

TRANCHES BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2026			TAUX BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2026					
Revenus cumulés du couple			Cr0	Cr1	Cr2	Cr3	Cr4	Cr5
Année fr.	Mois fr.		Marié et les 2 conjoints travaillent					
			0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %
0 -	62'399	0 -	5'199.95					
62'400 -	63'599	5'200 -	5'299.95	0.02				
63'600 -	64'799	5'300 -	5'399.95	0.21				
64'800 -	65'999	5'400 -	5'499.95	0.41				
66'000 -	67'199	5'500 -	5'599.95	0.59				
67'200 -	68'399	5'600 -	5'699.95	0.77				
68'400 -	69'599	5'700 -	5'799.95	0.94				
69'600 -	70'799	5'800 -	5'899.95	1.10				
70'800 -	71'999	5'900 -	5'999.95	1.26				
72'000 -	73'199	6'000 -	6'099.95	1.43				
73'200 -	74'399	6'100 -	6'199.95	1.60				
74'400 -	75'599	6'200 -	6'299.95	1.81				
75'600 -	76'799	6'300 -	6'399.95	1.98				
76'800 -	77'999	6'400 -	6'499.95	2.14				
78'000 -	79'199	6'500 -	6'599.95	2.32				
79'200 -	80'399	6'600 -	6'699.95	2.49				
80'400 -	81'599	6'700 -	6'799.95	2.66				
81'600 -	82'799	6'800 -	6'899.95	2.83	0.09			
82'800 -	83'999	6'900 -	6'999.95	3.00	0.24			
84'000 -	85'199	7'000 -	7'099.95	3.18	0.39			
85'200 -	86'399	7'100 -	7'199.95	3.35	0.53			
86'400 -	87'599	7'200 -	7'299.95	3.51	0.67			
87'600 -	88'799	7'300 -	7'399.95	3.68	0.81			
88'800 -	89'999	7'400 -	7'499.95	3.85	0.94			
90'000 -	91'199	7'500 -	7'599.95	4.02	1.07			
91'200 -	92'399	7'600 -	7'699.95	4.19	1.21			
92'400 -	93'599	7'700 -	7'799.95	4.35	1.35			
93'600 -	94'799	7'800 -	7'899.95	4.51	1.48			
94'800 -	95'999	7'900 -	7'999.95	4.66	1.61			
96'000 -	97'199	8'000 -	8'099.95	4.81	1.75			
97'200 -	98'399	8'100 -	8'199.95	4.96	1.89			
98'400 -	99'599	8'200 -	8'299.95	5.10	2.03			
99'600 -	100'799	8'300 -	8'399.95	5.24	2.16	0.01		
100'800 -	101'999	8'400 -	8'499.95	5.39	2.29	0.14		
102'000 -	103'199	8'500 -	8'599.95	5.53	2.43	0.26		
103'200 -	104'399	8'600 -	8'699.95	5.68	2.57	0.38		
104'400 -	105'599	8'700 -	8'799.95	5.82	2.71	0.50		
105'600 -	106'799	8'800 -	8'899.95	5.96	2.84	0.61		
106'800 -	107'999	8'900 -	8'999.95	6.10	2.98	0.72		
108'000 -	109'199	9'000 -	9'099.95	6.23	3.12	0.83		
109'200 -	110'399	9'100 -	9'199.95	6.37	3.26	0.95		
110'400 -	111'599	9'200 -	9'299.95	6.50	3.40	1.06		
111'600 -	112'799	9'300 -	9'399.95	6.64	3.56	1.18		
112'800 -	113'999	9'400 -	9'499.95	6.78	3.71	1.29		
114'000 -	115'199	9'500 -	9'599.95	6.92	3.86	1.41		
115'200 -	116'399	9'600 -	9'699.95	7.06	4.00	1.53		
116'400 -	117'599	9'700 -	9'799.95	7.20	4.14	1.65		
117'600 -	118'799	9'800 -	9'899.95	7.34	4.28	1.77		
118'800 -	119'999	9'900 -	9'999.95	7.47	4.42	1.88	0.06	
120'000 -	121'199	10'000 -	10'099.95	7.60	4.56	2.00	0.17	
121'200 -	122'399	10'100 -	10'199.95	7.72	4.70	2.12	0.27	
122'400 -	123'599	10'200 -	10'299.95	7.85	4.84	2.24	0.37	
123'600 -	124'799	10'300 -	10'399.95	7.98	4.98	2.36	0.47	
124'800 -	125'999	10'400 -	10'499.95	8.10	5.11	2.48	0.57	
126'000 -	127'199	10'500 -	10'599.95	8.23	5.25	2.61	0.66	
127'200 -	128'399	10'600 -	10'699.95	8.35	5.37	2.73	0.76	
128'400 -	129'599	10'700 -	10'799.95	8.47	5.50	2.85	0.86	
129'600 -	130'799	10'800 -	10'899.95	8.59	5.63	2.97	0.96	
130'800 -	131'999	10'900 -	10'999.95	8.71	5.75	3.09	1.06	
132'000 -	133'199	11'000 -	11'099.95	8.83	5.89	3.22	1.16	
133'200 -	134'399	11'100 -	11'199.95	8.95	6.02	3.36	1.26	
134'400 -	135'599	11'200 -	11'299.95	9.07	6.14	3.49	1.37	
135'600 -	136'799	11'300 -	11'399.95	9.19	6.27	3.62	1.47	
136'800 -	137'999	11'400 -	11'499.95	9.30	6.39	3.75	1.58	0.01
138'000 -	139'199	11'500 -	11'599.95	9.42	6.51	3.88	1.68	0.10
139'200 -	140'399	11'600 -	11'699.95	9.53	6.64	4.01	1.79	0.19
140'400 -	141'299	11'725 -	11'774.95	9.64	6.76	4.14	1.90	0.28
141'300 -	141'899	11'775 -	11'824.95	9.71	6.84	4.21	1.96	0.33
141'900 -	142'499	11'825 -	11'874.95	9.77	6.92	4.29	2.03	0.38
142'500 -	143'099	11'875 -	11'924.95	9.84	6.99	4.36	2.09	0.43
143'100 -	143'699	11'925 -	11'974.95	9.90	7.07	4.44	2.16	0.47

Les barèmes Cr0 à Cr5 ne peuvent être utilisés que par l'administration fiscale, pour rectifier l'imposition des personnes soumises au barème C.
Les revenus imposables intègrent les revenus acquis en compensation (assurance-maladie / accidents / invalidité / maternité / chômage).

TRANCHES BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2026				TAUX BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2026						
Revenus cumulés du couple				Cr0	Cr1	Cr2	Cr3	Cr4	Cr5	
Année fr.	Mois fr.			Marié et les 2 conjoints travaillent						
				0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	
143'700 - 144'299	11'975 - 12'024.95			9.96	7.14	4.51	2.22	0.52		
144'300 - 144'899	12'025 - 12'074.95			10.02	7.22	4.59	2.29	0.57		
144'900 - 145'499	12'075 - 12'124.95			10.09	7.29	4.66	2.36	0.62		
145'500 - 146'099	12'125 - 12'174.95			10.15	7.37	4.74	2.43	0.67		
146'100 - 146'699	12'175 - 12'224.95			10.21	7.44	4.81	2.49	0.72		
146'700 - 147'299	12'225 - 12'274.95			10.27	7.51	4.88	2.56	0.77		
147'300 - 147'899	12'275 - 12'324.95			10.33	7.58	4.95	2.63	0.83		
147'900 - 148'499	12'325 - 12'374.95			10.39	7.65	5.03	2.70	0.88		
148'500 - 149'099	12'375 - 12'424.95			10.45	7.73	5.10	2.76	0.94		
149'100 - 149'699	12'425 - 12'474.95			10.51	7.80	5.17	2.83	0.99		
149'700 - 150'299	12'475 - 12'524.95			10.57	7.86	5.25	2.90	1.04		
150'300 - 150'899	12'525 - 12'574.95			10.63	7.93	5.33	2.96	1.10		
150'900 - 151'499	12'575 - 12'624.95			10.69	8.00	5.41	3.03	1.15		
151'500 - 152'099	12'625 - 12'674.95			10.75	8.07	5.48	3.09	1.21		
152'100 - 152'699	12'675 - 12'724.95			10.81	8.14	5.56	3.18	1.27		
152'700 - 153'299	12'725 - 12'774.95			10.86	8.20	5.63	3.25	1.33		
153'300 - 153'899	12'775 - 12'824.95			10.92	8.27	5.71	3.32	1.39		
153'900 - 154'499	12'825 - 12'874.95			10.98	8.34	5.78	3.40	1.44		
154'500 - 155'099	12'875 - 12'924.95			11.03	8.41	5.86	3.47	1.50		
155'100 - 155'699	12'925 - 12'974.95			11.09	8.47	5.93	3.54	1.56		
155'700 - 156'299	12'975 - 13'024.95			11.14	8.54	6.00	3.61	1.62	0.05	
156'300 - 156'899	13'025 - 13'074.95			11.20	8.60	6.08	3.68	1.68	0.10	
156'900 - 157'499	13'075 - 13'124.95			11.25	8.67	6.15	3.76	1.74	0.15	
157'500 - 158'099	13'125 - 13'174.95			11.31	8.73	6.22	3.83	1.80	0.20	
158'100 - 158'699	13'175 - 13'224.95			11.36	8.80	6.29	3.91	1.86	0.26	
158'700 - 159'299	13'225 - 13'274.95			11.42	8.87	6.36	3.98	1.93	0.31	
159'300 - 159'899	13'275 - 13'324.95			11.47	8.93	6.43	4.06	1.99	0.36	
159'900 - 160'499	13'325 - 13'374.95			11.52	9.00	6.50	4.13	2.05	0.41	
160'500 - 161'099	13'375 - 13'424.95			11.57	9.07	6.57	4.21	2.11	0.46	
161'100 - 161'699	13'425 - 13'474.95			11.63	9.13	6.64	4.28	2.17	0.51	
161'700 - 162'299	13'475 - 13'524.95			11.68	9.19	6.71	4.35	2.23	0.56	
162'300 - 162'899	13'525 - 13'574.95			11.73	9.26	6.78	4.42	2.30	0.61	
162'900 - 163'499	13'575 - 13'624.95			11.78	9.32	6.85	4.49	2.36	0.66	
163'500 - 164'099	13'625 - 13'674.95			11.83	9.38	6.92	4.57	2.43	0.71	
164'100 - 164'699	13'675 - 13'724.95			11.88	9.45	6.99	4.64	2.49	0.76	
164'700 - 165'299	13'725 - 13'774.95			11.93	9.51	7.06	4.71	2.56	0.81	
165'300 - 165'899	13'775 - 13'824.95			11.98	9.57	7.13	4.77	2.62	0.87	
165'900 - 166'499	13'825 - 13'874.95			12.03	9.63	7.19	4.84	2.68	0.92	
166'500 - 167'099	13'875 - 13'924.95			12.08	9.69	7.26	4.91	2.74	0.98	
167'100 - 167'699	13'925 - 13'974.95			12.13	9.75	7.33	4.98	2.81	1.03	
167'700 - 168'299	13'975 - 14'024.95			12.18	9.81	7.40	5.05	2.87	1.08	
168'300 - 168'899	14'025 - 14'074.95			12.23	9.87	7.47	5.12	2.93	1.14	
168'900 - 169'499	14'075 - 14'124.95			12.28	9.92	7.53	5.20	2.99	1.19	
169'500 - 170'099	14'125 - 14'174.95			12.33	9.98	7.60	5.27	3.05	1.25	
170'100 - 170'699	14'175 - 14'224.95			12.38	10.04	7.67	5.34	3.13	1.30	
170'700 - 171'299	14'225 - 14'274.95			12.43	10.10	7.73	5.41	3.20	1.36	
171'300 - 171'899	14'275 - 14'324.95			12.48	10.15	7.80	5.48	3.28	1.42	
171'900 - 172'499	14'325 - 14'374.95			12.53	10.21	7.87	5.55	3.35	1.48	
172'500 - 173'099	14'375 - 14'424.95			12.57	10.26	7.94	5.62	3.42	1.53	
173'100 - 173'699	14'425 - 14'474.95			12.62	10.32	8.00	5.69	3.49	1.59	
173'700 - 174'299	14'475 - 14'524.95			12.67	10.37	8.07	5.76	3.56	1.65	
174'300 - 174'899	14'525 - 14'574.95			12.71	10.43	8.13	5.83	3.63	1.70	
174'900 - 175'499	14'575 - 14'624.95			12.76	10.49	8.20	5.89	3.70	1.76	
175'500 - 176'099	14'625 - 14'674.95			12.81	10.54	8.26	5.96	3.77	1.82	
176'100 - 176'699	14'675 - 14'724.95			12.85	10.60	8.33	6.03	3.84	1.88	
176'700 - 177'299	14'725 - 14'774.95			12.90	10.66	8.39	6.10	3.91	1.94	
177'300 - 177'899	14'775 - 14'824.95			12.94	10.71	8.45	6.17	3.98	2.00	
177'900 - 178'499	14'825 - 14'874.95			12.99	10.77	8.51	6.23	4.05	2.06	
178'500 - 179'099	14'875 - 14'924.95			13.03	10.82	8.58	6.30	4.12	2.12	
179'100 - 179'699	14'925 - 14'974.95			13.07	10.87	8.64	6.37	4.19	2.18	
179'700 - 180'299	14'975 - 15'024.95			13.12	10.93	8.70	6.44	4.26	2.24	
180'300 - 180'899	15'025 - 15'074.95			13.16	10.98	8.76	6.51	4.33	2.30	
180'900 - 181'499	15'075 - 15'124.95			13.21	11.03	8.82	6.58	4.39	2.36	
181'500 - 182'099	15'125 - 15'174.95			13.26	11.09	8.88	6.65	4.46	2.43	
182'100 - 182'699	15'175 - 15'224.95			13.30	11.14	8.94	6.72	4.53	2.49	
182'700 - 183'299	15'225 - 15'274.95			13.35	11.19	9.00	6.78	4.59	2.55	
183'300 - 183'899	15'275 - 15'324.95			13.39	11.24	9.06	6.85	4.66	2.61	
183'900 - 184'499	15'325 - 15'374.95			13.43	11.29	9.12	6.92	4.72	2.67	
184'500 - 185'099	15'375 - 15'424.95			13.48	11.34	9.18	6.98	4.78	2.73	
185'100 - 185'699	15'425 - 15'474.95			13.52	11.39	9.24	7.05	4.85	2.79	
185'700 - 186'299	15'475 - 15'524.95			13.56	11.44	9.30	7.11	4.92	2.85	

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Année fr.	Mois fr.			Marié et les 2 conjoints travaillent						
				0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	
186'300 - 186'899	15'525 - 15'574.95			13.61	11.49	9.36	7.17	4.99	2.91	
186'900 - 187'499	15'575 - 15'624.95			13.65	11.54	9.42	7.24	5.06	2.98	
187'500 - 188'099	15'625 - 15'674.95			13.69	11.59	9.47	7.30	5.14	3.05	
188'100 - 188'699	15'675 - 15'724.95			13.73	11.64	9.53	7.36	5.21	3.12	
188'700 - 189'299	15'725 - 15'774.95			13.78	11.69	9.59	7.43	5.27	3.19	
189'300 - 189'899	15'775 - 15'824.95			13.82	11.74	9.65	7.49	5.34	3.26	
189'900 - 190'499	15'825 - 15'874.95			13.86	11.79	9.70	7.56	5.41	3.33	
190'500 - 191'099	15'875 - 15'924.95			13.90	11.84	9.76	7.62	5.48	3.39	
191'100 - 191'699	15'925 - 15'974.95			13.94	11.89	9.81	7.68	5.55	3.46	
191'700 - 192'299	15'975 - 16'024.95			13.98	11.94	9.87	7.74	5.61	3.53	
192'300 - 192'899	16'025 - 16'074.95			14.02	11.99	9.92	7.80	5.68	3.59	
192'900 - 193'499	16'075 - 16'124.95			14.06	12.03	9.98	7.87	5.75	3.66	
193'500 - 194'099	16'125 - 16'174.95			14.11	12.08	10.03	7.93	5.81	3.73	
194'100 - 194'699	16'175 - 16'224.95			14.15	12.13	10.09	7.99	5.88	3.80	
194'700 - 195'299	16'225 - 16'274.95			14.19	12.18	10.14	8.06	5.94	3.87	
195'300 - 195'899	16'275 - 16'324.95			14.23	12.23	10.19	8.12	6.01	3.94	
195'900 - 196'499	16'325 - 16'374.95			14.27	12.27	10.25	8.18	6.07	4.01	
196'500 - 197'099	16'375 - 16'424.95			14.31	12.32	10.30	8.24	6.14	4.07	
197'100 - 197'699	16'425 - 16'474.95			14.35	12.37	10.35	8.30	6.20	4.14	
197'700 - 198'299	16'475 - 16'524.95			14.39	12.41	10.40	8.37	6.27	4.21	
198'300 - 198'899	16'525 - 16'574.95			14.43	12.46	10.46	8.43	6.33	4.28	
198'900 - 199'499	16'575 - 16'624.95			14.47	12.50	10.51	8.49	6.40	4.34	
199'500 - 200'099	16'625 - 16'674.95			14.51	12.55	10.57	8.55	6.46	4.41	
200'100 - 200'699	16'675 - 16'724.95			14.55	12.59	10.62	8.60	6.53	4.47	
200'700 - 201'299	16'725 - 16'774.95			14.59	12.64	10.67	8.66	6.59	4.54	
201'300 - 201'899	16'775 - 16'824.95			14.63	12.69	10.72	8.72	6.65	4.60	
201'900 - 202'499	16'825 - 16'874.95			14.67	12.73	10.78	8.78	6.72	4.67	
202'500 - 203'099	16'875 - 16'924.95			14.72	12.78	10.83	8.84	6.78	4.73	
203'100 - 203'699	16'925 - 16'974.95			14.76	12.82	10.88	8.89	6.85	4.79	
203'700 - 204'299	16'975 - 17'024.95			14.81	12.87	10.93	8.95	6.91	4.86	
204'300 - 204'899	17'025 - 17'074.95			14.85	12.92	10.98	9.01	6.97	4.93	
204'900 - 205'499	17'075 - 17'124.95			14.90	12.96	11.04	9.07	7.04	5.00	
205'500 - 206'099	17'125 - 17'174.95			14.95	13.01	11.09	9.12	7.10	5.07	
206'100 - 206'699	17'175 - 17'224.95			14.99	13.05	11.14	9.18	7.17	5.13	
206'700 - 207'299	17'225 - 17'274.95			15.03	13.10	11.19	9.24	7.23	5.20	
207'300 - 207'899	17'275 - 17'324.95			15.08	13.14	11.23	9.29	7.29	5.26	
207'900 - 208'499	17'325 - 17'374.95			15.12	13.19	11.28	9.35	7.36	5.33	
208'500 - 209'099	17'375 - 17'424.95			15.17	13.23	11.34	9.41	7.42	5.40	
209'100 - 209'699	17'425 - 17'474.95			15.22	13.28	11.38	9.47	7.48	5.46	
209'700 - 210'299	17'475 - 17'524.95			15.26	13.32	11.43	9.52	7.55	5.52	
210'300 - 210'899	17'525 - 17'574.95			15.30	13.37	11.49	9.58	7.61	5.59	
210'900 - 211'499	17'575 - 17'624.95			15.35	13.41	11.54	9.63	7.67	5.66	
211'500 - 212'099	17'625 - 17'674.95			15.39	13.46	11.58	9.69	7.73	5.72	
212'100 - 212'699	17'675 - 17'724.95			15.44	13.50	11.63	9.74	7.79	5.79	
212'700 - 213'299	17'725 - 17'774.95			15.49	13.55	11.69	9.80	7.85	5.85	
213'300 - 213'899	17'775 - 17'824.95			15.53	13.59	11.74	9.85	7.91	5.92	
213'900 - 214'499	17'825 - 17'874.95			15.58	13.64	11.78	9.91	7.97	5.98	
214'500 - 215'099	17'875 - 17'924.95			15.62	13.68	11.83	9.96	8.03	6.05	
215'100 - 215'699	17'925 - 17'974.95			15.67	13.72	11.88	10.01	8.09	6.11	
215'700 - 216'299	17'975 - 18'024.95			15.71	13.76	11.93	10.06	8.15	6.18	
216'300 - 216'899	18'025 - 18'074.95			15.77	13.81	11.98	10.12	8.21	6.24	
216'900 - 217'499	18'075 - 18'124.95			15.81	13.86	12.02	10.17	8.27	6.31	
217'500 - 218'099	18'125 - 18'174.95			15.86	13.90	12.07	10.22	8.33	6.37	
218'100 - 218'699	18'175 - 18'224.95			15.91	13.94	12.12	10.28	8.39	6.44	
218'700 - 219'299	18'225 - 18'274.95			15.96	13.99	12.17	10.33	8.45	6.50	
219'300 - 219'899	18'275 - 18'324.95			16.01	14.04	12.22	10.39	8.51	6.57	
219'900 - 220'499	18'325 - 18'374.95			16.06	14.08	12.27	10.44	8.57	6.63	
220'500 - 221'099	18'375 - 18'424.95			16.11	14.13	12.32	10.50	8.63	6.69	
221'100 - 221'699	18'425 - 18'474.95			16.17	14.19	12.37	10.55	8.69	6.76	
221'700 - 222'299	18'475 - 18'524.95			16.22	14.24	12.42	10.61	8.75	6.82	
222'300 - 222'899	18'525 - 18'574.95			16.27	14.29	12.47	10.66	8.81	6.88	
222'900 - 223'499	18'575 - 18'624.95			16.31	14.34	12.52	10.71	8.87	6.95	
223'500 - 224'099	18'625 - 18'674.95			16.37	14.40	12.57	10.77	8.93	7.01	
224'100 - 224'699	18'675 - 18'724.95			16.41	14.45	12.62	10.82	8.99	7.07	
224'700 - 225'299	18'725 - 18'774.95			16.46	14.50	12.67	10.87	9.04	7.14	
225'300 - 225'899	18'775 - 18'824.95			16.51	14.56	12.72	10.93	9.10	7.21	
225'900 - 226'499	18'825 - 18'874.95			16.56	14.61	12.77	10.98	9.16	7.27	
226'500 - 227'099	18'875 - 18'924.95			16.61	14.66	12.82	11.03	9.21	7.33	
227'100 - 227'699	18'925 - 18'974.95			16.65	14.72	12.87	11.08	9.27	7.40	
227'700 - 228'299	18'975 - 19'024.95			16.71	14.77	12.92	11.14	9.33	7.46	
228'300 - 228'899	19'025 - 19'074.95			16.75	14.83	12.97	11.19	9.39	7.53	

