

TRANCHES BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2023				TAUX BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2023						
Revenus cumulés du couple				Cr0	Cr1	Cr2	Cr3	Cr4	Cr5	
Année		Mois		Marié et les 2 conjoints travaillent						
fr.		fr.		0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	
1 - 58'800		1.00 - 4'900								
58'801 - 60'000		4'900.05 - 5'000		0.18	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).					
60'001 - 61'200		5'000.05 - 5'100		0.41						
61'201 - 62'400		5'100.05 - 5'200		0.63						
62'401 - 63'600		5'200.05 - 5'300		0.84						
63'601 - 64'800		5'300.05 - 5'400		1.05						
64'801 - 66'000		5'400.05 - 5'500		1.24						
66'001 - 67'200		5'500.05 - 5'600		1.43						
67'201 - 68'400		5'600.05 - 5'700		1.62						
68'401 - 69'600		5'700.05 - 5'800		1.83						
69'601 - 70'800		5'800.05 - 5'900		2.02						
70'801 - 72'000		5'900.05 - 6'000		2.21						
72'001 - 73'200		6'000.05 - 6'100		2.43						
73'201 - 74'400		6'100.05 - 6'200		2.64						
74'401 - 75'600		6'200.05 - 6'300		2.85						
75'601 - 76'800		6'300.05 - 6'400		3.04	0.06					
76'801 - 78'000		6'400.05 - 6'500		3.23	0.24					
78'001 - 79'200		6'500.05 - 6'600		3.44	0.42					
79'201 - 80'400		6'600.05 - 6'700		3.64	0.59					
80'401 - 81'600		6'700.05 - 6'800		3.84	0.75					
81'601 - 82'800		6'800.05 - 6'900		4.03	0.91					
82'801 - 84'000		6'900.05 - 7'000		4.23	1.07					
84'001 - 85'200		7'000.05 - 7'100		4.43	1.22					
85'201 - 86'400		7'100.05 - 7'200		4.63	1.38					
86'401 - 87'600		7'200.05 - 7'300		4.82	1.55					
87'601 - 88'800		7'300.05 - 7'400		5.00	1.71					
88'801 - 90'000		7'400.05 - 7'500		5.18	1.86					
90'001 - 91'200		7'500.05 - 7'600		5.36	2.02					
91'201 - 92'400		7'600.05 - 7'700		5.53	2.19					
92'401 - 93'600		7'700.05 - 7'800		5.70	2.35					
93'601 - 94'800		7'800.05 - 7'900		5.86	2.51	0.13				
94'801 - 96'000		7'900.05 - 8'000		6.02	2.67	0.28				
96'001 - 97'200		8'000.05 - 8'100		6.19	2.83	0.42				
97'201 - 98'400		8'100.05 - 8'200		6.37	3.00	0.56				
98'401 - 99'600		8'200.05 - 8'300		6.54	3.15	0.69				
99'601 - 100'800		8'300.05 - 8'400		6.71	3.31	0.82				
100'801 - 102'000		8'400.05 - 8'500		6.88	3.48	0.95				
102'001 - 103'200		8'500.05 - 8'600		7.04	3.64	1.09				
103'201 - 104'400		8'600.05 - 8'700		7.20	3.81	1.23				
104'401 - 105'600		8'700.05 - 8'800		7.35	3.96	1.37				
105'601 - 106'800		8'800.05 - 8'900		7.52	4.12	1.50				
106'801 - 108'000		8'900.05 - 9'000		7.69	4.27	1.63				
108'001 - 109'200		9'000.05 - 9'100		7.86	4.45	1.78				
109'201 - 110'400		9'100.05 - 9'200		8.03	4.61	1.92				
110'401 - 111'600		9'200.05 - 9'300		8.19	4.77	2.06	0.05			
111'601 - 112'800		9'300.05 - 9'400		8.35	4.93	2.19	0.18			
112'801 - 114'000		9'400.05 - 9'500		8.51	5.08	2.34	0.30			
114'001 - 115'200		9'500.05 - 9'600		8.66	5.25	2.48	0.42			
115'201 - 116'400		9'600.05 - 9'700		8.81	5.42	2.62	0.54			
116'401 - 117'600		9'700.05 - 9'800		8.96	5.59	2.76	0.65			
117'601 - 118'800		9'800.05 - 9'900		9.11	5.75	2.90	0.76			
118'801 - 120'000		9'900.05 - 10'000		9.26	5.91	3.05	0.88			
120'001 - 121'200		10'000.05 - 10'100		9.40	6.07	3.20	1.00			
121'201 - 122'400		10'100.05 - 10'200		9.55	6.22	3.34	1.12			
122'401 - 123'600		10'200.05 - 10'300		9.68	6.37	3.48	1.24			
123'601 - 124'800		10'300.05 - 10'400		9.82	6.53	3.61	1.35			
124'801 - 126'000		10'400.05 - 10'500		9.96	6.69	3.75	1.48			
126'001 - 127'200		10'500.05 - 10'600		10.10	6.84	3.88	1.60			
127'201 - 128'400		10'600.05 - 10'700		10.24	7.00	4.01	1.72			
128'401 - 129'600		10'700.05 - 10'800		10.38	7.15	4.17	1.84	0.11		
129'601 - 130'800		10'800.05 - 10'900		10.52	7.29	4.32	1.97	0.21		
130'801 - 132'000		10'900.05 - 11'000		10.66	7.44	4.48	2.10	0.32		
132'001 - 133'200		11'000.05 - 11'100		10.79	7.58	4.63	2.22	0.42		
133'201 - 134'400		11'100.05 - 11'200		10.93	7.73	4.79	2.35	0.53		
134'401 - 135'600		11'200.05 - 11'300		11.06	7.88	4.94	2.48	0.63		
135'601 - 136'500		11'300.05 - 11'375		11.19	8.03	5.09	2.62	0.73		
136'501 - 137'100		11'375.05 - 11'425		11.27	8.12	5.18	2.70	0.79		
137'101 - 137'700		11'425.05 - 11'475		11.34	8.21	5.27	2.78	0.85		
137'701 - 138'300		11'475.05 - 11'525		11.41	8.30	5.36	2.86	0.91		
138'301 - 138'900		11'525.05 - 11'575		11.48	8.38	5.45	2.94	0.98		
138'901 - 139'500		11'575.05 - 11'625		11.55	8.47	5.53	3.02	1.04		

TRANCHES BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2023				TAUX BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2023						
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. %	
139'501 - 140'100	11'625.05 - 11'675			11.62	8.55	5.62	3.09	1.10		
140'101 - 140'700	11'675.05 - 11'725			11.69	8.64	5.70	3.17	1.16		
140'701 - 141'300	11'725.05 - 11'775			11.76	8.72	5.79	3.25	1.22		
141'301 - 141'900	11'775.05 - 11'825			11.83	8.80	5.88	3.32	1.29		
141'901 - 142'500	11'825.05 - 11'875			11.90	8.88	5.97	3.40	1.36		
142'501 - 143'100	11'875.05 - 11'925			11.96	8.96	6.06	3.48	1.42		
143'101 - 143'700	11'925.05 - 11'975			12.03	9.04	6.15	3.55	1.49		
143'701 - 144'300	11'975.05 - 12'025			12.10	9.12	6.24	3.63	1.56		
144'301 - 144'900	12'025.05 - 12'075			12.17	9.20	6.33	3.70	1.63		
144'901 - 145'500	12'075.05 - 12'125			12.24	9.29	6.42	3.77	1.69	0.04	
145'501 - 146'100	12'125.05 - 12'175			12.30	9.37	6.51	3.85	1.76	0.09	
146'101 - 146'700	12'175.05 - 12'225			12.37	9.45	6.60	3.92	1.83	0.15	
146'701 - 147'300	12'225.05 - 12'275			12.44	9.52	6.68	4.01	1.90	0.21	
147'301 - 147'900	12'275.05 - 12'325			12.50	9.60	6.77	4.10	1.97	0.27	
147'901 - 148'500	12'325.05 - 12'375			12.57	9.68	6.86	4.18	2.05	0.32	
148'501 - 149'100	12'375.05 - 12'425			12.63	9.76	6.94	4.27	2.12	0.38	
149'101 - 149'700	12'425.05 - 12'475			12.70	9.83	7.02	4.36	2.19	0.44	
149'701 - 150'300	12'475.05 - 12'525			12.76	9.91	7.11	4.44	2.26	0.50	
150'301 - 150'900	12'525.05 - 12'575			12.82	9.98	7.19	4.53	2.33	0.55	
150'901 - 151'500	12'575.05 - 12'625			12.89	10.06	7.28	4.61	2.40	0.61	
151'501 - 152'100	12'625.05 - 12'675			12.95	10.13	7.36	4.70	2.47	0.67	
152'101 - 152'700	12'675.05 - 12'725			13.01	10.21	7.44	4.79	2.55	0.72	
152'701 - 153'300	12'725.05 - 12'775			13.07	10.28	7.53	4.87	2.63	0.78	
153'301 - 153'900	12'775.05 - 12'825			13.13	10.36	7.61	4.96	2.70	0.84	
153'901 - 154'500	12'825.05 - 12'875			13.19	10.43	7.69	5.05	2.78	0.90	
154'501 - 155'100	12'875.05 - 12'925			13.25	10.51	7.77	5.13	2.85	0.96	
155'101 - 155'700	12'925.05 - 12'975			13.31	10.58	7.85	5.21	2.93	1.03	
155'701 - 156'300	12'975.05 - 13'025			13.36	10.65	7.93	5.30	3.00	1.09	
156'301 - 156'900	13'025.05 - 13'075			13.42	10.72	8.01	5.38	3.07	1.15	
156'901 - 157'500	13'075.05 - 13'125			13.48	10.80	8.09	5.46	3.15	1.21	
157'501 - 158'100	13'125.05 - 13'175			13.54	10.87	8.17	5.55	3.22	1.27	
158'101 - 158'700	13'175.05 - 13'225			13.59	10.94	8.25	5.63	3.29	1.33	
158'701 - 159'300	13'225.05 - 13'275			13.65	11.01	8.33	5.72	3.36	1.40	
159'301 - 159'900	13'275.05 - 13'325			13.71	11.07	8.40	5.81	3.43	1.47	
159'901 - 160'500	13'325.05 - 13'375			13.76	11.14	8.48	5.89	3.50	1.54	
160'501 - 161'100	13'375.05 - 13'425			13.82	11.21	8.55	5.98	3.57	1.60	
161'101 - 161'700	13'425.05 - 13'475			13.88	11.28	8.63	6.06	3.64	1.67	
161'701 - 162'300	13'475.05 - 13'525			13.93	11.35	8.71	6.14	3.71	1.73	
162'301 - 162'900	13'525.05 - 13'575			13.99	11.41	8.79	6.23	3.78	1.80	
162'901 - 163'500	13'575.05 - 13'625			14.05	11.48	8.87	6.31	3.85	1.86	
163'501 - 164'100	13'625.05 - 13'675			14.10	11.54	8.95	6.39	3.91	1.93	
164'101 - 164'700	13'675.05 - 13'725			14.16	11.61	9.03	6.47	4.00	2.00	
164'701 - 165'300	13'725.05 - 13'775			14.21	11.67	9.10	6.55	4.09	2.07	
165'301 - 165'900	13'775.05 - 13'825			14.27	11.74	9.18	6.63	4.17	2.14	
165'901 - 166'500	13'825.05 - 13'875			14.32	11.80	9.26	6.71	4.26	2.21	
166'501 - 167'100	13'875.05 - 13'925			14.37	11.86	9.33	6.79	4.34	2.28	
167'101 - 167'700	13'925.05 - 13'975			14.43	11.92	9.41	6.86	4.42	2.35	
167'701 - 168'300	13'975.05 - 14'025			14.48	11.99	9.48	6.94	4.51	2.42	
168'301 - 168'900	14'025.05 - 14'075			14.53	12.05	9.55	7.02	4.59	2.49	
168'901 - 169'500	14'075.05 - 14'125			14.58	12.11	9.63	7.10	4.67	2.56	
169'501 - 170'100	14'125.05 - 14'175			14.63	12.18	9.70	7.18	4.75	2.63	
170'101 - 170'700	14'175.05 - 14'225			14.68	12.24	9.77	7.26	4.83	2.70	
170'701 - 171'300	14'225.05 - 14'275			14.73	12.30	9.84	7.34	4.91	2.78	
171'301 - 171'900	14'275.05 - 14'325			14.78	12.36	9.91	7.42	4.99	2.85	
171'901 - 172'500	14'325.05 - 14'375			14.83	12.43	9.98	7.50	5.07	2.92	
172'501 - 173'100	14'375.05 - 14'425			14.88	12.49	10.05	7.58	5.15	2.99	
173'101 - 173'700	14'425.05 - 14'475			14.93	12.55	10.12	7.66	5.23	3.06	
173'701 - 174'300	14'475.05 - 14'525			14.98	12.61	10.19	7.74	5.30	3.13	
