

Impôt cantonal et communal direct
Barème de référence

Table de calcul applicable dès le 1^{er} janvier 2008

REVENU

Impôt de base (coefficient de 1.0)

(pour le calcul de l'impôt total, prière d'appliquer à l'impôt de base le coefficient de l'Etat et de la commune, selon le tableau des coefficients cantonal et communaux)

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux %	Impôt dû	Taux %
0 à 5,000	0.00	0.0000	0.00	0.0000
5,100	2.00	0.0392	0.00	0.0000
5,200	4.00	0.0769	0.00	0.0000
5,300	6.00	0.1132	0.00	0.0000
5,400	8.00	0.1481	0.00	0.0000
5,500	10.00	0.1818	0.00	0.0000
5,600	12.00	0.2143	0.00	0.0000
5,700	14.00	0.2456	0.00	0.0000
5,800	16.00	0.2759	0.00	0.0000
5,900	18.00	0.3051	0.00	0.0000
6,000	20.00	0.3333	0.00	0.0000
6,100	22.00	0.3607	0.00	0.0000
6,200	24.00	0.3871	0.00	0.0000
6,300	26.00	0.4127	0.00	0.0000
6,400	28.00	0.4375	0.00	0.0000
6,500	30.00	0.4615	0.00	0.0000
6,600	32.00	0.4848	0.00	0.0000
6,700	34.00	0.5075	0.00	0.0000
6,800	36.00	0.5294	0.00	0.0000
6,900	38.00	0.5507	0.00	0.0000
7,000	40.00	0.5714	0.00	0.0000
7,100	42.00	0.5915	0.00	0.0000
7,200	44.00	0.6111	0.00	0.0000
7,300	46.00	0.6301	0.00	0.0000
7,400	48.00	0.6486	0.00	0.0000
7,500	50.00	0.6667	0.00	0.0000
7,600	52.00	0.6842	0.00	0.0000
7,700	54.00	0.7013	0.00	0.0000
7,800	56.00	0.7179	0.00	0.0000
7,900	58.00	0.7342	0.00	0.0000
8,000	60.00	0.7500	0.00	0.0000
8,100	62.00	0.7654	0.00	0.0000
8,200	64.00	0.7805	0.00	0.0000
8,300	66.00	0.7952	0.00	0.0000
8,400	68.00	0.8095	0.00	0.0000
8,500	70.00	0.8235	0.00	0.0000
8,600	72.00	0.8372	0.00	0.0000
8,700	74.00	0.8506	0.00	0.0000
8,800	76.00	0.8636	0.00	0.0000
8,900	78.00	0.8764	0.00	0.0000
9,000	80.00	0.8889	0.00	0.0000
9,100	82.00	0.9011	0.00	0.0000
9,200	84.00	0.9130	0.00	0.0000
9,300	86.00	0.9247	3.65	0.0392

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(pour le calcul de l'impôt total, prière d'appliquer à l'impôt de base le coefficient de l'Etat et de la commune, selon le tableau des coefficients cantonal et communaux)

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux %	Impôt dû	Taux %
9,400	88.00	0.9362	3.70	0.0392
9,500	90.00	0.9474	7.30	0.0769
9,600	92.00	0.9583	7.40	0.0769
9,700	94.00	0.9691	11.00	0.1132
9,800	96.00	0.9796	11.10	0.1132
9,900	98.00	0.9899	14.65	0.1481
10,000	100.00	1.0000	18.20	0.1818
10,100	104.00	1.0297	18.35	0.1818
10,200	108.00	1.0588	21.85	0.2143
10,300	112.00	1.0874	22.05	0.2143
10,400	116.00	1.1154	25.55	0.2456
10,500	120.00	1.1429	25.80	0.2456
10,600	124.00	1.1698	29.25	0.2759
10,700	128.00	1.1963	29.50	0.2759
10,800	132.00	1.2222	32.95	0.3051
10,900	136.00	1.2477	33.25	0.3051
11,000	140.00	1.2727	36.65	0.3333
11,100	144.00	1.2973	40.05	0.3607
11,200	148.00	1.3214	40.40	0.3607
11,300	152.00	1.3451	43.75	0.3871
11,400	156.00	1.3684	44.15	0.3871
11,500	160.00	1.3913	47.45	0.4127
11,600	164.00	1.4138	47.85	0.4127
11,700	168.00	1.4359	51.20	0.4375
11,800	172.00	1.4576	51.65	0.4375
11,900	176.00	1.4790	54.90	0.4615
12,000	180.00	1.5000	58.20	0.4848
12,100	184.00	1.5207	58.65	0.4848
12,200	188.00	1.5410	61.90	0.5075
12,300	192.00	1.5610	62.40	0.5075
12,400	196.00	1.5806	65.65	0.5294
12,500	200.00	1.6000	66.20	0.5294
12,600	204.00	1.6190	69.40	0.5507
12,700	208.00	1.6378	69.95	0.5507
12,800	212.00	1.6563	73.15	0.5714
12,900	216.00	1.6744	73.70	0.5714
13,000	220.00	1.6923	76.90	0.5915
13,100	224.00	1.7099	80.05	0.6111
13,200	228.00	1.7273	80.65	0.6111
13,300	232.00	1.7444	83.80	0.6301
13,400	236.00	1.7612	84.45	0.6301
13,500	240.00	1.7778	87.55	0.6486
13,600	244.00	1.7941	88.20	0.6486
13,700	248.00	1.8102	91.35	0.6667

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(pour le calcul de l'impôt total, prière d'appliquer à l'impôt de base le coefficient de l'Etat et de la commune, selon le tableau des coefficients cantonal et communaux)

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux %	Impôt dû	Taux %
13,800	252.00	1.8261	92.00	0.6667
13,900	256.00	1.8417	95.10	0.6842
14,000	260.00	1.8571	98.20	0.7013
14,100	264.00	1.8723	98.90	0.7013
14,200	268.00	1.8873	101.95	0.7179
14,300	272.00	1.9021	102.65	0.7179
14,400	276.00	1.9167	105.70	0.7342
14,500	280.00	1.9310	106.45	0.7342
14,600	284.00	1.9452	109.50	0.7500
14,700	288.00	1.9592	110.25	0.7500
14,800	292.00	1.9730	113.30	0.7654
14,900	296.00	1.9866	114.05	0.7654
15,000	300.00	2.0000	117.05	0.7805
15,100	308.00	2.0397	120.05	0.7952
15,200	316.00	2.0789	120.85	0.7952
15,300	324.00	2.1176	123.85	0.8095
15,400	332.00	2.1558	124.65	0.8095
15,500	340.00	2.1935	127.65	0.8235
15,600	348.00	2.2308	128.45	0.8235
15,700	356.00	2.2675	131.45	0.8372
15,800	364.00	2.3038	132.30	0.8372
15,900	372.00	2.3396	135.25	0.8506
16,000	380.00	2.3750	138.20	0.8636
16,100	388.00	2.4099	139.05	0.8636
16,200	396.00	2.4444	142.00	0.8764
16,300	404.00	2.4785	142.85	0.8764
16,400	412.00	2.5122	145.80	0.8889
16,500	420.00	2.5455	146.65	0.8889
16,600	428.00	2.5783	149.60	0.9011
16,700	436.00	2.6108	150.50	0.9011
16,800	444.00	2.6429	153.40	0.9130
16,900	452.00	2.6746	154.30	0.9130
17,000	460.00	2.7059	157.20	0.9247
17,100	468.00	2.7368	160.10	0.9362
17,200	476.00	2.7674	161.00	0.9362
17,300	484.00	2.7977	163.90	0.9474
17,400	492.00	2.8276	164.85	0.9474
17,500	500.00	2.8571	167.70	0.9583
17,600	508.00	2.8864	168.65	0.9583
17,700	516.00	2.9153	171.55	0.9691
17,800	524.00	2.9438	172.50	0.9691
17,900	532.00	2.9721	175.35	0.9796
18,000	540.00	3.0000	178.20	0.9899
18,100	548.00	3.0276	179.15	0.9899

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(pour le calcul de l'impôt total, prière d'appliquer à l'impôt de base le coefficient de l'Etat et de la commune, selon le tableau des coefficients cantonal et communaux)

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux %	Impôt dû	Taux %
18,200	556.00	3.0549	182.00	1.0000
18,300	564.00	3.0820	183.00	1.0000
18,400	572.00	3.1087	189.45	1.0297
18,500	580.00	3.1351	190.50	1.0297
18,600	588.00	3.1613	196.95	1.0588
18,700	596.00	3.1872	198.00	1.0588
18,800	604.00	3.2128	204.45	1.0874
18,900	612.00	3.2381	205.50	1.0874
19,000	620.00	3.2632	211.90	1.1154
19,100	628.00	3.2880	218.30	1.1429
19,200	636.00	3.3125	219.45	1.1429
19,300	644.00	3.3368	225.75	1.1698
19,400	652.00	3.3608	226.95	1.1698
19,500	660.00	3.3846	233.25	1.1963
19,600	668.00	3.4082	234.45	1.1963
19,700	676.00	3.4315	240.80	1.2222
19,800	684.00	3.4545	242.00	1.2222
19,900	692.00	3.4774	248.30	1.2477
20,000	700.00	3.5000	254.55	1.2727
20,100	712.00	3.5423	255.80	1.2727
20,200	724.00	3.5842	262.05	1.2973
20,300	736.00	3.6256	263.35	1.2973
20,400	748.00	3.6667	269.55	1.3214
20,500	760.00	3.7073	270.90	1.3214
20,600	772.00	3.7476	277.10	1.3451
20,700	784.00	3.7874	278.45	1.3451
20,800	796.00	3.8269	284.65	1.3684
20,900	808.00	3.8660	286.00	1.3684
21,000	820.00	3.9048	292.15	1.3913
21,100	832.00	3.9431	298.30	1.4138
21,200	844.00	3.9811	299.70	1.4138
21,300	856.00	4.0188	305.85	1.4359
21,400	868.00	4.0561	307.30	1.4359
21,500	880.00	4.0930	313.40	1.4576
21,600	892.00	4.1296	314.85	1.4576
21,700	904.00	4.1659	320.95	1.4790
21,800	916.00	4.2018	322.40	1.4790
21,900	928.00	4.2374	328.50	1.5000
22,000	940.00	4.2727	334.55	1.5207
22,100	952.00	4.3077	336.05	1.5207
22,200	964.00	4.3423	342.10	1.5410
22,300	976.00	4.3767	343.65	1.5410
22,400	988.00	4.4107	349.65	1.5610
22,500	1,000.00	4.4444	351.20	1.5610

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(pour le calcul de l'impôt total, prière d'appliquer à l'impôt de base le coefficient de l'Etat et de la commune, selon le tableau des coefficients cantonal et communaux)

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux %	Impôt dû	Taux %
22,600	1,012.00	4.4779	357.25	1.5806
22,700	1,024.00	4.5110	358.80	1.5806
22,800	1,036.00	4.5439	364.80	1.6000
22,900	1,048.00	4.5764	366.40	1.6000
23,000	1,060.00	4.6087	372.40	1.6190
23,100	1,072.00	4.6407	378.35	1.6378
23,200	1,084.00	4.6724	379.95	1.6378
23,300	1,096.00	4.7039	385.90	1.6563
23,400	1,108.00	4.7350	387.55	1.6563
23,500	1,120.00	4.7660	393.50	1.6744
23,600	1,132.00	4.7966	395.15	1.6744
23,700	1,144.00	4.8270	401.10	1.6923
23,800	1,156.00	4.8571	402.75	1.6923
23,900	1,168.00	4.8870	408.65	1.7099
24,000	1,180.00	4.9167	414.55	1.7273
24,100	1,192.00	4.9461	416.25	1.7273
24,200	1,204.00	4.9752	422.15	1.7444
24,300	1,216.00	5.0041	423.90	1.7444
24,400	1,228.00	5.0328	429.75	1.7612
24,500	1,240.00	5.0612	431.50	1.7612
24,600	1,252.00	5.0894	437.35	1.7778
24,700	1,264.00	5.1174	439.10	1.7778
24,800	1,276.00	5.1452	444.95	1.7941
24,900	1,288.00	5.1727	446.75	1.7941
25,000	1,300.00	5.2000	452.55	1.8102
25,100	1,312.00	5.2271	458.35	1.8261
25,200	1,324.00	5.2540	460.15	1.8261
25,300	1,336.00	5.2806	465.95	1.8417
25,400	1,348.00	5.3071	467.80	1.8417
25,500	1,360.00	5.3333	473.55	1.8571
25,600	1,372.00	5.3594	475.45	1.8571
25,700	1,384.00	5.3852	481.20	1.8723
25,800	1,396.00	5.4109	483.05	1.8723
25,900	1,408.00	5.4363	488.80	1.8873
26,000	1,420.00	5.4615	494.55	1.9021
26,100	1,432.00	5.4866	496.45	1.9021
26,200	1,444.00	5.5115	502.15	1.9167
26,300	1,456.00	5.5361	504.10	1.9167
26,400	1,468.00	5.5606	509.80	1.9310
26,500	1,480.00	5.5849	511.70	1.9310
26,600	1,492.00	5.6090	517.40	1.9452
26,700	1,504.00	5.6330	519.35	1.9452
26,800	1,516.00	5.6567	525.05	1.9592
26,900	1,528.00	5.6803	527.00	1.9592

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(pour le calcul de l'impôt total, prière d'appliquer à l'impôt de base le coefficient de l'Etat et de la commune, selon le tableau des coefficients cantonal et communaux)

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux %	Impôt dû	Taux %
27,000	1,540.00	5.7037	532.70	1.9730
27,100	1,552.00	5.7269	538.35	1.9866
27,200	1,564.00	5.7500	540.35	1.9866
27,300	1,576.00	5.7729	546.00	2.0000
27,400	1,588.00	5.7956	548.00	2.0000
27,500	1,600.00	5.8182	560.95	2.0397
27,600	1,612.00	5.8406	562.95	2.0397
27,700	1,624.00	5.8628	575.85	2.0789
27,800	1,636.00	5.8849	577.95	2.0789
27,900	1,648.00	5.9068	590.80	2.1176
28,000	1,660.00	5.9286	603.65	2.1558
28,100	1,672.00	5.9502	605.80	2.1558
28,200	1,684.00	5.9716	618.60	2.1935
28,300	1,696.00	5.9929	620.75	2.1935
28,400	1,708.00	6.0141	633.55	2.2308
28,500	1,720.00	6.0351	635.75	2.2308
28,600	1,732.00	6.0559	648.50	2.2675
28,700	1,744.00	6.0767	650.80	2.2675
28,800	1,756.00	6.0972	663.50	2.3038
28,900	1,768.00	6.1176	665.80	2.3038
29,000	1,780.00	6.1379	678.50	2.3396
29,100	1,792.00	6.1581	691.15	2.3750
29,200	1,804.00	6.1781	693.50	2.3750
29,300	1,816.00	6.1980	706.10	2.4099
29,400	1,828.00	6.2177	708.50	2.4099
29,500	1,840.00	6.2373	721.10	2.4444
29,600	1,852.00	6.2568	723.55	2.4444
29,700	1,864.00	6.2761	736.10	2.4785
29,800	1,876.00	6.2953	738.60	2.4785
29,900	1,888.00	6.3144	751.15	2.5122
30,000	1,900.00	6.3333	763.65	2.5455
30,100	1,913.00	6.3555	766.20	2.5455
30,200	1,926.00	6.3775	778.65	2.5783
30,300	1,939.00	6.3993	781.25	2.5783
30,400	1,952.00	6.4211	793.70	2.6108
30,500	1,965.00	6.4426	796.30	2.6108
30,600	1,978.00	6.4641	808.70	2.6429
30,700	1,991.00	6.4853	811.35	2.6429
30,800	2,004.00	6.5065	823.75	2.6746
30,900	2,017.00	6.5275	826.45	2.6746
31,000	2,030.00	6.5484	838.80	2.7059
31,100	2,043.00	6.5691	851.15	2.7368
31,200	2,056.00	6.5897	853.90	2.7368
31,300	2,069.00	6.6102	866.20	2.7674

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(pour le calcul de l'impôt total, prière d'appliquer à l'impôt de base le coefficient de l'Etat et de la commune, selon le tableau des coefficients cantonal et communaux)

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux %	Impôt dû	Taux %
31,400	2,082.00	6.6306	869.00	2.7674
31,500	2,095.00	6.6508	881.25	2.7977
31,600	2,108.00	6.6709	884.05	2.7977
31,700	2,121.00	6.6909	896.35	2.8276
31,800	2,134.00	6.7107	899.15	2.8276
31,900	2,147.00	6.7304	911.45	2.8571
32,000	2,160.00	6.7500	923.65	2.8864
32,100	2,173.00	6.7695	926.50	2.8864
32,200	2,186.00	6.7888	938.70	2.9153
32,300	2,199.00	6.8080	941.65	2.9153
32,400	2,212.00	6.8272	953.80	2.9438
32,500	2,225.00	6.8462	956.75	2.9438
32,600	2,238.00	6.8650	968.90	2.9721
32,700	2,251.00	6.8838	971.85	2.9721
32,800	2,264.00	6.9024	984.00	3.0000
32,900	2,277.00	6.9210	987.00	3.0000
33,000	2,290.00	6.9394	999.10	3.0276
33,100	2,303.00	6.9577	1,011.20	3.0549
33,200	2,316.00	6.9759	1,014.25	3.0549
33,300	2,329.00	6.9940	1,026.30	3.0820
33,400	2,342.00	7.0120	1,029.40	3.0820
33,500	2,355.00	7.0299	1,041.40	3.1087
33,600	2,368.00	7.0476	1,044.50	3.1087
33,700	2,381.00	7.0653	1,056.55	3.1351
33,800	2,394.00	7.0828	1,059.70	3.1351
33,900	2,407.00	7.1003	1,071.70	3.1613
34,000	2,420.00	7.1176	1,083.65	3.1872
34,100	2,433.00	7.1349	1,086.80	3.1872
34,200	2,446.00	7.1520	1,098.75	3.2128
34,300	2,459.00	7.1691	1,102.00	3.2128
34,400	2,472.00	7.1860	1,113.90	3.2381
34,500	2,485.00	7.2029	1,117.15	3.2381
34,600	2,498.00	7.2197	1,129.05	3.2632
34,700	2,511.00	7.2363	1,132.30	3.2632
34,800	2,524.00	7.2529	1,144.20	3.2880
34,900	2,537.00	7.2693	1,147.50	3.2880
35,000	2,550.00	7.2857	1,159.40	3.3125
35,100	2,563.00	7.3020	1,171.20	3.3368
35,200	2,576.00	7.3182	1,174.55	3.3368
35,300	2,589.00	7.3343	1,186.35	3.3608
35,400	2,602.00	7.3503	1,189.75	3.3608
35,500	2,615.00	7.3662	1,201.55	3.3846
35,600	2,628.00	7.3820	1,204.90	3.3846
35,700	2,641.00	7.3978	1,216.70	3.4082

Impôt cantonal et communal direct
Barème de référence

Table de calcul applicable dès le 1^{er} janvier 2008

REVENU

Impôt de base (coefficient de 1.0)

(pour le calcul de l'impôt total, prière d'appliquer à l'impôt de base le coefficient de l'Etat et de la commune, selon le tableau des coefficients cantonal et communaux)

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux %	Impôt dû	Taux %
35,800	2,654.00	7.4134	1,220.10	3.4082
35,900	2,667.00	7.4290	1,231.90	3.4315
36,000	2,680.00	7.4444	1,243.65	3.4545
36,100	2,693.00	7.4598	1,247.10	3.4545
36,200	2,706.00	7.4751	1,258.80	3.4774
36,300	2,719.00	7.4904	1,262.30	3.4774
36,400	2,732.00	7.5055	1,274.00	3.5000
36,500	2,745.00	7.5205	1,277.50	3.5000
36,600	2,758.00	7.5355	1,296.50	3.5423
36,700	2,771.00	7.5504	1,300.00	3.5423
36,800	2,784.00	7.5652	1,318.95	3.5842
36,900	2,797.00	7.5799	1,322.55	3.5842
37,000	2,810.00	7.5946	1,341.50	3.6256
37,100	2,823.00	7.6092	1,360.35	3.6667
37,200	2,836.00	7.6237	1,364.00	3.6667
37,300	2,849.00	7.6381	1,382.85	3.7073
37,400	2,862.00	7.6524	1,386.55	3.7073
37,500	2,875.00	7.6667	1,405.35	3.7476
37,600	2,888.00	7.6809	1,409.10	3.7476
37,700	2,901.00	7.6950	1,427.85	3.7874
37,800	2,914.00	7.7090	1,431.65	3.7874
37,900	2,927.00	7.7230	1,450.40	3.8269
38,000	2,940.00	7.7368	1,469.10	3.8660
38,100	2,953.00	7.7507	1,472.95	3.8660
38,200	2,966.00	7.7644	1,491.60	3.9048
38,300	2,979.00	7.7781	1,495.50	3.9048
38,400	2,992.00	7.7917	1,514.15	3.9431
38,500	3,005.00	7.8052	1,518.10	3.9431
38,600	3,018.00	7.8187	1,536.70	3.9811
38,700	3,031.00	7.8320	1,540.70	3.9811
38,800	3,044.00	7.8454	1,559.30	4.0188
38,900	3,057.00	7.8586	1,563.30	4.0188
39,000	3,070.00	7.8718	1,581.85	4.0561
39,100	3,083.00	7.8849	1,600.35	4.0930
39,200	3,096.00	7.8980	1,604.45	4.0930
39,300	3,109.00	7.9109	1,622.95	4.1296
39,400	3,122.00	7.9239	1,627.05	4.1296
39,500	3,135.00	7.9367	1,645.55	4.1659
39,600	3,148.00	7.9495	1,649.70	4.1659
39,700	3,161.00	7.9622	1,668.15	4.2018
39,800	3,174.00	7.9749	1,672.35	4.2018
39,900	3,187.00	7.9875	1,690.75	4.2374
40,000	3,200.00	8.0000	1,709.10	4.2727
40,100	3,214.00	8.0150	1,713.35	4.2727

Impôt cantonal et communal direct
Barème de référence

Table de calcul applicable dès le 1^{er} janvier 2008

REVENU

Impôt de base (coefficient de 1.0)

(pour le calcul de l'impôt total, prière d'appliquer à l'impôt de base le coefficient de l'Etat et de la commune, selon le tableau des coefficients cantonal et communaux)

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux %	Impôt dû	Taux %
40,200	3,228.00	8.0299	1,731.70	4.3077
40,300	3,242.00	8.0447	1,736.00	4.3077
40,400	3,256.00	8.0594	1,754.30	4.3423
40,500	3,270.00	8.0741	1,758.65	4.3423
40,600	3,284.00	8.0887	1,776.95	4.3767
40,700	3,298.00	8.1032	1,781.30	4.3767
40,800	3,312.00	8.1176	1,799.55	4.4107
40,900	3,326.00	8.1320	1,804.00	4.4107
41,000	3,340.00	8.1463	1,822.20	4.4444
41,100	3,354.00	8.1606	1,840.40	4.4779
41,200	3,368.00	8.1748	1,844.90	4.4779
41,300	3,382.00	8.1889	1,863.05	4.5110
41,400	3,396.00	8.2029	1,867.55	4.5110
41,500	3,410.00	8.2169	1,885.70	4.5439
41,600	3,424.00	8.2308	1,890.25	4.5439
41,700	3,438.00	8.2446	1,908.35	4.5764
41,800	3,452.00	8.2584	1,912.95	4.5764
41,900	3,466.00	8.2721	1,931.05	4.6087
42,000	3,480.00	8.2857	1,949.10	4.6407
42,100	3,494.00	8.2993	1,953.75	4.6407
42,200	3,508.00	8.3128	1,971.75	4.6724
42,300	3,522.00	8.3262	1,976.45	4.6724
42,400	3,536.00	8.3396	1,994.45	4.7039
42,500	3,550.00	8.3529	1,999.15	4.7039
42,600	3,564.00	8.3662	2,017.15	4.7350
42,700	3,578.00	8.3794	2,021.85	4.7350
42,800	3,592.00	8.3925	2,039.85	4.7660
42,900	3,606.00	8.4056	2,044.60	4.7660
43,000	3,620.00	8.4186	2,062.55	4.7966
43,100	3,634.00	8.4316	2,080.45	4.8270
43,200	3,648.00	8.4444	2,085.25	4.8270
43,300	3,662.00	8.4573	2,103.15	4.8571
43,400	3,676.00	8.4700	2,108.00	4.8571
43,500	3,690.00	8.4828	2,125.85	4.8870
43,600	3,704.00	8.4954	2,130.75	4.8870
43,700	3,718.00	8.5080	2,148.60	4.9167
43,800	3,732.00	8.5205	2,153.50	4.9167
43,900	3,746.00	8.5330	2,171.30	4.9461
44,000	3,760.00	8.5455	2,189.10	4.9752
44,100	3,774.00	8.5578	2,194.05	4.9752
44,200	3,788.00	8.5701	2,211.80	5.0041
44,300	3,802.00	8.5824	2,216.80	5.0041
44,400	3,816.00	8.5946	2,234.55	5.0328
44,500	3,830.00	8.6067	2,239.60	5.0328

Impôt cantonal et communal direct
Barème de référence

Table de calcul applicable dès le 1^{er} janvier 2008

REVENU

Impôt de base (coefficient de 1.0)

(pour le calcul de l'impôt total, prière d'appliquer à l'impôt de base le coefficient de l'Etat et de la commune, selon le tableau des coefficients cantonal et communaux)

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux %	Impôt dû	Taux %
44,600	3,844.00	8.6188	2,257.30	5.0612
44,700	3,858.00	8.6309	2,262.35	5.0612
44,800	3,872.00	8.6429	2,280.05	5.0894
44,900	3,886.00	8.6548	2,285.15	5.0894
45,000	3,900.00	8.6667	2,302.85	5.1174
45,100	3,914.00	8.6785	2,320.45	5.1452
45,200	3,928.00	8.6903	2,325.60	5.1452
45,300	3,942.00	8.7020	2,343.25	5.1727
45,400	3,956.00	8.7137	2,348.40	5.1727
45,500	3,970.00	8.7253	2,366.00	5.2000
45,600	3,984.00	8.7368	2,371.20	5.2000
45,700	3,998.00	8.7484	2,388.80	5.2271
45,800	4,012.00	8.7598	2,394.00	5.2271
45,900	4,026.00	8.7712	2,411.55	5.2540
46,000	4,040.00	8.7826	2,429.10	5.2806
46,100	4,054.00	8.7939	2,434.35	5.2806
46,200	4,068.00	8.8052	2,451.85	5.3071
46,300	4,082.00	8.8164	2,457.20	5.3071
46,400	4,096.00	8.8276	2,474.65	5.3333
46,500	4,110.00	8.8387	2,480.00	5.3333
46,600	4,124.00	8.8498	2,497.45	5.3594
46,700	4,138.00	8.8608	2,502.85	5.3594
46,800	4,152.00	8.8718	2,520.30	5.3852
46,900	4,166.00	8.8827	2,525.65	5.3852
47,000	4,180.00	8.8936	2,543.10	5.4109
47,100	4,194.00	8.9045	2,560.50	5.4363
47,200	4,208.00	8.9153	2,565.95	5.4363
47,300	4,222.00	8.9260	2,583.30	5.4615
47,400	4,236.00	8.9367	2,588.75	5.4615
47,500	4,250.00	8.9474	2,606.15	5.4866
47,600	4,264.00	8.9580	2,611.60	5.4866
47,700	4,278.00	8.9686	2,628.95	5.5115
47,800	4,292.00	8.9791	2,634.45	5.5115
47,900	4,306.00	8.9896	2,651.80	5.5361
48,000	4,320.00	9.0000	2,669.10	5.5606
48,100	4,334.00	9.0104	2,674.65	5.5606
48,200	4,348.00	9.0207	2,691.90	5.5849
48,300	4,362.00	9.0311	2,697.50	5.5849
48,400	4,376.00	9.0413	2,714.75	5.6090
48,500	4,390.00	9.0515	2,720.40	5.6090
48,600	4,404.00	9.0617	2,737.60	5.6330
48,700	4,418.00	9.0719	2,743.25	5.6330
48,800	4,432.00	9.0820	2,760.50	5.6567
48,900	4,446.00	9.0920	2,766.15	5.6567

Impôt cantonal et communal direct
Barème de référence

Table de calcul applicable dès le 1^{er} janvier 2008

REVENU

Impôt de base (coefficient de 1.0)

(pour le calcul de l'impôt total, prière d'appliquer à l'impôt de base le coefficient de l'Etat et de la commune, selon le tableau des coefficients cantonal et communaux)

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux %	Impôt dû	Taux %
49,000	4,460.00	9.1020	2,783.35	5.6803
49,100	4,474.00	9.1120	2,800.50	5.7037
49,200	4,488.00	9.1220	2,806.20	5.7037
49,300	4,502.00	9.1318	2,823.40	5.7269
49,400	4,516.00	9.1417	2,829.10	5.7269
49,500	4,530.00	9.1515	2,846.25	5.7500
49,600	4,544.00	9.1613	2,852.00	5.7500
49,700	4,558.00	9.1710	2,869.15	5.7729
49,800	4,572.00	9.1807	2,874.90	5.7729
49,900	4,586.00	9.1904	2,892.00	5.7956
50,000	4,600.00	9.2000	2,909.10	5.8182
50,100	4,614.00	9.2096	2,914.90	5.8182
50,200	4,628.00	9.2191	2,931.95	5.8406
50,300	4,642.00	9.2286	2,937.80	5.8406
50,400	4,656.00	9.2381	2,954.85	5.8628
50,500	4,670.00	9.2475	2,960.70	5.8628
50,600	4,684.00	9.2569	2,977.75	5.8849
50,700	4,698.00	9.2663	2,983.65	5.8849
50,800	4,712.00	9.2756	3,000.65	5.9068
50,900	4,726.00	9.2849	3,006.55	5.9068
51,000	4,740.00	9.2941	3,023.55	5.9286
51,100	4,754.00	9.3033	3,040.55	5.9502
51,200	4,768.00	9.3125	3,046.50	5.9502
51,300	4,782.00	9.3216	3,063.45	5.9716
51,400	4,796.00	9.3307	3,069.40	5.9716
51,500	4,810.00	9.3398	3,086.35	5.9929
51,600	4,824.00	9.3488	3,092.35	5.9929
51,700	4,838.00	9.3578	3,109.30	6.0141
51,800	4,852.00	9.3668	3,115.30	6.0141
51,900	4,866.00	9.3757	3,132.20	6.0351
52,000	4,880.00	9.3846	3,149.10	6.0559
52,100	4,894.00	9.3935	3,155.15	6.0559
52,200	4,908.00	9.4023	3,172.00	6.0767
52,300	4,922.00	9.4111	3,178.10	6.0767
52,400	4,936.00	9.4198	3,194.95	6.0972
52,500	4,950.00	9.4286	3,201.05	6.0972
52,600	4,964.00	9.4373	3,217.90	6.1176
52,700	4,978.00	9.4459	3,224.00	6.1176
52,800	4,992.00	9.4545	3,240.85	6.1379
52,900	5,006.00	9.4631	3,246.95	6.1379
53,000	5,020.00	9.4717	3,263.80	6.1581
53,100	5,034.00	9.4802	3,280.55	6.1781
53,200	5,048.00	9.4887	3,286.75	6.1781
53,300	5,062.00	9.4972	3,303.50	6.1980

