

## Barème de l'impôt sur le revenu 2023

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
100	1.00	1.000	5'100	106.00	2.078
200	2.00	1.000	5'200	110.00	2.115
300	3.00	1.000	5'300	114.00	2.151
400	4.00	1.000	5'400	118.00	2.185
500	5.00	1.000	5'500	122.00	2.218
600	6.00	1.000	5'600	126.00	2.250
700	7.00	1.000	5'700	130.00	2.281
800	8.00	1.000	5'800	134.00	2.310
900	9.00	1.000	5'900	138.00	2.339
1'000	10.00	1.000	6'000	142.00	2.367
1'100	11.00	1.000	6'100	146.00	2.393
1'200	12.00	1.000	6'200	150.00	2.419
1'300	13.00	1.000	6'300	154.00	2.444
1'400	14.00	1.000	6'400	158.00	2.469
1'500	15.00	1.000	6'500	162.00	2.492
1'600	16.00	1.000	6'600	166.00	2.515
1'700	18.00	1.059	6'700	170.00	2.537
1'800	20.00	1.111	6'800	174.00	2.559
1'900	22.00	1.158	6'900	178.00	2.580
2'000	24.00	1.200	7'000	182.00	2.600
2'100	26.00	1.238	7'100	186.00	2.620
2'200	28.00	1.273	7'200	190.00	2.639
2'300	30.00	1.304	7'300	194.00	2.658
2'400	32.00	1.333	7'400	198.00	2.676
2'500	34.00	1.360	7'500	202.00	2.693
2'600	36.00	1.385	7'600	206.00	2.711
2'700	38.00	1.407	7'700	210.00	2.727
2'800	40.00	1.429	7'800	214.00	2.744
2'900	42.00	1.448	7'900	218.00	2.759
3'000	44.00	1.467	8'000	222.00	2.775
3'100	46.00	1.484	8'100	226.00	2.790
3'200	48.00	1.500	8'200	231.00	2.817
3'300	50.00	1.515	8'300	236.00	2.843
3'400	53.00	1.559	8'400	241.00	2.869
3'500	56.00	1.600	8'500	246.00	2.894
3'600	59.00	1.639	8'600	251.00	2.919
3'700	62.00	1.676	8'700	256.00	2.943
3'800	65.00	1.711	8'800	261.00	2.966
3'900	68.00	1.744	8'900	266.00	2.989
4'000	71.00	1.775	9'000	271.00	3.011
4'100	74.00	1.805	9'100	276.00	3.033
4'200	77.00	1.833	9'200	281.00	3.054
4'300	80.00	1.860	9'300	286.00	3.075
4'400	83.00	1.886	9'400	291.00	3.096
4'500	86.00	1.911	9'500	296.00	3.116
4'600	89.00	1.935	9'600	301.00	3.135
4'700	92.00	1.957	9'700	306.00	3.155
4'800	95.00	1.979	9'800	311.00	3.173
4'900	98.00	2.000	9'900	316.00	3.192
5'000	102.00	2.040	10'000	321.00	3.210

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Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
10'100	326.00	3.228	15'100	616.00	4.079
10'200	331.00	3.245	15'200	623.00	4.099
10'300	336.00	3.262	15'300	630.00	4.118
10'400	341.00	3.279	15'400	637.00	4.136
10'500	346.00	3.295	15'500	644.00	4.155
10'600	351.00	3.311	15'600	651.00	4.173
10'700	356.00	3.327	15'700	658.00	4.191
10'800	361.00	3.343	15'800	665.00	4.209
10'900	366.00	3.358	15'900	672.00	4.226
11'000	371.00	3.373	16'000	679.00	4.244
11'100	376.00	3.387	16'100	686.00	4.261
11'200	381.00	3.402	16'200	693.00	4.278
11'300	386.00	3.416	16'300	700.00	4.294
11'400	391.00	3.430	16'400	707.00	4.311
11'500	396.00	3.443	16'500	714.00	4.327
11'600	402.00	3.466	16'600	721.00	4.343
11'700	408.00	3.487	16'700	728.00	4.359
11'800	414.00	3.508	16'800	735.00	4.375
11'900	420.00	3.529	16'900	742.00	4.391
12'000	426.00	3.550	17'000	749.00	4.406
12'100	432.00	3.570	17'100	756.00	4.421
12'200	438.00	3.590	17'200	763.00	4.436
12'300	444.00	3.610	17'300	770.00	4.451
12'400	450.00	3.629	17'400	777.00	4.466
12'500	456.00	3.648	17'500	784.00	4.480
12'600	462.00	3.667	17'600	791.00	4.494
12'700	468.00	3.685	17'700	798.00	4.508
12'800	474.00	3.703	17'800	805.00	4.522
12'900	480.00	3.721	17'900	812.00	4.536
13'000	486.00	3.738	18'000	819.00	4.550
13'100	492.00	3.756	18'100	826.00	4.564
13'200	498.00	3.773	18'200	833.00	4.577
13'300	504.00	3.789	18'300	840.00	4.590
13'400	510.00	3.806	18'400	847.00	4.603
13'500	516.00	3.822	18'500	854.00	4.616
13'600	522.00	3.838	18'600	861.00	4.629
13'700	528.00	3.854	18'700	868.00	4.642
13'800	534.00	3.870	18'800	875.00	4.654
13'900	540.00	3.885	18'900	882.00	4.667
14'000	546.00	3.900	19'000	889.00	4.679
14'100	552.00	3.915	19'100	896.00	4.691
14'200	558.00	3.930	19'200	903.00	4.703
14'300	564.00	3.944	19'300	910.00	4.715
14'400	570.00	3.958	19'400	917.00	4.727
14'500	576.00	3.972	19'500	924.00	4.738
14'600	582.00	3.986	19'600	931.00	4.750
14'700	588.00	4.000	19'700	938.00	4.761
14'800	595.00	4.020	19'800	945.00	4.773
14'900	602.00	4.040	19'900	952.00	4.784
15'000	609.00	4.060	20'000	959.00	4.795

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Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
20'100	966.00	4.806	25'100	1'338.00	5.331
20'200	973.00	4.817	25'200	1'346.00	5.341
20'300	980.00	4.828	25'300	1'354.00	5.352
20'400	987.00	4.838	25'400	1'362.00	5.362
20'500	994.00	4.849	25'500	1'370.00	5.373
20'600	1'001.00	4.859	25'600	1'378.00	5.383
20'700	1'008.00	4.870	25'700	1'386.00	5.393
20'800	1'015.00	4.880	25'800	1'394.00	5.403
20'900	1'022.00	4.890	25'900	1'402.00	5.413
21'000	1'029.00	4.900	26'000	1'410.00	5.423
21'100	1'036.00	4.910	26'100	1'418.00	5.433
21'200	1'043.00	4.920	26'200	1'426.00	5.443
21'300	1'050.00	4.930	26'300	1'434.00	5.452
21'400	1'057.00	4.939	26'400	1'442.00	5.462
21'500	1'064.00	4.949	26'500	1'450.00	5.472
21'600	1'071.00	4.958	26'600	1'458.00	5.481
21'700	1'078.00	4.968	26'700	1'466.00	5.491
21'800	1'085.00	4.977	26'800	1'474.00	5.500
21'900	1'092.00	4.986	26'900	1'482.00	5.509
22'000	1'099.00	4.995	27'000	1'490.00	5.519
22'100	1'106.00	5.005	27'100	1'498.00	5.528
22'200	1'113.00	5.014	27'200	1'506.00	5.537
22'300	1'120.00	5.022	27'300	1'514.00	5.546
22'400	1'127.00	5.031	27'400	1'522.00	5.555
22'500	1'134.00	5.040	27'500	1'530.00	5.564
22'600	1'141.00	5.049	27'600	1'538.00	5.572
22'700	1'148.00	5.057	27'700	1'546.00	5.581
22'800	1'155.00	5.066	27'800	1'554.00	5.590
22'900	1'162.00	5.074	27'900	1'562.00	5.599
23'000	1'170.00	5.087	28'000	1'570.00	5.607
23'100	1'178.00	5.100	28'100	1'578.00	5.616
23'200	1'186.00	5.112	28'200	1'586.00	5.624
23'300	1'194.00	5.124	28'300	1'594.00	5.633
23'400	1'202.00	5.137	28'400	1'602.00	5.641
23'500	1'210.00	5.149	28'500	1'610.00	5.649
23'600	1'218.00	5.161	28'600	1'618.00	5.657
23'700	1'226.00	5.173	28'700	1'626.00	5.666
23'800	1'234.00	5.185	28'800	1'634.00	5.674
23'900	1'242.00	5.197	28'900	1'642.00	5.682
24'000	1'250.00	5.208	29'000	1'650.00	5.690
24'100	1'258.00	5.220	29'100	1'658.00	5.698
24'200	1'266.00	5.231	29'200	1'666.00	5.705
24'300	1'274.00	5.243	29'300	1'674.00	5.713
24'400	1'282.00	5.254	29'400	1'682.00	5.721
24'500	1'290.00	5.265	29'500	1'690.00	5.729
24'600	1'298.00	5.276	29'600	1'698.00	5.736
24'700	1'306.00	5.287	29'700	1'706.00	5.744
24'800	1'314.00	5.298	29'800	1'714.00	5.752
24'900	1'322.00	5.309	29'900	1'722.00	5.759
25'000	1'330.00	5.320	30'000	1'730.00	5.767

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Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
30'100	1'738.00	5.774	35'100	2'138.00	6.091
30'200	1'746.00	5.781	35'200	2'146.00	6.097
30'300	1'754.00	5.789	35'300	2'154.00	6.102
30'400	1'762.00	5.796	35'400	2'162.00	6.107
30'500	1'770.00	5.803	35'500	2'170.00	6.113
30'600	1'778.00	5.810	35'600	2'178.00	6.118
30'700	1'786.00	5.818	35'700	2'186.00	6.123
30'800	1'794.00	5.825	35'800	2'194.00	6.128
30'900	1'802.00	5.832	35'900	2'202.00	6.134
31'000	1'810.00	5.839	36'000	2'210.00	6.139
31'100	1'818.00	5.846	36'100	2'218.00	6.144
31'200	1'826.00	5.853	36'200	2'226.00	6.149
31'300	1'834.00	5.859	36'300	2'234.00	6.154
31'400	1'842.00	5.866	36'400	2'242.00	6.159
31'500	1'850.00	5.873	36'500	2'250.00	6.164
31'600	1'858.00	5.880	36'600	2'258.00	6.169
31'700	1'866.00	5.886	36'700	2'266.00	6.174
31'800	1'874.00	5.893	36'800	2'274.00	6.179
31'900	1'882.00	5.900	36'900	2'282.00	6.184
32'000	1'890.00	5.906	37'000	2'290.00	6.189
32'100	1'898.00	5.913	37'100	2'298.00	6.194
32'200	1'906.00	5.919	37'200	2'306.00	6.199
32'300	1'914.00	5.926	37'300	2'314.00	6.204
32'400	1'922.00	5.932	37'400	2'322.00	6.209
32'500	1'930.00	5.938	37'500	2'330.00	6.213
32'600	1'938.00	5.945	37'600	2'338.00	6.218
32'700	1'946.00	5.951	37'700	2'346.00	6.223
32'800	1'954.00	5.957	37'800	2'354.00	6.228
32'900	1'962.00	5.964	37'900	2'362.00	6.232
33'000	1'970.00	5.970	38'000	2'370.00	6.237
33'100	1'978.00	5.976	38'100	2'378.00	6.241
33'200	1'986.00	5.982	38'200	2'386.00	6.246
33'300	1'994.00	5.988	38'300	2'394.00	6.251
33'400	2'002.00	5.994	38'400	2'402.00	6.255
33'500	2'010.00	6.000	38'500	2'410.00	6.260
33'600	2'018.00	6.006	38'600	2'418.00	6.264
33'700	2'026.00	6.012	38'700	2'426.00	6.269
33'800	2'034.00	6.018	38'800	2'434.00	6.273
33'900	2'042.00	6.024	38'900	2'442.00	6.278
34'000	2'050.00	6.029	39'000	2'450.00	6.282
34'100	2'058.00	6.035	39'100	2'458.00	6.286
34'200	2'066.00	6.041	39'200	2'466.00	6.291
34'300	2'074.00	6.047	39'300	2'474.00	6.295
34'400	2'082.00	6.052	39'400	2'483.00	6.302
34'500	2'090.00	6.058	39'500	2'492.00	6.309
34'600	2'098.00	6.064	39'600	2'501.00	6.316
34'700	2'106.00	6.069	39'700	2'510.00	6.322
34'800	2'114.00	6.075	39'800	2'519.00	6.329
34'900	2'122.00	6.080	39'900	2'528.00	6.336
35'000	2'130.00	6.086	40'000	2'537.00	6.343

