

## Barème de l'impôt sur la fortune 2012

Coefficient 100 %

| Fortune imposable | Impôt de base | Taux en ‰ | Fortune imposable | Impôt de base | Taux en ‰ |
|-------------------|---------------|-----------|-------------------|---------------|-----------|
| 50'000            | 24.40         | 0.488     | 100'000           | 80.80         | 0.808     |
| 51'000            | 25.35         | 0.497     | 101'000           | 82.50         | 0.817     |
| 52'000            | 26.35         | 0.506     | 102'000           | 84.15         | 0.825     |
| 53'000            | 27.30         | 0.515     | 103'000           | 85.85         | 0.834     |
| 54'000            | 28.25         | 0.524     | 104'000           | 87.55         | 0.842     |
| 55'000            | 29.25         | 0.532     | 105'000           | 89.25         | 0.850     |
| 56'000            | 30.20         | 0.539     | 106'000           | 90.95         | 0.858     |
| 57'000            | 31.20         | 0.547     | 107'000           | 92.60         | 0.866     |
| 58'000            | 32.15         | 0.554     | 108'000           | 94.30         | 0.873     |
| 59'000            | 33.10         | 0.561     | 109'000           | 96.00         | 0.881     |
| 60'000            | 34.10         | 0.568     | 110'000           | 97.70         | 0.888     |
| 61'000            | 35.05         | 0.575     | 111'000           | 99.40         | 0.895     |
| 62'000            | 36.05         | 0.581     | 112'000           | 101.05        | 0.902     |
| 63'000            | 37.00         | 0.587     | 113'000           | 102.75        | 0.909     |
| 64'000            | 37.95         | 0.593     | 114'000           | 104.45        | 0.916     |
| 65'000            | 38.95         | 0.599     | 115'000           | 106.15        | 0.923     |
| 66'000            | 39.90         | 0.605     | 116'000           | 107.85        | 0.930     |
| 67'000            | 40.90         | 0.610     | 117'000           | 109.50        | 0.936     |
| 68'000            | 41.85         | 0.615     | 118'000           | 111.20        | 0.942     |
| 69'000            | 42.80         | 0.621     | 119'000           | 112.90        | 0.949     |
| 70'000            | 43.80         | 0.626     | 120'000           | 114.60        | 0.955     |
| 71'000            | 44.75         | 0.630     | 121'000           | 116.30        | 0.961     |
| 72'000            | 45.75         | 0.635     | 122'000           | 117.95        | 0.967     |
| 73'000            | 46.70         | 0.640     | 123'000           | 119.65        | 0.973     |
| 74'000            | 47.65         | 0.644     | 124'000           | 121.35        | 0.979     |
| 75'000            | 48.65         | 0.649     | 125'000           | 123.05        | 0.984     |
| 76'000            | 49.60         | 0.653     | 126'000           | 124.75        | 0.990     |
| 77'000            | 50.60         | 0.657     | 127'000           | 126.40        | 0.995     |
| 78'000            | 51.55         | 0.661     | 128'000           | 128.10        | 1.001     |
| 79'000            | 52.50         | 0.665     | 129'000           | 129.80        | 1.006     |
| 80'000            | 53.50         | 0.669     | 130'000           | 131.50        | 1.011     |
| 81'000            | 54.45         | 0.672     | 131'000           | 133.20        | 1.017     |
| 82'000            | 55.45         | 0.676     | 132'000           | 134.85        | 1.022     |
| 83'000            | 56.40         | 0.680     | 133'000           | 136.55        | 1.027     |
| 84'000            | 57.35         | 0.683     | 134'000           | 138.25        | 1.032     |
| 85'000            | 58.35         | 0.686     | 135'000           | 139.95        | 1.037     |
| 86'000            | 59.30         | 0.690     | 136'000           | 141.65        | 1.041     |
| 87'000            | 60.30         | 0.693     | 137'000           | 143.30        | 1.046     |
| 88'000            | 61.25         | 0.696     | 138'000           | 145.00        | 1.051     |
| 89'000            | 62.20         | 0.699     | 139'000           | 146.70        | 1.055     |
| 90'000            | 63.90         | 0.710     | 140'000           | 148.40        | 1.060     |
| 91'000            | 65.60         | 0.721     | 141'000           | 150.10        | 1.064     |
| 92'000            | 67.25         | 0.731     | 142'000           | 151.75        | 1.069     |
| 93'000            | 68.95         | 0.742     | 143'000           | 153.45        | 1.073     |
| 94'000            | 70.65         | 0.752     | 144'000           | 155.15        | 1.077     |
| 95'000            | 72.35         | 0.761     | 145'000           | 156.85        | 1.082     |
| 96'000            | 74.05         | 0.771     | 146'000           | 158.55        | 1.086     |
| 97'000            | 75.70         | 0.781     | 147'000           | 160.20        | 1.090     |
| 98'000            | 77.40         | 0.790     | 148'000           | 161.90        | 1.094     |
| 99'000            | 79.10         | 0.799     | 149'000           | 163.60        | 1.098     |

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|-------------------|---------------|-----------|-------------------|---------------|-----------|
| 150'000           | 165.30        | 1.102     | 200'000           | 273.85        | 1.369     |
| 151'000           | 167.00        | 1.106     | 201'000           | 276.30        | 1.375     |
| 152'000           | 168.65        | 1.110     | 202'000           | 278.70        | 1.380     |
| 153'000           | 170.35        | 1.113     | 203'000           | 281.10        | 1.385     |
| 154'000           | 172.05        | 1.117     | 204'000           | 283.55        | 1.390     |
| 155'000           | 173.75        | 1.121     | 205'000           | 285.95        | 1.395     |
| 156'000           | 175.45        | 1.125     | 206'000           | 288.40        | 1.400     |
| 157'000           | 177.10        | 1.128     | 207'000           | 290.80        | 1.405     |
| 158'000           | 178.80        | 1.132     | 208'000           | 293.20        | 1.410     |
| 159'000           | 180.50        | 1.135     | 209'000           | 295.65        | 1.415     |
| 160'000           | 182.20        | 1.139     | 210'000           | 298.05        | 1.419     |
| 161'000           | 183.90        | 1.142     | 211'000           | 300.50        | 1.424     |
| 162'000           | 185.55        | 1.145     | 212'000           | 302.90        | 1.429     |
| 163'000           | 187.25        | 1.149     | 213'000           | 305.30        | 1.433     |
| 164'000           | 188.95        | 1.152     | 214'000           | 307.75        | 1.438     |
| 165'000           | 190.65        | 1.155     | 215'000           | 310.15        | 1.443     |
| 166'000           | 192.35        | 1.159     | 216'000           | 312.60        | 1.447     |
| 167'000           | 194.00        | 1.162     | 217'000           | 315.00        | 1.452     |
| 168'000           | 196.40        | 1.169     | 218'000           | 317.40        | 1.456     |
| 169'000           | 198.85        | 1.177     | 219'000           | 319.85        | 1.460     |
| 170'000           | 201.25        | 1.184     | 220'000           | 322.25        | 1.465     |
| 171'000           | 203.70        | 1.191     | 221'000           | 324.70        | 1.469     |
| 172'000           | 206.10        | 1.198     | 222'000           | 327.10        | 1.473     |
| 173'000           | 208.50        | 1.205     | 223'000           | 329.50        | 1.478     |
| 174'000           | 210.95        | 1.212     | 224'000           | 331.95        | 1.482     |
| 175'000           | 213.35        | 1.219     | 225'000           | 334.35        | 1.486     |
| 176'000           | 215.80        | 1.226     | 226'000           | 336.80        | 1.490     |
| 177'000           | 218.20        | 1.233     | 227'000           | 339.20        | 1.494     |
| 178'000           | 220.60        | 1.239     | 228'000           | 341.60        | 1.498     |
| 179'000           | 223.05        | 1.246     | 229'000           | 344.05        | 1.502     |
| 180'000           | 225.45        | 1.253     | 230'000           | 346.45        | 1.506     |
| 181'000           | 227.90        | 1.259     | 231'000           | 348.90        | 1.510     |
| 182'000           | 230.30        | 1.265     | 232'000           | 351.30        | 1.514     |
| 183'000           | 232.70        | 1.272     | 233'000           | 353.70        | 1.518     |
| 184'000           | 235.15        | 1.278     | 234'000           | 356.15        | 1.522     |
| 185'000           | 237.55        | 1.284     | 235'000           | 358.55        | 1.526     |
| 186'000           | 240.00        | 1.290     | 236'000           | 361.00        | 1.530     |
| 187'000           | 242.40        | 1.296     | 237'000           | 363.40        | 1.533     |
| 188'000           | 244.80        | 1.302     | 238'000           | 365.80        | 1.537     |
| 189'000           | 247.25        | 1.308     | 239'000           | 368.25        | 1.541     |
| 190'000           | 249.65        | 1.314     | 240'000           | 370.65        | 1.544     |
| 191'000           | 252.10        | 1.320     | 241'000           | 373.10        | 1.548     |
| 192'000           | 254.50        | 1.326     | 242'000           | 375.50        | 1.552     |
| 193'000           | 256.90        | 1.331     | 243'000           | 377.90        | 1.555     |
| 194'000           | 259.35        | 1.337     | 244'000           | 380.35        | 1.559     |
| 195'000           | 261.75        | 1.342     | 245'000           | 382.75        | 1.562     |
| 196'000           | 264.20        | 1.348     | 246'000           | 385.20        | 1.566     |
| 197'000           | 266.60        | 1.353     | 247'000           | 387.60        | 1.569     |
| 198'000           | 269.00        | 1.359     | 248'000           | 390.00        | 1.573     |
| 199'000           | 271.45        | 1.364     | 249'000           | 392.45        | 1.576     |

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Coefficient 100 %

| Fortune<br>imposable | Impôt de base | Taux en<br>‰ | Fortune<br>imposable | Impôt de base | Taux en<br>‰ |
|----------------------|---------------|--------------|----------------------|---------------|--------------|
| 250'000              | 394.85        | 1.579        | 300'000              | 515.85        | 1.720        |
| 251'000              | 397.30        | 1.583        | 301'000              | 518.30        | 1.722        |
| 252'000              | 399.70        | 1.586        | 302'000              | 520.70        | 1.724        |
| 253'000              | 402.10        | 1.589        | 303'000              | 523.10        | 1.726        |
| 254'000              | 404.55        | 1.593        | 304'000              | 525.55        | 1.729        |
| 255'000              | 406.95        | 1.596        | 305'000              | 527.95        | 1.731        |
| 256'000              | 409.40        | 1.599        | 306'000              | 530.40        | 1.733        |
| 257'000              | 411.80        | 1.602        | 307'000              | 532.80        | 1.736        |
| 258'000              | 414.20        | 1.606        | 308'000              | 535.20        | 1.738        |
| 259'000              | 416.65        | 1.609        | 309'000              | 537.65        | 1.740        |
| 260'000              | 419.05        | 1.612        | 310'000              | 540.05        | 1.742        |
| 261'000              | 421.50        | 1.615        | 311'000              | 542.50        | 1.744        |
| 262'000              | 423.90        | 1.618        | 312'000              | 544.90        | 1.746        |
| 263'000              | 426.30        | 1.621        | 313'000              | 547.30        | 1.749        |
| 264'000              | 428.75        | 1.624        | 314'000              | 549.75        | 1.751        |
| 265'000              | 431.15        | 1.627        | 315'000              | 552.15        | 1.753        |
| 266'000              | 433.60        | 1.630        | 316'000              | 554.60        | 1.755        |
| 267'000              | 436.00        | 1.633        | 317'000              | 557.00        | 1.757        |
| 268'000              | 438.40        | 1.636        | 318'000              | 559.40        | 1.759        |
| 269'000              | 440.85        | 1.639        | 319'000              | 561.85        | 1.761        |
| 270'000              | 443.25        | 1.642        | 320'000              | 564.25        | 1.763        |
| 271'000              | 445.70        | 1.645        | 321'000              | 566.70        | 1.765        |
| 272'000              | 448.10        | 1.647        | 322'000              | 569.10        | 1.767        |
| 273'000              | 450.50        | 1.650        | 323'000              | 571.50        | 1.769        |
| 274'000              | 452.95        | 1.653        | 324'000              | 573.95        | 1.771        |
| 275'000              | 455.35        | 1.656        | 325'000              | 576.35        | 1.773        |
| 276'000              | 457.80        | 1.659        | 326'000              | 578.80        | 1.775        |
| 277'000              | 460.20        | 1.661        | 327'000              | 581.20        | 1.777        |
| 278'000              | 462.60        | 1.664        | 328'000              | 583.60        | 1.779        |
| 279'000              | 465.05        | 1.667        | 329'000              | 586.05        | 1.781        |
| 280'000              | 467.45        | 1.670        | 330'000              | 588.45        | 1.783        |
| 281'000              | 469.90        | 1.672        | 331'000              | 590.90        | 1.785        |
| 282'000              | 472.30        | 1.675        | 332'000              | 593.30        | 1.787        |
| 283'000              | 474.70        | 1.677        | 333'000              | 595.70        | 1.789        |
| 284'000              | 477.15        | 1.680        | 334'000              | 598.15        | 1.791        |
| 285'000              | 479.55        | 1.683        | 335'000              | 600.55        | 1.793        |
| 286'000              | 482.00        | 1.685        | 336'000              | 603.70        | 1.797        |
| 287'000              | 484.40        | 1.688        | 337'000              | 606.85        | 1.801        |
| 288'000              | 486.80        | 1.690        | 338'000              | 610.00        | 1.805        |
| 289'000              | 489.25        | 1.693        | 339'000              | 613.15        | 1.809        |
| 290'000              | 491.65        | 1.695        | 340'000              | 616.30        | 1.813        |
| 291'000              | 494.10        | 1.698        | 341'000              | 619.45        | 1.817        |
| 292'000              | 496.50        | 1.700        | 342'000              | 622.60        | 1.820        |
| 293'000              | 498.90        | 1.703        | 343'000              | 625.75        | 1.824        |
| 294'000              | 501.35        | 1.705        | 344'000              | 628.90        | 1.828        |
| 295'000              | 503.75        | 1.708        | 345'000              | 632.05        | 1.832        |
| 296'000              | 506.20        | 1.710        | 346'000              | 635.20        | 1.836        |
| 297'000              | 508.60        | 1.712        | 347'000              | 638.35        | 1.840        |
| 298'000              | 511.00        | 1.715        | 348'000              | 641.50        | 1.843        |
| 299'000              | 513.45        | 1.717        | 349'000              | 644.65        | 1.847        |

