		26.36	24.88	23.41	21.94	20.47
357'000 - 358'199		29'750 - 29'849.95		165.28 165.82		26.40	24.92	23.45	21.98	20.52
358'200 - 359'399		29'850 - 29'949.95		165.83 166.38		26.43	24.96	23.49	22.03	20.57
359'400 - 360'599		29'950 - 30'049.95		166.39 166.93		26.46	24.99	23.53	22.08	20.62
360'600 - 361'799		30'050 - 30'149.95		166.94 167.49		26.50	25.03	23.58	22.13	20.68
361'800 - 362'999		30'150 - 30'249.95		167.50 168.05		26.53	25.07	23.62	22.17	20.73
363'000 - 364'199		30'250 - 30'349.95		168.06 168.60		26.56	25.10	23.66	22.22	20.78
364'200 - 365'399		30'350 - 30'449.95		168.61 169.16		26.60	25.14	23.70	22.27	20.83
365'400 - 366'599		30'450 - 30'549.95		169.17 169.71		26.64	25.18	23.74	22.31	20.88
366'600 - 367'799		30'550 - 30'649.95		169.72 170.27		26.67	25.22	23.78	22.35	20.93
367'800 - 368'999		30'650 - 30'749.95		170.28 170.82		26.71	25.25	23.82	22.40	20.98
369'000 - 370'199		30'750 - 30'849.95		170.83 171.38		26.75	25.29	23.87	22.45	21.03
370'200 - 371'399		30'850 - 30'949.95		171.39 171.93		26.78	25.33	23.90	22.49	21.08
371'400 - 372'599		30'950 - 31'049.95		171.94 172.49		26.82	25.36	23.94	22.53	21.13
372'600 - 373'799		31'050 - 31'149.95		172.50 173.05		26.85	25.40	23.98	22.58	21.17
373'800 - 374'999		31'150 - 31'249.95		173.06 173.60		26.89	25.43	24.02	22.62	21.22
375'000 - 376'199		31'250 - 31'349.95		173.61 174.16		26.92	25.47	24.06	22.67	21.27
376'200 - 377'399		31'350 - 31'449.95		174.17 174.71		26.95	25.50	24.10	22.71	21.31
377'400 - 378'599		31'450 - 31'549.95		174.72 175.27		26.99	25.54	24.14	22.75	21.36
378'600 - 379'799		31'550 - 31'649.95		175.28 175.82		27.02	25.57	24.18	22.79	21.41
379'800 - 380'999		31'650 - 31'749.95		175.83 176.38		27.06	25.61	24.21	22.83	21.46
381'000 - 382'199		31'750 - 31'849.95		176.39 176.93		27.09	25.65	24.25	22.88	21.50
382'200 - 383'399		31'850 - 31'949.95		176.94 177.49		27.13	25.69	24.29	22.92	21.55
383'400 - 384'599		31'950 - 32'049.95		177.50 178.05		27.16	25.72	24.33	22.96	21.59
384'600 - 385'799		32'050 - 32'149.95		178.06 178.60		27.19	25.76	24.37	23.00	21.64
385'800 - 386'999		32'150 - 32'249.95		178.61 179.16		27.22	25.80	24.41	23.04	21.69
387'000 - 388'199		32'250 - 32'349.95		179.17 179.71		27.25	25.83	24.44	23.08	21.73
388'200 - 389'399		32'350 - 32'449.95		179.72 180.27		27.29	25.87	24.48	23.12	21.77
389'400 - 390'599		32'450 - 32'549.95		180.28 180.82		27.32	25.90	24.52	23.16	21.82
390'600 - 391'799		32'550 - 32'649.95		180.83 181.38		27.35	25.94	24.55	23.20	21.86
391'800 - 392'999		32'650 - 32'749.95		181.39 181.93		27.38	25.98	24.59	23.24	21.91
393'000 - 394'199		32'750 - 32'849.95		181.94 182.49		27.41	26.01	24.62	23.28	21.95
394'200 - 395'399		32'850 - 32'949.95		182.50 183.05		27.45	26.05	24.66	23.32	21.99
395'400 - 396'599		32'950 - 33'049.95		183.06 183.60		27.48	26.09	24.70	23.36	22.04
396'600 - 397'799		33'050 - 33'149.95		183.61 184.16		27.51	26.12	24.73	23.40	22.08
397'800 - 398'999		33'150 - 33'249.95		184.17 184.71		27.54	26.15	24.77	23.44	22.12
399'000 - 400'199		33'250 - 33'349.95		184.72 185.27		27.57	26.19	24.81	23.48	22.16
400'200 - 401'399		33'350 - 33'449.95		185.28 185.82		27.60	26.22	24.85	23.52	22.20
401'400 - 402'599		33'450 - 33'549.95		185.83 186.38		27.63	26.26	24.89	23.56	22.25
402'600 - 403'799		33'550 - 33'649.95		186.39 186.93		27.66	26.29	24.92	23.59	22.29
403'800 - 404'999		33'650 - 33'749.95		186.94 187.49		27.69	26.33	24.96	23.63	22.33
405'000 - 406'199		33'750 - 33'849.95		187.50 188.05		27.72	26.36	25.00	23.67	22.37
406'200 - 407'399		33'850 - 33'949.95		188.06 188.60		27.75	26.39	25.04	23.71	22.41
407'400 - 408'599		33'950 - 34'049.95		188.61 189.16		27.78	26.43	25.08	23.75	22.45
408'600 - 409'799		34'050 - 34'149.95		189.17 189.71		27.81	26.46	25.11	23.78	22.49
409'800 - 410'999		34'150 - 34'249.95		189.72 190.27		27.83	26.49	25.15	23.82	22.53
411'000 - 412'199		34'250 - 34'349.95		190.28 190.82		27.86	26.52	25.19	23.86	22.57
412'200 - 413'399		34'350 - 34'449.95		190.83 191.38		27.89	26.56	25.22	23.89	22.61
413'400 - 414'599		34'450 - 34'549.95		191.39 191.93		27.92	26.59	25.26	23.93	22.65
414'600 - 415'799		34'550 - 34'649.95		191.94 192.49		27.95	26.62	25.29	23.97	22.69
415'800 - 416'999		34'650 - 34'749.95		192.50 193.05		27.98	26.66	25.33	24.01	22.73

TRANCHES BAREMES IMPOTS A LA SOURCE 2025						TAUX BAREMES IMPOTS A LA SOURCE 2025				
Année fr.		Mois fr.		A l'heure fr.		A1	A2	A3	A4	A5
						Personne seule				
						A déterminer par l'AFC				
						%	%	%	%	%
417'000 -	418'199	34'750 -	34'849.95	193.06	193.60	28.00	26.68	25.37	24.05	22.77
418'200 -	419'399	34'850 -	34'949.95	193.61	194.16	28.03	26.72	25.40	24.09	22.81
419'400 -	420'599	34'950 -	35'049.95	194.17	194.71	28.06	26.75	25.43	24.12	22.85
420'600 -	421'799	35'050 -	35'149.95	194.72	195.27	28.09	26.78	25.47	24.16	22.89
421'800 -	422'999	35'150 -	35'249.95	195.28	195.82	28.12	26.81	25.51	24.20	22.93
423'000 -	424'199	35'250 -	35'349.95	195.83	196.38	28.14	26.84	25.54	24.24	22.96
424'200 -	425'399	35'350 -	35'449.95	196.39	196.93	28.17	26.87	25.57	24.28	23.00
425'400 -	426'599	35'450 -	35'549.95	196.94	197.49	28.20	26.90	25.61	24.32	23.04
426'600 -	427'799	35'550 -	35'649.95	197.50	198.05	28.22	26.93	25.64	24.35	23.08
427'800 -	428'999	35'650 -	35'749.95	198.06	198.60	28.25	26.96	25.68	24.39	23.11
429'000 -	430'199	35'750 -	35'849.95	198.61	199.16	28.28	26.99	25.71	24.43	23.15
430'200 -	431'399	35'850 -	35'949.95	199.17	199.71	28.30	27.02	25.74	24.46	23.19
431'400 -	432'599	35'950 -	36'049.95	199.72	200.27	28.33	27.05	25.78	24.50	23.23
432'600 -	433'799	36'050 -	36'149.95	200.28	200.82	28.35	27.08	25.81	24.54	23.26
433'800 -	434'999	36'150 -	36'249.95	200.83	201.38	28.38	27.11	25.84	24.57	23.30
435'000 -	436'199	36'250 -	36'349.95	201.39	201.93	28.41	27.14	25.88	24.61	23.35
436'200 -	437'399	36'350 -	36'449.95	201.94	202.49	28.43	27.17	25.91	24.64	23.38
437'400 -	438'599	36'450 -	36'549.95	202.50	203.05	28.46	27.20	25.94	24.68	23.42
438'600 -	439'799	36'550 -	36'649.95	203.06	203.60	28.48	27.23	25.97	24.72	23.46
439'800 -	440'999	36'650 -	36'749.95	203.61	204.16	28.51	27.25	26.00	24.75	23.50
441'000 -	442'199	36'750 -	36'849.95	204.17	204.71	28.53	27.28	26.04	24.79	23.54
442'200 -	443'399	36'850 -	36'949.95	204.72	205.27	28.56	27.31	26.07	24.82	23.58
443'400 -	444'599	36'950 -	37'049.95	205.28	205.82	28.58	27.34	26.10	24.86	23.62
444'600 -	445'799	37'050 -	37'149.95	205.83	206.38	28.61	27.37	26.13	24.89	23.65
445'800 -	446'999	37'150 -	37'249.95	206.39	206.93	28.63	27.40	26.16	24.93	23.69
447'000 -	448'199	37'250 -	37'349.95	206.94	207.49	28.65	27.42	26.19	24.96	23.73
448'200 -	449'399	37'350 -	37'449.95	207.50	208.05	28.68	27.45	26.22	25.00	23.77
449'400 -	450'599	37'450 -	37'549.95	208.06	208.60	28.70	27.48	26.25	25.03	23.80
450'600 -	451'799	37'550 -	37'649.95	208.61	209.16	28.73	27.51	26.28	25.06	23.84
451'800 -	452'999	37'650 -	37'749.95	209.17	209.71	28.75	27.53	26.31	25.10	23.88
453'000 -	454'199	37'750 -	37'849.95	209.72	210.27	28.77	27.56	26.34	25.13	23.91
454'200 -	455'399	37'850 -	37'949.95	210.28	210.82	28.80	27.59	26.37	25.16	23.95
455'400 -	456'599	37'950 -	38'049.95	210.83	211.38	28.82	27.61	26.41	25.20	23.99
456'600 -	457'799	38'050 -	38'149.95	211.39	211.93	28.84	27.64	26.43	25.23	24.02
457'800 -	458'999	38'150 -	38'249.95	211.94	212.49	28.87	27.67	26.46	25.26	24.06
459'000 -	460'199	38'250 -	38'349.95	212.50	213.05	28.89	27.69	26.49	25.29	24.10
460'200 -	461'399	38'350 -	38'449.95	213.06	213.60	28.91	27.72	26.52	25.32	24.13
461'400 -	462'599	38'450 -	38'549.95	213.61	214.16	28.94	27.74	26.55	25.36	24.17
462'600 -	463'799	38'550 -	38'649.95	214.17	214.71	28.96	27.77	26.58	25.39	24.20
463'800 -	464'999	38'650 -	38'749.95	214.72	215.27	28.98	27.79	26.61	25.42	24.23
465'000 -	466'199	38'750 -	38'849.95	215.28	215.82	29.00	27.82	26.64	25.45	24.27
466'200 -	467'399	38'850 -	38'949.95	215.83	216.38	29.03	27.84	26.66	25.48	24.30
467'400 -	468'599	38'950 -	39'049.95	216.39	216.93	29.05	27.87	26.69	25.52	24.34
468'600 -	469'799	39'050 -	39'149.95	216.94	217.49	29.07	27.90	26.72	25.55	24.37
469'800 -	470'999	39'150 -	39'249.95	217.50	218.05	29.09	27.92	26.75	25.58	24.41
471'000 -	472'199	39'250 -	39'349.95	218.06	218.60	29.11	27.95	26.78	25.61	24.44
472'200 -	473'399	39'350 -	39'449.95	218.61	219.16	29.14	27.97	26.81	25.64	24.47
473'400 -	474'599	39'450 -	39'549.95	219.17	219.71	29.16	27.99	26.83	25.67	24.51
474'600 -	475'799	39'550 -	39'649.95	219.72	220.27	29.18	28.02	26.86	25.70	24.54
475'800 -	476'999	39'650 -	39'749.95	220.28	220.82	29.20	28.05	26.89	25.73	24.58
477'000 -	478'199	39'750 -	39'849.95	220.83	221.38	29.22	28.07	26.91	25.76	24.61
478'200 -	479'399	39'850 -	39'949.95	221.39	221.93	29.24	28.09	26.94	25.79	24.64
479'400 -	480'599	39'950 -	40'049.95	221.94	222.49	29.26	28.12	26.97	25.82	24.67
480'600 -	481'799	40'050 -	40'149.95	222.50	223.05	29.29	28.14	27.00	25.85	24.70
481'800 -	482'999	40'150 -	40'249.95	223.06	223.60	29.31	28.17	27.02	25.88	24.74
483'000 -	484'199	40'250 -	40'349.95	223.61	224.16	29.33	28.19	27.05	25.91	24.77
484'200 -	485'399	40'350 -	40'449.95	224.17	224.71	29.35	28.21	27.07	25.94	24.80
485'400 -	486'599	40'450 -	40'549.95	224.72	225.27	29.37	28.24	27.10	25.97	24.83
486'600 -	487'799	40'550 -	40'649.95	225.28	225.82	29.39	28.26	27.13	26.00	24.86
487'800 -	488'999	40'650 -	40'749.95	225.83	226.38	29.41	28.28	27.15	26.02	24.90
489'000 -	490'199	40'750 -	40'849.95	226.39	226.93	29.43	28.31	27.18	26.05	24.93
490'200 -	491'399	40'850 -	40'949.95	226.94	227.49	29.45	28.33	27.20	26.08	24.96

