

Barèmes 2025 impôt à la source

applicables dès le
1^{er} janvier 2025

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

Pour des informations détaillées sur l'utilisation de ces barèmes, se référer aux « Directives concernant l'imposition à la source 2025 » disponibles sur **www.ge.ch/c/imp-lsdir**

Ces barèmes sont disponibles en simulation interactive et aux formats PDF et ASCII sur **www.ge.ch/c/imp-barper**

TRANCHES BAREMES IMPOTS A LA SOURCE 2025						TAUX BAREMES IMPOTS A LA SOURCE 2025																
Année fr.	Mois fr.	A l'heure fr.	A0	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H1	H2	H3	H4	H5		
			Seul	Marié et le conjoint ne travaille pas						Marié et les 2 conjoints travaillent						Famille monoparentale						
			%	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %		
0	29'399	0 -	2'449.95	0.00	13.60																	
29'400 -	29'999	2'450 -	2'499.95	13.61	13.88	0.09																
30'000 -	30'599	2'500 -	2'549.95	13.89	14.16	0.10	Le conjoint ne travaille pas et n'a pas de revenu acquis en compensation (assurance-maladie / accidents / invalidité / maternité / chômage).															
30'600 -	31'199	2'550 -	2'599.95	14.17	14.43	0.29																
31'200 -	31'799	2'600 -	2'649.95	14.44	14.71	0.50																
31'800 -	32'399	2'650 -	2'699.95	14.72	14.99	0.71																
32'400 -	32'999	2'700 -	2'749.95	15.00	15.27	0.90																
33'000 -	33'599	2'750 -	2'799.95	15.28	15.55	1.09																
33'600 -	34'199	2'800 -	2'849.95	15.56	15.82	1.27																
34'200 -	34'799	2'850 -	2'899.95	15.83	16.10	1.45																
34'800 -	35'399	2'900 -	2'949.95	16.11	16.38	1.62																
35'400 -	35'999	2'950 -	2'999.95	16.39	16.66	1.81																
36'000 -	36'599	3'000 -	3'049.95	16.67	16.93	1.99																
36'600 -	37'199	3'050 -	3'099.95	16.94	17.21	2.16																
37'200 -	37'799	3'100 -	3'149.95	17.22	17.49	2.33																
37'800 -	38'399	3'150 -	3'199.95	17.50	17.77	2.51																
38'400 -	38'999	3'200 -	3'249.95	17.78	18.05	2.69																
39'000 -	39'599	3'250 -	3'299.95	18.06	18.32	2.86																
39'600 -	40'199	3'300 -	3'349.95	18.33	18.60	3.02																
40'200 -	40'799	3'350 -	3'399.95	18.61	18.88	3.19																
40'800 -	41'399	3'400 -	3'449.95	18.89	19.16	3.37																
41'400 -	41'999	3'450 -	3'499.95	19.17	19.43	3.54																
42'000 -	42'599	3'500 -	3'549.95	19.44	19.71	3.71																
42'600 -	43'199	3'550 -	3'599.95	19.72	19.99	3.87																
43'200 -	43'799	3'600 -	3'649.95	20.00	20.27	4.04																
43'800 -	44'399	3'650 -	3'699.95	20.28	20.55	4.22																
44'400 -	44'999	3'700 -	3'749.95	20.56	20.82	4.38																
45'000 -	45'599	3'750 -	3'799.95	20.83	21.10	4.54																
45'600 -	46'199	3'800 -	3'849.95	21.11	21.38	4.70																
46'200 -	46'799	3'850 -	3'899.95	21.39	21.66	4.86																
46'800 -	47'399	3'900 -	3'949.95	21.67	21.93	5.01																
47'400 -	47'999	3'950 -	3'999.95	21.94	22.21	5.15																
48'000 -	48'599	4'000 -	4'049.95	22.22	22.49	5.30																
48'600 -	49'199	4'050 -	4'099.95	22.50	22.77	5.44																
49'200 -	49'799	4'100 -	4'149.95	22.78	23.05	5.57																
49'800 -	50'399	4'150 -	4'199.95	23.06	23.32	5.71																
50'400 -	50'999	4'200 -	4'249.95	23.33	23.60	5.85	0.06															
51'000 -	51'599	4'250 -	4'299.95	23.61	23.88	5.98	0.06															
51'600 -	52'199	4'300 -	4'349.95	23.89	24.16	6.11	0.07															
52'200 -	52'799	4'350 -	4'399.95	24.17	24.43	6.24	0.08															
52'800 -	53'399	4'400 -	4'449.95	24.44	24.71	6.37	0.09															
53'400 -	53'999	4'450 -	4'499.95	24.72	24.99	6.49	0.10															
54'000 -	54'599	4'500 -	4'549.95	25.00	25.27	6.61	0.11															
54'600 -	55'199	4'550 -	4'599.95	25.28	25.55	6.72	0.11															
55'200 -	55'799	4'600 -	4'649.95	25.56	25.82	6.85	0.12															
55'800 -	56'399	4'650 -	4'699.95	25.83	26.10	6.98	0.13															
56'400 -	56'999	4'700 -	4'749.95	26.11	26.38	7.10	0.14															
57'000 -	57'599	4'750 -	4'799.95	26.39	26.66	7.22	0.14															

TRANCHES BAREMES IMPOTS A LA SOURCE 2025					TAUX BAREMES IMPOTS A LA SOURCE 2025																
Année fr.	Mois fr.	A l'heure fr.	A0	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H1	H2	H3	H4	H5	
			Seul	Marié et le conjoint ne travaille pas						Marié et les 2 conjoints travaillent						Famille monoparentale					
			%	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	
57'600 - 58'199	4'800 - 4'849.95	26.67 26.93	7.34	0.15						7.28	4.20	1.69									
58'200 - 58'799	4'850 - 4'899.95	26.94 27.21	7.46	0.16						7.41	4.34	1.81									
58'800 - 59'399	4'900 - 4'949.95	27.22 27.49	7.58	0.16						7.55	4.48	1.93	0.10								
59'400 - 59'999	4'950 - 4'999.95	27.50 27.77	7.70	0.17						7.68	4.62	2.05	0.20								
60'000 - 60'599	5'000 - 5'049.95	27.78 28.05	7.83	0.18						7.81	4.77	2.18	0.31								
60'600 - 61'199	5'050 - 5'099.95	28.06 28.32	7.96	0.21						7.93	4.91	2.30	0.41								
61'200 - 61'799	5'100 - 5'149.95	28.33 28.60	8.08	0.32						8.06	5.05	2.42	0.51								
61'800 - 62'399	5'150 - 5'199.95	28.61 28.88	8.21	0.42						8.19	5.19	2.54	0.61								
62'400 - 62'999	5'200 - 5'249.95	28.89 29.16	8.33	0.53						8.32	5.32	2.67	0.71								
63'000 - 63'599	5'250 - 5'299.95	29.17 29.43	8.45	0.64						8.44	5.45	2.80	0.80								
63'600 - 64'199	5'300 - 5'349.95	29.44 29.71	8.57	0.74						8.56	5.58	2.92	0.91								
64'200 - 64'799	5'350 - 5'399.95	29.72 29.99	8.68	0.84						8.68	5.70	3.04	1.01								
64'800 - 65'399	5'400 - 5'449.95	30.00 30.27	8.80	0.94						8.81	5.84	3.16	1.11								
65'400 - 65'999	5'450 - 5'499.95	30.28 30.55	8.91	1.03						8.93	5.97	3.28	1.21								
66'000 - 66'599	5'500 - 5'549.95	30.56 30.82	9.02	1.13						9.05	6.10	3.43	1.32								
66'600 - 67'199	5'550 - 5'599.95	30.83 31.10	9.14	1.22						9.17	6.23	3.56	1.43								
67'200 - 67'799	5'600 - 5'649.95	31.11 31.38	9.25	1.31						9.29	6.36	3.70	1.54								
67'800 - 68'399	5'650 - 5'699.95	31.39 31.66	9.36	1.40						9.41	6.48	3.83	1.64	0.06							
68'400 - 68'999	5'700 - 5'749.95	31.67 31.93	9.46	1.49						9.53	6.61	3.96	1.75	0.15							
69'000 - 69'599	5'750 - 5'799.95	31.94 32.21	9.57	1.58						9.64	6.73	4.09	1.86	0.24							
69'600 - 70'199	5'800 - 5'849.95	32.22 32.49	9.67	1.66						9.70	6.81	4.16	1.92	0.29							
70'200 - 70'799	5'850 - 5'899.95	32.50 32.77	9.78	1.76						9.77	6.88	4.24	1.99	0.34							
70'800 - 71'399	5'900 - 5'949.95	32.78 33.05	9.88	1.86						9.84	6.96	4.32	2.06	0.39		0.03					
71'400 - 71'999	5'950 - 5'999.95	33.06 33.32	9.99	1.95						9.90	7.04	4.40	2.12	0.44		0.12					
72'000 - 72'599	6'000 - 6'049.95	33.33 33.60	10.09	2.04						9.97	7.11	4.47	2.19	0.49		0.21					
72'600 - 73'199	6'050 - 6'099.95	33.61 33.88	10.19	2.14						10.03	7.19	4.55	2.25	0.54		0.30					
73'200 - 73'799	6'100 - 6'149.95	33.89 34.16	10.28	2.23						10.09	7.27	4.62	2.32	0.59		0.39					
73'800 - 74'399	6'150 - 6'199.95	34.17 34.43	10.38	2.31						10.15	7.34	4.70	2.39	0.64		0.47					
74'400 - 74'999	6'200 - 6'249.95	34.44 34.71	10.47	2.40						10.22	7.42	4.77	2.46	0.68		0.56					
75'000 - 75'599	6'250 - 6'299.95	34.72 34.99	10.57	2.49						10.28	7.49	4.85	2.53	0.74		0.64					
75'600 - 76'199	6'300 - 6'349.95	35.00 35.27	10.66	2.59						10.34	7.57	4.92	2.60	0.79		0.72					
76'200 - 76'799	6'350 - 6'399.95	35.28 35.55	10.75	2.68						10.40	7.64	4.99	2.67	0.85		0.80					
76'800 - 77'399	6'400 - 6'449.95	35.56 35.82	10.84	2.78						10.46	7.71	5.07	2.74	0.90		0.88					
77'400 - 77'999	6'450 - 6'499.95	35.83 36.10	10.93	2.88						10.52	7.78	5.14	2.81	0.96		0.96					
78'000 - 78'599	6'500 - 6'549.95	36.11 36.38	11.02	2.98						10.58	7.85	5.21	2.87	1.02		1.04					
78'600 - 79'199	6'550 - 6'599.95	36.39 36.66	11.10	3.07	0.01					10.64	7.92	5.29	2.94	1.07		1.11					
79'200 - 79'799	6'600 - 6'649.95	36.67 36.93	11.19	3.16	0.09					10.70	7.99	5.37	3.01	1.13		1.19					
79'800 - 80'399	6'650 - 6'699.95	36.94 37.21	11.27	3.25	0.17					10.76	8.06	5.45	3.07	1.18		1.27					
80'400 - 80'999	6'700 - 6'749.95	37.22 37.49	11.36	3.35	0.25					10.82	8.13	5.53	3.14	1.24		1.35					
81'000 - 81'599	6'750 - 6'799.95	37.50 37.77	11.44	3.45	0.33					10.88	8.20	5.61	3.20	1.30		1.43					
81'600 - 82'199	6'800 - 6'849.95	37.78 38.05	11.52	3.55	0.41					10.94	8.27	5.68	3.27	1.36		1.51					
82'200 - 82'799	6'850 - 6'899.95	38.06 38.32	11.60	3.65	0.49					11.00	8.34	5.76	3.36	1.42		1.59					
82'800 - 83'399	6'900 - 6'949.95	38.33 38.60	11.68	3.74	0.56					11.06	8.41	5.84	3.43	1.48		1.70					
83'400 - 83'999	6'950 - 6'999.95	38.61 38.88	11.75	3.83	0.64					11.11	8.48	5.91	3.51	1.54		1.79					
84'000 - 84'599	7'000 - 7'049.95	38.89 39.16	11.83	3.93	0.71					11.17	8.54	5.99	3.58	1.60	0.02	1.88					
84'600 - 85'199	7'050 - 7'099.95	39.17 39.43	11.90	4.02	0.79					11.23	8.61	6.06	3.65	1.66	0.07	1.97					
85'200 - 85'799	7'100 - 7'149.95	39.44 39.71	11.98	4.11	0.86					11.28	8.68	6.13	3.73	1.72	0.12	2.06					
85'800 - 86'399	7'150 - 7'199.95	39.72 39.99	12.05	4.21	0.93					11.34	8.74	6.21	3.80	1.78	0.17	2.15					

TRANCHES BAREMES IMPOTS A LA SOURCE 2025					TAUX BAREMES IMPOTS A LA SOURCE 2025																	
Année fr.	Mois fr.	A l'heure fr.		A0	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H1	H2	H3	H4	H5	
				Seul	Marié et le conjoint ne travaille pas						Marié et les 2 conjoints travaillent						Famille monoparentale					
				%	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	
86'400 - 86'999	7'200 - 7'249.95	40.00	40.27	12.12	4.31	1.00					11.39	8.81	6.28	3.87	1.84	0.23	2.24					
87'000 - 87'599	7'250 - 7'299.95	40.28	40.55	12.19	4.41	1.07					11.45	8.87	6.35	3.95	1.91	0.28	2.33					
87'600 - 88'199	7'300 - 7'349.95	40.56	40.82	12.26	4.51	1.14					11.50	8.94	6.42	4.03	1.97	0.33	2.42					
88'200 - 88'799	7'350 - 7'399.95	40.83	41.10	12.33	4.61	1.21					11.56	9.01	6.49	4.10	2.03	0.38	2.51					
88'800 - 89'399	7'400 - 7'449.95	41.11	41.38	12.40	4.70	1.33					11.61	9.07	6.56	4.18	2.10	0.44	2.60	0.04				
89'400 - 89'999	7'450 - 7'499.95	41.39	41.66	12.47	4.80	1.41					11.66	9.14	6.64	4.25	2.16	0.49	2.69	0.12				
90'000 - 90'599	7'500 - 7'549.95	41.67	41.93	12.53	4.89	1.50					11.72	9.21	6.71	4.33	2.22	0.54	2.78	0.19				
90'600 - 91'199	7'550 - 7'599.95	41.94	42.21	12.60	4.99	1.58					11.77	9.27	6.78	4.40	2.28	0.59	2.88	0.26				
91'200 - 91'799	7'600 - 7'649.95	42.22	42.49	12.66	5.08	1.66					11.82	9.34	6.85	4.47	2.35	0.64	2.98	0.33				
91'800 - 92'399	7'650 - 7'699.95	42.50	42.77	12.72	5.17	1.74					11.87	9.40	6.92	4.55	2.42	0.69	3.07	0.40				
92'400 - 92'999	7'700 - 7'749.95	42.78	43.05	12.79	5.26	1.82					11.92	9.46	6.99	4.62	2.48	0.74	3.16	0.47				
93'000 - 93'599	7'750 - 7'799.95	43.06	43.32	12.85	5.35	1.91					11.97	9.53	7.06	4.69	2.55	0.80	3.26	0.54				
93'600 - 94'199	7'800 - 7'849.95	43.33	43.60	12.91	5.43	1.99					12.02	9.59	7.13	4.76	2.61	0.85	3.35	0.61				
94'200 - 94'799	7'850 - 7'899.95	43.61	43.88	12.97	5.52	2.08					12.07	9.65	7.20	4.83	2.68	0.91	3.44	0.67				
94'800 - 95'399	7'900 - 7'949.95	43.89	44.16	13.03	5.60	2.16					12.12	9.71	7.27	4.90	2.74	0.96	3.53	0.74				
95'400 - 95'999	7'950 - 7'999.95	44.17	44.43	13.09	5.69	2.25					12.17	9.77	7.33	4.97	2.81	1.02	3.62	0.80				
96'000 - 96'599	8'000 - 8'049.95	44.44	44.71	13.15	5.77	2.34					12.22	9.83	7.40	5.04	2.87	1.07	3.72	0.87				
96'600 - 97'199	8'050 - 8'099.95	44.72	44.99	13.20	5.85	2.43	0.03				12.28	9.89	7.47	5.11	2.93	1.13	3.81	0.93				
97'200 - 97'799	8'100 - 8'149.95	45.00	45.27	13.26	5.93	2.51	0.09				12.33	9.95	7.54	5.19	3.00	1.18	3.91	0.99				
97'800 - 98'399	8'150 - 8'199.95	45.28	45.55	13.32	6.01	2.59	0.16				12.38	10.01	7.61	5.26	3.06	1.24	4.00	1.06				
98'400 - 98'999	8'200 - 8'249.95	45.56	45.82	13.39	6.09	2.69	0.23				12.43	10.07	7.67	5.33	3.12	1.30	4.09	1.13				
99'000 - 99'599	8'250 - 8'299.95	45.83	46.10	13.46	6.17	2.78	0.29				12.48	10.13	7.74	5.41	3.18	1.36	4.18	1.20				
99'600 - 100'199	8'300 - 8'349.95	46.11	46.38	13.53	6.25	2.87	0.36				12.53	10.19	7.81	5.48	3.24	1.41	4.27	1.26				
100'200 - 100'799	8'350 - 8'399.95	46.39	46.66	13.61	6.33	2.95	0.42				12.58	10.24	7.88	5.55	3.33	1.47	4.36	1.33				
100'800 - 101'399	8'400 - 8'449.95	46.67	46.93	13.68	6.41	3.04	0.48				12.62	10.30	7.95	5.62	3.40	1.53	4.44	1.40				
101'400 - 101'999	8'450 - 8'499.95	46.94	47.21	13.76	6.49	3.13	0.55				12.68	10.36	8.02	5.69	3.48	1.59	4.53	1.46				
102'000 - 102'599	8'500 - 8'549.95	47.22	47.49	13.83	6.57	3.21	0.61				12.72	10.42	8.09	5.76	3.55	1.65	4.61	1.52				
102'600 - 103'199	8'550 - 8'599.95	47.50	47.77	13.91	6.64	3.30	0.67				12.77	10.47	8.15	5.83	3.62	1.70	4.70	1.59				
103'200 - 103'799	8'600 - 8'649.95	47.78	48.05	13.98	6.72	3.38	0.73				12.82	10.53	8.22	5.90	3.69	1.76	4.78	1.66				
103'800 - 104'399	8'650 - 8'699.95	48.06	48.32	14.05	6.79	3.47	0.79				12.86	10.58	8.28	5.97	3.76	1.82	4.86	1.73				
104'400 - 104'999	8'700 - 8'749.95	48.33	48.60	14.12	6.86	3.56	0.85				12.91	10.64	8.35	6.04	3.83	1.89	4.94	1.83				
105'000 - 105'599	8'750 - 8'799.95	48.61	48.88	14.19	6.94	3.65	0.90				12.96	10.70	8.41	6.10	3.91	1.95	5.02	1.91				
105'600 - 106'199	8'800 - 8'849.95	48.89	49.16	14.26	7.01	3.73	0.97				13.00	10.75	8.48	6.17	3.98	2.01	5.10	1.99				
106'200 - 106'799	8'850 - 8'899.95	49.17	49.43	14.34	7.08	3.82	1.03				13.05	10.81	8.54	6.24	4.05	2.07	5.18	2.07				
106'800 - 107'399	8'900 - 8'949.95	49.44	49.71	14.41	7.15	3.91	1.09				13.09	10.86	8.60	6.31	4.12	2.13	5.26	2.15	0.06			
107'400 - 107'999	8'950 - 8'999.95	49.72	49.99	14.48	7.22	3.99	1.16				13.14	10.92	8.67	6.38	4.19	2.19	5.33	2.23	0.12			
108'000 - 108'599	9'000 - 9'049.95	50.00	50.27	14.55	7.30	4.07	1.22				13.18	10.97	8.73	6.45	4.26	2.25	5.41	2.31	0.18			
108'600 - 109'199	9'050 - 9'099.95	50.28	50.55	14.62	7.37	4.16	1.28				13.23	11.03	8.79	6.53	4.33	2.31	5.49	2.40	0.24			
109'200 - 109'799	9'100 - 9'149.95	50.56	50.82	14.69	7.45	4.24	1.34				13.27	11.08	8.85	6.59	4.40	2.37	5.57	2.48	0.30			
109'800 - 110'399	9'150 - 9'199.95	50.83	51.10	14.75	7.53	4.32	1.42				13.32	11.14	8.91	6.66	4.46	2.44	5.64	2.56	0.35			
110'400 - 110'999	9'200 - 9'249.95	51.11	51.38	14.82	7.61	4.40	1.50				13.36	11.19	8.97	6.73	4.53	2.50	5.72	2.64	0.41			
111'000 - 111'599	9'250 - 9'299.95	51.39	51.66	14.88	7.68	4.48	1.58				13.41	11.24	9.03	6.80	4.60	2.56	5.80	2.72	0.47			
111'600 - 112'199	9'300 - 9'349.95	51.67	51.93	14.95	7.76	4.55	1.66				13.45	11.29	9.09	6.87	4.66	2.63	5.88	2.80	0.53			
112'200 - 112'799	9'350 - 9'399.95	51.94	52.21	15.01	7.84	4.63	1.73				13.50	11.35	9.15	6.94	4.73	2.69	5.95	2.88	0.58			
112'800 - 113'399	9'400 - 9'449.95	52.22	52.49	15.08	7.91	4.71	1.81				13.54	11.40	9.21	7.00	4.80	2.75	6.03	2.96	0.64			
113'400 - 113'999	9'450 - 9'499.95	52.50	52.77	15.14	7.99	4.78	1.89				13.59	11.45	9.27	7.07	4.86	2.81	6.11	3.04	0.69			
114'000 - 114'599	9'500 - 9'549.95	52.78	53.05	15.20	8.06	4.86	1.96				13.63	11.50	9.33	7.13	4.93	2.87	6.18	3.13	0.75			
114'600 - 115'199	9'550 - 9'599.95	53.06	53.32	15.26	8.13	4.93	2.04	0.04			13.68	11.55	9.39	7.20	5.00	2.93	6.26	3.21	0.80			

TRANCHES BAREMES IMPOTS A LA SOURCE 2025						TAUX BAREMES IMPOTS A LA SOURCE 2025																
Année fr.	Mois fr.	A l'heure fr.	A0	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H1	H2	H3	H4	H5		
			Seul	Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent						Famille monoparentale							
			%	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %		
115'200 - 115'799	9'600 - 9'649.95	53.33 53.60	15.32	8.20	5.00	2.11	0.10			13.72	11.60	9.45	7.26	5.07	2.99	6.33	3.29	0.85				
115'800 - 116'399	9'650 - 9'699.95	53.61 53.88	15.38	8.27	5.08	2.19	0.15			13.76	11.65	9.51	7.33	5.14	3.05	6.40	3.37	0.91				
116'400 - 116'999	9'700 - 9'749.95	53.89 54.16	15.44	8.34	5.15	2.27	0.21			13.80	11.70	9.57	7.39	5.22	3.11	6.47	3.45	0.97				
117'000 - 117'599	9'750 - 9'799.95	54.17 54.43	15.50	8.41	5.23	2.34	0.26			13.85	11.75	9.63	7.46	5.29	3.19	6.54	3.53	1.03				
117'600 - 118'199	9'800 - 9'849.95	54.44 54.71	15.56	8.48	5.31	2.42	0.32			13.89	11.80	9.69	7.52	5.36	3.26	6.62	3.61	1.09				
118'200 - 118'799	9'850 - 9'899.95	54.72 54.99	15.62	8.55	5.38	2.50	0.37			13.93	11.85	9.75	7.59	5.43	3.33	6.68	3.69	1.15				
118'800 - 119'399	9'900 - 9'949.95	55.00 55.27	15.68	8.62	5.46	2.57	0.43			13.97	11.90	9.81	7.65	5.50	3.40	6.76	3.77	1.20				
119'400 - 119'999	9'950 - 9'999.95	55.28 55.55	15.73	8.69	5.53	2.65	0.48			14.01	11.95	9.86	7.72	5.57	3.47	6.84	3.84	1.26				
120'000 - 120'599	10'000 - 10'049.95	55.56 55.82	15.79	8.76	5.61	2.72	0.53			14.05	12.00	9.92	7.78	5.63	3.54	6.91	3.92	1.32				
120'600 - 121'199	10'050 - 10'099.95	55.83 56.10	15.84	8.83	5.68	2.80	0.58			14.10	12.05	9.98	7.84	5.70	3.61	6.98	4.00	1.37				
121'200 - 121'799	10'100 - 10'149.95	56.11 56.38	15.90	8.89	5.75	2.88	0.64			14.14	12.10	10.03	7.90	5.77	3.67	7.06	4.08	1.43				
121'800 - 122'399	10'150 - 10'199.95	56.39 56.66	15.95	8.96	5.83	2.96	0.69			14.18	12.15	10.09	7.97	5.84	3.74	7.13	4.16	1.50				
122'400 - 122'999	10'200 - 10'249.95	56.67 56.93	16.01	9.03	5.90	3.03	0.74			14.22	12.20	10.14	8.03	5.90	3.81	7.20	4.23	1.56				
123'000 - 123'599	10'250 - 10'299.95	56.94 57.21	16.06	9.09	5.97	3.11	0.79			14.27	12.24	10.20	8.10	5.97	3.88	7.28	4.31	1.61				
123'600 - 124'199	10'300 - 10'349.95	57.22 57.49	16.11	9.16	6.04	3.19	0.84			14.31	12.29	10.25	8.16	6.04	3.95	7.35	4.38	1.67				
124'200 - 124'799	10'350 - 10'399.95	57.50 57.77	16.16	9.23	6.11	3.26	0.90			14.35	12.34	10.30	8.22	6.10	4.02	7.42	4.46	1.76	0.01			
124'800 - 125'399	10'400 - 10'449.95	57.78 58.05	16.22	9.29	6.18	3.34	0.95			14.39	12.39	10.36	8.29	6.17	4.09	7.49	4.53	1.83	0.06			
125'400 - 125'999	10'450 - 10'499.95	58.06 58.32	16.27	9.35	6.24	3.42	1.01			14.43	12.43	10.41	8.35	6.24	4.16	7.55	4.61	1.90	0.12			
126'000 - 126'599	10'500 - 10'549.95	58.33 58.60	16.32	9.42	6.31	3.49	1.06			14.47	12.48	10.46	8.41	6.30	4.23	7.62	4.68	1.97	0.17			
126'600 - 127'199	10'550 - 10'599.95	58.61 58.88	16.37	9.48	6.38	3.57	1.12			14.51	12.53	10.52	8.47	6.37	4.29	7.69	4.75	2.05	0.22			
127'200 - 127'799	10'600 - 10'649.95	58.89 59.16	16.42	9.55	6.45	3.65	1.17			14.55	12.57	10.57	8.53	6.43	4.36	7.76	4.83	2.12	0.27			
127'800 - 128'399	10'650 - 10'699.95	59.17 59.43	16.47	9.62	6.53	3.72	1.22			14.59	12.62	10.62	8.59	6.50	4.43	7.82	4.90	2.19	0.32			
128'400 - 128'999	10'700 - 10'749.95	59.44 59.71	16.52	9.68	6.60	3.80	1.28			14.63	12.67	10.68	8.65	6.56	4.49	7.89	4.97	2.27	0.37			
129'000 - 129'599	10'750 - 10'799.95	59.72 59.99	16.56	9.74	6.67	3.87	1.33			14.67	12.71	10.73	8.71	6.63	4.56	7.96	5.04	2.34	0.42			
129'600 - 130'199	10'800 - 10'849.95	60.00 60.27	16.61	9.81	6.74	3.95	1.42			14.71	12.76	10.79	8.77	6.69	4.63	8.03	5.11	2.42	0.47			
130'200 - 130'799	10'850 - 10'899.95	60.28 60.55	16.66	9.88	6.81	4.02	1.48			14.75	12.80	10.84	8.83	6.76	4.69	8.10	5.18	2.49	0.52			
130'800 - 131'399	10'900 - 10'949.95	60.56 60.82	16.71	9.94	6.88	4.09	1.55			14.79	12.85	10.89	8.89	6.82	4.76	8.17	5.25	2.56	0.57			
131'400 - 131'999	10'950 - 10'999.95	60.83 61.10	16.75	10.01	6.95	4.16	1.62			14.84	12.90	10.94	8.95	6.89	4.82	8.24	5.32	2.64	0.61			
132'000 - 132'599	11'000 - 11'049.95	61.11 61.38	16.80	10.07	7.02	4.23	1.69			14.89	12.94	10.99	9.01	6.95	4.89	8.31	5.39	2.72	0.66			
132'600 - 133'199	11'050 - 11'099.95	61.39 61.66	16.85	10.13	7.08	4.30	1.75	0.05		14.93	12.99	11.05	9.06	7.01	4.96	8.38	5.46	2.80	0.71			
133'200 - 133'799	11'100 - 11'149.95	61.67 61.93	16.89	10.20	7.15	4.37	1.82	0.10		14.98	13.03	11.10	9.12	7.08	5.03	8.44	5.53	2.87	0.76			
133'800 - 134'399	11'150 - 11'199.95	61.94 62.21	16.94	10.26	7.22	4.44	1.89	0.15		15.03	13.08	11.15	9.18	7.15	5.10	8.51	5.59	2.95	0.81			
134'400 - 134'999	11'200 - 11'249.95	62.22 62.49	16.99	10.32	7.28	4.52	1.96	0.20		15.07	13.13	11.20	9.24	7.21	5.17	8.58	5.66	3.03	0.86			
135'000 - 135'599	11'250 - 11'299.95	62.50 62.77	17.03	10.38	7.35	4.59	2.03	0.24		15.12	13.17	11.25	9.29	7.27	5.23	8.65	5.73	3.10	0.91			
135'600 - 136'199	11'300 - 11'349.95	62.78 63.05	17.07	10.44	7.42	4.66	2.11	0.29		15.16	13.22	11.30	9.35	7.34	5.30	8.71	5.79	3.18	0.96			
136'200 - 136'799	11'350 - 11'399.95	63.06 63.32	17.12	10.50	7.49	4.73	2.18	0.34		15.20	13.26	11.35	9.41	7.40	5.37	8.78	5.86	3.25	1.01			
136'800 - 137'399	11'400 - 11'449.95	63.33 63.60	17.16	10.56	7.55	4.80	2.25	0.39		15.25	13.31	11.40	9.46	7.47	5.43	8.84	5.93	3.32	1.06			
137'400 - 137'999	11'450 - 11'499.95	63.61 63.88	17.22	10.63	7.63	4.87	2.32	0.43		15.30	13.36	11.46	9.52	7.53	5.50	8.91	6.00	3.40	1.11			
138'000 - 138'599	11'500 - 11'549.95	63.89 64.16	17.27	10.69	7.70	4.93	2.39	0.48		15.34	13.40	11.50	9.58	7.60	5.56	8.97	6.07	3.47	1.16			
138'600 - 139'199	11'550 - 11'599.95	64.17 64.43	17.32	10.74	7.76	5.00	2.46	0.52		15.39	13.44	11.55	9.64	7.66	5.63	9.04	6.14	3.54	1.21			
139'200 - 139'799	11'600 - 11'649.95	64.44 64.71	17.37	10.80	7.83	5.07	2.54	0.57		15.43	13.49	11.60	9.69	7.72	5.69	9.10	6.21	3.61	1.27			
139'800 - 140'399	11'650 - 11'699.95	64.72 64.99	17.42	10.86	7.90	5.13	2.61	0.61		15.48	13.53	11.65	9.75	7.78	5.76	9.16	6.28	3.68	1.32			
140'400 - 140'999	11'700 - 11'749.95	65.00 65.27	17.47	10.92	7.97	5.20	2.69	0.66		15.53	13.58	11.71	9.81	7.85	5.83	9.23	6.36	3.75	1.37			
141'000 - 141'599	11'750 - 11'799.95	65.28 65.55	17.52	10.97	8.03	5.27	2.76	0.70		15.57	13.63	11.76	9.86	7.91	5.89	9.29	6.43	3.82	1.43			
141'600 - 142'199	11'800 - 11'849.95	65.56 65.82	17.57	11.03	8.10	5.33	2.83	0.75		15.61	13.67	11.81	9.92	7.97	5.96	9.36	6.49	3.88	1.50			
142'200 - 142'799	11'850 - 11'899.95	65.83 66.10	17.61	11.09	8.16	5.39	2.90	0.80		15.66	13.72	11.86	9.97	8.03	6.02	9.42	6.56	3.95	1.57	0.02		
142'800 - 143'399	11'900 - 11'949.95	66.11 66.38	17.66	11.14	8.23	5.46	2.97	0.85		15.70	13.76	11.90	10.03	8.09	6.09	9.48	6.63	4.02	1.63	0.07		
143'400 - 143'999	11'950 - 11'999.95	66.39 66.66	17.71	11.20	8.29	5.52	3.04	0.90		15.76	13.81	11.96	10.08	8.15	6.16	9.54	6.70	4.08	1.70	0.12		

