

TRANCHES BAREMES IMPOTS A LA SOURCE 2026						TAUX BAREMES IMPOTS A LA SOURCE 2026				
Année fr.	Mois fr.	A l'heure fr.	Personne seule			A1	A2	A3	A4	A5
			A déterminer par l'AFC							
			%	%	%	%	%			
0	29'399	0 - 2'449.95	0.00	13.60						
29'400 -	29'999	2'450 - 2'499.95	13.61	13.88						
30'000 -	30'599	2'500 - 2'549.95	13.89	14.16						
30'600 -	31'199	2'550 - 2'599.95	14.17	14.43						
31'200 -	31'799	2'600 - 2'649.95	14.44	14.71						
31'800 -	32'399	2'650 - 2'699.95	14.72	14.99						
32'400 -	32'999	2'700 - 2'749.95	15.00	15.27						
33'000 -	33'599	2'750 - 2'799.95	15.28	15.55						
33'600 -	34'199	2'800 - 2'849.95	15.56	15.82						
34'200 -	34'799	2'850 - 2'899.95	15.83	16.10						
34'800 -	35'399	2'900 - 2'949.95	16.11	16.38						
35'400 -	35'999	2'950 - 2'999.95	16.39	16.66						
36'000 -	36'599	3'000 - 3'049.95	16.67	16.93						
36'600 -	37'199	3'050 - 3'099.95	16.94	17.21						
37'200 -	37'799	3'100 - 3'149.95	17.22	17.49						
37'800 -	38'399	3'150 - 3'199.95	17.50	17.77						
38'400 -	38'999	3'200 - 3'249.95	17.78	18.05	0.07					
39'000 -	39'599	3'250 - 3'299.95	18.06	18.32	0.08					
39'600 -	40'199	3'300 - 3'349.95	18.33	18.60	0.08					
40'200 -	40'799	3'350 - 3'399.95	18.61	18.88	0.09					
40'800 -	41'399	3'400 - 3'449.95	18.89	19.16	0.10					
41'400 -	41'999	3'450 - 3'499.95	19.17	19.43	0.11					
42'000 -	42'599	3'500 - 3'549.95	19.44	19.71	0.12					
42'600 -	43'199	3'550 - 3'599.95	19.72	19.99	0.12					
43'200 -	43'799	3'600 - 3'649.95	20.00	20.27	0.13					
43'800 -	44'399	3'650 - 3'699.95	20.28	20.55	0.14					
44'400 -	44'999	3'700 - 3'749.95	20.56	20.82	0.14					
45'000 -	45'599	3'750 - 3'799.95	20.83	21.10	0.15					
45'600 -	46'199	3'800 - 3'849.95	21.11	21.38	0.16					
46'200 -	46'799	3'850 - 3'899.95	21.39	21.66	0.16					
46'800 -	47'399	3'900 - 3'949.95	21.67	21.93	0.17					
47'400 -	47'999	3'950 - 3'999.95	21.94	22.21	0.18	0.05				
48'000 -	48'599	4'000 - 4'049.95	22.22	22.49	0.18	0.06				
48'600 -	49'199	4'050 - 4'099.95	22.50	22.77	0.19	0.07				
49'200 -	49'799	4'100 - 4'149.95	22.78	23.05	0.21	0.08				
49'800 -	50'399	4'150 - 4'199.95	23.06	23.32	0.34	0.08				
50'400 -	50'999	4'200 - 4'249.95	23.33	23.60	0.47	0.09				
51'000 -	51'599	4'250 - 4'299.95	23.61	23.88	0.60	0.10				
51'600 -	52'199	4'300 - 4'349.95	23.89	24.16	0.72	0.10				
52'200 -	52'799	4'350 - 4'399.95	24.17	24.43	0.84	0.11				
52'800 -	53'399	4'400 - 4'449.95	24.44	24.71	0.96	0.11				
53'400 -	53'999	4'450 - 4'499.95	24.72	24.99	1.08	0.12				
54'000 -	54'599	4'500 - 4'549.95	25.00	25.27	1.20	0.13				
54'600 -	55'199	4'550 - 4'599.95	25.28	25.55	1.32	0.13				
55'200 -	55'799	4'600 - 4'649.95	25.56	25.82	1.44	0.14				
55'800 -	56'399	4'650 - 4'699.95	25.83	26.10	1.56	0.14				
56'400 -	56'999	4'700 - 4'749.95	26.11	26.38	1.68	0.15	0.05			
57'000 -	57'599	4'750 - 4'799.95	26.39	26.66	1.80	0.15	0.05			
57'600 -	58'199	4'800 - 4'849.95	26.67	26.93	1.93	0.16	0.06			
58'200 -	58'799	4'850 - 4'899.95	26.94	27.21	2.05	0.16	0.06			
58'800 -	59'399	4'900 - 4'949.95	27.22	27.49	2.18	0.17	0.07			
59'400 -	59'999	4'950 - 4'999.95	27.50	27.77	2.30	0.17	0.07			
60'000 -	60'599	5'000 - 5'049.95	27.78	28.05	2.43	0.18	0.08			
60'600 -	61'199	5'050 - 5'099.95	28.06	28.32	2.56	0.18	0.09			
61'200 -	61'799	5'100 - 5'149.95	28.33	28.60	2.68	0.19	0.09			
61'800 -	62'399	5'150 - 5'199.95	28.61	28.88	2.80	0.19	0.10			
62'400 -	62'999	5'200 - 5'249.95	28.89	29.16	2.94	0.20	0.10			
63'000 -	63'599	5'250 - 5'299.95	29.17	29.43	3.06	0.20	0.11			
63'600 -	64'199	5'300 - 5'349.95	29.44	29.71	3.19	0.20	0.11			
64'200 -	64'799	5'350 - 5'399.95	29.72	29.99	3.32	0.21	0.12			
64'800 -	65'399	5'400 - 5'449.95	30.00	30.27	3.44	0.21	0.12			
65'400 -	65'999	5'450 - 5'499.95	30.28	30.55	3.56	0.22	0.13	0.04		

Attention : les barèmes A1 à A5 ne peuvent être utilisés que pour les contribuables qui en ont fait la demande auprès de l'administration fiscale et sur décision de cette dernière (voir les Directives concernant l'impôt à la source 2026).

TRANCHES BAREMES IMPOTS A LA SOURCE 2026						TAUX BAREMES IMPOTS A LA SOURCE 2026				
Année fr.	Mois fr.	A l'heure fr.		A1	A2	A3	A4	A5		
				Personne seule						
				A déterminer par l'AFC						
				%	%	%	%	%		
66'000 - 66'599	5'500 - 5'549.95	30.56	30.82	3.68	0.22	0.13	0.05			
66'600 - 67'199	5'550 - 5'599.95	30.83	31.10	3.79	0.23	0.14	0.05			
67'200 - 67'799	5'600 - 5'649.95	31.11	31.38	3.91	0.23	0.14	0.06			
67'800 - 68'399	5'650 - 5'699.95	31.39	31.66	4.02	0.25	0.15	0.06			
68'400 - 68'999	5'700 - 5'749.95	31.67	31.93	4.13	0.35	0.15	0.07			
69'000 - 69'599	5'750 - 5'799.95	31.94	32.21	4.26	0.44	0.16	0.07			
69'600 - 70'199	5'800 - 5'849.95	32.22	32.49	4.38	0.54	0.16	0.08			
70'200 - 70'799	5'850 - 5'899.95	32.50	32.77	4.50	0.63	0.16	0.08			
70'800 - 71'399	5'900 - 5'949.95	32.78	33.05	4.63	0.72	0.17	0.09			
71'400 - 71'999	5'950 - 5'999.95	33.06	33.32	4.75	0.81	0.17	0.09			
72'000 - 72'599	6'000 - 6'049.95	33.33	33.60	4.87	0.90	0.18	0.10			
72'600 - 73'199	6'050 - 6'099.95	33.61	33.88	4.99	1.00	0.18	0.10			
73'200 - 73'799	6'100 - 6'149.95	33.89	34.16	5.10	1.10	0.18	0.10			
73'800 - 74'399	6'150 - 6'199.95	34.17	34.43	5.22	1.19	0.19	0.11			
74'400 - 74'999	6'200 - 6'249.95	34.44	34.71	5.34	1.29	0.19	0.11	0.04		
75'000 - 75'599	6'250 - 6'299.95	34.72	34.99	5.46	1.39	0.20	0.12	0.04		
75'600 - 76'199	6'300 - 6'349.95	35.00	35.27	5.58	1.49	0.20	0.12	0.05		
76'200 - 76'799	6'350 - 6'399.95	35.28	35.55	5.70	1.59	0.20	0.13	0.05		
76'800 - 77'399	6'400 - 6'449.95	35.56	35.82	5.82	1.69	0.21	0.13	0.05		
77'400 - 77'999	6'450 - 6'499.95	35.83	36.10	5.93	1.79	0.21	0.13	0.06		
78'000 - 78'599	6'500 - 6'549.95	36.11	36.38	6.04	1.91	0.22	0.14	0.06		
78'600 - 79'199	6'550 - 6'599.95	36.39	36.66	6.15	2.02	0.22	0.14	0.07		
79'200 - 79'799	6'600 - 6'649.95	36.67	36.93	6.26	2.14	0.22	0.15	0.07		
79'800 - 80'399	6'650 - 6'699.95	36.94	37.21	6.38	2.25	0.23	0.15	0.08		
80'400 - 80'999	6'700 - 6'749.95	37.22	37.49	6.49	2.37	0.23	0.15	0.08		
81'000 - 81'599	6'750 - 6'799.95	37.50	37.77	6.60	2.49	0.24	0.16	0.09		
81'600 - 82'199	6'800 - 6'849.95	37.78	38.05	6.71	2.61	0.24	0.16	0.09		
82'200 - 82'799	6'850 - 6'899.95	38.06	38.32	6.82	2.72	0.24	0.16	0.09		
82'800 - 83'399	6'900 - 6'949.95	38.33	38.60	6.92	2.84	0.25	0.17	0.10		
83'400 - 83'999	6'950 - 6'999.95	38.61	38.88	7.02	2.95	0.25	0.17	0.10		
84'000 - 84'599	7'000 - 7'049.95	38.89	39.16	7.13	3.06	0.25	0.17	0.11		
84'600 - 85'199	7'050 - 7'099.95	39.17	39.43	7.23	3.17	0.26	0.18	0.11		
85'200 - 85'799	7'100 - 7'149.95	39.44	39.71	7.33	3.28	0.26	0.18	0.11		
85'800 - 86'399	7'150 - 7'199.95	39.72	39.99	7.44	3.38	0.26	0.19	0.12		
86'400 - 86'999	7'200 - 7'249.95	40.00	40.27	7.54	3.49	0.34	0.19	0.12		
87'000 - 87'599	7'250 - 7'299.95	40.28	40.55	7.64	3.59	0.43	0.19	0.12		
87'600 - 88'199	7'300 - 7'349.95	40.56	40.82	7.74	3.70	0.52	0.20	0.13		
88'200 - 88'799	7'350 - 7'399.95	40.83	41.10	7.84	3.81	0.60	0.20	0.13		
88'800 - 89'399	7'400 - 7'449.95	41.11	41.38	7.94	3.91	0.69	0.20	0.13		
89'400 - 89'999	7'450 - 7'499.95	41.39	41.66	8.03	4.01	0.77	0.21	0.14		
90'000 - 90'599	7'500 - 7'549.95	41.67	41.93	8.13	4.11	0.85	0.21	0.14		
90'600 - 91'199	7'550 - 7'599.95	41.94	42.21	8.22	4.21	0.94	0.22	0.14		
91'200 - 91'799	7'600 - 7'649.95	42.22	42.49	8.31	4.31	1.03	0.22	0.15		
91'800 - 92'399	7'650 - 7'699.95	42.50	42.77	8.40	4.40	1.12	0.22	0.15		
92'400 - 92'999	7'700 - 7'749.95	42.78	43.05	8.49	4.51	1.20	0.23	0.15		
93'000 - 93'599	7'750 - 7'799.95	43.06	43.32	8.58	4.61	1.29	0.23	0.16		
93'600 - 94'199	7'800 - 7'849.95	43.33	43.60	8.67	4.72	1.38	0.23	0.16		
94'200 - 94'799	7'850 - 7'899.95	43.61	43.88	8.75	4.82	1.48	0.24	0.17		
94'800 - 95'399	7'900 - 7'949.95	43.89	44.16	8.84	4.92	1.57	0.24	0.17		
95'400 - 95'999	7'950 - 7'999.95	44.17	44.43	8.92	5.01	1.65	0.24	0.17		
96'000 - 96'599	8'000 - 8'049.95	44.44	44.71	9.00	5.11	1.75	0.25	0.18		
96'600 - 97'199	8'050 - 8'099.95	44.72	44.99	9.09	5.21	1.84	0.27	0.18		
97'200 - 97'799	8'100 - 8'149.95	45.00	45.27	9.17	5.31	1.94	0.28	0.18		
97'800 - 98'399	8'150 - 8'199.95	45.28	45.55	9.25	5.41	2.03	0.29	0.19		
98'400 - 98'999	8'200 - 8'249.95	45.56	45.82	9.33	5.51	2.13	0.30	0.19		
99'000 - 99'599	8'250 - 8'299.95	45.83	46.10	9.40	5.61	2.23	0.31	0.19		
99'600 - 100'199	8'300 - 8'349.95	46.11	46.38	9.48	5.70	2.33	0.32	0.20		
100'200 - 100'799	8'350 - 8'399.95	46.39	46.66	9.56	5.80	2.42	0.34	0.20		
100'800 - 101'399	8'400 - 8'449.95	46.67	46.93	9.63	5.89	2.52	0.35	0.20		
101'400 - 101'999	8'450 - 8'499.95	46.94	47.21	9.71	5.98	2.61	0.36	0.20		
102'000 - 102'599	8'500 - 8'549.95	47.22	47.49	9.78	6.08	2.71	0.37	0.21		
102'600 - 103'199	8'550 - 8'599.95	47.50	47.77	9.85	6.17	2.80	0.38	0.21		

TRANCHES BAREMES IMPOTS A LA SOURCE 2026						TAUX BAREMES IMPOTS A LA SOURCE 2026				
Année fr.	Mois fr.	A l'heure fr.		A1	A2	A3	A4	A5		
				Personne seule						
				A déterminer par l'AFC						
				%	%	%	%	%		
103'200 - 103'799	8'600 - 8'649.95	47.78	48.05	9.93	6.26	2.89	0.39	0.21		
103'800 - 104'399	8'650 - 8'699.95	48.06	48.32	10.00	6.35	2.98	0.40	0.22		
104'400 - 104'999	8'700 - 8'749.95	48.33	48.60	10.07	6.45	3.07	0.47	0.22		
105'000 - 105'599	8'750 - 8'799.95	48.61	48.88	10.14	6.54	3.16	0.54	0.23		
105'600 - 106'199	8'800 - 8'849.95	48.89	49.16	10.21	6.62	3.25	0.61	0.24		
106'200 - 106'799	8'850 - 8'899.95	49.17	49.43	10.27	6.71	3.35	0.68	0.25		
106'800 - 107'399	8'900 - 8'949.95	49.44	49.71	10.34	6.80	3.44	0.75	0.27		
107'400 - 107'999	8'950 - 8'999.95	49.72	49.99	10.41	6.89	3.53	0.82	0.28		
108'000 - 108'599	9'000 - 9'049.95	50.00	50.27	10.49	6.97	3.61	0.89	0.29		
108'600 - 109'199	9'050 - 9'099.95	50.28	50.55	10.56	7.06	3.70	0.96	0.30		
109'200 - 109'799	9'100 - 9'149.95	50.56	50.82	10.64	7.14	3.79	1.03	0.31		
109'800 - 110'399	9'150 - 9'199.95	50.83	51.10	10.72	7.22	3.87	1.11	0.32		
110'400 - 110'999	9'200 - 9'249.95	51.11	51.38	10.79	7.30	3.96	1.18	0.33		
111'000 - 111'599	9'250 - 9'299.95	51.39	51.66	10.87	7.38	4.05	1.25	0.34		
111'600 - 112'199	9'300 - 9'349.95	51.67	51.93	10.94	7.46	4.14	1.33	0.35		
112'200 - 112'799	9'350 - 9'399.95	51.94	52.21	11.02	7.54	4.23	1.41	0.36		
112'800 - 113'399	9'400 - 9'449.95	52.22	52.49	11.09	7.62	4.32	1.49	0.37		
113'400 - 113'999	9'450 - 9'499.95	52.50	52.77	11.16	7.70	4.41	1.56	0.38		
114'000 - 114'599	9'500 - 9'549.95	52.78	53.05	11.23	7.77	4.50	1.65	0.39		
114'600 - 115'199	9'550 - 9'599.95	53.06	53.32	11.30	7.85	4.58	1.73	0.40		
115'200 - 115'799	9'600 - 9'649.95	53.33	53.60	11.38	7.93	4.67	1.81	0.41		
115'800 - 116'399	9'650 - 9'699.95	53.61	53.88	11.45	8.00	4.76	1.89	0.42		
116'400 - 116'999	9'700 - 9'749.95	53.89	54.16	11.52	8.07	4.84	1.97	0.42		
117'000 - 117'599	9'750 - 9'799.95	54.17	54.43	11.59	8.16	4.93	2.06	0.43		
117'600 - 118'199	9'800 - 9'849.95	54.44	54.71	11.66	8.24	5.01	2.15	0.44		
118'200 - 118'799	9'850 - 9'899.95	54.72	54.99	11.73	8.32	5.10	2.23	0.45		
118'800 - 119'399	9'900 - 9'949.95	55.00	55.27	11.80	8.41	5.18	2.31	0.46		
119'400 - 119'999	9'950 - 9'999.95	55.28	55.55	11.88	8.49	5.26	2.40	0.47		
120'000 - 120'599	10'000 - 10'049.95	55.56	55.82	11.95	8.57	5.35	2.48	0.48		
120'600 - 121'199	10'050 - 10'099.95	55.83	56.10	12.03	8.65	5.43	2.56	0.49		
121'200 - 121'799	10'100 - 10'149.95	56.11	56.38	12.10	8.73	5.51	2.64	0.50		
121'800 - 122'399	10'150 - 10'199.95	56.39	56.66	12.17	8.81	5.59	2.72	0.50		
122'400 - 122'999	10'200 - 10'249.95	56.67	56.93	12.24	8.89	5.68	2.80	0.56		
123'000 - 123'599	10'250 - 10'299.95	56.94	57.21	12.31	8.96	5.76	2.88	0.62		
123'600 - 124'199	10'300 - 10'349.95	57.22	57.49	12.38	9.04	5.84	2.96	0.68		
124'200 - 124'799	10'350 - 10'399.95	57.50	57.77	12.45	9.12	5.92	3.04	0.74		
124'800 - 125'399	10'400 - 10'449.95	57.78	58.05	12.52	9.20	5.99	3.11	0.81		
125'400 - 125'999	10'450 - 10'499.95	58.06	58.32	12.59	9.27	6.07	3.19	0.87		
126'000 - 126'599	10'500 - 10'549.95	58.33	58.60	12.66	9.35	6.16	3.27	0.93		
126'600 - 127'199	10'550 - 10'599.95	58.61	58.88	12.73	9.42	6.25	3.35	0.99		
127'200 - 127'799	10'600 - 10'649.95	58.89	59.16	12.79	9.50	6.33	3.42	1.05		
127'800 - 128'399	10'650 - 10'699.95	59.17	59.43	12.86	9.57	6.42	3.50	1.12		
128'400 - 128'999	10'700 - 10'749.95	59.44	59.71	12.92	9.65	6.50	3.58	1.18		
129'000 - 129'599	10'750 - 10'799.95	59.72	59.99	12.99	9.72	6.59	3.66	1.24		
129'600 - 130'199	10'800 - 10'849.95	60.00	60.27	13.05	9.79	6.67	3.74	1.31		
130'200 - 130'799	10'850 - 10'899.95	60.28	60.55	13.11	9.86	6.76	3.82	1.38		
130'800 - 131'399	10'900 - 10'949.95	60.56	60.82	13.18	9.93	6.84	3.89	1.45		
131'400 - 131'999	10'950 - 10'999.95	60.83	61.10	13.24	10.00	6.92	3.97	1.52		
132'000 - 132'599	11'000 - 11'049.95	61.11	61.38	13.30	10.07	7.00	4.05	1.59		
132'600 - 133'199	11'050 - 11'099.95	61.39	61.66	13.36	10.14	7.08	4.12	1.66		
133'200 - 133'799	11'100 - 11'149.95	61.67	61.93	13.42	10.21	7.16	4.20	1.73		
133'800 - 134'399	11'150 - 11'199.95	61.94	62.21	13.48	10.28	7.24	4.28	1.80		
134'400 - 134'999	11'200 - 11'249.95	62.22	62.49	13.54	10.34	7.32	4.36	1.87		
135'000 - 135'599	11'250 - 11'299.95	62.50	62.77	13.60	10.41	7.40	4.44	1.95		
135'600 - 136'199	11'300 - 11'349.95	62.78	63.05	13.66	10.47	7.48	4.53	2.02		
136'200 - 136'799	11'350 - 11'399.95	63.06	63.32	13.71	10.54	7.56	4.61	2.09		
136'800 - 137'399	11'400 - 11'449.95	63.33	63.60	13.78	10.61	7.64	4.70	2.17		
137'400 - 137'999	11'450 - 11'499.95	63.61	63.88	13.83	10.68	7.72	4.79	2.24		
138'000 - 138'599	11'500 - 11'549.95	63.89	64.16	13.89	10.75	7.80	4.87	2.31		
138'600 - 139'199	11'550 - 11'599.95	64.17	64.43	13.95	10.82	7.87	4.96	2.39		
139'200 - 139'799	11'600 - 11'649.95	64.44	64.71	14.00	10.89	7.95	5.04	2.46		
139'800 - 140'399	11'650 - 11'699.95	64.72	64.99	14.06	10.96	8.02	5.13	2.53		