Impôt cantonal et communal direct
Barème de référence

Table de calcul applicable dès le 1^{er} janvier 2008

REVENU

Impôt de base (coefficient de 1.0)

(pour le calcul de l'impôt total, prière d'appliquer à l'impôt de base le coefficient de l'Etat et de la commune, selon le tableau des coefficients cantonal et communaux)

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux %	Impôt dû	Taux %
53,400	5,076.00	9.5056	3,309.70	6.1980
53,500	5,090.00	9.5140	3,326.45	6.2177
53,600	5,104.00	9.5224	3,332.70	6.2177
53,700	5,118.00	9.5307	3,349.40	6.2373
53,800	5,132.00	9.5390	3,355.65	6.2373
53,900	5,146.00	9.5473	3,372.40	6.2568
54,000	5,160.00	9.5556	3,389.10	6.2761
54,100	5,174.00	9.5638	3,395.35	6.2761
54,200	5,188.00	9.5720	3,412.05	6.2953
54,300	5,202.00	9.5801	3,418.35	6.2953
54,400	5,216.00	9.5882	3,435.00	6.3144
54,500	5,230.00	9.5963	3,441.35	6.3144
54,600	5,244.00	9.6044	3,458.00	6.3333
54,700	5,258.00	9.6124	3,464.35	6.3333
54,800	5,272.00	9.6204	3,482.80	6.3555
54,900	5,286.00	9.6284	3,489.15	6.3555
55,000	5,300.00	9.6364	3,507.60	6.3775
55,100	5,315.00	9.6461	3,526.05	6.3993
55,200	5,330.00	9.6558	3,532.45	6.3993
55,300	5,345.00	9.6655	3,550.85	6.4211
55,400	5,360.00	9.6751	3,557.25	6.4211
55,500	5,375.00	9.6847	3,575.65	6.4426
55,600	5,390.00	9.6942	3,582.10	6.4426
55,700	5,405.00	9.7038	3,600.50	6.4641
55,800	5,420.00	9.7133	3,606.95	6.4641
55,900	5,435.00	9.7227	3,625.30	6.4853
56,000	5,450.00	9.7321	3,643.65	6.5065
56,100	5,465.00	9.7415	3,650.15	6.5065
56,200	5,480.00	9.7509	3,668.45	6.5275
56,300	5,495.00	9.7602	3,675.00	6.5275
56,400	5,510.00	9.7695	3,693.30	6.5484
56,500	5,525.00	9.7788	3,699.85	6.5484
56,600	5,540.00	9.7880	3,718.15	6.5691
56,700	5,555.00	9.7972	3,724.70	6.5691
56,800	5,570.00	9.8063	3,742.95	6.5897
56,900	5,585.00	9.8155	3,749.55	6.5897
57,000	5,600.00	9.8246	3,767.85	6.6102
57,100	5,615.00	9.8336	3,786.05	6.6306
57,200	5,630.00	9.8427	3,792.70	6.6306
57,300	5,645.00	9.8517	3,810.90	6.6508
57,400	5,660.00	9.8606	3,817.55	6.6508
57,500	5,675.00	9.8696	3,835.75	6.6709
57,600	5,690.00	9.8785	3,842.45	6.6709
57,700	5,705.00	9.8873	3,860.60	6.6909

Impôt cantonal et communal direct
Barème de référence

Table de calcul applicable dès le 1^{er} janvier 2008

REVENU

Impôt de base (coefficient de 1.0)

(pour le calcul de l'impôt total, prière d'appliquer à l'impôt de base le coefficient de l'Etat et de la commune, selon le tableau des coefficients cantonal et communaux)

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux %	Impôt dû	Taux %
57,800	5,720.00	9.8962	3,867.30	6.6909
57,900	5,735.00	9.9050	3,885.50	6.7107
58,000	5,750.00	9.9138	3,903.65	6.7304
58,100	5,765.00	9.9225	3,910.35	6.7304
58,200	5,780.00	9.9313	3,928.50	6.7500
58,300	5,795.00	9.9400	3,935.25	6.7500
58,400	5,810.00	9.9486	3,953.35	6.7695
58,500	5,825.00	9.9573	3,960.15	6.7695
58,600	5,840.00	9.9659	3,978.25	6.7888
58,700	5,855.00	9.9744	3,985.05	6.7888
58,800	5,870.00	9.9830	4,003.15	6.8080
58,900	5,885.00	9.9915	4,009.95	6.8080
59,000	5,900.00	10.0000	4,028.00	6.8272
59,100	5,915.00	10.0085	4,046.10	6.8462
59,200	5,930.00	10.0169	4,052.90	6.8462
59,300	5,945.00	10.0253	4,070.95	6.8650
59,400	5,960.00	10.0337	4,077.85	6.8650
59,500	5,975.00	10.0420	4,095.85	6.8838
59,600	5,990.00	10.0503	4,102.75	6.8838
59,700	6,005.00	10.0586	4,120.75	6.9024
59,800	6,020.00	10.0669	4,127.65	6.9024
59,900	6,035.00	10.0751	4,145.65	6.9210
60,000	6,050.00	10.0833	4,163.65	6.9394
60,100	6,065.00	10.0915	4,170.60	6.9394
60,200	6,080.00	10.0997	4,188.55	6.9577
60,300	6,095.00	10.1078	4,195.50	6.9577
60,400	6,110.00	10.1159	4,213.45	6.9759
60,500	6,125.00	10.1240	4,220.40	6.9759
60,600	6,140.00	10.1320	4,238.35	6.9940
60,700	6,155.00	10.1400	4,245.35	6.9940
60,800	6,170.00	10.1480	4,263.30	7.0120
60,900	6,185.00	10.1560	4,270.30	7.0120
61,000	6,200.00	10.1639	4,288.20	7.0299
61,100	6,215.00	10.1718	4,306.10	7.0476
61,200	6,230.00	10.1797	4,313.15	7.0476
61,300	6,245.00	10.1876	4,331.00	7.0653
61,400	6,260.00	10.1954	4,338.10	7.0653
61,500	6,275.00	10.2033	4,355.95	7.0828
61,600	6,290.00	10.2110	4,363.05	7.0828
61,700	6,305.00	10.2188	4,380.90	7.1003
61,800	6,320.00	10.2265	4,388.00	7.1003
61,900	6,335.00	10.2342	4,405.80	7.1176
62,000	6,350.00	10.2419	4,423.65	7.1349
62,100	6,365.00	10.2496	4,430.75	7.1349

Impôt cantonal et communal direct
Barème de référence

Table de calcul applicable dès le 1^{er} janvier 2008

REVENU

Impôt de base (coefficient de 1.0)

(pour le calcul de l'impôt total, prière d'appliquer à l'impôt de base le coefficient de l'Etat et de la commune, selon le tableau des coefficients cantonal et communaux)

REVENU Imposable	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux %	Impôt dû	Taux %
62,200	6,380.00	10.2572	4,448.55	7.1520
62,300	6,395.00	10.2648	4,455.75	7.1520
62,400	6,410.00	10.2724	4,473.50	7.1691
62,500	6,425.00	10.2800	4,480.70	7.1691
62,600	6,440.00	10.2875	4,498.45	7.1860
62,700	6,455.00	10.2951	4,505.65	7.1860
62,800	6,470.00	10.3025	4,523.40	7.2029
62,900	6,485.00	10.3100	4,530.60	7.2029
63,000	6,500.00	10.3175	4,548.40	7.2197
63,100	6,515.00	10.3249	4,566.10	7.2363
63,200	6,530.00	10.3323	4,573.35	7.2363
63,300	6,545.00	10.3397	4,591.05	7.2529
63,400	6,560.00	10.3470	4,598.30	7.2529
63,500	6,575.00	10.3543	4,616.05	7.2693
63,600	6,590.00	10.3616	4,623.30	7.2693
63,700	6,605.00	10.3689	4,641.00	7.2857
63,800	6,620.00	10.3762	4,648.30	7.2857
63,900	6,635.00	10.3834	4,665.95	7.3020
64,000	6,650.00	10.3906	4,683.65	7.3182
64,100	6,665.00	10.3978	4,690.95	7.3182
64,200	6,680.00	10.4050	4,708.60	7.3343
64,300	6,695.00	10.4121	4,715.95	7.3343
64,400	6,710.00	10.4193	4,733.60	7.3503
64,500	6,725.00	10.4264	4,740.95	7.3503
64,600	6,740.00	10.4334	4,758.55	7.3662
64,700	6,755.00	10.4405	4,765.95	7.3662
64,800	6,770.00	10.4475	4,783.55	7.3820
64,900	6,785.00	10.4545	4,790.95	7.3820
65,000	6,800.00	10.4615	4,808.55	7.3978
65,100	6,815.00	10.4685	4,826.15	7.4134
65,200	6,830.00	10.4755	4,833.55	7.4134
65,300	6,845.00	10.4824	4,851.10	7.4290
65,400	6,860.00	10.4893	4,858.55	7.4290
65,500	6,875.00	10.4962	4,876.10	7.4444
65,600	6,890.00	10.5030	4,883.55	7.4444
65,700	6,905.00	10.5099	4,901.10	7.4598
65,800	6,920.00	10.5167	4,908.55	7.4598
65,900	6,935.00	10.5235	4,926.10	7.4751
66,000	6,950.00	10.5303	4,943.65	7.4904
66,100	6,965.00	10.5371	4,951.15	7.4904
66,200	6,980.00	10.5438	4,968.65	7.5055
66,300	6,995.00	10.5505	4,976.15	7.5055
66,400	7,010.00	10.5572	4,993.65	7.5205
66,500	7,025.00	10.5639	5,001.15	7.5205

Impôt cantonal et communal direct
Barème de référence

Table de calcul applicable dès le 1^{er} janvier 2008

REVENU

Impôt de base (coefficient de 1.0)

(pour le calcul de l'impôt total, prière d'appliquer à l'impôt de base le coefficient de l'Etat et de la commune, selon le tableau des coefficients cantonal et communaux)

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux %	Impôt dû	Taux %
66,600	7,040.00	10.5706	5,018.65	7.5355
66,700	7,055.00	10.5772	5,026.20	7.5355
66,800	7,070.00	10.5838	5,043.65	7.5504
66,900	7,085.00	10.5904	5,051.20	7.5504
67,000	7,100.00	10.5970	5,068.70	7.5652
67,100	7,115.00	10.6036	5,086.15	7.5799
67,200	7,130.00	10.6101	5,093.70	7.5799
67,300	7,145.00	10.6166	5,111.15	7.5946
67,400	7,160.00	10.6231	5,118.75	7.5946
67,500	7,175.00	10.6296	5,136.20	7.6092
67,600	7,190.00	10.6361	5,143.80	7.6092
67,700	7,205.00	10.6425	5,161.20	7.6237
67,800	7,220.00	10.6490	5,168.85	7.6237
67,900	7,235.00	10.6554	5,186.25	7.6381
68,000	7,250.00	10.6618	5,203.65	7.6524
68,100	7,265.00	10.6681	5,211.30	7.6524
68,200	7,280.00	10.6745	5,228.65	7.6667
68,300	7,295.00	10.6808	5,236.35	7.6667
68,400	7,310.00	10.6871	5,253.70	7.6809
68,500	7,325.00	10.6934	5,261.40	7.6809
68,600	7,340.00	10.6997	5,278.75	7.6950
68,700	7,355.00	10.7060	5,286.45	7.6950
68,800	7,370.00	10.7122	5,303.80	7.7090
68,900	7,385.00	10.7184	5,311.50	7.7090
69,000	7,400.00	10.7246	5,328.85	7.7230
69,100	7,415.00	10.7308	5,346.15	7.7368
69,200	7,430.00	10.7370	5,353.90	7.7368
69,300	7,445.00	10.7431	5,371.20	7.7507
69,400	7,460.00	10.7493	5,378.95	7.7507
69,500	7,475.00	10.7554	5,396.25	7.7644
69,600	7,490.00	10.7615	5,404.00	7.7644
69,700	7,505.00	10.7676	5,421.30	7.7781
69,800	7,520.00	10.7736	5,429.10	7.7781
69,900	7,535.00	10.7797	5,446.40	7.7917
70,000	7,550.00	10.7857	5,463.65	7.8052
70,100	7,565.00	10.7917	5,471.45	7.8052
70,200	7,580.00	10.7977	5,488.70	7.8187
70,300	7,595.00	10.8037	5,496.50	7.8187
70,400	7,610.00	10.8097	5,513.75	7.8320
70,500	7,625.00	10.8156	5,521.60	7.8320
70,600	7,640.00	10.8215	5,538.80	7.8454
70,700	7,655.00	10.8274	5,546.65	7.8454
70,800	7,670.00	10.8333	5,563.90	7.8586
70,900	7,685.00	10.8392	5,571.75	7.8586

Impôt cantonal et communal direct
Barème de référence

Table de calcul applicable dès le 1^{er} janvier 2008

REVENU

Impôt de base (coefficient de 1.0)

(pour le calcul de l'impôt total, prière d'appliquer à l'impôt de base le coefficient de l'Etat et de la commune, selon le tableau des coefficients cantonal et communaux)

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux %	Impôt dû	Taux %
71,000	7,700.00	10.8451	5,588.95	7.8718
71,100	7,715.00	10.8509	5,606.15	7.8849
71,200	7,730.00	10.8567	5,614.05	7.8849
71,300	7,745.00	10.8626	5,631.25	7.8980
71,400	7,760.00	10.8683	5,639.15	7.8980
71,500	7,775.00	10.8741	5,656.30	7.9109
71,600	7,790.00	10.8799	5,664.25	7.9109
71,700	7,805.00	10.8856	5,681.40	7.9239
71,800	7,820.00	10.8914	5,689.35	7.9239
71,900	7,835.00	10.8971	5,706.50	7.9367
72,000	7,850.00	10.9028	5,723.65	7.9495
72,100	7,865.00	10.9085	5,731.60	7.9495
72,200	7,880.00	10.9141	5,748.70	7.9622
72,300	7,895.00	10.9198	5,756.70	7.9622
72,400	7,910.00	10.9254	5,773.80	7.9749
72,500	7,925.00	10.9310	5,781.80	7.9749
72,600	7,940.00	10.9366	5,798.90	7.9875
72,700	7,955.00	10.9422	5,806.90	7.9875
72,800	7,970.00	10.9478	5,824.00	8.0000
72,900	7,985.00	10.9534	5,832.00	8.0000
73,000	8,000.00	10.9589	5,850.90	8.0150
73,100	8,015.00	10.9644	5,869.80	8.0299
73,200	8,030.00	10.9699	5,877.85	8.0299
73,300	8,045.00	10.9754	5,896.75	8.0447
73,400	8,060.00	10.9809	5,904.80	8.0447
73,500	8,075.00	10.9864	5,923.65	8.0594
73,600	8,090.00	10.9918	5,931.70	8.0594
73,700	8,105.00	10.9973	5,950.60	8.0741
73,800	8,120.00	11.0027	5,958.65	8.0741
73,900	8,135.00	11.0081	5,977.55	8.0887
74,000	8,150.00	11.0135	5,996.35	8.1032
74,100	8,165.00	11.0189	6,004.45	8.1032
74,200	8,180.00	11.0243	6,023.30	8.1176
74,300	8,195.00	11.0296	6,031.40	8.1176
74,400	8,210.00	11.0349	6,050.25	8.1320
74,500	8,225.00	11.0403	6,058.35	8.1320
74,600	8,240.00	11.0456	6,077.15	8.1463
74,700	8,255.00	11.0509	6,085.30	8.1463
74,800	8,270.00	11.0561	6,104.10	8.1606
74,900	8,285.00	11.0614	6,112.30	8.1606
75,000	8,300.00	11.0667	6,131.05	8.1748
75,100	8,316.00	11.0732	6,149.85	8.1889
75,200	8,332.00	11.0798	6,158.00	8.1889
75,300	8,348.00	11.0863	6,176.80	8.2029

Impôt cantonal et communal direct
Barème de référence

Table de calcul applicable dès le 1^{er} janvier 2008

REVENU

Impôt de base (coefficient de 1.0)

(pour le calcul de l'impôt total, prière d'appliquer à l'impôt de base le coefficient de l'Etat et de la commune, selon le tableau des coefficients cantonal et communaux)

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux %	Impôt dû	Taux %
75,400	8,364.00	11.0928	6,185.00	8.2029
75,500	8,380.00	11.0993	6,203.75	8.2169
75,600	8,396.00	11.1058	6,211.95	8.2169
75,700	8,412.00	11.1123	6,230.70	8.2308
75,800	8,428.00	11.1187	6,238.90	8.2308
75,900	8,444.00	11.1252	6,257.65	8.2446
76,000	8,460.00	11.1316	6,276.35	8.2584
76,100	8,476.00	11.1380	6,284.60	8.2584
76,200	8,492.00	11.1444	6,303.30	8.2721
76,300	8,508.00	11.1507	6,311.60	8.2721
76,400	8,524.00	11.1571	6,330.30	8.2857
76,500	8,540.00	11.1634	6,338.55	8.2857
76,600	8,556.00	11.1697	6,357.25	8.2993
76,700	8,572.00	11.1760	6,365.55	8.2993
76,800	8,588.00	11.1823	6,384.25	8.3128
76,900	8,604.00	11.1886	6,392.55	8.3128
77,000	8,620.00	11.1948	6,411.20	8.3262
77,100	8,636.00	11.2010	6,429.85	8.3396
77,200	8,652.00	11.2073	6,438.20	8.3396
77,300	8,668.00	11.2135	6,456.80	8.3529
77,400	8,684.00	11.2196	6,465.20	8.3529
77,500	8,700.00	11.2258	6,483.80	8.3662
77,600	8,716.00	11.2320	6,492.15	8.3662
77,700	8,732.00	11.2381	6,510.80	8.3794
77,800	8,748.00	11.2442	6,519.15	8.3794
77,900	8,764.00	11.2503	6,537.80	8.3925
78,000	8,780.00	11.2564	6,556.35	8.4056
78,100	8,796.00	11.2625	6,564.75	8.4056
78,200	8,812.00	11.2685	6,583.35	8.4186
78,300	8,828.00	11.2746	6,591.75	8.4186
78,400	8,844.00	11.2806	6,610.35	8.4316
78,500	8,860.00	11.2866	6,618.75	8.4316
78,600	8,876.00	11.2926	6,637.35	8.4444
78,700	8,892.00	11.2986	6,645.80	8.4444
78,800	8,908.00	11.3046	6,664.35	8.4573
78,900	8,924.00	11.3105	6,672.80	8.4573
79,000	8,940.00	11.3165	6,691.35	8.4700
79,100	8,956.00	11.3224	6,709.85	8.4828
79,200	8,972.00	11.3283	6,718.35	8.4828
79,300	8,988.00	11.3342	6,736.85	8.4954
79,400	9,004.00	11.3401	6,745.35	8.4954
79,500	9,020.00	11.3459	6,763.85	8.5080
79,600	9,036.00	11.3518	6,772.40	8.5080
79,700	9,052.00	11.3576	6,790.90	8.5205

Impôt cantonal et communal direct
Barème de référence

Table de calcul applicable dès le 1^{er} janvier 2008

REVENU

Impôt de base (coefficient de 1.0)

(pour le calcul de l'impôt total, prière d'appliquer à l'impôt de base le coefficient de l'Etat et de la commune, selon le tableau des coefficients cantonal et communaux)

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux %	Impôt dû	Taux %
Imposable				
79,800	9,068.00	11.3634	6,799.40	8.5205
79,900	9,084.00	11.3692	6,817.90	8.5330
80,000	9,100.00	11.3750	6,836.35	8.5455
80,100	9,116.00	11.3808	6,844.90	8.5455
80,200	9,132.00	11.3865	6,863.35	8.5578
80,300	9,148.00	11.3923	6,871.95	8.5578
80,400	9,164.00	11.3980	6,890.40	8.5701
80,500	9,180.00	11.4037	6,898.95	8.5701
80,600	9,196.00	11.4094	6,917.40	8.5824
80,700	9,212.00	11.4151	6,926.00	8.5824
80,800	9,228.00	11.4208	6,944.45	8.5946
80,900	9,244.00	11.4265	6,953.05	8.5946
81,000	9,260.00	11.4321	6,971.45	8.6067
81,100	9,276.00	11.4377	6,989.85	8.6188
81,200	9,292.00	11.4433	6,998.50	8.6188
81,300	9,308.00	11.4490	7,016.90	8.6309
81,400	9,324.00	11.4545	7,025.55	8.6309
81,500	9,340.00	11.4601	7,043.95	8.6429
81,600	9,356.00	11.4657	7,052.55	8.6429
81,700	9,372.00	11.4712	7,070.95	8.6548
81,800	9,388.00	11.4768	7,079.60	8.6548
81,900	9,404.00	11.4823	7,098.00	8.6667
82,000	9,420.00	11.4878	7,116.35	8.6785
82,100	9,436.00	11.4933	7,125.05	8.6785
82,200	9,452.00	11.4988	7,143.40	8.6903
82,300	9,468.00	11.5043	7,152.10	8.6903
82,400	9,484.00	11.5097	7,170.45	8.7020
82,500	9,500.00	11.5152	7,179.15	8.7020
82,600	9,516.00	11.5206	7,197.50	8.7137
82,700	9,532.00	11.5260	7,206.20	8.7137
82,800	9,548.00	11.5314	7,224.55	8.7253
82,900	9,564.00	11.5368	7,233.25	8.7253
83,000	9,580.00	11.5422	7,251.60	8.7368
83,100	9,596.00	11.5475	7,269.90	8.7484
83,200	9,612.00	11.5529	7,278.65	8.7484
83,300	9,628.00	11.5582	7,296.95	8.7598
83,400	9,644.00	11.5635	7,305.70	8.7598
83,500	9,660.00	11.5689	7,324.00	8.7712
83,600	9,676.00	11.5742	7,332.75	8.7712
83,700	9,692.00	11.5795	7,351.05	8.7826
83,800	9,708.00	11.5847	7,359.85	8.7826
83,900	9,724.00	11.5900	7,378.10	8.7939
84,000	9,740.00	11.5952	7,396.35	8.8052
84,100	9,756.00	11.6005	7,405.15	8.8052

Impôt cantonal et communal direct
Barème de référence

Table de calcul applicable dès le 1^{er} janvier 2008

REVENU

Impôt de base (coefficient de 1.0)

(pour le calcul de l'impôt total, prière d'appliquer à l'impôt de base le coefficient de l'Etat et de la commune, selon le tableau des coefficients cantonal et communaux)

REVENU Imposable	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux %	Impôt dû	Taux %
84,200	9,772.00	11.6057	7,423.40	8.8164
84,300	9,788.00	11.6109	7,432.25	8.8164
84,400	9,804.00	11.6161	7,450.50	8.8276
84,500	9,820.00	11.6213	7,459.30	8.8276
84,600	9,836.00	11.6265	7,477.55	8.8387
84,700	9,852.00	11.6316	7,486.40	8.8387
84,800	9,868.00	11.6368	7,504.60	8.8498
84,900	9,884.00	11.6419	7,513.45	8.8498
85,000	9,900.00	11.6471	7,531.70	8.8608
85,100	9,916.00	11.6522	7,549.90	8.8718
85,200	9,932.00	11.6573	7,558.75	8.8718
85,300	9,948.00	11.6624	7,576.95	8.8827
85,400	9,964.00	11.6674	7,585.85	8.8827
85,500	9,980.00	11.6725	7,604.05	8.8936
85,600	9,996.00	11.6776	7,612.95	8.8936
85,700	10,012.00	11.6826	7,631.10	8.9045
85,800	10,028.00	11.6876	7,640.05	8.9045
85,900	10,044.00	11.6927	7,658.20	8.9153
86,000	10,060.00	11.6977	7,676.35	8.9260
86,100	10,076.00	11.7027	7,685.30	8.9260
86,200	10,092.00	11.7077	7,703.45	8.9367
86,300	10,108.00	11.7126	7,712.40	8.9367
86,400	10,124.00	11.7176	7,730.55	8.9474
86,500	10,140.00	11.7225	7,739.45	8.9474
86,600	10,156.00	11.7275	7,757.60	8.9580
86,700	10,172.00	11.7324	7,766.55	8.9580
86,800	10,188.00	11.7373	7,784.70	8.9686
86,900	10,204.00	11.7422	7,793.65	8.9686
87,000	10,220.00	11.7471	7,811.80	8.9791
87,100	10,236.00	11.7520	7,829.90	8.9896
87,200	10,252.00	11.7569	7,838.90	8.9896
87,300	10,268.00	11.7617	7,857.00	9.0000
87,400	10,284.00	11.7666	7,866.00	9.0000
87,500	10,300.00	11.7714	7,884.10	9.0104
87,600	10,316.00	11.7763	7,893.10	9.0104
87,700	10,332.00	11.7811	7,911.20	9.0207
87,800	10,348.00	11.7859	7,920.20	9.0207
87,900	10,364.00	11.7907	7,938.30	9.0311
88,000	10,380.00	11.7955	7,956.35	9.0413
88,100	10,396.00	11.8002	7,965.40	9.0413
88,200	10,412.00	11.8050	7,983.45	9.0515
88,300	10,428.00	11.8097	7,992.50	9.0515
88,400	10,444.00	11.8145	8,010.55	9.0617
88,500	10,460.00	11.8192	8,019.65	9.0617

Impôt cantonal et communal direct
Barème de référence

Table de calcul applicable dès le 1^{er} janvier 2008

REVENU

Impôt de base (coefficient de 1.0)

(pour le calcul de l'impôt total, prière d'appliquer à l'impôt de base le coefficient de l'Etat et de la commune, selon le tableau des coefficients cantonal et communaux)

REVENU Imposable	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux %	Impôt dû	Taux %
88,600	10,476.00	11.8239	8,037.70	9.0719
88,700	10,492.00	11.8286	8,046.75	9.0719
88,800	10,508.00	11.8333	8,064.80	9.0820
88,900	10,524.00	11.8380	8,073.85	9.0820
89,000	10,540.00	11.8427	8,091.90	9.0920
89,100	10,556.00	11.8474	8,109.90	9.1020
89,200	10,572.00	11.8520	8,119.00	9.1020
89,300	10,588.00	11.8567	8,137.05	9.1120
89,400	10,604.00	11.8613	8,146.15	9.1120
89,500	10,620.00	11.8659	8,164.15	9.1220
89,600	10,636.00	11.8705	8,173.25	9.1220
89,700	10,652.00	11.8751	8,191.25	9.1318
89,800	10,668.00	11.8797	8,200.40	9.1318
89,900	10,684.00	11.8843	8,218.40	9.1417
90,000	10,700.00	11.8889	8,236.35	9.1515
90,100	10,716.00	11.8935	8,245.50	9.1515
90,200	10,732.00	11.8980	8,263.50	9.1613
90,300	10,748.00	11.9025	8,272.65	9.1613
90,400	10,764.00	11.9071	8,290.60	9.1710
90,500	10,780.00	11.9116	8,299.80	9.1710
90,600	10,796.00	11.9161	8,317.75	9.1807
90,700	10,812.00	11.9206	8,326.90	9.1807
90,800	10,828.00	11.9251	8,344.85	9.1904
90,900	10,844.00	11.9296	8,354.05	9.1904
91,000	10,860.00	11.9341	8,372.00	9.2000
91,100	10,876.00	11.9385	8,389.95	9.2096
91,200	10,892.00	11.9430	8,399.15	9.2096
91,300	10,908.00	11.9474	8,417.05	9.2191
91,400	10,924.00	11.9519	8,426.30	9.2191
91,500	10,940.00	11.9563	8,444.20	9.2286
91,600	10,956.00	11.9607	8,453.40	9.2286
91,700	10,972.00	11.9651	8,471.35	9.2381
91,800	10,988.00	11.9695	8,480.55	9.2381
91,900	11,004.00	11.9739	8,498.50	9.2475
92,000	11,020.00	11.9783	8,516.35	9.2569
92,100	11,036.00	11.9826	8,525.60	9.2569
92,200	11,052.00	11.9870	8,543.50	9.2663
92,300	11,068.00	11.9913	8,552.75	9.2663
92,400	11,084.00	11.9957	8,570.65	9.2756
92,500	11,100.00	12.0000	8,579.90	9.2756
92,600	11,116.00	12.0043	8,597.80	9.2849
92,700	11,132.00	12.0086	8,607.10	9.2849
92,800	11,148.00	12.0129	8,624.95	9.2941
92,900	11,164.00	12.0172	8,634.25	9.2941

Impôt cantonal et communal direct
Barème de référence

Table de calcul applicable dès le 1^{er} janvier 2008

REVENU

Impôt de base (coefficient de 1.0)

(pour le calcul de l'impôt total, prière d'appliquer à l'impôt de base le coefficient de l'Etat et de la commune, selon le tableau des coefficients cantonal et communaux)