TRANCHES BAREMES IMPOTS A LA SOURCE 2025					TAUX BAREMES IMPOTS A LA SOURCE 2025				
Année fr.	Mois fr.	A l'heure fr.			A1	A2	A3	A4	A5
					Personne seule				
					A déterminer par l'AFC				
					%	%	%	%	%
491'400 - 492'599	40'950 - 41'049.95	227.50 228.05			29.47	28.35	27.23	26.11	24.99
492'600 - 493'799	41'050 - 41'149.95	228.06 228.60			29.49	28.37	27.25	26.14	25.02
493'800 - 494'999	41'150 - 41'249.95	228.61 229.16			29.51	28.40	27.28	26.17	25.05
495'000 - 496'199	41'250 - 41'349.95	229.17 229.71			29.53	28.42	27.31	26.19	25.08
496'200 - 497'399	41'350 - 41'449.95	229.72 230.27			29.55	28.44	27.33	26.22	25.11
497'400 - 498'599	41'450 - 41'549.95	230.28 230.82			29.57	28.46	27.36	26.25	25.14
498'600 - 499'799	41'550 - 41'649.95	230.83 231.38			29.59	28.49	27.38	26.28	25.17
499'800 - 500'999	41'650 - 41'749.95	231.39 231.93			29.61	28.51	27.41	26.30	25.20
501'000 - 502'199	41'750 - 41'849.95	231.94 232.49			29.64	28.53	27.43	26.33	25.23
502'200 - 503'399	41'850 - 41'949.95	232.50 233.05			29.66	28.55	27.46	26.36	25.26
503'400 - 504'599	41'950 - 42'049.95	233.06 233.60			29.68	28.57	27.48	26.39	25.29
504'600 - 505'799	42'050 - 42'149.95	233.61 234.16			29.70	28.59	27.50	26.41	25.32
505'800 - 506'999	42'150 - 42'249.95	234.17 234.71			29.73	28.62	27.53	26.44	25.35
507'000 - 508'199	42'250 - 42'349.95	234.72 235.27			29.75	28.64	27.55	26.47	25.38
508'200 - 509'399	42'350 - 42'449.95	235.28 235.82			29.77	28.66	27.58	26.49	25.41
509'400 - 510'599	42'450 - 42'549.95	235.83 236.38			29.79	28.68	27.60	26.52	25.44
510'600 - 511'799	42'550 - 42'649.95	236.39 236.93			29.81	28.70	27.62	26.55	25.47
511'800 - 512'999	42'650 - 42'749.95	236.94 237.49			29.83	28.72	27.65	26.57	25.50
513'000 - 514'199	42'750 - 42'849.95	237.50 238.05			29.85	28.74	27.67	26.60	25.52
514'200 - 515'399	42'850 - 42'949.95	238.06 238.60			29.87	28.76	27.69	26.62	25.55
515'400 - 516'599	42'950 - 43'049.95	238.61 239.16			29.90	28.79	27.72	26.65	25.58
516'600 - 517'799	43'050 - 43'149.95	239.17 239.71			29.92	28.81	27.74	26.67	25.61
517'800 - 518'999	43'150 - 43'249.95	239.72 240.27			29.94	28.83	27.76	26.70	25.64
519'000 - 520'199	43'250 - 43'349.95	240.28 240.82			29.96	28.86	27.79	26.73	25.67
520'200 - 521'399	43'350 - 43'449.95	240.83 241.38			29.98	28.88	27.81	26.75	25.69
521'400 - 522'599	43'450 - 43'549.95	241.39 241.93			30.00	28.90	27.83	26.78	25.72
522'600 - 523'799	43'550 - 43'649.95	241.94 242.49			30.02	28.92	27.85	26.80	25.75
523'800 - 524'999	43'650 - 43'749.95	242.50 243.05			30.04	28.95	27.88	26.83	25.77
525'000 - 526'199	43'750 - 43'849.95	243.06 243.60			30.06	28.97	27.90	26.85	25.80
526'200 - 527'399	43'850 - 43'949.95	243.61 244.16			30.08	28.99	27.92	26.87	25.83
527'400 - 528'599	43'950 - 44'049.95	244.17 244.71			30.10	29.02	27.94	26.90	25.86
528'600 - 529'799	44'050 - 44'149.95	244.72 245.27			30.12	29.04	27.97	26.93	25.88
529'800 - 530'999	44'150 - 44'249.95	245.28 245.82			30.14	29.06	27.99	26.95	25.91
531'000 - 532'199	44'250 - 44'349.95	245.83 246.38			30.16	29.08	28.01	26.97	25.94
532'200 - 533'399	44'350 - 44'449.95	246.39 246.93			30.18	29.11	28.03	27.00	25.96
533'400 - 534'599	44'450 - 44'549.95	246.94 247.49			30.20	29.13	28.06	27.02	25.99
534'600 - 535'799	44'550 - 44'649.95	247.50 248.05			30.22	29.15	28.08	27.05	26.02
535'800 - 536'999	44'650 - 44'749.95	248.06 248.60			30.24	29.17	28.11	27.07	26.04
537'000 - 538'199	44'750 - 44'849.95	248.61 249.16			30.26	29.19	28.13	27.09	26.07
538'200 - 539'399	44'850 - 44'949.95	249.17 249.71			30.28	29.22	28.15	27.12	26.09
539'400 - 540'599	44'950 - 45'049.95	249.72 250.27			30.30	29.24	28.18	27.14	26.12
540'600 - 541'799	45'050 - 45'149.95	250.28 250.82			30.32	29.26	28.20	27.16	26.14
541'800 - 542'999	45'150 - 45'249.95	250.83 251.38			30.34	29.28	28.22	27.19	26.17
543'000 - 544'199	45'250 - 45'349.95	251.39 251.93			30.35	29.30	28.25	27.21	26.20
544'200 - 545'399	45'350 - 45'449.95	251.94 252.49			30.37	29.32	28.27	27.23	26.22
545'400 - 546'599	45'450 - 45'549.95	252.50 253.05			30.39	29.34	28.30	27.26	26.25
546'600 - 547'799	45'550 - 45'649.95	253.06 253.60			30.41	29.36	28.32	27.28	26.27
547'800 - 548'999	45'650 - 45'749.95	253.61 254.16			30.43	29.39	28.34	27.30	26.30
549'000 - 550'199	45'750 - 45'849.95	254.17 254.71			30.45	29.41	28.37	27.33	26.32
550'200 - 551'399	45'850 - 45'949.95	254.72 255.27			30.47	29.43	28.39	27.35	26.35
551'400 - 552'599	45'950 - 46'049.95	255.28 255.82			30.49	29.45	28.41	27.37	26.37
552'600 - 553'799	46'050 - 46'149.95	255.83 256.38			30.50	29.47	28.43	27.40	26.39
553'800 - 554'999	46'150 - 46'249.95	256.39 256.93			30.52	29.49	28.46	27.42	26.42
555'000 - 556'199	46'250 - 46'349.95	256.94 257.49			30.54	29.51	28.48	27.45	26.44
556'200 - 557'399	46'350 - 46'449.95	257.50 258.05			30.56	29.53	28.50	27.47	26.47
557'400 - 558'599	46'450 - 46'549.95	258.06 258.60			30.58	29.55	28.52	27.50	26.49
558'600 - 559'799	46'550 - 46'649.95	258.61 259.16			30.59	29.57	28.55	27.52	26.52
559'800 - 560'999	46'650 - 46'749.95	259.17 259.71			30.61	29.59	28.57	27.55	26.54
561'000 - 562'199	46'750 - 46'849.95	259.72 260.27			30.63	29.61	28.59	27.57	26.56
562'200 - 563'399	46'850 - 46'949.95	260.28 260.82			30.65	29.63	28.61	27.60	26.59
563'400 - 564'599	46'950 - 47'049.95	260.83 261.38			30.66	29.65	28.63	27.62	26.61
564'600 - 565'799	47'050 - 47'149.95	261.39 261.93			30.68	29.67	28.66	27.64	26.64

TRANCHES BAREMES IMPOTS A LA SOURCE 2025						TAUX BAREMES IMPOTS A LA SOURCE 2025				
Année fr.	Mois fr.	A l'heure fr.	A1	A2	A3	A4	A5			
			Personne seule							
			A déterminer par l'AFC							
			%	%	%	%	%			
565'800 - 566'999	47'150 - 47'249.95	261.94 262.49	30.70	29.69	28.68	27.67	26.66			
567'000 - 568'199	47'250 - 47'349.95	262.50 263.05	30.72	29.71	28.70	27.69	26.68			
568'200 - 569'399	47'350 - 47'449.95	263.06 263.60	30.74	29.73	28.72	27.71	26.71			
569'400 - 570'599	47'450 - 47'549.95	263.61 264.16	30.75	29.75	28.74	27.74	26.73			
570'600 - 571'799	47'550 - 47'649.95	264.17 264.71	30.77	29.77	28.76	27.76	26.76			
571'800 - 572'999	47'650 - 47'749.95	264.72 265.27	30.79	29.79	28.79	27.79	26.79			
573'000 - 574'199	47'750 - 47'849.95	265.28 265.82	30.80	29.80	28.81	27.81	26.81			
574'200 - 575'399	47'850 - 47'949.95	265.83 266.38	30.82	29.82	28.83	27.83	26.84			
575'400 - 576'599	47'950 - 48'049.95	266.39 266.93	30.84	29.84	28.85	27.86	26.86			
576'600 - 577'799	48'050 - 48'149.95	266.94 267.49	30.85	29.86	28.87	27.88	26.88			
577'800 - 578'999	48'150 - 48'249.95	267.50 268.05	30.87	29.88	28.89	27.90	26.91			
579'000 - 580'199	48'250 - 48'349.95	268.06 268.60	30.89	29.90	28.91	27.92	26.94			
580'200 - 582'599	48'350 - 48'549.95	268.61 269.71	30.91	29.93	28.94	27.96	26.97			
582'600 - 584'999	48'550 - 48'749.95	269.72 270.82	30.95	29.97	28.98	28.00	27.02			
585'000 - 587'399	48'750 - 48'949.95	270.83 271.93	30.98	30.00	29.02	28.05	27.07			
587'400 - 589'799	48'950 - 49'149.95	271.94 273.05	31.01	30.04	29.06	28.09	27.12			
589'800 - 592'199	49'150 - 49'349.95	273.06 274.16	31.04	30.07	29.11	28.14	27.17			
592'200 - 594'599	49'350 - 49'549.95	274.17 275.27	31.07	30.11	29.14	28.18	27.21			
594'600 - 596'999	49'550 - 49'749.95	275.28 276.38	31.11	30.14	29.18	28.22	27.26			
597'000 - 599'399	49'750 - 49'949.95	276.39 277.49	31.14	30.18	29.22	28.26	27.31			
599'400 - 601'799	49'950 - 50'149.95	277.50 278.60	31.17	30.22	29.26	28.31	27.36			
601'800 - 604'199	50'150 - 50'349.95	278.61 279.71	31.20	30.25	29.30	28.35	27.40			
604'200 - 606'599	50'350 - 50'549.95	279.72 280.82	31.23	30.28	29.34	28.39	27.45			
606'600 - 608'999	50'550 - 50'749.95	280.83 281.93	31.26	30.32	29.38	28.44	27.49			
609'000 - 611'399	50'750 - 50'949.95	281.94 283.05	31.29	30.35	29.41	28.48	27.54			
611'400 - 613'799	50'950 - 51'149.95	283.06 284.16	31.32	30.39	29.45	28.52	27.58			
613'800 - 616'199	51'150 - 51'349.95	284.17 285.27	31.35	30.42	29.49	28.56	27.63			
616'200 - 618'599	51'350 - 51'549.95	285.28 286.38	31.38	30.45	29.53	28.60	27.67			
618'600 - 620'999	51'550 - 51'749.95	286.39 287.49	31.41	30.49	29.56	28.64	27.71			
621'000 - 623'399	51'750 - 51'949.95	287.50 288.60	31.44	30.52	29.60	28.68	27.76			
623'400 - 625'799	51'950 - 52'149.95	288.61 289.71	31.47	30.55	29.63	28.72	27.80			
625'800 - 628'199	52'150 - 52'349.95	289.72 290.82	31.50	30.58	29.67	28.76	27.84			
628'200 - 630'599	52'350 - 52'549.95	290.83 291.93	31.52	30.61	29.70	28.79	27.88			
630'600 - 632'999	52'550 - 52'749.95	291.94 293.05	31.55	30.65	29.74	28.83	27.93			
633'000 - 635'399	52'750 - 52'949.95	293.06 294.16	31.58	30.68	29.78	28.87	27.97			
635'400 - 637'799	52'950 - 53'149.95	294.17 295.27	31.61	30.71	29.81	28.91	28.01			
637'800 - 640'199	53'150 - 53'349.95	295.28 296.38	31.64	30.74	29.84	28.95	28.05			
640'200 - 642'599	53'350 - 53'549.95	296.39 297.49	31.66	30.77	29.88	28.99	28.09			
642'600 - 644'999	53'550 - 53'749.95	297.50 298.60	31.69	30.80	29.91	29.02	28.13			
645'000 - 647'399	53'750 - 53'949.95	298.61 299.71	31.72	30.83	29.94	29.06	28.17			
647'400 - 649'799	53'950 - 54'149.95	299.72 300.82	31.74	30.86	29.98	29.09	28.21			
649'800 - 652'199	54'150 - 54'349.95	300.83 301.93	31.77	30.89	30.01	29.13	28.25			
652'200 - 654'599	54'350 - 54'549.95	301.94 303.05	31.80	30.92	30.04	29.17	28.29			
654'600 - 656'999	54'550 - 54'749.95	303.06 304.16	31.82	30.95	30.08	29.20	28.33			
657'000 - 659'399	54'750 - 54'949.95	304.17 305.27	31.85	30.98	30.11	29.24	28.37			
659'400 - 661'799	54'950 - 55'149.95	305.28 306.38	31.87	31.01	30.14	29.27	28.41			
661'800 - 664'199	55'150 - 55'349.95	306.39 307.49	31.90	31.04	30.17	29.31	28.44			
664'200 - 666'599	55'350 - 55'549.95	307.50 308.60	31.92	31.06	30.20	29.34	28.48			
666'600 - 668'999	55'550 - 55'749.95	308.61 309.71	31.95	31.09	30.24	29.38	28.52			
669'000 - 671'399	55'750 - 55'949.95	309.72 310.82	31.98	31.12	30.27	29.41	28.56			
671'400 - 673'799	55'950 - 56'149.95	310.83 311.93	32.00	31.15	30.30	29.45	28.59			
673'800 - 676'199	56'150 - 56'349.95	311.94 313.05	32.02	31.18	30.33	29.48	28.63			
676'200 - 678'599	56'350 - 56'549.95	313.06 314.16	32.05	31.20	30.36	29.51	28.67			
678'600 - 680'999	56'550 - 56'749.95	314.17 315.27	32.07	31.23	30.39	29.55	28.70			
681'000 - 683'399	56'750 - 56'949.95	315.28 316.38	32.10	31.26	30.42	29.58	28.74			
683'400 - 685'799	56'950 - 57'149.95	316.39 317.49	32.12	31.29	30.45	29.61	28.78			
685'800 - 688'199	57'150 - 57'349.95	317.50 318.60	32.15	31.31	30.48	29.65	28.81			
688'200 - 690'599	57'350 - 57'549.95	318.61 319.71	32.17	31.34	30.51	29.68	28.85			
690'600 - 692'999	57'550 - 57'749.95	319.72 320.82	32.19	31.36	30.54	29.71	28.88			
693'000 - 695'399	57'750 - 57'949.95	320.83 321.93	32.22	31.39	30.57	29.74	28.92			
695'400 - 697'799	57'950 - 58'149.95	321.94 323.05	32.24	31.42	30.60	29.77	28.95			
697'800 - 700'199	58'150 - 58'349.95	323.06 324.16	32.26	31.44	30.62	29.80	28.98			

TRANCHES BAREMES IMPOTS A LA SOURCE 2025						TAUX BAREMES IMPOTS A LA SOURCE 2025				
Année fr.	Mois fr.	A l'heure fr.	A1					A2		
			Personne seule					A3		
			A déterminer par l'AFC					A4		
			%	%	%	%	%	%	%	%
700'200 - 702'599	58'350 - 58'549.95	324.17 325.27	32.29	31.47	30.65	29.84	29.02			
702'600 - 704'999	58'550 - 58'749.95	325.28 326.38	32.31	31.49	30.68	29.87	29.05			
705'000 - 707'399	58'750 - 58'949.95	326.39 327.49	32.33	31.52	30.71	29.90	29.09			
707'400 - 709'799	58'950 - 59'149.95	327.50 328.60	32.35	31.54	30.74	29.93	29.12			
709'800 - 712'199	59'150 - 59'349.95	328.61 329.71	32.38	31.57	30.76	29.96	29.15			
712'200 - 714'599	59'350 - 59'549.95	329.72 330.82	32.40	31.59	30.79	29.99	29.19			
714'600 - 716'999	59'550 - 59'749.95	330.83 331.93	32.42	31.62	30.82	30.02	29.22			
717'000 - 719'399	59'750 - 59'949.95	331.94 333.05	32.44	31.64	30.85	30.05	29.25			
719'400 - 721'799	59'950 - 60'149.95	333.06 334.16	32.46	31.67	30.87	30.08	29.28			
721'800 - 724'199	60'150 - 60'349.95	334.17 335.27	32.48	31.69	30.90	30.11	29.32			
724'200 - 726'599	60'350 - 60'549.95	335.28 336.38	32.50	31.71	30.93	30.14	29.35			
726'600 - 728'999	60'550 - 60'749.95	336.39 337.49	32.53	31.74	30.95	30.17	29.38			
729'000 - 731'399	60'750 - 60'949.95	337.50 338.60	32.55	31.76	30.98	30.19	29.41			
731'400 - 733'799	60'950 - 61'149.95	338.61 339.71	32.57	31.79	31.00	30.22	29.44			
733'800 - 736'199	61'150 - 61'349.95	339.72 340.82	32.59	31.81	31.03	30.25	29.47			
736'200 - 738'599	61'350 - 61'549.95	340.83 341.93	32.61	31.83	31.06	30.28	29.50			
738'600 - 740'999	61'550 - 61'749.95	341.94 343.05	32.63	31.86	31.08	30.31	29.53			
741'000 - 743'399	61'750 - 61'949.95	343.06 344.16	32.65	31.88	31.11	30.34	29.56			
743'400 - 745'799	61'950 - 62'149.95	344.17 345.27	32.67	31.90	31.13	30.36	29.60			
745'800 - 748'199	62'150 - 62'349.95	345.28 346.38	32.69	31.92	31.16	30.39	29.62			
748'200 - 750'599	62'350 - 62'549.95	346.39 347.49	32.71	31.95	31.18	30.42	29.65			
750'600 - 752'999	62'550 - 62'749.95	347.50 348.60	32.73	31.97	31.21	30.44	29.68			
753'000 - 755'399	62'750 - 62'949.95	348.61 349.71	32.75	31.99	31.23	30.47	29.71			
755'400 - 757'799	62'950 - 63'149.95	349.72 350.82	32.77	32.01	31.26	30.50	29.74			
757'800 - 760'199	63'150 - 63'349.95	350.83 351.93	32.79	32.03	31.28	30.53	29.77			
760'200 - 762'599	63'350 - 63'549.95	351.94 353.05	32.81	32.06	31.31	30.55	29.80			
762'600 - 764'999	63'550 - 63'749.95	353.06 354.16	32.83	32.08	31.33	30.58	29.83			
765'000 - 767'399	63'750 - 63'949.95	354.17 355.27	32.85	32.10	31.35	30.60	29.86			
767'400 - 769'799	63'950 - 64'149.95	355.28 356.38	32.87	32.12	31.38	30.63	29.89			
769'800 - 772'199	64'150 - 64'349.95	356.39 357.49	32.89	32.14	31.40	30.66	29.91			
772'200 - 774'599	64'350 - 64'549.95	357.50 358.60	32.91	32.16	31.42	30.68	29.94			
774'600 - 776'999	64'550 - 64'749.95	358.61 359.71	32.93	32.18	31.45	30.71	29.97			
777'000 - 779'399	64'750 - 64'949.95	359.72 360.82	32.95	32.21	31.47	30.73	30.00			
779'400 - 781'799	64'950 - 65'149.95	360.83 361.93	32.97	32.23	31.49	30.76	30.03			
781'800 - 784'199	65'150 - 65'349.95	361.94 363.05	32.99	32.25	31.52	30.78	30.05			
784'200 - 786'599	65'350 - 65'549.95	363.06 364.16	33.01	32.27	31.54	30.81	30.08			
786'600 - 788'999	65'550 - 65'749.95	364.17 365.27	33.03	32.29	31.56	30.83	30.11			
789'000 - 791'399	65'750 - 65'949.95	365.28 366.38	33.05	32.32	31.58	30.86	30.13			
791'400 - 793'799	65'950 - 66'149.95	366.39 367.49	33.07	32.34	31.60	30.88	30.16			
793'800 - 796'199	66'150 - 66'349.95	367.50 368.60	33.09	32.36	31.63	30.91	30.19			
796'200 - 798'599	66'350 - 66'549.95	368.61 369.71	33.11	32.38	31.65	30.93	30.21			
798'600 - 800'999	66'550 - 66'749.95	369.72 370.82	33.13	32.40	31.67	30.95	30.24			
801'000 - 803'399	66'750 - 66'949.95	370.83 371.93	33.15	32.42	31.70	30.98	30.26			
803'400 - 805'799	66'950 - 67'149.95	371.94 373.05	33.17	32.45	31.72	31.00	30.29			
805'800 - 808'199	67'150 - 67'349.95	373.06 374.16	33.19	32.47	31.74	31.03	30.32			
808'200 - 810'599	67'350 - 67'549.95	374.17 375.27	33.21	32.49	31.77	31.05	30.34			
810'600 - 812'999	67'550 - 67'749.95	375.28 376.38	33.23	32.51	31.79	31.07	30.37			
813'000 - 815'399	67'750 - 67'949.95	376.39 377.49	33.25	32.53	31.81	31.10	30.39			
815'400 - 817'799	67'950 - 68'149.95	377.50 378.60	33.26	32.55	31.83	31.12	30.42			
817'800 - 820'199	68'150 - 68'349.95	378.61 379.71	33.28	32.57	31.86	31.14	30.44			
820'200 - 822'599	68'350 - 68'549.95	379.72 380.82	33.30	32.59	31.88	31.17	30.47			
822'600 - 824'999	68'550 - 68'749.95	380.83 381.93	33.32	32.61	31.90	31.19	30.49			
825'000 - 827'399	68'750 - 68'949.95	381.94 383.05	33.34	32.63	31.92	31.22	30.52			
827'400 - 829'799	68'950 - 69'149.95	383.06 384.16	33.35	32.65	31.95	31.24	30.54			
829'800 - 832'199	69'150 - 69'349.95	384.17 385.27	33.37	32.67	31.97	31.27	30.57			
832'200 - 834'599	69'350 - 69'549.95	385.28 386.38	33.39	32.69	31.99	31.29	30.59			
834'600 - 836'999	69'550 - 69'749.95	386.39 387.49	33.41	32.71	32.01	31.31	30.62			
837'000 - 839'399	69'750 - 69'949.95	387.50 388.60	33.43	32.73	32.03	31.34	30.64			
839'400 - 841'799	69'950 - 70'149.95	388.61 389.71	33.44	32.75	32.06	31.36	30.67			
841'800 - 844'199	70'150 - 70'349.95	389.72 390.82	33.46	32.77	32.08	31.38	30.69			
844'200 - 846'599	70'350 - 70'549.95	390.83 391.93	33.48	32.79	32.10	31.41	30.72			
846'600 - 848'999	70'550 - 70'749.95	391.94 393.05	33.50	32.81	32.12	31.43	30.74			