TRANCHES BAREMES IMPOTS A LA SOURCE 2025				TAUX BAREMES IMPOTS A LA SOURCE 2025																
Année fr.	Mois fr.	A l'heure fr.	A0	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H1	H2	H3	H4	H5
			Seul	Marié et le conjoint ne travaille pas						Marié et les 2 conjoints travaillent						Famille monoparentale				
			%	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %
144'000 - 144'599	12'000 - 12'049.95	66.67 66.93	17.76	11.26	8.36	5.59	3.12	0.95		15.80	13.85	12.01	10.14	8.21	6.23	9.60	6.77	4.15	1.77	0.16
144'600 - 145'199	12'050 - 12'099.95	66.94 67.21	17.80	11.32	8.42	5.66	3.19	0.99		15.85	13.89	12.05	10.19	8.27	6.29	9.66	6.83	4.22	1.84	0.21
145'200 - 145'799	12'100 - 12'149.95	67.22 67.49	17.85	11.38	8.48	5.73	3.25	1.04		15.89	13.94	12.10	10.24	8.33	6.36	9.72	6.90	4.29	1.91	0.25
145'800 - 146'399	12'150 - 12'199.95	67.50 67.77	17.89	11.43	8.55	5.80	3.32	1.09		15.94	13.98	12.15	10.29	8.39	6.42	9.79	6.97	4.35	1.98	0.29
146'400 - 146'999	12'200 - 12'249.95	67.78 68.05	17.94	11.49	8.61	5.87	3.39	1.14		15.99	14.03	12.20	10.35	8.45	6.49	9.85	7.03	4.42	2.04	0.34
147'000 - 147'599	12'250 - 12'299.95	68.06 68.32	17.99	11.55	8.67	5.94	3.46	1.21		16.04	14.07	12.25	10.40	8.51	6.55	9.91	7.10	4.49	2.11	0.38
147'600 - 148'199	12'300 - 12'349.95	68.33 68.60	18.03	11.60	8.73	6.01	3.53	1.28		16.09	14.12	12.29	10.45	8.57	6.62	9.98	7.17	4.56	2.18	0.43
148'200 - 148'799	12'350 - 12'399.95	68.61 68.88	18.08	11.65	8.80	6.07	3.59	1.34		16.14	14.16	12.34	10.51	8.63	6.68	10.04	7.23	4.63	2.25	0.47
148'800 - 149'399	12'400 - 12'449.95	68.89 69.16	18.12	11.71	8.86	6.14	3.66	1.40		16.20	14.21	12.40	10.57	8.69	6.75	10.10	7.30	4.69	2.32	0.51
149'400 - 149'999	12'450 - 12'499.95	69.17 69.43	18.17	11.77	8.93	6.21	3.73	1.47		16.25	14.26	12.45	10.62	8.75	6.81	10.16	7.37	4.76	2.39	0.56
150'000 - 150'599	12'500 - 12'549.95	69.44 69.71	18.22	11.82	8.99	6.28	3.79	1.53	0.02	16.30	14.31	12.50	10.67	8.81	6.87	10.23	7.44	4.83	2.46	0.60
150'600 - 151'199	12'550 - 12'599.95	69.72 69.99	18.26	11.88	9.05	6.35	3.86	1.60	0.06	16.35	14.37	12.55	10.73	8.87	6.94	10.29	7.50	4.90	2.53	0.64
151'200 - 151'799	12'600 - 12'649.95	70.00 70.27	18.31	11.94	9.12	6.42	3.93	1.66	0.11	16.40	14.42	12.60	10.79	8.93	7.00	10.35	7.57	4.97	2.60	0.69
151'800 - 152'399	12'650 - 12'699.95	70.28 70.55	18.35	11.99	9.18	6.49	3.99	1.73	0.15	16.45	14.47	12.65	10.84	8.99	7.06	10.41	7.64	5.03	2.67	0.74
152'400 - 152'999	12'700 - 12'749.95	70.56 70.82	18.40	12.04	9.25	6.55	4.06	1.80	0.19	16.50	14.52	12.69	10.89	9.05	7.13	10.47	7.70	5.10	2.74	0.78
153'000 - 153'599	12'750 - 12'799.95	70.83 71.10	18.45	12.10	9.32	6.62	4.13	1.87	0.24	16.55	14.58	12.75	10.95	9.11	7.19	10.53	7.77	5.17	2.81	0.83
153'600 - 154'199	12'800 - 12'849.95	71.11 71.38	18.49	12.15	9.38	6.68	4.20	1.93	0.28	16.60	14.63	12.79	11.00	9.17	7.26	10.59	7.83	5.23	2.88	0.88
154'200 - 154'799	12'850 - 12'899.95	71.39 71.66	18.53	12.20	9.44	6.75	4.27	2.00	0.32	16.64	14.68	12.84	11.05	9.22	7.32	10.65	7.90	5.30	2.95	0.92
154'800 - 155'399	12'900 - 12'949.95	71.67 71.93	18.58	12.26	9.51	6.82	4.34	2.07	0.37	16.70	14.74	12.90	11.11	9.28	7.39	10.71	7.96	5.37	3.02	0.97
155'400 - 155'999	12'950 - 12'999.95	71.94 72.21	18.62	12.31	9.57	6.88	4.40	2.13	0.41	16.74	14.80	12.95	11.16	9.34	7.46	10.76	8.03	5.44	3.08	1.01
156'000 - 156'599	13'000 - 13'049.95	72.22 72.49	18.66	12.36	9.63	6.95	4.47	2.20	0.45	16.79	14.85	12.99	11.21	9.40	7.52	10.82	8.09	5.51	3.15	1.06
156'600 - 157'199	13'050 - 13'099.95	72.50 72.77	18.71	12.42	9.69	7.02	4.54	2.27	0.49	16.84	14.91	13.05	11.27	9.46	7.59	10.88	8.16	5.58	3.23	1.11
157'200 - 157'799	13'100 - 13'149.95	72.78 73.05	18.75	12.47	9.75	7.08	4.61	2.33	0.53	16.89	14.96	13.10	11.32	9.52	7.65	10.94	8.23	5.65	3.29	1.16
157'800 - 158'399	13'150 - 13'199.95	73.06 73.32	18.80	12.52	9.81	7.15	4.67	2.40	0.57	16.93	15.01	13.14	11.37	9.57	7.71	10.99	8.29	5.71	3.36	1.23
158'400 - 158'999	13'200 - 13'249.95	73.33 73.60	18.85	12.58	9.87	7.21	4.74	2.47	0.61	16.99	15.07	13.20	11.43	9.63	7.78	11.05	8.36	5.78	3.43	1.30
159'000 - 159'599	13'250 - 13'299.95	73.61 73.88	18.89	12.63	9.93	7.28	4.80	2.54	0.66	17.03	15.12	13.24	11.48	9.69	7.84	11.10	8.42	5.85	3.50	1.36
159'600 - 160'199	13'300 - 13'349.95	73.89 74.16	18.94	12.68	9.99	7.34	4.86	2.60	0.70	17.08	15.18	13.29	11.53	9.75	7.90	11.16	8.49	5.91	3.56	1.42
160'200 - 160'799	13'350 - 13'399.95	74.17 74.43	18.98	12.73	10.05	7.41	4.93	2.67	0.75	17.13	15.23	13.35	11.59	9.81	7.97	11.22	8.55	5.98	3.63	1.48
160'800 - 161'399	13'400 - 13'449.95	74.44 74.71	19.03	12.79	10.11	7.48	4.99	2.74	0.79	17.17	15.28	13.40	11.64	9.86	8.03	11.28	8.62	6.04	3.70	1.54
161'400 - 161'999	13'450 - 13'499.95	74.72 74.99	19.07	12.84	10.17	7.54	5.05	2.81	0.84	17.22	15.34	13.45	11.69	9.92	8.09	11.33	8.68	6.11	3.76	1.60
162'000 - 162'599	13'500 - 13'549.95	75.00 75.27	19.11	12.89	10.22	7.60	5.12	2.87	0.88	17.27	15.39	13.50	11.74	9.98	8.15	11.39	8.74	6.17	3.83	1.67
162'600 - 163'199	13'550 - 13'599.95	75.28 75.55	19.16	12.94	10.28	7.67	5.19	2.94	0.93	17.31	15.44	13.55	11.79	10.03	8.21	11.45	8.81	6.24	3.90	1.73
163'200 - 163'799	13'600 - 13'649.95	75.56 75.82	19.20	12.99	10.34	7.73	5.25	3.01	0.99	17.35	15.49	13.60	11.84	10.08	8.27	11.50	8.87	6.31	3.96	1.79
163'800 - 164'399	13'650 - 13'699.95	75.83 76.10	19.24	13.04	10.39	7.80	5.32	3.08	1.05	17.40	15.55	13.66	11.90	10.14	8.33	11.56	8.93	6.37	4.03	1.86
164'400 - 164'999	13'700 - 13'749.95	76.11 76.38	19.29	13.09	10.45	7.86	5.39	3.15	1.11	17.44	15.60	13.71	11.95	10.20	8.39	11.61	8.99	6.44	4.09	1.92
165'000 - 165'599	13'750 - 13'799.95	76.39 76.66	19.33	13.14	10.51	7.93	5.45	3.21	1.17	17.49	15.65	13.77	12.00	10.25	8.45	11.67	9.05	6.51	4.16	1.99
165'600 - 166'199	13'800 - 13'849.95	76.67 76.93	19.37	13.18	10.57	7.99	5.52	3.27	1.23	17.54	15.70	13.82	12.06	10.31	8.52	11.72	9.11	6.57	4.22	2.05
166'200 - 166'799	13'850 - 13'899.95	76.94 77.21	19.42	13.24	10.63	8.06	5.58	3.34	1.29	17.58	15.75	13.88	12.11	10.36	8.58	11.78	9.17	6.64	4.29	2.12
166'800 - 167'399	13'900 - 13'949.95	77.22 77.49	19.46	13.28	10.69	8.12	5.65	3.41	1.35	17.62	15.80	13.93	12.16	10.42	8.64	11.83	9.23	6.71	4.35	2.19
167'400 - 167'999	13'950 - 13'999.95	77.50 77.77	19.50	13.33	10.74	8.18	5.71	3.47	1.41	17.66	15.85	13.99	12.21	10.47	8.70	11.88	9.29	6.77	4.41	2.26
168'000 - 168'599	14'000 - 14'049.95	77.78 78.05	19.54	13.39	10.80	8.24	5.78	3.53	1.47	17.71	15.90	14.05	12.27	10.53	8.76	11.94	9.36	6.84	4.47	2.33
168'600 - 169'199	14'050 - 14'099.95	78.06 78.32	19.58	13.43	10.86	8.31	5.84	3.60	1.52	17.75	15.95	14.10	12.32	10.59	8.82	11.99	9.42	6.90	4.54	2.39
169'200 - 169'799	14'100 - 14'149.95	78.33 78.60	19.62	13.48	10.91	8.37	5.91	3.66	1.59	17.79	16.00	14.15	12.37	10.64	8.87	12.04	9.48	6.97	4.60	2.46
169'800 - 170'399	14'150 - 14'199.95	78.61 78.88	19.66	13.54	10.97	8.43	5.98	3.73	1.65	17.84	16.05	14.21	12.43	10.70	8.94	12.09	9.54	7.03	4.66	2.53
170'400 - 170'999	14'200 - 14'249.95	78.89 79.16	19.70	13.58	11.02	8.49	6.04	3.79	1.72	17.88	16.10	14.27	12.48	10.75	8.99	12.14	9.60	7.10	4.72	2.59
171'000 - 171'599	14'250 - 14'299.95	79.17 79.43	19.74	13.63	11.08	8.55	6.10	3.85	1.78	17.92	16.14	14.32	12.53	10.80	9.05	12.20	9.66	7.16	4.78	2.66
171'600 - 172'199	14'300 - 14'349.95	79.44 79.71	19.78	13.68	11.13	8.61	6.17	3.92	1.84	17.97	16.19	14.38	12.59	10.86	9.11	12.25	9.72	7.22	4.85	2.72
172'200 - 172'799	14'350 - 14'399.95	79.72 79.99	19.82	13.73	11.19	8.67	6.23	3.98	1.91	18.00	16.24	14.43	12.64	10.91	9.17	12.30	9.78	7.28	4.91	2.79

TRANCHES BAREMES IMPOTS A LA SOURCE 2025					TAUX BAREMES IMPOTS A LA SOURCE 2025																
Année fr.	Mois fr.	A l'heure fr.		A0	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H1	H2	H3	H4	H5
				Seul	Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent					Famille monoparentale						
				%	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %
172'800 - 173'399	14'400 - 14'449.95	80.00	80.27	19.86	13.78	11.24	8.73	6.30	4.04	1.97	18.04	16.29	14.48	12.70	10.97	9.22	12.36	9.83	7.34	4.98	2.85
173'400 - 173'999	14'450 - 14'499.95	80.28	80.55	19.90	13.83	11.29	8.79	6.36	4.10	2.03	18.09	16.34	14.54	12.76	11.02	9.28	12.41	9.89	7.41	5.05	2.92
174'000 - 174'599	14'500 - 14'549.95	80.56	80.82	19.94	13.87	11.34	8.85	6.43	4.16	2.10	18.13	16.38	14.59	12.81	11.08	9.34	12.46	9.95	7.47	5.12	2.98
174'600 - 175'199	14'550 - 14'599.95	80.83	81.10	19.98	13.92	11.40	8.91	6.49	4.22	2.16	18.17	16.43	14.64	12.87	11.13	9.40	12.51	10.01	7.53	5.18	3.04
175'200 - 175'799	14'600 - 14'649.95	81.11	81.38	20.03	13.97	11.45	8.98	6.56	4.29	2.23	18.21	16.48	14.70	12.92	11.19	9.46	12.57	10.07	7.59	5.25	3.11
175'800 - 176'399	14'650 - 14'699.95	81.39	81.66	20.07	14.01	11.50	9.04	6.62	4.34	2.29	18.25	16.52	14.75	12.98	11.24	9.52	12.62	10.12	7.66	5.31	3.17
176'400 - 176'999	14'700 - 14'749.95	81.67	81.93	20.11	14.06	11.56	9.09	6.68	4.41	2.36	18.29	16.57	14.80	13.03	11.29	9.57	12.66	10.18	7.72	5.38	3.23
177'000 - 177'599	14'750 - 14'799.95	81.94	82.21	20.15	14.11	11.61	9.15	6.74	4.47	2.42	18.33	16.62	14.86	13.09	11.35	9.63	12.71	10.23	7.78	5.44	3.29
177'600 - 178'199	14'800 - 14'849.95	82.22	82.49	20.20	14.16	11.67	9.21	6.81	4.53	2.48	18.37	16.66	14.91	13.14	11.41	9.69	12.77	10.29	7.85	5.51	3.35
178'200 - 178'799	14'850 - 14'899.95	82.50	82.77	20.24	14.20	11.72	9.27	6.87	4.59	2.55	18.41	16.70	14.95	13.19	11.46	9.74	12.81	10.34	7.91	5.57	3.41
178'800 - 179'399	14'900 - 14'949.95	82.78	83.05	20.28	14.25	11.77	9.33	6.93	4.65	2.61	18.45	16.75	15.01	13.25	11.52	9.80	12.86	10.40	7.97	5.63	3.47
179'400 - 179'999	14'950 - 14'999.95	83.06	83.32	20.33	14.30	11.82	9.39	6.99	4.72	2.67	18.49	16.80	15.06	13.30	11.58	9.86	12.92	10.46	8.04	5.69	3.53
180'000 - 180'599	15'000 - 15'049.95	83.33	83.60	20.37	14.35	11.88	9.45	7.05	4.78	2.73	18.53	16.84	15.11	13.35	11.63	9.91	12.97	10.51	8.10	5.76	3.60
180'600 - 181'199	15'050 - 15'099.95	83.61	83.88	20.41	14.39	11.93	9.50	7.11	4.85	2.79	18.57	16.89	15.16	13.40	11.69	9.97	13.02	10.57	8.16	5.82	3.66
181'200 - 181'799	15'100 - 15'149.95	83.89	84.16	20.45	14.44	11.98	9.56	7.17	4.91	2.86	18.61	16.93	15.21	13.45	11.75	10.03	13.07	10.63	8.22	5.88	3.73
181'800 - 182'399	15'150 - 15'199.95	84.17	84.43	20.49	14.49	12.03	9.62	7.23	4.98	2.92	18.64	16.97	15.26	13.50	11.80	10.09	13.12	10.68	8.28	5.94	3.79
182'400 - 182'999	15'200 - 15'249.95	84.44	84.71	20.53	14.53	12.08	9.67	7.29	5.04	2.98	18.68	17.01	15.31	13.55	11.86	10.14	13.17	10.73	8.34	6.00	3.85
183'000 - 183'599	15'250 - 15'299.95	84.72	84.99	20.58	14.58	12.13	9.73	7.36	5.10	3.04	18.72	17.06	15.36	13.61	11.92	10.20	13.22	10.79	8.40	6.07	3.91
183'600 - 184'199	15'300 - 15'349.95	85.00	85.27	20.62	14.63	12.18	9.78	7.42	5.17	3.10	18.76	17.10	15.41	13.66	11.97	10.25	13.27	10.85	8.46	6.13	3.97
184'200 - 184'799	15'350 - 15'399.95	85.28	85.55	20.65	14.67	12.23	9.84	7.48	5.23	3.16	18.80	17.14	15.45	13.71	12.03	10.31	13.32	10.90	8.52	6.19	4.03
184'800 - 185'399	15'400 - 15'449.95	85.56	85.82	20.70	14.73	12.29	9.90	7.55	5.29	3.22	18.84	17.19	15.50	13.77	12.09	10.37	13.37	10.95	8.58	6.26	4.10
185'400 - 185'999	15'450 - 15'499.95	85.83	86.10	20.74	14.77	12.34	9.95	7.61	5.35	3.28	18.87	17.23	15.55	13.82	12.14	10.43	13.42	11.01	8.64	6.32	4.16
186'000 - 186'599	15'500 - 15'549.95	86.11	86.38	20.77	14.82	12.39	10.01	7.67	5.41	3.34	18.91	17.27	15.60	13.88	12.20	10.48	13.47	11.06	8.69	6.38	4.22
186'600 - 187'199	15'550 - 15'599.95	86.39	86.66	20.82	14.87	12.44	10.07	7.73	5.47	3.40	18.95	17.32	15.65	13.93	12.26	10.54	13.52	11.11	8.75	6.45	4.28
187'200 - 187'799	15'600 - 15'649.95	86.67	86.93	20.85	14.91	12.49	10.12	7.79	5.53	3.46	18.98	17.36	15.69	13.98	12.31	10.60	13.57	11.17	8.81	6.51	4.34
187'800 - 188'399	15'650 - 15'699.95	86.94	87.21	20.89	14.96	12.54	10.18	7.85	5.59	3.52	19.02	17.40	15.74	14.03	12.36	10.66	13.62	11.22	8.87	6.57	4.39
188'400 - 188'999	15'700 - 15'749.95	87.22	87.49	20.93	15.01	12.59	10.23	7.91	5.65	3.59	19.06	17.44	15.79	14.09	12.42	10.72	13.67	11.28	8.93	6.63	4.45
189'000 - 189'599	15'750 - 15'799.95	87.50	87.77	20.97	15.06	12.64	10.29	7.97	5.71	3.65	19.09	17.48	15.84	14.14	12.47	10.78	13.72	11.33	8.99	6.69	4.51
189'600 - 190'199	15'800 - 15'849.95	87.78	88.05	21.01	15.11	12.69	10.34	8.03	5.77	3.71	19.13	17.52	15.88	14.19	12.52	10.83	13.77	11.38	9.05	6.75	4.58
190'200 - 190'799	15'850 - 15'899.95	88.06	88.32	21.05	15.16	12.74	10.40	8.09	5.84	3.77	19.17	17.57	15.93	14.25	12.58	10.90	13.82	11.44	9.11	6.82	4.64
190'800 - 191'399	15'900 - 15'949.95	88.33	88.60	21.08	15.21	12.79	10.45	8.15	5.90	3.83	19.20	17.61	15.97	14.30	12.63	10.95	13.87	11.49	9.16	6.88	4.70
191'400 - 191'999	15'950 - 15'999.95	88.61	88.88	21.12	15.26	12.84	10.50	8.20	5.96	3.89	19.23	17.64	16.02	14.35	12.68	11.01	13.92	11.54	9.22	6.93	4.76
192'000 - 192'599	16'000 - 16'049.95	88.89	89.16	21.15	15.31	12.89	10.55	8.26	6.02	3.94	19.27	17.69	16.07	14.40	12.74	11.07	13.97	11.59	9.28	6.99	4.82
192'600 - 193'199	16'050 - 16'099.95	89.17	89.43	21.19	15.36	12.95	10.61	8.32	6.09	4.01	19.31	17.73	16.11	14.45	12.79	11.13	14.02	11.65	9.33	7.06	4.89
193'200 - 193'799	16'100 - 16'149.95	89.44	89.71	21.23	15.41	13.00	10.66	8.38	6.15	4.06	19.34	17.77	16.15	14.50	12.84	11.19	14.07	11.70	9.39	7.12	4.95
193'800 - 194'399	16'150 - 16'199.95	89.72	89.99	21.26	15.46	13.04	10.72	8.44	6.21	4.12	19.38	17.81	16.20	14.55	12.90	11.25	14.13	11.75	9.44	7.18	5.01
194'400 - 194'999	16'200 - 16'249.95	90.00	90.27	21.30	15.52	13.10	10.77	8.50	6.27	4.18	19.41	17.85	16.25	14.60	12.95	11.30	14.18	11.81	9.50	7.24	5.07
195'000 - 195'599	16'250 - 16'299.95	90.28	90.55	21.34	15.56	13.15	10.83	8.56	6.33	4.24	19.44	17.88	16.29	14.65	13.00	11.36	14.23	11.86	9.56	7.30	5.13
195'600 - 196'199	16'300 - 16'349.95	90.56	90.82	21.37	15.61	13.20	10.88	8.61	6.39	4.29	19.48	17.93	16.34	14.70	13.05	11.42	14.29	11.91	9.61	7.36	5.19
196'200 - 196'799	16'350 - 16'399.95	90.83	91.10	21.41	15.67	13.25	10.94	8.67	6.45	4.35	19.52	17.96	16.38	14.75	13.10	11.48	14.34	11.97	9.67	7.42	5.26
196'800 - 197'399	16'400 - 16'449.95	91.11	91.38	21.44	15.72	13.30	10.99	8.73	6.51	4.41	19.55	18.00	16.42	14.80	13.15	11.53	14.40	12.02	9.73	7.48	5.32
197'400 - 197'999	16'450 - 16'499.95	91.39	91.66	21.48	15.78	13.35	11.04	8.78	6.57	4.47	19.58	18.04	16.46	14.85	13.20	11.58	14.45	12.07	9.78	7.54	5.38
198'000 - 198'599	16'500 - 16'549.95	91.67	91.93	21.51	15.83	13.41	11.10	8.84	6.63	4.53	19.62	18.08	16.51	14.90	13.25	11.64	14.50	12.12	9.84	7.60	5.44
198'600 - 199'199	16'550 - 16'599.95	91.94	92.21	21.55	15.88	13.46	11.15	8.90	6.69	4.59	19.65	18.12	16.55	14.94	13.30	11.70	14.55	12.18	9.90	7.66	5.50
199'200 - 199'799	16'600 - 16'649.95	92.22	92.49	21.58	15.94	13.51	11.20	8.95	6.75	4.65	19.68	18.15	16.59	14.99	13.35	11.75	14.61	12.23	9.95	7.72	5.56
199'800 - 200'399	16'650 - 16'699.95	92.50	92.77	21.62	15.99	13.57	11.25	9.01	6.81	4.72	19.72	18.19	16.64	15.04	13.40	11.81	14.66	12.29	10.01	7.78	5.62
200'400 - 200'999	16'700 - 16'749.95	92.78	93.05	21.65	16.04	13.62	11.31	9.07	6.87	4.78	19.75	18.23	16.68	15.09	13.45	11.86	14.71	12.34	10.06	7.84	5.68
201'000 - 201'599	16'750 - 16'799.95	93.06	93.32	21.68	16.09	13.67	11.36	9.12	6.93	4.84	19.78	18.27	16.72	15.13	13.50	11.91	14.76	12.39	10.12	7.90	5.7

TRANCHES BAREMES IMPOTS A LA SOURCE 2025						TAUX BAREMES IMPOTS A LA SOURCE 2025																		
Année fr.	Mois fr.	A l'heure fr.	A0	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H1	H2	H3	H4	H5				
			Seul	Marié et le conjoint ne travaille pas						Marié et les 2 conjoints travaillent						Famille monoparentale								
			%	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %				
201'600 - 202'199	16'800 - 16'849.95	93.33 93.60	21.72	16.15	13.73	11.41	9.18	6.99	4.90	19.82	18.31	16.77	15.18	13.55	11.97	14.82	12.45	10.17	7.96	5.80				
202'200 - 202'799	16'850 - 16'899.95	93.61 93.88	21.75	16.20	13.78	11.47	9.24	7.05	4.96	19.85	18.34	16.81	15.23	13.60	12.02	14.86	12.50	10.23	8.02	5.86				
202'800 - 203'399	16'900 - 16'949.95	93.89 94.16	21.78	16.25	13.83	11.52	9.29	7.11	5.02	19.88	18.38	16.85	15.27	13.65	12.07	14.91	12.56	10.28	8.07	5.92				
203'400 - 203'999	16'950 - 16'999.95	94.17 94.43	21.82	16.30	13.89	11.57	9.35	7.17	5.08	19.91	18.42	16.89	15.32	13.71	12.13	14.97	12.62	10.34	8.13	5.98				
204'000 - 204'599	17'000 - 17'049.95	94.44 94.71	21.85	16.35	13.94	11.63	9.40	7.23	5.14	19.94	18.45	16.93	15.37	13.76	12.18	15.02	12.67	10.39	8.19	6.04				
204'600 - 205'199	17'050 - 17'099.95	94.72 94.99	21.88	16.40	13.99	11.68	9.46	7.29	5.20	19.97	18.49	16.97	15.41	13.81	12.23	15.06	12.73	10.45	8.25	6.10				
205'200 - 205'799	17'100 - 17'149.95	95.00 95.27	21.92	16.45	14.05	11.74	9.52	7.35	5.26	20.01	18.53	17.01	15.46	13.86	12.29	15.12	12.79	10.50	8.31	6.16				
205'800 - 206'399	17'150 - 17'199.95	95.28 95.55	21.95	16.50	14.10	11.79	9.57	7.41	5.31	20.04	18.56	17.05	15.51	13.91	12.34	15.17	12.84	10.56	8.36	6.22				
206'400 - 206'999	17'200 - 17'249.95	95.56 95.82	21.98	16.55	14.15	11.84	9.62	7.46	5.37	20.07	18.60	17.09	15.55	13.96	12.39	15.22	12.89	10.61	8.42	6.28				
207'000 - 207'599	17'250 - 17'299.95	95.83 96.10	22.01	16.60	14.20	11.89	9.68	7.52	5.43	20.10	18.64	17.14	15.60	14.01	12.44	15.27	12.95	10.66	8.48	6.34				
207'600 - 208'199	17'300 - 17'349.95	96.11 96.38	22.05	16.65	14.25	11.95	9.73	7.58	5.49	20.13	18.67	17.17	15.64	14.06	12.49	15.33	13.00	10.72	8.54	6.40				
208'200 - 208'799	17'350 - 17'399.95	96.39 96.66	22.08	16.70	14.30	12.01	9.79	7.64	5.55	20.16	18.70	17.21	15.68	14.11	12.54	15.38	13.06	10.78	8.59	6.46				
208'800 - 209'399	17'400 - 17'449.95	96.67 96.93	22.12	16.74	14.35	12.06	9.84	7.69	5.61	20.20	18.74	17.26	15.73	14.16	12.60	15.43	13.11	10.83	8.65	6.52				
209'400 - 209'999	17'450 - 17'499.95	96.94 97.21	22.15	16.79	14.41	12.12	9.90	7.75	5.67	20.23	18.78	17.29	15.77	14.21	12.65	15.48	13.17	10.89	8.71	6.58				
210'000 - 210'599	17'500 - 17'549.95	97.22 97.49	22.19	16.84	14.46	12.18	9.96	7.81	5.73	20.26	18.81	17.33	15.82	14.26	12.69	15.53	13.22	10.95	8.76	6.64				
210'600 - 211'199	17'550 - 17'599.95	97.50 97.77	22.22	16.88	14.50	12.23	10.01	7.87	5.79	20.29	18.85	17.37	15.86	14.31	12.75	15.58	13.27	11.00	8.82	6.70				
211'200 - 211'799	17'600 - 17'649.95	97.78 98.05	22.25	16.94	14.56	12.29	10.07	7.93	5.85	20.32	18.88	17.41	15.91	14.36	12.80	15.64	13.33	11.06	8.88	6.76				
211'800 - 212'399	17'650 - 17'699.95	98.06 98.32	22.28	16.98	14.60	12.35	10.12	7.99	5.91	20.35	18.91	17.45	15.95	14.40	12.84	15.69	13.38	11.12	8.93	6.82				
212'400 - 212'999	17'700 - 17'749.95	98.33 98.60	22.32	17.03	14.65	12.40	10.17	8.04	5.97	20.38	18.95	17.49	15.99	14.45	12.89	15.73	13.43	11.18	8.99	6.87				
213'000 - 213'599	17'750 - 17'799.95	98.61 98.88	22.35	17.08	14.70	12.46	10.23	8.10	6.03	20.41	18.98	17.53	16.04	14.50	12.94	15.79	13.49	11.24	9.05	6.94				
213'600 - 214'199	17'800 - 17'849.95	98.89 99.16	22.38	17.12	14.75	12.51	10.29	8.16	6.08	20.44	19.02	17.56	16.08	14.55	12.99	15.84	13.54	11.30	9.11	6.99				
214'200 - 214'799	17'850 - 17'899.95	99.17 99.43	22.41	17.16	14.80	12.56	10.34	8.21	6.14	20.47	19.05	17.60	16.12	14.59	13.04	15.88	13.58	11.35	9.16	7.05				
214'800 - 215'399	17'900 - 17'949.95	99.44 99.71	22.45	17.21	14.86	12.62	10.40	8.27	6.20	20.50	19.08	17.64	16.16	14.64	13.09	15.94	13.64	11.41	9.22	7.12				
215'400 - 215'999	17'950 - 17'999.95	99.72 99.99	22.48	17.26	14.91	12.67	10.46	8.33	6.26	20.53	19.12	17.68	16.20	14.69	13.14	15.98	13.69	11.47	9.27	7.17				
216'000 - 216'599	18'000 - 18'049.95	100.00 100.27	22.51	17.30	14.96	12.72	10.51	8.38	6.31	20.56	19.15	17.71	16.24	14.73	13.18	16.03	13.74	11.52	9.33	7.23				
216'600 - 217'199	18'050 - 18'099.95	100.28 100.55	22.54	17.35	15.02	12.78	10.57	8.44	6.37	20.59	19.19	17.75	16.29	14.78	13.23	16.08	13.79	11.58	9.39	7.29				
217'200 - 217'799	18'100 - 18'149.95	100.56 100.82	22.57	17.39	15.07	12.83	10.63	8.50	6.43	20.62	19.22	17.79	16.33	14.83	13.28	16.13	13.84	11.64	9.45	7.35				
217'800 - 218'399	18'150 - 18'199.95	100.83 101.10	22.60	17.43	15.11	12.88	10.69	8.55	6.49	20.64	19.25	17.83	16.37	14.87	13.32	16.17	13.89	11.69	9.50	7.41				
218'400 - 218'999	18'200 - 18'249.95	101.11 101.38	22.64	17.48	15.17	12.94	10.75	8.61	6.55	20.68	19.28	17.87	16.41	14.92	13.38	16.23	13.94	11.75	9.57	7.47				
219'000 - 219'599	18'250 - 18'299.95	101.39 101.66	22.67	17.52	15.22	12.99	10.81	8.67	6.61	20.70	19.32	17.90	16.45	14.96	13.42	16.27	13.99	11.80	9.62	7.52				
219'600 - 220'199	18'300 - 18'349.95	101.67 101.93	22.70	17.57	15.26	13.04	10.86	8.72	6.67	20.73	19.35	17.94	16.49	15.01	13.47	16.32	14.04	11.86	9.68	7.58				
220'200 - 220'799	18'350 - 18'399.95	101.94 102.21	22.73	17.61	15.32	13.09	10.92	8.78	6.73	20.76	19.38	17.98	16.54	15.06	13.53	16.37	14.09	11.92	9.74	7.64				
220'800 - 221'399	18'400 - 18'449.95	102.22 102.49	22.76	17.65	15.37	13.14	10.98	8.84	6.79	20.79	19.41	18.01	16.57	15.10	13.57	16.41	14.14	11.97	9.80	7.70				
221'400 - 221'999	18'450 - 18'499.95	102.50 102.77	22.79	17.70	15.41	13.19	11.03	8.89	6.84	20.81	19.44	18.04	16.61	15.14	13.62	16.46	14.18	12.02	9.86	7.76				
222'000 - 222'599	18'500 - 18'549.95	102.78 103.05	22.82	17.74	15.46	13.24	11.09	8.95	6.90	20.85	19.48	18.08	16.66	15.19	13.68	16.50	14.23	12.07	9.92	7.81				
222'600 - 223'199	18'550 - 18'599.95	103.06 103.32	22.85	17.78	15.51	13.30	11.15	9.01	6.96	20.87	19.51	18.12	16.69	15.23	13.72	16.55	14.28	12.13	9.98	7.87				
223'200 - 223'799	18'600 - 18'649.95	103.33 103.60	22.88	17.82	15.56	13.34	11.20	9.07	7.02	20.90	19.54	18.15	16.73	15.28	13.77	16.59	14.33	12.18	10.04	7.93				
223'800 - 224'399	18'650 - 18'699.95	103.61 103.88	22.91	17.86	15.60	13.39	11.25	9.12	7.07	20.93	19.57	18.19	16.78	15.32	13.82	16.64	14.38	12.23	10.10	7.99				
224'400 - 224'999	18'700 - 18'749.95	103.89 104.16	22.95	17.91	15.66	13.45	11.31	9.19	7.13	20.96	19.60	18.22	16.81	15.36	13.87	16.69	14.43	12.29	10.16	8.05				
225'000 - 225'599	18'750 - 18'799.95	104.17 104.43	22.98	17.95	15.70	13.49	11.37	9.24	7.19	20.98	19.63	18.26	16.85	15.41	13.91	16.73	14.48	12.34	10.21	8.11				
225'600 - 226'199	18'800 - 18'849.95	104.44 104.71	23.02	17.99	15.75	13.54	11.42	9.30	7.25	21.01	19.67	18.30	16.89	15.45	13.97	16.77	14.53	12.39	10.27	8.16				
226'200 - 226'799	18'850 - 18'899.95	104.72 104.99	23.05	18.03	15.80	13.59	11.48	9.36	7.31	21.04	19.70	18.33	16.93	15.49	14.01	16.82	14.59	12.45	10.33	8.22				
226'800 - 227'399	18'900 - 18'949.95	105.00 105.27	23.09	18.07	15.84	13.64	11.53	9.42	7.37	21.06	19.73	18.36	16.97	15.54	14.06	16.86	14.63	12.50	10.39	8.28				
227'400 - 227'999	18'950 - 18'999.95	105.28 105.55	23.12	18.11	15.89	13.69	11.58	9.48	7.42	21.09	19.75	18.39	17.00	15.58	14.10	16.90	14.68	12.55	10.44	8.34				
228'000 - 228'599	19'000 - 19'049.95	105.56 105.82	23.15	18.15	15.94	13.74	11.64	9.54	7.48	21.12	19.79	18.43	17.05	15.62	14.15	16.95	14.73	12.60	10.50	8.40				
228'600 - 229'199	19'050 - 19'099.95	105.83 106.10	23.19	18.19	15.98	13.78	11.69	9.60	7.54	21.14	19.82	18.46	17.08	15.66	14.20	16.99	14.78	12.65	10.56	8.46				
229'200 - 229'799	19'100 - 19'149.95	106.11 106.38	23.22	18.23	16.03	13.83	11.74	9.66	7.59	21.17	19.85	18.50	17.12	15.70	14.24	17.03	14.83	12.70	10.61	8.52				
229'800 - 230'399	19'150 - 19'199.95	106.39 106.66	23.25	18.27	16.08	13.88	11.80	9.72	7.66	21.20	19.88	18.53	17.16	15.75	14.29	17.08	14.88	12.75	10.67	8.59				

