

## Barème de l'impôt sur le revenu 2009

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
100	1.00	1.000	5'100	110.00	2.157
200	2.00	1.000	5'200	114.00	2.192
300	3.00	1.000	5'300	118.00	2.226
400	4.00	1.000	5'400	122.00	2.259
500	5.00	1.000	5'500	126.00	2.291
600	6.00	1.000	5'600	130.00	2.321
700	7.00	1.000	5'700	134.00	2.351
800	8.00	1.000	5'800	138.00	2.379
900	9.00	1.000	5'900	142.00	2.407
1'000	10.00	1.000	6'000	146.00	2.433
1'100	11.00	1.000	6'100	150.00	2.459
1'200	12.00	1.000	6'200	154.00	2.484
1'300	13.00	1.000	6'300	158.00	2.508
1'400	14.00	1.000	6'400	162.00	2.531
1'500	15.00	1.000	6'500	166.00	2.554
1'600	17.00	1.063	6'600	170.00	2.576
1'700	19.00	1.118	6'700	174.00	2.597
1'800	21.00	1.167	6'800	178.00	2.618
1'900	23.00	1.211	6'900	182.00	2.638
2'000	25.00	1.250	7'000	186.00	2.657
2'100	27.00	1.286	7'100	190.00	2.676
2'200	29.00	1.318	7'200	194.00	2.694
2'300	31.00	1.348	7'300	198.00	2.712
2'400	33.00	1.375	7'400	202.00	2.730
2'500	35.00	1.400	7'500	206.00	2.747
2'600	37.00	1.423	7'600	210.00	2.763
2'700	39.00	1.444	7'700	214.00	2.779
2'800	41.00	1.464	7'800	219.00	2.808
2'900	43.00	1.483	7'900	224.00	2.835
3'000	45.00	1.500	8'000	229.00	2.863
3'100	47.00	1.516	8'100	234.00	2.889
3'200	49.00	1.531	8'200	239.00	2.915
3'300	52.00	1.576	8'300	244.00	2.940
3'400	55.00	1.618	8'400	249.00	2.964
3'500	58.00	1.657	8'500	254.00	2.988
3'600	61.00	1.694	8'600	259.00	3.012
3'700	64.00	1.730	8'700	264.00	3.034
3'800	67.00	1.763	8'800	269.00	3.057
3'900	70.00	1.795	8'900	274.00	3.079
4'000	73.00	1.825	9'000	279.00	3.100
4'100	76.00	1.854	9'100	284.00	3.121
4'200	79.00	1.881	9'200	289.00	3.141
4'300	82.00	1.907	9'300	294.00	3.161
4'400	85.00	1.932	9'400	299.00	3.181
4'500	88.00	1.956	9'500	304.00	3.200
4'600	91.00	1.978	9'600	309.00	3.219
4'700	94.00	2.000	9'700	314.00	3.237
4'800	98.00	2.042	9'800	319.00	3.255
4'900	102.00	2.082	9'900	324.00	3.273
5'000	106.00	2.120	10'000	329.00	3.290

## Barème de l'impôt sur le revenu 2009

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
10'100	334.00	3.307	15'100	638.00	4.225
10'200	339.00	3.324	15'200	645.00	4.243
10'300	344.00	3.340	15'300	652.00	4.261
10'400	349.00	3.356	15'400	659.00	4.279
10'500	354.00	3.371	15'500	666.00	4.297
10'600	359.00	3.387	15'600	673.00	4.314
10'700	364.00	3.402	15'700	680.00	4.331
10'800	369.00	3.417	15'800	687.00	4.348
10'900	374.00	3.431	15'900	694.00	4.365
11'000	380.00	3.455	16'000	701.00	4.381
11'100	386.00	3.477	16'100	708.00	4.398
11'200	392.00	3.500	16'200	715.00	4.414
11'300	398.00	3.522	16'300	722.00	4.429
11'400	404.00	3.544	16'400	729.00	4.445
11'500	410.00	3.565	16'500	736.00	4.461
11'600	416.00	3.586	16'600	743.00	4.476
11'700	422.00	3.607	16'700	750.00	4.491
11'800	428.00	3.627	16'800	757.00	4.506
11'900	434.00	3.647	16'900	764.00	4.521
12'000	440.00	3.667	17'000	771.00	4.535
12'100	446.00	3.686	17'100	778.00	4.550
12'200	452.00	3.705	17'200	785.00	4.564
12'300	458.00	3.724	17'300	792.00	4.578
12'400	464.00	3.742	17'400	799.00	4.592
12'500	470.00	3.760	17'500	806.00	4.606
12'600	476.00	3.778	17'600	813.00	4.619
12'700	482.00	3.795	17'700	820.00	4.633
12'800	488.00	3.813	17'800	827.00	4.646
12'900	494.00	3.829	17'900	834.00	4.659
13'000	500.00	3.846	18'000	841.00	4.672
13'100	506.00	3.863	18'100	848.00	4.685
13'200	512.00	3.879	18'200	855.00	4.698
13'300	518.00	3.895	18'300	862.00	4.710
13'400	524.00	3.910	18'400	869.00	4.723
13'500	530.00	3.926	18'500	876.00	4.735
13'600	536.00	3.941	18'600	883.00	4.747
13'700	542.00	3.956	18'700	890.00	4.759
13'800	548.00	3.971	18'800	897.00	4.771
13'900	554.00	3.986	18'900	904.00	4.783
14'000	561.00	4.007	19'000	911.00	4.795
14'100	568.00	4.028	19'100	918.00	4.806
14'200	575.00	4.049	19'200	925.00	4.818
14'300	582.00	4.070	19'300	932.00	4.829
14'400	589.00	4.090	19'400	939.00	4.840
14'500	596.00	4.110	19'500	946.00	4.851
14'600	603.00	4.130	19'600	953.00	4.862
14'700	610.00	4.150	19'700	960.00	4.873
14'800	617.00	4.169	19'800	967.00	4.884
14'900	624.00	4.188	19'900	974.00	4.894
15'000	631.00	4.207	20'000	981.00	4.905

## Barème de l'impôt sur le revenu 2009

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
20'100	988.00	4.915	25'100	1'372.00	5.466
20'200	995.00	4.926	25'200	1'380.00	5.476
20'300	1'002.00	4.936	25'300	1'388.00	5.486
20'400	1'009.00	4.946	25'400	1'396.00	5.496
20'500	1'016.00	4.956	25'500	1'404.00	5.506
20'600	1'023.00	4.966	25'600	1'412.00	5.516
20'700	1'030.00	4.976	25'700	1'420.00	5.525
20'800	1'037.00	4.986	25'800	1'428.00	5.535
20'900	1'044.00	4.995	25'900	1'436.00	5.544
21'000	1'051.00	5.005	26'000	1'444.00	5.554
21'100	1'058.00	5.014	26'100	1'452.00	5.563
21'200	1'065.00	5.024	26'200	1'460.00	5.573
21'300	1'072.00	5.033	26'300	1'468.00	5.582
21'400	1'079.00	5.042	26'400	1'476.00	5.591
21'500	1'086.00	5.051	26'500	1'484.00	5.600
21'600	1'093.00	5.060	26'600	1'492.00	5.609
21'700	1'100.00	5.069	26'700	1'500.00	5.618
21'800	1'108.00	5.083	26'800	1'508.00	5.627
21'900	1'116.00	5.096	26'900	1'516.00	5.636
22'000	1'124.00	5.109	27'000	1'524.00	5.644
22'100	1'132.00	5.122	27'100	1'532.00	5.653
22'200	1'140.00	5.135	27'200	1'540.00	5.662
22'300	1'148.00	5.148	27'300	1'548.00	5.670
22'400	1'156.00	5.161	27'400	1'556.00	5.679
22'500	1'164.00	5.173	27'500	1'564.00	5.687
22'600	1'172.00	5.186	27'600	1'572.00	5.696
22'700	1'180.00	5.198	27'700	1'580.00	5.704
22'800	1'188.00	5.211	27'800	1'588.00	5.712
22'900	1'196.00	5.223	27'900	1'596.00	5.720
23'000	1'204.00	5.235	28'000	1'604.00	5.729
23'100	1'212.00	5.247	28'100	1'612.00	5.737
23'200	1'220.00	5.259	28'200	1'620.00	5.745
23'300	1'228.00	5.270	28'300	1'628.00	5.753
23'400	1'236.00	5.282	28'400	1'636.00	5.761
23'500	1'244.00	5.294	28'500	1'644.00	5.768
23'600	1'252.00	5.305	28'600	1'652.00	5.776
23'700	1'260.00	5.316	28'700	1'660.00	5.784
23'800	1'268.00	5.328	28'800	1'668.00	5.792
23'900	1'276.00	5.339	28'900	1'676.00	5.799
24'000	1'284.00	5.350	29'000	1'684.00	5.807
24'100	1'292.00	5.361	29'100	1'692.00	5.814
24'200	1'300.00	5.372	29'200	1'700.00	5.822
24'300	1'308.00	5.383	29'300	1'708.00	5.829
24'400	1'316.00	5.393	29'400	1'716.00	5.837
24'500	1'324.00	5.404	29'500	1'724.00	5.844
24'600	1'332.00	5.415	29'600	1'732.00	5.851
24'700	1'340.00	5.425	29'700	1'740.00	5.859
24'800	1'348.00	5.435	29'800	1'748.00	5.866
24'900	1'356.00	5.446	29'900	1'756.00	5.873
25'000	1'364.00	5.456	30'000	1'764.00	5.880

## Barème de l'impôt sur le revenu 2009

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
30'100	1'772.00	5.887	35'100	2'172.00	6.188
30'200	1'780.00	5.894	35'200	2'180.00	6.193
30'300	1'788.00	5.901	35'300	2'188.00	6.198
30'400	1'796.00	5.908	35'400	2'196.00	6.203
30'500	1'804.00	5.915	35'500	2'204.00	6.208
30'600	1'812.00	5.922	35'600	2'212.00	6.213
30'700	1'820.00	5.928	35'700	2'220.00	6.218
30'800	1'828.00	5.935	35'800	2'228.00	6.223
30'900	1'836.00	5.942	35'900	2'236.00	6.228
31'000	1'844.00	5.948	36'000	2'244.00	6.233
31'100	1'852.00	5.955	36'100	2'252.00	6.238
31'200	1'860.00	5.962	36'200	2'260.00	6.243
31'300	1'868.00	5.968	36'300	2'268.00	6.248
31'400	1'876.00	5.975	36'400	2'276.00	6.253
31'500	1'884.00	5.981	36'500	2'284.00	6.258
31'600	1'892.00	5.987	36'600	2'292.00	6.262
31'700	1'900.00	5.994	36'700	2'300.00	6.267
31'800	1'908.00	6.000	36'800	2'308.00	6.272
31'900	1'916.00	6.006	36'900	2'316.00	6.276
32'000	1'924.00	6.013	37'000	2'324.00	6.281
32'100	1'932.00	6.019	37'100	2'332.00	6.286
32'200	1'940.00	6.025	37'200	2'340.00	6.290
32'300	1'948.00	6.031	37'300	2'349.00	6.298
32'400	1'956.00	6.037	37'400	2'358.00	6.305
32'500	1'964.00	6.043	37'500	2'367.00	6.312
32'600	1'972.00	6.049	37'600	2'376.00	6.319
32'700	1'980.00	6.055	37'700	2'385.00	6.326
32'800	1'988.00	6.061	37'800	2'394.00	6.333
32'900	1'996.00	6.067	37'900	2'403.00	6.340
33'000	2'004.00	6.073	38'000	2'412.00	6.347
33'100	2'012.00	6.079	38'100	2'421.00	6.354
33'200	2'020.00	6.084	38'200	2'430.00	6.361
33'300	2'028.00	6.090	38'300	2'439.00	6.368
33'400	2'036.00	6.096	38'400	2'448.00	6.375
33'500	2'044.00	6.101	38'500	2'457.00	6.382
33'600	2'052.00	6.107	38'600	2'466.00	6.389
33'700	2'060.00	6.113	38'700	2'475.00	6.395
33'800	2'068.00	6.118	38'800	2'484.00	6.402
33'900	2'076.00	6.124	38'900	2'493.00	6.409
34'000	2'084.00	6.129	39'000	2'502.00	6.415
34'100	2'092.00	6.135	39'100	2'511.00	6.422
34'200	2'100.00	6.140	39'200	2'520.00	6.429
34'300	2'108.00	6.146	39'300	2'529.00	6.435
34'400	2'116.00	6.151	39'400	2'538.00	6.442
34'500	2'124.00	6.157	39'500	2'547.00	6.448
34'600	2'132.00	6.162	39'600	2'556.00	6.455
34'700	2'140.00	6.167	39'700	2'565.00	6.461
34'800	2'148.00	6.172	39'800	2'574.00	6.467
34'900	2'156.00	6.178	39'900	2'583.00	6.474
35'000	2'164.00	6.183	40'000	2'592.00	6.480