174'301 - 174'900	14'525.05 - 14'575			15.04	12.67	10.26	7.81	5.38	3.20	
174'901 - 175'500	14'575.05 - 14'625			15.09	12.73	10.33	7.89	5.47	3.27	
175'501 - 176'100	14'625.05 - 14'675			15.14	12.79	10.39	7.97	5.55	3.33	
176'101 - 176'700	14'675.05 - 14'725			15.19	12.84	10.46	8.04	5.63	3.40	
176'701 - 177'300	14'725.05 - 14'775			15.24	12.90	10.53	8.12	5.71	3.47	
177'301 - 177'900	14'775.05 - 14'825			15.29	12.96	10.60	8.19	5.79	3.53	
177'901 - 178'500	14'825.05 - 14'875			15.34	13.02	10.67	8.27	5.87	3.60	
178'501 - 179'100	14'875.05 - 14'925			15.39	13.08	10.73	8.35	5.95	3.66	
179'101 - 179'700	14'925.05 - 14'975			15.44	13.13	10.80	8.42	6.03	3.73	
179'701 - 180'300	14'975.05 - 15'025			15.48	13.19	10.87	8.50	6.11	3.79	
180'301 - 180'900	15'025.05 - 15'075			15.53	13.24	10.93	8.57	6.19	3.87	
180'901 - 181'500	15'075.05 - 15'125			15.58	13.30	11.00	8.64	6.27	3.95	
181'501 - 182'100	15'125.05 - 15'175			15.63	13.35	11.06	8.72	6.35	4.03	

TRANCHES BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2023				TAUX BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2023						
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. %	
182'101 - 182'700	15'175.05 - 15'225			15.67	13.41	11.13	8.79	6.43	4.12	
182'701 - 183'300	15'225.05 - 15'275			15.72	13.47	11.19	8.86	6.51	4.20	
183'301 - 183'900	15'275.05 - 15'325			15.76	13.52	11.26	8.93	6.58	4.28	
183'901 - 184'500	15'325.05 - 15'375			15.81	13.58	11.32	9.00	6.66	4.35	
184'501 - 185'100	15'375.05 - 15'425			15.86	13.63	11.38	9.07	6.74	4.43	
185'101 - 185'700	15'425.05 - 15'475			15.90	13.69	11.45	9.14	6.82	4.51	
185'701 - 186'300	15'475.05 - 15'525			15.95	13.74	11.51	9.22	6.90	4.59	
186'301 - 186'900	15'525.05 - 15'575			16.00	13.80	11.57	9.29	6.97	4.67	
186'901 - 187'500	15'575.05 - 15'625			16.05	13.85	11.63	9.36	7.05	4.74	
187'501 - 188'100	15'625.05 - 15'675			16.09	13.90	11.69	9.43	7.13	4.82	
188'101 - 188'700	15'675.05 - 15'725			16.14	13.96	11.75	9.50	7.20	4.90	
188'701 - 189'300	15'725.05 - 15'775			16.18	14.01	11.81	9.57	7.28	4.98	
189'301 - 189'900	15'775.05 - 15'825			16.23	14.06	11.87	9.64	7.35	5.06	
189'901 - 190'500	15'825.05 - 15'875			16.27	14.11	11.93	9.71	7.42	5.13	
190'501 - 191'100	15'875.05 - 15'925			16.32	14.17	11.99	9.78	7.50	5.21	
191'101 - 191'700	15'925.05 - 15'975			16.36	14.22	12.05	9.85	7.57	5.29	
191'701 - 192'300	15'975.05 - 16'025			16.41	14.27	12.11	9.91	7.64	5.37	
192'301 - 192'900	16'025.05 - 16'075			16.45	14.32	12.17	9.98	7.72	5.45	
192'901 - 193'500	16'075.05 - 16'125			16.50	14.37	12.23	10.05	7.79	5.53	
193'501 - 194'100	16'125.05 - 16'175			16.55	14.42	12.29	10.11	7.86	5.61	
194'101 - 194'700	16'175.05 - 16'225			16.59	14.47	12.35	10.18	7.93	5.69	
194'701 - 195'300	16'225.05 - 16'275			16.64	14.53	12.41	10.24	8.00	5.77	
195'301 - 195'900	16'275.05 - 16'325			16.69	14.58	12.46	10.31	8.08	5.84	
195'901 - 196'500	16'325.05 - 16'375			16.74	14.63	12.52	10.37	8.15	5.92	
196'501 - 197'100	16'375.05 - 16'425			16.78	14.68	12.58	10.44	8.23	6.00	
197'101 - 197'700	16'425.05 - 16'475			16.83	14.73	12.63	10.50	8.30	6.07	
197'701 - 198'300	16'475.05 - 16'525			16.88	14.78	12.69	10.56	8.37	6.15	
198'301 - 198'900	16'525.05 - 16'575			16.92	14.83	12.75	10.62	8.45	6.22	
198'901 - 199'500	16'575.05 - 16'625			16.97	14.88	12.80	10.69	8.52	6.30	
199'501 - 200'100	16'625.05 - 16'675			17.01	14.93	12.86	10.75	8.59	6.37	
200'101 - 200'700	16'675.05 - 16'725			17.06	14.98	12.91	10.81	8.66	6.44	
200'701 - 201'300	16'725.05 - 16'775			17.11	15.03	12.97	10.88	8.73	6.52	
201'301 - 201'900	16'775.05 - 16'825			17.15	15.07	13.02	10.94	8.80	6.59	
201'901 - 202'500	16'825.05 - 16'875			17.20	15.12	13.08	11.00	8.87	6.67	
202'501 - 203'100	16'875.05 - 16'925			17.25	15.17	13.13	11.07	8.94	6.74	
203'101 - 203'700	16'925.05 - 16'975			17.30	15.23	13.19	11.13	9.01	6.82	
203'701 - 204'300	16'975.05 - 17'025			17.34	15.28	13.25	11.19	9.08	6.90	
204'301 - 204'900	17'025.05 - 17'075			17.39	15.33	13.30	11.26	9.15	6.97	
204'901 - 205'500	17'075.05 - 17'125			17.44	15.37	13.36	11.32	9.21	7.05	
205'501 - 206'100	17'125.05 - 17'175			17.48	15.42	13.41	11.38	9.28	7.12	
206'101 - 206'700	17'175.05 - 17'225			17.54	15.48	13.47	11.44	9.35	7.20	
206'701 - 207'300	17'225.05 - 17'275			17.58	15.52	13.52	11.50	9.42	7.27	
207'301 - 207'900	17'275.05 - 17'325			17.63	15.57	13.58	11.56	9.48	7.34	
207'901 - 208'500	17'325.05 - 17'375			17.68	15.62	13.63	11.62	9.55	7.42	
208'501 - 209'100	17'375.05 - 17'425			17.73	15.67	13.68	11.68	9.62	7.49	
209'101 - 209'700	17'425.05 - 17'475			17.78	15.72	13.74	11.74	9.69	7.56	
209'701 - 210'300	17'475.05 - 17'525			17.83	15.77	13.79	11.79	9.75	7.63	
210'301 - 210'900	17'525.05 - 17'575			17.88	15.82	13.84	11.85	9.82	7.70	
210'901 - 211'500	17'575.05 - 17'625			17.94	15.87	13.90	11.91	9.88	7.77	
211'501 - 212'100	17'625.05 - 17'675			17.98	15.92	13.95	11.97	9.95	7.84	
212'101 - 212'700	17'675.05 - 17'725			18.04	15.98	14.01	12.03	10.02	7.92	
212'701 - 213'300	17'725.05 - 17'775			18.09	16.03	14.06	12.09	10.08	7.99	
213'301 - 213'900	17'775.05 - 17'825			18.14	16.08	14.11	12.15	10.15	8.06	
213'901 - 214'500	17'825.05 - 17'875			18.19	16.13	14.17	12.21	10.21	8.13	
214'501 - 215'100	17'875.05 - 17'925			18.24	16.18	14.22	12.26	10.27	8.20	
215'101 - 215'700	17'925.05 - 17'975			18.29	16.24	14.27	12.33	10.34	8.27	
215'701 - 216'300	17'975.05 - 18'025			18.34	16.29	14.32	12.38	10.40	8.34	
216'301 - 216'900	18'025.05 - 18'075			18.39	16.34	14.38	12.44	10.46	8.41	
216'901 - 217'500	18'075.05 - 18'125			18.44	16.40	14.43	12.50	10.53	8.49	
217'501 - 218'100	18'125.05 - 18'175			18.49	16.46	14.49	12.56	10.59	8.56	
218'101 - 218'700	18'175.05 - 18'225			18.54	16.51	14.54	12.62	10.66	8.63	
218'701 - 219'300	18'225.05 - 18'275			18.59	16.57	14.60	12.67	10.72	8.70	
219'301 - 219'900	18'275.05 - 18'325			18.64	16.63	14.65	12.73	10.79	8.78	
219'901 - 220'500	18'325.05 - 18'375			18.69	16.69	14.71	12.79	10.85	8.85	
220'501 - 221'100	18'375.05 - 18'425			18.74	16.74	14.76	12.85	10.91	8.92	
221'101 - 221'700	18'425.05 - 18'475			18.79	16.81	14.82	12.91	10.98	8.99	
221'701 - 222'300	18'475.05 - 18'525			18.84	16.86	14.87	12.97	11.04	9.06	
222'301 - 222'900	18'525.05 - 18'575			18.89	16.91	14.93	13.03	11.11	9.13	
222'901 - 223'500	18'575.05 - 18'625			18.94	16.97	14.99	13.09	11.17	9.20	
223'501 - 224'100	18'625.05 - 18'675			18.99	17.03	15.04	13.15	11.23	9.27	
224'101 - 224'700	18'675.05 - 18'725			19.03	17.08	15.09	13.20	11.30	9.33	

TRANCHES BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2023				TAUX BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2023						
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. %	
224'701 - 225'300	18'725.05 - 18'775			19.08	17.13	15.15	13.26	11.36	9.40	
225'301 - 225'900	18'775.05 - 18'825			19.13	17.19	15.21	13.32	11.42	9.47	
225'901 - 226'500	18'825.05 - 18'875			19.18	17.24	15.27	13.37	11.48	9.54	
226'501 - 227'100	18'875.05 - 18'925			19.22	17.30	15.33	13.43	11.54	9.60	
227'101 - 227'700	18'925.05 - 18'975			19.27	17.35	15.39	13.49	11.60	9.67	
227'701 - 228'300	18'975.05 - 19'025			19.32	17.41	15.45	13.55	11.66	9.74	
228'301 - 228'900	19'025.05 - 19'075			19.36	17.46	15.51	13.61	11.73	9.80	
228'901 - 229'500	19'075.05 - 19'125			19.41	17.51	15.57	13.67	11.79	9.87	
229'501 - 230'100	19'125.05 - 19'175			19.45	17.57	15.63	13.72	11.85	9.94	
230'101 - 230'700	19'175.05 - 19'225			19.50	17.62	15.69	13.78	11.91	10.01	
230'701 - 231'300	19'225.05 - 19'275			19.55	17.67	15.75	13.84	11.98	10.07	
231'301 - 231'900	19'275.05 - 19'325			19.59	17.72	15.81	13.90	12.03	10.14	
231'901 - 232'500	19'325.05 - 19'375			19.63	17.77	15.86	13.95	12.09	10.20	
232'501 - 233'100	19'375.05 - 19'425			19.68	17.83	15.93	14.02	12.16	10.27	
233'101 - 233'700	19'425.05 - 19'475			19.72	17.87	15.98	14.07	12.21	10.33	
233'701 - 234'300	19'475.05 - 19'525			19.77	17.92	16.04	14.13	12.27	10.40	
234'301 - 234'900	19'525.05 - 19'575			19.81	17.98	16.10	14.20	12.34	10.46	
234'901 - 235'500	19'575.05 - 19'625			19.86	18.03	16.15	14.26	12.40	10.53	
235'501 - 236'100	19'625.05 - 19'675			19.90	18.07	16.21	14.31	12.46	10.59	
236'101 - 236'700	19'675.05 - 19'725			19.94	18.13	16.27	14.38	12.52	10.66	
236'701 - 237'300	19'725.05 - 19'775			19.98	18.17	16.32	14.44	12.58	10.72	
237'301 - 237'900	19'775.05 - 19'825			20.03	18.22	16.38	14.50	12.63	10.78	
237'901 - 238'500	19'825.05 - 19'875			20.07	18.27	16.43	14.56	12.70	10.85	
238'501 - 239'100	19'875.05 - 19'925			20.11	18.32	16.49	14.62	12.76	10.91	
239'101 - 239'700	19'925.05 - 19'975			20.15	18.37	16.54	14.67	12.82	10.97	
239'701 - 240'300	19'975.05 - 20'025			20.19	18.41	16.59	14.73	12.87	11.03	
240'301 - 240'900	20'025.05 - 20'075			20.24	18.46	16.65	14.79	12.94	11.10	
