

Barème de l'impôt sur le revenu

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
100	1.00	1.000	5'100	108.00	2.118
200	2.00	1.000	5'200	112.00	2.154
300	3.00	1.000	5'300	116.00	2.189
400	4.00	1.000	5'400	120.00	2.222
500	5.00	1.000	5'500	124.00	2.255
600	6.00	1.000	5'600	128.00	2.286
700	7.00	1.000	5'700	132.00	2.316
800	8.00	1.000	5'800	136.00	2.345
900	9.00	1.000	5'900	140.00	2.373
1'000	10.00	1.000	6'000	144.00	2.400
1'100	11.00	1.000	6'100	148.00	2.426
1'200	12.00	1.000	6'200	152.00	2.452
1'300	13.00	1.000	6'300	156.00	2.476
1'400	14.00	1.000	6'400	160.00	2.500
1'500	15.00	1.000	6'500	164.00	2.523
1'600	16.00	1.000	6'600	168.00	2.545
1'700	18.00	1.059	6'700	172.00	2.567
1'800	20.00	1.111	6'800	176.00	2.588
1'900	22.00	1.158	6'900	180.00	2.609
2'000	24.00	1.200	7'000	184.00	2.629
2'100	26.00	1.238	7'100	188.00	2.648
2'200	28.00	1.273	7'200	192.00	2.667
2'300	30.00	1.304	7'300	196.00	2.685
2'400	32.00	1.333	7'400	200.00	2.703
2'500	34.00	1.360	7'500	204.00	2.720
2'600	36.00	1.385	7'600	208.00	2.737
2'700	38.00	1.407	7'700	212.00	2.753
2'800	40.00	1.429	7'800	216.00	2.769
2'900	42.00	1.448	7'900	220.00	2.785
3'000	44.00	1.467	8'000	225.00	2.813
3'100	46.00	1.484	8'100	230.00	2.840
3'200	48.00	1.500	8'200	235.00	2.866
3'300	51.00	1.545	8'300	240.00	2.892
3'400	54.00	1.588	8'400	245.00	2.917
3'500	57.00	1.629	8'500	250.00	2.941
3'600	60.00	1.667	8'600	255.00	2.965
3'700	63.00	1.703	8'700	260.00	2.989
3'800	66.00	1.737	8'800	265.00	3.011
3'900	69.00	1.769	8'900	270.00	3.034
4'000	72.00	1.800	9'000	275.00	3.056
4'100	75.00	1.829	9'100	280.00	3.077
4'200	78.00	1.857	9'200	285.00	3.098
4'300	81.00	1.884	9'300	290.00	3.118
4'400	84.00	1.909	9'400	295.00	3.138
4'500	87.00	1.933	9'500	300.00	3.158
4'600	90.00	1.957	9'600	305.00	3.177
4'700	93.00	1.979	9'700	310.00	3.196
4'800	96.00	2.000	9'800	315.00	3.214
4'900	100.00	2.041	9'900	320.00	3.232
5'000	104.00	2.080	10'000	325.00	3.250

Barème de l'impôt sur le revenu 2012-2014

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
10'100	330.00	3.267	15'100	627.00	4.152
10'200	335.00	3.284	15'200	634.00	4.171
10'300	340.00	3.301	15'300	641.00	4.190
10'400	345.00	3.317	15'400	648.00	4.208
10'500	350.00	3.333	15'500	655.00	4.226
10'600	355.00	3.349	15'600	662.00	4.244
10'700	360.00	3.364	15'700	669.00	4.261
10'800	365.00	3.380	15'800	676.00	4.278
10'900	370.00	3.394	15'900	683.00	4.296
11'000	375.00	3.409	16'000	690.00	4.313
11'100	380.00	3.423	16'100	697.00	4.329
11'200	385.00	3.438	16'200	704.00	4.346
11'300	391.00	3.460	16'300	711.00	4.362
11'400	397.00	3.482	16'400	718.00	4.378
11'500	403.00	3.504	16'500	725.00	4.394
11'600	409.00	3.526	16'600	732.00	4.410
11'700	415.00	3.547	16'700	739.00	4.425
11'800	421.00	3.568	16'800	746.00	4.440
11'900	427.00	3.588	16'900	753.00	4.456
12'000	433.00	3.608	17'000	760.00	4.471
12'100	439.00	3.628	17'100	767.00	4.485
12'200	445.00	3.648	17'200	774.00	4.500
12'300	451.00	3.667	17'300	781.00	4.514
12'400	457.00	3.685	17'400	788.00	4.529
12'500	463.00	3.704	17'500	795.00	4.543
12'600	469.00	3.722	17'600	802.00	4.557
12'700	475.00	3.740	17'700	809.00	4.571
12'800	481.00	3.758	17'800	816.00	4.584
12'900	487.00	3.775	17'900	823.00	4.598
13'000	493.00	3.792	18'000	830.00	4.611
13'100	499.00	3.809	18'100	837.00	4.624
13'200	505.00	3.826	18'200	844.00	4.637
13'300	511.00	3.842	18'300	851.00	4.650
13'400	517.00	3.858	18'400	858.00	4.663
13'500	523.00	3.874	18'500	865.00	4.676
13'600	529.00	3.890	18'600	872.00	4.688
13'700	535.00	3.905	18'700	879.00	4.701
13'800	541.00	3.920	18'800	886.00	4.713
13'900	547.00	3.935	18'900	893.00	4.725
14'000	553.00	3.950	19'000	900.00	4.737
14'100	559.00	3.965	19'100	907.00	4.749
14'200	565.00	3.979	19'200	914.00	4.760
14'300	571.00	3.993	19'300	921.00	4.772
14'400	578.00	4.014	19'400	928.00	4.784
14'500	585.00	4.034	19'500	935.00	4.795
14'600	592.00	4.055	19'600	942.00	4.806
14'700	599.00	4.075	19'700	949.00	4.817
14'800	606.00	4.095	19'800	956.00	4.828
14'900	613.00	4.114	19'900	963.00	4.839
15'000	620.00	4.133	20'000	970.00	4.850

Barème de l'impôt sur le revenu 2012-2014

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
20'100	977.00	4.861	25'100	1'355.00	5.398
20'200	984.00	4.871	25'200	1'363.00	5.409
20'300	991.00	4.882	25'300	1'371.00	5.419
20'400	998.00	4.892	25'400	1'379.00	5.429
20'500	1'005.00	4.902	25'500	1'387.00	5.439
20'600	1'012.00	4.913	25'600	1'395.00	5.449
20'700	1'019.00	4.923	25'700	1'403.00	5.459
20'800	1'026.00	4.933	25'800	1'411.00	5.469
20'900	1'033.00	4.943	25'900	1'419.00	5.479
21'000	1'040.00	4.952	26'000	1'427.00	5.488
21'100	1'047.00	4.962	26'100	1'435.00	5.498
21'200	1'054.00	4.972	26'200	1'443.00	5.508
21'300	1'061.00	4.981	26'300	1'451.00	5.517
21'400	1'068.00	4.991	26'400	1'459.00	5.527
21'500	1'075.00	5.000	26'500	1'467.00	5.536
21'600	1'082.00	5.009	26'600	1'475.00	5.545
21'700	1'089.00	5.018	26'700	1'483.00	5.554
21'800	1'096.00	5.028	26'800	1'491.00	5.563
21'900	1'103.00	5.037	26'900	1'499.00	5.572
22'000	1'110.00	5.045	27'000	1'507.00	5.581
22'100	1'117.00	5.054	27'100	1'515.00	5.590
22'200	1'124.00	5.063	27'200	1'523.00	5.599
22'300	1'131.00	5.072	27'300	1'531.00	5.608
22'400	1'139.00	5.085	27'400	1'539.00	5.617
22'500	1'147.00	5.098	27'500	1'547.00	5.625
22'600	1'155.00	5.111	27'600	1'555.00	5.634
22'700	1'163.00	5.123	27'700	1'563.00	5.643
22'800	1'171.00	5.136	27'800	1'571.00	5.651
22'900	1'179.00	5.148	27'900	1'579.00	5.659
23'000	1'187.00	5.161	28'000	1'587.00	5.668
23'100	1'195.00	5.173	28'100	1'595.00	5.676
23'200	1'203.00	5.185	28'200	1'603.00	5.684
23'300	1'211.00	5.197	28'300	1'611.00	5.693
23'400	1'219.00	5.209	28'400	1'619.00	5.701
23'500	1'227.00	5.221	28'500	1'627.00	5.709
23'600	1'235.00	5.233	28'600	1'635.00	5.717
23'700	1'243.00	5.245	28'700	1'643.00	5.725
23'800	1'251.00	5.256	28'800	1'651.00	5.733
23'900	1'259.00	5.268	28'900	1'659.00	5.740
24'000	1'267.00	5.279	29'000	1'667.00	5.748
24'100	1'275.00	5.290	29'100	1'675.00	5.756
24'200	1'283.00	5.302	29'200	1'683.00	5.764
24'300	1'291.00	5.313	29'300	1'691.00	5.771
24'400	1'299.00	5.324	29'400	1'699.00	5.779
24'500	1'307.00	5.335	29'500	1'707.00	5.786
24'600	1'315.00	5.346	29'600	1'715.00	5.794
24'700	1'323.00	5.356	29'700	1'723.00	5.801
24'800	1'331.00	5.367	29'800	1'731.00	5.809
24'900	1'339.00	5.378	29'900	1'739.00	5.816
25'000	1'347.00	5.388	30'000	1'747.00	5.823

Barème de l'impôt sur le revenu 2012-2014

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Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
30'100	1'755.00	5.831	35'100	2'155.00	6.140
30'200	1'763.00	5.838	35'200	2'163.00	6.145
30'300	1'771.00	5.845	35'300	2'171.00	6.150
30'400	1'779.00	5.852	35'400	2'179.00	6.155
30'500	1'787.00	5.859	35'500	2'187.00	6.161
30'600	1'795.00	5.866	35'600	2'195.00	6.166
30'700	1'803.00	5.873	35'700	2'203.00	6.171
30'800	1'811.00	5.880	35'800	2'211.00	6.176
30'900	1'819.00	5.887	35'900	2'219.00	6.181
31'000	1'827.00	5.894	36'000	2'227.00	6.186
31'100	1'835.00	5.900	36'100	2'235.00	6.191
31'200	1'843.00	5.907	36'200	2'243.00	6.196
31'300	1'851.00	5.914	36'300	2'251.00	6.201
31'400	1'859.00	5.920	36'400	2'259.00	6.206
31'500	1'867.00	5.927	36'500	2'267.00	6.211
31'600	1'875.00	5.934	36'600	2'275.00	6.216
31'700	1'883.00	5.940	36'700	2'283.00	6.221
31'800	1'891.00	5.947	36'800	2'291.00	6.226
31'900	1'899.00	5.953	36'900	2'299.00	6.230
32'000	1'907.00	5.959	37'000	2'307.00	6.235
32'100	1'915.00	5.966	37'100	2'315.00	6.240
32'200	1'923.00	5.972	37'200	2'323.00	6.245
32'300	1'931.00	5.978	37'300	2'331.00	6.249
32'400	1'939.00	5.985	37'400	2'339.00	6.254
32'500	1'947.00	5.991	37'500	2'347.00	6.259
32'600	1'955.00	5.997	37'600	2'355.00	6.263
32'700	1'963.00	6.003	37'700	2'363.00	6.268
32'800	1'971.00	6.009	37'800	2'371.00	6.272
32'900	1'979.00	6.015	37'900	2'379.00	6.277
33'000	1'987.00	6.021	38'000	2'387.00	6.282
33'100	1'995.00	6.027	38'100	2'395.00	6.286
33'200	2'003.00	6.033	38'200	2'403.00	6.291
33'300	2'011.00	6.039	38'300	2'412.00	6.298
33'400	2'019.00	6.045	38'400	2'421.00	6.305
33'500	2'027.00	6.051	38'500	2'430.00	6.312
33'600	2'035.00	6.057	38'600	2'439.00	6.319
33'700	2'043.00	6.062	38'700	2'448.00	6.326
33'800	2'051.00	6.068	38'800	2'457.00	6.332
33'900	2'059.00	6.074	38'900	2'466.00	6.339
34'000	2'067.00	6.079	39'000	2'475.00	6.346
34'100	2'075.00	6.085	39'100	2'484.00	6.353
34'200	2'083.00	6.091	39'200	2'493.00	6.360
34'300	2'091.00	6.096	39'300	2'502.00	6.366
34'400	2'099.00	6.102	39'400	2'511.00	6.373
34'500	2'107.00	6.107	39'500	2'520.00	6.380
34'600	2'115.00	6.113	39'600	2'529.00	6.386
34'700	2'123.00	6.118	39'700	2'538.00	6.393
34'800	2'131.00	6.124	39'800	2'547.00	6.399
34'900	2'139.00	6.129	39'900	2'556.00	6.406
35'000	2'147.00	6.134	40'000	2'565.00	6.413

