

Barème de l'impôt sur le revenu 2025

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
100	1.00	1.000	5'100	103.00	2.020
200	2.00	1.000	5'200	107.00	2.058
300	3.00	1.000	5'300	111.00	2.094
400	4.00	1.000	5'400	115.00	2.130
500	5.00	1.000	5'500	119.00	2.164
600	6.00	1.000	5'600	123.00	2.196
700	7.00	1.000	5'700	127.00	2.228
800	8.00	1.000	5'800	131.00	2.259
900	9.00	1.000	5'900	135.00	2.288
1'000	10.00	1.000	6'000	139.00	2.317
1'100	11.00	1.000	6'100	143.00	2.344
1'200	12.00	1.000	6'200	147.00	2.371
1'300	13.00	1.000	6'300	151.00	2.397
1'400	14.00	1.000	6'400	155.00	2.422
1'500	15.00	1.000	6'500	159.00	2.446
1'600	16.00	1.000	6'600	163.00	2.470
1'700	18.00	1.059	6'700	167.00	2.493
1'800	20.00	1.111	6'800	171.00	2.515
1'900	22.00	1.158	6'900	175.00	2.536
2'000	24.00	1.200	7'000	179.00	2.557
2'100	26.00	1.238	7'100	183.00	2.577
2'200	28.00	1.273	7'200	187.00	2.597
2'300	30.00	1.304	7'300	191.00	2.616
2'400	32.00	1.333	7'400	195.00	2.635
2'500	34.00	1.360	7'500	199.00	2.653
2'600	36.00	1.385	7'600	203.00	2.671
2'700	38.00	1.407	7'700	207.00	2.688
2'800	40.00	1.429	7'800	211.00	2.705
2'900	42.00	1.448	7'900	215.00	2.722
3'000	44.00	1.467	8'000	219.00	2.738
3'100	46.00	1.484	8'100	223.00	2.753
3'200	48.00	1.500	8'200	227.00	2.768
3'300	50.00	1.515	8'300	231.00	2.783
3'400	52.00	1.529	8'400	236.00	2.810
3'500	55.00	1.571	8'500	241.00	2.835
3'600	58.00	1.611	8'600	246.00	2.860
3'700	61.00	1.649	8'700	251.00	2.885
3'800	64.00	1.684	8'800	256.00	2.909
3'900	67.00	1.718	8'900	261.00	2.933
4'000	70.00	1.750	9'000	266.00	2.956
4'100	73.00	1.780	9'100	271.00	2.978
4'200	76.00	1.810	9'200	276.00	3.000
4'300	79.00	1.837	9'300	281.00	3.022
4'400	82.00	1.864	9'400	286.00	3.043
4'500	85.00	1.889	9'500	291.00	3.063
4'600	88.00	1.913	9'600	296.00	3.083
4'700	91.00	1.936	9'700	301.00	3.103
4'800	94.00	1.958	9'800	306.00	3.122
4'900	97.00	1.980	9'900	311.00	3.141
5'000	100.00	2.000	10'000	316.00	3.160

Barème de l'impôt sur le revenu 2025

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Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
10'100	321.00	3.178	15'100	603.00	3.993
10'200	326.00	3.196	15'200	610.00	4.013
10'300	331.00	3.214	15'300	617.00	4.033
10'400	336.00	3.231	15'400	624.00	4.052
10'500	341.00	3.248	15'500	631.00	4.071
10'600	346.00	3.264	15'600	638.00	4.090
10'700	351.00	3.280	15'700	645.00	4.108
10'800	356.00	3.296	15'800	652.00	4.127
10'900	361.00	3.312	15'900	659.00	4.145
11'000	366.00	3.327	16'000	666.00	4.163
11'100	371.00	3.342	16'100	673.00	4.180
11'200	376.00	3.357	16'200	680.00	4.198
11'300	381.00	3.372	16'300	687.00	4.215
11'400	386.00	3.386	16'400	694.00	4.232
11'500	391.00	3.400	16'500	701.00	4.248
11'600	396.00	3.414	16'600	708.00	4.265
11'700	401.00	3.427	16'700	715.00	4.281
11'800	406.00	3.441	16'800	722.00	4.298
11'900	411.00	3.454	16'900	729.00	4.314
12'000	417.00	3.475	17'000	736.00	4.329
12'100	423.00	3.496	17'100	743.00	4.345
12'200	429.00	3.516	17'200	750.00	4.360
12'300	435.00	3.537	17'300	757.00	4.376
12'400	441.00	3.556	17'400	764.00	4.391
12'500	447.00	3.576	17'500	771.00	4.406
12'600	453.00	3.595	17'600	778.00	4.420
12'700	459.00	3.614	17'700	785.00	4.435
12'800	465.00	3.633	17'800	792.00	4.449
12'900	471.00	3.651	17'900	799.00	4.464
13'000	477.00	3.669	18'000	806.00	4.478
13'100	483.00	3.687	18'100	813.00	4.492
13'200	489.00	3.705	18'200	820.00	4.505
13'300	495.00	3.722	18'300	827.00	4.519
13'400	501.00	3.739	18'400	834.00	4.533
13'500	507.00	3.756	18'500	841.00	4.546
13'600	513.00	3.772	18'600	848.00	4.559
13'700	519.00	3.788	18'700	855.00	4.572
13'800	525.00	3.804	18'800	862.00	4.585
13'900	531.00	3.820	18'900	869.00	4.598
14'000	537.00	3.836	19'000	876.00	4.611
14'100	543.00	3.851	19'100	883.00	4.623
14'200	549.00	3.866	19'200	890.00	4.635
14'300	555.00	3.881	19'300	897.00	4.648
14'400	561.00	3.896	19'400	904.00	4.660
14'500	567.00	3.910	19'500	911.00	4.672
14'600	573.00	3.925	19'600	918.00	4.684
14'700	579.00	3.939	19'700	925.00	4.695
14'800	585.00	3.953	19'800	932.00	4.707
14'900	591.00	3.966	19'900	939.00	4.719
15'000	597.00	3.980	20'000	946.00	4.730

Barème de l'impôt sur le revenu 2025

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Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
20'100	953.00	4.741	25'100	1'318.00	5.251
20'200	960.00	4.752	25'200	1'326.00	5.262
20'300	967.00	4.764	25'300	1'334.00	5.273
20'400	974.00	4.775	25'400	1'342.00	5.283
20'500	981.00	4.785	25'500	1'350.00	5.294
20'600	988.00	4.796	25'600	1'358.00	5.305
20'700	995.00	4.807	25'700	1'366.00	5.315
20'800	1'002.00	4.817	25'800	1'374.00	5.326
20'900	1'009.00	4.828	25'900	1'382.00	5.336
21'000	1'016.00	4.838	26'000	1'390.00	5.346
21'100	1'023.00	4.848	26'100	1'398.00	5.356
21'200	1'030.00	4.858	26'200	1'406.00	5.366
21'300	1'037.00	4.869	26'300	1'414.00	5.376
21'400	1'044.00	4.879	26'400	1'422.00	5.386
21'500	1'051.00	4.888	26'500	1'430.00	5.396
21'600	1'058.00	4.898	26'600	1'438.00	5.406
21'700	1'065.00	4.908	26'700	1'446.00	5.416
21'800	1'072.00	4.917	26'800	1'454.00	5.425
21'900	1'079.00	4.927	26'900	1'462.00	5.435
22'000	1'086.00	4.936	27'000	1'470.00	5.444
22'100	1'093.00	4.946	27'100	1'478.00	5.454
22'200	1'100.00	4.955	27'200	1'486.00	5.463
22'300	1'107.00	4.964	27'300	1'494.00	5.473
22'400	1'114.00	4.973	27'400	1'502.00	5.482
22'500	1'121.00	4.982	27'500	1'510.00	5.491
22'600	1'128.00	4.991	27'600	1'518.00	5.500
22'700	1'135.00	5.000	27'700	1'526.00	5.509
22'800	1'142.00	5.009	27'800	1'534.00	5.518
22'900	1'149.00	5.017	27'900	1'542.00	5.527
23'000	1'156.00	5.026	28'000	1'550.00	5.536
23'100	1'163.00	5.035	28'100	1'558.00	5.544
23'200	1'170.00	5.043	28'200	1'566.00	5.553
23'300	1'177.00	5.052	28'300	1'574.00	5.562
23'400	1'184.00	5.060	28'400	1'582.00	5.570
23'500	1'191.00	5.068	28'500	1'590.00	5.579
23'600	1'198.00	5.076	28'600	1'598.00	5.587
23'700	1'206.00	5.089	28'700	1'606.00	5.596
23'800	1'214.00	5.101	28'800	1'614.00	5.604
23'900	1'222.00	5.113	28'900	1'622.00	5.612
24'000	1'230.00	5.125	29'000	1'630.00	5.621
24'100	1'238.00	5.137	29'100	1'638.00	5.629
24'200	1'246.00	5.149	29'200	1'646.00	5.637
24'300	1'254.00	5.160	29'300	1'654.00	5.645
24'400	1'262.00	5.172	29'400	1'662.00	5.653
24'500	1'270.00	5.184	29'500	1'670.00	5.661
24'600	1'278.00	5.195	29'600	1'678.00	5.669
24'700	1'286.00	5.206	29'700	1'686.00	5.677
24'800	1'294.00	5.218	29'800	1'694.00	5.685
24'900	1'302.00	5.229	29'900	1'702.00	5.692
25'000	1'310.00	5.240	30'000	1'710.00	5.700

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30'100	1'718.00	5.708	35'100	2'118.00	6.034
30'200	1'726.00	5.715	35'200	2'126.00	6.040
30'300	1'734.00	5.723	35'300	2'134.00	6.045
30'400	1'742.00	5.730	35'400	2'142.00	6.051
30'500	1'750.00	5.738	35'500	2'150.00	6.056
30'600	1'758.00	5.745	35'600	2'158.00	6.062
30'700	1'766.00	5.752	35'700	2'166.00	6.067
30'800	1'774.00	5.760	35'800	2'174.00	6.073
30'900	1'782.00	5.767	35'900	2'182.00	6.078
31'000	1'790.00	5.774	36'000	2'190.00	6.083
31'100	1'798.00	5.781	36'100	2'198.00	6.089
31'200	1'806.00	5.788	36'200	2'206.00	6.094
31'300	1'814.00	5.796	36'300	2'214.00	6.099
31'400	1'822.00	5.803	36'400	2'222.00	6.104
31'500	1'830.00	5.810	36'500	2'230.00	6.110
31'600	1'838.00	5.816	36'600	2'238.00	6.115
31'700	1'846.00	5.823	36'700	2'246.00	6.120
31'800	1'854.00	5.830	36'800	2'254.00	6.125
31'900	1'862.00	5.837	36'900	2'262.00	6.130
32'000	1'870.00	5.844	37'000	2'270.00	6.135
32'100	1'878.00	5.850	37'100	2'278.00	6.140
32'200	1'886.00	5.857	37'200	2'286.00	6.145
32'300	1'894.00	5.864	37'300	2'294.00	6.150
32'400	1'902.00	5.870	37'400	2'302.00	6.155
32'500	1'910.00	5.877	37'500	2'310.00	6.160
32'600	1'918.00	5.883	37'600	2'318.00	6.165
32'700	1'926.00	5.890	37'700	2'326.00	6.170
32'800	1'934.00	5.896	37'800	2'334.00	6.175
32'900	1'942.00	5.903	37'900	2'342.00	6.179
33'000	1'950.00	5.909	38'000	2'350.00	6.184
33'100	1'958.00	5.915	38'100	2'358.00	6.189
33'200	1'966.00	5.922	38'200	2'366.00	6.194
33'300	1'974.00	5.928	38'300	2'374.00	6.198
33'400	1'982.00	5.934	38'400	2'382.00	6.203
33'500	1'990.00	5.940	38'500	2'390.00	6.208
33'600	1'998.00	5.946	38'600	2'398.00	6.212
33'700	2'006.00	5.953	38'700	2'406.00	6.217
33'800	2'014.00	5.959	38'800	2'414.00	6.222
33'900	2'022.00	5.965	38'900	2'422.00	6.226
34'000	2'030.00	5.971	39'000	2'430.00	6.231
34'100	2'038.00	5.977	39'100	2'438.00	6.235
34'200	2'046.00	5.982	39'200	2'446.00	6.240
34'300	2'054.00	5.988	39'300	2'454.00	6.244
34'400	2'062.00	5.994	39'400	2'462.00	6.249
34'500	2'070.00	6.000	39'500	2'470.00	6.253
34'600	2'078.00	6.006	39'600	2'478.00	6.258
34'700	2'086.00	6.012	39'700	2'486.00	6.262
34'800	2'094.00	6.017	39'800	2'494.00	6.266
34'900	2'102.00	6.023	39'900	2'502.00	6.271
35'000	2'110.00	6.029	40'000	2'510.00	6.275