## Barème de l'impôt sur le revenu 2009

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
40'100	2'601.00	6.486	45'100	3'051.00	6.765
40'200	2'610.00	6.493	45'200	3'060.00	6.770
40'300	2'619.00	6.499	45'300	3'069.00	6.775
40'400	2'628.00	6.505	45'400	3'078.00	6.780
40'500	2'637.00	6.511	45'500	3'087.00	6.785
40'600	2'646.00	6.517	45'600	3'096.00	6.789
40'700	2'655.00	6.523	45'700	3'105.00	6.794
40'800	2'664.00	6.529	45'800	3'114.00	6.799
40'900	2'673.00	6.535	45'900	3'123.00	6.804
41'000	2'682.00	6.541	46'000	3'132.00	6.809
41'100	2'691.00	6.547	46'100	3'141.00	6.813
41'200	2'700.00	6.553	46'200	3'150.00	6.818
41'300	2'709.00	6.559	46'300	3'159.00	6.823
41'400	2'718.00	6.565	46'400	3'168.00	6.828
41'500	2'727.00	6.571	46'500	3'177.00	6.832
41'600	2'736.00	6.577	46'600	3'186.00	6.837
41'700	2'745.00	6.583	46'700	3'195.00	6.842
41'800	2'754.00	6.589	46'800	3'204.00	6.846
41'900	2'763.00	6.594	46'900	3'213.00	6.851
42'000	2'772.00	6.600	47'000	3'222.00	6.855
42'100	2'781.00	6.606	47'100	3'231.00	6.860
42'200	2'790.00	6.611	47'200	3'240.00	6.864
42'300	2'799.00	6.617	47'300	3'249.00	6.869
42'400	2'808.00	6.623	47'400	3'258.00	6.873
42'500	2'817.00	6.628	47'500	3'267.00	6.878
42'600	2'826.00	6.634	47'600	3'276.00	6.882
42'700	2'835.00	6.639	47'700	3'285.00	6.887
42'800	2'844.00	6.645	47'800	3'294.00	6.891
42'900	2'853.00	6.650	47'900	3'303.00	6.896
43'000	2'862.00	6.656	48'000	3'312.00	6.900
43'100	2'871.00	6.661	48'100	3'321.00	6.904
43'200	2'880.00	6.667	48'200	3'330.00	6.909
43'300	2'889.00	6.672	48'300	3'339.00	6.913
43'400	2'898.00	6.677	48'400	3'348.00	6.917
43'500	2'907.00	6.683	48'500	3'357.00	6.922
43'600	2'916.00	6.688	48'600	3'366.00	6.926
43'700	2'925.00	6.693	48'700	3'375.00	6.930
43'800	2'934.00	6.699	48'800	3'384.00	6.934
43'900	2'943.00	6.704	48'900	3'393.00	6.939
44'000	2'952.00	6.709	49'000	3'402.00	6.943
44'100	2'961.00	6.714	49'100	3'411.00	6.947
44'200	2'970.00	6.719	49'200	3'420.00	6.951
44'300	2'979.00	6.725	49'300	3'429.00	6.955
44'400	2'988.00	6.730	49'400	3'438.00	6.960
44'500	2'997.00	6.735	49'500	3'447.00	6.964
44'600	3'006.00	6.740	49'600	3'456.00	6.968
44'700	3'015.00	6.745	49'700	3'465.00	6.972
44'800	3'024.00	6.750	49'800	3'474.00	6.976
44'900	3'033.00	6.755	49'900	3'483.00	6.980
45'000	3'042.00	6.760	50'000	3'492.00	6.984

## Barème de l'impôt sur le revenu 2009

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
50'100	3'501.00	6.988	55'100	3'975.00	7.214
50'200	3'510.00	6.992	55'200	3'985.00	7.219
50'300	3'519.00	6.996	55'300	3'995.00	7.224
50'400	3'528.00	7.000	55'400	4'005.00	7.229
50'500	3'537.00	7.004	55'500	4'015.00	7.234
50'600	3'546.00	7.008	55'600	4'025.00	7.239
50'700	3'555.00	7.012	55'700	4'035.00	7.244
50'800	3'564.00	7.016	55'800	4'045.00	7.249
50'900	3'573.00	7.020	55'900	4'055.00	7.254
51'000	3'582.00	7.024	56'000	4'065.00	7.259
51'100	3'591.00	7.027	56'100	4'075.00	7.264
51'200	3'600.00	7.031	56'200	4'085.00	7.269
51'300	3'609.00	7.035	56'300	4'095.00	7.274
51'400	3'618.00	7.039	56'400	4'105.00	7.278
51'500	3'627.00	7.043	56'500	4'115.00	7.283
51'600	3'636.00	7.047	56'600	4'125.00	7.288
51'700	3'645.00	7.050	56'700	4'135.00	7.293
51'800	3'654.00	7.054	56'800	4'145.00	7.298
51'900	3'663.00	7.058	56'900	4'155.00	7.302
52'000	3'672.00	7.062	57'000	4'165.00	7.307
52'100	3'681.00	7.065	57'100	4'175.00	7.312
52'200	3'690.00	7.069	57'200	4'185.00	7.316
52'300	3'699.00	7.073	57'300	4'195.00	7.321
52'400	3'708.00	7.076	57'400	4'205.00	7.326
52'500	3'717.00	7.080	57'500	4'215.00	7.330
52'600	3'726.00	7.084	57'600	4'225.00	7.335
52'700	3'735.00	7.087	57'700	4'235.00	7.340
52'800	3'745.00	7.093	57'800	4'245.00	7.344
52'900	3'755.00	7.098	57'900	4'255.00	7.349
53'000	3'765.00	7.104	58'000	4'265.00	7.353
53'100	3'775.00	7.109	58'100	4'275.00	7.358
53'200	3'785.00	7.115	58'200	4'285.00	7.363
53'300	3'795.00	7.120	58'300	4'295.00	7.367
53'400	3'805.00	7.125	58'400	4'305.00	7.372
53'500	3'815.00	7.131	58'500	4'315.00	7.376
53'600	3'825.00	7.136	58'600	4'325.00	7.381
53'700	3'835.00	7.142	58'700	4'335.00	7.385
53'800	3'845.00	7.147	58'800	4'345.00	7.389
53'900	3'855.00	7.152	58'900	4'355.00	7.394
54'000	3'865.00	7.157	59'000	4'365.00	7.398
54'100	3'875.00	7.163	59'100	4'375.00	7.403
54'200	3'885.00	7.168	59'200	4'385.00	7.407
54'300	3'895.00	7.173	59'300	4'395.00	7.411
54'400	3'905.00	7.178	59'400	4'405.00	7.416
54'500	3'915.00	7.183	59'500	4'415.00	7.420
54'600	3'925.00	7.189	59'600	4'425.00	7.424
54'700	3'935.00	7.194	59'700	4'435.00	7.429
54'800	3'945.00	7.199	59'800	4'445.00	7.433
54'900	3'955.00	7.204	59'900	4'455.00	7.437
55'000	3'965.00	7.209	60'000	4'465.00	7.442

## Barème de l'impôt sur le revenu 2009

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
60'100	4'475.00	7.446	65'100	4'975.00	7.642
60'200	4'485.00	7.450	65'200	4'985.00	7.646
60'300	4'495.00	7.454	65'300	4'995.00	7.649
60'400	4'505.00	7.459	65'400	5'005.00	7.653
60'500	4'515.00	7.463	65'500	5'015.00	7.656
60'600	4'525.00	7.467	65'600	5'025.00	7.660
60'700	4'535.00	7.471	65'700	5'035.00	7.664
60'800	4'545.00	7.475	65'800	5'045.00	7.667
60'900	4'555.00	7.479	65'900	5'055.00	7.671
61'000	4'565.00	7.484	66'000	5'065.00	7.674
61'100	4'575.00	7.488	66'100	5'075.00	7.678
61'200	4'585.00	7.492	66'200	5'085.00	7.681
61'300	4'595.00	7.496	66'300	5'095.00	7.685
61'400	4'605.00	7.500	66'400	5'105.00	7.688
61'500	4'615.00	7.504	66'500	5'115.00	7.692
61'600	4'625.00	7.508	66'600	5'125.00	7.695
61'700	4'635.00	7.512	66'700	5'135.00	7.699
61'800	4'645.00	7.516	66'800	5'145.00	7.702
61'900	4'655.00	7.520	66'900	5'155.00	7.706
62'000	4'665.00	7.524	67'000	5'165.00	7.709
62'100	4'675.00	7.528	67'100	5'175.00	7.712
62'200	4'685.00	7.532	67'200	5'185.00	7.716
62'300	4'695.00	7.536	67'300	5'195.00	7.719
62'400	4'705.00	7.540	67'400	5'205.00	7.723
62'500	4'715.00	7.544	67'500	5'215.00	7.726
62'600	4'725.00	7.548	67'600	5'225.00	7.729
62'700	4'735.00	7.552	67'700	5'235.00	7.733
62'800	4'745.00	7.556	67'800	5'245.00	7.736
62'900	4'755.00	7.560	67'900	5'255.00	7.739
63'000	4'765.00	7.563	68'000	5'265.00	7.743
63'100	4'775.00	7.567	68'100	5'275.00	7.746
63'200	4'785.00	7.571	68'200	5'285.00	7.749
63'300	4'795.00	7.575	68'300	5'296.00	7.754
63'400	4'805.00	7.579	68'400	5'307.00	7.759
63'500	4'815.00	7.583	68'500	5'318.00	7.764
63'600	4'825.00	7.586	68'600	5'329.00	7.768
63'700	4'835.00	7.590	68'700	5'340.00	7.773
63'800	4'845.00	7.594	68'800	5'351.00	7.778
63'900	4'855.00	7.598	68'900	5'362.00	7.782
64'000	4'865.00	7.602	69'000	5'373.00	7.787
64'100	4'875.00	7.605	69'100	5'384.00	7.792
64'200	4'885.00	7.609	69'200	5'395.00	7.796
64'300	4'895.00	7.613	69'300	5'406.00	7.801
64'400	4'905.00	7.616	69'400	5'417.00	7.805
64'500	4'915.00	7.620	69'500	5'428.00	7.810
64'600	4'925.00	7.624	69'600	5'439.00	7.815
64'700	4'935.00	7.628	69'700	5'450.00	7.819
64'800	4'945.00	7.631	69'800	5'461.00	7.824
64'900	4'955.00	7.635	69'900	5'472.00	7.828
65'000	4'965.00	7.638	70'000	5'483.00	7.833

## Barème de l'impôt sur le revenu 2009

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
70'100	5'494.00	7.837	75'100	6'044.00	8.048
70'200	5'505.00	7.842	75'200	6'055.00	8.052
70'300	5'516.00	7.846	75'300	6'066.00	8.056
70'400	5'527.00	7.851	75'400	6'077.00	8.060
70'500	5'538.00	7.855	75'500	6'088.00	8.064
70'600	5'549.00	7.860	75'600	6'099.00	8.067
70'700	5'560.00	7.864	75'700	6'110.00	8.071
70'800	5'571.00	7.869	75'800	6'121.00	8.075
70'900	5'582.00	7.873	75'900	6'132.00	8.079
71'000	5'593.00	7.877	76'000	6'143.00	8.083
71'100	5'604.00	7.882	76'100	6'154.00	8.087
71'200	5'615.00	7.886	76'200	6'165.00	8.091
71'300	5'626.00	7.891	76'300	6'176.00	8.094
71'400	5'637.00	7.895	76'400	6'187.00	8.098
71'500	5'648.00	7.899	76'500	6'198.00	8.102
71'600	5'659.00	7.904	76'600	6'209.00	8.106
71'700	5'670.00	7.908	76'700	6'220.00	8.110
71'800	5'681.00	7.912	76'800	6'231.00	8.113
71'900	5'692.00	7.917	76'900	6'242.00	8.117
72'000	5'703.00	7.921	77'000	6'253.00	8.121
72'100	5'714.00	7.925	77'100	6'264.00	8.125
72'200	5'725.00	7.929	77'200	6'275.00	8.128
72'300	5'736.00	7.934	77'300	6'286.00	8.132
72'400	5'747.00	7.938	77'400	6'297.00	8.136
72'500	5'758.00	7.942	77'500	6'308.00	8.139
72'600	5'769.00	7.946	77'600	6'319.00	8.143
72'700	5'780.00	7.950	77'700	6'330.00	8.147
72'800	5'791.00	7.955	77'800	6'341.00	8.150
72'900	5'802.00	7.959	77'900	6'352.00	8.154
73'000	5'813.00	7.963	78'000	6'363.00	8.158
73'100	5'824.00	7.967	78'100	6'374.00	8.161
73'200	5'835.00	7.971	78'200	6'385.00	8.165
73'300	5'846.00	7.975	78'300	6'396.00	8.169
73'400	5'857.00	7.980	78'400	6'407.00	8.172
73'500	5'868.00	7.984	78'500	6'418.00	8.176
73'600	5'879.00	7.988	78'600	6'429.00	8.179
73'700	5'890.00	7.992	78'700	6'440.00	8.183
73'800	5'901.00	7.996	78'800	6'451.00	8.187
73'900	5'912.00	8.000	78'900	6'462.00	8.190
74'000	5'923.00	8.004	79'000	6'473.00	8.194
74'100	5'934.00	8.008	79'100	6'484.00	8.197
74'200	5'945.00	8.012	79'200	6'495.00	8.201
74'300	5'956.00	8.016	79'300	6'506.00	8.204
74'400	5'967.00	8.020	79'400	6'517.00	8.208
74'500	5'978.00	8.024	79'500	6'528.00	8.211
74'600	5'989.00	8.028	79'600	6'539.00	8.215
74'700	6'000.00	8.032	79'700	6'550.00	8.218
74'800	6'011.00	8.036	79'800	6'561.00	8.222
74'900	6'022.00	8.040	79'900	6'572.00	8.225
75'000	6'033.00	8.044	80'000	6'583.00	8.229