TRANCHES BAREMES IMPOTS A LA SOURCE 2025					TAUX BAREMES IMPOTS A LA SOURCE 2025																
Année fr.	Mois fr.	A l'heure fr.		A0	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H1	H2	H3	H4	H5
				Seul	Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent					Famille monoparentale						
				%	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %
230'400 - 230'999	19'200 - 19'249.95	106.67	106.93	23.28	18.31	16.12	13.93	11.85	9.77	7.71	21.22	19.91	18.57	17.19	15.79	14.34	17.12	14.93	12.80	10.72	8.65
231'000 - 231'599	19'250 - 19'299.95	106.94	107.21	23.32	18.35	16.16	13.98	11.90	9.83	7.77	21.25	19.94	18.60	17.23	15.83	14.38	17.16	14.97	12.85	10.78	8.71
231'600 - 232'199	19'300 - 19'349.95	107.22	107.49	23.35	18.39	16.21	14.03	11.96	9.89	7.83	21.28	19.97	18.63	17.27	15.87	14.43	17.21	15.03	12.90	10.84	8.77
232'200 - 232'799	19'350 - 19'399.95	107.50	107.77	23.38	18.43	16.25	14.08	12.01	9.94	7.89	21.30	20.00	18.67	17.31	15.91	14.47	17.25	15.07	12.95	10.89	8.83
232'800 - 233'399	19'400 - 19'449.95	107.78	108.05	23.41	18.47	16.30	14.13	12.05	10.00	7.95	21.33	20.02	18.70	17.34	15.95	14.52	17.29	15.12	13.00	10.94	8.89
233'400 - 233'999	19'450 - 19'499.95	108.06	108.32	23.45	18.51	16.34	14.18	12.11	10.06	8.01	21.36	20.06	18.73	17.38	16.00	14.57	17.33	15.17	13.05	11.00	8.95
234'000 - 234'599	19'500 - 19'549.95	108.33	108.60	23.48	18.55	16.39	14.23	12.16	10.11	8.07	21.38	20.08	18.77	17.42	16.03	14.61	17.37	15.21	13.09	11.05	9.01
234'600 - 235'199	19'550 - 19'599.95	108.61	108.88	23.51	18.58	16.43	14.27	12.21	10.17	8.13	21.41	20.11	18.80	17.45	16.07	14.65	17.41	15.26	13.14	11.10	9.06
235'200 - 235'799	19'600 - 19'649.95	108.89	109.16	23.55	18.62	16.48	14.33	12.26	10.23	8.19	21.43	20.14	18.83	17.49	16.12	14.70	17.46	15.31	13.19	11.16	9.12
235'800 - 236'999	19'650 - 19'749.95	109.17	109.71	23.59	18.68	16.54	14.40	12.33	10.30	8.28	21.47	20.19	18.88	17.55	16.18	14.77	17.51	15.37	13.26	11.23	9.21
237'000 - 238'199	19'750 - 19'849.95	109.72	110.27	23.66	18.75	16.62	14.49	12.43	10.42	8.40	21.52	20.24	18.94	17.61	16.25	14.85	17.60	15.47	13.35	11.34	9.32
238'200 - 239'399	19'850 - 19'949.95	110.28	110.82	23.72	18.83	16.71	14.59	12.53	10.53	8.52	21.57	20.30	19.01	17.69	16.33	14.94	17.68	15.56	13.45	11.44	9.44
239'400 - 240'599	19'950 - 20'049.95	110.83	111.38	23.78	18.90	16.79	14.68	12.63	10.63	8.63	21.62	20.36	19.07	17.76	16.41	15.03	17.75	15.65	13.54	11.54	9.55
240'600 - 241'799	20'050 - 20'149.95	111.39	111.93	23.84	18.97	16.88	14.78	12.72	10.74	8.75	21.67	20.41	19.13	17.82	16.49	15.11	17.83	15.74	13.64	11.65	9.66
241'800 - 242'999	20'150 - 20'249.95	111.94	112.49	23.91	19.05	16.96	14.87	12.82	10.84	8.87	21.72	20.47	19.19	17.90	16.56	15.19	17.91	15.83	13.74	11.75	9.77
243'000 - 244'199	20'250 - 20'349.95	112.50	113.05	23.96	19.11	17.04	14.96	12.91	10.95	8.98	21.77	20.52	19.25	17.96	16.64	15.28	17.99	15.91	13.83	11.85	9.88
244'200 - 245'399	20'350 - 20'449.95	113.06	113.60	24.02	19.19	17.12	15.05	13.01	11.05	9.09	21.82	20.58	19.32	18.03	16.71	15.36	18.06	16.00	13.93	11.95	9.99
245'400 - 246'599	20'450 - 20'549.95	113.61	114.16	24.09	19.26	17.20	15.15	13.10	11.15	9.21	21.88	20.63	19.38	18.10	16.79	15.44	18.14	16.08	14.03	12.05	10.10
246'600 - 247'799	20'550 - 20'649.95	114.17	114.71	24.14	19.32	17.28	15.23	13.19	11.25	9.31	21.93	20.68	19.43	18.16	16.86	15.52	18.21	16.17	14.12	12.14	10.20
247'800 - 248'999	20'650 - 20'749.95	114.72	115.27	24.20	19.39	17.36	15.32	13.28	11.35	9.43	21.98	20.74	19.50	18.23	16.94	15.60	18.29	16.25	14.21	12.24	10.31
249'000 - 250'199	20'750 - 20'849.95	115.28	115.82	24.26	19.46	17.44	15.41	13.38	11.45	9.54	22.03	20.79	19.56	18.30	17.01	15.69	18.36	16.34	14.31	12.33	10.41
250'200 - 251'399	20'850 - 20'949.95	115.83	116.38	24.31	19.53	17.51	15.49	13.48	11.55	9.64	22.08	20.84	19.61	18.36	17.08	15.76	18.43	16.42	14.40	12.42	10.51
251'400 - 252'599	20'950 - 21'049.95	116.39	116.93	24.37	19.60	17.59	15.58	13.57	11.65	9.75	22.13	20.89	19.67	18.43	17.15	15.84	18.51	16.50	14.49	12.52	10.62
252'600 - 253'799	21'050 - 21'149.95	116.94	117.49	24.42	19.66	17.66	15.66	13.66	11.74	9.85	22.18	20.95	19.73	18.49	17.22	15.92	18.57	16.58	14.58	12.61	10.71
253'800 - 254'999	21'150 - 21'249.95	117.50	118.05	24.48	19.73	17.74	15.75	13.76	11.84	9.96	22.23	20.99	19.78	18.55	17.29	16.00	18.65	16.66	14.67	12.70	10.82
255'000 - 256'199	21'250 - 21'349.95	118.06	118.60	24.54	19.79	17.81	15.83	13.85	11.93	10.06	22.28	21.05	19.84	18.62	17.36	16.07	18.72	16.74	14.76	12.79	10.92
256'200 - 257'399	21'350 - 21'449.95	118.61	119.16	24.59	19.85	17.88	15.91	13.94	12.02	10.16	22.33	21.09	19.90	18.68	17.43	16.15	18.78	16.81	14.84	12.88	11.01
257'400 - 258'599	21'450 - 21'549.95	119.17	119.71	24.64	19.92	17.96	16.00	14.04	12.12	10.26	22.38	21.15	19.95	18.74	17.50	16.22	18.85	16.89	14.93	12.97	11.11
258'600 - 259'799	21'550 - 21'649.95	119.72	120.27	24.70	19.98	18.03	16.08	14.13	12.21	10.36	22.43	21.20	20.01	18.80	17.57	16.30	18.92	16.97	15.02	13.07	11.21
259'800 - 260'999	21'650 - 21'749.95	120.28	120.82	24.75	20.04	18.10	16.16	14.21	12.30	10.46	22.47	21.24	20.06	18.86	17.63	16.37	18.99	17.04	15.10	13.16	11.30
261'000 - 262'199	21'750 - 21'849.95	120.83	121.38	24.80	20.11	18.17	16.24	14.30	12.39	10.56	22.52	21.30	20.12	18.92	17.70	16.45	19.06	17.12	15.19	13.25	11.40
262'200 - 263'399	21'850 - 21'949.95	121.39	121.93	24.86	20.17	18.24	16.32	14.39	12.48	10.66	22.57	21.35	20.17	18.98	17.77	16.52	19.12	17.20	15.27	13.35	11.49
263'400 - 264'599	21'950 - 22'049.95	121.94	122.49	24.91	20.23	18.31	16.39	14.48	12.57	10.75	22.61	21.40	20.22	19.04	17.83	16.59	19.19	17.27	15.35	13.44	11.58
264'600 - 265'799	22'050 - 22'149.95	122.50	123.05	24.96	20.29	18.38	16.47	14.56	12.66	10.85	22.66	21.46	20.28	19.10	17.90	16.66	19.25	17.34	15.44	13.53	11.68
265'800 - 266'999	22'150 - 22'249.95	123.06	123.60	25.01	20.34	18.45	16.55	14.65	12.75	10.94	22.71	21.51	20.33	19.16	17.96	16.74	19.31	17.41	15.51	13.62	11.77
267'000 - 268'199	22'250 - 22'349.95	123.61	124.16	25.06	20.41	18.51	16.62	14.73	12.84	11.04	22.75	21.56	20.38	19.22	18.02	16.80	19.38	17.49	15.60	13.71	11.86
268'200 - 269'399	22'350 - 22'449.95	124.17	124.71	25.11	20.47	18.58	16.70	14.82	12.94	11.13	22.80	21.61	20.44	19.27	18.09	16.87	19.44	17.56	15.68	13.80	11.95
269'400 - 270'599	22'450 - 22'549.95	124.72	125.27	25.15	20.52	18.65	16.77	14.90	13.02	11.22	22.84	21.66	20.49	19.33	18.15	16.95	19.50	17.63	15.75	13.88	12.04
270'600 - 271'799	22'550 - 22'649.95	125.28	125.82	25.20	20.58	18.71	16.85	14.98	13.12	11.32	22.89	21.71	20.54	19.39	18.21	17.01	19.57	17.70	15.84	13.97	12.13
271'800 - 272'999	22'650 - 22'749.95	125.83	126.38	25.25	20.64	18.78	16.92	15.07	13.21	11.41	22.93	21.76	20.59	19.44	18.28	17.08	19.63	17.77	15.91	14.06	12.22
273'000 - 274'199	22'750 - 22'849.95	126.39	126.93	25.30	20.69	18.84	16.99	15.14	13.29	11.50	22.97	21.81	20.64	19.50	18.34	17.15	19.69	17.84	15.99	14.14	12.30
274'200 - 275'399	22'850 - 22'949.95	126.94	127.49	25.35	20.75	18.91	17.07	15.23	13.38	11.59	23.02	21.86	20.69	19.55	18.40	17.21	19.75	17.91	16.07	14.23	12.39
275'400 - 276'599	22'950 - 23'049.95	127.50	128.05	25.40	20.81	18.97	17.14	15.31	13.47	11.68	23.06	21.91	20.74	19.61	18.46	17.28	19.81	17.98	16.14	14.31	12.48
276'600 - 277'799	23'050 - 23'149.95	128.06	128.60	25.44	20.86	19.03	17.21	15.38	13.56	11.76	23.10	21.95	20.79	19.66	18.52	17.34	19.87	18.04	16.22	14.39	12.57
277'800 - 278'999	23'150 - 23'249.95	128.61	129.16	25.49	20.91	19.10	17.28	15.46	13.64	11.85	23.15	22.00	20.84	19.72	18.58	17.41	19.93	18.11	16.29	14.48	12.66
279'000 - 280'199	23'250 - 23'349.95	129.17	129.71	25.54	20.97	19.16	17.35	15.54	13.73	11.94	23.19	22.05	20.89	19.77	18.64	17.48	19.99	18.18	16.37	14.56	12.75
280'200 - 281'399	23'350 - 23'449.95	129.72	130.27	25.58	21.02	19.22	17.42	15.62													

TRANCHES BAREMES IMPOTS A LA SOURCE 2025					TAUX BAREMES IMPOTS A LA SOURCE 2025																
Année fr.	Mois fr.	A l'heure fr.	A0	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H1	H2	H3	H4	H5	
			Seul	Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent						Famille monoparentale						
			%	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	
282'600 - 283'799	23'550 - 23'649.95	130.83 131.38	25.67	21.13	19.34	17.55	15.77	13.98	12.19	23.32	22.19	21.05	19.93	18.81	17.67	20.15	18.37	16.58	14.80	13.01	
283'800 - 284'999	23'650 - 23'749.95	131.39 131.93	25.71	21.18	19.40	17.62	15.84	14.06	12.28	23.36	22.24	21.10	19.98	18.87	17.73	20.21	18.43	16.65	14.88	13.10	
285'000 - 286'199	23'750 - 23'849.95	131.94 132.49	25.76	21.23	19.46	17.69	15.92	14.15	12.37	23.40	22.28	21.15	20.03	18.93	17.79	20.27	18.50	16.73	14.96	13.18	
286'200 - 287'399	23'850 - 23'949.95	132.50 133.05	25.80	21.28	19.52	17.75	15.99	14.22	12.46	23.44	22.33	21.20	20.09	18.98	17.86	20.32	18.56	16.79	15.03	13.27	
287'400 - 288'599	23'950 - 24'049.95	133.06 133.60	25.84	21.33	19.58	17.82	16.06	14.31	12.55	23.48	22.37	21.25	20.13	19.04	17.92	20.38	18.62	16.87	15.11	13.35	
288'600 - 289'799	24'050 - 24'149.95	133.61 134.16	25.89	21.39	19.64	17.89	16.14	14.39	12.64	23.52	22.42	21.30	20.19	19.09	17.98	20.44	18.69	16.94	15.19	13.44	
289'800 - 290'999	24'150 - 24'249.95	134.17 134.71	25.93	21.43	19.69	17.95	16.21	14.46	12.72	23.56	22.46	21.35	20.23	19.15	18.04	20.49	18.74	17.00	15.26	13.52	
291'000 - 292'199	24'250 - 24'349.95	134.72 135.27	25.97	21.48	19.75	18.01	16.28	14.54	12.81	23.60	22.51	21.40	20.28	19.20	18.10	20.54	18.81	17.07	15.34	13.60	
292'200 - 293'399	24'350 - 24'449.95	135.28 135.82	26.01	21.53	19.81	18.08	16.35	14.62	12.89	23.64	22.55	21.45	20.34	19.26	18.16	20.60	18.87	17.14	15.41	13.68	
293'400 - 294'599	24'450 - 24'549.95	135.83 136.38	26.05	21.58	19.86	18.14	16.42	14.70	12.98	23.67	22.59	21.49	20.38	19.31	18.21	20.65	18.93	17.20	15.48	13.76	
294'600 - 295'799	24'550 - 24'649.95	136.39 136.93	26.10	21.63	19.92	18.20	16.49	14.77	13.06	23.71	22.64	21.54	20.43	19.36	18.27	20.70	18.99	17.27	15.56	13.84	
295'800 - 296'999	24'650 - 24'749.95	136.94 137.49	26.13	21.68	19.97	18.26	16.55	14.85	13.14	23.75	22.68	21.59	20.49	19.42	18.33	20.75	19.04	17.33	15.63	13.92	
297'000 - 298'199	24'750 - 24'849.95	137.50 138.05	26.18	21.73	20.03	18.32	16.62	14.92	13.22	23.79	22.72	21.64	20.54	19.47	18.39	20.80	19.10	17.40	15.70	14.00	
298'200 - 299'399	24'850 - 24'949.95	138.06 138.60	26.22	21.77	20.08	18.39	16.69	15.00	13.31	23.83	22.77	21.69	20.59	19.52	18.45	20.85	19.16	17.47	15.77	14.08	
299'400 - 300'599	24'950 - 25'049.95	138.61 139.16	26.25	21.82	20.13	18.45	16.76	15.07	13.39	23.87	22.81	21.73	20.64	19.58	18.51	20.90	19.22	17.53	15.84	14.16	
300'600 - 301'799	25'050 - 25'149.95	139.17 139.71	26.29	21.87	20.19	18.51	16.83	15.15	13.47	23.90	22.85	21.78	20.69	19.63	18.56	20.95	19.27	17.59	15.91	14.23	
301'800 - 302'999	25'150 - 25'249.95	139.72 140.27	26.34	21.91	20.24	18.57	16.89	15.22	13.55	23.94	22.89	21.83	20.74	19.68	18.62	21.01	19.33	17.66	15.99	14.31	
303'000 - 304'199	25'250 - 25'349.95	140.28 140.82	26.37	21.96	20.29	18.62	16.96	15.29	13.62	23.98	22.93	21.87	20.79	19.73	18.67	21.05	19.39	17.72	16.05	14.39	
304'200 - 305'399	25'350 - 25'449.95	140.83 141.38	26.41	22.00	20.34	18.68	17.02	15.36	13.70	24.01	22.97	21.92	20.84	19.78	18.73	21.10	19.44	17.78	16.12	14.46	
305'400 - 306'599	25'450 - 25'549.95	141.39 141.93	26.45	22.05	20.40	18.74	17.09	15.44	13.78	24.05	23.01	21.96	20.89	19.83	18.78	21.15	19.50	17.85	16.19	14.54	
306'600 - 307'799	25'550 - 25'649.95	141.94 142.49	26.49	22.09	20.45	18.80	17.15	15.50	13.86	24.08	23.05	22.01	20.94	19.88	18.84	21.20	19.55	17.90	16.26	14.61	
307'800 - 308'999	25'650 - 25'749.95	142.50 143.05	26.53	22.14	20.50	18.86	17.22	15.58	13.94	24.12	23.09	22.05	20.99	19.93	18.89	21.25	19.61	17.97	16.33	14.68	
309'000 - 310'199	25'750 - 25'849.95	143.06 143.60	26.56	22.19	20.55	18.92	17.28	15.65	14.01	24.16	23.13	22.10	21.04	19.98	18.95	21.30	19.66	18.03	16.39	14.76	
310'200 - 311'399	25'850 - 25'949.95	143.61 144.16	26.60	22.24	20.60	18.97	17.34	15.71	14.09	24.19	23.17	22.14	21.09	20.02	19.00	21.34	19.71	18.08	16.46	14.83	
311'400 - 312'599	25'950 - 26'049.95	144.17 144.71	26.64	22.29	20.65	19.03	17.40	15.78	14.16	24.23	23.21	22.18	21.14	20.07	19.05	21.39	19.77	18.15	16.52	14.90	
312'600 - 313'799	26'050 - 26'149.95	144.72 145.27	26.67	22.33	20.69	19.08	17.46	15.85	14.23	24.26	23.25	22.23	21.19	20.12	19.10	21.43	19.82	18.20	16.59	14.97	
313'800 - 314'999	26'150 - 26'249.95	145.28 145.82	26.71	22.38	20.75	19.14	17.53	15.92	14.31	24.30	23.29	22.27	21.23	20.17	19.15	21.48	19.87	18.26	16.65	15.04	
315'000 - 316'199	26'250 - 26'349.95	145.83 146.38	26.75	22.43	20.79	19.19	17.59	15.99	14.38	24.33	23.33	22.31	21.28	20.23	19.21	21.53	19.92	18.32	16.72	15.11	
316'200 - 317'399	26'350 - 26'449.95	146.39 146.93	26.78	22.47	20.84	19.24	17.65	16.05	14.45	24.37	23.37	22.36	21.33	20.28	19.26	21.57	19.97	18.38	16.78	15.18	
317'400 - 318'599	26'450 - 26'549.95	146.94 147.49	26.82	22.52	20.89	19.30	17.71	16.12	14.53	24.40	23.40	22.40	21.37	20.33	19.31	21.62	20.03	18.43	16.84	15.25	
318'600 - 319'799	26'550 - 26'649.95	147.50 148.05	26.85	22.57	20.94	19.35	17.77	16.18	14.60	24.43	23.44	22.44	21.42	20.38	19.36	21.67	20.08	18.49	16.91	15.32	
319'800 - 320'999	26'650 - 26'749.95	148.06 148.60	26.88	22.61	20.98	19.40	17.82	16.25	14.67	24.47	23.48	22.48	21.46	20.43	19.41	21.72	20.13	18.55	16.97	15.39	
321'000 - 322'199	26'750 - 26'849.95	148.61 149.16	26.92	22.66	21.03	19.46	17.88	16.31	14.74	24.50	23.52	22.52	21.51	20.48	19.46	21.77	20.18	18.60	17.03	15.46	
322'200 - 323'399	26'850 - 26'949.95	149.17 149.71	26.96	22.71	21.08	19.51	17.94	16.38	14.81	24.53	23.56	22.56	21.56	20.53	19.51	21.82	20.23	18.66	17.09	15.53	
323'400 - 324'599	26'950 - 27'049.95	149.72 150.27	26.99	22.75	21.12	19.56	18.00	16.44	14.88	24.57	23.59	22.60	21.60	20.58	19.56	21.86	20.27	18.71	17.15	15.59	
324'600 - 325'799	27'050 - 27'149.95	150.28 150.82	27.02	22.79	21.17	19.61	18.06	16.50	14.95	24.60	23.63	22.64	21.64	20.63	19.61	21.91	20.32	18.77	17.21	15.66	
325'800 - 326'999	27'150 - 27'249.95	150.83 151.38	27.06	22.84	21.22	19.67	18.12	16.57	15.02	24.63	23.67	22.68	21.69	20.68	19.66	21.96	20.37	18.82	17.27	15.72	
327'000 - 328'199	27'250 - 27'349.95	151.39 151.93	27.09	22.88	21.27	19.71	18.17	16.63	15.08	24.66	23.70	22.72	21.73	20.72	19.70	22.00	20.42	18.88	17.33	15.79	
328'200 - 329'399	27'350 - 27'449.95	151.94 152.49	27.13	22.92	21.32	19.77	18.23	16.69	15.15	24.70	23.74	22.76	21.78	20.77	19.75	22.05	20.47	18.93	17.39	15.85	
329'400 - 330'599	27'450 - 27'549.95	152.50 153.05	27.16	22.96	21.37	19.81	18.28	16.75	15.21	24.73	23.77	22.80	21.82	20.82	19.80	22.10	20.51	18.98	17.45	15.91	
330'600 - 331'799	27'550 - 27'649.95	153.06 153.60	27.19	23.01	21.42	19.86	18.34	16.81	15.28	24.76	23.81	22.84	21.86	20.87	19.85	22.14	20.56	19.03	17.51	15.98	
331'800 - 332'999	27'650 - 27'749.95	153.61 154.16	27.23	23.05	21.47	19.91	18.39	16.87	15.35	24.79	23.84	22.88	21.91	20.91	19.90	22.19	20.61	19.09	17.57	16.04	
333'000 - 334'199	27'750 - 27'849.95	154.17 154.71	27.26	23.09	21.51	19.96	18.44	16.93	15.41	24.82	23.88	22.92	21.95	20.96	19.95	22.23	20.65	19.14	17.62	16.10	
334'200 - 335'399	27'850 - 27'949.95	154.72 155.27	27.29	23.14	21.56	20.01	18.50	16.99	15.48	24.85	23.91	22.96	21.99	21.00	20.00	22.28	20.70	19.19	17.68	16.17	
335'400 - 336'599	27'950 - 28'049.95	155.28 155.82	27.33	23.18	21.61	20.06	18.55	17.05	15.54	24.88	23.95	23.00	22.03	21.05	20.05	22.32	20.75	19.24	17.74	16.23	
336'600 - 337'799	28'050 - 28'149.95	155.83 156.38	27.36	23.22	21.65	20.11	18.61	17.11	15.60	24.91	23.98	23.03	22.07	21.10	20.10	22.37	20.80	19.29	17.79	16.29	
337'800 - 338'999	28'150 - 28'249.95	156.39 156.93	27.39	23.26	21.70	20.15	18.66	17.16	15.67	24.95	24.01	23.07	22.11	21.14	20.15	22.41	20.85	19.34	17.85	16.35	
339'000 - 340'199	28'250 -																				

TRANCHES BAREMES IMPOTS A LA SOURCE 2025					TAUX BAREMES IMPOTS A LA SOURCE 2025																
Année fr.	Mois fr.	A l'heure fr.	A0	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H1	H2	H3	H4	H5	
			Seul	Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent						Famille monoparentale						
			%	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	
340'200 - 341'399	28'350 - 28'449.95	157.50 158.05	27.45	23.34	21.79	20.25	18.76	17.28	15.79	25.00	24.08	23.14	22.20	21.23	20.25	22.50	20.95	19.44	17.96	16.47	
341'400 - 342'599	28'450 - 28'549.95	158.06 158.60	27.49	23.38	21.84	20.30	18.82	17.34	15.86	25.04	24.11	23.18	22.24	21.28	20.30	22.54	21.00	19.49	18.01	16.53	
342'600 - 343'799	28'550 - 28'649.95	158.61 159.16	27.52	23.42	21.88	20.34	18.87	17.39	15.92	25.07	24.15	23.22	22.28	21.32	20.35	22.58	21.04	19.54	18.06	16.59	
343'800 - 344'999	28'650 - 28'749.95	159.17 159.71	27.55	23.46	21.93	20.39	18.92	17.45	15.98	25.10	24.18	23.25	22.32	21.36	20.39	22.63	21.09	19.59	18.12	16.65	
345'000 - 346'199	28'750 - 28'849.95	159.72 160.27	27.58	23.50	21.97	20.45	18.97	17.51	16.04	25.13	24.21	23.29	22.36	21.41	20.44	22.67	21.14	19.64	18.17	16.71	
346'200 - 347'399	28'850 - 28'949.95	160.28 160.82	27.61	23.53	22.01	20.49	19.02	17.56	16.10	25.17	24.25	23.33	22.40	21.45	20.49	22.71	21.19	19.68	18.22	16.77	
347'400 - 348'599	28'950 - 29'049.95	160.83 161.38	27.65	23.57	22.06	20.54	19.07	17.61	16.16	25.20	24.28	23.36	22.44	21.49	20.54	22.75	21.24	19.73	18.28	16.83	
348'600 - 349'799	29'050 - 29'149.95	161.39 161.93	27.69	23.61	22.10	20.59	19.12	17.67	16.22	25.23	24.31	23.40	22.48	21.54	20.58	22.79	21.28	19.78	18.33	16.88	
349'800 - 350'999	29'150 - 29'249.95	161.94 162.49	27.72	23.65	22.14	20.64	19.17	17.72	16.28	25.26	24.34	23.43	22.51	21.58	20.63	22.83	21.33	19.83	18.38	16.94	
351'000 - 352'199	29'250 - 29'349.95	162.50 163.05	27.75	23.69	22.19	20.69	19.22	17.78	16.34	25.29	24.37	23.47	22.55	21.62	20.67	22.87	21.37	19.87	18.44	17.00	
352'200 - 353'399	29'350 - 29'449.95	163.06 163.60	27.79	23.73	22.23	20.74	19.27	17.83	16.40	25.32	24.41	23.51	22.59	21.66	20.72	22.92	21.42	19.93	18.49	17.05	
353'400 - 354'599	29'450 - 29'549.95	163.61 164.16	27.82	23.76	22.27	20.78	19.31	17.88	16.45	25.35	24.44	23.54	22.63	21.70	20.76	22.95	21.46	19.97	18.54	17.11	
354'600 - 355'799	29'550 - 29'649.95	164.17 164.71	27.85	23.80	22.32	20.83	19.36	17.94	16.51	25.38	24.47	23.57	22.67	21.75	20.81	22.99	21.51	20.02	18.59	17.16	
355'800 - 356'999	29'650 - 29'749.95	164.72 165.27	27.89	23.84	22.36	20.88	19.41	17.99	16.57	25.41	24.50	23.61	22.71	21.79	20.86	23.04	21.56	20.08	18.64	17.22	
357'000 - 358'199	29'750 - 29'849.95	165.28 165.82	27.92	23.87	22.40	20.92	19.46	18.04	16.63	25.44	24.53	23.64	22.74	21.83	20.90	23.07	21.60	20.12	18.69	17.27	
358'200 - 359'399	29'850 - 29'949.95	165.83 166.38	27.95	23.91	22.44	20.97	19.50	18.09	16.68	25.47	24.56	23.68	22.78	21.87	20.94	23.11	21.64	20.17	18.74	17.33	
359'400 - 360'599	29'950 - 30'049.95	166.39 166.93	27.98	23.95	22.48	21.01	19.55	18.14	16.74	25.51	24.60	23.71	22.82	21.91	20.99	23.15	21.68	20.22	18.78	17.38	
360'600 - 361'799	30'050 - 30'149.95	166.94 167.49	28.02	23.98	22.52	21.06	19.60	18.19	16.79	25.53	24.63	23.74	22.85	21.95	21.03	23.19	21.73	20.27	18.84	17.43	
361'800 - 362'999	30'150 - 30'249.95	167.50 168.05	28.05	24.02	22.56	21.11	19.65	18.25	16.85	25.56	24.66	23.78	22.89	21.99	21.08	23.23	21.77	20.32	18.88	17.49	
363'000 - 364'199	30'250 - 30'349.95	168.06 168.60	28.08	24.05	22.60	21.15	19.70	18.29	16.90	25.59	24.69	23.81	22.92	22.03	21.12	23.26	21.81	20.36	18.93	17.54	
364'200 - 365'399	30'350 - 30'449.95	168.61 169.16	28.11	24.09	22.64	21.20	19.75	18.35	16.96	25.62	24.72	23.84	22.96	22.07	21.16	23.30	21.86	20.41	18.98	17.59	
365'400 - 366'599	30'450 - 30'549.95	169.17 169.71	28.15	24.13	22.68	21.24	19.80	18.40	17.01	25.65	24.76	23.88	23.00	22.11	21.20	23.34	21.90	20.46	19.03	17.65	
366'600 - 367'799	30'550 - 30'649.95	169.72 170.27	28.17	24.16	22.72	21.28	19.85	18.44	17.07	25.68	24.79	23.91	23.03	22.15	21.24	23.38	21.94	20.50	19.07	17.70	
367'800 - 368'999	30'650 - 30'749.95	170.28 170.82	28.21	24.19	22.76	21.33	19.90	18.49	17.12	25.71	24.82	23.94	23.07	22.19	21.29	23.41	21.98	20.55	19.12	17.75	
369'000 - 370'199	30'750 - 30'849.95	170.83 171.38	28.24	24.23	22.80	21.37	19.95	18.54	17.18	25.74	24.85	23.97	23.11	22.22	21.33	23.45	22.03	20.60	19.17	17.80	
370'200 - 371'399	30'850 - 30'949.95	171.39 171.93	28.27	24.26	22.84	21.42	19.99	18.59	17.23	25.76	24.88	24.00	23.14	22.26	21.37	23.49	22.06	20.64	19.22	17.85	
371'400 - 372'599	30'950 - 31'049.95	171.94 172.49	28.30	24.30	22.88	21.46	20.04	18.64	17.28	25.79	24.92	24.04	23.17	22.30	21.41	23.52	22.11	20.69	19.27	17.90	
372'600 - 373'799	31'050 - 31'149.95	172.50 173.05	28.33	24.33	22.91	21.50	20.09	18.69	17.33	25.82	24.95	24.07	23.21	22.34	21.45	23.56	22.15	20.73	19.32	17.95	
373'800 - 374'999	31'150 - 31'249.95	173.06 173.60	28.36	24.36	22.95	21.54	20.13	18.73	17.38	25.85	24.98	24.10	23.24	22.37	21.49	23.60	22.19	20.78	19.37	18.00	
375'000 - 376'199	31'250 - 31'349.95	173.61 174.16	28.39	24.40	22.99	21.59	20.18	18.78	17.44	25.88	25.01	24.13	23.28	22.41	21.54	23.63	22.23	20.82	19.42	18.05	
376'200 - 377'399	31'350 - 31'449.95	174.17 174.71	28.42	24.43	23.03	21.63	20.23	18.83	17.48	25.91	25.04	24.16	23.31	22.45	21.58	23.67	22.27	20.87	19.47	18.10	
377'400 - 378'599	31'450 - 31'549.95	174.72 175.27	28.45	24.46	23.07	21.67	20.27	18.88	17.54	25.93	25.07	24.19	23.34	22.49	21.61	23.70	22.31	20.91	19.52	18.15	
378'600 - 379'799	31'550 - 31'649.95	175.28 175.82	28.48	24.49	23.10	21.71	20.32	18.93	17.59	25.96	25.10	24.23	23.38	22.52	21.66	23.74	22.35	20.96	19.56	18.20	
379'800 - 380'999	31'650 - 31'749.95	175.83 176.38	28.51	24.52	23.14	21.75	20.36	18.98	17.64	25.99	25.13	24.26	23.41	22.56	21.69	23.77	22.38	21.00	19.61	18.24	
381'000 - 382'199	31'750 - 31'849.95	176.39 176.93	28.54	24.56	23.18	21.79	20.41	19.03	17.69	26.01	25.16	24.29	23.44	22.60	21.73	23.81	22.42	21.04	19.66	18.29	
382'200 - 383'399	31'850 - 31'949.95	176.94 177.49	28.57	24.59	23.21	21.83	20.46	19.08	17.74	26.04	25.19	24.33	23.48	22.63	21.77	23.84	22.46	21.09	19.71	18.34	
383'400 - 384'599	31'950 - 32'049.95	177.50 178.05	28.59	24.62	23.25	21.87	20.50	19.13	17.79	26.07	25.22	24.36	23.51	22.67	21.81	23.87	22.50	21.13	19.75	18.39	
384'600 - 385'799	32'050 - 32'149.95	178.06 178.60	28.62	24.65	23.28	21.91	20.54	19.18	17.84	26.09	25.25	24.39	23.54	22.70	21.85	23.91	22.54	21.17	19.80	18.44	
385'800 - 386'999	32'150 - 32'249.95	178.61 179.16	28.65	24.69	23.32	21.96	20.59	19.22	17.89	26.12	25.28	24.42	23.58	22.74	21.89	23.94	22.58	21.21	19.85	18.48	
387'000 - 388'199	32'250 - 32'349.95	179.17 179.71	28.68	24.71	23.35	21.99	20.63	19.27	17.93	26.15	25.31	24.45	23.61	22.77	21.93	23.97	22.61	21.25	19.89	18.53	
388'200 - 389'399	32'350 - 32'449.95	179.72 180.27	28.71	24.75	23.39	22.03	20.68	19.32	17.98	26.17	25.34	24.49	23.64	22.81	21.97	24.01	22.65	21.30	19.94	18.58	
389'400 - 390'599	32'450 - 32'549.95	180.28 180.82	28.73	24.78	23.42	22.07	20.72	19.37	18.03	26.20	25.36	24.52	23.67	22.84	22.00	24.04	22.69	21.33	19.98	18.63	
390'600 - 391'799	32'550 - 32'649.95	180.83 181.38	28.76	24.81	23.46	22.11	20.76	19.41	18.08	26.22	25.39	24.55	23.70	22.88	22.04	24.07	22.73	21.38	20.03	18.68	
391'800 - 392'999	32'650 - 32'749.95	181.39 181.93	28.79	24.84	23.49	22.15	20.81	19.46	18.12	26.25	25.42	24.58	23.74	22.91	22.08	24.11	22.76	21.42	20.07	18.73	
393'000 - 394'199	32'750 - 32'849.95	181.94 182.49	28.81	24.87	23.53	22.19	20.85	19.51	18.17	26.28	25.45	24.61	23.76	22.94	22.11	24.14	22.80	21.46	20.12	18.78	
394'200 - 395'399	32'850 - 32'949.95	182.50 183.05	28.84	24.90	23.56	22.23	20.89	19.55	18.22	26.30	25.48	24.64	23.80	22.98	22.15	24.17	22.84	21.50	20.16	18.83	
395'400 - 396'599	32'950 - 33'049.95	183.06 183.60	28.87	24.93	23.60	22.26	20.93	19.60	18.27	26.33	25.51	24.67	23.83	23.01	22.19	24.20	22.87	21.54	20.21	18.88	
396'600 - 397'799	33'050 -																				

