

TRANCHES BAREMES IMPOTS A LA SOURCE 2025					TAUX BAREMES IMPOTS A LA SOURCE 2025																			
Année fr.	Mois fr.	A l'heure fr.	A0	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H0	H1	H2	H3	H4	H5			
			Seul	Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent					Famille monoparentale										
			%	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	%	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %			
0	29'399	0 - 2'449.95	0.00 - 13.60																					
29'400 -	29'999	2'450 - 2'499.95	13.61 - 13.88	0.09																				
30'000 -	30'599	2'500 - 2'549.95	13.89 - 14.16	0.10	Le conjoint ne travaille pas et n'a pas de revenu acquis en compensation (assurance-maladie / accidents / invalidité / maternité / chômage).												Le barème H0 ne peut être utilisé que par l'administration fiscale et pour la taxation des charges partielles.							
30'600 -	31'199	2'550 - 2'599.95	14.17 - 14.43	0.29																				
31'200 -	31'799	2'600 - 2'649.95	14.44 - 14.71	0.50																				
31'800 -	32'399	2'650 - 2'699.95	14.72 - 14.99	0.71							0.17													
32'400 -	32'999	2'700 - 2'749.95	15.00 - 15.27	0.90							0.36													
32'400 -	32'999	2'700 - 2'749.95	15.00 - 15.27	0.90						0.55														
33'000 -	33'599	2'750 - 2'799.95	15.28 - 15.55	1.09						0.74														
33'600 -	34'199	2'800 - 2'849.95	15.56 - 15.82	1.27						0.91														
34'200 -	34'799	2'850 - 2'899.95	15.83 - 16.10	1.45						1.08														
34'800 -	35'399	2'900 - 2'949.95	16.11 - 16.38	1.62						1.25														
35'400 -	35'999	2'950 - 2'999.95	16.39 - 16.66	1.81						1.41														
36'000 -	36'599	3'000 - 3'049.95	16.67 - 16.93	1.99						1.59														
36'600 -	37'199	3'050 - 3'099.95	16.94 - 17.21	2.16						1.79														
37'200 -	37'799	3'100 - 3'149.95	17.22 - 17.49	2.33						1.97														
37'800 -	38'399	3'150 - 3'199.95	17.50 - 17.77	2.51						2.13														
38'400 -	38'999	3'200 - 3'249.95	17.78 - 18.05	2.69						2.31														
39'000 -	39'599	3'250 - 3'299.95	18.06 - 18.32	2.86						2.49														
39'600 -	40'199	3'300 - 3'349.95	18.33 - 18.60	3.02						2.67														
40'200 -	40'799	3'350 - 3'399.95	18.61 - 18.88	3.19						2.84	0.08													
40'800 -	41'399	3'400 - 3'449.95	18.89 - 19.16	3.37						3.01	0.24													
41'400 -	41'999	3'450 - 3'499.95	19.17 - 19.43	3.54						3.19	0.39													
42'000 -	42'599	3'500 - 3'549.95	19.44 - 19.71	3.71						3.36	0.53													
42'600 -	43'199	3'550 - 3'599.95	19.72 - 19.99	3.87						3.53	0.68													
43'200 -	43'799	3'600 - 3'649.95	20.00 - 20.27	4.04						3.70	0.81													
43'800 -	44'399	3'650 - 3'699.95	20.28 - 20.55	4.22						3.88	0.95													
44'400 -	44'999	3'700 - 3'749.95	20.56 - 20.82	4.38						4.05	1.08													
45'000 -	45'599	3'750 - 3'799.95	20.83 - 21.10	4.54						4.22	1.22													
45'600 -	46'199	3'800 - 3'849.95	21.11 - 21.38	4.70						4.38	1.36					0.06								
46'200 -	46'799	3'850 - 3'899.95	21.39 - 21.66	4.86						4.54	1.50					0.07								
46'800 -	47'399	3'900 - 3'949.95	21.67 - 21.93	5.01						4.70	1.63					0.08								
47'400 -	47'999	3'950 - 3'999.95	21.94 - 22.21	5.15						4.85	1.77					0.09								
48'000 -	48'599	4'000 - 4'049.95	22.22 - 22.49	5.30						5.00	1.92					0.10								
48'600 -	49'199	4'050 - 4'099.95	22.50 - 22.77	5.44						5.15	2.06					0.10								
49'200 -	49'799	4'100 - 4'149.95	22.78 - 23.05	5.57						5.29	2.19	0.03				0.11								
49'800 -	50'399	4'150 - 4'199.95	23.06 - 23.32	5.71						5.43	2.33	0.15				0.12								
50'400 -	50'999	4'200 - 4'249.95	23.33 - 23.60	5.85	0.06					5.58	2.47	0.28				0.13								
51'000 -	51'599	4'250 - 4'299.95	23.61 - 23.88	5.98	0.06					5.73	2.62	0.40				0.14								
51'600 -	52'199	4'300 - 4'349.95	23.89 - 24.16	6.11	0.07					5.88	2.75	0.52				0.15								
52'200 -	52'799	4'350 - 4'399.95	24.17 - 24.43	6.24	0.08					6.02	2.89	0.64				0.15								
52'800 -	53'399	4'400 - 4'449.95	24.44 - 24.71	6.37	0.09					6.16	3.03	0.75				0.26								
53'400 -	53'999	4'450 - 4'499.95	24.72 - 24.99	6.49	0.10					6.29	3.18	0.86				0.39								
54'000 -	54'599	4'500 - 4'549.95	25.00 - 25.27	6.61	0.11					6.43	3.32	0.98				0.51								
54'600 -	55'199	4'550 - 4'599.95	25.28 - 25.55	6.72	0.11					6.57	3.46	1.10				0.63								
55'200 -	55'799	4'600 - 4'649.95	25.56 - 25.82	6.85	0.12					6.70	3.59	1.22				0.75								
55'800 -	56'399	4'650 - 4'699.95	25.83 - 26.10	6.98	0.13					6.85	3.76	1.33				0.87								
56'400 -	56'999	4'700 - 4'749.95	26.11 - 26.38	7.10	0.14					6.99	3.91	1.45				0.98								
57'000 -	57'599	4'750 - 4'799.95	26.39 - 26.66	7.22	0.14					7.14	4.06	1.57				1.09								
57'600 -	58'199	4'800 - 4'849.95	26.67 - 26.93	7.34	0.15					7.28	4.20	1.69				1.20								
58'200 -	58'799	4'850 - 4'899.95	26.94 - 27.21	7.46	0.16					7.41	4.34	1.81				1.30								
58'800 -	59'399	4'900 - 4'949.95	27.22 - 27.49	7.58	0.16					7.55	4.48	1.93	0.10			1.41								

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			Seul	Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent					Famille monoparentale											
			%	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	%	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %				
59'400 - 59'999	4'950 - 4'999.95	27.50 - 27.77	7.70	0.17						7.68	4.62	2.05	0.20			1.51									
60'000 - 60'599	5'000 - 5'049.95	27.78 - 28.05	7.83	0.18						7.81	4.77	2.18	0.31			1.61									
60'600 - 61'199	5'050 - 5'099.95	28.06 - 28.32	7.96	0.21						7.93	4.91	2.30	0.41			1.71									
61'200 - 61'799	5'100 - 5'149.95	28.33 - 28.60	8.08	0.32						8.06	5.05	2.42	0.51			1.80									
61'800 - 62'399	5'150 - 5'199.95	28.61 - 28.88	8.21	0.42						8.19	5.19	2.54	0.61			1.91									
62'400 - 62'999	5'200 - 5'249.95	28.89 - 29.16	8.33	0.53						8.32	5.32	2.67	0.71			2.01									
63'000 - 63'599	5'250 - 5'299.95	29.17 - 29.43	8.45	0.64						8.44	5.45	2.80	0.80			2.11									
63'600 - 64'199	5'300 - 5'349.95	29.44 - 29.71	8.57	0.74						8.56	5.58	2.92	0.91			2.22									
64'200 - 64'799	5'350 - 5'399.95	29.72 - 29.99	8.68	0.84						8.68	5.70	3.04	1.01			2.32									
64'800 - 65'399	5'400 - 5'449.95	30.00 - 30.27	8.80	0.94						8.81	5.84	3.16	1.11			2.41									
65'400 - 65'999	5'450 - 5'499.95	30.28 - 30.55	8.91	1.03						8.93	5.97	3.28	1.21			2.51									
66'000 - 66'599	5'500 - 5'549.95	30.56 - 30.82	9.02	1.13						9.05	6.10	3.43	1.32			2.60									
66'600 - 67'199	5'550 - 5'599.95	30.83 - 31.10	9.14	1.22						9.17	6.23	3.56	1.43			2.70									
67'200 - 67'799	5'600 - 5'649.95	31.11 - 31.38	9.25	1.31						9.29	6.36	3.70	1.54			2.79									
67'800 - 68'399	5'650 - 5'699.95	31.39 - 31.66	9.36	1.40						9.41	6.48	3.83	1.64	0.06		2.89									
68'400 - 68'999	5'700 - 5'749.95	31.67 - 31.93	9.46	1.49						9.53	6.61	3.96	1.75	0.15		2.99									
69'000 - 69'599	5'750 - 5'799.95	31.94 - 32.21	9.57	1.58						9.64	6.73	4.09	1.86	0.24		3.09									
69'600 - 70'199	5'800 - 5'849.95	32.22 - 32.49	9.67	1.66						9.70	6.81	4.16	1.92	0.29		3.19									
70'200 - 70'799	5'850 - 5'899.95	32.50 - 32.77	9.78	1.76						9.77	6.88	4.24	1.99	0.34		3.28									
70'800 - 71'399	5'900 - 5'949.95	32.78 - 33.05	9.88	1.86						9.84	6.96	4.32	2.06	0.39		3.38	0.03								
71'400 - 71'999	5'950 - 5'999.95	33.06 - 33.32	9.99	1.95						9.90	7.04	4.40	2.12	0.44		3.48	0.12								
72'000 - 72'599	6'000 - 6'049.95	33.33 - 33.60	10.09	2.04						9.97	7.11	4.47	2.19	0.49		3.58	0.21								
72'600 - 73'199	6'050 - 6'099.95	33.61 - 33.88	10.19	2.14						10.03	7.19	4.55	2.25	0.54		3.69	0.30								
73'200 - 73'799	6'100 - 6'149.95	33.89 - 34.16	10.28	2.23						10.09	7.27	4.62	2.32	0.59		3.80	0.39								
73'800 - 74'399	6'150 - 6'199.95	34.17 - 34.43	10.38	2.31						10.15	7.34	4.70	2.39	0.64		3.90	0.47								
74'400 - 74'999	6'200 - 6'249.95	34.44 - 34.71	10.47	2.40						10.22	7.42	4.77	2.46	0.68		4.00	0.56								
75'000 - 75'599	6'250 - 6'299.95	34.72 - 34.99	10.57	2.49						10.28	7.49	4.85	2.53	0.74		4.11	0.64								
75'600 - 76'199	6'300 - 6'349.95	35.00 - 35.27	10.66	2.59						10.34	7.57	4.92	2.60	0.79		4.21	0.72								
76'200 - 76'799	6'350 - 6'399.95	35.28 - 35.55	10.75	2.68						10.40	7.64	4.99	2.67	0.85		4.30	0.80								
76'800 - 77'399	6'400 - 6'449.95	35.56 - 35.82	10.84	2.78						10.46	7.71	5.07	2.74	0.90		4.40	0.88								
77'400 - 77'999	6'450 - 6'499.95	35.83 - 36.10	10.93	2.88						10.52	7.78	5.14	2.81	0.96		4.50	0.96								
78'000 - 78'599	6'500 - 6'549.95	36.11 - 36.38	11.02	2.98						10.58	7.85	5.21	2.87	1.02		4.60	1.04								
78'600 - 79'199	6'550 - 6'599.95	36.39 - 36.66	11.10	3.07	0.01					10.64	7.92	5.29	2.94	1.07		4.71	1.11								
79'200 - 79'799	6'600 - 6'649.95	36.67 - 36.93	11.19	3.16	0.09					10.70	7.99	5.37	3.01	1.13		4.81	1.19								
79'800 - 80'399	6'650 - 6'699.95	36.94 - 37.21	11.27	3.25	0.17					10.76	8.06	5.45	3.07	1.18		4.91	1.27								
80'400 - 80'999	6'700 - 6'749.95	37.22 - 37.49	11.36	3.35	0.25					10.82	8.13	5.53	3.14	1.24		5.01	1.35								
81'000 - 81'599	6'750 - 6'799.95	37.50 - 37.77	11.44	3.45	0.33					10.88	8.20	5.61	3.20	1.30		5.11	1.43								
81'600 - 82'199	6'800 - 6'849.95	37.78 - 38.05	11.52	3.55	0.41					10.94	8.27	5.68	3.27	1.36		5.22	1.51								
82'200 - 82'799	6'850 - 6'899.95	38.06 - 38.32	11.60	3.65	0.49					11.00	8.34	5.76	3.36	1.42		5.32	1.59								
82'800 - 83'399	6'900 - 6'949.95	38.33 - 38.60	11.68	3.74	0.56					11.06	8.41	5.84	3.43	1.48		5.41	1.70								
83'400 - 83'999	6'950 - 6'999.95	38.61 - 38.88	11.75	3.83	0.64					11.11	8.48	5.91	3.51	1.54		5.51	1.79								
84'000 - 84'599	7'000 - 7'049.95	38.89 - 39.16	11.83	3.93	0.71					11.17	8.54	5.99	3.58	1.60	0.02	5.61	1.88								
84'600 - 85'199	7'050 - 7'099.95	39.17 - 39.43	11.90	4.02	0.79					11.23	8.61	6.06	3.65	1.66	0.07	5.70	1.97								
85'200 - 85'799	7'100 - 7'149.95	39.44 - 39.71	11.98	4.11	0.86					11.28	8.68	6.13	3.73	1.72	0.12	5.79	2.06								
85'800 - 86'399	7'150 - 7'199.95	39.72 - 39.99	12.05	4.21	0.93					11.34	8.74	6.21	3.80	1.78	0.17	5.89	2.15								
86'400 - 86'999	7'200 - 7'249.95	40.00 - 40.27	12.12	4.31	1.00					11.39	8.81	6.28	3.87	1.84	0.23	5.98	2.24								
87'000 - 87'599	7'250 - 7'299.95	40.28 - 40.55	12.19	4.41	1.07					11.45	8.87	6.35	3.95	1.91	0.28	6.07	2.33								
87'600 - 88'199	7'300 - 7'349.95	40.56 - 40.82	12.26	4.51	1.14					11.50	8.94	6.42	4.03	1.97	0.33	6.15	2.42								
88'200 - 88'799	7'350 - 7'399.95	40.83 - 41.10	12.33	4.61	1.21					11.56	9.01	6.49	4.10	2.03	0.38	6.24	2.51								
88'800 - 89'399	7'400 - 7'449.95	41.11 - 41.38	12.40	4.70	1.33					11.61	9.07	6.56	4.18	2.10	0.44	6.33	2.60	0.04							
89'400 - 89'999	7'450 - 7'499.95	41.39 - 41.66	12.47	4.80	1.41					11.66	9.14	6.64	4.25	2.16	0.49	6.41	2.69	0.12							

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			Seul	Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent					Famille monoparentale									
			%	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	%	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %		
90'000 - 90'599	7'500 - 7'549.95	41.67 - 41.93	12.53	4.89	1.50					11.72	9.21	6.71	4.33	2.22	0.54	6.49	2.78	0.19					
90'600 - 91'199	7'550 - 7'599.95	41.94 - 42.21	12.60	4.99	1.58					11.77	9.27	6.78	4.40	2.28	0.59	6.58	2.88	0.26					
91'200 - 91'799	7'600 - 7'649.95	42.22 - 42.49	12.66	5.08	1.66					11.82	9.34	6.85	4.47	2.35	0.64	6.66	2.98	0.33					
91'800 - 92'399	7'650 - 7'699.95	42.50 - 42.77	12.72	5.17	1.74					11.87	9.40	6.92	4.55	2.42	0.69	6.75	3.07	0.40					
92'400 - 92'999	7'700 - 7'749.95	42.78 - 43.05	12.79	5.26	1.82					11.92	9.46	6.99	4.62	2.48	0.74	6.83	3.16	0.47					
93'000 - 93'599	7'750 - 7'799.95	43.06 - 43.32	12.85	5.35	1.91					11.97	9.53	7.06	4.69	2.55	0.80	6.91	3.26	0.54					
93'600 - 94'199	7'800 - 7'849.95	43.33 - 43.60	12.91	5.43	1.99					12.02	9.59	7.13	4.76	2.61	0.85	6.99	3.35	0.61					
94'200 - 94'799	7'850 - 7'899.95	43.61 - 43.88	12.97	5.52	2.08					12.07	9.65	7.20	4.83	2.68	0.91	7.07	3.44	0.67					
94'800 - 95'399	7'900 - 7'949.95	43.89 - 44.16	13.03	5.60	2.16					12.12	9.71	7.27	4.90	2.74	0.96	7.15	3.53	0.74					
95'400 - 95'999	7'950 - 7'999.95	44.17 - 44.43	13.09	5.69	2.25					12.17	9.77	7.33	4.97	2.81	1.02	7.23	3.62	0.80					
96'000 - 96'599	8'000 - 8'049.95	44.44 - 44.71	13.15	5.77	2.34					12.22	9.83	7.40	5.04	2.87	1.07	7.31	3.72	0.87					
96'600 - 97'199	8'050 - 8'099.95	44.72 - 44.99	13.20	5.85	2.43	0.03				12.28	9.89	7.47	5.11	2.93	1.13	7.38	3.81	0.93					
97'200 - 97'799	8'100 - 8'149.95	45.00 - 45.27	13.26	5.93	2.51	0.09				12.33	9.95	7.54	5.19	3.00	1.18	7.46	3.91	0.99					
97'800 - 98'399	8'150 - 8'199.95	45.28 - 45.55	13.32	6.01	2.59	0.16				12.38	10.01	7.61	5.26	3.06	1.24	7.53	4.00	1.06					
98'400 - 98'999	8'200 - 8'249.95	45.56 - 45.82	13.39	6.09	2.69	0.23				12.43	10.07	7.67	5.33	3.12	1.30	7.61	4.09	1.13					
99'000 - 99'599	8'250 - 8'299.95	45.83 - 46.10	13.46	6.17	2.78	0.29				12.48	10.13	7.74	5.41	3.18	1.36	7.68	4.18	1.20					
99'600 - 100'199	8'300 - 8'349.95	46.11 - 46.38	13.53	6.25	2.87	0.36				12.53	10.19	7.81	5.48	3.24	1.41	7.75	4.27	1.26					
100'200 - 100'799	8'350 - 8'399.95	46.39 - 46.66	13.61	6.33	2.95	0.42				12.58	10.24	7.88	5.55	3.33	1.47	7.82	4.36	1.33					
100'800 - 101'399	8'400 - 8'449.95	46.67 - 46.93	13.68	6.41	3.04	0.48				12.62	10.30	7.95	5.62	3.40	1.53	7.89	4.44	1.40					
101'400 - 101'999	8'450 - 8'499.95	46.94 - 47.21	13.76	6.49	3.13	0.55				12.68	10.36	8.02	5.69	3.48	1.59	7.97	4.53	1.46					
102'000 - 102'599	8'500 - 8'549.95	47.22 - 47.49	13.83	6.57	3.21	0.61				12.72	10.42	8.09	5.76	3.55	1.65	8.05	4.61	1.52					
102'600 - 103'199	8'550 - 8'599.95	47.50 - 47.77	13.91	6.64	3.30	0.67				12.77	10.47	8.15	5.83	3.62	1.70	8.13	4.70	1.59					
103'200 - 103'799	8'600 - 8'649.95	47.78 - 48.05	13.98	6.72	3.38	0.73				12.82	10.53	8.22	5.90	3.69	1.76	8.21	4.78	1.66					
103'800 - 104'399	8'650 - 8'699.95	48.06 - 48.32	14.05	6.79	3.47	0.79				12.86	10.58	8.28	5.97	3.76	1.82	8.29	4.86	1.73					
104'400 - 104'999	8'700 - 8'749.95	48.33 - 48.60	14.12	6.86	3.56	0.85				12.91	10.64	8.35	6.04	3.83	1.89	8.37	4.94	1.83					
105'000 - 105'599	8'750 - 8'799.95	48.61 - 48.88	14.19	6.94	3.65	0.90				12.96	10.70	8.41	6.10	3.91	1.95	8.45	5.02	1.91					
105'600 - 106'199	8'800 - 8'849.95	48.89 - 49.16	14.26	7.01	3.73	0.97				13.00	10.75	8.48	6.17	3.98	2.01	8.52	5.10	1.99					
106'200 - 106'799	8'850 - 8'899.95	49.17 - 49.43	14.34	7.08	3.82	1.03				13.05	10.81	8.54	6.24	4.05	2.07	8.60	5.18	2.07					
106'800 - 107'399	8'900 - 8'949.95	49.44 - 49.71	14.41	7.15	3.91	1.09				13.09	10.86	8.60	6.31	4.12	2.13	8.68	5.26	2.15	0.06				
107'400 - 107'999	8'950 - 8'999.95	49.72 - 49.99	14.48	7.22	3.99	1.16				13.14	10.92	8.67	6.38	4.19	2.19	8.75	5.33	2.23	0.12				
108'000 - 108'599	9'000 - 9'049.95	50.00 - 50.27	14.55	7.30	4.07	1.22				13.18	10.97	8.73	6.45	4.26	2.25	8.82	5.41	2.31	0.18				
108'600 - 109'199	9'050 - 9'099.95	50.28 - 50.55	14.62	7.37	4.16	1.28				13.23	11.03	8.79	6.53	4.33	2.31	8.90	5.49	2.40	0.24				
109'200 - 109'799	9'100 - 9'149.95	50.56 - 50.82	14.69	7.45	4.24	1.34				13.27	11.08	8.85	6.59	4.40	2.37	8.97	5.57	2.48	0.30				
109'800 - 110'399	9'150 - 9'199.95	50.83 - 51.10	14.75	7.53	4.32	1.42				13.32	11.14	8.91	6.66	4.46	2.44	9.04	5.64	2.56	0.35				
110'400 - 110'999	9'200 - 9'249.95	51.11 - 51.38	14.82	7.61	4.40	1.50				13.36	11.19	8.97	6.73	4.53	2.50	9.11	5.72	2.64	0.41				
111'000 - 111'599	9'250 - 9'299.95	51.39 - 51.66	14.88	7.68	4.48	1.58				13.41	11.24	9.03	6.80	4.60	2.56	9.18	5.80	2.72	0.47				
111'600 - 112'199	9'300 - 9'349.95	51.67 - 51.93	14.95	7.76	4.55	1.66				13.45	11.29	9.09	6.87	4.66	2.63	9.25	5.88	2.80	0.53				
112'200 - 112'799	9'350 - 9'399.95	51.94 - 52.21	15.01	7.84	4.63	1.73				13.50	11.35	9.15	6.94	4.73	2.69	9.32	5.95	2.88	0.58				
112'800 - 113'399	9'400 - 9'449.95	52.22 - 52.49	15.08	7.91	4.71	1.81				13.54	11.40	9.21	7.00	4.80	2.75	9.39	6.03	2.96	0.64				
113'400 - 113'999	9'450 - 9'499.95	52.50 - 52.77	15.14	7.99	4.78	1.89				13.59	11.45	9.27	7.07	4.86	2.81	9.46	6.11	3.04	0.69				
114'000 - 114'599	9'500 - 9'549.95	52.78 - 53.05	15.20	8.06	4.86	1.96				13.63	11.50	9.33	7.13	4.93	2.87	9.53	6.18	3.13	0.75				
114'600 - 115'199	9'550 - 9'599.95	53.06 - 53.32	15.26	8.13	4.93	2.04	0.04			13.68	11.55	9.39	7.20	5.00	2.93	9.60	6.26	3.21	0.80				
115'200 - 115'799	9'600 - 9'649.95	53.33 - 53.60	15.32	8.20	5.00	2.11	0.10			13.72	11.60	9.45	7.26	5.07	2.99	9.67	6.33	3.29	0.85				
115'800 - 116'399	9'650 - 9'699.95	53.61 - 53.88	15.38	8.27	5.08	2.19	0.15			13.76	11.65	9.51	7.33	5.14	3.05	9.74	6.40	3.37	0.91				
116'400 - 116'999	9'700 - 9'749.95	53.89 - 54.16	15.44	8.34	5.15	2.27	0.21			13.80	11.70	9.57	7.39	5.22	3.11	9.80	6.47	3.45	0.97				
117'000 - 117'599	9'750 - 9'799.95	54.17 - 54.43	15.50	8.41	5.23	2.34	0.26			13.85	11.75	9.63	7.46	5.29	3.19	9.87	6.54	3.53	1.03				
117'600 - 118'199	9'800 - 9'849.95	54.44 - 54.71	15.56	8.48	5.31	2.42	0.32			13.89	11.80	9.69	7.52	5.36	3.26	9.93	6.62	3.61	1.09				
118'200 - 118'799	9'850 - 9'899.95	54.72 - 54.99	15.62	8.55	5.38	2.50	0.37			13.93	11.85	9.75	7.59	5.43	3.33	10							

