

Barème des cas de rigueur en relation avec le versement de contributions d'entretien
Applicable uniquement sur demande et autorisation de la section d'impôt à la source

Revenu mensuel brut moyen		Impôts en pourcent					
de	à	Personnes versant des contributions d'entretien au sens de l'art. 33, al. 1, let. c LIFD					
		1 enfant	2 enfants	3 enfants	4 enfants	5 enfants	6 enfants
		A1	A2	A3	A4	A5	A6
0	3'100						
3'101	3'200	0.08					
3'201	3'300	0.10					
3'301	3'400	0.12					
3'401	3'500	0.13					
3'501	3'600	0.42					
3'601	3'700	0.72					
3'701	3'800	0.83					
3'801	3'900	1.15	0.07				
3'901	4'000	1.58	0.08				
4'001	4'100	1.74	0.10				
4'101	4'200	2.23	0.11				
4'201	4'300	2.82	0.32				
4'301	4'400	2.99	0.41				
4'401	4'500	3.66	0.67				
4'501	4'600	4.34	0.94	0.05			
4'601	4'700	5.08	1.32	0.07			
4'701	4'800	5.26	1.44	0.08			
4'801	4'900	6.04	1.87	0.09			
4'901	5'000	6.22	2.37	0.25			
5'001	5'100	6.40	2.54	0.34			
5'101	5'200	6.60	3.10	0.56			
5'201	5'300	6.77	3.69	0.79	0.05		
5'301	5'400	6.97	3.88	0.89	0.06		
5'401	5'500	7.16	4.52	1.22	0.07		
5'501	5'600	7.39	5.21	1.60	0.08		
5'601	5'700	7.59	5.38	1.72	0.09		
5'701	5'800	7.78	5.54	2.16	0.27		
5'801	5'900	7.98	5.71	2.65	0.47		
5'901	6'000	8.17	5.87	2.80	0.53	0.04	
6'001	6'100	8.36	6.04	3.33	0.74	0.05	
6'101	6'200	8.55	6.22	3.89	1.04	0.06	
6'201	6'300	8.74	6.40	4.07	1.13	0.07	
6'301	6'400	8.93	6.62	4.67	1.46	0.08	
6'401	6'500	9.15	6.80	4.83	1.85	0.21	
6'501	6'600	9.32	6.99	4.99	1.98	0.28	
6'601	6'700	9.49	7.18	5.14	2.43	0.45	0.04
6'701	6'800	9.66	7.36	5.30	2.90	0.63	0.05
6'801	6'900	9.81	7.54	5.46	3.04	0.70	0.05
6'901	7'000	9.97	7.73	5.64	3.55	0.96	0.06
7'001	7'100	10.13	7.91	5.82	4.09	1.25	0.07
7'101	7'200	10.29	8.09	6.00	4.24	1.36	0.08
7'201	7'300	10.44	8.27	6.17	4.40	1.72	0.22
7'301	7'400	10.60	8.43	6.37	4.55	2.12	0.38
7'401	7'500	10.75	8.62	6.55	4.70	2.25	0.43
7'501	7'600	10.93	8.78	6.72	4.85	2.68	0.60
7'601	7'700	11.08	8.94	6.90	5.02	3.14	0.83
7'701	7'800	11.24	9.09	7.07	5.19	3.28	0.91
7'801	7'900	11.39	9.24	7.25	5.35	3.77	1.18
7'901	8'000	11.54	9.40	7.42	5.52	3.91	1.50
8'001	8'100	11.69	9.55	7.58	5.69	4.05	1.62
8'101	8'200	11.83	9.70	7.74	5.85	4.18	1.99
8'201	8'300	11.97	9.85	7.90	6.02	4.34	2.38
8'301	8'400	12.10	10.00	8.05	6.21	4.50	2.50
8'401	8'500	12.23	10.15	8.22	6.37	4.66	2.93
8'501	8'600	12.39	10.33	8.37	6.54	4.82	3.38
8'601	8'700	12.57	10.48	8.52	6.71	4.97	3.51
8'701	8'800	12.73	10.63	8.67	6.87	5.13	3.64
8'801	8'900	12.88	10.77	8.82	7.02	5.29	3.77
8'901	9'000	13.03	10.91	8.97	7.18	5.45	3.90
9'001	9'100	13.19	11.05	9.12	7.32	5.61	4.05
9'101	9'200	13.34	11.18	9.26	7.47	5.76	4.21
9'201	9'300	13.50	11.33	9.41	7.62	5.94	4.36
9'301	9'400	13.65	11.49	9.56	7.78	6.10	4.51
9'401	9'500	13.80	11.64	9.70	7.92	6.26	4.66
9'501	9'600	13.95	11.79	9.87	8.07	6.41	4.81
9'601	9'700	14.10	11.96	10.01	8.21	6.56	4.96
9'701	9'800	14.28	12.12	10.14	8.36	6.70	5.11
9'801	9'900	14.43	12.28	10.28	8.50	6.84	5.26
9'901	10'000	14.56	12.43	10.43	8.64	6.98	5.41
10'001	10'100	14.70	12.58	10.58	8.79	7.12	5.56
10'101	10'200	14.84	12.73	10.73	8.93	7.26	5.71

Revenu mensuel brut moyen		Impôts en pourcent					
de	à	Personnes versant des contributions d'entretien au sens de l'art. 33, al. 1, let. c LIFD					
		1 enfant	2 enfants	3 enfants	4 enfants	5 enfants	6 enfants
		A1	A2	A3	A4	A5	A6
10'201	10'300	14.97	12.88	10.88	9.07	7.40	5.88
10'301	10'400	15.11	13.03	11.03	9.21	7.56	6.02
10'401	10'500	15.26	13.18	11.17	9.36	7.70	6.16
10'501	10'600	15.40	13.33	11.35	9.49	7.84	6.30
10'601	10'700	15.54	13.47	11.50	9.63	7.98	6.43
10'701	10'800	15.67	13.63	11.65	9.78	8.11	6.57
10'801	10'900	15.84	13.76	11.80	9.93	8.25	6.70
10'901	11'000	15.98	13.90	11.95	10.08	8.39	6.84
11'001	11'100	16.11	14.04	12.10	10.23	8.53	6.97
11'101	11'200	16.25	14.18	12.25	10.37	8.66	7.11
11'201	11'300	16.39	14.35	12.41	10.54	8.81	7.26
11'301	11'400	16.55	14.49	12.56	10.69	8.95	7.39
11'401	11'500	16.68	14.63	12.71	10.86	9.11	7.55
11'501	11'600	16.84	14.79	12.85	11.01	9.26	7.68
11'601	11'700	16.99	14.93	12.99	11.17	9.42	7.83
11'701	11'800	17.16	15.09	13.15	11.32	9.57	7.97
11'801	11'900	17.30	15.23	13.29	11.47	9.73	8.12
11'901	12'000	17.47	15.39	13.45	11.64	9.88	8.25
12'001	12'100	17.60	15.53	13.59	11.78	10.02	8.40
12'101	12'200	17.75	15.68	13.75	11.93	10.18	8.54
12'201	12'300	17.89	15.82	13.89	12.07	10.33	8.68
12'301	12'400	18.02	15.99	14.05	12.22	10.49	8.84
12'401	12'500	18.17	16.14	14.19	12.36	10.64	9.00
12'501	12'600	18.33	16.31	14.35	12.52	10.80	9.14
12'601	12'700	18.46	16.45	14.50	12.67	10.96	9.30
12'701	12'800	18.61	16.61	14.64	12.81	11.10	9.45
12'801	12'900	18.76	16.76	14.80	12.97	11.26	9.61
12'901	13'000	18.89	16.89	14.94	13.13	11.41	9.76
13'001	13'100	19.04	17.05	15.11	13.27	11.54	9.91
13'101	13'200	19.18	17.20	15.27	13.42	11.69	10.06
13'201	13'300	19.31	17.33	15.41	13.58	11.85	10.22
13'301	13'400	19.46	17.48	15.58	13.72	11.99	10.36
13'401	13'500	19.60	17.63	15.73	13.87	12.14	10.52
13'501	13'600	19.73	17.76	15.87	14.00	12.29	10.67
13'601	13'700	19.88	17.91	16.02	14.17	12.43	10.80
13'701	13'800	19.99	18.06	16.17	14.33	12.58	10.94
13'801	13'900	20.13	18.19	16.31	14.47	12.72	11.09
13'901	14'000	20.27	18.34	16.46	14.64	12.87	11.23
14'001	14'100	20.39	18.46	16.60	14.79	13.02	11.38
14'101	14'200	20.53	18.61	16.74	14.93	13.16	11.53
14'201	14'300	20.66	18.76	16.89	15.09	13.31	11.67
14'301	14'400	20.78	18.88	17.03	15.23	13.47	11.81
14'401	14'500	20.91	19.02	17.16	15.37	13.61	11.95
14'501	14'600	21.06	19.15	17.30	15.51	13.77	12.10
14'601	14'700	21.19	19.27	17.43	15.66	13.93	12.25
14'701	14'800	21.33	19.41	17.58	15.79	14.07	12.38
14'801	14'900	21.46	19.55	17.72	15.94	14.22	12.53
14'901	15'000	21.58	19.67	17.85	16.07	14.37	12.68
15'001	15'100	21.71	19.81	17.99	16.22	14.50	12.82
15'101	15'200	21.82	19.94	18.13	16.36	14.65	12.98
15'201	15'300	21.96	20.07	18.25	16.49	14.78	13.14
15'301	15'400	22.06	20.22	18.39	16.63	14.93	13.27
15'401	15'500	22.13	20.34	18.53	16.78	15.07	13.43
15'501	15'600	22.22	20.47	18.65	16.90	15.20	13.58
15'601	15'700	22.30	20.61	18.78	17.05	15.35	13.71
15'701	15'800	22.37	20.72	18.92	17.19	15.49	13.85
15'801	15'900	22.46	20.86	19.04	17.31	15.62	13.98
15'901	16'000	22.54	20.99	19.19	17.45	15.76	14.13
16'001	16'100	22.61	21.08	19.31	17.58	15.90	14.27
16'101	16'200	22.69	21.17	19.46	17.70	16.03	14.40
16'201	16'300	22.77	21.26	19.59	17.83	16.17	14.54
16'301	16'400	22.84	21.33	19.70	17.95	16.31	14.68
16'401	16'500	22.91	21.42	19.84	18.09	16.43	14.81
16'501	16'600	22.97	21.50	19.97	18.23	16.57	14.95
16'601	16'700	23.05	21.58	20.08	18.36	16.70	15.09
16'701	16'800	23.12	21.67	20.20	18.50	16.82	15.22
16'801	16'900	23.18	21.75	20.29	18.64	16.96	15.35
16'901	17'000	23.25	21.82	20.37	18.76	17.08	15.49
17'001	17'100	23.32	21.90	20.46	18.89	17.21	15.62
17'101	17'200	23.37	21.96	20.54	19.02	17.34	15.75
17'201	17'300	23.43	22.04	20.62	19.14	17.47	15.87
17'301	17'400	23.50	22.12	20.71	19.27	17.62	16.01
17'401	17'500	23.55	22.18	20.78	19.39	17.76	16.14
17'501	17'600	23.62	22.25	20.87	19.47	17.88	16.26
17'601	17'700	23.68	22.32	20.95	19.56	18.01	16.39
17'701	17'800	23.73	22.38	21.02	19.64	18.14	16.52
17'801	17'900	23.79	22.45	21.10	19.73	18.26	16.64
17'901	18'000	23.84	22.52	21.18	19.81	18.39	16.78
18'001	18'100	23.90	22.57	21.24	19.89	18.52	16.93