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40'100	2'574.00	6.419	45'100	3'024.00	6.705
40'200	2'583.00	6.425	45'200	3'033.00	6.710
40'300	2'592.00	6.432	45'300	3'042.00	6.715
40'400	2'601.00	6.438	45'400	3'051.00	6.720
40'500	2'610.00	6.444	45'500	3'060.00	6.725
40'600	2'619.00	6.451	45'600	3'069.00	6.730
40'700	2'628.00	6.457	45'700	3'078.00	6.735
40'800	2'637.00	6.463	45'800	3'087.00	6.740
40'900	2'646.00	6.469	45'900	3'096.00	6.745
41'000	2'655.00	6.476	46'000	3'105.00	6.750
41'100	2'664.00	6.482	46'100	3'114.00	6.755
41'200	2'673.00	6.488	46'200	3'123.00	6.760
41'300	2'682.00	6.494	46'300	3'132.00	6.765
41'400	2'691.00	6.500	46'400	3'141.00	6.769
41'500	2'700.00	6.506	46'500	3'150.00	6.774
41'600	2'709.00	6.512	46'600	3'159.00	6.779
41'700	2'718.00	6.518	46'700	3'168.00	6.784
41'800	2'727.00	6.524	46'800	3'177.00	6.788
41'900	2'736.00	6.530	46'900	3'186.00	6.793
42'000	2'745.00	6.536	47'000	3'195.00	6.798
42'100	2'754.00	6.542	47'100	3'204.00	6.803
42'200	2'763.00	6.547	47'200	3'213.00	6.807
42'300	2'772.00	6.553	47'300	3'222.00	6.812
42'400	2'781.00	6.559	47'400	3'231.00	6.816
42'500	2'790.00	6.565	47'500	3'240.00	6.821
42'600	2'799.00	6.570	47'600	3'249.00	6.826
42'700	2'808.00	6.576	47'700	3'258.00	6.830
42'800	2'817.00	6.582	47'800	3'267.00	6.835
42'900	2'826.00	6.587	47'900	3'276.00	6.839
43'000	2'835.00	6.593	48'000	3'285.00	6.844
43'100	2'844.00	6.599	48'100	3'294.00	6.848
43'200	2'853.00	6.604	48'200	3'303.00	6.853
43'300	2'862.00	6.610	48'300	3'312.00	6.857
43'400	2'871.00	6.615	48'400	3'321.00	6.862
43'500	2'880.00	6.621	48'500	3'330.00	6.866
43'600	2'889.00	6.626	48'600	3'339.00	6.870
43'700	2'898.00	6.632	48'700	3'348.00	6.875
43'800	2'907.00	6.637	48'800	3'357.00	6.879
43'900	2'916.00	6.642	48'900	3'366.00	6.883
44'000	2'925.00	6.648	49'000	3'375.00	6.888
44'100	2'934.00	6.653	49'100	3'384.00	6.892
44'200	2'943.00	6.658	49'200	3'393.00	6.896
44'300	2'952.00	6.664	49'300	3'402.00	6.901
44'400	2'961.00	6.669	49'400	3'411.00	6.905
44'500	2'970.00	6.674	49'500	3'420.00	6.909
44'600	2'979.00	6.679	49'600	3'429.00	6.913
44'700	2'988.00	6.685	49'700	3'438.00	6.918
44'800	2'997.00	6.690	49'800	3'447.00	6.922
44'900	3'006.00	6.695	49'900	3'456.00	6.926
45'000	3'015.00	6.700	50'000	3'465.00	6.930

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50'100	3'474.00	6.934	55'100	3'934.00	7.140
50'200	3'483.00	6.938	55'200	3'944.00	7.145
50'300	3'492.00	6.942	55'300	3'954.00	7.150
50'400	3'501.00	6.946	55'400	3'964.00	7.155
50'500	3'510.00	6.950	55'500	3'974.00	7.160
50'600	3'519.00	6.955	55'600	3'984.00	7.165
50'700	3'528.00	6.959	55'700	3'994.00	7.171
50'800	3'537.00	6.963	55'800	4'004.00	7.176
50'900	3'546.00	6.967	55'900	4'014.00	7.181
51'000	3'555.00	6.971	56'000	4'024.00	7.186
51'100	3'564.00	6.975	56'100	4'034.00	7.191
51'200	3'573.00	6.979	56'200	4'044.00	7.196
51'300	3'582.00	6.982	56'300	4'054.00	7.201
51'400	3'591.00	6.986	56'400	4'064.00	7.206
51'500	3'600.00	6.990	56'500	4'074.00	7.211
51'600	3'609.00	6.994	56'600	4'084.00	7.216
51'700	3'618.00	6.998	56'700	4'094.00	7.220
51'800	3'627.00	7.002	56'800	4'104.00	7.225
51'900	3'636.00	7.006	56'900	4'114.00	7.230
52'000	3'645.00	7.010	57'000	4'124.00	7.235
52'100	3'654.00	7.013	57'100	4'134.00	7.240
52'200	3'663.00	7.017	57'200	4'144.00	7.245
52'300	3'672.00	7.021	57'300	4'154.00	7.250
52'400	3'681.00	7.025	57'400	4'164.00	7.254
52'500	3'690.00	7.029	57'500	4'174.00	7.259
52'600	3'699.00	7.032	57'600	4'184.00	7.264
52'700	3'708.00	7.036	57'700	4'194.00	7.269
52'800	3'717.00	7.040	57'800	4'204.00	7.273
52'900	3'726.00	7.043	57'900	4'214.00	7.278
53'000	3'735.00	7.047	58'000	4'224.00	7.283
53'100	3'744.00	7.051	58'100	4'234.00	7.287
53'200	3'753.00	7.055	58'200	4'244.00	7.292
53'300	3'762.00	7.058	58'300	4'254.00	7.297
53'400	3'771.00	7.062	58'400	4'264.00	7.301
53'500	3'780.00	7.065	58'500	4'274.00	7.306
53'600	3'789.00	7.069	58'600	4'284.00	7.311
53'700	3'798.00	7.073	58'700	4'294.00	7.315
53'800	3'807.00	7.076	58'800	4'304.00	7.320
53'900	3'816.00	7.080	58'900	4'314.00	7.324
54'000	3'825.00	7.083	59'000	4'324.00	7.329
54'100	3'834.00	7.087	59'100	4'334.00	7.333
54'200	3'844.00	7.092	59'200	4'344.00	7.338
54'300	3'854.00	7.098	59'300	4'354.00	7.342
54'400	3'864.00	7.103	59'400	4'364.00	7.347
54'500	3'874.00	7.108	59'500	4'374.00	7.351
54'600	3'884.00	7.114	59'600	4'384.00	7.356
54'700	3'894.00	7.119	59'700	4'394.00	7.360
54'800	3'904.00	7.124	59'800	4'404.00	7.365
54'900	3'914.00	7.129	59'900	4'414.00	7.369
55'000	3'924.00	7.135	60'000	4'424.00	7.373

Barème de l'impôt sur le revenu 2012-2014

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
60'100	4'434.00	7.378	65'100	4'934.00	7.579
60'200	4'444.00	7.382	65'200	4'944.00	7.583
60'300	4'454.00	7.386	65'300	4'954.00	7.587
60'400	4'464.00	7.391	65'400	4'964.00	7.590
60'500	4'474.00	7.395	65'500	4'974.00	7.594
60'600	4'484.00	7.399	65'600	4'984.00	7.598
60'700	4'494.00	7.404	65'700	4'994.00	7.601
60'800	4'504.00	7.408	65'800	5'004.00	7.605
60'900	4'514.00	7.412	65'900	5'014.00	7.608
61'000	4'524.00	7.416	66'000	5'024.00	7.612
61'100	4'534.00	7.421	66'100	5'034.00	7.616
61'200	4'544.00	7.425	66'200	5'044.00	7.619
61'300	4'554.00	7.429	66'300	5'054.00	7.623
61'400	4'564.00	7.433	66'400	5'064.00	7.627
61'500	4'574.00	7.437	66'500	5'074.00	7.630
61'600	4'584.00	7.442	66'600	5'084.00	7.634
61'700	4'594.00	7.446	66'700	5'094.00	7.637
61'800	4'604.00	7.450	66'800	5'104.00	7.641
61'900	4'614.00	7.454	66'900	5'114.00	7.644
62'000	4'624.00	7.458	67'000	5'124.00	7.648
62'100	4'634.00	7.462	67'100	5'134.00	7.651
62'200	4'644.00	7.466	67'200	5'144.00	7.655
62'300	4'654.00	7.470	67'300	5'154.00	7.658
62'400	4'664.00	7.474	67'400	5'164.00	7.662
62'500	4'674.00	7.478	67'500	5'174.00	7.665
62'600	4'684.00	7.482	67'600	5'184.00	7.669
62'700	4'694.00	7.486	67'700	5'194.00	7.672
62'800	4'704.00	7.490	67'800	5'204.00	7.676
62'900	4'714.00	7.494	67'900	5'214.00	7.679
63'000	4'724.00	7.498	68'000	5'224.00	7.682
63'100	4'734.00	7.502	68'100	5'234.00	7.686
63'200	4'744.00	7.506	68'200	5'244.00	7.689
63'300	4'754.00	7.510	68'300	5'254.00	7.693
63'400	4'764.00	7.514	68'400	5'264.00	7.696
63'500	4'774.00	7.518	68'500	5'274.00	7.699
63'600	4'784.00	7.522	68'600	5'284.00	7.703
63'700	4'794.00	7.526	68'700	5'294.00	7.706
63'800	4'804.00	7.530	68'800	5'304.00	7.709
63'900	4'814.00	7.534	68'900	5'314.00	7.713
64'000	4'824.00	7.538	69'000	5'324.00	7.716
64'100	4'834.00	7.541	69'100	5'334.00	7.719
64'200	4'844.00	7.545	69'200	5'344.00	7.723
64'300	4'854.00	7.549	69'300	5'354.00	7.726
64'400	4'864.00	7.553	69'400	5'364.00	7.729
64'500	4'874.00	7.557	69'500	5'374.00	7.732
64'600	4'884.00	7.560	69'600	5'384.00	7.736
64'700	4'894.00	7.564	69'700	5'394.00	7.739
64'800	4'904.00	7.568	69'800	5'404.00	7.742
64'900	4'914.00	7.572	69'900	5'414.00	7.745
65'000	4'924.00	7.575	70'000	5'424.00	7.749

Barème de l'impôt sur le revenu 2012-2014

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
70'100	5'434.00	7.752	75'100	5'984.00	7.968
70'200	5'445.00	7.756	75'200	5'995.00	7.972
70'300	5'456.00	7.761	75'300	6'006.00	7.976
70'400	5'467.00	7.766	75'400	6'017.00	7.980
70'500	5'478.00	7.770	75'500	6'028.00	7.984
70'600	5'489.00	7.775	75'600	6'039.00	7.988
70'700	5'500.00	7.779	75'700	6'050.00	7.992
70'800	5'511.00	7.784	75'800	6'061.00	7.996
70'900	5'522.00	7.788	75'900	6'072.00	8.000
71'000	5'533.00	7.793	76'000	6'083.00	8.004
71'100	5'544.00	7.797	76'100	6'094.00	8.008
71'200	5'555.00	7.802	76'200	6'105.00	8.012
71'300	5'566.00	7.806	76'300	6'116.00	8.016
71'400	5'577.00	7.811	76'400	6'127.00	8.020
71'500	5'588.00	7.815	76'500	6'138.00	8.024
71'600	5'599.00	7.820	76'600	6'149.00	8.027
71'700	5'610.00	7.824	76'700	6'160.00	8.031
71'800	5'621.00	7.829	76'800	6'171.00	8.035
71'900	5'632.00	7.833	76'900	6'182.00	8.039
72'000	5'643.00	7.838	77'000	6'193.00	8.043
72'100	5'654.00	7.842	77'100	6'204.00	8.047
72'200	5'665.00	7.846	77'200	6'215.00	8.051
72'300	5'676.00	7.851	77'300	6'226.00	8.054
72'400	5'687.00	7.855	77'400	6'237.00	8.058
72'500	5'698.00	7.859	77'500	6'248.00	8.062
72'600	5'709.00	7.864	77'600	6'259.00	8.066
72'700	5'720.00	7.868	77'700	6'270.00	8.069
72'800	5'731.00	7.872	77'800	6'281.00	8.073
72'900	5'742.00	7.877	77'900	6'292.00	8.077
73'000	5'753.00	7.881	78'000	6'303.00	8.081
73'100	5'764.00	7.885	78'100	6'314.00	8.085
73'200	5'775.00	7.889	78'200	6'325.00	8.088
73'300	5'786.00	7.894	78'300	6'336.00	8.092
73'400	5'797.00	7.898	78'400	6'347.00	8.096
73'500	5'808.00	7.902	78'500	6'358.00	8.099
73'600	5'819.00	7.906	78'600	6'369.00	8.103
73'700	5'830.00	7.910	78'700	6'380.00	8.107
73'800	5'841.00	7.915	78'800	6'391.00	8.110
73'900	5'852.00	7.919	78'900	6'402.00	8.114
74'000	5'863.00	7.923	79'000	6'413.00	8.118
74'100	5'874.00	7.927	79'100	6'424.00	8.121
74'200	5'885.00	7.931	79'200	6'435.00	8.125
74'300	5'896.00	7.935	79'300	6'446.00	8.129
74'400	5'907.00	7.940	79'400	6'457.00	8.132
74'500	5'918.00	7.944	79'500	6'468.00	8.136
74'600	5'929.00	7.948	79'600	6'479.00	8.139
74'700	5'940.00	7.952	79'700	6'490.00	8.143
74'800	5'951.00	7.956	79'800	6'501.00	8.147
74'900	5'962.00	7.960	79'900	6'512.00	8.150
75'000	5'973.00	7.964	80'000	6'523.00	8.154