240'901 - 241'500	20'075.05 - 20'125			20.28	18.51	16.70	14.85	13.00	11.16	
241'501 - 242'100	20'125.05 - 20'175			20.32	18.55	16.75	14.91	13.06	11.22	
242'101 - 242'700	20'175.05 - 20'225			20.36	18.60	16.81	14.97	13.13	11.29	
242'701 - 243'300	20'225.05 - 20'275			20.40	18.65	16.86	15.02	13.19	11.35	
243'301 - 243'900	20'275.05 - 20'325			20.44	18.69	16.91	15.08	13.25	11.41	
243'901 - 244'500	20'325.05 - 20'375			20.48	18.74	16.97	15.14	13.31	11.48	
244'501 - 245'100	20'375.05 - 20'425			20.52	18.79	17.02	15.20	13.38	11.54	
245'101 - 245'700	20'425.05 - 20'475			20.56	18.83	17.07	15.26	13.44	11.60	
245'701 - 246'300	20'475.05 - 20'525			20.60	18.88	17.12	15.32	13.50	11.66	
246'301 - 246'900	20'525.05 - 20'575			20.64	18.92	17.17	15.37	13.56	11.72	
246'901 - 247'500	20'575.05 - 20'625			20.68	18.97	17.22	15.43	13.62	11.78	
247'501 - 248'100	20'625.05 - 20'675			20.72	19.01	17.27	15.49	13.69	11.85	
248'101 - 248'700	20'675.05 - 20'725			20.76	19.06	17.32	15.54	13.75	11.91	
248'701 - 249'300	20'725.05 - 20'775			20.79	19.10	17.37	15.60	13.80	11.97	
249'301 - 249'900	20'775.05 - 20'825			20.83	19.15	17.42	15.66	13.87	12.04	
249'901 - 250'500	20'825.05 - 20'875			20.87	19.19	17.47	15.71	13.93	12.10	
250'501 - 251'100	20'875.05 - 20'925			20.91	19.23	17.52	15.76	13.98	12.17	
251'101 - 251'700	20'925.05 - 20'975			20.95	19.28	17.57	15.82	14.05	12.24	
251'701 - 252'300	20'975.05 - 21'025			20.98	19.32	17.62	15.88	14.10	12.30	
252'301 - 252'900	21'025.05 - 21'075			21.02	19.36	17.67	15.93	14.16	12.36	
252'901 - 253'500	21'075.05 - 21'125			21.06	19.40	17.71	15.98	14.22	12.42	
253'501 - 254'100	21'125.05 - 21'175			21.10	19.45	17.76	16.04	14.28	12.49	
254'101 - 254'700	21'175.05 - 21'225			21.13	19.49	17.81	16.09	14.33	12.56	
254'701 - 255'300	21'225.05 - 21'275			21.17	19.53	17.86	16.14	14.39	12.62	
255'301 - 255'900	21'275.05 - 21'325			21.21	19.57	17.91	16.20	14.45	12.68	
255'901 - 256'500	21'325.05 - 21'375			21.24	19.61	17.95	16.25	14.50	12.75	
256'501 - 257'100	21'375.05 - 21'425			21.28	19.65	18.00	16.30	14.56	12.81	
257'101 - 257'700	21'425.05 - 21'475			21.31	19.70	18.05	16.36	14.62	12.87	
257'701 - 258'300	21'475.05 - 21'525			21.35	19.74	18.09	16.41	14.67	12.93	
258'301 - 258'900	21'525.05 - 21'575			21.38	19.78	18.13	16.46	14.73	12.99	
258'901 - 259'500	21'575.05 - 21'625			21.42	19.82	18.18	16.51	14.79	13.06	
259'501 - 260'100	21'625.05 - 21'675			21.45	19.86	18.23	16.56	14.84	13.12	
260'101 - 260'700	21'675.05 - 21'725			21.49	19.90	18.27	16.61	14.90	13.18	
260'701 - 261'300	21'725.05 - 21'775			21.53	19.94	18.32	16.66	14.96	13.24	
261'301 - 261'900	21'775.05 - 21'825			21.56	19.98	18.36	16.71	15.01	13.30	
261'901 - 262'500	21'825.05 - 21'875			21.59	20.02	18.41	16.76	15.06	13.36	
262'501 - 263'100	21'875.05 - 21'925			21.63	20.06	18.45	16.81	15.12	13.42	
263'101 - 263'700	21'925.05 - 21'975			21.66	20.10	18.50	16.86	15.18	13.48	
263'701 - 264'300	21'975.05 - 22'025			21.70	20.13	18.54	16.91	15.23	13.53	
264'301 - 264'900	22'025.05 - 22'075			21.73	20.17	18.59	16.96	15.29	13.59	
264'901 - 265'500	22'075.05 - 22'125			21.76	20.21	18.63	17.01	15.34	13.65	
265'501 - 266'100	22'125.05 - 22'175			21.80	20.25	18.67	17.05	15.39	13.71	
266'101 - 266'700	22'175.05 - 22'225			21.83	20.29	18.72	17.11	15.45	13.77	
266'701 - 267'300	22'225.05 - 22'275			21.86	20.33	18.76	17.15	15.50	13.82	

TRANCHES BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2023				TAUX BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2023						
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. %	
267'301 - 267'900	22'275.05 - 22'325			21.90	20.36	18.80	17.20	15.55	13.88	
267'901 - 268'500	22'325.05 - 22'375			21.93	20.40	18.84	17.24	15.60	13.93	
268'501 - 269'100	22'375.05 - 22'425			21.96	20.44	18.88	17.29	15.66	13.99	
269'101 - 269'700	22'425.05 - 22'475			21.99	20.47	18.92	17.34	15.71	14.05	
269'701 - 270'300	22'475.05 - 22'525			22.03	20.51	18.96	17.38	15.76	14.10	
270'301 - 270'900	22'525.05 - 22'575			22.06	20.55	19.01	17.43	15.82	14.16	
270'901 - 271'500	22'575.05 - 22'625			22.09	20.58	19.05	17.48	15.87	14.21	
271'501 - 272'100	22'625.05 - 22'675			22.12	20.62	19.09	17.52	15.92	14.27	
272'101 - 272'700	22'675.05 - 22'725			22.16	20.66	19.13	17.57	15.97	14.32	
272'701 - 273'300	22'725.05 - 22'775			22.19	20.69	19.17	17.62	16.02	14.38	
273'301 - 273'900	22'775.05 - 22'825			22.22	20.73	19.21	17.66	16.07	14.43	
273'901 - 274'500	22'825.05 - 22'875			22.25	20.77	19.25	17.71	16.12	14.49	
274'501 - 275'100	22'875.05 - 22'925			22.28	20.80	19.29	17.75	16.17	14.54	
275'101 - 275'700	22'925.05 - 22'975			22.31	20.84	19.33	17.80	16.22	14.59	
275'701 - 276'300	22'975.05 - 23'025			22.35	20.87	19.38	17.84	16.27	14.65	
276'301 - 276'900	23'025.05 - 23'075			22.37	20.91	19.41	17.89	16.32	14.70	
276'901 - 277'500	23'075.05 - 23'125			22.40	20.94	19.45	17.93	16.37	14.75	
277'501 - 278'100	23'125.05 - 23'175			22.44	20.98	19.49	17.98	16.42	14.81	
278'101 - 278'700	23'175.05 - 23'225			22.47	21.01	19.53	18.02	16.47	14.86	
278'701 - 279'300	23'225.05 - 23'275			22.50	21.04	19.57	18.06	16.51	14.92	
279'301 - 279'900	23'275.05 - 23'325			22.53	21.08	19.61	18.11	16.56	14.97	
279'901 - 280'500	23'325.05 - 23'375			22.56	21.11	19.65	18.15	16.61	15.02	
280'501 - 281'100	23'375.05 - 23'425			22.59	21.15	19.68	18.19	16.66	15.08	
281'101 - 281'700	23'425.05 - 23'475			22.62	21.18	19.72	18.23	16.71	15.13	
281'701 - 282'300	23'475.05 - 23'525			22.65	21.22	19.76	18.28	16.75	15.18	
282'301 - 282'900	23'525.05 - 23'575			22.67	21.25	19.80	18.32	16.80	15.23	
282'901 - 283'500	23'575.05 - 23'625			22.70	21.28	19.83	18.36	16.84	15.28	
283'501 - 284'100	23'625.05 - 23'675			22.73	21.32	19.87	18.40	16.89	15.34	
284'101 - 284'700	23'675.05 - 23'725			22.76	21.35	19.91	18.44	16.94	15.39	
284'701 - 285'300	23'725.05 - 23'775			22.79	21.38	19.95	18.48	16.98	15.44	
285'301 - 285'900	23'775.05 - 23'825			22.82	21.42	19.99	18.53	17.03	15.49	
285'901 - 286'500	23'825.05 - 23'875			22.85	21.45	20.02	18.56	17.07	15.54	
286'501 - 287'100	23'875.05 - 23'925			22.88	21.48	20.06	18.60	17.12	15.59	
287'101 - 287'700	23'925.05 - 23'975			22.91	21.51	20.10	18.65	17.17	15.64	
287'701 - 288'300	23'975.05 - 24'025			22.93	21.54	20.13	18.69	17.21	15.69	
288'301 - 288'900	24'025.05 - 24'075			22.96	21.57	20.16	18.73	17.25	15.74	
288'901 - 289'500	24'075.05 - 24'125			22.99	21.61	20.20	18.77	17.30	15.79	
289'501 - 290'100	24'125.05 - 24'175			23.02	21.64	20.24	18.81	17.34	15.84	
290'101 - 290'700	24'175.05 - 24'225			23.04	21.67	20.27	18.85	17.38	15.88	
290'701 - 291'300	24'225.05 - 24'275			23.08	21.70	20.31	18.89	17.43	15.93	
291'301 - 291'900	24'275.05 - 24'325			23.10	21.73	20.34	18.93	17.47	15.98	
291'901 - 292'500	24'325.05 - 24'375			23.13	21.76	20.38	18.96	17.52	16.03	
292'501 - 293'100	24'375.05 - 24'425			23.16	21.80	20.42	19.01	17.56	16.08	
293'101 - 293'700	24'425.05 - 24'475			23.18	21.83	20.45	19.04	17.60	16.12	
293'701 - 294'300	24'475.05 - 24'525			23.21	21.86	20.48	19.08	17.64	16.17	
294'301 - 294'900	24'525.05 - 24'575			23.24	21.89	20.52	19.12	17.69	16.22	
294'901 - 295'500	24'575.05 - 24'625			23.26	21.92	20.55	19.16	17.73	16.27	
295'501 - 296'100	24'625.05 - 24'675			23.29	21.95	20.58	19.19	17.77	16.31	
296'101 - 296'700	24'675.05 - 24'725			23.31	21.98	20.62	19.23	17.81	16.36	
296'701 - 297'300	24'725.05 - 24'775			23.34	22.01	20.65	19.27	17.86	16.41	
297'301 - 297'900	24'775.05 - 24'825			23.37	22.04	20.69	19.31	17.90	16.45	
297'901 - 298'500	24'825.05 - 24'875			23.39	22.07	20.72	19.34	17.94	16.49	
298'501 - 299'100	24'875.05 - 24'925			23.42	22.10	20.75	19.38	17.98	16.54	
299'101 - 299'700	24'925.05 - 24'975			23.45	22.13	20.79	19.42	18.02	16.59	
299'701 - 300'300	24'975.05 - 25'025			23.47	22.16	20.82	19.45	18.06	16.63	
300'301 - 300'900	25'025.05 - 25'075			23.50	22.19	20.85	19.49	18.10	16.68	
300'901 - 301'500	25'075.05 - 25'125			23.53	22.22	20.89	19.53	18.14	16.72	
301'501 - 302'100	25'125.05 - 25'175			23.55	22.24	20.92	19.56	18.18	16.76	
302'101 - 302'700	25'175.05 - 25'225			23.58	22.28	20.95	19.60	18.23	16.81	
302'701 - 303'300	25'225.05 - 25'275			23.61	22.30	20.98	19.64	18.26	16.85	
303'301 - 303'900	25'275.05 - 25'325			23.63	22.33	21.01	19.67	18.30	16.90	
303'901 - 305'100	25'325.05 - 25'425			23.67	22.37	21.06	19.73	18.36	16.96	
305'101 - 306'300	25'425.05 - 25'525			23.73	22.43	21.13	19.80	18.44	17.05	
306'301 - 307'500	25'525.05 - 25'625			23.78	22.49	21.19	19.87	18.52	17.14	
307'501 - 308'700	25'625.05 - 25'725			23.83	22.54	21.25	19.94	18.60	17.22	
308'701 - 309'900	25'725.05 - 25'825			23.88	22.60	21.31	20.01	18.67	17.31	
309'901 - 311'100	25'825.05 - 25'925			23.94	22.65	21.38	20.08	18.75	17.39	