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|-------------------|---------------|-----------|-------------------|---------------|-----------|
| 350'000           | 647.80        | 1.851     | 400'000           | 805.30        | 2.013     |
| 351'000           | 650.95        | 1.855     | 401'000           | 808.45        | 2.016     |
| 352'000           | 654.10        | 1.858     | 402'000           | 811.60        | 2.019     |
| 353'000           | 657.25        | 1.862     | 403'000           | 814.75        | 2.022     |
| 354'000           | 660.40        | 1.866     | 404'000           | 817.90        | 2.025     |
| 355'000           | 663.55        | 1.869     | 405'000           | 821.05        | 2.027     |
| 356'000           | 666.70        | 1.873     | 406'000           | 824.20        | 2.030     |
| 357'000           | 669.85        | 1.876     | 407'000           | 827.35        | 2.033     |
| 358'000           | 673.00        | 1.880     | 408'000           | 830.50        | 2.036     |
| 359'000           | 676.15        | 1.883     | 409'000           | 833.65        | 2.038     |
| 360'000           | 679.30        | 1.887     | 410'000           | 836.80        | 2.041     |
| 361'000           | 682.45        | 1.890     | 411'000           | 839.95        | 2.044     |
| 362'000           | 685.60        | 1.894     | 412'000           | 843.10        | 2.046     |
| 363'000           | 688.75        | 1.897     | 413'000           | 846.25        | 2.049     |
| 364'000           | 691.90        | 1.901     | 414'000           | 849.40        | 2.052     |
| 365'000           | 695.05        | 1.904     | 415'000           | 852.55        | 2.054     |
| 366'000           | 698.20        | 1.908     | 416'000           | 855.70        | 2.057     |
| 367'000           | 701.35        | 1.911     | 417'000           | 858.85        | 2.060     |
| 368'000           | 704.50        | 1.914     | 418'000           | 862.00        | 2.062     |
| 369'000           | 707.65        | 1.918     | 419'000           | 865.15        | 2.065     |
| 370'000           | 710.80        | 1.921     | 420'000           | 868.30        | 2.067     |
| 371'000           | 713.95        | 1.924     | 421'000           | 871.45        | 2.070     |
| 372'000           | 717.10        | 1.928     | 422'000           | 874.60        | 2.073     |
| 373'000           | 720.25        | 1.931     | 423'000           | 877.75        | 2.075     |
| 374'000           | 723.40        | 1.934     | 424'000           | 880.90        | 2.078     |
| 375'000           | 726.55        | 1.937     | 425'000           | 884.05        | 2.080     |
| 376'000           | 729.70        | 1.941     | 426'000           | 887.20        | 2.083     |
| 377'000           | 732.85        | 1.944     | 427'000           | 890.35        | 2.085     |
| 378'000           | 736.00        | 1.947     | 428'000           | 893.50        | 2.088     |
| 379'000           | 739.15        | 1.950     | 429'000           | 896.65        | 2.090     |
| 380'000           | 742.30        | 1.953     | 430'000           | 899.80        | 2.093     |
| 381'000           | 745.45        | 1.957     | 431'000           | 902.95        | 2.095     |
| 382'000           | 748.60        | 1.960     | 432'000           | 906.10        | 2.097     |
| 383'000           | 751.75        | 1.963     | 433'000           | 909.25        | 2.100     |
| 384'000           | 754.90        | 1.966     | 434'000           | 912.40        | 2.102     |
| 385'000           | 758.05        | 1.969     | 435'000           | 915.55        | 2.105     |
| 386'000           | 761.20        | 1.972     | 436'000           | 918.70        | 2.107     |
| 387'000           | 764.35        | 1.975     | 437'000           | 921.85        | 2.109     |
| 388'000           | 767.50        | 1.978     | 438'000           | 925.00        | 2.112     |
| 389'000           | 770.65        | 1.981     | 439'000           | 928.15        | 2.114     |
| 390'000           | 773.80        | 1.984     | 440'000           | 931.30        | 2.117     |
| 391'000           | 776.95        | 1.987     | 441'000           | 934.45        | 2.119     |
| 392'000           | 780.10        | 1.990     | 442'000           | 937.60        | 2.121     |
| 393'000           | 783.25        | 1.993     | 443'000           | 940.75        | 2.124     |
| 394'000           | 786.40        | 1.996     | 444'000           | 943.90        | 2.126     |
| 395'000           | 789.55        | 1.999     | 445'000           | 947.05        | 2.128     |
| 396'000           | 792.70        | 2.002     | 446'000           | 950.20        | 2.130     |
| 397'000           | 795.85        | 2.005     | 447'000           | 953.35        | 2.133     |
| 398'000           | 799.00        | 2.008     | 448'000           | 956.50        | 2.135     |
| 399'000           | 802.15        | 2.010     | 449'000           | 959.65        | 2.137     |

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|-------------------|---------------|-----------|-------------------|---------------|-----------|
| 450'000           | 962.80        | 2.140     | 500'000           | 1'120.30      | 2.241     |
| 451'000           | 965.95        | 2.142     | 501'000           | 1'123.45      | 2.242     |
| 452'000           | 969.10        | 2.144     | 502'000           | 1'126.60      | 2.244     |
| 453'000           | 972.25        | 2.146     | 503'000           | 1'129.75      | 2.246     |
| 454'000           | 975.40        | 2.148     | 504'000           | 1'132.90      | 2.248     |
| 455'000           | 978.55        | 2.151     | 505'000           | 1'136.05      | 2.250     |
| 456'000           | 981.70        | 2.153     | 506'000           | 1'139.20      | 2.251     |
| 457'000           | 984.85        | 2.155     | 507'000           | 1'142.35      | 2.253     |
| 458'000           | 988.00        | 2.157     | 508'000           | 1'145.50      | 2.255     |
| 459'000           | 991.15        | 2.159     | 509'000           | 1'148.65      | 2.257     |
| 460'000           | 994.30        | 2.162     | 510'000           | 1'151.80      | 2.258     |
| 461'000           | 997.45        | 2.164     | 511'000           | 1'154.95      | 2.260     |
| 462'000           | 1'000.60      | 2.166     | 512'000           | 1'158.10      | 2.262     |
| 463'000           | 1'003.75      | 2.168     | 513'000           | 1'161.25      | 2.264     |
| 464'000           | 1'006.90      | 2.170     | 514'000           | 1'164.40      | 2.265     |
| 465'000           | 1'010.05      | 2.172     | 515'000           | 1'167.55      | 2.267     |
| 466'000           | 1'013.20      | 2.174     | 516'000           | 1'170.70      | 2.269     |
| 467'000           | 1'016.35      | 2.176     | 517'000           | 1'173.85      | 2.271     |
| 468'000           | 1'019.50      | 2.178     | 518'000           | 1'177.00      | 2.272     |
| 469'000           | 1'022.65      | 2.180     | 519'000           | 1'180.15      | 2.274     |
| 470'000           | 1'025.80      | 2.183     | 520'000           | 1'183.30      | 2.276     |
| 471'000           | 1'028.95      | 2.185     | 521'000           | 1'186.45      | 2.277     |
| 472'000           | 1'032.10      | 2.187     | 522'000           | 1'189.60      | 2.279     |
| 473'000           | 1'035.25      | 2.189     | 523'000           | 1'192.75      | 2.281     |
| 474'000           | 1'038.40      | 2.191     | 524'000           | 1'195.90      | 2.282     |
| 475'000           | 1'041.55      | 2.193     | 525'000           | 1'199.05      | 2.284     |
| 476'000           | 1'044.70      | 2.195     | 526'000           | 1'202.20      | 2.286     |
| 477'000           | 1'047.85      | 2.197     | 527'000           | 1'205.35      | 2.287     |
| 478'000           | 1'051.00      | 2.199     | 528'000           | 1'208.50      | 2.289     |
| 479'000           | 1'054.15      | 2.201     | 529'000           | 1'211.65      | 2.290     |
| 480'000           | 1'057.30      | 2.203     | 530'000           | 1'214.80      | 2.292     |
| 481'000           | 1'060.45      | 2.205     | 531'000           | 1'217.95      | 2.294     |
| 482'000           | 1'063.60      | 2.207     | 532'000           | 1'221.10      | 2.295     |
| 483'000           | 1'066.75      | 2.209     | 533'000           | 1'224.25      | 2.297     |
| 484'000           | 1'069.90      | 2.211     | 534'000           | 1'227.40      | 2.299     |
| 485'000           | 1'073.05      | 2.212     | 535'000           | 1'230.55      | 2.300     |
| 486'000           | 1'076.20      | 2.214     | 536'000           | 1'233.70      | 2.302     |
| 487'000           | 1'079.35      | 2.216     | 537'000           | 1'236.85      | 2.303     |
| 488'000           | 1'082.50      | 2.218     | 538'000           | 1'240.00      | 2.305     |
| 489'000           | 1'085.65      | 2.220     | 539'000           | 1'243.15      | 2.306     |
| 490'000           | 1'088.80      | 2.222     | 540'000           | 1'246.30      | 2.308     |
| 491'000           | 1'091.95      | 2.224     | 541'000           | 1'249.45      | 2.310     |
| 492'000           | 1'095.10      | 2.226     | 542'000           | 1'252.60      | 2.311     |
| 493'000           | 1'098.25      | 2.228     | 543'000           | 1'255.75      | 2.313     |
| 494'000           | 1'101.40      | 2.230     | 544'000           | 1'258.90      | 2.314     |
| 495'000           | 1'104.55      | 2.231     | 545'000           | 1'262.05      | 2.316     |
| 496'000           | 1'107.70      | 2.233     | 546'000           | 1'265.20      | 2.317     |
| 497'000           | 1'110.85      | 2.235     | 547'000           | 1'268.35      | 2.319     |
| 498'000           | 1'114.00      | 2.237     | 548'000           | 1'271.50      | 2.320     |
| 499'000           | 1'117.15      | 2.239     | 549'000           | 1'274.65      | 2.322     |

## Barème de l'impôt sur la fortune 2012

Coefficient 100 %

| Fortune imposable | Impôt de base | Taux en ‰ | Fortune imposable | Impôt de base | Taux en ‰ |
|-------------------|---------------|-----------|-------------------|---------------|-----------|
| 550'000           | 1'277.80      | 2.323     | 600'000           | 1'435.30      | 2.392     |
| 551'000           | 1'280.95      | 2.325     | 601'000           | 1'438.45      | 2.393     |
| 552'000           | 1'284.10      | 2.326     | 602'000           | 1'441.60      | 2.395     |
| 553'000           | 1'287.25      | 2.328     | 603'000           | 1'444.75      | 2.396     |
| 554'000           | 1'290.40      | 2.329     | 604'000           | 1'447.90      | 2.397     |
| 555'000           | 1'293.55      | 2.331     | 605'000           | 1'451.05      | 2.398     |
| 556'000           | 1'296.70      | 2.332     | 606'000           | 1'454.20      | 2.400     |
| 557'000           | 1'299.85      | 2.334     | 607'000           | 1'457.35      | 2.401     |
| 558'000           | 1'303.00      | 2.335     | 608'000           | 1'460.50      | 2.402     |
| 559'000           | 1'306.15      | 2.337     | 609'000           | 1'463.65      | 2.403     |
| 560'000           | 1'309.30      | 2.338     | 610'000           | 1'466.80      | 2.405     |
| 561'000           | 1'312.45      | 2.339     | 611'000           | 1'469.95      | 2.406     |
| 562'000           | 1'315.60      | 2.341     | 612'000           | 1'473.10      | 2.407     |
| 563'000           | 1'318.75      | 2.342     | 613'000           | 1'476.25      | 2.408     |
| 564'000           | 1'321.90      | 2.344     | 614'000           | 1'479.40      | 2.409     |
| 565'000           | 1'325.05      | 2.345     | 615'000           | 1'482.55      | 2.411     |
| 566'000           | 1'328.20      | 2.347     | 616'000           | 1'485.70      | 2.412     |
| 567'000           | 1'331.35      | 2.348     | 617'000           | 1'488.85      | 2.413     |
| 568'000           | 1'334.50      | 2.349     | 618'000           | 1'492.00      | 2.414     |
| 569'000           | 1'337.65      | 2.351     | 619'000           | 1'495.15      | 2.415     |
| 570'000           | 1'340.80      | 2.352     | 620'000           | 1'498.30      | 2.417     |
| 571'000           | 1'343.95      | 2.354     | 621'000           | 1'501.45      | 2.418     |
| 572'000           | 1'347.10      | 2.355     | 622'000           | 1'504.60      | 2.419     |
| 573'000           | 1'350.25      | 2.356     | 623'000           | 1'507.75      | 2.420     |
| 574'000           | 1'353.40      | 2.358     | 624'000           | 1'510.90      | 2.421     |
| 575'000           | 1'356.55      | 2.359     | 625'000           | 1'514.05      | 2.422     |
| 576'000           | 1'359.70      | 2.361     | 626'000           | 1'517.20      | 2.424     |
| 577'000           | 1'362.85      | 2.362     | 627'000           | 1'520.35      | 2.425     |
| 578'000           | 1'366.00      | 2.363     | 628'000           | 1'523.50      | 2.426     |
| 579'000           | 1'369.15      | 2.365     | 629'000           | 1'526.65      | 2.427     |
| 580'000           | 1'372.30      | 2.366     | 630'000           | 1'529.80      | 2.428     |
| 581'000           | 1'375.45      | 2.367     | 631'000           | 1'532.95      | 2.429     |
| 582'000           | 1'378.60      | 2.369     | 632'000           | 1'536.10      | 2.431     |
| 583'000           | 1'381.75      | 2.370     | 633'000           | 1'539.25      | 2.432     |
| 584'000           | 1'384.90      | 2.371     | 634'000           | 1'542.40      | 2.433     |
| 585'000           | 1'388.05      | 2.373     | 635'000           | 1'545.55      | 2.434     |
| 586'000           | 1'391.20      | 2.374     | 636'000           | 1'548.70      | 2.435     |
| 587'000           | 1'394.35      | 2.375     | 637'000           | 1'551.85      | 2.436     |
| 588'000           | 1'397.50      | 2.377     | 638'000           | 1'555.00      | 2.437     |
| 589'000           | 1'400.65      | 2.378     | 639'000           | 1'558.15      | 2.438     |
| 590'000           | 1'403.80      | 2.379     | 640'000           | 1'561.30      | 2.440     |
| 591'000           | 1'406.95      | 2.381     | 641'000           | 1'564.45      | 2.441     |
| 592'000           | 1'410.10      | 2.382     | 642'000           | 1'567.60      | 2.442     |
| 593'000           | 1'413.25      | 2.383     | 643'000           | 1'570.75      | 2.443     |
| 594'000           | 1'416.40      | 2.385     | 644'000           | 1'573.90      | 2.444     |
| 595'000           | 1'419.55      | 2.386     | 645'000           | 1'577.05      | 2.445     |
| 596'000           | 1'422.70      | 2.387     | 646'000           | 1'580.20      | 2.446     |
| 597'000           | 1'425.85      | 2.388     | 647'000           | 1'583.35      | 2.447     |
| 598'000           | 1'429.00      | 2.390     | 648'000           | 1'586.50      | 2.448     |
| 599'000           | 1'432.15      | 2.391     | 649'000           | 1'589.65      | 2.449     |