TRANCHES BAREMES IMPOTS A LA SOURCE 2025					TAUX BAREMES IMPOTS A LA SOURCE 2025																		
Année fr.	Mois fr.	A l'heure fr.	A0	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H0	H1	H2	H3	H4	H5		
			Seul	Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent					Famille monoparentale									
			%	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	%	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %		
120'600 - 121'199	10'050 - 10'099.95	55.83 - 56.10	15.84	8.83	5.68	2.80	0.58			14.10	12.05	9.98	7.84	5.70	3.61	10.25	6.98	4.00	1.37				
121'200 - 121'799	10'100 - 10'149.95	56.11 - 56.38	15.90	8.89	5.75	2.88	0.64			14.14	12.10	10.03	7.90	5.77	3.67	10.32	7.06	4.08	1.43				
121'800 - 122'399	10'150 - 10'199.95	56.39 - 56.66	15.95	8.96	5.83	2.96	0.69			14.18	12.15	10.09	7.97	5.84	3.74	10.38	7.13	4.16	1.50				
122'400 - 122'999	10'200 - 10'249.95	56.67 - 56.93	16.01	9.03	5.90	3.03	0.74			14.22	12.20	10.14	8.03	5.90	3.81	10.45	7.20	4.23	1.56				
123'000 - 123'599	10'250 - 10'299.95	56.94 - 57.21	16.06	9.09	5.97	3.11	0.79			14.27	12.24	10.20	8.10	5.97	3.88	10.52	7.28	4.31	1.61				
123'600 - 124'199	10'300 - 10'349.95	57.22 - 57.49	16.11	9.16	6.04	3.19	0.84			14.31	12.29	10.25	8.16	6.04	3.95	10.58	7.35	4.38	1.67				
124'200 - 124'799	10'350 - 10'399.95	57.50 - 57.77	16.16	9.23	6.11	3.26	0.90			14.35	12.34	10.30	8.22	6.10	4.02	10.65	7.42	4.46	1.76	0.01			
124'800 - 125'399	10'400 - 10'449.95	57.78 - 58.05	16.22	9.29	6.18	3.34	0.95			14.39	12.39	10.36	8.29	6.17	4.09	10.71	7.49	4.53	1.83	0.06			
125'400 - 125'999	10'450 - 10'499.95	58.06 - 58.32	16.27	9.35	6.24	3.42	1.01			14.43	12.43	10.41	8.35	6.24	4.16	10.78	7.55	4.61	1.90	0.12			
126'000 - 126'599	10'500 - 10'549.95	58.33 - 58.60	16.32	9.42	6.31	3.49	1.06			14.47	12.48	10.46	8.41	6.30	4.23	10.84	7.62	4.68	1.97	0.17			
126'600 - 127'199	10'550 - 10'599.95	58.61 - 58.88	16.37	9.48	6.38	3.57	1.12			14.51	12.53	10.52	8.47	6.37	4.29	10.90	7.69	4.75	2.05	0.22			
127'200 - 127'799	10'600 - 10'649.95	58.89 - 59.16	16.42	9.55	6.45	3.65	1.17			14.55	12.57	10.57	8.53	6.43	4.36	10.97	7.76	4.83	2.12	0.27			
127'800 - 128'399	10'650 - 10'699.95	59.17 - 59.43	16.47	9.62	6.53	3.72	1.22			14.59	12.62	10.62	8.59	6.50	4.43	11.03	7.82	4.90	2.19	0.32			
128'400 - 128'999	10'700 - 10'749.95	59.44 - 59.71	16.52	9.68	6.60	3.80	1.28			14.63	12.67	10.68	8.65	6.56	4.49	11.09	7.89	4.97	2.27	0.37			
129'000 - 129'599	10'750 - 10'799.95	59.72 - 59.99	16.56	9.74	6.67	3.87	1.33			14.67	12.71	10.73	8.71	6.63	4.56	11.15	7.96	5.04	2.34	0.42			
129'600 - 130'199	10'800 - 10'849.95	60.00 - 60.27	16.61	9.81	6.74	3.95	1.42			14.71	12.76	10.79	8.77	6.69	4.63	11.21	8.03	5.11	2.42	0.47			
130'200 - 130'799	10'850 - 10'899.95	60.28 - 60.55	16.66	9.88	6.81	4.02	1.48			14.75	12.80	10.84	8.83	6.76	4.69	11.27	8.10	5.18	2.49	0.52			
130'800 - 131'399	10'900 - 10'949.95	60.56 - 60.82	16.71	9.94	6.88	4.09	1.55			14.79	12.85	10.89	8.89	6.82	4.76	11.33	8.17	5.25	2.56	0.57			
131'400 - 131'999	10'950 - 10'999.95	60.83 - 61.10	16.75	10.01	6.95	4.16	1.62			14.84	12.90	10.94	8.95	6.89	4.82	11.38	8.24	5.32	2.64	0.61			
132'000 - 132'599	11'000 - 11'049.95	61.11 - 61.38	16.80	10.07	7.02	4.23	1.69			14.89	12.94	10.99	9.01	6.95	4.89	11.44	8.31	5.39	2.72	0.66			
132'600 - 133'199	11'050 - 11'099.95	61.39 - 61.66	16.85	10.13	7.08	4.30	1.75	0.05		14.93	12.99	11.05	9.06	7.01	4.96	11.50	8.38	5.46	2.80	0.71			
133'200 - 133'799	11'100 - 11'149.95	61.67 - 61.93	16.89	10.20	7.15	4.37	1.82	0.10		14.98	13.03	11.10	9.12	7.08	5.03	11.56	8.44	5.53	2.87	0.76			
133'800 - 134'399	11'150 - 11'199.95	61.94 - 62.21	16.94	10.26	7.22	4.44	1.89	0.15		15.03	13.08	11.15	9.18	7.15	5.10	11.61	8.51	5.59	2.95	0.81			
134'400 - 134'999	11'200 - 11'249.95	62.22 - 62.49	16.99	10.32	7.28	4.52	1.96	0.20		15.07	13.13	11.20	9.24	7.21	5.17	11.67	8.58	5.66	3.03	0.86			
135'000 - 135'599	11'250 - 11'299.95	62.50 - 62.77	17.03	10.38	7.35	4.59	2.03	0.24		15.12	13.17	11.25	9.29	7.27	5.23	11.73	8.65	5.73	3.10	0.91			
135'600 - 136'199	11'300 - 11'349.95	62.78 - 63.05	17.07	10.44	7.42	4.66	2.11	0.29		15.16	13.22	11.30	9.35	7.34	5.30	11.78	8.71	5.79	3.18	0.96			
136'200 - 136'799	11'350 - 11'399.95	63.06 - 63.32	17.12	10.50	7.49	4.73	2.18	0.34		15.20	13.26	11.35	9.41	7.40	5.37	11.84	8.78	5.86	3.25	1.01			
136'800 - 137'399	11'400 - 11'449.95	63.33 - 63.60	17.16	10.56	7.55	4.80	2.25	0.39		15.25	13.31	11.40	9.46	7.47	5.43	11.89	8.84	5.93	3.32	1.06			
137'400 - 137'999	11'450 - 11'499.95	63.61 - 63.88	17.22	10.63	7.63	4.87	2.32	0.43		15.30	13.36	11.46	9.52	7.53	5.50	11.95	8.91	6.00	3.40	1.11			
138'000 - 138'599	11'500 - 11'549.95	63.89 - 64.16	17.27	10.69	7.70	4.93	2.39	0.48		15.34	13.40	11.50	9.58	7.60	5.56	12.01	8.97	6.07	3.47	1.16			
138'600 - 139'199	11'550 - 11'599.95	64.17 - 64.43	17.32	10.74	7.76	5.00	2.46	0.52		15.39	13.44	11.55	9.64	7.66	5.63	12.06	9.04	6.14	3.54	1.21			
139'200 - 139'799	11'600 - 11'649.95	64.44 - 64.71	17.37	10.80	7.83	5.07	2.54	0.57		15.43	13.49	11.60	9.69	7.72	5.69	12.12	9.10	6.21	3.61	1.27			
139'800 - 140'399	11'650 - 11'699.95	64.72 - 64.99	17.42	10.86	7.90	5.13	2.61	0.61		15.48	13.53	11.65	9.75	7.78	5.76	12.17	9.16	6.28	3.68	1.32			
140'400 - 140'999	11'700 - 11'749.95	65.00 - 65.27	17.47	10.92	7.97	5.20	2.69	0.66		15.53	13.58	11.71	9.81	7.85	5.83	12.23	9.23	6.36	3.75	1.37			
141'000 - 141'599	11'750 - 11'799.95	65.28 - 65.55	17.52	10.97	8.03	5.27	2.76	0.70		15.57	13.63	11.76	9.86	7.91	5.89	12.29	9.29	6.43	3.82	1.43			
141'600 - 142'199	11'800 - 11'849.95	65.56 - 65.82	17.57	11.03	8.10	5.33	2.83	0.75		15.61	13.67	11.81	9.92	7.97	5.96	12.34	9.36	6.49	3.88	1.50			
142'200 - 142'799	11'850 - 11'899.95	65.83 - 66.10	17.61	11.09	8.16	5.39	2.90	0.80		15.66	13.72	11.86	9.97	8.03	6.02	12.39	9.42	6.56	3.95	1.57	0.02		
142'800 - 143'399	11'900 - 11'949.95	66.11 - 66.38	17.66	11.14	8.23	5.46	2.97	0.85		15.70	13.76	11.90	10.03	8.09	6.09	12.45	9.48	6.63	4.02	1.63	0.07		
143'400 - 143'999	11'950 - 11'999.95	66.39 - 66.66	17.71	11.20	8.29	5.52	3.04	0.90		15.76	13.81	11.96	10.08	8.15	6.16	12.50	9.54	6.70	4.08	1.70	0.12		
144'000 - 144'599	12'000 - 12'049.95	66.67 - 66.93	17.76	11.26	8.36	5.59	3.12	0.95		15.80	13.85	12.01	10.14	8.21	6.23	12.55	9.60	6.					

TRANCHES BAREMES IMPOTS A LA SOURCE 2025					TAUX BAREMES IMPOTS A LA SOURCE 2025																			
Année fr.	Mois fr.	A l'heure fr.	A0	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H0	H1	H2	H3	H4	H5			
			Seul	Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent					Famille monoparentale										
			%	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	%	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %			
151'200 - 151'799	12'600 - 12'649.95	70.00 - 70.27	18.31	11.94	9.12	6.42	3.93	1.66	0.11	16.40	14.42	12.60	10.79	8.93	7.00	13.17	10.35	7.57	4.97	2.60	0.69			
151'800 - 152'399	12'650 - 12'699.95	70.28 - 70.55	18.35	11.99	9.18	6.49	3.99	1.73	0.15	16.45	14.47	12.65	10.84	8.99	7.06	13.22	10.41	7.64	5.03	2.67	0.74			
152'400 - 152'999	12'700 - 12'749.95	70.56 - 70.82	18.40	12.04	9.25	6.55	4.06	1.80	0.19	16.50	14.52	12.69	10.89	9.05	7.13	13.27	10.47	7.70	5.10	2.74	0.78			
153'000 - 153'599	12'750 - 12'799.95	70.83 - 71.10	18.45	12.10	9.32	6.62	4.13	1.87	0.24	16.55	14.58	12.75	10.95	9.11	7.19	13.33	10.53	7.77	5.17	2.81	0.83			
153'600 - 154'199	12'800 - 12'849.95	71.11 - 71.38	18.49	12.15	9.38	6.68	4.20	1.93	0.28	16.60	14.63	12.79	11.00	9.17	7.26	13.38	10.59	7.83	5.23	2.88	0.88			
154'200 - 154'799	12'850 - 12'899.95	71.39 - 71.66	18.53	12.20	9.44	6.75	4.27	2.00	0.32	16.64	14.68	12.84	11.05	9.22	7.32	13.43	10.65	7.90	5.30	2.95	0.92			
154'800 - 155'399	12'900 - 12'949.95	71.67 - 71.93	18.58	12.26	9.51	6.82	4.34	2.07	0.37	16.70	14.74	12.90	11.11	9.28	7.39	13.48	10.71	7.96	5.37	3.02	0.97			
155'400 - 155'999	12'950 - 12'999.95	71.94 - 72.21	18.62	12.31	9.57	6.88	4.40	2.13	0.41	16.74	14.80	12.95	11.16	9.34	7.46	13.53	10.76	8.03	5.44	3.08	1.01			
156'000 - 156'599	13'000 - 13'049.95	72.22 - 72.49	18.66	12.36	9.63	6.95	4.47	2.20	0.45	16.79	14.85	12.99	11.21	9.40	7.52	13.58	10.82	8.09	5.51	3.15	1.06			
156'600 - 157'199	13'050 - 13'099.95	72.50 - 72.77	18.71	12.42	9.69	7.02	4.54	2.27	0.49	16.84	14.91	13.05	11.27	9.46	7.59	13.63	10.88	8.16	5.58	3.23	1.11			
157'200 - 157'799	13'100 - 13'149.95	72.78 - 73.05	18.75	12.47	9.75	7.08	4.61	2.33	0.53	16.89	14.96	13.10	11.32	9.52	7.65	13.68	10.94	8.23	5.65	3.29	1.16			
157'800 - 158'399	13'150 - 13'199.95	73.06 - 73.32	18.80	12.52	9.81	7.15	4.67	2.40	0.57	16.93	15.01	13.14	11.37	9.57	7.71	13.73	10.99	8.29	5.71	3.36	1.23			
158'400 - 158'999	13'200 - 13'249.95	73.33 - 73.60	18.85	12.58	9.87	7.21	4.74	2.47	0.61	16.99	15.07	13.20	11.43	9.63	7.78	13.78	11.05	8.36	5.78	3.43	1.30			
159'000 - 159'599	13'250 - 13'299.95	73.61 - 73.88	18.89	12.63	9.93	7.28	4.80	2.54	0.66	17.03	15.12	13.24	11.48	9.69	7.84	13.83	11.10	8.42	5.85	3.50	1.36			
159'600 - 160'199	13'300 - 13'349.95	73.89 - 74.16	18.94	12.68	9.99	7.34	4.86	2.60	0.70	17.08	15.18	13.29	11.53	9.75	7.90	13.88	11.16	8.49	5.91	3.56	1.42			
160'200 - 160'799	13'350 - 13'399.95	74.17 - 74.43	18.98	12.73	10.05	7.41	4.93	2.67	0.75	17.13	15.23	13.35	11.59	9.81	7.97	13.92	11.22	8.55	5.98	3.63	1.48			
160'800 - 161'399	13'400 - 13'449.95	74.44 - 74.71	19.03	12.79	10.11	7.48	4.99	2.74	0.79	17.17	15.28	13.40	11.64	9.86	8.03	13.97	11.28	8.62	6.04	3.70	1.54			
161'400 - 161'999	13'450 - 13'499.95	74.72 - 74.99	19.07	12.84	10.17	7.54	5.05	2.81	0.84	17.22	15.34	13.45	11.69	9.92	8.09	14.02	11.33	8.68	6.11	3.76	1.60			
162'000 - 162'599	13'500 - 13'549.95	75.00 - 75.27	19.11	12.89	10.22	7.60	5.12	2.87	0.88	17.27	15.39	13.50	11.74	9.98	8.15	14.07	11.39	8.74	6.17	3.83	1.67			
162'600 - 163'199	13'550 - 13'599.95	75.28 - 75.55	19.16	12.94	10.28	7.67	5.19	2.94	0.93	17.31	15.44	13.55	11.79	10.03	8.21	14.12	11.45	8.81	6.24	3.90	1.73			
163'200 - 163'799	13'600 - 13'649.95	75.56 - 75.82	19.20	12.99	10.34	7.73	5.25	3.01	0.99	17.35	15.49	13.60	11.84	10.08	8.27	14.17	11.50	8.87	6.31	3.96	1.79			
163'800 - 164'399	13'650 - 13'699.95	75.83 - 76.10	19.24	13.04	10.39	7.80	5.32	3.08	1.05	17.40	15.55	13.66	11.90	10.14	8.33	14.21	11.56	8.93	6.37	4.03	1.86			
164'400 - 164'999	13'700 - 13'749.95	76.11 - 76.38	19.29	13.09	10.45	7.86	5.39	3.15	1.11	17.44	15.60	13.71	11.95	10.20	8.39	14.27	11.61	8.99	6.44	4.09	1.92			
165'000 - 165'599	13'750 - 13'799.95	76.39 - 76.66	19.33	13.14	10.51	7.93	5.45	3.21	1.17	17.49	15.65	13.77	12.00	10.25	8.45	14.31	11.67	9.05	6.51	4.16	1.99			
165'600 - 166'199	13'800 - 13'849.95	76.67 - 76.93	19.37	13.18	10.57	7.99	5.52	3.27	1.23	17.54	15.70	13.82	12.06	10.31	8.52	14.36	11.72	9.11	6.57	4.22	2.05			
166'200 - 166'799	13'850 - 13'899.95	76.94 - 77.21	19.42	13.24	10.63	8.06	5.58	3.34	1.29	17.58	15.75	13.88	12.11	10.36	8.58	14.41	11.78	9.17	6.64	4.29	2.12			
166'800 - 167'399	13'900 - 13'949.95	77.22 - 77.49	19.46	13.28	10.69	8.12	5.65	3.41	1.35	17.62	15.80	13.93	12.16	10.42	8.64	14.45	11.83	9.23	6.71	4.35	2.19			
167'400 - 167'999	13'950 - 13'999.95	77.50 - 77.77	19.50	13.33	10.74	8.18	5.71	3.47	1.41	17.66	15.85	13.99	12.21	10.47	8.70	14.50	11.88	9.29	6.77	4.41	2.26			
168'000 - 168'599	14'000 - 14'049.95	77.78 - 78.05	19.54	13.39	10.80	8.24	5.78	3.53	1.47	17.71	15.90	14.05	12.27	10.53	8.76	14.55	11.94	9.36	6.84	4.47	2.33			
168'600 - 169'199	14'050 - 14'099.95	78.06 - 78.32	19.58	13.43	10.86	8.31	5.84	3.60	1.52	17.75	15.95	14.10	12.32	10.59	8.82	14.59	11.99	9.42	6.90	4.54	2.39			
169'200 - 169'799	14'100 - 14'149.95	78.33 - 78.60	19.62	13.48	10.91	8.37	5.91	3.66	1.59	17.79	16.00	14.15	12.37	10.64	8.87	14.64	12.04	9.48	6.97	4.60	2.46			
169'800 - 170'399	14'150 - 14'199.95	78.61 - 78.88	19.66	13.54	10.97	8.43	5.98	3.73	1.65	17.84	16.05	14.21	12.43	10.70	8.94	14.69	12.09	9.54	7.03	4.66	2.53			
170'400 - 170'999	14'200 - 14'249.95	78.89 - 79.16	19.70	13.58	11.02	8.49	6.04	3.79	1.72	17.88	16.10	14.27	12.48	10.75	8.99	14.73	12.14	9.60	7.10	4.72	2.59			
171'000 - 171'599	14'250 - 14'299.95	79.17 - 79.43	19.74	13.63	11.08	8.55	6.10	3.85	1.78	17.92	16.14	14.32	12.53	10.80	9.05	14.78	12.20	9.66	7.16	4.78	2.66			
171'600 - 172'199	14'300 - 14'349.95	79.44 - 79.71	19.78	13.68	11.13	8.61	6.17	3.92	1.84	17.97	16.19	14.38	12.59	10.86	9.11	14.83	12.25	9.72	7.22	4.85	2.72			
172'200 - 172'799	14'350 - 14'399.95	79.72 - 79.99	19.82	13.73	11.19	8.67	6.23	3.98	1.91	18.00	16.24	14.43	12.64	10.91	9.17	14.87	12.30	9.78	7.28	4.91	2.79			
172'800 - 173'399	14'400 - 14'449.95	80.00 - 80.27	19.86	13.78	11.24	8.73	6.30	4.04	1.97	18.04	16.29	14.48	12.70	10.97	9.22	14.92	12.36	9.83	7.34	4.98	2.85			
173'400 - 173'999	14'450 - 14'499.95	80.28 - 80.5																						

TRANCHES BAREMES IMPOTS A LA SOURCE 2025					TAUX BAREMES IMPOTS A LA SOURCE 2025																		
Année fr.	Mois fr.	A l'heure fr.	A0	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H0	H1	H2	H3	H4	H5		
			Seul	Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent					Famille monoparentale									
			%	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	%	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %		
181'800 - 182'399	15'150 - 15'199.95	84.17 - 84.43	20.49	14.49	12.03	9.62	7.23	4.98	2.92	18.64	16.97	15.26	13.50	11.80	10.09	15.61	13.12	10.68	8.28	5.94	3.79		
182'400 - 182'999	15'200 - 15'249.95	84.44 - 84.71	20.53	14.53	12.08	9.67	7.29	5.04	2.98	18.68	17.01	15.31	13.55	11.86	10.14	15.66	13.17	10.73	8.34	6.00	3.85		
183'000 - 183'599	15'250 - 15'299.95	84.72 - 84.99	20.58	14.58	12.13	9.73	7.36	5.10	3.04	18.72	17.06	15.36	13.61	11.92	10.20	15.71	13.22	10.79	8.40	6.07	3.91		
183'600 - 184'199	15'300 - 15'349.95	85.00 - 85.27	20.62	14.63	12.18	9.78	7.42	5.17	3.10	18.76	17.10	15.41	13.66	11.97	10.25	15.75	13.27	10.85	8.46	6.13	3.97		
184'200 - 184'799	15'350 - 15'399.95	85.28 - 85.55	20.65	14.67	12.23	9.84	7.48	5.23	3.16	18.80	17.14	15.45	13.71	12.03	10.31	15.80	13.32	10.90	8.52	6.19	4.03		
184'800 - 185'399	15'400 - 15'449.95	85.56 - 85.82	20.70	14.73	12.29	9.90	7.55	5.29	3.22	18.84	17.19	15.50	13.77	12.09	10.37	15.85	13.37	10.95	8.58	6.26	4.10		
185'400 - 185'999	15'450 - 15'499.95	85.83 - 86.10	20.74	14.77	12.34	9.95	7.61	5.35	3.28	18.87	17.23	15.55	13.82	12.14	10.43	15.90	13.42	11.01	8.64	6.32	4.16		
186'000 - 186'599	15'500 - 15'549.95	86.11 - 86.38	20.77	14.82	12.39	10.01	7.67	5.41	3.34	18.91	17.27	15.60	13.88	12.20	10.48	15.95	13.47	11.06	8.69	6.38	4.22		
186'600 - 187'199	15'550 - 15'599.95	86.39 - 86.66	20.82	14.87	12.44	10.07	7.73	5.47	3.40	18.95	17.32	15.65	13.93	12.26	10.54	16.00	13.52	11.11	8.75	6.45	4.28		
187'200 - 187'799	15'600 - 15'649.95	86.67 - 86.93	20.85	14.91	12.49	10.12	7.79	5.53	3.46	18.98	17.36	15.69	13.98	12.31	10.60	16.05	13.57	11.17	8.81	6.51	4.34		
187'800 - 188'399	15'650 - 15'699.95	86.94 - 87.21	20.89	14.96	12.54	10.18	7.85	5.59	3.52	19.02	17.40	15.74	14.03	12.36	10.66	16.10	13.62	11.22	8.87	6.57	4.39		
188'400 - 188'999	15'700 - 15'749.95	87.22 - 87.49	20.93	15.01	12.59	10.23	7.91	5.65	3.59	19.06	17.44	15.79	14.09	12.42	10.72	16.16	13.67	11.28	8.93	6.63	4.45		
189'000 - 189'599	15'750 - 15'799.95	87.50 - 87.77	20.97	15.06	12.64	10.29	7.97	5.71	3.65	19.09	17.48	15.84	14.14	12.47	10.78	16.21	13.72	11.33	8.99	6.69	4.51		
189'600 - 190'199	15'800 - 15'849.95	87.78 - 88.05	21.01	15.11	12.69	10.34	8.03	5.77	3.71	19.13	17.52	15.88	14.19	12.52	10.83	16.27	13.77	11.38	9.05	6.75	4.58		
190'200 - 190'799	15'850 - 15'899.95	88.06 - 88.32	21.05	15.16	12.74	10.40	8.09	5.84	3.77	19.17	17.57	15.93	14.25	12.58	10.90	16.32	13.82	11.44	9.11	6.82	4.64		
190'800 - 191'399	15'900 - 15'949.95	88.33 - 88.60	21.08	15.21	12.79	10.45	8.15	5.90	3.83	19.20	17.61	15.97	14.30	12.63	10.95	16.38	13.87	11.49	9.16	6.88	4.70		
191'400 - 191'999	15'950 - 15'999.95	88.61 - 88.88	21.12	15.26	12.84	10.50	8.20	5.96	3.89	19.23	17.64	16.02	14.35	12.68	11.01	16.43	13.92	11.54	9.22	6.93	4.76		
192'000 - 192'599	16'000 - 16'049.95	88.89 - 89.16	21.15	15.31	12.89	10.55	8.26	6.02	3.94	19.27	17.69	16.07	14.40	12.74	11.07	16.48	13.97	11.59	9.28	6.99	4.82		
192'600 - 193'199	16'050 - 16'099.95	89.17 - 89.43	21.19	15.36	12.95	10.61	8.32	6.09	4.01	19.31	17.73	16.11	14.45	12.79	11.13	16.54	14.02	11.65	9.33	7.06	4.89		
193'200 - 193'799	16'100 - 16'149.95	89.44 - 89.71	21.23	15.41	13.00	10.66	8.38	6.15	4.06	19.34	17.77	16.15	14.50	12.84	11.19	16.59	14.07	11.70	9.39	7.12	4.95		
193'800 - 194'399	16'150 - 16'199.95	89.72 - 89.99	21.26	15.46	13.04	10.72	8.44	6.21	4.12	19.38	17.81	16.20	14.55	12.90	11.25	16.64	14.13	11.75	9.44	7.18	5.01		
194'400 - 194'999	16'200 - 16'249.95	90.00 - 90.27	21.30	15.52	13.10	10.77	8.50	6.27	4.18	19.41	17.85	16.25	14.60	12.95	11.30	16.69	14.18	11.81	9.50	7.24	5.07		
195'000 - 195'599	16'250 - 16'299.95	90.28 - 90.55	21.34	15.56	13.15	10.83	8.56	6.33	4.24	19.44	17.88	16.29	14.65	13.00	11.36	16.74	14.23	11.86	9.56	7.30	5.13		
195'600 - 196'199	16'300 - 16'349.95	90.56 - 90.82	21.37	15.61	13.20	10.88	8.61	6.39	4.29	19.48	17.93	16.34	14.70	13.05	11.42	16.79	14.29	11.91	9.61	7.36	5.19		
196'200 - 196'799	16'350 - 16'399.95	90.83 - 91.10	21.41	15.67	13.25	10.94	8.67	6.45	4.35	19.52	17.96	16.38	14.75	13.10	11.48	16.85	14.34	11.97	9.67	7.42	5.26		
196'800 - 197'399	16'400 - 16'449.95	91.11 - 91.38	21.44	15.72	13.30	10.99	8.73	6.51	4.41	19.55	18.00	16.42	14.80	13.15	11.53	16.90	14.40	12.02	9.73	7.48	5.32		
197'400 - 197'999	16'450 - 16'499.95	91.39 - 91.66	21.48	15.78	13.35	11.04	8.78	6.57	4.47	19.58	18.04	16.46	14.85	13.20	11.58	16.94	14.45	12.07	9.78	7.54	5.38		
198'000 - 198'599	16'500 - 16'549.95	91.67 - 91.93	21.51	15.83	13.41	11.10	8.84	6.63	4.53	19.62	18.08	16.51	14.90	13.25	11.64	17.00	14.50	12.12	9.84	7.60	5.44		
198'600 - 199'199	16'550 - 16'599.95	91.94 - 92.21	21.55	15.88	13.46	11.15	8.90	6.69	4.59	19.65	18.12	16.55	14.94	13.30	11.70	17.05	14.55	12.18	9.90	7.66	5.50		
199'200 - 199'799	16'600 - 16'649.95	92.22 - 92.49	21.58	15.94	13.51	11.20	8.95	6.75	4.65	19.68	18.15	16.59	14.99	13.35	11.75	17.09	14.61	12.23	9.95	7.72	5.56		
199'800 - 200'399	16'650 - 16'699.95	92.50 - 92.77	21.62	15.99	13.57	11.25	9.01	6.81	4.72	19.72	18.19	16.64	15.04	13.40	11.81	17.15	14.66	12.29	10.01	7.78	5.62		
200'400 - 200'999	16'700 - 16'749.95	92.78 - 93.05	21.65	16.04	13.62	11.31	9.07	6.87	4.78	19.75	18.23	16.68	15.09	13.45	11.86	17.19	14.71	12.34	10.06	7.84	5.68		
201'000 - 201'599	16'750 - 16'799.95	93.06 - 93.32	21.68	16.09	13.67	11.36	9.12	6.93	4.84	19.78	18.27	16.72	15.13	13.50	11.91	17.24	14.76	12.39	10.12	7.90	5.74		
201'600 - 202'199	16'800 - 16'849.95	93.33 - 93.60	21.72	16.15	13.73	11.41	9.18	6.99	4.90	19.82	18.31	16.77	15.18	13.55	11.97	17.29	14.82	12.45	10.17	7.96	5.80		
202'200 - 202'799	16'850 - 16'899.95	93.61 - 93.88	21.75	16.20	13.78	11.47	9.24	7.05	4.96	19.85	18.34	16.81	15.23	13.60	12.02	17.34	14.86	12.50	10.23	8.02	5.86		
202'800 - 203'399	16'900 - 16'949.95	93.89 - 94.16	21.78	16.25	13.83	11.52	9.29	7.11	5.02	19.88	18.38	16.85	15.27	13.65	12.07	17.39	14.91	12.56	10.28	8.07	5.92		
203'400 - 203'999	16'950 - 16'999.95	94.17 - 94.43	21.82	16.30	13.89	11.57	9.35	7.17	5.08	19.91	1												