TRANCHES BAREMES IMPOTS A LA SOURCE 2026						TAUX BAREMES IMPOTS A LA SOURCE 2026				
Année fr.	Mois fr.	A l'heure fr.		A1	A2	A3	A4	A5		
				Personne seule						
				A déterminer par l'AFC						
				%	%	%	%	%		
140'400 - 140'999	11'700 - 11'749.95	65.00	65.27	14.11	11.03	8.10	5.21	2.60		
141'000 - 141'599	11'750 - 11'799.95	65.28	65.55	14.17	11.10	8.17	5.30	2.67		
141'600 - 142'199	11'800 - 11'849.95	65.56	65.82	14.22	11.17	8.25	5.38	2.74		
142'200 - 142'799	11'850 - 11'899.95	65.83	66.10	14.27	11.23	8.32	5.46	2.81		
142'800 - 143'399	11'900 - 11'949.95	66.11	66.38	14.33	11.30	8.39	5.55	2.88		
143'400 - 143'999	11'950 - 11'999.95	66.39	66.66	14.38	11.36	8.46	5.63	2.95		
144'000 - 144'599	12'000 - 12'049.95	66.67	66.93	14.44	11.43	8.53	5.72	3.03		
144'600 - 145'199	12'050 - 12'099.95	66.94	67.21	14.49	11.49	8.60	5.80	3.11		
145'200 - 145'799	12'100 - 12'149.95	67.22	67.49	14.54	11.56	8.67	5.88	3.19		
145'800 - 146'399	12'150 - 12'199.95	67.50	67.77	14.59	11.62	8.74	5.96	3.27		
146'400 - 146'999	12'200 - 12'249.95	67.78	68.05	14.64	11.68	8.81	6.04	3.35		
147'000 - 147'599	12'250 - 12'299.95	68.06	68.32	14.69	11.74	8.88	6.12	3.43		
147'600 - 148'199	12'300 - 12'349.95	68.33	68.60	14.75	11.80	8.94	6.19	3.51		
148'200 - 148'799	12'350 - 12'399.95	68.61	68.88	14.81	11.87	9.01	6.28	3.59		
148'800 - 149'399	12'400 - 12'449.95	68.89	69.16	14.87	11.93	9.08	6.35	3.68		
149'400 - 149'999	12'450 - 12'499.95	69.17	69.43	14.93	11.99	9.15	6.43	3.76		
150'000 - 150'599	12'500 - 12'549.95	69.44	69.71	14.99	12.06	9.22	6.51	3.84		
150'600 - 151'199	12'550 - 12'599.95	69.72	69.99	15.05	12.12	9.28	6.59	3.92		
151'200 - 151'799	12'600 - 12'649.95	70.00	70.27	15.10	12.18	9.35	6.67	4.00		
151'800 - 152'399	12'650 - 12'699.95	70.28	70.55	15.16	12.24	9.41	6.74	4.09		
152'400 - 152'999	12'700 - 12'749.95	70.56	70.82	15.22	12.30	9.48	6.82	4.17		
153'000 - 153'599	12'750 - 12'799.95	70.83	71.10	15.27	12.36	9.55	6.90	4.26		
153'600 - 154'199	12'800 - 12'849.95	71.11	71.38	15.33	12.42	9.61	6.97	4.34		
154'200 - 154'799	12'850 - 12'899.95	71.39	71.66	15.39	12.48	9.68	7.05	4.42		
154'800 - 155'399	12'900 - 12'949.95	71.67	71.93	15.44	12.54	9.75	7.12	4.50		
155'400 - 155'999	12'950 - 12'999.95	71.94	72.21	15.49	12.60	9.81	7.19	4.58		
156'000 - 156'599	13'000 - 13'049.95	72.22	72.49	15.55	12.67	9.88	7.26	4.66		
156'600 - 157'199	13'050 - 13'099.95	72.50	72.77	15.60	12.74	9.95	7.34	4.75		
157'200 - 157'799	13'100 - 13'149.95	72.78	73.05	15.66	12.80	10.02	7.41	4.83		
157'800 - 158'399	13'150 - 13'199.95	73.06	73.32	15.71	12.86	10.08	7.48	4.91		
158'400 - 158'999	13'200 - 13'249.95	73.33	73.60	15.76	12.93	10.15	7.55	4.99		
159'000 - 159'599	13'250 - 13'299.95	73.61	73.88	15.81	12.99	10.22	7.62	5.07		
159'600 - 160'199	13'300 - 13'349.95	73.89	74.16	15.86	13.05	10.28	7.69	5.14		
160'200 - 160'799	13'350 - 13'399.95	74.17	74.43	15.92	13.11	10.35	7.76	5.23		
160'800 - 161'399	13'400 - 13'449.95	74.44	74.71	15.97	13.17	10.41	7.83	5.30		
161'400 - 161'999	13'450 - 13'499.95	74.72	74.99	16.02	13.23	10.47	7.89	5.38		
162'000 - 162'599	13'500 - 13'549.95	75.00	75.27	16.07	13.29	10.54	7.96	5.45		
162'600 - 163'199	13'550 - 13'599.95	75.28	75.55	16.12	13.36	10.60	8.03	5.53		
163'200 - 163'799	13'600 - 13'649.95	75.56	75.82	16.17	13.41	10.66	8.09	5.61		
163'800 - 164'399	13'650 - 13'699.95	75.83	76.10	16.21	13.47	10.73	8.16	5.68		
164'400 - 164'999	13'700 - 13'749.95	76.11	76.38	16.27	13.53	10.80	8.23	5.76		
165'000 - 165'599	13'750 - 13'799.95	76.39	76.66	16.31	13.59	10.87	8.29	5.83		
165'600 - 166'199	13'800 - 13'849.95	76.67	76.93	16.36	13.65	10.93	8.35	5.90		
166'200 - 166'799	13'850 - 13'899.95	76.94	77.21	16.41	13.70	11.00	8.42	5.97		
166'800 - 167'399	13'900 - 13'949.95	77.22	77.49	16.46	13.76	11.07	8.48	6.05		
167'400 - 167'999	13'950 - 13'999.95	77.50	77.77	16.50	13.82	11.13	8.54	6.12		
168'000 - 168'599	14'000 - 14'049.95	77.78	78.05	16.55	13.87	11.20	8.61	6.19		
168'600 - 169'199	14'050 - 14'099.95	78.06	78.32	16.60	13.93	11.27	8.67	6.26		
169'200 - 169'799	14'100 - 14'149.95	78.33	78.60	16.64	13.99	11.33	8.73	6.33		
169'800 - 170'399	14'150 - 14'199.95	78.61	78.88	16.69	14.04	11.39	8.79	6.40		
170'400 - 170'999	14'200 - 14'249.95	78.89	79.16	16.73	14.09	11.46	8.85	6.47		
171'000 - 171'599	14'250 - 14'299.95	79.17	79.43	16.78	14.15	11.52	8.91	6.54		
171'600 - 172'199	14'300 - 14'349.95	79.44	79.71	16.82	14.20	11.59	8.97	6.61		
172'200 - 172'799	14'350 - 14'399.95	79.72	79.99	16.86	14.26	11.65	9.04	6.67		
172'800 - 173'399	14'400 - 14'449.95	80.00	80.27	16.91	14.31	11.71	9.11	6.74		
173'400 - 173'999	14'450 - 14'499.95	80.28	80.55	16.95	14.36	11.77	9.18	6.81		
174'000 - 174'599	14'500 - 14'549.95	80.56	80.82	17.00	14.41	11.83	9.25	6.88		
174'600 - 175'199	14'550 - 14'599.95	80.83	81.10	17.04	14.46	11.89	9.32	6.94		
175'200 - 175'799	14'600 - 14'649.95	81.11	81.38	17.08	14.52	11.96	9.39	7.01		
175'800 - 176'399	14'650 - 14'699.95	81.39	81.66	17.13	14.57	12.01	9.46	7.07		
176'400 - 176'999	14'700 - 14'749.95	81.67	81.93	17.17	14.62	12.07	9.52	7.14		
177'000 - 177'599	14'750 - 14'799.95	81.94	82.21	17.22	14.67	12.13	9.60	7.20		

TRANCHES BAREMES IMPOTS A LA SOURCE 2026					TAUX BAREMES IMPOTS A LA SOURCE 2026				
Année fr.	Mois fr.	A l'heure fr.		A1	A2	A3	A4	A5	
				Personne seule					
				A déterminer par l'AFC					
				%	%	%	%	%	
177'600 - 178'199	14'800 - 14'849.95	82.22	82.49	17.27	14.72	12.19	9.66	7.27	
178'200 - 178'799	14'850 - 14'899.95	82.50	82.77	17.31	14.77	12.25	9.73	7.33	
178'800 - 179'399	14'900 - 14'949.95	82.78	83.05	17.36	14.82	12.31	9.80	7.39	
179'400 - 179'999	14'950 - 14'999.95	83.06	83.32	17.40	14.87	12.37	9.86	7.45	
180'000 - 180'599	15'000 - 15'049.95	83.33	83.60	17.45	14.92	12.42	9.93	7.52	
180'600 - 181'199	15'050 - 15'099.95	83.61	83.88	17.49	14.97	12.48	9.99	7.58	
181'200 - 181'799	15'100 - 15'149.95	83.89	84.16	17.54	15.02	12.54	10.06	7.65	
181'800 - 182'399	15'150 - 15'199.95	84.17	84.43	17.58	15.06	12.59	10.12	7.71	
182'400 - 182'999	15'200 - 15'249.95	84.44	84.71	17.62	15.11	12.65	10.18	7.78	
183'000 - 183'599	15'250 - 15'299.95	84.72	84.99	17.67	15.16	12.71	10.25	7.85	
183'600 - 184'199	15'300 - 15'349.95	85.00	85.27	17.71	15.21	12.76	10.31	7.91	
184'200 - 184'799	15'350 - 15'399.95	85.28	85.55	17.76	15.25	12.81	10.37	7.98	
184'800 - 185'399	15'400 - 15'449.95	85.56	85.82	17.81	15.30	12.87	10.43	8.04	
185'400 - 185'999	15'450 - 15'499.95	85.83	86.10	17.86	15.35	12.92	10.50	8.11	
186'000 - 186'599	15'500 - 15'549.95	86.11	86.38	17.91	15.39	12.98	10.56	8.17	
186'600 - 187'199	15'550 - 15'599.95	86.39	86.66	17.95	15.44	13.03	10.62	8.23	
187'200 - 187'799	15'600 - 15'649.95	86.67	86.93	18.00	15.48	13.08	10.68	8.30	
187'800 - 188'399	15'650 - 15'699.95	86.94	87.21	18.05	15.53	13.14	10.74	8.36	
188'400 - 188'999	15'700 - 15'749.95	87.22	87.49	18.09	15.57	13.19	10.80	8.42	
189'000 - 189'599	15'750 - 15'799.95	87.50	87.77	18.14	15.61	13.24	10.86	8.49	
189'600 - 190'199	15'800 - 15'849.95	87.78	88.05	18.19	15.66	13.29	10.92	8.55	
190'200 - 190'799	15'850 - 15'899.95	88.06	88.32	18.23	15.70	13.34	10.98	8.62	
190'800 - 191'399	15'900 - 15'949.95	88.33	88.60	18.28	15.75	13.39	11.04	8.68	
191'400 - 191'999	15'950 - 15'999.95	88.61	88.88	18.33	15.79	13.45	11.10	8.75	
192'000 - 192'599	16'000 - 16'049.95	88.89	89.16	18.37	15.84	13.49	11.15	8.81	
192'600 - 193'199	16'050 - 16'099.95	89.17	89.43	18.41	15.88	13.54	11.21	8.88	
193'200 - 193'799	16'100 - 16'149.95	89.44	89.71	18.46	15.93	13.59	11.27	8.94	
193'800 - 194'399	16'150 - 16'199.95	89.72	89.99	18.50	15.99	13.64	11.32	9.01	
194'400 - 194'999	16'200 - 16'249.95	90.00	90.27	18.55	16.04	13.69	11.38	9.07	
195'000 - 195'599	16'250 - 16'299.95	90.28	90.55	18.59	16.09	13.74	11.43	9.13	
195'600 - 196'199	16'300 - 16'349.95	90.56	90.82	18.63	16.14	13.79	11.49	9.20	
196'200 - 196'799	16'350 - 16'399.95	90.83	91.10	18.68	16.19	13.84	11.55	9.26	
196'800 - 197'399	16'400 - 16'449.95	91.11	91.38	18.72	16.24	13.88	11.60	9.32	
197'400 - 197'999	16'450 - 16'499.95	91.39	91.66	18.76	16.29	13.94	11.66	9.38	
198'000 - 198'599	16'500 - 16'549.95	91.67	91.93	18.80	16.34	13.98	11.71	9.44	
198'600 - 199'199	16'550 - 16'599.95	91.94	92.21	18.85	16.39	14.03	11.76	9.50	
199'200 - 199'799	16'600 - 16'649.95	92.22	92.49	18.89	16.44	14.07	11.82	9.56	
199'800 - 200'399	16'650 - 16'699.95	92.50	92.77	18.93	16.49	14.12	11.87	9.62	
200'400 - 200'999	16'700 - 16'749.95	92.78	93.05	18.97	16.54	14.17	11.92	9.68	
201'000 - 201'599	16'750 - 16'799.95	93.06	93.32	19.01	16.58	14.22	11.98	9.74	
201'600 - 202'199	16'800 - 16'849.95	93.33	93.60	19.05	16.64	14.27	12.03	9.80	
202'200 - 202'799	16'850 - 16'899.95	93.61	93.88	19.09	16.68	14.32	12.08	9.86	
202'800 - 203'399	16'900 - 16'949.95	93.89	94.16	19.13	16.73	14.37	12.13	9.92	
203'400 - 203'999	16'950 - 16'999.95	94.17	94.43	19.17	16.77	14.42	12.18	9.97	
204'000 - 204'599	17'000 - 17'049.95	94.44	94.71	19.21	16.82	14.47	12.24	10.03	
204'600 - 205'199	17'050 - 17'099.95	94.72	94.99	19.25	16.87	14.52	12.29	10.09	
205'200 - 205'799	17'100 - 17'149.95	95.00	95.27	19.29	16.91	14.57	12.34	10.14	
205'800 - 206'399	17'150 - 17'199.95	95.28	95.55	19.33	16.96	14.62	12.39	10.20	
206'400 - 206'999	17'200 - 17'249.95	95.56	95.82	19.37	17.01	14.67	12.44	10.26	
207'000 - 207'599	17'250 - 17'299.95	95.83	96.10	19.41	17.05	14.72	12.49	10.31	
207'600 - 208'199	17'300 - 17'349.95	96.11	96.38	19.44	17.10	14.77	12.53	10.37	
208'200 - 208'799	17'350 - 17'399.95	96.39	96.66	19.49	17.15	14.82	12.59	10.43	
208'800 - 209'399	17'400 - 17'449.95	96.67	96.93	19.52	17.19	14.86	12.63	10.48	
209'400 - 209'999	17'450 - 17'499.95	96.94	97.21	19.56	17.23	14.91	12.68	10.53	
210'000 - 210'599	17'500 - 17'549.95	97.22	97.49	19.60	17.28	14.96	12.74	10.59	
210'600 - 211'199	17'550 - 17'599.95	97.50	97.77	19.64	17.32	15.01	12.79	10.64	
211'200 - 211'799	17'600 - 17'649.95	97.78	98.05	19.67	17.36	15.06	12.85	10.70	
211'800 - 212'399	17'650 - 17'699.95	98.06	98.32	19.71	17.41	15.10	12.90	10.75	
212'400 - 212'999	17'700 - 17'749.95	98.33	98.60	19.75	17.45	15.16	12.95	10.80	
213'000 - 213'599	17'750 - 17'799.95	98.61	98.88	19.78	17.49	15.21	13.00	10.86	
213'600 - 214'199	17'800 - 17'849.95	98.89	99.16	19.82	17.54	15.25	13.05	10.91	
214'200 - 214'799	17'850 - 17'899.95	99.17	99.43	19.86	17.58	15.31	13.11	10.96	

TRANCHES BAREMES IMPOTS A LA SOURCE 2026					TAUX BAREMES IMPOTS A LA SOURCE 2026				
Année fr.	Mois fr.	A l'heure fr.		A1	A2	A3	A4	A5	
				Personne seule					
				A déterminer par l'AFC					
				%	%	%	%	%	
214'800 - 215'399	17'900 - 17'949.95	99.44	99.71	19.89	17.62	15.35	13.16	11.01	
215'400 - 215'999	17'950 - 17'999.95	99.72	99.99	19.93	17.66	15.40	13.21	11.06	
216'000 - 216'599	18'000 - 18'049.95	100.00	100.27	19.97	17.71	15.45	13.26	11.12	
216'600 - 217'199	18'050 - 18'099.95	100.28	100.55	20.00	17.75	15.50	13.31	11.17	
217'200 - 217'799	18'100 - 18'149.95	100.56	100.82	20.03	17.79	15.54	13.36	11.22	
217'800 - 218'399	18'150 - 18'199.95	100.83	101.10	20.07	17.83	15.59	13.41	11.27	
218'400 - 218'999	18'200 - 18'249.95	101.11	101.38	20.11	17.87	15.64	13.46	11.33	
219'000 - 219'599	18'250 - 18'299.95	101.39	101.66	20.14	17.91	15.69	13.51	11.38	
219'600 - 220'199	18'300 - 18'349.95	101.67	101.93	20.17	17.95	15.73	13.56	11.44	
220'200 - 220'799	18'350 - 18'399.95	101.94	102.21	20.21	18.00	15.78	13.61	11.49	
220'800 - 221'399	18'400 - 18'449.95	102.22	102.49	20.24	18.03	15.83	13.66	11.55	
221'400 - 221'999	18'450 - 18'499.95	102.50	102.77	20.27	18.07	15.87	13.70	11.60	
222'000 - 222'599	18'500 - 18'549.95	102.78	103.05	20.31	18.11	15.91	13.75	11.65	
222'600 - 223'199	18'550 - 18'599.95	103.06	103.32	20.34	18.15	15.96	13.80	11.71	
223'200 - 223'799	18'600 - 18'649.95	103.33	103.60	20.38	18.19	16.01	13.85	11.76	
223'800 - 224'399	18'650 - 18'699.95	103.61	103.88	20.41	18.23	16.05	13.89	11.81	
224'400 - 224'999	18'700 - 18'749.95	103.89	104.16	20.44	18.27	16.10	13.95	11.87	
225'000 - 225'599	18'750 - 18'799.95	104.17	104.43	20.47	18.31	16.14	13.99	11.92	
225'600 - 226'199	18'800 - 18'849.95	104.44	104.71	20.51	18.34	16.18	14.04	11.97	
226'200 - 226'799	18'850 - 18'899.95	104.72	104.99	20.54	18.38	16.23	14.08	12.02	
226'800 - 227'399	18'900 - 18'949.95	105.00	105.27	20.58	18.42	16.27	14.13	12.08	
227'400 - 227'999	18'950 - 18'999.95	105.28	105.55	20.61	18.46	16.31	14.17	12.13	
228'000 - 228'599	19'000 - 19'049.95	105.56	105.82	20.65	18.50	16.36	14.22	12.17	
228'600 - 229'199	19'050 - 19'099.95	105.83	106.10	20.68	18.54	16.40	14.27	12.23	
229'200 - 229'799	19'100 - 19'149.95	106.11	106.38	20.72	18.57	16.44	14.32	12.28	
229'800 - 230'399	19'150 - 19'199.95	106.39	106.66	20.75	18.61	16.49	14.36	12.33	
230'400 - 230'999	19'200 - 19'249.95	106.67	106.93	20.78	18.64	16.53	14.41	12.38	
231'000 - 231'599	19'250 - 19'299.95	106.94	107.21	20.82	18.68	16.57	14.46	12.43	
231'600 - 232'199	19'300 - 19'349.95	107.22	107.49	20.85	18.72	16.61	14.51	12.48	
232'200 - 232'799	19'350 - 19'399.95	107.50	107.77	20.88	18.75	16.65	14.55	12.52	
232'800 - 233'399	19'400 - 19'449.95	107.78	108.05	20.92	18.79	16.70	14.60	12.58	
233'400 - 233'999	19'450 - 19'499.95	108.06	108.32	20.95	18.83	16.74	14.65	12.62	
234'000 - 234'599	19'500 - 19'549.95	108.33	108.60	20.99	18.86	16.78	14.69	12.67	
234'600 - 235'199	19'550 - 19'599.95	108.61	108.88	21.03	18.90	16.82	14.74	12.72	
235'200 - 235'799	19'600 - 19'649.95	108.89	109.16	21.07	18.93	16.86	14.79	12.77	
235'800 - 236'399	19'650 - 19'749.95	109.17	109.71	21.12	18.99	16.92	14.86	12.84	
237'000 - 238'199	19'750 - 19'849.95	109.72	110.27	21.19	19.05	17.00	14.94	12.93	
238'200 - 239'399	19'850 - 19'949.95	110.28	110.82	21.27	19.12	17.08	15.03	13.03	
239'400 - 240'599	19'950 - 20'049.95	110.83	111.38	21.33	19.19	17.15	15.12	13.12	
240'600 - 241'799	20'050 - 20'149.95	111.39	111.93	21.41	19.26	17.23	15.21	13.21	
241'800 - 242'999	20'150 - 20'249.95	111.94	112.49	21.48	19.33	17.31	15.30	13.30	
243'000 - 244'199	20'250 - 20'349.95	112.50	113.05	21.55	19.41	17.39	15.38	13.39	
244'200 - 245'399	20'350 - 20'449.95	113.06	113.60	21.62	19.49	17.46	15.47	13.48	
245'400 - 246'599	20'450 - 20'549.95	113.61	114.16	21.68	19.57	17.54	15.55	13.57	
246'600 - 247'799	20'550 - 20'649.95	114.17	114.71	21.75	19.65	17.61	15.64	13.66	
247'800 - 248'999	20'650 - 20'749.95	114.72	115.27	21.82	19.72	17.69	15.72	13.76	
249'000 - 250'199	20'750 - 20'849.95	115.28	115.82	21.89	19.80	17.76	15.80	13.84	
250'200 - 251'399	20'850 - 20'949.95	115.83	116.38	21.95	19.88	17.83	15.88	13.94	
251'400 - 252'599	20'950 - 21'049.95	116.39	116.93	22.02	19.95	17.91	15.96	14.02	
252'600 - 253'799	21'050 - 21'149.95	116.94	117.49	22.08	20.02	17.99	16.04	14.11	
253'800 - 254'999	21'150 - 21'249.95	117.50	118.05	22.15	20.09	18.07	16.12	14.20	
255'000 - 256'199	21'250 - 21'349.95	118.06	118.60	22.21	20.17	18.15	16.20	14.29	
256'200 - 257'399	21'350 - 21'449.95	118.61	119.16	22.28	20.24	18.23	16.28	14.38	
257'400 - 258'599	21'450 - 21'549.95	119.17	119.71	22.34	20.31	18.30	16.35	14.46	
258'600 - 259'799	21'550 - 21'649.95	119.72	120.27	22.41	20.39	18.38	16.43	14.55	
259'800 - 260'999	21'650 - 21'749.95	120.28	120.82	22.46	20.45	18.45	16.51	14.63	
261'000 - 262'199	21'750 - 21'849.95	120.83	121.38	22.53	20.52	18.53	16.60	14.71	
262'200 - 263'399	21'850 - 21'949.95	121.39	121.93	22.59	20.60	18.61	16.68	14.80	
263'400 - 264'599	21'950 - 22'049.95	121.94	122.49	22.65	20.66	18.69	16.76	14.87	
264'600 - 265'799	22'050 - 22'149.95	122.50	123.05	22.71	20.73	18.77	16.85	14.96	
265'800 - 266'999	22'150 - 22'249.95	123.06	123.60	22.77	20.79	18.84	16.92	15.04	
267'000 - 268'199	22'250 - 22'349.95	123.61	124.16	22.83	20.86	18.92	17.01	15.12	