Revenu mensuel brut moyen		Impôts en pourcent					
de	à	Personnes versant des contributions d'entretien au sens de l'art. 33, al. 1, let. c LIFD					
		1 enfant A1	2 enfants A2	3 enfants A3	4 enfants A4	5 enfants A5	6 enfants A6
18'101	18'200	23.96	22.64	21.32	19.98	18.63	17.05
18'201	18'300	24.01	22.71	21.40	20.07	18.72	17.19
18'301	18'400	24.07	22.76	21.46	20.14	18.80	17.32
18'401	18'500	24.14	22.83	21.54	20.23	18.89	17.44
18'501	18'600	24.20	22.88	21.60	20.30	18.98	17.57
18'601	18'700	24.27	22.95	21.66	20.37	19.06	17.68
18'701	18'800	24.33	23.01	21.73	20.45	19.15	17.81
18'801	18'900	24.38	23.06	21.79	20.53	19.24	17.93
18'901	19'000	24.44	23.12	21.86	20.60	19.31	18.02
19'001	19'100	24.49	23.19	21.92	20.67	19.40	18.11
19'101	19'200	24.54	23.25	21.98	20.75	19.48	18.20
19'201	19'300	24.60	23.32	22.05	20.81	19.56	18.28
19'301	19'400	24.66	23.39	22.11	20.88	19.63	18.37
19'401	19'500	24.71	23.44	22.17	20.94	19.72	18.46
19'501	19'600	24.77	23.51	22.24	21.01	19.78	18.54
19'601	19'700	24.81	23.57	22.30	21.08	19.86	18.62
19'701	19'800	24.87	23.62	22.36	21.14	19.93	18.71
19'801	19'900	24.93	23.68	22.43	21.21	20.01	18.79
19'901	20'000	24.97	23.73	22.50	21.27	20.08	18.87
20'001	20'100	25.02	23.79	22.57	21.33	20.14	18.95
20'101	20'200	25.08	23.86	22.63	21.40	20.21	19.02
20'201	20'300	25.12	23.90	22.68	21.47	20.28	19.10
20'301	20'400	25.18	23.96	22.75	21.52	20.34	19.17
20'401	20'500	25.23	24.02	22.81	21.59	20.41	19.24
20'501	20'600	25.27	24.07	22.87	21.67	20.48	19.32
20'601	20'700	25.32	24.13	22.93	21.74	20.54	19.39
20'701	20'800	25.37	24.18	22.99	21.81	20.61	19.46
20'801	20'900	25.42	24.23	23.04	21.86	20.68	19.53
20'901	21'000	25.47	24.29	23.11	21.93	20.74	19.60
21'001	21'100	25.51	24.34	23.16	21.99	20.80	19.67
21'101	21'200	25.56	24.39	23.22	22.05	20.87	19.74
21'201	21'300	25.61	24.44	23.28	22.12	20.95	19.80
21'301	21'400	25.65	24.48	23.33	22.18	21.02	19.87
21'401	21'500	25.70	24.54	23.39	22.23	21.09	19.94
21'501	21'600	25.75	24.60	23.45	22.30	21.16	20.00
21'601	21'700	25.79	24.64	23.50	22.36	21.22	20.07
21'701	21'800	25.84	24.69	23.55	22.41	21.28	20.13
21'801	21'900	25.89	24.75	23.61	22.48	21.35	20.21
21'901	22'000	25.92	24.78	23.65	22.54	21.41	20.28
22'001	22'100	25.97	24.84	23.71	22.59	21.47	20.35
22'101	22'200	26.01	24.89	23.76	22.65	21.53	20.42
22'201	22'300	26.05	24.93	23.81	22.70	21.60	20.49
22'301	22'400	26.10	24.98	23.87	22.76	21.65	20.55
22'401	22'500	26.13	25.03	23.92	22.82	21.72	20.62
22'501	22'600	26.18	25.07	23.97	22.87	21.78	20.69
22'601	22'700	26.23	25.12	24.02	22.93	21.83	20.75
22'701	22'800	26.26	25.16	24.07	22.98	21.89	20.81
22'801	22'900	26.31	25.21	24.12	23.03	21.95	20.88
22'901	23'000	26.35	25.26	24.17	23.09	22.01	20.94
23'001	23'100	26.39	25.30	24.22	23.14	22.07	21.00
23'101	23'200	26.43	25.35	24.27	23.19	22.12	21.05
23'201	23'300	26.48	25.40	24.32	23.25	22.18	21.12
23'301	23'400	26.51	25.43	24.36	23.30	22.24	21.18
23'401	23'500	26.55	25.48	24.41	23.35	22.29	21.24
23'501	23'600	26.59	25.53	24.46	23.40	22.35	21.30
23'601	23'700	26.63	25.56	24.51	23.45	22.41	21.36
23'701	23'800	26.67	25.61	24.56	23.51	22.46	21.41
23'801	23'900	26.70	25.66	24.60	23.56	22.51	21.47
23'901	24'000	26.75	25.69	24.65	23.60	22.57	21.53
24'001	24'100	26.79	25.74	24.70	23.66	22.62	21.59
24'101	24'200	26.82	25.78	24.74	23.71	22.67	21.64
24'201	24'300	26.86	25.82	24.78	23.75	22.72	21.71
24'301	24'400	26.90	25.87	24.83	23.81	22.78	21.76
24'401	24'500	26.93	25.90	24.88	23.85	22.83	21.81
24'501	24'600	26.98	25.95	24.92	23.90	22.88	21.87
24'601	24'700	27.02	25.99	24.97	23.95	22.94	21.93
24'701	24'800	27.05	26.02	25.00	24.00	22.99	21.98
24'801	24'900	27.09	26.07	25.05	24.04	23.03	22.03
24'901	25'000	27.12	26.11	25.10	24.09	23.08	22.08
25'001	25'100	27.16	26.14	25.14	24.14	23.14	22.14
25'101	25'200	27.20	26.19	25.18	24.18	23.19	22.19
25'201	25'300	27.22	26.23	25.23	24.23	23.24	22.25
25'301	25'400	27.26	26.26	25.26	24.27	23.29	22.30
25'401	25'500	27.30	26.31	25.31	24.32	23.33	22.35
25'501	25'600	27.33	26.34	25.35	24.37	23.38	22.40
25'601	25'700	27.37	26.38	25.39	24.41	23.43	22.46
25'701	25'800	27.41	26.42	25.44	24.46	23.48	22.51
25'801	25'900	27.44	26.45	25.48	24.50	23.53	22.56
25'901	26'000	27.47	26.49	25.51	24.54	23.57	22.61