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40'100	2'518.00	6.279	45'100	2'964.00	6.572
40'200	2'526.00	6.284	45'200	2'973.00	6.577
40'300	2'534.00	6.288	45'300	2'982.00	6.583
40'400	2'542.00	6.292	45'400	2'991.00	6.588
40'500	2'550.00	6.296	45'500	3'000.00	6.593
40'600	2'559.00	6.303	45'600	3'009.00	6.599
40'700	2'568.00	6.310	45'700	3'018.00	6.604
40'800	2'577.00	6.316	45'800	3'027.00	6.609
40'900	2'586.00	6.323	45'900	3'036.00	6.614
41'000	2'595.00	6.329	46'000	3'045.00	6.620
41'100	2'604.00	6.336	46'100	3'054.00	6.625
41'200	2'613.00	6.342	46'200	3'063.00	6.630
41'300	2'622.00	6.349	46'300	3'072.00	6.635
41'400	2'631.00	6.355	46'400	3'081.00	6.640
41'500	2'640.00	6.361	46'500	3'090.00	6.645
41'600	2'649.00	6.368	46'600	3'099.00	6.650
41'700	2'658.00	6.374	46'700	3'108.00	6.655
41'800	2'667.00	6.380	46'800	3'117.00	6.660
41'900	2'676.00	6.387	46'900	3'126.00	6.665
42'000	2'685.00	6.393	47'000	3'135.00	6.670
42'100	2'694.00	6.399	47'100	3'144.00	6.675
42'200	2'703.00	6.405	47'200	3'153.00	6.680
42'300	2'712.00	6.411	47'300	3'162.00	6.685
42'400	2'721.00	6.417	47'400	3'171.00	6.690
42'500	2'730.00	6.424	47'500	3'180.00	6.695
42'600	2'739.00	6.430	47'600	3'189.00	6.700
42'700	2'748.00	6.436	47'700	3'198.00	6.704
42'800	2'757.00	6.442	47'800	3'207.00	6.709
42'900	2'766.00	6.448	47'900	3'216.00	6.714
43'000	2'775.00	6.453	48'000	3'225.00	6.719
43'100	2'784.00	6.459	48'100	3'234.00	6.723
43'200	2'793.00	6.465	48'200	3'243.00	6.728
43'300	2'802.00	6.471	48'300	3'252.00	6.733
43'400	2'811.00	6.477	48'400	3'261.00	6.738
43'500	2'820.00	6.483	48'500	3'270.00	6.742
43'600	2'829.00	6.489	48'600	3'279.00	6.747
43'700	2'838.00	6.494	48'700	3'288.00	6.752
43'800	2'847.00	6.500	48'800	3'297.00	6.756
43'900	2'856.00	6.506	48'900	3'306.00	6.761
44'000	2'865.00	6.511	49'000	3'315.00	6.765
44'100	2'874.00	6.517	49'100	3'324.00	6.770
44'200	2'883.00	6.523	49'200	3'333.00	6.774
44'300	2'892.00	6.528	49'300	3'342.00	6.779
44'400	2'901.00	6.534	49'400	3'351.00	6.783
44'500	2'910.00	6.539	49'500	3'360.00	6.788
44'600	2'919.00	6.545	49'600	3'369.00	6.792
44'700	2'928.00	6.550	49'700	3'378.00	6.797
44'800	2'937.00	6.556	49'800	3'387.00	6.801
44'900	2'946.00	6.561	49'900	3'396.00	6.806
45'000	2'955.00	6.567	50'000	3'405.00	6.810

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50'100	3'414.00	6.814	55'100	3'864.00	7.013
50'200	3'423.00	6.819	55'200	3'873.00	7.016
50'300	3'432.00	6.823	55'300	3'882.00	7.020
50'400	3'441.00	6.827	55'400	3'891.00	7.023
50'500	3'450.00	6.832	55'500	3'900.00	7.027
50'600	3'459.00	6.836	55'600	3'909.00	7.031
50'700	3'468.00	6.840	55'700	3'918.00	7.034
50'800	3'477.00	6.844	55'800	3'927.00	7.038
50'900	3'486.00	6.849	55'900	3'936.00	7.041
51'000	3'495.00	6.853	56'000	3'945.00	7.045
51'100	3'504.00	6.857	56'100	3'954.00	7.048
51'200	3'513.00	6.861	56'200	3'963.00	7.052
51'300	3'522.00	6.865	56'300	3'972.00	7.055
51'400	3'531.00	6.870	56'400	3'981.00	7.059
51'500	3'540.00	6.874	56'500	3'990.00	7.062
51'600	3'549.00	6.878	56'600	3'999.00	7.065
51'700	3'558.00	6.882	56'700	4'008.00	7.069
51'800	3'567.00	6.886	56'800	4'017.00	7.072
51'900	3'576.00	6.890	56'900	4'026.00	7.076
52'000	3'585.00	6.894	57'000	4'035.00	7.079
52'100	3'594.00	6.898	57'100	4'044.00	7.082
52'200	3'603.00	6.902	57'200	4'053.00	7.086
52'300	3'612.00	6.906	57'300	4'063.00	7.091
52'400	3'621.00	6.910	57'400	4'073.00	7.096
52'500	3'630.00	6.914	57'500	4'083.00	7.101
52'600	3'639.00	6.918	57'600	4'093.00	7.106
52'700	3'648.00	6.922	57'700	4'103.00	7.111
52'800	3'657.00	6.926	57'800	4'113.00	7.116
52'900	3'666.00	6.930	57'900	4'123.00	7.121
53'000	3'675.00	6.934	58'000	4'133.00	7.126
53'100	3'684.00	6.938	58'100	4'143.00	7.131
53'200	3'693.00	6.942	58'200	4'153.00	7.136
53'300	3'702.00	6.946	58'300	4'163.00	7.141
53'400	3'711.00	6.949	58'400	4'173.00	7.146
53'500	3'720.00	6.953	58'500	4'183.00	7.150
53'600	3'729.00	6.957	58'600	4'193.00	7.155
53'700	3'738.00	6.961	58'700	4'203.00	7.160
53'800	3'747.00	6.965	58'800	4'213.00	7.165
53'900	3'756.00	6.968	58'900	4'223.00	7.170
54'000	3'765.00	6.972	59'000	4'233.00	7.175
54'100	3'774.00	6.976	59'100	4'243.00	7.179
54'200	3'783.00	6.980	59'200	4'253.00	7.184
54'300	3'792.00	6.983	59'300	4'263.00	7.189
54'400	3'801.00	6.987	59'400	4'273.00	7.194
54'500	3'810.00	6.991	59'500	4'283.00	7.198
54'600	3'819.00	6.995	59'600	4'293.00	7.203
54'700	3'828.00	6.998	59'700	4'303.00	7.208
54'800	3'837.00	7.002	59'800	4'313.00	7.212
54'900	3'846.00	7.005	59'900	4'323.00	7.217
55'000	3'855.00	7.009	60'000	4'333.00	7.222

Barème de l'impôt sur le revenu 2025

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
60'100	4'343.00	7.226	65'100	4'843.00	7.439
60'200	4'353.00	7.231	65'200	4'853.00	7.443
60'300	4'363.00	7.235	65'300	4'863.00	7.447
60'400	4'373.00	7.240	65'400	4'873.00	7.451
60'500	4'383.00	7.245	65'500	4'883.00	7.455
60'600	4'393.00	7.249	65'600	4'893.00	7.459
60'700	4'403.00	7.254	65'700	4'903.00	7.463
60'800	4'413.00	7.258	65'800	4'913.00	7.467
60'900	4'423.00	7.263	65'900	4'923.00	7.470
61'000	4'433.00	7.267	66'000	4'933.00	7.474
61'100	4'443.00	7.272	66'100	4'943.00	7.478
61'200	4'453.00	7.276	66'200	4'953.00	7.482
61'300	4'463.00	7.281	66'300	4'963.00	7.486
61'400	4'473.00	7.285	66'400	4'973.00	7.489
61'500	4'483.00	7.289	66'500	4'983.00	7.493
61'600	4'493.00	7.294	66'600	4'993.00	7.497
61'700	4'503.00	7.298	66'700	5'003.00	7.501
61'800	4'513.00	7.303	66'800	5'013.00	7.504
61'900	4'523.00	7.307	66'900	5'023.00	7.508
62'000	4'533.00	7.311	67'000	5'033.00	7.512
62'100	4'543.00	7.316	67'100	5'043.00	7.516
62'200	4'553.00	7.320	67'200	5'053.00	7.519
62'300	4'563.00	7.324	67'300	5'063.00	7.523
62'400	4'573.00	7.329	67'400	5'073.00	7.527
62'500	4'583.00	7.333	67'500	5'083.00	7.530
62'600	4'593.00	7.337	67'600	5'093.00	7.534
62'700	4'603.00	7.341	67'700	5'103.00	7.538
62'800	4'613.00	7.346	67'800	5'113.00	7.541
62'900	4'623.00	7.350	67'900	5'123.00	7.545
63'000	4'633.00	7.354	68'000	5'133.00	7.549
63'100	4'643.00	7.358	68'100	5'143.00	7.552
63'200	4'653.00	7.362	68'200	5'153.00	7.556
63'300	4'663.00	7.367	68'300	5'163.00	7.559
63'400	4'673.00	7.371	68'400	5'173.00	7.563
63'500	4'683.00	7.375	68'500	5'183.00	7.566
63'600	4'693.00	7.379	68'600	5'193.00	7.570
63'700	4'703.00	7.383	68'700	5'203.00	7.574
63'800	4'713.00	7.387	68'800	5'213.00	7.577
63'900	4'723.00	7.391	68'900	5'223.00	7.581
64'000	4'733.00	7.395	69'000	5'233.00	7.584
64'100	4'743.00	7.399	69'100	5'243.00	7.588
64'200	4'753.00	7.403	69'200	5'253.00	7.591
64'300	4'763.00	7.407	69'300	5'263.00	7.595
64'400	4'773.00	7.411	69'400	5'273.00	7.598
64'500	4'783.00	7.416	69'500	5'283.00	7.601
64'600	4'793.00	7.420	69'600	5'293.00	7.605
64'700	4'803.00	7.423	69'700	5'303.00	7.608
64'800	4'813.00	7.427	69'800	5'313.00	7.612
64'900	4'823.00	7.431	69'900	5'323.00	7.615
65'000	4'833.00	7.435	70'000	5'333.00	7.619

Barème de l'impôt sur le revenu 2025

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
70'100	5'343.00	7.622	75'100	5'851.00	7.791
70'200	5'353.00	7.625	75'200	5'862.00	7.795
70'300	5'363.00	7.629	75'300	5'873.00	7.799
70'400	5'373.00	7.632	75'400	5'884.00	7.804
70'500	5'383.00	7.635	75'500	5'895.00	7.808
70'600	5'393.00	7.639	75'600	5'906.00	7.812
70'700	5'403.00	7.642	75'700	5'917.00	7.816
70'800	5'413.00	7.645	75'800	5'928.00	7.821
70'900	5'423.00	7.649	75'900	5'939.00	7.825
71'000	5'433.00	7.652	76'000	5'950.00	7.829
71'100	5'443.00	7.655	76'100	5'961.00	7.833
71'200	5'453.00	7.659	76'200	5'972.00	7.837
71'300	5'463.00	7.662	76'300	5'983.00	7.841
71'400	5'473.00	7.665	76'400	5'994.00	7.846
71'500	5'483.00	7.669	76'500	6'005.00	7.850
71'600	5'493.00	7.672	76'600	6'016.00	7.854
71'700	5'503.00	7.675	76'700	6'027.00	7.858
71'800	5'513.00	7.678	76'800	6'038.00	7.862
71'900	5'523.00	7.682	76'900	6'049.00	7.866
72'000	5'533.00	7.685	77'000	6'060.00	7.870
72'100	5'543.00	7.688	77'100	6'071.00	7.874
72'200	5'553.00	7.691	77'200	6'082.00	7.878
72'300	5'563.00	7.694	77'300	6'093.00	7.882
72'400	5'573.00	7.698	77'400	6'104.00	7.886
72'500	5'583.00	7.701	77'500	6'115.00	7.890
72'600	5'593.00	7.704	77'600	6'126.00	7.894
72'700	5'603.00	7.707	77'700	6'137.00	7.898
72'800	5'613.00	7.710	77'800	6'148.00	7.902
72'900	5'623.00	7.713	77'900	6'159.00	7.906
73'000	5'633.00	7.716	78'000	6'170.00	7.910
73'100	5'643.00	7.720	78'100	6'181.00	7.914
73'200	5'653.00	7.723	78'200	6'192.00	7.918
73'300	5'663.00	7.726	78'300	6'203.00	7.922
73'400	5'673.00	7.729	78'400	6'214.00	7.926
73'500	5'683.00	7.732	78'500	6'225.00	7.930
73'600	5'693.00	7.735	78'600	6'236.00	7.934
73'700	5'703.00	7.738	78'700	6'247.00	7.938
73'800	5'713.00	7.741	78'800	6'258.00	7.942
73'900	5'723.00	7.744	78'900	6'269.00	7.946
74'000	5'733.00	7.747	79'000	6'280.00	7.949
74'100	5'743.00	7.750	79'100	6'291.00	7.953
74'200	5'753.00	7.753	79'200	6'302.00	7.957
74'300	5'763.00	7.756	79'300	6'313.00	7.961
74'400	5'774.00	7.761	79'400	6'324.00	7.965
74'500	5'785.00	7.765	79'500	6'335.00	7.969
74'600	5'796.00	7.769	79'600	6'346.00	7.972
74'700	5'807.00	7.774	79'700	6'357.00	7.976
74'800	5'818.00	7.778	79'800	6'368.00	7.980
74'900	5'829.00	7.782	79'900	6'379.00	7.984
75'000	5'840.00	7.787	80'000	6'390.00	7.988