## Barème de l'impôt sur la fortune 2012

Coefficient 100 %

| Fortune imposable | Impôt de base | Taux en ‰ | Fortune imposable | Impôt de base | Taux en ‰ |
|-------------------|---------------|-----------|-------------------|---------------|-----------|
| 650'000           | 1'592.80      | 2.450     | 700'000           | 1'757.50      | 2.511     |
| 651'000           | 1'595.95      | 2.452     | 701'000           | 1'760.90      | 2.512     |
| 652'000           | 1'599.10      | 2.453     | 702'000           | 1'764.30      | 2.513     |
| 653'000           | 1'602.25      | 2.454     | 703'000           | 1'767.65      | 2.514     |
| 654'000           | 1'605.40      | 2.455     | 704'000           | 1'771.05      | 2.516     |
| 655'000           | 1'608.55      | 2.456     | 705'000           | 1'774.45      | 2.517     |
| 656'000           | 1'611.70      | 2.457     | 706'000           | 1'777.85      | 2.518     |
| 657'000           | 1'614.85      | 2.458     | 707'000           | 1'781.25      | 2.519     |
| 658'000           | 1'618.00      | 2.459     | 708'000           | 1'784.60      | 2.521     |
| 659'000           | 1'621.15      | 2.460     | 709'000           | 1'788.00      | 2.522     |
| 660'000           | 1'624.30      | 2.461     | 710'000           | 1'791.40      | 2.523     |
| 661'000           | 1'627.45      | 2.462     | 711'000           | 1'794.80      | 2.524     |
| 662'000           | 1'630.60      | 2.463     | 712'000           | 1'798.20      | 2.526     |
| 663'000           | 1'633.75      | 2.464     | 713'000           | 1'801.55      | 2.527     |
| 664'000           | 1'636.90      | 2.465     | 714'000           | 1'804.95      | 2.528     |
| 665'000           | 1'640.05      | 2.466     | 715'000           | 1'808.35      | 2.529     |
| 666'000           | 1'643.20      | 2.467     | 716'000           | 1'811.75      | 2.530     |
| 667'000           | 1'646.35      | 2.468     | 717'000           | 1'815.15      | 2.532     |
| 668'000           | 1'649.50      | 2.469     | 718'000           | 1'818.50      | 2.533     |
| 669'000           | 1'652.65      | 2.470     | 719'000           | 1'821.90      | 2.534     |
| 670'000           | 1'655.80      | 2.471     | 720'000           | 1'825.30      | 2.535     |
| 671'000           | 1'659.20      | 2.473     | 721'000           | 1'828.70      | 2.536     |
| 672'000           | 1'662.60      | 2.474     | 722'000           | 1'832.10      | 2.538     |
| 673'000           | 1'665.95      | 2.475     | 723'000           | 1'835.45      | 2.539     |
| 674'000           | 1'669.35      | 2.477     | 724'000           | 1'838.85      | 2.540     |
| 675'000           | 1'672.75      | 2.478     | 725'000           | 1'842.25      | 2.541     |
| 676'000           | 1'676.15      | 2.479     | 726'000           | 1'845.65      | 2.542     |
| 677'000           | 1'679.55      | 2.481     | 727'000           | 1'849.05      | 2.543     |
| 678'000           | 1'682.90      | 2.482     | 728'000           | 1'852.40      | 2.545     |
| 679'000           | 1'686.30      | 2.484     | 729'000           | 1'855.80      | 2.546     |
| 680'000           | 1'689.70      | 2.485     | 730'000           | 1'859.20      | 2.547     |
| 681'000           | 1'693.10      | 2.486     | 731'000           | 1'862.60      | 2.548     |
| 682'000           | 1'696.50      | 2.488     | 732'000           | 1'866.00      | 2.549     |
| 683'000           | 1'699.85      | 2.489     | 733'000           | 1'869.35      | 2.550     |
| 684'000           | 1'703.25      | 2.490     | 734'000           | 1'872.75      | 2.551     |
| 685'000           | 1'706.65      | 2.491     | 735'000           | 1'876.15      | 2.553     |
| 686'000           | 1'710.05      | 2.493     | 736'000           | 1'879.55      | 2.554     |
| 687'000           | 1'713.45      | 2.494     | 737'000           | 1'882.95      | 2.555     |
| 688'000           | 1'716.80      | 2.495     | 738'000           | 1'886.30      | 2.556     |
| 689'000           | 1'720.20      | 2.497     | 739'000           | 1'889.70      | 2.557     |
| 690'000           | 1'723.60      | 2.498     | 740'000           | 1'893.10      | 2.558     |
| 691'000           | 1'727.00      | 2.499     | 741'000           | 1'896.50      | 2.559     |
| 692'000           | 1'730.40      | 2.501     | 742'000           | 1'899.90      | 2.560     |
| 693'000           | 1'733.75      | 2.502     | 743'000           | 1'903.25      | 2.562     |
| 694'000           | 1'737.15      | 2.503     | 744'000           | 1'906.65      | 2.563     |
| 695'000           | 1'740.55      | 2.504     | 745'000           | 1'910.05      | 2.564     |
| 696'000           | 1'743.95      | 2.506     | 746'000           | 1'913.45      | 2.565     |
| 697'000           | 1'747.35      | 2.507     | 747'000           | 1'916.85      | 2.566     |
| 698'000           | 1'750.70      | 2.508     | 748'000           | 1'920.20      | 2.567     |
| 699'000           | 1'754.10      | 2.509     | 749'000           | 1'923.60      | 2.568     |

## Barème de l'impôt sur la fortune 2012

Coefficient 100 %

| Fortune imposable | Impôt de base | Taux en ‰ | Fortune imposable | Impôt de base | Taux en ‰ |
|-------------------|---------------|-----------|-------------------|---------------|-----------|
| 750'000           | 1'927.00      | 2.569     | 800'000           | 2'096.50      | 2.621     |
| 751'000           | 1'930.40      | 2.570     | 801'000           | 2'099.90      | 2.622     |
| 752'000           | 1'933.80      | 2.572     | 802'000           | 2'103.30      | 2.623     |
| 753'000           | 1'937.15      | 2.573     | 803'000           | 2'106.65      | 2.623     |
| 754'000           | 1'940.55      | 2.574     | 804'000           | 2'110.05      | 2.624     |
| 755'000           | 1'943.95      | 2.575     | 805'000           | 2'113.45      | 2.625     |
| 756'000           | 1'947.35      | 2.576     | 806'000           | 2'116.85      | 2.626     |
| 757'000           | 1'950.75      | 2.577     | 807'000           | 2'120.25      | 2.627     |
| 758'000           | 1'954.10      | 2.578     | 808'000           | 2'123.60      | 2.628     |
| 759'000           | 1'957.50      | 2.579     | 809'000           | 2'127.00      | 2.629     |
| 760'000           | 1'960.90      | 2.580     | 810'000           | 2'130.40      | 2.630     |
| 761'000           | 1'964.30      | 2.581     | 811'000           | 2'133.80      | 2.631     |
| 762'000           | 1'967.70      | 2.582     | 812'000           | 2'137.20      | 2.632     |
| 763'000           | 1'971.05      | 2.583     | 813'000           | 2'140.55      | 2.633     |
| 764'000           | 1'974.45      | 2.584     | 814'000           | 2'143.95      | 2.634     |
| 765'000           | 1'977.85      | 2.585     | 815'000           | 2'147.35      | 2.635     |
| 766'000           | 1'981.25      | 2.586     | 816'000           | 2'150.75      | 2.636     |
| 767'000           | 1'984.65      | 2.588     | 817'000           | 2'154.15      | 2.637     |
| 768'000           | 1'988.00      | 2.589     | 818'000           | 2'157.50      | 2.638     |
| 769'000           | 1'991.40      | 2.590     | 819'000           | 2'160.90      | 2.638     |
| 770'000           | 1'994.80      | 2.591     | 820'000           | 2'164.30      | 2.639     |
| 771'000           | 1'998.20      | 2.592     | 821'000           | 2'167.70      | 2.640     |
| 772'000           | 2'001.60      | 2.593     | 822'000           | 2'171.10      | 2.641     |
| 773'000           | 2'004.95      | 2.594     | 823'000           | 2'174.45      | 2.642     |
| 774'000           | 2'008.35      | 2.595     | 824'000           | 2'177.85      | 2.643     |
| 775'000           | 2'011.75      | 2.596     | 825'000           | 2'181.25      | 2.644     |
| 776'000           | 2'015.15      | 2.597     | 826'000           | 2'184.65      | 2.645     |
| 777'000           | 2'018.55      | 2.598     | 827'000           | 2'188.05      | 2.646     |
| 778'000           | 2'021.90      | 2.599     | 828'000           | 2'191.40      | 2.647     |
| 779'000           | 2'025.30      | 2.600     | 829'000           | 2'194.80      | 2.648     |
| 780'000           | 2'028.70      | 2.601     | 830'000           | 2'198.20      | 2.648     |
| 781'000           | 2'032.10      | 2.602     | 831'000           | 2'201.60      | 2.649     |
| 782'000           | 2'035.50      | 2.603     | 832'000           | 2'205.00      | 2.650     |
| 783'000           | 2'038.85      | 2.604     | 833'000           | 2'208.35      | 2.651     |
| 784'000           | 2'042.25      | 2.605     | 834'000           | 2'211.75      | 2.652     |
| 785'000           | 2'045.65      | 2.606     | 835'000           | 2'215.15      | 2.653     |
| 786'000           | 2'049.05      | 2.607     | 836'000           | 2'218.55      | 2.654     |
| 787'000           | 2'052.45      | 2.608     | 837'000           | 2'221.95      | 2.655     |
| 788'000           | 2'055.80      | 2.609     | 838'000           | 2'225.30      | 2.656     |
| 789'000           | 2'059.20      | 2.610     | 839'000           | 2'228.70      | 2.656     |
| 790'000           | 2'062.60      | 2.611     | 840'000           | 2'232.10      | 2.657     |
| 791'000           | 2'066.00      | 2.612     | 841'000           | 2'235.50      | 2.658     |
| 792'000           | 2'069.40      | 2.613     | 842'000           | 2'238.90      | 2.659     |
| 793'000           | 2'072.75      | 2.614     | 843'000           | 2'242.25      | 2.660     |
| 794'000           | 2'076.15      | 2.615     | 844'000           | 2'245.65      | 2.661     |
| 795'000           | 2'079.55      | 2.616     | 845'000           | 2'249.05      | 2.662     |
| 796'000           | 2'082.95      | 2.617     | 846'000           | 2'252.45      | 2.662     |
| 797'000           | 2'086.35      | 2.618     | 847'000           | 2'255.85      | 2.663     |
| 798'000           | 2'089.70      | 2.619     | 848'000           | 2'259.20      | 2.664     |
| 799'000           | 2'093.10      | 2.620     | 849'000           | 2'262.60      | 2.665     |

