

Barèmes 2026 impôt à la source

**applicables dès le
1^{er} janvier 2026**

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

Pour des informations détaillées sur l'utilisation de ces barèmes, se référer aux «Directives concernant l'imposition à la source 2026» disponibles sur **www.ge.ch/c/imp-lsdir**

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

TRANCHES BAREMES IMPOTS A LA SOURCE 2026						TAUX BAREMES IMPOTS A LA SOURCE 2026															
Année fr.	Mois fr.	A l'heure fr.	A0	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H1	H2	H3	H4	H5	
			Seul	Marié et le conjoint ne travaille pas						Marié et les 2 conjoints travaillent						Famille monoparentale					
			%	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	
0	29'399	0 - 2'449.95	0.00	13.60																	
29'400 -	29'999	2'450 - 2'499.95	13.61	13.88	0.09																
30'000 -	30'599	2'500 - 2'549.95	13.89	14.16	0.10		Le conjoint ne travaille pas et n'a pas de revenu acquis en compensation (assurance-maladie / accidents / invalidité / maternité / chômage).														
30'600 -	31'199	2'550 - 2'599.95	14.17	14.43	0.14																
31'200 -	31'799	2'600 - 2'649.95	14.44	14.71	0.35						0.02										
31'800 -	32'399	2'650 - 2'699.95	14.72	14.99	0.55						0.21										
32'400 -	32'999	2'700 - 2'749.95	15.00	15.27	0.75					0.41											
33'000 -	33'599	2'750 - 2'799.95	15.28	15.55	0.94					0.59											
33'600 -	34'199	2'800 - 2'849.95	15.56	15.82	1.12					0.77											
34'200 -	34'799	2'850 - 2'899.95	15.83	16.10	1.30					0.94											
34'800 -	35'399	2'900 - 2'949.95	16.11	16.38	1.47					1.10											
35'400 -	35'999	2'950 - 2'999.95	16.39	16.66	1.64					1.26											
36'000 -	36'599	3'000 - 3'049.95	16.67	16.93	1.82					1.43											
36'600 -	37'199	3'050 - 3'099.95	16.94	17.21	2.00					1.60											
37'200 -	37'799	3'100 - 3'149.95	17.22	17.49	2.17					1.81											
37'800 -	38'399	3'150 - 3'199.95	17.50	17.77	2.33					1.98											
38'400 -	38'999	3'200 - 3'249.95	17.78	18.05	2.51					2.14											
39'000 -	39'599	3'250 - 3'299.95	18.06	18.32	2.68					2.32											
39'600 -	40'199	3'300 - 3'349.95	18.33	18.60	2.85					2.49											
40'200 -	40'799	3'350 - 3'399.95	18.61	18.88	3.02					2.66											
40'800 -	41'399	3'400 - 3'449.95	18.89	19.16	3.18					2.83	0.09										
41'400 -	41'999	3'450 - 3'499.95	19.17	19.43	3.36					3.00	0.24										
42'000 -	42'599	3'500 - 3'549.95	19.44	19.71	3.52					3.18	0.39										
42'600 -	43'199	3'550 - 3'599.95	19.72	19.99	3.69					3.35	0.53										
43'200 -	43'799	3'600 - 3'649.95	20.00	20.27	3.85					3.51	0.67										
43'800 -	44'399	3'650 - 3'699.95	20.28	20.55	4.02					3.68	0.81										
44'400 -	44'999	3'700 - 3'749.95	20.56	20.82	4.19					3.85	0.94										
45'000 -	45'599	3'750 - 3'799.95	20.83	21.10	4.35					4.02	1.07										
45'600 -	46'199	3'800 - 3'849.95	21.11	21.38	4.51					4.19	1.21										
46'200 -	46'799	3'850 - 3'899.95	21.39	21.66	4.66					4.35	1.35										
46'800 -	47'399	3'900 - 3'949.95	21.67	21.93	4.81					4.51	1.48										
47'400 -	47'999	3'950 - 3'999.95	21.94	22.21	4.96					4.66	1.61										
48'000 -	48'599	4'000 - 4'049.95	22.22	22.49	5.11					4.81	1.75										
48'600 -	49'199	4'050 - 4'099.95	22.50	22.77	5.25					4.96	1.89										
49'200 -	49'799	4'100 - 4'149.95	22.78	23.05	5.38					5.10	2.03										
49'800 -	50'399	4'150 - 4'199.95	23.06	23.32	5.52					5.24	2.16	0.01									
50'400 -	50'999	4'200 - 4'249.95	23.33	23.60	5.65	0.05				5.39	2.29	0.14									
51'000 -	51'599	4'250 - 4'299.95	23.61	23.88	5.79	0.06				5.53	2.43	0.26									
51'600 -	52'199	4'300 - 4'349.95	23.89	24.16	5.92	0.07				5.68	2.57	0.38									
52'200 -	52'799	4'350 - 4'399.95	24.17	24.43	6.05	0.08				5.82	2.71	0.50									
52'800 -	53'399	4'400 - 4'449.95	24.44	24.71	6.18	0.08				5.96	2.84	0.61									
53'400 -	53'999	4'450 - 4'499.95	24.72	24.99	6.30	0.09				6.10	2.98	0.72									
54'000 -	54'599	4'500 - 4'549.95	25.00	25.27	6.42	0.10				6.23	3.12	0.83									
54'600 -	55'199	4'550 - 4'599.95	25.28	25.55	6.54	0.11				6.37	3.26	0.95									
55'200 -	55'799	4'600 - 4'649.95	25.56	25.82	6.65	0.12				6.50	3.40	1.06									
55'800 -	56'399	4'650 - 4'699.95	25.83	26.10	6.77	0.12				6.64	3.56	1.18									
56'400 -	56'999	4'700 - 4'749.95	26.11	26.38	6.90	0.13				6.78	3.71	1.29									
57'000 -	57'599	4'750 - 4'799.95	26.39	26.66	7.02	0.14				6.92	3.86	1.41									

TRANCHES BAREMES IMPOTS A LA SOURCE 2026						TAUX BAREMES IMPOTS A LA SOURCE 2026																	
Année fr.		Mois fr.		A l'heure fr.		A0	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H1	H2	H3	H4	H5
						Seul	Marié et le conjoint ne travaille pas						Marié et les 2 conjoints travaillent						Famille monoparentale				
						%	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %
57'600 - 58'199	4'800 - 4'849.95	26.67 26.93	7.14	0.15								7.06	4.00	1.53									
58'200 - 58'799	4'850 - 4'899.95	26.94 27.21	7.26	0.15								7.20	4.14	1.65									
58'800 - 59'399	4'900 - 4'949.95	27.22 27.49	7.37	0.16								7.34	4.28	1.77									
59'400 - 59'999	4'950 - 4'999.95	27.50 27.77	7.49	0.16								7.47	4.42	1.88	0.06								
60'000 - 60'599	5'000 - 5'049.95	27.78 28.05	7.62	0.17								7.60	4.56	2.00	0.17								
60'600 - 61'199	5'050 - 5'099.95	28.06 28.32	7.74	0.18								7.72	4.70	2.12	0.27								
61'200 - 61'799	5'100 - 5'149.95	28.33 28.60	7.87	0.18								7.85	4.84	2.24	0.37								
61'800 - 62'399	5'150 - 5'199.95	28.61 28.88	7.99	0.27								7.98	4.98	2.36	0.47								
62'400 - 62'999	5'200 - 5'249.95	28.89 29.16	8.11	0.38								8.10	5.11	2.48	0.57								
63'000 - 63'599	5'250 - 5'299.95	29.17 29.43	8.23	0.48								8.23	5.25	2.61	0.66								
63'600 - 64'199	5'300 - 5'349.95	29.44 29.71	8.35	0.58								8.35	5.37	2.73	0.76								
64'200 - 64'799	5'350 - 5'399.95	29.72 29.99	8.47	0.68								8.47	5.50	2.85	0.86								
64'800 - 65'399	5'400 - 5'449.95	30.00 30.27	8.59	0.78								8.59	5.63	2.97	0.96								
65'400 - 65'999	5'450 - 5'499.95	30.28 30.55	8.70	0.88								8.71	5.75	3.09	1.06								
66'000 - 66'599	5'500 - 5'549.95	30.56 30.82	8.81	0.98								8.83	5.89	3.22	1.16								
66'600 - 67'199	5'550 - 5'599.95	30.83 31.10	8.92	1.07								8.95	6.02	3.36	1.26								
67'200 - 67'799	5'600 - 5'649.95	31.11 31.38	9.03	1.16								9.07	6.14	3.49	1.37								
67'800 - 68'399	5'650 - 5'699.95	31.39 31.66	9.14	1.25								9.19	6.27	3.62	1.47								
68'400 - 68'999	5'700 - 5'749.95	31.67 31.93	9.25	1.34								9.30	6.39	3.75	1.58	0.01							
69'000 - 69'599	5'750 - 5'799.95	31.94 32.21	9.35	1.43								9.42	6.51	3.88	1.68	0.10							
69'600 - 70'199	5'800 - 5'849.95	32.22 32.49	9.46	1.51								9.53	6.64	4.01	1.79	0.19							
70'200 - 70'799	5'850 - 5'899.95	32.50 32.77	9.56	1.60								9.64	6.76	4.14	1.90	0.28							
70'800 - 71'399	5'900 - 5'949.95	32.78 33.05	9.66	1.69								9.71	6.84	4.21	1.96	0.33							
71'400 - 71'999	5'950 - 5'999.95	33.06 33.32	9.77	1.78								9.77	6.92	4.29	2.03	0.38							
72'000 - 72'599	6'000 - 6'049.95	33.33 33.60	9.87	1.88								9.84	6.99	4.36	2.09	0.43		0.08					
72'600 - 73'199	6'050 - 6'099.95	33.61 33.88	9.97	1.97								9.90	7.07	4.44	2.16	0.47		0.17					
73'200 - 73'799	6'100 - 6'149.95	33.89 34.16	10.07	2.06								9.96	7.14	4.51	2.22	0.52		0.26					
73'800 - 74'399	6'150 - 6'199.95	34.17 34.43	10.16	2.15								10.02	7.22	4.59	2.29	0.57		0.34					
74'400 - 74'999	6'200 - 6'249.95	34.44 34.71	10.26	2.24								10.09	7.29	4.66	2.36	0.62		0.43					
75'000 - 75'599	6'250 - 6'299.95	34.72 34.99	10.35	2.32								10.15	7.37	4.74	2.43	0.67		0.51					
75'600 - 76'199	6'300 - 6'349.95	35.00 35.27	10.44	2.41								10.21	7.44	4.81	2.49	0.72		0.60					
76'200 - 76'799	6'350 - 6'399.95	35.28 35.55	10.53	2.50								10.27	7.51	4.88	2.56	0.77		0.68					
76'800 - 77'399	6'400 - 6'449.95	35.56 35.82	10.62	2.60								10.33	7.58	4.95	2.63	0.83		0.76					
77'400 - 77'999	6'450 - 6'499.95	35.83 36.10	10.71	2.69								10.39	7.65	5.03	2.70	0.88		0.84					
78'000 - 78'599	6'500 - 6'549.95	36.11 36.38	10.80	2.79								10.45	7.73	5.10	2.76	0.94		0.91					
78'600 - 79'199	6'550 - 6'599.95	36.39 36.66	10.89	2.89								10.51	7.80	5.17	2.83	0.99		0.99					
79'200 - 79'799	6'600 - 6'649.95	36.67 36.93	10.98	2.98								10.57	7.86	5.25	2.90	1.04		1.06					
79'800 - 80'399	6'650 - 6'699.95	36.94 37.21	11.06	3.07	0.02							10.63	7.93	5.33	2.96	1.10		1.14					
80'400 - 80'999	6'700 - 6'749.95	37.22 37.49	11.14	3.16	0.10							10.69	8.00	5.41	3.03	1.15		1.21					
81'000 - 81'599	6'750 - 6'799.95	37.50 37.77	11.23	3.25	0.18							10.75	8.07	5.48	3.09	1.21		1.29					
81'600 - 82'199	6'800 - 6'849.95	37.78 38.05	11.31	3.35	0.26							10.81	8.14	5.56	3.18	1.27		1.37					
82'200 - 82'799	6'850 - 6'899.95	38.06 38.32	11.39	3.45	0.34							10.86	8.20	5.63	3.25	1.33		1.45					
82'800 - 83'399	6'900 - 6'949.95	38.33 38.60	11.46	3.54	0.42							10.92	8.27	5.71	3.32	1.39		1.53					
83'400 - 83'999	6'950 - 6'999.95	38.61 38.88	11.54	3.64	0.49							10.98	8.34	5.78	3.40	1.44		1.65					
84'000 - 84'599	7'000 - 7'049.95	38.89 39.16	11.62	3.73	0.57							11.03	8.41	5.86	3.47	1.50		1.73					
84'600 - 85'199	7'050 - 7'099.95	39.17 39.43	11.69	3.82	0.64							11.09	8.47	5.93	3.54	1.56		1.82					
85'200 - 85'799	7'100 - 7'149.95	39.44 39.71	11.77	3.91	0.71							11.14	8.54	6.00	3.61	1.62	0.05	1.90					
85'800 - 86'399	7'150 - 7'199.95	39.72 39.99	11.84	4.00	0.78							11.20	8.60	6.08	3.68	1.68	0.10	1.99					

TRANCHES BAREMES IMPOTS A LA SOURCE 2026						TAUX BAREMES IMPOTS A LA SOURCE 2026																	
Année fr.		Mois fr.		A l'heure fr.		A0	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H1	H2	H3	H4	H5
						Seul	Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent					Famille monoparentale						
						%	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %
86'400 - 86'999	7'200 - 7'249.95	40.00	40.27	11.91	4.09	0.85						11.25	8.67	6.15	3.76	1.74	0.15	2.08					
87'000 - 87'599	7'250 - 7'299.95	40.28	40.55	11.98	4.20	0.92						11.31	8.73	6.22	3.83	1.80	0.20	2.17					
87'600 - 88'199	7'300 - 7'349.95	40.56	40.82	12.05	4.30	0.99						11.36	8.80	6.29	3.91	1.86	0.26	2.26					
88'200 - 88'799	7'350 - 7'399.95	40.83	41.10	12.12	4.39	1.06						11.42	8.87	6.36	3.98	1.93	0.31	2.35					
88'800 - 89'399	7'400 - 7'449.95	41.11	41.38	12.19	4.49	1.16						11.47	8.93	6.43	4.06	1.99	0.36	2.44					
89'400 - 89'999	7'450 - 7'499.95	41.39	41.66	12.26	4.59	1.24						11.52	9.00	6.50	4.13	2.05	0.41	2.53					
90'000 - 90'599	7'500 - 7'549.95	41.67	41.93	12.33	4.68	1.33						11.57	9.07	6.57	4.21	2.11	0.46	2.62	0.06				
90'600 - 91'199	7'550 - 7'599.95	41.94	42.21	12.39	4.78	1.41						11.63	9.13	6.64	4.28	2.17	0.51	2.71	0.13				
91'200 - 91'799	7'600 - 7'649.95	42.22	42.49	12.46	4.87	1.49						11.68	9.19	6.71	4.35	2.23	0.56	2.80	0.20				
91'800 - 92'399	7'650 - 7'699.95	42.50	42.77	12.52	4.96	1.58						11.73	9.26	6.78	4.42	2.30	0.61	2.89	0.27				
92'400 - 92'999	7'700 - 7'749.95	42.78	43.05	12.58	5.05	1.66						11.78	9.32	6.85	4.49	2.36	0.66	2.99	0.34				
93'000 - 93'599	7'750 - 7'799.95	43.06	43.32	12.65	5.14	1.74						11.83	9.38	6.92	4.57	2.43	0.71	3.08	0.41				
93'600 - 94'199	7'800 - 7'849.95	43.33	43.60	12.71	5.23	1.81						11.88	9.45	6.99	4.64	2.49	0.76	3.17	0.48				
94'200 - 94'799	7'850 - 7'899.95	43.61	43.88	12.77	5.31	1.90						11.93	9.51	7.06	4.71	2.56	0.81	3.27	0.54				
94'800 - 95'399	7'900 - 7'949.95	43.89	44.16	12.83	5.40	1.98						11.98	9.57	7.13	4.77	2.62	0.87	3.36	0.61				
95'400 - 95'999	7'950 - 7'999.95	44.17	44.43	12.88	5.48	2.06						12.03	9.63	7.19	4.84	2.68	0.92	3.44	0.67				
96'000 - 96'599	8'000 - 8'049.95	44.44	44.71	12.94	5.56	2.15						12.08	9.69	7.26	4.91	2.74	0.98	3.53	0.74				
96'600 - 97'199	8'050 - 8'099.95	44.72	44.99	13.00	5.64	2.24						12.13	9.75	7.33	4.98	2.81	1.03	3.62	0.80				
97'200 - 97'799	8'100 - 8'149.95	45.00	45.27	13.06	5.73	2.32						12.18	9.81	7.40	5.05	2.87	1.08	3.72	0.86				
97'800 - 98'399	8'150 - 8'199.95	45.28	45.55	13.11	5.81	2.41	0.01					12.23	9.87	7.47	5.12	2.93	1.14	3.81	0.93				
98'400 - 98'999	8'200 - 8'249.95	45.56	45.82	13.17	5.89	2.49	0.08					12.28	9.92	7.53	5.20	2.99	1.19	3.90	0.99				
99'000 - 99'599	8'250 - 8'299.95	45.83	46.10	13.24	5.96	2.57	0.15					12.33	9.98	7.60	5.27	3.05	1.25	3.99	1.05				
99'600 - 100'199	8'300 - 8'349.95	46.11	46.38	13.31	6.04	2.66	0.21					12.38	10.04	7.67	5.34	3.13	1.30	4.08	1.12				
100'200 - 100'799	8'350 - 8'399.95	46.39	46.66	13.37	6.12	2.75	0.28					12.43	10.10	7.73	5.41	3.20	1.36	4.17	1.19				
100'800 - 101'399	8'400 - 8'449.95	46.67	46.93	13.45	6.20	2.84	0.34					12.48	10.15	7.80	5.48	3.28	1.42	4.25	1.26				
101'400 - 101'999	8'450 - 8'499.95	46.94	47.21	13.52	6.28	2.93	0.40					12.53	10.21	7.87	5.55	3.35	1.48	4.34	1.32				
102'000 - 102'599	8'500 - 8'549.95	47.22	47.49	13.60	6.36	3.01	0.46					12.57	10.26	7.94	5.62	3.42	1.53	4.43	1.38				
102'600 - 103'199	8'550 - 8'599.95	47.50	47.77	13.67	6.43	3.10	0.52					12.62	10.32	8.00	5.69	3.49	1.59	4.51	1.45				
103'200 - 103'799	8'600 - 8'649.95	47.78	48.05	13.75	6.51	3.18	0.58					12.67	10.37	8.07	5.76	3.56	1.65	4.59	1.51				
103'800 - 104'399	8'650 - 8'699.95	48.06	48.32	13.82	6.58	3.26	0.64					12.71	10.43	8.13	5.83	3.63	1.70	4.67	1.58				
104'400 - 104'999	8'700 - 8'749.95	48.33	48.60	13.89	6.66	3.35	0.70					12.76	10.49	8.20	5.89	3.70	1.76	4.76	1.64				
105'000 - 105'599	8'750 - 8'799.95	48.61	48.88	13.96	6.73	3.43	0.76					12.81	10.54	8.26	5.96	3.77	1.82	4.84	1.74				
105'600 - 106'199	8'800 - 8'849.95	48.89	49.16	14.03	6.80	3.52	0.82					12.85	10.60	8.33	6.03	3.84	1.88	4.92	1.82				
106'200 - 106'799	8'850 - 8'899.95	49.17	49.43	14.10	6.87	3.61	0.88					12.90	10.66	8.39	6.10	3.91	1.94	4.99	1.90				
106'800 - 107'399	8'900 - 8'949.95	49.44	49.71	14.17	6.94	3.69	0.94					12.94	10.71	8.45	6.17	3.98	2.00	5.07	1.98				
107'400 - 107'999	8'950 - 8'999.95	49.72	49.99	14.24	7.01	3.78	1.00					12.99	10.77	8.51	6.23	4.05	2.06	5.15	2.06				
108'000 - 108'599	9'000 - 9'049.95	50.00	50.27	14.31	7.09	3.86	1.06					13.03	10.82	8.58	6.30	4.12	2.12	5.22	2.14	0.05			
108'600 - 109'199	9'050 - 9'099.95	50.28	50.55	14.38	7.16	3.94	1.12					13.07	10.87	8.64	6.37	4.19	2.18	5.30	2.22	0.11			
109'200 - 109'799	9'100 - 9'149.95	50.56	50.82	14.45	7.23	4.03	1.18					13.12	10.93	8.70	6.44	4.26	2.24	5.37	2.30	0.17			
109'800 - 110'399	9'150 - 9'199.95	50.83	51.10	14.52	7.30	4.11	1.25					13.16	10.98	8.76	6.51	4.33	2.30	5.45	2.38	0.22			
110'400 - 110'999	9'200 - 9'249.95	51.11	51.38	14.58	7.38	4.19	1.31					13.21	11.03	8.82	6.58	4.39	2.36	5.53	2.46	0.28			
111'000 - 111'599	9'250 - 9'299.95	51.39	51.66	14.65	7.46	4.27	1.40					13.26	11.09	8.88	6.65	4.46	2.43	5.60	2.54	0.34			
111'600 - 112'199	9'300 - 9'349.95	51.67	51.93	14.71	7.53	4.34	1.47					13.30	11.14	8.94	6.72	4.53	2.49	5.68	2.62	0.40			
112'200 - 112'799	9'350 - 9'399.95	51.94	52.21	14.78	7.61	4.42	1.55					13.35	11.19	9.00	6.78	4.59	2.55	5.76	2.70	0.45			
112'800 - 113'399	9'400 - 9'449.95	52.22	52.49	14.84	7.69	4.50	1.62					13.39	11.24	9.06	6.85	4.66	2.61	5.84	2.78	0.51			
113'400 - 113'999	9'450 - 9'499.95	52.50	52.77	14.91	7.76	4.57	1.70					13.43	11.29	9.12	6.92	4.72	2.67	5.91	2.86	0.56			
114'000 - 114'599	9'500 - 9'549.95	52.78	53.05	14.97	7.83	4.65	1.78					13.48	11.34	9.18	6.98	4.78	2.73	5.99	2.93	0.62			
114'600 - 115'199	9'550 - 9'599.95	53.06	53.32	15.03	7.91	4.72	1.85					13.52	11.39	9.24	7.05	4.85	2.79	6.06	3.02	0.67			

TRANCHES BAREMES IMPOTS A LA SOURCE 2026						TAUX BAREMES IMPOTS A LA SOURCE 2026																
Année fr.	Mois fr.	A l'heure fr.	A0	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H1	H2	H3	H4	H5		
			Seul	Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent						Famille monoparentale							
			%	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %		
115'200 - 115'799	9'600 - 9'649.95	53.33 53.60	15.09	7.98	4.80	1.92				13.56	11.44	9.30	7.11	4.92	2.85	6.14	3.10	0.73				
115'800 - 116'399	9'650 - 9'699.95	53.61 53.88	15.15	8.05	4.87	2.00	0.01			13.61	11.49	9.36	7.17	4.99	2.91	6.21	3.18	0.78				
116'400 - 116'999	9'700 - 9'749.95	53.89 54.16	15.21	8.12	4.94	2.07	0.06			13.65	11.54	9.42	7.24	5.06	2.98	6.28	3.26	0.83				
117'000 - 117'599	9'750 - 9'799.95	54.17 54.43	15.27	8.19	5.01	2.14	0.12			13.69	11.59	9.47	7.30	5.14	3.05	6.35	3.34	0.89				
117'600 - 118'199	9'800 - 9'849.95	54.44 54.71	15.33	8.26	5.09	2.22	0.18			13.73	11.64	9.53	7.36	5.21	3.12	6.42	3.42	0.95				
118'200 - 118'799	9'850 - 9'899.95	54.72 54.99	15.39	8.33	5.17	2.30	0.23			13.78	11.69	9.59	7.43	5.27	3.19	6.49	3.50	1.00				
118'800 - 119'399	9'900 - 9'949.95	55.00 55.27	15.44	8.40	5.24	2.37	0.28			13.82	11.74	9.65	7.49	5.34	3.26	6.56	3.57	1.06				
119'400 - 119'999	9'950 - 9'999.95	55.28 55.55	15.50	8.46	5.32	2.45	0.34			13.86	11.79	9.70	7.56	5.41	3.33	6.63	3.65	1.12				
120'000 - 120'599	10'000 - 10'049.95	55.56 55.82	15.56	8.53	5.39	2.53	0.39			13.90	11.84	9.76	7.62	5.48	3.39	6.70	3.73	1.17				
120'600 - 121'199	10'050 - 10'099.95	55.83 56.10	15.61	8.60	5.47	2.60	0.44			13.94	11.89	9.81	7.68	5.55	3.46	6.78	3.81	1.23				
121'200 - 121'799	10'100 - 10'149.95	56.11 56.38	15.67	8.67	5.54	2.67	0.49			13.98	11.94	9.87	7.74	5.61	3.53	6.85	3.88	1.28				
121'800 - 122'399	10'150 - 10'199.95	56.39 56.66	15.72	8.73	5.61	2.75	0.55			14.02	11.99	9.92	7.80	5.68	3.59	6.93	3.96	1.34				
122'400 - 122'999	10'200 - 10'249.95	56.67 56.93	15.78	8.80	5.68	2.82	0.60			14.06	12.03	9.98	7.87	5.75	3.66	7.00	4.04	1.40				
123'000 - 123'599	10'250 - 10'299.95	56.94 57.21	15.83	8.87	5.75	2.90	0.65			14.11	12.08	10.03	7.93	5.81	3.73	7.07	4.12	1.46				
123'600 - 124'199	10'300 - 10'349.95	57.22 57.49	15.88	8.93	5.83	2.97	0.70			14.15	12.13	10.09	7.99	5.88	3.80	7.14	4.19	1.52				
124'200 - 124'799	10'350 - 10'399.95	57.50 57.77	15.94	9.00	5.89	3.05	0.75			14.19	12.18	10.14	8.06	5.94	3.87	7.21	4.26	1.58				
124'800 - 125'399	10'400 - 10'449.95	57.78 58.05	15.99	9.06	5.96	3.13	0.80			14.23	12.23	10.19	8.12	6.01	3.94	7.28	4.34	1.66				
125'400 - 125'999	10'450 - 10'499.95	58.06 58.32	16.04	9.13	6.03	3.20	0.85			14.27	12.27	10.25	8.18	6.07	4.01	7.35	4.41	1.73				
126'000 - 126'599	10'500 - 10'549.95	58.33 58.60	16.09	9.19	6.10	3.28	0.91			14.31	12.32	10.30	8.24	6.14	4.07	7.42	4.48	1.80	0.04			
126'600 - 127'199	10'550 - 10'599.95	58.61 58.88	16.14	9.26	6.17	3.36	0.96			14.35	12.37	10.35	8.30	6.20	4.14	7.49	4.56	1.87	0.09			
127'200 - 127'799	10'600 - 10'649.95	58.89 59.16	16.19	9.32	6.23	3.43	1.01			14.39	12.41	10.40	8.37	6.27	4.21	7.56	4.63	1.94	0.14			
127'800 - 128'399	10'650 - 10'699.95	59.17 59.43	16.24	9.39	6.30	3.51	1.07			14.43	12.46	10.46	8.43	6.33	4.28	7.62	4.70	2.01	0.19			
128'400 - 128'999	10'700 - 10'749.95	59.44 59.71	16.29	9.45	6.37	3.58	1.12			14.47	12.50	10.51	8.49	6.40	4.34	7.69	4.77	2.08	0.24			
129'000 - 129'599	10'750 - 10'799.95	59.72 59.99	16.34	9.52	6.44	3.66	1.17			14.51	12.55	10.57	8.55	6.46	4.41	7.75	4.85	2.15	0.29			
129'600 - 130'199	10'800 - 10'849.95	60.00 60.27	16.39	9.58	6.51	3.73	1.22			14.55	12.59	10.62	8.60	6.53	4.47	7.82	4.92	2.23	0.34			
130'200 - 130'799	10'850 - 10'899.95	60.28 60.55	16.44	9.64	6.58	3.81	1.30			14.59	12.64	10.67	8.66	6.59	4.54	7.88	4.99	2.30	0.39			
130'800 - 131'399	10'900 - 10'949.95	60.56 60.82	16.48	9.71	6.65	3.88	1.37			14.63	12.69	10.72	8.72	6.65	4.60	7.96	5.06	2.38	0.44			
131'400 - 131'999	10'950 - 10'999.95	60.83 61.10	16.53	9.77	6.72	3.95	1.43			14.67	12.73	10.78	8.78	6.72	4.67	8.03	5.13	2.45	0.48			
132'000 - 132'599	11'000 - 11'049.95	61.11 61.38	16.58	9.84	6.79	4.02	1.50			14.72	12.78	10.83	8.84	6.78	4.73	8.10	5.20	2.52	0.53			
132'600 - 133'199	11'050 - 11'099.95	61.39 61.66	16.62	9.90	6.86	4.09	1.57			14.76	12.82	10.88	8.89	6.85	4.79	8.16	5.26	2.60	0.58			
133'200 - 133'799	11'100 - 11'149.95	61.67 61.93	16.67	9.96	6.93	4.16	1.63			14.81	12.87	10.93	8.95	6.91	4.86	8.23	5.33	2.67	0.63			
133'800 - 134'399	11'150 - 11'199.95	61.94 62.21	16.71	10.03	6.99	4.23	1.70	0.00		14.85	12.92	10.98	9.01	6.97	4.93	8.30	5.40	2.75	0.67			
134'400 - 134'999	11'200 - 11'249.95	62.22 62.49	16.76	10.09	7.06	4.30	1.76	0.05		14.90	12.96	11.04	9.07	7.04	5.00	8.37	5.46	2.83	0.72			
135'000 - 135'599	11'250 - 11'299.95	62.50 62.77	16.80	10.15	7.12	4.37	1.83	0.10		14.95	13.01	11.09	9.12	7.10	5.07	8.43	5.53	2.90	0.77			
135'600 - 136'199	11'300 - 11'349.95	62.78 63.05	16.85	10.21	7.19	4.44	1.90	0.15		14.99	13.05	11.14	9.18	7.17	5.13	8.50	5.60	2.97	0.82			
136'200 - 136'799	11'350 - 11'399.95	63.06 63.32	16.89	10.27	7.26	4.51	1.97	0.20		15.03	13.10	11.19	9.24	7.23	5.20	8.57	5.66	3.05	0.87			
136'800 - 137'399	11'400 - 11'449.95	63.33 63.60	16.94	10.34	7.33	4.58	2.05	0.24		15.08	13.14	11.23	9.29	7.29	5.26	8.63	5.73	3.12	0.92			
137'400 - 137'999	11'450 - 11'499.95	63.61 63.88	16.98	10.39	7.39	4.65	2.12	0.29		15.12	13.19	11.28	9.35	7.36	5.33	8.70	5.79	3.20	0.97			
138'000 - 138'599	11'500 - 11'549.95	63.89 64.16	17.03	10.45	7.46	4.72	2.19	0.34		15.17	13.23	11.34	9.41	7.42	5.40	8.76	5.86	3.27	1.02			
138'600 - 139'199	11'550 - 11'599.95	64.17 64.43	17.08	10.51	7.53	4.78	2.26	0.38		15.22	13.28	11.38	9.47	7.48	5.46	8.82	5.93	3.34	1.07			
139'200 - 139'799	11'600 - 11'649.95	64.44 64.71	17.13	10.57	7.59	4.85	2.33	0.43		15.26	13.32	11.43	9.52	7.55	5.52	8.89	6.00	3.41	1.11			
139'800 - 140'399	11'650 - 11'699.95	64.72 64.99	17.18	10.63	7.66	4.92	2.40	0.47		15.30	13.37	11.49	9.58	7.61	5.59	8.95	6.07	3.48	1.16			
140'400 - 140'999	11'700 - 11'749.95	65.00 65.27	17.23	10.69	7.73	4.98	2.47	0.52		15.35	13.41	11.54	9.63	7.67	5.66	9.01	6.14	3.55	1.22			
141'000 - 141'599	11'750 - 11'799.95	65.28 65.55	17.28	10.74	7.80	5.05	2.54	0.56		15.39	13.46	11.58	9.69	7.73	5.72	9.08	6.21	3.62	1.27			
141'600 - 142'199	11'800 - 11'849.95	65.56 65.82	17.33	10.80	7.86	5.11	2.61	0.61		15.44	13.50	11.63	9.74	7.79	5.79	9.14	6.28	3.69	1.32			
142'200 - 142'799	11'850 - 11'899.95	65.83 66.10	17.38	10.86	7.93	5.18	2.68	0.65		15.49	13.55	11.69	9.80	7.85	5.85	9.20	6.35	3.75	1.39			
142'800 - 143'399	11'900 - 11'949.95	66.11 66.38	17.42	10.91	7.99	5.24	2.76	0.69		15.53	13.59	11.74	9.85	7.91	5.92	9.26	6.42	3.82	1.46			
143'400 - 143'999	11'950 - 11'999.95	66.39 66.66	17.47	10.97	8.06	5.30	2.83	0.74		15.58	13.64	11.78	9.91	7.97	5.98	9.33	6.48	3.89	1.52			