REVENU Imposable	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux %	Impôt dû	Taux %
93,000	11,180.00	12.0215	8,652.10	9.3033
93,100	11,196.00	12.0258	8,669.95	9.3125
93,200	11,212.00	12.0300	8,679.25	9.3125
93,300	11,228.00	12.0343	8,697.10	9.3216
93,400	11,244.00	12.0385	8,706.40	9.3216
93,500	11,260.00	12.0428	8,724.25	9.3307
93,600	11,276.00	12.0470	8,733.55	9.3307
93,700	11,292.00	12.0512	8,751.40	9.3398
93,800	11,308.00	12.0554	8,760.75	9.3398
93,900	11,324.00	12.0596	8,778.55	9.3488
94,000	11,340.00	12.0638	8,796.35	9.3578
94,100	11,356.00	12.0680	8,805.70	9.3578
94,200	11,372.00	12.0722	8,823.50	9.3668
94,300	11,388.00	12.0764	8,832.90	9.3668
94,400	11,404.00	12.0805	8,850.70	9.3757
94,500	11,420.00	12.0847	8,860.05	9.3757
94,600	11,436.00	12.0888	8,877.85	9.3846
94,700	11,452.00	12.0929	8,887.25	9.3846
94,800	11,468.00	12.0970	8,905.00	9.3935
94,900	11,484.00	12.1012	8,914.40	9.3935
95,000	11,500.00	12.1053	8,932.20	9.4023
95,100	11,516.00	12.1094	8,949.95	9.4111
95,200	11,532.00	12.1134	8,959.35	9.4111
95,300	11,548.00	12.1175	8,977.10	9.4198
95,400	11,564.00	12.1216	8,986.55	9.4198
95,500	11,580.00	12.1257	9,004.30	9.4286
95,600	11,596.00	12.1297	9,013.70	9.4286
95,700	11,612.00	12.1338	9,031.45	9.4373
95,800	11,628.00	12.1378	9,040.90	9.4373
95,900	11,644.00	12.1418	9,058.65	9.4459
96,000	11,660.00	12.1458	9,076.35	9.4545
96,100	11,676.00	12.1498	9,085.80	9.4545
96,200	11,692.00	12.1538	9,103.55	9.4631
96,300	11,708.00	12.1578	9,113.00	9.4631
96,400	11,724.00	12.1618	9,130.70	9.4717
96,500	11,740.00	12.1658	9,140.20	9.4717
96,600	11,756.00	12.1698	9,157.90	9.4802
96,700	11,772.00	12.1737	9,167.40	9.4802
96,800	11,788.00	12.1777	9,185.10	9.4887
96,900	11,804.00	12.1816	9,194.55	9.4887
97,000	11,820.00	12.1856	9,212.25	9.4972
97,100	11,836.00	12.1895	9,229.95	9.5056
97,200	11,852.00	12.1934	9,239.45	9.5056
97,300	11,868.00	12.1973	9,257.15	9.5140

Impôt cantonal et communal direct
Barème de référence

Table de calcul applicable dès le 1^{er} janvier 2008

REVENU

Impôt de base (coefficient de 1.0)

(pour le calcul de l'impôt total, prière d'appliquer à l'impôt de base le coefficient de l'Etat et de la commune, selon le tableau des coefficients cantonal et communaux)

REVENU Imposable	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux %	Impôt dû	Taux %
97,400	11,884.00	12.2012	9,266.65	9.5140
97,500	11,900.00	12.2051	9,284.35	9.5224
97,600	11,916.00	12.2090	9,293.85	9.5224
97,700	11,932.00	12.2129	9,311.50	9.5307
97,800	11,948.00	12.2168	9,321.05	9.5307
97,900	11,964.00	12.2206	9,338.70	9.5390
98,000	11,980.00	12.2245	9,356.35	9.5473
98,100	11,996.00	12.2283	9,365.90	9.5473
98,200	12,012.00	12.2322	9,383.55	9.5556
98,300	12,028.00	12.2360	9,393.10	9.5556
98,400	12,044.00	12.2398	9,410.75	9.5638
98,500	12,060.00	12.2437	9,420.30	9.5638
98,600	12,076.00	12.2475	9,437.95	9.5720
98,700	12,092.00	12.2513	9,447.50	9.5720
98,800	12,108.00	12.2551	9,465.15	9.5801
98,900	12,124.00	12.2588	9,474.75	9.5801
99,000	12,140.00	12.2626	9,492.35	9.5882
99,100	12,156.00	12.2664	9,509.95	9.5963
99,200	12,172.00	12.2702	9,519.55	9.5963
99,300	12,188.00	12.2739	9,537.15	9.6044
99,400	12,204.00	12.2777	9,546.75	9.6044
99,500	12,220.00	12.2814	9,564.35	9.6124
99,600	12,236.00	12.2851	9,574.00	9.6124
99,700	12,252.00	12.2889	9,591.60	9.6204
99,800	12,268.00	12.2926	9,601.20	9.6204
99,900	12,284.00	12.2963	9,618.80	9.6284
100,000	12,300.00	12.3000	9,636.35	9.6364
100,100	12,316.00	12.3037	9,646.00	9.6364
100,200	12,332.00	12.3074	9,665.40	9.6461
100,300	12,348.00	12.3111	9,675.05	9.6461
100,400	12,364.00	12.3147	9,694.40	9.6558
100,500	12,380.00	12.3184	9,704.10	9.6558
100,600	12,396.00	12.3221	9,723.45	9.6655
100,700	12,412.00	12.3257	9,733.10	9.6655
100,800	12,428.00	12.3294	9,752.50	9.6751
100,900	12,444.00	12.3330	9,762.15	9.6751
101,000	12,460.00	12.3366	9,781.55	9.6847
101,100	12,476.00	12.3403	9,800.90	9.6942
101,200	12,492.00	12.3439	9,810.60	9.6942
101,300	12,508.00	12.3475	9,829.90	9.7038
101,400	12,524.00	12.3511	9,839.60	9.7038
101,500	12,540.00	12.3547	9,858.95	9.7133
101,600	12,556.00	12.3583	9,868.65	9.7133
101,700	12,572.00	12.3618	9,888.00	9.7227

Impôt cantonal et communal direct
Barème de référence

Table de calcul applicable dès le 1^{er} janvier 2008

REVENU

Impôt de base (coefficient de 1.0)

(pour le calcul de l'impôt total, prière d'appliquer à l'impôt de base le coefficient de l'Etat et de la commune, selon le tableau des coefficients cantonal et communaux)

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux %	Impôt dû	Taux %
101,800	12,588.00	12.3654	9,897.75	9.7227
101,900	12,604.00	12.3690	9,917.05	9.7321
102,000	12,620.00	12.3725	9,936.35	9.7415
102,100	12,636.00	12.3761	9,946.10	9.7415
102,200	12,652.00	12.3796	9,965.40	9.7509
102,300	12,668.00	12.3832	9,975.15	9.7509
102,400	12,684.00	12.3867	9,994.45	9.7602
102,500	12,700.00	12.3902	10,004.20	9.7602
102,600	12,716.00	12.3938	10,023.50	9.7695
102,700	12,732.00	12.3973	10,033.30	9.7695
102,800	12,748.00	12.4008	10,052.55	9.7788
102,900	12,764.00	12.4043	10,062.35	9.7788
103,000	12,780.00	12.4078	10,081.65	9.7880
103,100	12,796.00	12.4113	10,100.90	9.7972
103,200	12,812.00	12.4147	10,110.70	9.7972
103,300	12,828.00	12.4182	10,129.95	9.8063
103,400	12,844.00	12.4217	10,139.75	9.8063
103,500	12,860.00	12.4251	10,159.00	9.8155
103,600	12,876.00	12.4286	10,168.80	9.8155
103,700	12,892.00	12.4320	10,188.05	9.8246
103,800	12,908.00	12.4355	10,197.90	9.8246
103,900	12,924.00	12.4389	10,217.15	9.8336
104,000	12,940.00	12.4423	10,236.35	9.8427
104,100	12,956.00	12.4457	10,246.20	9.8427
104,200	12,972.00	12.4491	10,265.45	9.8517
104,300	12,988.00	12.4525	10,275.30	9.8517
104,400	13,004.00	12.4559	10,294.50	9.8606
104,500	13,020.00	12.4593	10,304.35	9.8606
104,600	13,036.00	12.4627	10,323.55	9.8696
104,700	13,052.00	12.4661	10,333.45	9.8696
104,800	13,068.00	12.4695	10,352.65	9.8785
104,900	13,084.00	12.4728	10,362.50	9.8785
105,000	13,100.00	12.4762	10,381.70	9.8873
105,100	13,116.00	12.4795	10,400.90	9.8962
105,200	13,132.00	12.4829	10,410.80	9.8962
105,300	13,148.00	12.4862	10,429.95	9.9050
105,400	13,164.00	12.4896	10,439.90	9.9050
105,500	13,180.00	12.4929	10,459.05	9.9138
105,600	13,196.00	12.4962	10,468.95	9.9138
105,700	13,212.00	12.4995	10,488.15	9.9225
105,800	13,228.00	12.5028	10,498.05	9.9225
105,900	13,244.00	12.5061	10,517.20	9.9313
106,000	13,260.00	12.5094	10,536.35	9.9400
106,100	13,276.00	12.5127	10,546.30	9.9400

Impôt cantonal et communal direct
Barème de référence

Table de calcul applicable dès le 1^{er} janvier 2008

REVENU

Impôt de base (coefficient de 1.0)

(pour le calcul de l'impôt total, prière d'appliquer à l'impôt de base le coefficient de l'Etat et de la commune, selon le tableau des coefficients cantonal et communaux)

REVENU Imposable	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux %	Impôt dû	Taux %
106,200	13,292.00	12.5160	10,565.45	9.9486
106,300	13,308.00	12.5193	10,575.40	9.9486
106,400	13,324.00	12.5226	10,594.55	9.9573
106,500	13,340.00	12.5258	10,604.50	9.9573
106,600	13,356.00	12.5291	10,623.60	9.9659
106,700	13,372.00	12.5323	10,633.60	9.9659
106,800	13,388.00	12.5356	10,652.70	9.9744
106,900	13,404.00	12.5388	10,662.70	9.9744
107,000	13,420.00	12.5421	10,681.80	9.9830
107,100	13,436.00	12.5453	10,700.90	9.9915
107,200	13,452.00	12.5485	10,710.90	9.9915
107,300	13,468.00	12.5517	10,730.00	10.0000
107,400	13,484.00	12.5549	10,740.00	10.0000
107,500	13,500.00	12.5581	10,759.10	10.0085
107,600	13,516.00	12.5613	10,769.10	10.0085
107,700	13,532.00	12.5645	10,788.20	10.0169
107,800	13,548.00	12.5677	10,798.20	10.0169
107,900	13,564.00	12.5709	10,817.30	10.0253
108,000	13,580.00	12.5741	10,836.35	10.0337
108,100	13,596.00	12.5772	10,846.40	10.0337
108,200	13,612.00	12.5804	10,865.45	10.0420
108,300	13,628.00	12.5836	10,875.50	10.0420
108,400	13,644.00	12.5867	10,894.55	10.0503
108,500	13,660.00	12.5899	10,904.60	10.0503
108,600	13,676.00	12.5930	10,923.65	10.0586
108,700	13,692.00	12.5961	10,933.75	10.0586
108,800	13,708.00	12.5993	10,952.80	10.0669
108,900	13,724.00	12.6024	10,962.85	10.0669
109,000	13,740.00	12.6055	10,981.90	10.0751
109,100	13,756.00	12.6086	11,000.90	10.0833
109,200	13,772.00	12.6117	11,011.00	10.0833
109,300	13,788.00	12.6148	11,030.00	10.0915
109,400	13,804.00	12.6179	11,040.10	10.0915
109,500	13,820.00	12.6210	11,059.15	10.0997
109,600	13,836.00	12.6241	11,069.25	10.0997
109,700	13,852.00	12.6272	11,088.25	10.1078
109,800	13,868.00	12.6302	11,098.35	10.1078
109,900	13,884.00	12.6333	11,117.35	10.1159
110,000	13,900.00	12.6364	11,136.35	10.1240
110,100	13,917.00	12.6403	11,146.50	10.1240
110,200	13,934.00	12.6443	11,165.50	10.1320
110,300	13,951.00	12.6482	11,175.60	10.1320
110,400	13,968.00	12.6522	11,194.60	10.1400
110,500	13,985.00	12.6561	11,204.75	10.1400

Impôt cantonal et communal direct
Barème de référence

Table de calcul applicable dès le 1^{er} janvier 2008

REVENU

Impôt de base (coefficient de 1.0)

(pour le calcul de l'impôt total, prière d'appliquer à l'impôt de base le coefficient de l'Etat et de la commune, selon le tableau des coefficients cantonal et communaux)

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux %	Impôt dû	Taux %
110,600	14,002.00	12.6600	11,223.70	10.1480
110,700	14,019.00	12.6640	11,233.85	10.1480
110,800	14,036.00	12.6679	11,252.85	10.1560
110,900	14,053.00	12.6718	11,263.00	10.1560
111,000	14,070.00	12.6757	11,281.95	10.1639
111,100	14,087.00	12.6796	11,300.90	10.1718
111,200	14,104.00	12.6835	11,311.10	10.1718
111,300	14,121.00	12.6873	11,330.05	10.1797
111,400	14,138.00	12.6912	11,340.25	10.1797
111,500	14,155.00	12.6951	11,359.20	10.1876
111,600	14,172.00	12.6989	11,369.35	10.1876
111,700	14,189.00	12.7028	11,388.30	10.1954
111,800	14,206.00	12.7066	11,398.50	10.1954
111,900	14,223.00	12.7105	11,417.45	10.2033
112,000	14,240.00	12.7143	11,436.35	10.2110
112,100	14,257.00	12.7181	11,446.55	10.2110
112,200	14,274.00	12.7219	11,465.50	10.2188
112,300	14,291.00	12.7257	11,475.70	10.2188
112,400	14,308.00	12.7295	11,494.65	10.2265
112,500	14,325.00	12.7333	11,504.85	10.2265
112,600	14,342.00	12.7371	11,523.75	10.2342
112,700	14,359.00	12.7409	11,534.00	10.2342
112,800	14,376.00	12.7447	11,552.90	10.2419
112,900	14,393.00	12.7484	11,563.15	10.2419
113,000	14,410.00	12.7522	11,582.05	10.2496
113,100	14,427.00	12.7560	11,600.95	10.2572
113,200	14,444.00	12.7597	11,611.20	10.2572
113,300	14,461.00	12.7635	11,630.05	10.2648
113,400	14,478.00	12.7672	11,640.35	10.2648
113,500	14,495.00	12.7709	11,659.20	10.2724
113,600	14,512.00	12.7746	11,669.50	10.2724
113,700	14,529.00	12.7784	11,688.35	10.2800
113,800	14,546.00	12.7821	11,698.65	10.2800
113,900	14,563.00	12.7858	11,717.50	10.2875
114,000	14,580.00	12.7895	11,736.35	10.2951
114,100	14,597.00	12.7932	11,746.65	10.2951
114,200	14,614.00	12.7968	11,765.50	10.3025
114,300	14,631.00	12.8005	11,775.80	10.3025
114,400	14,648.00	12.8042	11,794.65	10.3100
114,500	14,665.00	12.8079	11,804.95	10.3100
114,600	14,682.00	12.8115	11,823.80	10.3175
114,700	14,699.00	12.8152	11,834.15	10.3175
114,800	14,716.00	12.8188	11,852.95	10.3249
114,900	14,733.00	12.8225	11,863.30	10.3249

Impôt cantonal et communal direct
Barème de référence

Table de calcul applicable dès le 1^{er} janvier 2008

REVENU

Impôt de base (coefficient de 1.0)

(pour le calcul de l'impôt total, prière d'appliquer à l'impôt de base le coefficient de l'Etat et de la commune, selon le tableau des coefficients cantonal et communaux)

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux %	Impôt dû	Taux %
115,000	14,750.00	12.8261	11,882.10	10.3323
115,100	14,767.00	12.8297	11,900.95	10.3397
115,200	14,784.00	12.8333	11,911.30	10.3397
115,300	14,801.00	12.8369	11,930.10	10.3470
115,400	14,818.00	12.8406	11,940.45	10.3470
115,500	14,835.00	12.8442	11,959.25	10.3543
115,600	14,852.00	12.8478	11,969.60	10.3543
115,700	14,869.00	12.8513	11,988.40	10.3616
115,800	14,886.00	12.8549	11,998.75	10.3616
115,900	14,903.00	12.8585	12,017.55	10.3689
116,000	14,920.00	12.8621	12,036.35	10.3762
116,100	14,937.00	12.8656	12,046.75	10.3762
116,200	14,954.00	12.8692	12,065.50	10.3834
116,300	14,971.00	12.8727	12,075.90	10.3834
116,400	14,988.00	12.8763	12,094.70	10.3906
116,500	15,005.00	12.8798	12,105.10	10.3906
116,600	15,022.00	12.8834	12,123.85	10.3978
116,700	15,039.00	12.8869	12,134.25	10.3978
116,800	15,056.00	12.8904	12,153.00	10.4050
116,900	15,073.00	12.8939	12,163.45	10.4050
117,000	15,090.00	12.8974	12,182.20	10.4121
117,100	15,107.00	12.9009	12,200.95	10.4193
117,200	15,124.00	12.9044	12,211.35	10.4193
117,300	15,141.00	12.9079	12,230.10	10.4264
117,400	15,158.00	12.9114	12,240.55	10.4264
117,500	15,175.00	12.9149	12,259.30	10.4334
117,600	15,192.00	12.9184	12,269.70	10.4334
117,700	15,209.00	12.9218	12,288.45	10.4405
117,800	15,226.00	12.9253	12,298.90	10.4405
117,900	15,243.00	12.9288	12,317.65	10.4475
118,000	15,260.00	12.9322	12,336.35	10.4545
118,100	15,277.00	12.9356	12,346.80	10.4545
118,200	15,294.00	12.9391	12,365.55	10.4615
118,300	15,311.00	12.9425	12,376.00	10.4615
118,400	15,328.00	12.9459	12,394.70	10.4685
118,500	15,345.00	12.9494	12,405.20	10.4685
118,600	15,362.00	12.9528	12,423.90	10.4755
118,700	15,379.00	12.9562	12,434.35	10.4755
118,800	15,396.00	12.9596	12,453.10	10.4824
118,900	15,413.00	12.9630	12,463.55	10.4824
119,000	15,430.00	12.9664	12,482.25	10.4893
119,100	15,447.00	12.9698	12,500.95	10.4962
119,200	15,464.00	12.9732	12,511.45	10.4962
119,300	15,481.00	12.9765	12,530.15	10.5030

Impôt cantonal et communal direct
Barème de référence

Table de calcul applicable dès le 1^{er} janvier 2008

REVENU

Impôt de base (coefficient de 1.0)

(pour le calcul de l'impôt total, prière d'appliquer à l'impôt de base le coefficient de l'Etat et de la commune, selon le tableau des coefficients cantonal et communaux)

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux %	Impôt dû	Taux %
119,400	15,498.00	12.9799	12,540.65	10.5030
119,500	15,515.00	12.9833	12,559.30	10.5099
119,600	15,532.00	12.9866	12,569.85	10.5099
119,700	15,549.00	12.9900	12,588.50	10.5167
119,800	15,566.00	12.9933	12,599.05	10.5167
119,900	15,583.00	12.9967	12,617.70	10.5235
120,000	15,600.00	13.0000	12,636.35	10.5303
120,100	15,617.00	13.0033	12,646.90	10.5303
120,200	15,634.00	13.0067	12,665.55	10.5371
120,300	15,651.00	13.0100	12,676.10	10.5371
120,400	15,668.00	13.0133	12,694.75	10.5438
120,500	15,685.00	13.0166	12,705.30	10.5438
120,600	15,702.00	13.0199	12,723.95	10.5505
120,700	15,719.00	13.0232	12,734.50	10.5505
120,800	15,736.00	13.0265	12,753.15	10.5572
120,900	15,753.00	13.0298	12,763.70	10.5572
121,000	15,770.00	13.0331	12,782.35	10.5639
121,100	15,787.00	13.0363	12,800.95	10.5706
121,200	15,804.00	13.0396	12,811.55	10.5706
121,300	15,821.00	13.0429	12,830.15	10.5772
121,400	15,838.00	13.0461	12,840.75	10.5772
121,500	15,855.00	13.0494	12,859.35	10.5838
121,600	15,872.00	13.0526	12,869.95	10.5838
121,700	15,889.00	13.0559	12,888.55	10.5904
121,800	15,906.00	13.0591	12,899.15	10.5904
121,900	15,923.00	13.0623	12,917.75	10.5970
122,000	15,940.00	13.0656	12,936.35	10.6036
122,100	15,957.00	13.0688	12,946.95	10.6036
122,200	15,974.00	13.0720	12,965.55	10.6101
122,300	15,991.00	13.0752	12,976.20	10.6101
122,400	16,008.00	13.0784	12,994.75	10.6166
122,500	16,025.00	13.0816	13,005.40	10.6166
122,600	16,042.00	13.0848	13,024.00	10.6231
122,700	16,059.00	13.0880	13,034.60	10.6231
122,800	16,076.00	13.0912	13,053.20	10.6296
122,900	16,093.00	13.0944	13,063.80	10.6296
123,000	16,110.00	13.0976	13,082.40	10.6361
123,100	16,127.00	13.1007	13,100.95	10.6425
123,200	16,144.00	13.1039	13,111.60	10.6425
123,300	16,161.00	13.1071	13,130.20	10.6490
123,400	16,178.00	13.1102	13,140.85	10.6490
123,500	16,195.00	13.1134	13,159.40	10.6554
123,600	16,212.00	13.1165	13,170.05	10.6554
123,700	16,229.00	13.1196	13,188.60	10.6618

Impôt cantonal et communal direct
Barème de référence

Table de calcul applicable dès le 1^{er} janvier 2008

REVENU

Impôt de base (coefficient de 1.0)

(pour le calcul de l'impôt total, prière d'appliquer à l'impôt de base le coefficient de l'Etat et de la commune, selon le tableau des coefficients cantonal et communaux)

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux %	Impôt dû	Taux %
123,800	16,246.00	13.1228	13,199.25	10.6618
123,900	16,263.00	13.1259	13,217.80	10.6681
124,000	16,280.00	13.1290	13,236.35	10.6745
124,100	16,297.00	13.1322	13,247.05	10.6745
124,200	16,314.00	13.1353	13,265.60	10.6808
124,300	16,331.00	13.1384	13,276.25	10.6808
124,400	16,348.00	13.1415	13,294.80	10.6871
124,500	16,365.00	13.1446	13,305.50	10.6871
124,600	16,382.00	13.1477	13,324.00	10.6934
124,700	16,399.00	13.1508	13,334.70	10.6934
124,800	16,416.00	13.1538	13,353.25	10.6997
124,900	16,433.00	13.1569	13,363.95	10.6997
125,000	16,450.00	13.1600	13,382.45	10.7060
125,100	16,467.00	13.1631	13,400.95	10.7122
125,200	16,484.00	13.1661	13,411.70	10.7122
125,300	16,501.00	13.1692	13,430.20	10.7184
125,400	16,518.00	13.1722	13,440.90	10.7184
125,500	16,535.00	13.1753	13,459.40	10.7246
125,600	16,552.00	13.1783	13,470.15	10.7246
125,700	16,569.00	13.1814	13,488.65	10.7308
125,800	16,586.00	13.1844	13,499.40	10.7308
125,900	16,603.00	13.1875	13,517.90	10.7370
126,000	16,620.00	13.1905	13,536.35	10.7431
126,100	16,637.00	13.1935	13,547.10	10.7431
126,200	16,654.00	13.1965	13,565.60	10.7493
126,300	16,671.00	13.1995	13,576.35	10.7493
126,400	16,688.00	13.2025	13,594.80	10.7554
126,500	16,705.00	13.2055	13,605.60	10.7554
126,600	16,722.00	13.2085	13,624.05	10.7615
126,700	16,739.00	13.2115	13,634.80	10.7615
126,800	16,756.00	13.2145	13,653.30	10.7676
126,900	16,773.00	13.2175	13,664.05	10.7676
127,000	16,790.00	13.2205	13,682.50	10.7736
127,100	16,807.00	13.2234	13,701.00	10.7797
127,200	16,824.00	13.2264	13,711.75	10.7797
127,300	16,841.00	13.2294	13,730.20	10.7857
127,400	16,858.00	13.2323	13,741.00	10.7857
127,500	16,875.00	13.2353	13,759.45	10.7917
127,600	16,892.00	13.2382	13,770.25	10.7917
127,700	16,909.00	13.2412	13,788.70	10.7977
127,800	16,926.00	13.2441	13,799.50	10.7977
127,900	16,943.00	13.2471	13,817.95	10.8037
128,000	16,960.00	13.2500	13,836.35	10.8097
128,100	16,977.00	13.2529	13,847.15	10.8097

Impôt cantonal et communal direct
Barème de référence

Table de calcul applicable dès le 1^{er} janvier 2008

REVENU

Impôt de base (coefficient de 1.0)

(pour le calcul de l'impôt total, prière d'appliquer à l'impôt de base le coefficient de l'Etat et de la commune, selon le tableau des coefficients cantonal et communaux)

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux %	Impôt dû	Taux %
128,200	16,994.00	13.2559	13,865.60	10.8156
128,300	17,011.00	13.2588	13,876.40	10.8156
128,400	17,028.00	13.2617	13,894.85	10.8215
128,500	17,045.00	13.2646	13,905.65	10.8215
128,600	17,062.00	13.2675	13,924.10	10.8274
128,700	17,079.00	13.2704	13,934.90	10.8274
128,800	17,096.00	13.2733	13,953.35	10.8333
128,900	17,113.00	13.2762	13,964.15	10.8333
129,000	17,130.00	13.2791	13,982.60	10.8392
129,100	17,147.00	13.2820	14,001.00	10.8451
129,200	17,164.00	13.2848	14,011.85	10.8451
129,300	17,181.00	13.2877	14,030.25	10.8509
129,400	17,198.00	13.2906	14,041.10	10.8509
129,500	17,215.00	13.2934	14,059.50	10.8567
129,600	17,232.00	13.2963	14,070.35	10.8567
129,700	17,249.00	13.2992	14,088.75	10.8626
129,800	17,266.00	13.3020	14,099.60	10.8626
129,900	17,283.00	13.3048	14,118.00	10.8683
130,000	17,300.00	13.3077	14,136.35	10.8741
130,100	17,317.00	13.3105	14,147.25	10.8741
130,200	17,334.00	13.3134	14,165.60	10.8799
130,300	17,351.00	13.3162	14,176.50	10.8799
130,400	17,368.00	13.3190	14,194.85	10.8856
130,500	17,385.00	13.3218	14,205.75	10.8856
130,600	17,402.00	13.3247	14,224.10	10.8914
130,700	17,419.00	13.3275	14,235.00	10.8914
130,800	17,436.00	13.3303	14,253.40	10.8971
130,900	17,453.00	13.3331	14,264.30	10.8971
131,000	17,470.00	13.3359	14,282.65	10.9028
131,100	17,487.00	13.3387	14,301.00	10.9085
131,200	17,504.00	13.3415	14,311.90	10.9085
131,300	17,521.00	13.3442	14,330.25	10.9141
131,400	17,538.00	13.3470	14,341.15	10.9141
131,500	17,555.00	13.3498	14,359.50	10.9198
131,600	17,572.00	13.3526	14,370.45	10.9198
131,700	17,589.00	13.3554	14,388.75	10.9254
131,800	17,606.00	13.3581	14,399.70	10.9254
131,900	17,623.00	13.3609	14,418.05	10.9310
132,000	17,640.00	13.3636	14,436.35	10.9366
132,100	17,657.00	13.3664	14,447.30	10.9366
132,200	17,674.00	13.3691	14,465.65	10.9422
132,300	17,691.00	13.3719	14,476.55	10.9422
132,400	17,708.00	13.3746	14,494.90	10.9478
132,500	17,725.00	13.3774	14,505.85	10.9478

Impôt cantonal et communal direct
Barème de référence

Table de calcul applicable dès le 1^{er} janvier 2008

REVENU

Impôt de base (coefficient de 1.0)

(pour le calcul de l'impôt total, prière d'appliquer à l'impôt de base le coefficient de l'Etat et de la commune, selon le tableau des coefficients cantonal et communaux)

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux %	Impôt dû	Taux %
132,600	17,742.00	13.3801	14,524.15	10.9534
132,700	17,759.00	13.3828	14,535.10	10.9534
132,800	17,776.00	13.3855	14,553.40	10.9589
132,900	17,793.00	13.3883	14,564.40	10.9589
133,000	17,810.00	13.3910	14,582.70	10.9644
133,100	17,827.00	13.3937	14,601.00	10.9699
133,200	17,844.00	13.3964	14,611.95	10.9699
133,300	17,861.00	13.3991	14,630.25	10.9754
133,400	17,878.00	13.4018	14,641.25	10.9754
133,500	17,895.00	13.4045	14,659.55	10.9809
133,600	17,912.00	13.4072	14,670.50	10.9809
133,700	17,929.00	13.4099	14,688.80	10.9864
133,800	17,946.00	13.4126	14,699.80	10.9864
133,900	17,963.00	13.4152	14,718.10	10.9918
134,000	17,980.00	13.4179	14,736.35	10.9973
134,100	17,997.00	13.4206	14,747.35	10.9973
134,200	18,014.00	13.4232	14,765.65	11.0027
134,300	18,031.00	13.4259	14,776.65	11.0027
134,400	18,048.00	13.4286	14,794.90	11.0081
134,500	18,065.00	13.4312	14,805.90	11.0081
134,600	18,082.00	13.4339	14,824.20	11.0135
134,700	18,099.00	13.4365	14,835.20	11.0135
134,800	18,116.00	13.4392	14,853.45	11.0189
134,900	18,133.00	13.4418	14,864.50	11.0189
135,000	18,150.00	13.4444	14,882.75	11.0243
135,100	18,167.00	13.4471	14,901.00	11.0296
135,200	18,184.00	13.4497	14,912.05	11.0296
135,300	18,201.00	13.4523	14,930.30	11.0349
135,400	18,218.00	13.4549	14,941.30	11.0349
135,500	18,235.00	13.4576	14,959.55	11.0403
135,600	18,252.00	13.4602	14,970.60	11.0403
135,700	18,269.00	13.4628	14,988.85	11.0456
135,800	18,286.00	13.4654	14,999.90	11.0456
135,900	18,303.00	13.4680	15,018.15	11.0509
136,000	18,320.00	13.4706	15,036.35	11.0561
136,100	18,337.00	13.4732	15,047.40	11.0561
136,200	18,354.00	13.4758	15,065.65	11.0614
136,300	18,371.00	13.4784	15,076.70	11.0614
136,400	18,388.00	13.4809	15,094.95	11.0667
136,500	18,405.00	13.4835	15,106.00	11.0667
136,600	18,422.00	13.4861	15,126.05	11.0732
136,700	18,439.00	13.4887	15,137.10	11.0732
136,800	18,456.00	13.4912	15,157.15	11.0798
136,900	18,473.00	13.4938	15,168.25	11.0798

Impôt cantonal et communal direct
Barème de référence

Table de calcul applicable dès le 1^{er} janvier 2008

REVENU

Impôt de base (coefficient de 1.0)