311'101 - 312'300	25'925.05 - 26'025			23.98	22.71	21.44	20.14	18.82	17.47	
312'301 - 313'500	26'025.05 - 26'125			24.04	22.76	21.50	20.21	18.90	17.55	
313'501 - 314'700	26'125.05 - 26'225			24.08	22.81	21.55	20.28	18.97	17.63	
314'701 - 315'900	26'225.05 - 26'325			24.14	22.87	21.62	20.34	19.04	17.71	

TRANCHES BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2023				TAUX BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2023						
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. %	
315'901 - 317'100	26'325.05 - 26'425			24.19	22.92	21.68	20.41	19.12	17.80	
317'101 - 318'300	26'425.05 - 26'525			24.23	22.97	21.73	20.47	19.19	17.87	
318'301 - 319'500	26'525.05 - 26'625			24.28	23.03	21.79	20.54	19.26	17.95	
319'501 - 320'700	26'625.05 - 26'725			24.33	23.08	21.85	20.60	19.33	18.03	
320'701 - 321'900	26'725.05 - 26'825			24.38	23.13	21.90	20.66	19.40	18.11	
321'901 - 323'100	26'825.05 - 26'925			24.43	23.19	21.96	20.73	19.47	18.18	
323'101 - 324'300	26'925.05 - 27'025			24.47	23.24	22.02	20.79	19.54	18.26	
324'301 - 325'500	27'025.05 - 27'125			24.52	23.29	22.07	20.85	19.61	18.33	
325'501 - 326'700	27'125.05 - 27'225			24.57	23.35	22.13	20.91	19.68	18.41	
326'701 - 327'900	27'225.05 - 27'325			24.61	23.40	22.18	20.97	19.74	18.48	
327'901 - 329'100	27'325.05 - 27'425			24.66	23.45	22.24	21.03	19.81	18.55	
329'101 - 330'300	27'425.05 - 27'525			24.70	23.50	22.29	21.10	19.88	18.63	
330'301 - 331'500	27'525.05 - 27'625			24.74	23.55	22.34	21.15	19.94	18.70	
331'501 - 332'700	27'625.05 - 27'725			24.79	23.60	22.40	21.21	20.00	18.77	
332'701 - 333'900	27'725.05 - 27'825			24.84	23.65	22.45	21.27	20.07	18.84	
333'901 - 335'100	27'825.05 - 27'925			24.88	23.70	22.50	21.33	20.13	18.91	
335'101 - 336'300	27'925.05 - 28'025			24.92	23.75	22.56	21.39	20.20	18.98	
336'301 - 337'500	28'025.05 - 28'125			24.97	23.80	22.61	21.44	20.26	19.05	
337'501 - 338'700	28'125.05 - 28'225			25.01	23.84	22.67	21.50	20.32	19.12	
338'701 - 339'900	28'225.05 - 28'325			25.05	23.89	22.72	21.56	20.38	19.19	
339'901 - 341'100	28'325.05 - 28'425			25.09	23.94	22.77	21.61	20.44	19.25	
341'101 - 342'300	28'425.05 - 28'525			25.13	23.99	22.83	21.67	20.50	19.32	
342'301 - 343'500	28'525.05 - 28'625			25.18	24.04	22.88	21.72	20.57	19.39	
343'501 - 344'700	28'625.05 - 28'725			25.21	24.08	22.93	21.77	20.62	19.45	
344'701 - 345'900	28'725.05 - 28'825			25.26	24.13	22.98	21.83	20.68	19.52	
345'901 - 347'100	28'825.05 - 28'925			25.30	24.17	23.03	21.88	20.74	19.58	
347'101 - 348'300	28'925.05 - 29'025			25.34	24.22	23.08	21.93	20.80	19.64	
348'301 - 349'500	29'025.05 - 29'125			25.38	24.26	23.13	21.99	20.86	19.71	
349'501 - 350'700	29'125.05 - 29'225			25.42	24.31	23.18	22.04	20.92	19.77	
350'701 - 351'900	29'225.05 - 29'325			25.46	24.35	23.23	22.09	20.97	19.83	
351'901 - 353'100	29'325.05 - 29'425			25.50	24.40	23.28	22.15	21.03	19.90	
353'101 - 354'300	29'425.05 - 29'525			25.54	24.44	23.33	22.20	21.09	19.96	
354'301 - 355'500	29'525.05 - 29'625			25.57	24.48	23.38	22.26	21.14	20.02	
355'501 - 356'700	29'625.05 - 29'725			25.61	24.53	23.43	22.31	21.20	20.08	
356'701 - 357'900	29'725.05 - 29'825			25.65	24.57	23.47	22.36	21.25	20.14	
357'901 - 359'100	29'825.05 - 29'925			25.69	24.61	23.52	22.41	21.31	20.20	
359'101 - 360'300	29'925.05 - 30'025			25.73	24.66	23.57	22.47	21.36	20.26	
360'301 - 361'500	30'025.05 - 30'125			25.76	24.69	23.61	22.52	21.41	20.32	
361'501 - 362'700	30'125.05 - 30'225			25.80	24.74	23.66	22.57	21.47	20.38	
362'701 - 363'900	30'225.05 - 30'325			25.84	24.78	23.71	22.62	21.52	20.44	
363'901 - 365'100	30'325.05 - 30'425			25.87	24.82	23.75	22.67	21.57	20.49	
365'101 - 366'300	30'425.05 - 30'525			25.91	24.86	23.80	22.72	21.63	20.55	
366'301 - 367'500	30'525.05 - 30'625			25.95	24.90	23.85	22.77	21.68	20.61	
367'501 - 368'700	30'625.05 - 30'725			25.98	24.94	23.89	22.82	21.73	20.66	
368'701 - 369'900	30'725.05 - 30'825			26.02	24.98	23.93	22.87	21.79	20.72	
369'901 - 371'100	30'825.05 - 30'925			26.05	25.02	23.97	22.92	21.84	20.77	
371'101 - 372'300	30'925.05 - 31'025			26.09	25.06	24.02	22.96	21.89	20.83	
372'301 - 373'500	31'025.05 - 31'125			26.12	25.10	24.06	23.01	21.95	20.88	
373'501 - 374'700	31'125.05 - 31'225			26.16	25.14	24.11	23.06	22.00	20.94	
374'701 - 375'900	31'225.05 - 31'325			26.19	25.18	24.15	23.11	22.05	20.99	
375'901 - 377'100	31'325.05 - 31'425			26.23	25.22	24.19	23.16	22.10	21.05	
377'101 - 378'300	31'425.05 - 31'525			26.26	25.25	24.23	23.20	22.15	21.10	
378'301 - 379'500	31'525.05 - 31'625			26.29	25.29	24.28	23.25	22.20	21.15	
379'501 - 380'700	31'625.05 - 31'725			26.33	25.33	24.32	23.30	22.26	21.20	
380'701 - 381'900	31'725.05 - 31'825			26.36	25.36	24.36	23.34	22.30	21.25	
381'901 - 383'100	31'825.05 - 31'925			26.39	25.40	24.40	23.39	22.35	21.31	
383'101 - 384'300	31'925.05 - 32'025			26.42	25.44	24.44	23.43	22.40	21.36	
384'301 - 385'500	32'025.05 - 32'125			26.46	25.47	24.48	23.47	22.45	21.41	
385'501 - 386'700	32'125.05 - 32'225			26.49	25.51	24.52	23.52	22.50	21.47	
386'701 - 387'900	32'225.05 - 32'325			26.52	25.55	24.56	23.56	22.55	21.52	
387'901 - 389'100	32'325.05 - 32'425			26.55	25.58	24.60	23.61	22.60	21.57	
389'101 - 390'300	32'425.05 - 32'525			26.59	25.62	24.64	23.65	22.65	21.62	
390'301 - 391'500	32'525.05 - 32'625			26.62	25.65	24.68	23.69	22.69	21.67	
391'501 - 392'700	32'625.05 - 32'725			26.65	25.69	24.72	23.74	22.74	21.73	
392'701 - 393'900	32'725.05 - 32'825			26.68	25.73	24.76	23.78	22.79	21.78	
393'901 - 395'100	32'825.05 - 32'925			26.71	25.76	24.80	23.82	22.83	21.83	
395'101 - 396'300	32'925.05 - 33'025			26.74	25.79	24.83	23.86	22.88	21.88	
396'301 - 397'500	33'025.05 - 33'125			26.77	25.83	24.87	23.91	22.93	21.93	
397'501 - 398'700	33'125.05 - 33'225			26.80	25.86	24.91	23.95	22.97	21.98	
398'701 - 399'900	33'225.05 - 33'325			26.84	25.90	24.95	23.99	23.02	22.03	
399'901 - 401'100	33'325.05 - 33'425			26.87	25.93	24.98	24.03	23.06	22.07	

TRANCHES BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2023				TAUX BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2023						
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. %	
401'101 - 402'300	33'425.05 - 33'525			26.90	25.96	25.02	24.07	23.10	22.12	
402'301 - 403'500	33'525.05 - 33'625			26.93	26.00	25.06	24.11	23.15	22.17	
403'501 - 404'700	33'625.05 - 33'725			26.96	26.03	25.09	24.15	23.19	22.22	
404'701 - 405'900	33'725.05 - 33'825			27.00	26.06	25.13	24.19	23.24	22.27	
405'901 - 407'100	33'825.05 - 33'925			27.03	26.09	25.17	24.23	23.28	22.32	
407'101 - 408'300	33'925.05 - 34'025			27.06	26.12	25.20	24.27	23.32	22.36	
408'301 - 409'500	34'025.05 - 34'125			27.09	26.16	25.24	24.31	23.37	22.41	
409'501 - 410'700	34'125.05 - 34'225			27.12	26.19	25.27	24.35	23.41	22.46	
410'701 - 411'900	34'225.05 - 34'325			27.15	26.22	25.31	24.38	23.45	22.50	
411'901 - 413'100	34'325.05 - 34'425			27.18	26.25	25.34	24.42	23.49	22.55	
413'101 - 414'300	34'425.05 - 34'525			27.21	26.28	25.38	24.46	23.53	22.59	
414'301 - 415'500	34'525.05 - 34'625			27.24	26.32	25.41	24.50	23.57	22.64	
415'501 - 416'700	34'625.05 - 34'725			27.27	26.35	25.45	24.54	23.62	22.68	
416'701 - 417'900	34'725.05 - 34'825			27.30	26.38	25.48	24.57	23.66	22.73	
417'901 - 419'100	34'825.05 - 34'925			27.33	26.42	25.51	24.61	23.70	22.77	
419'101 - 420'300	34'925.05 - 35'025			27.36	26.45	25.55	24.65	23.74	22.82	
420'301 - 421'500	35'025.05 - 35'125			27.39	26.48	25.58	24.68	23.78	22.86	
421'501 - 422'700	35'125.05 - 35'225			27.42	26.51	25.61	24.72	23.82	22.90	
422'701 - 423'900	35'225.05 - 35'325			27.45	26.55	25.65	24.76	23.86	22.95	
423'901 - 425'100	35'325.05 - 35'425			27.47	26.58	25.68	24.79	23.90	22.99	
425'101 - 426'300	35'425.05 - 35'525			27.50	26.61	25.71	24.83	23.94	23.03	
426'301 - 427'500	35'525.05 - 35'625			27.53	26.64	25.74	24.86	23.97	23.07	
427'501 - 428'700	35'625.05 - 35'725			27.56	26.67	25.78	24.90	24.01	23.11	
428'701 - 429'900	35'725.05 - 35'825			27.59	26.70	25.81	24.94	24.05	23.16	
429'901 - 431'100	35'825.05 - 35'925			27.61	26.73	25.84	24.97	24.09	23.20	
431'101 - 432'300	35'925.05 - 36'025			27.64	26.76	25.88	25.01	24.13	23.24	
432'301 - 433'500	36'025.05 - 36'125			27.67	26.80	25.91	25.04	24.17	23.28	
433'501 - 434'700	36'125.05 - 36'225			27.70	26.82	25.94	25.07	24.20	23.32	
434'701 - 435'900	36'225.05 - 36'325			27.72	26.86	25.98	25.11	24.24	23.36	
435'901 - 437'100	36'325.05 - 36'425			27.75	26.89	26.01	25.14	24.28	23.40	
437'101 - 438'300	36'425.05 - 36'525			27.78	26.91	26.04	25.18	24.31	23.44	
438'301 - 439'500	36'525.05 - 36'625			27.80	26.94	26.08	25.21	24.35	23.48	
439'501 - 440'700	36'625.05 - 36'725			27.83	26.98	26.11	25.24	24.39	23.52	