TRANCHES BAREMES IMPOTS A LA SOURCE 2026						TAUX BAREMES IMPOTS A LA SOURCE 2026																
Année fr.	Mois fr.	A l'heure fr.	A0	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H1	H2	H3	H4	H5		
			Seul	Marié et le conjoint ne travaille pas						Marié et les 2 conjoints travaillent						Famille monoparentale						
			%	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %		
144'000 - 144'599	12'000 - 12'049.95	66.67 66.93	17.52	11.03	8.13	5.37	2.90	0.79		15.62	13.68	11.83	9.96	8.03	6.05	9.39	6.56	3.96	1.59	0.03		
144'600 - 145'199	12'050 - 12'099.95	66.94 67.21	17.57	11.09	8.19	5.43	2.97	0.84		15.67	13.72	11.88	10.01	8.09	6.11	9.45	6.62	4.02	1.65	0.07		
145'200 - 145'799	12'100 - 12'149.95	67.22 67.49	17.62	11.14	8.25	5.50	3.04	0.89		15.71	13.76	11.93	10.06	8.15	6.18	9.51	6.69	4.08	1.72	0.12		
145'800 - 146'399	12'150 - 12'199.95	67.50 67.77	17.66	11.20	8.31	5.56	3.11	0.93		15.77	13.81	11.98	10.12	8.21	6.24	9.57	6.75	4.15	1.79	0.16		
146'400 - 146'999	12'200 - 12'249.95	67.78 68.05	17.71	11.25	8.37	5.63	3.17	0.98		15.81	13.86	12.02	10.17	8.27	6.31	9.63	6.82	4.22	1.85	0.21		
147'000 - 147'599	12'250 - 12'299.95	68.06 68.32	17.75	11.31	8.44	5.70	3.24	1.02		15.86	13.90	12.07	10.22	8.33	6.37	9.69	6.88	4.28	1.92	0.25		
147'600 - 148'199	12'300 - 12'349.95	68.33 68.60	17.79	11.36	8.50	5.77	3.31	1.07		15.91	13.94	12.12	10.28	8.39	6.44	9.75	6.95	4.35	1.99	0.30		
148'200 - 148'799	12'350 - 12'399.95	68.61 68.88	17.85	11.42	8.56	5.84	3.38	1.15		15.96	13.99	12.17	10.33	8.45	6.50	9.82	7.01	4.42	2.06	0.34		
148'800 - 149'399	12'400 - 12'449.95	68.89 69.16	17.89	11.48	8.62	5.91	3.44	1.21		16.01	14.04	12.22	10.39	8.51	6.57	9.88	7.08	4.49	2.12	0.38		
149'400 - 149'999	12'450 - 12'499.95	69.17 69.43	17.94	11.53	8.69	5.98	3.51	1.28		16.06	14.08	12.27	10.44	8.57	6.63	9.94	7.15	4.56	2.19	0.43		
150'000 - 150'599	12'500 - 12'549.95	69.44 69.71	17.99	11.59	8.75	6.05	3.58	1.35		16.11	14.13	12.32	10.50	8.63	6.69	10.01	7.22	4.63	2.26	0.47		
150'600 - 151'199	12'550 - 12'599.95	69.72 69.99	18.03	11.65	8.81	6.12	3.65	1.41		16.17	14.19	12.37	10.55	8.69	6.76	10.07	7.29	4.69	2.33	0.51		
151'200 - 151'799	12'600 - 12'649.95	70.00 70.27	18.07	11.70	8.88	6.19	3.71	1.47		16.22	14.24	12.42	10.61	8.75	6.82	10.13	7.35	4.76	2.40	0.55		
151'800 - 152'399	12'650 - 12'699.95	70.28 70.55	18.12	11.76	8.94	6.25	3.78	1.53	0.01	16.27	14.29	12.47	10.66	8.81	6.88	10.19	7.42	4.83	2.47	0.60		
152'400 - 152'999	12'700 - 12'749.95	70.56 70.82	18.17	11.81	9.01	6.32	3.84	1.60	0.05	16.31	14.34	12.52	10.71	8.87	6.95	10.25	7.48	4.90	2.54	0.64		
153'000 - 153'599	12'750 - 12'799.95	70.83 71.10	18.21	11.87	9.07	6.39	3.91	1.66	0.10	16.37	14.40	12.57	10.77	8.93	7.01	10.31	7.55	4.96	2.61	0.68		
153'600 - 154'199	12'800 - 12'849.95	71.11 71.38	18.25	11.92	9.13	6.45	3.97	1.73	0.14	16.41	14.45	12.62	10.82	8.99	7.07	10.37	7.61	5.03	2.68	0.73		
154'200 - 154'799	12'850 - 12'899.95	71.39 71.66	18.30	11.97	9.20	6.52	4.05	1.80	0.18	16.46	14.50	12.67	10.87	9.04	7.14	10.43	7.68	5.09	2.75	0.78		
154'800 - 155'399	12'900 - 12'949.95	71.67 71.93	18.34	12.02	9.26	6.58	4.11	1.86	0.22	16.51	14.56	12.72	10.93	9.10	7.21	10.49	7.74	5.16	2.81	0.82		
155'400 - 155'999	12'950 - 12'999.95	71.94 72.21	18.38	12.08	9.32	6.65	4.18	1.93	0.27	16.56	14.61	12.77	10.98	9.16	7.27	10.54	7.81	5.22	2.88	0.87		
156'000 - 156'599	13'000 - 13'049.95	72.22 72.49	18.43	12.13	9.39	6.71	4.25	1.99	0.31	16.61	14.66	12.82	11.03	9.21	7.33	10.60	7.87	5.29	2.95	0.91		
156'600 - 157'199	13'050 - 13'099.95	72.50 72.77	18.47	12.18	9.45	6.78	4.32	2.06	0.35	16.65	14.72	12.87	11.08	9.27	7.40	10.66	7.94	5.36	3.02	0.96		
157'200 - 157'799	13'100 - 13'149.95	72.78 73.05	18.51	12.23	9.51	6.84	4.38	2.12	0.39	16.71	14.77	12.92	11.14	9.33	7.46	10.72	8.00	5.43	3.09	1.00		
157'800 - 158'399	13'150 - 13'199.95	73.06 73.32	18.56	12.29	9.57	6.91	4.45	2.18	0.43	16.75	14.83	12.97	11.19	9.39	7.53	10.77	8.07	5.49	3.15	1.05		
158'400 - 158'999	13'200 - 13'249.95	73.33 73.60	18.61	12.34	9.63	6.97	4.51	2.25	0.47	16.80	14.88	13.01	11.24	9.45	7.59	10.83	8.13	5.56	3.22	1.12		
159'000 - 159'599	13'250 - 13'299.95	73.61 73.88	18.65	12.40	9.69	7.04	4.58	2.32	0.51	16.85	14.94	13.07	11.30	9.51	7.65	10.89	8.20	5.63	3.29	1.18		
159'600 - 160'199	13'300 - 13'349.95	73.89 74.16	18.69	12.45	9.75	7.10	4.64	2.38	0.55	16.89	14.99	13.12	11.35	9.56	7.72	10.94	8.26	5.69	3.36	1.24		
160'200 - 160'799	13'350 - 13'399.95	74.17 74.43	18.74	12.50	9.81	7.17	4.71	2.45	0.59	16.94	15.04	13.16	11.40	9.62	7.78	11.00	8.33	5.76	3.43	1.30		
160'800 - 161'399	13'400 - 13'449.95	74.44 74.71	18.79	12.55	9.87	7.23	4.77	2.52	0.64	16.98	15.09	13.21	11.45	9.67	7.84	11.06	8.39	5.83	3.49	1.36		
161'400 - 161'999	13'450 - 13'499.95	74.72 74.99	18.83	12.60	9.93	7.30	4.83	2.58	0.68	17.03	15.15	13.27	11.51	9.73	7.90	11.11	8.45	5.89	3.56	1.42		
162'000 - 162'599	13'500 - 13'549.95	75.00 75.27	18.87	12.65	9.98	7.36	4.89	2.65	0.73	17.08	15.20	13.32	11.56	9.79	7.96	11.17	8.52	5.95	3.62	1.48		
162'600 - 163'199	13'550 - 13'599.95	75.28 75.55	18.92	12.71	10.04	7.43	4.96	2.72	0.77	17.12	15.25	13.37	11.61	9.84	8.02	11.23	8.58	6.02	3.69	1.54		
163'200 - 163'799	13'600 - 13'649.95	75.56 75.82	18.96	12.76	10.10	7.49	5.02	2.79	0.81	17.17	15.31	13.42	11.66	9.90	8.08	11.28	8.64	6.08	3.75	1.60		
163'800 - 164'399	13'650 - 13'699.95	75.83 76.10	19.00	12.81	10.16	7.56	5.08	2.86	0.87	17.21	15.35	13.47	11.71	9.95	8.14	11.34	8.70	6.15	3.82	1.66		
164'400 - 164'999	13'700 - 13'749.95	76.11 76.38	19.05	12.86	10.21	7.62	5.15	2.92	0.93	17.25	15.40	13.53	11.77	10.01	8.20	11.39	8.77	6.22	3.88	1.73		
165'000 - 165'599	13'750 - 13'799.95	76.39 76.66	19.09	12.91	10.27	7.68	5.22	2.99	0.99	17.30	15.45	13.58	11.82	10.06	8.26	11.45	8.83	6.28	3.95	1.79		
165'600 - 166'199	13'800 - 13'849.95	76.67 76.93	19.13	12.95	10.33	7.74	5.28	3.05	1.04	17.34	15.51	13.63	11.87	10.12	8.32	11.50	8.89	6.34	4.01	1.86		
166'200 - 166'799	13'850 - 13'899.95	76.94 77.21	19.17	13.00	10.38	7.81	5.35	3.12	1.10	17.39	15.56	13.69	11.92	10.18	8.38	11.55	8.95	6.41	4.07	1.92		
166'800 - 167'399	13'900 - 13'949.95	77.22 77.49	19.22	13.05	10.44	7.87	5.41	3.19	1.16	17.43	15.60	13.74	11.97	10.23	8.44	11.61	9.01	6.48	4.14	1.99		
167'400 - 167'999	13'950 - 13'999.95	77.50 77.77	19.26	13.10	10.50	7.93	5.48	3.25	1.22	17.48	15.66	13.79	12.03	10.29	8.51	11.66	9.07	6.54	4.20	2.05		
168'000 - 168'599	14'000 - 14'049.95	77.78 78.05	19.30	13.15	10.56	8.00	5.54	3.31	1.28	17.52	15.71	13.85	12.08	10.34	8.57	11.71	9.12	6.61	4.26	2.11		
168'600 - 169'199	14'050 - 14'099.95	78.06 78.3																				

TRANCHES BAREMES IMPOTS A LA SOURCE 2026					TAUX BAREMES IMPOTS A LA SOURCE 2026																
Année fr.	Mois fr.	A l'heure fr.		A0	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H1	H2	H3	H4	H5
				Seul	Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent					Famille monoparentale						
				%	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %
172'800 - 173'399	14'400 - 14'449.95	80.00	80.27	19.62	13.54	11.00	8.49	6.05	3.82	1.76	17.85	16.09	14.28	12.51	10.77	9.03	12.13	9.61	7.12	4.76	2.64
173'400 - 173'999	14'450 - 14'499.95	80.28	80.55	19.66	13.59	11.05	8.54	6.12	3.88	1.82	17.90	16.14	14.34	12.57	10.83	9.09	12.19	9.66	7.18	4.82	2.71
174'000 - 174'599	14'500 - 14'549.95	80.56	80.82	19.69	13.64	11.10	8.60	6.18	3.94	1.88	17.94	16.19	14.39	12.62	10.89	9.15	12.24	9.72	7.24	4.89	2.77
174'600 - 175'199	14'550 - 14'599.95	80.83	81.10	19.73	13.68	11.16	8.66	6.24	4.00	1.94	17.98	16.23	14.44	12.67	10.94	9.20	12.29	9.78	7.30	4.95	2.83
175'200 - 175'799	14'600 - 14'649.95	81.11	81.38	19.78	13.73	11.21	8.73	6.31	4.06	2.01	18.02	16.28	14.49	12.73	10.99	9.26	12.34	9.84	7.36	5.02	2.90
175'800 - 176'399	14'650 - 14'699.95	81.39	81.66	19.82	13.78	11.26	8.79	6.37	4.12	2.07	18.06	16.33	14.55	12.78	11.05	9.32	12.39	9.89	7.42	5.08	2.96
176'400 - 176'999	14'700 - 14'749.95	81.67	81.93	19.86	13.82	11.31	8.84	6.43	4.18	2.13	18.10	16.37	14.60	12.84	11.10	9.38	12.44	9.95	7.48	5.15	3.02
177'000 - 177'599	14'750 - 14'799.95	81.94	82.21	19.91	13.87	11.37	8.91	6.50	4.24	2.20	18.14	16.41	14.65	12.89	11.15	9.43	12.49	10.01	7.55	5.21	3.08
177'600 - 178'199	14'800 - 14'849.95	82.22	82.49	19.95	13.92	11.42	8.97	6.56	4.30	2.26	18.18	16.46	14.71	12.95	11.21	9.49	12.54	10.06	7.61	5.28	3.14
178'200 - 178'799	14'850 - 14'899.95	82.50	82.77	19.99	13.97	11.47	9.02	6.62	4.36	2.32	18.22	16.51	14.76	13.00	11.27	9.55	12.59	10.11	7.67	5.34	3.20
178'800 - 179'399	14'900 - 14'949.95	82.78	83.05	20.04	14.02	11.53	9.08	6.68	4.43	2.39	18.26	16.55	14.81	13.05	11.32	9.60	12.64	10.17	7.74	5.41	3.26
179'400 - 179'999	14'950 - 14'999.95	83.06	83.32	20.08	14.06	11.58	9.14	6.74	4.49	2.45	18.29	16.59	14.85	13.10	11.37	9.66	12.69	10.22	7.80	5.47	3.32
180'000 - 180'599	15'000 - 15'049.95	83.33	83.60	20.12	14.11	11.63	9.20	6.80	4.55	2.51	18.34	16.64	14.91	13.16	11.43	9.72	12.74	10.28	7.86	5.53	3.38
180'600 - 181'199	15'050 - 15'099.95	83.61	83.88	20.16	14.15	11.68	9.25	6.86	4.60	2.57	18.37	16.69	14.96	13.21	11.49	9.77	12.79	10.33	7.92	5.59	3.44
181'200 - 181'799	15'100 - 15'149.95	83.89	84.16	20.21	14.20	11.74	9.31	6.92	4.67	2.64	18.41	16.73	15.00	13.26	11.54	9.83	12.84	10.39	7.98	5.65	3.51
181'800 - 182'399	15'150 - 15'199.95	84.17	84.43	20.24	14.25	11.79	9.37	6.98	4.73	2.70	18.45	16.78	15.06	13.31	11.61	9.89	12.89	10.45	8.04	5.71	3.57
182'400 - 182'999	15'200 - 15'249.95	84.44	84.71	20.28	14.29	11.84	9.42	7.04	4.79	2.76	18.49	16.82	15.11	13.36	11.66	9.94	12.94	10.50	8.10	5.77	3.63
183'000 - 183'599	15'250 - 15'299.95	84.72	84.99	20.33	14.34	11.89	9.48	7.11	4.86	2.82	18.52	16.86	15.15	13.41	11.72	10.00	13.00	10.56	8.17	5.84	3.70
183'600 - 184'199	15'300 - 15'349.95	85.00	85.27	20.37	14.39	11.94	9.54	7.17	4.92	2.88	18.56	16.90	15.20	13.46	11.77	10.05	13.04	10.61	8.22	5.90	3.76
184'200 - 184'799	15'350 - 15'399.95	85.28	85.55	20.41	14.43	11.99	9.59	7.23	4.98	2.94	18.60	16.95	15.25	13.51	11.83	10.11	13.09	10.67	8.28	5.96	3.82
184'800 - 185'399	15'400 - 15'449.95	85.56	85.82	20.44	14.48	12.04	9.64	7.29	5.04	2.99	18.64	16.99	15.30	13.56	11.89	10.17	13.14	10.72	8.34	6.02	3.88
185'400 - 185'999	15'450 - 15'499.95	85.83	86.10	20.49	14.53	12.09	9.70	7.35	5.11	3.05	18.67	17.03	15.35	13.61	11.94	10.22	13.19	10.78	8.40	6.08	3.94
186'000 - 186'599	15'500 - 15'549.95	86.11	86.38	20.53	14.58	12.14	9.76	7.41	5.17	3.11	18.71	17.08	15.40	13.67	12.00	10.28	13.24	10.83	8.46	6.14	4.00
186'600 - 187'199	15'550 - 15'599.95	86.39	86.66	20.56	14.62	12.19	9.81	7.47	5.23	3.17	18.75	17.12	15.44	13.72	12.05	10.34	13.28	10.88	8.52	6.21	4.06
187'200 - 187'799	15'600 - 15'649.95	86.67	86.93	20.61	14.67	12.25	9.87	7.54	5.29	3.24	18.78	17.16	15.49	13.77	12.11	10.39	13.34	10.94	8.58	6.27	4.12
187'800 - 188'399	15'650 - 15'699.95	86.94	87.21	20.64	14.71	12.30	9.93	7.60	5.35	3.30	18.83	17.20	15.54	13.83	12.16	10.46	13.39	10.99	8.63	6.33	4.18
188'400 - 188'999	15'700 - 15'749.95	87.22	87.49	20.68	14.76	12.35	9.98	7.66	5.41	3.35	18.86	17.24	15.59	13.88	12.22	10.51	13.44	11.04	8.69	6.39	4.24
189'000 - 189'599	15'750 - 15'799.95	87.50	87.77	20.72	14.81	12.40	10.04	7.71	5.47	3.41	18.89	17.28	15.63	13.93	12.27	10.57	13.48	11.09	8.75	6.45	4.29
189'600 - 190'199	15'800 - 15'849.95	87.78	88.05	20.76	14.86	12.45	10.09	7.78	5.53	3.48	18.93	17.32	15.67	13.98	12.32	10.63	13.54	11.15	8.81	6.52	4.35
190'200 - 190'799	15'850 - 15'899.95	88.06	88.32	20.80	14.91	12.50	10.15	7.83	5.59	3.54	18.97	17.36	15.72	14.04	12.38	10.69	13.58	11.20	8.87	6.58	4.41
190'800 - 191'399	15'900 - 15'949.95	88.33	88.60	20.83	14.95	12.55	10.20	7.89	5.65	3.60	19.00	17.40	15.77	14.09	12.43	10.75	13.63	11.25	8.92	6.64	4.47
191'400 - 191'999	15'950 - 15'999.95	88.61	88.88	20.87	15.01	12.60	10.26	7.95	5.71	3.66	19.04	17.44	15.81	14.14	12.48	10.80	13.69	11.31	8.98	6.70	4.53
192'000 - 192'599	16'000 - 16'049.95	88.89	89.16	20.91	15.06	12.65	10.31	8.01	5.77	3.72	19.07	17.49	15.86	14.19	12.54	10.87	13.74	11.36	9.04	6.76	4.59
192'600 - 193'199	16'050 - 16'099.95	89.17	89.43	20.94	15.10	12.70	10.36	8.06	5.83	3.77	19.11	17.53	15.91	14.24	12.59	10.92	13.78	11.41	9.09	6.82	4.65
193'200 - 193'799	16'100 - 16'149.95	89.44	89.71	20.98	15.15	12.74	10.41	8.12	5.89	3.83	19.14	17.56	15.95	14.29	12.64	10.98	13.83	11.46	9.15	6.88	4.71
193'800 - 194'399	16'150 - 16'199.95	89.72	89.99	21.02	15.21	12.80	10.47	8.18	5.96	3.89	19.17	17.60	15.99	14.34	12.69	11.04	13.89	11.52	9.21	6.94	4.78
194'400 - 194'999	16'200 - 16'249.95	90.00	90.27	21.05	15.26	12.85	10.52	8.24	6.02	3.95	19.21	17.64	16.04	14.39	12.74	11.10	13.94	11.57	9.26	7.00	4.84
195'000 - 195'599	16'250 - 16'299.95	90.28	90.55	21.09	15.31	12.90	10.57	8.30	6.08	4.01	19.25	17.68	16.08	14.44	12.79	11.15	13.99	11.62</			