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Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
40'100	2'546.00	6.349	45'100	2'996.00	6.643
40'200	2'555.00	6.356	45'200	3'005.00	6.648
40'300	2'564.00	6.362	45'300	3'014.00	6.653
40'400	2'573.00	6.369	45'400	3'023.00	6.659
40'500	2'582.00	6.375	45'500	3'032.00	6.664
40'600	2'591.00	6.382	45'600	3'041.00	6.669
40'700	2'600.00	6.388	45'700	3'050.00	6.674
40'800	2'609.00	6.395	45'800	3'059.00	6.679
40'900	2'618.00	6.401	45'900	3'068.00	6.684
41'000	2'627.00	6.407	46'000	3'077.00	6.689
41'100	2'636.00	6.414	46'100	3'086.00	6.694
41'200	2'645.00	6.420	46'200	3'095.00	6.699
41'300	2'654.00	6.426	46'300	3'104.00	6.704
41'400	2'663.00	6.432	46'400	3'113.00	6.709
41'500	2'672.00	6.439	46'500	3'122.00	6.714
41'600	2'681.00	6.445	46'600	3'131.00	6.719
41'700	2'690.00	6.451	46'700	3'140.00	6.724
41'800	2'699.00	6.457	46'800	3'149.00	6.729
41'900	2'708.00	6.463	46'900	3'158.00	6.733
42'000	2'717.00	6.469	47'000	3'167.00	6.738
42'100	2'726.00	6.475	47'100	3'176.00	6.743
42'200	2'735.00	6.481	47'200	3'185.00	6.748
42'300	2'744.00	6.487	47'300	3'194.00	6.753
42'400	2'753.00	6.493	47'400	3'203.00	6.757
42'500	2'762.00	6.499	47'500	3'212.00	6.762
42'600	2'771.00	6.505	47'600	3'221.00	6.767
42'700	2'780.00	6.511	47'700	3'230.00	6.771
42'800	2'789.00	6.516	47'800	3'239.00	6.776
42'900	2'798.00	6.522	47'900	3'248.00	6.781
43'000	2'807.00	6.528	48'000	3'257.00	6.785
43'100	2'816.00	6.534	48'100	3'266.00	6.790
43'200	2'825.00	6.539	48'200	3'275.00	6.795
43'300	2'834.00	6.545	48'300	3'284.00	6.799
43'400	2'843.00	6.551	48'400	3'293.00	6.804
43'500	2'852.00	6.556	48'500	3'302.00	6.808
43'600	2'861.00	6.562	48'600	3'311.00	6.813
43'700	2'870.00	6.568	48'700	3'320.00	6.817
43'800	2'879.00	6.573	48'800	3'329.00	6.822
43'900	2'888.00	6.579	48'900	3'338.00	6.826
44'000	2'897.00	6.584	49'000	3'347.00	6.831
44'100	2'906.00	6.590	49'100	3'356.00	6.835
44'200	2'915.00	6.595	49'200	3'365.00	6.839
44'300	2'924.00	6.600	49'300	3'374.00	6.844
44'400	2'933.00	6.606	49'400	3'383.00	6.848
44'500	2'942.00	6.611	49'500	3'392.00	6.853
44'600	2'951.00	6.617	49'600	3'401.00	6.857
44'700	2'960.00	6.622	49'700	3'410.00	6.861
44'800	2'969.00	6.627	49'800	3'419.00	6.865
44'900	2'978.00	6.633	49'900	3'428.00	6.870
45'000	2'987.00	6.638	50'000	3'437.00	6.874

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50'100	3'446.00	6.878	55'100	3'896.00	7.071
50'200	3'455.00	6.882	55'200	3'905.00	7.074
50'300	3'464.00	6.887	55'300	3'914.00	7.078
50'400	3'473.00	6.891	55'400	3'923.00	7.081
50'500	3'482.00	6.895	55'500	3'932.00	7.085
50'600	3'491.00	6.899	55'600	3'941.00	7.088
50'700	3'500.00	6.903	55'700	3'951.00	7.093
50'800	3'509.00	6.907	55'800	3'961.00	7.099
50'900	3'518.00	6.912	55'900	3'971.00	7.104
51'000	3'527.00	6.916	56'000	3'981.00	7.109
51'100	3'536.00	6.920	56'100	3'991.00	7.114
51'200	3'545.00	6.924	56'200	4'001.00	7.119
51'300	3'554.00	6.928	56'300	4'011.00	7.124
51'400	3'563.00	6.932	56'400	4'021.00	7.129
51'500	3'572.00	6.936	56'500	4'031.00	7.135
51'600	3'581.00	6.940	56'600	4'041.00	7.140
51'700	3'590.00	6.944	56'700	4'051.00	7.145
51'800	3'599.00	6.948	56'800	4'061.00	7.150
51'900	3'608.00	6.952	56'900	4'071.00	7.155
52'000	3'617.00	6.956	57'000	4'081.00	7.160
52'100	3'626.00	6.960	57'100	4'091.00	7.165
52'200	3'635.00	6.964	57'200	4'101.00	7.170
52'300	3'644.00	6.967	57'300	4'111.00	7.175
52'400	3'653.00	6.971	57'400	4'121.00	7.179
52'500	3'662.00	6.975	57'500	4'131.00	7.184
52'600	3'671.00	6.979	57'600	4'141.00	7.189
52'700	3'680.00	6.983	57'700	4'151.00	7.194
52'800	3'689.00	6.987	57'800	4'161.00	7.199
52'900	3'698.00	6.991	57'900	4'171.00	7.204
53'000	3'707.00	6.994	58'000	4'181.00	7.209
53'100	3'716.00	6.998	58'100	4'191.00	7.213
53'200	3'725.00	7.002	58'200	4'201.00	7.218
53'300	3'734.00	7.006	58'300	4'211.00	7.223
53'400	3'743.00	7.009	58'400	4'221.00	7.228
53'500	3'752.00	7.013	58'500	4'231.00	7.232
53'600	3'761.00	7.017	58'600	4'241.00	7.237
53'700	3'770.00	7.020	58'700	4'251.00	7.242
53'800	3'779.00	7.024	58'800	4'261.00	7.247
53'900	3'788.00	7.028	58'900	4'271.00	7.251
54'000	3'797.00	7.031	59'000	4'281.00	7.256
54'100	3'806.00	7.035	59'100	4'291.00	7.261
54'200	3'815.00	7.039	59'200	4'301.00	7.265
54'300	3'824.00	7.042	59'300	4'311.00	7.270
54'400	3'833.00	7.046	59'400	4'321.00	7.274
54'500	3'842.00	7.050	59'500	4'331.00	7.279
54'600	3'851.00	7.053	59'600	4'341.00	7.284
54'700	3'860.00	7.057	59'700	4'351.00	7.288
54'800	3'869.00	7.060	59'800	4'361.00	7.293
54'900	3'878.00	7.064	59'900	4'371.00	7.297
55'000	3'887.00	7.067	60'000	4'381.00	7.302

## Barème de l'impôt sur le revenu 2023

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
60'100	4'391.00	7.306	65'100	4'891.00	7.513
60'200	4'401.00	7.311	65'200	4'901.00	7.517
60'300	4'411.00	7.315	65'300	4'911.00	7.521
60'400	4'421.00	7.320	65'400	4'921.00	7.524
60'500	4'431.00	7.324	65'500	4'931.00	7.528
60'600	4'441.00	7.328	65'600	4'941.00	7.532
60'700	4'451.00	7.333	65'700	4'951.00	7.536
60'800	4'461.00	7.337	65'800	4'961.00	7.540
60'900	4'471.00	7.342	65'900	4'971.00	7.543
61'000	4'481.00	7.346	66'000	4'981.00	7.547
61'100	4'491.00	7.350	66'100	4'991.00	7.551
61'200	4'501.00	7.355	66'200	5'001.00	7.554
61'300	4'511.00	7.359	66'300	5'011.00	7.558
61'400	4'521.00	7.363	66'400	5'021.00	7.562
61'500	4'531.00	7.367	66'500	5'031.00	7.565
61'600	4'541.00	7.372	66'600	5'041.00	7.569
61'700	4'551.00	7.376	66'700	5'051.00	7.573
61'800	4'561.00	7.380	66'800	5'061.00	7.576
61'900	4'571.00	7.384	66'900	5'071.00	7.580
62'000	4'581.00	7.389	67'000	5'081.00	7.584
62'100	4'591.00	7.393	67'100	5'091.00	7.587
62'200	4'601.00	7.397	67'200	5'101.00	7.591
62'300	4'611.00	7.401	67'300	5'111.00	7.594
62'400	4'621.00	7.405	67'400	5'121.00	7.598
62'500	4'631.00	7.410	67'500	5'131.00	7.601
62'600	4'641.00	7.414	67'600	5'141.00	7.605
62'700	4'651.00	7.418	67'700	5'151.00	7.609
62'800	4'661.00	7.422	67'800	5'161.00	7.612
62'900	4'671.00	7.426	67'900	5'171.00	7.616
63'000	4'681.00	7.430	68'000	5'181.00	7.619
63'100	4'691.00	7.434	68'100	5'191.00	7.623
63'200	4'701.00	7.438	68'200	5'201.00	7.626
63'300	4'711.00	7.442	68'300	5'211.00	7.630
63'400	4'721.00	7.446	68'400	5'221.00	7.633
63'500	4'731.00	7.450	68'500	5'231.00	7.636
63'600	4'741.00	7.454	68'600	5'241.00	7.640
63'700	4'751.00	7.458	68'700	5'251.00	7.643
63'800	4'761.00	7.462	68'800	5'261.00	7.647
63'900	4'771.00	7.466	68'900	5'271.00	7.650
64'000	4'781.00	7.470	69'000	5'281.00	7.654
64'100	4'791.00	7.474	69'100	5'291.00	7.657
64'200	4'801.00	7.478	69'200	5'301.00	7.660
64'300	4'811.00	7.482	69'300	5'311.00	7.664
64'400	4'821.00	7.486	69'400	5'321.00	7.667
64'500	4'831.00	7.490	69'500	5'331.00	7.671
64'600	4'841.00	7.494	69'600	5'341.00	7.674
64'700	4'851.00	7.498	69'700	5'351.00	7.677
64'800	4'861.00	7.502	69'800	5'361.00	7.681
64'900	4'871.00	7.505	69'900	5'371.00	7.684
65'000	4'881.00	7.509	70'000	5'381.00	7.687

## Barème de l'impôt sur le revenu 2023

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
70'100	5'391.00	7.690	75'100	5'921.00	7.884
70'200	5'401.00	7.694	75'200	5'932.00	7.888
70'300	5'411.00	7.697	75'300	5'943.00	7.892
70'400	5'421.00	7.700	75'400	5'954.00	7.897
70'500	5'431.00	7.704	75'500	5'965.00	7.901
70'600	5'441.00	7.707	75'600	5'976.00	7.905
70'700	5'451.00	7.710	75'700	5'987.00	7.909
70'800	5'461.00	7.713	75'800	5'998.00	7.913
70'900	5'471.00	7.717	75'900	6'009.00	7.917
71'000	5'481.00	7.720	76'000	6'020.00	7.921
71'100	5'491.00	7.723	76'100	6'031.00	7.925
71'200	5'501.00	7.726	76'200	6'042.00	7.929
71'300	5'511.00	7.729	76'300	6'053.00	7.933
71'400	5'521.00	7.732	76'400	6'064.00	7.937
71'500	5'531.00	7.736	76'500	6'075.00	7.941
71'600	5'541.00	7.739	76'600	6'086.00	7.945
71'700	5'551.00	7.742	76'700	6'097.00	7.949
71'800	5'561.00	7.745	76'800	6'108.00	7.953
71'900	5'571.00	7.748	76'900	6'119.00	7.957
72'000	5'581.00	7.751	77'000	6'130.00	7.961
72'100	5'591.00	7.755	77'100	6'141.00	7.965
72'200	5'602.00	7.759	77'200	6'152.00	7.969
72'300	5'613.00	7.763	77'300	6'163.00	7.973
72'400	5'624.00	7.768	77'400	6'174.00	7.977
72'500	5'635.00	7.772	77'500	6'185.00	7.981
72'600	5'646.00	7.777	77'600	6'196.00	7.985
72'700	5'657.00	7.781	77'700	6'207.00	7.988
72'800	5'668.00	7.786	77'800	6'218.00	7.992
72'900	5'679.00	7.790	77'900	6'229.00	7.996
73'000	5'690.00	7.795	78'000	6'240.00	8.000
73'100	5'701.00	7.799	78'100	6'251.00	8.004
73'200	5'712.00	7.803	78'200	6'262.00	8.008
73'300	5'723.00	7.808	78'300	6'273.00	8.011
73'400	5'734.00	7.812	78'400	6'284.00	8.015
73'500	5'745.00	7.816	78'500	6'295.00	8.019
73'600	5'756.00	7.821	78'600	6'306.00	8.023
73'700	5'767.00	7.825	78'700	6'317.00	8.027
73'800	5'778.00	7.829	78'800	6'328.00	8.030
73'900	5'789.00	7.834	78'900	6'339.00	8.034
74'000	5'800.00	7.838	79'000	6'350.00	8.038
74'100	5'811.00	7.842	79'100	6'361.00	8.042
74'200	5'822.00	7.846	79'200	6'372.00	8.045
74'300	5'833.00	7.851	79'300	6'383.00	8.049
74'400	5'844.00	7.855	79'400	6'394.00	8.053
74'500	5'855.00	7.859	79'500	6'405.00	8.057
74'600	5'866.00	7.863	79'600	6'416.00	8.060
74'700	5'877.00	7.867	79'700	6'427.00	8.064
74'800	5'888.00	7.872	79'800	6'438.00	8.068
74'900	5'899.00	7.876	79'900	6'449.00	8.071
75'000	5'910.00	7.880	80'000	6'460.00	8.075

