

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 A 5000	0.00	0.00	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
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

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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 %
Imposable				
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
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

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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				
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
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

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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 %
Imposable				
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
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

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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 %
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
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

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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				
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	1,912.50	6.3538	766.20	2.5455
30,200	1,925.00	6.3742	778.65	2.5783
30,300	1,937.50	6.3944	781.25	2.5783
30,400	1,950.00	6.4145	793.70	2.6108
30,500	1,962.50	6.4344	796.30	2.6108
30,600	1,975.00	6.4542	808.70	2.6429
30,700	1,987.50	6.4739	811.35	2.6429
30,800	2,000.00	6.4935	823.75	2.6746
30,900	2,012.50	6.5129	826.45	2.6746
31,000	2,025.00	6.5323	838.80	2.7059
31,100	2,037.50	6.5514	851.15	2.7368
31,200	2,050.00	6.5705	853.90	2.7368
31,300	2,062.50	6.5895	866.20	2.7674
31,400	2,075.00	6.6083	869.00	2.7674
31,500	2,087.50	6.6270	881.25	2.7977
31,600	2,100.00	6.6456	884.05	2.7977
31,700	2,112.50	6.6640	896.35	2.8276
31,800	2,125.00	6.6824	899.15	2.8276
31,900	2,137.50	6.7006	911.45	2.8571
32,000	2,150.00	6.7188	923.65	2.8864
32,100	2,162.50	6.7368	926.50	2.8864
32,200	2,175.00	6.7547	938.70	2.9153
32,300	2,187.50	6.7724	941.65	2.9153
32,400	2,200.00	6.7901	953.80	2.9438
32,500	2,212.50	6.8077	956.75	2.9438
32,600	2,225.00	6.8252	968.90	2.9721
32,700	2,237.50	6.8425	971.85	2.9721
32,800	2,250.00	6.8598	984.00	3.0000
32,900	2,262.50	6.8769	987.00	3.0000
33,000	2,275.00	6.8939	999.10	3.0276
33,100	2,287.50	6.9109	1,011.20	3.0549

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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 %
Imposable				
33,200	2,300.00	6.9277	1,014.25	3.0549
33,300	2,312.50	6.9444	1,026.30	3.0820
33,400	2,325.00	6.9611	1,029.40	3.0820
33,500	2,337.50	6.9776	1,041.40	3.1087
33,600	2,350.00	6.9940	1,044.50	3.1087
33,700	2,362.50	7.0104	1,056.55	3.1351
33,800	2,375.00	7.0266	1,059.70	3.1351
33,900	2,387.50	7.0428	1,071.70	3.1613
34,000	2,400.00	7.0588	1,083.65	3.1872
34,100	2,412.50	7.0748	1,086.80	3.1872
34,200	2,425.00	7.0906	1,098.75	3.2128
34,300	2,437.50	7.1064	1,102.00	3.2128
34,400	2,450.00	7.1221	1,113.90	3.2381
34,500	2,462.50	7.1377	1,117.15	3.2381
34,600	2,475.00	7.1532	1,129.05	3.2632
34,700	2,487.50	7.1686	1,132.30	3.2632
34,800	2,500.00	7.1839	1,144.20	3.2880
34,900	2,512.50	7.1991	1,147.50	3.2880
35,000	2,525.00	7.2143	1,159.40	3.3125
35,100	2,537.50	7.2293	1,171.20	3.3368
35,200	2,550.00	7.2443	1,174.55	3.3368
35,300	2,562.50	7.2592	1,186.35	3.3608
35,400	2,575.00	7.2740	1,189.75	3.3608
35,500	2,587.50	7.2887	1,201.55	3.3846
35,600	2,600.00	7.3034	1,204.90	3.3846
35,700	2,612.50	7.3179	1,216.70	3.4082
35,800	2,625.00	7.3324	1,220.10	3.4082
35,900	2,637.50	7.3468	1,231.90	3.4315
36,000	2,650.00	7.3611	1,243.65	3.4545
36,100	2,662.50	7.3753	1,247.10	3.4545
36,200	2,675.00	7.3895	1,258.80	3.4774
36,300	2,687.50	7.4036	1,262.30	3.4774
36,400	2,700.00	7.4176	1,274.00	3.5000
36,500	2,712.50	7.4315	1,277.50	3.5000
36,600	2,725.00	7.4454	1,296.50	3.5423
36,700	2,737.50	7.4591	1,300.00	3.5423
36,800	2,750.00	7.4728	1,318.95	3.5842
36,900	2,762.50	7.4864	1,322.55	3.5842
37,000	2,775.00	7.5000	1,341.50	3.6256
37,100	2,787.50	7.5135	1,360.35	3.6667
37,200	2,800.00	7.5269	1,364.00	3.6667
37,300	2,812.50	7.5402	1,382.85	3.7073
37,400	2,825.00	7.5535	1,386.55	3.7073
37,500	2,837.50	7.5667	1,405.35	3.7476
37,600	2,850.00	7.5798	1,409.10	3.7476
37,700	2,862.50	7.5928	1,427.85	3.7874
37,800	2,875.00	7.6058	1,431.65	3.7874

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
37,900	2,887.50	7.6187	1,450.40	3.8269
38,000	2,900.00	7.6316	1,469.10	3.8660
38,100	2,912.50	7.6444	1,472.95	3.8660
38,200	2,925.00	7.6571	1,491.60	3.9048
38,300	2,937.50	7.6697	1,495.50	3.9048
38,400	2,950.00	7.6823	1,514.15	3.9431
38,500	2,962.50	7.6948	1,518.10	3.9431
38,600	2,975.00	7.7073	1,536.70	3.9811
38,700	2,987.50	7.7196	1,540.70	3.9811
38,800	3,000.00	7.7320	1,559.30	4.0188
38,900	3,012.50	7.7442	1,563.30	4.0188
39,000	3,025.00	7.7564	1,581.85	4.0561
39,100	3,037.50	7.7685	1,600.35	4.0930
39,200	3,050.00	7.7806	1,604.45	4.0930
39,300	3,062.50	7.7926	1,622.95	4.1296
39,400	3,075.00	7.8046	1,627.05	4.1296
39,500	3,087.50	7.8165	1,645.55	4.1659
39,600	3,100.00	7.8283	1,649.70	4.1659
39,700	3,112.50	7.8401	1,668.15	4.2018
39,800	3,125.00	7.8518	1,672.35	4.2018
39,900	3,137.50	7.8634	1,690.75	4.2374
40,000	3,150.00	7.8750	1,709.10	4.2727
40,100	3,163.00	7.8878	1,713.35	4.2727
40,200	3,176.00	7.9005	1,731.70	4.3077
40,300	3,189.00	7.9132	1,736.00	4.3077
40,400	3,202.00	7.9257	1,754.30	4.3423
40,500	3,215.00	7.9383	1,758.65	4.3423
40,600	3,228.00	7.9507	1,776.95	4.3767
40,700	3,241.00	7.9631	1,781.30	4.3767
40,800	3,254.00	7.9755	1,799.55	4.4107
40,900	3,267.00	7.9878	1,804.00	4.4107
41,000	3,280.00	8.0000	1,822.20	4.4444
41,100	3,293.00	8.0122	1,840.40	4.4779
41,200	3,306.00	8.0243	1,844.90	4.4779
41,300	3,319.00	8.0363	1,863.05	4.5110
41,400	3,332.00	8.0483	1,867.55	4.5110
41,500	3,345.00	8.0602	1,885.70	4.5439
41,600	3,358.00	8.0721	1,890.25	4.5439
41,700	3,371.00	8.0839	1,908.35	4.5764
41,800	3,384.00	8.0957	1,912.95	4.5764
41,900	3,397.00	8.1074	1,931.05	4.6087
42,000	3,410.00	8.1190	1,949.10	4.6407
42,100	3,423.00	8.1306	1,953.75	4.6407
42,200	3,436.00	8.1422	1,971.75	4.6724
42,300	3,449.00	8.1537	1,976.45	4.6724
42,400	3,462.00	8.1651	1,994.45	4.7039
42,500	3,475.00	8.1765	1,999.15	4.7039



Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
42,600	3,488.00	8.1878	2,017.15	4.7350
42,700	3,501.00	8.1991	2,021.85	4.7350
42,800	3,514.00	8.2103	2,039.85	4.7660
42,900	3,527.00	8.2214	2,044.60	4.7660
43,000	3,540.00	8.2326	2,062.55	4.7966
43,100	3,553.00	8.2436	2,080.45	4.8270
43,200	3,566.00	8.2546	2,085.25	4.8270
43,300	3,579.00	8.2656	2,103.15	4.8571
43,400	3,592.00	8.2765	2,108.00	4.8571
43,500	3,605.00	8.2874	2,125.85	4.8870
43,600	3,618.00	8.2982	2,130.75	4.8870
43,700	3,631.00	8.3089	2,148.60	4.9167
43,800	3,644.00	8.3196	2,153.50	4.9167
43,900	3,657.00	8.3303	2,171.30	4.9461
44,000	3,670.00	8.3409	2,189.10	4.9752
44,100	3,683.00	8.3515	2,194.05	4.9752
44,200	3,696.00	8.3620	2,211.80	5.0041
44,300	3,709.00	8.3725	2,216.80	5.0041
44,400	3,722.00	8.3829	2,234.55	5.0328
44,500	3,735.00	8.3933	2,239.60	5.0328
44,600	3,748.00	8.4036	2,257.30	5.0612
44,700	3,761.00	8.4139	2,262.35	5.0612
44,800	3,774.00	8.4241	2,280.05	5.0894
44,900	3,787.00	8.4343	2,285.15	5.0894
45,000	3,800.00	8.4444	2,302.85	5.1174
45,100	3,813.00	8.4545	2,320.45	5.1452
45,200	3,826.00	8.4646	2,325.60	5.1452
45,300	3,839.00	8.4746	2,343.25	5.1727
45,400	3,852.00	8.4846	2,348.40	5.1727
45,500	3,865.00	8.4945	2,366.00	5.2000
45,600	3,878.00	8.5044	2,371.20	5.2000
45,700	3,891.00	8.5142	2,388.80	5.2271
45,800	3,904.00	8.5240	2,394.00	5.2271
45,900	3,917.00	8.5338	2,411.55	5.2540
46,000	3,930.00	8.5435	2,429.10	5.2806
46,100	3,943.00	8.5531	2,434.35	5.2806
46,200	3,956.00	8.5628	2,451.85	5.3071
46,300	3,969.00	8.5724	2,457.20	5.3071
46,400	3,982.00	8.5819	2,474.65	5.3333
46,500	3,995.00	8.5914	2,480.00	5.3333
46,600	4,008.00	8.6009	2,497.45	5.3594
46,700	4,021.00	8.6103	2,502.85	5.3594
46,800	4,034.00	8.6197	2,520.30	5.3852
46,900	4,047.00	8.6290	2,525.65	5.3852
47,000	4,060.00	8.6383	2,543.10	5.4109
47,100	4,073.00	8.6476	2,560.50	5.4363
47,200	4,086.00	8.6568	2,565.95	5.4363

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
47,300	4,099.00	8.6660	2,583.30	5.4615
47,400	4,112.00	8.6751	2,588.75	5.4615
47,500	4,125.00	8.6842	2,606.15	5.4866
47,600	4,138.00	8.6933	2,611.60	5.4866
47,700	4,151.00	8.7023	2,628.95	5.5115
47,800	4,164.00	8.7113	2,634.45	5.5115
47,900	4,177.00	8.7203	2,651.80	5.5361
48,000	4,190.00	8.7292	2,669.10	5.5606
48,100	4,203.00	8.7380	2,674.65	5.5606
48,200	4,216.00	8.7469	2,691.90	5.5849
48,300	4,229.00	8.7557	2,697.50	5.5849
48,400	4,242.00	8.7645	2,714.75	5.6090
48,500	4,255.00	8.7732	2,720.40	5.6090
48,600	4,268.00	8.7819	2,737.60	5.6330
48,700	4,281.00	8.7906	2,743.25	5.6330
48,800	4,294.00	8.7992	2,760.50	5.6567
48,900	4,307.00	8.8078	2,766.15	5.6567
49,000	4,320.00	8.8163	2,783.35	5.6803
49,100	4,333.00	8.8248	2,800.50	5.7037
49,200	4,346.00	8.8333	2,806.20	5.7037
49,300	4,359.00	8.8418	2,823.40	5.7269
49,400	4,372.00	8.8502	2,829.10	5.7269
49,500	4,385.00	8.8586	2,846.25	5.7500
49,600	4,398.00	8.8669	2,852.00	5.7500
49,700	4,411.00	8.8753	2,869.15	5.7729
49,800	4,424.00	8.8835	2,874.90	5.7729
49,900	4,437.00	8.8918	2,892.00	5.7956
50,000	4,450.00	8.9000	2,909.10	5.8182
50,100	4,463.50	8.9092	2,914.90	5.8182
50,200	4,477.00	8.9183	2,931.95	5.8406
50,300	4,490.50	8.9274	2,937.80	5.8406
50,400	4,504.00	8.9365	2,954.85	5.8628
50,500	4,517.50	8.9455	2,960.70	5.8628
50,600	4,531.00	8.9545	2,977.75	5.8849
50,700	4,544.50	8.9635	2,983.65	5.8849
50,800	4,558.00	8.9724	3,000.65	5.9068
50,900	4,571.50	8.9813	3,006.55	5.9068
51,000	4,585.00	8.9902	3,023.55	5.9286
51,100	4,598.50	8.9990	3,040.55	5.9502
51,200	4,612.00	9.0078	3,046.50	5.9502
51,300	4,625.50	9.0166	3,063.45	5.9716
51,400	4,639.00	9.0253	3,069.40	5.9716
51,500	4,652.50	9.0340	3,086.35	5.9929
51,600	4,666.00	9.0426	3,092.35	5.9929
51,700	4,679.50	9.0513	3,109.30	6.0141
51,800	4,693.00	9.0598	3,115.30	6.0141
51,900	4,706.50	9.0684	3,132.20	6.0351

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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				
52,000	4,720.00	9.0769	3,149.10	6.0559
52,100	4,733.50	9.0854	3,155.15	6.0559
52,200	4,747.00	9.0939	3,172.00	6.0767
52,300	4,760.50	9.1023	3,178.10	6.0767
52,400	4,774.00	9.1107	3,194.95	6.0972
52,500	4,787.50	9.1190	3,201.05	6.0972
52,600	4,801.00	9.1274	3,217.90	6.1176
52,700	4,814.50	9.1357	3,224.00	6.1176
52,800	4,828.00	9.1439	3,240.85	6.1379
52,900	4,841.50	9.1522	3,246.95	6.1379
53,000	4,855.00	9.1604	3,263.80	6.1581
53,100	4,868.50	9.1685	3,280.55	6.1781
53,200	4,882.00	9.1767	3,286.75	6.1781
53,300	4,895.50	9.1848	3,303.50	6.1980
53,400	4,909.00	9.1929	3,309.70	6.1980
53,500	4,922.50	9.2009	3,326.45	6.2177
53,600	4,936.00	9.2090	3,332.70	6.2177
53,700	4,949.50	9.2169	3,349.40	6.2373
53,800	4,963.00	9.2249	3,355.65	6.2373
53,900	4,976.50	9.2328	3,372.40	6.2568
54,000	4,990.00	9.2407	3,389.10	6.2761
54,100	5,003.50	9.2486	3,395.35	6.2761
54,200	5,017.00	9.2565	3,412.05	6.2953
54,300	5,030.50	9.2643	3,418.35	6.2953
54,400	5,044.00	9.2721	3,435.00	6.3144
54,500	5,057.50	9.2798	3,441.35	6.3144
54,600	5,071.00	9.2875	3,458.00	6.3333
54,700	5,084.50	9.2952	3,464.35	6.3333
54,800	5,098.00	9.3029	3,481.90	6.3538
54,900	5,111.50	9.3106	3,488.25	6.3538
55,000	5,125.00	9.3182	3,505.80	6.3742
55,100	5,138.50	9.3258	3,523.30	6.3944
55,200	5,152.00	9.3333	3,529.70	6.3944
55,300	5,165.50	9.3409	3,547.20	6.4145
55,400	5,179.00	9.3484	3,553.60	6.4145
55,500	5,192.50	9.3559	3,571.10	6.4344
55,600	5,206.00	9.3633	3,577.55	6.4344
55,700	5,219.50	9.3707	3,595.00	6.4542
55,800	5,233.00	9.3781	3,601.45	6.4542
55,900	5,246.50	9.3855	3,618.95	6.4739
56,000	5,260.00	9.3929	3,636.35	6.4935
56,100	5,273.50	9.4002	3,642.85	6.4935
56,200	5,287.00	9.4075	3,660.30	6.5129
56,300	5,300.50	9.4147	3,666.80	6.5129
56,400	5,314.00	9.4220	3,684.20	6.5323
56,500	5,327.50	9.4292	3,690.75	6.5323
56,600	5,341.00	9.4364	3,708.10	6.5514

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
56,700	5,354.50	9.4436	3,714.65	6.5514
56,800	5,368.00	9.4507	3,732.05	6.5705
56,900	5,381.50	9.4578	3,738.60	6.5705
57,000	5,395.00	9.4649	3,756.00	6.5895
57,100	5,408.50	9.4720	3,773.35	6.6083
57,200	5,422.00	9.4790	3,779.95	6.6083
57,300	5,435.50	9.4860	3,797.25	6.6270
57,400	5,449.00	9.4930	3,803.90	6.6270
57,500	5,462.50	9.5000	3,821.20	6.6456
57,600	5,476.00	9.5069	3,827.85	6.6456
57,700	5,489.50	9.5139	3,845.15	6.6640
57,800	5,503.00	9.5208	3,851.80	6.6640
57,900	5,516.50	9.5276	3,869.10	6.6824
58,000	5,530.00	9.5345	3,886.35	6.7006
58,100	5,543.50	9.5413	3,893.05	6.7006
58,200	5,557.00	9.5481	3,910.30	6.7188
58,300	5,570.50	9.5549	3,917.05	6.7188
58,400	5,584.00	9.5616	3,934.25	6.7368
58,500	5,597.50	9.5684	3,941.00	6.7368
58,600	5,611.00	9.5751	3,958.25	6.7547
58,700	5,624.50	9.5818	3,965.00	6.7547
58,800	5,638.00	9.5884	3,982.20	6.7724
58,900	5,651.50	9.5951	3,988.95	6.7724
59,000	5,665.00	9.6017	4,006.15	6.7901
59,100	5,678.50	9.6083	4,023.35	6.8077
59,200	5,692.00	9.6149	4,030.15	6.8077
59,300	5,705.50	9.6214	4,047.30	6.8252
59,400	5,719.00	9.6279	4,054.15	6.8252
59,500	5,732.50	9.6345	4,071.30	6.8425
59,600	5,746.00	9.6409	4,078.15	6.8425
59,700	5,759.50	9.6474	4,095.25	6.8598
59,800	5,773.00	9.6538	4,102.15	6.8598
59,900	5,786.50	9.6603	4,119.25	6.8769
60,000	5,800.00	9.6667	4,136.35	6.8939
60,100	5,814.00	9.6739	4,143.25	6.8939
60,200	5,828.00	9.6811	4,160.35	6.9109
60,300	5,842.00	9.6882	4,167.25	6.9109
60,400	5,856.00	9.6954	4,184.35	6.9277
60,500	5,870.00	9.7025	4,191.25	6.9277
60,600	5,884.00	9.7096	4,208.35	6.9444
60,700	5,898.00	9.7166	4,215.30	6.9444
60,800	5,912.00	9.7237	4,232.35	6.9611
60,900	5,926.00	9.7307	4,239.30	6.9611
61,000	5,940.00	9.7377	4,256.35	6.9776
61,100	5,954.00	9.7447	4,273.35	6.9940
61,200	5,968.00	9.7516	4,280.35	6.9940
61,300	5,982.00	9.7586	4,297.35	7.0104

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
61,400	5,996.00	9.7655	4,304.40	7.0104
61,500	6,010.00	9.7724	4,321.40	7.0266
61,600	6,024.00	9.7792	4,328.40	7.0266
61,700	6,038.00	9.7861	4,345.40	7.0428
61,800	6,052.00	9.7929	4,352.45	7.0428
61,900	6,066.00	9.7997	4,369.40	7.0588
62,000	6,080.00	9.8065	4,386.35	7.0748
62,100	6,094.00	9.8132	4,393.45	7.0748
62,200	6,108.00	9.8199	4,410.40	7.0906
62,300	6,122.00	9.8266	4,417.45	7.0906
62,400	6,136.00	9.8333	4,434.40	7.1064
62,500	6,150.00	9.8400	4,441.50	7.1064
62,600	6,164.00	9.8466	4,458.45	7.1221
62,700	6,178.00	9.8533	4,465.55	7.1221
62,800	6,192.00	9.8599	4,482.45	7.1377
62,900	6,206.00	9.8665	4,489.60	7.1377
63,000	6,220.00	9.8730	4,506.50	7.1532
63,100	6,234.00	9.8796	4,523.40	7.1686
63,200	6,248.00	9.8861	4,530.55	7.1686
63,300	6,262.00	9.8926	4,547.40	7.1839
63,400	6,276.00	9.8991	4,554.60	7.1839
63,500	6,290.00	9.9055	4,571.45	7.1991
63,600	6,304.00	9.9119	4,578.65	7.1991
63,700	6,318.00	9.9184	4,595.50	7.2143
63,800	6,332.00	9.9248	4,602.70	7.2143
63,900	6,346.00	9.9311	4,619.55	7.2293
64,000	6,360.00	9.9375	4,636.35	7.2443
64,100	6,374.00	9.9438	4,643.60	7.2443
64,200	6,388.00	9.9502	4,660.40	7.2592
64,300	6,402.00	9.9565	4,667.65	7.2592
64,400	6,416.00	9.9627	4,684.45	7.2740
64,500	6,430.00	9.9690	4,691.75	7.2740
64,600	6,444.00	9.9752	4,708.50	7.2887
64,700	6,458.00	9.9815	4,715.80	7.2887
64,800	6,472.00	9.9877	4,732.60	7.3034
64,900	6,486.00	9.9938	4,739.90	7.3034
65,000	6,500.00	10.0000	4,756.65	7.3179
65,100	6,514.00	10.0061	4,773.40	7.3324
65,200	6,528.00	10.0123	4,780.75	7.3324
65,300	6,542.00	10.0184	4,797.45	7.3468
65,400	6,556.00	10.0245	4,804.80	7.3468
65,500	6,570.00	10.0305	4,821.55	7.3611
65,600	6,584.00	10.0366	4,828.90	7.3611
65,700	6,598.00	10.0426	4,845.60	7.3753
65,800	6,612.00	10.0486	4,853.00	7.3753
65,900	6,626.00	10.0546	4,869.70	7.3895
66,000	6,640.00	10.0606	4,886.35	7.4036

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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				
66,100	6,654.00	10.0666	4,893.75	7.4036
66,200	6,668.00	10.0725	4,910.45	7.4176
66,300	6,682.00	10.0784	4,917.85	7.4176
66,400	6,696.00	10.0843	4,934.50	7.4315
66,500	6,710.00	10.0902	4,941.95	7.4315
66,600	6,724.00	10.0961	4,958.60	7.4454
66,700	6,738.00	10.1019	4,966.05	7.4454
66,800	6,752.00	10.1078	4,982.70	7.4591
66,900	6,766.00	10.1136	4,990.15	7.4591
67,000	6,780.00	10.1194	5,006.80	7.4728
67,100	6,794.00	10.1252	5,023.40	7.4864
67,200	6,808.00	10.1310	5,030.90	7.4864
67,300	6,822.00	10.1367	5,047.50	7.5000
67,400	6,836.00	10.1424	5,055.00	7.5000
67,500	6,850.00	10.1481	5,071.60	7.5135
67,600	6,864.00	10.1538	5,079.10	7.5135
67,700	6,878.00	10.1595	5,095.70	7.5269
67,800	6,892.00	10.1652	5,103.25	7.5269
67,900	6,906.00	10.1708	5,119.80	7.5402
68,000	6,920.00	10.1765	5,136.35	7.5535
68,100	6,934.00	10.1821	5,143.90	7.5535
68,200	6,948.00	10.1877	5,160.45	7.5667
68,300	6,962.00	10.1933	5,168.05	7.5667
68,400	6,976.00	10.1988	5,184.55	7.5798
68,500	6,990.00	10.2044	5,192.15	7.5798
68,600	7,004.00	10.2099	5,208.70	7.5928
68,700	7,018.00	10.2154	5,216.30	7.5928
68,800	7,032.00	10.2209	5,232.80	7.6058
68,900	7,046.00	10.2264	5,240.40	7.6058
69,000	7,060.00	10.2319	5,256.95	7.6187
69,100	7,074.00	10.2373	5,273.40	7.6316
69,200	7,088.00	10.2428	5,281.05	7.6316
69,300	7,102.00	10.2482	5,297.55	7.6444
69,400	7,116.00	10.2536	5,305.20	7.6444
69,500	7,130.00	10.2590	5,321.65	7.6571
69,600	7,144.00	10.2644	5,329.30	7.6571
69,700	7,158.00	10.2697	5,345.80	7.6697
69,800	7,172.00	10.2751	5,353.45	7.6697
69,900	7,186.00	10.2804	5,369.90	7.6823
70,000	7,200.00	10.2857	5,386.35	7.6948
70,100	7,214.50	10.2917	5,394.05	7.6948
70,200	7,229.00	10.2977	5,410.50	7.7073
70,300	7,243.50	10.3037	5,418.20	7.7073
70,400	7,258.00	10.3097	5,434.65	7.7196
70,500	7,272.50	10.3156	5,442.35	7.7196
70,600	7,287.00	10.3215	5,458.75	7.7320
70,700	7,301.50	10.3274	5,466.50	7.7320

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
70,800	7,316.00	10.3333	5,482.90	7.7442
70,900	7,330.50	10.3392	5,490.65	7.7442
71,000	7,345.00	10.3451	5,507.05	7.7564
71,100	7,359.50	10.3509	5,523.45	7.7685
71,200	7,374.00	10.3567	5,531.20	7.7685
71,300	7,388.50	10.3626	5,547.60	7.7806
71,400	7,403.00	10.3683	5,555.35	7.7806
71,500	7,417.50	10.3741	5,571.70	7.7926
71,600	7,432.00	10.3799	5,579.50	7.7926
71,700	7,446.50	10.3856	5,595.90	7.8046
71,800	7,461.00	10.3914	5,603.70	7.8046
71,900	7,475.50	10.3971	5,620.05	7.8165
72,000	7,490.00	10.4028	5,636.35	7.8283
72,100	7,504.50	10.4085	5,644.20	7.8283
72,200	7,519.00	10.4141	5,660.50	7.8401
72,300	7,533.50	10.4198	5,668.35	7.8401
72,400	7,548.00	10.4254	5,684.65	7.8518
72,500	7,562.50	10.4310	5,692.55	7.8518
72,600	7,577.00	10.4366	5,708.85	7.8634
72,700	7,591.50	10.4422	5,716.70	7.8634
72,800	7,606.00	10.4478	5,733.00	7.8750
72,900	7,620.50	10.4534	5,740.90	7.8750
73,000	7,635.00	10.4589	5,758.10	7.8878
73,100	7,649.50	10.4644	5,775.25	7.9005
73,200	7,664.00	10.4699	5,783.15	7.9005
73,300	7,678.50	10.4754	5,800.35	7.9132
73,400	7,693.00	10.4809	5,808.25	7.9132
73,500	7,707.50	10.4864	5,825.40	7.9257
73,600	7,722.00	10.4918	5,833.35	7.9257
73,700	7,736.50	10.4973	5,850.50	7.9383
73,800	7,751.00	10.5027	5,858.45	7.9383
73,900	7,765.50	10.5081	5,875.60	7.9507
74,000	7,780.00	10.5135	5,892.75	7.9631
74,100	7,794.50	10.5189	5,900.70	7.9631
74,200	7,809.00	10.5243	5,917.80	7.9755
74,300	7,823.50	10.5296	5,925.80	7.9755
74,400	7,838.00	10.5349	5,942.90	7.9878
74,500	7,852.50	10.5403	5,950.90	7.9878
74,600	7,867.00	10.5456	5,968.00	8.0000
74,700	7,881.50	10.5509	5,976.00	8.0000
74,800	7,896.00	10.5561	5,993.10	8.0122
74,900	7,910.50	10.5614	6,001.10	8.0122
75,000	7,925.00	10.5667	6,018.20	8.0243
75,100	7,939.50	10.5719	6,035.30	8.0363
75,200	7,954.00	10.5771	6,043.30	8.0363
75,300	7,968.50	10.5823	6,060.40	8.0483
75,400	7,983.00	10.5875	6,068.45	8.0483

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
75,500	7,997.50	10.5927	6,085.50	8.0602
75,600	8,012.00	10.5979	6,093.55	8.0602
75,700	8,026.50	10.6030	6,110.60	8.0721
75,800	8,041.00	10.6082	6,118.65	8.0721
75,900	8,055.50	10.6133	6,135.70	8.0839
76,000	8,070.00	10.6184	6,152.75	8.0957
76,100	8,084.50	10.6235	6,160.80	8.0957
76,200	8,099.00	10.6286	6,177.85	8.1074
76,300	8,113.50	10.6337	6,185.95	8.1074
76,400	8,128.00	10.6387	6,202.95	8.1190
76,500	8,142.50	10.6438	6,211.05	8.1190
76,600	8,157.00	10.6488	6,228.05	8.1306
76,700	8,171.50	10.6538	6,236.20	8.1306
76,800	8,186.00	10.6589	6,253.20	8.1422
76,900	8,200.50	10.6638	6,261.35	8.1422
77,000	8,215.00	10.6688	6,278.30	8.1537
77,100	8,229.50	10.6738	6,295.30	8.1651
77,200	8,244.00	10.6788	6,303.45	8.1651
77,300	8,258.50	10.6837	6,320.40	8.1765
77,400	8,273.00	10.6886	6,328.60	8.1765
77,500	8,287.50	10.6935	6,345.55	8.1878
77,600	8,302.00	10.6985	6,353.75	8.1878
77,700	8,316.50	10.7033	6,370.65	8.1991
77,800	8,331.00	10.7082	6,378.85	8.1991
77,900	8,345.50	10.7131	6,395.80	8.2103
78,000	8,360.00	10.7179	6,412.75	8.2214
78,100	8,374.50	10.7228	6,420.95	8.2214
78,200	8,389.00	10.7276	6,437.85	8.2326
78,300	8,403.50	10.7324	6,446.10	8.2326
78,400	8,418.00	10.7372	6,463.00	8.2436
78,500	8,432.50	10.7420	6,471.25	8.2436
78,600	8,447.00	10.7468	6,488.15	8.2546
78,700	8,461.50	10.7516	6,496.40	8.2546
78,800	8,476.00	10.7563	6,513.30	8.2656
78,900	8,490.50	10.7611	6,521.55	8.2656
79,000	8,505.00	10.7658	6,538.45	8.2765
79,100	8,519.50	10.7705	6,555.30	8.2874
79,200	8,534.00	10.7753	6,563.60	8.2874
79,300	8,548.50	10.7799	6,580.45	8.2982
79,400	8,563.00	10.7846	6,588.75	8.2982
79,500	8,577.50	10.7893	6,605.60	8.3089
79,600	8,592.00	10.7940	6,613.90	8.3089
79,700	8,606.50	10.7986	6,630.75	8.3196
79,800	8,621.00	10.8033	6,639.05	8.3196
79,900	8,635.50	10.8079	6,655.90	8.3303
80,000	8,650.00	10.8125	6,672.75	8.3409
80,100	8,665.00	10.8177	6,681.05	8.3409



Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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				
80,200	8,680.00	10.8229	6,697.90	8.3515
80,300	8,695.00	10.8281	6,706.25	8.3515
80,400	8,710.00	10.8333	6,723.05	8.3620
80,500	8,725.00	10.8385	6,731.40	8.3620
80,600	8,740.00	10.8437	6,748.20	8.3725
80,700	8,755.00	10.8488	6,756.60	8.3725
80,800	8,770.00	10.8540	6,773.35	8.3829
80,900	8,785.00	10.8591	6,781.75	8.3829
81,000	8,800.00	10.8642	6,798.55	8.3933
81,100	8,815.00	10.8693	6,815.30	8.4036
81,200	8,830.00	10.8744	6,823.70	8.4036
81,300	8,845.00	10.8795	6,840.50	8.4139
81,400	8,860.00	10.8845	6,848.90	8.4139
81,500	8,875.00	10.8896	6,865.65	8.4241
81,600	8,890.00	10.8946	6,874.05	8.4241
81,700	8,905.00	10.8996	6,890.80	8.4343
81,800	8,920.00	10.9046	6,899.25	8.4343
81,900	8,935.00	10.9096	6,916.00	8.4444
82,000	8,950.00	10.9146	6,932.75	8.4545
82,100	8,965.00	10.9196	6,941.20	8.4545
82,200	8,980.00	10.9246	6,957.90	8.4646
82,300	8,995.00	10.9295	6,966.35	8.4646
82,400	9,010.00	10.9345	6,983.10	8.4746
82,500	9,025.00	10.9394	6,991.55	8.4746
82,600	9,040.00	10.9443	7,008.25	8.4846
82,700	9,055.00	10.9492	7,016.75	8.4846
82,800	9,070.00	10.9541	7,033.45	8.4945
82,900	9,085.00	10.9590	7,041.95	8.4945
83,000	9,100.00	10.9639	7,058.65	8.5044
83,100	9,115.00	10.9687	7,075.30	8.5142
83,200	9,130.00	10.9736	7,083.85	8.5142
83,300	9,145.00	10.9784	7,100.50	8.5240
83,400	9,160.00	10.9832	7,109.05	8.5240
83,500	9,175.00	10.9880	7,125.70	8.5338
83,600	9,190.00	10.9928	7,134.25	8.5338
83,700	9,205.00	10.9976	7,150.90	8.5435
83,800	9,220.00	11.0024	7,159.45	8.5435
83,900	9,235.00	11.0072	7,176.10	8.5531
84,000	9,250.00	11.0119	7,192.75	8.5628
84,100	9,265.00	11.0166	7,201.30	8.5628
84,200	9,280.00	11.0214	7,217.90	8.5724
84,300	9,295.00	11.0261	7,226.50	8.5724
84,400	9,310.00	11.0308	7,243.10	8.5819
84,500	9,325.00	11.0355	7,251.70	8.5819
84,600	9,340.00	11.0402	7,268.30	8.5914
84,700	9,355.00	11.0449	7,276.90	8.5914
84,800	9,370.00	11.0495	7,293.55	8.6009