TRANCHES BAREMES IMPOTS A LA SOURCE 2025					TAUX BAREMES IMPOTS A LA SOURCE 2025																
Année fr.	Mois fr.	A l'heure fr.	A0	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H1	H2	H3	H4	H5	
			Seul	Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent						Famille monoparentale						
			%	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	
397'800 - 398'999	33'150 - 33'249.95	184.17 184.71	28.92	24.99	23.66	22.34	21.01	19.69	18.37	26.38	25.56	24.73	23.90	23.08	22.26	24.27	22.94	21.62	20.30	18.97	
399'000 - 400'199	33'250 - 33'349.95	184.72 185.27	28.95	25.02	23.70	22.38	21.06	19.74	18.42	26.41	25.59	24.77	23.93	23.11	22.30	24.30	22.98	21.66	20.34	19.02	
400'200 - 401'399	33'350 - 33'449.95	185.28 185.82	28.97	25.04	23.73	22.41	21.10	19.78	18.46	26.43	25.61	24.79	23.96	23.15	22.33	24.33	23.01	21.70	20.38	19.06	
401'400 - 402'599	33'450 - 33'549.95	185.83 186.38	29.00	25.07	23.76	22.45	21.14	19.83	18.51	26.46	25.64	24.83	24.00	23.18	22.37	24.36	23.05	21.74	20.42	19.11	
402'600 - 403'799	33'550 - 33'649.95	186.39 186.93	29.02	25.10	23.79	22.48	21.18	19.87	18.56	26.48	25.67	24.86	24.03	23.21	22.40	24.39	23.08	21.77	20.47	19.16	
403'800 - 404'999	33'650 - 33'749.95	186.94 187.49	29.05	25.13	23.83	22.52	21.22	19.91	18.61	26.51	25.70	24.88	24.06	23.24	22.44	24.42	23.12	21.81	20.51	19.20	
405'000 - 406'199	33'750 - 33'849.95	187.50 188.05	29.08	25.16	23.86	22.56	21.26	19.96	18.66	26.53	25.72	24.91	24.09	23.28	22.47	24.45	23.15	21.85	20.55	19.25	
406'200 - 407'399	33'850 - 33'949.95	188.06 188.60	29.10	25.19	23.89	22.59	21.30	20.00	18.70	26.56	25.75	24.94	24.13	23.31	22.51	24.48	23.19	21.89	20.59	19.30	
407'400 - 408'599	33'950 - 34'049.95	188.61 189.16	29.13	25.22	23.92	22.63	21.34	20.04	18.75	26.58	25.78	24.97	24.16	23.34	22.54	24.51	23.22	21.93	20.63	19.34	
408'600 - 409'799	34'050 - 34'149.95	189.17 189.71	29.15	25.25	23.96	22.67	21.38	20.09	18.80	26.61	25.80	25.00	24.19	23.37	22.58	24.54	23.26	21.97	20.68	19.39	
409'800 - 410'999	34'150 - 34'249.95	189.72 190.27	29.18	25.28	23.99	22.70	21.41	20.13	18.84	26.63	25.83	25.03	24.22	23.40	22.61	24.57	23.29	22.00	20.72	19.43	
411'000 - 412'199	34'250 - 34'349.95	190.28 190.82	29.20	25.31	24.02	22.74	21.45	20.17	18.89	26.66	25.86	25.06	24.25	23.44	22.64	24.60	23.32	22.04	20.76	19.48	
412'200 - 413'399	34'350 - 34'449.95	190.83 191.38	29.23	25.34	24.05	22.77	21.49	20.22	18.94	26.68	25.88	25.09	24.28	23.47	22.68	24.63	23.36	22.08	20.80	19.52	
413'400 - 414'599	34'450 - 34'549.95	191.39 191.93	29.25	25.37	24.08	22.80	21.53	20.26	18.98	26.70	25.91	25.11	24.31	23.50	22.71	24.66	23.39	22.11	20.84	19.56	
414'600 - 415'799	34'550 - 34'649.95	191.94 192.49	29.28	25.40	24.11	22.84	21.57	20.30	19.03	26.73	25.94	25.14	24.35	23.54	22.75	24.69	23.42	22.15	20.88	19.61	
415'800 - 416'999	34'650 - 34'749.95	192.50 193.05	29.30	25.43	24.14	22.88	21.61	20.34	19.08	26.75	25.96	25.17	24.38	23.57	22.78	24.72	23.45	22.19	20.92	19.65	
417'000 - 418'199	34'750 - 34'849.95	193.06 193.60	29.32	25.46	24.17	22.91	21.64	20.38	19.12	26.77	25.99	25.20	24.41	23.60	22.81	24.75	23.48	22.22	20.96	19.70	
418'200 - 419'399	34'850 - 34'949.95	193.61 194.16	29.35	25.49	24.20	22.94	21.68	20.42	19.16	26.80	26.01	25.23	24.44	23.64	22.85	24.78	23.52	22.26	21.00	19.74	
419'400 - 420'599	34'950 - 35'049.95	194.17 194.71	29.37	25.52	24.23	22.97	21.72	20.46	19.21	26.82	26.04	25.26	24.47	23.67	22.88	24.81	23.55	22.29	21.04	19.78	
420'600 - 421'799	35'050 - 35'149.95	194.72 195.27	29.40	25.55	24.26	23.01	21.76	20.50	19.25	26.85	26.07	25.28	24.50	23.70	22.91	24.85	23.58	22.33	21.08	19.82	
421'800 - 422'999	35'150 - 35'249.95	195.28 195.82	29.42	25.58	24.29	23.04	21.79	20.55	19.30	26.87	26.09	25.31	24.53	23.73	22.94	24.88	23.61	22.36	21.12	19.87	
423'000 - 424'199	35'250 - 35'349.95	195.83 196.38	29.44	25.60	24.32	23.07	21.83	20.58	19.34	26.89	26.12	25.34	24.55	23.76	22.97	24.91	23.64	22.40	21.15	19.91	
424'200 - 425'399	35'350 - 35'449.95	196.39 196.93	29.47	25.63	24.35	23.11	21.87	20.63	19.38	26.92	26.14	25.36	24.58	23.80	23.01	24.94	23.68	22.43	21.19	19.95	
425'400 - 426'599	35'450 - 35'549.95	196.94 197.49	29.49	25.66	24.39	23.14	21.90	20.67	19.43	26.94	26.17	25.39	24.62	23.83	23.04	24.97	23.71	22.47	21.23	19.99	
426'600 - 427'799	35'550 - 35'649.95	197.50 198.05	29.51	25.69	24.42	23.17	21.94	20.70	19.47	26.96	26.19	25.42	24.64	23.86	23.07	25.00	23.74	22.50	21.27	20.03	
427'800 - 428'999	35'650 - 35'749.95	198.06 198.60	29.54	25.72	24.45	23.21	21.98	20.74	19.51	26.98	26.22	25.44	24.67	23.89	23.10	25.03	23.77	22.54	21.31	20.07	
429'000 - 430'199	35'750 - 35'849.95	198.61 199.16	29.56	25.75	24.48	23.24	22.01	20.78	19.56	27.01	26.24	25.47	24.70	23.92	23.14	25.06	23.80	22.57	21.34	20.12	
430'200 - 431'399	35'850 - 35'949.95	199.17 199.71	29.58	25.77	24.51	23.27	22.05	20.82	19.60	27.03	26.27	25.50	24.73	23.95	23.17	25.09	23.83	22.60	21.38	20.16	
431'400 - 432'599	35'950 - 36'049.95	199.72 200.27	29.60	25.80	24.54	23.30	22.08	20.86	19.64	27.05	26.29	25.53	24.76	23.99	23.20	25.12	23.86	22.64	21.42	20.20	
432'600 - 433'799	36'050 - 36'149.95	200.28 200.82	29.62	25.83	24.57	23.33	22.12	20.90	19.68	27.07	26.32	25.55	24.79	24.02	23.24	25.14	23.89	22.67	21.45	20.24	
433'800 - 434'999	36'150 - 36'249.95	200.83 201.38	29.65	25.85	24.60	23.37	22.15	20.94	19.72	27.09	26.34	25.58	24.81	24.05	23.27	25.17	23.92	22.71	21.49	20.28	
435'000 - 436'199	36'250 - 36'349.95	201.39 201.93	29.67	25.88	24.63	23.40	22.19	20.98	19.77	27.12	26.37	25.61	24.84	24.08	23.30	25.20	23.96	22.74	21.53	20.32	
436'200 - 437'399	36'350 - 36'449.95	201.94 202.49	29.69	25.91	24.66	23.43	22.22	21.01	19.80	27.14	26.39	25.63	24.87	24.11	23.34	25.23	23.99	22.77	21.56	20.36	
437'400 - 438'599	36'450 - 36'549.95	202.50 203.05	29.71	25.94	24.69	23.46	22.25	21.05	19.85	27.16	26.41	25.66	24.90	24.14	23.37	25.26	24.02	22.80	21.60	20.40	
438'600 - 439'799	36'550 - 36'649.95	203.06 203.60	29.74	25.96	24.73	23.49	22.29	21.09	19.89	27.18	26.44	25.68	24.93	24.17	23.40	25.29	24.05	22.84	21.64	20.44	
439'800 - 440'999	36'650 - 36'749.95	203.61 204.16	29.76	25.99	24.75	23.52	22.32	21.12	19.93	27.20	26.46	25.71	24.95	24.20	23.43	25.32	24.08	22.87	21.67	20.47	
441'000 - 442'199	36'750 - 36'849.95	204.17 204.71	29.78	26.01	24.78	23.55	22.36	21.16	19.97	27.23	26.48	25.74	24.98	24.23	23.46	25.35	24.11	22.90	21.71	20.51	
442'200 - 443'399	36'850 - 36'949.95	204.72 205.27	29.80	26.04	24.81	23.59	22.39	21.20	20.01	27.25	26.51	25.76	25.01	24.26	23.50	25.37	24.15	22.94	21.74	20.55	
443'400 - 444'599	36'950 - 37'049.95	205.28 205.82	29.82	26.07	24.84	23.62	22.42	21.23	20.05	27.27	26.53	25.79	25.03	24.29	23.53	25.40	24.18	22.97	21.78	20.59	
444'600 - 445'799	37'050 - 37'149.95	205.83 206.38	29.84	26.09	24.87	23.65	22.46	21.27	20.09	27.29	26.55	25.81	25.06	24.32	23.56	25.43	24.21	23.00	21.81	20.63	
445'800 - 446'999	37'150 - 37'249.95	206.39 206.93	29.87	26.12	24.90	23.68	22.49	21.31	20.13	27.31	26.58	25.84	25.09	24.35	23.59	25.46	24.24	23.03	21.85	20.67	
447'000 - 448'199	37'250 - 37'349.95	206.94 207.49	29.89	26.14	24.93	23.71	22.52	21.34	20.17	27.33	26.60	25.86	25.12	24.37	23.62	25.48	24.27	23.06	21.88	20.70	
448'200 - 449'399	37'350 - 37'449.95	207.50 208.05	29.91	26.17	24.96	23.75	22.56	21.38	20.21	27.35	26.62	25.89	25.15	24.40	23.65	25.51	24.30	23.09	21.92	20.74	
449'400 - 450'599	37'450 - 37'549.95	208.06 208.60	29.93	26.19	24.99	23.78	22.59	21.41	20.24	27.37	26.65	25.91	25.17	24.43	23.68	25.54	24.33	23.12	21.95	20.78	
450'600 - 451'799	37'550 - 37'649.95	208.61 209.16	29.95	26.22	25.01	23.81	22.62	21.45	20.28	27.39	26.67	25.94	25.20	24.46	23.71	25.56	24.36	23.15	21.98	20.82	
451'800 - 452'999	37'650 - 37'749.95	209.17 209.71	29.97	26.25	25.04	23.84	22.65	21.49	20.32	27.41	26.69	25.96	25.23	24.49	23.75	25.59	24.39	23.19	22.02	20.85	
453'000 - 454'199	37'750 - 37'849.95	209.72 210.27	29.99	26.27	25.07	23.87	22.68	21.52	20.36	27.43	26.71	25.99	25.25	24.51	23.77	25.62	24.42	23.22	22.05	20.89	
454'200 - 455'399	37'850 -																				

TRANCHES BAREMES IMPOTS A LA SOURCE 2025					TAUX BAREMES IMPOTS A LA SOURCE 2025																
Année fr.	Mois fr.	A l'heure fr.	A0	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H1	H2	H3	H4	H5	
			Seul	Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent						Famille monoparentale						
			%	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	
455'400 - 456'599	37'950 - 38'049.95	210.83 211.38	30.03	26.32	25.13	23.94	22.75	21.59	20.44	27.48	26.76	26.04	25.31	24.57	23.84	25.67	24.48	23.29	22.12	20.96	
456'600 - 457'799	38'050 - 38'149.95	211.39 211.93	30.05	26.34	25.15	23.96	22.78	21.62	20.47	27.49	26.78	26.06	25.33	24.60	23.86	25.70	24.51	23.32	22.15	21.00	
457'800 - 458'999	38'150 - 38'249.95	211.94 212.49	30.07	26.37	25.18	24.00	22.81	21.66	20.51	27.52	26.80	26.09	25.36	24.63	23.90	25.72	24.54	23.35	22.19	21.03	
459'000 - 460'199	38'250 - 38'349.95	212.50 213.05	30.09	26.40	25.21	24.03	22.85	21.70	20.55	27.54	26.83	26.11	25.39	24.66	23.93	25.75	24.57	23.38	22.22	21.07	
460'200 - 461'399	38'350 - 38'449.95	213.06 213.60	30.11	26.42	25.24	24.06	22.88	21.73	20.58	27.55	26.85	26.13	25.41	24.68	23.95	25.77	24.59	23.41	22.25	21.10	
461'400 - 462'599	38'450 - 38'549.95	213.61 214.16	30.13	26.44	25.26	24.09	22.91	21.76	20.62	27.58	26.87	26.16	25.44	24.71	23.98	25.80	24.62	23.45	22.28	21.14	
462'600 - 463'799	38'550 - 38'649.95	214.17 214.71	30.15	26.47	25.29	24.12	22.94	21.79	20.65	27.60	26.89	26.18	25.46	24.74	24.01	25.82	24.65	23.48	22.31	21.17	
463'800 - 464'999	38'650 - 38'749.95	214.72 215.27	30.17	26.49	25.32	24.15	22.98	21.83	20.69	27.61	26.91	26.20	25.49	24.76	24.04	25.85	24.68	23.51	22.35	21.21	
465'000 - 466'199	38'750 - 38'849.95	215.28 215.82	30.19	26.52	25.35	24.18	23.01	21.86	20.73	27.63	26.93	26.23	25.51	24.79	24.07	25.88	24.71	23.54	22.38	21.25	
466'200 - 467'399	38'850 - 38'949.95	215.83 216.38	30.21	26.54	25.37	24.21	23.04	21.89	20.76	27.65	26.96	26.25	25.54	24.82	24.10	25.90	24.74	23.57	22.41	21.28	
467'400 - 468'599	38'950 - 39'049.95	216.39 216.93	30.23	26.57	25.40	24.24	23.07	21.93	20.80	27.67	26.98	26.27	25.56	24.85	24.13	25.93	24.77	23.60	22.44	21.32	
468'600 - 469'799	39'050 - 39'149.95	216.94 217.49	30.25	26.59	25.42	24.27	23.11	21.96	20.84	27.69	27.00	26.30	25.59	24.88	24.16	25.95	24.79	23.64	22.48	21.35	
469'800 - 470'999	39'150 - 39'249.95	217.50 218.05	30.26	26.61	25.45	24.29	23.14	21.99	20.87	27.71	27.02	26.32	25.61	24.90	24.19	25.98	24.82	23.66	22.51	21.38	
471'000 - 472'199	39'250 - 39'349.95	218.06 218.60	30.28	26.64	25.48	24.32	23.17	22.03	20.91	27.73	27.04	26.34	25.64	24.93	24.21	26.00	24.85	23.70	22.54	21.42	
472'200 - 473'399	39'350 - 39'449.95	218.61 219.16	30.30	26.66	25.50	24.35	23.20	22.06	20.94	27.75	27.06	26.37	25.67	24.96	24.24	26.03	24.88	23.73	22.58	21.45	
473'400 - 474'599	39'450 - 39'549.95	219.17 219.71	30.32	26.68	25.53	24.38	23.23	22.09	20.98	27.77	27.08	26.39	25.69	24.98	24.27	26.05	24.90	23.76	22.61	21.48	
474'600 - 475'799	39'550 - 39'649.95	219.72 220.27	30.34	26.71	25.55	24.41	23.27	22.12	21.01	27.79	27.10	26.41	25.71	25.01	24.30	26.08	24.93	23.79	22.64	21.52	
475'800 - 476'999	39'650 - 39'749.95	220.28 220.82	30.36	26.73	25.58	24.44	23.30	22.16	21.05	27.81	27.12	26.43	25.74	25.04	24.33	26.11	24.96	23.82	22.68	21.55	
477'000 - 478'199	39'750 - 39'849.95	220.83 221.38	30.38	26.75	25.61	24.46	23.33	22.19	21.08	27.82	27.14	26.46	25.76	25.06	24.35	26.13	24.98	23.85	22.71	21.58	
478'200 - 479'399	39'850 - 39'949.95	221.39 221.93	30.40	26.78	25.63	24.49	23.36	22.22	21.12	27.84	27.16	26.48	25.79	25.09	24.38	26.16	25.01	23.88	22.74	21.62	
479'400 - 480'599	39'950 - 40'049.95	221.94 222.49	30.41	26.80	25.66	24.52	23.39	22.25	21.15	27.86	27.19	26.50	25.81	25.12	24.41	26.18	25.04	23.90	22.77	21.65	
480'600 - 481'799	40'050 - 40'149.95	222.50 223.05	30.43	26.82	25.68	24.55	23.42	22.29	21.18	27.88	27.20	26.52	25.83	25.14	24.44	26.20	25.06	23.93	22.80	21.68	
481'800 - 482'999	40'150 - 40'249.95	223.06 223.60	30.45	26.85	25.71	24.58	23.45	22.32	21.22	27.90	27.22	26.55	25.86	25.17	24.47	26.23	25.09	23.96	22.84	21.72	
483'000 - 484'199	40'250 - 40'349.95	223.61 224.16	30.47	26.87	25.73	24.60	23.48	22.35	21.25	27.92	27.24	26.57	25.88	25.19	24.49	26.25	25.12	23.99	22.87	21.75	
484'200 - 485'399	40'350 - 40'449.95	224.17 224.71	30.50	26.89	25.76	24.63	23.51	22.39	21.28	27.93	27.26	26.59	25.91	25.22	24.52	26.28	25.14	24.02	22.90	21.78	
485'400 - 486'599	40'450 - 40'549.95	224.72 225.27	30.52	26.92	25.79	24.66	23.54	22.42	21.32	27.95	27.28	26.61	25.93	25.24	24.55	26.30	25.17	24.05	22.93	21.81	
486'600 - 487'799	40'550 - 40'649.95	225.28 225.82	30.54	26.94	25.81	24.69	23.57	22.45	21.35	27.97	27.30	26.63	25.95	25.27	24.57	26.32	25.20	24.08	22.96	21.85	
487'800 - 488'999	40'650 - 40'749.95	225.83 226.38	30.56	26.96	25.84	24.71	23.60	22.49	21.38	27.99	27.32	26.65	25.98	25.29	24.60	26.35	25.22	24.11	22.99	21.88	
489'000 - 490'199	40'750 - 40'849.95	226.39 226.93	30.58	26.98	25.86	24.74	23.63	22.52	21.42	28.01	27.34	26.68	26.00	25.32	24.63	26.37	25.25	24.14	23.03	21.92	
490'200 - 491'399	40'850 - 40'949.95	226.94 227.49	30.60	27.00	25.88	24.77	23.66	22.55	21.45	28.02	27.36	26.69	26.02	25.34	24.65	26.39	25.28	24.16	23.06	21.95	
491'400 - 492'599	40'950 - 41'049.95	227.50 228.05	30.62	27.03	25.91	24.79	23.69	22.58	21.48	28.04	27.38	26.72	26.05	25.37	24.68	26.42	25.30	24.19	23.09	21.98	
492'600 - 493'799	41'050 - 41'149.95	228.06 228.60	30.64	27.05	25.93	24.82	23.72	22.61	21.51	28.06	27.40	26.74	26.07	25.39	24.71	26.44	25.33	24.22	23.12	22.01	
493'800 - 494'999	41'150 - 41'249.95	228.61 229.16	30.66	27.07	25.96	24.85	23.75	22.65	21.55	28.08	27.42	26.76	26.09	25.42	24.73	26.46	25.35	24.25	23.15	22.05	
495'000 - 496'199	41'250 - 41'349.95	229.17 229.71	30.68	27.09	25.98	24.88	23.78	22.68	21.58	28.09	27.44	26.78	26.11	25.44	24.76	26.49	25.38	24.28	23.18	22.08	
496'200 - 497'399	41'350 - 41'449.95	229.72 230.27	30.70	27.11	26.01	24.90	23.80	22.71	21.61	28.11	27.46	26.80	26.14	25.47	24.79	26.51	25.40	24.30	23.21	22.11	
497'400 - 498'599	41'450 - 41'549.95	230.28 230.82	30.72	27.13	26.03	24.93	23.83	22.74	21.65	28.13	27.48	26.82	26.16	25.49	24.81	26.53	25.43	24.33	23.24	22.15	
498'600 - 499'799	41'550 - 41'649.95	230.83 231.38	30.74	27.15	26.06	24.96	23.86	22.77	21.68	28.15	27.50	26.84	26.18	25.51	24.84	26.56	25.46	24.36	23.27	22.18	
499'800 - 500'999	41'650 - 41'749.95	231.39 231.93	30.76	27.17	26.08	24.98	23.89	22.80	21.72	28.16	27.51	26.86	26.20	25.54	24.87	26.58	25.48	24.38	23.30	22.21	
501'000 - 502'199	41'750 - 41'849.95	231.94 232.49	30.78	27.20	26.10	25.01	23.92	22.83	21.75	28.18	27.53	26.88	26.23	25.56	24.89	26.60	25.51	24.41	23.33	22.24	
502'200 - 503'399	41'850 - 41'949.95	232.50 233.05	30.80	27.22	26.13	25.03	23.95	22.87	21.78	28.20	27.55	26.90	26.25	25.59	24.92	26.62	25.53	24.44	23.36	22.28	
503'400 - 504'599	41'950 - 42'049.95	233.06 233.60	30.82	27.24	26.15	25.06	23.97	22.89	21.82	28.21	27.57	26.92	26.27	25.61	24.94	26.64	25.56	24.47	23.39	22.31	
504'600 - 505'799	42'050 - 42'149.95	233.61 234.16	30.84	27.26	26.17	25.09	24.00	22.93	21.85	28.23	27.59	26.94	26.29	25.63	24.97	26.67	25.58	24.49	23.42	22.34	
505'800 - 506'999	42'150 - 42'249.95	234.17 234.71	30.86	27.28	26.20	25.11	24.03	22.96	21.88	28.25	27.61	26.96	26.31	25.66	24.99	26.69	25.61	24.52	23.45	22.37	
507'000 - 508'199	42'250 - 42'349.95	234.72 235.27	30.87	27.30	26.22	25.14	24.06	22.98	21.91	28.26	27.63	26.98	26.33	25.68	25.02	26.71	25.63	24.55	23.47	22.40	
508'200 - 509'399	42'350 - 42'449.95	235.28 235.82	30.89	27.32	26.24	25.16	24.08	23.02	21.95	28.28	27.64	27.00	26.36	25.70	25.04	26.73	25.65	24.58	23.50	22.43	
509'400 - 510'599	42'450 - 42'549.95	235.83 236.38	30.91	27.34	26.26	25.19	24.11	23.04	21.98	28.30	27.66	27.02	26.38	25.73	25.07	26.75	25.68	24.60	23.53	22.46	
510'600 - 511'799	42'550 - 42'649.95	236.39 236.93	30.93	27.36	26.29	25.21	24.14	23.07	22.01	28.31	27.68	27.04	26.40	25.75	25.09	26.78	25.70	24.63	23.56	22.50	
511'800 - 512'999	42'650 -																				

TRANCHES BAREMES IMPOTS A LA SOURCE 2025						TAUX BAREMES IMPOTS A LA SOURCE 2025																		
Année fr.	Mois fr.	A l'heure fr.	A0	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H1	H2	H3	H4	H5				
			Seul	Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent						Famille monoparentale									
			%	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %				
513'000 - 514'199	42'750 - 42'849.95	237.50 238.05	30.97	27.40	26.33	25.26	24.19	23.13	22.07	28.35	27.72	27.08	26.44	25.79	25.14	26.82	25.75	24.68	23.62	22.56				
514'200 - 515'399	42'850 - 42'949.95	238.06 238.60	30.99	27.42	26.35	25.29	24.22	23.16	22.11	28.36	27.73	27.10	26.46	25.82	25.17	26.84	25.77	24.71	23.64	22.59				
515'400 - 516'599	42'950 - 43'049.95	238.61 239.16	31.01	27.44	26.38	25.31	24.25	23.19	22.14	28.38	27.75	27.12	26.48	25.84	25.19	26.86	25.80	24.74	23.67	22.62				
516'600 - 517'799	43'050 - 43'149.95	239.17 239.71	31.02	27.46	26.40	25.34	24.28	23.22	22.17	28.39	27.77	27.14	26.50	25.86	25.22	26.88	25.82	24.76	23.70	22.65				
517'800 - 518'999	43'150 - 43'249.95	239.72 240.27	31.04	27.48	26.42	25.36	24.30	23.25	22.20	28.41	27.79	27.16	26.53	25.89	25.24	26.90	25.85	24.79	23.73	22.68				
519'000 - 520'199	43'250 - 43'349.95	240.28 240.82	31.06	27.50	26.44	25.39	24.33	23.28	22.23	28.43	27.81	27.18	26.55	25.91	25.27	26.93	25.87	24.81	23.76	22.71				
520'200 - 521'399	43'350 - 43'449.95	240.83 241.38	31.08	27.52	26.47	25.41	24.36	23.31	22.26	28.44	27.82													

TRANCHES BAREMES IMPOTS A LA SOURCE 2025					TAUX BAREMES IMPOTS A LA SOURCE 2025																
Année fr.	Mois fr.	A l'heure fr.	A0	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H1	H2	H3	H4	H5	
			Seul	Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent					Famille monoparentale							
			%	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	
570'600 - 571'799	47'550 - 47'649.95	264.17 264.71	31.77	28.27	27.30	26.34	25.38	24.42	23.46	29.06	28.49	27.93	27.36	26.78	26.21	27.74	26.78	25.82	24.86	23.90	
571'800 - 572'999	47'650 - 47'749.95	264.72 265.27	31.79	28.28	27.32	26.36	25.40	24.45	23.49	29.07	28.51	27.95	27.38	26.80	26.23	27.76	26.80	25.84	24.88	23.92	
573'000 - 574'199	47'750 - 47'849.95	265.28 265.82	31.80	28.30	27.34	26.38	25.43	24.47	23.51	29.08	28.52	27.96	27.39	26.82	26.25	27.78	26.82	25.86	24.90	23.95	
574'200 - 575'399	47'850 - 47'949.95	265.83 266.38	31.82	28.31	27.36	26.40	25.45	24.49	23.54	29.10	28.54	27.98	27.41	26.84	26.27	27.79	26.84	25.88	24.93	23.97	
575'400 - 576'599	47'950 - 48'049.95	266.39 266.93	31.83	28.33	27.38	26.42	25.47	24.52	23.56	29.11	28.55	27.99	27.43	26.86	26.29	27.81	26.86	25.91	24.95	24.00	
576'600 - 577'799	48'050 - 48'149.95	266.94 267.49	31.85	28.35	27.39	26.44	25.49	24.54	23.59	29.12	28.57	28.01	27.44	26.88	26.30	27.83	26.88	25.93	24.97	24.02	
577'800 - 578'999	48'150 - 48'249.95	267.50 268.05	31.86	28.36	27.41	26.46	25.51	24.56													

