

TRANCHES BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2025			TAUX BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2025					
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	0.17				
63'600 -	64'799	5'300 -	5'399.95	0.36				
64'800 -	65'999	5'400 -	5'499.95	0.55				
66'000 -	67'199	5'500 -	5'599.95	0.74				
67'200 -	68'399	5'600 -	5'699.95	0.91				
68'400 -	69'599	5'700 -	5'799.95	1.08				
69'600 -	70'799	5'800 -	5'899.95	1.25				
70'800 -	71'999	5'900 -	5'999.95	1.41				
72'000 -	73'199	6'000 -	6'099.95	1.59				
73'200 -	74'399	6'100 -	6'199.95	1.79				
74'400 -	75'599	6'200 -	6'299.95	1.97				
75'600 -	76'799	6'300 -	6'399.95	2.13				
76'800 -	77'999	6'400 -	6'499.95	2.31				
78'000 -	79'199	6'500 -	6'599.95	2.49				
79'200 -	80'399	6'600 -	6'699.95	2.67				
80'400 -	81'599	6'700 -	6'799.95	2.84	0.08			
81'600 -	82'799	6'800 -	6'899.95	3.01	0.24			
82'800 -	83'999	6'900 -	6'999.95	3.19	0.39			
84'000 -	85'199	7'000 -	7'099.95	3.36	0.53			
85'200 -	86'399	7'100 -	7'199.95	3.53	0.68			
86'400 -	87'599	7'200 -	7'299.95	3.70	0.81			
87'600 -	88'799	7'300 -	7'399.95	3.88	0.95			
88'800 -	89'999	7'400 -	7'499.95	4.05	1.08			
90'000 -	91'199	7'500 -	7'599.95	4.22	1.22			
91'200 -	92'399	7'600 -	7'699.95	4.38	1.36			
92'400 -	93'599	7'700 -	7'799.95	4.54	1.50			
93'600 -	94'799	7'800 -	7'899.95	4.70	1.63			
94'800 -	95'999	7'900 -	7'999.95	4.85	1.77			
96'000 -	97'199	8'000 -	8'099.95	5.00	1.92			
97'200 -	98'399	8'100 -	8'199.95	5.15	2.06			
98'400 -	99'599	8'200 -	8'299.95	5.29	2.19	0.03		
99'600 -	100'799	8'300 -	8'399.95	5.43	2.33	0.15		
100'800 -	101'999	8'400 -	8'499.95	5.58	2.47	0.28		
102'000 -	103'199	8'500 -	8'599.95	5.73	2.62	0.40		
103'200 -	104'399	8'600 -	8'699.95	5.88	2.75	0.52		
104'400 -	105'599	8'700 -	8'799.95	6.02	2.89	0.64		
105'600 -	106'799	8'800 -	8'899.95	6.16	3.03	0.75		
106'800 -	107'999	8'900 -	8'999.95	6.29	3.18	0.86		
108'000 -	109'199	9'000 -	9'099.95	6.43	3.32	0.98		
109'200 -	110'399	9'100 -	9'199.95	6.57	3.46	1.10		
110'400 -	111'599	9'200 -	9'299.95	6.70	3.59	1.22		
111'600 -	112'799	9'300 -	9'399.95	6.85	3.76	1.33		
112'800 -	113'999	9'400 -	9'499.95	6.99	3.91	1.45		
114'000 -	115'199	9'500 -	9'599.95	7.14	4.06	1.57		
115'200 -	116'399	9'600 -	9'699.95	7.28	4.20	1.69		
116'400 -	117'599	9'700 -	9'799.95	7.41	4.34	1.81		
117'600 -	118'799	9'800 -	9'899.95	7.55	4.48	1.93	0.10	
118'800 -	119'999	9'900 -	9'999.95	7.68	4.62	2.05	0.20	
120'000 -	121'199	10'000 -	10'099.95	7.81	4.77	2.18	0.31	
121'200 -	122'399	10'100 -	10'199.95	7.93	4.91	2.30	0.41	
122'400 -	123'599	10'200 -	10'299.95	8.06	5.05	2.42	0.51	
123'600 -	124'799	10'300 -	10'399.95	8.19	5.19	2.54	0.61	
124'800 -	125'999	10'400 -	10'499.95	8.32	5.32	2.67	0.71	
126'000 -	127'199	10'500 -	10'599.95	8.44	5.45	2.80	0.80	
127'200 -	128'399	10'600 -	10'699.95	8.56	5.58	2.92	0.91	
128'400 -	129'599	10'700 -	10'799.95	8.68	5.70	3.04	1.01	
129'600 -	130'799	10'800 -	10'899.95	8.81	5.84	3.16	1.11	
130'800 -	131'999	10'900 -	10'999.95	8.93	5.97	3.28	1.21	
132'000 -	133'199	11'000 -	11'099.95	9.05	6.10	3.43	1.32	
133'200 -	134'399	11'100 -	11'199.95	9.17	6.23	3.56	1.43	
134'400 -	135'599	11'200 -	11'299.95	9.29	6.36	3.70	1.54	
135'600 -	136'799	11'300 -	11'399.95	9.41	6.48	3.83	1.64	0.06
136'800 -	137'999	11'400 -	11'499.95	9.53	6.61	3.96	1.75	0.15
138'000 -	138'899	11'525 -	11'574.95	9.64	6.73	4.09	1.86	0.24
138'900 -	139'499	11'575 -	11'624.95	9.70	6.81	4.16	1.92	0.29
139'500 -	140'099	11'625 -	11'674.95	9.77	6.88	4.24	1.99	0.34
140'100 -	140'699	11'675 -	11'724.95	9.84	6.96	4.32	2.06	0.39
140'700 -	141'299	11'725 -	11'774.95	9.90	7.04	4.40	2.12	0.44
141'300 -	141'899	11'775 -	11'824.95	9.97	7.11	4.47	2.19	0.49
141'900 -	142'499	11'825 -	11'874.95	10.03	7.19	4.55	2.25	0.54

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 2025				TAUX BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2025						
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. %	
142'500 - 143'099	11'875 - 11'924.95			10.09	7.27	4.62	2.32	0.59		
143'100 - 143'699	11'925 - 11'974.95			10.15	7.34	4.70	2.39	0.64		
143'700 - 144'299	11'975 - 12'024.95			10.22	7.42	4.77	2.46	0.68		
144'300 - 144'899	12'025 - 12'074.95			10.28	7.49	4.85	2.53	0.74		
144'900 - 145'499	12'075 - 12'124.95			10.34	7.57	4.92	2.60	0.79		
145'500 - 146'099	12'125 - 12'174.95			10.40	7.64	4.99	2.67	0.85		
146'100 - 146'699	12'175 - 12'224.95			10.46	7.71	5.07	2.74	0.90		
146'700 - 147'299	12'225 - 12'274.95			10.52	7.78	5.14	2.81	0.96		
147'300 - 147'899	12'275 - 12'324.95			10.58	7.85	5.21	2.87	1.02		
147'900 - 148'499	12'325 - 12'374.95			10.64	7.92	5.29	2.94	1.07		
148'500 - 149'099	12'375 - 12'424.95			10.70	7.99	5.37	3.01	1.13		
149'100 - 149'699	12'425 - 12'474.95			10.76	8.06	5.45	3.07	1.18		
149'700 - 150'299	12'475 - 12'524.95			10.82	8.13	5.53	3.14	1.24		
150'300 - 150'899	12'525 - 12'574.95			10.88	8.20	5.61	3.20	1.30		
150'900 - 151'499	12'575 - 12'624.95			10.94	8.27	5.68	3.27	1.36		
151'500 - 152'099	12'625 - 12'674.95			11.00	8.34	5.76	3.36	1.42		
152'100 - 152'699	12'675 - 12'724.95			11.06	8.41	5.84	3.43	1.48		
152'700 - 153'299	12'725 - 12'774.95			11.11	8.48	5.91	3.51	1.54		
153'300 - 153'899	12'775 - 12'824.95			11.17	8.54	5.99	3.58	1.60	0.02	
153'900 - 154'499	12'825 - 12'874.95			11.23	8.61	6.06	3.65	1.66	0.07	
154'500 - 155'099	12'875 - 12'924.95			11.28	8.68	6.13	3.73	1.72	0.12	
155'100 - 155'699	12'925 - 12'974.95			11.34	8.74	6.21	3.80	1.78	0.17	
155'700 - 156'299	12'975 - 13'024.95			11.39	8.81	6.28	3.87	1.84	0.23	
156'300 - 156'899	13'025 - 13'074.95			11.45	8.87	6.35	3.95	1.91	0.28	
156'900 - 157'499	13'075 - 13'124.95			11.50	8.94	6.42	4.03	1.97	0.33	
157'500 - 158'099	13'125 - 13'174.95			11.56	9.01	6.49	4.10	2.03	0.38	
158'100 - 158'699	13'175 - 13'224.95			11.61	9.07	6.56	4.18	2.10	0.44	
158'700 - 159'299	13'225 - 13'274.95			11.66	9.14	6.64	4.25	2.16	0.49	
159'300 - 159'899	13'275 - 13'324.95			11.72	9.21	6.71	4.33	2.22	0.54	
159'900 - 160'499	13'325 - 13'374.95			11.77	9.27	6.78	4.40	2.28	0.59	
160'500 - 161'099	13'375 - 13'424.95			11.82	9.34	6.85	4.47	2.35	0.64	
161'100 - 161'699	13'425 - 13'474.95			11.87	9.40	6.92	4.55	2.42	0.69	
161'700 - 162'299	13'475 - 13'524.95			11.92	9.46	6.99	4.62	2.48	0.74	
162'300 - 162'899	13'525 - 13'574.95			11.97	9.53	7.06	4.69	2.55	0.80	
162'900 - 163'499	13'575 - 13'624.95			12.02	9.59	7.13	4.76	2.61	0.85	
163'500 - 164'099	13'625 - 13'674.95			12.07	9.65	7.20	4.83	2.68	0.91	
164'100 - 164'699	13'675 - 13'724.95			12.12	9.71	7.27	4.90	2.74	0.96	
164'700 - 165'299	13'725 - 13'774.95			12.17	9.77	7.33	4.97	2.81	1.02	
165'300 - 165'899	13'775 - 13'824.95			12.22	9.83	7.40	5.04	2.87	1.07	
165'900 - 166'499	13'825 - 13'874.95			12.28	9.89	7.47	5.11	2.93	1.13	
166'500 - 167'099	13'875 - 13'924.95			12.33	9.95	7.54	5.19	3.00	1.18	
167'100 - 167'699	13'925 - 13'974.95			12.38	10.01	7.61	5.26	3.06	1.24	
167'700 - 168'299	13'975 - 14'024.95			12.43	10.07	7.67	5.33	3.12	1.30	
168'300 - 168'899	14'025 - 14'074.95			12.48	10.13	7.74	5.41	3.18	1.36	
168'900 - 169'499	14'075 - 14'124.95			12.53	10.19	7.81	5.48	3.24	1.41	
169'500 - 170'099	14'125 - 14'174.95			12.58	10.24	7.88	5.55	3.33	1.47	
170'100 - 170'699	14'175 - 14'224.95			12.62	10.30	7.95	5.62	3.40	1.53	
170'700 - 171'299	14'225 - 14'274.95			12.68	10.36	8.02	5.69	3.48	1.59	
171'300 - 171'899	14'275 - 14'324.95			12.72	10.42	8.09	5.76	3.55	1.65	
171'900 - 172'499	14'325 - 14'374.95			12.77	10.47	8.15	5.83	3.62	1.70	
172'500 - 173'099	14'375 - 14'424.95			12.82	10.53	8.22	5.90	3.69	1.76	
173'100 - 173'699	14'425 - 14'474.95			12.86	10.58	8.28	5.97	3.76	1.82	
173'700 - 174'299	14'475 - 14'524.95			12.91	10.64	8.35	6.04	3.83	1.89	
174'300 - 174'899	14'525 - 14'574.95			12.96	10.70	8.41	6.10	3.91	1.95	
174'900 - 175'499	14'575 - 14'624.95			13.00	10.75	8.48	6.17	3.98	2.01	
175'500 - 176'099	14'625 - 14'674.95			13.05	10.81	8.54	6.24	4.05	2.07	
176'100 - 176'699	14'675 - 14'724.95			13.09	10.86	8.60	6.31	4.12	2.13	
176'700 - 177'299	14'725 - 14'774.95			13.14	10.92	8.67	6.38	4.19	2.19	
177'300 - 177'899	14'775 - 14'824.95			13.18	10.97	8.73	6.45	4.26	2.25	
177'900 - 178'499	14'825 - 14'874.95			13.23	11.03	8.79	6.53	4.33	2.31	
178'500 - 179'099	14'875 - 14'924.95			13.27	11.08	8.85	6.59	4.40	2.37	
179'100 - 179'699	14'925 - 14'974.95			13.32	11.14	8.91	6.66	4.46	2.44	
179'700 - 180'299	14'975 - 15'024.95			13.36	11.19	8.97	6.73	4.53	2.50	
180'300 - 180'899	15'025 - 15'074.95			13.41	11.24	9.03	6.80	4.60	2.56	
180'900 - 181'499	15'075 - 15'124.95			13.45	11.29	9.09	6.87	4.66	2.63	
181'500 - 182'099	15'125 - 15'174.95			13.50	11.35	9.15	6.94	4.73	2.69	
182'100 - 182'699	15'175 - 15'224.95			13.54	11.40	9.21	7.00	4.80	2.75	
182'700 - 183'299	15'225 - 15'274.95			13.59	11.45	9.27	7.07	4.86	2.81	
183'300 - 183'899	15'275 - 15'324.95			13.63	11.50	9.33	7.13	4.93	2.87	
183'900 - 184'499	15'325 - 15'374.95			13.68	11.55	9.39	7.20	5.00	2.93	
184'500 - 185'099	15'375 - 15'424.95			13.72	11.60	9.45	7.26	5.07	2.99	

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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. %	
185'100 - 185'699	15'425 -	15'474.95		13.76	11.65	9.51	7.33	5.14	3.05	
185'700 - 186'299	15'475 -	15'524.95		13.80	11.70	9.57	7.39	5.22	3.11	
186'300 - 186'899	15'525 -	15'574.95		13.85	11.75	9.63	7.46	5.29	3.19	
186'900 - 187'499	15'575 -	15'624.95		13.89	11.80	9.69	7.52	5.36	3.26	
187'500 - 188'099	15'625 -	15'674.95		13.93	11.85	9.75	7.59	5.43	3.33	
188'100 - 188'699	15'675 -	15'724.95		13.97	11.90	9.81	7.65	5.50	3.40	
188'700 - 189'299	15'725 -	15'774.95		14.01	11.95	9.86	7.72	5.57	3.47	
189'300 - 189'899	15'775 -	15'824.95		14.05	12.00	9.92	7.78	5.63	3.54	
189'900 - 190'499	15'825 -	15'874.95		14.10	12.05	9.98	7.84	5.70	3.61	
190'500 - 191'099	15'875 -	15'924.95		14.14	12.10	10.03	7.90	5.77	3.67	
191'100 - 191'699	15'925 -	15'974.95		14.18	12.15	10.09	7.97	5.84	3.74	
191'700 - 192'299	15'975 -	16'024.95		14.22	12.20	10.14	8.03	5.90	3.81	
192'300 - 192'899	16'025 -	16'074.95		14.27	12.24	10.20	8.10	5.97	3.88	
192'900 - 193'499	16'075 -	16'124.95		14.31	12.29	10.25	8.16	6.04	3.95	
193'500 - 194'099	16'125 -	16'174.95		14.35	12.34	10.30	8.22	6.10	4.02	
194'100 - 194'699	16'175 -	16'224.95		14.39	12.39	10.36	8.29	6.17	4.09	
194'700 - 195'299	16'225 -	16'274.95		14.43	12.43	10.41	8.35	6.24	4.16	
195'300 - 195'899	16'275 -	16'324.95		14.47	12.48	10.46	8.41	6.30	4.23	
195'900 - 196'499	16'325 -	16'374.95		14.51	12.53	10.52	8.47	6.37	4.29	
196'500 - 197'099	16'375 -	16'424.95		14.55	12.57	10.57	8.53	6.43	4.36	
197'100 - 197'699	16'425 -	16'474.95		14.59	12.62	10.62	8.59	6.50	4.43	
197'700 - 198'299	16'475 -	16'524.95		14.63	12.67	10.68	8.65	6.56	4.49	
198'300 - 198'899	16'525 -	16'574.95		14.67	12.71	10.73	8.71	6.63	4.56	
198'900 - 199'499	16'575 -	16'624.95		14.71	12.76	10.79	8.77	6.69	4.63	
199'500 - 200'099	16'625 -	16'674.95		14.75	12.80	10.84	8.83	6.76	4.69	
200'100 - 200'699	16'675 -	16'724.95		14.79	12.85	10.89	8.89	6.82	4.76	
200'700 - 201'299	16'725 -	16'774.95		14.84	12.90	10.94	8.95	6.89	4.82	
201'300 - 201'899	16'775 -	16'824.95		14.89	12.94	10.99	9.01	6.95	4.89	
201'900 - 202'499	16'825 -	16'874.95		14.93	12.99	11.05	9.06	7.01	4.96	
202'500 - 203'099	16'875 -	16'924.95		14.98	13.03	11.10	9.12	7.08	5.03	
203'100 - 203'699	16'925 -	16'974.95		15.03	13.08	11.15	9.18	7.15	5.10	
203'700 - 204'299	16'975 -	17'024.95		15.07	13.13	11.20	9.24	7.21	5.17	
204'300 - 204'899	17'025 -	17'074.95		15.12	13.17	11.25	9.29	7.27	5.23	
204'900 - 205'499	17'075 -	17'124.95		15.16	13.22	11.30	9.35	7.34	5.30	
205'500 - 206'099	17'125 -	17'174.95		15.20	13.26	11.35	9.41	7.40	5.37	
206'100 - 206'699	17'175 -	17'224.95		15.25	13.31	11.40	9.46	7.47	5.43	
206'700 - 207'299	17'225 -	17'274.95		15.30	13.36	11.46	9.52	7.53	5.50	
207'300 - 207'899	17'275 -	17'324.95		15.34	13.40	11.50	9.58	7.60	5.56	
207'900 - 208'499	17'325 -	17'374.95		15.39	13.44	11.55	9.64	7.66	5.63	
208'500 - 209'099	17'375 -	17'424.95		15.43	13.49	11.60	9.69	7.72	5.69	
209'100 - 209'699	17'425 -	17'474.95		15.48	13.53	11.65	9.75	7.78	5.76	
209'700 - 210'299	17'475 -	17'524.95		15.53	13.58	11.71	9.81	7.85	5.83	
210'300 - 210'899	17'525 -	17'574.95		15.57	13.63	11.76	9.86	7.91	5.89	
210'900 - 211'499	17'575 -	17'624.95		15.61	13.67	11.81	9.92	7.97	5.96	
211'500 - 212'099	17'625 -	17'674.95		15.66	13.72	11.86	9.97	8.03	6.02	
212'100 - 212'699	17'675 -	17'724.95		15.70	13.76	11.90	10.03	8.09	6.09	
212'700 - 213'299	17'725 -	17'774.95		15.76	13.81	11.96	10.08	8.15	6.16	
213'300 - 213'899	17'775 -	17'824.95		15.80	13.85	12.01	10.14	8.21	6.23	
213'900 - 214'499	17'825 -	17'874.95		15.85	13.89	12.05	10.19	8.27	6.29	
214'500 - 215'099	17'875 -	17'924.95		15.89	13.94	12.10	10.24	8.33	6.36	
215'100 - 215'699	17'925 -	17'974.95		15.94	13.98	12.15	10.29	8.39	6.42	
215'700 - 216'299	17'975 -	18'024.95		15.99	14.03	12.20	10.35	8.45	6.49	
216'300 - 216'899	18'025 -	18'074.95		16.04	14.07	12.25	10.40	8.51	6.55	
216'900 - 217'499	18'075 -	18'124.95		16.09	14.12	12.29	10.45	8.57	6.62	
217'500 - 218'099	18'125 -	18'174.95		16.14	14.16	12.34	10.51	8.63	6.68	
218'100 - 218'699	18'175 -	18'224.95		16.20	14.21	12.40	10.57	8.69	6.75	
218'700 - 219'299	18'225 -	18'274.95		16.25	14.26	12.45	10.62	8.75	6.81	
219'300 - 219'899	18'275 -	18'324.95		16.30	14.31	12.50	10.67	8.81	6.87	
219'900 - 220'499	18'325 -	18'374.95		16.35	14.37	12.55	10.73	8.87	6.94	
220'500 - 221'099	18'375 -	18'424.95		16.40	14.42	12.60	10.79	8.93	7.00	
221'100 - 221'699	18'425 -	18'474.95		16.45	14.47	12.65	10.84	8.99	7.06	
221'700 - 222'299	18'475 -	18'524.95		16.50	14.52	12.69	10.89	9.05	7.13	
222'300 - 222'899	18'525 -	18'574.95		16.55	14.58	12.75	10.95	9.11	7.19	
222'900 - 223'499	18'575 -	18'624.95		16.60	14.63	12.79	11.00	9.17	7.26	
223'500 - 224'099	18'625 -	18'674.95		16.64	14.68	12.84	11.05	9.22	7.32	
224'100 - 224'699	18'675 -	18'724.95		16.70	14.74	12.90	11.11	9.28	7.39	
224'700 - 225'299	18'725 -	18'774.95		16.74	14.80	12.95	11.16	9.34	7.46	
225'300 - 225'899	18'775 -	18'824.95		16.79	14.85	12.99	11.21	9.40	7.52	
225'900 - 226'499	18'825 -	18'874.95		16.84	14.91	13.05	11.27	9.46	7.59	
226'500 - 227'099	18'875 -	18'924.95		16.89	14.96	13.10	11.32	9.52	7.65	
227'100 - 227'699	18'925 -	18'974.95		16.93	15.01	13.14	11.37	9.57	7.71	