## Barème de l'impôt sur la fortune 2012

Coefficient 100 %

| Fortune imposable | Impôt de base | Taux en ‰ | Fortune imposable | Impôt de base | Taux en ‰ |
|-------------------|---------------|-----------|-------------------|---------------|-----------|
| 850'000           | 2'266.00      | 2.666     | 900'000           | 2'435.50      | 2.706     |
| 851'000           | 2'269.40      | 2.667     | 901'000           | 2'438.90      | 2.707     |
| 852'000           | 2'272.80      | 2.668     | 902'000           | 2'442.30      | 2.708     |
| 853'000           | 2'276.15      | 2.668     | 903'000           | 2'445.65      | 2.708     |
| 854'000           | 2'279.55      | 2.669     | 904'000           | 2'449.05      | 2.709     |
| 855'000           | 2'282.95      | 2.670     | 905'000           | 2'452.45      | 2.710     |
| 856'000           | 2'286.35      | 2.671     | 906'000           | 2'455.85      | 2.711     |
| 857'000           | 2'289.75      | 2.672     | 907'000           | 2'459.25      | 2.711     |
| 858'000           | 2'293.10      | 2.673     | 908'000           | 2'462.60      | 2.712     |
| 859'000           | 2'296.50      | 2.673     | 909'000           | 2'466.00      | 2.713     |
| 860'000           | 2'299.90      | 2.674     | 910'000           | 2'469.40      | 2.714     |
| 861'000           | 2'303.30      | 2.675     | 911'000           | 2'472.80      | 2.714     |
| 862'000           | 2'306.70      | 2.676     | 912'000           | 2'476.20      | 2.715     |
| 863'000           | 2'310.05      | 2.677     | 913'000           | 2'479.55      | 2.716     |
| 864'000           | 2'313.45      | 2.678     | 914'000           | 2'482.95      | 2.717     |
| 865'000           | 2'316.85      | 2.678     | 915'000           | 2'486.35      | 2.717     |
| 866'000           | 2'320.25      | 2.679     | 916'000           | 2'489.75      | 2.718     |
| 867'000           | 2'323.65      | 2.680     | 917'000           | 2'493.15      | 2.719     |
| 868'000           | 2'327.00      | 2.681     | 918'000           | 2'496.50      | 2.720     |
| 869'000           | 2'330.40      | 2.682     | 919'000           | 2'499.90      | 2.720     |
| 870'000           | 2'333.80      | 2.683     | 920'000           | 2'503.30      | 2.721     |
| 871'000           | 2'337.20      | 2.683     | 921'000           | 2'506.70      | 2.722     |
| 872'000           | 2'340.60      | 2.684     | 922'000           | 2'510.10      | 2.722     |
| 873'000           | 2'343.95      | 2.685     | 923'000           | 2'513.45      | 2.723     |
| 874'000           | 2'347.35      | 2.686     | 924'000           | 2'516.85      | 2.724     |
| 875'000           | 2'350.75      | 2.687     | 925'000           | 2'520.25      | 2.725     |
| 876'000           | 2'354.15      | 2.687     | 926'000           | 2'523.65      | 2.725     |
| 877'000           | 2'357.55      | 2.688     | 927'000           | 2'527.05      | 2.726     |
| 878'000           | 2'360.90      | 2.689     | 928'000           | 2'530.40      | 2.727     |
| 879'000           | 2'364.30      | 2.690     | 929'000           | 2'533.80      | 2.727     |
| 880'000           | 2'367.70      | 2.691     | 930'000           | 2'537.20      | 2.728     |
| 881'000           | 2'371.10      | 2.691     | 931'000           | 2'540.60      | 2.729     |
| 882'000           | 2'374.50      | 2.692     | 932'000           | 2'544.00      | 2.730     |
| 883'000           | 2'377.85      | 2.693     | 933'000           | 2'547.35      | 2.730     |
| 884'000           | 2'381.25      | 2.694     | 934'000           | 2'550.75      | 2.731     |
| 885'000           | 2'384.65      | 2.695     | 935'000           | 2'554.15      | 2.732     |
| 886'000           | 2'388.05      | 2.695     | 936'000           | 2'557.55      | 2.732     |
| 887'000           | 2'391.45      | 2.696     | 937'000           | 2'560.95      | 2.733     |
| 888'000           | 2'394.80      | 2.697     | 938'000           | 2'564.30      | 2.734     |
| 889'000           | 2'398.20      | 2.698     | 939'000           | 2'567.70      | 2.735     |
| 890'000           | 2'401.60      | 2.698     | 940'000           | 2'571.10      | 2.735     |
| 891'000           | 2'405.00      | 2.699     | 941'000           | 2'574.50      | 2.736     |
| 892'000           | 2'408.40      | 2.700     | 942'000           | 2'577.90      | 2.737     |
| 893'000           | 2'411.75      | 2.701     | 943'000           | 2'581.25      | 2.737     |
| 894'000           | 2'415.15      | 2.702     | 944'000           | 2'584.65      | 2.738     |
| 895'000           | 2'418.55      | 2.702     | 945'000           | 2'588.05      | 2.739     |
| 896'000           | 2'421.95      | 2.703     | 946'000           | 2'591.45      | 2.739     |
| 897'000           | 2'425.35      | 2.704     | 947'000           | 2'594.85      | 2.740     |
| 898'000           | 2'428.70      | 2.705     | 948'000           | 2'598.20      | 2.741     |
| 899'000           | 2'432.10      | 2.705     | 949'000           | 2'601.60      | 2.741     |

## Barème de l'impôt sur la fortune 2012

Coefficient 100 %

| Fortune imposable | Impôt de base | Taux en ‰ | Fortune imposable | Impôt de base | Taux en ‰ |
|-------------------|---------------|-----------|-------------------|---------------|-----------|
| 950'000           | 2'605.00      | 2.742     | 1'000'000         | 2'774.50      | 2.775     |
| 951'000           | 2'608.40      | 2.743     | 1'001'000         | 2'777.90      | 2.775     |
| 952'000           | 2'611.80      | 2.743     | 1'002'000         | 2'781.30      | 2.776     |
| 953'000           | 2'615.15      | 2.744     | 1'003'000         | 2'784.65      | 2.776     |
| 954'000           | 2'618.55      | 2.745     | 1'004'000         | 2'788.05      | 2.777     |
| 955'000           | 2'621.95      | 2.745     | 1'005'000         | 2'791.45      | 2.778     |
| 956'000           | 2'625.35      | 2.746     | 1'006'000         | 2'794.85      | 2.778     |
| 957'000           | 2'628.75      | 2.747     | 1'007'000         | 2'798.25      | 2.779     |
| 958'000           | 2'632.10      | 2.748     | 1'008'000         | 2'801.60      | 2.779     |
| 959'000           | 2'635.50      | 2.748     | 1'009'000         | 2'805.00      | 2.780     |
| 960'000           | 2'638.90      | 2.749     | 1'010'000         | 2'808.40      | 2.781     |
| 961'000           | 2'642.30      | 2.750     | 1'011'000         | 2'811.80      | 2.781     |
| 962'000           | 2'645.70      | 2.750     | 1'012'000         | 2'815.20      | 2.782     |
| 963'000           | 2'649.05      | 2.751     | 1'013'000         | 2'818.55      | 2.782     |
| 964'000           | 2'652.45      | 2.752     | 1'014'000         | 2'821.95      | 2.783     |
| 965'000           | 2'655.85      | 2.752     | 1'015'000         | 2'825.35      | 2.784     |
| 966'000           | 2'659.25      | 2.753     | 1'016'000         | 2'828.75      | 2.784     |
| 967'000           | 2'662.65      | 2.753     | 1'017'000         | 2'832.15      | 2.785     |
| 968'000           | 2'666.00      | 2.754     | 1'018'000         | 2'835.50      | 2.785     |
| 969'000           | 2'669.40      | 2.755     | 1'019'000         | 2'838.90      | 2.786     |
| 970'000           | 2'672.80      | 2.755     | 1'020'000         | 2'842.30      | 2.787     |
| 971'000           | 2'676.20      | 2.756     | 1'021'000         | 2'845.70      | 2.787     |
| 972'000           | 2'679.60      | 2.757     | 1'022'000         | 2'849.10      | 2.788     |
| 973'000           | 2'682.95      | 2.757     | 1'023'000         | 2'852.45      | 2.788     |
| 974'000           | 2'686.35      | 2.758     | 1'024'000         | 2'855.85      | 2.789     |
| 975'000           | 2'689.75      | 2.759     | 1'025'000         | 2'859.25      | 2.790     |
| 976'000           | 2'693.15      | 2.759     | 1'026'000         | 2'862.65      | 2.790     |
| 977'000           | 2'696.55      | 2.760     | 1'027'000         | 2'866.05      | 2.791     |
| 978'000           | 2'699.90      | 2.761     | 1'028'000         | 2'869.40      | 2.791     |
| 979'000           | 2'703.30      | 2.761     | 1'029'000         | 2'872.80      | 2.792     |
| 980'000           | 2'706.70      | 2.762     | 1'030'000         | 2'876.20      | 2.792     |
| 981'000           | 2'710.10      | 2.763     | 1'031'000         | 2'879.60      | 2.793     |
| 982'000           | 2'713.50      | 2.763     | 1'032'000         | 2'883.00      | 2.794     |
| 983'000           | 2'716.85      | 2.764     | 1'033'000         | 2'886.35      | 2.794     |
| 984'000           | 2'720.25      | 2.764     | 1'034'000         | 2'889.75      | 2.795     |
| 985'000           | 2'723.65      | 2.765     | 1'035'000         | 2'893.15      | 2.795     |
| 986'000           | 2'727.05      | 2.766     | 1'036'000         | 2'896.55      | 2.796     |
| 987'000           | 2'730.45      | 2.766     | 1'037'000         | 2'899.95      | 2.796     |
| 988'000           | 2'733.80      | 2.767     | 1'038'000         | 2'903.30      | 2.797     |
| 989'000           | 2'737.20      | 2.768     | 1'039'000         | 2'906.70      | 2.798     |
| 990'000           | 2'740.60      | 2.768     | 1'040'000         | 2'910.10      | 2.798     |
| 991'000           | 2'744.00      | 2.769     | 1'041'000         | 2'913.50      | 2.799     |
| 992'000           | 2'747.40      | 2.770     | 1'042'000         | 2'916.90      | 2.799     |
| 993'000           | 2'750.75      | 2.770     | 1'043'000         | 2'920.25      | 2.800     |
| 994'000           | 2'754.15      | 2.771     | 1'044'000         | 2'923.65      | 2.800     |
| 995'000           | 2'757.55      | 2.771     | 1'045'000         | 2'927.05      | 2.801     |
| 996'000           | 2'760.95      | 2.772     | 1'046'000         | 2'930.45      | 2.802     |
| 997'000           | 2'764.35      | 2.773     | 1'047'000         | 2'933.85      | 2.802     |
| 998'000           | 2'767.70      | 2.773     | 1'048'000         | 2'937.20      | 2.803     |
| 999'000           | 2'771.10      | 2.774     | 1'049'000         | 2'940.60      | 2.803     |

## Barème de l'impôt sur la fortune 2012

Coefficient 100 %

| Fortune imposable | Impôt de base | Taux en ‰ | Fortune imposable | Impôt de base | Taux en ‰ |
|-------------------|---------------|-----------|-------------------|---------------|-----------|
| 1'050'000         | 2'944.00      | 2.804     | 1'100'000         | 3'113.50      | 2.830     |
| 1'051'000         | 2'947.40      | 2.804     | 1'101'000         | 3'116.90      | 2.831     |
| 1'052'000         | 2'950.80      | 2.805     | 1'102'000         | 3'120.30      | 2.831     |
| 1'053'000         | 2'954.15      | 2.805     | 1'103'000         | 3'123.65      | 2.832     |
| 1'054'000         | 2'957.55      | 2.806     | 1'104'000         | 3'127.05      | 2.832     |
| 1'055'000         | 2'960.95      | 2.807     | 1'105'000         | 3'130.45      | 2.833     |
| 1'056'000         | 2'964.35      | 2.807     | 1'106'000         | 3'133.85      | 2.833     |
| 1'057'000         | 2'967.75      | 2.808     | 1'107'000         | 3'137.25      | 2.834     |
| 1'058'000         | 2'971.10      | 2.808     | 1'108'000         | 3'140.60      | 2.834     |
| 1'059'000         | 2'974.50      | 2.809     | 1'109'000         | 3'144.00      | 2.835     |
| 1'060'000         | 2'977.90      | 2.809     | 1'110'000         | 3'147.40      | 2.835     |
| 1'061'000         | 2'981.30      | 2.810     | 1'111'000         | 3'150.80      | 2.836     |
| 1'062'000         | 2'984.70      | 2.810     | 1'112'000         | 3'154.20      | 2.836     |
| 1'063'000         | 2'988.05      | 2.811     | 1'113'000         | 3'157.55      | 2.837     |
| 1'064'000         | 2'991.45      | 2.812     | 1'114'000         | 3'160.95      | 2.837     |
| 1'065'000         | 2'994.85      | 2.812     | 1'115'000         | 3'164.35      | 2.838     |
| 1'066'000         | 2'998.25      | 2.813     | 1'116'000         | 3'167.75      | 2.838     |
| 1'067'000         | 3'001.65      | 2.813     | 1'117'000         | 3'171.15      | 2.839     |
| 1'068'000         | 3'005.00      | 2.814     | 1'118'000         | 3'174.50      | 2.839     |
| 1'069'000         | 3'008.40      | 2.814     | 1'119'000         | 3'177.90      | 2.840     |
| 1'070'000         | 3'011.80      | 2.815     | 1'120'000         | 3'181.30      | 2.840     |
| 1'071'000         | 3'015.20      | 2.815     | 1'121'000         | 3'184.70      | 2.841     |
| 1'072'000         | 3'018.60      | 2.816     | 1'122'000         | 3'188.10      | 2.841     |
| 1'073'000         | 3'021.95      | 2.816     | 1'123'000         | 3'191.45      | 2.842     |
| 1'074'000         | 3'025.35      | 2.817     | 1'124'000         | 3'194.85      | 2.842     |
| 1'075'000         | 3'028.75      | 2.817     | 1'125'000         | 3'198.25      | 2.843     |
| 1'076'000         | 3'032.15      | 2.818     | 1'126'000         | 3'201.65      | 2.843     |
| 1'077'000         | 3'035.55      | 2.819     | 1'127'000         | 3'205.05      | 2.844     |
| 1'078'000         | 3'038.90      | 2.819     | 1'128'000         | 3'208.40      | 2.844     |
| 1'079'000         | 3'042.30      | 2.820     | 1'129'000         | 3'211.80      | 2.845     |
| 1'080'000         | 3'045.70      | 2.820     | 1'130'000         | 3'215.20      | 2.845     |
| 1'081'000         | 3'049.10      | 2.821     | 1'131'000         | 3'218.60      | 2.846     |
| 1'082'000         | 3'052.50      | 2.821     | 1'132'000         | 3'222.00      | 2.846     |
| 1'083'000         | 3'055.85      | 2.822     | 1'133'000         | 3'225.35      | 2.847     |
| 1'084'000         | 3'059.25      | 2.822     | 1'134'000         | 3'228.75      | 2.847     |
| 1'085'000         | 3'062.65      | 2.823     | 1'135'000         | 3'232.15      | 2.848     |
| 1'086'000         | 3'066.05      | 2.823     | 1'136'000         | 3'235.55      | 2.848     |
| 1'087'000         | 3'069.45      | 2.824     | 1'137'000         | 3'238.95      | 2.849     |
| 1'088'000         | 3'072.80      | 2.824     | 1'138'000         | 3'242.30      | 2.849     |
| 1'089'000         | 3'076.20      | 2.825     | 1'139'000         | 3'245.70      | 2.850     |
| 1'090'000         | 3'079.60      | 2.825     | 1'140'000         | 3'249.10      | 2.850     |
| 1'091'000         | 3'083.00      | 2.826     | 1'141'000         | 3'252.50      | 2.851     |
| 1'092'000         | 3'086.40      | 2.826     | 1'142'000         | 3'255.90      | 2.851     |
| 1'093'000         | 3'089.75      | 2.827     | 1'143'000         | 3'259.25      | 2.852     |
| 1'094'000         | 3'093.15      | 2.827     | 1'144'000         | 3'262.65      | 2.852     |
| 1'095'000         | 3'096.55      | 2.828     | 1'145'000         | 3'266.05      | 2.852     |
| 1'096'000         | 3'099.95      | 2.828     | 1'146'000         | 3'269.45      | 2.853     |
| 1'097'000         | 3'103.35      | 2.829     | 1'147'000         | 3'272.85      | 2.853     |
| 1'098'000         | 3'106.70      | 2.829     | 1'148'000         | 3'276.20      | 2.854     |
| 1'099'000         | 3'110.10      | 2.830     | 1'149'000         | 3'279.60      | 2.854     |

