

Barème de l'impôt sur le revenu 2026

Coefficient 100 %

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

Barème de l'impôt sur le revenu 2026

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

Barème de l'impôt sur le revenu 2026

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

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

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

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

Barème de l'impôt sur le revenu 2026

Coefficient 100 %

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

Barème de l'impôt sur le revenu 2026

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
70'100	5'343.00	7.622	75'100	5'850.00	7.790
70'200	5'353.00	7.625	75'200	5'861.00	7.794
70'300	5'363.00	7.629	75'300	5'872.00	7.798
70'400	5'373.00	7.632	75'400	5'883.00	7.802
70'500	5'383.00	7.635	75'500	5'894.00	7.807
70'600	5'393.00	7.639	75'600	5'905.00	7.811
70'700	5'403.00	7.642	75'700	5'916.00	7.815
70'800	5'413.00	7.645	75'800	5'927.00	7.819
70'900	5'423.00	7.649	75'900	5'938.00	7.823
71'000	5'433.00	7.652	76'000	5'949.00	7.828
71'100	5'443.00	7.655	76'100	5'960.00	7.832
71'200	5'453.00	7.659	76'200	5'971.00	7.836
71'300	5'463.00	7.662	76'300	5'982.00	7.840
71'400	5'473.00	7.665	76'400	5'993.00	7.844
71'500	5'483.00	7.669	76'500	6'004.00	7.848
71'600	5'493.00	7.672	76'600	6'015.00	7.852
71'700	5'503.00	7.675	76'700	6'026.00	7.857
71'800	5'513.00	7.678	76'800	6'037.00	7.861
71'900	5'523.00	7.682	76'900	6'048.00	7.865
72'000	5'533.00	7.685	77'000	6'059.00	7.869
72'100	5'543.00	7.688	77'100	6'070.00	7.873
72'200	5'553.00	7.691	77'200	6'081.00	7.877
72'300	5'563.00	7.694	77'300	6'092.00	7.881
72'400	5'573.00	7.698	77'400	6'103.00	7.885
72'500	5'583.00	7.701	77'500	6'114.00	7.889
72'600	5'593.00	7.704	77'600	6'125.00	7.893
72'700	5'603.00	7.707	77'700	6'136.00	7.897
72'800	5'613.00	7.710	77'800	6'147.00	7.901
72'900	5'623.00	7.713	77'900	6'158.00	7.905
73'000	5'633.00	7.716	78'000	6'169.00	7.909
73'100	5'643.00	7.720	78'100	6'180.00	7.913
73'200	5'653.00	7.723	78'200	6'191.00	7.917
73'300	5'663.00	7.726	78'300	6'202.00	7.921
73'400	5'673.00	7.729	78'400	6'213.00	7.925
73'500	5'683.00	7.732	78'500	6'224.00	7.929
73'600	5'693.00	7.735	78'600	6'235.00	7.933
73'700	5'703.00	7.738	78'700	6'246.00	7.936
73'800	5'713.00	7.741	78'800	6'257.00	7.940
73'900	5'723.00	7.744	78'900	6'268.00	7.944
74'000	5'733.00	7.747	79'000	6'279.00	7.948
74'100	5'743.00	7.750	79'100	6'290.00	7.952
74'200	5'753.00	7.753	79'200	6'301.00	7.956
74'300	5'763.00	7.756	79'300	6'312.00	7.960
74'400	5'773.00	7.759	79'400	6'323.00	7.963
74'500	5'784.00	7.764	79'500	6'334.00	7.967
74'600	5'795.00	7.768	79'600	6'345.00	7.971
74'700	5'806.00	7.772	79'700	6'356.00	7.975
74'800	5'817.00	7.777	79'800	6'367.00	7.979
74'900	5'828.00	7.781	79'900	6'378.00	7.982
75'000	5'839.00	7.785	80'000	6'389.00	7.986

Barème de l'impôt sur le revenu 2026

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
80'100	6'400.00	7.990	85'100	6'950.00	8.167
80'200	6'411.00	7.994	85'200	6'961.00	8.170
80'300	6'422.00	7.998	85'300	6'972.00	8.174
80'400	6'433.00	8.001	85'400	6'983.00	8.177
80'500	6'444.00	8.005	85'500	6'994.00	8.180
80'600	6'455.00	8.009	85'600	7'005.00	8.183
80'700	6'466.00	8.012	85'700	7'016.00	8.187
80'800	6'477.00	8.016	85'800	7'027.00	8.190
80'900	6'488.00	8.020	85'900	7'038.00	8.193
81'000	6'499.00	8.023	86'000	7'049.00	8.197
81'100	6'510.00	8.027	86'100	7'060.00	8.200
81'200	6'521.00	8.031	86'200	7'071.00	8.203
81'300	6'532.00	8.034	86'300	7'082.00	8.206
81'400	6'543.00	8.038	86'400	7'093.00	8.209
81'500	6'554.00	8.042	86'500	7'104.00	8.213
81'600	6'565.00	8.045	86'600	7'115.00	8.216
81'700	6'576.00	8.049	86'700	7'126.00	8.219
81'800	6'587.00	8.053	86'800	7'137.00	8.222
81'900	6'598.00	8.056	86'900	7'148.00	8.226
82'000	6'609.00	8.060	87'000	7'159.00	8.229
82'100	6'620.00	8.063	87'100	7'170.00	8.232
82'200	6'631.00	8.067	87'200	7'181.00	8.235
82'300	6'642.00	8.070	87'300	7'192.00	8.238
82'400	6'653.00	8.074	87'400	7'203.00	8.241
82'500	6'664.00	8.078	87'500	7'214.00	8.245
82'600	6'675.00	8.081	87'600	7'225.00	8.248
82'700	6'686.00	8.085	87'700	7'236.00	8.251
82'800	6'697.00	8.088	87'800	7'247.00	8.254
82'900	6'708.00	8.092	87'900	7'258.00	8.257
83'000	6'719.00	8.095	88'000	7'269.00	8.260
83'100	6'730.00	8.099	88'100	7'280.00	8.263
83'200	6'741.00	8.102	88'200	7'291.00	8.266
83'300	6'752.00	8.106	88'300	7'302.00	8.270
83'400	6'763.00	8.109	88'400	7'313.00	8.273
83'500	6'774.00	8.113	88'500	7'324.00	8.276
83'600	6'785.00	8.116	88'600	7'335.00	8.279
83'700	6'796.00	8.119	88'700	7'346.00	8.282
83'800	6'807.00	8.123	88'800	7'357.00	8.285
83'900	6'818.00	8.126	88'900	7'368.00	8.288
84'000	6'829.00	8.130	89'000	7'379.00	8.291
84'100	6'840.00	8.133	89'100	7'390.00	8.294
84'200	6'851.00	8.137	89'200	7'401.00	8.297
84'300	6'862.00	8.140	89'300	7'412.00	8.300
84'400	6'873.00	8.143	89'400	7'423.00	8.303
84'500	6'884.00	8.147	89'500	7'434.00	8.306
84'600	6'895.00	8.150	89'600	7'445.00	8.309
84'700	6'906.00	8.153	89'700	7'456.00	8.312
84'800	6'917.00	8.157	89'800	7'467.00	8.315
84'900	6'928.00	8.160	89'900	7'478.00	8.318
85'000	6'939.00	8.164	90'000	7'489.00	8.321

Barème de l'impôt sur le revenu 2026

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
90'100	7'500.00	8.324	95'100	8'089.00	8.506
90'200	7'511.00	8.327	95'200	8'101.00	8.509
90'300	7'522.00	8.330	95'300	8'113.00	8.513
90'400	7'533.00	8.333	95'400	8'125.00	8.517
90'500	7'544.00	8.336	95'500	8'137.00	8.520
90'600	7'555.00	8.339	95'600	8'149.00	8.524
90'700	7'566.00	8.342	95'700	8'161.00	8.528
90'800	7'577.00	8.345	95'800	8'173.00	8.531
90'900	7'588.00	8.348	95'900	8'185.00	8.535
91'000	7'599.00	8.351	96'000	8'197.00	8.539
91'100	7'610.00	8.353	96'100	8'209.00	8.542
91'200	7'621.00	8.356	96'200	8'221.00	8.546
91'300	7'633.00	8.360	96'300	8'233.00	8.549
91'400	7'645.00	8.364	96'400	8'245.00	8.553
91'500	7'657.00	8.368	96'500	8'257.00	8.556
91'600	7'669.00	8.372	96'600	8'269.00	8.560
91'700	7'681.00	8.376	96'700	8'281.00	8.564
91'800	7'693.00	8.380	96'800	8'293.00	8.567
91'900	7'705.00	8.384	96'900	8'305.00	8.571
92'000	7'717.00	8.388	97'000	8'317.00	8.574
92'100	7'729.00	8.392	97'100	8'329.00	8.578
92'200	7'741.00	8.396	97'200	8'341.00	8.581
92'300	7'753.00	8.400	97'300	8'353.00	8.585
92'400	7'765.00	8.404	97'400	8'365.00	8.588
92'500	7'777.00	8.408	97'500	8'377.00	8.592
92'600	7'789.00	8.411	97'600	8'389.00	8.595
92'700	7'801.00	8.415	97'700	8'401.00	8.599
92'800	7'813.00	8.419	97'800	8'413.00	8.602
92'900	7'825.00	8.423	97'900	8'425.00	8.606
93'000	7'837.00	8.427	98'000	8'437.00	8.609
93'100	7'849.00	8.431	98'100	8'449.00	8.613
93'200	7'861.00	8.435	98'200	8'461.00	8.616
93'300	7'873.00	8.438	98'300	8'473.00	8.620
93'400	7'885.00	8.442	98'400	8'485.00	8.623
93'500	7'897.00	8.446	98'500	8'497.00	8.626
93'600	7'909.00	8.450	98'600	8'509.00	8.630
93'700	7'921.00	8.454	98'700	8'521.00	8.633
93'800	7'933.00	8.457	98'800	8'533.00	8.637
93'900	7'945.00	8.461	98'900	8'545.00	8.640
94'000	7'957.00	8.465	99'000	8'557.00	8.643
94'100	7'969.00	8.469	99'100	8'569.00	8.647
94'200	7'981.00	8.472	99'200	8'581.00	8.650
94'300	7'993.00	8.476	99'300	8'593.00	8.654
94'400	8'005.00	8.480	99'400	8'605.00	8.657
94'500	8'017.00	8.484	99'500	8'617.00	8.660
94'600	8'029.00	8.487	99'600	8'629.00	8.664
94'700	8'041.00	8.491	99'700	8'641.00	8.667
94'800	8'053.00	8.495	99'800	8'653.00	8.670
94'900	8'065.00	8.498	99'900	8'665.00	8.674
95'000	8'077.00	8.502	100'000	8'677.00	8.677