TRANCHES BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2025				TAUX BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2025						
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. %	
227'700 -	228'299	18'975 -	19'024.95	16.99	15.07	13.20	11.43	9.63	7.78	
228'300 -	228'899	19'025 -	19'074.95	17.03	15.12	13.24	11.48	9.69	7.84	
228'900 -	229'499	19'075 -	19'124.95	17.08	15.18	13.29	11.53	9.75	7.90	
229'500 -	230'099	19'125 -	19'174.95	17.13	15.23	13.35	11.59	9.81	7.97	
230'100 -	230'699	19'175 -	19'224.95	17.17	15.28	13.40	11.64	9.86	8.03	
230'700 -	231'299	19'225 -	19'274.95	17.22	15.34	13.45	11.69	9.92	8.09	
231'300 -	231'899	19'275 -	19'324.95	17.27	15.39	13.50	11.74	9.98	8.15	
231'900 -	232'499	19'325 -	19'374.95	17.31	15.44	13.55	11.79	10.03	8.21	
232'500 -	233'099	19'375 -	19'424.95	17.35	15.49	13.60	11.84	10.08	8.27	
233'100 -	233'699	19'425 -	19'474.95	17.40	15.55	13.66	11.90	10.14	8.33	
233'700 -	234'299	19'475 -	19'524.95	17.44	15.60	13.71	11.95	10.20	8.39	
234'300 -	234'899	19'525 -	19'574.95	17.49	15.65	13.77	12.00	10.25	8.45	
234'900 -	235'499	19'575 -	19'624.95	17.54	15.70	13.82	12.06	10.31	8.52	
235'500 -	236'099	19'625 -	19'674.95	17.58	15.75	13.88	12.11	10.36	8.58	
236'100 -	236'699	19'675 -	19'724.95	17.62	15.80	13.93	12.16	10.42	8.64	
236'700 -	237'299	19'725 -	19'774.95	17.66	15.85	13.99	12.21	10.47	8.70	
237'300 -	237'899	19'775 -	19'824.95	17.71	15.90	14.05	12.27	10.53	8.76	
237'900 -	238'499	19'825 -	19'874.95	17.75	15.95	14.10	12.32	10.59	8.82	
238'500 -	239'099	19'875 -	19'924.95	17.79	16.00	14.15	12.37	10.64	8.87	
239'100 -	239'699	19'925 -	19'974.95	17.84	16.05	14.21	12.43	10.70	8.94	
239'700 -	240'299	19'975 -	20'024.95	17.88	16.10	14.27	12.48	10.75	8.99	
240'300 -	240'899	20'025 -	20'074.95	17.92	16.14	14.32	12.53	10.80	9.05	
240'900 -	241'499	20'075 -	20'124.95	17.97	16.19	14.38	12.59	10.86	9.11	
241'500 -	242'099	20'125 -	20'174.95	18.00	16.24	14.43	12.64	10.91	9.17	
242'100 -	242'699	20'175 -	20'224.95	18.04	16.29	14.48	12.70	10.97	9.22	
242'700 -	243'299	20'225 -	20'274.95	18.09	16.34	14.54	12.76	11.02	9.28	
243'300 -	243'899	20'275 -	20'324.95	18.13	16.38	14.59	12.81	11.08	9.34	
243'900 -	244'499	20'325 -	20'374.95	18.17	16.43	14.64	12.87	11.13	9.40	
244'500 -	245'099	20'375 -	20'424.95	18.21	16.48	14.70	12.92	11.19	9.46	
245'100 -	245'699	20'425 -	20'474.95	18.25	16.52	14.75	12.98	11.24	9.52	
245'700 -	246'299	20'475 -	20'524.95	18.29	16.57	14.80	13.03	11.29	9.57	
246'300 -	246'899	20'525 -	20'574.95	18.33	16.62	14.86	13.09	11.35	9.63	
246'900 -	247'499	20'575 -	20'624.95	18.37	16.66	14.91	13.14	11.41	9.69	
247'500 -	248'099	20'625 -	20'674.95	18.41	16.70	14.95	13.19	11.46	9.74	
248'100 -	248'699	20'675 -	20'724.95	18.45	16.75	15.01	13.25	11.52	9.80	
248'700 -	249'299	20'725 -	20'774.95	18.49	16.80	15.06	13.30	11.58	9.86	
249'300 -	249'899	20'775 -	20'824.95	18.53	16.84	15.11	13.35	11.63	9.91	
249'900 -	250'499	20'825 -	20'874.95	18.57	16.89	15.16	13.40	11.69	9.97	
250'500 -	251'099	20'875 -	20'924.95	18.61	16.93	15.21	13.45	11.75	10.03	
251'100 -	251'699	20'925 -	20'974.95	18.64	16.97	15.26	13.50	11.80	10.09	
251'700 -	252'299	20'975 -	21'024.95	18.68	17.01	15.31	13.55	11.86	10.14	
252'300 -	252'899	21'025 -	21'074.95	18.72	17.06	15.36	13.61	11.92	10.20	
252'900 -	253'499	21'075 -	21'124.95	18.76	17.10	15.41	13.66	11.97	10.25	
253'500 -	254'099	21'125 -	21'174.95	18.80	17.14	15.45	13.71	12.03	10.31	
254'100 -	254'699	21'175 -	21'224.95	18.84	17.19	15.50	13.77	12.09	10.37	
254'700 -	255'299	21'225 -	21'274.95	18.87	17.23	15.55	13.82	12.14	10.43	
255'300 -	255'899	21'275 -	21'324.95	18.91	17.27	15.60	13.88	12.20	10.48	
255'900 -	256'499	21'325 -	21'374.95	18.95	17.32	15.65	13.93	12.26	10.54	
256'500 -	257'099	21'375 -	21'424.95	18.98	17.36	15.69	13.98	12.31	10.60	
257'100 -	257'699	21'425 -	21'474.95	19.02	17.40	15.74	14.03	12.36	10.66	
257'700 -	258'299	21'475 -	21'524.95	19.06	17.44	15.79	14.09	12.42	10.72	
258'300 -	258'899	21'525 -	21'574.95	19.09	17.48	15.84	14.14	12.47	10.78	
258'900 -	259'499	21'575 -	21'624.95	19.13	17.52	15.88	14.19	12.52	10.83	
259'500 -	260'099	21'625 -	21'674.95	19.17	17.57	15.93	14.25	12.58	10.90	
260'100 -	260'699	21'675 -	21'724.95	19.20	17.61	15.97	14.30	12.63	10.95	
260'700 -	261'299	21'725 -	21'774.95	19.23	17.64	16.02	14.35	12.68	11.01	
261'300 -	261'899	21'775 -	21'824.95	19.27	17.69	16.07	14.40	12.74	11.07	
261'900 -	262'499	21'825 -	21'874.95	19.31	17.73	16.11	14.45	12.79	11.13	
262'500 -	263'099	21'875 -	21'924.95	19.34	17.77	16.15	14.50	12.84	11.19	
263'100 -	263'699	21'925 -	21'974.95	19.38	17.81	16.20	14.55	12.90	11.25	
263'700 -	264'299	21'975 -	22'024.95	19.41	17.85	16.25	14.60	12.95	11.30	
264'300 -	264'899	22'025 -	22'074.95	19.44	17.88	16.29	14.65	13.00	11.36	
264'900 -	265'499	22'075 -	22'124.95	19.48	17.93	16.34	14.70	13.05	11.42	
265'500 -	266'099	22'125 -	22'174.95	19.52	17.96	16.38	14.75	13.10	11.48	
266'100 -	266'699	22'175 -	22'224.95	19.55	18.00	16.42	14.80	13.15	11.53	
266'700 -	267'299	22'225 -	22'274.95	19.58	18.04	16.46	14.85	13.20	11.58	
267'300 -	267'899	22'275 -	22'324.95	19.62	18.08	16.51	14.90	13.25	11.64	
267'900 -	268'499	22'325 -	22'374.95	19.65	18.12	16.55	14.94	13.30	11.70	
268'500 -	269'099	22'375 -	22'424.95	19.68	18.15	16.59	14.99	13.35	11.75	
269'100 -	269'699	22'425 -	22'474.95	19.72	18.19	16.64	15.04	13.40	11.81	
269'700 -	270'299	22'475 -	22'524.95	19.75	18.23	16.68	15.09	13.45	11.86	

TRANCHES BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2025				TAUX BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2025						
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. %	
270'300 - 270'899	22'525 - 22'574.95			19.78	18.27	16.72	15.13	13.50	11.91	
270'900 - 271'499	22'575 - 22'624.95			19.82	18.31	16.77	15.18	13.55	11.97	
271'500 - 272'099	22'625 - 22'674.95			19.85	18.34	16.81	15.23	13.60	12.02	
272'100 - 272'699	22'675 - 22'724.95			19.88	18.38	16.85	15.27	13.65	12.07	
272'700 - 273'299	22'725 - 22'774.95			19.91	18.42	16.89	15.32	13.71	12.13	
273'300 - 273'899	22'775 - 22'824.95			19.94	18.45	16.93	15.37	13.76	12.18	
273'900 - 274'499	22'825 - 22'874.95			19.97	18.49	16.97	15.41	13.81	12.23	
274'500 - 275'099	22'875 - 22'924.95			20.01	18.53	17.01	15.46	13.86	12.29	
275'100 - 275'699	22'925 - 22'974.95			20.04	18.56	17.05	15.51	13.91	12.34	
275'700 - 276'299	22'975 - 23'024.95			20.07	18.60	17.09	15.55	13.96	12.39	
276'300 - 276'899	23'025 - 23'074.95			20.10	18.64	17.14	15.60	14.01	12.44	
276'900 - 277'499	23'075 - 23'124.95			20.13	18.67	17.17	15.64	14.06	12.49	
277'500 - 278'099	23'125 - 23'174.95			20.16	18.70	17.21	15.68	14.11	12.54	
278'100 - 278'699	23'175 - 23'224.95			20.20	18.74	17.26	15.73	14.16	12.60	
278'700 - 279'299	23'225 - 23'274.95			20.23	18.78	17.29	15.77	14.21	12.65	
279'300 - 279'899	23'275 - 23'324.95			20.26	18.81	17.33	15.82	14.26	12.69	
279'900 - 280'499	23'325 - 23'374.95			20.29	18.85	17.37	15.86	14.31	12.75	
280'500 - 281'099	23'375 - 23'424.95			20.32	18.88	17.41	15.91	14.36	12.80	
281'100 - 281'699	23'425 - 23'474.95			20.35	18.91	17.45	15.95	14.40	12.84	
281'700 - 282'299	23'475 - 23'524.95			20.38	18.95	17.49	15.99	14.45	12.89	
282'300 - 282'899	23'525 - 23'574.95			20.41	18.98	17.53	16.04	14.50	12.94	
282'900 - 283'499	23'575 - 23'624.95			20.44	19.02	17.56	16.08	14.55	12.99	
283'500 - 284'099	23'625 - 23'674.95			20.47	19.05	17.60	16.12	14.59	13.04	
284'100 - 284'699	23'675 - 23'724.95			20.50	19.08	17.64	16.16	14.64	13.09	
284'700 - 285'299	23'725 - 23'774.95			20.53	19.12	17.68	16.20	14.69	13.14	
285'300 - 285'899	23'775 - 23'824.95			20.56	19.15	17.71	16.24	14.73	13.18	
285'900 - 286'499	23'825 - 23'874.95			20.59	19.19	17.75	16.29	14.78	13.23	
286'500 - 287'099	23'875 - 23'924.95			20.62	19.22	17.79	16.33	14.83	13.28	
287'100 - 287'699	23'925 - 23'974.95			20.64	19.25	17.83	16.37	14.87	13.32	
287'700 - 288'299	23'975 - 24'024.95			20.68	19.28	17.87	16.41	14.92	13.38	
288'300 - 288'899	24'025 - 24'074.95			20.70	19.32	17.90	16.45	14.96	13.42	
288'900 - 289'499	24'075 - 24'124.95			20.73	19.35	17.94	16.49	15.01	13.47	
289'500 - 290'099	24'125 - 24'174.95			20.76	19.38	17.98	16.54	15.06	13.53	
290'100 - 290'699	24'175 - 24'224.95			20.79	19.41	18.01	16.57	15.10	13.57	
290'700 - 291'299	24'225 - 24'274.95			20.81	19.44	18.04	16.61	15.14	13.62	
291'300 - 291'899	24'275 - 24'324.95			20.85	19.48	18.08	16.66	15.19	13.68	
291'900 - 292'499	24'325 - 24'374.95			20.87	19.51	18.12	16.69	15.23	13.72	
292'500 - 293'099	24'375 - 24'424.95			20.90	19.54	18.15	16.73	15.28	13.77	
293'100 - 293'699	24'425 - 24'474.95			20.93	19.57	18.19	16.78	15.32	13.82	
293'700 - 294'299	24'475 - 24'524.95			20.96	19.60	18.22	16.81	15.36	13.87	
294'300 - 294'899	24'525 - 24'574.95			20.98	19.63	18.26	16.85	15.41	13.91	
294'900 - 295'499	24'575 - 24'624.95			21.01	19.67	18.30	16.89	15.45	13.97	
295'500 - 296'099	24'625 - 24'674.95			21.04	19.70	18.33	16.93	15.49	14.01	
296'100 - 296'699	24'675 - 24'724.95			21.06	19.73	18.36	16.97	15.54	14.06	
296'700 - 297'299	24'725 - 24'774.95			21.09	19.75	18.39	17.00	15.58	14.10	
297'300 - 297'899	24'775 - 24'824.95			21.12	19.79	18.43	17.05	15.62	14.15	
297'900 - 298'499	24'825 - 24'874.95			21.14	19.82	18.46	17.08	15.66	14.20	
298'500 - 299'099	24'875 - 24'924.95			21.17	19.85	18.50	17.12	15.70	14.24	
299'100 - 299'699	24'925 - 24'974.95			21.20	19.88	18.53	17.16	15.75	14.29	
299'700 - 300'299	24'975 - 25'024.95			21.22	19.91	18.57	17.19	15.79	14.34	
300'300 - 300'899	25'025 - 25'074.95			21.25	19.94	18.60	17.23	15.83	14.38	
300'900 - 301'499	25'075 - 25'124.95			21.28	19.97	18.63	17.27	15.87	14.43	
301'500 - 302'099	25'125 - 25'174.95			21.30	20.00	18.67	17.31	15.91	14.47	
302'100 - 302'699	25'175 - 25'224.95			21.33	20.02	18.70	17.34	15.95	14.52	
302'700 - 303'299	25'225 - 25'274.95			21.36	20.06	18.73	17.38	16.00	14.57	
303'300 - 303'899	25'275 - 25'324.95			21.38	20.08	18.77	17.42	16.03	14.61	
303'900 - 304'499	25'325 - 25'374.95			21.41	20.11	18.80	17.45	16.07	14.65	
304'500 - 305'099	25'375 - 25'424.95			21.43	20.14	18.83	17.49	16.12	14.70	
305'100 - 306'299	25'425 - 25'524.95			21.47	20.19	18.88	17.55	16.18	14.77	
306'300 - 307'499	25'525 - 25'624.95			21.52	20.24	18.94	17.61	16.25	14.85	
307'500 - 308'699	25'625 - 25'724.95			21.57	20.30	19.01	17.69	16.33	14.94	
308'700 - 309'899	25'725 - 25'824.95			21.62	20.36	19.07	17.76	16.41	15.03	
309'900 - 311'099	25'825 - 25'924.95			21.67	20.41	19.13	17.82	16.49	15.11	
311'100 - 312'299	25'925 - 26'024.95			21.72	20.47	19.19	17.90	16.56	15.19	
312'300 - 313'499	26'025 - 26'124.95			21.77	20.52	19.25	17.96	16.64	15.28	
313'500 - 314'699	26'125 - 26'224.95			21.82	20.58	19.32	18.03	16.71	15.36	
314'700 - 315'899	26'225 - 26'324.95			21.88	20.63	19.38	18.10	16.79	15.44	
315'900 - 317'099	26'325 - 26'424.95			21.93	20.68	19.43	18.16	16.86	15.52	
317'100 - 318'299	26'425 - 26'524.95			21.98	20.74	19.50	18.23	16.94	15.60	
318'300 - 319'499	26'525 - 26'624.95			22.03	20.79	19.56	18.30	17.01	15.69	
319'500 - 320'699	26'625 - 26'724.95			22.08	20.84	19.61	18.36	17.08	15.76	

TRANCHES BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2025				TAUX BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2025						
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. %	
320'700 - 321'899	26'725 - 26'824.95			22.13	20.89	19.67	18.43	17.15	15.84	
321'900 - 323'099	26'825 - 26'924.95			22.18	20.95	19.73	18.49	17.22	15.92	
323'100 - 324'299	26'925 - 27'024.95			22.23	20.99	19.78	18.55	17.29	16.00	
324'300 - 325'499	27'025 - 27'124.95			22.28	21.05	19.84	18.62	17.36	16.07	
325'500 - 326'699	27'125 - 27'224.95			22.33	21.09	19.90	18.68	17.43	16.15	
326'700 - 327'899	27'225 - 27'324.95			22.38	21.15	19.95	18.74	17.50	16.22	
327'900 - 329'099	27'325 - 27'424.95			22.43	21.20	20.01	18.80	17.57	16.30	
329'100 - 330'299	27'425 - 27'524.95			22.47	21.24	20.06	18.86	17.63	16.37	
330'300 - 331'499	27'525 - 27'624.95			22.52	21.30	20.12	18.92	17.70	16.45	
331'500 - 332'699	27'625 - 27'724.95			22.57	21.35	20.17	18.98	17.77	16.52	
332'700 - 333'899	27'725 - 27'824.95			22.61	21.40	20.22	19.04	17.83	16.59	
333'900 - 335'099	27'825 - 27'924.95			22.66	21.46	20.28	19.10	17.90	16.66	
335'100 - 336'299	27'925 - 28'024.95			22.71	21.51	20.33	19.16	17.96	16.74	
336'300 - 337'499	28'025 - 28'124.95			22.75	21.56	20.38	19.22	18.02	16.80	
337'500 - 338'699	28'125 - 28'224.95			22.80	21.61	20.44	19.27	18.09	16.87	
338'700 - 339'899	28'225 - 28'324.95			22.84	21.66	20.49	19.33	18.15	16.95	
339'900 - 341'099	28'325 - 28'424.95			22.89	21.71	20.54	19.39	18.21	17.01	
341'100 - 342'299	28'425 - 28'524.95			22.93	21.76	20.59	19.44	18.28	17.08	
342'300 - 343'499	28'525 - 28'624.95			22.97	21.81	20.64	19.50	18.34	17.15	
343'500 - 344'699	28'625 - 28'724.95			23.02	21.86	20.69	19.55	18.40	17.21	
344'700 - 345'899	28'725 - 28'824.95			23.06	21.91	20.74	19.61	18.46	17.28	
345'900 - 347'099	28'825 - 28'924.95			23.10	21.95	20.79	19.66	18.52	17.34	
347'100 - 348'299	28'925 - 29'024.95			23.15	22.00	20.84	19.72	18.58	17.41	
348'300 - 349'499	29'025 - 29'124.95			23.19	22.05	20.89	19.77	18.64	17.48	
349'500 - 350'699	29'125 - 29'224.95			23.23	22.10	20.94	19.82	18.69	17.54	
350'700 - 351'899	29'225 - 29'324.95			23.27	22.14	21.00	19.88	18.75	17.61	
351'900 - 353'099	29'325 - 29'424.95			23.32	22.19	21.05	19.93	18.81	17.67	
353'100 - 354'299	29'425 - 29'524.95			23.36	22.24	21.10	19.98	18.87	17.73	
354'300 - 355'499	29'525 - 29'624.95			23.40	22.28	21.15	20.03	18.93	17.79	
355'500 - 356'699	29'625 - 29'724.95			23.44	22.33	21.20	20.09	18.98	17.86	
356'700 - 357'899	29'725 - 29'824.95			23.48	22.37	21.25	20.13	19.04	17.92	
357'900 - 359'099	29'825 - 29'924.95			23.52	22.42	21.30	20.19	19.09	17.98	
359'100 - 360'299	29'925 - 30'024.95			23.56	22.46	21.35	20.23	19.15	18.04	
360'300 - 361'499	30'025 - 30'124.95			23.60	22.51	21.40	20.28	19.20	18.10	
361'500 - 362'699	30'125 - 30'224.95			23.64	22.55	21.45	20.34	19.26	18.16	
362'700 - 363'899	30'225 - 30'324.95			23.67	22.59	21.49	20.38	19.31	18.21	
363'900 - 365'099	30'325 - 30'424.95			23.71	22.64	21.54	20.43	19.36	18.27	
365'100 - 366'299	30'425 - 30'524.95			23.75	22.68	21.59	20.49	19.42	18.33	
366'300 - 367'499	30'525 - 30'624.95			23.79	22.72	21.64	20.54	19.47	18.39	
367'500 - 368'699	30'625 - 30'724.95			23.83	22.77	21.69	20.59	19.52	18.45	
368'700 - 369'899	30'725 - 30'824.95			23.87	22.81	21.73	20.64	19.58	18.51	
369'900 - 371'099	30'825 - 30'924.95			23.90	22.85	21.78	20.69	19.63	18.56	
371'100 - 372'299	30'925 - 31'024.95			23.94	22.89	21.83	20.74	19.68	18.62	
372'300 - 373'499	31'025 - 31'124.95			23.98	22.93	21.87	20.79	19.73	18.67	
373'500 - 374'699	31'125 - 31'224.95			24.01	22.97	21.92	20.84	19.78	18.73	
374'700 - 375'899	31'225 - 31'324.95			24.05	23.01	21.96	20.89	19.83	18.78	
375'900 - 377'099	31'325 - 31'424.95			24.08	23.05	22.01	20.94	19.88	18.84	
377'100 - 378'299	31'425 - 31'524.95			24.12	23.09	22.05	20.99	19.93	18.89	
378'300 - 379'499	31'525 - 31'624.95			24.16	23.13	22.10	21.04	19.98	18.95	
379'500 - 380'699	31'625 - 31'724.95			24.19	23.17	22.14	21.09	20.02	19.00	
380'700 - 381'899	31'725 - 31'824.95			24.23	23.21	22.18	21.14	20.07	19.05	
381'900 - 383'099	31'825 - 31'924.95			24.26	23.25	22.23	21.19	20.12	19.10	
383'100 - 384'299	31'925 - 32'024.95			24.30	23.29	22.27	21.23	20.17	19.15	
384'300 - 385'499	32'025 - 32'124.95			24.33	23.33	22.31	21.28	20.23	19.21	
385'500 - 386'699	32'125 - 32'224.95			24.37	23.37	22.36	21.33	20.28	19.26	
386'700 - 387'899	32'225 - 32'324.95			24.40	23.40	22.40	21.37	20.33	19.31	
387'900 - 389'099	32'325 - 32'424.95			24.43	23.44	22.44	21.42	20.38	19.36	
389'100 - 390'299	32'425 - 32'524.95			24.47	23.48	22.48	21.46	20.43	19.41	
390'300 - 391'499	32'525 - 32'624.95			24.50	23.52	22.52	21.51	20.48	19.46	
391'500 - 392'699	32'625 - 32'724.95			24.53	23.56	22.56	21.56	20.53	19.51	
392'700 - 393'899	32'725 - 32'824.95			24.57	23.59	22.60	21.60	20.58	19.56	
393'900 - 395'099	32'825 - 32'924.95			24.60	23.63	22.64	21.64	20.63	19.61	
395'100 - 396'299	32'925 - 33'024.95			24.63	23.67	22.68	21.69	20.68	19.66	
396'300 - 397'499	33'025 - 33'124.95			24.66	23.70	22.72	21.73	20.72	19.70	
397'500 - 398'699	33'125 - 33'224.95			24.70	23.74	22.76	21.78	20.77	19.75	
398'700 - 399'899	33'225 - 33'324.95			24.73	23.77	22.80	21.82	20.82	19.80	
399'900 - 401'099	33'325 - 33'424.95			24.76	23.81	22.84	21.86	20.87	19.85	
401'100 - 402'299	33'425 - 33'524.95			24.79	23.84	22.88	21.91	20.91	19.90	
402'300 - 403'499	33'525 - 33'624.95			24.82	23.88	22.92	21.95	20.96	19.95	
403'500 - 404'699	33'625 - 33'724.95			24.85	23.91	22.96	21.99	21.00	20.00	
404'700 - 405'899	33'725 - 33'824.95			24.88	23.95	23.00	22.03	21.05	20.05	

