

Barème des gains simples (célibataires, personnes seules, ainsi que personnes mariées dont le conjoint ne travaille pas)

Le barème F est uniquement applicable pour les frontaliers italiens mariés, dont le conjoint travaille ailleurs qu'en Suisse

Revenu mensuel brut moyen		Impôts en pour-cent							
de	à	Personnes seules Célibataires	Personnes mariées avec droit d'allocations						
			0 enfant	1 enfant	2 enfants	3 enfants	4 enfants	5 enfants	6 enfants
		A0	B0 - F0	B1 - F1	B2 - F2	B3 - F3	B4 - F4	B5 - F5	B6 – F6
1'901	2'000	0.23							
2'001	2'100	0.39							
2'101	2'200	0.72							
2'201	2'300	0.85							
2'301	2'400	1.12							
2'401	2'500	1.34							
2'501	2'600	1.70							
2'601	2'700	2.10							
2'701	2'800	2.28							
2'801	2'900	2.69							
2'901	3'000	2.90	0.01						
3'001	3'100	3.33	0.19						
3'101	3'200	3.55	0.36						
3'201	3'300	4.02	0.69						
3'301	3'400	4.53	0.97						
3'401	3'500	4.76	1.26						
3'501	3'600	5.24	1.56						
3'601	3'700	5.47	1.83						
3'701	3'800	5.96	2.12						
3'801	3'900	6.18	2.38						
3'901	4'000	6.72	2.66	0.11					
4'001	4'100	6.91	2.97	0.25					
4'101	4'200	7.13	3.27	0.37					
4'201	4'300	7.31	3.53	0.50					
4'301	4'400	7.49	3.78	0.63					
4'401	4'500	7.70	4.06	0.76					
4'501	4'600	7.88	4.25	0.89					
4'601	4'700	8.09	4.45	1.10					
4'701	4'800	8.28	4.63	1.35					
4'801	4'900	8.52	4.80	1.58	0.07				
4'901	5'000	8.72	4.92	1.80	0.17				
5'001	5'100	8.92	5.04	2.05	0.27				
5'101	5'200	9.16	5.18	2.27	0.39				
5'201	5'300	9.36	5.30	2.51	0.49				
5'301	5'400	9.59	5.44	2.72	0.61				
5'401	5'500	9.78	5.56	2.93	0.71				
5'501	5'600	10.02	5.70	3.08	0.82				
5'601	5'700	10.21	5.82	3.24	0.91				
5'701	5'800	10.40	5.93	3.39	1.01				
5'801	5'900	10.56	6.05	3.50	1.11	0.01			
5'901	6'000	10.73	6.17	3.61	1.23	0.09			
6'001	6'100	10.89	6.28	3.72	1.43	0.18			
6'101	6'200	11.05	6.40	3.85	1.62	0.27			
6'201	6'300	11.21	6.51	3.96	1.82	0.36			
6'301	6'400	11.36	6.62	4.07	2.01	0.44			
6'401	6'500	11.52	6.73	4.18	2.16	0.53			
6'501	6'600	11.67	6.83	4.29	2.30	0.62			
6'601	6'700	11.83	6.94	4.40	2.45	0.70			
6'701	6'800	11.98	7.04	4.51	2.58	0.78			
6'801	6'900	12.17	7.17	4.62	2.70	0.87			
6'901	7'000	12.32	7.29	4.75	2.81	0.95	0.03		
7'001	7'100	12.47	7.40	4.87	2.91	1.04	0.10		
7'101	7'200	12.62	7.51	4.99	3.02	1.12	0.17		
7'201	7'300	12.77	7.63	5.11	3.13	1.21	0.24		
7'301	7'400	12.91	7.74	5.23	3.24	1.30	0.32		
7'401	7'500	13.05	7.85	5.35	3.35	1.42	0.39		
7'501	7'600	13.19	7.96	5.47	3.45	1.56	0.47		
7'601	7'700	13.32	8.07	5.59	3.56	1.69	0.54		
7'701	7'800	13.44	8.17	5.71	3.67	1.83	0.62		
7'801	7'900	13.60	8.27	5.83	3.78	1.93	0.69		
7'901	8'000	13.75	8.36	5.95	3.88	2.04	0.77		
8'001	8'100	13.91	8.46	6.06	3.98	2.14	0.84	0.04	
8'101	8'200	14.09	8.57	6.18	4.09	2.24	0.92	0.10	
8'201	8'300	14.24	8.66	6.30	4.19	2.34	1.00	0.16	
8'301	8'400	14.40	8.75	6.41	4.28	2.45	1.08	0.23	
8'401	8'500	14.55	8.84	6.53	4.37	2.55	1.15	0.29	