## Barème de l'impôt sur le revenu 2009

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
80'100	6'594.00	8.232	85'100	7'158.00	8.411
80'200	6'605.00	8.236	85'200	7'170.00	8.415
80'300	6'616.00	8.239	85'300	7'182.00	8.420
80'400	6'627.00	8.243	85'400	7'194.00	8.424
80'500	6'638.00	8.246	85'500	7'206.00	8.428
80'600	6'649.00	8.249	85'600	7'218.00	8.432
80'700	6'660.00	8.253	85'700	7'230.00	8.436
80'800	6'671.00	8.256	85'800	7'242.00	8.441
80'900	6'682.00	8.260	85'900	7'254.00	8.445
81'000	6'693.00	8.263	86'000	7'266.00	8.449
81'100	6'704.00	8.266	86'100	7'278.00	8.453
81'200	6'715.00	8.270	86'200	7'290.00	8.457
81'300	6'726.00	8.273	86'300	7'302.00	8.461
81'400	6'737.00	8.276	86'400	7'314.00	8.465
81'500	6'748.00	8.280	86'500	7'326.00	8.469
81'600	6'759.00	8.283	86'600	7'338.00	8.473
81'700	6'770.00	8.286	86'700	7'350.00	8.478
81'800	6'781.00	8.290	86'800	7'362.00	8.482
81'900	6'792.00	8.293	86'900	7'374.00	8.486
82'000	6'803.00	8.296	87'000	7'386.00	8.490
82'100	6'814.00	8.300	87'100	7'398.00	8.494
82'200	6'825.00	8.303	87'200	7'410.00	8.498
82'300	6'836.00	8.306	87'300	7'422.00	8.502
82'400	6'847.00	8.309	87'400	7'434.00	8.506
82'500	6'858.00	8.313	87'500	7'446.00	8.510
82'600	6'869.00	8.316	87'600	7'458.00	8.514
82'700	6'880.00	8.319	87'700	7'470.00	8.518
82'800	6'891.00	8.322	87'800	7'482.00	8.522
82'900	6'902.00	8.326	87'900	7'494.00	8.526
83'000	6'913.00	8.329	88'000	7'506.00	8.530
83'100	6'924.00	8.332	88'100	7'518.00	8.533
83'200	6'935.00	8.335	88'200	7'530.00	8.537
83'300	6'946.00	8.339	88'300	7'542.00	8.541
83'400	6'957.00	8.342	88'400	7'554.00	8.545
83'500	6'968.00	8.345	88'500	7'566.00	8.549
83'600	6'979.00	8.348	88'600	7'578.00	8.553
83'700	6'990.00	8.351	88'700	7'590.00	8.557
83'800	7'002.00	8.356	88'800	7'602.00	8.561
83'900	7'014.00	8.360	88'900	7'614.00	8.565
84'000	7'026.00	8.364	89'000	7'626.00	8.569
84'100	7'038.00	8.369	89'100	7'638.00	8.572
84'200	7'050.00	8.373	89'200	7'650.00	8.576
84'300	7'062.00	8.377	89'300	7'662.00	8.580
84'400	7'074.00	8.382	89'400	7'674.00	8.584
84'500	7'086.00	8.386	89'500	7'686.00	8.588
84'600	7'098.00	8.390	89'600	7'698.00	8.592
84'700	7'110.00	8.394	89'700	7'710.00	8.595
84'800	7'122.00	8.399	89'800	7'722.00	8.599
84'900	7'134.00	8.403	89'900	7'734.00	8.603
85'000	7'146.00	8.407	90'000	7'746.00	8.607

## Barème de l'impôt sur le revenu 2009

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
90'100	7'758.00	8.610	95'100	8'358.00	8.789
90'200	7'770.00	8.614	95'200	8'370.00	8.792
90'300	7'782.00	8.618	95'300	8'382.00	8.795
90'400	7'794.00	8.622	95'400	8'394.00	8.799
90'500	7'806.00	8.625	95'500	8'406.00	8.802
90'600	7'818.00	8.629	95'600	8'418.00	8.805
90'700	7'830.00	8.633	95'700	8'430.00	8.809
90'800	7'842.00	8.637	95'800	8'442.00	8.812
90'900	7'854.00	8.640	95'900	8'454.00	8.815
91'000	7'866.00	8.644	96'000	8'466.00	8.819
91'100	7'878.00	8.648	96'100	8'478.00	8.822
91'200	7'890.00	8.651	96'200	8'490.00	8.825
91'300	7'902.00	8.655	96'300	8'502.00	8.829
91'400	7'914.00	8.659	96'400	8'514.00	8.832
91'500	7'926.00	8.662	96'500	8'526.00	8.835
91'600	7'938.00	8.666	96'600	8'538.00	8.839
91'700	7'950.00	8.670	96'700	8'550.00	8.842
91'800	7'962.00	8.673	96'800	8'562.00	8.845
91'900	7'974.00	8.677	96'900	8'574.00	8.848
92'000	7'986.00	8.680	97'000	8'586.00	8.852
92'100	7'998.00	8.684	97'100	8'598.00	8.855
92'200	8'010.00	8.688	97'200	8'610.00	8.858
92'300	8'022.00	8.691	97'300	8'622.00	8.861
92'400	8'034.00	8.695	97'400	8'634.00	8.864
92'500	8'046.00	8.698	97'500	8'646.00	8.868
92'600	8'058.00	8.702	97'600	8'658.00	8.871
92'700	8'070.00	8.706	97'700	8'670.00	8.874
92'800	8'082.00	8.709	97'800	8'682.00	8.877
92'900	8'094.00	8.713	97'900	8'694.00	8.880
93'000	8'106.00	8.716	98'000	8'706.00	8.884
93'100	8'118.00	8.720	98'100	8'718.00	8.887
93'200	8'130.00	8.723	98'200	8'730.00	8.890
93'300	8'142.00	8.727	98'300	8'742.00	8.893
93'400	8'154.00	8.730	98'400	8'754.00	8.896
93'500	8'166.00	8.734	98'500	8'766.00	8.899
93'600	8'178.00	8.737	98'600	8'778.00	8.903
93'700	8'190.00	8.741	98'700	8'790.00	8.906
93'800	8'202.00	8.744	98'800	8'802.00	8.909
93'900	8'214.00	8.748	98'900	8'814.00	8.912
94'000	8'226.00	8.751	99'000	8'826.00	8.915
94'100	8'238.00	8.755	99'100	8'838.00	8.918
94'200	8'250.00	8.758	99'200	8'850.00	8.921
94'300	8'262.00	8.761	99'300	8'862.50	8.925
94'400	8'274.00	8.765	99'400	8'875.00	8.929
94'500	8'286.00	8.768	99'500	8'887.50	8.932
94'600	8'298.00	8.772	99'600	8'900.00	8.936
94'700	8'310.00	8.775	99'700	8'912.50	8.939
94'800	8'322.00	8.778	99'800	8'925.00	8.943
94'900	8'334.00	8.782	99'900	8'937.50	8.946
95'000	8'346.00	8.785	100'000	8'950.00	8.950

## Barème de l'impôt sur le revenu 2009

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
100'100	8'962.50	8.954	105'100	9'587.50	9.122
100'200	8'975.00	8.957	105'200	9'600.00	9.125
100'300	8'987.50	8.961	105'300	9'612.50	9.129
100'400	9'000.00	8.964	105'400	9'625.00	9.132
100'500	9'012.50	8.968	105'500	9'637.50	9.135
100'600	9'025.00	8.971	105'600	9'650.00	9.138
100'700	9'037.50	8.975	105'700	9'662.50	9.141
100'800	9'050.00	8.978	105'800	9'675.00	9.145
100'900	9'062.50	8.982	105'900	9'687.50	9.148
101'000	9'075.00	8.985	106'000	9'700.00	9.151
101'100	9'087.50	8.989	106'100	9'712.50	9.154
101'200	9'100.00	8.992	106'200	9'725.00	9.157
101'300	9'112.50	8.996	106'300	9'737.50	9.160
101'400	9'125.00	8.999	106'400	9'750.00	9.164
101'500	9'137.50	9.002	106'500	9'762.50	9.167
101'600	9'150.00	9.006	106'600	9'775.00	9.170
101'700	9'162.50	9.009	106'700	9'787.50	9.173
101'800	9'175.00	9.013	106'800	9'800.00	9.176
101'900	9'187.50	9.016	106'900	9'812.50	9.179
102'000	9'200.00	9.020	107'000	9'825.00	9.182
102'100	9'212.50	9.023	107'100	9'837.50	9.185
102'200	9'225.00	9.026	107'200	9'850.00	9.188
102'300	9'237.50	9.030	107'300	9'862.50	9.192
102'400	9'250.00	9.033	107'400	9'875.00	9.195
102'500	9'262.50	9.037	107'500	9'887.50	9.198
102'600	9'275.00	9.040	107'600	9'900.00	9.201
102'700	9'287.50	9.043	107'700	9'912.50	9.204
102'800	9'300.00	9.047	107'800	9'925.00	9.207
102'900	9'312.50	9.050	107'900	9'937.50	9.210
103'000	9'325.00	9.053	108'000	9'950.00	9.213
103'100	9'337.50	9.057	108'100	9'962.50	9.216
103'200	9'350.00	9.060	108'200	9'975.00	9.219
103'300	9'362.50	9.063	108'300	9'987.50	9.222
103'400	9'375.00	9.067	108'400	10'000.00	9.225
103'500	9'387.50	9.070	108'500	10'012.50	9.228
103'600	9'400.00	9.073	108'600	10'025.00	9.231
103'700	9'412.50	9.077	108'700	10'037.50	9.234
103'800	9'425.00	9.080	108'800	10'050.00	9.237
103'900	9'437.50	9.083	108'900	10'062.50	9.240
104'000	9'450.00	9.087	109'000	10'075.00	9.243
104'100	9'462.50	9.090	109'100	10'087.50	9.246
104'200	9'475.00	9.093	109'200	10'100.00	9.249
104'300	9'487.50	9.096	109'300	10'112.50	9.252
104'400	9'500.00	9.100	109'400	10'125.00	9.255
104'500	9'512.50	9.103	109'500	10'137.50	9.258
104'600	9'525.00	9.106	109'600	10'150.00	9.261
104'700	9'537.50	9.109	109'700	10'162.50	9.264
104'800	9'550.00	9.113	109'800	10'175.00	9.267
104'900	9'562.50	9.116	109'900	10'187.50	9.270
105'000	9'575.00	9.119	110'000	10'200.00	9.273