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		1 enfant A1	2 enfants A2	3 enfants A3	4 enfants A4	5 enfants A5	6 enfants A6
26'001	26'100	27.51	26.53	25.56	24.59	23.62	22.66
26'101	26'200	27.54	26.56	25.59	24.63	23.67	22.71
26'201	26'300	27.58	26.61	25.64	24.67	23.71	22.75
26'301	26'400	27.61	26.64	25.68	24.72	23.76	22.80
26'401	26'500	27.64	26.67	25.71	24.76	23.81	22.86
26'501	26'600	27.68	26.72	25.76	24.80	23.85	22.90
26'601	26'700	27.71	26.75	25.80	24.84	23.90	22.95
26'701	26'800	27.74	26.78	25.83	24.88	23.95	23.00
26'801	26'900	27.78	26.82	25.87	24.93	23.99	23.05
26'901	27'000	27.80	26.86	25.91	24.97	24.03	23.10
27'001	27'100	27.84	26.89	25.95	25.01	24.07	23.15
27'101	27'200	27.88	26.93	25.99	25.05	24.12	23.19
27'201	27'300	27.90	26.96	26.03	25.09	24.16	23.24
27'301	27'400	27.94	27.00	26.06	25.13	24.20	23.29
27'401	27'500	27.97	27.04	26.10	25.18	24.25	23.33
27'501	27'600	27.99	27.06	26.14	25.22	24.29	23.38
27'601	27'700	28.03	27.10	26.18	25.25	24.33	23.42
27'701	27'800	28.06	27.14	26.21	25.29	24.38	23.46
27'801	27'900	28.09	27.17	26.25	25.34	24.42	23.51
27'901	28'000	28.12	27.20	26.29	25.37	24.46	23.55
28'001	28'100	28.16	27.24	26.32	25.41	24.50	23.60
28'101	28'200	28.18	27.27	26.36	25.45	24.55	23.65
28'201	28'300	28.22	27.30	26.40	25.49	24.59	23.69
28'301	28'400	28.24	27.34	26.43	25.53	24.63	23.73
28'401	28'500	28.27	27.37	26.46	25.56	24.67	23.78
28'501	28'600	28.31	27.40	26.50	25.61	24.71	23.82
28'601	28'700	28.33	27.43	26.54	25.64	24.75	23.86
28'701	28'800	28.36	27.47	26.57	25.68	24.79	23.91
28'801	28'900	28.40	27.50	26.61	25.72	24.83	23.95
28'901	29'000	28.42	27.53	26.64	25.76	24.87	23.99
29'001	29'100	28.45	27.56	26.67	25.79	24.91	24.03
29'101	29'200	28.49	27.60	26.71	25.83	24.95	24.08
29'201	29'300	28.51	27.62	26.74	25.87	24.99	24.12
29'301	29'400	28.54	27.66	26.78	25.90	25.03	24.16
29'401	29'500	28.57	27.69	26.81	25.94	25.07	24.20
29'501	29'600	28.59	27.72	26.84	25.97	25.11	24.24
29'601	29'700	28.63	27.75	26.88	26.01	25.14	24.28
29'701	29'800	28.65	27.78	26.91	26.05	25.18	24.32
29'801	29'900	28.68	27.81	26.94	26.08	25.22	24.37
29'901	30'000	28.71	27.84	26.98	26.12	25.26	24.40
30'001	30'100	28.73	27.88	27.01	26.15	25.30	24.44
30'101	30'200	28.77	27.90	27.04	26.18	25.33	24.49
30'201	30'300	28.80	27.94	27.08	26.22	25.37	24.52
30'301	30'400	28.82	27.96	27.11	26.26	25.41	24.56
30'401	30'500	28.85	27.99	27.14	26.29	25.44	24.60
30'501	30'600	28.88	28.03	27.18	26.33	25.48	24.64
30'601	30'700	28.90	28.05	27.20	26.36	25.52	24.68
30'701	30'800	28.93	28.08	27.24	26.39	25.55	24.72
30'801	30'900	28.95	28.11	27.27	26.43	25.59	24.76
30'901	31'000	28.97	28.14	27.30	26.47	25.63	24.80
31'001	31'100	29.00	28.17	27.33	26.50	25.66	24.83
31'101	31'200	29.01	28.20	27.36	26.53	25.70	24.87
31'201	31'300	29.04	28.23	27.39	26.56	25.74	24.91
31'301	31'400	29.07	28.26	27.43	26.60	25.77	24.95
31'401	31'500	29.08	28.28	27.46	26.63	25.81	24.98
31'501	31'600	29.11	28.30	27.48	26.66	25.84	25.03
31'601	31'700	29.14	28.33	27.52	26.70	25.88	25.06
31'701	31'800	29.15	28.35	27.55	26.73	25.91	25.10
31'801	31'900	29.18	28.38	27.58	26.76	25.94	25.14
31'901	32'000	29.21	28.41	27.61	26.79	25.98	25.17
32'001	32'100	29.22	28.43	27.63	26.83	26.01	25.21
32'101	32'200	29.25	28.45	27.66	26.85	26.05	25.24
32'201	32'300	29.27	28.48	27.69	26.89	26.08	25.28
32'301	32'400	29.29	28.50	27.71	26.92	26.12	25.32
32'401	32'500	29.32	28.53	27.74	26.95	26.15	25.35
32'501	32'600	29.34	28.55	27.77	26.98	26.18	25.38
32'601	32'700	29.36	28.57	27.79	27.01	26.22	25.42
32'701	32'800	29.38	28.60	27.82	27.04	26.25	25.45
32'801	32'900	29.40	28.63	27.85	27.07	26.28	25.49
32'901	33'000	29.42	28.65	27.87	27.10	26.31	25.53
33'001	33'100	29.45	28.67	27.90	27.13	26.35	25.56
33'101	33'200	29.46	28.69	27.93	27.16	26.38	25.59
33'201	33'300	29.49	28.72	27.95	27.18	26.41	25.63
33'301	33'400	29.51	28.74	27.98	27.21	26.45	25.66
33'401	33'500	29.53	28.76	28.00	27.24	26.48	25.70
33'501	33'600	29.55	28.79	28.02	27.26	26.50	25.73
33'601	33'700	29.57	28.81	28.05	27.29	26.53	25.76
33'701	33'800	29.59	28.83	28.07	27.32	26.56	25.80
33'801	33'900	29.61	28.86	28.10	27.34	26.59	25.83

Revenu mensuel brut moyen		Impôts en pourcent					
de	à	Personnes versant des contributions d'entretien au sens de l'art. 33, al. 1, let. c LIFD					
		1 enfant A1	2 enfants A2	3 enfants A3	4 enfants A4	5 enfants A5	6 enfants A6
33'901	34'000	29.63	28.88	28.12	27.37	26.62	25.86
34'001	34'100	29.65	28.90	28.15	27.39	26.65	25.90
34'101	34'200	29.67	28.93	28.17	27.42	26.68	25.93
34'201	34'300	29.68	28.95	28.20	27.45	26.71	25.96
34'301	34'400	29.70	28.97	28.22	27.47	26.74	25.99
34'401	34'500	29.72	28.99	28.25	27.50	26.76	26.02
34'501	34'600	29.73	29.01	28.27	27.53	26.79	26.05
34'601	34'700	29.75	29.03	28.29	27.55	26.81	26.08
34'701	34'800	29.77	29.05	28.32	27.58	26.85	26.11
34'801	34'900	29.78	29.06	28.34	27.61	26.87	26.14
34'901	35'000	29.80	29.09	28.36	27.63	26.90	26.17
35'001	35'100	29.82	29.11	28.39	27.66	26.93	26.20
35'101	35'200	29.83	29.12	28.41	27.68	26.96	26.23
35'201	35'300	29.85	29.14	28.43	27.71	26.98	26.25
35'301	35'400	29.87	29.16	28.45	27.73	27.01	26.28
35'401	35'500	29.88	29.18	28.47	27.75	27.04	26.31
35'501	35'600	29.89	29.20	28.49	27.78	27.06	26.34
35'601	35'700	29.90	29.22	28.51	27.81	27.09	26.37
35'701	35'800	29.92	29.23	28.53	27.83	27.12	26.40
35'801	35'900	29.94	29.25	28.55	27.86	27.14	26.43
35'901	36'000	29.94	29.27	28.57	27.88	27.17	26.45
36'001	36'100	29.96	29.28	28.59	27.90	27.19	26.49
36'101	36'200	29.98	29.30	28.61	27.92	27.22	26.51
36'201	36'300	29.98	29.31	28.63	27.94	27.25	26.54
36'301	36'400	30.00	29.33	28.65	27.96	27.27	26.56
36'401	36'500	30.02	29.35	28.67	27.99	27.30	26.59
36'501	36'600	30.02	29.36	28.69	28.01	27.32	26.62
36'601	36'700	30.04	29.37	28.71	28.03	27.34	26.64
36'701	36'800	30.05	29.39	28.73	28.05	27.37	26.67
36'801	36'900	30.06	29.40	28.74	28.07	27.39	26.70
36'901	37'000	30.08	29.42	28.76	28.09	27.41	26.73
37'001	37'100	30.09	29.43	28.77	28.11	27.43	26.75
37'101	37'200	30.10	29.44	28.79	28.13	27.46	26.78
37'201	37'300	30.12	29.46	28.81	28.15	27.48	26.81
37'301	37'400	30.12	29.48	28.82	28.17	27.50	26.83
37'401	37'500	30.14	29.49	28.84	28.19	27.52	26.86
37'501	37'600	30.15	29.50	28.86	28.21	27.54	26.88
37'601	37'700	30.16	29.51	28.87	28.22	27.57	26.90
37'701	37'800	30.18	29.53	28.88	28.24	27.58	26.92
37'801	37'900	30.19	29.55	28.90	28.26	27.61	26.95
37'901	38'000	30.20	29.56	28.91	28.28	27.63	26.97
38'001	38'100	30.21	29.57	28.93	28.29	27.65	26.99
38'101	38'200	30.23	29.59	28.95	28.31	27.67	27.01
38'201	38'300	30.23	29.60	28.96	28.33	27.69	27.04
38'301	38'400	30.25	29.61	28.98	28.34	27.71	27.06
38'401	38'500	30.26	29.63	28.99	28.36	27.72	27.08
38'501	38'600	30.27	29.64	29.01	28.37	27.75	27.11
38'601	38'700	30.29	29.65	29.02	28.39	27.76	27.13
38'701	38'800	30.29	29.67	29.04	28.41	27.78	27.15
38'801	38'900	30.31	29.68	29.05	28.42	27.79	27.17
38'901	39'000	30.32	29.69	29.07	28.44	27.82	27.19
39'001	39'100	30.33	29.70	29.08	28.46	27.83	27.21
39'101	39'200	30.34	29.72	29.09	28.47	27.85	27.23
39'201	39'300	30.35	29.73	29.11	28.49	27.87	27.25
39'301	39'400	30.36	29.74	29.13	28.51	27.89	27.27
39'401	39'500	30.37	29.76	29.14	28.52	27.90	27.28
39'501	39'600	30.39	29.77	29.15	28.54	27.92	27.30
39'601	39'700	30.39	29.78	29.16	28.55	27.94	27.32
39'701	39'800	30.41	29.79	29.18	28.57	27.95	27.34
39'801	39'900	30.42	29.81	29.20	28.58	27.97	27.36
39'901	40'000	30.43	29.82	29.21	28.60	27.99	27.38
40'001	40'100	30.44	29.83	29.22	28.61	28.01	27.40
40'101	40'200	30.45	29.85	29.24	28.63	28.02	27.42
40'201	40'300	30.46	29.85	29.25	28.64	28.04	27.44
40'301	40'400	30.47	29.87	29.27	28.66	28.06	27.45
40'401	40'500	30.48	29.88	29.28	28.68	28.07	27.47
40'501	40'600	30.49	29.89	29.29	28.69	28.09	27.49
40'601	40'700	30.51	29.91	29.31	28.71	28.11	27.51
40'701	40'800	30.51	29.91	29.32	28.72	28.12	27.53
40'801	40'900	30.53	29.93	29.33	28.73	28.14	27.54
40'901	41'000	30.54	29.94	29.35	28.75	28.16	27.56
41'001	41'100	30.54	29.95	29.36	28.77	28.17	27.58
41'101	41'200	30.56	29.96	29.37	28.78	28.19	27.59
41'201	41'300	30.57	29.98	29.38	28.79	28.20	27.61
41'301	41'400	30.57	29.99	29.40	28.81	28.22	27.63
41'401	41'500	30.59	30.00	29.41	28.82	28.23	27.65
41'501	41'600	30.59	30.01	29.42	28.84	28.25	27.66
41'601	41'700	30.61	30.02	29.43	28.85	28.27	27.68
41'701	41'800	30.62	30.03	29.45	28.87	28.28	27.70