Revenu mensuel brut moyen		Impôts en pour-cent							
de	à	Personnes seules Célibataires	Personnes mariées avec droit d'allocations						
			0 enfant	1 enfant	2 enfants	3 enfants	4 enfants	5 enfants	6 enfants
		A0	B0 - F0	B1 - F1	B2 - F2	B3 - F3	B4 - F4	B5 - F5	B6 – F6
8'501	8'600	14.70	8.94	6.64	4.46	2.65	1.21	0.36	
8'601	8'700	14.86	9.04	6.75	4.55	2.75	1.25	0.42	
8'701	8'800	15.01	9.14	6.85	4.67	2.86	1.29	0.49	
8'801	8'900	15.16	9.24	6.97	4.79	2.97	1.34	0.56	
8'901	9'000	15.31	9.33	7.07	4.91	3.07	1.44	0.63	
9'001	9'100	15.46	9.43	7.17	5.02	3.17	1.53	0.69	
9'101	9'200	15.60	9.53	7.27	5.14	3.27	1.63	0.76	0.04
9'201	9'300	15.73	9.62	7.37	5.25	3.36	1.73	0.83	0.10
9'301	9'400	15.87	9.72	7.47	5.37	3.45	1.82	0.90	0.15
9'401	9'500	16.00	9.80	7.58	5.48	3.54	1.92	0.97	0.21
9'501	9'600	16.17	9.91	7.69	5.61	3.63	2.03	1.03	0.28
9'601	9'700	16.31	10.00	7.79	5.72	3.72	2.12	1.08	0.34
9'701	9'800	16.45	10.08	7.89	5.82	3.81	2.22	1.12	0.40
9'801	9'900	16.59	10.17	7.99	5.93	3.89	2.32	1.16	0.45
9'901	10'000	16.73	10.26	8.09	6.03	3.98	2.42	1.20	0.51
10'001	10'100	16.87	10.36	8.19	6.14	4.07	2.51	1.24	0.57
10'101	10'200	17.00	10.45	8.30	6.25	4.17	2.61	1.28	0.63
10'201	10'300	17.14	10.55	8.40	6.35	4.27	2.70	1.33	0.69
10'301	10'400	17.27	10.64	8.50	6.46	4.38	2.79	1.37	0.76
10'401	10'500	17.41	10.74	8.59	6.56	4.50	2.87	1.42	0.82
10'501	10'600	17.54	10.83	8.68	6.66	4.61	2.96	1.51	0.88
10'601	10'700	17.71	10.95	8.77	6.78	4.72	3.05	1.60	0.95
10'701	10'800	17.84	11.04	8.88	6.89	4.85	3.14	1.71	0.98
10'801	10'900	17.97	11.13	8.98	6.99	4.95	3.22	1.80	1.02
10'901	11'000	18.14	11.24	9.09	7.10	5.07	3.32	1.89	1.06
11'001	11'100	18.28	11.34	9.19	7.20	5.17	3.41	1.98	1.10
11'101	11'200	18.42	11.42	9.30	7.30	5.29	3.49	2.09	1.14
11'201	11'300	18.59	11.53	9.42	7.42	5.41	3.59	2.18	1.18
11'301	11'400	18.75	11.64	9.52	7.53	5.52	3.68	2.27	1.22
11'401	11'500	18.88	11.74	9.63	7.63	5.63	3.77	2.36	1.26
11'501	11'600	19.04	11.85	9.75	7.74	5.75	3.86	2.45	1.30
11'601	11'700	19.19	11.95	9.85	7.86	5.85	3.98	2.54	1.35
11'701	11'800	19.32	12.04	9.96	7.96	5.97	4.09	2.63	1.39
11'801	11'900	19.47	12.14	10.07	8.08	6.08	4.21	2.72	1.43
11'901	12'000	19.63	12.25	10.17	8.20	6.18	4.33	2.80	1.50
12'001	12'100	19.75	12.33	10.28	8.30	6.30	4.43	2.89	1.59
12'101	12'200	19.90	12.43	10.38	8.41	6.40	4.55	2.98	1.69
12'201	12'300	20.06	12.53	10.50	8.53	6.53	4.67	3.07	1.78
12'301	12'400	20.18	12.62	10.61	8.63	6.64	4.77	3.16	1.86
12'401	12'500	20.33	12.73	10.70	8.74	6.74	4.88	3.24	1.95
12'501	12'600	20.48	12.84	10.81	8.85	6.85	4.99	3.34	2.04
12'601	12'700	20.60	12.96	10.91	8.95	6.96	5.09	3.43	2.12
12'701	12'800	20.75	13.11	11.01	9.07	7.07	5.21	3.51	2.21
12'801	12'900	20.89	13.27	11.11	9.19	7.18	5.33	3.60	2.29
12'901	13'000	21.01	13.40	11.21	9.29	7.29	5.43	3.71	2.37
13'001	13'100	21.15	13.55	11.31	9.41	7.40	5.55	3.81	2.46
13'101	13'200	21.29	13.71	11.42	9.52	7.51	5.67	3.92	2.55