(pour le calcul de l'impôt total, prière d'appliquer à l'impôt de base le coefficient de l'Etat et de la commune, selon le tableau des coefficients cantonal et communaux)

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux %	Impôt dû	Taux %
137,000	18,490.00	13.4964	15,188.25	11.0863
137,100	18,507.00	13.4989	15,208.30	11.0928
137,200	18,524.00	13.5015	15,219.35	11.0928
137,300	18,541.00	13.5040	15,239.40	11.0993
137,400	18,558.00	13.5066	15,250.50	11.0993
137,500	18,575.00	13.5091	15,270.50	11.1058
137,600	18,592.00	13.5116	15,281.60	11.1058
137,700	18,609.00	13.5142	15,301.60	11.1123
137,800	18,626.00	13.5167	15,312.75	11.1123
137,900	18,643.00	13.5192	15,332.75	11.1187
138,000	18,660.00	13.5217	15,352.75	11.1252
138,100	18,677.00	13.5243	15,363.85	11.1252
138,200	18,694.00	13.5268	15,383.85	11.1316
138,300	18,711.00	13.5293	15,394.95	11.1316
138,400	18,728.00	13.5318	15,414.95	11.1380
138,500	18,745.00	13.5343	15,426.10	11.1380
138,600	18,762.00	13.5368	15,446.10	11.1444
138,700	18,779.00	13.5393	15,457.20	11.1444
138,800	18,796.00	13.5418	15,477.20	11.1507
138,900	18,813.00	13.5443	15,488.35	11.1507
139,000	18,830.00	13.5468	15,508.30	11.1571
139,100	18,847.00	13.5492	15,528.30	11.1634
139,200	18,864.00	13.5517	15,539.45	11.1634
139,300	18,881.00	13.5542	15,559.40	11.1697
139,400	18,898.00	13.5567	15,570.60	11.1697
139,500	18,915.00	13.5591	15,590.55	11.1760
139,600	18,932.00	13.5616	15,601.70	11.1760
139,700	18,949.00	13.5641	15,621.65	11.1823
139,800	18,966.00	13.5665	15,632.85	11.1823
139,900	18,983.00	13.5690	15,652.80	11.1886
140,000	19,000.00	13.5714	15,672.75	11.1948
140,100	19,017.00	13.5739	15,683.90	11.1948
140,200	19,034.00	13.5763	15,703.85	11.2010
140,300	19,051.00	13.5788	15,715.05	11.2010
140,400	19,068.00	13.5812	15,735.00	11.2073
140,500	19,085.00	13.5836	15,746.20	11.2073
140,600	19,102.00	13.5861	15,766.10	11.2135
140,700	19,119.00	13.5885	15,777.35	11.2135
140,800	19,136.00	13.5909	15,797.25	11.2196
140,900	19,153.00	13.5933	15,808.45	11.2196
141,000	19,170.00	13.5957	15,828.40	11.2258
141,100	19,187.00	13.5982	15,848.30	11.2320
141,200	19,204.00	13.6006	15,859.55	11.2320
141,300	19,221.00	13.6030	15,879.45	11.2381

Impôt cantonal et communal direct
Barème de référence

Table de calcul applicable dès le 1^{er} janvier 2008

REVENU

Impôt de base (coefficient de 1.0)

(pour le calcul de l'impôt total, prière d'appliquer à l'impôt de base le coefficient de l'Etat et de la commune, selon le tableau des coefficients cantonal et communaux)

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux %	Impôt dû	Taux %
141,400	19,238.00	13.6054	15,890.65	11.2381
141,500	19,255.00	13.6078	15,910.55	11.2442
141,600	19,272.00	13.6102	15,921.80	11.2442
141,700	19,289.00	13.6126	15,941.70	11.2503
141,800	19,306.00	13.6150	15,952.95	11.2503
141,900	19,323.00	13.6173	15,972.85	11.2564
142,000	19,340.00	13.6197	15,992.75	11.2625
142,100	19,357.00	13.6221	16,004.00	11.2625
142,200	19,374.00	13.6245	16,023.85	11.2685
142,300	19,391.00	13.6268	16,035.15	11.2685
142,400	19,408.00	13.6292	16,055.00	11.2746
142,500	19,425.00	13.6316	16,066.30	11.2746
142,600	19,442.00	13.6339	16,086.15	11.2806
142,700	19,459.00	13.6363	16,097.45	11.2806
142,800	19,476.00	13.6387	16,117.30	11.2866
142,900	19,493.00	13.6410	16,128.60	11.2866
143,000	19,510.00	13.6434	16,148.45	11.2926
143,100	19,527.00	13.6457	16,168.30	11.2986
143,200	19,544.00	13.6480	16,179.60	11.2986
143,300	19,561.00	13.6504	16,199.45	11.3046
143,400	19,578.00	13.6527	16,210.75	11.3046
143,500	19,595.00	13.6551	16,230.60	11.3105
143,600	19,612.00	13.6574	16,241.90	11.3105
143,700	19,629.00	13.6597	16,261.75	11.3165
143,800	19,646.00	13.6620	16,273.05	11.3165
143,900	19,663.00	13.6644	16,292.90	11.3224
144,000	19,680.00	13.6667	16,312.75	11.3283
144,100	19,697.00	13.6690	16,324.05	11.3283
144,200	19,714.00	13.6713	16,343.90	11.3342
144,300	19,731.00	13.6736	16,355.20	11.3342
144,400	19,748.00	13.6759	16,375.05	11.3401
144,500	19,765.00	13.6782	16,386.35	11.3401
144,600	19,782.00	13.6805	16,406.20	11.3459
144,700	19,799.00	13.6828	16,417.55	11.3459
144,800	19,816.00	13.6851	16,437.35	11.3518
144,900	19,833.00	13.6874	16,448.70	11.3518
145,000	19,850.00	13.6897	16,468.50	11.3576
145,100	19,867.00	13.6919	16,488.30	11.3634
145,200	19,884.00	13.6942	16,499.65	11.3634
145,300	19,901.00	13.6965	16,519.45	11.3692
145,400	19,918.00	13.6988	16,530.85	11.3692
145,500	19,935.00	13.7010	16,550.65	11.3750
145,600	19,952.00	13.7033	16,562.00	11.3750
145,700	19,969.00	13.7056	16,581.80	11.3808

Impôt cantonal et communal direct
Barème de référence

Table de calcul applicable dès le 1^{er} janvier 2008

REVENU

Impôt de base (coefficient de 1.0)

(pour le calcul de l'impôt total, prière d'appliquer à l'impôt de base le coefficient de l'Etat et de la commune, selon le tableau des coefficients cantonal et communaux)

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux %	Impôt dû	Taux %
145,800	19,986.00	13.7078	16,593.15	11.3808
145,900	20,003.00	13.7101	16,612.95	11.3865
146,000	20,020.00	13.7123	16,632.75	11.3923
146,100	20,037.00	13.7146	16,644.10	11.3923
146,200	20,054.00	13.7168	16,663.90	11.3980
146,300	20,071.00	13.7191	16,675.30	11.3980
146,400	20,088.00	13.7213	16,695.05	11.4037
146,500	20,105.00	13.7235	16,706.45	11.4037
146,600	20,122.00	13.7258	16,726.20	11.4094
146,700	20,139.00	13.7280	16,737.65	11.4094
146,800	20,156.00	13.7302	16,757.40	11.4151
146,900	20,173.00	13.7325	16,768.80	11.4151
147,000	20,190.00	13.7347	16,788.55	11.4208
147,100	20,207.00	13.7369	16,808.30	11.4265
147,200	20,224.00	13.7391	16,819.75	11.4265
147,300	20,241.00	13.7413	16,839.50	11.4321
147,400	20,258.00	13.7436	16,850.90	11.4321
147,500	20,275.00	13.7458	16,870.65	11.4377
147,600	20,292.00	13.7480	16,882.10	11.4377
147,700	20,309.00	13.7502	16,901.85	11.4433
147,800	20,326.00	13.7524	16,913.25	11.4433
147,900	20,343.00	13.7546	16,933.00	11.4490
148,000	20,360.00	13.7568	16,952.75	11.4545
148,100	20,377.00	13.7589	16,964.20	11.4545
148,200	20,394.00	13.7611	16,983.90	11.4601
148,300	20,411.00	13.7633	16,995.35	11.4601
148,400	20,428.00	13.7655	17,015.10	11.4657
148,500	20,445.00	13.7677	17,026.55	11.4657
148,600	20,462.00	13.7699	17,046.25	11.4712
148,700	20,479.00	13.7720	17,057.75	11.4712
148,800	20,496.00	13.7742	17,077.45	11.4768
148,900	20,513.00	13.7764	17,088.90	11.4768
149,000	20,530.00	13.7785	17,108.60	11.4823
149,100	20,547.00	13.7807	17,128.30	11.4878
149,200	20,564.00	13.7828	17,139.80	11.4878
149,300	20,581.00	13.7850	17,159.50	11.4933
149,400	20,598.00	13.7871	17,171.00	11.4933
149,500	20,615.00	13.7893	17,190.70	11.4988
149,600	20,632.00	13.7914	17,202.20	11.4988
149,700	20,649.00	13.7936	17,221.85	11.5043
149,800	20,666.00	13.7957	17,233.35	11.5043
149,900	20,683.00	13.7979	17,253.05	11.5097
150,000	20,700.00	13.8000	17,272.75	11.5152
150,100	20,718.00	13.8028	17,284.25	11.5152

Impôt cantonal et communal direct
Barème de référence

Table de calcul applicable dès le 1^{er} janvier 2008

REVENU

Impôt de base (coefficient de 1.0)

(pour le calcul de l'impôt total, prière d'appliquer à l'impôt de base le coefficient de l'Etat et de la commune, selon le tableau des coefficients cantonal et communaux)

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux %	Impôt dû	Taux %
150,200	20,736.00	13.8056	17,303.90	11.5206
150,300	20,754.00	13.8084	17,315.45	11.5206
150,400	20,772.00	13.8112	17,335.10	11.5260
150,500	20,790.00	13.8140	17,346.65	11.5260
150,600	20,808.00	13.8167	17,366.30	11.5314
150,700	20,826.00	13.8195	17,377.80	11.5314
150,800	20,844.00	13.8223	17,397.50	11.5368
150,900	20,862.00	13.8250	17,409.00	11.5368
151,000	20,880.00	13.8278	17,428.65	11.5422
151,100	20,898.00	13.8306	17,448.30	11.5475
151,200	20,916.00	13.8333	17,459.85	11.5475
151,300	20,934.00	13.8361	17,479.50	11.5529
151,400	20,952.00	13.8388	17,491.05	11.5529
151,500	20,970.00	13.8416	17,510.70	11.5582
151,600	20,988.00	13.8443	17,522.25	11.5582
151,700	21,006.00	13.8471	17,541.90	11.5635
151,800	21,024.00	13.8498	17,553.45	11.5635
151,900	21,042.00	13.8525	17,573.10	11.5689
152,000	21,060.00	13.8553	17,592.75	11.5742
152,100	21,078.00	13.8580	17,604.30	11.5742
152,200	21,096.00	13.8607	17,623.90	11.5795
152,300	21,114.00	13.8634	17,635.50	11.5795
152,400	21,132.00	13.8661	17,655.10	11.5847
152,500	21,150.00	13.8689	17,666.70	11.5847
152,600	21,168.00	13.8716	17,686.30	11.5900
152,700	21,186.00	13.8743	17,697.90	11.5900
152,800	21,204.00	13.8770	17,717.50	11.5952
152,900	21,222.00	13.8797	17,729.10	11.5952
153,000	21,240.00	13.8824	17,748.75	11.6005
153,100	21,258.00	13.8850	17,768.35	11.6057
153,200	21,276.00	13.8877	17,779.95	11.6057
153,300	21,294.00	13.8904	17,799.55	11.6109
153,400	21,312.00	13.8931	17,811.15	11.6109
153,500	21,330.00	13.8958	17,830.75	11.6161
153,600	21,348.00	13.8984	17,842.35	11.6161
153,700	21,366.00	13.9011	17,861.95	11.6213
153,800	21,384.00	13.9038	17,873.55	11.6213
153,900	21,402.00	13.9064	17,893.15	11.6265
154,000	21,420.00	13.9091	17,912.75	11.6316
154,100	21,438.00	13.9117	17,924.35	11.6316
154,200	21,456.00	13.9144	17,943.95	11.6368
154,300	21,474.00	13.9170	17,955.55	11.6368
154,400	21,492.00	13.9197	17,975.15	11.6419
154,500	21,510.00	13.9223	17,986.80	11.6419

Impôt cantonal et communal direct
Barème de référence

Table de calcul applicable dès le 1^{er} janvier 2008

REVENU

Impôt de base (coefficient de 1.0)

(pour le calcul de l'impôt total, prière d'appliquer à l'impôt de base le coefficient de l'Etat et de la commune, selon le tableau des coefficients cantonal et communaux)

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux %	Impôt dû	Taux %
154,600	21,528.00	13.9250	18,006.35	11.6471
154,700	21,546.00	13.9276	18,018.00	11.6471
154,800	21,564.00	13.9302	18,037.55	11.6522
154,900	21,582.00	13.9329	18,049.20	11.6522
155,000	21,600.00	13.9355	18,068.80	11.6573
155,100	21,618.00	13.9381	18,088.35	11.6624
155,200	21,636.00	13.9407	18,100.00	11.6624
155,300	21,654.00	13.9433	18,119.55	11.6674
155,400	21,672.00	13.9459	18,131.20	11.6674
155,500	21,690.00	13.9486	18,150.75	11.6725
155,600	21,708.00	13.9512	18,162.45	11.6725
155,700	21,726.00	13.9538	18,182.00	11.6776
155,800	21,744.00	13.9564	18,193.65	11.6776
155,900	21,762.00	13.9589	18,213.20	11.6826
156,000	21,780.00	13.9615	18,232.75	11.6876
156,100	21,798.00	13.9641	18,244.40	11.6876
156,200	21,816.00	13.9667	18,263.95	11.6927
156,300	21,834.00	13.9693	18,275.65	11.6927
156,400	21,852.00	13.9719	18,295.15	11.6977
156,500	21,870.00	13.9744	18,306.85	11.6977
156,600	21,888.00	13.9770	18,326.40	11.7027
156,700	21,906.00	13.9796	18,338.10	11.7027
156,800	21,924.00	13.9821	18,357.60	11.7077
156,900	21,942.00	13.9847	18,369.30	11.7077
157,000	21,960.00	13.9873	18,388.85	11.7126
157,100	21,978.00	13.9898	18,408.35	11.7176
157,200	21,996.00	13.9924	18,420.05	11.7176
157,300	22,014.00	13.9949	18,439.55	11.7225
157,400	22,032.00	13.9975	18,451.30	11.7225
157,500	22,050.00	14.0000	18,470.80	11.7275
157,600	22,068.00	14.0025	18,482.50	11.7275
157,700	22,086.00	14.0051	18,502.00	11.7324
157,800	22,104.00	14.0076	18,513.75	11.7324
157,900	22,122.00	14.0101	18,533.25	11.7373
158,000	22,140.00	14.0127	18,552.75	11.7422
158,100	22,158.00	14.0152	18,564.45	11.7422
158,200	22,176.00	14.0177	18,583.95	11.7471
158,300	22,194.00	14.0202	18,595.70	11.7471
158,400	22,212.00	14.0227	18,615.20	11.7520
158,500	22,230.00	14.0252	18,626.95	11.7520
158,600	22,248.00	14.0277	18,646.40	11.7569
158,700	22,266.00	14.0302	18,658.15	11.7569
158,800	22,284.00	14.0327	18,677.65	11.7617
158,900	22,302.00	14.0352	18,689.40	11.7617

Impôt cantonal et communal direct
Barème de référence

Table de calcul applicable dès le 1^{er} janvier 2008

REVENU

Impôt de base (coefficient de 1.0)

(pour le calcul de l'impôt total, prière d'appliquer à l'impôt de base le coefficient de l'Etat et de la commune, selon le tableau des coefficients cantonal et communaux)

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux %	Impôt dû	Taux %
159,000	22,320.00	14.0377	18,708.90	11.7666
159,100	22,338.00	14.0402	18,728.35	11.7714
159,200	22,356.00	14.0427	18,740.10	11.7714
159,300	22,374.00	14.0452	18,759.60	11.7763
159,400	22,392.00	14.0477	18,771.35	11.7763
159,500	22,410.00	14.0502	18,790.80	11.7811
159,600	22,428.00	14.0526	18,802.60	11.7811
159,700	22,446.00	14.0551	18,822.05	11.7859
159,800	22,464.00	14.0576	18,833.85	11.7859
159,900	22,482.00	14.0600	18,853.30	11.7907
160,000	22,500.00	14.0625	18,872.75	11.7955
160,100	22,518.00	14.0650	18,884.50	11.7955
160,200	22,536.00	14.0674	18,903.95	11.8002
160,300	22,554.00	14.0699	18,915.75	11.8002
160,400	22,572.00	14.0723	18,935.20	11.8050
160,500	22,590.00	14.0748	18,947.00	11.8050
160,600	22,608.00	14.0772	18,966.45	11.8097
160,700	22,626.00	14.0797	18,978.25	11.8097
160,800	22,644.00	14.0821	18,997.70	11.8145
160,900	22,662.00	14.0845	19,009.50	11.8145
161,000	22,680.00	14.0870	19,028.95	11.8192
161,100	22,698.00	14.0894	19,048.35	11.8239
161,200	22,716.00	14.0918	19,060.15	11.8239
161,300	22,734.00	14.0942	19,079.60	11.8286
161,400	22,752.00	14.0967	19,091.40	11.8286
161,500	22,770.00	14.0991	19,110.85	11.8333
161,600	22,788.00	14.1015	19,122.65	11.8333
161,700	22,806.00	14.1039	19,142.10	11.8380
161,800	22,824.00	14.1063	19,153.90	11.8380
161,900	22,842.00	14.1087	19,173.35	11.8427
162,000	22,860.00	14.1111	19,192.75	11.8474
162,100	22,878.00	14.1135	19,204.55	11.8474
162,200	22,896.00	14.1159	19,223.95	11.8520
162,300	22,914.00	14.1183	19,235.85	11.8520
162,400	22,932.00	14.1207	19,255.20	11.8567
162,500	22,950.00	14.1231	19,267.10	11.8567
162,600	22,968.00	14.1255	19,286.45	11.8613
162,700	22,986.00	14.1278	19,298.35	11.8613
162,800	23,004.00	14.1302	19,317.70	11.8659
162,900	23,022.00	14.1326	19,329.60	11.8659
163,000	23,040.00	14.1350	19,348.95	11.8705
163,100	23,058.00	14.1373	19,368.35	11.8751
163,200	23,076.00	14.1397	19,380.25	11.8751
163,300	23,094.00	14.1421	19,399.60	11.8797

Impôt cantonal et communal direct
Barème de référence

Table de calcul applicable dès le 1^{er} janvier 2008

REVENU

Impôt de base (coefficient de 1.0)

(pour le calcul de l'impôt total, prière d'appliquer à l'impôt de base le coefficient de l'Etat et de la commune, selon le tableau des coefficients cantonal et communaux)

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux %	Impôt dû	Taux %
163,400	23,112.00	14.1444	19,411.50	11.8797
163,500	23,130.00	14.1468	19,430.85	11.8843
163,600	23,148.00	14.1491	19,442.75	11.8843
163,700	23,166.00	14.1515	19,462.10	11.8889
163,800	23,184.00	14.1538	19,474.00	11.8889
163,900	23,202.00	14.1562	19,493.35	11.8935
164,000	23,220.00	14.1585	19,512.75	11.8980
164,100	23,238.00	14.1609	19,524.65	11.8980
164,200	23,256.00	14.1632	19,544.00	11.9025
164,300	23,274.00	14.1656	19,555.90	11.9025
164,400	23,292.00	14.1679	19,575.25	11.9071
164,500	23,310.00	14.1702	19,587.15	11.9071
164,600	23,328.00	14.1725	19,606.50	11.9116
164,700	23,346.00	14.1749	19,618.40	11.9116
164,800	23,364.00	14.1772	19,637.75	11.9161
164,900	23,382.00	14.1795	19,649.65	11.9161
165,000	23,400.00	14.1818	19,669.00	11.9206
165,100	23,418.00	14.1841	19,688.35	11.9251
165,200	23,436.00	14.1864	19,700.30	11.9251
165,300	23,454.00	14.1887	19,719.60	11.9296
165,400	23,472.00	14.1911	19,731.55	11.9296
165,500	23,490.00	14.1934	19,750.90	11.9341
165,600	23,508.00	14.1957	19,762.80	11.9341
165,700	23,526.00	14.1979	19,782.15	11.9385
165,800	23,544.00	14.2002	19,794.10	11.9385
165,900	23,562.00	14.2025	19,813.40	11.9430
166,000	23,580.00	14.2048	19,832.75	11.9474
166,100	23,598.00	14.2071	19,844.65	11.9474
166,200	23,616.00	14.2094	19,864.00	11.9519
166,300	23,634.00	14.2117	19,875.95	11.9519
166,400	23,652.00	14.2139	19,895.25	11.9563
166,500	23,670.00	14.2162	19,907.20	11.9563
166,600	23,688.00	14.2185	19,926.50	11.9607
166,700	23,706.00	14.2208	19,938.50	11.9607
166,800	23,724.00	14.2230	19,957.80	11.9651
166,900	23,742.00	14.2253	19,969.75	11.9651
167,000	23,760.00	14.2275	19,989.05	11.9695
167,100	23,778.00	14.2298	20,008.35	11.9739
167,200	23,796.00	14.2321	20,020.35	11.9739
167,300	23,814.00	14.2343	20,039.65	11.9783
167,400	23,832.00	14.2366	20,051.60	11.9783
167,500	23,850.00	14.2388	20,070.90	11.9826
167,600	23,868.00	14.2411	20,082.90	11.9826
167,700	23,886.00	14.2433	20,102.15	11.9870

Impôt cantonal et communal direct
Barème de référence

Table de calcul applicable dès le 1^{er} janvier 2008

REVENU

Impôt de base (coefficient de 1.0)

(pour le calcul de l'impôt total, prière d'appliquer à l'impôt de base le coefficient de l'Etat et de la commune, selon le tableau des coefficients cantonal et communaux)

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux %	Impôt dû	Taux %
167,800	23,904.00	14.2455	20,114.15	11.9870
167,900	23,922.00	14.2478	20,133.45	11.9913
168,000	23,940.00	14.2500	20,152.75	11.9957
168,100	23,958.00	14.2522	20,164.70	11.9957
168,200	23,976.00	14.2545	20,184.00	12.0000
168,300	23,994.00	14.2567	20,196.00	12.0000
168,400	24,012.00	14.2589	20,215.25	12.0043
168,500	24,030.00	14.2611	20,227.30	12.0043
168,600	24,048.00	14.2633	20,246.55	12.0086
168,700	24,066.00	14.2656	20,258.55	12.0086
168,800	24,084.00	14.2678	20,277.85	12.0129
168,900	24,102.00	14.2700	20,289.85	12.0129
169,000	24,120.00	14.2722	20,309.10	12.0172
169,100	24,138.00	14.2744	20,328.35	12.0215
169,200	24,156.00	14.2766	20,340.40	12.0215
169,300	24,174.00	14.2788	20,359.65	12.0258
169,400	24,192.00	14.2810	20,371.65	12.0258
169,500	24,210.00	14.2832	20,390.90	12.0300
169,600	24,228.00	14.2854	20,402.95	12.0300
169,700	24,246.00	14.2876	20,422.20	12.0343
169,800	24,264.00	14.2898	20,434.25	12.0343
169,900	24,282.00	14.2919	20,453.50	12.0385
170,000	24,300.00	14.2941	20,472.75	12.0428
170,100	24,318.00	14.2963	20,484.75	12.0428
170,200	24,336.00	14.2985	20,504.00	12.0470
170,300	24,354.00	14.3006	20,516.05	12.0470
170,400	24,372.00	14.3028	20,535.30	12.0512
170,500	24,390.00	14.3050	20,547.35	12.0512
170,600	24,408.00	14.3072	20,566.60	12.0554
170,700	24,426.00	14.3093	20,578.65	12.0554
170,800	24,444.00	14.3115	20,597.85	12.0596
170,900	24,462.00	14.3136	20,609.90	12.0596
171,000	24,480.00	14.3158	20,629.15	12.0638
171,100	24,498.00	14.3179	20,648.35	12.0680
171,200	24,516.00	14.3201	20,660.45	12.0680
171,300	24,534.00	14.3222	20,679.65	12.0722
171,400	24,552.00	14.3244	20,691.75	12.0722
171,500	24,570.00	14.3265	20,710.95	12.0764
171,600	24,588.00	14.3287	20,723.00	12.0764
171,700	24,606.00	14.3308	20,742.25	12.0805
171,800	24,624.00	14.3329	20,754.30	12.0805
171,900	24,642.00	14.3351	20,773.50	12.0847
172,000	24,660.00	14.3372	20,792.75	12.0888
172,100	24,678.00	14.3393	20,804.80	12.0888

Impôt cantonal et communal direct
Barème de référence

Table de calcul applicable dès le 1^{er} janvier 2008

REVENU

Impôt de base (coefficient de 1.0)

(pour le calcul de l'impôt total, prière d'appliquer à l'impôt de base le coefficient de l'Etat et de la commune, selon le tableau des coefficients cantonal et communaux)

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux %	Impôt dû	Taux %
172,200	24,696.00	14.3415	20,824.00	12.0929
172,300	24,714.00	14.3436	20,836.10	12.0929
172,400	24,732.00	14.3457	20,855.30	12.0970
172,500	24,750.00	14.3478	20,867.40	12.0970
172,600	24,768.00	14.3499	20,886.60	12.1012
172,700	24,786.00	14.3521	20,898.70	12.1012
172,800	24,804.00	14.3542	20,917.90	12.1053
172,900	24,822.00	14.3563	20,930.00	12.1053
173,000	24,840.00	14.3584	20,949.20	12.1094
173,100	24,858.00	14.3605	20,968.35	12.1134
173,200	24,876.00	14.3626	20,980.50	12.1134
173,300	24,894.00	14.3647	20,999.65	12.1175
173,400	24,912.00	14.3668	21,011.80	12.1175
173,500	24,930.00	14.3689	21,030.95	12.1216
173,600	24,948.00	14.3710	21,043.10	12.1216
173,700	24,966.00	14.3731	21,062.25	12.1257
173,800	24,984.00	14.3751	21,074.40	12.1257
173,900	25,002.00	14.3772	21,093.55	12.1297
174,000	25,020.00	14.3793	21,112.75	12.1338
174,100	25,038.00	14.3814	21,124.85	12.1338
174,200	25,056.00	14.3835	21,144.05	12.1378
174,300	25,074.00	14.3855	21,156.15	12.1378
174,400	25,092.00	14.3876	21,175.30	12.1418
174,500	25,110.00	14.3897	21,187.45	12.1418
174,600	25,128.00	14.3918	21,206.65	12.1458
174,700	25,146.00	14.3938	21,218.75	12.1458
174,800	25,164.00	14.3959	21,237.95	12.1498
174,900	25,182.00	14.3979	21,250.10	12.1498
175,000	25,200.00	14.4000	21,269.25	12.1538
175,100	25,218.00	14.4021	21,288.40	12.1578
175,200	25,236.00	14.4041	21,300.55	12.1578
175,300	25,254.00	14.4062	21,319.70	12.1618
175,400	25,272.00	14.4082	21,331.85	12.1618
175,500	25,290.00	14.4103	21,351.00	12.1658
175,600	25,308.00	14.4123	21,363.15	12.1658
175,700	25,326.00	14.4143	21,382.30	12.1698
175,800	25,344.00	14.4164	21,394.45	12.1698
175,900	25,362.00	14.4184	21,413.60	12.1737
176,000	25,380.00	14.4205	21,432.75	12.1777
176,100	25,398.00	14.4225	21,444.90	12.1777
176,200	25,416.00	14.4245	21,464.05	12.1816
176,300	25,434.00	14.4265	21,476.20	12.1816
176,400	25,452.00	14.4286	21,495.35	12.1856
176,500	25,470.00	14.4306	21,507.55	12.1856

Impôt cantonal et communal direct
Barème de référence

Table de calcul applicable dès le 1^{er} janvier 2008

REVENU

Impôt de base (coefficient de 1.0)

(pour le calcul de l'impôt total, prière d'appliquer à l'impôt de base le coefficient de l'Etat et de la commune, selon le tableau des coefficients cantonal et communaux)

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux %	Impôt dû	Taux %
176,600	25,488.00	14.4326	21,526.65	12.1895
176,700	25,506.00	14.4346	21,538.85	12.1895
176,800	25,524.00	14.4367	21,557.95	12.1934
176,900	25,542.00	14.4387	21,570.15	12.1934
177,000	25,560.00	14.4407	21,589.25	12.1973
177,100	25,578.00	14.4427	21,608.40	12.2012
177,200	25,596.00	14.4447	21,620.60	12.2012
177,300	25,614.00	14.4467	21,639.70	12.2051
177,400	25,632.00	14.4487	21,651.90	12.2051
177,500	25,650.00	14.4507	21,671.00	12.2090
177,600	25,668.00	14.4527	21,683.20	12.2090
177,700	25,686.00	14.4547	21,702.30	12.2129
177,800	25,704.00	14.4567	21,714.55	12.2129
177,900	25,722.00	14.4587	21,733.65	12.2168
178,000	25,740.00	14.4607	21,752.75	12.2206
178,100	25,758.00	14.4627	21,764.95	12.2206
178,200	25,776.00	14.4646	21,784.05	12.2245
178,300	25,794.00	14.4666	21,796.25	12.2245
178,400	25,812.00	14.4686	21,815.35	12.2283
178,500	25,830.00	14.4706	21,827.60	12.2283
178,600	25,848.00	14.4726	21,846.65	12.2322
178,700	25,866.00	14.4745	21,858.90	12.2322
178,800	25,884.00	14.4765	21,878.00	12.2360
178,900	25,902.00	14.4785	21,890.25	12.2360
179,000	25,920.00	14.4804	21,909.30	12.2398
179,100	25,938.00	14.4824	21,928.40	12.2437
179,200	25,956.00	14.4844	21,940.65	12.2437
179,300	25,974.00	14.4863	21,959.70	12.2475
179,400	25,992.00	14.4883	21,971.95	12.2475
179,500	26,010.00	14.4903	21,991.00	12.2513
179,600	26,028.00	14.4922	22,003.25	12.2513
179,700	26,046.00	14.4942	22,022.35	12.2551
179,800	26,064.00	14.4961	22,034.60	12.2551
179,900	26,082.00	14.4981	22,053.65	12.2588
180,000	26,100.00	14.5000	22,072.75	12.2626
180,100	26,114.50	14.5000	22,085.00	12.2626
180,200	26,129.00	14.5000	22,104.05	12.2664
180,300	26,143.50	14.5000	22,116.30	12.2664
180,400	26,158.00	14.5000	22,135.35	12.2702
180,500	26,172.50	14.5000	22,147.65	12.2702
180,600	26,187.00	14.5000	22,166.70	12.2739
180,700	26,201.50	14.5000	22,178.95	12.2739
180,800	26,216.00	14.5000	22,198.00	12.2777
180,900	26,230.50	14.5000	22,210.30	12.2777