TRANCHES BAREMES IMPOTS A LA SOURCE 2025					TAUX BAREMES IMPOTS A LA SOURCE 2025																			
Année fr.	Mois fr.	A l'heure fr.	A0	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H0	H1	H2	H3	H4	H5			
			Seul	Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent					Famille monoparentale										
			%	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	%	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %			
212'400 - 212'999	17'700 - 17'749.95	98.33 - 98.60	22.32	17.03	14.65	12.40	10.17	8.04	5.97	20.38	18.95	17.49	15.99	14.45	12.89	18.11	15.73	13.43	11.18	8.99	6.87			
213'000 - 213'599	17'750 - 17'799.95	98.61 - 98.88	22.35	17.08	14.70	12.46	10.23	8.10	6.03	20.41	18.98	17.53	16.04	14.50	12.94	18.16	15.79	13.49	11.24	9.05	6.94			
213'600 - 214'199	17'800 - 17'849.95	98.89 - 99.16	22.38	17.12	14.75	12.51	10.29	8.16	6.08	20.44	19.02	17.56	16.08	14.55	12.99	18.20	15.84	13.54	11.30	9.11	6.99			
214'200 - 214'799	17'850 - 17'899.95	99.17 - 99.43	22.41	17.16	14.80	12.56	10.34	8.21	6.14	20.47	19.05	17.60	16.12	14.59	13.04	18.24	15.88	13.58	11.35	9.16	7.05			
214'800 - 215'399	17'900 - 17'949.95	99.44 - 99.71	22.45	17.21	14.86	12.62	10.40	8.27	6.20	20.50	19.08	17.64	16.16	14.64	13.09	18.29	15.94	13.64	11.41	9.22	7.12			
215'400 - 215'999	17'950 - 17'999.95	99.72 - 99.99	22.48	17.26	14.91	12.67	10.46	8.33	6.26	20.53	19.12	17.68	16.20	14.69	13.14	18.33	15.98	13.69	11.47	9.27	7.17			
216'000 - 216'599	18'000 - 18'049.95	100.00 - 100.27	22.51	17.30	14.96	12.72	10.51	8.38	6.31	20.56	19.15	17.71	16.24	14.73	13.18	18.37	16.03	13.74	11.52	9.33	7.23			
216'600 - 217'199	18'050 - 18'099.95	100.28 - 100.55	22.54	17.35	15.02	12.78	10.57	8.44	6.37	20.59	19.19	17.75	16.29	14.78	13.23	18.41	16.08	13.79	11.58	9.39	7.29			
217'200 - 217'799	18'100 - 18'149.95	100.56 - 100.82	22.57	17.39	15.07	12.83	10.63	8.50	6.43	20.62	19.22	17.79	16.33	14.83	13.28	18.45	16.13	13.84	11.64	9.45	7.35			
217'800 - 218'399	18'150 - 18'199.95	100.83 - 101.10	22.60	17.43	15.11	12.88	10.69	8.55	6.49	20.64	19.25	17.83	16.37	14.87	13.32	18.49	16.17	13.89	11.69	9.50	7.41			
218'400 - 218'999	18'200 - 18'249.95	101.11 - 101.38	22.64	17.48	15.17	12.94	10.75	8.61	6.55	20.68	19.28	17.87	16.41	14.92	13.38	18.54	16.23	13.94	11.75	9.57	7.47			
219'000 - 219'599	18'250 - 18'299.95	101.39 - 101.66	22.67	17.52	15.22	12.99	10.81	8.67	6.61	20.70	19.32	17.90	16.45	14.96	13.42	18.58	16.27	13.99	11.80	9.62	7.52			
219'600 - 220'199	18'300 - 18'349.95	101.67 - 101.93	22.70	17.57	15.26	13.04	10.86	8.72	6.67	20.73	19.35	17.94	16.49	15.01	13.47	18.62	16.32	14.04	11.86	9.68	7.58			
220'200 - 220'799	18'350 - 18'399.95	101.94 - 102.21	22.73	17.61	15.32	13.09	10.92	8.78	6.73	20.76	19.38	17.98	16.54	15.06	13.53	18.66	16.37	14.09	11.92	9.74	7.64			
220'800 - 221'399	18'400 - 18'449.95	102.22 - 102.49	22.76	17.65	15.37	13.14	10.98	8.84	6.79	20.79	19.41	18.01	16.57	15.10	13.57	18.70	16.41	14.14	11.97	9.80	7.70			
221'400 - 221'999	18'450 - 18'499.95	102.50 - 102.77	22.79	17.70	15.41	13.19	11.03	8.89	6.84	20.81	19.44	18.04	16.61	15.14	13.62	18.74	16.46	14.18	12.02	9.86	7.76			
222'000 - 222'599	18'500 - 18'549.95	102.78 - 103.05	22.82	17.74	15.46	13.24	11.09	8.95	6.90	20.85	19.48	18.08	16.66	15.19	13.68	18.78	16.50	14.23	12.07	9.92	7.81			
222'600 - 223'199	18'550 - 18'599.95	103.06 - 103.32	22.85	17.78	15.51	13.30	11.15	9.01	6.96	20.87	19.51	18.12	16.69	15.23	13.72	18.82	16.55	14.28	12.13	9.98	7.87			
223'200 - 223'799	18'600 - 18'649.95	103.33 - 103.60	22.88	17.82	15.56	13.34	11.20	9.07	7.02	20.90	19.54	18.15	16.73	15.28	13.77	18.86	16.59	14.33	12.18	10.04	7.93			
223'800 - 224'399	18'650 - 18'699.95	103.61 - 103.88	22.91	17.86	15.60	13.39	11.25	9.12	7.07	20.93	19.57	18.19	16.78	15.32	13.82	18.89	16.64	14.38	12.23	10.10	7.99			
224'400 - 224'999	18'700 - 18'749.95	103.89 - 104.16	22.95	17.91	15.66	13.45	11.31	9.19	7.13	20.96	19.60	18.22	16.81	15.36	13.87	18.94	16.69	14.43	12.29	10.16	8.05			
225'000 - 225'599	18'750 - 18'799.95	104.17 - 104.43	22.98	17.95	15.70	13.49	11.37	9.24	7.19	20.98	19.63	18.26	16.85	15.41	13.91	18.97	16.73	14.48	12.34	10.21	8.11			
225'600 - 226'199	18'800 - 18'849.95	104.44 - 104.71	23.02	17.99	15.75	13.54	11.42	9.30	7.25	21.01	19.67	18.30	16.89	15.45	13.97	19.01	16.77	14.53	12.39	10.27	8.16			
226'200 - 226'799	18'850 - 18'899.95	104.72 - 104.99	23.05	18.03	15.80	13.59	11.48	9.36	7.31	21.04	19.70	18.33	16.93	15.49	14.01	19.05	16.82	14.59	12.45	10.33	8.22			
226'800 - 227'399	18'900 - 18'949.95	105.00 - 105.27	23.09	18.07	15.84	13.64	11.53	9.42	7.37	21.06	19.73	18.36	16.97	15.54	14.06	19.09	16.86	14.63	12.50	10.39	8.28			
227'400 - 227'999	18'950 - 18'999.95	105.28 - 105.55	23.12	18.11	15.89	13.69	11.58	9.48	7.42	21.09	19.75	18.39	17.00	15.58	14.10	19.13	16.90	14.68	12.55	10.44	8.34			
228'000 - 228'599	19'000 - 19'049.95	105.56 - 105.82	23.15	18.15	15.94	13.74	11.64	9.54	7.48	21.12														

TRANCHES BAREMES IMPOTS A LA SOURCE 2025						TAUX BAREMES IMPOTS A LA SOURCE 2025																		
Année fr.	Mois fr.	A l'heure fr.	A0	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H0	H1	H2	H3	H4	H5			
			Seul	Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent					Famille monoparentale										
			%	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	%	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %			
250'200 - 251'399	20'850 - 20'949.95	115.83 - 116.38	24.31	19.53	17.51	15.49	13.48	11.55	9.64	22.08	20.84	19.61	18.36	17.08	15.76	20.45	18.43	16.42	14.40	12.42	10.51			
251'400 - 252'599	20'950 - 21'049.95	116.39 - 116.93	24.37	19.60	17.59	15.58	13.57	11.65	9.75	22.13	20.89	19.67	18.43	17.15	15.84	20.51	18.51	16.50	14.49	12.52	10.62			
252'600 - 253'799	21'050 - 21'149.95	116.94 - 117.49	24.42	19.66	17.66	15.66	13.66	11.74	9.85	22.18	20.95	19.73	18.49	17.22	15.92	20.57	18.57	16.58	14.58	12.61	10.71			
253'800 - 254'999	21'150 - 21'249.95	117.50 - 118.05	24.48	19.73	17.74	15.75	13.76	11.84	9.96	22.23	20.99	19.78	18.55	17.29	16.00	20.64	18.65	16.66	14.67	12.70	10.82			
255'000 - 256'199	21'250 - 21'349.95	118.06 - 118.60	24.54	19.79	17.81	15.83	13.85	11.93	10.06	22.28	21.05	19.84	18.62	17.36	16.07	20.70	18.72	16.74	14.76	12.79	10.92			
256'200 - 257'399	21'350 - 21'449.95	118.61 - 119.16	24.59	19.85	17.88	15.91	13.94	12.02	10.16	22.33	21.09	19.90	18.68	17.43	16.15	20.75	18.78	16.81	14.84	12.88	11.01			
257'400 - 258'599	21'450 - 21'549.95	119.17 - 119.71	24.64	19.92	17.96	16.00	14.04	12.12	10.26	22.38	21.15	19.95	18.74	17.50	16.22	20.81	18.85	16.89	14.93	12.97	11.11			
258'600 - 259'799	21'550 - 21'649.95	119.72 - 120.27	24.70	19.98	18.03	16.08	14.13	12.21	10.36	22.43	21.20	20.01	18.80	17.57	16.30	20.88	18.92	16.97	15.02	13.07	11.21			
259'800 - 260'999	21'650 - 21'749.95	120.28 - 120.82	24.75	20.04	18.10	16.16	14.21	12.30	10.46	22.47	21.24	20.06	18.86	17.63	16.37	20.93	18.99	17.04	15.10	13.16	11.30			
261'000 - 262'199	21'750 - 21'849.95	120.83 - 121.38	24.80	20.11	18.17	16.24	14.30	12.39	10.56	22.52	21.30	20.12	18.92	17.70	16.45	20.99	19.06	17.12	15.19	13.25	11.40			
262'200 - 263'399	21'850 - 21'949.95	121.39 - 121.93	24.86	20.17	18.24	16.32	14.39	12.48	10.66	22.57	21.35	20.17	18.98	17.77	16.52	21.05	19.12	17.20	15.27	13.35	11.49			
263'400 - 264'599	21'950 - 22'049.95	121.94 - 122.49	24.91	20.23	18.31	16.39	14.48	12.57	10.75	22.61	21.40	20.22	19.04	17.83	16.59	21.10	19.19	17.27	15.35	13.44	11.58			
264'600 - 265'799	22'050 - 22'149.95	122.50 - 123.05	24.96	20.29	18.38	16.47	14.56	12.66	10.85	22.66	21.46	20.28	19.10	17.90	16.66	21.16	19.25	17.34	15.44	13.53	11.68			
265'800 - 266'999	22'150 - 22'249.95	123.06 - 123.60	25.01	20.34	18.45	16.55	14.65	12.75	10.94	22.71	21.51	20.33	19.16	17.96	16.74	21.21	19.31	17.41	15.51	13.62	11.77			
267'000 - 268'199	22'250 - 22'349.95	123.61 - 124.16	25.06	20.41	18.51	16.62	14.73	12.84	11.04	22.75	21.56	20.38	19.22	18.02	16.80	21.27	19.38	17.49	15.60	13.71	11.86			
268'200 - 269'399	22'350 - 22'449.95	124.17 - 124.71	25.11	20.47	18.58	16.70	14.82	12.94	11.13	22.80	21.61	20.44	19.27	18.09	16.87	21.33	19.44	17.56	15.68	13.80	11.95			
269'400 - 270'599	22'450 - 22'549.95	124.72 - 125.27	25.15	20.52	18.65	16.77	14.90	13.02	11.22	22.84	21.66	20.49	19.33	18.15	16.95	21.38	19.50	17.63	15.75	13.88	12.04			
270'600 - 271'799	22'550 - 22'649.95	125.28 - 125.82	25.20	20.58	18.71	16.85	14.98	13.12	11.32	22.89	21.71	20.54	19.39	18.21	17.01	21.43	19.57	17.70	15.84	13.97	12.13			
271'800 - 272'999	22'650 - 22'749.95	125.83 - 126.38	25.25	20.64	18.78	16.92	15.07	13.21	11.41	22.93	21.76	20.59	19.44	18.28	17.08	21.49	19.63	17.77	15.91	14.06	12.22			
273'000 - 274'199	22'750 - 22'849.95	126.39 - 126.93	25.30	20.69	18.84	16.99	15.14	13.29	11.50	22.97	21.81	20.64	19.50	18.34	17.15	21.54	19.69	17.84	15.99	14.14	12.30			
274'200 - 275'399	22'850 - 22'949.95	126.94 - 127.49	25.35	20.75	18.91	17.07	15.23	13.38	11.59	23.02	21.86	20.69	19.55	18.40	17.21	21.59	19.75	17.91	16.07	14.23	12.39			
275'400 - 276'599	22'950 - 23'049.95	127.50 - 128.05	25.40	20.81	18.97	17.14	15.31	13.47	11.68	23.06	21.91	20.74	19.61	18.46	17.28	21.64	19.81	17.98	16.14	14.31	12.48			
276'600 - 277'799	23'050 - 23'149.95	128.06 - 128.60	25.44	20.86	19.03	17.21	15.38	13.56	11.76	23.10	21.95	20.79	19.66	18.52	17.34	21.69	19.87	18.04	16.22	14.39	12.57			
277'800 - 278'999	23'150 - 23'249.95	128.61 - 129.16	25.49	20.91	19.10	17.28	15.46	13.64	11.85	23.15	22.00	20.84	19.72	18.58	17.41	21.74	19.93	18.11	16.29	14.48	12.66			
279'000 - 280'199	23'250 - 23'349.95	129.17 - 129.71	25.54	20.97	19.16	17.35	15.54	13.73	11.94	23.19	22.05	20.89	19.77	18.64	17.48	21.80	19.99	18.18	16.37	14.56	12.75			
280'200 - 281'399	23'350 - 23'449.95	129.72 - 130.27	25.58	21.02	19.22	17.42	15.62	13.81	12.02	23.23	22.10	20.94	19.82	18.69	17.54	21.84	20.04	18.24	16.44	14.64	12.83			
281'400 - 282'599	23'450 - 23'549.95	130.28 - 130.82	25.63	21.08	19.28	17.49	15.69	13.90	12.11	23.27	22.14	21.00	19.88	18.75	17.61	21.90	20.10	18.31	16.51	14.72	12.92			
282'600 - 283'799	23'550 - 23'649.95	130.83 - 131.38	25.67	21.13	19.34	17.55	15.77	13.98	12.19	23.32	22.19	21.05	19.93	18.81	17.67	21.94	20.15	18.37	16.58	14.80	13.01			
283'800 - 284'999	23'650 - 23'749.95	131.39 - 131.93	25.71	21.18	19.40</																			

TRANCHES BAREMES IMPOTS A LA SOURCE 2025						TAUX BAREMES IMPOTS A LA SOURCE 2025																		
Année fr.	Mois fr.	A l'heure fr.	A0	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H0	H1	H2	H3	H4	H5			
			Seul	Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent					Famille monoparentale										
			%	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	%	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %			
311'400 - 312'599	25'950 - 26'049.95	144.17 - 144.71	26.64	22.29	20.65	19.03	17.40	15.78	14.16	24.23	23.21	22.18	21.14	20.07	19.05	23.06	21.39	19.77	18.15	16.52	14.90			
312'600 - 313'799	26'050 - 26'149.95	144.72 - 145.27	26.67	22.33	20.69	19.08	17.46	15.85	14.23	24.26	23.25	22.23	21.19	20.12	19.10	23.10	21.43	19.82	18.20	16.59	14.97			
313'800 - 314'999	26'150 - 26'249.95	145.28 - 145.82	26.71	22.38	20.75	19.14	17.53	15.92	14.31	24.30	23.29	22.27	21.23	20.17	19.15	23.15	21.48	19.87	18.26	16.65	15.04			
315'000 - 316'199	26'250 - 26'349.95	145.83 - 146.38	26.75	22.43	20.79	19.19	17.59	15.99	14.38	24.33	23.33	22.31	21.28	20.23	19.21	23.19	21.53	19.92	18.32	16.72	15.11			
316'200 - 317'399	26'350 - 26'449.95	146.39 - 146.93	26.78	22.47	20.84	19.24	17.65	16.05	14.45	24.37	23.37	22.36	21.33	20.28	19.26	23.23	21.57	19.97	18.38	16.78	15.18			
317'400 - 318'599	26'450 - 26'549.95	146.94 - 147.49	26.82	22.52	20.89	19.30	17.71	16.12	14.53	24.40	23.40	22.40	21.37	20.33	19.31	23.28	21.62	20.03	18.43	16.84	15.25			
318'600 - 319'799	26'550 - 26'649.95	147.50 - 148.05	26.85	22.57	20.94	19.35	17.77	16.18	14.60	24.43	23.44	22.44	21.42	20.38	19.36	23.32	21.67	20.08	18.49	16.91	15.32			
319'800 - 320'999	26'650 - 26'749.95	148.06 - 148.60	26.88	22.61	20.98	19.40	17.82	16.25	14.67	24.47	23.48	22.48	21.46	20.43	19.41	23.36	21.72	20.13	18.55	16.97	15.39			
321'000 - 322'199	26'750 - 26'849.95	148.61 - 149.16	26.92	22.66	21.03	19.46	17.88	16.31	14.74	24.50	23.52	22.52	21.51	20.48	19.46	23.41	21.77	20.18	18.60	17.03	15.46			
322'200 - 323'399	26'850 - 26'949.95	149.17 - 149.71	26.96	22.71	21.08	19.51	17.94	16.38	14.81	24.53	23.56	22.56	21.56	20.53	19.51	23.45	21.82	20.23	18.66	17.09	15.53			
323'400 - 324'599	26'950 - 27'049.95	149.72 - 150.27	26.99	22.75	21.12	19.56	18.00	16.44	14.88	24.57	23.59	22.60	21.60	20.58	19.56	23.49	21.86	20.27	18.71	17.15	15.59			
324'600 - 325'799	27'050 - 27'149.95	150.28 - 150.82	27.02	22.79	21.17	19.61	18.06	16.50	14.95	24.60	23.63	22.64	21.64	20.63	19.61	23.53	21.91	20.32	18.77	17.21	15.66			
325'800 - 326'999	27'150 - 27'249.95	150.83 - 151.38	27.06	22.84	21.22	19.67	18.12	16.57	15.02	24.63	23.67	22.68	21.69	20.68	19.66	23.58	21.96	20.37	18.82	17.27	15.72			
327'000 - 328'199	27'250 - 27'349.95	151.39 - 151.93	27.09	22.88	21.27	19.71	18.17	16.63	15.08	24.66	23.70	22.72	21.73	20.72	19.70	23.61	22.00	20.42	18.88	17.33	15.79			
328'200 - 329'399	27'350 - 27'449.95	151.94 - 152.49	27.13	22.92	21.32	19.77	18.23	16.69	15.15	24.70	23.74	22.76	21.78	20.77	19.75	23.66	22.05	20.47	18.93	17.39	15.85			
329'400 - 330'599	27'450 - 27'549.95	152.50 - 153.05	27.16	22.96	21.37	19.81	18.28	16.75	15.21	24.73	23.77	22.80	21.82	20.82	19.80	23.69	22.10	20.51	18.98	17.45	15.91			
330'600 - 331'799	27'550 - 27'649.95	153.06 - 153.60	27.19	23.01	21.42	19.86	18.34	16.81	15.28	24.76	23.81	22.84	21.86	20.87	19.85	23.74	22.14	20.56	19.03	17.51	15.98			
331'800 - 332'999	27'650 - 27'749.95	153.61 - 154.16	27.23	23.05	21.47	19.91	18.39	16.87	15.35	24.79	23.84	22.88	21.91	20.91	19.90	23.78	22.19	20.61	19.09	17.57	16.04			
333'000 - 334'199	27'750 - 27'849.95	154.17 - 154.71	27.26	23.09	21.51	19.96	18.44	16.93	15.41	24.82	23.88	22.92	21.95	20.96	19.95	23.81	22.23	20.65	19.14	17.62	16.10			
334'200 - 335'399	27'850 - 27'949.95	154.72 - 155.27	27.29	23.14	21.56	20.01	18.50	16.99	15.48	24.85	23.91	22.96	21.99	21.00	20.00	23.85	22.28	20.70	19.19	17.68	16.17			
335'400 - 336'599	27'950 - 28'049.95	155.28 - 155.82	27.33	23.18	21.61	20.06	18.55	17.05	15.54	24.88	23.95	23.00	22.03	21.05	20.05	23.89	22.32	20.75	19.24	17.74	16.23			
336'600 - 337'799	28'050 - 28'149.95	155.83 - 156.38	27.36	23.22	21.65	20.11	18.61	17.11	15.60	24.91	23.98	23.03	22.07	21.10	20.10	23.93	22.37	20.80	19.29	17.79	16.29			
337'800 - 338'999	28'150 - 28'249.95	156.39 - 156.93	27.39	23.26	21.70	20.15	18.66	17.16	15.67	24.95	24.01	23.07	22.11	21.14	20.15	23.97	22.41	20.85	19.34	17.85	16.35			
339'000 - 340'199	28'250 - 28'349.95	156.94 - 157.49	27.42	23.30	21.75	20.20	18.71	17.22	15.73	24.98	24.05	23.11	22.16	21.19	20.20	24.01	22.46	20.90	19.39	17.90	16.41			
340'200 - 341'399	28'350 - 28'449.95	157.50 - 158.05	27.45	23.34	21.79	20.25	18.76	17.28	15.79	25.00	24.08	23.14	22.20	21.23	20.25	24.04	22.50	20.95	19.44	17.96	16.47			
341'400 - 342'599	28'450 - 28'549.95	158.06 - 158.60	27.49	23.38	21.84	20.30	18.82	17.34	15.86	25.04	24.11	23.18	22.24	21.28	20.30	24.08	22.54	21.00	19.49	18.01	16.53			
342'600 - 343'799	28'550 - 28'649.95	158.61 - 159.16	27.52	23.42	21.88	20.34	18.87	17.39	15.92	25.07	24.15	23.22	22.28	21.32	20.35	24.12	22.58	21.04	19.54	18.06	16.59			
343'800 - 344'999	28'650 - 28'749.95	159.17 - 159.71	27.55	23.46	21.93	20.39	18.92	17.45	15.98	25.10	24.18	23.25	22.32	21.36	20.39	24.16	22.63	21.09	19.59	18.12	16.65			
345'000 - 346'199	28'750 - 28'849.95	159.72 - 160.27	27.58	23.50	21.97	20.45	18.97	17.51	16.04	25.13	24.21	23.29	22.36	21.41	20.44	24.20	22.67	21.14	19.64	18.17	16.71			
346'200 - 347'399	28'850 - 28'949.95	160.28 - 160.82	27.61	23.53	22.01	20.49	19.02	17.56	16.10	25.17	24.25	23.33	22.40	21.45	20.49	24.23	22.71	21.19	19.68	18.22	16.77			
347'400 - 348'599	28'950 - 29'049.95	160.83 - 161.38	27.65	23.57	22.06	20.54	19.07	17.61	16.16	25.20	24.28	23.36	22.44	21.49	20.54	24.27	22.75	21.24	19.73	18.28	16.83			
348'600 - 349'799	29'050 - 29'149.95	161.39 - 161.93	27.69	23.61	22.10	20.59	19.12	17.67	16.22	25.23	24.31	23.40	22.48	21.54	20.58	24.30	22.79	21.28	19.78	18.33	16.88			
349'800 - 350'999	29'150 - 29'249.95	161.94 - 162.49	27.72	23.65	22.14	20.64	19.17	17.72	16.28	25.26	24.34	23.43	22.51	21.58	20.63	24.34	22.83	21.33	19.83	18.38	16.94			
351'000 - 352'199	29'250 - 29'349.95	162.50 - 163.05	27.75	23.69	22.19	20.69	19.22	17.78	16.34	25.29	24.37	23.47	22.55	21.62	20.67	24.37	22.87	21.37	19.87	18.44	17.00			
352'200 - 353'399	29'350 - 29'449.95	163.06 - 163.60	27.79	23.73	22.23	20.74	19.27	17.83	16.40	25.32	24.41	23.51	22.59	21.66	20.72	24.41	22.92	21.42	19.93	18.49	17.05			
353'400 - 354'599	29'450 - 29'549.95	163.61 - 164.16	27.82	23.76	22.27	20.78	19.31	17.88	16.45.															

TRANCHES BAREMES IMPOTS A LA SOURCE 2025						TAUX BAREMES IMPOTS A LA SOURCE 2025																		
Année fr.	Mois fr.	A l'heure fr.	A0	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H0	H1	H2	H3	H4	H5			
			Seul	Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent					Famille monoparentale										
			%	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	%	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %			
372'600 - 373'799	31'050 - 31'149.95	172.50 - 173.05	28.33	24.33	22.91	21.50	20.09	18.69	17.33	25.82	24.95	24.07	23.21	22.34	21.45	24.97	23.56	22.15	20.73	19.32	17.95			
373'800 - 374'999	31'150 - 31'249.95	173.06 - 173.60	28.36	24.36	22.95	21.54	20.13	18.73	17.38	25.85	24.98	24.10	23.24	22.37	21.49	25.00	23.60	22.19	20.78	19.37	18.00			
375'000 - 376'199	31'250 - 31'349.95	173.61 - 174.16	28.39	24.40	22.99	21.59	20.18	18.78	17.44	25.88	25.01	24.13	23.28	22.41	21.54	25.04	23.63	22.23	20.82	19.42	18.05			
376'200 - 377'399	31'350 - 31'449.95	174.17 - 174.71	28.42	24.43	23.03	21.63	20.23	18.83	17.48	25.91	25.04	24.16	23.31	22.45	21.58	25.07	23.67	22.27	20.87	19.47	18.10			
377'400 - 378'599	31'450 - 31'549.95	174.72 - 175.27	28.45	24.46	23.07	21.67	20.27	18.88	17.54	25.93	25.07	24.19	23.34	22.49	21.61	25.10	23.70	22.31	20.91	19.52	18.15			
378'600 - 379'799	31'550 - 31'649.95	175.28 - 175.82	28.48	24.49	23.10	21.71	20.32	18.93	17.59	25.96	25.10	24.23	23.38	22.52	21.66	25.13	23.74	22.35	20.96	19.56	18.20			
379'800 - 380'999	31'650 - 31'749.95	175.83 - 176.38	28.51	24.52	23.14	21.75	20.36	18.98	17.64	25.99	25.13	24.26	23.41	22.56	21.69	25.16	23.77	22.38	21.00	19.61	18.24			
381'000 - 382'199	31'750 - 31'849.95	176.39 - 176.93	28.54	24.56	23.18	21.79	20.41	19.03	17.69	26.01	25.16	24.29	23.44	22.60	21.73	25.19	23.81	22.42	21.04	19.66	18.29			
382'200 - 383'399	31'850 - 31'949.95	176.94 - 177.49	28.57	24.59	23.21	21.83	20.46	19.08	17.74	26.04	25.19	24.33	23.48	22.63	21.77	25.22	23.84	22.46	21.09	19.71	18.34			
383'400 - 384'599	31'950 - 32'049.95	177.50 - 178.05	28.59	24.62	23.25	21.87	20.50	19.13	17.79	26.07	25.22	24.36	23.51	22.67	21.81	25.25	23.87	22.50	21.13	19.75	18.39			
384'600 - 385'799	32'050 - 32'149.95	178.06 - 178.60	28.62	24.65	23.28	21.91	20.54	19.18	17.84	26.09	25.25	24.39	23.54	22.70	21.85	25.28	23.91	22.54	21.17	19.80	18.44			
385'800 - 386'999	32'150 - 32'249.95	178.61 - 179.16	28.65	24.69	23.32	21.96	20.59	19.22	17.89	26.12	25.28	24.42	23.58	22.74	21.89	25.31	23.94	22.58	21.21	19.85	18.48			
387'000 - 388'199	32'250 - 32'349.95	179.17 - 179.71	28.68	24.71	23.35	21.99	20.63	19.27	17.93	26.15	25.31	24.45	23.61	22.77	21.93	25.34	23.97	22.61	21.25	19.89	18.53			
388'200 - 389'399	32'350 - 32'449.95	179.72 - 180.27	28.71	24.75	23.39	22.03	20.68	19.32	17.98	26.17	25.34	24.49	23.64	22.81	21.97	25.37	24.01	22.65	21.30	19.94	18.58			
389'400 - 390'599	32'450 - 32'549.95	180.28 - 180.82	28.73	24.78	23.42	22.07	20.72	19.37	18.03	26.20	25.36	24.52	23.67	22.84	22.00	25.39	24.04	22.69	21.33	19.98	18.63			
390'600 - 391'799	32'550 - 32'649.95	180.83 - 181.38	28.76	24.81	23.46	22.11	20.76	19.41	18.08	26.22	25.39	24.55	23.70	22.88	22.04	25.42	24.07	22.73	21.38	20.03	18.68			
391'800 - 392'999	32'650 - 32'749.95	181.39 - 181.93	28.79	24.84	23.49	22.15	20.81	19.46	18.12	26.25	25.42	24.58	23.74	22.91	22.08	25.45	24.11	22.76	21.42	20.07	18.73			
393'000 - 394'199	32'750 - 32'849.95	181.94 - 182.49	28.81	24.87	23.53	22.19	20.85	19.51	18.17	26.28	25.45	24.61	23.76	22.94	22.11	25.48	24.14	22.80	21.46	20.12	18.78			
394'200 - 395'399	32'850 - 32'949.95	182.50 - 183.05	28.84	24.90	23.56	22.23	20.89	19.55	18.22	26.30	25.48	24.64	23.80	22.98	22.15	25.51	24.17	22.84	21.50	20.16	18.83			
395'400 - 396'599	32'950 - 33'049.95	183.06 - 183.60	28.87	24.93	23.60	22.26	20.93	19.60	18.27	26.33	25.51	24.67	23.83	23.01	22.19	25.54	24.20	22.87	21.54	20.21	18.88			
396'600 - 397'799	33'050 - 33'149.95	183.61 - 184.16	28.89	24.96	23.63	22.30	20.97	19.64	18.32	26.35	25.53	24.70	23.87	23.05	22.22	25.56	24.23	22.91	21.58	20.25	18.92			
397'800 - 398'999	33'150 - 33'249.95	184.17 - 184.71	28.92	24.99	23.66	22.34	21.01	19.69	18.37	26.38	25.56	24.73	23.90	23.08	22.26	25.59	24.27	22.94	21.62	20.30	18.97			
399'000 - 400'199	33'250 - 33'349.95	184.72 - 185.27	28.95	25.02	23.70	22.38	21.06	19.74	18.42	26.41	25.59	24.77	23.93	23.11	22.30	25.62	24.30	22.98	21.66	20.34	19.02			
400'200 - 401'399	33'350 - 33'449.95	185.28 - 185.82	28.97	25.04	23.73	22.41	21.10	19.78	18.46	26.43	25.61	24.79	23.96	23.15	22.33	25.65	24.33	23.01	21.70	20.38	19.06			
401'400 - 402'599	33'450 - 33'549.95	185.83 - 186.38	29.00	25.07	23.76	22.45	21.14	19.83	18.51	26.46	25.64	24.83	24.00	23.18	22.37	25.68	24.36	23.05	21.74	20.42	19.11			
402'600 - 403'799	33'550 - 33'649.95	186.39 - 186.93	29.02	25.10	23.79	22.48	21.18	19.87	18.56	26.48	25.67	24.86	24.03	23.21	22.40	25.71	24.39	23.08	21.77	20.47	19.16			
403'800 - 404'999	33'650 - 33'749.95	186.94 - 187.49	29.05	25.13	23.83	22.52	21.22	19.91	18.61	26.51	25.70	24.88	24.06	23.24	22.44	25.74	24.42	23.12	21.81					