TRANCHES BAREMES IMPOTS A LA SOURCE 2026						TAUX BAREMES IMPOTS A LA SOURCE 2026				
Année fr.	Mois fr.	A l'heure fr.		A1	A2	A3	A4	A5		
				Personne seule						
				A déterminer par l'AFC						
				%	%	%	%	%		
268'200 - 269'399	22'350 - 22'449.95	124.17	124.71	22.88	20.93	18.99	17.08	15.20		
269'400 - 270'599	22'450 - 22'549.95	124.72	125.27	22.94	20.99	19.06	17.16	15.29		
270'600 - 271'799	22'550 - 22'649.95	125.28	125.82	23.00	21.06	19.14	17.24	15.38		
271'800 - 272'999	22'650 - 22'749.95	125.83	126.38	23.06	21.13	19.21	17.32	15.46		
273'000 - 274'199	22'750 - 22'849.95	126.39	126.93	23.12	21.19	19.28	17.39	15.55		
274'200 - 275'399	22'850 - 22'949.95	126.94	127.49	23.17	21.25	19.35	17.47	15.63		
275'400 - 276'599	22'950 - 23'049.95	127.50	128.05	23.23	21.32	19.42	17.54	15.71		
276'600 - 277'799	23'050 - 23'149.95	128.06	128.60	23.28	21.38	19.49	17.61	15.79		
277'800 - 278'999	23'150 - 23'249.95	128.61	129.16	23.34	21.44	19.56	17.69	15.88		
279'000 - 280'199	23'250 - 23'349.95	129.17	129.71	23.39	21.51	19.63	17.77	15.96		
280'200 - 281'399	23'350 - 23'449.95	129.72	130.27	23.44	21.57	19.70	17.84	16.04		
281'400 - 282'599	23'450 - 23'549.95	130.28	130.82	23.50	21.63	19.77	17.92	16.12		
282'600 - 283'799	23'550 - 23'649.95	130.83	131.38	23.55	21.69	19.83	17.99	16.19		
283'800 - 284'999	23'650 - 23'749.95	131.39	131.93	23.60	21.75	19.90	18.07	16.27		
285'000 - 286'199	23'750 - 23'849.95	131.94	132.49	23.65	21.81	19.97	18.15	16.35		
286'200 - 287'399	23'850 - 23'949.95	132.50	133.05	23.70	21.87	20.03	18.22	16.43		
287'400 - 288'599	23'950 - 24'049.95	133.06	133.60	23.76	21.93	20.10	18.29	16.51		
288'600 - 289'799	24'050 - 24'149.95	133.61	134.16	23.80	21.98	20.16	18.36	16.58		
289'800 - 290'999	24'150 - 24'249.95	134.17	134.71	23.86	22.04	20.23	18.43	16.66		
291'000 - 292'199	24'250 - 24'349.95	134.72	135.27	23.90	22.10	20.29	18.50	16.73		
292'200 - 293'399	24'350 - 24'449.95	135.28	135.82	23.95	22.16	20.36	18.57	16.80		
293'400 - 294'599	24'450 - 24'549.95	135.83	136.38	24.00	22.21	20.42	18.64	16.88		
294'600 - 295'799	24'550 - 24'649.95	136.39	136.93	24.05	22.27	20.48	18.71	16.95		
295'800 - 296'999	24'650 - 24'749.95	136.94	137.49	24.10	22.32	20.55	18.78	17.02		
297'000 - 298'199	24'750 - 24'849.95	137.50	138.05	24.15	22.38	20.61	18.85	17.10		
298'200 - 299'399	24'850 - 24'949.95	138.06	138.60	24.19	22.43	20.67	18.91	17.17		
299'400 - 300'599	24'950 - 25'049.95	138.61	139.16	24.24	22.49	20.73	18.98	17.25		
300'600 - 301'799	25'050 - 25'149.95	139.17	139.71	24.29	22.54	20.79	19.05	17.32		
301'800 - 302'999	25'150 - 25'249.95	139.72	140.27	24.34	22.59	20.85	19.11	17.39		
303'000 - 304'199	25'250 - 25'349.95	140.28	140.82	24.38	22.64	20.91	19.18	17.46		
304'200 - 305'399	25'350 - 25'449.95	140.83	141.38	24.43	22.70	20.97	19.24	17.53		
305'400 - 306'599	25'450 - 25'549.95	141.39	141.93	24.47	22.75	21.03	19.31	17.60		
306'600 - 307'799	25'550 - 25'649.95	141.94	142.49	24.51	22.80	21.09	19.37	17.67		
307'800 - 308'999	25'650 - 25'749.95	142.50	143.05	24.56	22.85	21.15	19.44	17.75		
309'000 - 310'199	25'750 - 25'849.95	143.06	143.60	24.60	22.90	21.20	19.50	17.81		
310'200 - 311'399	25'850 - 25'949.95	143.61	144.16	24.65	22.95	21.26	19.57	17.88		
311'400 - 312'599	25'950 - 26'049.95	144.17	144.71	24.69	23.00	21.31	19.63	17.95		
312'600 - 313'799	26'050 - 26'149.95	144.72	145.27	24.73	23.05	21.37	19.69	18.02		
313'800 - 314'999	26'150 - 26'249.95	145.28	145.82	24.77	23.10	21.43	19.75	18.08		
315'000 - 316'199	26'250 - 26'349.95	145.83	146.38	24.82	23.15	21.48	19.81	18.15		
316'200 - 317'399	26'350 - 26'449.95	146.39	146.93	24.86	23.20	21.54	19.88	18.22		
317'400 - 318'599	26'450 - 26'549.95	146.94	147.49	24.90	23.25	21.59	19.94	18.28		
318'600 - 319'799	26'550 - 26'649.95	147.50	148.05	24.94	23.29	21.65	20.00	18.35		
319'800 - 320'999	26'650 - 26'749.95	148.06	148.60	24.98	23.34	21.70	20.05	18.41		
321'000 - 322'199	26'750 - 26'849.95	148.61	149.16	25.03	23.39	21.75	20.11	18.48		
322'200 - 323'399	26'850 - 26'949.95	149.17	149.71	25.07	23.44	21.81	20.18	18.54		
323'400 - 324'599	26'950 - 27'049.95	149.72	150.27	25.11	23.48	21.86	20.23	18.61		
324'600 - 325'799	27'050 - 27'149.95	150.28	150.82	25.15	23.53	21.91	20.29	18.67		
325'800 - 326'999	27'150 - 27'249.95	150.83	151.38	25.18	23.57	21.96	20.35	18.73		
327'000 - 328'199	27'250 - 27'349.95	151.39	151.93	25.22	23.62	22.01	20.40	18.80		
328'200 - 329'399	27'350 - 27'449.95	151.94	152.49	25.26	23.66	22.06	20.46	18.86		
329'400 - 330'599	27'450 - 27'549.95	152.50	153.05	25.30	23.71	22.11	20.52	18.92		
330'600 - 331'799	27'550 - 27'649.95	153.06	153.60	25.34	23.75	22.16	20.57	18.98		
331'800 - 332'999	27'650 - 27'749.95	153.61	154.16	25.38	23.79	22.21	20.63	19.04		
333'000 - 334'199	27'750 - 27'849.95	154.17	154.71	25.42	23.84	22.26	20.68	19.11		
334'200 - 335'399	27'850 - 27'949.95	154.72	155.27	25.45	23.88	22.31	20.74	19.16		
335'400 - 336'599	27'950 - 28'049.95	155.28	155.82	25.49	23.93	22.36	20.79	19.23		
336'600 - 337'799	28'050 - 28'149.95	155.83	156.38	25.53	23.97	22.41	20.85	19.29		
337'800 - 338'999	28'150 - 28'249.95	156.39	156.93	25.57	24.01	22.45	20.90	19.34		
339'000 - 340'199	28'250 - 28'349.95	156.94	157.49	25.60	24.05	22.50	20.95	19.40		
340'200 - 341'399	28'350 - 28'449.95	157.50	158.05	25.64	24.09	22.55	21.00	19.46		
341'400 - 342'599	28'450 - 28'549.95	158.06	158.60	25.68	24.14	22.60	21.06	19.52		

TRANCHES BAREMES IMPOTS A LA SOURCE 2026						TAUX BAREMES IMPOTS A LA SOURCE 2026				
Année fr.	Mois fr.	A l'heure fr.		A1	A2	A3	A4	A5		
				Personne seule						
				A déterminer par l'AFC						
				%	%	%	%	%		
342'600 - 343'799	28'550 - 28'649.95	158.61	159.16	25.71	24.17	22.64	21.11	19.57		
343'800 - 344'999	28'650 - 28'749.95	159.17	159.71	25.75	24.22	22.69	21.16	19.63		
345'000 - 346'199	28'750 - 28'849.95	159.72	160.27	25.78	24.26	22.74	21.21	19.69		
346'200 - 347'399	28'850 - 28'949.95	160.28	160.82	25.82	24.30	22.78	21.26	19.74		
347'400 - 348'599	28'950 - 29'049.95	160.83	161.38	25.85	24.34	22.83	21.31	19.80		
348'600 - 349'799	29'050 - 29'149.95	161.39	161.93	25.89	24.38	22.87	21.36	19.85		
349'800 - 350'999	29'150 - 29'249.95	161.94	162.49	25.92	24.42	22.92	21.41	19.91		
351'000 - 352'199	29'250 - 29'349.95	162.50	163.05	25.96	24.46	22.96	21.46	19.96		
352'200 - 353'399	29'350 - 29'449.95	163.06	163.60	25.99	24.50	23.00	21.51	20.02		
353'400 - 354'599	29'450 - 29'549.95	163.61	164.16	26.03	24.54	23.05	21.56	20.08		
354'600 - 355'799	29'550 - 29'649.95	164.17	164.71	26.06	24.57	23.09	21.61	20.13		
355'800 - 356'999	29'650 - 29'749.95	164.72	165.27	26.10	24.61	23.13	21.66	20.18		
357'000 - 358'199	29'750 - 29'849.95	165.28	165.82	26.13	24.65	23.18	21.70	20.23		
358'200 - 359'399	29'850 - 29'949.95	165.83	166.38	26.17	24.69	23.22	21.75	20.29		
359'400 - 360'599	29'950 - 30'049.95	166.39	166.93	26.20	24.73	23.26	21.80	20.34		
360'600 - 361'799	30'050 - 30'149.95	166.94	167.49	26.23	24.76	23.30	21.85	20.39		
361'800 - 362'999	30'150 - 30'249.95	167.50	168.05	26.27	24.80	23.35	21.89	20.44		
363'000 - 364'199	30'250 - 30'349.95	168.06	168.60	26.30	24.83	23.39	21.94	20.49		
364'200 - 365'399	30'350 - 30'449.95	168.61	169.16	26.33	24.87	23.43	21.99	20.54		
365'400 - 366'599	30'450 - 30'549.95	169.17	169.71	26.36	24.91	23.47	22.03	20.59		
366'600 - 367'799	30'550 - 30'649.95	169.72	170.27	26.40	24.95	23.51	22.08	20.64		
367'800 - 368'999	30'650 - 30'749.95	170.28	170.82	26.44	24.99	23.55	22.12	20.69		
369'000 - 370'199	30'750 - 30'849.95	170.83	171.38	26.47	25.02	23.59	22.17	20.74		
370'200 - 371'399	30'850 - 30'949.95	171.39	171.93	26.51	25.06	23.63	22.21	20.79		
371'400 - 372'599	30'950 - 31'049.95	171.94	172.49	26.54	25.09	23.67	22.25	20.84		
372'600 - 373'799	31'050 - 31'149.95	172.50	173.05	26.58	25.13	23.71	22.30	20.89		
373'800 - 374'999	31'150 - 31'249.95	173.06	173.60	26.61	25.17	23.75	22.34	20.94		
375'000 - 376'199	31'250 - 31'349.95	173.61	174.16	26.65	25.20	23.79	22.39	20.98		
376'200 - 377'399	31'350 - 31'449.95	174.17	174.71	26.68	25.24	23.83	22.43	21.03		
377'400 - 378'599	31'450 - 31'549.95	174.72	175.27	26.71	25.27	23.86	22.47	21.08		
378'600 - 379'799	31'550 - 31'649.95	175.28	175.82	26.75	25.30	23.90	22.51	21.13		
379'800 - 380'999	31'650 - 31'749.95	175.83	176.38	26.78	25.34	23.94	22.56	21.17		
381'000 - 382'199	31'750 - 31'849.95	176.39	176.93	26.82	25.37	23.98	22.60	21.22		
382'200 - 383'399	31'850 - 31'949.95	176.94	177.49	26.85	25.41	24.02	22.64	21.27		
383'400 - 384'599	31'950 - 32'049.95	177.50	178.05	26.88	25.44	24.05	22.68	21.31		
384'600 - 385'799	32'050 - 32'149.95	178.06	178.60	26.92	25.48	24.09	22.72	21.36		
385'800 - 386'999	32'150 - 32'249.95	178.61	179.16	26.95	25.52	24.13	22.76	21.40		
387'000 - 388'199	32'250 - 32'349.95	179.17	179.71	26.98	25.55	24.17	22.81	21.45		
388'200 - 389'399	32'350 - 32'449.95	179.72	180.27	27.01	25.59	24.20	22.84	21.49		
389'400 - 390'599	32'450 - 32'549.95	180.28	180.82	27.05	25.63	24.24	22.89	21.54		
390'600 - 391'799	32'550 - 32'649.95	180.83	181.38	27.08	25.66	24.28	22.93	21.58		
391'800 - 392'999	32'650 - 32'749.95	181.39	181.93	27.11	25.70	24.31	22.96	21.62		
393'000 - 394'199	32'750 - 32'849.95	181.94	182.49	27.14	25.74	24.35	23.01	21.67		
394'200 - 395'399	32'850 - 32'949.95	182.50	183.05	27.17	25.77	24.39	23.04	21.71		
395'400 - 396'599	32'950 - 33'049.95	183.06	183.60	27.20	25.81	24.42	23.08	21.75		
396'600 - 397'799	33'050 - 33'149.95	183.61	184.16	27.24	25.84	24.46	23.12	21.80		
397'800 - 398'999	33'150 - 33'249.95	184.17	184.71	27.26	25.88	24.49	23.16	21.84		
399'000 - 400'199	33'250 - 33'349.95	184.72	185.27	27.30	25.91	24.53	23.20	21.88		
400'200 - 401'399	33'350 - 33'449.95	185.28	185.82	27.32	25.94	24.56	23.24	21.92		
401'400 - 402'599	33'450 - 33'549.95	185.83	186.38	27.36	25.98	24.60	23.28	21.97		
402'600 - 403'799	33'550 - 33'649.95	186.39	186.93	27.38	26.01	24.64	23.31	22.00		
403'800 - 404'999	33'650 - 33'749.95	186.94	187.49	27.42	26.05	24.68	23.35	22.05		
405'000 - 406'199	33'750 - 33'849.95	187.50	188.05	27.45	26.08	24.72	23.39	22.09		
406'200 - 407'399	33'850 - 33'949.95	188.06	188.60	27.47	26.11	24.75	23.43	22.13		
407'400 - 408'599	33'950 - 34'049.95	188.61	189.16	27.51	26.15	24.79	23.47	22.17		
408'600 - 409'799	34'050 - 34'149.95	189.17	189.71	27.53	26.18	24.83	23.50	22.21		
409'800 - 410'999	34'150 - 34'249.95	189.72	190.27	27.56	26.21	24.87	23.54	22.25		
411'000 - 412'199	34'250 - 34'349.95	190.28	190.82	27.59	26.25	24.90	23.58	22.29		
412'200 - 413'399	34'350 - 34'449.95	190.83	191.38	27.62	26.28	24.94	23.62	22.33		
413'400 - 414'599	34'450 - 34'549.95	191.39	191.93	27.65	26.31	24.98	23.65	22.37		
414'600 - 415'799	34'550 - 34'649.95	191.94	192.49	27.68	26.34	25.01	23.69	22.41		
415'800 - 416'999	34'650 - 34'749.95	192.50	193.05	27.71	26.38	25.05	23.73	22.45		

TRANCHES BAREMES IMPOTS A LA SOURCE 2026					TAUX BAREMES IMPOTS A LA SOURCE 2026				
Année fr.	Mois fr.	A l'heure fr.		A1	A2	A3	A4	A5	
				Personne seule					
				A déterminer par l'AFC					
				%	%	%	%	%	
417'000 - 418'199	34'750 - 34'849.95	193.06	193.60	27.73	26.41	25.08	23.76	22.49	
418'200 - 419'399	34'850 - 34'949.95	193.61	194.16	27.76	26.44	25.12	23.80	22.53	
419'400 - 420'599	34'950 - 35'049.95	194.17	194.71	27.79	26.47	25.15	23.84	22.57	
420'600 - 421'799	35'050 - 35'149.95	194.72	195.27	27.82	26.50	25.19	23.87	22.60	
421'800 - 422'999	35'150 - 35'249.95	195.28	195.82	27.84	26.53	25.22	23.91	22.64	
423'000 - 424'199	35'250 - 35'349.95	195.83	196.38	27.87	26.56	25.26	23.95	22.68	
424'200 - 425'399	35'350 - 35'449.95	196.39	196.93	27.90	26.60	25.29	23.99	22.72	
425'400 - 426'599	35'450 - 35'549.95	196.94	197.49	27.92	26.62	25.32	24.03	22.76	
426'600 - 427'799	35'550 - 35'649.95	197.50	198.05	27.95	26.66	25.36	24.06	22.80	
427'800 - 428'999	35'650 - 35'749.95	198.06	198.60	27.98	26.69	25.40	24.10	22.83	
429'000 - 430'199	35'750 - 35'849.95	198.61	199.16	28.00	26.72	25.43	24.14	22.87	
430'200 - 431'399	35'850 - 35'949.95	199.17	199.71	28.03	26.75	25.46	24.18	22.91	
431'400 - 432'599	35'950 - 36'049.95	199.72	200.27	28.06	26.77	25.49	24.21	22.94	
432'600 - 433'799	36'050 - 36'149.95	200.28	200.82	28.08	26.81	25.53	24.25	22.98	
433'800 - 434'999	36'150 - 36'249.95	200.83	201.38	28.11	26.84	25.56	24.29	23.02	
435'000 - 436'199	36'250 - 36'349.95	201.39	201.93	28.13	26.86	25.59	24.32	23.05	
436'200 - 437'399	36'350 - 36'449.95	201.94	202.49	28.16	26.89	25.63	24.36	23.09	
437'400 - 438'599	36'450 - 36'549.95	202.50	203.05	28.18	26.92	25.66	24.39	23.13	
438'600 - 439'799	36'550 - 36'649.95	203.06	203.60	28.21	26.95	25.69	24.43	23.17	
439'800 - 440'999	36'650 - 36'749.95	203.61	204.16	28.23	26.98	25.72	24.46	23.21	
441'000 - 442'199	36'750 - 36'849.95	204.17	204.71	28.26	27.01	25.75	24.50	23.25	
442'200 - 443'399	36'850 - 36'949.95	204.72	205.27	28.29	27.04	25.79	24.54	23.29	
443'400 - 444'599	36'950 - 37'049.95	205.28	205.82	28.31	27.06	25.82	24.57	23.32	
444'600 - 445'799	37'050 - 37'149.95	205.83	206.38	28.34	27.09	25.85	24.61	23.36	
445'800 - 446'999	37'150 - 37'249.95	206.39	206.93	28.36	27.12	25.88	24.64	23.40	
447'000 - 448'199	37'250 - 37'349.95	206.94	207.49	28.38	27.15	25.91	24.68	23.44	
448'200 - 449'399	37'350 - 37'449.95	207.50	208.05	28.41	27.17	25.94	24.71	23.47	
449'400 - 450'599	37'450 - 37'549.95	208.06	208.60	28.43	27.20	25.97	24.74	23.51	
450'600 - 451'799	37'550 - 37'649.95	208.61	209.16	28.46	27.23	26.00	24.78	23.55	
451'800 - 452'999	37'650 - 37'749.95	209.17	209.71	28.48	27.26	26.03	24.81	23.59	
453'000 - 454'199	37'750 - 37'849.95	209.72	210.27	28.50	27.28	26.06	24.84	23.62	
454'200 - 455'399	37'850 - 37'949.95	210.28	210.82	28.53	27.31	26.09	24.88	23.66	
455'400 - 456'599	37'950 - 38'049.95	210.83	211.38	28.55	27.34	26.12	24.91	23.70	
456'600 - 457'799	38'050 - 38'149.95	211.39	211.93	28.58	27.37	26.15	24.94	23.73	
457'800 - 458'999	38'150 - 38'249.95	211.94	212.49	28.60	27.39	26.18	24.98	23.77	
459'000 - 460'199	38'250 - 38'349.95	212.50	213.05	28.62	27.42	26.21	25.01	23.80	
460'200 - 461'399	38'350 - 38'449.95	213.06	213.60	28.64	27.44	26.24	25.04	23.84	
461'400 - 462'599	38'450 - 38'549.95	213.61	214.16	28.67	27.47	26.27	25.07	23.88	
462'600 - 463'799	38'550 - 38'649.95	214.17	214.71	28.69	27.49	26.30	25.10	23.91	
463'800 - 464'999	38'650 - 38'749.95	214.72	215.27	28.71	27.52	26.33	25.14	23.95	
465'000 - 466'199	38'750 - 38'849.95	215.28	215.82	28.74	27.55	26.36	25.17	23.98	
466'200 - 467'399	38'850 - 38'949.95	215.83	216.38	28.76	27.57	26.39	25.20	24.01	
467'400 - 468'599	38'950 - 39'049.95	216.39	216.93	28.78	27.60	26.41	25.23	24.05	
468'600 - 469'799	39'050 - 39'149.95	216.94	217.49	28.80	27.62	26.44	25.26	24.08	
469'800 - 470'999	39'150 - 39'249.95	217.50	218.05	28.82	27.65	26.47	25.29	24.12	
471'000 - 472'199	39'250 - 39'349.95	218.06	218.60	28.85	27.67	26.50	25.33	24.15	
472'200 - 473'399	39'350 - 39'449.95	218.61	219.16	28.87	27.70	26.53	25.36	24.18	
473'400 - 474'599	39'450 - 39'549.95	219.17	219.71	28.89	27.72	26.55	25.39	24.22	
474'600 - 475'799	39'550 - 39'649.95	219.72	220.27	28.91	27.75	26.58	25.42	24.25	
475'800 - 476'999	39'650 - 39'749.95	220.28	220.82	28.93	27.77	26.61	25.45	24.29	
477'000 - 478'199	39'750 - 39'849.95	220.83	221.38	28.95	27.79	26.63	25.48	24.32	
478'200 - 479'399	39'850 - 39'949.95	221.39	221.93	28.97	27.82	26.66	25.51	24.35	
479'400 - 480'599	39'950 - 40'049.95	221.94	222.49	29.00	27.84	26.69	25.54	24.39	
480'600 - 481'799	40'050 - 40'149.95	222.50	223.05	29.02	27.87	26.72	25.57	24.42	
481'800 - 482'999	40'150 - 40'249.95	223.06	223.60	29.04	27.89	26.74	25.60	24.45	
483'000 - 484'199	40'250 - 40'349.95	223.61	224.16	29.06	27.91	26.77	25.62	24.48	
484'200 - 485'399	40'350 - 40'449.95	224.17	224.71	29.08	27.94	26.80	25.66	24.51	
485'400 - 486'599	40'450 - 40'549.95	224.72	225.27	29.10	27.96	26.82	25.68	24.54	
486'600 - 487'799	40'550 - 40'649.95	225.28	225.82	29.12	27.98	26.85	25.71	24.58	
487'800 - 488'999	40'650 - 40'749.95	225.83	226.38	29.14	28.01	26.88	25.74	24.61	
489'000 - 490'199	40'750 - 40'849.95	226.39	226.93	29.16	28.03	26.90	25.77	24.64	
490'200 - 491'399	40'850 - 40'949.95	226.94	227.49	29.18	28.05	26.93	25.80	24.67	