TRANCHES BAREMES IMPOTS A LA SOURCE 2025						TAUX BAREMES IMPOTS A LA SOURCE 2025																
Année fr.	Mois fr.	A l'heure fr.	A0	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H1	H2	H3	H4	H5		
			Seul	Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent						Famille monoparentale							
			%	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %		
676'200 - 678'599	56'350 - 56'549.95	313.06 314.16	32.90	29.49	28.67	27.85	27.04	26.23	25.42	30.21	29.70	29.20	28.69	28.20	27.71	29.04	28.23	27.41	26.60	25.79		
678'600 - 680'999	56'550 - 56'749.95	314.17 315.27	32.92	29.51	28.70	27.88	27.07	26.27	25.46	30.23	29.73	29.22	28.72	28.22	27.74	29.07	28.25	27.44	26.63	25.83		
681'000 - 683'399	56'750 - 56'949.95	315.28 316.38	32.94	29.54	28.72	27.91	27.10	26.30	25.50	30.25	29.75	29.25	28.75	28.25	27.77	29.09	28.28	27.47	26.67	25.86		
683'400 - 685'799	56'950 - 57'149.95	316.39 317.49	32.96	29.56	28.75	27.94	27.14	26.34	25.53	30.28	29.78	29.28	28.78	28.28	27.80	29.12	28.31	27.50	26.70	25.90		
685'800 - 688'199	57'150 - 57'349.95	317.50 318.60	32.98	29.59	28.78	27.97	27.17	26.37	25.57	30.30	29.81	29.31	28.80	28.30	27.83	29.14	28.34	27.53	26.73	25.93		
688'200 - 690'599	57'350 - 57'549.95	318.61 319.71	33.00	29.61	28.80	28.00	27.20	26.40	25.60	30.32	29.83	29.33	28.83	28.33	27.85	29.17	28.37	27.56	26.76	25.97		
690'600 - 692'999	57'550 - 57'749.95	319.72 320.82	33.02	29.64	28.83	28.03	2															

TRANCHES BAREMES IMPOTS A LA SOURCE 2025						TAUX BAREMES IMPOTS A LA SOURCE 2025																		
Année fr.	Mois fr.	A l'heure fr.	A0	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H1	H2	H3	H4	H5				
			Seul	Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent					Famille monoparentale										
			%	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %				
791'400 - 793'799	65'950 - 66'149.95	366.39 367.49	33.81	30.64	29.92	29.19	28.46	27.74	27.01	31.21	30.78	30.35	29.93	29.50	29.06	30.25	29.52	28.79	28.07	27.34				
793'800 - 796'199	66'150 - 66'349.95	367.50 368.60	33.83	30.66	29.94	29.22	28.49	27.77	27.04	31.22	30.80	30.38	29.95	29.52	29.09	30.27	29.55	28.82	28.10	27.37				
796'200 - 798'599	66'350 - 66'549.95	368.61 369.71	33.84	30.69	29.96	29.24	28.52	27.80	27.07	31.24	30.82	30.40	29.97	29.54	29.11	30.29	29.57	28.85	28.13	27.40				
798'600 - 800'999	66'550 - 66'749.95	369.72 370.82	33.86	30.71	29.99	29.27	28.55	27.83	27.11	31.26	30.84	30.42	29.99	29.57	29.14	30.31	29.59	28.87	28.15	27.43				
801'000 - 803'399	66'750 - 66'949.95	370.83 371.93	33.88	30.73	30.01	29.29	28.57	27.85	27.14	31.28	30.86	30.44	30.01	29.59	29.16	30.34	29.62	28.90	28.18	27.46				
803'400 - 805'799	66'950 - 67'149.95	371.94 373.05	33.90	30.75	30.03	29.32	28.60	27.88	27.17	31.29	30.88	30.46	30.04	29.61	29.19	30.36	29.64	28.93	28.21	27.49				
805'800 - 808'199	67'150 - 67'349.95	373.06 374.16	33.91	30.77	30.05	29.34	28.63	27.91	27.20	31.31	30.90													

TRANCHES BAREMES IMPOTS A LA SOURCE 2025					TAUX BAREMES IMPOTS A LA SOURCE 2025																
Année fr.	Mois fr.	A l'heure fr.	A0	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H1	H2	H3	H4	H5	
			Seul	Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent					Famille monoparentale							
			%	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	
906'600 - 908'999	75'550 - 75'749.95	419.72 420.82	34.54	31.52	30.88	30.25	29.62	28.98	28.35	31.99	31.60	31.23	30.86	30.49	30.12	31.17	30.54	29.90	29.27	28.64	
909'000 - 911'399	75'750 - 75'949.95	420.83 421.93	34.56	31.54	30.91	30.28	29.64	29.01	28.38	32.01	31.62	31.26	30.89	30.52	30.15	31.20	30.56	29.93	29.30	28.67	
911'400 - 913'799	75'950 - 76'149.95	421.94 423.05	34.57	31.56	30.93	30.30	29.67	29.04	28.41	32.04	31.65	31.28	30.91	30.54	30.17	31.22	30.59	29.96	29.33	28.69	
913'800 - 916'199	76'150 - 76'349.95	423.06 424.16	34.59	31.59	30.96	30.33	29.70	29.07	28.44	32.06	31.67	31.30	30.93	30.57	30.20	31.24	30.61	29.98	29.35	28.72	
916'200 - 918'599	76'350 - 76'549.95	424.17 425.27	34.61	31.61	30.98	30.35	29.72	29.10	28.47	32.08	31.70	31.32	30.96	30.59	30.22	31.27	30.64	30.01	29.38	28.75	
918'600 - 920'999	76'550 - 76'749.95	425.28 426.38	34.62	31.63	31.00	30.38	29.75	29.13	28.50	32.11	31.72	31.35	30.98	30.62	30.25	31.29	30.66	30.04	29.41	28.78	
921'000 - 923'399	76'750 - 76'949.95	426.39 427.49	34.64	31.65	31.03	30.40	29.78	29.15													

TRANCHES BAREMES IMPOTS A LA SOURCE 2025					TAUX BAREMES IMPOTS A LA SOURCE 2025																
Année fr.	Mois fr.	A l'heure fr.	A0	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H1	H2	H3	H4	H5	
			Seul	Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent					Famille monoparentale							
			%	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	
1'021'800 - 1'024'199	85'150 - 85'349.95	473.06 474.16	35.23	32.57	31.99	31.40	30.82	30.23	29.67	33.01	32.67	32.32	31.98	31.64	31.29	32.25	31.67	31.08	30.50	29.92	
1'024'200 - 1'026'599	85'350 - 85'549.95	474.17 475.27	35.24	32.59	32.01	31.43	30.84	30.26	29.69	33.03	32.69	32.34	32.00	31.66	31.31	32.27	31.69	31.11	30.53	29.94	
1'026'600 - 1'028'999	85'550 - 85'749.95	475.28 476.38	35.25	32.61	32.03	31.45	30.87	30.29	29.71	33.04	32.71	32.37	32.02	31.68	31.34	32.29	31.71	31.13	30.55	29.97	
1'029'000 - 1'031'399	85'750 - 85'949.95	476.39 477.49	35.26	32.63	32.05	31.47	30.89	30.31	29.74	33.06	32.73	32.39	32.05	31.70	31.36	32.32	31.74	31.16	30.58	30.00	
1'031'400 - 1'033'799	85'950 - 86'149.95	477.50 478.60	35.28	32.65	32.07	31.49	30.92	30.34	29.76	33.08	32.75	32.41	32.07	31.73	31.38	32.34	31.76	31.18	30.60	30.02	
1'033'800 - 1'036'199	86'150 - 86'349.95	478.61 479.71	35.29	32.67	32.10	31.52	30.94	30.36	29.79	33.09	32.76	32.43	32.09	31.75	31.41	32.36	31.78	31.20	30.63	30.05	
1'036'200 - 1'038'599	86'350 - 86'549.95	479.72 480.82	35.30	32.69	32.12	31.54	30.97	30.39	29.81	33.11	32.78	32.45	32.11	31.77	31.43	32.38	31.80	31.23	30.65	30.08	
1'038'600 - 1'040'999	86'550 - 86'749.95	480.83 481.93	35.31	32.71	32.14	31.56	30.99	30.41	29.84	33.12	32.80	32.47	32.13	31.79	31.45	32.40	31.83	31.25	30.68	30.10	
1'041'000 - 1'043'399	86'750 - 86'949.95	481.94 483.05	35.33	32.73	32.16	31.59	31.01	30.44	29.87	33.14	32.81	32.49	32.15	31.81	31.47	32.42	31.85	31.27	30.70	30.13	
1'043'400 - 1'045'799	86'950 - 87'149.95	483.06 484.16	35.34	32.75	32.18	31.61	31.04	30.46	29.89	33.15	32.83	32.51	32.17	31.83	31.50	32.44	31.87	31.30	30.72	30.15	
1'045'800 - 1'048'199	87'150 - 87'349.95	484.17 485.27	35.35	32.77	32.20	31.63	31.06	30.49	29.92	33.17	32.85	32.52	32.19	31.86	31.52	32.46	31.89	31.32	30.75	30.18	
1'048'200 - 1'050'599	87'350 - 87'549.95	485.28 486.38	35.36	32.79	32.22	31.65	31.08	30.52	29.95	33.18	32.86	32.54	32.21	31.88	31.54	32.48	31.91	31.34	30.77	30.21	
1'050'600 - 1'052'999	87'550 - 87'749.95	486.39 487.49	35.37	32.81	32.24	31.68	31.11	30.54	29.97	33.20	32.88	32.56	32.23	31.90	31.56	32.50	31.93	31.37	30.80	30.23	
1'053'000 - 1'055'399	87'750 - 87'949.95	487.50 488.60	35.39	32.83	32.26	31.70	31.13	30.56	30.00	33.21	32.89	32.57	32.25	31.92	31.59	32.52	31.96	31.39	30.82	30.26	
1'055'400 - 1'057'799	87'950 - 88'149.95	488.61 489.71	35.40	32.85	32.29	31.72	31.15	30.59	30.02	33.23	32.91	32.59	32.27	31.94	31.61	32.54	31.98	31.41	30.85	30.28	
1'057'800 - 1'060'199	88'150 - 88'349.95	489.72 490.82	35.41	32.87	32.31	31.74	31.18	30.61	30.05	33.24	32.92	32.61	32.29	31.96	31.63	32.56	32.00	31.43	30.87	30.31	
1'060'200 - 1'062'599	88'350 - 88'549.95	490.83 491.93	35.42	32.89	32.33	31.76	31.20	30.64	30.07	33.26	32.94	32.62	32.30	31.98	31.65	32.58	32.02	31.46	30.89	30.33	
1'062'600 - 1'064'999	88'550 - 88'749.95	491.94 493.05	35.43	32.91	32.35	31.79	31.22	30.66	30.10	33.27	32.96	32.64	32.32	32.00	31.67	32.60	32.04	31.48	30.92	30.36	
1'065'000 - 1'067'399	88'750 - 88'949.95	493.06 494.16	35.45	32.93	32.37	31.81	31.25	30.69	30.13	33.29	32.97	32.65	32.34	32.02	31.70	32.62	32.06	31.50	30.94	30.38	
1'067'400 - 1'069'799	88'950 - 89'149.95	494.17 495.27	35.46	32.95	32.39	31.83	31.27	30.71	30.15	33.30	32.99	32.67	32.35	32.03	31.71	32.64	32.08	31.52	30.96	30.40	
1'069'800 - 1'072'199	89'150 - 89'349.95	495.28 496.38	35.47	32.96	32.41	31.85	31.29	30.73	30.18	33.31	33.00	32.69	32.37	32.05	31.73	32.66	32.10	31.55	30.99	30.43	
1'072'200 - 1'074'599	89'350 - 89'549.95	496.39 497.49	35.48	32.98	32.43	31.87	31.31	30.76	30.20	33.33	33.02	32.70	32.39	32.07	31.75	32.68	32.12	31.57	31.01	30.45	
1'074'600 - 1'076'999	89'550 - 89'749.95	497.50 498.60	35.49	32.99	32.45	31.89	31.34	30.78	30.23	33.34	33.03	32.72	32.40	32.09	31.77	32.70	32.14	31.59	31.03	30.48	
1'077'000 - 1'079'399	89'750 - 89'949.95	498.61 499.71	35.50	33.01	32.47	31.91	31.36	30.80	30.25	33.36	33.05	32.73	32.42	32.10	31.79	32.71	32.17	31.61	31.06	30.50	
1'079'400 - 1'081'799	89'950 - 90'149.95	499.72 500.82	35.51	33.03	32.48	31.93	31.38	30.83	30.28	33.37	33.06	32.75	32.44	32.12	31.81	32.73	32.19	31.63	31.08	30.53	
1'081'800 - 1'084'199	90'150 - 90'349.95	500.83 501.93	35.53	33.04	32.50	31.96	31.40	30.85	30.30	33.39	33.08	32.76	32.45	32.14	31.82	32.75	32.20	31.65	31.10	30.55	
1'084'200 - 1'086'599	90'350 - 90'549.95	501.94 503.05	35.54	33.06	32.52	31.98	31.43	30.87	30.32	33.40	33.09	32.78	32.47	32.16	31.84	32.76	32.22	31.68	31.13	30.57	
1'086'600 - 1'088'999	90'550 - 90'749.95	503.06 504.16	35.55	33.07	32.53	31.99	31.45	30.90	30.35	33.41	33.11	32.80	32.48	32.17	31.86	32.78	32.24	31.70	31.15	30.60	
1'089'000 - 1'091'399	90'750 - 90'949.95	504.17 505.27	35.56	33.09	32.55	32.01	31.47	30.92	30.37	33.43	33.12	32.81	32.50	32.19	31.88	32.79	32.25	31.72	31.17	30.62	
1'091'400 - 1'093'799	90'950 - 91'149.95	505.28 506.38	35.57	33.10	32.57	32.03	31.49	30.94	30.40	33.44	33.14	32.83	32.52	32.21	31.90	32.81	32.27	31.73	31.19	30.65	
1'093'800 - 1'096'199	91'150 - 91'349.95	506.39 507.49	35.58	33.12	32.58	32.05	31.51	30.97	30.42	33.46	33.15	32.84	32.53	32.22	31.91	32.82	32.29	31.75	31.22	30.67	
1'096'200 - 1'098'599	91'350 - 91'549.95	507.50 508.60	35.59	33.13	32.60	32.06	31.53	30.99	30.45	33.47	33.16	32.86	32.55	32.24	31.93	32.84	32.31	31.77	31.24	30.69	
1'098'600 - 1'100'999	91'550 - 91'749.95	508.61 509.71	35.60	33.15	32.61	32.08	31.55	31.01	30.47	33.48	33.18	32.87	32.57	32.26	31.95	32.86	32.32	31.79	31.26	30.72	
1'101'000 - 1'103'399	91'750 - 91'949.95	509.72 510.82	35.61	33.16	32.63	32.10	31.57	31.03	30.49	33.50	33.19	32.89	32.58	32.27	31.96	32.87	32.34	31.81	31.27	30.74	
1'103'400 - 1'105'799	91'950 - 92'149.95	510.83 511.93	35.63	33.18	32.65	32.12	31.58	31.05	30.52	33.51	33.21	32.90	32.60	32.29	31.98	32.89	32.36	31.82	31.29	30.76	
1'105'800 - 1'108'199	92'150 - 92'349.95	511.94 513.05	35.64	33.19	32.66	32.13	31.60	31.07	30.54	33.52	33.22	32.92	32.61	32.31	32.00	32.90	32.37	31.84	31.31	30.78	
1'108'200 - 1'110'599	92'350 - 92'549.95	513.06 514.16	35.65	33.21																	

TRANCHES BAREMES IMPOTS A LA SOURCE 2025						TAUX BAREMES IMPOTS A LA SOURCE 2025																
Année fr.	Mois fr.	A l'heure fr.	A0	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H1	H2	H3	H4	H5		
			Seul	Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent						Famille monoparentale							
			%	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %		
1'137'000 - 1'139'399	94'750 - 94'949.95	526.39 527.49	35.77	33.38	32.86	32.35	31.83	31.32	30.80	33.70	33.40	33.11	32.81	32.51	32.22	33.09	32.58	32.06	31.55	31.03		
1'139'400 - 1'141'799	94'950 - 95'149.95	527.50 528.60	35.78	33.39	32.88	32.36	31.85	31.34	30.82	33.71	33.41	33.12	32.83	32.53	32.23	33.11	32.60	32.08	31.57	31.05		
1'141'800 - 1'144'199	95'150 - 95'349.95	528.61 529.71	35.79	33.41	32.89	32.38	31.87	31.35	30.84	33.72	33.43	33.13	32.84	32.54	32.25	33.12	32.61	32.10	31.59	31.07		
1'144'200 - 1'146'599	95'350 - 95'549.95	529.72 530.82	35.80	33.42	32.91	32.39	31.88	31.37	30.86	33.73	33.44	33.15	32.85	32.56	32.26	33.14	32.63	32.11	31.60	31.09		
1'146'600 - 1'148'999	95'550 - 95'749.95	530.83 531.93	35.81	33.43	32.92	32.41	31.90	31.39	30.88	33.75	33.45	33.16	32.87	32.57	32.28	33.15	32.64	32.13	31.62	31.11		
1'149'000 - 1'151'399	95'750 - 95'949.95	531.94 533.05	35.82	33.45	32.94	32.43	31.92	31.41	30.90	33.76	33.47	33.18	32.88	32.59	32.30	33.17	32.66	32.15	31.64	31.13		
1'151'400 - 1'153'799	95'950 - 96'149.95	533.06 534.16	35.83	33.46	32.95	32.44	31.93	31.42	30.92	33.77	33.48	33.19	32.90	32.61	32.31	33.18	32.67	32.16	31.65	31.15		
1'153'800 - 1'156'199	96'150 - 96'349.95	534.17 535.27	35.84	33.47	32.96	32.46	31.95	31.44	30.93	33.78	33.49	33.20	32.91	32.62	32.33	33.19	32.69	32.18	31.67	31.16		
1'156'200 - 1'158'599	96'350 - 96'549.95	535.28 536.38	35.85	33.49	32.98	32.47	31.97	31.46	30.95	33.80	33.51	33.22	32.93	32.64	32.34	33.21	32.70	32.20	31.69	31.18		
1'158'600 - 1'160'999	96'550 - 96'749.95	536.39 537.49	35.86	33.50	32.99	32.49	31.98	31.48	30.97	33.81	33.52	33.23	32.94	32.65	32.36	33.22	32.72	32.21	31.71	31.20		
1'161'000 - 1'163'399	96'750 - 96'949.95	537.50 538.60	35.87	33.51	33.01	32.50	32.00	31.49	30.99	33.82	33.53	33.24	32.96	32.66	32.37	33.24	32.73	32.23	31.72	31.22		
1'163'400 - 1'165'799	96'950 - 97'149.95	538.61 539.71	35.88	33.53	33.02	32.52	32.02	31.51	31.01	33.83	33.55	33.26	32.97	32.68	32.39	33.25	32.75	32.24	31.74	31.24		
1'165'800 - 1'168'199	97'150 - 97'349.95	539.72 540.82	35.89	33.54	33.04	32.53	32.03	31.53	31.03	33.85	33.56	33.27	32.98	32.70	32.41	33.26	32.76	32.26	31.76	31.25		
1'168'200 - 1'170'599	97'350 - 97'549.95	540.83 541.93	35.90	33.55	33.05	32.55	32.05	31.55	31.05	33.86	33.57	33.29	33.00	32.71	32.42	33.28	32.78	32.28	31.77	31.27		
1'170'600 - 1'172'999	97'550 - 97'749.95	541.94 543.05	35.91	33.57	33.07	32.56	32.06	31.56	31.06	33.87	33.58	33.30	33.01	32.72	32.44	33.29	32.79	32.29	31.79	31.29		
1'173'000 - 1'175'399	97'750 - 97'949.95	543.06 544.16	35.92	33.58	33.08	32.58	32.08	31.58	31.08	33.88	33.60	33.31	33.03	32.74	32.45	33.31	32.81	32.31	31.81	31.31		
1'175'400 - 1'177'799	97'950 - 98'149.95	544.17 545.27	35.93	33.59	33.09	32.60	32.10	31.60	31.10	33.89	33.61	33.33	33.04	32.75	32.47	33.32	32.82	32.32	31.82	31.33		
1'177'800 - 1'180'199	98'150 - 98'349.95	545.28 546.38	35.94	33.60	33.11	32.61	32.11	31.62	31.12	33.91	33.62	33.34	33.05	32.77	32.48	33.33	32.83	32.34	31.84	31.34		
1'180'200 - 1'182'599	98'350 - 98'549.95	546.39 547.49	35.95	33.62	33.12	32.63	32.13	31.63	31.14	33.92	33.64	33.35	33.07	32.78	32.50	33.35	32.85	32.35	31.86	31.36		
1'182'600 - 1'184'999	98'550 - 98'749.95	547.50 548.60	35.96	33.63	33.14	32.64	32.15	31.65	31.15	33.93	33.65	33.37	33.08	32.80	32.51	33.36	32.86	32.37	31.87	31.38		
1'185'000 - 1'187'399	98'750 - 98'949.95	548.61 549.71	35.97	33.64	33.15	32.66	32.16	31.67	31.17	33.94	33.66	33.38	33.10	32.81	32.53	33.37	32.88	32.38	31.89	31.40		
1'187'400 - 1'189'799	98'950 - 99'149.95	549.72 550.82	35.98	33.66	33.16	32.67	32.18	31.68	31.19	33.95	33.67	33.39	33.11	32.83	32.54	33.39	32.89	32.40	31.91	31.41		
1'189'800 - 1'192'199	99'150 - 99'349.95	550.83 551.93	35.99	33.67	33.18	32.68	32.19	31.70	31.21	33.97	33.68	33.40	33.12	32.84	32.56	33.40	32.91	32.41	31.92	31.43		
1'192'200 - 1'194'599	99'350 - 99'549.95	551.94 553.05	36.00	33.68	33.19	32.70	32.21	31.72	31.23	33.98	33.70	33.42	33.14	32.85	32.57	33.41	32.92	32.43	31.94	31.45		
1'194'600 - 1'196'999	99'550 - 99'749.95	553.06 554.16	36.01	33.69	33.20	32.71	32.22	31.73	31.24	33.99	33.71	33.43	33.15	32.87	32.59	33.42	32.93	32.44	31.95	31.46		
1'197'000 - 1'199'399	99'750 - 99'949.95	554.17 555.27	36.02	33.71	33.22	32.73	32.24	31.75	31.26	34.00	33.72	33.44	33.16	32.88	32.60	33.44	32.95	32.46	31.97	31.48		
1'199'400 - 1'201'799	99'950 - 100'149.95	555.28 556.38	36.02	33.72	33.23	32.74	32.25	31.77	31.28	34.01	33.73	33.46	33.18	32.90	32.62	33.45	32.96	32.48	31.99	31.50		
1'201'800 - 1'204'199	100'150 - 100'349.95	556.39 557.49	36.03	33.73	33.24	32.76	32.27	31.78	31.30	34.02	33.75	33.47	33.19	32.91	32.63	33.46	32.98	32.49	32.00	31.52		
1'204'200 - 1'206'599	100'350 - 100'549.95	557.50 558.60	36.04	33.74	33.26	32.77	32.28	31.80	31.31	34.03	33.76	33.48	33.20	32.92	32.64	33.48	32.99	32.50	32.02	31.53		
1'206'600 - 1'208'999	100'550 - 100'749.95	558.61 559.71	36.05	33.76	33.27	32.79	32.30	31.81	31.33	34.05	33.77	33.49	33.22	32.94	32.66	33.49	33.00	32.52	32.03	31.55		
1'209'000 - 1'211'399	100'750 - 100'949.95	559.72 560.82	36.06	33.77	33.28	32.80	32.32	31.83	31.35	34.06	33.78	33.51	33.23	32.95	32.67	33.50	33.02	32.53	32.05	31.57		
1'211'400 - 1'213'799	100'950 - 101'149.95	560.83 561.93	36.07	33.78	33.30	32.81	32.33	31.85	31.36	34.07	33.79	33.52	33.24	32.97	32.69	33.52	33.03	32.55	32.07	31.58		
1'213'800 - 1'216'199	101'150 - 101'349.95	561.94 563.05	36.08	33.79	33.31	32.83	32.35	31.86	31.38	34.08	33.81	33.53	33.26	32.98	32.70	33.53	33.05	32.56	32.08	31.60		
1'216'200 - 1'218'599	101'350 - 101'549.95	563.06 564.16	36.09	33.81	33.32	32.84	32.36	31.88	31.40	34.09	33.82	33.54	33.27	32.99	32.72	33.54	33.06	32.58	32.10	31.62		
1'218'600 - 1'220'999	101'550 - 101'749.95	564.17 565.27	36.10	33.82	33.34	32.86	32.38	31.90	31.41	34.10	33.83	33.56	33.28	33.01	32.73	33.55	33.07	32.59	32.11	31.63		
1'221'000 - 1'223'399	101'750 - 101'949.95	565.28 566.38	36.11	33.83	33.35	32.87	32.39	31.91	31.43	34.11	33.84	33.57	33.29	33.02	32.74	33.57	33.09	32.61	32.13	31.65		
1'223'400 - 1'225'799	101'950 - 102'149.95	566.39 5																				

TRANCHES BAREMES IMPOTS A LA SOURCE 2025					TAUX BAREMES IMPOTS A LA SOURCE 2025																
Année fr.	Mois fr.	A l'heure fr.	A0	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H1	H2	H3	H4	H5	
			Seul	Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent					Famille monoparentale							
			%	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	
1'252'200 - 1'254'599	104'350 - 104'549.95	579.72	580.82	36.22	33.98	33.51	33.05	32.58	32.11	31.64	34.26	33.99	33.72	33.46	33.19	32.92	33.73	33.26	32.79	32.32	31.86
1'254'600 - 1'256'999	104'550 - 104'749.95	580.83	581.93	36.23	33.99	33.53	33.06	32.59	32.13	31.66	34.27	34.00	33.74	33.47	33.20	32.94	33.74	33.27	32.80	32.34	31.87
1'257'000 - 1'259'399	104'750 - 104'949.95	581.94	583.05	36.23	34.00	33.54	33.07	32.61	32.14	31.68	34.28	34.01	33.75	33.48	33.22	32.95	33.75	33.28	32.82	32.35	31.89
1'259'400 - 1'261'799	104'950 - 105'149.95	583.06	584.16	36.24	34.02	33.55	33.09	32.62	32.16	31.69	34.29	34.02	33.76	33.49	33.23	32.96	33.76	33.30	32.83	32.37	31.90
1'261'800 - 1'264'199	105'150 - 105'349.95	584.17	585.27	36.25	34.03	33.56	33.10	32.64	32.17	31.71	34.30	34.03	33.77	33.51	33.24	32.98	33.77	33.31	32.85	32.38	31.92
1'264'200 - 1'266'599	105'350 - 105'549.95	585.28	586.38	36.26	34.04	33.58	33.11	32.65	32.19	31.72	34.31	34.05	33.78	33.52	33.25	32.99	33.78	33.32	32.86	32.39	31.93
1'266'600 - 1'268'999	105'550 - 105'749.95	586.39	587.49	36.27	34.05	33.59	33.13	32.66	32.20	31.74	34.32	34.06	33.79	33.53	33.27	33.00	33.80	33.33	32.87	32.41	31.95
1'269'000 - 1'271'399	105'750 - 105'949.95	587.50	588.60	36.28	34.06	33.60	33.14	32.68	32.22	31.75	34.33	34.07	33.81	33.54	33.28	33.02	33.81	33.35	32.89	32.42	31.96
1'271'400 - 1'273'799	105'950 - 106'149.95	588.61	589.71	36.29	34.07	33.61	33.15	32.69	32.23	31.77	34.34	34.08	33.82	33.56	33.29	33.03	33.82	33.36	32.90	32.44	31.98
1'273'800 - 1'276'199	106'150 - 106'349.95	589.72	590.82	36.29	34.08	33.62	33.16	32.70	32.24	31.78	34.35	34.09	33.83	33.57	33.30	33.04	33.83	33.37	32.91	32.45	31.99
1'276'200 - 1'278'599	106'350 - 106'549.95	590.83	591.93	36.30	34.09	33.64	33.18	32.72	32.26	31.80	34.36	34.10	33.84	33.58	33.32	33.05	33.84	33.38	32.92	32.47	32.01
1'278'600 - 1'280'999	106'550 - 106'749.95	591.94	593.05	36.31	34.11	33.65	33.19	32.73	32.27	31.82	34.37	34.11	33.85	33.59	33.33	33.07	33.85	33.40	32.94	32.48	32.02
1'281'000 - 1'283'399	106'750 - 106'949.95	593.06	594.16	36.32	34.12	33.66	33.20	32.74	32.29	31.83	34.38	34.12	33.86	33.60	33.34	33.08	33.87	33.41	32.95	32.49	32.04
1'283'400 - 1'285'799	106'950 - 107'149.95	594.17	595.27	36.33	34.13	33.67	33.21	32.76	32.30	31.85	34.39	34.13	33.87	33.61	33.35	33.09	33.88	33.42	32.96	32.51	32.05
1'285'800 - 1'288'199	107'150 - 107'349.95	595.28	596.38	36.33	34.14	33.68	33.23	32.77	32.32	31.86	34.40	34.14	33.88	33.63	33.37	33.11	33.89	33.43	32.98	32.52	32.07
1'288'200 - 1'290'599	107'350 - 107'549.95	596.39	597.49	36.34	34.15	33.69	33.24	32.79	32.33	31.88	34.41	34.15	33.90	33.64	33.38	33.12	33.90	33.45	32.99	32.54	32.08
1'290'600 - 1'292'999	107'550 - 107'749.95	597.50	598.60	36.35	34.16	33.71	33.25	32.80	32.34	31.89	34.42	34.16	33.91	33.65	33.39	33.13	33.91	33.46	33.00	32.55	32.10
1'293'000 - 1'295'399	107'750 - 107'949.95	598.61	599.71	36.36	34.17	33.72	33.26	32.81	32.36	31.91	34.43	34.17	33.92	33.66	33.40	33.14	33.92	33.47	33.02	32.56	32.11
1'295'400 - 1'297'799	107'950 - 108'149.95	599.72	600.82	36.37	34.18	33.73	33.28	32.83	32.37	31.92	34.44	34.19	33.93	33.67	33.41	33.16	33.93	33.48	33.03	32.58	32.13
1'297'800 - 1'300'199	108'150 - 108'349.95	600.83	601.93	36.37	34.19	33.74	33.29	32.84	32.39	31.94	34.45	34.20	33.94	33.68	33.43	33.17	33.94	33.49	33.04	32.59	32.14
1'300'200 - 1'302'599	108'350 - 108'549.95	601.94	603.05	36.38	34.20	33.75	33.30	32.85	32.40	31.95	34.46	34.21	33.95	33.69	33.44	33.18	33.96	33.50	33.05	32.60	32.15
1'302'600 - 1'304'999	108'550 - 108'749.95	603.06	604.16	36.39	34.21	33.76	33.31	32.86	32.41	31.97	34.47	34.22	33.96	33.71	33.45	33.19	33.97	33.52	33.07	32.62	32.17
1'305'000 - 1'307'399	108'750 - 108'949.95	604.17	605.27	36.40	34.22	33.78	33.33	32.88	32.43	31.98	34.48	34.23	33.97	33.72	33.46	33.21	33.98	33.53	33.08	32.63	32.18
1'307'400 - 1'309'799	108'950 - 109'149.95	605.28	606.38	36.40	34.23	33.79	33.34	32.89	32.44	31.99	34.49	34.24	33.98	33.73	33.47	33.22	33.99	33.54	33.09	32.64	32.20
1'309'800 - 1'312'199	109'150 - 109'349.95	606.39	607.49	36.41	34.24	33.80	33.35	32.90	32.46	32.01	34.50	34.25	33.99	33.74	33.48	33.23	34.00	33.55	33.11	32.66	32.21
1'312'200 - 1'314'599	109'350 - 109'549.95	607.50	608.60	36.42	34.26	33.81	33.36	32.92	32.47	32.02	34.51	34.26	34.00	33.75	33.50	33.24	34.01	33.56	33.12	32.67	32.23
1'314'600 - 1'316'999	109'550 - 109'749.95	608.61	609.71	36.43	34.27	33.82	33.37	32.93	32.48	32.04	34.52	34.27	34.02	33.76	33.51	33.25	34.02	33.58	33.13	32.68	32.24
1'317'000 - 1'319'399	109'750 - 109'949.95	609.72	610.82	36.43	34.28	33.83	33.39	32.94	32.50	32.05	34.53	34.28	34.03	33.77	33.52	33.27	34.03	33.59	33.14	32.70	32.25
1'319'400 - 1'321'799	109'950 - 110'149.95	610.83	611.93	36.44	34.29	33.84	33.40	32.95	32.51	32.07	34.54	34.29	34.04	33.78	33.53	33.28	34.04	33.60	33.16	32.71	32.27
1'321'800 - 1'324'199	110'150 - 110'349.95	611.94	613.05	36.45	34.30	33.85	33.41	32.97	32.52	32.08	34.55	34.30	34.05	33.80	33.54	33.29	34.05	33.61	33.17	32.72	32.28
1'324'200 - 1'326'599	110'350 - 110'549.95	613.06	614.16	36.46	34.31	33.86	33.42	32.98	32.54	32.09	34.56	34.31	34.06	33.81	33.55	33.30	34.06	33.62	33.18	32.74	32.29
1'326'600 - 1'328'999	110'550 - 110'749.95	614.17	615.27	36.46	34.32	33.88	33.43	32.99	32.55	32.11	34.57	34.32	34.07	33.82	33.57	33.31	34.07	33.63	33.19	32.75	32.31
1'329'000 - 1'331'399	110'750 - 110'949.95	615.28	616.38	36.47	34.33	33.89	33.45	33.01	32.56	32.12	34.58	34.33	34.08	33.83	33.58	33.33	34.09	33.65	33.20	32.76	32.32
1'331'400 - 1'333'799	110'950 - 111'149.95	616.39	617.49	36.48	34.34	33.90	33.46	33.02	32.58	32.14	34.59	34.34	34.09	33.84	33.59	33.34	34.10	33.66	33.22	32.78	32.34
1'333'800 - 1'336'199	111'150 - 111'349.95	617.50	618.60	36.49	34.35	33.91	33.47	33.03	32.59	32.15	34.59	34.35	34.10	33.85	33.60	33.35	34.11	33.67	33.23	32.79	32.35
1'336'200 - 1'338'599	111'350 - 111'549.95	618.61	619.71	36.49	34.36	33.92	33.48	33.04	32.60	32.17	34.60	34									