TRANCHES BAREMES IMPOTS A LA SOURCE 2025						TAUX BAREMES IMPOTS A LA SOURCE 2025																			
Année fr.	Mois fr.	A l'heure fr.	A0	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H0	H1	H2	H3	H4	H5				
			Seul	Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent					Famille monoparentale											
			%	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	%	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %				
433'800 - 434'999	36'150 - 36'249.95	200.83 - 201.38	29.65	25.85	24.60	23.37	22.15	20.94	19.72	27.09	26.34	25.58	24.81	24.05	23.27	26.43	25.17	23.92	22.71	21.49	20.28				
435'000 - 436'199	36'250 - 36'349.95	201.39 - 201.93	29.67	25.88	24.63	23.40	22.19	20.98	19.77	27.12	26.37	25.61	24.84	24.08	23.30	26.45	25.20	23.96	22.74	21.53	20.32				
436'200 - 437'399	36'350 - 36'449.95	201.94 - 202.49	29.69	25.91	24.66	23.43	22.22	21.01	19.80	27.14	26.39	25.63	24.87	24.11	23.34	26.48	25.23	23.99	22.77	21.56	20.36				
437'400 - 438'599	36'450 - 36'549.95	202.50 - 203.05	29.71	25.94	24.69	23.46	22.25	21.05	19.85	27.16	26.41	25.66	24.90	24.14	23.37	26.50	25.26	24.02	22.80	21.60	20.40				
438'600 - 439'799	36'550 - 36'649.95	203.06 - 203.60	29.74	25.96	24.73	23.49	22.29	21.09	19.89	27.18	26.44	25.68	24.93	24.17	23.40	26.53	25.29	24.05	22.84	21.64	20.44				
439'800 - 440'999	36'650 - 36'749.95	203.61 - 204.16	29.76	25.99	24.75	23.52	22.32	21.12	19.93	27.20	26.46	25.71	24.95	24.20	23.43	26.55	25.32	24.08	22.87	21.67	20.47				
441'000 - 442'199	36'750 - 36'849.95	204.17 - 204.71	29.78	26.01	24.78	23.55	22.36	21.16	19.97	27.23	26.48	25.74	24.98	24.23	23.46	26.58	25.35	24.11	22.90	21.71	20.51				
442'200 - 443'399	36'850 - 36'949.95	204.72 - 205.27	29.80	26.04	24.81	23.59	22.39	21.20	20.01	27.25	26.51	25.76	25.01	24.26	23.50	26.60	25.37	24.15	22.94	21.74	20.55				
443'400 - 444'599	36'950 - 37'049.95	205.28 - 205.82	29.82	26.07	24.84	23.62	22.42	21.23	20.05	27.27	26.53	25.79	25.03	24.29	23.53	26.62	25.40	24.18	22.97	21.78	20.59				
444'600 - 445'799	37'050 - 37'149.95	205.83 - 206.38	29.84	26.09	24.87	23.65	22.46	21.27	20.09	27.29	26.55	25.81	25.06	24.32	23.56	26.65	25.43	24.21	23.00	21.81	20.63				
445'800 - 446'999	37'150 - 37'249.95	206.39 - 206.93	29.87	26.12	24.90	23.68	22.49	21.31	20.13	27.31	26.58	25.84	25.09	24.35	23.59	26.68	25.46	24.24	23.03	21.85	20.67				
447'000 - 448'199	37'250 - 37'349.95	206.94 - 207.49	29.89	26.14	24.93	23.71	22.52	21.34	20.17	27.33	26.60	25.86	25.12	24.37	23.62	26.70	25.48	24.27	23.06	21.88	20.70				
448'200 - 449'399	37'350 - 37'449.95	207.50 - 208.05	29.91	26.17	24.96	23.75	22.56	21.38	20.21	27.35	26.62	25.89	25.15	24.40	23.65	26.72	25.51	24.30	23.09	21.92	20.74				
449'400 - 450'599	37'450 - 37'549.95	208.06 - 208.60	29.93	26.19	24.99	23.78	22.59	21.41	20.24	27.37	26.65	25.91	25.17	24.43	23.68	26.75	25.54	24.33	23.12	21.95	20.78				
450'600 - 451'799	37'550 - 37'649.95	208.61 - 209.16	29.95	26.22	25.01	23.81	22.62	21.45	20.28	27.39	26.67	25.94	25.20	24.46	23.71	26.77	25.56	24.36	23.15	21.98	20.82				
451'800 - 452'999	37'650 - 37'749.95	209.17 - 209.71	29.97	26.25	25.04	23.84	22.65	21.49	20.32	27.41	26.69	25.96	25.23	24.49	23.75	26.80	25.59	24.39	23.19	22.02	20.85				
453'000 - 454'199	37'750 - 37'849.95	209.72 - 210.27	29.99	26.27	25.07	23.87	22.68	21.52	20.36	27.43	26.71	25.99	25.25	24.51	23.77	26.82	25.62	24.42	23.22	22.05	20.89				
454'200 - 455'399	37'850 - 37'949.95	210.28 - 210.82	30.01	26.29	25.10	23.90	22.72	21.56	20.40	27.45	26.74	26.01	25.28	24.54	23.81	26.84	25.64	24.45	23.25	22.09	20.93				
455'400 - 456'599	37'950 - 38'049.95	210.83 - 211.38	30.03	26.32	25.13	23.94	22.75	21.59	20.44	27.48	26.76	26.04	25.31	24.57	23.84	26.87	25.67	24.48	23.29	22.12	20.96				
456'600 - 457'799	38'050 - 38'149.95	211.39 - 211.93	30.05	26.34	25.15	23.96	22.78	21.62	20.47	27.49	26.78	26.06	25.33	24.60	23.86	26.89	25.70	24.51	23.32	22.15	21.00				
457'800 - 458'999	38'150 - 38'249.95	211.94 - 212.49	30.07	26.37	25.18	24.00	22.81	21.66	20.51	27.52	26.80	26.09	25.36	24.63	23.90	26.92	25.72	24.54	23.35	22.19	21.03				
459'000 - 460'199	38'250 - 38'349.95	212.50 - 213.05	30.09	26.40	25.21	24.03	22.85	21.70	20.55	27.54	26.83	26.11	25.39	24.66	23.93	26.94	25.75	24.57	23.38	22.22	21.07				
460'200 - 461'399	38'350 - 38'449.95	213.06 - 213.60	30.11	26.42	25.24	24.06	22.88	21.73	20.58	27.55	26.85	26.13	25.41	24.68	23.95	26.96	25.77	24.59	23.41	22.25	21.10				
461'400 - 462'599	38'450 - 38'549.95	213.61 - 214.16	30.13	26.44	25.26	24.09	22.91	21.76	20.62	27.58	26.87	26.16	25.44	24.71	23.98	26.99	25.80	24.62	23.45	22.28	21.14				
462'600 - 463'799	38'550 - 38'649.95	214.17 - 214.71	30.15	26.47	25.29	24.12	22.94	21.79	20.65	27.60	26.89	26.18	25.46	24.74	24.01	27.01	25.82	24.65	23.48	22.31	21.17				
463'800 - 464'999	38'650 - 38'749.95	214.72 - 215.27	30.17	26.49	25.32	24.15	22.98	21.83	20.69	27.61	26.91	26.20	25.49	24.76	24.04	27.03	25.85	24.68	23.51	22.35	21.21				
465'000 - 466'199	38'750 - 38'849.95	215.28 - 215.82	30.19	26.52	25.35	24.18	23.01	21.86	20.73	27.63	26.93	26.23	25.51	24.79	24.07	27.06	25.88								

TRANCHES BAREMES IMPOTS A LA SOURCE 2025				TAUX BAREMES IMPOTS A LA SOURCE 2025																		
Année fr.	Mois fr.	A l'heure fr.	A0	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H0	H1	H2	H3	H4	H5	
			Seul	Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent					Famille monoparentale								
			%	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	%	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	
495'000 - 496'199	41'250 - 41'349.95	229.17 - 229.71	30.68	27.09	25.98	24.88	23.78	22.68	21.58	28.09	27.44	26.78	26.11	25.44	24.76	27.60	26.49	25.38	24.28	23.18	22.08	
496'200 - 497'399	41'350 - 41'449.95	229.72 - 230.27	30.70	27.11	26.01	24.90	23.80	22.71	21.61	28.11	27.46	26.80	26.14	25.47	24.79	27.61	26.51	25.40	24.30	23.21	22.11	
497'400 - 498'599	41'450 - 41'549.95	230.28 - 230.82	30.72	27.13	26.03	24.93	23.83	22.74	21.65	28.13	27.48	26.82	26.16	25.49	24.81	27.64	26.53	25.43	24.33	23.24	22.15	
498'600 - 499'799	41'550 - 41'649.95	230.83 - 231.38	30.74	27.15	26.06	24.96	23.86	22.77	21.68	28.15	27.50	26.84	26.18	25.51	24.84	27.66	26.56	25.46	24.36	23.27	22.18	
499'800 - 500'999	41'650 - 41'749.95	231.39 - 231.93	30.76	27.17	26.08	24.98	23.89	22.80	21.72	28.16	27.51	26.86	26.20	25.54	24.87	27.67	26.58	25.48	24.38	23.30	22.21	
501'000 - 502'199	41'750 - 41'849.95	231.94 - 232.49	30.78	27.20	26.10	25.01	23.92	22.83	21.75	28.18	27.53	26.88	26.23	25.56	24.89	27.70	26.60	25.51	24.41	23.33	22.24	
502'200 - 503'399	41'850 - 41'949.95	232.50 - 233.05	30.80	27.22	26.13	25.03	23.95	22.87	21.78	28.20	27.55	26.90	26.25	25.59	24.92	27.72	26.62	25.53	24.44	23.36	22.28	
503'400 - 504'599	41'950 - 42'049.95	233.06 - 233.60	30.82	27.24	26.15	25.06	23.97	22.89	21.82	28.21	27.57	26.92	26.27	25.61	24.94	27.73	26.64	25.56	24.47	23.39	22.31	
504'600 - 505'799	42'050 - 42'149.95	233.61 - 234.16	30.84	27.26	26.17	25.09	24.00	22.93	21.85	28.23	27.59	26.94	26.29	25.63	24.97	27.75	26.67	25.58	24.49	23.42	22.34	
505'800 - 506'999	42'150 - 42'249.95	234.17 - 234.71	30.86	27.28	26.20	25.11	24.03	22.96	21.88	28.25	27.61	26.96	26.31	25.66	24.99	27.78	26.69	25.61	24.52	23.45	22.37	
507'000 - 508'199	42'250 - 42'349.95	234.72 - 235.27	30.87	27.30	26.22	25.14	24.06	22.98	21.91	28.26	27.63	26.98	26.33	25.68	25.02	27.79	26.71	25.63	24.55	23.47	22.40	
508'200 - 509'399	42'350 - 42'449.95	235.28 - 235.82	30.89	27.32	26.24	25.16	24.08	23.02	21.95	28.28	27.64	27.00	26.36	25.70	25.04	27.81	26.73	25.65	24.58	23.50	22.43	
509'400 - 510'599	42'450 - 42'549.95	235.83 - 236.38	30.91	27.34	26.26	25.19	24.11	23.04	21.98	28.30	27.66	27.02	26.38	25.73	25.07	27.83	26.75	25.68	24.60	23.53	22.46	
510'600 - 511'799	42'550 - 42'649.95	236.39 - 236.93	30.93	27.36	26.29	25.21	24.14	23.07	22.01	28.31	27.68	27.04	26.40	25.75	25.09	27.85	26.78	25.70	24.63	23.56	22.50	
511'800 - 512'999	42'650 - 42'749.95	236.94 - 237.49	30.95	27.38	26.31	25.24	24.17	23.10	22.04	28.33	27.70	27.06	26.42	25.77	25.12	27.87	26.80	25.73	24.66	23.59	22.53	
513'000 - 514'199	42'750 - 42'849.95	237.50 - 238.05	30.97	27.40	26.33	25.26	24.19	23.13	22.07	28.35	27.72	27.08	26.44	25.79	25.14	27.89	26.82	25.75	24.68	23.62	22.56	
514'200 - 515'399	42'850 - 42'949.95	238.06 - 238.60	30.99	27.42	26.35	25.29	24.22	23.16	22.11	28.36	27.73	27.10	26.46	25.82	25.17	27.91	26.84	25.77	24.71	23.64	22.59	
515'400 - 516'599	42'950 - 43'049.95	238.61 - 239.16	31.01	27.44	26.38	25.31	24.25	23.19	22.14	28.38	27.75	27.12	26.48	25.84	25.19	27.93	26.86	25.80	24.74	23.67	22.62	
516'600 - 517'799	43'050 - 43'149.95	239.17 - 239.71	31.02	27.46	26.40	25.34	24.28	23.22	22.17	28.39	27.77	27.14	26.50	25.86	25.22	27.94	26.88	25.82	24.76	23.70	22.65	
517'800 - 518'999	43'150 - 43'249.95	239.72 - 240.27	31.04	27.48	26.42	25.36	24.30	23.25	22.20	28.41	27.79	27.16	26.53	25.89	25.24	27.96	26.90	25.85	24.79	23.73	22.68	
519'000 - 520'199	43'250 - 43'349.95	240.28 - 240.82	31.06	27.50	26.44	25.39	24.33	23.28	22.23	28.43	27.81	27.18	26.55	25.91	25.27	27.98	26.93	25.87	24.81	23.76	22.71	
520'200 - 521'399	43'350 - 43'449.95	240.83 - 241.38	31.08	27.52	26.47	25.41	24.36	23.31	22.26	28.44	27.82	27.20	26.57	25.93	25.29	28.00	26.95	25.89	24.84	23.78	22.74	
521'400 - 522'599	43'450 - 43'549.95	241.39 - 241.93	31.10	27.54	26.49	25.44	24.38	23.34	22.29	28.46	27.84	27.22	26.59	25.95	25.31	28.02	26.97	25.92	24.86	23.81	22.77	
522'600 - 523'799	43'550 - 43'649.95	241.94 - 242.49	31.11	27.56	26.51	25.46	24.41	23.36	22.32	28.48	27.86	27.24	26.61	25.98	25.34	28.04	26.99	25.94	24.89	23.84	22.80	
523'800 - 524'999	43'650 - 43'749.95	242.50 - 243.05	31.13	27.58	26.53	25.48	24.44	23.39	22.35	28.49	27.87	27.25	26.63	26.00	25.36	28.05	27.01	25.96	24.91	23.87	22.83	
525'000 - 526'199	43'750 - 43'849.95	243.06 - 243.60	31.15	27.60	26.55	25.51	24.46	23.42	22.39	28.51	27.89	27.27	26.65	26.02	25.38	28.07	27.03	25.98	24.94	23.90	22.86	
526'200 - 527'399	43'850 - 43'949.95	243.61 - 244.16	31.17	27.62	26.57	25.53	24.49	23.45	22.41	28.52	27.91	27.29	26.67	26.04	25.41	28.09	27.05	2				

TRANCHES BAREMES IMPOTS A LA SOURCE 2025						TAUX BAREMES IMPOTS A LA SOURCE 2025																		
Année fr.	Mois fr.	A l'heure fr.	A0	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H0	H1	H2	H3	H4	H5			
			Seul	Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent					Famille monoparentale										
			%	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	%	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %			
556'200 - 557'399	46'350 - 46'449.95	257.50 - 258.05	31.59	28.07	27.08	26.09	25.11	24.12	23.14	28.89	28.31	27.73	27.15	26.56	25.96	28.51	27.53	26.54	25.56	24.57	23.58			
557'400 - 558'599	46'450 - 46'549.95	258.06 - 258.60	31.60	28.08	27.10	26.12	25.13	24.15	23.16	28.90	28.33	27.75	27.16	26.58	25.98	28.53	27.55	26.56	25.58	24.60	23.61			
558'600 - 559'799	46'550 - 46'649.95	258.61 - 259.16	31.62	28.10	27.12	26.14	25.16	24.17	23.19	28.92	28.34	27.77	27.18	26.60	26.00	28.55	27.57	26.59	25.60	24.62	23.64			
559'800 - 560'999	46'650 - 46'749.95	259.17 - 259.71	31.63	28.12	27.14	26.16	25.18	24.20	23.22	28.93	28.36	27.78	27.20	26.61	26.02	28.56	27.58	26.60	25.62	24.64	23.66			
561'000 - 562'199	46'750 - 46'849.95	259.72 - 260.27	31.65	28.13	27.16	26.18	25.20	24.22	23.25	28.95	28.37	27.80	27.22	26.63	26.04	28.58	27.60	26.62	25.65	24.67	23.69			
562'200 - 563'399	46'850 - 46'949.95	260.28 - 260.82	31.67	28.15	27.18	26.20	25.22	24.25	23.27	28.96	28.39	27.82	27.24	26.65	26.07	28.60	27.62	26.65	25.67	24.69	23.72			
563'400 - 564'599	46'950 - 47'049.95	260.83 - 261.38	31.68	28.17	27.19	26.22	25.25	24.27	23.30	28.97	28.40	27.83	27.25	26.67	26.08	28.61	27.64	26.66	25.69	24.72	23.74			
564'600 - 565'799	47'050 - 47'149.95	261.39 - 261.93	31.70	28.18	27.21	26.24	25.27	24.30	23.33	28.99	28.42	27.85	27.27	26.69	26.11	28.63	27.66	26.68	25.71	24.74	23.77			
565'800 - 566'999	47'150 - 47'249.95	261.94 - 262.49	31.71	28.20	27.23	26.26	25.29	24.32	23.35	29.00	28.44	27.87	27.29	26.71	26.13	28.64	27.67	26.70	25.74	24.77	23.80			
567'000 - 568'199	47'250 - 47'349.95	262.50 - 263.05	31.73	28.22	27.25	26.28	25.31	24.35	23.38	29.01	28.45	27.88	27.31	26.73	26.15	28.66	27.69	26.72	25.76	24.79	23.82			
568'200 - 569'399	47'350 - 47'449.95	263.06 - 263.60	31.74	28.23	27.27	26.30	25.34	24.37	23.41	29.03	28.46	27.90	27.32	26.75	26.17	28.67	27.71	26.74	25.78	24.81	23.85			
569'400 - 570'599	47'450 - 47'549.95	263.61 - 264.16	31.76	28.25	27.29	26.32	25.36	24.40	23.43	29.04	28.48	27.91	27.34	26.77	26.19	28.69	27.72	26.76	25.80	24.83	23.87			
570'600 - 571'799	47'550 - 47'649.95	264.17 - 264.71	31.77	28.27	27.30	26.34	25.38	24.42	23.46	29.06	28.49	27.93	27.36	26.78	26.21	28.70	27.74	26.78	25.82	24.86	23.90			
571'800 - 572'999	47'650 - 47'749.95	264.72 - 265.27	31.79	28.28	27.32	26.36	25.40	24.45	23.49	29.07	28.51	27.95	27.38	26.80	26.23	28.72	27.76	26.80	25.84	24.88	23.92			
573'000 - 574'199	47'750 - 47'849.95	265.28 - 265.82	31.80	28.30	27.34	26.38	25.43	24.47	23.51	29.08	28.52	27.96	27.39	26.82	26.25	28.73	27.78	26.82	25.86	24.90	23.95			
574'200 - 575'399	47'850 - 47'949.95	265.83 - 266.38	31.82	28.31	27.36	26.40	25.45	24.49	23.54	29.10	28.54	27.98	27.41	26.84	26.27	28.75	27.79	26.84	25.88	24.93	23.97			
575'400 - 576'599	47'950 - 48'049.95	266.39 - 266.93	31.83	28.33	27.38	26.42	25.47	24.52	23.56	29.11	28.55	27.99	27.43	26.86	26.29	28.77	27.81	26.86	25.91	24.95	24.00			
576'600 - 577'799	48'050 - 48'149.95	266.94 - 267.49	31.85	28.35	27.39	26.44	25.49	24.54	23.59	29.12	28.57	28.01	27.44	26.88	26.30	28.78	27.83	26.88	25.93	24.97	24.02			
577'800 - 578'999	48'150 - 48'249.95	267.50 - 268.05	31.86	28.36	27.41	26.46	25.51	24.56	23.62	29.14	28.58	28.02	27.46	26.90	26.33	28.79	27.85	26.90	25.95	25.00	24.05			
579'000 - 580'199	48'250 - 48'349.95	268.06 - 268.60	31.88	28.38	27.43	26.48	25.54	24.59	23.64	29.15	28.60	28.04	27.48	26.91	26.35	28.81	27.86	26.92	25.97	25.02	24.07			
580'200 - 582'599	48'350 - 48'549.95	268.61 - 269.71	31.90	28.40	27.46	26.51	25.57	24.62	23.68	29.17	28.62	28.06	27.50	26.94	26.37	28.83	27.89	26.94	26.00	25.06	24.11			
582'600 - 584'999	48'550 - 48'749.95	269.72 - 270.82	31.93	28.43	27.49	26.55	25.61	24.67	23.73	29.20	28.65	28.09	27.54	26.98	26.41	28.86	27.92	26.98	26.04	25.10	24.16			
585'000 - 587'399	48'750 - 48'949.95	270.83 - 271.93	31.96	28.46	27.53	26.59	25.65	24.72	23.78	29.22	28.67	28.12	27.57	27.01	26.45	28.89	27.95	27.02	26.08	25.14	24.21			
587'400 - 589'799	48'950 - 49'149.95	271.94 - 273.05	31.98	28.49	27.56	26.63	25.69	24.76	23.83	29.25	28.70	28.15	27.60	27.05	26.49	28.92	27.99	27.05	26.12	25.19	24.25			
589'800 - 592'199	49'150 - 49'349.95	273.06 - 274.16	32.01	28.52	27.60	26.67	25.74	24.81	23.88	29.28	28.73	28.18	27.64	27.08	26.53	28.95	28.02	27.09	26.16	25.23	24.30			
592'200 - 594'599	49'350 - 49'549.95	274.17 - 275.27	32.04	28.55	27.63	26.70	25.78	24.85	23.93	29.30	28.76	28.21	27.67	27.12	26.56	28.98	28.05	27.13	26.20	25.28	24.35			
594'600 - 596'999	49'550 - 49'749.95	275.28 - 276.38	32.07	28.58	27.66	26.74	25.82	24.90	23.98	29.33	28.78	28.24	27.70	27.15	26.60	29.00	28.08	27.16	26.24	25.32				

TRANCHES BAREMES IMPOTS A LA SOURCE 2025						TAUX BAREMES IMPOTS A LA SOURCE 2025																			
Année fr.	Mois fr.	A l'heure fr.	A0	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H0	H1	H2	H3	H4	H5				
			Seul	Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent					Famille monoparentale											
			%	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	%	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %				
654'600 - 656'999	54'550 - 54'749.95	303.06 - 304.16	32.70	29.26	28.42	27.58	26.75	25.91	25.07	29.98	29.46	28.93	28.44	27.94	27.44	29.65	28.80	27.97	27.13	26.29	25.46				
657'000 - 659'399	54'750 - 54'949.95	304.17 - 305.27	32.72	29.29	28.45	27.62	26.78	25.95	25.11	30.01	29.49	28.97	28.47	27.97	27.47	29.68	28.83	28.00	27.16	26.33	25.49				
659'400 - 661'799	54'950 - 55'149.95	305.28 - 306.38	32.74	29.32	28.48	27.65	26.82	25.98	25.15	30.03	29.52	28.99	28.49	28.00	27.50	29.70	28.86	28.03	27.19	26.36	25.53				
661'800 - 664'199	55'150 - 55'349.95	306.39 - 307.49	32.76	29.34	28.51	27.68	26.85	26.02	25.19	30.06	29.54	29.02	28.52	28.02	27.53	29.72	28.89	28.05	27.23	26.40	25.57				
664'200 - 666'599	55'350 - 55'549.95	307.50 - 308.60	32.79	29.37	28.53	27.71	26.88	26.06	25.23	30.08	29.57	29.05	28.55	28.05	27.56	29.75	28.91	28.08	27.26	26.43	25.61				
666'600 - 668'999	55'550 - 55'749.95	308.61 - 309.71	32.81	29.39	28.56	27.74	26.91	26.09	25.27	30.11	29.60	29.08	28.57	28.08	27.59	29.77	28.94	28.11	27.29	26.47	25.65				
669'000 - 671'399	55'750 - 55'949.95	309.72 - 310.82	32.83	29.42	28.59	27.77	26.95	26.13	25.31	30.13	29.62	29.11	28.60	28.11	27.62	29.79	28.97	28.14	27.32	26.50	25.68				
671'400 - 673'799	55'950 - 56'149.95	310.83 - 311.93	32.85	29.44	28.62	27.79	26.98	26.16	25.35	30.16	29.65	29.14	28.63	28.14	27.65	29.82	28.99	28.17	27.35	26.53	25.72				
673'800 - 676'199	56'150 - 56'349.95	311.94 - 313.05	32.87	29.46	28.64	27.82	27.01	26.20	25.38	30.18	29.68	29.17	28.66	28.17	27.68	29.84	29.02	28.20	27.38	26.57	25.75				
676'200 - 678'599	56'350 - 56'549.95	313.06 - 314.16	32.90	29.49	28.67	27.85	27.04	26.23	25.42	30.21	29.70	29.20	28.69	28.20	27.71	29.86	29.04	28.23	27.41	26.60	25.79				
678'600 - 680'999	56'550 - 56'749.95	314.17 - 315.27	32.92	29.51	28.70	27.88	27.07	26.27	25.46	30.23	29.73	29.22	28.72	28.22	27.74	29.89	29.07	28.25	27.44	26.63	25.83				
681'000 - 683'399	56'750 - 56'949.95	315.28 - 316.38	32.94	29.54	28.72	27.91	27.10	26.30	25.50	30.25	29.75	29.25	28.75	28.25	27.77	29.92	29.09	28.28	27.47	26.67	25.86				
683'400 - 685'799	56'950 - 57'149.95	316.39 - 317.49	32.96	29.56	28.75	27.94	27.14	26.34	25.53	30.28	29.78	29.28	28.78	28.28	27.80	29.94	29.12	28.31	27.50	26.70	25.90				
685'800 - 688'199	57'150 - 57'349.95	317.50 - 318.60	32.98	29.59	28.78	27.97	27.17	26.37	25.57	30.30	29.81	29.31	28.80	28.30	27.83	29.97	29.14	28.34	27.53	26.73	25.93				
688'200 - 690'599	57'350 - 57'549.95	318.61 - 319.71	33.00	29.61	28.80	28.00	27.20	26.40	25.60	30.32	29.83	29.33	28.83	28.33	27.85	30.00	29.17	28.37	27.56	26.76	25.97				
690'600 - 692'999	57'550 - 57'749.95	319.72 - 320.82	33.02	29.64	28.83	28.03	27.23	26.43	25.64	30.35	29.86	29.36	28.86	28.36	27.88	30.02	29.19	28.39	27.59	26.80	26.00				
693'000 - 695'399	57'750 - 57'949.95	320.83 - 321.93	33.04	29.67	28.86	28.06	27.26	26.47	25.68	30.37	29.88	29.39	28.89	28.39	27.91	30.05	29.22	28.42	27.62	26.83	26.04				
695'400 - 697'799	57'950 - 58'149.95	321.94 - 323.05	33.06	29.70	28.88	28.08	27.29	26.50	25.71	30.39	29.91	29.41	28.92	28.42	27.94	30.07	29.25	28.45	27.65	26.86	26.07				
697'800 - 700'199	58'150 - 58'349.95	323.06 - 324.16	33.08	29.72	28.91	28.11	27.32	26.53	25.75	30.42	29.93	29.44	28.95	28.45	27.97	30.10	29.27	28.47	27.68	26.89	26.11				
700'200 - 702'599	58'350 - 58'549.95	324.17 - 325.27	33.10	29.75	28.93	28.14	27.35	26.57	25.78	30.44	29.96	29.47	28.98	28.48	28.00	30.13	29.30	28.50	27.71	26.92	26.14				
702'600 - 704'999	58'550 - 58'749.95	325.28 - 326.38	33.12	29.78	28.96	28.17	27.38	26.60	25.82	30.46	29.98	29.49	29.01	28.51	28.02	30.15	29.33	28.53	27.74	26.95	26.17				
705'000 - 707'399	58'750 - 58'949.95	326.39 - 327.49	33.14	29.80	28.99	28.20	27.41	26.63	25.85	30.48	30.00	29.52	29.03	28.54	28.05	30.17	29.36	28.55	27.77	26.98	26.21				
707'400 - 709'799	58'950 - 59'149.95	327.50 - 328.60	33.16	29.83	29.02	28.22	27.44	26.66	25.89	30.51	30.03	29.55	29.06	28.57	28.08	30.20	29.39	28.58	27.80	27.01	26.24				
709'800 - 712'199	59'150 - 59'349.95	328.61 - 329.71	33.18	29.86	29.05	28.25	27.47	26.69	25.92	30.53	30.05	29.57	29.09	28.60	28.11	30.22	29.41	28.61	27.83	27.05	26.27				
712'200 - 714'599	59'350 - 59'549.95	329.72 - 330.82	33.20	29.88	29.07	28.28	27.50	26.72	25.95	30.55	30.07	29.60	29.12	28.63	28.14	30.25	29.44	28.63	27.85	27.08	26.30				
714'600 - 716'999	59'550 - 59'749.95	330.83 - 331.93	33.22	29.91	29.10	28.30	27.53	26.75	25.99	30.57	30.10	29.62	29.14	28.66	28.17	30.27	2								