Impôt cantonal et communal direct
Barème de référence

Table de calcul applicable dès le 1^{er} janvier 2008

REVENU

Impôt de base (coefficient de 1.0)

(pour le calcul de l'impôt total, prière d'appliquer à l'impôt de base le coefficient de l'Etat et de la commune, selon le tableau des coefficients cantonal et communaux)

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux %	Impôt dû	Taux %
181,000	26,245.00	14.5000	22,229.35	12.2814
181,100	26,259.50	14.5000	22,248.40	12.2851
181,200	26,274.00	14.5000	22,260.65	12.2851
181,300	26,288.50	14.5000	22,279.70	12.2889
181,400	26,303.00	14.5000	22,292.00	12.2889
181,500	26,317.50	14.5000	22,311.05	12.2926
181,600	26,332.00	14.5000	22,323.35	12.2926
181,700	26,346.50	14.5000	22,342.35	12.2963
181,800	26,361.00	14.5000	22,354.65	12.2963
181,900	26,375.50	14.5000	22,373.70	12.3000
182,000	26,390.00	14.5000	22,392.75	12.3037
182,100	26,404.50	14.5000	22,405.05	12.3037
182,200	26,419.00	14.5000	22,424.05	12.3074
182,300	26,433.50	14.5000	22,436.35	12.3074
182,400	26,448.00	14.5000	22,455.40	12.3111
182,500	26,462.50	14.5000	22,467.70	12.3111
182,600	26,477.00	14.5000	22,486.70	12.3147
182,700	26,491.50	14.5000	22,499.05	12.3147
182,800	26,506.00	14.5000	22,518.05	12.3184
182,900	26,520.50	14.5000	22,530.35	12.3184
183,000	26,535.00	14.5000	22,549.40	12.3221
183,100	26,549.50	14.5000	22,568.40	12.3257
183,200	26,564.00	14.5000	22,580.70	12.3257
183,300	26,578.50	14.5000	22,599.75	12.3294
183,400	26,593.00	14.5000	22,612.05	12.3294
183,500	26,607.50	14.5000	22,631.05	12.3330
183,600	26,622.00	14.5000	22,643.40	12.3330
183,700	26,636.50	14.5000	22,662.40	12.3366
183,800	26,651.00	14.5000	22,674.75	12.3366
183,900	26,665.50	14.5000	22,693.75	12.3403
184,000	26,680.00	14.5000	22,712.75	12.3439
184,100	26,694.50	14.5000	22,725.05	12.3439
184,200	26,709.00	14.5000	22,744.05	12.3475
184,300	26,723.50	14.5000	22,756.40	12.3475
184,400	26,738.00	14.5000	22,775.40	12.3511
184,500	26,752.50	14.5000	22,787.75	12.3511
184,600	26,767.00	14.5000	22,806.75	12.3547
184,700	26,781.50	14.5000	22,819.10	12.3547
184,800	26,796.00	14.5000	22,838.10	12.3583
184,900	26,810.50	14.5000	22,850.45	12.3583
185,000	26,825.00	14.5000	22,869.40	12.3618
185,100	26,839.50	14.5000	22,888.40	12.3654
185,200	26,854.00	14.5000	22,900.75	12.3654
185,300	26,868.50	14.5000	22,919.75	12.3690

Impôt cantonal et communal direct
Barème de référence

Table de calcul applicable dès le 1^{er} janvier 2008

REVENU

Impôt de base (coefficient de 1.0)

(pour le calcul de l'impôt total, prière d'appliquer à l'impôt de base le coefficient de l'Etat et de la commune, selon le tableau des coefficients cantonal et communaux)

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux %	Impôt dû	Taux %
185,400	26,883.00	14.5000	22,932.10	12.3690
185,500	26,897.50	14.5000	22,951.10	12.3725
185,600	26,912.00	14.5000	22,963.45	12.3725
185,700	26,926.50	14.5000	22,982.40	12.3761
185,800	26,941.00	14.5000	22,994.80	12.3761
185,900	26,955.50	14.5000	23,013.75	12.3796
186,000	26,970.00	14.5000	23,032.75	12.3832
186,100	26,984.50	14.5000	23,045.10	12.3832
186,200	26,999.00	14.5000	23,064.05	12.3867
186,300	27,013.50	14.5000	23,076.45	12.3867
186,400	27,028.00	14.5000	23,095.40	12.3902
186,500	27,042.50	14.5000	23,107.80	12.3902
186,600	27,057.00	14.5000	23,126.75	12.3938
186,700	27,071.50	14.5000	23,139.15	12.3938
186,800	27,086.00	14.5000	23,158.10	12.3973
186,900	27,100.50	14.5000	23,170.50	12.3973
187,000	27,115.00	14.5000	23,189.45	12.4008
187,100	27,129.50	14.5000	23,208.40	12.4043
187,200	27,144.00	14.5000	23,220.80	12.4043
187,300	27,158.50	14.5000	23,239.75	12.4078
187,400	27,173.00	14.5000	23,252.15	12.4078
187,500	27,187.50	14.5000	23,271.10	12.4113
187,600	27,202.00	14.5000	23,283.50	12.4113
187,700	27,216.50	14.5000	23,302.45	12.4147
187,800	27,231.00	14.5000	23,314.85	12.4147
187,900	27,245.50	14.5000	23,333.80	12.4182
188,000	27,260.00	14.5000	23,352.75	12.4217
188,100	27,274.50	14.5000	23,365.15	12.4217
188,200	27,289.00	14.5000	23,384.10	12.4251
188,300	27,303.50	14.5000	23,396.50	12.4251
188,400	27,318.00	14.5000	23,415.45	12.4286
188,500	27,332.50	14.5000	23,427.85	12.4286
188,600	27,347.00	14.5000	23,446.80	12.4320
188,700	27,361.50	14.5000	23,459.20	12.4320
188,800	27,376.00	14.5000	23,478.15	12.4355
188,900	27,390.50	14.5000	23,490.55	12.4355
189,000	27,405.00	14.5000	23,509.50	12.4389
189,100	27,419.50	14.5000	23,528.40	12.4423
189,200	27,434.00	14.5000	23,540.85	12.4423
189,300	27,448.50	14.5000	23,559.75	12.4457
189,400	27,463.00	14.5000	23,572.20	12.4457
189,500	27,477.50	14.5000	23,591.10	12.4491
189,600	27,492.00	14.5000	23,603.55	12.4491
189,700	27,506.50	14.5000	23,622.45	12.4525

Impôt cantonal et communal direct
Barème de référence

Table de calcul applicable dès le 1^{er} janvier 2008

REVENU

Impôt de base (coefficient de 1.0)

(pour le calcul de l'impôt total, prière d'appliquer à l'impôt de base le coefficient de l'Etat et de la commune, selon le tableau des coefficients cantonal et communaux)

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux %	Impôt dû	Taux %
189,800	27,521.00	14.5000	23,634.90	12.4525
189,900	27,535.50	14.5000	23,653.85	12.4559
190,000	27,550.00	14.5000	23,672.75	12.4593
190,100	27,564.50	14.5000	23,685.20	12.4593
190,200	27,579.00	14.5000	23,704.10	12.4627
190,300	27,593.50	14.5000	23,716.55	12.4627
190,400	27,608.00	14.5000	23,735.45	12.4661
190,500	27,622.50	14.5000	23,747.90	12.4661
190,600	27,637.00	14.5000	23,766.80	12.4695
190,700	27,651.50	14.5000	23,779.25	12.4695
190,800	27,666.00	14.5000	23,798.15	12.4728
190,900	27,680.50	14.5000	23,810.65	12.4728
191,000	27,695.00	14.5000	23,829.50	12.4762
191,100	27,709.50	14.5000	23,848.40	12.4795
191,200	27,724.00	14.5000	23,860.90	12.4795
191,300	27,738.50	14.5000	23,879.75	12.4829
191,400	27,753.00	14.5000	23,892.25	12.4829
191,500	27,767.50	14.5000	23,911.15	12.4862
191,600	27,782.00	14.5000	23,923.60	12.4862
191,700	27,796.50	14.5000	23,942.50	12.4896
191,800	27,811.00	14.5000	23,955.00	12.4896
191,900	27,825.50	14.5000	23,973.85	12.4929
192,000	27,840.00	14.5000	23,992.75	12.4962
192,100	27,854.50	14.5000	24,005.20	12.4962
192,200	27,869.00	14.5000	24,024.10	12.4995
192,300	27,883.50	14.5000	24,036.60	12.4995
192,400	27,898.00	14.5000	24,055.45	12.5028
192,500	27,912.50	14.5000	24,067.95	12.5028
192,600	27,927.00	14.5000	24,086.80	12.5061
192,700	27,941.50	14.5000	24,099.35	12.5061
192,800	27,956.00	14.5000	24,118.20	12.5094
192,900	27,970.50	14.5000	24,130.70	12.5094
193,000	27,985.00	14.5000	24,149.55	12.5127
193,100	27,999.50	14.5000	24,168.40	12.5160
193,200	28,014.00	14.5000	24,180.95	12.5160
193,300	28,028.50	14.5000	24,199.80	12.5193
193,400	28,043.00	14.5000	24,212.30	12.5193
193,500	28,057.50	14.5000	24,231.15	12.5226
193,600	28,072.00	14.5000	24,243.65	12.5226
193,700	28,086.50	14.5000	24,262.50	12.5258
193,800	28,101.00	14.5000	24,275.05	12.5258
193,900	28,115.50	14.5000	24,293.90	12.5291
194,000	28,130.00	14.5000	24,312.75	12.5323
194,100	28,144.50	14.5000	24,325.25	12.5323

Impôt cantonal et communal direct
Barème de référence

Table de calcul applicable dès le 1^{er} janvier 2008

REVENU

Impôt de base (coefficient de 1.0)

(pour le calcul de l'impôt total, prière d'appliquer à l'impôt de base le coefficient de l'Etat et de la commune, selon le tableau des coefficients cantonal et communaux)

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux %	Impôt dû	Taux %
194,200	28,159.00	14.5000	24,344.10	12.5356
194,300	28,173.50	14.5000	24,356.65	12.5356
194,400	28,188.00	14.5000	24,375.45	12.5388
194,500	28,202.50	14.5000	24,388.00	12.5388
194,600	28,217.00	14.5000	24,406.85	12.5421
194,700	28,231.50	14.5000	24,419.40	12.5421
194,800	28,246.00	14.5000	24,438.20	12.5453
194,900	28,260.50	14.5000	24,450.75	12.5453
195,000	28,275.00	14.5000	24,469.60	12.5485
195,100	28,289.50	14.5000	24,488.40	12.5517
195,200	28,304.00	14.5000	24,500.95	12.5517
195,300	28,318.50	14.5000	24,519.80	12.5549
195,400	28,333.00	14.5000	24,532.35	12.5549
195,500	28,347.50	14.5000	24,551.15	12.5581
195,600	28,362.00	14.5000	24,563.70	12.5581
195,700	28,376.50	14.5000	24,582.55	12.5613
195,800	28,391.00	14.5000	24,595.10	12.5613
195,900	28,405.50	14.5000	24,613.90	12.5645
196,000	28,420.00	14.5000	24,632.75	12.5677
196,100	28,434.50	14.5000	24,645.30	12.5677
196,200	28,449.00	14.5000	24,664.10	12.5709
196,300	28,463.50	14.5000	24,676.65	12.5709
196,400	28,478.00	14.5000	24,695.50	12.5741
196,500	28,492.50	14.5000	24,708.05	12.5741
196,600	28,507.00	14.5000	24,726.85	12.5772
196,700	28,521.50	14.5000	24,739.45	12.5772
196,800	28,536.00	14.5000	24,758.25	12.5804
196,900	28,550.50	14.5000	24,770.80	12.5804
197,000	28,565.00	14.5000	24,789.60	12.5836
197,100	28,579.50	14.5000	24,808.40	12.5867
197,200	28,594.00	14.5000	24,821.00	12.5867
197,300	28,608.50	14.5000	24,839.80	12.5899
197,400	28,623.00	14.5000	24,852.40	12.5899
197,500	28,637.50	14.5000	24,871.20	12.5930
197,600	28,652.00	14.5000	24,883.75	12.5930
197,700	28,666.50	14.5000	24,902.55	12.5961
197,800	28,681.00	14.5000	24,915.15	12.5961
197,900	28,695.50	14.5000	24,933.95	12.5993
198,000	28,710.00	14.5000	24,952.75	12.6024
198,100	28,724.50	14.5000	24,965.35	12.6024
198,200	28,739.00	14.5000	24,984.10	12.6055
198,300	28,753.50	14.5000	24,996.70	12.6055
198,400	28,768.00	14.5000	25,015.50	12.6086
198,500	28,782.50	14.5000	25,028.10	12.6086

Impôt cantonal et communal direct
Barème de référence

Table de calcul applicable dès le 1^{er} janvier 2008

REVENU

Impôt de base (coefficient de 1.0)

(pour le calcul de l'impôt total, prière d'appliquer à l'impôt de base le coefficient de l'Etat et de la commune, selon le tableau des coefficients cantonal et communaux)

REVENU Imposable	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux %	Impôt dû	Taux %
198,600	28,797.00	14.5000	25,046.90	12.6117
198,700	28,811.50	14.5000	25,059.50	12.6117
198,800	28,826.00	14.5000	25,078.25	12.6148
198,900	28,840.50	14.5000	25,090.90	12.6148
199,000	28,855.00	14.5000	25,109.65	12.6179
199,100	28,869.50	14.5000	25,128.40	12.6210
199,200	28,884.00	14.5000	25,141.05	12.6210
199,300	28,898.50	14.5000	25,159.80	12.6241
199,400	28,913.00	14.5000	25,172.45	12.6241
199,500	28,927.50	14.5000	25,191.20	12.6272
199,600	28,942.00	14.5000	25,203.80	12.6272
199,700	28,956.50	14.5000	25,222.60	12.6302
199,800	28,971.00	14.5000	25,235.20	12.6302
199,900	28,985.50	14.5000	25,253.95	12.6333
200,000	29,000.00	14.5000	25,272.75	12.6364
200,100	29,014.50	14.5000	25,285.35	12.6364
200,200	29,029.00	14.5000	25,305.95	12.6403
200,300	29,043.50	14.5000	25,318.55	12.6403
200,400	29,058.00	14.5000	25,339.15	12.6443
200,500	29,072.50	14.5000	25,351.80	12.6443
200,600	29,087.00	14.5000	25,372.35	12.6482
200,700	29,101.50	14.5000	25,385.00	12.6482
200,800	29,116.00	14.5000	25,405.55	12.6522
200,900	29,130.50	14.5000	25,418.20	12.6522
201,000	29,145.00	14.5000	25,438.80	12.6561
201,100	29,159.50	14.5000	25,459.35	12.6600
201,200	29,174.00	14.5000	25,472.00	12.6600
201,300	29,188.50	14.5000	25,492.55	12.6640
201,400	29,203.00	14.5000	25,505.20	12.6640
201,500	29,217.50	14.5000	25,525.75	12.6679
201,600	29,232.00	14.5000	25,538.45	12.6679
201,700	29,246.50	14.5000	25,558.95	12.6718
201,800	29,261.00	14.5000	25,571.65	12.6718
201,900	29,275.50	14.5000	25,592.20	12.6757
202,000	29,290.00	14.5000	25,612.75	12.6796
202,100	29,304.50	14.5000	25,625.40	12.6796
202,200	29,319.00	14.5000	25,645.95	12.6835
202,300	29,333.50	14.5000	25,658.65	12.6835
202,400	29,348.00	14.5000	25,679.15	12.6873
202,500	29,362.50	14.5000	25,691.85	12.6873
202,600	29,377.00	14.5000	25,712.40	12.6912
202,700	29,391.50	14.5000	25,725.05	12.6912
202,800	29,406.00	14.5000	25,745.60	12.6951
202,900	29,420.50	14.5000	25,758.30	12.6951

Impôt cantonal et communal direct
Barème de référence

Table de calcul applicable dès le 1^{er} janvier 2008

REVENU

Impôt de base (coefficient de 1.0)

(pour le calcul de l'impôt total, prière d'appliquer à l'impôt de base le coefficient de l'Etat et de la commune, selon le tableau des coefficients cantonal et communaux)

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux %	Impôt dû	Taux %
203,000	29,435.00	14.5000	25,778.80	12.6989
203,100	29,449.50	14.5000	25,799.35	12.7028
203,200	29,464.00	14.5000	25,812.05	12.7028
203,300	29,478.50	14.5000	25,832.55	12.7066
203,400	29,493.00	14.5000	25,845.25	12.7066
203,500	29,507.50	14.5000	25,865.80	12.7105
203,600	29,522.00	14.5000	25,878.50	12.7105
203,700	29,536.50	14.5000	25,899.00	12.7143
203,800	29,551.00	14.5000	25,911.70	12.7143
203,900	29,565.50	14.5000	25,932.20	12.7181
204,000	29,580.00	14.5000	25,952.75	12.7219
204,100	29,594.50	14.5000	25,965.45	12.7219
204,200	29,609.00	14.5000	25,985.95	12.7257
204,300	29,623.50	14.5000	25,998.70	12.7257
204,400	29,638.00	14.5000	26,019.15	12.7295
204,500	29,652.50	14.5000	26,031.90	12.7295
204,600	29,667.00	14.5000	26,052.40	12.7333
204,700	29,681.50	14.5000	26,065.15	12.7333
204,800	29,696.00	14.5000	26,085.65	12.7371
204,900	29,710.50	14.5000	26,098.35	12.7371
205,000	29,725.00	14.5000	26,118.85	12.7409
205,100	29,739.50	14.5000	26,139.35	12.7447
205,200	29,754.00	14.5000	26,152.10	12.7447
205,300	29,768.50	14.5000	26,172.55	12.7484
205,400	29,783.00	14.5000	26,185.30	12.7484
205,500	29,797.50	14.5000	26,205.80	12.7522
205,600	29,812.00	14.5000	26,218.55	12.7522
205,700	29,826.50	14.5000	26,239.05	12.7560
205,800	29,841.00	14.5000	26,251.80	12.7560
205,900	29,855.50	14.5000	26,272.25	12.7597
206,000	29,870.00	14.5000	26,292.75	12.7635
206,100	29,884.50	14.5000	26,305.50	12.7635
206,200	29,899.00	14.5000	26,325.95	12.7672
206,300	29,913.50	14.5000	26,338.70	12.7672
206,400	29,928.00	14.5000	26,359.20	12.7709
206,500	29,942.50	14.5000	26,371.95	12.7709
206,600	29,957.00	14.5000	26,392.40	12.7746
206,700	29,971.50	14.5000	26,405.20	12.7746
206,800	29,986.00	14.5000	26,425.65	12.7784
206,900	30,000.50	14.5000	26,438.45	12.7784
207,000	30,015.00	14.5000	26,458.90	12.7821
207,100	30,029.50	14.5000	26,479.35	12.7858
207,200	30,044.00	14.5000	26,492.15	12.7858
207,300	30,058.50	14.5000	26,512.60	12.7895

Impôt cantonal et communal direct
Barème de référence

Table de calcul applicable dès le 1^{er} janvier 2008

REVENU

Impôt de base (coefficient de 1.0)

(pour le calcul de l'impôt total, prière d'appliquer à l'impôt de base le coefficient de l'Etat et de la commune, selon le tableau des coefficients cantonal et communaux)

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux %	Impôt dû	Taux %
207,400	30,073.00	14.5000	26,525.35	12.7895
207,500	30,087.50	14.5000	26,545.80	12.7932
207,600	30,102.00	14.5000	26,558.60	12.7932
207,700	30,116.50	14.5000	26,579.05	12.7968
207,800	30,131.00	14.5000	26,591.85	12.7968
207,900	30,145.50	14.5000	26,612.30	12.8005
208,000	30,160.00	14.5000	26,632.75	12.8042
208,100	30,174.50	14.5000	26,645.55	12.8042
208,200	30,189.00	14.5000	26,665.95	12.8079
208,300	30,203.50	14.5000	26,678.75	12.8079
208,400	30,218.00	14.5000	26,699.20	12.8115
208,500	30,232.50	14.5000	26,712.00	12.8115
208,600	30,247.00	14.5000	26,732.45	12.8152
208,700	30,261.50	14.5000	26,745.25	12.8152
208,800	30,276.00	14.5000	26,765.70	12.8188
208,900	30,290.50	14.5000	26,778.50	12.8188
209,000	30,305.00	14.5000	26,798.95	12.8225
209,100	30,319.50	14.5000	26,819.35	12.8261
209,200	30,334.00	14.5000	26,832.15	12.8261
209,300	30,348.50	14.5000	26,852.60	12.8297
209,400	30,363.00	14.5000	26,865.40	12.8297
209,500	30,377.50	14.5000	26,885.85	12.8333
209,600	30,392.00	14.5000	26,898.65	12.8333
209,700	30,406.50	14.5000	26,919.10	12.8369
209,800	30,421.00	14.5000	26,931.90	12.8369
209,900	30,435.50	14.5000	26,952.30	12.8406
210,000	30,450.00	14.5000	26,972.75	12.8442
210,100	30,464.50	14.5000	26,985.55	12.8442
210,200	30,479.00	14.5000	27,005.95	12.8478
210,300	30,493.50	14.5000	27,018.80	12.8478
210,400	30,508.00	14.5000	27,039.20	12.8513
210,500	30,522.50	14.5000	27,052.05	12.8513
210,600	30,537.00	14.5000	27,072.45	12.8549
210,700	30,551.50	14.5000	27,085.30	12.8549
210,800	30,566.00	14.5000	27,105.70	12.8585
210,900	30,580.50	14.5000	27,118.55	12.8585
211,000	30,595.00	14.5000	27,138.95	12.8621
211,100	30,609.50	14.5000	27,159.35	12.8656
211,200	30,624.00	14.5000	27,172.20	12.8656
211,300	30,638.50	14.5000	27,192.60	12.8692
211,400	30,653.00	14.5000	27,205.45	12.8692
211,500	30,667.50	14.5000	27,225.85	12.8727
211,600	30,682.00	14.5000	27,238.70	12.8727
211,700	30,696.50	14.5000	27,259.10	12.8763

Impôt cantonal et communal direct
Barème de référence

Table de calcul applicable dès le 1^{er} janvier 2008

REVENU

Impôt de base (coefficient de 1.0)

(pour le calcul de l'impôt total, prière d'appliquer à l'impôt de base le coefficient de l'Etat et de la commune, selon le tableau des coefficients cantonal et communaux)

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux %	Impôt dû	Taux %
211,800	30,711.00	14.5000	27,272.00	12.8763
211,900	30,725.50	14.5000	27,292.35	12.8798
212,000	30,740.00	14.5000	27,312.75	12.8834
212,100	30,754.50	14.5000	27,325.60	12.8834
212,200	30,769.00	14.5000	27,346.00	12.8869
212,300	30,783.50	14.5000	27,358.85	12.8869
212,400	30,798.00	14.5000	27,379.25	12.8904
212,500	30,812.50	14.5000	27,392.10	12.8904
212,600	30,827.00	14.5000	27,412.50	12.8939
212,700	30,841.50	14.5000	27,425.40	12.8939
212,800	30,856.00	14.5000	27,445.75	12.8974
212,900	30,870.50	14.5000	27,458.65	12.8974
213,000	30,885.00	14.5000	27,479.00	12.9009
213,100	30,899.50	14.5000	27,499.35	12.9044
213,200	30,914.00	14.5000	27,512.25	12.9044
213,300	30,928.50	14.5000	27,532.60	12.9079
213,400	30,943.00	14.5000	27,545.50	12.9079
213,500	30,957.50	14.5000	27,565.85	12.9114
213,600	30,972.00	14.5000	27,578.80	12.9114
213,700	30,986.50	14.5000	27,599.15	12.9149
213,800	31,001.00	14.5000	27,612.05	12.9149
213,900	31,015.50	14.5000	27,632.40	12.9184
214,000	31,030.00	14.5000	27,652.75	12.9218
214,100	31,044.50	14.5000	27,665.65	12.9218
214,200	31,059.00	14.5000	27,686.00	12.9253
214,300	31,073.50	14.5000	27,698.90	12.9253
214,400	31,088.00	14.5000	27,719.25	12.9288
214,500	31,102.50	14.5000	27,732.20	12.9288
214,600	31,117.00	14.5000	27,752.50	12.9322
214,700	31,131.50	14.5000	27,765.45	12.9322
214,800	31,146.00	14.5000	27,785.75	12.9356
214,900	31,160.50	14.5000	27,798.70	12.9356
215,000	31,175.00	14.5000	27,819.05	12.9391
215,100	31,189.50	14.5000	27,839.35	12.9425
215,200	31,204.00	14.5000	27,852.30	12.9425
215,300	31,218.50	14.5000	27,872.60	12.9459
215,400	31,233.00	14.5000	27,885.55	12.9459
215,500	31,247.50	14.5000	27,905.90	12.9494
215,600	31,262.00	14.5000	27,918.85	12.9494
215,700	31,276.50	14.5000	27,939.15	12.9528
215,800	31,291.00	14.5000	27,952.10	12.9528
215,900	31,305.50	14.5000	27,972.40	12.9562
216,000	31,320.00	14.5000	27,992.75	12.9596
216,100	31,334.50	14.5000	28,005.70	12.9596

Impôt cantonal et communal direct
Barème de référence

Table de calcul applicable dès le 1^{er} janvier 2008

REVENU

Impôt de base (coefficient de 1.0)

(pour le calcul de l'impôt total, prière d'appliquer à l'impôt de base le coefficient de l'Etat et de la commune, selon le tableau des coefficients cantonal et communaux)

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux %	Impôt dû	Taux %
216,200	31,349.00	14.5000	28,026.00	12.9630
216,300	31,363.50	14.5000	28,038.95	12.9630
216,400	31,378.00	14.5000	28,059.25	12.9664
216,500	31,392.50	14.5000	28,072.25	12.9664
216,600	31,407.00	14.5000	28,092.55	12.9698
216,700	31,421.50	14.5000	28,105.50	12.9698
216,800	31,436.00	14.5000	28,125.80	12.9732
216,900	31,450.50	14.5000	28,138.75	12.9732
217,000	31,465.00	14.5000	28,159.05	12.9765
217,100	31,479.50	14.5000	28,179.35	12.9799
217,200	31,494.00	14.5000	28,192.35	12.9799
217,300	31,508.50	14.5000	28,212.65	12.9833
217,400	31,523.00	14.5000	28,225.60	12.9833
217,500	31,537.50	14.5000	28,245.90	12.9866
217,600	31,552.00	14.5000	28,258.90	12.9866
217,700	31,566.50	14.5000	28,279.20	12.9900
217,800	31,581.00	14.5000	28,292.15	12.9900
217,900	31,595.50	14.5000	28,312.45	12.9933
218,000	31,610.00	14.5000	28,332.75	12.9967
218,100	31,624.50	14.5000	28,345.70	12.9967
218,200	31,639.00	14.5000	28,366.00	13.0000
218,300	31,653.50	14.5000	28,379.00	13.0000
218,400	31,668.00	14.5000	28,399.25	13.0033
218,500	31,682.50	14.5000	28,412.30	13.0033
218,600	31,697.00	14.5000	28,432.55	13.0067
218,700	31,711.50	14.5000	28,445.55	13.0067
218,800	31,726.00	14.5000	28,465.85	13.0100
218,900	31,740.50	14.5000	28,478.85	13.0100
219,000	31,755.00	14.5000	28,499.10	13.0133
219,100	31,769.50	14.5000	28,519.35	13.0166
219,200	31,784.00	14.5000	28,532.40	13.0166
219,300	31,798.50	14.5000	28,552.65	13.0199
219,400	31,813.00	14.5000	28,565.65	13.0199
219,500	31,827.50	14.5000	28,585.90	13.0232
219,600	31,842.00	14.5000	28,598.95	13.0232
219,700	31,856.50	14.5000	28,619.20	13.0265
219,800	31,871.00	14.5000	28,632.25	13.0265
219,900	31,885.50	14.5000	28,652.50	13.0298
220,000	31,900.00	14.5000	28,672.75	13.0331
220,100	31,914.50	14.5000	28,685.75	13.0331
220,200	31,929.00	14.5000	28,706.00	13.0363
220,300	31,943.50	14.5000	28,719.05	13.0363
220,400	31,958.00	14.5000	28,739.30	13.0396
220,500	31,972.50	14.5000	28,752.35	13.0396

Impôt cantonal et communal direct
Barème de référence

Table de calcul applicable dès le 1^{er} janvier 2008

REVENU

Impôt de base (coefficient de 1.0)

(pour le calcul de l'impôt total, prière d'appliquer à l'impôt de base le coefficient de l'Etat et de la commune, selon le tableau des coefficients cantonal et communaux)