## Barème de l'impôt sur le revenu 2009

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
110'100	10'212.50	9.276	115'100	10'837.50	9.416
110'200	10'225.00	9.279	115'200	10'850.00	9.418
110'300	10'237.50	9.282	115'300	10'862.50	9.421
110'400	10'250.00	9.284	115'400	10'875.00	9.424
110'500	10'262.50	9.287	115'500	10'887.50	9.426
110'600	10'275.00	9.290	115'600	10'900.00	9.429
110'700	10'287.50	9.293	115'700	10'912.50	9.432
110'800	10'300.00	9.296	115'800	10'925.00	9.434
110'900	10'312.50	9.299	115'900	10'937.50	9.437
111'000	10'325.00	9.302	116'000	10'950.00	9.440
111'100	10'337.50	9.305	116'100	10'962.50	9.442
111'200	10'350.00	9.308	116'200	10'975.00	9.445
111'300	10'362.50	9.310	116'300	10'987.50	9.448
111'400	10'375.00	9.313	116'400	11'000.00	9.450
111'500	10'387.50	9.316	116'500	11'012.50	9.453
111'600	10'400.00	9.319	116'600	11'025.00	9.455
111'700	10'412.50	9.322	116'700	11'037.50	9.458
111'800	10'425.00	9.325	116'800	11'050.00	9.461
111'900	10'437.50	9.328	116'900	11'062.50	9.463
112'000	10'450.00	9.330	117'000	11'075.00	9.466
112'100	10'462.50	9.333	117'100	11'087.50	9.468
112'200	10'475.00	9.336	117'200	11'100.00	9.471
112'300	10'487.50	9.339	117'300	11'112.50	9.474
112'400	10'500.00	9.342	117'400	11'125.00	9.476
112'500	10'512.50	9.344	117'500	11'137.50	9.479
112'600	10'525.00	9.347	117'600	11'150.00	9.481
112'700	10'537.50	9.350	117'700	11'162.50	9.484
112'800	10'550.00	9.353	117'800	11'175.00	9.486
112'900	10'562.50	9.356	117'900	11'187.50	9.489
113'000	10'575.00	9.358	118'000	11'200.00	9.492
113'100	10'587.50	9.361	118'100	11'212.50	9.494
113'200	10'600.00	9.364	118'200	11'225.00	9.497
113'300	10'612.50	9.367	118'300	11'237.50	9.499
113'400	10'625.00	9.369	118'400	11'250.00	9.502
113'500	10'637.50	9.372	118'500	11'262.50	9.504
113'600	10'650.00	9.375	118'600	11'275.00	9.507
113'700	10'662.50	9.378	118'700	11'287.50	9.509
113'800	10'675.00	9.380	118'800	11'300.00	9.512
113'900	10'687.50	9.383	118'900	11'312.50	9.514
114'000	10'700.00	9.386	119'000	11'325.00	9.517
114'100	10'712.50	9.389	119'100	11'337.50	9.519
114'200	10'725.00	9.391	119'200	11'350.00	9.522
114'300	10'737.50	9.394	119'300	11'362.50	9.524
114'400	10'750.00	9.397	119'400	11'375.00	9.527
114'500	10'762.50	9.400	119'500	11'387.50	9.529
114'600	10'775.00	9.402	119'600	11'400.00	9.532
114'700	10'787.50	9.405	119'700	11'412.50	9.534
114'800	10'800.00	9.408	119'800	11'425.00	9.537
114'900	10'812.50	9.410	119'900	11'437.50	9.539
115'000	10'825.00	9.413	120'000	11'450.00	9.542

## Barème de l'impôt sur le revenu 2009

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
120'100	11'462.50	9.544	125'100	12'093.00	9.667
120'200	11'475.00	9.547	125'200	12'106.00	9.669
120'300	11'487.50	9.549	125'300	12'119.00	9.672
120'400	11'500.00	9.551	125'400	12'132.00	9.675
120'500	11'512.50	9.554	125'500	12'145.00	9.677
120'600	11'525.00	9.556	125'600	12'158.00	9.680
120'700	11'537.50	9.559	125'700	12'171.00	9.683
120'800	11'550.00	9.561	125'800	12'184.00	9.685
120'900	11'562.50	9.564	125'900	12'197.00	9.688
121'000	11'575.00	9.566	126'000	12'210.00	9.690
121'100	11'587.50	9.569	126'100	12'223.00	9.693
121'200	11'600.00	9.571	126'200	12'236.00	9.696
121'300	11'612.50	9.573	126'300	12'249.00	9.698
121'400	11'625.00	9.576	126'400	12'262.00	9.701
121'500	11'637.50	9.578	126'500	12'275.00	9.704
121'600	11'650.00	9.581	126'600	12'288.00	9.706
121'700	11'662.50	9.583	126'700	12'301.00	9.709
121'800	11'675.00	9.585	126'800	12'314.00	9.711
121'900	11'687.50	9.588	126'900	12'327.00	9.714
122'000	11'700.00	9.590	127'000	12'340.00	9.717
122'100	11'712.50	9.593	127'100	12'353.00	9.719
122'200	11'725.00	9.595	127'200	12'366.00	9.722
122'300	11'737.50	9.597	127'300	12'379.00	9.724
122'400	11'750.00	9.600	127'400	12'392.00	9.727
122'500	11'762.50	9.602	127'500	12'405.00	9.729
122'600	11'775.00	9.604	127'600	12'418.00	9.732
122'700	11'787.50	9.607	127'700	12'431.00	9.735
122'800	11'800.00	9.609	127'800	12'444.00	9.737
122'900	11'812.50	9.611	127'900	12'457.00	9.740
123'000	11'825.00	9.614	128'000	12'470.00	9.742
123'100	11'837.50	9.616	128'100	12'483.00	9.745
123'200	11'850.00	9.619	128'200	12'496.00	9.747
123'300	11'862.50	9.621	128'300	12'509.00	9.750
123'400	11'875.00	9.623	128'400	12'522.00	9.752
123'500	11'887.50	9.626	128'500	12'535.00	9.755
123'600	11'900.00	9.628	128'600	12'548.00	9.757
123'700	11'912.50	9.630	128'700	12'561.00	9.760
123'800	11'925.00	9.632	128'800	12'574.00	9.762
123'900	11'937.50	9.635	128'900	12'587.00	9.765
124'000	11'950.00	9.637	129'000	12'600.00	9.767
124'100	11'963.00	9.640	129'100	12'613.00	9.770
124'200	11'976.00	9.643	129'200	12'626.00	9.772
124'300	11'989.00	9.645	129'300	12'639.00	9.775
124'400	12'002.00	9.648	129'400	12'652.00	9.777
124'500	12'015.00	9.651	129'500	12'665.00	9.780
124'600	12'028.00	9.653	129'600	12'678.00	9.782
124'700	12'041.00	9.656	129'700	12'691.00	9.785
124'800	12'054.00	9.659	129'800	12'704.00	9.787
124'900	12'067.00	9.661	129'900	12'717.00	9.790
125'000	12'080.00	9.664	130'000	12'730.00	9.792

## Barème de l'impôt sur le revenu 2009

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
130'100	12'743.00	9.795	135'100	13'393.00	9.913
130'200	12'756.00	9.797	135'200	13'406.00	9.916
130'300	12'769.00	9.800	135'300	13'419.00	9.918
130'400	12'782.00	9.802	135'400	13'432.00	9.920
130'500	12'795.00	9.805	135'500	13'445.00	9.923
130'600	12'808.00	9.807	135'600	13'458.00	9.925
130'700	12'821.00	9.809	135'700	13'471.00	9.927
130'800	12'834.00	9.812	135'800	13'484.00	9.929
130'900	12'847.00	9.814	135'900	13'497.00	9.932
131'000	12'860.00	9.817	136'000	13'510.00	9.934
131'100	12'873.00	9.819	136'100	13'523.00	9.936
131'200	12'886.00	9.822	136'200	13'536.00	9.938
131'300	12'899.00	9.824	136'300	13'549.00	9.941
131'400	12'912.00	9.826	136'400	13'562.00	9.943
131'500	12'925.00	9.829	136'500	13'575.00	9.945
131'600	12'938.00	9.831	136'600	13'588.00	9.947
131'700	12'951.00	9.834	136'700	13'601.00	9.950
131'800	12'964.00	9.836	136'800	13'614.00	9.952
131'900	12'977.00	9.839	136'900	13'627.00	9.954
132'000	12'990.00	9.841	137'000	13'640.00	9.956
132'100	13'003.00	9.843	137'100	13'653.00	9.958
132'200	13'016.00	9.846	137'200	13'666.00	9.961
132'300	13'029.00	9.848	137'300	13'679.00	9.963
132'400	13'042.00	9.850	137'400	13'692.00	9.965
132'500	13'055.00	9.853	137'500	13'705.00	9.967
132'600	13'068.00	9.855	137'600	13'718.00	9.969
132'700	13'081.00	9.858	137'700	13'731.00	9.972
132'800	13'094.00	9.860	137'800	13'744.00	9.974
132'900	13'107.00	9.862	137'900	13'757.00	9.976
133'000	13'120.00	9.865	138'000	13'770.00	9.978
133'100	13'133.00	9.867	138'100	13'783.00	9.980
133'200	13'146.00	9.869	138'200	13'796.00	9.983
133'300	13'159.00	9.872	138'300	13'809.00	9.985
133'400	13'172.00	9.874	138'400	13'822.00	9.987
133'500	13'185.00	9.876	138'500	13'835.00	9.989
133'600	13'198.00	9.879	138'600	13'848.00	9.991
133'700	13'211.00	9.881	138'700	13'861.00	9.994
133'800	13'224.00	9.883	138'800	13'874.00	9.996
133'900	13'237.00	9.886	138'900	13'887.00	9.998
134'000	13'250.00	9.888	139'000	13'900.00	10.000
134'100	13'263.00	9.890	139'100	13'913.00	10.002
134'200	13'276.00	9.893	139'200	13'926.00	10.004
134'300	13'289.00	9.895	139'300	13'939.00	10.006
134'400	13'302.00	9.897	139'400	13'952.00	10.009
134'500	13'315.00	9.900	139'500	13'965.00	10.011
134'600	13'328.00	9.902	139'600	13'978.00	10.013
134'700	13'341.00	9.904	139'700	13'991.00	10.015
134'800	13'354.00	9.907	139'800	14'004.00	10.017
134'900	13'367.00	9.909	139'900	14'017.00	10.019
135'000	13'380.00	9.911	140'000	14'030.00	10.021

## Barème de l'impôt sur le revenu 2009

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
140'100	14'043.00	10.024	145'100	14'693.00	10.126
140'200	14'056.00	10.026	145'200	14'706.00	10.128
140'300	14'069.00	10.028	145'300	14'719.00	10.130
140'400	14'082.00	10.030	145'400	14'732.00	10.132
140'500	14'095.00	10.032	145'500	14'745.00	10.134
140'600	14'108.00	10.034	145'600	14'758.00	10.136
140'700	14'121.00	10.036	145'700	14'771.00	10.138
140'800	14'134.00	10.038	145'800	14'784.00	10.140
140'900	14'147.00	10.040	145'900	14'797.00	10.142
141'000	14'160.00	10.043	146'000	14'810.00	10.144
141'100	14'173.00	10.045	146'100	14'823.00	10.146
141'200	14'186.00	10.047	146'200	14'836.00	10.148
141'300	14'199.00	10.049	146'300	14'849.00	10.150
141'400	14'212.00	10.051	146'400	14'862.00	10.152
141'500	14'225.00	10.053	146'500	14'875.00	10.154
141'600	14'238.00	10.055	146'600	14'888.00	10.156
141'700	14'251.00	10.057	146'700	14'901.00	10.157
141'800	14'264.00	10.059	146'800	14'914.00	10.159
141'900	14'277.00	10.061	146'900	14'927.00	10.161
142'000	14'290.00	10.063	147'000	14'940.00	10.163
142'100	14'303.00	10.065	147'100	14'953.00	10.165
142'200	14'316.00	10.068	147'200	14'966.00	10.167
142'300	14'329.00	10.070	147'300	14'979.00	10.169
142'400	14'342.00	10.072	147'400	14'992.00	10.171
142'500	14'355.00	10.074	147'500	15'005.00	10.173
142'600	14'368.00	10.076	147'600	15'018.00	10.175
142'700	14'381.00	10.078	147'700	15'031.00	10.177
142'800	14'394.00	10.080	147'800	15'044.00	10.179
142'900	14'407.00	10.082	147'900	15'057.00	10.181
143'000	14'420.00	10.084	148'000	15'070.00	10.182
143'100	14'433.00	10.086	148'100	15'083.00	10.184
143'200	14'446.00	10.088	148'200	15'096.00	10.186
143'300	14'459.00	10.090	148'300	15'109.00	10.188
143'400	14'472.00	10.092	148'400	15'122.00	10.190
143'500	14'485.00	10.094	148'500	15'135.00	10.192
143'600	14'498.00	10.096	148'600	15'148.00	10.194
143'700	14'511.00	10.098	148'700	15'161.00	10.196
143'800	14'524.00	10.100	148'800	15'174.00	10.198
143'900	14'537.00	10.102	148'900	15'187.50	10.200
144'000	14'550.00	10.104	149'000	15'201.00	10.202
144'100	14'563.00	10.106	149'100	15'214.50	10.204
144'200	14'576.00	10.108	149'200	15'228.00	10.206
144'300	14'589.00	10.110	149'300	15'241.50	10.209
144'400	14'602.00	10.112	149'400	15'255.00	10.211
144'500	14'615.00	10.114	149'500	15'268.50	10.213
144'600	14'628.00	10.116	149'600	15'282.00	10.215
144'700	14'641.00	10.118	149'700	15'295.50	10.217
144'800	14'654.00	10.120	149'800	15'309.00	10.220
144'900	14'667.00	10.122	149'900	15'322.50	10.222
145'000	14'680.00	10.124	150'000	15'336.00	10.224