TRANCHES BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2025				TAUX BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2025						
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. %	
405'900 - 407'099	33'825 - 33'924.95			24.91	23.98	23.03	22.07	21.10	20.10	
407'100 - 408'299	33'925 - 34'024.95			24.95	24.01	23.07	22.11	21.14	20.15	
408'300 - 409'499	34'025 - 34'124.95			24.98	24.05	23.11	22.16	21.19	20.20	
409'500 - 410'699	34'125 - 34'224.95			25.00	24.08	23.14	22.20	21.23	20.25	
410'700 - 411'899	34'225 - 34'324.95			25.04	24.11	23.18	22.24	21.28	20.30	
411'900 - 413'099	34'325 - 34'424.95			25.07	24.15	23.22	22.28	21.32	20.35	
413'100 - 414'299	34'425 - 34'524.95			25.10	24.18	23.25	22.32	21.36	20.39	
414'300 - 415'499	34'525 - 34'624.95			25.13	24.21	23.29	22.36	21.41	20.44	
415'500 - 416'699	34'625 - 34'724.95			25.17	24.25	23.33	22.40	21.45	20.49	
416'700 - 417'899	34'725 - 34'824.95			25.20	24.28	23.36	22.44	21.49	20.54	
417'900 - 419'099	34'825 - 34'924.95			25.23	24.31	23.40	22.48	21.54	20.58	
419'100 - 420'299	34'925 - 35'024.95			25.26	24.34	23.43	22.51	21.58	20.63	
420'300 - 421'499	35'025 - 35'124.95			25.29	24.37	23.47	22.55	21.62	20.67	
421'500 - 422'699	35'125 - 35'224.95			25.32	24.41	23.51	22.59	21.66	20.72	
422'700 - 423'899	35'225 - 35'324.95			25.35	24.44	23.54	22.63	21.70	20.76	
423'900 - 425'099	35'325 - 35'424.95			25.38	24.47	23.57	22.67	21.75	20.81	
425'100 - 426'299	35'425 - 35'524.95			25.41	24.50	23.61	22.71	21.79	20.86	
426'300 - 427'499	35'525 - 35'624.95			25.44	24.53	23.64	22.74	21.83	20.90	
427'500 - 428'699	35'625 - 35'724.95			25.47	24.56	23.68	22.78	21.87	20.94	
428'700 - 429'899	35'725 - 35'824.95			25.51	24.60	23.71	22.82	21.91	20.99	
429'900 - 431'099	35'825 - 35'924.95			25.53	24.63	23.74	22.85	21.95	21.03	
431'100 - 432'299	35'925 - 36'024.95			25.56	24.66	23.78	22.89	21.99	21.08	
432'300 - 433'499	36'025 - 36'124.95			25.59	24.69	23.81	22.92	22.03	21.12	
433'500 - 434'699	36'125 - 36'224.95			25.62	24.72	23.84	22.96	22.07	21.16	
434'700 - 435'899	36'225 - 36'324.95			25.65	24.76	23.88	23.00	22.11	21.20	
435'900 - 437'099	36'325 - 36'424.95			25.68	24.79	23.91	23.03	22.15	21.24	
437'100 - 438'299	36'425 - 36'524.95			25.71	24.82	23.94	23.07	22.19	21.29	
438'300 - 439'499	36'525 - 36'624.95			25.74	24.85	23.97	23.11	22.22	21.33	
439'500 - 440'699	36'625 - 36'724.95			25.76	24.88	24.00	23.14	22.26	21.37	
440'700 - 441'899	36'725 - 36'824.95			25.79	24.92	24.04	23.17	22.30	21.41	
441'900 - 443'099	36'825 - 36'924.95			25.82	24.95	24.07	23.21	22.34	21.45	
443'100 - 444'299	36'925 - 37'024.95			25.85	24.98	24.10	23.24	22.37	21.49	
444'300 - 445'499	37'025 - 37'124.95			25.88	25.01	24.13	23.28	22.41	21.54	
445'500 - 446'699	37'125 - 37'224.95			25.91	25.04	24.16	23.31	22.45	21.58	
446'700 - 447'899	37'225 - 37'324.95			25.93	25.07	24.19	23.34	22.49	21.61	
447'900 - 449'099	37'325 - 37'424.95			25.96	25.10	24.23	23.38	22.52	21.66	
449'100 - 450'299	37'425 - 37'524.95			25.99	25.13	24.26	23.41	22.56	21.69	
450'300 - 451'499	37'525 - 37'624.95			26.01	25.16	24.29	23.44	22.60	21.73	
451'500 - 452'699	37'625 - 37'724.95			26.04	25.19	24.33	23.48	22.63	21.77	
452'700 - 453'899	37'725 - 37'824.95			26.07	25.22	24.36	23.51	22.67	21.81	
453'900 - 455'099	37'825 - 37'924.95			26.09	25.25	24.39	23.54	22.70	21.85	
455'100 - 456'299	37'925 - 38'024.95			26.12	25.28	24.42	23.58	22.74	21.89	
456'300 - 457'499	38'025 - 38'124.95			26.15	25.31	24.45	23.61	22.77	21.93	
457'500 - 458'699	38'125 - 38'224.95			26.17	25.34	24.49	23.64	22.81	21.97	
458'700 - 459'899	38'225 - 38'324.95			26.20	25.36	24.52	23.67	22.84	22.00	
459'900 - 461'099	38'325 - 38'424.95			26.22	25.39	24.55	23.70	22.88	22.04	
461'100 - 462'299	38'425 - 38'524.95			26.25	25.42	24.58	23.74	22.91	22.08	
462'300 - 463'499	38'525 - 38'624.95			26.28	25.45	24.61	23.76	22.94	22.11	
463'500 - 464'699	38'625 - 38'724.95			26.30	25.48	24.64	23.80	22.98	22.15	
464'700 - 465'899	38'725 - 38'824.95			26.33	25.51	24.67	23.83	23.01	22.19	
465'900 - 467'099	38'825 - 38'924.95			26.35	25.53	24.70	23.87	23.05	22.22	
467'100 - 468'299	38'925 - 39'024.95			26.38	25.56	24.73	23.90	23.08	22.26	
468'300 - 469'499	39'025 - 39'124.95			26.41	25.59	24.77	23.93	23.11	22.30	
469'500 - 470'699	39'125 - 39'224.95			26.43	25.61	24.79	23.96	23.15	22.33	
470'700 - 471'899	39'225 - 39'324.95			26.46	25.64	24.83	24.00	23.18	22.37	
471'900 - 473'099	39'325 - 39'424.95			26.48	25.67	24.86	24.03	23.21	22.40	
473'100 - 474'299	39'425 - 39'524.95			26.51	25.70	24.88	24.06	23.24	22.44	
474'300 - 475'499	39'525 - 39'624.95			26.53	25.72	24.91	24.09	23.28	22.47	
475'500 - 476'699	39'625 - 39'724.95			26.56	25.75	24.94	24.13	23.31	22.51	
476'700 - 477'899	39'725 - 39'824.95			26.58	25.78	24.97	24.16	23.34	22.54	
477'900 - 479'099	39'825 - 39'924.95			26.61	25.80	25.00	24.19	23.37	22.58	
479'100 - 480'299	39'925 - 40'024.95			26.63	25.83	25.03	24.22	23.40	22.61	
480'300 - 481'499	40'025 - 40'124.95			26.66	25.86	25.06	24.25	23.44	22.64	
481'500 - 482'699	40'125 - 40'224.95			26.68	25.88	25.09	24.28	23.47	22.68	
482'700 - 483'899	40'225 - 40'324.95			26.70	25.91	25.11	24.31	23.50	22.71	
483'900 - 485'099	40'325 - 40'424.95			26.73	25.94	25.14	24.35	23.54	22.75	
485'100 - 486'299	40'425 - 40'524.95			26.75	25.96	25.17	24.38	23.57	22.78	
486'300 - 487'499	40'525 - 40'624.95			26.77	25.99	25.20	24.41	23.60	22.81	
487'500 - 488'699	40'625 - 40'724.95			26.80	26.01	25.23	24.44	23.64	22.85	
488'700 - 489'899	40'725 - 40'824.95			26.82	26.04	25.26	24.47	23.67	22.88	
489'900 - 491'099	40'825 - 40'924.95			26.85	26.07	25.28	24.50	23.70	22.91	

TRANCHES BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2025				TAUX BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2025						
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. %	
491'100 - 492'299	40'925 - 41'024.95			26.87	26.09	25.31	24.53	23.73	22.94	
492'300 - 493'499	41'025 - 41'124.95			26.89	26.12	25.34	24.55	23.76	22.97	
493'500 - 494'699	41'125 - 41'224.95			26.92	26.14	25.36	24.58	23.80	23.01	
494'700 - 495'899	41'225 - 41'324.95			26.94	26.17	25.39	24.62	23.83	23.04	
495'900 - 497'099	41'325 - 41'424.95			26.96	26.19	25.42	24.64	23.86	23.07	
497'100 - 498'299	41'425 - 41'524.95			26.98	26.22	25.44	24.67	23.89	23.10	
498'300 - 499'499	41'525 - 41'624.95			27.01	26.24	25.47	24.70	23.92	23.14	
499'500 - 500'699	41'625 - 41'724.95			27.03	26.27	25.50	24.73	23.95	23.17	
500'700 - 501'899	41'725 - 41'824.95			27.05	26.29	25.53	24.76	23.99	23.20	
501'900 - 503'099	41'825 - 41'924.95			27.07	26.32	25.55	24.79	24.02	23.24	
503'100 - 504'299	41'925 - 42'024.95			27.09	26.34	25.58	24.81	24.05	23.27	
504'300 - 505'499	42'025 - 42'124.95			27.12	26.37	25.61	24.84	24.08	23.30	
505'500 - 506'699	42'125 - 42'224.95			27.14	26.39	25.63	24.87	24.11	23.34	
506'700 - 507'899	42'225 - 42'324.95			27.16	26.41	25.66	24.90	24.14	23.37	
507'900 - 509'099	42'325 - 42'424.95			27.18	26.44	25.68	24.93	24.17	23.40	
509'100 - 510'299	42'425 - 42'524.95			27.20	26.46	25.71	24.95	24.20	23.43	
510'300 - 511'499	42'525 - 42'624.95			27.23	26.48	25.74	24.98	24.23	23.46	
511'500 - 512'699	42'625 - 42'724.95			27.25	26.51	25.76	25.01	24.26	23.50	
512'700 - 513'899	42'725 - 42'824.95			27.27	26.53	25.79	25.03	24.29	23.53	
513'900 - 515'099	42'825 - 42'924.95			27.29	26.55	25.81	25.06	24.32	23.56	
515'100 - 516'299	42'925 - 43'024.95			27.31	26.58	25.84	25.09	24.35	23.59	
516'300 - 517'499	43'025 - 43'124.95			27.33	26.60	25.86	25.12	24.37	23.62	
517'500 - 518'699	43'125 - 43'224.95			27.35	26.62	25.89	25.15	24.40	23.65	
518'700 - 519'899	43'225 - 43'324.95			27.37	26.65	25.91	25.17	24.43	23.68	
519'900 - 521'099	43'325 - 43'424.95			27.39	26.67	25.94	25.20	24.46	23.71	
521'100 - 522'299	43'425 - 43'524.95			27.41	26.69	25.96	25.23	24.49	23.75	
522'300 - 523'499	43'525 - 43'624.95			27.43	26.71	25.99	25.25	24.51	23.77	
523'500 - 524'699	43'625 - 43'724.95			27.45	26.74	26.01	25.28	24.54	23.81	
524'700 - 525'899	43'725 - 43'824.95			27.48	26.76	26.04	25.31	24.57	23.84	
525'900 - 527'099	43'825 - 43'924.95			27.49	26.78	26.06	25.33	24.60	23.86	
527'100 - 528'299	43'925 - 44'024.95			27.52	26.80	26.09	25.36	24.63	23.90	
528'300 - 529'499	44'025 - 44'124.95			27.54	26.83	26.11	25.39	24.66	23.93	
529'500 - 530'699	44'125 - 44'224.95			27.55	26.85	26.13	25.41	24.68	23.95	
530'700 - 531'899	44'225 - 44'324.95			27.58	26.87	26.16	25.44	24.71	23.98	
531'900 - 533'099	44'325 - 44'424.95			27.60	26.89	26.18	25.46	24.74	24.01	
533'100 - 534'299	44'425 - 44'524.95			27.61	26.91	26.20	25.49	24.76	24.04	
534'300 - 535'499	44'525 - 44'624.95			27.63	26.93	26.23	25.51	24.79	24.07	
535'500 - 536'699	44'625 - 44'724.95			27.65	26.96	26.25	25.54	24.82	24.10	
536'700 - 537'899	44'725 - 44'824.95			27.67	26.98	26.27	25.56	24.85	24.13	
537'900 - 539'099	44'825 - 44'924.95			27.69	27.00	26.30	25.59	24.88	24.16	
539'100 - 540'299	44'925 - 45'024.95			27.71	27.02	26.32	25.61	24.90	24.19	
540'300 - 541'499	45'025 - 45'124.95			27.73	27.04	26.34	25.64	24.93	24.21	
541'500 - 542'699	45'125 - 45'224.95			27.75	27.06	26.37	25.67	24.96	24.24	
542'700 - 543'899	45'225 - 45'324.95			27.77	27.08	26.39	25.69	24.98	24.27	
543'900 - 545'099	45'325 - 45'424.95			27.79	27.10	26.41	25.71	25.01	24.30	
545'100 - 546'299	45'425 - 45'524.95			27.81	27.12	26.43	25.74	25.04	24.33	
546'300 - 547'499	45'525 - 45'624.95			27.82	27.14	26.46	25.76	25.06	24.35	
547'500 - 548'699	45'625 - 45'724.95			27.84	27.16	26.48	25.79	25.09	24.38	
548'700 - 549'899	45'725 - 45'824.95			27.86	27.19	26.50	25.81	25.12	24.41	
549'900 - 551'099	45'825 - 45'924.95			27.88	27.20	26.52	25.83	25.14	24.44	
551'100 - 552'299	45'925 - 46'024.95			27.90	27.22	26.55	25.86	25.17	24.47	
552'300 - 553'499	46'025 - 46'124.95			27.92	27.24	26.57	25.88	25.19	24.49	
553'500 - 554'699	46'125 - 46'224.95			27.93	27.26	26.59	25.91	25.22	24.52	
554'700 - 555'899	46'225 - 46'324.95			27.95	27.28	26.61	25.93	25.24	24.55	
555'900 - 557'099	46'325 - 46'424.95			27.97	27.30	26.63	25.95	25.27	24.57	
557'100 - 558'299	46'425 - 46'524.95			27.99	27.32	26.65	25.98	25.29	24.60	
558'300 - 559'499	46'525 - 46'624.95			28.01	27.34	26.68	26.00	25.32	24.63	
559'500 - 560'699	46'625 - 46'724.95			28.02	27.36	26.69	26.02	25.34	24.65	
560'700 - 561'899	46'725 - 46'824.95			28.04	27.38	26.72	26.05	25.37	24.68	
561'900 - 563'099	46'825 - 46'924.95			28.06	27.40	26.74	26.07	25.39	24.71	
563'100 - 564'299	46'925 - 47'024.95			28.08	27.42	26.76	26.09	25.42	24.73	
564'300 - 565'499	47'025 - 47'124.95			28.09	27.44	26.78	26.11	25.44	24.76	
565'500 - 566'699	47'125 - 47'224.95			28.11	27.46	26.80	26.14	25.47	24.79	
566'700 - 567'899	47'225 - 47'324.95			28.13	27.48	26.82	26.16	25.49	24.81	
567'900 - 569'099	47'325 - 47'424.95			28.15	27.50	26.84	26.18	25.51	24.84	
569'100 - 570'299	47'425 - 47'524.95			28.16	27.51	26.86	26.20	25.54	24.87	
570'300 - 571'499	47'525 - 47'624.95			28.18	27.53	26.88	26.23	25.56	24.89	
571'500 - 572'699	47'625 - 47'724.95			28.20	27.55	26.90	26.25	25.59	24.92	
572'700 - 573'899	47'725 - 47'824.95			28.21	27.57	26.92	26.27	25.61	24.94	
573'900 - 575'099	47'825 - 47'924.95			28.23	27.59	26.94	26.29	25.63	24.97	
575'100 - 576'299	47'925 - 48'024.95			28.25	27.61	26.96	26.31	25.66	24.99	