Barème de l'impôt sur le revenu 2026

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
100'100	8'689.00	8.680	105'100	9'289.00	8.838
100'200	8'701.00	8.684	105'200	9'301.00	8.841
100'300	8'713.00	8.687	105'300	9'313.00	8.844
100'400	8'725.00	8.690	105'400	9'325.00	8.847
100'500	8'737.00	8.694	105'500	9'337.00	8.850
100'600	8'749.00	8.697	105'600	9'349.00	8.853
100'700	8'761.00	8.700	105'700	9'361.00	8.856
100'800	8'773.00	8.703	105'800	9'373.00	8.859
100'900	8'785.00	8.707	105'900	9'385.00	8.862
101'000	8'797.00	8.710	106'000	9'397.00	8.865
101'100	8'809.00	8.713	106'100	9'409.00	8.868
101'200	8'821.00	8.716	106'200	9'421.00	8.871
101'300	8'833.00	8.720	106'300	9'433.00	8.874
101'400	8'845.00	8.723	106'400	9'445.00	8.877
101'500	8'857.00	8.726	106'500	9'457.00	8.880
101'600	8'869.00	8.729	106'600	9'469.00	8.883
101'700	8'881.00	8.733	106'700	9'481.00	8.886
101'800	8'893.00	8.736	106'800	9'493.00	8.889
101'900	8'905.00	8.739	106'900	9'505.00	8.891
102'000	8'917.00	8.742	107'000	9'517.00	8.894
102'100	8'929.00	8.745	107'100	9'529.00	8.897
102'200	8'941.00	8.749	107'200	9'541.00	8.900
102'300	8'953.00	8.752	107'300	9'553.00	8.903
102'400	8'965.00	8.755	107'400	9'565.00	8.906
102'500	8'977.00	8.758	107'500	9'577.00	8.909
102'600	8'989.00	8.761	107'600	9'589.00	8.912
102'700	9'001.00	8.764	107'700	9'601.00	8.915
102'800	9'013.00	8.768	107'800	9'613.00	8.917
102'900	9'025.00	8.771	107'900	9'625.00	8.920
103'000	9'037.00	8.774	108'000	9'637.00	8.923
103'100	9'049.00	8.777	108'100	9'649.00	8.926
103'200	9'061.00	8.780	108'200	9'661.50	8.929
103'300	9'073.00	8.783	108'300	9'674.00	8.933
103'400	9'085.00	8.786	108'400	9'686.50	8.936
103'500	9'097.00	8.789	108'500	9'699.00	8.939
103'600	9'109.00	8.792	108'600	9'711.50	8.942
103'700	9'121.00	8.796	108'700	9'724.00	8.946
103'800	9'133.00	8.799	108'800	9'736.50	8.949
103'900	9'145.00	8.802	108'900	9'749.00	8.952
104'000	9'157.00	8.805	109'000	9'761.50	8.956
104'100	9'169.00	8.808	109'100	9'774.00	8.959
104'200	9'181.00	8.811	109'200	9'786.50	8.962
104'300	9'193.00	8.814	109'300	9'799.00	8.965
104'400	9'205.00	8.817	109'400	9'811.50	8.968
104'500	9'217.00	8.820	109'500	9'824.00	8.972
104'600	9'229.00	8.823	109'600	9'836.50	8.975
104'700	9'241.00	8.826	109'700	9'849.00	8.978
104'800	9'253.00	8.829	109'800	9'861.50	8.981
104'900	9'265.00	8.832	109'900	9'874.00	8.985
105'000	9'277.00	8.835	110'000	9'886.50	8.988

Barème de l'impôt sur le revenu 2026

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
110'100	9'899.00	8.991	115'100	10'524.00	9.143
110'200	9'911.50	8.994	115'200	10'536.50	9.146
110'300	9'924.00	8.997	115'300	10'549.00	9.149
110'400	9'936.50	9.000	115'400	10'561.50	9.152
110'500	9'949.00	9.004	115'500	10'574.00	9.155
110'600	9'961.50	9.007	115'600	10'586.50	9.158
110'700	9'974.00	9.010	115'700	10'599.00	9.161
110'800	9'986.50	9.013	115'800	10'611.50	9.164
110'900	9'999.00	9.016	115'900	10'624.00	9.167
111'000	10'011.50	9.019	116'000	10'636.50	9.169
111'100	10'024.00	9.023	116'100	10'649.00	9.172
111'200	10'036.50	9.026	116'200	10'661.50	9.175
111'300	10'049.00	9.029	116'300	10'674.00	9.178
111'400	10'061.50	9.032	116'400	10'686.50	9.181
111'500	10'074.00	9.035	116'500	10'699.00	9.184
111'600	10'086.50	9.038	116'600	10'711.50	9.187
111'700	10'099.00	9.041	116'700	10'724.00	9.189
111'800	10'111.50	9.044	116'800	10'736.50	9.192
111'900	10'124.00	9.047	116'900	10'749.00	9.195
112'000	10'136.50	9.050	117'000	10'761.50	9.198
112'100	10'149.00	9.054	117'100	10'774.00	9.201
112'200	10'161.50	9.057	117'200	10'786.50	9.203
112'300	10'174.00	9.060	117'300	10'799.00	9.206
112'400	10'186.50	9.063	117'400	10'811.50	9.209
112'500	10'199.00	9.066	117'500	10'824.00	9.212
112'600	10'211.50	9.069	117'600	10'836.50	9.215
112'700	10'224.00	9.072	117'700	10'849.00	9.218
112'800	10'236.50	9.075	117'800	10'861.50	9.220
112'900	10'249.00	9.078	117'900	10'874.00	9.223
113'000	10'261.50	9.081	118'000	10'886.50	9.226
113'100	10'274.00	9.084	118'100	10'899.00	9.229
113'200	10'286.50	9.087	118'200	10'911.50	9.231
113'300	10'299.00	9.090	118'300	10'924.00	9.234
113'400	10'311.50	9.093	118'400	10'936.50	9.237
113'500	10'324.00	9.096	118'500	10'949.00	9.240
113'600	10'336.50	9.099	118'600	10'961.50	9.242
113'700	10'349.00	9.102	118'700	10'974.00	9.245
113'800	10'361.50	9.105	118'800	10'986.50	9.248
113'900	10'374.00	9.108	118'900	10'999.00	9.251
114'000	10'386.50	9.111	119'000	11'011.50	9.253
114'100	10'399.00	9.114	119'100	11'024.00	9.256
114'200	10'411.50	9.117	119'200	11'036.50	9.259
114'300	10'424.00	9.120	119'300	11'049.00	9.262
114'400	10'436.50	9.123	119'400	11'061.50	9.264
114'500	10'449.00	9.126	119'500	11'074.00	9.267
114'600	10'461.50	9.129	119'600	11'086.50	9.270
114'700	10'474.00	9.132	119'700	11'099.00	9.272
114'800	10'486.50	9.135	119'800	11'111.50	9.275
114'900	10'499.00	9.138	119'900	11'124.00	9.278
115'000	10'511.50	9.140	120'000	11'136.50	9.280

Barème de l'impôt sur le revenu 2026

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
120'100	11'149.00	9.283	125'100	11'774.00	9.412
120'200	11'161.50	9.286	125'200	11'786.50	9.414
120'300	11'174.00	9.288	125'300	11'799.00	9.417
120'400	11'186.50	9.291	125'400	11'811.50	9.419
120'500	11'199.00	9.294	125'500	11'824.00	9.422
120'600	11'211.50	9.296	125'600	11'836.50	9.424
120'700	11'224.00	9.299	125'700	11'849.00	9.426
120'800	11'236.50	9.302	125'800	11'861.50	9.429
120'900	11'249.00	9.304	125'900	11'874.00	9.431
121'000	11'261.50	9.307	126'000	11'886.50	9.434
121'100	11'274.00	9.310	126'100	11'899.00	9.436
121'200	11'286.50	9.312	126'200	11'911.50	9.439
121'300	11'299.00	9.315	126'300	11'924.00	9.441
121'400	11'311.50	9.318	126'400	11'936.50	9.443
121'500	11'324.00	9.320	126'500	11'949.00	9.446
121'600	11'336.50	9.323	126'600	11'961.50	9.448
121'700	11'349.00	9.325	126'700	11'974.00	9.451
121'800	11'361.50	9.328	126'800	11'986.50	9.453
121'900	11'374.00	9.331	126'900	11'999.00	9.455
122'000	11'386.50	9.333	127'000	12'011.50	9.458
122'100	11'399.00	9.336	127'100	12'024.00	9.460
122'200	11'411.50	9.338	127'200	12'036.50	9.463
122'300	11'424.00	9.341	127'300	12'049.00	9.465
122'400	11'436.50	9.344	127'400	12'061.50	9.467
122'500	11'449.00	9.346	127'500	12'074.00	9.470
122'600	11'461.50	9.349	127'600	12'086.50	9.472
122'700	11'474.00	9.351	127'700	12'099.00	9.475
122'800	11'486.50	9.354	127'800	12'111.50	9.477
122'900	11'499.00	9.356	127'900	12'124.00	9.479
123'000	11'511.50	9.359	128'000	12'136.50	9.482
123'100	11'524.00	9.361	128'100	12'149.00	9.484
123'200	11'536.50	9.364	128'200	12'161.50	9.486
123'300	11'549.00	9.367	128'300	12'174.00	9.489
123'400	11'561.50	9.369	128'400	12'186.50	9.491
123'500	11'574.00	9.372	128'500	12'199.00	9.493
123'600	11'586.50	9.374	128'600	12'211.50	9.496
123'700	11'599.00	9.377	128'700	12'224.00	9.498
123'800	11'611.50	9.379	128'800	12'236.50	9.500
123'900	11'624.00	9.382	128'900	12'249.00	9.503
124'000	11'636.50	9.384	129'000	12'261.50	9.505
124'100	11'649.00	9.387	129'100	12'274.00	9.507
124'200	11'661.50	9.389	129'200	12'286.50	9.510
124'300	11'674.00	9.392	129'300	12'299.00	9.512
124'400	11'686.50	9.394	129'400	12'311.50	9.514
124'500	11'699.00	9.397	129'500	12'324.00	9.517
124'600	11'711.50	9.399	129'600	12'336.50	9.519
124'700	11'724.00	9.402	129'700	12'349.00	9.521
124'800	11'736.50	9.404	129'800	12'361.50	9.523
124'900	11'749.00	9.407	129'900	12'374.00	9.526
125'000	11'761.50	9.409	130'000	12'386.50	9.528