## Barème de l'impôt sur la fortune 2012

Coefficient 100 %

| Fortune imposable | Impôt de base | Taux en ‰ | Fortune imposable | Impôt de base | Taux en ‰ |
|-------------------|---------------|-----------|-------------------|---------------|-----------|
| 1'150'000         | 3'283.00      | 2.855     | 1'200'000         | 3'452.50      | 2.877     |
| 1'151'000         | 3'286.40      | 2.855     | 1'201'000         | 3'455.90      | 2.878     |
| 1'152'000         | 3'289.80      | 2.856     | 1'202'000         | 3'459.30      | 2.878     |
| 1'153'000         | 3'293.15      | 2.856     | 1'203'000         | 3'462.65      | 2.878     |
| 1'154'000         | 3'296.55      | 2.857     | 1'204'000         | 3'466.05      | 2.879     |
| 1'155'000         | 3'299.95      | 2.857     | 1'205'000         | 3'469.45      | 2.879     |
| 1'156'000         | 3'303.35      | 2.858     | 1'206'000         | 3'472.85      | 2.880     |
| 1'157'000         | 3'306.75      | 2.858     | 1'207'000         | 3'476.25      | 2.880     |
| 1'158'000         | 3'310.10      | 2.858     | 1'208'000         | 3'479.60      | 2.880     |
| 1'159'000         | 3'313.50      | 2.859     | 1'209'000         | 3'483.00      | 2.881     |
| 1'160'000         | 3'316.90      | 2.859     | 1'210'000         | 3'486.40      | 2.881     |
| 1'161'000         | 3'320.30      | 2.860     | 1'211'000         | 3'489.80      | 2.882     |
| 1'162'000         | 3'323.70      | 2.860     | 1'212'000         | 3'493.20      | 2.882     |
| 1'163'000         | 3'327.05      | 2.861     | 1'213'000         | 3'496.55      | 2.883     |
| 1'164'000         | 3'330.45      | 2.861     | 1'214'000         | 3'499.95      | 2.883     |
| 1'165'000         | 3'333.85      | 2.862     | 1'215'000         | 3'503.35      | 2.883     |
| 1'166'000         | 3'337.25      | 2.862     | 1'216'000         | 3'506.75      | 2.884     |
| 1'167'000         | 3'340.65      | 2.863     | 1'217'000         | 3'510.15      | 2.884     |
| 1'168'000         | 3'344.00      | 2.863     | 1'218'000         | 3'513.50      | 2.885     |
| 1'169'000         | 3'347.40      | 2.863     | 1'219'000         | 3'516.90      | 2.885     |
| 1'170'000         | 3'350.80      | 2.864     | 1'220'000         | 3'520.30      | 2.885     |
| 1'171'000         | 3'354.20      | 2.864     | 1'221'000         | 3'523.70      | 2.886     |
| 1'172'000         | 3'357.60      | 2.865     | 1'222'000         | 3'527.10      | 2.886     |
| 1'173'000         | 3'360.95      | 2.865     | 1'223'000         | 3'530.45      | 2.887     |
| 1'174'000         | 3'364.35      | 2.866     | 1'224'000         | 3'533.85      | 2.887     |
| 1'175'000         | 3'367.75      | 2.866     | 1'225'000         | 3'537.25      | 2.888     |
| 1'176'000         | 3'371.15      | 2.867     | 1'226'000         | 3'540.65      | 2.888     |
| 1'177'000         | 3'374.55      | 2.867     | 1'227'000         | 3'544.05      | 2.888     |
| 1'178'000         | 3'377.90      | 2.868     | 1'228'000         | 3'547.40      | 2.889     |
| 1'179'000         | 3'381.30      | 2.868     | 1'229'000         | 3'550.80      | 2.889     |
| 1'180'000         | 3'384.70      | 2.868     | 1'230'000         | 3'554.20      | 2.890     |
| 1'181'000         | 3'388.10      | 2.869     | 1'231'000         | 3'557.60      | 2.890     |
| 1'182'000         | 3'391.50      | 2.869     | 1'232'000         | 3'561.00      | 2.890     |
| 1'183'000         | 3'394.85      | 2.870     | 1'233'000         | 3'564.35      | 2.891     |
| 1'184'000         | 3'398.25      | 2.870     | 1'234'000         | 3'567.75      | 2.891     |
| 1'185'000         | 3'401.65      | 2.871     | 1'235'000         | 3'571.15      | 2.892     |
| 1'186'000         | 3'405.05      | 2.871     | 1'236'000         | 3'574.55      | 2.892     |
| 1'187'000         | 3'408.45      | 2.871     | 1'237'000         | 3'577.95      | 2.892     |
| 1'188'000         | 3'411.80      | 2.872     | 1'238'000         | 3'581.30      | 2.893     |
| 1'189'000         | 3'415.20      | 2.872     | 1'239'000         | 3'584.70      | 2.893     |
| 1'190'000         | 3'418.60      | 2.873     | 1'240'000         | 3'588.10      | 2.894     |
| 1'191'000         | 3'422.00      | 2.873     | 1'241'000         | 3'591.50      | 2.894     |
| 1'192'000         | 3'425.40      | 2.874     | 1'242'000         | 3'594.90      | 2.894     |
| 1'193'000         | 3'428.75      | 2.874     | 1'243'000         | 3'598.25      | 2.895     |
| 1'194'000         | 3'432.15      | 2.875     | 1'244'000         | 3'601.65      | 2.895     |
| 1'195'000         | 3'435.55      | 2.875     | 1'245'000         | 3'605.05      | 2.896     |
| 1'196'000         | 3'438.95      | 2.875     | 1'246'000         | 3'608.45      | 2.896     |
| 1'197'000         | 3'442.35      | 2.876     | 1'247'000         | 3'611.85      | 2.896     |
| 1'198'000         | 3'445.70      | 2.876     | 1'248'000         | 3'615.20      | 2.897     |
| 1'199'000         | 3'449.10      | 2.877     | 1'249'000         | 3'618.60      | 2.897     |

## Barème de l'impôt sur la fortune 2012

Coefficient 100 %

| Fortune imposable | Impôt de base | Taux en ‰ | Fortune imposable | Impôt de base | Taux en ‰ |
|-------------------|---------------|-----------|-------------------|---------------|-----------|
| 1'250'000         | 3'622.00      | 2.898     | 1'300'000         | 3'791.50      | 2.917     |
| 1'251'000         | 3'625.40      | 2.898     | 1'301'000         | 3'794.90      | 2.917     |
| 1'252'000         | 3'628.80      | 2.898     | 1'302'000         | 3'798.30      | 2.917     |
| 1'253'000         | 3'632.15      | 2.899     | 1'303'000         | 3'801.65      | 2.918     |
| 1'254'000         | 3'635.55      | 2.899     | 1'304'000         | 3'805.05      | 2.918     |
| 1'255'000         | 3'638.95      | 2.900     | 1'305'000         | 3'808.45      | 2.918     |
| 1'256'000         | 3'642.35      | 2.900     | 1'306'000         | 3'811.85      | 2.919     |
| 1'257'000         | 3'645.75      | 2.900     | 1'307'000         | 3'815.25      | 2.919     |
| 1'258'000         | 3'649.10      | 2.901     | 1'308'000         | 3'818.60      | 2.919     |
| 1'259'000         | 3'652.50      | 2.901     | 1'309'000         | 3'822.00      | 2.920     |
| 1'260'000         | 3'655.90      | 2.902     | 1'310'000         | 3'825.40      | 2.920     |
| 1'261'000         | 3'659.30      | 2.902     | 1'311'000         | 3'828.80      | 2.921     |
| 1'262'000         | 3'662.70      | 2.902     | 1'312'000         | 3'832.20      | 2.921     |
| 1'263'000         | 3'666.05      | 2.903     | 1'313'000         | 3'835.55      | 2.921     |
| 1'264'000         | 3'669.45      | 2.903     | 1'314'000         | 3'838.95      | 2.922     |
| 1'265'000         | 3'672.85      | 2.903     | 1'315'000         | 3'842.35      | 2.922     |
| 1'266'000         | 3'676.25      | 2.904     | 1'316'000         | 3'845.75      | 2.922     |
| 1'267'000         | 3'679.65      | 2.904     | 1'317'000         | 3'849.15      | 2.923     |
| 1'268'000         | 3'683.00      | 2.905     | 1'318'000         | 3'852.50      | 2.923     |
| 1'269'000         | 3'686.40      | 2.905     | 1'319'000         | 3'855.90      | 2.923     |
| 1'270'000         | 3'689.80      | 2.905     | 1'320'000         | 3'859.30      | 2.924     |
| 1'271'000         | 3'693.20      | 2.906     | 1'321'000         | 3'862.70      | 2.924     |
| 1'272'000         | 3'696.60      | 2.906     | 1'322'000         | 3'866.10      | 2.924     |
| 1'273'000         | 3'699.95      | 2.906     | 1'323'000         | 3'869.45      | 2.925     |
| 1'274'000         | 3'703.35      | 2.907     | 1'324'000         | 3'872.85      | 2.925     |
| 1'275'000         | 3'706.75      | 2.907     | 1'325'000         | 3'876.25      | 2.925     |
| 1'276'000         | 3'710.15      | 2.908     | 1'326'000         | 3'879.65      | 2.926     |
| 1'277'000         | 3'713.55      | 2.908     | 1'327'000         | 3'883.05      | 2.926     |
| 1'278'000         | 3'716.90      | 2.908     | 1'328'000         | 3'886.40      | 2.927     |
| 1'279'000         | 3'720.30      | 2.909     | 1'329'000         | 3'889.80      | 2.927     |
| 1'280'000         | 3'723.70      | 2.909     | 1'330'000         | 3'893.20      | 2.927     |
| 1'281'000         | 3'727.10      | 2.910     | 1'331'000         | 3'896.60      | 2.928     |
| 1'282'000         | 3'730.50      | 2.910     | 1'332'000         | 3'900.00      | 2.928     |
| 1'283'000         | 3'733.85      | 2.910     | 1'333'000         | 3'903.35      | 2.928     |
| 1'284'000         | 3'737.25      | 2.911     | 1'334'000         | 3'906.75      | 2.929     |
| 1'285'000         | 3'740.65      | 2.911     | 1'335'000         | 3'910.15      | 2.929     |
| 1'286'000         | 3'744.05      | 2.911     | 1'336'000         | 3'913.55      | 2.929     |
| 1'287'000         | 3'747.45      | 2.912     | 1'337'000         | 3'916.95      | 2.930     |
| 1'288'000         | 3'750.80      | 2.912     | 1'338'000         | 3'920.30      | 2.930     |
| 1'289'000         | 3'754.20      | 2.912     | 1'339'000         | 3'923.70      | 2.930     |
| 1'290'000         | 3'757.60      | 2.913     | 1'340'000         | 3'927.10      | 2.931     |
| 1'291'000         | 3'761.00      | 2.913     | 1'341'000         | 3'930.50      | 2.931     |
| 1'292'000         | 3'764.40      | 2.914     | 1'342'000         | 3'933.90      | 2.931     |
| 1'293'000         | 3'767.75      | 2.914     | 1'343'000         | 3'937.25      | 2.932     |
| 1'294'000         | 3'771.15      | 2.914     | 1'344'000         | 3'940.65      | 2.932     |
| 1'295'000         | 3'774.55      | 2.915     | 1'345'000         | 3'944.05      | 2.932     |
| 1'296'000         | 3'777.95      | 2.915     | 1'346'000         | 3'947.45      | 2.933     |
| 1'297'000         | 3'781.35      | 2.915     | 1'347'000         | 3'950.85      | 2.933     |
| 1'298'000         | 3'784.70      | 2.916     | 1'348'000         | 3'954.20      | 2.933     |
| 1'299'000         | 3'788.10      | 2.916     | 1'349'000         | 3'957.60      | 2.934     |