TRANCHES BAREMES IMPOTS A LA SOURCE 2026					TAUX BAREMES IMPOTS A LA SOURCE 2026																
Année fr.	Mois fr.	A l'heure fr.	A0	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H1	H2	H3	H4	H5	
			Seul	Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent					Famille monoparentale							
			%	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	
201'600 - 202'199	16'800 - 16'849.95	93.33 93.60	21.47	15.88	13.47	11.16	8.92	6.73	4.65	19.61	18.10	16.55	14.97	13.34	11.76	14.57	12.20	9.93	7.71	5.56	
202'200 - 202'799	16'850 - 16'899.95	93.61 93.88	21.50	15.93	13.52	11.21	8.98	6.79	4.71	19.64	18.14	16.59	15.01	13.38	11.81	14.62	12.25	9.98	7.77	5.62	
202'800 - 203'399	16'900 - 16'949.95	93.89 94.16	21.54	15.98	13.57	11.26	9.03	6.85	4.77	19.68	18.18	16.64	15.06	13.44	11.87	14.67	12.31	10.04	7.83	5.68	
203'400 - 203'999	16'950 - 16'999.95	94.17 94.43	21.57	16.03	13.62	11.31	9.09	6.91	4.83	19.71	18.21	16.68	15.11	13.49	11.92	14.72	12.36	10.09	7.88	5.74	
204'000 - 204'599	17'000 - 17'049.95	94.44 94.71	21.60	16.08	13.68	11.37	9.15	6.97	4.89	19.74	18.25	16.72	15.15	13.54	11.97	14.77	12.42	10.15	7.94	5.80	
204'600 - 205'199	17'050 - 17'099.95	94.72 94.99	21.64	16.13	13.73	11.42	9.20	7.03	4.95	19.78	18.29	16.76	15.20	13.59	12.03	14.82	12.47	10.20	8.00	5.86	
205'200 - 205'799	17'100 - 17'149.95	95.00 95.27	21.67	16.18	13.78	11.47	9.26	7.09	5.01	19.81	18.32	16.80	15.25	13.64	12.08	14.87	12.53	10.26	8.06	5.92	
205'800 - 206'399	17'150 - 17'199.95	95.28 95.55	21.70	16.23	13.84	11.53	9.31	7.15	5.07	19.84	18.35	16.84	15.29	13.69	12.13	14.92	12.59	10.31	8.12	5.98	
206'400 - 206'999	17'200 - 17'249.95	95.56 95.82	21.73	16.28	13.89	11.58	9.37	7.20	5.12	19.87	18.39	16.89	15.34	13.75	12.18	14.97	12.64	10.37	8.17	6.04	
207'000 - 207'599	17'250 - 17'299.95	95.83 96.10	21.76	16.33	13.94	11.63	9.42	7.26	5.18	19.90	18.43	16.92	15.38	13.79	12.23	15.01	12.69	10.42	8.23	6.10	
207'600 - 208'199	17'300 - 17'349.95	96.11 96.38	21.79	16.38	13.99	11.68	9.47	7.32	5.24	19.93	18.46	16.96	15.43	13.84	12.28	15.06	12.75	10.47	8.29	6.16	
208'200 - 208'799	17'350 - 17'399.95	96.39 96.66	21.83	16.43	14.04	11.74	9.53	7.38	5.30	19.96	18.50	17.00	15.47	13.89	12.33	15.12	12.81	10.53	8.35	6.22	
208'800 - 209'399	17'400 - 17'449.95	96.67 96.93	21.86	16.48	14.09	11.80	9.58	7.43	5.35	19.99	18.53	17.04	15.52	13.94	12.38	15.17	12.86	10.58	8.40	6.27	
209'400 - 209'999	17'450 - 17'499.95	96.94 97.21	21.90	16.52	14.14	11.85	9.64	7.49	5.41	20.02	18.57	17.08	15.56	13.99	12.43	15.22	12.91	10.64	8.46	6.33	
210'000 - 210'599	17'500 - 17'549.95	97.22 97.49	21.93	16.57	14.20	11.91	9.70	7.55	5.47	20.05	18.60	17.12	15.60	14.04	12.48	15.28	12.97	10.70	8.52	6.39	
210'600 - 211'199	17'550 - 17'599.95	97.50 97.77	21.97	16.62	14.24	11.96	9.75	7.61	5.53	20.09	18.64	17.16	15.65	14.09	12.54	15.33	13.02	10.75	8.57	6.45	
211'200 - 211'799	17'600 - 17'649.95	97.78 98.05	22.00	16.67	14.29	12.02	9.80	7.66	5.59	20.12	18.67	17.20	15.69	14.14	12.58	15.38	13.07	10.81	8.63	6.51	
211'800 - 212'399	17'650 - 17'699.95	98.06 98.32	22.03	16.71	14.34	12.07	9.86	7.72	5.65	20.14	18.71	17.24	15.73	14.18	12.63	15.42	13.12	10.86	8.68	6.56	
212'400 - 212'999	17'700 - 17'749.95	98.33 98.60	22.07	16.76	14.39	12.13	9.91	7.78	5.71	20.17	18.74	17.27	15.77	14.23	12.68	15.48	13.18	10.92	8.74	6.63	
213'000 - 213'599	17'750 - 17'799.95	98.61 98.88	22.10	16.81	14.44	12.19	9.97	7.84	5.77	20.21	18.78	17.32	15.82	14.28	12.73	15.53	13.23	10.98	8.80	6.68	
213'600 - 214'199	17'800 - 17'849.95	98.89 99.16	22.13	16.85	14.49	12.24	10.02	7.89	5.82	20.24	18.81	17.35	15.86	14.33	12.78	15.58	13.28	11.03	8.85	6.74	
214'200 - 214'799	17'850 - 17'899.95	99.17 99.43	22.16	16.90	14.54	12.30	10.08	7.95	5.88	20.26	18.84	17.39	15.90	14.37	12.83	15.63	13.34	11.10	8.91	6.80	
214'800 - 215'399	17'900 - 17'949.95	99.44 99.71	22.19	16.94	14.59	12.35	10.13	8.01	5.94	20.30	18.88	17.43	15.95	14.42	12.88	15.68	13.39	11.15	8.97	6.86	
215'400 - 215'999	17'950 - 17'999.95	99.72 99.99	22.22	16.99	14.63	12.40	10.19	8.06	6.00	20.32	18.91	17.47	15.99	14.47	12.92	15.72	13.44	11.21	9.02	6.92	
216'000 - 216'599	18'000 - 18'049.95	100.00 100.27	22.26	17.04	14.69	12.46	10.25	8.12	6.06	20.35	18.94	17.50	16.03	14.51	12.97	15.78	13.49	11.27	9.08	6.98	
216'600 - 217'199	18'050 - 18'099.95	100.28 100.55	22.29	17.08	14.74	12.51	10.30	8.18	6.11	20.38	18.97	17.54	16.07	14.56	13.02	15.82	13.54	11.32	9.13	7.04	
217'200 - 217'799	18'100 - 18'149.95	100.56 100.82	22.32	17.12	14.79	12.56	10.36	8.23	6.17	20.41	19.01	17.58	16.11	14.61	13.07	15.87	13.59	11.38	9.19	7.09	
217'800 - 218'399	18'150 - 18'199.95	100.83 101.10	22.35	17.17	14.84	12.61	10.41	8.28	6.23	20.44	19.04	17.61	16.15	14.65	13.11	15.92	13.64	11.43	9.25	7.15	
218'400 - 218'999	18'200 - 18'249.95	101.11 101.38	22.38	17.22	14.89	12.67	10.47	8.34	6.28	20.47	19.07	17.65	16.19	14.70	13.16	15.97	13.69	11.49	9.31	7.21	
219'000 - 219'599	18'250 - 18'299.95	101.39 101.66	22.41	17.26	14.94	12.72	10.53	8.40	6.34	20.50	19.11	17.69	16.24	14.74	13.21	16.01	13.74	11.55	9.36	7.27	
219'600 - 220'199	18'300 - 18'349.95	101.67 101.93	22.44	17.30	14.99	12.77	10.59	8.46	6.40	20.53	19.14	17.72	16.28	14.79	13.25	16.06	13.79	11.60	9.42	7.32	
220'200 - 220'799	18'350 - 18'399.95	101.94 102.21	22.48	17.35	15.04	12.83	10.65	8.51	6.46	20.55	19.17	17.76	16.32	14.83	13.30	16.11	13.84	11.66	9.48	7.38	
220'800 - 221'399	18'400 - 18'449.95	102.22 102.49	22.51	17.39	15.09	12.88	10.70	8.57	6.52	20.58	19.20	17.79	16.35	14.88	13.34	16.15	13.89	11.71	9.54	7.44	
221'400 - 221'999	18'450 - 18'499.95	102.50 102.77	22.53	17.43	15.14	12.93	10.76	8.62	6.57	20.61	19.24	17.83	16.40	14.92	13.40	16.20	13.93	11.76	9.59	7.50	
222'000 - 222'599	18'500 - 18'549.95	102.78 103.05	22.56	17.47	15.19	12.98	10.81	8.68	6.63	20.64	19.27	17.87	16.44	14.97	13.45	16.24	13.98	11.82	9.65	7.55	
222'600 - 223'199	18'550 - 18'599.95	103.06 103.32	22.60	17.52	15.24	13.03	10.87	8.74	6.69	20.66	19.30	17.90	16.48	15.01	13.49	16.29	14.03	11.87	9.72	7.62	
223'200 - 223'799	18'600 - 18'649.95	103.33 103.60	22.62	17.56	15.29	13.08	10.93	8.79	6.75	20.70	19.33	17.94	16.52	15.06	13.55	16.34	14.08	11.92	9.77	7.67	
223'800 - 224'399	18'650 - 18'699.95	103.61 103.88	22.65	17.60	15.33	13.13	10.98	8.85	6.81	20.72	19.36	17.97	16.56	15.10	13.59	16.38	14.12	11.98	9.83	7.73	
224																					

TRANCHES BAREMES IMPOTS A LA SOURCE 2026						TAUX BAREMES IMPOTS A LA SOURCE 2026																
Année fr.	Mois fr.	A l'heure fr.	A0	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H1	H2	H3	H4	H5		
			Seul	Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent					Famille monoparentale								
			%	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %		
230'400 - 230'999	19'200 - 19'249.95	106.67 106.93	23.02	18.05	15.84	13.66	11.57	9.49	7.43	21.02	19.70	18.35	16.98	15.56	14.11	16.86	14.66	12.54	10.46	8.37		
231'000 - 231'599	19'250 - 19'299.95	106.94 107.21	23.05	18.09	15.89	13.71	11.63	9.55	7.50	21.04	19.72	18.38	17.01	15.60	14.15	16.91	14.71	12.59	10.52	8.44		
231'600 - 232'199	19'300 - 19'349.95	107.22 107.49	23.09	18.13	15.94	13.75	11.68	9.61	7.55	21.07	19.76	18.42	17.05	15.65	14.20	16.95	14.76	12.64	10.57	8.50		
232'200 - 232'799	19'350 - 19'399.95	107.50 107.77	23.12	18.16	15.98	13.80	11.73	9.66	7.61	21.10	19.79	18.45	17.09	15.69	14.25	16.99	14.81	12.69	10.62	8.55		
232'800 - 233'399	19'400 - 19'449.95	107.78 108.05	23.15	18.21	16.03	13.85	11.79	9.72	7.67	21.12	19.81	18.48	17.12	15.73	14.29	17.04	14.86	12.74	10.68	8.62		
233'400 - 233'999	19'450 - 19'499.95	108.06 108.32	23.18	18.24	16.07	13.90	11.84	9.78	7.73	21.15	19.85	18.52	17.16	15.77	14.34	17.08	14.90	12.79	10.73	8.67		
234'000 - 234'599	19'500 - 19'549.95	108.33 108.60	23.21	18.28	16.11	13.95	11.89	9.83	7.79	21.17	19.87	18.55	17.20	15.81	14.38	17.12	14.95	12.84	10.78	8.73		
234'600 - 235'199	19'550 - 19'599.95	108.61 108.88	23.25	18.32	16.16	14.00	11.94	9.89	7.85	21.20	19.90	18.58	17.23	15.85	14.42	17.16	15.00	12.89	10.84	8.79		
235'200 - 235'799	19'600 - 19'649.95	108.89 109.16	23.28	18.36	16.20	14.05	11.99	9.95	7.91	21.22	19.93	18.61	17.27	15.89	14.47	17.20	15.05	12.94	10.89	8.85		
235'800 - 236'999	19'650 - 19'749.95	109.17 109.71	23.33	18.42	16.27	14.12	12.06	10.03	8.00	21.26	19.97	18.66	17.32	15.95	14.53	17.26	15.11	13.01	10.97	8.94		
237'000 - 238'199	19'750 - 19'849.95	109.72 110.27	23.39	18.49	16.35	14.21	12.16	10.14	8.11	21.31	20.03	18.73	17.40	16.03	14.62	17.34	15.20	13.10	11.08	9.05		
238'200 - 239'399	19'850 - 19'949.95	110.28 110.82	23.45	18.57	16.44	14.31	12.26	10.25	8.23	21.36	20.09	18.79	17.47	16.11	14.71	17.42	15.30	13.19	11.18	9.17		
239'400 - 240'599	19'950 - 20'049.95	110.83 111.38	23.51	18.64	16.52	14.40	12.36	10.35	8.35	21.41	20.14	18.85	17.54	16.18	14.79	17.50	15.38	13.28	11.28	9.28		
240'600 - 241'799	20'050 - 20'149.95	111.39 111.93	23.58	18.71	16.61	14.50	12.45	10.46	8.47	21.46	20.20	18.92	17.61	16.26	14.88	17.58	15.47	13.38	11.38	9.39		
241'800 - 242'999	20'150 - 20'249.95	111.94 112.49	23.64	18.79	16.69	14.60	12.55	10.57	8.58	21.51	20.25	18.98	17.67	16.34	14.96	17.66	15.56	13.47	11.49	9.50		
243'000 - 244'199	20'250 - 20'349.95	112.50 113.05	23.70	18.85	16.77	14.68	12.64	10.67	8.70	21.56	20.31	19.04	17.74	16.41	15.05	17.73	15.65	13.56	11.58	9.61		
244'200 - 245'399	20'350 - 20'449.95	113.06 113.60	23.76	18.93	16.85	14.78	12.74	10.78	8.81	21.60	20.36	19.10	17.81	16.49	15.13	17.81	15.74	13.66	11.69	9.72		
245'400 - 246'599	20'450 - 20'549.95	113.61 114.16	23.82	18.99	16.93	14.86	12.83	10.87	8.92	21.66	20.42	19.16	17.88	16.56	15.21	17.88	15.82	13.76	11.78	9.83		
246'600 - 247'799	20'550 - 20'649.95	114.17 114.71	23.88	19.07	17.01	14.96	12.92	10.98	9.03	21.71	20.47	19.22	17.95	16.64	15.30	17.96	15.91	13.85	11.88	9.93		
247'800 - 248'999	20'650 - 20'749.95	114.72 115.27	23.94	19.14	17.09	15.05	13.02	11.08	9.14	21.76	20.52	19.28	18.01	16.71	15.37	18.04	15.99	13.95	11.98	10.04		
249'000 - 250'199	20'750 - 20'849.95	115.28 115.82	23.99	19.20	17.17	15.13	13.10	11.18	9.25	21.81	20.58	19.34	18.08	16.78	15.45	18.11	16.07	14.04	12.07	10.14		
250'200 - 251'399	20'850 - 20'949.95	115.83 116.38	24.05	19.27	17.25	15.22	13.20	11.28	9.36	21.86	20.63	19.39	18.14	16.85	15.53	18.18	16.16	14.13	12.17	10.25		
251'400 - 252'599	20'950 - 21'049.95	116.39 116.93	24.11	19.33	17.32	15.30	13.29	11.37	9.46	21.91	20.68	19.45	18.20	16.93	15.61	18.25	16.24	14.22	12.26	10.35		
252'600 - 253'799	21'050 - 21'149.95	116.94 117.49	24.16	19.40	17.40	15.39	13.38	11.47	9.57	21.96	20.73	19.51	18.27	17.00	15.69	18.33	16.32	14.31	12.35	10.45		
253'800 - 254'999	21'150 - 21'249.95	117.50 118.05	24.22	19.47	17.47	15.47	13.48	11.56	9.67	22.01	20.78	19.57	18.33	17.07	15.77	18.39	16.40	14.40	12.44	10.55		
255'000 - 256'199	21'250 - 21'349.95	118.06 118.60	24.27	19.53	17.55	15.56	13.57	11.66	9.78	22.06	20.83	19.63	18.39	17.14	15.84	18.46	16.48	14.49	12.53	10.65		
256'200 - 257'399	21'350 - 21'449.95	118.61 119.16	24.33	19.60	17.62	15.64	13.67	11.76	9.88	22.11	20.88	19.68	18.45	17.20	15.92	18.54	16.56	14.58	12.62	10.75		
257'400 - 258'599	21'450 - 21'549.95	119.17 119.71	24.38	19.66	17.69	15.72	13.75	11.85	9.98	22.16	20.93	19.74	18.52	17.27	15.99	18.60	16.63	14.66	12.71	10.85		
258'600 - 259'799	21'550 - 21'649.95	119.72 120.27	24.44	19.72	17.76	15.81	13.85	11.94	10.09	22.20	20.98	19.79	18.58	17.34	16.07	18.67	16.71	14.75	12.80	10.94		
259'800 - 260'999	21'650 - 21'749.95	120.28 120.82	24.49	19.78	17.83	15.88	13.93	12.03	10.18	22.25	21.03	19.85	18.64	17.41	16.14	18.74	16.79	14.84	12.88	11.04		
261'000 - 262'199	21'750 - 21'849.95	120.83 121.38	24.54	19.85	17.91	15.96	14.02	12.12	10.28	22.30	21.08	19.90	18.70	17.47	16.22	18.81	16.86	14.92	12.98	11.13		
262'200 - 263'399	21'850 - 21'949.95	121.39 121.93	24.59	19.91	17.98	16.05	14.11	12.21	10.38	22.35	21.13	19.95	18.76	17.54	16.29	18.87	16.94	15.01	13.08	11.23		
263'400 - 264'599	21'950 - 22'049.95	121.94 122.49	24.64	19.97	18.05	16.12	14.20	12.30	10.48	22.40	21.18	20.01	18.82	17.61	16.36	18.94	17.01	15.09	13.16	11.32		
264'600 - 265'799	22'050 - 22'149.95	122.50 123.05	24.70	20.03	18.12	16.20	14.29	12.39	10.58	22.44	21.23	20.06	18.88	17.67	16.43	19.00	17.09	15.17	13.26	11.42		
265'800 - 266'999	22'150 - 22'249.95	123.06 123.60	24.74	20.09	18.18	16.28	14.37	12.47	10.67	22.49	21.28	20.11	18.94	17.73	16.50	19.06	17.16	15.25	13.34	11.50		
267'000 - 268'199	22'250 - 22'349.95	123.61 124.16	24.80	20.15	18.25	16.35	14.46	12.56	10.76	22.53	21.33	20.16	18.99	17.80	16.57	19.13	17.23	15.33	13.44	11.60		
268'200 - 269'399	22'350 - 22'449.95	124.17 124.71	24.84	20.21	18.32	16.43	14.54	12.65	10.86	22.58	21.38	20.22	19.05	17.86	16.64	19.19	17.30	15.41	13.52	11.68		
269'400 - 270'599	22'450 - 22'549.95	124.72 125.27</																				

TRANCHES BAREMES IMPOTS A LA SOURCE 2026						TAUX BAREMES IMPOTS A LA SOURCE 2026																
Année fr.	Mois fr.	A l'heure fr.		A0	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H1	H2	H3	H4	H5	
				Seul	Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent					Famille monoparentale							
				%	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	
282'600 - 283'799	23'550 - 23'649.95	130.83	131.38	25.41	20.87	19.08	17.28	15.49	13.70	11.92	23.09	21.96	20.82	19.70	18.58	17.44	19.91	18.11	16.32	14.53	12.73	
283'800 - 284'999	23'650 - 23'749.95	131.39	131.93	25.45	20.92	19.14	17.35	15.57	13.78	12.00	23.14	22.01	20.87	19.76	18.64	17.50	19.97	18.18	16.39	14.61	12.82	
285'000 - 286'199	23'750 - 23'849.95	131.94	132.49	25.50	20.98	19.20	17.42	15.64	13.86	12.09	23.17	22.06	20.92	19.81	18.70	17.56	20.02	18.24	16.47	14.69	12.91	
286'200 - 287'399	23'850 - 23'949.95	132.50	133.05	25.54	21.03	19.26	17.49	15.71	13.94	12.17	23.22	22.10	20.97	19.86	18.75	17.62	20.08	18.30	16.53	14.76	12.99	
287'400 - 288'599	23'950 - 24'049.95	133.06	133.60	25.58	21.08	19.32	17.55	15.79	14.03	12.26	23.25	22.15	21.02	19.91	18.81	17.68	20.13	18.37	16.61	14.84	13.08	
288'600 - 289'799	24'050 - 24'149.95	133.61	134.16	25.62	21.13	19.37	17.62	15.86	14.10	12.35	23.30	22.19	21.07	19.96	18.86	17.74	20.18	18.43	16.67	14.92	13.16	
289'800 - 290'999	24'150 - 24'249.95	134.17	134.71	25.67	21.18	19.43	17.68	15.93	14.18	12.44	23.34	22.24	21.12	20.01	18.92	17.81	20.24	18.49	16.74	14.99	13.24	
291'000 - 292'199	24'250 - 24'349.95	134.72	135.27	25.71	21.23	19.49	17.74	16.00	14.26	12.52	23.37	22.28	21.17	20.06	18.97	17.86	20.29	18.55	16.81	15.07	13.32	
292'200 - 293'399	24'350 - 24'449.95	135.28	135.82	25.75	21.28	19.54	17.81	16.07	14.34	12.61	23.41	22.33	21.22	20.11	19.03	17.93	20.35	18.61	16.88	15.14	13.41	
293'400 - 294'599	24'450 - 24'549.95	135.83	136.38	25.80	21.33	19.60	17.87	16.15	14.42	12.69	23.45	22.37	21.26	20.16	19.08	17.98	20.40	18.67	16.95	15.22	13.49	
294'600 - 295'799	24'550 - 24'649.95	136.39	136.93	25.83	21.38	19.65	17.93	16.21	14.49	12.77	23.49	22.41	21.31	20.21	19.14	18.04	20.45	18.73	17.01	15.29	13.57	
295'800 - 296'999	24'650 - 24'749.95	136.94	137.49	25.88	21.43	19.71	18.00	16.28	14.57	12.86	23.53	22.45	21.36	20.25	19.19	18.10	20.50	18.79	17.08	15.36	13.65	
297'000 - 298'199	24'750 - 24'849.95	137.50	138.05	25.91	21.47	19.76	18.06	16.35	14.64	12.94	23.57	22.50	21.41	20.30	19.24	18.16	20.55	18.85	17.14	15.43	13.73	
298'200 - 299'399	24'850 - 24'949.95	138.06	138.60	25.96	21.52	19.82	18.12	16.42	14.72	13.02	23.61	22.54	21.46	20.36	19.29	18.22	20.61	18.91	17.21	15.51	13.81	
299'400 - 300'599	24'950 - 25'049.95	138.61	139.16	26.00	21.57	19.88	18.18	16.49	14.80	13.10	23.64	22.58	21.50	20.41	19.34	18.27	20.66	18.97	17.27	15.58	13.89	
300'600 - 301'799	25'050 - 25'149.95	139.17	139.71	26.03	21.61	19.93	18.24	16.55	14.87	13.18	23.68	22.62	21.55	20.46	19.40	18.33	20.71	19.02	17.33	15.65	13.96	
301'800 - 302'999	25'150 - 25'249.95	139.72	140.27	26.08	21.66	19.98	18.30	16.62	14.94	13.26	23.72	22.66	21.59	20.51	19.45	18.38	20.76	19.08	17.40	15.72	14.04	
303'000 - 304'199	25'250 - 25'349.95	140.28	140.82	26.11	21.70	20.03	18.36	16.69	15.01	13.34	23.75	22.70	21.64	20.56	19.50	18.44	20.81	19.13	17.46	15.79	14.11	
304'200 - 305'399	25'350 - 25'449.95	140.83	141.38	26.15	21.75	20.09	18.42	16.75	15.09	13.42	23.79	22.74	21.68	20.61	19.55	18.49	20.86	19.19	17.52	15.86	14.19	
305'400 - 306'599	25'450 - 25'549.95	141.39	141.93	26.19	21.79	20.13	18.47	16.82	15.16	13.50	23.83	22.79	21.73	20.66	19.60	18.55	20.90	19.24	17.58	15.92	14.26	
306'600 - 307'799	25'550 - 25'649.95	141.94	142.49	26.23	21.84	20.19	18.53	16.88	15.23	13.57	23.86	22.83	21.78	20.71	19.65	18.60	20.95	19.30	17.65	15.99	14.34	
307'800 - 308'999	25'650 - 25'749.95	142.50	143.05	26.27	21.89	20.24	18.59	16.95	15.30	13.65	23.90	22.87	21.82	20.76	19.70	18.66	21.00	19.36	17.71	16.06	14.42	
309'000 - 310'199	25'750 - 25'849.95	143.06	143.60	26.30	21.93	20.29	18.65	17.01	15.37	13.73	23.93	22.91	21.86	20.81	19.75	18.71	21.05	19.41	17.77	16.13	14.49	
310'200 - 311'399	25'850 - 25'949.95	143.61	144.16	26.34	21.98	20.34	18.71	17.07	15.44	13.80	23.97	22.94	21.91	20.85	19.79	18.76	21.10	19.46	17.83	16.19	14.56	
311'400 - 312'599	25'950 - 26'049.95	144.17	144.71	26.38	22.02	20.39	18.76	17.13	15.50	13.88	24.00	22.98	21.95	20.90	19.84	18.82	21.14	19.51	17.89	16.26	14.63	
312'600 - 313'799	26'050 - 26'149.95	144.72	145.27	26.41	22.07	20.44	18.82	17.20	15.57	13.95	24.04	23.03	22.00	20.95	19.89	18.87	21.19	19.57	17.95	16.32	14.70	
313'800 - 314'999	26'150 - 26'249.95	145.28	145.82	26.45	22.12	20.49	18.87	17.25	15.64	14.02	24.07	23.06	22.04	21.00	19.94	18.92	21.23	19.62	18.00	16.39	14.77	
315'000 - 316'199	26'250 - 26'349.95	145.83	146.38	26.49	22.17	20.54	18.93	17.32	15.71	14.10	24.11	23.10	22.08	21.04	19.99	18.97	21.28	19.67	18.06	16.45	14.84	
316'200 - 317'399	26'350 - 26'449.95	146.39	146.93	26.52	22.21	20.59	18.98	17.38	15.78	14.17	24.14	23.14	22.12	21.09	20.04	19.02	21.33	19.72	18.12	16.52	14.92	
317'400 - 318'599	26'450 - 26'549.95	146.94	147.49	26.56	22.26	20.63	19.03	17.44	15.84	14.24	24.18	23.18	22.16	21.14	20.09	19.08	21.37	19.77	18.18	16.58	14.98	
318'600 - 319'799	26'550 - 26'649.95	147.50	148.05	26.59	22.31	20.68	19.09	17.50	15.91	14.32	24.21	23.21	22.20	21.18	20.14	19.12	21.42	19.83	18.23	16.64	15.05	
319'800 - 320'999	26'650 - 26'749.95	148.06	148.60	26.63	22.35	20.73	19.14	17.56	15.97	14.38	24.24	23.25	22.25	21.23	20.19	19.18	21.46	19.87	18.29	16.70	15.12	
321'000 - 322'199	26'750 - 26'849.95	148.61	149.16	26.66	22.40	20.77	19.19	17.62	16.04	14.46	24.28	23.29	22.29	21.27	20.24	19.23	21.51	19.93	18.35	16.77	15.19	
322'200 - 323'399	26'850 - 26'949.95	149.17	149.71	26.70	22.44	20.82	19.25	17.68	16.10	14.53	24.31	23.33	22.33	21.32	20.29	19.27	21.56	19.98	18.40	16.83	15.26	
323'400 - 324'599	26'950 - 27'049.95	149.72	150.27	26.73	22.49	20.87	19.30	17.73	16.16	14.60	24.34	23.36	22.37	21.36	20.34	19.32	21.61	20.02	18.46	16.89	15.32	
324'600 - 325'799	27'050 - 27'149.95	150.28	150.82	26.77	22.53	20.91	19.35	17.79	16.23	14.67	24.37	23.40	22.41	21.41	20.39	19.37	21.66	20.07	18.51	16.95	15.39	
325'800 - 326'999	27'150 - 27'249.95	150.83	151.38	26.80	22.57	20.96																