13'201	13'300	21.40	13.83	11.52	9.62	7.62	5.77	4.03	2.63
13'301	13'400	21.54	13.99	11.62	9.73	7.73	5.88	4.13	2.72
13'401	13'500	21.68	14.14	11.73	9.84	7.84	6.00	4.25	2.81
13'501	13'600	21.79	14.27	11.86	9.93	7.96	6.09	4.36	2.88
13'601	13'700	21.93	14.43	12.00	10.03	8.07	6.20	4.47	2.97
13'701	13'800	22.07	14.61	12.15	10.14	8.18	6.31	4.58	3.06
13'801	13'900	22.19	14.76	12.30	10.24	8.30	6.41	4.69	3.14
13'901	14'000	22.34	14.95	12.44	10.35	8.40	6.52	4.80	3.22
14'001	14'100	22.47	15.13	12.59	10.46	8.51	6.64	4.91	3.30
14'101	14'200	22.58	15.29	12.74	10.55	8.62	6.74	5.02	3.39
14'201	14'300	22.72	15.47	12.88	10.66	8.72	6.86	5.12	3.50
14'301	14'400	22.85	15.64	13.03	10.77	8.83	6.98	5.24	3.61
14'401	14'500	22.96	15.78	13.17	10.88	8.94	7.08	5.34	3.71
14'501	14'600	23.09	15.96	13.31	11.03	9.04	7.19	5.44	3.83
14'601	14'700	23.18	16.13	13.49	11.19	9.15	7.31	5.55	3.94
14'701	14'800	23.24	16.27	13.67	11.33	9.26	7.41	5.66	4.04
14'801	14'900	23.33	16.44	13.83	11.48	9.35	7.52	5.76	4.15
14'901	15'000	23.41	16.57	14.02	11.64	9.46	7.64	5.88	4.26
15'001	15'100	23.47	16.68	14.19	11.77	9.57	7.73	5.99	4.35
15'101	15'200	23.56	16.81	14.35	11.91	9.66	7.85	6.09	4.46
15'201	15'300	23.64	16.95	14.52	12.06	9.77	7.96	6.20	4.57
15'301	15'400	23.70	17.06	14.69	12.19	9.88	8.06	6.31	4.67
15'401	15'500	23.78	17.20	14.84	12.35	10.00	8.17	6.42	4.78
15'501	15'600	23.86	17.33	15.01	12.53	10.15	8.28	6.53	4.89
15'601	15'700	23.92	17.44	15.18	12.69	10.30	8.38	6.64	4.99
15'701	15'800	23.99	17.58	15.34	12.87	10.43	8.48	6.74	5.10
15'801	15'900	24.04	17.68	15.47	13.02	10.58	8.58	6.85	5.19
15'901	16'000	24.11	17.80	15.61	13.21	10.73	8.69	6.97	5.31
16'001	16'100	24.19	17.93	15.73	13.38	10.87	8.80	7.07	5.42

Revenu mensuel brut moyen		Impôts en pour-cent							
de	à	Personnes seules	Personnes mariées avec droit d'allocations						
		Célibataires	0 enfant	1 enfant	2 enfants	3 enfants	4 enfants	5 enfants	6 enfants
		A0	B0 - F0	B1 - F1	B2 - F2	B3 - F3	B4 - F4	B5 - F5	B6 - F6
16'101	16'200	24.24	18.03	15.86	13.53	11.01	8.90	7.18	5.51
16'201	16'300	24.31	18.15	16.00	13.70	11.16	9.01	7.29	5.62
16'301	16'400	24.37	18.26	16.12	13.88	11.30	9.12	7.39	5.73
16'401	16'500	24.42	18.36	16.24	14.03	11.44	9.22	7.50	5.83
16'501	16'600	24.48	18.47	16.38	14.21	11.62	9.37	7.60	5.95
16'601	16'700	24.54	18.58	16.49	14.38	11.78	9.52	7.70	6.06
16'701	16'800	24.59	18.67	16.61	14.50	11.96	9.65	7.81	6.16
16'801	16'900	24.65	18.78	16.74	14.64	12.14	9.80	7.92	6.28
16'901	17'000	24.71	18.89	16.84	14.78	12.30	9.95	8.02	6.39
17'001	17'100	24.76	18.97	16.96	14.89	12.48	10.08	8.13	6.48
17'101	17'200	24.82	19.08	17.08	15.03	12.65	10.23	8.23	6.59
17'201	17'300	24.88	19.18	17.18	15.16	12.81	10.38	8.33	6.70
17'301	17'400	24.92	19.27	17.29	15.27	12.99	10.51	8.44	6.80
17'401	17'500	24.98	19.37	17.41	15.40	13.16	10.66	8.56	6.91
17'501	17'600	25.04	19.47	17.50	15.53	13.32	10.83	8.69	7.02
17'601	17'700	25.08	19.55	17.61	15.64	13.49	10.99	8.83	7.12