Revenu mensuel brut moyen		Impôts en pourcent					
de	à	Personnes versant des contributions d'entretien au sens de l'art. 33, al. 1, let. c LIFD					
		1 enfant A1	2 enfants A2	3 enfants A3	4 enfants A4	5 enfants A5	6 enfants A6
41'801	41'900	30.62	30.05	29.46	28.88	28.30	27.71
41'901	42'000	30.64	30.05	29.47	28.89	28.31	27.73
42'001	42'100	30.65	30.07	29.49	28.91	28.33	27.75
42'101	42'200	30.65	30.07	29.50	28.92	28.34	27.77
42'201	42'300	30.67	30.09	29.51	28.93	28.36	27.78
42'301	42'400	30.68	30.10	29.53	28.95	28.37	27.80
42'401	42'500	30.68	30.11	29.53	28.96	28.39	27.82
42'501	42'600	30.70	30.12	29.55	28.98	28.40	27.83
42'601	42'700	30.70	30.13	29.56	28.99	28.42	27.85
42'701	42'800	30.71	30.14	29.57	29.00	28.44	27.86
42'801	42'900	30.72	30.16	29.59	29.02	28.45	27.88
42'901	43'000	30.73	30.17	29.60	29.03	28.46	27.89
43'001	43'100	30.74	30.17	29.61	29.04	28.48	27.91
43'101	43'200	30.75	30.19	29.62	29.06	28.49	27.93
43'201	43'300	30.76	30.20	29.63	29.07	28.51	27.94
43'301	43'400	30.77	30.21	29.64	29.08	28.52	27.96
43'401	43'500	30.78	30.22	29.66	29.10	28.54	27.97
43'501	43'600	30.79	30.23	29.67	29.11	28.55	27.99
43'601	43'700	30.80	30.24	29.68	29.12	28.56	28.00
43'701	43'800	30.81	30.25	29.69	29.14	28.58	28.02
43'801	43'900	30.81	30.26	29.70	29.15	28.59	28.04
43'901	44'000	30.82	30.27	29.72	29.16	28.61	28.05
44'001	44'100	30.83	30.28	29.73	29.17	28.62	28.07
44'101	44'200	30.84	30.29	29.74	29.19	28.64	28.08
44'201	44'300	30.85	30.30	29.75	29.20	28.65	28.10
44'301	44'400	30.86	30.31	29.76	29.21	28.66	28.11
44'401	44'500	30.87	30.32	29.77	29.22	28.68	28.13
44'501	44'600	30.88	30.33	29.78	29.24	28.69	28.14
44'601	44'700	30.88	30.34	29.80	29.25	28.70	28.16
44'701	44'800	30.89	30.35	29.80	29.26	28.71	28.17
44'801	44'900	30.91	30.36	29.82	29.27	28.73	28.19
44'901	45'000	30.91	30.37	29.83	29.29	28.74	28.20
45'001	45'100	30.92	30.38	29.84	29.30	28.76	28.22
45'101	45'200	30.93	30.39	29.85	29.31	28.77	28.23
45'201	45'300	30.94	30.40	29.86	29.32	28.78	28.25
45'301	45'400	30.95	30.41	29.87	29.33	28.80	28.26
45'401	45'500	30.96	30.42	29.88	29.35	28.81	28.27
45'501	45'600	30.96	30.43	29.89	29.36	28.82	28.29
45'601	45'700	30.97	30.44	29.90	29.37	28.84	28.30
45'701	45'800	30.98	30.45	29.91	29.38	28.85	28.32
45'801	45'900	30.99	30.45	29.92	29.39	28.86	28.33
45'901	46'000	31.00	30.47	29.94	29.41	28.87	28.34
46'001	46'100	31.00	30.48	29.95	29.42	28.89	28.36
46'101	46'200	31.01	30.48	29.96	29.43	28.90	28.37
46'201	46'300	31.02	30.50	29.97	29.44	28.91	28.39
46'301	46'400	31.03	30.50	29.98	29.45	28.93	28.40
46'401	46'500	31.04	30.51	29.99	29.46	28.94	28.42
46'501	46'600	31.05	30.52	30.00	29.48	28.95	28.43
46'601	46'700	31.05	30.53	30.01	29.49	28.96	28.44
46'701	46'800	31.06	30.54	30.02	29.50	28.97	28.45
46'801	46'900	31.07	30.55	30.03	29.51	28.99	28.47
46'901	47'000	31.07	30.56	30.04	29.52	29.00	28.48
47'001	47'100	31.09	30.57	30.05	29.53	29.01	28.49
47'101	47'200	31.09	30.58	30.06	29.54	29.02	28.51
47'201	47'300	31.10	30.58	30.07	29.55	29.04	28.52
47'301	47'400	31.11	30.59	30.08	29.56	29.05	28.53
47'401	47'500	31.11	30.60	30.09	29.57	29.06	28.55
47'501	47'600	31.12	30.61	30.10	29.58	29.08	28.56
47'601	47'700	31.13	30.62	30.11	29.60	29.09	28.57
47'701	47'800	31.14	30.62	30.12	29.61	29.10	28.59
47'801	47'900	31.15	30.64	30.13	29.62	29.11	28.60
47'901	48'000	31.16	30.65	30.14	29.63	29.12	28.61
48'001	48'100	31.16	30.65	30.15	29.64	29.13	28.63
48'101	48'200	31.17	30.66	30.16	29.65	29.14	28.64
48'201	48'300	31.18	30.67	30.17	29.66	29.16	28.65
48'301	48'400	31.18	30.68	30.17	29.67	29.17	28.66
48'401	48'500	31.19	30.69	30.18	29.68	29.18	28.67
48'501	48'600	31.20	30.70	30.19	29.69	29.19	28.69
48'601	48'700	31.20	30.70	30.20	29.70	29.20	28.70
48'701	48'800	31.21	30.71	30.21	29.71	29.21	28.71
48'801	48'900	31.22	30.72	30.22	29.72	29.22	28.73
48'901	49'000	31.23	30.73	30.23	29.73	29.24	28.74
49'001	49'100	31.24	30.74	30.24	29.74	29.25	28.75
49'101	49'200	31.24	30.75	30.25	29.76	29.26	28.76
49'201	49'300	31.25	30.75	30.26	29.76	29.27	28.78
49'301	49'400	31.26	30.76	30.27	29.78	29.28	28.79
49'401	49'500	31.26	30.77	30.28	29.79	29.29	28.80
49'501	49'600	31.27	30.78	30.29	29.79	29.30	28.81
49'601	49'700	31.28	30.79	30.30	29.81	29.32	28.82