TRANCHES BAREMES IMPOTS A LA SOURCE 2026						TAUX BAREMES IMPOTS A LA SOURCE 2026																	
Année fr.		Mois fr.		A l'heure fr.		A0	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H1	H2	H3	H4	H5
						Seul	Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent						Famille monoparentale					
						%	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %
340'200 - 341'399	28'350 - 28'449.95	157.50 158.05	27.19	23.08	21.52	19.99	18.50	17.01	15.52	24.78	23.85	22.91	21.96	20.99	20.01	22.24	20.69	19.19	17.70	16.21			
341'400 - 342'599	28'450 - 28'549.95	158.06 158.60	27.23	23.12	21.57	20.04	18.55	17.07	15.58	24.81	23.88	22.95	22.00	21.03	20.05	22.29	20.74	19.24	17.75	16.27			
342'600 - 343'799	28'550 - 28'649.95	158.61 159.16	27.26	23.16	21.61	20.08	18.60	17.12	15.64	24.84	23.92	22.99	22.04	21.08	20.10	22.33	20.78	19.28	17.80	16.32			
343'800 - 344'999	28'650 - 28'749.95	159.17 159.71	27.29	23.20	21.66	20.13	18.65	17.18	15.70	24.87	23.95	23.02	22.08	21.13	20.15	22.37	20.83	19.33	17.86	16.39			
345'000 - 346'199	28'750 - 28'849.95	159.72 160.27	27.32	23.24	21.71	20.17	18.70	17.24	15.77	24.90	23.98	23.06	22.12	21.17	20.20	22.42	20.88	19.38	17.92	16.45			
346'200 - 347'399	28'850 - 28'949.95	160.28 160.82	27.35	23.28	21.75	20.22	18.75	17.29	15.82	24.93	24.02	23.10	22.16	21.21	20.25	22.46	20.93	19.43	17.97	16.50			
347'400 - 348'599	28'950 - 29'049.95	160.83 161.38	27.38	23.32	21.79	20.27	18.80	17.35	15.89	24.96	24.05	23.13	22.20	21.25	20.29	22.50	20.98	19.48	18.02	16.56			
348'600 - 349'799	29'050 - 29'149.95	161.39 161.93	27.41	23.35	21.84	20.32	18.85	17.40	15.94	25.00	24.08	23.17	22.24	21.30	20.34	22.54	21.02	19.53	18.07	16.62			
349'800 - 350'999	29'150 - 29'249.95	161.94 162.49	27.45	23.39	21.88	20.37	18.90	17.45	16.00	25.03	24.11	23.20	22.28	21.34	20.39	22.58	21.07	19.57	18.12	16.67			
351'000 - 352'199	29'250 - 29'349.95	162.50 163.05	27.48	23.43	21.92	20.42	18.95	17.51	16.06	25.06	24.14	23.24	22.32	21.38	20.43	22.62	21.11	19.62	18.17	16.73			
352'200 - 353'399	29'350 - 29'449.95	163.06 163.60	27.52	23.47	21.97	20.47	19.00	17.56	16.12	25.09	24.18	23.27	22.36	21.42	20.48	22.66	21.16	19.67	18.23	16.79			
353'400 - 354'599	29'450 - 29'549.95	163.61 164.16	27.55	23.51	22.01	20.51	19.05	17.62	16.18	25.12	24.21	23.30	22.39	21.46	20.52	22.70	21.21	19.71	18.28	16.84			
354'600 - 355'799	29'550 - 29'649.95	164.17 164.71	27.58	23.54	22.05	20.56	19.10	17.67	16.24	25.15	24.24	23.34	22.43	21.51	20.57	22.74	21.25	19.76	18.33	16.90			
355'800 - 356'999	29'650 - 29'749.95	164.72 165.27	27.62	23.58	22.09	20.61	19.15	17.72	16.30	25.18	24.27	23.37	22.47	21.55	20.61	22.78	21.30	19.81	18.38	16.95			
357'000 - 358'199	29'750 - 29'849.95	165.28 165.82	27.65	23.61	22.13	20.65	19.19	17.77	16.35	25.21	24.30	23.41	22.50	21.59	20.66	22.82	21.34	19.86	18.43	17.01			
358'200 - 359'399	29'850 - 29'949.95	165.83 166.38	27.68	23.65	22.18	20.70	19.24	17.82	16.41	25.24	24.33	23.44	22.54	21.63	20.70	22.86	21.38	19.91	18.48	17.06			
359'400 - 360'599	29'950 - 30'049.95	166.39 166.93	27.72	23.69	22.22	20.75	19.29	17.88	16.47	25.27	24.36	23.48	22.58	21.67	20.74	22.90	21.43	19.96	18.53	17.12			
360'600 - 361'799	30'050 - 30'149.95	166.94 167.49	27.75	23.72	22.26	20.79	19.33	17.93	16.52	25.30	24.39	23.51	22.62	21.71	20.79	22.94	21.47	20.00	18.58	17.17			
361'800 - 362'999	30'150 - 30'249.95	167.50 168.05	27.78	23.76	22.30	20.84	19.38	17.98	16.58	25.33	24.42	23.54	22.65	21.75	20.83	22.98	21.51	20.05	18.63	17.23			
363'000 - 364'199	30'250 - 30'349.95	168.06 168.60	27.81	23.79	22.34	20.88	19.43	18.03	16.63	25.36	24.46	23.58	22.69	21.79	20.87	23.01	21.56	20.10	18.67	17.28			
364'200 - 365'399	30'350 - 30'449.95	168.61 169.16	27.84	23.83	22.38	20.93	19.48	18.08	16.69	25.39	24.49	23.61	22.73	21.83	20.92	23.05	21.60	20.15	18.72	17.33			
365'400 - 366'599	30'450 - 30'549.95	169.17 169.71	27.87	23.86	22.42	20.97	19.52	18.13	16.74	25.42	24.52	23.64	22.76	21.87	20.96	23.09	21.64	20.19	18.77	17.38			
366'600 - 367'799	30'550 - 30'649.95	169.72 170.27	27.91	23.90	22.46	21.02	19.57	18.18	16.79	25.45	24.55	23.67	22.80	21.91	21.00	23.13	21.68	20.24	18.82	17.43			
367'800 - 368'999	30'650 - 30'749.95	170.28 170.82	27.94	23.94	22.50	21.06	19.62	18.23	16.85	25.47	24.58	23.71	22.83	21.94	21.04	23.16	21.73	20.29	18.87	17.49			
369'000 - 370'199	30'750 - 30'849.95	170.83 171.38	27.97	23.97	22.54	21.10	19.67	18.27	16.90	25.50	24.62	23.74	22.87	21.98	21.09	23.20	21.77	20.33	18.91	17.54			
370'200 - 371'399	30'850 - 30'949.95	171.39 171.93	28.00	24.00	22.58	21.15	19.72	18.32	16.95	25.53	24.65	23.77	22.90	22.02	21.13	23.24	21.81	20.38	18.96	17.59			
371'400 - 372'599	30'950 - 31'049.95	171.94 172.49	28.03	24.04	22.61	21.19	19.77	18.37	17.01	25.56	24.68	23.80	22.94	22.06	21.17	23.27	21.85	20.42	19.00	17.64			
372'600 - 373'799	31'050 - 31'149.95	172.50 173.05	28.06	24.07	22.65	21.23	19.81	18.42	17.06	25.59	24.71	23.83	22.97	22.10	21.21	23.31	21.89	20.47	19.05	17.69			
373'800 - 374'999	31'150 - 31'249.95	173.06 173.60	28.09	24.11	22.69	21.28	19.86	18.47	17.11	25.62	24.74	23.86	23.00	22.13	21.25	23.35	21.93	20.52	19.10	17.74			
375'000 - 376'199	31'250 - 31'349.95	173.61 174.16	28.12	24.14	22.73	21.32	19.91	18.51	17.16	25.64	24.77	23.90	23.04	22.17	21.29	23.38	21.97	20.56	19.15	17.79			
376'200 - 377'399	31'350 - 31'449.95	174.17 174.71	28.15	24.17	22.77	21.36	19.96	18.56	17.22	25.67	24.80	23.93	23.07	22.21	21.33	23.42	22.01	20.61	19.20	17.84			
377'400 - 378'599	31'450 - 31'549.95	174.72 175.27	28.18	24.20	22.80	21.40	20.00	18.61	17.26	25.70	24.83	23.96	23.11	22.25	21.37	23.45	22.05	20.65	19.25	17.89			
378'600 - 379'799	31'550 - 31'649.95	175.28 175.82	28.21	24.24	22.84	21.44	20.05	18.66	17.32	25.72	24.86	23.99	23.14	22.28	21.41	23.49	22.09	20.69	19.30	17.94			
379'800 - 380'999	31'650 - 31'749.95	175.83 176.38	28.24	24.27	22.87	21.48	20.09	18.70	17.36	25.75	24.89	24.02	23.17	22.32	21.45	23.52	22.13	20.73	19.34	17.98			
381'000 - 382'199	31'750 - 31'849.95	176.39 176.93	28.27	24.30	22.91	21.53	20.14	18.75	17.42	25.78	24.92	24.05	23.21	22.36	21.49	23.55	22.17	20.78	19.39	18.03			
382'200 - 383'399	31'850 - 31'949.95	176.94 177.49	28.30	24.33	22.95	21.57	20.18	18.80	17.47	25.81	24.95	24.08	23.24	22.39	21.53	23.59	22.21	20.82	19.44	18.08			
383'400 - 384'599	31'950 - 32'049.95	177.50 178.05	28.32	24.36	22.98	21.61	20.23	18.85	17.51	25.83	24.98	24.12	23.27	22.43	21.57	23.62	22.24	20					

TRANCHES BAREMES IMPOTS A LA SOURCE 2026						TAUX BAREMES IMPOTS A LA SOURCE 2026																		
Année fr.	Mois fr.	A l'heure fr.	A0	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H1	H2	H3	H4	H5				
			Seul	Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent						Famille monoparentale									
			%	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %				
397'800 - 398'999	33'150 - 33'249.95	184.17 184.71	28.65	24.73	23.40	22.07	20.74	19.41	18.08	26.14	25.32	24.49	23.66	22.84	22.02	24.02	22.69	21.36	20.03	18.70				
399'000 - 400'199	33'250 - 33'349.95	184.72 185.27	28.68	24.76	23.44	22.11	20.79	19.46	18.14	26.17	25.35	24.52	23.69	22.87	22.05	24.05	22.72	21.40	20.07	18.75				
400'200 - 401'399	33'350 - 33'449.95	185.28 185.82	28.71	24.79	23.47	22.15	20.82	19.50	18.18	26.19	25.38	24.55	23.72	22.91	22.09	24.08	22.76	21.44	20.11	18.79				
401'400 - 402'599	33'450 - 33'549.95	185.83 186.38	28.73	24.82	23.50	22.18	20.87	19.55	18.23	26.22	25.41	24.59	23.75	22.94	22.12	24.11	22.79	21.48	20.16	18.84				
402'600 - 403'799	33'550 - 33'649.95	186.39 186.93	28.76	24.85	23.53	22.22	20.91	19.59	18.28	26.24	25.43	24.61	23.79	22.97	22.16	24.14	22.83	21.51	20.20	18.89				
403'800 - 404'999	33'650 - 33'749.95	186.94 187.49	28.78	24.88	23.57	22.26	20.95	19.64	18.33	26.27	25.46	24.64	23.82	23.00	22.19	24.17	22.86	21.55	20.24	18.93				
405'000 - 406'199	33'750 - 33'849.95	187.50 188.05	28.81	24.91	23.60	22.29	20.99	19.68	18.38	26.29	25.48	24.67	23.85	23.04	22.23	24.20	22.90	21.59	20.29	18.98				
406'200 - 407'399	33'850 - 33'949.95	188.06 188.60	28.83	24.93	23.63	22.33	21.03	19.73	18.42	26.32	25.51	24.70	23.88	23.07	22.26	24.23	22.93	21.63	20.33	19.03				
407'400 - 408'599	33'950 - 34'049.95	188.61 189.16	28.86	24.96	23.66	22.37	21.07	19.77	18.47	26.34	25.54	24.73	23.91	23.10	22.30	24.26	22.97	21.67	20.37	19.07				
408'600 - 409'799	34'050 - 34'149.95	189.17 189.71	28.88	24.99	23.69	22.40	21.11	19.81	18.52	26.37	25.56	24.76	23.94	23.13	22.33	24.29	23.00	21.70	20.41	19.12				
409'800 - 410'999	34'150 - 34'249.95	189.72 190.27	28.91	25.02	23.73	22.44	21.15	19.86	18.57	26.40	25.59	24.79	23.98	23.16	22.37	24.32	23.03	21.74	20.45	19.16				
411'000 - 412'199	34'250 - 34'349.95	190.28 190.82	28.93	25.05	23.76	22.47	21.18	19.90	18.61	26.42	25.62	24.82	24.01	23.19	22.40	24.35	23.06	21.78	20.49	19.21				
412'200 - 413'399	34'350 - 34'449.95	190.83 191.38	28.96	25.08	23.79	22.51	21.22	19.94	18.66	26.44	25.64	24.85	24.04	23.23	22.44	24.38	23.10	21.82	20.53	19.25				
413'400 - 414'599	34'450 - 34'549.95	191.39 191.93	28.99	25.11	23.82	22.54	21.26	19.98	18.70	26.47	25.67	24.87	24.07	23.26	22.47	24.41	23.13	21.85	20.58	19.30				
414'600 - 415'799	34'550 - 34'649.95	191.94 192.49	29.01	25.14	23.85	22.57	21.30	20.02	18.75	26.49	25.70	24.90	24.10	23.29	22.50	24.44	23.16	21.89	20.61	19.34				
415'800 - 416'999	34'650 - 34'749.95	192.50 193.05	29.03	25.17	23.88	22.61	21.34	20.07	18.80	26.51	25.72	24.93	24.13	23.32	22.53	24.47	23.20	21.93	20.66	19.38				
417'000 - 418'199	34'750 - 34'849.95	193.06 193.60	29.06	25.20	23.91	22.64	21.37	20.11	18.84	26.54	25.75	24.96	24.16	23.35	22.57	24.50	23.23	21.96	20.69	19.43				
418'200 - 419'399	34'850 - 34'949.95	193.61 194.16	29.08	25.23	23.94	22.68	21.41	20.15	18.89	26.56	25.77	24.99	24.19	23.39	22.60	24.53	23.26	22.00	20.73	19.47				
419'400 - 420'599	34'950 - 35'049.95	194.17 194.71	29.11	25.26	23.97	22.71	21.45	20.19	18.93	26.58	25.80	25.01	24.22	23.42	22.63	24.56	23.30	22.04	20.77	19.51				
420'600 - 421'799	35'050 - 35'149.95	194.72 195.27	29.13	25.28	24.00	22.75	21.49	20.23	18.97	26.61	25.83	25.04	24.25	23.45	22.67	24.59	23.33	22.07	20.81	19.55				
421'800 - 422'999	35'150 - 35'249.95	195.28 195.82	29.15	25.31	24.03	22.78	21.53	20.27	19.02	26.63	25.85	25.07	24.28	23.48	22.70	24.62	23.36	22.11	20.85	19.60				
423'000 - 424'199	35'250 - 35'349.95	195.83 196.38	29.18	25.34	24.06	22.81	21.56	20.31	19.06	26.65	25.88	25.09	24.31	23.52	22.73	24.65	23.39	22.14	20.89	19.64				
424'200 - 425'399	35'350 - 35'449.95	196.39 196.93	29.20	25.37	24.09	22.85	21.60	20.35	19.11	26.68	25.90	25.12	24.34	23.55	22.76	24.68	23.42	22.18	20.93	19.68				
425'400 - 426'599	35'450 - 35'549.95	196.94 197.49	29.22	25.40	24.12	22.88	21.63	20.39	19.15	26.70	25.93	25.15	24.37	23.58	22.79	24.71	23.45	22.21	20.97	19.72				
426'600 - 427'799	35'550 - 35'649.95	197.50 198.05	29.25	25.43	24.15	22.91	21.67	20.43	19.19	26.72	25.95	25.18	24.40	23.61	22.83	24.74	23.48	22.24	21.00	19.77				
427'800 - 428'999	35'650 - 35'749.95	198.06 198.60	29.27	25.46	24.18	22.94	21.71	20.47	19.24	26.74	25.98	25.20	24.43	23.64	22.86	24.77	23.52	22.28	21.04	19.81				
429'000 - 430'199	35'750 - 35'849.95	198.61 199.16	29.29	25.48	24.21	22.97	21.74	20.51	19.28	26.77	26.00	25.23	24.46	23.68	22.89	24.80	23.54	22.31	21.08	19.85				
430'200 - 431'399	35'850 - 35'949.95	199.17 199.71	29.32	25.51	24.24	23.01	21.78	20.55	19.32	26.79	26.03	25.25	24.48	23.70	22.92	24.83	23.58	22.35	21.12	19.89				
431'400 - 432'599	35'950 - 36'049.95	199.72 200.27	29.34	25.54	24.27	23.04	21.81	20.59	19.36	26.81	26.05	25.28	24.51	23.74	22.95	24.86	23.61	22.38	21.15	19.93				
432'600 - 433'799	36'050 - 36'149.95	200.28 200.82	29.36	25.57	24.31	23.07	21.85	20.63	19.40	26.84	26.08	25.31	24.54	23.77	22.98	24.89	23.64	22.41	21.19	19.97				
433'800 - 434'999	36'150 - 36'249.95	200.83 201.38	29.38	25.59	24.34	23.10	21.89	20.67	19.45	26.86	26.10	25.33	24.57	23.80	23.02	24.92	23.67	22.45	21.23	20.01				
435'000 - 436'199	36'250 - 36'349.95	201.39 201.93	29.40	25.62	24.37	23.13	21.92	20.70	19.49	26.88	26.12	25.36	24.60	23.83	23.05	24.95	23.70	22.48	21.27	20.05				
436'200 - 437'399	36'350 - 36'449.95	201.94 202.49	29.43	25.65	24.40	23.17	21.95	20.74	19.53	26.90	26.15	25.39	24.63	23.86	23.08	24.98	23.73	22.51	21.30	20.09				
437'400 - 438'599	36'450 - 36'549.95	202.50 203.05	29.45	25.67	24.43	23.20	21.99	20.78	19.57	26.92	26.17	25.41	24.65	23.89	23.12	25.00	23.76	22.55	21.34	20.13				
438'600 - 439'799	36'550 - 36'649.95	203.06 203.60	29.47	25.70	24.46	23.23	22.02	20.82	19.61	26.94	26.19	25.44	24.68	23.92	23.15	25.03	23.79	22.58	21.37	20.17				
439'800 - 440'999	36'650 - 36'749.95	203.61 204.16	29.49	25.73	24.49	23.26	22.05	20.85	19.65	26.97	26.22	25.47	24.71	23.95	23.18	25.06	23.82	22.61	21.41	20.21				
441'000 - 442'199	36'750 - 36'849.95	204.17 204.71	29.51	25.75	24.52	23.29	22.09	20.89	19.69	26.99	26.24	25.49	24.74	23.98	23.21	25.09	23.85	22.64	21.45	20.25				
442																								

TRANCHES BAREMES IMPOTS A LA SOURCE 2026						TAUX BAREMES IMPOTS A LA SOURCE 2026																
Année fr.	Mois fr.	A l'heure fr.	A0	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H1	H2	H3	H4	H5		
			Seul	Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent						Famille monoparentale							
			%	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %		
455'400 - 456'599	37'950 - 38'049.95	210.83 211.38	29.76	26.06	24.86	23.67	22.48	21.32	20.16	27.24	26.52	25.79	25.06	24.32	23.59	25.42	24.22	23.02	21.86	20.70		
456'600 - 457'799	38'050 - 38'149.95	211.39 211.93	29.79	26.08	24.89	23.70	22.51	21.36	20.20	27.26	26.54	25.82	25.08	24.35	23.61	25.44	24.25	23.06	21.89	20.73		
457'800 - 458'999	38'150 - 38'249.95	211.94 212.49	29.80	26.11	24.92	23.73	22.54	21.39	20.23	27.28	26.56	25.84	25.11	24.38	23.64	25.47	24.28	23.09	21.92	20.77		
459'000 - 460'199	38'250 - 38'349.95	212.50 213.05	29.83	26.13	24.95	23.76	22.58	21.42	20.27	27.30	26.58	25.86	25.14	24.41	23.67	25.49	24.31	23.12	21.96	20.81		
460'200 - 461'399	38'350 - 38'449.95	213.06 213.60	29.84	26.16	24.97	23.79	22.61	21.46	20.31	27.32	26.61	25.89	25.16	24.43	23.70	25.52	24.33	23.15	21.99	20.84		
461'400 - 462'599	38'450 - 38'549.95	213.61 214.16	29.86	26.18	25.00	23.82	22.64	21.49	20.35	27.34	26.63	25.91	25.19	24.46	23.73	25.55	24.36	23.18	22.02	20.88		
462'600 - 463'799	38'550 - 38'649.95	214.17 214.71	29.88	26.20	25.02	23.85	22.67	21.52	20.38	27.36	26.65	25.94	25.22	24.49	23.76	25.57	24.39	23.21	22.05	20.91		
463'800 - 464'999	38'650 - 38'749.95	214.72 215.27	29.90	26.23	25.05	23.88	22.70	21.56	20.42	27.38	26.67	25.96	25.24	24.52	23.79	25.60	24.42	23.25	22.09	20.95		
465'000 - 466'199	38'750 - 38'849.95	215.28 215.82	29.92	26.26	25.08	23.91	22.74	21.59	20.46	27.39	26.69	25.98	25.27	24.54	23.82	25.62	24.45	23.28	22.12	20.98		
466'200 - 467'399	38'850 - 38'949.95	215.83 216.38	29.94	26.28	25.11	23.94	22.77	21.63	20.49	27.41	26.71	26.01	25.29	24.57	23.85	25.65	24.48	23.31	22.15	21.02		
467'400 - 468'599	38'950 - 39'049.95	216.39 216.93	29.96	26.30	25.13	23.97	22.80	21.66	20.53	27.43	26.73	26.03	25.32	24.60	23.88	25.67	24.51	23.34	22.18	21.05		
468'600 - 469'799	39'050 - 39'149.95	216.94 217.49	29.98	26.33	25.16	24.00	22.83	21.69	20.56	27.45	26.76	26.05	25.34	24.62	23.91	25.70	24.53	23.37	22.21	21.08		
469'800 - 470'999	39'150 - 39'249.95	217.50 218.05	30.00	26.35	25.19	24.03	22.87	21.72	20.60	27.47	26.78	26.08	25.37	24.65	23.94	25.72	24.56	23.40	22.25	21.12		
471'000 - 472'199	39'250 - 39'349.95	218.06 218.60	30.02	26.38	25.21	24.06	22.90	21.76	20.64	27.49	26.80	26.10	25.39	24.68	23.96	25.75	24.59	23.43	22.28	21.15		
472'200 - 473'399	39'350 - 39'449.95	218.61 219.16	30.04	26.40	25.24	24.08	22.93	21.79	20.67	27.51	26.82	26.12	25.42	24.71	23.99	25.77	24.62	23.46	22.31	21.19		
473'400 - 474'599	39'450 - 39'549.95	219.17 219.71	30.06	26.42	25.26	24.11	22.96	21.82	20.71	27.53	26.84	26.14	25.44	24.73	24.02	25.80	24.64	23.49	22.34	21.22		
474'600 - 475'799	39'550 - 39'649.95	219.72 220.27	30.07	26.45	25.29	24.14	22.99	21.85	20.74	27.55	26.86	26.17	25.47	24.76	24.05	25.82	24.67	23.52	22.37	21.25		
475'800 - 476'999	39'650 - 39'749.95	220.28 220.82	30.09	26.47	25.31	24.17	23.02	21.89	20.77	27.57	26.88	26.19	25.49	24.78	24.07	25.85	24.70	23.55	22.41	21.29		
477'000 - 478'199	39'750 - 39'849.95	220.83 221.38	30.11	26.49	25.34	24.20	23.05	21.92	20.81	27.58	26.90	26.21	25.51	24.81	24.10	25.87	24.72	23.58	22.44	21.32		
478'200 - 479'399	39'850 - 39'949.95	221.39 221.93	30.13	26.52	25.37	24.23	23.09	21.95	20.84	27.60	26.92	26.23	25.54	24.84	24.13	25.90	24.75	23.61	22.47	21.35		
479'400 - 480'599	39'950 - 40'049.95	221.94 222.49	30.15	26.54	25.39	24.25	23.12	21.98	20.88	27.62	26.94	26.26	25.56	24.86	24.16	25.92	24.78	23.64	22.51	21.39		
480'600 - 481'799	40'050 - 40'149.95	222.50 223.05	30.17	26.56	25.42	24.28	23.15	22.01	20.91	27.64	26.96	26.28	25.59	24.89	24.18	25.95	24.80	23.67	22.54	21.42		
481'800 - 482'999	40'150 - 40'249.95	223.06 223.60	30.19	26.59	25.44	24.31	23.18	22.05	20.95	27.66	26.98	26.30	25.61	24.91	24.21	25.97	24.83	23.70	22.57	21.45		
483'000 - 484'199	40'250 - 40'349.95	223.61 224.16	30.20	26.61	25.47	24.34	23.21	22.08	20.98	27.68	27.00	26.32	25.63	24.94	24.24	25.99	24.86	23.73	22.60	21.48		
484'200 - 485'399	40'350 - 40'449.95	224.17 224.71	30.22	26.63	25.49	24.36	23.24	22.11	21.01	27.70	27.02	26.34	25.66	24.97	24.27	26.02	24.88	23.76	22.63	21.52		
485'400 - 486'599	40'450 - 40'549.95	224.72 225.27	30.24	26.65	25.52	24.39	23.27	22.14	21.04	27.71	27.04	26.36	25.68	24.99	24.29	26.04	24.91	23.79	22.66	21.55		
486'600 - 487'799	40'550 - 40'649.95	225.28 225.82	30.26	26.68	25.54	24.42	23.30	22.18	21.08	27.73	27.06	26.39	25.71	25.02	24.32	26.07	24.94	23.82	22.70	21.58		
487'800 - 488'999	40'650 - 40'749.95	225.83 226.38	30.28	26.70	25.57	24.45	23.33	22.21	21.11	27.75	27.08	26.41	25.73	25.04	24.35	26.09	24.96	23.85	22.73	21.61		
489'000 - 490'199	40'750 - 40'849.95	226.39 226.93	30.30	26.72	25.59	24.47	23.36	22.24	21.14	27.77	27.10	26.43	25.75	25.07	24.38	26.11	24.99	23.87	22.76	21.64		
490'200 - 491'399	40'850 - 40'949.95	226.94 227.49	30.32	26.74	25.62	24.50	23.39	22.28	21.18	27.78	27.12	26.45	25.77	25.09	24.40	26.14	25.02	23.90	22.79	21.68		
491'400 - 492'599	40'950 - 41'049.95	227.50 228.05	30.34	26.76	25.64	24.52	23.42	22.31	21.21	27.80	27.14	26.47	25.80	25.12	24.43	26.16	25.04	23.93	22.82	21.71		
492'600 - 493'799	41'050 - 41'149.95	228.06 228.60	30.36	26.79	25.67	24.55	23.45	22.34	21.24	27.82	27.16	26.49	25.82	25.14	24.46	26.18	25.07	23.96	22.85	21.74		
493'800 - 494'999	41'150 - 41'249.95	228.61 229.16	30.39	26.81	25.69	24.58	23.48	22.37	21.27	27.84	27.18	26.51	25.84	25.17	24.48	26.21	25.09	23.99	22.88	21.78		
495'000 - 496'199	41'250 - 41'349.95	229.17 229.71	30.40	26.83	25.72	24.60	23.50	22.40	21.31	27.85	27.20	26.54	25.87	25.19	24.51	26.23	25.12	24.01	22.91	21.81		
496'200 - 497'399	41'350 - 41'449.95	229.72 230.27	30.43	26.85	25.74	24.63	23.53	22.43	21.34	27.87	27.22	26.55	25.89	25.21	24.53	26.25	25.14	24.04	22.94	21.84		
497'400 - 498'599	41'450 - 41'549.95	230.28 230.82	30.44	26.87	25.76	24.66	23.56	22.46	21.37	27.89	27.24	26.58	25.91	25.24	24.56	26.28	25.17	24.07	22.97	21.88		
498'600 - 499'799	41'550 - 41'649.95	230.83 231.38	30.46	26.89	25.79	24.69	23.59	22.50	21.40	27.91	27.26	26.60	25.93	25.26	24.59	26.30	25.20	24.10	23.0			