TRANCHES BAREMES IMPOTS A LA SOURCE 2025				TAUX BAREMES IMPOTS A LA SOURCE 2025																		
Année fr.	Mois fr.	A l'heure fr.	A0	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H0	H1	H2	H3	H4	H5	
			Seul	Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent					Famille monoparentale								
			%	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	%	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	
777'000 - 779'399	64'750 - 64'949.95	359.72 - 360.82	33.70	30.52	29.78	29.04	28.30	27.56	26.82	31.10	30.66	30.23	29.79	29.35	28.91	30.85	30.11	29.37	28.63	27.89	27.15	
779'400 - 781'799	64'950 - 65'149.95	360.83 - 361.93	33.72	30.54	29.80	29.06	28.33	27.59	26.85	31.11	30.68	30.25	29.81	29.38	28.94	30.87	30.14	29.40	28.66	27.92	27.19	
781'800 - 784'199	65'150 - 65'349.95	361.94 - 363.05	33.74	30.56	29.82	29.09	28.35	27.62	26.88	31.13	30.70	30.27	29.84	29.40	28.96	30.89	30.16	29.42	28.69	27.95	27.22	
784'200 - 786'599	65'350 - 65'549.95	363.06 - 364.16	33.76	30.58	29.85	29.11	28.38	27.65	26.91	31.15	30.72	30.29	29.86	29.42	28.99	30.91	30.18	29.45	28.71	27.98	27.25	
786'600 - 788'999	65'550 - 65'749.95	364.17 - 365.27	33.77	30.60	29.87	29.14	28.41	27.68	26.95	31.17	30.74	30.31	29.88	29.45	29.01	30.94	30.20	29.47	28.74	28.01	27.28	
789'000 - 791'399	65'750 - 65'949.95	365.28 - 366.38	33.79	30.62	29.89	29.17	28.44	27.71	26.98	31.19	30.76	30.33	29.90	29.47	29.04	30.96	30.23	29.50	28.77	28.04	27.31	
791'400 - 793'799	65'950 - 66'149.95	366.39 - 367.49	33.81	30.64	29.92	29.19	28.46	27.74	27.01	31.21	30.78	30.35	29.93	29.50	29.06	30.97	30.25	29.52	28.79	28.07	27.34	
793'800 - 796'199	66'150 - 66'349.95	367.50 - 368.60	33.83	30.66	29.94	29.22	28.49	27.77	27.04	31.22	30.80	30.38	29.95	29.52	29.09	30.99	30.27	29.55	28.82	28.10	27.37	
796'200 - 798'599	66'350 - 66'549.95	368.61 - 369.71	33.84	30.69	29.96	29.24	28.52	27.80	27.07	31.24	30.82	30.40	29.97	29.54	29.11	31.01	30.29	29.57	28.85	28.13	27.40	
798'600 - 800'999	66'550 - 66'749.95	369.72 - 370.82	33.86	30.71	29.99	29.27	28.55	27.83	27.11	31.26	30.84	30.42	29.99	29.57	29.14	31.03	30.31	29.59	28.87	28.15	27.43	
801'000 - 803'399	66'750 - 66'949.95	370.83 - 371.93	33.88	30.73	30.01	29.29	28.57	27.85	27.14	31.28	30.86	30.44	30.01	29.59	29.16	31.05	30.34	29.62	28.90	28.18	27.46	
803'400 - 805'799	66'950 - 67'149.95	371.94 - 373.05	33.90	30.75	30.03	29.32	28.60	27.88	27.17	31.29	30.88	30.46	30.04	29.61	29.19	31.07	30.36	29.64	28.93	28.21	27.49	
805'800 - 808'199	67'150 - 67'349.95	373.06 - 374.16	33.91	30.77	30.05	29.34	28.63	27.91	27.20	31.31	30.90	30.48	30.06	29.64	29.21	31.09	30.38	29.66	28.95	28.24	27.52	
808'200 - 810'599	67'350 - 67'549.95	374.17 - 375.27	33.93	30.79	30.08	29.36	28.65	27.94	27.23	31.33	30.91	30.50	30.08	29.66	29.24	31.11	30.40	29.69	28.98	28.26	27.55	
810'600 - 812'999	67'550 - 67'749.95	375.28 - 376.38	33.94	30.81	30.10	29.39	28.68	27.97	27.26	31.35	30.93	30.52	30.10	29.68	29.26	31.13	30.42	29.71	29.00	28.29	27.58	
813'000 - 815'399	67'750 - 67'949.95	376.39 - 377.49	33.96	30.83	30.12	29.41	28.70	28.00	27.29	31.36	30.95	30.54	30.12	29.70	29.28	31.15	30.44	29.73	29.03	28.32	27.61	
815'400 - 817'799	67'950 - 68'149.95	377.50 - 378.60	33.98	30.85	30.14	29.44	28.73	28.03	27.32	31.38	30.97	30.56	30.14	29.73	29.31	31.17	30.46	29.76	29.05	28.35	27.64	
817'800 - 820'199	68'150 - 68'349.95	378.61 - 379.71	33.99	30.87	30.16	29.46	28.76	28.05	27.35	31.40	30.99	30.58	30.16	29.75	29.33	31.19	30.48	29.78	29.08	28.37	27.67	
820'200 - 822'599	68'350 - 68'549.95	379.72 - 380.82	34.01	30.89	30.18	29.48	28.78	28.08	27.38	31.41	31.01	30.60	30.19	29.77	29.35	31.21	30.50	29.80	29.10	28.40	27.70	
822'600 - 824'999	68'550 - 68'749.95	380.83 - 381.93	34.03	30.90	30.21	29.51	28.81	28.11	27.41	31.43	31.02	30.62	30.21	29.79	29.38	31.22	30.52	29.83	29.13	28.43	27.73	
825'000 - 827'399	68'750 - 68'949.95	381.94 - 383.05	34.04	30.92	30.23	29.53	28.83	28.14	27.44	31.45	31.04	30.63	30.23	29.81	29.40	31.24	30.54	29.85	29.15	28.45	27.76	
827'400 - 829'799	68'950 - 69'149.95	383.06 - 384.16	34.06	30.94	30.25	29.55	28.86	28.16	27.47	31.47	31.06	30.66	30.25	29.84	29.42	31.26	30.56	29.87	29.17	28.48	27.78	
829'800 - 832'199	69'150 - 69'349.95	384.17 - 385.27	34.08	30.96	30.27	29.58	28.88	28.19	27.50	31.48	31.08	30.67	30.27	29.86	29.45	31.28	30.59	29.89	29.20	28.51	27.81	
832'200 - 834'599	69'350 - 69'549.95	385.28 - 386.38	34.09	30.98	30.29	29.60	28.91	28.22	27.53	31.50	31.10	30.69	30.29	29.88	29.47	31.30	30.60	29.91	29.22	28.53	27.84	
834'600 - 836'999	69'550 - 69'749.95	386.39 - 387.49	34.11	31.00	30.31	29.62	28.93	28.24	27.55	31.51	31.11	30.71	30.31	29.90	29.49	31.31	30.62	29.93	29.25	28.56	27.87	
837'000 - 839'399	69'750 - 69'949.95	387.50 - 388.60	34.12	31.02	30.33	29.64	28.96	28.27	27.58	31.53	31.13	30.73	30.33	29.92	29.52	31.33	30.64	29.96	29.27	28.58	27.90	
839'400 - 841'799	69																					

TRANCHES BAREMES IMPOTS A LA SOURCE 2025						TAUX BAREMES IMPOTS A LA SOURCE 2025																			
Année fr.	Mois fr.	A l'heure fr.	A0	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H0	H1	H2	H3	H4	H5				
			Seul	Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent					Famille monoparentale											
			%	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	%	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %				
899'400 - 901'799	74'950 - 75'149.95	416.39 - 417.49	34.50	31.47	30.83	30.19	29.55	28.91	28.27	31.93	31.55	31.18	30.81	30.44	30.06	31.76	31.12	30.48	29.84	29.20	28.56				
901'800 - 904'199	75'150 - 75'349.95	417.50 - 418.60	34.51	31.48	30.85	30.21	29.57	28.93	28.30	31.95	31.57	31.20	30.83	30.46	30.08	31.78	31.14	30.50	29.86	29.22	28.59				
904'200 - 906'599	75'350 - 75'549.95	418.61 - 419.71	34.52	31.50	30.86	30.23	29.59	28.96	28.32	31.97	31.58	31.22	30.85	30.47	30.10	31.79	31.15	30.52	29.88	29.25	28.61				
906'600 - 908'999	75'550 - 75'749.95	419.72 - 420.82	34.54	31.52	30.88	30.25	29.62	28.98	28.35	31.99	31.60	31.23	30.86	30.49	30.12	31.81	31.17	30.54	29.90	29.27	28.64				
909'000 - 911'399	75'750 - 75'949.95	420.83 - 421.93	34.56	31.54	30.91	30.28	29.64	29.01	28.38	32.01	31.62	31.26	30.89	30.52	30.15	31.83	31.20	30.56	29.93	29.30	28.67				
911'400 - 913'799	75'950 - 76'149.95	421.94 - 423.05	34.57	31.56	30.93	30.30	29.67	29.04	28.41	32.04	31.65	31.28	30.91	30.54	30.17	31.85	31.22	30.59	29.96	29.33	28.69				
913'800 - 916'199	76'150 - 76'349.95	423.06 - 424.16	34.59	31.59	30.96	30.33	29.70	29.07	28.44	32.06	31.67	31.30	30.93	30.57	30.20	31.87	31.24	30.61	29.98	29.35	28.72				
916'200 - 918'599	76'350 - 76'549.95	424.17 - 425.27	34.61	31.61	30.98	30.35	29.72	29.10	28.47	32.08	31.70	31.32	30.96	30.59	30.22	31.89	31.27	30.64	30.01	29.38	28.75				
918'600 - 920'999	76'550 - 76'749.95	425.28 - 426.38	34.62	31.63	31.00	30.38	29.75	29.13	28.50	32.11	31.72	31.35	30.98	30.62	30.25	31.92	31.29	30.66	30.04	29.41	28.78				
921'000 - 923'399	76'750 - 76'949.95	426.39 - 427.49	34.64	31.65	31.03	30.40	29.78	29.15	28.53	32.13	31.75	31.37	31.00	30.64	30.27	31.94	31.31	30.69	30.06	29.44	28.81				
923'400 - 925'799	76'950 - 77'149.95	427.50 - 428.60	34.65	31.67	31.05	30.43	29.80	29.18	28.56	32.15	31.77	31.39	31.03	30.66	30.30	31.96	31.33	30.71	30.09	29.47	28.84				
925'800 - 928'199	77'150 - 77'349.95	428.61 - 429.71	34.67	31.70	31.07	30.45	29.83	29.21	28.59	32.17	31.80	31.41	31.05	30.69	30.32	31.98	31.36	30.74	30.11	29.49	28.87				
928'200 - 930'599	77'350 - 77'549.95	429.72 - 430.82	34.68	31.72	31.10	30.48	29.86	29.24	28.62	32.20	31.82	31.44	31.07	30.71	30.35	32.00	31.38	30.76	30.14	29.52	28.90				
930'600 - 932'999	77'550 - 77'749.95	430.83 - 431.93	34.70	31.74	31.12	30.50	29.88	29.27	28.65	32.22	31.84	31.46	31.10	30.74	30.37	32.02	31.40	30.78	30.17	29.55	28.93				
933'000 - 935'399	77'750 - 77'949.95	431.94 - 433.05	34.71	31.76	31.14	30.53	29.91	29.29	28.68	32.24	31.87	31.49	31.12	30.76	30.40	32.04	31.42	30.81	30.19	29.57	28.96				
935'400 - 937'799	77'950 - 78'149.95	433.06 - 434.16	34.73	31.78	31.17	30.55	29.94	29.32	28.71	32.27	31.89	31.51	31.14	30.78	30.42	32.06	31.45	30.83	30.22	29.60	28.99				
937'800 - 940'199	78'150 - 78'349.95	434.17 - 435.27	34.74	31.80	31.19	30.57	29.96	29.35	28.73	32.29	31.91	31.54	31.16	30.81	30.45	32.08	31.47	30.85	30.24	29.63	29.01				
940'200 - 942'599	78'350 - 78'549.95	435.28 - 436.38	34.76	31.82	31.21	30.60	29.99	29.38	28.76	32.31	31.94	31.56	31.19	30.83	30.47	32.10	31.49	30.88	30.27	29.65	29.04				
942'600 - 944'999	78'550 - 78'749.95	436.39 - 437.49	34.77	31.84	31.23	30.62	30.01	29.40	28.79	32.33	31.96	31.59	31.21	30.85	30.50	32.12	31.51	30.90	30.29	29.68	29.07				
945'000 - 947'399	78'750 - 78'949.95	437.50 - 438.60	34.79	31.87	31.26	30.65	30.04	29.43	28.82	32.35	31.98	31.61	31.24	30.88	30.52	32.14	31.53	30.93	30.32	29.71	29.10				
947'400 - 949'799	78'950 - 79'149.95	438.61 - 439.71	34.80	31.89	31.28	30.67	30.06	29.46	28.85	32.38	32.01	31.63	31.26	30.90	30.54	32.17	31.55	30.95	30.34	29.73	29.13				
949'800 - 952'199	79'150 - 79'349.95	439.72 - 440.82	34.82	31.91	31.30	30.70	30.09	29.48	28.88	32.40	32.03	31.66	31.29	30.92	30.57	32.19	31.58	30.97	30.37	29.76	29.15				
952'200 - 954'599	79'350 - 79'549.95	440.83 - 441.93	34.83	31.93	31.32	30.72	30.11	29.51	28.91	32.42	32.05	31.68	31.31	30.94	30.59	32.21	31.60	30.99	30.39	29.79	29.18				
954'600 - 956'999	79'550 - 79'749.95	441.94 - 443.05	34.85	31.95	31.34	30.74	30.14	29.54	28.93	32.44	32.07	31.71	31.34	30.97	30.61	32.24	31.62	31.02	30.41	29.81	29.21				
957'000 - 959'399	79'750 - 79'949.95	443.06 - 444.16	34.86	31.97	31.37	30.77	30.16	29.56	28.96	32.46	32.10	31.73	31.36	30.99	30.64	32.26	31.64	31.04	30.44	29.84	29.24				
959'400 - 961'799	79'950 - 80'149.95	444.17 - 445.27	34.88	32.00	31.39	30.79	30.19	29.59	28.99	32.48	32.12	31.75	31.38	31.01	30.66	32.28	31.66	31.06	30.46	29.86	29.26				
961'800 - 964'199	80'150 - 80'349.95	445.28 - 446.38	34.89	32.02	31.41	30.81	30.21	29.62	29.02	32.51	32.14	31.78													

TRANCHES BAREMES IMPOTS A LA SOURCE 2025						TAUX BAREMES IMPOTS A LA SOURCE 2025																			
Année fr.	Mois fr.	A l'heure fr.	A0	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H0	H1	H2	H3	H4	H5				
			Seul	Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent					Famille monoparentale											
			%	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	%	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %				
1'021'800 - 1'024'199	85'150 - 85'349.95	473.06 - 474.16	35.23	32.57	31.99	31.40	30.82	30.23	29.67	33.01	32.67	32.32	31.98	31.64	31.29	32.84	32.25	31.67	31.08	30.50	29.92				
1'024'200 - 1'026'599	85'350 - 85'549.95	474.17 - 475.27	35.24	32.59	32.01	31.43	30.84	30.26	29.69	33.03	32.69	32.34	32.00	31.66	31.31	32.86	32.27	31.69	31.11	30.53	29.94				
1'026'600 - 1'028'999	85'550 - 85'749.95	475.28 - 476.38	35.25	32.61	32.03	31.45	30.87	30.29	29.71	33.04	32.71	32.37	32.02	31.68	31.34	32.88	32.29	31.71	31.13	30.55	29.97				
1'029'000 - 1'031'399	85'750 - 85'949.95	476.39 - 477.49	35.26	32.63	32.05	31.47	30.89	30.31	29.74	33.06	32.73	32.39	32.05	31.70	31.36	32.90	32.32	31.74	31.16	30.58	30.00				
1'031'400 - 1'033'799	85'950 - 86'149.95	477.50 - 478.60	35.28	32.65	32.07	31.49	30.92	30.34	29.76	33.08	32.75	32.41	32.07	31.73	31.38	32.92	32.34	31.76	31.18	30.60	30.02				
1'033'800 - 1'036'199	86'150 - 86'349.95	478.61 - 479.71	35.29	32.67	32.10	31.52	30.94	30.36	29.79	33.09	32.76	32.43	32.09	31.75	31.41	32.94	32.36	31.78	31.20	30.63	30.05				
1'036'200 - 1'038'599	86'350 - 86'549.95	479.72 - 480.82	35.30	32.69	32.12	31.54	30.97	30.39	29.81	33.11	32.78	32.45	32.11	31.77	31.43	32.95	32.38	31.80	31.23	30.65	30.08				
1'038'600 - 1'040'999	86'550 - 86'749.95	480.83 - 481.93	35.31	32.71	32.14	31.56	30.99	30.41	29.84	33.12	32.80	32.47	32.13	31.79	31.45	32.97	32.40	31.83	31.25	30.68	30.10				
1'041'000 - 1'043'399	86'750 - 86'949.95	481.94 - 483.05	35.33	32.73	32.16	31.59	31.01	30.44	29.87	33.14	32.81	32.49	32.15	31.81	31.47	32.99	32.42	31.85	31.27	30.70	30.13				
1'043'400 - 1'045'799	86'950 - 87'149.95	483.06 - 484.16	35.34	32.75	32.18	31.61	31.04	30.46	29.89	33.15	32.83	32.51	32.17	31.83	31.50	33.01	32.44	31.87	31.30	30.72	30.15				
1'045'800 - 1'048'199	87'150 - 87'349.95	484.17 - 485.27	35.35	32.77	32.20	31.63	31.06	30.49	29.92	33.17	32.85	32.52	32.19	31.86	31.52	33.03	32.46	31.89	31.32	30.75	30.18				
1'048'200 - 1'050'599	87'350 - 87'549.95	485.28 - 486.38	35.36	32.79	32.22	31.65	31.08	30.52	29.95	33.18	32.86	32.54	32.21	31.88	31.54	33.05	32.48	31.91	31.34	30.77	30.21				
1'050'600 - 1'052'999	87'550 - 87'749.95	486.39 - 487.49	35.37	32.81	32.24	31.68	31.11	30.54	29.97	33.20	32.88	32.56	32.23	31.90	31.56	33.07	32.50	31.93	31.37	30.80	30.23				
1'053'000 - 1'055'399	87'750 - 87'949.95	487.50 - 488.60	35.39	32.83	32.26	31.70	31.13	30.56	30.00	33.21	32.89	32.57	32.25	31.92	31.59	33.09	32.52	31.96	31.39	30.82	30.26				
1'055'400 - 1'057'799	87'950 - 88'149.95	488.61 - 489.71	35.40	32.85	32.29	31.72	31.15	30.59	30.02	33.23	32.91	32.59	32.27	31.94	31.61	33.11	32.54	31.98	31.41	30.85	30.28				
1'057'800 - 1'060'199	88'150 - 88'349.95	489.72 - 490.82	35.41	32.87	32.31	31.74	31.18	30.61	30.05	33.24	32.92	32.61	32.29	31.96	31.63	33.13	32.56	32.00	31.43	30.87	30.31				
1'060'200 - 1'062'599	88'350 - 88'549.95	490.83 - 491.93	35.42	32.89	32.33	31.76	31.20	30.64	30.07	33.26	32.94	32.62	32.30	31.98	31.65	33.15	32.58	32.02	31.46	30.89	30.33				
1'062'600 - 1'064'999	88'550 - 88'749.95	491.94 - 493.05	35.43	32.91	32.35	31.79	31.22	30.66	30.10	33.27	32.96	32.64	32.32	32.00	31.67	33.16	32.60	32.04	31.48	30.92	30.36				
1'065'000 - 1'067'399	88'750 - 88'949.95	493.06 - 494.16	35.45	32.93	32.37	31.81	31.25	30.69	30.13	33.29	32.97	32.65	32.34	32.02	31.70	33.18	32.62	32.06	31.50	30.94	30.38				
1'067'400 - 1'069'799	88'950 - 89'149.95	494.17 - 495.27	35.46	32.95	32.39	31.83	31.27	30.71	30.15	33.30	32.99	32.67	32.35	32.03	31.71	33.20	32.64	32.08	31.52	30.96	30.40				
1'069'800 - 1'072'199	89'150 - 89'349.95	495.28 - 496.38	35.47	32.96	32.41	31.85	31.29	30.73	30.18	33.31	33.00	32.69	32.37	32.05	31.73	33.21	32.66	32.10	31.55	30.99	30.43				
1'072'200 - 1'074'599	89'350 - 89'549.95	496.39 - 497.49	35.48	32.98	32.43	31.87	31.31	30.76	30.20	33.33	33.02	32.70	32.39	32.07	31.75	33.23	32.68	32.12	31.57	31.01	30.45				
1'074'600 - 1'076'999	89'550 - 89'749.95	497.50 - 498.60	35.49	32.99	32.45	31.89	31.34	30.78	30.23	33.34	33.03	32.72	32.40	32.09	31.77	33.24	32.70	32.14	31.59	31.03	30.48				
1'077'000 - 1'079'399	89'750 - 89'949.95	498.61 - 499.71	35.50	33.01	32.47	31.91	31.36	30.80	30.25	33.36	33.05	32.73	32.42	32.10	31.79	33.26	32.71	32.17	31.61	31.06	30.50				
1'079'400 - 1'081'799	89'950 - 90'149.95	499.72 - 500.82	35.51	33.03	32.48	31.93	31.38	30.83	30.28	33.37	33.06	32.75	32.44	32.12	31.81	33.27	32.73	32.19	31.63	31.08	30.53				
1'081'800 - 1'084'199	90'150 - 90'349.95	500.83 - 501.93	35.53	33.04	32.50	31.96	31.40	30.85	30.30	33.39															

TRANCHES BAREMES IMPOTS A LA SOURCE 2025			TAUX BAREMES IMPOTS A LA SOURCE 2025																		
Année fr.	Mois fr.	A l'heure fr.	A0	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H0	H1	H2	H3	H4	H5
			Seul	Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent					Famille monoparentale							
			%	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	%	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %
1'144'200 - 1'146'599	95'350 - 95'549.95	529.72 - 530.82	35.80	33.42	32.91	32.39	31.88	31.37	30.86	33.73	33.44	33.15	32.85	32.56	32.26	33.65	33.14	32.63	32.11	31.60	31.09
1'146'600 - 1'148'999	95'550 - 95'749.95	530.83 - 531.93	35.81	33.43	32.92	32.41	31.90	31.39	30.88	33.75	33.45	33.16	32.87	32.57	32.28	33.66	33.15	32.64	32.13	31.62	31.11
1'149'000 - 1'151'399	95'750 - 95'949.95	531.94 - 533.05	35.82	33.45	32.94	32.43	31.92	31.41	30.90	33.76	33.47	33.18	32.88	32.59	32.30	33.68	33.17	32.66	32.15	31.64	31.13
1'151'400 - 1'153'799	95'950 - 96'149.95	533.06 - 534.16	35.83	33.46	32.95	32.44	31.93	31.42	30.92	33.77	33.48	33.19	32.90	32.61	32.31	33.69	33.18	32.67	32.16	31.65	31.15
1'153'800 - 1'156'199	96'150 - 96'349.95	534.17 - 535.27	35.84	33.47	32.96	32.46	31.95	31.44	30.93	33.78	33.49	33.20	32.91	32.62	32.33	33.70	33.19	32.69	32.18	31.67	31.16
1'156'200 - 1'158'599	96'350 - 96'549.95	535.28 - 536.38	35.85	33.49	32.98	32.47	31.97	31.46	30.95	33.80	33.51	33.22	32.93	32.64	32.34	33.72	33.21	32.70	32.20	31.69	31.18
1'158'600 - 1'160'999	96'550 - 96'749.95	536.39 - 537.49	35.86	33.50	32.99	32.49	31.98	31.48	30.97	33.81	33.52	33.23	32.94	32.65	32.36	33.73	33.22	32.72	32.21	31.71	31.20
1'161'000 - 1'163'399	96'750 - 96'949.95	537.50 - 538.60	35.87	33.51	33.01	32.50	32.00	31.49	30.99	33.82	33.53	33.24	32.96	32.66	32.37	33.74	33.24	32.73	32.23	31.72	31.22
1'163'400 - 1'165'799	96'950 - 97'149.95	538.61 - 539.71	35.88	33.53	33.02	32.52	32.02	31.51	31.01	33.83	33.55	33.26	32.97	32.68	32.39	33.75	33.25	32.75	32.24	31.74	31.24
1'165'800 - 1'168'199	97'150 - 97'349.95	539.72 - 540.82	35.89	33.54	33.04	32.53	32.03	31.53	31.03	33.85	33.56	33.27	32.98	32.70	32.41	33.77	33.26	32.76	32.26	31.76	31.25
1'168'200 - 1'170'599	97'350 - 97'549.95	540.83 - 541.93	35.90	33.55	33.05	32.55	32.05	31.55	31.05	33.86	33.57	33.29	33.00	32.71	32.42	33.78	33.28	32.78	32.28	31.77	31.27
1'170'600 - 1'172'999	97'550 - 97'749.95	541.94 - 543.05	35.91	33.57	33.07	32.56	32.06	31.56	31.06	33.87	33.58	33.30	33.01	32.72	32.44	33.79	33.29	32.79	32.29	31.79	31.29
1'173'000 - 1'175'399	97'750 - 97'949.95	543.06 - 544.16	35.92	33.58	33.08	32.58	32.08	31.58	31.08	33.88	33.60	33.31	33.03	32.74	32.45	33.80	33.31	32.81	32.31	31.81	31.31
1'175'400 - 1'177'799	97'950 - 98'149.95	544.17 - 545.27	35.93	33.59	33.09	32.60	32.10	31.60	31.10	33.89	33.61	33.33	33.04	32.75	32.47	33.82	33.32	32.82	32.32	31.82	31.33
1'177'800 - 1'180'199	98'150 - 98'349.95	545.28 - 546.38	35.94	33.60	33.11	32.61	32.11	31.62	31.12	33.91	33.62	33.34	33.05	32.77	32.48	33.83	33.33	32.83	32.34	31.84	31.34
1'180'200 - 1'182'599	98'350 - 98'549.95	546.39 - 547.49	35.95	33.62	33.12	32.63	32.13	31.63	31.14	33.92	33.64	33.35	33.07	32.78	32.50	33.84	33.35	32.85	32.35	31.86	31.36
1'182'600 - 1'184'999	98'550 - 98'749.95	547.50 - 548.60	35.96	33.63	33.14	32.64	32.15	31.65	31.15	33.93	33.65	33.37	33.08	32.80	32.51	33.85	33.36	32.86	32.37	31.87	31.38
1'185'000 - 1'187'399	98'750 - 98'949.95	548.61 - 549.71	35.97	33.64	33.15	32.66	32.16	31.67	31.17	33.94	33.66	33.38	33.10	32.81	32.53	33.87	33.37	32.88	32.38	31.89	31.40
1'187'400 - 1'189'799	98'950 - 99'149.95	549.72 - 550.82	35.98	33.66	33.16	32.67	32.18	31.68	31.19	33.95	33.67	33.39	33.11	32.83	32.54	33.88	33.39	32.89	32.40	31.91	31.41
1'189'800 - 1'192'199	99'150 - 99'349.95	550.83 - 551.93	35.99	33.67	33.18	32.68	32.19	31.70	31.21	33.97	33.68	33.40	33.12	32.84	32.56	33.89	33.40	32.91	32.41	31.92	31.43
1'192'200 - 1'194'599	99'350 - 99'549.95	551.94 - 553.05	36.00	33.68	33.19	32.70	32.21	31.72	31.23	33.98	33.70	33.42	33.14	32.85	32.57	33.90	33.41	32.92	32.43	31.94	31.45
1'194'600 - 1'196'999	99'550 - 99'749.95	553.06 - 554.16	36.01	33.69	33.20	32.71	32.22	31.73	31.24	33.99	33.71	33.43	33.15	32.87	32.59	33.92	33.42	32.93	32.44	31.95	31.46
1'197'000 - 1'199'399	99'750 - 99'949.95	554.17 - 555.27	36.02	33.71	33.22	32.73	32.24	31.75	31.26	34.00	33.72	33.44	33.16	32.88	32.60	33.93	33.44	32.95	32.46	31.97	31.48
1'199'400 - 1'201'799	99'950 - 100'149.95	555.28 - 556.38	36.02	33.72	33.23	32.74	32.25	31.77	31.28	34.01	33.73	33.46	33.18	32.90	32.62	33.94	33.45	32.96	32.48	31.99	31.50
1'201'800 - 1'204'199	100'150 - 100'349.95	556.39 - 557.49	36.03	33.73	33.24	32.76	32.27	31.78	31.30	34.02	33.75	33.47	33.19	32.91	32.63	33.95	33.46	32.98	32.49	32.00	31.52
1'204'200 - 1'206'599	100'350 - 100'549.95	557.50 - 558.60	36.04	33.74	33.26	32.77	32.28	31.80	31.31	34.03	33.76	33.48	33.20	32.92	32.64	33.96	33.48	32.99	32.50	32.02	31.53
1'206'600 - 1'208'999	100'550 - 100'749.95	558.61 - 559.71	36.05	33.76	33.27	32.79	32.30	31.81	31.33	34.05	33.77	33.49	33.22	32.94	32.66	33.98	33.49	33.00	32.52	32.03	31.55
1'209'000 - 1'211'399	100'750 - 100'949.95	559.72 - 560.82	36.06	33.77	33.28	32.80	32.32	31.83	31.35	34.06	33.78	33.51	33.23	32.95	32.67	33.99	33.50	33.02	32.53	32.05	31.57
1'211'400 - 1'213'799	100'950 - 101'149.95	560.83 - 561.93	36.07	33.78	33.30	32.81	32.33	31.85	31.36	34.07	33.79	33.52	33.24	32.97	32.69	34.00	33.52	33.03	32.55	32.07	31.58
1'213'800 - 1'216'199	101'150 - 101'349.95	561.94 - 563.05	36.08	33.79	33.31	32.83	32.35	31.86	31.38	34.08	33.81	33.53	33.26	32.98	32.70	34.01	33.53	33.05	32.56	32.08	31.60
1'216'200 - 1'218'599	101'350 - 101'549.95	563.06 - 564.16	36.09	33.81	33.32	32.84	32.36	31.88	31.40	34.09	33.82	33.54	33.27	32.99	32.72	34.02	33.54	33.06	32.58	32.10	31.62
1'218'600 - 1'220'999	101'550 - 101'749.95	564.17 - 565.27	36.10	33.82	33.34	32.86	32.38	31.90	31.41	34.10	33.83	33.56	33.28	33.01	32.73	34.03	33.55	33.07	32.59	32.11	31.63
1'221'000 - 1'223'399	101'750 - 101'949.95	565.28 - 566.38	36.11	33.83	33.35	32.87	32.39	31.91	31.43	34.11	33.84	33.57	33.29	33.02	32.74	34.05	33.57	33.09	32.61	32.13	31.65
1'223'400 - 1'225'799	101'950 - 102'149.95	566.39 - 567.49	36.11	33.84	33.36	32.88	32.41	31.93	31.45	34.12	33.85	33.58	33.31	33.03	32.76	34.06	33.58	33.10	32.62	32.14	31.66
1'225'800 - 1'228'199	102'150 - 102'349.95	567.50 - 568.60	36.12	33.85	33.38	32.90	32.42	31.94	31.46	34.14	33.86	33.59	33.32	33.05	32.77	34.07	33.59	33			