TRANCHES BAREMES IMPOTS A LA SOURCE 2025						TAUX BAREMES IMPOTS A LA SOURCE 2025																			
Année fr.	Mois fr.	A l'heure fr.	A0	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H1	H2	H3	H4	H5					
			Seul	Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent					Famille monoparentale											
			%	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %					
1'367'400 - 1'369'799	113'950 - 114'149.95	633.06 634.16	36.59	34.48	34.06	33.63	33.20	32.77	32.34	34.72	34.48	34.24	34.00	33.75	33.51	34.25	33.82	33.39	32.97	32.54					
1'369'800 - 1'372'199	114'150 - 114'349.95	634.17 635.27	36.60	34.49	34.07	33.64	33.21	32.78	32.36	34.73	34.49	34.25	34.01	33.77	33.52	34.26	33.83	33.41	32.98	32.55					
1'372'200 - 1'374'599	114'350 - 114'549.95	635.28 636.38	36.60	34.50	34.08	33.65	33.22	32.80	32.37	34.74	34.50	34.26	34.02	33.78	33.53	34.27	33.84	33.42	32.99	32.56					
1'374'600 - 1'376'999	114'550 - 114'749.95	636.39 637.49	36.61	34.51	34.09	33.66	33.24	32.81	32.38	34.75	34.51	34.27	34.03	33.79	33.55	34.28	33.85	33.43	33.00	32.58					
1'377'000 - 1'379'399	114'750 - 114'949.95	637.50 638.60	36.62	34.52	34.10	33.67	33.25	32.82	32.40	34.76	34.52	34.28	34.04	33.80	33.56	34.29	33.86	33.44	33.01	32.59					
1'379'400 - 1'381'799	114'950 - 115'149.95	638.61 639.71	36.62	34.53	34.11	33.68	33.26	32.83	32.41	34.77	34.53	34.29	34.05	33.81	33.57	34.30	33.88	33.45	33.03	32.60					
1'381'800 - 1'384'199	115'150 - 115'349.95	639.72 640.82	36.63	34.54	34.12	33.69	33.27	32.85	32.42	34.78	34.54	34.30	34.06	33.82	33.58	34.31	33.89	33.46	33.04	32.61					
1'384'200 - 1'386'599	115'350 - 115'549.95	640.83 641.93	36.64	34.55	34.13	33.70	33.28	32.86	32.44	34.79	34.55	34.31	34.07	33.83	33.59	34.32	33.90	33.47	33.05	32.63					
1'386'600 - 1'388'999	115'550 - 115'749.95	641.94 643.05	36.64	34.56	34.14	33.72	33.29	32.87	32.45	34.79	34.56	34.32	34.08	33.84	33.60	34.33	33.91	33.48	33.06	32.64					
1'389'000 - 1'391'399	115'750 - 115'949.95	643.06 644.16	36.65	34.57	34.15	33.73	33.31	32.88	32.46	34.80	34.57	34.33	34.09	33.85	33.61	34.34	33.92	33.50	33.07	32.65					
1'391'400 - 1'393'799	115'950 - 116'149.95	644.17 645.27	36.66	34.58	34.16	33.74	33.32	32.90	32.48	34.81	34.58	34.34	34.10	33.86	33.62	34.35	33.93	33.51	33.09	32.67					
1'393'800 - 1'396'199	116'150 - 116'349.95	645.28 646.38	36.66	34.59	34.17	33.75	33.33	32.91	32.49	34.82	34.58	34.35	34.11	33.87	33.63	34.36	33.94	33.52	33.10	32.68					
1'396'200 - 1'398'599	116'350 - 116'549.95	646.39 647.49	36.67	34.60	34.18	33.76	33.34	32.92	32.50	34.83	34.59	34.36	34.12	33.88	33.64	34.37	33.95	33.53	33.11	32.69					
1'398'600 - 1'400'999	116'550 - 116'749.95	647.50 648.60	36.68	34.61	34.19	33.77	33.35	32.93	32.51	34.84	34.60	34.37	34.13	33.89	33.65	34.38	33.96	33.54	33.12	32.70					
1'401'000 - 1'403'399	116'750 - 116'949.95	648.61 649.71	36.69	34.62	34.20	33.78	33.36	32.94	32.53	34.85	34.61	34.38	34.14	33.90	33.67	34.39	33.97	33.55	33.13	32.71					
1'403'400 - 1'405'799	116'950 - 117'149.95	649.72 650.82	36.69	34.63	34.21	33.79	33.37	32.96	32.54	34.86	34.62	34.38	34.15	33.91	33.68	34.40	33.98	33.56	33.14	32.73					
1'405'800 - 1'408'199	117'150 - 117'349.95	650.83 651.93	36.70	34.63	34.22	33.80	33.38	32.97	32.55	34.87	34.63	34.39	34.16	33.92	33.69	34.41	33.99	33.57	33.16	32.74					
1'408'200 - 1'410'599	117'350 - 117'549.95	651.94 653.05	36.71	34.64	34.23	33.81	33.40	32.98	32.56	34.88	34.64	34.40	34.17	33.93	33.70	34.42	34.00	33.58	33.17	32.75					
1'410'600 - 1'412'999	117'550 - 117'749.95	653.06 654.16	36.71	34.65	34.24	33.82	33.41	32.99	32.58	34.89	34.65	34.41	34.18	33.94	33.71	34.42	34.01	33.59	33.18	32.76					
1'413'000 - 1'415'399	117'750 - 117'949.95	654.17 655.27	36.72	34.66	34.25	33.83	33.42	33.00	32.59	34.90	34.66	34.42	34.19	33.95	33.72	34.43	34.02	33.61	33.19	32.78					
1'415'400 - 1'417'799	117'950 - 118'149.95	655.28 656.38	36.73	34.67	34.26	33.84	33.43	33.02	32.60	34.91	34.67	34.43	34.20	33.96	33.73	34.44	34.03	33.62	33.20	32.79					
1'417'800 - 1'420'199	118'150 - 118'349.95	656.39 657.49	36.73	34.68	34.27	33.85	33.44	33.03	32.61	34.92	34.68	34.44	34.21	33.97	33.74	34.45	34.04	33.63	33.21	32.80					
1'420'200 - 1'422'599	118'350 - 118'549.95	657.50 658.60	36.74	34.69	34.28	33.86	33.45	33.04	32.63	34.93	34.69	34.45	34.22	33.98	33.75	34.46	34.05	33.64	33.23	32.81					
1'422'600 - 1'424'999	118'550 - 118'749.95	658.61 659.71	36.75	34.70	34.29	33.87	33.46	33.05	32.64	34.94	34.70	34.46	34.23	33.99	33.76	34.47	34.06	33.65	33.24	32.82					
1'425'000 - 1'427'399	118'750 - 118'949.95	659.72 660.82	36.75	34.71	34.30	33.88	33.47	33.06	32.65	34.95	34.71	34.47	34.24	34.00	33.77	34.48	34.07	33.66	33.25	32.84					
1'427'400 - 1'429'799	118'950 - 119'149.95	660.83 661.93	36.76	34.71	34.30	33.89	33.48	33.07	32.66	34.96	34.72	34.48	34.24	34.01	33.78	34.49	34.08	33.67	33.26	32.85					
1'429'800 - 1'432'199	119'150 - 119'349.95	661.94 663.05	36.76	34.72	34.31	33.90	33.49	33.09	32.68	34.97	34.73	34.49	34.25	34.02	33.79	34.50	34.09	33.68	33.27	32.86					
1'432'200 - 1'434'599	119'350 - 119'549.95	663.06 664.16	36.77	34.73	34.32	33.91	33.51	33.10	32.69	34.97	34.74	34.50	34.26	34.03	33.80	34.51	34.10	33.69	33.28	32.87					
1'434'600 - 1'436'999	119'550 - 119'749.95	664.17 665.27	36.78	34.74	34.33	33.92	33.52	33.11	32.70	34.98	34.75	34.51	34.27	34.04	33.81	34.52	34.11	33.70	33.29	32.88					
1'437'000 - 1'439'399	119'750 - 119'949.95	665.28 666.38	36.78	34.75	34.34	33.93	33.53	33.12	32.71	34.99	34.76	34.52	34.28	34.05	33.82	34.53	34.12	33.71	33.30	32.90					
1'439'400 - 1'441'799	119'950 - 120'149.95	666.39 667.49	36.79	34.76	34.35	33.94	33.54	33.13	32.72	35.00	34.77	34.53	34.29	34.06	33.83	34.54	34.13	33.72	33.31	32.91					
1'441'800 - 1'444'199	120'150 - 120'349.95	667.50 668.60	36.80	34.77	34.36	33.96	33.55	33.14	32.74	35.01	34.78	34.54	34.30	34.07	33.84	34.54	34.14	33.73	33.33	32.92					
1'444'200 - 1'446'599	120'350 - 120'549.95	668.61 669.71	36.80	34.78	34.37	33.96	33.56	33.15	32.75	35.02	34.79	34.55	34.31	34.08	33.85	34.55	34.15	33.74	33.34	32.93					
1'446'600 - 1'448'999	120'550 - 120'749.95	669.72 670.82	36.81	34.78	34.38	33.97	33.57	33.16	32.76	35.03	34.79	34.56	34.32	34.09	33.86	34.56	34.16	33.75	33.35	32.94					
1'449'000 - 1'451'399	120'750 - 120'949.95	670.83 671.93	36.82	34.79	34.39	33.98	33.58	33.18	32.77	35.04	34.80	34.57	34.34	34.10	33.87	34.57	34.17	33.76	33.36	32.95					
1'451'400 - 1'453'799	120'950 - 121'149.95	671.94 673.05	36.82	34.80	34.40	33.99	33.59	33.19	32.78	35.05	34.81	34.58	34.35	34.11	33.88	34.58	34.18	33.77	33.37	32.97					
1'453'800 - 1'456'199	121'150'																								

TRANCHES BAREMES IMPOTS A LA SOURCE 2025					TAUX BAREMES IMPOTS A LA SOURCE 2025																
Année fr.	Mois fr.	A l'heure fr.	A0	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H1	H2	H3	H4	H5	
			Seul	Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent					Famille monoparentale							
			%	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	
1'482'600 - 1'484'999	123'550 - 123'749.95	686.39 687.49	36.90	34.93	34.52	34.12	33.73	33.33	32.93	35.16	34.93	34.70	34.48	34.25	34.02	34.71	34.30	33.90	33.51	33.11	
1'485'000 - 1'487'399	123'750 - 123'949.95	687.50 688.60	36.91	34.94	34.53	34.13	33.74	33.34	32.95	35.17	34.94	34.71	34.49	34.26	34.03	34.71	34.31	33.91	33.52	33.12	
1'487'400 - 1'489'799	123'950 - 124'149.95	688.61 689.71	36.91	34.94	34.54	34.14	33.74	33.35	32.96	35.18	34.95	34.72	34.49	34.27	34.04	34.72	34.32	33.92	33.53	33.14	
1'489'800 - 1'492'199	124'150 - 124'349.95	689.72 690.82	36.92	34.95	34.55	34.15	33.76	33.36	32.97	35.19	34.96	34.73	34.50	34.28	34.05	34.73	34.33	33.93	33.54	33.15	
1'492'200 - 1'494'599	124'350 - 124'549.95	690.83 691.93	36.93	34.96	34.56	34.16	33.77	33.37	32.98	35.20	34.97	34.74	34.51	34.29	34.06	34.74	34.34	33.94	33.55	33.16	
1'494'600 - 1'496'999	124'550 - 124'749.95	691.94 693.05	36.93	34.97	34.57	34.17	33.77	33.38	32.99	35.20	34.98	34.75	34.52	34.30	34.07	34.75	34.35	33.95	33.56	33.17	
1'497'000 - 1'499'399	124'750 - 124'949.95	693.06 694.16	36.94	34.98	34.58	34.18	33.78	33.39	33.00	35.21	34.99	34.76	34.53	34.31	34.08	34.76	34.36	33.96	33.57	33.18	
1'499'400 - 1'501'799	124'950 - 125'149.95	694.17 695.27	36.94	34.99	34.59	34.19	33.80	33.40	33.01	35.22	35.00	34.77	34.54	34.32	34.09	34.77	34.37	33.98	33.58	33.19	
1'501'800 - 1'506'599	125'150 - 125'549.95	695.28 697.49	36.95	35.00	34.61	34.21	33.81	33.42	33.03	35.23	35.01	34.78	34.56	34.33	34.10	34.79	34.39	33.99	33.60	33.21	
1'506'600 - 1'511'399	125'550 - 125'949.95	697.50 699.71	36.96	35.02	34.62	34.23	33.83	33.44	33.05	35.25	35.03	34.80	34.58	34.35	34.13	34.80	34.41	34.01	33.62	33.23	
1'511'400 - 1'516'199	125'950 - 126'349.95	699.72 701.93	36.98	35.04	34.64	34.25	33.86	33.46	33.07	35.27	35.04	34.82	34.60	34.37	34.15	34.82	34.43	34.03	33.64	33.25	
1'516'200 - 1'520'999	126'350 - 126'749.95	701.94 704.16	36.99	35.06	34.66	34.27	33.88	33.48	33.10	35.28	35.06	34.84	34.61	34.39	34.17	34.84	34.45	34.05	33.66	33.27	
1'521'000 - 1'525'799	126'750 - 127'149.95	704.17 706.38	37.00	35.07	34.68	34.29	33.90	33.51	33.12	35.30	35.08	34.86	34.63	34.41	34.19	34.86	34.47	34.08	33.68	33.29	
1'525'800 - 1'530'599	127'150 - 127'549.95	706.39 708.60	37.01	35.09	34.70	34.31	33.92	33.53	33.14	35.32	35.10	34.87	34.65	34.43	34.21	34.88	34.49	34.10	33.70	33.31	
1'530'600 - 1'535'399	127'550 - 127'949.95	708.61 710.82	37.02	35.11	34.72	34.33	33.94	33.55	33.16	35.33	35.11	34.89	34.67	34.45	34.23	34.90	34.51	34.12	33.73	33.34	
1'535'400 - 1'540'199	127'950 - 128'349.95	710.83 713.05	37.03	35.13	34.74	34.35	33.96	33.57	33.18	35.35	35.13	34.91	34.69	34.47	34.25	34.91	34.52	34.14	33.75	33.36	
1'540'200 - 1'544'999	128'350 - 128'749.95	713.06 715.27	37.04	35.14	34.76	34.37	33.98	33.60	33.21	35.37	35.15	34.93	34.71	34.49	34.27	34.93	34.54	34.16	33.77	33.38	
1'545'000 - 1'549'799	128'750 - 129'149.95	715.28 717.49	37.05	35.16	34.77	34.39	34.00	33.62	33.23	35.38	35.16	34.94	34.72	34.51	34.29	34.95	34.56	34.18	33.79	33.40	
1'549'800 - 1'554'599	129'150 - 129'549.95	717.50 719.71	37.07	35.18	34.79	34.41	34.02	33.64	33.25	35.40	35.18	34.96	34.74	34.52	34.31	34.97	34.58	34.20	33.81	33.43	
1'554'600 - 1'559'399	129'550 - 129'949.95	719.72 721.93	37.08	35.19	34.81	34.43	34.04	33.66	33.28	35.41	35.20	34.98	34.76	34.54	34.32	34.98	34.60	34.22	33.83	33.45	
1'559'400 - 1'564'199	129'950 - 130'349.95	721.94 724.16	37.09	35.21	34.83	34.45	34.06	33.68	33.30	35.43	35.21	35.00	34.78	34.56	34.34	35.00	34.62	34.24	33.85	33.47	
1'564'200 - 1'568'999	130'350 - 130'749.95	724.17 726.38	37.10	35.23	34.85	34.46	34.08	33.70	33.32	35.44	35.23	35.01	34.80	34.58	34.36	35.02	34.64	34.26	33.87	33.49	
1'569'000 - 1'573'799	130'750 - 131'149.95	726.39 728.60	37.11	35.24	34.86	34.48	34.10	33.72	33.34	35.46	35.24	35.03	34.81	34.60	34.38	35.03	34.65	34.27	33.89	33.52	
1'573'800 - 1'578'599	131'150 - 131'549.95	728.61 730.82	37.12	35.26	34.88	34.50	34.12	33.74	33.37	35.47	35.26	35.05	34.83	34.62	34.40	35.05	34.67	34.29	33.92	33.54	
1'578'600 - 1'583'399	131'550 - 131'949.95	730.83 733.05	37.13	35.28	34.90	34.52	34.14	33.77	33.39	35.49	35.28	35.06	34.85	34.63	34.42	35.07	34.69	34.31	33.94	33.56	
1'583'400 - 1'588'199	131'950 - 132'349.95	733.06 735.27	37.14	35.29	34.92	34.54	34.16	33.79	33.41	35.51	35.29	35.08	34.87	34.65	34.44	35.09	34.71	34.33	33.96	33.58	
1'588'200 - 1'592'999	132'350 - 132'749.95	735.28 737.49	37.15	35.31	34.93	34.56	34.18	33.81	33.43	35.52	35.31	35.10	34.88	34.67	34.46	35.10	34.73	34.35	33.98	33.60	
1'593'000 - 1'597'799	132'750 - 133'149.95	737.50 739.71	37.16	35.32	34.95	34.58	34.20	33.83	33.45	35.54	35.32	35.11	34.90	34.69	34.48	35.12	34.74	34.37	34.00	33.62	
1'597'800 - 1'602'599	133'150 - 133'549.95	739.72 741.93	37.17	35.34	34.97	34.59	34.22	33.85	33.47	35.55	35.34	35.13	34.92	34.71	34.49	35.14	34.76	34.39	34.02	33.64	
1'602'600 - 1'607'399	133'550 - 133'949.95	741.94 744.16	37.18	35.36	34.98	34.61	34.24	33.87	33.50	35.56	35.35	35.14	34.93	34.72	34.51	35.15	34.78	34.41	34.04	33.66	
1'607'400 - 1'612'199	133'950 - 134'349.95	744.17 746.38	37.19	35.37	35.00	34.63	34.26	33.89	33.52	35.58	35.37	35.16	34.95	34.74	34.53	35.17	34.80	34.43	34.06	33.68	
1'612'200 - 1'616'999	134'350 - 134'749.95	746.39 748.60	37.20	35.39	35.02	34.65	34.28	33.91	33.54	35.59	35.39	35.18	34.97	34.76	34.55	35.18	34.81	34.44	34.07	33.71	
1'617'000 - 1'621'799	134'750 - 135'149.95	748.61 750.82	37.21	35.40	35.03	34.67	34.30	33.93	33.56	35.61	35.40	35.19	34.98	34.78	34.57	35.20	34.83	34.46	34.09	33.73	
1'621'800 - 1'626'599	135'150 - 135'549.95	750.83 753.05	37.22	35.42	35.05	34.68	34.32	33.95	33.58	35.62	35.42	35.21	35.00	34.79	34.58	35.22	34.85	34.48	34.11	33.75	
1'626'600 - 1'631'399	135'550 - 135'949.95	753.06 755.27	37.23	35.43	35.07	34.70	34.33	33.97	33.60	35.64	35.43	35.22	35.02	34.81	34.60	35.23	34.87	34.50	34.13	33.77	
1'631'400 - 1'636'199	135'950 - 136'349.95	755.28 757.49	37.24	35.45	35.08	34.72	34.35	33.99	33.62	35.65	35.45	35.24	35.03	34.83	34.62	35.25	34.88	34.52	34.15	33.79	
1'636'20																					

TRANCHES BAREMES IMPOTS A LA SOURCE 2025					TAUX BAREMES IMPOTS A LA SOURCE 2025																			
Année fr.	Mois fr.	A l'heure fr.	A0	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H1	H2	H3	H4	H5				
			Seul	Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent						Famille monoparentale									
			%	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %				
1'693'800 - 1'698'599	141'150 - 141'549.95	784.17 786.38	37.37	35.64	35.29	34.94	34.58	34.23	33.88	35.83	35.63	35.44	35.24	35.04	34.84	35.45	35.09	34.74	34.39	34.04				
1'698'600 - 1'703'399	141'550 - 141'949.95	786.39 788.60	37.38	35.65	35.30	34.95	34.60	34.25	33.90	35.84	35.65	35.45	35.25	35.05	34.85	35.46	35.11	34.76	34.41	34.06				
1'703'400 - 1'708'199	141'950 - 142'349.95	788.61 790.82	37.39	35.67	35.32	34.97	34.62	34.27	33.92	35.86	35.66	35.46	35.27	35.07	34.87	35.48	35.13	34.78	34.43	34.08				
1'708'200 - 1'712'999	142'350 - 142'749.95	790.83 793.05	37.39	35.68	35.33	34.98	34.63	34.28	33.94	35.87	35.67	35.48	35.28	35.08	34.89	35.49	35.14	34.79	34.44	34.09				
1'713'000 - 1'717'799	142'750 - 143'149.95	793.06 795.27	37.40	35.69	35.35	35.00	34.65	34.30	33.95	35.88	35.69	35.49	35.30	35.10	34.90	35.50	35.16	34.81	34.46	34.11				
1'717'800 - 1'722'599	143'150 - 143'549.95	795.28 797.49	37.41	35.71	35.36	35.01	34.67	34.32	33.97	35.90	35.70	35.51	35.31	35.11	34.92	35.52	35.17	34.82	34.48	34.13				
1'722'600 - 1'727'399	143'550 - 143'949.95	797.50 799.71	37.42	35.72	35.38	35.03	34.68	34.34	33.99	35.91	35.71	35.52	35.33	35.13	34.93	35.53	35.19	34.84	34.49	34.15				
1'727'400 - 1'732'199	143'950 - 144'349.95	799.72 801.93	37.43	35.74	35.39	35.05	34.70	34.36	34.01	35.92	35.73	35.53	35.34	35.15	34.95	35.55	35.20	34.86	34.51	34.17				
1'732'200 - 1'736'999	144'350 - 144'749.95	801.94 804.16	37.44	35.75	35.40	35.06	34.72	34.37	34.03	35.93	35.74	35.55	35.35	35.16	34.97	35.56	35.22	34.87	34.53	34.18				
1'737'000 - 1'741'799	144'750 - 145'149.95	804.17 806.38	37.45	35.76	35.42	35.08	34.73	34.39	34.05	35.95	35.75	35.56	35.37	35.18	34.98	35.57	35.23	34.89	34.54	34.20				
1'741'800 - 1'746'599	145'150 - 145'549.95	806.39 808.60	37.46	35.78	35.43	35.09	34.75	34.41	34.06	35.96	35.77	35.58	35.38	35.19	35.00	35.59	35.25	34.90	34.56	34.22				
1'746'600 - 1'751'399	145'550 - 145'949.95	808.61 810.82	37.47	35.79	35.45	35.11	34.76	34.42	34.08	35.97	35.78	35.59	35.40	35.21	35.01	35.60	35.26	34.92	34.58	34.24				
1'751'400 - 1'756'199	145'950 - 146'349.95	810.83 813.05	37.47	35.80	35.46	35.12	34.78	34.44	34.10	35.98	35.79	35.60	35.41	35.22	35.03	35.62	35.28	34.93	34.59	34.25				
1'756'200 - 1'760'999	146'350 - 146'749.95	813.06 815.27	37.48	35.82	35.48	35.14	34.80	34.46	34.12	36.00	35.81	35.62	35.43	35.23	35.04	35.63	35.29	34.95	34.61	34.27				
1'761'000 - 1'765'799	146'750 - 147'149.95	815.28 817.49	37.49	35.83	35.49	35.15	34.81	34.47	34.14	36.01	35.82	35.63	35.44	35.25	35.06	35.64	35.30	34.97	34.63	34.29				
1'765'800 - 1'770'599	147'150 - 147'549.95	817.50 819.71	37.50	35.84	35.50	35.17	34.83	34.49	34.15	36.02	35.83	35.64	35.45	35.26	35.07	35.66	35.32	34.98	34.64	34.31				
1'770'600 - 1'775'399	147'550 - 147'949.95	819.72 821.93	37.51	35.85	35.52	35.18	34.84	34.51	34.17	36.03	35.85	35.66	35.47	35.28	35.09	35.67	35.33	35.00	34.66	34.32				
1'775'400 - 1'780'199	147'950 - 148'349.95	821.94 824.16	37.52	35.87	35.53	35.20	34.86	34.52	34.19	36.05	35.86	35.67	35.48	35.29	35.10	35.68	35.35	35.01	34.68	34.34				
1'780'200 - 1'784'999	148'350 - 148'749.95	824.17 826.38	37.53	35.88	35.55	35.21	34.88	34.54	34.21	36.06	35.87	35.68	35.49	35.31	35.12	35.70	35.36	35.03	34.69	34.36				
1'785'000 - 1'789'799	148'750 - 149'149.95	826.39 828.60	37.53	35.89	35.56	35.22	34.89	34.56	34.22	36.07	35.88	35.70	35.51	35.32	35.13	35.71	35.38	35.04	34.71	34.37				
1'789'800 - 1'794'599	149'150 - 149'549.95	828.61 830.82	37.54	35.91	35.57	35.24	34.91	34.57	34.24	36.08	35.90	35.71	35.52	35.33	35.15	35.72	35.39	35.06	34.72	34.39				
1'794'600 - 1'799'399	149'550 - 149'949.95	830.83 833.05	37.55	35.92	35.59	35.25	34.92	34.59	34.26	36.09	35.91	35.72	35.54	35.35	35.16	35.74	35.40	35.07	34.74	34.41				
1'799'400 - 1'804'199	149'950 - 150'349.95	833.06 835.27	37.56	35.93	35.60	35.27	34.94	34.61	34.27	36.11	35.92	35.73	35.55	35.36	35.18	35.75	35.42	35.09	34.75	34.42				
1'804'200 - 1'808'999	150'350 - 150'749.95	835.28 837.49	37.57	35.94	35.61	35.28	34.95	34.62	34.29	36.12	35.93	35.75	35.56	35.38	35.19	35.76	35.43	35.10	34.77	34.44				
1'809'000 - 1'813'799	150'750 - 151'149.95	837.50 839.71	37.57	35.96	35.63	35.30	34.97	34.64	34.31	36.13	35.94	35.76	35.58	35.39	35.20	35.77	35.45	35.12	34.79	34.46				
1'813'800 - 1'818'599	151'150 - 151'549.95	839.72 841.93	37.58	35.97	35.64	35.31	34.98	34.65	34.32	36.14	35.96	35.77	35.59	35.40	35.22	35.79	35.46	35.13	34.80	34.47				
1'818'600 - 1'823'399	151'550 - 151'949.95	841.94 844.16	37.59	35.98	35.65	35.32	35.00	34.67	34.34	36.15	35.97	35.79	35.60	35.42	35.23	35.80	35.47	35.14	34.82	34.49				
1'823'400 - 1'828'199	151'950 - 152'349.95	844.17 846.38	37.60	35.99	35.67	35.34	35.01	34.68	34.36	36.16	35.98	35.80	35.61	35.43	35.25	35.81	35.49	35.16	34.83	34.51				
1'828'200 - 1'832'999	152'350 - 152'749.95	846.39 848.60	37.61	36.00	35.68	35.35	35.03	34.70	34.37	36.18	35.99	35.81	35.63	35.44	35.26	35.83	35.50	35.17	34.85	34.52				
1'833'000 - 1'837'799	152'750 - 153'149.95	848.61 850.82	37.61	36.02	35.69	35.37	35.04	34.72	34.39	36.19	36.01	35.82	35.64	35.46	35.28	35.84	35.51	35.19	34.86	34.54				
1'837'800 - 1'842'599	153'150 - 153'549.95	850.83 853.05	37.62	36.03	35.70	35.38	35.06	34.73	34.41	36.20	36.02	35.84	35.65	35.47	35.29	35.85	35.53	35.20	34.88	34.55				
1'842'600 - 1'847'399	153'550 - 153'949.95	853.06 855.27	37.63	36.04	35.72	35.39	35.07	34.75	34.42	36.21	36.03	35.85	35.67	35.48	35.30	35.86	35.54	35.22	34.89	34.57				
1'847'400 - 1'852'199	153'950 - 154'349.95	855.28 857.49	37.64	36.05	35.73	35.41	35.08	34.76	34.44	36.22	36.04	35.86	35.68	35.50	35.32	35.88	35.55	35.23	34.91	34.58				
1'852'200 - 1'856'999	154'350 - 154'749.95	857.50 859.71	37.65	36.06	35.74	35.42	35.10	34.78	34.45	36.23	36.05	35.87	35.69	35.51	35.33	35.89	35.57	35.24	34.92	34.60				
1'857'000 - 1'861'799	154'750 - 155'149.95	859.72 861.93	37.65	36.08	35.76	35.43	35.11	34.79	34.47	36.24	36.06	35.88	35.70	35.52	35.34	35.90	35.58	35.26	34.94	34.62				
1'861'800 - 1'866'599	155'150 - 155'549.95	861.94 864.16	37.66	36.09	35.77	35.45	35.13	34.81	34.49	36.25	36.08	35.90	35.72	35.54	35.36	35.91	35.59	35.27	34.95	34.63				
1'866'600 - 1'871'399	155'550 -																							