TRANCHES BAREMES IMPOTS A LA SOURCE 2026					TAUX BAREMES IMPOTS A LA SOURCE 2026				
Année fr.	Mois fr.	A l'heure fr.		A1	A2	A3	A4	A5	
				Personne seule					
				A déterminer par l'AFC					
%	%	%	%	%					
491'400 - 492'599	40'950 - 41'049.95	227.50	228.05	29.20	28.08	26.95	25.83	24.70	
492'600 - 493'799	41'050 - 41'149.95	228.06	228.60	29.22	28.10	26.98	25.86	24.73	
493'800 - 494'999	41'150 - 41'249.95	228.61	229.16	29.24	28.12	27.00	25.89	24.77	
495'000 - 496'199	41'250 - 41'349.95	229.17	229.71	29.26	28.14	27.03	25.91	24.79	
496'200 - 497'399	41'350 - 41'449.95	229.72	230.27	29.28	28.17	27.05	25.94	24.83	
497'400 - 498'599	41'450 - 41'549.95	230.28	230.82	29.30	28.19	27.08	25.97	24.86	
498'600 - 499'799	41'550 - 41'649.95	230.83	231.38	29.32	28.21	27.10	26.00	24.89	
499'800 - 500'999	41'650 - 41'749.95	231.39	231.93	29.34	28.23	27.13	26.02	24.92	
501'000 - 502'199	41'750 - 41'849.95	231.94	232.49	29.36	28.26	27.15	26.05	24.95	
502'200 - 503'399	41'850 - 41'949.95	232.50	233.05	29.38	28.28	27.18	26.08	24.98	
503'400 - 504'599	41'950 - 42'049.95	233.06	233.60	29.40	28.30	27.20	26.10	25.01	
504'600 - 505'799	42'050 - 42'149.95	233.61	234.16	29.42	28.32	27.23	26.13	25.04	
505'800 - 506'999	42'150 - 42'249.95	234.17	234.71	29.44	28.34	27.25	26.16	25.06	
507'000 - 508'199	42'250 - 42'349.95	234.72	235.27	29.47	28.37	27.28	26.18	25.09	
508'200 - 509'399	42'350 - 42'449.95	235.28	235.82	29.49	28.39	27.30	26.21	25.12	
509'400 - 510'599	42'450 - 42'549.95	235.83	236.38	29.51	28.41	27.32	26.24	25.15	
510'600 - 511'799	42'550 - 42'649.95	236.39	236.93	29.53	28.43	27.35	26.26	25.18	
511'800 - 512'999	42'650 - 42'749.95	236.94	237.49	29.55	28.45	27.37	26.29	25.21	
513'000 - 514'199	42'750 - 42'849.95	237.50	238.05	29.58	28.47	27.39	26.32	25.24	
514'200 - 515'399	42'850 - 42'949.95	238.06	238.60	29.60	28.49	27.42	26.34	25.27	
515'400 - 516'599	42'950 - 43'049.95	238.61	239.16	29.62	28.51	27.44	26.37	25.30	
516'600 - 517'799	43'050 - 43'149.95	239.17	239.71	29.64	28.53	27.46	26.39	25.32	
517'800 - 518'999	43'150 - 43'249.95	239.72	240.27	29.66	28.55	27.49	26.42	25.35	
519'000 - 520'199	43'250 - 43'349.95	240.28	240.82	29.68	28.58	27.51	26.45	25.38	
520'200 - 521'399	43'350 - 43'449.95	240.83	241.38	29.70	28.60	27.53	26.47	25.41	
521'400 - 522'599	43'450 - 43'549.95	241.39	241.93	29.72	28.62	27.56	26.50	25.44	
522'600 - 523'799	43'550 - 43'649.95	241.94	242.49	29.74	28.64	27.58	26.52	25.46	
523'800 - 524'999	43'650 - 43'749.95	242.50	243.05	29.76	28.67	27.60	26.55	25.49	
525'000 - 526'199	43'750 - 43'849.95	243.06	243.60	29.78	28.69	27.62	26.57	25.52	
526'200 - 527'399	43'850 - 43'949.95	243.61	244.16	29.80	28.71	27.65	26.59	25.54	
527'400 - 528'599	43'950 - 44'049.95	244.17	244.71	29.82	28.73	27.67	26.62	25.57	
528'600 - 529'799	44'050 - 44'149.95	244.72	245.27	29.84	28.76	27.69	26.64	25.60	
529'800 - 530'999	44'150 - 44'249.95	245.28	245.82	29.86	28.78	27.71	26.67	25.63	
531'000 - 532'199	44'250 - 44'349.95	245.83	246.38	29.88	28.80	27.74	26.69	25.65	
532'200 - 533'399	44'350 - 44'449.95	246.39	246.93	29.90	28.82	27.76	26.72	25.68	
533'400 - 534'599	44'450 - 44'549.95	246.94	247.49	29.92	28.85	27.78	26.74	25.71	
534'600 - 535'799	44'550 - 44'649.95	247.50	248.05	29.94	28.87	27.80	26.76	25.73	
535'800 - 536'999	44'650 - 44'749.95	248.06	248.60	29.96	28.89	27.82	26.79	25.76	
537'000 - 538'199	44'750 - 44'849.95	248.61	249.16	29.98	28.91	27.84	26.81	25.78	
538'200 - 539'399	44'850 - 44'949.95	249.17	249.71	30.00	28.93	27.87	26.84	25.81	
539'400 - 540'599	44'950 - 45'049.95	249.72	250.27	30.02	28.96	27.89	26.86	25.84	
540'600 - 541'799	45'050 - 45'149.95	250.28	250.82	30.04	28.98	27.91	26.88	25.86	
541'800 - 542'999	45'150 - 45'249.95	250.83	251.38	30.06	29.00	27.94	26.91	25.89	
543'000 - 544'199	45'250 - 45'349.95	251.39	251.93	30.08	29.02	27.96	26.93	25.91	
544'200 - 545'399	45'350 - 45'449.95	251.94	252.49	30.10	29.04	27.99	26.95	25.94	
545'400 - 546'599	45'450 - 45'549.95	252.50	253.05	30.12	29.06	28.01	26.98	25.96	
546'600 - 547'799	45'550 - 45'649.95	253.06	253.60	30.13	29.08	28.03	27.00	25.99	
547'800 - 548'999	45'650 - 45'749.95	253.61	254.16	30.15	29.10	28.06	27.02	26.01	
549'000 - 550'199	45'750 - 45'849.95	254.17	254.71	30.17	29.12	28.08	27.04	26.04	
550'200 - 551'399	45'850 - 45'949.95	254.72	255.27	30.19	29.15	28.10	27.07	26.06	
551'400 - 552'599	45'950 - 46'049.95	255.28	255.82	30.21	29.17	28.12	27.09	26.09	
552'600 - 553'799	46'050 - 46'149.95	255.83	256.38	30.23	29.19	28.15	27.11	26.11	
553'800 - 554'999	46'150 - 46'249.95	256.39	256.93	30.25	29.21	28.17	27.14	26.14	
555'000 - 556'199	46'250 - 46'349.95	256.94	257.49	30.26	29.23	28.19	27.16	26.16	
556'200 - 557'399	46'350 - 46'449.95	257.50	258.05	30.28	29.25	28.22	27.18	26.19	
557'400 - 558'599	46'450 - 46'549.95	258.06	258.60	30.30	29.27	28.24	27.21	26.21	
558'600 - 559'799	46'550 - 46'649.95	258.61	259.16	30.32	29.29	28.26	27.23	26.23	
559'800 - 560'999	46'650 - 46'749.95	259.17	259.71	30.33	29.31	28.28	27.26	26.26	
561'000 - 562'199	46'750 - 46'849.95	259.72	260.27	30.35	29.33	28.30	27.28	26.28	
562'200 - 563'399	46'850 - 46'949.95	260.28	260.82	30.37	29.35	28.33	27.31	26.31	
563'400 - 564'599	46'950 - 47'049.95	260.83	261.38	30.39	29.37	28.35	27.33	26.33	
564'600 - 565'799	47'050 - 47'149.95	261.39	261.93	30.41	29.39	28.37	27.35	26.35	

TRANCHES BAREMES IMPOTS A LA SOURCE 2026						TAUX BAREMES IMPOTS A LA SOURCE 2026				
Année fr.	Mois fr.	A l'heure fr.		A1	A2	A3	A4	A5		
				Personne seule						
				A déterminer par l'AFC						
				%	%	%	%	%		
565'800 - 566'999	47'150 - 47'249.95	261.94	262.49	30.42	29.41	28.39	27.38	26.38		
567'000 - 568'199	47'250 - 47'349.95	262.50	263.05	30.44	29.43	28.41	27.40	26.40		
568'200 - 569'399	47'350 - 47'449.95	263.06	263.60	30.46	29.45	28.44	27.43	26.42		
569'400 - 570'599	47'450 - 47'549.95	263.61	264.16	30.48	29.47	28.46	27.45	26.45		
570'600 - 571'799	47'550 - 47'649.95	264.17	264.71	30.49	29.49	28.48	27.47	26.47		
571'800 - 572'999	47'650 - 47'749.95	264.72	265.27	30.51	29.50	28.50	27.50	26.49		
573'000 - 574'199	47'750 - 47'849.95	265.28	265.82	30.53	29.52	28.52	27.52	26.52		
574'200 - 575'399	47'850 - 47'949.95	265.83	266.38	30.54	29.54	28.54	27.54	26.54		
575'400 - 576'599	47'950 - 48'049.95	266.39	266.93	30.56	29.56	28.56	27.57	26.57		
576'600 - 577'799	48'050 - 48'149.95	266.94	267.49	30.58	29.58	28.59	27.59	26.59		
577'800 - 578'999	48'150 - 48'249.95	267.50	268.05	30.59	29.60	28.61	27.61	26.62		
579'000 - 580'199	48'250 - 48'349.95	268.06	268.60	30.61	29.62	28.63	27.64	26.64		
580'200 - 582'599	48'350 - 48'549.95	268.61	269.71	30.64	29.65	28.66	27.67	26.68		
582'600 - 584'999	48'550 - 48'749.95	269.72	270.82	30.67	29.69	28.70	27.71	26.73		
585'000 - 587'399	48'750 - 48'949.95	270.83	271.93	30.70	29.72	28.74	27.76	26.78		
587'400 - 589'799	48'950 - 49'149.95	271.94	273.05	30.73	29.76	28.78	27.80	26.83		
589'800 - 592'199	49'150 - 49'349.95	273.06	274.16	30.77	29.79	28.82	27.85	26.87		
592'200 - 594'599	49'350 - 49'549.95	274.17	275.27	30.80	29.83	28.86	27.89	26.92		
594'600 - 596'999	49'550 - 49'749.95	275.28	276.38	30.83	29.87	28.90	27.94	26.97		
597'000 - 599'399	49'750 - 49'949.95	276.39	277.49	30.86	29.90	28.94	27.98	27.02		
599'400 - 601'799	49'950 - 50'149.95	277.50	278.60	30.89	29.94	28.98	28.02	27.06		
601'800 - 604'199	50'150 - 50'349.95	278.61	279.71	30.92	29.97	29.02	28.06	27.11		
604'200 - 606'599	50'350 - 50'549.95	279.72	280.82	30.95	30.00	29.05	28.11	27.16		
606'600 - 608'999	50'550 - 50'749.95	280.83	281.93	30.98	30.04	29.09	28.15	27.20		
609'000 - 611'399	50'750 - 50'949.95	281.94	283.05	31.02	30.07	29.13	28.19	27.25		
611'400 - 613'799	50'950 - 51'149.95	283.06	284.16	31.05	30.11	29.17	28.23	27.29		
613'800 - 616'199	51'150 - 51'349.95	284.17	285.27	31.08	30.14	29.21	28.27	27.34		
616'200 - 618'599	51'350 - 51'549.95	285.28	286.38	31.11	30.17	29.24	28.31	27.38		
618'600 - 620'999	51'550 - 51'749.95	286.39	287.49	31.13	30.21	29.28	28.35	27.42		
621'000 - 623'399	51'750 - 51'949.95	287.50	288.60	31.16	30.24	29.31	28.39	27.47		
623'400 - 625'799	51'950 - 52'149.95	288.61	289.71	31.19	30.27	29.35	28.43	27.51		
625'800 - 628'199	52'150 - 52'349.95	289.72	290.82	31.22	30.30	29.39	28.47	27.55		
628'200 - 630'599	52'350 - 52'549.95	290.83	291.93	31.25	30.34	29.42	28.51	27.60		
630'600 - 632'999	52'550 - 52'749.95	291.94	293.05	31.28	30.37	29.46	28.55	27.64		
633'000 - 635'399	52'750 - 52'949.95	293.06	294.16	31.31	30.40	29.49	28.59	27.68		
635'400 - 637'799	52'950 - 53'149.95	294.17	295.27	31.33	30.43	29.53	28.62	27.72		
637'800 - 640'199	53'150 - 53'349.95	295.28	296.38	31.36	30.46	29.56	28.66	27.76		
640'200 - 642'599	53'350 - 53'549.95	296.39	297.49	31.39	30.49	29.60	28.70	27.80		
642'600 - 644'999	53'550 - 53'749.95	297.50	298.60	31.42	30.52	29.63	28.74	27.84		
645'000 - 647'399	53'750 - 53'949.95	298.61	299.71	31.44	30.55	29.66	28.77	27.88		
647'400 - 649'799	53'950 - 54'149.95	299.72	300.82	31.47	30.58	29.70	28.81	27.92		
649'800 - 652'199	54'150 - 54'349.95	300.83	301.93	31.50	30.61	29.73	28.85	27.96		
652'200 - 654'599	54'350 - 54'549.95	301.94	303.05	31.52	30.64	29.76	28.88	28.00		
654'600 - 656'999	54'550 - 54'749.95	303.06	304.16	31.55	30.67	29.80	28.92	28.04		
657'000 - 659'399	54'750 - 54'949.95	304.17	305.27	31.58	30.70	29.83	28.95	28.08		
659'400 - 661'799	54'950 - 55'149.95	305.28	306.38	31.60	30.73	29.86	28.99	28.12		
661'800 - 664'199	55'150 - 55'349.95	306.39	307.49	31.63	30.76	29.89	29.02	28.16		
664'200 - 666'599	55'350 - 55'549.95	307.50	308.60	31.65	30.79	29.92	29.06	28.19		
666'600 - 668'999	55'550 - 55'749.95	308.61	309.71	31.68	30.81	29.95	29.09	28.23		
669'000 - 671'399	55'750 - 55'949.95	309.72	310.82	31.70	30.84	29.99	29.13	28.27		
671'400 - 673'799	55'950 - 56'149.95	310.83	311.93	31.73	30.87	30.02	29.16	28.31		
673'800 - 676'199	56'150 - 56'349.95	311.94	313.05	31.75	30.90	30.05	29.20	28.34		
676'200 - 678'599	56'350 - 56'549.95	313.06	314.16	31.78	30.93	30.08	29.23	28.38		
678'600 - 680'999	56'550 - 56'749.95	314.17	315.27	31.80	30.95	30.11	29.26	28.42		
681'000 - 683'399	56'750 - 56'949.95	315.28	316.38	31.82	30.98	30.14	29.29	28.45		
683'400 - 685'799	56'950 - 57'149.95	316.39	317.49	31.85	31.01	30.17	29.33	28.49		
685'800 - 688'199	57'150 - 57'349.95	317.50	318.60	31.87	31.04	30.20	29.36	28.52		
688'200 - 690'599	57'350 - 57'549.95	318.61	319.71	31.90	31.06	30.23	29.39	28.56		
690'600 - 692'999	57'550 - 57'749.95	319.72	320.82	31.92	31.09	30.26	29.43	28.59		
693'000 - 695'399	57'750 - 57'949.95	320.83	321.93	31.94	31.11	30.29	29.46	28.63		
695'400 - 697'799	57'950 - 58'149.95	321.94	323.05	31.97	31.14	30.31	29.49	28.66		
697'800 - 700'199	58'150 - 58'349.95	323.06	324.16	31.99	31.17	30.34	29.52	28.70		

TRANCHES BAREMES IMPOTS A LA SOURCE 2026					TAUX BAREMES IMPOTS A LA SOURCE 2026				
Année fr.	Mois fr.	A l'heure fr.		A1	A2	A3	A4	A5	
				Personne seule					
				A déterminer par l'AFC					
				%	%	%	%	%	
700'200 - 702'599	58'350 - 58'549.95	324.17	325.27	32.01	31.19	30.37	29.55	28.73	
702'600 - 704'999	58'550 - 58'749.95	325.28	326.38	32.04	31.22	30.40	29.58	28.77	
705'000 - 707'399	58'750 - 58'949.95	326.39	327.49	32.06	31.24	30.43	29.61	28.80	
707'400 - 709'799	58'950 - 59'149.95	327.50	328.60	32.08	31.27	30.46	29.65	28.83	
709'800 - 712'199	59'150 - 59'349.95	328.61	329.71	32.10	31.29	30.48	29.68	28.87	
712'200 - 714'599	59'350 - 59'549.95	329.72	330.82	32.12	31.32	30.51	29.71	28.90	
714'600 - 716'999	59'550 - 59'749.95	330.83	331.93	32.15	31.34	30.54	29.74	28.93	
717'000 - 719'399	59'750 - 59'949.95	331.94	333.05	32.17	31.37	30.57	29.77	28.97	
719'400 - 721'799	59'950 - 60'149.95	333.06	334.16	32.19	31.39	30.59	29.80	29.00	
721'800 - 724'199	60'150 - 60'349.95	334.17	335.27	32.21	31.42	30.62	29.82	29.03	
724'200 - 726'599	60'350 - 60'549.95	335.28	336.38	32.23	31.44	30.65	29.85	29.06	
726'600 - 728'999	60'550 - 60'749.95	336.39	337.49	32.25	31.46	30.67	29.88	29.09	
729'000 - 731'399	60'750 - 60'949.95	337.50	338.60	32.28	31.49	30.70	29.91	29.13	
731'400 - 733'799	60'950 - 61'149.95	338.61	339.71	32.30	31.51	30.73	29.94	29.16	
733'800 - 736'199	61'150 - 61'349.95	339.72	340.82	32.32	31.53	30.75	29.97	29.19	
736'200 - 738'599	61'350 - 61'549.95	340.83	341.93	32.34	31.56	30.78	30.00	29.22	
738'600 - 740'999	61'550 - 61'749.95	341.94	343.05	32.36	31.58	30.80	30.03	29.25	
741'000 - 743'399	61'750 - 61'949.95	343.06	344.16	32.38	31.60	30.83	30.05	29.28	
743'400 - 745'799	61'950 - 62'149.95	344.17	345.27	32.40	31.63	30.86	30.08	29.31	
745'800 - 748'199	62'150 - 62'349.95	345.28	346.38	32.42	31.65	30.88	30.11	29.34	
748'200 - 750'599	62'350 - 62'549.95	346.39	347.49	32.44	31.67	30.90	30.14	29.37	
750'600 - 752'999	62'550 - 62'749.95	347.50	348.60	32.46	31.69	30.93	30.16	29.40	
753'000 - 755'399	62'750 - 62'949.95	348.61	349.71	32.48	31.72	30.95	30.19	29.43	
755'400 - 757'799	62'950 - 63'149.95	349.72	350.82	32.50	31.74	30.98	30.22	29.46	
757'800 - 760'199	63'150 - 63'349.95	350.83	351.93	32.52	31.76	31.00	30.25	29.49	
760'200 - 762'599	63'350 - 63'549.95	351.94	353.05	32.54	31.78	31.03	30.27	29.52	
762'600 - 764'999	63'550 - 63'749.95	353.06	354.16	32.56	31.80	31.05	30.30	29.55	
765'000 - 767'399	63'750 - 63'949.95	354.17	355.27	32.58	31.83	31.07	30.32	29.57	
767'400 - 769'799	63'950 - 64'149.95	355.28	356.38	32.59	31.85	31.10	30.35	29.60	
769'800 - 772'199	64'150 - 64'349.95	356.39	357.49	32.61	31.87	31.12	30.38	29.63	
772'200 - 774'599	64'350 - 64'549.95	357.50	358.60	32.64	31.89	31.15	30.40	29.66	
774'600 - 776'999	64'550 - 64'749.95	358.61	359.71	32.66	31.91	31.17	30.43	29.69	
777'000 - 779'399	64'750 - 64'949.95	359.72	360.82	32.68	31.93	31.19	30.45	29.71	
779'400 - 781'799	64'950 - 65'149.95	360.83	361.93	32.70	31.95	31.22	30.48	29.74	
781'800 - 784'199	65'150 - 65'349.95	361.94	363.05	32.72	31.97	31.24	30.50	29.77	
784'200 - 786'599	65'350 - 65'549.95	363.06	364.16	32.74	31.99	31.26	30.53	29.80	
786'600 - 788'999	65'550 - 65'749.95	364.17	365.27	32.76	32.01	31.28	30.55	29.82	
789'000 - 791'399	65'750 - 65'949.95	365.28	366.38	32.78	32.04	31.31	30.58	29.85	
791'400 - 793'799	65'950 - 66'149.95	366.39	367.49	32.80	32.06	31.33	30.60	29.88	
793'800 - 796'199	66'150 - 66'349.95	367.50	368.60	32.82	32.08	31.35	30.63	29.90	
796'200 - 798'599	66'350 - 66'549.95	368.61	369.71	32.84	32.10	31.37	30.65	29.93	
798'600 - 800'999	66'550 - 66'749.95	369.72	370.82	32.85	32.12	31.39	30.67	29.96	
801'000 - 803'399	66'750 - 66'949.95	370.83	371.93	32.87	32.14	31.42	30.70	29.98	
803'400 - 805'799	66'950 - 67'149.95	371.94	373.05	32.89	32.17	31.44	30.72	30.01	
805'800 - 808'199	67'150 - 67'349.95	373.06	374.16	32.91	32.19	31.46	30.75	30.03	
808'200 - 810'599	67'350 - 67'549.95	374.17	375.27	32.93	32.21	31.48	30.77	30.06	
810'600 - 812'999	67'550 - 67'749.95	375.28	376.38	32.95	32.23	31.51	30.79	30.08	
813'000 - 815'399	67'750 - 67'949.95	376.39	377.49	32.97	32.25	31.53	30.82	30.11	
815'400 - 817'799	67'950 - 68'149.95	377.50	378.60	32.99	32.27	31.55	30.84	30.13	
817'800 - 820'199	68'150 - 68'349.95	378.61	379.71	33.01	32.29	31.58	30.86	30.16	
820'200 - 822'599	68'350 - 68'549.95	379.72	380.82	33.03	32.31	31.60	30.89	30.19	
822'600 - 824'999	68'550 - 68'749.95	380.83	381.93	33.04	32.33	31.62	30.91	30.21	
825'000 - 827'399	68'750 - 68'949.95	381.94	383.05	33.06	32.35	31.64	30.93	30.23	
827'400 - 829'799	68'950 - 69'149.95	383.06	384.16	33.08	32.37	31.66	30.96	30.26	
829'800 - 832'199	69'150 - 69'349.95	384.17	385.27	33.10	32.39	31.69	30.98	30.28	
832'200 - 834'599	69'350 - 69'549.95	385.28	386.38	33.12	32.41	31.71	31.01	30.31	
834'600 - 836'999	69'550 - 69'749.95	386.39	387.49	33.13	32.43	31.73	31.03	30.33	
837'000 - 839'399	69'750 - 69'949.95	387.50	388.60	33.15	32.45	31.75	31.05	30.36	
839'400 - 841'799	69'950 - 70'149.95	388.61	389.71	33.17	32.47	31.77	31.08	30.38	
841'800 - 844'199	70'150 - 70'349.95	389.72	390.82	33.18	32.49	31.79	31.10	30.40	
844'200 - 846'599	70'350 - 70'549.95	390.83	391.93	33.20	32.51	31.82	31.12	30.43	
846'600 - 848'999	70'550 - 70'749.95	391.94	393.05	33.22	32.53	31.84	31.15	30.46	