## Barème de l'impôt sur le revenu 2023

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
80'100	6'471.00	8.079	85'100	7'021.00	8.250
80'200	6'482.00	8.082	85'200	7'032.00	8.254
80'300	6'493.00	8.086	85'300	7'043.00	8.257
80'400	6'504.00	8.090	85'400	7'054.00	8.260
80'500	6'515.00	8.093	85'500	7'065.00	8.263
80'600	6'526.00	8.097	85'600	7'076.00	8.266
80'700	6'537.00	8.100	85'700	7'087.00	8.270
80'800	6'548.00	8.104	85'800	7'098.00	8.273
80'900	6'559.00	8.108	85'900	7'109.00	8.276
81'000	6'570.00	8.111	86'000	7'120.00	8.279
81'100	6'581.00	8.115	86'100	7'131.00	8.282
81'200	6'592.00	8.118	86'200	7'142.00	8.285
81'300	6'603.00	8.122	86'300	7'153.00	8.289
81'400	6'614.00	8.125	86'400	7'164.00	8.292
81'500	6'625.00	8.129	86'500	7'175.00	8.295
81'600	6'636.00	8.132	86'600	7'186.00	8.298
81'700	6'647.00	8.136	86'700	7'197.00	8.301
81'800	6'658.00	8.139	86'800	7'208.00	8.304
81'900	6'669.00	8.143	86'900	7'219.00	8.307
82'000	6'680.00	8.146	87'000	7'230.00	8.310
82'100	6'691.00	8.150	87'100	7'241.00	8.313
82'200	6'702.00	8.153	87'200	7'252.00	8.317
82'300	6'713.00	8.157	87'300	7'263.00	8.320
82'400	6'724.00	8.160	87'400	7'274.00	8.323
82'500	6'735.00	8.164	87'500	7'285.00	8.326
82'600	6'746.00	8.167	87'600	7'296.00	8.329
82'700	6'757.00	8.170	87'700	7'307.00	8.332
82'800	6'768.00	8.174	87'800	7'318.00	8.335
82'900	6'779.00	8.177	87'900	7'329.00	8.338
83'000	6'790.00	8.181	88'000	7'340.00	8.341
83'100	6'801.00	8.184	88'100	7'351.00	8.344
83'200	6'812.00	8.188	88'200	7'362.00	8.347
83'300	6'823.00	8.191	88'300	7'373.00	8.350
83'400	6'834.00	8.194	88'400	7'384.00	8.353
83'500	6'845.00	8.198	88'500	7'396.00	8.357
83'600	6'856.00	8.201	88'600	7'408.00	8.361
83'700	6'867.00	8.204	88'700	7'420.00	8.365
83'800	6'878.00	8.208	88'800	7'432.00	8.369
83'900	6'889.00	8.211	88'900	7'444.00	8.373
84'000	6'900.00	8.214	89'000	7'456.00	8.378
84'100	6'911.00	8.218	89'100	7'468.00	8.382
84'200	6'922.00	8.221	89'200	7'480.00	8.386
84'300	6'933.00	8.224	89'300	7'492.00	8.390
84'400	6'944.00	8.227	89'400	7'504.00	8.394
84'500	6'955.00	8.231	89'500	7'516.00	8.398
84'600	6'966.00	8.234	89'600	7'528.00	8.402
84'700	6'977.00	8.237	89'700	7'540.00	8.406
84'800	6'988.00	8.241	89'800	7'552.00	8.410
84'900	6'999.00	8.244	89'900	7'564.00	8.414
85'000	7'010.00	8.247	90'000	7'576.00	8.418

## Barème de l'impôt sur le revenu 2023

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
90'100	7'588.00	8.422	95'100	8'188.00	8.610
90'200	7'600.00	8.426	95'200	8'200.00	8.613
90'300	7'612.00	8.430	95'300	8'212.00	8.617
90'400	7'624.00	8.434	95'400	8'224.00	8.621
90'500	7'636.00	8.438	95'500	8'236.00	8.624
90'600	7'648.00	8.442	95'600	8'248.00	8.628
90'700	7'660.00	8.445	95'700	8'260.00	8.631
90'800	7'672.00	8.449	95'800	8'272.00	8.635
90'900	7'684.00	8.453	95'900	8'284.00	8.638
91'000	7'696.00	8.457	96'000	8'296.00	8.642
91'100	7'708.00	8.461	96'100	8'308.00	8.645
91'200	7'720.00	8.465	96'200	8'320.00	8.649
91'300	7'732.00	8.469	96'300	8'332.00	8.652
91'400	7'744.00	8.473	96'400	8'344.00	8.656
91'500	7'756.00	8.477	96'500	8'356.00	8.659
91'600	7'768.00	8.480	96'600	8'368.00	8.663
91'700	7'780.00	8.484	96'700	8'380.00	8.666
91'800	7'792.00	8.488	96'800	8'392.00	8.669
91'900	7'804.00	8.492	96'900	8'404.00	8.673
92'000	7'816.00	8.496	97'000	8'416.00	8.676
92'100	7'828.00	8.499	97'100	8'428.00	8.680
92'200	7'840.00	8.503	97'200	8'440.00	8.683
92'300	7'852.00	8.507	97'300	8'452.00	8.687
92'400	7'864.00	8.511	97'400	8'464.00	8.690
92'500	7'876.00	8.515	97'500	8'476.00	8.693
92'600	7'888.00	8.518	97'600	8'488.00	8.697
92'700	7'900.00	8.522	97'700	8'500.00	8.700
92'800	7'912.00	8.526	97'800	8'512.00	8.703
92'900	7'924.00	8.530	97'900	8'524.00	8.707
93'000	7'936.00	8.533	98'000	8'536.00	8.710
93'100	7'948.00	8.537	98'100	8'548.00	8.714
93'200	7'960.00	8.541	98'200	8'560.00	8.717
93'300	7'972.00	8.544	98'300	8'572.00	8.720
93'400	7'984.00	8.548	98'400	8'584.00	8.724
93'500	7'996.00	8.552	98'500	8'596.00	8.727
93'600	8'008.00	8.556	98'600	8'608.00	8.730
93'700	8'020.00	8.559	98'700	8'620.00	8.734
93'800	8'032.00	8.563	98'800	8'632.00	8.737
93'900	8'044.00	8.567	98'900	8'644.00	8.740
94'000	8'056.00	8.570	99'000	8'656.00	8.743
94'100	8'068.00	8.574	99'100	8'668.00	8.747
94'200	8'080.00	8.577	99'200	8'680.00	8.750
94'300	8'092.00	8.581	99'300	8'692.00	8.753
94'400	8'104.00	8.585	99'400	8'704.00	8.757
94'500	8'116.00	8.588	99'500	8'716.00	8.760
94'600	8'128.00	8.592	99'600	8'728.00	8.763
94'700	8'140.00	8.596	99'700	8'740.00	8.766
94'800	8'152.00	8.599	99'800	8'752.00	8.770
94'900	8'164.00	8.603	99'900	8'764.00	8.773
95'000	8'176.00	8.606	100'000	8'776.00	8.776

## Barème de l'impôt sur le revenu 2023

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
100'100	8'788.00	8.779	105'100	9'389.50	8.934
100'200	8'800.00	8.782	105'200	9'402.00	8.937
100'300	8'812.00	8.786	105'300	9'414.50	8.941
100'400	8'824.00	8.789	105'400	9'427.00	8.944
100'500	8'836.00	8.792	105'500	9'439.50	8.947
100'600	8'848.00	8.795	105'600	9'452.00	8.951
100'700	8'860.00	8.798	105'700	9'464.50	8.954
100'800	8'872.00	8.802	105'800	9'477.00	8.957
100'900	8'884.00	8.805	105'900	9'489.50	8.961
101'000	8'896.00	8.808	106'000	9'502.00	8.964
101'100	8'908.00	8.811	106'100	9'514.50	8.967
101'200	8'920.00	8.814	106'200	9'527.00	8.971
101'300	8'932.00	8.817	106'300	9'539.50	8.974
101'400	8'944.00	8.821	106'400	9'552.00	8.977
101'500	8'956.00	8.824	106'500	9'564.50	8.981
101'600	8'968.00	8.827	106'600	9'577.00	8.984
101'700	8'980.00	8.830	106'700	9'589.50	8.987
101'800	8'992.00	8.833	106'800	9'602.00	8.991
101'900	9'004.00	8.836	106'900	9'614.50	8.994
102'000	9'016.00	8.839	107'000	9'627.00	8.997
102'100	9'028.00	8.842	107'100	9'639.50	9.000
102'200	9'040.00	8.845	107'200	9'652.00	9.004
102'300	9'052.00	8.848	107'300	9'664.50	9.007
102'400	9'064.00	8.852	107'400	9'677.00	9.010
102'500	9'076.00	8.855	107'500	9'689.50	9.013
102'600	9'088.00	8.858	107'600	9'702.00	9.017
102'700	9'100.00	8.861	107'700	9'714.50	9.020
102'800	9'112.00	8.864	107'800	9'727.00	9.023
102'900	9'124.00	8.867	107'900	9'739.50	9.026
103'000	9'136.00	8.870	108'000	9'752.00	9.030
103'100	9'148.00	8.873	108'100	9'764.50	9.033
103'200	9'160.00	8.876	108'200	9'777.00	9.036
103'300	9'172.00	8.879	108'300	9'789.50	9.039
103'400	9'184.00	8.882	108'400	9'802.00	9.042
103'500	9'196.00	8.885	108'500	9'814.50	9.046
103'600	9'208.00	8.888	108'600	9'827.00	9.049
103'700	9'220.00	8.891	108'700	9'839.50	9.052
103'800	9'232.00	8.894	108'800	9'852.00	9.055
103'900	9'244.00	8.897	108'900	9'864.50	9.058
104'000	9'256.00	8.900	109'000	9'877.00	9.061
104'100	9'268.00	8.903	109'100	9'889.50	9.065
104'200	9'280.00	8.906	109'200	9'902.00	9.068
104'300	9'292.00	8.909	109'300	9'914.50	9.071
104'400	9'304.00	8.912	109'400	9'927.00	9.074
104'500	9'316.00	8.915	109'500	9'939.50	9.077
104'600	9'328.00	8.918	109'600	9'952.00	9.080
104'700	9'340.00	8.921	109'700	9'964.50	9.083
104'800	9'352.00	8.924	109'800	9'977.00	9.087
104'900	9'364.50	8.927	109'900	9'989.50	9.090
105'000	9'377.00	8.930	110'000	10'002.00	9.093

## Barème de l'impôt sur le revenu 2023

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
110'100	10'014.50	9.096	115'100	10'639.50	9.244
110'200	10'027.00	9.099	115'200	10'652.00	9.247
110'300	10'039.50	9.102	115'300	10'664.50	9.249
110'400	10'052.00	9.105	115'400	10'677.00	9.252
110'500	10'064.50	9.108	115'500	10'689.50	9.255
110'600	10'077.00	9.111	115'600	10'702.00	9.258
110'700	10'089.50	9.114	115'700	10'714.50	9.261
110'800	10'102.00	9.117	115'800	10'727.00	9.263
110'900	10'114.50	9.120	115'900	10'739.50	9.266
111'000	10'127.00	9.123	116'000	10'752.00	9.269
111'100	10'139.50	9.126	116'100	10'764.50	9.272
111'200	10'152.00	9.129	116'200	10'777.00	9.275
111'300	10'164.50	9.133	116'300	10'789.50	9.277
111'400	10'177.00	9.136	116'400	10'802.00	9.280
111'500	10'189.50	9.139	116'500	10'814.50	9.283
111'600	10'202.00	9.142	116'600	10'827.00	9.286
111'700	10'214.50	9.145	116'700	10'839.50	9.288
111'800	10'227.00	9.148	116'800	10'852.00	9.291
111'900	10'239.50	9.151	116'900	10'864.50	9.294
112'000	10'252.00	9.154	117'000	10'877.00	9.297
112'100	10'264.50	9.157	117'100	10'889.50	9.299
112'200	10'277.00	9.160	117'200	10'902.00	9.302
112'300	10'289.50	9.163	117'300	10'914.50	9.305
112'400	10'302.00	9.165	117'400	10'927.00	9.307
112'500	10'314.50	9.168	117'500	10'939.50	9.310
112'600	10'327.00	9.171	117'600	10'952.00	9.313
112'700	10'339.50	9.174	117'700	10'964.50	9.316
112'800	10'352.00	9.177	117'800	10'977.00	9.318
112'900	10'364.50	9.180	117'900	10'989.50	9.321
113'000	10'377.00	9.183	118'000	11'002.00	9.324
113'100	10'389.50	9.186	118'100	11'014.50	9.326
113'200	10'402.00	9.189	118'200	11'027.00	9.329
113'300	10'414.50	9.192	118'300	11'039.50	9.332
113'400	10'427.00	9.195	118'400	11'052.00	9.334
113'500	10'439.50	9.198	118'500	11'064.50	9.337
113'600	10'452.00	9.201	118'600	11'077.00	9.340
113'700	10'464.50	9.204	118'700	11'089.50	9.342
113'800	10'477.00	9.207	118'800	11'102.00	9.345
113'900	10'489.50	9.209	118'900	11'114.50	9.348
114'000	10'502.00	9.212	119'000	11'127.00	9.350
114'100	10'514.50	9.215	119'100	11'139.50	9.353
114'200	10'527.00	9.218	119'200	11'152.00	9.356
114'300	10'539.50	9.221	119'300	11'164.50	9.358
114'400	10'552.00	9.224	119'400	11'177.00	9.361
114'500	10'564.50	9.227	119'500	11'189.50	9.364
114'600	10'577.00	9.229	119'600	11'202.00	9.366
114'700	10'589.50	9.232	119'700	11'214.50	9.369
114'800	10'602.00	9.235	119'800	11'227.00	9.371
114'900	10'614.50	9.238	119'900	11'239.50	9.374
115'000	10'627.00	9.241	120'000	11'252.00	9.377