440'701 - 441'900	36'725.05 - 36'825			27.86	27.00	26.14	25.28	24.42	23.56	
441'901 - 443'100	36'825.05 - 36'925			27.88	27.03	26.17	25.31	24.46	23.60	
443'101 - 444'300	36'925.05 - 37'025			27.91	27.06	26.20	25.34	24.49	23.64	
444'301 - 445'500	37'025.05 - 37'125			27.94	27.09	26.24	25.37	24.53	23.68	
445'501 - 446'700	37'125.05 - 37'225			27.96	27.12	26.27	25.41	24.57	23.72	
446'701 - 447'900	37'225.05 - 37'325			27.99	27.15	26.30	25.44	24.60	23.75	
447'901 - 449'100	37'325.05 - 37'425			28.02	27.18	26.33	25.47	24.64	23.79	
449'101 - 450'300	37'425.05 - 37'525			28.05	27.20	26.36	25.51	24.67	23.83	
450'301 - 451'500	37'525.05 - 37'625			28.07	27.23	26.39	25.54	24.70	23.87	
451'501 - 452'700	37'625.05 - 37'725			28.10	27.26	26.42	25.58	24.74	23.90	
452'701 - 453'900	37'725.05 - 37'825			28.13	27.29	26.45	25.61	24.77	23.94	
453'901 - 455'100	37'825.05 - 37'925			28.15	27.31	26.48	25.64	24.81	23.98	
455'101 - 456'300	37'925.05 - 38'025			28.18	27.34	26.51	25.68	24.84	24.01	
456'301 - 457'500	38'025.05 - 38'125			28.20	27.37	26.54	25.71	24.87	24.05	
457'501 - 458'700	38'125.05 - 38'225			28.23	27.40	26.57	25.74	24.91	24.09	
458'701 - 459'900	38'225.05 - 38'325			28.26	27.42	26.60	25.77	24.94	24.12	
459'901 - 461'100	38'325.05 - 38'425			28.28	27.45	26.63	25.80	24.97	24.16	
461'101 - 462'300	38'425.05 - 38'525			28.31	27.48	26.66	25.84	25.01	24.19	
462'301 - 463'500	38'525.05 - 38'625			28.34	27.50	26.69	25.87	25.04	24.23	
463'501 - 464'700	38'625.05 - 38'725			28.36	27.53	26.72	25.90	25.07	24.26	
464'701 - 465'900	38'725.05 - 38'825			28.39	27.56	26.75	25.93	25.11	24.30	
465'901 - 467'100	38'825.05 - 38'925			28.41	27.59	26.78	25.97	25.14	24.33	
467'101 - 468'300	38'925.05 - 39'025			28.44	27.62	26.80	25.99	25.18	24.37	
468'301 - 469'500	39'025.05 - 39'125			28.46	27.64	26.83	26.03	25.21	24.40	
469'501 - 470'700	39'125.05 - 39'225			28.49	27.67	26.86	26.06	25.24	24.44	
470'701 - 471'900	39'225.05 - 39'325			28.51	27.70	26.89	26.09	25.28	24.47	
471'901 - 473'100	39'325.05 - 39'425			28.54	27.73	26.92	26.12	25.31	24.50	
473'101 - 474'300	39'425.05 - 39'525			28.56	27.75	26.94	26.15	25.34	24.54	
474'301 - 475'500	39'525.05 - 39'625			28.59	27.78	26.97	26.18	25.38	24.57	
475'501 - 476'700	39'625.05 - 39'725			28.61	27.81	27.00	26.21	25.41	24.60	
476'701 - 477'900	39'725.05 - 39'825			28.63	27.83	27.03	26.24	25.44	24.63	
477'901 - 479'100	39'825.05 - 39'925			28.66	27.86	27.05	26.27	25.47	24.67	
479'101 - 480'300	39'925.05 - 40'025			28.68	27.89	27.08	26.30	25.51	24.70	
480'301 - 481'500	40'025.05 - 40'125			28.71	27.91	27.11	26.33	25.54	24.74	
481'501 - 482'700	40'125.05 - 40'225			28.73	27.94	27.14	26.36	25.57	24.77	
482'701 - 483'900	40'225.05 - 40'325			28.76	27.97	27.17	26.39	25.60	24.81	
483'901 - 485'100	40'325.05 - 40'425			28.78	27.99	27.20	26.41	25.63	24.84	
485'101 - 486'300	40'425.05 - 40'525			28.80	28.02	27.23	26.44	25.66	24.87	

TRANCHES BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2023				TAUX BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2023						
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. %	
486'301 - 487'500	40'525.05 - 40'625			28.82	28.04	27.25	26.47	25.69	24.91	
487'501 - 488'700	40'625.05 - 40'725			28.85	28.07	27.28	26.50	25.72	24.94	
488'701 - 489'900	40'725.05 - 40'825			28.87	28.09	27.31	26.53	25.76	24.97	
489'901 - 491'100	40'825.05 - 40'925			28.89	28.12	27.34	26.55	25.78	25.01	
491'101 - 492'300	40'925.05 - 41'025			28.92	28.14	27.37	26.58	25.82	25.04	
492'301 - 493'500	41'025.05 - 41'125			28.94	28.17	27.39	26.61	25.85	25.07	
493'501 - 494'700	41'125.05 - 41'225			28.96	28.19	27.42	26.64	25.88	25.10	
494'701 - 495'900	41'225.05 - 41'325			28.98	28.22	27.45	26.67	25.91	25.14	
495'901 - 497'100	41'325.05 - 41'425			29.01	28.24	27.48	26.70	25.94	25.17	
497'101 - 498'300	41'425.05 - 41'525			29.03	28.27	27.50	26.73	25.96	25.20	
498'301 - 499'500	41'525.05 - 41'625			29.05	28.29	27.53	26.76	26.00	25.23	
499'501 - 500'700	41'625.05 - 41'725			29.07	28.32	27.55	26.78	26.02	25.26	
500'701 - 501'900	41'725.05 - 41'825			29.09	28.34	27.58	26.81	26.05	25.30	
501'901 - 503'100	41'825.05 - 41'925			29.12	28.37	27.61	26.84	26.08	25.33	
503'101 - 504'300	41'925.05 - 42'025			29.14	28.39	27.63	26.87	26.11	25.36	
504'301 - 505'500	42'025.05 - 42'125			29.16	28.41	27.66	26.90	26.14	25.39	
505'501 - 506'700	42'125.05 - 42'225			29.18	28.44	27.69	26.93	26.17	25.42	
506'701 - 507'900	42'225.05 - 42'325			29.20	28.46	27.71	26.95	26.20	25.45	
507'901 - 509'100	42'325.05 - 42'425			29.22	28.48	27.74	26.98	26.22	25.48	
509'101 - 510'300	42'425.05 - 42'525			29.25	28.51	27.76	27.01	26.25	25.51	
510'301 - 511'500	42'525.05 - 42'625			29.26	28.53	27.79	27.04	26.28	25.54	
511'501 - 512'700	42'625.05 - 42'725			29.29	28.55	27.81	27.07	26.31	25.57	
512'701 - 513'900	42'725.05 - 42'825			29.31	28.58	27.84	27.09	26.34	25.60	
513'901 - 515'100	42'825.05 - 42'925			29.33	28.60	27.86	27.12	26.37	25.63	
515'101 - 516'300	42'925.05 - 43'025			29.35	28.62	27.89	27.15	26.40	25.66	
516'301 - 517'500	43'025.05 - 43'125			29.37	28.64	27.91	27.17	26.43	25.69	
517'501 - 518'700	43'125.05 - 43'225			29.39	28.67	27.94	27.20	26.46	25.72	
518'701 - 519'900	43'225.05 - 43'325			29.41	28.69	27.96	27.23	26.49	25.75	
519'901 - 521'100	43'325.05 - 43'425			29.43	28.71	27.98	27.25	26.51	25.78	
521'101 - 522'300	43'425.05 - 43'525			29.45	28.73	28.01	27.28	26.54	25.81	
522'301 - 523'500	43'525.05 - 43'625			29.47	28.76	28.03	27.31	26.57	25.84	
523'501 - 524'700	43'625.05 - 43'725			29.49	28.78	28.06	27.33	26.60	25.86	
524'701 - 525'900	43'725.05 - 43'825			29.51	28.80	28.08	27.36	26.63	25.89	
525'901 - 527'100	43'825.05 - 43'925			29.53	28.82	28.11	27.38	26.66	25.92	
527'101 - 528'300	43'925.05 - 44'025			29.55	28.84	28.13	27.41	26.68	25.95	
528'301 - 529'500	44'025.05 - 44'125			29.57	28.86	28.15	27.44	26.71	25.98	
529'501 - 530'700	44'125.05 - 44'225			29.59	28.88	28.17	27.46	26.74	26.01	
530'701 - 531'900	44'225.05 - 44'325			29.61	28.91	28.20	27.49	26.77	26.04	
531'901 - 533'100	44'325.05 - 44'425			29.63	28.93	28.22	27.51	26.79	26.07	
533'101 - 534'300	44'425.05 - 44'525			29.64	28.95	28.24	27.54	26.82	26.10	
534'301 - 535'500	44'525.05 - 44'625			29.67	28.97	28.27	27.56	26.85	26.13	
535'501 - 536'700	44'625.05 - 44'725			29.68	28.99	28.29	27.59	26.88	26.16	
536'701 - 537'900	44'725.05 - 44'825			29.70	29.01	28.31	27.61	26.90	26.18	
537'901 - 539'100	44'825.05 - 44'925			29.72	29.03	28.34	27.64	26.93	26.21	
539'101 - 540'300	44'925.05 - 45'025			29.74	29.05	28.36	27.66	26.96	26.24	
540'301 - 541'500	45'025.05 - 45'125			29.76	29.07	28.38	27.68	26.98	26.27	
541'501 - 542'700	45'125.05 - 45'225			29.78	29.09	28.40	27.71	27.01	26.30	
542'701 - 543'900	45'225.05 - 45'325			29.80	29.11	28.43	27.73	27.03	26.32	
543'901 - 545'100	45'325.05 - 45'425			29.81	29.13	28.45	27.76	27.06	26.35	
545'101 - 546'300	45'425.05 - 45'525			29.83	29.16	28.47	27.78	27.09	26.38	
546'301 - 547'500	45'525.05 - 45'625			29.85	29.17	28.49	27.80	27.11	26.41	
547'501 - 548'700	45'625.05 - 45'725			29.87	29.19	28.51	27.83	27.14	26.44	
548'701 - 549'900	45'725.05 - 45'825			29.89	29.22	28.54	27.85	27.16	26.47	
549'901 - 551'100	45'825.05 - 45'925			29.90	29.23	28.56	27.87	27.19	26.49	
551'101 - 552'300	45'925.05 - 46'025			29.92	29.25	28.58	27.90	27.21	26.52	
552'301 - 553'500	46'025.05 - 46'125			29.94	29.27	28.60	27.92	27.24	26.55	
553'501 - 554'700	46'125.05 - 46'225			29.96	29.29	28.62	27.94	27.26	26.57	
554'701 - 555'900	46'225.05 - 46'325			29.98	29.31	28.64	27.97	27.29	26.60	
555'901 - 557'100	46'325.05 - 46'425			30.00	29.33	28.67	27.99	27.31	26.63	
557'101 - 558'300	46'425.05 - 46'525			30.01	29.35	28.68	28.01	27.34	26.65	
558'301 - 559'500	46'525.05 - 46'625			30.03	29.37	28.71	28.04	27.36	26.68	
559'501 - 560'700	46'625.05 - 46'725			30.05	29.39	28.73	28.06	27.39	26.71	
560'701 - 561'900	46'725.05 - 46'825			30.06	29.41	28.75	28.08	27.41	26.73	
561'901 - 563'100	46'825.05 - 46'925			30.08	29.43	28.77	28.11	27.44	26.76	
563'101 - 564'300	46'925.05 - 47'025			30.10	29.45	28.79	28.13	27.46	26.78	
564'301 - 565'500	47'025.05 - 47'125			30.12	29.46	28.81	28.15	27.48	26.81	
565'501 - 566'700	47'125.05 - 47'225			30.13	29.48	28.83	28.17	27.51	26.84	
566'701 - 567'900	47'225.05 - 47'325			30.15	29.50	28.85	28.19	27.53	26.86	
567'901 - 569'100	47'325.05 - 47'425			30.17	29.52	28.87	28.22	27.55	26.89	
569'101 - 570'300	47'425.05 - 47'525			30.18	29.54	28.89	28.24	27.58	26.91	
570'301 - 571'500	47'525.05 - 47'625			30.20	29.56	28.91	28.26	27.60	26.94	

TRANCHES BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2023				TAUX BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2023						