Barème de l'impôt sur le revenu 2025

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
80'100	6'401.00	7.991	85'100	6'951.00	8.168
80'200	6'412.00	7.995	85'200	6'962.00	8.171
80'300	6'423.00	7.999	85'300	6'973.00	8.175
80'400	6'434.00	8.002	85'400	6'984.00	8.178
80'500	6'445.00	8.006	85'500	6'995.00	8.181
80'600	6'456.00	8.010	85'600	7'006.00	8.185
80'700	6'467.00	8.014	85'700	7'017.00	8.188
80'800	6'478.00	8.017	85'800	7'028.00	8.191
80'900	6'489.00	8.021	85'900	7'039.00	8.194
81'000	6'500.00	8.025	86'000	7'050.00	8.198
81'100	6'511.00	8.028	86'100	7'061.00	8.201
81'200	6'522.00	8.032	86'200	7'072.00	8.204
81'300	6'533.00	8.036	86'300	7'083.00	8.207
81'400	6'544.00	8.039	86'400	7'094.00	8.211
81'500	6'555.00	8.043	86'500	7'105.00	8.214
81'600	6'566.00	8.047	86'600	7'116.00	8.217
81'700	6'577.00	8.050	86'700	7'127.00	8.220
81'800	6'588.00	8.054	86'800	7'138.00	8.224
81'900	6'599.00	8.057	86'900	7'149.00	8.227
82'000	6'610.00	8.061	87'000	7'160.00	8.230
82'100	6'621.00	8.065	87'100	7'171.00	8.233
82'200	6'632.00	8.068	87'200	7'182.00	8.236
82'300	6'643.00	8.072	87'300	7'193.00	8.239
82'400	6'654.00	8.075	87'400	7'204.00	8.243
82'500	6'665.00	8.079	87'500	7'215.00	8.246
82'600	6'676.00	8.082	87'600	7'226.00	8.249
82'700	6'687.00	8.086	87'700	7'237.00	8.252
82'800	6'698.00	8.089	87'800	7'248.00	8.255
82'900	6'709.00	8.093	87'900	7'259.00	8.258
83'000	6'720.00	8.096	88'000	7'270.00	8.261
83'100	6'731.00	8.100	88'100	7'281.00	8.264
83'200	6'742.00	8.103	88'200	7'292.00	8.268
83'300	6'753.00	8.107	88'300	7'303.00	8.271
83'400	6'764.00	8.110	88'400	7'314.00	8.274
83'500	6'775.00	8.114	88'500	7'325.00	8.277
83'600	6'786.00	8.117	88'600	7'336.00	8.280
83'700	6'797.00	8.121	88'700	7'347.00	8.283
83'800	6'808.00	8.124	88'800	7'358.00	8.286
83'900	6'819.00	8.128	88'900	7'369.00	8.289
84'000	6'830.00	8.131	89'000	7'380.00	8.292
84'100	6'841.00	8.134	89'100	7'391.00	8.295
84'200	6'852.00	8.138	89'200	7'402.00	8.298
84'300	6'863.00	8.141	89'300	7'413.00	8.301
84'400	6'874.00	8.145	89'400	7'424.00	8.304
84'500	6'885.00	8.148	89'500	7'435.00	8.307
84'600	6'896.00	8.151	89'600	7'446.00	8.310
84'700	6'907.00	8.155	89'700	7'457.00	8.313
84'800	6'918.00	8.158	89'800	7'468.00	8.316
84'900	6'929.00	8.161	89'900	7'479.00	8.319
85'000	6'940.00	8.165	90'000	7'490.00	8.322

Barème de l'impôt sur le revenu 2025

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
90'100	7'501.00	8.325	95'100	8'091.00	8.508
90'200	7'512.00	8.328	95'200	8'103.00	8.512
90'300	7'523.00	8.331	95'300	8'115.00	8.515
90'400	7'534.00	8.334	95'400	8'127.00	8.519
90'500	7'545.00	8.337	95'500	8'139.00	8.523
90'600	7'556.00	8.340	95'600	8'151.00	8.526
90'700	7'567.00	8.343	95'700	8'163.00	8.530
90'800	7'578.00	8.346	95'800	8'175.00	8.533
90'900	7'589.00	8.349	95'900	8'187.00	8.537
91'000	7'600.00	8.352	96'000	8'199.00	8.541
91'100	7'611.00	8.355	96'100	8'211.00	8.544
91'200	7'623.00	8.359	96'200	8'223.00	8.548
91'300	7'635.00	8.363	96'300	8'235.00	8.551
91'400	7'647.00	8.367	96'400	8'247.00	8.555
91'500	7'659.00	8.370	96'500	8'259.00	8.559
91'600	7'671.00	8.374	96'600	8'271.00	8.562
91'700	7'683.00	8.378	96'700	8'283.00	8.566
91'800	7'695.00	8.382	96'800	8'295.00	8.569
91'900	7'707.00	8.386	96'900	8'307.00	8.573
92'000	7'719.00	8.390	97'000	8'319.00	8.576
92'100	7'731.00	8.394	97'100	8'331.00	8.580
92'200	7'743.00	8.398	97'200	8'343.00	8.583
92'300	7'755.00	8.402	97'300	8'355.00	8.587
92'400	7'767.00	8.406	97'400	8'367.00	8.590
92'500	7'779.00	8.410	97'500	8'379.00	8.594
92'600	7'791.00	8.414	97'600	8'391.00	8.597
92'700	7'803.00	8.417	97'700	8'403.00	8.601
92'800	7'815.00	8.421	97'800	8'415.00	8.604
92'900	7'827.00	8.425	97'900	8'427.00	8.608
93'000	7'839.00	8.429	98'000	8'439.00	8.611
93'100	7'851.00	8.433	98'100	8'451.00	8.615
93'200	7'863.00	8.437	98'200	8'463.00	8.618
93'300	7'875.00	8.441	98'300	8'475.00	8.622
93'400	7'887.00	8.444	98'400	8'487.00	8.625
93'500	7'899.00	8.448	98'500	8'499.00	8.628
93'600	7'911.00	8.452	98'600	8'511.00	8.632
93'700	7'923.00	8.456	98'700	8'523.00	8.635
93'800	7'935.00	8.459	98'800	8'535.00	8.639
93'900	7'947.00	8.463	98'900	8'547.00	8.642
94'000	7'959.00	8.467	99'000	8'559.00	8.645
94'100	7'971.00	8.471	99'100	8'571.00	8.649
94'200	7'983.00	8.475	99'200	8'583.00	8.652
94'300	7'995.00	8.478	99'300	8'595.00	8.656
94'400	8'007.00	8.482	99'400	8'607.00	8.659
94'500	8'019.00	8.486	99'500	8'619.00	8.662
94'600	8'031.00	8.489	99'600	8'631.00	8.666
94'700	8'043.00	8.493	99'700	8'643.00	8.669
94'800	8'055.00	8.497	99'800	8'655.00	8.672
94'900	8'067.00	8.501	99'900	8'667.00	8.676
95'000	8'079.00	8.504	100'000	8'679.00	8.679

Barème de l'impôt sur le revenu 2025

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
100'100	8'691.00	8.682	105'100	9'291.00	8.840
100'200	8'703.00	8.686	105'200	9'303.00	8.843
100'300	8'715.00	8.689	105'300	9'315.00	8.846
100'400	8'727.00	8.692	105'400	9'327.00	8.849
100'500	8'739.00	8.696	105'500	9'339.00	8.852
100'600	8'751.00	8.699	105'600	9'351.00	8.855
100'700	8'763.00	8.702	105'700	9'363.00	8.858
100'800	8'775.00	8.705	105'800	9'375.00	8.861
100'900	8'787.00	8.709	105'900	9'387.00	8.864
101'000	8'799.00	8.712	106'000	9'399.00	8.867
101'100	8'811.00	8.715	106'100	9'411.00	8.870
101'200	8'823.00	8.718	106'200	9'423.00	8.873
101'300	8'835.00	8.722	106'300	9'435.00	8.876
101'400	8'847.00	8.725	106'400	9'447.00	8.879
101'500	8'859.00	8.728	106'500	9'459.00	8.882
101'600	8'871.00	8.731	106'600	9'471.00	8.885
101'700	8'883.00	8.735	106'700	9'483.00	8.888
101'800	8'895.00	8.738	106'800	9'495.00	8.890
101'900	8'907.00	8.741	106'900	9'507.00	8.893
102'000	8'919.00	8.744	107'000	9'519.00	8.896
102'100	8'931.00	8.747	107'100	9'531.00	8.899
102'200	8'943.00	8.750	107'200	9'543.00	8.902
102'300	8'955.00	8.754	107'300	9'555.00	8.905
102'400	8'967.00	8.757	107'400	9'567.00	8.908
102'500	8'979.00	8.760	107'500	9'579.00	8.911
102'600	8'991.00	8.763	107'600	9'591.00	8.914
102'700	9'003.00	8.766	107'700	9'603.00	8.916
102'800	9'015.00	8.769	107'800	9'615.00	8.919
102'900	9'027.00	8.773	107'900	9'627.00	8.922
103'000	9'039.00	8.776	108'000	9'639.00	8.925
103'100	9'051.00	8.779	108'100	9'651.50	8.928
103'200	9'063.00	8.782	108'200	9'664.00	8.932
103'300	9'075.00	8.785	108'300	9'676.50	8.935
103'400	9'087.00	8.788	108'400	9'689.00	8.938
103'500	9'099.00	8.791	108'500	9'701.50	8.941
103'600	9'111.00	8.794	108'600	9'714.00	8.945
103'700	9'123.00	8.797	108'700	9'726.50	8.948
103'800	9'135.00	8.801	108'800	9'739.00	8.951
103'900	9'147.00	8.804	108'900	9'751.50	8.955
104'000	9'159.00	8.807	109'000	9'764.00	8.958
104'100	9'171.00	8.810	109'100	9'776.50	8.961
104'200	9'183.00	8.813	109'200	9'789.00	8.964
104'300	9'195.00	8.816	109'300	9'801.50	8.968
104'400	9'207.00	8.819	109'400	9'814.00	8.971
104'500	9'219.00	8.822	109'500	9'826.50	8.974
104'600	9'231.00	8.825	109'600	9'839.00	8.977
104'700	9'243.00	8.828	109'700	9'851.50	8.980
104'800	9'255.00	8.831	109'800	9'864.00	8.984
104'900	9'267.00	8.834	109'900	9'876.50	8.987
105'000	9'279.00	8.837	110'000	9'889.00	8.990

Barème de l'impôt sur le revenu 2025

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
110'100	9'901.50	8.993	115'100	10'526.50	9.146
110'200	9'914.00	8.996	115'200	10'539.00	9.148
110'300	9'926.50	9.000	115'300	10'551.50	9.151
110'400	9'939.00	9.003	115'400	10'564.00	9.154
110'500	9'951.50	9.006	115'500	10'576.50	9.157
110'600	9'964.00	9.009	115'600	10'589.00	9.160
110'700	9'976.50	9.012	115'700	10'601.50	9.163
110'800	9'989.00	9.015	115'800	10'614.00	9.166
110'900	10'001.50	9.018	115'900	10'626.50	9.169
111'000	10'014.00	9.022	116'000	10'639.00	9.172
111'100	10'026.50	9.025	116'100	10'651.50	9.174
111'200	10'039.00	9.028	116'200	10'664.00	9.177
111'300	10'051.50	9.031	116'300	10'676.50	9.180
111'400	10'064.00	9.034	116'400	10'689.00	9.183
111'500	10'076.50	9.037	116'500	10'701.50	9.186
111'600	10'089.00	9.040	116'600	10'714.00	9.189
111'700	10'101.50	9.043	116'700	10'726.50	9.192
111'800	10'114.00	9.047	116'800	10'739.00	9.194
111'900	10'126.50	9.050	116'900	10'751.50	9.197
112'000	10'139.00	9.053	117'000	10'764.00	9.200
112'100	10'151.50	9.056	117'100	10'776.50	9.203
112'200	10'164.00	9.059	117'200	10'789.00	9.206
112'300	10'176.50	9.062	117'300	10'801.50	9.208
112'400	10'189.00	9.065	117'400	10'814.00	9.211
112'500	10'201.50	9.068	117'500	10'826.50	9.214
112'600	10'214.00	9.071	117'600	10'839.00	9.217
112'700	10'226.50	9.074	117'700	10'851.50	9.220
112'800	10'239.00	9.077	117'800	10'864.00	9.222
112'900	10'251.50	9.080	117'900	10'876.50	9.225
113'000	10'264.00	9.083	118'000	10'889.00	9.228
113'100	10'276.50	9.086	118'100	10'901.50	9.231
113'200	10'289.00	9.089	118'200	10'914.00	9.234
113'300	10'301.50	9.092	118'300	10'926.50	9.236
113'400	10'314.00	9.095	118'400	10'939.00	9.239
113'500	10'326.50	9.098	118'500	10'951.50	9.242
113'600	10'339.00	9.101	118'600	10'964.00	9.245
113'700	10'351.50	9.104	118'700	10'976.50	9.247
113'800	10'364.00	9.107	118'800	10'989.00	9.250
113'900	10'376.50	9.110	118'900	11'001.50	9.253
114'000	10'389.00	9.113	119'000	11'014.00	9.255
114'100	10'401.50	9.116	119'100	11'026.50	9.258
114'200	10'414.00	9.119	119'200	11'039.00	9.261
114'300	10'426.50	9.122	119'300	11'051.50	9.264
114'400	10'439.00	9.125	119'400	11'064.00	9.266
114'500	10'451.50	9.128	119'500	11'076.50	9.269
114'600	10'464.00	9.131	119'600	11'089.00	9.272
114'700	10'476.50	9.134	119'700	11'101.50	9.274
114'800	10'489.00	9.137	119'800	11'114.00	9.277
114'900	10'501.50	9.140	119'900	11'126.50	9.280
115'000	10'514.00	9.143	120'000	11'139.00	9.283