TRANCHES BAREMES IMPOTS A LA SOURCE 2026						TAUX BAREMES IMPOTS A LA SOURCE 2026																
Année fr.	Mois fr.	A l'heure fr.	A0	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H1	H2	H3	H4	H5		
			Seul	Marié et le conjoint ne travaille pas						Marié et les 2 conjoints travaillent						Famille monoparentale						
			%	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %		
513'000 - 514'199	42'750 - 42'849.95	237.50 238.05	30.70	27.14	26.07	25.00	23.92	22.86	21.80	28.11	27.47	26.84	26.19	25.54	24.89	26.56	25.49	24.42	23.35	22.29		
514'200 - 515'399	42'850 - 42'949.95	238.06 238.60	30.71	27.16	26.09	25.02	23.95	22.89	21.83	28.12	27.49	26.86	26.22	25.57	24.91	26.58	25.51	24.44	23.38	22.32		
515'400 - 516'599	42'950 - 43'049.95	238.61 239.16	30.73	27.18	26.11	25.04	23.98	22.92	21.86	28.14	27.51	26.88	26.24	25.59	24.94	26.61	25.54	24.47	23.41	22.35		
516'600 - 517'799	43'050 - 43'149.95	239.17 239.71	30.75	27.20	26.14	25.07	24.00	22.95	21.89	28.15	27.53	26.89	26.26	25.61	24.96	26.63	25.56	24.50	23.44	22.38		
517'800 - 518'999	43'150 - 43'249.95	239.72 240.27	30.77	27.22	26.16	25.09	24.03	22.98	21.92	28.17	27.55	26.91	26.28	25.64	24.99	26.65	25.59	24.52	23.46	22.41		
519'000 - 520'199	43'250 - 43'349.95	240.28 240.82	30.79	27.24	26.18	25.12	24.06	23.00	21.95	28.19	27.56	26.93	26.30	25.66	25.01	26.67	25.61	24.55	23.49	22.44		
520'200 - 521'399	43'350 - 43'449.95	240.83 241.38	30.80	27.26	26.20	25.14	24.08	23.03	21.98	28.20	27.58	26.95	26.32	25.68	25.04	26.69	25.63	24.57	23.52	22.47		
521'400 - 522'599	43'450 - 43'549.95	241.39 241.93	30.82	27.28	26.22	25.17	24.11	23.06	22.02	28.22	27.60	26.97	26.34	25.70	25.06	26.71	25.66	24.60	23.54	22.50		
522'600 - 523'799	43'550 - 43'649.95	241.94 242.49	30.84	27.30	26.24	25.19	24.14	23.09	22.05	28.23	27.61	26.99	26.36	25.72	25.08	26.73	25.68	24.62	23.57	22.53		
523'800 - 524'999	43'650 - 43'749.95	242.50 243.05	30.86	27.32	26.27	25.22	24.16	23.12	22.08	28.25	27.63	27.01	26.38	25.75	25.11	26.75	25.70	24.65	23.60	22.56		
525'000 - 526'199	43'750 - 43'849.95	243.06 243.60	30.88	27.34	26.29	25.24	24.19	23.15	22.11	28.27	27.65	27.03	26.40	25.77	25.13	26.77	25.73	24.68	23.63	22.59		
526'200 - 527'399	43'850 - 43'949.95	243.61 244.16	30.89	27.36	26.31	25.26	24.22	23.17	22.14	28.28	27.67	27.05	26.42	25.79	25.15	26.79	25.75	24.70	23.65	22.62		
527'400 - 528'599	43'950 - 44'049.95	244.17 244.71	30.91	27.38	26.33	25.29	24.24	23.20	22.17	28.30	27.68	27.06	26.44	25.81	25.18	26.81	25.77	24.73	23.68	22.65		
528'600 - 529'799	44'050 - 44'149.95	244.72 245.27	30.93	27.39	26.35	25.31	24.27	23.23	22.20	28.31	27.70	27.08	26.46	25.83	25.20	26.83	25.79	24.75	23.71	22.67		
529'800 - 530'999	44'150 - 44'249.95	245.28 245.82	30.95	27.41	26.37	25.34	24.30	23.26	22.23	28.33	27.72	27.10	26.48	25.86	25.22	26.85	25.82	24.78	23.74	22.70		
531'000 - 532'199	44'250 - 44'349.95	245.83 246.38	30.97	27.43	26.40	25.36	24.32	23.29	22.26	28.34	27.73	27.12	26.50	25.88	25.25	26.88	25.84	24.80	23.76	22.73		
532'200 - 533'399	44'350 - 44'449.95	246.39 246.93	30.98	27.45	26.42	25.38	24.35	23.31	22.29	28.36	27.75	27.14	26.52	25.90	25.27	26.89	25.86	24.83	23.79	22.76		
533'400 - 534'599	44'450 - 44'549.95	246.94 247.49	31.00	27.47	26.44	25.41	24.37	23.34	22.32	28.37	27.77	27.16	26.54	25.92	25.29	26.91	25.88	24.85	23.82	22.79		
534'600 - 535'799	44'550 - 44'649.95	247.50 248.05	31.02	27.49	26.46	25.43	24.40	23.37	22.35	28.39	27.78	27.17	26.56	25.94	25.32	26.93	25.90	24.87	23.84	22.82		
535'800 - 536'999	44'650 - 44'749.95	248.06 248.60	31.03	27.51	26.48	25.45	24.42	23.40	22.38	28.40	27.80	27.19	26.58	25.96	25.34	26.95	25.93	24.90	23.87	22.85		
537'000 - 538'199	44'750 - 44'849.95	248.61 249.16	31.05	27.52	26.50	25.47	24.45	23.42	22.40	28.42	27.82	27.21	26.60	25.98	25.36	26.97	25.95	24.92	23.90	22.87		
538'200 - 539'399	44'850 - 44'949.95	249.17 249.71	31.07	27.54	26.52	25.50	24.47	23.45	22.43	28.43	27.83	27.23	26.62	26.00	25.38	26.99	25.97	24.95	23.92	22.90		
539'400 - 540'599	44'950 - 45'049.95	249.72 250.27	31.09	27.56	26.54	25.52	24.50	23.48	22.46	28.45	27.85	27.25	26.64	26.02	25.40	27.01	25.99	24.97	23.95	22.93		
540'600 - 541'799	45'050 - 45'149.95	250.28 250.82	31.10	27.58	26.56	25.54	24.52	23.51	22.49	28.46	27.87	27.26	26.66	26.05	25.43	27.03	26.01	24.99	23.98	22.96		
541'800 - 542'999	45'150 - 45'249.95	250.83 251.38	31.12	27.60	26.58	25.57	24.55	23.53	22.52	28.48	27.88	27.28	26.68	26.06	25.45	27.05	26.04	25.02	24.00	22.99		
543'000 - 544'199	45'250 - 45'349.95	251.39 251.93	31.13	27.61	26.60	25.59	24.57	23.56	22.55	28.49	27.90	27.30	26.70	26.09	25.47	27.07	26.06	25.04	24.03	23.01		
544'200 - 545'399	45'350 - 45'449.95	251.94 252.49	31.15	27.63	26.62	25.61	24.60	23.59	22.58	28.51	27.92	27.32	26.72	26.11	25.49	27.09	26.08	25.07	24.05	23.04		
545'400 - 546'599	45'450 - 45'549.95	252.50 253.05	31.17	27.65	26.64	25.63	24.62	23.61	22.61	28.52	27.93	27.33	26.73	26.13	25.52	27.11	26.10	25.09	24.08	23.07		
546'600 - 547'799	45'550 - 45'649.95	253.06 253.60	31.18	27.67	26.66	25.65	24.65	23.64	22.63	28.54	27.95	27.35	26.75	26.15	25.54	27.13	26.12	25.11	24.10	23.10		
547'800 - 548'999	45'650 - 45'749.95	253.61 254.16	31.20	27.69	26.68	25.68	24.67	23.67	22.66	28.55	27.96	27.37	26.77	26.17	25.56	27.15	26.14	25.14	24.13	23.13		
549'000 - 550'199	45'750 - 45'849.95	254.17 254.71	31.22	27.70	26.70	25.70	24.69	23.69	22.69	28.57	27.98	27.39	26.79	26.19	25.58	27.16	26.16	25.16	24.16	23.15		
550'200 - 551'399	45'850 - 45'949.95	254.72 255.27	31.23	27.72	26.72	25.72	24.72	23.72	22.72	28.58	27.99	27.40	26.81	26.21	25.60	27.18	26.18	25.18	24.18	23.18		
551'400 - 552'599	45'950 - 46'049.95	255.28 255.82	31.25	27.74	26.74	25.74	24.74	23.74	22.75	28.59	28.01	27.42	26.83	26.23	25.62	27.20	26.20	25.20	24.21	23.21		
552'600 - 553'799	46'050 - 46'149.95	255.83 256.38	31.27	27.76	26.76	25.76	24.77	23.77	22.77	28.61	28.03	27.44	26.85	26.25	25.65	27.22	26.22	25.23	24.23	23.23		
553'800 - 554'999	46'150 - 46'249.95	256.39 256.93	31.28	27.77	26.78	25.79	24.79	23.80	22.80	28.62	28.04	27.45	26.86	26.27	25.67	27.24	26.25	25.25	24.26	23.26		
555'000 - 556'199	46'250 - 46'349.95	256.94 257.49	31.30	27.79	26.80	25.81	24.81	23.82	22.83	28.64	28.06	27.47	26.88	26.29	25.69	27.26	26.26	25.27	24.28	23.29		
556'200 - 557'399	46'350 - 46'449.95	257.50 258.05	31.31	27.81	26.82	25.83	24.84	23.85	22.86	28.65	28.07	27.49	26.90	26.31	25.71	27.28	26.29	25.30	24.31	23.32		
557'400 - 558'599																						

TRANCHES BAREMES IMPOTS A LA SOURCE 2026					TAUX BAREMES IMPOTS A LA SOURCE 2026																
Année fr.	Mois fr.	A l'heure fr.	A0	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H1	H2	H3	H4	H5	
			Seul	Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent					Famille monoparentale							
			%	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	
570'600 - 571'799	47'550 - 47'649.95	264.17 264.71	31.50	28.01	27.04	26.08	25.11	24.15	23.18	28.81	28.25	27.68	27.11	26.53	25.95	27.49	26.52	25.56	24.59	23.63	
571'800 - 572'999	47'650 - 47'749.95	264.72 265.27	31.51	28.02	27.06	26.10	25.13	24.17	23.21	28.83	28.27	27.70	27.13	26.55	25.97	27.51	26.54	25.58	24.62	23.65	
573'000 - 574'199	47'750 - 47'849.95	265.28 265.82	31.53	28.04	27.08	26.12	25.16	24.20	23.24	28.84	28.28	27.72	27.15	26.57	26.00	27.52	26.56	25.60	24.64	23.68	
574'200 - 575'399	47'850 - 47'949.95	265.83 266.38	31.54	28.06	27.10	26.14	25.18	24.22	23.26	28.85	28.29	27.73	27.16	26.59	26.01	27.54	26.58	25.62	24.66	23.70	
575'400 - 576'599	47'950 - 48'049.95	266.39 266.93	31.56	28.07	27.12	26.16	25.20	24.24	23.29	28.87	28.31	27.75	27.18	26.61	26.03	27.56	26.60	25.64	24.69	23.73	
576'600 - 577'799	48'050 - 48'149.95	266.94 267.49	31.58	28.09	27.13	26.18	25.22	24.27	23.31	28.88	28.32	27.76	27.20	26.63	26.05	27.58	26.62	25.67	24.71	23.76	
577'800 - 578'999	48'150 - 48'249.95	267.50 268.05	31.59	28.10	27.15	26.20	25.24	24.29	23.34	28.89	28.34	27.78	27.21	26.65	26.07	27.59	26.64	25.69	24.73	23.78	
579'000 - 580'199	48'250 - 48'349.95	268.06 268.60	31.60	28.12	27.17	26.22	25.27	24.32	23.37	28.91	28.35	27.79	27.23	26.66	26.09	27.61	26.66	25.71	24.76	23.80	
580'200 - 582'599	48'350 - 48'549.95	268.61 269.71	31.63	28.14	27.20	26.25	25.30	24.35	23.40	28.93	28.37	27.82	27.26	26.69	26.12	27.63	26.69	25.74	24.79	23.84	
582'600 - 584'999	48'550 - 48'749.95	269.72 270.82	31.66	28.17	27.23	26.29	25.34	24.40	23.45	28.95	28.40	27.85	27.29	26.73	26.16	27.67	26.72	25.78	24.83	23.89	
585'000 - 587'399	48'750 - 48'949.95	270.83 271.93	31.68	28.21	27.27	26.33	25.38	24.44	23.50	28.98	28.43	27.88	27.32	26.76	26.20	27.70	26.76	25.82	24.88	23.94	
587'400 - 589'799	48'950 - 49'149.95	271.94 273.05	31.71	28.24	27.30	26.36	25.43	24.49	23.55	29.01	28.46	27.91	27.36	26.80	26.24	27.73	26.80	25.86	24.92	23.99	
589'800 - 592'199	49'150 - 49'349.95	273.06 274.16	31.74	28.27	27.33	26.40	25.47	24.54	23.60	29.03	28.49	27.94	27.39	26.83	26.27	27.76	26.83	25.90	24.97	24.03	
592'200 - 594'599	49'350 - 49'549.95	274.17 275.27	31.77	28.30	27.37	26.44	25.51	24.58	23.65	29.06	28.51	27.97	27.42	26.87	26.31	27.80	26.87	25.94	25.01	24.08	
594'600 - 596'999	49'550 - 49'749.95	275.28 276.38	31.80	28.33	27.40	26.48	25.55	24.63	23.70	29.08	28.54	28.00	27.45	26.90	26.35	27.83	26.90	25.98	25.05	24.13	
597'000 - 599'399	49'750 - 49'949.95	276.39 277.49	31.82	28.36	27.44	26.51	25.59	24.67	23.75	29.11	28.57	28.03	27.48	26.94	26.38	27.86	26.94	26.02	25.10	24.18	
599'400 - 601'799	49'950 - 50'149.95	277.50 278.60	31.85	28.39	27.47	26.55	25.63	24.72	23.80	29.14	28.60	28.06	27.52	26.97	26.42	27.89	26.97	26.06	25.14	24.22	
601'800 - 604'199	50'150 - 50'349.95	278.61 279.71	31.88	28.42	27.50	26.59	25.67	24.76	23.84	29.16	28.62	28.09	27.55	27.00	26.46	27.92	27.01	26.10	25.18	24.27	
604'200 - 606'599	50'350 - 50'549.95	279.72 280.82	31.90	28.44	27.53	26.62	25.71	24.80	23.89	29.19	28.65	28.11	27.58	27.04	26.49	27.95	27.04	26.13	25.22	24.31	
606'600 - 608'999	50'550 - 50'749.95	280.83 281.93	31.93	28.47	27.57	26.66	25.75	24.84	23.94	29.21	28.68	28.14	27.61	27.07	26.53	27.98	27.08	26.17	25.26	24.36	
609'000 - 611'399	50'750 - 50'949.95	281.94 283.05	31.96	28.50	27.60	26.70	25.79	24.89	23.99	29.24	28.70	28.17	27.64	27.10	26.56	28.02	27.11	26.21	25.31	24.40	
611'400 - 613'799	50'950 - 51'149.95	283.06 284.16	31.99	28.53	27.63	26.73	25.83	24.93	24.03	29.26	28.73	28.20	27.67	27.14	26.60	28.05	27.15	26.25	25.35	24.45	
613'800 - 616'199	51'150 - 51'349.95	284.17 285.27	32.01	28.56	27.66	26.77	25.87	24.97	24.08	29.29	28.76	28.23	27.70	27.17	26.63	28.08	27.18	26.28	25.39	24.49	
616'200 - 618'599	51'350 - 51'549.95	285.28 286.38	32.04	28.59	27.69	26.80	25.91	25.01	24.12	29.31	28.78	28.26	27.73	27.20	26.67	28.11	27.21	26.32	25.43	24.53	
618'600 - 620'999	51'550 - 51'749.95	286.39 287.49	32.06	28.61	27.72	26.83	25.95	25.06	24.17	29.33	28.81	28.28	27.76	27.23	26.70	28.13	27.25	26.36	25.47	24.58	
621'000 - 623'399	51'750 - 51'949.95	287.50 288.60	32.09	28.64	27.75	26.87	25.98	25.10	24.21	29.36	28.84	28.31	27.79	27.26	26.74	28.16	27.28	26.39	25.51	24.62	
623'400 - 625'799	51'950 - 52'149.95	288.61 289.71	32.11	28.67	27.79	26.90	26.02	25.14	24.26	29.38	28.86	28.34	27.82	27.30	26.77	28.19	27.31	26.43	25.55	24.66	
625'800 - 628'199	52'150 - 52'349.95	289.72 290.82	32.14	28.70	27.82	26.94	26.06	25.18	24.30	29.41	28.89	28.37	27.85	27.33	26.80	28.22	27.34	26.47	25.59	24.71	
628'200 - 630'599	52'350 - 52'549.95	290.83 291.93	32.16	28.72	27.85	26.97	26.10	25.22	24.34	29.44	28.91	28.40	27.88	27.36	26.84	28.25	27.38	26.50	25.62	24.75	
630'600 - 632'999	52'550 - 52'749.95	291.94 293.05	32.19	28.75	27.88	27.00	26.13	25.26	24.39	29.46	28.94	28.42	27.91	27.39	26.87	28.28	27.41	26.53	25.66	24.79	
633'000 - 635'399	52'750 - 52'949.95	293.06 294.16	32.21	28.78	27.91	27.04	26.17	25.30	24.43	29.49	28.96	28.45	27.93	27.42	26.90	28.31	27.44	26.57	25.70	24.83	
635'400 - 637'799	52'950 - 53'149.95	294.17 295.27	32.24	28.80	27.94	27.07	26.20	25.34	24.47	29.52	28.99	28.48	27.96	27.45	26.94	28.34	27.47	26.60	25.74	24.87	
637'800 - 640'199	53'150 - 53'349.95	295.28 296.38	32.26	28.83	27.97	27.10	26.24	25.38	24.52	29.54	29.01	28.50	27.99	27.48	26.97	28.36	27.50	26.64	25.78	24.91	
640'200 - 642'599	53'350 - 53'549.95	296.39 297.49	32.29	28.85	27.99	27.14	26.28	25.42	24.56	29.57	29.04	28.53	28.02	27.51	27.00	28.39	27.53	26.67	25.81	24.95	
642'600 - 644'999	53'550 - 53'749.95	297.50 298.60	32.31	28.88	28.02	27.17	26.31	25.46	24.60	29.60	29.06	28.56	28.05	27.54	27.03	28.42	27.56	26.71	25.85	24.99	
645'000 - 647'399	53'750 - 53'949.95	298.61 299.71	32.33	28.90	28.05	27.20	26.35	25.49	24.64	29.63	29.09	28.58	28.08	27.57	27.06	28.45	27.59	26.74	25.89	25.03	
647'400 - 649'799	53'950 - 54'149.95	299.72 300.82	32.36	28.93	28.08	27.23	26.38	25.53	24.68	29.65	29.12	28.61	28.10	27.60	27.09	28.47	27.62	26.77	2		

TRANCHES BAREMES IMPOTS A LA SOURCE 2026						TAUX BAREMES IMPOTS A LA SOURCE 2026																
Année fr.	Mois fr.	A l'heure fr.	A0	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H1	H2	H3	H4	H5		
			Seul	Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent						Famille monoparentale							
			%	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %		
676'200 - 678'599	56'350 - 56'549.95	313.06 314.16	32.62	29.23	28.41	27.59	26.78	25.96	25.15	29.95	29.45	28.94	28.43	27.94	27.46	28.79	27.97	27.15	26.34	25.53		
678'600 - 680'999	56'550 - 56'749.95	314.17 315.27	32.65	29.26	28.44	27.62	26.81	26.00	25.19	29.98	29.47	28.97	28.46	27.97	27.49	28.81	28.00	27.18	26.37	25.56		
681'000 - 683'399	56'750 - 56'949.95	315.28 316.38	32.67	29.28	28.46	27.65	26.84	26.03	25.22	30.00	29.50	28.99	28.49	28.00	27.51	28.84	28.02	27.21	26.41	25.60		
683'400 - 685'799	56'950 - 57'149.95	316.39 317.49	32.69	29.30	28.49	27.68	26.87	26.07	25.26	30.02	29.52	29.02	28.52	28.03	27.54	28.87	28.05	27.25	26.44	25.64		
685'800 - 688'199	57'150 - 57'349.95	317.50 318.60	32.71	29.33	28.52	27.71	26.90	26.10	25.30	30.05	29.55	29.05	28.55	28.05	27.57	28.89	28.08	27.27	26.47	25.67		
688'200 - 690'599	57'350 - 57'549.95	318.61 319.71	32.73	29.35	28.54	27.74	26.93	26.13	25.34	30.07	29.58	29.08	28.58	28.08	27.60	28.92	28.11	27.30	26.50	25.70		
690'600 - 692'999	57'550 - 57'749.95	319.72 320.82	32.75	29.37	28.57	27.76	26.96	26.17	25.37	30.10	29.60	29.10	28.60	28.11	27.63	28.94	28.14	27.33	26.54	25.74		
693'000 - 695'399	57'750 - 57'949.95	320.83 321.93	32.77	29.40	28.59	27.79	26.99	26.20	25.41	30.12	29.63	29.13	28.63	28.13	27.66	28.96	28.16	27.36	26.57	25.77		
695'400 - 697'799	57'950 - 58'149.95	321.94 323.05	32.79	29.43	28.62	27.82	27.02	26.23	25.44	30.14	29.65	29.16	28.66	28.16	27.69	28.99	28.19	27.39	26.60	25.81		
697'800 - 700'199	58'150 - 58'349.95	323.06 324.16	32.81	29.46	28.65	27.85	27.06	26.27	25.48	30.16	29.68	29.18	28.69	28.19	27.72	29.01	28.22	27.42	26.63	25.84		
700'200 - 702'599	58'350 - 58'549.95	324.17 325.27	32.83	29.48	28.67	27.88	27.09	26.30	25.51	30.19	29.70	29.21	28.72	28.22	27.74	29.04	28.24	27.45	26.66	25.88		
702'600 - 704'999	58'550 - 58'749.95	325.28 326.38	32.85	29.51	28.70	27.91	27.11	26.33	25.55	30.21	29.73	29.24	28.75	28.25	27.77	29.07	28.27	27.48	26.69	25.91		
705'000 - 707'399	58'750 - 58'949.95	326.39 327.49	32.87	29.54	28.72	27.93	27.14	26.36	25.58	30.23	29.75	29.26	28.77	28.28	27.80	29.09	28.30	27.51	26.72	25.94		
707'400 - 709'799	58'950 - 59'149.95	327.50 328.60	32.89	29.56	28.75	27.96	27.17	26.39	25.62	30.25	29.77	29.29	28.80	28.31	27.83	29.12	28.32	27.54	26.75	25.98		
709'800 - 712'199	59'150 - 59'349.95	328.61 329.71	32.91	29.59	28.77	27.99	27.20	26.43	25.65	30.28	29.80	29.31	28.83	28.34	27.85	29.15	28.35	27.57	26.78	26.01		
712'200 - 714'599	59'350 - 59'549.95	329.72 330.82	32.93	29.61	28.80	28.01	27.23	26.46	25.68	30.30	29.82	29.34	28.86	28.37	27.88	29.18	28.37	27.59	26.81	26.04		
714'600 - 716'999	59'550 - 59'749.95	330.83 331.93	32.95	29.64	28.83	28.04	27.26	26.49	25.72	30.32	29.84	29.36	28.88	28.40	27.91	29.21	28.40	27.62	26.85	26.08		
717'000 - 719'399	59'750 - 59'949.95	331.94 333.05	32.97	29.67	28.86	28.07	27.29	26.52	25.75	30.34	29.87	29.39	28.91	28.43	27.94	29.23	28.43	27.65	26.88	26.11		
719'400 - 721'799	59'950 - 60'149.95	333.06 334.16	32.99	29.69	28.89	28.10	27.32	26.55	25.79	30.36	29.89	29.42	28.94	28.46	27.97	29.26	28.46	27.68	26.91	26.14		
721'800 - 724'199	60'150 - 60'349.95	334.17 335.27	33.01	29.72	28.92	28.12	27.35	26.58	25.82	30.38	29.91	29.44	28.96	28.49	28.00	29.28	28.49	27.71	26.94	26.17		
724'200 - 726'599	60'350 - 60'549.95	335.28 336.38	33.02	29.74	28.94	28.15	27.38	26.61	25.85	30.41	29.94	29.47	28.99	28.51	28.03	29.31	28.51	27.73	26.97	26.20		
726'600 - 728'999	60'550 - 60'749.95	336.39 337.49	33.04	29.76	28.97	28.18	27.41	26.64	25.88	30.43	29.96	29.49	29.02	28.54	28.06	29.34	28.54	27.76	27.00	26.23		
729'000 - 731'399	60'750 - 60'949.95	337.50 338.60	33.06	29.79	29.00	28.21	27.44	26.68	25.92	30.45	29.98	29.51	29.04	28.57	28.09	29.36	28.57	27.79	27.03	26.27		
731'400 - 733'799	60'950 - 61'149.95	338.61 339.71	33.08	29.82	29.03	28.24	27.47	26.71	25.95	30.47	30.00	29.54	29.07	28.60	28.12	29.39	28.60	27.82	27.06	26.30		
733'800 - 736'199	61'150 - 61'349.95	339.72 340.82	33.10	29.84	29.05	28.27	27.49	26.74	25.98	30.49	30.03	29.56	29.10	28.62	28.15	29.42	28.63	27.84	27.09	26.33		
736'200 - 738'599	61'350 - 61'549.95	340.83 341.93	33.12	29.86	29.08	28.29	27.52	26.77	26.01	30.51	30.05	29.59	29.12	28.65	28.18	29.44	28.66	27.87	27.12	26.36		
738'600 - 740'999	61'550 - 61'749.95	341.94 343.05	33.14	29.89	29.11	28.32	27.55	26.80	26.04	30.53	30.07	29.61	29.15	28.68	28.21	29.47	28.68	27.90	27.14	26.39		
741'000 - 743'399	61'750 - 61'949.95	343.06 344.16	33.15	29.91	29.13	28.35	27.58	26.83	26.08	30.55	30.09	29.63	29.17	28.71	28.24	29.49	28.71	27.93	27.17	26.42		
743'400 - 745'799	61'950 - 62'149.95	344.17 345.27	33.17	29.94	29.16	28.38	27.61	26.86	26.11	30.57	30.12	29.66	29.20	28.73	28.27	29.52	28.74	27.96	27.20	26.45		
745'800 - 748'199	62'150 - 62'349.95	345.28 346.38	33.19	29.96	29.18	28.41	27.64	26.89	26.14	30.59	30.14	29.68	29.22	28.76	28.29	29.54	28.77	27.99	27.23	26.49		
748'200 - 750'599	62'350 - 62'549.95	346.39 347.49	33.21	29.98	29.21	28.44	27.67	26.92	26.17	30.61	30.16	29.70	29.25	28.79	28.32	29.57	28.79	28.02	27.26	26.52		
750'600 - 752'999	62'550 - 62'749.95	347.50 348.60	33.22	30.00	29.24	28.47	27.70	26.94	26.20	30.63	30.18	29.73	29.27	28.81	28.35	29.59	28.82	28.05	27.29	26.55		
753'000 - 755'399	62'750 - 62'949.95	348.61 349.71	33.24	30.03	29.26	28.49	27.73	26.97	26.23	30.65	30.20	29.75	29.30	28.84	28.38	29.62	28.85	28.08	27.32	26.58		
755'400 - 757'799	62'950 - 63'149.95	349.72 350.82	33.26	30.05	29.29	28.52	27.76	27.00	26.27	30.67	30.22	29.77	29.32	28.86	28.41	29.64	28.87	28.11	27.35	26.61		
757'800 - 760'199	63'150 - 63'349.95	350.83 351.93	33.28	30.07	29.31	28.55	27.79	27.03	26.30	30.69	30.24	29.80	29.34	28.89	28.43	29.66	28.90	28.14	27.38	26.64		
760'200 - 762'599	63'350 - 63'549.95	351.94 353.05	33.30	30.10	29.34	28.58	27.82	27.06	26.33	30.71	30.26	29.82	29.37	28.92	28.46	29.69	28.93	28.17	27.41	26.67		
762'600 - 764'999	63'550 - 63'749.95	353.06 354.16	33.32	30.12	29.36	28.61	27.85	27.09	26.36	30.73	30.29	29.84	29.39	28.94	28.49	29.71	28.95	28.20	27.4			