## Barème de l'impôt sur la fortune 2012

Coefficient 100 %

| Fortune imposable | Impôt de base | Taux en ‰ | Fortune imposable | Impôt de base | Taux en ‰ |
|-------------------|---------------|-----------|-------------------|---------------|-----------|
| 1'350'000         | 3'961.00      | 2.934     | 1'400'000         | 4'130.50      | 2.950     |
| 1'351'000         | 3'964.40      | 2.934     | 1'401'000         | 4'133.90      | 2.951     |
| 1'352'000         | 3'967.80      | 2.935     | 1'402'000         | 4'137.30      | 2.951     |
| 1'353'000         | 3'971.15      | 2.935     | 1'403'000         | 4'140.65      | 2.951     |
| 1'354'000         | 3'974.55      | 2.935     | 1'404'000         | 4'144.05      | 2.952     |
| 1'355'000         | 3'977.95      | 2.936     | 1'405'000         | 4'147.45      | 2.952     |
| 1'356'000         | 3'981.35      | 2.936     | 1'406'000         | 4'150.85      | 2.952     |
| 1'357'000         | 3'984.75      | 2.936     | 1'407'000         | 4'154.25      | 2.953     |
| 1'358'000         | 3'988.10      | 2.937     | 1'408'000         | 4'157.60      | 2.953     |
| 1'359'000         | 3'991.50      | 2.937     | 1'409'000         | 4'161.00      | 2.953     |
| 1'360'000         | 3'994.90      | 2.937     | 1'410'000         | 4'164.40      | 2.953     |
| 1'361'000         | 3'998.30      | 2.938     | 1'411'000         | 4'167.80      | 2.954     |
| 1'362'000         | 4'001.70      | 2.938     | 1'412'000         | 4'171.20      | 2.954     |
| 1'363'000         | 4'005.05      | 2.938     | 1'413'000         | 4'174.55      | 2.954     |
| 1'364'000         | 4'008.45      | 2.939     | 1'414'000         | 4'177.95      | 2.955     |
| 1'365'000         | 4'011.85      | 2.939     | 1'415'000         | 4'181.35      | 2.955     |
| 1'366'000         | 4'015.25      | 2.939     | 1'416'000         | 4'184.75      | 2.955     |
| 1'367'000         | 4'018.65      | 2.940     | 1'417'000         | 4'188.15      | 2.956     |
| 1'368'000         | 4'022.00      | 2.940     | 1'418'000         | 4'191.50      | 2.956     |
| 1'369'000         | 4'025.40      | 2.940     | 1'419'000         | 4'194.90      | 2.956     |
| 1'370'000         | 4'028.80      | 2.941     | 1'420'000         | 4'198.30      | 2.957     |
| 1'371'000         | 4'032.20      | 2.941     | 1'421'000         | 4'201.70      | 2.957     |
| 1'372'000         | 4'035.60      | 2.941     | 1'422'000         | 4'205.10      | 2.957     |
| 1'373'000         | 4'038.95      | 2.942     | 1'423'000         | 4'208.45      | 2.957     |
| 1'374'000         | 4'042.35      | 2.942     | 1'424'000         | 4'211.85      | 2.958     |
| 1'375'000         | 4'045.75      | 2.942     | 1'425'000         | 4'215.25      | 2.958     |
| 1'376'000         | 4'049.15      | 2.943     | 1'426'000         | 4'218.65      | 2.958     |
| 1'377'000         | 4'052.55      | 2.943     | 1'427'000         | 4'222.05      | 2.959     |
| 1'378'000         | 4'055.90      | 2.943     | 1'428'000         | 4'225.40      | 2.959     |
| 1'379'000         | 4'059.30      | 2.944     | 1'429'000         | 4'228.80      | 2.959     |
| 1'380'000         | 4'062.70      | 2.944     | 1'430'000         | 4'232.20      | 2.960     |
| 1'381'000         | 4'066.10      | 2.944     | 1'431'000         | 4'235.60      | 2.960     |
| 1'382'000         | 4'069.50      | 2.945     | 1'432'000         | 4'239.00      | 2.960     |
| 1'383'000         | 4'072.85      | 2.945     | 1'433'000         | 4'242.35      | 2.960     |
| 1'384'000         | 4'076.25      | 2.945     | 1'434'000         | 4'245.75      | 2.961     |
| 1'385'000         | 4'079.65      | 2.946     | 1'435'000         | 4'249.15      | 2.961     |
| 1'386'000         | 4'083.05      | 2.946     | 1'436'000         | 4'252.55      | 2.961     |
| 1'387'000         | 4'086.45      | 2.946     | 1'437'000         | 4'255.95      | 2.962     |
| 1'388'000         | 4'089.80      | 2.947     | 1'438'000         | 4'259.30      | 2.962     |
| 1'389'000         | 4'093.20      | 2.947     | 1'439'000         | 4'262.70      | 2.962     |
| 1'390'000         | 4'096.60      | 2.947     | 1'440'000         | 4'266.10      | 2.963     |
| 1'391'000         | 4'100.00      | 2.948     | 1'441'000         | 4'269.50      | 2.963     |
| 1'392'000         | 4'103.40      | 2.948     | 1'442'000         | 4'272.90      | 2.963     |
| 1'393'000         | 4'106.75      | 2.948     | 1'443'000         | 4'276.25      | 2.963     |
| 1'394'000         | 4'110.15      | 2.948     | 1'444'000         | 4'279.65      | 2.964     |
| 1'395'000         | 4'113.55      | 2.949     | 1'445'000         | 4'283.05      | 2.964     |
| 1'396'000         | 4'116.95      | 2.949     | 1'446'000         | 4'286.45      | 2.964     |
| 1'397'000         | 4'120.35      | 2.949     | 1'447'000         | 4'289.85      | 2.965     |
| 1'398'000         | 4'123.70      | 2.950     | 1'448'000         | 4'293.20      | 2.965     |
| 1'399'000         | 4'127.10      | 2.950     | 1'449'000         | 4'296.60      | 2.965     |

## Barème de l'impôt sur la fortune 2012

Coefficient 100 %

| Fortune imposable | Impôt de base | Taux en ‰ | Fortune imposable | Impôt de base | Taux en ‰ |
|-------------------|---------------|-----------|-------------------|---------------|-----------|
| 1'450'000         | 4'300.00      | 2.966     | 1'500'000         | 4'469.50      | 2.980     |
| 1'451'000         | 4'303.40      | 2.966     | 1'501'000         | 4'472.90      | 2.980     |
| 1'452'000         | 4'306.80      | 2.966     | 1'502'000         | 4'476.30      | 2.980     |
| 1'453'000         | 4'310.15      | 2.966     | 1'503'000         | 4'479.65      | 2.980     |
| 1'454'000         | 4'313.55      | 2.967     | 1'504'000         | 4'483.05      | 2.981     |
| 1'455'000         | 4'316.95      | 2.967     | 1'505'000         | 4'486.45      | 2.981     |
| 1'456'000         | 4'320.35      | 2.967     | 1'506'000         | 4'489.85      | 2.981     |
| 1'457'000         | 4'323.75      | 2.968     | 1'507'000         | 4'493.25      | 2.982     |
| 1'458'000         | 4'327.10      | 2.968     | 1'508'000         | 4'496.60      | 2.982     |
| 1'459'000         | 4'330.50      | 2.968     | 1'509'000         | 4'500.00      | 2.982     |
| 1'460'000         | 4'333.90      | 2.968     | 1'510'000         | 4'503.40      | 2.982     |
| 1'461'000         | 4'337.30      | 2.969     | 1'511'000         | 4'506.80      | 2.983     |
| 1'462'000         | 4'340.70      | 2.969     | 1'512'000         | 4'510.20      | 2.983     |
| 1'463'000         | 4'344.05      | 2.969     | 1'513'000         | 4'513.55      | 2.983     |
| 1'464'000         | 4'347.45      | 2.970     | 1'514'000         | 4'516.95      | 2.983     |
| 1'465'000         | 4'350.85      | 2.970     | 1'515'000         | 4'520.35      | 2.984     |
| 1'466'000         | 4'354.25      | 2.970     | 1'516'000         | 4'523.75      | 2.984     |
| 1'467'000         | 4'357.65      | 2.970     | 1'517'000         | 4'527.15      | 2.984     |
| 1'468'000         | 4'361.00      | 2.971     | 1'518'000         | 4'530.50      | 2.985     |
| 1'469'000         | 4'364.40      | 2.971     | 1'519'000         | 4'533.90      | 2.985     |
| 1'470'000         | 4'367.80      | 2.971     | 1'520'000         | 4'537.30      | 2.985     |
| 1'471'000         | 4'371.20      | 2.972     | 1'521'000         | 4'540.70      | 2.985     |
| 1'472'000         | 4'374.60      | 2.972     | 1'522'000         | 4'544.10      | 2.986     |
| 1'473'000         | 4'377.95      | 2.972     | 1'523'000         | 4'547.45      | 2.986     |
| 1'474'000         | 4'381.35      | 2.972     | 1'524'000         | 4'550.85      | 2.986     |
| 1'475'000         | 4'384.75      | 2.973     | 1'525'000         | 4'554.25      | 2.986     |
| 1'476'000         | 4'388.15      | 2.973     | 1'526'000         | 4'557.65      | 2.987     |
| 1'477'000         | 4'391.55      | 2.973     | 1'527'000         | 4'561.05      | 2.987     |
| 1'478'000         | 4'394.90      | 2.974     | 1'528'000         | 4'564.40      | 2.987     |
| 1'479'000         | 4'398.30      | 2.974     | 1'529'000         | 4'567.80      | 2.987     |
| 1'480'000         | 4'401.70      | 2.974     | 1'530'000         | 4'571.20      | 2.988     |
| 1'481'000         | 4'405.10      | 2.974     | 1'531'000         | 4'574.60      | 2.988     |
| 1'482'000         | 4'408.50      | 2.975     | 1'532'000         | 4'578.00      | 2.988     |
| 1'483'000         | 4'411.85      | 2.975     | 1'533'000         | 4'581.35      | 2.988     |
| 1'484'000         | 4'415.25      | 2.975     | 1'534'000         | 4'584.75      | 2.989     |
| 1'485'000         | 4'418.65      | 2.976     | 1'535'000         | 4'588.15      | 2.989     |
| 1'486'000         | 4'422.05      | 2.976     | 1'536'000         | 4'591.55      | 2.989     |
| 1'487'000         | 4'425.45      | 2.976     | 1'537'000         | 4'594.95      | 2.990     |
| 1'488'000         | 4'428.80      | 2.976     | 1'538'000         | 4'598.30      | 2.990     |
| 1'489'000         | 4'432.20      | 2.977     | 1'539'000         | 4'601.70      | 2.990     |
| 1'490'000         | 4'435.60      | 2.977     | 1'540'000         | 4'605.10      | 2.990     |
| 1'491'000         | 4'439.00      | 2.977     | 1'541'000         | 4'608.50      | 2.991     |
| 1'492'000         | 4'442.40      | 2.977     | 1'542'000         | 4'611.90      | 2.991     |
| 1'493'000         | 4'445.75      | 2.978     | 1'543'000         | 4'615.25      | 2.991     |
| 1'494'000         | 4'449.15      | 2.978     | 1'544'000         | 4'618.65      | 2.991     |
| 1'495'000         | 4'452.55      | 2.978     | 1'545'000         | 4'622.05      | 2.992     |
| 1'496'000         | 4'455.95      | 2.979     | 1'546'000         | 4'625.45      | 2.992     |
| 1'497'000         | 4'459.35      | 2.979     | 1'547'000         | 4'628.85      | 2.992     |
| 1'498'000         | 4'462.70      | 2.979     | 1'548'000         | 4'632.20      | 2.992     |
| 1'499'000         | 4'466.10      | 2.979     | 1'549'000         | 4'635.60      | 2.993     |