Barème de l'impôt sur le revenu 2025

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
120'100	11'151.50	9.285	125'100	11'776.50	9.414
120'200	11'164.00	9.288	125'200	11'789.00	9.416
120'300	11'176.50	9.291	125'300	11'801.50	9.419
120'400	11'189.00	9.293	125'400	11'814.00	9.421
120'500	11'201.50	9.296	125'500	11'826.50	9.424
120'600	11'214.00	9.299	125'600	11'839.00	9.426
120'700	11'226.50	9.301	125'700	11'851.50	9.428
120'800	11'239.00	9.304	125'800	11'864.00	9.431
120'900	11'251.50	9.306	125'900	11'876.50	9.433
121'000	11'264.00	9.309	126'000	11'889.00	9.436
121'100	11'276.50	9.312	126'100	11'901.50	9.438
121'200	11'289.00	9.314	126'200	11'914.00	9.441
121'300	11'301.50	9.317	126'300	11'926.50	9.443
121'400	11'314.00	9.320	126'400	11'939.00	9.445
121'500	11'326.50	9.322	126'500	11'951.50	9.448
121'600	11'339.00	9.325	126'600	11'964.00	9.450
121'700	11'351.50	9.327	126'700	11'976.50	9.453
121'800	11'364.00	9.330	126'800	11'989.00	9.455
121'900	11'376.50	9.333	126'900	12'001.50	9.457
122'000	11'389.00	9.335	127'000	12'014.00	9.460
122'100	11'401.50	9.338	127'100	12'026.50	9.462
122'200	11'414.00	9.340	127'200	12'039.00	9.465
122'300	11'426.50	9.343	127'300	12'051.50	9.467
122'400	11'439.00	9.346	127'400	12'064.00	9.469
122'500	11'451.50	9.348	127'500	12'076.50	9.472
122'600	11'464.00	9.351	127'600	12'089.00	9.474
122'700	11'476.50	9.353	127'700	12'101.50	9.477
122'800	11'489.00	9.356	127'800	12'114.00	9.479
122'900	11'501.50	9.358	127'900	12'126.50	9.481
123'000	11'514.00	9.361	128'000	12'139.00	9.484
123'100	11'526.50	9.364	128'100	12'151.50	9.486
123'200	11'539.00	9.366	128'200	12'164.00	9.488
123'300	11'551.50	9.369	128'300	12'176.50	9.491
123'400	11'564.00	9.371	128'400	12'189.00	9.493
123'500	11'576.50	9.374	128'500	12'201.50	9.495
123'600	11'589.00	9.376	128'600	12'214.00	9.498
123'700	11'601.50	9.379	128'700	12'226.50	9.500
123'800	11'614.00	9.381	128'800	12'239.00	9.502
123'900	11'626.50	9.384	128'900	12'251.50	9.505
124'000	11'639.00	9.386	129'000	12'264.00	9.507
124'100	11'651.50	9.389	129'100	12'276.50	9.509
124'200	11'664.00	9.391	129'200	12'289.00	9.512
124'300	11'676.50	9.394	129'300	12'301.50	9.514
124'400	11'689.00	9.396	129'400	12'314.00	9.516
124'500	11'701.50	9.399	129'500	12'326.50	9.519
124'600	11'714.00	9.401	129'600	12'339.00	9.521
124'700	11'726.50	9.404	129'700	12'351.50	9.523
124'800	11'739.00	9.406	129'800	12'364.00	9.525
124'900	11'751.50	9.409	129'900	12'376.50	9.528
125'000	11'764.00	9.411	130'000	12'389.00	9.530

Barème de l'impôt sur le revenu 2025

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
130'100	12'401.50	9.532	135'100	13'027.50	9.643
130'200	12'414.00	9.535	135'200	13'040.50	9.645
130'300	12'426.50	9.537	135'300	13'053.50	9.648
130'400	12'439.00	9.539	135'400	13'066.50	9.650
130'500	12'451.50	9.541	135'500	13'079.50	9.653
130'600	12'464.00	9.544	135'600	13'092.50	9.655
130'700	12'476.50	9.546	135'700	13'105.50	9.658
130'800	12'489.00	9.548	135'800	13'118.50	9.660
130'900	12'501.50	9.550	135'900	13'131.50	9.663
131'000	12'514.00	9.553	136'000	13'144.50	9.665
131'100	12'526.50	9.555	136'100	13'157.50	9.668
131'200	12'539.00	9.557	136'200	13'170.50	9.670
131'300	12'551.50	9.559	136'300	13'183.50	9.672
131'400	12'564.00	9.562	136'400	13'196.50	9.675
131'500	12'576.50	9.564	136'500	13'209.50	9.677
131'600	12'589.00	9.566	136'600	13'222.50	9.680
131'700	12'601.50	9.568	136'700	13'235.50	9.682
131'800	12'614.00	9.571	136'800	13'248.50	9.685
131'900	12'626.50	9.573	136'900	13'261.50	9.687
132'000	12'639.00	9.575	137'000	13'274.50	9.689
132'100	12'651.50	9.577	137'100	13'287.50	9.692
132'200	12'664.00	9.579	137'200	13'300.50	9.694
132'300	12'676.50	9.582	137'300	13'313.50	9.697
132'400	12'689.00	9.584	137'400	13'326.50	9.699
132'500	12'701.50	9.586	137'500	13'339.50	9.701
132'600	12'714.00	9.588	137'600	13'352.50	9.704
132'700	12'726.50	9.590	137'700	13'365.50	9.706
132'800	12'739.00	9.593	137'800	13'378.50	9.709
132'900	12'751.50	9.595	137'900	13'391.50	9.711
133'000	12'764.00	9.597	138'000	13'404.50	9.713
133'100	12'776.50	9.599	138'100	13'417.50	9.716
133'200	12'789.00	9.601	138'200	13'430.50	9.718
133'300	12'801.50	9.604	138'300	13'443.50	9.721
133'400	12'814.00	9.606	138'400	13'456.50	9.723
133'500	12'826.50	9.608	138'500	13'469.50	9.725
133'600	12'839.00	9.610	138'600	13'482.50	9.728
133'700	12'851.50	9.612	138'700	13'495.50	9.730
133'800	12'864.00	9.614	138'800	13'508.50	9.732
133'900	12'876.50	9.617	138'900	13'521.50	9.735
134'000	12'889.00	9.619	139'000	13'534.50	9.737
134'100	12'901.50	9.621	139'100	13'547.50	9.739
134'200	12'914.00	9.623	139'200	13'560.50	9.742
134'300	12'926.50	9.625	139'300	13'573.50	9.744
134'400	12'939.00	9.627	139'400	13'586.50	9.746
134'500	12'951.50	9.629	139'500	13'599.50	9.749
134'600	12'964.00	9.632	139'600	13'612.50	9.751
134'700	12'976.50	9.634	139'700	13'625.50	9.753
134'800	12'989.00	9.636	139'800	13'638.50	9.756
134'900	13'001.50	9.638	139'900	13'651.50	9.758
135'000	13'014.50	9.640	140'000	13'664.50	9.760

Barème de l'impôt sur le revenu 2025

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
140'100	13'677.50	9.763	145'100	14'327.50	9.874
140'200	13'690.50	9.765	145'200	14'340.50	9.876
140'300	13'703.50	9.767	145'300	14'353.50	9.879
140'400	13'716.50	9.770	145'400	14'366.50	9.881
140'500	13'729.50	9.772	145'500	14'379.50	9.883
140'600	13'742.50	9.774	145'600	14'392.50	9.885
140'700	13'755.50	9.776	145'700	14'405.50	9.887
140'800	13'768.50	9.779	145'800	14'418.50	9.889
140'900	13'781.50	9.781	145'900	14'431.50	9.891
141'000	13'794.50	9.783	146'000	14'444.50	9.893
141'100	13'807.50	9.786	146'100	14'457.50	9.896
141'200	13'820.50	9.788	146'200	14'470.50	9.898
141'300	13'833.50	9.790	146'300	14'483.50	9.900
141'400	13'846.50	9.792	146'400	14'496.50	9.902
141'500	13'859.50	9.795	146'500	14'509.50	9.904
141'600	13'872.50	9.797	146'600	14'522.50	9.906
141'700	13'885.50	9.799	146'700	14'535.50	9.908
141'800	13'898.50	9.801	146'800	14'548.50	9.910
141'900	13'911.50	9.804	146'900	14'561.50	9.913
142'000	13'924.50	9.806	147'000	14'574.50	9.915
142'100	13'937.50	9.808	147'100	14'587.50	9.917
142'200	13'950.50	9.810	147'200	14'600.50	9.919
142'300	13'963.50	9.813	147'300	14'613.50	9.921
142'400	13'976.50	9.815	147'400	14'626.50	9.923
142'500	13'989.50	9.817	147'500	14'639.50	9.925
142'600	14'002.50	9.819	147'600	14'652.50	9.927
142'700	14'015.50	9.822	147'700	14'665.50	9.929
142'800	14'028.50	9.824	147'800	14'678.50	9.931
142'900	14'041.50	9.826	147'900	14'691.50	9.933
143'000	14'054.50	9.828	148'000	14'704.50	9.935
143'100	14'067.50	9.831	148'100	14'717.50	9.938
143'200	14'080.50	9.833	148'200	14'730.50	9.940
143'300	14'093.50	9.835	148'300	14'743.50	9.942
143'400	14'106.50	9.837	148'400	14'756.50	9.944
143'500	14'119.50	9.839	148'500	14'769.50	9.946
143'600	14'132.50	9.842	148'600	14'782.50	9.948
143'700	14'145.50	9.844	148'700	14'795.50	9.950
143'800	14'158.50	9.846	148'800	14'808.50	9.952
143'900	14'171.50	9.848	148'900	14'821.50	9.954
144'000	14'184.50	9.850	149'000	14'834.50	9.956
144'100	14'197.50	9.853	149'100	14'847.50	9.958
144'200	14'210.50	9.855	149'200	14'860.50	9.960
144'300	14'223.50	9.857	149'300	14'873.50	9.962
144'400	14'236.50	9.859	149'400	14'886.50	9.964
144'500	14'249.50	9.861	149'500	14'899.50	9.966
144'600	14'262.50	9.863	149'600	14'912.50	9.968
144'700	14'275.50	9.866	149'700	14'925.50	9.970
144'800	14'288.50	9.868	149'800	14'938.50	9.972
144'900	14'301.50	9.870	149'900	14'951.50	9.974
145'000	14'314.50	9.872	150'000	14'964.50	9.976