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. %	
571'501 - 572'700	47'625.05 - 47'725			30.22	29.58	28.93	28.28	27.62	26.96	
572'701 - 573'900	47'725.05 - 47'825			30.23	29.59	28.95	28.30	27.65	26.99	
573'901 - 575'100	47'825.05 - 47'925			30.25	29.61	28.97	28.32	27.67	27.01	
575'101 - 576'300	47'925.05 - 48'025			30.27	29.63	28.99	28.35	27.69	27.04	
576'301 - 577'500	48'025.05 - 48'125			30.28	29.65	29.01	28.36	27.72	27.06	
577'501 - 578'700	48'125.05 - 48'225			30.30	29.67	29.03	28.39	27.74	27.09	
578'701 - 579'900	48'225.05 - 48'325			30.31	29.68	29.05	28.41	27.76	27.11	
579'901 - 581'100	48'325.05 - 48'425			30.33	29.70	29.07	28.43	27.78	27.13	
581'101 - 582'300	48'425.05 - 48'525			30.35	29.72	29.09	28.45	27.81	27.16	
582'301 - 583'500	48'525.05 - 48'625			30.36	29.74	29.11	28.47	27.83	27.19	
583'501 - 584'700	48'625.05 - 48'725			30.38	29.75	29.12	28.49	27.85	27.21	
584'701 - 585'900	48'725.05 - 48'825			30.39	29.77	29.14	28.51	27.88	27.23	
585'901 - 587'100	48'825.05 - 48'925			30.41	29.79	29.16	28.53	27.90	27.25	
587'101 - 588'300	48'925.05 - 49'025			30.43	29.81	29.18	28.55	27.92	27.28	
588'301 - 589'500	49'025.05 - 49'125			30.44	29.82	29.20	28.57	27.94	27.30	
589'501 - 590'700	49'125.05 - 49'225			30.46	29.84	29.22	28.59	27.96	27.33	
590'701 - 591'900	49'225.05 - 49'325			30.47	29.86	29.24	28.61	27.98	27.35	
591'901 - 593'100	49'325.05 - 49'425			30.49	29.87	29.26	28.63	28.01	27.37	
593'101 - 594'300	49'425.05 - 49'525			30.50	29.89	29.27	28.65	28.03	27.40	
594'301 - 595'500	49'525.05 - 49'625			30.52	29.91	29.29	28.67	28.05	27.42	
595'501 - 596'700	49'625.05 - 49'725			30.53	29.93	29.31	28.69	28.07	27.44	
596'701 - 597'900	49'725.05 - 49'825			30.55	29.94	29.33	28.71	28.09	27.46	
597'901 - 599'100	49'825.05 - 49'925			30.56	29.96	29.35	28.73	28.11	27.49	
599'101 - 600'300	49'925.05 - 50'025			30.58	29.98	29.37	28.75	28.14	27.51	
600'301 - 601'500	50'025.05 - 50'125			30.59	29.99	29.38	28.77	28.15	27.53	
601'501 - 602'700	50'125.05 - 50'225			30.61	30.01	29.40	28.79	28.18	27.56	
602'701 - 603'900	50'225.05 - 50'325			30.62	30.02	29.42	28.81	28.20	27.58	
603'901 - 605'100	50'325.05 - 50'425			30.64	30.04	29.44	28.83	28.22	27.60	
605'101 - 606'300	50'425.05 - 50'525			30.65	30.06	29.46	28.85	28.24	27.62	
606'301 - 607'500	50'525.05 - 50'625			30.67	30.07	29.47	28.87	28.26	27.64	
607'501 - 608'700	50'625.05 - 50'725			30.68	30.09	29.49	28.89	28.28	27.67	
608'701 - 609'900	50'725.05 - 50'825			30.70	30.10	29.51	28.91	28.30	27.69	
609'901 - 611'100	50'825.05 - 50'925			30.71	30.12	29.52	28.92	28.32	27.71	
611'101 - 612'300	50'925.05 - 51'025			30.73	30.14	29.54	28.94	28.34	27.73	
612'301 - 613'500	51'025.05 - 51'125			30.74	30.15	29.56	28.96	28.36	27.75	
613'501 - 614'700	51'125.05 - 51'225			30.75	30.17	29.58	28.98	28.38	27.77	
614'701 - 615'900	51'225.05 - 51'325			30.77	30.18	29.59	29.00	28.40	27.80	
615'901 - 617'100	51'325.05 - 51'425			30.78	30.20	29.61	29.02	28.42	27.82	
617'101 - 618'300	51'425.05 - 51'525			30.80	30.21	29.63	29.04	28.44	27.84	
618'301 - 619'500	51'525.05 - 51'625			30.81	30.23	29.64	29.05	28.46	27.86	
619'501 - 620'700	51'625.05 - 51'725			30.83	30.24	29.66	29.07	28.48	27.88	
620'701 - 621'900	51'725.05 - 51'825			30.84	30.26	29.68	29.09	28.50	27.90	
621'901 - 623'100	51'825.05 - 51'925			30.85	30.28	29.69	29.11	28.52	27.92	
623'101 - 624'300	51'925.05 - 52'025			30.87	30.29	29.71	29.13	28.54	27.94	
624'301 - 625'500	52'025.05 - 52'125			30.88	30.31	29.73	29.14	28.56	27.97	
625'501 - 626'700	52'125.05 - 52'225			30.90	30.32	29.74	29.16	28.58	27.99	
626'701 - 627'900	52'225.05 - 52'325			30.91	30.34	29.76	29.18	28.59	28.01	
627'901 - 629'100	52'325.05 - 52'425			30.92	30.35	29.78	29.20	28.61	28.03	
629'101 - 630'300	52'425.05 - 52'525			30.94	30.37	29.79	29.22	28.63	28.05	
630'301 - 631'500	52'525.05 - 52'625			30.95	30.38	29.81	29.23	28.65	28.07	
631'501 - 632'700	52'625.05 - 52'725			30.97	30.40	29.83	29.25	28.67	28.09	
632'701 - 633'900	52'725.05 - 52'825			30.98	30.41	29.84	29.27	28.69	28.11	
633'901 - 635'100	52'825.05 - 52'925			31.00	30.43	29.86	29.28	28.71	28.13	
635'101 - 636'300	52'925.05 - 53'025			31.01	30.44	29.87	29.30	28.73	28.15	
636'301 - 637'500	53'025.05 - 53'125			31.03	30.45	29.89	29.32	28.74	28.17	
637'501 - 638'700	53'125.05 - 53'225			31.04	30.47	29.90	29.34	28.76	28.19	
638'701 - 639'900	53'225.05 - 53'325			31.06	30.48	29.92	29.35	28.78	28.21	
639'901 - 641'100	53'325.05 - 53'425			31.07	30.50	29.94	29.37	28.80	28.23	
641'101 - 642'300	53'425.05 - 53'525			31.09	30.51	29.95	29.39	28.82	28.25	
642'301 - 643'500	53'525.05 - 53'625			31.10	30.53	29.97	29.40	28.84	28.27	
643'501 - 644'700	53'625.05 - 53'725			31.12	30.54	29.98	29.42	28.85	28.28	
644'701 - 645'900	53'725.05 - 53'825			31.13	30.56	30.00	29.44	28.87	28.31	
645'901 - 647'100	53'825.05 - 53'925			31.14	30.57	30.01	29.45	28.89	28.32	
647'101 - 648'300	53'925.05 - 54'025			31.16	30.59	30.03	29.47	28.91	28.34	
648'301 - 650'700	54'025.05 - 54'225			31.18	30.61	30.05	29.50	28.94	28.37	
650'701 - 653'100	54'225.05 - 54'425			31.21	30.64	30.08	29.53	28.97	28.41	
653'101 - 655'500	54'425.05 - 54'625			31.24	30.67	30.11	29.56	29.01	28.45	
655'501 - 657'900	54'625.05 - 54'825			31.26	30.70	30.14	29.59	29.04	28.48	
657'901 - 660'300	54'825.05 - 55'025			31.29	30.73	30.17	29.62	29.07	28.52	
660'301 - 662'700	55'025.05 - 55'225			31.32	30.76	30.20	29.66	29.11	28.56	
662'701 - 665'100	55'225.05 - 55'425			31.35	30.79	30.24	29.69	29.14	28.60	

TRANCHES BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2023				TAUX BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2023						
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. %	
665'101 - 667'500	55'425.05 - 55'625			31.37	30.82	30.27	29.72	29.18	28.63	
667'501 - 669'900	55'625.05 - 55'825			31.40	30.85	30.30	29.75	29.21	28.67	
669'901 - 672'300	55'825.05 - 56'025			31.43	30.88	30.33	29.78	29.24	28.70	
672'301 - 674'700	56'025.05 - 56'225			31.46	30.91	30.36	29.81	29.28	28.74	
674'701 - 677'100	56'225.05 - 56'425			31.49	30.94	30.39	29.84	29.31	28.77	
677'101 - 679'500	56'425.05 - 56'625			31.52	30.96	30.42	29.87	29.34	28.81	
679'501 - 681'900	56'625.05 - 56'825			31.55	30.99	30.45	29.91	29.37	28.84	
681'901 - 684'300	56'825.05 - 57'025			31.58	31.02	30.48	29.94	29.41	28.88	
684'301 - 686'700	57'025.05 - 57'225			31.60	31.05	30.51	29.97	29.44	28.91	
686'701 - 689'100	57'225.05 - 57'425			31.63	31.08	30.54	30.00	29.47	28.94	
689'101 - 691'500	57'425.05 - 57'625			31.66	31.11	30.57	30.04	29.50	28.98	
691'501 - 693'900	57'625.05 - 57'825			31.69	31.14	30.60	30.07	29.53	29.01	
693'901 - 696'300	57'825.05 - 58'025			31.71	31.17	30.63	30.10	29.56	29.04	
696'301 - 698'700	58'025.05 - 58'225			31.74	31.20	30.66	30.13	29.60	29.08	
698'701 - 701'100	58'225.05 - 58'425			31.77	31.23	30.69	30.16	29.63	29.11	
701'101 - 703'500	58'425.05 - 58'625			31.80	31.26	30.72	30.19	29.66	29.14	
703'501 - 705'900	58'625.05 - 58'825			31.82	31.29	30.75	30.22	29.70	29.17	
705'901 - 708'300	58'825.05 - 59'025			31.85	31.32	30.78	30.25	29.73	29.20	
708'301 - 710'700	59'025.05 - 59'225			31.87	31.34	30.81	30.28	29.76	29.24	
710'701 - 713'100	59'225.05 - 59'425			31.90	31.37	30.84	30.31	29.79	29.27	
713'101 - 715'500	59'425.05 - 59'625			31.93	31.40	30.87	30.34	29.83	29.30	
715'501 - 717'900	59'625.05 - 59'825			31.95	31.43	30.90	30.37	29.86	29.34	
717'901 - 720'300	59'825.05 - 60'025			31.98	31.46	30.93	30.40	29.89	29.37	
720'301 - 722'700	60'025.05 - 60'225			32.00	31.48	30.96	30.43	29.92	29.40	
722'701 - 725'100	60'225.05 - 60'425			32.03	31.51	30.99	30.47	29.95	29.44	
725'101 - 727'500	60'425.05 - 60'625			32.05	31.54	31.02	30.50	29.98	29.47	
727'501 - 729'900	60'625.05 - 60'825			32.08	31.56	31.05	30.53	30.01	29.50	
729'901 - 732'300	60'825.05 - 61'025			32.10	31.59	31.08	30.56	30.04	29.54	
732'301 - 734'700	61'025.05 - 61'225			32.13	31.62	31.11	30.59	30.07	29.57	
734'701 - 737'100	61'225.05 - 61'425			32.15	31.64	31.13	30.62	30.10	29.60	
737'101 - 739'500	61'425.05 - 61'625			32.17	31.67	31.16	30.65	30.14	29.63	
739'501 - 741'900	61'625.05 - 61'825			32.20	31.70	31.19	30.68	30.17	29.66	
741'901 - 744'300	61'825.05 - 62'025			32.22	31.72	31.22	30.71	30.20	29.69	
744'301 - 746'700	62'025.05 - 62'225			32.25	31.75	31.24	30.74	30.23	29.72	
746'701 - 749'100	62'225.05 - 62'425			32.27	31.77	31.27	30.77	30.26	29.75	
749'101 - 751'500	62'425.05 - 62'625			32.29	31.80	31.30	30.80	30.29	29.79	
751'501 - 753'900	62'625.05 - 62'825			32.32	31.82	31.33	30.83	30.32	29.82	
753'901 - 756'300	62'825.05 - 63'025			32.34	31.85	31.35	30.86	30.35	29.85	
756'301 - 758'700	63'025.05 - 63'225			32.36	31.87	31.38	30.89	30.39	29.88	