TRANCHES BAREMES IMPOTS A LA SOURCE 2026					TAUX BAREMES IMPOTS A LA SOURCE 2026				
Année fr.	Mois fr.	A l'heure fr.		A1	A2	A3	A4	A5	
				Personne seule					
				A déterminer par l'AFC					
				%	%	%	%	%	
849'000 - 851'399	70'750 - 70'949.95	393.06	394.16	33.24	32.55	31.86	31.17	30.48	
851'400 - 853'799	70'950 - 71'149.95	394.17	395.27	33.25	32.57	31.88	31.19	30.51	
853'800 - 856'199	71'150 - 71'349.95	395.28	396.38	33.27	32.59	31.90	31.22	30.53	
856'200 - 858'599	71'350 - 71'549.95	396.39	397.49	33.29	32.60	31.92	31.24	30.55	
858'600 - 860'999	71'550 - 71'749.95	397.50	398.60	33.30	32.62	31.94	31.26	30.58	
861'000 - 863'399	71'750 - 71'949.95	398.61	399.71	33.32	32.64	31.96	31.28	30.60	
863'400 - 865'799	71'950 - 72'149.95	399.72	400.82	33.34	32.66	31.98	31.31	30.63	
865'800 - 868'199	72'150 - 72'349.95	400.83	401.93	33.35	32.68	32.00	31.33	30.65	
868'200 - 870'599	72'350 - 72'549.95	401.94	403.05	33.37	32.70	32.02	31.35	30.68	
870'600 - 872'999	72'550 - 72'749.95	403.06	404.16	33.39	32.71	32.04	31.37	30.70	
873'000 - 875'399	72'750 - 72'949.95	404.17	405.27	33.40	32.73	32.06	31.39	30.72	
875'400 - 877'799	72'950 - 73'149.95	405.28	406.38	33.42	32.75	32.08	31.41	30.75	
877'800 - 880'199	73'150 - 73'349.95	406.39	407.49	33.44	32.77	32.10	31.44	30.77	
880'200 - 882'599	73'350 - 73'549.95	407.50	408.60	33.45	32.79	32.12	31.46	30.79	
882'600 - 884'999	73'550 - 73'749.95	408.61	409.71	33.47	32.80	32.14	31.48	30.82	
885'000 - 887'399	73'750 - 73'949.95	409.72	410.82	33.48	32.82	32.16	31.50	30.84	
887'400 - 889'799	73'950 - 74'149.95	410.83	411.93	33.50	32.84	32.18	31.52	30.86	
889'800 - 892'199	74'150 - 74'349.95	411.94	413.05	33.51	32.86	32.20	31.54	30.88	
892'200 - 894'599	74'350 - 74'549.95	413.06	414.16	33.53	32.87	32.22	31.56	30.91	
894'600 - 896'999	74'550 - 74'749.95	414.17	415.27	33.55	32.89	32.24	31.58	30.93	
897'000 - 899'399	74'750 - 74'949.95	415.28	416.38	33.56	32.91	32.26	31.60	30.95	
899'400 - 901'799	74'950 - 75'149.95	416.39	417.49	33.58	32.93	32.27	31.62	30.97	
901'800 - 904'199	75'150 - 75'349.95	417.50	418.60	33.59	32.94	32.29	31.64	31.00	
904'200 - 906'599	75'350 - 75'549.95	418.61	419.71	33.61	32.96	32.31	31.66	31.02	
906'600 - 908'999	75'550 - 75'749.95	419.72	420.82	33.62	32.98	32.33	31.69	31.04	
909'000 - 911'399	75'750 - 75'949.95	420.83	421.93	33.65	33.00	32.36	31.72	31.07	
911'400 - 913'799	75'950 - 76'149.95	421.94	423.05	33.67	33.03	32.38	31.74	31.10	
913'800 - 916'199	76'150 - 76'349.95	423.06	424.16	33.69	33.05	32.41	31.77	31.13	
916'200 - 918'599	76'350 - 76'549.95	424.17	425.27	33.71	33.07	32.44	31.80	31.16	
918'600 - 920'999	76'550 - 76'749.95	425.28	426.38	33.74	33.10	32.46	31.82	31.19	
921'000 - 923'399	76'750 - 76'949.95	426.39	427.49	33.76	33.12	32.49	31.85	31.22	
923'400 - 925'799	76'950 - 77'149.95	427.50	428.60	33.78	33.15	32.51	31.88	31.24	
925'800 - 928'199	77'150 - 77'349.95	428.61	429.71	33.79	33.17	32.54	31.90	31.27	
928'200 - 930'599	77'350 - 77'549.95	429.72	430.82	33.81	33.19	32.56	31.93	31.30	
930'600 - 932'999	77'550 - 77'749.95	430.83	431.93	33.83	33.21	32.59	31.96	31.33	
933'000 - 935'399	77'750 - 77'949.95	431.94	433.05	33.85	33.23	32.61	31.98	31.36	
935'400 - 937'799	77'950 - 78'149.95	433.06	434.16	33.86	33.25	32.64	32.01	31.38	
937'800 - 940'199	78'150 - 78'349.95	434.17	435.27	33.88	33.27	32.66	32.04	31.41	
940'200 - 942'599	78'350 - 78'549.95	435.28	436.38	33.90	33.29	32.68	32.06	31.44	
942'600 - 944'999	78'550 - 78'749.95	436.39	437.49	33.91	33.31	32.70	32.09	31.47	
945'000 - 947'399	78'750 - 78'949.95	437.50	438.60	33.93	33.32	32.72	32.11	31.49	
947'400 - 949'799	78'950 - 79'149.95	438.61	439.71	33.95	33.34	32.74	32.13	31.52	
949'800 - 952'199	79'150 - 79'349.95	439.72	440.82	33.96	33.36	32.76	32.16	31.55	
952'200 - 954'599	79'350 - 79'549.95	440.83	441.93	33.98	33.38	32.78	32.18	31.58	
954'600 - 956'999	79'550 - 79'749.95	441.94	443.05	34.00	33.40	32.80	32.20	31.60	
957'000 - 959'399	79'750 - 79'949.95	443.06	444.16	34.01	33.42	32.82	32.22	31.62	
959'400 - 961'799	79'950 - 80'149.95	444.17	445.27	34.03	33.43	32.84	32.24	31.64	
961'800 - 964'199	80'150 - 80'349.95	445.28	446.38	34.05	33.45	32.86	32.26	31.67	
964'200 - 966'599	80'350 - 80'549.95	446.39	447.49	34.06	33.47	32.87	32.28	31.69	
966'600 - 968'999	80'550 - 80'749.95	447.50	448.60	34.08	33.49	32.89	32.30	31.71	
969'000 - 971'399	80'750 - 80'949.95	448.61	449.71	34.10	33.50	32.91	32.32	31.73	
971'400 - 973'799	80'950 - 81'149.95	449.72	450.82	34.11	33.52	32.93	32.34	31.75	
973'800 - 976'199	81'150 - 81'349.95	450.83	451.93	34.13	33.54	32.95	32.36	31.78	
976'200 - 978'599	81'350 - 81'549.95	451.94	453.05	34.14	33.56	32.97	32.38	31.80	
978'600 - 980'999	81'550 - 81'749.95	453.06	454.16	34.16	33.57	32.99	32.40	31.82	
981'000 - 983'399	81'750 - 81'949.95	454.17	455.27	34.17	33.59	33.01	32.42	31.84	
983'400 - 985'799	81'950 - 82'149.95	455.28	456.38	34.19	33.61	33.03	32.44	31.86	
985'800 - 988'199	82'150 - 82'349.95	456.39	457.49	34.21	33.62	33.04	32.46	31.88	
988'200 - 990'599	82'350 - 82'549.95	457.50	458.60	34.22	33.64	33.06	32.48	31.90	
990'600 - 992'999	82'550 - 82'749.95	458.61	459.71	34.24	33.66	33.08	32.50	31.92	
993'000 - 995'399	82'750 - 82'949.95	459.72	460.82	34.25	33.68	33.10	32.52	31.95	
995'400 - 997'799	82'950 - 83'149.95	460.83	461.93	34.27	33.69	33.12	32.54	31.97	

TRANCHES BAREMES IMPOTS A LA SOURCE 2026					TAUX BAREMES IMPOTS A LA SOURCE 2026				
Année fr.	Mois fr.	A l'heure fr.		A1	A2	A3	A4	A5	
				Personne seule					
				A déterminer par l'AFC					
%	%	%	%	%					
997'800 - 1'000'199	83'150 - 83'349.95	461.94	463.05	34.28	33.71	33.13	32.56	31.99	
1'000'200 - 1'002'599	83'350 - 83'549.95	463.06	464.16	34.30	33.72	33.15	32.58	32.01	
1'002'600 - 1'004'999	83'550 - 83'749.95	464.17	465.27	34.31	33.74	33.17	32.60	32.03	
1'005'000 - 1'007'399	83'750 - 83'949.95	465.28	466.38	34.33	33.76	33.19	32.62	32.05	
1'007'400 - 1'009'799	83'950 - 84'149.95	466.39	467.49	34.34	33.77	33.20	32.64	32.07	
1'009'800 - 1'012'199	84'150 - 84'349.95	467.50	468.60	34.36	33.79	33.22	32.66	32.09	
1'012'200 - 1'014'599	84'350 - 84'549.95	468.61	469.71	34.37	33.81	33.24	32.67	32.11	
1'014'600 - 1'016'999	84'550 - 84'749.95	469.72	470.82	34.39	33.82	33.26	32.69	32.13	
1'017'000 - 1'019'399	84'750 - 84'949.95	470.83	471.93	34.40	33.84	33.27	32.71	32.15	
1'019'400 - 1'021'799	84'950 - 85'149.95	471.94	473.05	34.42	33.85	33.29	32.73	32.17	
1'021'800 - 1'024'199	85'150 - 85'349.95	473.06	474.16	34.43	33.87	33.31	32.75	32.19	
1'024'200 - 1'026'599	85'350 - 85'549.95	474.17	475.27	34.44	33.88	33.33	32.77	32.21	
1'026'600 - 1'028'999	85'550 - 85'749.95	475.28	476.38	34.46	33.90	33.34	32.79	32.23	
1'029'000 - 1'031'399	85'750 - 85'949.95	476.39	477.49	34.47	33.92	33.36	32.80	32.25	
1'031'400 - 1'033'799	85'950 - 86'149.95	477.50	478.60	34.49	33.93	33.38	32.82	32.27	
1'033'800 - 1'036'199	86'150 - 86'349.95	478.61	479.71	34.50	33.95	33.39	32.84	32.29	
1'036'200 - 1'038'599	86'350 - 86'549.95	479.72	480.82	34.52	33.96	33.41	32.86	32.31	
1'038'600 - 1'040'999	86'550 - 86'749.95	480.83	481.93	34.53	33.98	33.43	32.88	32.32	
1'041'000 - 1'043'399	86'750 - 86'949.95	481.94	483.05	34.54	33.99	33.44	32.89	32.34	
1'043'400 - 1'045'799	86'950 - 87'149.95	483.06	484.16	34.56	34.01	33.46	32.91	32.36	
1'045'800 - 1'048'199	87'150 - 87'349.95	484.17	485.27	34.57	34.02	33.48	32.93	32.38	
1'048'200 - 1'050'599	87'350 - 87'549.95	485.28	486.38	34.58	34.04	33.49	32.95	32.40	
1'050'600 - 1'052'999	87'550 - 87'749.95	486.39	487.49	34.60	34.05	33.51	32.96	32.42	
1'053'000 - 1'055'399	87'750 - 87'949.95	487.50	488.60	34.61	34.07	33.52	32.98	32.44	
1'055'400 - 1'057'799	87'950 - 88'149.95	488.61	489.71	34.63	34.08	33.54	33.00	32.46	
1'057'800 - 1'060'199	88'150 - 88'349.95	489.72	490.82	34.64	34.10	33.56	33.01	32.47	
1'060'200 - 1'062'599	88'350 - 88'549.95	490.83	491.93	34.65	34.11	33.57	33.03	32.49	
1'062'600 - 1'064'999	88'550 - 88'749.95	491.94	493.05	34.67	34.13	33.59	33.05	32.51	
1'065'000 - 1'067'399	88'750 - 88'949.95	493.06	494.16	34.68	34.14	33.60	33.07	32.53	
1'067'400 - 1'069'799	88'950 - 89'149.95	494.17	495.27	34.69	34.16	33.62	33.08	32.55	
1'069'800 - 1'072'199	89'150 - 89'349.95	495.28	496.38	34.71	34.17	33.63	33.10	32.56	
1'072'200 - 1'074'599	89'350 - 89'549.95	496.39	497.49	34.72	34.18	33.65	33.12	32.58	
1'074'600 - 1'076'999	89'550 - 89'749.95	497.50	498.60	34.73	34.20	33.67	33.13	32.60	
1'077'000 - 1'079'399	89'750 - 89'949.95	498.61	499.71	34.74	34.21	33.68	33.15	32.62	
1'079'400 - 1'081'799	89'950 - 90'149.95	499.72	500.82	34.76	34.23	33.70	33.17	32.64	
1'081'800 - 1'084'199	90'150 - 90'349.95	500.83	501.93	34.77	34.24	33.71	33.18	32.65	
1'084'200 - 1'086'599	90'350 - 90'549.95	501.94	503.05	34.78	34.25	33.73	33.20	32.67	
1'086'600 - 1'088'999	90'550 - 90'749.95	503.06	504.16	34.80	34.27	33.74	33.22	32.69	
1'089'000 - 1'091'399	90'750 - 90'949.95	504.17	505.27	34.81	34.28	33.76	33.23	32.71	
1'091'400 - 1'093'799	90'950 - 91'149.95	505.28	506.38	34.82	34.30	33.77	33.25	32.72	
1'093'800 - 1'096'199	91'150 - 91'349.95	506.39	507.49	34.83	34.31	33.79	33.26	32.74	
1'096'200 - 1'098'599	91'350 - 91'549.95	507.50	508.60	34.85	34.32	33.80	33.28	32.76	
1'098'600 - 1'100'999	91'550 - 91'749.95	508.61	509.71	34.86	34.34	33.82	33.30	32.77	
1'101'000 - 1'103'399	91'750 - 91'949.95	509.72	510.82	34.87	34.35	33.83	33.31	32.79	
1'103'400 - 1'105'799	91'950 - 92'149.95	510.83	511.93	34.88	34.36	33.85	33.33	32.81	
1'105'800 - 1'108'199	92'150 - 92'349.95	511.94	513.05	34.90	34.38	33.86	33.34	32.83	
1'108'200 - 1'110'599	92'350 - 92'549.95	513.06	514.16	34.91	34.39	33.87	33.36	32.84	
1'110'600 - 1'112'999	92'550 - 92'749.95	514.17	515.27	34.92	34.40	33.89	33.37	32.86	
1'113'000 - 1'115'399	92'750 - 92'949.95	515.28	516.38	34.93	34.42	33.90	33.39	32.88	
1'115'400 - 1'117'799	92'950 - 93'149.95	516.39	517.49	34.95	34.43	33.92	33.41	32.89	
1'117'800 - 1'120'199	93'150 - 93'349.95	517.50	518.60	34.96	34.44	33.93	33.42	32.91	
1'120'200 - 1'122'599	93'350 - 93'549.95	518.61	519.71	34.97	34.46	33.95	33.44	32.92	
1'122'600 - 1'124'999	93'550 - 93'749.95	519.72	520.82	34.98	34.47	33.96	33.45	32.94	
1'125'000 - 1'127'399	93'750 - 93'949.95	520.83	521.93	34.99	34.48	33.98	33.47	32.96	
1'127'400 - 1'129'799	93'950 - 94'149.95	521.94	523.05	35.00	34.50	33.99	33.48	32.97	
1'129'800 - 1'132'199	94'150 - 94'349.95	523.06	524.16	35.02	34.51	34.00	33.50	32.99	
1'132'200 - 1'134'599	94'350 - 94'549.95	524.17	525.27	35.03	34.52	34.02	33.51	33.01	
1'134'600 - 1'136'999	94'550 - 94'749.95	525.28	526.38	35.04	34.54	34.03	33.53	33.02	
1'137'000 - 1'139'399	94'750 - 94'949.95	526.39	527.49	35.05	34.55	34.04	33.54	33.04	
1'139'400 - 1'141'799	94'950 - 95'149.95	527.50	528.60	35.06	34.56	34.06	33.56	33.05	
1'141'800 - 1'144'199	95'150 - 95'349.95	528.61	529.71	35.08	34.57	34.07	33.57	33.07	
1'144'200 - 1'146'599	95'350 - 95'549.95	529.72	530.82	35.09	34.59	34.09	33.59	33.08	

TRANCHES BAREMES IMPOTS A LA SOURCE 2026					TAUX BAREMES IMPOTS A LA SOURCE 2026				
Année fr.	Mois fr.	A l'heure fr.		A1	A2	A3	A4	A5	
				Personne seule					
				A déterminer par l'AFC					
				%	%	%	%	%	
1'146'600 - 1'148'999	95'550 - 95'749.95	530.83	531.93	35.10	34.60	34.10	33.60	33.10	
1'149'000 - 1'151'399	95'750 - 95'949.95	531.94	533.05	35.11	34.61	34.11	33.61	33.12	
1'151'400 - 1'153'799	95'950 - 96'149.95	533.06	534.16	35.12	34.62	34.13	33.63	33.13	
1'153'800 - 1'156'199	96'150 - 96'349.95	534.17	535.27	35.13	34.64	34.14	33.64	33.15	
1'156'200 - 1'158'599	96'350 - 96'549.95	535.28	536.38	35.14	34.65	34.15	33.66	33.16	
1'158'600 - 1'160'999	96'550 - 96'749.95	536.39	537.49	35.16	34.66	34.17	33.67	33.18	
1'161'000 - 1'163'399	96'750 - 96'949.95	537.50	538.60	35.17	34.67	34.18	33.69	33.19	
1'163'400 - 1'165'799	96'950 - 97'149.95	538.61	539.71	35.18	34.69	34.19	33.70	33.21	
1'165'800 - 1'168'199	97'150 - 97'349.95	539.72	540.82	35.19	34.70	34.21	33.72	33.22	
1'168'200 - 1'170'599	97'350 - 97'549.95	540.83	541.93	35.20	34.71	34.22	33.73	33.24	
1'170'600 - 1'172'999	97'550 - 97'749.95	541.94	543.05	35.21	34.72	34.23	33.74	33.25	
1'173'000 - 1'175'399	97'750 - 97'949.95	543.06	544.16	35.22	34.73	34.25	33.76	33.27	
1'175'400 - 1'177'799	97'950 - 98'149.95	544.17	545.27	35.23	34.75	34.26	33.77	33.28	
1'177'800 - 1'180'199	98'150 - 98'349.95	545.28	546.38	35.24	34.76	34.27	33.78	33.30	
1'180'200 - 1'182'599	98'350 - 98'549.95	546.39	547.49	35.25	34.77	34.28	33.80	33.31	
1'182'600 - 1'184'999	98'550 - 98'749.95	547.50	548.60	35.26	34.78	34.30	33.81	33.33	
1'185'000 - 1'187'399	98'750 - 98'949.95	548.61	549.71	35.28	34.79	34.31	33.83	33.34	
1'187'400 - 1'189'799	98'950 - 99'149.95	549.72	550.82	35.29	34.80	34.32	33.84	33.36	
1'189'800 - 1'192'199	99'150 - 99'349.95	550.83	551.93	35.30	34.82	34.33	33.85	33.37	
1'192'200 - 1'194'599	99'350 - 99'549.95	551.94	553.05	35.31	34.83	34.35	33.87	33.39	
1'194'600 - 1'196'999	99'550 - 99'749.95	553.06	554.16	35.32	34.84	34.36	33.88	33.40	
1'197'000 - 1'199'399	99'750 - 99'949.95	554.17	555.27	35.33	34.85	34.37	33.89	33.42	
1'199'400 - 1'201'799	99'950 - 100'149.95	555.28	556.38	35.34	34.86	34.38	33.91	33.43	
1'201'800 - 1'204'199	100'150 - 100'349.95	556.39	557.49	35.35	34.87	34.40	33.92	33.44	
1'204'200 - 1'206'599	100'350 - 100'549.95	557.50	558.60	35.36	34.88	34.41	33.93	33.46	
1'206'600 - 1'208'999	100'550 - 100'749.95	558.61	559.71	35.37	34.90	34.42	33.95	33.47	
1'209'000 - 1'211'399	100'750 - 100'949.95	559.72	560.82	35.38	34.91	34.43	33.96	33.49	
1'211'400 - 1'213'799	100'950 - 101'149.95	560.83	561.93	35.39	34.92	34.45	33.97	33.50	
1'213'800 - 1'216'199	101'150 - 101'349.95	561.94	563.05	35.40	34.93	34.46	33.99	33.51	
1'216'200 - 1'218'599	101'350 - 101'549.95	563.06	564.16	35.41	34.94	34.47	34.00	33.53	
1'218'600 - 1'220'999	101'550 - 101'749.95	564.17	565.27	35.42	34.95	34.48	34.01	33.54	
1'221'000 - 1'223'399	101'750 - 101'949.95	565.28	566.38	35.43	34.96	34.49	34.02	33.56	
1'223'400 - 1'225'799	101'950 - 102'149.95	566.39	567.49	35.44	34.97	34.51	34.04	33.57	
1'225'800 - 1'228'199	102'150 - 102'349.95	567.50	568.60	35.45	34.98	34.52	34.05	33.58	
1'228'200 - 1'230'599	102'350 - 102'549.95	568.61	569.71	35.46	35.00	34.53	34.06	33.60	
1'230'600 - 1'232'999	102'550 - 102'749.95	569.72	570.82	35.47	35.01	34.54	34.08	33.61	
1'233'000 - 1'235'399	102'750 - 102'949.95	570.83	571.93	35.48	35.02	34.55	34.09	33.62	
1'235'400 - 1'237'799	102'950 - 103'149.95	571.94	573.05	35.49	35.03	34.57	34.10	33.64	
1'237'800 - 1'240'199	103'150 - 103'349.95	573.06	574.16	35.50	35.04	34.58	34.11	33.65	
1'240'200 - 1'242'599	103'350 - 103'549.95	574.17	575.27	35.51	35.05	34.59	34.13	33.66	
1'242'600 - 1'244'999	103'550 - 103'749.95	575.28	576.38	35.52	35.06	34.60	34.14	33.68	
1'245'000 - 1'247'399	103'750 - 103'949.95	576.39	577.49	35.53	35.07	34.61	34.15	33.69	
1'247'400 - 1'249'799	103'950 - 104'149.95	577.50	578.60	35.54	35.08	34.62	34.16	33.70	
1'249'800 - 1'252'199	104'150 - 104'349.95	578.61	579.71	35.55	35.09	34.63	34.18	33.72	
1'252'200 - 1'254'599	104'350 - 104'549.95	579.72	580.82	35.56	35.10	34.65	34.19	33.73	
1'254'600 - 1'256'999	104'550 - 104'749.95	580.83	581.93	35.57	35.11	34.66	34.20	33.74	
1'257'000 - 1'259'399	104'750 - 104'949.95	581.94	583.05	35.58	35.12	34.67	34.21	33.76	
1'259'400 - 1'261'799	104'950 - 105'149.95	583.06	584.16	35.59	35.13	34.68	34.22	33.77	
1'261'800 - 1'264'199	105'150 - 105'349.95	584.17	585.27	35.60	35.14	34.69	34.24	33.78	
1'264'200 - 1'266'599	105'350 - 105'549.95	585.28	586.38	35.61	35.15	34.70	34.25	33.80	
1'266'600 - 1'268'999	105'550 - 105'749.95	586.39	587.49	35.62	35.16	34.71	34.26	33.81	
1'269'000 - 1'271'399	105'750 - 105'949.95	587.50	588.60	35.63	35.18	34.72	34.27	33.82	
1'271'400 - 1'273'799	105'950 - 106'149.95	588.61	589.71	35.64	35.19	34.74	34.28	33.83	
1'273'800 - 1'276'199	106'150 - 106'349.95	589.72	590.82	35.64	35.20	34.75	34.30	33.85	
1'276'200 - 1'278'599	106'350 - 106'549.95	590.83	591.93	35.65	35.21	34.76	34.31	33.86	
1'278'600 - 1'280'999	106'550 - 106'749.95	591.94	593.05	35.66	35.22	34.77	34.32	33.87	
1'281'000 - 1'283'399	106'750 - 106'949.95	593.06	594.16	35.67	35.23	34.78	34.33	33.88	
1'283'400 - 1'285'799	106'950 - 107'149.95	594.17	595.27	35.68	35.24	34.79	34.34	33.90	
1'285'800 - 1'288'199	107'150 - 107'349.95	595.28	596.38	35.69	35.25	34.80	34.36	33.91	
1'288'200 - 1'290'599	107'350 - 107'549.95	596.39	597.49	35.70	35.26	34.81	34.37	33.92	
1'290'600 - 1'292'999	107'550 - 107'749.95	597.50	598.60	35.71	35.27	34.82	34.38	33.93	
1'293'000 - 1'295'399	107'750 - 107'949.95	598.61	599.71	35.72	35.28	34.83	34.39	33.95	