Barème de l'impôt sur le revenu 2012-2014

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
80'100	6'534.00	8.157	85'100	7'084.00	8.324
80'200	6'545.00	8.161	85'200	7'095.00	8.327
80'300	6'556.00	8.164	85'300	7'106.00	8.331
80'400	6'567.00	8.168	85'400	7'117.00	8.334
80'500	6'578.00	8.171	85'500	7'128.00	8.337
80'600	6'589.00	8.175	85'600	7'139.00	8.340
80'700	6'600.00	8.178	85'700	7'150.00	8.343
80'800	6'611.00	8.182	85'800	7'161.00	8.346
80'900	6'622.00	8.185	85'900	7'172.00	8.349
81'000	6'633.00	8.189	86'000	7'183.00	8.352
81'100	6'644.00	8.192	86'100	7'195.00	8.357
81'200	6'655.00	8.196	86'200	7'207.00	8.361
81'300	6'666.00	8.199	86'300	7'219.00	8.365
81'400	6'677.00	8.203	86'400	7'231.00	8.369
81'500	6'688.00	8.206	86'500	7'243.00	8.373
81'600	6'699.00	8.210	86'600	7'255.00	8.378
81'700	6'710.00	8.213	86'700	7'267.00	8.382
81'800	6'721.00	8.216	86'800	7'279.00	8.386
81'900	6'732.00	8.220	86'900	7'291.00	8.390
82'000	6'743.00	8.223	87'000	7'303.00	8.394
82'100	6'754.00	8.227	87'100	7'315.00	8.398
82'200	6'765.00	8.230	87'200	7'327.00	8.403
82'300	6'776.00	8.233	87'300	7'339.00	8.407
82'400	6'787.00	8.237	87'400	7'351.00	8.411
82'500	6'798.00	8.240	87'500	7'363.00	8.415
82'600	6'809.00	8.243	87'600	7'375.00	8.419
82'700	6'820.00	8.247	87'700	7'387.00	8.423
82'800	6'831.00	8.250	87'800	7'399.00	8.427
82'900	6'842.00	8.253	87'900	7'411.00	8.431
83'000	6'853.00	8.257	88'000	7'423.00	8.435
83'100	6'864.00	8.260	88'100	7'435.00	8.439
83'200	6'875.00	8.263	88'200	7'447.00	8.443
83'300	6'886.00	8.267	88'300	7'459.00	8.447
83'400	6'897.00	8.270	88'400	7'471.00	8.451
83'500	6'908.00	8.273	88'500	7'483.00	8.455
83'600	6'919.00	8.276	88'600	7'495.00	8.459
83'700	6'930.00	8.280	88'700	7'507.00	8.463
83'800	6'941.00	8.283	88'800	7'519.00	8.467
83'900	6'952.00	8.286	88'900	7'531.00	8.471
84'000	6'963.00	8.289	89'000	7'543.00	8.475
84'100	6'974.00	8.293	89'100	7'555.00	8.479
84'200	6'985.00	8.296	89'200	7'567.00	8.483
84'300	6'996.00	8.299	89'300	7'579.00	8.487
84'400	7'007.00	8.302	89'400	7'591.00	8.491
84'500	7'018.00	8.305	89'500	7'603.00	8.495
84'600	7'029.00	8.309	89'600	7'615.00	8.499
84'700	7'040.00	8.312	89'700	7'627.00	8.503
84'800	7'051.00	8.315	89'800	7'639.00	8.507
84'900	7'062.00	8.318	89'900	7'651.00	8.511
85'000	7'073.00	8.321	90'000	7'663.00	8.514

Barème de l'impôt sur le revenu 2012-2014

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
90'100	7'675.00	8.518	95'100	8'275.00	8.701
90'200	7'687.00	8.522	95'200	8'287.00	8.705
90'300	7'699.00	8.526	95'300	8'299.00	8.708
90'400	7'711.00	8.530	95'400	8'311.00	8.712
90'500	7'723.00	8.534	95'500	8'323.00	8.715
90'600	7'735.00	8.538	95'600	8'335.00	8.719
90'700	7'747.00	8.541	95'700	8'347.00	8.722
90'800	7'759.00	8.545	95'800	8'359.00	8.725
90'900	7'771.00	8.549	95'900	8'371.00	8.729
91'000	7'783.00	8.553	96'000	8'383.00	8.732
91'100	7'795.00	8.557	96'100	8'395.00	8.736
91'200	7'807.00	8.560	96'200	8'407.00	8.739
91'300	7'819.00	8.564	96'300	8'419.00	8.742
91'400	7'831.00	8.568	96'400	8'431.00	8.746
91'500	7'843.00	8.572	96'500	8'443.00	8.749
91'600	7'855.00	8.575	96'600	8'455.00	8.753
91'700	7'867.00	8.579	96'700	8'467.00	8.756
91'800	7'879.00	8.583	96'800	8'479.00	8.759
91'900	7'891.00	8.587	96'900	8'491.00	8.763
92'000	7'903.00	8.590	97'000	8'503.00	8.766
92'100	7'915.00	8.594	97'100	8'515.00	8.769
92'200	7'927.00	8.598	97'200	8'527.00	8.773
92'300	7'939.00	8.601	97'300	8'539.00	8.776
92'400	7'951.00	8.605	97'400	8'551.00	8.779
92'500	7'963.00	8.609	97'500	8'563.00	8.783
92'600	7'975.00	8.612	97'600	8'575.00	8.786
92'700	7'987.00	8.616	97'700	8'587.00	8.789
92'800	7'999.00	8.620	97'800	8'599.00	8.792
92'900	8'011.00	8.623	97'900	8'611.00	8.796
93'000	8'023.00	8.627	98'000	8'623.00	8.799
93'100	8'035.00	8.631	98'100	8'635.00	8.802
93'200	8'047.00	8.634	98'200	8'647.00	8.805
93'300	8'059.00	8.638	98'300	8'659.00	8.809
93'400	8'071.00	8.641	98'400	8'671.00	8.812
93'500	8'083.00	8.645	98'500	8'683.00	8.815
93'600	8'095.00	8.649	98'600	8'695.00	8.818
93'700	8'107.00	8.652	98'700	8'707.00	8.822
93'800	8'119.00	8.656	98'800	8'719.00	8.825
93'900	8'131.00	8.659	98'900	8'731.00	8.828
94'000	8'143.00	8.663	99'000	8'743.00	8.831
94'100	8'155.00	8.666	99'100	8'755.00	8.835
94'200	8'167.00	8.670	99'200	8'767.00	8.838
94'300	8'179.00	8.673	99'300	8'779.00	8.841
94'400	8'191.00	8.677	99'400	8'791.00	8.844
94'500	8'203.00	8.680	99'500	8'803.00	8.847
94'600	8'215.00	8.684	99'600	8'815.00	8.850
94'700	8'227.00	8.687	99'700	8'827.00	8.854
94'800	8'239.00	8.691	99'800	8'839.00	8.857
94'900	8'251.00	8.694	99'900	8'851.00	8.860
95'000	8'263.00	8.698	100'000	8'863.00	8.863

Barème de l'impôt sur le revenu 2012-2014

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
100'100	8'875.00	8.866	105'100	9'491.00	9.030
100'200	8'887.00	8.869	105'200	9'503.50	9.034
100'300	8'899.00	8.872	105'300	9'516.00	9.037
100'400	8'911.00	8.875	105'400	9'528.50	9.040
100'500	8'923.00	8.879	105'500	9'541.00	9.044
100'600	8'935.00	8.882	105'600	9'553.50	9.047
100'700	8'947.00	8.885	105'700	9'566.00	9.050
100'800	8'959.00	8.888	105'800	9'578.50	9.053
100'900	8'971.00	8.891	105'900	9'591.00	9.057
101'000	8'983.00	8.894	106'000	9'603.50	9.060
101'100	8'995.00	8.897	106'100	9'616.00	9.063
101'200	9'007.00	8.900	106'200	9'628.50	9.066
101'300	9'019.00	8.903	106'300	9'641.00	9.070
101'400	9'031.00	8.906	106'400	9'653.50	9.073
101'500	9'043.00	8.909	106'500	9'666.00	9.076
101'600	9'055.00	8.912	106'600	9'678.50	9.079
101'700	9'067.00	8.915	106'700	9'691.00	9.082
101'800	9'079.00	8.918	106'800	9'703.50	9.086
101'900	9'091.00	8.921	106'900	9'716.00	9.089
102'000	9'103.50	8.925	107'000	9'728.50	9.092
102'100	9'116.00	8.929	107'100	9'741.00	9.095
102'200	9'128.50	8.932	107'200	9'753.50	9.098
102'300	9'141.00	8.935	107'300	9'766.00	9.102
102'400	9'153.50	8.939	107'400	9'778.50	9.105
102'500	9'166.00	8.942	107'500	9'791.00	9.108
102'600	9'178.50	8.946	107'600	9'803.50	9.111
102'700	9'191.00	8.949	107'700	9'816.00	9.114
102'800	9'203.50	8.953	107'800	9'828.50	9.117
102'900	9'216.00	8.956	107'900	9'841.00	9.120
103'000	9'228.50	8.960	108'000	9'853.50	9.124
103'100	9'241.00	8.963	108'100	9'866.00	9.127
103'200	9'253.50	8.967	108'200	9'878.50	9.130
103'300	9'266.00	8.970	108'300	9'891.00	9.133
103'400	9'278.50	8.973	108'400	9'903.50	9.136
103'500	9'291.00	8.977	108'500	9'916.00	9.139
103'600	9'303.50	8.980	108'600	9'928.50	9.142
103'700	9'316.00	8.984	108'700	9'941.00	9.145
103'800	9'328.50	8.987	108'800	9'953.50	9.148
103'900	9'341.00	8.990	108'900	9'966.00	9.152
104'000	9'353.50	8.994	109'000	9'978.50	9.155
104'100	9'366.00	8.997	109'100	9'991.00	9.158
104'200	9'378.50	9.000	109'200	10'003.50	9.161
104'300	9'391.00	9.004	109'300	10'016.00	9.164
104'400	9'403.50	9.007	109'400	10'028.50	9.167
104'500	9'416.00	9.011	109'500	10'041.00	9.170
104'600	9'428.50	9.014	109'600	10'053.50	9.173
104'700	9'441.00	9.017	109'700	10'066.00	9.176
104'800	9'453.50	9.021	109'800	10'078.50	9.179
104'900	9'466.00	9.024	109'900	10'091.00	9.182
105'000	9'478.50	9.027	110'000	10'103.50	9.185