## Barème de l'impôt sur le revenu 2009

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
150'100	15'349.50	10.226	155'100	16'024.50	10.332
150'200	15'363.00	10.228	155'200	16'038.00	10.334
150'300	15'376.50	10.231	155'300	16'051.50	10.336
150'400	15'390.00	10.233	155'400	16'065.00	10.338
150'500	15'403.50	10.235	155'500	16'078.50	10.340
150'600	15'417.00	10.237	155'600	16'092.00	10.342
150'700	15'430.50	10.239	155'700	16'105.50	10.344
150'800	15'444.00	10.241	155'800	16'119.00	10.346
150'900	15'457.50	10.244	155'900	16'132.50	10.348
151'000	15'471.00	10.246	156'000	16'146.00	10.350
151'100	15'484.50	10.248	156'100	16'159.50	10.352
151'200	15'498.00	10.250	156'200	16'173.00	10.354
151'300	15'511.50	10.252	156'300	16'186.50	10.356
151'400	15'525.00	10.254	156'400	16'200.00	10.358
151'500	15'538.50	10.256	156'500	16'213.50	10.360
151'600	15'552.00	10.259	156'600	16'227.00	10.362
151'700	15'565.50	10.261	156'700	16'240.50	10.364
151'800	15'579.00	10.263	156'800	16'254.00	10.366
151'900	15'592.50	10.265	156'900	16'267.50	10.368
152'000	15'606.00	10.267	157'000	16'281.00	10.370
152'100	15'619.50	10.269	157'100	16'294.50	10.372
152'200	15'633.00	10.271	157'200	16'308.00	10.374
152'300	15'646.50	10.273	157'300	16'321.50	10.376
152'400	15'660.00	10.276	157'400	16'335.00	10.378
152'500	15'673.50	10.278	157'500	16'348.50	10.380
152'600	15'687.00	10.280	157'600	16'362.00	10.382
152'700	15'700.50	10.282	157'700	16'375.50	10.384
152'800	15'714.00	10.284	157'800	16'389.00	10.386
152'900	15'727.50	10.286	157'900	16'402.50	10.388
153'000	15'741.00	10.288	158'000	16'416.00	10.390
153'100	15'754.50	10.290	158'100	16'429.50	10.392
153'200	15'768.00	10.292	158'200	16'443.00	10.394
153'300	15'781.50	10.295	158'300	16'456.50	10.396
153'400	15'795.00	10.297	158'400	16'470.00	10.398
153'500	15'808.50	10.299	158'500	16'483.50	10.400
153'600	15'822.00	10.301	158'600	16'497.00	10.402
153'700	15'835.50	10.303	158'700	16'510.50	10.404
153'800	15'849.00	10.305	158'800	16'524.00	10.406
153'900	15'862.50	10.307	158'900	16'537.50	10.407
154'000	15'876.00	10.309	159'000	16'551.00	10.409
154'100	15'889.50	10.311	159'100	16'564.50	10.411
154'200	15'903.00	10.313	159'200	16'578.00	10.413
154'300	15'916.50	10.315	159'300	16'591.50	10.415
154'400	15'930.00	10.317	159'400	16'605.00	10.417
154'500	15'943.50	10.319	159'500	16'618.50	10.419
154'600	15'957.00	10.321	159'600	16'632.00	10.421
154'700	15'970.50	10.324	159'700	16'645.50	10.423
154'800	15'984.00	10.326	159'800	16'659.00	10.425
154'900	15'997.50	10.328	159'900	16'672.50	10.427
155'000	16'011.00	10.330	160'000	16'686.00	10.429

## Barème de l'impôt sur le revenu 2009

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
160'100	16'699.50	10.431	165'100	17'374.50	10.524
160'200	16'713.00	10.433	165'200	17'388.00	10.525
160'300	16'726.50	10.434	165'300	17'401.50	10.527
160'400	16'740.00	10.436	165'400	17'415.00	10.529
160'500	16'753.50	10.438	165'500	17'428.50	10.531
160'600	16'767.00	10.440	165'600	17'442.00	10.533
160'700	16'780.50	10.442	165'700	17'455.50	10.534
160'800	16'794.00	10.444	165'800	17'469.00	10.536
160'900	16'807.50	10.446	165'900	17'482.50	10.538
161'000	16'821.00	10.448	166'000	17'496.00	10.540
161'100	16'834.50	10.450	166'100	17'509.50	10.542
161'200	16'848.00	10.452	166'200	17'523.00	10.543
161'300	16'861.50	10.454	166'300	17'536.50	10.545
161'400	16'875.00	10.455	166'400	17'550.00	10.547
161'500	16'888.50	10.457	166'500	17'563.50	10.549
161'600	16'902.00	10.459	166'600	17'577.00	10.550
161'700	16'915.50	10.461	166'700	17'590.50	10.552
161'800	16'929.00	10.463	166'800	17'604.00	10.554
161'900	16'942.50	10.465	166'900	17'617.50	10.556
162'000	16'956.00	10.467	167'000	17'631.00	10.557
162'100	16'969.50	10.469	167'100	17'644.50	10.559
162'200	16'983.00	10.470	167'200	17'658.00	10.561
162'300	16'996.50	10.472	167'300	17'671.50	10.563
162'400	17'010.00	10.474	167'400	17'685.00	10.565
162'500	17'023.50	10.476	167'500	17'698.50	10.566
162'600	17'037.00	10.478	167'600	17'712.00	10.568
162'700	17'050.50	10.480	167'700	17'725.50	10.570
162'800	17'064.00	10.482	167'800	17'739.00	10.572
162'900	17'077.50	10.483	167'900	17'752.50	10.573
163'000	17'091.00	10.485	168'000	17'766.00	10.575
163'100	17'104.50	10.487	168'100	17'779.50	10.577
163'200	17'118.00	10.489	168'200	17'793.00	10.578
163'300	17'131.50	10.491	168'300	17'806.50	10.580
163'400	17'145.00	10.493	168'400	17'820.00	10.582
163'500	17'158.50	10.494	168'500	17'833.50	10.584
163'600	17'172.00	10.496	168'600	17'847.00	10.585
163'700	17'185.50	10.498	168'700	17'860.50	10.587
163'800	17'199.00	10.500	168'800	17'874.00	10.589
163'900	17'212.50	10.502	168'900	17'887.50	10.591
164'000	17'226.00	10.504	169'000	17'901.00	10.592
164'100	17'239.50	10.505	169'100	17'914.50	10.594
164'200	17'253.00	10.507	169'200	17'928.00	10.596
164'300	17'266.50	10.509	169'300	17'941.50	10.597
164'400	17'280.00	10.511	169'400	17'955.00	10.599
164'500	17'293.50	10.513	169'500	17'968.50	10.601
164'600	17'307.00	10.515	169'600	17'982.00	10.603
164'700	17'320.50	10.516	169'700	17'995.50	10.604
164'800	17'334.00	10.518	169'800	18'009.00	10.606
164'900	17'347.50	10.520	169'900	18'022.50	10.608
165'000	17'361.00	10.522	170'000	18'036.00	10.609

## Barème de l'impôt sur le revenu 2009

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
170'100	18'049.50	10.611	175'100	18'724.50	10.694
170'200	18'063.00	10.613	175'200	18'738.00	10.695
170'300	18'076.50	10.615	175'300	18'751.50	10.697
170'400	18'090.00	10.616	175'400	18'765.00	10.698
170'500	18'103.50	10.618	175'500	18'778.50	10.700
170'600	18'117.00	10.620	175'600	18'792.00	10.702
170'700	18'130.50	10.621	175'700	18'805.50	10.703
170'800	18'144.00	10.623	175'800	18'819.00	10.705
170'900	18'157.50	10.625	175'900	18'832.50	10.706
171'000	18'171.00	10.626	176'000	18'846.00	10.708
171'100	18'184.50	10.628	176'100	18'859.50	10.710
171'200	18'198.00	10.630	176'200	18'873.00	10.711
171'300	18'211.50	10.631	176'300	18'886.50	10.713
171'400	18'225.00	10.633	176'400	18'900.00	10.714
171'500	18'238.50	10.635	176'500	18'913.50	10.716
171'600	18'252.00	10.636	176'600	18'927.00	10.717
171'700	18'265.50	10.638	176'700	18'940.50	10.719
171'800	18'279.00	10.640	176'800	18'954.50	10.721
171'900	18'292.50	10.641	176'900	18'968.50	10.723
172'000	18'306.00	10.643	177'000	18'982.50	10.725
172'100	18'319.50	10.645	177'100	18'996.50	10.726
172'200	18'333.00	10.646	177'200	19'010.50	10.728
172'300	18'346.50	10.648	177'300	19'024.50	10.730
172'400	18'360.00	10.650	177'400	19'038.50	10.732
172'500	18'373.50	10.651	177'500	19'052.50	10.734
172'600	18'387.00	10.653	177'600	19'066.50	10.736
172'700	18'400.50	10.655	177'700	19'080.50	10.737
172'800	18'414.00	10.656	177'800	19'094.50	10.739
172'900	18'427.50	10.658	177'900	19'108.50	10.741
173'000	18'441.00	10.660	178'000	19'122.50	10.743
173'100	18'454.50	10.661	178'100	19'136.50	10.745
173'200	18'468.00	10.663	178'200	19'150.50	10.747
173'300	18'481.50	10.664	178'300	19'164.50	10.748
173'400	18'495.00	10.666	178'400	19'178.50	10.750
173'500	18'508.50	10.668	178'500	19'192.50	10.752
173'600	18'522.00	10.669	178'600	19'206.50	10.754
173'700	18'535.50	10.671	178'700	19'220.50	10.756
173'800	18'549.00	10.673	178'800	19'234.50	10.758
173'900	18'562.50	10.674	178'900	19'248.50	10.759
174'000	18'576.00	10.676	179'000	19'262.50	10.761
174'100	18'589.50	10.677	179'100	19'276.50	10.763
174'200	18'603.00	10.679	179'200	19'290.50	10.765
174'300	18'616.50	10.681	179'300	19'304.50	10.767
174'400	18'630.00	10.682	179'400	19'318.50	10.768
174'500	18'643.50	10.684	179'500	19'332.50	10.770
174'600	18'657.00	10.686	179'600	19'346.50	10.772
174'700	18'670.50	10.687	179'700	19'360.50	10.774
174'800	18'684.00	10.689	179'800	19'374.50	10.776
174'900	18'697.50	10.690	179'900	19'388.50	10.777
175'000	18'711.00	10.692	180'000	19'402.50	10.779

## Barème de l'impôt sur le revenu 2009

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
180'100	19'416.50	10.781	185'100	20'116.50	10.868
180'200	19'430.50	10.783	185'200	20'130.50	10.870
180'300	19'444.50	10.785	185'300	20'144.50	10.871
180'400	19'458.50	10.786	185'400	20'158.50	10.873
180'500	19'472.50	10.788	185'500	20'172.50	10.875
180'600	19'486.50	10.790	185'600	20'186.50	10.876
180'700	19'500.50	10.792	185'700	20'200.50	10.878
180'800	19'514.50	10.793	185'800	20'214.50	10.880
180'900	19'528.50	10.795	185'900	20'228.50	10.881
181'000	19'542.50	10.797	186'000	20'242.50	10.883
181'100	19'556.50	10.799	186'100	20'256.50	10.885
181'200	19'570.50	10.800	186'200	20'270.50	10.886
181'300	19'584.50	10.802	186'300	20'284.50	10.888
181'400	19'598.50	10.804	186'400	20'298.50	10.890
181'500	19'612.50	10.806	186'500	20'312.50	10.891
181'600	19'626.50	10.808	186'600	20'326.50	10.893
181'700	19'640.50	10.809	186'700	20'340.50	10.895
181'800	19'654.50	10.811	186'800	20'354.50	10.896
181'900	19'668.50	10.813	186'900	20'368.50	10.898
182'000	19'682.50	10.815	187'000	20'382.50	10.900
182'100	19'696.50	10.816	187'100	20'396.50	10.901
182'200	19'710.50	10.818	187'200	20'410.50	10.903
182'300	19'724.50	10.820	187'300	20'424.50	10.905
182'400	19'738.50	10.822	187'400	20'438.50	10.906
182'500	19'752.50	10.823	187'500	20'452.50	10.908
182'600	19'766.50	10.825	187'600	20'466.50	10.910
182'700	19'780.50	10.827	187'700	20'480.50	10.911
182'800	19'794.50	10.829	187'800	20'494.50	10.913
182'900	19'808.50	10.830	187'900	20'508.50	10.915
183'000	19'822.50	10.832	188'000	20'522.50	10.916
183'100	19'836.50	10.834	188'100	20'536.50	10.918
183'200	19'850.50	10.835	188'200	20'550.50	10.920
183'300	19'864.50	10.837	188'300	20'564.50	10.921
183'400	19'878.50	10.839	188'400	20'578.50	10.923
183'500	19'892.50	10.841	188'500	20'592.50	10.924
183'600	19'906.50	10.842	188'600	20'606.50	10.926
183'700	19'920.50	10.844	188'700	20'620.50	10.928
183'800	19'934.50	10.846	188'800	20'634.50	10.929
183'900	19'948.50	10.847	188'900	20'648.50	10.931
184'000	19'962.50	10.849	189'000	20'662.50	10.933
184'100	19'976.50	10.851	189'100	20'676.50	10.934
184'200	19'990.50	10.853	189'200	20'690.50	10.936
184'300	20'004.50	10.854	189'300	20'704.50	10.937
184'400	20'018.50	10.856	189'400	20'718.50	10.939
184'500	20'032.50	10.858	189'500	20'732.50	10.941
184'600	20'046.50	10.859	189'600	20'746.50	10.942
184'700	20'060.50	10.861	189'700	20'760.50	10.944
184'800	20'074.50	10.863	189'800	20'774.50	10.945
184'900	20'088.50	10.865	189'900	20'788.50	10.947
185'000	20'102.50	10.866	190'000	20'802.50	10.949

