

TRANCHES BAREMES IMPOTS A LA SOURCE 2026					TAUX BAREMES IMPOTS A LA SOURCE 2026																							
Année fr.	Mois fr.	A l'heure fr.	A0	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H0	H1	H2	H3	H4	H5							
			Seul	Marié et le conjoint ne travaille pas						Marié et les 2 conjoints travaillent						Famille monoparentale												
			%	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	%	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %							
0	29'399	0 - 2'449.95	0.00 - 13.60																									
29'400 -	29'999	2'450 - 2'499.95	13.61 - 13.88	0.09																								
30'000 -	30'599	2'500 - 2'549.95	13.89 - 14.16	0.10	Le conjoint ne travaille pas et n'a pas de revenu acquis en compensation (assurance-maladie / accidents / invalidité / maternité / chômage).							Le conjoint travaille ou reçoit des revenus acquis en compensation (assurance-maladie / accidents / invalidité / maternité / chômage).						Le barème H0 ne peut être utilisé que par l'administration fiscale et pour la taxation des charges partielles.										
30'600 -	31'199	2'550 - 2'599.95	14.17 - 14.43	0.14																								
31'200 -	31'799	2'600 - 2'649.95	14.44 - 14.71	0.35							0.02																	
31'800 -	32'399	2'650 - 2'699.95	14.72 - 14.99	0.55							0.21																	
32'400 -	32'999	2'700 - 2'749.95	15.00 - 15.27	0.75							0.41																	
33'000 -	33'599	2'750 - 2'799.95	15.28 - 15.55	0.94							0.59																	
33'600 -	34'199	2'800 - 2'849.95	15.56 - 15.82	1.12							0.77																	
34'200 -	34'799	2'850 - 2'899.95	15.83 - 16.10	1.30							0.94																	
34'800 -	35'399	2'900 - 2'949.95	16.11 - 16.38	1.47							1.10																	
35'400 -	35'999	2'950 - 2'999.95	16.39 - 16.66	1.64							1.26																	
36'000 -	36'599	3'000 - 3'049.95	16.67 - 16.93	1.82							1.43																	
36'600 -	37'199	3'050 - 3'099.95	16.94 - 17.21	2.00							1.60																	
37'200 -	37'799	3'100 - 3'149.95	17.22 - 17.49	2.17							1.81																	
37'800 -	38'399	3'150 - 3'199.95	17.50 - 17.77	2.33							1.98																	
38'400 -	38'999	3'200 - 3'249.95	17.78 - 18.05	2.51							2.14																	
39'000 -	39'599	3'250 - 3'299.95	18.06 - 18.32	2.68							2.32																	
39'600 -	40'199	3'300 - 3'349.95	18.33 - 18.60	2.85							2.49																	
40'200 -	40'799	3'350 - 3'399.95	18.61 - 18.88	3.02							2.66																	
40'800 -	41'399	3'400 - 3'449.95	18.89 - 19.16	3.18							2.83	0.09																
41'400 -	41'999	3'450 - 3'499.95	19.17 - 19.43	3.36							3.00	0.24																
42'000 -	42'599	3'500 - 3'549.95	19.44 - 19.71	3.52							3.18	0.39																