## Barème de l'impôt sur le revenu 2023

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
120'100	11'264.50	9.379	125'100	11'889.50	9.504
120'200	11'277.00	9.382	125'200	11'902.00	9.506
120'300	11'289.50	9.384	125'300	11'914.50	9.509
120'400	11'302.00	9.387	125'400	11'927.00	9.511
120'500	11'314.50	9.390	125'500	11'939.50	9.514
120'600	11'327.00	9.392	125'600	11'952.00	9.516
120'700	11'339.50	9.395	125'700	11'964.50	9.518
120'800	11'352.00	9.397	125'800	11'977.00	9.521
120'900	11'364.50	9.400	125'900	11'989.50	9.523
121'000	11'377.00	9.402	126'000	12'002.00	9.525
121'100	11'389.50	9.405	126'100	12'014.50	9.528
121'200	11'402.00	9.408	126'200	12'027.00	9.530
121'300	11'414.50	9.410	126'300	12'039.50	9.532
121'400	11'427.00	9.413	126'400	12'052.00	9.535
121'500	11'439.50	9.415	126'500	12'064.50	9.537
121'600	11'452.00	9.418	126'600	12'077.00	9.539
121'700	11'464.50	9.420	126'700	12'089.50	9.542
121'800	11'477.00	9.423	126'800	12'102.00	9.544
121'900	11'489.50	9.425	126'900	12'114.50	9.546
122'000	11'502.00	9.428	127'000	12'127.00	9.549
122'100	11'514.50	9.430	127'100	12'139.50	9.551
122'200	11'527.00	9.433	127'200	12'152.00	9.553
122'300	11'539.50	9.435	127'300	12'164.50	9.556
122'400	11'552.00	9.438	127'400	12'177.00	9.558
122'500	11'564.50	9.440	127'500	12'189.50	9.560
122'600	11'577.00	9.443	127'600	12'202.00	9.563
122'700	11'589.50	9.445	127'700	12'214.50	9.565
122'800	11'602.00	9.448	127'800	12'227.00	9.567
122'900	11'614.50	9.450	127'900	12'239.50	9.570
123'000	11'627.00	9.453	128'000	12'252.00	9.572
123'100	11'639.50	9.455	128'100	12'264.50	9.574
123'200	11'652.00	9.458	128'200	12'277.00	9.576
123'300	11'664.50	9.460	128'300	12'289.50	9.579
123'400	11'677.00	9.463	128'400	12'302.00	9.581
123'500	11'689.50	9.465	128'500	12'314.50	9.583
123'600	11'702.00	9.468	128'600	12'327.00	9.586
123'700	11'714.50	9.470	128'700	12'339.50	9.588
123'800	11'727.00	9.473	128'800	12'352.00	9.590
123'900	11'739.50	9.475	128'900	12'364.50	9.592
124'000	11'752.00	9.477	129'000	12'377.00	9.595
124'100	11'764.50	9.480	129'100	12'389.50	9.597
124'200	11'777.00	9.482	129'200	12'402.00	9.599
124'300	11'789.50	9.485	129'300	12'414.50	9.601
124'400	11'802.00	9.487	129'400	12'427.00	9.604
124'500	11'814.50	9.490	129'500	12'439.50	9.606
124'600	11'827.00	9.492	129'600	12'452.00	9.608
124'700	11'839.50	9.494	129'700	12'464.50	9.610
124'800	11'852.00	9.497	129'800	12'477.00	9.612
124'900	11'864.50	9.499	129'900	12'489.50	9.615
125'000	11'877.00	9.502	130'000	12'502.00	9.617

## Barème de l'impôt sur le revenu 2023

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
130'100	12'514.50	9.619	135'100	13'160.00	9.741
130'200	12'527.00	9.621	135'200	13'173.00	9.743
130'300	12'539.50	9.624	135'300	13'186.00	9.746
130'400	12'552.00	9.626	135'400	13'199.00	9.748
130'500	12'564.50	9.628	135'500	13'212.00	9.751
130'600	12'577.00	9.630	135'600	13'225.00	9.753
130'700	12'589.50	9.632	135'700	13'238.00	9.755
130'800	12'602.00	9.635	135'800	13'251.00	9.758
130'900	12'614.50	9.637	135'900	13'264.00	9.760
131'000	12'627.00	9.639	136'000	13'277.00	9.763
131'100	12'640.00	9.641	136'100	13'290.00	9.765
131'200	12'653.00	9.644	136'200	13'303.00	9.767
131'300	12'666.00	9.647	136'300	13'316.00	9.770
131'400	12'679.00	9.649	136'400	13'329.00	9.772
131'500	12'692.00	9.652	136'500	13'342.00	9.774
131'600	12'705.00	9.654	136'600	13'355.00	9.777
131'700	12'718.00	9.657	136'700	13'368.00	9.779
131'800	12'731.00	9.659	136'800	13'381.00	9.781
131'900	12'744.00	9.662	136'900	13'394.00	9.784
132'000	12'757.00	9.664	137'000	13'407.00	9.786
132'100	12'770.00	9.667	137'100	13'420.00	9.788
132'200	12'783.00	9.669	137'200	13'433.00	9.791
132'300	12'796.00	9.672	137'300	13'446.00	9.793
132'400	12'809.00	9.674	137'400	13'459.00	9.795
132'500	12'822.00	9.677	137'500	13'472.00	9.798
132'600	12'835.00	9.679	137'600	13'485.00	9.800
132'700	12'848.00	9.682	137'700	13'498.00	9.802
132'800	12'861.00	9.684	137'800	13'511.00	9.805
132'900	12'874.00	9.687	137'900	13'524.00	9.807
133'000	12'887.00	9.689	138'000	13'537.00	9.809
133'100	12'900.00	9.692	138'100	13'550.00	9.812
133'200	12'913.00	9.694	138'200	13'563.00	9.814
133'300	12'926.00	9.697	138'300	13'576.00	9.816
133'400	12'939.00	9.699	138'400	13'589.00	9.819
133'500	12'952.00	9.702	138'500	13'602.00	9.821
133'600	12'965.00	9.704	138'600	13'615.00	9.823
133'700	12'978.00	9.707	138'700	13'628.00	9.826
133'800	12'991.00	9.709	138'800	13'641.00	9.828
133'900	13'004.00	9.712	138'900	13'654.00	9.830
134'000	13'017.00	9.714	139'000	13'667.00	9.832
134'100	13'030.00	9.717	139'100	13'680.00	9.835
134'200	13'043.00	9.719	139'200	13'693.00	9.837
134'300	13'056.00	9.722	139'300	13'706.00	9.839
134'400	13'069.00	9.724	139'400	13'719.00	9.841
134'500	13'082.00	9.726	139'500	13'732.00	9.844
134'600	13'095.00	9.729	139'600	13'745.00	9.846
134'700	13'108.00	9.731	139'700	13'758.00	9.848
134'800	13'121.00	9.734	139'800	13'771.00	9.851
134'900	13'134.00	9.736	139'900	13'784.00	9.853
135'000	13'147.00	9.739	140'000	13'797.00	9.855

## Barème de l'impôt sur le revenu 2023

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
140'100	13'810.00	9.857	145'100	14'460.00	9.966
140'200	13'823.00	9.859	145'200	14'473.00	9.968
140'300	13'836.00	9.862	145'300	14'486.00	9.970
140'400	13'849.00	9.864	145'400	14'499.00	9.972
140'500	13'862.00	9.866	145'500	14'512.00	9.974
140'600	13'875.00	9.868	145'600	14'525.00	9.976
140'700	13'888.00	9.871	145'700	14'538.00	9.978
140'800	13'901.00	9.873	145'800	14'551.00	9.980
140'900	13'914.00	9.875	145'900	14'564.00	9.982
141'000	13'927.00	9.877	146'000	14'577.00	9.984
141'100	13'940.00	9.880	146'100	14'590.00	9.986
141'200	13'953.00	9.882	146'200	14'603.00	9.988
141'300	13'966.00	9.884	146'300	14'616.00	9.990
141'400	13'979.00	9.886	146'400	14'629.00	9.992
141'500	13'992.00	9.888	146'500	14'642.00	9.995
141'600	14'005.00	9.891	146'600	14'655.00	9.997
141'700	14'018.00	9.893	146'700	14'668.00	9.999
141'800	14'031.00	9.895	146'800	14'681.00	10.001
141'900	14'044.00	9.897	146'900	14'694.00	10.003
142'000	14'057.00	9.899	147'000	14'707.00	10.005
142'100	14'070.00	9.901	147'100	14'720.00	10.007
142'200	14'083.00	9.904	147'200	14'733.00	10.009
142'300	14'096.00	9.906	147'300	14'746.00	10.011
142'400	14'109.00	9.908	147'400	14'759.00	10.013
142'500	14'122.00	9.910	147'500	14'772.00	10.015
142'600	14'135.00	9.912	147'600	14'785.00	10.017
142'700	14'148.00	9.915	147'700	14'798.00	10.019
142'800	14'161.00	9.917	147'800	14'811.00	10.021
142'900	14'174.00	9.919	147'900	14'824.00	10.023
143'000	14'187.00	9.921	148'000	14'837.00	10.025
143'100	14'200.00	9.923	148'100	14'850.00	10.027
143'200	14'213.00	9.925	148'200	14'863.00	10.029
143'300	14'226.00	9.927	148'300	14'876.00	10.031
143'400	14'239.00	9.930	148'400	14'889.00	10.033
143'500	14'252.00	9.932	148'500	14'902.00	10.035
143'600	14'265.00	9.934	148'600	14'915.00	10.037
143'700	14'278.00	9.936	148'700	14'928.00	10.039
143'800	14'291.00	9.938	148'800	14'941.00	10.041
143'900	14'304.00	9.940	148'900	14'954.00	10.043
144'000	14'317.00	9.942	149'000	14'967.00	10.045
144'100	14'330.00	9.944	149'100	14'980.00	10.047
144'200	14'343.00	9.947	149'200	14'993.00	10.049
144'300	14'356.00	9.949	149'300	15'006.00	10.051
144'400	14'369.00	9.951	149'400	15'019.00	10.053
144'500	14'382.00	9.953	149'500	15'032.00	10.055
144'600	14'395.00	9.955	149'600	15'045.00	10.057
144'700	14'408.00	9.957	149'700	15'058.00	10.059
144'800	14'421.00	9.959	149'800	15'071.00	10.061
144'900	14'434.00	9.961	149'900	15'084.00	10.063
145'000	14'447.00	9.963	150'000	15'097.00	10.065