Barème de l'impôt sur le revenu 2026

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
130'100	12'399.00	9.530	135'100	13'024.50	9.641
130'200	12'411.50	9.533	135'200	13'037.50	9.643
130'300	12'424.00	9.535	135'300	13'050.50	9.646
130'400	12'436.50	9.537	135'400	13'063.50	9.648
130'500	12'449.00	9.539	135'500	13'076.50	9.651
130'600	12'461.50	9.542	135'600	13'089.50	9.653
130'700	12'474.00	9.544	135'700	13'102.50	9.655
130'800	12'486.50	9.546	135'800	13'115.50	9.658
130'900	12'499.00	9.549	135'900	13'128.50	9.660
131'000	12'511.50	9.551	136'000	13'141.50	9.663
131'100	12'524.00	9.553	136'100	13'154.50	9.665
131'200	12'536.50	9.555	136'200	13'167.50	9.668
131'300	12'549.00	9.558	136'300	13'180.50	9.670
131'400	12'561.50	9.560	136'400	13'193.50	9.673
131'500	12'574.00	9.562	136'500	13'206.50	9.675
131'600	12'586.50	9.564	136'600	13'219.50	9.678
131'700	12'599.00	9.566	136'700	13'232.50	9.680
131'800	12'611.50	9.569	136'800	13'245.50	9.682
131'900	12'624.00	9.571	136'900	13'258.50	9.685
132'000	12'636.50	9.573	137'000	13'271.50	9.687
132'100	12'649.00	9.575	137'100	13'284.50	9.690
132'200	12'661.50	9.578	137'200	13'297.50	9.692
132'300	12'674.00	9.580	137'300	13'310.50	9.694
132'400	12'686.50	9.582	137'400	13'323.50	9.697
132'500	12'699.00	9.584	137'500	13'336.50	9.699
132'600	12'711.50	9.586	137'600	13'349.50	9.702
132'700	12'724.00	9.589	137'700	13'362.50	9.704
132'800	12'736.50	9.591	137'800	13'375.50	9.706
132'900	12'749.00	9.593	137'900	13'388.50	9.709
133'000	12'761.50	9.595	138'000	13'401.50	9.711
133'100	12'774.00	9.597	138'100	13'414.50	9.714
133'200	12'786.50	9.599	138'200	13'427.50	9.716
133'300	12'799.00	9.602	138'300	13'440.50	9.718
133'400	12'811.50	9.604	138'400	13'453.50	9.721
133'500	12'824.00	9.606	138'500	13'466.50	9.723
133'600	12'836.50	9.608	138'600	13'479.50	9.725
133'700	12'849.00	9.610	138'700	13'492.50	9.728
133'800	12'861.50	9.612	138'800	13'505.50	9.730
133'900	12'874.00	9.615	138'900	13'518.50	9.733
134'000	12'886.50	9.617	139'000	13'531.50	9.735
134'100	12'899.00	9.619	139'100	13'544.50	9.737
134'200	12'911.50	9.621	139'200	13'557.50	9.740
134'300	12'924.00	9.623	139'300	13'570.50	9.742
134'400	12'936.50	9.625	139'400	13'583.50	9.744
134'500	12'949.00	9.628	139'500	13'596.50	9.747
134'600	12'961.50	9.630	139'600	13'609.50	9.749
134'700	12'974.00	9.632	139'700	13'622.50	9.751
134'800	12'986.50	9.634	139'800	13'635.50	9.754
134'900	12'999.00	9.636	139'900	13'648.50	9.756
135'000	13'011.50	9.638	140'000	13'661.50	9.758

Barème de l'impôt sur le revenu 2026

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
140'100	13'674.50	9.761	145'100	14'324.50	9.872
140'200	13'687.50	9.763	145'200	14'337.50	9.874
140'300	13'700.50	9.765	145'300	14'350.50	9.876
140'400	13'713.50	9.767	145'400	14'363.50	9.879
140'500	13'726.50	9.770	145'500	14'376.50	9.881
140'600	13'739.50	9.772	145'600	14'389.50	9.883
140'700	13'752.50	9.774	145'700	14'402.50	9.885
140'800	13'765.50	9.777	145'800	14'415.50	9.887
140'900	13'778.50	9.779	145'900	14'428.50	9.889
141'000	13'791.50	9.781	146'000	14'441.50	9.891
141'100	13'804.50	9.783	146'100	14'454.50	9.894
141'200	13'817.50	9.786	146'200	14'467.50	9.896
141'300	13'830.50	9.788	146'300	14'480.50	9.898
141'400	13'843.50	9.790	146'400	14'493.50	9.900
141'500	13'856.50	9.793	146'500	14'506.50	9.902
141'600	13'869.50	9.795	146'600	14'519.50	9.904
141'700	13'882.50	9.797	146'700	14'532.50	9.906
141'800	13'895.50	9.799	146'800	14'545.50	9.908
141'900	13'908.50	9.802	146'900	14'558.50	9.910
142'000	13'921.50	9.804	147'000	14'571.50	9.913
142'100	13'934.50	9.806	147'100	14'584.50	9.915
142'200	13'947.50	9.808	147'200	14'597.50	9.917
142'300	13'960.50	9.811	147'300	14'610.50	9.919
142'400	13'973.50	9.813	147'400	14'623.50	9.921
142'500	13'986.50	9.815	147'500	14'636.50	9.923
142'600	13'999.50	9.817	147'600	14'649.50	9.925
142'700	14'012.50	9.820	147'700	14'662.50	9.927
142'800	14'025.50	9.822	147'800	14'675.50	9.929
142'900	14'038.50	9.824	147'900	14'688.50	9.931
143'000	14'051.50	9.826	148'000	14'701.50	9.933
143'100	14'064.50	9.828	148'100	14'714.50	9.936
143'200	14'077.50	9.831	148'200	14'727.50	9.938
143'300	14'090.50	9.833	148'300	14'740.50	9.940
143'400	14'103.50	9.835	148'400	14'753.50	9.942
143'500	14'116.50	9.837	148'500	14'766.50	9.944
143'600	14'129.50	9.839	148'600	14'779.50	9.946
143'700	14'142.50	9.842	148'700	14'792.50	9.948
143'800	14'155.50	9.844	148'800	14'805.50	9.950
143'900	14'168.50	9.846	148'900	14'818.50	9.952
144'000	14'181.50	9.848	149'000	14'831.50	9.954
144'100	14'194.50	9.850	149'100	14'844.50	9.956
144'200	14'207.50	9.853	149'200	14'857.50	9.958
144'300	14'220.50	9.855	149'300	14'870.50	9.960
144'400	14'233.50	9.857	149'400	14'883.50	9.962
144'500	14'246.50	9.859	149'500	14'896.50	9.964
144'600	14'259.50	9.861	149'600	14'909.50	9.966
144'700	14'272.50	9.864	149'700	14'922.50	9.968
144'800	14'285.50	9.866	149'800	14'935.50	9.970
144'900	14'298.50	9.868	149'900	14'948.50	9.972
145'000	14'311.50	9.870	150'000	14'961.50	9.974

Barème de l'impôt sur le revenu 2026

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
150'100	14'974.50	9.976	155'100	15'624.50	10.074
150'200	14'987.50	9.978	155'200	15'637.50	10.076
150'300	15'000.50	9.980	155'300	15'650.50	10.078
150'400	15'013.50	9.982	155'400	15'663.50	10.079
150'500	15'026.50	9.984	155'500	15'676.50	10.081
150'600	15'039.50	9.986	155'600	15'689.50	10.083
150'700	15'052.50	9.988	155'700	15'702.50	10.085
150'800	15'065.50	9.990	155'800	15'715.50	10.087
150'900	15'078.50	9.992	155'900	15'728.50	10.089
151'000	15'091.50	9.994	156'000	15'741.50	10.091
151'100	15'104.50	9.996	156'100	15'754.50	10.093
151'200	15'117.50	9.998	156'200	15'767.50	10.094
151'300	15'130.50	10.000	156'300	15'780.50	10.096
151'400	15'143.50	10.002	156'400	15'793.50	10.098
151'500	15'156.50	10.004	156'500	15'806.50	10.100
151'600	15'169.50	10.006	156'600	15'819.50	10.102
151'700	15'182.50	10.008	156'700	15'832.50	10.104
151'800	15'195.50	10.010	156'800	15'845.50	10.106
151'900	15'208.50	10.012	156'900	15'858.50	10.107
152'000	15'221.50	10.014	157'000	15'871.50	10.109
152'100	15'234.50	10.016	157'100	15'884.50	10.111
152'200	15'247.50	10.018	157'200	15'897.50	10.113
152'300	15'260.50	10.020	157'300	15'910.50	10.115
152'400	15'273.50	10.022	157'400	15'923.50	10.117
152'500	15'286.50	10.024	157'500	15'936.50	10.118
152'600	15'299.50	10.026	157'600	15'949.50	10.120
152'700	15'312.50	10.028	157'700	15'962.50	10.122
152'800	15'325.50	10.030	157'800	15'975.50	10.124
152'900	15'338.50	10.032	157'900	15'988.50	10.126
153'000	15'351.50	10.034	158'000	16'001.50	10.128
153'100	15'364.50	10.036	158'100	16'014.50	10.129
153'200	15'377.50	10.038	158'200	16'027.50	10.131
153'300	15'390.50	10.039	158'300	16'040.50	10.133
153'400	15'403.50	10.041	158'400	16'053.50	10.135
153'500	15'416.50	10.043	158'500	16'066.50	10.137
153'600	15'429.50	10.045	158'600	16'079.50	10.138
153'700	15'442.50	10.047	158'700	16'092.50	10.140
153'800	15'455.50	10.049	158'800	16'105.50	10.142
153'900	15'468.50	10.051	158'900	16'118.50	10.144
154'000	15'481.50	10.053	159'000	16'131.50	10.146
154'100	15'494.50	10.055	159'100	16'144.50	10.147
154'200	15'507.50	10.057	159'200	16'157.50	10.149
154'300	15'520.50	10.059	159'300	16'170.50	10.151
154'400	15'533.50	10.061	159'400	16'183.50	10.153
154'500	15'546.50	10.062	159'500	16'196.50	10.155
154'600	15'559.50	10.064	159'600	16'209.50	10.156
154'700	15'572.50	10.066	159'700	16'222.50	10.158
154'800	15'585.50	10.068	159'800	16'235.50	10.160
154'900	15'598.50	10.070	159'900	16'248.50	10.162
155'000	15'611.50	10.072	160'000	16'261.50	10.163