TRANCHES BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2025				TAUX BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2025						
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. %	
576'300 - 577'499	48'025 - 48'124.95			28.26	27.63	26.98	26.33	25.68	25.02	
577'500 - 578'699	48'125 - 48'224.95			28.28	27.64	27.00	26.36	25.70	25.04	
578'700 - 579'899	48'225 - 48'324.95			28.30	27.66	27.02	26.38	25.73	25.07	
579'900 - 581'099	48'325 - 48'424.95			28.31	27.68	27.04	26.40	25.75	25.09	
581'100 - 582'299	48'425 - 48'524.95			28.33	27.70	27.06	26.42	25.77	25.12	
582'300 - 583'499	48'525 - 48'624.95			28.35	27.72	27.08	26.44	25.79	25.14	
583'500 - 584'699	48'625 - 48'724.95			28.36	27.73	27.10	26.46	25.82	25.17	
584'700 - 585'899	48'725 - 48'824.95			28.38	27.75	27.12	26.48	25.84	25.19	
585'900 - 587'099	48'825 - 48'924.95			28.39	27.77	27.14	26.50	25.86	25.22	
587'100 - 588'299	48'925 - 49'024.95			28.41	27.79	27.16	26.53	25.89	25.24	
588'300 - 589'499	49'025 - 49'124.95			28.43	27.81	27.18	26.55	25.91	25.27	
589'500 - 590'699	49'125 - 49'224.95			28.44	27.82	27.20	26.57	25.93	25.29	
590'700 - 591'899	49'225 - 49'324.95			28.46	27.84	27.22	26.59	25.95	25.31	
591'900 - 593'099	49'325 - 49'424.95			28.48	27.86	27.24	26.61	25.98	25.34	
593'100 - 594'299	49'425 - 49'524.95			28.49	27.87	27.25	26.63	26.00	25.36	
594'300 - 595'499	49'525 - 49'624.95			28.51	27.89	27.27	26.65	26.02	25.38	
595'500 - 596'699	49'625 - 49'724.95			28.52	27.91	27.29	26.67	26.04	25.41	
596'700 - 597'899	49'725 - 49'824.95			28.54	27.93	27.31	26.69	26.06	25.43	
597'900 - 599'099	49'825 - 49'924.95			28.55	27.94	27.33	26.71	26.08	25.45	
599'100 - 600'299	49'925 - 50'024.95			28.57	27.96	27.35	26.73	26.10	25.48	
600'300 - 601'499	50'025 - 50'124.95			28.58	27.98	27.36	26.75	26.13	25.50	
601'500 - 602'699	50'125 - 50'224.95			28.60	27.99	27.38	26.77	26.15	25.52	
602'700 - 603'899	50'225 - 50'324.95			28.61	28.01	27.40	26.79	26.17	25.54	
603'900 - 605'099	50'325 - 50'424.95			28.63	28.03	27.42	26.81	26.19	25.57	
605'100 - 606'299	50'425 - 50'524.95			28.64	28.04	27.44	26.83	26.21	25.59	
606'300 - 607'499	50'525 - 50'624.95			28.66	28.06	27.45	26.85	26.23	25.61	
607'500 - 608'699	50'625 - 50'724.95			28.67	28.08	27.47	26.87	26.25	25.64	
608'700 - 609'899	50'725 - 50'824.95			28.69	28.09	27.49	26.89	26.28	25.66	
609'900 - 611'099	50'825 - 50'924.95			28.70	28.11	27.51	26.90	26.29	25.68	
611'100 - 612'299	50'925 - 51'024.95			28.72	28.12	27.53	26.92	26.32	25.70	
612'300 - 613'499	51'025 - 51'124.95			28.73	28.14	27.54	26.94	26.34	25.72	
613'500 - 614'699	51'125 - 51'224.95			28.75	28.16	27.56	26.96	26.36	25.75	
614'700 - 615'899	51'225 - 51'324.95			28.76	28.17	27.58	26.98	26.38	25.77	
615'900 - 617'099	51'325 - 51'424.95			28.78	28.19	27.60	27.00	26.40	25.79	
617'100 - 618'299	51'425 - 51'524.95			28.79	28.20	27.61	27.02	26.42	25.81	
618'300 - 619'499	51'525 - 51'624.95			28.81	28.22	27.63	27.04	26.44	25.83	
619'500 - 620'699	51'625 - 51'724.95			28.82	28.24	27.65	27.05	26.46	25.85	
620'700 - 621'899	51'725 - 51'824.95			28.83	28.25	27.67	27.07	26.48	25.88	
621'900 - 623'099	51'825 - 51'924.95			28.85	28.27	27.68	27.09	26.50	25.90	
623'100 - 624'299	51'925 - 52'024.95			28.86	28.28	27.70	27.11	26.52	25.92	
624'300 - 625'499	52'025 - 52'124.95			28.88	28.30	27.72	27.13	26.54	25.94	
625'500 - 626'699	52'125 - 52'224.95			28.89	28.31	27.73	27.15	26.56	25.96	
626'700 - 627'899	52'225 - 52'324.95			28.90	28.33	27.75	27.16	26.58	25.98	
627'900 - 629'099	52'325 - 52'424.95			28.92	28.34	27.77	27.18	26.60	26.00	
629'100 - 630'299	52'425 - 52'524.95			28.93	28.36	27.78	27.20	26.61	26.02	
630'300 - 631'499	52'525 - 52'624.95			28.95	28.37	27.80	27.22	26.63	26.04	
631'500 - 632'699	52'625 - 52'724.95			28.96	28.39	27.82	27.24	26.65	26.07	
632'700 - 633'899	52'725 - 52'824.95			28.97	28.40	27.83	27.25	26.67	26.08	
633'900 - 635'099	52'825 - 52'924.95			28.99	28.42	27.85	27.27	26.69	26.11	
635'100 - 636'299	52'925 - 53'024.95			29.00	28.44	27.87	27.29	26.71	26.13	
636'300 - 637'499	53'025 - 53'124.95			29.01	28.45	27.88	27.31	26.73	26.15	
637'500 - 638'699	53'125 - 53'224.95			29.03	28.46	27.90	27.32	26.75	26.17	
638'700 - 639'899	53'225 - 53'324.95			29.04	28.48	27.91	27.34	26.77	26.19	
639'900 - 641'099	53'325 - 53'424.95			29.06	28.49	27.93	27.36	26.78	26.21	
641'100 - 642'299	53'425 - 53'524.95			29.07	28.51	27.95	27.38	26.80	26.23	
642'300 - 643'499	53'525 - 53'624.95			29.08	28.52	27.96	27.39	26.82	26.25	
643'500 - 644'699	53'625 - 53'724.95			29.10	28.54	27.98	27.41	26.84	26.27	
644'700 - 645'899	53'725 - 53'824.95			29.11	28.55	27.99	27.43	26.86	26.29	
645'900 - 647'099	53'825 - 53'924.95			29.12	28.57	28.01	27.44	26.88	26.30	
647'100 - 648'299	53'925 - 54'024.95			29.14	28.58	28.02	27.46	26.90	26.33	
648'300 - 649'499	54'025 - 54'124.95			29.15	28.60	28.04	27.48	26.91	26.35	
649'500 - 651'899	54'125 - 54'324.95			29.17	28.62	28.06	27.50	26.94	26.37	
651'900 - 654'299	54'325 - 54'524.95			29.20	28.65	28.09	27.54	26.98	26.41	
654'300 - 656'699	54'525 - 54'724.95			29.22	28.67	28.12	27.57	27.01	26.45	
656'700 - 659'099	54'725 - 54'924.95			29.25	28.70	28.15	27.60	27.05	26.49	
659'100 - 661'499	54'925 - 55'124.95			29.28	28.73	28.18	27.64	27.08	26.53	
661'500 - 663'899	55'125 - 55'324.95			29.30	28.76	28.21	27.67	27.12	26.56	
663'900 - 666'299	55'325 - 55'524.95			29.33	28.78	28.24	27.70	27.15	26.60	
666'300 - 668'699	55'525 - 55'724.95			29.35	28.81	28.27	27.73	27.19	26.64	
668'700 - 671'099	55'725 - 55'924.95			29.38	28.84	28.30	27.76	27.22	26.67	
671'100 - 673'499	55'925 - 56'124.95			29.40	28.87	28.33	27.79	27.25	26.71	

TRANCHES BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2025				TAUX BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2025						
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. %	
673'500 - 675'899	56'125 -	56'324.95		29.43	28.89	28.36	27.82	27.29	26.74	
675'900 - 678'299	56'325 -	56'524.95		29.46	28.92	28.39	27.86	27.32	26.78	
678'300 - 680'699	56'525 -	56'724.95		29.48	28.95	28.42	27.89	27.35	26.82	
680'700 - 683'099	56'725 -	56'924.95		29.50	28.97	28.44	27.92	27.39	26.85	
683'100 - 685'499	56'925 -	57'124.95		29.53	29.00	28.47	27.95	27.42	26.89	
685'500 - 687'899	57'125 -	57'324.95		29.55	29.03	28.50	27.98	27.45	26.92	
687'900 - 690'299	57'325 -	57'524.95		29.58	29.05	28.53	28.01	27.48	26.95	
690'300 - 692'699	57'525 -	57'724.95		29.60	29.08	28.56	28.04	27.51	26.99	
692'700 - 695'099	57'725 -	57'924.95		29.63	29.11	28.59	28.07	27.55	27.02	
695'100 - 697'499	57'925 -	58'124.95		29.66	29.13	28.61	28.09	27.58	27.06	
697'500 - 699'899	58'125 -	58'324.95		29.69	29.16	28.64	28.12	27.61	27.09	
699'900 - 702'299	58'325 -	58'524.95		29.72	29.18	28.67	28.15	27.64	27.12	
702'300 - 704'699	58'525 -	58'724.95		29.74	29.21	28.70	28.18	27.67	27.15	
704'700 - 707'099	58'725 -	58'924.95		29.77	29.23	28.72	28.21	27.70	27.19	
707'100 - 709'499	58'925 -	59'124.95		29.80	29.26	28.75	28.24	27.73	27.22	
709'500 - 711'899	59'125 -	59'324.95		29.82	29.29	28.78	28.27	27.76	27.25	
711'900 - 714'299	59'325 -	59'524.95		29.85	29.32	28.80	28.30	27.79	27.28	
714'300 - 716'699	59'525 -	59'724.95		29.88	29.35	28.83	28.33	27.82	27.31	
716'700 - 719'099	59'725 -	59'924.95		29.90	29.38	28.86	28.35	27.85	27.35	
719'100 - 721'499	59'925 -	60'124.95		29.93	29.40	28.88	28.38	27.88	27.38	
721'500 - 723'899	60'125 -	60'324.95		29.96	29.43	28.91	28.41	27.91	27.41	
723'900 - 726'299	60'325 -	60'524.95		29.98	29.46	28.93	28.44	27.94	27.44	
726'300 - 728'699	60'525 -	60'724.95		30.01	29.49	28.97	28.47	27.97	27.47	
728'700 - 731'099	60'725 -	60'924.95		30.03	29.52	28.99	28.49	28.00	27.50	
731'100 - 733'499	60'925 -	61'124.95		30.06	29.54	29.02	28.52	28.02	27.53	
733'500 - 735'899	61'125 -	61'324.95		30.08	29.57	29.05	28.55	28.05	27.56	
735'900 - 738'299	61'325 -	61'524.95		30.11	29.60	29.08	28.57	28.08	27.59	
738'300 - 740'699	61'525 -	61'724.95		30.13	29.62	29.11	28.60	28.11	27.62	
740'700 - 743'099	61'725 -	61'924.95		30.16	29.65	29.14	28.63	28.14	27.65	
743'100 - 745'499	61'925 -	62'124.95		30.18	29.68	29.17	28.66	28.17	27.68	
745'500 - 747'899	62'125 -	62'324.95		30.21	29.70	29.20	28.69	28.20	27.71	
747'900 - 750'299	62'325 -	62'524.95		30.23	29.73	29.22	28.72	28.22	27.74	
750'300 - 752'699	62'525 -	62'724.95		30.25	29.75	29.25	28.75	28.25	27.77	
752'700 - 755'099	62'725 -	62'924.95		30.28	29.78	29.28	28.78	28.28	27.80	
755'100 - 757'499	62'925 -	63'124.95		30.30	29.81	29.31	28.80	28.30	27.83	
757'500 - 759'899	63'125 -	63'324.95		30.32	29.83	29.33	28.83	28.33	27.85	
759'900 - 762'299	63'325 -	63'524.95		30.35	29.86	29.36	28.86	28.36	27.88	
762'300 - 764'699	63'525 -	63'724.95		30.37	29.88	29.39	28.89	28.39	27.91	
764'700 - 767'099	63'725 -	63'924.95		30.39	29.91	29.41	28.92	28.42	27.94	
767'100 - 769'499	63'925 -	64'124.95		30.42	29.93	29.44	28.95	28.45	27.97	
769'500 - 771'899	64'125 -	64'324.95		30.44	29.96	29.47	28.98	28.48	28.00	
771'900 - 774'299	64'325 -	64'524.95		30.46	29.98	29.49	29.01	28.51	28.02	
774'300 - 776'699	64'525 -	64'724.95		30.48	30.00	29.52	29.03	28.54	28.05	
776'700 - 779'099	64'725 -	64'924.95		30.51	30.03	29.55	29.06	28.57	28.08	
779'100 - 781'499	64'925 -	65'124.95		30.53	30.05	29.57	29.09	28.60	28.11	
781'500 - 783'899	65'125 -	65'324.95		30.55	30.07	29.60	29.12	28.63	28.14	
783'900 - 786'299	65'325 -	65'524.95		30.57	30.10	29.62	29.14	28.66	28.17	
786'300 - 788'699	65'525 -	65'724.95		30.59	30.12	29.65	29.17	28.69	28.21	
788'700 - 791'099	65'725 -	65'924.95		30.62	30.15	29.67	29.20	28.72	28.24	
791'100 - 793'499	65'925 -	66'124.95		30.64	30.17	29.70	29.22	28.75	28.26	
793'500 - 795'899	66'125 -	66'324.95		30.66	30.19	29.72	29.25	28.77	28.29	
795'900 - 798'299	66'325 -	66'524.95		30.68	30.21	29.75	29.28	28.80	28.33	
798'300 - 800'699	66'525 -	66'724.95		30.70	30.24	29.77	29.30	28.83	28.35	
800'700 - 803'099	66'725 -	66'924.95		30.72	30.26	29.79	29.33	28.86	28.38	
803'100 - 805'499	66'925 -	67'124.95		30.74	30.28	29.82	29.35	28.89	28.41	
805'500 - 807'899	67'125 -	67'324.95		30.76	30.30	29.84	29.38	28.91	28.44	
807'900 - 810'299	67'325 -	67'524.95		30.78	30.33	29.87	29.40	28.94	28.47	
810'300 - 812'699	67'525 -	67'724.95		30.80	30.35	29.89	29.43	28.97	28.50	
812'700 - 815'099	67'725 -	67'924.95		30.82	30.37	29.91	29.46	28.99	28.53	
815'100 - 817'499	67'925 -	68'124.95		30.84	30.39	29.94	29.48	29.02	28.56	
817'500 - 819'899	68'125 -	68'324.95		30.86	30.41	29.96	29.50	29.05	28.58	
819'900 - 822'299	68'325 -	68'524.95		30.88	30.44	29.98	29.53	29.07	28.61	
822'300 - 824'699	68'525 -	68'724.95		30.90	30.46	30.01	29.55	29.10	28.64	
824'700 - 827'099	68'725 -	68'924.95		30.92	30.48	30.03	29.58	29.12	28.67	
827'100 - 829'499	68'925 -	69'124.95		30.94	30.50	30.05	29.60	29.15	28.70	
829'500 - 831'899	69'125 -	69'324.95		30.96	30.52	30.08	29.63	29.18	28.72	
831'900 - 834'299	69'325 -	69'524.95		30.98	30.54	30.10	29.65	29.20	28.75	
834'300 - 836'699	69'525 -	69'724.95		31.00	30.56	30.12	29.67	29.23	28.78	
836'700 - 839'099	69'725 -	69'924.95		31.02	30.58	30.14	29.70	29.25	28.80	
839'100 - 841'499	69'925 -	70'124.95		31.04	30.60	30.16	29.72	29.28	28.83	
841'500 - 843'899	70'125 -	70'324.95		31.06	30.62	30.18	29.74	29.30	28.86	

TRANCHES BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2025				TAUX BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2025						
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. %	
843'900 - 846'299	70'325 - 70'524.95			31.08	30.64	30.21	29.77	29.33	28.88	
846'300 - 848'699	70'525 - 70'724.95			31.10	30.66	30.23	29.79	29.35	28.91	
848'700 - 851'099	70'725 - 70'924.95			31.11	30.68	30.25	29.81	29.38	28.94	
851'100 - 853'499	70'925 - 71'124.95			31.13	30.70	30.27	29.84	29.40	28.96	
853'500 - 855'899	71'125 - 71'324.95			31.15	30.72	30.29	29.86	29.42	28.99	
855'900 - 858'299	71'325 - 71'524.95			31.17	30.74	30.31	29.88	29.45	29.01	
858'300 - 860'699	71'525 - 71'724.95			31.19	30.76	30.33	29.90	29.47	29.04	
860'700 - 863'099	71'725 - 71'924.95			31.21	30.78	30.35	29.93	29.50	29.06	
863'100 - 865'499	71'925 - 72'124.95			31.22	30.80	30.38	29.95	29.52	29.09	
865'500 - 867'899	72'125 - 72'324.95			31.24	30.82	30.40	29.97	29.54	29.11	
867'900 - 870'299	72'325 - 72'524.95			31.26	30.84	30.42	29.99	29.57	29.14	
870'300 - 872'699	72'525 - 72'724.95			31.28	30.86	30.44	30.01	29.59	29.16	
872'700 - 875'099	72'725 - 72'924.95			31.29	30.88	30.46	30.04	29.61	29.19	
875'100 - 877'499	72'925 - 73'124.95			31.31	30.90	30.48	30.06	29.64	29.21	
877'500 - 879'899	73'125 - 73'324.95			31.33	30.91	30.50	30.08	29.66	29.24	
879'900 - 882'299	73'325 - 73'524.95			31.35	30.93	30.52	30.10	29.68	29.26	
882'300 - 884'699	73'525 - 73'724.95			31.36	30.95	30.54	30.12	29.70	29.28	
884'700 - 887'099	73'725 - 73'924.95			31.38	30.97	30.56	30.14	29.73	29.31	
887'100 - 889'499	73'925 - 74'124.95			31.40	30.99	30.58	30.16	29.75	29.33	
889'500 - 891'899	74'125 - 74'324.95			31.41	31.01	30.60	30.19	29.77	29.35	
891'900 - 894'299	74'325 - 74'524.95			31.43	31.02	30.62	30.21	29.79	29.38	
894'300 - 896'699	74'525 - 74'724.95			31.45	31.04	30.63	30.23	29.81	29.40	
896'700 - 899'099	74'725 - 74'924.95			31.47	31.06	30.66	30.25	29.84	29.42	
899'100 - 901'499	74'925 - 75'124.95			31.48	31.08	30.67	30.27	29.86	29.45	
901'500 - 903'899	75'125 - 75'324.95			31.50	31.10	30.69	30.29	29.88	29.47	
903'900 - 906'299	75'325 - 75'524.95			31.51	31.11	30.71	30.31	29.90	29.49	
906'300 - 908'699	75'525 - 75'724.95			31.53	31.13	30.73	30.33	29.92	29.52	
908'700 - 911'099	75'725 - 75'924.95			31.55	31.15	30.75	30.35	29.94	29.54	
911'100 - 913'499	75'925 - 76'124.95			31.56	31.17	30.77	30.37	29.96	29.56	
913'500 - 915'899	76'125 - 76'324.95			31.58	31.18	30.78	30.39	29.98	29.58	
915'900 - 918'299	76'325 - 76'524.95			31.59	31.20	30.80	30.41	30.01	29.60	
918'300 - 920'699	76'525 - 76'724.95			31.61	31.22	30.82	30.43	30.03	29.63	
920'700 - 923'099	76'725 - 76'924.95			31.63	31.23	30.84	30.44	30.05	29.65	
923'100 - 925'499	76'925 - 77'124.95			31.64	31.25	30.86	30.46	30.07	29.67	
925'500 - 927'899	77'125 - 77'324.95			31.66	31.27	30.88	30.48	30.09	29.69	
927'900 - 930'299	77'325 - 77'524.95			31.67	31.28	30.89	30.50	30.11	29.71	
930'300 - 932'699	77'525 - 77'724.95			31.69	31.30	30.91	30.52	30.13	29.73	
932'700 - 935'099	77'725 - 77'924.95			31.70	31.32	30.93	30.54	30.15	29.76	
935'100 - 937'499	77'925 - 78'124.95			31.72	31.33	30.95	30.56	30.17	29.78	
937'500 - 939'899	78'125 - 78'324.95			31.73	31.35	30.96	30.58	30.19	29.80	
939'900 - 942'299	78'325 - 78'524.95			31.75	31.37	30.98	30.60	30.21	29.82	
942'300 - 944'699	78'525 - 78'724.95			31.76	31.38	31.00	30.61	30.23	29.84	
944'700 - 947'099	78'725 - 78'924.95			31.78	31.40	31.02	30.63	30.25	29.86	
947'100 - 949'499	78'925 - 79'124.95			31.79	31.41	31.03	30.65	30.27	29.88	
949'500 - 951'899	79'125 - 79'324.95			31.81	31.43	31.05	30.67	30.29	29.90	
951'900 - 954'299	79'325 - 79'524.95			31.82	31.45	31.07	30.69	30.31	29.92	
954'300 - 956'699	79'525 - 79'724.95			31.84	31.46	31.08	30.70	30.32	29.94	
956'700 - 959'099	79'725 - 79'924.95			31.85	31.48	31.10	30.72	30.34	29.96	
959'100 - 961'499	79'925 - 80'124.95			31.87	31.49	31.12	30.74	30.36	29.98	
961'500 - 963'899	80'125 - 80'324.95			31.88	31.51	31.13	30.76	30.38	30.00	
963'900 - 966'299	80'325 - 80'524.95			31.90	31.52	31.15	30.78	30.40	30.02	
966'300 - 968'699	80'525 - 80'724.95			31.92	31.54	31.17	30.79	30.42	30.04	
968'700 - 971'099	80'725 - 80'924.95			31.93	31.55	31.18	30.81	30.44	30.06	
971'100 - 973'499	80'925 - 81'124.95			31.95	31.57	31.20	30.83	30.46	30.08	
973'500 - 975'899	81'125 - 81'324.95			31.97	31.58	31.22	30.85	30.47	30.10	
975'900 - 978'299	81'325 - 81'524.95			31.99	31.60	31.23	30.86	30.49	30.12	
978'300 - 980'699	81'525 - 81'724.95			32.01	31.62	31.26	30.89	30.52	30.15	
980'700 - 983'099	81'725 - 81'924.95			32.04	31.65	31.28	30.91	30.54	30.17	
983'100 - 985'499	81'925 - 82'124.95			32.06	31.67	31.30	30.93	30.57	30.20	
985'500 - 987'899	82'125 - 82'324.95			32.08	31.70	31.32	30.96	30.59	30.22	
987'900 - 990'299	82'325 - 82'524.95			32.11	31.72	31.35	30.98	30.62	30.25	
990'300 - 992'699	82'525 - 82'724.95			32.13	31.75	31.37	31.00	30.64	30.27	
992'700 - 995'099	82'725 - 82'924.95			32.15	31.77	31.39	31.03	30.66	30.30	
995'100 - 997'499	82'925 - 83'124.95			32.17	31.80	31.41	31.05	30.69	30.32	
997'500 - 999'899	83'125 - 83'324.95			32.20	31.82	31.44	31.07	30.71	30.35	
999'900 - 1'002'299	83'325 - 83'524.95			32.22	31.84	31.46	31.10	30.74	30.37	
1'002'300 - 1'004'699	83'525 - 83'724.95			32.24	31.87	31.49	31.12	30.76	30.40	
1'004'700 - 1'007'099	83'725 - 83'924.95			32.27	31.89	31.51	31.14	30.78	30.42	
1'007'100 - 1'009'499	83'925 - 84'124.95			32.29	31.91	31.54	31.16	30.81	30.45	
1'009'500 - 1'011'899	84'125 - 84'324.95			32.31	31.94	31.56	31.19	30.83	30.47	
1'011'900 - 1'014'299	84'325 - 84'524.95			32.33	31.96	31.59	31.21	30.85	30.50	