TRANCHES BAREMES IMPOTS A LA SOURCE 2025						TAUX BAREMES IMPOTS A LA SOURCE 2025																			
Année fr.	Mois fr.	A l'heure fr.	A0	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H0	H1	H2	H3	H4	H5				
			Seul	Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent						Famille monoparentale										
			%	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	%	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %				
1'271'400 - 1'273'799	105'950 - 106'149.95	588.61 - 589.71	36.29	34.07	33.61	33.15	32.69	32.23	31.77	34.34	34.08	33.82	33.56	33.29	33.03	34.28	33.82	33.36	32.90	32.44	31.98				
1'273'800 - 1'276'199	106'150 - 106'349.95	589.72 - 590.82	36.29	34.08	33.62	33.16	32.70	32.24	31.78	34.35	34.09	33.83	33.57	33.30	33.04	34.29	33.83	33.37	32.91	32.45	31.99				
1'276'200 - 1'278'599	106'350 - 106'549.95	590.83 - 591.93	36.30	34.09	33.64	33.18	32.72	32.26	31.80	34.36	34.10	33.84	33.58	33.32	33.05	34.30	33.84	33.38	32.92	32.47	32.01				
1'278'600 - 1'280'999	106'550 - 106'749.95	591.94 - 593.05	36.31	34.11	33.65	33.19	32.73	32.27	31.82	34.37	34.11	33.85	33.59	33.33	33.07	34.31	33.85	33.40	32.94	32.48	32.02				
1'281'000 - 1'283'399	106'750 - 106'949.95	593.06 - 594.16	36.32	34.12	33.66	33.20	32.74	32.29	31.83	34.38	34.12	33.86	33.60	33.34	33.08	34.32	33.87	33.41	32.95	32.49	32.04				
1'283'400 - 1'285'799	106'950 - 107'149.95	594.17 - 595.27	36.33	34.13	33.67	33.21	32.76	32.30	31.85	34.39	34.13	33.87	33.61	33.35	33.09	34.33	33.88	33.42	32.96	32.51	32.05				
1'285'800 - 1'288'199	107'150 - 107'349.95	595.28 - 596.38	36.33	34.14	33.68	33.23	32.77	32.32	31.86	34.40	34.14	33.88	33.63	33.37	33.11	34.34	33.89	33.43	32.98	32.52	32.07				
1'288'200 - 1'290'599	107'350 - 107'549.95	596.39 - 597.49	36.34	34.15	33.69	33.24	32.79	32.33	31.88	34.41	34.15	33.90	33.64	33.38	33.12	34.35	33.90	33.45	32.99	32.54	32.08				
1'290'600 - 1'292'999	107'550 - 107'749.95	597.50 - 598.60	36.35	34.16	33.71	33.25	32.80	32.34	31.89	34.42	34.16	33.91	33.65	33.39	33.13	34.36	33.91	33.46	33.00	32.55	32.10				
1'293'000 - 1'295'399	107'750 - 107'949.95	598.61 - 599.71	36.36	34.17	33.72	33.26	32.81	32.36	31.91	34.43	34.17	33.92	33.66	33.40	33.14	34.38	33.92	33.47	33.02	32.56	32.11				
1'295'400 - 1'297'799	107'950 - 108'149.95	599.72 - 600.82	36.37	34.18	33.73	33.28	32.83	32.37	31.92	34.44	34.19	33.93	33.67	33.41	33.16	34.39	33.93	33.48	33.03	32.58	32.13				
1'297'800 - 1'300'199	108'150 - 108'349.95	600.83 - 601.93	36.37	34.19	33.74	33.29	32.84	32.39	31.94	34.45	34.20	33.94	33.68	33.43	33.17	34.40	33.94	33.49	33.04	32.59	32.14				
1'300'200 - 1'302'599	108'350 - 108'549.95	601.94 - 603.05	36.38	34.20	33.75	33.30	32.85	32.40	31.95	34.46	34.21	33.95	33.69	33.44	33.18	34.41	33.96	33.50	33.05	32.60	32.15				
1'302'600 - 1'304'999	108'550 - 108'749.95	603.06 - 604.16	36.39	34.21	33.76	33.31	32.86	32.41	31.97	34.47	34.22	33.96	33.71	33.45	33.19	34.42	33.97	33.52	33.07	32.62	32.17				
1'305'000 - 1'307'399	108'750 - 108'949.95	604.17 - 605.27	36.40	34.22	33.78	33.33	32.88	32.43	31.98	34.48	34.23	33.97	33.72	33.46	33.21	34.43	33.98	33.53	33.08	32.63	32.18				
1'307'400 - 1'309'799	108'950 - 109'149.95	605.28 - 606.38	36.40	34.23	33.79	33.34	32.89	32.44	31.99	34.49	34.24	33.98	33.73	33.47	33.22	34.44	33.99	33.54	33.09	32.64	32.20				
1'309'800 - 1'312'199	109'150 - 109'349.95	606.39 - 607.49	36.41	34.24	33.80	33.35	32.90	32.46	32.01	34.50	34.25	33.99	33.74	33.48	33.23	34.45	34.00	33.55	33.11	32.66	32.21				
1'312'200 - 1'314'599	109'350 - 109'549.95	607.50 - 608.60	36.42	34.26	33.81	33.36	32.92	32.47	32.02	34.51	34.26	34.00	33.75	33.50	33.24	34.46	34.01	33.56	33.12	32.67	32.23				
1'314'600 - 1'316'999	109'550 - 109'749.95	608.61 - 609.71	36.43	34.27	33.82	33.37	32.93	32.48	32.04	34.52	34.27	34.02	33.76	33.51	33.25	34.47	34.02	33.58	33.13	32.68	32.24				
1'317'000 - 1'319'399	109'750 - 109'949.95	609.72 - 610.82	36.43	34.28	33.83	33.39	32.94	32.50	32.05	34.53	34.28	34.03	33.77	33.52	33.27	34.48	34.03	33.59	33.14	32.70	32.25				
1'319'400 - 1'321'799	109'950 - 110'149.95	610.83 - 611.93	36.44	34.29	33.84	33.40	32.95	32.51	32.07	34.54	34.29	34.04	33.78	33.53	33.28	34.49	34.04	33.60	33.16	32.71	32.27				
1'321'800 - 1'324'199	110'150 - 110'349.95	611.94 - 613.05	36.45	34.30	33.85	33.41	32.97	32.52	32.08	34.55	34.30	34.05	33.80	33.54	33.29	34.50	34.05	33.61	33.17	32.72	32.28				
1'324'200 - 1'326'599	110'350 - 110'549.95	613.06 - 614.16	36.46	34.31	33.86	33.42	32.98	32.54	32.09	34.56	34.31	34.06	33.81	33.55	33.30	34.51	34.06	33.62	33.18	32.74	32.29				
1'326'600 - 1'328'999	110'550 - 110'749.95	614.17 - 615.27	36.46	34.32	33.88	33.43	32.99	32.55	32.11	34.57	34.32	34.07	33.82	33.57	33.31	34.52	34.07	33.63	33.19	32.75	32.31				
1'329'000 - 1'331'399	110'750 - 110'949.95	615.28 - 616.38	36.47	34.33	33.89	33.45	33.01	32.56	32.12	34.58	34.33	34.08	33.83	33.58	33.33	34.53	34.09	33.65	33.20	32.76	32.32				
1'331'400 - 1'333'799	110'950 - 111'149.95	616.39 - 617.49	36.48	34.34	33.90	33.46	33.02	32.58	32.14	34.59	34.34	34.09	33.84	33.59	33.34	34.54	34.10	33.66	33.22	32.78	32.34				
1'333'800 - 1'336'199	111'150 - 111'349.95	617.50 - 618.60	36.49	34.35	33.91	33.47	33.03	32.59	32.15	34.59	34.35	34.10	33.85	33.60	33.35	34.55	34.11	33.67	33.23	32.79	32.35				
1'336'200 - 1'338'599	111'350 - 111'549.95	618.61 - 619.71	36.49	34.36	33.92	33.48	33.04	32.60	32.17	34.60	34.36	34.11	33.86	33.61	33.36	34.56	34.12	33.68	33.24	32.80	32.36				
1'338'600 - 1'340'999	111'550 - 111'749.95	619.72 - 620.82	36.50	34.37	33.93	33.49	33.06	32.62	32.18	34.61	34.37	34.12	33.87	33.62	33.37	34.57	34.13	33.69	33.25	32.82	32.38				
1'341'000 - 1'343'399	111'750 - 111'949.95	620.83 - 621.93	36.51	34.38	33.94	33.50	33.07	32.63	32.19	34.62	34.38	34.13	33.88	33.63	33.39	34.57	34.14	33.70	33.26	32.83	32.39				
1'343'400 - 1'345'799	111'950 - 112'149.95	621.94 - 623.05	36.52	34.39	33.95	33.52	33.08	32.64	32.21	34.63	34.39	34.14	33.89	33.65	33.40	34.58	34.15	33.71	33.28	32.84	32.40				
1'345'800 - 1'348'199	112'150 - 112'349.95	623.06 - 624.16	36.52	34.40	33.96	33.53	33.09	32.66	32.22	34.64	34.40	34.15	33.90	33.66	33.41	34.59	34.16	33.72	33.29	32.85	32.42				
1'348'200 - 1'350'599	112'350 - 112'549.95	624.17 - 625.27	36.53	34.41	33.97	33.54	33.10	32.67	32.24	34.65	34.41	34.16	33.91	33.67	33.42	34.60	34.17	33.74	33.30	32.87	32.43				
1'350'600 - 1'352'999	112'550 - 112'749.95	625.28 - 626.38	36.54	34.42	33.98	33.55	33.12	32.68	32.25	34.66	34.42	34.17	33.92	33.68	33.43	34.61	34.18	33.75	33.31	32.88	32.44				
1'353'000 - 1'355'399	112'750 - 112'949.95	626.39 - 627.49	36.55	34.43	33.99	33.56	33.13	32.70	32.26	34.67	34.43	34.18	3												

TRANCHES BAREMES IMPOTS A LA SOURCE 2025						TAUX BAREMES IMPOTS A LA SOURCE 2025																			
Année fr.		Mois fr.		A l'heure fr.		A0	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H0	H1	H2	H3	H4	H5	
						Seul	Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent					Famille monoparentale								
							0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	%	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	
1'401'000 -	1'403'399	116'750 -	116'949.95	648.61 -	649.71	36.69	34.62	34.20	33.78	33.36	32.94	32.53	34.85	34.61	34.38	34.14	33.90	33.67	34.80	34.39	33.97	33.55	33.13	32.71	
1'403'400 -	1'405'799	116'950 -	117'149.95	649.72 -	650.82	36.69	34.63	34.21	33.79	33.37	32.96	32.54	34.86	34.62	34.38	34.15	33.91	33.68	34.81	34.40	33.98	33.56	33.14	32.73	
1'405'800 -	1'408'199	117'150 -	117'349.95	650.83 -	651.93	36.70	34.63	34.22	33.80	33.38	32.97	32.55	34.87	34.63	34.39	34.16	33.92	33.69	34.82	34.41	33.99	33.57	33.16	32.74	
1'408'200 -	1'410'599	117'350 -	117'549.95	651.94 -	653.05	36.71	34.64	34.23	33.81	33.40	32.98	32.56	34.88	34.64	34.40	34.17	33.93	33.70	34.83	34.42	34.00	33.58	33.17	32.75	
1'410'600 -	1'412'999	117'550 -	117'749.95	653.06 -	654.16	36.71	34.65	34.24	33.82	33.41	32.99	32.58	34.89	34.65	34.41	34.18	33.94	33.71	34.84	34.42	34.01	33.59	33.18	32.76	
1'413'000 -	1'415'399	117'750 -	117'949.95	654.17 -	655.27	36.72	34.66	34.25	33.83	33.42	33.00	32.59	34.90	34.66	34.42	34.19	33.95	33.72	34.85	34.43	34.02	33.61	33.19	32.78	
1'415'400 -	1'417'799	117'950 -	118'149.95	655.28 -	656.38	36.73	34.67	34.26	33.84	33.43	33.02	32.60	34.91	34.67	34.43	34.20	33.96	33.73	34.86	34.44	34.03	33.62	33.20	32.79	
1'417'800 -	1'420'199	118'150 -	118'349.95	656.39 -	657.49	36.73	34.68	34.27	33.85	33.44	33.03	32.61	34.92	34.68	34.44	34.21	33.97	33.74	34.87	34.45	34.04	33.63	33.21	32.80	
1'420'200 -	1'422'599	118'350 -	118'549.95	657.50 -	658.60	36.74	34.69	34.28	33.86	33.45	33.04	32.63	34.93	34.69	34.45	34.22	33.98	33.75	34.87	34.46	34.05	33.64	33.23	32.81	
1'422'600 -	1'424'999	118'550 -	118'749.95	658.61 -	659.71	36.75	34.70	34.29	33.87	33.46	33.05	32.64	34.94	34.70	34.46	34.23	33.99	33.76	34.88	34.47	34.06	33.65	33.24	32.82	
1'425'000 -	1'427'399	118'750 -	118'949.95	659.72 -	660.82	36.75	34.71	34.30	33.88	33.47	33.06	32.65	34.95	34.71	34.47	34.24	34.00	33.77	34.89	34.48	34.07	33.66	33.25	32.84	
1'427'400 -	1'429'799	118'950 -	119'149.95	660.83 -	661.93	36.76	34.71	34.30	33.89	33.48	33.07	32.66	34.96	34.72	34.48	34.24	34.01	33.78	34.90	34.49	34.08	33.67	33.26	32.85	
1'429'800 -	1'432'199	119'150 -	119'349.95	661.94 -	663.05	36.76	34.72	34.31	33.90	33.49	33.09	32.68	34.97	34.73	34.49	34.25	34.02	33.79	34.91	34.50	34.09	33.68	33.27	32.86	
1'432'200 -	1'434'599	119'350 -	119'549.95	663.06 -	664.16	36.77	34.73	34.32	33.91	33.51	33.10	32.69	34.97	34.74	34.50	34.26	34.03	33.80	34.92	34.51	34.10	33.69	33.28	32.87	
1'434'600 -	1'436'999	119'550 -	119'749.95	664.17 -	665.27	36.78	34.74	34.33	33.92	33.52	33.11	32.70	34.98	34.75	34.51	34.27	34.04	33.81	34.93	34.52	34.11	33.70	33.29	32.88	
1'437'000 -	1'439'399	119'750 -	119'949.95	665.28 -	666.38	36.78	34.75	34.34	33.93	33.53	33.12	32.71	34.99	34.76	34.52	34.28	34.05	33.82	34.93	34.53	34.12	33.71	33.30	32.90	
1'439'400 -	1'441'799	119'950 -	120'149.95	666.39 -	667.49	36.79	34.76	34.35	33.94	33.54	33.13	32.72	35.00	34.77	34.53	34.29	34.06	33.83	34.94	34.54	34.13	33.72	33.31	32.91	
1'441'800 -	1'444'199	120'150 -	120'349.95	667.50 -	668.60	36.80	34.77	34.36	33.96	33.55	33.14	32.74	35.01	34.78	34.54	34.30	34.07	33.84	34.95	34.54	34.14	33.73	33.33	32.92	
1'444'200 -	1'446'599	120'350 -	120'549.95	668.61 -	669.71	36.80	34.78	34.37	33.96	33.56	33.15	32.75	35.02	34.79	34.55	34.31	34.08	33.85	34.96	34.55	34.15	33.74	33.34	32.93	
1'446'600 -	1'448'999	120'550 -	120'749.95	669.72 -	670.82	36.81	34.78	34.38	33.97	33.57	33.16	32.76	35.03	34.79	34.56	34.32	34.09	33.86	34.97	34.56	34.16	33.75	33.35	32.94	
1'449'000 -	1'451'399	120'750 -	120'949.95	670.83 -	671.93	36.82	34.79	34.39	33.98	33.58	33.18	32.77	35.04	34.80	34.57	34.34	34.10	33.87	34.98	34.57	34.17	33.76	33.36	32.95	
1'451'400 -	1'453'799	120'950 -	121'149.95	671.94 -	673.05	36.82	34.80	34.40	33.99	33.59	33.19	32.78	35.05	34.81	34.58	34.35	34.11	33.88	34.99	34.58	34.18	33.77	33.37	32.97	
1'453'800 -	1'456'199	121'150 -	121'349.95	673.06 -	674.16	36.83	34.81	34.41	34.00	33.60	33.20	32.80	35.06	34.82	34.59	34.36	34.12	33.89	35.00	34.59	34.19	33.78	33.38	32.98	
1'456'200 -	1'458'599	121'350 -	121'549.95	674.17 -	675.27	36.83	34.82	34.42	34.01	33.61	33.21	32.81	35.07	34.83	34.60	34.37	34.13	33.90	35.01	34.60	34.20	33.79	33.39	32.99	
1'458'600 -	1'460'999	121'550 -	121'749.95</																						

TRANCHES BAREMES IMPOTS A LA SOURCE 2025						TAUX BAREMES IMPOTS A LA SOURCE 2025																				
Année fr.	Mois fr.	A l'heure fr.	A0	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H0	H1	H2	H3	H4	H5					
			Seul	Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent					Famille monoparentale												
				0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	%	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %					
1'559'400 - 1'564'199	129'950 - 130'349.95	721.94 - 724.16	37.09	35.21	34.83	34.45	34.06	33.68	33.30	35.43	35.21	35.00	34.78	34.56	34.34	35.38	35.00	34.62	34.24	33.85	33.47					
1'564'200 - 1'568'999	130'350 - 130'749.95	724.17 - 726.38	37.10	35.23	34.85	34.46	34.08	33.70	33.32	35.44	35.23	35.01	34.80	34.58	34.36	35.40	35.02	34.64	34.26	33.87	33.49					
1'569'000 - 1'573'799	130'750 - 131'149.95	726.39 - 728.60	37.11	35.24	34.86	34.48	34.10	33.72	33.34	35.46	35.24	35.03	34.81	34.60	34.38	35.41	35.03	34.65	34.27	33.89	33.52					
1'573'800 - 1'578'599	131'150 - 131'549.95	728.61 - 730.82	37.12	35.26	34.88	34.50	34.12	33.74	33.37	35.47	35.26	35.05	34.83	34.62	34.40	35.43	35.05	34.67	34.29	33.92	33.54					
1'578'600 - 1'583'399	131'550 - 131'949.95	730.83 - 733.05	37.13	35.28	34.90	34.52	34.14	33.77	33.39	35.49	35.28	35.06	34.85	34.63	34.42	35.45	35.07	34.69	34.31	33.94	33.56					
1'583'400 - 1'588'199	131'950 - 132'349.95	733.06 - 735.27	37.14	35.29	34.92	34.54	34.16	33.79	33.41	35.51	35.29	35.08	34.87	34.65	34.44	35.46	35.09	34.71	34.33	33.96	33.58					
1'588'200 - 1'592'999	132'350 - 132'749.95	735.28 - 737.49	37.15	35.31	34.93	34.56	34.18	33.81	33.43	35.52	35.31	35.10	34.88	34.67	34.46	35.48	35.10	34.73	34.35	33.98	33.60					
1'593'000 - 1'597'799	132'750 - 133'149.95	737.50 - 739.71	37.16	35.32	34.95	34.58	34.20	33.83	33.45	35.54	35.32	35.11	34.90	34.69	34.48	35.49	35.12	34.74	34.37	34.00	33.62					
1'597'800 - 1'602'599	133'150 - 133'549.95	739.72 - 741.93	37.17	35.34	34.97	34.59	34.22	33.85	33.47	35.55	35.34	35.13	34.92	34.71	34.49	35.51	35.14	34.76	34.39	34.02	33.64					
1'602'600 - 1'607'399	133'550 - 133'949.95	741.94 - 744.16	37.18	35.36	34.98	34.61	34.24	33.87	33.50	35.56	35.35	35.14	34.93	34.72	34.51	35.52	35.15	34.78	34.41	34.04	33.66					
1'607'400 - 1'612'199	133'950 - 134'349.95	744.17 - 746.38	37.19	35.37	35.00	34.63	34.26	33.89	33.52	35.58	35.37	35.16	34.95	34.74	34.53	35.54	35.17	34.80	34.43	34.06	33.68					
1'612'200 - 1'616'999	134'350 - 134'749.95	746.39 - 748.60	37.20	35.39	35.02	34.65	34.28	33.91	33.54	35.59	35.39	35.18	34.97	34.76	34.55	35.55	35.18	34.81	34.44	34.07	33.71					
1'617'000 - 1'621'799	134'750 - 135'149.95	748.61 - 750.82	37.21	35.40	35.03	34.67	34.30	33.93	33.56	35.61	35.40	35.19	34.98	34.78	34.57	35.57	35.20	34.83	34.46	34.09	33.73					
1'621'800 - 1'626'599	135'150 - 135'549.95	750.83 - 753.05	37.22	35.42	35.05	34.68	34.32	33.95	33.58	35.62	35.42	35.21	35.00	34.79	34.58	35.58	35.22	34.85	34.48	34.11	33.75					
1'626'600 - 1'631'399	135'550 - 135'949.95	753.06 - 755.27	37.23	35.43	35.07	34.70	34.33	33.97	33.60	35.64	35.43	35.22	35.02	34.81	34.60	35.60	35.23	34.87	34.50	34.13	33.77					
1'631'400 - 1'636'199	135'950 - 136'349.95	755.28 - 757.49	37.24	35.45	35.08	34.72	34.35	33.99	33.62	35.65	35.45	35.24	35.03	34.83	34.62	35.61	35.25	34.88	34.52	34.15	33.79					
1'636'200 - 1'640'999	136'350 - 136'749.95	757.50 - 759.71	37.25	35.46	35.10	34.73	34.37	34.01	33.64	35.67	35.46	35.25	35.05	34.84	34.64	35.63	35.26	34.90	34.53	34.17	33.81					
1'641'000 - 1'645'799	136'750 - 137'149.95	759.72 - 761.93	37.26	35.48	35.12	34.75	34.39	34.03	33.66	35.68	35.48	35.27	35.07	34.86	34.65	35.64	35.28	34.92	34.55	34.19	33.83					
1'645'800 - 1'650'599	137'150 - 137'549.95	761.94 - 764.16	37.27	35.49	35.13	34.77	34.41	34.04	33.68	35.69	35.49	35.29	35.08	34.88	34.67	35.66	35.29	34.93	34.57	34.21	33.85					
1'650'600 - 1'655'399	137'550 - 137'949.95	764.17 - 766.38	37.28	35.51	35.15	34.79	34.43	34.06	33.70	35.71	35.51	35.30	35.10	34.89	34.69	35.67	35.31	34.95	34.59	34.23	33.87					
1'655'400 - 1'660'199	137'950 - 138'349.95	766.39 - 768.60	37.29	35.52	35.16	34.80	34.44	34.08	33.72	35.72	35.52	35.32	35.11	34.91	34.70	35.69	35.33	34.97	34.61	34.25	33.89					
1'660'200 - 1'664'999	138'350 - 138'749.95	768.61 - 770.82	37.30	35.54	35.18	34.82	34.46	34.10	33.74	35.74	35.53	35.33	35.13	34.93	34.72	35.70	35.34	34.98	34.62	34.26	33.91					
1'665'000 - 1'669'799	138'750 - 139'149.95	770.83 - 773.05	37.31	35.55	35.19	34.84	34.48	34.12	33.76	35.75	35.55	35.35	35.14	34.94	34.74	35.71	35.36	35.00	34.64	34.28	33.92					
1'669'800 - 1'674'599	139'150 - 139'549.95	773.06 - 775.27	37.32	35.57	35.21	34.85	34.50	34.14	33.78	35.76	35.56	35.36	35.16	34.96	34.76	35.73	35.37	35.01	34.66	34.30	33.94					
1'674'600 - 1'679'399	139'550 - 139'949.95	775.28 - 777.49	37.33	35.58	35.23	34.87	34.51	34.16	33.80	35.78	35.58	35.38	35.18	34.97	34.77	35.74	35.39	35.03	34.67	34.32	33.96					
1'679'400 - 1'684'199	139'950 - 140'349.95	777.50 - 779.71	37.34	35.60	35.24	34.89	34.53																			