Barème de l'impôt sur le revenu 2012-2014

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
110'100	10'116.00	9.188	115'100	10'741.00	9.332
110'200	10'128.50	9.191	115'200	10'753.50	9.335
110'300	10'141.00	9.194	115'300	10'766.00	9.337
110'400	10'153.50	9.197	115'400	10'778.50	9.340
110'500	10'166.00	9.200	115'500	10'791.00	9.343
110'600	10'178.50	9.203	115'600	10'803.50	9.346
110'700	10'191.00	9.206	115'700	10'816.00	9.348
110'800	10'203.50	9.209	115'800	10'828.50	9.351
110'900	10'216.00	9.212	115'900	10'841.00	9.354
111'000	10'228.50	9.215	116'000	10'853.50	9.356
111'100	10'241.00	9.218	116'100	10'866.00	9.359
111'200	10'253.50	9.221	116'200	10'878.50	9.362
111'300	10'266.00	9.224	116'300	10'891.00	9.365
111'400	10'278.50	9.227	116'400	10'903.50	9.367
111'500	10'291.00	9.230	116'500	10'916.00	9.370
111'600	10'303.50	9.233	116'600	10'928.50	9.373
111'700	10'316.00	9.235	116'700	10'941.00	9.375
111'800	10'328.50	9.238	116'800	10'953.50	9.378
111'900	10'341.00	9.241	116'900	10'966.00	9.381
112'000	10'353.50	9.244	117'000	10'978.50	9.383
112'100	10'366.00	9.247	117'100	10'991.00	9.386
112'200	10'378.50	9.250	117'200	11'003.50	9.389
112'300	10'391.00	9.253	117'300	11'016.00	9.391
112'400	10'403.50	9.256	117'400	11'028.50	9.394
112'500	10'416.00	9.259	117'500	11'041.00	9.397
112'600	10'428.50	9.262	117'600	11'053.50	9.399
112'700	10'441.00	9.264	117'700	11'066.00	9.402
112'800	10'453.50	9.267	117'800	11'078.50	9.404
112'900	10'466.00	9.270	117'900	11'091.00	9.407
113'000	10'478.50	9.273	118'000	11'103.50	9.410
113'100	10'491.00	9.276	118'100	11'116.00	9.412
113'200	10'503.50	9.279	118'200	11'128.50	9.415
113'300	10'516.00	9.282	118'300	11'141.00	9.418
113'400	10'528.50	9.284	118'400	11'153.50	9.420
113'500	10'541.00	9.287	118'500	11'166.00	9.423
113'600	10'553.50	9.290	118'600	11'178.50	9.425
113'700	10'566.00	9.293	118'700	11'191.00	9.428
113'800	10'578.50	9.296	118'800	11'203.50	9.431
113'900	10'591.00	9.299	118'900	11'216.00	9.433
114'000	10'603.50	9.301	119'000	11'228.50	9.436
114'100	10'616.00	9.304	119'100	11'241.00	9.438
114'200	10'628.50	9.307	119'200	11'253.50	9.441
114'300	10'641.00	9.310	119'300	11'266.00	9.443
114'400	10'653.50	9.313	119'400	11'278.50	9.446
114'500	10'666.00	9.315	119'500	11'291.00	9.449
114'600	10'678.50	9.318	119'600	11'303.50	9.451
114'700	10'691.00	9.321	119'700	11'316.00	9.454
114'800	10'703.50	9.324	119'800	11'328.50	9.456
114'900	10'716.00	9.326	119'900	11'341.00	9.459
115'000	10'728.50	9.329	120'000	11'353.50	9.461

Barème de l'impôt sur le revenu 2012-2014

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
120'100	11'366.00	9.464	125'100	11'991.00	9.585
120'200	11'378.50	9.466	125'200	12'003.50	9.587
120'300	11'391.00	9.469	125'300	12'016.00	9.590
120'400	11'403.50	9.471	125'400	12'028.50	9.592
120'500	11'416.00	9.474	125'500	12'041.00	9.594
120'600	11'428.50	9.476	125'600	12'053.50	9.597
120'700	11'441.00	9.479	125'700	12'066.00	9.599
120'800	11'453.50	9.481	125'800	12'078.50	9.601
120'900	11'466.00	9.484	125'900	12'091.00	9.604
121'000	11'478.50	9.486	126'000	12'103.50	9.606
121'100	11'491.00	9.489	126'100	12'116.00	9.608
121'200	11'503.50	9.491	126'200	12'128.50	9.611
121'300	11'516.00	9.494	126'300	12'141.00	9.613
121'400	11'528.50	9.496	126'400	12'153.50	9.615
121'500	11'541.00	9.499	126'500	12'166.00	9.617
121'600	11'553.50	9.501	126'600	12'178.50	9.620
121'700	11'566.00	9.504	126'700	12'191.00	9.622
121'800	11'578.50	9.506	126'800	12'203.50	9.624
121'900	11'591.00	9.509	126'900	12'216.00	9.626
122'000	11'603.50	9.511	127'000	12'228.50	9.629
122'100	11'616.00	9.514	127'100	12'241.00	9.631
122'200	11'628.50	9.516	127'200	12'253.50	9.633
122'300	11'641.00	9.518	127'300	12'266.00	9.636
122'400	11'653.50	9.521	127'400	12'278.50	9.638
122'500	11'666.00	9.523	127'500	12'291.50	9.640
122'600	11'678.50	9.526	127'600	12'304.50	9.643
122'700	11'691.00	9.528	127'700	12'317.50	9.646
122'800	11'703.50	9.531	127'800	12'330.50	9.648
122'900	11'716.00	9.533	127'900	12'343.50	9.651
123'000	11'728.50	9.535	128'000	12'356.50	9.654
123'100	11'741.00	9.538	128'100	12'369.50	9.656
123'200	11'753.50	9.540	128'200	12'382.50	9.659
123'300	11'766.00	9.543	128'300	12'395.50	9.661
123'400	11'778.50	9.545	128'400	12'408.50	9.664
123'500	11'791.00	9.547	128'500	12'421.50	9.667
123'600	11'803.50	9.550	128'600	12'434.50	9.669
123'700	11'816.00	9.552	128'700	12'447.50	9.672
123'800	11'828.50	9.555	128'800	12'460.50	9.674
123'900	11'841.00	9.557	128'900	12'473.50	9.677
124'000	11'853.50	9.559	129'000	12'486.50	9.679
124'100	11'866.00	9.562	129'100	12'499.50	9.682
124'200	11'878.50	9.564	129'200	12'512.50	9.685
124'300	11'891.00	9.566	129'300	12'525.50	9.687
124'400	11'903.50	9.569	129'400	12'538.50	9.690
124'500	11'916.00	9.571	129'500	12'551.50	9.692
124'600	11'928.50	9.573	129'600	12'564.50	9.695
124'700	11'941.00	9.576	129'700	12'577.50	9.697
124'800	11'953.50	9.578	129'800	12'590.50	9.700
124'900	11'966.00	9.580	129'900	12'603.50	9.702
125'000	11'978.50	9.583	130'000	12'616.50	9.705

Barème de l'impôt sur le revenu 2012-2014

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
130'100	12'629.50	9.708	135'100	13'279.50	9.829
130'200	12'642.50	9.710	135'200	13'292.50	9.832
130'300	12'655.50	9.713	135'300	13'305.50	9.834
130'400	12'668.50	9.715	135'400	13'318.50	9.836
130'500	12'681.50	9.718	135'500	13'331.50	9.839
130'600	12'694.50	9.720	135'600	13'344.50	9.841
130'700	12'707.50	9.723	135'700	13'357.50	9.843
130'800	12'720.50	9.725	135'800	13'370.50	9.846
130'900	12'733.50	9.728	135'900	13'383.50	9.848
131'000	12'746.50	9.730	136'000	13'396.50	9.850
131'100	12'759.50	9.733	136'100	13'409.50	9.853
131'200	12'772.50	9.735	136'200	13'422.50	9.855
131'300	12'785.50	9.738	136'300	13'435.50	9.857
131'400	12'798.50	9.740	136'400	13'448.50	9.860
131'500	12'811.50	9.743	136'500	13'461.50	9.862
131'600	12'824.50	9.745	136'600	13'474.50	9.864
131'700	12'837.50	9.748	136'700	13'487.50	9.866
131'800	12'850.50	9.750	136'800	13'500.50	9.869
131'900	12'863.50	9.752	136'900	13'513.50	9.871
132'000	12'876.50	9.755	137'000	13'526.50	9.873
132'100	12'889.50	9.757	137'100	13'539.50	9.876
132'200	12'902.50	9.760	137'200	13'552.50	9.878
132'300	12'915.50	9.762	137'300	13'565.50	9.880
132'400	12'928.50	9.765	137'400	13'578.50	9.882
132'500	12'941.50	9.767	137'500	13'591.50	9.885
132'600	12'954.50	9.770	137'600	13'604.50	9.887
132'700	12'967.50	9.772	137'700	13'617.50	9.889
132'800	12'980.50	9.774	137'800	13'630.50	9.892
132'900	12'993.50	9.777	137'900	13'643.50	9.894
133'000	13'006.50	9.779	138'000	13'656.50	9.896
133'100	13'019.50	9.782	138'100	13'669.50	9.898
133'200	13'032.50	9.784	138'200	13'682.50	9.901
133'300	13'045.50	9.787	138'300	13'695.50	9.903
133'400	13'058.50	9.789	138'400	13'708.50	9.905
133'500	13'071.50	9.791	138'500	13'721.50	9.907
133'600	13'084.50	9.794	138'600	13'734.50	9.909
133'700	13'097.50	9.796	138'700	13'747.50	9.912
133'800	13'110.50	9.799	138'800	13'760.50	9.914
133'900	13'123.50	9.801	138'900	13'773.50	9.916
134'000	13'136.50	9.803	139'000	13'786.50	9.918
134'100	13'149.50	9.806	139'100	13'799.50	9.921
134'200	13'162.50	9.808	139'200	13'812.50	9.923
134'300	13'175.50	9.810	139'300	13'825.50	9.925
134'400	13'188.50	9.813	139'400	13'838.50	9.927
134'500	13'201.50	9.815	139'500	13'851.50	9.929
134'600	13'214.50	9.818	139'600	13'864.50	9.932
134'700	13'227.50	9.820	139'700	13'877.50	9.934
134'800	13'240.50	9.822	139'800	13'890.50	9.936
134'900	13'253.50	9.825	139'900	13'903.50	9.938
135'000	13'266.50	9.827	140'000	13'916.50	9.940

Barème de l'impôt sur le revenu 2012-2014

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
140'100	13'929.50	9.943	145'100	14'579.50	10.048
140'200	13'942.50	9.945	145'200	14'592.50	10.050
140'300	13'955.50	9.947	145'300	14'605.50	10.052
140'400	13'968.50	9.949	145'400	14'618.50	10.054
140'500	13'981.50	9.951	145'500	14'631.50	10.056
140'600	13'994.50	9.953	145'600	14'644.50	10.058
140'700	14'007.50	9.956	145'700	14'657.50	10.060
140'800	14'020.50	9.958	145'800	14'670.50	10.062
140'900	14'033.50	9.960	145'900	14'683.50	10.064
141'000	14'046.50	9.962	146'000	14'696.50	10.066
141'100	14'059.50	9.964	146'100	14'709.50	10.068
141'200	14'072.50	9.966	146'200	14'722.50	10.070
141'300	14'085.50	9.969	146'300	14'735.50	10.072
141'400	14'098.50	9.971	146'400	14'748.50	10.074
141'500	14'111.50	9.973	146'500	14'761.50	10.076
141'600	14'124.50	9.975	146'600	14'774.50	10.078
141'700	14'137.50	9.977	146'700	14'787.50	10.080
141'800	14'150.50	9.979	146'800	14'800.50	10.082
141'900	14'163.50	9.981	146'900	14'813.50	10.084
142'000	14'176.50	9.983	147'000	14'826.50	10.086
142'100	14'189.50	9.986	147'100	14'839.50	10.088
142'200	14'202.50	9.988	147'200	14'852.50	10.090
142'300	14'215.50	9.990	147'300	14'865.50	10.092
142'400	14'228.50	9.992	147'400	14'878.50	10.094
142'500	14'241.50	9.994	147'500	14'891.50	10.096
142'600	14'254.50	9.996	147'600	14'904.50	10.098
142'700	14'267.50	9.998	147'700	14'917.50	10.100
142'800	14'280.50	10.000	147'800	14'930.50	10.102
142'900	14'293.50	10.002	147'900	14'943.50	10.104
143'000	14'306.50	10.005	148'000	14'956.50	10.106
143'100	14'319.50	10.007	148'100	14'969.50	10.108
143'200	14'332.50	10.009	148'200	14'982.50	10.110
143'300	14'345.50	10.011	148'300	14'995.50	10.112
143'400	14'358.50	10.013	148'400	15'008.50	10.114
143'500	14'371.50	10.015	148'500	15'021.50	10.115
143'600	14'384.50	10.017	148'600	15'034.50	10.117
143'700	14'397.50	10.019	148'700	15'047.50	10.119
143'800	14'410.50	10.021	148'800	15'060.50	10.121
143'900	14'423.50	10.023	148'900	15'073.50	10.123
144'000	14'436.50	10.025	149'000	15'086.50	10.125
144'100	14'449.50	10.027	149'100	15'099.50	10.127
144'200	14'462.50	10.029	149'200	15'112.50	10.129
144'300	14'475.50	10.032	149'300	15'125.50	10.131
144'400	14'488.50	10.034	149'400	15'138.50	10.133
144'500	14'501.50	10.036	149'500	15'151.50	10.135
144'600	14'514.50	10.038	149'600	15'164.50	10.137
144'700	14'527.50	10.040	149'700	15'177.50	10.139
144'800	14'540.50	10.042	149'800	15'190.50	10.141
144'900	14'553.50	10.044	149'900	15'203.50	10.142
145'000	14'566.50	10.046	150'000	15'216.50	10.144