17'701	17'800	25.15	19.65	17.72	15.76	13.63	11.17	8.98	7.22
17'801	17'900	25.22	19.75	17.81	15.88	13.75	11.36	9.12	7.33
17'901	18'000	25.26	19.83	17.91	15.98	13.88	11.52	9.26	7.42
18'001	18'100	25.32	19.92	18.02	16.10	14.01	11.70	9.41	7.54
18'101	18'200	25.38	20.02	18.11	16.22	14.13	11.88	9.55	7.65
18'201	18'300	25.42	20.09	18.21	16.32	14.25	12.03	9.69	7.74
18'301	18'400	25.48	20.17	18.31	16.43	14.38	12.20	9.84	7.85
18'401	18'500	25.54	20.26	18.40	16.54	14.50	12.37	9.98	7.96
18'501	18'600	25.58	20.33	18.49	16.63	14.62	12.52	10.15	8.09
18'601	18'700	25.64	20.41	18.59	16.74	14.75	12.69	10.33	8.24
18'701	18'800	25.69	20.50	18.68	16.85	14.85	12.83	10.50	8.39
18'801	18'900	25.73	20.56	18.77	16.94	14.97	12.95	10.67	8.52
18'901	19'000	25.79	20.64	18.87	17.04	15.09	13.08	10.85	8.67
19'001	19'100	25.85	20.72	18.96	17.15	15.19	13.21	11.02	8.82
19'101	19'200	25.88	20.79	19.04	17.23	15.30	13.32	11.18	8.95
19'201	19'300	25.94	20.87	19.12	17.34	15.40	13.45	11.33	9.11
19'301	19'400	25.99	20.95	19.20	17.44	15.52	13.57	11.50	9.26
19'401	19'500	26.03	21.01	19.28	17.52	15.62	13.68	11.66	9.40
19'501	19'600	26.08	21.09	19.36	17.62	15.72	13.81	11.81	9.56
19'601	19'700	26.13	21.16	19.44	17.72	15.83	13.93	11.98	9.74
19'701	19'800	26.17	21.22	19.52	17.81	15.93	14.03	12.11	9.89
19'801	19'900	26.22	21.30	19.60	17.90	16.02	14.15	12.23	10.07
19'901	20'000	26.27	21.37	19.68	18.00	16.13	14.27	12.36	10.24
20'001	20'100	26.31	21.43	19.75	18.07	16.22	14.36	12.48	10.39
20'101	20'200	26.36	21.51	19.83	18.16	16.32	14.48	12.59	10.56
20'201	20'300	26.41	21.58	19.91	18.25	16.42	14.59	12.72	10.72
20'301	20'400	26.44	21.64	19.98	18.32	16.52	14.69	12.84	10.86
20'401	20'500	26.49	21.71	20.05	18.41	16.61	14.80	12.95	11.02
20'501	20'600	26.54	21.78	20.13	18.50	16.71	14.90	13.07	11.18
20'601	20'700	26.58	21.83	20.20	18.56	16.80	14.99	13.19	11.32
20'701	20'800	26.63	21.91	20.27	18.65	16.89	15.10	13.30	11.47
20'801	20'900	26.67	21.97	20.35	18.73	16.98	15.20	13.41	11.59
20'901	21'000	26.71	22.03	20.42	18.80	17.08	15.29	13.52	11.70
21'001	21'100	26.75	22.10	20.48	18.88	17.16	15.39	13.62	11.83
21'101	21'200	26.80	22.17	20.56	18.97	17.25	15.50	13.73	11.95
21'201	21'300	26.83	22.22	20.63	19.03	17.33	15.58	13.84	12.06
21'301	21'400	26.88	22.28	20.69	19.11	17.41	15.68	13.94	12.18
21'401	21'500	26.93	22.35	20.76	19.19	17.49	15.78	14.05	12.30
21'501	21'600	26.96	22.40	20.83	19.25	17.57	15.87	14.15	12.40
21'601	21'700	27.00	22.47	20.89	19.33	17.65	15.97	14.24	12.52
21'701	21'800	27.05	22.53	20.96	19.41	17.74	16.06	14.35	12.64
21'801	21'900	27.08	22.58	21.03	19.47	17.81	16.14	14.45	12.73
21'901	22'000	27.12	22.65	21.09	19.55	17.89	16.24	14.54	12.85
22'001	22'100	27.17	22.71	21.16	19.63	17.97	16.33	14.64	12.96
22'101	22'200	27.20	22.76	21.22	19.69	18.05	16.41	14.74	13.05
22'201	22'300	27.24	22.82	21.28	19.76	18.12	16.49	14.83	13.16
22'301	22'400	27.28	22.88	21.35	19.84	18.20	16.58	14.93	13.27