Barème de l'impôt sur le revenu 2025

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
150'100	14'977.50	9.978	155'100	15'627.50	10.076
150'200	14'990.50	9.980	155'200	15'640.50	10.078
150'300	15'003.50	9.982	155'300	15'653.50	10.080
150'400	15'016.50	9.984	155'400	15'666.50	10.081
150'500	15'029.50	9.986	155'500	15'679.50	10.083
150'600	15'042.50	9.988	155'600	15'692.50	10.085
150'700	15'055.50	9.990	155'700	15'705.50	10.087
150'800	15'068.50	9.992	155'800	15'718.50	10.089
150'900	15'081.50	9.994	155'900	15'731.50	10.091
151'000	15'094.50	9.996	156'000	15'744.50	10.093
151'100	15'107.50	9.998	156'100	15'757.50	10.094
151'200	15'120.50	10.000	156'200	15'770.50	10.096
151'300	15'133.50	10.002	156'300	15'783.50	10.098
151'400	15'146.50	10.004	156'400	15'796.50	10.100
151'500	15'159.50	10.006	156'500	15'809.50	10.102
151'600	15'172.50	10.008	156'600	15'822.50	10.104
151'700	15'185.50	10.010	156'700	15'835.50	10.106
151'800	15'198.50	10.012	156'800	15'848.50	10.107
151'900	15'211.50	10.014	156'900	15'861.50	10.109
152'000	15'224.50	10.016	157'000	15'874.50	10.111
152'100	15'237.50	10.018	157'100	15'887.50	10.113
152'200	15'250.50	10.020	157'200	15'900.50	10.115
152'300	15'263.50	10.022	157'300	15'913.50	10.117
152'400	15'276.50	10.024	157'400	15'926.50	10.118
152'500	15'289.50	10.026	157'500	15'939.50	10.120
152'600	15'302.50	10.028	157'600	15'952.50	10.122
152'700	15'315.50	10.030	157'700	15'965.50	10.124
152'800	15'328.50	10.032	157'800	15'978.50	10.126
152'900	15'341.50	10.034	157'900	15'991.50	10.128
153'000	15'354.50	10.036	158'000	16'004.50	10.129
153'100	15'367.50	10.038	158'100	16'017.50	10.131
153'200	15'380.50	10.039	158'200	16'030.50	10.133
153'300	15'393.50	10.041	158'300	16'043.50	10.135
153'400	15'406.50	10.043	158'400	16'056.50	10.137
153'500	15'419.50	10.045	158'500	16'069.50	10.138
153'600	15'432.50	10.047	158'600	16'082.50	10.140
153'700	15'445.50	10.049	158'700	16'095.50	10.142
153'800	15'458.50	10.051	158'800	16'108.50	10.144
153'900	15'471.50	10.053	158'900	16'121.50	10.146
154'000	15'484.50	10.055	159'000	16'134.50	10.147
154'100	15'497.50	10.057	159'100	16'147.50	10.149
154'200	15'510.50	10.059	159'200	16'160.50	10.151
154'300	15'523.50	10.061	159'300	16'173.50	10.153
154'400	15'536.50	10.063	159'400	16'186.50	10.155
154'500	15'549.50	10.064	159'500	16'199.50	10.156
154'600	15'562.50	10.066	159'600	16'212.50	10.158
154'700	15'575.50	10.068	159'700	16'225.50	10.160
154'800	15'588.50	10.070	159'800	16'238.50	10.162
154'900	15'601.50	10.072	159'900	16'251.50	10.164
155'000	15'614.50	10.074	160'000	16'264.50	10.165

Barème de l'impôt sur le revenu 2025

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
160'100	16'277.50	10.167	165'100	16'943.50	10.263
160'200	16'290.50	10.169	165'200	16'957.00	10.265
160'300	16'303.50	10.171	165'300	16'970.50	10.266
160'400	16'316.50	10.172	165'400	16'984.00	10.268
160'500	16'329.50	10.174	165'500	16'997.50	10.270
160'600	16'342.50	10.176	165'600	17'011.00	10.272
160'700	16'355.50	10.178	165'700	17'024.50	10.274
160'800	16'368.50	10.179	165'800	17'038.00	10.276
160'900	16'381.50	10.181	165'900	17'051.50	10.278
161'000	16'394.50	10.183	166'000	17'065.00	10.280
161'100	16'407.50	10.185	166'100	17'078.50	10.282
161'200	16'420.50	10.186	166'200	17'092.00	10.284
161'300	16'433.50	10.188	166'300	17'105.50	10.286
161'400	16'446.50	10.190	166'400	17'119.00	10.288
161'500	16'459.50	10.192	166'500	17'132.50	10.290
161'600	16'472.50	10.193	166'600	17'146.00	10.292
161'700	16'485.50	10.195	166'700	17'159.50	10.294
161'800	16'498.50	10.197	166'800	17'173.00	10.296
161'900	16'511.50	10.199	166'900	17'186.50	10.297
162'000	16'525.00	10.201	167'000	17'200.00	10.299
162'100	16'538.50	10.203	167'100	17'213.50	10.301
162'200	16'552.00	10.205	167'200	17'227.00	10.303
162'300	16'565.50	10.207	167'300	17'240.50	10.305
162'400	16'579.00	10.209	167'400	17'254.00	10.307
162'500	16'592.50	10.211	167'500	17'267.50	10.309
162'600	16'606.00	10.213	167'600	17'281.00	10.311
162'700	16'619.50	10.215	167'700	17'294.50	10.313
162'800	16'633.00	10.217	167'800	17'308.00	10.315
162'900	16'646.50	10.219	167'900	17'321.50	10.317
163'000	16'660.00	10.221	168'000	17'335.00	10.318
163'100	16'673.50	10.223	168'100	17'348.50	10.320
163'200	16'687.00	10.225	168'200	17'362.00	10.322
163'300	16'700.50	10.227	168'300	17'375.50	10.324
163'400	16'714.00	10.229	168'400	17'389.00	10.326
163'500	16'727.50	10.231	168'500	17'402.50	10.328
163'600	16'741.00	10.233	168'600	17'416.00	10.330
163'700	16'754.50	10.235	168'700	17'429.50	10.332
163'800	16'768.00	10.237	168'800	17'443.00	10.334
163'900	16'781.50	10.239	168'900	17'456.50	10.335
164'000	16'795.00	10.241	169'000	17'470.00	10.337
164'100	16'808.50	10.243	169'100	17'483.50	10.339
164'200	16'822.00	10.245	169'200	17'497.00	10.341
164'300	16'835.50	10.247	169'300	17'510.50	10.343
164'400	16'849.00	10.249	169'400	17'524.00	10.345
164'500	16'862.50	10.251	169'500	17'537.50	10.347
164'600	16'876.00	10.253	169'600	17'551.00	10.348
164'700	16'889.50	10.255	169'700	17'564.50	10.350
164'800	16'903.00	10.257	169'800	17'578.00	10.352
164'900	16'916.50	10.259	169'900	17'591.50	10.354
165'000	16'930.00	10.261	170'000	17'605.00	10.356

Barème de l'impôt sur le revenu 2025

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
170'100	17'618.50	10.358	175'100	18'293.50	10.447
170'200	17'632.00	10.360	175'200	18'307.00	10.449
170'300	17'645.50	10.361	175'300	18'320.50	10.451
170'400	17'659.00	10.363	175'400	18'334.00	10.453
170'500	17'672.50	10.365	175'500	18'347.50	10.454
170'600	17'686.00	10.367	175'600	18'361.00	10.456
170'700	17'699.50	10.369	175'700	18'374.50	10.458
170'800	17'713.00	10.371	175'800	18'388.00	10.460
170'900	17'726.50	10.372	175'900	18'401.50	10.461
171'000	17'740.00	10.374	176'000	18'415.00	10.463
171'100	17'753.50	10.376	176'100	18'428.50	10.465
171'200	17'767.00	10.378	176'200	18'442.00	10.467
171'300	17'780.50	10.380	176'300	18'455.50	10.468
171'400	17'794.00	10.382	176'400	18'469.00	10.470
171'500	17'807.50	10.383	176'500	18'482.50	10.472
171'600	17'821.00	10.385	176'600	18'496.00	10.473
171'700	17'834.50	10.387	176'700	18'509.50	10.475
171'800	17'848.00	10.389	176'800	18'523.00	10.477
171'900	17'861.50	10.391	176'900	18'536.50	10.479
172'000	17'875.00	10.392	177'000	18'550.00	10.480
172'100	17'888.50	10.394	177'100	18'563.50	10.482
172'200	17'902.00	10.396	177'200	18'577.00	10.484
172'300	17'915.50	10.398	177'300	18'590.50	10.485
172'400	17'929.00	10.400	177'400	18'604.00	10.487
172'500	17'942.50	10.401	177'500	18'617.50	10.489
172'600	17'956.00	10.403	177'600	18'631.00	10.490
172'700	17'969.50	10.405	177'700	18'644.50	10.492
172'800	17'983.00	10.407	177'800	18'658.00	10.494
172'900	17'996.50	10.409	177'900	18'671.50	10.496
173'000	18'010.00	10.410	178'000	18'685.00	10.497
173'100	18'023.50	10.412	178'100	18'698.50	10.499
173'200	18'037.00	10.414	178'200	18'712.00	10.501
173'300	18'050.50	10.416	178'300	18'725.50	10.502
173'400	18'064.00	10.418	178'400	18'739.00	10.504
173'500	18'077.50	10.419	178'500	18'752.50	10.506
173'600	18'091.00	10.421	178'600	18'766.00	10.507
173'700	18'104.50	10.423	178'700	18'779.50	10.509
173'800	18'118.00	10.425	178'800	18'793.00	10.511
173'900	18'131.50	10.426	178'900	18'806.50	10.512
174'000	18'145.00	10.428	179'000	18'820.00	10.514
174'100	18'158.50	10.430	179'100	18'833.50	10.516
174'200	18'172.00	10.432	179'200	18'847.00	10.517
174'300	18'185.50	10.433	179'300	18'860.50	10.519
174'400	18'199.00	10.435	179'400	18'874.00	10.521
174'500	18'212.50	10.437	179'500	18'887.50	10.522
174'600	18'226.00	10.439	179'600	18'901.00	10.524
174'700	18'239.50	10.440	179'700	18'914.50	10.526
174'800	18'253.00	10.442	179'800	18'928.00	10.527
174'900	18'266.50	10.444	179'900	18'941.50	10.529
175'000	18'280.00	10.446	180'000	18'955.00	10.531

Barème de l'impôt sur le revenu 2025

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
180'100	18'968.50	10.532	185'100	19'643.50	10.612
180'200	18'982.00	10.534	185'200	19'657.00	10.614
180'300	18'995.50	10.535	185'300	19'670.50	10.615
180'400	19'009.00	10.537	185'400	19'684.00	10.617
180'500	19'022.50	10.539	185'500	19'697.50	10.619
180'600	19'036.00	10.540	185'600	19'711.00	10.620
180'700	19'049.50	10.542	185'700	19'724.50	10.622
180'800	19'063.00	10.544	185'800	19'738.00	10.623
180'900	19'076.50	10.545	185'900	19'751.50	10.625
181'000	19'090.00	10.547	186'000	19'765.00	10.626
181'100	19'103.50	10.549	186'100	19'778.50	10.628
181'200	19'117.00	10.550	186'200	19'792.00	10.629
181'300	19'130.50	10.552	186'300	19'805.50	10.631
181'400	19'144.00	10.553	186'400	19'819.00	10.633
181'500	19'157.50	10.555	186'500	19'832.50	10.634
181'600	19'171.00	10.557	186'600	19'846.00	10.636
181'700	19'184.50	10.558	186'700	19'859.50	10.637
181'800	19'198.00	10.560	186'800	19'873.00	10.639
181'900	19'211.50	10.562	186'900	19'886.50	10.640
182'000	19'225.00	10.563	187'000	19'900.00	10.642
182'100	19'238.50	10.565	187'100	19'913.50	10.643
182'200	19'252.00	10.566	187'200	19'927.00	10.645
182'300	19'265.50	10.568	187'300	19'940.50	10.646
182'400	19'279.00	10.570	187'400	19'954.00	10.648
182'500	19'292.50	10.571	187'500	19'967.50	10.649
182'600	19'306.00	10.573	187'600	19'981.00	10.651
182'700	19'319.50	10.574	187'700	19'994.50	10.652
182'800	19'333.00	10.576	187'800	20'008.00	10.654
182'900	19'346.50	10.578	187'900	20'021.50	10.655
183'000	19'360.00	10.579	188'000	20'035.00	10.657
183'100	19'373.50	10.581	188'100	20'048.50	10.658
183'200	19'387.00	10.582	188'200	20'062.00	10.660
183'300	19'400.50	10.584	188'300	20'075.50	10.661
183'400	19'414.00	10.586	188'400	20'089.00	10.663
183'500	19'427.50	10.587	188'500	20'102.50	10.664
183'600	19'441.00	10.589	188'600	20'116.00	10.666
183'700	19'454.50	10.590	188'700	20'129.50	10.667
183'800	19'468.00	10.592	188'800	20'143.00	10.669
183'900	19'481.50	10.594	188'900	20'156.50	10.670
184'000	19'495.00	10.595	189'000	20'170.00	10.672
184'100	19'508.50	10.597	189'100	20'183.50	10.673
184'200	19'522.00	10.598	189'200	20'197.00	10.675
184'300	19'535.50	10.600	189'300	20'210.50	10.676
184'400	19'549.00	10.601	189'400	20'224.00	10.678
184'500	19'562.50	10.603	189'500	20'237.50	10.679
184'600	19'576.00	10.605	189'600	20'251.00	10.681
184'700	19'589.50	10.606	189'700	20'264.50	10.682
184'800	19'603.00	10.608	189'800	20'278.00	10.684
184'900	19'616.50	10.609	189'900	20'291.50	10.685
185'000	19'630.00	10.611	190'000	20'305.00	10.687