42'600 -	43'199	3'550 - 3'599.95	19.72 - 19.99	3.69							3.35	0.53																
43'200 -	43'799	3'600 - 3'649.95	20.00 - 20.27	3.85							3.51	0.67																
43'800 -	44'399	3'650 - 3'699.95	20.28 - 20.55	4.02							3.68	0.81																
44'400 -	44'999	3'700 - 3'749.95	20.56 - 20.82	4.19							3.85	0.94																
45'000 -	45'599	3'750 - 3'799.95	20.83 - 21.10	4.35							4.02	1.07																
45'600 -	46'199	3'800 - 3'849.95	21.11 - 21.38	4.51							4.19	1.21																
46'200 -	46'799	3'850 - 3'899.95	21.39 - 21.66	4.66							4.35	1.35				0.06												
46'800 -	47'399	3'900 - 3'949.95	21.67 - 21.93	4.81							4.51	1.48				0.07												
47'400 -	47'999	3'950 - 3'999.95	21.94 - 22.21	4.96							4.66	1.61				0.08												
48'000 -	48'599	4'000 - 4'049.95	22.22 - 22.49	5.11							4.81	1.75				0.09												
48'600 -	49'199	4'050 - 4'099.95	22.50 - 22.77	5.25							4.96	1.89				0.10												
49'200 -	49'799	4'100 - 4'149.95	22.78 - 23.05	5.38							5.10	2.03				0.11												
49'800 -	50'399	4'150 - 4'199.95	23.06 - 23.32	5.52							5.24	2.16	0.01			0.12												
50'400 -	50'999	4'200 - 4'249.95	23.33 - 23.60	5.65	0.05						5.39	2.29	0.14			0.13												
51'000 -	51'599	4'250 - 4'299.95	23.61 - 23.88	5.79	0.06						5.53	2.43	0.26			0.13												
51'600 -	52'199	4'300 - 4'349.95	23.89 - 24.16	5.92	0.07						5.68	2.57	0.38			0.14												
52'200 -	52'799	4'350 - 4'399.95	24.17 - 24.43	6.05	0.08						5.82	2.71	0.50			0.15												
52'800 -	53'399	4'400 - 4'449.95	24.44 - 24.71	6.18	0.08						5.96	2.84	0.61			0.16												
53'400 -	53'999	4'450 - 4'499.95	24.72 - 24.99	6.30	0.09						6.10	2.98	0.72			0.26												
54'000 -	54'599	4'500 - 4'549.95	25.00 - 25.27	6.42	0.10						6.23	3.12	0.83			0.38												
54'600 -	55'199	4'550 - 4'599.95	25.28 - 25.55	6.54	0.11						6.37	3.26	0.95			0.51												
55'200 -	55'799	4'600 - 4'649.95	25.56 - 25.82	6.65	0.12						6.50	3.40	1.06			0.62												
55'800 -	56'399	4'650 - 4'699.95	25.83 - 26.10	6.77	0.12						6.64	3.56	1.18			0.74												
56'400 -	56'999	4'700 - 4'749.95	26.11 - 26.38	6.90	0.13						6.78	3.71	1.29			0.85												
57'000 -	57'599	4'750 - 4'799.95	26.39 - 26.66	7.02	0.14						6.92	3.86	1.41			0.96												
57'600 -	58'199	4'800 - 4'849.95	26.67 - 26.93	7.14	0.15						7.06	4.00	1.53			1.07												
58'200 -	58'799	4'850 - 4'899.95	26.94 - 27.21	7.26	0.15						7.20	4.14	1.65			1.18												
58'800 -	59'399	4'900 - 4'949.95	27.22 - 27.49	7.37	0.16						7.34	4.28	1.77			1.28												

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			Seul	Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent					Famille monoparentale									