22'401	22'500	27.31	22.93	21.42	19.90	18.28	16.65	15.02	13.36
22'501	22'600	27.36	22.99	21.47	19.97	18.35	16.74	15.11	13.47
22'601	22'700	27.40	23.05	21.54	20.04	18.43	16.83	15.20	13.57
22'701	22'800	27.43	23.10	21.60	20.10	18.50	16.90	15.30	13.66
22'801	22'900	27.47	23.16	21.66	20.17	18.57	16.98	15.38	13.76
22'901	23'000	27.50	23.21	21.72	20.23	18.64	17.05	15.47	13.84
23'001	23'100	27.54	23.26	21.78	20.30	18.72	17.13	15.57	13.95
23'101	23'200	27.58	23.32	21.84	20.37	18.78	17.21	15.64	14.04
23'201	23'300	27.61	23.37	21.90	20.43	18.85	17.28	15.73	14.13
23'301	23'400	27.65	23.43	21.96	20.50	18.93	17.36	15.81	14.23
23'401	23'500	27.69	23.48	22.02	20.56	18.99	17.44	15.89	14.32
23'501	23'600	27.71	23.53	22.07	20.62	19.06	17.51	15.97	14.41
23'601	23'700	27.75	23.58	22.14	20.69	19.14	17.59	16.06	14.50

Revenu mensuel brut moyen		Impôts en pour-cent							
de	à	Personnes seules Célibataires	Personnes mariées avec droit d'allocations						
			0 enfant	1 enfant	2 enfants	3 enfants	4 enfants	5 enfants	6 enfants
		A0	B0 - F0	B1 - F1	B2 - F2	B3 - F3	B4 - F4	B5 - F5	B6 - F6
23'701	23'800	27.79	23.64	22.19	20.75	19.20	17.67	16.13	14.60
23'801	23'900	27.82	23.68	22.25	20.81	19.27	17.73	16.21	14.68
23'901	24'000	27.86	23.74	22.31	20.87	19.34	17.81	16.29	14.77
24'001	24'100	27.90	23.79	22.36	20.94	19.40	17.89	16.37	14.87
24'101	24'200	27.92	23.84	22.41	20.99	19.47	17.95	16.45	14.94
24'201	24'300	27.96	23.89	22.47	21.06	19.54	18.03	16.53	15.03
24'301	24'400	28.00	23.94	22.52	21.12	19.60	18.10	16.60	15.11
24'401	24'500	28.03	23.99	22.58	21.17	19.67	18.16	16.67	15.19
24'501	24'600	28.06	24.04	22.64	21.23	19.74	18.24	16.75	15.27
24'601	24'700	28.10	24.09	22.69	21.30	19.80	18.31	16.82	15.36
24'701	24'800	28.13	24.13	22.74	21.35	19.86	18.37	16.90	15.43
24'801	24'900	28.16	24.18	22.80	21.41	19.93	18.44	16.98	15.51
24'901	25'000	28.20	24.24	22.85	21.47	19.99	18.52	17.05	15.59
25'001	25'100	28.23	24.28	22.90	21.52	20.05	18.58	17.12	15.66
25'101	25'200	28.26	24.33	22.96	21.58	20.12	18.65	17.20	15.74
25'201	25'300	28.30	24.38	23.00	21.64	20.17	18.72	17.26	15.82
25'301	25'400	28.32	24.42	23.06	21.69	20.23	18.78	17.33	15.89
25'401	25'500	28.36	24.47	23.11	21.75	20.30	18.85	17.41	15.97
25'501	25'600	28.40	24.52	23.16	21.81	20.35	18.92	17.47	16.05
25'601	25'700	28.42	24.56	23.21	21.86	20.41	18.97	17.54	16.12
25'701	25'800	28.45	24.61	23.26	21.92	20.48	19.04	17.62	16.19
25'801	25'900	28.49	24.66	23.31	21.97	20.53	19.11	17.68	16.27
25'901	26'000	28.51	24.69	23.36	22.02	20.59	19.16	17.75	16.34
26'001	26'100	28.55	24.74	23.41	22.08	20.66	19.23	17.82	16.41
26'101	26'200	28.58	24.79	23.46	22.14	20.71	19.30	17.89	16.49
26'201	26'300	28.60	24.82	23.50	22.18	20.77	19.35	17.95	16.55
26'301	26'400	28.64	24.87	23.55	22.24	20.82	19.42	18.02	16.63
26'401	26'500	28.67	24.92	23.60	22.29	20.88	19.48	18.09	16.70
26'501	26'600	28.70	24.96	23.65	22.34	20.94	19.54	18.15	16.77