TRANCHES BAREMES IMPOTS A LA SOURCE 2026						TAUX BAREMES IMPOTS A LA SOURCE 2026				
Année fr.	Mois fr.	A l'heure fr.		A1	A2	A3	A4	A5		
				Personne seule						
				A déterminer par l'AFC						
				%	%	%	%	%		
1'295'400 - 1'297'799	107'950 - 108'149.95	599.72	600.82	35.73	35.29	34.84	34.40	33.96		
1'297'800 - 1'300'199	108'150 - 108'349.95	600.83	601.93	35.74	35.29	34.85	34.41	33.97		
1'300'200 - 1'302'599	108'350 - 108'549.95	601.94	603.05	35.74	35.30	34.86	34.42	33.98		
1'302'600 - 1'304'999	108'550 - 108'749.95	603.06	604.16	35.75	35.31	34.87	34.44	34.00		
1'305'000 - 1'307'399	108'750 - 108'949.95	604.17	605.27	35.76	35.32	34.89	34.45	34.01		
1'307'400 - 1'309'799	108'950 - 109'149.95	605.28	606.38	35.77	35.33	34.90	34.46	34.02		
1'309'800 - 1'312'199	109'150 - 109'349.95	606.39	607.49	35.78	35.34	34.91	34.47	34.03		
1'312'200 - 1'314'599	109'350 - 109'549.95	607.50	608.60	35.79	35.35	34.92	34.48	34.04		
1'314'600 - 1'316'999	109'550 - 109'749.95	608.61	609.71	35.80	35.36	34.93	34.49	34.06		
1'317'000 - 1'319'399	109'750 - 109'949.95	609.72	610.82	35.81	35.37	34.94	34.50	34.07		
1'319'400 - 1'321'799	109'950 - 110'149.95	610.83	611.93	35.82	35.38	34.95	34.51	34.08		
1'321'800 - 1'324'199	110'150 - 110'349.95	611.94	613.05	35.82	35.39	34.96	34.52	34.09		
1'324'200 - 1'326'599	110'350 - 110'549.95	613.06	614.16	35.83	35.40	34.97	34.53	34.10		
1'326'600 - 1'328'999	110'550 - 110'749.95	614.17	615.27	35.84	35.41	34.98	34.55	34.11		
1'329'000 - 1'331'399	110'750 - 110'949.95	615.28	616.38	35.85	35.42	34.99	34.56	34.13		
1'331'400 - 1'333'799	110'950 - 111'149.95	616.39	617.49	35.86	35.43	35.00	34.57	34.14		
1'333'800 - 1'336'199	111'150 - 111'349.95	617.50	618.60	35.87	35.44	35.01	34.58	34.15		
1'336'200 - 1'338'599	111'350 - 111'549.95	618.61	619.71	35.88	35.45	35.02	34.59	34.16		
1'338'600 - 1'340'999	111'550 - 111'749.95	619.72	620.82	35.88	35.46	35.03	34.60	34.17		
1'341'000 - 1'343'399	111'750 - 111'949.95	620.83	621.93	35.89	35.46	35.04	34.61	34.18		
1'343'400 - 1'345'799	111'950 - 112'149.95	621.94	623.05	35.90	35.47	35.05	34.62	34.20		
1'345'800 - 1'348'199	112'150 - 112'349.95	623.06	624.16	35.91	35.48	35.06	34.63	34.21		
1'348'200 - 1'350'599	112'350 - 112'549.95	624.17	625.27	35.92	35.49	35.07	34.64	34.22		
1'350'600 - 1'352'999	112'550 - 112'749.95	625.28	626.38	35.92	35.50	35.08	34.65	34.23		
1'353'000 - 1'355'399	112'750 - 112'949.95	626.39	627.49	35.93	35.51	35.09	34.66	34.24		
1'355'400 - 1'357'799	112'950 - 113'149.95	627.50	628.60	35.94	35.52	35.10	34.67	34.25		
1'357'800 - 1'360'199	113'150 - 113'349.95	628.61	629.71	35.95	35.53	35.11	34.68	34.26		
1'360'200 - 1'362'599	113'350 - 113'549.95	629.72	630.82	35.96	35.54	35.12	34.69	34.27		
1'362'600 - 1'364'999	113'550 - 113'749.95	630.83	631.93	35.97	35.55	35.13	34.71	34.29		
1'365'000 - 1'367'399	113'750 - 113'949.95	631.94	633.05	35.97	35.56	35.14	34.72	34.30		
1'367'400 - 1'369'799	113'950 - 114'149.95	633.06	634.16	35.98	35.56	35.14	34.73	34.31		
1'369'800 - 1'372'199	114'150 - 114'349.95	634.17	635.27	35.99	35.57	35.15	34.74	34.32		
1'372'200 - 1'374'599	114'350 - 114'549.95	635.28	636.38	36.00	35.58	35.16	34.75	34.33		
1'374'600 - 1'376'999	114'550 - 114'749.95	636.39	637.49	36.01	35.59	35.17	34.76	34.34		
1'377'000 - 1'379'399	114'750 - 114'949.95	637.50	638.60	36.01	35.60	35.18	34.77	34.35		
1'379'400 - 1'381'799	114'950 - 115'149.95	638.61	639.71	36.02	35.61	35.19	34.78	34.36		
1'381'800 - 1'384'199	115'150 - 115'349.95	639.72	640.82	36.03	35.62	35.20	34.79	34.37		
1'384'200 - 1'386'599	115'350 - 115'549.95	640.83	641.93	36.04	35.62	35.21	34.80	34.38		
1'386'600 - 1'388'999	115'550 - 115'749.95	641.94	643.05	36.05	35.63	35.22	34.81	34.39		
1'389'000 - 1'391'399	115'750 - 115'949.95	643.06	644.16	36.05	35.64	35.23	34.82	34.40		
1'391'400 - 1'393'799	115'950 - 116'149.95	644.17	645.27	36.06	35.65	35.24	34.83	34.42		
1'393'800 - 1'396'199	116'150 - 116'349.95	645.28	646.38	36.07	35.66	35.25	34.84	34.43		
1'396'200 - 1'398'599	116'350 - 116'549.95	646.39	647.49	36.08	35.67	35.26	34.85	34.44		
1'398'600 - 1'400'999	116'550 - 116'749.95	647.50	648.60	36.09	35.68	35.27	34.86	34.45		
1'401'000 - 1'403'399	116'750 - 116'949.95	648.61	649.71	36.09	35.68	35.27	34.87	34.46		
1'403'400 - 1'405'799	116'950 - 117'149.95	649.72	650.82	36.10	35.69	35.28	34.88	34.47		
1'405'800 - 1'408'199	117'150 - 117'349.95	650.83	651.93	36.11	35.70	35.29	34.89	34.48		
1'408'200 - 1'410'599	117'350 - 117'549.95	651.94	653.05	36.12	35.71	35.30	34.90	34.49		
1'410'600 - 1'412'999	117'550 - 117'749.95	653.06	654.16	36.12	35.72	35.31	34.90	34.50		
1'413'000 - 1'415'399	117'750 - 117'949.95	654.17	655.27	36.13	35.73	35.32	34.91	34.51		
1'415'400 - 1'417'799	117'950 - 118'149.95	655.28	656.38	36.14	35.73	35.33	34.92	34.52		
1'417'800 - 1'420'199	118'150 - 118'349.95	656.39	657.49	36.15	35.74	35.34	34.93	34.53		
1'420'200 - 1'422'599	118'350 - 118'549.95	657.50	658.60	36.15	35.75	35.35	34.94	34.54		
1'422'600 - 1'424'999	118'550 - 118'749.95	658.61	659.71	36.16	35.76	35.36	34.95	34.55		
1'425'000 - 1'427'399	118'750 - 118'949.95	659.72	660.82	36.17	35.77	35.36	34.96	34.56		
1'427'400 - 1'429'799	118'950 - 119'149.95	660.83	661.93	36.18	35.77	35.37	34.97	34.57		
1'429'800 - 1'432'199	119'150 - 119'349.95	661.94	663.05	36.18	35.78	35.38	34.98	34.58		
1'432'200 - 1'434'599	119'350 - 119'549.95	663.06	664.16	36.19	35.79	35.39	34.99	34.59		
1'434'600 - 1'436'999	119'550 - 119'749.95	664.17	665.27	36.20	35.80	35.40	35.00	34.60		
1'437'000 - 1'439'399	119'750 - 119'949.95	665.28	666.38	36.20	35.81	35.41	35.01	34.61		
1'439'400 - 1'441'799	119'950 - 120'149.95	666.39	667.49	36.21	35.81	35.42	35.02	34.62		
1'441'800 - 1'444'199	120'150 - 120'349.95	667.50	668.60	36.22	35.82	35.43	35.03	34.63		

TRANCHES BAREMES IMPOTS A LA SOURCE 2026						TAUX BAREMES IMPOTS A LA SOURCE 2026				
Année fr.	Mois fr.	A l'heure fr.		A1	A2	A3	A4	A5		
				Personne seule						
				A déterminer par l'AFC						
				%	%	%	%	%		
1'444'200 - 1'446'599	120'350 - 120'549.95	668.61	669.71	36.23	35.83	35.43	35.04	34.64		
1'446'600 - 1'448'999	120'550 - 120'749.95	669.72	670.82	36.23	35.84	35.44	35.05	34.65		
1'449'000 - 1'451'399	120'750 - 120'949.95	670.83	671.93	36.24	35.85	35.45	35.06	34.66		
1'451'400 - 1'453'799	120'950 - 121'149.95	671.94	673.05	36.25	35.85	35.46	35.06	34.67		
1'453'800 - 1'456'199	121'150 - 121'349.95	673.06	674.16	36.26	35.86	35.47	35.07	34.68		
1'456'200 - 1'458'599	121'350 - 121'549.95	674.17	675.27	36.26	35.87	35.48	35.08	34.69		
1'458'600 - 1'460'999	121'550 - 121'749.95	675.28	676.38	36.27	35.88	35.48	35.09	34.70		
1'461'000 - 1'463'399	121'750 - 121'949.95	676.39	677.49	36.28	35.88	35.49	35.10	34.71		
1'463'400 - 1'465'799	121'950 - 122'149.95	677.50	678.60	36.28	35.89	35.50	35.11	34.72		
1'465'800 - 1'468'199	122'150 - 122'349.95	678.61	679.71	36.29	35.90	35.51	35.12	34.73		
1'468'200 - 1'470'599	122'350 - 122'549.95	679.72	680.82	36.30	35.91	35.52	35.13	34.74		
1'470'600 - 1'472'999	122'550 - 122'749.95	680.83	681.93	36.30	35.92	35.53	35.14	34.75		
1'473'000 - 1'475'399	122'750 - 122'949.95	681.94	683.05	36.31	35.92	35.53	35.15	34.76		
1'475'400 - 1'477'799	122'950 - 123'149.95	683.06	684.16	36.32	35.93	35.54	35.15	34.77		
1'477'800 - 1'480'199	123'150 - 123'349.95	684.17	685.27	36.33	35.94	35.55	35.16	34.78		
1'480'200 - 1'482'599	123'350 - 123'549.95	685.28	686.38	36.33	35.95	35.56	35.17	34.78		
1'482'600 - 1'484'999	123'550 - 123'749.95	686.39	687.49	36.34	35.95	35.57	35.18	34.79		
1'485'000 - 1'487'399	123'750 - 123'949.95	687.50	688.60	36.35	35.96	35.58	35.19	34.80		
1'487'400 - 1'489'799	123'950 - 124'149.95	688.61	689.71	36.35	35.97	35.58	35.20	34.81		
1'489'800 - 1'492'199	124'150 - 124'349.95	689.72	690.82	36.36	35.98	35.59	35.21	34.82		
1'492'200 - 1'494'599	124'350 - 124'549.95	690.83	691.93	36.37	35.98	35.60	35.22	34.83		
1'494'600 - 1'496'999	124'550 - 124'749.95	691.94	693.05	36.37	35.99	35.61	35.22	34.84		
1'497'000 - 1'499'399	124'750 - 124'949.95	693.06	694.16	36.38	36.00	35.61	35.23	34.85		
1'499'400 - 1'501'799	124'950 - 125'149.95	694.17	695.27	36.39	36.00	35.62	35.24	34.86		
1'501'800 - 1'506'599	125'150 - 125'549.95	695.28	697.49	36.40	36.02	35.63	35.25	34.87		
1'506'600 - 1'511'399	125'550 - 125'949.95	697.50	699.71	36.41	36.03	35.65	35.27	34.89		
1'511'400 - 1'516'199	125'950 - 126'349.95	699.72	701.93	36.42	36.04	35.67	35.29	34.91		
1'516'200 - 1'520'999	126'350 - 126'749.95	701.94	704.16	36.44	36.06	35.68	35.30	34.93		
1'521'000 - 1'525'799	126'750 - 127'149.95	704.17	706.38	36.45	36.07	35.70	35.32	34.94		
1'525'800 - 1'530'599	127'150 - 127'549.95	706.39	708.60	36.46	36.09	35.71	35.34	34.96		
1'530'600 - 1'535'399	127'550 - 127'949.95	708.61	710.82	36.48	36.10	35.73	35.35	34.98		
1'535'400 - 1'540'199	127'950 - 128'349.95	710.83	713.05	36.49	36.12	35.74	35.37	35.00		
1'540'200 - 1'544'999	128'350 - 128'749.95	713.06	715.27	36.50	36.13	35.76	35.39	35.02		
1'545'000 - 1'549'799	128'750 - 129'149.95	715.28	717.49	36.51	36.14	35.77	35.40	35.03		
1'549'800 - 1'554'599	129'150 - 129'549.95	717.50	719.71	36.53	36.16	35.79	35.42	35.05		
1'554'600 - 1'559'399	129'550 - 129'949.95	719.72	721.93	36.54	36.17	35.80	35.43	35.07		
1'559'400 - 1'564'199	129'950 - 130'349.95	721.94	724.16	36.55	36.18	35.82	35.45	35.08		
1'564'200 - 1'568'999	130'350 - 130'749.95	724.17	726.38	36.56	36.20	35.83	35.47	35.10		
1'569'000 - 1'573'799	130'750 - 131'149.95	726.39	728.60	36.58	36.21	35.85	35.48	35.12		
1'573'800 - 1'578'599	131'150 - 131'549.95	728.61	730.82	36.59	36.22	35.86	35.50	35.13		
1'578'600 - 1'583'399	131'550 - 131'949.95	730.83	733.05	36.60	36.24	35.87	35.51	35.15		
1'583'400 - 1'588'199	131'950 - 132'349.95	733.06	735.27	36.61	36.25	35.89	35.53	35.17		
1'588'200 - 1'592'999	132'350 - 132'749.95	735.28	737.49	36.62	36.26	35.90	35.54	35.18		
1'593'000 - 1'597'799	132'750 - 133'149.95	737.50	739.71	36.64	36.28	35.92	35.56	35.20		
1'597'800 - 1'602'599	133'150 - 133'549.95	739.72	741.93	36.65	36.29	35.93	35.57	35.22		
1'602'600 - 1'607'399	133'550 - 133'949.95	741.94	744.16	36.66	36.30	35.94	35.59	35.23		
1'607'400 - 1'612'199	133'950 - 134'349.95	744.17	746.38	36.67	36.32	35.96	35.60	35.25		
1'612'200 - 1'616'999	134'350 - 134'749.95	746.39	748.60	36.68	36.33	35.97	35.62	35.26		
1'617'000 - 1'621'799	134'750 - 135'149.95	748.61	750.82	36.69	36.34	35.99	35.63	35.28		
1'621'800 - 1'626'599	135'150 - 135'549.95	750.83	753.05	36.71	36.35	36.00	35.65	35.29		
1'626'600 - 1'631'399	135'550 - 135'949.95	753.06	755.27	36.72	36.37	36.01	35.66	35.31		
1'631'400 - 1'636'199	135'950 - 136'349.95	755.28	757.49	36.73	36.38	36.03	35.68	35.33		
1'636'200 - 1'640'999	136'350 - 136'749.95	757.50	759.71	36.74	36.39	36.04	35.69	35.34		
1'641'000 - 1'645'799	136'750 - 137'149.95	759.72	761.93	36.75	36.40	36.05	35.70	35.36		
1'645'800 - 1'650'599	137'150 - 137'549.95	761.94	764.16	36.76	36.41	36.07	35.72	35.37		
1'650'600 - 1'655'399	137'550 - 137'949.95	764.17	766.38	36.77	36.43	36.08	35.73	35.39		
1'655'400 - 1'660'199	137'950 - 138'349.95	766.39	768.60	36.78	36.44	36.09	35.75	35.40		
1'660'200 - 1'664'999	138'350 - 138'749.95	768.61	770.82	36.80	36.45	36.11	35.76	35.42		
1'665'000 - 1'669'799	138'750 - 139'149.95	770.83	773.05	36.81	36.46	36.12	35.77	35.43		
1'669'800 - 1'674'599	139'150 - 139'549.95	773.06	775.27	36.82	36.47	36.13	35.79	35.45		
1'674'600 - 1'679'399	139'550 - 139'949.95	775.28	777.49	36.83	36.49	36.14	35.80	35.46		
1'679'400 - 1'684'199	139'950 - 140'349.95	777.50	779.71	36.84	36.50	36.16	35.82	35.47		

TRANCHES BAREMES IMPOTS A LA SOURCE 2026					TAUX BAREMES IMPOTS A LA SOURCE 2026				
Année fr.	Mois fr.	A l'heure fr.		A1	A2	A3	A4	A5	
				Personne seule					
				A déterminer par l'AFC					
				%	%	%	%	%	
1'684'200 - 1'688'999	140'350 - 140'749.95	779.72	781.93	36.85	36.51	36.17	35.83	35.49	
1'689'000 - 1'693'799	140'750 - 141'149.95	781.94	784.16	36.86	36.52	36.18	35.84	35.50	
1'693'800 - 1'698'599	141'150 - 141'549.95	784.17	786.38	36.87	36.53	36.19	35.86	35.52	
1'698'600 - 1'703'399	141'550 - 141'949.95	786.39	788.60	36.88	36.54	36.21	35.87	35.53	
1'703'400 - 1'708'199	141'950 - 142'349.95	788.61	790.82	36.89	36.56	36.22	35.88	35.55	
1'708'200 - 1'712'999	142'350 - 142'749.95	790.83	793.05	36.90	36.57	36.23	35.90	35.56	
1'713'000 - 1'717'799	142'750 - 143'149.95	793.06	795.27	36.91	36.58	36.24	35.91	35.58	
1'717'800 - 1'722'599	143'150 - 143'549.95	795.28	797.49	36.92	36.59	36.26	35.92	35.59	
1'722'600 - 1'727'399	143'550 - 143'949.95	797.50	799.71	36.93	36.60	36.27	35.94	35.60	
1'727'400 - 1'732'199	143'950 - 144'349.95	799.72	801.93	36.94	36.61	36.28	35.95	35.62	
1'732'200 - 1'736'999	144'350 - 144'749.95	801.94	804.16	36.95	36.62	36.29	35.96	35.63	
1'737'000 - 1'741'799	144'750 - 145'149.95	804.17	806.38	36.96	36.63	36.30	35.97	35.64	
1'741'800 - 1'746'599	145'150 - 145'549.95	806.39	808.60	36.97	36.64	36.31	35.99	35.66	
1'746'600 - 1'751'399	145'550 - 145'949.95	808.61	810.82	36.98	36.65	36.33	36.00	35.67	
1'751'400 - 1'756'199	145'950 - 146'349.95	810.83	813.05	36.99	36.67	36.34	36.01	35.68	
1'756'200 - 1'760'999	146'350 - 146'749.95	813.06	815.27	37.00	36.68	36.35	36.02	35.70	
1'761'000 - 1'765'799	146'750 - 147'149.95	815.28	817.49	37.01	36.69	36.36	36.04	35.71	
1'765'800 - 1'770'599	147'150 - 147'549.95	817.50	819.71	37.02	36.70	36.37	36.05	35.72	
1'770'600 - 1'775'399	147'550 - 147'949.95	819.72	821.93	37.03	36.71	36.38	36.06	35.74	
1'775'400 - 1'780'199	147'950 - 148'349.95	821.94	824.16	37.04	36.72	36.40	36.07	35.75	
1'780'200 - 1'784'999	148'350 - 148'749.95	824.17	826.38	37.05	36.73	36.41	36.09	35.76	
1'785'000 - 1'789'799	148'750 - 149'149.95	826.39	828.60	37.06	36.74	36.42	36.10	35.78	
1'789'800 - 1'794'599	149'150 - 149'549.95	828.61	830.82	37.07	36.75	36.43	36.11	35.79	
1'794'600 - 1'799'399	149'550 - 149'949.95	830.83	833.05	37.08	36.76	36.44	36.12	35.80	
1'799'400 - 1'804'199	149'950 - 150'349.95	833.06	835.27	37.09	36.77	36.45	36.13	35.82	
1'804'200 - 1'808'999	150'350 - 150'749.95	835.28	837.49	37.10	36.78	36.46	36.15	35.83	
1'809'000 - 1'813'799	150'750 - 151'149.95	837.50	839.71	37.11	36.79	36.47	36.16	35.84	
1'813'800 - 1'818'599	151'150 - 151'549.95	839.72	841.93	37.12	36.80	36.48	36.17	35.85	
1'818'600 - 1'823'399	151'550 - 151'949.95	841.94	844.16	37.12	36.81	36.49	36.18	35.87	
1'823'400 - 1'828'199	151'950 - 152'349.95	844.17	846.38	37.13	36.82	36.51	36.19	35.88	
1'828'200 - 1'832'999	152'350 - 152'749.95	846.39	848.60	37.14	36.83	36.52	36.20	35.89	
1'833'000 - 1'837'799	152'750 - 153'149.95	848.61	850.82	37.15	36.84	36.53	36.21	35.90	
1'837'800 - 1'842'599	153'150 - 153'549.95	850.83	853.05	37.16	36.85	36.54	36.23	35.91	
1'842'600 - 1'847'399	153'550 - 153'949.95	853.06	855.27	37.17	36.86	36.55	36.24	35.93	
1'847'400 - 1'852'199	153'950 - 154'349.95	855.28	857.49	37.18	36.87	36.56	36.25	35.94	
1'852'200 - 1'856'999	154'350 - 154'749.95	857.50	859.71	37.19	36.88	36.57	36.26	35.95	
1'857'000 - 1'861'799	154'750 - 155'149.95	859.72	861.93	37.20	36.89	36.58	36.27	35.96	
1'861'800 - 1'866'599	155'150 - 155'549.95	861.94	864.16	37.20	36.90	36.59	36.28	35.97	
1'866'600 - 1'871'399	155'550 - 155'949.95	864.17	866.38	37.21	36.91	36.60	36.29	35.99	
1'871'400 - 1'876'199	155'950 - 156'349.95	866.39	868.60	37.22	36.92	36.61	36.30	36.00	
1'876'200 - 1'880'999	156'350 - 156'749.95	868.61	870.82	37.23	36.93	36.62	36.32	36.01	
1'881'000 - 1'885'799	156'750 - 157'149.95	870.83	873.05	37.24	36.93	36.63	36.33	36.02	
1'885'800 - 1'890'599	157'150 - 157'549.95	873.06	875.27	37.25	36.94	36.64	36.34	36.03	
1'890'600 - 1'895'399	157'550 - 157'949.95	875.28	877.49	37.26	36.95	36.65	36.35	36.04	
1'895'400 - 1'900'199	157'950 - 158'349.95	877.50	879.71	37.26	36.96	36.66	36.36	36.06	
1'900'200 - 1'904'999	158'350 - 158'749.95	879.72	881.93	37.27	36.97	36.67	36.37	36.07	
1'905'000 - 1'909'799	158'750 - 159'149.95	881.94	884.16	37.28	36.98	36.68	36.38	36.08	
1'909'800 - 1'914'599	159'150 - 159'549.95	884.17	886.38	37.29	36.99	36.69	36.39	36.09	
1'914'600 - 1'919'399	159'550 - 159'949.95	886.39	888.60	37.30	37.00	36.70	36.40	36.10	
1'919'400 - 1'924'199	159'950 - 160'349.95	888.61	890.82	37.31	37.01	36.71	36.41	36.11	
1'924'200 - 1'928'999	160'350 - 160'749.95	890.83	893.05	37.31	37.02	36.72	36.42	36.12	
1'929'000 - 1'933'799	160'750 - 161'149.95	893.06	895.27	37.32	37.02	36.73	36.43	36.13	
1'933'800 - 1'938'599	161'150 - 161'549.95	895.28	897.49	37.33	37.03	36.74	36.44	36.15	
1'938'600 - 1'943'399	161'550 - 161'949.95	897.50	899.71	37.34	37.04	36.75	36.45	36.16	
1'943'400 - 1'948'199	161'950 - 162'349.95	899.72	901.93	37.35	37.05	36.76	36.46	36.17	
1'948'200 - 1'952'999	162'350 - 162'749.95	901.94	904.16	37.35	37.06	36.77	36.47	36.18	
1'953'000 - 1'957'799	162'750 - 163'149.95	904.17	906.38	37.36	37.07	36.78	36.48	36.19	
1'957'800 - 1'962'599	163'150 - 163'549.95	906.39	908.60	37.37	37.08	36.78	36.49	36.20	
1'962'600 - 1'967'399	163'550 - 163'949.95	908.61	910.82	37.38	37.09	36.79	36.50	36.21	
1'967'400 - 1'972'199	163'950 - 164'349.95	910.83	913.05	37.39	37.09	36.80	36.51	36.22	
1'972'200 - 1'976'999	164'350 - 164'749.95	913.06	915.27	37.39	37.10	36.81	36.52	36.23	
1'977'000 - 1'981'799	164'750 - 165'149.95	915.28	917.49	37.40	37.11	36.82	36.53	36.24	