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux %	Impôt dû	Taux %
220,600	31,987.00	14.5000	28,772.55	13.0429
220,700	32,001.50	14.5000	28,785.60	13.0429
220,800	32,016.00	14.5000	28,805.85	13.0461
220,900	32,030.50	14.5000	28,818.90	13.0461
221,000	32,045.00	14.5000	28,839.15	13.0494
221,100	32,059.50	14.5000	28,859.35	13.0526
221,200	32,074.00	14.5000	28,872.40	13.0526
221,300	32,088.50	14.5000	28,892.65	13.0559
221,400	32,103.00	14.5000	28,905.70	13.0559
221,500	32,117.50	14.5000	28,925.95	13.0591
221,600	32,132.00	14.5000	28,939.00	13.0591
221,700	32,146.50	14.5000	28,959.20	13.0623
221,800	32,161.00	14.5000	28,972.30	13.0623
221,900	32,175.50	14.5000	28,992.50	13.0656
222,000	32,190.00	14.5000	29,012.75	13.0688
222,100	32,204.50	14.5000	29,025.80	13.0688
222,200	32,219.00	14.5000	29,046.00	13.0720
222,300	32,233.50	14.5000	29,059.10	13.0720
222,400	32,248.00	14.5000	29,079.30	13.0752
222,500	32,262.50	14.5000	29,092.40	13.0752
222,600	32,277.00	14.5000	29,112.60	13.0784
222,700	32,291.50	14.5000	29,125.65	13.0784
222,800	32,306.00	14.5000	29,145.90	13.0816
222,900	32,320.50	14.5000	29,158.95	13.0816
223,000	32,335.00	14.5000	29,179.15	13.0848
223,100	32,349.50	14.5000	29,199.35	13.0880
223,200	32,364.00	14.5000	29,212.45	13.0880
223,300	32,378.50	14.5000	29,232.65	13.0912
223,400	32,393.00	14.5000	29,245.75	13.0912
223,500	32,407.50	14.5000	29,265.95	13.0944
223,600	32,422.00	14.5000	29,279.05	13.0944
223,700	32,436.50	14.5000	29,299.25	13.0976
223,800	32,451.00	14.5000	29,312.35	13.0976
223,900	32,465.50	14.5000	29,332.55	13.1007
224,000	32,480.00	14.5000	29,352.75	13.1039
224,100	32,494.50	14.5000	29,365.85	13.1039
224,200	32,509.00	14.5000	29,386.00	13.1071
224,300	32,523.50	14.5000	29,399.15	13.1071
224,400	32,538.00	14.5000	29,419.30	13.1102
224,500	32,552.50	14.5000	29,432.40	13.1102
224,600	32,567.00	14.5000	29,452.60	13.1134
224,700	32,581.50	14.5000	29,465.70	13.1134
224,800	32,596.00	14.5000	29,485.90	13.1165
224,900	32,610.50	14.5000	29,499.00	13.1165

Impôt cantonal et communal direct
Barème de référence

Table de calcul applicable dès le 1^{er} janvier 2008

REVENU

Impôt de base (coefficient de 1.0)

(pour le calcul de l'impôt total, prière d'appliquer à l'impôt de base le coefficient de l'Etat et de la commune, selon le tableau des coefficients cantonal et communaux)

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux %	Impôt dû	Taux %
225,000	32,625.00	14.5000	29,519.20	13.1196
225,100	32,639.50	14.5000	29,539.35	13.1228
225,200	32,654.00	14.5000	29,552.50	13.1228
225,300	32,668.50	14.5000	29,572.65	13.1259
225,400	32,683.00	14.5000	29,585.80	13.1259
225,500	32,697.50	14.5000	29,605.95	13.1290
225,600	32,712.00	14.5000	29,619.10	13.1290
225,700	32,726.50	14.5000	29,639.25	13.1322
225,800	32,741.00	14.5000	29,652.40	13.1322
225,900	32,755.50	14.5000	29,672.55	13.1353
226,000	32,770.00	14.5000	29,692.75	13.1384
226,100	32,784.50	14.5000	29,705.85	13.1384
226,200	32,799.00	14.5000	29,726.05	13.1415
226,300	32,813.50	14.5000	29,739.15	13.1415
226,400	32,828.00	14.5000	29,759.35	13.1446
226,500	32,842.50	14.5000	29,772.45	13.1446
226,600	32,857.00	14.5000	29,792.65	13.1477
226,700	32,871.50	14.5000	29,805.75	13.1477
226,800	32,886.00	14.5000	29,825.95	13.1508
226,900	32,900.50	14.5000	29,839.10	13.1508
227,000	32,915.00	14.5000	29,859.25	13.1538
227,100	32,929.50	14.5000	29,879.40	13.1569
227,200	32,944.00	14.5000	29,892.55	13.1569
227,300	32,958.50	14.5000	29,912.70	13.1600
227,400	32,973.00	14.5000	29,925.85	13.1600
227,500	32,987.50	14.5000	29,946.00	13.1631
227,600	33,002.00	14.5000	29,959.15	13.1631
227,700	33,016.50	14.5000	29,979.30	13.1661
227,800	33,031.00	14.5000	29,992.45	13.1661
227,900	33,045.50	14.5000	30,012.60	13.1692
228,000	33,060.00	14.5000	30,032.75	13.1722
228,100	33,074.50	14.5000	30,045.90	13.1722
228,200	33,089.00	14.5000	30,066.05	13.1753
228,300	33,103.50	14.5000	30,079.20	13.1753
228,400	33,118.00	14.5000	30,099.35	13.1783
228,500	33,132.50	14.5000	30,112.50	13.1783
228,600	33,147.00	14.5000	30,132.65	13.1814
228,700	33,161.50	14.5000	30,145.85	13.1814
228,800	33,176.00	14.5000	30,165.95	13.1844
228,900	33,190.50	14.5000	30,179.15	13.1844
229,000	33,205.00	14.5000	30,199.25	13.1875
229,100	33,219.50	14.5000	30,219.40	13.1905
229,200	33,234.00	14.5000	30,232.55	13.1905
229,300	33,248.50	14.5000	30,252.70	13.1935

Impôt cantonal et communal direct
Barème de référence

Table de calcul applicable dès le 1^{er} janvier 2008

REVENU

Impôt de base (coefficient de 1.0)

(pour le calcul de l'impôt total, prière d'appliquer à l'impôt de base le coefficient de l'Etat et de la commune, selon le tableau des coefficients cantonal et communaux)

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux %	Impôt dû	Taux %
229,400	33,263.00	14.5000	30,265.90	13.1935
229,500	33,277.50	14.5000	30,286.00	13.1965
229,600	33,292.00	14.5000	30,299.20	13.1965
229,700	33,306.50	14.5000	30,319.30	13.1995
229,800	33,321.00	14.5000	30,332.50	13.1995
229,900	33,335.50	14.5000	30,352.60	13.2025
230,000	33,350.00	14.5000	30,372.75	13.2055
230,100	33,364.50	14.5000	30,385.95	13.2055
230,200	33,379.00	14.5000	30,406.05	13.2085
230,300	33,393.50	14.5000	30,419.25	13.2085
230,400	33,408.00	14.5000	30,439.35	13.2115
230,500	33,422.50	14.5000	30,452.55	13.2115
230,600	33,437.00	14.5000	30,472.65	13.2145
230,700	33,451.50	14.5000	30,485.90	13.2145
230,800	33,466.00	14.5000	30,506.00	13.2175
230,900	33,480.50	14.5000	30,519.20	13.2175
231,000	33,495.00	14.5000	30,539.30	13.2205
231,100	33,509.50	14.5000	30,559.40	13.2234
231,200	33,524.00	14.5000	30,572.60	13.2234
231,300	33,538.50	14.5000	30,592.70	13.2264
231,400	33,553.00	14.5000	30,605.90	13.2264
231,500	33,567.50	14.5000	30,626.00	13.2294
231,600	33,582.00	14.5000	30,639.25	13.2294
231,700	33,596.50	14.5000	30,659.35	13.2323
231,800	33,611.00	14.5000	30,672.55	13.2323
231,900	33,625.50	14.5000	30,692.65	13.2353
232,000	33,640.00	14.5000	30,712.75	13.2382
232,100	33,654.50	14.5000	30,725.95	13.2382
232,200	33,669.00	14.5000	30,746.05	13.2412
232,300	33,683.50	14.5000	30,759.30	13.2412
232,400	33,698.00	14.5000	30,779.35	13.2441
232,500	33,712.50	14.5000	30,792.60	13.2441
232,600	33,727.00	14.5000	30,812.70	13.2471
232,700	33,741.50	14.5000	30,825.95	13.2471
232,800	33,756.00	14.5000	30,846.00	13.2500
232,900	33,770.50	14.5000	30,859.25	13.2500
233,000	33,785.00	14.5000	30,879.30	13.2529
233,100	33,799.50	14.5000	30,899.40	13.2559
233,200	33,814.00	14.5000	30,912.65	13.2559
233,300	33,828.50	14.5000	30,932.70	13.2588
233,400	33,843.00	14.5000	30,945.95	13.2588
233,500	33,857.50	14.5000	30,966.05	13.2617
233,600	33,872.00	14.5000	30,979.30	13.2617
233,700	33,886.50	14.5000	30,999.35	13.2646

Impôt cantonal et communal direct
Barème de référence

Table de calcul applicable dès le 1^{er} janvier 2008

REVENU

Impôt de base (coefficient de 1.0)

(pour le calcul de l'impôt total, prière d'appliquer à l'impôt de base le coefficient de l'Etat et de la commune, selon le tableau des coefficients cantonal et communaux)

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux %	Impôt dû	Taux %
233,800	33,901.00	14.5000	31,012.60	13.2646
233,900	33,915.50	14.5000	31,032.65	13.2675
234,000	33,930.00	14.5000	31,052.75	13.2704
234,100	33,944.50	14.5000	31,066.00	13.2704
234,200	33,959.00	14.5000	31,086.05	13.2733
234,300	33,973.50	14.5000	31,099.30	13.2733
234,400	33,988.00	14.5000	31,119.35	13.2762
234,500	34,002.50	14.5000	31,132.65	13.2762
234,600	34,017.00	14.5000	31,152.70	13.2791
234,700	34,031.50	14.5000	31,166.00	13.2791
234,800	34,046.00	14.5000	31,186.00	13.2820
234,900	34,060.50	14.5000	31,199.30	13.2820
235,000	34,075.00	14.5000	31,219.35	13.2848
235,100	34,089.50	14.5000	31,239.40	13.2877
235,200	34,104.00	14.5000	31,252.70	13.2877
235,300	34,118.50	14.5000	31,272.70	13.2906
235,400	34,133.00	14.5000	31,286.00	13.2906
235,500	34,147.50	14.5000	31,306.05	13.2934
235,600	34,162.00	14.5000	31,319.35	13.2934
235,700	34,176.50	14.5000	31,339.35	13.2963
235,800	34,191.00	14.5000	31,352.65	13.2963
235,900	34,205.50	14.5000	31,372.70	13.2992
236,000	34,220.00	14.5000	31,392.75	13.3020
236,100	34,234.50	14.5000	31,406.05	13.3020
236,200	34,249.00	14.5000	31,426.05	13.3048
236,300	34,263.50	14.5000	31,439.35	13.3048
236,400	34,278.00	14.5000	31,459.40	13.3077
236,500	34,292.50	14.5000	31,472.70	13.3077
236,600	34,307.00	14.5000	31,492.70	13.3105
236,700	34,321.50	14.5000	31,506.05	13.3105
236,800	34,336.00	14.5000	31,526.05	13.3134
236,900	34,350.50	14.5000	31,539.35	13.3134
237,000	34,365.00	14.5000	31,559.40	13.3162
237,100	34,379.50	14.5000	31,579.40	13.3190
237,200	34,394.00	14.5000	31,592.70	13.3190
237,300	34,408.50	14.5000	31,612.70	13.3218
237,400	34,423.00	14.5000	31,626.05	13.3218
237,500	34,437.50	14.5000	31,646.05	13.3247
237,600	34,452.00	14.5000	31,659.40	13.3247
237,700	34,466.50	14.5000	31,679.40	13.3275
237,800	34,481.00	14.5000	31,692.70	13.3275
237,900	34,495.50	14.5000	31,712.70	13.3303
238,000	34,510.00	14.5000	31,732.75	13.3331
238,100	34,524.50	14.5000	31,746.05	13.3331

Impôt cantonal et communal direct
Barème de référence

Table de calcul applicable dès le 1^{er} janvier 2008

REVENU

Impôt de base (coefficient de 1.0)

(pour le calcul de l'impôt total, prière d'appliquer à l'impôt de base le coefficient de l'Etat et de la commune, selon le tableau des coefficients cantonal et communaux)

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux %	Impôt dû	Taux %
238,200	34,539.00	14.5000	31,766.05	13.3359
238,300	34,553.50	14.5000	31,779.40	13.3359
238,400	34,568.00	14.5000	31,799.40	13.3387
238,500	34,582.50	14.5000	31,812.75	13.3387
238,600	34,597.00	14.5000	31,832.75	13.3415
238,700	34,611.50	14.5000	31,846.05	13.3415
238,800	34,626.00	14.5000	31,866.05	13.3442
238,900	34,640.50	14.5000	31,879.40	13.3442
239,000	34,655.00	14.5000	31,899.40	13.3470
239,100	34,669.50	14.5000	31,919.40	13.3498
239,200	34,684.00	14.5000	31,932.75	13.3498
239,300	34,698.50	14.5000	31,952.75	13.3526
239,400	34,713.00	14.5000	31,966.10	13.3526
239,500	34,727.50	14.5000	31,986.05	13.3554
239,600	34,742.00	14.5000	31,999.45	13.3554
239,700	34,756.50	14.5000	32,019.40	13.3581
239,800	34,771.00	14.5000	32,032.75	13.3581
239,900	34,785.50	14.5000	32,052.75	13.3609
240,000	34,800.00	14.5000	32,072.75	13.3636
240,100	34,814.50	14.5000	32,086.10	13.3636
240,200	34,829.00	14.5000	32,106.05	13.3664
240,300	34,843.50	14.5000	32,119.45	13.3664
240,400	34,858.00	14.5000	32,139.40	13.3691
240,500	34,872.50	14.5000	32,152.80	13.3691
240,600	34,887.00	14.5000	32,172.75	13.3719
240,700	34,901.50	14.5000	32,186.10	13.3719
240,800	34,916.00	14.5000	32,206.10	13.3746
240,900	34,930.50	14.5000	32,219.45	13.3746
241,000	34,945.00	14.5000	32,239.45	13.3774
241,100	34,959.50	14.5000	32,259.40	13.3801
241,200	34,974.00	14.5000	32,272.80	13.3801
241,300	34,988.50	14.5000	32,292.75	13.3828
241,400	35,003.00	14.5000	32,306.10	13.3828
241,500	35,017.50	14.5000	32,326.10	13.3855
241,600	35,032.00	14.5000	32,339.45	13.3855
241,700	35,046.50	14.5000	32,359.45	13.3883
241,800	35,061.00	14.5000	32,372.80	13.3883
241,900	35,075.50	14.5000	32,392.75	13.3910
242,000	35,090.00	14.5000	32,412.75	13.3937
242,100	35,104.50	14.5000	32,426.10	13.3937
242,200	35,119.00	14.5000	32,446.05	13.3964
242,300	35,133.50	14.5000	32,459.45	13.3964
242,400	35,148.00	14.5000	32,479.40	13.3991
242,500	35,162.50	14.5000	32,492.80	13.3991

Impôt cantonal et communal direct
Barème de référence

Table de calcul applicable dès le 1^{er} janvier 2008

REVENU

Impôt de base (coefficient de 1.0)

(pour le calcul de l'impôt total, prière d'appliquer à l'impôt de base le coefficient de l'Etat et de la commune, selon le tableau des coefficients cantonal et communaux)

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux %	Impôt dû	Taux %
242,600	35,177.00	14.5000	32,512.75	13.4018
242,700	35,191.50	14.5000	32,526.15	13.4018
242,800	35,206.00	14.5000	32,546.10	13.4045
242,900	35,220.50	14.5000	32,559.50	13.4045
243,000	35,235.00	14.5000	32,579.45	13.4072
243,100	35,249.50	14.5000	32,599.40	13.4099
243,200	35,264.00	14.5000	32,612.80	13.4099
243,300	35,278.50	14.5000	32,632.75	13.4126
243,400	35,293.00	14.5000	32,646.15	13.4126
243,500	35,307.50	14.5000	32,666.10	13.4152
243,600	35,322.00	14.5000	32,679.50	13.4152
243,700	35,336.50	14.5000	32,699.45	13.4179
243,800	35,351.00	14.5000	32,712.85	13.4179
243,900	35,365.50	14.5000	32,732.80	13.4206
244,000	35,380.00	14.5000	32,752.75	13.4232
244,100	35,394.50	14.5000	32,766.15	13.4232
244,200	35,409.00	14.5000	32,786.10	13.4259
244,300	35,423.50	14.5000	32,799.50	13.4259
244,400	35,438.00	14.5000	32,819.45	13.4286
244,500	35,452.50	14.5000	32,832.85	13.4286
244,600	35,467.00	14.5000	32,852.80	13.4312
244,700	35,481.50	14.5000	32,866.20	13.4312
244,800	35,496.00	14.5000	32,886.15	13.4339
244,900	35,510.50	14.5000	32,899.55	13.4339
245,000	35,525.00	14.5000	32,919.50	13.4365
245,100	35,539.50	14.5000	32,939.40	13.4392
245,200	35,554.00	14.5000	32,952.85	13.4392
245,300	35,568.50	14.5000	32,972.75	13.4418
245,400	35,583.00	14.5000	32,986.20	13.4418
245,500	35,597.50	14.5000	33,006.10	13.4444
245,600	35,612.00	14.5000	33,019.55	13.4444
245,700	35,626.50	14.5000	33,039.45	13.4471
245,800	35,641.00	14.5000	33,052.90	13.4471
245,900	35,655.50	14.5000	33,072.80	13.4497
246,000	35,670.00	14.5000	33,092.75	13.4523
246,100	35,684.50	14.5000	33,106.20	13.4523
246,200	35,699.00	14.5000	33,126.10	13.4549
246,300	35,713.50	14.5000	33,139.55	13.4549
246,400	35,728.00	14.5000	33,159.45	13.4576
246,500	35,742.50	14.5000	33,172.90	13.4576
246,600	35,757.00	14.5000	33,192.80	13.4602
246,700	35,771.50	14.5000	33,206.25	13.4602
246,800	35,786.00	14.5000	33,226.15	13.4628
246,900	35,800.50	14.5000	33,239.60	13.4628

Impôt cantonal et communal direct
Barème de référence

Table de calcul applicable dès le 1^{er} janvier 2008

REVENU

Impôt de base (coefficient de 1.0)

(pour le calcul de l'impôt total, prière d'appliquer à l'impôt de base le coefficient de l'Etat et de la commune, selon le tableau des coefficients cantonal et communaux)

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux %	Impôt dû	Taux %
247,000	35,815.00	14.5000	33,259.50	13.4654
247,100	35,829.50	14.5000	33,279.40	13.4680
247,200	35,844.00	14.5000	33,292.85	13.4680
247,300	35,858.50	14.5000	33,312.75	13.4706
247,400	35,873.00	14.5000	33,326.25	13.4706
247,500	35,887.50	14.5000	33,346.10	13.4732
247,600	35,902.00	14.5000	33,359.60	13.4732
247,700	35,916.50	14.5000	33,379.50	13.4758
247,800	35,931.00	14.5000	33,392.95	13.4758
247,900	35,945.50	14.5000	33,412.85	13.4784
248,000	35,960.00	14.5000	33,432.75	13.4809
248,100	35,974.50	14.5000	33,446.20	13.4809
248,200	35,989.00	14.5000	33,466.10	13.4835
248,300	36,003.50	14.5000	33,479.55	13.4835
248,400	36,018.00	14.5000	33,499.45	13.4861
248,500	36,032.50	14.5000	33,512.95	13.4861
248,600	36,047.00	14.5000	33,532.80	13.4887
248,700	36,061.50	14.5000	33,546.30	13.4887
248,800	36,076.00	14.5000	33,566.20	13.4912
248,900	36,090.50	14.5000	33,579.65	13.4912
249,000	36,105.00	14.5000	33,599.55	13.4938
249,100	36,119.50	14.5000	33,619.40	13.4964
249,200	36,134.00	14.5000	33,632.90	13.4964
249,300	36,148.50	14.5000	33,652.75	13.4989
249,400	36,163.00	14.5000	33,666.25	13.4989
249,500	36,177.50	14.5000	33,686.15	13.5015
249,600	36,192.00	14.5000	33,699.65	13.5015
249,700	36,206.50	14.5000	33,719.50	13.5040
249,800	36,221.00	14.5000	33,733.00	13.5040
249,900	36,235.50	14.5000	33,752.85	13.5066
250,000	36,250.00	14.5000	33,772.75	13.5091
250,100	36,264.50	14.5000	33,786.25	13.5091
250,200	36,279.00	14.5000	33,806.10	13.5116
250,300	36,293.50	14.5000	33,819.60	13.5116
250,400	36,308.00	14.5000	33,839.45	13.5142
250,500	36,322.50	14.5000	33,852.95	13.5142
250,600	36,337.00	14.5000	33,872.85	13.5167
250,700	36,351.50	14.5000	33,886.35	13.5167
250,800	36,366.00	14.5000	33,906.20	13.5192
250,900	36,380.50	14.5000	33,919.70	13.5192
251,000	36,395.00	14.5000	33,939.55	13.5217
251,100	36,409.50	14.5000	33,959.40	13.5243
251,200	36,424.00	14.5000	33,972.95	13.5243
251,300	36,438.50	14.5000	33,992.80	13.5268

Impôt cantonal et communal direct
Barème de référence

Table de calcul applicable dès le 1^{er} janvier 2008

REVENU

Impôt de base (coefficient de 1.0)

(pour le calcul de l'impôt total, prière d'appliquer à l'impôt de base le coefficient de l'Etat et de la commune, selon le tableau des coefficients cantonal et communaux)

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux %	Impôt dû	Taux %
251,400	36,453.00	14.5000	34,006.30	13.5268
251,500	36,467.50	14.5000	34,026.15	13.5293
251,600	36,482.00	14.5000	34,039.70	13.5293
251,700	36,496.50	14.5000	34,059.50	13.5318
251,800	36,511.00	14.5000	34,073.05	13.5318
251,900	36,525.50	14.5000	34,092.90	13.5343
252,000	36,540.00	14.5000	34,112.75	13.5368
252,100	36,554.50	14.5000	34,126.25	13.5368
252,200	36,569.00	14.5000	34,146.10	13.5393
252,300	36,583.50	14.5000	34,159.65	13.5393
252,400	36,598.00	14.5000	34,179.45	13.5418
252,500	36,612.50	14.5000	34,193.00	13.5418
252,600	36,627.00	14.5000	34,212.85	13.5443
252,700	36,641.50	14.5000	34,226.40	13.5443
252,800	36,656.00	14.5000	34,246.20	13.5468
252,900	36,670.50	14.5000	34,259.75	13.5468
253,000	36,685.00	14.5000	34,279.60	13.5492
253,100	36,699.50	14.5000	34,299.40	13.5517
253,200	36,714.00	14.5000	34,312.95	13.5517
253,300	36,728.50	14.5000	34,332.80	13.5542
253,400	36,743.00	14.5000	34,346.35	13.5542
253,500	36,757.50	14.5000	34,366.15	13.5567
253,600	36,772.00	14.5000	34,379.70	13.5567
253,700	36,786.50	14.5000	34,399.55	13.5591
253,800	36,801.00	14.5000	34,413.10	13.5591
253,900	36,815.50	14.5000	34,432.90	13.5616
254,000	36,830.00	14.5000	34,452.75	13.5641
254,100	36,844.50	14.5000	34,466.30	13.5641
254,200	36,859.00	14.5000	34,486.10	13.5665
254,300	36,873.50	14.5000	34,499.65	13.5665
254,400	36,888.00	14.5000	34,519.50	13.5690
254,500	36,902.50	14.5000	34,533.05	13.5690
254,600	36,917.00	14.5000	34,552.85	13.5714
254,700	36,931.50	14.5000	34,566.45	13.5714
254,800	36,946.00	14.5000	34,586.25	13.5739
254,900	36,960.50	14.5000	34,599.80	13.5739
255,000	36,975.00	14.5000	34,619.60	13.5763
255,100	36,989.50	14.5000	34,639.40	13.5788
255,200	37,004.00	14.5000	34,653.00	13.5788
255,300	37,018.50	14.5000	34,672.80	13.5812
255,400	37,033.00	14.5000	34,686.40	13.5812
255,500	37,047.50	14.5000	34,706.15	13.5836
255,600	37,062.00	14.5000	34,719.75	13.5836
255,700	37,076.50	14.5000	34,739.55	13.5861

Impôt cantonal et communal direct
Barème de référence

Table de calcul applicable dès le 1^{er} janvier 2008

REVENU

Impôt de base (coefficient de 1.0)

(pour le calcul de l'impôt total, prière d'appliquer à l'impôt de base le coefficient de l'Etat et de la commune, selon le tableau des coefficients cantonal et communaux)

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux %	Impôt dû	Taux %
255,800	37,091.00	14.5000	34,753.15	13.5861
255,900	37,105.50	14.5000	34,772.95	13.5885
256,000	37,120.00	14.5000	34,792.75	13.5909
256,100	37,134.50	14.5000	34,806.30	13.5909
256,200	37,149.00	14.5000	34,826.10	13.5933
256,300	37,163.50	14.5000	34,839.70	13.5933
256,400	37,178.00	14.5000	34,859.50	13.5957
256,500	37,192.50	14.5000	34,873.10	13.5957
256,600	37,207.00	14.5000	34,892.85	13.5982
256,700	37,221.50	14.5000	34,906.45	13.5982
256,800	37,236.00	14.5000	34,926.25	13.6006
256,900	37,250.50	14.5000	34,939.85	13.6006
257,000	37,265.00	14.5000	34,959.65	13.6030
257,100	37,279.50	14.5000	34,979.40	13.6054
257,200	37,294.00	14.5000	34,993.00	13.6054
257,300	37,308.50	14.5000	35,012.80	13.6078
257,400	37,323.00	14.5000	35,026.40	13.6078
257,500	37,337.50	14.5000	35,046.20	13.6102
257,600	37,352.00	14.5000	35,059.80	13.6102
257,700	37,366.50	14.5000	35,079.55	13.6126
257,800	37,381.00	14.5000	35,093.20	13.6126
257,900	37,395.50	14.5000	35,112.95	13.6150
258,000	37,410.00	14.5000	35,132.75	13.6173
258,100	37,424.50	14.5000	35,146.35	13.6173
258,200	37,439.00	14.5000	35,166.10	13.6197
258,300	37,453.50	14.5000	35,179.75	13.6197
258,400	37,468.00	14.5000	35,199.50	13.6221
258,500	37,482.50	14.5000	35,213.10	13.6221
258,600	37,497.00	14.5000	35,232.90	13.6245
258,700	37,511.50	14.5000	35,246.50	13.6245
258,800	37,526.00	14.5000	35,266.25	13.6268
258,900	37,540.50	14.5000	35,279.90	13.6268
259,000	37,555.00	14.5000	35,299.65	13.6292
259,100	37,569.50	14.5000	35,319.40	13.6316
259,200	37,584.00	14.5000	35,333.05	13.6316
259,300	37,598.50	14.5000	35,352.80	13.6339
259,400	37,613.00	14.5000	35,366.45	13.6339
259,500	37,627.50	14.5000	35,386.20	13.6363
259,600	37,642.00	14.5000	35,399.85	13.6363
259,700	37,656.50	14.5000	35,419.60	13.6387
259,800	37,671.00	14.5000	35,433.25	13.6387
259,900	37,685.50	14.5000	35,453.00	13.6410
260,000	37,700.00	14.5000	35,472.75	13.6434
260,100	37,714.50	14.5000	35,486.35	13.6434

Impôt cantonal et communal direct
Barème de référence

Table de calcul applicable dès le 1^{er} janvier 2008

REVENU

Impôt de base (coefficient de 1.0)

(pour le calcul de l'impôt total, prière d'appliquer à l'impôt de base le coefficient de l'Etat et de la commune, selon le tableau des coefficients cantonal et communaux)

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux %	Impôt dû	Taux %
260,200	37,729.00	14.5000	35,506.10	13.6457
260,300	37,743.50	14.5000	35,519.75	13.6457
260,400	37,758.00	14.5000	35,539.50	13.6480
260,500	37,772.50	14.5000	35,553.15	13.6480
260,600	37,787.00	14.5000	35,572.90	13.6504
260,700	37,801.50	14.5000	35,586.55	13.6504
260,800	37,816.00	14.5000	35,606.30	13.6527
260,900	37,830.50	14.5000	35,619.95	13.6527
261,000	37,845.00	14.5000	35,639.70	13.6551
261,100	37,859.50	14.5000	35,659.40	13.6574
261,200	37,874.00	14.5000	35,673.10	13.6574
261,300	37,888.50	14.5000	35,692.80	13.6597
261,400	37,903.00	14.5000	35,706.50	13.6597
261,500	37,917.50	14.5000	35,726.20	13.6620
261,600	37,932.00	14.5000	35,739.85	13.6620
261,700	37,946.50	14.5000	35,759.60	13.6644
261,800	37,961.00	14.5000	35,773.25	13.6644
261,900	37,975.50	14.5000	35,793.00	13.6667
262,000	37,990.00	14.5000	35,812.75	13.6690
262,100	38,004.50	14.5000	35,826.40	13.6690
262,200	38,019.00	14.5000	35,846.10	13.6713
262,300	38,033.50	14.5000	35,859.80	13.6713
262,400	38,048.00	14.5000	35,879.50	13.6736
262,500	38,062.50	14.5000	35,893.20	13.6736
262,600	38,077.00	14.5000	35,912.90	13.6759
262,700	38,091.50	14.5000	35,926.60	13.6759
262,800	38,106.00	14.5000	35,946.30	13.6782
262,900	38,120.50	14.5000	35,960.00	13.6782
263,000	38,135.00	14.5000	35,979.70	13.6805
263,100	38,149.50	14.5000	35,999.45	13.6828
263,200	38,164.00	14.5000	36,013.10	13.6828
263,300	38,178.50	14.5000	36,032.80	13.6851
263,400	38,193.00	14.5000	36,046.50	13.6851
263,500	38,207.50	14.5000	36,066.20	13.6874
263,600	38,222.00	14.5000	36,079.90	13.6874
263,700	38,236.50	14.5000	36,099.60	13.6897
263,800	38,251.00	14.5000	36,113.30	13.6897
263,900	38,265.50	14.5000	36,133.00	13.6919
264,000	38,280.00	14.5000	36,152.75	13.6942
264,100	38,294.50	14.5000	36,166.40	13.6942
264,200	38,309.00	14.5000	36,186.15	13.6965
264,300	38,323.50	14.5000	36,199.80	13.6965
264,400	38,338.00	14.5000	36,219.55	13.6988
264,500	38,352.50	14.5000	36,233.25	13.6988

Impôt cantonal et communal direct
Barème de référence

Table de calcul applicable dès le 1^{er} janvier 2008

REVENU

Impôt de base (coefficient de 1.0)

(pour le calcul de l'impôt total, prière d'appliquer à l'impôt de base le coefficient de l'Etat et de la commune, selon le tableau des coefficients cantonal et communaux)