26'601	26'700	28.73	25.00	23.69	22.39	20.99	19.60	18.21	16.84
26'701	26'800	28.76	25.05	23.74	22.45	21.05	19.67	18.28	16.91
26'801	26'900	28.79	25.08	23.79	22.49	21.11	19.72	18.35	16.97
26'901	27'000	28.82	25.13	23.83	22.55	21.16	19.78	18.41	17.05
27'001	27'100	28.85	25.18	23.88	22.60	21.22	19.85	18.47	17.12
27'101	27'200	28.87	25.21	23.93	22.64	21.27	19.90	18.54	17.18
27'201	27'300	28.91	25.26	23.97	22.70	21.32	19.96	18.60	17.25
27'301	27'400	28.94	25.30	24.02	22.75	21.38	20.02	18.66	17.32
27'401	27'500	28.96	25.34	24.06	22.79	21.43	20.07	18.72	17.38
27'501	27'600	28.99	25.38	24.11	22.84	21.48	20.13	18.78	17.45
27'601	27'700	29.03	25.43	24.15	22.90	21.54	20.19	18.85	17.52
27'701	27'800	29.05	25.46	24.20	22.94	21.59	20.24	18.91	17.57
27'801	27'900	29.08	25.50	24.24	22.99	21.64	20.30	18.96	17.64
27'901	28'000	29.11	25.55	24.29	23.04	21.69	20.36	19.03	17.71
28'001	28'100	29.13	25.58	24.33	23.08	21.75	20.41	19.09	17.77
28'101	28'200	29.16	25.62	24.37	23.13	21.79	20.47	19.14	17.83
28'201	28'300	29.19	25.67	24.42	23.18	21.85	20.53	19.21	17.90
28'301	28'400	29.21	25.70	24.46	23.22	21.90	20.58	19.27	17.96
28'401	28'500	29.25	25.74	24.50	23.27	21.95	20.63	19.32	18.02
28'501	28'600	29.28	25.78	24.55	23.32	22.00	20.69	19.38	18.09
28'601	28'700	29.30	25.81	24.59	23.36	22.05	20.74	19.44	18.14
28'701	28'800	29.33	25.86	24.63	23.41	22.10	20.80	19.49	18.21
28'801	28'900	29.36	25.90	24.67	23.46	22.15	20.85	19.55	18.27
28'901	29'000	29.38	25.93	24.71	23.50	22.20	20.90	19.61	18.32
29'001	29'100	29.41	25.97	24.75	23.55	22.24	20.95	19.66	18.39
29'101	29'200	29.44	26.01	24.80	23.60	22.30	21.01	19.72	18.45
29'201	29'300	29.46	26.04	24.84	23.63	22.34	21.05	19.78	18.50
29'301	29'400	29.49	26.08	24.87	23.68	22.39	21.11	19.83	18.57
29'401	29'500	29.52	26.12	24.92	23.73	22.44	21.17	19.89	18.63
29'501	29'600	29.54	26.15	24.96	23.76	22.49	21.21	19.95	18.68
29'601	29'700	29.57	26.19	25.00	23.81	22.53	21.26	20.00	18.74
29'701	29'800	29.60	26.23	25.04	23.86	22.58	21.32	20.05	18.80
29'801	29'900	29.61	26.26	25.08	23.89	22.63	21.36	20.11	18.85
29'901	30'000	29.64	26.30	25.11	23.94	22.67	21.42	20.16	18.91
30'001	30'100	29.65	26.33	25.15	23.98	22.72	21.46	20.21	18.96
30'101	30'200	29.68	26.37	25.20	24.02	22.77	21.51	20.27	19.02
30'201	30'300	29.70	26.40	25.23	24.07	22.81	21.56	20.32	19.08
30'301	30'400	29.72	26.43	25.27	24.10	22.85	21.61	20.37	19.13
30'401	30'500	29.74	26.46	25.31	24.15	22.90	21.66	20.43	19.19
30'501	30'600	29.77	26.50	25.35	24.19	22.94	21.71	20.47	19.25
30'601	30'700	29.78	26.52	25.39	24.23	22.99	21.75	20.53	19.30
30'701	30'800	29.81	26.56	25.43	24.27	23.04	21.80	20.58	19.36
30'801	30'900	29.84	26.59	25.46	24.32	23.08	21.85	20.63	19.42
30'901	31'000	29.85	26.62	25.50	24.35	23.12	21.89	20.68	19.46
31'001	31'100	29.87	26.65	25.54	24.39	23.17	21.94	20.73	19.52
31'101	31'200	29.90	26.69	25.57	24.44	23.21	22.00	20.78	19.58
31'201	31'300	29.91	26.71	25.60	24.47	23.25	22.04	20.83	19.62