## Barème de l'impôt sur le revenu 2023

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
150'100	15'110.00	10.067	155'100	15'760.00	10.161
150'200	15'123.00	10.069	155'200	15'773.00	10.163
150'300	15'136.00	10.071	155'300	15'786.00	10.165
150'400	15'149.00	10.072	155'400	15'799.00	10.167
150'500	15'162.00	10.074	155'500	15'812.00	10.168
150'600	15'175.00	10.076	155'600	15'825.00	10.170
150'700	15'188.00	10.078	155'700	15'838.00	10.172
150'800	15'201.00	10.080	155'800	15'851.00	10.174
150'900	15'214.00	10.082	155'900	15'864.00	10.176
151'000	15'227.00	10.084	156'000	15'877.00	10.178
151'100	15'240.00	10.086	156'100	15'890.00	10.179
151'200	15'253.00	10.088	156'200	15'903.00	10.181
151'300	15'266.00	10.090	156'300	15'916.00	10.183
151'400	15'279.00	10.092	156'400	15'929.00	10.185
151'500	15'292.00	10.094	156'500	15'942.00	10.187
151'600	15'305.00	10.096	156'600	15'955.00	10.188
151'700	15'318.00	10.098	156'700	15'968.00	10.190
151'800	15'331.00	10.099	156'800	15'981.00	10.192
151'900	15'344.00	10.101	156'900	15'994.00	10.194
152'000	15'357.00	10.103	157'000	16'007.00	10.196
152'100	15'370.00	10.105	157'100	16'020.00	10.197
152'200	15'383.00	10.107	157'200	16'033.50	10.199
152'300	15'396.00	10.109	157'300	16'047.00	10.202
152'400	15'409.00	10.111	157'400	16'060.50	10.204
152'500	15'422.00	10.113	157'500	16'074.00	10.206
152'600	15'435.00	10.115	157'600	16'087.50	10.208
152'700	15'448.00	10.117	157'700	16'101.00	10.210
152'800	15'461.00	10.118	157'800	16'114.50	10.212
152'900	15'474.00	10.120	157'900	16'128.00	10.214
153'000	15'487.00	10.122	158'000	16'141.50	10.216
153'100	15'500.00	10.124	158'100	16'155.00	10.218
153'200	15'513.00	10.126	158'200	16'168.50	10.220
153'300	15'526.00	10.128	158'300	16'182.00	10.222
153'400	15'539.00	10.130	158'400	16'195.50	10.224
153'500	15'552.00	10.132	158'500	16'209.00	10.226
153'600	15'565.00	10.133	158'600	16'222.50	10.229
153'700	15'578.00	10.135	158'700	16'236.00	10.231
153'800	15'591.00	10.137	158'800	16'249.50	10.233
153'900	15'604.00	10.139	158'900	16'263.00	10.235
154'000	15'617.00	10.141	159'000	16'276.50	10.237
154'100	15'630.00	10.143	159'100	16'290.00	10.239
154'200	15'643.00	10.145	159'200	16'303.50	10.241
154'300	15'656.00	10.146	159'300	16'317.00	10.243
154'400	15'669.00	10.148	159'400	16'330.50	10.245
154'500	15'682.00	10.150	159'500	16'344.00	10.247
154'600	15'695.00	10.152	159'600	16'357.50	10.249
154'700	15'708.00	10.154	159'700	16'371.00	10.251
154'800	15'721.00	10.156	159'800	16'384.50	10.253
154'900	15'734.00	10.158	159'900	16'398.00	10.255
155'000	15'747.00	10.159	160'000	16'411.50	10.257

## Barème de l'impôt sur le revenu 2023

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
160'100	16'425.00	10.259	165'100	17'100.00	10.357
160'200	16'438.50	10.261	165'200	17'113.50	10.359
160'300	16'452.00	10.263	165'300	17'127.00	10.361
160'400	16'465.50	10.265	165'400	17'140.50	10.363
160'500	16'479.00	10.267	165'500	17'154.00	10.365
160'600	16'492.50	10.269	165'600	17'167.50	10.367
160'700	16'506.00	10.271	165'700	17'181.00	10.369
160'800	16'519.50	10.273	165'800	17'194.50	10.371
160'900	16'533.00	10.275	165'900	17'208.00	10.373
161'000	16'546.50	10.277	166'000	17'221.50	10.374
161'100	16'560.00	10.279	166'100	17'235.00	10.376
161'200	16'573.50	10.281	166'200	17'248.50	10.378
161'300	16'587.00	10.283	166'300	17'262.00	10.380
161'400	16'600.50	10.285	166'400	17'275.50	10.382
161'500	16'614.00	10.287	166'500	17'289.00	10.384
161'600	16'627.50	10.289	166'600	17'302.50	10.386
161'700	16'641.00	10.291	166'700	17'316.00	10.388
161'800	16'654.50	10.293	166'800	17'329.50	10.389
161'900	16'668.00	10.295	166'900	17'343.00	10.391
162'000	16'681.50	10.297	167'000	17'356.50	10.393
162'100	16'695.00	10.299	167'100	17'370.00	10.395
162'200	16'708.50	10.301	167'200	17'383.50	10.397
162'300	16'722.00	10.303	167'300	17'397.00	10.399
162'400	16'735.50	10.305	167'400	17'410.50	10.401
162'500	16'749.00	10.307	167'500	17'424.00	10.402
162'600	16'762.50	10.309	167'600	17'437.50	10.404
162'700	16'776.00	10.311	167'700	17'451.00	10.406
162'800	16'789.50	10.313	167'800	17'464.50	10.408
162'900	16'803.00	10.315	167'900	17'478.00	10.410
163'000	16'816.50	10.317	168'000	17'491.50	10.412
163'100	16'830.00	10.319	168'100	17'505.00	10.413
163'200	16'843.50	10.321	168'200	17'518.50	10.415
163'300	16'857.00	10.323	168'300	17'532.00	10.417
163'400	16'870.50	10.325	168'400	17'545.50	10.419
163'500	16'884.00	10.327	168'500	17'559.00	10.421
163'600	16'897.50	10.329	168'600	17'572.50	10.423
163'700	16'911.00	10.330	168'700	17'586.00	10.424
163'800	16'924.50	10.332	168'800	17'599.50	10.426
163'900	16'938.00	10.334	168'900	17'613.00	10.428
164'000	16'951.50	10.336	169'000	17'626.50	10.430
164'100	16'965.00	10.338	169'100	17'640.00	10.432
164'200	16'978.50	10.340	169'200	17'653.50	10.434
164'300	16'992.00	10.342	169'300	17'667.00	10.435
164'400	17'005.50	10.344	169'400	17'680.50	10.437
164'500	17'019.00	10.346	169'500	17'694.00	10.439
164'600	17'032.50	10.348	169'600	17'707.50	10.441
164'700	17'046.00	10.350	169'700	17'721.00	10.443
164'800	17'059.50	10.352	169'800	17'734.50	10.444
164'900	17'073.00	10.354	169'900	17'748.00	10.446
165'000	17'086.50	10.355	170'000	17'761.50	10.448

## Barème de l'impôt sur le revenu 2023

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
170'100	17'775.00	10.450	175'100	18'450.00	10.537
170'200	17'788.50	10.452	175'200	18'463.50	10.539
170'300	17'802.00	10.453	175'300	18'477.00	10.540
170'400	17'815.50	10.455	175'400	18'490.50	10.542
170'500	17'829.00	10.457	175'500	18'504.00	10.544
170'600	17'842.50	10.459	175'600	18'517.50	10.545
170'700	17'856.00	10.460	175'700	18'531.00	10.547
170'800	17'869.50	10.462	175'800	18'544.50	10.549
170'900	17'883.00	10.464	175'900	18'558.00	10.550
171'000	17'896.50	10.466	176'000	18'571.50	10.552
171'100	17'910.00	10.468	176'100	18'585.00	10.554
171'200	17'923.50	10.469	176'200	18'598.50	10.555
171'300	17'937.00	10.471	176'300	18'612.00	10.557
171'400	17'950.50	10.473	176'400	18'625.50	10.559
171'500	17'964.00	10.475	176'500	18'639.00	10.560
171'600	17'977.50	10.476	176'600	18'652.50	10.562
171'700	17'991.00	10.478	176'700	18'666.00	10.564
171'800	18'004.50	10.480	176'800	18'679.50	10.565
171'900	18'018.00	10.482	176'900	18'693.00	10.567
172'000	18'031.50	10.483	177'000	18'706.50	10.569
172'100	18'045.00	10.485	177'100	18'720.00	10.570
172'200	18'058.50	10.487	177'200	18'733.50	10.572
172'300	18'072.00	10.489	177'300	18'747.00	10.574
172'400	18'085.50	10.490	177'400	18'760.50	10.575
172'500	18'099.00	10.492	177'500	18'774.00	10.577
172'600	18'112.50	10.494	177'600	18'787.50	10.579
172'700	18'126.00	10.496	177'700	18'801.00	10.580
172'800	18'139.50	10.497	177'800	18'814.50	10.582
172'900	18'153.00	10.499	177'900	18'828.00	10.583
173'000	18'166.50	10.501	178'000	18'841.50	10.585
173'100	18'180.00	10.503	178'100	18'855.00	10.587
173'200	18'193.50	10.504	178'200	18'868.50	10.588
173'300	18'207.00	10.506	178'300	18'882.00	10.590
173'400	18'220.50	10.508	178'400	18'895.50	10.592
173'500	18'234.00	10.510	178'500	18'909.00	10.593
173'600	18'247.50	10.511	178'600	18'922.50	10.595
173'700	18'261.00	10.513	178'700	18'936.00	10.597
173'800	18'274.50	10.515	178'800	18'949.50	10.598
173'900	18'288.00	10.516	178'900	18'963.00	10.600
174'000	18'301.50	10.518	179'000	18'976.50	10.601
174'100	18'315.00	10.520	179'100	18'990.00	10.603
174'200	18'328.50	10.522	179'200	19'003.50	10.605
174'300	18'342.00	10.523	179'300	19'017.00	10.606
174'400	18'355.50	10.525	179'400	19'030.50	10.608
174'500	18'369.00	10.527	179'500	19'044.00	10.609
174'600	18'382.50	10.528	179'600	19'057.50	10.611
174'700	18'396.00	10.530	179'700	19'071.00	10.613
174'800	18'409.50	10.532	179'800	19'084.50	10.614
174'900	18'423.00	10.533	179'900	19'098.00	10.616
175'000	18'436.50	10.535	180'000	19'111.50	10.618

## Barème de l'impôt sur le revenu 2023

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
180'100	19'125.00	10.619	185'100	19'800.00	10.697
180'200	19'138.50	10.621	185'200	19'813.50	10.698
180'300	19'152.00	10.622	185'300	19'827.00	10.700
180'400	19'165.50	10.624	185'400	19'840.50	10.701
180'500	19'179.00	10.625	185'500	19'854.00	10.703
180'600	19'192.50	10.627	185'600	19'867.50	10.704
180'700	19'206.00	10.629	185'700	19'881.00	10.706
180'800	19'219.50	10.630	185'800	19'894.50	10.707
180'900	19'233.00	10.632	185'900	19'908.00	10.709
181'000	19'246.50	10.633	186'000	19'921.50	10.710
181'100	19'260.00	10.635	186'100	19'935.00	10.712
181'200	19'273.50	10.637	186'200	19'948.50	10.713
181'300	19'287.00	10.638	186'300	19'962.00	10.715
181'400	19'300.50	10.640	186'400	19'975.50	10.716
181'500	19'314.00	10.641	186'500	19'989.00	10.718
181'600	19'327.50	10.643	186'600	20'002.50	10.719
181'700	19'341.00	10.644	186'700	20'016.50	10.721
181'800	19'354.50	10.646	186'800	20'030.50	10.723
181'900	19'368.00	10.648	186'900	20'044.50	10.725
182'000	19'381.50	10.649	187'000	20'058.50	10.726
182'100	19'395.00	10.651	187'100	20'072.50	10.728
182'200	19'408.50	10.652	187'200	20'086.50	10.730
182'300	19'422.00	10.654	187'300	20'100.50	10.732
182'400	19'435.50	10.655	187'400	20'114.50	10.733
182'500	19'449.00	10.657	187'500	20'128.50	10.735
182'600	19'462.50	10.659	187'600	20'142.50	10.737
182'700	19'476.00	10.660	187'700	20'156.50	10.739
182'800	19'489.50	10.662	187'800	20'170.50	10.740
182'900	19'503.00	10.663	187'900	20'184.50	10.742
183'000	19'516.50	10.665	188'000	20'198.50	10.744
183'100	19'530.00	10.666	188'100	20'212.50	10.746
183'200	19'543.50	10.668	188'200	20'226.50	10.747
183'300	19'557.00	10.669	188'300	20'240.50	10.749
183'400	19'570.50	10.671	188'400	20'254.50	10.751
183'500	19'584.00	10.672	188'500	20'268.50	10.753
183'600	19'597.50	10.674	188'600	20'282.50	10.754
183'700	19'611.00	10.676	188'700	20'296.50	10.756
183'800	19'624.50	10.677	188'800	20'310.50	10.758
183'900	19'638.00	10.679	188'900	20'324.50	10.759
184'000	19'651.50	10.680	189'000	20'338.50	10.761
184'100	19'665.00	10.682	189'100	20'352.50	10.763
184'200	19'678.50	10.683	189'200	20'366.50	10.765
184'300	19'692.00	10.685	189'300	20'380.50	10.766
184'400	19'705.50	10.686	189'400	20'394.50	10.768
184'500	19'719.00	10.688	189'500	20'408.50	10.770
184'600	19'732.50	10.689	189'600	20'422.50	10.771
184'700	19'746.00	10.691	189'700	20'436.50	10.773
184'800	19'759.50	10.692	189'800	20'450.50	10.775
184'900	19'773.00	10.694	189'900	20'464.50	10.776
185'000	19'786.50	10.695	190'000	20'478.50	10.778