			%	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	%	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %		
59'400 - 59'999	4'950 - 4'999.95	27.50 - 27.77	7.49	0.16						7.47	4.42	1.88	0.06			1.38							
60'000 - 60'599	5'000 - 5'049.95	27.78 - 28.05	7.62	0.17						7.60	4.56	2.00	0.17			1.49							
60'600 - 61'199	5'050 - 5'099.95	28.06 - 28.32	7.74	0.18						7.72	4.70	2.12	0.27			1.58							
61'200 - 61'799	5'100 - 5'149.95	28.33 - 28.60	7.87	0.18						7.85	4.84	2.24	0.37			1.68							
61'800 - 62'399	5'150 - 5'199.95	28.61 - 28.88	7.99	0.27						7.98	4.98	2.36	0.47			1.77							
62'400 - 62'999	5'200 - 5'249.95	28.89 - 29.16	8.11	0.38						8.10	5.11	2.48	0.57			1.87							
63'000 - 63'599	5'250 - 5'299.95	29.17 - 29.43	8.23	0.48						8.23	5.25	2.61	0.66			1.98							
63'600 - 64'199	5'300 - 5'349.95	29.44 - 29.71	8.35	0.58						8.35	5.37	2.73	0.76			2.08							
64'200 - 64'799	5'350 - 5'399.95	29.72 - 29.99	8.47	0.68						8.47	5.50	2.85	0.86			2.18							
64'800 - 65'399	5'400 - 5'449.95	30.00 - 30.27	8.59	0.78						8.59	5.63	2.97	0.96			2.28							
65'400 - 65'999	5'450 - 5'499.95	30.28 - 30.55	8.70	0.88						8.71	5.75	3.09	1.06			2.37							
66'000 - 66'599	5'500 - 5'549.95	30.56 - 30.82	8.81	0.98						8.83	5.89	3.22	1.16			2.47							
66'600 - 67'199	5'550 - 5'599.95	30.83 - 31.10	8.92	1.07						8.95	6.02	3.36	1.26			2.56							
67'200 - 67'799	5'600 - 5'649.95	31.11 - 31.38	9.03	1.16						9.07	6.14	3.49	1.37			2.65							
67'800 - 68'399	5'650 - 5'699.95	31.39 - 31.66	9.14	1.25						9.19	6.27	3.62	1.47			2.74							
68'400 - 68'999	5'700 - 5'749.95	31.67 - 31.93	9.25	1.34						9.30	6.39	3.75	1.58	0.01		2.84							
69'000 - 69'599	5'750 - 5'799.95	31.94 - 32.21	9.35	1.43						9.42	6.51	3.88	1.68	0.10		2.94							
69'600 - 70'199	5'800 - 5'849.95	32.22 - 32.49	9.46	1.51						9.53	6.64	4.01	1.79	0.19		3.04							
70'200 - 70'799	5'850 - 5'899.95	32.50 - 32.77	9.56	1.60						9.64	6.76	4.14	1.90	0.28		3.13							
70'800 - 71'399	5'900 - 5'949.95	32.78 - 33.05	9.66	1.69						9.71	6.84	4.21	1.96	0.33		3.23							
71'400 - 71'999	5'950 - 5'999.95	33.06 - 33.32	9.77	1.78						9.77	6.92	4.29	2.03	0.38		3.33							
72'000 - 72'599	6'000 - 6'049.95	33.33 - 33.60	9.87	1.88						9.84	6.99	4.36	2.09	0.43		3.42	0.08						
72'600 - 73'199	6'050 - 6'099.95	33.61 - 33.88	9.97	1.97						9.90	7.07	4.44	2.16	0.47		3.52	0.17						
73'200 - 73'799	6'100 - 6'149.95	33.89 - 34.16	10.07	2.06						9.96	7.14	4.51	2.22	0.52		3.63	0.26						
73'800 - 74'399	6'150 - 6'199.95	34.17 - 34.43	10.16	2.15						10.02	7.22	4.59	2.29	0.57		3.73	0.34						
74'400 - 74'999	6'200 - 6'249.95	34.44 - 34.71	10.26	2.24						10.09	7.29	4.66	2.36	0.62		3.84	0.43						