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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				
84,900	9,385.00	11.0542	7,302.15	8.6009
85,000	9,400.00	11.0588	7,318.75	8.6103
85,100	9,415.00	11.0635	7,335.35	8.6197
85,200	9,430.00	11.0681	7,343.95	8.6197
85,300	9,445.00	11.0727	7,360.55	8.6290
85,400	9,460.00	11.0773	7,369.15	8.6290
85,500	9,475.00	11.0819	7,385.75	8.6383
85,600	9,490.00	11.0864	7,394.40	8.6383
85,700	9,505.00	11.0910	7,410.95	8.6476
85,800	9,520.00	11.0956	7,419.60	8.6476
85,900	9,535.00	11.1001	7,436.15	8.6568
86,000	9,550.00	11.1047	7,452.75	8.6660
86,100	9,565.00	11.1092	7,461.40	8.6660
86,200	9,580.00	11.1137	7,477.95	8.6751
86,300	9,595.00	11.1182	7,486.60	8.6751
86,400	9,610.00	11.1227	7,503.15	8.6842
86,500	9,625.00	11.1272	7,511.85	8.6842
86,600	9,640.00	11.1316	7,528.40	8.6933
86,700	9,655.00	11.1361	7,537.05	8.6933
86,800	9,670.00	11.1406	7,553.60	8.7023
86,900	9,685.00	11.1450	7,562.30	8.7023
87,000	9,700.00	11.1494	7,578.85	8.7113
87,100	9,715.00	11.1538	7,595.35	8.7203
87,200	9,730.00	11.1583	7,604.05	8.7203
87,300	9,745.00	11.1627	7,620.55	8.7292
87,400	9,760.00	11.1670	7,629.30	8.7292
87,500	9,775.00	11.1714	7,645.80	8.7380
87,600	9,790.00	11.1758	7,654.55	8.7380
87,700	9,805.00	11.1802	7,671.00	8.7469
87,800	9,820.00	11.1845	7,679.75	8.7469
87,900	9,835.00	11.1889	7,696.25	8.7557
88,000	9,850.00	11.1932	7,712.75	8.7645
88,100	9,865.00	11.1975	7,721.50	8.7645
88,200	9,880.00	11.2018	7,737.95	8.7732
88,300	9,895.00	11.2061	7,746.75	8.7732
88,400	9,910.00	11.2104	7,763.20	8.7819
88,500	9,925.00	11.2147	7,772.00	8.7819
88,600	9,940.00	11.2190	7,788.45	8.7906
88,700	9,955.00	11.2232	7,797.20	8.7906
88,800	9,970.00	11.2275	7,813.65	8.7992
88,900	9,985.00	11.2317	7,822.45	8.7992
89,000	10,000.00	11.2360	7,838.90	8.8078
89,100	10,015.00	11.2402	7,855.35	8.8163
89,200	10,030.00	11.2444	7,864.15	8.8163
89,300	10,045.00	11.2486	7,880.60	8.8248
89,400	10,060.00	11.2528	7,889.40	8.8248
89,500	10,075.00	11.2570	7,905.85	8.8333

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
89,600	10,090.00	11.2612	7,914.65	8.8333
89,700	10,105.00	11.2653	7,931.10	8.8418
89,800	10,120.00	11.2695	7,939.90	8.8418
89,900	10,135.00	11.2736	7,956.35	8.8502
90,000	10,150.00	11.2778	7,972.75	8.8586
90,100	10,165.50	11.2825	7,981.60	8.8586
90,200	10,181.00	11.2871	7,998.00	8.8669
90,300	10,196.50	11.2918	8,006.85	8.8669
90,400	10,212.00	11.2965	8,023.25	8.8753
90,500	10,227.50	11.3011	8,032.10	8.8753
90,600	10,243.00	11.3057	8,048.50	8.8835
90,700	10,258.50	11.3104	8,057.35	8.8835
90,800	10,274.00	11.3150	8,073.75	8.8918
90,900	10,289.50	11.3196	8,082.65	8.8918
91,000	10,305.00	11.3242	8,099.00	8.9000
91,100	10,320.50	11.3288	8,116.25	8.9092
91,200	10,336.00	11.3333	8,125.15	8.9092
91,300	10,351.50	11.3379	8,142.45	8.9183
91,400	10,367.00	11.3425	8,151.35	8.9183
91,500	10,382.50	11.3470	8,168.60	8.9274
91,600	10,398.00	11.3515	8,177.55	8.9274
91,700	10,413.50	11.3561	8,194.80	8.9365
91,800	10,429.00	11.3606	8,203.70	8.9365
91,900	10,444.50	11.3651	8,220.95	8.9455
92,000	10,460.00	11.3696	8,238.20	8.9545
92,100	10,475.50	11.3740	8,247.15	8.9545
92,200	10,491.00	11.3785	8,264.35	8.9635
92,300	10,506.50	11.3830	8,273.30	8.9635
92,400	10,522.00	11.3874	8,290.55	8.9724
92,500	10,537.50	11.3919	8,299.50	8.9724
92,600	10,553.00	11.3963	8,316.70	8.9813
92,700	10,568.50	11.4008	8,325.70	8.9813
92,800	10,584.00	11.4052	8,342.90	8.9902
92,900	10,599.50	11.4096	8,351.90	8.9902
93,000	10,615.00	11.4140	8,369.10	8.9990
93,100	10,630.50	11.4184	8,386.25	9.0078
93,200	10,646.00	11.4227	8,395.30	9.0078
93,300	10,661.50	11.4271	8,412.45	9.0166
93,400	10,677.00	11.4315	8,421.50	9.0166
93,500	10,692.50	11.4358	8,438.65	9.0253
93,600	10,708.00	11.4402	8,447.65	9.0253
93,700	10,723.50	11.4445	8,464.85	9.0340
93,800	10,739.00	11.4488	8,473.85	9.0340
93,900	10,754.50	11.4531	8,491.05	9.0426
94,000	10,770.00	11.4574	8,508.20	9.0513
94,100	10,785.50	11.4617	8,517.25	9.0513
94,200	10,801.00	11.4660	8,534.35	9.0598

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
94,300	10,816.50	11.4703	8,543.45	9.0598
94,400	10,832.00	11.4746	8,560.55	9.0684
94,500	10,847.50	11.4788	8,569.65	9.0684
94,600	10,863.00	11.4831	8,586.75	9.0769
94,700	10,878.50	11.4873	8,595.85	9.0769
94,800	10,894.00	11.4916	8,612.95	9.0854
94,900	10,909.50	11.4958	8,622.05	9.0854
95,000	10,925.00	11.5000	8,639.20	9.0939
95,100	10,940.50	11.5042	8,656.30	9.1023
95,200	10,956.00	11.5084	8,665.40	9.1023
95,300	10,971.50	11.5126	8,682.50	9.1107
95,400	10,987.00	11.5168	8,691.60	9.1107
95,500	11,002.50	11.5209	8,708.70	9.1190
95,600	11,018.00	11.5251	8,717.80	9.1190
95,700	11,033.50	11.5293	8,734.90	9.1274
95,800	11,049.00	11.5334	8,744.05	9.1274
95,900	11,064.50	11.5375	8,761.10	9.1357
96,000	11,080.00	11.5417	8,778.20	9.1439
96,100	11,095.50	11.5458	8,787.35	9.1439
96,200	11,111.00	11.5499	8,804.40	9.1522
96,300	11,126.50	11.5540	8,813.55	9.1522
96,400	11,142.00	11.5581	8,830.60	9.1604
96,500	11,157.50	11.5622	8,839.75	9.1604
96,600	11,173.00	11.5663	8,856.80	9.1685
96,700	11,188.50	11.5703	8,866.00	9.1685
96,800	11,204.00	11.5744	8,883.05	9.1767
96,900	11,219.50	11.5784	8,892.20	9.1767
97,000	11,235.00	11.5825	8,909.25	9.1848
97,100	11,250.50	11.5865	8,926.30	9.1929
97,200	11,266.00	11.5905	8,935.50	9.1929
97,300	11,281.50	11.5946	8,952.50	9.2009
97,400	11,297.00	11.5986	8,961.70	9.2009
97,500	11,312.50	11.6026	8,978.75	9.2090
97,600	11,328.00	11.6066	8,987.95	9.2090
97,700	11,343.50	11.6105	9,004.95	9.2169
97,800	11,359.00	11.6145	9,014.15	9.2169
97,900	11,374.50	11.6185	9,031.20	9.2249
98,000	11,390.00	11.6224	9,048.20	9.2328
98,100	11,405.50	11.6264	9,057.40	9.2328
98,200	11,421.00	11.6303	9,074.40	9.2407
98,300	11,436.50	11.6343	9,083.65	9.2407
98,400	11,452.00	11.6382	9,100.65	9.2486
98,500	11,467.50	11.6421	9,109.90	9.2486
98,600	11,483.00	11.6460	9,126.85	9.2565
98,700	11,498.50	11.6499	9,136.10	9.2565
98,800	11,514.00	11.6538	9,153.10	9.2643
98,900	11,529.50	11.6577	9,162.35	9.2643

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
99,000	11,545.00	11.6616	9,179.35	9.2721
99,100	11,560.50	11.6655	9,196.30	9.2798
99,200	11,576.00	11.6694	9,205.60	9.2798
99,300	11,591.50	11.6732	9,222.55	9.2875
99,400	11,607.00	11.6771	9,231.80	9.2875
99,500	11,622.50	11.6809	9,248.75	9.2952
99,600	11,638.00	11.6847	9,258.05	9.2952
99,700	11,653.50	11.6886	9,275.00	9.3029
99,800	11,669.00	11.6924	9,284.30	9.3029
99,900	11,684.50	11.6962	9,301.25	9.3106
100,000	11,700.00	11.7000	9,318.20	9.3182
100,100	11,716.00	11.7043	9,327.50	9.3182
100,200	11,732.00	11.7086	9,344.40	9.3258
100,300	11,748.00	11.7129	9,353.75	9.3258
100,400	11,764.00	11.7171	9,370.65	9.3333
100,500	11,780.00	11.7214	9,380.00	9.3333
100,600	11,796.00	11.7256	9,396.90	9.3409
100,700	11,812.00	11.7299	9,406.25	9.3409
100,800	11,828.00	11.7341	9,423.15	9.3484
100,900	11,844.00	11.7384	9,432.50	9.3484
101,000	11,860.00	11.7426	9,449.40	9.3559
101,100	11,876.00	11.7468	9,466.30	9.3633
101,200	11,892.00	11.7510	9,475.65	9.3633
101,300	11,908.00	11.7552	9,492.55	9.3707
101,400	11,924.00	11.7594	9,501.95	9.3707
101,500	11,940.00	11.7635	9,518.80	9.3781
101,600	11,956.00	11.7677	9,528.20	9.3781
101,700	11,972.00	11.7719	9,545.05	9.3855
101,800	11,988.00	11.7760	9,554.45	9.3855
101,900	12,004.00	11.7802	9,571.30	9.3929
102,000	12,020.00	11.7843	9,588.20	9.4002
102,100	12,036.00	11.7884	9,597.60	9.4002
102,200	12,052.00	11.7926	9,614.45	9.4075
102,300	12,068.00	11.7967	9,623.85	9.4075
102,400	12,084.00	11.8008	9,640.70	9.4147
102,500	12,100.00	11.8049	9,650.10	9.4147
102,600	12,116.00	11.8090	9,666.95	9.4220
102,700	12,132.00	11.8130	9,676.40	9.4220
102,800	12,148.00	11.8171	9,693.20	9.4292
102,900	12,164.00	11.8212	9,702.65	9.4292
103,000	12,180.00	11.8252	9,719.50	9.4364
103,100	12,196.00	11.8293	9,736.30	9.4436
103,200	12,212.00	11.8333	9,745.75	9.4436
103,300	12,228.00	11.8374	9,762.60	9.4507
103,400	12,244.00	11.8414	9,772.05	9.4507
103,500	12,260.00	11.8454	9,788.85	9.4578
103,600	12,276.00	11.8494	9,798.30	9.4578

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
103,700	12,292.00	11.8534	9,815.10	9.4649
103,800	12,308.00	11.8574	9,824.60	9.4649
103,900	12,324.00	11.8614	9,841.40	9.4720
104,000	12,340.00	11.8654	9,858.20	9.4790
104,100	12,356.00	11.8694	9,867.65	9.4790
104,200	12,372.00	11.8733	9,884.45	9.4860
104,300	12,388.00	11.8773	9,893.95	9.4860
104,400	12,404.00	11.8812	9,910.70	9.4930
104,500	12,420.00	11.8852	9,920.20	9.4930
104,600	12,436.00	11.8891	9,937.00	9.5000
104,700	12,452.00	11.8930	9,946.50	9.5000
104,800	12,468.00	11.8969	9,963.30	9.5069
104,900	12,484.00	11.9009	9,972.80	9.5069
105,000	12,500.00	11.9048	9,989.55	9.5139
105,100	12,516.00	11.9087	10,006.30	9.5208
105,200	12,532.00	11.9125	10,015.85	9.5208
105,300	12,548.00	11.9164	10,032.60	9.5276
105,400	12,564.00	11.9203	10,042.15	9.5276
105,500	12,580.00	11.9242	10,058.90	9.5345
105,600	12,596.00	11.9280	10,068.40	9.5345
105,700	12,612.00	11.9319	10,085.15	9.5413
105,800	12,628.00	11.9357	10,094.70	9.5413
105,900	12,644.00	11.9396	10,111.45	9.5481
106,000	12,660.00	11.9434	10,128.20	9.5549
106,100	12,676.00	11.9472	10,137.75	9.5549
106,200	12,692.00	11.9510	10,154.45	9.5616
106,300	12,708.00	11.9548	10,164.05	9.5616
106,400	12,724.00	11.9586	10,180.75	9.5684
106,500	12,740.00	11.9624	10,190.30	9.5684
106,600	12,756.00	11.9662	10,207.05	9.5751
106,700	12,772.00	11.9700	10,216.60	9.5751
106,800	12,788.00	11.9738	10,233.35	9.5818
106,900	12,804.00	11.9775	10,242.90	9.5818
107,000	12,820.00	11.9813	10,259.65	9.5884
107,100	12,836.00	11.9851	10,276.35	9.5951
107,200	12,852.00	11.9888	10,285.90	9.5951
107,300	12,868.00	11.9925	10,302.60	9.6017
107,400	12,884.00	11.9963	10,312.20	9.6017
107,500	12,900.00	12.0000	10,328.90	9.6083
107,600	12,916.00	12.0037	10,338.50	9.6083
107,700	12,932.00	12.0074	10,355.20	9.6149
107,800	12,948.00	12.0111	10,364.80	9.6149
107,900	12,964.00	12.0148	10,381.50	9.6214
108,000	12,980.00	12.0185	10,398.20	9.6279
108,100	12,996.00	12.0222	10,407.80	9.6279
108,200	13,012.00	12.0259	10,424.50	9.6345
108,300	13,028.00	12.0295	10,434.10	9.6345

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
108,400	13,044.00	12.0332	10,450.80	9.6409
108,500	13,060.00	12.0369	10,460.40	9.6409
108,600	13,076.00	12.0405	10,477.10	9.6474
108,700	13,092.00	12.0442	10,486.75	9.6474
108,800	13,108.00	12.0478	10,503.40	9.6538
108,900	13,124.00	12.0514	10,513.05	9.6538
109,000	13,140.00	12.0550	10,529.70	9.6603
109,100	13,156.00	12.0587	10,546.35	9.6667
109,200	13,172.00	12.0623	10,556.00	9.6667
109,300	13,188.00	12.0659	10,573.55	9.6739
109,400	13,204.00	12.0695	10,583.20	9.6739
109,500	13,220.00	12.0731	10,600.75	9.6811
109,600	13,236.00	12.0766	10,610.45	9.6811
109,700	13,252.00	12.0802	10,628.00	9.6882
109,800	13,268.00	12.0838	10,637.65	9.6882
109,900	13,284.00	12.0874	10,655.20	9.6954
110,000	13,300.00	12.0909	10,672.75	9.7025
110,100	13,316.50	12.0949	10,682.45	9.7025
110,200	13,333.00	12.0989	10,699.95	9.7096
110,300	13,349.50	12.1029	10,709.65	9.7096
110,400	13,366.00	12.1069	10,727.15	9.7166
110,500	13,382.50	12.1109	10,736.90	9.7166
110,600	13,399.00	12.1148	10,754.40	9.7237
110,700	13,415.50	12.1188	10,764.10	9.7237
110,800	13,432.00	12.1227	10,781.60	9.7307
110,900	13,448.50	12.1267	10,791.35	9.7307
111,000	13,465.00	12.1306	10,808.85	9.7377
111,100	13,481.50	12.1346	10,826.35	9.7447
111,200	13,498.00	12.1385	10,836.10	9.7447
111,300	13,514.50	12.1424	10,853.55	9.7516
111,400	13,531.00	12.1463	10,863.30	9.7516
111,500	13,547.50	12.1502	10,880.80	9.7586
111,600	13,564.00	12.1541	10,890.55	9.7586
111,700	13,580.50	12.1580	10,908.05	9.7655
111,800	13,597.00	12.1619	10,917.80	9.7655
111,900	13,613.50	12.1658	10,935.25	9.7724
112,000	13,630.00	12.1696	10,952.75	9.7792
112,100	13,646.50	12.1735	10,962.50	9.7792
112,200	13,663.00	12.1774	10,979.95	9.7861
112,300	13,679.50	12.1812	10,989.75	9.7861
112,400	13,696.00	12.1851	11,007.20	9.7929
112,500	13,712.50	12.1889	11,017.00	9.7929
112,600	13,729.00	12.1927	11,034.45	9.7997
112,700	13,745.50	12.1965	11,044.25	9.7997
112,800	13,762.00	12.2004	11,061.70	9.8065
112,900	13,778.50	12.2042	11,071.50	9.8065
113,000	13,795.00	12.2080	11,088.90	9.8132

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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				
113,100	13,811.50	12.2118	11,106.35	9.8199
113,200	13,828.00	12.2155	11,116.15	9.8199
113,300	13,844.50	12.2193	11,133.60	9.8266
113,400	13,861.00	12.2231	11,143.40	9.8266
113,500	13,877.50	12.2269	11,160.85	9.8333
113,600	13,894.00	12.2306	11,170.65	9.8333
113,700	13,910.50	12.2344	11,188.10	9.8400
113,800	13,927.00	12.2381	11,197.90	9.8400
113,900	13,943.50	12.2419	11,215.35	9.8466
114,000	13,960.00	12.2456	11,232.75	9.8533
114,100	13,976.50	12.2493	11,242.60	9.8533
114,200	13,993.00	12.2531	11,259.95	9.8599
114,300	14,009.50	12.2568	11,269.85	9.8599
114,400	14,026.00	12.2605	11,287.20	9.8665
114,500	14,042.50	12.2642	11,297.10	9.8665
114,600	14,059.00	12.2679	11,314.50	9.8730
114,700	14,075.50	12.2716	11,324.35	9.8730
114,800	14,092.00	12.2753	11,341.75	9.8796
114,900	14,108.50	12.2789	11,351.60	9.8796
115,000	14,125.00	12.2826	11,369.00	9.8861
115,100	14,141.50	12.2863	11,386.35	9.8926
115,200	14,158.00	12.2899	11,396.25	9.8926
115,300	14,174.50	12.2936	11,413.60	9.8991
115,400	14,191.00	12.2972	11,423.50	9.8991
115,500	14,207.50	12.3009	11,440.85	9.9055
115,600	14,224.00	12.3045	11,450.75	9.9055
115,700	14,240.50	12.3081	11,468.15	9.9119
115,800	14,257.00	12.3117	11,478.05	9.9119
115,900	14,273.50	12.3154	11,495.40	9.9184
116,000	14,290.00	12.3190	11,512.75	9.9248
116,100	14,306.50	12.3226	11,522.65	9.9248
116,200	14,323.00	12.3262	11,540.00	9.9311
116,300	14,339.50	12.3298	11,549.90	9.9311
116,400	14,356.00	12.3333	11,567.25	9.9375
116,500	14,372.50	12.3369	11,577.20	9.9375
116,600	14,389.00	12.3405	11,594.50	9.9438
116,700	14,405.50	12.3440	11,604.45	9.9438
116,800	14,422.00	12.3476	11,621.80	9.9502
116,900	14,438.50	12.3512	11,631.75	9.9502
117,000	14,455.00	12.3547	11,649.05	9.9565
117,100	14,471.50	12.3582	11,666.35	9.9627
117,200	14,488.00	12.3618	11,676.30	9.9627
117,300	14,504.50	12.3653	11,693.65	9.9690
117,400	14,521.00	12.3688	11,703.60	9.9690
117,500	14,537.50	12.3723	11,720.90	9.9752
117,600	14,554.00	12.3759	11,730.85	9.9752
117,700	14,570.50	12.3794	11,748.15	9.9815



Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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				
117,800	14,587.00	12.3829	11,758.15	9.9815
117,900	14,603.50	12.3863	11,775.45	9.9877
118,000	14,620.00	12.3898	11,792.75	9.9938
118,100	14,636.50	12.3933	11,802.70	9.9938
118,200	14,653.00	12.3968	11,820.00	10.0000
118,300	14,669.50	12.4003	11,830.00	10.0000
118,400	14,686.00	12.4037	11,847.25	10.0061
118,500	14,702.50	12.4072	11,857.30	10.0061
118,600	14,719.00	12.4106	11,874.55	10.0123
118,700	14,735.50	12.4141	11,884.55	10.0123
118,800	14,752.00	12.4175	11,901.85	10.0184
118,900	14,768.50	12.4209	11,911.85	10.0184
119,000	14,785.00	12.4244	11,929.10	10.0245
119,100	14,801.50	12.4278	11,946.35	10.0305
119,200	14,818.00	12.4312	11,956.40	10.0305
119,300	14,834.50	12.4346	11,973.65	10.0366
119,400	14,851.00	12.4380	11,983.70	10.0366
119,500	14,867.50	12.4414	12,000.95	10.0426
119,600	14,884.00	12.4448	12,010.95	10.0426
119,700	14,900.50	12.4482	12,028.20	10.0486
119,800	14,917.00	12.4516	12,038.25	10.0486
119,900	14,933.50	12.4550	12,055.50	10.0546
120,000	14,950.00	12.4583	12,072.75	10.0606
120,100	14,966.50	12.4617	12,082.80	10.0606
120,200	14,983.00	12.4651	12,100.00	10.0666
120,300	14,999.50	12.4684	12,110.10	10.0666
120,400	15,016.00	12.4718	12,127.30	10.0725
120,500	15,032.50	12.4751	12,137.35	10.0725
120,600	15,049.00	12.4784	12,154.60	10.0784
120,700	15,065.50	12.4818	12,164.65	10.0784
120,800	15,082.00	12.4851	12,181.90	10.0843
120,900	15,098.50	12.4884	12,191.95	10.0843
121,000	15,115.00	12.4917	12,209.15	10.0902
121,100	15,131.50	12.4950	12,226.35	10.0961
121,200	15,148.00	12.4983	12,236.45	10.0961
121,300	15,164.50	12.5016	12,253.65	10.1019
121,400	15,181.00	12.5049	12,263.75	10.1019
121,500	15,197.50	12.5082	12,280.95	10.1078
121,600	15,214.00	12.5115	12,291.05	10.1078
121,700	15,230.50	12.5148	12,308.25	10.1136
121,800	15,247.00	12.5181	12,318.35	10.1136
121,900	15,263.50	12.5213	12,335.55	10.1194
122,000	15,280.00	12.5246	12,352.75	10.1252
122,100	15,296.50	12.5278	12,362.85	10.1252
122,200	15,313.00	12.5311	12,380.00	10.1310
122,300	15,329.50	12.5343	12,390.15	10.1310
122,400	15,346.00	12.5376	12,407.30	10.1367

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
122,500	15,362.50	12.5408	12,417.45	10.1367
122,600	15,379.00	12.5440	12,434.60	10.1424
122,700	15,395.50	12.5473	12,444.75	10.1424
122,800	15,412.00	12.5505	12,461.95	10.1481
122,900	15,428.50	12.5537	12,472.05	10.1481
123,000	15,445.00	12.5569	12,489.25	10.1538
123,100	15,461.50	12.5601	12,506.40	10.1595
123,200	15,478.00	12.5633	12,516.55	10.1595
123,300	15,494.50	12.5665	12,533.70	10.1652
123,400	15,511.00	12.5697	12,543.85	10.1652
123,500	15,527.50	12.5729	12,561.00	10.1708
123,600	15,544.00	12.5761	12,571.15	10.1708
123,700	15,560.50	12.5792	12,588.30	10.1765
123,800	15,577.00	12.5824	12,598.45	10.1765
123,900	15,593.50	12.5856	12,615.60	10.1821
124,000	15,610.00	12.5887	12,632.75	10.1877
124,100	15,626.50	12.5919	12,642.90	10.1877
124,200	15,643.00	12.5950	12,660.05	10.1933
124,300	15,659.50	12.5981	12,670.25	10.1933
124,400	15,676.00	12.6013	12,687.35	10.1988
124,500	15,692.50	12.6044	12,697.55	10.1988
124,600	15,709.00	12.6075	12,714.65	10.2044
124,700	15,725.50	12.6107	12,724.85	10.2044
124,800	15,742.00	12.6138	12,741.95	10.2099
124,900	15,758.50	12.6169	12,752.20	10.2099
125,000	15,775.00	12.6200	12,769.30	10.2154
125,100	15,791.50	12.6231	12,786.40	10.2209
125,200	15,808.00	12.6262	12,796.60	10.2209
125,300	15,824.50	12.6293	12,813.70	10.2264
125,400	15,841.00	12.6324	12,823.90	10.2264
125,500	15,857.50	12.6355	12,841.00	10.2319
125,600	15,874.00	12.6385	12,851.25	10.2319
125,700	15,890.50	12.6416	12,868.35	10.2373
125,800	15,907.00	12.6447	12,878.55	10.2373
125,900	15,923.50	12.6477	12,895.65	10.2428
126,000	15,940.00	12.6508	12,912.75	10.2482
126,100	15,956.50	12.6538	12,923.00	10.2482
126,200	15,973.00	12.6569	12,940.05	10.2536
126,300	15,989.50	12.6599	12,950.30	10.2536
126,400	16,006.00	12.6630	12,967.35	10.2590
126,500	16,022.50	12.6660	12,977.65	10.2590
126,600	16,039.00	12.6690	12,994.70	10.2644
126,700	16,055.50	12.6721	13,004.95	10.2644
126,800	16,072.00	12.6751	13,022.00	10.2697
126,900	16,088.50	12.6781	13,032.30	10.2697
127,000	16,105.00	12.6811	13,049.35	10.2751
127,100	16,121.50	12.6841	13,066.40	10.2804

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
127,200	16,138.00	12.6871	13,076.65	10.2804
127,300	16,154.50	12.6901	13,093.70	10.2857
127,400	16,171.00	12.6931	13,104.00	10.2857
127,500	16,187.50	12.6961	13,121.95	10.2917
127,600	16,204.00	12.6991	13,132.25	10.2917
127,700	16,220.50	12.7020	13,150.20	10.2977
127,800	16,237.00	12.7050	13,160.50	10.2977
127,900	16,253.50	12.7080	13,178.45	10.3037
128,000	16,270.00	12.7109	13,196.35	10.3097
128,100	16,286.50	12.7139	13,206.65	10.3097
128,200	16,303.00	12.7168	13,224.60	10.3156
128,300	16,319.50	12.7198	13,234.90	10.3156
128,400	16,336.00	12.7227	13,252.85	10.3215
128,500	16,352.50	12.7257	13,263.15	10.3215
128,600	16,369.00	12.7286	13,281.10	10.3274
128,700	16,385.50	12.7315	13,291.40	10.3274
128,800	16,402.00	12.7345	13,309.35	10.3333
128,900	16,418.50	12.7374	13,319.65	10.3333
129,000	16,435.00	12.7403	13,337.60	10.3392
129,100	16,451.50	12.7432	13,355.50	10.3451
129,200	16,468.00	12.7461	13,365.85	10.3451
129,300	16,484.50	12.7490	13,383.75	10.3509
129,400	16,501.00	12.7519	13,394.10	10.3509
129,500	16,517.50	12.7548	13,412.00	10.3567
129,600	16,534.00	12.7577	13,422.35	10.3567
129,700	16,550.50	12.7606	13,440.25	10.3626
129,800	16,567.00	12.7635	13,450.60	10.3626
129,900	16,583.50	12.7664	13,468.50	10.3683
130,000	16,600.00	12.7692	13,486.35	10.3741
130,100	16,616.50	12.7721	13,496.75	10.3741
130,200	16,633.00	12.7750	13,514.60	10.3799
130,300	16,649.50	12.7778	13,525.00	10.3799
130,400	16,666.00	12.7807	13,542.85	10.3856
130,500	16,682.50	12.7835	13,553.25	10.3856
130,600	16,699.00	12.7864	13,571.10	10.3914
130,700	16,715.50	12.7892	13,581.50	10.3914
130,800	16,732.00	12.7920	13,599.40	10.3971
130,900	16,748.50	12.7949	13,609.80	10.3971
131,000	16,765.00	12.7977	13,627.65	10.4028
131,100	16,781.50	12.8005	13,645.50	10.4085
131,200	16,798.00	12.8034	13,655.90	10.4085
131,300	16,814.50	12.8062	13,673.75	10.4141
131,400	16,831.00	12.8090	13,684.15	10.4141
131,500	16,847.50	12.8118	13,702.00	10.4198
131,600	16,864.00	12.8146	13,712.45	10.4198
131,700	16,880.50	12.8174	13,730.25	10.4254
131,800	16,897.00	12.8202	13,740.70	10.4254

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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				
131,900	16,913.50	12.8230	13,758.55	10.4310
132,000	16,930.00	12.8258	13,776.35	10.4366
132,100	16,946.50	12.8285	13,786.80	10.4366
132,200	16,963.00	12.8313	13,804.65	10.4422
132,300	16,979.50	12.8341	13,815.05	10.4422
132,400	16,996.00	12.8369	13,832.90	10.4478
132,500	17,012.50	12.8396	13,843.35	10.4478
132,600	17,029.00	12.8424	13,861.15	10.4534
132,700	17,045.50	12.8451	13,871.60	10.4534
132,800	17,062.00	12.8479	13,889.40	10.4589
132,900	17,078.50	12.8506	13,899.90	10.4589
133,000	17,095.00	12.8534	13,917.70	10.4644
133,100	17,111.50	12.8561	13,935.50	10.4699
133,200	17,128.00	12.8589	13,945.95	10.4699
133,300	17,144.50	12.8616	13,963.75	10.4754
133,400	17,161.00	12.8643	13,974.25	10.4754
133,500	17,177.50	12.8670	13,992.05	10.4809
133,600	17,194.00	12.8698	14,002.50	10.4809
133,700	17,210.50	12.8725	14,020.30	10.4864
133,800	17,227.00	12.8752	14,030.80	10.4864
133,900	17,243.50	12.8779	14,048.60	10.4918
134,000	17,260.00	12.8806	14,066.35	10.4973
134,100	17,276.50	12.8833	14,076.85	10.4973
134,200	17,293.00	12.8860	14,094.65	10.5027
134,300	17,309.50	12.8887	14,105.15	10.5027
134,400	17,326.00	12.8914	14,122.90	10.5081
134,500	17,342.50	12.8941	14,133.40	10.5081
134,600	17,359.00	12.8967	14,151.20	10.5135
134,700	17,375.50	12.8994	14,161.70	10.5135
134,800	17,392.00	12.9021	14,179.45	10.5189
134,900	17,408.50	12.9047	14,190.00	10.5189
135,000	17,425.00	12.9074	14,207.75	10.5243
135,100	17,441.50	12.9101	14,225.50	10.5296
135,200	17,458.00	12.9127	14,236.05	10.5296
135,300	17,474.50	12.9154	14,253.80	10.5349
135,400	17,491.00	12.9180	14,264.30	10.5349
135,500	17,507.50	12.9207	14,282.05	10.5403
135,600	17,524.00	12.9233	14,292.60	10.5403
135,700	17,540.50	12.9259	14,310.35	10.5456
135,800	17,557.00	12.9286	14,320.90	10.5456
135,900	17,573.50	12.9312	14,338.65	10.5509
136,000	17,590.00	12.9338	14,356.35	10.5561
136,100	17,606.50	12.9364	14,366.90	10.5561
136,200	17,623.00	12.9391	14,384.65	10.5614
136,300	17,639.50	12.9417	14,395.20	10.5614
136,400	17,656.00	12.9443	14,412.95	10.5667
136,500	17,672.50	12.9469	14,423.50	10.5667