TRANCHES BAREMES IMPOTS A LA SOURCE 2026						TAUX BAREMES IMPOTS A LA SOURCE 2026																		
Année fr.	Mois fr.	A l'heure fr.	A0	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H1	H2	H3	H4	H5				
			Seul	Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent						Famille monoparentale									
			%	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %				
791'400 - 793'799	65'950 - 66'149.95	366.39 367.49	33.54	30.38	29.65	28.92	28.19	27.46	26.73	30.95	30.53	30.10	29.67	29.24	28.80	29.99	29.26	28.53	27.80	27.07				
793'800 - 796'199	66'150 - 66'349.95	367.50 368.60	33.55	30.40	29.67	28.95	28.22	27.49	26.76	30.97	30.55	30.12	29.69	29.26	28.83	30.01	29.28	28.55	27.83	27.10				
796'200 - 798'599	66'350 - 66'549.95	368.61 369.71	33.57	30.42	29.70	28.97	28.24	27.52	26.79	30.99	30.57	30.14	29.71	29.28	28.85	30.03	29.30	28.58	27.85	27.13				
798'600 - 800'999	66'550 - 66'749.95	369.72 370.82	33.59	30.44	29.72	28.99	28.27	27.55	26.83	31.01	30.58	30.16	29.74	29.31	28.88	30.05	29.33	28.61	27.88	27.16				
801'000 - 803'399	66'750 - 66'949.95	370.83 371.93	33.60	30.46	29.74	29.02	28.30	27.58	26.86	31.02	30.60	30.18	29.76	29.33	28.90	30.07	29.35	28.63	27.91	27.19				
803'400 - 805'799	66'950 - 67'149.95	371.94 373.05	33.62	30.48	29.76	29.05	28.33	27.61	26.89	31.04	30.62	30.20	29.78	29.35	28.92	30.10	29.38	28.66	27.94	27.22				
805'800 - 808'199	67'150 - 67'349.95	373.06 374.16	33.64	30.50	29.79	29.07	28.35	27.64	26.92	31.06	30.64	30.22	29.80	29.38	28.95	30.12	29.40	28.68	27.97	27.25				
808'200 - 810'599	67'350 - 67'549.95	374.17 375.27	33.66	30.52	29.81	29.09	28.38	27.66	26.95	31.08	30.66	30.24	29.82	29.40	28.97	30.14	29.42	28.71	27.99	27.28				
810'600 - 812'999	67'550 - 67'749.95	375.28 376.38	33.67	30.54	29.83	29.12	28.41	27.69	26.98	31.09	30.68	30.26	29.84	29.42	29.00	30.16	29.45	28.73	28.02	27.31				
813'000 - 815'399	67'750 - 67'949.95	376.39 377.49	33.69	30.56	29.85	29.14	28.43	27.72	27.01	31.11	30.70	30.28	29.86	29.44	29.02	30.18	29.47	28.76	28.05	27.34				
815'400 - 817'799	67'950 - 68'149.95	377.50 378.60	33.70	30.58	29.87	29.16	28.46	27.75	27.04	31.13	30.72	30.30	29.88	29.47	29.05	30.20	29.49	28.78	28.08	27.37				
817'800 - 820'199	68'150 - 68'349.95	378.61 379.71	33.72	30.60	29.90	29.19	28.48	27.78	27.07	31.14	30.73	30.32	29.91	29.49	29.07	30.22	29.52	28.81	28.10	27.40				
820'200 - 822'599	68'350 - 68'549.95	379.72 380.82	33.74	30.62	29.92	29.21	28.51	27.81	27.10	31.16	30.75	30.34	29.93	29.51	29.09	30.24	29.54	28.83	28.13	27.43				
822'600 - 824'999	68'550 - 68'749.95	380.83 381.93	33.75	30.64	29.94	29.24	28.53	27.83	27.13	31.18	30.77	30.36	29.95	29.53	29.12	30.26	29.56	28.86	28.16	27.45				
825'000 - 827'399	68'750 - 68'949.95	381.94 383.05	33.77	30.66	29.96	29.26	28.56	27.86	27.16	31.20	30.79	30.38	29.97	29.56	29.14	30.28	29.58	28.88	28.18	27.48				
827'400 - 829'799	68'950 - 69'149.95	383.06 384.16	33.79	30.68	29.98	29.28	28.58	27.89	27.19	31.21	30.81	30.40	29.99	29.58	29.16	30.30	29.60	28.91	28.21	27.51				
829'800 - 832'199	69'150 - 69'349.95	384.17 385.27	33.80	30.70	30.00	29.31	28.61	27.91	27.22	31.23	30.82	30.42	30.01	29.60	29.19	30.32	29.63	28.93	28.24	27.54				
832'200 - 834'599	69'350 - 69'549.95	385.28 386.38	33.82	30.72	30.02	29.33	28.64	27.94	27.25	31.24	30.84	30.44	30.03	29.62	29.21	30.34	29.65	28.96	28.26	27.57				
834'600 - 836'999	69'550 - 69'749.95	386.39 387.49	33.83	30.74	30.04	29.35	28.66	27.97	27.28	31.26	30.86	30.45	30.05	29.64	29.23	30.36	29.67	28.98	28.29	27.60				
837'000 - 839'399	69'750 - 69'949.95	387.50 388.60	33.85	30.75	30.06	29.37	28.68	27.99	27.31	31.28	30.88	30.47	30.07	29.66	29.25	30.38	29.69	29.00	28.31	27.62				
839'400 - 841'799	69'950 - 70'149.95	388.61 389.71	33.86	30.77	30.08	29.40	28.71	28.02	27.33	31.29	30.89	30.49	30.09	29.68	29.28	30.40	29.71	29.03	28.34	27.65				
841'800 - 844'199	70'150 - 70'349.95	389.72 390.82	33.88	30.79	30.11	29.42	28.73	28.05	27.36	31.31	30.91	30.51	30.11	29.71	29.30	30.42	29.74	29.05	28.36	27.68				
844'200 - 846'599	70'350 - 70'549.95	390.83 391.93	33.90	30.81	30.13	29.44	28.76	28.07	27.39	31.33	30.93	30.53	30.13	29.73	29.32	30.44	29.76	29.07	28.39	27.70				
846'600 - 848'999	70'550 - 70'749.95	391.94 393.05	33.91	30.83	30.15	29.46	28.78	28.10	27.42	31.34	30.95	30.55	30.15	29.75	29.34	30.46	29.78	29.10	28.42	27.73				
849'000 - 851'399	70'750 - 70'949.95	393.06 394.16	33.93	30.85	30.17	29.49	28.81	28.13	27.45	31.36	30.96	30.57	30.17	29.77	29.36	30.48	29.80	29.12	28.44	27.76				
851'400 - 853'799	70'950 - 71'149.95	394.17 395.27	33.94	30.86	30.19	29.51	28.83	28.15	27.47	31.37	30.98	30.58	30.19	29.79	29.39	30.50	29.82	29.14	28.46	27.79				
853'800 - 856'199	71'150 - 71'349.95	395.28 396.38	33.96	30.88	30.21	29.53	28.85	28.18	27.50	31.39	31.00	30.60	30.21	29.81	29.41	30.52	29.84	29.17	28.49	27.81				
856'200 - 858'599	71'350 - 71'549.95	396.39 397.49	33.97	30.90	30.23	29.55	28.88	28.20	27.53	31.40	31.01	30.62	30.23	29.83	29.43	30.54	29.86	29.19	28.51	27.84				
858'600 - 860'999	71'550 - 71'749.95	397.50 398.60	33.99	30.92	30.24	29.57	28.90	28.23	27.55	31.42	31.03	30.64	30.24	29.85	29.45	30.56	29.88	29.21	28.54	27.87				
861'000 - 863'399	71'750 - 71'949.95	398.61 399.71	34.00	30.93	30.26	29.59	28.92	28.25	27.58	31.43	31.05	30.66	30.26	29.87	29.47	30.57	29.90	29.23	28.56	27.89				
863'400 - 865'799	71'950 - 72'149.95	399.72 400.82	34.02	30.95	30.28	29.62	28.95	28.28	27.61	31.45	31.06	30.67	30.28	29.89	29.49	30.59	29.92	29.26	28.59	27.92				
865'800 - 868'199	72'150 - 72'349.95	400.83 401.93	34.03	30.97	30.30	29.64	28.97	28.30	27.64	31.46	31.08	30.69	30.30	29.91	29.51	30.61	29.94	29.28	28.61	27.94				
868'200 - 870'599	72'350 - 72'549.95	401.94 403.05	34.04	30.99	30.32	29.66	28.99	28.33	27.66	31.48	31.10	30.71	30.32	29.93	29.54	30.63	29.96	29.30	28.63	27.97				
870'600 - 872'999	72'550 - 72'749.95	403.06 404.16	34.06	31.01	30.34	29.68	29.02	28.35	27.69	31.50	31.11	30.73	30.34	29.95	29.56	30.65	29.98	29.32	28.66	28.00				
873'000 - 875'399	72'750 - 72'949.95	404.17 405.27	34.07	31.02	30.36	29.70	29.04	28.38	27.71	31.51	31.13	30.74	30.36	29.97	29.58	30.67	30.00	29.34	28.68	28.02				
875'400 - 877'799	72'950 - 73'149.95	405.28 406.38	34.09	31.04	30.38	29.72	29.06	28.40	27.74	31.53	31.14	30.76	30.37	29.99	29.60	30.68	30.02	29.36	28.71	28.05				
877'800 - 880'199	73'150 - 73'349.95	406.39 407.49	34.10	31.06	30.40	29.74	29.08	28.43	27.77	31.54	31.16	30.78	30.39	30.01	29.62	30.70	30.05	29.39	28.73	2				

TRANCHES BAREMES IMPOTS A LA SOURCE 2026						TAUX BAREMES IMPOTS A LA SOURCE 2026																
Année fr.	Mois fr.	A l'heure fr.	A0	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H1	H2	H3	H4	H5		
			Seul	Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent					Famille monoparentale								
			%	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %		
906'600 - 908'999	75'550 - 75'749.95	419.72 420.82	34.27	31.26	30.62	29.98	29.34	28.71	28.07	31.73	31.35	30.98	30.61	30.24	29.86	30.91	30.28	29.64	29.00	28.37		
909'000 - 911'399	75'750 - 75'949.95	420.83 421.93	34.29	31.28	30.64	30.01	29.37	28.74	28.10	31.75	31.37	31.00	30.63	30.26	29.89	30.94	30.30	29.67	29.03	28.40		
911'400 - 913'799	75'950 - 76'149.95	421.94 423.05	34.31	31.30	30.67	30.03	29.40	28.77	28.13	31.77	31.39	31.02	30.66	30.29	29.91	30.96	30.33	29.69	29.06	28.43		
913'800 - 916'199	76'150 - 76'349.95	423.06 424.16	34.33	31.32	30.69	30.06	29.43	28.80	28.16	31.80	31.41	31.05	30.68	30.31	29.94	30.98	30.35	29.72	29.09	28.46		
916'200 - 918'599	76'350 - 76'549.95	424.17 425.27	34.35	31.35	30.72	30.09	29.46	28.83	28.20	31.82	31.44	31.07	30.70	30.33	29.96	31.01	30.38	29.75	29.12	28.49		
918'600 - 920'999	76'550 - 76'749.95	425.28 426.38	34.36	31.37	30.74	30.11	29.48	28.86	28.23	31.85	31.46	31.09	30.73	30.36	29.99	31.03	30.40	29.77	29.15	28.52		
921'000 - 923'399	76'750 - 76'949.95	426.39 427.49	34.38	31.39	30.77	30.14	29.51	28.88	28.26	31.87	31.49	31.12	30.75	30.38	30.02	31.05	30.43	29.80	29.17	28.55		
923'400 - 925'799	76'950 - 77'149.95	427.50 428.60	34.39	31.41	30.79	30.16	29.54	28.91	28.29	31.89	31.51	31.14	30.77	30.41	30.04	31.08	30.45	29.83	29.20	28.58		
925'800 - 928'199	77'150 - 77'349.95	428.61 429.71	34.41	31.44	30.81	30.19	29.57	28.94	28.32	31.92	31.54	31.16	30.80	30.43	30.07	31.10	30.48	29.85	29.23	28.61		
928'200 - 930'599	77'350 - 77'549.95	429.72 430.82	34.43	31.46	30.84	30.21	29.59	28.97	28.35	31.94	31.56	31.18	30.82	30.46	30.09	31.12	30.50	29.88	29.26	28.64		
930'600 - 932'999	77'550 - 77'749.95	430.83 431.93	34.44	31.48	30.86	30.24	29.62	29.00	28.38	31.96	31.58	31.20	30.84	30.48	30.12	31.15	30.53	29.91	29.29	28.66		
933'000 - 935'399	77'750 - 77'949.95	431.94 433.05	34.46	31.50	30.88	30.27	29.65	29.03	28.41	31.99	31.61	31.23	30.87	30.51	30.14	31.17	30.55	29.93	29.31	28.69		
935'400 - 937'799	77'950 - 78'149.95	433.06 434.16	34.47	31.53	30.91	30.29	29.67	29.06	28.44	32.01	31.63	31.25	30.89	30.53	30.17	31.19	30.58	29.96	29.34	28.72		
937'800 - 940'199	78'150 - 78'349.95	434.17 435.27	34.49	31.55	30.93	30.31	29.70	29.08	28.47	32.03	31.66	31.28	30.91	30.55	30.19	31.21	30.60	29.98	29.37	28.75		
940'200 - 942'599	78'350 - 78'549.95	435.28 436.38	34.51	31.57	30.95	30.34	29.73	29.11	28.50	32.06	31.68	31.30	30.94	30.58	30.22	31.24	30.62	30.01	29.40	28.78		
942'600 - 944'999	78'550 - 78'749.95	436.39 437.49	34.52	31.59	30.98	30.36	29.75	29.14	28.53	32.08	31.70	31.33	30.96	30.60	30.24	31.26	30.65	30.04	29.42	28.81		
945'000 - 947'399	78'750 - 78'949.95	437.50 438.60	34.54	31.61	31.00	30.39	29.78	29.17	28.56	32.10	31.73	31.35	30.98	30.62	30.27	31.28	30.67	30.06	29.45	28.84		
947'400 - 949'799	78'950 - 79'149.95	438.61 439.71	34.55	31.63	31.02	30.41	29.80	29.19	28.58	32.12	31.75	31.38	31.00	30.65	30.29	31.30	30.69	30.09	29.48	28.87		
949'800 - 952'199	79'150 - 79'349.95	439.72 440.82	34.57	31.65	31.05	30.44	29.83	29.22	28.61	32.15	31.78	31.40	31.03	30.67	30.32	31.33	30.72	30.11	29.50	28.89		
952'200 - 954'599	79'350 - 79'549.95	440.83 441.93	34.58	31.68	31.07	30.46	29.86	29.25	28.64	32.17	31.80	31.43	31.05	30.69	30.34	31.35	30.74	30.14	29.53	28.92		
954'600 - 956'999	79'550 - 79'749.95	441.94 443.05	34.60	31.70	31.09	30.49	29.88	29.28	28.67	32.19	31.82	31.45	31.08	30.72	30.36	31.37	30.76	30.16	29.55	28.95		
957'000 - 959'399	79'750 - 79'949.95	443.06 444.16	34.61	31.72	31.11	30.51	29.91	29.30	28.70	32.21	31.84	31.48	31.10	30.74	30.39	31.39	30.79	30.18	29.58	28.98		
959'400 - 961'799	79'950 - 80'149.95	444.17 445.27	34.63	31.74	31.14	30.53	29.93	29.33	28.73	32.23	31.87	31.50	31.13	30.76	30.41	31.41	30.81	30.21	29.61	29.01		
961'800 - 964'199	80'150 - 80'349.95	445.28 446.38	34.64	31.76	31.16	30.56	29.96	29.36	28.76	32.26	31.89	31.52	31.15	30.79	30.44	31.44	30.83	30.23	29.63	29.03		
964'200 - 966'599	80'350 - 80'549.95	446.39 447.49	34.66	31.78	31.18	30.58	29.98	29.38	28.78	32.28	31.91	31.55	31.18	30.81	30.46	31.46	30.86	30.26	29.66	29.06		
966'600 - 968'999	80'550 - 80'749.95	447.50 448.60	34.67	31.81	31.20	30.60	30.01	29.41	28.81	32.30	31.94	31.57	31.20	30.84	30.48	31.48	30.88	30.28	29.69	29.09		
969'000 - 971'399	80'750 - 80'949.95	448.61 449.71	34.69	31.83	31.22	30.63	30.03	29.44	28.84	32.32	31.96	31.59	31.23	30.86	30.51	31.50	30.90	30.31	29.71	29.11		
971'400 - 973'799	80'950 - 81'149.95	449.72 450.82	34.70	31.86	31.24	30.65	30.06	29.46	28.87	32.34	31.98	31.62	31.25	30.89	30.53	31.52	30.92	30.33	29.74	29.14		
973'800 - 976'199	81'150 - 81'349.95	450.83 451.93	34.71	31.88	31.27	30.67	30.08	29.49	28.89	32.36	32.00	31.64	31.28	30.91	30.55	31.55	30.95	30.35	29.76	29.17		
976'200 - 978'599	81'350 - 81'549.95	451.94 453.05	34.73	31.90	31.29	30.70	30.11	29.51	28.92	32.38	32.02	31.66	31.30	30.94	30.57	31.57	30.97	30.38	29.79	29.20		
978'600 - 980'999	81'550 - 81'749.95	453.06 454.16	34.74	31.93	31.31	30.72	30.13	29.54	28.95	32.41	32.05	31.69	31.32	30.96	30.60	31.60	30.99	30.40	29.81	29.22		
981'000 - 983'399	81'750 - 81'949.95	454.17 455.27	34.76	31.95	31.34	30.74	30.15	29.56	28.98	32.43	32.07	31.71	31.35	30.99	30.62	31.62	31.01	30.42	29.84	29.25		
983'400 - 985'799	81'950 - 82'149.95	455.28 456.38	34.77	31.97	31.36	30.76	30.18	29.59	29.00	32.45	32.09	31.73	31.37	31.01	30.65	31.64	31.04	30.45	29.86	29.27		
985'800 - 988'199	82'150 - 82'349.95	456.39 457.49	34.79	31.99	31.39	30.79	30.20	29.62	29.03	32.47	32.11	31.75	31.40	31.04	30.67	31.67	31.06	30.47	29.89	29.30		
988'200 - 990'599	82'350 - 82'549.95	457.50 458.60	34.80	32.02	31.41	30.81	30.22	29.64	29.06	32.49	32.13	31.78	31.42	31.06	30.70	31.69	31.08	30.49	29.91	29.33		
990'600 - 992'999	82'550 - 82'749.95	458.61 459.71	34.81	32.04	31.43	30.83	30.25	29.67	29.08	32.51	32.16	31.80	31.44	31.09	30.72	31.71	31.11	30.52	29.93	29.35		
993'000 - 995'399	82'750 - 82'949.95	459.72 460.82	34.83	32.06	31.46	30.86	30.27	29.69	29.11	32.53	32.18	31.82	31.47	31.11	30.75	31.74	31.13	30.54	29.96			

TRANCHES BAREMES IMPOTS A LA SOURCE 2026					TAUX BAREMES IMPOTS A LA SOURCE 2026																
Année fr.	Mois fr.	A l'heure fr.	A0	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H1	H2	H3	H4	H5	
			Seul	Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent						Famille monoparentale						
			%	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	
1'021'800 - 1'024'199	85'150 - 85'349.95	473.06 474.16	34.99	32.32	31.74	31.15	30.56	29.98	29.42	32.77	32.43	32.08	31.74	31.39	31.04	32.01	31.42	30.84	30.25	29.68	
1'024'200 - 1'026'599	85'350 - 85'549.95	474.17 475.27	35.00	32.34	31.76	31.17	30.59	30.00	29.44	32.79	32.45	32.11	31.76	31.42	31.07	32.03	31.44	30.86	30.27	29.70	
1'026'600 - 1'028'999	85'550 - 85'749.95	475.28 476.38	35.02	32.37	31.78	31.20	30.61	30.03	29.47	32.81	32.47	32.13	31.78	31.44	31.09	32.05	31.47	30.88	30.30	29.73	
1'029'000 - 1'031'399	85'750 - 85'949.95	476.39 477.49	35.03	32.39	31.80	31.22	30.64	30.06	29.49	32.83	32.49	32.15	31.80	31.46	31.12	32.07	31.49	30.91	30.33	29.75	
1'031'400 - 1'033'799	85'950 - 86'149.95	477.50 478.60	35.04	32.41	31.83	31.24	30.66	30.08	29.51	32.85	32.51	32.17	31.83	31.48	31.14	32.09	31.51	30.93	30.35	29.77	
1'033'800 - 1'036'199	86'150 - 86'349.95	478.61 479.71	35.05	32.43	31.85	31.27	30.69	30.11	29.54	32.86	32.53	32.19	31.85	31.51	31.16	32.12	31.54	30.96	30.38	29.80	
1'036'200 - 1'038'599	86'350 - 86'549.95	479.72 480.82	35.07	32.45	31.87	31.29	30.71	30.14	29.56	32.88	32.55	32.21	31.87	31.53	31.19	32.14	31.56	30.98	30.40	29.82	
1'038'600 - 1'040'999	86'550 - 86'749.95	480.83 481.93	35.08	32.47	31.89	31.32	30.74	30.16	29.59	32.89	32.57	32.23	31.89	31.55	31.21	32.16	31.58	31.00	30.43	29.85	
1'041'000 - 1'043'399	86'750 - 86'949.95	481.94 483.05	35.09	32.49	31.91	31.34	30.76	30.19	29.61	32.91	32.58	32.25	31.91	31.57	31.23	32.18	31.60	31.03	30.45	29.88	
1'043'400 - 1'045'799	86'950 - 87'149.95	483.06 484.16	35.11	32.51	31.94	31.36	30.79	30.21	29.64	32.93	32.60	32.27	31.93	31.60	31.26	32.20	31.63	31.05	30.48	29.90	
1'045'800 - 1'048'199	87'150 - 87'349.95	484.17 485.27	35.12	32.53	31.96	31.38	30.81	30.24	29.67	32.94	32.62	32.29	31.95	31.62	31.28	32.22	31.65	31.08	30.50	29.93	
1'048'200 - 1'050'599	87'350 - 87'549.95	485.28 486.38	35.13	32.55	31.98	31.41	30.83	30.26	29.69	32.96	32.63	32.31	31.98	31.64	31.30	32.24	31.67	31.10	30.53	29.95	
1'050'600 - 1'052'999	87'550 - 87'749.95	486.39 487.49	35.14	32.57	32.00	31.43	30.86	30.29	29.72	32.97	32.65	32.33	32.00	31.66	31.32	32.26	31.69	31.12	30.55	29.98	
1'053'000 - 1'055'399	87'750 - 87'949.95	487.50 488.60	35.16	32.59	32.02	31.45	30.88	30.31	29.74	32.99	32.67	32.34	32.02	31.68	31.35	32.28	31.71	31.15	30.58	30.01	
1'055'400 - 1'057'799	87'950 - 88'149.95	488.61 489.71	35.17	32.61	32.04	31.47	30.91	30.34	29.77	33.00	32.68	32.36	32.04	31.70	31.37	32.30	31.74	31.17	30.60	30.03	
1'057'800 - 1'060'199	88'150 - 88'349.95	489.72 490.82	35.18	32.63	32.06	31.50	30.93	30.36	29.80	33.02	32.70	32.38	32.06	31.73	31.39	32.32	31.76	31.19	30.62	30.06	
1'060'200 - 1'062'599	88'350 - 88'549.95	490.83 491.93	35.19	32.65	32.08	31.52	30.95	30.39	29.82	33.03	32.71	32.39	32.07	31.75	31.41	32.34	31.78	31.21	30.65	30.08	
1'062'600 - 1'064'999	88'550 - 88'749.95	491.94 493.05	35.20	32.67	32.11	31.54	30.98	30.41	29.85	33.05	32.73	32.41	32.09	31.77	31.43	32.37	31.80	31.24	30.67	30.11	
1'065'000 - 1'067'399	88'750 - 88'949.95	493.06 494.16	35.22	32.69	32.13	31.56	31.00	30.44	29.88	33.06	32.74	32.43	32.11	31.79	31.46	32.39	31.82	31.26	30.70	30.14	
1'067'400 - 1'069'799	88'950 - 89'149.95	494.17 495.27	35.23	32.71	32.15	31.58	31.02	30.46	29.90	33.08	32.76	32.44	32.12	31.81	31.48	32.41	31.84	31.28	30.72	30.16	
1'069'800 - 1'072'199	89'150 - 89'349.95	495.28 496.38	35.24	32.73	32.17	31.61	31.05	30.49	29.93	33.09	32.78	32.46	32.14	31.82	31.50	32.43	31.87	31.31	30.75	30.19	
1'072'200 - 1'074'599	89'350 - 89'549.95	496.39 497.49	35.25	32.75	32.19	31.63	31.07	30.51	29.95	33.11	32.79	32.48	32.16	31.84	31.52	32.45	31.89	31.33	30.77	30.21	
1'074'600 - 1'076'999	89'550 - 89'749.95	497.50 498.60	35.26	32.76	32.21	31.65	31.09	30.53	29.98	33.12	32.81	32.49	32.18	31.86	31.54	32.46	31.91				

TRANCHES BAREMES IMPOTS A LA SOURCE 2026					TAUX BAREMES IMPOTS A LA SOURCE 2026																
Année fr.	Mois fr.	A l'heure fr.	A0	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H1	H2	H3	H4	H5	
			Seul	Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent						Famille monoparentale						
			%	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	
1'137'000 - 1'139'399	94'750 - 94'949.95	526.39 527.49	35.56	33.16	32.64	32.12	31.61	31.09	30.57	33.48	33.19	32.89	32.59	32.30	32.00	32.88	32.36	31.84	31.33	30.81	
1'139'400 - 1'141'799	94'950 - 95'149.95	527.50 528.60	35.57	33.17	32.66	32.14	31.62	31.11	30.59	33.50	33.20	32.91	32.61	32.31	32.01	32.89	32.38	31.86	31.34	30.83	
1'141'800 - 1'144'199	95'150 - 95'349.95	528.61 529.71	35.58	33.19	32.67	32.16	31.64	31.13	30.61	33.51	33.21	32.92	32.62	32.33	32.03	32.91	32.39	31.88	31.36	30.85	
1'144'200 - 1'146'599	95'350 - 95'549.95	529.72 530.82	35.59	33.20	32.69	32.17	31.66	31.14	30.63	33.52	33.23	32.93	32.64	32.34	32.05	32.92	32.41	31.89	31.38	30.87	
1'146'600 - 1'148'999	95'550 - 95'749.95	530.83 531.93	35.60	33.21	32.70	32.19	31.68	31.16	30.65	33.54	33.24	32.95	32.65	32.36	32.06	32.94	32.42	31.91	31.40	30.88	
1'149'000 - 1'151'399	95'750 - 95'949.95	531.94 533.05	35.61	33.23	32.72	32.20	31.69	31.18	30.67	33.55	33.26	32.96	32.67	32.37	32.08	32.95	32.44	31.93	31.42	30.90	
1'151'400 - 1'153'799	95'950 - 96'149.95	533.06 534.16	35.62	33.24	32.73	32.22	31.71	31.20	30.69	33.56	33.27	32.98	32.68	32.39	32.09	32.96	32.45	31.94	31.43	30.92	
1'153'800 - 1'156'199	96'150 - 96'349.95	534.17 535.27	35.63	33.26	32.75	32.24	31.73	31.22	30.71	33.57	33.28	32.99	32.70	32.41	32.11	32.98	32.47	31.96	31.45	30.94	
1'156'200 - 1'158'599	96'350 - 96'549.95	535.28 536.38	35.64	33.27	32.76	32.25	31.74	31.24	30.73	33.59	33.30	33.01	32.71	32.42	32.13	32.99	32.49	31.98	31.47	30.96	
1'158'600 - 1'160'999	96'550 - 96'749.95	536.39 537.49	35.65	33.28	32.78	32.27	31.76	31.25	30.75	33.60	33.31	33.02	32.73	32.44	32.14	33.01	32.50	31.99	31.49	30.98	
1'161'000 - 1'163'399	96'750 - 96'949.95	537.50 538.60	35.66	33.30	32.79	32.28	31.78	31.27	30.76	33.61	33.32	33.03	32.74	32.45	32.16	33.02	32.52	32.01	31.50	31.00	
1'163'400 - 1'165'799	96'950 - 97'149.95	538.61 539.71	35.67	33.31	32.80	32.30	31.79	31.29	30.78	33.62	33.34	33.05	32.76	32.47	32.17	33.04	32.53	32.03	31.52	31.01	
1'165'800 - 1'168'199	97'150 - 97'349.95	539.72 540.82	35.68	33.32	32.82	32.32	31.81	31.31	30.80	33.64	33.35	33.06	32.77	32.48	32.19	33.05	32.55	32.04	31.54	31.03	
1'168'200 - 1'170'599	97'350 - 97'549.95	540.83 541.93	35.69	33.34	32.83	32.33	31.83	31.32	30.82	33.65	33.36	33.07	32.79	32.50	32.21	33.07	32.56	32.06	31.56	31.05	
1'170'600 - 1'172'999	97'550 - 97'749.95	541.94 543.05	35.70	33.35	32.85	32.35	31.84	31.34	30.84	33.66	33.38	33.09	32.80	32.51	32.22	33.08	32.58	32.07	31.57	31.07	
1'173'000 - 1'175'399	97'750 - 97'949.95	543.06 544.16	35.71	33.36	32.86	32.36	31.86	31.36	30.86	33.67	33.39	33.10	32.82	32.53	32.24	33.09	32.59	32.09	31.59	31.09	
1'175'400 - 1'177'799	97'950 - 98'149.95	544.17 545.27	35.72	33.38	32.88	32.38	31.88	31.38	30.88	33.69	33.40	33.12	32.83	32.54	32.25	33.11	32.61	32.11	31.61	31.11	
1'177'800 - 1'180'199	98'150 - 98'349.95	545.28 546.38	35.73	33.39	32.89	32.39	31.89	31.39	30.89	33.70	33.41	33.13	32.84	32.56	32.27	33.12	32.62	32.12	31.62	31.12	
1'180'200 - 1'182'599	98'350 - 98'549.95	546.39 547.49	35.74	33.40	32.91	32.41	31.91	31.41	30.91	33.71	33.43	33.14	32.86	32.57	32.28	33.13	32.64	32.14	31.64	31.14	
1'182'600 - 1'184'999	98'550 - 98'749.95	547.50 548.60	35.75	33.42	32.92	32.42	31.93	31.43	30.93	33.72	33.44	33.16	32.87	32.59	32.30	33.15	32.65	32.15	31.66	31.16	
1'185'000 - 1'187'399	98'750 - 98'949.95	548.61 549.71	35.76	33.43	32.94	32.44	31.94	31.45	30.95	33.74	33.45	33.17	32.89	32.60	32.31	33.16	32.67	32.17	31.67	31.18	
1'187'400 - 1'189'799	98'950 - 99'149.95	549.72 550.82	35.77	33.44	32.95	32.45	31.96	31.46	30.97	33.75	33.47	33.18	32.90	32.62	32.33	33.18	32.68	32.18	31.69	31.19	
1'189'800 - 1'192'199	99'150 - 99'349.95	550.83 551.93	35.78	33.46	32.96	32.47	31.97	31.48	30.99												