TRANCHES BAREMES IMPOTS A LA SOURCE 2025						TAUX BAREMES IMPOTS A LA SOURCE 2025				
Année fr.		Mois fr.		A l'heure fr.		A1	A2	A3	A4	A5
						Personne seule				
						A déterminer par l'AFC				
						%	%	%	%	%
849'000 -	851'399	70'750 -	70'949.95	393.06	394.16	33.51	32.83	32.14	31.45	30.77
851'400 -	853'799	70'950 -	71'149.95	394.17	395.27	33.53	32.84	32.16	31.48	30.79
853'800 -	856'199	71'150 -	71'349.95	395.28	396.38	33.55	32.86	32.18	31.50	30.82
856'200 -	858'599	71'350 -	71'549.95	396.39	397.49	33.56	32.88	32.20	31.52	30.84
858'600 -	860'999	71'550 -	71'749.95	397.50	398.60	33.58	32.90	32.22	31.54	30.87
861'000 -	863'399	71'750 -	71'949.95	398.61	399.71	33.60	32.92	32.24	31.57	30.89
863'400 -	865'799	71'950 -	72'149.95	399.72	400.82	33.61	32.94	32.26	31.59	30.91
865'800 -	868'199	72'150 -	72'349.95	400.83	401.93	33.63	32.96	32.28	31.61	30.94
868'200 -	870'599	72'350 -	72'549.95	401.94	403.05	33.65	32.97	32.30	31.63	30.96
870'600 -	872'999	72'550 -	72'749.95	403.06	404.16	33.66	32.99	32.32	31.65	30.98
873'000 -	875'399	72'750 -	72'949.95	404.17	405.27	33.68	33.01	32.34	31.68	31.01
875'400 -	877'799	72'950 -	73'149.95	405.28	406.38	33.69	33.03	32.36	31.70	31.03
877'800 -	880'199	73'150 -	73'349.95	406.39	407.49	33.71	33.05	32.38	31.72	31.05
880'200 -	882'599	73'350 -	73'549.95	407.50	408.60	33.73	33.06	32.40	31.74	31.08
882'600 -	884'999	73'550 -	73'749.95	408.61	409.71	33.74	33.08	32.42	31.76	31.10
885'000 -	887'399	73'750 -	73'949.95	409.72	410.82	33.76	33.10	32.44	31.78	31.12
887'400 -	889'799	73'950 -	74'149.95	410.83	411.93	33.77	33.12	32.46	31.80	31.15
889'800 -	892'199	74'150 -	74'349.95	411.94	413.05	33.79	33.13	32.48	31.82	31.17
892'200 -	894'599	74'350 -	74'549.95	413.06	414.16	33.80	33.15	32.50	31.85	31.19
894'600 -	896'999	74'550 -	74'749.95	414.17	415.27	33.82	33.17	32.52	31.87	31.21
897'000 -	899'399	74'750 -	74'949.95	415.28	416.38	33.84	33.19	32.54	31.89	31.24
899'400 -	901'799	74'950 -	75'149.95	416.39	417.49	33.85	33.20	32.55	31.91	31.26
901'800 -	904'199	75'150 -	75'349.95	417.50	418.60	33.87	33.22	32.57	31.93	31.28
904'200 -	906'599	75'350 -	75'549.95	418.61	419.71	33.88	33.24	32.59	31.95	31.30
906'600 -	908'999	75'550 -	75'749.95	419.72	420.82	33.90	33.25	32.61	31.97	31.33
909'000 -	911'399	75'750 -	75'949.95	420.83	421.93	33.92	33.28	32.64	32.00	31.36
911'400 -	913'799	75'950 -	76'149.95	421.94	423.05	33.94	33.30	32.66	32.02	31.38
913'800 -	916'199	76'150 -	76'349.95	423.06	424.16	33.96	33.32	32.69	32.05	31.41
916'200 -	918'599	76'350 -	76'549.95	424.17	425.27	33.98	33.35	32.71	32.08	31.44
918'600 -	920'999	76'550 -	76'749.95	425.28	426.38	34.00	33.37	32.74	32.10	31.47
921'000 -	923'399	76'750 -	76'949.95	426.39	427.49	34.02	33.39	32.76	32.13	31.50
923'400 -	925'799	76'950 -	77'149.95	427.50	428.60	34.04	33.42	32.79	32.16	31.52
925'800 -	928'199	77'150 -	77'349.95	428.61	429.71	34.05	33.44	32.81	32.18	31.55
928'200 -	930'599	77'350 -	77'549.95	429.72	430.82	34.07	33.46	32.84	32.21	31.58
930'600 -	932'999	77'550 -	77'749.95	430.83	431.93	34.09	33.47	32.86	32.23	31.61
933'000 -	935'399	77'750 -	77'949.95	431.94	433.05	34.10	33.49	32.88	32.26	31.63
935'400 -	937'799	77'950 -	78'149.95	433.06	434.16	34.12	33.51	32.90	32.29	31.66
937'800 -	940'199	78'150 -	78'349.95	434.17	435.27	34.14	33.53	32.92	32.31	31.69
940'200 -	942'599	78'350 -	78'549.95	435.28	436.38	34.15	33.55	32.94	32.33	31.72
942'600 -	944'999	78'550 -	78'749.95	436.39	437.49	34.17	33.57	32.96	32.36	31.74
945'000 -	947'399	78'750 -	78'949.95	437.50	438.60	34.19	33.58	32.98	32.38	31.77
947'400 -	949'799	78'950 -	79'149.95	438.61	439.71	34.20	33.60	33.00	32.40	31.80
949'800 -	952'199	79'150 -	79'349.95	439.72	440.82	34.22	33.62	33.02	32.42	31.82
952'200 -	954'599	79'350 -	79'549.95	440.83	441.93	34.23	33.64	33.04	32.44	31.84
954'600 -	956'999	79'550 -	79'749.95	441.94	443.05	34.25	33.65	33.06	32.46	31.86
957'000 -	959'399	79'750 -	79'949.95	443.06	444.16	34.27	33.67	33.08	32.48	31.88
959'400 -	961'799	79'950 -	80'149.95	444.17	445.27	34.28	33.69	33.09	32.50	31.91
961'800 -	964'199	80'150 -	80'349.95	445.28	446.38	34.30	33.71	33.11	32.52	31.93
964'200 -	966'599	80'350 -	80'549.95	446.39	447.49	34.31	33.72	33.13	32.54	31.95
966'600 -	968'999	80'550 -	80'749.95	447.50	448.60	34.33	33.74	33.15	32.56	31.97
969'000 -	971'399	80'750 -	80'949.95	448.61	449.71	34.35	33.76	33.17	32.58	31.99
971'400 -	973'799	80'950 -	81'149.95	449.72	450.82	34.36	33.77	33.19	32.60	32.01
973'800 -	976'199	81'150 -	81'349.95	450.83	451.93	34.38	33.79	33.21	32.62	32.03
976'200 -	978'599	81'350 -	81'549.95	451.94	453.05	34.39	33.81	33.22	32.64	32.06
978'600 -	980'999	81'550 -	81'749.95	453.06	454.16	34.41	33.82	33.24	32.66	32.08
981'000 -	983'399	81'750 -	81'949.95	454.17	455.27	34.42	33.84	33.26	32.68	32.10
983'400 -	985'799	81'950 -	82'149.95	455.28	456.38	34.44	33.86	33.28	32.70	32.12
985'800 -	988'199	82'150 -	82'349.95	456.39	457.49	34.45	33.87	33.30	32.72	32.14
988'200 -	990'599	82'350 -	82'549.95	457.50	458.60	34.47	33.89	33.31	32.74	32.16
990'600 -	992'999	82'550 -	82'749.95	458.61	459.71	34.48	33.91	33.33	32.76	32.18
993'000 -	995'399	82'750 -	82'949.95	459.72	460.82	34.50	33.92	33.35	32.77	32.20
995'400 -	997'799	82'950 -	83'149.95	460.83	461.93	34.51	33.94	33.37	32.79	32.22

TRANCHES BAREMES IMPOTS A LA SOURCE 2025						TAUX BAREMES IMPOTS A LA SOURCE 2025				
Année fr.	Mois fr.	A l'heure fr.	A1	A2	A3	A4	A5			
			Personne seule							
			A déterminer par l'AFC							
			%	%	%	%	%			
997'800 - 1'000'199	83'150 - 83'349.95	461.94 463.05	34.53	33.95	33.38	32.81	32.24			
1'000'200 - 1'002'599	83'350 - 83'549.95	463.06 464.16	34.54	33.97	33.40	32.83	32.26			
1'002'600 - 1'004'999	83'550 - 83'749.95	464.17 465.27	34.56	33.99	33.42	32.85	32.28			
1'005'000 - 1'007'399	83'750 - 83'949.95	465.28 466.38	34.57	34.00	33.44	32.87	32.30			
1'007'400 - 1'009'799	83'950 - 84'149.95	466.39 467.49	34.58	34.02	33.45	32.89	32.32			
1'009'800 - 1'012'199	84'150 - 84'349.95	467.50 468.60	34.60	34.03	33.47	32.90	32.34			
1'012'200 - 1'014'599	84'350 - 84'549.95	468.61 469.71	34.61	34.05	33.49	32.92	32.36			
1'014'600 - 1'016'999	84'550 - 84'749.95	469.72 470.82	34.63	34.06	33.50	32.94	32.38			
1'017'000 - 1'019'399	84'750 - 84'949.95	470.83 471.93	34.64	34.08	33.52	32.96	32.40			
1'019'400 - 1'021'799	84'950 - 85'149.95	471.94 473.05	34.66	34.10	33.54	32.98	32.42			
1'021'800 - 1'024'199	85'150 - 85'349.95	473.06 474.16	34.67	34.11	33.55	33.00	32.44			
1'024'200 - 1'026'599	85'350 - 85'549.95	474.17 475.27	34.68	34.13	33.57	33.01	32.46			
1'026'600 - 1'028'999	85'550 - 85'749.95	475.28 476.38	34.70	34.14	33.59	33.03	32.48			
1'029'000 - 1'031'399	85'750 - 85'949.95	476.39 477.49	34.71	34.16	33.60	33.05	32.50			
1'031'400 - 1'033'799	85'950 - 86'149.95	477.50 478.60	34.72	34.17	33.62	33.07	32.51			
1'033'800 - 1'036'199	86'150 - 86'349.95	478.61 479.71	34.74	34.19	33.64	33.08	32.53			
1'036'200 - 1'038'599	86'350 - 86'549.95	479.72 480.82	34.75	34.20	33.65	33.10	32.55			
1'038'600 - 1'040'999	86'550 - 86'749.95	480.83 481.93	34.77	34.22	33.67	33.12	32.57			
1'041'000 - 1'043'399	86'750 - 86'949.95	481.94 483.05	34.78	34.23	33.68	33.14	32.59			
1'043'400 - 1'045'799	86'950 - 87'149.95	483.06 484.16	34.79	34.25	33.70	33.15	32.61			
1'045'800 - 1'048'199	87'150 - 87'349.95	484.17 485.27	34.81	34.26	33.72	33.17	32.63			
1'048'200 - 1'050'599	87'350 - 87'549.95	485.28 486.38	34.82	34.28	33.73	33.19	32.64			
1'050'600 - 1'052'999	87'550 - 87'749.95	486.39 487.49	34.83	34.29	33.75	33.20	32.66			
1'053'000 - 1'055'399	87'750 - 87'949.95	487.50 488.60	34.85	34.30	33.76	33.22	32.68			
1'055'400 - 1'057'799	87'950 - 88'149.95	488.61 489.71	34.86	34.32	33.78	33.24	32.70			
1'057'800 - 1'060'199	88'150 - 88'349.95	489.72 490.82	34.87	34.33	33.79	33.25	32.72			
1'060'200 - 1'062'599	88'350 - 88'549.95	490.83 491.93	34.88	34.35	33.81	33.27	32.73			
1'062'600 - 1'064'999	88'550 - 88'749.95	491.94 493.05	34.90	34.36	33.82	33.29	32.75			
1'065'000 - 1'067'399	88'750 - 88'949.95	493.06 494.16	34.91	34.38	33.84	33.30	32.77			
1'067'400 - 1'069'799	88'950 - 89'149.95	494.17 495.27	34.92	34.39	33.85	33.32	32.79			
1'069'800 - 1'072'199	89'150 - 89'349.95	495.28 496.38	34.94	34.40	33.87	33.34	32.80			
1'072'200 - 1'074'599	89'350 - 89'549.95	496.39 497.49	34.95	34.42	33.89	33.35	32.82			
1'074'600 - 1'076'999	89'550 - 89'749.95	497.50 498.60	34.96	34.43	33.90	33.37	32.84			
1'077'000 - 1'079'399	89'750 - 89'949.95	498.61 499.71	34.97	34.44	33.91	33.39	32.86			
1'079'400 - 1'081'799	89'950 - 90'149.95	499.72 500.82	34.99	34.46	33.93	33.40	32.87			
1'081'800 - 1'084'199	90'150 - 90'349.95	500.83 501.93	35.00	34.47	33.95	33.42	32.89			
1'084'200 - 1'086'599	90'350 - 90'549.95	501.94 503.05	35.01	34.49	33.96	33.43	32.91			
1'086'600 - 1'088'999	90'550 - 90'749.95	503.06 504.16	35.02	34.50	33.97	33.45	32.93			
1'089'000 - 1'091'399	90'750 - 90'949.95	504.17 505.27	35.04	34.51	33.99	33.47	32.94			
1'091'400 - 1'093'799	90'950 - 91'149.95	505.28 506.38	35.05	34.53	34.00	33.48	32.96			
1'093'800 - 1'096'199	91'150 - 91'349.95	506.39 507.49	35.06	34.54	34.02	33.50	32.98			
1'096'200 - 1'098'599	91'350 - 91'549.95	507.50 508.60	35.07	34.55	34.03	33.51	32.99			
1'098'600 - 1'100'999	91'550 - 91'749.95	508.61 509.71	35.08	34.57	34.05	33.53	33.01			
1'101'000 - 1'103'399	91'750 - 91'949.95	509.72 510.82	35.10	34.58	34.06	33.54	33.03			
1'103'400 - 1'105'799	91'950 - 92'149.95	510.83 511.93	35.11	34.59	34.08	33.56	33.04			
1'105'800 - 1'108'199	92'150 - 92'349.95	511.94 513.05	35.12	34.61	34.09	33.57	33.06			
1'108'200 - 1'110'599	92'350 - 92'549.95	513.06 514.16	35.13	34.62	34.10	33.59	33.08			
1'110'600 - 1'112'999	92'550 - 92'749.95	514.17 515.27	35.14	34.63	34.12	33.60	33.09			
1'113'000 - 1'115'399	92'750 - 92'949.95	515.28 516.38	35.16	34.64	34.13	33.62	33.11			
1'115'400 - 1'117'799	92'950 - 93'149.95	516.39 517.49	35.17	34.66	34.15	33.63	33.12			
1'117'800 - 1'120'199	93'150 - 93'349.95	517.50 518.60	35.18	34.67	34.16	33.65	33.14			
1'120'200 - 1'122'599	93'350 - 93'549.95	518.61 519.71	35.19	34.68	34.17	33.66	33.16			
1'122'600 - 1'124'999	93'550 - 93'749.95	519.72 520.82	35.20	34.70	34.19	33.68	33.17			
1'125'000 - 1'127'399	93'750 - 93'949.95	520.83 521.93	35.21	34.71	34.20	33.69	33.19			
1'127'400 - 1'129'799	93'950 - 94'149.95	521.94 523.05	35.23	34.72	34.21	33.71	33.20			
1'129'800 - 1'132'199	94'150 - 94'349.95	523.06 524.16	35.24	34.73	34.23	33.72	33.22			
1'132'200 - 1'134'599	94'350 - 94'549.95	524.17 525.27	35.25	34.75	34.24	33.74	33.23			
1'134'600 - 1'136'999	94'550 - 94'749.95	525.28 526.38	35.26	34.76	34.25	33.75	33.25			
1'137'000 - 1'139'399	94'750 - 94'949.95	526.39 527.49	35.27	34.77	34.27	33.77	33.27			
1'139'400 - 1'141'799	94'950 - 95'149.95	527.50 528.60	35.28	34.78	34.28	33.78	33.28			
1'141'800 - 1'144'199	95'150 - 95'349.95	528.61 529.71	35.29	34.79	34.30	33.80	33.30			
1'144'200 - 1'146'599	95'350 - 95'549.95	529.72 530.82	35.30	34.81	34.31	33.81	33.31			