TRANCHES BAREMES IMPOTS A LA SOURCE 2025						TAUX BAREMES IMPOTS A LA SOURCE 2025																				
Année fr.	Mois fr.	A l'heure fr.	A0	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H0	H1	H2	H3	H4	H5					
			Seul	Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent					Famille monoparentale												
				0 enf.	1 enf.	2 enf.	3 enf.	4 enf.	5 enf.	0 enf.	1 enf.	2 enf.	3 enf.	4 enf.	5 enf.											
				%	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	%	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %				
1'818'600 - 1'823'399	151'550 - 151'949.95	841.94 - 844.16	37.59	35.98	35.65	35.32	35.00	34.67	34.34	36.15	35.97	35.79	35.60	35.42	35.23	36.13	35.80	35.47	35.14	34.82	34.49					
1'823'400 - 1'828'199	151'950 - 152'349.95	844.17 - 846.38	37.60	35.99	35.67	35.34	35.01	34.68	34.36	36.16	35.98	35.80	35.61	35.43	35.25	36.14	35.81	35.49	35.16	34.83	34.51					
1'828'200 - 1'832'999	152'350 - 152'749.95	846.39 - 848.60	37.61	36.00	35.68	35.35	35.03	34.70	34.37	36.18	35.99	35.81	35.63	35.44	35.26	36.15	35.83	35.50	35.17	34.85	34.52					
1'833'000 - 1'837'799	152'750 - 153'149.95	848.61 - 850.82	37.61	36.02	35.69	35.37	35.04	34.72	34.39	36.19	36.01	35.82	35.64	35.46	35.28	36.16	35.84	35.51	35.19	34.86	34.54					
1'837'800 - 1'842'599	153'150 - 153'549.95	850.83 - 853.05	37.62	36.03	35.70	35.38	35.06	34.73	34.41	36.20	36.02	35.84	35.65	35.47	35.29	36.18	35.85	35.53	35.20	34.88	34.55					
1'842'600 - 1'847'399	153'550 - 153'949.95	853.06 - 855.27	37.63	36.04	35.72	35.39	35.07	34.75	34.42	36.21	36.03	35.85	35.67	35.48	35.30	36.19	35.86	35.54	35.22	34.89	34.57					
1'847'400 - 1'852'199	153'950 - 154'349.95	855.28 - 857.49	37.64	36.05	35.73	35.41	35.08	34.76	34.44	36.22	36.04	35.86	35.68	35.50	35.32	36.20	35.88	35.55	35.23	34.91	34.58					
1'852'200 - 1'856'999	154'350 - 154'749.95	857.50 - 859.71	37.65	36.06	35.74	35.42	35.10	34.78	34.45	36.23	36.05	35.87	35.69	35.51	35.33	36.21	35.89	35.57	35.24	34.92	34.60					
1'857'000 - 1'861'799	154'750 - 155'149.95	859.72 - 861.93	37.65	36.08	35.76	35.43	35.11	34.79	34.47	36.24	36.06	35.88	35.70	35.52	35.34	36.22	35.90	35.58	35.26	34.94	34.62					
1'861'800 - 1'866'599	155'150 - 155'549.95	861.94 - 864.16	37.66	36.09	35.77	35.45	35.13	34.81	34.49	36.25	36.08	35.90	35.72	35.54	35.36	36.23	35.91	35.59	35.27	34.95	34.63					
1'866'600 - 1'871'399	155'550 - 155'949.95	864.17 - 866.38	37.67	36.10	35.78	35.46	35.14	34.82	34.50	36.26	36.09	35.91	35.73	35.55	35.37	36.24	35.92	35.61	35.29	34.97	34.65					
1'871'400 - 1'876'199	155'950 - 156'349.95	866.39 - 868.60	37.68	36.11	35.79	35.47	35.16	34.84	34.52	36.28	36.10	35.92	35.74	35.56	35.38	36.25	35.94	35.62	35.30	34.98	34.66					
1'876'200 - 1'880'999	156'350 - 156'749.95	868.61 - 870.82	37.68	36.12	35.80	35.49	35.17	34.85	34.53	36.29	36.11	35.93	35.75	35.58	35.40	36.27	35.95	35.63	35.31	34.99	34.68					
1'881'000 - 1'885'799	156'750 - 157'149.95	870.83 - 873.05	37.69	36.13	35.82	35.50	35.18	34.87	34.55	36.30	36.12	35.94	35.77	35.59	35.41	36.28	35.96	35.64	35.33	35.01	34.69					
1'885'800 - 1'890'599	157'150 - 157'549.95	873.06 - 875.27	37.70	36.15	35.83	35.51	35.20	34.88	34.56	36.31	36.13	35.96	35.78	35.60	35.42	36.29	35.97	35.66	35.34	35.02	34.71					
1'890'600 - 1'895'399	157'550 - 157'949.95	875.28 - 877.49	37.71	36.16	35.84	35.53	35.21	34.90	34.58	36.32	36.14	35.97	35.79	35.61	35.44	36.30	35.98	35.67	35.35	35.04	34.72					
1'895'400 - 1'900'199	157'950 - 158'349.95	877.50 - 879.71	37.71	36.17	35.85	35.54	35.22	34.91	34.60	36.33	36.15	35.98	35.80	35.63	35.45	36.31	36.00	35.68	35.37	35.05	34.74					
1'900'200 - 1'904'999	158'350 - 158'749.95	879.72 - 881.93	37.72	36.18	35.87	35.55	35.24	34.92	34.61	36.34	36.17	35.99	35.81	35.64	35.46	36.32	36.01	35.69	35.38	35.07	34.75					
1'905'000 - 1'909'799	158'750 - 159'149.95	881.94 - 884.16	37.73	36.19	35.88	35.56	35.25	34.94	34.63	36.35	36.18	36.00	35.83	35.65	35.48	36.33	36.02	35.71	35.39	35.08	34.77					
1'909'800 - 1'914'599	159'150 - 159'549.95	884.17 - 886.38	37.73	36.20	35.89	35.58	35.26	34.95	34.64	36.36	36.19	36.01	35.84	35.66	35.49	36.34	36.03	35.72	35.41	35.09	34.78					
1'914'600 - 1'919'399	159'550 - 159'949.95	886.39 - 888.60	37.74	36.21	35.90	35.59	35.28	34.97	34.66	36.37	36.20	36.02	35.85	35.68	35.50	36.35	36.04	35.73	35.42	35.11	34.80					
1'919'400 - 1'924'199	159'950 - 160'349.95	888.61 - 890.82	37.75	36.22	35.91	35.60	35.29	34.98	34.67	36.38	36.21	36.04	35.86	35.69	35.51	36.36	36.05	35.74	35.43	35.12	34.81					
1'924'200 - 1'928'999	160'350 - 160'749.95	890.83 - 893.05	37.76	36.23	35.92	35.61	35.31	35.00	34.69	36.39	36.22	36.05	35.87	35.70	35.53	36.37	36.06	35.75	35.44	35.14	34.83					
1'929'000 - 1'933'799	160'750 - 161'149.95	893.06 - 895.27	37.76	36.25	35.94	35.63	35.32	35.01	34.70	36.40	36.23	36.06	35.89	35.71	35.54	36.38	36.08	35.77	35.46	35.15	34.84					
1'933'800 - 1'938'599	161'150 - 161'549.95	895.28 - 897.49	37.77	36.26	35.95	35.64	35.33	35.02	34.71	36.41	36.24	36.07	35.90	35.72	35.55	36.40	36.09	35.78	35.47	35						

TRANCHES BAREMES IMPOTS A LA SOURCE 2025			TAUX BAREMES IMPOTS A LA SOURCE 2025																			
Année fr.	Mois fr.	A l'heure fr.	A0	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H0	H1	H2	H3	H4	H5	
			Seul	Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent					Famille monoparentale								
				0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	%	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	
2'154'600 - 2'164'199	179'550 - 180'349.95	997.50 - 1'001.93	38.07	36.71	36.43	36.15	35.88	35.60	35.33	36.84	36.69	36.53	36.38	36.23	36.07	36.83	36.56	36.28	36.00	35.73	35.45	
2'164'200 - 2'173'799	180'350 - 181'149.95	1'001.94 - 1'006.38	38.08	36.72	36.45	36.17	35.90	35.62	35.35	36.86	36.71	36.55	36.40	36.25	36.09	36.85	36.57	36.30	36.02	35.75	35.47	
2'173'800 - 2'183'399	181'150 - 181'949.95	1'006.39 - 1'010.82	38.09	36.74	36.47	36.19	35.92	35.65	35.37	36.87	36.72	36.57	36.42	36.27	36.11	36.87	36.59	36.32	36.04	35.77	35.50	
2'183'400 - 2'192'999	181'950 - 182'749.95	1'010.83 - 1'015.27	38.10	36.76	36.49	36.21	35.94	35.67	35.39	36.89	36.74	36.59	36.44	36.28	36.13	36.88	36.61	36.34	36.06	35.79	35.52	
2'193'000 - 2'202'599	182'750 - 183'549.95	1'015.28 - 1'019.71	38.11	36.78	36.50	36.23	35.96	35.69	35.42	36.91	36.76	36.61	36.45	36.30	36.15	36.90	36.63	36.36	36.08	35.81	35.54	
2'202'600 - 2'212'199	183'550 - 184'349.95	1'019.72 - 1'024.16	38.12	36.79	36.52	36.25	35.98	35.71	35.44	36.92	36.77	36.62	36.47	36.32	36.17	36.91	36.64	36.37	36.10	35.83	35.56	
2'212'200 - 2'221'799	184'350 - 185'149.95	1'024.17 - 1'028.60	38.13	36.81	36.54	36.27	36.00	35.73	35.46	36.94	36.79	36.64	36.49	36.34	36.19	36.93	36.66	36.39	36.12	35.85	35.58	
2'221'800 - 2'231'399	185'150 - 185'949.95	1'028.61 - 1'033.05	38.14	36.83	36.56	36.29	36.02	35.75	35.48	36.95	36.81	36.66	36.51	36.36	36.21	36.95	36.68	36.41	36.14	35.87	35.61	
2'231'400 - 2'240'999	185'950 - 186'749.95	1'033.06 - 1'037.49	38.15	36.84	36.57	36.31	36.04	35.77	35.51	36.97	36.82	36.67	36.53	36.38	36.23	36.96	36.70	36.43	36.16	35.89	35.63	
2'241'000 - 2'250'599	186'750 - 187'549.95	1'037.50 - 1'041.93	38.16	36.86	36.59	36.33	36.06	35.79	35.53	36.98	36.84	36.69	36.54	36.40	36.25	36.98	36.71	36.45	36.18	35.91	35.65	
2'250'600 - 2'260'199	187'550 - 188'349.95	1'041.94 - 1'046.38	38.17	36.87	36.61	36.34	36.08	35.81	35.55	37.00	36.85	36.71	36.56	36.41	36.27	36.99	36.73	36.46	36.20	35.93	35.67	
2'260'200 - 2'269'799	188'350 - 189'149.95	1'046.39 - 1'050.82	38.18	36.89	36.63	36.36	36.10	35.84	35.57	37.01	36.87	36.72	36.58	36.43	36.28	37.01	36.75	36.48	36.22	35.95	35.69	
2'269'800 - 2'279'399	189'150 - 189'949.95	1'050.83 - 1'055.27	38.19	36.91	36.64	36.38	36.12	35.86	35.59	37.03	36.88	36.74	36.59	36.45	36.30	37.02	36.76	36.50	36.24	35.97	35.71	
2'279'400 - 2'288'999	189'950 - 190'749.95	1'055.28 - 1'059.71	38.20	36.92	36.66	36.40	36.14	35.88	35.61	37.04	36.90	36.76	36.61	36.47	36.32	37.04	36.78	36.52	36.26	35.99	35.73	
2'289'000 - 2'298'599	190'750 - 191'549.95	1'059.72 - 1'064.16	38.21	36.94	36.68	36.42	36.16	35.90	35.64	37.06	36.92	36.77	36.63	36.48	36.34	37.05	36.79	36.53	36.27	36.01	35.75	
2'298'600 - 2'308'199	191'550 - 192'349.95	1'064.17 - 1'068.60	38.23	36.95	36.69	36.43	36.17	35.92	35.66	37.07	36.93	36.79	36.64	36.50	36.36	37.07	36.81	36.55	36.29	36.03	35.77	
2'308'200 - 2'317'799	192'350 - 193'149.95	1'068.61 - 1'073.05	38.24	36.97	36.71	36.45	36.19	35.93	35.68	37.09	36.95	36.80	36.66	36.52	36.37	37.08	36.83	36.57	36.31	36.05	35.79	
2'317'800 - 2'327'399	193'150 - 193'949.95	1'073.06 - 1'077.49	38.24	36.98	36.73	36.47	36.21	35.95	35.70	37.10	36.96	36.82	36.68	36.53	36.39	37.10	36.84	36.58	36.33	36.07	35.81	
2'327'400 - 2'336'999	193'950 - 194'749.95	1'077.50 - 1'081.93	38.25	37.00	36.74	36.49	36.23	35.97	35.72	37.12	36.98	36.83	36.69	36.55	36.41	37.11	36.86	36.60	36.35	36.09	35.83	
2'337'000 - 2'346'599	194'750 - 195'549.95	1'081.94 - 1'086.38	38.26	37.01	36.76	36.50	36.25	35.99	35.74	37.13	36.99	36.85	36.71	36.57	36.43	37.13	36.87	36.62	36.36	36.11	35.85	
2'346'600 - 2'356'199	195'550 - 196'349.95	1'086.39 - 1'090.82	38.27	37.03	36.77	36.52	36.27	36.01	35.76	37.14	37.00	36.86	36.72	36.58	36.44	37.14	36.89	36.63	36.38	36.13	35.87	
2'356'200 - 2'365'799	196'350 - 197'149.95	1'090.83 - 1'095.27	38.28	37.04	36.79	36.54	36.28	36.03	35.78	37.16	37.02	36.88	36.74	36.60	36.46	37.16	36.90	36.65	36.40	36.14	35.89	
2'365'800 - 2'375'399	197'150 - 197'949.95	1'095.28 - 1'099.71	38.29	37.06	36.80	36.55	36.30	36.05	35.80	37.17	37.03	36.90	36.76	36.62	36.48	37.17	36.92	36.67	36.41	36.16	35.91	
2'375'400 - 2'384'999	197'950 - 198'749.95	1'099.72 - 1'104.16	38.30	37.07	36.82	36.57	36.32	36.07	35.82	37.19	37.05	36.91	36.77	36.63	36.49	37.18	36.93	36.68	36.43	36.18	35.93	
2'385'000 - 2'394'599	198'750 - 199'549.95	1'104.17 - 1'108.60	38.31	37.08	36.83	36.59	36.34	36.09	35.84	37.20	37.06	36.92	36.79	36.65	36.51	37.20	36.95	36.70	36.45	36.20	35.95	
2'394'600 - 2'404'1																						

TRANCHES BAREMES IMPOTS A LA SOURCE 2025			TAUX BAREMES IMPOTS A LA SOURCE 2025																			
Année fr.	Mois fr.	A l'heure fr.	A0	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H0	H1	H2	H3	H4	H5	
			Seul	Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent					Famille monoparentale								
			%	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	%	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	
2'673'000 - 2'682'599	222'750 - 223'549.95	1'237.50 - 1'241.93	38.56	37.46	37.24	37.02	36.80	36.57	36.35	37.56	37.44	37.32	37.20	37.07	36.95	37.57	37.34	37.12	36.90	36.67	36.45	
2'682'600 - 2'692'199	223'550 - 224'349.95	1'241.94 - 1'246.38	38.57	37.48	37.25	37.03	36.81	36.59	36.37	37.57	37.45	37.33	37.21	37.09	36.96	37.58	37.35	37.13	36.91	36.69	36.47	
2'692'200 - 2'701'799	224'350 - 225'149.95	1'246.39 - 1'250.82	38.57	37.49	37.27	37.04	36.82	36.60	36.38	37.58	37.46	37.34	37.22	37.10	36.98	37.59	37.37	37.14	36.92	36.70	36.48	
2'701'800 - 2'711'399	225'150 - 225'949.95	1'250.83 - 1'255.27	38.58	37.50	37.28	37.06	36.84	36.62	36.40	37.60	37.47	37.35	37.23	37.11	36.99	37.60	37.38	37.16	36.94	36.72	36.50	
2'711'400 - 2'720'999	225'950 - 226'749.95	1'255.28 - 1'259.71	38.59	37.51	37.29	37.07	36.85	36.63	36.41	37.61	37.49	37.37	37.24	37.12	37.00	37.61	37.39	37.17	36.95	36.73	36.51	
2'721'000 - 2'730'599	226'750 - 227'549.95	1'259.72 - 1'264.16	38.60	37.52	37.30	37.08	36.86	36.64	36.43	37.62	37.50	37.38	37.26	37.14	37.02	37.62	37.40	37.18	36.96	36.74	36.52	
2'730'600 - 2'740'199	227'550 - 228'349.95	1'264.17 - 1'268.60	38.60	37.53	37.31	37.10	36.88	36.66	36.44	37.63	37.51	37.39	37.27	37.15	37.03	37.63	37.41	37.19	36.98	36.76	36.54	
2'740'200 - 2'749'799	228'350 - 229'149.95	1'268.61 - 1'273.05	38.61	37.54	37.32	37.11	36.89	36.67	36.45	37.64	37.52	37.40	37.28	37.16	37.04	37.64	37.42	37.21	36.99	36.77	36.55	
2'749'800 - 2'759'399	229'150 - 229'949.95	1'273.06 - 1'277.49	38.62	37.55	37.34	37.12	36.90	36.69	36.47	37.65	37.53	37.41	37.29	37.17	37.05	37.65	37.43	37.22	37.00	36.78	36.57	
2'759'400 - 2'768'999	229'950 - 230'749.95	1'277.50 - 1'281.93	38.62	37.56	37.35	37.13	36.92	36.70	36.48	37.66	37.54	37.42	37.30	37.18	37.07	37.66	37.45	37.23	37.01	36.80	36.58	
2'769'000 - 2'778'599	230'750 - 231'549.95	1'281.94 - 1'286.38	38.63	37.57	37.36	37.14	36.93	36.71	36.50	37.67	37.55	37.43	37.31	37.20	37.08	37.67	37.46	37.24	37.03	36.81	36.60	
2'778'600 - 2'788'199	231'550 - 232'349.95	1'286.39 - 1'290.82	38.64	37.58	37.37	37.16	36.94	36.73	36.51	37.68	37.56	37.44	37.33	37.21	37.09	37.68	37.47	37.25	37.04	36.82	36.61	
2'788'200 - 2'797'799	232'350 - 233'149.95	1'290.83 - 1'295.27	38.64	37.60	37.38	37.17	36.95	36.74	36.53	37.69	37.57	37.45	37.34	37.22	37.10	37.69	37.48	37.26	37.05	36.84	36.62	
2'797'800 - 2'807'399	233'150 - 233'949.95	1'295.28 - 1'299.71	38.65	37.61	37.39	37.18	36.97	36.75	36.54	37.70	37.58	37.46	37.35	37.23	37.11	37.70	37.49	37.28	37.06	36.85	36.64	
2'807'400 - 2'816'999	233'950 - 234'749.95	1'299.72 - 1'304.16	38.66	37.62	37.40	37.19	36.98	36.77	36.55	37.71	37.59	37.48	37.36	37.24	37.13	37.71	37.50	37.29	37.07	36.86	36.65	
2'817'000 - 2'826'599	234'750 - 235'549.95	1'304.17 - 1'308.60	38.66	37.63	37.41	37.20	36.99	36.78	36.57	37.72	37.60	37.49	37.37	37.25	37.14	37.72	37.51	37.30	37.09	36.88	36.66	
2'826'600 - 2'836'199	235'550 - 236'349.95	1'308.61 - 1'313.05	38.67	37.64	37.43	37.21	37.00	36.79	36.58	37.73	37.61	37.50	37.38	37.27	37.15	37.73	37.52	37.31	37.10	36.89	36.68	
2'836'200 - 2'845'799	236'350 - 237'149.95	1'313.06 - 1'317.49	38.68	37.65	37.44	37.23	37.02	36.81	36.60	37.74	37.62	37.51	37.39	37.28	37.16	37.74	37.53	37.32	37.11	36.90	36.69	
2'845'800 - 2'855'399	237'150 - 237'949.95	1'317.50 - 1'321.93	38.68	37.66	37.45	37.24	37.03	36.82	36.61	37.75	37.63	37.52	37.40	37.29	37.17	37.75	37.54	37.33	37.12	36.91	36.70	
2'855'400 - 2'864'999	237'950 - 238'749.95	1'321.94 - 1'326.38	38.69	37.67	37.46	37.25	37.04	36.83	36.62	37.76	37.64	37.53	37.41	37.30	37.18	37.76	37.55	37.34	37.13	36.93	36.72	
2'865'000 - 2'874'599	238'750 - 239'549.95	1'326.39 - 1'330.82	38.70	37.68	37.47	37.26	37.05	36.84	36.64	37.77	37.65	37.54	37.42	37.31	37.20	37.77	37.56	37.35	37.15	36.94	36.73	
2'874'600 - 2'884'199	239'550 - 240'349.95	1'330.83 - 1'335.27	38.70	37.69	37.48	37.27	37.06	36.86	36.65	37.77	37.66	37.55	37.43	37.32	37.21	37.78	37.57	37.36	37.16	36.95	36.74	
2'884'200 - 2'893'799	240'350 - 241'149.95	1'335.28 - 1'339.71	38.71	37.70	37.49	37.28	37.08	36.87	36.66	37.78	37.67	37.56	37.45	37.33	37.22	37.79	37.58	37.38	37.17	36.96	36.76	
2'893'800 - 2'903'399	241'150 - 241'949.95	1'339.72 - 1'344.16	38.72	37.71	37.50	37.29	37.09	36.88	36.68	37.79	37.68	37.57	37.46	37.34	37.23	37.80	37.59	37.39	37.18	36.97	36.77	
2'903'400 - 2'912'999	241'950 - 242'749.95	1'344.17 - 1'348.60	38.72	37.71	37.51	37.30	37.10	36.89	36.69	37.80	37.69	37.58	37.47	37.35	37.24							

TRANCHES BAREMES IMPOTS A LA SOURCE 2025			TAUX BAREMES IMPOTS A LA SOURCE 2025																		
Année fr.	Mois fr.	A l'heure fr.	A0	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H0	H1	H2	H3	H4	H5
			Seul	Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent					Famille monoparentale							
				0 enf.	1 enf.	2 enf.	3 enf.	4 enf.	5 enf.	0 enf.	1 enf.	2 enf.	3 enf.	4 enf.	5 enf.		1 enf.	2 enf.	3 enf.	4 enf.	5 enf.
				%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%
3'373'800 - 3'392'999	281'150 - 282'749.95	1'561.94 - 1'570.82	38.99	38.12	37.95	37.77	37.59	37.42	37.24	38.19	38.10	38.00	37.91	37.81	37.71	38.20	38.03	37.85	37.67	37.50	37.32
3'393'000 - 3'412'199	282'750 - 284'349.95	1'570.83 - 1'579.71	39.00	38.14	37.96	37.79	37.61	37.44	37.26	38.21	38.11	38.02	37.92	37.83	37.73	38.22	38.04	37.87	37.69	37.51	37.34
3'412'200 - 3'431'399	284'350 - 285'949.95	1'579.72 - 1'588.60	39.01	38.15	37.98	37.80	37.63	37.45	37.28	38.22	38.13	38.03	37.94	37.84	37.75	38.23	38.06	37.88	37.71	37.53	37.36
3'431'400 - 3'450'599	285'950 - 287'549.95	1'588.61 - 1'597.49	39.02	38.16	37.99	37.82	37.64	37.47	37.30	38.23	38.14	38.05	37.95	37.86	37.76	38.24	38.07	37.90	37.72	37.55	37.38
3'450'600 - 3'469'799	287'550 - 289'149.95	1'597.50 - 1'606.38	39.03	38.18	38.01	37.83	37.66	37.49	37.32	38.25	38.15	38.06	37.97	37.87	37.78	38.26	38.08	37.91	37.74	37.57	37.39
3'469'800 - 3'488'999	289'150 - 290'749.95	1'606.39 - 1'615.27	39.03	38.19	38.02	37.85	37.68	37.51	37.33	38.26	38.17	38.07	37.98	37.89	37.79	38.27	38.10	37.93	37.75	37.58	37.41
3'489'000 - 3'508'199	290'750 - 292'349.95	1'615.28 - 1'624.16	39.04	38.21	38.03	37.86	37.69	37.52	37.35	38.27	38.18	38.09	38.00	37.90	37.81	38.28	38.11	37.94	37.77	37.60	37.43
3'508'200 - 3'527'399	292'350 - 293'949.95	1'624.17 - 1'633.05	39.05	38.22	38.05	37.88	37.71	37.54	37.37	38.29	38.19	38.10	38.01	37.92	37.83	38.29	38.13	37.96	37.79	37.62	37.45
3'527'400 - 3'546'599	293'950 - 295'549.95	1'633.06 - 1'641.93	39.06	38.23	38.06	37.89	37.73	37.56	37.39	38.30	38.21	38.12	38.02	37.93	37.84	38.31	38.14	37.97	37.80	37.63	37.46
3'546'600 - 3'565'799	295'550 - 297'149.95	1'641.94 - 1'650.82	39.07	38.24	38.08	37.91	37.74	37.57	37.40	38.31	38.22	38.13	38.04	37.95	37.86	38.32	38.15	37.98	37.82	37.65	37.48
3'565'800 - 3'584'999	297'150 - 298'749.95	1'650.83 - 1'659.71	39.08	38.26	38.09	37.92	37.76	37.59	37.42	38.32	38.23	38.14	38.05	37.96	37.87	38.33	38.17	38.00	37.83	37.66	37.50
3'585'000 - 3'604'199	298'750 - 300'349.95	1'659.72 - 1'668.60	39.09	38.27	38.10	37.94	37.77	37.61	37.44	38.34	38.25	38.16	38.07	37.98	37.89	38.34	38.18	38.01	37.85	37.68	37.51
3'604'200 - 3'623'399	300'350 - 301'949.95	1'668.61 - 1'677.49	39.09	38.28	38.12	37.95	37.79	37.62	37.46	38.35	38.26	38.17	38.08	37.99	37.90	38.36	38.19	38.03	37.86	37.70	37.53
3'623'400 - 3'642'599	301'950 - 303'549.95	1'677.50 - 1'686.38	39.10	38.29	38.13	37.97	37.80	37.64	37.47	38.36	38.27	38.18	38.09	38.00	37.91	38.37	38.20	38.04	37.88	37.71	37.55
3'642'600 - 3'661'799	303'550 - 305'149.95	1'686.39 - 1'695.27	39.11	38.31	38.14	37.98	37.82	37.65	37.49	38.37	38.28	38.19	38.11	38.02	37.93	38.38	38.22	38.05	37.89	37.73	37.56
3'661'800 - 3'680'999	305'150 - 306'749.95	1'695.28 - 1'704.16	39.12	38.32	38.16	37.99	37.83	37.67	37.51	38.38	38.29	38.21	38.12	38.03	37.94	38.39	38.23	38.07	37.90	37.74	37.58
3'681'000 - 3'700'199	306'750 - 308'349.95	1'704.17 - 1'713.05	39.13	38.33	38.17	38.01	37.85	37.68	37.52	38.39	38.31	38.22	38.13	38.04	37.96	38.40	38.24	38.08	37.92	37.76	37.60
3'700'200 - 3'719'399	308'350 - 309'949.95	1'713.06 - 1'721.93	39.13	38.34	38.18	38.02	37.86	37.70	37.54	38.41	38.32	38.23	38.14	38.06	37.97	38.42	38.25	38.09	37.93	37.77	37.61
3'719'400 - 3'738'599	309'950 - 311'549.95	1'721.94 - 1'730.82	39.14	38.35	38.19	38.03	37.87	37.71	37.55	38.42	38.33	38.24	38.16	38.07	37.98	38.43	38.27	38.11	37.95	37.79	37.63
3'738'600 - 3'757'799	311'550 - 313'149.95	1'730.83 - 1'739.71	39.15	38.37	38.21	38.05	37.89	37.73	37.57	38.43	38.34	38.26	38.17	38.08	38.00	38.44	38.28	38.12	37.96	37.80	37.64
3'757'800 - 3'776'999	313'150 - 314'749.95	1'739.72 - 1'748.60	39.16	38.38	38.22	38.06	37.90	37.74	37.59	38.44	38.35	38.27	38.18	38.10	38.01	38.45	38.29	38.13	37.97	37.82	37.66
3'777'000 - 3'796'199	314'750 - 316'349.95	1'748.61 - 1'757.49	39.16	38.39	38.23	38.07	37.92	37.76	37.60	38.45	38.36	38.28	38.19	38.11	38.02	38.46	38.30	38.14	37.99	37.83	37.67
3'796'200 - 3'815'399	316'350 - 317'949.95	1'757.50 - 1'766.38	39.17	38.40	38.24	38.09	37.93	37.77	37.62	38.46	38.38	38.29	38.21	38.12	38.04	38.47	38.31	38.16	38.00	37.84	37.69
3'815'400 - 3'834'599	317'950 - 319'549.95	1'766.39 - 1'775.27	39.18	38.41	38.26	38.10	37.94	37.79	37.63	38.47	38.39	38.30	38.22	38.13	38.05	38.48	38.33	38.17	38.01	37.86	37.70
3'834'600 - 3'853'799	319'550 - 321'149.95	1'775.28 - 1'784.16	39.18	38.42	38.27	38.11	37.96	37.80	37.65	38.48	38.40	38.31	38.23	38.15	38.06	38.49	38.34	38.18	38.03	37.87	37.72
3'853'800 - 3'872'999	321'150 - 322'749.95	1'784.17 - 1'793.05	39.19	38.43	38.28	38.12	37.97	37.82	37.66	38.49	38.41	38.33	38.24	38.16	38.08	38.50	38.35	38.19	38.04	37.88	37.73
3'873'000 - 3'892'199	322'750 - 324'349.95	1'793.06 - 1'801.93	39.20	38.44	38.29	38.14	37.98	37.83	37.68	38.50	38.42	38.34	38.25	38.17	38.09	38.51	38.36	38.21	38.05	37.90	37.74
3'892'200 - 3'911'399	324'350 - 325'949.95	1'801.94 - 1'810.82	39.21	38.45	38.30	38.15	38.00	37.84	37.69	38.51	38.43	38.35	38.27	38.18	38.10	38.52	38.37	38.22	38.06	37.91	37.76
3'911'400 - 3'930'599	325'950 - 327'549.95	1'810.83 - 1'819.71	39.21	38.47	38.31	38.16	38.01	37.86	37.70	38.52	38.44	38.36	38.28	38.19	38.11	38.53	38.38	38.23	38.08	37.93	37.77
3'930'600 - 3'949'799	327'550 - 329'149.95	1'819.72 - 1'828.60	39.22	38.48	38.32	38.17	38.02	37.87	37.72	38.53	38.45	38.37	38.29	38.21	38.12	38.54	38.39	38.24	38.09	37.94	37.79
3'949'800 - 3'968'999	329'150 - 330'749.95	1'828.61 - 1'837.49	39.23	38.49	38.34	38.18	38.03	37.88	37.73	38.54	38.46	38.38	38.30	38.22	38.14	38.55	38.40	38.25	38.10	37.95	37.80
3'969'000 - 3'988'199	330'750 - 332'349.95	1'837.50 - 1'846.38	39.23	38.50	38.35	38.20	38.05	37.90	37.75	38.55	38.47	38.39	38.31	38.23	38.15	38.56	38.41	38.26	38.11	37.96	37.81
3'988'200 - 4'007'399	332'350 - 333'949.95	1'846.39 - 1'855.27	39.24	38.51	38.36	38.21	38.06	37.91	37.76	38.56	38.48	38.40	38.32	38.24	38.16	38.57	38.42	38.28	38.13	37.98	37.83
4'007'400 - 4'026'599	333'950 - 335'549.95	1'855.28 - 1'864.16	39.25	38.52	38.37	38.22	38.07	37.92	37.77	38.57	38.49	38.41	38.33	38.25	38.17	38.58	38.44	38.29	38.14	37.99	37.84
4'026'600 - 4'045'799	335'550 - 337'149.95	1'864.17 - 1'873.05	39.25	38.53	38.38	38.23	38.08	37.94	37.79	38.58	38.50	38.42	38.34	38.26</							