Barème de l'impôt sur le revenu 2026

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
160'100	16'274.50	10.165	165'100	16'940.00	10.260
160'200	16'287.50	10.167	165'200	16'953.50	10.262
160'300	16'300.50	10.169	165'300	16'967.00	10.264
160'400	16'313.50	10.171	165'400	16'980.50	10.266
160'500	16'326.50	10.172	165'500	16'994.00	10.268
160'600	16'339.50	10.174	165'600	17'007.50	10.270
160'700	16'352.50	10.176	165'700	17'021.00	10.272
160'800	16'365.50	10.178	165'800	17'034.50	10.274
160'900	16'378.50	10.179	165'900	17'048.00	10.276
161'000	16'391.50	10.181	166'000	17'061.50	10.278
161'100	16'404.50	10.183	166'100	17'075.00	10.280
161'200	16'417.50	10.185	166'200	17'088.50	10.282
161'300	16'430.50	10.186	166'300	17'102.00	10.284
161'400	16'443.50	10.188	166'400	17'115.50	10.286
161'500	16'456.50	10.190	166'500	17'129.00	10.288
161'600	16'469.50	10.192	166'600	17'142.50	10.290
161'700	16'482.50	10.193	166'700	17'156.00	10.292
161'800	16'495.50	10.195	166'800	17'169.50	10.293
161'900	16'508.50	10.197	166'900	17'183.00	10.295
162'000	16'521.50	10.198	167'000	17'196.50	10.297
162'100	16'535.00	10.200	167'100	17'210.00	10.299
162'200	16'548.50	10.203	167'200	17'223.50	10.301
162'300	16'562.00	10.205	167'300	17'237.00	10.303
162'400	16'575.50	10.207	167'400	17'250.50	10.305
162'500	16'589.00	10.209	167'500	17'264.00	10.307
162'600	16'602.50	10.211	167'600	17'277.50	10.309
162'700	16'616.00	10.213	167'700	17'291.00	10.311
162'800	16'629.50	10.215	167'800	17'304.50	10.313
162'900	16'643.00	10.217	167'900	17'318.00	10.314
163'000	16'656.50	10.219	168'000	17'331.50	10.316
163'100	16'670.00	10.221	168'100	17'345.00	10.318
163'200	16'683.50	10.223	168'200	17'358.50	10.320
163'300	16'697.00	10.225	168'300	17'372.00	10.322
163'400	16'710.50	10.227	168'400	17'385.50	10.324
163'500	16'724.00	10.229	168'500	17'399.00	10.326
163'600	16'737.50	10.231	168'600	17'412.50	10.328
163'700	16'751.00	10.233	168'700	17'426.00	10.330
163'800	16'764.50	10.235	168'800	17'439.50	10.331
163'900	16'778.00	10.237	168'900	17'453.00	10.333
164'000	16'791.50	10.239	169'000	17'466.50	10.335
164'100	16'805.00	10.241	169'100	17'480.00	10.337
164'200	16'818.50	10.243	169'200	17'493.50	10.339
164'300	16'832.00	10.245	169'300	17'507.00	10.341
164'400	16'845.50	10.247	169'400	17'520.50	10.343
164'500	16'859.00	10.249	169'500	17'534.00	10.345
164'600	16'872.50	10.251	169'600	17'547.50	10.346
164'700	16'886.00	10.253	169'700	17'561.00	10.348
164'800	16'899.50	10.255	169'800	17'574.50	10.350
164'900	16'913.00	10.257	169'900	17'588.00	10.352
165'000	16'926.50	10.258	170'000	17'601.50	10.354

Barème de l'impôt sur le revenu 2026

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
170'100	17'615.00	10.356	175'100	18'290.00	10.445
170'200	17'628.50	10.358	175'200	18'303.50	10.447
170'300	17'642.00	10.359	175'300	18'317.00	10.449
170'400	17'655.50	10.361	175'400	18'330.50	10.451
170'500	17'669.00	10.363	175'500	18'344.00	10.452
170'600	17'682.50	10.365	175'600	18'357.50	10.454
170'700	17'696.00	10.367	175'700	18'371.00	10.456
170'800	17'709.50	10.369	175'800	18'384.50	10.458
170'900	17'723.00	10.370	175'900	18'398.00	10.459
171'000	17'736.50	10.372	176'000	18'411.50	10.461
171'100	17'750.00	10.374	176'100	18'425.00	10.463
171'200	17'763.50	10.376	176'200	18'438.50	10.465
171'300	17'777.00	10.378	176'300	18'452.00	10.466
171'400	17'790.50	10.380	176'400	18'465.50	10.468
171'500	17'804.00	10.381	176'500	18'479.00	10.470
171'600	17'817.50	10.383	176'600	18'492.50	10.471
171'700	17'831.00	10.385	176'700	18'506.00	10.473
171'800	17'844.50	10.387	176'800	18'519.50	10.475
171'900	17'858.00	10.389	176'900	18'533.00	10.477
172'000	17'871.50	10.390	177'000	18'546.50	10.478
172'100	17'885.00	10.392	177'100	18'560.00	10.480
172'200	17'898.50	10.394	177'200	18'573.50	10.482
172'300	17'912.00	10.396	177'300	18'587.00	10.483
172'400	17'925.50	10.398	177'400	18'600.50	10.485
172'500	17'939.00	10.399	177'500	18'614.00	10.487
172'600	17'952.50	10.401	177'600	18'627.50	10.488
172'700	17'966.00	10.403	177'700	18'641.00	10.490
172'800	17'979.50	10.405	177'800	18'654.50	10.492
172'900	17'993.00	10.407	177'900	18'668.00	10.494
173'000	18'006.50	10.408	178'000	18'681.50	10.495
173'100	18'020.00	10.410	178'100	18'695.00	10.497
173'200	18'033.50	10.412	178'200	18'708.50	10.499
173'300	18'047.00	10.414	178'300	18'722.00	10.500
173'400	18'060.50	10.416	178'400	18'735.50	10.502
173'500	18'074.00	10.417	178'500	18'749.00	10.504
173'600	18'087.50	10.419	178'600	18'762.50	10.505
173'700	18'101.00	10.421	178'700	18'776.00	10.507
173'800	18'114.50	10.423	178'800	18'789.50	10.509
173'900	18'128.00	10.424	178'900	18'803.00	10.510
174'000	18'141.50	10.426	179'000	18'816.50	10.512
174'100	18'155.00	10.428	179'100	18'830.00	10.514
174'200	18'168.50	10.430	179'200	18'843.50	10.515
174'300	18'182.00	10.431	179'300	18'857.00	10.517
174'400	18'195.50	10.433	179'400	18'870.50	10.519
174'500	18'209.00	10.435	179'500	18'884.00	10.520
174'600	18'222.50	10.437	179'600	18'897.50	10.522
174'700	18'236.00	10.438	179'700	18'911.00	10.524
174'800	18'249.50	10.440	179'800	18'924.50	10.525
174'900	18'263.00	10.442	179'900	18'938.00	10.527
175'000	18'276.50	10.444	180'000	18'951.50	10.529

Barème de l'impôt sur le revenu 2026

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
180'100	18'965.00	10.530	185'100	19'640.00	10.610
180'200	18'978.50	10.532	185'200	19'653.50	10.612
180'300	18'992.00	10.534	185'300	19'667.00	10.614
180'400	19'005.50	10.535	185'400	19'680.50	10.615
180'500	19'019.00	10.537	185'500	19'694.00	10.617
180'600	19'032.50	10.538	185'600	19'707.50	10.618
180'700	19'046.00	10.540	185'700	19'721.00	10.620
180'800	19'059.50	10.542	185'800	19'734.50	10.621
180'900	19'073.00	10.543	185'900	19'748.00	10.623
181'000	19'086.50	10.545	186'000	19'761.50	10.624
181'100	19'100.00	10.547	186'100	19'775.00	10.626
181'200	19'113.50	10.548	186'200	19'788.50	10.628
181'300	19'127.00	10.550	186'300	19'802.00	10.629
181'400	19'140.50	10.552	186'400	19'815.50	10.631
181'500	19'154.00	10.553	186'500	19'829.00	10.632
181'600	19'167.50	10.555	186'600	19'842.50	10.634
181'700	19'181.00	10.556	186'700	19'856.00	10.635
181'800	19'194.50	10.558	186'800	19'869.50	10.637
181'900	19'208.00	10.560	186'900	19'883.00	10.638
182'000	19'221.50	10.561	187'000	19'896.50	10.640
182'100	19'235.00	10.563	187'100	19'910.00	10.641
182'200	19'248.50	10.564	187'200	19'923.50	10.643
182'300	19'262.00	10.566	187'300	19'937.00	10.644
182'400	19'275.50	10.568	187'400	19'950.50	10.646
182'500	19'289.00	10.569	187'500	19'964.00	10.647
182'600	19'302.50	10.571	187'600	19'977.50	10.649
182'700	19'316.00	10.573	187'700	19'991.00	10.651
182'800	19'329.50	10.574	187'800	20'004.50	10.652
182'900	19'343.00	10.576	187'900	20'018.00	10.654
183'000	19'356.50	10.577	188'000	20'031.50	10.655
183'100	19'370.00	10.579	188'100	20'045.00	10.657
183'200	19'383.50	10.581	188'200	20'058.50	10.658
183'300	19'397.00	10.582	188'300	20'072.00	10.660
183'400	19'410.50	10.584	188'400	20'085.50	10.661
183'500	19'424.00	10.585	188'500	20'099.00	10.663
183'600	19'437.50	10.587	188'600	20'112.50	10.664
183'700	19'451.00	10.588	188'700	20'126.00	10.666
183'800	19'464.50	10.590	188'800	20'139.50	10.667
183'900	19'478.00	10.592	188'900	20'153.00	10.669
184'000	19'491.50	10.593	189'000	20'166.50	10.670
184'100	19'505.00	10.595	189'100	20'180.00	10.672
184'200	19'518.50	10.596	189'200	20'193.50	10.673
184'300	19'532.00	10.598	189'300	20'207.00	10.675
184'400	19'545.50	10.600	189'400	20'220.50	10.676
184'500	19'559.00	10.601	189'500	20'234.00	10.678
184'600	19'572.50	10.603	189'600	20'247.50	10.679
184'700	19'586.00	10.604	189'700	20'261.00	10.681
184'800	19'599.50	10.606	189'800	20'274.50	10.682
184'900	19'613.00	10.607	189'900	20'288.00	10.684
185'000	19'626.50	10.609	190'000	20'301.50	10.685