TRANCHES BAREMES IMPOTS A LA SOURCE 2025					TAUX BAREMES IMPOTS A LA SOURCE 2025				
Année fr.	Mois fr.	A l'heure fr.			A1	A2	A3	A4	A5
					Personne seule				
					A déterminer par l'AFC				
					%	%	%	%	%
1'146'600 - 1'148'999	95'550 - 95'749.95	530.83	531.93		35.32	34.82	34.32	33.82	33.33
1'149'000 - 1'151'399	95'750 - 95'949.95	531.94	533.05		35.33	34.83	34.34	33.84	33.34
1'151'400 - 1'153'799	95'950 - 96'149.95	533.06	534.16		35.34	34.84	34.35	33.85	33.36
1'153'800 - 1'156'199	96'150 - 96'349.95	534.17	535.27		35.35	34.85	34.36	33.87	33.37
1'156'200 - 1'158'599	96'350 - 96'549.95	535.28	536.38		35.36	34.87	34.37	33.88	33.39
1'158'600 - 1'160'999	96'550 - 96'749.95	536.39	537.49		35.37	34.88	34.39	33.90	33.40
1'161'000 - 1'163'399	96'750 - 96'949.95	537.50	538.60		35.38	34.89	34.40	33.91	33.42
1'163'400 - 1'165'799	96'950 - 97'149.95	538.61	539.71		35.39	34.90	34.41	33.92	33.43
1'165'800 - 1'168'199	97'150 - 97'349.95	539.72	540.82		35.40	34.91	34.43	33.94	33.45
1'168'200 - 1'170'599	97'350 - 97'549.95	540.83	541.93		35.41	34.93	34.44	33.95	33.46
1'170'600 - 1'172'999	97'550 - 97'749.95	541.94	543.05		35.42	34.94	34.45	33.96	33.48
1'173'000 - 1'175'399	97'750 - 97'949.95	543.06	544.16		35.44	34.95	34.46	33.98	33.49
1'175'400 - 1'177'799	97'950 - 98'149.95	544.17	545.27		35.45	34.96	34.48	33.99	33.51
1'177'800 - 1'180'199	98'150 - 98'349.95	545.28	546.38		35.46	34.97	34.49	34.00	33.52
1'180'200 - 1'182'599	98'350 - 98'549.95	546.39	547.49		35.47	34.98	34.50	34.02	33.53
1'182'600 - 1'184'999	98'550 - 98'749.95	547.50	548.60		35.48	35.00	34.51	34.03	33.55
1'185'000 - 1'187'399	98'750 - 98'949.95	548.61	549.71		35.49	35.01	34.53	34.04	33.56
1'187'400 - 1'189'799	98'950 - 99'149.95	549.72	550.82		35.50	35.02	34.54	34.06	33.58
1'189'800 - 1'192'199	99'150 - 99'349.95	550.83	551.93		35.51	35.03	34.55	34.07	33.59
1'192'200 - 1'194'599	99'350 - 99'549.95	551.94	553.05		35.52	35.04	34.56	34.08	33.61
1'194'600 - 1'196'999	99'550 - 99'749.95	553.06	554.16		35.53	35.05	34.57	34.10	33.62
1'197'000 - 1'199'399	99'750 - 99'949.95	554.17	555.27		35.54	35.06	34.59	34.11	33.63
1'199'400 - 1'201'799	99'950 - 100'149.95	555.28	556.38		35.55	35.07	34.60	34.12	33.65
1'201'800 - 1'204'199	100'150 - 100'349.95	556.39	557.49		35.56	35.09	34.61	34.14	33.66
1'204'200 - 1'206'599	100'350 - 100'549.95	557.50	558.60		35.57	35.10	34.62	34.15	33.68
1'206'600 - 1'208'999	100'550 - 100'749.95	558.61	559.71		35.58	35.11	34.63	34.16	33.69
1'209'000 - 1'211'399	100'750 - 100'949.95	559.72	560.82		35.59	35.12	34.65	34.18	33.70
1'211'400 - 1'213'799	100'950 - 101'149.95	560.83	561.93		35.60	35.13	34.66	34.19	33.72
1'213'800 - 1'216'199	101'150 - 101'349.95	561.94	563.05		35.61	35.14	34.67	34.20	33.73
1'216'200 - 1'218'599	101'350 - 101'549.95	563.06	564.16		35.62	35.15	34.68	34.21	33.74
1'218'600 - 1'220'999	101'550 - 101'749.95	564.17	565.27		35.63	35.16	34.69	34.23	33.76
1'221'000 - 1'223'399	101'750 - 101'949.95	565.28	566.38		35.64	35.17	34.70	34.24	33.77
1'223'400 - 1'225'799	101'950 - 102'149.95	566.39	567.49		35.65	35.18	34.72	34.25	33.78
1'225'800 - 1'228'199	102'150 - 102'349.95	567.50	568.60		35.66	35.19	34.73	34.26	33.80
1'228'200 - 1'230'599	102'350 - 102'549.95	568.61	569.71		35.67	35.20	34.74	34.28	33.81
1'230'600 - 1'232'999	102'550 - 102'749.95	569.72	570.82		35.68	35.21	34.75	34.29	33.82
1'233'000 - 1'235'399	102'750 - 102'949.95	570.83	571.93		35.69	35.23	34.76	34.30	33.84
1'235'400 - 1'237'799	102'950 - 103'149.95	571.94	573.05		35.70	35.24	34.77	34.31	33.85
1'237'800 - 1'240'199	103'150 - 103'349.95	573.06	574.16		35.71	35.25	34.78	34.32	33.86
1'240'200 - 1'242'599	103'350 - 103'549.95	574.17	575.27		35.72	35.26	34.80	34.34	33.88
1'242'600 - 1'244'999	103'550 - 103'749.95	575.28	576.38		35.73	35.27	34.81	34.35	33.89
1'245'000 - 1'247'399	103'750 - 103'949.95	576.39	577.49		35.74	35.28	34.82	34.36	33.90
1'247'400 - 1'249'799	103'950 - 104'149.95	577.50	578.60		35.74	35.29	34.83	34.37	33.92
1'249'800 - 1'252'199	104'150 - 104'349.95	578.61	579.71		35.75	35.30	34.84	34.39	33.93
1'252'200 - 1'254'599	104'350 - 104'549.95	579.72	580.82		35.76	35.31	34.85	34.40	33.94
1'254'600 - 1'256'999	104'550 - 104'749.95	580.83	581.93		35.77	35.32	34.86	34.41	33.95
1'257'000 - 1'259'399	104'750 - 104'949.95	581.94	583.05		35.78	35.33	34.87	34.42	33.97
1'259'400 - 1'261'799	104'950 - 105'149.95	583.06	584.16		35.79	35.34	34.89	34.43	33.98
1'261'800 - 1'264'199	105'150 - 105'349.95	584.17	585.27		35.80	35.35	34.90	34.44	33.99
1'264'200 - 1'266'599	105'350 - 105'549.95	585.28	586.38		35.81	35.36	34.91	34.46	34.00
1'266'600 - 1'268'999	105'550 - 105'749.95	586.39	587.49		35.82	35.37	34.92	34.47	34.02
1'269'000 - 1'271'399	105'750 - 105'949.95	587.50	588.60		35.83	35.38	34.93	34.48	34.03
1'271'400 - 1'273'799	105'950 - 106'149.95	588.61	589.71		35.84	35.39	34.94	34.49	34.04
1'273'800 - 1'276'199	106'150 - 106'349.95	589.72	590.82		35.85	35.40	34.95	34.50	34.05
1'276'200 - 1'278'599	106'350 - 106'549.95	590.83	591.93		35.85	35.41	34.96	34.51	34.07
1'278'600 - 1'280'999	106'550 - 106'749.95	591.94	593.05		35.86	35.42	34.97	34.53	34.08
1'281'000 - 1'283'399	106'750 - 106'949.95	593.06	594.16		35.87	35.43	34.98	34.54	34.09
1'283'400 - 1'285'799	106'950 - 107'149.95	594.17	595.27		35.88	35.44	34.99	34.55	34.10
1'285'800 - 1'288'199	107'150 - 107'349.95	595.28	596.38		35.89	35.45	35.00	34.56	34.12
1'288'200 - 1'290'599	107'350 - 107'549.95	596.39	597.49		35.90	35.46	35.01	34.57	34.13
1'290'600 - 1'292'999	107'550 - 107'749.95	597.50	598.60		35.91	35.47	35.02	34.58	34.14
1'293'000 - 1'295'399	107'750 - 107'949.95	598.61	599.71		35.92	35.48	35.03	34.59	34.15

TRANCHES BAREMES IMPOTS A LA SOURCE 2025						TAUX BAREMES IMPOTS A LA SOURCE 2025				
Année fr.	Mois fr.	A l'heure fr.	A1					A2		
			Personne seule					A3		
			A déterminer par l'AFC					A4		
			%	%	%	%	%	%	%	%
1'295'400 - 1'297'799	107'950 - 108'149.95	599.72 600.82	35.93	35.48	35.04	34.60	34.16			
1'297'800 - 1'300'199	108'150 - 108'349.95	600.83 601.93	35.93	35.49	35.05	34.62	34.18			
1'300'200 - 1'302'599	108'350 - 108'549.95	601.94 603.05	35.94	35.50	35.06	34.63	34.19			
1'302'600 - 1'304'999	108'550 - 108'749.95	603.06 604.16	35.95	35.51	35.08	34.64	34.20			
1'305'000 - 1'307'399	108'750 - 108'949.95	604.17 605.27	35.96	35.52	35.09	34.65	34.21			
1'307'400 - 1'309'799	108'950 - 109'149.95	605.28 606.38	35.97	35.53	35.10	34.66	34.22			
1'309'800 - 1'312'199	109'150 - 109'349.95	606.39 607.49	35.98	35.54	35.11	34.67	34.24			
1'312'200 - 1'314'599	109'350 - 109'549.95	607.50 608.60	35.99	35.55	35.12	34.68	34.25			
1'314'600 - 1'316'999	109'550 - 109'749.95	608.61 609.71	35.99	35.56	35.13	34.69	34.26			
1'317'000 - 1'319'399	109'750 - 109'949.95	609.72 610.82	36.00	35.57	35.14	34.70	34.27			
1'319'400 - 1'321'799	109'950 - 110'149.95	610.83 611.93	36.01	35.58	35.15	34.71	34.28			
1'321'800 - 1'324'199	110'150 - 110'349.95	611.94 613.05	36.02	35.59	35.16	34.72	34.29			
1'324'200 - 1'326'599	110'350 - 110'549.95	613.06 614.16	36.03	35.60	35.17	34.73	34.30			
1'326'600 - 1'328'999	110'550 - 110'749.95	614.17 615.27	36.04	35.61	35.18	34.75	34.32			
1'329'000 - 1'331'399	110'750 - 110'949.95	615.28 616.38	36.04	35.61	35.19	34.76	34.33			
1'331'400 - 1'333'799	110'950 - 111'149.95	616.39 617.49	36.05	35.62	35.20	34.77	34.34			
1'333'800 - 1'336'199	111'150 - 111'349.95	617.50 618.60	36.06	35.63	35.20	34.78	34.35			
1'336'200 - 1'338'599	111'350 - 111'549.95	618.61 619.71	36.07	35.64	35.21	34.79	34.36			
1'338'600 - 1'340'999	111'550 - 111'749.95	619.72 620.82	36.08	35.65	35.22	34.80	34.37			
1'341'000 - 1'343'399	111'750 - 111'949.95	620.83 621.93	36.08	35.66	35.23	34.81	34.38			
1'343'400 - 1'345'799	111'950 - 112'149.95	621.94 623.05	36.09	35.67	35.24	34.82	34.39			
1'345'800 - 1'348'199	112'150 - 112'349.95	623.06 624.16	36.10	35.68	35.25	34.83	34.41			
1'348'200 - 1'350'599	112'350 - 112'549.95	624.17 625.27	36.11	35.69	35.26	34.84	34.42			
1'350'600 - 1'352'999	112'550 - 112'749.95	625.28 626.38	36.12	35.69	35.27	34.85	34.43			
1'353'000 - 1'355'399	112'750 - 112'949.95	626.39 627.49	36.12	35.70	35.28	34.86	34.44			
1'355'400 - 1'357'799	112'950 - 113'149.95	627.50 628.60	36.13	35.71	35.29	34.87	34.45			
1'357'800 - 1'360'199	113'150 - 113'349.95	628.61 629.71	36.14	35.72	35.30	34.88	34.46			
1'360'200 - 1'362'599	113'350 - 113'549.95	629.72 630.82	36.15	35.73	35.31	34.89	34.47			
1'362'600 - 1'364'999	113'550 - 113'749.95	630.83 631.93	36.16	35.74	35.32	34.90	34.48			
1'365'000 - 1'367'399	113'750 - 113'949.95	631.94 633.05	36.16	35.75	35.33	34.91	34.49			
1'367'400 - 1'369'799	113'950 - 114'149.95	633.06 634.16	36.17	35.75	35.34	34.92	34.50			
1'369'800 - 1'372'199	114'150 - 114'349.95	634.17 635.27	36.18	35.76	35.35	34.93	34.51			
1'372'200 - 1'374'599	114'350 - 114'549.95	635.28 636.38	36.19	35.77	35.36	34.94	34.53			
1'374'600 - 1'376'999	114'550 - 114'749.95	636.39 637.49	36.19	35.78	35.37	34.95	34.54			
1'377'000 - 1'379'399	114'750 - 114'949.95	637.50 638.60	36.20	35.79	35.37	34.96	34.55			
1'379'400 - 1'381'799	114'950 - 115'149.95	638.61 639.71	36.21	35.80	35.38	34.97	34.56			
1'381'800 - 1'384'199	115'150 - 115'349.95	639.72 640.82	36.22	35.81	35.39	34.98	34.57			
1'384'200 - 1'386'599	115'350 - 115'549.95	640.83 641.93	36.23	35.81	35.40	34.99	34.58			
1'386'600 - 1'388'999	115'550 - 115'749.95	641.94 643.05	36.23	35.82	35.41	35.00	34.59			
1'389'000 - 1'391'399	115'750 - 115'949.95	643.06 644.16	36.24	35.83	35.42	35.01	34.60			
1'391'400 - 1'393'799	115'950 - 116'149.95	644.17 645.27	36.25	35.84	35.43	35.02	34.61			
1'393'800 - 1'396'199	116'150 - 116'349.95	645.28 646.38	36.26	35.85	35.44	35.03	34.62			
1'396'200 - 1'398'599	116'350 - 116'549.95	646.39 647.49	36.26	35.86	35.45	35.04	34.63			
1'398'600 - 1'400'999	116'550 - 116'749.95	647.50 648.60	36.27	35.86	35.46	35.05	34.64			
1'401'000 - 1'403'399	116'750 - 116'949.95	648.61 649.71	36.28	35.87	35.46	35.06	34.65			
1'403'400 - 1'405'799	116'950 - 117'149.95	649.72 650.82	36.29	35.88	35.47	35.07	34.66			
1'405'800 - 1'408'199	117'150 - 117'349.95	650.83 651.93	36.29	35.89	35.48	35.08	34.67			
1'408'200 - 1'410'599	117'350 - 117'549.95	651.94 653.05	36.30	35.90	35.49	35.09	34.68			
1'410'600 - 1'412'999	117'550 - 117'749.95	653.06 654.16	36.31	35.90	35.50	35.10	34.69			
1'413'000 - 1'415'399	117'750 - 117'949.95	654.17 655.27	36.32	35.91	35.51	35.10	34.70			
1'415'400 - 1'417'799	117'950 - 118'149.95	655.28 656.38	36.32	35.92	35.52	35.11	34.71			
1'417'800 - 1'420'199	118'150 - 118'349.95	656.39 657.49	36.33	35.93	35.53	35.12	34.72			
1'420'200 - 1'422'599	118'350 - 118'549.95	657.50 658.60	36.34	35.94	35.53	35.13	34.73			
1'422'600 - 1'424'999	118'550 - 118'749.95	658.61 659.71	36.34	35.94	35.54	35.14	34.74			
1'425'000 - 1'427'399	118'750 - 118'949.95	659.72 660.82	36.35	35.95	35.55	35.15	34.75			
1'427'400 - 1'429'799	118'950 - 119'149.95	660.83 661.93	36.36	35.96	35.56	35.16	34.76			
1'429'800 - 1'432'199	119'150 - 119'349.95	661.94 663.05	36.37	35.97	35.57	35.17	34.77			
1'432'200 - 1'434'599	119'350 - 119'549.95	663.06 664.16	36.37	35.98	35.58	35.18	34.78			
1'434'600 - 1'436'999	119'550 - 119'749.95	664.17 665.27	36.38	35.98	35.58	35.19	34.79			
1'437'000 - 1'439'399	119'750 - 119'949.95	665.28 666.38	36.39	35.99	35.59	35.20	34.80			
1'439'400 - 1'441'799	119'950 - 120'149.95	666.39 667.49	36.39	36.00	35.60	35.21	34.81			
1'441'800 - 1'444'199	120'150 - 120'349.95	667.50 668.60	36.40	36.01	35.61	35.22	34.82			