TRANCHES BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2026				TAUX BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2026						
Revenus cumulés du couple				Cr0	Cr1	Cr2	Cr3	Cr4	Cr5	
Année fr.	Mois fr.			Marié et les 2 conjoints travaillent						
				0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	
228'900 -	229'499	19'075 -	19'124.95	16.80	14.88	13.01	11.24	9.45	7.59	
229'500 -	230'099	19'125 -	19'174.95	16.85	14.94	13.07	11.30	9.51	7.65	
230'100 -	230'699	19'175 -	19'224.95	16.89	14.99	13.12	11.35	9.56	7.72	
230'700 -	231'299	19'225 -	19'274.95	16.94	15.04	13.16	11.40	9.62	7.78	
231'300 -	231'899	19'275 -	19'324.95	16.98	15.09	13.21	11.45	9.67	7.84	
231'900 -	232'499	19'325 -	19'374.95	17.03	15.15	13.27	11.51	9.73	7.90	
232'500 -	233'099	19'375 -	19'424.95	17.08	15.20	13.32	11.56	9.79	7.96	
233'100 -	233'699	19'425 -	19'474.95	17.12	15.25	13.37	11.61	9.84	8.02	
233'700 -	234'299	19'475 -	19'524.95	17.17	15.31	13.42	11.66	9.90	8.08	
234'300 -	234'899	19'525 -	19'574.95	17.21	15.35	13.47	11.71	9.95	8.14	
234'900 -	235'499	19'575 -	19'624.95	17.25	15.40	13.53	11.77	10.01	8.20	
235'500 -	236'099	19'625 -	19'674.95	17.30	15.45	13.58	11.82	10.06	8.26	
236'100 -	236'699	19'675 -	19'724.95	17.34	15.51	13.63	11.87	10.12	8.32	
236'700 -	237'299	19'725 -	19'774.95	17.39	15.56	13.69	11.92	10.18	8.38	
237'300 -	237'899	19'775 -	19'824.95	17.43	15.60	13.74	11.97	10.23	8.44	
237'900 -	238'499	19'825 -	19'874.95	17.48	15.66	13.79	12.03	10.29	8.51	
238'500 -	239'099	19'875 -	19'924.95	17.52	15.71	13.85	12.08	10.34	8.57	
239'100 -	239'699	19'925 -	19'974.95	17.56	15.75	13.90	12.13	10.40	8.62	
239'700 -	240'299	19'975 -	20'024.95	17.61	15.81	13.96	12.19	10.45	8.69	
240'300 -	240'899	20'025 -	20'074.95	17.65	15.85	14.02	12.24	10.51	8.74	
240'900 -	241'499	20'075 -	20'124.95	17.69	15.90	14.07	12.29	10.56	8.80	
241'500 -	242'099	20'125 -	20'174.95	17.73	15.95	14.12	12.34	10.61	8.86	
242'100 -	242'699	20'175 -	20'224.95	17.77	16.00	14.18	12.40	10.67	8.92	
242'700 -	243'299	20'225 -	20'274.95	17.81	16.04	14.23	12.45	10.72	8.97	
243'300 -	243'899	20'275 -	20'324.95	17.85	16.09	14.28	12.51	10.77	9.03	
243'900 -	244'499	20'325 -	20'374.95	17.90	16.14	14.34	12.57	10.83	9.09	
244'500 -	245'099	20'375 -	20'424.95	17.94	16.19	14.39	12.62	10.89	9.15	
245'100 -	245'699	20'425 -	20'474.95	17.98	16.23	14.44	12.67	10.94	9.20	
245'700 -	246'299	20'475 -	20'524.95	18.02	16.28	14.49	12.73	10.99	9.26	
246'300 -	246'899	20'525 -	20'574.95	18.06	16.33	14.55	12.78	11.05	9.32	
246'900 -	247'499	20'575 -	20'624.95	18.10	16.37	14.60	12.84	11.10	9.38	
247'500 -	248'099	20'625 -	20'674.95	18.14	16.41	14.65	12.89	11.15	9.43	
248'100 -	248'699	20'675 -	20'724.95	18.18	16.46	14.71	12.95	11.21	9.49	
248'700 -	249'299	20'725 -	20'774.95	18.22	16.51	14.76	13.00	11.27	9.55	
249'300 -	249'899	20'775 -	20'824.95	18.26	16.55	14.81	13.05	11.32	9.60	
249'900 -	250'499	20'825 -	20'874.95	18.29	16.59	14.85	13.10	11.37	9.66	
250'500 -	251'099	20'875 -	20'924.95	18.34	16.64	14.91	13.16	11.43	9.72	
251'100 -	251'699	20'925 -	20'974.95	18.37	16.69	14.96	13.21	11.49	9.77	
251'700 -	252'299	20'975 -	21'024.95	18.41	16.73	15.00	13.26	11.54	9.83	
252'300 -	252'899	21'025 -	21'074.95	18.45	16.78	15.06	13.31	11.61	9.89	
252'900 -	253'499	21'075 -	21'124.95	18.49	16.82	15.11	13.36	11.66	9.94	
253'500 -	254'099	21'125 -	21'174.95	18.52	16.86	15.15	13.41	11.72	10.00	
254'100 -	254'699	21'175 -	21'224.95	18.56	16.90	15.20	13.46	11.77	10.05	
254'700 -	255'299	21'225 -	21'274.95	18.60	16.95	15.25	13.51	11.83	10.11	
255'300 -	255'899	21'275 -	21'324.95	18.64	16.99	15.30	13.56	11.89	10.17	
255'900 -	256'499	21'325 -	21'374.95	18.67	17.03	15.35	13.61	11.94	10.22	
256'500 -	257'099	21'375 -	21'424.95	18.71	17.08	15.40	13.67	12.00	10.28	
257'100 -	257'699	21'425 -	21'474.95	18.75	17.12	15.44	13.72	12.05	10.34	
257'700 -	258'299	21'475 -	21'524.95	18.78	17.16	15.49	13.77	12.11	10.39	
258'300 -	258'899	21'525 -	21'574.95	18.83	17.20	15.54	13.83	12.16	10.46	
258'900 -	259'499	21'575 -	21'624.95	18.86	17.24	15.59	13.88	12.22	10.51	
259'500 -	260'099	21'625 -	21'674.95	18.89	17.28	15.63	13.93	12.27	10.57	
260'100 -	260'699	21'675 -	21'724.95	18.93	17.32	15.67	13.98	12.32	10.63	
260'700 -	261'299	21'725 -	21'774.95	18.97	17.36	15.72	14.04	12.38	10.69	
261'300 -	261'899	21'775 -	21'824.95	19.00	17.40	15.77	14.09	12.43	10.75	
261'900 -	262'499	21'825 -	21'874.95	19.04	17.44	15.81	14.14	12.48	10.80	
262'500 -	263'099	21'875 -	21'924.95	19.07	17.49	15.86	14.19	12.54	10.87	
263'100 -	263'699	21'925 -	21'974.95	19.11	17.53	15.91	14.24	12.59	10.92	
263'700 -	264'299	21'975 -	22'024.95	19.14	17.56	15.95	14.29	12.64	10.98	
264'300 -	264'899	22'025 -	22'074.95	19.17	17.60	15.99	14.34	12.69	11.04	
264'900 -	265'499	22'075 -	22'124.95	19.21	17.64	16.04	14.39	12.74	11.10	
265'500 -	266'099	22'125 -	22'174.95	19.25	17.68	16.08	14.44	12.79	11.15	
266'100 -	266'699	22'175 -	22'224.95	19.28	17.72	16.13	14.49	12.84	11.21	
266'700 -	267'299	22'225 -	22'274.95	19.32	17.76	16.17	14.54	12.90	11.27	
267'300 -	267'899	22'275 -	22'324.95	19.35	17.80	16.22	14.59	12.95	11.32	
267'900 -	268'499	22'325 -	22'374.95	19.38	17.84	16.26	14.64	12.99	11.38	
268'500 -	269'099	22'375 -	22'424.95	19.41	17.87	16.30	14.68	13.04	11.43	
269'100 -	269'699	22'425 -	22'474.95	19.45	17.91	16.35	14.73	13.10	11.49	
269'700 -	270'299	22'475 -	22'524.95	19.48	17.95	16.39	14.78	13.14	11.54	
270'300 -	270'899	22'525 -	22'574.95	19.51	17.99	16.43	14.83	13.19	11.60	
270'900 -	271'499	22'575 -	22'624.95	19.55	18.03	16.47	14.88	13.24	11.65	

TRANCHES BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2026				TAUX BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2026						
Revenus cumulés du couple				Cr0	Cr1	Cr2	Cr3	Cr4	Cr5	
Année fr.	Mois fr.			Marié et les 2 conjoints travaillent						
				0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	
271'500 - 272'099	22'625 -	22'674.95		19.58	18.06	16.51	14.92	13.29	11.71	
272'100 - 272'699	22'675 -	22'724.95		19.61	18.10	16.55	14.97	13.34	11.76	
272'700 - 273'299	22'725 -	22'774.95		19.64	18.14	16.59	15.01	13.38	11.81	
273'300 - 273'899	22'775 -	22'824.95		19.68	18.18	16.64	15.06	13.44	11.87	
273'900 - 274'499	22'825 -	22'874.95		19.71	18.21	16.68	15.11	13.49	11.92	
274'500 - 275'099	22'875 -	22'924.95		19.74	18.25	16.72	15.15	13.54	11.97	
275'100 - 275'699	22'925 -	22'974.95		19.78	18.29	16.76	15.20	13.59	12.03	
275'700 - 276'299	22'975 -	23'024.95		19.81	18.32	16.80	15.25	13.64	12.08	
276'300 - 276'899	23'025 -	23'074.95		19.84	18.35	16.84	15.29	13.69	12.13	
276'900 - 277'499	23'075 -	23'124.95		19.87	18.39	16.89	15.34	13.75	12.18	
277'500 - 278'099	23'125 -	23'174.95		19.90	18.43	16.92	15.38	13.79	12.23	
278'100 - 278'699	23'175 -	23'224.95		19.93	18.46	16.96	15.43	13.84	12.28	
278'700 - 279'299	23'225 -	23'274.95		19.96	18.50	17.00	15.47	13.89	12.33	
279'300 - 279'899	23'275 -	23'324.95		19.99	18.53	17.04	15.52	13.94	12.38	
279'900 - 280'499	23'325 -	23'374.95		20.02	18.57	17.08	15.56	13.99	12.43	
280'500 - 281'099	23'375 -	23'424.95		20.05	18.60	17.12	15.60	14.04	12.48	
281'100 - 281'699	23'425 -	23'474.95		20.09	18.64	17.16	15.65	14.09	12.54	
281'700 - 282'299	23'475 -	23'524.95		20.12	18.67	17.20	15.69	14.14	12.58	
282'300 - 282'899	23'525 -	23'574.95		20.14	18.71	17.24	15.73	14.18	12.63	
282'900 - 283'499	23'575 -	23'624.95		20.17	18.74	17.27	15.77	14.23	12.68	
283'500 - 284'099	23'625 -	23'674.95		20.21	18.78	17.32	15.82	14.28	12.73	
284'100 - 284'699	23'675 -	23'724.95		20.24	18.81	17.35	15.86	14.33	12.78	
284'700 - 285'299	23'725 -	23'774.95		20.26	18.84	17.39	15.90	14.37	12.83	
285'300 - 285'899	23'775 -	23'824.95		20.30	18.88	17.43	15.95	14.42	12.88	
285'900 - 286'499	23'825 -	23'874.95		20.32	18.91	17.47	15.99	14.47	12.92	
286'500 - 287'099	23'875 -	23'924.95		20.35	18.94	17.50	16.03	14.51	12.97	
287'100 - 287'699	23'925 -	23'974.95		20.38	18.97	17.54	16.07	14.56	13.02	
287'700 - 288'299	23'975 -	24'024.95		20.41	19.01	17.58	16.11	14.61	13.07	
288'300 - 288'899	24'025 -	24'074.95		20.44	19.04	17.61	16.15	14.65	13.11	
288'900 - 289'499	24'075 -	24'124.95		20.47	19.07	17.65	16.19	14.70	13.16	
289'500 - 290'099	24'125 -	24'174.95		20.50	19.11	17.69	16.24	14.74	13.21	
290'100 - 290'699	24'175 -	24'224.95		20.53	19.14	17.72	16.28	14.79	13.25	
290'700 - 291'299	24'225 -	24'274.95		20.55	19.17	17.76	16.32	14.83	13.30	
291'300 - 291'899	24'275 -	24'324.95		20.58	19.20	17.79	16.35	14.88	13.34	
291'900 - 292'499	24'325 -	24'374.95		20.61	19.24	17.83	16.40	14.92	13.40	
292'500 - 293'099	24'375 -	24'424.95		20.64	19.27	17.87	16.44	14.97	13.45	
293'100 - 293'699	24'425 -	24'474.95		20.66	19.30	17.90	16.48	15.01	13.49	
293'700 - 294'299	24'475 -	24'524.95		20.70	19.33	17.94	16.52	15.06	13.55	
294'300 - 294'899	24'525 -	24'574.95		20.72	19.36	17.97	16.56	15.10	13.59	
294'900 - 295'499	24'575 -	24'624.95		20.75	19.39	18.01	16.59	15.14	13.64	
295'500 - 296'099	24'625 -	24'674.95		20.78	19.43	18.05	16.64	15.19	13.69	
296'100 - 296'699	24'675 -	24'724.95		20.80	19.45	18.08	16.67	15.23	13.74	
296'700 - 297'299	24'725 -	24'774.95		20.83	19.48	18.11	16.71	15.27	13.78	
297'300 - 297'899	24'775 -	24'824.95		20.86	19.51	18.15	16.75	15.31	13.83	
297'900 - 298'499	24'825 -	24'874.95		20.89	19.55	18.18	16.79	15.36	13.88	
298'500 - 299'099	24'875 -	24'924.95		20.91	19.58	18.22	16.83	15.40	13.92	
299'100 - 299'699	24'925 -	24'974.95		20.94	19.61	18.25	16.86	15.44	13.97	
299'700 - 300'299	24'975 -	25'024.95		20.97	19.64	18.29	16.90	15.48	14.02	
300'300 - 300'899	25'025 -	25'074.95		20.99	19.67	18.32	16.94	15.52	14.06	
300'900 - 301'499	25'075 -	25'124.95		21.02	19.70	18.35	16.98	15.56	14.11	
301'500 - 302'099	25'125 -	25'174.95		21.04	19.72	18.38	17.01	15.60	14.15	
302'100 - 302'699	25'175 -	25'224.95		21.07	19.76	18.42	17.05	15.65	14.20	
302'700 - 303'299	25'225 -	25'274.95		21.10	19.79	18.45	17.09	15.69	14.25	
303'300 - 303'899	25'275 -	25'324.95		21.12	19.81	18.48	17.12	15.73	14.29	
303'900 - 304'499	25'325 -	25'374.95		21.15	19.85	18.52	17.16	15.77	14.34	
304'500 - 305'099	25'375 -	25'424.95		21.17	19.87	18.55	17.20	15.81	14.38	
305'100 - 305'699	25'425 -	25'474.95		21.20	19.90	18.58	17.23	15.85	14.42	
305'700 - 306'299	25'475 -	25'524.95		21.22	19.93	18.61	17.27	15.89	14.47	
306'300 - 307'499	25'525 -	25'624.95		21.26	19.97	18.66	17.32	15.95	14.53	
307'500 - 308'699	25'625 -	25'724.95		21.31	20.03	18.73	17.40	16.03	14.62	
308'700 - 309'899	25'725 -	25'824.95		21.36	20.09	18.79	17.47	16.11	14.71	
309'900 - 311'099	25'825 -	25'924.95		21.41	20.14	18.85	17.54	16.18	14.79	
311'100 - 312'299	25'925 -	26'024.95		21.46	20.20	18.92	17.61	16.26	14.88	
312'300 - 313'499	26'025 -	26'124.95		21.51	20.25	18.98	17.67	16.34	14.96	
313'500 - 314'699	26'125 -	26'224.95		21.56	20.31	19.04	17.74	16.41	15.05	
314'700 - 315'899	26'225 -	26'324.95		21.60	20.36	19.10	17.81	16.49	15.13	
315'900 - 317'099	26'325 -	26'424.95		21.66	20.42	19.16	17.88	16.56	15.21	
317'100 - 318'299	26'425 -	26'524.95		21.71	20.47	19.22	17.95	16.64	15.30	
318'300 - 319'499	26'525 -	26'624.95		21.76	20.52	19.28	18.01	16.71	15.37	
319'500 - 320'699	26'625 -	26'724.95		21.81	20.58	19.34	18.08	16.78	15.45	
320'700 - 321'899	26'725 -	26'824.95		21.86	20.63	19.39	18.14	16.85	15.53	

TRANCHES BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2026				TAUX BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2026						
Revenus cumulés du couple				Cr0	Cr1	Cr2	Cr3	Cr4	Cr5	
Année fr.	Mois fr.			Marié et les 2 conjoints travaillent						
				0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	
321'900 - 323'099	26'825 - 26'924.95			21.91	20.68	19.45	18.20	16.93	15.61	
323'100 - 324'299	26'925 - 27'024.95			21.96	20.73	19.51	18.27	17.00	15.69	
324'300 - 325'499	27'025 - 27'124.95			22.01	20.78	19.57	18.33	17.07	15.77	
325'500 - 326'699	27'125 - 27'224.95			22.06	20.83	19.63	18.39	17.14	15.84	
326'700 - 327'899	27'225 - 27'324.95			22.11	20.88	19.68	18.45	17.20	15.92	
327'900 - 329'099	27'325 - 27'424.95			22.16	20.93	19.74	18.52	17.27	15.99	
329'100 - 330'299	27'425 - 27'524.95			22.20	20.98	19.79	18.58	17.34	16.07	
330'300 - 331'499	27'525 - 27'624.95			22.25	21.03	19.85	18.64	17.41	16.14	
331'500 - 332'699	27'625 - 27'724.95			22.30	21.08	19.90	18.70	17.47	16.22	
332'700 - 333'899	27'725 - 27'824.95			22.35	21.13	19.95	18.76	17.54	16.29	
333'900 - 335'099	27'825 - 27'924.95			22.40	21.18	20.01	18.82	17.61	16.36	
335'100 - 336'299	27'925 - 28'024.95			22.44	21.23	20.06	18.88	17.67	16.43	
336'300 - 337'499	28'025 - 28'124.95			22.49	21.28	20.11	18.94	17.73	16.50	
337'500 - 338'699	28'125 - 28'224.95			22.53	21.33	20.16	18.99	17.80	16.57	
338'700 - 339'899	28'225 - 28'324.95			22.58	21.38	20.22	19.05	17.86	16.64	
339'900 - 341'099	28'325 - 28'424.95			22.62	21.44	20.27	19.11	17.93	16.71	
341'100 - 342'299	28'425 - 28'524.95			22.67	21.48	20.32	19.16	17.99	16.78	
342'300 - 343'499	28'525 - 28'624.95			22.71	21.54	20.37	19.22	18.05	16.85	
343'500 - 344'699	28'625 - 28'724.95			22.75	21.58	20.42	19.27	18.11	16.91	
344'700 - 345'899	28'725 - 28'824.95			22.80	21.63	20.47	19.33	18.17	16.98	
345'900 - 347'099	28'825 - 28'924.95			22.84	21.68	20.52	19.39	18.23	17.05	
347'100 - 348'299	28'925 - 29'024.95			22.88	21.73	20.57	19.44	18.29	17.11	
348'300 - 349'499	29'025 - 29'124.95			22.93	21.78	20.62	19.49	18.35	17.18	
349'500 - 350'699	29'125 - 29'224.95			22.97	21.82	20.66	19.55	18.41	17.24	
350'700 - 351'899	29'225 - 29'324.95			23.01	21.87	20.71	19.60	18.47	17.31	
351'900 - 353'099	29'325 - 29'424.95			23.05	21.92	20.76	19.65	18.52	17.37	
353'100 - 354'299	29'425 - 29'524.95			23.09	21.96	20.82	19.70	18.58	17.44	
354'300 - 355'499	29'525 - 29'624.95			23.14	22.01	20.87	19.76	18.64	17.50	
355'500 - 356'699	29'625 - 29'724.95			23.17	22.06	20.92	19.81	18.70	17.56	
356'700 - 357'899	29'725 - 29'824.95			23.22	22.10	20.97	19.86	18.75	17.62	
357'900 - 359'099	29'825 - 29'924.95			23.25	22.15	21.02	19.91	18.81	17.68	
359'100 - 360'299	29'925 - 30'024.95			23.30	22.19	21.07	19.96	18.86	17.74	
360'300 - 361'499	30'025 - 30'124.95			23.34	22.24	21.12	20.01	18.92	17.81	
361'500 - 362'699	30'125 - 30'224.95			23.37	22.28	21.17	20.06	18.97	17.86	
362'700 - 363'899	30'225 - 30'324.95			23.41	22.33	21.22	20.11	19.03	17.93	
363'900 - 365'099	30'325 - 30'424.95			23.45	22.37	21.26	20.16	19.08	17.98	
365'100 - 366'299	30'425 - 30'524.95			23.49	22.41	21.31	20.21	19.14	18.04	
366'300 - 367'499	30'525 - 30'624.95			23.53	22.45	21.36	20.25	19.19	18.10	
367'500 - 368'699	30'625 - 30'724.95			23.57	22.50	21.41	20.30	19.24	18.16	
368'700 - 369'899	30'725 - 30'824.95			23.61	22.54	21.46	20.36	19.29	18.22	
369'900 - 371'099	30'825 - 30'924.95			23.64	22.58	21.50	20.41	19.34	18.27	
371'100 - 372'299	30'925 - 31'024.95			23.68	22.62	21.55	20.46	19.40	18.33	
372'300 - 373'499	31'025 - 31'124.95			23.72	22.66	21.59	20.51	19.45	18.38	
373'500 - 374'699	31'125 - 31'224.95			23.75	22.70	21.64	20.56	19.50	18.44	
374'700 - 375'899	31'225 - 31'324.95			23.79	22.74	21.68	20.61	19.55	18.49	
375'900 - 377'099	31'325 - 31'424.95			23.83	22.79	21.73	20.66	19.60	18.55	
377'100 - 378'299	31'425 - 31'524.95			23.86	22.83	21.78	20.71	19.65	18.60	
378'300 - 379'499	31'525 - 31'624.95			23.90	22.87	21.82	20.76	19.70	18.66	
379'500 - 380'699	31'625 - 31'724.95			23.93	22.91	21.86	20.81	19.75	18.71	
380'700 - 381'899	31'725 - 31'824.95			23.97	22.94	21.91	20.85	19.79	18.76	
381'900 - 383'099	31'825 - 31'924.95			24.00	22.98	21.95	20.90	19.84	18.82	
383'100 - 384'299	31'925 - 32'024.95			24.04	23.03	22.00	20.95	19.89	18.87	
384'300 - 385'499	32'025 - 32'124.95			24.07	23.06	22.04	21.00	19.94	18.92	
385'500 - 386'699	32'125 - 32'224.95			24.11	23.10	22.08	21.04	19.99	18.97	
386'700 - 387'899	32'225 - 32'324.95			24.14	23.14	22.12	21.09	20.04	19.02	
387'900 - 389'099	32'325 - 32'424.95			24.18	23.18	22.16	21.14	20.09	19.08	
389'100 - 390'299	32'425 - 32'524.95			24.21	23.21	22.20	21.18	20.14	19.12	
390'300 - 391'499	32'525 - 32'624.95			24.24	23.25	22.25	21.23	20.19	19.18	
391'500 - 392'699	32'625 - 32'724.95			24.28	23.29	22.29	21.27	20.24	19.23	
392'700 - 393'899	32'725 - 32'824.95			24.31	23.33	22.33	21.32	20.29	19.27	
393'900 - 395'099	32'825 - 32'924.95			24.34	23.36	22.37	21.36	20.34	19.32	
395'100 - 396'299	32'925 - 33'024.95			24.37	23.40	22.41	21.41	20.39	19.37	
396'300 - 397'499	33'025 - 33'124.95			24.41	23.44	22.45	21.45	20.44	19.42	
397'500 - 398'699	33'125 - 33'224.95			24.44	23.47	22.49	21.50	20.49	19.47	
398'700 - 399'899	33'225 - 33'324.95			24.47	23.51	22.53	21.54	20.53	19.52	
399'900 - 401'099	33'325 - 33'424.95			24.50	23.54	22.57	21.58	20.58	19.57	
401'100 - 402'299	33'425 - 33'524.95			24.53	23.58	22.61	21.62	20.62	19.61	
402'300 - 403'499	33'525 - 33'624.95			24.57	23.61	22.65	21.67	20.67	19.66	
403'500 - 404'699	33'625 - 33'724.95			24.59	23.65	22.68	21.71	20.72	19.71	
404'700 - 405'899	33'725 - 33'824.95			24.63	23.68	22.72	21.75	20.77	19.76	
405'900 - 407'099	33'825 - 33'924.95			24.66	23.72	22.76	21.80	20.81	19.81	