Revenu mensuel brut moyen		Impôts en pourcent					
de	à	Personnes versant des contributions d'entretien au sens de l'art. 33, al. 1, let. c LIFD					
		1 enfant A1	2 enfants A2	3 enfants A3	4 enfants A4	5 enfants A5	6 enfants A6
49'701	49'800	31.28	30.79	30.30	29.82	29.33	28.84
49'801	49'900	31.29	30.80	30.31	29.82	29.34	28.85
49'901	50'000	31.30	30.81	30.32	29.83	29.35	28.86
50'001	50'100	31.30	30.82	30.33	29.85	29.36	28.87
50'101	50'200	31.31	30.83	30.34	29.85	29.37	28.88
50'201	50'300	31.32	30.83	30.35	29.86	29.38	28.89
50'301	50'400	31.33	30.84	30.36	29.87	29.39	28.91
50'401	50'500	31.33	30.85	30.37	29.88	29.40	28.92
50'501	50'600	31.34	30.86	30.38	29.89	29.41	28.93
50'601	50'700	31.35	30.86	30.38	29.90	29.42	28.94
50'701	50'800	31.35	30.87	30.39	29.91	29.43	28.95
50'801	50'900	31.36	30.88	30.40	29.92	29.44	28.96
50'901	51'000	31.37	30.89	30.41	29.93	29.45	28.98
51'001	51'100	31.38	30.90	30.42	29.94	29.46	28.99
51'101	51'200	31.38	30.90	30.42	29.95	29.48	29.00
51'201	51'300	31.39	30.91	30.44	29.96	29.48	29.01
51'301	51'400	31.39	30.92	30.44	29.97	29.49	29.02
51'401	51'500	31.40	30.92	30.45	29.98	29.51	29.03
51'501	51'600	31.41	30.93	30.46	29.99	29.51	29.04
51'601	51'700	31.41	30.94	30.47	30.00	29.53	29.05
51'701	51'800	31.42	30.95	30.48	30.00	29.54	29.07
51'801	51'900	31.43	30.96	30.49	30.02	29.55	29.08
51'901	52'000	31.43	30.96	30.49	30.03	29.56	29.09
52'001	52'100	31.44	30.97	30.50	30.03	29.56	29.10
52'101	52'200	31.45	30.98	30.51	30.04	29.58	29.11
52'201	52'300	31.45	30.98	30.52	30.05	29.59	29.12
52'301	52'400	31.46	30.99	30.53	30.06	29.59	29.13
52'401	52'500	31.47	31.00	30.54	30.07	29.61	29.14
52'501	52'600	31.47	31.00	30.54	30.08	29.62	29.15
52'601	52'700	31.48	31.01	30.55	30.09	29.62	29.16
52'701	52'800	31.48	31.02	30.56	30.10	29.63	29.17
52'801	52'900	31.49	31.03	30.56	30.11	29.65	29.18
52'901	53'000	31.50	31.04	30.57	30.11	29.65	29.19
53'001	53'100	31.50	31.04	30.58	30.12	29.66	29.20
53'101	53'200	31.51	31.05	30.59	30.13	29.68	29.22
53'201	53'300	31.51	31.06	30.60	30.14	29.68	29.22
53'301	53'400	31.52	31.06	30.61	30.15	29.69	29.24
53'401	53'500	31.53	31.07	30.61	30.16	29.70	29.25
53'501	53'600	31.53	31.08	30.62	30.17	29.71	29.26
53'601	53'700	31.54	31.08	30.63	30.18	29.72	29.27
53'701	53'800	31.54	31.09	30.64	30.18	29.73	29.28
53'801	53'900	31.55	31.10	30.65	30.19	29.74	29.29
53'901	54'000	31.55	31.10	30.65	30.20	29.75	29.30
54'001	54'100	31.56	31.11	30.66	30.21	29.76	29.31
54'101	54'200	31.57	31.12	30.67	30.22	29.77	29.32
54'201	54'300	31.57	31.12	30.67	30.23	29.78	29.33
54'301	54'400	31.58	31.13	30.68	30.23	29.79	29.34
54'401	54'500	31.59	31.14	30.69	30.24	29.79	29.35
54'501	54'600	31.59	31.14	30.70	30.25	29.81	29.36
54'601	54'700	31.60	31.15	30.71	30.26	29.81	29.37
54'701	54'800	31.60	31.16	30.71	30.27	29.82	29.38
54'801	54'900	31.61	31.16	30.72	30.27	29.83	29.39
54'901	55'000	31.62	31.17	30.73	30.28	29.84	29.40
55'001	55'100	31.62	31.18	30.74	30.29	29.85	29.41
55'101	55'200	31.63	31.18	30.74	30.30	29.86	29.42
55'201	55'300	31.63	31.19	30.75	30.31	29.87	29.43
55'301	55'400	31.64	31.19	30.76	30.32	29.88	29.44
55'401	55'500	31.64	31.20	30.76	30.32	29.88	29.44
55'501	55'600	31.65	31.21	30.77	30.33	29.89	29.46
55'601	55'700	31.65	31.21	30.78	30.34	29.90	29.47
55'701	55'800	31.66	31.22	30.79	30.35	29.91	29.47
55'801	55'900	31.67	31.23	30.79	30.36	29.92	29.48
55'901	56'000	31.67	31.23	30.80	30.37	29.93	29.49
56'001	56'100	31.68	31.24	30.81	30.37	29.94	29.50
56'101	56'200	31.68	31.25	30.81	30.38	29.95	29.51
56'201	56'300	31.69	31.25	30.82	30.39	29.96	29.52
56'301	56'400	31.69	31.26	30.83	30.40	29.96	29.53
56'401	56'500	31.70	31.27	30.84	30.40	29.97	29.54
56'501	56'600	31.70	31.27	30.84	30.41	29.98	29.55
56'601	56'700	31.71	31.28	30.85	30.42	29.99	29.56
56'701	56'800	31.71	31.28	30.86	30.43	30.00	29.57
56'801	56'900	31.72	31.29	30.86	30.43	30.00	29.58
56'901	57'000	31.73	31.30	30.87	30.44	30.01	29.59
57'001	57'100	31.73	31.30	30.87	30.45	30.02	29.60
57'101	57'200	31.74	31.31	30.88	30.46	30.03	29.60
57'201	57'300	31.74	31.32	30.89	30.46	30.04	29.61
57'301	57'400	31.75	31.32	30.89	30.47	30.05	29.62
57'401	57'500	31.75	31.33	30.90	30.48	30.05	29.63
57'501	57'600	31.76	31.33	30.91	30.49	30.06	29.64

Revenu mensuel brut moyen		Impôts en pourcent					
de	à	Personnes versant des contributions d'entretien au sens de l'art. 33, al. 1, let. c LIFD					
		1 enfant A1	2 enfants A2	3 enfants A3	4 enfants A4	5 enfants A5	6 enfants A6
57'601	57'700	31.76	31.34	30.92	30.49	30.07	29.65
57'701	57'800	31.77	31.35	30.92	30.50	30.08	29.66
57'801	57'900	31.77	31.35	30.93	30.51	30.09	29.67
57'901	58'000	31.78	31.36	30.94	30.51	30.09	29.68
58'001	58'100	31.78	31.36	30.94	30.52	30.10	29.68
58'101	58'200	31.79	31.37	30.95	30.53	30.11	29.69
58'201	58'300	31.79	31.37	30.96	30.54	30.12	29.70
58'301	58'400	31.80	31.38	30.96	30.55	30.13	29.71
58'401	58'500	31.80	31.38	30.97	30.55	30.14	29.72
58'501	58'600	31.81	31.39	30.98	30.56	30.14	29.73
58'601	58'700	31.81	31.40	30.98	30.57	30.15	29.73
58'701	58'800	31.82	31.40	30.99	30.58	30.16	29.75
58'801	58'900	31.82	31.41	31.00	30.58	30.17	29.75
58'901	59'000	31.83	31.42	31.00	30.59	30.17	29.76
59'001	59'100	31.83	31.42	31.01	30.59	30.18	29.77
59'101	59'200	31.84	31.43	31.01	30.60	30.19	29.78
59'201	59'300	31.84	31.43	31.02	30.61	30.20	29.79
59'301	59'400	31.85	31.44	31.03	30.62	30.21	29.80
59'401	59'500	31.85	31.44	31.03	30.62	30.21	29.80
59'501	59'600	31.86	31.45	31.04	30.63	30.22	29.81
59'601	59'700	31.86	31.45	31.05	30.64	30.23	29.82
59'701	59'800	31.87	31.46	31.05	30.65	30.24	29.83
59'801	59'900	31.87	31.46	31.06	30.65	30.24	29.84
59'901	60'000	31.88	31.47	31.06	30.66	30.25	29.84
60'001	60'100	31.88	31.48	31.07	30.67	30.26	29.85
60'101	60'200	31.89	31.48	31.07	30.67	30.27	29.86
60'201	60'300	31.89	31.49	31.08	30.68	30.27	29.87
60'301	60'400	31.90	31.49	31.09	30.69	30.28	29.88
60'401	60'500	31.90	31.50	31.09	30.69	30.29	29.89
60'501	60'600	31.91	31.50	31.10	30.70	30.30	29.89
60'601	60'700	31.91	31.51	31.11	30.71	30.30	29.90
60'701	60'800	31.92	31.51	31.11	30.71	30.31	29.91
60'801	60'900	31.92	31.52	31.12	30.72	30.32	29.92
60'901	61'000	31.92	31.53	31.13	30.73	30.33	29.93
61'001	61'100	31.93	31.53	31.13	30.73	30.33	29.94
61'101	61'200	31.94	31.54	31.14	30.74	30.34	29.94
61'201	61'300	31.94	31.54	31.14	30.75	30.35	29.95
61'301	61'400	31.94	31.55	31.15	30.75	30.35	29.96
61'401	61'500	31.95	31.55	31.16	30.76	30.36	29.97
61'501	61'600	31.95	31.56	31.16	30.77	30.37	29.97
61'601	61'700	31.96	31.56	31.17	30.77	30.38	29.98
61'701	61'800	31.96	31.57	31.17	30.78	30.38	29.99
61'801	61'900	31.97	31.57	31.18	30.79	30.39	30.00
61'901	62'000	31.97	31.58	31.18	30.79	30.40	30.00
62'001	62'100	31.97	31.58	31.19	30.80	30.40	30.01
62'101	62'200	31.98	31.59	31.19	30.80	30.41	30.02
62'201	62'300	31.99	31.59	31.20	30.81	30.42	30.03
62'301	62'400	31.99	31.60	31.21	30.82	30.43	30.03
62'401	62'500	31.99	31.60	31.21	30.82	30.43	30.04
62'501	62'600	32.00	31.61	31.22	30.83	30.44	30.05
62'601	62'700	32.00	31.61	31.23	30.84	30.45	30.06
62'701	62'800	32.01	31.62	31.23	30.84	30.45	30.06
62'801	62'900	32.01	31.62	31.24	30.85	30.46	30.07
62'901	63'000	32.01	31.63	31.24	30.86	30.47	30.08
63'001	63'100	32.02	31.63	31.25	30.86	30.47	30.09
63'101	63'200	32.02	31.64	31.25	30.87	30.48	30.09
63'201	63'300	32.03	31.64	31.26	30.87	30.49	30.10
63'301	63'400	32.03	31.65	31.26	30.88	30.49	30.11
63'401	63'500	32.04	31.65	31.27	30.88	30.50	30.12
63'501	63'600	32.04	31.66	31.27	30.89	30.51	30.13
63'601	63'700	32.05	31.66	31.28	30.90	30.51	30.13
63'701	63'800	32.05	31.67	31.29	30.90	30.52	30.14
63'801	63'900	32.05	31.67	31.29	30.91	30.53	30.15
63'901	64'000	32.06	31.68	31.30	30.92	30.53	30.15
64'001	64'100	32.06	31.68	31.30	30.92	30.54	30.16
64'101	64'200	32.07	31.69	31.31	30.93	30.55	30.17
64'201	64'300	32.07	31.69	31.31	30.93	30.55	30.18
64'301	64'400	32.07	31.69	31.32	30.94	30.56	30.18
64'401	64'500	32.08	31.70	31.32	30.94	30.57	30.19
64'501	64'600	32.08	31.71	31.33	30.95	30.57	30.20
64'601	64'700	32.09	31.71	31.33	30.96	30.58	30.20
64'701	64'800	32.09	31.72	31.34	30.96	30.59	30.21
64'801	64'900	32.10	31.72	31.34	30.97	30.59	30.22
64'901	65'000	32.10	31.72	31.35	30.97	30.60	30.23
65'001	65'100	32.11	31.73	31.36	30.98	30.61	30.23
65'101	65'200	32.11	31.74	31.36	30.99	30.61	30.24
65'201	65'300	32.11	31.74	31.36	30.99	30.62	30.25
65'301	65'400	32.12	31.74	31.37	31.00	30.63	30.25
65'401	65'500	32.12	31.75	31.38	31.00	30.63	30.26