TRANCHES BAREMES IMPOTS A LA SOURCE 2025						TAUX BAREMES IMPOTS A LA SOURCE 2025				
Année fr.	Mois fr.	A l'heure fr.	A1	A2	A3	A4	A5			
			Personne seule							
			A déterminer par l'AFC							
			%	%	%	%	%			
1'444'200 - 1'446'599	120'350 - 120'549.95	668.61 669.71	36.41	36.01	35.62	35.22	34.83			
1'446'600 - 1'448'999	120'550 - 120'749.95	669.72 670.82	36.42	36.02	35.63	35.23	34.84			
1'449'000 - 1'451'399	120'750 - 120'949.95	670.83 671.93	36.42	36.03	35.64	35.24	34.85			
1'451'400 - 1'453'799	120'950 - 121'149.95	671.94 673.05	36.43	36.04	35.64	35.25	34.86			
1'453'800 - 1'456'199	121'150 - 121'349.95	673.06 674.16	36.44	36.04	35.65	35.26	34.87			
1'456'200 - 1'458'599	121'350 - 121'549.95	674.17 675.27	36.44	36.05	35.66	35.27	34.88			
1'458'600 - 1'460'999	121'550 - 121'749.95	675.28 676.38	36.45	36.06	35.67	35.28	34.89			
1'461'000 - 1'463'399	121'750 - 121'949.95	676.39 677.49	36.46	36.07	35.68	35.29	34.90			
1'463'400 - 1'465'799	121'950 - 122'149.95	677.50 678.60	36.46	36.07	35.68	35.29	34.90			
1'465'800 - 1'468'199	122'150 - 122'349.95	678.61 679.71	36.47	36.08	35.69	35.30	34.91			
1'468'200 - 1'470'599	122'350 - 122'549.95	679.72 680.82	36.48	36.09	35.70	35.31	34.92			
1'470'600 - 1'472'999	122'550 - 122'749.95	680.83 681.93	36.48	36.10	35.71	35.32	34.93			
1'473'000 - 1'475'399	122'750 - 122'949.95	681.94 683.05	36.49	36.10	35.72	35.33	34.94			
1'475'400 - 1'477'799	122'950 - 123'149.95	683.06 684.16	36.50	36.11	35.72	35.34	34.95			
1'477'800 - 1'480'199	123'150 - 123'349.95	684.17 685.27	36.50	36.12	35.73	35.35	34.96			
1'480'200 - 1'482'599	123'350 - 123'549.95	685.28 686.38	36.51	36.13	35.74	35.35	34.97			
1'482'600 - 1'484'999	123'550 - 123'749.95	686.39 687.49	36.52	36.13	35.75	35.36	34.98			
1'485'000 - 1'487'399	123'750 - 123'949.95	687.50 688.60	36.52	36.14	35.76	35.37	34.99			
1'487'400 - 1'489'799	123'950 - 124'149.95	688.61 689.71	36.53	36.15	35.76	35.38	35.00			
1'489'800 - 1'492'199	124'150 - 124'349.95	689.72 690.82	36.54	36.15	35.77	35.39	35.01			
1'492'200 - 1'494'599	124'350 - 124'549.95	690.83 691.93	36.54	36.16	35.78	35.40	35.02			
1'494'600 - 1'496'999	124'550 - 124'749.95	691.94 693.05	36.55	36.17	35.79	35.41	35.02			
1'497'000 - 1'499'399	124'750 - 124'949.95	693.06 694.16	36.56	36.18	35.79	35.41	35.03			
1'499'400 - 1'501'799	124'950 - 125'149.95	694.17 695.27	36.56	36.18	35.80	35.42	35.04			
1'501'800 - 1'506'599	125'150 - 125'549.95	695.28 697.49	36.57	36.19	35.81	35.43	35.06			
1'506'600 - 1'511'399	125'550 - 125'949.95	697.50 699.71	36.59	36.21	35.83	35.45	35.07			
1'511'400 - 1'516'199	125'950 - 126'349.95	699.72 701.93	36.60	36.22	35.84	35.47	35.09			
1'516'200 - 1'520'999	126'350 - 126'749.95	701.94 704.16	36.61	36.24	35.86	35.48	35.11			
1'521'000 - 1'525'799	126'750 - 127'149.95	704.17 706.38	36.62	36.25	35.87	35.50	35.13			
1'525'800 - 1'530'599	127'150 - 127'549.95	706.39 708.60	36.64	36.26	35.89	35.52	35.14			
1'530'600 - 1'535'399	127'550 - 127'949.95	708.61 710.82	36.65	36.28	35.90	35.53	35.16			
1'535'400 - 1'540'199	127'950 - 128'349.95	710.83 713.05	36.66	36.29	35.92	35.55	35.18			
1'540'200 - 1'544'999	128'350 - 128'749.95	713.06 715.27	36.67	36.30	35.93	35.56	35.19			
1'545'000 - 1'549'799	128'750 - 129'149.95	715.28 717.49	36.69	36.32	35.95	35.58	35.21			
1'549'800 - 1'554'599	129'150 - 129'549.95	717.50 719.71	36.70	36.33	35.96	35.59	35.23			
1'554'600 - 1'559'399	129'550 - 129'949.95	719.72 721.93	36.71	36.34	35.98	35.61	35.24			
1'559'400 - 1'564'199	129'950 - 130'349.95	721.94 724.16	36.72	36.36	35.99	35.63	35.26			
1'564'200 - 1'568'999	130'350 - 130'749.95	724.17 726.38	36.73	36.37	36.01	35.64	35.28			
1'569'000 - 1'573'799	130'750 - 131'149.95	726.39 728.60	36.75	36.38	36.02	35.66	35.29			
1'573'800 - 1'578'599	131'150 - 131'549.95	728.61 730.82	36.76	36.40	36.03	35.67	35.31			
1'578'600 - 1'583'399	131'550 - 131'949.95	730.83 733.05	36.77	36.41	36.05	35.69	35.33			
1'583'400 - 1'588'199	131'950 - 132'349.95	733.06 735.27	36.78	36.42	36.06	35.70	35.34			
1'588'200 - 1'592'999	132'350 - 132'749.95	735.28 737.49	36.79	36.43	36.08	35.72	35.36			
1'593'000 - 1'597'799	132'750 - 133'149.95	737.50 739.71	36.80	36.45	36.09	35.73	35.37			
1'597'800 - 1'602'599	133'150 - 133'549.95	739.72 741.93	36.82	36.46	36.10	35.75	35.39			
1'602'600 - 1'607'399	133'550 - 133'949.95	741.94 744.16	36.83	36.47	36.12	35.76	35.40			
1'607'400 - 1'612'199	133'950 - 134'349.95	744.17 746.38	36.84	36.48	36.13	35.78	35.42			
1'612'200 - 1'616'999	134'350 - 134'749.95	746.39 748.60	36.85	36.50	36.14	35.79	35.44			
1'617'000 - 1'621'799	134'750 - 135'149.95	748.61 750.82	36.86	36.51	36.16	35.80	35.45			
1'621'800 - 1'626'599	135'150 - 135'549.95	750.83 753.05	36.87	36.52	36.17	35.82	35.47			
1'626'600 - 1'631'399	135'550 - 135'949.95	753.06 755.27	36.88	36.53	36.18	35.83	35.48			
1'631'400 - 1'636'199	135'950 - 136'349.95	755.28 757.49	36.89	36.54	36.20	35.85	35.50			
1'636'200 - 1'640'999	136'350 - 136'749.95	757.50 759.71	36.90	36.56	36.21	35.86	35.51			
1'641'000 - 1'645'799	136'750 - 137'149.95	759.72 761.93	36.92	36.57	36.22	35.87	35.53			
1'645'800 - 1'650'599	137'150 - 137'549.95	761.94 764.16	36.93	36.58	36.23	35.89	35.54			
1'650'600 - 1'655'399	137'550 - 137'949.95	764.17 766.38	36.94	36.59	36.25	35.90	35.56			
1'655'400 - 1'660'199	137'950 - 138'349.95	766.39 768.60	36.95	36.60	36.26	35.92	35.57			
1'660'200 - 1'664'999	138'350 - 138'749.95	768.61 770.82	36.96	36.62	36.27	35.93	35.59			
1'665'000 - 1'669'799	138'750 - 139'149.95	770.83 773.05	36.97	36.63	36.28	35.94	35.60			
1'669'800 - 1'674'599	139'150 - 139'549.95	773.06 775.27	36.98	36.64	36.30	35.96	35.61			
1'674'600 - 1'679'399	139'550 - 139'949.95	775.28 777.49	36.99	36.65	36.31	35.97	35.63			
1'679'400 - 1'684'199	139'950 - 140'349.95	777.50 779.71	37.00	36.66	36.32	35.98	35.64			

TRANCHES BAREMES IMPOTS A LA SOURCE 2025						TAUX BAREMES IMPOTS A LA SOURCE 2025				
Année fr.	Mois fr.	A l'heure fr.	A1	A2	A3	A4	A5			
			Personne seule							
			A déterminer par l'AFC							
			%	%	%	%	%			
1'684'200 - 1'688'999	140'350 - 140'749.95	779.72 781.93	37.01	36.67	36.33	36.00	35.66			
1'689'000 - 1'693'799	140'750 - 141'149.95	781.94 784.16	37.02	36.68	36.35	36.01	35.67			
1'693'800 - 1'698'599	141'150 - 141'549.95	784.17 786.38	37.03	36.69	36.36	36.02	35.69			
1'698'600 - 1'703'399	141'550 - 141'949.95	786.39 788.60	37.04	36.71	36.37	36.03	35.70			
1'703'400 - 1'708'199	141'950 - 142'349.95	788.61 790.82	37.05	36.72	36.38	36.05	35.71			
1'708'200 - 1'712'999	142'350 - 142'749.95	790.83 793.05	37.06	36.73	36.39	36.06	35.73			
1'713'000 - 1'717'799	142'750 - 143'149.95	793.06 795.27	37.07	36.74	36.41	36.07	35.74			
1'717'800 - 1'722'599	143'150 - 143'549.95	795.28 797.49	37.08	36.75	36.42	36.09	35.75			
1'722'600 - 1'727'399	143'550 - 143'949.95	797.50 799.71	37.09	36.76	36.43	36.10	35.77			
1'727'400 - 1'732'199	143'950 - 144'349.95	799.72 801.93	37.10	36.77	36.44	36.11	35.78			
1'732'200 - 1'736'999	144'350 - 144'749.95	801.94 804.16	37.11	36.78	36.45	36.12	35.79			
1'737'000 - 1'741'799	144'750 - 145'149.95	804.17 806.38	37.12	36.79	36.46	36.14	35.81			
1'741'800 - 1'746'599	145'150 - 145'549.95	806.39 808.60	37.13	36.80	36.48	36.15	35.82			
1'746'600 - 1'751'399	145'550 - 145'949.95	808.61 810.82	37.14	36.81	36.49	36.16	35.83			
1'751'400 - 1'756'199	145'950 - 146'349.95	810.83 813.05	37.15	36.82	36.50	36.17	35.85			
1'756'200 - 1'760'999	146'350 - 146'749.95	813.06 815.27	37.16	36.83	36.51	36.18	35.86			
1'761'000 - 1'765'799	146'750 - 147'149.95	815.28 817.49	37.17	36.84	36.52	36.20	35.87			
1'765'800 - 1'770'599	147'150 - 147'549.95	817.50 819.71	37.18	36.85	36.53	36.21	35.89			
1'770'600 - 1'775'399	147'550 - 147'949.95	819.72 821.93	37.19	36.86	36.54	36.22	35.90			
1'775'400 - 1'780'199	147'950 - 148'349.95	821.94 824.16	37.20	36.87	36.55	36.23	35.91			
1'780'200 - 1'784'999	148'350 - 148'749.95	824.17 826.38	37.21	36.89	36.57	36.24	35.92			
1'785'000 - 1'789'799	148'750 - 149'149.95	826.39 828.60	37.21	36.89	36.58	36.26	35.94			
1'789'800 - 1'794'599	149'150 - 149'549.95	828.61 830.82	37.22	36.90	36.59	36.27	35.95			
1'794'600 - 1'799'399	149'550 - 149'949.95	830.83 833.05	37.23	36.91	36.60	36.28	35.96			
1'799'400 - 1'804'199	149'950 - 150'349.95	833.06 835.27	37.24	36.92	36.61	36.29	35.97			
1'804'200 - 1'808'999	150'350 - 150'749.95	835.28 837.49	37.25	36.93	36.62	36.30	35.99			
1'809'000 - 1'813'799	150'750 - 151'149.95	837.50 839.71	37.26	36.94	36.63	36.31	36.00			
1'813'800 - 1'818'599	151'150 - 151'549.95	839.72 841.93	37.27	36.95	36.64	36.33	36.01			
1'818'600 - 1'823'399	151'550 - 151'949.95	841.94 844.16	37.28	36.96	36.65	36.34	36.02			
1'823'400 - 1'828'199	151'950 - 152'349.95	844.17 846.38	37.29	36.97	36.66	36.35	36.04			
1'828'200 - 1'832'999	152'350 - 152'749.95	846.39 848.60	37.29	36.98	36.67	36.36	36.05			
1'833'000 - 1'837'799	152'750 - 153'149.95	848.61 850.82	37.30	36.99	36.68	36.37	36.06			
1'837'800 - 1'842'599	153'150 - 153'549.95	850.83 853.05	37.31	37.00	36.69	36.38	36.07			
1'842'600 - 1'847'399	153'550 - 153'949.95	853.06 855.27	37.32	37.01	36.70	36.39	36.08			
1'847'400 - 1'852'199	153'950 - 154'349.95	855.28 857.49	37.33	37.02	36.71	36.40	36.10			
1'852'200 - 1'856'999	154'350 - 154'749.95	857.50 859.71	37.34	37.03	36.72	36.41	36.11			
1'857'000 - 1'861'799	154'750 - 155'149.95	859.72 861.93	37.35	37.04	36.73	36.43	36.12			
1'861'800 - 1'866'599	155'150 - 155'549.95	861.94 864.16	37.35	37.05	36.74	36.44	36.13			
1'866'600 - 1'871'399	155'550 - 155'949.95	864.17 866.38	37.36	37.06	36.75	36.45	36.14			
1'871'400 - 1'876'199	155'950 - 156'349.95	866.39 868.60	37.37	37.07	36.76	36.46	36.15			
1'876'200 - 1'880'999	156'350 - 156'749.95	868.61 870.82	37.38	37.08	36.77	36.47	36.16			
1'881'000 - 1'885'799	156'750 - 157'149.95	870.83 873.05	37.39	37.08	36.78	36.48	36.18			
1'885'800 - 1'890'599	157'150 - 157'549.95	873.06 875.27	37.40	37.09	36.79	36.49	36.19			
1'890'600 - 1'895'399	157'550 - 157'949.95	875.28 877.49	37.40	37.10	36.80	36.50	36.20			
1'895'400 - 1'900'199	157'950 - 158'349.95	877.50 879.71	37.41	37.11	36.81	36.51	36.21			
1'900'200 - 1'904'999	158'350 - 158'749.95	879.72 881.93	37.42	37.12	36.82	36.52	36.22			
1'905'000 - 1'909'799	158'750 - 159'149.95	881.94 884.16	37.43	37.13	36.83	36.53	36.23			
1'909'800 - 1'914'599	159'150 - 159'549.95	884.17 886.38	37.44	37.14	36.84	36.54	36.24			
1'914'600 - 1'919'399	159'550 - 159'949.95	886.39 888.60	37.44	37.15	36.85	36.55	36.25			
1'919'400 - 1'924'199	159'950 - 160'349.95	888.61 890.82	37.45	37.16	36.86	36.56	36.26			
1'924'200 - 1'928'999	160'350 - 160'749.95	890.83 893.05	37.46	37.16	36.87	36.57	36.28			
1'929'000 - 1'933'799	160'750 - 161'149.95	893.06 895.27	37.47	37.17	36.88	36.58	36.29			
1'933'800 - 1'938'599	161'150 - 161'549.95	895.28 897.49	37.48	37.18	36.89	36.59	36.30			
1'938'600 - 1'943'399	161'550 - 161'949.95	897.50 899.71	37.48	37.19	36.90	36.60	36.31			
1'943'400 - 1'948'199	161'950 - 162'349.95	899.72 901.93	37.49	37.20	36.91	36.61	36.32			
1'948'200 - 1'952'999	162'350 - 162'749.95	901.94 904.16	37.50	37.21	36.91	36.62	36.33			
1'953'000 - 1'957'799	162'750 - 163'149.95	904.17 906.38	37.51	37.21	36.92	36.63	36.34			
1'957'800 - 1'962'599	163'150 - 163'549.95	906.39 908.60	37.51	37.22	36.93	36.64	36.35			
1'962'600 - 1'967'399	163'550 - 163'949.95	908.61 910.82	37.52	37.23	36.94	36.65	36.36			
1'967'400 - 1'972'199	163'950 - 164'349.95	910.83 913.05	37.53	37.24	36.95	36.66	36.37			
1'972'200 - 1'976'999	164'350 - 164'749.95	913.06 915.27	37.54	37.25	36.96	36.67	36.38			
1'977'000 - 1'981'799	164'750 - 165'149.95	915.28 917.49	37.54	37.26	36.97	36.68	36.39			