TRANCHES BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2026				TAUX BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2026						
Revenus cumulés du couple				Cr0	Cr1	Cr2	Cr3	Cr4	Cr5	
Année fr.	Mois fr.			Marié et les 2 conjoints travaillent						
				0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	
407'100 - 408'299	33'925 - 34'024.95			24.69	23.75	22.80	21.84	20.86	19.86	
408'300 - 409'499	34'025 - 34'124.95			24.72	23.79	22.84	21.88	20.90	19.91	
409'500 - 410'699	34'125 - 34'224.95			24.75	23.82	22.87	21.92	20.95	19.96	
410'700 - 411'899	34'225 - 34'324.95			24.78	23.85	22.91	21.96	20.99	20.01	
411'900 - 413'099	34'325 - 34'424.95			24.81	23.88	22.95	22.00	21.03	20.05	
413'100 - 414'299	34'425 - 34'524.95			24.84	23.92	22.99	22.04	21.08	20.10	
414'300 - 415'499	34'525 - 34'624.95			24.87	23.95	23.02	22.08	21.13	20.15	
415'500 - 416'699	34'625 - 34'724.95			24.90	23.98	23.06	22.12	21.17	20.20	
416'700 - 417'899	34'725 - 34'824.95			24.93	24.02	23.10	22.16	21.21	20.25	
417'900 - 419'099	34'825 - 34'924.95			24.96	24.05	23.13	22.20	21.25	20.29	
419'100 - 420'299	34'925 - 35'024.95			25.00	24.08	23.17	22.24	21.30	20.34	
420'300 - 421'499	35'025 - 35'124.95			25.03	24.11	23.20	22.28	21.34	20.39	
421'500 - 422'699	35'125 - 35'224.95			25.06	24.14	23.24	22.32	21.38	20.43	
422'700 - 423'899	35'225 - 35'324.95			25.09	24.18	23.27	22.36	21.42	20.48	
423'900 - 425'099	35'325 - 35'424.95			25.12	24.21	23.30	22.39	21.46	20.52	
425'100 - 426'299	35'425 - 35'524.95			25.15	24.24	23.34	22.43	21.51	20.57	
426'300 - 427'499	35'525 - 35'624.95			25.18	24.27	23.37	22.47	21.55	20.61	
427'500 - 428'699	35'625 - 35'724.95			25.21	24.30	23.41	22.50	21.59	20.66	
428'700 - 429'899	35'725 - 35'824.95			25.24	24.33	23.44	22.54	21.63	20.70	
429'900 - 431'099	35'825 - 35'924.95			25.27	24.36	23.48	22.58	21.67	20.74	
431'100 - 432'299	35'925 - 36'024.95			25.30	24.39	23.51	22.62	21.71	20.79	
432'300 - 433'499	36'025 - 36'124.95			25.33	24.42	23.54	22.65	21.75	20.83	
433'500 - 434'699	36'125 - 36'224.95			25.36	24.46	23.58	22.69	21.79	20.87	
434'700 - 435'899	36'225 - 36'324.95			25.39	24.49	23.61	22.73	21.83	20.92	
435'900 - 437'099	36'325 - 36'424.95			25.42	24.52	23.64	22.76	21.87	20.96	
437'100 - 438'299	36'425 - 36'524.95			25.45	24.55	23.67	22.80	21.91	21.00	
438'300 - 439'499	36'525 - 36'624.95			25.47	24.58	23.71	22.83	21.94	21.04	
439'500 - 440'699	36'625 - 36'724.95			25.50	24.62	23.74	22.87	21.98	21.09	
440'700 - 441'899	36'725 - 36'824.95			25.53	24.65	23.77	22.90	22.02	21.13	
441'900 - 443'099	36'825 - 36'924.95			25.56	24.68	23.80	22.94	22.06	21.17	
443'100 - 444'299	36'925 - 37'024.95			25.59	24.71	23.83	22.97	22.10	21.21	
444'300 - 445'499	37'025 - 37'124.95			25.62	24.74	23.86	23.00	22.13	21.25	
445'500 - 446'699	37'125 - 37'224.95			25.64	24.77	23.90	23.04	22.17	21.29	
446'700 - 447'899	37'225 - 37'324.95			25.67	24.80	23.93	23.07	22.21	21.33	
447'900 - 449'099	37'325 - 37'424.95			25.70	24.83	23.96	23.11	22.25	21.37	
449'100 - 450'299	37'425 - 37'524.95			25.72	24.86	23.99	23.14	22.28	21.41	
450'300 - 451'499	37'525 - 37'624.95			25.75	24.89	24.02	23.17	22.32	21.45	
451'500 - 452'699	37'625 - 37'724.95			25.78	24.92	24.05	23.21	22.36	21.49	
452'700 - 453'899	37'725 - 37'824.95			25.81	24.95	24.08	23.24	22.39	21.53	
453'900 - 455'099	37'825 - 37'924.95			25.83	24.98	24.12	23.27	22.43	21.57	
455'100 - 456'299	37'925 - 38'024.95			25.86	25.01	24.15	23.30	22.46	21.60	
456'300 - 457'499	38'025 - 38'124.95			25.89	25.04	24.18	23.34	22.50	21.64	
457'500 - 458'699	38'125 - 38'224.95			25.91	25.07	24.22	23.37	22.53	21.68	
458'700 - 459'899	38'225 - 38'324.95			25.94	25.10	24.25	23.40	22.57	21.72	
459'900 - 461'099	38'325 - 38'424.95			25.96	25.13	24.28	23.43	22.60	21.76	
461'100 - 462'299	38'425 - 38'524.95			25.99	25.15	24.31	23.46	22.64	21.79	
462'300 - 463'499	38'525 - 38'624.95			26.02	25.18	24.34	23.50	22.67	21.83	
463'500 - 464'699	38'625 - 38'724.95			26.04	25.21	24.37	23.53	22.70	21.87	
464'700 - 465'899	38'725 - 38'824.95			26.07	25.24	24.40	23.56	22.74	21.91	
465'900 - 467'099	38'825 - 38'924.95			26.09	25.27	24.43	23.59	22.77	21.94	
467'100 - 468'299	38'925 - 39'024.95			26.12	25.29	24.46	23.62	22.81	21.98	
468'300 - 469'499	39'025 - 39'124.95			26.14	25.32	24.49	23.66	22.84	22.02	
469'500 - 470'699	39'125 - 39'224.95			26.17	25.35	24.52	23.69	22.87	22.05	
470'700 - 471'899	39'225 - 39'324.95			26.19	25.38	24.55	23.72	22.91	22.09	
471'900 - 473'099	39'325 - 39'424.95			26.22	25.41	24.59	23.75	22.94	22.12	
473'100 - 474'299	39'425 - 39'524.95			26.24	25.43	24.61	23.79	22.97	22.16	
474'300 - 475'499	39'525 - 39'624.95			26.27	25.46	24.64	23.82	23.00	22.19	
475'500 - 476'699	39'625 - 39'724.95			26.29	25.48	24.67	23.85	23.04	22.23	
476'700 - 477'899	39'725 - 39'824.95			26.32	25.51	24.70	23.88	23.07	22.26	
477'900 - 479'099	39'825 - 39'924.95			26.34	25.54	24.73	23.91	23.10	22.30	
479'100 - 480'299	39'925 - 40'024.95			26.37	25.56	24.76	23.94	23.13	22.33	
480'300 - 481'499	40'025 - 40'124.95			26.40	25.59	24.79	23.98	23.16	22.37	
481'500 - 482'699	40'125 - 40'224.95			26.42	25.62	24.82	24.01	23.19	22.40	
482'700 - 483'899	40'225 - 40'324.95			26.44	25.64	24.85	24.04	23.23	22.44	
483'900 - 485'099	40'325 - 40'424.95			26.47	25.67	24.87	24.07	23.26	22.47	
485'100 - 486'299	40'425 - 40'524.95			26.49	25.70	24.90	24.10	23.29	22.50	
486'300 - 487'499	40'525 - 40'624.95			26.51	25.72	24.93	24.13	23.32	22.53	
487'500 - 488'699	40'625 - 40'724.95			26.54	25.75	24.96	24.16	23.35	22.57	
488'700 - 489'899	40'725 - 40'824.95			26.56	25.77	24.99	24.19	23.39	22.60	
489'900 - 491'099	40'825 - 40'924.95			26.58	25.80	25.01	24.22	23.42	22.63	
491'100 - 492'299	40'925 - 41'024.95			26.61	25.83	25.04	24.25	23.45	22.67	

TRANCHES BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2026				TAUX BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2026						
Revenus cumulés du couple				Cr0	Cr1	Cr2	Cr3	Cr4	Cr5	
Année fr.	Mois fr.			Marié et les 2 conjoints travaillent						
				0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	
492'300 - 493'499	41'025 - 41'124.95			26.63	25.85	25.07	24.28	23.48	22.70	
493'500 - 494'699	41'125 - 41'224.95			26.65	25.88	25.09	24.31	23.52	22.73	
494'700 - 495'899	41'225 - 41'324.95			26.68	25.90	25.12	24.34	23.55	22.76	
495'900 - 497'099	41'325 - 41'424.95			26.70	25.93	25.15	24.37	23.58	22.79	
497'100 - 498'299	41'425 - 41'524.95			26.72	25.95	25.18	24.40	23.61	22.83	
498'300 - 499'499	41'525 - 41'624.95			26.74	25.98	25.20	24.43	23.64	22.86	
499'500 - 500'699	41'625 - 41'724.95			26.77	26.00	25.23	24.46	23.68	22.89	
500'700 - 501'899	41'725 - 41'824.95			26.79	26.03	25.25	24.48	23.70	22.92	
501'900 - 503'099	41'825 - 41'924.95			26.81	26.05	25.28	24.51	23.74	22.95	
503'100 - 504'299	41'925 - 42'024.95			26.84	26.08	25.31	24.54	23.77	22.98	
504'300 - 505'499	42'025 - 42'124.95			26.86	26.10	25.33	24.57	23.80	23.02	
505'500 - 506'699	42'125 - 42'224.95			26.88	26.12	25.36	24.60	23.83	23.05	
506'700 - 507'899	42'225 - 42'324.95			26.90	26.15	25.39	24.63	23.86	23.08	
507'900 - 509'099	42'325 - 42'424.95			26.92	26.17	25.41	24.65	23.89	23.12	
509'100 - 510'299	42'425 - 42'524.95			26.94	26.19	25.44	24.68	23.92	23.15	
510'300 - 511'499	42'525 - 42'624.95			26.97	26.22	25.47	24.71	23.95	23.18	
511'500 - 512'699	42'625 - 42'724.95			26.99	26.24	25.49	24.74	23.98	23.21	
512'700 - 513'899	42'725 - 42'824.95			27.01	26.27	25.52	24.76	24.01	23.24	
513'900 - 515'099	42'825 - 42'924.95			27.03	26.29	25.54	24.79	24.04	23.28	
515'100 - 516'299	42'925 - 43'024.95			27.05	26.31	25.57	24.82	24.07	23.31	
516'300 - 517'499	43'025 - 43'124.95			27.07	26.34	25.59	24.84	24.10	23.34	
517'500 - 518'699	43'125 - 43'224.95			27.09	26.36	25.62	24.87	24.13	23.37	
518'700 - 519'899	43'225 - 43'324.95			27.11	26.38	25.64	24.90	24.15	23.40	
519'900 - 521'099	43'325 - 43'424.95			27.14	26.41	25.67	24.93	24.18	23.43	
521'100 - 522'299	43'425 - 43'524.95			27.15	26.43	25.69	24.95	24.21	23.46	
522'300 - 523'499	43'525 - 43'624.95			27.18	26.45	25.72	24.98	24.24	23.49	
523'500 - 524'699	43'625 - 43'724.95			27.19	26.47	25.74	25.00	24.27	23.52	
524'700 - 525'899	43'725 - 43'824.95			27.22	26.50	25.77	25.03	24.30	23.55	
525'900 - 527'099	43'825 - 43'924.95			27.24	26.52	25.79	25.06	24.32	23.59	
527'100 - 528'299	43'925 - 44'024.95			27.26	26.54	25.82	25.08	24.35	23.61	
528'300 - 529'499	44'025 - 44'124.95			27.28	26.56	25.84	25.11	24.38	23.64	
529'500 - 530'699	44'125 - 44'224.95			27.30	26.58	25.86	25.14	24.41	23.67	
530'700 - 531'899	44'225 - 44'324.95			27.32	26.61	25.89	25.16	24.43	23.70	
531'900 - 533'099	44'325 - 44'424.95			27.34	26.63	25.91	25.19	24.46	23.73	
533'100 - 534'299	44'425 - 44'524.95			27.36	26.65	25.94	25.22	24.49	23.76	
534'300 - 535'499	44'525 - 44'624.95			27.38	26.67	25.96	25.24	24.52	23.79	
535'500 - 536'699	44'625 - 44'724.95			27.39	26.69	25.98	25.27	24.54	23.82	
536'700 - 537'899	44'725 - 44'824.95			27.41	26.71	26.01	25.29	24.57	23.85	
537'900 - 539'099	44'825 - 44'924.95			27.43	26.73	26.03	25.32	24.60	23.88	
539'100 - 540'299	44'925 - 45'024.95			27.45	26.76	26.05	25.34	24.62	23.91	
540'300 - 541'499	45'025 - 45'124.95			27.47	26.78	26.08	25.37	24.65	23.94	
541'500 - 542'699	45'125 - 45'224.95			27.49	26.80	26.10	25.39	24.68	23.96	
542'700 - 543'899	45'225 - 45'324.95			27.51	26.82	26.12	25.42	24.71	23.99	
543'900 - 545'099	45'325 - 45'424.95			27.53	26.84	26.14	25.44	24.73	24.02	
545'100 - 546'299	45'425 - 45'524.95			27.55	26.86	26.17	25.47	24.76	24.05	
546'300 - 547'499	45'525 - 45'624.95			27.57	26.88	26.19	25.49	24.78	24.07	
547'500 - 548'699	45'625 - 45'724.95			27.58	26.90	26.21	25.51	24.81	24.10	
548'700 - 549'899	45'725 - 45'824.95			27.60	26.92	26.23	25.54	24.84	24.13	
549'900 - 551'099	45'825 - 45'924.95			27.62	26.94	26.26	25.56	24.86	24.16	
551'100 - 552'299	45'925 - 46'024.95			27.64	26.96	26.28	25.59	24.89	24.18	
552'300 - 553'499	46'025 - 46'124.95			27.66	26.98	26.30	25.61	24.91	24.21	
553'500 - 554'699	46'125 - 46'224.95			27.68	27.00	26.32	25.63	24.94	24.24	
554'700 - 555'899	46'225 - 46'324.95			27.70	27.02	26.34	25.66	24.97	24.27	
555'900 - 557'099	46'325 - 46'424.95			27.71	27.04	26.36	25.68	24.99	24.29	
557'100 - 558'299	46'425 - 46'524.95			27.73	27.06	26.39	25.71	25.02	24.32	
558'300 - 559'499	46'525 - 46'624.95			27.75	27.08	26.41	25.73	25.04	24.35	
559'500 - 560'699	46'625 - 46'724.95			27.77	27.10	26.43	25.75	25.07	24.38	
560'700 - 561'899	46'725 - 46'824.95			27.78	27.12	26.45	25.77	25.09	24.40	
561'900 - 563'099	46'825 - 46'924.95			27.80	27.14	26.47	25.80	25.12	24.43	
563'100 - 564'299	46'925 - 47'024.95			27.82	27.16	26.49	25.82	25.14	24.46	
564'300 - 565'499	47'025 - 47'124.95			27.84	27.18	26.51	25.84	25.17	24.48	
565'500 - 566'699	47'125 - 47'224.95			27.85	27.20	26.54	25.87	25.19	24.51	
566'700 - 567'899	47'225 - 47'324.95			27.87	27.22	26.55	25.89	25.21	24.53	
567'900 - 569'099	47'325 - 47'424.95			27.89	27.24	26.58	25.91	25.24	24.56	
569'100 - 570'299	47'425 - 47'524.95			27.91	27.26	26.60	25.93	25.26	24.59	
570'300 - 571'499	47'525 - 47'624.95			27.92	27.27	26.62	25.96	25.29	24.61	
571'500 - 572'699	47'625 - 47'724.95			27.94	27.29	26.64	25.98	25.31	24.64	
572'700 - 573'899	47'725 - 47'824.95			27.96	27.31	26.66	26.00	25.34	24.66	
573'900 - 575'099	47'825 - 47'924.95			27.97	27.33	26.68	26.02	25.36	24.69	
575'100 - 576'299	47'925 - 48'024.95			27.99	27.35	26.70	26.04	25.38	24.71	
576'300 - 577'499	48'025 - 48'124.95			28.01	27.37	26.72	26.07	25.41	24.74	