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux %	Impôt dû	Taux %
264,600	38,367.00	14.5000	36,252.95	13.7010
264,700	38,381.50	14.5000	36,266.65	13.7010
264,800	38,396.00	14.5000	36,286.35	13.7033
264,900	38,410.50	14.5000	36,300.05	13.7033
265,000	38,425.00	14.5000	36,319.75	13.7056
265,100	38,439.50	14.5000	36,339.45	13.7078
265,200	38,454.00	14.5000	36,353.15	13.7078
265,300	38,468.50	14.5000	36,372.85	13.7101
265,400	38,483.00	14.5000	36,386.55	13.7101
265,500	38,497.50	14.5000	36,406.25	13.7123
265,600	38,512.00	14.5000	36,419.95	13.7123
265,700	38,526.50	14.5000	36,439.65	13.7146
265,800	38,541.00	14.5000	36,453.35	13.7146
265,900	38,555.50	14.5000	36,473.05	13.7168
266,000	38,570.00	14.5000	36,492.75	13.7191
266,100	38,584.50	14.5000	36,506.45	13.7191
266,200	38,599.00	14.5000	36,526.15	13.7213
266,300	38,613.50	14.5000	36,539.85	13.7213
266,400	38,628.00	14.5000	36,559.55	13.7235
266,500	38,642.50	14.5000	36,573.25	13.7235
266,600	38,657.00	14.5000	36,592.95	13.7258
266,700	38,671.50	14.5000	36,606.65	13.7258
266,800	38,686.00	14.5000	36,626.35	13.7280
266,900	38,700.50	14.5000	36,640.10	13.7280
267,000	38,715.00	14.5000	36,659.75	13.7302
267,100	38,729.50	14.5000	36,679.45	13.7325
267,200	38,744.00	14.5000	36,693.15	13.7325
267,300	38,758.50	14.5000	36,712.85	13.7347
267,400	38,773.00	14.5000	36,726.55	13.7347
267,500	38,787.50	14.5000	36,746.25	13.7369
267,600	38,802.00	14.5000	36,760.00	13.7369
267,700	38,816.50	14.5000	36,779.65	13.7391
267,800	38,831.00	14.5000	36,793.40	13.7391
267,900	38,845.50	14.5000	36,813.05	13.7413
268,000	38,860.00	14.5000	36,832.75	13.7436
268,100	38,874.50	14.5000	36,846.45	13.7436
268,200	38,889.00	14.5000	36,866.15	13.7458
268,300	38,903.50	14.5000	36,879.90	13.7458
268,400	38,918.00	14.5000	36,899.55	13.7480
268,500	38,932.50	14.5000	36,913.30	13.7480
268,600	38,947.00	14.5000	36,932.95	13.7502
268,700	38,961.50	14.5000	36,946.70	13.7502
268,800	38,976.00	14.5000	36,966.35	13.7524
268,900	38,990.50	14.5000	36,980.10	13.7524

Impôt cantonal et communal direct
Barème de référence

Table de calcul applicable dès le 1^{er} janvier 2008

REVENU

Impôt de base (coefficient de 1.0)

(pour le calcul de l'impôt total, prière d'appliquer à l'impôt de base le coefficient de l'Etat et de la commune, selon le tableau des coefficients cantonal et communaux)

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux %	Impôt dû	Taux %
269,000	39,005.00	14.5000	36,999.80	13.7546
269,100	39,019.50	14.5000	37,019.45	13.7568
269,200	39,034.00	14.5000	37,033.20	13.7568
269,300	39,048.50	14.5000	37,052.85	13.7589
269,400	39,063.00	14.5000	37,066.60	13.7589
269,500	39,077.50	14.5000	37,086.25	13.7611
269,600	39,092.00	14.5000	37,100.00	13.7611
269,700	39,106.50	14.5000	37,119.65	13.7633
269,800	39,121.00	14.5000	37,133.45	13.7633
269,900	39,135.50	14.5000	37,153.10	13.7655
270,000	39,150.00	14.5000	37,172.75	13.7677
270,100	39,164.50	14.5000	37,186.50	13.7677
270,200	39,179.00	14.5000	37,206.15	13.7699
270,300	39,193.50	14.5000	37,219.90	13.7699
270,400	39,208.00	14.5000	37,239.55	13.7720
270,500	39,222.50	14.5000	37,253.35	13.7720
270,600	39,237.00	14.5000	37,272.95	13.7742
270,700	39,251.50	14.5000	37,286.75	13.7742
270,800	39,266.00	14.5000	37,306.40	13.7764
270,900	39,280.50	14.5000	37,320.15	13.7764
271,000	39,295.00	14.5000	37,339.80	13.7785
271,100	39,309.50	14.5000	37,359.45	13.7807
271,200	39,324.00	14.5000	37,373.20	13.7807
271,300	39,338.50	14.5000	37,392.85	13.7828
271,400	39,353.00	14.5000	37,406.65	13.7828
271,500	39,367.50	14.5000	37,426.25	13.7850
271,600	39,382.00	14.5000	37,440.05	13.7850
271,700	39,396.50	14.5000	37,459.70	13.7871
271,800	39,411.00	14.5000	37,473.45	13.7871
271,900	39,425.50	14.5000	37,493.10	13.7893
272,000	39,440.00	14.5000	37,512.75	13.7914
272,100	39,454.50	14.5000	37,526.50	13.7914
272,200	39,469.00	14.5000	37,546.15	13.7936
272,300	39,483.50	14.5000	37,559.95	13.7936
272,400	39,498.00	14.5000	37,579.55	13.7957
272,500	39,512.50	14.5000	37,593.35	13.7957
272,600	39,527.00	14.5000	37,613.00	13.7979
272,700	39,541.50	14.5000	37,626.80	13.7979
272,800	39,556.00	14.5000	37,646.40	13.8000
272,900	39,570.50	14.5000	37,660.20	13.8000
273,000	39,585.00	14.5000	37,681.65	13.8028
273,100	39,599.50	14.5000	37,703.05	13.8056
273,200	39,614.00	14.5000	37,716.90	13.8056
273,300	39,628.50	14.5000	37,738.30	13.8084

Impôt cantonal et communal direct
Barème de référence

Table de calcul applicable dès le 1^{er} janvier 2008

REVENU

Impôt de base (coefficient de 1.0)

(pour le calcul de l'impôt total, prière d'appliquer à l'impôt de base le coefficient de l'Etat et de la commune, selon le tableau des coefficients cantonal et communaux)

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux %	Impôt dû	Taux %
273,400	39,643.00	14.5000	37,752.10	13.8084
273,500	39,657.50	14.5000	37,773.55	13.8112
273,600	39,672.00	14.5000	37,787.35	13.8112
273,700	39,686.50	14.5000	37,808.80	13.8140
273,800	39,701.00	14.5000	37,822.60	13.8140
273,900	39,715.50	14.5000	37,844.05	13.8167
274,000	39,730.00	14.5000	37,865.45	13.8195
274,100	39,744.50	14.5000	37,879.25	13.8195
274,200	39,759.00	14.5000	37,900.70	13.8223
274,300	39,773.50	14.5000	37,914.50	13.8223
274,400	39,788.00	14.5000	37,935.95	13.8250
274,500	39,802.50	14.5000	37,949.75	13.8250
274,600	39,817.00	14.5000	37,971.20	13.8278
274,700	39,831.50	14.5000	37,985.00	13.8278
274,800	39,846.00	14.5000	38,006.40	13.8306
274,900	39,860.50	14.5000	38,020.25	13.8306
275,000	39,875.00	14.5000	38,041.65	13.8333
275,100	39,889.50	14.5000	38,063.10	13.8361
275,200	39,904.00	14.5000	38,076.90	13.8361
275,300	39,918.50	14.5000	38,098.30	13.8388
275,400	39,933.00	14.5000	38,112.15	13.8388
275,500	39,947.50	14.5000	38,133.55	13.8416
275,600	39,962.00	14.5000	38,147.40	13.8416
275,700	39,976.50	14.5000	38,168.80	13.8443
275,800	39,991.00	14.5000	38,182.65	13.8443
275,900	40,005.50	14.5000	38,204.05	13.8471
276,000	40,020.00	14.5000	38,225.45	13.8498
276,100	40,034.50	14.5000	38,239.30	13.8498
276,200	40,049.00	14.5000	38,260.70	13.8525
276,300	40,063.50	14.5000	38,274.55	13.8525
276,400	40,078.00	14.5000	38,295.95	13.8553
276,500	40,092.50	14.5000	38,309.80	13.8553
276,600	40,107.00	14.5000	38,331.20	13.8580
276,700	40,121.50	14.5000	38,345.05	13.8580
276,800	40,136.00	14.5000	38,366.45	13.8607
276,900	40,150.50	14.5000	38,380.30	13.8607
277,000	40,165.00	14.5000	38,401.70	13.8634
277,100	40,179.50	14.5000	38,423.10	13.8661
277,200	40,194.00	14.5000	38,436.95	13.8661
277,300	40,208.50	14.5000	38,458.35	13.8689
277,400	40,223.00	14.5000	38,472.20	13.8689
277,500	40,237.50	14.5000	38,493.60	13.8716
277,600	40,252.00	14.5000	38,507.45	13.8716
277,700	40,266.50	14.5000	38,528.85	13.8743

Impôt cantonal et communal direct
Barème de référence

Table de calcul applicable dès le 1^{er} janvier 2008

REVENU

Impôt de base (coefficient de 1.0)

(pour le calcul de l'impôt total, prière d'appliquer à l'impôt de base le coefficient de l'Etat et de la commune, selon le tableau des coefficients cantonal et communaux)

REVENU Imposable	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux %	Impôt dû	Taux %
277,800	40,281.00	14.5000	38,542.70	13.8743
277,900	40,295.50	14.5000	38,564.10	13.8770
278,000	40,310.00	14.5000	38,585.45	13.8797
278,100	40,324.50	14.5000	38,599.35	13.8797
278,200	40,339.00	14.5000	38,620.70	13.8824
278,300	40,353.50	14.5000	38,634.60	13.8824
278,400	40,368.00	14.5000	38,655.95	13.8850
278,500	40,382.50	14.5000	38,669.85	13.8850
278,600	40,397.00	14.5000	38,691.20	13.8877
278,700	40,411.50	14.5000	38,705.10	13.8877
278,800	40,426.00	14.5000	38,726.45	13.8904
278,900	40,440.50	14.5000	38,740.35	13.8904
279,000	40,455.00	14.5000	38,761.70	13.8931
279,100	40,469.50	14.5000	38,783.10	13.8958
279,200	40,484.00	14.5000	38,797.00	13.8958
279,300	40,498.50	14.5000	38,818.35	13.8984
279,400	40,513.00	14.5000	38,832.25	13.8984
279,500	40,527.50	14.5000	38,853.60	13.9011
279,600	40,542.00	14.5000	38,867.50	13.9011
279,700	40,556.50	14.5000	38,888.85	13.9038
279,800	40,571.00	14.5000	38,902.75	13.9038
279,900	40,585.50	14.5000	38,924.10	13.9064
280,000	40,600.00	14.5000	38,945.45	13.9091
280,100	40,614.50	14.5000	38,959.35	13.9091
280,200	40,629.00	14.5000	38,980.70	13.9117
280,300	40,643.50	14.5000	38,994.60	13.9117
280,400	40,658.00	14.5000	39,015.95	13.9144
280,500	40,672.50	14.5000	39,029.90	13.9144
280,600	40,687.00	14.5000	39,051.25	13.9170
280,700	40,701.50	14.5000	39,065.15	13.9170
280,800	40,716.00	14.5000	39,086.50	13.9197
280,900	40,730.50	14.5000	39,100.40	13.9197
281,000	40,745.00	14.5000	39,121.75	13.9223
281,100	40,759.50	14.5000	39,143.10	13.9250
281,200	40,774.00	14.5000	39,157.00	13.9250
281,300	40,788.50	14.5000	39,178.35	13.9276
281,400	40,803.00	14.5000	39,192.25	13.9276
281,500	40,817.50	14.5000	39,213.60	13.9302
281,600	40,832.00	14.5000	39,227.55	13.9302
281,700	40,846.50	14.5000	39,248.85	13.9329
281,800	40,861.00	14.5000	39,262.80	13.9329
281,900	40,875.50	14.5000	39,284.15	13.9355
282,000	40,890.00	14.5000	39,305.45	13.9381
282,100	40,904.50	14.5000	39,319.40	13.9381

Impôt cantonal et communal direct
Barème de référence

Table de calcul applicable dès le 1^{er} janvier 2008

REVENU

Impôt de base (coefficient de 1.0)

(pour le calcul de l'impôt total, prière d'appliquer à l'impôt de base le coefficient de l'Etat et de la commune, selon le tableau des coefficients cantonal et communaux)

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux %	Impôt dû	Taux %
282,200	40,919.00	14.5000	39,340.70	13.9407
282,300	40,933.50	14.5000	39,354.65	13.9407
282,400	40,948.00	14.5000	39,376.00	13.9433
282,500	40,962.50	14.5000	39,389.90	13.9433
282,600	40,977.00	14.5000	39,411.25	13.9459
282,700	40,991.50	14.5000	39,425.20	13.9459
282,800	41,006.00	14.5000	39,446.50	13.9486
282,900	41,020.50	14.5000	39,460.45	13.9486
283,000	41,035.00	14.5000	39,481.75	13.9512
283,100	41,049.50	14.5000	39,503.10	13.9538
283,200	41,064.00	14.5000	39,517.05	13.9538
283,300	41,078.50	14.5000	39,538.35	13.9564
283,400	41,093.00	14.5000	39,552.30	13.9564
283,500	41,107.50	14.5000	39,573.60	13.9589
283,600	41,122.00	14.5000	39,587.60	13.9589
283,700	41,136.50	14.5000	39,608.90	13.9615
283,800	41,151.00	14.5000	39,622.85	13.9615
283,900	41,165.50	14.5000	39,644.15	13.9641
284,000	41,180.00	14.5000	39,665.45	13.9667
284,100	41,194.50	14.5000	39,679.40	13.9667
284,200	41,209.00	14.5000	39,700.70	13.9693
284,300	41,223.50	14.5000	39,714.70	13.9693
284,400	41,238.00	14.5000	39,736.00	13.9719
284,500	41,252.50	14.5000	39,749.95	13.9719
284,600	41,267.00	14.5000	39,771.25	13.9744
284,700	41,281.50	14.5000	39,785.25	13.9744
284,800	41,296.00	14.5000	39,806.55	13.9770
284,900	41,310.50	14.5000	39,820.50	13.9770
285,000	41,325.00	14.5000	39,841.80	13.9796
285,100	41,339.50	14.5000	39,863.10	13.9821
285,200	41,354.00	14.5000	39,877.05	13.9821
285,300	41,368.50	14.5000	39,898.35	13.9847
285,400	41,383.00	14.5000	39,912.35	13.9847
285,500	41,397.50	14.5000	39,933.65	13.9873
285,600	41,412.00	14.5000	39,947.60	13.9873
285,700	41,426.50	14.5000	39,968.90	13.9898
285,800	41,441.00	14.5000	39,982.90	13.9898
285,900	41,455.50	14.5000	40,004.20	13.9924
286,000	41,470.00	14.5000	40,025.45	13.9949
286,100	41,484.50	14.5000	40,039.45	13.9949
286,200	41,499.00	14.5000	40,060.75	13.9975
286,300	41,513.50	14.5000	40,074.70	13.9975
286,400	41,528.00	14.5000	40,096.00	14.0000
286,500	41,542.50	14.5000	40,110.00	14.0000

Impôt cantonal et communal direct
Barème de référence

Table de calcul applicable dès le 1^{er} janvier 2008

REVENU

Impôt de base (coefficient de 1.0)

(pour le calcul de l'impôt total, prière d'appliquer à l'impôt de base le coefficient de l'Etat et de la commune, selon le tableau des coefficients cantonal et communaux)

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux %	Impôt dû	Taux %
286,600	41,557.00	14.5000	40,131.25	14.0025
286,700	41,571.50	14.5000	40,145.30	14.0025
286,800	41,586.00	14.5000	40,166.55	14.0051
286,900	41,600.50	14.5000	40,180.55	14.0051
287,000	41,615.00	14.5000	40,201.85	14.0076
287,100	41,629.50	14.5000	40,223.10	14.0101
287,200	41,644.00	14.5000	40,237.10	14.0101
287,300	41,658.50	14.5000	40,258.35	14.0127
287,400	41,673.00	14.5000	40,272.40	14.0127
287,500	41,687.50	14.5000	40,293.65	14.0152
287,600	41,702.00	14.5000	40,307.65	14.0152
287,700	41,716.50	14.5000	40,328.90	14.0177
287,800	41,731.00	14.5000	40,342.95	14.0177
287,900	41,745.50	14.5000	40,364.20	14.0202
288,000	41,760.00	14.5000	40,385.45	14.0227
288,100	41,774.50	14.5000	40,399.50	14.0227
288,200	41,789.00	14.5000	40,420.75	14.0252
288,300	41,803.50	14.5000	40,434.75	14.0252
288,400	41,818.00	14.5000	40,456.00	14.0277
288,500	41,832.50	14.5000	40,470.05	14.0277
288,600	41,847.00	14.5000	40,491.30	14.0302
288,700	41,861.50	14.5000	40,505.30	14.0302
288,800	41,876.00	14.5000	40,526.55	14.0327
288,900	41,890.50	14.5000	40,540.60	14.0327
289,000	41,905.00	14.5000	40,561.85	14.0352
289,100	41,919.50	14.5000	40,583.10	14.0377
289,200	41,934.00	14.5000	40,597.15	14.0377
289,300	41,948.50	14.5000	40,618.35	14.0402
289,400	41,963.00	14.5000	40,632.40	14.0402
289,500	41,977.50	14.5000	40,653.65	14.0427
289,600	41,992.00	14.5000	40,667.70	14.0427
289,700	42,006.50	14.5000	40,688.95	14.0452
289,800	42,021.00	14.5000	40,703.00	14.0452
289,900	42,035.50	14.5000	40,724.20	14.0477
290,000	42,050.00	14.5000	40,745.45	14.0502
290,100	42,064.50	14.5000	40,759.50	14.0502
290,200	42,079.00	14.5000	40,780.75	14.0526
290,300	42,093.50	14.5000	40,794.80	14.0526
290,400	42,108.00	14.5000	40,816.00	14.0551
290,500	42,122.50	14.5000	40,830.10	14.0551
290,600	42,137.00	14.5000	40,851.30	14.0576
290,700	42,151.50	14.5000	40,865.35	14.0576
290,800	42,166.00	14.5000	40,886.60	14.0600
290,900	42,180.50	14.5000	40,900.65	14.0600

Impôt cantonal et communal direct
Barème de référence

Table de calcul applicable dès le 1^{er} janvier 2008

REVENU

Impôt de base (coefficient de 1.0)

(pour le calcul de l'impôt total, prière d'appliquer à l'impôt de base le coefficient de l'Etat et de la commune, selon le tableau des coefficients cantonal et communaux)

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux %	Impôt dû	Taux %
291,000	42,195.00	14.5000	40,921.90	14.0625
291,100	42,209.50	14.5000	40,943.10	14.0650
291,200	42,224.00	14.5000	40,957.15	14.0650
291,300	42,238.50	14.5000	40,978.40	14.0674
291,400	42,253.00	14.5000	40,992.45	14.0674
291,500	42,267.50	14.5000	41,013.65	14.0699
291,600	42,282.00	14.5000	41,027.75	14.0699
291,700	42,296.50	14.5000	41,048.95	14.0723
291,800	42,311.00	14.5000	41,063.05	14.0723
291,900	42,325.50	14.5000	41,084.25	14.0748
292,000	42,340.00	14.5000	41,105.45	14.0772
292,100	42,354.50	14.5000	41,119.55	14.0772
292,200	42,369.00	14.5000	41,140.75	14.0797
292,300	42,383.50	14.5000	41,154.80	14.0797
292,400	42,398.00	14.5000	41,176.05	14.0821
292,500	42,412.50	14.5000	41,190.10	14.0821
292,600	42,427.00	14.5000	41,211.30	14.0845
292,700	42,441.50	14.5000	41,225.40	14.0845
292,800	42,456.00	14.5000	41,246.60	14.0870
292,900	42,470.50	14.5000	41,260.70	14.0870
293,000	42,485.00	14.5000	41,281.90	14.0894
293,100	42,499.50	14.5000	41,303.10	14.0918
293,200	42,514.00	14.5000	41,317.20	14.0918
293,300	42,528.50	14.5000	41,338.40	14.0942
293,400	42,543.00	14.5000	41,352.50	14.0942
293,500	42,557.50	14.5000	41,373.70	14.0967
293,600	42,572.00	14.5000	41,387.80	14.0967
293,700	42,586.50	14.5000	41,408.95	14.0991
293,800	42,601.00	14.5000	41,423.05	14.0991
293,900	42,615.50	14.5000	41,444.25	14.1015
294,000	42,630.00	14.5000	41,465.45	14.1039
294,100	42,644.50	14.5000	41,479.55	14.1039
294,200	42,659.00	14.5000	41,500.75	14.1063
294,300	42,673.50	14.5000	41,514.85	14.1063
294,400	42,688.00	14.5000	41,536.05	14.1087
294,500	42,702.50	14.5000	41,550.15	14.1087
294,600	42,717.00	14.5000	41,571.35	14.1111
294,700	42,731.50	14.5000	41,585.45	14.1111
294,800	42,746.00	14.5000	41,606.65	14.1135
294,900	42,760.50	14.5000	41,620.75	14.1135
295,000	42,775.00	14.5000	41,641.90	14.1159
295,100	42,789.50	14.5000	41,663.10	14.1183
295,200	42,804.00	14.5000	41,677.20	14.1183
295,300	42,818.50	14.5000	41,698.40	14.1207

Impôt cantonal et communal direct
Barème de référence

Table de calcul applicable dès le 1^{er} janvier 2008

REVENU

Impôt de base (coefficient de 1.0)

(pour le calcul de l'impôt total, prière d'appliquer à l'impôt de base le coefficient de l'Etat et de la commune, selon le tableau des coefficients cantonal et communaux)

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux %	Impôt dû	Taux %
295,400	42,833.00	14.5000	41,712.50	14.1207
295,500	42,847.50	14.5000	41,733.70	14.1231
295,600	42,862.00	14.5000	41,747.80	14.1231
295,700	42,876.50	14.5000	41,769.00	14.1255
295,800	42,891.00	14.5000	41,783.10	14.1255
295,900	42,905.50	14.5000	41,804.30	14.1278
296,000	42,920.00	14.5000	41,825.45	14.1302
296,100	42,934.50	14.5000	41,839.60	14.1302
296,200	42,949.00	14.5000	41,860.75	14.1326
296,300	42,963.50	14.5000	41,874.90	14.1326
296,400	42,978.00	14.5000	41,896.05	14.1350
296,500	42,992.50	14.5000	41,910.20	14.1350
296,600	43,007.00	14.5000	41,931.35	14.1373
296,700	43,021.50	14.5000	41,945.50	14.1373
296,800	43,036.00	14.5000	41,966.65	14.1397
296,900	43,050.50	14.5000	41,980.80	14.1397
297,000	43,065.00	14.5000	42,001.95	14.1421
297,100	43,079.50	14.5000	42,023.10	14.1444
297,200	43,094.00	14.5000	42,037.25	14.1444
297,300	43,108.50	14.5000	42,058.40	14.1468
297,400	43,123.00	14.5000	42,072.55	14.1468
297,500	43,137.50	14.5000	42,093.70	14.1491
297,600	43,152.00	14.5000	42,107.85	14.1491
297,700	43,166.50	14.5000	42,129.00	14.1515
297,800	43,181.00	14.5000	42,143.15	14.1515
297,900	43,195.50	14.5000	42,164.30	14.1538
298,000	43,210.00	14.5000	42,185.45	14.1562
298,100	43,224.50	14.5000	42,199.60	14.1562
298,200	43,239.00	14.5000	42,220.75	14.1585
298,300	43,253.50	14.5000	42,234.90	14.1585
298,400	43,268.00	14.5000	42,256.05	14.1609
298,500	43,282.50	14.5000	42,270.20	14.1609
298,600	43,297.00	14.5000	42,291.35	14.1632
298,700	43,311.50	14.5000	42,305.50	14.1632
298,800	43,326.00	14.5000	42,326.65	14.1656
298,900	43,340.50	14.5000	42,340.85	14.1656
299,000	43,355.00	14.5000	42,361.95	14.1679
299,100	43,369.50	14.5000	42,383.10	14.1702
299,200	43,384.00	14.5000	42,397.30	14.1702
299,300	43,398.50	14.5000	42,418.40	14.1725
299,400	43,413.00	14.5000	42,432.60	14.1725
299,500	43,427.50	14.5000	42,453.70	14.1749
299,600	43,442.00	14.5000	42,467.90	14.1749
299,700	43,456.50	14.5000	42,489.00	14.1772

Impôt cantonal et communal direct
Barème de référence

Table de calcul applicable dès le 1^{er} janvier 2008

REVENU

Impôt de base (coefficient de 1.0)

(pour le calcul de l'impôt total, prière d'appliquer à l'impôt de base le coefficient de l'Etat et de la commune, selon le tableau des coefficients cantonal et communaux)

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux %	Impôt dû	Taux %
299,800	43,471.00	14.5000	42,503.20	14.1772
299,900	43,485.50	14.5000	42,524.35	14.1795
300,000	43,500.00	14.5000	42,545.45	14.1818
300,100	43,514.50	14.5000	42,559.65	14.1818
300,200	43,529.00	14.5000	42,580.75	14.1841
300,300	43,543.50	14.5000	42,594.95	14.1841
300,400	43,558.00	14.5000	42,616.05	14.1864
300,500	43,572.50	14.5000	42,630.25	14.1864
300,600	43,587.00	14.5000	42,651.40	14.1887
300,700	43,601.50	14.5000	42,665.55	14.1887
300,800	43,616.00	14.5000	42,686.70	14.1911
300,900	43,630.50	14.5000	42,700.90	14.1911
301,000	43,645.00	14.5000	42,722.00	14.1934
301,100	43,659.50	14.5000	42,743.10	14.1957
301,200	43,674.00	14.5000	42,757.30	14.1957
301,300	43,688.50	14.5000	42,778.40	14.1979
301,400	43,703.00	14.5000	42,792.60	14.1979
301,500	43,717.50	14.5000	42,813.75	14.2002
301,600	43,732.00	14.5000	42,827.95	14.2002
301,700	43,746.50	14.5000	42,849.05	14.2025
301,800	43,761.00	14.5000	42,863.25	14.2025
301,900	43,775.50	14.5000	42,884.35	14.2048
302,000	43,790.00	14.5000	42,905.45	14.2071
302,100	43,804.50	14.5000	42,919.65	14.2071
302,200	43,819.00	14.5000	42,940.75	14.2094
302,300	43,833.50	14.5000	42,954.95	14.2094
302,400	43,848.00	14.5000	42,976.10	14.2117
302,500	43,862.50	14.5000	42,990.30	14.2117
302,600	43,877.00	14.5000	43,011.40	14.2139
302,700	43,891.50	14.5000	43,025.60	14.2139
302,800	43,906.00	14.5000	43,046.70	14.2162
302,900	43,920.50	14.5000	43,060.90	14.2162
303,000	43,935.00	14.5000	43,082.00	14.2185
303,100	43,949.50	14.5000	43,103.10	14.2208
303,200	43,964.00	14.5000	43,117.35	14.2208
303,300	43,978.50	14.5000	43,138.40	14.2230
303,400	43,993.00	14.5000	43,152.65	14.2230
303,500	44,007.50	14.5000	43,173.75	14.2253
303,600	44,022.00	14.5000	43,187.95	14.2253
303,700	44,036.50	14.5000	43,209.05	14.2275
303,800	44,051.00	14.5000	43,223.30	14.2275
303,900	44,065.50	14.5000	43,244.35	14.2298
304,000	44,080.00	14.5000	43,265.45	14.2321
304,100	44,094.50	14.5000	43,279.70	14.2321

Impôt cantonal et communal direct
Barème de référence

Table de calcul applicable dès le 1^{er} janvier 2008

REVENU

Impôt de base (coefficient de 1.0)

(pour le calcul de l'impôt total, prière d'appliquer à l'impôt de base le coefficient de l'Etat et de la commune, selon le tableau des coefficients cantonal et communaux)

REVENU Imposable	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux %	Impôt dû	Taux %
304,200	44,109.00	14.5000	43,300.75	14.2343
304,300	44,123.50	14.5000	43,315.00	14.2343
304,400	44,138.00	14.5000	43,336.10	14.2366
304,500	44,152.50	14.5000	43,350.30	14.2366
304,600	44,167.00	14.5000	43,371.40	14.2388
304,700	44,181.50	14.5000	43,385.65	14.2388
304,800	44,196.00	14.5000	43,406.70	14.2411
304,900	44,210.50	14.5000	43,420.95	14.2411
305,000	44,225.00	14.5000	43,442.05	14.2433
305,100	44,239.50	14.5000	43,463.10	14.2455
305,200	44,254.00	14.5000	43,477.35	14.2455
305,300	44,268.50	14.5000	43,498.45	14.2478
305,400	44,283.00	14.5000	43,512.70	14.2478
305,500	44,297.50	14.5000	43,533.75	14.2500
305,600	44,312.00	14.5000	43,548.00	14.2500
305,700	44,326.50	14.5000	43,569.05	14.2522
305,800	44,341.00	14.5000	43,583.30	14.2522
305,900	44,355.50	14.5000	43,604.40	14.2545
306,000	44,370.00	14.5000	43,625.45	14.2567
306,100	44,384.50	14.5000	43,639.70	14.2567
306,200	44,399.00	14.5000	43,660.75	14.2589
306,300	44,413.50	14.5000	43,675.05	14.2589
306,400	44,428.00	14.5000	43,696.10	14.2611
306,500	44,442.50	14.5000	43,710.35	14.2611
306,600	44,457.00	14.5000	43,731.40	14.2633
306,700	44,471.50	14.5000	43,745.70	14.2633
306,800	44,486.00	14.5000	43,766.75	14.2656
306,900	44,500.50	14.5000	43,781.00	14.2656
307,000	44,515.00	14.5000	43,802.05	14.2678
307,100	44,529.50	14.5000	43,823.10	14.2700
307,200	44,544.00	14.5000	43,837.40	14.2700
307,300	44,558.50	14.5000	43,858.45	14.2722
307,400	44,573.00	14.5000	43,872.70	14.2722
307,500	44,587.50	14.5000	43,893.75	14.2744
307,600	44,602.00	14.5000	43,908.05	14.2744
307,700	44,616.50	14.5000	43,929.10	14.2766
307,800	44,631.00	14.5000	43,943.35	14.2766
307,900	44,645.50	14.5000	43,964.40	14.2788
308,000	44,660.00	14.5000	43,985.45	14.2810
308,100	44,674.50	14.5000	43,999.75	14.2810
308,200	44,689.00	14.5000	44,020.80	14.2832
308,300	44,703.50	14.5000	44,035.05	14.2832
308,400	44,718.00	14.5000	44,056.10	14.2854
308,500	44,732.50	14.5000	44,070.40	14.2854