Revenu mensuel brut moyen		Impôts en pourcent					
de	à	Personnes versant des contributions d'entretien au sens de l'art. 33, al. 1, let. c LIFD					
		1 enfant A1	2 enfants A2	3 enfants A3	4 enfants A4	5 enfants A5	6 enfants A6
65'501	65'600	32.12	31.75	31.38	31.01	30.64	30.27
65'601	65'700	32.13	31.76	31.39	31.02	30.64	30.27
65'701	65'800	32.13	31.76	31.39	31.02	30.65	30.28
65'801	65'900	32.14	31.77	31.40	31.03	30.66	30.29
65'901	66'000	32.14	31.77	31.40	31.03	30.66	30.29
66'001	66'100	32.14	31.77	31.41	31.04	30.67	30.30
66'101	66'200	32.15	31.78	31.41	31.04	30.67	30.31
66'201	66'300	32.15	31.79	31.42	31.05	30.68	30.31
66'301	66'400	32.16	31.79	31.42	31.05	30.69	30.32
66'401	66'500	32.16	31.79	31.43	31.06	30.69	30.33
66'501	66'600	32.16	31.80	31.43	31.07	30.70	30.33
66'601	66'700	32.17	31.80	31.44	31.07	30.71	30.34
66'701	66'800	32.17	31.81	31.44	31.08	30.71	30.35
66'801	66'900	32.17	31.81	31.45	31.08	30.72	30.35
66'901	67'000	32.18	31.82	31.45	31.09	30.72	30.36
67'001	67'100	32.19	31.82	31.46	31.09	30.73	30.37
67'101	67'200	32.19	31.82	31.46	31.10	30.74	30.37
67'201	67'300	32.19	31.83	31.47	31.10	30.74	30.38
67'301	67'400	32.20	31.84	31.47	31.11	30.75	30.39
67'401	67'500	32.20	31.84	31.47	31.12	30.75	30.39
67'501	67'600	32.20	31.84	31.48	31.12	30.76	30.40
67'601	67'700	32.21	31.85	31.49	31.13	30.77	30.40
67'701	67'800	32.21	31.85	31.49	31.13	30.77	30.41
67'801	67'900	32.22	31.86	31.50	31.14	30.78	30.42
67'901	68'000	32.22	31.86	31.50	31.14	30.78	30.42
68'001	68'100	32.22	31.86	31.50	31.15	30.79	30.43
68'101	68'200	32.23	31.87	31.51	31.15	30.80	30.44
68'201	68'300	32.23	31.87	31.52	31.16	30.80	30.44
68'301	68'400	32.23	31.88	31.52	31.16	30.81	30.45
68'401	68'500	32.24	31.88	31.53	31.17	30.81	30.46
68'501	68'600	32.24	31.88	31.53	31.17	30.82	30.46
68'601	68'700	32.24	31.89	31.53	31.18	30.82	30.47
68'701	68'800	32.25	31.89	31.54	31.19	30.83	30.48
68'801	68'900	32.25	31.90	31.54	31.19	30.84	30.48
68'901	69'000	32.26	31.90	31.55	31.19	30.84	30.49
69'001	69'100	32.26	31.91	31.55	31.20	30.85	30.49
69'101	69'200	32.26	31.91	31.56	31.21	30.85	30.50
69'201	69'300	32.27	31.91	31.56	31.21	30.86	30.51
69'301	69'400	32.27	31.92	31.57	31.22	30.86	30.51
69'401	69'500	32.27	31.92	31.57	31.22	30.87	30.52
69'501	69'600	32.28	31.93	31.58	31.23	30.88	30.52
69'601	69'700	32.28	31.93	31.58	31.23	30.88	30.53
69'701	69'800	32.28	31.93	31.58	31.23	30.89	30.54
69'801	69'900	32.29	31.94	31.59	31.24	30.89	30.54
69'901	70'000	32.29	31.94	31.60	31.25	30.90	30.55
70'001	70'100	32.29	31.95	31.60	31.25	30.90	30.56
70'101	70'200	32.30	31.95	31.60	31.26	30.91	30.56
70'201	70'300	32.30	31.95	31.61	31.26	30.91	30.57
70'301	70'400	32.31	31.96	31.61	31.27	30.92	30.57
70'401	70'500	32.31	31.96	31.62	31.27	30.92	30.58
70'501	70'600	32.31	31.97	31.62	31.28	30.93	30.59
70'601	70'700	32.32	31.97	31.63	31.28	30.94	30.59
70'701	70'800	32.32	31.98	31.63	31.29	30.94	30.60
70'801	70'900	32.32	31.98	31.63	31.29	30.95	30.60
70'901	71'000	32.33	31.98	31.64	31.30	30.95	30.61
71'001	71'100	32.33	31.99	31.64	31.30	30.96	30.61
71'101	71'200	32.33	31.99	31.65	31.30	30.96	30.62
71'201	71'300	32.34	32.00	31.65	31.31	30.97	30.63
71'301	71'400	32.34	32.00	31.66	31.32	30.97	30.63
71'401	71'500	32.34	32.00	31.66	31.32	30.98	30.64
71'501	71'600	32.35	32.01	31.67	31.33	30.98	30.64
71'601	71'700	32.35	32.01	31.67	31.33	30.99	30.65
71'701	71'800	32.35	32.01	31.67	31.33	30.99	30.65
71'801	71'900	32.36	32.02	31.68	31.34	31.00	30.66
71'901	72'000	32.36	32.02	31.68	31.35	31.01	30.67
72'001	72'100	32.36	32.03	31.69	31.35	31.01	30.67
72'101	72'200	32.37	32.03	31.69	31.35	31.02	30.68
72'201	72'300	32.37	32.03	31.69	31.36	31.02	30.68
72'301	72'400	32.37	32.04	31.70	31.36	31.03	30.69
72'401	72'500	32.37	32.04	31.70	31.37	31.03	30.69
72'501	72'600	32.38	32.04	31.71	31.37	31.04	30.70
72'601	72'700	32.38	32.05	31.71	31.38	31.04	30.71
72'701	72'800	32.38	32.05	31.72	31.38	31.05	30.71
72'801	72'900	32.39	32.05	31.72	31.39	31.05	30.72
72'901	73'000	32.39	32.06	31.73	31.39	31.06	30.72
73'001	73'100	32.39	32.06	31.73	31.40	31.06	30.73
73'101	73'200	32.39	32.07	31.73	31.40	31.07	30.73
73'201	73'300	32.39	32.07	31.74	31.41	31.07	30.74
73'301	73'400	32.39	32.07	31.74	31.41	31.08	30.75