Barème de l'impôt sur le revenu 2025

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
190'100	20'318.50	10.688	195'100	21'007.50	10.768
190'200	20'332.00	10.690	195'200	21'021.50	10.769
190'300	20'345.50	10.691	195'300	21'035.50	10.771
190'400	20'359.00	10.693	195'400	21'049.50	10.773
190'500	20'372.50	10.694	195'500	21'063.50	10.774
190'600	20'386.00	10.696	195'600	21'077.50	10.776
190'700	20'399.50	10.697	195'700	21'091.50	10.777
190'800	20'413.00	10.699	195'800	21'105.50	10.779
190'900	20'426.50	10.700	195'900	21'119.50	10.781
191'000	20'440.00	10.702	196'000	21'133.50	10.782
191'100	20'453.50	10.703	196'100	21'147.50	10.784
191'200	20'467.00	10.704	196'200	21'161.50	10.786
191'300	20'480.50	10.706	196'300	21'175.50	10.787
191'400	20'494.00	10.707	196'400	21'189.50	10.789
191'500	20'507.50	10.709	196'500	21'203.50	10.791
191'600	20'521.00	10.710	196'600	21'217.50	10.792
191'700	20'534.50	10.712	196'700	21'231.50	10.794
191'800	20'548.00	10.713	196'800	21'245.50	10.795
191'900	20'561.50	10.715	196'900	21'259.50	10.797
192'000	20'575.00	10.716	197'000	21'273.50	10.799
192'100	20'588.50	10.718	197'100	21'287.50	10.800
192'200	20'602.00	10.719	197'200	21'301.50	10.802
192'300	20'615.50	10.720	197'300	21'315.50	10.804
192'400	20'629.50	10.722	197'400	21'329.50	10.805
192'500	20'643.50	10.724	197'500	21'343.50	10.807
192'600	20'657.50	10.726	197'600	21'357.50	10.808
192'700	20'671.50	10.727	197'700	21'371.50	10.810
192'800	20'685.50	10.729	197'800	21'385.50	10.812
192'900	20'699.50	10.731	197'900	21'399.50	10.813
193'000	20'713.50	10.732	198'000	21'413.50	10.815
193'100	20'727.50	10.734	198'100	21'427.50	10.817
193'200	20'741.50	10.736	198'200	21'441.50	10.818
193'300	20'755.50	10.737	198'300	21'455.50	10.820
193'400	20'769.50	10.739	198'400	21'469.50	10.821
193'500	20'783.50	10.741	198'500	21'483.50	10.823
193'600	20'797.50	10.743	198'600	21'497.50	10.825
193'700	20'811.50	10.744	198'700	21'511.50	10.826
193'800	20'825.50	10.746	198'800	21'525.50	10.828
193'900	20'839.50	10.748	198'900	21'539.50	10.829
194'000	20'853.50	10.749	199'000	21'553.50	10.831
194'100	20'867.50	10.751	199'100	21'567.50	10.832
194'200	20'881.50	10.753	199'200	21'581.50	10.834
194'300	20'895.50	10.754	199'300	21'595.50	10.836
194'400	20'909.50	10.756	199'400	21'609.50	10.837
194'500	20'923.50	10.758	199'500	21'623.50	10.839
194'600	20'937.50	10.759	199'600	21'637.50	10.840
194'700	20'951.50	10.761	199'700	21'651.50	10.842
194'800	20'965.50	10.763	199'800	21'665.50	10.844
194'900	20'979.50	10.764	199'900	21'679.50	10.845
195'000	20'993.50	10.766	200'000	21'693.50	10.847

Barème de l'impôt sur le revenu 2025

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
200'100	21'707.50	10.848	205'100	22'407.50	10.925
200'200	21'721.50	10.850	205'200	22'421.50	10.927
200'300	21'735.50	10.851	205'300	22'435.50	10.928
200'400	21'749.50	10.853	205'400	22'449.50	10.930
200'500	21'763.50	10.855	205'500	22'463.50	10.931
200'600	21'777.50	10.856	205'600	22'477.50	10.933
200'700	21'791.50	10.858	205'700	22'491.50	10.934
200'800	21'805.50	10.859	205'800	22'505.50	10.936
200'900	21'819.50	10.861	205'900	22'519.50	10.937
201'000	21'833.50	10.862	206'000	22'533.50	10.939
201'100	21'847.50	10.864	206'100	22'547.50	10.940
201'200	21'861.50	10.866	206'200	22'561.50	10.942
201'300	21'875.50	10.867	206'300	22'575.50	10.943
201'400	21'889.50	10.869	206'400	22'589.50	10.945
201'500	21'903.50	10.870	206'500	22'603.50	10.946
201'600	21'917.50	10.872	206'600	22'617.50	10.947
201'700	21'931.50	10.873	206'700	22'631.50	10.949
201'800	21'945.50	10.875	206'800	22'645.50	10.950
201'900	21'959.50	10.876	206'900	22'659.50	10.952
202'000	21'973.50	10.878	207'000	22'673.50	10.953
202'100	21'987.50	10.880	207'100	22'687.50	10.955
202'200	22'001.50	10.881	207'200	22'701.50	10.956
202'300	22'015.50	10.883	207'300	22'715.50	10.958
202'400	22'029.50	10.884	207'400	22'729.50	10.959
202'500	22'043.50	10.886	207'500	22'743.50	10.961
202'600	22'057.50	10.887	207'600	22'757.50	10.962
202'700	22'071.50	10.889	207'700	22'771.50	10.964
202'800	22'085.50	10.890	207'800	22'785.50	10.965
202'900	22'099.50	10.892	207'900	22'799.50	10.967
203'000	22'113.50	10.893	208'000	22'813.50	10.968
203'100	22'127.50	10.895	208'100	22'827.50	10.969
203'200	22'141.50	10.896	208'200	22'841.50	10.971
203'300	22'155.50	10.898	208'300	22'855.50	10.972
203'400	22'169.50	10.899	208'400	22'869.50	10.974
203'500	22'183.50	10.901	208'500	22'883.50	10.975
203'600	22'197.50	10.903	208'600	22'897.50	10.977
203'700	22'211.50	10.904	208'700	22'911.50	10.978
203'800	22'225.50	10.906	208'800	22'925.50	10.980
203'900	22'239.50	10.907	208'900	22'939.50	10.981
204'000	22'253.50	10.909	209'000	22'953.50	10.983
204'100	22'267.50	10.910	209'100	22'967.50	10.984
204'200	22'281.50	10.912	209'200	22'981.50	10.985
204'300	22'295.50	10.913	209'300	22'995.50	10.987
204'400	22'309.50	10.915	209'400	23'009.50	10.988
204'500	22'323.50	10.916	209'500	23'023.50	10.990
204'600	22'337.50	10.918	209'600	23'037.50	10.991
204'700	22'351.50	10.919	209'700	23'051.50	10.993
204'800	22'365.50	10.921	209'800	23'065.50	10.994
204'900	22'379.50	10.922	209'900	23'079.50	10.995
205'000	22'393.50	10.924	210'000	23'093.50	10.997

Barème de l'impôt sur le revenu 2025

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
210'100	23'107.50	10.998	215'100	23'807.50	11.068
210'200	23'121.50	11.000	215'200	23'821.50	11.069
210'300	23'135.50	11.001	215'300	23'835.50	11.071
210'400	23'149.50	11.003	215'400	23'849.50	11.072
210'500	23'163.50	11.004	215'500	23'863.50	11.074
210'600	23'177.50	11.005	215'600	23'877.50	11.075
210'700	23'191.50	11.007	215'700	23'891.50	11.076
210'800	23'205.50	11.008	215'800	23'905.50	11.078
210'900	23'219.50	11.010	215'900	23'919.50	11.079
211'000	23'233.50	11.011	216'000	23'933.50	11.080
211'100	23'247.50	11.013	216'100	23'947.50	11.082
211'200	23'261.50	11.014	216'200	23'961.50	11.083
211'300	23'275.50	11.015	216'300	23'975.50	11.084
211'400	23'289.50	11.017	216'400	23'989.50	11.086
211'500	23'303.50	11.018	216'500	24'003.50	11.087
211'600	23'317.50	11.020	216'600	24'017.50	11.088
211'700	23'331.50	11.021	216'700	24'031.50	11.090
211'800	23'345.50	11.022	216'800	24'045.50	11.091
211'900	23'359.50	11.024	216'900	24'059.50	11.092
212'000	23'373.50	11.025	217'000	24'073.50	11.094
212'100	23'387.50	11.027	217'100	24'087.50	11.095
212'200	23'401.50	11.028	217'200	24'101.50	11.096
212'300	23'415.50	11.029	217'300	24'115.50	11.098
212'400	23'429.50	11.031	217'400	24'129.50	11.099
212'500	23'443.50	11.032	217'500	24'143.50	11.100
212'600	23'457.50	11.034	217'600	24'157.50	11.102
212'700	23'471.50	11.035	217'700	24'171.50	11.103
212'800	23'485.50	11.036	217'800	24'185.50	11.104
212'900	23'499.50	11.038	217'900	24'199.50	11.106
213'000	23'513.50	11.039	218'000	24'213.50	11.107
213'100	23'527.50	11.041	218'100	24'227.50	11.108
213'200	23'541.50	11.042	218'200	24'241.50	11.110
213'300	23'555.50	11.043	218'300	24'255.50	11.111
213'400	23'569.50	11.045	218'400	24'269.50	11.112
213'500	23'583.50	11.046	218'500	24'283.50	11.114
213'600	23'597.50	11.048	218'600	24'297.50	11.115
213'700	23'611.50	11.049	218'700	24'311.50	11.116
213'800	23'625.50	11.050	218'800	24'325.50	11.118
213'900	23'639.50	11.052	218'900	24'339.50	11.119
214'000	23'653.50	11.053	219'000	24'353.50	11.120
214'100	23'667.50	11.054	219'100	24'367.50	11.122
214'200	23'681.50	11.056	219'200	24'381.50	11.123
214'300	23'695.50	11.057	219'300	24'395.50	11.124
214'400	23'709.50	11.059	219'400	24'409.50	11.126
214'500	23'723.50	11.060	219'500	24'423.50	11.127
214'600	23'737.50	11.061	219'600	24'437.50	11.128
214'700	23'751.50	11.063	219'700	24'451.50	11.129
214'800	23'765.50	11.064	219'800	24'465.50	11.131
214'900	23'779.50	11.065	219'900	24'479.50	11.132
215'000	23'793.50	11.067	220'000	24'493.50	11.133

Barème de l'impôt sur le revenu 2025

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
220'100	24'507.50	11.135	225'100	25'219.00	11.203
220'200	24'521.50	11.136	225'200	25'233.50	11.205
220'300	24'535.50	11.137	225'300	25'248.00	11.206
220'400	24'549.50	11.139	225'400	25'262.50	11.208
220'500	24'563.50	11.140	225'500	25'277.00	11.209
220'600	24'577.50	11.141	225'600	25'291.50	11.211
220'700	24'591.50	11.143	225'700	25'306.00	11.212
220'800	24'605.50	11.144	225'800	25'320.50	11.214
220'900	24'619.50	11.145	225'900	25'335.00	11.215
221'000	24'633.50	11.146	226'000	25'349.50	11.217
221'100	24'647.50	11.148	226'100	25'364.00	11.218
221'200	24'661.50	11.149	226'200	25'378.50	11.219
221'300	24'675.50	11.150	226'300	25'393.00	11.221
221'400	24'689.50	11.152	226'400	25'407.50	11.222
221'500	24'703.50	11.153	226'500	25'422.00	11.224
221'600	24'717.50	11.154	226'600	25'436.50	11.225
221'700	24'731.50	11.155	226'700	25'451.00	11.227
221'800	24'745.50	11.157	226'800	25'465.50	11.228
221'900	24'759.50	11.158	226'900	25'480.00	11.230
222'000	24'773.50	11.159	227'000	25'494.50	11.231
222'100	24'787.50	11.161	227'100	25'509.00	11.232
222'200	24'801.50	11.162	227'200	25'523.50	11.234
222'300	24'815.50	11.163	227'300	25'538.00	11.235
222'400	24'829.50	11.164	227'400	25'552.50	11.237
222'500	24'843.50	11.166	227'500	25'567.00	11.238
222'600	24'857.50	11.167	227'600	25'581.50	11.240
222'700	24'871.50	11.168	227'700	25'596.00	11.241
222'800	24'885.50	11.169	227'800	25'610.50	11.243
222'900	24'900.00	11.171	227'900	25'625.00	11.244
223'000	24'914.50	11.172	228'000	25'639.50	11.245
223'100	24'929.00	11.174	228'100	25'654.00	11.247
223'200	24'943.50	11.175	228'200	25'668.50	11.248
223'300	24'958.00	11.177	228'300	25'683.00	11.250
223'400	24'972.50	11.178	228'400	25'697.50	11.251
223'500	24'987.00	11.180	228'500	25'712.00	11.253
223'600	25'001.50	11.181	228'600	25'726.50	11.254
223'700	25'016.00	11.183	228'700	25'741.00	11.255
223'800	25'030.50	11.184	228'800	25'755.50	11.257
223'900	25'045.00	11.186	228'900	25'770.00	11.258
224'000	25'059.50	11.187	229'000	25'784.50	11.260
224'100	25'074.00	11.189	229'100	25'799.00	11.261
224'200	25'088.50	11.190	229'200	25'813.50	11.262
224'300	25'103.00	11.192	229'300	25'828.00	11.264
224'400	25'117.50	11.193	229'400	25'842.50	11.265
224'500	25'132.00	11.195	229'500	25'857.00	11.267
224'600	25'146.50	11.196	229'600	25'871.50	11.268
224'700	25'161.00	11.198	229'700	25'886.00	11.269
224'800	25'175.50	11.199	229'800	25'900.50	11.271
224'900	25'190.00	11.201	229'900	25'915.00	11.272
225'000	25'204.50	11.202	230'000	25'929.50	11.274