TRANCHES BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2025				TAUX BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2025						
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. %	
1'014'300 - 1'016'699	84'525 -	84'724.95		32.35	31.98	31.61	31.24	30.88	30.52	
1'016'700 - 1'019'099	84'725 -	84'924.95		32.38	32.01	31.63	31.26	30.90	30.54	
1'019'100 - 1'021'499	84'925 -	85'124.95		32.40	32.03	31.66	31.29	30.92	30.57	
1'021'500 - 1'023'899	85'125 -	85'324.95		32.42	32.05	31.68	31.31	30.94	30.59	
1'023'900 - 1'026'299	85'325 -	85'524.95		32.44	32.07	31.71	31.34	30.97	30.61	
1'026'300 - 1'028'699	85'525 -	85'724.95		32.46	32.10	31.73	31.36	30.99	30.64	
1'028'700 - 1'031'099	85'725 -	85'924.95		32.48	32.12	31.75	31.38	31.01	30.66	
1'031'100 - 1'033'499	85'925 -	86'124.95		32.51	32.14	31.78	31.41	31.04	30.68	
1'033'500 - 1'035'899	86'125 -	86'324.95		32.53	32.16	31.80	31.43	31.06	30.71	
1'035'900 - 1'038'299	86'325 -	86'524.95		32.55	32.19	31.82	31.46	31.09	30.73	
1'038'300 - 1'040'699	86'525 -	86'724.95		32.57	32.21	31.85	31.48	31.12	30.75	
1'040'700 - 1'043'099	86'725 -	86'924.95		32.59	32.23	31.87	31.51	31.14	30.78	
1'043'100 - 1'045'499	86'925 -	87'124.95		32.61	32.25	31.89	31.53	31.16	30.80	
1'045'500 - 1'047'899	87'125 -	87'324.95		32.63	32.27	31.91	31.55	31.19	30.82	
1'047'900 - 1'050'299	87'325 -	87'524.95		32.65	32.30	31.94	31.58	31.21	30.85	
1'050'300 - 1'052'699	87'525 -	87'724.95		32.67	32.32	31.96	31.60	31.24	30.88	
1'052'700 - 1'055'099	87'725 -	87'924.95		32.69	32.34	31.98	31.62	31.26	30.90	
1'055'100 - 1'057'499	87'925 -	88'124.95		32.71	32.36	32.00	31.65	31.29	30.93	
1'057'500 - 1'059'899	88'125 -	88'324.95		32.73	32.38	32.03	31.67	31.31	30.95	
1'059'900 - 1'062'299	88'325 -	88'524.95		32.75	32.40	32.05	31.69	31.33	30.98	
1'062'300 - 1'064'699	88'525 -	88'724.95		32.77	32.42	32.07	31.71	31.36	31.00	
1'064'700 - 1'067'099	88'725 -	88'924.95		32.79	32.44	32.09	31.74	31.38	31.03	
1'067'100 - 1'069'499	88'925 -	89'124.95		32.81	32.46	32.11	31.76	31.41	31.05	
1'069'500 - 1'071'899	89'125 -	89'324.95		32.83	32.48	32.13	31.78	31.43	31.07	
1'071'900 - 1'074'299	89'325 -	89'524.95		32.85	32.51	32.16	31.81	31.45	31.10	
1'074'300 - 1'076'699	89'525 -	89'724.95		32.87	32.53	32.18	31.83	31.48	31.12	
1'076'700 - 1'079'099	89'725 -	89'924.95		32.89	32.55	32.20	31.85	31.50	31.15	
1'079'100 - 1'081'499	89'925 -	90'124.95		32.91	32.57	32.22	31.87	31.52	31.17	
1'081'500 - 1'083'899	90'125 -	90'324.95		32.93	32.59	32.24	31.89	31.55	31.20	
1'083'900 - 1'086'299	90'325 -	90'524.95		32.95	32.61	32.26	31.92	31.57	31.22	
1'086'300 - 1'088'699	90'525 -	90'724.95		32.97	32.63	32.28	31.94	31.59	31.24	
1'088'700 - 1'091'099	90'725 -	90'924.95		32.99	32.65	32.30	31.96	31.61	31.27	
1'091'100 - 1'093'499	90'925 -	91'124.95		33.01	32.67	32.32	31.98	31.64	31.29	
1'093'500 - 1'095'899	91'125 -	91'324.95		33.03	32.69	32.34	32.00	31.66	31.31	
1'095'900 - 1'098'299	91'325 -	91'524.95		33.04	32.71	32.37	32.02	31.68	31.34	
1'098'300 - 1'100'699	91'525 -	91'724.95		33.06	32.73	32.39	32.05	31.70	31.36	
1'100'700 - 1'103'099	91'725 -	91'924.95		33.08	32.75	32.41	32.07	31.73	31.38	
1'103'100 - 1'105'499	91'925 -	92'124.95		33.09	32.76	32.43	32.09	31.75	31.41	
1'105'500 - 1'107'899	92'125 -	92'324.95		33.11	32.78	32.45	32.11	31.77	31.43	
1'107'900 - 1'110'299	92'325 -	92'524.95		33.12	32.80	32.47	32.13	31.79	31.45	
1'110'300 - 1'112'699	92'525 -	92'724.95		33.14	32.81	32.49	32.15	31.81	31.47	
1'112'700 - 1'115'099	92'725 -	92'924.95		33.15	32.83	32.51	32.17	31.83	31.50	
1'115'100 - 1'117'499	92'925 -	93'124.95		33.17	32.85	32.52	32.19	31.86	31.52	
1'117'500 - 1'119'899	93'125 -	93'324.95		33.18	32.86	32.54	32.21	31.88	31.54	
1'119'900 - 1'122'299	93'325 -	93'524.95		33.20	32.88	32.56	32.23	31.90	31.56	
1'122'300 - 1'124'699	93'525 -	93'724.95		33.21	32.89	32.57	32.25	31.92	31.59	
1'124'700 - 1'127'099	93'725 -	93'924.95		33.23	32.91	32.59	32.27	31.94	31.61	
1'127'100 - 1'129'499	93'925 -	94'124.95		33.24	32.92	32.61	32.29	31.96	31.63	
1'129'500 - 1'131'899	94'125 -	94'324.95		33.26	32.94	32.62	32.30	31.98	31.65	
1'131'900 - 1'134'299	94'325 -	94'524.95		33.27	32.96	32.64	32.32	32.00	31.67	
1'134'300 - 1'136'699	94'525 -	94'724.95		33.29	32.97	32.65	32.34	32.02	31.70	
1'136'700 - 1'139'099	94'725 -	94'924.95		33.30	32.99	32.67	32.35	32.03	31.71	
1'139'100 - 1'141'499	94'925 -	95'124.95		33.31	33.00	32.69	32.37	32.05	31.73	
1'141'500 - 1'143'899	95'125 -	95'324.95		33.33	33.02	32.70	32.39	32.07	31.75	
1'143'900 - 1'146'299	95'325 -	95'524.95		33.34	33.03	32.72	32.40	32.09	31.77	
1'146'300 - 1'148'699	95'525 -	95'724.95		33.36	33.05	32.73	32.42	32.10	31.79	
1'148'700 - 1'151'099	95'725 -	95'924.95		33.37	33.06	32.75	32.44	32.12	31.81	
1'151'100 - 1'153'499	95'925 -	96'124.95		33.39	33.08	32.76	32.45	32.14	31.82	
1'153'500 - 1'155'899	96'125 -	96'324.95		33.40	33.09	32.78	32.47	32.16	31.84	
1'155'900 - 1'158'299	96'325 -	96'524.95		33.41	33.11	32.80	32.48	32.17	31.86	
1'158'300 - 1'160'699	96'525 -	96'724.95		33.43	33.12	32.81	32.50	32.19	31.88	
1'160'700 - 1'163'099	96'725 -	96'924.95		33.44	33.14	32.83	32.52	32.21	31.90	
1'163'100 - 1'165'499	96'925 -	97'124.95		33.46	33.15	32.84	32.53	32.22	31.91	
1'165'500 - 1'167'899	97'125 -	97'324.95		33.47	33.16	32.86	32.55	32.24	31.93	
1'167'900 - 1'170'299	97'325 -	97'524.95		33.48	33.18	32.87	32.57	32.26	31.95	
1'170'300 - 1'172'699	97'525 -	97'724.95		33.50	33.19	32.89	32.58	32.27	31.96	
1'172'700 - 1'175'099	97'725 -	97'924.95		33.51	33.21	32.90	32.60	32.29	31.98	
1'175'100 - 1'177'499	97'925 -	98'124.95		33.52	33.22	32.92	32.61	32.31	32.00	
1'177'500 - 1'179'899	98'125 -	98'324.95		33.54	33.24	32.93	32.63	32.32	32.02	
1'179'900 - 1'182'299	98'325 -	98'524.95		33.55	33.25	32.95	32.64	32.34	32.03	
1'182'300 - 1'184'699	98'525 -	98'724.95		33.56	33.26	32.96	32.66	32.35	32.05	

TRANCHES BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2025				TAUX BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2025						
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. %	
1'184'700 - 1'187'099	98'725 -	98'924.95		33.58	33.28	32.98	32.67	32.37	32.07	
1'187'100 - 1'189'499	98'925 -	99'124.95		33.59	33.29	32.99	32.69	32.39	32.08	
1'189'500 - 1'191'899	99'125 -	99'324.95		33.60	33.31	33.01	32.70	32.40	32.10	
1'191'900 - 1'194'299	99'325 -	99'524.95		33.62	33.32	33.02	32.72	32.42	32.12	
1'194'300 - 1'196'699	99'525 -	99'724.95		33.63	33.33	33.04	32.74	32.44	32.13	
1'196'700 - 1'199'099	99'725 -	99'924.95		33.64	33.35	33.05	32.75	32.45	32.15	
1'199'100 - 1'201'499	99'925 -	100'124.95		33.66	33.36	33.06	32.77	32.47	32.17	
1'201'500 - 1'203'899	100'125 -	100'324.95		33.67	33.37	33.08	32.78	32.48	32.18	
1'203'900 - 1'206'299	100'325 -	100'524.95		33.68	33.39	33.09	32.80	32.50	32.20	
1'206'300 - 1'208'699	100'525 -	100'724.95		33.70	33.40	33.11	32.81	32.51	32.22	
1'208'700 - 1'211'099	100'725 -	100'924.95		33.71	33.41	33.12	32.83	32.53	32.23	
1'211'100 - 1'213'499	100'925 -	101'124.95		33.72	33.43	33.13	32.84	32.54	32.25	
1'213'500 - 1'215'899	101'125 -	101'324.95		33.73	33.44	33.15	32.85	32.56	32.26	
1'215'900 - 1'218'299	101'325 -	101'524.95		33.75	33.45	33.16	32.87	32.57	32.28	
1'218'300 - 1'220'699	101'525 -	101'724.95		33.76	33.47	33.18	32.88	32.59	32.30	
1'220'700 - 1'223'099	101'725 -	101'924.95		33.77	33.48	33.19	32.90	32.61	32.31	
1'223'100 - 1'225'499	101'925 -	102'124.95		33.78	33.49	33.20	32.91	32.62	32.33	
1'225'500 - 1'227'899	102'125 -	102'324.95		33.80	33.51	33.22	32.93	32.64	32.34	
1'227'900 - 1'230'299	102'325 -	102'524.95		33.81	33.52	33.23	32.94	32.65	32.36	
1'230'300 - 1'232'699	102'525 -	102'724.95		33.82	33.53	33.24	32.96	32.66	32.37	
1'232'700 - 1'235'099	102'725 -	102'924.95		33.83	33.55	33.26	32.97	32.68	32.39	
1'235'100 - 1'237'499	102'925 -	103'124.95		33.85	33.56	33.27	32.98	32.70	32.41	
1'237'500 - 1'239'899	103'125 -	103'324.95		33.86	33.57	33.29	33.00	32.71	32.42	
1'239'900 - 1'242'299	103'325 -	103'524.95		33.87	33.58	33.30	33.01	32.72	32.44	
1'242'300 - 1'244'699	103'525 -	103'724.95		33.88	33.60	33.31	33.03	32.74	32.45	
1'244'700 - 1'247'099	103'725 -	103'924.95		33.89	33.61	33.33	33.04	32.75	32.47	
1'247'100 - 1'249'499	103'925 -	104'124.95		33.91	33.62	33.34	33.05	32.77	32.48	
1'249'500 - 1'251'899	104'125 -	104'324.95		33.92	33.64	33.35	33.07	32.78	32.50	
1'251'900 - 1'254'299	104'325 -	104'524.95		33.93	33.65	33.37	33.08	32.80	32.51	
1'254'300 - 1'256'699	104'525 -	104'724.95		33.94	33.66	33.38	33.10	32.81	32.53	
1'256'700 - 1'259'099	104'725 -	104'924.95		33.95	33.67	33.39	33.11	32.83	32.54	
1'259'100 - 1'261'499	104'925 -	105'124.95		33.97	33.68	33.40	33.12	32.84	32.56	
1'261'500 - 1'263'899	105'125 -	105'324.95		33.98	33.70	33.42	33.14	32.85	32.57	
1'263'900 - 1'266'299	105'325 -	105'524.95		33.99	33.71	33.43	33.15	32.87	32.59	
1'266'300 - 1'268'699	105'525 -	105'724.95		34.00	33.72	33.44	33.16	32.88	32.60	
1'268'700 - 1'271'099	105'725 -	105'924.95		34.01	33.73	33.46	33.18	32.90	32.62	
1'271'100 - 1'273'499	105'925 -	106'124.95		34.02	33.75	33.47	33.19	32.91	32.63	
1'273'500 - 1'275'899	106'125 -	106'324.95		34.03	33.76	33.48	33.20	32.92	32.64	
1'275'900 - 1'278'299	106'325 -	106'524.95		34.05	33.77	33.49	33.22	32.94	32.66	
1'278'300 - 1'280'699	106'525 -	106'724.95		34.06	33.78	33.51	33.23	32.95	32.67	
1'280'700 - 1'283'099	106'725 -	106'924.95		34.07	33.79	33.52	33.24	32.97	32.69	
1'283'100 - 1'285'499	106'925 -	107'124.95		34.08	33.81	33.53	33.26	32.98	32.70	
1'285'500 - 1'287'899	107'125 -	107'324.95		34.09	33.82	33.54	33.27	32.99	32.72	
1'287'900 - 1'290'299	107'325 -	107'524.95		34.10	33.83	33.56	33.28	33.01	32.73	
1'290'300 - 1'292'699	107'525 -	107'724.95		34.11	33.84	33.57	33.29	33.02	32.74	
1'292'700 - 1'295'099	107'725 -	107'924.95		34.12	33.85	33.58	33.31	33.03	32.76	
1'295'100 - 1'297'499	107'925 -	108'124.95		34.14	33.86	33.59	33.32	33.05	32.77	
1'297'500 - 1'299'899	108'125 -	108'324.95		34.15	33.88	33.61	33.33	33.06	32.79	
1'299'900 - 1'302'299	108'325 -	108'524.95		34.16	33.89	33.62	33.35	33.07	32.80	
1'302'300 - 1'304'699	108'525 -	108'724.95		34.17	33.90	33.63	33.36	33.09	32.81	
1'304'700 - 1'307'099	108'725 -	108'924.95		34.18	33.91	33.64	33.37	33.10	32.83	
1'307'100 - 1'309'499	108'925 -	109'124.95		34.19	33.92	33.65	33.38	33.11	32.84	
1'309'500 - 1'311'899	109'125 -	109'324.95		34.20	33.93	33.67	33.40	33.13	32.85	
1'311'900 - 1'314'299	109'325 -	109'524.95		34.21	33.95	33.68	33.41	33.14	32.87	
1'314'300 - 1'316'699	109'525 -	109'724.95		34.22	33.96	33.69	33.42	33.15	32.88	
1'316'700 - 1'319'099	109'725 -	109'924.95		34.23	33.97	33.70	33.43	33.16	32.90	
1'319'100 - 1'321'499	109'925 -	110'124.95		34.24	33.98	33.71	33.45	33.18	32.91	
1'321'500 - 1'323'899	110'125 -	110'324.95		34.26	33.99	33.72	33.46	33.19	32.92	
1'323'900 - 1'326'299	110'325 -	110'524.95		34.27	34.00	33.74	33.47	33.20	32.94	
1'326'300 - 1'328'699	110'525 -	110'724.95		34.28	34.01	33.75	33.48	33.22	32.95	
1'328'700 - 1'331'099	110'725 -	110'924.95		34.29	34.02	33.76	33.49	33.23	32.96	
1'331'100 - 1'333'499	110'925 -	111'124.95		34.30	34.03	33.77	33.51	33.24	32.98	
1'333'500 - 1'335'899	111'125 -	111'324.95		34.31	34.05	33.78	33.52	33.25	32.99	
1'335'900 - 1'338'299	111'325 -	111'524.95		34.32	34.06	33.79	33.53	33.27	33.00	
1'338'300 - 1'340'699	111'525 -	111'724.95		34.33	34.07	33.81	33.54	33.28	33.02	
1'340'700 - 1'343'099	111'725 -	111'924.95		34.34	34.08	33.82	33.56	33.29	33.03	
1'343'100 - 1'345'499	111'925 -	112'124.95		34.35	34.09	33.83	33.57	33.30	33.04	
1'345'500 - 1'347'899	112'125 -	112'324.95		34.36	34.10	33.84	33.58	33.32	33.05	
1'347'900 - 1'350'299	112'325 -	112'524.95		34.37	34.11	33.85	33.59	33.33	33.07	
1'350'300 - 1'352'699	112'525 -	112'724.95		34.38	34.12	33.86	33.60	33.34	33.08	
1'352'700 - 1'355'099	112'725 -	112'924.95		34.39	34.13	33.87	33.61	33.35	33.09	