## Barème de l'impôt sur le revenu 2009

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
190'100	20'816.50	10.950	195'100	21'516.50	11.028
190'200	20'830.50	10.952	195'200	21'530.50	11.030
190'300	20'844.50	10.953	195'300	21'544.50	11.031
190'400	20'858.50	10.955	195'400	21'558.50	11.033
190'500	20'872.50	10.957	195'500	21'572.50	11.035
190'600	20'886.50	10.958	195'600	21'586.50	11.036
190'700	20'900.50	10.960	195'700	21'600.50	11.038
190'800	20'914.50	10.961	195'800	21'614.50	11.039
190'900	20'928.50	10.963	195'900	21'628.50	11.041
191'000	20'942.50	10.965	196'000	21'642.50	11.042
191'100	20'956.50	10.966	196'100	21'656.50	11.044
191'200	20'970.50	10.968	196'200	21'670.50	11.045
191'300	20'984.50	10.969	196'300	21'684.50	11.047
191'400	20'998.50	10.971	196'400	21'698.50	11.048
191'500	21'012.50	10.973	196'500	21'712.50	11.050
191'600	21'026.50	10.974	196'600	21'726.50	11.051
191'700	21'040.50	10.976	196'700	21'740.50	11.053
191'800	21'054.50	10.977	196'800	21'754.50	11.054
191'900	21'068.50	10.979	196'900	21'768.50	11.056
192'000	21'082.50	10.980	197'000	21'782.50	11.057
192'100	21'096.50	10.982	197'100	21'796.50	11.059
192'200	21'110.50	10.984	197'200	21'810.50	11.060
192'300	21'124.50	10.985	197'300	21'824.50	11.062
192'400	21'138.50	10.987	197'400	21'838.50	11.063
192'500	21'152.50	10.988	197'500	21'852.50	11.065
192'600	21'166.50	10.990	197'600	21'866.50	11.066
192'700	21'180.50	10.991	197'700	21'880.50	11.068
192'800	21'194.50	10.993	197'800	21'894.50	11.069
192'900	21'208.50	10.995	197'900	21'908.50	11.070
193'000	21'222.50	10.996	198'000	21'922.50	11.072
193'100	21'236.50	10.998	198'100	21'936.50	11.073
193'200	21'250.50	10.999	198'200	21'950.50	11.075
193'300	21'264.50	11.001	198'300	21'964.50	11.076
193'400	21'278.50	11.002	198'400	21'978.50	11.078
193'500	21'292.50	11.004	198'500	21'992.50	11.079
193'600	21'306.50	11.005	198'600	22'006.50	11.081
193'700	21'320.50	11.007	198'700	22'020.50	11.082
193'800	21'334.50	11.009	198'800	22'034.50	11.084
193'900	21'348.50	11.010	198'900	22'048.50	11.085
194'000	21'362.50	11.012	199'000	22'062.50	11.087
194'100	21'376.50	11.013	199'100	22'076.50	11.088
194'200	21'390.50	11.015	199'200	22'090.50	11.090
194'300	21'404.50	11.016	199'300	22'104.50	11.091
194'400	21'418.50	11.018	199'400	22'118.50	11.093
194'500	21'432.50	11.019	199'500	22'132.50	11.094
194'600	21'446.50	11.021	199'600	22'146.50	11.095
194'700	21'460.50	11.022	199'700	22'160.50	11.097
194'800	21'474.50	11.024	199'800	22'174.50	11.098
194'900	21'488.50	11.025	199'900	22'188.50	11.100
195'000	21'502.50	11.027	200'000	22'202.50	11.101

## Barème de l'impôt sur le revenu 2009

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
200'100	22'216.50	11.103	205'100	22'919.00	11.175
200'200	22'230.50	11.104	205'200	22'933.50	11.176
200'300	22'244.50	11.106	205'300	22'948.00	11.178
200'400	22'258.50	11.107	205'400	22'962.50	11.179
200'500	22'272.50	11.108	205'500	22'977.00	11.181
200'600	22'286.50	11.110	205'600	22'991.50	11.183
200'700	22'300.50	11.111	205'700	23'006.00	11.184
200'800	22'314.50	11.113	205'800	23'020.50	11.186
200'900	22'328.50	11.114	205'900	23'035.00	11.187
201'000	22'342.50	11.116	206'000	23'049.50	11.189
201'100	22'356.50	11.117	206'100	23'064.00	11.191
201'200	22'370.50	11.119	206'200	23'078.50	11.192
201'300	22'384.50	11.120	206'300	23'093.00	11.194
201'400	22'398.50	11.121	206'400	23'107.50	11.195
201'500	22'412.50	11.123	206'500	23'122.00	11.197
201'600	22'426.50	11.124	206'600	23'136.50	11.199
201'700	22'440.50	11.126	206'700	23'151.00	11.200
201'800	22'454.50	11.127	206'800	23'165.50	11.202
201'900	22'468.50	11.129	206'900	23'180.00	11.203
202'000	22'482.50	11.130	207'000	23'194.50	11.205
202'100	22'496.50	11.131	207'100	23'209.00	11.207
202'200	22'510.50	11.133	207'200	23'223.50	11.208
202'300	22'524.50	11.134	207'300	23'238.00	11.210
202'400	22'538.50	11.136	207'400	23'252.50	11.211
202'500	22'552.50	11.137	207'500	23'267.00	11.213
202'600	22'566.50	11.138	207'600	23'281.50	11.215
202'700	22'580.50	11.140	207'700	23'296.00	11.216
202'800	22'594.50	11.141	207'800	23'310.50	11.218
202'900	22'608.50	11.143	207'900	23'325.00	11.219
203'000	22'622.50	11.144	208'000	23'339.50	11.221
203'100	22'636.50	11.145	208'100	23'354.00	11.222
203'200	22'650.50	11.147	208'200	23'368.50	11.224
203'300	22'664.50	11.148	208'300	23'383.00	11.226
203'400	22'678.50	11.150	208'400	23'397.50	11.227
203'500	22'692.50	11.151	208'500	23'412.00	11.229
203'600	22'706.50	11.153	208'600	23'426.50	11.230
203'700	22'720.50	11.154	208'700	23'441.00	11.232
203'800	22'734.50	11.155	208'800	23'455.50	11.233
203'900	22'748.50	11.157	208'900	23'470.00	11.235
204'000	22'762.50	11.158	209'000	23'484.50	11.237
204'100	22'776.50	11.159	209'100	23'499.00	11.238
204'200	22'790.50	11.161	209'200	23'513.50	11.240
204'300	22'804.50	11.162	209'300	23'528.00	11.241
204'400	22'818.50	11.164	209'400	23'542.50	11.243
204'500	22'832.50	11.165	209'500	23'557.00	11.244
204'600	22'846.50	11.166	209'600	23'571.50	11.246
204'700	22'861.00	11.168	209'700	23'586.00	11.247
204'800	22'875.50	11.170	209'800	23'600.50	11.249
204'900	22'890.00	11.171	209'900	23'615.00	11.251
205'000	22'904.50	11.173	210'000	23'629.50	11.252

## Barème de l'impôt sur le revenu 2009

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
210'100	23'644.00	11.254	215'100	24'369.00	11.329
210'200	23'658.50	11.255	215'200	24'383.50	11.331
210'300	23'673.00	11.257	215'300	24'398.00	11.332
210'400	23'687.50	11.258	215'400	24'412.50	11.334
210'500	23'702.00	11.260	215'500	24'427.00	11.335
210'600	23'716.50	11.261	215'600	24'441.50	11.337
210'700	23'731.00	11.263	215'700	24'456.00	11.338
210'800	23'745.50	11.264	215'800	24'470.50	11.339
210'900	23'760.00	11.266	215'900	24'485.00	11.341
211'000	23'774.50	11.268	216'000	24'499.50	11.342
211'100	23'789.00	11.269	216'100	24'514.00	11.344
211'200	23'803.50	11.271	216'200	24'528.50	11.345
211'300	23'818.00	11.272	216'300	24'543.00	11.347
211'400	23'832.50	11.274	216'400	24'557.50	11.348
211'500	23'847.00	11.275	216'500	24'572.00	11.350
211'600	23'861.50	11.277	216'600	24'586.50	11.351
211'700	23'876.00	11.278	216'700	24'601.00	11.353
211'800	23'890.50	11.280	216'800	24'615.50	11.354
211'900	23'905.00	11.281	216'900	24'630.00	11.355
212'000	23'919.50	11.283	217'000	24'644.50	11.357
212'100	23'934.00	11.284	217'100	24'659.00	11.358
212'200	23'948.50	11.286	217'200	24'673.50	11.360
212'300	23'963.00	11.287	217'300	24'688.00	11.361
212'400	23'977.50	11.289	217'400	24'702.50	11.363
212'500	23'992.00	11.290	217'500	24'717.00	11.364
212'600	24'006.50	11.292	217'600	24'731.50	11.366
212'700	24'021.00	11.293	217'700	24'746.00	11.367
212'800	24'035.50	11.295	217'800	24'760.50	11.368
212'900	24'050.00	11.296	217'900	24'775.00	11.370
213'000	24'064.50	11.298	218'000	24'789.50	11.371
213'100	24'079.00	11.299	218'100	24'804.00	11.373
213'200	24'093.50	11.301	218'200	24'818.50	11.374
213'300	24'108.00	11.302	218'300	24'833.00	11.376
213'400	24'122.50	11.304	218'400	24'847.50	11.377
213'500	24'137.00	11.305	218'500	24'862.00	11.378
213'600	24'151.50	11.307	218'600	24'876.50	11.380
213'700	24'166.00	11.308	218'700	24'891.00	11.381
213'800	24'180.50	11.310	218'800	24'905.50	11.383
213'900	24'195.00	11.311	218'900	24'920.00	11.384
214'000	24'209.50	11.313	219'000	24'934.50	11.386
214'100	24'224.00	11.314	219'100	24'949.00	11.387
214'200	24'238.50	11.316	219'200	24'963.50	11.388
214'300	24'253.00	11.317	219'300	24'978.00	11.390
214'400	24'267.50	11.319	219'400	24'992.50	11.391
214'500	24'282.00	11.320	219'500	25'007.00	11.393
214'600	24'296.50	11.322	219'600	25'021.50	11.394
214'700	24'311.00	11.323	219'700	25'036.00	11.396
214'800	24'325.50	11.325	219'800	25'050.50	11.397
214'900	24'340.00	11.326	219'900	25'065.00	11.398
215'000	24'354.50	11.328	220'000	25'079.50	11.400

## Barème de l'impôt sur le revenu 2009

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
220'100	25'094.00	11.401	225'100	25'819.00	11.470
220'200	25'108.50	11.403	225'200	25'833.50	11.471
220'300	25'123.00	11.404	225'300	25'848.00	11.473
220'400	25'137.50	11.405	225'400	25'862.50	11.474
220'500	25'152.00	11.407	225'500	25'877.00	11.475
220'600	25'166.50	11.408	225'600	25'891.50	11.477
220'700	25'181.00	11.410	225'700	25'906.00	11.478
220'800	25'195.50	11.411	225'800	25'920.50	11.479
220'900	25'210.00	11.412	225'900	25'935.00	11.481
221'000	25'224.50	11.414	226'000	25'949.50	11.482
221'100	25'239.00	11.415	226'100	25'964.00	11.483
221'200	25'253.50	11.417	226'200	25'978.50	11.485
221'300	25'268.00	11.418	226'300	25'993.00	11.486
221'400	25'282.50	11.419	226'400	26'007.50	11.487
221'500	25'297.00	11.421	226'500	26'022.00	11.489
221'600	25'311.50	11.422	226'600	26'036.50	11.490
221'700	25'326.00	11.424	226'700	26'051.00	11.491
221'800	25'340.50	11.425	226'800	26'065.50	11.493
221'900	25'355.00	11.426	226'900	26'080.00	11.494
222'000	25'369.50	11.428	227'000	26'094.50	11.495
222'100	25'384.00	11.429	227'100	26'109.00	11.497
222'200	25'398.50	11.430	227'200	26'123.50	11.498
222'300	25'413.00	11.432	227'300	26'138.00	11.499
222'400	25'427.50	11.433	227'400	26'152.50	11.501
222'500	25'442.00	11.435	227'500	26'167.00	11.502
222'600	25'456.50	11.436	227'600	26'181.50	11.503
222'700	25'471.00	11.437	227'700	26'196.00	11.505
222'800	25'485.50	11.439	227'800	26'210.50	11.506
222'900	25'500.00	11.440	227'900	26'225.00	11.507
223'000	25'514.50	11.441	228'000	26'239.50	11.509
223'100	25'529.00	11.443	228'100	26'254.00	11.510
223'200	25'543.50	11.444	228'200	26'268.50	11.511
223'300	25'558.00	11.446	228'300	26'283.00	11.512
223'400	25'572.50	11.447	228'400	26'297.50	11.514
223'500	25'587.00	11.448	228'500	26'312.00	11.515
223'600	25'601.50	11.450	228'600	26'326.50	11.516
223'700	25'616.00	11.451	228'700	26'341.00	11.518
223'800	25'630.50	11.452	228'800	26'355.50	11.519
223'900	25'645.00	11.454	228'900	26'370.00	11.520
224'000	25'659.50	11.455	229'000	26'384.50	11.522
224'100	25'674.00	11.456	229'100	26'399.00	11.523
224'200	25'688.50	11.458	229'200	26'413.50	11.524
224'300	25'703.00	11.459	229'300	26'428.00	11.526
224'400	25'717.50	11.461	229'400	26'442.50	11.527
224'500	25'732.00	11.462	229'500	26'457.00	11.528
224'600	25'746.50	11.463	229'600	26'471.50	11.529
224'700	25'761.00	11.465	229'700	26'486.00	11.531
224'800	25'775.50	11.466	229'800	26'500.50	11.532
224'900	25'790.00	11.467	229'900	26'515.00	11.533
225'000	25'804.50	11.469	230'000	26'529.50	11.535