758'701 - 761'100	63'225.05 - 63'425			32.39	31.90	31.41	30.91	30.42	29.92	
761'101 - 763'500	63'425.05 - 63'625			32.41	31.92	31.43	30.94	30.45	29.95	
763'501 - 765'900	63'625.05 - 63'825			32.43	31.95	31.46	30.97	30.48	29.98	
765'901 - 768'300	63'825.05 - 64'025			32.45	31.97	31.49	31.00	30.51	30.01	
768'301 - 770'700	64'025.05 - 64'225			32.48	31.99	31.51	31.02	30.54	30.04	
770'701 - 773'100	64'225.05 - 64'425			32.50	32.02	31.54	31.05	30.56	30.07	
773'101 - 775'500	64'425.05 - 64'625			32.52	32.04	31.56	31.08	30.59	30.11	
775'501 - 777'900	64'625.05 - 64'825			32.54	32.07	31.59	31.11	30.62	30.14	
777'901 - 780'300	64'825.05 - 65'025			32.56	32.09	31.61	31.13	30.65	30.17	
780'301 - 782'700	65'025.05 - 65'225			32.58	32.11	31.64	31.16	30.68	30.20	
782'701 - 785'100	65'225.05 - 65'425			32.61	32.14	31.66	31.19	30.71	30.23	
785'101 - 787'500	65'425.05 - 65'625			32.63	32.16	31.69	31.21	30.74	30.26	
787'501 - 789'900	65'625.05 - 65'825			32.65	32.18	31.71	31.24	30.76	30.29	
789'901 - 792'300	65'825.05 - 66'025			32.67	32.20	31.73	31.26	30.79	30.32	
792'301 - 794'700	66'025.05 - 66'225			32.69	32.23	31.76	31.29	30.82	30.35	
794'701 - 797'100	66'225.05 - 66'425			32.71	32.25	31.78	31.32	30.85	30.37	
797'101 - 799'500	66'425.05 - 66'625			32.73	32.27	31.81	31.34	30.87	30.40	
799'501 - 801'900	66'625.05 - 66'825			32.75	32.29	31.83	31.37	30.90	30.43	
801'901 - 804'300	66'825.05 - 67'025			32.77	32.31	31.85	31.39	30.93	30.46	
804'301 - 806'700	67'025.05 - 67'225			32.79	32.34	31.88	31.42	30.95	30.49	
806'701 - 809'100	67'225.05 - 67'425			32.81	32.36	31.90	31.44	30.98	30.52	
809'101 - 811'500	67'425.05 - 67'625			32.83	32.38	31.92	31.47	31.01	30.55	
811'501 - 813'900	67'625.05 - 67'825			32.85	32.40	31.95	31.49	31.03	30.57	
813'901 - 816'300	67'825.05 - 68'025			32.87	32.42	31.97	31.52	31.06	30.60	
816'301 - 818'700	68'025.05 - 68'225			32.89	32.44	31.99	31.54	31.09	30.63	
818'701 - 821'100	68'225.05 - 68'425			32.91	32.46	32.02	31.57	31.11	30.66	
821'101 - 823'500	68'425.05 - 68'625			32.93	32.48	32.04	31.59	31.14	30.68	
823'501 - 825'900	68'625.05 - 68'825			32.95	32.50	32.06	31.61	31.16	30.71	
825'901 - 828'300	68'825.05 - 69'025			32.97	32.53	32.08	31.64	31.19	30.74	
828'301 - 830'700	69'025.05 - 69'225			32.99	32.55	32.10	31.66	31.21	30.76	
830'701 - 833'100	69'225.05 - 69'425			33.01	32.57	32.13	31.68	31.24	30.79	
833'101 - 835'500	69'425.05 - 69'625			33.02	32.59	32.15	31.71	31.26	30.82	

TRANCHES BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2023				TAUX BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2023						
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. %	
835'501 - 837'900	69'625.05 - 69'825			33.04	32.61	32.17	31.73	31.29	30.84	
837'901 - 840'300	69'825.05 - 70'025			33.06	32.63	32.19	31.75	31.31	30.87	
840'301 - 842'700	70'025.05 - 70'225			33.08	32.65	32.21	31.78	31.34	30.90	
842'701 - 845'100	70'225.05 - 70'425			33.10	32.67	32.23	31.80	31.36	30.92	
845'101 - 847'500	70'425.05 - 70'625			33.12	32.69	32.26	31.82	31.39	30.95	
847'501 - 849'900	70'625.05 - 70'825			33.13	32.71	32.28	31.84	31.41	30.97	
849'901 - 852'300	70'825.05 - 71'025			33.15	32.73	32.30	31.87	31.43	31.00	
852'301 - 854'700	71'025.05 - 71'225			33.17	32.75	32.32	31.89	31.46	31.02	
854'701 - 857'100	71'225.05 - 71'425			33.19	32.76	32.34	31.91	31.48	31.05	
857'101 - 859'500	71'425.05 - 71'625			33.21	32.78	32.36	31.93	31.50	31.07	
859'501 - 861'900	71'625.05 - 71'825			33.22	32.80	32.38	31.95	31.53	31.10	
861'901 - 864'300	71'825.05 - 72'025			33.24	32.82	32.40	31.98	31.55	31.12	
864'301 - 866'700	72'025.05 - 72'225			33.26	32.84	32.42	32.00	31.57	31.15	
866'701 - 869'100	72'225.05 - 72'425			33.28	32.86	32.44	32.02	31.60	31.17	
869'101 - 871'500	72'425.05 - 72'625			33.29	32.88	32.46	32.04	31.62	31.20	
871'501 - 873'900	72'625.05 - 72'825			33.31	32.90	32.48	32.06	31.64	31.22	
873'901 - 876'300	72'825.05 - 73'025			33.33	32.91	32.50	32.08	31.66	31.24	
876'301 - 878'700	73'025.05 - 73'225			33.34	32.93	32.52	32.10	31.68	31.27	
878'701 - 881'100	73'225.05 - 73'425			33.36	32.95	32.54	32.12	31.71	31.29	
881'101 - 883'500	73'425.05 - 73'625			33.38	32.97	32.56	32.14	31.73	31.31	
883'501 - 885'900	73'625.05 - 73'825			33.39	32.99	32.58	32.16	31.75	31.34	
885'901 - 888'300	73'825.05 - 74'025			33.41	33.01	32.60	32.19	31.77	31.36	
888'301 - 890'700	74'025.05 - 74'225			33.43	33.02	32.62	32.21	31.80	31.38	
890'701 - 893'100	74'225.05 - 74'425			33.44	33.04	32.63	32.23	31.82	31.41	
893'101 - 895'500	74'425.05 - 74'625			33.46	33.06	32.65	32.25	31.84	31.43	
895'501 - 897'900	74'625.05 - 74'825			33.48	33.08	32.67	32.27	31.86	31.45	
897'901 - 900'300	74'825.05 - 75'025			33.49	33.09	32.69	32.29	31.88	31.47	
900'301 - 902'700	75'025.05 - 75'225			33.51	33.11	32.71	32.31	31.90	31.50	
902'701 - 905'100	75'225.05 - 75'425			33.53	33.13	32.73	32.33	31.92	31.52	
905'101 - 907'500	75'425.05 - 75'625			33.54	33.14	32.75	32.35	31.94	31.54	
907'501 - 909'900	75'625.05 - 75'825			33.56	33.16	32.76	32.36	31.96	31.56	
909'901 - 912'300	75'825.05 - 76'025			33.57	33.18	32.78	32.38	31.98	31.58	
912'301 - 914'700	76'025.05 - 76'225			33.59	33.19	32.80	32.40	32.01	31.61	
914'701 - 917'100	76'225.05 - 76'425			33.60	33.21	32.82	32.42	32.03	31.63	
917'101 - 919'500	76'425.05 - 76'625			33.62	33.23	32.84	32.44	32.05	31.65	
919'501 - 921'900	76'625.05 - 76'825			33.63	33.24	32.85	32.46	32.07	31.67	
921'901 - 924'300	76'825.05 - 77'025			33.65	33.26	32.87	32.48	32.09	31.69	
924'301 - 926'700	77'025.05 - 77'225			33.66	33.28	32.89	32.50	32.11	31.71	
926'701 - 929'100	77'225.05 - 77'425			33.68	33.29	32.91	32.52	32.13	31.73	
929'101 - 931'500	77'425.05 - 77'625			33.70	33.31	32.92	32.54	32.15	31.76	
931'501 - 933'900	77'625.05 - 77'825			33.71	33.33	32.94	32.55	32.17	31.78	
933'901 - 936'300	77'825.05 - 78'025			33.73	33.34	32.96	32.57	32.18	31.80	
936'301 - 938'700	78'025.05 - 78'225			33.75	33.36	32.97	32.59	32.20	31.82	
938'701 - 941'100	78'225.05 - 78'425			33.76	33.37	32.99	32.61	32.22	31.84	
941'101 - 943'500	78'425.05 - 78'625			33.78	33.39	33.01	32.63	32.24	31.86	
943'501 - 945'900	78'625.05 - 78'825			33.80	33.40	33.03	32.64	32.26	31.88	
945'901 - 948'300	78'825.05 - 79'025			33.81	33.42	33.04	32.66	32.28	31.90	
948'301 - 950'700	79'025.05 - 79'225			33.83	33.44	33.06	32.68	32.30	31.92	
950'701 - 953'100	79'225.05 - 79'425			33.85	33.46	33.08	32.70	32.32	31.94	
953'101 - 955'500	79'425.05 - 79'625			33.87	33.49	33.10	32.73	32.35	31.97	
955'501 - 957'900	79'625.05 - 79'825			33.90	33.51	33.13	32.75	32.38	32.00	
957'901 - 960'300	79'825.05 - 80'025			33.92	33.54	33.15	32.78	32.40	32.02	
960'301 - 962'700	80'025.05 - 80'225			33.94	33.56	33.17	32.80	32.43	32.05	
962'701 - 965'100	80'225.05 - 80'425			33.97	33.58	33.20	32.83	32.45	32.08	
965'101 - 967'500	80'425.05 - 80'625			33.99	33.61	33.22	32.85	32.48	32.10	
967'501 - 969'900	80'625.05 - 80'825			34.01	33.63	33.25	32.87	32.50	32.13	
969'901 - 972'300	80'825.05 - 81'025			34.04	33.66	33.28	32.90	32.53	32.16	
972'301 - 974'700	81'025.05 - 81'225			34.06	33.68	33.30	32.92	32.55	32.18	
974'701 - 977'100	81'225.05 - 81'425			34.08	33.70	33.32	32.94	32.58	32.21	
977'101 - 979'500	81'425.05 - 81'625			34.10	33.73	33.35	32.97	32.60	32.23	
979'501 - 981'900	81'625.05 - 81'825			34.12	33.75	33.37	33.00	32.63	32.26	
981'901 - 984'300	81'825.05 - 82'025			34.15	33.77	33.40	33.02	32.65	32.28	
984'301 - 986'700	82'025.05 - 82'225			34.17	33.80	33.42	33.05	32.67	32.31	
986'701 - 989'100	82'225.05 - 82'425			34.19	33.82	33.45	33.07	32.70	32.33	
989'101 - 991'500	82'425.05 - 82'625			34.21	33.84	33.47	33.10	32.72	32.36	
991'501 - 993'900	82'625.05 - 82'825			34.23	33.86	33.49	33.12	32.75	32.38	
993'901 - 996'300	82'825.05 - 83'025			34.26	33.89	33.52	33.15	32.77	32.41	
996'301 - 998'700	83'025.05 - 83'225			34.28	33.91	33.54	33.17	32.80	32.43	
998'701 - 1'001'100	83'225.05 - 83'425			34.30	33.93	33.56	33.19	32.82	32.46	
1'001'101 - 1'003'500	83'425.05 - 83'625			34.32	33.95	33.59	33.22	32.85	32.48	
1'003'501 - 1'005'900	83'625.05 - 83'825			34.34	33.98	33.61	33.24	32.87	32.51	

TRANCHES BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2023			TAUX BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2023						
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. %	
1'005'901 - 1'008'300	83'825.05 - 84'025		34.36	34.00	33.63	33.27	32.90	32.53	
1'008'301 - 1'010'700	84'025.05 - 84'225		34.38	34.02	33.66	33.29	32.92	32.56	
1'010'701 - 1'013'100	84'225.05 - 84'425		34.40	34.04	33.68	33.31	32.95	32.58	
1'013'101 - 1'015'500	84'425.05 - 84'625		34.42	34.06	33.70	33.34	32.97	32.61	
1'015'501 - 1'017'900	84'625.05 - 84'825		34.44	34.09	33.72	33.36	33.00	32.63	