TRANCHES BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2026				TAUX BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2026						
Revenus cumulés du couple				Cr0	Cr1	Cr2	Cr3	Cr4	Cr5	
Année fr.	Mois fr.			Marié et les 2 conjoints travaillent						
				0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	
577'500 -	578'699	48'125 -	48'224.95	28.03	27.39	26.74	26.09	25.43	24.77	
578'700 -	579'899	48'225 -	48'324.95	28.04	27.40	26.76	26.11	25.45	24.79	
579'900 -	581'099	48'325 -	48'424.95	28.06	27.42	26.78	26.13	25.48	24.82	
581'100 -	582'299	48'425 -	48'524.95	28.07	27.44	26.80	26.15	25.50	24.84	
582'300 -	583'499	48'525 -	48'624.95	28.09	27.46	26.82	26.17	25.52	24.87	
583'500 -	584'699	48'625 -	48'724.95	28.11	27.47	26.84	26.19	25.54	24.89	
584'700 -	585'899	48'725 -	48'824.95	28.12	27.49	26.86	26.22	25.57	24.91	
585'900 -	587'099	48'825 -	48'924.95	28.14	27.51	26.88	26.24	25.59	24.94	
587'100 -	588'299	48'925 -	49'024.95	28.15	27.53	26.89	26.26	25.61	24.96	
588'300 -	589'499	49'025 -	49'124.95	28.17	27.55	26.91	26.28	25.64	24.99	
589'500 -	590'699	49'125 -	49'224.95	28.19	27.56	26.93	26.30	25.66	25.01	
590'700 -	591'899	49'225 -	49'324.95	28.20	27.58	26.95	26.32	25.68	25.04	
591'900 -	593'099	49'325 -	49'424.95	28.22	27.60	26.97	26.34	25.70	25.06	
593'100 -	594'299	49'425 -	49'524.95	28.23	27.61	26.99	26.36	25.72	25.08	
594'300 -	595'499	49'525 -	49'624.95	28.25	27.63	27.01	26.38	25.75	25.11	
595'500 -	596'699	49'625 -	49'724.95	28.27	27.65	27.03	26.40	25.77	25.13	
596'700 -	597'899	49'725 -	49'824.95	28.28	27.67	27.05	26.42	25.79	25.15	
597'900 -	599'099	49'825 -	49'924.95	28.30	27.68	27.06	26.44	25.81	25.18	
599'100 -	600'299	49'925 -	50'024.95	28.31	27.70	27.08	26.46	25.83	25.20	
600'300 -	601'499	50'025 -	50'124.95	28.33	27.72	27.10	26.48	25.86	25.22	
601'500 -	602'699	50'125 -	50'224.95	28.34	27.73	27.12	26.50	25.88	25.25	
602'700 -	603'899	50'225 -	50'324.95	28.36	27.75	27.14	26.52	25.90	25.27	
603'900 -	605'099	50'325 -	50'424.95	28.37	27.77	27.16	26.54	25.92	25.29	
605'100 -	606'299	50'425 -	50'524.95	28.39	27.78	27.17	26.56	25.94	25.32	
606'300 -	607'499	50'525 -	50'624.95	28.40	27.80	27.19	26.58	25.96	25.34	
607'500 -	608'699	50'625 -	50'724.95	28.42	27.82	27.21	26.60	25.98	25.36	
608'700 -	609'899	50'725 -	50'824.95	28.43	27.83	27.23	26.62	26.00	25.38	
609'900 -	611'099	50'825 -	50'924.95	28.45	27.85	27.25	26.64	26.02	25.40	
611'100 -	612'299	50'925 -	51'024.95	28.46	27.87	27.26	26.66	26.05	25.43	
612'300 -	613'499	51'025 -	51'124.95	28.48	27.88	27.28	26.68	26.06	25.45	
613'500 -	614'699	51'125 -	51'224.95	28.49	27.90	27.30	26.70	26.09	25.47	
614'700 -	615'899	51'225 -	51'324.95	28.51	27.92	27.32	26.72	26.11	25.49	
615'900 -	617'099	51'325 -	51'424.95	28.52	27.93	27.33	26.73	26.13	25.52	
617'100 -	618'299	51'425 -	51'524.95	28.54	27.95	27.35	26.75	26.15	25.54	
618'300 -	619'499	51'525 -	51'624.95	28.55	27.96	27.37	26.77	26.17	25.56	
619'500 -	620'699	51'625 -	51'724.95	28.57	27.98	27.39	26.79	26.19	25.58	
620'700 -	621'899	51'725 -	51'824.95	28.58	27.99	27.40	26.81	26.21	25.60	
621'900 -	623'099	51'825 -	51'924.95	28.59	28.01	27.42	26.83	26.23	25.62	
623'100 -	624'299	51'925 -	52'024.95	28.61	28.03	27.44	26.85	26.25	25.65	
624'300 -	625'499	52'025 -	52'124.95	28.62	28.04	27.45	26.86	26.27	25.67	
625'500 -	626'699	52'125 -	52'224.95	28.64	28.06	27.47	26.88	26.29	25.69	
626'700 -	627'899	52'225 -	52'324.95	28.65	28.07	27.49	26.90	26.31	25.71	
627'900 -	629'099	52'325 -	52'424.95	28.66	28.09	27.50	26.92	26.33	25.73	
629'100 -	630'299	52'425 -	52'524.95	28.68	28.10	27.52	26.94	26.35	25.75	
630'300 -	631'499	52'525 -	52'624.95	28.69	28.12	27.54	26.95	26.36	25.77	
631'500 -	632'699	52'625 -	52'724.95	28.71	28.13	27.55	26.97	26.38	25.79	
632'700 -	633'899	52'725 -	52'824.95	28.72	28.15	27.57	26.99	26.40	25.81	
633'900 -	635'099	52'825 -	52'924.95	28.73	28.16	27.59	27.01	26.42	25.83	
635'100 -	636'299	52'925 -	53'024.95	28.75	28.18	27.60	27.02	26.44	25.85	
636'300 -	637'499	53'025 -	53'124.95	28.76	28.19	27.62	27.04	26.46	25.87	
637'500 -	638'699	53'125 -	53'224.95	28.78	28.21	27.64	27.06	26.48	25.89	
638'700 -	639'899	53'225 -	53'324.95	28.79	28.22	27.65	27.08	26.50	25.91	
639'900 -	641'099	53'325 -	53'424.95	28.80	28.24	27.67	27.10	26.52	25.93	
641'100 -	642'299	53'425 -	53'524.95	28.81	28.25	27.68	27.11	26.53	25.95	
642'300 -	643'499	53'525 -	53'624.95	28.83	28.27	27.70	27.13	26.55	25.97	
643'500 -	644'699	53'625 -	53'724.95	28.84	28.28	27.72	27.15	26.57	26.00	
644'700 -	645'899	53'725 -	53'824.95	28.85	28.29	27.73	27.16	26.59	26.01	
645'900 -	647'099	53'825 -	53'924.95	28.87	28.31	27.75	27.18	26.61	26.03	
647'100 -	648'299	53'925 -	54'024.95	28.88	28.32	27.76	27.20	26.63	26.05	
648'300 -	649'499	54'025 -	54'124.95	28.89	28.34	27.78	27.21	26.65	26.07	
649'500 -	650'699	54'125 -	54'224.95	28.91	28.35	27.79	27.23	26.66	26.09	
650'700 -	653'099	54'225 -	54'424.95	28.93	28.37	27.82	27.26	26.69	26.12	
653'100 -	655'499	54'425 -	54'624.95	28.95	28.40	27.85	27.29	26.73	26.16	
655'500 -	657'899	54'625 -	54'824.95	28.98	28.43	27.88	27.32	26.76	26.20	
657'900 -	660'299	54'825 -	55'024.95	29.01	28.46	27.91	27.36	26.80	26.24	
660'300 -	662'699	55'025 -	55'224.95	29.03	28.49	27.94	27.39	26.83	26.27	
662'700 -	665'099	55'225 -	55'424.95	29.06	28.51	27.97	27.42	26.87	26.31	
665'100 -	667'499	55'425 -	55'624.95	29.08	28.54	28.00	27.45	26.90	26.35	
667'500 -	669'899	55'625 -	55'824.95	29.11	28.57	28.03	27.48	26.94	26.38	
669'900 -	672'299	55'825 -	56'024.95	29.14	28.60	28.06	27.52	26.97	26.42	
672'300 -	674'699	56'025 -	56'224.95	29.16	28.62	28.09	27.55	27.00	26.46	

TRANCHES BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2026				TAUX BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2026						
Revenus cumulés du couple				Cr0	Cr1	Cr2	Cr3	Cr4	Cr5	
Année fr.	Mois fr.			Marié et les 2 conjoints travaillent						
				0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	
674'700 - 677'099	56'225 -	56'424.95		29.19	28.65	28.11	27.58	27.04	26.49	
677'100 - 679'499	56'425 -	56'624.95		29.21	28.68	28.14	27.61	27.07	26.53	
679'500 - 681'899	56'625 -	56'824.95		29.24	28.70	28.17	27.64	27.10	26.56	
681'900 - 684'299	56'825 -	57'024.95		29.26	28.73	28.20	27.67	27.14	26.60	
684'300 - 686'699	57'025 -	57'224.95		29.29	28.76	28.23	27.70	27.17	26.63	
686'700 - 689'099	57'225 -	57'424.95		29.31	28.78	28.26	27.73	27.20	26.67	
689'100 - 691'499	57'425 -	57'624.95		29.33	28.81	28.28	27.76	27.23	26.70	
691'500 - 693'899	57'625 -	57'824.95		29.36	28.84	28.31	27.79	27.26	26.74	
693'900 - 696'299	57'825 -	58'024.95		29.38	28.86	28.34	27.82	27.30	26.77	
696'300 - 698'699	58'025 -	58'224.95		29.41	28.89	28.37	27.85	27.33	26.80	
698'700 - 701'099	58'225 -	58'424.95		29.44	28.91	28.40	27.88	27.36	26.84	
701'100 - 703'499	58'425 -	58'624.95		29.46	28.94	28.42	27.91	27.39	26.87	
703'500 - 705'899	58'625 -	58'824.95		29.49	28.96	28.45	27.93	27.42	26.90	
705'900 - 708'299	58'825 -	59'024.95		29.52	28.99	28.48	27.96	27.45	26.94	
708'300 - 710'699	59'025 -	59'224.95		29.54	29.01	28.50	27.99	27.48	26.97	
710'700 - 713'099	59'225 -	59'424.95		29.57	29.04	28.53	28.02	27.51	27.00	
713'100 - 715'499	59'425 -	59'624.95		29.60	29.06	28.56	28.05	27.54	27.03	
715'500 - 717'899	59'625 -	59'824.95		29.63	29.09	28.58	28.08	27.57	27.06	
717'900 - 720'299	59'825 -	60'024.95		29.65	29.12	28.61	28.10	27.60	27.09	
720'300 - 722'699	60'025 -	60'224.95		29.68	29.15	28.64	28.13	27.63	27.13	
722'700 - 725'099	60'225 -	60'424.95		29.70	29.18	28.66	28.16	27.66	27.16	
725'100 - 727'499	60'425 -	60'624.95		29.73	29.21	28.69	28.19	27.68	27.19	
727'500 - 729'899	60'625 -	60'824.95		29.75	29.23	28.71	28.21	27.71	27.22	
729'900 - 732'299	60'825 -	61'024.95		29.78	29.26	28.74	28.24	27.75	27.25	
732'300 - 734'699	61'025 -	61'224.95		29.81	29.29	28.77	28.27	27.77	27.28	
734'700 - 737'099	61'225 -	61'424.95		29.83	29.32	28.80	28.30	27.80	27.31	
737'100 - 739'499	61'425 -	61'624.95		29.85	29.34	28.83	28.32	27.83	27.34	
739'500 - 741'899	61'625 -	61'824.95		29.88	29.37	28.85	28.35	27.86	27.37	
741'900 - 744'299	61'825 -	62'024.95		29.90	29.39	28.88	28.38	27.89	27.40	
744'300 - 746'699	62'025 -	62'224.95		29.93	29.42	28.91	28.40	27.92	27.43	
746'700 - 749'099	62'225 -	62'424.95		29.95	29.45	28.94	28.43	27.94	27.46	
749'100 - 751'499	62'425 -	62'624.95		29.98	29.47	28.97	28.46	27.97	27.49	
751'500 - 753'899	62'625 -	62'824.95		30.00	29.50	28.99	28.49	28.00	27.51	
753'900 - 756'299	62'825 -	63'024.95		30.02	29.52	29.02	28.52	28.03	27.54	
756'300 - 758'699	63'025 -	63'224.95		30.05	29.55	29.05	28.55	28.05	27.57	
758'700 - 761'099	63'225 -	63'424.95		30.07	29.58	29.08	28.58	28.08	27.60	
761'100 - 763'499	63'425 -	63'624.95		30.10	29.60	29.10	28.60	28.11	27.63	
763'500 - 765'899	63'625 -	63'824.95		30.12	29.63	29.13	28.63	28.13	27.66	
765'900 - 768'299	63'825 -	64'024.95		30.14	29.65	29.16	28.66	28.16	27.69	
768'300 - 770'699	64'025 -	64'224.95		30.16	29.68	29.18	28.69	28.19	27.72	
770'700 - 773'099	64'225 -	64'424.95		30.19	29.70	29.21	28.72	28.22	27.74	
773'100 - 775'499	64'425 -	64'624.95		30.21	29.73	29.24	28.75	28.25	27.77	
775'500 - 777'899	64'625 -	64'824.95		30.23	29.75	29.26	28.77	28.28	27.80	
777'900 - 780'299	64'825 -	65'024.95		30.25	29.77	29.29	28.80	28.31	27.83	
780'300 - 782'699	65'025 -	65'224.95		30.28	29.80	29.31	28.83	28.34	27.85	
782'700 - 785'099	65'225 -	65'424.95		30.30	29.82	29.34	28.86	28.37	27.88	
785'100 - 787'499	65'425 -	65'624.95		30.32	29.84	29.36	28.88	28.40	27.91	
787'500 - 789'899	65'625 -	65'824.95		30.34	29.87	29.39	28.91	28.43	27.94	
789'900 - 792'299	65'825 -	66'024.95		30.36	29.89	29.42	28.94	28.46	27.97	
792'300 - 794'699	66'025 -	66'224.95		30.38	29.91	29.44	28.96	28.49	28.00	
794'700 - 797'099	66'225 -	66'424.95		30.41	29.94	29.47	28.99	28.51	28.03	
797'100 - 799'499	66'425 -	66'624.95		30.43	29.96	29.49	29.02	28.54	28.06	
799'500 - 801'899	66'625 -	66'824.95		30.45	29.98	29.51	29.04	28.57	28.09	
801'900 - 804'299	66'825 -	67'024.95		30.47	30.00	29.54	29.07	28.60	28.12	
804'300 - 806'699	67'025 -	67'224.95		30.49	30.03	29.56	29.10	28.62	28.15	
806'700 - 809'099	67'225 -	67'424.95		30.51	30.05	29.59	29.12	28.65	28.18	
809'100 - 811'499	67'425 -	67'624.95		30.53	30.07	29.61	29.15	28.68	28.21	
811'500 - 813'899	67'625 -	67'824.95		30.55	30.09	29.63	29.17	28.71	28.24	
813'900 - 816'299	67'825 -	68'024.95		30.57	30.12	29.66	29.20	28.73	28.27	
816'300 - 818'699	68'025 -	68'224.95		30.59	30.14	29.68	29.22	28.76	28.29	
818'700 - 821'099	68'225 -	68'424.95		30.61	30.16	29.70	29.25	28.79	28.32	
821'100 - 823'499	68'425 -	68'624.95		30.63	30.18	29.73	29.27	28.81	28.35	
823'500 - 825'899	68'625 -	68'824.95		30.65	30.20	29.75	29.30	28.84	28.38	
825'900 - 828'299	68'825 -	69'024.95		30.67	30.22	29.77	29.32	28.86	28.41	
828'300 - 830'699	69'025 -	69'224.95		30.69	30.24	29.80	29.34	28.89	28.43	
830'700 - 833'099	69'225 -	69'424.95		30.71	30.26	29.82	29.37	28.92	28.46	
833'100 - 835'499	69'425 -	69'624.95		30.73	30.29	29.84	29.39	28.94	28.49	
835'500 - 837'899	69'625 -	69'824.95		30.75	30.31	29.86	29.42	28.97	28.52	
837'900 - 840'299	69'825 -	70'024.95		30.77	30.33	29.89	29.44	28.99	28.54	
840'300 - 842'699	70'025 -	70'224.95		30.79	30.35	29.91	29.46	29.02	28.57	
842'700 - 845'099	70'225 -	70'424.95		30.81	30.37	29.93	29.49	29.04	28.59	

TRANCHES BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2026				TAUX BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2026						
Revenus cumulés du couple				Cr0	Cr1	Cr2	Cr3	Cr4	Cr5	
Année fr.	Mois fr.			Marié et les 2 conjoints travaillent						
				0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	
845'100 - 847'499	70'425 - 70'624.95			30.82	30.39	29.95	29.51	29.07	28.62	
847'500 - 849'899	70'625 - 70'824.95			30.84	30.41	29.97	29.53	29.09	28.65	
849'900 - 852'299	70'825 - 71'024.95			30.86	30.43	29.99	29.56	29.12	28.67	
852'300 - 854'699	71'025 - 71'224.95			30.88	30.45	30.02	29.58	29.14	28.70	
854'700 - 857'099	71'225 - 71'424.95			30.90	30.47	30.04	29.60	29.16	28.72	
857'100 - 859'499	71'425 - 71'624.95			30.92	30.49	30.06	29.62	29.19	28.75	
859'500 - 861'899	71'625 - 71'824.95			30.93	30.51	30.08	29.65	29.21	28.78	
861'900 - 864'299	71'825 - 72'024.95			30.95	30.53	30.10	29.67	29.24	28.80	
864'300 - 866'699	72'025 - 72'224.95			30.97	30.55	30.12	29.69	29.26	28.83	
866'700 - 869'099	72'225 - 72'424.95			30.99	30.57	30.14	29.71	29.28	28.85	
869'100 - 871'499	72'425 - 72'624.95			31.01	30.58	30.16	29.74	29.31	28.88	
871'500 - 873'899	72'625 - 72'824.95			31.02	30.60	30.18	29.76	29.33	28.90	
873'900 - 876'299	72'825 - 73'024.95			31.04	30.62	30.20	29.78	29.35	28.92	
876'300 - 878'699	73'025 - 73'224.95			31.06	30.64	30.22	29.80	29.38	28.95	
878'700 - 881'099	73'225 - 73'424.95			31.08	30.66	30.24	29.82	29.40	28.97	
881'100 - 883'499	73'425 - 73'624.95			31.09	30.68	30.26	29.84	29.42	29.00	
883'500 - 885'899	73'625 - 73'824.95			31.11	30.70	30.28	29.86	29.44	29.02	
885'900 - 888'299	73'825 - 74'024.95			31.13	30.72	30.30	29.88	29.47	29.05	
888'300 - 890'699	74'025 - 74'224.95			31.14	30.73	30.32	29.91	29.49	29.07	
890'700 - 893'099	74'225 - 74'424.95			31.16	30.75	30.34	29.93	29.51	29.09	
893'100 - 895'499	74'425 - 74'624.95			31.18	30.77	30.36	29.95	29.53	29.12	
895'500 - 897'899	74'625 - 74'824.95			31.20	30.79	30.38	29.97	29.56	29.14	
897'900 - 900'299	74'825 - 75'024.95			31.21	30.81	30.40	29.99	29.58	29.16	
900'300 - 902'699	75'025 - 75'224.95			31.23	30.82	30.42	30.01	29.60	29.19	
902'700 - 905'099	75'225 - 75'424.95			31.24	30.84	30.44	30.03	29.62	29.21	
905'100 - 907'499	75'425 - 75'624.95			31.26	30.86	30.45	30.05	29.64	29.23	
907'500 - 909'899	75'625 - 75'824.95			31.28	30.88	30.47	30.07	29.66	29.25	
909'900 - 912'299	75'825 - 76'024.95			31.29	30.89	30.49	30.09	29.68	29.28	
912'300 - 914'699	76'025 - 76'224.95			31.31	30.91	30.51	30.11	29.71	29.30	
914'700 - 917'099	76'225 - 76'424.95			31.33	30.93	30.53	30.13	29.73	29.32	
917'100 - 919'499	76'425 - 76'624.95			31.34	30.95	30.55	30.15	29.75	29.34	
919'500 - 921'899	76'625 - 76'824.95			31.36	30.96	30.57	30.17	29.77	29.36	
921'900 - 924'299	76'825 - 77'024.95			31.37	30.98	30.58	30.19	29.79	29.39	
924'300 - 926'699	77'025 - 77'224.95			31.39	31.00	30.60	30.21	29.81	29.41	
926'700 - 929'099	77'225 - 77'424.95			31.40	31.01	30.62	30.23	29.83	29.43	
929'100 - 931'499	77'425 - 77'624.95			31.42	31.03	30.64	30.24	29.85	29.45	
931'500 - 933'899	77'625 - 77'824.95			31.43	31.05	30.66	30.26	29.87	29.47	
933'900 - 936'299	77'825 - 78'024.95			31.45	31.06	30.67	30.28	29.89	29.49	
936'300 - 938'699	78'025 - 78'224.95			31.46	31.08	30.69	30.30	29.91	29.51	
938'700 - 941'099	78'225 - 78'424.95			31.48	31.10	30.71	30.32	29.93	29.54	
941'100 - 943'499	78'425 - 78'624.95			31.50	31.11	30.73	30.34	29.95	29.56	
943'500 - 945'899	78'625 - 78'824.95			31.51	31.13	30.74	30.36	29.97	29.58	
945'900 - 948'299	78'825 - 79'024.95			31.53	31.14	30.76	30.37	29.99	29.60	
948'300 - 950'699	79'025 - 79'224.95			31.54	31.16	30.78	30.39	30.01	29.62	
950'700 - 953'099	79'225 - 79'424.95			31.55	31.18	30.79	30.41	30.03	29.64	
953'100 - 955'499	79'425 - 79'624.95			31.57	31.19	30.81	30.43	30.05	29.66	
955'500 - 957'899	79'625 - 79'824.95			31.58	31.21	30.83	30.45	30.07	29.68	
957'900 - 960'299	79'825 - 80'024.95			31.60	31.22	30.85	30.47	30.08	29.70	
960'300 - 962'699	80'025 - 80'224.95			31.61	31.24	30.86	30.48	30.10	29.72	
962'700 - 965'099	80'225 - 80'424.95			31.63	31.25	30.88	30.50	30.12	29.74	
965'100 - 967'499	80'425 - 80'624.95			31.64	31.27	30.89	30.52	30.14	29.76	
967'500 - 969'899	80'625 - 80'824.95			31.66	31.29	30.91	30.54	30.16	29.78	
969'900 - 972'299	80'825 - 81'024.95			31.67	31.30	30.93	30.55	30.18	29.80	
972'300 - 974'699	81'025 - 81'224.95			31.69	31.32	30.94	30.57	30.20	29.82	
974'700 - 977'099	81'225 - 81'424.95			31.71	31.33	30.96	30.59	30.21	29.84	
977'100 - 979'499	81'425 - 81'624.95			31.73	31.35	30.98	30.61	30.24	29.86	
979'500 - 981'899	81'625 - 81'824.95			31.75	31.37	31.00	30.63	30.26	29.89	
981'900 - 984'299	81'825 - 82'024.95			31.77	31.39	31.02	30.66	30.29	29.91	
984'300 - 986'699	82'025 - 82'224.95			31.80	31.41	31.05	30.68	30.31	29.94	
986'700 - 989'099	82'225 - 82'424.95			31.82	31.44	31.07	30.70	30.33	29.96	
989'100 - 991'499	82'425 - 82'624.95			31.85	31.46	31.09	30.73	30.36	29.99	
991'500 - 993'899	82'625 - 82'824.95			31.87	31.49	31.12	30.75	30.38	30.02	
993'900 - 996'299	82'825 - 83'024.95			31.89	31.51	31.14	30.77	30.41	30.04	
996'300 - 998'699	83'025 - 83'224.95			31.92	31.54	31.16	30.80	30.43	30.07	
998'700 - 1'001'099	83'225 - 83'424.95			31.94	31.56	31.18	30.82	30.46	30.09	
1'001'100 - 1'003'499	83'425 - 83'624.95			31.96	31.58	31.20	30.84	30.48	30.12	
1'003'500 - 1'005'899	83'625 - 83'824.95			31.99	31.61	31.23	30.87	30.51	30.14	
1'005'900 - 1'008'299	83'825 - 84'024.95			32.01	31.63	31.25	30.89	30.53	30.17	
1'008'300 - 1'010'699	84'025 - 84'224.95			32.03	31.66	31.28	30.91	30.55	30.19	
1'010'700 - 1'013'099	84'225 - 84'424.95			32.06	31.68	31.30	30.94	30.58	30.22	
1'013'100 - 1'015'499	84'425 - 84'624.95			32.08	31.70	31.33	30.96	30.60	30.24	