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
136,600	17,689.00	12.9495	14,441.20	10.5719
136,700	17,705.50	12.9521	14,451.80	10.5719
136,800	17,722.00	12.9547	14,469.50	10.5771
136,900	17,738.50	12.9573	14,480.10	10.5771
137,000	17,755.00	12.9599	14,497.80	10.5823
137,100	17,771.50	12.9624	14,515.50	10.5875
137,200	17,788.00	12.9650	14,526.10	10.5875
137,300	17,804.50	12.9676	14,543.80	10.5927
137,400	17,821.00	12.9702	14,554.40	10.5927
137,500	17,837.50	12.9727	14,572.10	10.5979
137,600	17,854.00	12.9753	14,582.70	10.5979
137,700	17,870.50	12.9779	14,600.40	10.6030
137,800	17,887.00	12.9804	14,611.00	10.6030
137,900	17,903.50	12.9830	14,628.70	10.6082
138,000	17,920.00	12.9855	14,646.35	10.6133
138,100	17,936.50	12.9881	14,657.00	10.6133
138,200	17,953.00	12.9906	14,674.65	10.6184
138,300	17,969.50	12.9931	14,685.30	10.6184
138,400	17,986.00	12.9957	14,702.95	10.6235
138,500	18,002.50	12.9982	14,713.60	10.6235
138,600	18,019.00	13.0007	14,731.25	10.6286
138,700	18,035.50	13.0032	14,741.90	10.6286
138,800	18,052.00	13.0058	14,759.55	10.6337
138,900	18,068.50	13.0083	14,770.20	10.6337
139,000	18,085.00	13.0108	14,787.85	10.6387
139,100	18,101.50	13.0133	14,805.50	10.6438
139,200	18,118.00	13.0158	14,816.15	10.6438
139,300	18,134.50	13.0183	14,833.80	10.6488
139,400	18,151.00	13.0208	14,844.45	10.6488
139,500	18,167.50	13.0233	14,862.10	10.6538
139,600	18,184.00	13.0258	14,872.75	10.6538
139,700	18,200.50	13.0283	14,890.40	10.6589
139,800	18,217.00	13.0308	14,901.10	10.6589
139,900	18,233.50	13.0332	14,918.70	10.6638
140,000	18,250.00	13.0357	14,936.35	10.6688
140,100	18,266.50	13.0382	14,947.05	10.6688
140,200	18,283.00	13.0407	14,964.65	10.6738
140,300	18,299.50	13.0431	14,975.35	10.6738
140,400	18,316.00	13.0456	14,992.95	10.6788
140,500	18,332.50	13.0480	15,003.65	10.6788
140,600	18,349.00	13.0505	15,021.30	10.6837
140,700	18,365.50	13.0529	15,031.95	10.6837
140,800	18,382.00	13.0554	15,049.60	10.6886
140,900	18,398.50	13.0578	15,060.30	10.6886
141,000	18,415.00	13.0603	15,077.90	10.6935
141,100	18,431.50	13.0627	15,095.50	10.6985
141,200	18,448.00	13.0652	15,106.20	10.6985

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
141,300	18,464.50	13.0676	15,123.85	10.7033
141,400	18,481.00	13.0700	15,134.55	10.7033
141,500	18,497.50	13.0724	15,152.15	10.7082
141,600	18,514.00	13.0749	15,162.85	10.7082
141,700	18,530.50	13.0773	15,180.45	10.7131
141,800	18,547.00	13.0797	15,191.15	10.7131
141,900	18,563.50	13.0821	15,208.75	10.7179
142,000	18,580.00	13.0845	15,226.35	10.7228
142,100	18,596.50	13.0869	15,237.10	10.7228
142,200	18,613.00	13.0893	15,254.70	10.7276
142,300	18,629.50	13.0917	15,265.40	10.7276
142,400	18,646.00	13.0941	15,283.00	10.7324
142,500	18,662.50	13.0965	15,293.75	10.7324
142,600	18,679.00	13.0989	15,311.30	10.7372
142,700	18,695.50	13.1013	15,322.05	10.7372
142,800	18,712.00	13.1036	15,339.65	10.7420
142,900	18,728.50	13.1060	15,350.35	10.7420
143,000	18,745.00	13.1084	15,367.95	10.7468
143,100	18,761.50	13.1108	15,385.50	10.7516
143,200	18,778.00	13.1131	15,396.25	10.7516
143,300	18,794.50	13.1155	15,413.85	10.7563
143,400	18,811.00	13.1179	15,424.60	10.7563
143,500	18,827.50	13.1202	15,442.15	10.7611
143,600	18,844.00	13.1226	15,452.95	10.7611
143,700	18,860.50	13.1249	15,470.50	10.7658
143,800	18,877.00	13.1273	15,481.25	10.7658
143,900	18,893.50	13.1296	15,498.80	10.7705
144,000	18,910.00	13.1319	15,516.35	10.7753
144,100	18,926.50	13.1343	15,527.15	10.7753
144,200	18,943.00	13.1366	15,544.70	10.7799
144,300	18,959.50	13.1389	15,555.45	10.7799
144,400	18,976.00	13.1413	15,573.00	10.7846
144,500	18,992.50	13.1436	15,583.80	10.7846
144,600	19,009.00	13.1459	15,601.35	10.7893
144,700	19,025.50	13.1482	15,612.15	10.7893
144,800	19,042.00	13.1506	15,629.65	10.7940
144,900	19,058.50	13.1529	15,640.45	10.7940
145,000	19,075.00	13.1552	15,658.00	10.7986
145,100	19,091.50	13.1575	15,675.55	10.8033
145,200	19,108.00	13.1598	15,686.35	10.8033
145,300	19,124.50	13.1621	15,703.85	10.8079
145,400	19,141.00	13.1644	15,714.65	10.8079
145,500	19,157.50	13.1667	15,732.20	10.8125
145,600	19,174.00	13.1690	15,743.00	10.8125
145,700	19,190.50	13.1712	15,761.45	10.8177
145,800	19,207.00	13.1735	15,772.25	10.8177
145,900	19,223.50	13.1758	15,790.65	10.8229

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
146,000	19,240.00	13.1781	15,809.10	10.8281
146,100	19,256.50	13.1804	15,819.90	10.8281
146,200	19,273.00	13.1826	15,838.35	10.8333
146,300	19,289.50	13.1849	15,849.15	10.8333
146,400	19,306.00	13.1872	15,867.60	10.8385
146,500	19,322.50	13.1894	15,878.40	10.8385
146,600	19,339.00	13.1917	15,896.80	10.8437
146,700	19,355.50	13.1939	15,907.65	10.8437
146,800	19,372.00	13.1962	15,926.05	10.8488
146,900	19,388.50	13.1984	15,936.90	10.8488
147,000	19,405.00	13.2007	15,955.30	10.8540
147,100	19,421.50	13.2029	15,973.70	10.8591
147,200	19,438.00	13.2052	15,984.55	10.8591
147,300	19,454.50	13.2074	16,002.95	10.8642
147,400	19,471.00	13.2096	16,013.85	10.8642
147,500	19,487.50	13.2119	16,032.20	10.8693
147,600	19,504.00	13.2141	16,043.10	10.8693
147,700	19,520.50	13.2163	16,061.45	10.8744
147,800	19,537.00	13.2185	16,072.35	10.8744
147,900	19,553.50	13.2208	16,090.70	10.8795
148,000	19,570.00	13.2230	16,109.10	10.8845
148,100	19,586.50	13.2252	16,120.00	10.8845
148,200	19,603.00	13.2274	16,138.35	10.8896
148,300	19,619.50	13.2296	16,149.25	10.8896
148,400	19,636.00	13.2318	16,167.60	10.8946
148,500	19,652.50	13.2340	16,178.50	10.8946
148,600	19,669.00	13.2362	16,196.85	10.8996
148,700	19,685.50	13.2384	16,207.75	10.8996
148,800	19,702.00	13.2406	16,226.10	10.9046
148,900	19,718.50	13.2428	16,237.00	10.9046
149,000	19,735.00	13.2450	16,255.35	10.9096
149,100	19,751.50	13.2471	16,273.70	10.9146
149,200	19,768.00	13.2493	16,284.65	10.9146
149,300	19,784.50	13.2515	16,303.00	10.9196
149,400	19,801.00	13.2537	16,313.90	10.9196
149,500	19,817.50	13.2559	16,332.25	10.9246
149,600	19,834.00	13.2580	16,343.15	10.9246
149,700	19,850.50	13.2602	16,361.50	10.9295
149,800	19,867.00	13.2623	16,372.45	10.9295
149,900	19,883.50	13.2645	16,390.75	10.9345
150,000	19,900.00	13.2667	16,409.10	10.9394
150,100	19,916.50	13.2688	16,420.05	10.9394
150,200	19,933.00	13.2710	16,438.35	10.9443
150,300	19,949.50	13.2731	16,449.30	10.9443
150,400	19,966.00	13.2753	16,467.60	10.9492
150,500	19,982.50	13.2774	16,478.55	10.9492
150,600	19,999.00	13.2795	16,496.90	10.9541

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
150,700	20,015.50	13.2817	16,507.85	10.9541
150,800	20,032.00	13.2838	16,526.15	10.9590
150,900	20,048.50	13.2860	16,537.10	10.9590
151,000	20,065.00	13.2881	16,555.40	10.9639
151,100	20,081.50	13.2902	16,573.70	10.9687
151,200	20,098.00	13.2923	16,584.70	10.9687
151,300	20,114.50	13.2944	16,603.00	10.9736
151,400	20,131.00	13.2966	16,613.95	10.9736
151,500	20,147.50	13.2987	16,632.25	10.9784
151,600	20,164.00	13.3008	16,643.25	10.9784
151,700	20,180.50	13.3029	16,661.55	10.9832
151,800	20,197.00	13.3050	16,672.50	10.9832
151,900	20,213.50	13.3071	16,690.80	10.9880
152,000	20,230.00	13.3092	16,709.10	10.9928
152,100	20,246.50	13.3113	16,720.10	10.9928
152,200	20,263.00	13.3134	16,738.35	10.9976
152,300	20,279.50	13.3155	16,749.35	10.9976
152,400	20,296.00	13.3176	16,767.65	11.0024
152,500	20,312.50	13.3197	16,778.65	11.0024
152,600	20,329.00	13.3218	16,796.90	11.0072
152,700	20,345.50	13.3238	16,807.90	11.0072
152,800	20,362.00	13.3259	16,826.20	11.0119
152,900	20,378.50	13.3280	16,837.20	11.0119
153,000	20,395.00	13.3301	16,855.45	11.0166
153,100	20,411.50	13.3321	16,873.75	11.0214
153,200	20,428.00	13.3342	16,884.75	11.0214
153,300	20,444.50	13.3363	16,903.00	11.0261
153,400	20,461.00	13.3383	16,914.05	11.0261
153,500	20,477.50	13.3404	16,932.30	11.0308
153,600	20,494.00	13.3424	16,943.30	11.0308
153,700	20,510.50	13.3445	16,961.55	11.0355
153,800	20,527.00	13.3466	16,972.60	11.0355
153,900	20,543.50	13.3486	16,990.85	11.0402
154,000	20,560.00	13.3506	17,009.10	11.0449
154,100	20,576.50	13.3527	17,020.15	11.0449
154,200	20,593.00	13.3547	17,038.35	11.0495
154,300	20,609.50	13.3568	17,049.40	11.0495
154,400	20,626.00	13.3588	17,067.65	11.0542
154,500	20,642.50	13.3608	17,078.70	11.0542
154,600	20,659.00	13.3629	17,096.95	11.0588
154,700	20,675.50	13.3649	17,108.00	11.0588
154,800	20,692.00	13.3669	17,126.25	11.0635
154,900	20,708.50	13.3689	17,137.30	11.0635
155,000	20,725.00	13.3710	17,155.50	11.0681
155,100	20,742.00	13.3733	17,173.75	11.0727
155,200	20,759.00	13.3756	17,184.80	11.0727
155,300	20,776.00	13.3780	17,203.00	11.0773



Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
155,400	20,793.00	13.3803	17,214.10	11.0773
155,500	20,810.00	13.3826	17,232.30	11.0819
155,600	20,827.00	13.3850	17,243.40	11.0819
155,700	20,844.00	13.3873	17,261.60	11.0864
155,800	20,861.00	13.3896	17,272.70	11.0864
155,900	20,878.00	13.3919	17,290.90	11.0910
156,000	20,895.00	13.3942	17,309.10	11.0956
156,100	20,912.00	13.3965	17,320.20	11.0956
156,200	20,929.00	13.3988	17,338.40	11.1001
156,300	20,946.00	13.4012	17,349.50	11.1001
156,400	20,963.00	13.4035	17,367.65	11.1047
156,500	20,980.00	13.4058	17,378.80	11.1047
156,600	20,997.00	13.4080	17,396.95	11.1092
156,700	21,014.00	13.4103	17,408.10	11.1092
156,800	21,031.00	13.4126	17,426.25	11.1137
156,900	21,048.00	13.4149	17,437.40	11.1137
157,000	21,065.00	13.4172	17,455.55	11.1182
157,100	21,082.00	13.4195	17,473.75	11.1227
157,200	21,099.00	13.4218	17,484.85	11.1227
157,300	21,116.00	13.4240	17,503.05	11.1272
157,400	21,133.00	13.4263	17,514.15	11.1272
157,500	21,150.00	13.4286	17,532.35	11.1316
157,600	21,167.00	13.4308	17,543.45	11.1316
157,700	21,184.00	13.4331	17,561.65	11.1361
157,800	21,201.00	13.4354	17,572.75	11.1361
157,900	21,218.00	13.4376	17,590.95	11.1406
158,000	21,235.00	13.4399	17,609.10	11.1450
158,100	21,252.00	13.4421	17,620.25	11.1450
158,200	21,269.00	13.4444	17,638.40	11.1494
158,300	21,286.00	13.4466	17,649.55	11.1494
158,400	21,303.00	13.4489	17,667.70	11.1538
158,500	21,320.00	13.4511	17,678.85	11.1538
158,600	21,337.00	13.4533	17,697.00	11.1583
158,700	21,354.00	13.4556	17,708.15	11.1583
158,800	21,371.00	13.4578	17,726.30	11.1627
158,900	21,388.00	13.4600	17,737.45	11.1627
159,000	21,405.00	13.4623	17,755.60	11.1670
159,100	21,422.00	13.4645	17,773.75	11.1714
159,200	21,439.00	13.4667	17,784.90	11.1714
159,300	21,456.00	13.4689	17,803.05	11.1758
159,400	21,473.00	13.4711	17,814.20	11.1758
159,500	21,490.00	13.4734	17,832.35	11.1802
159,600	21,507.00	13.4756	17,843.55	11.1802
159,700	21,524.00	13.4778	17,861.65	11.1845
159,800	21,541.00	13.4800	17,872.85	11.1845
159,900	21,558.00	13.4822	17,890.95	11.1889
160,000	21,575.00	13.4844	17,909.10	11.1932

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
160,100	21,592.00	13.4866	17,920.30	11.1932
160,200	21,609.00	13.4888	17,938.40	11.1975
160,300	21,626.00	13.4910	17,949.60	11.1975
160,400	21,643.00	13.4931	17,967.70	11.2018
160,500	21,660.00	13.4953	17,978.90	11.2018
160,600	21,677.00	13.4975	17,997.00	11.2061
160,700	21,694.00	13.4997	18,008.25	11.2061
160,800	21,711.00	13.5019	18,026.35	11.2104
160,900	21,728.00	13.5040	18,037.55	11.2104
161,000	21,745.00	13.5062	18,055.65	11.2147
161,100	21,762.00	13.5084	18,073.75	11.2190
161,200	21,779.00	13.5105	18,084.95	11.2190
161,300	21,796.00	13.5127	18,103.05	11.2232
161,400	21,813.00	13.5149	18,114.30	11.2232
161,500	21,830.00	13.5170	18,132.40	11.2275
161,600	21,847.00	13.5192	18,143.60	11.2275
161,700	21,864.00	13.5213	18,161.70	11.2317
161,800	21,881.00	13.5235	18,172.90	11.2317
161,900	21,898.00	13.5256	18,191.00	11.2360
162,000	21,915.00	13.5278	18,209.10	11.2402
162,100	21,932.00	13.5299	18,220.35	11.2402
162,200	21,949.00	13.5321	18,238.40	11.2444
162,300	21,966.00	13.5342	18,249.65	11.2444
162,400	21,983.00	13.5363	18,267.75	11.2486
162,500	22,000.00	13.5385	18,279.00	11.2486
162,600	22,017.00	13.5406	18,297.05	11.2528
162,700	22,034.00	13.5427	18,308.30	11.2528
162,800	22,051.00	13.5448	18,326.35	11.2570
162,900	22,068.00	13.5470	18,337.65	11.2570
163,000	22,085.00	13.5491	18,355.70	11.2612
163,100	22,102.00	13.5512	18,373.75	11.2653
163,200	22,119.00	13.5533	18,385.00	11.2653
163,300	22,136.00	13.5554	18,403.05	11.2695
163,400	22,153.00	13.5575	18,414.35	11.2695
163,500	22,170.00	13.5596	18,432.40	11.2736
163,600	22,187.00	13.5617	18,443.65	11.2736
163,700	22,204.00	13.5638	18,461.70	11.2778
163,800	22,221.00	13.5659	18,473.00	11.2778
163,900	22,238.00	13.5680	18,491.95	11.2825
164,000	22,255.00	13.5701	18,510.90	11.2871
164,100	22,272.00	13.5722	18,522.20	11.2871
164,200	22,289.00	13.5743	18,541.15	11.2918
164,300	22,306.00	13.5764	18,552.45	11.2918
164,400	22,323.00	13.5785	18,571.40	11.2965
164,500	22,340.00	13.5805	18,582.70	11.2965
164,600	22,357.00	13.5826	18,601.60	11.3011
164,700	22,374.00	13.5847	18,612.90	11.3011

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
164,800	22,391.00	13.5868	18,631.85	11.3057
164,900	22,408.00	13.5888	18,643.15	11.3057
165,000	22,425.00	13.5909	18,662.10	11.3104
165,100	22,442.00	13.5930	18,681.05	11.3150
165,200	22,459.00	13.5950	18,692.35	11.3150
165,300	22,476.00	13.5971	18,711.25	11.3196
165,400	22,493.00	13.5992	18,722.60	11.3196
165,500	22,510.00	13.6012	18,741.50	11.3242
165,600	22,527.00	13.6033	18,752.85	11.3242
165,700	22,544.00	13.6053	18,771.75	11.3288
165,800	22,561.00	13.6074	18,783.10	11.3288
165,900	22,578.00	13.6094	18,802.00	11.3333
166,000	22,595.00	13.6114	18,820.90	11.3379
166,100	22,612.00	13.6135	18,832.25	11.3379
166,200	22,629.00	13.6155	18,851.15	11.3425
166,300	22,646.00	13.6176	18,862.50	11.3425
166,400	22,663.00	13.6196	18,881.40	11.3470
166,500	22,680.00	13.6216	18,892.75	11.3470
166,600	22,697.00	13.6236	18,911.65	11.3515
166,700	22,714.00	13.6257	18,923.00	11.3515
166,800	22,731.00	13.6277	18,941.90	11.3561
166,900	22,748.00	13.6297	18,953.25	11.3561
167,000	22,765.00	13.6317	18,972.15	11.3606
167,100	22,782.00	13.6338	18,991.05	11.3651
167,200	22,799.00	13.6358	19,002.40	11.3651
167,300	22,816.00	13.6378	19,021.30	11.3696
167,400	22,833.00	13.6398	19,032.65	11.3696
167,500	22,850.00	13.6418	19,051.55	11.3740
167,600	22,867.00	13.6438	19,062.90	11.3740
167,700	22,884.00	13.6458	19,081.80	11.3785
167,800	22,901.00	13.6478	19,093.15	11.3785
167,900	22,918.00	13.6498	19,112.05	11.3830
168,000	22,935.00	13.6518	19,130.90	11.3874
168,100	22,952.00	13.6538	19,142.30	11.3874
168,200	22,969.00	13.6558	19,161.15	11.3919
168,300	22,986.00	13.6578	19,172.55	11.3919
168,400	23,003.00	13.6597	19,191.40	11.3963
168,500	23,020.00	13.6617	19,202.80	11.3963
168,600	23,037.00	13.6637	19,221.65	11.4008
168,700	23,054.00	13.6657	19,233.05	11.4008
168,800	23,071.00	13.6677	19,251.95	11.4052
168,900	23,088.00	13.6696	19,263.35	11.4052
169,000	23,105.00	13.6716	19,282.20	11.4096
169,100	23,122.00	13.6736	19,301.05	11.4140
169,200	23,139.00	13.6755	19,312.45	11.4140
169,300	23,156.00	13.6775	19,331.30	11.4184
169,400	23,173.00	13.6795	19,342.70	11.4184

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
169,500	23,190.00	13.6814	19,361.55	11.4227
169,600	23,207.00	13.6834	19,373.00	11.4227
169,700	23,224.00	13.6853	19,391.80	11.4271
169,800	23,241.00	13.6873	19,403.25	11.4271
169,900	23,258.00	13.6892	19,422.10	11.4315
170,000	23,275.00	13.6912	19,440.90	11.4358
170,100	23,292.00	13.6931	19,452.35	11.4358
170,200	23,309.00	13.6951	19,471.15	11.4402
170,300	23,326.00	13.6970	19,482.60	11.4402
170,400	23,343.00	13.6989	19,501.45	11.4445
170,500	23,360.00	13.7009	19,512.90	11.4445
170,600	23,377.00	13.7028	19,531.70	11.4488
170,700	23,394.00	13.7047	19,543.15	11.4488
170,800	23,411.00	13.7067	19,561.95	11.4531
170,900	23,428.00	13.7086	19,573.40	11.4531
171,000	23,445.00	13.7105	19,592.25	11.4574
171,100	23,462.00	13.7124	19,611.05	11.4617
171,200	23,479.00	13.7144	19,622.50	11.4617
171,300	23,496.00	13.7163	19,641.30	11.4660
171,400	23,513.00	13.7182	19,652.75	11.4660
171,500	23,530.00	13.7201	19,671.60	11.4703
171,600	23,547.00	13.7220	19,683.05	11.4703
171,700	23,564.00	13.7239	19,701.85	11.4746
171,800	23,581.00	13.7258	19,713.30	11.4746
171,900	23,598.00	13.7277	19,732.10	11.4788
172,000	23,615.00	13.7297	19,750.90	11.4831
172,100	23,632.00	13.7316	19,762.40	11.4831
172,200	23,649.00	13.7334	19,781.20	11.4873
172,300	23,666.00	13.7353	19,792.65	11.4873
172,400	23,683.00	13.7372	19,811.45	11.4916
172,500	23,700.00	13.7391	19,822.95	11.4916
172,600	23,717.00	13.7410	19,841.70	11.4958
172,700	23,734.00	13.7429	19,853.20	11.4958
172,800	23,751.00	13.7448	19,872.00	11.5000
172,900	23,768.00	13.7467	19,883.50	11.5000
173,000	23,785.00	13.7486	19,902.30	11.5042
173,100	23,802.00	13.7504	19,921.05	11.5084
173,200	23,819.00	13.7523	19,932.55	11.5084
173,300	23,836.00	13.7542	19,951.30	11.5126
173,400	23,853.00	13.7561	19,962.85	11.5126
173,500	23,870.00	13.7579	19,981.60	11.5168
173,600	23,887.00	13.7598	19,993.10	11.5168
173,700	23,904.00	13.7617	20,011.90	11.5209
173,800	23,921.00	13.7635	20,023.40	11.5209
173,900	23,938.00	13.7654	20,042.15	11.5251
174,000	23,955.00	13.7672	20,060.90	11.5293
174,100	23,972.00	13.7691	20,072.45	11.5293

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
174,200	23,989.00	13.7710	20,091.20	11.5334
174,300	24,006.00	13.7728	20,102.70	11.5334
174,400	24,023.00	13.7747	20,121.45	11.5375
174,500	24,040.00	13.7765	20,133.00	11.5375
174,600	24,057.00	13.7784	20,151.75	11.5417
174,700	24,074.00	13.7802	20,163.30	11.5417
174,800	24,091.00	13.7820	20,182.05	11.5458
174,900	24,108.00	13.7839	20,193.60	11.5458
175,000	24,125.00	13.7857	20,212.30	11.5499
175,100	24,142.00	13.7875	20,231.05	11.5540
175,200	24,159.00	13.7894	20,242.60	11.5540
175,300	24,176.00	13.7912	20,261.35	11.5581
175,400	24,193.00	13.7930	20,272.90	11.5581
175,500	24,210.00	13.7949	20,291.60	11.5622
175,600	24,227.00	13.7967	20,303.20	11.5622
175,700	24,244.00	13.7985	20,321.90	11.5663
175,800	24,261.00	13.8003	20,333.45	11.5663
175,900	24,278.00	13.8022	20,352.20	11.5703
176,000	24,295.00	13.8040	20,370.90	11.5744
176,100	24,312.00	13.8058	20,382.50	11.5744
176,200	24,329.00	13.8076	20,401.20	11.5784
176,300	24,346.00	13.8094	20,412.75	11.5784
176,400	24,363.00	13.8112	20,431.50	11.5825
176,500	24,380.00	13.8130	20,443.05	11.5825
176,600	24,397.00	13.8148	20,461.75	11.5865
176,700	24,414.00	13.8166	20,473.35	11.5865
176,800	24,431.00	13.8184	20,492.05	11.5905
176,900	24,448.00	13.8202	20,503.65	11.5905
177,000	24,465.00	13.8220	20,522.35	11.5946
177,100	24,482.00	13.8238	20,541.05	11.5986
177,200	24,499.00	13.8256	20,552.65	11.5986
177,300	24,516.00	13.8274	20,571.35	11.6026
177,400	24,533.00	13.8292	20,582.95	11.6026
177,500	24,550.00	13.8310	20,601.65	11.6066
177,600	24,567.00	13.8328	20,613.25	11.6066
177,700	24,584.00	13.8346	20,631.95	11.6105
177,800	24,601.00	13.8363	20,643.55	11.6105
177,900	24,618.00	13.8381	20,662.25	11.6145
178,000	24,635.00	13.8399	20,680.90	11.6185
178,100	24,652.00	13.8417	20,692.55	11.6185
178,200	24,669.00	13.8434	20,711.20	11.6224
178,300	24,686.00	13.8452	20,722.85	11.6224
178,400	24,703.00	13.8470	20,741.50	11.6264
178,500	24,720.00	13.8487	20,753.15	11.6264
178,600	24,737.00	13.8505	20,771.80	11.6303
178,700	24,754.00	13.8523	20,783.45	11.6303
178,800	24,771.00	13.8540	20,802.10	11.6343

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
178,900	24,788.00	13.8558	20,813.75	11.6343
179,000	24,805.00	13.8575	20,832.40	11.6382
179,100	24,822.00	13.8593	20,851.05	11.6421
179,200	24,839.00	13.8610	20,862.70	11.6421
179,300	24,856.00	13.8628	20,881.35	11.6460
179,400	24,873.00	13.8645	20,893.00	11.6460
179,500	24,890.00	13.8663	20,911.65	11.6499
179,600	24,907.00	13.8680	20,923.30	11.6499
179,700	24,924.00	13.8698	20,941.95	11.6538
179,800	24,941.00	13.8715	20,953.60	11.6538
179,900	24,958.00	13.8733	20,972.25	11.6577
180,000	24,975.00	13.8750	20,990.90	11.6616
180,100	24,992.00	13.8767	21,002.55	11.6616
180,200	25,009.00	13.8785	21,021.20	11.6655
180,300	25,026.00	13.8802	21,032.90	11.6655
180,400	25,043.00	13.8819	21,051.50	11.6694
180,500	25,060.00	13.8837	21,063.20	11.6694
180,600	25,077.00	13.8854	21,081.80	11.6732
180,700	25,094.00	13.8871	21,093.50	11.6732
180,800	25,111.00	13.8888	21,112.15	11.6771
180,900	25,128.00	13.8905	21,123.80	11.6771
181,000	25,145.00	13.8923	21,142.45	11.6809
181,100	25,162.00	13.8940	21,161.05	11.6847
181,200	25,179.00	13.8957	21,172.75	11.6847
181,300	25,196.00	13.8974	21,191.35	11.6886
181,400	25,213.00	13.8991	21,203.05	11.6886
181,500	25,230.00	13.9008	21,221.70	11.6924
181,600	25,247.00	13.9025	21,233.35	11.6924
181,700	25,264.00	13.9042	21,252.00	11.6962
181,800	25,281.00	13.9059	21,263.70	11.6962
181,900	25,298.00	13.9076	21,282.30	11.7000
182,000	25,315.00	13.9093	21,301.80	11.7043
182,100	25,332.00	13.9110	21,313.50	11.7043
182,200	25,349.00	13.9127	21,333.05	11.7086
182,300	25,366.00	13.9144	21,344.75	11.7086
182,400	25,383.00	13.9161	21,364.25	11.7129
182,500	25,400.00	13.9178	21,375.95	11.7129
182,600	25,417.00	13.9195	21,395.50	11.7171
182,700	25,434.00	13.9212	21,407.20	11.7171
182,800	25,451.00	13.9229	21,426.70	11.7214
182,900	25,468.00	13.9245	21,438.45	11.7214
183,000	25,485.00	13.9262	21,457.95	11.7256
183,100	25,502.00	13.9279	21,477.45	11.7299
183,200	25,519.00	13.9296	21,489.15	11.7299
183,300	25,536.00	13.9313	21,508.65	11.7341
183,400	25,553.00	13.9329	21,520.40	11.7341
183,500	25,570.00	13.9346	21,539.90	11.7384

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
183,600	25,587.00	13.9363	21,551.60	11.7384
183,700	25,604.00	13.9379	21,571.10	11.7426
183,800	25,621.00	13.9396	21,582.85	11.7426
183,900	25,638.00	13.9413	21,602.35	11.7468
184,000	25,655.00	13.9429	21,621.80	11.7510
184,100	25,672.00	13.9446	21,633.55	11.7510
184,200	25,689.00	13.9463	21,653.05	11.7552
184,300	25,706.00	13.9479	21,664.80	11.7552
184,400	25,723.00	13.9496	21,684.30	11.7594
184,500	25,740.00	13.9512	21,696.05	11.7594
184,600	25,757.00	13.9529	21,715.50	11.7635
184,700	25,774.00	13.9545	21,727.25	11.7635
184,800	25,791.00	13.9562	21,746.75	11.7677
184,900	25,808.00	13.9578	21,758.50	11.7677
185,000	25,825.00	13.9595	21,777.95	11.7719
185,100	25,842.00	13.9611	21,797.45	11.7760
185,200	25,859.00	13.9627	21,809.20	11.7760
185,300	25,876.00	13.9644	21,828.65	11.7802
185,400	25,893.00	13.9660	21,840.45	11.7802
185,500	25,910.00	13.9677	21,859.90	11.7843
185,600	25,927.00	13.9693	21,871.70	11.7843
185,700	25,944.00	13.9709	21,891.15	11.7884
185,800	25,961.00	13.9726	21,902.95	11.7884
185,900	25,978.00	13.9742	21,922.40	11.7926
186,000	25,995.00	13.9758	21,941.80	11.7967
186,100	26,012.00	13.9774	21,953.60	11.7967
186,200	26,029.00	13.9791	21,973.05	11.8008
186,300	26,046.00	13.9807	21,984.85	11.8008
186,400	26,063.00	13.9823	22,004.30	11.8049
186,500	26,080.00	13.9839	22,016.10	11.8049
186,600	26,097.00	13.9855	22,035.55	11.8090
186,700	26,114.00	13.9871	22,047.35	11.8090
186,800	26,131.00	13.9888	22,066.75	11.8130
186,900	26,148.00	13.9904	22,078.60	11.8130
187,000	26,165.00	13.9920	22,098.00	11.8171
187,100	26,182.00	13.9936	22,117.45	11.8212
187,200	26,199.00	13.9952	22,129.25	11.8212
187,300	26,216.00	13.9968	22,148.70	11.8252
187,400	26,233.00	13.9984	22,160.50	11.8252
187,500	26,250.00	14.0000	22,179.90	11.8293
187,600	26,267.00	14.0016	22,191.75	11.8293
187,700	26,284.00	14.0032	22,211.15	11.8333
187,800	26,301.00	14.0048	22,223.00	11.8333
187,900	26,318.00	14.0064	22,242.40	11.8374
188,000	26,335.00	14.0080	22,261.80	11.8414
188,100	26,352.00	14.0096	22,273.65	11.8414
188,200	26,369.00	14.0112	22,293.05	11.8454

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
188,300	26,386.00	14.0127	22,304.90	11.8454
188,400	26,403.00	14.0143	22,324.30	11.8494
188,500	26,420.00	14.0159	22,336.15	11.8494
188,600	26,437.00	14.0175	22,355.55	11.8534
188,700	26,454.00	14.0191	22,367.40	11.8534
188,800	26,471.00	14.0207	22,386.80	11.8574
188,900	26,488.00	14.0222	22,398.65	11.8574
189,000	26,505.00	14.0238	22,418.05	11.8614
189,100	26,522.00	14.0254	22,437.45	11.8654
189,200	26,539.00	14.0270	22,449.30	11.8654
189,300	26,556.00	14.0285	22,468.70	11.8694
189,400	26,573.00	14.0301	22,480.55	11.8694
189,500	26,590.00	14.0317	22,499.95	11.8733
189,600	26,607.00	14.0332	22,511.80	11.8733
189,700	26,624.00	14.0348	22,531.20	11.8773
189,800	26,641.00	14.0364	22,543.05	11.8773
189,900	26,658.00	14.0379	22,562.45	11.8812
190,000	26,675.00	14.0395	22,581.80	11.8852
190,100	26,692.00	14.0410	22,593.70	11.8852
190,200	26,709.00	14.0426	22,613.05	11.8891
190,300	26,726.00	14.0441	22,624.95	11.8891
190,400	26,743.00	14.0457	22,644.30	11.8930
190,500	26,760.00	14.0472	22,656.20	11.8930
190,600	26,777.00	14.0488	22,675.60	11.8969
190,700	26,794.00	14.0503	22,687.50	11.8969
190,800	26,811.00	14.0519	22,706.85	11.9009
190,900	26,828.00	14.0534	22,718.75	11.9009
191,000	26,845.00	14.0550	22,738.10	11.9048
191,100	26,862.00	14.0565	22,757.45	11.9087
191,200	26,879.00	14.0581	22,769.35	11.9087
191,300	26,896.00	14.0596	22,788.70	11.9125
191,400	26,913.00	14.0611	22,800.60	11.9125
191,500	26,930.00	14.0627	22,819.95	11.9164
191,600	26,947.00	14.0642	22,831.90	11.9164
191,700	26,964.00	14.0657	22,851.20	11.9203
191,800	26,981.00	14.0673	22,863.15	11.9203
191,900	26,998.00	14.0688	22,882.50	11.9242
192,000	27,015.00	14.0703	22,901.80	11.9280
192,100	27,032.00	14.0718	22,913.75	11.9280
192,200	27,049.00	14.0734	22,933.10	11.9319
192,300	27,066.00	14.0749	22,945.00	11.9319
192,400	27,083.00	14.0764	22,964.35	11.9357
192,500	27,100.00	14.0779	22,976.30	11.9357
192,600	27,117.00	14.0794	22,995.60	11.9396
192,700	27,134.00	14.0810	23,007.55	11.9396
192,800	27,151.00	14.0825	23,026.85	11.9434
192,900	27,168.00	14.0840	23,038.80	11.9434



Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
193,000	27,185.00	14.0855	23,058.15	11.9472
193,100	27,202.00	14.0870	23,077.45	11.9510
193,200	27,219.00	14.0885	23,089.40	11.9510
193,300	27,236.00	14.0900	23,108.70	11.9548
193,400	27,253.00	14.0915	23,120.65	11.9548
193,500	27,270.00	14.0930	23,140.00	11.9586
193,600	27,287.00	14.0945	23,151.95	11.9586
193,700	27,304.00	14.0960	23,171.25	11.9624
193,800	27,321.00	14.0975	23,183.20	11.9624
193,900	27,338.00	14.0990	23,202.50	11.9662
194,000	27,355.00	14.1005	23,221.80	11.9700
194,100	27,372.00	14.1020	23,233.80	11.9700
194,200	27,389.00	14.1035	23,253.10	11.9738
194,300	27,406.00	14.1050	23,265.05	11.9738
194,400	27,423.00	14.1065	23,284.35	11.9775
194,500	27,440.00	14.1080	23,296.35	11.9775
194,600	27,457.00	14.1095	23,315.65	11.9813
194,700	27,474.00	14.1109	23,327.60	11.9813
194,800	27,491.00	14.1124	23,346.90	11.9851
194,900	27,508.00	14.1139	23,358.90	11.9851
195,000	27,525.00	14.1154	23,378.15	11.9888
195,100	27,539.50	14.1156	23,397.45	11.9925
195,200	27,554.00	14.1158	23,409.45	11.9925
195,300	27,568.50	14.1160	23,428.75	11.9963
195,400	27,583.00	14.1162	23,440.70	11.9963
195,500	27,597.50	14.1164	23,460.00	12.0000
195,600	27,612.00	14.1166	23,472.00	12.0000
195,700	27,626.50	14.1168	23,491.30	12.0037
195,800	27,641.00	14.1170	23,503.30	12.0037
195,900	27,655.50	14.1172	23,522.55	12.0074
196,000	27,670.00	14.1173	23,541.80	12.0111
196,100	27,684.50	14.1175	23,553.85	12.0111
196,200	27,699.00	14.1177	23,573.10	12.0148
196,300	27,713.50	14.1179	23,585.10	12.0148
196,400	27,728.00	14.1181	23,604.35	12.0185
196,500	27,742.50	14.1183	23,616.40	12.0185
196,600	27,757.00	14.1185	23,635.65	12.0222
196,700	27,771.50	14.1187	23,647.65	12.0222
196,800	27,786.00	14.1189	23,666.95	12.0259
196,900	27,800.50	14.1191	23,678.95	12.0259
197,000	27,815.00	14.1193	23,698.20	12.0295
197,100	27,829.50	14.1195	23,717.45	12.0332
197,200	27,844.00	14.1197	23,729.50	12.0332
197,300	27,858.50	14.1199	23,748.75	12.0369
197,400	27,873.00	14.1201	23,760.75	12.0369
197,500	27,887.50	14.1203	23,780.00	12.0405
197,600	27,902.00	14.1204	23,792.05	12.0405

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
197,700	27,916.50	14.1206	23,811.30	12.0442
197,800	27,931.00	14.1208	23,823.35	12.0442
197,900	27,945.50	14.1210	23,842.60	12.0478
198,000	27,960.00	14.1212	23,861.80	12.0514
198,100	27,974.50	14.1214	23,873.85	12.0514
198,200	27,989.00	14.1216	23,893.10	12.0550
198,300	28,003.50	14.1218	23,905.15	12.0550
198,400	28,018.00	14.1220	23,924.40	12.0587
198,500	28,032.50	14.1222	23,936.45	12.0587
198,600	28,047.00	14.1224	23,955.65	12.0623
198,700	28,061.50	14.1225	23,967.75	12.0623
198,800	28,076.00	14.1227	23,986.95	12.0659
198,900	28,090.50	14.1229	23,999.00	12.0659
199,000	28,105.00	14.1231	24,018.25	12.0695
199,100	28,119.50	14.1233	24,037.45	12.0731
199,200	28,134.00	14.1235	24,049.55	12.0731
199,300	28,148.50	14.1237	24,068.75	12.0766
199,400	28,163.00	14.1239	24,080.80	12.0766
199,500	28,177.50	14.1241	24,100.05	12.0802
199,600	28,192.00	14.1242	24,112.10	12.0802
199,700	28,206.50	14.1244	24,131.35	12.0838
199,800	28,221.00	14.1246	24,143.40	12.0838
199,900	28,235.50	14.1248	24,162.60	12.0874
200,000	28,250.00	14.1250	24,181.80	12.0909
200,100	28,264.50	14.1252	24,193.90	12.0909
200,200	28,279.00	14.1254	24,214.00	12.0949
200,300	28,293.50	14.1256	24,226.10	12.0949
200,400	28,308.00	14.1257	24,246.20	12.0989
200,500	28,322.50	14.1259	24,258.30	12.0989
200,600	28,337.00	14.1261	24,278.40	12.1029
200,700	28,351.50	14.1263	24,290.50	12.1029
200,800	28,366.00	14.1265	24,310.60	12.1069
200,900	28,380.50	14.1267	24,322.75	12.1069
201,000	28,395.00	14.1269	24,342.85	12.1109
201,100	28,409.50	14.1271	24,362.90	12.1148
201,200	28,424.00	14.1272	24,375.05	12.1148
201,300	28,438.50	14.1274	24,395.10	12.1188
201,400	28,453.00	14.1276	24,407.25	12.1188
201,500	28,467.50	14.1278	24,427.35	12.1227
201,600	28,482.00	14.1280	24,439.45	12.1227
201,700	28,496.50	14.1282	24,459.55	12.1267
201,800	28,511.00	14.1283	24,471.65	12.1267
201,900	28,525.50	14.1285	24,491.75	12.1306
202,000	28,540.00	14.1287	24,511.80	12.1346
202,100	28,554.50	14.1289	24,523.95	12.1346
202,200	28,569.00	14.1291	24,544.05	12.1385
202,300	28,583.50	14.1293	24,556.15	12.1385

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
202,400	28,598.00	14.1294	24,576.25	12.1424
202,500	28,612.50	14.1296	24,588.40	12.1424
202,600	28,627.00	14.1298	24,608.45	12.1463
202,700	28,641.50	14.1300	24,620.60	12.1463
202,800	28,656.00	14.1302	24,640.65	12.1502
202,900	28,670.50	14.1304	24,652.80	12.1502
203,000	28,685.00	14.1305	24,672.85	12.1541
203,100	28,699.50	14.1307	24,692.90	12.1580
203,200	28,714.00	14.1309	24,705.10	12.1580
203,300	28,728.50	14.1311	24,725.15	12.1619
203,400	28,743.00	14.1313	24,737.30	12.1619
203,500	28,757.50	14.1314	24,757.35	12.1658
203,600	28,772.00	14.1316	24,769.50	12.1658
203,700	28,786.50	14.1318	24,789.55	12.1696
203,800	28,801.00	14.1320	24,801.75	12.1696
203,900	28,815.50	14.1322	24,821.80	12.1735
204,000	28,830.00	14.1324	24,841.80	12.1774
204,100	28,844.50	14.1325	24,854.00	12.1774
204,200	28,859.00	14.1327	24,874.05	12.1812
204,300	28,873.50	14.1329	24,886.20	12.1812
204,400	28,888.00	14.1331	24,906.25	12.1851
204,500	28,902.50	14.1333	24,918.45	12.1851
204,600	28,917.00	14.1334	24,938.45	12.1889
204,700	28,931.50	14.1336	24,950.65	12.1889
204,800	28,946.00	14.1338	24,970.70	12.1927
204,900	28,960.50	14.1340	24,982.90	12.1927
205,000	28,975.00	14.1341	25,002.90	12.1965
205,100	28,989.50	14.1343	25,022.95	12.2004
205,200	29,004.00	14.1345	25,035.15	12.2004
205,300	29,018.50	14.1347	25,055.15	12.2042
205,400	29,033.00	14.1349	25,067.35	12.2042
205,500	29,047.50	14.1350	25,087.35	12.2080
205,600	29,062.00	14.1352	25,099.60	12.2080
205,700	29,076.50	14.1354	25,119.60	12.2118
205,800	29,091.00	14.1356	25,131.80	12.2118
205,900	29,105.50	14.1357	25,151.80	12.2155
206,000	29,120.00	14.1359	25,171.80	12.2193
206,100	29,134.50	14.1361	25,184.05	12.2193
206,200	29,149.00	14.1363	25,204.05	12.2231
206,300	29,163.50	14.1365	25,216.25	12.2231
206,400	29,178.00	14.1366	25,236.25	12.2269
206,500	29,192.50	14.1368	25,248.50	12.2269
206,600	29,207.00	14.1370	25,268.50	12.2306
206,700	29,221.50	14.1372	25,280.70	12.2306
206,800	29,236.00	14.1373	25,300.70	12.2344
206,900	29,250.50	14.1375	25,312.95	12.2344
207,000	29,265.00	14.1377	25,332.95	12.2381

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
207,100	29,279.50	14.1379	25,352.95	12.2419
207,200	29,294.00	14.1380	25,365.15	12.2419
207,300	29,308.50	14.1382	25,385.15	12.2456
207,400	29,323.00	14.1384	25,397.40	12.2456
207,500	29,337.50	14.1386	25,417.40	12.2493
207,600	29,352.00	14.1387	25,429.65	12.2493
207,700	29,366.50	14.1389	25,449.60	12.2531
207,800	29,381.00	14.1391	25,461.85	12.2531
207,900	29,395.50	14.1392	25,481.85	12.2568
208,000	29,410.00	14.1394	25,501.80	12.2605
208,100	29,424.50	14.1396	25,514.10	12.2605
208,200	29,439.00	14.1398	25,534.05	12.2642
208,300	29,453.50	14.1399	25,546.30	12.2642
208,400	29,468.00	14.1401	25,566.30	12.2679
208,500	29,482.50	14.1403	25,578.55	12.2679
208,600	29,497.00	14.1405	25,598.50	12.2716
208,700	29,511.50	14.1406	25,610.80	12.2716
208,800	29,526.00	14.1408	25,630.75	12.2753
208,900	29,540.50	14.1410	25,643.00	12.2753
209,000	29,555.00	14.1411	25,663.00	12.2789
209,100	29,569.50	14.1413	25,682.95	12.2826
209,200	29,584.00	14.1415	25,695.20	12.2826
209,300	29,598.50	14.1417	25,715.15	12.2863
209,400	29,613.00	14.1418	25,727.45	12.2863
209,500	29,627.50	14.1420	25,747.40	12.2899
209,600	29,642.00	14.1422	25,759.70	12.2899
209,700	29,656.50	14.1423	25,779.65	12.2936
209,800	29,671.00	14.1425	25,791.95	12.2936
209,900	29,685.50	14.1427	25,811.90	12.2972
210,000	29,700.00	14.1429	25,831.80	12.3009
210,100	29,714.50	14.1430	25,844.10	12.3009
210,200	29,729.00	14.1432	25,864.05	12.3045
210,300	29,743.50	14.1434	25,876.35	12.3045
210,400	29,758.00	14.1435	25,896.30	12.3081
210,500	29,772.50	14.1437	25,908.60	12.3081
210,600	29,787.00	14.1439	25,928.55	12.3117
210,700	29,801.50	14.1440	25,940.85	12.3117
210,800	29,816.00	14.1442	25,960.75	12.3154
210,900	29,830.50	14.1444	25,973.10	12.3154
211,000	29,845.00	14.1445	25,993.00	12.3190
211,100	29,859.50	14.1447	26,012.95	12.3226
211,200	29,874.00	14.1449	26,025.25	12.3226
211,300	29,888.50	14.1451	26,045.20	12.3262
211,400	29,903.00	14.1452	26,057.50	12.3262
211,500	29,917.50	14.1454	26,077.40	12.3298
211,600	29,932.00	14.1456	26,089.75	12.3298
211,700	29,946.50	14.1457	26,109.65	12.3333

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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				
211,800	29,961.00	14.1459	26,122.00	12.3333
211,900	29,975.50	14.1461	26,141.90	12.3369
212,000	29,990.00	14.1462	26,161.80	12.3405
212,100	30,004.50	14.1464	26,174.15	12.3405
212,200	30,019.00	14.1466	26,194.05	12.3440
212,300	30,033.50	14.1467	26,206.40	12.3440
212,400	30,048.00	14.1469	26,226.30	12.3476
212,500	30,062.50	14.1471	26,238.65	12.3476
212,600	30,077.00	14.1472	26,258.55	12.3512
212,700	30,091.50	14.1474	26,270.90	12.3512
212,800	30,106.00	14.1476	26,290.80	12.3547
212,900	30,120.50	14.1477	26,303.15	12.3547
213,000	30,135.00	14.1479	26,323.05	12.3582
213,100	30,149.50	14.1481	26,342.95	12.3618
213,200	30,164.00	14.1482	26,355.30	12.3618
213,300	30,178.50	14.1484	26,375.20	12.3653
213,400	30,193.00	14.1485	26,387.55	12.3653
213,500	30,207.50	14.1487	26,407.45	12.3688
213,600	30,222.00	14.1489	26,419.80	12.3688
213,700	30,236.50	14.1490	26,439.70	12.3723
213,800	30,251.00	14.1492	26,452.05	12.3723
213,900	30,265.50	14.1494	26,471.95	12.3759
214,000	30,280.00	14.1495	26,491.80	12.3794
214,100	30,294.50	14.1497	26,504.20	12.3794
214,200	30,309.00	14.1499	26,524.05	12.3829
214,300	30,323.50	14.1500	26,536.45	12.3829
214,400	30,338.00	14.1502	26,556.30	12.3863
214,500	30,352.50	14.1503	26,568.70	12.3863
214,600	30,367.00	14.1505	26,588.60	12.3898
214,700	30,381.50	14.1507	26,600.95	12.3898
214,800	30,396.00	14.1508	26,620.85	12.3933
214,900	30,410.50	14.1510	26,633.20	12.3933
215,000	30,425.00	14.1512	26,653.10	12.3968
215,100	30,439.50	14.1513	26,672.95	12.4003
215,200	30,454.00	14.1515	26,685.35	12.4003
215,300	30,468.50	14.1516	26,705.20	12.4037
215,400	30,483.00	14.1518	26,717.60	12.4037
215,500	30,497.50	14.1520	26,737.45	12.4072
215,600	30,512.00	14.1521	26,749.85	12.4072
215,700	30,526.50	14.1523	26,769.70	12.4106
215,800	30,541.00	14.1525	26,782.15	12.4106
215,900	30,555.50	14.1526	26,802.00	12.4141
216,000	30,570.00	14.1528	26,821.80	12.4175
216,100	30,584.50	14.1529	26,834.25	12.4175
216,200	30,599.00	14.1531	26,854.10	12.4209
216,300	30,613.50	14.1533	26,866.50	12.4209
216,400	30,628.00	14.1534	26,886.35	12.4244

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
216,500	30,642.50	14.1536	26,898.75	12.4244
216,600	30,657.00	14.1537	26,918.60	12.4278
216,700	30,671.50	14.1539	26,931.00	12.4278
216,800	30,686.00	14.1541	26,950.85	12.4312
216,900	30,700.50	14.1542	26,963.30	12.4312
217,000	30,715.00	14.1544	26,983.10	12.4346
217,100	30,729.50	14.1545	27,002.95	12.4380
217,200	30,744.00	14.1547	27,015.40	12.4380
217,300	30,758.50	14.1549	27,035.20	12.4414
217,400	30,773.00	14.1550	27,047.65	12.4414
217,500	30,787.50	14.1552	27,067.45	12.4448
217,600	30,802.00	14.1553	27,079.90	12.4448
217,700	30,816.50	14.1555	27,099.75	12.4482
217,800	30,831.00	14.1556	27,112.20	12.4482
217,900	30,845.50	14.1558	27,132.00	12.4516
218,000	30,860.00	14.1560	27,151.80	12.4550
218,100	30,874.50	14.1561	27,164.25	12.4550
218,200	30,889.00	14.1563	27,184.10	12.4583
218,300	30,903.50	14.1564	27,196.55	12.4583
218,400	30,918.00	14.1566	27,216.35	12.4617
218,500	30,932.50	14.1568	27,228.80	12.4617
218,600	30,947.00	14.1569	27,248.60	12.4651
218,700	30,961.50	14.1571	27,261.10	12.4651
218,800	30,976.00	14.1572	27,280.90	12.4684
218,900	30,990.50	14.1574	27,293.35	12.4684
219,000	31,005.00	14.1575	27,313.15	12.4718
219,100	31,019.50	14.1577	27,332.95	12.4751
219,200	31,034.00	14.1578	27,345.45	12.4751
219,300	31,048.50	14.1580	27,365.20	12.4784
219,400	31,063.00	14.1582	27,377.70	12.4784
219,500	31,077.50	14.1583	27,397.50	12.4818
219,600	31,092.00	14.1585	27,409.95	12.4818
219,700	31,106.50	14.1586	27,429.75	12.4851
219,800	31,121.00	14.1588	27,442.25	12.4851
219,900	31,135.50	14.1589	27,462.05	12.4884
220,000	31,150.00	14.1591	27,481.80	12.4917
220,100	31,164.50	14.1592	27,494.30	12.4917
220,200	31,179.00	14.1594	27,514.10	12.4950
220,300	31,193.50	14.1596	27,526.60	12.4950
220,400	31,208.00	14.1597	27,546.35	12.4983
220,500	31,222.50	14.1599	27,558.85	12.4983
220,600	31,237.00	14.1600	27,578.65	12.5016
220,700	31,251.50	14.1602	27,591.15	12.5016
220,800	31,266.00	14.1603	27,610.90	12.5049
220,900	31,280.50	14.1605	27,623.40	12.5049
221,000	31,295.00	14.1606	27,643.20	12.5082
221,100	31,309.50	14.1608	27,662.95	12.5115

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
221,200	31,324.00	14.1609	27,675.45	12.5115
221,300	31,338.50	14.1611	27,695.25	12.5148
221,400	31,353.00	14.1612	27,707.75	12.5148
221,500	31,367.50	14.1614	27,727.50	12.5181
221,600	31,382.00	14.1616	27,740.05	12.5181
221,700	31,396.50	14.1617	27,759.80	12.5213
221,800	31,411.00	14.1619	27,772.30	12.5213
221,900	31,425.50	14.1620	27,792.05	12.5246
222,000	31,440.00	14.1622	27,811.80	12.5278
222,100	31,454.50	14.1623	27,824.35	12.5278
222,200	31,469.00	14.1625	27,844.10	12.5311
222,300	31,483.50	14.1626	27,856.65	12.5311
222,400	31,498.00	14.1628	27,876.40	12.5343
222,500	31,512.50	14.1629	27,888.90	12.5343
222,600	31,527.00	14.1631	27,908.65	12.5376
222,700	31,541.50	14.1632	27,921.20	12.5376
222,800	31,556.00	14.1634	27,940.95	12.5408
222,900	31,570.50	14.1635	27,953.50	12.5408
223,000	31,585.00	14.1637	27,973.20	12.5440
223,100	31,599.50	14.1638	27,992.95	12.5473
223,200	31,614.00	14.1640	28,005.50	12.5473
223,300	31,628.50	14.1641	28,025.25	12.5505
223,400	31,643.00	14.1643	28,037.80	12.5505
223,500	31,657.50	14.1644	28,057.50	12.5537
223,600	31,672.00	14.1646	28,070.10	12.5537
223,700	31,686.50	14.1647	28,089.80	12.5569
223,800	31,701.00	14.1649	28,102.35	12.5569
223,900	31,715.50	14.1650	28,122.10	12.5601
224,000	31,730.00	14.1652	28,141.80	12.5633
224,100	31,744.50	14.1653	28,154.40	12.5633
224,200	31,759.00	14.1655	28,174.10	12.5665
224,300	31,773.50	14.1656	28,186.65	12.5665
224,400	31,788.00	14.1658	28,206.40	12.5697
224,500	31,802.50	14.1659	28,218.95	12.5697
224,600	31,817.00	14.1661	28,238.70	12.5729
224,700	31,831.50	14.1662	28,251.25	12.5729
224,800	31,846.00	14.1664	28,270.95	12.5761
224,900	31,860.50	14.1665	28,283.55	12.5761
225,000	31,875.00	14.1667	28,303.25	12.5792
225,100	31,889.50	14.1668	28,322.95	12.5824
225,200	31,904.00	14.1670	28,335.55	12.5824
225,300	31,918.50	14.1671	28,355.25	12.5856
225,400	31,933.00	14.1673	28,367.85	12.5856
225,500	31,947.50	14.1674	28,387.55	12.5887
225,600	31,962.00	14.1676	28,400.15	12.5887
225,700	31,976.50	14.1677	28,419.85	12.5919
225,800	31,991.00	14.1678	28,432.40	12.5919

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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				
225,900	32,005.50	14.1680	28,452.10	12.5950
226,000	32,020.00	14.1681	28,471.80	12.5981
226,100	32,034.50	14.1683	28,484.40	12.5981
226,200	32,049.00	14.1684	28,504.10	12.6013
226,300	32,063.50	14.1686	28,516.70	12.6013
226,400	32,078.00	14.1687	28,536.40	12.6044
226,500	32,092.50	14.1689	28,549.00	12.6044
226,600	32,107.00	14.1690	28,568.70	12.6075
226,700	32,121.50	14.1692	28,581.30	12.6075
226,800	32,136.00	14.1693	28,601.00	12.6107
226,900	32,150.50	14.1695	28,613.60	12.6107
227,000	32,165.00	14.1696	28,633.30	12.6138
227,100	32,179.50	14.1697	28,652.95	12.6169
227,200	32,194.00	14.1699	28,665.60	12.6169
227,300	32,208.50	14.1700	28,685.25	12.6200
227,400	32,223.00	14.1702	28,697.90	12.6200
227,500	32,237.50	14.1703	28,717.55	12.6231
227,600	32,252.00	14.1705	28,730.20	12.6231
227,700	32,266.50	14.1706	28,749.85	12.6262
227,800	32,281.00	14.1708	28,762.50	12.6262
227,900	32,295.50	14.1709	28,782.15	12.6293
228,000	32,310.00	14.1711	28,801.80	12.6324
228,100	32,324.50	14.1712	28,814.45	12.6324
228,200	32,339.00	14.1713	28,834.10	12.6355
228,300	32,353.50	14.1715	28,846.75	12.6355
228,400	32,368.00	14.1716	28,866.40	12.6385
228,500	32,382.50	14.1718	28,879.05	12.6385
228,600	32,397.00	14.1719	28,898.70	12.6416
228,700	32,411.50	14.1721	28,911.35	12.6416
228,800	32,426.00	14.1722	28,931.00	12.6447
228,900	32,440.50	14.1723	28,943.65	12.6447
229,000	32,455.00	14.1725	28,963.30	12.6477
229,100	32,469.50	14.1726	28,982.95	12.6508
229,200	32,484.00	14.1728	28,995.60	12.6508
229,300	32,498.50	14.1729	29,015.25	12.6538
229,400	32,513.00	14.1731	29,027.90	12.6538
229,500	32,527.50	14.1732	29,047.55	12.6569
229,600	32,542.00	14.1733	29,060.25	12.6569
229,700	32,556.50	14.1735	29,079.85	12.6599
229,800	32,571.00	14.1736	29,092.55	12.6599
229,900	32,585.50	14.1738	29,112.20	12.6630
230,000	32,600.00	14.1739	29,131.80	12.6660
230,100	32,614.50	14.1741	29,144.50	12.6660
230,200	32,629.00	14.1742	29,164.10	12.6690
230,300	32,643.50	14.1743	29,176.80	12.6690
230,400	32,658.00	14.1745	29,196.45	12.6721
230,500	32,672.50	14.1746	29,209.10	12.6721



Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
230,600	32,687.00	14.1748	29,228.75	12.6751
230,700	32,701.50	14.1749	29,241.40	12.6751
230,800	32,716.00	14.1750	29,261.05	12.6781
230,900	32,730.50	14.1752	29,273.70	12.6781
231,000	32,745.00	14.1753	29,293.35	12.6811
231,100	32,759.50	14.1755	29,312.95	12.6841
231,200	32,774.00	14.1756	29,325.65	12.6841
231,300	32,788.50	14.1757	29,345.30	12.6871
231,400	32,803.00	14.1759	29,357.95	12.6871
231,500	32,817.50	14.1760	29,377.60	12.6901
231,600	32,832.00	14.1762	29,390.30	12.6901
231,700	32,846.50	14.1763	29,409.90	12.6931
231,800	32,861.00	14.1764	29,422.60	12.6931
231,900	32,875.50	14.1766	29,442.20	12.6961
232,000	32,890.00	14.1767	29,461.80	12.6991
232,100	32,904.50	14.1769	29,474.50	12.6991
232,200	32,919.00	14.1770	29,494.15	12.7020
232,300	32,933.50	14.1771	29,506.85	12.7020
232,400	32,948.00	14.1773	29,526.45	12.7050
232,500	32,962.50	14.1774	29,539.15	12.7050
232,600	32,977.00	14.1776	29,558.75	12.7080
232,700	32,991.50	14.1777	29,571.45	12.7080
232,800	33,006.00	14.1778	29,591.05	12.7109
232,900	33,020.50	14.1780	29,603.75	12.7109
233,000	33,035.00	14.1781	29,623.40	12.7139
233,100	33,049.50	14.1782	29,642.95	12.7168
233,200	33,064.00	14.1784	29,655.70	12.7168
233,300	33,078.50	14.1785	29,675.30	12.7198
233,400	33,093.00	14.1787	29,688.00	12.7198
233,500	33,107.50	14.1788	29,707.60	12.7227
233,600	33,122.00	14.1789	29,720.30	12.7227
233,700	33,136.50	14.1791	29,739.90	12.7257
233,800	33,151.00	14.1792	29,752.65	12.7257
233,900	33,165.50	14.1794	29,772.25	12.7286
234,000	33,180.00	14.1795	29,791.80	12.7315
234,100	33,194.50	14.1796	29,804.55	12.7315
234,200	33,209.00	14.1798	29,824.15	12.7345
234,300	33,223.50	14.1799	29,836.85	12.7345
234,400	33,238.00	14.1800	29,856.45	12.7374
234,500	33,252.50	14.1802	29,869.20	12.7374
234,600	33,267.00	14.1803	29,888.75	12.7403
234,700	33,281.50	14.1804	29,901.50	12.7403
234,800	33,296.00	14.1806	29,921.10	12.7432
234,900	33,310.50	14.1807	29,933.85	12.7432
235,000	33,325.00	14.1809	29,953.40	12.7461
235,100	33,339.50	14.1810	29,973.00	12.7490
235,200	33,354.00	14.1811	29,985.75	12.7490

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
235,300	33,368.50	14.1813	30,005.30	12.7519
235,400	33,383.00	14.1814	30,018.05	12.7519
235,500	33,397.50	14.1815	30,037.60	12.7548
235,600	33,412.00	14.1817	30,050.35	12.7548
235,700	33,426.50	14.1818	30,069.95	12.7577
235,800	33,441.00	14.1819	30,082.70	12.7577
235,900	33,455.50	14.1821	30,102.25	12.7606
236,000	33,470.00	14.1822	30,121.80	12.7635
236,100	33,484.50	14.1823	30,134.60	12.7635
236,200	33,499.00	14.1825	30,154.15	12.7664
236,300	33,513.50	14.1826	30,166.90	12.7664
236,400	33,528.00	14.1827	30,186.45	12.7692
236,500	33,542.50	14.1829	30,199.25	12.7692
236,600	33,557.00	14.1830	30,218.80	12.7721
236,700	33,571.50	14.1831	30,231.55	12.7721
236,800	33,586.00	14.1833	30,251.10	12.7750
236,900	33,600.50	14.1834	30,263.90	12.7750
237,000	33,615.00	14.1835	30,283.45	12.7778
237,100	33,629.50	14.1837	30,303.00	12.7807
237,200	33,644.00	14.1838	30,315.75	12.7807
237,300	33,658.50	14.1839	30,335.30	12.7835
237,400	33,673.00	14.1841	30,348.10	12.7835
237,500	33,687.50	14.1842	30,367.65	12.7864
237,600	33,702.00	14.1843	30,380.40	12.7864
237,700	33,716.50	14.1845	30,399.95	12.7892
237,800	33,731.00	14.1846	30,412.75	12.7892
237,900	33,745.50	14.1847	30,432.30	12.7920
238,000	33,760.00	14.1849	30,451.80	12.7949
238,100	33,774.50	14.1850	30,464.60	12.7949
238,200	33,789.00	14.1851	30,484.15	12.7977
238,300	33,803.50	14.1853	30,496.95	12.7977
238,400	33,818.00	14.1854	30,516.45	12.8005
238,500	33,832.50	14.1855	30,529.25	12.8005
238,600	33,847.00	14.1857	30,548.80	12.8034
238,700	33,861.50	14.1858	30,561.60	12.8034
238,800	33,876.00	14.1859	30,581.15	12.8062
238,900	33,890.50	14.1861	30,593.95	12.8062
239,000	33,905.00	14.1862	30,613.45	12.8090
239,100	33,919.50	14.1863	30,633.00	12.8118
239,200	33,934.00	14.1865	30,645.80	12.8118
239,300	33,948.50	14.1866	30,665.30	12.8146
239,400	33,963.00	14.1867	30,678.15	12.8146
239,500	33,977.50	14.1868	30,697.65	12.8174
239,600	33,992.00	14.1870	30,710.45	12.8174
239,700	34,006.50	14.1871	30,730.00	12.8202
239,800	34,021.00	14.1872	30,742.80	12.8202
239,900	34,035.50	14.1874	30,762.30	12.8230

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
240,000	34,050.00	14.1875	30,781.80	12.8258
240,100	34,064.50	14.1876	30,794.65	12.8258
240,200	34,079.00	14.1878	30,814.15	12.8285
240,300	34,093.50	14.1879	30,827.00	12.8285
240,400	34,108.00	14.1880	30,846.50	12.8313
240,500	34,122.50	14.1881	30,859.30	12.8313
240,600	34,137.00	14.1883	30,878.80	12.8341
240,700	34,151.50	14.1884	30,891.65	12.8341
240,800	34,166.00	14.1885	30,911.15	12.8369
240,900	34,180.50	14.1887	30,924.00	12.8369
241,000	34,195.00	14.1888	30,943.50	12.8396
241,100	34,209.50	14.1889	30,963.00	12.8424
241,200	34,224.00	14.1891	30,975.85	12.8424
241,300	34,238.50	14.1892	30,995.30	12.8451
241,400	34,253.00	14.1893	31,008.15	12.8451
241,500	34,267.50	14.1894	31,027.65	12.8479
241,600	34,282.00	14.1896	31,040.50	12.8479
241,700	34,296.50	14.1897	31,060.00	12.8506
241,800	34,311.00	14.1898	31,072.85	12.8506
241,900	34,325.50	14.1900	31,092.35	12.8534
242,000	34,340.00	14.1901	31,111.80	12.8561
242,100	34,354.50	14.1902	31,124.65	12.8561
242,200	34,369.00	14.1903	31,144.15	12.8589
242,300	34,383.50	14.1905	31,157.00	12.8589
242,400	34,398.00	14.1906	31,176.50	12.8616
242,500	34,412.50	14.1907	31,189.35	12.8616
242,600	34,427.00	14.1908	31,208.85	12.8643
242,700	34,441.50	14.1910	31,221.70	12.8643
242,800	34,456.00	14.1911	31,241.20	12.8670
242,900	34,470.50	14.1912	31,254.05	12.8670
243,000	34,485.00	14.1914	31,273.50	12.8698
243,100	34,499.50	14.1915	31,293.00	12.8725
243,200	34,514.00	14.1916	31,305.85	12.8725
243,300	34,528.50	14.1917	31,325.35	12.8752
243,400	34,543.00	14.1919	31,338.20	12.8752
243,500	34,557.50	14.1920	31,357.65	12.8779
243,600	34,572.00	14.1921	31,370.55	12.8779
243,700	34,586.50	14.1922	31,390.00	12.8806
243,800	34,601.00	14.1924	31,402.90	12.8806
243,900	34,615.50	14.1925	31,422.35	12.8833
244,000	34,630.00	14.1926	31,441.80	12.8860
244,100	34,644.50	14.1927	31,454.70	12.8860
244,200	34,659.00	14.1929	31,474.15	12.8887
244,300	34,673.50	14.1930	31,487.05	12.8887
244,400	34,688.00	14.1931	31,506.50	12.8914
244,500	34,702.50	14.1933	31,519.40	12.8914
244,600	34,717.00	14.1934	31,538.85	12.8941