Impôt cantonal et communal direct
Barème de référence

Table de calcul applicable dès le 1^{er} janvier 2008

REVENU

Impôt de base (coefficient de 1.0)

(pour le calcul de l'impôt total, prière d'appliquer à l'impôt de base le coefficient de l'Etat et de la commune, selon le tableau des coefficients cantonal et communaux)

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux %	Impôt dû	Taux %
308,600	44,747.00	14.5000	44,091.45	14.2876
308,700	44,761.50	14.5000	44,105.70	14.2876
308,800	44,776.00	14.5000	44,126.75	14.2898
308,900	44,790.50	14.5000	44,141.05	14.2898
309,000	44,805.00	14.5000	44,162.10	14.2919
309,100	44,819.50	14.5000	44,183.10	14.2941
309,200	44,834.00	14.5000	44,197.40	14.2941
309,300	44,848.50	14.5000	44,218.45	14.2963
309,400	44,863.00	14.5000	44,232.75	14.2963
309,500	44,877.50	14.5000	44,253.75	14.2985
309,600	44,892.00	14.5000	44,268.05	14.2985
309,700	44,906.50	14.5000	44,289.10	14.3006
309,800	44,921.00	14.5000	44,303.40	14.3006
309,900	44,935.50	14.5000	44,324.45	14.3028
310,000	44,950.00	14.5000	44,345.45	14.3050
310,100	44,964.50	14.5000	44,359.75	14.3050
310,200	44,979.00	14.5000	44,380.80	14.3072
310,300	44,993.50	14.5000	44,395.10	14.3072
310,400	45,008.00	14.5000	44,416.10	14.3093
310,500	45,022.50	14.5000	44,430.40	14.3093
310,600	45,037.00	14.5000	44,451.45	14.3115
310,700	45,051.50	14.5000	44,465.75	14.3115
310,800	45,066.00	14.5000	44,486.75	14.3136
310,900	45,080.50	14.5000	44,501.10	14.3136
311,000	45,095.00	14.5000	44,522.10	14.3158
311,100	45,109.50	14.5000	44,543.10	14.3179
311,200	45,124.00	14.5000	44,557.45	14.3179
311,300	45,138.50	14.5000	44,578.45	14.3201
311,400	45,153.00	14.5000	44,592.75	14.3201
311,500	45,167.50	14.5000	44,613.80	14.3222
311,600	45,182.00	14.5000	44,628.10	14.3222
311,700	45,196.50	14.5000	44,649.10	14.3244
311,800	45,211.00	14.5000	44,663.45	14.3244
311,900	45,225.50	14.5000	44,684.45	14.3265
312,000	45,240.00	14.5000	44,705.45	14.3287
312,100	45,254.50	14.5000	44,719.80	14.3287
312,200	45,269.00	14.5000	44,740.80	14.3308
312,300	45,283.50	14.5000	44,755.10	14.3308
312,400	45,298.00	14.5000	44,776.10	14.3329
312,500	45,312.50	14.5000	44,790.45	14.3329
312,600	45,327.00	14.5000	44,811.45	14.3351
312,700	45,341.50	14.5000	44,825.80	14.3351
312,800	45,356.00	14.5000	44,846.80	14.3372
312,900	45,370.50	14.5000	44,861.15	14.3372

Impôt cantonal et communal direct
Barème de référence

Table de calcul applicable dès le 1^{er} janvier 2008

REVENU

Impôt de base (coefficient de 1.0)

(pour le calcul de l'impôt total, prière d'appliquer à l'impôt de base le coefficient de l'Etat et de la commune, selon le tableau des coefficients cantonal et communaux)

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux %	Impôt dû	Taux %
313,000	45,385.00	14.5000	44,882.15	14.3393
313,100	45,399.50	14.5000	44,903.10	14.3415
313,200	45,414.00	14.5000	44,917.45	14.3415
313,300	45,428.50	14.5000	44,938.45	14.3436
313,400	45,443.00	14.5000	44,952.80	14.3436
313,500	45,457.50	14.5000	44,973.80	14.3457
313,600	45,472.00	14.5000	44,988.15	14.3457
313,700	45,486.50	14.5000	45,009.15	14.3478
313,800	45,501.00	14.5000	45,023.50	14.3478
313,900	45,515.50	14.5000	45,044.45	14.3499
314,000	45,530.00	14.5000	45,065.45	14.3521
314,100	45,544.50	14.5000	45,079.80	14.3521
314,200	45,559.00	14.5000	45,100.80	14.3542
314,300	45,573.50	14.5000	45,115.15	14.3542
314,400	45,588.00	14.5000	45,136.15	14.3563
314,500	45,602.50	14.5000	45,150.50	14.3563
314,600	45,617.00	14.5000	45,171.45	14.3584
314,700	45,631.50	14.5000	45,185.85	14.3584
314,800	45,646.00	14.5000	45,206.80	14.3605
314,900	45,660.50	14.5000	45,221.15	14.3605
315,000	45,675.00	14.5000	45,242.15	14.3626
315,100	45,689.50	14.5000	45,263.10	14.3647
315,200	45,704.00	14.5000	45,277.50	14.3647
315,300	45,718.50	14.5000	45,298.45	14.3668
315,400	45,733.00	14.5000	45,312.85	14.3668
315,500	45,747.50	14.5000	45,333.80	14.3689
315,600	45,762.00	14.5000	45,348.15	14.3689
315,700	45,776.50	14.5000	45,369.15	14.3710
315,800	45,791.00	14.5000	45,383.50	14.3710
315,900	45,805.50	14.5000	45,404.50	14.3731
316,000	45,820.00	14.5000	45,425.45	14.3751
316,100	45,834.50	14.5000	45,439.85	14.3751
316,200	45,849.00	14.5000	45,460.80	14.3772
316,300	45,863.50	14.5000	45,475.15	14.3772
316,400	45,878.00	14.5000	45,496.15	14.3793
316,500	45,892.50	14.5000	45,510.50	14.3793
316,600	45,907.00	14.5000	45,531.50	14.3814
316,700	45,921.50	14.5000	45,545.85	14.3814
316,800	45,936.00	14.5000	45,566.80	14.3835
316,900	45,950.50	14.5000	45,581.20	14.3835
317,000	45,965.00	14.5000	45,602.15	14.3855
317,100	45,979.50	14.5000	45,623.15	14.3876
317,200	45,994.00	14.5000	45,637.50	14.3876
317,300	46,008.50	14.5000	45,658.45	14.3897

Impôt cantonal et communal direct
Barème de référence

Table de calcul applicable dès le 1^{er} janvier 2008

REVENU

Impôt de base (coefficient de 1.0)

(pour le calcul de l'impôt total, prière d'appliquer à l'impôt de base le coefficient de l'Etat et de la commune, selon le tableau des coefficients cantonal et communaux)

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux %	Impôt dû	Taux %
317,400	46,023.00	14.5000	45,672.85	14.3897
317,500	46,037.50	14.5000	45,693.80	14.3918
317,600	46,052.00	14.5000	45,708.20	14.3918
317,700	46,066.50	14.5000	45,729.15	14.3938
317,800	46,081.00	14.5000	45,743.55	14.3938
317,900	46,095.50	14.5000	45,764.50	14.3959
318,000	46,110.00	14.5000	45,785.45	14.3979
318,100	46,124.50	14.5000	45,799.85	14.3979
318,200	46,139.00	14.5000	45,820.80	14.4000
318,300	46,153.50	14.5000	45,835.20	14.4000
318,400	46,168.00	14.5000	45,856.15	14.4021
318,500	46,182.50	14.5000	45,870.55	14.4021
318,600	46,197.00	14.5000	45,891.50	14.4041
318,700	46,211.50	14.5000	45,905.90	14.4041
318,800	46,226.00	14.5000	45,926.85	14.4062
318,900	46,240.50	14.5000	45,941.25	14.4062
319,000	46,255.00	14.5000	45,962.20	14.4082
319,100	46,269.50	14.5000	45,983.15	14.4103
319,200	46,284.00	14.5000	45,997.55	14.4103
319,300	46,298.50	14.5000	46,018.50	14.4123
319,400	46,313.00	14.5000	46,032.90	14.4123
319,500	46,327.50	14.5000	46,053.80	14.4143
319,600	46,342.00	14.5000	46,068.25	14.4143
319,700	46,356.50	14.5000	46,089.15	14.4164
319,800	46,371.00	14.5000	46,103.60	14.4164
319,900	46,385.50	14.5000	46,124.50	14.4184
320,000	46,400.00	14.5000	46,145.45	14.4205
320,100	46,414.50	14.5000	46,159.90	14.4205
320,200	46,429.00	14.5000	46,180.80	14.4225
320,300	46,443.50	14.5000	46,195.25	14.4225
320,400	46,458.00	14.5000	46,216.15	14.4245
320,500	46,472.50	14.5000	46,230.60	14.4245
320,600	46,487.00	14.5000	46,251.50	14.4265
320,700	46,501.50	14.5000	46,265.95	14.4265
320,800	46,516.00	14.5000	46,286.85	14.4286
320,900	46,530.50	14.5000	46,301.30	14.4286
321,000	46,545.00	14.5000	46,322.20	14.4306
321,100	46,559.50	14.5000	46,343.15	14.4326
321,200	46,574.00	14.5000	46,357.55	14.4326
321,300	46,588.50	14.5000	46,378.50	14.4346
321,400	46,603.00	14.5000	46,392.90	14.4346
321,500	46,617.50	14.5000	46,413.85	14.4367
321,600	46,632.00	14.5000	46,428.25	14.4367
321,700	46,646.50	14.5000	46,449.20	14.4387

Impôt cantonal et communal direct
Barème de référence

Table de calcul applicable dès le 1^{er} janvier 2008

REVENU

Impôt de base (coefficient de 1.0)

(pour le calcul de l'impôt total, prière d'appliquer à l'impôt de base le coefficient de l'Etat et de la commune, selon le tableau des coefficients cantonal et communaux)

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux %	Impôt dû	Taux %
321,800	46,661.00	14.5000	46,463.65	14.4387
321,900	46,675.50	14.5000	46,484.55	14.4407
322,000	46,690.00	14.5000	46,505.45	14.4427
322,100	46,704.50	14.5000	46,519.90	14.4427
322,200	46,719.00	14.5000	46,540.80	14.4447
322,300	46,733.50	14.5000	46,555.25	14.4447
322,400	46,748.00	14.5000	46,576.15	14.4467
322,500	46,762.50	14.5000	46,590.60	14.4467
322,600	46,777.00	14.5000	46,611.50	14.4487
322,700	46,791.50	14.5000	46,625.95	14.4487
322,800	46,806.00	14.5000	46,646.85	14.4507
322,900	46,820.50	14.5000	46,661.30	14.4507
323,000	46,835.00	14.5000	46,682.25	14.4527
323,100	46,849.50	14.5000	46,703.15	14.4547
323,200	46,864.00	14.5000	46,717.60	14.4547
323,300	46,878.50	14.5000	46,738.50	14.4567
323,400	46,893.00	14.5000	46,752.95	14.4567
323,500	46,907.50	14.5000	46,773.85	14.4587
323,600	46,922.00	14.5000	46,788.30	14.4587
323,700	46,936.50	14.5000	46,809.20	14.4607
323,800	46,951.00	14.5000	46,823.65	14.4607
323,900	46,965.50	14.5000	46,844.55	14.4627
324,000	46,980.00	14.5000	46,865.45	14.4646
324,100	46,994.50	14.5000	46,879.90	14.4646
324,200	47,009.00	14.5000	46,900.80	14.4666
324,300	47,023.50	14.5000	46,915.30	14.4666
324,400	47,038.00	14.5000	46,936.15	14.4686
324,500	47,052.50	14.5000	46,950.65	14.4686
324,600	47,067.00	14.5000	46,971.55	14.4706
324,700	47,081.50	14.5000	46,986.00	14.4706
324,800	47,096.00	14.5000	47,006.90	14.4726
324,900	47,110.50	14.5000	47,021.35	14.4726
325,000	47,125.00	14.5000	47,042.25	14.4745
325,100	47,139.50	14.5000	47,063.15	14.4765
325,200	47,154.00	14.5000	47,077.60	14.4765
325,300	47,168.50	14.5000	47,098.50	14.4785
325,400	47,183.00	14.5000	47,112.95	14.4785
325,500	47,197.50	14.5000	47,133.85	14.4804
325,600	47,212.00	14.5000	47,148.35	14.4804
325,700	47,226.50	14.5000	47,169.20	14.4824
325,800	47,241.00	14.5000	47,183.70	14.4824
325,900	47,255.50	14.5000	47,204.60	14.4844
326,000	47,270.00	14.5000	47,225.45	14.4863
326,100	47,284.50	14.5000	47,239.95	14.4863

Impôt cantonal et communal direct
Barème de référence

Table de calcul applicable dès le 1^{er} janvier 2008

REVENU

Impôt de base (coefficient de 1.0)

(pour le calcul de l'impôt total, prière d'appliquer à l'impôt de base le coefficient de l'Etat et de la commune, selon le tableau des coefficients cantonal et communaux)

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux %	Impôt dû	Taux %
326,200	47,299.00	14.5000	47,260.80	14.4883
326,300	47,313.50	14.5000	47,275.30	14.4883
326,400	47,328.00	14.5000	47,296.20	14.4903
326,500	47,342.50	14.5000	47,310.65	14.4903
326,600	47,357.00	14.5000	47,331.55	14.4922
326,700	47,371.50	14.5000	47,346.05	14.4922
326,800	47,386.00	14.5000	47,366.90	14.4942
326,900	47,400.50	14.5000	47,381.40	14.4942
327,000	47,415.00	14.5000	47,402.25	14.4961
327,100	47,429.50	14.5000	47,423.15	14.4981
327,200	47,444.00	14.5000	47,437.65	14.4981
327,300	47,458.50	14.5000	47,458.50	14.5000
327,400	47,473.00	14.5000	47,473.00	14.5000
327,500	47,487.50	14.5000	47,487.50	14.5000
327,600	47,502.00	14.5000	47,502.00	14.5000
327,700	47,516.50	14.5000	47,516.50	14.5000
327,800	47,531.00	14.5000	47,531.00	14.5000
327,900	47,545.50	14.5000	47,545.50	14.5000
328,000	47,560.00	14.5000	47,560.00	14.5000
328,100	47,574.50	14.5000	47,574.50	14.5000
328,200	47,589.00	14.5000	47,589.00	14.5000
328,300	47,603.50	14.5000	47,603.50	14.5000
328,400	47,618.00	14.5000	47,618.00	14.5000
328,500	47,632.50	14.5000	47,632.50	14.5000
328,600	47,647.00	14.5000	47,647.00	14.5000
328,700	47,661.50	14.5000	47,661.50	14.5000
328,800	47,676.00	14.5000	47,676.00	14.5000
328,900	47,690.50	14.5000	47,690.50	14.5000
329,000	47,705.00	14.5000	47,705.00	14.5000
329,100	47,719.50	14.5000	47,719.50	14.5000
329,200	47,734.00	14.5000	47,734.00	14.5000
329,300	47,748.50	14.5000	47,748.50	14.5000
329,400	47,763.00	14.5000	47,763.00	14.5000
329,500	47,777.50	14.5000	47,777.50	14.5000
329,600	47,792.00	14.5000	47,792.00	14.5000
329,700	47,806.50	14.5000	47,806.50	14.5000
329,800	47,821.00	14.5000	47,821.00	14.5000
329,900	47,835.50	14.5000	47,835.50	14.5000
330,000	47,850.00	14.5000	47,850.00	14.5000
330,100	47,864.50	14.5000	47,864.50	14.5000
330,200	47,879.00	14.5000	47,879.00	14.5000
330,300	47,893.50	14.5000	47,893.50	14.5000
330,400	47,908.00	14.5000	47,908.00	14.5000
330,500	47,922.50	14.5000	47,922.50	14.5000

Impôt cantonal et communal direct
Barème de référence

Table de calcul applicable dès le 1^{er} janvier 2008

REVENU

Impôt de base (coefficient de 1.0)

(pour le calcul de l'impôt total, prière d'appliquer à l'impôt de base le coefficient de l'Etat et de la commune, selon le tableau des coefficients cantonal et communaux)

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux %	Impôt dû	Taux %
330,600	47,937.00	14.5000	47,937.00	14.5000
330,700	47,951.50	14.5000	47,951.50	14.5000
330,800	47,966.00	14.5000	47,966.00	14.5000
330,900	47,980.50	14.5000	47,980.50	14.5000
331,000	47,995.00	14.5000	47,995.00	14.5000
331,100	48,009.50	14.5000	48,009.50	14.5000
331,200	48,024.00	14.5000	48,024.00	14.5000
331,300	48,038.50	14.5000	48,038.50	14.5000
331,400	48,053.00	14.5000	48,053.00	14.5000
331,500	48,067.50	14.5000	48,067.50	14.5000
331,600	48,082.00	14.5000	48,082.00	14.5000
331,700	48,096.50	14.5000	48,096.50	14.5000
331,800	48,111.00	14.5000	48,111.00	14.5000
331,900	48,125.50	14.5000	48,125.50	14.5000
332,000	48,140.00	14.5000	48,140.00	14.5000
332,100	48,154.50	14.5000	48,154.50	14.5000
332,200	48,169.00	14.5000	48,169.00	14.5000
332,300	48,183.50	14.5000	48,183.50	14.5000
332,400	48,198.00	14.5000	48,198.00	14.5000
332,500	48,212.50	14.5000	48,212.50	14.5000
332,600	48,227.00	14.5000	48,227.00	14.5000
332,700	48,241.50	14.5000	48,241.50	14.5000
332,800	48,256.00	14.5000	48,256.00	14.5000
332,900	48,270.50	14.5000	48,270.50	14.5000
333,000	48,285.00	14.5000	48,285.00	14.5000
333,100	48,299.50	14.5000	48,299.50	14.5000
333,200	48,314.00	14.5000	48,314.00	14.5000
333,300	48,328.50	14.5000	48,328.50	14.5000
333,400	48,343.00	14.5000	48,343.00	14.5000
333,500	48,357.50	14.5000	48,357.50	14.5000
333,600	48,372.00	14.5000	48,372.00	14.5000
333,700	48,386.50	14.5000	48,386.50	14.5000
333,800	48,401.00	14.5000	48,401.00	14.5000
333,900	48,415.50	14.5000	48,415.50	14.5000
334,000	48,430.00	14.5000	48,430.00	14.5000
334,100	48,444.50	14.5000	48,444.50	14.5000
334,200	48,459.00	14.5000	48,459.00	14.5000
334,300	48,473.50	14.5000	48,473.50	14.5000
334,400	48,488.00	14.5000	48,488.00	14.5000
334,500	48,502.50	14.5000	48,502.50	14.5000
334,600	48,517.00	14.5000	48,517.00	14.5000
334,700	48,531.50	14.5000	48,531.50	14.5000
334,800	48,546.00	14.5000	48,546.00	14.5000
334,900	48,560.50	14.5000	48,560.50	14.5000

Impôt cantonal et communal direct
Barème de référence

Table de calcul applicable dès le 1^{er} janvier 2008

REVENU

Impôt de base (coefficient de 1.0)

(pour le calcul de l'impôt total, prière d'appliquer à l'impôt de base le coefficient de l'Etat et de la commune, selon le tableau des coefficients cantonal et communaux)

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux %	Impôt dû	Taux %
335,000	48,575.00	14.5000	48,575.00	14.5000
335,100	48,589.50	14.5000	48,589.50	14.5000
335,200	48,604.00	14.5000	48,604.00	14.5000
335,300	48,618.50	14.5000	48,618.50	14.5000
335,400	48,633.00	14.5000	48,633.00	14.5000
335,500	48,647.50	14.5000	48,647.50	14.5000
335,600	48,662.00	14.5000	48,662.00	14.5000
335,700	48,676.50	14.5000	48,676.50	14.5000
335,800	48,691.00	14.5000	48,691.00	14.5000
335,900	48,705.50	14.5000	48,705.50	14.5000
336,000	48,720.00	14.5000	48,720.00	14.5000
336,100	48,734.50	14.5000	48,734.50	14.5000
336,200	48,749.00	14.5000	48,749.00	14.5000
336,300	48,763.50	14.5000	48,763.50	14.5000
336,400	48,778.00	14.5000	48,778.00	14.5000
336,500	48,792.50	14.5000	48,792.50	14.5000
336,600	48,807.00	14.5000	48,807.00	14.5000
336,700	48,821.50	14.5000	48,821.50	14.5000
336,800	48,836.00	14.5000	48,836.00	14.5000
336,900	48,850.50	14.5000	48,850.50	14.5000
337,000	48,865.00	14.5000	48,865.00	14.5000
337,100	48,879.50	14.5000	48,879.50	14.5000
337,200	48,894.00	14.5000	48,894.00	14.5000
337,300	48,908.50	14.5000	48,908.50	14.5000
337,400	48,923.00	14.5000	48,923.00	14.5000
337,500	48,937.50	14.5000	48,937.50	14.5000
337,600	48,952.00	14.5000	48,952.00	14.5000
337,700	48,966.50	14.5000	48,966.50	14.5000
337,800	48,981.00	14.5000	48,981.00	14.5000
337,900	48,995.50	14.5000	48,995.50	14.5000
338,000	49,010.00	14.5000	49,010.00	14.5000
338,100	49,024.50	14.5000	49,024.50	14.5000
338,200	49,039.00	14.5000	49,039.00	14.5000
338,300	49,053.50	14.5000	49,053.50	14.5000
338,400	49,068.00	14.5000	49,068.00	14.5000
338,500	49,082.50	14.5000	49,082.50	14.5000
338,600	49,097.00	14.5000	49,097.00	14.5000
338,700	49,111.50	14.5000	49,111.50	14.5000
338,800	49,126.00	14.5000	49,126.00	14.5000
338,900	49,140.50	14.5000	49,140.50	14.5000
339,000	49,155.00	14.5000	49,155.00	14.5000
339,100	49,169.50	14.5000	49,169.50	14.5000
339,200	49,184.00	14.5000	49,184.00	14.5000
339,300	49,198.50	14.5000	49,198.50	14.5000

Impôt cantonal et communal direct
Barème de référence

Table de calcul applicable dès le 1^{er} janvier 2008

REVENU

Impôt de base (coefficient de 1.0)

(pour le calcul de l'impôt total, prière d'appliquer à l'impôt de base le coefficient de l'Etat et de la commune, selon le tableau des coefficients cantonal et communaux)

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux %	Impôt dû	Taux %
339,400	49,213.00	14.5000	49,213.00	14.5000
339,500	49,227.50	14.5000	49,227.50	14.5000
339,600	49,242.00	14.5000	49,242.00	14.5000
339,700	49,256.50	14.5000	49,256.50	14.5000
339,800	49,271.00	14.5000	49,271.00	14.5000
339,900	49,285.50	14.5000	49,285.50	14.5000
340,000	49,300.00	14.5000	49,300.00	14.5000
340,100	49,314.50	14.5000	49,314.50	14.5000
340,200	49,329.00	14.5000	49,329.00	14.5000
340,300	49,343.50	14.5000	49,343.50	14.5000
340,400	49,358.00	14.5000	49,358.00	14.5000
340,500	49,372.50	14.5000	49,372.50	14.5000
340,600	49,387.00	14.5000	49,387.00	14.5000
340,700	49,401.50	14.5000	49,401.50	14.5000
340,800	49,416.00	14.5000	49,416.00	14.5000
340,900	49,430.50	14.5000	49,430.50	14.5000
341,000	49,445.00	14.5000	49,445.00	14.5000
341,100	49,459.50	14.5000	49,459.50	14.5000
341,200	49,474.00	14.5000	49,474.00	14.5000
341,300	49,488.50	14.5000	49,488.50	14.5000
341,400	49,503.00	14.5000	49,503.00	14.5000
341,500	49,517.50	14.5000	49,517.50	14.5000
341,600	49,532.00	14.5000	49,532.00	14.5000
341,700	49,546.50	14.5000	49,546.50	14.5000
341,800	49,561.00	14.5000	49,561.00	14.5000
341,900	49,575.50	14.5000	49,575.50	14.5000
342,000	49,590.00	14.5000	49,590.00	14.5000
342,100	49,604.50	14.5000	49,604.50	14.5000
342,200	49,619.00	14.5000	49,619.00	14.5000
342,300	49,633.50	14.5000	49,633.50	14.5000
342,400	49,648.00	14.5000	49,648.00	14.5000
342,500	49,662.50	14.5000	49,662.50	14.5000
342,600	49,677.00	14.5000	49,677.00	14.5000
342,700	49,691.50	14.5000	49,691.50	14.5000
342,800	49,706.00	14.5000	49,706.00	14.5000
342,900	49,720.50	14.5000	49,720.50	14.5000
343,000	49,735.00	14.5000	49,735.00	14.5000
343,100	49,749.50	14.5000	49,749.50	14.5000
343,200	49,764.00	14.5000	49,764.00	14.5000
343,300	49,778.50	14.5000	49,778.50	14.5000
343,400	49,793.00	14.5000	49,793.00	14.5000
343,500	49,807.50	14.5000	49,807.50	14.5000
343,600	49,822.00	14.5000	49,822.00	14.5000
343,700	49,836.50	14.5000	49,836.50	14.5000

Impôt cantonal et communal direct
Barème de référence

Table de calcul applicable dès le 1^{er} janvier 2008

REVENU

Impôt de base (coefficient de 1.0)

(pour le calcul de l'impôt total, prière d'appliquer à l'impôt de base le coefficient de l'Etat et de la commune, selon le tableau des coefficients cantonal et communaux)

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux %	Impôt dû	Taux %
343,800	49,851.00	14.5000	49,851.00	14.5000
343,900	49,865.50	14.5000	49,865.50	14.5000
344,000	49,880.00	14.5000	49,880.00	14.5000
344,100	49,894.50	14.5000	49,894.50	14.5000
344,200	49,909.00	14.5000	49,909.00	14.5000
344,300	49,923.50	14.5000	49,923.50	14.5000
344,400	49,938.00	14.5000	49,938.00	14.5000
344,500	49,952.50	14.5000	49,952.50	14.5000
344,600	49,967.00	14.5000	49,967.00	14.5000
344,700	49,981.50	14.5000	49,981.50	14.5000
344,800	49,996.00	14.5000	49,996.00	14.5000
344,900	50,010.50	14.5000	50,010.50	14.5000
345,000	50,025.00	14.5000	50,025.00	14.5000
345,100	50,039.50	14.5000	50,039.50	14.5000
345,200	50,054.00	14.5000	50,054.00	14.5000
345,300	50,068.50	14.5000	50,068.50	14.5000
345,400	50,083.00	14.5000	50,083.00	14.5000
345,500	50,097.50	14.5000	50,097.50	14.5000
345,600	50,112.00	14.5000	50,112.00	14.5000
345,700	50,126.50	14.5000	50,126.50	14.5000
345,800	50,141.00	14.5000	50,141.00	14.5000
345,900	50,155.50	14.5000	50,155.50	14.5000
346,000	50,170.00	14.5000	50,170.00	14.5000
346,100	50,184.50	14.5000	50,184.50	14.5000
346,200	50,199.00	14.5000	50,199.00	14.5000
346,300	50,213.50	14.5000	50,213.50	14.5000
346,400	50,228.00	14.5000	50,228.00	14.5000
346,500	50,242.50	14.5000	50,242.50	14.5000
346,600	50,257.00	14.5000	50,257.00	14.5000
346,700	50,271.50	14.5000	50,271.50	14.5000
346,800	50,286.00	14.5000	50,286.00	14.5000
346,900	50,300.50	14.5000	50,300.50	14.5000
347,000	50,315.00	14.5000	50,315.00	14.5000
347,100	50,329.50	14.5000	50,329.50	14.5000
347,200	50,344.00	14.5000	50,344.00	14.5000
347,300	50,358.50	14.5000	50,358.50	14.5000
347,400	50,373.00	14.5000	50,373.00	14.5000
347,500	50,387.50	14.5000	50,387.50	14.5000
347,600	50,402.00	14.5000	50,402.00	14.5000
347,700	50,416.50	14.5000	50,416.50	14.5000
347,800	50,431.00	14.5000	50,431.00	14.5000
347,900	50,445.50	14.5000	50,445.50	14.5000
348,000	50,460.00	14.5000	50,460.00	14.5000
348,100	50,474.50	14.5000	50,474.50	14.5000

Impôt cantonal et communal direct
Barème de référence

Table de calcul applicable dès le 1^{er} janvier 2008

REVENU

Impôt de base (coefficient de 1.0)

(pour le calcul de l'impôt total, prière d'appliquer à l'impôt de base le coefficient de l'Etat et de la commune, selon le tableau des coefficients cantonal et communaux)

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux %	Impôt dû	Taux %
348,200	50,489.00	14.5000	50,489.00	14.5000
348,300	50,503.50	14.5000	50,503.50	14.5000
348,400	50,518.00	14.5000	50,518.00	14.5000
348,500	50,532.50	14.5000	50,532.50	14.5000
348,600	50,547.00	14.5000	50,547.00	14.5000
348,700	50,561.50	14.5000	50,561.50	14.5000
348,800	50,576.00	14.5000	50,576.00	14.5000
348,900	50,590.50	14.5000	50,590.50	14.5000
349,000	50,605.00	14.5000	50,605.00	14.5000
349,100	50,619.50	14.5000	50,619.50	14.5000
349,200	50,634.00	14.5000	50,634.00	14.5000
349,300	50,648.50	14.5000	50,648.50	14.5000
349,400	50,663.00	14.5000	50,663.00	14.5000
349,500	50,677.50	14.5000	50,677.50	14.5000
349,600	50,692.00	14.5000	50,692.00	14.5000
349,700	50,706.50	14.5000	50,706.50	14.5000
349,800	50,721.00	14.5000	50,721.00	14.5000
349,900	50,735.50	14.5000	50,735.50	14.5000
350,000	50,750.00	14.5000	50,750.00	14.5000

Le revenu supérieur à 350,000.00 francs est imposé à 14,50 %