## Barème de l'impôt sur le revenu 2023

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
190'100	20'492.50	10.780	195'100	21'192.50	10.862
190'200	20'506.50	10.782	195'200	21'206.50	10.864
190'300	20'520.50	10.783	195'300	21'220.50	10.866
190'400	20'534.50	10.785	195'400	21'234.50	10.867
190'500	20'548.50	10.787	195'500	21'248.50	10.869
190'600	20'562.50	10.788	195'600	21'262.50	10.870
190'700	20'576.50	10.790	195'700	21'276.50	10.872
190'800	20'590.50	10.792	195'800	21'290.50	10.874
190'900	20'604.50	10.793	195'900	21'304.50	10.875
191'000	20'618.50	10.795	196'000	21'318.50	10.877
191'100	20'632.50	10.797	196'100	21'332.50	10.878
191'200	20'646.50	10.798	196'200	21'346.50	10.880
191'300	20'660.50	10.800	196'300	21'360.50	10.882
191'400	20'674.50	10.802	196'400	21'374.50	10.883
191'500	20'688.50	10.803	196'500	21'388.50	10.885
191'600	20'702.50	10.805	196'600	21'402.50	10.886
191'700	20'716.50	10.807	196'700	21'416.50	10.888
191'800	20'730.50	10.808	196'800	21'430.50	10.889
191'900	20'744.50	10.810	196'900	21'444.50	10.891
192'000	20'758.50	10.812	197'000	21'458.50	10.893
192'100	20'772.50	10.813	197'100	21'472.50	10.894
192'200	20'786.50	10.815	197'200	21'486.50	10.896
192'300	20'800.50	10.817	197'300	21'500.50	10.897
192'400	20'814.50	10.818	197'400	21'514.50	10.899
192'500	20'828.50	10.820	197'500	21'528.50	10.901
192'600	20'842.50	10.822	197'600	21'542.50	10.902
192'700	20'856.50	10.823	197'700	21'556.50	10.904
192'800	20'870.50	10.825	197'800	21'570.50	10.905
192'900	20'884.50	10.827	197'900	21'584.50	10.907
193'000	20'898.50	10.828	198'000	21'598.50	10.908
193'100	20'912.50	10.830	198'100	21'612.50	10.910
193'200	20'926.50	10.832	198'200	21'626.50	10.911
193'300	20'940.50	10.833	198'300	21'640.50	10.913
193'400	20'954.50	10.835	198'400	21'654.50	10.915
193'500	20'968.50	10.836	198'500	21'668.50	10.916
193'600	20'982.50	10.838	198'600	21'682.50	10.918
193'700	20'996.50	10.840	198'700	21'696.50	10.919
193'800	21'010.50	10.841	198'800	21'710.50	10.921
193'900	21'024.50	10.843	198'900	21'724.50	10.922
194'000	21'038.50	10.845	199'000	21'738.50	10.924
194'100	21'052.50	10.846	199'100	21'752.50	10.925
194'200	21'066.50	10.848	199'200	21'766.50	10.927
194'300	21'080.50	10.849	199'300	21'780.50	10.928
194'400	21'094.50	10.851	199'400	21'794.50	10.930
194'500	21'108.50	10.853	199'500	21'808.50	10.932
194'600	21'122.50	10.854	199'600	21'822.50	10.933
194'700	21'136.50	10.856	199'700	21'836.50	10.935
194'800	21'150.50	10.858	199'800	21'850.50	10.936
194'900	21'164.50	10.859	199'900	21'864.50	10.938
195'000	21'178.50	10.861	200'000	21'878.50	10.939

## Barème de l'impôt sur le revenu 2023

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
200'100	21'892.50	10.941	205'100	22'592.50	11.015
200'200	21'906.50	10.942	205'200	22'606.50	11.017
200'300	21'920.50	10.944	205'300	22'620.50	11.018
200'400	21'934.50	10.945	205'400	22'634.50	11.020
200'500	21'948.50	10.947	205'500	22'648.50	11.021
200'600	21'962.50	10.948	205'600	22'662.50	11.023
200'700	21'976.50	10.950	205'700	22'676.50	11.024
200'800	21'990.50	10.951	205'800	22'690.50	11.026
200'900	22'004.50	10.953	205'900	22'704.50	11.027
201'000	22'018.50	10.954	206'000	22'718.50	11.028
201'100	22'032.50	10.956	206'100	22'732.50	11.030
201'200	22'046.50	10.958	206'200	22'746.50	11.031
201'300	22'060.50	10.959	206'300	22'760.50	11.033
201'400	22'074.50	10.961	206'400	22'774.50	11.034
201'500	22'088.50	10.962	206'500	22'788.50	11.036
201'600	22'102.50	10.964	206'600	22'802.50	11.037
201'700	22'116.50	10.965	206'700	22'816.50	11.038
201'800	22'130.50	10.967	206'800	22'830.50	11.040
201'900	22'144.50	10.968	206'900	22'844.50	11.041
202'000	22'158.50	10.970	207'000	22'858.50	11.043
202'100	22'172.50	10.971	207'100	22'872.50	11.044
202'200	22'186.50	10.973	207'200	22'886.50	11.046
202'300	22'200.50	10.974	207'300	22'900.50	11.047
202'400	22'214.50	10.976	207'400	22'914.50	11.048
202'500	22'228.50	10.977	207'500	22'928.50	11.050
202'600	22'242.50	10.979	207'600	22'942.50	11.051
202'700	22'256.50	10.980	207'700	22'956.50	11.053
202'800	22'270.50	10.982	207'800	22'970.50	11.054
202'900	22'284.50	10.983	207'900	22'984.50	11.056
203'000	22'298.50	10.984	208'000	22'998.50	11.057
203'100	22'312.50	10.986	208'100	23'012.50	11.058
203'200	22'326.50	10.987	208'200	23'026.50	11.060
203'300	22'340.50	10.989	208'300	23'040.50	11.061
203'400	22'354.50	10.990	208'400	23'054.50	11.063
203'500	22'368.50	10.992	208'500	23'068.50	11.064
203'600	22'382.50	10.993	208'600	23'082.50	11.065
203'700	22'396.50	10.995	208'700	23'096.50	11.067
203'800	22'410.50	10.996	208'800	23'110.50	11.068
203'900	22'424.50	10.998	208'900	23'124.50	11.070
204'000	22'438.50	10.999	209'000	23'138.50	11.071
204'100	22'452.50	11.001	209'100	23'152.50	11.072
204'200	22'466.50	11.002	209'200	23'166.50	11.074
204'300	22'480.50	11.004	209'300	23'180.50	11.075
204'400	22'494.50	11.005	209'400	23'194.50	11.077
204'500	22'508.50	11.007	209'500	23'208.50	11.078
204'600	22'522.50	11.008	209'600	23'222.50	11.079
204'700	22'536.50	11.010	209'700	23'236.50	11.081
204'800	22'550.50	11.011	209'800	23'250.50	11.082
204'900	22'564.50	11.012	209'900	23'264.50	11.084
205'000	22'578.50	11.014	210'000	23'278.50	11.085

## Barème de l'impôt sur le revenu 2023

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
210'100	23'292.50	11.086	215'100	23'992.50	11.154
210'200	23'306.50	11.088	215'200	24'006.50	11.155
210'300	23'320.50	11.089	215'300	24'020.50	11.157
210'400	23'334.50	11.091	215'400	24'034.50	11.158
210'500	23'348.50	11.092	215'500	24'048.50	11.159
210'600	23'362.50	11.093	215'600	24'062.50	11.161
210'700	23'376.50	11.095	215'700	24'076.50	11.162
210'800	23'390.50	11.096	215'800	24'090.50	11.163
210'900	23'404.50	11.097	215'900	24'104.50	11.165
211'000	23'418.50	11.099	216'000	24'118.50	11.166
211'100	23'432.50	11.100	216'100	24'132.50	11.167
211'200	23'446.50	11.102	216'200	24'146.50	11.169
211'300	23'460.50	11.103	216'300	24'161.00	11.170
211'400	23'474.50	11.104	216'400	24'175.50	11.172
211'500	23'488.50	11.106	216'500	24'190.00	11.173
211'600	23'502.50	11.107	216'600	24'204.50	11.175
211'700	23'516.50	11.108	216'700	24'219.00	11.176
211'800	23'530.50	11.110	216'800	24'233.50	11.178
211'900	23'544.50	11.111	216'900	24'248.00	11.179
212'000	23'558.50	11.113	217'000	24'262.50	11.181
212'100	23'572.50	11.114	217'100	24'277.00	11.182
212'200	23'586.50	11.115	217'200	24'291.50	11.184
212'300	23'600.50	11.117	217'300	24'306.00	11.185
212'400	23'614.50	11.118	217'400	24'320.50	11.187
212'500	23'628.50	11.119	217'500	24'335.00	11.189
212'600	23'642.50	11.121	217'600	24'349.50	11.190
212'700	23'656.50	11.122	217'700	24'364.00	11.192
212'800	23'670.50	11.123	217'800	24'378.50	11.193
212'900	23'684.50	11.125	217'900	24'393.00	11.195
213'000	23'698.50	11.126	218'000	24'407.50	11.196
213'100	23'712.50	11.127	218'100	24'422.00	11.198
213'200	23'726.50	11.129	218'200	24'436.50	11.199
213'300	23'740.50	11.130	218'300	24'451.00	11.201
213'400	23'754.50	11.131	218'400	24'465.50	11.202
213'500	23'768.50	11.133	218'500	24'480.00	11.204
213'600	23'782.50	11.134	218'600	24'494.50	11.205
213'700	23'796.50	11.135	218'700	24'509.00	11.207
213'800	23'810.50	11.137	218'800	24'523.50	11.208
213'900	23'824.50	11.138	218'900	24'538.00	11.210
214'000	23'838.50	11.139	219'000	24'552.50	11.211
214'100	23'852.50	11.141	219'100	24'567.00	11.213
214'200	23'866.50	11.142	219'200	24'581.50	11.214
214'300	23'880.50	11.143	219'300	24'596.00	11.216
214'400	23'894.50	11.145	219'400	24'610.50	11.217
214'500	23'908.50	11.146	219'500	24'625.00	11.219
214'600	23'922.50	11.147	219'600	24'639.50	11.220
214'700	23'936.50	11.149	219'700	24'654.00	11.222
214'800	23'950.50	11.150	219'800	24'668.50	11.223
214'900	23'964.50	11.151	219'900	24'683.00	11.225
215'000	23'978.50	11.153	220'000	24'697.50	11.226

## Barème de l'impôt sur le revenu 2023

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
220'100	24'712.00	11.228	225'100	25'437.00	11.300
220'200	24'726.50	11.229	225'200	25'451.50	11.302
220'300	24'741.00	11.231	225'300	25'466.00	11.303
220'400	24'755.50	11.232	225'400	25'480.50	11.305
220'500	24'770.00	11.234	225'500	25'495.00	11.306
220'600	24'784.50	11.235	225'600	25'509.50	11.307
220'700	24'799.00	11.237	225'700	25'524.00	11.309
220'800	24'813.50	11.238	225'800	25'538.50	11.310
220'900	24'828.00	11.239	225'900	25'553.00	11.312
221'000	24'842.50	11.241	226'000	25'567.50	11.313
221'100	24'857.00	11.242	226'100	25'582.00	11.314
221'200	24'871.50	11.244	226'200	25'596.50	11.316
221'300	24'886.00	11.245	226'300	25'611.00	11.317
221'400	24'900.50	11.247	226'400	25'625.50	11.319
221'500	24'915.00	11.248	226'500	25'640.00	11.320
221'600	24'929.50	11.250	226'600	25'654.50	11.321
221'700	24'944.00	11.251	226'700	25'669.00	11.323
221'800	24'958.50	11.253	226'800	25'683.50	11.324
221'900	24'973.00	11.254	226'900	25'698.00	11.326
222'000	24'987.50	11.256	227'000	25'712.50	11.327
222'100	25'002.00	11.257	227'100	25'727.00	11.328
222'200	25'016.50	11.259	227'200	25'741.50	11.330
222'300	25'031.00	11.260	227'300	25'756.00	11.331
222'400	25'045.50	11.261	227'400	25'770.50	11.333
222'500	25'060.00	11.263	227'500	25'785.00	11.334
222'600	25'074.50	11.264	227'600	25'799.50	11.335
222'700	25'089.00	11.266	227'700	25'814.00	11.337
222'800	25'103.50	11.267	227'800	25'828.50	11.338
222'900	25'118.00	11.269	227'900	25'843.00	11.340
223'000	25'132.50	11.270	228'000	25'857.50	11.341
223'100	25'147.00	11.272	228'100	25'872.00	11.342
223'200	25'161.50	11.273	228'200	25'886.50	11.344
223'300	25'176.00	11.275	228'300	25'901.00	11.345
223'400	25'190.50	11.276	228'400	25'915.50	11.347
223'500	25'205.00	11.277	228'500	25'930.00	11.348
223'600	25'219.50	11.279	228'600	25'944.50	11.349
223'700	25'234.00	11.280	228'700	25'959.00	11.351
223'800	25'248.50	11.282	228'800	25'973.50	11.352
223'900	25'263.00	11.283	228'900	25'988.00	11.353
224'000	25'277.50	11.285	229'000	26'002.50	11.355
224'100	25'292.00	11.286	229'100	26'017.00	11.356
224'200	25'306.50	11.287	229'200	26'031.50	11.358
224'300	25'321.00	11.289	229'300	26'046.00	11.359
224'400	25'335.50	11.290	229'400	26'060.50	11.360
224'500	25'350.00	11.292	229'500	26'075.00	11.362
224'600	25'364.50	11.293	229'600	26'089.50	11.363
224'700	25'379.00	11.295	229'700	26'104.00	11.364
224'800	25'393.50	11.296	229'800	26'118.50	11.366
224'900	25'408.00	11.297	229'900	26'133.00	11.367
225'000	25'422.50	11.299	230'000	26'147.50	11.368