## Barème de l'impôt sur la fortune 2012

Coefficient 100 %

| Fortune imposable | Impôt de base | Taux en ‰ | Fortune imposable | Impôt de base | Taux en ‰ |
|-------------------|---------------|-----------|-------------------|---------------|-----------|
| 1'550'000         | 4'639.00      | 2.993     | 1'600'000         | 4'808.50      | 3.005     |
| 1'551'000         | 4'642.40      | 2.993     | 1'601'000         | 4'811.90      | 3.006     |
| 1'552'000         | 4'645.80      | 2.993     | 1'602'000         | 4'815.30      | 3.006     |
| 1'553'000         | 4'649.15      | 2.994     | 1'603'000         | 4'818.65      | 3.006     |
| 1'554'000         | 4'652.55      | 2.994     | 1'604'000         | 4'822.05      | 3.006     |
| 1'555'000         | 4'655.95      | 2.994     | 1'605'000         | 4'825.45      | 3.007     |
| 1'556'000         | 4'659.35      | 2.994     | 1'606'000         | 4'828.85      | 3.007     |
| 1'557'000         | 4'662.75      | 2.995     | 1'607'000         | 4'832.25      | 3.007     |
| 1'558'000         | 4'666.10      | 2.995     | 1'608'000         | 4'835.60      | 3.007     |
| 1'559'000         | 4'669.50      | 2.995     | 1'609'000         | 4'839.00      | 3.007     |
| 1'560'000         | 4'672.90      | 2.995     | 1'610'000         | 4'842.40      | 3.008     |
| 1'561'000         | 4'676.30      | 2.996     | 1'611'000         | 4'845.80      | 3.008     |
| 1'562'000         | 4'679.70      | 2.996     | 1'612'000         | 4'849.20      | 3.008     |
| 1'563'000         | 4'683.05      | 2.996     | 1'613'000         | 4'852.55      | 3.008     |
| 1'564'000         | 4'686.45      | 2.996     | 1'614'000         | 4'855.95      | 3.009     |
| 1'565'000         | 4'689.85      | 2.997     | 1'615'000         | 4'859.35      | 3.009     |
| 1'566'000         | 4'693.25      | 2.997     | 1'616'000         | 4'862.75      | 3.009     |
| 1'567'000         | 4'696.65      | 2.997     | 1'617'000         | 4'866.15      | 3.009     |
| 1'568'000         | 4'700.00      | 2.997     | 1'618'000         | 4'869.50      | 3.010     |
| 1'569'000         | 4'703.40      | 2.998     | 1'619'000         | 4'872.90      | 3.010     |
| 1'570'000         | 4'706.80      | 2.998     | 1'620'000         | 4'876.30      | 3.010     |
| 1'571'000         | 4'710.20      | 2.998     | 1'621'000         | 4'879.70      | 3.010     |
| 1'572'000         | 4'713.60      | 2.998     | 1'622'000         | 4'883.10      | 3.011     |
| 1'573'000         | 4'716.95      | 2.999     | 1'623'000         | 4'886.45      | 3.011     |
| 1'574'000         | 4'720.35      | 2.999     | 1'624'000         | 4'889.85      | 3.011     |
| 1'575'000         | 4'723.75      | 2.999     | 1'625'000         | 4'893.25      | 3.011     |
| 1'576'000         | 4'727.15      | 2.999     | 1'626'000         | 4'896.65      | 3.011     |
| 1'577'000         | 4'730.55      | 3.000     | 1'627'000         | 4'900.05      | 3.012     |
| 1'578'000         | 4'733.90      | 3.000     | 1'628'000         | 4'903.40      | 3.012     |
| 1'579'000         | 4'737.30      | 3.000     | 1'629'000         | 4'906.80      | 3.012     |
| 1'580'000         | 4'740.70      | 3.000     | 1'630'000         | 4'910.20      | 3.012     |
| 1'581'000         | 4'744.10      | 3.001     | 1'631'000         | 4'913.60      | 3.013     |
| 1'582'000         | 4'747.50      | 3.001     | 1'632'000         | 4'917.00      | 3.013     |
| 1'583'000         | 4'750.85      | 3.001     | 1'633'000         | 4'920.35      | 3.013     |
| 1'584'000         | 4'754.25      | 3.001     | 1'634'000         | 4'923.75      | 3.013     |
| 1'585'000         | 4'757.65      | 3.002     | 1'635'000         | 4'927.15      | 3.014     |
| 1'586'000         | 4'761.05      | 3.002     | 1'636'000         | 4'930.55      | 3.014     |
| 1'587'000         | 4'764.45      | 3.002     | 1'637'000         | 4'933.95      | 3.014     |
| 1'588'000         | 4'767.80      | 3.002     | 1'638'000         | 4'937.30      | 3.014     |
| 1'589'000         | 4'771.20      | 3.003     | 1'639'000         | 4'940.70      | 3.014     |
| 1'590'000         | 4'774.60      | 3.003     | 1'640'000         | 4'944.10      | 3.015     |
| 1'591'000         | 4'778.00      | 3.003     | 1'641'000         | 4'947.50      | 3.015     |
| 1'592'000         | 4'781.40      | 3.003     | 1'642'000         | 4'950.90      | 3.015     |
| 1'593'000         | 4'784.75      | 3.004     | 1'643'000         | 4'954.25      | 3.015     |
| 1'594'000         | 4'788.15      | 3.004     | 1'644'000         | 4'957.65      | 3.016     |
| 1'595'000         | 4'791.55      | 3.004     | 1'645'000         | 4'961.05      | 3.016     |
| 1'596'000         | 4'794.95      | 3.004     | 1'646'000         | 4'964.45      | 3.016     |
| 1'597'000         | 4'798.35      | 3.005     | 1'647'000         | 4'967.85      | 3.016     |
| 1'598'000         | 4'801.70      | 3.005     | 1'648'000         | 4'971.20      | 3.017     |
| 1'599'000         | 4'805.10      | 3.005     | 1'649'000         | 4'974.60      | 3.017     |

## Barème de l'impôt sur la fortune 2012

Coefficient 100 %

| Fortune imposable | Impôt de base | Taux en ‰ | Fortune imposable | Impôt de base | Taux en ‰ |
|-------------------|---------------|-----------|-------------------|---------------|-----------|
| 1'650'000         | 4'978.00      | 3.017     | 1'700'000         | 5'147.50      | 3.028     |
| 1'651'000         | 4'981.40      | 3.017     | 1'701'000         | 5'150.90      | 3.028     |
| 1'652'000         | 4'984.80      | 3.017     | 1'702'000         | 5'154.30      | 3.028     |
| 1'653'000         | 4'988.15      | 3.018     | 1'703'000         | 5'157.65      | 3.029     |
| 1'654'000         | 4'991.55      | 3.018     | 1'704'000         | 5'161.05      | 3.029     |
| 1'655'000         | 4'994.95      | 3.018     | 1'705'000         | 5'164.45      | 3.029     |
| 1'656'000         | 4'998.35      | 3.018     | 1'706'000         | 5'167.85      | 3.029     |
| 1'657'000         | 5'001.75      | 3.019     | 1'707'000         | 5'171.25      | 3.029     |
| 1'658'000         | 5'005.10      | 3.019     | 1'708'000         | 5'174.60      | 3.030     |
| 1'659'000         | 5'008.50      | 3.019     | 1'709'000         | 5'178.00      | 3.030     |
| 1'660'000         | 5'011.90      | 3.019     | 1'710'000         | 5'181.40      | 3.030     |
| 1'661'000         | 5'015.30      | 3.019     | 1'711'000         | 5'184.80      | 3.030     |
| 1'662'000         | 5'018.70      | 3.020     | 1'712'000         | 5'188.20      | 3.030     |
| 1'663'000         | 5'022.05      | 3.020     | 1'713'000         | 5'191.55      | 3.031     |
| 1'664'000         | 5'025.45      | 3.020     | 1'714'000         | 5'194.95      | 3.031     |
| 1'665'000         | 5'028.85      | 3.020     | 1'715'000         | 5'198.35      | 3.031     |
| 1'666'000         | 5'032.25      | 3.021     | 1'716'000         | 5'201.75      | 3.031     |
| 1'667'000         | 5'035.65      | 3.021     | 1'717'000         | 5'205.15      | 3.032     |
| 1'668'000         | 5'039.00      | 3.021     | 1'718'000         | 5'208.50      | 3.032     |
| 1'669'000         | 5'042.40      | 3.021     | 1'719'000         | 5'211.90      | 3.032     |
| 1'670'000         | 5'045.80      | 3.021     | 1'720'000         | 5'215.30      | 3.032     |
| 1'671'000         | 5'049.20      | 3.022     | 1'721'000         | 5'218.70      | 3.032     |
| 1'672'000         | 5'052.60      | 3.022     | 1'722'000         | 5'222.10      | 3.033     |
| 1'673'000         | 5'055.95      | 3.022     | 1'723'000         | 5'225.45      | 3.033     |
| 1'674'000         | 5'059.35      | 3.022     | 1'724'000         | 5'228.85      | 3.033     |
| 1'675'000         | 5'062.75      | 3.023     | 1'725'000         | 5'232.25      | 3.033     |
| 1'676'000         | 5'066.15      | 3.023     | 1'726'000         | 5'235.65      | 3.033     |
| 1'677'000         | 5'069.55      | 3.023     | 1'727'000         | 5'239.05      | 3.034     |
| 1'678'000         | 5'072.90      | 3.023     | 1'728'000         | 5'242.40      | 3.034     |
| 1'679'000         | 5'076.30      | 3.023     | 1'729'000         | 5'245.80      | 3.034     |
| 1'680'000         | 5'079.70      | 3.024     | 1'730'000         | 5'249.20      | 3.034     |
| 1'681'000         | 5'083.10      | 3.024     | 1'731'000         | 5'252.60      | 3.034     |
| 1'682'000         | 5'086.50      | 3.024     | 1'732'000         | 5'256.00      | 3.035     |
| 1'683'000         | 5'089.85      | 3.024     | 1'733'000         | 5'259.35      | 3.035     |
| 1'684'000         | 5'093.25      | 3.025     | 1'734'000         | 5'262.75      | 3.035     |
| 1'685'000         | 5'096.65      | 3.025     | 1'735'000         | 5'266.15      | 3.035     |
| 1'686'000         | 5'100.05      | 3.025     | 1'736'000         | 5'269.55      | 3.035     |
| 1'687'000         | 5'103.45      | 3.025     | 1'737'000         | 5'272.95      | 3.036     |
| 1'688'000         | 5'106.80      | 3.025     | 1'738'000         | 5'276.30      | 3.036     |
| 1'689'000         | 5'110.20      | 3.026     | 1'739'000         | 5'279.70      | 3.036     |
| 1'690'000         | 5'113.60      | 3.026     | 1'740'000         | 5'283.10      | 3.036     |
| 1'691'000         | 5'117.00      | 3.026     | 1'741'000         | 5'286.50      | 3.036     |
| 1'692'000         | 5'120.40      | 3.026     | 1'742'000         | 5'289.90      | 3.037     |
| 1'693'000         | 5'123.75      | 3.026     | 1'743'000         | 5'293.25      | 3.037     |
| 1'694'000         | 5'127.15      | 3.027     | 1'744'000         | 5'296.65      | 3.037     |
| 1'695'000         | 5'130.55      | 3.027     | 1'745'000         | 5'300.05      | 3.037     |
| 1'696'000         | 5'133.95      | 3.027     | 1'746'000         | 5'303.45      | 3.037     |
| 1'697'000         | 5'137.35      | 3.027     | 1'747'000         | 5'306.85      | 3.038     |
| 1'698'000         | 5'140.70      | 3.028     | 1'748'000         | 5'310.20      | 3.038     |
| 1'699'000         | 5'144.10      | 3.028     | 1'749'000         | 5'313.60      | 3.038     |