## Barème de l'impôt sur le revenu 2009

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
230'100	26'544.00	11.536	235'100	27'269.00	11.599
230'200	26'558.50	11.537	235'200	27'284.00	11.600
230'300	26'573.00	11.538	235'300	27'299.00	11.602
230'400	26'587.50	11.540	235'400	27'314.00	11.603
230'500	26'602.00	11.541	235'500	27'329.00	11.605
230'600	26'616.50	11.542	235'600	27'344.00	11.606
230'700	26'631.00	11.544	235'700	27'359.00	11.608
230'800	26'645.50	11.545	235'800	27'374.00	11.609
230'900	26'660.00	11.546	235'900	27'389.00	11.610
231'000	26'674.50	11.547	236'000	27'404.00	11.612
231'100	26'689.00	11.549	236'100	27'419.00	11.613
231'200	26'703.50	11.550	236'200	27'434.00	11.615
231'300	26'718.00	11.551	236'300	27'449.00	11.616
231'400	26'732.50	11.553	236'400	27'464.00	11.618
231'500	26'747.00	11.554	236'500	27'479.00	11.619
231'600	26'761.50	11.555	236'600	27'494.00	11.620
231'700	26'776.00	11.556	236'700	27'509.00	11.622
231'800	26'790.50	11.558	236'800	27'524.00	11.623
231'900	26'805.00	11.559	236'900	27'539.00	11.625
232'000	26'819.50	11.560	237'000	27'554.00	11.626
232'100	26'834.00	11.561	237'100	27'569.00	11.628
232'200	26'848.50	11.563	237'200	27'584.00	11.629
232'300	26'863.00	11.564	237'300	27'599.00	11.630
232'400	26'877.50	11.565	237'400	27'614.00	11.632
232'500	26'892.00	11.566	237'500	27'629.00	11.633
232'600	26'906.50	11.568	237'600	27'644.00	11.635
232'700	26'921.00	11.569	237'700	27'659.00	11.636
232'800	26'935.50	11.570	237'800	27'674.00	11.638
232'900	26'950.00	11.571	237'900	27'689.00	11.639
233'000	26'964.50	11.573	238'000	27'704.00	11.640
233'100	26'979.00	11.574	238'100	27'719.00	11.642
233'200	26'993.50	11.575	238'200	27'734.00	11.643
233'300	27'008.00	11.577	238'300	27'749.00	11.645
233'400	27'022.50	11.578	238'400	27'764.00	11.646
233'500	27'037.00	11.579	238'500	27'779.00	11.647
233'600	27'051.50	11.580	238'600	27'794.00	11.649
233'700	27'066.00	11.582	238'700	27'809.00	11.650
233'800	27'080.50	11.583	238'800	27'824.00	11.652
233'900	27'095.00	11.584	238'900	27'839.00	11.653
234'000	27'109.50	11.585	239'000	27'854.00	11.654
234'100	27'124.00	11.587	239'100	27'869.00	11.656
234'200	27'138.50	11.588	239'200	27'884.00	11.657
234'300	27'153.00	11.589	239'300	27'899.00	11.659
234'400	27'167.50	11.590	239'400	27'914.00	11.660
234'500	27'182.00	11.591	239'500	27'929.00	11.661
234'600	27'196.50	11.593	239'600	27'944.00	11.663
234'700	27'211.00	11.594	239'700	27'959.00	11.664
234'800	27'225.50	11.595	239'800	27'974.00	11.666
234'900	27'240.00	11.596	239'900	27'989.00	11.667
235'000	27'254.50	11.598	240'000	28'004.00	11.668

## Barème de l'impôt sur le revenu 2009

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
240'100	28'019.00	11.670	245'100	28'769.00	11.738
240'200	28'034.00	11.671	245'200	28'784.00	11.739
240'300	28'049.00	11.672	245'300	28'799.00	11.740
240'400	28'064.00	11.674	245'400	28'814.00	11.742
240'500	28'079.00	11.675	245'500	28'829.00	11.743
240'600	28'094.00	11.677	245'600	28'844.00	11.744
240'700	28'109.00	11.678	245'700	28'859.00	11.746
240'800	28'124.00	11.679	245'800	28'874.00	11.747
240'900	28'139.00	11.681	245'900	28'889.00	11.748
241'000	28'154.00	11.682	246'000	28'904.00	11.750
241'100	28'169.00	11.684	246'100	28'919.00	11.751
241'200	28'184.00	11.685	246'200	28'934.00	11.752
241'300	28'199.00	11.686	246'300	28'949.00	11.754
241'400	28'214.00	11.688	246'400	28'964.00	11.755
241'500	28'229.00	11.689	246'500	28'979.00	11.756
241'600	28'244.00	11.690	246'600	28'994.00	11.758
241'700	28'259.00	11.692	246'700	29'009.00	11.759
241'800	28'274.00	11.693	246'800	29'024.00	11.760
241'900	28'289.00	11.695	246'900	29'039.00	11.761
242'000	28'304.00	11.696	247'000	29'054.00	11.763
242'100	28'319.00	11.697	247'100	29'069.00	11.764
242'200	28'334.00	11.699	247'200	29'084.00	11.765
242'300	28'349.00	11.700	247'300	29'099.00	11.767
242'400	28'364.00	11.701	247'400	29'114.00	11.768
242'500	28'379.00	11.703	247'500	29'129.00	11.769
242'600	28'394.00	11.704	247'600	29'144.00	11.771
242'700	28'409.00	11.705	247'700	29'159.00	11.772
242'800	28'424.00	11.707	247'800	29'174.00	11.773
242'900	28'439.00	11.708	247'900	29'189.00	11.775
243'000	28'454.00	11.709	248'000	29'204.00	11.776
243'100	28'469.00	11.711	248'100	29'219.00	11.777
243'200	28'484.00	11.712	248'200	29'234.00	11.778
243'300	28'499.00	11.714	248'300	29'249.00	11.780
243'400	28'514.00	11.715	248'400	29'264.00	11.781
243'500	28'529.00	11.716	248'500	29'279.00	11.782
243'600	28'544.00	11.718	248'600	29'294.00	11.784
243'700	28'559.00	11.719	248'700	29'309.00	11.785
243'800	28'574.00	11.720	248'800	29'324.00	11.786
243'900	28'589.00	11.722	248'900	29'339.00	11.787
244'000	28'604.00	11.723	249'000	29'354.00	11.789
244'100	28'619.00	11.724	249'100	29'369.00	11.790
244'200	28'634.00	11.726	249'200	29'384.00	11.791
244'300	28'649.00	11.727	249'300	29'399.00	11.793
244'400	28'664.00	11.728	249'400	29'414.00	11.794
244'500	28'679.00	11.730	249'500	29'429.00	11.795
244'600	28'694.00	11.731	249'600	29'444.00	11.796
244'700	28'709.00	11.732	249'700	29'459.00	11.798
244'800	28'724.00	11.734	249'800	29'474.00	11.799
244'900	28'739.00	11.735	249'900	29'489.00	11.800
245'000	28'754.00	11.736	250'000	29'504.00	11.802

## Barème de l'impôt sur le revenu 2009

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
250'100	29'519.00	11.803	255'100	30'269.00	11.866
250'200	29'534.00	11.804	255'200	30'284.00	11.867
250'300	29'549.00	11.805	255'300	30'299.00	11.868
250'400	29'564.00	11.807	255'400	30'314.00	11.869
250'500	29'579.00	11.808	255'500	30'329.00	11.870
250'600	29'594.00	11.809	255'600	30'344.00	11.872
250'700	29'609.00	11.811	255'700	30'359.00	11.873
250'800	29'624.00	11.812	255'800	30'374.00	11.874
250'900	29'639.00	11.813	255'900	30'389.00	11.875
251'000	29'654.00	11.814	256'000	30'404.00	11.877
251'100	29'669.00	11.816	256'100	30'419.00	11.878
251'200	29'684.00	11.817	256'200	30'434.00	11.879
251'300	29'699.00	11.818	256'300	30'449.00	11.880
251'400	29'714.00	11.819	256'400	30'464.00	11.881
251'500	29'729.00	11.821	256'500	30'479.00	11.883
251'600	29'744.00	11.822	256'600	30'494.00	11.884
251'700	29'759.00	11.823	256'700	30'509.00	11.885
251'800	29'774.00	11.824	256'800	30'524.00	11.886
251'900	29'789.00	11.826	256'900	30'539.00	11.888
252'000	29'804.00	11.827	257'000	30'554.00	11.889
252'100	29'819.00	11.828	257'100	30'569.00	11.890
252'200	29'834.00	11.830	257'200	30'584.00	11.891
252'300	29'849.00	11.831	257'300	30'599.00	11.892
252'400	29'864.00	11.832	257'400	30'614.00	11.894
252'500	29'879.00	11.833	257'500	30'629.00	11.895
252'600	29'894.00	11.835	257'600	30'644.00	11.896
252'700	29'909.00	11.836	257'700	30'659.00	11.897
252'800	29'924.00	11.837	257'800	30'674.00	11.898
252'900	29'939.00	11.838	257'900	30'689.00	11.900
253'000	29'954.00	11.840	258'000	30'704.00	11.901
253'100	29'969.00	11.841	258'100	30'719.00	11.902
253'200	29'984.00	11.842	258'200	30'734.00	11.903
253'300	29'999.00	11.843	258'300	30'749.00	11.904
253'400	30'014.00	11.845	258'400	30'764.00	11.906
253'500	30'029.00	11.846	258'500	30'779.00	11.907
253'600	30'044.00	11.847	258'600	30'794.00	11.908
253'700	30'059.00	11.848	258'700	30'809.00	11.909
253'800	30'074.00	11.849	258'800	30'824.00	11.910
253'900	30'089.00	11.851	258'900	30'839.00	11.912
254'000	30'104.00	11.852	259'000	30'854.00	11.913
254'100	30'119.00	11.853	259'100	30'869.00	11.914
254'200	30'134.00	11.854	259'200	30'884.00	11.915
254'300	30'149.00	11.856	259'300	30'899.00	11.916
254'400	30'164.00	11.857	259'400	30'914.00	11.918
254'500	30'179.00	11.858	259'500	30'929.00	11.919
254'600	30'194.00	11.859	259'600	30'944.00	11.920
254'700	30'209.00	11.861	259'700	30'959.00	11.921
254'800	30'224.00	11.862	259'800	30'974.00	11.922
254'900	30'239.00	11.863	259'900	30'989.00	11.923
255'000	30'254.00	11.864	260'000	31'004.00	11.925