TRANCHES BAREMES IMPOTS A LA SOURCE 2025					TAUX BAREMES IMPOTS A LA SOURCE 2025																		
Année fr.	Mois fr.	A l'heure fr.	A0	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H1	H2	H3	H4	H5			
			Seul	Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent					Famille monoparentale									
			%	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %			
1'924'200 - 1'928'999	160'350 - 160'749.95	890.83 893.05	37.76	36.23	35.92	35.61	35.31	35.00	34.69	36.39	36.22	36.05	35.87	35.70	35.53	36.06	35.75	35.44	35.14	34.83			
1'929'000 - 1'933'799	160'750 - 161'149.95	893.06 895.27	37.76	36.25	35.94	35.63	35.32	35.01	34.70	36.40	36.23	36.06	35.89	35.71	35.54	36.08	35.77	35.46	35.15	34.84			
1'933'800 - 1'938'599	161'150 - 161'549.95	895.28 897.49	37.77	36.26	35.95	35.64	35.33	35.02	34.71	36.41	36.24	36.07	35.90	35.72	35.55	36.09	35.78	35.47	35.16	34.85			
1'938'600 - 1'943'399	161'550 - 161'949.95	897.50 899.71	37.78	36.27	35.96	35.65	35.34	35.04	34.73	36.42	36.25	36.08	35.91	35.74	35.56	36.10	35.79	35.48	35.18	34.87			
1'943'400 - 1'948'199	161'950 - 162'349.95	899.72 901.93	37.79	36.28	35.97	35.66	35.36	35.05	34.74	36.43	36.26	36.09	35.92	35.75	35.58	36.11	35.80	35.50	35.19	34.88			
1'948'200 - 1'952'999	162'350 - 162'749.95	901.94 904.16	37.79	36.29	35.98	35.68	35.37	35.06	34.76	36.44	36.27	36.10	35.93	35.76	35.59	36.12	35.81	35.51	35.20	34.90			
1'953'000 - 1'957'799	162'750 - 163'149.95	904.17 906.38	37.80	36.30	35.99	35.69	35.38	35.08	34.77	36.45	36.28	36.11	35.94	35.77	35.60	36.13	35.83	35.52	35.22	34.91			
1'957'800 - 1'962'599	163'150 - 163'549.95	906.39 908.60	37.81	36.31	36.01	35.70	35.40	35.09	34.79	36.46	36.29	36.12	35.95	35.78	35.61	36.14	35.84	35.53	35.23	34.92			
1'962'600 - 1'967'399	163'550 - 163'949.95	908.61 910.82	37.81	36.32	36.02	35.71	35.41	35.10	34.80	36.47	36.30	36.14	35.97	35.80	35.63	36.15	35.85	35.55	35.24	34.94			
1'967'400 - 1'972'199	163'950 - 164'349.95	910.83 913.05	37.82	36.33	36.03	35.72	35.42	35.12	34.82	36.48	36.32	36.15	35.98	35.81	35.64	36.16	35.86	35.56	35.26	34.95			
1'972'200 - 1'976'999	164'350 - 164'749.95	913.06 915.27	37.83	36.34	36.04	35.74	35.43	35.13	34.83	36.49	36.33	36.16	35.99	35.82	35.65	36.18	35.87	35.57	35.27	34.97			
1'977'000 - 1'981'799	164'750 - 165'149.95	915.28 917.49	37.83	36.35	36.05	35.75	35.45	35.15	34.84	36.50	36.34	36.17	36.00	35.83	35.66	36.19	35.88	35.58	35.28	34.98			
1'981'800 - 1'986'599	165'150 - 165'549.95	917.50 919.71	37.84	36.36	36.06	35.76	35.46	35.16	34.86	36.51	36.35	36.18	36.01	35.84	35.67	36.20	35.90	35.60	35.29	34.99			
1'986'600 - 1'991'399	165'550 - 165'949.95	919.72 921.93	37.85	36.37	36.07	35.77	35.47	35.17	34.87	36.52	36.36	36.19	36.02	35.85	35.69	36.21	35.91	35.61	35.31	35.01			
1'991'400 - 1'996'199	165'950 - 166'349.95	921.94 924.16	37.85	36.38	36.08	35.78	35.48	35.18	34.89	36.53	36.37	36.20	36.03	35.87	35.70	36.22	35.92	35.62	35.32	35.02			
1'996'200 - 2'000'999	166'350 - 166'749.95	924.17 926.38	37.86	36.39	36.09	35.79	35.50	35.20	34.90	36.54	36.38	36.21	36.04	35.88	35.71	36.23	35.93	35.63	35.33	35.03			
2'001'000 - 2'010'599	166'750 - 167'549.95	926.39 930.82	37.87	36.41	36.11	35.81	35.52	35.22	34.92	36.56	36.39	36.23	36.06	35.89	35.73	36.24	35.95	35.65	35.35	35.05			
2'010'600 - 2'020'199	167'550 - 168'349.95	930.83 935.27	37.88	36.43	36.13	35.84	35.54	35.24	34.95	36.58	36.41	36.25	36.08	35.92	35.75	36.27	35.97	35.67	35.38	35.08			
2'020'200 - 2'029'799	168'350 - 169'149.95	935.28 939.71	37.90	36.45	36.15	35.86	35.56	35.27	34.97	36.59	36.43	36.27	36.10	35.94	35.77	36.29	35.99	35.70	35.40	35.11			
2'029'800 - 2'039'399	169'150 - 169'949.95	939.72 944.16	37.91	36.47	36.17	35.88	35.59	35.29	35.00	36.61	36.45	36.29	36.12	35.96	35.80	36.31	36.01	35.72	35.43	35.13			
2'039'400 - 2'048'999	169'950 - 170'749.95	944.17 948.60	37.92	36.49	36.19	35.90	35.61	35.32	35.03	36.63	36.47	36.31	36.14	35.98	35.82	36.33	36.03	35.74	35.45	35.16			
2'049'000 - 2'058'599	170'750 - 171'549.95	948.61 953.05	37.93	36.51	36.22	35.92	35.63	35.34	35.05	36.65	36.49	36.33	36.17	36.00	35.84	36.35	36.06	35.77	35.47	35.18			
2'058'600 - 2'068'199	171'550 - 172'349.95	953.06 957.49	37.95	36.53	36.24	35.95	35.66	35.37	35.08	36.67	36.51	36.35	36.19	36.02	35.86	36.37	36.08	35.79	35.50	35.21			
2'068'200 - 2'077'799	172'350 - 173'149.95	957.50 961.93	37.96	36.54	36.26	35.97	35.68	35.39	35.10	36.69	36.53	36.37	36.21	36.05	35.89	36.39	36.10	35.81	35.52	35.23			
2'077'800 - 2'087'399	173'150 - 173'949.95	961.94 966.38	37.97	36.56	36.28	35.99	35.70	35.42	35.13	36.70	36.55	36.39	36.23	36.07	35.91	36.41	36.12	35.83	35.55	35.26			
2'087'400 - 2'096'999	173'950 - 174'749.95	966.39 970.82	37.98	36.58	36.30	36.01	35.73	35.44	35.15	36.72	36.56	36.41	36.25	36.09	35.93	36.42	36.14	35.85	35.57	35.28			
2'097'000 - 2'106'599	174'750 - 175'549.95	970.83 975.27	38.00	36.60	36.32	36.03	35.75	35.46	35.18	36.74	36.58	36.42	36.27	36.11	35.95	36.44	36.16	35.88	35.59	35.31			
2'106'600 - 2'116'199	175'550 - 176'349.95	975.28 979.71	38.01	36.62	36.34	36.05	35.77	35.49	35.20	36.76	36.60	36.44	36.29	36.13	35.97	36.46	36.18	35.90	35.61	35.33			
2'116'200 - 2'125'799	176'350 - 177'149.95	979.72 984.16	38.02	36.64	36.35	36.07	35.79	35.51	35.23	36.77	36.62	36.46	36.31	36.15	35.99	36.48	36.20	35.92	35.64	35.36			
2'125'800 - 2'135'399	177'150 - 177'949.95	984.17 988.60	38.03	36.65	36.37	36.09	35.81	35.53	35.25	36.79	36.64	36.48	36.32	36.17	36.01	36.50	36.22	35.94	35.66	35.38			
2'135'400 - 2'144'999	177'950 - 178'749.95	988.61 993.05	38.04	36.67	36.39	36.11	35.84	35.56	35.28	36.81	36.65	36.50	36.34	36.19	36.03	36.52	36.24	35.96	35.68	35.40			
2'145'000 - 2'154'599	178'750 - 179'549.95	993.06 997.49	38.05	36.69	36.41	36.13	35.86	35.58	35.30	36.82	36.67	36.52	36.36	36.21	36.05	36.54	36.26	35.98	35.70	35.43			
2'154'600 - 2'164'199	179'550 - 180'349.95	997.50 1'001.93	38.07	36.71	36.43	36.15	35.88	35.60	35.33	36.84	36.69	36.53	36.38	36.23	36.07	36.56	36.28	36.00	35.73	35.45			
2'164'200 - 2'173'799	180'350 - 181'149.95	1'001.94 1'006.38	38.08	36.72	36.45	36.17	35.90	35.62	35.35	36.86	36.71	36.55	36.40	36.25	36.09	36.57	36.30	36.02	35.75	35.47			
2'173'800 - 2'183'399	181'150 - 181'949.95	1'006.39 1'010.82	38.09	36.74	36.47	36.19	35.92	35.65	35.37	36.87	36.72	36.57	36.42	36.27	36.11	36.59	36.32	36.04	35.77	35.50			
2'183'400 - 2'192'999	181'950 - 182'749.95	1'010.83 1'015.27	38.10	36.76	36.49	36.21	35.94	35.67	35.39	36.89	36.74	36.59	36.44	36.28	36.13	36.61	36.34	36.06	35.79	35.52			
2'193'000 - 2'202'599																							

TRANCHES BAREMES IMPOTS A LA SOURCE 2025				TAUX BAREMES IMPOTS A LA SOURCE 2025																
Année fr.	Mois fr.	A l'heure fr.	A0	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H1	H2	H3	H4	H5
			Seul	Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent					Famille monoparentale						
			%	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %
2'308'200 - 2'317'799	192'350 - 193'149.95	1'068.61 1'073.05	38.24	36.97	36.71	36.45	36.19	35.93	35.68	37.09	36.95	36.80	36.66	36.52	36.37	36.83	36.57	36.31	36.05	35.79
2'317'800 - 2'327'399	193'150 - 193'949.95	1'073.06 1'077.49	38.24	36.98	36.73	36.47	36.21	35.95	35.70	37.10	36.96	36.82	36.68	36.53	36.39	36.84	36.58	36.33	36.07	35.81
2'327'400 - 2'336'999	193'950 - 194'749.95	1'077.50 1'081.93	38.25	37.00	36.74	36.49	36.23	35.97	35.72	37.12	36.98	36.83	36.69	36.55	36.41	36.86	36.60	36.35	36.09	35.83
2'337'000 - 2'346'599	194'750 - 195'549.95	1'081.94 1'086.38	38.26	37.01	36.76	36.50	36.25	35.99	35.74	37.13	36.99	36.85	36.71	36.57	36.43	36.87	36.62	36.36	36.11	35.85
2'346'600 - 2'356'199	195'550 - 196'349.95	1'086.39 1'090.82	38.27	37.03	36.77	36.52	36.27	36.01	35.76	37.14	37.00	36.86	36.72	36.58	36.44	36.89	36.63	36.38	36.13	35.87
2'356'200 - 2'365'799	196'350 - 197'149.95	1'090.83 1'095.27	38.28	37.04	36.79	36.54	36.28	36.03	35.78	37.16	37.02	36.88	36.74	36.60	36.46	36.90	36.65	36.40	36.14	35.89
2'365'800 - 2'375'399	197'150 - 197'949.95	1'095.28 1'099.71	38.29	37.06	36.80	36.55	36.30	36.05	35.80	37.17	37.03	36.90	36.76	36.62	36.48	36.92	36.67	36.41	36.16	35.91
2'375'400 - 2'384'999	197'950 - 198'749.95	1'099.72 1'104.16	38.30	37.07	36.82	36.57	36.32	36.07	35.82	37.19	37.05	36.91	36.77	36.63	36.49	36.93	36.68	36.43	36.18	35.93
2'385'000 - 2'394'599	198'750 - 199'549.95	1'104.17 1'108.60	38.31	37.08	36.83	36.59	36.34	36.09	35.84	37.20	37.06	36.92	36.79	36.65	36.51	36.95	36.70	36.45	36.20	35.95
2'394'600 - 2'404'199	199'550 - 200'349.95	1'108.61 1'113.05	38.32	37.10	36.85	36.60	36.35	36.10	35.85	37.21	37.08	36.94	36.80	36.66	36.53	36.96	36.71	36.46	36.22	35.97
2'404'200 - 2'413'799	200'350 - 201'149.95	1'113.06 1'117.49	38.33	37.11	36.87	36.62	36.37	36.12	35.87	37.23	37.09	36.95	36.82	36.68	36.54	36.98	36.73	36.48	36.23	35.99
2'413'800 - 2'423'399	201'150 - 201'949.95	1'117.50 1'121.93	38.34	37.13	36.88	36.63	36.39	36.14	35.89	37.24	37.10	36.97	36.83	36.70	36.56	36.99	36.74	36.50	36.25	36.00
2'423'400 - 2'432'999	201'950 - 202'749.95	1'121.94 1'126.38	38.35	37.14	36.89	36.65	36.40	36.16	35.91	37.25	37.12	36.98	36.85	36.71	36.58	37.01	36.76	36.51	36.27	36.02
2'433'000 - 2'442'599	202'750 - 203'549.95	1'126.39 1'130.82	38.36	37.15	36.91	36.66	36.42	36.17	35.93	37.27	37.13	37.00	36.86	36.73	36.59	37.02	36.77	36.53	36.29	36.04
2'442'600 - 2'452'199	203'550 - 204'349.95	1'130.83 1'135.27	38.37	37.17	36.92	36.68	36.44	36.19	35.95	37.28	37.15	37.01	36.88	36.74	36.61	37.03	36.79	36.55	36.30	36.06
2'452'200 - 2'461'799	204'350 - 205'149.95	1'135.28 1'139.71	38.37	37.18	36.94	36.70	36.45	36.21	35.97	37.29	37.16	37.02	36.89	36.76	36.62	37.05	36.81	36.56	36.32	36.08
2'461'800 - 2'471'399	205'150 - 205'949.95	1'139.72 1'144.16	38.38	37.19	36.95	36.71	36.47	36.23	35.98	37.30	37.17	37.04	36.91	36.77	36.64	37.06	36.82	36.58	36.34	36.09
2'471'400 - 2'480'999	205'950 - 206'749.95	1'144.17 1'148.60	38.39	37.21	36.97	36.73	36.48	36.24	36.00	37.32	37.19	37.05	36.92	36.79	36.65	37.08	36.83	36.59	36.35	36.11
2'481'000 - 2'490'599	206'750 - 207'549.95	1'148.61 1'153.05	38.40	37.22	36.98	36.74	36.50	36.26	36.02	37.33	37.20	37.07	36.93	36.80	36.67	37.09	36.85	36.61	36.37	36.13
2'490'600 - 2'500'199	207'550 - 208'349.95	1'153.06 1'157.49	38.41	37.23	37.00	36.76	36.52	36.28	36.04	37.34	37.21	37.08	36.95	36.82	36.68	37.10	36.86	36.62	36.39	36.15
2'500'200 - 2'509'799	208'350 - 209'149.95	1'157.50 1'161.93	38.42	37.25	37.01	36.77	36.53	36.29	36.06	37.36	37.22	37.09	36.96	36.83	36.70	37.12	36.88	36.64	36.40	36.16
2'509'800 - 2'519'399	209'150 - 209'949.95	1'161.94 1'166.38	38.43	37.26	37.02	36.79	36.55	36.31	36.07	37.37	37.24	37.11	36.98	36.84	36.71	37.13	36.89	36.65	36.42	36.18
2'519'400 - 2'528'999	209'950 - 210'749.95	1'166.39 1'170.82	38.43	37.27	37.04	36.80	36.56	36.33	36.09	37.38	37.25	37.12	36.99	36.86	36.73	37.14	36.91	36.67	36.43	36.20
2'529'000 - 2'538'599	210'750 - 211'549.95	1'170.83 1'175.27	38.44	37.29	37.05	36.81	36.58	36.34	36.11	37.39	37.26	37.13	37.00	36.87	36.74	37.16	36.92	36.69	36.45	36.21
2'538'600 - 2'548'199	211'550 - 212'349.95	1'175.28 1'179.71	38.45	37.30	37.06	36.83	36.59	36.36	36.12	37.40	37.27	37.15	37.02	36.89	36.76	37.17	36.93	36.70	36.47	36.23
2'548'200 - 2'557'799	212'350 - 213'149.95	1'179.72 1'184.16	38.46	37.31	37.08	36.84	36.61	36.38	36.14	37.42	37.29	37.16	37.03	36.90	36.77	37.18	36.95	36.71	36.48	36.25
2'557'800 - 2'567'399	213'150 - 213'949.95	1'184.17 1'188.60	38.47	37.32	37.09	36.86	36.62	36.39	36.16	37.43	37.30	37.17	37.04	36.92	36.79	37.20	36.96	36.73	36.50	36.26
2'567'400 - 2'576'999	213'950 - 214'749.95	1'188.61 1'193.05	38.48	37.34	37.10	36.87	36.64	36.41	36.18	37.44	37.31	37.18	37.06	36.93	36.80	37.21	36.98	36.74	36.51	36.28
2'577'000 - 2'586'599	214'750 - 215'549.95	1'193.06 1'197.49	38.48	37.35	37.12	36.88	36.65	36.42	36.19	37.45	37.32	37.20	37.07	36.94	36.82	37.22	36.99	36.76	36.53	36.30
2'586'600 - 2'596'199	215'550 - 216'349.95	1'197.50 1'201.93	38.49	37.36	37.13	36.90	36.67	36.44	36.21	37.46	37.34	37.21	37.08	36.96	36.83	37.23	37.00	36.77	36.54	36.31
2'596'200 - 2'605'799	216'350 - 217'149.95	1'201.94 1'206.38	38.50	37.37	37.14	36.91	36.68	36.45	36.22	37.47	37.35	37.22	37.10	36.97	36.84	37.25	37.02	36.79	36.56	36.33
2'605'800 - 2'615'399	217'150 - 217'949.95	1'206.39 1'210.82	38.51	37.38	37.15	36.93	36.70	36.47	36.24	37.49	37.36	37.23	37.11	36.98	36.86	37.26	37.03	36.80	36.57	36.34
2'615'400 - 2'624'999	217'950 - 218'749.95	1'210.83 1'215.27	38.51	37.40	37.17	36.94	36.71	36.48	36.26	37.50	37.37	37.25	37.12	37.00	36.87	37.27	37.04	36.81	36.59	36.36
2'625'000 - 2'634'599	218'750 - 219'549.95	1'215.28 1'219.71	38.52	37.41	37.18	36.95	36.73	36.50	36.27	37.51	37.38	37.26	37.13	37.01	36.88	37.28	37.06	36.83	36.60	36.37
2'634'600 - 2'644'199	219'550 - 220'349.95	1'219.72 1'224.16	38.53	37.42	37.19	36.97	36.74	36.51	36.29	37.52	37.40	37.27	37.15	37.02	36.90	37.30	37.07	36.84	36.62	36.39
2'644'200 - 2'653'799	220'350 - 221'149.95	1'224.17 1'228.60	38.54	37.43	37.21	36.98	36.75													

TRANCHES BAREMES IMPOTS A LA SOURCE 2025				TAUX BAREMES IMPOTS A LA SOURCE 2025																	
Année fr.	Mois fr.	A l'heure fr.		A0	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H1	H2	H3	H4	H5
				Seul	Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent					Famille monoparentale						
				%	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %
2'769'000 - 2'778'599	230'750 - 231'549.95	1'281.94	1'286.38	38.63	37.57	37.36	37.14	36.93	36.71	36.50	37.67	37.55	37.43	37.31	37.20	37.08	37.46	37.24	37.03	36.81	36.60
2'778'600 - 2'788'199	231'550 - 232'349.95	1'286.39	1'290.82	38.64	37.58	37.37	37.16	36.94	36.73	36.51	37.68	37.56	37.44	37.33	37.21	37.09	37.47	37.25	37.04	36.82	36.61
2'788'200 - 2'797'799	232'350 - 233'149.95	1'290.83	1'295.27	38.64	37.60	37.38	37.17	36.95	36.74	36.53	37.69	37.57	37.45	37.34	37.22	37.10	37.48	37.26	37.05	36.84	36.62
2'797'800 - 2'807'399	233'150 - 233'949.95	1'295.28	1'299.71	38.65	37.61	37.39	37.18	36.97	36.75	36.54	37.70	37.58	37.46	37.35	37.23	37.11	37.49	37.28	37.06	36.85	36.64
2'807'400 - 2'816'999	233'950 - 234'749.95	1'299.72	1'304.16	38.66	37.62	37.40	37.19	36.98	36.77	36.55	37.71	37.59	37.48	37.36	37.24	37.13	37.50	37.29	37.07	36.86	36.65
2'817'000 - 2'826'599	234'750 - 235'549.95	1'304.17	1'308.60	38.66	37.63	37.41	37.20	36.99	36.78	36.57	37.72	37.60	37.49	37.37	37.25	37.14	37.51	37.30	37.09	36.88	36.66
2'826'600 - 2'836'199	235'550 - 236'349.95	1'308.61	1'313.05	38.67	37.64	37.43	37.21	37.00	36.79	36.58	37.73	37.61	37.50	37.38	37.27	37.15	37.52	37.31	37.10	36.89	36.68
2'836'200 - 2'845'799	236'350 - 237'149.95	1'313.06	1'317.49	38.68	37.65	37.44	37.23	37.02	36.81	36.60	37.74	37.62	37.51	37.39	37.28	37.16	37.53	37.32	37.11	36.90	36.69
2'845'800 - 2'855'399	237'150 - 237'949.95	1'317.50	1'321.93	38.68	37.66	37.45	37.24	37.03	36.82	36.61	37.75	37.63	37.52	37.40	37.29	37.17	37.54	37.33	37.12	36.91	36.70
2'855'400 - 2'864'999	237'950 - 238'749.95	1'321.94	1'326.38	38.69	37.67	37.46	37.25	37.04	36.83	36.62	37.76	37.64	37.53	37.41	37.30	37.18	37.55	37.34	37.13	36.93	36.72
2'865'000 - 2'874'599	238'750 - 239'549.95	1'326.39	1'330.82	38.70	37.68	37.47	37.26	37.05	36.84	36.64	37.77	37.65	37.54	37.42	37.31	37.20	37.56	37.35	37.15	36.94	36.73
2'874'600 - 2'884'199	239'550 - 240'349.95	1'330.83	1'335.27	38.70	37.69	37.48	37.27	37.06	36.86	36.65	37.77	37.66	37.55	37.43	37.32	37.21	37.57	37.36	37.16	36.95	36.74
2'884'200 - 2'893'799	240'350 - 241'149.95	1'335.28	1'339.71	38.71	37.70	37.49	37.28	37.08	36.87	36.66	37.78	37.67	37.56	37.45	37.33	37.22	37.58	37.38	37.17	36.96	36.76
2'893'800 - 2'903'399	241'150 - 241'949.95	1'339.72	1'344.16	38.72	37.71	37.50	37.29	37.09	36.88	36.68	37.79	37.68	37.57	37.46	37.34	37.23	37.59	37.39	37.18	36.97	36.77
2'903'400 - 2'912'999	241'950 - 242'749.95	1'344.17	1'348.60	38.72	37.71	37.51	37.30	37.10	36.89	36.69	37.80	37.69	37.58	37.47	37.35	37.24	37.60	37.40	37.19	36.99	36.78
2'913'000 - 2'922'599	242'750 - 243'549.95	1'348.61	1'353.05	38.73	37.72	37.52	37.32	37.11	36.91	36.70	37.81	37.70	37.59	37.48	37.36	37.25	37.61	37.41	37.20	37.00	36.79
2'922'600 - 2'932'199	243'550 - 244'349.95	1'353.06	1'357.49	38.74	37.73	37.53	37.33	37.12	36.92	36.71	37.82	37.71	37.60	37.49	37.37	37.26	37.62	37.42	37.21	37.01	36.81
2'932'200 - 2'941'799	244'350 - 245'149.95	1'357.50	1'361.93	38.74	37.74	37.54	37.34	37.13	36.93	36.73	37.83	37.72	37.61	37.50	37.39	37.27	37.63	37.43	37.23	37.02	36.82
2'941'800 - 2'951'399	245'150 - 245'949.95	1'361.94	1'366.38	38.75	37.75	37.55	37.35	37.14	36.94	36.74	37.84	37.73	37.62	37.51	37.40	37.29	37.64	37.44	37.24	37.03	36.83
2'951'400 - 2'960'999	245'950 - 246'749.95	1'366.39	1'370.82	38.75	37.76	37.56	37.36	37.16	36.95	36.75	37.85	37.74	37.63	37.52	37.41	37.30	37.65	37.45	37.25	37.05	36.84
2'961'000 - 2'970'599	246'750 - 247'549.95	1'370.83	1'375.27	38.76	37.77	37.57	37.37	37.17	36.97	36.76	37.86	37.75	37.64	37.53	37.42	37.31	37.66	37.46	37.26	37.06	36.86
2'970'600 - 2'980'199	247'550 - 248'349.95	1'375.28	1'379.71	38.77	37.78	37.58	37.38	37.18	36.98	36.78	37.87	37.76	37.65	37.54	37.43	37.32	37.67	37.47	37.27	37.07	36.87
2'980'200 - 2'989'799	248'350 - 249'149.95	1'379.72	1'384.16	38.77	37.79	37.59	37.39	37.19	36.99	36.79	37.87	37.77	37.66	37.55	37.44	37.33	37.68	37.48	37.28	37.08	36.88
2'989'800 - 2'999'399	249'150 - 249'949.95	1'384.17	1'388.60	38.78	37.80	37.60	37.40	37.20	37.00	36.80	37.88	37.77	37.67	37.56	37.45	37.34	37.69	37.49	37.29	37.09	36.89
2'999'400 - 3'008'999	249'950 - 250'749.95	1'388.61	1'393.05	38.78	37.81	37.61	37.41	37.21	37.01	36.81	37.89	37.78	37.67	37.57	37.46	37.35	37.70	37.50	37.30	37.10	36.90
3'009'000 - 3'028'199	250'750 - 252'349.95	1'393.06	1'401.93	38.79	37.82	37.62	37.43	37.23	37.03	36.83	37.90	37.80	37.69	37.58	37.47	37.36	37.71	37.52	37.32	37.12	36.92
3'028'200 - 3'047'399	252'350 - 253'949.95	1'401.94	1'410.82	38.80	37.84	37.64	37.45	37.25	37.05	36.86	37.92	37.81	37.71	37.60	37.49	37.38	37.73	37.53	37.34	37.14	36.94
3'047'400 - 3'066'599	253'950 - 255'549.95	1'410.83	1'419.71	38.82	37.86	37.66	37.47	37.27	37.08	36.88	37.94	37.83	37.73	37.62	37.51	37.41	37.75	37.55	37.36	37.16	36.97
3'066'600 - 3'085'799	255'550 - 257'149.95	1'419.72	1'428.60	38.83	37.87	37.68	37.49	37.29	37.10	36.90	37.95	37.85	37.74	37.64	37.53	37.43	37.77	37.57	37.38	37.19	36.99
3'085'800 - 3'104'999	257'150 - 258'749.95	1'428.61	1'437.49	38.84	37.89	37.70	37.51	37.31	37.12	36.93	37.97	37.87	37.76	37.66	37.55	37.45	37.78	37.59	37.40	37.21	37.01
3'105'000 - 3'124'199	258'750 - 260'349.95	1'437.50	1'446.38	38.85	37.91	37.72	37.52	37.33	37.14	36.95	37.99	37.88	37.78	37.67	37.57	37.46	37.80	37.61	37.42	37.23	37.04
3'124'200 - 3'143'399	260'350 - 261'949.95	1'446.39	1'455.27	38.86	37.92	37.73	37.54	37.35	37.16	36.97	38.00	37.90	37.80	37.69	37.59	37.48	37.82	37.63	37.44	37.25	37.06
3'143'400 - 3'162'599	261'950 - 263'549.95	1'455.28	1'464.16	38.87	37.94	37.75	37.56	37.37	37.18	36.99	38.02	37.92	37.81	37.71	37.61	37.50	37.84	37.65	37.46	37.27	37.08
3'162'600 - 3'181'799	263'550 - 265'149.95	1'464.17	1'473.05	38.88	37.96	37.77	37.58	37.39	37.20	37.02	38.03	37.93	37.83	37.73	37.62	37.52	37.85	37.67	37.48	37.29	37.10
3'181'800 - 3'200'999	265'150 - 266'749.95	1'473.06	1'481.93	38.89	37.97	37.79	37.60	37.41	37.22	37.04	38.05	37.95	37.85	37.74	37.64	37.54	37.87	37.68	37.50	37.31	37.12

TRANCHES BAREMES IMPOTS A LA SOURCE 2025				TAUX BAREMES IMPOTS A LA SOURCE 2025																		
Année fr.	Mois fr.	A l'heure fr.	A0	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H1	H2	H3	H4	H5		
			Seul	Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent					Famille monoparentale								
			%	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %		
3'450'600 - 3'469'799	287'550 - 289'149.95	1'597.50 1'606.38	39.03	38.18	38.01	37.83	37.66	37.49	37.32	38.25	38.15	38.06	37.97	37.87	37.78	38.08	37.91	37.74	37.57	37.39		
3'469'800 - 3'488'999	289'150 - 290'749.95	1'606.39 1'615.27	39.03	38.19	38.02	37.85	37.68	37.51	37.33	38.26	38.17	38.07	37.98	37.89	37.79	38.10	37.93	37.75	37.58	37.41		
3'489'000 - 3'508'199	290'750 - 292'349.95	1'615.28 1'624.16	39.04	38.21	38.03	37.86	37.69	37.52	37.35	38.27	38.18	38.09	38.00	37.90	37.81	38.11	37.94	37.77	37.60	37.43		
3'508'200 - 3'527'399	292'350 - 293'949.95	1'624.17 1'633.05	39.05	38.22	38.05	37.88	37.71	37.54	37.37	38.29	38.19	38.10	38.01	37.92	37.83	38.13	37.96	37.79	37.62	37.45		
3'527'400 - 3'546'599	293'950 - 295'549.95	1'633.06 1'641.93	39.06	38.23	38.06	37.89	37.73	37.56	37.39	38.30	38.21	38.12	38.02	37.93	37.84	38.14	37.97	37.80	37.63	37.46		
3'546'600 - 3'565'799	295'550 - 297'149.95	1'641.94 1'650.82	39.07	38.24	38.08	37.91	37.74	37.57	37.40	38.31	38.22	38.13	38.04	37.95	37.86	38.15	37.98	37.82	37.65	37.48		
3'565'800 - 3'584'999	297'150 - 298'749.95	1'650.83 1'659.71	39.08	38.26	38.09	37.92	37.76	37.59	37.42	38.32	38.23	38.14	38.05	37.96	37.87	38.17	38.00	37.83	37.66	37.50		
3'585'000 - 3'604'199	298'750 - 300'349.95	1'659.72 1'668.60	39.09	38.27	38.10	37.94	37.77	37.61	37.44	38.34	38.25	38.16	38.07	37.98	37.89	38.18	38.01	37.85	37.68	37.51		
3'604'200 - 3'623'399	300'350 - 301'949.95	1'668.61 1'677.49	39.09	38.28	38.12	37.95	37.79	37.62	37.46	38.35	38.26	38.17	38.08	37.99	37.90	38.19	38.03	37.86	37.70	37.53		
3'623'400 - 3'642'599	301'950 - 303'549.95	1'677.50 1'686.38	39.10	38.29	38.13	37.97	37.80	37.64	37.47	38.36	38.27	38.18	38.09	38.00	37.91	38.20	38.04	37.88	37.71	37.55		
3'642'600 - 3'661'799	303'550 - 305'149.95	1'686.39 1'695.27	39.11	38.31	38.14	37.98	37.82	37.65	37.49	38.37	38.28	38.19	38.11	38.02	37.93	38.22	38.05	37.89	37.73	37.56		
3'661'800 - 3'680'999	305'150 - 306'749.95	1'695.28 1'704.16	39.12	38.32	38.16	37.99	37.83	37.67	37.51	38.38	38.29	38.21	38.12	38.03	37.94	38.23	38.07	37.90	37.74	37.58		
3'681'000 - 3'700'199	306'750 - 308'349.95	1'704.17 1'713.05	39.13	38.33	38.17	38.01	37.85	37.68	37.52	38.39	38.31	38.22	38.13	38.04	37.96	38.24	38.08	37.92	37.76	37.60		
3'700'200 - 3'719'399	308'350 - 309'949.95	1'713.06 1'721.93	39.13	38.34	38.18	38.02	37.86	37.70	37.54	38.41	38.32	38.23	38.14	38.06	37.97	38.25	38.09	37.93	37.77	37.61		
3'719'400 - 3'738'599	309'950 - 311'549.95	1'721.94 1'730.82	39.14	38.35	38.19	38.03	37.87	37.71	37.55	38.42	38.33	38.24	38.16	38.07	37.98	38.27	38.11	37.95	37.79	37.63		
3'738'600 - 3'757'799	311'550 - 313'149.95	1'730.83 1'739.71	39.15	38.37	38.21	38.05	37.89	37.73	37.57	38.43	38.34	38.26	38.17	38.08	38.00	38.28	38.12	37.96	37.80	37.64		
3'757'800 - 3'776'999	313'150 - 314'749.95	1'739.72 1'748.60	39.16	38.38	38.22	38.06	37.90	37.74	37.59	38.44	38.35	38.27	38.18	38.10	38.01	38.29	38.13	37.97	37.82	37.66		
3'777'000 - 3'796'199	314'750 - 316'349.95	1'748.61 1'757.49	39.16	38.39	38.23	38.07	37.92	37.76	37.60	38.45	38.36	38.28	38.19	38.11	38.02	38.30	38.14	37.99	37.83	37.67		
3'796'200 - 3'815'399	316'350 - 317'949.95	1'757.50 1'766.38	39.17	38.40	38.24	38.09	37.93	37.77	37.62	38.46	38.38	38.29	38.21	38.12	38.04	38.31	38.16	38.00	37.84	37.69		
3'815'400 - 3'834'599	317'950 - 319'549.95	1'766.39 1'775.27	39.18	38.41	38.26	38.10	37.94	37.79	37.63	38.47	38.39	38.30	38.22	38.13	38.05	38.33	38.17	38.01	37.86	37.70		
3'834'600 - 3'853'799	319'550 - 321'149.95	1'775.28 1'784.16	39.18	38.42	38.27	38.11	37.96	37.80	37.65	38.48	38.40	38.31	38.23	38.15	38.06	38.34	38.18	38.03	37.87	37.72		
3'853'800 - 3'872'999	321'150 - 322'749.95	1'784.17 1'793.05	39.19	38.43	38.28	38.12	37.97	37.82	37.66	38.49	38.41	38.33	38.24	38.16	38.08	38.35	38.19	38.04	37.88	37.73		
3'873'000 - 3'892'199	322'750 - 324'349.95	1'793.06 1'801.93	39.20	38.44	38.29	38.14	37.98	37.83	37.68	38.50	38.42	38.34	38.25	38.17	38.09	38.36	38.21	38.05	37.90	37.74		
3'892'200 - 3'911'399	324'350 - 325'949.95	1'801.94 1'810.82	39.21	38.45	38.30	38.15	38.00	37.84	37.69	38.51	38.43	38.35	38.27	38.18	38.10	38.37	38.22	38.06	37.91	37.76		
3'911'400 - 3'930'599	325'950 - 327'549.95	1'810.83 1'819.71	39.21	38.47	38.31	38.16	38.01	37.86	37.70	38.52	38.44	38.36	38.28	38.19	38.11	38.38	38.23	38.08	37.93	37.77		
3'930'600 - 3'949'799	327'550 - 329'149.95	1'819.72 1'828.60	39.22	38.48	38.32	38.17	38.02	37.87	37.72	38.53	38.45	38.37	38.29	38.21	38.12	38.39	38.24	38.09	37.94	37.79		
3'949'800 - 3'968'999	329'150 - 330'749.95	1'828.61 1'837.49	39.23	38.49	38.34	38.18	38.03	37.88	37.73	38.54	38.46	38.38	38.30	38.22	38.14	38.40	38.25	38.10	37.95	37.80		
3'969'000 - 3'988'199	330'750 - 332'349.95	1'837.50 1'846.38	39.23	38.50	38.35	38.20	38.05	37.90	37.75	38.55	38.47	38.39	38.31	38.23	38.15	38.41	38.26	38.11	37.96	37.81		
3'988'200 - 4'007'399	332'350 - 333'949.95	1'846.39 1'855.27	39.24	38.51	38.36	38.21	38.06	37.91	37.76	38.56	38.48	38.40	38.32	38.24	38.16	38.42	38.28	38.13	37.98	37.83		
4'007'400 - 4'026'599	333'950 - 335'549.95	1'855.28 1'864.16	39.25	38.52	38.37	38.22	38.07	37.92	37.77	38.57	38.49	38.41	38.33	38.25	38.17	38.44	38.29	38.14	37.99	37.84		
4'026'600 - 4'045'799	335'550 - 337'149.95	1'864.17 1'873.05	39.25	38.53	38.38	38.23	38.08	37.94	37.79	38.58	38.50	38.42	38.34	38.26	38.18	38.45	38.30	38.15	38.00	37.85		
4'045'800 - 4'064'999	337'150 - 338'749.95	1'873.06 1'881.93	39.26	38.54	38.39	38.24	38.10	37.95	37.80	38.59	38.51	38.43	38.35	38.27	38.20	38.46	38.31	38.16	38.01	37.87		
4'065'000 - 4'084'199	338'750 - 340'349.95	1'881.94 1'890.82	39.27	38.55	38.40	38.25	38.11	37.96	37.81	38.60	38.52	38.44	38.37	38.29	38.21	38.47	38.32	38.17	38.03	37.88		
4'084'200 - 4'103'399	340'350 - 341'949.95	1'890.83 1'899.71	39.27	38.56	38.41	38.26	38.12	37.97	37.83	38.61	38.53	38.45	38.38	38.30	38.22	38.48	38.33	38.18	38.04	37.89		
4'103'400 - 4'122'599	341'950 - 343'549.95	1'899.72 1'908.60	39.28	38.57	38.42	38.28	38.13	37.99	37.84	38.62	38.54	38.46	38.39	38.31	38.23	38.49	38.34	38.20	38.05	37.91		
4'122'600 - 4'141'799	343'550 - 345'149.95	1'908.61 1'917.49	39.29	38.58	38.43	38.29	38.14	38.00	37.85	38.63	38.55	38										