Barème de l'impôt sur le revenu 2026

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
190'100	20'315.00	10.686	195'100	21'003.00	10.765
190'200	20'328.50	10.688	195'200	21'017.00	10.767
190'300	20'342.00	10.689	195'300	21'031.00	10.769
190'400	20'355.50	10.691	195'400	21'045.00	10.770
190'500	20'369.00	10.692	195'500	21'059.00	10.772
190'600	20'382.50	10.694	195'600	21'073.00	10.774
190'700	20'396.00	10.695	195'700	21'087.00	10.775
190'800	20'409.50	10.697	195'800	21'101.00	10.777
190'900	20'423.00	10.698	195'900	21'115.00	10.778
191'000	20'436.50	10.700	196'000	21'129.00	10.780
191'100	20'450.00	10.701	196'100	21'143.00	10.782
191'200	20'463.50	10.703	196'200	21'157.00	10.783
191'300	20'477.00	10.704	196'300	21'171.00	10.785
191'400	20'490.50	10.706	196'400	21'185.00	10.787
191'500	20'504.00	10.707	196'500	21'199.00	10.788
191'600	20'517.50	10.709	196'600	21'213.00	10.790
191'700	20'531.00	10.710	196'700	21'227.00	10.792
191'800	20'544.50	10.711	196'800	21'241.00	10.793
191'900	20'558.00	10.713	196'900	21'255.00	10.795
192'000	20'571.50	10.714	197'000	21'269.00	10.796
192'100	20'585.00	10.716	197'100	21'283.00	10.798
192'200	20'598.50	10.717	197'200	21'297.00	10.800
192'300	20'612.00	10.719	197'300	21'311.00	10.801
192'400	20'625.50	10.720	197'400	21'325.00	10.803
192'500	20'639.00	10.722	197'500	21'339.00	10.805
192'600	20'653.00	10.723	197'600	21'353.00	10.806
192'700	20'667.00	10.725	197'700	21'367.00	10.808
192'800	20'681.00	10.727	197'800	21'381.00	10.809
192'900	20'695.00	10.728	197'900	21'395.00	10.811
193'000	20'709.00	10.730	198'000	21'409.00	10.813
193'100	20'723.00	10.732	198'100	21'423.00	10.814
193'200	20'737.00	10.733	198'200	21'437.00	10.816
193'300	20'751.00	10.735	198'300	21'451.00	10.817
193'400	20'765.00	10.737	198'400	21'465.00	10.819
193'500	20'779.00	10.739	198'500	21'479.00	10.821
193'600	20'793.00	10.740	198'600	21'493.00	10.822
193'700	20'807.00	10.742	198'700	21'507.00	10.824
193'800	20'821.00	10.744	198'800	21'521.00	10.825
193'900	20'835.00	10.745	198'900	21'535.00	10.827
194'000	20'849.00	10.747	199'000	21'549.00	10.829
194'100	20'863.00	10.749	199'100	21'563.00	10.830
194'200	20'877.00	10.750	199'200	21'577.00	10.832
194'300	20'891.00	10.752	199'300	21'591.00	10.833
194'400	20'905.00	10.754	199'400	21'605.00	10.835
194'500	20'919.00	10.755	199'500	21'619.00	10.837
194'600	20'933.00	10.757	199'600	21'633.00	10.838
194'700	20'947.00	10.759	199'700	21'647.00	10.840
194'800	20'961.00	10.760	199'800	21'661.00	10.841
194'900	20'975.00	10.762	199'900	21'675.00	10.843
195'000	20'989.00	10.764	200'000	21'689.00	10.845

Barème de l'impôt sur le revenu 2026

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
200'100	21'703.00	10.846	205'100	22'403.00	10.923
200'200	21'717.00	10.848	205'200	22'417.00	10.924
200'300	21'731.00	10.849	205'300	22'431.00	10.926
200'400	21'745.00	10.851	205'400	22'445.00	10.927
200'500	21'759.00	10.852	205'500	22'459.00	10.929
200'600	21'773.00	10.854	205'600	22'473.00	10.930
200'700	21'787.00	10.856	205'700	22'487.00	10.932
200'800	21'801.00	10.857	205'800	22'501.00	10.933
200'900	21'815.00	10.859	205'900	22'515.00	10.935
201'000	21'829.00	10.860	206'000	22'529.00	10.936
201'100	21'843.00	10.862	206'100	22'543.00	10.938
201'200	21'857.00	10.863	206'200	22'557.00	10.939
201'300	21'871.00	10.865	206'300	22'571.00	10.941
201'400	21'885.00	10.866	206'400	22'585.00	10.942
201'500	21'899.00	10.868	206'500	22'599.00	10.944
201'600	21'913.00	10.870	206'600	22'613.00	10.945
201'700	21'927.00	10.871	206'700	22'627.00	10.947
201'800	21'941.00	10.873	206'800	22'641.00	10.948
201'900	21'955.00	10.874	206'900	22'655.00	10.950
202'000	21'969.00	10.876	207'000	22'669.00	10.951
202'100	21'983.00	10.877	207'100	22'683.00	10.953
202'200	21'997.00	10.879	207'200	22'697.00	10.954
202'300	22'011.00	10.880	207'300	22'711.00	10.956
202'400	22'025.00	10.882	207'400	22'725.00	10.957
202'500	22'039.00	10.883	207'500	22'739.00	10.959
202'600	22'053.00	10.885	207'600	22'753.00	10.960
202'700	22'067.00	10.887	207'700	22'767.00	10.961
202'800	22'081.00	10.888	207'800	22'781.00	10.963
202'900	22'095.00	10.890	207'900	22'795.00	10.964
203'000	22'109.00	10.891	208'000	22'809.00	10.966
203'100	22'123.00	10.893	208'100	22'823.00	10.967
203'200	22'137.00	10.894	208'200	22'837.00	10.969
203'300	22'151.00	10.896	208'300	22'851.00	10.970
203'400	22'165.00	10.897	208'400	22'865.00	10.972
203'500	22'179.00	10.899	208'500	22'879.00	10.973
203'600	22'193.00	10.900	208'600	22'893.00	10.975
203'700	22'207.00	10.902	208'700	22'907.00	10.976
203'800	22'221.00	10.903	208'800	22'921.00	10.977
203'900	22'235.00	10.905	208'900	22'935.00	10.979
204'000	22'249.00	10.906	209'000	22'949.00	10.980
204'100	22'263.00	10.908	209'100	22'963.00	10.982
204'200	22'277.00	10.909	209'200	22'977.00	10.983
204'300	22'291.00	10.911	209'300	22'991.00	10.985
204'400	22'305.00	10.912	209'400	23'005.00	10.986
204'500	22'319.00	10.914	209'500	23'019.00	10.988
204'600	22'333.00	10.915	209'600	23'033.00	10.989
204'700	22'347.00	10.917	209'700	23'047.00	10.990
204'800	22'361.00	10.918	209'800	23'061.00	10.992
204'900	22'375.00	10.920	209'900	23'075.00	10.993
205'000	22'389.00	10.921	210'000	23'089.00	10.995