## Barème de l'impôt sur la fortune 2012

Coefficient 100 %

| Fortune imposable | Impôt de base | Taux en ‰ | Fortune imposable | Impôt de base | Taux en ‰ |
|-------------------|---------------|-----------|-------------------|---------------|-----------|
| 1'750'000         | 5'317.00      | 3.038     | 1'800'000         | 5'486.50      | 3.048     |
| 1'751'000         | 5'320.40      | 3.038     | 1'801'000         | 5'489.90      | 3.048     |
| 1'752'000         | 5'323.80      | 3.039     | 1'802'000         | 5'493.30      | 3.048     |
| 1'753'000         | 5'327.15      | 3.039     | 1'803'000         | 5'496.65      | 3.049     |
| 1'754'000         | 5'330.55      | 3.039     | 1'804'000         | 5'500.05      | 3.049     |
| 1'755'000         | 5'333.95      | 3.039     | 1'805'000         | 5'503.45      | 3.049     |
| 1'756'000         | 5'337.35      | 3.039     | 1'806'000         | 5'506.85      | 3.049     |
| 1'757'000         | 5'340.75      | 3.040     | 1'807'000         | 5'510.25      | 3.049     |
| 1'758'000         | 5'344.10      | 3.040     | 1'808'000         | 5'513.60      | 3.050     |
| 1'759'000         | 5'347.50      | 3.040     | 1'809'000         | 5'517.00      | 3.050     |
| 1'760'000         | 5'350.90      | 3.040     | 1'810'000         | 5'520.40      | 3.050     |
| 1'761'000         | 5'354.30      | 3.040     | 1'811'000         | 5'523.80      | 3.050     |
| 1'762'000         | 5'357.70      | 3.041     | 1'812'000         | 5'527.20      | 3.050     |
| 1'763'000         | 5'361.05      | 3.041     | 1'813'000         | 5'530.55      | 3.051     |
| 1'764'000         | 5'364.45      | 3.041     | 1'814'000         | 5'533.95      | 3.051     |
| 1'765'000         | 5'367.85      | 3.041     | 1'815'000         | 5'537.35      | 3.051     |
| 1'766'000         | 5'371.25      | 3.041     | 1'816'000         | 5'540.75      | 3.051     |
| 1'767'000         | 5'374.65      | 3.042     | 1'817'000         | 5'544.15      | 3.051     |
| 1'768'000         | 5'378.00      | 3.042     | 1'818'000         | 5'547.50      | 3.051     |
| 1'769'000         | 5'381.40      | 3.042     | 1'819'000         | 5'550.90      | 3.052     |
| 1'770'000         | 5'384.80      | 3.042     | 1'820'000         | 5'554.30      | 3.052     |
| 1'771'000         | 5'388.20      | 3.042     | 1'821'000         | 5'557.70      | 3.052     |
| 1'772'000         | 5'391.60      | 3.043     | 1'822'000         | 5'561.10      | 3.052     |
| 1'773'000         | 5'394.95      | 3.043     | 1'823'000         | 5'564.45      | 3.052     |
| 1'774'000         | 5'398.35      | 3.043     | 1'824'000         | 5'567.85      | 3.053     |
| 1'775'000         | 5'401.75      | 3.043     | 1'825'000         | 5'571.25      | 3.053     |
| 1'776'000         | 5'405.15      | 3.043     | 1'826'000         | 5'574.65      | 3.053     |
| 1'777'000         | 5'408.55      | 3.044     | 1'827'000         | 5'578.05      | 3.053     |
| 1'778'000         | 5'411.90      | 3.044     | 1'828'000         | 5'581.40      | 3.053     |
| 1'779'000         | 5'415.30      | 3.044     | 1'829'000         | 5'584.80      | 3.053     |
| 1'780'000         | 5'418.70      | 3.044     | 1'830'000         | 5'588.20      | 3.054     |
| 1'781'000         | 5'422.10      | 3.044     | 1'831'000         | 5'591.60      | 3.054     |
| 1'782'000         | 5'425.50      | 3.045     | 1'832'000         | 5'595.00      | 3.054     |
| 1'783'000         | 5'428.85      | 3.045     | 1'833'000         | 5'598.35      | 3.054     |
| 1'784'000         | 5'432.25      | 3.045     | 1'834'000         | 5'601.75      | 3.054     |
| 1'785'000         | 5'435.65      | 3.045     | 1'835'000         | 5'605.15      | 3.055     |
| 1'786'000         | 5'439.05      | 3.045     | 1'836'000         | 5'608.55      | 3.055     |
| 1'787'000         | 5'442.45      | 3.046     | 1'837'000         | 5'611.95      | 3.055     |
| 1'788'000         | 5'445.80      | 3.046     | 1'838'000         | 5'615.30      | 3.055     |
| 1'789'000         | 5'449.20      | 3.046     | 1'839'000         | 5'618.70      | 3.055     |
| 1'790'000         | 5'452.60      | 3.046     | 1'840'000         | 5'622.10      | 3.055     |
| 1'791'000         | 5'456.00      | 3.046     | 1'841'000         | 5'625.50      | 3.056     |
| 1'792'000         | 5'459.40      | 3.047     | 1'842'000         | 5'628.90      | 3.056     |
| 1'793'000         | 5'462.75      | 3.047     | 1'843'000         | 5'632.25      | 3.056     |
| 1'794'000         | 5'466.15      | 3.047     | 1'844'000         | 5'635.65      | 3.056     |
| 1'795'000         | 5'469.55      | 3.047     | 1'845'000         | 5'639.05      | 3.056     |
| 1'796'000         | 5'472.95      | 3.047     | 1'846'000         | 5'642.45      | 3.057     |
| 1'797'000         | 5'476.35      | 3.047     | 1'847'000         | 5'645.85      | 3.057     |
| 1'798'000         | 5'479.70      | 3.048     | 1'848'000         | 5'649.20      | 3.057     |
| 1'799'000         | 5'483.10      | 3.048     | 1'849'000         | 5'652.60      | 3.057     |

## Barème de l'impôt sur la fortune 2012

Coefficient 100 %

| Fortune imposable | Impôt de base | Taux en ‰ | Fortune imposable | Impôt de base | Taux en ‰ |
|-------------------|---------------|-----------|-------------------|---------------|-----------|
| 1'850'000         | 5'656.00      | 3.057     | 1'900'000         | 5'825.50      | 3.066     |
| 1'851'000         | 5'659.40      | 3.057     | 1'901'000         | 5'828.90      | 3.066     |
| 1'852'000         | 5'662.80      | 3.058     | 1'902'000         | 5'832.30      | 3.066     |
| 1'853'000         | 5'666.15      | 3.058     | 1'903'000         | 5'835.65      | 3.067     |
| 1'854'000         | 5'669.55      | 3.058     | 1'904'000         | 5'839.05      | 3.067     |
| 1'855'000         | 5'672.95      | 3.058     | 1'905'000         | 5'842.45      | 3.067     |
| 1'856'000         | 5'676.35      | 3.058     | 1'906'000         | 5'845.85      | 3.067     |
| 1'857'000         | 5'679.75      | 3.059     | 1'907'000         | 5'849.25      | 3.067     |
| 1'858'000         | 5'683.10      | 3.059     | 1'908'000         | 5'852.60      | 3.067     |
| 1'859'000         | 5'686.50      | 3.059     | 1'909'000         | 5'856.00      | 3.068     |
| 1'860'000         | 5'689.90      | 3.059     | 1'910'000         | 5'859.40      | 3.068     |
| 1'861'000         | 5'693.30      | 3.059     | 1'911'000         | 5'862.80      | 3.068     |
| 1'862'000         | 5'696.70      | 3.059     | 1'912'000         | 5'866.20      | 3.068     |
| 1'863'000         | 5'700.05      | 3.060     | 1'913'000         | 5'869.55      | 3.068     |
| 1'864'000         | 5'703.45      | 3.060     | 1'914'000         | 5'872.95      | 3.068     |
| 1'865'000         | 5'706.85      | 3.060     | 1'915'000         | 5'876.35      | 3.069     |
| 1'866'000         | 5'710.25      | 3.060     | 1'916'000         | 5'879.75      | 3.069     |
| 1'867'000         | 5'713.65      | 3.060     | 1'917'000         | 5'883.15      | 3.069     |
| 1'868'000         | 5'717.00      | 3.061     | 1'918'000         | 5'886.50      | 3.069     |
| 1'869'000         | 5'720.40      | 3.061     | 1'919'000         | 5'889.90      | 3.069     |
| 1'870'000         | 5'723.80      | 3.061     | 1'920'000         | 5'893.30      | 3.069     |
| 1'871'000         | 5'727.20      | 3.061     | 1'921'000         | 5'896.70      | 3.070     |
| 1'872'000         | 5'730.60      | 3.061     | 1'922'000         | 5'900.10      | 3.070     |
| 1'873'000         | 5'733.95      | 3.061     | 1'923'000         | 5'903.45      | 3.070     |
| 1'874'000         | 5'737.35      | 3.062     | 1'924'000         | 5'906.85      | 3.070     |
| 1'875'000         | 5'740.75      | 3.062     | 1'925'000         | 5'910.25      | 3.070     |
| 1'876'000         | 5'744.15      | 3.062     | 1'926'000         | 5'913.65      | 3.070     |
| 1'877'000         | 5'747.55      | 3.062     | 1'927'000         | 5'917.05      | 3.071     |
| 1'878'000         | 5'750.90      | 3.062     | 1'928'000         | 5'920.40      | 3.071     |
| 1'879'000         | 5'754.30      | 3.062     | 1'929'000         | 5'923.80      | 3.071     |
| 1'880'000         | 5'757.70      | 3.063     | 1'930'000         | 5'927.20      | 3.071     |
| 1'881'000         | 5'761.10      | 3.063     | 1'931'000         | 5'930.60      | 3.071     |
| 1'882'000         | 5'764.50      | 3.063     | 1'932'000         | 5'934.00      | 3.071     |
| 1'883'000         | 5'767.85      | 3.063     | 1'933'000         | 5'937.35      | 3.072     |
| 1'884'000         | 5'771.25      | 3.063     | 1'934'000         | 5'940.75      | 3.072     |
| 1'885'000         | 5'774.65      | 3.063     | 1'935'000         | 5'944.15      | 3.072     |
| 1'886'000         | 5'778.05      | 3.064     | 1'936'000         | 5'947.55      | 3.072     |
| 1'887'000         | 5'781.45      | 3.064     | 1'937'000         | 5'950.95      | 3.072     |
| 1'888'000         | 5'784.80      | 3.064     | 1'938'000         | 5'954.30      | 3.072     |
| 1'889'000         | 5'788.20      | 3.064     | 1'939'000         | 5'957.70      | 3.073     |
| 1'890'000         | 5'791.60      | 3.064     | 1'940'000         | 5'961.10      | 3.073     |
| 1'891'000         | 5'795.00      | 3.065     | 1'941'000         | 5'964.50      | 3.073     |
| 1'892'000         | 5'798.40      | 3.065     | 1'942'000         | 5'967.90      | 3.073     |
| 1'893'000         | 5'801.75      | 3.065     | 1'943'000         | 5'971.25      | 3.073     |
| 1'894'000         | 5'805.15      | 3.065     | 1'944'000         | 5'974.65      | 3.073     |
| 1'895'000         | 5'808.55      | 3.065     | 1'945'000         | 5'978.05      | 3.074     |
| 1'896'000         | 5'811.95      | 3.065     | 1'946'000         | 5'981.45      | 3.074     |
| 1'897'000         | 5'815.35      | 3.066     | 1'947'000         | 5'984.85      | 3.074     |
| 1'898'000         | 5'818.70      | 3.066     | 1'948'000         | 5'988.20      | 3.074     |
| 1'899'000         | 5'822.10      | 3.066     | 1'949'000         | 5'991.60      | 3.074     |

## Barème de l'impôt sur la fortune 2012

Coefficient 100 %

| Fortune imposable | Impôt de base | Taux en ‰ | Fortune imposable   | Impôt de base   | Taux en ‰      |
|-------------------|---------------|-----------|---|-----------------|----------------|
| 1'950'000         | 5'995.00      | 3.074     | 2'000'000   | 6'164.50        | 3.082          |
| 1'951'000         | 5'998.40      | 3.075     |   |                 |                |
| 1'952'000         | 6'001.80      | 3.075     |   |                 |                |
| 1'953'000         | 6'005.15      | 3.075     |   |                 |                |
| 1'954'000         | 6'008.55      | 3.075     |   |                 |                |
| 1'955'000         | 6'011.95      | 3.075     |   |                 |                |
| 1'956'000         | 6'015.35      | 3.075     |   |                 |                |
| 1'957'000         | 6'018.75      | 3.075     |   |                 |                |
| 1'958'000         | 6'022.10      | 3.076     |   |                 |                |
| 1'959'000         | 6'025.50      | 3.076     |   |                 |                |
|                   |               |           | Au-dessus de CHF 2'000'000 de fortune imposable, l'impôt sur les milliers supplémentaires est calculé au taux de 3.39 ‰ |                 |                |
|                   |               |           | EXEMPLE DE CALCUL   |                 |                |
|                   |               |           | Pour une fortune imposable de CHF 2'638'000   |                 |                |
| 1'960'000         | 6'028.90      | 3.076     | Impôt s/2'000'000   | 6'164.50        |                |
| 1'961'000         | 6'032.30      | 3.076     | Impôt s/ 638'000 à 3.39 ‰   | <u>2'162.80</u> |                |
| 1'962'000         | 6'035.70      | 3.076     | Impôt total   | 8'327.30        |                |
| 1'963'000         | 6'039.05      | 3.076     |   |                 |                |
| 1'964'000         | 6'042.45      | 3.077     |   |                 |                |
| 1'965'000         | 6'045.85      | 3.077     |   |                 |                |
| 1'966'000         | 6'049.25      | 3.077     |   |                 |                |
| 1'967'000         | 6'052.65      | 3.077     |   |                 |                |
| 1'968'000         | 6'056.00      | 3.077     |   |                 |                |
| 1'969'000         | 6'059.40      | 3.077     |   |                 |                |
|                   |               |           | Taux :  |                 |                |
|                   |               |           | $\frac{8'327.30 \times 1'000}{2'638'000}$   |                 | <b>3.157 ‰</b> |
| 1'970'000         | 6'062.80      | 3.078     |   |                 |                |
| 1'971'000         | 6'066.20      | 3.078     |   |                 |                |
| 1'972'000         | 6'069.60      | 3.078     |   |                 |                |
| 1'973'000         | 6'072.95      | 3.078     |   |                 |                |
| 1'974'000         | 6'076.35      | 3.078     |   |                 |                |
| 1'975'000         | 6'079.75      | 3.078     |   |                 |                |
| 1'976'000         | 6'083.15      | 3.079     |   |                 |                |
| 1'977'000         | 6'086.55      | 3.079     |   |                 |                |
| 1'978'000         | 6'089.90      | 3.079     |   |                 |                |
| 1'979'000         | 6'093.30      | 3.079     |   |                 |                |
| 1'980'000         | 6'096.70      | 3.079     |   |                 |                |
| 1'981'000         | 6'100.10      | 3.079     |   |                 |                |
| 1'982'000         | 6'103.50      | 3.079     |   |                 |                |
| 1'983'000         | 6'106.85      | 3.080     |   |                 |                |
| 1'984'000         | 6'110.25      | 3.080     |   |                 |                |
| 1'985'000         | 6'113.65      | 3.080     |   |                 |                |
| 1'986'000         | 6'117.05      | 3.080     |   |                 |                |
| 1'987'000         | 6'120.45      | 3.080     |   |                 |                |
| 1'988'000         | 6'123.80      | 3.080     |   |                 |                |
| 1'989'000         | 6'127.20      | 3.081     |   |                 |                |
| 1'990'000         | 6'130.60      | 3.081     |   |                 |                |
| 1'991'000         | 6'134.00      | 3.081     |   |                 |                |
| 1'992'000         | 6'137.40      | 3.081     |   |                 |                |
| 1'993'000         | 6'140.75      | 3.081     |   |                 |                |
| 1'994'000         | 6'144.15      | 3.081     |   |                 |                |
| 1'995'000         | 6'147.55      | 3.081     |   |                 |                |
| 1'996'000         | 6'150.95      | 3.082     |   |                 |                |
| 1'997'000         | 6'154.35      | 3.082     |   |                 |                |
| 1'998'000         | 6'157.70      | 3.082     |   |                 |                |
| 1'999'000         | 6'161.10      | 3.082     |   |                 |                |