TRANCHES BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2025				TAUX BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2025						
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. %	
1'355'100 - 1'357'499	112'925 - 113'124.95			34.40	34.14	33.88	33.63	33.37	33.11	
1'357'500 - 1'359'899	113'125 - 113'324.95			34.41	34.15	33.90	33.64	33.38	33.12	
1'359'900 - 1'362'299	113'325 - 113'524.95			34.42	34.16	33.91	33.65	33.39	33.13	
1'362'300 - 1'364'699	113'525 - 113'724.95			34.43	34.17	33.92	33.66	33.40	33.14	
1'364'700 - 1'367'099	113'725 - 113'924.95			34.44	34.19	33.93	33.67	33.41	33.16	
1'367'100 - 1'369'499	113'925 - 114'124.95			34.45	34.20	33.94	33.68	33.43	33.17	
1'369'500 - 1'371'899	114'125 - 114'324.95			34.46	34.21	33.95	33.69	33.44	33.18	
1'371'900 - 1'374'299	114'325 - 114'524.95			34.47	34.22	33.96	33.71	33.45	33.19	
1'374'300 - 1'376'699	114'525 - 114'724.95			34.48	34.23	33.97	33.72	33.46	33.21	
1'376'700 - 1'379'099	114'725 - 114'924.95			34.49	34.24	33.98	33.73	33.47	33.22	
1'379'100 - 1'381'499	114'925 - 115'124.95			34.50	34.25	33.99	33.74	33.48	33.23	
1'381'500 - 1'383'899	115'125 - 115'324.95			34.51	34.26	34.00	33.75	33.50	33.24	
1'383'900 - 1'386'299	115'325 - 115'524.95			34.52	34.27	34.02	33.76	33.51	33.25	
1'386'300 - 1'388'699	115'525 - 115'724.95			34.53	34.28	34.03	33.77	33.52	33.27	
1'388'700 - 1'391'099	115'725 - 115'924.95			34.54	34.29	34.04	33.78	33.53	33.28	
1'391'100 - 1'393'499	115'925 - 116'124.95			34.55	34.30	34.05	33.80	33.54	33.29	
1'393'500 - 1'395'899	116'125 - 116'324.95			34.56	34.31	34.06	33.81	33.55	33.30	
1'395'900 - 1'398'299	116'325 - 116'524.95			34.57	34.32	34.07	33.82	33.57	33.31	
1'398'300 - 1'400'699	116'525 - 116'724.95			34.58	34.33	34.08	33.83	33.58	33.33	
1'400'700 - 1'403'099	116'725 - 116'924.95			34.59	34.34	34.09	33.84	33.59	33.34	
1'403'100 - 1'405'499	116'925 - 117'124.95			34.59	34.35	34.10	33.85	33.60	33.35	
1'405'500 - 1'407'899	117'125 - 117'324.95			34.60	34.36	34.11	33.86	33.61	33.36	
1'407'900 - 1'410'299	117'325 - 117'524.95			34.61	34.37	34.12	33.87	33.62	33.37	
1'410'300 - 1'412'699	117'525 - 117'724.95			34.62	34.38	34.13	33.88	33.63	33.39	
1'412'700 - 1'415'099	117'725 - 117'924.95			34.63	34.39	34.14	33.89	33.65	33.40	
1'415'100 - 1'417'499	117'925 - 118'124.95			34.64	34.40	34.15	33.90	33.66	33.41	
1'417'500 - 1'419'899	118'125 - 118'324.95			34.65	34.41	34.16	33.91	33.67	33.42	
1'419'900 - 1'422'299	118'325 - 118'524.95			34.66	34.42	34.17	33.92	33.68	33.43	
1'422'300 - 1'424'699	118'525 - 118'724.95			34.67	34.43	34.18	33.94	33.69	33.44	
1'424'700 - 1'427'099	118'725 - 118'924.95			34.68	34.44	34.19	33.95	33.70	33.45	
1'427'100 - 1'429'499	118'925 - 119'124.95			34.69	34.44	34.20	33.96	33.71	33.47	
1'429'500 - 1'431'899	119'125 - 119'324.95			34.70	34.45	34.21	33.97	33.72	33.48	
1'431'900 - 1'434'299	119'325 - 119'524.95			34.71	34.46	34.22	33.98	33.73	33.49	
1'434'300 - 1'436'699	119'525 - 119'724.95			34.71	34.47	34.23	33.99	33.74	33.50	
1'436'700 - 1'439'099	119'725 - 119'924.95			34.72	34.48	34.24	34.00	33.75	33.51	
1'439'100 - 1'441'499	119'925 - 120'124.95			34.73	34.49	34.25	34.01	33.77	33.52	
1'441'500 - 1'443'899	120'125 - 120'324.95			34.74	34.50	34.26	34.02	33.78	33.53	
1'443'900 - 1'446'299	120'325 - 120'524.95			34.75	34.51	34.27	34.03	33.79	33.55	
1'446'300 - 1'448'699	120'525 - 120'724.95			34.76	34.52	34.28	34.04	33.80	33.56	
1'448'700 - 1'451'099	120'725 - 120'924.95			34.77	34.53	34.29	34.05	33.81	33.57	
1'451'100 - 1'453'499	120'925 - 121'124.95			34.78	34.54	34.30	34.06	33.82	33.58	
1'453'500 - 1'455'899	121'125 - 121'324.95			34.79	34.55	34.31	34.07	33.83	33.59	
1'455'900 - 1'458'299	121'325 - 121'524.95			34.79	34.56	34.32	34.08	33.84	33.60	
1'458'300 - 1'460'699	121'525 - 121'724.95			34.80	34.57	34.33	34.09	33.85	33.61	
1'460'700 - 1'463'099	121'725 - 121'924.95			34.81	34.58	34.34	34.10	33.86	33.62	
1'463'100 - 1'465'499	121'925 - 122'124.95			34.82	34.58	34.35	34.11	33.87	33.63	
1'465'500 - 1'467'899	122'125 - 122'324.95			34.83	34.59	34.36	34.12	33.88	33.64	
1'467'900 - 1'470'299	122'325 - 122'524.95			34.84	34.60	34.37	34.13	33.89	33.65	
1'470'300 - 1'472'699	122'525 - 122'724.95			34.85	34.61	34.38	34.14	33.90	33.67	
1'472'700 - 1'475'099	122'725 - 122'924.95			34.86	34.62	34.38	34.15	33.91	33.68	
1'475'100 - 1'477'499	122'925 - 123'124.95			34.87	34.63	34.39	34.16	33.92	33.69	
1'477'500 - 1'479'899	123'125 - 123'324.95			34.88	34.64	34.40	34.17	33.93	33.70	
1'479'900 - 1'482'299	123'325 - 123'524.95			34.89	34.65	34.41	34.18	33.94	33.71	
1'482'300 - 1'484'699	123'525 - 123'724.95			34.90	34.66	34.42	34.19	33.95	33.72	
1'484'700 - 1'487'099	123'725 - 123'924.95			34.91	34.67	34.43	34.20	33.96	33.73	
1'487'100 - 1'489'499	123'925 - 124'124.95			34.92	34.68	34.44	34.21	33.97	33.74	
1'489'500 - 1'491'899	124'125 - 124'324.95			34.93	34.69	34.45	34.22	33.98	33.75	
1'491'900 - 1'494'299	124'325 - 124'524.95			34.94	34.70	34.46	34.23	33.99	33.76	
1'494'300 - 1'496'699	124'525 - 124'724.95			34.95	34.71	34.47	34.24	34.00	33.77	
1'496'700 - 1'499'099	124'725 - 124'924.95			34.96	34.72	34.48	34.24	34.01	33.78	
1'499'100 - 1'501'499	124'925 - 125'124.95			34.97	34.73	34.49	34.25	34.02	33.79	
1'501'500 - 1'503'899	125'125 - 125'324.95			34.97	34.74	34.50	34.26	34.03	33.80	
1'503'900 - 1'506'299	125'325 - 125'524.95			34.98	34.75	34.51	34.27	34.04	33.81	
1'506'300 - 1'508'699	125'525 - 125'724.95			34.99	34.76	34.52	34.28	34.05	33.82	
1'508'700 - 1'511'099	125'725 - 125'924.95			35.00	34.77	34.53	34.29	34.06	33.83	
1'511'100 - 1'513'499	125'925 - 126'124.95			35.01	34.78	34.54	34.30	34.07	33.84	
1'513'500 - 1'515'899	126'125 - 126'324.95			35.02	34.79	34.55	34.31	34.08	33.85	
1'515'900 - 1'518'299	126'325 - 126'524.95			35.03	34.79	34.56	34.32	34.09	33.86	
1'518'300 - 1'520'699	126'525 - 126'724.95			35.04	34.80	34.57	34.34	34.10	33.87	
1'520'700 - 1'523'099	126'725 - 126'924.95			35.05	34.81	34.58	34.35	34.11	33.88	
1'523'100 - 1'525'499	126'925 - 127'124.95			35.06	34.82	34.59	34.36	34.12	33.89	

TRANCHES BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2025				TAUX BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2025					
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. %
1'525'500 -	1'527'899	127'125 -	127'324.95	35.07	34.83	34.60	34.37	34.13	33.90
1'527'900 -	1'530'299	127'325 -	127'524.95	35.07	34.84	34.61	34.38	34.14	33.91
1'530'300 -	1'532'699	127'525 -	127'724.95	35.08	34.85	34.62	34.39	34.15	33.92
1'532'700 -	1'535'099	127'725 -	127'924.95	35.09	34.86	34.63	34.40	34.16	33.93
1'535'100 -	1'537'499	127'925 -	128'124.95	35.10	34.87	34.64	34.41	34.17	33.94
1'537'500 -	1'539'899	128'125 -	128'324.95	35.11	34.88	34.65	34.42	34.18	33.95
1'539'900 -	1'542'299	128'325 -	128'524.95	35.12	34.89	34.66	34.43	34.19	33.96
1'542'300 -	1'544'699	128'525 -	128'724.95	35.13	34.90	34.67	34.44	34.20	33.97
1'544'700 -	1'547'099	128'725 -	128'924.95	35.14	34.91	34.68	34.45	34.22	33.98
1'547'100 -	1'549'499	128'925 -	129'124.95	35.14	34.92	34.69	34.46	34.23	33.99
1'549'500 -	1'551'899	129'125 -	129'324.95	35.15	34.92	34.70	34.47	34.24	34.00
1'551'900 -	1'554'299	129'325 -	129'524.95	35.16	34.93	34.70	34.48	34.25	34.02
1'554'300 -	1'556'699	129'525 -	129'724.95	35.17	34.94	34.71	34.49	34.26	34.03
1'556'700 -	1'559'099	129'725 -	129'924.95	35.18	34.95	34.72	34.49	34.27	34.04
1'559'100 -	1'561'499	129'925 -	130'124.95	35.19	34.96	34.73	34.50	34.28	34.05
1'561'500 -	1'563'899	130'125 -	130'324.95	35.20	34.97	34.74	34.51	34.29	34.06
1'563'900 -	1'566'299	130'325 -	130'524.95	35.20	34.98	34.75	34.52	34.30	34.07
1'566'300 -	1'568'699	130'525 -	130'724.95	35.21	34.99	34.76	34.53	34.31	34.08
1'568'700 -	1'571'099	130'725 -	130'924.95	35.22	35.00	34.77	34.54	34.32	34.09
1'571'100 -	1'575'899	130'925 -	131'324.95	35.23	35.01	34.78	34.56	34.33	34.10
1'575'900 -	1'580'699	131'325 -	131'724.95	35.25	35.03	34.80	34.58	34.35	34.13
1'580'700 -	1'585'499	131'725 -	132'124.95	35.27	35.04	34.82	34.60	34.37	34.15
1'585'500 -	1'590'299	132'125 -	132'524.95	35.28	35.06	34.84	34.61	34.39	34.17
1'590'300 -	1'595'099	132'525 -	132'924.95	35.30	35.08	34.86	34.63	34.41	34.19
1'595'100 -	1'599'899	132'925 -	133'324.95	35.32	35.10	34.87	34.65	34.43	34.21
1'599'900 -	1'604'699	133'325 -	133'724.95	35.33	35.11	34.89	34.67	34.45	34.23
1'604'700 -	1'609'499	133'725 -	134'124.95	35.35	35.13	34.91	34.69	34.47	34.25
1'609'500 -	1'614'299	134'125 -	134'524.95	35.37	35.15	34.93	34.71	34.49	34.27
1'614'300 -	1'619'099	134'525 -	134'924.95	35.38	35.16	34.94	34.72	34.51	34.29
1'619'100 -	1'623'899	134'925 -	135'324.95	35.40	35.18	34.96	34.74	34.52	34.31
1'623'900 -	1'628'699	135'325 -	135'724.95	35.41	35.20	34.98	34.76	34.54	34.32
1'628'700 -	1'633'499	135'725 -	136'124.95	35.43	35.21	35.00	34.78	34.56	34.34
1'633'500 -	1'638'299	136'125 -	136'524.95	35.44	35.23	35.01	34.80	34.58	34.36
1'638'300 -	1'643'099	136'525 -	136'924.95	35.46	35.24	35.03	34.81	34.60	34.38
1'643'100 -	1'647'899	136'925 -	137'324.95	35.47	35.26	35.05	34.83	34.62	34.40
1'647'900 -	1'652'699	137'325 -	137'724.95	35.49	35.28	35.06	34.85	34.63	34.42
1'652'700 -	1'657'499	137'725 -	138'124.95	35.51	35.29	35.08	34.87	34.65	34.44
1'657'500 -	1'662'299	138'125 -	138'524.95	35.52	35.31	35.10	34.88	34.67	34.46
1'662'300 -	1'667'099	138'525 -	138'924.95	35.54	35.32	35.11	34.90	34.69	34.48
1'667'100 -	1'671'899	138'925 -	139'324.95	35.55	35.34	35.13	34.92	34.71	34.49
1'671'900 -	1'676'699	139'325 -	139'724.95	35.56	35.35	35.14	34.93	34.72	34.51
1'676'700 -	1'681'499	139'725 -	140'124.95	35.58	35.37	35.16	34.95	34.74	34.53
1'681'500 -	1'686'299	140'125 -	140'524.95	35.59	35.39	35.18	34.97	34.76	34.55
1'686'300 -	1'691'099	140'525 -	140'924.95	35.61	35.40	35.19	34.98	34.78	34.57
1'691'100 -	1'695'899	140'925 -	141'324.95	35.62	35.42	35.21	35.00	34.79	34.58
1'695'900 -	1'700'699	141'325 -	141'724.95	35.64	35.43	35.22	35.02	34.81	34.60
1'700'700 -	1'705'499	141'725 -	142'124.95	35.65	35.45	35.24	35.03	34.83	34.62
1'705'500 -	1'710'299	142'125 -	142'524.95	35.67	35.46	35.25	35.05	34.84	34.64
1'710'300 -	1'715'099	142'525 -	142'924.95	35.68	35.48	35.27	35.07	34.86	34.65
1'715'100 -	1'719'899	142'925 -	143'324.95	35.69	35.49	35.29	35.08	34.88	34.67
1'719'900 -	1'724'699	143'325 -	143'724.95	35.71	35.51	35.30	35.10	34.89	34.69
1'724'700 -	1'729'499	143'725 -	144'124.95	35.72	35.52	35.32	35.11	34.91	34.70
1'729'500 -	1'734'299	144'125 -	144'524.95	35.74	35.53	35.33	35.13	34.93	34.72
1'734'300 -	1'739'099	144'525 -	144'924.95	35.75	35.55	35.35	35.14	34.94	34.74
1'739'100 -	1'743'899	144'925 -	145'324.95	35.76	35.56	35.36	35.16	34.96	34.76
1'743'900 -	1'748'699	145'325 -	145'724.95	35.78	35.58	35.38	35.18	34.97	34.77
1'748'700 -	1'753'499	145'725 -	146'124.95	35.79	35.59	35.39	35.19	34.99	34.79
1'753'500 -	1'758'299	146'125 -	146'524.95	35.80	35.61	35.41	35.21	35.01	34.81
1'758'300 -	1'763'099	146'525 -	146'924.95	35.82	35.62	35.42	35.22	35.02	34.82
1'763'100 -	1'767'899	146'925 -	147'324.95	35.83	35.63	35.44	35.24	35.04	34.84
1'767'900 -	1'772'699	147'325 -	147'724.95	35.84	35.65	35.45	35.25	35.05	34.85
1'772'700 -	1'777'499	147'725 -	148'124.95	35.86	35.66	35.46	35.27	35.07	34.87
1'777'500 -	1'782'299	148'125 -	148'524.95	35.87	35.67	35.48	35.28	35.08	34.89
1'782'300 -	1'787'099	148'525 -	148'924.95	35.88	35.69	35.49	35.30	35.10	34.90
1'787'100 -	1'791'899	148'925 -	149'324.95	35.90	35.70	35.51	35.31	35.11	34.92
1'791'900 -	1'796'699	149'325 -	149'724.95	35.91	35.71	35.52	35.33	35.13	34.93
1'796'700 -	1'801'499	149'725 -	150'124.95	35.92	35.73	35.53	35.34	35.15	34.95
1'801'500 -	1'806'299	150'125 -	150'524.95	35.93	35.74	35.55	35.35	35.16	34.97
1'806'300 -	1'811'099	150'525 -	150'924.95	35.95	35.75	35.56	35.37	35.18	34.98
1'811'100 -	1'815'899	150'925 -	151'324.95	35.96	35.77	35.58	35.38	35.19	35.00
1'815'900 -	1'820'699	151'325 -	151'724.95	35.97	35.78	35.59	35.40	35.21	35.01

TRANCHES BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2025				TAUX BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2025						
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. %	
1'820'700 - 1'825'499	151'725 - 152'124.95			35.98	35.79	35.60	35.41	35.22	35.03	
1'825'500 - 1'830'299	152'125 - 152'524.95			36.00	35.81	35.62	35.43	35.23	35.04	
1'830'300 - 1'835'099	152'525 - 152'924.95			36.01	35.82	35.63	35.44	35.25	35.06	
1'835'100 - 1'839'899	152'925 - 153'324.95			36.02	35.83	35.64	35.45	35.26	35.07	
1'839'900 - 1'844'699	153'325 - 153'724.95			36.03	35.85	35.66	35.47	35.28	35.09	
1'844'700 - 1'849'499	153'725 - 154'124.95			36.05	35.86	35.67	35.48	35.29	35.10	
1'849'500 - 1'854'299	154'125 - 154'524.95			36.06	35.87	35.68	35.49	35.31	35.12	
1'854'300 - 1'859'099	154'525 - 154'924.95			36.07	35.88	35.70	35.51	35.32	35.13	
1'859'100 - 1'863'899	154'925 - 155'324.95			36.08	35.90	35.71	35.52	35.33	35.15	
1'863'900 - 1'868'699	155'325 - 155'724.95			36.09	35.91	35.72	35.54	35.35	35.16	
1'868'700 - 1'873'499	155'725 - 156'124.95			36.11	35.92	35.73	35.55	35.36	35.18	
1'873'500 - 1'878'299	156'125 - 156'524.95			36.12	35.93	35.75	35.56	35.38	35.19	
1'878'300 - 1'883'099	156'525 - 156'924.95			36.13	35.94	35.76	35.58	35.39	35.20	
1'883'100 - 1'887'899	156'925 - 157'324.95			36.14	35.96	35.77	35.59	35.40	35.22	
1'887'900 - 1'892'699	157'325 - 157'724.95			36.15	35.97	35.79	35.60	35.42	35.23	
1'892'700 - 1'897'499	157'725 - 158'124.95			36.16	35.98	35.80	35.61	35.43	35.25	
1'897'500 - 1'902'299	158'125 - 158'524.95			36.18	35.99	35.81	35.63	35.44	35.26	
1'902'300 - 1'907'099	158'525 - 158'924.95			36.19	36.01	35.82	35.64	35.46	35.28	
1'907'100 - 1'911'899	158'925 - 159'324.95			36.20	36.02	35.84	35.65	35.47	35.29	
1'911'900 - 1'916'699	159'325 - 159'724.95			36.21	36.03	35.85	35.67	35.48	35.30	
1'916'700 - 1'921'499	159'725 - 160'124.95			36.22	36.04	35.86	35.68	35.50	35.32	
1'921'500 - 1'926'299	160'125 - 160'524.95			36.23	36.05	35.87	35.69	35.51	35.33	
1'926'300 - 1'931'099	160'525 - 160'924.95			36.24	36.06	35.88	35.70	35.52	35.34	
1'931'100 - 1'935'899	160'925 - 161'324.95			36.25	36.08	35.90	35.72	35.54	35.36	
1'935'900 - 1'940'699	161'325 - 161'724.95			36.27	36.09	35.91	35.73	35.55	35.37	
1'940'700 - 1'945'499	161'725 - 162'124.95			36.28	36.10	35.92	35.74	35.56	35.38	
1'945'500 - 1'950'299	162'125 - 162'524.95			36.29	36.11	35.93	35.75	35.58	35.40	
1'950'300 - 1'955'099	162'525 - 162'924.95			36.30	36.12	35.94	35.77	35.59	35.41	
1'955'100 - 1'959'899	162'925 - 163'324.95			36.31	36.13	35.96	35.78	35.60	35.42	
1'959'900 - 1'964'699	163'325 - 163'724.95			36.32	36.14	35.97	35.79	35.61	35.44	
1'964'700 - 1'969'499	163'725 - 164'124.95			36.33	36.15	35.98	35.80	35.63	35.45	
1'969'500 - 1'974'299	164'125 - 164'524.95			36.34	36.17	35.99	35.81	35.64	35.46	
1'974'300 - 1'979'099	164'525 - 164'924.95			36.35	36.18	36.00	35.83	35.65	35.48	
1'979'100 - 1'983'899	164'925 - 165'324.95			36.36	36.19	36.01	35.84	35.66	35.49	
1'983'900 - 1'988'699	165'325 - 165'724.95			36.37	36.20	36.02	35.85	35.68	35.50	
1'988'700 - 1'993'499	165'725 - 166'124.95			36.38	36.21	36.04	35.86	35.69	35.51	
1'993'500 - 1'998'299	166'125 - 166'524.95			36.39	36.22	36.05	35.87	35.70	35.53	
1'998'300 - 2'003'099	166'525 - 166'924.95			36.40	36.23	36.06	35.89	35.71	35.54	
2'003'100 - 2'007'899	166'925 - 167'324.95			36.41	36.24	36.07	35.90	35.72	35.55	
2'007'900 - 2'012'699	167'325 - 167'724.95			36.42	36.25	36.08	35.91	35.74	35.56	
2'012'700 - 2'017'499	167'725 - 168'124.95			36.43	36.26	36.09	35.92	35.75	35.58	
2'017'500 - 2'022'299	168'125 - 168'524.95			36.44	36.27	36.10	35.93	35.76	35.59	
2'022'300 - 2'027'099	168'525 - 168'924.95			36.45	36.28	36.11	35.94	35.77	35.60	
2'027'100 - 2'031'899	168'925 - 169'324.95			36.46	36.29	36.12	35.95	35.78	35.61	
2'031'900 - 2'036'699	169'325 - 169'724.95			36.47	36.30	36.14	35.97	35.80	35.63	
2'036'700 - 2'041'499	169'725 - 170'124.95			36.48	36.32	36.15	35.98	35.81	35.64	
2'041'500 - 2'046'299	170'125 - 170'524.95			36.49	36.33	36.16	35.99	35.82	35.65	
2'046'300 - 2'051'099	170'525 - 170'924.95			36.50	36.34	36.17	36.00	35.83	35.66	
2'051'100 - 2'055'899	170'925 - 171'324.95			36.51	36.35	36.18	36.01	35.84	35.67	
2'055'900 - 2'060'699	171'325 - 171'724.95			36.52	36.36	36.19	36.02	35.85	35.69	
2'060'700 - 2'065'499	171'725 - 172'124.95			36.53	36.37	36.20	36.03	35.87	35.70	
2'065'500 - 2'070'299	172'125 - 172'524.95			36.54	36.38	36.21	36.04	35.88	35.71	
2'070'300 - 2'079'899	172'525 - 173'324.95			36.56	36.39	36.23	36.06	35.89	35.73	
2'079'900 - 2'089'499	173'325 - 174'124.95			36.58	36.41	36.25	36.08	35.92	35.75	
2'089'500 - 2'099'099	174'125 - 174'924.95			36.59	36.43	36.27	36.10	35.94	35.77	
2'099'100 - 2'108'699	174'925 - 175'724.95			36.61	36.45	36.29	36.12	35.96	35.80	
2'108'700 - 2'118'299	175'725 - 176'524.95			36.63	36.47	36.31	36.14	35.98	35.82	
2'118'300 - 2'127'899	176'525 - 177'324.95			36.65	36.49	36.33	36.17	36.00	35.84	
2'127'900 - 2'137'499	177'325 - 178'124.95			36.67	36.51	36.35	36.19	36.02	35.86	
2'137'500 - 2'147'099	178'125 - 178'924.95			36.69	36.53	36.37	36.21	36.05	35.89	
2'147'100 - 2'156'699	178'925 - 179'724.95			36.70	36.55	36.39	36.23	36.07	35.91	
2'156'700 - 2'166'299	179'725 - 180'524.95			36.72	36.56	36.41	36.25	36.09	35.93	
2'166'300 - 2'175'899	180'525 - 181'324.95			36.74	36.58	36.42	36.27	36.11	35.95	
2'175'900 - 2'185'499	181'325 - 182'124.95			36.76	36.60	36.44	36.29	36.13	35.97	
2'185'500 - 2'195'099	182'125 - 182'924.95			36.77	36.62	36.46	36.31	36.15	35.99	
2'195'100 - 2'204'699	182'925 - 183'724.95			36.79	36.64	36.48	36.32	36.17	36.01	
2'204'700 - 2'214'299	183'725 - 184'524.95			36.81	36.65	36.50	36.34	36.19	36.03	
2'214'300 - 2'223'899	184'525 - 185'324.95			36.82	36.67	36.52	36.36	36.21	36.05	
2'223'900 - 2'233'499	185'325 - 186'124.95			36.84	36.69	36.53	36.38	36.23	36.07	
2'233'500 - 2'243'099	186'125 - 186'924.95			36.86	36.71	36.55	36.40	36.25	36.09	
2'243'100 - 2'252'699	186'925 - 187'724.95			36.87	36.72	36.57	36.42	36.27	36.11	