Barème de l'impôt sur le revenu 2012-2014

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
150'100	15'229.50	10.146	155'100	15'891.00	10.246
150'200	15'242.50	10.148	155'200	15'904.50	10.248
150'300	15'255.50	10.150	155'300	15'918.00	10.250
150'400	15'268.50	10.152	155'400	15'931.50	10.252
150'500	15'281.50	10.154	155'500	15'945.00	10.254
150'600	15'294.50	10.156	155'600	15'958.50	10.256
150'700	15'307.50	10.158	155'700	15'972.00	10.258
150'800	15'320.50	10.159	155'800	15'985.50	10.260
150'900	15'333.50	10.161	155'900	15'999.00	10.262
151'000	15'346.50	10.163	156'000	16'012.50	10.264
151'100	15'359.50	10.165	156'100	16'026.00	10.266
151'200	15'372.50	10.167	156'200	16'039.50	10.269
151'300	15'385.50	10.169	156'300	16'053.00	10.271
151'400	15'398.50	10.171	156'400	16'066.50	10.273
151'500	15'411.50	10.173	156'500	16'080.00	10.275
151'600	15'424.50	10.174	156'600	16'093.50	10.277
151'700	15'437.50	10.176	156'700	16'107.00	10.279
151'800	15'450.50	10.178	156'800	16'120.50	10.281
151'900	15'463.50	10.180	156'900	16'134.00	10.283
152'000	15'476.50	10.182	157'000	16'147.50	10.285
152'100	15'489.50	10.184	157'100	16'161.00	10.287
152'200	15'502.50	10.186	157'200	16'174.50	10.289
152'300	15'515.50	10.187	157'300	16'188.00	10.291
152'400	15'528.50	10.189	157'400	16'201.50	10.293
152'500	15'541.50	10.191	157'500	16'215.00	10.295
152'600	15'554.50	10.193	157'600	16'228.50	10.297
152'700	15'567.50	10.195	157'700	16'242.00	10.299
152'800	15'580.50	10.197	157'800	16'255.50	10.301
152'900	15'594.00	10.199	157'900	16'269.00	10.303
153'000	15'607.50	10.201	158'000	16'282.50	10.305
153'100	15'621.00	10.203	158'100	16'296.00	10.307
153'200	15'634.50	10.205	158'200	16'309.50	10.309
153'300	15'648.00	10.207	158'300	16'323.00	10.311
153'400	15'661.50	10.210	158'400	16'336.50	10.313
153'500	15'675.00	10.212	158'500	16'350.00	10.315
153'600	15'688.50	10.214	158'600	16'363.50	10.317
153'700	15'702.00	10.216	158'700	16'377.00	10.319
153'800	15'715.50	10.218	158'800	16'390.50	10.321
153'900	15'729.00	10.220	158'900	16'404.00	10.323
154'000	15'742.50	10.222	159'000	16'417.50	10.325
154'100	15'756.00	10.225	159'100	16'431.00	10.327
154'200	15'769.50	10.227	159'200	16'444.50	10.329
154'300	15'783.00	10.229	159'300	16'458.00	10.331
154'400	15'796.50	10.231	159'400	16'471.50	10.333
154'500	15'810.00	10.233	159'500	16'485.00	10.335
154'600	15'823.50	10.235	159'600	16'498.50	10.337
154'700	15'837.00	10.237	159'700	16'512.00	10.339
154'800	15'850.50	10.239	159'800	16'525.50	10.341
154'900	15'864.00	10.241	159'900	16'539.00	10.343
155'000	15'877.50	10.244	160'000	16'552.50	10.345

Barème de l'impôt sur le revenu 2012-2014

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
160'100	16'566.00	10.347	165'100	17'241.00	10.443
160'200	16'579.50	10.349	165'200	17'254.50	10.445
160'300	16'593.00	10.351	165'300	17'268.00	10.446
160'400	16'606.50	10.353	165'400	17'281.50	10.448
160'500	16'620.00	10.355	165'500	17'295.00	10.450
160'600	16'633.50	10.357	165'600	17'308.50	10.452
160'700	16'647.00	10.359	165'700	17'322.00	10.454
160'800	16'660.50	10.361	165'800	17'335.50	10.456
160'900	16'674.00	10.363	165'900	17'349.00	10.458
161'000	16'687.50	10.365	166'000	17'362.50	10.459
161'100	16'701.00	10.367	166'100	17'376.00	10.461
161'200	16'714.50	10.369	166'200	17'389.50	10.463
161'300	16'728.00	10.371	166'300	17'403.00	10.465
161'400	16'741.50	10.373	166'400	17'416.50	10.467
161'500	16'755.00	10.375	166'500	17'430.00	10.468
161'600	16'768.50	10.377	166'600	17'443.50	10.470
161'700	16'782.00	10.378	166'700	17'457.00	10.472
161'800	16'795.50	10.380	166'800	17'470.50	10.474
161'900	16'809.00	10.382	166'900	17'484.00	10.476
162'000	16'822.50	10.384	167'000	17'497.50	10.478
162'100	16'836.00	10.386	167'100	17'511.00	10.479
162'200	16'849.50	10.388	167'200	17'524.50	10.481
162'300	16'863.00	10.390	167'300	17'538.00	10.483
162'400	16'876.50	10.392	167'400	17'551.50	10.485
162'500	16'890.00	10.394	167'500	17'565.00	10.487
162'600	16'903.50	10.396	167'600	17'578.50	10.488
162'700	16'917.00	10.398	167'700	17'592.00	10.490
162'800	16'930.50	10.400	167'800	17'605.50	10.492
162'900	16'944.00	10.401	167'900	17'619.00	10.494
163'000	16'957.50	10.403	168'000	17'632.50	10.496
163'100	16'971.00	10.405	168'100	17'646.00	10.497
163'200	16'984.50	10.407	168'200	17'659.50	10.499
163'300	16'998.00	10.409	168'300	17'673.00	10.501
163'400	17'011.50	10.411	168'400	17'686.50	10.503
163'500	17'025.00	10.413	168'500	17'700.00	10.504
163'600	17'038.50	10.415	168'600	17'713.50	10.506
163'700	17'052.00	10.417	168'700	17'727.00	10.508
163'800	17'065.50	10.418	168'800	17'740.50	10.510
163'900	17'079.00	10.420	168'900	17'754.00	10.512
164'000	17'092.50	10.422	169'000	17'767.50	10.513
164'100	17'106.00	10.424	169'100	17'781.00	10.515
164'200	17'119.50	10.426	169'200	17'794.50	10.517
164'300	17'133.00	10.428	169'300	17'808.00	10.519
164'400	17'146.50	10.430	169'400	17'821.50	10.520
164'500	17'160.00	10.432	169'500	17'835.00	10.522
164'600	17'173.50	10.433	169'600	17'848.50	10.524
164'700	17'187.00	10.435	169'700	17'862.00	10.526
164'800	17'200.50	10.437	169'800	17'875.50	10.527
164'900	17'214.00	10.439	169'900	17'889.00	10.529
165'000	17'227.50	10.441	170'000	17'902.50	10.531

Barème de l'impôt sur le revenu 2012-2014

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
170'100	17'916.00	10.533	175'100	18'591.00	10.617
170'200	17'929.50	10.534	175'200	18'604.50	10.619
170'300	17'943.00	10.536	175'300	18'618.00	10.621
170'400	17'956.50	10.538	175'400	18'631.50	10.622
170'500	17'970.00	10.540	175'500	18'645.00	10.624
170'600	17'983.50	10.541	175'600	18'658.50	10.626
170'700	17'997.00	10.543	175'700	18'672.00	10.627
170'800	18'010.50	10.545	175'800	18'685.50	10.629
170'900	18'024.00	10.547	175'900	18'699.00	10.630
171'000	18'037.50	10.548	176'000	18'712.50	10.632
171'100	18'051.00	10.550	176'100	18'726.00	10.634
171'200	18'064.50	10.552	176'200	18'739.50	10.635
171'300	18'078.00	10.553	176'300	18'753.00	10.637
171'400	18'091.50	10.555	176'400	18'766.50	10.639
171'500	18'105.00	10.557	176'500	18'780.00	10.640
171'600	18'118.50	10.559	176'600	18'793.50	10.642
171'700	18'132.00	10.560	176'700	18'807.00	10.643
171'800	18'145.50	10.562	176'800	18'820.50	10.645
171'900	18'159.00	10.564	176'900	18'834.00	10.647
172'000	18'172.50	10.565	177'000	18'847.50	10.648
172'100	18'186.00	10.567	177'100	18'861.00	10.650
172'200	18'199.50	10.569	177'200	18'874.50	10.652
172'300	18'213.00	10.571	177'300	18'888.00	10.653
172'400	18'226.50	10.572	177'400	18'901.50	10.655
172'500	18'240.00	10.574	177'500	18'915.00	10.656
172'600	18'253.50	10.576	177'600	18'928.50	10.658
172'700	18'267.00	10.577	177'700	18'942.00	10.660
172'800	18'280.50	10.579	177'800	18'955.50	10.661
172'900	18'294.00	10.581	177'900	18'969.00	10.663
173'000	18'307.50	10.582	178'000	18'982.50	10.664
173'100	18'321.00	10.584	178'100	18'996.00	10.666
173'200	18'334.50	10.586	178'200	19'009.50	10.668
173'300	18'348.00	10.587	178'300	19'023.00	10.669
173'400	18'361.50	10.589	178'400	19'036.50	10.671
173'500	18'375.00	10.591	178'500	19'050.00	10.672
173'600	18'388.50	10.592	178'600	19'063.50	10.674
173'700	18'402.00	10.594	178'700	19'077.00	10.675
173'800	18'415.50	10.596	178'800	19'090.50	10.677
173'900	18'429.00	10.597	178'900	19'104.00	10.679
174'000	18'442.50	10.599	179'000	19'117.50	10.680
174'100	18'456.00	10.601	179'100	19'131.00	10.682
174'200	18'469.50	10.602	179'200	19'144.50	10.683
174'300	18'483.00	10.604	179'300	19'158.00	10.685
174'400	18'496.50	10.606	179'400	19'171.50	10.686
174'500	18'510.00	10.607	179'500	19'185.00	10.688
174'600	18'523.50	10.609	179'600	19'198.50	10.690
174'700	18'537.00	10.611	179'700	19'212.00	10.691
174'800	18'550.50	10.612	179'800	19'225.50	10.693
174'900	18'564.00	10.614	179'900	19'239.00	10.694
175'000	18'577.50	10.616	180'000	19'252.50	10.696

Barème de l'impôt sur le revenu 2012-2014

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
180'100	19'266.00	10.697	185'100	19'959.00	10.783
180'200	19'279.50	10.699	185'200	19'973.00	10.785
180'300	19'293.00	10.700	185'300	19'987.00	10.786
180'400	19'306.50	10.702	185'400	20'001.00	10.788
180'500	19'320.00	10.704	185'500	20'015.00	10.790
180'600	19'333.50	10.705	185'600	20'029.00	10.791
180'700	19'347.00	10.707	185'700	20'043.00	10.793
180'800	19'360.50	10.708	185'800	20'057.00	10.795
180'900	19'374.00	10.710	185'900	20'071.00	10.797
181'000	19'387.50	10.711	186'000	20'085.00	10.798
181'100	19'401.00	10.713	186'100	20'099.00	10.800
181'200	19'414.50	10.714	186'200	20'113.00	10.802
181'300	19'428.00	10.716	186'300	20'127.00	10.804
181'400	19'441.50	10.717	186'400	20'141.00	10.805
181'500	19'455.00	10.719	186'500	20'155.00	10.807
181'600	19'469.00	10.721	186'600	20'169.00	10.809
181'700	19'483.00	10.723	186'700	20'183.00	10.810
181'800	19'497.00	10.724	186'800	20'197.00	10.812
181'900	19'511.00	10.726	186'900	20'211.00	10.814
182'000	19'525.00	10.728	187'000	20'225.00	10.816
182'100	19'539.00	10.730	187'100	20'239.00	10.817
182'200	19'553.00	10.732	187'200	20'253.00	10.819
182'300	19'567.00	10.733	187'300	20'267.00	10.821
182'400	19'581.00	10.735	187'400	20'281.00	10.822
182'500	19'595.00	10.737	187'500	20'295.00	10.824
182'600	19'609.00	10.739	187'600	20'309.00	10.826
182'700	19'623.00	10.741	187'700	20'323.00	10.827
182'800	19'637.00	10.742	187'800	20'337.00	10.829
182'900	19'651.00	10.744	187'900	20'351.00	10.831
183'000	19'665.00	10.746	188'000	20'365.00	10.832
183'100	19'679.00	10.748	188'100	20'379.00	10.834
183'200	19'693.00	10.749	188'200	20'393.00	10.836
183'300	19'707.00	10.751	188'300	20'407.00	10.837
183'400	19'721.00	10.753	188'400	20'421.00	10.839
183'500	19'735.00	10.755	188'500	20'435.00	10.841
183'600	19'749.00	10.757	188'600	20'449.00	10.843
183'700	19'763.00	10.758	188'700	20'463.00	10.844
183'800	19'777.00	10.760	188'800	20'477.00	10.846
183'900	19'791.00	10.762	188'900	20'491.00	10.848
184'000	19'805.00	10.764	189'000	20'505.00	10.849
184'100	19'819.00	10.765	189'100	20'519.00	10.851
184'200	19'833.00	10.767	189'200	20'533.00	10.853
184'300	19'847.00	10.769	189'300	20'547.00	10.854
184'400	19'861.00	10.771	189'400	20'561.00	10.856
184'500	19'875.00	10.772	189'500	20'575.00	10.858
184'600	19'889.00	10.774	189'600	20'589.00	10.859
184'700	19'903.00	10.776	189'700	20'603.00	10.861
184'800	19'917.00	10.778	189'800	20'617.00	10.862
184'900	19'931.00	10.779	189'900	20'631.00	10.864
185'000	19'945.00	10.781	190'000	20'645.00	10.866