Revenu mensuel brut moyen		Impôts en pour-cent							
de	à	Personnes seules	Personnes mariées avec droit d'allocations						
		Célibataires	0 enfant	1 enfant	2 enfants	3 enfants	4 enfants	5 enfants	6 enfants
		A0	B0 - F0	B1 - F1	B2 - F2	B3 - F3	B4 - F4	B5 - F5	B6 - F6
31'301	31'400	29.94	26.74	25.64	24.52	23.30	22.09	20.88	19.68
31'401	31'500	29.96	26.78	25.67	24.56	23.34	22.14	20.93	19.74
31'501	31'600	29.98	26.80	25.70	24.59	23.38	22.17	20.98	19.78
31'601	31'700	30.00	26.84	25.74	24.63	23.43	22.22	21.03	19.84
31'701	31'800	30.02	26.87	25.77	24.68	23.47	22.27	21.08	19.89
31'801	31'900	30.04	26.89	25.80	24.71	23.51	22.31	21.12	19.94
31'901	32'000	30.06	26.93	25.84	24.75	23.56	22.36	21.18	19.99
32'001	32'100	30.09	26.96	25.87	24.79	23.59	22.41	21.22	20.05
32'101	32'200	30.10	26.98	25.90	24.82	23.64	22.45	21.27	20.09
32'201	32'300	30.12	27.01	25.94	24.86	23.68	22.49	21.32	20.14
32'301	32'400	30.15	27.05	25.97	24.89	23.72	22.54	21.36	20.20
32'401	32'500	30.16	27.07	26.00	24.92	23.76	22.58	21.41	20.24
32'501	32'600	30.18	27.10	26.03	24.96	23.80	22.63	21.46	20.29
32'601	32'700	30.21	27.13	26.06	25.00	23.84	22.67	21.50	20.35
32'701	32'800	30.22	27.15	26.09	25.03	23.88	22.71	21.55	20.39
32'801	32'900	30.24	27.19	26.13	25.06	23.93	22.76	21.60	20.44
32'901	33'000	30.27	27.22	26.15	25.10	23.96	22.80	21.64	20.50
33'001	33'100	30.28	27.24	26.19	25.13	24.00	22.84	21.69	20.54
33'101	33'200	30.30	27.27	26.22	25.17	24.04	22.88	21.74	20.59
33'201	33'300	30.32	27.30	26.25	25.20	24.07	22.93	21.78	20.64
33'301	33'400	30.32	27.32	26.28	25.23	24.11	22.97	21.82	20.68
33'401	33'500	30.34	27.35	26.30	25.27	24.14	23.01	21.87	20.73
33'501	33'600	30.36	27.37	26.34	25.30	24.18	23.06	21.91	20.78
33'601	33'700	30.37	27.39	26.37	25.33	24.22	23.09	21.96	20.82
33'701	33'800	30.39	27.42	26.39	25.36	24.25	23.14	22.00	20.87
33'801	33'900	30.41	27.45	26.43	25.40	24.29	23.18	22.05	20.92
33'901	34'000	30.42	27.46	26.46	25.43	24.32	23.21	22.09	20.96
34'001	34'100	30.44	27.49	26.48	25.46	24.35	23.26	22.13	21.01
34'101	34'200	30.46	27.52	26.52	25.50	24.39	23.30	22.18	21.06
34'201	34'300	30.47	27.53	26.54	25.52	24.43	23.33	22.22	21.10
34'301	34'400	30.48	27.56	26.57	25.56	24.46	23.37	22.26	21.15
34'401	34'500	30.50	27.59	26.60	25.59	24.50	23.41	22.31	21.20
34'501	34'600	30.51	27.60	26.62	25.62	24.53	23.44	22.35	21.24
34'601	34'700	30.53	27.63	26.64	25.65	24.56	23.48	22.39	21.29
34'701	34'800	30.54	27.66	26.67	25.69	24.60	23.52	22.43	21.34
34'801	34'900	30.55	27.67	26.70	25.71	24.63	23.55	22.48	21.37
34'901	35'000	30.56	27.69	26.72	25.75	24.66	23.59	22.51	21.42
35'001	35'100	30.58	27.72	26.75	25.78	24.70	23.63	22.56	21.47
35'101	35'200	30.58	27.73	26.77	25.80	24.73	23.66	22.59	21.51
35'201	35'300	30.60	27.75	26.79	25.83	24.76	23.70	22.63	21.55
35'301	35'400	30.61	27.78	26.82	25.86	24.80	23.74	22.67	21.60
35'401	35'500	30.62	27.79	26.85	25.88	24.83	23.77	22.71	21.64