Barème de l'impôt sur le revenu 2025

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
230'100	25'944.00	11.275	235'100	26'669.00	11.344
230'200	25'958.50	11.276	235'200	26'683.50	11.345
230'300	25'973.00	11.278	235'300	26'698.00	11.346
230'400	25'987.50	11.279	235'400	26'712.50	11.348
230'500	26'002.00	11.281	235'500	26'727.00	11.349
230'600	26'016.50	11.282	235'600	26'741.50	11.350
230'700	26'031.00	11.283	235'700	26'756.00	11.352
230'800	26'045.50	11.285	235'800	26'770.50	11.353
230'900	26'060.00	11.286	235'900	26'785.00	11.354
231'000	26'074.50	11.288	236'000	26'799.50	11.356
231'100	26'089.00	11.289	236'100	26'814.00	11.357
231'200	26'103.50	11.290	236'200	26'828.50	11.358
231'300	26'118.00	11.292	236'300	26'843.00	11.360
231'400	26'132.50	11.293	236'400	26'857.50	11.361
231'500	26'147.00	11.295	236'500	26'872.00	11.362
231'600	26'161.50	11.296	236'600	26'886.50	11.364
231'700	26'176.00	11.297	236'700	26'901.00	11.365
231'800	26'190.50	11.299	236'800	26'915.50	11.366
231'900	26'205.00	11.300	236'900	26'930.00	11.368
232'000	26'219.50	11.302	237'000	26'944.50	11.369
232'100	26'234.00	11.303	237'100	26'959.00	11.370
232'200	26'248.50	11.304	237'200	26'973.50	11.372
232'300	26'263.00	11.306	237'300	26'988.00	11.373
232'400	26'277.50	11.307	237'400	27'002.50	11.374
232'500	26'292.00	11.308	237'500	27'017.00	11.376
232'600	26'306.50	11.310	237'600	27'031.50	11.377
232'700	26'321.00	11.311	237'700	27'046.00	11.378
232'800	26'335.50	11.313	237'800	27'060.50	11.380
232'900	26'350.00	11.314	237'900	27'075.00	11.381
233'000	26'364.50	11.315	238'000	27'089.50	11.382
233'100	26'379.00	11.317	238'100	27'104.00	11.383
233'200	26'393.50	11.318	238'200	27'118.50	11.385
233'300	26'408.00	11.319	238'300	27'133.00	11.386
233'400	26'422.50	11.321	238'400	27'147.50	11.387
233'500	26'437.00	11.322	238'500	27'162.00	11.389
233'600	26'451.50	11.323	238'600	27'176.50	11.390
233'700	26'466.00	11.325	238'700	27'191.00	11.391
233'800	26'480.50	11.326	238'800	27'205.50	11.393
233'900	26'495.00	11.327	238'900	27'220.00	11.394
234'000	26'509.50	11.329	239'000	27'234.50	11.395
234'100	26'524.00	11.330	239'100	27'249.00	11.396
234'200	26'538.50	11.332	239'200	27'263.50	11.398
234'300	26'553.00	11.333	239'300	27'278.00	11.399
234'400	26'567.50	11.334	239'400	27'292.50	11.400
234'500	26'582.00	11.336	239'500	27'307.00	11.402
234'600	26'596.50	11.337	239'600	27'321.50	11.403
234'700	26'611.00	11.338	239'700	27'336.00	11.404
234'800	26'625.50	11.340	239'800	27'350.50	11.406
234'900	26'640.00	11.341	239'900	27'365.00	11.407
235'000	26'654.50	11.342	240'000	27'379.50	11.408

Barème de l'impôt sur le revenu 2025

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
240'100	27'394.00	11.409	245'100	28'119.00	11.472
240'200	27'408.50	11.411	245'200	28'133.50	11.474
240'300	27'423.00	11.412	245'300	28'148.00	11.475
240'400	27'437.50	11.413	245'400	28'162.50	11.476
240'500	27'452.00	11.415	245'500	28'177.00	11.477
240'600	27'466.50	11.416	245'600	28'191.50	11.479
240'700	27'481.00	11.417	245'700	28'206.00	11.480
240'800	27'495.50	11.418	245'800	28'220.50	11.481
240'900	27'510.00	11.420	245'900	28'235.00	11.482
241'000	27'524.50	11.421	246'000	28'249.50	11.484
241'100	27'539.00	11.422	246'100	28'264.00	11.485
241'200	27'553.50	11.424	246'200	28'278.50	11.486
241'300	27'568.00	11.425	246'300	28'293.00	11.487
241'400	27'582.50	11.426	246'400	28'307.50	11.488
241'500	27'597.00	11.427	246'500	28'322.00	11.490
241'600	27'611.50	11.429	246'600	28'336.50	11.491
241'700	27'626.00	11.430	246'700	28'351.00	11.492
241'800	27'640.50	11.431	246'800	28'365.50	11.493
241'900	27'655.00	11.432	246'900	28'380.00	11.495
242'000	27'669.50	11.434	247'000	28'394.50	11.496
242'100	27'684.00	11.435	247'100	28'409.00	11.497
242'200	27'698.50	11.436	247'200	28'423.50	11.498
242'300	27'713.00	11.437	247'300	28'438.00	11.499
242'400	27'727.50	11.439	247'400	28'452.50	11.501
242'500	27'742.00	11.440	247'500	28'467.00	11.502
242'600	27'756.50	11.441	247'600	28'481.50	11.503
242'700	27'771.00	11.443	247'700	28'496.00	11.504
242'800	27'785.50	11.444	247'800	28'510.50	11.505
242'900	27'800.00	11.445	247'900	28'525.00	11.507
243'000	27'814.50	11.446	248'000	28'539.50	11.508
243'100	27'829.00	11.448	248'100	28'554.00	11.509
243'200	27'843.50	11.449	248'200	28'568.50	11.510
243'300	27'858.00	11.450	248'300	28'583.00	11.511
243'400	27'872.50	11.451	248'400	28'597.50	11.513
243'500	27'887.00	11.453	248'500	28'612.00	11.514
243'600	27'901.50	11.454	248'600	28'626.50	11.515
243'700	27'916.00	11.455	248'700	28'641.00	11.516
243'800	27'930.50	11.456	248'800	28'655.50	11.517
243'900	27'945.00	11.458	248'900	28'670.00	11.519
244'000	27'959.50	11.459	249'000	28'684.50	11.520
244'100	27'974.00	11.460	249'100	28'699.00	11.521
244'200	27'988.50	11.461	249'200	28'713.50	11.522
244'300	28'003.00	11.463	249'300	28'728.00	11.523
244'400	28'017.50	11.464	249'400	28'742.50	11.525
244'500	28'032.00	11.465	249'500	28'757.00	11.526
244'600	28'046.50	11.466	249'600	28'771.50	11.527
244'700	28'061.00	11.468	249'700	28'786.00	11.528
244'800	28'075.50	11.469	249'800	28'800.50	11.529
244'900	28'090.00	11.470	249'900	28'815.00	11.531
245'000	28'104.50	11.471	250'000	28'829.50	11.532

Barème de l'impôt sur le revenu 2025

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
250'100	28'844.00	11.533	255'100	29'569.00	11.591
250'200	28'858.50	11.534	255'200	29'583.50	11.592
250'300	28'873.00	11.535	255'300	29'598.00	11.593
250'400	28'887.50	11.537	255'400	29'612.50	11.595
250'500	28'902.00	11.538	255'500	29'627.00	11.596
250'600	28'916.50	11.539	255'600	29'641.50	11.597
250'700	28'931.00	11.540	255'700	29'656.00	11.598
250'800	28'945.50	11.541	255'800	29'670.50	11.599
250'900	28'960.00	11.542	255'900	29'685.50	11.600
251'000	28'974.50	11.544	256'000	29'700.50	11.602
251'100	28'989.00	11.545	256'100	29'715.50	11.603
251'200	29'003.50	11.546	256'200	29'730.50	11.604
251'300	29'018.00	11.547	256'300	29'745.50	11.606
251'400	29'032.50	11.548	256'400	29'760.50	11.607
251'500	29'047.00	11.550	256'500	29'775.50	11.608
251'600	29'061.50	11.551	256'600	29'790.50	11.610
251'700	29'076.00	11.552	256'700	29'805.50	11.611
251'800	29'090.50	11.553	256'800	29'820.50	11.612
251'900	29'105.00	11.554	256'900	29'835.50	11.614
252'000	29'119.50	11.555	257'000	29'850.50	11.615
252'100	29'134.00	11.557	257'100	29'865.50	11.616
252'200	29'148.50	11.558	257'200	29'880.50	11.618
252'300	29'163.00	11.559	257'300	29'895.50	11.619
252'400	29'177.50	11.560	257'400	29'910.50	11.620
252'500	29'192.00	11.561	257'500	29'925.50	11.622
252'600	29'206.50	11.562	257'600	29'940.50	11.623
252'700	29'221.00	11.564	257'700	29'955.50	11.624
252'800	29'235.50	11.565	257'800	29'970.50	11.625
252'900	29'250.00	11.566	257'900	29'985.50	11.627
253'000	29'264.50	11.567	258'000	30'000.50	11.628
253'100	29'279.00	11.568	258'100	30'015.50	11.629
253'200	29'293.50	11.569	258'200	30'030.50	11.631
253'300	29'308.00	11.570	258'300	30'045.50	11.632
253'400	29'322.50	11.572	258'400	30'060.50	11.633
253'500	29'337.00	11.573	258'500	30'075.50	11.635
253'600	29'351.50	11.574	258'600	30'090.50	11.636
253'700	29'366.00	11.575	258'700	30'105.50	11.637
253'800	29'380.50	11.576	258'800	30'120.50	11.639
253'900	29'395.00	11.577	258'900	30'135.50	11.640
254'000	29'409.50	11.579	259'000	30'150.50	11.641
254'100	29'424.00	11.580	259'100	30'165.50	11.642
254'200	29'438.50	11.581	259'200	30'180.50	11.644
254'300	29'453.00	11.582	259'300	30'195.50	11.645
254'400	29'467.50	11.583	259'400	30'210.50	11.646
254'500	29'482.00	11.584	259'500	30'225.50	11.648
254'600	29'496.50	11.585	259'600	30'240.50	11.649
254'700	29'511.00	11.587	259'700	30'255.50	11.650
254'800	29'525.50	11.588	259'800	30'270.50	11.651
254'900	29'540.00	11.589	259'900	30'285.50	11.653
255'000	29'554.50	11.590	260'000	30'300.50	11.654