Barème de l'impôt sur le revenu 2026

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
210'100	23'103.00	10.996	215'100	23'803.00	11.066
210'200	23'117.00	10.998	215'200	23'817.00	11.067
210'300	23'131.00	10.999	215'300	23'831.00	11.069
210'400	23'145.00	11.000	215'400	23'845.00	11.070
210'500	23'159.00	11.002	215'500	23'859.00	11.071
210'600	23'173.00	11.003	215'600	23'873.00	11.073
210'700	23'187.00	11.005	215'700	23'887.00	11.074
210'800	23'201.00	11.006	215'800	23'901.00	11.076
210'900	23'215.00	11.008	215'900	23'915.00	11.077
211'000	23'229.00	11.009	216'000	23'929.00	11.078
211'100	23'243.00	11.010	216'100	23'943.00	11.080
211'200	23'257.00	11.012	216'200	23'957.00	11.081
211'300	23'271.00	11.013	216'300	23'971.00	11.082
211'400	23'285.00	11.015	216'400	23'985.00	11.084
211'500	23'299.00	11.016	216'500	23'999.00	11.085
211'600	23'313.00	11.017	216'600	24'013.00	11.086
211'700	23'327.00	11.019	216'700	24'027.00	11.088
211'800	23'341.00	11.020	216'800	24'041.00	11.089
211'900	23'355.00	11.022	216'900	24'055.00	11.090
212'000	23'369.00	11.023	217'000	24'069.00	11.092
212'100	23'383.00	11.025	217'100	24'083.00	11.093
212'200	23'397.00	11.026	217'200	24'097.00	11.094
212'300	23'411.00	11.027	217'300	24'111.00	11.096
212'400	23'425.00	11.029	217'400	24'125.00	11.097
212'500	23'439.00	11.030	217'500	24'139.00	11.098
212'600	23'453.00	11.032	217'600	24'153.00	11.100
212'700	23'467.00	11.033	217'700	24'167.00	11.101
212'800	23'481.00	11.034	217'800	24'181.00	11.102
212'900	23'495.00	11.036	217'900	24'195.00	11.104
213'000	23'509.00	11.037	218'000	24'209.00	11.105
213'100	23'523.00	11.038	218'100	24'223.00	11.106
213'200	23'537.00	11.040	218'200	24'237.00	11.108
213'300	23'551.00	11.041	218'300	24'251.00	11.109
213'400	23'565.00	11.043	218'400	24'265.00	11.110
213'500	23'579.00	11.044	218'500	24'279.00	11.112
213'600	23'593.00	11.045	218'600	24'293.00	11.113
213'700	23'607.00	11.047	218'700	24'307.00	11.114
213'800	23'621.00	11.048	218'800	24'321.00	11.116
213'900	23'635.00	11.050	218'900	24'335.00	11.117
214'000	23'649.00	11.051	219'000	24'349.00	11.118
214'100	23'663.00	11.052	219'100	24'363.00	11.120
214'200	23'677.00	11.054	219'200	24'377.00	11.121
214'300	23'691.00	11.055	219'300	24'391.00	11.122
214'400	23'705.00	11.056	219'400	24'405.00	11.124
214'500	23'719.00	11.058	219'500	24'419.00	11.125
214'600	23'733.00	11.059	219'600	24'433.00	11.126
214'700	23'747.00	11.061	219'700	24'447.00	11.127
214'800	23'761.00	11.062	219'800	24'461.00	11.129
214'900	23'775.00	11.063	219'900	24'475.00	11.130
215'000	23'789.00	11.065	220'000	24'489.00	11.131

Barème de l'impôt sur le revenu 2026

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
220'100	24'503.00	11.133	225'100	25'213.50	11.201
220'200	24'517.00	11.134	225'200	25'228.00	11.202
220'300	24'531.00	11.135	225'300	25'242.50	11.204
220'400	24'545.00	11.137	225'400	25'257.00	11.205
220'500	24'559.00	11.138	225'500	25'271.50	11.207
220'600	24'573.00	11.139	225'600	25'286.00	11.208
220'700	24'587.00	11.140	225'700	25'300.50	11.210
220'800	24'601.00	11.142	225'800	25'315.00	11.211
220'900	24'615.00	11.143	225'900	25'329.50	11.213
221'000	24'629.00	11.144	226'000	25'344.00	11.214
221'100	24'643.00	11.146	226'100	25'358.50	11.216
221'200	24'657.00	11.147	226'200	25'373.00	11.217
221'300	24'671.00	11.148	226'300	25'387.50	11.219
221'400	24'685.00	11.150	226'400	25'402.00	11.220
221'500	24'699.00	11.151	226'500	25'416.50	11.221
221'600	24'713.00	11.152	226'600	25'431.00	11.223
221'700	24'727.00	11.153	226'700	25'445.50	11.224
221'800	24'741.00	11.155	226'800	25'460.00	11.226
221'900	24'755.00	11.156	226'900	25'474.50	11.227
222'000	24'769.00	11.157	227'000	25'489.00	11.229
222'100	24'783.00	11.158	227'100	25'503.50	11.230
222'200	24'797.00	11.160	227'200	25'518.00	11.232
222'300	24'811.00	11.161	227'300	25'532.50	11.233
222'400	24'825.00	11.162	227'400	25'547.00	11.234
222'500	24'839.00	11.164	227'500	25'561.50	11.236
222'600	24'853.00	11.165	227'600	25'576.00	11.237
222'700	24'867.00	11.166	227'700	25'590.50	11.239
222'800	24'881.00	11.167	227'800	25'605.00	11.240
222'900	24'895.00	11.169	227'900	25'619.50	11.242
223'000	24'909.00	11.170	228'000	25'634.00	11.243
223'100	24'923.50	11.171	228'100	25'648.50	11.244
223'200	24'938.00	11.173	228'200	25'663.00	11.246
223'300	24'952.50	11.174	228'300	25'677.50	11.247
223'400	24'967.00	11.176	228'400	25'692.00	11.249
223'500	24'981.50	11.177	228'500	25'706.50	11.250
223'600	24'996.00	11.179	228'600	25'721.00	11.252
223'700	25'010.50	11.180	228'700	25'735.50	11.253
223'800	25'025.00	11.182	228'800	25'750.00	11.254
223'900	25'039.50	11.183	228'900	25'764.50	11.256
224'000	25'054.00	11.185	229'000	25'779.00	11.257
224'100	25'068.50	11.186	229'100	25'793.50	11.259
224'200	25'083.00	11.188	229'200	25'808.00	11.260
224'300	25'097.50	11.189	229'300	25'822.50	11.261
224'400	25'112.00	11.191	229'400	25'837.00	11.263
224'500	25'126.50	11.192	229'500	25'851.50	11.264
224'600	25'141.00	11.194	229'600	25'866.00	11.266
224'700	25'155.50	11.195	229'700	25'880.50	11.267
224'800	25'170.00	11.197	229'800	25'895.00	11.268
224'900	25'184.50	11.198	229'900	25'909.50	11.270
225'000	25'199.00	11.200	230'000	25'924.00	11.271

Barème de l'impôt sur le revenu 2026

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
230'100	25'938.50	11.273	235'100	26'663.50	11.341
230'200	25'953.00	11.274	235'200	26'678.00	11.343
230'300	25'967.50	11.276	235'300	26'692.50	11.344
230'400	25'982.00	11.277	235'400	26'707.00	11.345
230'500	25'996.50	11.278	235'500	26'721.50	11.347
230'600	26'011.00	11.280	235'600	26'736.00	11.348
230'700	26'025.50	11.281	235'700	26'750.50	11.349
230'800	26'040.00	11.282	235'800	26'765.00	11.351
230'900	26'054.50	11.284	235'900	26'779.50	11.352
231'000	26'069.00	11.285	236'000	26'794.00	11.353
231'100	26'083.50	11.287	236'100	26'808.50	11.355
231'200	26'098.00	11.288	236'200	26'823.00	11.356
231'300	26'112.50	11.289	236'300	26'837.50	11.357
231'400	26'127.00	11.291	236'400	26'852.00	11.359
231'500	26'141.50	11.292	236'500	26'866.50	11.360
231'600	26'156.00	11.294	236'600	26'881.00	11.361
231'700	26'170.50	11.295	236'700	26'895.50	11.363
231'800	26'185.00	11.296	236'800	26'910.00	11.364
231'900	26'199.50	11.298	236'900	26'924.50	11.365
232'000	26'214.00	11.299	237'000	26'939.00	11.367
232'100	26'228.50	11.301	237'100	26'953.50	11.368
232'200	26'243.00	11.302	237'200	26'968.00	11.369
232'300	26'257.50	11.303	237'300	26'982.50	11.371
232'400	26'272.00	11.305	237'400	26'997.00	11.372
232'500	26'286.50	11.306	237'500	27'011.50	11.373
232'600	26'301.00	11.307	237'600	27'026.00	11.375
232'700	26'315.50	11.309	237'700	27'040.50	11.376
232'800	26'330.00	11.310	237'800	27'055.00	11.377
232'900	26'344.50	11.312	237'900	27'069.50	11.379
233'000	26'359.00	11.313	238'000	27'084.00	11.380
233'100	26'373.50	11.314	238'100	27'098.50	11.381
233'200	26'388.00	11.316	238'200	27'113.00	11.382
233'300	26'402.50	11.317	238'300	27'127.50	11.384
233'400	26'417.00	11.318	238'400	27'142.00	11.385
233'500	26'431.50	11.320	238'500	27'156.50	11.386
233'600	26'446.00	11.321	238'600	27'171.00	11.388
233'700	26'460.50	11.322	238'700	27'185.50	11.389
233'800	26'475.00	11.324	238'800	27'200.00	11.390
233'900	26'489.50	11.325	238'900	27'214.50	11.392
234'000	26'504.00	11.326	239'000	27'229.00	11.393
234'100	26'518.50	11.328	239'100	27'243.50	11.394
234'200	26'533.00	11.329	239'200	27'258.00	11.395
234'300	26'547.50	11.331	239'300	27'272.50	11.397
234'400	26'562.00	11.332	239'400	27'287.00	11.398
234'500	26'576.50	11.333	239'500	27'301.50	11.399
234'600	26'591.00	11.335	239'600	27'316.00	11.401
234'700	26'605.50	11.336	239'700	27'330.50	11.402
234'800	26'620.00	11.337	239'800	27'345.00	11.403
234'900	26'634.50	11.339	239'900	27'359.50	11.405
235'000	26'649.00	11.340	240'000	27'374.00	11.406