Barème de l'impôt sur le revenu 2012-2014

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
190'100	20'659.00	10.867	195'100	21'359.00	10.948
190'200	20'673.00	10.869	195'200	21'373.00	10.949
190'300	20'687.00	10.871	195'300	21'387.00	10.951
190'400	20'701.00	10.872	195'400	21'401.00	10.952
190'500	20'715.00	10.874	195'500	21'415.00	10.954
190'600	20'729.00	10.876	195'600	21'429.00	10.956
190'700	20'743.00	10.877	195'700	21'443.00	10.957
190'800	20'757.00	10.879	195'800	21'457.00	10.959
190'900	20'771.00	10.881	195'900	21'471.00	10.960
191'000	20'785.00	10.882	196'000	21'485.00	10.962
191'100	20'799.00	10.884	196'100	21'499.00	10.963
191'200	20'813.00	10.885	196'200	21'513.00	10.965
191'300	20'827.00	10.887	196'300	21'527.00	10.966
191'400	20'841.00	10.889	196'400	21'541.00	10.968
191'500	20'855.00	10.890	196'500	21'555.00	10.969
191'600	20'869.00	10.892	196'600	21'569.00	10.971
191'700	20'883.00	10.894	196'700	21'583.00	10.973
191'800	20'897.00	10.895	196'800	21'597.00	10.974
191'900	20'911.00	10.897	196'900	21'611.00	10.976
192'000	20'925.00	10.898	197'000	21'625.00	10.977
192'100	20'939.00	10.900	197'100	21'639.00	10.979
192'200	20'953.00	10.902	197'200	21'653.00	10.980
192'300	20'967.00	10.903	197'300	21'667.00	10.982
192'400	20'981.00	10.905	197'400	21'681.00	10.983
192'500	20'995.00	10.906	197'500	21'695.00	10.985
192'600	21'009.00	10.908	197'600	21'709.00	10.986
192'700	21'023.00	10.910	197'700	21'723.00	10.988
192'800	21'037.00	10.911	197'800	21'737.00	10.989
192'900	21'051.00	10.913	197'900	21'751.00	10.991
193'000	21'065.00	10.915	198'000	21'765.00	10.992
193'100	21'079.00	10.916	198'100	21'779.00	10.994
193'200	21'093.00	10.918	198'200	21'793.00	10.995
193'300	21'107.00	10.919	198'300	21'807.00	10.997
193'400	21'121.00	10.921	198'400	21'821.00	10.998
193'500	21'135.00	10.922	198'500	21'835.00	11.000
193'600	21'149.00	10.924	198'600	21'849.00	11.002
193'700	21'163.00	10.926	198'700	21'863.00	11.003
193'800	21'177.00	10.927	198'800	21'877.00	11.005
193'900	21'191.00	10.929	198'900	21'891.00	11.006
194'000	21'205.00	10.930	199'000	21'905.00	11.008
194'100	21'219.00	10.932	199'100	21'919.00	11.009
194'200	21'233.00	10.934	199'200	21'933.00	11.011
194'300	21'247.00	10.935	199'300	21'947.00	11.012
194'400	21'261.00	10.937	199'400	21'961.00	11.014
194'500	21'275.00	10.938	199'500	21'975.00	11.015
194'600	21'289.00	10.940	199'600	21'989.00	11.017
194'700	21'303.00	10.941	199'700	22'003.00	11.018
194'800	21'317.00	10.943	199'800	22'017.00	11.020
194'900	21'331.00	10.945	199'900	22'031.00	11.021
195'000	21'345.00	10.946	200'000	22'045.00	11.023

Barème de l'impôt sur le revenu 2012-2014

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
200'100	22'059.00	11.024	205'100	22'759.00	11.097
200'200	22'073.00	11.025	205'200	22'773.00	11.098
200'300	22'087.00	11.027	205'300	22'787.00	11.099
200'400	22'101.00	11.028	205'400	22'801.00	11.101
200'500	22'115.00	11.030	205'500	22'815.00	11.102
200'600	22'129.00	11.031	205'600	22'829.00	11.104
200'700	22'143.00	11.033	205'700	22'843.00	11.105
200'800	22'157.00	11.034	205'800	22'857.00	11.106
200'900	22'171.00	11.036	205'900	22'871.00	11.108
201'000	22'185.00	11.037	206'000	22'885.00	11.109
201'100	22'199.00	11.039	206'100	22'899.00	11.111
201'200	22'213.00	11.040	206'200	22'913.00	11.112
201'300	22'227.00	11.042	206'300	22'927.00	11.113
201'400	22'241.00	11.043	206'400	22'941.00	11.115
201'500	22'255.00	11.045	206'500	22'955.00	11.116
201'600	22'269.00	11.046	206'600	22'969.00	11.118
201'700	22'283.00	11.048	206'700	22'983.00	11.119
201'800	22'297.00	11.049	206'800	22'997.00	11.120
201'900	22'311.00	11.051	206'900	23'011.00	11.122
202'000	22'325.00	11.052	207'000	23'025.00	11.123
202'100	22'339.00	11.053	207'100	23'039.00	11.125
202'200	22'353.00	11.055	207'200	23'053.00	11.126
202'300	22'367.00	11.056	207'300	23'067.00	11.127
202'400	22'381.00	11.058	207'400	23'081.00	11.129
202'500	22'395.00	11.059	207'500	23'095.00	11.130
202'600	22'409.00	11.061	207'600	23'109.00	11.132
202'700	22'423.00	11.062	207'700	23'123.00	11.133
202'800	22'437.00	11.064	207'800	23'137.00	11.134
202'900	22'451.00	11.065	207'900	23'151.00	11.136
203'000	22'465.00	11.067	208'000	23'165.00	11.137
203'100	22'479.00	11.068	208'100	23'179.00	11.138
203'200	22'493.00	11.069	208'200	23'193.00	11.140
203'300	22'507.00	11.071	208'300	23'207.00	11.141
203'400	22'521.00	11.072	208'400	23'221.00	11.143
203'500	22'535.00	11.074	208'500	23'235.00	11.144
203'600	22'549.00	11.075	208'600	23'249.00	11.145
203'700	22'563.00	11.077	208'700	23'263.00	11.147
203'800	22'577.00	11.078	208'800	23'277.00	11.148
203'900	22'591.00	11.079	208'900	23'291.00	11.149
204'000	22'605.00	11.081	209'000	23'305.00	11.151
204'100	22'619.00	11.082	209'100	23'319.00	11.152
204'200	22'633.00	11.084	209'200	23'333.00	11.153
204'300	22'647.00	11.085	209'300	23'347.00	11.155
204'400	22'661.00	11.087	209'400	23'361.00	11.156
204'500	22'675.00	11.088	209'500	23'375.00	11.158
204'600	22'689.00	11.089	209'600	23'389.00	11.159
204'700	22'703.00	11.091	209'700	23'403.00	11.160
204'800	22'717.00	11.092	209'800	23'417.00	11.162
204'900	22'731.00	11.094	209'900	23'431.00	11.163
205'000	22'745.00	11.095	210'000	23'445.00	11.164

Barème de l'impôt sur le revenu 2012-2014

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
210'100	23'459.00	11.166	215'100	24'183.50	11.243
210'200	23'473.00	11.167	215'200	24'198.00	11.244
210'300	23'487.50	11.169	215'300	24'212.50	11.246
210'400	23'502.00	11.170	215'400	24'227.00	11.247
210'500	23'516.50	11.172	215'500	24'241.50	11.249
210'600	23'531.00	11.173	215'600	24'256.00	11.250
210'700	23'545.50	11.175	215'700	24'270.50	11.252
210'800	23'560.00	11.176	215'800	24'285.00	11.253
210'900	23'574.50	11.178	215'900	24'299.50	11.255
211'000	23'589.00	11.180	216'000	24'314.00	11.256
211'100	23'603.50	11.181	216'100	24'328.50	11.258
211'200	23'618.00	11.183	216'200	24'343.00	11.259
211'300	23'632.50	11.184	216'300	24'357.50	11.261
211'400	23'647.00	11.186	216'400	24'372.00	11.262
211'500	23'661.50	11.187	216'500	24'386.50	11.264
211'600	23'676.00	11.189	216'600	24'401.00	11.265
211'700	23'690.50	11.191	216'700	24'415.50	11.267
211'800	23'705.00	11.192	216'800	24'430.00	11.268
211'900	23'719.50	11.194	216'900	24'444.50	11.270
212'000	23'734.00	11.195	217'000	24'459.00	11.271
212'100	23'748.50	11.197	217'100	24'473.50	11.273
212'200	23'763.00	11.198	217'200	24'488.00	11.274
212'300	23'777.50	11.200	217'300	24'502.50	11.276
212'400	23'792.00	11.202	217'400	24'517.00	11.277
212'500	23'806.50	11.203	217'500	24'531.50	11.279
212'600	23'821.00	11.205	217'600	24'546.00	11.280
212'700	23'835.50	11.206	217'700	24'560.50	11.282
212'800	23'850.00	11.208	217'800	24'575.00	11.283
212'900	23'864.50	11.209	217'900	24'589.50	11.285
213'000	23'879.00	11.211	218'000	24'604.00	11.286
213'100	23'893.50	11.212	218'100	24'618.50	11.288
213'200	23'908.00	11.214	218'200	24'633.00	11.289
213'300	23'922.50	11.215	218'300	24'647.50	11.291
213'400	23'937.00	11.217	218'400	24'662.00	11.292
213'500	23'951.50	11.219	218'500	24'676.50	11.294
213'600	23'966.00	11.220	218'600	24'691.00	11.295
213'700	23'980.50	11.222	218'700	24'705.50	11.297
213'800	23'995.00	11.223	218'800	24'720.00	11.298
213'900	24'009.50	11.225	218'900	24'734.50	11.299
214'000	24'024.00	11.226	219'000	24'749.00	11.301
214'100	24'038.50	11.228	219'100	24'763.50	11.302
214'200	24'053.00	11.229	219'200	24'778.00	11.304
214'300	24'067.50	11.231	219'300	24'792.50	11.305
214'400	24'082.00	11.232	219'400	24'807.00	11.307
214'500	24'096.50	11.234	219'500	24'821.50	11.308
214'600	24'111.00	11.235	219'600	24'836.00	11.310
214'700	24'125.50	11.237	219'700	24'850.50	11.311
214'800	24'140.00	11.238	219'800	24'865.00	11.313
214'900	24'154.50	11.240	219'900	24'879.50	11.314
215'000	24'169.00	11.241	220'000	24'894.00	11.315

Barème de l'impôt sur le revenu 2012-2014

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
220'100	24'908.50	11.317	225'100	25'633.50	11.388
220'200	24'923.00	11.318	225'200	25'648.00	11.389
220'300	24'937.50	11.320	225'300	25'662.50	11.390
220'400	24'952.00	11.321	225'400	25'677.00	11.392
220'500	24'966.50	11.323	225'500	25'691.50	11.393
220'600	24'981.00	11.324	225'600	25'706.00	11.395
220'700	24'995.50	11.326	225'700	25'720.50	11.396
220'800	25'010.00	11.327	225'800	25'735.00	11.397
220'900	25'024.50	11.328	225'900	25'749.50	11.399
221'000	25'039.00	11.330	226'000	25'764.00	11.400
221'100	25'053.50	11.331	226'100	25'778.50	11.401
221'200	25'068.00	11.333	226'200	25'793.00	11.403
221'300	25'082.50	11.334	226'300	25'807.50	11.404
221'400	25'097.00	11.336	226'400	25'822.00	11.405
221'500	25'111.50	11.337	226'500	25'836.50	11.407
221'600	25'126.00	11.338	226'600	25'851.00	11.408
221'700	25'140.50	11.340	226'700	25'865.50	11.410
221'800	25'155.00	11.341	226'800	25'880.00	11.411
221'900	25'169.50	11.343	226'900	25'894.50	11.412
222'000	25'184.00	11.344	227'000	25'909.00	11.414
222'100	25'198.50	11.346	227'100	25'923.50	11.415
222'200	25'213.00	11.347	227'200	25'938.00	11.416
222'300	25'227.50	11.348	227'300	25'952.50	11.418
222'400	25'242.00	11.350	227'400	25'967.00	11.419
222'500	25'256.50	11.351	227'500	25'981.50	11.420
222'600	25'271.00	11.353	227'600	25'996.00	11.422
222'700	25'285.50	11.354	227'700	26'010.50	11.423
222'800	25'300.00	11.355	227'800	26'025.00	11.424
222'900	25'314.50	11.357	227'900	26'039.50	11.426
223'000	25'329.00	11.358	228'000	26'054.00	11.427
223'100	25'343.50	11.360	228'100	26'068.50	11.429
223'200	25'358.00	11.361	228'200	26'083.00	11.430
223'300	25'372.50	11.363	228'300	26'097.50	11.431
223'400	25'387.00	11.364	228'400	26'112.00	11.433
223'500	25'401.50	11.365	228'500	26'126.50	11.434
223'600	25'416.00	11.367	228'600	26'141.00	11.435
223'700	25'430.50	11.368	228'700	26'155.50	11.437
223'800	25'445.00	11.370	228'800	26'170.00	11.438
223'900	25'459.50	11.371	228'900	26'184.50	11.439
224'000	25'474.00	11.372	229'000	26'199.00	11.441
224'100	25'488.50	11.374	229'100	26'213.50	11.442
224'200	25'503.00	11.375	229'200	26'228.00	11.443
224'300	25'517.50	11.377	229'300	26'242.50	11.445
224'400	25'532.00	11.378	229'400	26'257.00	11.446
224'500	25'546.50	11.379	229'500	26'271.50	11.447
224'600	25'561.00	11.381	229'600	26'286.00	11.449
224'700	25'575.50	11.382	229'700	26'300.50	11.450
224'800	25'590.00	11.383	229'800	26'315.00	11.451
224'900	25'604.50	11.385	229'900	26'329.50	11.453
225'000	25'619.00	11.386	230'000	26'344.00	11.454