TRANCHES BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2025				TAUX BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2025						
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. %	
2'252'700 - 2'262'299	187'725 - 188'524.95			36.89	36.74	36.59	36.44	36.28	36.13	
2'262'300 - 2'271'899	188'525 - 189'324.95			36.91	36.76	36.61	36.45	36.30	36.15	
2'271'900 - 2'281'499	189'325 - 190'124.95			36.92	36.77	36.62	36.47	36.32	36.17	
2'281'500 - 2'291'099	190'125 - 190'924.95			36.94	36.79	36.64	36.49	36.34	36.19	
2'291'100 - 2'300'699	190'925 - 191'724.95			36.95	36.81	36.66	36.51	36.36	36.21	
2'300'700 - 2'310'299	191'725 - 192'524.95			36.97	36.82	36.67	36.53	36.38	36.23	
2'310'300 - 2'319'899	192'525 - 193'324.95			36.98	36.84	36.69	36.54	36.40	36.25	
2'319'900 - 2'329'499	193'325 - 194'124.95			37.00	36.85	36.71	36.56	36.41	36.27	
2'329'500 - 2'339'099	194'125 - 194'924.95			37.01	36.87	36.72	36.58	36.43	36.28	
2'339'100 - 2'348'699	194'925 - 195'724.95			37.03	36.88	36.74	36.59	36.45	36.30	
2'348'700 - 2'358'299	195'725 - 196'524.95			37.04	36.90	36.76	36.61	36.47	36.32	
2'358'300 - 2'367'899	196'525 - 197'324.95			37.06	36.92	36.77	36.63	36.48	36.34	
2'367'900 - 2'377'499	197'325 - 198'124.95			37.07	36.93	36.79	36.64	36.50	36.36	
2'377'500 - 2'387'099	198'125 - 198'924.95			37.09	36.95	36.80	36.66	36.52	36.37	
2'387'100 - 2'396'699	198'925 - 199'724.95			37.10	36.96	36.82	36.68	36.53	36.39	
2'396'700 - 2'406'299	199'725 - 200'524.95			37.12	36.98	36.83	36.69	36.55	36.41	
2'406'300 - 2'415'899	200'525 - 201'324.95			37.13	36.99	36.85	36.71	36.57	36.43	
2'415'900 - 2'425'499	201'325 - 202'124.95			37.14	37.00	36.86	36.72	36.58	36.44	
2'425'500 - 2'435'099	202'125 - 202'924.95			37.16	37.02	36.88	36.74	36.60	36.46	
2'435'100 - 2'444'699	202'925 - 203'724.95			37.17	37.03	36.90	36.76	36.62	36.48	
2'444'700 - 2'454'299	203'725 - 204'524.95			37.19	37.05	36.91	36.77	36.63	36.49	
2'454'300 - 2'463'899	204'525 - 205'324.95			37.20	37.06	36.92	36.79	36.65	36.51	
2'463'900 - 2'473'499	205'325 - 206'124.95			37.21	37.08	36.94	36.80	36.66	36.53	
2'473'500 - 2'483'099	206'125 - 206'924.95			37.23	37.09	36.95	36.82	36.68	36.54	
2'483'100 - 2'492'699	206'925 - 207'724.95			37.24	37.10	36.97	36.83	36.70	36.56	
2'492'700 - 2'502'299	207'725 - 208'524.95			37.25	37.12	36.98	36.85	36.71	36.58	
2'502'300 - 2'511'899	208'525 - 209'324.95			37.27	37.13	37.00	36.86	36.73	36.59	
2'511'900 - 2'521'499	209'325 - 210'124.95			37.28	37.15	37.01	36.88	36.74	36.61	
2'521'500 - 2'531'099	210'125 - 210'924.95			37.29	37.16	37.02	36.89	36.76	36.62	
2'531'100 - 2'540'699	210'925 - 211'724.95			37.30	37.17	37.04	36.91	36.77	36.64	
2'540'700 - 2'550'299	211'725 - 212'524.95			37.32	37.19	37.05	36.92	36.79	36.65	
2'550'300 - 2'559'899	212'525 - 213'324.95			37.33	37.20	37.07	36.93	36.80	36.67	
2'559'900 - 2'569'499	213'325 - 214'124.95			37.34	37.21	37.08	36.95	36.82	36.68	
2'569'500 - 2'579'099	214'125 - 214'924.95			37.36	37.22	37.09	36.96	36.83	36.70	
2'579'100 - 2'588'699	214'925 - 215'724.95			37.37	37.24	37.11	36.98	36.84	36.71	
2'588'700 - 2'598'299	215'725 - 216'524.95			37.38	37.25	37.12	36.99	36.86	36.73	
2'598'300 - 2'607'899	216'525 - 217'324.95			37.39	37.26	37.13	37.00	36.87	36.74	
2'607'900 - 2'617'499	217'325 - 218'124.95			37.40	37.27	37.15	37.02	36.89	36.76	
2'617'500 - 2'627'099	218'125 - 218'924.95			37.42	37.29	37.16	37.03	36.90	36.77	
2'627'100 - 2'636'699	218'925 - 219'724.95			37.43	37.30	37.17	37.04	36.92	36.79	
2'636'700 - 2'646'299	219'725 - 220'524.95			37.44	37.31	37.18	37.06	36.93	36.80	
2'646'300 - 2'655'899	220'525 - 221'324.95			37.45	37.32	37.20	37.07	36.94	36.82	
2'655'900 - 2'665'499	221'325 - 222'124.95			37.46	37.34	37.21	37.08	36.96	36.83	
2'665'500 - 2'675'099	222'125 - 222'924.95			37.47	37.35	37.22	37.10	36.97	36.84	
2'675'100 - 2'684'699	222'925 - 223'724.95			37.49	37.36	37.23	37.11	36.98	36.86	
2'684'700 - 2'694'299	223'725 - 224'524.95			37.50	37.37	37.25	37.12	37.00	36.87	
2'694'300 - 2'703'899	224'525 - 225'324.95			37.51	37.38	37.26	37.13	37.01	36.88	
2'703'900 - 2'713'499	225'325 - 226'124.95			37.52	37.40	37.27	37.15	37.02	36.90	
2'713'500 - 2'723'099	226'125 - 226'924.95			37.53	37.41	37.28	37.16	37.04	36.91	
2'723'100 - 2'732'699	226'925 - 227'724.95			37.54	37.42	37.30	37.17	37.05	36.93	
2'732'700 - 2'742'299	227'725 - 228'524.95			37.55	37.43	37.31	37.18	37.06	36.94	
2'742'300 - 2'751'899	228'525 - 229'324.95			37.56	37.44	37.32	37.20	37.07	36.95	
2'751'900 - 2'761'499	229'325 - 230'124.95			37.57	37.45	37.33	37.21	37.09	36.96	
2'761'500 - 2'771'099	230'125 - 230'924.95			37.58	37.46	37.34	37.22	37.10	36.98	
2'771'100 - 2'780'699	230'925 - 231'724.95			37.60	37.47	37.35	37.23	37.11	36.99	
2'780'700 - 2'790'299	231'725 - 232'524.95			37.61	37.49	37.37	37.24	37.12	37.00	
2'790'300 - 2'799'899	232'525 - 233'324.95			37.62	37.50	37.38	37.26	37.14	37.02	
2'799'900 - 2'809'499	233'325 - 234'124.95			37.63	37.51	37.39	37.27	37.15	37.03	
2'809'500 - 2'819'099	234'125 - 234'924.95			37.64	37.52	37.40	37.28	37.16	37.04	
2'819'100 - 2'828'699	234'925 - 235'724.95			37.65	37.53	37.41	37.29	37.17	37.05	
2'828'700 - 2'838'299	235'725 - 236'524.95			37.66	37.54	37.42	37.30	37.18	37.07	
2'838'300 - 2'847'899	236'525 - 237'324.95			37.67	37.55	37.43	37.31	37.20	37.08	
2'847'900 - 2'857'499	237'325 - 238'124.95			37.68	37.56	37.44	37.33	37.21	37.09	
2'857'500 - 2'867'099	238'125 - 238'924.95			37.69	37.57	37.45	37.34	37.22	37.10	
2'867'100 - 2'876'699	238'925 - 239'724.95			37.70	37.58	37.46	37.35	37.23	37.11	
2'876'700 - 2'886'299	239'725 - 240'524.95			37.71	37.59	37.48	37.36	37.24	37.13	
2'886'300 - 2'895'899	240'525 - 241'324.95			37.72	37.60	37.49	37.37	37.25	37.14	
2'895'900 - 2'905'499	241'325 - 242'124.95			37.73	37.61	37.50	37.38	37.27	37.15	
2'905'500 - 2'915'099	242'125 - 242'924.95			37.74	37.62	37.51	37.39	37.28	37.16	
2'915'100 - 2'924'699	242'925 - 243'724.95			37.75	37.63	37.52	37.40	37.29	37.17	
2'924'700 - 2'934'299	243'725 - 244'524.95			37.76	37.64	37.53	37.41	37.30	37.18	

TRANCHES BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2025				TAUX BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2025						
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. %	
2'934'300 - 2'943'899	244'525 -	245'324.95		37.77	37.65	37.54	37.42	37.31	37.20	
2'943'900 - 2'953'499	245'325 -	246'124.95		37.77	37.66	37.55	37.43	37.32	37.21	
2'953'500 - 2'963'099	246'125 -	246'924.95		37.78	37.67	37.56	37.45	37.33	37.22	
2'963'100 - 2'972'699	246'925 -	247'724.95		37.79	37.68	37.57	37.46	37.34	37.23	
2'972'700 - 2'982'299	247'725 -	248'524.95		37.80	37.69	37.58	37.47	37.35	37.24	
2'982'300 - 2'991'899	248'525 -	249'324.95		37.81	37.70	37.59	37.48	37.36	37.25	
2'991'900 - 3'001'499	249'325 -	250'124.95		37.82	37.71	37.60	37.49	37.37	37.26	
3'001'500 - 3'011'099	250'125 -	250'924.95		37.83	37.72	37.61	37.50	37.39	37.27	
3'011'100 - 3'020'699	250'925 -	251'724.95		37.84	37.73	37.62	37.51	37.40	37.29	
3'020'700 - 3'030'299	251'725 -	252'524.95		37.85	37.74	37.63	37.52	37.41	37.30	
3'030'300 - 3'039'899	252'525 -	253'324.95		37.86	37.75	37.64	37.53	37.42	37.31	
3'039'900 - 3'049'499	253'325 -	254'124.95		37.87	37.76	37.65	37.54	37.43	37.32	
3'049'500 - 3'059'099	254'125 -	254'924.95		37.87	37.77	37.66	37.55	37.44	37.33	
3'059'100 - 3'068'699	254'925 -	255'724.95		37.88	37.77	37.67	37.56	37.45	37.34	
3'068'700 - 3'078'299	255'725 -	256'524.95		37.89	37.78	37.67	37.57	37.46	37.35	
3'078'300 - 3'097'499	256'525 -	258'124.95		37.90	37.80	37.69	37.58	37.47	37.36	
3'097'500 - 3'116'699	258'125 -	259'724.95		37.92	37.81	37.71	37.60	37.49	37.38	
3'116'700 - 3'135'899	259'725 -	261'324.95		37.94	37.83	37.73	37.62	37.51	37.41	
3'135'900 - 3'155'099	261'325 -	262'924.95		37.95	37.85	37.74	37.64	37.53	37.43	
3'155'100 - 3'174'299	262'925 -	264'524.95		37.97	37.87	37.76	37.66	37.55	37.45	
3'174'300 - 3'193'499	264'525 -	266'124.95		37.99	37.88	37.78	37.67	37.57	37.46	
3'193'500 - 3'212'699	266'125 -	267'724.95		38.00	37.90	37.80	37.69	37.59	37.48	
3'212'700 - 3'231'899	267'725 -	269'324.95		38.02	37.92	37.81	37.71	37.61	37.50	
3'231'900 - 3'251'099	269'325 -	270'924.95		38.03	37.93	37.83	37.73	37.62	37.52	
3'251'100 - 3'270'299	270'925 -	272'524.95		38.05	37.95	37.85	37.74	37.64	37.54	
3'270'300 - 3'289'499	272'525 -	274'124.95		38.06	37.96	37.86	37.76	37.66	37.56	
3'289'500 - 3'308'699	274'125 -	275'724.95		38.08	37.98	37.88	37.78	37.68	37.58	
3'308'700 - 3'327'899	275'725 -	277'324.95		38.09	37.99	37.90	37.80	37.70	37.59	
3'327'900 - 3'347'099	277'325 -	278'924.95		38.11	38.01	37.91	37.81	37.71	37.61	
3'347'100 - 3'366'299	278'925 -	280'524.95		38.12	38.03	37.93	37.83	37.73	37.63	
3'366'300 - 3'385'499	280'525 -	282'124.95		38.14	38.04	37.94	37.84	37.75	37.65	
3'385'500 - 3'404'699	282'125 -	283'724.95		38.15	38.06	37.96	37.86	37.76	37.66	
3'404'700 - 3'423'899	283'725 -	285'324.95		38.17	38.07	37.97	37.88	37.78	37.68	
3'423'900 - 3'443'099	285'325 -	286'924.95		38.18	38.08	37.99	37.89	37.79	37.70	
3'443'100 - 3'462'299	286'925 -	288'524.95		38.19	38.10	38.00	37.91	37.81	37.71	
3'462'300 - 3'481'499	288'525 -	290'124.95		38.21	38.11	38.02	37.92	37.83	37.73	
3'481'500 - 3'500'699	290'125 -	291'724.95		38.22	38.13	38.03	37.94	37.84	37.75	
3'500'700 - 3'519'899	291'725 -	293'324.95		38.23	38.14	38.05	37.95	37.86	37.76	
3'519'900 - 3'539'099	293'325 -	294'924.95		38.25	38.15	38.06	37.97	37.87	37.78	
3'539'100 - 3'558'299	294'925 -	296'524.95		38.26	38.17	38.07	37.98	37.89	37.79	
3'558'300 - 3'577'499	296'525 -	298'124.95		38.27	38.18	38.09	38.00	37.90	37.81	
3'577'500 - 3'596'699	298'125 -	299'724.95		38.29	38.19	38.10	38.01	37.92	37.83	
3'596'700 - 3'615'899	299'725 -	301'324.95		38.30	38.21	38.12	38.02	37.93	37.84	
3'615'900 - 3'635'099	301'325 -	302'924.95		38.31	38.22	38.13	38.04	37.95	37.86	
3'635'100 - 3'654'299	302'925 -	304'524.95		38.32	38.23	38.14	38.05	37.96	37.87	
3'654'300 - 3'673'499	304'525 -	306'124.95		38.34	38.25	38.16	38.07	37.98	37.89	
3'673'500 - 3'692'699	306'125 -	307'724.95		38.35	38.26	38.17	38.08	37.99	37.90	
3'692'700 - 3'711'899	307'725 -	309'324.95		38.36	38.27	38.18	38.09	38.00	37.91	
3'711'900 - 3'731'099	309'325 -	310'924.95		38.37	38.28	38.19	38.11	38.02	37.93	
3'731'100 - 3'750'299	310'925 -	312'524.95		38.38	38.29	38.21	38.12	38.03	37.94	
3'750'300 - 3'769'499	312'525 -	314'124.95		38.39	38.31	38.22	38.13	38.04	37.96	
3'769'500 - 3'788'699	314'125 -	315'724.95		38.41	38.32	38.23	38.14	38.06	37.97	
3'788'700 - 3'807'899	315'725 -	317'324.95		38.42	38.33	38.24	38.16	38.07	37.98	
3'807'900 - 3'827'099	317'325 -	318'924.95		38.43	38.34	38.26	38.17	38.08	38.00	
3'827'100 - 3'846'299	318'925 -	320'524.95		38.44	38.35	38.27	38.18	38.10	38.01	
3'846'300 - 3'865'499	320'525 -	322'124.95		38.45	38.36	38.28	38.19	38.11	38.02	
3'865'500 - 3'884'699	322'125 -	323'724.95		38.46	38.38	38.29	38.21	38.12	38.04	
3'884'700 - 3'903'899	323'725 -	325'324.95		38.47	38.39	38.30	38.22	38.13	38.05	
3'903'900 - 3'923'099	325'325 -	326'924.95		38.48	38.40	38.31	38.23	38.15	38.06	
3'923'100 - 3'942'299	326'925 -	328'524.95		38.49	38.41	38.33	38.24	38.16	38.08	
3'942'300 - 3'961'499	328'525 -	330'124.95		38.50	38.42	38.34	38.25	38.17	38.09	
3'961'500 - 3'980'699	330'125 -	331'724.95		38.51	38.43	38.35	38.27	38.18	38.10	
3'980'700 - 3'999'899	331'725 -	333'324.95		38.52	38.44	38.36	38.28	38.19	38.11	
3'999'900 - 4'019'099	333'325 -	334'924.95		38.53	38.45	38.37	38.29	38.21	38.12	
4'019'100 - 4'038'299	334'925 -	336'524.95		38.54	38.46	38.38	38.30	38.22	38.14	
4'038'300 - 4'057'499	336'525 -	338'124.95		38.55	38.47	38.39	38.31	38.23	38.15	
4'057'500 - 4'076'699	338'125 -	339'724.95		38.56	38.48	38.40	38.32	38.24	38.16	
4'076'700 - 4'095'899	339'725 -	341'324.95		38.57	38.49	38.41	38.33	38.25	38.17	
4'095'900 - 4'115'099	341'325 -	342'924.95		38.58	38.50	38.42	38.34	38.26	38.18	
4'115'100 - 4'134'299	342'925 -	344'524.95		38.59	38.51	38.43	38.35	38.27	38.20	
4'134'300 - 4'153'499	344'525 -	346'124.95		38.60	38.52	38.44	38.37	38.29	38.21	