## Barème de l'impôt sur le revenu 2023

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
230'100	26'162.00	11.370	235'100	26'887.00	11.436
230'200	26'176.50	11.371	235'200	26'901.50	11.438
230'300	26'191.00	11.373	235'300	26'916.00	11.439
230'400	26'205.50	11.374	235'400	26'930.50	11.440
230'500	26'220.00	11.375	235'500	26'945.00	11.442
230'600	26'234.50	11.377	235'600	26'959.50	11.443
230'700	26'249.00	11.378	235'700	26'974.00	11.444
230'800	26'263.50	11.379	235'800	26'988.50	11.446
230'900	26'278.00	11.381	235'900	27'003.00	11.447
231'000	26'292.50	11.382	236'000	27'017.50	11.448
231'100	26'307.00	11.383	236'100	27'032.00	11.449
231'200	26'321.50	11.385	236'200	27'046.50	11.451
231'300	26'336.00	11.386	236'300	27'061.00	11.452
231'400	26'350.50	11.387	236'400	27'075.50	11.453
231'500	26'365.00	11.389	236'500	27'090.00	11.455
231'600	26'379.50	11.390	236'600	27'104.50	11.456
231'700	26'394.00	11.391	236'700	27'119.00	11.457
231'800	26'408.50	11.393	236'800	27'133.50	11.458
231'900	26'423.00	11.394	236'900	27'148.00	11.460
232'000	26'437.50	11.395	237'000	27'162.50	11.461
232'100	26'452.00	11.397	237'100	27'177.00	11.462
232'200	26'466.50	11.398	237'200	27'191.50	11.464
232'300	26'481.00	11.399	237'300	27'206.00	11.465
232'400	26'495.50	11.401	237'400	27'220.50	11.466
232'500	26'510.00	11.402	237'500	27'235.00	11.467
232'600	26'524.50	11.403	237'600	27'249.50	11.469
232'700	26'539.00	11.405	237'700	27'264.00	11.470
232'800	26'553.50	11.406	237'800	27'278.50	11.471
232'900	26'568.00	11.407	237'900	27'293.00	11.472
233'000	26'582.50	11.409	238'000	27'307.50	11.474
233'100	26'597.00	11.410	238'100	27'322.00	11.475
233'200	26'611.50	11.411	238'200	27'336.50	11.476
233'300	26'626.00	11.413	238'300	27'351.00	11.478
233'400	26'640.50	11.414	238'400	27'365.50	11.479
233'500	26'655.00	11.415	238'500	27'380.00	11.480
233'600	26'669.50	11.417	238'600	27'394.50	11.481
233'700	26'684.00	11.418	238'700	27'409.00	11.483
233'800	26'698.50	11.419	238'800	27'423.50	11.484
233'900	26'713.00	11.421	238'900	27'438.00	11.485
234'000	26'727.50	11.422	239'000	27'452.50	11.486
234'100	26'742.00	11.423	239'100	27'467.00	11.488
234'200	26'756.50	11.425	239'200	27'481.50	11.489
234'300	26'771.00	11.426	239'300	27'496.00	11.490
234'400	26'785.50	11.427	239'400	27'510.50	11.491
234'500	26'800.00	11.429	239'500	27'525.00	11.493
234'600	26'814.50	11.430	239'600	27'539.50	11.494
234'700	26'829.00	11.431	239'700	27'554.00	11.495
234'800	26'843.50	11.432	239'800	27'568.50	11.496
234'900	26'858.00	11.434	239'900	27'583.00	11.498
235'000	26'872.50	11.435	240'000	27'597.50	11.499

## Barème de l'impôt sur le revenu 2023

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
240'100	27'612.00	11.500	245'100	28'337.00	11.561
240'200	27'626.50	11.501	245'200	28'351.50	11.563
240'300	27'641.00	11.503	245'300	28'366.00	11.564
240'400	27'655.50	11.504	245'400	28'380.50	11.565
240'500	27'670.00	11.505	245'500	28'395.00	11.566
240'600	27'684.50	11.506	245'600	28'409.50	11.567
240'700	27'699.00	11.508	245'700	28'424.00	11.569
240'800	27'713.50	11.509	245'800	28'438.50	11.570
240'900	27'728.00	11.510	245'900	28'453.00	11.571
241'000	27'742.50	11.511	246'000	28'467.50	11.572
241'100	27'757.00	11.513	246'100	28'482.00	11.573
241'200	27'771.50	11.514	246'200	28'496.50	11.575
241'300	27'786.00	11.515	246'300	28'511.00	11.576
241'400	27'800.50	11.516	246'400	28'525.50	11.577
241'500	27'815.00	11.518	246'500	28'540.00	11.578
241'600	27'829.50	11.519	246'600	28'554.50	11.579
241'700	27'844.00	11.520	246'700	28'569.00	11.580
241'800	27'858.50	11.521	246'800	28'583.50	11.582
241'900	27'873.00	11.523	246'900	28'598.00	11.583
242'000	27'887.50	11.524	247'000	28'612.50	11.584
242'100	27'902.00	11.525	247'100	28'627.00	11.585
242'200	27'916.50	11.526	247'200	28'641.50	11.586
242'300	27'931.00	11.527	247'300	28'656.00	11.588
242'400	27'945.50	11.529	247'400	28'670.50	11.589
242'500	27'960.00	11.530	247'500	28'685.00	11.590
242'600	27'974.50	11.531	247'600	28'699.50	11.591
242'700	27'989.00	11.532	247'700	28'714.00	11.592
242'800	28'003.50	11.534	247'800	28'728.50	11.593
242'900	28'018.00	11.535	247'900	28'743.00	11.595
243'000	28'032.50	11.536	248'000	28'757.50	11.596
243'100	28'047.00	11.537	248'100	28'772.00	11.597
243'200	28'061.50	11.538	248'200	28'786.50	11.598
243'300	28'076.00	11.540	248'300	28'801.00	11.599
243'400	28'090.50	11.541	248'400	28'816.00	11.601
243'500	28'105.00	11.542	248'500	28'831.00	11.602
243'600	28'119.50	11.543	248'600	28'846.00	11.603
243'700	28'134.00	11.545	248'700	28'861.00	11.605
243'800	28'148.50	11.546	248'800	28'876.00	11.606
243'900	28'163.00	11.547	248'900	28'891.00	11.607
244'000	28'177.50	11.548	249'000	28'906.00	11.609
244'100	28'192.00	11.549	249'100	28'921.00	11.610
244'200	28'206.50	11.551	249'200	28'936.00	11.612
244'300	28'221.00	11.552	249'300	28'951.00	11.613
244'400	28'235.50	11.553	249'400	28'966.00	11.614
244'500	28'250.00	11.554	249'500	28'981.00	11.616
244'600	28'264.50	11.555	249'600	28'996.00	11.617
244'700	28'279.00	11.557	249'700	29'011.00	11.618
244'800	28'293.50	11.558	249'800	29'026.00	11.620
244'900	28'308.00	11.559	249'900	29'041.00	11.621
245'000	28'322.50	11.560	250'000	29'056.00	11.622

## Barème de l'impôt sur le revenu 2023

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
250'100	29'071.00	11.624	255'100	29'821.00	11.690
250'200	29'086.00	11.625	255'200	29'836.00	11.691
250'300	29'101.00	11.626	255'300	29'851.00	11.693
250'400	29'116.00	11.628	255'400	29'866.00	11.694
250'500	29'131.00	11.629	255'500	29'881.00	11.695
250'600	29'146.00	11.630	255'600	29'896.00	11.696
250'700	29'161.00	11.632	255'700	29'911.00	11.698
250'800	29'176.00	11.633	255'800	29'926.00	11.699
250'900	29'191.00	11.635	255'900	29'941.00	11.700
251'000	29'206.00	11.636	256'000	29'956.00	11.702
251'100	29'221.00	11.637	256'100	29'971.00	11.703
251'200	29'236.00	11.639	256'200	29'986.00	11.704
251'300	29'251.00	11.640	256'300	30'001.00	11.705
251'400	29'266.00	11.641	256'400	30'016.00	11.707
251'500	29'281.00	11.643	256'500	30'031.00	11.708
251'600	29'296.00	11.644	256'600	30'046.00	11.709
251'700	29'311.00	11.645	256'700	30'061.00	11.711
251'800	29'326.00	11.647	256'800	30'076.00	11.712
251'900	29'341.00	11.648	256'900	30'091.00	11.713
252'000	29'356.00	11.649	257'000	30'106.00	11.714
252'100	29'371.00	11.651	257'100	30'121.00	11.716
252'200	29'386.00	11.652	257'200	30'136.00	11.717
252'300	29'401.00	11.653	257'300	30'151.00	11.718
252'400	29'416.00	11.655	257'400	30'166.00	11.720
252'500	29'431.00	11.656	257'500	30'181.00	11.721
252'600	29'446.00	11.657	257'600	30'196.00	11.722
252'700	29'461.00	11.658	257'700	30'211.00	11.723
252'800	29'476.00	11.660	257'800	30'226.00	11.725
252'900	29'491.00	11.661	257'900	30'241.00	11.726
253'000	29'506.00	11.662	258'000	30'256.00	11.727
253'100	29'521.00	11.664	258'100	30'271.00	11.728
253'200	29'536.00	11.665	258'200	30'286.00	11.730
253'300	29'551.00	11.666	258'300	30'301.00	11.731
253'400	29'566.00	11.668	258'400	30'316.00	11.732
253'500	29'581.00	11.669	258'500	30'331.00	11.733
253'600	29'596.00	11.670	258'600	30'346.00	11.735
253'700	29'611.00	11.672	258'700	30'361.00	11.736
253'800	29'626.00	11.673	258'800	30'376.00	11.737
253'900	29'641.00	11.674	258'900	30'391.00	11.739
254'000	29'656.00	11.676	259'000	30'406.00	11.740
254'100	29'671.00	11.677	259'100	30'421.00	11.741
254'200	29'686.00	11.678	259'200	30'436.00	11.742
254'300	29'701.00	11.680	259'300	30'451.00	11.744
254'400	29'716.00	11.681	259'400	30'466.00	11.745
254'500	29'731.00	11.682	259'500	30'481.00	11.746
254'600	29'746.00	11.683	259'600	30'496.00	11.747
254'700	29'761.00	11.685	259'700	30'511.00	11.749
254'800	29'776.00	11.686	259'800	30'526.00	11.750
254'900	29'791.00	11.687	259'900	30'541.00	11.751
255'000	29'806.00	11.689	260'000	30'556.00	11.752