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
244,700	34,731.50	14.1935	31,551.75	12.8941
244,800	34,746.00	14.1936	31,571.20	12.8967
244,900	34,760.50	14.1938	31,584.10	12.8967
245,000	34,775.00	14.1939	31,603.55	12.8994
245,100	34,789.50	14.1940	31,623.00	12.9021
245,200	34,804.00	14.1941	31,635.90	12.9021
245,300	34,818.50	14.1943	31,655.35	12.9047
245,400	34,833.00	14.1944	31,668.25	12.9047
245,500	34,847.50	14.1945	31,687.70	12.9074
245,600	34,862.00	14.1946	31,700.60	12.9074
245,700	34,876.50	14.1947	31,720.05	12.9101
245,800	34,891.00	14.1949	31,732.95	12.9101
245,900	34,905.50	14.1950	31,752.40	12.9127
246,000	34,920.00	14.1951	31,771.80	12.9154
246,100	34,934.50	14.1952	31,784.75	12.9154
246,200	34,949.00	14.1954	31,804.15	12.9180
246,300	34,963.50	14.1955	31,817.10	12.9180
246,400	34,978.00	14.1956	31,836.50	12.9207
246,500	34,992.50	14.1957	31,849.45	12.9207
246,600	35,007.00	14.1959	31,868.85	12.9233
246,700	35,021.50	14.1960	31,881.80	12.9233
246,800	35,036.00	14.1961	31,901.20	12.9259
246,900	35,050.50	14.1962	31,914.15	12.9259
247,000	35,065.00	14.1964	31,933.55	12.9286
247,100	35,079.50	14.1965	31,953.00	12.9312
247,200	35,094.00	14.1966	31,965.90	12.9312
247,300	35,108.50	14.1967	31,985.35	12.9338
247,400	35,123.00	14.1968	31,998.30	12.9338
247,500	35,137.50	14.1970	32,017.70	12.9364
247,600	35,152.00	14.1971	32,030.65	12.9364
247,700	35,166.50	14.1972	32,050.05	12.9391
247,800	35,181.00	14.1973	32,063.00	12.9391
247,900	35,195.50	14.1975	32,082.40	12.9417
248,000	35,210.00	14.1976	32,101.80	12.9443
248,100	35,224.50	14.1977	32,114.75	12.9443
248,200	35,239.00	14.1978	32,134.15	12.9469
248,300	35,253.50	14.1979	32,147.10	12.9469
248,400	35,268.00	14.1981	32,166.55	12.9495
248,500	35,282.50	14.1982	32,179.50	12.9495
248,600	35,297.00	14.1983	32,198.90	12.9521
248,700	35,311.50	14.1984	32,211.85	12.9521
248,800	35,326.00	14.1986	32,231.25	12.9547
248,900	35,340.50	14.1987	32,244.20	12.9547
249,000	35,355.00	14.1988	32,263.60	12.9573
249,100	35,369.50	14.1989	32,283.00	12.9599
249,200	35,384.00	14.1990	32,295.95	12.9599
249,300	35,398.50	14.1992	32,315.35	12.9624

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
249,400	35,413.00	14.1993	32,328.30	12.9624
249,500	35,427.50	14.1994	32,347.70	12.9650
249,600	35,442.00	14.1995	32,360.70	12.9650
249,700	35,456.50	14.1996	32,380.05	12.9676
249,800	35,471.00	14.1998	32,393.05	12.9676
249,900	35,485.50	14.1999	32,412.45	12.9702
250,000	35,500.00	14.2000	32,431.80	12.9727
250,100	35,514.50	14.2001	32,444.80	12.9727
250,200	35,529.00	14.2002	32,464.20	12.9753
250,300	35,543.50	14.2004	32,477.15	12.9753
250,400	35,558.00	14.2005	32,496.55	12.9779
250,500	35,572.50	14.2006	32,509.50	12.9779
250,600	35,587.00	14.2007	32,528.90	12.9804
250,700	35,601.50	14.2008	32,541.90	12.9804
250,800	35,616.00	14.2010	32,561.25	12.9830
250,900	35,630.50	14.2011	32,574.25	12.9830
251,000	35,645.00	14.2012	32,593.60	12.9855
251,100	35,659.50	14.2013	32,613.00	12.9881
251,200	35,674.00	14.2014	32,626.00	12.9881
251,300	35,688.50	14.2016	32,645.35	12.9906
251,400	35,703.00	14.2017	32,658.35	12.9906
251,500	35,717.50	14.2018	32,677.70	12.9931
251,600	35,732.00	14.2019	32,690.70	12.9931
251,700	35,746.50	14.2020	32,710.10	12.9957
251,800	35,761.00	14.2021	32,723.10	12.9957
251,900	35,775.50	14.2023	32,742.45	12.9982
252,000	35,790.00	14.2024	32,761.80	13.0007
252,100	35,804.50	14.2025	32,774.80	13.0007
252,200	35,819.00	14.2026	32,794.20	13.0032
252,300	35,833.50	14.2027	32,807.20	13.0032
252,400	35,848.00	14.2029	32,826.55	13.0058
252,500	35,862.50	14.2030	32,839.55	13.0058
252,600	35,877.00	14.2031	32,858.90	13.0083
252,700	35,891.50	14.2032	32,871.90	13.0083
252,800	35,906.00	14.2033	32,891.30	13.0108
252,900	35,920.50	14.2034	32,904.30	13.0108
253,000	35,935.00	14.2036	32,923.65	13.0133
253,100	35,949.50	14.2037	32,943.00	13.0158
253,200	35,964.00	14.2038	32,956.00	13.0158
253,300	35,978.50	14.2039	32,975.35	13.0183
253,400	35,993.00	14.2040	32,988.40	13.0183
253,500	36,007.50	14.2041	33,007.75	13.0208
253,600	36,022.00	14.2043	33,020.75	13.0208
253,700	36,036.50	14.2044	33,040.10	13.0233
253,800	36,051.00	14.2045	33,053.15	13.0233
253,900	36,065.50	14.2046	33,072.50	13.0258
254,000	36,080.00	14.2047	33,091.80	13.0283

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
254,100	36,094.50	14.2048	33,104.85	13.0283
254,200	36,109.00	14.2050	33,124.20	13.0308
254,300	36,123.50	14.2051	33,137.20	13.0308
254,400	36,138.00	14.2052	33,156.55	13.0332
254,500	36,152.50	14.2053	33,169.60	13.0332
254,600	36,167.00	14.2054	33,188.95	13.0357
254,700	36,181.50	14.2055	33,201.95	13.0357
254,800	36,196.00	14.2057	33,221.30	13.0382
254,900	36,210.50	14.2058	33,234.35	13.0382
255,000	36,225.00	14.2059	33,253.65	13.0407
255,100	36,239.50	14.2060	33,273.00	13.0431
255,200	36,254.00	14.2061	33,286.05	13.0431
255,300	36,268.50	14.2062	33,305.40	13.0456
255,400	36,283.00	14.2063	33,318.40	13.0456
255,500	36,297.50	14.2065	33,337.75	13.0480
255,600	36,312.00	14.2066	33,350.80	13.0480
255,700	36,326.50	14.2067	33,370.10	13.0505
255,800	36,341.00	14.2068	33,383.15	13.0505
255,900	36,355.50	14.2069	33,402.50	13.0529
256,000	36,370.00	14.2070	33,421.80	13.0554
256,100	36,384.50	14.2071	33,434.85	13.0554
256,200	36,399.00	14.2073	33,454.20	13.0578
256,300	36,413.50	14.2074	33,467.25	13.0578
256,400	36,428.00	14.2075	33,486.55	13.0603
256,500	36,442.50	14.2076	33,499.65	13.0603
256,600	36,457.00	14.2077	33,518.95	13.0627
256,700	36,471.50	14.2078	33,532.00	13.0627
256,800	36,486.00	14.2079	33,551.30	13.0652
256,900	36,500.50	14.2081	33,564.40	13.0652
257,000	36,515.00	14.2082	33,583.70	13.0676
257,100	36,529.50	14.2083	33,603.00	13.0700
257,200	36,544.00	14.2084	33,616.10	13.0700
257,300	36,558.50	14.2085	33,635.40	13.0724
257,400	36,573.00	14.2086	33,648.45	13.0724
257,500	36,587.50	14.2087	33,667.75	13.0749
257,600	36,602.00	14.2089	33,680.85	13.0749
257,700	36,616.50	14.2090	33,700.15	13.0773
257,800	36,631.00	14.2091	33,713.20	13.0773
257,900	36,645.50	14.2092	33,732.50	13.0797
258,000	36,660.00	14.2093	33,751.80	13.0821
258,100	36,674.50	14.2094	33,764.90	13.0821
258,200	36,689.00	14.2095	33,784.20	13.0845
258,300	36,703.50	14.2096	33,797.30	13.0845
258,400	36,718.00	14.2098	33,816.60	13.0869
258,500	36,732.50	14.2099	33,829.65	13.0869
258,600	36,747.00	14.2100	33,848.95	13.0893
258,700	36,761.50	14.2101	33,862.05	13.0893

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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				
258,800	36,776.00	14.2102	33,881.35	13.0917
258,900	36,790.50	14.2103	33,894.45	13.0917
259,000	36,805.00	14.2104	33,913.70	13.0941
259,100	36,819.50	14.2105	33,933.00	13.0965
259,200	36,834.00	14.2106	33,946.10	13.0965
259,300	36,848.50	14.2108	33,965.40	13.0989
259,400	36,863.00	14.2109	33,978.50	13.0989
259,500	36,877.50	14.2110	33,997.75	13.1013
259,600	36,892.00	14.2111	34,010.85	13.1013
259,700	36,906.50	14.2112	34,030.15	13.1036
259,800	36,921.00	14.2113	34,043.25	13.1036
259,900	36,935.50	14.2114	34,062.55	13.1060
260,000	36,950.00	14.2115	34,081.80	13.1084
260,100	36,964.50	14.2116	34,094.95	13.1084
260,200	36,979.00	14.2118	34,114.20	13.1108
260,300	36,993.50	14.2119	34,127.30	13.1108
260,400	37,008.00	14.2120	34,146.60	13.1131
260,500	37,022.50	14.2121	34,159.70	13.1131
260,600	37,037.00	14.2122	34,178.95	13.1155
260,700	37,051.50	14.2123	34,192.10	13.1155
260,800	37,066.00	14.2124	34,211.35	13.1179
260,900	37,080.50	14.2125	34,224.50	13.1179
261,000	37,095.00	14.2126	34,243.75	13.1202
261,100	37,109.50	14.2128	34,263.00	13.1226
261,200	37,124.00	14.2129	34,276.15	13.1226
261,300	37,138.50	14.2130	34,295.40	13.1249
261,400	37,153.00	14.2131	34,308.50	13.1249
261,500	37,167.50	14.2132	34,327.80	13.1273
261,600	37,182.00	14.2133	34,340.90	13.1273
261,700	37,196.50	14.2134	34,360.15	13.1296
261,800	37,211.00	14.2135	34,373.30	13.1296
261,900	37,225.50	14.2136	34,392.55	13.1319
262,000	37,240.00	14.2137	34,411.80	13.1343
262,100	37,254.50	14.2138	34,424.95	13.1343
262,200	37,269.00	14.2140	34,444.20	13.1366
262,300	37,283.50	14.2141	34,457.35	13.1366
262,400	37,298.00	14.2142	34,476.60	13.1389
262,500	37,312.50	14.2143	34,489.75	13.1389
262,600	37,327.00	14.2144	34,509.00	13.1413
262,700	37,341.50	14.2145	34,522.15	13.1413
262,800	37,356.00	14.2146	34,541.40	13.1436
262,900	37,370.50	14.2147	34,554.50	13.1436
263,000	37,385.00	14.2148	34,573.75	13.1459
263,100	37,399.50	14.2149	34,593.00	13.1482
263,200	37,414.00	14.2150	34,606.15	13.1482
263,300	37,428.50	14.2152	34,625.40	13.1506
263,400	37,443.00	14.2153	34,638.55	13.1506

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
263,500	37,457.50	14.2154	34,657.80	13.1529
263,600	37,472.00	14.2155	34,670.95	13.1529
263,700	37,486.50	14.2156	34,690.20	13.1552
263,800	37,501.00	14.2157	34,703.35	13.1552
263,900	37,515.50	14.2158	34,722.60	13.1575
264,000	37,530.00	14.2159	34,741.80	13.1598
264,100	37,544.50	14.2160	34,755.00	13.1598
264,200	37,559.00	14.2161	34,774.20	13.1621
264,300	37,573.50	14.2162	34,787.35	13.1621
264,400	37,588.00	14.2163	34,806.60	13.1644
264,500	37,602.50	14.2164	34,819.75	13.1644
264,600	37,617.00	14.2166	34,839.00	13.1667
264,700	37,631.50	14.2167	34,852.15	13.1667
264,800	37,646.00	14.2168	34,871.40	13.1690
264,900	37,660.50	14.2169	34,884.55	13.1690
265,000	37,675.00	14.2170	34,903.80	13.1712
265,100	37,689.50	14.2171	34,923.00	13.1735
265,200	37,704.00	14.2172	34,936.20	13.1735
265,300	37,718.50	14.2173	34,955.40	13.1758
265,400	37,733.00	14.2174	34,968.60	13.1758
265,500	37,747.50	14.2175	34,987.80	13.1781
265,600	37,762.00	14.2176	35,001.00	13.1781
265,700	37,776.50	14.2177	35,020.20	13.1804
265,800	37,791.00	14.2178	35,033.40	13.1804
265,900	37,805.50	14.2179	35,052.60	13.1826
266,000	37,820.00	14.2180	35,071.80	13.1849
266,100	37,834.50	14.2182	35,085.00	13.1849
266,200	37,849.00	14.2183	35,104.20	13.1872
266,300	37,863.50	14.2184	35,117.40	13.1872
266,400	37,878.00	14.2185	35,136.60	13.1894
266,500	37,892.50	14.2186	35,149.80	13.1894
266,600	37,907.00	14.2187	35,169.00	13.1917
266,700	37,921.50	14.2188	35,182.20	13.1917
266,800	37,936.00	14.2189	35,201.40	13.1939
266,900	37,950.50	14.2190	35,214.60	13.1939
267,000	37,965.00	14.2191	35,233.80	13.1962
267,100	37,979.50	14.2192	35,253.00	13.1984
267,200	37,994.00	14.2193	35,266.20	13.1984
267,300	38,008.50	14.2194	35,285.40	13.2007
267,400	38,023.00	14.2195	35,298.60	13.2007
267,500	38,037.50	14.2196	35,317.80	13.2029
267,600	38,052.00	14.2197	35,331.00	13.2029
267,700	38,066.50	14.2198	35,350.20	13.2052
267,800	38,081.00	14.2199	35,363.45	13.2052
267,900	38,095.50	14.2200	35,382.60	13.2074
268,000	38,110.00	14.2201	35,401.80	13.2096
268,100	38,124.50	14.2203	35,415.05	13.2096



Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
268,200	38,139.00	14.2204	35,434.20	13.2119
268,300	38,153.50	14.2205	35,447.45	13.2119
268,400	38,168.00	14.2206	35,466.60	13.2141
268,500	38,182.50	14.2207	35,479.85	13.2141
268,600	38,197.00	14.2208	35,499.05	13.2163
268,700	38,211.50	14.2209	35,512.25	13.2163
268,800	38,226.00	14.2210	35,531.45	13.2185
268,900	38,240.50	14.2211	35,544.65	13.2185
269,000	38,255.00	14.2212	35,563.85	13.2208
269,100	38,269.50	14.2213	35,583.00	13.2230
269,200	38,284.00	14.2214	35,596.25	13.2230
269,300	38,298.50	14.2215	35,615.45	13.2252
269,400	38,313.00	14.2216	35,628.65	13.2252
269,500	38,327.50	14.2217	35,647.85	13.2274
269,600	38,342.00	14.2218	35,661.05	13.2274
269,700	38,356.50	14.2219	35,680.25	13.2296
269,800	38,371.00	14.2220	35,693.45	13.2296
269,900	38,385.50	14.2221	35,712.65	13.2318
270,000	38,400.00	14.2222	35,731.80	13.2340
270,100	38,414.50	14.2223	35,745.05	13.2340
270,200	38,429.00	14.2224	35,764.20	13.2362
270,300	38,443.50	14.2225	35,777.45	13.2362
270,400	38,458.00	14.2226	35,796.65	13.2384
270,500	38,472.50	14.2227	35,809.85	13.2384
270,600	38,487.00	14.2228	35,829.05	13.2406
270,700	38,501.50	14.2229	35,842.30	13.2406
270,800	38,516.00	14.2230	35,861.45	13.2428
270,900	38,530.50	14.2231	35,874.70	13.2428
271,000	38,545.00	14.2232	35,893.85	13.2450
271,100	38,559.50	14.2233	35,913.00	13.2471
271,200	38,574.00	14.2235	35,926.25	13.2471
271,300	38,588.50	14.2236	35,945.45	13.2493
271,400	38,603.00	14.2237	35,958.70	13.2493
271,500	38,617.50	14.2238	35,977.85	13.2515
271,600	38,632.00	14.2239	35,991.10	13.2515
271,700	38,646.50	14.2240	36,010.25	13.2537
271,800	38,661.00	14.2241	36,023.50	13.2537
271,900	38,675.50	14.2242	36,042.65	13.2559
272,000	38,690.00	14.2243	36,061.80	13.2580
272,100	38,704.50	14.2244	36,075.10	13.2580
272,200	38,719.00	14.2245	36,094.25	13.2602
272,300	38,733.50	14.2246	36,107.50	13.2602
272,400	38,748.00	14.2247	36,126.65	13.2623
272,500	38,762.50	14.2248	36,139.90	13.2623
272,600	38,777.00	14.2249	36,159.05	13.2645
272,700	38,791.50	14.2250	36,172.30	13.2645
272,800	38,806.00	14.2251	36,191.45	13.2667

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
272,900	38,820.50	14.2252	36,204.75	13.2667
273,000	38,835.00	14.2253	36,223.90	13.2688
273,100	38,849.50	14.2254	36,243.00	13.2710
273,200	38,864.00	14.2255	36,256.30	13.2710
273,300	38,878.50	14.2256	36,275.45	13.2731
273,400	38,893.00	14.2257	36,288.70	13.2731
273,500	38,907.50	14.2258	36,307.85	13.2753
273,600	38,922.00	14.2259	36,321.15	13.2753
273,700	38,936.50	14.2260	36,340.25	13.2774
273,800	38,951.00	14.2261	36,353.55	13.2774
273,900	38,965.50	14.2262	36,372.70	13.2795
274,000	38,980.00	14.2263	36,391.80	13.2817
274,100	38,994.50	14.2264	36,405.10	13.2817
274,200	39,009.00	14.2265	36,424.25	13.2838
274,300	39,023.50	14.2266	36,437.50	13.2838
274,400	39,038.00	14.2267	36,456.65	13.2860
274,500	39,052.50	14.2268	36,469.95	13.2860
274,600	39,067.00	14.2269	36,489.05	13.2881
274,700	39,081.50	14.2270	36,502.35	13.2881
274,800	39,096.00	14.2271	36,521.50	13.2902
274,900	39,110.50	14.2272	36,534.75	13.2902
275,000	39,125.00	14.2273	36,553.90	13.2923
275,100	39,139.50	14.2274	36,573.05	13.2944
275,200	39,154.00	14.2275	36,586.30	13.2944
275,300	39,168.50	14.2276	36,605.45	13.2966
275,400	39,183.00	14.2277	36,618.75	13.2966
275,500	39,197.50	14.2278	36,637.85	13.2987
275,600	39,212.00	14.2279	36,651.15	13.2987
275,700	39,226.50	14.2280	36,670.30	13.3008
275,800	39,241.00	14.2281	36,683.60	13.3008
275,900	39,255.50	14.2282	36,702.70	13.3029
276,000	39,270.00	14.2283	36,721.80	13.3050
276,100	39,284.50	14.2284	36,735.10	13.3050
276,200	39,299.00	14.2285	36,754.25	13.3071
276,300	39,313.50	14.2286	36,767.55	13.3071
276,400	39,328.00	14.2287	36,786.65	13.3092
276,500	39,342.50	14.2288	36,799.95	13.3092
276,600	39,357.00	14.2289	36,819.10	13.3113
276,700	39,371.50	14.2289	36,832.40	13.3113
276,800	39,386.00	14.2290	36,851.50	13.3134
276,900	39,400.50	14.2291	36,864.80	13.3134
277,000	39,415.00	14.2292	36,883.90	13.3155
277,100	39,429.50	14.2293	36,903.05	13.3176
277,200	39,444.00	14.2294	36,916.35	13.3176
277,300	39,458.50	14.2295	36,935.45	13.3197
277,400	39,473.00	14.2296	36,948.75	13.3197
277,500	39,487.50	14.2297	36,967.85	13.3218

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
277,600	39,502.00	14.2298	36,981.20	13.3218
277,700	39,516.50	14.2299	37,000.30	13.3238
277,800	39,531.00	14.2300	37,013.60	13.3238
277,900	39,545.50	14.2301	37,032.70	13.3259
278,000	39,560.00	14.2302	37,051.80	13.3280
278,100	39,574.50	14.2303	37,065.15	13.3280
278,200	39,589.00	14.2304	37,084.25	13.3301
278,300	39,603.50	14.2305	37,097.55	13.3301
278,400	39,618.00	14.2306	37,116.65	13.3321
278,500	39,632.50	14.2307	37,130.00	13.3321
278,600	39,647.00	14.2308	37,149.10	13.3342
278,700	39,661.50	14.2309	37,162.45	13.3342
278,800	39,676.00	14.2310	37,181.50	13.3363
278,900	39,690.50	14.2311	37,194.85	13.3363
279,000	39,705.00	14.2312	37,213.95	13.3383
279,100	39,719.50	14.2313	37,233.05	13.3404
279,200	39,734.00	14.2314	37,246.35	13.3404
279,300	39,748.50	14.2315	37,265.45	13.3424
279,400	39,763.00	14.2316	37,278.80	13.3424
279,500	39,777.50	14.2317	37,297.90	13.3445
279,600	39,792.00	14.2318	37,311.25	13.3445
279,700	39,806.50	14.2319	37,330.30	13.3466
279,800	39,821.00	14.2320	37,343.65	13.3466
279,900	39,835.50	14.2320	37,362.75	13.3486
280,000	39,850.00	14.2321	37,381.80	13.3506
280,100	39,864.50	14.2322	37,395.15	13.3506
280,200	39,879.00	14.2323	37,414.25	13.3527
280,300	39,893.50	14.2324	37,427.60	13.3527
280,400	39,908.00	14.2325	37,446.65	13.3547
280,500	39,922.50	14.2326	37,460.05	13.3547
280,600	39,937.00	14.2327	37,479.10	13.3568
280,700	39,951.50	14.2328	37,492.45	13.3568
280,800	39,966.00	14.2329	37,511.55	13.3588
280,900	39,980.50	14.2330	37,524.90	13.3588
281,000	39,995.00	14.2331	37,543.95	13.3608
281,100	40,009.50	14.2332	37,563.05	13.3629
281,200	40,024.00	14.2333	37,576.40	13.3629
281,300	40,038.50	14.2334	37,595.45	13.3649
281,400	40,053.00	14.2335	37,608.85	13.3649
281,500	40,067.50	14.2336	37,627.90	13.3669
281,600	40,082.00	14.2337	37,641.25	13.3669
281,700	40,096.50	14.2338	37,660.35	13.3689
281,800	40,111.00	14.2339	37,673.70	13.3689
281,900	40,125.50	14.2339	37,692.75	13.3710
282,000	40,140.00	14.2340	37,712.75	13.3733
282,100	40,154.50	14.2341	37,726.10	13.3733
282,200	40,169.00	14.2342	37,746.05	13.3756

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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				
282,300	40,183.50	14.2343	37,759.45	13.3756
282,400	40,198.00	14.2344	37,779.40	13.3780
282,500	40,212.50	14.2345	37,792.80	13.3780
282,600	40,227.00	14.2346	37,812.75	13.3803
282,700	40,241.50	14.2347	37,826.15	13.3803
282,800	40,256.00	14.2348	37,846.10	13.3826
282,900	40,270.50	14.2349	37,859.50	13.3826
283,000	40,285.00	14.2350	37,879.45	13.3850
283,100	40,299.50	14.2351	37,899.40	13.3873
283,200	40,314.00	14.2352	37,912.80	13.3873
283,300	40,328.50	14.2353	37,932.75	13.3896
283,400	40,343.00	14.2354	37,946.15	13.3896
283,500	40,357.50	14.2354	37,966.10	13.3919
283,600	40,372.00	14.2355	37,979.50	13.3919
283,700	40,386.50	14.2356	37,999.45	13.3942
283,800	40,401.00	14.2357	38,012.85	13.3942
283,900	40,415.50	14.2358	38,032.80	13.3965
284,000	40,430.00	14.2359	38,052.75	13.3988
284,100	40,444.50	14.2360	38,066.15	13.3988
284,200	40,459.00	14.2361	38,086.05	13.4012
284,300	40,473.50	14.2362	38,099.45	13.4012
284,400	40,488.00	14.2363	38,119.40	13.4035
284,500	40,502.50	14.2364	38,132.80	13.4035
284,600	40,517.00	14.2365	38,152.75	13.4058
284,700	40,531.50	14.2366	38,166.15	13.4058
284,800	40,546.00	14.2367	38,186.10	13.4080
284,900	40,560.50	14.2367	38,199.50	13.4080
285,000	40,575.00	14.2368	38,219.45	13.4103
285,100	40,589.50	14.2369	38,239.40	13.4126
285,200	40,604.00	14.2370	38,252.80	13.4126
285,300	40,618.50	14.2371	38,272.75	13.4149
285,400	40,633.00	14.2372	38,286.15	13.4149
285,500	40,647.50	14.2373	38,306.10	13.4172
285,600	40,662.00	14.2374	38,319.50	13.4172
285,700	40,676.50	14.2375	38,339.45	13.4195
285,800	40,691.00	14.2376	38,352.85	13.4195
285,900	40,705.50	14.2377	38,372.80	13.4218
286,000	40,720.00	14.2378	38,392.75	13.4240
286,100	40,734.50	14.2379	38,406.15	13.4240
286,200	40,749.00	14.2379	38,426.10	13.4263
286,300	40,763.50	14.2380	38,439.50	13.4263
286,400	40,778.00	14.2381	38,459.45	13.4286
286,500	40,792.50	14.2382	38,472.85	13.4286
286,600	40,807.00	14.2383	38,492.80	13.4308
286,700	40,821.50	14.2384	38,506.20	13.4308
286,800	40,836.00	14.2385	38,526.15	13.4331
286,900	40,850.50	14.2386	38,539.55	13.4331

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
287,000	40,865.00	14.2387	38,559.50	13.4354
287,100	40,879.50	14.2388	38,579.40	13.4376
287,200	40,894.00	14.2389	38,592.85	13.4376
287,300	40,908.50	14.2389	38,612.75	13.4399
287,400	40,923.00	14.2390	38,626.20	13.4399
287,500	40,937.50	14.2391	38,646.10	13.4421
287,600	40,952.00	14.2392	38,659.55	13.4421
287,700	40,966.50	14.2393	38,679.45	13.4444
287,800	40,981.00	14.2394	38,692.90	13.4444
287,900	40,995.50	14.2395	38,712.80	13.4466
288,000	41,010.00	14.2396	38,732.75	13.4489
288,100	41,024.50	14.2397	38,746.20	13.4489
288,200	41,039.00	14.2398	38,766.10	13.4511
288,300	41,053.50	14.2399	38,779.55	13.4511
288,400	41,068.00	14.2399	38,799.45	13.4533
288,500	41,082.50	14.2400	38,812.90	13.4533
288,600	41,097.00	14.2401	38,832.80	13.4556
288,700	41,111.50	14.2402	38,846.25	13.4556
288,800	41,126.00	14.2403	38,866.15	13.4578
288,900	41,140.50	14.2404	38,879.60	13.4578
289,000	41,155.00	14.2405	38,899.50	13.4600
289,100	41,169.50	14.2406	38,919.40	13.4623
289,200	41,184.00	14.2407	38,932.85	13.4623
289,300	41,198.50	14.2408	38,952.75	13.4645
289,400	41,213.00	14.2408	38,966.25	13.4645
289,500	41,227.50	14.2409	38,986.10	13.4667
289,600	41,242.00	14.2410	38,999.60	13.4667
289,700	41,256.50	14.2411	39,019.50	13.4689
289,800	41,271.00	14.2412	39,032.95	13.4689
289,900	41,285.50	14.2413	39,052.85	13.4711
290,000	41,300.00	14.2414	39,072.75	13.4734
290,100	41,314.50	14.2415	39,086.20	13.4734
290,200	41,329.00	14.2416	39,106.10	13.4756
290,300	41,343.50	14.2416	39,119.55	13.4756
290,400	41,358.00	14.2417	39,139.45	13.4778
290,500	41,372.50	14.2418	39,152.90	13.4778
290,600	41,387.00	14.2419	39,172.80	13.4800
290,700	41,401.50	14.2420	39,186.30	13.4800
290,800	41,416.00	14.2421	39,206.15	13.4822
290,900	41,430.50	14.2422	39,219.65	13.4822
291,000	41,445.00	14.2423	39,239.55	13.4844
291,100	41,459.50	14.2424	39,259.40	13.4866
291,200	41,474.00	14.2424	39,272.90	13.4866
291,300	41,488.50	14.2425	39,292.75	13.4888
291,400	41,503.00	14.2426	39,306.25	13.4888
291,500	41,517.50	14.2427	39,326.15	13.4910
291,600	41,532.00	14.2428	39,339.60	13.4910

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
291,700	41,546.50	14.2429	39,359.50	13.4931
291,800	41,561.00	14.2430	39,373.00	13.4931
291,900	41,575.50	14.2431	39,392.85	13.4953
292,000	41,590.00	14.2432	39,412.75	13.4975
292,100	41,604.50	14.2432	39,426.20	13.4975
292,200	41,619.00	14.2433	39,446.10	13.4997
292,300	41,633.50	14.2434	39,459.60	13.4997
292,400	41,648.00	14.2435	39,479.45	13.5019
292,500	41,662.50	14.2436	39,492.95	13.5019
292,600	41,677.00	14.2437	39,512.80	13.5040
292,700	41,691.50	14.2438	39,526.30	13.5040
292,800	41,706.00	14.2439	39,546.20	13.5062
292,900	41,720.50	14.2439	39,559.70	13.5062
293,000	41,735.00	14.2440	39,579.55	13.5084
293,100	41,749.50	14.2441	39,599.40	13.5105
293,200	41,764.00	14.2442	39,612.90	13.5105
293,300	41,778.50	14.2443	39,632.80	13.5127
293,400	41,793.00	14.2444	39,646.30	13.5127
293,500	41,807.50	14.2445	39,666.15	13.5149
293,600	41,822.00	14.2446	39,679.65	13.5149
293,700	41,836.50	14.2446	39,699.50	13.5170
293,800	41,851.00	14.2447	39,713.05	13.5170
293,900	41,865.50	14.2448	39,732.90	13.5192
294,000	41,880.00	14.2449	39,752.75	13.5213
294,100	41,894.50	14.2450	39,766.25	13.5213
294,200	41,909.00	14.2451	39,786.10	13.5235
294,300	41,923.50	14.2452	39,799.60	13.5235
294,400	41,938.00	14.2452	39,819.45	13.5256
294,500	41,952.50	14.2453	39,833.00	13.5256
294,600	41,967.00	14.2454	39,852.85	13.5278
294,700	41,981.50	14.2455	39,866.35	13.5278
294,800	41,996.00	14.2456	39,886.20	13.5299
294,900	42,010.50	14.2457	39,899.75	13.5299
295,000	42,025.00	14.2458	39,919.55	13.5321
295,100	42,039.50	14.2458	39,939.40	13.5342
295,200	42,054.00	14.2459	39,952.95	13.5342
295,300	42,068.50	14.2460	39,972.80	13.5363
295,400	42,083.00	14.2461	39,986.30	13.5363
295,500	42,097.50	14.2462	40,006.15	13.5385
295,600	42,112.00	14.2463	40,019.70	13.5385
295,700	42,126.50	14.2464	40,039.55	13.5406
295,800	42,141.00	14.2465	40,053.05	13.5406
295,900	42,155.50	14.2465	40,072.90	13.5427
296,000	42,170.00	14.2466	40,092.75	13.5448
296,100	42,184.50	14.2467	40,106.25	13.5448
296,200	42,199.00	14.2468	40,126.10	13.5470
296,300	42,213.50	14.2469	40,139.65	13.5470

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
296,400	42,228.00	14.2470	40,159.45	13.5491
296,500	42,242.50	14.2470	40,173.00	13.5491
296,600	42,257.00	14.2471	40,192.85	13.5512
296,700	42,271.50	14.2472	40,206.40	13.5512
296,800	42,286.00	14.2473	40,226.20	13.5533
296,900	42,300.50	14.2474	40,239.75	13.5533
297,000	42,315.00	14.2475	40,259.60	13.5554
297,100	42,329.50	14.2476	40,279.40	13.5575
297,200	42,344.00	14.2476	40,292.95	13.5575
297,300	42,358.50	14.2477	40,312.80	13.5596
297,400	42,373.00	14.2478	40,326.35	13.5596
297,500	42,387.50	14.2479	40,346.15	13.5617
297,600	42,402.00	14.2480	40,359.75	13.5617
297,700	42,416.50	14.2481	40,379.55	13.5638
297,800	42,431.00	14.2482	40,393.10	13.5638
297,900	42,445.50	14.2482	40,412.90	13.5659
298,000	42,460.00	14.2483	40,432.75	13.5680
298,100	42,474.50	14.2484	40,446.30	13.5680
298,200	42,489.00	14.2485	40,466.10	13.5701
298,300	42,503.50	14.2486	40,479.65	13.5701
298,400	42,518.00	14.2487	40,499.50	13.5722
298,500	42,532.50	14.2487	40,513.05	13.5722
298,600	42,547.00	14.2488	40,532.85	13.5743
298,700	42,561.50	14.2489	40,546.45	13.5743
298,800	42,576.00	14.2490	40,566.25	13.5764
298,900	42,590.50	14.2491	40,579.80	13.5764
299,000	42,605.00	14.2492	40,599.60	13.5785
299,100	42,619.50	14.2492	40,619.40	13.5805
299,200	42,634.00	14.2493	40,633.00	13.5805
299,300	42,648.50	14.2494	40,652.80	13.5826
299,400	42,663.00	14.2495	40,666.40	13.5826
299,500	42,677.50	14.2496	40,686.15	13.5847
299,600	42,692.00	14.2497	40,699.75	13.5847
299,700	42,706.50	14.2497	40,719.55	13.5868
299,800	42,721.00	14.2498	40,733.15	13.5868
299,900	42,735.50	14.2499	40,752.95	13.5888
300,000	42,750.00	14.2500	40,772.75	13.5909
300,100	42,764.50	14.2501	40,786.30	13.5909
300,200	42,779.00	14.2502	40,806.10	13.5930
300,300	42,793.50	14.2502	40,819.70	13.5930
300,400	42,808.00	14.2503	40,839.50	13.5950
300,500	42,822.50	14.2504	40,853.10	13.5950
300,600	42,837.00	14.2505	40,872.85	13.5971
300,700	42,851.50	14.2506	40,886.45	13.5971
300,800	42,866.00	14.2507	40,906.25	13.5992
300,900	42,880.50	14.2507	40,919.85	13.5992
301,000	42,895.00	14.2508	40,939.65	13.6012