TRANCHES BAREMES IMPOTS A LA SOURCE 2026					TAUX BAREMES IMPOTS A LA SOURCE 2026				
Année fr.	Mois fr.	A l'heure fr.		A1	A2	A3	A4	A5	
				Personne seule					
				A déterminer par l'AFC					
				%	%	%	%	%	
1'981'800 - 1'986'599	165'150 - 165'549.95	917.50	919.71	37.41	37.12	36.83	36.54	36.25	
1'986'600 - 1'991'399	165'550 - 165'949.95	919.72	921.93	37.42	37.13	36.84	36.55	36.26	
1'991'400 - 1'996'199	165'950 - 166'349.95	921.94	924.16	37.42	37.14	36.85	36.56	36.27	
1'996'200 - 2'000'999	166'350 - 166'749.95	924.17	926.38	37.43	37.14	36.86	36.57	36.28	
2'001'000 - 2'010'599	166'750 - 167'549.95	926.39	930.82	37.44	37.16	36.87	36.59	36.30	
2'010'600 - 2'020'199	167'550 - 168'349.95	930.83	935.27	37.46	37.17	36.89	36.60	36.32	
2'020'200 - 2'029'799	168'350 - 169'149.95	935.28	939.71	37.47	37.19	36.91	36.62	36.34	
2'029'800 - 2'039'399	169'150 - 169'949.95	939.72	944.16	37.49	37.21	36.92	36.64	36.36	
2'039'400 - 2'048'999	169'950 - 170'749.95	944.17	948.60	37.50	37.22	36.94	36.66	36.38	
2'049'000 - 2'058'599	170'750 - 171'549.95	948.61	953.05	37.52	37.24	36.96	36.68	36.40	
2'058'600 - 2'068'199	171'550 - 172'349.95	953.06	957.49	37.53	37.25	36.97	36.70	36.42	
2'068'200 - 2'077'799	172'350 - 173'149.95	957.50	961.93	37.54	37.27	36.99	36.71	36.44	
2'077'800 - 2'087'399	173'150 - 173'949.95	961.94	966.38	37.56	37.28	37.01	36.73	36.46	
2'087'400 - 2'096'999	173'950 - 174'749.95	966.39	970.82	37.57	37.30	37.02	36.75	36.48	
2'097'000 - 2'106'599	174'750 - 175'549.95	970.83	975.27	37.59	37.31	37.04	36.77	36.50	
2'106'600 - 2'116'199	175'550 - 176'349.95	975.28	979.71	37.60	37.33	37.06	36.79	36.51	
2'116'200 - 2'125'799	176'350 - 177'149.95	979.72	984.16	37.61	37.34	37.07	36.80	36.53	
2'125'800 - 2'135'399	177'150 - 177'949.95	984.17	988.60	37.63	37.36	37.09	36.82	36.55	
2'135'400 - 2'144'999	177'950 - 178'749.95	988.61	993.05	37.64	37.37	37.10	36.84	36.57	
2'145'000 - 2'154'599	178'750 - 179'549.95	993.06	997.49	37.65	37.39	37.12	36.85	36.59	
2'154'600 - 2'164'199	179'550 - 180'349.95	997.50	1'001.93	37.67	37.40	37.13	36.87	36.60	
2'164'200 - 2'173'799	180'350 - 181'149.95	1'001.94	1'006.38	37.68	37.41	37.15	36.89	36.62	
2'173'800 - 2'183'399	181'150 - 181'949.95	1'006.39	1'010.82	37.69	37.43	37.17	36.90	36.64	
2'183'400 - 2'192'999	181'950 - 182'749.95	1'010.83	1'015.27	37.70	37.44	37.18	36.92	36.66	
2'193'000 - 2'202'599	182'750 - 183'549.95	1'015.28	1'019.71	37.72	37.46	37.19	36.93	36.67	
2'202'600 - 2'212'199	183'550 - 184'349.95	1'019.72	1'024.16	37.73	37.47	37.21	36.95	36.69	
2'212'200 - 2'221'799	184'350 - 185'149.95	1'024.17	1'028.60	37.74	37.48	37.22	36.97	36.71	
2'221'800 - 2'231'399	185'150 - 185'949.95	1'028.61	1'033.05	37.75	37.50	37.24	36.98	36.72	
2'231'400 - 2'240'999	185'950 - 186'749.95	1'033.06	1'037.49	37.77	37.51	37.25	37.00	36.74	
2'241'000 - 2'250'599	186'750 - 187'549.95	1'037.50	1'041.93	37.78	37.52	37.27	37.01	36.76	
2'250'600 - 2'260'199	187'550 - 188'349.95	1'041.94	1'046.38	37.79	37.54	37.28	37.03	36.77	
2'260'200 - 2'269'799	188'350 - 189'149.95	1'046.39	1'050.82	37.80	37.55	37.30	37.04	36.79	
2'269'800 - 2'279'399	189'150 - 189'949.95	1'050.83	1'055.27	37.81	37.56	37.31	37.06	36.81	
2'279'400 - 2'288'999	189'950 - 190'749.95	1'055.28	1'059.71	37.82	37.57	37.32	37.07	36.82	
2'289'000 - 2'298'599	190'750 - 191'549.95	1'059.72	1'064.16	37.84	37.59	37.34	37.09	36.84	
2'298'600 - 2'308'199	191'550 - 192'349.95	1'064.17	1'068.60	37.85	37.60	37.35	37.10	36.85	
2'308'200 - 2'317'799	192'350 - 193'149.95	1'068.61	1'073.05	37.86	37.61	37.36	37.12	36.87	
2'317'800 - 2'327'399	193'150 - 193'949.95	1'073.06	1'077.49	37.87	37.62	37.38	37.13	36.88	
2'327'400 - 2'336'999	193'950 - 194'749.95	1'077.50	1'081.93	37.88	37.64	37.39	37.14	36.90	
2'337'000 - 2'346'599	194'750 - 195'549.95	1'081.94	1'086.38	37.89	37.65	37.40	37.16	36.91	
2'346'600 - 2'356'199	195'550 - 196'349.95	1'086.39	1'090.82	37.90	37.66	37.42	37.17	36.93	
2'356'200 - 2'365'799	196'350 - 197'149.95	1'090.83	1'095.27	37.91	37.67	37.43	37.19	36.94	
2'365'800 - 2'375'399	197'150 - 197'949.95	1'095.28	1'099.71	37.93	37.68	37.44	37.20	36.96	
2'375'400 - 2'384'999	197'950 - 198'749.95	1'099.72	1'104.16	37.94	37.70	37.45	37.21	36.97	
2'385'000 - 2'394'599	198'750 - 199'549.95	1'104.17	1'108.60	37.95	37.71	37.47	37.23	36.99	
2'394'600 - 2'404'199	199'550 - 200'349.95	1'108.61	1'113.05	37.96	37.72	37.48	37.24	37.00	
2'404'200 - 2'413'799	200'350 - 201'149.95	1'113.06	1'117.49	37.97	37.73	37.49	37.25	37.02	
2'413'800 - 2'423'399	201'150 - 201'949.95	1'117.50	1'121.93	37.98	37.74	37.50	37.27	37.03	
2'423'400 - 2'432'999	201'950 - 202'749.95	1'121.94	1'126.38	37.99	37.75	37.52	37.28	37.04	
2'433'000 - 2'442'599	202'750 - 203'549.95	1'126.39	1'130.82	38.00	37.76	37.53	37.29	37.06	
2'442'600 - 2'452'199	203'550 - 204'349.95	1'130.83	1'135.27	38.01	37.77	37.54	37.31	37.07	
2'452'200 - 2'461'799	204'350 - 205'149.95	1'135.28	1'139.71	38.02	37.79	37.55	37.32	37.09	
2'461'800 - 2'471'399	205'150 - 205'949.95	1'139.72	1'144.16	38.03	37.80	37.56	37.33	37.10	
2'471'400 - 2'480'999	205'950 - 206'749.95	1'144.17	1'148.60	38.04	37.81	37.58	37.34	37.11	
2'481'000 - 2'490'599	206'750 - 207'549.95	1'148.61	1'153.05	38.05	37.82	37.59	37.36	37.13	
2'490'600 - 2'500'199	207'550 - 208'349.95	1'153.06	1'157.49	38.06	37.83	37.60	37.37	37.14	
2'500'200 - 2'509'799	208'350 - 209'149.95	1'157.50	1'161.93	38.07	37.84	37.61	37.38	37.15	
2'509'800 - 2'519'399	209'150 - 209'949.95	1'161.94	1'166.38	38.08	37.85	37.62	37.39	37.17	
2'519'400 - 2'528'999	209'950 - 210'749.95	1'166.39	1'170.82	38.09	37.86	37.63	37.41	37.18	
2'529'000 - 2'538'599	210'750 - 211'549.95	1'170.83	1'175.27	38.10	37.87	37.64	37.42	37.19	
2'538'600 - 2'548'199	211'550 - 212'349.95	1'175.28	1'179.71	38.11	37.88	37.65	37.43	37.20	
2'548'200 - 2'557'799	212'350 - 213'149.95	1'179.72	1'184.16	38.11	37.89	37.67	37.44	37.22	

TRANCHES BAREMES IMPOTS A LA SOURCE 2026						TAUX BAREMES IMPOTS A LA SOURCE 2026						
Année fr.	Mois fr.	A l'heure fr.	A1	A2	A3	A4	A5					
			Personne seule									
			A déterminer par l'AFC									
			%	%	%	%	%					
2'557'800 - 2'567'399	213'150 - 213'949.95	1'184.17 - 1'188.60	38.12	37.90	37.68	37.45	37.23					
2'567'400 - 2'576'999	213'950 - 214'749.95	1'188.61 - 1'193.05	38.13	37.91	37.69	37.46	37.24					
2'577'000 - 2'586'599	214'750 - 215'549.95	1'193.06 - 1'197.49	38.14	37.92	37.70	37.48	37.25					
2'586'600 - 2'596'199	215'550 - 216'349.95	1'197.50 - 1'201.93	38.15	37.93	37.71	37.49	37.27					
2'596'200 - 2'605'799	216'350 - 217'149.95	1'201.94 - 1'206.38	38.16	37.94	37.72	37.50	37.28					
2'605'800 - 2'615'399	217'150 - 217'949.95	1'206.39 - 1'210.82	38.17	37.95	37.73	37.51	37.29					
2'615'400 - 2'624'999	217'950 - 218'749.95	1'210.83 - 1'215.27	38.18	37.96	37.74	37.52	37.30					
2'625'000 - 2'634'599	218'750 - 219'549.95	1'215.28 - 1'219.71	38.19	37.97	37.75	37.53	37.32					
2'634'600 - 2'644'199	219'550 - 220'349.95	1'219.72 - 1'224.16	38.20	37.98	37.76	37.54	37.33					
2'644'200 - 2'653'799	220'350 - 221'149.95	1'224.17 - 1'228.60	38.20	37.99	37.77	37.56	37.34					
2'653'800 - 2'663'399	221'150 - 221'949.95	1'228.61 - 1'233.05	38.21	38.00	37.78	37.57	37.35					
2'663'400 - 2'672'999	221'950 - 222'749.95	1'233.06 - 1'237.49	38.22	38.01	37.79	37.58	37.36					
2'673'000 - 2'682'599	222'750 - 223'549.95	1'237.50 - 1'241.93	38.23	38.02	37.80	37.59	37.37					
2'682'600 - 2'692'199	223'550 - 224'349.95	1'241.94 - 1'246.38	38.24	38.03	37.81	37.60	37.39					
2'692'200 - 2'701'799	224'350 - 225'149.95	1'246.39 - 1'250.82	38.25	38.03	37.82	37.61	37.40					
2'701'800 - 2'711'399	225'150 - 225'949.95	1'250.83 - 1'255.27	38.25	38.04	37.83	37.62	37.41					
2'711'400 - 2'720'999	225'950 - 226'749.95	1'255.28 - 1'259.71	38.26	38.05	37.84	37.63	37.42					
2'721'000 - 2'730'599	226'750 - 227'549.95	1'259.72 - 1'264.16	38.27	38.06	37.85	37.64	37.43					
2'730'600 - 2'740'199	227'550 - 228'349.95	1'264.17 - 1'268.60	38.28	38.07	37.86	37.65	37.44					
2'740'200 - 2'749'799	228'350 - 229'149.95	1'268.61 - 1'273.05	38.29	38.08	37.87	37.66	37.45					
2'749'800 - 2'759'399	229'150 - 229'949.95	1'273.06 - 1'277.49	38.30	38.09	37.88	37.67	37.46					
2'759'400 - 2'768'999	229'950 - 230'749.95	1'277.50 - 1'281.93	38.30	38.10	37.89	37.68	37.47					
2'769'000 - 2'778'599	230'750 - 231'549.95	1'281.94 - 1'286.38	38.31	38.10	37.90	37.69	37.48					
2'778'600 - 2'788'199	231'550 - 232'349.95	1'286.39 - 1'290.82	38.32	38.11	37.91	37.70	37.50					
2'788'200 - 2'797'799	232'350 - 233'149.95	1'290.83 - 1'295.27	38.33	38.12	37.92	37.71	37.51					
2'797'800 - 2'807'399	233'150 - 233'949.95	1'295.28 - 1'299.71	38.33	38.13	37.93	37.72	37.52					
2'807'400 - 2'816'999	233'950 - 234'749.95	1'299.72 - 1'304.16	38.34	38.14	37.93	37.73	37.53					
2'817'000 - 2'826'599	234'750 - 235'549.95	1'304.17 - 1'308.60	38.35	38.15	37.94	37.74	37.54					
2'826'600 - 2'836'199	235'550 - 236'349.95	1'308.61 - 1'313.05	38.36	38.15	37.95	37.75	37.55					
2'836'200 - 2'845'799	236'350 - 237'149.95	1'313.06 - 1'317.49	38.36	38.16	37.96	37.76	37.56					
2'845'800 - 2'855'399	237'150 - 237'949.95	1'317.50 - 1'321.93	38.37	38.17	37.97	37.77	37.57					
2'855'400 - 2'864'999	237'950 - 238'749.95	1'321.94 - 1'326.38	38.38	38.18	37.98	37.78	37.58					
2'865'000 - 2'874'599	238'750 - 239'549.95	1'326.39 - 1'330.82	38.39	38.19	37.99	37.79	37.59					
2'874'600 - 2'884'199	239'550 - 240'349.95	1'330.83 - 1'335.27	38.39	38.20	38.00	37.80	37.60					
2'884'200 - 2'893'799	240'350 - 241'149.95	1'335.28 - 1'339.71	38.40	38.20	38.00	37.81	37.61					
2'893'800 - 2'903'399	241'150 - 241'949.95	1'339.72 - 1'344.16	38.41	38.21	38.01	37.82	37.62					
2'903'400 - 2'912'999	241'950 - 242'749.95	1'344.17 - 1'348.60	38.42	38.22	38.02	37.82	37.63					
2'913'000 - 2'922'599	242'750 - 243'549.95	1'348.61 - 1'353.05	38.42	38.23	38.03	37.83	37.64					
2'922'600 - 2'932'199	243'550 - 244'349.95	1'353.06 - 1'357.49	38.43	38.23	38.04	37.84	37.65					
2'932'200 - 2'941'799	244'350 - 245'149.95	1'357.50 - 1'361.93	38.44	38.24	38.05	37.85	37.66					
2'941'800 - 2'951'399	245'150 - 245'949.95	1'361.94 - 1'366.38	38.44	38.25	38.05	37.86	37.67					
2'951'400 - 2'960'999	245'950 - 246'749.95	1'366.39 - 1'370.82	38.45	38.26	38.06	37.87	37.68					
2'961'000 - 2'970'599	246'750 - 247'549.95	1'370.83 - 1'375.27	38.46	38.26	38.07	37.88	37.68					
2'970'600 - 2'980'199	247'550 - 248'349.95	1'375.28 - 1'379.71	38.46	38.27	38.08	37.89	37.69					
2'980'200 - 2'989'799	248'350 - 249'149.95	1'379.72 - 1'384.16	38.47	38.28	38.09	37.90	37.70					
2'989'800 - 2'999'399	249'150 - 249'949.95	1'384.17 - 1'388.60	38.48	38.29	38.10	37.90	37.71					
2'999'400 - 3'008'999	249'950 - 250'749.95	1'388.61 - 1'393.05	38.49	38.29	38.10	37.91	37.72					
3'009'000 - 3'028'199	250'750 - 252'349.95	1'393.06 - 1'401.93	38.49	38.31	38.12	37.93	37.74					
3'028'200 - 3'047'399	252'350 - 253'949.95	1'401.94 - 1'410.82	38.51	38.32	38.13	37.94	37.75					
3'047'400 - 3'066'599	253'950 - 255'549.95	1'410.83 - 1'419.71	38.52	38.33	38.15	37.96	37.77					
3'066'600 - 3'085'799	255'550 - 257'149.95	1'419.72 - 1'428.60	38.53	38.35	38.16	37.97	37.79					
3'085'800 - 3'104'999	257'150 - 258'749.95	1'428.61 - 1'437.49	38.55	38.36	38.18	37.99	37.81					
3'105'000 - 3'124'199	258'750 - 260'349.95	1'437.50 - 1'446.38	38.56	38.38	38.19	38.01	37.82					
3'124'200 - 3'143'399	260'350 - 261'949.95	1'446.39 - 1'455.27	38.57	38.39	38.21	38.02	37.84					
3'143'400 - 3'162'599	261'950 - 263'549.95	1'455.28 - 1'464.16	38.58	38.40	38.22	38.04	37.86					
3'162'600 - 3'181'799	263'550 - 265'149.95	1'464.17 - 1'473.05	38.60	38.42	38.23	38.05	37.87					
3'181'800 - 3'200'999	265'150 - 266'749.95	1'473.06 - 1'481.93	38.61	38.43	38.25	38.07	37.89					
3'201'000 - 3'220'199	266'750 - 268'349.95	1'481.94 - 1'490.82	38.62	38.44	38.26	38.08	37.91					
3'220'200 - 3'239'399	268'350 - 269'949.95	1'490.83 - 1'499.71	38.63	38.45	38.28	38.10	37.92					
3'239'400 - 3'258'599	269'950 - 271'549.95	1'499.72 - 1'508.60	38.64	38.47	38.29	38.11	37.94					
3'258'600 - 3'277'799	271'550 - 273'149.95	1'508.61 - 1'517.49	38.65	38.48	38.30	38.13	37.95					
3'277'800 - 3'296'999	273'150 - 274'749.95	1'517.50 - 1'526.38	38.67	38.49	38.32	38.14	37.97					

TRANCHES BAREMES IMPOTS A LA SOURCE 2026					TAUX BAREMES IMPOTS A LA SOURCE 2026							
Année fr.	Mois fr.	A l'heure fr.	A1	A2	A3	A4	A5					
			Personne seule									
			A déterminer par l'AFC									
			%	%	%	%	%					
3'297'000 - 3'316'199	274'750 - 276'349.95	1'526.39 1'535.27	38.68	38.50	38.33	38.16	37.98					
3'316'200 - 3'335'399	276'350 - 277'949.95	1'535.28 1'544.16	38.69	38.52	38.34	38.17	38.00					
3'335'400 - 3'354'599	277'950 - 279'549.95	1'544.17 1'553.05	38.70	38.53	38.36	38.18	38.01					
3'354'600 - 3'373'799	279'550 - 281'149.95	1'553.06 1'561.93	38.71	38.54	38.37	38.20	38.03					
3'373'800 - 3'392'999	281'150 - 282'749.95	1'561.94 1'570.82	38.72	38.55	38.38	38.21	38.04					
3'393'000 - 3'412'199	282'750 - 284'349.95	1'570.83 1'579.71	38.73	38.56	38.39	38.22	38.06					
3'412'200 - 3'431'399	284'350 - 285'949.95	1'579.72 1'588.60	38.74	38.57	38.41	38.24	38.07					
3'431'400 - 3'450'599	285'950 - 287'549.95	1'588.61 1'597.49	38.75	38.58	38.42	38.25	38.08					
3'450'600 - 3'469'799	287'550 - 289'149.95	1'597.50 1'606.38	38.76	38.60	38.43	38.26	38.10					
3'469'800 - 3'488'999	289'150 - 290'749.95	1'606.39 1'615.27	38.77	38.61	38.44	38.28	38.11					
3'489'000 - 3'508'199	290'750 - 292'349.95	1'615.28 1'624.16	38.78	38.62	38.45	38.29	38.13					
3'508'200 - 3'527'399	292'350 - 293'949.95	1'624.17 1'633.05	38.79	38.63	38.46	38.30	38.14					
3'527'400 - 3'546'599	293'950 - 295'549.95	1'633.06 1'641.93	38.80	38.64	38.48	38.31	38.15					
3'546'600 - 3'565'799	295'550 - 297'149.95	1'641.94 1'650.82	38.81	38.65	38.49	38.33	38.17					
3'565'800 - 3'584'999	297'150 - 298'749.95	1'650.83 1'659.71	38.82	38.66	38.50	38.34	38.18					
3'585'000 - 3'604'199	298'750 - 300'349.95	1'659.72 1'668.60	38.83	38.67	38.51	38.35	38.19					
3'604'200 - 3'623'399	300'350 - 301'949.95	1'668.61 1'677.49	38.84	38.68	38.52	38.36	38.20					
3'623'400 - 3'642'599	301'950 - 303'549.95	1'677.50 1'686.38	38.85	38.69	38.53	38.37	38.22					
3'642'600 - 3'661'799	303'550 - 305'149.95	1'686.39 1'695.27	38.86	38.70	38.54	38.39	38.23					
3'661'800 - 3'680'999	305'150 - 306'749.95	1'695.28 1'704.16	38.87	38.71	38.55	38.40	38.24					
3'681'000 - 3'700'199	306'750 - 308'349.95	1'704.17 1'713.05	38.87	38.72	38.56	38.41	38.25					
3'700'200 - 3'719'399	308'350 - 309'949.95	1'713.06 1'721.93	38.88	38.73	38.57	38.42	38.27					
3'719'400 - 3'738'599	309'950 - 311'549.95	1'721.94 1'730.82	38.89	38.74	38.58	38.43	38.28					
3'738'600 - 3'757'799	311'550 - 313'149.95	1'730.83 1'739.71	38.90	38.75	38.59	38.44	38.29					
3'757'800 - 3'776'999	313'150 - 314'749.95	1'739.72 1'748.60	38.91	38.76	38.60	38.45	38.30					
3'777'000 - 3'796'199	314'750 - 316'349.95	1'748.61 1'757.49	38.92	38.77	38.62	38.46	38.31					
3'796'200 - 3'815'399	316'350 - 317'949.95	1'757.50 1'766.38	38.93	38.78	38.63	38.47	38.32					
3'815'400 - 3'834'599	317'950 - 319'549.95	1'766.39 1'775.27	38.93	38.78	38.63	38.48	38.33					
3'834'600 - 3'853'799	319'550 - 321'149.95	1'775.28 1'784.16	38.94	38.79	38.64	38.50	38.35					
3'853'800 - 3'872'999	321'150 - 322'749.95	1'784.17 1'793.05	38.95	38.80	38.65	38.51	38.36					
3'873'000 - 3'892'199	322'750 - 324'349.95	1'793.06 1'801.93	38.96	38.81	38.66	38.52	38.37					
3'892'200 - 3'911'399	324'350 - 325'949.95	1'801.94 1'810.82	38.97	38.82	38.67	38.53	38.38					
3'911'400 - 3'930'599	325'950 - 327'549.95	1'810.83 1'819.71	38.97	38.83	38.68	38.54	38.39					
3'930'600 - 3'949'799	327'550 - 329'149.95	1'819.72 1'828.60	38.98	38.84	38.69	38.55	38.40					
3'949'800 - 3'968'999	329'150 - 330'749.95	1'828.61 1'837.49	38.99	38.85	38.70	38.56	38.41					
3'969'000 - 3'988'199	330'750 - 332'349.95	1'837.50 1'846.38	39.00	38.85	38.71	38.57	38.42					
3'988'200 - 4'007'399	332'350 - 333'949.95	1'846.39 1'855.27	39.01	38.86	38.72	38.58	38.43					
4'007'400 - 4'026'599	333'950 - 335'549.95	1'855.28 1'864.16	39.01	38.87	38.73	38.58	38.44					
4'026'600 - 4'045'799	335'550 - 337'149.95	1'864.17 1'873.05	39.02	38.88	38.74	38.59	38.45					
4'045'800 - 4'064'999	337'150 - 338'749.95	1'873.06 1'881.93	39.03	38.89	38.75	38.60	38.46					
4'065'000 - 4'084'199	338'750 - 340'349.95	1'881.94 1'890.82	39.04	38.89	38.75	38.61	38.47					
4'084'200 - 4'103'399	340'350 - 341'949.95	1'890.83 1'899.71	39.04	38.90	38.76	38.62	38.48					
4'103'400 - 4'122'599	341'950 - 343'549.95	1'899.72 1'908.60	39.05	38.91	38.77	38.63	38.49					
4'122'600 - 4'141'799	343'550 - 345'149.95	1'908.61 1'917.49	39.06	38.92	38.78	38.64	38.50					
4'141'800 - 4'160'999	345'150 - 346'749.95	1'917.50 1'926.38	39.06	38.93	38.79	38.65	38.51					
4'161'000 - 4'180'199	346'750 - 348'349.95	1'926.39 1'935.27	39.07	38.93	38.80	38.66	38.52					
4'180'200 - 4'199'399	348'350 - 349'949.95	1'935.28 1'944.16	39.08	38.94	38.80	38.67	38.53					
4'199'400 - 4'218'599	349'950 - 351'549.95	1'944.17 1'953.05	39.08	38.95	38.81	38.68	38.54					
4'218'600 - 4'237'799	351'550 - 353'149.95	1'953.06 1'961.93	39.09	38.96	38.82	38.68	38.55					
4'237'800 - 4'256'999	353'150 - 354'749.95	1'961.94 1'970.82	39.10	38.96	38.83	38.69	38.56					
4'257'000 - 4'276'199	354'750 - 356'349.95	1'970.83 1'979.71	39.10	38.97	38.84	38.70	38.57					
4'276'200 - 4'295'399	356'350 - 357'949.95	1'979.72 1'988.60	39.11	38.98	38.84	38.71	38.58					
4'295'400 - 4'314'599	357'950 - 359'549.95	1'988.61 1'997.49	39.12	38.98	38.85	38.72	38.59					
4'314'600 - 4'333'799	359'550 - 361'149.95	1'997.50 2'006.38	39.12	38.99	38.86	38.73	38.59					
4'333'800 - 4'352'999	361'150 - 362'749.95	2'006.39 2'015.27	39.13	39.00	38.87	38.73	38.60					
4'353'000 - 4'372'199	362'750 - 364'349.95	2'015.28 2'024.16	39.14	39.01	38.87	38.74	38.61					
4'372'200 - 4'410'599	364'350 - 367'549.95	2'024.17 2'041.93	39.15	39.02	38.89	38.76	38.62					
4'410'600 - 4'448'999	367'550 - 370'749.95	2'041.94 2'059.71	39.16	39.03	38.90	38.77	38.64					
4'449'000 - 4'487'399	370'750 - 373'949.95	2'059.72 2'077.49	39.17	39.04	38.91	38.79	38.66					
4'487'400 - 4'525'799	373'950 - 377'149.95	2'077.50 2'095.27	39.18	39.06	38.93	38.80	38.67					
4'525'800 - 4'564'199	377'150 - 380'349.95	2'095.28 2'113.05	39.19	39.07	38.94	38.82	38.69					
4'564'200 - 4'602'599	380'350 - 383'549.95	2'113.06 2'130.82	39.21	39.08	38.96	38.83	38.71					