## Barème de l'impôt sur le revenu 2023

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
260'100	30'571.00	11.754	265'100	31'321.00	11.815
260'200	30'586.00	11.755	265'200	31'336.00	11.816
260'300	30'601.00	11.756	265'300	31'351.00	11.817
260'400	30'616.00	11.757	265'400	31'366.00	11.818
260'500	30'631.00	11.759	265'500	31'381.00	11.820
260'600	30'646.00	11.760	265'600	31'396.00	11.821
260'700	30'661.00	11.761	265'700	31'411.00	11.822
260'800	30'676.00	11.762	265'800	31'426.00	11.823
260'900	30'691.00	11.764	265'900	31'441.00	11.824
261'000	30'706.00	11.765	266'000	31'456.00	11.826
261'100	30'721.00	11.766	266'100	31'471.00	11.827
261'200	30'736.00	11.767	266'200	31'486.00	11.828
261'300	30'751.00	11.768	266'300	31'501.00	11.829
261'400	30'766.00	11.770	266'400	31'516.00	11.830
261'500	30'781.00	11.771	266'500	31'531.00	11.832
261'600	30'796.00	11.772	266'600	31'546.00	11.833
261'700	30'811.00	11.773	266'700	31'561.00	11.834
261'800	30'826.00	11.775	266'800	31'576.00	11.835
261'900	30'841.00	11.776	266'900	31'591.00	11.836
262'000	30'856.00	11.777	267'000	31'606.00	11.837
262'100	30'871.00	11.778	267'100	31'621.00	11.839
262'200	30'886.00	11.780	267'200	31'636.00	11.840
262'300	30'901.00	11.781	267'300	31'651.00	11.841
262'400	30'916.00	11.782	267'400	31'666.00	11.842
262'500	30'931.00	11.783	267'500	31'681.00	11.843
262'600	30'946.00	11.784	267'600	31'696.00	11.845
262'700	30'961.00	11.786	267'700	31'711.00	11.846
262'800	30'976.00	11.787	267'800	31'726.00	11.847
262'900	30'991.00	11.788	267'900	31'741.00	11.848
263'000	31'006.00	11.789	268'000	31'756.00	11.849
263'100	31'021.00	11.791	268'100	31'771.00	11.850
263'200	31'036.00	11.792	268'200	31'786.00	11.852
263'300	31'051.00	11.793	268'300	31'801.00	11.853
263'400	31'066.00	11.794	268'400	31'816.00	11.854
263'500	31'081.00	11.795	268'500	31'831.00	11.855
263'600	31'096.00	11.797	268'600	31'846.00	11.856
263'700	31'111.00	11.798	268'700	31'861.00	11.857
263'800	31'126.00	11.799	268'800	31'876.00	11.859
263'900	31'141.00	11.800	268'900	31'891.00	11.860
264'000	31'156.00	11.802	269'000	31'906.00	11.861
264'100	31'171.00	11.803	269'100	31'921.00	11.862
264'200	31'186.00	11.804	269'200	31'936.00	11.863
264'300	31'201.00	11.805	269'300	31'951.00	11.864
264'400	31'216.00	11.806	269'400	31'966.00	11.866
264'500	31'231.00	11.808	269'500	31'981.00	11.867
264'600	31'246.00	11.809	269'600	31'996.00	11.868
264'700	31'261.00	11.810	269'700	32'011.00	11.869
264'800	31'276.00	11.811	269'800	32'026.00	11.870
264'900	31'291.00	11.812	269'900	32'041.00	11.871
265'000	31'306.00	11.814	270'000	32'056.00	11.873

## Barème de l'impôt sur le revenu 2023

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
270'100	32'071.00	11.874	275'100	32'821.00	11.931
270'200	32'086.00	11.875	275'200	32'836.00	11.932
270'300	32'101.00	11.876	275'300	32'851.00	11.933
270'400	32'116.00	11.877	275'400	32'866.00	11.934
270'500	32'131.00	11.878	275'500	32'881.00	11.935
270'600	32'146.00	11.880	275'600	32'896.00	11.936
270'700	32'161.00	11.881	275'700	32'911.00	11.937
270'800	32'176.00	11.882	275'800	32'926.00	11.938
270'900	32'191.00	11.883	275'900	32'941.00	11.939
271'000	32'206.00	11.884	276'000	32'956.00	11.941
271'100	32'221.00	11.885	276'100	32'971.00	11.942
271'200	32'236.00	11.886	276'200	32'986.00	11.943
271'300	32'251.00	11.888	276'300	33'001.00	11.944
271'400	32'266.00	11.889	276'400	33'016.00	11.945
271'500	32'281.00	11.890	276'500	33'031.00	11.946
271'600	32'296.00	11.891	276'600	33'046.00	11.947
271'700	32'311.00	11.892	276'700	33'061.00	11.948
271'800	32'326.00	11.893	276'800	33'076.00	11.949
271'900	32'341.00	11.894	276'900	33'091.00	11.951
272'000	32'356.00	11.896	277'000	33'106.00	11.952
272'100	32'371.00	11.897	277'100	33'121.00	11.953
272'200	32'386.00	11.898	277'200	33'136.00	11.954
272'300	32'401.00	11.899	277'300	33'151.00	11.955
272'400	32'416.00	11.900	277'400	33'166.00	11.956
272'500	32'431.00	11.901	277'500	33'181.00	11.957
272'600	32'446.00	11.902	277'600	33'196.00	11.958
272'700	32'461.00	11.904	277'700	33'211.00	11.959
272'800	32'476.00	11.905	277'800	33'226.00	11.960
272'900	32'491.00	11.906	277'900	33'241.00	11.961
273'000	32'506.00	11.907	278'000	33'256.00	11.963
273'100	32'521.00	11.908	278'100	33'271.00	11.964
273'200	32'536.00	11.909	278'200	33'286.00	11.965
273'300	32'551.00	11.910	278'300	33'301.00	11.966
273'400	32'566.00	11.911	278'400	33'316.00	11.967
273'500	32'581.00	11.913	278'500	33'331.00	11.968
273'600	32'596.00	11.914	278'600	33'346.00	11.969
273'700	32'611.00	11.915	278'700	33'361.00	11.970
273'800	32'626.00	11.916	278'800	33'376.00	11.971
273'900	32'641.00	11.917	278'900	33'391.00	11.972
274'000	32'656.00	11.918	279'000	33'406.00	11.973
274'100	32'671.00	11.919	279'100	33'421.00	11.975
274'200	32'686.00	11.920	279'200	33'436.00	11.976
274'300	32'701.00	11.922	279'300	33'451.00	11.977
274'400	32'716.00	11.923	279'400	33'466.00	11.978
274'500	32'731.00	11.924	279'500	33'481.00	11.979
274'600	32'746.00	11.925	279'600	33'496.00	11.980
274'700	32'761.00	11.926	279'700	33'511.00	11.981
274'800	32'776.00	11.927	279'800	33'526.00	11.982
274'900	32'791.00	11.928	279'900	33'541.00	11.983
275'000	32'806.00	11.929	280'000	33'556.00	11.984

## Barème de l'impôt sur le revenu 2023

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
280'100	33'571.00	11.985	285'100	34'332.50	12.042
280'200	33'586.00	11.986	285'200	34'348.00	12.043
280'300	33'601.00	11.988	285'300	34'363.50	12.045
280'400	33'616.00	11.989	285'400	34'379.00	12.046
280'500	33'631.00	11.990	285'500	34'394.50	12.047
280'600	33'646.00	11.991	285'600	34'410.00	12.048
280'700	33'661.00	11.992	285'700	34'425.50	12.050
280'800	33'676.00	11.993	285'800	34'441.00	12.051
280'900	33'691.00	11.994	285'900	34'456.50	12.052
281'000	33'706.00	11.995	286'000	34'472.00	12.053
281'100	33'721.00	11.996	286'100	34'487.50	12.054
281'200	33'736.00	11.997	286'200	34'503.00	12.056
281'300	33'751.00	11.998	286'300	34'518.50	12.057
281'400	33'766.00	11.999	286'400	34'534.00	12.058
281'500	33'781.00	12.000	286'500	34'549.50	12.059
281'600	33'796.00	12.001	286'600	34'565.00	12.060
281'700	33'811.00	12.002	286'700	34'580.50	12.062
281'800	33'826.00	12.004	286'800	34'596.00	12.063
281'900	33'841.00	12.005	286'900	34'611.50	12.064
282'000	33'856.00	12.006	287'000	34'627.00	12.065
282'100	33'871.00	12.007	287'100	34'642.50	12.066
282'200	33'886.00	12.008	287'200	34'658.00	12.068
282'300	33'901.00	12.009	287'300	34'673.50	12.069
282'400	33'916.00	12.010	287'400	34'689.00	12.070
282'500	33'931.00	12.011	287'500	34'704.50	12.071
282'600	33'946.00	12.012	287'600	34'720.00	12.072
282'700	33'961.00	12.013	287'700	34'735.50	12.074
282'800	33'976.00	12.014	287'800	34'751.00	12.075
282'900	33'991.50	12.015	287'900	34'766.50	12.076
283'000	34'007.00	12.017	288'000	34'782.00	12.077
283'100	34'022.50	12.018	288'100	34'797.50	12.078
283'200	34'038.00	12.019	288'200	34'813.00	12.079
283'300	34'053.50	12.020	288'300	34'828.50	12.081
283'400	34'069.00	12.022	288'400	34'844.00	12.082
283'500	34'084.50	12.023	288'500	34'859.50	12.083
283'600	34'100.00	12.024	288'600	34'875.00	12.084
283'700	34'115.50	12.025	288'700	34'890.50	12.085
283'800	34'131.00	12.026	288'800	34'906.00	12.087
283'900	34'146.50	12.028	288'900	34'921.50	12.088
284'000	34'162.00	12.029	289'000	34'937.00	12.089
284'100	34'177.50	12.030	289'100	34'952.50	12.090
284'200	34'193.00	12.031	289'200	34'968.00	12.091
284'300	34'208.50	12.033	289'300	34'983.50	12.092
284'400	34'224.00	12.034	289'400	34'999.00	12.094
284'500	34'239.50	12.035	289'500	35'014.50	12.095
284'600	34'255.00	12.036	289'600	35'030.00	12.096
284'700	34'270.50	12.037	289'700	35'045.50	12.097
284'800	34'286.00	12.039	289'800	35'061.00	12.098
284'900	34'301.50	12.040	289'900	35'076.50	12.100
285'000	34'317.00	12.041	290'000	35'092.00	12.101

## Barème de l'impôt sur le revenu 2023

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
290'100	35'107.50	12.102	295'100	35'882.50	12.159
290'200	35'123.00	12.103	295'200	35'898.00	12.161
290'300	35'138.50	12.104	295'300	35'913.50	12.162
290'400	35'154.00	12.105	295'400	35'929.00	12.163
290'500	35'169.50	12.107	295'500	35'944.50	12.164
290'600	35'185.00	12.108	295'600	35'960.00	12.165
290'700	35'200.50	12.109	295'700	35'975.50	12.166
290'800	35'216.00	12.110	295'800	35'991.00	12.167
290'900	35'231.50	12.111	295'900	36'006.50	12.168
291'000	35'247.00	12.112	296'000	36'022.00	12.170
291'100	35'262.50	12.114	296'100	36'037.50	12.171
291'200	35'278.00	12.115	296'200	36'053.00	12.172
291'300	35'293.50	12.116	296'300	36'068.50	12.173
291'400	35'309.00	12.117	296'400	36'084.00	12.174
291'500	35'324.50	12.118	296'500	36'099.50	12.175
291'600	35'340.00	12.119	296'600	36'115.00	12.176
291'700	35'355.50	12.121	296'700	36'130.50	12.177
291'800	35'371.00	12.122	296'800	36'146.00	12.179
291'900	35'386.50	12.123	296'900	36'161.50	12.180
292'000	35'402.00	12.124	297'000	36'177.00	12.181
292'100	35'417.50	12.125	297'100	36'192.50	12.182
292'200	35'433.00	12.126	297'200	36'208.00	12.183
292'300	35'448.50	12.127	297'300	36'223.50	12.184
292'400	35'464.00	12.129	297'400	36'239.00	12.185
292'500	35'479.50	12.130	297'500	36'254.50	12.186
292'600	35'495.00	12.131	297'600	36'270.00	12.188
292'700	35'510.50	12.132	297'700	36'285.50	12.189
292'800	35'526.00	12.133	297'800	36'301.00	12.190
292'900	35'541.50	12.134	297'900	36'316.50	12.191
293'000	35'557.00	12.135	298'000	36'332.00	12.192
293'100	35'572.50	12.137	298'100	36'347.50	12.193
293'200	35'588.00	12.138	298'200	36'363.00	12.194
293'300	35'603.50	12.139	298'300	36'378.50	12.195
293'400	35'619.00	12.140	298'400	36'394.00	12.196
293'500	35'634.50	12.141	298'500	36'409.50	12.197
293'600	35'650.00	12.142	298'600	36'425.00	12.199
293'700	35'665.50	12.144	298'700	36'440.50	12.200
293'800	35'681.00	12.145	298'800	36'456.00	12.201
293'900	35'696.50	12.146	298'900	36'471.50	12.202
294'000	35'712.00	12.147	299'000	36'487.00	12.203
294'100	35'727.50	12.148	299'100	36'502.50	12.204
294'200	35'743.00	12.149	299'200	36'518.00	12.205
294'300	35'758.50	12.150	299'300	36'533.50	12.206
294'400	35'774.00	12.151	299'400	36'549.00	12.207
294'500	35'789.50	12.153	299'500	36'564.50	12.209
294'600	35'805.00	12.154	299'600	36'580.00	12.210
294'700	35'820.50	12.155	299'700	36'595.50	12.211
294'800	35'836.00	12.156	299'800	36'611.00	12.212
294'900	35'851.50	12.157	299'900	36'626.50	12.213
295'000	35'867.00	12.158	300'000	36'642.00	12.214

## Barème de l'impôt sur le revenu 2023

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	36'642.00
Impôt s/ 127'900 à 15.5 %	19'824.50
Impôt total	<u>56'466.50</u>

Taux :

$\frac{56'466.50 \times 1'00}{427'900}$	<b>13.196 %</b>
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