75'000 - 75'599	6'250 - 6'299.95	34.72 - 34.99	10.35	2.32						10.15	7.37	4.74	2.43	0.67		3.94	0.51						
75'600 - 76'199	6'300 - 6'349.95	35.00 - 35.27	10.44	2.41						10.21	7.44	4.81	2.49	0.72		4.04	0.60						
76'200 - 76'799	6'350 - 6'399.95	35.28 - 35.55	10.53	2.50						10.27	7.51	4.88	2.56	0.77		4.14	0.68						
76'800 - 77'399	6'400 - 6'449.95	35.56 - 35.82	10.62	2.60						10.33	7.58	4.95	2.63	0.83		4.23	0.76						
77'400 - 77'999	6'450 - 6'499.95	35.83 - 36.10	10.71	2.69						10.39	7.65	5.03	2.70	0.88		4.33	0.84						
78'000 - 78'599	6'500 - 6'549.95	36.11 - 36.38	10.80	2.79						10.45	7.73	5.10	2.76	0.94		4.43	0.91						
78'600 - 79'199	6'550 - 6'599.95	36.39 - 36.66	10.89	2.89						10.51	7.80	5.17	2.83	0.99		4.53	0.99						
79'200 - 79'799	6'600 - 6'649.95	36.67 - 36.93	10.98	2.98						10.57	7.86	5.25	2.90	1.04		4.63	1.06						
79'800 - 80'399	6'650 - 6'699.95	36.94 - 37.21	11.06	3.07	0.02					10.63	7.93	5.33	2.96	1.10		4.73	1.14						
80'400 - 80'999	6'700 - 6'749.95	37.22 - 37.49	11.14	3.16	0.10					10.69	8.00	5.41	3.03	1.15		4.83	1.21						
81'000 - 81'599	6'750 - 6'799.95	37.50 - 37.77	11.23	3.25	0.18					10.75	8.07	5.48	3.09	1.21		4.93	1.29						
81'600 - 82'199	6'800 - 6'849.95	37.78 - 38.05	11.31	3.35	0.26					10.81	8.14	5.56	3.18	1.27		5.03	1.37						
82'200 - 82'799	6'850 - 6'899.95	38.06 - 38.32	11.39	3.45	0.34					10.86	8.20	5.63	3.25	1.33		5.13	1.45						
82'800 - 83'399	6'900 - 6'949.95	38.33 - 38.60	11.46	3.54	0.42					10.92	8.27	5.71	3.32	1.39		5.23	1.53						
83'400 - 83'999	6'950 - 6'999.95	38.61 - 38.88	11.54	3.64	0.49					10.98	8.34	5.78	3.40	1.44		5.33	1.65						
84'000 - 84'599	7'000 - 7'049.95	38.89 - 39.16	11.62	3.73	0.57					11.03	8.41	5.86	3.47	1.50		5.43	1.73						
84'600 - 85'199	7'050 - 7'099.95	39.17 - 39.43	11.69	3.82	0.64					11.09	8.47	5.93	3.54	1.56		5.52	1.82						
85'200 - 85'799	7'100 - 7'149.95	39.44 - 39.71	11.77	3.91	0.71					11.14	8.54	6.00	3.61	1.62	0.05	5.61	1.90						
85'800 - 86'399	7'150 - 7'199.95	39.72 - 39.99	11.84	4.00	0.78					11.20	8.60	6.08	3.68	1.68	0.10	5.71	1.99						
86'400 - 86'999	7'200 - 7'249.95	40.00 - 40.27	11.91	4.09	0.85					11.25	8.67	6.15	3.76	1.74	0.15	5.80	2.08						
87'000 - 87'599	7'250 - 7'299.95	40.28 - 40.55	11.98	4.20	0.92					11.31	8.73	6.22	3.83	1.80	0.20	5.89	2.17						
87'600 - 88'199	7'300 - 7'349.95	40.56 - 40.82	12.05	4.30	0.99					11.36	8.80	6.29	3.91	1.86	0.26	5.98	2.26						
88'200 - 88'799	7'350 - 7'399.95	40.83 - 41.10	12.12	4.39	1.06					11.42	8.87	6.36	3.98	1.93	0.31	6.06	2.35						
88'800 - 89'399	7'400 - 7'449.95	41.11 - 41.38	12.19	4.49	1.16					11.47	8.93	6.43	4.06	1.99	0.36	6.15	2.44						
89'400 - 89'999	7'450 - 7'499.95	41.39 - 41.66	12.26	4.59	1.24					11.52	9.00	6.50	4.13	2.05	0.41	6.23	2.53						