TRANCHES BAREMES IMPOTS A LA SOURCE 2025					TAUX BAREMES IMPOTS A LA SOURCE 2025				
Année fr.	Mois fr.	A l'heure fr.			A1	A2	A3	A4	A5
					Personne seule				
					A déterminer par l'AFC				
					%	%	%	%	%
1'981'800 - 1'986'599	165'150 - 165'549.95	917.50 919.71			37.55	37.26	36.98	36.69	36.40
1'986'600 - 1'991'399	165'550 - 165'949.95	919.72 921.93			37.56	37.27	36.99	36.70	36.41
1'991'400 - 1'996'199	165'950 - 166'349.95	921.94 924.16			37.57	37.28	36.99	36.71	36.42
1'996'200 - 2'000'999	166'350 - 166'749.95	924.17 926.38			37.57	37.29	37.00	36.72	36.43
2'001'000 - 2'010'599	166'750 - 167'549.95	926.39 930.82			37.59	37.30	37.02	36.73	36.45
2'010'600 - 2'020'199	167'550 - 168'349.95	930.83 935.27			37.60	37.32	37.03	36.75	36.47
2'020'200 - 2'029'799	168'350 - 169'149.95	935.28 939.71			37.61	37.33	37.05	36.77	36.49
2'029'800 - 2'039'399	169'150 - 169'949.95	939.72 944.16			37.63	37.35	37.07	36.79	36.51
2'039'400 - 2'048'999	169'950 - 170'749.95	944.17 948.60			37.64	37.36	37.08	36.80	36.53
2'049'000 - 2'058'599	170'750 - 171'549.95	948.61 953.05			37.66	37.38	37.10	36.82	36.54
2'058'600 - 2'068'199	171'550 - 172'349.95	953.06 957.49			37.67	37.39	37.12	36.84	36.56
2'068'200 - 2'077'799	172'350 - 173'149.95	957.50 961.93			37.68	37.41	37.13	36.86	36.58
2'077'800 - 2'087'399	173'150 - 173'949.95	961.94 966.38			37.70	37.42	37.15	36.88	36.60
2'087'400 - 2'096'999	173'950 - 174'749.95	966.39 970.82			37.71	37.44	37.16	36.89	36.62
2'097'000 - 2'106'599	174'750 - 175'549.95	970.83 975.27			37.72	37.45	37.18	36.91	36.64
2'106'600 - 2'116'199	175'550 - 176'349.95	975.28 979.71			37.74	37.47	37.20	36.93	36.66
2'116'200 - 2'125'799	176'350 - 177'149.95	979.72 984.16			37.75	37.48	37.21	36.94	36.67
2'125'800 - 2'135'399	177'150 - 177'949.95	984.17 988.60			37.76	37.50	37.23	36.96	36.69
2'135'400 - 2'144'999	177'950 - 178'749.95	988.61 993.05			37.78	37.51	37.24	36.98	36.71
2'145'000 - 2'154'599	178'750 - 179'549.95	993.06 997.49			37.79	37.52	37.26	36.99	36.73
2'154'600 - 2'164'199	179'550 - 180'349.95	997.50 1'001.93			37.80	37.54	37.27	37.01	36.74
2'164'200 - 2'173'799	180'350 - 181'149.95	1'001.94 1'006.38			37.81	37.55	37.29	37.02	36.76
2'173'800 - 2'183'399	181'150 - 181'949.95	1'006.39 1'010.82			37.83	37.56	37.30	37.04	36.78
2'183'400 - 2'192'999	181'950 - 182'749.95	1'010.83 1'015.27			37.84	37.58	37.32	37.06	36.79
2'193'000 - 2'202'599	182'750 - 183'549.95	1'015.28 1'019.71			37.85	37.59	37.33	37.07	36.81
2'202'600 - 2'212'199	183'550 - 184'349.95	1'019.72 1'024.16			37.86	37.60	37.35	37.09	36.83
2'212'200 - 2'221'799	184'350 - 185'149.95	1'024.17 1'028.60			37.87	37.62	37.36	37.10	36.84
2'221'800 - 2'231'399	185'150 - 185'949.95	1'028.61 1'033.05			37.89	37.63	37.37	37.12	36.86
2'231'400 - 2'240'999	185'950 - 186'749.95	1'033.06 1'037.49			37.90	37.64	37.39	37.13	36.88
2'241'000 - 2'250'599	186'750 - 187'549.95	1'037.50 1'041.93			37.91	37.66	37.40	37.15	36.89
2'250'600 - 2'260'199	187'550 - 188'349.95	1'041.94 1'046.38			37.92	37.67	37.41	37.16	36.91
2'260'200 - 2'269'799	188'350 - 189'149.95	1'046.39 1'050.82			37.93	37.68	37.43	37.18	36.92
2'269'800 - 2'279'399	189'150 - 189'949.95	1'050.83 1'055.27			37.94	37.69	37.44	37.19	36.94
2'279'400 - 2'288'999	189'950 - 190'749.95	1'055.28 1'059.71			37.95	37.71	37.46	37.21	36.96
2'289'000 - 2'298'599	190'750 - 191'549.95	1'059.72 1'064.16			37.97	37.72	37.47	37.22	36.97
2'298'600 - 2'308'199	191'550 - 192'349.95	1'064.17 1'068.60			37.98	37.73	37.48	37.23	36.99
2'308'200 - 2'317'799	192'350 - 193'149.95	1'068.61 1'073.05			37.99	37.74	37.49	37.25	37.00
2'317'800 - 2'327'399	193'150 - 193'949.95	1'073.06 1'077.49			38.00	37.75	37.51	37.26	37.02
2'327'400 - 2'336'999	193'950 - 194'749.95	1'077.50 1'081.93			38.01	37.77	37.52	37.28	37.03
2'337'000 - 2'346'599	194'750 - 195'549.95	1'081.94 1'086.38			38.02	37.78	37.53	37.29	37.05
2'346'600 - 2'356'199	195'550 - 196'349.95	1'086.39 1'090.82			38.03	37.79	37.55	37.30	37.06
2'356'200 - 2'365'799	196'350 - 197'149.95	1'090.83 1'095.27			38.04	37.80	37.56	37.32	37.07
2'365'800 - 2'375'399	197'150 - 197'949.95	1'095.28 1'099.71			38.05	37.81	37.57	37.33	37.09
2'375'400 - 2'384'999	197'950 - 198'749.95	1'099.72 1'104.16			38.06	37.82	37.58	37.34	37.10
2'385'000 - 2'394'599	198'750 - 199'549.95	1'104.17 1'108.60			38.07	37.83	37.60	37.36	37.12
2'394'600 - 2'404'199	199'550 - 200'349.95	1'108.61 1'113.05			38.08	37.85	37.61	37.37	37.13
2'404'200 - 2'413'799	200'350 - 201'149.95	1'113.06 1'117.49			38.09	37.86	37.62	37.38	37.15
2'413'800 - 2'423'399	201'150 - 201'949.95	1'117.50 1'121.93			38.10	37.87	37.63	37.40	37.16
2'423'400 - 2'432'999	201'950 - 202'749.95	1'121.94 1'126.38			38.11	37.88	37.64	37.41	37.17
2'433'000 - 2'442'599	202'750 - 203'549.95	1'126.39 1'130.82			38.12	37.89	37.65	37.42	37.19
2'442'600 - 2'452'199	203'550 - 204'349.95	1'130.83 1'135.27			38.13	37.90	37.67	37.43	37.20
2'452'200 - 2'461'799	204'350 - 205'149.95	1'135.28 1'139.71			38.14	37.91	37.68	37.45	37.21
2'461'800 - 2'471'399	205'150 - 205'949.95	1'139.72 1'144.16			38.15	37.92	37.69	37.46	37.23
2'471'400 - 2'480'999	205'950 - 206'749.95	1'144.17 1'148.60			38.16	37.93	37.70	37.47	37.24
2'481'000 - 2'490'599	206'750 - 207'549.95	1'148.61 1'153.05			38.17	37.94	37.71	37.48	37.25
2'490'600 - 2'500'199	207'550 - 208'349.95	1'153.06 1'157.49			38.18	37.95	37.72	37.49	37.27
2'500'200 - 2'509'799	208'350 - 209'149.95	1'157.50 1'161.93			38.19	37.96	37.73	37.51	37.28
2'509'800 - 2'519'399	209'150 - 209'949.95	1'161.94 1'166.38			38.20	37.97	37.75	37.52	37.29
2'519'400 - 2'528'999	209'950 - 210'749.95	1'166.39 1'170.82			38.21	37.98	37.76	37.53	37.30
2'529'000 - 2'538'599	210'750 - 211'549.95	1'170.83 1'175.27			38.22	37.99	37.77	37.54	37.32
2'538'600 - 2'548'199	211'550 - 212'349.95	1'175.28 1'179.71			38.23	38.00	37.78	37.55	37.33
2'548'200 - 2'557'799	212'350 - 213'149.95	1'179.72 1'184.16			38.24	38.01	37.79	37.57	37.34

TRANCHES BAREMES IMPOTS A LA SOURCE 2025						TAUX BAREMES IMPOTS A LA SOURCE 2025				
Année fr.	Mois fr.	A l'heure fr.				A1	A2	A3	A4	A5
						Personne seule				
						A déterminer par l'AFC				
						%	%	%	%	%
2'557'800 - 2'567'399	213'150 - 213'949.95	1'184.17 1'188.60				38.24	38.02	37.80	37.58	37.35
2'567'400 - 2'576'999	213'950 - 214'749.95	1'188.61 1'193.05				38.25	38.03	37.81	37.59	37.37
2'577'000 - 2'586'599	214'750 - 215'549.95	1'193.06 1'197.49				38.26	38.04	37.82	37.60	37.38
2'586'600 - 2'596'199	215'550 - 216'349.95	1'197.50 1'201.93				38.27	38.05	37.83	37.61	37.39
2'596'200 - 2'605'799	216'350 - 217'149.95	1'201.94 1'206.38				38.28	38.06	37.84	37.62	37.40
2'605'800 - 2'615'399	217'150 - 217'949.95	1'206.39 1'210.82				38.29	38.07	37.85	37.63	37.41
2'615'400 - 2'624'999	217'950 - 218'749.95	1'210.83 1'215.27				38.30	38.08	37.86	37.64	37.43
2'625'000 - 2'634'599	218'750 - 219'549.95	1'215.28 1'219.71				38.31	38.09	37.87	37.65	37.44
2'634'600 - 2'644'199	219'550 - 220'349.95	1'219.72 1'224.16				38.31	38.10	37.88	37.67	37.45
2'644'200 - 2'653'799	220'350 - 221'149.95	1'224.17 1'228.60				38.32	38.11	37.89	37.68	37.46
2'653'800 - 2'663'399	221'150 - 221'949.95	1'228.61 1'233.05				38.33	38.12	37.90	37.69	37.47
2'663'400 - 2'672'999	221'950 - 222'749.95	1'233.06 1'237.49				38.34	38.12	37.91	37.70	37.48
2'673'000 - 2'682'599	222'750 - 223'549.95	1'237.50 1'241.93				38.35	38.13	37.92	37.71	37.49
2'682'600 - 2'692'199	223'550 - 224'349.95	1'241.94 1'246.38				38.35	38.14	37.93	37.72	37.51
2'692'200 - 2'701'799	224'350 - 225'149.95	1'246.39 1'250.82				38.36	38.15	37.94	37.73	37.52
2'701'800 - 2'711'399	225'150 - 225'949.95	1'250.83 1'255.27				38.37	38.16	37.95	37.74	37.53
2'711'400 - 2'720'999	225'950 - 226'749.95	1'255.28 1'259.71				38.38	38.17	37.96	37.75	37.54
2'721'000 - 2'730'599	226'750 - 227'549.95	1'259.72 1'264.16				38.39	38.18	37.97	37.76	37.55
2'730'600 - 2'740'199	227'550 - 228'349.95	1'264.17 1'268.60				38.39	38.19	37.98	37.77	37.56
2'740'200 - 2'749'799	228'350 - 229'149.95	1'268.61 1'273.05				38.40	38.19	37.99	37.78	37.57
2'749'800 - 2'759'399	229'150 - 229'949.95	1'273.06 1'277.49				38.41	38.20	38.00	37.79	37.58
2'759'400 - 2'768'999	229'950 - 230'749.95	1'277.50 1'281.93				38.42	38.21	38.00	37.80	37.59
2'769'000 - 2'778'599	230'750 - 231'549.95	1'281.94 1'286.38				38.43	38.22	38.01	37.81	37.60
2'778'600 - 2'788'199	231'550 - 232'349.95	1'286.39 1'290.82				38.43	38.23	38.02	37.82	37.61
2'788'200 - 2'797'799	232'350 - 233'149.95	1'290.83 1'295.27				38.44	38.24	38.03	37.83	37.62
2'797'800 - 2'807'399	233'150 - 233'949.95	1'295.28 1'299.71				38.45	38.24	38.04	37.84	37.63
2'807'400 - 2'816'999	233'950 - 234'749.95	1'299.72 1'304.16				38.46	38.25	38.05	37.85	37.64
2'817'000 - 2'826'599	234'750 - 235'549.95	1'304.17 1'308.60				38.46	38.26	38.06	37.86	37.65
2'826'600 - 2'836'199	235'550 - 236'349.95	1'308.61 1'313.05				38.47	38.27	38.07	37.87	37.66
2'836'200 - 2'845'799	236'350 - 237'149.95	1'313.06 1'317.49				38.48	38.28	38.08	37.87	37.67
2'845'800 - 2'855'399	237'150 - 237'949.95	1'317.50 1'321.93				38.48	38.28	38.08	37.88	37.68
2'855'400 - 2'864'999	237'950 - 238'749.95	1'321.94 1'326.38				38.49	38.29	38.09	37.89	37.69
2'865'000 - 2'874'599	238'750 - 239'549.95	1'326.39 1'330.82				38.50	38.30	38.10	37.90	37.70
2'874'600 - 2'884'199	239'550 - 240'349.95	1'330.83 1'335.27				38.51	38.31	38.11	37.91	37.71
2'884'200 - 2'893'799	240'350 - 241'149.95	1'335.28 1'339.71				38.51	38.32	38.12	37.92	37.72
2'893'800 - 2'903'399	241'150 - 241'949.95	1'339.72 1'344.16				38.52	38.32	38.13	37.93	37.73
2'903'400 - 2'912'999	241'950 - 242'749.95	1'344.17 1'348.60				38.53	38.33	38.13	37.94	37.74
2'913'000 - 2'922'599	242'750 - 243'549.95	1'348.61 1'353.05				38.53	38.34	38.14	37.95	37.75
2'922'600 - 2'932'199	243'550 - 244'349.95	1'353.06 1'357.49				38.54	38.35	38.15	37.96	37.76
2'932'200 - 2'941'799	244'350 - 245'149.95	1'357.50 1'361.93				38.55	38.35	38.16	37.96	37.77
2'941'800 - 2'951'399	245'150 - 245'949.95	1'361.94 1'366.38				38.55	38.36	38.17	37.97	37.78
2'951'400 - 2'960'999	245'950 - 246'749.95	1'366.39 1'370.82				38.56	38.37	38.17	37.98	37.79
2'961'000 - 2'970'599	246'750 - 247'549.95	1'370.83 1'375.27				38.57	38.38	38.18	37.99	37.80
2'970'600 - 2'980'199	247'550 - 248'349.95	1'375.28 1'379.71				38.57	38.38	38.19	38.00	37.81
2'980'200 - 2'989'799	248'350 - 249'149.95	1'379.72 1'384.16				38.58	38.39	38.20	38.01	37.82
2'989'800 - 2'999'399	249'150 - 249'949.95	1'384.17 1'388.60				38.59	38.40	38.21	38.02	37.82
2'999'400 - 3'008'999	249'950 - 250'749.95	1'388.61 1'393.05				38.59	38.40	38.21	38.02	37.83
3'009'000 - 3'028'199	250'750 - 252'349.95	1'393.06 1'401.93				38.60	38.41	38.23	38.04	37.85
3'028'200 - 3'047'399	252'350 - 253'949.95	1'401.94 1'410.82				38.62	38.43	38.24	38.05	37.86
3'047'400 - 3'066'599	253'950 - 255'549.95	1'410.83 1'419.71				38.63	38.44	38.26	38.07	37.88
3'066'600 - 3'085'799	255'550 - 257'149.95	1'419.72 1'428.60				38.64	38.46	38.27	38.08	37.90
3'085'800 - 3'104'999	257'150 - 258'749.95	1'428.61 1'437.49				38.65	38.47	38.28	38.10	37.92
3'105'000 - 3'124'199	258'750 - 260'349.95	1'437.50 1'446.38				38.67	38.48	38.30	38.12	37.93
3'124'200 - 3'143'399	260'350 - 261'949.95	1'446.39 1'455.27				38.68	38.50	38.31	38.13	37.95
3'143'400 - 3'162'599	261'950 - 263'549.95	1'455.28 1'464.16				38.69	38.51	38.33	38.15	37.97
3'162'600 - 3'181'799	263'550 - 265'149.95	1'464.17 1'473.05				38.70	38.52	38.34	38.16	37.98
3'181'800 - 3'200'999	265'150 - 266'749.95	1'473.06 1'481.93				38.71	38.53	38.35	38.18	38.00
3'201'000 - 3'220'199	266'750 - 268'349.95	1'481.94 1'490.82				38.72	38.55	38.37	38.19	38.01
3'220'200 - 3'239'399	268'350 - 269'949.95	1'490.83 1'499.71				38.74	38.56	38.38	38.21	38.03
3'239'400 - 3'258'599	269'950 - 271'549.95	1'499.72 1'508.60				38.75	38.57	38.40	38.22	38.04
3'258'600 - 3'277'799	271'550 - 273'149.95	1'508.61 1'517.49				38.76	38.58	38.41	38.23	38.06
3'277'800 - 3'296'999	273'150 - 274'749.95	1'517.50 1'526.38				38.77	38.59	38.42	38.25	38.07