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
301,100	42,909.50	14.2509	40,959.40	13.6033
301,200	42,924.00	14.2510	40,973.00	13.6033
301,300	42,938.50	14.2511	40,992.80	13.6053
301,400	42,953.00	14.2512	41,006.40	13.6053
301,500	42,967.50	14.2512	41,026.20	13.6074
301,600	42,982.00	14.2513	41,039.80	13.6074
301,700	42,996.50	14.2514	41,059.55	13.6094
301,800	43,011.00	14.2515	41,073.20	13.6094
301,900	43,025.50	14.2516	41,092.95	13.6114
302,000	43,040.00	14.2517	41,112.75	13.6135
302,100	43,054.50	14.2517	41,126.35	13.6135
302,200	43,069.00	14.2518	41,146.10	13.6155
302,300	43,083.50	14.2519	41,159.75	13.6155
302,400	43,098.00	14.2520	41,179.50	13.6176
302,500	43,112.50	14.2521	41,193.10	13.6176
302,600	43,127.00	14.2521	41,212.90	13.6196
302,700	43,141.50	14.2522	41,226.50	13.6196
302,800	43,156.00	14.2523	41,246.25	13.6216
302,900	43,170.50	14.2524	41,259.90	13.6216
303,000	43,185.00	14.2525	41,279.65	13.6236
303,100	43,199.50	14.2526	41,299.40	13.6257
303,200	43,214.00	14.2526	41,313.05	13.6257
303,300	43,228.50	14.2527	41,332.80	13.6277
303,400	43,243.00	14.2528	41,346.45	13.6277
303,500	43,257.50	14.2529	41,366.20	13.6297
303,600	43,272.00	14.2530	41,379.85	13.6297
303,700	43,286.50	14.2530	41,399.60	13.6317
303,800	43,301.00	14.2531	41,413.20	13.6317
303,900	43,315.50	14.2532	41,432.95	13.6338
304,000	43,330.00	14.2533	41,452.75	13.6358
304,100	43,344.50	14.2534	41,466.35	13.6358
304,200	43,359.00	14.2535	41,486.10	13.6378
304,300	43,373.50	14.2535	41,499.75	13.6378
304,400	43,388.00	14.2536	41,519.50	13.6398
304,500	43,402.50	14.2537	41,533.15	13.6398
304,600	43,417.00	14.2538	41,552.90	13.6418
304,700	43,431.50	14.2539	41,566.55	13.6418
304,800	43,446.00	14.2539	41,586.30	13.6438
304,900	43,460.50	14.2540	41,599.95	13.6438
305,000	43,475.00	14.2541	41,619.70	13.6458
305,100	43,489.50	14.2542	41,639.40	13.6478
305,200	43,504.00	14.2543	41,653.05	13.6478
305,300	43,518.50	14.2543	41,672.80	13.6498
305,400	43,533.00	14.2544	41,686.45	13.6498
305,500	43,547.50	14.2545	41,706.20	13.6518
305,600	43,562.00	14.2546	41,719.85	13.6518
305,700	43,576.50	14.2547	41,739.60	13.6538



Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
305,800	43,591.00	14.2547	41,753.25	13.6538
305,900	43,605.50	14.2548	41,773.00	13.6558
306,000	43,620.00	14.2549	41,792.75	13.6578
306,100	43,634.50	14.2550	41,806.40	13.6578
306,200	43,649.00	14.2551	41,826.10	13.6597
306,300	43,663.50	14.2551	41,839.80	13.6597
306,400	43,678.00	14.2552	41,859.50	13.6617
306,500	43,692.50	14.2553	41,873.20	13.6617
306,600	43,707.00	14.2554	41,892.90	13.6637
306,700	43,721.50	14.2555	41,906.55	13.6637
306,800	43,736.00	14.2555	41,926.30	13.6657
306,900	43,750.50	14.2556	41,939.95	13.6657
307,000	43,765.00	14.2557	41,959.70	13.6677
307,100	43,779.50	14.2558	41,979.40	13.6696
307,200	43,794.00	14.2559	41,993.10	13.6696
307,300	43,808.50	14.2559	42,012.80	13.6716
307,400	43,823.00	14.2560	42,026.50	13.6716
307,500	43,837.50	14.2561	42,046.20	13.6736
307,600	43,852.00	14.2562	42,059.90	13.6736
307,700	43,866.50	14.2563	42,079.60	13.6755
307,800	43,881.00	14.2563	42,093.30	13.6755
307,900	43,895.50	14.2564	42,113.00	13.6775
308,000	43,910.00	14.2565	42,132.75	13.6795
308,100	43,924.50	14.2566	42,146.40	13.6795
308,200	43,939.00	14.2567	42,166.10	13.6814
308,300	43,953.50	14.2567	42,179.80	13.6814
308,400	43,968.00	14.2568	42,199.50	13.6834
308,500	43,982.50	14.2569	42,213.20	13.6834
308,600	43,997.00	14.2570	42,232.90	13.6853
308,700	44,011.50	14.2570	42,246.60	13.6853
308,800	44,026.00	14.2571	42,266.30	13.6873
308,900	44,040.50	14.2572	42,280.00	13.6873
309,000	44,055.00	14.2573	42,299.70	13.6892
309,100	44,069.50	14.2574	42,319.45	13.6912
309,200	44,084.00	14.2574	42,333.10	13.6912
309,300	44,098.50	14.2575	42,352.85	13.6931
309,400	44,113.00	14.2576	42,366.50	13.6931
309,500	44,127.50	14.2577	42,386.25	13.6951
309,600	44,142.00	14.2578	42,399.90	13.6951
309,700	44,156.50	14.2578	42,419.65	13.6970
309,800	44,171.00	14.2579	42,433.30	13.6970
309,900	44,185.50	14.2580	42,453.05	13.6989
310,000	44,200.00	14.2581	42,472.75	13.7009
310,100	44,214.50	14.2581	42,486.45	13.7009
310,200	44,229.00	14.2582	42,506.15	13.7028
310,300	44,243.50	14.2583	42,519.85	13.7028
310,400	44,258.00	14.2584	42,539.55	13.7047

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
310,500	44,272.50	14.2585	42,553.25	13.7047
310,600	44,287.00	14.2585	42,572.95	13.7067
310,700	44,301.50	14.2586	42,586.65	13.7067
310,800	44,316.00	14.2587	42,606.35	13.7086
310,900	44,330.50	14.2588	42,620.05	13.7086
311,000	44,345.00	14.2588	42,639.75	13.7105
311,100	44,359.50	14.2589	42,659.45	13.7124
311,200	44,374.00	14.2590	42,673.15	13.7124
311,300	44,388.50	14.2591	42,692.85	13.7144
311,400	44,403.00	14.2592	42,706.55	13.7144
311,500	44,417.50	14.2592	42,726.25	13.7163
311,600	44,432.00	14.2593	42,739.95	13.7163
311,700	44,446.50	14.2594	42,759.65	13.7182
311,800	44,461.00	14.2595	42,773.35	13.7182
311,900	44,475.50	14.2595	42,793.05	13.7201
312,000	44,490.00	14.2596	42,812.75	13.7220
312,100	44,504.50	14.2597	42,826.45	13.7220
312,200	44,519.00	14.2598	42,846.15	13.7239
312,300	44,533.50	14.2598	42,859.85	13.7239
312,400	44,548.00	14.2599	42,879.55	13.7258
312,500	44,562.50	14.2600	42,893.25	13.7258
312,600	44,577.00	14.2601	42,912.95	13.7277
312,700	44,591.50	14.2602	42,926.65	13.7277
312,800	44,606.00	14.2602	42,946.35	13.7297
312,900	44,620.50	14.2603	42,960.10	13.7297
313,000	44,635.00	14.2604	42,979.75	13.7316
313,100	44,649.50	14.2605	42,999.45	13.7334
313,200	44,664.00	14.2605	43,013.15	13.7334
313,300	44,678.50	14.2606	43,032.85	13.7353
313,400	44,693.00	14.2607	43,046.55	13.7353
313,500	44,707.50	14.2608	43,066.25	13.7372
313,600	44,722.00	14.2608	43,080.00	13.7372
313,700	44,736.50	14.2609	43,099.65	13.7391
313,800	44,751.00	14.2610	43,113.40	13.7391
313,900	44,765.50	14.2611	43,133.05	13.7410
314,000	44,780.00	14.2611	43,152.75	13.7429
314,100	44,794.50	14.2612	43,166.45	13.7429
314,200	44,809.00	14.2613	43,186.15	13.7448
314,300	44,823.50	14.2614	43,199.90	13.7448
314,400	44,838.00	14.2615	43,219.55	13.7467
314,500	44,852.50	14.2615	43,233.30	13.7467
314,600	44,867.00	14.2616	43,252.95	13.7486
314,700	44,881.50	14.2617	43,266.70	13.7486
314,800	44,896.00	14.2618	43,286.35	13.7504
314,900	44,910.50	14.2618	43,300.10	13.7504
315,000	44,925.00	14.2619	43,319.75	13.7523
315,100	44,939.50	14.2620	43,339.45	13.7542

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
315,200	44,954.00	14.2621	43,353.20	13.7542
315,300	44,968.50	14.2621	43,372.85	13.7561
315,400	44,983.00	14.2622	43,386.60	13.7561
315,500	44,997.50	14.2623	43,406.25	13.7579
315,600	45,012.00	14.2624	43,420.00	13.7579
315,700	45,026.50	14.2624	43,439.65	13.7598
315,800	45,041.00	14.2625	43,453.45	13.7598
315,900	45,055.50	14.2626	43,473.10	13.7617
316,000	45,070.00	14.2627	43,492.75	13.7635
316,100	45,084.50	14.2627	43,506.50	13.7635
316,200	45,099.00	14.2628	43,526.15	13.7654
316,300	45,113.50	14.2629	43,539.90	13.7654
316,400	45,128.00	14.2630	43,559.55	13.7672
316,500	45,142.50	14.2630	43,573.30	13.7672
316,600	45,157.00	14.2631	43,592.95	13.7691
316,700	45,171.50	14.2632	43,606.75	13.7691
316,800	45,186.00	14.2633	43,626.40	13.7710
316,900	45,200.50	14.2633	43,640.15	13.7710
317,000	45,215.00	14.2634	43,659.80	13.7728
317,100	45,229.50	14.2635	43,679.45	13.7747
317,200	45,244.00	14.2636	43,693.20	13.7747
317,300	45,258.50	14.2636	43,712.85	13.7765
317,400	45,273.00	14.2637	43,726.60	13.7765
317,500	45,287.50	14.2638	43,746.25	13.7784
317,600	45,302.00	14.2639	43,760.05	13.7784
317,700	45,316.50	14.2639	43,779.70	13.7802
317,800	45,331.00	14.2640	43,793.45	13.7802
317,900	45,345.50	14.2641	43,813.10	13.7820
318,000	45,360.00	14.2642	43,832.75	13.7839
318,100	45,374.50	14.2642	43,846.50	13.7839
318,200	45,389.00	14.2643	43,866.15	13.7857
318,300	45,403.50	14.2644	43,879.95	13.7857
318,400	45,418.00	14.2644	43,899.55	13.7875
318,500	45,432.50	14.2645	43,913.35	13.7875
318,600	45,447.00	14.2646	43,933.00	13.7894
318,700	45,461.50	14.2647	43,946.75	13.7894
318,800	45,476.00	14.2647	43,966.40	13.7912
318,900	45,490.50	14.2648	43,980.20	13.7912
319,000	45,505.00	14.2649	43,999.80	13.7930
319,100	45,519.50	14.2650	44,019.45	13.7949
319,200	45,534.00	14.2650	44,033.25	13.7949
319,300	45,548.50	14.2651	44,052.85	13.7967
319,400	45,563.00	14.2652	44,066.65	13.7967
319,500	45,577.50	14.2653	44,086.25	13.7985
319,600	45,592.00	14.2653	44,100.05	13.7985
319,700	45,606.50	14.2654	44,119.70	13.8003
319,800	45,621.00	14.2655	44,133.50	13.8003

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
319,900	45,635.50	14.2656	44,153.10	13.8022
320,000	45,650.00	14.2656	44,172.75	13.8040
320,100	45,664.50	14.2657	44,186.55	13.8040
320,200	45,679.00	14.2658	44,206.15	13.8058
320,300	45,693.50	14.2658	44,219.95	13.8058
320,400	45,708.00	14.2659	44,239.55	13.8076
320,500	45,722.50	14.2660	44,253.35	13.8076
320,600	45,737.00	14.2661	44,273.00	13.8094
320,700	45,751.50	14.2661	44,286.80	13.8094
320,800	45,766.00	14.2662	44,306.40	13.8112
320,900	45,780.50	14.2663	44,320.20	13.8112
321,000	45,795.00	14.2664	44,339.85	13.8130
321,100	45,809.50	14.2664	44,359.45	13.8148
321,200	45,824.00	14.2665	44,373.25	13.8148
321,300	45,838.50	14.2666	44,392.85	13.8166
321,400	45,853.00	14.2666	44,406.70	13.8166
321,500	45,867.50	14.2667	44,426.30	13.8184
321,600	45,882.00	14.2668	44,440.10	13.8184
321,700	45,896.50	14.2669	44,459.70	13.8202
321,800	45,911.00	14.2669	44,473.50	13.8202
321,900	45,925.50	14.2670	44,493.15	13.8220
322,000	45,940.00	14.2671	44,512.75	13.8238
322,100	45,954.50	14.2672	44,526.55	13.8238
322,200	45,969.00	14.2672	44,546.15	13.8256
322,300	45,983.50	14.2673	44,560.00	13.8256
322,400	45,998.00	14.2674	44,579.55	13.8274
322,500	46,012.50	14.2674	44,593.40	13.8274
322,600	46,027.00	14.2675	44,613.00	13.8292
322,700	46,041.50	14.2676	44,626.85	13.8292
322,800	46,056.00	14.2677	44,646.40	13.8310
322,900	46,070.50	14.2677	44,660.25	13.8310
323,000	46,085.00	14.2678	44,679.85	13.8328
323,100	46,099.50	14.2679	44,699.45	13.8346
323,200	46,114.00	14.2679	44,713.25	13.8346
323,300	46,128.50	14.2680	44,732.85	13.8363
323,400	46,143.00	14.2681	44,746.70	13.8363
323,500	46,157.50	14.2682	44,766.30	13.8381
323,600	46,172.00	14.2682	44,780.15	13.8381
323,700	46,186.50	14.2683	44,799.70	13.8399
323,800	46,201.00	14.2684	44,813.55	13.8399
323,900	46,215.50	14.2684	44,833.15	13.8417
324,000	46,230.00	14.2685	44,852.75	13.8434
324,100	46,244.50	14.2686	44,866.55	13.8434
324,200	46,259.00	14.2687	44,886.15	13.8452
324,300	46,273.50	14.2687	44,900.00	13.8452
324,400	46,288.00	14.2688	44,919.60	13.8470
324,500	46,302.50	14.2689	44,933.45	13.8470

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
324,600	46,317.00	14.2689	44,953.00	13.8487
324,700	46,331.50	14.2690	44,966.85	13.8487
324,800	46,346.00	14.2691	44,986.45	13.8505
324,900	46,360.50	14.2692	45,000.30	13.8505
325,000	46,375.00	14.2692	45,019.85	13.8523
325,100	46,389.50	14.2693	45,039.45	13.8540
325,200	46,404.00	14.2694	45,053.30	13.8540
325,300	46,418.50	14.2694	45,072.85	13.8558
325,400	46,433.00	14.2695	45,086.75	13.8558
325,500	46,447.50	14.2696	45,106.30	13.8575
325,600	46,462.00	14.2697	45,120.15	13.8575
325,700	46,476.50	14.2697	45,139.75	13.8593
325,800	46,491.00	14.2698	45,153.60	13.8593
325,900	46,505.50	14.2699	45,173.15	13.8610
326,000	46,520.00	14.2699	45,192.75	13.8628
326,100	46,534.50	14.2700	45,206.60	13.8628
326,200	46,549.00	14.2701	45,226.15	13.8645
326,300	46,563.50	14.2702	45,240.00	13.8645
326,400	46,578.00	14.2702	45,259.60	13.8663
326,500	46,592.50	14.2703	45,273.45	13.8663
326,600	46,607.00	14.2704	45,293.00	13.8680
326,700	46,621.50	14.2704	45,306.90	13.8680
326,800	46,636.00	14.2705	45,326.45	13.8698
326,900	46,650.50	14.2706	45,340.30	13.8698
327,000	46,665.00	14.2706	45,359.90	13.8715
327,100	46,679.50	14.2707	45,379.45	13.8733
327,200	46,694.00	14.2708	45,393.30	13.8733
327,300	46,708.50	14.2709	45,412.90	13.8750
327,400	46,723.00	14.2709	45,426.75	13.8750
327,500	46,737.50	14.2710	45,446.30	13.8767
327,600	46,752.00	14.2711	45,460.20	13.8767
327,700	46,766.50	14.2711	45,479.75	13.8785
327,800	46,781.00	14.2712	45,493.60	13.8785
327,900	46,795.50	14.2713	45,513.15	13.8802
328,000	46,810.00	14.2713	45,532.75	13.8819
328,100	46,824.50	14.2714	45,546.60	13.8819
328,200	46,839.00	14.2715	45,566.15	13.8837
328,300	46,853.50	14.2716	45,580.05	13.8837
328,400	46,868.00	14.2716	45,599.60	13.8854
328,500	46,882.50	14.2717	45,613.50	13.8854
328,600	46,897.00	14.2718	45,633.05	13.8871
328,700	46,911.50	14.2718	45,646.90	13.8871
328,800	46,926.00	14.2719	45,666.45	13.8888
328,900	46,940.50	14.2720	45,680.35	13.8888
329,000	46,955.00	14.2720	45,699.90	13.8905
329,100	46,969.50	14.2721	45,719.45	13.8923
329,200	46,984.00	14.2722	45,733.35	13.8923

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
329,300	46,998.50	14.2722	45,752.90	13.8940
329,400	47,013.00	14.2723	45,766.75	13.8940
329,500	47,027.50	14.2724	45,786.30	13.8957
329,600	47,042.00	14.2725	45,800.20	13.8957
329,700	47,056.50	14.2725	45,819.75	13.8974
329,800	47,071.00	14.2726	45,833.65	13.8974
329,900	47,085.50	14.2727	45,853.20	13.8991
330,000	47,100.00	14.2727	45,872.75	13.9008
330,100	47,114.50	14.2728	45,886.65	13.9008
330,200	47,129.00	14.2729	45,906.15	13.9025
330,300	47,143.50	14.2729	45,920.05	13.9025
330,400	47,158.00	14.2730	45,939.60	13.9042
330,500	47,172.50	14.2731	45,953.50	13.9042
330,600	47,187.00	14.2731	45,973.05	13.9059
330,700	47,201.50	14.2732	45,986.95	13.9059
330,800	47,216.00	14.2733	46,006.50	13.9076
330,900	47,230.50	14.2733	46,020.40	13.9076
331,000	47,245.00	14.2734	46,039.90	13.9093
331,100	47,259.50	14.2735	46,059.45	13.9110
331,200	47,274.00	14.2736	46,073.35	13.9110
331,300	47,288.50	14.2736	46,092.90	13.9127
331,400	47,303.00	14.2737	46,106.80	13.9127
331,500	47,317.50	14.2738	46,126.30	13.9144
331,600	47,332.00	14.2738	46,140.25	13.9144
331,700	47,346.50	14.2739	46,159.75	13.9161
331,800	47,361.00	14.2740	46,173.70	13.9161
331,900	47,375.50	14.2740	46,193.20	13.9178
332,000	47,390.00	14.2741	46,212.75	13.9195
332,100	47,404.50	14.2742	46,226.65	13.9195
332,200	47,419.00	14.2742	46,246.15	13.9212
332,300	47,433.50	14.2743	46,260.10	13.9212
332,400	47,448.00	14.2744	46,279.60	13.9229
332,500	47,462.50	14.2744	46,293.55	13.9229
332,600	47,477.00	14.2745	46,313.05	13.9245
332,700	47,491.50	14.2746	46,326.95	13.9245
332,800	47,506.00	14.2746	46,346.50	13.9262
332,900	47,520.50	14.2747	46,360.40	13.9262
333,000	47,535.00	14.2748	46,379.95	13.9279
333,100	47,549.50	14.2748	46,399.45	13.9296
333,200	47,564.00	14.2749	46,413.40	13.9296
333,300	47,578.50	14.2750	46,432.90	13.9313
333,400	47,593.00	14.2750	46,446.80	13.9313
333,500	47,607.50	14.2751	46,466.35	13.9329
333,600	47,622.00	14.2752	46,480.25	13.9329
333,700	47,636.50	14.2752	46,499.80	13.9346
333,800	47,651.00	14.2753	46,513.70	13.9346
333,900	47,665.50	14.2754	46,533.20	13.9363

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
334,000	47,680.00	14.2754	46,552.75	13.9379
334,100	47,694.50	14.2755	46,566.65	13.9379
334,200	47,709.00	14.2756	46,586.15	13.9396
334,300	47,723.50	14.2757	46,600.10	13.9396
334,400	47,738.00	14.2757	46,619.60	13.9413
334,500	47,752.50	14.2758	46,633.55	13.9413
334,600	47,767.00	14.2759	46,653.05	13.9429
334,700	47,781.50	14.2759	46,667.00	13.9429
334,800	47,796.00	14.2760	46,686.50	13.9446
334,900	47,810.50	14.2761	46,700.45	13.9446
335,000	47,825.00	14.2761	46,719.95	13.9463
335,100	47,839.50	14.2762	46,739.45	13.9479
335,200	47,854.00	14.2763	46,753.40	13.9479
335,300	47,868.50	14.2763	46,772.90	13.9496
335,400	47,883.00	14.2764	46,786.85	13.9496
335,500	47,897.50	14.2765	46,806.35	13.9512
335,600	47,912.00	14.2765	46,820.30	13.9512
335,700	47,926.50	14.2766	46,839.80	13.9529
335,800	47,941.00	14.2767	46,853.75	13.9529
335,900	47,955.50	14.2767	46,873.25	13.9545
336,000	47,970.00	14.2768	46,892.75	13.9562
336,100	47,984.50	14.2769	46,906.70	13.9562
336,200	47,999.00	14.2769	46,926.15	13.9578
336,300	48,013.50	14.2770	46,940.15	13.9578
336,400	48,028.00	14.2771	46,959.60	13.9595
336,500	48,042.50	14.2771	46,973.60	13.9595
336,600	48,057.00	14.2772	46,993.05	13.9611
336,700	48,071.50	14.2772	47,007.05	13.9611
336,800	48,086.00	14.2773	47,026.50	13.9627
336,900	48,100.50	14.2774	47,040.50	13.9627
337,000	48,115.00	14.2774	47,059.95	13.9644
337,100	48,129.50	14.2775	47,079.45	13.9660
337,200	48,144.00	14.2776	47,093.40	13.9660
337,300	48,158.50	14.2776	47,112.90	13.9677
337,400	48,173.00	14.2777	47,126.85	13.9677
337,500	48,187.50	14.2778	47,146.35	13.9693
337,600	48,202.00	14.2778	47,160.30	13.9693
337,700	48,216.50	14.2779	47,179.80	13.9709
337,800	48,231.00	14.2780	47,193.75	13.9709
337,900	48,245.50	14.2780	47,213.25	13.9726
338,000	48,260.00	14.2781	47,232.75	13.9742
338,100	48,274.50	14.2782	47,246.70	13.9742
338,200	48,289.00	14.2782	47,266.20	13.9758
338,300	48,303.50	14.2783	47,280.15	13.9758
338,400	48,318.00	14.2784	47,299.65	13.9774
338,500	48,332.50	14.2784	47,313.60	13.9774
338,600	48,347.00	14.2785	47,333.10	13.9791

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
338,700	48,361.50	14.2786	47,347.05	13.9791
338,800	48,376.00	14.2786	47,366.55	13.9807
338,900	48,390.50	14.2787	47,380.50	13.9807
339,000	48,405.00	14.2788	47,400.00	13.9823
339,100	48,419.50	14.2788	47,419.45	13.9839
339,200	48,434.00	14.2789	47,433.45	13.9839
339,300	48,448.50	14.2790	47,452.90	13.9855
339,400	48,463.00	14.2790	47,466.90	13.9855
339,500	48,477.50	14.2791	47,486.35	13.9871
339,600	48,492.00	14.2792	47,500.35	13.9871
339,700	48,506.50	14.2792	47,519.80	13.9888
339,800	48,521.00	14.2793	47,533.80	13.9888
339,900	48,535.50	14.2793	47,553.25	13.9904
340,000	48,550.00	14.2794	47,572.75	13.9920
340,100	48,564.50	14.2795	47,586.70	13.9920
340,200	48,579.00	14.2795	47,606.20	13.9936
340,300	48,593.50	14.2796	47,620.15	13.9936
340,400	48,608.00	14.2797	47,639.65	13.9952
340,500	48,622.50	14.2797	47,653.65	13.9952
340,600	48,637.00	14.2798	47,673.10	13.9968
340,700	48,651.50	14.2799	47,687.10	13.9968
340,800	48,666.00	14.2799	47,706.55	13.9984
340,900	48,680.50	14.2800	47,720.55	13.9984
341,000	48,695.00	14.2801	47,740.00	14.0000
341,100	48,709.50	14.2801	47,759.45	14.0016
341,200	48,724.00	14.2802	47,773.45	14.0016
341,300	48,738.50	14.2803	47,792.90	14.0032
341,400	48,753.00	14.2803	47,806.90	14.0032
341,500	48,767.50	14.2804	47,826.35	14.0048
341,600	48,782.00	14.2804	47,840.35	14.0048
341,700	48,796.50	14.2805	47,859.80	14.0064
341,800	48,811.00	14.2806	47,873.85	14.0064
341,900	48,825.50	14.2806	47,893.30	14.0080
342,000	48,840.00	14.2807	47,912.75	14.0096
342,100	48,854.50	14.2808	47,926.75	14.0096
342,200	48,869.00	14.2808	47,946.20	14.0112
342,300	48,883.50	14.2809	47,960.20	14.0112
342,400	48,898.00	14.2810	47,979.65	14.0127
342,500	48,912.50	14.2810	47,993.65	14.0127
342,600	48,927.00	14.2811	48,013.10	14.0143
342,700	48,941.50	14.2811	48,027.10	14.0143
342,800	48,956.00	14.2812	48,046.55	14.0159
342,900	48,970.50	14.2813	48,060.55	14.0159
343,000	48,985.00	14.2813	48,080.00	14.0175
343,100	48,999.50	14.2814	48,099.45	14.0191
343,200	49,014.00	14.2815	48,113.50	14.0191
343,300	49,028.50	14.2815	48,132.90	14.0207



Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
343,400	49,043.00	14.2816	48,146.95	14.0207
343,500	49,057.50	14.2817	48,166.35	14.0222
343,600	49,072.00	14.2817	48,180.40	14.0222
343,700	49,086.50	14.2818	48,199.85	14.0238
343,800	49,101.00	14.2818	48,213.85	14.0238
343,900	49,115.50	14.2819	48,233.30	14.0254
344,000	49,130.00	14.2820	48,252.75	14.0270
344,100	49,144.50	14.2820	48,266.75	14.0270
344,200	49,159.00	14.2821	48,286.20	14.0285
344,300	49,173.50	14.2822	48,300.20	14.0285
344,400	49,188.00	14.2822	48,319.65	14.0301
344,500	49,202.50	14.2823	48,333.70	14.0301
344,600	49,217.00	14.2824	48,353.10	14.0317
344,700	49,231.50	14.2824	48,367.15	14.0317
344,800	49,246.00	14.2825	48,386.55	14.0332
344,900	49,260.50	14.2825	48,400.60	14.0332
345,000	49,275.00	14.2826	48,420.05	14.0348
345,100	49,289.50	14.2827	48,439.45	14.0364
345,200	49,304.00	14.2827	48,453.50	14.0364
345,300	49,318.50	14.2828	48,472.90	14.0379
345,400	49,333.00	14.2829	48,486.95	14.0379
345,500	49,347.50	14.2829	48,506.40	14.0395
345,600	49,362.00	14.2830	48,520.40	14.0395
345,700	49,376.50	14.2830	48,539.85	14.0410
345,800	49,391.00	14.2831	48,553.90	14.0410
345,900	49,405.50	14.2832	48,573.30	14.0426
346,000	49,420.00	14.2832	48,592.75	14.0441
346,100	49,434.50	14.2833	48,606.75	14.0441
346,200	49,449.00	14.2834	48,626.20	14.0457
346,300	49,463.50	14.2834	48,640.25	14.0457
346,400	49,478.00	14.2835	48,659.65	14.0472
346,500	49,492.50	14.2835	48,673.70	14.0472
346,600	49,507.00	14.2836	48,693.10	14.0488
346,700	49,521.50	14.2837	48,707.15	14.0488
346,800	49,536.00	14.2837	48,726.60	14.0503
346,900	49,550.50	14.2838	48,740.65	14.0503
347,000	49,565.00	14.2839	48,760.05	14.0519
347,100	49,579.50	14.2839	48,779.45	14.0534
347,200	49,594.00	14.2840	48,793.50	14.0534
347,300	49,608.50	14.2840	48,812.90	14.0550
347,400	49,623.00	14.2841	48,827.00	14.0550
347,500	49,637.50	14.2842	48,846.40	14.0565
347,600	49,652.00	14.2842	48,860.45	14.0565
347,700	49,666.50	14.2843	48,879.85	14.0581
347,800	49,681.00	14.2844	48,893.90	14.0581
347,900	49,695.50	14.2844	48,913.30	14.0596
348,000	49,710.00	14.2845	48,932.75	14.0611

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
348,100	49,724.50	14.2845	48,946.80	14.0611
348,200	49,739.00	14.2846	48,966.20	14.0627
348,300	49,753.50	14.2847	48,980.25	14.0627
348,400	49,768.00	14.2847	48,999.65	14.0642
348,500	49,782.50	14.2848	49,013.70	14.0642
348,600	49,797.00	14.2849	49,033.15	14.0657
348,700	49,811.50	14.2849	49,047.20	14.0657
348,800	49,826.00	14.2850	49,066.60	14.0673
348,900	49,840.50	14.2850	49,080.65	14.0673
349,000	49,855.00	14.2851	49,100.05	14.0688
349,100	49,869.50	14.2852	49,119.45	14.0703
349,200	49,884.00	14.2852	49,133.55	14.0703
349,300	49,898.50	14.2853	49,152.95	14.0718
349,400	49,913.00	14.2853	49,167.00	14.0718
349,500	49,927.50	14.2854	49,186.40	14.0734
349,600	49,942.00	14.2855	49,200.45	14.0734
349,700	49,956.50	14.2855	49,219.85	14.0749
349,800	49,971.00	14.2856	49,233.95	14.0749
349,900	49,985.50	14.2857	49,253.35	14.0764
350,000	50,000.00	14.2857	49,272.75	14.0779
350,100	50,014.50	14.2858	49,286.80	14.0779
350,200	50,029.00	14.2858	49,306.20	14.0794
350,300	50,043.50	14.2859	49,320.30	14.0794
350,400	50,058.00	14.2860	49,339.65	14.0810
350,500	50,072.50	14.2860	49,353.75	14.0810
350,600	50,087.00	14.2861	49,373.15	14.0825
350,700	50,101.50	14.2861	49,387.20	14.0825
350,800	50,116.00	14.2862	49,406.60	14.0840
350,900	50,130.50	14.2863	49,420.70	14.0840
351,000	50,145.00	14.2863	49,440.10	14.0855
351,100	50,159.50	14.2864	49,459.45	14.0870
351,200	50,174.00	14.2864	49,473.55	14.0870
351,300	50,188.50	14.2865	49,492.95	14.0885
351,400	50,203.00	14.2866	49,507.00	14.0885
351,500	50,217.50	14.2866	49,526.40	14.0900
351,600	50,232.00	14.2867	49,540.50	14.0900
351,700	50,246.50	14.2868	49,559.90	14.0915
351,800	50,261.00	14.2868	49,573.95	14.0915
351,900	50,275.50	14.2869	49,593.35	14.0930
352,000	50,290.00	14.2869	49,612.75	14.0945
352,100	50,304.50	14.2870	49,626.80	14.0945
352,200	50,319.00	14.2871	49,646.20	14.0960
352,300	50,333.50	14.2871	49,660.30	14.0960
352,400	50,348.00	14.2872	49,679.65	14.0975
352,500	50,362.50	14.2872	49,693.75	14.0975
352,600	50,377.00	14.2873	49,713.15	14.0990
352,700	50,391.50	14.2874	49,727.25	14.0990