Revenu mensuel brut moyen		Impôts en pourcent					
de	à	Personnes versant des contributions d'entretien au sens de l'art. 33, al. 1, let. c LIFD					
		1 enfant	2 enfants	3 enfants	4 enfants	5 enfants	6 enfants
		A1	A2	A3	A4	A5	A6
73'401	73'500	32.40	32.08	31.75	31.41	31.08	30.75
73'501	73'600	32.40	32.08	31.75	31.42	31.09	30.76
73'601	73'700	32.40	32.08	31.75	31.42	31.09	30.76
73'701	73'800	32.40	32.08	31.76	31.43	31.10	30.77
73'801	73'900	32.40	32.08	31.76	31.43	31.10	30.77
73'901	74'000	32.40	32.08	31.77	31.44	31.11	30.78
74'001	74'100	32.40	32.09	31.77	31.44	31.11	30.78
74'101	74'200	32.40	32.09	31.77	31.45	31.12	30.79
74'201	74'300	32.40	32.09	31.77	31.45	31.12	30.80
74'301	74'400	32.41	32.09	31.78	31.46	31.13	30.80
74'401	74'500	32.41	32.09	31.78	31.46	31.13	30.80
74'501	74'600	32.41	32.09	31.78	31.46	31.14	30.81
74'601	74'700	32.41	32.10	31.78	31.47	31.14	30.82
74'701	74'800	32.41	32.10	31.78	31.47	31.15	30.82
74'801	74'900	32.41	32.10	31.79	31.48	31.15	30.82
74'901	75'000	32.41	32.10	31.79	31.48	31.16	30.83
75'001	75'100	32.41	32.10	31.79	31.48	31.16	30.84
75'101	75'200	32.42	32.10	31.79	31.48	31.17	30.84
75'201	75'300	32.41	32.11	31.80	31.48	31.17	30.85
75'301	75'400	32.42	32.11	31.80	31.49	31.18	30.85
75'401	75'500	32.42	32.11	31.80	31.49	31.18	30.86
75'501	75'600	32.42	32.11	31.80	31.49	31.18	30.86
75'601	75'700	32.42	32.11	31.80	31.49	31.18	30.87
75'701	75'800	32.42	32.11	31.81	31.50	31.19	30.87
75'801	75'900	32.42	32.11	31.81	31.50	31.19	30.88
75'901	76'000	32.42	32.12	31.81	31.50	31.19	30.88
76'001	76'100	32.43	32.12	31.81	31.50	31.20	30.89
76'101	76'200	32.42	32.12	31.81	31.51	31.20	30.89
76'201	76'300	32.43	32.12	31.81	31.51	31.20	30.89
76'301	76'400	32.43	32.12	31.82	31.51	31.20	30.90
76'401	76'500	32.43	32.12	31.82	31.51	31.21	30.90
76'501	76'600	32.43	32.13	31.82	31.51	31.21	30.90
76'601	76'700	32.43	32.13	31.82	31.52	31.21	30.91
76'701	76'800	32.43	32.13	31.82	31.52	31.22	30.91
76'801	76'900	32.43	32.13	31.83	31.52	31.22	30.91
76'901	77'000	32.43	32.13	31.83	31.52	31.22	30.92
77'001	77'100	32.44	32.13	31.83	31.53	31.22	30.92
77'101	77'200	32.44	32.13	31.83	31.53	31.23	30.92
77'201	77'300	32.44	32.13	31.83	31.53	31.23	30.93
77'301	77'400	32.44	32.14	31.83	31.53	31.23	30.93
77'401	77'500	32.44	32.14	31.84	31.54	31.23	30.93
77'501	77'600	32.44	32.14	31.84	31.54	31.24	30.94
77'601	77'700	32.44	32.14	31.84	31.54	31.24	30.94
77'701	77'800	32.44	32.14	31.84	31.54	31.24	30.94
77'801	77'900	32.44	32.14	31.84	31.55	31.25	30.95
77'901	78'000	32.45	32.15	31.85	31.55	31.25	30.95
78'001	78'100	32.45	32.15	31.85	31.55	31.25	30.95
78'101	78'200	32.45	32.15	31.85	31.55	31.25	30.95
78'201	78'300	32.45	32.15	31.85	31.55	31.25	30.96
78'301	78'400	32.45	32.15	31.85	31.56	31.26	30.96
78'401	78'500	32.45	32.15	31.85	31.56	31.26	30.96
78'501	78'600	32.45	32.15	31.86	31.56	31.26	30.96
78'601	78'700	32.45	32.15	31.86	31.56	31.27	30.97
78'701	78'800	32.45	32.16	31.86	31.56	31.27	30.97
78'801	78'900	32.46	32.16	31.86	31.57	31.27	30.97
78'901	79'000	32.45	32.16	31.86	31.57	31.27	30.98
79'001	79'100	32.46	32.16	31.87	31.57	31.27	30.98
79'101	79'200	32.46	32.16	31.87	31.57	31.28	30.98
79'201	79'300	32.46	32.16	31.87	31.58	31.28	30.99
79'301	79'400	32.46	32.17	31.87	31.58	31.28	30.99
79'401	79'500	32.46	32.17	31.87	31.58	31.28	30.99
79'501	79'600	32.46	32.17	31.87	31.58	31.29	30.99
79'601	79'700	32.46	32.17	31.88	31.58	31.29	31.00
79'701	79'800	32.46	32.17	31.88	31.59	31.29	31.00
79'801	79'900	32.46	32.17	31.88	31.59	31.30	31.00
79'901	80'000	32.47	32.17	31.88	31.59	31.30	31.01
80'001	80'100	32.46	32.18	31.88	31.59	31.30	31.01
80'101	80'200	32.47	32.18	31.88	31.59	31.30	31.01
80'201	80'300	32.47	32.18	31.89	31.60	31.30	31.01
80'301	80'400	32.47	32.18	31.89	31.60	31.31	31.02
80'401	80'500	32.47	32.18	31.89	31.60	31.31	31.02
80'501	80'600	32.47	32.18	31.89	31.60	31.31	31.02
80'601	80'700	32.47	32.18	31.89	31.60	31.32	31.03
80'701	80'800	32.47	32.18	31.89	31.61	31.32	31.03
80'801	80'900	32.47	32.19	31.90	31.61	31.32	31.03
80'901	81'000	32.47	32.19	31.90	31.61	31.32	31.03
81'001	81'100	32.48	32.19	31.90	31.61	31.32	31.04
81'101	81'200	32.48	32.19	31.90	31.61	31.33	31.04
81'201	81'300	32.48	32.19	31.90	31.61	31.33	31.04

Revenu mensuel brut moyen		Impôts en pourcent					
de	à	Personnes versant des contributions d'entretien au sens de l'art. 33, al. 1, let. c LIFD					
		1 enfant	2 enfants	3 enfants	4 enfants	5 enfants	6 enfants
		A1	A2	A3	A4	A5	A6
81'301	81'400	32.48	32.19	31.91	31.62	31.33	31.04
81'401	81'500	32.48	32.19	31.91	31.62	31.33	31.05
81'501	81'600	32.48	32.19	31.91	31.62	31.33	31.05
81'601	81'700	32.48	32.20	31.91	31.62	31.34	31.05
81'701	81'800	32.48	32.20	31.91	31.63	31.34	31.06
81'801	81'900	32.48	32.20	31.91	31.63	31.34	31.06
81'901	82'000	32.49	32.20	31.92	31.63	31.35	31.06
82'001	82'100	32.48	32.20	31.92	31.63	31.35	31.06
82'101	82'200	32.49	32.20	31.92	31.63	31.35	31.06
82'201	82'300	32.49	32.20	31.92	31.64	31.35	31.07
82'301	82'400	32.49	32.20	31.92	31.64	31.36	31.07
82'401	82'500	32.49	32.21	31.92	31.64	31.36	31.07
82'501	82'600	32.49	32.21	31.93	31.64	31.36	31.08
82'601	82'700	32.49	32.21	31.93	31.64	31.36	31.08
82'701	82'800	32.49	32.21	31.93	31.65	31.36	31.08
82'801	82'900	32.49	32.21	31.93	31.65	31.37	31.08
82'901	83'000	32.49	32.21	31.93	31.65	31.37	31.09
83'001	83'100	32.50	32.21	31.93	31.65	31.37	31.09
83'101	83'200	32.49	32.21	31.94	31.65	31.37	31.09
83'201	83'300	32.50	32.22	31.94	31.66	31.37	31.10
83'301	83'400	32.50	32.22	31.94	31.66	31.38	31.10
83'401	83'500	32.50	32.22	31.94	31.66	31.38	31.10
83'501	83'600	32.50	32.22	31.94	31.66	31.38	31.10
83'601	83'700	32.50	32.22	31.94	31.66	31.38	31.10
83'701	83'800	32.50	32.22	31.94	31.67	31.39	31.11
83'801	83'900	32.50	32.22	31.95	31.67	31.39	31.11
83'901	84'000	32.50	32.23	31.95	31.67	31.39	31.11
84'001	84'100	32.50	32.23	31.95	31.67	31.39	31.12
84'101	84'200	32.51	32.23	31.95	31.67	31.40	31.12
84'201	84'300	32.50	32.23	31.95	31.68	31.40	31.12
84'301	84'400	32.51	32.23	31.95	31.68	31.40	31.12
84'401	84'500	32.51	32.23	31.96	31.68	31.40	31.13
84'501	84'600	32.51	32.23	31.96	31.68	31.40	31.13
84'601	84'700	32.51	32.23	31.96	31.68	31.41	31.13
84'701	84'800	32.51	32.24	31.96	31.68	31.41	31.13
84'801	84'900	32.51	32.23	31.96	31.69	31.41	31.14
84'901	85'000	32.51	32.24	31.96	31.69	31.41	31.14
85'001	85'100	32.51	32.24	31.97	31.69	31.42	31.14
85'101	85'200	32.51	32.24	31.96	31.69	31.42	31.14
85'201	85'300	32.52	32.24	31.97	31.69	31.42	31.14
85'301	85'400	32.52	32.24	31.97	31.70	31.42	31.15
85'401	85'500	32.52	32.24	31.97	31.70	31.42	31.15
85'501	85'600	32.52	32.25	31.97	31.70	31.43	31.15
85'601	85'700	32.52	32.25	31.97	31.70	31.43	31.16
85'701	85'800	32.52	32.25	31.97	31.70	31.43	31.16
85'801	85'900	32.52	32.25	31.98	31.70	31.43	31.16
85'901	86'000	32.52	32.25	31.98	31.71	31.43	31.16
86'001	86'100	32.52	32.25	31.98	31.71	31.44	31.17
86'101	86'200	32.52	32.25	31.98	31.71	31.44	31.17
86'201	86'300	32.52	32.25	31.98	31.71	31.44	31.17
86'301	86'400	32.52	32.25	31.98	31.71	31.44	31.17
86'401	86'500	32.53	32.26	31.99	31.72	31.45	31.18
86'501	86'600	32.53	32.26	31.99	31.72	31.45	31.18
86'601	86'700	32.53	32.26	31.99	31.72	31.45	31.18
86'701	86'800	32.53	32.26	31.99	31.72	31.45	31.18
86'801	86'900	32.53	32.26	31.99	31.72	31.45	31.19
86'901	87'000	32.53	32.26	31.99	31.72	31.46	31.19
87'001	87'100	32.53	32.26	31.99	31.73	31.46	31.19
87'101	87'200	32.53	32.26	31.99	31.73	31.46	31.19
87'201	87'300	32.53	32.27	32.00	31.73	31.46	31.19
87'301	87'400	32.53	32.27	32.00	31.73	31.46	31.20
87'401	87'500	32.53	32.27	32.00	31.73	31.46	31.20
87'501	87'600	32.54	32.27	32.00	31.74	31.47	31.20
87'601	87'700	32.53	32.27	32.00	31.74	31.47	31.20
87'701	87'800	32.54	32.27	32.00	31.74	31.47	31.20
87'801	87'900	32.54	32.27	32.01	31.74	31.47	31.21
87'901	88'000	32.54	32.27	32.01	31.74	31.48	31.21
88'001	88'100	32.54	32.27	32.01	31.74	31.48	31.21
88'101	88'200	32.54	32.28	32.01	31.74	31.48	31.21
88'201	88'300	32.54	32.27	32.01	31.75	31.48	31.22
88'301	88'400	32.54	32.28	32.01	31.75	31.48	31.22
88'401	88'500	32.54	32.28	32.01	31.75	31.49	31.22
88'501	88'600	32.54	32.28	32.01	31.75	31.49	31.23
88'601	88'700	32.54	32.28	32.02	31.75	31.49	31.23
88'701	88'800	32.54	32.28	32.02	31.76	31.49	31.23
88'801	88'900	32.55	32.28	32.02	31.76	31.49	31.23
88'901	89'000	32.55	32.28	32.02	31.76	31.50	31.23
89'001	89'100	32.55	32.28	32.02	31.76	31.50	31.24
89'101	89'200	32.55	32.29	32.02	31.76	31.50	31.24