TRANCHES BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2025				TAUX BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2025						
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. %	
4'153'500 - 4'172'699	346'125 -	347'724.95		38.61	38.53	38.45	38.38	38.30	38.22	
4'172'700 - 4'191'899	347'725 -	349'324.95		38.62	38.54	38.46	38.39	38.31	38.23	
4'191'900 - 4'211'099	349'325 -	350'924.95		38.63	38.55	38.47	38.40	38.32	38.24	
4'211'100 - 4'230'299	350'925 -	352'524.95		38.64	38.56	38.48	38.41	38.33	38.25	
4'230'300 - 4'249'499	352'525 -	354'124.95		38.65	38.57	38.49	38.42	38.34	38.26	
4'249'500 - 4'268'699	354'125 -	355'724.95		38.66	38.58	38.50	38.43	38.35	38.27	
4'268'700 - 4'287'899	355'725 -	357'324.95		38.67	38.59	38.51	38.44	38.36	38.28	
4'287'900 - 4'307'099	357'325 -	358'924.95		38.67	38.60	38.52	38.45	38.37	38.29	
4'307'100 - 4'326'299	358'925 -	360'524.95		38.68	38.61	38.53	38.46	38.38	38.30	
4'326'300 - 4'345'499	360'525 -	362'124.95		38.69	38.62	38.54	38.47	38.39	38.32	
4'345'500 - 4'364'699	362'125 -	363'724.95		38.70	38.63	38.55	38.48	38.40	38.33	
4'364'700 - 4'383'899	363'725 -	365'324.95		38.71	38.63	38.56	38.49	38.41	38.34	
4'383'900 - 4'403'099	365'325 -	366'924.95		38.72	38.64	38.57	38.49	38.42	38.35	
4'403'100 - 4'422'299	366'925 -	368'524.95		38.73	38.65	38.58	38.50	38.43	38.36	
4'422'300 - 4'441'499	368'525 -	370'124.95		38.73	38.66	38.59	38.51	38.44	38.37	
4'441'500 - 4'479'899	370'125 -	373'324.95		38.75	38.67	38.60	38.53	38.45	38.38	
4'479'900 - 4'518'299	373'325 -	376'524.95		38.76	38.69	38.62	38.55	38.47	38.40	
4'518'300 - 4'556'699	376'525 -	379'724.95		38.78	38.71	38.63	38.56	38.49	38.42	
4'556'700 - 4'595'099	379'725 -	382'924.95		38.79	38.72	38.65	38.58	38.51	38.44	
4'595'100 - 4'633'499	382'925 -	386'124.95		38.81	38.74	38.67	38.60	38.53	38.46	
4'633'500 - 4'671'899	386'125 -	389'324.95		38.82	38.75	38.68	38.61	38.54	38.47	
4'671'900 - 4'710'299	389'325 -	392'524.95		38.84	38.77	38.70	38.63	38.56	38.49	
4'710'300 - 4'748'699	392'525 -	395'724.95		38.85	38.78	38.72	38.65	38.58	38.51	
4'748'700 - 4'787'099	395'725 -	398'924.95		38.87	38.80	38.73	38.66	38.60	38.53	
4'787'100 - 4'825'499	398'925 -	402'124.95		38.88	38.81	38.75	38.68	38.61	38.54	
4'825'500 - 4'863'899	402'125 -	405'324.95		38.90	38.83	38.76	38.69	38.63	38.56	
4'863'900 - 4'902'299	405'325 -	408'524.95		38.91	38.84	38.78	38.71	38.64	38.58	
4'902'300 - 4'940'699	408'525 -	411'724.95		38.92	38.86	38.79	38.73	38.66	38.59	
4'940'700 - 4'979'099	411'725 -	414'924.95		38.94	38.87	38.81	38.74	38.67	38.61	
4'979'100 - 5'017'499	414'925 -	418'124.95		38.95	38.88	38.82	38.75	38.69	38.62	
5'017'500 - 5'055'899	418'125 -	421'324.95		38.96	38.90	38.83	38.77	38.70	38.64	
5'055'900 - 5'094'299	421'325 -	424'524.95		38.97	38.91	38.85	38.78	38.72	38.66	
5'094'300 - 5'132'699	424'525 -	427'724.95		38.99	38.92	38.86	38.80	38.73	38.67	
5'132'700 - 5'171'099	427'725 -	430'924.95		39.00	38.94	38.87	38.81	38.75	38.68	
5'171'100 - 5'209'499	430'925 -	434'124.95		39.01	38.95	38.89	38.82	38.76	38.70	
5'209'500 - 5'247'899	434'125 -	437'324.95		39.02	38.96	38.90	38.84	38.78	38.71	
5'247'900 - 5'286'299	437'325 -	440'524.95		39.04	38.97	38.91	38.85	38.79	38.73	
5'286'300 - 5'324'699	440'525 -	443'724.95		39.05	38.99	38.92	38.86	38.80	38.74	
5'324'700 - 5'363'099	443'725 -	446'924.95		39.06	39.00	38.94	38.88	38.82	38.76	
5'363'100 - 5'401'499	446'925 -	450'124.95		39.07	39.01	38.95	38.89	38.83	38.77	
5'401'500 - 5'439'899	450'125 -	453'324.95		39.08	39.02	38.96	38.90	38.84	38.78	
5'439'900 - 5'478'299	453'325 -	456'524.95		39.09	39.03	38.97	38.91	38.85	38.79	
5'478'300 - 5'516'699	456'525 -	459'724.95		39.10	39.04	38.98	38.93	38.87	38.81	
5'516'700 - 5'555'099	459'725 -	462'924.95		39.11	39.05	39.00	38.94	38.88	38.82	
5'555'100 - 5'593'499	462'925 -	466'124.95		39.12	39.07	39.01	38.95	38.89	38.83	
5'593'500 - 5'631'899	466'125 -	469'324.95		39.13	39.08	39.02	38.96	38.90	38.85	
5'631'900 - 5'670'299	469'325 -	472'524.95		39.14	39.09	39.03	38.97	38.91	38.86	
5'670'300 - 5'708'699	472'525 -	475'724.95		39.15	39.10	39.04	38.98	38.93	38.87	
5'708'700 - 5'747'099	475'725 -	478'924.95		39.16	39.11	39.05	38.99	38.94	38.88	
5'747'100 - 5'785'499	478'925 -	482'124.95		39.17	39.12	39.06	39.01	38.95	38.89	
5'785'500 - 5'823'899	482'125 -	485'324.95		39.18	39.13	39.07	39.02	38.96	38.90	
5'823'900 - 5'862'299	485'325 -	488'524.95		39.19	39.14	39.08	39.03	38.97	38.92	
5'862'300 - 5'900'699	488'525 -	491'724.95		39.20	39.15	39.09	39.04	38.98	38.93	
5'900'700 - 5'939'099	491'725 -	494'924.95		39.21	39.16	39.10	39.05	38.99	38.94	
5'939'100 - 6'015'899	494'925 -	501'324.95		39.22	39.17	39.12	39.06	39.01	38.95	
6'015'900 - 6'092'699	501'325 -	507'724.95		39.24	39.19	39.14	39.08	39.03	38.98	
6'092'700 - 6'169'499	507'725 -	514'124.95		39.26	39.21	39.15	39.10	39.05	39.00	
6'169'500 - 6'246'299	514'125 -	520'524.95		39.28	39.22	39.17	39.12	39.07	39.02	
6'246'300 - 6'323'099	520'525 -	526'924.95		39.29	39.24	39.19	39.14	39.09	39.04	
6'323'100 - 6'399'899	526'925 -	533'324.95		39.31	39.26	39.21	39.16	39.11	39.06	
6'399'900 - 6'476'699	533'325 -	539'724.95		39.33	39.28	39.23	39.18	39.13	39.08	
6'476'700 - 6'553'499	539'725 -	546'124.95		39.34	39.29	39.24	39.19	39.14	39.09	
6'553'500 - 6'630'299	546'125 -	552'524.95		39.36	39.31	39.26	39.21	39.16	39.11	
6'630'300 - 6'707'099	552'525 -	558'924.95		39.37	39.32	39.27	39.23	39.18	39.13	
6'707'100 - 6'783'899	558'925 -	565'324.95		39.38	39.34	39.29	39.24	39.19	39.15	
6'783'900 - 6'860'699	565'325 -	571'724.95		39.40	39.35	39.30	39.26	39.21	39.16	
6'860'700 - 6'937'499	571'725 -	578'124.95		39.41	39.37	39.32	39.27	39.23	39.18	
6'937'500 - 7'014'299	578'125 -	584'524.95		39.43	39.38	39.33	39.29	39.24	39.20	
7'014'300 - 7'091'099	584'525 -	590'924.95		39.44	39.39	39.35	39.30	39.26	39.21	
7'091'100 - 7'167'899	590'925 -	597'324.95		39.45	39.41	39.36	39.32	39.27	39.23	
7'167'900 - 7'244'699	597'325 -	603'724.95		39.46	39.42	39.37	39.33	39.29	39.24	

TRANCHES BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2025				TAUX BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2025					
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. %		
7'244'700 - 7'321'499	603'725 - 610'124.95	39.48	39.43	39.39	39.34	39.30	39.26		
7'321'500 - 7'398'299	610'125 - 616'524.95	39.49	39.44	39.40	39.36	39.31	39.27		
7'398'300 - 7'475'099	616'525 - 622'924.95	39.50	39.46	39.41	39.37	39.33	39.28		
7'475'100 - 7'551'899	622'925 - 629'324.95	39.51	39.47	39.43	39.38	39.34	39.30		
7'551'900 - 7'628'699	629'325 - 635'724.95	39.52	39.48	39.44	39.40	39.35	39.31		
7'628'700 - 7'705'499	635'725 - 642'124.95	39.53	39.49	39.45	39.41	39.37	39.32		
7'705'500 - 7'782'299	642'125 - 648'524.95	39.54	39.50	39.46	39.42	39.38	39.34		
7'782'300 - 7'859'099	648'525 - 654'924.95	39.56	39.51	39.47	39.43	39.39	39.35		
7'859'100 - 7'935'899	654'925 - 661'324.95	39.57	39.52	39.48	39.44	39.40	39.36		
7'935'900 - 8'012'699	661'325 - 667'724.95	39.58	39.54	39.50	39.46	39.42	39.38		
8'012'700 - 8'089'499	667'725 - 674'124.95	39.59	39.55	39.51	39.47	39.43	39.39		
8'089'500 - 8'166'299	674'125 - 680'524.95	39.60	39.56	39.52	39.48	39.44	39.40		
8'166'300 - 8'243'099	680'525 - 686'924.95	39.61	39.57	39.53	39.49	39.45	39.41		
8'243'100 - 8'319'899	686'925 - 693'324.95	39.61	39.58	39.54	39.50	39.46	39.42		
8'319'900 - 8'473'499	693'325 - 706'124.95	39.63	39.59	39.55	39.51	39.48	39.44		
8'473'500 - 8'627'099	706'125 - 718'924.95	39.65	39.61	39.57	39.53	39.50	39.46		
8'627'100 - 8'780'699	718'925 - 731'724.95	39.66	39.63	39.59	39.55	39.52	39.48		
8'780'700 - 8'934'299	731'725 - 744'524.95	39.68	39.64	39.61	39.57	39.54	39.50		
8'934'300 - 9'087'899	744'525 - 757'324.95	39.70	39.66	39.63	39.59	39.55	39.52		
9'087'900 - 9'241'499	757'325 - 770'124.95	39.71	39.68	39.64	39.61	39.57	39.54		
9'241'500 - 9'395'099	770'125 - 782'924.95	39.73	39.69	39.66	39.62	39.59	39.56		
9'395'100 - 9'548'699	782'925 - 795'724.95	39.74	39.71	39.67	39.64	39.61	39.57		
9'548'700 - 9'702'299	795'725 - 808'524.95	39.76	39.72	39.69	39.66	39.62	39.59		
9'702'300 - 9'855'899	808'525 - 821'324.95	39.77	39.74	39.70	39.67	39.64	39.61		
9'855'900 - 10'009'499	821'325 - 834'124.95	39.78	39.75	39.72	39.69	39.65	39.62		
10'009'500 - 10'163'099	834'125 - 846'924.95	39.80	39.76	39.73	39.70	39.67	39.64		
10'163'100 - 10'316'699	846'925 - 859'724.95	39.81	39.78	39.75	39.71	39.68	39.65		
10'316'700 - 10'470'299	859'725 - 872'524.95	39.82	39.79	39.76	39.73	39.70	39.67		
10'470'300 - 10'623'899	872'525 - 885'324.95	39.83	39.80	39.77	39.74	39.71	39.68		
10'623'900 - 10'777'499	885'325 - 898'124.95	39.84	39.81	39.78	39.75	39.72	39.69		
10'777'500 - 10'931'099	898'125 - 910'924.95	39.85	39.82	39.80	39.77	39.74	39.71		
10'931'100 - 11'084'699	910'925 - 923'724.95	39.86	39.84	39.81	39.78	39.75	39.72		
11'084'700 - 11'238'299	923'725 - 936'524.95	39.87	39.85	39.82	39.79	39.76	39.73		
11'238'300 - 11'391'899	936'525 - 949'324.95	39.89	39.86	39.83	39.80	39.77	39.74		
11'391'900 - 11'545'499	949'325 - 962'124.95	39.89	39.87	39.84	39.81	39.78	39.76		
11'545'500 - 11'699'099	962'125 - 974'924.95	39.90	39.88	39.85	39.82	39.80	39.77		
11'699'100 - 11'852'699	974'925 - 987'724.95	39.91	39.89	39.86	39.83	39.81	39.78		
11'852'700 - 12'006'299	987'725 - 1'000'524.95	39.92	39.90	39.87	39.84	39.82	39.79		
12'006'300 - 12'159'899	1'000'525 - 1'013'324.95	39.93	39.91	39.88	39.85	39.83	39.80		
12'159'900 - 12'467'099	1'013'325 - 1'038'924.95	39.94	39.92	39.89	39.87	39.84	39.82		
12'467'100 - 12'774'299	1'038'925 - 1'064'524.95	39.96	39.94	39.91	39.89	39.86	39.84		
12'774'300 - 13'081'499	1'064'525 - 1'090'124.95	39.98	39.95	39.93	39.90	39.88	39.85		
13'081'500 - 13'388'699	1'090'125 - 1'115'724.95	39.99	39.97	39.94	39.92	39.90	39.87		
13'388'700 - 13'695'899	1'115'725 - 1'141'324.95	40.01	39.98	39.96	39.94	39.91	39.89		
13'695'900 - 14'003'099	1'141'325 - 1'166'924.95	40.02	40.00	39.97	39.95	39.93	39.91		
14'003'100 - 14'310'299	1'166'925 - 1'192'524.95	40.03	40.01	39.99	39.97	39.94	39.92		
14'310'300 - 14'617'499	1'192'525 - 1'218'124.95	40.05	40.02	40.00	39.98	39.96	39.94		
14'617'500 - 14'924'699	1'218'125 - 1'243'724.95	40.06	40.04	40.01	39.99	39.97	39.95		
14'924'700 - 15'231'899	1'243'725 - 1'269'324.95	40.07	40.05	40.03	40.01	39.99	39.96		
15'231'900 - 15'539'099	1'269'325 - 1'294'924.95	40.08	40.06	40.04	40.02	40.00	39.98		
15'539'100 - 15'846'299	1'294'925 - 1'320'524.95	40.09	40.07	40.05	40.03	40.01	39.99		
15'846'300 - 16'153'499	1'320'525 - 1'346'124.95	40.10	40.08	40.06	40.04	40.02	40.00		
16'153'500 - 16'460'699	1'346'125 - 1'371'724.95	40.11	40.09	40.07	40.05	40.03	40.01		
16'460'700 - 17'075'099	1'371'725 - 1'422'924.95	40.12	40.11	40.09	40.07	40.05	40.03		
17'075'100 - 17'689'499	1'422'925 - 1'474'124.95	40.14	40.12	40.11	40.09	40.07	40.05		
17'689'500 - 18'303'899	1'474'125 - 1'525'324.95	40.16	40.14	40.12	40.11	40.09	40.07		
18'303'900 - 18'918'299	1'525'325 - 1'576'524.95	40.17	40.16	40.14	40.12	40.11	40.09		
18'918'300 - 19'532'699	1'576'525 - 1'627'724.95	40.19	40.17	40.16	40.14	40.12	40.11		
19'532'700 - 20'147'099	1'627'725 - 1'678'924.95	40.20	40.19	40.17	40.15	40.14	40.12		
20'147'100 - 20'761'499	1'678'925 - 1'730'124.95	40.21	40.20	40.18	40.17	40.15	40.14		
20'761'500 - 21'375'899	1'730'125 - 1'781'324.95	40.23	40.21	40.20	40.18	40.17	40.15		
21'375'900 - 21'990'299	1'781'325 - 1'832'524.95	40.24	40.22	40.21	40.19	40.18	40.16		
21'990'300 - 22'604'699	1'832'525 - 1'883'724.95	40.25	40.23	40.22	40.21	40.19	40.18		
22'604'700 - 23'219'099	1'883'725 - 1'934'924.95	40.26	40.24	40.23	40.22	40.20	40.19		
23'219'100 - 24'447'899	1'934'925 - 2'037'324.95	40.27	40.26	40.25	40.23	40.22	40.21		
24'447'900 - 25'676'699	2'037'325 - 2'139'724.95	40.29	40.28	40.26	40.25	40.24	40.23		
25'676'700 - 26'905'499	2'139'725 - 2'242'124.95	40.30	40.29	40.28	40.27	40.26	40.24		
26'905'500 - 28'134'299	2'242'125 - 2'344'524.95	40.32	40.31	40.30	40.28	40.27	40.26		
28'134'300 - 29'363'099	2'344'525 - 2'446'924.95	40.33	40.32	40.31	40.30	40.29	40.28		
29'363'100 - 30'591'899	2'446'925 - 2'549'324.95	40.34	40.33	40.32	40.31	40.30	40.29		
30'591'900 - 31'820'699	2'549'325 - 2'651'724.95	40.35	40.34	40.33	40.32	40.31	40.30		

TRANCHES BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2025				TAUX BAREMES Cr DE RECTIFICATION IMPOTS A LA SOURCE 2025					
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. %
31'820'700 - 33'049'499	2'651'725 - 2'754'124.95			40.36	40.35	40.35	40.34	40.33	40.32
33'049'500 - 34'278'299	2'754'125 - 2'856'524.95			40.37	40.36	40.36	40.35	40.34	40.33
34'278'300 - 35'507'099	2'856'525 - 2'958'924.95			40.38	40.37	40.36	40.36	40.35	40.34
35'507'100 - 36'735'899	2'958'925 - 3'061'324.95			40.39	40.38	40.37	40.36	40.36	40.35
36'735'900 - 37'964'699	3'061'325 - 3'163'724.95			40.40	40.39	40.38	40.37	40.36	40.36
37'964'700 - 39'193'499	3'163'725 - 3'266'124.95			40.41	40.40	40.39	40.38	40.37	40.36
39'193'500 - 41'651'099	3'266'125 - 3'470'924.95			40.42	40.41	40.40	40.39	40.38	40.38
41'651'100 - 44'108'699	3'470'925 - 3'675'724.95			40.43	40.42	40.41	40.40	40.40	40.39
44'108'700 - 46'566'299	3'675'725 - 3'880'524.95			40.44	40.43	40.42	40.42	40.41	40.40
46'566'300 - 49'023'899	3'880'525 - 4'085'324.95			40.45	40.44	40.43	40.43	40.42	40.41
49'023'900 - 51'481'499	4'085'325 - 4'290'124.95			40.46	40.45	40.44	40.44	40.43	40.42
51'481'500 - 53'939'099	4'290'125 - 4'494'924.95			40.46	40.46	40.45	40.45	40.44	40.43
53'939'100 - 56'396'699	4'494'925 - 4'699'724.95			40.47	40.46	40.46	40.45	40.45	40.44
56'396'700 - 58'854'299	4'699'725 - 4'904'524.95			40.48	40.47	40.47	40.46	40.45	40.45
58'854'300 - 63'769'499	4'904'525 - 5'314'124.95			40.49	40.48	40.47	40.47	40.46	40.46
63'769'500 - 68'684'699	5'314'125 - 5'723'724.95			40.50	40.49	40.49	40.48	40.48	40.47
68'684'700 - 73'599'899	5'723'725 - 6'133'324.95			40.50	40.50	40.49	40.49	40.49	40.48
73'599'900 - 78'515'099	6'133'325 - 6'542'924.95			40.51	40.51	40.50	40.50	40.49	40.49
78'515'100 - 83'430'299	6'542'925 - 6'952'524.95			40.52	40.51	40.51	40.51	40.50	40.50
83'430'300 - 88'345'499	6'952'525 - 7'362'124.95			40.52	40.52	40.52	40.51	40.51	40.51
88'345'500 - 93'260'699	7'362'125 - 7'771'724.95			40.53	40.53	40.52	40.52	40.52	40.51
93'260'700 - 98'175'899	7'771'725 - 8'181'324.95			40.53	40.53	40.53	40.52	40.52	40.52
98'175'900 - 103'091'100	8'181'325 - 8'590'925.03			40.54	40.53	40.53	40.53	40.53	40.52