Barème de l'impôt sur le revenu 2025

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
260'100	30'315.50	11.655	265'100	31'065.50	11.718
260'200	30'330.50	11.657	265'200	31'080.50	11.720
260'300	30'345.50	11.658	265'300	31'095.50	11.721
260'400	30'360.50	11.659	265'400	31'110.50	11.722
260'500	30'375.50	11.660	265'500	31'125.50	11.723
260'600	30'390.50	11.662	265'600	31'140.50	11.725
260'700	30'405.50	11.663	265'700	31'155.50	11.726
260'800	30'420.50	11.664	265'800	31'170.50	11.727
260'900	30'435.50	11.666	265'900	31'185.50	11.728
261'000	30'450.50	11.667	266'000	31'200.50	11.730
261'100	30'465.50	11.668	266'100	31'215.50	11.731
261'200	30'480.50	11.669	266'200	31'230.50	11.732
261'300	30'495.50	11.671	266'300	31'245.50	11.733
261'400	30'510.50	11.672	266'400	31'260.50	11.734
261'500	30'525.50	11.673	266'500	31'275.50	11.736
261'600	30'540.50	11.675	266'600	31'290.50	11.737
261'700	30'555.50	11.676	266'700	31'305.50	11.738
261'800	30'570.50	11.677	266'800	31'320.50	11.739
261'900	30'585.50	11.678	266'900	31'335.50	11.741
262'000	30'600.50	11.680	267'000	31'350.50	11.742
262'100	30'615.50	11.681	267'100	31'365.50	11.743
262'200	30'630.50	11.682	267'200	31'380.50	11.744
262'300	30'645.50	11.683	267'300	31'395.50	11.745
262'400	30'660.50	11.685	267'400	31'410.50	11.747
262'500	30'675.50	11.686	267'500	31'425.50	11.748
262'600	30'690.50	11.687	267'600	31'440.50	11.749
262'700	30'705.50	11.688	267'700	31'455.50	11.750
262'800	30'720.50	11.690	267'800	31'470.50	11.751
262'900	30'735.50	11.691	267'900	31'485.50	11.753
263'000	30'750.50	11.692	268'000	31'500.50	11.754
263'100	30'765.50	11.693	268'100	31'515.50	11.755
263'200	30'780.50	11.695	268'200	31'530.50	11.756
263'300	30'795.50	11.696	268'300	31'545.50	11.758
263'400	30'810.50	11.697	268'400	31'560.50	11.759
263'500	30'825.50	11.698	268'500	31'575.50	11.760
263'600	30'840.50	11.700	268'600	31'590.50	11.761
263'700	30'855.50	11.701	268'700	31'605.50	11.762
263'800	30'870.50	11.702	268'800	31'620.50	11.764
263'900	30'885.50	11.703	268'900	31'635.50	11.765
264'000	30'900.50	11.705	269'000	31'650.50	11.766
264'100	30'915.50	11.706	269'100	31'665.50	11.767
264'200	30'930.50	11.707	269'200	31'680.50	11.768
264'300	30'945.50	11.708	269'300	31'695.50	11.770
264'400	30'960.50	11.710	269'400	31'710.50	11.771
264'500	30'975.50	11.711	269'500	31'725.50	11.772
264'600	30'990.50	11.712	269'600	31'740.50	11.773
264'700	31'005.50	11.713	269'700	31'755.50	11.774
264'800	31'020.50	11.715	269'800	31'770.50	11.776
264'900	31'035.50	11.716	269'900	31'785.50	11.777
265'000	31'050.50	11.717	270'000	31'800.50	11.778

Barème de l'impôt sur le revenu 2025

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
270'100	31'815.50	11.779	275'100	32'565.50	11.838
270'200	31'830.50	11.780	275'200	32'580.50	11.839
270'300	31'845.50	11.782	275'300	32'595.50	11.840
270'400	31'860.50	11.783	275'400	32'610.50	11.841
270'500	31'875.50	11.784	275'500	32'625.50	11.842
270'600	31'890.50	11.785	275'600	32'640.50	11.843
270'700	31'905.50	11.786	275'700	32'655.50	11.845
270'800	31'920.50	11.787	275'800	32'670.50	11.846
270'900	31'935.50	11.789	275'900	32'685.50	11.847
271'000	31'950.50	11.790	276'000	32'700.50	11.848
271'100	31'965.50	11.791	276'100	32'715.50	11.849
271'200	31'980.50	11.792	276'200	32'730.50	11.850
271'300	31'995.50	11.793	276'300	32'745.50	11.851
271'400	32'010.50	11.795	276'400	32'760.50	11.853
271'500	32'025.50	11.796	276'500	32'775.50	11.854
271'600	32'040.50	11.797	276'600	32'790.50	11.855
271'700	32'055.50	11.798	276'700	32'805.50	11.856
271'800	32'070.50	11.799	276'800	32'820.50	11.857
271'900	32'085.50	11.800	276'900	32'835.50	11.858
272'000	32'100.50	11.802	277'000	32'850.50	11.859
272'100	32'115.50	11.803	277'100	32'865.50	11.861
272'200	32'130.50	11.804	277'200	32'880.50	11.862
272'300	32'145.50	11.805	277'300	32'895.50	11.863
272'400	32'160.50	11.806	277'400	32'910.50	11.864
272'500	32'175.50	11.808	277'500	32'925.50	11.865
272'600	32'190.50	11.809	277'600	32'940.50	11.866
272'700	32'205.50	11.810	277'700	32'955.50	11.867
272'800	32'220.50	11.811	277'800	32'970.50	11.868
272'900	32'235.50	11.812	277'900	32'985.50	11.870
273'000	32'250.50	11.813	278'000	33'000.50	11.871
273'100	32'265.50	11.815	278'100	33'015.50	11.872
273'200	32'280.50	11.816	278'200	33'030.50	11.873
273'300	32'295.50	11.817	278'300	33'045.50	11.874
273'400	32'310.50	11.818	278'400	33'060.50	11.875
273'500	32'325.50	11.819	278'500	33'075.50	11.876
273'600	32'340.50	11.820	278'600	33'090.50	11.877
273'700	32'355.50	11.822	278'700	33'105.50	11.879
273'800	32'370.50	11.823	278'800	33'120.50	11.880
273'900	32'385.50	11.824	278'900	33'135.50	11.881
274'000	32'400.50	11.825	279'000	33'150.50	11.882
274'100	32'415.50	11.826	279'100	33'165.50	11.883
274'200	32'430.50	11.827	279'200	33'180.50	11.884
274'300	32'445.50	11.828	279'300	33'195.50	11.885
274'400	32'460.50	11.830	279'400	33'210.50	11.886
274'500	32'475.50	11.831	279'500	33'225.50	11.887
274'600	32'490.50	11.832	279'600	33'240.50	11.889
274'700	32'505.50	11.833	279'700	33'255.50	11.890
274'800	32'520.50	11.834	279'800	33'270.50	11.891
274'900	32'535.50	11.835	279'900	33'285.50	11.892
275'000	32'550.50	11.837	280'000	33'300.50	11.893

Barème de l'impôt sur le revenu 2025

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
280'100	33'315.50	11.894	285'100	34'065.50	11.949
280'200	33'330.50	11.895	285'200	34'080.50	11.950
280'300	33'345.50	11.896	285'300	34'095.50	11.951
280'400	33'360.50	11.897	285'400	34'110.50	11.952
280'500	33'375.50	11.899	285'500	34'125.50	11.953
280'600	33'390.50	11.900	285'600	34'140.50	11.954
280'700	33'405.50	11.901	285'700	34'155.50	11.955
280'800	33'420.50	11.902	285'800	34'170.50	11.956
280'900	33'435.50	11.903	285'900	34'185.50	11.957
281'000	33'450.50	11.904	286'000	34'200.50	11.958
281'100	33'465.50	11.905	286'100	34'215.50	11.959
281'200	33'480.50	11.906	286'200	34'230.50	11.960
281'300	33'495.50	11.907	286'300	34'245.50	11.961
281'400	33'510.50	11.908	286'400	34'260.50	11.962
281'500	33'525.50	11.910	286'500	34'275.50	11.964
281'600	33'540.50	11.911	286'600	34'290.50	11.965
281'700	33'555.50	11.912	286'700	34'305.50	11.966
281'800	33'570.50	11.913	286'800	34'320.50	11.967
281'900	33'585.50	11.914	286'900	34'335.50	11.968
282'000	33'600.50	11.915	287'000	34'350.50	11.969
282'100	33'615.50	11.916	287'100	34'365.50	11.970
282'200	33'630.50	11.917	287'200	34'380.50	11.971
282'300	33'645.50	11.918	287'300	34'395.50	11.972
282'400	33'660.50	11.919	287'400	34'410.50	11.973
282'500	33'675.50	11.921	287'500	34'425.50	11.974
282'600	33'690.50	11.922	287'600	34'440.50	11.975
282'700	33'705.50	11.923	287'700	34'455.50	11.976
282'800	33'720.50	11.924	287'800	34'470.50	11.977
282'900	33'735.50	11.925	287'900	34'485.50	11.978
283'000	33'750.50	11.926	288'000	34'500.50	11.979
283'100	33'765.50	11.927	288'100	34'515.50	11.980
283'200	33'780.50	11.928	288'200	34'530.50	11.981
283'300	33'795.50	11.929	288'300	34'545.50	11.982
283'400	33'810.50	11.930	288'400	34'560.50	11.984
283'500	33'825.50	11.931	288'500	34'575.50	11.985
283'600	33'840.50	11.932	288'600	34'590.50	11.986
283'700	33'855.50	11.934	288'700	34'605.50	11.987
283'800	33'870.50	11.935	288'800	34'620.50	11.988
283'900	33'885.50	11.936	288'900	34'635.50	11.989
284'000	33'900.50	11.937	289'000	34'650.50	11.990
284'100	33'915.50	11.938	289'100	34'665.50	11.991
284'200	33'930.50	11.939	289'200	34'680.50	11.992
284'300	33'945.50	11.940	289'300	34'695.50	11.993
284'400	33'960.50	11.941	289'400	34'710.50	11.994
284'500	33'975.50	11.942	289'500	34'725.50	11.995
284'600	33'990.50	11.943	289'600	34'740.50	11.996
284'700	34'005.50	11.944	289'700	34'755.50	11.997
284'800	34'020.50	11.945	289'800	34'770.50	11.998
284'900	34'035.50	11.946	289'900	34'785.50	11.999
285'000	34'050.50	11.948	290'000	34'800.50	12.000

Barème de l'impôt sur le revenu 2025

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
290'100	34'815.50	12.001	295'100	35'584.00	12.058
290'200	34'830.50	12.002	295'200	35'599.50	12.059
290'300	34'845.50	12.003	295'300	35'615.00	12.061
290'400	34'860.50	12.004	295'400	35'630.50	12.062
290'500	34'875.50	12.005	295'500	35'646.00	12.063
290'600	34'890.50	12.006	295'600	35'661.50	12.064
290'700	34'905.50	12.007	295'700	35'677.00	12.065
290'800	34'920.50	12.008	295'800	35'692.50	12.066
290'900	34'935.50	12.009	295'900	35'708.00	12.068
291'000	34'950.50	12.010	296'000	35'723.50	12.069
291'100	34'965.50	12.012	296'100	35'739.00	12.070
291'200	34'980.50	12.013	296'200	35'754.50	12.071
291'300	34'995.50	12.014	296'300	35'770.00	12.072
291'400	35'010.50	12.015	296'400	35'785.50	12.073
291'500	35'026.00	12.016	296'500	35'801.00	12.075
291'600	35'041.50	12.017	296'600	35'816.50	12.076
291'700	35'057.00	12.018	296'700	35'832.00	12.077
291'800	35'072.50	12.019	296'800	35'847.50	12.078
291'900	35'088.00	12.021	296'900	35'863.00	12.079
292'000	35'103.50	12.022	297'000	35'878.50	12.080
292'100	35'119.00	12.023	297'100	35'894.00	12.081
292'200	35'134.50	12.024	297'200	35'909.50	12.083
292'300	35'150.00	12.025	297'300	35'925.00	12.084
292'400	35'165.50	12.027	297'400	35'940.50	12.085
292'500	35'181.00	12.028	297'500	35'956.00	12.086
292'600	35'196.50	12.029	297'600	35'971.50	12.087
292'700	35'212.00	12.030	297'700	35'987.00	12.088
292'800	35'227.50	12.031	297'800	36'002.50	12.089
292'900	35'243.00	12.032	297'900	36'018.00	12.091
293'000	35'258.50	12.034	298'000	36'033.50	12.092
293'100	35'274.00	12.035	298'100	36'049.00	12.093
293'200	35'289.50	12.036	298'200	36'064.50	12.094
293'300	35'305.00	12.037	298'300	36'080.00	12.095
293'400	35'320.50	12.038	298'400	36'095.50	12.096
293'500	35'336.00	12.040	298'500	36'111.00	12.097
293'600	35'351.50	12.041	298'600	36'126.50	12.099
293'700	35'367.00	12.042	298'700	36'142.00	12.100
293'800	35'382.50	12.043	298'800	36'157.50	12.101
293'900	35'398.00	12.044	298'900	36'173.00	12.102
294'000	35'413.50	12.045	299'000	36'188.50	12.103
294'100	35'429.00	12.047	299'100	36'204.00	12.104
294'200	35'444.50	12.048	299'200	36'219.50	12.105
294'300	35'460.00	12.049	299'300	36'235.00	12.107
294'400	35'475.50	12.050	299'400	36'250.50	12.108
294'500	35'491.00	12.051	299'500	36'266.00	12.109
294'600	35'506.50	12.052	299'600	36'281.50	12.110
294'700	35'522.00	12.054	299'700	36'297.00	12.111
294'800	35'537.50	12.055	299'800	36'312.50	12.112
294'900	35'553.00	12.056	299'900	36'328.00	12.113
295'000	35'568.50	12.057	300'000	36'343.50	12.115

Barème de l'impôt sur le revenu 2025

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
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Au-dessus de CHF 300'000 de revenu imposable, l'impôt sur les centaines supplémentaires est calculé au taux de 15.5 %

EXEMPLE DE CALCUL

Pour un revenu imposable de CHF 427'900

Impôt s/ 300'000	36'343.50
Impôt s/ 127'900 à 15.5 %	19'824.50
Impôt total	56'168.00

Taux :

$$\frac{56'168.00 \times 100}{427'900} \quad \mathbf{13.126 \%}$$