TRANCHES BAREMES IMPOTS A LA SOURCE 2026					TAUX BAREMES IMPOTS A LA SOURCE 2026																
Année fr.	Mois fr.	A l'heure fr.		A0	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H1	H2	H3	H4	H5
				Seul	Marié et le conjoint ne travaille pas						Marié et les 2 conjoints travaillent						Famille monoparentale				
				%	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %
1'252'200 - 1'254'599	104'350 - 104'549.95	579.72	580.82	36.02	33.78	33.31	32.84	32.37	31.90	31.43	34.06	33.79	33.52	33.26	32.99	32.72	33.52	33.05	32.59	32.12	31.65
1'254'600 - 1'256'999	104'550 - 104'749.95	580.83	581.93	36.03	33.79	33.32	32.85	32.38	31.92	31.45	34.07	33.80	33.54	33.27	33.00	32.73	33.54	33.07	32.60	32.13	31.66
1'257'000 - 1'259'399	104'750 - 104'949.95	581.94	583.05	36.03	33.80	33.33	32.87	32.40	31.93	31.46	34.08	33.81	33.55	33.28	33.02	32.75	33.55	33.08	32.61	32.14	31.68
1'259'400 - 1'261'799	104'950 - 105'149.95	583.06	584.16	36.04	33.81	33.35	32.88	32.41	31.95	31.48	34.09	33.83	33.56	33.30	33.03	32.76	33.56	33.09	32.63	32.16	31.69
1'261'800 - 1'264'199	105'150 - 105'349.95	584.17	585.27	36.05	33.83	33.36	32.89	32.43	31.96	31.50	34.10	33.84	33.57	33.31	33.04	32.77	33.57	33.11	32.64	32.18	31.71
1'264'200 - 1'266'599	105'350 - 105'549.95	585.28	586.38	36.06	33.84	33.37	32.91	32.44	31.98	31.51	34.11	33.85	33.58	33.32	33.05	32.79	33.58	33.12	32.65	32.19	31.72
1'266'600 - 1'268'999	105'550 - 105'749.95	586.39	587.49	36.07	33.85	33.38	32.92	32.46	31.99	31.53	34.12	33.86	33.60	33.33	33.07	32.80	33.60	33.13	32.67	32.20	31.74
1'269'000 - 1'271'399	105'750 - 105'949.95	587.50	588.60	36.08	33.86	33.40	32.93	32.47	32.01	31.54	34.13	33.87	33.61	33.34	33.08	32.81	33.61	33.15	32.68	32.22	31.76
1'271'400 - 1'273'799	105'950 - 106'149.95	588.61	589.71	36.09	33.87	33.41	32.95	32.48	32.02	31.56	34.14	33.88	33.62	33.36	33.09	32.83	33.62	33.16	32.70	32.23	31.77
1'273'800 - 1'276'199	106'150 - 106'349.95	589.72	590.82	36.09	33.88	33.42	32.96	32.50	32.04	31.57	34.16	33.89	33.63	33.37	33.11	32.84	33.63	33.17	32.71	32.25	31.79
1'276'200 - 1'278'599	106'350 - 106'549.95	590.83	591.93	36.10	33.89	33.43	32.97	32.51	32.05	31.59	34.17	33.90	33.64	33.38	33.12	32.85	33.64	33.18	32.72	32.26	31.80
1'278'600 - 1'280'999	106'550 - 106'749.95	591.94	593.05	36.11	33.91	33.45	32.99	32.53	32.07	31.61	34.18	33.92	33.65	33.39	33.13	32.87	33.66	33.20	32.74	32.28	31.82
1'281'000 - 1'283'399	106'750 - 106'949.95	593.06	594.16	36.12	33.92	33.46	33.00	32.54	32.08	31.62	34.19	33.93	33.67	33.40	33.14	32.88	33.67	33.21	32.75	32.29	31.83
1'283'400 - 1'285'799	106'950 - 107'149.95	594.17	595.27	36.13	33.93	33.47	33.01	32.55	32.09	31.64	34.20	33.94	33.68	33.42	33.16	32.89	33.68	33.22	32.76	32.30	31.85
1'285'800 - 1'288'199	107'150 - 107'349.95	595.28	596.38	36.14	33.94	33.48	33.02	32.57	32.11	31.65	34.21	33.95	33.69	33.43	33.17	32.91	33.69	33.23	32.78	32.32	31.86
1'288'200 - 1'290'599	107'350 - 107'549.95	596.39	597.49	36.14	33.95	33.49	33.04	32.58	32.12	31.67	34.22	33.96	33.70	33.44	33.18	32.92	33.70	33.25	32.79	32.33	31.88
1'290'600 - 1'292'999	107'550 - 107'749.95	597.50	598.60	36.15	33.96	33.51	33.05	32.59	32.14	31.68	34.23	33.97	33.71	33.45	33.19	32.93	33.71	33.26	32.80	32.35	31.89
1'293'000 - 1'295'399	107'750 - 107'949.95	598.61	599.71	36.16	33.97	33.52	33.06	32.61	32.15	31.70	34.24	33.98	33.72	33.46	33.21	32.95	33.73	33.27	32.82	32.36	31.91
1'295'400 - 1'297'799	107'950 - 108'149.95	599.72	600.82	36.17	33.98	33.53	33.08	32.62	32.17	31.71	34.25	33.99	33.73	33.48	33.22	32.96	33.74	33.28	32.83	32.38	31.92
1'297'800 - 1'300'199	108'150 - 108'349.95	600.83	601.93	36.18	33.99	33.54	33.09	32.63	32.18	31.73	34.26	34.00	33.75	33.49	33.23	32.97	33.75	33.30	32.84	32.39	31.94
1'300'200 - 1'302'599	108'350 - 108'549.95	601.94	603.05	36.19	34.01	33.55	33.10	32.65	32.20	31.74	34.27	34.01	33.76	33.50	33.24	32.98	33.76	33.31	32.86	32.40	31.95
1'302'600 - 1'304'999	108'550 - 108'749.95	603.06	604.16	36.19	34.02	33.56	33.11	32.66	32.21	31.76	34.28	34.02	33.77	33.51	33.25	33.00	33.77	33.32	32.87	32.42	31.97
1'305'000 - 1'307'399	108'750 - 108'949.95	6																			

TRANCHES BAREMES IMPOTS A LA SOURCE 2026					TAUX BAREMES IMPOTS A LA SOURCE 2026																
Année fr.	Mois fr.	A l'heure fr.	A0	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H1	H2	H3	H4	H5	
			Seul	Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent						Famille monoparentale						
			%	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	
1'367'400 - 1'369'799	113'950 - 114'149.95	633.06 634.16	36.40	34.30	33.87	33.44	33.00	32.57	32.14	34.54	34.30	34.05	33.81	33.57	33.32	34.06	33.63	33.20	32.77	32.34	
1'369'800 - 1'372'199	114'150 - 114'349.95	634.17 635.27	36.41	34.31	33.88	33.45	33.02	32.59	32.16	34.55	34.31	34.06	33.82	33.58	33.33	34.07	33.64	33.21	32.78	32.36	
1'372'200 - 1'374'599	114'350 - 114'549.95	635.28 636.38	36.42	34.32	33.89	33.46	33.03	32.60	32.17	34.56	34.32	34.07	33.83	33.59	33.34	34.08	33.65	33.23	32.80	32.37	
1'374'600 - 1'376'999	114'550 - 114'749.95	636.39 637.49	36.42	34.33	33.90	33.47	33.04	32.61	32.19	34.57	34.33	34.08	33.84	33.60	33.36	34.09	33.67	33.24	32.81	32.38	
1'377'000 - 1'379'399	114'750 - 114'949.95	637.50 638.60	36.43	34.33	33.91	33.48	33.05	32.63	32.20	34.58	34.34	34.09	33.85	33.61	33.37	34.10	33.68	33.25	32.82	32.39	
1'379'400 - 1'381'799	114'950 - 115'149.95	638.61 639.71	36.44	34.34	33.92	33.49	33.07	32.64	32.21	34.59	34.35	34.10	33.86	33.62	33.38	34.11	33.69	33.26	32.83	32.41	
1'381'800 - 1'384'199	115'150 - 115'349.95	639.72 640.82	36.44	34.35	33.93	33.50	33.08	32.65	32.23	34.59	34.35	34.11	33.87	33.63	33.39	34.12	33.70	33.27	32.85	32.42	
1'384'200 - 1'386'599	115'350 - 115'549.95	640.83 641.93	36.45	34.36	33.94	33.51	33.09	32.66	32.24	34.60	34.36	34.12	33.88	33.64	33.40	34.13	33.71	33.28	32.86	32.43	
1'386'600 - 1'388'999	115'550 - 115'749.95	641.94 643.05	36.46	34.37	33.95	33.52	33.10	32.68	32.25	34.61	34.37	34.13	33.89	33.65	33.41	34.14	33.72	33.30	32.87	32.45	
1'389'000 - 1'391'399	115'750 - 115'949.95	643.06 644.16	36.47	34.38	33.96	33.54	33.11	32.69	32.27	34.62	34.38	34.14	33.90	33.66	33.42	34.15	33.73	33.31	32.88	32.46	
1'391'400 - 1'393'799	115'950 - 116'149.95	644.17 645.27	36.47	34.39	33.97	33.55	33.12	32.70	32.28	34.63	34.39	34.15	33.91	33.67	33.43	34.16	33.74	33.32	32.90	32.47	
1'393'800 - 1'396'199	116'150 - 116'349.95	645.28 646.38	36.48	34.40	33.98	33.56	33.14	32.71	32.29	34.64	34.40	34.16	33.92	33.69	33.45	34.17	33.75	33.33	32.91	32.49	
1'396'200 - 1'398'599	116'350 - 116'549.95	646.39 647.49	36.49	34.41	33.99	33.57	33.15	32.73	32.31	34.65	34.41	34.17	33.94	33.70	33.46	34.18	33.76	33.34	32.92	32.50	
1'398'600 - 1'400'999	116'550 - 116'749.95	647.50 648.60	36.49	34.42	34.00	33.58	33.16	32.74	32.32	34.66	34.42	34.18	33.94	33.71	33.47	34.19	33.77	33.35	32.93	32.51	
1'401'000 - 1'403'399	116'750 - 116'949.95	648.61 649.71	36.50	34.43	34.01	33.59	33.17	32.75	32.33	34.67	34.43	34.19	33.96	33.72	33.48	34.20	33.78	33.36	32.94	32.52	
1'403'400 - 1'405'799	116'950 - 117'149.95	649.72 650.82	36.51	34.44	34.02	33.60	33.18	32.76	32.34	34.68	34.44	34.20	33.97	33.73	33.49	34.21	33.79	33.37	32.96	32.54	
1'405'800 - 1'408'199	117'150 - 117'349.95	650.83 651.93	36.52	34.45	34.03	33.61	33.19	32.78	32.36	34.69	34.45	34.21	33.98	33.74	33.50	34.22	33.80	33.39	32.97	32.55	
1'408'200 - 1'410'599	117'350 - 117'549.95	651.94 653.05	36.52	34.46	34.04	33.62	33.21	32.79	32.37	34.70	34.46	34.22	33.99	33.75	33.51	34.23	33.81	33.40	32.98	32.56	
1'410'600 - 1'412'999	117'550 - 117'749.95	653.06 654.16	36.53	34.47	34.05	33.63	33.22	32.80	32.38	34.71	34.47	34.23	34.00	33.76	33.52	34.24	33.82	33.41	32.99	32.57	
1'413'000 - 1'415'399	117'750 - 117'949.95	654.17 655.27	36.54	34.48	34.06	33.64	33.23	32.81	32.40	34.72	34.48	34.24	34.01	33.77	33.53	34.25	33.84	33.42	33.00	32.59	
1'415'400 - 1'417'799	117'950 - 118'149.95	655.28 656.38	36.54	34.49	34.07	33.66	33.24	32.82	32.41	34.73	34.48	34.25	34.01	33.78	33.54	34.26	33.85	33.43	33.01	32.60	
1'417'800 - 1'420'199	118'150 - 118'349.95	656.39 657.49	36.55	34.50	34.08	33.67	33.25	32.84	32.42	34.74	34.50	34.26	34.02	33.79	33.55	34.27	33.86	33.44	33.03	32.61	
1'420'200 - 1'422'599	118'350 - 118'549.95	657.50 658.60	36.56	34.50	34.09	33															

TRANCHES BAREMES IMPOTS A LA SOURCE 2026					TAUX BAREMES IMPOTS A LA SOURCE 2026																
Année fr.	Mois fr.	A l'heure fr.	A0	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H1	H2	H3	H4	H5	
			Seul	Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent						Famille monoparentale						
			%	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	
1'482'600 - 1'484'999	123'550 - 123'749.95	686.39 687.49	36.73	34.74	34.34	33.94	33.54	33.15	32.75	34.99	34.76	34.53	34.30	34.07	33.83	34.52	34.12	33.72	33.33	32.93	
1'485'000 - 1'487'399	123'750 - 123'949.95	687.50 688.60	36.73	34.75	34.35	33.95	33.55	33.16	32.76	34.99	34.76	34.54	34.31	34.08	33.84	34.53	34.13	33.73	33.34	32.94	
1'487'400 - 1'489'799	123'950 - 124'149.95	688.61 689.71	36.74	34.76	34.36	33.96	33.56	33.17	32.77	35.00	34.77	34.55	34.32	34.09	33.86	34.54	34.14	33.74	33.35	32.95	
1'489'800 - 1'492'199	124'150 - 124'349.95	689.72 690.82	36.74	34.77	34.37	33.97	33.57	33.18	32.78	35.01	34.78	34.55	34.33	34.10	33.87	34.55	34.15	33.75	33.36	32.96	
1'492'200 - 1'494'599	124'350 - 124'549.95	690.83 691.93	36.75	34.78	34.38	33.98	33.58	33.19	32.79	35.02	34.79	34.56	34.34	34.11	33.88	34.56	34.16	33.76	33.37	32.98	
1'494'600 - 1'496'999	124'550 - 124'749.95	691.94 693.05	36.76	34.79	34.39	33.99	33.59	33.20	32.81	35.03	34.80	34.57	34.35	34.12	33.89	34.57	34.17	33.77	33.38	32.99	
1'497'000 - 1'499'399	124'750 - 124'949.95	693.06 694.16	36.76	34.80	34.40	34.00	33.60	33.21	32.82	35.04	34.81	34.58	34.36	34.13	33.90	34.58	34.18	33.78	33.39	33.00	
1'499'400 - 1'501'799	124'950 - 125'149.95	694.17 695.27	36.77	34.81	34.41	34.01	33.61	33.22	32.83	35.05	34.82	34.59	34.37	34.14	33.91	34.59	34.19	33.79	33.40	33.01	
1'501'800 - 1'506'599	125'150 - 125'549.95	695.28 697.49	36.78	34.82	34.42	34.03	33.63	33.24	32.85	35.06	34.83	34.61	34.38	34.15	33.92	34.61	34.21	33.81	33.42	33.03	
1'506'600 - 1'511'399	125'550 - 125'949.95	697.50 699.71	36.79	34.84	34.44	34.05	33.65	33.26	32.87	35.08	34.85	34.63	34.40	34.17	33.95	34.63	34.23	33.83	33.44	33.05	
1'511'400 - 1'516'199	125'950 - 126'349.95	699.72 701.93	36.80	34.86	34.46	34.07	33.67	33.28	32.89	35.09	34.87	34.64	34.42	34.19	33.97	34.64	34.25	33.85	33.46	33.07	
1'516'200 - 1'520'999	126'350 - 126'749.95	701.94 704.16	36.81	34.88	34.48	34.09	33.69	33.30	32.91	35.11	34.89	34.66	34.44	34.21	33.99	34.66	34.27	33.87	33.48	33.09	
1'521'000 - 1'525'799	126'750 - 127'149.95	704.17 706.38	36.83	34.90	34.50	34.11	33.72	33.32	32.94	35.13	34.90	34.68	34.46	34.23	34.01	34.68	34.29	33.90	33.50	33.11	
1'525'800 - 1'530'599	127'150 - 127'549.95	706.39 708.60	36.84	34.91	34.52	34.13	33.74	33.34	32.96	35.14	34.92	34.70	34.48	34.25	34.03	34.70	34.31	33.92	33.52	33.13	
1'530'600 - 1'535'399	127'550 - 127'949.95	708.61 710.82	36.85	34.93	34.54	34.15	33.76	33.37	32.98	35.16	34.94	34.72	34.49	34.27	34.05	34.72	34.33	33.94	33.55	33.16	
1'535'400 - 1'540'199	127'950 - 128'349.95	710.83 713.05	36.86	34.95	34.56	34.17	33.78	33.39	33.00	35.18	34.96	34.74	34.51	34.29	34.07	34.74	34.35	33.96	33.57	33.18	
1'540'200 - 1'544'999	128'350 - 128'749.95	713.06 715.27	36.87	34.97	34.58	34.19	33.80	33.41	33.02	35.19	34.97	34.75	34.53	34.31	34.09	34.76	34.37	33.98	33.59	33.20	
1'545'000 - 1'549'799	128'750 - 129'149.95	715.28 717.49	36.88	34.98	34.60	34.21	33.82	33.43	33.05	35.21	34.99	34.77	34.55	34.33	34.11	34.77	34.39	34.00	33.61	33.22	
1'549'800 - 1'554'599	129'150 - 129'549.95	717.50 719.71	36.90	35.00	34.61	34.23	33.84	33.46	33.07	35.23	35.01	34.79	34.57	34.35	34.13	34.79	34.41	34.02	33.63	33.25	
1'554'600 - 1'559'399	129'550 - 129'949.95	719.72 721.93	36.91	35.02	34.63	34.25	33.86	33.48	33.09	35.24	35.02	34.81	34.59	34.37	34.15	34.81	34.42	34.04	33.65	33.27	
1'559'400 - 1'564'199	129'950 - 130'349.95	721.94 724.16	36.92	35.03	34.65	34.27	33.88	33.50	33.12	35.26	35.04	34.82	34.61	34.39	34.17	34.83	34.44	34.06	33.68	33.29	
1'564'200 - 1'568'999	130'350 - 130'749.95	724.17 726.38	36.93	35.05	34.67	34.29	33.90	33.52	33.14	35.27	35.06	34.84	34.62	34.41	34.19	34.84	34.46	34.08	33.70	33.31	
1'569'000 - 1'573'799	130'750 - 131'149.95	726.39 728.60	36.94	35.07	34.69	34.31	3														

TRANCHES BAREMES IMPOTS A LA SOURCE 2026					TAUX BAREMES IMPOTS A LA SOURCE 2026																
Année fr.	Mois fr.	A l'heure fr.	A0	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H1	H2	H3	H4	H5	
			Seul	Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent						Famille monoparentale						
			%	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	
1'693'800 - 1'698'599	141'150 - 141'549.95	784.17 786.38	37.21	35.47	35.12	34.77	34.41	34.06	33.71	35.67	35.47	35.27	35.07	34.87	34.67	35.28	34.93	34.58	34.22	33.87	
1'698'600 - 1'703'399	141'550 - 141'949.95	786.39 788.60	37.22	35.49	35.14	34.78	34.43	34.08	33.73	35.68	35.49	35.29	35.09	34.89	34.69	35.30	34.95	34.59	34.24	33.89	
1'703'400 - 1'708'199	141'950 - 142'349.95	788.61 790.82	37.23	35.50	35.15	34.80	34.45	34.10	33.75	35.70	35.50	35.30	35.10	34.91	34.71	35.31	34.96	34.61	34.26	33.91	
1'708'200 - 1'712'999	142'350 - 142'749.95	790.83 793.05	37.24	35.52	35.17	34.82	34.47	34.12	33.77	35.71	35.51	35.32	35.12	34.92	34.72	35.33	34.98	34.63	34.28	33.93	
1'713'000 - 1'717'799	142'750 - 143'149.95	793.06 795.27	37.25	35.53	35.18	34.83	34.48	34.13	33.78	35.72	35.53	35.33	35.13	34.94	34.74	35.34	34.99	34.64	34.29	33.94	
1'717'800 - 1'722'599	143'150 - 143'549.95	795.28 797.49	37.26	35.55	35.20	34.85	34.50	34.15	33.80	35.74	35.54	35.35	35.15	34.95	34.76	35.36	35.01	34.66	34.31	33.96	
1'722'600 - 1'727'399	143'550 - 143'949.95	797.50 799.71	37.26	35.56	35.21	34.86	34.52	34.17	33.82	35.75	35.56	35.36	35.16	34.97	34.77	35.37	35.02	34.68	34.33	33.98	
1'727'400 - 1'732'199	143'950 - 144'349.95	799.72 801.93	37.27	35.57	35.23	34.88	34.53	34.19	33.84	35.76	35.57	35.38	35.18	34.98	34.79	35.39	35.04	34.69	34.35	34.00	
1'732'200 - 1'736'999	144'350 - 144'749.95	801.94 804.16	37.28	35.59	35.24	34.90	34.55	34.20	33.86	35.78	35.58	35.39	35.19	35.00	34.80	35.40	35.05	34.71	34.36	34.02	
1'737'000 - 1'741'799	144'750 - 145'149.95	804.17 806.38	37.29	35.60	35.26	34.91	34.57	34.22	33.88	35.79	35.60	35.40	35.21	35.01	34.82	35.41	35.07	34.73	34.38	34.04	
1'741'800 - 1'746'599	145'150 - 145'549.95	806.39 808.60	37.30	35.61	35.27	34.93	34.58	34.24	33.90	35.80	35.61	35.42	35.22	35.03	34.84	35.43	35.08	34.74	34.40	34.05	
1'746'600 - 1'751'399	145'550 - 145'949.95	808.61 810.82	37.31	35.63	35.29	34.94	34.60	34.26	33.92	35.82	35.62	35.43	35.24	35.04	34.85	35.44	35.10	34.76	34.41	34.07	
1'751'400 - 1'756'199	145'950 - 146'349.95	810.83 813.05	37.32	35.64	35.30	34.96	34.62	34.27	33.93	35.83	35.64	35.45	35.25	35.06	34.87	35.46	35.11	34.77	34.43	34.09	
1'756'200 - 1'760'999	146'350 - 146'749.95	813.06 815.27	37.33	35.66	35.31	34.97	34.63	34.29	33.95	35.84	35.65	35.46	35.27	35.07	34.88	35.47	35.13	34.79	34.45	34.11	
1'761'000 - 1'765'799	146'750 - 147'149.95	815.28 817.49	37.34	35.67	35.33	34.99	34.65	34.31	33.97	35.85	35.66	35.47	35.28	35.09	34.90	35.48	35.14	34.80	34.46	34.13	
1'765'800 - 1'770'599	147'150 - 147'549.95	817.50 819.71	37.35	35.68	35.34	35.00	34.66	34.33	33.99	35.87	35.68	35.49	35.30	35.10	34.91	35.50	35.16	34.82	34.48	34.14	
1'770'600 - 1'775'399	147'550 - 147'949.95	819.72 821.93	37.35	35.70	35.36	35.02	34.68	34.34	34.01	35.88	35.69	35.50	35.31	35.12	34.93	35.51	35.17	34.84	34.50	34.16	
1'775'400 - 1'780'199	147'950 - 148'349.95	821.94 824.16	37.36	35.71	35.37	35.03	34.70	34.36	34.02	35.89	35.70	35.51	35.32	35.13	34.94	35.53	35.19	34.85	34.51	34.18	
1'780'200 - 1'784'999	148'350 - 148'749.95	824.17 826.38	37.37	35.72	35.39	35.05	34.71	34.38	34.04	35.90	35.72	35.53	35.34	35.15	34.96	35.54	35.20	34.87	34.53	34.19	
1'785'000 - 1'789'799	148'750 - 149'149.95	826.39 828.60	37.38	35.73	35.40	35.06	34.73	34.39	34.06	35.92	35.73	35.54	35.35	35.16	34.97						

TRANCHES BAREMES IMPOTS A LA SOURCE 2026						TAUX BAREMES IMPOTS A LA SOURCE 2026																		
Année fr.	Mois fr.	A l'heure fr.	A0	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H1	H2	H3	H4	H5				
			Seul	Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent						Famille monoparentale									
			%	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %				
1'924'200 - 1'928'999	160'350 - 160'749.95	890.83 893.05	37.61	36.08	35.77	35.46	35.15	34.84	34.53	36.25	36.07	35.90	35.73	35.55	35.38	35.92	35.61	35.29	34.98	34.67				
1'929'000 - 1'933'799	160'750 - 161'149.95	893.06 895.27	37.62	36.10	35.79	35.48	35.16	34.85	34.54	36.26	36.08	35.91	35.74	35.56	35.39	35.93	35.62	35.31	35.00	34.69				
1'933'800 - 1'938'599	161'150 - 161'549.95	895.28 897.49	37.63	36.11	35.80	35.49	35.18	34.87	34.56	36.27	36.10	35.92	35.75	35.58	35.40	35.94	35.63	35.32	35.01	34.70				
1'938'600 - 1'943'399	161'550 - 161'949.95	897.50 899.71	37.63	36.12	35.81	35.50	35.19	34.88	34.57	36.28	36.11	35.93	35.76	35.59	35.42	35.95	35.64	35.33	35.02	34.72				
1'943'400 - 1'948'199	161'950 - 162'349.95	899.72 901.93	37.64	36.13	35.82	35.51	35.21	34.90	34.59	36.29	36.12	35.95	35.77	35.60	35.43	35.96	35.65	35.35	35.04	34.73				
1'948'200 - 1'952'999	162'350 - 162'749.95	901.94 904.16	37.65	36.14	35.83	35.53	35.22	34.91	34.60	36.30	36.13	35.96	35.79	35.61	35.44	35.97	35.67	35.36	35.05	34.74				
1'953'000 - 1'957'799	162'750 - 163'149.95	904.17 906.38	37.66	36.15	35.84	35.54	35.23	34.93	34.62	36.31	36.14	35.97	35.80	35.62	35.45	35.99	35.68	35.37	35.07	34.76				
1'957'800 - 1'962'599	163'150 - 163'549.95	906.39 908.60	37.66	36.16	35.86	35.55	35.24	34.94	34.63	36.32	36.15	35.98	35.81	35.64	35.47	36.00	35.69	35.38	35.08	34.77				
1'962'600 - 1'967'399	163'550 - 163'949.95	908.61 910.82	37.67	36.17	35.87	35.56	35.26	34.95	34.65	36.33	36.16	35.99	35.82	35.65	35.48	36.01	35.70	35.40	35.09	34.79				
1'967'400 - 1'972'199	163'950 - 164'349.95	910.83 913.05	37.68	36.18	35.88	35.57	35.27	34.97	34.66	36.34	36.17	36.00	35.83	35.66	35.49	36.02	35.71	35.41	35.11	34.80				
1'972'200 - 1'976'999	164'350 - 164'749.95	913.06 915.27	37.68	36.19	35.89	35.59	35.28	34.98	34.68	36.35	36.18	36.01	35.84	35.67	35.50	36.03	35.73	35.42	35.12	34.82				
1'977'000 - 1'981'799	164'750 - 165'149.95	915.28 917.49	37.69	36.20	35.90	35.60	35.30	34.99	34.69	36.36	36.19	36.02	35.85	35.69	35.52	36.04	35.74	35.44	35.13	34.83				
1'981'800 - 1'986'599	165'150 - 165'549.95	917.50 919.71	37.70	36.22	35.91	35.61	35.31	35.01	34.70	36.37	36.20	36.03	35.87	35.70	35.53	36.05	35.75	35.45	35.15	34.84				
1'986'600 - 1'991'399	165'550 - 165'949.95	919.72 921.93	37.70	36.23	35.92	35.62	35.32	35.02	34.72	36.38	36.21	36.04	35.88	35.71	35.54	36.06	35.76	35.46	35.16	34.86				
1'991'400 - 1'996'199	165'950 - 166'349.95	921.94 924.16	37.71	36.24	35.94	35.63	35.33	35.03	34.73	36.39	36.22	36.06	35.89	35.72	35.55	36.07	35.77	35.47	35.17	34.87				
1'996'200 - 2'000'999	166'350 - 166'749.95	924.17 926.38	37.72	36.25	35.95	35.65	35.35	35.05	34.75	36.40	36.23	36.07	35.90	35.73	35.56	36.08	35.78	35.48	35.18	34.88				
2'001'000 - 2'010'599	166'750 - 167'549.95	926.39 930.82	37.73	36.26	35.96	35.66	35.37	35.07	34.77	36.41	36.25	36.08	35.92	35.75	35.58	36.10	35.80	35.50	35.20	34.91				
2'010'600 - 2'020'199	167'550 - 168'349.95	930.83 935.27	37.74	36.28	35.99	35.69	35.39	35.09	34.80	36.43	36.27	36.10	35.94	35.77	35.61	36.12	35.82	35.53	35.23	34.93				
2'020'200 - 2'029'799	168'350 - 169'149.95	935.28 939.71	37.76	36.30	36.01	35.71	35.42	35.12	34.82	36.45	36.29	36.12	35.96	35.79	35.63	36.14	35.85	35.55	35.26	34.96				
2'029'800 - 2'039'399	169'150 - 169'949.95	939.72 944.16	37.77	36.32	36.03	35.73	35.44	35.14	34.85	36.47	36.31	36.15	35.98	35.82										