TRANCHES BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2026				TAUX BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2026						
Revenus cumulés du couple				Cr0	Cr1	Cr2	Cr3	Cr4	Cr5	
Année fr.	Mois fr.			Marié et les 2 conjoints travaillent						
				0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	
1'015'500 - 1'017'899	84'625 -	84'824.95		32.10	31.73	31.35	30.98	30.62	30.27	
1'017'900 - 1'020'299	84'825 -	85'024.95		32.12	31.75	31.38	31.00	30.65	30.29	
1'020'300 - 1'022'699	85'025 -	85'224.95		32.15	31.78	31.40	31.03	30.67	30.32	
1'022'700 - 1'025'099	85'225 -	85'424.95		32.17	31.80	31.43	31.05	30.69	30.34	
1'025'100 - 1'027'499	85'425 -	85'624.95		32.19	31.82	31.45	31.08	30.72	30.36	
1'027'500 - 1'029'899	85'625 -	85'824.95		32.21	31.84	31.48	31.10	30.74	30.39	
1'029'900 - 1'032'299	85'825 -	86'024.95		32.23	31.87	31.50	31.13	30.76	30.41	
1'032'300 - 1'034'699	86'025 -	86'224.95		32.26	31.89	31.52	31.15	30.79	30.44	
1'034'700 - 1'037'099	86'225 -	86'424.95		32.28	31.91	31.55	31.18	30.81	30.46	
1'037'100 - 1'039'499	86'425 -	86'624.95		32.30	31.94	31.57	31.20	30.84	30.48	
1'039'500 - 1'041'899	86'625 -	86'824.95		32.32	31.96	31.59	31.23	30.86	30.51	
1'041'900 - 1'044'299	86'825 -	87'024.95		32.34	31.98	31.62	31.25	30.89	30.53	
1'044'300 - 1'046'699	87'025 -	87'224.95		32.36	32.00	31.64	31.28	30.91	30.55	
1'046'700 - 1'049'099	87'225 -	87'424.95		32.38	32.02	31.66	31.30	30.94	30.57	
1'049'100 - 1'051'499	87'425 -	87'624.95		32.41	32.05	31.69	31.32	30.96	30.60	
1'051'500 - 1'053'899	87'625 -	87'824.95		32.43	32.07	31.71	31.35	30.99	30.62	
1'053'900 - 1'056'299	87'825 -	88'024.95		32.45	32.09	31.73	31.37	31.01	30.65	
1'056'300 - 1'058'699	88'025 -	88'224.95		32.47	32.11	31.75	31.40	31.04	30.67	
1'058'700 - 1'061'099	88'225 -	88'424.95		32.49	32.13	31.78	31.42	31.06	30.70	
1'061'100 - 1'063'499	88'425 -	88'624.95		32.51	32.16	31.80	31.44	31.09	30.72	
1'063'500 - 1'065'899	88'625 -	88'824.95		32.53	32.18	31.82	31.47	31.11	30.75	
1'065'900 - 1'068'299	88'825 -	89'024.95		32.55	32.20	31.84	31.49	31.13	30.77	
1'068'300 - 1'070'699	89'025 -	89'224.95		32.57	32.22	31.87	31.51	31.16	30.80	
1'070'700 - 1'073'099	89'225 -	89'424.95		32.59	32.24	31.89	31.54	31.18	30.83	
1'073'100 - 1'075'499	89'425 -	89'624.95		32.61	32.26	31.91	31.56	31.20	30.85	
1'075'500 - 1'077'899	89'625 -	89'824.95		32.63	32.28	31.93	31.58	31.23	30.87	
1'077'900 - 1'080'299	89'825 -	90'024.95		32.65	32.30	31.96	31.61	31.25	30.90	
1'080'300 - 1'082'699	90'025 -	90'224.95		32.67	32.33	31.98	31.63	31.28	30.92	
1'082'700 - 1'085'099	90'225 -	90'424.95		32.69	32.35	32.00	31.65	31.30	30.95	
1'085'100 - 1'087'499	90'425 -	90'624.95		32.71	32.37	32.02	31.67	31.32	30.97	
1'087'500 - 1'089'899	90'625 -	90'824.95		32.73	32.39	32.04	31.70	31.35	31.00	
1'089'900 - 1'092'299	90'825 -	91'024.95		32.75	32.41	32.06	31.72	31.37	31.02	
1'092'300 - 1'094'699	91'025 -	91'224.95		32.77	32.43	32.08	31.74	31.39	31.04	
1'094'700 - 1'097'099	91'225 -	91'424.95		32.79	32.45	32.11	31.76	31.42	31.07	
1'097'100 - 1'099'499	91'425 -	91'624.95		32.81	32.47	32.13	31.78	31.44	31.09	
1'099'500 - 1'101'899	91'625 -	91'824.95		32.83	32.49	32.15	31.80	31.46	31.12	
1'101'900 - 1'104'299	91'825 -	92'024.95		32.85	32.51	32.17	31.83	31.48	31.14	
1'104'300 - 1'106'699	92'025 -	92'224.95		32.86	32.53	32.19	31.85	31.51	31.16	
1'106'700 - 1'109'099	92'225 -	92'424.95		32.88	32.55	32.21	31.87	31.53	31.19	
1'109'100 - 1'111'499	92'425 -	92'624.95		32.89	32.57	32.23	31.89	31.55	31.21	
1'111'500 - 1'113'899	92'625 -	92'824.95		32.91	32.58	32.25	31.91	31.57	31.23	
1'113'900 - 1'116'299	92'825 -	93'024.95		32.93	32.60	32.27	31.93	31.60	31.26	
1'116'300 - 1'118'699	93'025 -	93'224.95		32.94	32.62	32.29	31.95	31.62	31.28	
1'118'700 - 1'121'099	93'225 -	93'424.95		32.96	32.63	32.31	31.98	31.64	31.30	
1'121'100 - 1'123'499	93'425 -	93'624.95		32.97	32.65	32.33	32.00	31.66	31.32	
1'123'500 - 1'125'899	93'625 -	93'824.95		32.99	32.67	32.34	32.02	31.68	31.35	
1'125'900 - 1'128'299	93'825 -	94'024.95		33.00	32.68	32.36	32.04	31.70	31.37	
1'128'300 - 1'130'699	94'025 -	94'224.95		33.02	32.70	32.38	32.06	31.73	31.39	
1'130'700 - 1'133'099	94'225 -	94'424.95		33.03	32.71	32.39	32.07	31.75	31.41	
1'133'100 - 1'135'499	94'425 -	94'624.95		33.05	32.73	32.41	32.09	31.77	31.43	
1'135'500 - 1'137'899	94'625 -	94'824.95		33.06	32.74	32.43	32.11	31.79	31.46	
1'137'900 - 1'140'299	94'825 -	95'024.95		33.08	32.76	32.44	32.12	31.81	31.48	
1'140'300 - 1'142'699	95'025 -	95'224.95		33.09	32.78	32.46	32.14	31.82	31.50	
1'142'700 - 1'145'099	95'225 -	95'424.95		33.11	32.79	32.48	32.16	31.84	31.52	
1'145'100 - 1'147'499	95'425 -	95'624.95		33.12	32.81	32.49	32.18	31.86	31.54	
1'147'500 - 1'149'899	95'625 -	95'824.95		33.14	32.82	32.51	32.19	31.88	31.56	
1'149'900 - 1'152'299	95'825 -	96'024.95		33.15	32.84	32.52	32.21	31.89	31.58	
1'152'300 - 1'154'699	96'025 -	96'224.95		33.16	32.85	32.54	32.23	31.91	31.59	
1'154'700 - 1'157'099	96'225 -	96'424.95		33.18	32.87	32.56	32.24	31.93	31.61	
1'157'100 - 1'159'499	96'425 -	96'624.95		33.19	32.88	32.57	32.26	31.95	31.63	
1'159'500 - 1'161'899	96'625 -	96'824.95		33.21	32.90	32.59	32.28	31.96	31.65	
1'161'900 - 1'164'299	96'825 -	97'024.95		33.22	32.91	32.60	32.29	31.98	31.67	
1'164'300 - 1'166'699	97'025 -	97'224.95		33.24	32.93	32.62	32.31	32.00	31.69	
1'166'700 - 1'169'099	97'225 -	97'424.95		33.25	32.94	32.64	32.33	32.02	31.70	
1'169'100 - 1'171'499	97'425 -	97'624.95		33.26	32.96	32.65	32.34	32.03	31.72	
1'171'500 - 1'173'899	97'625 -	97'824.95		33.28	32.97	32.67	32.36	32.05	31.74	
1'173'900 - 1'176'299	97'825 -	98'024.95		33.29	32.99	32.68	32.37	32.07	31.76	
1'176'300 - 1'178'699	98'025 -	98'224.95		33.31	33.00	32.70	32.39	32.08	31.77	
1'178'700 - 1'181'099	98'225 -	98'424.95		33.32	33.02	32.71	32.41	32.10	31.79	
1'181'100 - 1'183'499	98'425 -	98'624.95		33.33	33.03	32.73	32.42	32.12	31.81	
1'183'500 - 1'185'899	98'625 -	98'824.95		33.35	33.05	32.74	32.44	32.13	31.83	

TRANCHES BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2026				TAUX BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2026						
Revenus cumulés du couple				Cr0	Cr1	Cr2	Cr3	Cr4	Cr5	
Année fr.	Mois fr.			Marié et les 2 conjoints travaillent						
				0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	
1'185'900 - 1'188'299	98'825 -	99'024.95		33.36	33.06	32.76	32.45	32.15	31.84	
1'188'300 - 1'190'699	99'025 -	99'224.95		33.38	33.07	32.77	32.47	32.17	31.86	
1'190'700 - 1'193'099	99'225 -	99'424.95		33.39	33.09	32.79	32.49	32.18	31.88	
1'193'100 - 1'195'499	99'425 -	99'624.95		33.40	33.10	32.80	32.50	32.20	31.89	
1'195'500 - 1'197'899	99'625 -	99'824.95		33.42	33.12	32.82	32.52	32.21	31.91	
1'197'900 - 1'200'299	99'825 -	100'024.95		33.43	33.13	32.83	32.53	32.23	31.93	
1'200'300 - 1'202'699	100'025 -	100'224.95		33.44	33.15	32.85	32.55	32.25	31.95	
1'202'700 - 1'205'099	100'225 -	100'424.95		33.46	33.16	32.86	32.56	32.26	31.96	
1'205'100 - 1'207'499	100'425 -	100'624.95		33.47	33.17	32.88	32.58	32.28	31.98	
1'207'500 - 1'209'899	100'625 -	100'824.95		33.48	33.19	32.89	32.59	32.30	32.00	
1'209'900 - 1'212'299	100'825 -	101'024.95		33.50	33.20	32.91	32.61	32.31	32.01	
1'212'300 - 1'214'699	101'025 -	101'224.95		33.51	33.21	32.92	32.62	32.33	32.03	
1'214'700 - 1'217'099	101'225 -	101'424.95		33.52	33.23	32.93	32.64	32.34	32.05	
1'217'100 - 1'219'499	101'425 -	101'624.95		33.54	33.24	32.95	32.65	32.36	32.06	
1'219'500 - 1'221'899	101'625 -	101'824.95		33.55	33.26	32.96	32.67	32.37	32.08	
1'221'900 - 1'224'299	101'825 -	102'024.95		33.56	33.27	32.98	32.68	32.39	32.09	
1'224'300 - 1'226'699	102'025 -	102'224.95		33.57	33.28	32.99	32.70	32.41	32.11	
1'226'700 - 1'229'099	102'225 -	102'424.95		33.59	33.30	33.01	32.71	32.42	32.13	
1'229'100 - 1'231'499	102'425 -	102'624.95		33.60	33.31	33.02	32.73	32.44	32.14	
1'231'500 - 1'233'899	102'625 -	102'824.95		33.61	33.32	33.03	32.74	32.45	32.16	
1'233'900 - 1'236'299	102'825 -	103'024.95		33.62	33.34	33.05	32.76	32.47	32.17	
1'236'300 - 1'238'699	103'025 -	103'224.95		33.64	33.35	33.06	32.77	32.48	32.19	
1'238'700 - 1'241'099	103'225 -	103'424.95		33.65	33.36	33.07	32.79	32.50	32.21	
1'241'100 - 1'243'499	103'425 -	103'624.95		33.66	33.38	33.09	32.80	32.51	32.22	
1'243'500 - 1'245'899	103'625 -	103'824.95		33.67	33.39	33.10	32.82	32.53	32.24	
1'245'900 - 1'248'299	103'825 -	104'024.95		33.69	33.40	33.12	32.83	32.54	32.25	
1'248'300 - 1'250'699	104'025 -	104'224.95		33.70	33.41	33.13	32.84	32.56	32.27	
1'250'700 - 1'253'099	104'225 -	104'424.95		33.71	33.43	33.14	32.86	32.57	32.28	
1'253'100 - 1'255'499	104'425 -	104'624.95		33.72	33.44	33.16	32.87	32.59	32.30	
1'255'500 - 1'257'899	104'625 -	104'824.95		33.74	33.45	33.17	32.89	32.60	32.31	
1'257'900 - 1'260'299	104'825 -	105'024.95		33.75	33.47	33.18	32.90	32.62	32.33	
1'260'300 - 1'262'699	105'025 -	105'224.95		33.76	33.48	33.20	32.91	32.63	32.35	
1'262'700 - 1'265'099	105'225 -	105'424.95		33.77	33.49	33.21	32.93	32.64	32.36	
1'265'100 - 1'267'499	105'425 -	105'624.95		33.78	33.50	33.22	32.94	32.66	32.37	
1'267'500 - 1'269'899	105'625 -	105'824.95		33.80	33.52	33.24	32.96	32.67	32.39	
1'269'900 - 1'272'299	105'825 -	106'024.95		33.81	33.53	33.25	32.97	32.69	32.41	
1'272'300 - 1'274'699	106'025 -	106'224.95		33.82	33.54	33.26	32.98	32.70	32.42	
1'274'700 - 1'277'099	106'225 -	106'424.95		33.83	33.55	33.28	33.00	32.72	32.43	
1'277'100 - 1'279'499	106'425 -	106'624.95		33.84	33.57	33.29	33.01	32.73	32.45	
1'279'500 - 1'281'899	106'625 -	106'824.95		33.85	33.58	33.30	33.02	32.74	32.46	
1'281'900 - 1'284'299	106'825 -	107'024.95		33.87	33.59	33.31	33.04	32.76	32.48	
1'284'300 - 1'286'699	107'025 -	107'224.95		33.88	33.60	33.33	33.05	32.77	32.49	
1'286'700 - 1'289'099	107'225 -	107'424.95		33.89	33.62	33.34	33.06	32.79	32.51	
1'289'100 - 1'291'499	107'425 -	107'624.95		33.90	33.63	33.35	33.08	32.80	32.52	
1'291'500 - 1'293'899	107'625 -	107'824.95		33.91	33.64	33.36	33.09	32.81	32.54	
1'293'900 - 1'296'299	107'825 -	108'024.95		33.92	33.65	33.38	33.10	32.83	32.55	
1'296'300 - 1'298'699	108'025 -	108'224.95		33.94	33.66	33.39	33.12	32.84	32.57	
1'298'700 - 1'301'099	108'225 -	108'424.95		33.95	33.67	33.40	33.13	32.85	32.58	
1'301'100 - 1'303'499	108'425 -	108'624.95		33.96	33.69	33.42	33.14	32.87	32.59	
1'303'500 - 1'305'899	108'625 -	108'824.95		33.97	33.70	33.43	33.16	32.88	32.61	
1'305'900 - 1'308'299	108'825 -	109'024.95		33.98	33.71	33.44	33.17	32.90	32.62	
1'308'300 - 1'310'699	109'025 -	109'224.95		33.99	33.72	33.45	33.18	32.91	32.64	
1'310'700 - 1'313'099	109'225 -	109'424.95		34.00	33.73	33.46	33.19	32.92	32.65	
1'313'100 - 1'315'499	109'425 -	109'624.95		34.01	33.75	33.48	33.21	32.94	32.66	
1'315'500 - 1'317'899	109'625 -	109'824.95		34.03	33.76	33.49	33.22	32.95	32.68	
1'317'900 - 1'320'299	109'825 -	110'024.95		34.04	33.77	33.50	33.23	32.96	32.69	
1'320'300 - 1'322'699	110'025 -	110'224.95		34.05	33.78	33.51	33.24	32.98	32.71	
1'322'700 - 1'325'099	110'225 -	110'424.95		34.06	33.79	33.52	33.26	32.99	32.72	
1'325'100 - 1'327'499	110'425 -	110'624.95		34.07	33.80	33.54	33.27	33.00	32.73	
1'327'500 - 1'329'899	110'625 -	110'824.95		34.08	33.81	33.55	33.28	33.02	32.75	
1'329'900 - 1'332'299	110'825 -	111'024.95		34.09	33.83	33.56	33.30	33.03	32.76	
1'332'300 - 1'334'699	111'025 -	111'224.95		34.10	33.84	33.57	33.31	33.04	32.77	
1'334'700 - 1'337'099	111'225 -	111'424.95		34.11	33.85	33.58	33.32	33.05	32.79	
1'337'100 - 1'339'499	111'425 -	111'624.95		34.12	33.86	33.60	33.33	33.07	32.80	
1'339'500 - 1'341'899	111'625 -	111'824.95		34.13	33.87	33.61	33.34	33.08	32.81	
1'341'900 - 1'344'299	111'825 -	112'024.95		34.14	33.88	33.62	33.36	33.09	32.83	
1'344'300 - 1'346'699	112'025 -	112'224.95		34.16	33.89	33.63	33.37	33.11	32.84	
1'346'700 - 1'349'099	112'225 -	112'424.95		34.17	33.90	33.64	33.38	33.12	32.85	
1'349'100 - 1'351'499	112'425 -	112'624.95		34.18	33.92	33.65	33.39	33.13	32.87	
1'351'500 - 1'353'899	112'625 -	112'824.95		34.19	33.93	33.67	33.40	33.14	32.88	
1'353'900 - 1'356'299	112'825 -	113'024.95		34.20	33.94	33.68	33.42	33.16	32.89	