1'017'901 - 1'020'300	84'825.05 - 85'025		34.46	34.11	33.75	33.39	33.02	32.66	
1'020'301 - 1'022'700	85'025.05 - 85'225		34.49	34.13	33.77	33.41	33.05	32.68	
1'022'701 - 1'025'100	85'225.05 - 85'425		34.51	34.15	33.79	33.43	33.07	32.71	
1'025'101 - 1'027'500	85'425.05 - 85'625		34.53	34.17	33.81	33.45	33.10	32.73	
1'027'501 - 1'029'900	85'625.05 - 85'825		34.55	34.19	33.84	33.48	33.12	32.76	
1'029'901 - 1'032'300	85'825.05 - 86'025		34.57	34.21	33.86	33.50	33.14	32.78	
1'032'301 - 1'034'700	86'025.05 - 86'225		34.59	34.23	33.88	33.52	33.17	32.81	
1'034'701 - 1'037'100	86'225.05 - 86'425		34.61	34.25	33.90	33.55	33.19	32.83	
1'037'101 - 1'039'500	86'425.05 - 86'625		34.63	34.27	33.92	33.57	33.21	32.86	
1'039'501 - 1'041'900	86'625.05 - 86'825		34.65	34.30	33.94	33.59	33.24	32.88	
1'041'901 - 1'044'300	86'825.05 - 87'025		34.66	34.31	33.96	33.61	33.26	32.91	
1'044'301 - 1'046'700	87'025.05 - 87'225		34.68	34.34	33.99	33.64	33.28	32.93	
1'046'701 - 1'049'100	87'225.05 - 87'425		34.70	34.36	34.01	33.66	33.31	32.96	
1'049'101 - 1'051'500	87'425.05 - 87'625		34.72	34.38	34.03	33.68	33.33	32.98	
1'051'501 - 1'053'900	87'625.05 - 87'825		34.74	34.40	34.05	33.70	33.35	33.00	
1'053'901 - 1'056'300	87'825.05 - 88'025		34.76	34.42	34.07	33.72	33.38	33.03	
1'056'301 - 1'058'700	88'025.05 - 88'225		34.78	34.44	34.09	33.75	33.40	33.05	
1'058'701 - 1'061'100	88'225.05 - 88'425		34.80	34.46	34.11	33.77	33.42	33.07	
1'061'101 - 1'063'500	88'425.05 - 88'625		34.82	34.48	34.13	33.79	33.44	33.10	
1'063'501 - 1'065'900	88'625.05 - 88'825		34.84	34.50	34.15	33.81	33.47	33.12	
1'065'901 - 1'068'300	88'825.05 - 89'025		34.85	34.52	34.17	33.83	33.49	33.14	
1'068'301 - 1'070'700	89'025.05 - 89'225		34.87	34.53	34.19	33.85	33.51	33.17	
1'070'701 - 1'073'100	89'225.05 - 89'425		34.88	34.55	34.21	33.87	33.53	33.19	
1'073'101 - 1'075'500	89'425.05 - 89'625		34.90	34.57	34.24	33.90	33.55	33.21	
1'075'501 - 1'077'900	89'625.05 - 89'825		34.91	34.59	34.26	33.92	33.58	33.24	
1'077'901 - 1'080'300	89'825.05 - 90'025		34.93	34.60	34.27	33.94	33.60	33.26	
1'080'301 - 1'082'700	90'025.05 - 90'225		34.94	34.62	34.29	33.96	33.62	33.28	
1'082'701 - 1'085'100	90'225.05 - 90'425		34.96	34.63	34.31	33.98	33.64	33.30	
1'085'101 - 1'087'500	90'425.05 - 90'625		34.97	34.65	34.33	34.00	33.66	33.32	
1'087'501 - 1'089'900	90'625.05 - 90'825		34.99	34.67	34.34	34.02	33.68	33.35	
1'089'901 - 1'092'300	90'825.05 - 91'025		35.00	34.68	34.36	34.04	33.71	33.37	
1'092'301 - 1'094'700	91'025.05 - 91'225		35.02	34.70	34.38	34.05	33.73	33.39	
1'094'701 - 1'097'100	91'225.05 - 91'425		35.03	34.71	34.39	34.07	33.75	33.41	
1'097'101 - 1'099'500	91'425.05 - 91'625		35.05	34.73	34.41	34.09	33.76	33.44	
1'099'501 - 1'101'900	91'625.05 - 91'825		35.06	34.74	34.42	34.10	33.78	33.46	
1'101'901 - 1'104'300	91'825.05 - 92'025		35.07	34.76	34.44	34.12	33.80	33.48	
1'104'301 - 1'106'700	92'025.05 - 92'225		35.09	34.77	34.45	34.14	33.82	33.50	
1'106'701 - 1'109'100	92'225.05 - 92'425		35.10	34.79	34.47	34.15	33.84	33.52	
1'109'101 - 1'111'500	92'425.05 - 92'625		35.12	34.80	34.49	34.17	33.85	33.53	
1'111'501 - 1'113'900	92'625.05 - 92'825		35.13	34.82	34.50	34.19	33.87	33.55	
1'113'901 - 1'116'300	92'825.05 - 93'025		35.15	34.83	34.52	34.20	33.89	33.57	
1'116'301 - 1'118'700	93'025.05 - 93'225		35.16	34.85	34.53	34.22	33.90	33.59	
1'118'701 - 1'121'100	93'225.05 - 93'425		35.17	34.86	34.55	34.23	33.92	33.60	
1'121'101 - 1'123'500	93'425.05 - 93'625		35.19	34.88	34.56	34.25	33.94	33.62	
1'123'501 - 1'125'900	93'625.05 - 93'825		35.20	34.89	34.58	34.27	33.95	33.64	
1'125'901 - 1'128'300	93'825.05 - 94'025		35.21	34.91	34.60	34.28	33.97	33.66	
1'128'301 - 1'130'700	94'025.05 - 94'225		35.23	34.92	34.61	34.30	33.99	33.68	
1'130'701 - 1'133'100	94'225.05 - 94'425		35.24	34.93	34.63	34.32	34.00	33.69	
1'133'101 - 1'135'500	94'425.05 - 94'625		35.26	34.95	34.64	34.33	34.02	33.71	
1'135'501 - 1'137'900	94'625.05 - 94'825		35.27	34.96	34.65	34.35	34.04	33.73	
1'137'901 - 1'140'300	94'825.05 - 95'025		35.28	34.98	34.67	34.36	34.05	33.74	
1'140'301 - 1'142'700	95'025.05 - 95'225		35.30	34.99	34.69	34.38	34.07	33.76	
1'142'701 - 1'145'100	95'225.05 - 95'425		35.31	35.01	34.70	34.39	34.09	33.78	
1'145'101 - 1'147'500	95'425.05 - 95'625		35.32	35.02	34.71	34.41	34.10	33.80	
1'147'501 - 1'149'900	95'625.05 - 95'825		35.34	35.03	34.73	34.42	34.12	33.81	
1'149'901 - 1'152'300	95'825.05 - 96'025		35.35	35.05	34.74	34.44	34.14	33.83	
1'152'301 - 1'154'700	96'025.05 - 96'225		35.36	35.06	34.76	34.46	34.15	33.85	
1'154'701 - 1'157'100	96'225.05 - 96'425		35.37	35.07	34.77	34.47	34.17	33.86	
1'157'101 - 1'159'500	96'425.05 - 96'625		35.39	35.09	34.79	34.49	34.18	33.88	
1'159'501 - 1'161'900	96'625.05 - 96'825		35.40	35.10	34.80	34.50	34.20	33.90	
1'161'901 - 1'164'300	96'825.05 - 97'025		35.41	35.11	34.82	34.52	34.21	33.91	
1'164'301 - 1'166'700	97'025.05 - 97'225		35.43	35.13	34.83	34.53	34.23	33.93	
1'166'701 - 1'169'100	97'225.05 - 97'425		35.44	35.14	34.84	34.55	34.25	33.95	
1'169'101 - 1'171'500	97'425.05 - 97'625		35.45	35.16	34.86	34.56	34.26	33.96	
1'171'501 - 1'173'900	97'625.05 - 97'825		35.46	35.17	34.87	34.57	34.28	33.98	
1'173'901 - 1'176'300	97'825.05 - 98'025		35.48	35.18	34.89	34.59	34.29	33.99	

TRANCHES BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2023				TAUX BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2023						
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. %	
1'176'301 - 1'178'700	98'025.05 - 98'225			35.49	35.20	34.90	34.60	34.31	34.01	
1'178'701 - 1'181'100	98'225.05 - 98'425			35.50	35.21	34.91	34.62	34.32	34.03	
1'181'101 - 1'183'500	98'425.05 - 98'625			35.51	35.22	34.93	34.63	34.34	34.04	
1'183'501 - 1'185'900	98'625.05 - 98'825			35.53	35.24	34.94	34.65	34.35	34.06	
1'185'901 - 1'188'300	98'825.05 - 99'025			35.54	35.25	34.96	34.66	34.37	34.07	
1'188'301 - 1'190'700	99'025.05 - 99'225			35.55	35.26	34.97	34.68	34.38	34.09	
1'190'701 - 1'193'100	99'225.05 - 99'425			35.56	35.27	34.98	34.69	34.40	34.10	
1'193'101 - 1'195'500	99'425.05 - 99'625			35.58	35.29	35.00	34.71	34.41	34.12	
1'195'501 - 1'197'900	99'625.05 - 99'825			35.59	35.30	35.01	34.72	34.43	34.13	
1'197'901 - 1'200'300	99'825.05 - 100'025			35.60	35.31	35.02	34.73	34.44	34.15	
1'200'301 - 1'202'700	100'025.05 - 100'225			35.61	35.33	35.04	34.75	34.46	34.17	
1'202'701 - 1'205'100	100'225.05 - 100'425			35.63	35.34	35.05	34.76	34.47	34.18	
1'205'101 - 1'207'500	100'425.05 - 100'625			35.64	35.35	35.06	34.77	34.49	34.20	
1'207'501 - 1'209'900	100'625.05 - 100'825			35.65	35.36	35.08	34.79	34.50	34.21	
1'209'901 - 1'212'300	100'825.05 - 101'025			35.66	35.38	35.09	34.80	34.52	34.23	
1'212'301 - 1'214'700	101'025.05 - 101'225			35.67	35.39	35.10	34.82	34.53	34.24	
1'214'701 - 1'217'100	101'225.05 - 101'425			35.68	35.40	35.12	34.83	34.54	34.26	
1'217'101 - 1'219'500	101'425.05 - 101'625			35.70	35.41	35.13	34.84	34.56	34.27	
1'219'501 - 1'221'900	101'625.05 - 101'825			35.71	35.43	35.14	34.86	34.57	34.29	
1'221'901 - 1'224'300	101'825.05 - 102'025			35.72	35.44	35.15	34.87	34.59	34.30	
1'224'301 - 1'226'700	102'025.05 - 102'225			35.73	35.45	35.17	34.88	34.60	34.32	
1'226'701 - 1'229'100	102'225.05 - 102'425			35.74	35.46	35.18	34.90	34.61	34.33	
1'229'101 - 1'231'500	102'425.05 - 102'625			35.75	35.47	35.19	34.91	34.63	34.35	
1'231'501 - 1'233'900	102'625.05 - 102'825			35.76	35.49	35.20	34.92	34.64	34.36	
1'233'901 - 1'236'300	102'825.05 - 103'025			35.78	35.50	35.22	34.94	34.66	34.37	
1'236'301 - 1'238'700	103'025.05 - 103'225			35.79	35.51	35.23	34.95	34.67	34.39	
1'238'701 - 1'241'100	103'225.05 - 103'425			35.80	35.52	35.24	34.96	34.68	34.40	
1'241'101 - 1'243'500	103'425.05 - 103'625			35.81	35.53	35.26	34.98	34.70	34.42	
1'243'501 - 1'245'900	103'625.05 - 103'825			35.82	35.55	35.27	34.99	34.71	34.43	
1'245'901 - 1'248'300	103'825.05 - 104'025			35.83	35.56	35.28	35.00	34.73	34.45	
1'248'301 - 1'250'700	104'025.05 - 104'225			35.84	35.57	35.29	35.02	34.74	34.46	
1'250'701 - 1'253'100	104'225.05 - 104'425			35.85	35.58	35.30	35.03	34.75	34.47	
1'253'101 - 1'255'500	104'425.05 - 104'625			35.87	35.59	35.32	35.04	34.77	34.49	
1'255'501 - 1'257'900	104'625.05 - 104'825			35.88	35.60	35.33	35.05	34.78	34.50	
1'257'901 - 1'260'300	104'825.05 - 105'025			35.89	35.61	35.34	35.07	34.79	34.52	
1'260'301 - 1'262'700	105'025.05 - 105'225			35.90	35.63	35.35	35.08	34.81	34.53	
1'262'701 - 1'265'100	105'225.05 - 105'425			35.91	35.64	35.37	35.09	34.82	34.54	
1'265'101 - 1'267'500	105'425.05 - 105'625			35.92	35.65	35.38	35.10	34.83	34.56	
1'267'501 - 1'269'900	105'625.05 - 105'825			35.93	35.66	35.39	35.12	34.84	34.57	
Dès 1'269'901	Dès 105'825.05			35.94	35.67	35.40	35.13	34.86	34.59	