TRANCHES BAREMES IMPOTS A LA SOURCE 2026					TAUX BAREMES IMPOTS A LA SOURCE 2026																
Année fr.	Mois fr.	A l'heure fr.	A0	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H1	H2	H3	H4	H5	
			Seul	Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent						Famille monoparentale						
			%	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	
2'308'200 - 2'317'799	192'350 - 193'149.95	1'068.61 1'073.05	38.11	36.84	36.58	36.32	36.06	35.80	35.54	36.96	36.82	36.67	36.53	36.39	36.24	36.70	36.44	36.18	35.92	35.66	
2'317'800 - 2'327'399	193'150 - 193'949.95	1'073.06 1'077.49	38.12	36.85	36.59	36.33	36.08	35.82	35.56	36.97	36.83	36.69	36.55	36.40	36.26	36.71	36.45	36.20	35.94	35.68	
2'327'400 - 2'336'999	193'950 - 194'749.95	1'077.50 1'081.93	38.13	36.87	36.61	36.35	36.10	35.84	35.58	36.99	36.85	36.71	36.56	36.42	36.28	36.73	36.47	36.21	35.96	35.70	
2'337'000 - 2'346'599	194'750 - 195'549.95	1'081.94 1'086.38	38.14	36.88	36.63	36.37	36.11	35.86	35.60	37.00	36.86	36.72	36.58	36.44	36.30	36.74	36.49	36.23	35.98	35.72	
2'346'600 - 2'356'199	195'550 - 196'349.95	1'086.39 1'090.82	38.15	36.90	36.64	36.39	36.13	35.88	35.62	37.02	36.88	36.74	36.60	36.45	36.31	36.76	36.50	36.25	35.99	35.74	
2'356'200 - 2'365'799	196'350 - 197'149.95	1'090.83 1'095.27	38.16	36.91	36.66	36.40	36.15	35.90	35.64	37.03	36.89	36.75	36.61	36.47	36.33	36.77	36.52	36.27	36.01	35.76	
2'365'800 - 2'375'399	197'150 - 197'949.95	1'095.28 1'099.71	38.17	36.93	36.67	36.42	36.17	35.91	35.66	37.05	36.91	36.77	36.63	36.49	36.35	36.79	36.54	36.28	36.03	35.78	
2'375'400 - 2'384'999	197'950 - 198'749.95	1'099.72 1'104.16	38.18	36.94	36.69	36.44	36.19	35.93	35.68	37.06	36.92	36.78	36.64	36.50	36.37	36.80	36.55	36.30	36.05	35.80	
2'385'000 - 2'394'599	198'750 - 199'549.95	1'104.17 1'108.60	38.19	36.96	36.71	36.45	36.20	35.95	35.70	37.07	36.94	36.80	36.66	36.52	36.38	36.82	36.57	36.32	36.07	35.82	
2'394'600 - 2'404'199	199'550 - 200'349.95	1'108.61 1'113.05	38.20	36.97	36.72	36.47	36.22	35.97	35.72	37.09	36.95	36.81	36.67	36.54	36.40	36.84	36.59	36.34	36.09	35.84	
2'404'200 - 2'413'799	200'350 - 201'149.95	1'113.06 1'117.49	38.21	36.98	36.74	36.49	36.24	35.99	35.74	37.10	36.96	36.83	36.69	36.55	36.42	36.85	36.60	36.35	36.10	35.85	
2'413'800 - 2'423'399	201'150 - 201'949.95	1'117.50 1'121.93	38.22	37.00	36.75	36.50	36.26	36.01	35.76	37.11	36.98	36.84	36.71	36.57	36.43	36.86	36.62	36.37	36.12	35.87	
2'423'400 - 2'432'999	201'950 - 202'749.95	1'121.94 1'126.38	38.22	37.01	36.77	36.52	36.27	36.03	35.78	37.13	36.99	36.86	36.72	36.58	36.45	36.88	36.63	36.39	36.14	35.89	
2'433'000 - 2'442'599	202'750 - 203'549.95	1'126.39 1'130.82	38.23	37.03	36.78	36.54	36.29	36.04	35.80	37.14	37.01	36.87	36.74	36.60	36.46	36.89	36.65	36.40	36.16	35.91	
2'442'600 - 2'452'199	203'550 - 204'349.95	1'130.83 1'135.27	38.24	37.04	36.80	36.55	36.31	36.06	35.82	37.16	37.02	36.89	36.75	36.62	36.48	36.91	36.66	36.42	36.17	35.93	
2'452'200 - 2'461'799	204'350 - 205'149.95	1'135.28 1'139.71	38.25	37.05	36.81	36.57	36.32	36.08	35.84	37.17	37.03	36.90	36.77	36.63	36.50	36.92	36.68	36.43	36.19	35.95	
2'461'800 - 2'471'399	205'150 - 205'949.95	1'139.72 1'144.16	38.26	37.07	36.83	36.58	36.34	36.10	35.85	37.18	37.05	36.91	36.78	36.65	36.51	36.94	36.69	36.45	36.21	35.96	
2'471'400 - 2'480'999	205'950 - 206'749.95	1'144.17 1'148.60	38.27	37.08	36.84	36.60	36.36	36.11	35.87	37.19	37.06	36.93	36.80	36.66	36.53	36.95	36.71	36.47	36.22	35.98	
2'481'000 - 2'490'599	206'750 - 207'549.95	1'148.61 1'153.05	38.28	37.10	36.85	36.61	36.37	36.13	35.89	37.21	37.08	36.94	36.81	36.68	36.54	36.97	36.72	36.48	36.24	36.00	
2'490'600 - 2'500'199	207'550 - 208'349.95	1'153.06 1'157.49	38.29	37.11	36.87																

TRANCHES BAREMES IMPOTS A LA SOURCE 2026					TAUX BAREMES IMPOTS A LA SOURCE 2026																
Année fr.	Mois fr.	A l'heure fr.		A0	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H1	H2	H3	H4	H5
				Seul	Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent					Famille monoparentale						
				%	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %
2'769'000 - 2'778'599	230'750 - 231'549.95	1'281.94	1'286.38	38.52	37.46	37.24	37.03	36.81	36.59	36.38	37.55	37.43	37.32	37.20	37.08	36.96	37.34	37.12	36.91	36.69	36.48
2'778'600 - 2'788'199	231'550 - 232'349.95	1'286.39	1'290.82	38.52	37.47	37.25	37.04	36.82	36.61	36.39	37.56	37.45	37.33	37.21	37.09	36.97	37.35	37.14	36.92	36.71	36.49
2'788'200 - 2'797'799	232'350 - 233'149.95	1'290.83	1'295.27	38.53	37.48	37.26	37.05	36.83	36.62	36.41	37.57	37.46	37.34	37.22	37.10	36.99	37.36	37.15	36.93	36.72	36.50
2'797'800 - 2'807'399	233'150 - 233'949.95	1'295.28	1'299.71	38.54	37.49	37.28	37.06	36.85	36.63	36.42	37.58	37.47	37.35	37.23	37.12	37.00	37.37	37.16	36.95	36.73	36.52
2'807'400 - 2'816'999	233'950 - 234'749.95	1'299.72	1'304.16	38.55	37.50	37.29	37.07	36.86	36.65	36.43	37.59	37.48	37.36	37.24	37.13	37.01	37.38	37.17	36.96	36.75	36.53
2'817'000 - 2'826'599	234'750 - 235'549.95	1'304.17	1'308.60	38.55	37.51	37.30	37.09	36.87	36.66	36.45	37.60	37.49	37.37	37.26	37.14	37.02	37.40	37.18	36.97	36.76	36.55
2'826'600 - 2'836'199	235'550 - 236'349.95	1'308.61	1'313.05	38.56	37.52	37.31	37.10	36.89	36.67	36.46	37.61	37.50	37.38	37.27	37.15	37.03	37.41	37.19	36.98	36.77	36.56
2'836'200 - 2'845'799	236'350 - 237'149.95	1'313.06	1'317.49	38.57	37.53	37.32	37.11	36.90	36.69	36.48	37.62	37.51	37.39	37.28	37.16	37.05	37.42	37.21	37.00	36.78	36.57
2'845'800 - 2'855'399	237'150 - 237'949.95	1'317.50	1'321.93	38.57	37.54	37.33	37.12	36.91	36.70	36.49	37.63	37.52	37.40	37.29	37.17	37.06	37.43	37.22	37.01	36.80	36.59
2'855'400 - 2'864'999	237'950 - 238'749.95	1'321.94	1'326.38	38.58	37.55	37.34	37.13	36.92	36.71	36.50	37.64	37.53	37.41	37.30	37.19	37.07	37.44	37.23	37.02	36.81	36.60
2'865'000 - 2'874'599	238'750 - 239'549.95	1'326.39	1'330.82	38.59	37.56	37.35	37.14	36.94	36.73	36.52	37.65	37.54	37.42	37.31	37.20	37.08	37.45	37.24	37.03	36.82	36.61
2'874'600 - 2'884'199	239'550 - 240'349.95	1'330.83	1'335.27	38.59	37.57	37.36	37.16	36.95	36.74	36.53	37.66	37.55	37.44	37.32	37.21	37.09	37.46	37.25	37.04	36.83	36.63
2'884'200 - 2'893'799	240'350 - 241'149.95	1'335.28	1'339.71	38.60	37.58	37.37	37.17	36.96	36.75	36.54	37.67	37.56	37.45	37.33	37.22	37.11	37.47	37.26	37.05	36.85	36.64
2'893'800 - 2'903'399	241'150 - 241'949.95	1'339.72	1'344.16	38.61	37.59	37.39	37.18	36.97	36.76	36.56	37.68	37.57	37.46	37.34	37.23	37.12	37.48	37.27	37.07	36.86	36.65
2'903'400 - 2'912'999	241'950 - 242'749.95	1'344.17	1'348.60	38.61	37.60	37.40	37.19	36.98	36.78	36.57	37.69	37.58	37.47	37.35	37.24	37.13	37.49	37.28	37.08	36.87	36.67
2'913'000 - 2'922'599	242'750 - 243'549.95	1'348.61	1'353.05	38.62	37.61	37.41	37.20	37.00	36.79	36.58	37.70	37.59	37.48	37.36	37.25	37.14	37.50	37.29	37.09	36.88	36.68
2'922'600 - 2'932'199	243'550 - 244'349.95	1'353.06	1'357.49	38.63	37.62	37.42	37.21	37.01	36.80	36.60	37.71	37.60	37.49	37.37	37.26	37.15	37.51	37.31	37.10	36.90	36.69
2'932'200 - 2'941'799	244'350 - 245'149.95	1'357.50	1'361.93	38.63	37.63	37.43	37.22	37.02	36.81	36.61	37.72	37.61	37.50	37.38	37.27	37.16	37.52	37.32	37.11	36.91	36.70
2'941'800 - 2'951'399	245'150 - 245'949.95	1'361.94	1'366.38	38.64	37.64	37.44	37.23	37.03	36.83	36.62	37.73	37.62	37.51	37.40	37.28	37.17	37.53	37.33	37.12	36.92	36.72
2'951'400 - 2'960																					

TRANCHES BAREMES IMPOTS A LA SOURCE 2026						TAUX BAREMES IMPOTS A LA SOURCE 2026																		
Année fr.	Mois fr.	A l'heure fr.	A0	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H1	H2	H3	H4	H5				
			Seul	Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent						Famille monoparentale									
			%	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %				
3'450'600 - 3'469'799	287'550 - 289'149.95	1'597.50 1'606.38	38.93	38.08	37.90	37.73	37.56	37.38	37.21	38.15	38.05	37.96	37.87	37.77	37.68	37.98	37.81	37.64	37.46	37.29				
3'469'800 - 3'488'999	289'150 - 290'749.95	1'606.39 1'615.27	38.94	38.09	37.92	37.75	37.57	37.40	37.23	38.16	38.07	37.97	37.88	37.79	37.69	38.00	37.83	37.65	37.48	37.31				
3'489'000 - 3'508'199	290'750 - 292'349.95	1'615.28 1'624.16	38.94	38.10	37.93	37.76	37.59	37.42	37.25	38.17	38.08	37.99	37.90	37.80	37.71	38.01	37.84	37.67	37.50	37.33				
3'508'200 - 3'527'399	292'350 - 293'949.95	1'624.17 1'633.05	38.95	38.12	37.95	37.78	37.61	37.44	37.27	38.19	38.09	38.00	37.91	37.82	37.72	38.03	37.85	37.68	37.51	37.34				
3'527'400 - 3'546'599	293'950 - 295'549.95	1'633.06 1'641.93	38.96	38.13	37.96	37.79	37.62	37.45	37.28	38.20	38.11	38.02	37.92	37.83	37.74	38.04	37.87	37.70	37.53	37.36				
3'546'600 - 3'565'799	295'550 - 297'149.95	1'641.94 1'650.82	38.97	38.14	37.98	37.81	37.64	37.47	37.30	38.21	38.12	38.03	37.94	37.85	37.76	38.05	37.88	37.72	37.55	37.38				
3'565'800 - 3'584'999	297'150 - 298'749.95	1'650.83 1'659.71	38.98	38.16	37.99	37.82	37.65	37.49	37.32	38.22	38.13	38.04	37.95	37.86	37.77	38.07	37.90	37.73	37.56	37.40				
3'585'000 - 3'604'199	298'750 - 300'349.95	1'659.72 1'668.60	38.99	38.17	38.00	37.84	37.67	37.50	37.34	38.24	38.15	38.06	37.97	37.88	37.79	38.08	37.91	37.75	37.58	37.41				
3'604'200 - 3'623'399	300'350 - 301'949.95	1'668.61 1'677.49	39.00	38.18	38.02	37.85	37.69	37.52	37.35	38.25	38.16	38.07	37.98	37.89	37.80	38.09	37.93	37.76	37.60	37.43				
3'623'400 - 3'642'599	301'950 - 303'549.95	1'677.50 1'686.38	39.01	38.20	38.03	37.87	37.70	37.54	37.37	38.26	38.17	38.08	37.99	37.90	37.81	38.11	37.94	37.78	37.61	37.45				
3'642'600 - 3'661'799	303'550 - 305'149.95	1'686.39 1'695.27	39.01	38.21	38.04	37.88	37.72	37.55	37.39	38.27	38.19	38.10	38.01	37.92	37.83	38.12	37.96	37.79	37.63	37.46				
3'661'800 - 3'680'999	305'150 - 306'749.95	1'695.28 1'704.16	39.02	38.22	38.06	37.89	37.73	37.57	37.40	38.29	38.20	38.11	38.02	37.93	37.84	38.13	37.97	37.81	37.64	37.48				
3'681'000 - 3'700'199	306'750 - 308'349.95	1'704.17 1'713.05	39.03	38.23	38.07	37.91	37.75	37.58	37.42	38.30	38.21	38.12	38.03	37.95	37.86	38.14	37.98	37.82	37.66	37.50				
3'700'200 - 3'719'399	308'350 - 309'949.95	1'713.06 1'721.93	39.04	38.25	38.08	37.92	37.76	37.60	37.44	38.31	38.22	38.13	38.05	37.96	37.87	38.16	38.00	37.83	37.67	37.51				
3'719'400 - 3'738'599	309'950 - 311'549.95	1'721.94 1'730.82	39.05	38.26	38.10	37.94	37.78	37.61	37.45	38.32	38.23	38.15	38.06	37.97	37.89	38.17	38.01	37.85	37.69	37.53				
3'738'600 - 3'757'799	311'550 - 313'149.95	1'730.83 1'739.71	39.05	38.27	38.11	37.95	37.79	37.63	37.47	38.33	38.25	38.16	38.07	37.99	37.90	38.18	38.02	37.86	37.70	37.54				
3'757'800 - 3'776'999	313'150 - 314'749.95	1'739.72 1'748.60	39.06	38.28	38.12	37.96	37.80	37.64	37.49	38.34	38.26	38.17	38.09	38.00	37.91	38.19	38.04	37.88	37.72	37.56				
3'777'000 - 3'796'199	314'750 - 316'349.95	1'748.61 1'757.49	39.07	38.29	38.13	37.98	37.82	37.66	37.50	38.35	38.27	38.18	38.10	38.01	37.93	38.21	38.05	37.89	37.73	37.57				
3'796'200 - 3'815'399	316'350 - 317'949.95	1'757.50 1'766.38	39.08	38.30	38.15	37.99	37.83	37.67	37.52	38.37	38.28	38.20	38.11	38.03	37.94	38.22	38.06	37.90	37.75	37.59				
3'815'400 - 3'834'599	317'950 - 319'549.95	1'766.39 1'775.2																						

TRANCHES BAREMES IMPOTS A LA SOURCE 2026					TAUX BAREMES IMPOTS A LA SOURCE 2026																			
Année fr.	Mois fr.	A l'heure fr.	A0	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H1	H2	H3	H4	H5				
			Seul	Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent						Famille monoparentale									
			%	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %				
4'372'200 - 4'410'599	364'350 - 367'549.95	2'024.17 2'041.93	39.28	38.61	38.47	38.33	38.20	38.06	37.92	38.66	38.59	38.51	38.44	38.37	38.29	38.53	38.40	38.26	38.12	37.99				
4'410'600 - 4'448'999	367'550 - 370'749.95	2'041.94 2'059.71	39.29	38.62	38.49	38.35	38.22	38.08	37.95	38.68	38.60	38.53	38.46	38.38	38.31	38.55	38.42	38.28	38.15	38.01				
4'449'000 - 4'487'399	370'750 - 373'949.95	2'059.72 2'077.49	39.30	38.64	38.51	38.37	38.24	38.10	37.97	38.69	38.62	38.55	38.48	38.40	38.33	38.57	38.43	38.30	38.17	38.03				
4'487'400 - 4'525'799	373'950 - 377'149.95	2'077.50 2'095.27	39.31	38.66	38.52	38.39	38.26	38.13	37.99	38.71	38.64	38.56	38.49	38.42	38.35	38.59	38.45	38.32	38.19	38.05				
4'525'800 - 4'564'199	377'150 - 380'349.95	2'095.28 2'113.05	39.32	38.67	38.54	38.41	38.28	38.15	38.01	38.72	38.65	38.58	38.51	38.44	38.37	38.60	38.47	38.34	38.21	38.08				
4'564'200 - 4'602'599	380'350 - 383'549.95	2'113.06 2'130.82	39.33	38.69	38.56	38.43	38.30	38.17	38.04	38.74	38.67	38.60	38.53	38.46	38.39	38.62	38.49	38.36	38.23	38.10				
4'602'600 - 4'640'999	383'550 - 386'749.95	2'130.83 2'148.60	39.34	38.71	38.58	38.45	38.32	38.19	38.06	38.75	38.68	38.61	38.54	38.48	38.41	38.64	38.51	38.38	38.25	38.12				
4'641'000 - 4'679'399	386'750 - 389'949.95	2'148.61 2'166.38	39.35	38.72	38.59	38.46	38.34	38.21	38.08	38.77	38.70	38.63	38.56	38.49	38.42	38.65	38.52	38.39	38.27	38.14				
4'679'400 - 4'717'799	389'950 - 393'149.95	2'166.39 2'184.16	39.36	38.74	38.61	38.48	38.35	38.23	38.10	38.78	38.71	38.65	38.58	38.51	38.44	38.67	38.54	38.41	38.28	38.16				
4'717'800 - 4'756'199	393'150 - 396'349.95	2'184.17 2'201.93	39.37	38.75	38.62	38.50	38.37	38.24	38.12	38.80	38.73	38.66	38.59	38.53	38.46	38.68	38.56	38.43	38.30	38.18				
4'756'200 - 4'794'599	396'350 - 399'549.95	2'201.94 2'219.71	39.38	38.77	38.64	38.51	38.39	38.26	38.14	38.81	38.74	38.68	38.61	38.54	38.48	38.70	38.57	38.45	38.32	38.20				
4'794'600 - 4'832'999	399'550 - 402'749.95	2'219.72 2'237.49	39.39	38.78	38.66	38.53	38.41	38.28	38.16	38.83	38.76	38.69	38.63	38.56	38.49	38.71	38.59	38.46	38.34	38.21				
4'833'000 - 4'871'399	402'750 - 405'949.95	2'237.50 2'255.27	39.40	38.79	38.67	38.55	38.42	38.30	38.18	38.84	38.77	38.71	38.64	38.57	38.51	38.73	38.60	38.48	38.36	38.23				
4'871'400 - 4'909'799	405'950 - 409'149.95	2'255.28 2'273.05	39.41	38.81	38.69	38.56	38.44	38.32	38.20	38.85	38.79													

TRANCHES BAREMES IMPOTS A LA SOURCE 2026					TAUX BAREMES IMPOTS A LA SOURCE 2026																	
Année fr.	Mois fr.	A l'heure fr.		A0	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H1	H2	H3	H4	H5	
				Seul	Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent					Famille monoparentale							
				%	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	
6'561'000 - 6'637'799	546'750 - 553'149.95	3'037.50	3'073.05	39.71	39.27	39.18	39.09	38.99	38.90	38.81	39.30	39.25	39.20	39.15	39.10	39.06	39.22	39.13	39.04	38.95	38.85	
6'637'800 - 6'714'599	553'150 - 559'549.95	3'073.06	3'108.60	39.72	39.28	39.19	39.10	39.01	38.92	38.83	39.31	39.26	39.22	39.17	39.12	39.07	39.23	39.14	39.05	38.96	38.87	
6'714'600 - 6'791'399	559'550 - 565'949.95	3'108.61	3'144.16	39.73	39.30	39.21	39.12	39.03	38.94	38.85	39.33	39.28	39.23	39.19	39.14	39.09	39.25	39.16	39.07	38.98	38.89	
6'791'400 - 6'868'199	565'950 - 572'349.95	3'144.17	3'179.71	39.74	39.31	39.22	39.14	39.05	38.96	38.87	39.34	39.29	39.25	39.20	39.15	39.11	39.26	39.18	39.09	39.00	38.91	
6'868'200 - 6'944'999	572'350 - 578'749.95	3'179.72	3'215.27	39.75	39.33	39.24	39.15	39.07	38.98	38.89	39.35	39.31	39.26	39.22	39.17	39.12	39.28	39.19	39.10	39.02	38.93	
6'945'000 - 7'021'799	578'750 - 585'149.95	3'215.28	3'250.82	39.76	39.34	39.25	39.17	39.08	39.00	38.91	39.37	39.32	39.28	39.23	39.19	39.14	39.29	39.21	39.12	39.04	38.95	
7'021'800 - 7'098'599	585'150 - 591'549.95	3'250.83	3'286.38	39.77	39.35	39.27	39.18	39.10	39.01	38.93	39.38	39.34	39.29	39.25	39.20	39.16	39.31	39.22	39.14	39.05	38.97	
7'098'600 - 7'175'399	591'550 - 597'949.95	3'286.39	3'321.93	39.78	39.37	39.28	39.20	39.11	39.03	38.95	39.39	39.35	39.30	39.26	39.22	39.17	39.32	39.24	39.15	39.07	38.98	
7'175'400 - 7'252'199	597'950 - 604'349.95	3'321.94	3'357.49	39.79	39.38	39.30	39.21	39.13	39.05	38.96	39.41	39.36	39.32	39.27	39.23	39.19	39.33	39.25	39.17	39.08	39.00	
7'252'200 - 7'328'999	604'350 - 610'749.95	3'357.50	3'393.05	39.79	39.39	39.31	39.23	39.14	39.06	38.98	39.42	39.38	39.33	39.29	39.24	39.20	39.35	39.26	39.18	39.10	39.02	
7'329'000 - 7'405'799	610'750 - 617'149.95	3'393.06	3'428.60	39.80	39.40	39.32	39.24	39.16	39.08	39.00	39.43	39.39	39.34	39.30	39.26	39.21	39.36	39.28	39.20	39.12	39.03	
7'405'800 - 7'482'599	617'150 - 623'549.95	3'428.61	3'464.16	39.81	39.42	39.34	39.25	39.17	39.09	39.01	39.44	39.40	39.36	39.31	39.27	39.23	39.37	39.29	39.21	39.13	39.05	
7'482'600 - 7'559'399	623'550 - 629'949.95	3'464.17	3'499.71	39.82	39.43	39.35	39.27	39.19	39.11	39.03	39.45	39.41	39.37	39.33	39.28	39.24	39.38	39.30	39.23	39.15	39.07	
7'559'400 - 7'636'199	629'950 - 636'349.95	3'499.72	3'535.27	39.83	39.44</																	

TRANCHES BAREMES IMPOTS A LA SOURCE 2026					TAUX BAREMES IMPOTS A LA SOURCE 2026																
Année fr.	Mois fr.	A l'heure fr.	A0	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H1	H2	H3	H4	H5	
			Seul	Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent						Famille monoparentale						
			%	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	
12'397'800 - 12'704'999	1'033'150 - 1'058'749.95	5'739.72 5'881.93	40.12	39.89	39.84	39.79	39.75	39.70	39.65	39.90	39.88	39.85	39.83	39.80	39.78	39.86	39.82	39.77	39.72	39.67	
12'705'000 - 13'012'199	1'058'750 - 1'084'349.95	5'881.94 6'024.16	40.13	39.91	39.86	39.81	39.77	39.72	39.67	39.92	39.90	39.87	39.85	39.82	39.80	39.88	39.83	39.79	39.74	39.69	
13'012'200 - 13'319'399	1'084'350 - 1'109'949.95	6'024.17 6'166.38	40.14	39.92	39.88	39.83	39.78	39.74	39.69	39.94	39.91	39.89	39.86	39.84	39.82	39.90	39.85	39.81	39.76	39.71	
13'319'400 - 13'626'599	1'109'950 - 1'135'549.95	6'166.39 6'308.60	40.15	39.94	39.89	39.85	39.80	39.76	39.71	39.95	39.93	39.90	39.88	39.86	39.83	39.91	39.87	39.82	39.78	39.73	
13'626'600 - 13'933'799	1'135'550 - 1'161'149.95	6'308.61 6'450.82	40.16	39.95	39.91	39.86	39.82	39.78	39.73	39.96	39.94	39.92	39.90	39.87	39.85	39.93	39.88	39.84	39.80	39.75	
13'933'800 - 14'240'999	1'161'150 - 1'186'749.95	6'450.83 6'593.05	40.17	39.96	39.92	39.88	39.84	39.79	39.75	39.98	39.95	39.93	39.91	39.89	39.87	39.94	39.90	39.86	39.81	39.77	
14'241'000 - 14'548'199	1'186'750 - 1'212'349.95	6'593.06 6'735.27	40.18	39.98	39.94	39.89	39.85	39.81	39.77	39.99	39.97	39.95	39.92	39.90	39.88	39.96	39.91	39.87	39.83	39.79	
14'548'200 - 14'855'399	1'212'350 - 1'237'949.95	6'735.28 6'877.49	40.19	39.99	39.95	39.91	39.87	39.83	39.79	40.00	39.98	39.96	39.94	39.92	39.89	39.97	39.93	39.89	39.85	39.80	
14'855'400 - 15'162'599	1'237'950 - 1'263'549.95	6'877.50 7'019.71	40.20	40.00	39.96	39.92	39.88	39.84	39.80	40.01	39.99	39.97	39.95	39.93	39.91	39.98	39.94	39.90	39.86	39.82	
15'162'600 - 15'469'799	1'263'550 - 1'289'149.95	7'019.72 7'161.93	40.21	40.01	39.97	39.94	39.90	39.86	39.82	40.03	40.00	39.98	39.96	39.94	39.92	39.99	39.95	39.91	39.88	39.84	
15'469'800 - 15'776'999	1'289'150 - 1'314'749.95	7'161.94 7'304.16	40.21	40.02	39.99	39.95	39.91	39.87	39.83	40.04	40.02	40.00	39.98	39.96	39.94	40.00	39.97	39.93	39.89	39.85	
15'777'000 - 16'084'199	1'314'750 - 1'340'349.95	7'304.17 7'446.38	40.22	40.04	40.00	39.96	39.92	39.89	39.85	40.05	40.03	40.01	39.99	39.97	39.95	40.02	39.98	39.94	39.90	39.86	
16'084'200 - 16'391'399	1'340'350 - 1'365'949.95	7'446.39 7'588.60	40.23	40.05	40.01	39.97	39.94	39.90	39.86	40.06	40.04	40.02	40.00	39.98	39.96	40.03	39.99	39.95	39.92	39.88	
16'391'400 - 17'005'799	1'365'950 - 1'417'149.95	7'588.61 7'873.05	40.24	40.06	40.02	39.99	39.95</														

TRANCHES BAREMES IMPOTS A LA SOURCE 2026				TAUX BAREMES IMPOTS A LA SOURCE 2026																
Année fr.	Mois fr.	A l'heure fr.	A0	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H1	H2	H3	H4	H5
			Seul	Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent					Famille monoparentale						
				0 enf.	1 enf.	2 enf.	3 enf.	4 enf.	5 enf.	0 enf.	1 enf.	2 enf.	3 enf.	4 enf.	5 enf.	1 enf.	2 enf.	3 enf.	4 enf.	5 enf.
			%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%
73'530'600 - 78'445'799	6'127'550 - 6'537'149.95	34'041.94 36'317.49	40.50	40.47	40.46	40.45	40.44	40.43	40.43	40.47	40.46	40.46	40.45	40.45	40.45	40.46	40.45	40.45	40.44	40.43
78'445'800 - 83'360'999	6'537'150 - 6'946'749.95	36'317.50 38'593.05	40.51	40.47	40.46	40.46	40.45	40.44	40.43	40.47	40.47	40.47	40.46	40.46	40.45	40.47	40.46	40.45	40.45	40.44
83'361'000 - 88'276'199	6'946'750 - 7'356'349.95	38'593.06 40'868.60	40.51	40.48	40.47	40.46	40.46	40.45	40.44	40.48	40.48	40.47	40.47	40.47	40.46	40.47	40.47	40.46	40.45	40.45
88'276'200 - 93'191'399	7'356'350 - 7'765'949.95	40'868.61 43'144.16	40.52	40.48	40.48	40.47	40.46	40.46	40.45	40.49	40.48	40.48	40.48	40.47	40.47	40.48	40.47	40.47	40.46	40.45
93'191'400 - 98'106'599	7'765'950 - 8'175'549.95	43'144.17 45'419.71	40.52	40.49	40.48	40.48	40.47	40.46	40.46	40.49	40.49	40.48	40.48	40.48	40.47	40.49	40.48	40.47	40.47	40.46
98'106'600 - 103'021'800	8'175'550 - 8'585'150.00	45'419.72 47'695.28	40.52	40.49	40.49	40.48	40.48	40.47	40.46	40.49	40.49	40.49	40.49	40.48	40.48	40.49	40.48	40.48	40.47	40.47