Barème de l'impôt sur le revenu 2026

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
240'100	27'388.50	11.407	245'100	28'113.50	11.470
240'200	27'403.00	11.408	245'200	28'128.00	11.471
240'300	27'417.50	11.410	245'300	28'142.50	11.473
240'400	27'432.00	11.411	245'400	28'157.00	11.474
240'500	27'446.50	11.412	245'500	28'171.50	11.475
240'600	27'461.00	11.414	245'600	28'186.00	11.476
240'700	27'475.50	11.415	245'700	28'200.50	11.478
240'800	27'490.00	11.416	245'800	28'215.00	11.479
240'900	27'504.50	11.417	245'900	28'229.50	11.480
241'000	27'519.00	11.419	246'000	28'244.00	11.481
241'100	27'533.50	11.420	246'100	28'258.50	11.483
241'200	27'548.00	11.421	246'200	28'273.00	11.484
241'300	27'562.50	11.423	246'300	28'287.50	11.485
241'400	27'577.00	11.424	246'400	28'302.00	11.486
241'500	27'591.50	11.425	246'500	28'316.50	11.487
241'600	27'606.00	11.426	246'600	28'331.00	11.489
241'700	27'620.50	11.428	246'700	28'345.50	11.490
241'800	27'635.00	11.429	246'800	28'360.00	11.491
241'900	27'649.50	11.430	246'900	28'374.50	11.492
242'000	27'664.00	11.431	247'000	28'389.00	11.494
242'100	27'678.50	11.433	247'100	28'403.50	11.495
242'200	27'693.00	11.434	247'200	28'418.00	11.496
242'300	27'707.50	11.435	247'300	28'432.50	11.497
242'400	27'722.00	11.436	247'400	28'447.00	11.498
242'500	27'736.50	11.438	247'500	28'461.50	11.500
242'600	27'751.00	11.439	247'600	28'476.00	11.501
242'700	27'765.50	11.440	247'700	28'490.50	11.502
242'800	27'780.00	11.442	247'800	28'505.00	11.503
242'900	27'794.50	11.443	247'900	28'519.50	11.504
243'000	27'809.00	11.444	248'000	28'534.00	11.506
243'100	27'823.50	11.445	248'100	28'548.50	11.507
243'200	27'838.00	11.447	248'200	28'563.00	11.508
243'300	27'852.50	11.448	248'300	28'577.50	11.509
243'400	27'867.00	11.449	248'400	28'592.00	11.510
243'500	27'881.50	11.450	248'500	28'606.50	11.512
243'600	27'896.00	11.452	248'600	28'621.00	11.513
243'700	27'910.50	11.453	248'700	28'635.50	11.514
243'800	27'925.00	11.454	248'800	28'650.00	11.515
243'900	27'939.50	11.455	248'900	28'664.50	11.516
244'000	27'954.00	11.457	249'000	28'679.00	11.518
244'100	27'968.50	11.458	249'100	28'693.50	11.519
244'200	27'983.00	11.459	249'200	28'708.00	11.520
244'300	27'997.50	11.460	249'300	28'722.50	11.521
244'400	28'012.00	11.462	249'400	28'737.00	11.522
244'500	28'026.50	11.463	249'500	28'751.50	11.524
244'600	28'041.00	11.464	249'600	28'766.00	11.525
244'700	28'055.50	11.465	249'700	28'780.50	11.526
244'800	28'070.00	11.467	249'800	28'795.00	11.527
244'900	28'084.50	11.468	249'900	28'809.50	11.528
245'000	28'099.00	11.469	250'000	28'824.00	11.530

Barème de l'impôt sur le revenu 2026

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
250'100	28'838.50	11.531	255'100	29'563.50	11.589
250'200	28'853.00	11.532	255'200	29'578.00	11.590
250'300	28'867.50	11.533	255'300	29'592.50	11.591
250'400	28'882.00	11.534	255'400	29'607.00	11.592
250'500	28'896.50	11.536	255'500	29'621.50	11.594
250'600	28'911.00	11.537	255'600	29'636.00	11.595
250'700	28'925.50	11.538	255'700	29'650.50	11.596
250'800	28'940.00	11.539	255'800	29'665.00	11.597
250'900	28'954.50	11.540	255'900	29'679.50	11.598
251'000	28'969.00	11.541	256'000	29'694.00	11.599
251'100	28'983.50	11.543	256'100	29'709.00	11.601
251'200	28'998.00	11.544	256'200	29'724.00	11.602
251'300	29'012.50	11.545	256'300	29'739.00	11.603
251'400	29'027.00	11.546	256'400	29'754.00	11.605
251'500	29'041.50	11.547	256'500	29'769.00	11.606
251'600	29'056.00	11.548	256'600	29'784.00	11.607
251'700	29'070.50	11.550	256'700	29'799.00	11.608
251'800	29'085.00	11.551	256'800	29'814.00	11.610
251'900	29'099.50	11.552	256'900	29'829.00	11.611
252'000	29'114.00	11.553	257'000	29'844.00	11.612
252'100	29'128.50	11.554	257'100	29'859.00	11.614
252'200	29'143.00	11.556	257'200	29'874.00	11.615
252'300	29'157.50	11.557	257'300	29'889.00	11.616
252'400	29'172.00	11.558	257'400	29'904.00	11.618
252'500	29'186.50	11.559	257'500	29'919.00	11.619
252'600	29'201.00	11.560	257'600	29'934.00	11.620
252'700	29'215.50	11.561	257'700	29'949.00	11.622
252'800	29'230.00	11.563	257'800	29'964.00	11.623
252'900	29'244.50	11.564	257'900	29'979.00	11.624
253'000	29'259.00	11.565	258'000	29'994.00	11.626
253'100	29'273.50	11.566	258'100	30'009.00	11.627
253'200	29'288.00	11.567	258'200	30'024.00	11.628
253'300	29'302.50	11.568	258'300	30'039.00	11.630
253'400	29'317.00	11.569	258'400	30'054.00	11.631
253'500	29'331.50	11.571	258'500	30'069.00	11.632
253'600	29'346.00	11.572	258'600	30'084.00	11.633
253'700	29'360.50	11.573	258'700	30'099.00	11.635
253'800	29'375.00	11.574	258'800	30'114.00	11.636
253'900	29'389.50	11.575	258'900	30'129.00	11.637
254'000	29'404.00	11.576	259'000	30'144.00	11.639
254'100	29'418.50	11.578	259'100	30'159.00	11.640
254'200	29'433.00	11.579	259'200	30'174.00	11.641
254'300	29'447.50	11.580	259'300	30'189.00	11.642
254'400	29'462.00	11.581	259'400	30'204.00	11.644
254'500	29'476.50	11.582	259'500	30'219.00	11.645
254'600	29'491.00	11.583	259'600	30'234.00	11.646
254'700	29'505.50	11.584	259'700	30'249.00	11.648
254'800	29'520.00	11.586	259'800	30'264.00	11.649
254'900	29'534.50	11.587	259'900	30'279.00	11.650
255'000	29'549.00	11.588	260'000	30'294.00	11.652

Barème de l'impôt sur le revenu 2026

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
260'100	30'309.00	11.653	265'100	31'059.00	11.716
260'200	30'324.00	11.654	265'200	31'074.00	11.717
260'300	30'339.00	11.655	265'300	31'089.00	11.718
260'400	30'354.00	11.657	265'400	31'104.00	11.720
260'500	30'369.00	11.658	265'500	31'119.00	11.721
260'600	30'384.00	11.659	265'600	31'134.00	11.722
260'700	30'399.00	11.661	265'700	31'149.00	11.723
260'800	30'414.00	11.662	265'800	31'164.00	11.725
260'900	30'429.00	11.663	265'900	31'179.00	11.726
261'000	30'444.00	11.664	266'000	31'194.00	11.727
261'100	30'459.00	11.666	266'100	31'209.00	11.728
261'200	30'474.00	11.667	266'200	31'224.00	11.730
261'300	30'489.00	11.668	266'300	31'239.00	11.731
261'400	30'504.00	11.669	266'400	31'254.00	11.732
261'500	30'519.00	11.671	266'500	31'269.00	11.733
261'600	30'534.00	11.672	266'600	31'284.00	11.734
261'700	30'549.00	11.673	266'700	31'299.00	11.736
261'800	30'564.00	11.675	266'800	31'314.00	11.737
261'900	30'579.00	11.676	266'900	31'329.00	11.738
262'000	30'594.00	11.677	267'000	31'344.00	11.739
262'100	30'609.00	11.678	267'100	31'359.00	11.741
262'200	30'624.00	11.680	267'200	31'374.00	11.742
262'300	30'639.00	11.681	267'300	31'389.00	11.743
262'400	30'654.00	11.682	267'400	31'404.00	11.744
262'500	30'669.00	11.683	267'500	31'419.00	11.745
262'600	30'684.00	11.685	267'600	31'434.00	11.747
262'700	30'699.00	11.686	267'700	31'449.00	11.748
262'800	30'714.00	11.687	267'800	31'464.00	11.749
262'900	30'729.00	11.688	267'900	31'479.00	11.750
263'000	30'744.00	11.690	268'000	31'494.00	11.751
263'100	30'759.00	11.691	268'100	31'509.00	11.753
263'200	30'774.00	11.692	268'200	31'524.00	11.754
263'300	30'789.00	11.694	268'300	31'539.00	11.755
263'400	30'804.00	11.695	268'400	31'554.00	11.756
263'500	30'819.00	11.696	268'500	31'569.00	11.758
263'600	30'834.00	11.697	268'600	31'584.00	11.759
263'700	30'849.00	11.699	268'700	31'599.00	11.760
263'800	30'864.00	11.700	268'800	31'614.00	11.761
263'900	30'879.00	11.701	268'900	31'629.00	11.762
264'000	30'894.00	11.702	269'000	31'644.00	11.764
264'100	30'909.00	11.704	269'100	31'659.00	11.765
264'200	30'924.00	11.705	269'200	31'674.00	11.766
264'300	30'939.00	11.706	269'300	31'689.00	11.767
264'400	30'954.00	11.707	269'400	31'704.00	11.768
264'500	30'969.00	11.709	269'500	31'719.00	11.770
264'600	30'984.00	11.710	269'600	31'734.00	11.771
264'700	30'999.00	11.711	269'700	31'749.00	11.772
264'800	31'014.00	11.712	269'800	31'764.00	11.773
264'900	31'029.00	11.713	269'900	31'779.00	11.774
265'000	31'044.00	11.715	270'000	31'794.00	11.776