Barème de l'impôt sur le revenu 2012-2014

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
230'100	26'358.50	11.455	235'100	27'083.50	11.520
230'200	26'373.00	11.457	235'200	27'098.00	11.521
230'300	26'387.50	11.458	235'300	27'112.50	11.523
230'400	26'402.00	11.459	235'400	27'127.00	11.524
230'500	26'416.50	11.461	235'500	27'141.50	11.525
230'600	26'431.00	11.462	235'600	27'156.00	11.526
230'700	26'445.50	11.463	235'700	27'170.50	11.528
230'800	26'460.00	11.464	235'800	27'185.00	11.529
230'900	26'474.50	11.466	235'900	27'199.50	11.530
231'000	26'489.00	11.467	236'000	27'214.00	11.531
231'100	26'503.50	11.468	236'100	27'228.50	11.533
231'200	26'518.00	11.470	236'200	27'243.00	11.534
231'300	26'532.50	11.471	236'300	27'257.50	11.535
231'400	26'547.00	11.472	236'400	27'272.00	11.536
231'500	26'561.50	11.474	236'500	27'286.50	11.538
231'600	26'576.00	11.475	236'600	27'301.00	11.539
231'700	26'590.50	11.476	236'700	27'315.50	11.540
231'800	26'605.00	11.478	236'800	27'330.00	11.541
231'900	26'619.50	11.479	236'900	27'344.50	11.543
232'000	26'634.00	11.480	237'000	27'359.00	11.544
232'100	26'648.50	11.481	237'100	27'373.50	11.545
232'200	26'663.00	11.483	237'200	27'388.00	11.546
232'300	26'677.50	11.484	237'300	27'402.50	11.548
232'400	26'692.00	11.485	237'400	27'417.00	11.549
232'500	26'706.50	11.487	237'500	27'431.50	11.550
232'600	26'721.00	11.488	237'600	27'446.00	11.551
232'700	26'735.50	11.489	237'700	27'460.50	11.553
232'800	26'750.00	11.491	237'800	27'475.00	11.554
232'900	26'764.50	11.492	237'900	27'489.50	11.555
233'000	26'779.00	11.493	238'000	27'504.00	11.556
233'100	26'793.50	11.494	238'100	27'518.50	11.558
233'200	26'808.00	11.496	238'200	27'533.00	11.559
233'300	26'822.50	11.497	238'300	27'547.50	11.560
233'400	26'837.00	11.498	238'400	27'562.00	11.561
233'500	26'851.50	11.500	238'500	27'576.50	11.562
233'600	26'866.00	11.501	238'600	27'591.00	11.564
233'700	26'880.50	11.502	238'700	27'605.50	11.565
233'800	26'895.00	11.503	238'800	27'620.00	11.566
233'900	26'909.50	11.505	238'900	27'634.50	11.567
234'000	26'924.00	11.506	239'000	27'649.00	11.569
234'100	26'938.50	11.507	239'100	27'663.50	11.570
234'200	26'953.00	11.509	239'200	27'678.00	11.571
234'300	26'967.50	11.510	239'300	27'692.50	11.572
234'400	26'982.00	11.511	239'400	27'707.00	11.574
234'500	26'996.50	11.512	239'500	27'721.50	11.575
234'600	27'011.00	11.514	239'600	27'736.00	11.576
234'700	27'025.50	11.515	239'700	27'750.50	11.577
234'800	27'040.00	11.516	239'800	27'765.00	11.578
234'900	27'054.50	11.517	239'900	27'779.50	11.580
235'000	27'069.00	11.519	240'000	27'794.00	11.581

Barème de l'impôt sur le revenu 2012-2014

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
240'100	27'808.50	11.582	245'100	28'551.50	11.649
240'200	27'823.00	11.583	245'200	28'566.50	11.650
240'300	27'837.50	11.584	245'300	28'581.50	11.652
240'400	27'852.00	11.586	245'400	28'596.50	11.653
240'500	27'866.50	11.587	245'500	28'611.50	11.654
240'600	27'881.00	11.588	245'600	28'626.50	11.656
240'700	27'895.50	11.589	245'700	28'641.50	11.657
240'800	27'910.00	11.591	245'800	28'656.50	11.658
240'900	27'924.50	11.592	245'900	28'671.50	11.660
241'000	27'939.00	11.593	246'000	28'686.50	11.661
241'100	27'953.50	11.594	246'100	28'701.50	11.663
241'200	27'968.00	11.595	246'200	28'716.50	11.664
241'300	27'982.50	11.597	246'300	28'731.50	11.665
241'400	27'997.00	11.598	246'400	28'746.50	11.667
241'500	28'011.50	11.599	246'500	28'761.50	11.668
241'600	28'026.50	11.600	246'600	28'776.50	11.669
241'700	28'041.50	11.602	246'700	28'791.50	11.671
241'800	28'056.50	11.603	246'800	28'806.50	11.672
241'900	28'071.50	11.605	246'900	28'821.50	11.673
242'000	28'086.50	11.606	247'000	28'836.50	11.675
242'100	28'101.50	11.607	247'100	28'851.50	11.676
242'200	28'116.50	11.609	247'200	28'866.50	11.677
242'300	28'131.50	11.610	247'300	28'881.50	11.679
242'400	28'146.50	11.612	247'400	28'896.50	11.680
242'500	28'161.50	11.613	247'500	28'911.50	11.681
242'600	28'176.50	11.614	247'600	28'926.50	11.683
242'700	28'191.50	11.616	247'700	28'941.50	11.684
242'800	28'206.50	11.617	247'800	28'956.50	11.685
242'900	28'221.50	11.619	247'900	28'971.50	11.687
243'000	28'236.50	11.620	248'000	28'986.50	11.688
243'100	28'251.50	11.621	248'100	29'001.50	11.689
243'200	28'266.50	11.623	248'200	29'016.50	11.691
243'300	28'281.50	11.624	248'300	29'031.50	11.692
243'400	28'296.50	11.626	248'400	29'046.50	11.693
243'500	28'311.50	11.627	248'500	29'061.50	11.695
243'600	28'326.50	11.628	248'600	29'076.50	11.696
243'700	28'341.50	11.630	248'700	29'091.50	11.697
243'800	28'356.50	11.631	248'800	29'106.50	11.699
243'900	28'371.50	11.632	248'900	29'121.50	11.700
244'000	28'386.50	11.634	249'000	29'136.50	11.701
244'100	28'401.50	11.635	249'100	29'151.50	11.703
244'200	28'416.50	11.637	249'200	29'166.50	11.704
244'300	28'431.50	11.638	249'300	29'181.50	11.705
244'400	28'446.50	11.639	249'400	29'196.50	11.707
244'500	28'461.50	11.641	249'500	29'211.50	11.708
244'600	28'476.50	11.642	249'600	29'226.50	11.709
244'700	28'491.50	11.643	249'700	29'241.50	11.711
244'800	28'506.50	11.645	249'800	29'256.50	11.712
244'900	28'521.50	11.646	249'900	29'271.50	11.713
245'000	28'536.50	11.648	250'000	29'286.50	11.715

Barème de l'impôt sur le revenu 2012-2014

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
250'100	29'301.50	11.716	255'100	30'051.50	11.780
250'200	29'316.50	11.717	255'200	30'066.50	11.782
250'300	29'331.50	11.719	255'300	30'081.50	11.783
250'400	29'346.50	11.720	255'400	30'096.50	11.784
250'500	29'361.50	11.721	255'500	30'111.50	11.785
250'600	29'376.50	11.722	255'600	30'126.50	11.787
250'700	29'391.50	11.724	255'700	30'141.50	11.788
250'800	29'406.50	11.725	255'800	30'156.50	11.789
250'900	29'421.50	11.726	255'900	30'171.50	11.790
251'000	29'436.50	11.728	256'000	30'186.50	11.792
251'100	29'451.50	11.729	256'100	30'201.50	11.793
251'200	29'466.50	11.730	256'200	30'216.50	11.794
251'300	29'481.50	11.732	256'300	30'231.50	11.795
251'400	29'496.50	11.733	256'400	30'246.50	11.797
251'500	29'511.50	11.734	256'500	30'261.50	11.798
251'600	29'526.50	11.735	256'600	30'276.50	11.799
251'700	29'541.50	11.737	256'700	30'291.50	11.800
251'800	29'556.50	11.738	256'800	30'306.50	11.802
251'900	29'571.50	11.739	256'900	30'321.50	11.803
252'000	29'586.50	11.741	257'000	30'336.50	11.804
252'100	29'601.50	11.742	257'100	30'351.50	11.805
252'200	29'616.50	11.743	257'200	30'366.50	11.807
252'300	29'631.50	11.745	257'300	30'381.50	11.808
252'400	29'646.50	11.746	257'400	30'396.50	11.809
252'500	29'661.50	11.747	257'500	30'411.50	11.810
252'600	29'676.50	11.748	257'600	30'426.50	11.812
252'700	29'691.50	11.750	257'700	30'441.50	11.813
252'800	29'706.50	11.751	257'800	30'456.50	11.814
252'900	29'721.50	11.752	257'900	30'471.50	11.815
253'000	29'736.50	11.754	258'000	30'486.50	11.816
253'100	29'751.50	11.755	258'100	30'501.50	11.818
253'200	29'766.50	11.756	258'200	30'516.50	11.819
253'300	29'781.50	11.757	258'300	30'531.50	11.820
253'400	29'796.50	11.759	258'400	30'546.50	11.821
253'500	29'811.50	11.760	258'500	30'561.50	11.823
253'600	29'826.50	11.761	258'600	30'576.50	11.824
253'700	29'841.50	11.763	258'700	30'591.50	11.825
253'800	29'856.50	11.764	258'800	30'606.50	11.826
253'900	29'871.50	11.765	258'900	30'621.50	11.828
254'000	29'886.50	11.766	259'000	30'636.50	11.829
254'100	29'901.50	11.768	259'100	30'651.50	11.830
254'200	29'916.50	11.769	259'200	30'666.50	11.831
254'300	29'931.50	11.770	259'300	30'681.50	11.832
254'400	29'946.50	11.771	259'400	30'696.50	11.834
254'500	29'961.50	11.773	259'500	30'711.50	11.835
254'600	29'976.50	11.774	259'600	30'726.50	11.836
254'700	29'991.50	11.775	259'700	30'741.50	11.837
254'800	30'006.50	11.776	259'800	30'756.50	11.839
254'900	30'021.50	11.778	259'900	30'771.50	11.840
255'000	30'036.50	11.779	260'000	30'786.50	11.841