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
352,800	50,406.00	14.2874	49,746.60	14.1005
352,900	50,420.50	14.2875	49,760.70	14.1005
353,000	50,435.00	14.2875	49,780.10	14.1020
353,100	50,449.50	14.2876	49,799.45	14.1035
353,200	50,464.00	14.2877	49,813.55	14.1035
353,300	50,478.50	14.2877	49,832.95	14.1050
353,400	50,493.00	14.2878	49,847.05	14.1050
353,500	50,507.50	14.2878	49,866.40	14.1065
353,600	50,522.00	14.2879	49,880.50	14.1065
353,700	50,536.50	14.2880	49,899.90	14.1080
353,800	50,551.00	14.2880	49,914.00	14.1080
353,900	50,565.50	14.2881	49,933.35	14.1095
354,000	50,580.00	14.2881	49,952.75	14.1109
354,100	50,594.50	14.2882	49,966.85	14.1109
354,200	50,609.00	14.2883	49,986.20	14.1124
354,300	50,623.50	14.2883	50,000.30	14.1124
354,400	50,638.00	14.2884	50,019.70	14.1139
354,500	50,652.50	14.2884	50,033.80	14.1139
354,600	50,667.00	14.2885	50,053.15	14.1154
354,700	50,681.50	14.2886	50,067.25	14.1154
354,800	50,696.00	14.2886	50,082.10	14.1156
354,900	50,710.50	14.2887	50,096.20	14.1156
355,000	50,725.00	14.2887	50,111.00	14.1158
355,100	50,739.50	14.2888	50,125.85	14.1160
355,200	50,754.00	14.2889	50,139.95	14.1160
355,300	50,768.50	14.2889	50,154.75	14.1162
355,400	50,783.00	14.2890	50,168.90	14.1162
355,500	50,797.50	14.2890	50,183.70	14.1164
355,600	50,812.00	14.2891	50,197.80	14.1164
355,700	50,826.50	14.2891	50,212.60	14.1166
355,800	50,841.00	14.2892	50,226.75	14.1166
355,900	50,855.50	14.2893	50,241.55	14.1168
356,000	50,870.00	14.2893	50,256.35	14.1170
356,100	50,884.50	14.2894	50,270.50	14.1170
356,200	50,899.00	14.2894	50,285.30	14.1172
356,300	50,913.50	14.2895	50,299.40	14.1172
356,400	50,928.00	14.2896	50,314.20	14.1173
356,500	50,942.50	14.2896	50,328.35	14.1173
356,600	50,957.00	14.2897	50,343.15	14.1175
356,700	50,971.50	14.2897	50,357.25	14.1175
356,800	50,986.00	14.2898	50,372.10	14.1177
356,900	51,000.50	14.2899	50,386.20	14.1177
357,000	51,015.00	14.2899	50,401.00	14.1179
357,100	51,029.50	14.2900	50,415.85	14.1181
357,200	51,044.00	14.2900	50,429.95	14.1181
357,300	51,058.50	14.2901	50,444.75	14.1183
357,400	51,073.00	14.2902	50,458.90	14.1183

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
357,500	51,087.50	14.2902	50,473.70	14.1185
357,600	51,102.00	14.2903	50,487.80	14.1185
357,700	51,116.50	14.2903	50,502.60	14.1187
357,800	51,131.00	14.2904	50,516.75	14.1187
357,900	51,145.50	14.2904	50,531.55	14.1189
358,000	51,160.00	14.2905	50,546.35	14.1191
358,100	51,174.50	14.2906	50,560.50	14.1191
358,200	51,189.00	14.2906	50,575.30	14.1193
358,300	51,203.50	14.2907	50,589.40	14.1193
358,400	51,218.00	14.2907	50,604.25	14.1195
358,500	51,232.50	14.2908	50,618.35	14.1195
358,600	51,247.00	14.2909	50,633.15	14.1197
358,700	51,261.50	14.2909	50,647.30	14.1197
358,800	51,276.00	14.2910	50,662.10	14.1199
358,900	51,290.50	14.2910	50,676.20	14.1199
359,000	51,305.00	14.2911	50,691.00	14.1201
359,100	51,319.50	14.2911	50,705.85	14.1203
359,200	51,334.00	14.2912	50,719.95	14.1203
359,300	51,348.50	14.2913	50,734.75	14.1204
359,400	51,363.00	14.2913	50,748.90	14.1204
359,500	51,377.50	14.2914	50,763.70	14.1206
359,600	51,392.00	14.2914	50,777.80	14.1206
359,700	51,406.50	14.2915	50,792.60	14.1208
359,800	51,421.00	14.2916	50,806.75	14.1208
359,900	51,435.50	14.2916	50,821.55	14.1210
360,000	51,450.00	14.2917	50,836.35	14.1212
360,100	51,464.50	14.2917	50,850.50	14.1212
360,200	51,479.00	14.2918	50,865.30	14.1214
360,300	51,493.50	14.2918	50,879.40	14.1214
360,400	51,508.00	14.2919	50,894.25	14.1216
360,500	51,522.50	14.2920	50,908.35	14.1216
360,600	51,537.00	14.2920	50,923.15	14.1218
360,700	51,551.50	14.2921	50,937.30	14.1218
360,800	51,566.00	14.2921	50,952.10	14.1220
360,900	51,580.50	14.2922	50,966.20	14.1220
361,000	51,595.00	14.2922	50,981.00	14.1222
361,100	51,609.50	14.2923	50,995.85	14.1224
361,200	51,624.00	14.2924	51,009.95	14.1224
361,300	51,638.50	14.2924	51,024.75	14.1225
361,400	51,653.00	14.2925	51,038.90	14.1225
361,500	51,667.50	14.2925	51,053.70	14.1227
361,600	51,682.00	14.2926	51,067.80	14.1227
361,700	51,696.50	14.2926	51,082.60	14.1229
361,800	51,711.00	14.2927	51,096.75	14.1229
361,900	51,725.50	14.2928	51,111.55	14.1231
362,000	51,740.00	14.2928	51,126.35	14.1233
362,100	51,754.50	14.2929	51,140.50	14.1233

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
362,200	51,769.00	14.2929	51,155.30	14.1235
362,300	51,783.50	14.2930	51,169.40	14.1235
362,400	51,798.00	14.2930	51,184.25	14.1237
362,500	51,812.50	14.2931	51,198.35	14.1237
362,600	51,827.00	14.2932	51,213.15	14.1239
362,700	51,841.50	14.2932	51,227.30	14.1239
362,800	51,856.00	14.2933	51,242.10	14.1241
362,900	51,870.50	14.2933	51,256.20	14.1241
363,000	51,885.00	14.2934	51,271.00	14.1242
363,100	51,899.50	14.2934	51,285.85	14.1244
363,200	51,914.00	14.2935	51,299.95	14.1244
363,300	51,928.50	14.2936	51,314.75	14.1246
363,400	51,943.00	14.2936	51,328.90	14.1246
363,500	51,957.50	14.2937	51,343.70	14.1248
363,600	51,972.00	14.2937	51,357.80	14.1248
363,700	51,986.50	14.2938	51,372.65	14.1250
363,800	52,001.00	14.2938	51,386.75	14.1250
363,900	52,015.50	14.2939	51,401.55	14.1252
364,000	52,030.00	14.2940	51,416.35	14.1254
364,100	52,044.50	14.2940	51,430.50	14.1254
364,200	52,059.00	14.2941	51,445.30	14.1256
364,300	52,073.50	14.2941	51,459.40	14.1256
364,400	52,088.00	14.2942	51,474.25	14.1257
364,500	52,102.50	14.2942	51,488.35	14.1257
364,600	52,117.00	14.2943	51,503.15	14.1259
364,700	52,131.50	14.2944	51,517.30	14.1259
364,800	52,146.00	14.2944	51,532.10	14.1261
364,900	52,160.50	14.2945	51,546.20	14.1261
365,000	52,175.00	14.2945	51,561.00	14.1263
365,100	52,189.50	14.2946	51,575.85	14.1265
365,200	52,204.00	14.2946	51,589.95	14.1265
365,300	52,218.50	14.2947	51,604.75	14.1267
365,400	52,233.00	14.2947	51,618.90	14.1267
365,500	52,247.50	14.2948	51,633.70	14.1269
365,600	52,262.00	14.2949	51,647.80	14.1269
365,700	52,276.50	14.2949	51,662.65	14.1271
365,800	52,291.00	14.2950	51,676.75	14.1271
365,900	52,305.50	14.2950	51,691.55	14.1272
366,000	52,320.00	14.2951	51,706.35	14.1274
366,100	52,334.50	14.2951	51,720.50	14.1274
366,200	52,349.00	14.2952	51,735.30	14.1276
366,300	52,363.50	14.2952	51,749.40	14.1276
366,400	52,378.00	14.2953	51,764.25	14.1278
366,500	52,392.50	14.2954	51,778.35	14.1278
366,600	52,407.00	14.2954	51,793.15	14.1280
366,700	52,421.50	14.2955	51,807.30	14.1280
366,800	52,436.00	14.2955	51,822.10	14.1282

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
366,900	52,450.50	14.2956	51,836.20	14.1282
367,000	52,465.00	14.2956	51,851.05	14.1283
367,100	52,479.50	14.2957	51,865.85	14.1285
367,200	52,494.00	14.2958	51,879.95	14.1285
367,300	52,508.50	14.2958	51,894.75	14.1287
367,400	52,523.00	14.2959	51,908.90	14.1287
367,500	52,537.50	14.2959	51,923.70	14.1289
367,600	52,552.00	14.2960	51,937.80	14.1289
367,700	52,566.50	14.2960	51,952.65	14.1291
367,800	52,581.00	14.2961	51,966.75	14.1291
367,900	52,595.50	14.2961	51,981.55	14.1293
368,000	52,610.00	14.2962	51,996.35	14.1294
368,100	52,624.50	14.2963	52,010.50	14.1294
368,200	52,639.00	14.2963	52,025.30	14.1296
368,300	52,653.50	14.2964	52,039.45	14.1296
368,400	52,668.00	14.2964	52,054.25	14.1298
368,500	52,682.50	14.2965	52,068.35	14.1298
368,600	52,697.00	14.2965	52,083.15	14.1300
368,700	52,711.50	14.2966	52,097.30	14.1300
368,800	52,726.00	14.2966	52,112.10	14.1302
368,900	52,740.50	14.2967	52,126.20	14.1302
369,000	52,755.00	14.2967	52,141.05	14.1304
369,100	52,769.50	14.2968	52,155.85	14.1305
369,200	52,784.00	14.2969	52,169.95	14.1305
369,300	52,798.50	14.2969	52,184.75	14.1307
369,400	52,813.00	14.2970	52,198.90	14.1307
369,500	52,827.50	14.2970	52,213.70	14.1309
369,600	52,842.00	14.2971	52,227.85	14.1309
369,700	52,856.50	14.2971	52,242.65	14.1311
369,800	52,871.00	14.2972	52,256.75	14.1311
369,900	52,885.50	14.2972	52,271.55	14.1313
370,000	52,900.00	14.2973	52,286.35	14.1314
370,100	52,914.50	14.2974	52,300.50	14.1314
370,200	52,929.00	14.2974	52,315.30	14.1316
370,300	52,943.50	14.2975	52,329.45	14.1316
370,400	52,958.00	14.2975	52,344.25	14.1318
370,500	52,972.50	14.2976	52,358.35	14.1318
370,600	52,987.00	14.2976	52,373.15	14.1320
370,700	53,001.50	14.2977	52,387.30	14.1320
370,800	53,016.00	14.2977	52,402.10	14.1322
370,900	53,030.50	14.2978	52,416.25	14.1322
371,000	53,045.00	14.2978	52,431.05	14.1324
371,100	53,059.50	14.2979	52,445.85	14.1325
371,200	53,074.00	14.2980	52,459.95	14.1325
371,300	53,088.50	14.2980	52,474.75	14.1327
371,400	53,103.00	14.2981	52,488.90	14.1327
371,500	53,117.50	14.2981	52,503.70	14.1329

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
371,600	53,132.00	14.2982	52,517.85	14.1329
371,700	53,146.50	14.2982	52,532.65	14.1331
371,800	53,161.00	14.2983	52,546.75	14.1331
371,900	53,175.50	14.2983	52,561.55	14.1333
372,000	53,190.00	14.2984	52,576.35	14.1334
372,100	53,204.50	14.2984	52,590.50	14.1334
372,200	53,219.00	14.2985	52,605.30	14.1336
372,300	53,233.50	14.2985	52,619.45	14.1336
372,400	53,248.00	14.2986	52,634.25	14.1338
372,500	53,262.50	14.2987	52,648.35	14.1338
372,600	53,277.00	14.2987	52,663.15	14.1340
372,700	53,291.50	14.2988	52,677.30	14.1340
372,800	53,306.00	14.2988	52,692.10	14.1341
372,900	53,320.50	14.2989	52,706.25	14.1341
373,000	53,335.00	14.2989	52,721.05	14.1343
373,100	53,349.50	14.2990	52,735.85	14.1345
373,200	53,364.00	14.2990	52,749.95	14.1345
373,300	53,378.50	14.2991	52,764.75	14.1347
373,400	53,393.00	14.2991	52,778.90	14.1347
373,500	53,407.50	14.2992	52,793.70	14.1349
373,600	53,422.00	14.2993	52,807.85	14.1349
373,700	53,436.50	14.2993	52,822.65	14.1350
373,800	53,451.00	14.2994	52,836.75	14.1350
373,900	53,465.50	14.2994	52,851.55	14.1352
374,000	53,480.00	14.2995	52,866.35	14.1354
374,100	53,494.50	14.2995	52,880.50	14.1354
374,200	53,509.00	14.2996	52,895.30	14.1356
374,300	53,523.50	14.2996	52,909.45	14.1356
374,400	53,538.00	14.2997	52,924.25	14.1357
374,500	53,552.50	14.2997	52,938.35	14.1357
374,600	53,567.00	14.2998	52,953.15	14.1359
374,700	53,581.50	14.2998	52,967.30	14.1359
374,800	53,596.00	14.2999	52,982.10	14.1361
374,900	53,610.50	14.2999	52,996.25	14.1361
375,000	53,625.00	14.3000	53,011.05	14.1363
375,100	53,639.50	14.3001	53,025.85	14.1365
375,200	53,654.00	14.3001	53,039.95	14.1365
375,300	53,668.50	14.3002	53,054.75	14.1366
375,400	53,683.00	14.3002	53,068.90	14.1366
375,500	53,697.50	14.3003	53,083.70	14.1368
375,600	53,712.00	14.3003	53,097.85	14.1368
375,700	53,726.50	14.3004	53,112.65	14.1370
375,800	53,741.00	14.3004	53,126.75	14.1370
375,900	53,755.50	14.3005	53,141.55	14.1372
376,000	53,770.00	14.3005	53,156.35	14.1373
376,100	53,784.50	14.3006	53,170.50	14.1373
376,200	53,799.00	14.3006	53,185.30	14.1375

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
376,300	53,813.50	14.3007	53,199.45	14.1375
376,400	53,828.00	14.3007	53,214.25	14.1377
376,500	53,842.50	14.3008	53,228.35	14.1377
376,600	53,857.00	14.3008	53,243.15	14.1379
376,700	53,871.50	14.3009	53,257.30	14.1379
376,800	53,886.00	14.3010	53,272.10	14.1380
376,900	53,900.50	14.3010	53,286.25	14.1380
377,000	53,915.00	14.3011	53,301.05	14.1382
377,100	53,929.50	14.3011	53,315.85	14.1384
377,200	53,944.00	14.3012	53,329.95	14.1384
377,300	53,958.50	14.3012	53,344.75	14.1386
377,400	53,973.00	14.3013	53,358.90	14.1386
377,500	53,987.50	14.3013	53,373.70	14.1387
377,600	54,002.00	14.3014	53,387.85	14.1387
377,700	54,016.50	14.3014	53,402.65	14.1389
377,800	54,031.00	14.3015	53,416.75	14.1389
377,900	54,045.50	14.3015	53,431.55	14.1391
378,000	54,060.00	14.3016	53,446.35	14.1392
378,100	54,074.50	14.3016	53,460.50	14.1392
378,200	54,089.00	14.3017	53,475.30	14.1394
378,300	54,103.50	14.3017	53,489.45	14.1394
378,400	54,118.00	14.3018	53,504.25	14.1396
378,500	54,132.50	14.3018	53,518.35	14.1396
378,600	54,147.00	14.3019	53,533.15	14.1398
378,700	54,161.50	14.3020	53,547.30	14.1398
378,800	54,176.00	14.3020	53,562.10	14.1399
378,900	54,190.50	14.3021	53,576.25	14.1399
379,000	54,205.00	14.3021	53,591.05	14.1401
379,100	54,219.50	14.3022	53,605.85	14.1403
379,200	54,234.00	14.3022	53,619.95	14.1403
379,300	54,248.50	14.3023	53,634.75	14.1405
379,400	54,263.00	14.3023	53,648.90	14.1405
379,500	54,277.50	14.3024	53,663.70	14.1406
379,600	54,292.00	14.3024	53,677.85	14.1406
379,700	54,306.50	14.3025	53,692.65	14.1408
379,800	54,321.00	14.3025	53,706.80	14.1408
379,900	54,335.50	14.3026	53,721.55	14.1410
380,000	54,350.00	14.3026	53,736.35	14.1411
380,100	54,364.50	14.3027	53,750.50	14.1411
380,200	54,379.00	14.3027	53,765.30	14.1413
380,300	54,393.50	14.3028	53,779.45	14.1413
380,400	54,408.00	14.3028	53,794.25	14.1415
380,500	54,422.50	14.3029	53,808.35	14.1415
380,600	54,437.00	14.3029	53,823.15	14.1417
380,700	54,451.50	14.3030	53,837.30	14.1417
380,800	54,466.00	14.3030	53,852.10	14.1418
380,900	54,480.50	14.3031	53,866.25	14.1418



Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
381,000	54,495.00	14.3031	53,881.05	14.1420
381,100	54,509.50	14.3032	53,895.85	14.1422
381,200	54,524.00	14.3033	53,909.95	14.1422
381,300	54,538.50	14.3033	53,924.75	14.1423
381,400	54,553.00	14.3034	53,938.90	14.1423
381,500	54,567.50	14.3034	53,953.70	14.1425
381,600	54,582.00	14.3035	53,967.85	14.1425
381,700	54,596.50	14.3035	53,982.65	14.1427
381,800	54,611.00	14.3036	53,996.80	14.1427
381,900	54,625.50	14.3036	54,011.55	14.1429
382,000	54,640.00	14.3037	54,026.35	14.1430
382,100	54,654.50	14.3037	54,040.50	14.1430
382,200	54,669.00	14.3038	54,055.30	14.1432
382,300	54,683.50	14.3038	54,069.45	14.1432
382,400	54,698.00	14.3039	54,084.25	14.1434
382,500	54,712.50	14.3039	54,098.40	14.1434
382,600	54,727.00	14.3040	54,113.15	14.1435
382,700	54,741.50	14.3040	54,127.30	14.1435
382,800	54,756.00	14.3041	54,142.10	14.1437
382,900	54,770.50	14.3041	54,156.25	14.1437
383,000	54,785.00	14.3042	54,171.05	14.1439
383,100	54,799.50	14.3042	54,185.85	14.1440
383,200	54,814.00	14.3043	54,200.00	14.1440
383,300	54,828.50	14.3043	54,214.75	14.1442
383,400	54,843.00	14.3044	54,228.90	14.1442
383,500	54,857.50	14.3044	54,243.70	14.1444
383,600	54,872.00	14.3045	54,257.85	14.1444
383,700	54,886.50	14.3045	54,272.65	14.1445
383,800	54,901.00	14.3046	54,286.80	14.1445
383,900	54,915.50	14.3046	54,301.55	14.1447
384,000	54,930.00	14.3047	54,316.35	14.1449
384,100	54,944.50	14.3047	54,330.50	14.1449
384,200	54,959.00	14.3048	54,345.30	14.1451
384,300	54,973.50	14.3048	54,359.45	14.1451
384,400	54,988.00	14.3049	54,374.25	14.1452
384,500	55,002.50	14.3049	54,388.40	14.1452
384,600	55,017.00	14.3050	54,403.15	14.1454
384,700	55,031.50	14.3050	54,417.30	14.1454
384,800	55,046.00	14.3051	54,432.10	14.1456
384,900	55,060.50	14.3051	54,446.25	14.1456
385,000	55,075.00	14.3052	54,461.05	14.1457
385,100	55,089.50	14.3052	54,475.85	14.1459
385,200	55,104.00	14.3053	54,490.00	14.1459
385,300	55,118.50	14.3053	54,504.75	14.1461
385,400	55,133.00	14.3054	54,518.90	14.1461
385,500	55,147.50	14.3054	54,533.70	14.1462
385,600	55,162.00	14.3055	54,547.85	14.1462

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
385,700	55,176.50	14.3055	54,562.65	14.1464
385,800	55,191.00	14.3056	54,576.80	14.1464
385,900	55,205.50	14.3056	54,591.55	14.1466
386,000	55,220.00	14.3057	54,606.35	14.1467
386,100	55,234.50	14.3057	54,620.50	14.1467
386,200	55,249.00	14.3058	54,635.30	14.1469
386,300	55,263.50	14.3059	54,649.45	14.1469
386,400	55,278.00	14.3059	54,664.25	14.1471
386,500	55,292.50	14.3060	54,678.40	14.1471
386,600	55,307.00	14.3060	54,693.15	14.1472
386,700	55,321.50	14.3061	54,707.30	14.1472
386,800	55,336.00	14.3061	54,722.10	14.1474
386,900	55,350.50	14.3062	54,736.25	14.1474
387,000	55,365.00	14.3062	54,751.05	14.1476
387,100	55,379.50	14.3063	54,765.85	14.1477
387,200	55,394.00	14.3063	54,780.00	14.1477
387,300	55,408.50	14.3064	54,794.75	14.1479
387,400	55,423.00	14.3064	54,808.90	14.1479
387,500	55,437.50	14.3065	54,823.70	14.1481
387,600	55,452.00	14.3065	54,837.85	14.1481
387,700	55,466.50	14.3066	54,852.65	14.1482
387,800	55,481.00	14.3066	54,866.80	14.1482
387,900	55,495.50	14.3067	54,881.60	14.1484
388,000	55,510.00	14.3067	54,896.35	14.1485
388,100	55,524.50	14.3068	54,910.50	14.1485
388,200	55,539.00	14.3068	54,925.30	14.1487
388,300	55,553.50	14.3069	54,939.45	14.1487
388,400	55,568.00	14.3069	54,954.25	14.1489
388,500	55,582.50	14.3069	54,968.40	14.1489
388,600	55,597.00	14.3070	54,983.15	14.1490
388,700	55,611.50	14.3070	54,997.30	14.1490
388,800	55,626.00	14.3071	55,012.10	14.1492
388,900	55,640.50	14.3071	55,026.25	14.1492
389,000	55,655.00	14.3072	55,041.05	14.1494
389,100	55,669.50	14.3072	55,055.85	14.1495
389,200	55,684.00	14.3073	55,070.00	14.1495
389,300	55,698.50	14.3073	55,084.75	14.1497
389,400	55,713.00	14.3074	55,098.90	14.1497
389,500	55,727.50	14.3074	55,113.70	14.1499
389,600	55,742.00	14.3075	55,127.85	14.1499
389,700	55,756.50	14.3075	55,142.65	14.1500
389,800	55,771.00	14.3076	55,156.80	14.1500
389,900	55,785.50	14.3076	55,171.60	14.1502
390,000	55,800.00	14.3077	55,186.35	14.1503
390,100	55,814.50	14.3077	55,200.50	14.1503
390,200	55,829.00	14.3078	55,215.30	14.1505
390,300	55,843.50	14.3078	55,229.45	14.1505

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
390,400	55,858.00	14.3079	55,244.25	14.1507
390,500	55,872.50	14.3079	55,258.40	14.1507
390,600	55,887.00	14.3080	55,273.15	14.1508
390,700	55,901.50	14.3080	55,287.30	14.1508
390,800	55,916.00	14.3081	55,302.10	14.1510
390,900	55,930.50	14.3081	55,316.25	14.1510
391,000	55,945.00	14.3082	55,331.05	14.1512
391,100	55,959.50	14.3082	55,345.85	14.1513
391,200	55,974.00	14.3083	55,360.00	14.1513
391,300	55,988.50	14.3083	55,374.75	14.1515
391,400	56,003.00	14.3084	55,388.90	14.1515
391,500	56,017.50	14.3084	55,403.70	14.1516
391,600	56,032.00	14.3085	55,417.85	14.1516
391,700	56,046.50	14.3085	55,432.65	14.1518
391,800	56,061.00	14.3086	55,446.80	14.1518
391,900	56,075.50	14.3086	55,461.60	14.1520
392,000	56,090.00	14.3087	55,476.35	14.1521
392,100	56,104.50	14.3087	55,490.50	14.1521
392,200	56,119.00	14.3088	55,505.30	14.1523
392,300	56,133.50	14.3088	55,519.45	14.1523
392,400	56,148.00	14.3089	55,534.25	14.1525
392,500	56,162.50	14.3089	55,548.40	14.1525
392,600	56,177.00	14.3090	55,563.15	14.1526
392,700	56,191.50	14.3090	55,577.35	14.1526
392,800	56,206.00	14.3091	55,592.10	14.1528
392,900	56,220.50	14.3091	55,606.25	14.1528
393,000	56,235.00	14.3092	55,621.05	14.1529
393,100	56,249.50	14.3092	55,635.85	14.1531
393,200	56,264.00	14.3093	55,650.00	14.1531
393,300	56,278.50	14.3093	55,664.75	14.1533
393,400	56,293.00	14.3094	55,678.90	14.1533
393,500	56,307.50	14.3094	55,693.70	14.1534
393,600	56,322.00	14.3095	55,707.85	14.1534
393,700	56,336.50	14.3095	55,722.65	14.1536
393,800	56,351.00	14.3095	55,736.80	14.1536
393,900	56,365.50	14.3096	55,751.60	14.1537
394,000	56,380.00	14.3096	55,766.35	14.1539
394,100	56,394.50	14.3097	55,780.50	14.1539
394,200	56,409.00	14.3097	55,795.30	14.1541
394,300	56,423.50	14.3098	55,809.45	14.1541
394,400	56,438.00	14.3098	55,824.25	14.1542
394,500	56,452.50	14.3099	55,838.40	14.1542
394,600	56,467.00	14.3099	55,853.20	14.1544
394,700	56,481.50	14.3100	55,867.35	14.1544
394,800	56,496.00	14.3100	55,882.10	14.1545
394,900	56,510.50	14.3101	55,896.25	14.1545
395,000	56,525.00	14.3101	55,911.05	14.1547

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
395,100	56,539.50	14.3102	55,925.85	14.1549
395,200	56,554.00	14.3102	55,940.00	14.1549
395,300	56,568.50	14.3103	55,954.75	14.1550
395,400	56,583.00	14.3103	55,968.90	14.1550
395,500	56,597.50	14.3104	55,983.70	14.1552
395,600	56,612.00	14.3104	55,997.85	14.1552
395,700	56,626.50	14.3105	56,012.65	14.1553
395,800	56,641.00	14.3105	56,026.80	14.1553
395,900	56,655.50	14.3106	56,041.60	14.1555
396,000	56,670.00	14.3106	56,056.35	14.1556
396,100	56,684.50	14.3107	56,070.50	14.1556
396,200	56,699.00	14.3107	56,085.30	14.1558
396,300	56,713.50	14.3107	56,099.45	14.1558
396,400	56,728.00	14.3108	56,114.25	14.1560
396,500	56,742.50	14.3108	56,128.40	14.1560
396,600	56,757.00	14.3109	56,143.20	14.1561
396,700	56,771.50	14.3109	56,157.35	14.1561
396,800	56,786.00	14.3110	56,172.10	14.1563
396,900	56,800.50	14.3110	56,186.25	14.1563
397,000	56,815.00	14.3111	56,201.05	14.1564
397,100	56,829.50	14.3111	56,215.85	14.1566
397,200	56,844.00	14.3112	56,230.00	14.1566
397,300	56,858.50	14.3112	56,244.75	14.1568
397,400	56,873.00	14.3113	56,258.95	14.1568
397,500	56,887.50	14.3113	56,273.70	14.1569
397,600	56,902.00	14.3114	56,287.85	14.1569
397,700	56,916.50	14.3114	56,302.65	14.1571
397,800	56,931.00	14.3115	56,316.80	14.1571
397,900	56,945.50	14.3115	56,331.60	14.1572
398,000	56,960.00	14.3116	56,346.35	14.1574
398,100	56,974.50	14.3116	56,360.50	14.1574
398,200	56,989.00	14.3117	56,375.30	14.1575
398,300	57,003.50	14.3117	56,389.45	14.1575
398,400	57,018.00	14.3117	56,404.25	14.1577
398,500	57,032.50	14.3118	56,418.40	14.1577
398,600	57,047.00	14.3118	56,433.20	14.1578
398,700	57,061.50	14.3119	56,447.35	14.1578
398,800	57,076.00	14.3119	56,462.10	14.1580
398,900	57,090.50	14.3120	56,476.25	14.1580
399,000	57,105.00	14.3120	56,491.05	14.1582
399,100	57,119.50	14.3121	56,505.85	14.1583
399,200	57,134.00	14.3121	56,520.00	14.1583
399,300	57,148.50	14.3122	56,534.75	14.1585
399,400	57,163.00	14.3122	56,548.95	14.1585
399,500	57,177.50	14.3123	56,563.70	14.1586
399,600	57,192.00	14.3123	56,577.85	14.1586
399,700	57,206.50	14.3124	56,592.65	14.1588

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
399,800	57,221.00	14.3124	56,606.80	14.1588
399,900	57,235.50	14.3125	56,621.60	14.1589
400,000	57,250.00	14.3125	56,636.35	14.1591
400,100	57,264.50	14.3125	56,650.50	14.1591
400,200	57,279.00	14.3126	56,665.30	14.1592
400,300	57,293.50	14.3126	56,679.45	14.1592
400,400	57,308.00	14.3127	56,694.25	14.1594
400,500	57,322.50	14.3127	56,708.40	14.1594
400,600	57,337.00	14.3128	56,723.20	14.1596
400,700	57,351.50	14.3128	56,737.35	14.1596
400,800	57,366.00	14.3129	56,752.10	14.1597
400,900	57,380.50	14.3129	56,766.30	14.1597
401,000	57,395.00	14.3130	56,781.05	14.1599
401,100	57,409.50	14.3130	56,795.85	14.1600
401,200	57,424.00	14.3131	56,810.00	14.1600
401,300	57,438.50	14.3131	56,824.75	14.1602
401,400	57,453.00	14.3132	56,838.95	14.1602
401,500	57,467.50	14.3132	56,853.70	14.1603
401,600	57,482.00	14.3132	56,867.85	14.1603
401,700	57,496.50	14.3133	56,882.65	14.1605
401,800	57,511.00	14.3133	56,896.80	14.1605
401,900	57,525.50	14.3134	56,911.60	14.1606
402,000	57,540.00	14.3134	56,926.35	14.1608
402,100	57,554.50	14.3135	56,940.50	14.1608
402,200	57,569.00	14.3135	56,955.30	14.1609
402,300	57,583.50	14.3136	56,969.45	14.1609
402,400	57,598.00	14.3136	56,984.25	14.1611
402,500	57,612.50	14.3137	56,998.40	14.1611
402,600	57,627.00	14.3137	57,013.20	14.1612
402,700	57,641.50	14.3138	57,027.35	14.1612
402,800	57,656.00	14.3138	57,042.10	14.1614
402,900	57,670.50	14.3138	57,056.30	14.1614
403,000	57,685.00	14.3139	57,071.05	14.1616
403,100	57,699.50	14.3139	57,085.85	14.1617
403,200	57,714.00	14.3140	57,100.00	14.1617
403,300	57,728.50	14.3140	57,114.75	14.1619
403,400	57,743.00	14.3141	57,128.95	14.1619
403,500	57,757.50	14.3141	57,143.70	14.1620
403,600	57,772.00	14.3142	57,157.85	14.1620
403,700	57,786.50	14.3142	57,172.65	14.1622
403,800	57,801.00	14.3143	57,186.80	14.1622
403,900	57,815.50	14.3143	57,201.60	14.1623
404,000	57,830.00	14.3144	57,216.35	14.1625
404,100	57,844.50	14.3144	57,230.55	14.1625
404,200	57,859.00	14.3144	57,245.30	14.1626
404,300	57,873.50	14.3145	57,259.45	14.1626
404,400	57,888.00	14.3145	57,274.25	14.1628

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
404,500	57,902.50	14.3146	57,288.40	14.1628
404,600	57,917.00	14.3146	57,303.20	14.1629
404,700	57,931.50	14.3147	57,317.35	14.1629
404,800	57,946.00	14.3147	57,332.10	14.1631
404,900	57,960.50	14.3148	57,346.30	14.1631
405,000	57,975.00	14.3148	57,361.05	14.1632
405,100	57,989.50	14.3149	57,375.85	14.1634
405,200	58,004.00	14.3149	57,390.00	14.1634
405,300	58,018.50	14.3150	57,404.75	14.1635
405,400	58,033.00	14.3150	57,418.95	14.1635
405,500	58,047.50	14.3150	57,433.70	14.1637
405,600	58,062.00	14.3151	57,447.85	14.1637
405,700	58,076.50	14.3151	57,462.65	14.1638
405,800	58,091.00	14.3152	57,476.80	14.1638
405,900	58,105.50	14.3152	57,491.60	14.1640
406,000	58,120.00	14.3153	57,506.35	14.1641
406,100	58,134.50	14.3153	57,520.55	14.1641
406,200	58,149.00	14.3154	57,535.30	14.1643
406,300	58,163.50	14.3154	57,549.45	14.1643
406,400	58,178.00	14.3155	57,564.25	14.1644
406,500	58,192.50	14.3155	57,578.40	14.1644
406,600	58,207.00	14.3155	57,593.20	14.1646
406,700	58,221.50	14.3156	57,607.35	14.1646
406,800	58,236.00	14.3156	57,622.10	14.1647
406,900	58,250.50	14.3157	57,636.30	14.1647
407,000	58,265.00	14.3157	57,651.05	14.1649
407,100	58,279.50	14.3158	57,665.85	14.1650
407,200	58,294.00	14.3158	57,680.00	14.1650
407,300	58,308.50	14.3159	57,694.75	14.1652
407,400	58,323.00	14.3159	57,708.95	14.1652
407,500	58,337.50	14.3160	57,723.70	14.1653
407,600	58,352.00	14.3160	57,737.90	14.1653
407,700	58,366.50	14.3160	57,752.65	14.1655
407,800	58,381.00	14.3161	57,766.80	14.1655
407,900	58,395.50	14.3161	57,781.60	14.1656
408,000	58,410.00	14.3162	57,796.35	14.1658
408,100	58,424.50	14.3162	57,810.55	14.1658
408,200	58,439.00	14.3163	57,825.30	14.1659
408,300	58,453.50	14.3163	57,839.45	14.1659
408,400	58,468.00	14.3164	57,854.25	14.1661
408,500	58,482.50	14.3164	57,868.40	14.1661
408,600	58,497.00	14.3164	57,883.20	14.1662
408,700	58,511.50	14.3165	57,897.35	14.1662
408,800	58,526.00	14.3165	57,912.10	14.1664
408,900	58,540.50	14.3166	57,926.30	14.1664
409,000	58,555.00	14.3166	57,941.05	14.1665
409,100	58,569.50	14.3167	57,955.85	14.1667