TRANCHES BAREMES IMPOTS A LA SOURCE 2025						TAUX BAREMES IMPOTS A LA SOURCE 2025				
Année fr.	Mois fr.	A l'heure fr.	A1	A2	A3	A4	A5			
			Personne seule							
			A déterminer par l'AFC							
			%	%	%	%	%			
3'297'000 - 3'316'199	274'750 - 276'349.95	1'526.39 1'535.27	38.78	38.61	38.43	38.26	38.09			
3'316'200 - 3'335'399	276'350 - 277'949.95	1'535.28 1'544.16	38.79	38.62	38.45	38.28	38.10			
3'335'400 - 3'354'599	277'950 - 279'549.95	1'544.17 1'553.05	38.80	38.63	38.46	38.29	38.12			
3'354'600 - 3'373'799	279'550 - 281'149.95	1'553.06 1'561.93	38.81	38.64	38.47	38.30	38.13			
3'373'800 - 3'392'999	281'150 - 282'749.95	1'561.94 1'570.82	38.82	38.65	38.48	38.31	38.15			
3'393'000 - 3'412'199	282'750 - 284'349.95	1'570.83 1'579.71	38.83	38.66	38.50	38.33	38.16			
3'412'200 - 3'431'399	284'350 - 285'949.95	1'579.72 1'588.60	38.84	38.67	38.51	38.34	38.17			
3'431'400 - 3'450'599	285'950 - 287'549.95	1'588.61 1'597.49	38.85	38.69	38.52	38.35	38.19			
3'450'600 - 3'469'799	287'550 - 289'149.95	1'597.50 1'606.38	38.86	38.70	38.53	38.37	38.20			
3'469'800 - 3'488'999	289'150 - 290'749.95	1'606.39 1'615.27	38.87	38.71	38.54	38.38	38.21			
3'489'000 - 3'508'199	290'750 - 292'349.95	1'615.28 1'624.16	38.88	38.72	38.55	38.39	38.23			
3'508'200 - 3'527'399	292'350 - 293'949.95	1'624.17 1'633.05	38.89	38.73	38.57	38.40	38.24			
3'527'400 - 3'546'599	293'950 - 295'549.95	1'633.06 1'641.93	38.90	38.74	38.58	38.42	38.25			
3'546'600 - 3'565'799	295'550 - 297'149.95	1'641.94 1'650.82	38.91	38.75	38.59	38.43	38.27			
3'565'800 - 3'584'999	297'150 - 298'749.95	1'650.83 1'659.71	38.92	38.76	38.60	38.44	38.28			
3'585'000 - 3'604'199	298'750 - 300'349.95	1'659.72 1'668.60	38.93	38.77	38.61	38.45	38.29			
3'604'200 - 3'623'399	300'350 - 301'949.95	1'668.61 1'677.49	38.94	38.78	38.62	38.46	38.30			
3'623'400 - 3'642'599	301'950 - 303'549.95	1'677.50 1'686.38	38.94	38.79	38.63	38.47	38.32			
3'642'600 - 3'661'799	303'550 - 305'149.95	1'686.39 1'695.27	38.95	38.80	38.64	38.48	38.33			
3'661'800 - 3'680'999	305'150 - 306'749.95	1'695.28 1'704.16	38.96	38.81	38.65	38.50	38.34			
3'681'000 - 3'700'199	306'750 - 308'349.95	1'704.17 1'713.05	38.97	38.82	38.66	38.51	38.35			
3'700'200 - 3'719'399	308'350 - 309'949.95	1'713.06 1'721.93	38.98	38.83	38.67	38.52	38.36			
3'719'400 - 3'738'599	309'950 - 311'549.95	1'721.94 1'730.82	38.99	38.83	38.68	38.53	38.38			
3'738'600 - 3'757'799	311'550 - 313'149.95	1'730.83 1'739.71	39.00	38.84	38.69	38.54	38.39			
3'757'800 - 3'776'999	313'150 - 314'749.95	1'739.72 1'748.60	39.00	38.85	38.70	38.55	38.40			
3'777'000 - 3'796'199	314'750 - 316'349.95	1'748.61 1'757.49	39.01	38.86	38.71	38.56	38.41			
3'796'200 - 3'815'399	316'350 - 317'949.95	1'757.50 1'766.38	39.02	38.87	38.72	38.57	38.42			
3'815'400 - 3'834'599	317'950 - 319'549.95	1'766.39 1'775.27	39.03	38.88	38.73	38.58	38.43			
3'834'600 - 3'853'799	319'550 - 321'149.95	1'775.28 1'784.16	39.04	38.89	38.74	38.59	38.44			
3'853'800 - 3'872'999	321'150 - 322'749.95	1'784.17 1'793.05	39.04	38.90	38.75	38.60	38.45			
3'873'000 - 3'892'199	322'750 - 324'349.95	1'793.06 1'801.93	39.05	38.91	38.76	38.61	38.46			
3'892'200 - 3'911'399	324'350 - 325'949.95	1'801.94 1'810.82	39.06	38.91	38.77	38.62	38.48			
3'911'400 - 3'930'599	325'950 - 327'549.95	1'810.83 1'819.71	39.07	38.92	38.78	38.63	38.49			
3'930'600 - 3'949'799	327'550 - 329'149.95	1'819.72 1'828.60	39.08	38.93	38.79	38.64	38.50			
3'949'800 - 3'968'999	329'150 - 330'749.95	1'828.61 1'837.49	39.08	38.94	38.79	38.65	38.51			
3'969'000 - 3'988'199	330'750 - 332'349.95	1'837.50 1'846.38	39.09	38.95	38.80	38.66	38.52			
3'988'200 - 4'007'399	332'350 - 333'949.95	1'846.39 1'855.27	39.10	38.95	38.81	38.67	38.53			
4'007'400 - 4'026'599	333'950 - 335'549.95	1'855.28 1'864.16	39.10	38.96	38.82	38.68	38.54			
4'026'600 - 4'045'799	335'550 - 337'149.95	1'864.17 1'873.05	39.11	38.97	38.83	38.69	38.55			
4'045'800 - 4'064'999	337'150 - 338'749.95	1'873.06 1'881.93	39.12	38.98	38.84	38.70	38.56			
4'065'000 - 4'084'199	338'750 - 340'349.95	1'881.94 1'890.82	39.13	38.99	38.85	38.71	38.57			
4'084'200 - 4'103'399	340'350 - 341'949.95	1'890.83 1'899.71	39.13	38.99	38.85	38.71	38.58			
4'103'400 - 4'122'599	341'950 - 343'549.95	1'899.72 1'908.60	39.14	39.00	38.86	38.72	38.59			
4'122'600 - 4'141'799	343'550 - 345'149.95	1'908.61 1'917.49	39.15	39.01	38.87	38.73	38.59			
4'141'800 - 4'160'999	345'150 - 346'749.95	1'917.50 1'926.38	39.15	39.02	38.88	38.74	38.60			
4'161'000 - 4'180'199	346'750 - 348'349.95	1'926.39 1'935.27	39.16	39.02	38.89	38.75	38.61			
4'180'200 - 4'199'399	348'350 - 349'949.95	1'935.28 1'944.16	39.17	39.03	38.89	38.76	38.62			
4'199'400 - 4'218'599	349'950 - 351'549.95	1'944.17 1'953.05	39.17	39.04	38.90	38.77	38.63			
4'218'600 - 4'237'799	351'550 - 353'149.95	1'953.06 1'961.93	39.18	39.05	38.91	38.78	38.64			
4'237'800 - 4'256'999	353'150 - 354'749.95	1'961.94 1'970.82	39.19	39.05	38.92	38.78	38.65			
4'257'000 - 4'276'199	354'750 - 356'349.95	1'970.83 1'979.71	39.19	39.06	38.93	38.79	38.66			
4'276'200 - 4'295'399	356'350 - 357'949.95	1'979.72 1'988.60	39.20	39.07	38.93	38.80	38.67			
4'295'400 - 4'314'599	357'950 - 359'549.95	1'988.61 1'997.49	39.21	39.07	38.94	38.81	38.68			
4'314'600 - 4'333'799	359'550 - 361'149.95	1'997.50 2'006.38	39.21	39.08	38.95	38.82	38.68			
4'333'800 - 4'352'999	361'150 - 362'749.95	2'006.39 2'015.27	39.22	39.09	38.96	38.82	38.69			
4'353'000 - 4'372'199	362'750 - 364'349.95	2'015.28 2'024.16	39.22	39.09	38.96	38.83	38.70			
4'372'200 - 4'410'599	364'350 - 367'549.95	2'024.17 2'041.93	39.23	39.10	38.97	38.84	38.71			
4'410'600 - 4'448'999	367'550 - 370'749.95	2'041.94 2'059.71	39.25	39.12	38.99	38.86	38.73			
4'449'000 - 4'487'399	370'750 - 373'949.95	2'059.72 2'077.49	39.26	39.13	39.00	38.87	38.75			
4'487'400 - 4'525'799	373'950 - 377'149.95	2'077.50 2'095.27	39.27	39.14	39.02	38.89	38.76			
4'525'800 - 4'564'199	377'150 - 380'349.95	2'095.28 2'113.05	39.28	39.16	39.03	38.90	38.78			
4'564'200 - 4'602'599	380'350 - 383'549.95	2'113.06 2'130.82	39.29	39.17	39.04	38.92	38.79			

TRANCHES BAREMES IMPOTS A LA SOURCE 2025						TAUX BAREMES IMPOTS A LA SOURCE 2025				
Année fr.	Mois fr.	A l'heure fr.	A1	A2	A3	A4	A5			
			Personne seule							
			A déterminer par l'AFC							
			%	%	%	%	%			
4'602'600 - 4'640'999	383'550 - 386'749.95	2'130.83 2'148.60	39.30	39.18	39.06	38.93	38.81			
4'641'000 - 4'679'399	386'750 - 389'949.95	2'148.61 2'166.38	39.31	39.19	39.07	38.95	38.82			
4'679'400 - 4'717'799	389'950 - 393'149.95	2'166.39 2'184.16	39.32	39.20	39.08	38.96	38.84			
4'717'800 - 4'756'199	393'150 - 396'349.95	2'184.17 2'201.93	39.34	39.21	39.09	38.97	38.85			
4'756'200 - 4'794'599	396'350 - 399'549.95	2'201.94 2'219.71	39.35	39.23	39.11	38.99	38.87			
4'794'600 - 4'832'999	399'550 - 402'749.95	2'219.72 2'237.49	39.36	39.24	39.12	39.00	38.88			
4'833'000 - 4'871'399	402'750 - 405'949.95	2'237.50 2'255.27	39.37	39.25	39.13	39.01	38.90			
4'871'400 - 4'909'799	405'950 - 409'149.95	2'255.28 2'273.05	39.38	39.26	39.14	39.03	38.91			
4'909'800 - 4'948'199	409'150 - 412'349.95	2'273.06 2'290.82	39.39	39.27	39.15	39.04	38.92			
4'948'200 - 4'986'599	412'350 - 415'549.95	2'290.83 2'308.60	39.39	39.28	39.16	39.05	38.94			
4'986'600 - 5'024'999	415'550 - 418'749.95	2'308.61 2'326.38	39.40	39.29	39.18	39.06	38.95			
5'025'000 - 5'063'399	418'750 - 421'949.95	2'326.39 2'344.16	39.41	39.30	39.19	39.07	38.96			
5'063'400 - 5'101'799	421'950 - 425'149.95	2'344.17 2'361.93	39.42	39.31	39.20	39.09	38.97			
5'101'800 - 5'140'199	425'150 - 428'349.95	2'361.94 2'379.71	39.43	39.32	39.21	39.10	38.99			
5'140'200 - 5'178'599	428'350 - 431'549.95	2'379.72 2'397.49	39.44	39.33	39.22	39.11	39.00			
5'178'600 - 5'216'999	431'550 - 434'749.95	2'397.50 2'415.27	39.45	39.34	39.23	39.12	39.01			
5'217'000 - 5'255'399	434'750 - 437'949.95	2'415.28 2'433.05	39.46	39.35	39.24	39.13	39.02			
5'255'400 - 5'293'799	437'950 - 441'149.95	2'433.06 2'450.82	39.47	39.36	39.25	39.14	39.03			
5'293'800 - 5'332'199	441'150 - 444'349.95	2'450.83 2'468.60	39.47	39.37	39.26	39.15	39.04			
5'332'200 - 5'370'599	444'350 - 447'549.95	2'468.61 2'486.38	39.48	39.38	39.27	39.16	39.06			
5'370'600 - 5'408'999	447'550 - 450'749.95	2'486.39 2'504.16	39.49	39.38	39.28	39.17	39.07			
5'409'000 - 5'447'399	450'750 - 453'949.95	2'504.17 2'521.93	39.50	39.39	39.29	39.18	39.08			
5'447'400 - 5'485'799	453'950 - 457'149.95	2'521.94 2'539.71	39.51	39.40	39.30	39.19	39.09			
5'485'800 - 5'524'199	457'150 - 460'349.95	2'539.72 2'557.49	39.51	39.41	39.31	39.20	39.10			
5'524'200 - 5'562'599	460'350 - 463'549.95	2'557.50 2'575.27	39.52	39.42	39.32	39.21	39.11			
5'562'600 - 5'600'999	463'550 - 466'749.95	2'575.28 2'593.05	39.53	39.43	39.33	39.22	39.12			
5'601'000 - 5'639'399	466'750 - 469'949.95	2'593.06 2'610.82	39.54	39.44	39.33	39.23	39.13			
5'639'400 - 5'677'799	469'950 - 473'149.95	2'610.83 2'628.60	39.54	39.44	39.34	39.24	39.14			
5'677'800 - 5'716'199	473'150 - 476'349.95	2'628.61 2'646.38	39.55	39.45	39.35	39.25	39.15			
5'716'200 - 5'754'599	476'350 - 479'549.95	2'646.39 2'664.16	39.56	39.46	39.36	39.26	39.16			
5'754'600 - 5'792'999	479'550 - 482'749.95	2'664.17 2'681.93	39.57	39.47	39.37	39.27	39.17			
5'793'000 - 5'831'399	482'750 - 485'949.95	2'681.94 2'699.71	39.57	39.47	39.38	39.28	39.18			
5'831'400 - 5'869'799	485'950 - 489'149.95	2'699.72 2'717.49	39.58	39.48	39.38	39.29	39.19			
5'869'800 - 5'946'599	489'150 - 495'549.95	2'717.50 2'753.05	39.59	39.49	39.40	39.30	39.20			
5'946'600 - 6'023'399	495'550 - 501'949.95	2'753.06 2'788.60	39.60	39.51	39.41	39.32	39.22			
6'023'400 - 6'100'199	501'950 - 508'349.95	2'788.61 2'824.16	39.62	39.52	39.43	39.33	39.24			
6'100'200 - 6'176'999	508'350 - 514'749.95	2'824.17 2'859.71	39.63	39.54	39.44	39.35	39.26			
6'177'000 - 6'253'799	514'750 - 521'149.95	2'859.72 2'895.27	39.64	39.55	39.46	39.37	39.27			
6'253'800 - 6'330'599	521'150 - 527'549.95	2'895.28 2'930.82	39.65	39.56	39.47	39.38	39.29			
6'330'600 - 6'407'399	527'550 - 533'949.95	2'930.83 2'966.38	39.66	39.57	39.49	39.40	39.31			
6'407'400 - 6'484'199	533'950 - 540'349.95	2'966.39 3'001.93	39.68	39.59	39.50	39.41	39.32			
6'484'200 - 6'560'999	540'350 - 546'749.95	3'001.94 3'037.49	39.69	39.60	39.51	39.42	39.34			
6'561'000 - 6'637'799	546'750 - 553'149.95	3'037.50 3'073.05	39.70	39.61	39.52	39.44	39.35			
6'637'800 - 6'714'599	553'150 - 559'549.95	3'073.06 3'108.60	39.71	39.62	39.54	39.45	39.37			
6'714'600 - 6'791'399	559'550 - 565'949.95	3'108.61 3'144.16	39.72	39.63	39.55	39.47	39.38			
6'791'400 - 6'868'199	565'950 - 572'349.95	3'144.17 3'179.71	39.73	39.65	39.56	39.48	39.39			
6'868'200 - 6'944'999	572'350 - 578'749.95	3'179.72 3'215.27	39.74	39.66	39.57	39.49	39.41			
6'945'000 - 7'021'799	578'750 - 585'149.95	3'215.28 3'250.82	39.75	39.67	39.59	39.50	39.42			
7'021'800 - 7'098'599	585'150 - 591'549.95	3'250.83 3'286.38	39.76	39.68	39.60	39.52	39.43			
7'098'600 - 7'175'399	591'550 - 597'949.95	3'286.39 3'321.93	39.77	39.69	39.61	39.53	39.45			
7'175'400 - 7'252'199	597'950 - 604'349.95	3'321.94 3'357.49	39.78	39.70	39.62	39.54	39.46			
7'252'200 - 7'328'999	604'350 - 610'749.95	3'357.50 3'393.05	39.79	39.71	39.63	39.55	39.47			
7'329'000 - 7'405'799	610'750 - 617'149.95	3'393.06 3'428.60	39.79	39.72	39.64	39.56	39.48			
7'405'800 - 7'482'599	617'150 - 623'549.95	3'428.61 3'464.16	39.80	39.73	39.65	39.57	39.50			
7'482'600 - 7'559'399	623'550 - 629'949.95	3'464.17 3'499.71	39.81	39.74	39.66	39.58	39.51			
7'559'400 - 7'636'199	629'950 - 636'349.95	3'499.72 3'535.27	39.82	39.74	39.67	39.59	39.52			
7'636'200 - 7'712'999	636'350 - 642'749.95	3'535.28 3'570.82	39.83	39.75	39.68	39.60	39.53			
7'713'000 - 7'789'799	642'750 - 649'149.95	3'570.83 3'606.38	39.83	39.76	39.69	39.61	39.54			
7'789'800 - 7'866'599	649'150 - 655'549.95	3'606.39 3'641.93	39.84	39.77	39.70	39.62	39.55			
7'866'600 - 7'943'399	655'550 - 661'949.95	3'641.94 3'677.49	39.85	39.78	39.71	39.63	39.56			
7'943'400 - 8'020'199	661'950 - 668'349.95	3'677.50 3'713.05	39.86	39.79	39.71	39.64	39.57			
8'020'200 - 8'096'999	668'350 - 674'749.95	3'713.06 3'748.60	39.86	39.79	39.72	39.65	39.58			