Barème de l'impôt sur le revenu 2012-2014

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
260'100	30'801.50	11.842	265'100	31'551.50	11.902
260'200	30'816.50	11.843	265'200	31'566.50	11.903
260'300	30'831.50	11.845	265'300	31'581.50	11.904
260'400	30'846.50	11.846	265'400	31'596.50	11.905
260'500	30'861.50	11.847	265'500	31'611.50	11.906
260'600	30'876.50	11.848	265'600	31'626.50	11.908
260'700	30'891.50	11.849	265'700	31'641.50	11.909
260'800	30'906.50	11.851	265'800	31'656.50	11.910
260'900	30'921.50	11.852	265'900	31'671.50	11.911
261'000	30'936.50	11.853	266'000	31'686.50	11.912
261'100	30'951.50	11.854	266'100	31'701.50	11.913
261'200	30'966.50	11.855	266'200	31'716.50	11.915
261'300	30'981.50	11.857	266'300	31'731.50	11.916
261'400	30'996.50	11.858	266'400	31'746.50	11.917
261'500	31'011.50	11.859	266'500	31'761.50	11.918
261'600	31'026.50	11.860	266'600	31'776.50	11.919
261'700	31'041.50	11.861	266'700	31'791.50	11.920
261'800	31'056.50	11.863	266'800	31'806.50	11.921
261'900	31'071.50	11.864	266'900	31'821.50	11.923
262'000	31'086.50	11.865	267'000	31'836.50	11.924
262'100	31'101.50	11.866	267'100	31'851.50	11.925
262'200	31'116.50	11.867	267'200	31'866.50	11.926
262'300	31'131.50	11.869	267'300	31'881.50	11.927
262'400	31'146.50	11.870	267'400	31'896.50	11.928
262'500	31'161.50	11.871	267'500	31'911.50	11.930
262'600	31'176.50	11.872	267'600	31'926.50	11.931
262'700	31'191.50	11.873	267'700	31'941.50	11.932
262'800	31'206.50	11.875	267'800	31'956.50	11.933
262'900	31'221.50	11.876	267'900	31'971.50	11.934
263'000	31'236.50	11.877	268'000	31'986.50	11.935
263'100	31'251.50	11.878	268'100	32'001.50	11.936
263'200	31'266.50	11.879	268'200	32'016.50	11.938
263'300	31'281.50	11.881	268'300	32'031.50	11.939
263'400	31'296.50	11.882	268'400	32'046.50	11.940
263'500	31'311.50	11.883	268'500	32'061.50	11.941
263'600	31'326.50	11.884	268'600	32'076.50	11.942
263'700	31'341.50	11.885	268'700	32'091.50	11.943
263'800	31'356.50	11.886	268'800	32'106.50	11.944
263'900	31'371.50	11.888	268'900	32'121.50	11.946
264'000	31'386.50	11.889	269'000	32'136.50	11.947
264'100	31'401.50	11.890	269'100	32'151.50	11.948
264'200	31'416.50	11.891	269'200	32'166.50	11.949
264'300	31'431.50	11.892	269'300	32'181.50	11.950
264'400	31'446.50	11.894	269'400	32'196.50	11.951
264'500	31'461.50	11.895	269'500	32'211.50	11.952
264'600	31'476.50	11.896	269'600	32'226.50	11.953
264'700	31'491.50	11.897	269'700	32'241.50	11.955
264'800	31'506.50	11.898	269'800	32'256.50	11.956
264'900	31'521.50	11.899	269'900	32'271.50	11.957
265'000	31'536.50	11.901	270'000	32'286.50	11.958

Barème de l'impôt sur le revenu 2012-2014

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
270'100	32'301.50	11.959	275'100	33'052.00	12.015
270'200	32'316.50	11.960	275'200	33'067.50	12.016
270'300	32'331.50	11.961	275'300	33'083.00	12.017
270'400	32'346.50	11.962	275'400	33'098.50	12.018
270'500	32'361.50	11.964	275'500	33'114.00	12.020
270'600	32'376.50	11.965	275'600	33'129.50	12.021
270'700	32'391.50	11.966	275'700	33'145.00	12.022
270'800	32'406.50	11.967	275'800	33'160.50	12.023
270'900	32'421.50	11.968	275'900	33'176.00	12.025
271'000	32'436.50	11.969	276'000	33'191.50	12.026
271'100	32'451.50	11.970	276'100	33'207.00	12.027
271'200	32'466.50	11.971	276'200	33'222.50	12.028
271'300	32'481.50	11.973	276'300	33'238.00	12.030
271'400	32'496.50	11.974	276'400	33'253.50	12.031
271'500	32'511.50	11.975	276'500	33'269.00	12.032
271'600	32'526.50	11.976	276'600	33'284.50	12.033
271'700	32'541.50	11.977	276'700	33'300.00	12.035
271'800	32'556.50	11.978	276'800	33'315.50	12.036
271'900	32'571.50	11.979	276'900	33'331.00	12.037
272'000	32'586.50	11.980	277'000	33'346.50	12.038
272'100	32'601.50	11.981	277'100	33'362.00	12.040
272'200	32'616.50	11.983	277'200	33'377.50	12.041
272'300	32'631.50	11.984	277'300	33'393.00	12.042
272'400	32'646.50	11.985	277'400	33'408.50	12.043
272'500	32'661.50	11.986	277'500	33'424.00	12.045
272'600	32'676.50	11.987	277'600	33'439.50	12.046
272'700	32'691.50	11.988	277'700	33'455.00	12.047
272'800	32'706.50	11.989	277'800	33'470.50	12.048
272'900	32'721.50	11.990	277'900	33'486.00	12.050
273'000	32'736.50	11.991	278'000	33'501.50	12.051
273'100	32'751.50	11.992	278'100	33'517.00	12.052
273'200	32'766.50	11.994	278'200	33'532.50	12.053
273'300	32'781.50	11.995	278'300	33'548.00	12.055
273'400	32'796.50	11.996	278'400	33'563.50	12.056
273'500	32'811.50	11.997	278'500	33'579.00	12.057
273'600	32'826.50	11.998	278'600	33'594.50	12.058
273'700	32'841.50	11.999	278'700	33'610.00	12.060
273'800	32'856.50	12.000	278'800	33'625.50	12.061
273'900	32'871.50	12.001	278'900	33'641.00	12.062
274'000	32'886.50	12.002	279'000	33'656.50	12.063
274'100	32'901.50	12.003	279'100	33'672.00	12.064
274'200	32'916.50	12.005	279'200	33'687.50	12.066
274'300	32'931.50	12.006	279'300	33'703.00	12.067
274'400	32'946.50	12.007	279'400	33'718.50	12.068
274'500	32'961.50	12.008	279'500	33'734.00	12.069
274'600	32'976.50	12.009	279'600	33'749.50	12.071
274'700	32'991.50	12.010	279'700	33'765.00	12.072
274'800	33'006.50	12.011	279'800	33'780.50	12.073
274'900	33'021.50	12.012	279'900	33'796.00	12.074
275'000	33'036.50	12.013	280'000	33'811.50	12.076

Barème de l'impôt sur le revenu 2012-2014

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
280'100	33'827.00	12.077	285'100	34'602.00	12.137
280'200	33'842.50	12.078	285'200	34'617.50	12.138
280'300	33'858.00	12.079	285'300	34'633.00	12.139
280'400	33'873.50	12.080	285'400	34'648.50	12.140
280'500	33'889.00	12.082	285'500	34'664.00	12.142
280'600	33'904.50	12.083	285'600	34'679.50	12.143
280'700	33'920.00	12.084	285'700	34'695.00	12.144
280'800	33'935.50	12.085	285'800	34'710.50	12.145
280'900	33'951.00	12.087	285'900	34'726.00	12.146
281'000	33'966.50	12.088	286'000	34'741.50	12.147
281'100	33'982.00	12.089	286'100	34'757.00	12.149
281'200	33'997.50	12.090	286'200	34'772.50	12.150
281'300	34'013.00	12.091	286'300	34'788.00	12.151
281'400	34'028.50	12.093	286'400	34'803.50	12.152
281'500	34'044.00	12.094	286'500	34'819.00	12.153
281'600	34'059.50	12.095	286'600	34'834.50	12.154
281'700	34'075.00	12.096	286'700	34'850.00	12.156
281'800	34'090.50	12.097	286'800	34'865.50	12.157
281'900	34'106.00	12.099	286'900	34'881.00	12.158
282'000	34'121.50	12.100	287'000	34'896.50	12.159
282'100	34'137.00	12.101	287'100	34'912.00	12.160
282'200	34'152.50	12.102	287'200	34'927.50	12.161
282'300	34'168.00	12.103	287'300	34'943.00	12.163
282'400	34'183.50	12.105	287'400	34'958.50	12.164
282'500	34'199.00	12.106	287'500	34'974.00	12.165
282'600	34'214.50	12.107	287'600	34'989.50	12.166
282'700	34'230.00	12.108	287'700	35'005.00	12.167
282'800	34'245.50	12.109	287'800	35'020.50	12.168
282'900	34'261.00	12.111	287'900	35'036.00	12.170
283'000	34'276.50	12.112	288'000	35'051.50	12.171
283'100	34'292.00	12.113	288'100	35'067.00	12.172
283'200	34'307.50	12.114	288'200	35'082.50	12.173
283'300	34'323.00	12.115	288'300	35'098.00	12.174
283'400	34'338.50	12.117	288'400	35'113.50	12.175
283'500	34'354.00	12.118	288'500	35'129.00	12.176
283'600	34'369.50	12.119	288'600	35'144.50	12.178
283'700	34'385.00	12.120	288'700	35'160.00	12.179
283'800	34'400.50	12.121	288'800	35'175.50	12.180
283'900	34'416.00	12.123	288'900	35'191.00	12.181
284'000	34'431.50	12.124	289'000	35'206.50	12.182
284'100	34'447.00	12.125	289'100	35'222.00	12.183
284'200	34'462.50	12.126	289'200	35'237.50	12.184
284'300	34'478.00	12.127	289'300	35'253.00	12.186
284'400	34'493.50	12.129	289'400	35'268.50	12.187
284'500	34'509.00	12.130	289'500	35'284.00	12.188
284'600	34'524.50	12.131	289'600	35'299.50	12.189
284'700	34'540.00	12.132	289'700	35'315.00	12.190
284'800	34'555.50	12.133	289'800	35'330.50	12.191
284'900	34'571.00	12.134	289'900	35'346.00	12.192
285'000	34'586.50	12.136	290'000	35'361.50	12.194

Barème de l'impôt sur le revenu 2012-2014

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
290'100	35'377.00	12.195	295'100	36'152.00	12.251
290'200	35'392.50	12.196	295'200	36'167.50	12.252
290'300	35'408.00	12.197	295'300	36'183.00	12.253
290'400	35'423.50	12.198	295'400	36'198.50	12.254
290'500	35'439.00	12.199	295'500	36'214.00	12.255
290'600	35'454.50	12.200	295'600	36'229.50	12.256
290'700	35'470.00	12.202	295'700	36'245.00	12.257
290'800	35'485.50	12.203	295'800	36'260.50	12.258
290'900	35'501.00	12.204	295'900	36'276.00	12.260
291'000	35'516.50	12.205	296'000	36'291.50	12.261
291'100	35'532.00	12.206	296'100	36'307.00	12.262
291'200	35'547.50	12.207	296'200	36'322.50	12.263
291'300	35'563.00	12.208	296'300	36'338.00	12.264
291'400	35'578.50	12.210	296'400	36'353.50	12.265
291'500	35'594.00	12.211	296'500	36'369.00	12.266
291'600	35'609.50	12.212	296'600	36'384.50	12.267
291'700	35'625.00	12.213	296'700	36'400.00	12.268
291'800	35'640.50	12.214	296'800	36'415.50	12.269
291'900	35'656.00	12.215	296'900	36'431.00	12.270
292'000	35'671.50	12.216	297'000	36'446.50	12.272
292'100	35'687.00	12.217	297'100	36'462.00	12.273
292'200	35'702.50	12.219	297'200	36'477.50	12.274
292'300	35'718.00	12.220	297'300	36'493.00	12.275
292'400	35'733.50	12.221	297'400	36'508.50	12.276
292'500	35'749.00	12.222	297'500	36'524.00	12.277
292'600	35'764.50	12.223	297'600	36'539.50	12.278
292'700	35'780.00	12.224	297'700	36'555.00	12.279
292'800	35'795.50	12.225	297'800	36'570.50	12.280
292'900	35'811.00	12.226	297'900	36'586.00	12.281
293'000	35'826.50	12.227	298'000	36'601.50	12.282
293'100	35'842.00	12.229	298'100	36'617.00	12.283
293'200	35'857.50	12.230	298'200	36'632.50	12.285
293'300	35'873.00	12.231	298'300	36'648.00	12.286
293'400	35'888.50	12.232	298'400	36'663.50	12.287
293'500	35'904.00	12.233	298'500	36'679.00	12.288
293'600	35'919.50	12.234	298'600	36'694.50	12.289
293'700	35'935.00	12.235	298'700	36'710.00	12.290
293'800	35'950.50	12.236	298'800	36'725.50	12.291
293'900	35'966.00	12.237	298'900	36'741.00	12.292
294'000	35'981.50	12.239	299'000	36'756.50	12.293
294'100	35'997.00	12.240	299'100	36'772.00	12.294
294'200	36'012.50	12.241	299'200	36'787.50	12.295
294'300	36'028.00	12.242	299'300	36'803.00	12.296
294'400	36'043.50	12.243	299'400	36'818.50	12.297
294'500	36'059.00	12.244	299'500	36'834.00	12.298
294'600	36'074.50	12.245	299'600	36'849.50	12.300
294'700	36'090.00	12.246	299'700	36'865.00	12.301
294'800	36'105.50	12.247	299'800	36'880.50	12.302
294'900	36'121.00	12.249	299'900	36'896.00	12.303
295'000	36'136.50	12.250	300'000	36'911.50	12.304

Barème de l'impôt sur le revenu 2012-2014

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	36'911.50
Impôt s/ 127'900 à 15.5 %	19'824.50
Impôt total	<u>56'736.00</u>

Taux :

$\frac{56'736.00 \times 1'00}{427'900}$	13.259 %
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