## Barème de l'impôt sur le revenu 2009

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
260'100	31'019.00	11.926	265'100	31'769.00	11.984
260'200	31'034.00	11.927	265'200	31'784.00	11.985
260'300	31'049.00	11.928	265'300	31'799.00	11.986
260'400	31'064.00	11.929	265'400	31'814.00	11.987
260'500	31'079.00	11.931	265'500	31'829.00	11.988
260'600	31'094.00	11.932	265'600	31'844.00	11.989
260'700	31'109.00	11.933	265'700	31'859.00	11.991
260'800	31'124.00	11.934	265'800	31'874.00	11.992
260'900	31'139.00	11.935	265'900	31'889.00	11.993
261'000	31'154.00	11.936	266'000	31'904.00	11.994
261'100	31'169.00	11.938	266'100	31'919.00	11.995
261'200	31'184.00	11.939	266'200	31'934.00	11.996
261'300	31'199.00	11.940	266'300	31'949.00	11.997
261'400	31'214.00	11.941	266'400	31'964.00	11.998
261'500	31'229.00	11.942	266'500	31'979.00	12.000
261'600	31'244.00	11.943	266'600	31'994.00	12.001
261'700	31'259.00	11.945	266'700	32'009.00	12.002
261'800	31'274.00	11.946	266'800	32'024.00	12.003
261'900	31'289.00	11.947	266'900	32'039.00	12.004
262'000	31'304.00	11.948	267'000	32'054.00	12.005
262'100	31'319.00	11.949	267'100	32'069.00	12.006
262'200	31'334.00	11.950	267'200	32'084.00	12.007
262'300	31'349.00	11.952	267'300	32'099.00	12.009
262'400	31'364.00	11.953	267'400	32'114.00	12.010
262'500	31'379.00	11.954	267'500	32'129.00	12.011
262'600	31'394.00	11.955	267'600	32'144.00	12.012
262'700	31'409.00	11.956	267'700	32'159.00	12.013
262'800	31'424.00	11.957	267'800	32'174.50	12.014
262'900	31'439.00	11.959	267'900	32'190.00	12.016
263'000	31'454.00	11.960	268'000	32'205.50	12.017
263'100	31'469.00	11.961	268'100	32'221.00	12.018
263'200	31'484.00	11.962	268'200	32'236.50	12.020
263'300	31'499.00	11.963	268'300	32'252.00	12.021
263'400	31'514.00	11.964	268'400	32'267.50	12.022
263'500	31'529.00	11.965	268'500	32'283.00	12.023
263'600	31'544.00	11.967	268'600	32'298.50	12.025
263'700	31'559.00	11.968	268'700	32'314.00	12.026
263'800	31'574.00	11.969	268'800	32'329.50	12.027
263'900	31'589.00	11.970	268'900	32'345.00	12.029
264'000	31'604.00	11.971	269'000	32'360.50	12.030
264'100	31'619.00	11.972	269'100	32'376.00	12.031
264'200	31'634.00	11.974	269'200	32'391.50	12.033
264'300	31'649.00	11.975	269'300	32'407.00	12.034
264'400	31'664.00	11.976	269'400	32'422.50	12.035
264'500	31'679.00	11.977	269'500	32'438.00	12.036
264'600	31'694.00	11.978	269'600	32'453.50	12.038
264'700	31'709.00	11.979	269'700	32'469.00	12.039
264'800	31'724.00	11.980	269'800	32'484.50	12.040
264'900	31'739.00	11.982	269'900	32'500.00	12.041
265'000	31'754.00	11.983	270'000	32'515.50	12.043

## Barème de l'impôt sur le revenu 2009

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
270'100	32'531.00	12.044	275'100	33'306.00	12.107
270'200	32'546.50	12.045	275'200	33'321.50	12.108
270'300	32'562.00	12.047	275'300	33'337.00	12.109
270'400	32'577.50	12.048	275'400	33'352.50	12.111
270'500	32'593.00	12.049	275'500	33'368.00	12.112
270'600	32'608.50	12.050	275'600	33'383.50	12.113
270'700	32'624.00	12.052	275'700	33'399.00	12.114
270'800	32'639.50	12.053	275'800	33'414.50	12.115
270'900	32'655.00	12.054	275'900	33'430.00	12.117
271'000	32'670.50	12.056	276'000	33'445.50	12.118
271'100	32'686.00	12.057	276'100	33'461.00	12.119
271'200	32'701.50	12.058	276'200	33'476.50	12.120
271'300	32'717.00	12.059	276'300	33'492.00	12.122
271'400	32'732.50	12.061	276'400	33'507.50	12.123
271'500	32'748.00	12.062	276'500	33'523.00	12.124
271'600	32'763.50	12.063	276'600	33'538.50	12.125
271'700	32'779.00	12.064	276'700	33'554.00	12.126
271'800	32'794.50	12.066	276'800	33'569.50	12.128
271'900	32'810.00	12.067	276'900	33'585.00	12.129
272'000	32'825.50	12.068	277'000	33'600.50	12.130
272'100	32'841.00	12.069	277'100	33'616.00	12.131
272'200	32'856.50	12.071	277'200	33'631.50	12.133
272'300	32'872.00	12.072	277'300	33'647.00	12.134
272'400	32'887.50	12.073	277'400	33'662.50	12.135
272'500	32'903.00	12.074	277'500	33'678.00	12.136
272'600	32'918.50	12.076	277'600	33'693.50	12.137
272'700	32'934.00	12.077	277'700	33'709.00	12.139
272'800	32'949.50	12.078	277'800	33'724.50	12.140
272'900	32'965.00	12.080	277'900	33'740.00	12.141
273'000	32'980.50	12.081	278'000	33'755.50	12.142
273'100	32'996.00	12.082	278'100	33'771.00	12.143
273'200	33'011.50	12.083	278'200	33'786.50	12.145
273'300	33'027.00	12.085	278'300	33'802.00	12.146
273'400	33'042.50	12.086	278'400	33'817.50	12.147
273'500	33'058.00	12.087	278'500	33'833.00	12.148
273'600	33'073.50	12.088	278'600	33'848.50	12.149
273'700	33'089.00	12.090	278'700	33'864.00	12.151
273'800	33'104.50	12.091	278'800	33'879.50	12.152
273'900	33'120.00	12.092	278'900	33'895.00	12.153
274'000	33'135.50	12.093	279'000	33'910.50	12.154
274'100	33'151.00	12.094	279'100	33'926.00	12.155
274'200	33'166.50	12.096	279'200	33'941.50	12.157
274'300	33'182.00	12.097	279'300	33'957.00	12.158
274'400	33'197.50	12.098	279'400	33'972.50	12.159
274'500	33'213.00	12.099	279'500	33'988.00	12.160
274'600	33'228.50	12.101	279'600	34'003.50	12.161
274'700	33'244.00	12.102	279'700	34'019.00	12.163
274'800	33'259.50	12.103	279'800	34'034.50	12.164
274'900	33'275.00	12.104	279'900	34'050.00	12.165
275'000	33'290.50	12.106	280'000	34'065.50	12.166

## Barème de l'impôt sur le revenu 2009

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
280'100	34'081.00	12.167	285'100	34'856.00	12.226
280'200	34'096.50	12.169	285'200	34'871.50	12.227
280'300	34'112.00	12.170	285'300	34'887.00	12.228
280'400	34'127.50	12.171	285'400	34'902.50	12.229
280'500	34'143.00	12.172	285'500	34'918.00	12.230
280'600	34'158.50	12.173	285'600	34'933.50	12.232
280'700	34'174.00	12.175	285'700	34'949.00	12.233
280'800	34'189.50	12.176	285'800	34'964.50	12.234
280'900	34'205.00	12.177	285'900	34'980.00	12.235
281'000	34'220.50	12.178	286'000	34'995.50	12.236
281'100	34'236.00	12.179	286'100	35'011.00	12.237
281'200	34'251.50	12.180	286'200	35'026.50	12.238
281'300	34'267.00	12.182	286'300	35'042.00	12.240
281'400	34'282.50	12.183	286'400	35'057.50	12.241
281'500	34'298.00	12.184	286'500	35'073.00	12.242
281'600	34'313.50	12.185	286'600	35'088.50	12.243
281'700	34'329.00	12.186	286'700	35'104.00	12.244
281'800	34'344.50	12.188	286'800	35'119.50	12.245
281'900	34'360.00	12.189	286'900	35'135.00	12.246
282'000	34'375.50	12.190	287'000	35'150.50	12.248
282'100	34'391.00	12.191	287'100	35'166.00	12.249
282'200	34'406.50	12.192	287'200	35'181.50	12.250
282'300	34'422.00	12.193	287'300	35'197.00	12.251
282'400	34'437.50	12.195	287'400	35'212.50	12.252
282'500	34'453.00	12.196	287'500	35'228.00	12.253
282'600	34'468.50	12.197	287'600	35'243.50	12.254
282'700	34'484.00	12.198	287'700	35'259.00	12.255
282'800	34'499.50	12.199	287'800	35'274.50	12.257
282'900	34'515.00	12.200	287'900	35'290.00	12.258
283'000	34'530.50	12.202	288'000	35'305.50	12.259
283'100	34'546.00	12.203	288'100	35'321.00	12.260
283'200	34'561.50	12.204	288'200	35'336.50	12.261
283'300	34'577.00	12.205	288'300	35'352.00	12.262
283'400	34'592.50	12.206	288'400	35'367.50	12.263
283'500	34'608.00	12.207	288'500	35'383.00	12.264
283'600	34'623.50	12.209	288'600	35'398.50	12.266
283'700	34'639.00	12.210	288'700	35'414.00	12.267
283'800	34'654.50	12.211	288'800	35'429.50	12.268
283'900	34'670.00	12.212	288'900	35'445.00	12.269
284'000	34'685.50	12.213	289'000	35'460.50	12.270
284'100	34'701.00	12.214	289'100	35'476.00	12.271
284'200	34'716.50	12.216	289'200	35'491.50	12.272
284'300	34'732.00	12.217	289'300	35'507.00	12.273
284'400	34'747.50	12.218	289'400	35'522.50	12.275
284'500	34'763.00	12.219	289'500	35'538.00	12.276
284'600	34'778.50	12.220	289'600	35'553.50	12.277
284'700	34'794.00	12.221	289'700	35'569.00	12.278
284'800	34'809.50	12.222	289'800	35'584.50	12.279
284'900	34'825.00	12.224	289'900	35'600.00	12.280
285'000	34'840.50	12.225	290'000	35'615.50	12.281

## Barème de l'impôt sur le revenu 2009

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
290'100	35'631.00	12.282	295'100	36'406.00	12.337
290'200	35'646.50	12.283	295'200	36'421.50	12.338
290'300	35'662.00	12.285	295'300	36'437.00	12.339
290'400	35'677.50	12.286	295'400	36'452.50	12.340
290'500	35'693.00	12.287	295'500	36'468.00	12.341
290'600	35'708.50	12.288	295'600	36'483.50	12.342
290'700	35'724.00	12.289	295'700	36'499.00	12.343
290'800	35'739.50	12.290	295'800	36'514.50	12.344
290'900	35'755.00	12.291	295'900	36'530.00	12.345
291'000	35'770.50	12.292	296'000	36'545.50	12.346
291'100	35'786.00	12.293	296'100	36'561.00	12.348
291'200	35'801.50	12.294	296'200	36'576.50	12.349
291'300	35'817.00	12.296	296'300	36'592.00	12.350
291'400	35'832.50	12.297	296'400	36'607.50	12.351
291'500	35'848.00	12.298	296'500	36'623.00	12.352
291'600	35'863.50	12.299	296'600	36'638.50	12.353
291'700	35'879.00	12.300	296'700	36'654.00	12.354
291'800	35'894.50	12.301	296'800	36'669.50	12.355
291'900	35'910.00	12.302	296'900	36'685.00	12.356
292'000	35'925.50	12.303	297'000	36'700.50	12.357
292'100	35'941.00	12.304	297'100	36'716.00	12.358
292'200	35'956.50	12.305	297'200	36'731.50	12.359
292'300	35'972.00	12.307	297'300	36'747.00	12.360
292'400	35'987.50	12.308	297'400	36'762.50	12.361
292'500	36'003.00	12.309	297'500	36'778.00	12.362
292'600	36'018.50	12.310	297'600	36'793.50	12.363
292'700	36'034.00	12.311	297'700	36'809.00	12.364
292'800	36'049.50	12.312	297'800	36'824.50	12.366
292'900	36'065.00	12.313	297'900	36'840.00	12.367
293'000	36'080.50	12.314	298'000	36'855.50	12.368
293'100	36'096.00	12.315	298'100	36'871.00	12.369
293'200	36'111.50	12.316	298'200	36'886.50	12.370
293'300	36'127.00	12.317	298'300	36'902.00	12.371
293'400	36'142.50	12.319	298'400	36'917.50	12.372
293'500	36'158.00	12.320	298'500	36'933.00	12.373
293'600	36'173.50	12.321	298'600	36'948.50	12.374
293'700	36'189.00	12.322	298'700	36'964.00	12.375
293'800	36'204.50	12.323	298'800	36'979.50	12.376
293'900	36'220.00	12.324	298'900	36'995.00	12.377
294'000	36'235.50	12.325	299'000	37'010.50	12.378
294'100	36'251.00	12.326	299'100	37'026.00	12.379
294'200	36'266.50	12.327	299'200	37'041.50	12.380
294'300	36'282.00	12.328	299'300	37'057.00	12.381
294'400	36'297.50	12.329	299'400	37'072.50	12.382
294'500	36'313.00	12.330	299'500	37'088.00	12.383
294'600	36'328.50	12.331	299'600	37'103.50	12.384
294'700	36'344.00	12.333	299'700	37'119.00	12.385
294'800	36'359.50	12.334	299'800	37'134.50	12.386
294'900	36'375.00	12.335	299'900	37'150.00	12.387
295'000	36'390.50	12.336	300'000	37'165.50	12.389

## Barème de l'impôt sur le revenu 2009

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
---------------------	---------------	--------------	---------------------	---------------	--------------

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

### EXEMPLE DE CALCUL

Pour un revenu imposable de CHF 427'900

Impôt s/ 300'000	37'165.50
Impôt s/ 127'900 à 15.5 %	19'824.50
Impôt total	<u>56'990.00</u>

Taux :

$\frac{56'990.00 \times 1'00}{427'900}$	<b>13.319 ‰</b>
---	-----------------