TRANCHES BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2026				TAUX BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2026						
Revenus cumulés du couple				Cr0	Cr1	Cr2	Cr3	Cr4	Cr5	
Année fr.	Mois fr.			Marié et les 2 conjoints travaillent						
				0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	
1'356'300 - 1'358'699	113'025 - 113'224.95			34.21	33.95	33.69	33.43	33.17	32.91	
1'358'700 - 1'361'099	113'225 - 113'424.95			34.22	33.96	33.70	33.44	33.18	32.92	
1'361'100 - 1'363'499	113'425 - 113'624.95			34.23	33.97	33.71	33.45	33.19	32.93	
1'363'500 - 1'365'899	113'625 - 113'824.95			34.24	33.98	33.72	33.46	33.21	32.95	
1'365'900 - 1'368'299	113'825 - 114'024.95			34.25	33.99	33.73	33.48	33.22	32.96	
1'368'300 - 1'370'699	114'025 - 114'224.95			34.26	34.00	33.75	33.49	33.23	32.97	
1'370'700 - 1'373'099	114'225 - 114'424.95			34.27	34.01	33.76	33.50	33.24	32.98	
1'373'100 - 1'375'499	114'425 - 114'624.95			34.28	34.02	33.77	33.51	33.25	33.00	
1'375'500 - 1'377'899	114'625 - 114'824.95			34.29	34.03	33.78	33.52	33.27	33.01	
1'377'900 - 1'380'299	114'825 - 115'024.95			34.30	34.04	33.79	33.53	33.28	33.02	
1'380'300 - 1'382'699	115'025 - 115'224.95			34.31	34.06	33.80	33.55	33.29	33.03	
1'382'700 - 1'385'099	115'225 - 115'424.95			34.32	34.07	33.81	33.56	33.30	33.05	
1'385'100 - 1'387'499	115'425 - 115'624.95			34.33	34.08	33.82	33.57	33.31	33.06	
1'387'500 - 1'389'899	115'625 - 115'824.95			34.34	34.09	33.83	33.58	33.33	33.07	
1'389'900 - 1'392'299	115'825 - 116'024.95			34.35	34.10	33.85	33.59	33.34	33.08	
1'392'300 - 1'394'699	116'025 - 116'224.95			34.36	34.11	33.86	33.60	33.35	33.10	
1'394'700 - 1'397'099	116'225 - 116'424.95			34.37	34.12	33.87	33.61	33.36	33.11	
1'397'100 - 1'399'499	116'425 - 116'624.95			34.38	34.13	33.88	33.63	33.37	33.12	
1'399'500 - 1'401'899	116'625 - 116'824.95			34.39	34.14	33.89	33.64	33.38	33.13	
1'401'900 - 1'404'299	116'825 - 117'024.95			34.40	34.15	33.90	33.65	33.40	33.14	
1'404'300 - 1'406'699	117'025 - 117'224.95			34.41	34.16	33.91	33.66	33.41	33.16	
1'406'700 - 1'409'099	117'225 - 117'424.95			34.42	34.17	33.92	33.67	33.42	33.17	
1'409'100 - 1'411'499	117'425 - 117'624.95			34.43	34.18	33.93	33.68	33.43	33.18	
1'411'500 - 1'413'899	117'625 - 117'824.95			34.44	34.19	33.94	33.69	33.44	33.19	
1'413'900 - 1'416'299	117'825 - 118'024.95			34.45	34.20	33.95	33.70	33.45	33.20	
1'416'300 - 1'418'699	118'025 - 118'224.95			34.46	34.21	33.96	33.71	33.47	33.22	
1'418'700 - 1'421'099	118'225 - 118'424.95			34.46	34.22	33.97	33.72	33.48	33.23	
1'421'100 - 1'423'499	118'425 - 118'624.95			34.47	34.23	33.98	33.74	33.49	33.24	
1'423'500 - 1'425'899	118'625 - 118'824.95			34.48	34.24	33.99	33.75	33.50	33.25	
1'425'900 - 1'428'299	118'825 - 119'024.95			34.49	34.25	34.00	33.76	33.51	33.26	
1'428'300 - 1'430'699	119'025 - 119'224.95			34.50	34.26	34.01	33.77	33.52	33.28	
1'430'700 - 1'433'099	119'225 - 119'424.95			34.51	34.27	34.02	33.78	33.53	33.29	
1'433'100 - 1'435'499	119'425 - 119'624.95			34.52	34.28	34.03	33.79	33.54	33.30	
1'435'500 - 1'437'899	119'625 - 119'824.95			34.53	34.29	34.04	33.80	33.56	33.31	
1'437'900 - 1'440'299	119'825 - 120'024.95			34.54	34.30	34.05	33.81	33.57	33.32	
1'440'300 - 1'442'699	120'025 - 120'224.95			34.55	34.31	34.06	33.82	33.58	33.33	
1'442'700 - 1'445'099	120'225 - 120'424.95			34.56	34.32	34.07	33.83	33.59	33.34	
1'445'100 - 1'447'499	120'425 - 120'624.95			34.57	34.33	34.08	33.84	33.60	33.36	
1'447'500 - 1'449'899	120'625 - 120'824.95			34.58	34.34	34.09	33.85	33.61	33.37	
1'449'900 - 1'452'299	120'825 - 121'024.95			34.59	34.35	34.10	33.86	33.62	33.38	
1'452'300 - 1'454'699	121'025 - 121'224.95			34.59	34.35	34.11	33.87	33.63	33.39	
1'454'700 - 1'457'099	121'225 - 121'424.95			34.60	34.36	34.12	33.88	33.64	33.40	
1'457'100 - 1'459'499	121'425 - 121'624.95			34.61	34.37	34.13	33.89	33.65	33.41	
1'459'500 - 1'461'899	121'625 - 121'824.95			34.62	34.38	34.14	33.90	33.66	33.42	
1'461'900 - 1'464'299	121'825 - 122'024.95			34.63	34.39	34.15	33.91	33.67	33.43	
1'464'300 - 1'466'699	122'025 - 122'224.95			34.64	34.40	34.16	33.92	33.69	33.45	
1'466'700 - 1'469'099	122'225 - 122'424.95			34.65	34.41	34.17	33.94	33.70	33.46	
1'469'100 - 1'471'499	122'425 - 122'624.95			34.66	34.42	34.18	33.94	33.71	33.47	
1'471'500 - 1'473'899	122'625 - 122'824.95			34.67	34.43	34.19	33.96	33.72	33.48	
1'473'900 - 1'476'299	122'825 - 123'024.95			34.68	34.44	34.20	33.97	33.73	33.49	
1'476'300 - 1'478'699	123'025 - 123'224.95			34.69	34.45	34.21	33.98	33.74	33.50	
1'478'700 - 1'481'099	123'225 - 123'424.95			34.70	34.46	34.22	33.99	33.75	33.51	
1'481'100 - 1'483'499	123'425 - 123'624.95			34.71	34.47	34.23	34.00	33.76	33.52	
1'483'500 - 1'485'899	123'625 - 123'824.95			34.72	34.48	34.24	34.01	33.77	33.53	
1'485'900 - 1'488'299	123'825 - 124'024.95			34.73	34.48	34.25	34.01	33.78	33.54	
1'488'300 - 1'490'699	124'025 - 124'224.95			34.74	34.50	34.26	34.02	33.79	33.55	
1'490'700 - 1'493'099	124'225 - 124'424.95			34.75	34.51	34.27	34.03	33.80	33.57	
1'493'100 - 1'495'499	124'425 - 124'624.95			34.76	34.52	34.28	34.04	33.81	33.58	
1'495'500 - 1'497'899	124'625 - 124'824.95			34.76	34.53	34.29	34.05	33.82	33.59	
1'497'900 - 1'500'299	124'825 - 125'024.95			34.77	34.54	34.30	34.06	33.83	33.60	
1'500'300 - 1'502'699	125'025 - 125'224.95			34.78	34.55	34.31	34.07	33.84	33.61	
1'502'700 - 1'505'099	125'225 - 125'424.95			34.79	34.55	34.32	34.08	33.85	33.62	
1'505'100 - 1'507'499	125'425 - 125'624.95			34.80	34.56	34.33	34.09	33.86	33.63	
1'507'500 - 1'509'899	125'625 - 125'824.95			34.81	34.57	34.34	34.10	33.87	33.64	
1'509'900 - 1'512'299	125'825 - 126'024.95			34.82	34.58	34.35	34.11	33.88	33.65	
1'512'300 - 1'514'699	126'025 - 126'224.95			34.83	34.59	34.36	34.12	33.89	33.66	
1'514'700 - 1'517'099	126'225 - 126'424.95			34.84	34.60	34.37	34.13	33.90	33.67	
1'517'100 - 1'519'499	126'425 - 126'624.95			34.85	34.61	34.38	34.14	33.91	33.68	
1'519'500 - 1'521'899	126'625 - 126'824.95			34.86	34.62	34.39	34.15	33.92	33.69	
1'521'900 - 1'524'299	126'825 - 127'024.95			34.87	34.63	34.40	34.16	33.93	33.70	
1'524'300 - 1'526'699	127'025 - 127'224.95			34.88	34.64	34.41	34.17	33.94	33.71	

TRANCHES BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2026				TAUX BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2026						
Revenus cumulés du couple				Cr0	Cr1	Cr2	Cr3	Cr4	Cr5	
Année fr.	Mois fr.			Marié et les 2 conjoints travaillent						
				0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	
1'526'700 - 1'529'099	127'225 -	127'424.95		34.89	34.65	34.42	34.18	33.95	33.72	
1'529'100 - 1'531'499	127'425 -	127'624.95		34.89	34.66	34.43	34.19	33.96	33.73	
1'531'500 - 1'533'899	127'625 -	127'824.95		34.90	34.67	34.44	34.20	33.97	33.74	
1'533'900 - 1'536'299	127'825 -	128'024.95		34.91	34.68	34.45	34.21	33.98	33.75	
1'536'300 - 1'538'699	128'025 -	128'224.95		34.92	34.69	34.46	34.23	33.99	33.76	
1'538'700 - 1'541'099	128'225 -	128'424.95		34.93	34.70	34.47	34.23	34.00	33.77	
1'541'100 - 1'543'499	128'425 -	128'624.95		34.94	34.71	34.48	34.25	34.01	33.78	
1'543'500 - 1'545'899	128'625 -	128'824.95		34.95	34.72	34.49	34.26	34.02	33.79	
1'545'900 - 1'548'299	128'825 -	129'024.95		34.96	34.73	34.50	34.27	34.03	33.80	
1'548'300 - 1'550'699	129'025 -	129'224.95		34.97	34.74	34.51	34.28	34.04	33.81	
1'550'700 - 1'553'099	129'225 -	129'424.95		34.98	34.75	34.52	34.29	34.05	33.82	
1'553'100 - 1'555'499	129'425 -	129'624.95		34.99	34.76	34.53	34.30	34.07	33.83	
1'555'500 - 1'557'899	129'625 -	129'824.95		34.99	34.76	34.54	34.31	34.08	33.84	
1'557'900 - 1'560'299	129'825 -	130'024.95		35.00	34.77	34.55	34.32	34.09	33.86	
1'560'300 - 1'562'699	130'025 -	130'224.95		35.01	34.78	34.55	34.33	34.10	33.87	
1'562'700 - 1'565'099	130'225 -	130'424.95		35.02	34.79	34.56	34.34	34.11	33.88	
1'565'100 - 1'567'499	130'425 -	130'624.95		35.03	34.80	34.57	34.35	34.12	33.89	
1'567'500 - 1'569'899	130'625 -	130'824.95		35.04	34.81	34.58	34.36	34.13	33.90	
1'569'900 - 1'572'299	130'825 -	131'024.95		35.05	34.82	34.59	34.37	34.14	33.91	
1'572'300 - 1'577'099	131'025 -	131'424.95		35.06	34.83	34.61	34.38	34.15	33.92	
1'577'100 - 1'581'899	131'425 -	131'824.95		35.08	34.85	34.63	34.40	34.17	33.95	
1'581'900 - 1'586'699	131'825 -	132'224.95		35.09	34.87	34.64	34.42	34.19	33.97	
1'586'700 - 1'591'499	132'225 -	132'624.95		35.11	34.89	34.66	34.44	34.21	33.99	
1'591'500 - 1'596'299	132'625 -	133'024.95		35.13	34.90	34.68	34.46	34.23	34.01	
1'596'300 - 1'601'099	133'025 -	133'424.95		35.14	34.92	34.70	34.48	34.25	34.03	
1'601'100 - 1'605'899	133'425 -	133'824.95		35.16	34.94	34.72	34.49	34.27	34.05	
1'605'900 - 1'610'699	133'825 -	134'224.95		35.18	34.96	34.74	34.51	34.29	34.07	
1'610'700 - 1'615'499	134'225 -	134'624.95		35.19	34.97	34.75	34.53	34.31	34.09	
1'615'500 - 1'620'299	134'625 -	135'024.95		35.21	34.99	34.77	34.55	34.33	34.11	
1'620'300 - 1'625'099	135'025 -	135'424.95		35.23	35.01	34.79	34.57	34.35	34.13	
1'625'100 - 1'629'899	135'425 -	135'824.95		35.24	35.02	34.81	34.59	34.37	34.15	
1'629'900 - 1'634'699	135'825 -	136'224.95		35.26	35.04	34.82	34.61	34.39	34.17	
1'634'700 - 1'639'499	136'225 -	136'624.95		35.27	35.06	34.84	34.62	34.41	34.19	
1'639'500 - 1'644'299	136'625 -	137'024.95		35.29	35.07	34.86	34.64	34.42	34.21	
1'644'300 - 1'649'099	137'025 -	137'424.95		35.31	35.09	34.88	34.66	34.44	34.23	
1'649'100 - 1'653'899	137'425 -	137'824.95		35.32	35.11	34.89	34.68	34.46	34.25	
1'653'900 - 1'658'699	137'825 -	138'224.95		35.34	35.12	34.91	34.69	34.48	34.26	
1'658'700 - 1'663'499	138'225 -	138'624.95		35.35	35.14	34.93	34.71	34.50	34.28	
1'663'500 - 1'668'299	138'625 -	139'024.95		35.37	35.16	34.94	34.73	34.52	34.30	
1'668'300 - 1'673'099	139'025 -	139'424.95		35.38	35.17	34.96	34.75	34.53	34.32	
1'673'100 - 1'677'899	139'425 -	139'824.95		35.40	35.19	34.98	34.76	34.55	34.34	
1'677'900 - 1'682'699	139'825 -	140'224.95		35.41	35.20	34.99	34.78	34.57	34.36	
1'682'700 - 1'687'499	140'225 -	140'624.95		35.43	35.22	35.01	34.80	34.59	34.38	
1'687'500 - 1'692'299	140'625 -	141'024.95		35.44	35.23	35.02	34.82	34.61	34.40	
1'692'300 - 1'697'099	141'025 -	141'424.95		35.46	35.25	35.04	34.83	34.62	34.41	
1'697'100 - 1'701'899	141'425 -	141'824.95		35.47	35.27	35.06	34.85	34.64	34.43	
1'701'900 - 1'706'699	141'825 -	142'224.95		35.49	35.28	35.07	34.87	34.66	34.45	
1'706'700 - 1'711'499	142'225 -	142'624.95		35.50	35.30	35.09	34.88	34.68	34.47	
1'711'500 - 1'716'299	142'625 -	143'024.95		35.52	35.31	35.11	34.90	34.69	34.49	
1'716'300 - 1'721'099	143'025 -	143'424.95		35.53	35.33	35.12	34.92	34.71	34.50	
1'721'100 - 1'725'899	143'425 -	143'824.95		35.54	35.34	35.14	34.93	34.73	34.52	
1'725'900 - 1'730'699	143'825 -	144'224.95		35.56	35.36	35.15	34.95	34.74	34.54	
1'730'700 - 1'735'499	144'225 -	144'624.95		35.57	35.37	35.17	34.96	34.76	34.56	
1'735'500 - 1'740'299	144'625 -	145'024.95		35.59	35.39	35.18	34.98	34.78	34.57	
1'740'300 - 1'745'099	145'025 -	145'424.95		35.60	35.40	35.20	35.00	34.79	34.59	
1'745'100 - 1'749'899	145'425 -	145'824.95		35.62	35.41	35.21	35.01	34.81	34.61	
1'749'900 - 1'754'699	145'825 -	146'224.95		35.63	35.43	35.23	35.03	34.83	34.62	
1'754'700 - 1'759'499	146'225 -	146'624.95		35.64	35.44	35.24	35.04	34.84	34.64	
1'759'500 - 1'764'299	146'625 -	147'024.95		35.66	35.46	35.26	35.06	34.86	34.66	
1'764'300 - 1'769'099	147'025 -	147'424.95		35.67	35.47	35.27	35.07	34.87	34.67	
1'769'100 - 1'773'899	147'425 -	147'824.95		35.68	35.49	35.29	35.09	34.89	34.69	
1'773'900 - 1'778'699	147'825 -	148'224.95		35.70	35.50	35.30	35.10	34.91	34.71	
1'778'700 - 1'783'499	148'225 -	148'624.95		35.71	35.51	35.32	35.12	34.92	34.72	
1'783'500 - 1'788'299	148'625 -	149'024.95		35.72	35.53	35.33	35.13	34.94	34.74	
1'788'300 - 1'793'099	149'025 -	149'424.95		35.74	35.54	35.35	35.15	34.95	34.76	
1'793'100 - 1'797'899	149'425 -	149'824.95		35.75	35.56	35.36	35.16	34.97	34.77	
1'797'900 - 1'802'699	149'825 -	150'224.95		35.76	35.57	35.38	35.18	34.98	34.79	
1'802'700 - 1'807'499	150'225 -	150'624.95		35.78	35.58	35.39	35.19	35.00	34.80	
1'807'500 - 1'812'299	150'625 -	151'024.95		35.79	35.60	35.40	35.21	35.01	34.82	
1'812'300 - 1'817'099	151'025 -	151'424.95		35.80	35.61	35.42	35.22	35.03	34.84	
1'817'100 - 1'821'899	151'425 -	151'824.95		35.82	35.62	35.43	35.24	35.04	34.85	

TRANCHES BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2026				TAUX BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2026						
Revenus cumulés du couple				Cr0	Cr1	Cr2	Cr3	Cr4	Cr5	
Année fr.	Mois fr.			Marié et les 2 conjoints travaillent						
				0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	
1'821'900 - 1'826'699	151'825 -	152'224.95		35.83	35.64	35.45	35.25	35.06	34.87	
1'826'700 - 1'831'499	152'225 -	152'624.95		35.84	35.65	35.46	35.27	35.07	34.88	
1'831'500 - 1'836'299	152'625 -	153'024.95		35.85	35.66	35.47	35.28	35.09	34.90	
1'836'300 - 1'841'099	153'025 -	153'424.95		35.87	35.68	35.49	35.30	35.10	34.91	
1'841'100 - 1'845'899	153'425 -	153'824.95		35.88	35.69	35.50	35.31	35.12	34.93	
1'845'900 - 1'850'699	153'825 -	154'224.95		35.89	35.70	35.51	35.32	35.13	34.94	
1'850'700 - 1'855'499	154'225 -	154'624.95		35.90	35.72	35.53	35.34	35.15	34.96	
1'855'500 - 1'860'299	154'625 -	155'024.95		35.92	35.73	35.54	35.35	35.16	34.97	
1'860'300 - 1'865'099	155'025 -	155'424.95		35.93	35.74	35.55	35.37	35.18	34.99	
1'865'100 - 1'869'899	155'425 -	155'824.95		35.94	35.75	35.57	35.38	35.19	35.00	
1'869'900 - 1'874'699	155'825 -	156'224.95		35.95	35.77	35.58	35.39	35.21	35.02	
1'874'700 - 1'879'499	156'225 -	156'624.95		35.96	35.78	35.59	35.41	35.22	35.03	
1'879'500 - 1'884'299	156'625 -	157'024.95		35.98	35.79	35.61	35.42	35.23	35.05	
1'884'300 - 1'889'099	157'025 -	157'424.95		35.99	35.80	35.62	35.43	35.25	35.06	
1'889'100 - 1'893'899	157'425 -	157'824.95		36.00	35.82	35.63	35.45	35.26	35.08	
1'893'900 - 1'898'699	157'825 -	158'224.95		36.01	35.83	35.64	35.46	35.28	35.09	
1'898'700 - 1'903'499	158'225 -	158'624.95		36.02	35.84	35.66	35.47	35.29	35.11	
1'903'500 - 1'908'299	158'625 -	159'024.95		36.04	35.85	35.67	35.49	35.30	35.12	
1'908'300 - 1'913'099	159'025 -	159'424.95		36.05	35.87	35.68	35.50	35.32	35.13	
1'913'100 - 1'917'899	159'425 -	159'824.95		36.06	35.88	35.70	35.51	35.33	35.15	
1'917'900 - 1'922'699	159'825 -	160'224.95		36.07	35.89	35.71	35.53	35.34	35.16	
1'922'700 - 1'927'499	160'225 -	160'624.95		36.08	35.90	35.72	35.54	35.36	35.18	
1'927'500 - 1'932'299	160'625 -	161'024.95		36.09	35.91	35.73	35.55	35.37	35.19	
1'932'300 - 1'937'099	161'025 -	161'424.95		36.10	35.93	35.75	35.57	35.38	35.20	
1'937'100 - 1'941'899	161'425 -	161'824.95		36.12	35.94	35.76	35.58	35.40	35.22	
1'941'900 - 1'946'699	161'825 -	162'224.95		36.13	35.95	35.77	35.59	35.41	35.23	
1'946'700 - 1'951'499	162'225 -	162'624.95		36.14	35.96	35.78	35.60	35.42	35.24	
1'951'500 - 1'956'299	162'625 -	163'024.95		36.15	35.97	35.79	35.62	35.44	35.26	
1'956'300 - 1'961'099	163'025 -	163'424.95		36.16	35.98	35.81	35.63	35.45	35.27	
1'961'100 - 1'965'899	163'425 -	163'824.95		36.17	35.99	35.82	35.64	35.46	35.29	
1'965'900 - 1'970'699	163'825 -	164'224.95		36.18	36.01	35.83	35.65	35.48	35.30	
1'970'700 - 1'975'499	164'225 -	164'624.95		36.19	36.02	35.84	35.66	35.49	35.31	
1'975'500 - 1'980'299	164'625 -	165'024.95		36.20	36.03	35.85	35.68	35.50	35.33	
1'980'300 - 1'985'099	165'025 -	165'424.95		36.21	36.04	35.86	35.69	35.51	35.34	
1'985'100 - 1'989'899	165'425 -	165'824.95		36.23	36.05	35.88	35.70	35.53	35.35	
1'989'900 - 1'994'699	165'825 -	166'224.95		36.24	36.06	35.89	35.71	35.54	35.36	
1'994'700 - 1'999'499	166'225 -	166'624.95		36.25	36.07	35.90	35.73	35.55	35.38	
1'999'500 - 2'004'299	166'625 -	167'024.95		36.26	36.08	35.91	35.74	35.56	35.39	
2'004'300 - 2'009'099	167'025 -	167'424.95		36.27	36.10	35.92	35.75	35.58	35.40	
2'009'100 - 2'013'899	167'425 -	167'824.95		36.28	36.11	35.93	35.76	35.59	35.42	
2'013'900 - 2'018'699	167'825 -	168'224.95		36.29	36.12	35.95	35.77	35.60	35.43	
2'018'700 - 2'023'499	168'225 -	168'624.95		36.30	36.13	35.96	35.79	35.61	35.44	
2'023'500 - 2'028'299	168'625 -	169'024.95		36.31	36.14	35.97	35.80	35.62	35.45	
2'028'300 - 2'033'099	169'025 -	169'424.95		36.32	36.15	35.98	35.81	35.64	35.47	
2'033'100 - 2'037'899	169'425 -	169'824.95		36.33	36.16	35.99	35.82	35.65	35.48	
2'037'900 - 2'042'699	169'825 -	170'224.95		36.34	36.17	36.00	35.83	35.66	35.49	
2'042'700 - 2'047'499	170'225 -	170'624.95		36.35	36.18	36.01	35.84	35.67	35.50	
2'047'500 - 2'052'299	170'625 -	171'024.95		36.36	36.19	36.02	35.85	35.69	35.52	
2'052'300 - 2'057'099	171'025 -	171'424.95		36.37	36.20	36.03	35.87	35.70	35.53	
2'057'100 - 2'061'899	171'425 -	171'824.95		36.38	36.21	36.04	35.88	35.71	35.54	
2'061'900 - 2'066'699	171'825 -	172'224.95		36.39	36.22	36.06	35.89	35.72	35.55	
2'066'700 - 2'071'499	172'225 -	172'624.95		36.40	36.23	36.07	35.90	35.73	35.56	
2'071'500 - 2'081'099	172'625 -	173'424.95		36.41	36.25	36.08	35.92	35.75	35.58	
2'081'100 - 2'090'699	173'425 -	174'224.95		36.43	36.27	36.10	35.94	35.77	35.61	
2'090'700 - 2'100'299	174'225 -	175'024.95		36.45	36.29	36.12	35.96	35.79	35.63	
2'100'300 - 2'109'899	175'025 -	175'824.95		36.47	36.31	36.15	35.98	35.82	35.65	
2'109'900 - 2'119'499	175'825 -	176'624.95		36.49	36.33	36.17	36.00	35.84	35.68	
2'119'500 - 2'129'099	176'625 -	177'424.95		36.51	36.35	36.19	36.02	35.86	35.70	
2'129'100 - 2'138'699	177'425 -	178'224.95		36.53	36.37	36.21	36.04	35.88	35.72	
2'138'700 - 2'148'299	178'225 -	179'024.95		36.55	36.39	36.23	36.07	35.90	35.74	
2'148'300 - 2'157'899	179'025 -	179'824.95		36.57	36.41	36.25	36.09	35.93	35.77	
2'157'900 - 2'167'499	179'825 -	180'624.95		36.58	36.42	36.27	36.11	35.95	35.79	
2'167'500 - 2'177'099	180'625 -	181'424.95		36.60	36.44	36.29	36.13	35.97	35.81	
2'177'100 - 2'186'699	181'425 -	182'224.95		36.62	36.46	36.30	36.15	35.99	35.83	
2'186'700 - 2'196'299	182'225 -	183'024.95		36.64	36.48	36.32	36.17	36.01	35.85	
2'196'300 - 2'205'899	183'025 -	183'824.95		36.65	36.50	36.34	36.19	36.03	35.87	
2'205'900 - 2'215'499	183'825 -	184'624.95		36.67	36.52	36.36	36.21	36.05	35.89	
2'215'500 - 2'225'099	184'625 -	185'424.95		36.69	36.53	36.38	36.23	36.07	35.92	
2'225'100 - 2'234'699	185'425 -	186'224.95		36.71	36.55	36.40	36.24	36.09	35.94	
2'234'700 - 2'244'299	186'225 -	187'024.95		36.72	36.57	36.42	36.26	36.11	35.96	
2'244'300 - 2'253'899	187'025 -	187'824.95		36.74	36.59	36.43	36.28	36.13	35.98	