Revenu mensuel brut moyen		Impôts en pourcent					
de	à	Personnes versant des contributions d'entretien au sens de l'art. 33, al. 1, let. c LIFD					
		1 enfant	2 enfants	3 enfants	4 enfants	5 enfants	6 enfants
		A1	A2	A3	A4	A5	A6
89'201	89'300	32.55	32.29	32.03	31.76	31.50	31.24
89'301	89'400	32.55	32.29	32.03	31.77	31.50	31.24
89'401	89'500	32.55	32.29	32.03	31.77	31.51	31.24
89'501	89'600	32.55	32.29	32.03	31.77	31.51	31.25
89'601	89'700	32.55	32.29	32.03	31.77	31.51	31.25
89'701	89'800	32.55	32.29	32.03	31.77	31.51	31.25
89'801	89'900	32.55	32.29	32.03	31.77	31.51	31.25
89'901	90'000	32.55	32.29	32.03	31.77	31.52	31.26
90'001	90'100	32.56	32.30	32.04	31.78	31.52	31.26
90'101	90'200	32.55	32.30	32.04	31.78	31.52	31.26
90'201	90'300	32.56	32.30	32.04	31.78	31.52	31.26
90'301	90'400	32.56	32.30	32.04	31.78	31.52	31.27
90'401	90'500	32.56	32.30	32.04	31.78	31.53	31.27
90'501	90'600	32.56	32.30	32.04	31.78	31.53	31.27
90'601	90'700	32.56	32.30	32.05	31.79	31.53	31.27
90'701	90'800	32.56	32.30	32.05	31.79	31.53	31.27
90'801	90'900	32.56	32.30	32.05	31.79	31.53	31.28
90'901	91'000	32.56	32.31	32.05	31.79	31.54	31.28
91'001	91'100	32.56	32.31	32.05	31.79	31.54	31.28
91'101	91'200	32.56	32.31	32.05	31.79	31.54	31.28
91'201	91'300	32.56	32.31	32.05	31.80	31.54	31.28
91'301	91'400	32.56	32.31	32.05	31.80	31.54	31.29
91'401	91'500	32.57	32.31	32.06	31.80	31.54	31.29
91'501	91'600	32.56	32.31	32.06	31.80	31.55	31.29
91'601	91'700	32.57	32.31	32.06	31.80	31.55	31.29
91'701	91'800	32.57	32.31	32.06	31.80	31.55	31.30
91'801	91'900	32.57	32.32	32.06	31.81	31.55	31.30
91'901	92'000	32.57	32.32	32.06	31.81	31.55	31.30
92'001	92'100	32.57	32.32	32.06	31.81	31.56	31.30
92'101	92'200	32.57	32.32	32.07	31.81	31.56	31.30
92'201	92'300	32.57	32.32	32.07	31.81	31.56	31.31
92'301	92'400	32.57	32.32	32.07	31.81	31.56	31.31
92'401	92'500	32.57	32.32	32.07	31.82	31.56	31.31
92'501	92'600	32.57	32.32	32.07	31.82	31.56	31.31
92'601	92'700	32.58	32.32	32.07	31.82	31.57	31.31
92'701	92'800	32.57	32.32	32.07	31.82	31.57	31.32
92'801	92'900	32.58	32.33	32.07	31.82	31.57	31.32
92'901	93'000	32.58	32.33	32.07	31.82	31.57	31.32
93'001	93'100	32.58	32.33	32.08	31.82	31.58	31.32
93'101	93'200	32.58	32.33	32.08	31.83	31.58	31.32
93'201	93'300	32.58	32.33	32.08	31.83	31.58	31.33
93'301	93'400	32.58	32.33	32.08	31.83	31.58	31.33
93'401	93'500	32.58	32.33	32.08	31.83	31.58	31.33
93'501	93'600	32.58	32.33	32.08	31.83	31.58	31.33
93'601	93'700	32.58	32.33	32.08	31.83	31.58	31.33
93'701	93'800	32.58	32.33	32.09	31.84	31.59	31.34
93'801	93'900	32.58	32.33	32.08	31.84	31.59	31.34
93'901	94'000	32.58	32.34	32.09	31.84	31.59	31.34
94'001	94'100	32.59	32.34	32.09	31.84	31.59	31.34
94'101	94'200	32.59	32.34	32.09	31.84	31.59	31.35
94'201	94'300	32.59	32.34	32.09	31.84	31.60	31.35
94'301	94'400	32.59	32.34	32.09	31.84	31.60	31.35
94'401	94'500	32.59	32.34	32.09	31.85	31.60	31.35
94'501	94'600	32.59	32.34	32.10	31.85	31.60	31.35
94'601	94'700	32.59	32.34	32.10	31.85	31.60	31.36
94'701	94'800	32.59	32.34	32.10	31.85	31.60	31.36
94'801	94'900	32.59	32.35	32.10	31.85	31.61	31.36
94'901	95'000	32.59	32.34	32.10	31.85	31.61	31.36
95'001	95'100	32.59	32.35	32.10	31.85	31.61	31.37
95'101	95'200	32.59	32.35	32.10	31.86	31.61	31.37
95'201	95'300	32.59	32.35	32.10	31.86	31.61	31.37
95'301	95'400	32.59	32.35	32.10	31.86	31.61	31.37
95'401	95'500	32.60	32.35	32.11	31.86	31.62	31.37
95'501	95'600	32.59	32.35	32.11	31.86	31.62	31.37
95'601	95'700	32.60	32.35	32.11	31.86	31.62	31.38
95'701	95'800	32.60	32.35	32.11	31.87	31.62	31.38
95'801	95'900	32.60	32.35	32.11	31.87	31.62	31.38
95'901	96'000	32.60	32.36	32.11	31.87	31.62	31.38
96'001	96'100	32.60	32.36	32.11	31.87	31.63	31.38
96'101	96'200	32.60	32.36	32.11	31.87	31.63	31.39
96'201	96'300	32.60	32.36	32.12	31.87	31.63	31.39
96'301	96'400	32.60	32.36	32.12	31.87	31.63	31.39
96'401	96'500	32.60	32.36	32.12	31.87	31.63	31.39
96'501	96'600	32.60	32.36	32.12	31.88	31.64	31.39
96'601	96'700	32.60	32.36	32.12	31.88	31.64	31.40
96'701	96'800	32.60	32.36	32.12	31.88	31.64	31.40
96'801	96'900	32.61	32.36	32.12	31.88	31.64	31.40
96'901	97'000	32.60	32.36	32.12	31.88	31.64	31.40
97'001	97'100	32.61	32.37	32.12	31.88	31.64	31.40

Revenu mensuel brut moyen		Impôts en pourcent					
de	à	Personnes versant des contributions d'entretien au sens de l'art. 33, al. 1, let. c LIFD					
		1 enfant A1	2 enfants A2	3 enfants A3	4 enfants A4	5 enfants A5	6 enfants A6
97'101	97'200	32.61	32.37	32.13	31.89	31.65	31.40
97'201	97'300	32.61	32.37	32.13	31.89	31.65	31.41
97'301	97'400	32.61	32.37	32.13	31.89	31.65	31.41
97'401	97'500	32.61	32.37	32.13	31.89	31.65	31.41
97'501	97'600	32.61	32.37	32.13	31.89	31.65	31.41
97'601	97'700	32.61	32.37	32.13	31.89	31.65	31.41
97'701	97'800	32.61	32.37	32.13	31.89	31.66	31.42
97'801	97'900	32.61	32.37	32.13	31.89	31.66	31.42
97'901	98'000	32.61	32.37	32.14	31.90	31.66	31.42
98'001	98'100	32.61	32.37	32.14	31.90	31.66	31.42
98'101	98'200	32.61	32.38	32.14	31.90	31.66	31.42
98'201	98'300	32.62	32.38	32.14	31.90	31.66	31.43
98'301	98'400	32.61	32.38	32.14	31.90	31.67	31.43
98'401	98'500	32.62	32.38	32.14	31.90	31.67	31.43
98'501	98'600	32.62	32.38	32.14	31.91	31.67	31.43
98'601	98'700	32.62	32.38	32.14	31.91	31.67	31.43
98'701	98'800	32.62	32.38	32.14	31.91	31.67	31.43
98'801	98'900	32.62	32.38	32.15	31.91	31.67	31.44
98'901	99'000	32.62	32.38	32.15	31.91	31.68	31.44
99'001	99'100	32.62	32.38	32.15	31.91	31.68	31.44
99'101	99'200	32.62	32.39	32.15	31.91	31.68	31.44
99'201	99'300	32.62	32.38	32.15	31.91	31.68	31.45
99'301	99'400	32.62	32.39	32.15	31.92	31.68	31.45
99'401	99'500	32.62	32.39	32.15	31.92	31.68	31.45
99'501	99'600	32.62	32.39	32.15	31.92	31.68	31.45
99'601	99'700	32.62	32.39	32.16	31.92	31.69	31.45
99'701	99'800	32.62	32.39	32.15	31.92	31.69	31.45
99'801	99'900	32.62	32.39	32.16	31.92	31.69	31.45
99'901	100'000	32.63	32.39	32.16	31.92	31.69	31.46

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