TRANCHES BAREMES IMPOTS A LA SOURCE 2025						TAUX BAREMES IMPOTS A LA SOURCE 2025																			
Année fr.	Mois fr.	A l'heure fr.	A0	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H0	H1	H2	H3	H4	H5				
			Seul	Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent					Famille monoparentale											
				0 enf.	1 enf.	2 enf.	3 enf.	4 enf.	5 enf.	0 enf.	1 enf.	2 enf.	3 enf.	4 enf.	5 enf.		1 enf.	2 enf.	3 enf.	4 enf.	5 enf.				
				%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%			
4'449'000 - 4'487'399	370'750 - 373'949.95	2'059.72 - 2'077.49	39.39	38.73	38.60	38.46	38.33	38.19	38.06	38.78	38.71	38.63	38.56	38.49	38.42	38.79	38.66	38.52	38.39	38.26	38.12				
4'487'400 - 4'525'799	373'950 - 377'149.95	2'077.50 - 2'095.27	39.40	38.75	38.61	38.48	38.35	38.22	38.08	38.79	38.72	38.65	38.58	38.51	38.44	38.81	38.67	38.54	38.41	38.28	38.14				
4'525'800 - 4'564'199	377'150 - 380'349.95	2'095.28 - 2'113.05	39.41	38.76	38.63	38.50	38.37	38.24	38.10	38.81	38.74	38.67	38.60	38.53	38.46	38.82	38.69	38.56	38.43	38.30	38.16				
4'564'200 - 4'602'599	380'350 - 383'549.95	2'113.06 - 2'130.82	39.42	38.78	38.65	38.52	38.39	38.26	38.13	38.82	38.75	38.68	38.61	38.54	38.47	38.84	38.71	38.58	38.44	38.31	38.18				
4'602'600 - 4'640'999	383'550 - 386'749.95	2'130.83 - 2'148.60	39.43	38.79	38.66	38.53	38.40	38.28	38.15	38.84	38.77	38.70	38.63	38.56	38.49	38.85	38.72	38.59	38.46	38.33	38.20				
4'641'000 - 4'679'399	386'750 - 389'949.95	2'148.61 - 2'166.38	39.44	38.81	38.68	38.55	38.42	38.29	38.17	38.85	38.78	38.72	38.65	38.58	38.51	38.86	38.74	38.61	38.48	38.35	38.22				
4'679'400 - 4'717'799	389'950 - 393'149.95	2'166.39 - 2'184.16	39.45	38.82	38.70	38.57	38.44	38.31	38.19	38.87	38.80	38.73	38.66	38.60	38.53	38.88	38.75	38.63	38.50	38.37	38.24				
4'717'800 - 4'756'199	393'150 - 396'349.95	2'184.17 - 2'201.93	39.46	38.84	38.71	38.58	38.46	38.33	38.21	38.88	38.81	38.75	38.68	38.61	38.54	38.89	38.77	38.64	38.52	38.39	38.26				
4'756'200 - 4'794'599	396'350 - 399'549.95	2'201.94 - 2'219.71	39.47	38.85	38.73	38.60	38.48	38.35	38.23	38.90	38.83	38.76	38.69	38.63	38.56	38.91	38.78	38.66	38.53	38.41	38.28				
4'794'600 - 4'832'999	399'550 - 402'749.95	2'219.72 - 2'237.49	39.47	38.86	38.74	38.62	38.49	38.37	38.24	38.91	38.84	38.78	38.71	38.64	38.58	38.92	38.80	38.67	38.55	38.42	38.30				
4'833'000 - 4'871'399	402'750 - 405'949.95	2'237.50 - 2'255.27	39.48	38.88	38.76	38.63	38.51	38.39	38.26	38.92	38.86	38.79	38.73	38.66	38.59	38.93	38.81	38.69	38.57	38.44	38.32				
4'871'400 - 4'909'799	405'950 - 409'149.95	2'255.28 - 2'273.05	39.49	38.89	38.77	38.65	38.53	38.40	38.28	38.94	38.87	38.81	38.74	38.67	38.61	38.95	38.83	38.70	38.58	38.46	38.34				
4'909'800 - 4'948'199	409'150 - 412'349.95	2'273.06 - 2'290.82	39.50	38.91	38.78	38.66	38.54	38.42	38.30	38.95	38.88	38.82	38.75	38.69	38.62	38.96	38.84	38.72	38.60	38.48	38.36				
4'948'200 - 4'986'599	412'350 - 415'549.95	2'290.83 - 2'308.60	39.51	38.92	38.80	38.68	38.56	38.44	38.32	38.96	38.90	38.83	38.77	38.70	38.64	38.97	38.85	38.73	38.61	38.49	38.37				
4'986'600 - 5'024'999	415'550 - 418'749.95	2'308.61 - 2'326.38	39.52	38.93	38.81	38.69	38.57	38.46	38.34	38.97	38.91	38.85	38.78	38.72	38.66	38.99	38.87	38.75	38.63	38.51	38.39				
5'025'000 - 5'063'399	418'750 - 421'949.95	2'326.39 - 2'344.16	39.53	38.95	38.83	38.71	38.59	38.47	38.35	38.99	38.92	38.86	38.80	38.73	38.67	39.00	38.88	38.76	38.64	38.53	38.41				
5'063'400 - 5'101'799	421'950 - 425'149.95	2'344.17 - 2'361.93	39.53	38.96	38.84	38.72	38.61	38.49	38.37	39.00	38.94	38.87	38.81	38.75	38.68	39.01	38.89	38.78	38.66	38.54	38.42				
5'101'800 - 5'140'199	425'150 - 428'349.95	2'361.94 - 2'379.71	39.54	38.97	38.85	38.74	38.62	38.50	38.39	39.01	38.95	38.89	38.82	38.76	38.70	39.02	38.91	38.79	38.67	38.56	38.44				
5'140'200 - 5'178'599	428'350 - 431'549.95	2'379.72 - 2'397.49	39.55	38.98	38.87	38.75	38.64	38.52	38.40	39.02	38.96	38.90	38.84	38.78	38.71	39.03	38.92	38.80	38.69	38.57	38.46				
5'178'600 - 5'216'999	431'550 - 434'749.95	2'397.50 - 2'415.27	39.56	38.99	38.88	38.77	38.65	38.54	38.42	39.04	38.97	38.91	38.85	38.79	38.73	39.05	38.93	38.82	38.70	38.59	38.47				
5'217'000 - 5'255'399	434'750 - 437'949.95	2'415.28 - 2'433.05	39.57	39.01	38.89	38.78	38.66	38.55	38.44	39.05	38.99	38.92	38.86	38.80	38.74	39.06	38.94	38.83	38.72	38.60	38.49				
5'255'400 - 5'293'799	437'950 - 441'149.95	2'433.06 - 2'450.82	39.57	39.02	38.91	38.79	38.68	38.57	38.45	39.06	38.99	38.92	38.86	38.80	38.74	39.07	38.96	38.84	38.73	38.62	38.50				
5'293'800 - 5'332'199	441'150 - 444'349.95	2'450.83 - 2'468.60	39.58	39.03	38.92	38.81	38.69	38.58	38.47	39.07	39.01	38.95	38.89	38.83	38.77	39.08	38.97	38.86	38.74	38.63	38.52				
5'332'200 - 5'370'599	444'350 - 447'549.95	2'468.61 - 2'486.38	39.59	39.04	38.93	38.82	38.71	38.60	38.48	39.08	39.02	38.96	38.90	38.84	38.78	39.09	38.98	38.87	38.76	38.65	38.53				
5'370'600 - 5'408'999	447'550 - 450'749.95	2'486.39 - 2'504.16	39.60	39.05	38.94	38.83	38.72	38.61	38.50	39.09	39.03	38.97	38.91	38.85	38.										

TRANCHES BAREMES IMPOTS A LA SOURCE 2025			TAUX BAREMES IMPOTS A LA SOURCE 2025																			
Année fr.	Mois fr.	A l'heure fr.	A0	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H0	H1	H2	H3	H4	H5	
			Seul	Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent					Famille monoparentale								
				0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	%	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	
7'175'400 - 7'252'199	597'950 - 604'349.95	3'321.94 - 3'357.49	39.86	39.45	39.37	39.28	39.20	39.12	39.04	39.48	39.43	39.39	39.34	39.30	39.26	39.49	39.40	39.32	39.24	39.16	39.07	
7'252'200 - 7'328'999	604'350 - 610'749.95	3'357.50 - 3'393.05	39.86	39.46	39.38	39.30	39.22	39.13	39.05	39.49	39.44	39.40	39.36	39.31	39.27	39.50	39.42	39.33	39.25	39.17	39.09	
7'329'000 - 7'405'799	610'750 - 617'149.95	3'393.06 - 3'428.60	39.87	39.47	39.39	39.31	39.23	39.15	39.07	39.50	39.46	39.41	39.37	39.33	39.28	39.51	39.43	39.35	39.27	39.19	39.10	
7'405'800 - 7'482'599	617'150 - 623'549.95	3'428.61 - 3'464.16	39.88	39.49	39.41	39.32	39.24	39.16	39.08	39.51	39.47	39.43	39.38	39.34	39.30	39.52	39.44	39.36	39.28	39.20	39.12	
7'482'600 - 7'559'399	623'550 - 629'949.95	3'464.17 - 3'499.71	39.89	39.50	39.42	39.34	39.26	39.18	39.10	39.52	39.48	39.44	39.40	39.35	39.31	39.53	39.45	39.37	39.29	39.22	39.14	
7'559'400 - 7'636'199	629'950 - 636'349.95	3'499.72 - 3'535.27	39.89	39.51	39.43	39.35	39.27	39.19	39.12	39.53	39.49	39.45	39.41	39.37	39.32	39.54	39.47	39.39	39.31	39.23	39.15	
7'636'200 - 7'712'999	636'350 - 642'749.95	3'535.28 - 3'570.82	39.90	39.52	39.44	39.36	39.29	39.21	39.13	39.54	39.50	39.46	39.42	39.38	39.34	39.55	39.48	39.40	39.32	39.24	39.17	
7'713'000 - 7'789'799	642'750 - 649'149.95	3'570.83 - 3'606.38	39.91	39.53	39.45	39.38	39.30	39.22	39.15	39.56	39.51	39.47	39.43	39.39	39.35	39.57	39.49	39.41	39.33	39.26	39.18	
7'789'800 - 7'866'599	649'150 - 655'549.95	3'606.39 - 3'641.93	39.92	39.54	39.46	39.39	39.31	39.24	39.16	39.57	39.52	39.48	39.44	39.40	39.36	39.58	39.50	39.42	39.35	39.27	39.19	
7'866'600 - 7'943'399	655'550 - 661'949.95	3'641.94 - 3'677.49	39.92	39.55	39.48	39.40	39.32	39.25	39.17	39.58	39.54	39.50	39.46	39.42	39.38	39.59	39.51	39.43	39.36	39.28	39.21	
7'943'400 - 8'020'199	661'950 - 668'349.95	3'677.50 - 3'713.05	39.93	39.56	39.49	39.41	39.34	39.26	39.19	39.59	39.55	39.51	39.47	39.43	39.39	39.60	39.52	39.45	39.37	39.30	39.22	
8'020'200 - 8'096'999	668'350 - 674'749.95	3'713.06 - 3'748.60	39.94	39.57	39.50	39.42	39.35	39.28	39.20	39.60	39.56	39.52	39.48	39.44	39.40	39.61	39.53	39.46	39.38	39.31	39.23	
8'097'000 - 8'173'799	674'750 - 681'149.95	3'748.61 - 3'784.16	39.94	39.58	39.51	39.43	39.36	39.29	39.21	39.61	39.57	39.53	39.49	39.45	39.41	39.61	39.54	39.47	39.39	39.32	39.25	
8'173'800 - 8'250'599	681'150 - 687'549.95	3'784.17 - 3'819.71	39.95	39.59	39.52	39.45	39.37	39.30	39.23	39.61	39.58	39.54	39.50	39.46	39.42	39.62	39.55	39.48	39.41	39.33	39.26	
8'250'600 - 8'404'199	687'550 - 700'349.95	3'819.72 - 3'890.82	39.96	39.61	39.53	39.46	39.39	39.32	39.25	39.63	39.59	39.55	39.51	39.48	39.44	39.64	39.57	39.49	39.42	39.35	39.28	
8'404'200 - 8'557'799	700'350 - 713'149.95	3'890.83 - 3'961.93	39.97	39.62	39.55	39.48	39.41	39.34	39.27	39.65	39.61	39.57	39.53	39.50	39.46	39.66	39.59	39.52	39.44	39.37	39.30	
8'557'800 - 8'711'399	713'150 - 725'949.95	3'961.94 - 4'033.05	39.98	39.64	39.57	39.50	39.43	39.37	39.30	39.66	39.63	39.59	39.55	39.52	39.48	39.67	39.60	39.53	39.47	39.40	39.33	
8'711'400 - 8'864'999	725'950 - 738'749.95	4'033.06 - 4'104.16	39.99	39.66	39.59	39.52	39.46	39.39	39.32	39.68	39.64	39.61	39.57	39.54	39.50	39.69	39.62	39.55	39.49	39.42	39.35	
8'865'000 - 9'018'599	738'750 - 751'549.95	4'104.17 - 4'175.27	40.00	39.68	39.61	39.54	39.48	39.41	39.34	39.70	39.66	39.63	39.59	39.55	39.52	39.71	39.64	39.57	39.51	39.44	39.37	
9'018'600 - 9'172'199	751'550 - 764'349.95	4'175.28 - 4'246.38	40.01	39.69	39.63	39.56	39.49	39.43	39.36	39.71	39.68	39.64	39.61	39.57	39.54	39.72	39.66	39.59	39.52	39.46	39.39	
9'172'200 - 9'325'799	764'350 - 777'149.95	4'246.39 - 4'317.49	40.02	39.71	39.64	39.58	39.51	39.45	39.38	39.73	39.69	39.66	39.62	39.59	39.56	39.74	39.67	39.61	39.54	39.48	39.41	
9'325'800 - 9'479'399	777'150 - 789'949.95	4'317.50 - 4'388.60	40.03	39.72	39.66	39.59	39.53	39.47	39.40	39.74	39.71	39.67	39.64	39.61	39.57	39.75	39.69	39.62	39.56	39.50	39.43	
9'479'400 - 9'632'999	789'950 - 802'749.95	4'388.61 - 4'459.71	40.04	39.74	39.67	39.61	39.55	39.49	39.42	39.76	39.72	39.69	39.66	39.62	39.59	39.76	39.70	39.64	39.58	39.51	39.45	
9'633'000 - 9'786'599	802'750 - 815'549.95	4'459.72 - 4'530.82	40.05	39.75	39.69	39.63	39.57	39.50	39.44	39.77	39.74	39.70	39.67	39.64	39.61	39.78	39.72	39.65	39.59	39.53	39.47	
9'786'600 - 9'940'199	815'550 - 828'349.95	4'530.83 - 4'601.93	40.06	39.76	39.70	39.64	39.58	39.52	39.46	39.78	39.75	39.72	39.69	39.65	39.62	39.79	39.73	39.67	39			

TRANCHES BAREMES IMPOTS A LA SOURCE 2025				TAUX BAREMES IMPOTS A LA SOURCE 2025																			
Année fr.	Mois fr.	A l'heure fr.	A0	B0	B1	B2	B3	B4	B5	C0	C1	C2	C3	C4	C5	H0	H1	H2	H3	H4	H5		
			Seul	Marié et le conjoint ne travaille pas					Marié et les 2 conjoints travaillent					Famille monoparentale									
			%	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	0 enf. %	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %	%	1 enf. %	2 enf. %	3 enf. %	4 enf. %	5 enf. %		
17'005'800 - 17'620'199	1'417'150 - 1'468'349.95	7'873.06 - 8'157.49	40.30	40.13	40.10	40.06	40.03	39.99	39.96	40.14	40.12	40.11	40.09	40.07	40.05	40.15	40.11	40.08	40.04	40.01	39.98		
17'620'200 - 18'234'599	1'468'350 - 1'519'549.95	8'157.50 - 8'441.93	40.31	40.15	40.12	40.08	40.05	40.02	39.98	40.16	40.14	40.12	40.11	40.09	40.07	40.16	40.13	40.10	40.06	40.03	40.00		
18'234'600 - 18'848'999	1'519'550 - 1'570'749.95	8'441.94 - 8'726.38	40.32	40.16	40.13	40.10	40.07	40.04	40.00	40.17	40.16	40.14	40.12	40.11	40.09	40.18	40.15	40.11	40.08	40.05	40.02		
18'849'000 - 19'463'399	1'570'750 - 1'621'949.95	8'726.39 - 9'010.82	40.33	40.18	40.15	40.12	40.09	40.05	40.02	40.19	40.17	40.16	40.14	40.12	40.11	40.19	40.16	40.13	40.10	40.07	40.04		
19'463'400 - 20'077'799	1'621'950 - 1'673'149.95	9'010.83 - 9'295.27	40.34	40.19	40.16	40.13	40.10	40.07	40.04	40.20	40.19	40.17	40.15	40.14	40.12	40.21	40.18	40.15	40.12	40.09	40.06		
20'077'800 - 20'692'199	1'673'150 - 1'724'349.95	9'295.28 - 9'579.71	40.35	40.21	40.18	40.15	40.12	40.09	40.06	40.21	40.20	40.18	40.17	40.15	40.14	40.22	40.19	40.16	40.13	40.10	40.07		
20'692'200 - 21'306'599	1'724'350 - 1'775'549.95	9'579.72 - 9'864.16	40.36	40.22	40.19	40.16	40.13	40.10	40.08	40.23	40.21	40.20	40.18	40.17	40.15	40.23	40.20	40.17	40.15	40.12	40.09		
21'306'600 - 21'920'999	1'775'550 - 1'826'749.95	9'864.17 - 10'148.60	40.37	40.23	40.20	40.17	40.15	40.12	40.09	40.24	40.22	40.21	40.19	40.18	40.16	40.24	40.21	40.19	40.16	40.13	40.10		
21'921'000 - 22'535'399	1'826'750 - 1'877'949.95	10'148.61 - 10'433.05	40.37	40.24	40.21	40.19	40.16	40.13	40.11	40.25	40.23	40.22	40.21	40.19	40.18	40.25	40.23	40.20	40.17	40.14	40.12		
22'535'400 - 23'149'799	1'877'950 - 1'929'149.95	10'433.06 - 10'717.49	40.38	40.25	40.22	40.20	40.17	40.15	40.12	40.26	40.24	40.23	40.22	40.20	40.19	40.26	40.24	40.21	40.18	40.16	40.13		
23'149'800 - 24'378'599	1'929'150 - 2'031'549.95	10'717.50 - 11'286.38	40.39	40.26	40.24	40.21	40.19	40.16	40.14	40.27	40.26	40.25	40.23	40.22	40.21	40.28	40.25	40.23	40.20	40.18	40.15		
24'378'600 - 25'607'399	2'031'550 - 2'133'949.95	11'286.39 - 11'855.27	40.40	40.28	40.26	40.23	40.21	40.19	40.16	40.29	40.28	40.26	40.25	40.24	40.23	40.29	40.27	40.25	40.22	40.20	40.17		
25'607'400 - 26'836'199	2'133'950 - 2'236'349.95	11'855.28 - 12'424.16	40.41	40.30	40.28	40.25	40.23	40.21	40.18	40.30	40.29	40.28	40.27	40.26	40.24	40.31	40.29	40.26	40.24	40.22	40.19		
26'836'200 - 28'064'999	2'236'350 - 2'338'749.95	12'424.17 - 12'993.05	40.42	40.31	40.29	40.27	40.25	40.23	40.20	40.32	40.31	40.30	40.28	40.27	40.26	40.32	40.30	40.28	40.26	40.24	40.21		
28'065'000 - 29'293'799	2'338'750 - 2'441'149.95	12'993.06 - 13'561.93	40.43	40.33	40.30	40.28	40.26	40.24	40.22	40.33	40.32	40.31	40.30	40.29	40.28	40.34	40.31	40.29	40.27	40.25	40.23		
29'293'800 - 30'522'599	2'441'150 - 2'543'549.95	13'561.94 - 14'130.82	40.44	40.34	40.32	40.30	40.28	40.26	40.24	40.34	40.33	40.32	40.31	40.30	40.29	40.35	40.33	40.31	40.29	40.27	40.25		
30'522'600 - 31'751'399	2'543'550 - 2'645'949.95	14'130.83 - 14'699.71	40.44	40.35	40.33	40.31	40.29	40.27	40.25	40.35	40.34	40.33	40.32	40.31	40.30	40.36	40.34	40.32	40.30	40.28	40.26		
31'751'400 - 32'980'199	2'645'950 - 2'748'349.95	14'699.72 - 15'268.60	40.45	40.36	40.34	40.32	40.30	40.29	40.27	40.36	40.35	40.35	40.34	40.33	40.32	40.37	40.35	40.33	40.31	40.29	40.28		
32'980'200 - 34'208'999	2'748'350 - 2'850'749.95	15'268.61 - 15'837.49	40.46	40.37	40.35	40.33	40.32	40.30	40.28	40.37	40.36	40.36	40.35	40.34	40.33	40.38	40.36	40.34	40.32	40.31	40.29		
34'209'000 - 35'437'799	2'850'750 - 2'953'149.95	15'837.50 - 16'406.38	40.46	40.38	40.36	40.34	40.33	40.31	40.29	40.38	40.37	40.36	40.36	40.35	40.34	40.39	40.37	40.35	40.33	40.32	40.30		
35'437'800 - 36'666'599	2'953'150 - 3'055'549.95	16'406.39 - 16'975.27	40.47	40.39	40.37	40.35	40.34	40.32	40.30	40.39	40.38	40.37	40.36	40.36	40.35	40.39	40.38	40.36	40.34	40.33	40.31		
36'666'600 - 37'895'399	3'055'550 - 3'157'949.95	16'975.28 - 17'544.16	40.47	40.39	40.38	40.36	40.35	40.33	40.31	40.40	40.39	40.38	40.37	40.36	40.36	40.40	40.38	40.37	40.35	40.34	40.32		
37'895'400 - 39'124'199	3'157'950 - 3'260'349.95	17'544.17 - 18'113.05	40.48	40.40	40.39	40.37	40.35	40.34	40.32	40.41	40.40	40.39	40.38	40.37	40.36	40.41	40.39	40.38	40.36	40.35	40.33		
39'124'200 - 41'581'799	3'260'350 - 3'465'149.95	18'113.06 - 19'250.82	40.48	40.41	40.40	40.38	40.37	40.35	40.34	40.42	40.41	40.40	40.39	40.38	40.38	40.42	40.40	40.39	40.37	40.36	40.34		
41'581'800 - 44'039'399	3'465'150 - 3'669'949.95	19'250.83 - 20'388.60	40.49	40.42	40.41	40.40	40.38	40.37	40.35	40.43	40.42	40.41	40.40	40.40	40.39	40.43	40.42	40.40	40.39	40.37	40.36		
44'039'400 - 46'496'999	3'669'950 - 3'874'749.95	20'388.61 - 21'526.38	40.50	40.43	40.42	40.41	40.39	40.38	40.37	40.44	40.43	40.42	40.42	40.41	40.40	40.44	40.43	40.41	40.40	40.39	40.37		
46'497'000 - 48'954'599	3'874'750 - 4'079'549.95	21'526.39 - 22'664.16	40.50	40.44	40.43	40.42	40.41	40.39	40.38	40.45	40.44	40.43	40.43	40.42	40.41	40.45	40.44	40.42	40.41	40.40	40.39		
48'954'600 - 51'412'199	4'079'550 - 4'284'349.95	22'664.17 - 23'801.93	40.51	40.45	40.44	40.43	40.42	40.40	40.39	40.46	40.45	40.44	40.44	40.43	40.42	40.46	40.45	40.43	40.42	40.41	40.40		
51'412'200 - 53'869'799	4'284'350 - 4'489'149.95	23'801.94 - 24'939.71	40.52	40.46	40.45	40.44	40.43	40.41	40.40	40.46	40.46	40.45	40.45	40.44	40.43	40.46	40.45	40.44	40.43	40.42	40.41		
53'869'800 - 56'327'399	4'489'150 - 4'693'949.95	24'939.72 - 26'077.49	40.52	40.47	40.46	40.45	40.43	40.42	40.41	40.47	40.46	40.46	40.45	40.45	40.44	40.47	40.46	40.45	40.44	40.43	40.42		
56'327'400 - 58'784'999	4'693'950 - 4'898'749.95	26'077.50 - 27'215.27	40.52	40.47	40.46	40.45	40.44	40.43	40.42	40.48	40.47	40.47	40.46	40.45	40.45	40.48	40.47	40.46	40.45	40.44	40.43		
58'785'000 - 63'700'199	4'898'750 - 5'308'349.95	27'215.28 - 29'490.82	40.53	40.48	40.47	40.46	40.45	40.44	40.43	40.49	40.48	40.47	40.47	40.46	40.46	40.49	40.48	40.47	40.46	40.45	40.44		
63'700'200 - 68'615'399	5'308'350 - 5'717'949.95	29'490.83 - 31'766.38	40.54	40.49	40.48	40.47	40.47	40.46	40.45	40.50	40.49	40.49	40.48	40.48	40.47	40.50	40.49	40.48	40.47	40.46	40.45		
68'615'400 - 73'530'599	5'717'950 - 6'127'549.95	31'766.39 - 34'041.93	40.54	40.50	40.49	40.48	40.48	40.47	40.46	40.50	40.50	40.49	40.49	40.49	40.48	40.51	40.50	40.49	40.48	40.47	40.46		
73'530'600 - 78'445'799	6'127'550 - 6'537'149.95	34'041.94 - 36'317.49	40.55	40.51	40.50	40.49	40.49	40.48	40.														