TRANCHES BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2026				TAUX BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2026						
Revenus cumulés du couple				Cr0	Cr1	Cr2	Cr3	Cr4	Cr5	
Année fr.	Mois fr.			Marié et les 2 conjoints travaillent						
				0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	
2'253'900 - 2'263'499	187'825 - 188'624.95			36.76	36.60	36.45	36.30	36.15	36.00	
2'263'500 - 2'273'099	188'625 - 189'424.95			36.77	36.62	36.47	36.32	36.17	36.02	
2'273'100 - 2'282'699	189'425 - 190'224.95			36.79	36.64	36.49	36.34	36.19	36.04	
2'282'700 - 2'292'299	190'225 - 191'024.95			36.81	36.66	36.51	36.36	36.21	36.06	
2'292'300 - 2'301'899	191'025 - 191'824.95			36.82	36.67	36.52	36.37	36.23	36.08	
2'301'900 - 2'311'499	191'825 - 192'624.95			36.84	36.69	36.54	36.39	36.24	36.09	
2'311'500 - 2'321'099	192'625 - 193'424.95			36.85	36.71	36.56	36.41	36.26	36.11	
2'321'100 - 2'330'699	193'425 - 194'224.95			36.87	36.72	36.57	36.43	36.28	36.13	
2'330'700 - 2'340'299	194'225 - 195'024.95			36.88	36.74	36.59	36.44	36.30	36.15	
2'340'300 - 2'349'899	195'025 - 195'824.95			36.90	36.75	36.61	36.46	36.32	36.17	
2'349'900 - 2'359'499	195'825 - 196'624.95			36.91	36.77	36.62	36.48	36.33	36.19	
2'359'500 - 2'369'099	196'625 - 197'424.95			36.93	36.79	36.64	36.50	36.35	36.21	
2'369'100 - 2'378'699	197'425 - 198'224.95			36.94	36.80	36.66	36.51	36.37	36.23	
2'378'700 - 2'388'299	198'225 - 199'024.95			36.96	36.82	36.67	36.53	36.39	36.24	
2'388'300 - 2'397'899	199'025 - 199'824.95			36.97	36.83	36.69	36.55	36.40	36.26	
2'397'900 - 2'407'499	199'825 - 200'624.95			36.99	36.85	36.71	36.56	36.42	36.28	
2'407'500 - 2'417'099	200'625 - 201'424.95			37.00	36.86	36.72	36.58	36.44	36.30	
2'417'100 - 2'426'699	201'425 - 202'224.95			37.02	36.88	36.74	36.60	36.45	36.31	
2'426'700 - 2'436'299	202'225 - 203'024.95			37.03	36.89	36.75	36.61	36.47	36.33	
2'436'300 - 2'445'899	203'025 - 203'824.95			37.05	36.91	36.77	36.63	36.49	36.35	
2'445'900 - 2'455'499	203'825 - 204'624.95			37.06	36.92	36.78	36.64	36.50	36.37	
2'455'500 - 2'465'099	204'625 - 205'424.95			37.07	36.94	36.80	36.66	36.52	36.38	
2'465'100 - 2'474'699	205'425 - 206'224.95			37.09	36.95	36.81	36.67	36.54	36.40	
2'474'700 - 2'484'299	206'225 - 207'024.95			37.10	36.96	36.83	36.69	36.55	36.42	
2'484'300 - 2'493'899	207'025 - 207'824.95			37.11	36.98	36.84	36.71	36.57	36.43	
2'493'900 - 2'503'499	207'825 - 208'624.95			37.13	36.99	36.86	36.72	36.58	36.45	
2'503'500 - 2'513'099	208'625 - 209'424.95			37.14	37.01	36.87	36.74	36.60	36.46	
2'513'100 - 2'522'699	209'425 - 210'224.95			37.16	37.02	36.89	36.75	36.62	36.48	
2'522'700 - 2'532'299	210'225 - 211'024.95			37.17	37.03	36.90	36.77	36.63	36.50	
2'532'300 - 2'541'899	211'025 - 211'824.95			37.18	37.05	36.91	36.78	36.65	36.51	
2'541'900 - 2'551'499	211'825 - 212'624.95			37.19	37.06	36.93	36.80	36.66	36.53	
2'551'500 - 2'561'099	212'625 - 213'424.95			37.21	37.08	36.94	36.81	36.68	36.54	
2'561'100 - 2'570'699	213'425 - 214'224.95			37.22	37.09	36.96	36.82	36.69	36.56	
2'570'700 - 2'580'299	214'225 - 215'024.95			37.23	37.10	36.97	36.84	36.71	36.57	
2'580'300 - 2'589'899	215'025 - 215'824.95			37.25	37.11	36.98	36.85	36.72	36.59	
2'589'900 - 2'599'499	215'825 - 216'624.95			37.26	37.13	37.00	36.87	36.74	36.60	
2'599'500 - 2'609'099	216'625 - 217'424.95			37.27	37.14	37.01	36.88	36.75	36.62	
2'609'100 - 2'618'699	217'425 - 218'224.95			37.28	37.15	37.02	36.89	36.76	36.63	
2'618'700 - 2'628'299	218'225 - 219'024.95			37.30	37.17	37.04	36.91	36.78	36.65	
2'628'300 - 2'637'899	219'025 - 219'824.95			37.31	37.18	37.05	36.92	36.79	36.66	
2'637'900 - 2'647'499	219'825 - 220'624.95			37.32	37.19	37.06	36.94	36.81	36.68	
2'647'500 - 2'657'099	220'625 - 221'424.95			37.33	37.20	37.08	36.95	36.82	36.69	
2'657'100 - 2'666'699	221'425 - 222'224.95			37.34	37.22	37.09	36.96	36.83	36.71	
2'666'700 - 2'676'299	222'225 - 223'024.95			37.35	37.23	37.10	36.98	36.85	36.72	
2'676'300 - 2'685'899	223'025 - 223'824.95			37.37	37.24	37.11	36.99	36.86	36.74	
2'685'900 - 2'695'499	223'825 - 224'624.95			37.38	37.25	37.13	37.00	36.88	36.75	
2'695'500 - 2'705'099	224'625 - 225'424.95			37.39	37.26	37.14	37.01	36.89	36.76	
2'705'100 - 2'714'699	225'425 - 226'224.95			37.40	37.28	37.15	37.03	36.90	36.78	
2'714'700 - 2'724'299	226'225 - 227'024.95			37.41	37.29	37.16	37.04	36.92	36.79	
2'724'300 - 2'733'899	227'025 - 227'824.95			37.42	37.30	37.18	37.05	36.93	36.81	
2'733'900 - 2'743'499	227'825 - 228'624.95			37.43	37.31	37.19	37.07	36.94	36.82	
2'743'500 - 2'753'099	228'625 - 229'424.95			37.45	37.32	37.20	37.08	36.95	36.83	
2'753'100 - 2'762'699	229'425 - 230'224.95			37.46	37.33	37.21	37.09	36.97	36.85	
2'762'700 - 2'772'299	230'225 - 231'024.95			37.47	37.35	37.22	37.10	36.98	36.86	
2'772'300 - 2'781'899	231'025 - 231'824.95			37.48	37.36	37.24	37.11	36.99	36.87	
2'781'900 - 2'791'499	231'825 - 232'624.95			37.49	37.37	37.25	37.13	37.01	36.88	
2'791'500 - 2'801'099	232'625 - 233'424.95			37.50	37.38	37.26	37.14	37.02	36.90	
2'801'100 - 2'810'699	233'425 - 234'224.95			37.51	37.39	37.27	37.15	37.03	36.91	
2'810'700 - 2'820'299	234'225 - 235'024.95			37.52	37.40	37.28	37.16	37.04	36.92	
2'820'300 - 2'829'899	235'025 - 235'824.95			37.53	37.41	37.29	37.17	37.06	36.94	
2'829'900 - 2'839'499	235'825 - 236'624.95			37.54	37.42	37.31	37.19	37.07	36.95	
2'839'500 - 2'849'099	236'625 - 237'424.95			37.55	37.43	37.32	37.20	37.08	36.96	
2'849'100 - 2'858'699	237'425 - 238'224.95			37.56	37.45	37.33	37.21	37.09	36.97	
2'858'700 - 2'868'299	238'225 - 239'024.95			37.57	37.46	37.34	37.22	37.10	36.99	
2'868'300 - 2'877'899	239'025 - 239'824.95			37.58	37.47	37.35	37.23	37.12	37.00	
2'877'900 - 2'887'499	239'825 - 240'624.95			37.59	37.48	37.36	37.24	37.13	37.01	
2'887'500 - 2'897'099	240'625 - 241'424.95			37.60	37.49	37.37	37.26	37.14	37.02	
2'897'100 - 2'906'699	241'425 - 242'224.95			37.61	37.50	37.38	37.27	37.15	37.03	
2'906'700 - 2'916'299	242'225 - 243'024.95			37.62	37.51	37.39	37.28	37.16	37.05	
2'916'300 - 2'925'899	243'025 - 243'824.95			37.63	37.52	37.40	37.29	37.17	37.06	
2'925'900 - 2'935'499	243'825 - 244'624.95			37.64	37.53	37.41	37.30	37.19	37.07	

TRANCHES BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2026				TAUX BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2026						
Revenus cumulés du couple				Cr0	Cr1	Cr2	Cr3	Cr4	Cr5	
Année fr.	Mois fr.			Marié et les 2 conjoints travaillent						
				0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	
2'935'500 - 2'945'099	244'625 -	245'424.95		37.65	37.54	37.42	37.31	37.20	37.08	
2'945'100 - 2'954'699	245'425 -	246'224.95		37.66	37.55	37.44	37.32	37.21	37.09	
2'954'700 - 2'964'299	246'225 -	247'024.95		37.67	37.56	37.45	37.33	37.22	37.11	
2'964'300 - 2'973'899	247'025 -	247'824.95		37.68	37.57	37.46	37.34	37.23	37.12	
2'973'900 - 2'983'499	247'825 -	248'624.95		37.69	37.58	37.47	37.35	37.24	37.13	
2'983'500 - 2'993'099	248'625 -	249'424.95		37.70	37.59	37.48	37.36	37.25	37.14	
2'993'100 - 3'002'699	249'425 -	250'224.95		37.71	37.60	37.49	37.37	37.26	37.15	
3'002'700 - 3'012'299	250'225 -	251'024.95		37.72	37.61	37.50	37.38	37.27	37.16	
3'012'300 - 3'021'899	251'025 -	251'824.95		37.73	37.62	37.51	37.40	37.28	37.17	
3'021'900 - 3'031'499	251'825 -	252'624.95		37.74	37.63	37.52	37.41	37.29	37.18	
3'031'500 - 3'041'099	252'625 -	253'424.95		37.75	37.64	37.53	37.42	37.31	37.19	
3'041'100 - 3'050'699	253'425 -	254'224.95		37.76	37.65	37.54	37.43	37.32	37.21	
3'050'700 - 3'060'299	254'225 -	255'024.95		37.76	37.66	37.55	37.44	37.33	37.22	
3'060'300 - 3'069'899	255'025 -	255'824.95		37.77	37.66	37.56	37.45	37.34	37.23	
3'069'900 - 3'079'499	255'825 -	256'624.95		37.78	37.67	37.56	37.46	37.35	37.24	
3'079'500 - 3'098'699	256'625 -	258'224.95		37.80	37.69	37.58	37.47	37.36	37.25	
3'098'700 - 3'117'899	258'225 -	259'824.95		37.81	37.71	37.60	37.49	37.38	37.28	
3'117'900 - 3'137'099	259'825 -	261'424.95		37.83	37.72	37.62	37.51	37.40	37.30	
3'137'100 - 3'156'299	261'425 -	263'024.95		37.85	37.74	37.63	37.53	37.42	37.32	
3'156'300 - 3'175'499	263'025 -	264'624.95		37.86	37.76	37.65	37.55	37.44	37.34	
3'175'500 - 3'194'699	264'625 -	266'224.95		37.88	37.78	37.67	37.57	37.46	37.36	
3'194'700 - 3'213'899	266'225 -	267'824.95		37.90	37.79	37.69	37.58	37.48	37.38	
3'213'900 - 3'233'099	267'825 -	269'424.95		37.91	37.81	37.71	37.60	37.50	37.40	
3'233'100 - 3'252'299	269'425 -	271'024.95		37.93	37.83	37.72	37.62	37.52	37.41	
3'252'300 - 3'271'499	271'025 -	272'624.95		37.94	37.84	37.74	37.64	37.54	37.43	
3'271'500 - 3'290'699	272'625 -	274'224.95		37.96	37.86	37.76	37.66	37.55	37.45	
3'290'700 - 3'309'899	274'225 -	275'824.95		37.98	37.87	37.77	37.67	37.57	37.47	
3'309'900 - 3'329'099	275'825 -	277'424.95		37.99	37.89	37.79	37.69	37.59	37.49	
3'329'100 - 3'348'299	277'425 -	279'024.95		38.01	37.91	37.81	37.71	37.61	37.51	
3'348'300 - 3'367'499	279'025 -	280'624.95		38.02	37.92	37.82	37.72	37.62	37.53	
3'367'500 - 3'386'699	280'625 -	282'224.95		38.04	37.94	37.84	37.74	37.64	37.54	
3'386'700 - 3'405'899	282'225 -	283'824.95		38.05	37.95	37.85	37.76	37.66	37.56	
3'405'900 - 3'425'099	283'825 -	285'424.95		38.06	37.97	37.87	37.77	37.68	37.58	
3'425'100 - 3'444'299	285'425 -	287'024.95		38.08	37.98	37.89	37.79	37.69	37.59	
3'444'300 - 3'463'499	287'025 -	288'624.95		38.09	38.00	37.90	37.80	37.71	37.61	
3'463'500 - 3'482'699	288'625 -	290'224.95		38.11	38.01	37.92	37.82	37.72	37.63	
3'482'700 - 3'501'899	290'225 -	291'824.95		38.12	38.03	37.93	37.84	37.74	37.64	
3'501'900 - 3'521'099	291'825 -	293'424.95		38.13	38.04	37.95	37.85	37.76	37.66	
3'521'100 - 3'540'299	293'425 -	295'024.95		38.15	38.05	37.96	37.87	37.77	37.68	
3'540'300 - 3'559'499	295'025 -	296'624.95		38.16	38.07	37.97	37.88	37.79	37.69	
3'559'500 - 3'578'699	296'625 -	298'224.95		38.17	38.08	37.99	37.90	37.80	37.71	
3'578'700 - 3'597'899	298'225 -	299'824.95		38.19	38.09	38.00	37.91	37.82	37.72	
3'597'900 - 3'617'099	299'825 -	301'424.95		38.20	38.11	38.02	37.92	37.83	37.74	
3'617'100 - 3'636'299	301'425 -	303'024.95		38.21	38.12	38.03	37.94	37.85	37.76	
3'636'300 - 3'655'499	303'025 -	304'624.95		38.22	38.13	38.04	37.95	37.86	37.77	
3'655'500 - 3'674'699	304'625 -	306'224.95		38.24	38.15	38.06	37.97	37.88	37.79	
3'674'700 - 3'693'899	306'225 -	307'824.95		38.25	38.16	38.07	37.98	37.89	37.80	
3'693'900 - 3'713'099	307'825 -	309'424.95		38.26	38.17	38.08	37.99	37.90	37.81	
3'713'100 - 3'732'299	309'425 -	311'024.95		38.27	38.19	38.10	38.01	37.92	37.83	
3'732'300 - 3'751'499	311'025 -	312'624.95		38.29	38.20	38.11	38.02	37.93	37.84	
3'751'500 - 3'770'699	312'625 -	314'224.95		38.30	38.21	38.12	38.03	37.95	37.86	
3'770'700 - 3'789'899	314'225 -	315'824.95		38.31	38.22	38.13	38.05	37.96	37.87	
3'789'900 - 3'809'099	315'825 -	317'424.95		38.32	38.23	38.15	38.06	37.97	37.89	
3'809'100 - 3'828'299	317'425 -	319'024.95		38.33	38.25	38.16	38.07	37.99	37.90	
3'828'300 - 3'847'499	319'025 -	320'624.95		38.34	38.26	38.17	38.09	38.00	37.91	
3'847'500 - 3'866'699	320'625 -	322'224.95		38.35	38.27	38.18	38.10	38.01	37.93	
3'866'700 - 3'885'899	322'225 -	323'824.95		38.37	38.28	38.20	38.11	38.03	37.94	
3'885'900 - 3'905'099	323'825 -	325'424.95		38.38	38.29	38.21	38.12	38.04	37.95	
3'905'100 - 3'924'299	325'425 -	327'024.95		38.39	38.30	38.22	38.14	38.05	37.97	
3'924'300 - 3'943'499	327'025 -	328'624.95		38.40	38.32	38.23	38.15	38.06	37.98	
3'943'500 - 3'962'699	328'625 -	330'224.95		38.41	38.33	38.24	38.16	38.08	37.99	
3'962'700 - 3'981'899	330'225 -	331'824.95		38.42	38.34	38.25	38.17	38.09	38.01	
3'981'900 - 4'001'099	331'825 -	333'424.95		38.43	38.35	38.27	38.18	38.10	38.02	
4'001'100 - 4'020'299	333'425 -	335'024.95		38.44	38.36	38.28	38.19	38.11	38.03	
4'020'300 - 4'039'499	335'025 -	336'624.95		38.45	38.37	38.29	38.21	38.12	38.04	
4'039'500 - 4'058'699	336'625 -	338'224.95		38.46	38.38	38.30	38.22	38.14	38.05	
4'058'700 - 4'077'899	338'225 -	339'824.95		38.47	38.39	38.31	38.23	38.15	38.07	
4'077'900 - 4'097'099	339'825 -	341'424.95		38.48	38.40	38.32	38.24	38.16	38.08	
4'097'100 - 4'116'299	341'425 -	343'024.95		38.49	38.41	38.33	38.25	38.17	38.09	
4'116'300 - 4'135'499	343'025 -	344'624.95		38.50	38.42	38.34	38.26	38.18	38.10	
4'135'500 - 4'154'699	344'625 -	346'224.95		38.51	38.43	38.35	38.27	38.19	38.11	