Barème de l'impôt sur le revenu 2026

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
270'100	31'809.00	11.777	275'100	32'559.00	11.835
270'200	31'824.00	11.778	275'200	32'574.00	11.836
270'300	31'839.00	11.779	275'300	32'589.00	11.838
270'400	31'854.00	11.780	275'400	32'604.00	11.839
270'500	31'869.00	11.782	275'500	32'619.00	11.840
270'600	31'884.00	11.783	275'600	32'634.00	11.841
270'700	31'899.00	11.784	275'700	32'649.00	11.842
270'800	31'914.00	11.785	275'800	32'664.00	11.843
270'900	31'929.00	11.786	275'900	32'679.00	11.845
271'000	31'944.00	11.787	276'000	32'694.00	11.846
271'100	31'959.00	11.789	276'100	32'709.00	11.847
271'200	31'974.00	11.790	276'200	32'724.00	11.848
271'300	31'989.00	11.791	276'300	32'739.00	11.849
271'400	32'004.00	11.792	276'400	32'754.00	11.850
271'500	32'019.00	11.793	276'500	32'769.00	11.851
271'600	32'034.00	11.795	276'600	32'784.00	11.852
271'700	32'049.00	11.796	276'700	32'799.00	11.854
271'800	32'064.00	11.797	276'800	32'814.00	11.855
271'900	32'079.00	11.798	276'900	32'829.00	11.856
272'000	32'094.00	11.799	277'000	32'844.00	11.857
272'100	32'109.00	11.800	277'100	32'859.00	11.858
272'200	32'124.00	11.802	277'200	32'874.00	11.859
272'300	32'139.00	11.803	277'300	32'889.00	11.860
272'400	32'154.00	11.804	277'400	32'904.00	11.862
272'500	32'169.00	11.805	277'500	32'919.00	11.863
272'600	32'184.00	11.806	277'600	32'934.00	11.864
272'700	32'199.00	11.807	277'700	32'949.00	11.865
272'800	32'214.00	11.809	277'800	32'964.00	11.866
272'900	32'229.00	11.810	277'900	32'979.00	11.867
273'000	32'244.00	11.811	278'000	32'994.00	11.868
273'100	32'259.00	11.812	278'100	33'009.00	11.869
273'200	32'274.00	11.813	278'200	33'024.00	11.871
273'300	32'289.00	11.814	278'300	33'039.00	11.872
273'400	32'304.00	11.816	278'400	33'054.00	11.873
273'500	32'319.00	11.817	278'500	33'069.00	11.874
273'600	32'334.00	11.818	278'600	33'084.00	11.875
273'700	32'349.00	11.819	278'700	33'099.00	11.876
273'800	32'364.00	11.820	278'800	33'114.00	11.877
273'900	32'379.00	11.821	278'900	33'129.00	11.878
274'000	32'394.00	11.823	279'000	33'144.00	11.880
274'100	32'409.00	11.824	279'100	33'159.00	11.881
274'200	32'424.00	11.825	279'200	33'174.00	11.882
274'300	32'439.00	11.826	279'300	33'189.00	11.883
274'400	32'454.00	11.827	279'400	33'204.00	11.884
274'500	32'469.00	11.828	279'500	33'219.00	11.885
274'600	32'484.00	11.830	279'600	33'234.00	11.886
274'700	32'499.00	11.831	279'700	33'249.00	11.887
274'800	32'514.00	11.832	279'800	33'264.00	11.888
274'900	32'529.00	11.833	279'900	33'279.00	11.890
275'000	32'544.00	11.834	280'000	33'294.00	11.891

Barème de l'impôt sur le revenu 2026

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
280'100	33'309.00	11.892	285'100	34'059.00	11.946
280'200	33'324.00	11.893	285'200	34'074.00	11.947
280'300	33'339.00	11.894	285'300	34'089.00	11.948
280'400	33'354.00	11.895	285'400	34'104.00	11.950
280'500	33'369.00	11.896	285'500	34'119.00	11.951
280'600	33'384.00	11.897	285'600	34'134.00	11.952
280'700	33'399.00	11.898	285'700	34'149.00	11.953
280'800	33'414.00	11.900	285'800	34'164.00	11.954
280'900	33'429.00	11.901	285'900	34'179.00	11.955
281'000	33'444.00	11.902	286'000	34'194.00	11.956
281'100	33'459.00	11.903	286'100	34'209.00	11.957
281'200	33'474.00	11.904	286'200	34'224.00	11.958
281'300	33'489.00	11.905	286'300	34'239.00	11.959
281'400	33'504.00	11.906	286'400	34'254.00	11.960
281'500	33'519.00	11.907	286'500	34'269.00	11.961
281'600	33'534.00	11.908	286'600	34'284.00	11.962
281'700	33'549.00	11.909	286'700	34'299.00	11.963
281'800	33'564.00	11.911	286'800	34'314.00	11.964
281'900	33'579.00	11.912	286'900	34'329.00	11.965
282'000	33'594.00	11.913	287'000	34'344.00	11.967
282'100	33'609.00	11.914	287'100	34'359.00	11.968
282'200	33'624.00	11.915	287'200	34'374.00	11.969
282'300	33'639.00	11.916	287'300	34'389.00	11.970
282'400	33'654.00	11.917	287'400	34'404.00	11.971
282'500	33'669.00	11.918	287'500	34'419.00	11.972
282'600	33'684.00	11.919	287'600	34'434.00	11.973
282'700	33'699.00	11.920	287'700	34'449.00	11.974
282'800	33'714.00	11.921	287'800	34'464.00	11.975
282'900	33'729.00	11.923	287'900	34'479.00	11.976
283'000	33'744.00	11.924	288'000	34'494.00	11.977
283'100	33'759.00	11.925	288'100	34'509.00	11.978
283'200	33'774.00	11.926	288'200	34'524.00	11.979
283'300	33'789.00	11.927	288'300	34'539.00	11.980
283'400	33'804.00	11.928	288'400	34'554.00	11.981
283'500	33'819.00	11.929	288'500	34'569.00	11.982
283'600	33'834.00	11.930	288'600	34'584.00	11.983
283'700	33'849.00	11.931	288'700	34'599.00	11.984
283'800	33'864.00	11.932	288'800	34'614.00	11.985
283'900	33'879.00	11.933	288'900	34'629.00	11.987
284'000	33'894.00	11.935	289'000	34'644.00	11.988
284'100	33'909.00	11.936	289'100	34'659.00	11.989
284'200	33'924.00	11.937	289'200	34'674.00	11.990
284'300	33'939.00	11.938	289'300	34'689.00	11.991
284'400	33'954.00	11.939	289'400	34'704.00	11.992
284'500	33'969.00	11.940	289'500	34'719.00	11.993
284'600	33'984.00	11.941	289'600	34'734.00	11.994
284'700	33'999.00	11.942	289'700	34'749.00	11.995
284'800	34'014.00	11.943	289'800	34'764.00	11.996
284'900	34'029.00	11.944	289'900	34'779.00	11.997
285'000	34'044.00	11.945	290'000	34'794.00	11.998

Barème de l'impôt sur le revenu 2026

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
290'100	34'809.00	11.999	295'100	35'576.00	12.056
290'200	34'824.00	12.000	295'200	35'591.50	12.057
290'300	34'839.00	12.001	295'300	35'607.00	12.058
290'400	34'854.00	12.002	295'400	35'622.50	12.059
290'500	34'869.00	12.003	295'500	35'638.00	12.060
290'600	34'884.00	12.004	295'600	35'653.50	12.061
290'700	34'899.00	12.005	295'700	35'669.00	12.063
290'800	34'914.00	12.006	295'800	35'684.50	12.064
290'900	34'929.00	12.007	295'900	35'700.00	12.065
291'000	34'944.00	12.008	296'000	35'715.50	12.066
291'100	34'959.00	12.009	296'100	35'731.00	12.067
291'200	34'974.00	12.010	296'200	35'746.50	12.068
291'300	34'989.00	12.011	296'300	35'762.00	12.070
291'400	35'004.00	12.012	296'400	35'777.50	12.071
291'500	35'019.00	12.013	296'500	35'793.00	12.072
291'600	35'034.00	12.014	296'600	35'808.50	12.073
291'700	35'049.00	12.015	296'700	35'824.00	12.074
291'800	35'064.50	12.017	296'800	35'839.50	12.075
291'900	35'080.00	12.018	296'900	35'855.00	12.076
292'000	35'095.50	12.019	297'000	35'870.50	12.078
292'100	35'111.00	12.020	297'100	35'886.00	12.079
292'200	35'126.50	12.021	297'200	35'901.50	12.080
292'300	35'142.00	12.023	297'300	35'917.00	12.081
292'400	35'157.50	12.024	297'400	35'932.50	12.082
292'500	35'173.00	12.025	297'500	35'948.00	12.083
292'600	35'188.50	12.026	297'600	35'963.50	12.085
292'700	35'204.00	12.027	297'700	35'979.00	12.086
292'800	35'219.50	12.029	297'800	35'994.50	12.087
292'900	35'235.00	12.030	297'900	36'010.00	12.088
293'000	35'250.50	12.031	298'000	36'025.50	12.089
293'100	35'266.00	12.032	298'100	36'041.00	12.090
293'200	35'281.50	12.033	298'200	36'056.50	12.091
293'300	35'297.00	12.034	298'300	36'072.00	12.093
293'400	35'312.50	12.036	298'400	36'087.50	12.094
293'500	35'328.00	12.037	298'500	36'103.00	12.095
293'600	35'343.50	12.038	298'600	36'118.50	12.096
293'700	35'359.00	12.039	298'700	36'134.00	12.097
293'800	35'374.50	12.040	298'800	36'149.50	12.098
293'900	35'390.00	12.042	298'900	36'165.00	12.099
294'000	35'405.50	12.043	299'000	36'180.50	12.101
294'100	35'421.00	12.044	299'100	36'196.00	12.102
294'200	35'436.50	12.045	299'200	36'211.50	12.103
294'300	35'452.00	12.046	299'300	36'227.00	12.104
294'400	35'467.50	12.047	299'400	36'242.50	12.105
294'500	35'483.00	12.049	299'500	36'258.00	12.106
294'600	35'498.50	12.050	299'600	36'273.50	12.107
294'700	35'514.00	12.051	299'700	36'289.00	12.108
294'800	35'529.50	12.052	299'800	36'304.50	12.110
294'900	35'545.00	12.053	299'900	36'320.00	12.111
295'000	35'560.50	12.054	300'000	36'335.50	12.112

Barème de l'impôt sur le revenu 2026

Coefficient 100 %

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

EXEMPLE DE CALCUL

Pour un revenu imposable de CHF 427'900

Impôt s/ 300'000	36'335.50
Impôt s/ 127'900 à 15.5 %	19'824.50
Impôt total	<u>56'160.00</u>

Taux :

$\frac{56'160.00 \times 1'00}{427'900}$	13.125 %
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