TRANCHES BAREMES IMPOTS A LA SOURCE 2025					TAUX BAREMES IMPOTS A LA SOURCE 2025				
Année fr.	Mois fr.	A l'heure fr.	A1	A2	A3	A4	A5		
			Personne seule						
			A déterminer par l'AFC						
			%	%	%	%	%		
8'097'000 - 8'173'799	674'750 - 681'149.95	3'748.61 3'784.16	39.87	39.80	39.73	39.66	39.59		
8'173'800 - 8'250'599	681'150 - 687'549.95	3'784.17 3'819.71	39.88	39.81	39.74	39.67	39.60		
8'250'600 - 8'404'199	687'550 - 700'349.95	3'819.72 3'890.82	39.89	39.82	39.75	39.68	39.62		
8'404'200 - 8'557'799	700'350 - 713'149.95	3'890.83 3'961.93	39.90	39.84	39.77	39.70	39.63		
8'557'800 - 8'711'399	713'150 - 725'949.95	3'961.94 4'033.05	39.92	39.85	39.78	39.72	39.65		
8'711'400 - 8'864'999	725'950 - 738'749.95	4'033.06 4'104.16	39.93	39.86	39.80	39.73	39.67		
8'865'000 - 9'018'599	738'750 - 751'549.95	4'104.17 4'175.27	39.94	39.88	39.81	39.75	39.68		
9'018'600 - 9'172'199	751'550 - 764'349.95	4'175.28 4'246.38	39.95	39.89	39.83	39.76	39.70		
9'172'200 - 9'325'799	764'350 - 777'149.95	4'246.39 4'317.49	39.96	39.90	39.84	39.78	39.72		
9'325'800 - 9'479'399	777'150 - 789'949.95	4'317.50 4'388.60	39.97	39.91	39.85	39.79	39.73		
9'479'400 - 9'632'999	789'950 - 802'749.95	4'388.61 4'459.71	39.98	39.92	39.86	39.80	39.74		
9'633'000 - 9'786'599	802'750 - 815'549.95	4'459.72 4'530.82	39.99	39.93	39.88	39.82	39.76		
9'786'600 - 9'940'199	815'550 - 828'349.95	4'530.83 4'601.93	40.00	39.95	39.89	39.83	39.77		
9'940'200 - 10'093'799	828'350 - 841'149.95	4'601.94 4'673.05	40.01	39.96	39.90	39.84	39.78		
10'093'800 - 10'247'399	841'150 - 853'949.95	4'673.06 4'744.16	40.02	39.97	39.91	39.85	39.80		
10'247'400 - 10'400'999	853'950 - 866'749.95	4'744.17 4'815.27	40.03	39.98	39.92	39.86	39.81		
10'401'000 - 10'554'599	866'750 - 879'549.95	4'815.28 4'886.38	40.04	39.98	39.93	39.88	39.82		
10'554'600 - 10'708'199	879'550 - 892'349.95	4'886.39 4'957.49	40.05	39.99	39.94	39.89	39.83		
10'708'200 - 10'861'799	892'350 - 905'149.95	4'957.50 5'028.60	40.06	40.00	39.95	39.90	39.84		
10'861'800 - 11'015'399	905'150 - 917'949.95	5'028.61 5'099.71	40.06	40.01	39.96	39.91	39.86		
11'015'400 - 11'168'999	917'950 - 930'749.95	5'099.72 5'170.82	40.07	40.02	39.97	39.92	39.87		
11'169'000 - 11'322'599	930'750 - 943'549.95	5'170.83 5'241.93	40.08	40.03	39.98	39.93	39.88		
11'322'600 - 11'476'199	943'550 - 956'349.95	5'241.94 5'313.05	40.09	40.04	39.99	39.94	39.89		
11'476'200 - 11'629'799	956'350 - 969'149.95	5'313.06 5'384.16	40.09	40.04	39.99	39.95	39.90		
11'629'800 - 11'783'399	969'150 - 981'949.95	5'384.17 5'455.27	40.10	40.05	40.00	39.95	39.91		
11'783'400 - 11'936'999	981'950 - 994'749.95	5'455.28 5'526.38	40.11	40.06	40.01	39.96	39.91		
11'937'000 - 12'090'599	994'750 - 1'007'549.95	5'526.39 5'597.49	40.11	40.07	40.02	39.97	39.92		
12'090'600 - 12'397'799	1'007'550 - 1'033'149.95	5'597.50 5'739.71	40.12	40.08	40.03	39.98	39.94		
12'397'800 - 12'704'999	1'033'150 - 1'058'749.95	5'739.72 5'881.93	40.14	40.09	40.04	40.00	39.95		
12'705'000 - 13'012'199	1'058'750 - 1'084'349.95	5'881.94 6'024.16	40.15	40.10	40.06	40.01	39.97		
13'012'200 - 13'319'399	1'084'350 - 1'109'949.95	6'024.17 6'166.38	40.16	40.11	40.07	40.03	39.98		
13'319'400 - 13'626'599	1'109'950 - 1'135'549.95	6'166.39 6'308.60	40.17	40.13	40.08	40.04	40.00		
13'626'600 - 13'933'799	1'135'550 - 1'161'149.95	6'308.61 6'450.82	40.18	40.14	40.10	40.05	40.01		
13'933'800 - 14'240'999	1'161'150 - 1'186'749.95	6'450.83 6'593.05	40.19	40.15	40.11	40.07	40.03		
14'241'000 - 14'548'199	1'186'750 - 1'212'349.95	6'593.06 6'735.27	40.20	40.16	40.12	40.08	40.04		
14'548'200 - 14'855'399	1'212'350 - 1'237'949.95	6'735.28 6'877.49	40.21	40.17	40.13	40.09	40.05		
14'855'400 - 15'162'599	1'237'950 - 1'263'549.95	6'877.50 7'019.71	40.21	40.18	40.14	40.10	40.06		
15'162'600 - 15'469'799	1'263'550 - 1'289'149.95	7'019.72 7'161.93	40.22	40.19	40.15	40.11	40.07		
15'469'800 - 15'776'999	1'289'150 - 1'314'749.95	7'161.94 7'304.16	40.23	40.19	40.16	40.12	40.08		
15'777'000 - 16'084'199	1'314'750 - 1'340'349.95	7'304.17 7'446.38	40.24	40.20	40.17	40.13	40.09		
16'084'200 - 16'391'399	1'340'350 - 1'365'949.95	7'446.39 7'588.60	40.25	40.21	40.18	40.14	40.10		
16'391'400 - 17'005'799	1'365'950 - 1'417'149.95	7'588.61 7'873.05	40.26	40.22	40.19	40.15	40.12		
17'005'800 - 17'620'199	1'417'150 - 1'468'349.95	7'873.06 8'157.49	40.27	40.24	40.20	40.17	40.14		
17'620'200 - 18'234'599	1'468'350 - 1'519'549.95	8'157.50 8'441.93	40.28	40.25	40.22	40.19	40.15		
18'234'600 - 18'848'999	1'519'550 - 1'570'749.95	8'441.94 8'726.38	40.29	40.26	40.23	40.20	40.17		
18'849'000 - 19'463'399	1'570'750 - 1'621'949.95	8'726.39 9'010.82	40.30	40.27	40.24	40.21	40.18		
19'463'400 - 20'077'799	1'621'950 - 1'673'149.95	9'010.83 9'295.27	40.31	40.28	40.25	40.23	40.20		
20'077'800 - 20'692'199	1'673'150 - 1'724'349.95	9'295.28 9'579.71	40.32	40.29	40.27	40.24	40.21		
20'692'200 - 21'306'599	1'724'350 - 1'775'549.95	9'579.72 9'864.16	40.33	40.30	40.28	40.25	40.22		
21'306'600 - 21'920'999	1'775'550 - 1'826'749.95	9'864.17 10'148.60	40.34	40.31	40.29	40.26	40.23		
21'921'000 - 22'535'399	1'826'750 - 1'877'949.95	10'148.61 10'433.05	40.35	40.32	40.30	40.27	40.24		
22'535'400 - 23'149'799	1'877'950 - 1'929'149.95	10'433.06 10'717.49	40.35	40.33	40.30	40.28	40.25		
23'149'800 - 24'378'599	1'929'150 - 2'031'549.95	10'717.50 11'286.38	40.36	40.34	40.32	40.29	40.27		
24'378'600 - 25'607'399	2'031'550 - 2'133'949.95	11'286.39 11'855.27	40.38	40.35	40.33	40.31	40.29		
25'607'400 - 26'836'199	2'133'950 - 2'236'349.95	11'855.28 12'424.16	40.39	40.37	40.34	40.32	40.30		
26'836'200 - 28'064'999	2'236'350 - 2'338'749.95	12'424.17 12'993.05	40.40	40.38	40.36	40.34	40.32		
28'065'000 - 29'293'799	2'338'750 - 2'441'149.95	12'993.06 13'561.93	40.41	40.39	40.37	40.35	40.33		
29'293'800 - 30'522'599	2'441'150 - 2'543'549.95	13'561.94 14'130.82	40.42	40.40	40.38	40.36	40.34		
30'522'600 - 31'751'399	2'543'550 - 2'645'949.95	14'130.83 14'699.71	40.42	40.41	40.39	40.37	40.35		
31'751'400 - 32'980'199	2'645'950 - 2'748'349.95	14'699.72 15'268.60	40.43	40.41	40.40	40.38	40.36		
32'980'200 - 34'208'999	2'748'350 - 2'850'749.95	15'268.61 15'837.49	40.44	40.42	40.41	40.39	40.37		
34'209'000 - 35'437'799	2'850'750 - 2'953'149.95	15'837.50 16'406.38	40.45	40.43	40.41	40.40	40.38		

TRANCHES BAREMES IMPOTS A LA SOURCE 2025					TAUX BAREMES IMPOTS A LA SOURCE 2025				
Année fr.	Mois fr.	A l'heure fr.			A1	A2	A3	A4	A5
					Personne seule				
					A déterminer par l'AFC				
					%	%	%	%	%
35'437'800 - 36'666'599	2'953'150 - 3'055'549.95	16'406.39	16'975.27		40.45	40.44	40.42	40.40	40.39
36'666'600 - 37'895'399	3'055'550 - 3'157'949.95	16'975.28	17'544.16		40.46	40.44	40.43	40.41	40.40
37'895'400 - 39'124'199	3'157'950 - 3'260'349.95	17'544.17	18'113.05		40.46	40.45	40.43	40.42	40.40
39'124'200 - 41'581'799	3'260'350 - 3'465'149.95	18'113.06	19'250.82		40.47	40.46	40.44	40.43	40.41
41'581'800 - 44'039'399	3'465'150 - 3'669'949.95	19'250.83	20'388.60		40.48	40.46	40.45	40.44	40.42
44'039'400 - 46'496'999	3'669'950 - 3'874'749.95	20'388.61	21'526.38		40.49	40.47	40.46	40.45	40.44
46'497'000 - 48'954'599	3'874'750 - 4'079'549.95	21'526.39	22'664.16		40.49	40.48	40.47	40.46	40.44
48'954'600 - 51'412'199	4'079'550 - 4'284'349.95	22'664.17	23'801.93		40.50	40.49	40.48	40.46	40.45
51'412'200 - 53'869'799	4'284'350 - 4'489'149.95	23'801.94	24'939.71		40.50	40.49	40.48	40.47	40.46
53'869'800 - 56'327'399	4'489'150 - 4'693'949.95	24'939.72	26'077.49		40.51	40.50	40.49	40.48	40.47
56'327'400 - 58'784'999	4'693'950 - 4'898'749.95	26'077.50	27'215.27		40.51	40.50	40.49	40.48	40.47
58'785'000 - 63'700'199	4'898'750 - 5'308'349.95	27'215.28	29'490.82		40.52	40.51	40.50	40.49	40.48
63'700'200 - 68'615'399	5'308'350 - 5'717'949.95	29'490.83	31'766.38		40.53	40.52	40.51	40.50	40.49
68'615'400 - 73'530'599	5'717'950 - 6'127'549.95	31'766.39	34'041.93		40.53	40.53	40.52	40.51	40.50
73'530'600 - 78'445'799	6'127'550 - 6'537'149.95	34'041.94	36'317.49		40.54	40.53	40.53	40.52	40.51
78'445'800 - 83'360'999	6'537'150 - 6'946'749.95	36'317.50	38'593.05		40.55	40.54	40.53	40.52	40.52
83'361'000 - 88'276'199	6'946'750 - 7'356'349.95	38'593.06	40'868.60		40.55	40.54	40.54	40.53	40.52
88'276'200 - 93'191'399	7'356'350 - 7'765'949.95	40'868.61	43'144.16		40.55	40.55	40.54	40.53	40.53
93'191'400 - 98'106'599	7'765'950 - 8'175'549.95	43'144.17	45'419.71		40.56	40.55	40.54	40.54	40.53
98'106'600 - 103'021'800	8'175'550 - 8'585'150.00	45'419.72	47'695.28		40.56	40.55	40.55	40.54	40.54