TRANCHES BAREMES IMPOTS A LA SOURCE 2026						TAUX BAREMES IMPOTS A LA SOURCE 2026				
Année fr.	Mois fr.	A l'heure fr.		A1	A2	A3	A4	A5		
				Personne seule						
				A déterminer par l'AFC						
				%	%	%	%	%		
4'602'600 - 4'640'999	383'550 - 386'749.95	2'130.83	2'148.60	39.22	39.09	38.97	38.85	38.72		
4'641'000 - 4'679'399	386'750 - 389'949.95	2'148.61	2'166.38	39.23	39.11	38.98	38.86	38.74		
4'679'400 - 4'717'799	389'950 - 393'149.95	2'166.39	2'184.16	39.24	39.12	39.00	38.87	38.75		
4'717'800 - 4'756'199	393'150 - 396'349.95	2'184.17	2'201.93	39.25	39.13	39.01	38.89	38.77		
4'756'200 - 4'794'599	396'350 - 399'549.95	2'201.94	2'219.71	39.26	39.14	39.02	38.90	38.78		
4'794'600 - 4'832'999	399'550 - 402'749.95	2'219.72	2'237.49	39.27	39.15	39.03	38.91	38.80		
4'833'000 - 4'871'399	402'750 - 405'949.95	2'237.50	2'255.27	39.28	39.16	39.05	38.93	38.81		
4'871'400 - 4'909'799	405'950 - 409'149.95	2'255.28	2'273.05	39.29	39.18	39.06	38.94	38.82		
4'909'800 - 4'948'199	409'150 - 412'349.95	2'273.06	2'290.82	39.30	39.19	39.07	38.95	38.84		
4'948'200 - 4'986'599	412'350 - 415'549.95	2'290.83	2'308.60	39.31	39.20	39.08	38.97	38.85		
4'986'600 - 5'024'999	415'550 - 418'749.95	2'308.61	2'326.38	39.32	39.21	39.09	38.98	38.86		
5'025'000 - 5'063'399	418'750 - 421'949.95	2'326.39	2'344.16	39.33	39.22	39.10	38.99	38.88		
5'063'400 - 5'101'799	421'950 - 425'149.95	2'344.17	2'361.93	39.34	39.23	39.12	39.00	38.89		
5'101'800 - 5'140'199	425'150 - 428'349.95	2'361.94	2'379.71	39.35	39.24	39.13	39.01	38.90		
5'140'200 - 5'178'599	428'350 - 431'549.95	2'379.72	2'397.49	39.36	39.25	39.14	39.03	38.92		
5'178'600 - 5'216'999	431'550 - 434'749.95	2'397.50	2'415.27	39.37	39.26	39.15	39.04	38.93		
5'217'000 - 5'255'399	434'750 - 437'949.95	2'415.28	2'433.05	39.38	39.27	39.16	39.05	38.94		
5'255'400 - 5'293'799	437'950 - 441'149.95	2'433.06	2'450.82	39.39	39.28	39.17	39.06	38.95		
5'293'800 - 5'332'199	441'150 - 444'349.95	2'450.83	2'468.60	39.39	39.29	39.18	39.07	38.96		
5'332'200 - 5'370'599	444'350 - 447'549.95	2'468.61	2'486.38	39.40	39.30	39.19	39.08	38.98		
5'370'600 - 5'408'999	447'550 - 450'749.95	2'486.39	2'504.16	39.41	39.31	39.20	39.09	38.99		
5'409'000 - 5'447'399	450'750 - 453'949.95	2'504.17	2'521.93	39.42	39.31	39.21	39.10	39.00		
5'447'400 - 5'485'799	453'950 - 457'149.95	2'521.94	2'539.71	39.43	39.32	39.22	39.11	39.01		
5'485'800 - 5'524'199	457'150 - 460'349.95	2'539.72	2'557.49	39.44	39.33	39.23	39.12	39.02		
5'524'200 - 5'562'599	460'350 - 463'549.95	2'557.50	2'575.27	39.44	39.34	39.24	39.13	39.03		
5'562'600 - 5'600'999	463'550 - 466'749.95	2'575.28	2'593.05	39.45	39.35	39.25	39.14	39.04		
5'601'000 - 5'639'399	466'750 - 469'949.95	2'593.06	2'610.82	39.46	39.36	39.26	39.15	39.05		
5'639'400 - 5'677'799	469'950 - 473'149.95	2'610.83	2'628.60	39.47	39.37	39.26	39.16	39.06		
5'677'800 - 5'716'199	473'150 - 476'349.95	2'628.61	2'646.38	39.47	39.37	39.27	39.17	39.07		
5'716'200 - 5'754'599	476'350 - 479'549.95	2'646.39	2'664.16	39.48	39.38	39.28	39.18	39.08		
5'754'600 - 5'792'999	479'550 - 482'749.95	2'664.17	2'681.93	39.49	39.39	39.29	39.19	39.09		
5'793'000 - 5'831'399	482'750 - 485'949.95	2'681.94	2'699.71	39.50	39.40	39.30	39.20	39.10		
5'831'400 - 5'869'799	485'950 - 489'149.95	2'699.72	2'717.49	39.50	39.41	39.31	39.21	39.11		
5'869'800 - 5'946'599	489'150 - 495'549.95	2'717.50	2'753.05	39.51	39.42	39.32	39.22	39.13		
5'946'600 - 6'023'399	495'550 - 501'949.95	2'753.06	2'788.60	39.53	39.43	39.34	39.24	39.14		
6'023'400 - 6'100'199	501'950 - 508'349.95	2'788.61	2'824.16	39.54	39.45	39.35	39.26	39.16		
6'100'200 - 6'176'999	508'350 - 514'749.95	2'824.17	2'859.71	39.55	39.46	39.37	39.27	39.18		
6'177'000 - 6'253'799	514'750 - 521'149.95	2'859.72	2'895.27	39.57	39.47	39.38	39.29	39.20		
6'253'800 - 6'330'599	521'150 - 527'549.95	2'895.28	2'930.82	39.58	39.49	39.40	39.31	39.21		
6'330'600 - 6'407'399	527'550 - 533'949.95	2'930.83	2'966.38	39.59	39.50	39.41	39.32	39.23		
6'407'400 - 6'484'199	533'950 - 540'349.95	2'966.39	3'001.93	39.60	39.51	39.43	39.34	39.25		
6'484'200 - 6'560'999	540'350 - 546'749.95	3'001.94	3'037.49	39.61	39.53	39.44	39.35	39.26		
6'561'000 - 6'637'799	546'750 - 553'149.95	3'037.50	3'073.05	39.63	39.54	39.45	39.37	39.28		
6'637'800 - 6'714'599	553'150 - 559'549.95	3'073.06	3'108.60	39.64	39.55	39.47	39.38	39.29		
6'714'600 - 6'791'399	559'550 - 565'949.95	3'108.61	3'144.16	39.65	39.56	39.48	39.39	39.31		
6'791'400 - 6'868'199	565'950 - 572'349.95	3'144.17	3'179.71	39.66	39.57	39.49	39.41	39.32		
6'868'200 - 6'944'999	572'350 - 578'749.95	3'179.72	3'215.27	39.67	39.59	39.50	39.42	39.34		
6'945'000 - 7'021'799	578'750 - 585'149.95	3'215.28	3'250.82	39.68	39.60	39.51	39.43	39.35		
7'021'800 - 7'098'599	585'150 - 591'549.95	3'250.83	3'286.38	39.69	39.61	39.53	39.44	39.36		
7'098'600 - 7'175'399	591'550 - 597'949.95	3'286.39	3'321.93	39.70	39.62	39.54	39.46	39.38		
7'175'400 - 7'252'199	597'950 - 604'349.95	3'321.94	3'357.49	39.71	39.63	39.55	39.47	39.39		
7'252'200 - 7'328'999	604'350 - 610'749.95	3'357.50	3'393.05	39.72	39.64	39.56	39.48	39.40		
7'329'000 - 7'405'799	610'750 - 617'149.95	3'393.06	3'428.60	39.73	39.65	39.57	39.49	39.41		
7'405'800 - 7'482'599	617'150 - 623'549.95	3'428.61	3'464.16	39.73	39.66	39.58	39.50	39.43		
7'482'600 - 7'559'399	623'550 - 629'949.95	3'464.17	3'499.71	39.74	39.67	39.59	39.51	39.44		
7'559'400 - 7'636'199	629'950 - 636'349.95	3'499.72	3'535.27	39.75	39.68	39.60	39.52	39.45		
7'636'200 - 7'712'999	636'350 - 642'749.95	3'535.28	3'570.82	39.76	39.68	39.61	39.54	39.46		
7'713'000 - 7'789'799	642'750 - 649'149.95	3'570.83	3'606.38	39.77	39.69	39.62	39.55	39.47		
7'789'800 - 7'866'599	649'150 - 655'549.95	3'606.39	3'641.93	39.78	39.70	39.63	39.56	39.48		
7'866'600 - 7'943'399	655'550 - 661'949.95	3'641.94	3'677.49	39.78	39.71	39.64	39.57	39.49		
7'943'400 - 8'020'199	661'950 - 668'349.95	3'677.50	3'713.05	39.79	39.72	39.65	39.58	39.50		
8'020'200 - 8'096'999	668'350 - 674'749.95	3'713.06	3'748.60	39.80	39.73	39.66	39.59	39.51		

TRANCHES BAREMES IMPOTS A LA SOURCE 2026						TAUX BAREMES IMPOTS A LA SOURCE 2026						
Année fr.	Mois fr.	A l'heure fr.	A1	A2	A3	A4	A5					
			Personne seule									
			A déterminer par l'AFC									
			%	%	%	%	%					
8'097'000 - 8'173'799	674'750 - 681'149.95	3'748.61 3'784.16	39.81	39.74	39.66	39.59	39.52					
8'173'800 - 8'250'599	681'150 - 687'549.95	3'784.17 3'819.71	39.81	39.74	39.67	39.60	39.53					
8'250'600 - 8'404'199	687'550 - 700'349.95	3'819.72 3'890.82	39.82	39.75	39.69	39.62	39.55					
8'404'200 - 8'557'799	700'350 - 713'149.95	3'890.83 3'961.93	39.84	39.77	39.70	39.63	39.57					
8'557'800 - 8'711'399	713'150 - 725'949.95	3'961.94 4'033.05	39.85	39.78	39.72	39.65	39.58					
8'711'400 - 8'864'999	725'950 - 738'749.95	4'033.06 4'104.16	39.86	39.80	39.73	39.67	39.60					
8'865'000 - 9'018'599	738'750 - 751'549.95	4'104.17 4'175.27	39.88	39.81	39.75	39.68	39.62					
9'018'600 - 9'172'199	751'550 - 764'349.95	4'175.28 4'246.38	39.89	39.82	39.76	39.70	39.64					
9'172'200 - 9'325'799	764'350 - 777'149.95	4'246.39 4'317.49	39.90	39.84	39.77	39.71	39.65					
9'325'800 - 9'479'399	777'150 - 789'949.95	4'317.50 4'388.60	39.91	39.85	39.79	39.73	39.67					
9'479'400 - 9'632'999	789'950 - 802'749.95	4'388.61 4'459.71	39.92	39.86	39.80	39.74	39.68					
9'633'000 - 9'786'599	802'750 - 815'549.95	4'459.72 4'530.82	39.93	39.87	39.81	39.75	39.70					
9'786'600 - 9'940'199	815'550 - 828'349.95	4'530.83 4'601.93	39.94	39.88	39.82	39.77	39.71					
9'940'200 - 10'093'799	828'350 - 841'149.95	4'601.94 4'673.05	39.95	39.89	39.84	39.78	39.72					
10'093'800 - 10'247'399	841'150 - 853'949.95	4'673.06 4'744.16	39.96	39.90	39.85	39.79	39.74					
10'247'400 - 10'400'999	853'950 - 866'749.95	4'744.17 4'815.27	39.97	39.91	39.86	39.80	39.75					
10'401'000 - 10'554'599	866'750 - 879'549.95	4'815.28 4'886.38	39.98	39.92	39.87	39.81	39.76					
10'554'600 - 10'708'199	879'550 - 892'349.95	4'886.39 4'957.49	39.99	39.93	39.88	39.83	39.77					
10'708'200 - 10'861'799	892'350 - 905'149.95	4'957.50 5'028.60	40.00	39.94	39.89	39.84	39.78					
10'861'800 - 11'015'399	905'150 - 917'949.95	5'028.61 5'099.71	40.00	39.95	39.90	39.85	39.79					
11'015'400 - 11'168'999	917'950 - 930'749.95	5'099.72 5'170.82	40.01	39.96	39.91	39.86	39.81					
11'169'000 - 11'322'599	930'750 - 943'549.95	5'170.83 5'241.93	40.02	39.97	39.92	39.87	39.82					
11'322'600 - 11'476'199	943'550 - 956'349.95	5'241.94 5'313.05	40.03	39.98	39.93	39.88	39.83					
11'476'200 - 11'629'799	956'350 - 969'149.95	5'313.06 5'384.16	40.03	39.98	39.94	39.89	39.84					
11'629'800 - 11'783'399	969'150 - 981'949.95	5'384.17 5'455.27	40.04	39.99	39.94	39.89	39.85					
11'783'400 - 11'936'999	981'950 - 994'749.95	5'455.28 5'526.38	40.05	40.00	39.95	39.90	39.86					
11'937'000 - 12'090'599	994'750 - 1'007'549.95	5'526.39 5'597.49	40.06	40.01	39.96	39.91	39.86					
12'090'600 - 12'397'799	1'007'550 - 1'033'149.95	5'597.50 5'739.71	40.07	40.02	39.97	39.92	39.88					
12'397'800 - 12'704'999	1'033'150 - 1'058'749.95	5'739.72 5'881.93	40.08	40.03	39.99	39.94	39.90					
12'705'000 - 13'012'199	1'058'750 - 1'084'349.95	5'881.94 6'024.16	40.09	40.05	40.00	39.96	39.91					
13'012'200 - 13'319'399	1'084'350 - 1'109'949.95	6'024.17 6'166.38	40.10	40.06	40.01	39.97	39.93					
13'319'400 - 13'626'599	1'109'950 - 1'135'549.95	6'166.39 6'308.60	40.11	40.07	40.03	39.98	39.94					
13'626'600 - 13'933'799	1'135'550 - 1'161'149.95	6'308.61 6'450.82	40.12	40.08	40.04	40.00	39.96					
13'933'800 - 14'240'999	1'161'150 - 1'186'749.95	6'450.83 6'593.05	40.13	40.09	40.05	40.01	39.97					
14'241'000 - 14'548'199	1'186'750 - 1'212'349.95	6'593.06 6'735.27	40.14	40.10	40.06	40.02	39.98					
14'548'200 - 14'855'399	1'212'350 - 1'237'949.95	6'735.28 6'877.49	40.15	40.11	40.07	40.03	40.00					
14'855'400 - 15'162'599	1'237'950 - 1'263'549.95	6'877.50 7'019.71	40.16	40.12	40.08	40.05	40.01					
15'162'600 - 15'469'799	1'263'550 - 1'289'149.95	7'019.72 7'161.93	40.17	40.13	40.09	40.06	40.02					
15'469'800 - 15'776'999	1'289'150 - 1'314'749.95	7'161.94 7'304.16	40.18	40.14	40.10	40.07	40.03					
15'777'000 - 16'084'199	1'314'750 - 1'340'349.95	7'304.17 7'446.38	40.18	40.15	40.11	40.08	40.04					
16'084'200 - 16'391'399	1'340'350 - 1'365'949.95	7'446.39 7'588.60	40.19	40.16	40.12	40.09	40.05					
16'391'400 - 17'005'799	1'365'950 - 1'417'149.95	7'588.61 7'873.05	40.20	40.17	40.13	40.10	40.07					
17'005'800 - 17'620'199	1'417'150 - 1'468'349.95	7'873.06 8'157.49	40.22	40.18	40.15	40.12	40.08					
17'620'200 - 18'234'599	1'468'350 - 1'519'549.95	8'157.50 8'441.93	40.23	40.20	40.16	40.13	40.10					
18'234'600 - 18'848'999	1'519'550 - 1'570'749.95	8'441.94 8'726.38	40.24	40.21	40.18	40.15	40.12					
18'849'000 - 19'463'399	1'570'750 - 1'621'949.95	8'726.39 9'010.82	40.25	40.22	40.19	40.16	40.13					
19'463'400 - 20'077'799	1'621'950 - 1'673'149.95	9'010.83 9'295.27	40.26	40.23	40.20	40.17	40.14					
20'077'800 - 20'692'199	1'673'150 - 1'724'349.95	9'295.28 9'579.71	40.27	40.24	40.21	40.19	40.16					
20'692'200 - 21'306'599	1'724'350 - 1'775'549.95	9'579.72 9'864.16	40.28	40.25	40.22	40.20	40.17					
21'306'600 - 21'920'999	1'775'550 - 1'826'749.95	9'864.17 10'148.60	40.29	40.26	40.23	40.21	40.18					
21'921'000 - 22'535'399	1'826'750 - 1'877'949.95	10'148.61 10'433.05	40.30	40.27	40.24	40.22	40.19					
22'535'400 - 23'149'799	1'877'950 - 1'929'149.95	10'433.06 10'717.49	40.30	40.28	40.25	40.23	40.20					
23'149'800 - 24'378'599	1'929'150 - 2'031'549.95	10'717.50 11'286.38	40.31	40.29	40.27	40.24	40.22					
24'378'600 - 25'607'399	2'031'550 - 2'133'949.95	11'286.39 11'855.27	40.33	40.30	40.28	40.26	40.24					
25'607'400 - 26'836'199	2'133'950 - 2'236'349.95	11'855.28 12'424.16	40.34	40.32	40.30	40.27	40.25					
26'836'200 - 28'064'999	2'236'350 - 2'338'749.95	12'424.17 12'993.05	40.35	40.33	40.31	40.29	40.27					
28'065'000 - 29'293'799	2'338'750 - 2'441'149.95	12'993.06 13'561.93	40.36	40.34	40.32	40.30	40.28					
29'293'800 - 30'522'599	2'441'150 - 2'543'549.95	13'561.94 14'130.82	40.37	40.35	40.33	40.31	40.29					
30'522'600 - 31'751'399	2'543'550 - 2'645'949.95	14'130.83 14'699.71	40.38	40.36	40.34	40.32	40.30					
31'751'400 - 32'980'199	2'645'950 - 2'748'349.95	14'699.72 15'268.60	40.38	40.37	40.35	40.33	40.31					
32'980'200 - 34'208'999	2'748'350 - 2'850'749.95	15'268.61 15'837.49	40.39	40.37	40.36	40.34	40.32					
34'209'000 - 35'437'799	2'850'750 - 2'953'149.95	15'837.50 16'406.38	40.40	40.38	40.37	40.35	40.33					

TRANCHES BAREMES IMPOTS A LA SOURCE 2026			TAUX BAREMES IMPOTS A LA SOURCE 2026				
Année fr.	Mois fr.	A l'heure fr.	A1	A2	A3	A4	A5
			Personne seule				
			A déterminer par l'AFC				
			%	%	%	%	%
35'437'800 - 36'666'599	2'953'150 - 3'055'549.95	16'406.39 16'975.27	40.40	40.39	40.37	40.36	40.34
36'666'600 - 37'895'399	3'055'550 - 3'157'949.95	16'975.28 17'544.16	40.41	40.39	40.38	40.36	40.35
37'895'400 - 39'124'199	3'157'950 - 3'260'349.95	17'544.17 18'113.05	40.42	40.40	40.39	40.37	40.36
39'124'200 - 41'581'799	3'260'350 - 3'465'149.95	18'113.06 19'250.82	40.42	40.41	40.39	40.38	40.37
41'581'800 - 44'039'399	3'465'150 - 3'669'949.95	19'250.83 20'388.60	40.43	40.42	40.41	40.39	40.38
44'039'400 - 46'496'999	3'669'950 - 3'874'749.95	20'388.61 21'526.38	40.44	40.43	40.41	40.40	40.39
46'497'000 - 48'954'599	3'874'750 - 4'079'549.95	21'526.39 22'664.16	40.45	40.44	40.42	40.41	40.40
48'954'600 - 51'412'199	4'079'550 - 4'284'349.95	22'664.17 23'801.93	40.45	40.44	40.43	40.42	40.41
51'412'200 - 53'869'799	4'284'350 - 4'489'149.95	23'801.94 24'939.71	40.46	40.45	40.44	40.43	40.42
53'869'800 - 56'327'399	4'489'150 - 4'693'949.95	24'939.72 26'077.49	40.46	40.45	40.44	40.43	40.42
56'327'400 - 58'784'999	4'693'950 - 4'898'749.95	26'077.50 27'215.27	40.47	40.46	40.45	40.44	40.43
58'785'000 - 63'700'199	4'898'750 - 5'308'349.95	27'215.28 29'490.82	40.48	40.47	40.46	40.45	40.44
63'700'200 - 68'615'399	5'308'350 - 5'717'949.95	29'490.83 31'766.38	40.48	40.48	40.47	40.46	40.45
68'615'400 - 73'530'599	5'717'950 - 6'127'549.95	31'766.39 34'041.93	40.49	40.48	40.47	40.47	40.46
73'530'600 - 78'445'799	6'127'550 - 6'537'149.95	34'041.94 36'317.49	40.50	40.49	40.48	40.47	40.47
78'445'800 - 83'360'999	6'537'150 - 6'946'749.95	36'317.50 38'593.05	40.50	40.49	40.49	40.48	40.47
83'361'000 - 88'276'199	6'946'750 - 7'356'349.95	38'593.06 40'868.60	40.51	40.50	40.49	40.49	40.48
88'276'200 - 93'191'399	7'356'350 - 7'765'949.95	40'868.61 43'144.16	40.51	40.50	40.50	40.49	40.48
93'191'400 - 98'106'599	7'765'950 - 8'175'549.95	43'144.17 45'419.71	40.51	40.51	40.50	40.50	40.49
98'106'600 - 103'021'800	8'175'550 - 8'585'150.00	45'419.72 47'695.28	40.52	40.51	40.51	40.50	40.49