35'501	35'600	30.63	27.81	26.87	25.91	24.86	23.80	22.74	21.68
35'601	35'700	30.65	27.83	26.90	25.94	24.90	23.84	22.79	21.73
35'701	35'800	30.66	27.85	26.92	25.96	24.93	23.87	22.82	21.77
35'801	35'900	30.67	27.87	26.94	25.99	24.96	23.91	22.86	21.81
35'901	36'000	30.68	27.89	26.96	26.02	24.99	23.95	22.90	21.86
36'001	36'100	30.69	27.90	26.98	26.04	25.03	23.98	22.94	21.89
36'101	36'200	30.70	27.92	27.00	26.07	25.05	24.01	22.97	21.93
36'201	36'300	30.72	27.95	27.02	26.10	25.08	24.05	23.01	21.98
36'301	36'400	30.72	27.96	27.05	26.12	25.11	24.08	23.05	22.01
36'401	36'500	30.74	27.98	27.06	26.15	25.14	24.12	23.08	22.05
36'501	36'600	30.75	28.00	27.09	26.18	25.17	24.15	23.12	22.09
36'601	36'700	30.76	28.01	27.11	26.20	25.20	24.18	23.15	22.13
36'701	36'800	30.77	28.03	27.13	26.22	25.22	24.22	23.19	22.17
36'801	36'900	30.79	28.06	27.15	26.25	25.25	24.25	23.23	22.21
36'901	37'000	30.79	28.07	27.17	26.27	25.28	24.28	23.26	22.24
37'001	37'100	30.81	28.09	27.19	26.29	25.31	24.32	23.29	22.28
37'101	37'200	30.81	28.10	27.21	26.31	25.33	24.34	23.33	22.31
37'201	37'300	30.82	28.12	27.23	26.33	25.36	24.37	23.37	22.35
37'301	37'400	30.84	28.14	27.25	26.36	25.39	24.41	23.40	22.40
37'401	37'500	30.84	28.15	27.27	26.37	25.42	24.43	23.43	22.43
37'501	37'600	30.86	28.17	27.29	26.40	25.45	24.46	23.47	22.47
37'601	37'700	30.87	28.19	27.31	26.42	25.47	24.50	23.50	22.51
37'701	37'800	30.87	28.20	27.33	26.44	25.49	24.52	23.54	22.54
37'801	37'900	30.89	28.22	27.35	26.47	25.52	24.55	23.58	22.58
37'901	38'000	30.90	28.24	27.36	26.49	25.54	24.58	23.61	22.62
38'001	38'100	30.91	28.26	27.38	26.51	25.56	24.61	23.64	22.65
38'101	38'200	30.92	28.28	27.41	26.53	25.59	24.64	23.68	22.69
38'201	38'300	30.93	28.29	27.42	26.55	25.61	24.67	23.70	22.72
38'301	38'400	30.94	28.31	27.44	26.57	25.64	24.69	23.74	22.75
38'401	38'500	30.95	28.33	27.46	26.59	25.66	24.72	23.77	22.79
38'501	38'600	30.96	28.34	27.48	26.62	25.68	24.75	23.80	22.83
38'601	38'700	30.97	28.36	27.50	26.63	25.71	24.77	23.83	22.86
38'701	38'800	30.98	28.37	27.52	26.66	25.73	24.80	23.86	22.90
38'801	38'900	30.99	28.39	27.53	26.68	25.75	24.83	23.89	22.94

Revenu mensuel brut moyen		Impôts en pour-cent							
de	à	Personnes seules Célibataires	Personnes mariées avec droit d'allocations						
			0 enfant	1 enfant	2 enfants	3 enfants	4 enfants	5 enfants	6 enfants
		A0	B0 - F0	B1 - F1	B2 - F2	B3 - F3	B4 - F4	B5 - F5	B6 - F6
38'901	39'000	31.00	28.40	27.55	26.69	25.78	24.85	23.92	22.97

Véritables frontaliers allemands (barèmes L & M), correspond aux barèmes A & B mais au maximum 4,5 %.

Barème L Pour des salaires supérieurs, le taux d'impôt doit être demandé à la section de l'impôt à la source

Barème M Pour les véritables frontaliers allemands qui remplissent les conditions de l'octroi du barème B

Pour des salaires supérieurs, le taux d'impôt doit être demandé à la section de l'impôt à la source