TRANCHES BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2026				TAUX BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2026						
Revenus cumulés du couple				Cr0	Cr1	Cr2	Cr3	Cr4	Cr5	
Année fr.	Mois fr.	Marié et les 2 conjoints travaillent								
		0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %			
4'154'700 - 4'173'899	346'225 - 347'824.95	38.52	38.44	38.36	38.28	38.20	38.13			
4'173'900 - 4'193'099	347'825 - 349'424.95	38.53	38.45	38.37	38.29	38.22	38.14			
4'193'100 - 4'212'299	349'425 - 351'024.95	38.54	38.46	38.38	38.30	38.23	38.15			
4'212'300 - 4'231'499	351'025 - 352'624.95	38.55	38.47	38.39	38.32	38.24	38.16			
4'231'500 - 4'250'699	352'625 - 354'224.95	38.56	38.48	38.40	38.33	38.25	38.17			
4'250'700 - 4'269'899	354'225 - 355'824.95	38.57	38.49	38.41	38.34	38.26	38.18			
4'269'900 - 4'289'099	355'825 - 357'424.95	38.58	38.50	38.42	38.35	38.27	38.19			
4'289'100 - 4'308'299	357'425 - 359'024.95	38.59	38.51	38.43	38.36	38.28	38.20			
4'308'300 - 4'327'499	359'025 - 360'624.95	38.59	38.52	38.44	38.37	38.29	38.21			
4'327'500 - 4'346'699	360'625 - 362'224.95	38.60	38.53	38.45	38.38	38.30	38.22			
4'346'700 - 4'365'899	362'225 - 363'824.95	38.61	38.54	38.46	38.39	38.31	38.24			
4'365'900 - 4'385'099	363'825 - 365'424.95	38.62	38.55	38.47	38.40	38.32	38.25			
4'385'100 - 4'404'299	365'425 - 367'024.95	38.63	38.55	38.48	38.41	38.33	38.26			
4'404'300 - 4'423'499	367'025 - 368'624.95	38.64	38.56	38.49	38.42	38.34	38.27			
4'423'500 - 4'442'699	368'625 - 370'224.95	38.65	38.57	38.50	38.42	38.35	38.28			
4'442'700 - 4'481'099	370'225 - 373'424.95	38.66	38.59	38.51	38.44	38.37	38.29			
4'481'100 - 4'519'499	373'425 - 376'624.95	38.68	38.60	38.53	38.46	38.38	38.31			
4'519'500 - 4'557'899	376'625 - 379'824.95	38.69	38.62	38.55	38.48	38.40	38.33			
4'557'900 - 4'596'299	379'825 - 383'024.95	38.71	38.64	38.56	38.49	38.42	38.35			
4'596'300 - 4'634'699	383'025 - 386'224.95	38.72	38.65	38.58	38.51	38.44	38.37			
4'634'700 - 4'673'099	386'225 - 389'424.95	38.74	38.67	38.60	38.53	38.46	38.39			
4'673'100 - 4'711'499	389'425 - 392'624.95	38.75	38.68	38.61	38.54	38.48	38.41			
4'711'500 - 4'749'899	392'625 - 395'824.95	38.77	38.70	38.63	38.56	38.49	38.42			
4'749'900 - 4'788'299	395'825 - 399'024.95	38.78	38.71	38.65	38.58	38.51	38.44			
4'788'300 - 4'826'699	399'025 - 402'224.95	38.80	38.73	38.66	38.59	38.53	38.46			
4'826'700 - 4'865'099	402'225 - 405'424.95	38.81	38.74	38.68	38.61	38.54	38.48			
4'865'100 - 4'903'499	405'425 - 408'624.95	38.83	38.76	38.69	38.63	38.56	38.49			
4'903'500 - 4'941'899	408'625 - 411'824.95	38.84	38.77	38.71	38.64	38.57	38.51			
4'941'900 - 4'980'299	411'825 - 415'024.95	38.85	38.79	38.72	38.66	38.59	38.52			
4'980'300 - 5'018'699	415'025 - 418'224.95	38.87	38.80	38.74	38.67	38.61	38.54			
5'018'700 - 5'057'099	418'225 - 421'424.95	38.88	38.82	38.75	38.69	38.62	38.56			
5'057'100 - 5'095'499	421'425 - 424'624.95	38.89	38.83	38.76	38.70	38.64	38.57			
5'095'500 - 5'133'899	424'625 - 427'824.95	38.91	38.84	38.78	38.71	38.65	38.59			
5'133'900 - 5'172'299	427'825 - 431'024.95	38.92	38.86	38.79	38.73	38.67	38.60			
5'172'300 - 5'210'699	431'025 - 434'224.95	38.93	38.87	38.81	38.74	38.68	38.62			
5'210'700 - 5'249'099	434'225 - 437'424.95	38.94	38.88	38.82	38.76	38.69	38.63			
5'249'100 - 5'287'499	437'425 - 440'624.95	38.95	38.89	38.83	38.77	38.71	38.65			
5'287'500 - 5'325'899	440'625 - 443'824.95	38.97	38.91	38.84	38.78	38.72	38.66			
5'325'900 - 5'364'299	443'825 - 447'024.95	38.98	38.92	38.86	38.80	38.74	38.67			
5'364'300 - 5'402'699	447'025 - 450'224.95	38.99	38.93	38.87	38.81	38.75	38.69			
5'402'700 - 5'441'099	450'225 - 453'424.95	39.00	38.94	38.88	38.82	38.76	38.70			
5'441'100 - 5'479'499	453'425 - 456'624.95	39.01	38.95	38.89	38.83	38.77	38.71			
5'479'500 - 5'517'899	456'625 - 459'824.95	39.02	38.96	38.91	38.85	38.79	38.73			
5'517'900 - 5'556'299	459'825 - 463'024.95	39.03	38.98	38.92	38.86	38.80	38.74			
5'556'300 - 5'594'699	463'025 - 466'224.95	39.04	38.99	38.93	38.87	38.81	38.75			
5'594'700 - 5'633'099	466'225 - 469'424.95	39.06	39.00	38.94	38.88	38.82	38.77			
5'633'100 - 5'671'499	469'425 - 472'624.95	39.07	39.01	38.95	38.89	38.84	38.78			
5'671'500 - 5'709'899	472'625 - 475'824.95	39.08	39.02	38.96	38.91	38.85	38.79			
5'709'900 - 5'748'299	475'825 - 479'024.95	39.09	39.03	38.97	38.92	38.86	38.80			
5'748'300 - 5'786'699	479'025 - 482'224.95	39.10	39.04	38.98	38.93	38.87	38.82			
5'786'700 - 5'825'099	482'225 - 485'424.95	39.11	39.05	38.99	38.94	38.88	38.83			
5'825'100 - 5'863'499	485'425 - 488'624.95	39.12	39.06	39.00	38.95	38.89	38.84			
5'863'500 - 5'901'899	488'625 - 491'824.95	39.13	39.07	39.02	38.96	38.91	38.85			
5'901'900 - 5'940'299	491'825 - 495'024.95	39.14	39.08	39.03	38.97	38.92	38.86			
5'940'300 - 6'017'099	495'025 - 501'424.95	39.15	39.09	39.04	38.99	38.93	38.88			
6'017'100 - 6'093'899	501'425 - 507'824.95	39.17	39.11	39.06	39.01	38.95	38.90			
6'093'900 - 6'170'699	507'825 - 514'224.95	39.19	39.13	39.08	39.03	38.97	38.92			
6'170'700 - 6'247'499	514'225 - 520'624.95	39.20	39.15	39.10	39.05	38.99	38.94			
6'247'500 - 6'324'299	520'625 - 527'024.95	39.22	39.17	39.12	39.06	39.01	38.96			
6'324'300 - 6'401'099	527'025 - 533'424.95	39.24	39.18	39.13	39.08	39.03	38.98			
6'401'100 - 6'477'899	533'425 - 539'824.95	39.25	39.20	39.15	39.10	39.05	39.00			
6'477'900 - 6'554'699	539'825 - 546'224.95	39.27	39.22	39.17	39.12	39.07	39.02			
6'554'700 - 6'631'499	546'225 - 552'624.95	39.28	39.23	39.18	39.14	39.09	39.04			
6'631'500 - 6'708'299	552'625 - 559'024.95	39.30	39.25	39.20	39.15	39.10	39.06			
6'708'300 - 6'785'099	559'025 - 565'424.95	39.31	39.26	39.22	39.17	39.12	39.07			
6'785'100 - 6'861'899	565'425 - 571'824.95	39.33	39.28	39.23	39.19	39.14	39.09			
6'861'900 - 6'938'699	571'825 - 578'224.95	39.34	39.29	39.25	39.20	39.15	39.11			
6'938'700 - 7'015'499	578'225 - 584'624.95	39.35	39.31	39.26	39.22	39.17	39.12			
7'015'500 - 7'092'299	584'625 - 591'024.95	39.37	39.32	39.28	39.23	39.19	39.14			
7'092'300 - 7'169'099	591'025 - 597'424.95	39.38	39.34	39.29	39.25	39.20	39.16			
7'169'100 - 7'245'899	597'425 - 603'824.95	39.39	39.35	39.30	39.26	39.22	39.17			

TRANCHES BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2026				TAUX BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2026						
Revenus cumulés du couple				Cr0	Cr1	Cr2	Cr3	Cr4	Cr5	
Année fr.	Mois fr.			Marié et les 2 conjoints travaillent						
				0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	
7'245'900 - 7'322'699	603'825 - 610'224.95			39.41	39.36	39.32	39.27	39.23	39.19	
7'322'700 - 7'399'499	610'225 - 616'624.95			39.42	39.38	39.33	39.29	39.24	39.20	
7'399'500 - 7'476'299	616'625 - 623'024.95			39.43	39.39	39.34	39.30	39.26	39.21	
7'476'300 - 7'553'099	623'025 - 629'424.95			39.44	39.40	39.36	39.31	39.27	39.23	
7'553'100 - 7'629'899	629'425 - 635'824.95			39.45	39.41	39.37	39.33	39.28	39.24	
7'629'900 - 7'706'699	635'825 - 642'224.95			39.47	39.42	39.38	39.34	39.30	39.26	
7'706'700 - 7'783'499	642'225 - 648'624.95			39.48	39.44	39.39	39.35	39.31	39.27	
7'783'500 - 7'860'299	648'625 - 655'024.95			39.49	39.45	39.41	39.36	39.32	39.28	
7'860'300 - 7'937'099	655'025 - 661'424.95			39.50	39.46	39.42	39.38	39.34	39.29	
7'937'100 - 8'013'899	661'425 - 667'824.95			39.51	39.47	39.43	39.39	39.35	39.31	
8'013'900 - 8'090'699	667'825 - 674'224.95			39.52	39.48	39.44	39.40	39.36	39.32	
8'090'700 - 8'167'499	674'225 - 680'624.95			39.53	39.49	39.45	39.41	39.37	39.33	
8'167'500 - 8'244'299	680'625 - 687'024.95			39.54	39.50	39.46	39.42	39.38	39.34	
8'244'300 - 8'321'099	687'025 - 693'424.95			39.55	39.51	39.47	39.43	39.39	39.35	
8'321'100 - 8'474'699	693'425 - 706'224.95			39.56	39.52	39.49	39.45	39.41	39.37	
8'474'700 - 8'628'299	706'225 - 719'024.95			39.58	39.54	39.51	39.47	39.43	39.39	
8'628'300 - 8'781'899	719'025 - 731'824.95			39.60	39.56	39.53	39.49	39.45	39.41	
8'781'900 - 8'935'499	731'825 - 744'624.95			39.62	39.58	39.54	39.51	39.47	39.44	
8'935'500 - 9'089'099	744'625 - 757'424.95			39.63	39.60	39.56	39.53	39.49	39.45	
9'089'100 - 9'242'699	757'425 - 770'224.95			39.65	39.61	39.58	39.54	39.51	39.47	
9'242'700 - 9'396'299	770'225 - 783'024.95			39.66	39.63	39.60	39.56	39.53	39.49	
9'396'300 - 9'549'899	783'025 - 795'824.95			39.68	39.64	39.61	39.58	39.54	39.51	
9'549'900 - 9'703'499	795'825 - 808'624.95			39.69	39.66	39.63	39.59	39.56	39.53	
9'703'500 - 9'857'099	808'625 - 821'424.95			39.71	39.67	39.64	39.61	39.58	39.54	
9'857'100 - 10'010'699	821'425 - 834'224.95			39.72	39.69	39.66	39.62	39.59	39.56	
10'010'700 - 10'164'299	834'225 - 847'024.95			39.73	39.70	39.67	39.64	39.61	39.58	
10'164'300 - 10'317'899	847'025 - 859'824.95			39.75	39.72	39.68	39.65	39.62	39.59	
10'317'900 - 10'471'499	859'825 - 872'624.95			39.76	39.73	39.70	39.67	39.64	39.61	
10'471'500 - 10'625'099	872'625 - 885'424.95			39.77	39.74	39.71	39.68	39.65	39.62	
10'625'100 - 10'778'699	885'425 - 898'224.95			39.78	39.75	39.72	39.69	39.66	39.63	
10'778'700 - 10'932'299	898'225 - 911'024.95			39.79	39.76	39.73	39.71	39.68	39.65	
10'932'300 - 11'085'899	911'025 - 923'824.95			39.80	39.78	39.75	39.72	39.69	39.66	
11'085'900 - 11'239'499	923'825 - 936'624.95			39.82	39.79	39.76	39.73	39.70	39.67	
11'239'500 - 11'393'099	936'625 - 949'424.95			39.83	39.80	39.77	39.74	39.71	39.68	
11'393'100 - 11'546'699	949'425 - 962'224.95			39.84	39.81	39.78	39.75	39.72	39.70	
11'546'700 - 11'700'299	962'225 - 975'024.95			39.85	39.82	39.79	39.76	39.74	39.71	
11'700'300 - 11'853'899	975'025 - 987'824.95			39.86	39.83	39.80	39.77	39.75	39.72	
11'853'900 - 12'007'499	987'825 - 1'000'624.95			39.86	39.84	39.81	39.78	39.76	39.73	
12'007'500 - 12'161'099	1'000'625 - 1'013'424.95			39.87	39.85	39.82	39.79	39.77	39.74	
12'161'100 - 12'468'299	1'013'425 - 1'039'024.95			39.89	39.86	39.84	39.81	39.78	39.76	
12'468'300 - 12'775'499	1'039'025 - 1'064'624.95			39.90	39.88	39.85	39.83	39.80	39.78	
12'775'500 - 13'082'699	1'064'625 - 1'090'224.95			39.92	39.90	39.87	39.85	39.82	39.80	
13'082'700 - 13'389'899	1'090'225 - 1'115'824.95			39.94	39.91	39.89	39.86	39.84	39.82	
13'389'900 - 13'697'099	1'115'825 - 1'141'424.95			39.95	39.93	39.90	39.88	39.86	39.83	
13'697'100 - 14'004'299	1'141'425 - 1'167'024.95			39.96	39.94	39.92	39.90	39.87	39.85	
14'004'300 - 14'311'499	1'167'025 - 1'192'624.95			39.98	39.95	39.93	39.91	39.89	39.87	
14'311'500 - 14'618'699	1'192'625 - 1'218'224.95			39.99	39.97	39.95	39.92	39.90	39.88	
14'618'700 - 14'925'899	1'218'225 - 1'243'824.95			40.00	39.98	39.96	39.94	39.92	39.89	
14'925'900 - 15'233'099	1'243'825 - 1'269'424.95			40.01	39.99	39.97	39.95	39.93	39.91	
15'233'100 - 15'540'299	1'269'425 - 1'295'024.95			40.03	40.00	39.98	39.96	39.94	39.92	
15'540'300 - 15'847'499	1'295'025 - 1'320'624.95			40.04	40.02	40.00	39.98	39.96	39.94	
15'847'500 - 16'154'699	1'320'625 - 1'346'224.95			40.05	40.03	40.01	39.99	39.97	39.95	
16'154'700 - 16'461'899	1'346'225 - 1'371'824.95			40.06	40.04	40.02	40.00	39.98	39.96	
16'461'900 - 17'076'299	1'371'825 - 1'423'024.95			40.07	40.05	40.03	40.01	40.00	39.98	
17'076'300 - 17'690'699	1'423'025 - 1'474'224.95			40.09	40.07	40.05	40.03	40.02	40.00	
17'690'700 - 18'305'099	1'474'225 - 1'525'424.95			40.11	40.09	40.07	40.05	40.04	40.02	
18'305'100 - 18'919'499	1'525'425 - 1'576'624.95			40.12	40.10	40.09	40.07	40.05	40.04	
18'919'500 - 19'533'899	1'576'625 - 1'627'824.95			40.14	40.12	40.10	40.09	40.07	40.05	
19'533'900 - 20'148'299	1'627'825 - 1'679'024.95			40.15	40.13	40.12	40.10	40.09	40.07	
20'148'300 - 20'762'699	1'679'025 - 1'730'224.95			40.16	40.15	40.13	40.12	40.10	40.09	
20'762'700 - 21'377'099	1'730'225 - 1'781'424.95			40.18	40.16	40.15	40.13	40.12	40.10	
21'377'100 - 21'991'499	1'781'425 - 1'832'624.95			40.19	40.17	40.16	40.14	40.13	40.11	
21'991'500 - 22'605'899	1'832'625 - 1'883'824.95			40.20	40.18	40.17	40.15	40.14	40.13	
22'605'900 - 23'220'299	1'883'825 - 1'935'024.95			40.21	40.19	40.18	40.17	40.15	40.14	
23'220'300 - 24'449'099	1'935'025 - 2'037'424.95			40.22	40.21	40.20	40.18	40.17	40.16	
24'449'100 - 25'677'899	2'037'425 - 2'139'824.95			40.24	40.23	40.21	40.20	40.19	40.18	
25'677'900 - 26'906'699	2'139'825 - 2'242'224.95			40.26	40.24	40.23	40.22	40.21	40.20	
26'906'700 - 28'135'499	2'242'225 - 2'344'624.95			40.27	40.26	40.25	40.24	40.22	40.21	
28'135'500 - 29'364'299	2'344'625 - 2'447'024.95			40.28	40.27	40.26	40.25	40.24	40.23	
29'364'300 - 30'593'099	2'447'025 - 2'549'424.95			40.30	40.28	40.27	40.26	40.25	40.24	
30'593'100 - 31'821'899	2'549'425 - 2'651'824.95			40.31	40.30	40.29	40.28	40.27	40.26	

TRANCHES BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2026				TAUX BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2026					
Revenus cumulés du couple				Cr0	Cr1	Cr2	Cr3	Cr4	Cr5
Année fr.	Mois fr.			Marié et les 2 conjoints travaillent					
				0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %
31'821'900 - 33'050'699	2'651'825 - 2'754'224.95			40.32	40.31	40.30	40.29	40.28	40.27
33'050'700 - 34'279'499	2'754'225 - 2'856'624.95			40.33	40.32	40.31	40.30	40.29	40.28
34'279'500 - 35'508'299	2'856'625 - 2'959'024.95			40.34	40.33	40.32	40.31	40.30	40.29
35'508'300 - 36'737'099	2'959'025 - 3'061'424.95			40.34	40.33	40.33	40.32	40.31	40.30
36'737'100 - 37'965'899	3'061'425 - 3'163'824.95			40.35	40.34	40.33	40.33	40.32	40.31
37'965'900 - 39'194'699	3'163'825 - 3'266'224.95			40.36	40.35	40.34	40.33	40.33	40.32
39'194'700 - 41'652'299	3'266'225 - 3'471'024.95			40.37	40.36	40.35	40.35	40.34	40.33
41'652'300 - 44'109'899	3'471'025 - 3'675'824.95			40.38	40.37	40.37	40.36	40.35	40.34
44'109'900 - 46'567'499	3'675'825 - 3'880'624.95			40.39	40.38	40.38	40.37	40.36	40.36
46'567'500 - 49'025'099	3'880'625 - 4'085'424.95			40.40	40.39	40.39	40.38	40.37	40.37
49'025'100 - 51'482'699	4'085'425 - 4'290'224.95			40.41	40.40	40.40	40.39	40.38	40.38
51'482'700 - 53'940'299	4'290'225 - 4'495'024.95			40.42	40.41	40.41	40.40	40.39	40.39
53'940'300 - 56'397'899	4'495'025 - 4'699'824.95			40.42	40.42	40.41	40.41	40.40	40.40
56'397'900 - 58'855'499	4'699'825 - 4'904'624.95			40.43	40.43	40.42	40.42	40.41	40.40
58'855'500 - 63'770'699	4'904'625 - 5'314'224.95			40.44	40.44	40.43	40.43	40.42	40.41
63'770'700 - 68'685'899	5'314'225 - 5'723'824.95			40.45	40.45	40.44	40.44	40.43	40.43
68'685'900 - 73'601'099	5'723'825 - 6'133'424.95			40.46	40.46	40.45	40.45	40.44	40.44
73'601'100 - 78'516'299	6'133'425 - 6'543'024.95			40.47	40.46	40.46	40.45	40.45	40.45
78'516'300 - 83'431'499	6'543'025 - 6'952'624.95			40.47	40.47	40.47	40.46	40.46	40.45
83'431'500 - 88'346'699	6'952'625 - 7'362'224.95			40.48	40.48	40.47	40.47	40.47	40.46
88'346'700 - 93'261'899	7'362'225 - 7'771'824.95			40.49	40.48	40.48	40.48	40.47	40.47
93'261'900 - 98'177'099	7'771'825 - 8'181'424.95			40.49	40.49	40.48	40.48	40.48	40.47
98'177'100 - 103'092'300	8'181'425 - 8'591'025.03			40.49	40.49	40.49	40.49	40.48	40.48