TRANCHES BAREMES IMPOTS A LA SOURCE 2025						TAUX BAREMES IMPOTS A LA SOURCE 2025																		
Année fr.	Mois fr.	A l'heure fr.	A0	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H1	H2	H3	H4	H5				
			Seul	Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent					Famille monoparentale										
			%	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %				
4'372'200 - 4'410'599	364'350 - 367'549.95	2'024.17 2'041.93	39.36	38.70	38.56	38.42	38.29	38.15	38.02	38.75	38.67	38.60	38.53	38.45	38.38	38.62	38.49	38.35	38.21	38.08				
4'410'600 - 4'448'999	367'550 - 370'749.95	2'041.94 2'059.71	39.37	38.71	38.58	38.44	38.31	38.17	38.04	38.76	38.69	38.62	38.55	38.47	38.40	38.64	38.50	38.37	38.23	38.10				
4'449'000 - 4'487'399	370'750 - 373'949.95	2'059.72 2'077.49	39.39	38.73	38.60	38.46	38.33	38.19	38.06	38.78	38.71	38.63	38.56	38.49	38.42	38.66	38.52	38.39	38.26	38.12				
4'487'400 - 4'525'799	373'950 - 377'149.95	2'077.50 2'095.27	39.40	38.75	38.61	38.48	38.35	38.22	38.08	38.79	38.72	38.65	38.58	38.51	38.44	38.67	38.54	38.41	38.28	38.14				
4'525'800 - 4'564'199	377'150 - 380'349.95	2'095.28 2'113.05	39.41	38.76	38.63	38.50	38.37	38.24	38.10	38.81	38.74	38.67	38.60	38.53	38.46	38.69	38.56	38.43	38.30	38.16				
4'564'200 - 4'602'599	380'350 - 383'549.95	2'113.06 2'130.82	39.42	38.78	38.65	38.52	38.39	38.26	38.13	38.82	38.75	38.68	38.61	38.54	38.47	38.71	38.58	38.44	38.31	38.18				
4'602'600 - 4'640'999	383'550 - 386'749.95	2'130.83 2'148.60	39.43	38.79	38.66	38.53	38.40	38.28	38.15	38.84	38.77	38.70	38.63	38.56	38.49	38.72	38.59	38.46	38.33	38.20				
4'641'000 - 4'679'399	386'750 - 389'949.95	2'148.61 2'166.38	39.44	38.81	38.68	38.55	38.42	38.29	38.17	38.85	38.78	38.72	38.65	38.58	38.51	38.74	38.61	38.48	38.35	38.22				
4'679'400 - 4'717'799	389'950 - 393'149.95	2'166.39 2'184.16	39.45	38.82	38.70	38.57	38.44	38.31	38.19	38.87	38.80	38.73	38.66	38.60	38.53	38.75	38.63	38.50	38.37	38.24				
4'717'800 - 4'756'199	393'150 - 396'349.95	2'184.17 2'201.93	39.46	38.84	38.71	38.58	38.46	38.33	38.21	38.88	38.81	38.75	38.68	38.61	38.54	38.77	38.64	38.52	38.39	38.26				
4'756'200 - 4'794'599	396'350 - 399'549.95	2'201.94 2'219.71	39.47	38.85	38.73	38.60	38.48	38.35	38.23	38.90	38.83	38.76	38.69	38.63	38.56	38.78	38.66	38.53	38.41	38.28				
4'794'600 - 4'832'999	399'550 - 402'749.95	2'219.72 2'237.49	39.47	38.86	38.74	38.62	38.49	38.37	38.24	38.91	38.84	38.78	38.71	38.64	38.58	38.80	38.67	38.55	38.42	38.30				
4'833'000 - 4'871'399	402'750 - 405'949.95	2'237.50 2'255.27	39.48	38.88	38.76	38.63	38.51	38.39	38.26	38.92	38.86	38.79	38.73	38.66	38.59	38.81	38.69	38.57	38.44	38.32				
4'871'400 - 4'909'799	405'950 - 409'149.95	2'255.28 2'273.05	39.49	38.89	38.77	38.65	38.53	38.40	38.28	38.94	38.87	38.81	38.74	38.67	38.61	38.83	38.70	38.58	38.46	38.34				
4'909'800 - 4'948'199	409'150 - 412'349.95	2'273.06 2'290.82	39.50	38.91	38.78	38.66	38.54	38.42	38.30	38.95	38.88	38.82	38.75	38.69	38.62	38.84	38.72	38.60	38.48	38.36				
4'948'200 - 4'986'599	412'350 - 415'549.95	2'290.83 2'308.60	39.51	38.92	38.80	38.68	38.56	38.44	38.32	38.96	38.90	38.83	38.77	38.70	38.64	38.85	38.73	38.61	38.49	38.37				
4'986'600 - 5'024'999	415'550 - 418'749.95	2'308.61 2'326.38	39.52	38.93	38.81	38.69	38.57	38.46	38.34	38.97	38.91	38.85	38.78	38.72	38.66	38.87	38.75	38.63	38.51	38.39				
5'025'000 - 5'063'399	418'750 - 421'949.95	2'326.39 2'344.16	39.53	38.95	38.83	38.71	38.59	38.47	38.35	38.99	38.92	38.86	38.80	38.73	38.67	38.88	38.76	38.64	38.53	38.41				
5'063'400 - 5'101'799	421'950 - 425'149.95	2'344.17 2'361.93	39.53	38.96	38.84	38.72	38.61	38.49	38.37	39.00	38.94	38.87	38.81	38.75	38.68	38.89	38.78	38.66	38.54	38.42				
5'101'800 - 5'140'199	425'150 - 428'349.95	2'361.94 2'379.71	39.54	38.97	38.85	38.74	38.62	38.50	38.39	39.01	38.95	38.89	38.82	38.76	38.70	38.91	38.79	38.67	38.56	38.44				
5'140'200 - 5'178'599	428'350 - 431'549.95	2'379.72 2'397.49	39.55	38.98	38.87	38.75	38.64	38.52	38.40	39.02	38.96	38.90	38.84	38.78	38.71	38.92	38.80	38.69	38.57	38.46				
5'178'600 - 5'216'999	431'550 - 434'749.95	2'397.50 2'415.27	39.56	38.99	38.88	38.77	38.65	38.54	38.42	39.04	38.97	38.91	38.85	38.79	38.73	38.93	38.82	38.70	38.59	38.47				
5'217'000 - 5'255'399	434'750 - 437'949.95	2'415.28 2'433.05	39.57	39.01	38.89	38.78	38.66	38.55	38.44	39.05	38.99	38.92	38.86	38.80	38.74	38.94	38.83	38.72	38.60	38.49				
5'255'400 - 5'293'799	437'950 - 441'149.95	2'433.06 2'450.82	39.57	39.02	38.91	38.79	38.68	38.57	38.45	39.06	39.00	38.94	38.88	38.82	38.76	38.96	38.84	38.73	38.62	38.50				
5'293'800 - 5'332'199	441'150 - 444'349.95	2'450.83 2'468.60	39.58	39.03	38.92	38.81	38.69	38.58	38.47	39.07	39.01	38.95	38.89	38.83	38.77	38.97	38.86	38.74	38.63	38.52				
5'332'200 - 5'370'599	444'350 - 447'549.95	2'468.61 2'486.38	39.59	39.04	38.93	38.82	38.71	38.60	38.48	39.08	39.02	38.96	38.90	38.84	38.78	38.98	38.87	38.76	38.65	38.53				
5'370'600 - 5'408'999	447'550 - 450'749.95	2'486.39 2'504.16	39.60	39.05	38.94	38.83	38.72	38.61	38.50	39.09	39.03	38.97	38.91	38.85	38.79	38.99	38.88	38.77	38.66	38.55				
5'409'000 - 5'447'399	450'750 - 453'949.95	2'504.17 2'521.93	39.60	39.06	38.95	38.84	38.73	38.62	38.51	39.10	39.04	38.98	38.93	38.87	38.81	39.00	38.89	38.78	38.67	38.56				
5'447'400 - 5'485'799	453'950 - 457'149.95	2'521.94 2'539.71	39.61	39.07	38.97	38.86	38.75	38.64	38.53	39.11	39.05	39.00	38.94	38.88	38.82	39.01	38.91	38.80	38.69	38.58				
5'485'800 - 5'524'199	457'150 - 460'349.95	2'539.72 2'557.49	39.62	39.09	38.98	38.87	38.76	38.65	38.54	39.12	39.07	39.01	38.95	38.89	38.83	39.03	38.92	38.81	38.70	38.59				
5'524'200 - 5'562'599	460'350 - 463'549.95	2'557.50 2'575.27	39.62	39.10	38.99	38.88	38.77	38.67	38.56	39.13	39.08	39.02	38.96	38.90	38.85	39.04	38.93	38.82	38.71	38.61				
5'562'600 - 5'600'999	463'550 - 466'749.95	2'575.28 2'593.05	39.63	39.11	39.00	38.89	38.79	38.68	38.57	39.14	39.09	39.03	38.97	38.91	38.86	39.05	38.94	38.83	38.73	38.62				
5'601'000 - 5'639'399	466'750 - 469'949.95	2'593.06 2'610.82	39.64	39.12	39.01	38.90	38.80	38.69	38.59	39.15	39.10	39.04	38.98	38.93	38.87	39.06	38.95	38.85	38.74	38.63				
5'639'400 - 5'677'799	469'950 - 473'149.95	2'610.83 2'628.60	39.65	39.13	39.02	38.92	38.81	38.71	38.60	39.16	39.11	39.05	38.99	38.94	38.88	39.07	38.96	38.86	38.75	38.65				
5'677'800 - 5'716'199	473'150 - 476'349.95	2'628.61 2'646.38	39.65	39.14	39.03	38.93	38.82	38.72	38.61	39.17	39.12	39.06	39.01	38.95	38.89	39.08	38.97	38.87	38.77	38.66				
5'716'200 - 5'754'599	476'350 - 479'549.95	2'646.39 2'664.16	39.66	39.15	39.04	38.94	38.83	38.73	38.63															

TRANCHES BAREMES IMPOTS A LA SOURCE 2025						TAUX BAREMES IMPOTS A LA SOURCE 2025																
Année fr.	Mois fr.	A l'heure fr.	A0	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H1	H2	H3	H4	H5		
			Seul	Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent					Famille monoparentale								
			%	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %		
6'561'000 - 6'637'799	546'750 - 553'149.95	3'037.50 3'073.05	39.78	39.34	39.25	39.16	39.07	38.98	38.89	39.37	39.32	39.27	39.23	39.18	39.13	39.29	39.20	39.11	39.02	38.93		
6'637'800 - 6'714'599	553'150 - 559'549.95	3'073.06 3'108.60	39.79	39.35	39.27	39.18	39.09	39.00	38.91	39.38	39.34	39.29	39.24	39.19	39.15	39.31	39.22	39.13	39.04	38.95		
6'714'600 - 6'791'399	559'550 - 565'949.95	3'108.61 3'144.16	39.80	39.37	39.28	39.19	39.10	39.02	38.93	39.40	39.35	39.30	39.26	39.21	39.16	39.32	39.23	39.14	39.06	38.97		
6'791'400 - 6'868'199	565'950 - 572'349.95	3'144.17 3'179.71	39.81	39.38	39.30	39.21	39.12	39.03	38.95	39.41	39.37	39.32	39.27	39.23	39.18	39.34	39.25	39.16	39.07	38.99		
6'868'200 - 6'944'999	572'350 - 578'749.95	3'179.72 3'215.27	39.82	39.40	39.31	39.22	39.14	39.05	38.96	39.43	39.38	39.33	39.29	39.24	39.20	39.35	39.26	39.18	39.09	39.00		
6'945'000 - 7'021'799	578'750 - 585'149.95	3'215.28 3'250.82	39.83	39.41	39.32	39.24	39.15	39.07	38.98	39.44	39.39	39.35	39.30	39.26	39.21	39.36	39.28	39.19	39.11	39.02		
7'021'800 - 7'098'599	585'150 - 591'549.95	3'250.83 3'286.38	39.84	39.42	39.34	39.25	39.17	39.09	39.00	39.45	39.41	39.36	39.32	39.27	39.23	39.38	39.29	39.21	39.12	39.04		
7'098'600 - 7'175'399	591'550 - 597'949.95	3'286.39 3'321.93	39.85	39.44	39.35	39.27	39.19	39.10	39.02	39.46	39.42	39.37	39.33	39.29	39.24	39.39	39.31	39.22	39.14	39.06		
7'175'400 - 7'252'199	597'950 - 604'349.95	3'321.94 3'357.49	39.86	39.45	39.37	39.28	39.20	39.12	39.04	39.48	39.43	39.39	39.34	39.30	39.26	39.40	39.32	39.24	39.16	39.07		
7'252'200 - 7'328'999	604'350 - 610'749.95	3'357.50 3'393.05	39.86	39.46	39.38	39.30	39.22	39.13	39.05	39.49	39.44	39.40	39.36	39.31	39.27	39.42	39.33	39.25	39.17	39.09		
7'329'000 - 7'405'799	610'750 - 617'149.95	3'393.06 3'428.60	39.87	39.47	39.39	39.31	39.23	39.15	39.07	39.50	39.46	39.41	39.37	39.33	39.28	39.43	39.35	39.27	39.19	39.10		
7'405'800 - 7'482'599	617'150 - 623'549.95	3'428.61 3'464.16	39.88	39.49	39.41	39.32	39.24	39.16	39.08	39.51	39.47	39.43	39.38	39.34	39.30	39.44	39.36	39.28	39.20	39.12		
7'482'600 - 7'559'399	623'550 - 629'949.95	3'464.17 3'499.71	39.89	39.50	39.42	39.34	39.26	39.18	39.10	39.52	39.48	39.44	39.40	39.35	39.31	39.45	39.37	39.29	39.22	39.14		
7'559'400 - 7'636'199	629'950 - 636'349.95	3'499.72 3'535.27	39.89	39.51	39.43	39.35	39.27	39.19	39.12	39.53	39.49	39.45	39.41	39.37	39.32	39.47	39.39	39.31	39.23	39.15		
7'636'200 - 7'712'999	636'350 - 642'749.95	3'535.28 3'570.82	39.90	39.52	39.44	39.36	39.29	39.21	39.13	39.54	39.50	39.46	39.42	39.38	39.34	39.48	39.40	39.32	39.24	39.17		
7'713'000 - 7'789'799	642'750 - 649'149.95	3'570.83 3'606.38	39.91	39.53	39.45	39.38	39.30	39.22	39.15	39.56	39.51	39.47	39.43	39.39	39.35	39.49	39.41	39.33	39.26	39.18		
7'789'800 - 7'866'599	649'150 - 655'549.95	3'606.39 3'641.93	39.92	39.54	39.46	39.39	39.31	39.24	39.16	39.57	39.52	39.48	39.44	39.40	39.36	39.50	39.42	39.35	39.27	39.19		
7'866'600 - 7'943'399	655'550 - 661'949.95	3'641.94 3'677.49	39.92	39.55	39.48	39.40	39.32	39.25	39.17	39.58	39.54	39.50	39.46	39.42	39.38	39.51	39.43	39.36	39.28	39.21		
7'943'400 - 8'020'199	661'950 - 668'349.95	3'677.50 3'713.05	39.93	39.56	39.49	39.41	39.34	39.26	39.19	39.59	39.55	39.51	39.47	39.43	39.39	39.52	39.45	39.37	39.30	39.22		
8'020'200 - 8'096'999	668'350 - 674'749.95	3'713.06 3'748.60	39.94	39.57	39.50	39.42	39.35	39.28	39.20	39.60	39.56	39.52	39.48	39.44	39.40	39.53	39.46	39.38	39.31	39.23		
8'097'000 - 8'173'799	674'750 - 681'149.95	3'748.61 3'784.16	39.94	39.58	39.51	39.43	39.36	39.29	39.21	39.61	39.57	39.53	39.49	39.45	39.41	39.54	39.47	39.39	39.32	39.25		
8'173'800 - 8'250'599	681'150 - 687'549.95	3'784.17 3'819.71	39.95	39.59	39.52	39.45	39.37	39.30	39.23	39.61	39.58	39.54	39.50	39.46	39.42	39.55	39.48	39.41	39.33	39.26		
8'250'600 - 8'404'199	687'550 - 700'349.95	3'819.72 3'890.82	39.96	39.61	39.53	39.46	39.39	39.32	39.25	39.63	39.59	39.55	39.51	39.48	39.44	39.57	39.49	39.42	39.35	39.28		
8'404'200 - 8'557'799	700'350 - 713'149.95	3'890.83 3'961.93	39.97	39.62	39.55	39.48	39.41	39.34	39.27	39.65	39.61	39.57	39.53	39.50	39.46	39.59	39.52	39.44	39.37	39.30		
8'557'800 - 8'711'399	713'150 - 725'949.95	3'961.94 4'033.05	39.98	39.64	39.57	39.50	39.43	39.37	39.30	39.66	39.63	39.59	39.55	39.52	39.48	39.60	39.53	39.47	39.40	39.33		
8'711'400 - 8'864'999	725'950 - 738'749.95	4'033.06 4'104.16	39.99	39.66	39.59	39.52	39.46	39.39	39.32	39.68	39.64	39.61	39.57	39.54	39.50	39.62	39.55	39.49	39.42	39.35		
8'865'000 - 9'018'599	738'750 - 751'549.95	4'104.17 4'175.27	40.00	39.68	39.61	39.54	39.48	39.41	39.34	39.70	39.66	39.63	39.59	39.55	39.52	39.64	39.57	39.51	39.44	39.37		
9'018'600 - 9'172'199	751'550 - 764'349.95	4'175.28 4'246.38	40.01	39.69	39.63	39.56	39.49	39.43	39.36	39.71	39.68	39.64	39.61	39.57	39.54	39.66	39.59	39.52	39.46	39.39		
9'172'200 - 9'325'799	764'350 - 777'149.95	4'246.39 4'317.49	40.02	39.71	39.64	39.58	39.51	39.45	39.38	39.73	39.69	39.66	39.62	39.59	39.56	39.67	39.61	39.54	39.48	39.41		
9'325'800 - 9'479'399	777'150 - 789'949.95	4'317.50 4'388.60	40.03	39.72	39.66	39.59	39.53	39.47	39.40	39.74	39.71	39.67	39.64	39.61	39.57	39.69	39.62	39.56	39.50	39.43		
9'479'400 - 9'632'999	789'950 - 802'749.95	4'388.61 4'459.71	40.04	39.74	39.67	39.61	39.55	39.49	39.42	39.76	39.72	39.69	39.66	39.62	39.59	39.70	39.64	39.58	39.51	39.45		
9'633'000 - 9'786'599	802'750 - 815'549.95	4'459.72 4'530.82	40.05	39.75	39.69	39.63	39.57	39.50	39.44	39.77	39.74	39.70	39.67	39.64	39.61	39.72	39.65	39.59	39.53	39.47		
9'786'600 - 9'940'199	815'550 - 828'349.95	4'530.83 4'601.93	40.06	39.76	39.70	39.64	39.58	39.52	39.46	39.78	39.75	39.72	39.69	39.65	39.62	39.73	39.67	39.61	39.55	39.49		
9'940'200 - 10'093'799	828'350 - 841'149.95	4'601.94 4'673.05	40.07	39.78	39.72	39.66	39.60	39.54	39.48	39.80	39.76	39.73	39.70	39.67	39.64	39.74	39.68	39.62	39.57	39.51		
10'093'800 - 10'247'399	841'150 - 853'949.95	4'673.06 4'744.16	40.08	39.79	39.73	39.67	39.61	39.55	39.50	39.81	39.78	39.75	39.71	39.68	39.65	39.76	39.70	39.64	39.58	39.52		
10'247'400 - 10'400'999	853'950 - 866'749.95	4'744.17 4'815.27	40.09	39.80	39.74	39.69	39.63	39.57	39													

TRANCHES BAREMES IMPOTS A LA SOURCE 2025					TAUX BAREMES IMPOTS A LA SOURCE 2025																
Année fr.	Mois fr.	A l'heure fr.	A0	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H1	H2	H3	H4	H5	
			Seul	Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent					Famille monoparentale							
			%	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	
12'397'800 - 12'704'999	1'033'150 - 1'058'749.95	5'739.72 5'881.93	40.18	39.95	39.90	39.85	39.80	39.76	39.71	39.96	39.94	39.91	39.89	39.86	39.84	39.92	39.87	39.83	39.78	39.73	
12'705'000 - 13'012'199	1'058'750 - 1'084'349.95	5'881.94 6'024.16	40.19	39.96	39.92	39.87	39.82	39.78	39.73	39.98	39.95	39.93	39.90	39.88	39.85	39.94	39.89	39.84	39.80	39.75	
13'012'200 - 13'319'399	1'084'350 - 1'109'949.95	6'024.17 6'166.38	40.20	39.98	39.93	39.89	39.84	39.80	39.75	39.99	39.97	39.94	39.92	39.90	39.87	39.95	39.91	39.86	39.82	39.77	
13'319'400 - 13'626'599	1'109'950 - 1'135'549.95	6'166.39 6'308.60	40.21	39.99	39.95	39.90	39.86	39.82	39.77	40.01	39.98	39.96	39.94	39.91	39.89	39.97	39.92	39.88	39.84	39.79	
13'626'600 - 13'933'799	1'135'550 - 1'161'149.95	6'308.61 6'450.82	40.22	40.01	39.96	39.92	39.88	39.83	39.79	40.02	40.00	39.97	39.95	39.93	39.91	39.98	39.94	39.90	39.85	39.81	
13'933'800 - 14'240'999	1'161'150 - 1'186'749.95	6'450.83 6'593.05	40.23	40.02	39.98	39.94	39.89	39.85	39.81	40.03	40.01	39.99	39.97	39.94	39.92	40.00	39.95	39.91	39.87	39.83	
14'241'000 - 14'548'199	1'186'750 - 1'212'349.95	6'593.06 6'735.27	40.24	40.03	39.99	39.95	39.91	39.87	39.83	40.05	40.02	40.00	39.98	39.96	39.94	40.01	39.97	39.93	39.89	39.84	
14'548'200 - 14'855'399	1'212'350 - 1'237'949.95	6'735.28 6'877.49	40.25	40.05	40.01	39.96	39.92	39.88	39.84	40.06	40.04	40.01	39.99	39.97	39.95	40.02	39.98	39.94	39.90	39.86	
14'855'400 - 15'162'599	1'237'950 - 1'263'549.95	6'877.50 7'019.71	40.25	40.06	40.02	39.98	39.94	39.90	39.86	40.07	40.05	40.03	40.01	39.99	39.96	40.04	40.00	39.96	39.92	39.88	
15'162'600 - 15'469'799	1'263'550 - 1'289'149.95	7'019.72 7'161.93	40.26	40.07	40.03	39.99	39.95	39.91	39.87	40.08	40.06	40.04	40.02	40.00	39.98	40.05	40.01	39.97	39.93	39.89	
15'469'800 - 15'776'999	1'289'150 - 1'314'749.95	7'161.94 7'304.16	40.27	40.08	40.04	40.00	39.96	39.93	39.89	40.09	40.07	40.05	40.03	40.01	39.99	40.06	40.02	39.98	39.94	39.91	
15'777'000 - 16'084'199	1'314'750 - 1'340'349.95	7'304.17 7'446.38	40.27	40.09	40.05	40.02	39.98	39.94	39.90	40.10	40.08	40.06	40.04	40.02	40.00	40.07	40.03	39.99	39.96	39.92	
16'084'200 - 16'391'399	1'340'350 - 1'365'949.95	7'446.39 7'588.60	40.28	40.10	40.06	40.03	39.99	39.95	39.92	40.11	40.09	40.07	40.05	40.03	40.01	40.08	40.04	40.01	39.97	39.93	
16'391'400 - 17'005'799	1'365'950 - 1'417'149.95	7'588.61 7'873.05	40.29	40.11	40.08	40.04	40.01	39.97	39.94	40.12	40.11	40.09	40.07	40.05	40.03	40.09	40.06	40.02	39.99	39.95	
17'005'800 - 17'620'199	1'417'150 - 1'468'349.95	7'873.06 8'157.49	40.30	40.13	40.10	40.06	40.03	39.99	39.96	40.14	40.12	40.11	40.09	40.07	40.05	40.11	40.08	40.04	40.01	39.98	
17'620'200 - 18'234'599	1'468'350 - 1'519'549.95	8'157.50 8'441.93	40.31	40.15	40.12	40.08	40.05	40.02	39.98	40.16	40.14	40.12	40.11	40.09	40.07	40.13	40.10	40.06	40.03	40.00	
18'234'600 - 18'848'999	1'519'550 - 1'570'749.95	8'441.94 8'726.38	40.32	40.16	40.13	40.10	40.07	40.04	40.00	40.17	40.16	40.14	40.12	40.11	40.09	40.15	40.11	40.08	40.05	40.02	
18'849'000 - 19'463'399	1'570'750 - 1'621'949.95	8'726.39 9'010.82	40.33	40.18	40.15	40.12	40.09	40.05	40.02	40.19	40.17	40.16	40.14	40.12	40.11	40.16	40.13	40.10	40.07	40.04	
19'463'400 - 20'077'799	1'621'950 - 1'673'149.95	9'010.83 9'295.27	40.34	40.19	40.16	40.13	40.10	40.07	40.04	40.20	40.19	40.17	40.15	40.14	40.12	40.18	40.15	40.12	40.09	40.06	
20'077'800 - 20'692'199	1'673'150 - 1'724'349.95	9'295.28 9'579.71	40.35	40.21	40.18	40.15	40.12	40.09	40.06	40.21	40.20	40.18	40.17	40.15	40.14	40.19	40.16	40.13	40.10	40.07	
20'692'200 - 21'306'599	1'724'350 - 1'775'549.95	9'579.72 9'864.16	40.36	40.22	40.19	40.16	40.13	40.10	40.08	40.23	40.21	40.20	40.18	40.17	40.15	40.20	40.17	40.15	40.12	40.09	
21'306'600 - 21'920'999	1'775'550 - 1'826'749.95	9'864.17 10'148.60	40.37	40.23	40.20	40.17	40.15	40.12	40.09	40.24	40.22	40.21	40.19	40.18	40.16	40.21	40.19	40.16	40.13	40.10	
21'921'000 - 22'535'399	1'826'750 - 1'877'949.95	10'148.61 10'433.05	40.37	40.24	40.21	40.19	40.16	40.13	40.11	40.25	40.23	40.22	40.21	40.19	40.18	40.23	40.20	40.17	40.14	40.12	
22'535'400 - 23'149'799	1'877'950 - 1'929'149.95	10'433.06 10'717.49	40.38	40.25	40.22	40.20	40.17	40.15	40.12	40.26	40.24	40.23	40.22	40.20	40.19	40.24	40.21	40.18	40.16	40.13	
23'149'800 - 24'378'599	1'929'150 - 2'031'549.95	10'717.50 11'286.38	40.39	40.26	40.24	40.21	40.19	40.16	40.14	40.27	40.26	40.25	40.23	40.22	40.21	40.25	40.23	40.20	40.18	40.15	
24'378'600 - 25'607'399	2'031'550 - 2'133'949.95	11'286.39 11'855.27	40.40	40.28	40.26	40.23	40.21	40.19	40.16	40.29	40.28	40.26	40.25	40.24	40.23	40.27	40.25	40.22	40.20	40.17	
25'607'400 - 26'836'199	2'133'950 - 2'236'349.95	11'855.28 12'424.16	40.41	40.30	40.28	40.25	40.23	40.21	40.18	40.30	40.29	40.28	40.27	40.26	40.24	40.29	40.26	40.24	40.22	40.19	
26'836'200 - 28'064'999	2'236'350 - 2'338'749.95	12'424.17 12'993.05	40.42	40.31	40.29	40.27	40.25	40.23	40.20	40.32	40.31	40.30	40.28	40.27	40.26	40.30	40.28	40.26	40.24	40.21	
28'065'000 - 29'293'799	2'338'750 - 2'441'149.95	12'993.06 13'561.93	40.43	40.33	40.30	40.28	40.26	40.24	40.22	40.33	40.32	40.31	40.30	40.29	40.28	40.31	40.29	40.27	40.25	40.23	
29'293'800 - 30'522'599	2'441'150 - 2'543'549.95	13'561.94 14'130.82	40.44	40.34	40.32	40.30	40.28	40.26	40.24	40.34	40.33	40.32	40.31	40.30	40.29	40.33	40.31	40.29	40.27	40.25	
30'522'600 - 31'751'399	2'543'550 - 2'645'949.95	14'130.83 14'699.71	40.44	40.35	40.33	40.31	40.29	40.27	40.25	40.35	40.34	40.33	40.32	40.31	40.30	40.34	40.32	40.30	40.28	40.26	
31'751'400 - 32'980'199	2'645'950 - 2'748'349.95	14'699.72 15'268.60	40.45	40.36	40.34	40.32	40.30	40.29	40.27	40.36	40.35	40.35	40.34	40.33	40.32	40.35	40.33	40.31	40.29	40.28	
32'980'200 - 34'208'999	2'748'350 - 2'850'749.95	15'268.61 15'837.49	40.46	40.37	40.35	40.33	40.32	40.30	40.28	40.37	40.36	40.36	40.35	40.34	40.33	40.36	40.34	40.32	40.31	40.29	
34'209'000 - 35'437'799	2'850'750 - 2'953'149.95	15'837.50 16'406.38	40.46	40.38	40.36	40.34	40.33	40.31	40.29	40.38	40.37	40.36	40.36	40.35	40.34	40.37	40.35	40.33	40.32	40.30	
35'437'800 - 36'666'599	2'953'150 - 3'055'549.95	16'406.39 16'975.27	40.47	40.39	40.37	40.35	40.34	40.32	40.30												

TRANCHES BAREMES IMPOTS A LA SOURCE 2025				TAUX BAREMES IMPOTS A LA SOURCE 2025																
Année fr.	Mois fr.	A l'heure fr.	A0	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H1	H2	H3	H4	H5
			Seul	Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent					Famille monoparentale						
				0 enf.	1 enf.	2 enf.	3 enf.	4 enf.	5 enf.	0 enf.	1 enf.	2 enf.	3 enf.	4 enf.	5 enf.	1 enf.	2 enf.	3 enf.	4 enf.	5 enf.
			%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%
73'530'600 - 78'445'799	6'127'550 - 6'537'149.95	34'041.94 36'317.49	40.55	40.51	40.50	40.49	40.49	40.48	40.47	40.51	40.51	40.50	40.50	40.49	40.49	40.50	40.50	40.49	40.48	40.47
78'445'800 - 83'360'999	6'537'150 - 6'946'749.95	36'317.50 38'593.05	40.55	40.52	40.51	40.50	40.49	40.49	40.48	40.52	40.51	40.51	40.51	40.50	40.50	40.51	40.50	40.50	40.49	40.48
83'361'000 - 88'276'199	6'946'750 - 7'356'349.95	38'593.06 40'868.60	40.56	40.52	40.51	40.51	40.50	40.49	40.49	40.52	40.52	40.52	40.51	40.51	40.51	40.52	40.51	40.50	40.50	40.49
88'276'200 - 93'191'399	7'356'350 - 7'765'949.95	40'868.61 43'144.16	40.56	40.53	40.52	40.51	40.51	40.50	40.49	40.53	40.53	40.52	40.52	40.52	40.51	40.52	40.52	40.51	40.50	40.50
93'191'400 - 98'106'599	7'765'950 - 8'175'549.95	43'144.17 45'419.71	40.56	40.53	40.53	40.52	40.51	40.51	40.50	40.53	40.53	40.53	40.52	40.52	40.52	40.53	40.52	40.52	40.51	40.50
98'106'600 - 103'021'800	8'175'550 - 8'585'150.00	45'419.72 47'695.28	40.57	40.54	40.53	40.52	40.52	40.51	40.51	40.54	40.53	40.53	40.53	40.53	40.52	40.53	40.53	40.52	40.52	40.51