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
409,200	58,584.00	14.3167	57,970.00	14.1667
409,300	58,598.50	14.3168	57,984.75	14.1668
409,400	58,613.00	14.3168	57,998.95	14.1668
409,500	58,627.50	14.3168	58,013.70	14.1670
409,600	58,642.00	14.3169	58,027.90	14.1670
409,700	58,656.50	14.3169	58,042.65	14.1671
409,800	58,671.00	14.3170	58,056.80	14.1671
409,900	58,685.50	14.3170	58,071.60	14.1673
410,000	58,700.00	14.3171	58,086.35	14.1674
410,100	58,714.50	14.3171	58,100.55	14.1674
410,200	58,729.00	14.3172	58,115.30	14.1676
410,300	58,743.50	14.3172	58,129.45	14.1676
410,400	58,758.00	14.3173	58,144.25	14.1677
410,500	58,772.50	14.3173	58,158.40	14.1677
410,600	58,787.00	14.3173	58,173.20	14.1678
410,700	58,801.50	14.3174	58,187.35	14.1678
410,800	58,816.00	14.3174	58,202.10	14.1680
410,900	58,830.50	14.3175	58,216.30	14.1680
411,000	58,845.00	14.3175	58,231.05	14.1681
411,100	58,859.50	14.3176	58,245.85	14.1683
411,200	58,874.00	14.3176	58,260.00	14.1683
411,300	58,888.50	14.3177	58,274.75	14.1684
411,400	58,903.00	14.3177	58,288.95	14.1684
411,500	58,917.50	14.3177	58,303.70	14.1686
411,600	58,932.00	14.3178	58,317.90	14.1686
411,700	58,946.50	14.3178	58,332.65	14.1687
411,800	58,961.00	14.3179	58,346.80	14.1687
411,900	58,975.50	14.3179	58,361.60	14.1689
412,000	58,990.00	14.3180	58,376.35	14.1690
412,100	59,004.50	14.3180	58,390.55	14.1690
412,200	59,019.00	14.3180	58,405.30	14.1692
412,300	59,033.50	14.3181	58,419.45	14.1692
412,400	59,048.00	14.3181	58,434.25	14.1693
412,500	59,062.50	14.3182	58,448.40	14.1693
412,600	59,077.00	14.3182	58,463.20	14.1695
412,700	59,091.50	14.3183	58,477.35	14.1695
412,800	59,106.00	14.3183	58,492.10	14.1696
412,900	59,120.50	14.3184	58,506.30	14.1696
413,000	59,135.00	14.3184	58,521.05	14.1697
413,100	59,149.50	14.3184	58,535.85	14.1699
413,200	59,164.00	14.3185	58,550.00	14.1699
413,300	59,178.50	14.3185	58,564.75	14.1700
413,400	59,193.00	14.3186	58,578.95	14.1700
413,500	59,207.50	14.3186	58,593.70	14.1702
413,600	59,222.00	14.3187	58,607.90	14.1702
413,700	59,236.50	14.3187	58,622.65	14.1703
413,800	59,251.00	14.3188	58,636.80	14.1703

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
413,900	59,265.50	14.3188	58,651.60	14.1705
414,000	59,280.00	14.3188	58,666.35	14.1706
414,100	59,294.50	14.3189	58,680.55	14.1706
414,200	59,309.00	14.3189	58,695.30	14.1708
414,300	59,323.50	14.3190	58,709.45	14.1708
414,400	59,338.00	14.3190	58,724.25	14.1709
414,500	59,352.50	14.3191	58,738.40	14.1709
414,600	59,367.00	14.3191	58,753.20	14.1711
414,700	59,381.50	14.3191	58,767.35	14.1711
414,800	59,396.00	14.3192	58,782.10	14.1712
414,900	59,410.50	14.3192	58,796.30	14.1712
415,000	59,425.00	14.3193	58,811.05	14.1713
415,100	59,439.50	14.3193	58,825.85	14.1715
415,200	59,454.00	14.3194	58,840.00	14.1715
415,300	59,468.50	14.3194	58,854.75	14.1716
415,400	59,483.00	14.3195	58,868.95	14.1716
415,500	59,497.50	14.3195	58,883.70	14.1718
415,600	59,512.00	14.3195	58,897.90	14.1718
415,700	59,526.50	14.3196	58,912.65	14.1719
415,800	59,541.00	14.3196	58,926.85	14.1719
415,900	59,555.50	14.3197	58,941.60	14.1721
416,000	59,570.00	14.3197	58,956.35	14.1722
416,100	59,584.50	14.3198	58,970.55	14.1722
416,200	59,599.00	14.3198	58,985.30	14.1723
416,300	59,613.50	14.3198	58,999.50	14.1723
416,400	59,628.00	14.3199	59,014.25	14.1725
416,500	59,642.50	14.3199	59,028.40	14.1725
416,600	59,657.00	14.3200	59,043.20	14.1726
416,700	59,671.50	14.3200	59,057.35	14.1726
416,800	59,686.00	14.3201	59,072.15	14.1728
416,900	59,700.50	14.3201	59,086.30	14.1728
417,000	59,715.00	14.3201	59,101.05	14.1729
417,100	59,729.50	14.3202	59,115.85	14.1731
417,200	59,744.00	14.3202	59,130.00	14.1731
417,300	59,758.50	14.3203	59,144.75	14.1732
417,400	59,773.00	14.3203	59,158.95	14.1732
417,500	59,787.50	14.3204	59,173.70	14.1733
417,600	59,802.00	14.3204	59,187.90	14.1733
417,700	59,816.50	14.3204	59,202.65	14.1735
417,800	59,831.00	14.3205	59,216.85	14.1735
417,900	59,845.50	14.3205	59,231.60	14.1736
418,000	59,860.00	14.3206	59,246.35	14.1738
418,100	59,874.50	14.3206	59,260.55	14.1738
418,200	59,889.00	14.3207	59,275.30	14.1739
418,300	59,903.50	14.3207	59,289.50	14.1739
418,400	59,918.00	14.3207	59,304.25	14.1741
418,500	59,932.50	14.3208	59,318.40	14.1741



Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
418,600	59,947.00	14.3208	59,333.20	14.1742
418,700	59,961.50	14.3209	59,347.35	14.1742
418,800	59,976.00	14.3209	59,362.15	14.1743
418,900	59,990.50	14.3210	59,376.30	14.1743
419,000	60,005.00	14.3210	59,391.05	14.1745
419,100	60,019.50	14.3210	59,405.85	14.1746
419,200	60,034.00	14.3211	59,420.00	14.1746
419,300	60,048.50	14.3211	59,434.75	14.1748
419,400	60,063.00	14.3212	59,448.95	14.1748
419,500	60,077.50	14.3212	59,463.70	14.1749
419,600	60,092.00	14.3213	59,477.90	14.1749
419,700	60,106.50	14.3213	59,492.65	14.1750
419,800	60,121.00	14.3213	59,506.85	14.1750
419,900	60,135.50	14.3214	59,521.60	14.1752
420,000	60,150.00	14.3214	59,536.35	14.1753
420,100	60,164.50	14.3215	59,550.55	14.1753
420,200	60,179.00	14.3215	59,565.30	14.1755
420,300	60,193.50	14.3216	59,579.50	14.1755
420,400	60,208.00	14.3216	59,594.25	14.1756
420,500	60,222.50	14.3216	59,608.40	14.1756
420,600	60,237.00	14.3217	59,623.20	14.1757
420,700	60,251.50	14.3217	59,637.35	14.1757
420,800	60,266.00	14.3218	59,652.15	14.1759
420,900	60,280.50	14.3218	59,666.30	14.1759
421,000	60,295.00	14.3219	59,681.05	14.1760
421,100	60,309.50	14.3219	59,695.85	14.1762
421,200	60,324.00	14.3219	59,710.00	14.1762
421,300	60,338.50	14.3220	59,724.80	14.1763
421,400	60,353.00	14.3220	59,738.95	14.1763
421,500	60,367.50	14.3221	59,753.70	14.1764
421,600	60,382.00	14.3221	59,767.90	14.1764
421,700	60,396.50	14.3221	59,782.65	14.1766
421,800	60,411.00	14.3222	59,796.85	14.1766
421,900	60,425.50	14.3222	59,811.60	14.1767
422,000	60,440.00	14.3223	59,826.35	14.1769
422,100	60,454.50	14.3223	59,840.55	14.1769
422,200	60,469.00	14.3224	59,855.30	14.1770
422,300	60,483.50	14.3224	59,869.50	14.1770
422,400	60,498.00	14.3224	59,884.25	14.1771
422,500	60,512.50	14.3225	59,898.40	14.1771
422,600	60,527.00	14.3225	59,913.20	14.1773
422,700	60,541.50	14.3226	59,927.35	14.1773
422,800	60,556.00	14.3226	59,942.15	14.1774
422,900	60,570.50	14.3227	59,956.30	14.1774
423,000	60,585.00	14.3227	59,971.05	14.1776
423,100	60,599.50	14.3227	59,985.85	14.1777
423,200	60,614.00	14.3228	60,000.00	14.1777

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
423,300	60,628.50	14.3228	60,014.80	14.1778
423,400	60,643.00	14.3229	60,028.95	14.1778
423,500	60,657.50	14.3229	60,043.70	14.1780
423,600	60,672.00	14.3229	60,057.90	14.1780
423,700	60,686.50	14.3230	60,072.65	14.1781
423,800	60,701.00	14.3230	60,086.85	14.1781
423,900	60,715.50	14.3231	60,101.60	14.1782
424,000	60,730.00	14.3231	60,116.35	14.1784
424,100	60,744.50	14.3232	60,130.55	14.1784
424,200	60,759.00	14.3232	60,145.30	14.1785
424,300	60,773.50	14.3232	60,159.50	14.1785
424,400	60,788.00	14.3233	60,174.25	14.1787
424,500	60,802.50	14.3233	60,188.45	14.1787
424,600	60,817.00	14.3234	60,203.20	14.1788
424,700	60,831.50	14.3234	60,217.35	14.1788
424,800	60,846.00	14.3234	60,232.15	14.1789
424,900	60,860.50	14.3235	60,246.30	14.1789
425,000	60,875.00	14.3235	60,261.05	14.1791
425,100	60,889.50	14.3236	60,275.85	14.1792
425,200	60,904.00	14.3236	60,290.00	14.1792
425,300	60,918.50	14.3237	60,304.80	14.1794
425,400	60,933.00	14.3237	60,318.95	14.1794
425,500	60,947.50	14.3237	60,333.70	14.1795
425,600	60,962.00	14.3238	60,347.90	14.1795
425,700	60,976.50	14.3238	60,362.65	14.1796
425,800	60,991.00	14.3239	60,376.85	14.1796
425,900	61,005.50	14.3239	60,391.60	14.1798
426,000	61,020.00	14.3239	60,406.35	14.1799
426,100	61,034.50	14.3240	60,420.55	14.1799
426,200	61,049.00	14.3240	60,435.30	14.1800
426,300	61,063.50	14.3241	60,449.50	14.1800
426,400	61,078.00	14.3241	60,464.25	14.1802
426,500	61,092.50	14.3242	60,478.45	14.1802
426,600	61,107.00	14.3242	60,493.20	14.1803
426,700	61,121.50	14.3242	60,507.35	14.1803
426,800	61,136.00	14.3243	60,522.15	14.1804
426,900	61,150.50	14.3243	60,536.30	14.1804
427,000	61,165.00	14.3244	60,551.05	14.1806
427,100	61,179.50	14.3244	60,565.85	14.1807
427,200	61,194.00	14.3244	60,580.00	14.1807
427,300	61,208.50	14.3245	60,594.80	14.1809
427,400	61,223.00	14.3245	60,608.95	14.1809
427,500	61,237.50	14.3246	60,623.70	14.1810
427,600	61,252.00	14.3246	60,637.90	14.1810
427,700	61,266.50	14.3246	60,652.65	14.1811
427,800	61,281.00	14.3247	60,666.85	14.1811
427,900	61,295.50	14.3247	60,681.60	14.1813

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
428,000	61,310.00	14.3248	60,696.35	14.1814
428,100	61,324.50	14.3248	60,710.55	14.1814
428,200	61,339.00	14.3248	60,725.30	14.1815
428,300	61,353.50	14.3249	60,739.50	14.1815
428,400	61,368.00	14.3249	60,754.25	14.1817
428,500	61,382.50	14.3250	60,768.45	14.1817
428,600	61,397.00	14.3250	60,783.20	14.1818
428,700	61,411.50	14.3251	60,797.35	14.1818
428,800	61,426.00	14.3251	60,812.15	14.1819
428,900	61,440.50	14.3251	60,826.30	14.1819
429,000	61,455.00	14.3252	60,841.05	14.1821
429,100	61,469.50	14.3252	60,855.85	14.1822
429,200	61,484.00	14.3253	60,870.00	14.1822
429,300	61,498.50	14.3253	60,884.80	14.1823
429,400	61,513.00	14.3253	60,898.95	14.1823
429,500	61,527.50	14.3254	60,913.70	14.1825
429,600	61,542.00	14.3254	60,927.90	14.1825
429,700	61,556.50	14.3255	60,942.65	14.1826
429,800	61,571.00	14.3255	60,956.85	14.1826
429,900	61,585.50	14.3255	60,971.60	14.1827
430,000	61,600.00	14.3256	60,986.35	14.1829
430,100	61,614.50	14.3256	61,000.55	14.1829
430,200	61,629.00	14.3257	61,015.30	14.1830
430,300	61,643.50	14.3257	61,029.50	14.1830
430,400	61,658.00	14.3257	61,044.25	14.1831
430,500	61,672.50	14.3258	61,058.45	14.1831
430,600	61,687.00	14.3258	61,073.20	14.1833
430,700	61,701.50	14.3259	61,087.35	14.1833
430,800	61,716.00	14.3259	61,102.15	14.1834
430,900	61,730.50	14.3259	61,116.30	14.1834
431,000	61,745.00	14.3260	61,131.10	14.1835
431,100	61,759.50	14.3260	61,145.85	14.1837
431,200	61,774.00	14.3261	61,160.00	14.1837
431,300	61,788.50	14.3261	61,174.80	14.1838
431,400	61,803.00	14.3261	61,188.95	14.1838
431,500	61,817.50	14.3262	61,203.70	14.1839
431,600	61,832.00	14.3262	61,217.90	14.1839
431,700	61,846.50	14.3263	61,232.65	14.1841
431,800	61,861.00	14.3263	61,246.85	14.1841
431,900	61,875.50	14.3263	61,261.60	14.1842
432,000	61,890.00	14.3264	61,276.35	14.1843
432,100	61,904.50	14.3264	61,290.55	14.1843
432,200	61,919.00	14.3265	61,305.30	14.1845
432,300	61,933.50	14.3265	61,319.50	14.1845
432,400	61,948.00	14.3265	61,334.25	14.1846
432,500	61,962.50	14.3266	61,348.45	14.1846
432,600	61,977.00	14.3266	61,363.20	14.1847

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
432,700	61,991.50	14.3267	61,377.40	14.1847
432,800	62,006.00	14.3267	61,392.15	14.1849
432,900	62,020.50	14.3267	61,406.30	14.1849
433,000	62,035.00	14.3268	61,421.10	14.1850
433,100	62,049.50	14.3268	61,435.85	14.1851
433,200	62,064.00	14.3269	61,450.00	14.1851
433,300	62,078.50	14.3269	61,464.80	14.1853
433,400	62,093.00	14.3269	61,478.95	14.1853
433,500	62,107.50	14.3270	61,493.70	14.1854
433,600	62,122.00	14.3270	61,507.90	14.1854
433,700	62,136.50	14.3271	61,522.65	14.1855
433,800	62,151.00	14.3271	61,536.85	14.1855
433,900	62,165.50	14.3271	61,551.60	14.1857
434,000	62,180.00	14.3272	61,566.35	14.1858
434,100	62,194.50	14.3272	61,580.55	14.1858
434,200	62,209.00	14.3273	61,595.30	14.1859
434,300	62,223.50	14.3273	61,609.50	14.1859
434,400	62,238.00	14.3273	61,624.25	14.1861
434,500	62,252.50	14.3274	61,638.45	14.1861
434,600	62,267.00	14.3274	61,653.20	14.1862
434,700	62,281.50	14.3275	61,667.40	14.1862
434,800	62,296.00	14.3275	61,682.15	14.1863
434,900	62,310.50	14.3275	61,696.30	14.1863
435,000	62,325.00	14.3276	61,711.10	14.1865
435,100	62,339.50	14.3276	61,725.85	14.1866
435,200	62,354.00	14.3277	61,740.00	14.1866
435,300	62,368.50	14.3277	61,754.80	14.1867
435,400	62,383.00	14.3277	61,768.95	14.1867
435,500	62,397.50	14.3278	61,783.70	14.1868
435,600	62,412.00	14.3278	61,797.90	14.1868
435,700	62,426.50	14.3279	61,812.65	14.1870
435,800	62,441.00	14.3279	61,826.85	14.1870
435,900	62,455.50	14.3279	61,841.60	14.1871
436,000	62,470.00	14.3280	61,856.35	14.1872
436,100	62,484.50	14.3280	61,870.55	14.1872
436,200	62,499.00	14.3281	61,885.30	14.1874
436,300	62,513.50	14.3281	61,899.50	14.1874
436,400	62,528.00	14.3281	61,914.25	14.1875
436,500	62,542.50	14.3282	61,928.45	14.1875
436,600	62,557.00	14.3282	61,943.20	14.1876
436,700	62,571.50	14.3283	61,957.40	14.1876
436,800	62,586.00	14.3283	61,972.15	14.1878
436,900	62,600.50	14.3283	61,986.30	14.1878
437,000	62,615.00	14.3284	62,001.10	14.1879
437,100	62,629.50	14.3284	62,015.85	14.1880
437,200	62,644.00	14.3285	62,030.00	14.1880
437,300	62,658.50	14.3285	62,044.80	14.1881

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
437,400	62,673.00	14.3285	62,058.95	14.1881
437,500	62,687.50	14.3286	62,073.70	14.1883
437,600	62,702.00	14.3286	62,087.90	14.1883
437,700	62,716.50	14.3286	62,102.65	14.1884
437,800	62,731.00	14.3287	62,116.85	14.1884
437,900	62,745.50	14.3287	62,131.60	14.1885
438,000	62,760.00	14.3288	62,146.35	14.1887
438,100	62,774.50	14.3288	62,160.55	14.1887
438,200	62,789.00	14.3288	62,175.30	14.1888
438,300	62,803.50	14.3289	62,189.50	14.1888
438,400	62,818.00	14.3289	62,204.25	14.1889
438,500	62,832.50	14.3290	62,218.45	14.1889
438,600	62,847.00	14.3290	62,233.20	14.1891
438,700	62,861.50	14.3290	62,247.40	14.1891
438,800	62,876.00	14.3291	62,262.15	14.1892
438,900	62,890.50	14.3291	62,276.35	14.1892
439,000	62,905.00	14.3292	62,291.10	14.1893
439,100	62,919.50	14.3292	62,305.85	14.1894
439,200	62,934.00	14.3292	62,320.00	14.1894
439,300	62,948.50	14.3293	62,334.80	14.1896
439,400	62,963.00	14.3293	62,348.95	14.1896
439,500	62,977.50	14.3294	62,363.70	14.1897
439,600	62,992.00	14.3294	62,377.90	14.1897
439,700	63,006.50	14.3294	62,392.65	14.1898
439,800	63,021.00	14.3295	62,406.85	14.1898
439,900	63,035.50	14.3295	62,421.60	14.1900
440,000	63,050.00	14.3295	62,436.35	14.1901
440,100	63,064.50	14.3296	62,450.55	14.1901
440,200	63,079.00	14.3296	62,465.30	14.1902
440,300	63,093.50	14.3297	62,479.50	14.1902
440,400	63,108.00	14.3297	62,494.25	14.1903
440,500	63,122.50	14.3297	62,508.45	14.1903
440,600	63,137.00	14.3298	62,523.20	14.1905
440,700	63,151.50	14.3298	62,537.40	14.1905
440,800	63,166.00	14.3299	62,552.15	14.1906
440,900	63,180.50	14.3299	62,566.35	14.1906
441,000	63,195.00	14.3299	62,581.10	14.1907
441,100	63,209.50	14.3300	62,595.85	14.1908
441,200	63,224.00	14.3300	62,610.05	14.1908
441,300	63,238.50	14.3300	62,624.80	14.1910
441,400	63,253.00	14.3301	62,638.95	14.1910
441,500	63,267.50	14.3301	62,653.70	14.1911
441,600	63,282.00	14.3302	62,667.90	14.1911
441,700	63,296.50	14.3302	62,682.65	14.1912
441,800	63,311.00	14.3302	62,696.85	14.1912
441,900	63,325.50	14.3303	62,711.60	14.1914
442,000	63,340.00	14.3303	62,726.35	14.1915

**Impôt cantonal et communal direct**  
**Barème de référence**

**Table de calcul applicable dès le 1<sup>er</sup> janvier 2013**

**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 %
442,100	63,354.50	14.3304	62,740.55	14.1915
442,200	63,369.00	14.3304	62,755.30	14.1916
442,300	63,383.50	14.3304	62,769.50	14.1916
442,400	63,398.00	14.3305	62,784.25	14.1917
442,500	63,412.50	14.3305	62,798.45	14.1917
442,600	63,427.00	14.3305	62,813.20	14.1919
442,700	63,441.50	14.3306	62,827.40	14.1919
442,800	63,456.00	14.3306	62,842.15	14.1920
442,900	63,470.50	14.3307	62,856.35	14.1920
443,000	63,485.00	14.3307	62,871.10	14.1921
443,100	63,499.50	14.3307	62,885.85	14.1922
443,200	63,514.00	14.3308	62,900.05	14.1922
443,300	63,528.50	14.3308	62,914.80	14.1924
443,400	63,543.00	14.3309	62,928.95	14.1924
443,500	63,557.50	14.3309	62,943.70	14.1925
443,600	63,572.00	14.3309	62,957.90	14.1925
443,700	63,586.50	14.3310	62,972.65	14.1926
443,800	63,601.00	14.3310	62,986.85	14.1926
443,900	63,615.50	14.3310	63,001.60	14.1927
444,000	63,630.00	14.3311	63,016.35	14.1929
444,100	63,644.50	14.3311	63,030.55	14.1929
444,200	63,659.00	14.3312	63,045.30	14.1930
444,300	63,673.50	14.3312	63,059.50	14.1930
444,400	63,688.00	14.3312	63,074.25	14.1931
444,500	63,702.50	14.3313	63,088.45	14.1931
444,600	63,717.00	14.3313	63,103.20	14.1933
444,700	63,731.50	14.3313	63,117.40	14.1933
444,800	63,746.00	14.3314	63,132.15	14.1934
444,900	63,760.50	14.3314	63,146.35	14.1934
445,000	63,775.00	14.3315	63,161.10	14.1935
445,100	63,789.50	14.3315	63,175.85	14.1936
445,200	63,804.00	14.3315	63,190.05	14.1936
445,300	63,818.50	14.3316	63,204.80	14.1938
445,400	63,833.00	14.3316	63,218.95	14.1938
445,500	63,847.50	14.3316	63,233.70	14.1939
445,600	63,862.00	14.3317	63,247.90	14.1939
445,700	63,876.50	14.3317	63,262.65	14.1940
445,800	63,891.00	14.3318	63,276.85	14.1940
445,900	63,905.50	14.3318	63,291.60	14.1941
446,000	63,920.00	14.3318	63,306.35	14.1943
446,100	63,934.50	14.3319	63,320.55	14.1943
446,200	63,949.00	14.3319	63,335.30	14.1944
446,300	63,963.50	14.3320	63,349.50	14.1944
446,400	63,978.00	14.3320	63,364.25	14.1945
446,500	63,992.50	14.3320	63,378.45	14.1945
446,600	64,007.00	14.3321	63,393.20	14.1946
446,700	64,021.50	14.3321	63,407.40	14.1946

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
446,800	64,036.00	14.3321	63,422.15	14.1947
446,900	64,050.50	14.3322	63,436.35	14.1947
447,000	64,065.00	14.3322	63,451.10	14.1949
447,100	64,079.50	14.3323	63,465.85	14.1950
447,200	64,094.00	14.3323	63,480.05	14.1950
447,300	64,108.50	14.3323	63,494.80	14.1951
447,400	64,123.00	14.3324	63,509.00	14.1951
447,500	64,137.50	14.3324	63,523.75	14.1952
447,600	64,152.00	14.3324	63,537.90	14.1952
447,700	64,166.50	14.3325	63,552.65	14.1954
447,800	64,181.00	14.3325	63,566.85	14.1954
447,900	64,195.50	14.3326	63,581.60	14.1955
448,000	64,210.00	14.3326	63,596.35	14.1956
448,100	64,224.50	14.3326	63,610.55	14.1956
448,200	64,239.00	14.3327	63,625.30	14.1957
448,300	64,253.50	14.3327	63,639.50	14.1957
448,400	64,268.00	14.3327	63,654.25	14.1959
448,500	64,282.50	14.3328	63,668.45	14.1959
448,600	64,297.00	14.3328	63,683.20	14.1960
448,700	64,311.50	14.3329	63,697.40	14.1960
448,800	64,326.00	14.3329	63,712.15	14.1961
448,900	64,340.50	14.3329	63,726.35	14.1961
449,000	64,355.00	14.3330	63,741.10	14.1962
449,100	64,369.50	14.3330	63,755.85	14.1964
449,200	64,384.00	14.3330	63,770.05	14.1964
449,300	64,398.50	14.3331	63,784.80	14.1965
449,400	64,413.00	14.3331	63,799.00	14.1965
449,500	64,427.50	14.3331	63,813.75	14.1966
449,600	64,442.00	14.3332	63,827.90	14.1966
449,700	64,456.50	14.3332	63,842.65	14.1967
449,800	64,471.00	14.3333	63,856.85	14.1967
449,900	64,485.50	14.3333	63,871.60	14.1968
450,000	64,500.00	14.3333	63,886.35	14.1970
450,100	64,514.50	14.3334	63,900.55	14.1970
450,200	64,529.00	14.3334	63,915.30	14.1971
450,300	64,543.50	14.3334	63,929.50	14.1971
450,400	64,558.00	14.3335	63,944.25	14.1972
450,500	64,572.50	14.3335	63,958.45	14.1972
450,600	64,587.00	14.3336	63,973.20	14.1973
450,700	64,601.50	14.3336	63,987.40	14.1973
450,800	64,616.00	14.3336	64,002.15	14.1975
450,900	64,630.50	14.3337	64,016.35	14.1975
451,000	64,645.00	14.3337	64,031.10	14.1976
451,100	64,659.50	14.3337	64,045.85	14.1977
451,200	64,674.00	14.3338	64,060.05	14.1977
451,300	64,688.50	14.3338	64,074.80	14.1978
451,400	64,703.00	14.3339	64,089.00	14.1978

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
451,500	64,717.50	14.3339	64,103.75	14.1979
451,600	64,732.00	14.3339	64,117.90	14.1979
451,700	64,746.50	14.3340	64,132.65	14.1981
451,800	64,761.00	14.3340	64,146.85	14.1981
451,900	64,775.50	14.3340	64,161.60	14.1982
452,000	64,790.00	14.3341	64,176.35	14.1983
452,100	64,804.50	14.3341	64,190.55	14.1983
452,200	64,819.00	14.3341	64,205.30	14.1984
452,300	64,833.50	14.3342	64,219.50	14.1984
452,400	64,848.00	14.3342	64,234.25	14.1986
452,500	64,862.50	14.3343	64,248.45	14.1986
452,600	64,877.00	14.3343	64,263.20	14.1987
452,700	64,891.50	14.3343	64,277.40	14.1987
452,800	64,906.00	14.3344	64,292.15	14.1988
452,900	64,920.50	14.3344	64,306.35	14.1988
453,000	64,935.00	14.3344	64,321.10	14.1989
453,100	64,949.50	14.3345	64,335.85	14.1990
453,200	64,964.00	14.3345	64,350.05	14.1990
453,300	64,978.50	14.3345	64,364.80	14.1992
453,400	64,993.00	14.3346	64,379.00	14.1992
453,500	65,007.50	14.3346	64,393.75	14.1993
453,600	65,022.00	14.3347	64,407.95	14.1993
453,700	65,036.50	14.3347	64,422.65	14.1994
453,800	65,051.00	14.3347	64,436.85	14.1994
453,900	65,065.50	14.3348	64,451.60	14.1995
454,000	65,080.00	14.3348	64,466.35	14.1996
454,100	65,094.50	14.3348	64,480.55	14.1996
454,200	65,109.00	14.3349	64,495.30	14.1998
454,300	65,123.50	14.3349	64,509.50	14.1998
454,400	65,138.00	14.3349	64,524.25	14.1999
454,500	65,152.50	14.3350	64,538.45	14.1999
454,600	65,167.00	14.3350	64,553.20	14.2000
454,700	65,181.50	14.3351	64,567.40	14.2000
454,800	65,196.00	14.3351	64,582.15	14.2001
454,900	65,210.50	14.3351	64,596.35	14.2001
455,000	65,225.00	14.3352	64,611.10	14.2002
455,100	65,239.50	14.3352	64,625.85	14.2004
455,200	65,254.00	14.3352	64,640.05	14.2004
455,300	65,268.50	14.3353	64,654.80	14.2005
455,400	65,283.00	14.3353	64,669.00	14.2005
455,500	65,297.50	14.3353	64,683.75	14.2006
455,600	65,312.00	14.3354	64,697.95	14.2006
455,700	65,326.50	14.3354	64,712.65	14.2007
455,800	65,341.00	14.3355	64,726.85	14.2007
455,900	65,355.50	14.3355	64,741.60	14.2008
456,000	65,370.00	14.3355	64,756.35	14.2010
456,100	65,384.50	14.3356	64,770.55	14.2010



Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
456,200	65,399.00	14.3356	64,785.30	14.2011
456,300	65,413.50	14.3356	64,799.50	14.2011
456,400	65,428.00	14.3357	64,814.25	14.2012
456,500	65,442.50	14.3357	64,828.45	14.2012
456,600	65,457.00	14.3357	64,843.20	14.2013
456,700	65,471.50	14.3358	64,857.40	14.2013
456,800	65,486.00	14.3358	64,872.15	14.2014
456,900	65,500.50	14.3359	64,886.35	14.2014
457,000	65,515.00	14.3359	64,901.10	14.2016
457,100	65,529.50	14.3359	64,915.85	14.2017
457,200	65,544.00	14.3360	64,930.05	14.2017
457,300	65,558.50	14.3360	64,944.80	14.2018
457,400	65,573.00	14.3360	64,959.00	14.2018
457,500	65,587.50	14.3361	64,973.75	14.2019
457,600	65,602.00	14.3361	64,987.95	14.2019
457,700	65,616.50	14.3361	65,002.65	14.2020
457,800	65,631.00	14.3362	65,016.90	14.2020
457,900	65,645.50	14.3362	65,031.60	14.2021
458,000	65,660.00	14.3362	65,046.35	14.2023
458,100	65,674.50	14.3363	65,060.55	14.2023
458,200	65,689.00	14.3363	65,075.30	14.2024
458,300	65,703.50	14.3364	65,089.50	14.2024
458,400	65,718.00	14.3364	65,104.25	14.2025
458,500	65,732.50	14.3364	65,118.45	14.2025
458,600	65,747.00	14.3365	65,133.20	14.2026
458,700	65,761.50	14.3365	65,147.40	14.2026
458,800	65,776.00	14.3365	65,162.15	14.2027
458,900	65,790.50	14.3366	65,176.35	14.2027
459,000	65,805.00	14.3366	65,191.10	14.2029
459,100	65,819.50	14.3366	65,205.85	14.2030
459,200	65,834.00	14.3367	65,220.05	14.2030
459,300	65,848.50	14.3367	65,234.80	14.2031
459,400	65,863.00	14.3367	65,249.00	14.2031
459,500	65,877.50	14.3368	65,263.75	14.2032
459,600	65,892.00	14.3368	65,277.95	14.2032
459,700	65,906.50	14.3369	65,292.65	14.2033
459,800	65,921.00	14.3369	65,306.90	14.2033
459,900	65,935.50	14.3369	65,321.60	14.2034
460,000	65,950.00	14.3370	65,336.35	14.2036
460,100	65,964.50	14.3370	65,350.55	14.2036
460,200	65,979.00	14.3370	65,365.30	14.2037
460,300	65,993.50	14.3371	65,379.50	14.2037
460,400	66,008.00	14.3371	65,394.25	14.2038
460,500	66,022.50	14.3371	65,408.45	14.2038
460,600	66,037.00	14.3372	65,423.20	14.2039
460,700	66,051.50	14.3372	65,437.40	14.2039
460,800	66,066.00	14.3372	65,452.15	14.2040

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
460,900	66,080.50	14.3373	65,466.35	14.2040
461,000	66,095.00	14.3373	65,481.10	14.2041
461,100	66,109.50	14.3373	65,495.85	14.2043
461,200	66,124.00	14.3374	65,510.05	14.2043
461,300	66,138.50	14.3374	65,524.80	14.2044
461,400	66,153.00	14.3375	65,539.00	14.2044
461,500	66,167.50	14.3375	65,553.75	14.2045
461,600	66,182.00	14.3375	65,567.95	14.2045
461,700	66,196.50	14.3376	65,582.70	14.2046
461,800	66,211.00	14.3376	65,596.90	14.2046
461,900	66,225.50	14.3376	65,611.60	14.2047
462,000	66,240.00	14.3377	65,626.35	14.2048
462,100	66,254.50	14.3377	65,640.55	14.2048
462,200	66,269.00	14.3377	65,655.30	14.2050
462,300	66,283.50	14.3378	65,669.50	14.2050
462,400	66,298.00	14.3378	65,684.25	14.2051
462,500	66,312.50	14.3378	65,698.45	14.2051
462,600	66,327.00	14.3379	65,713.20	14.2052
462,700	66,341.50	14.3379	65,727.40	14.2052
462,800	66,356.00	14.3379	65,742.15	14.2053
462,900	66,370.50	14.3380	65,756.35	14.2053
463,000	66,385.00	14.3380	65,771.10	14.2054
463,100	66,399.50	14.3380	65,785.85	14.2055
463,200	66,414.00	14.3381	65,800.05	14.2055
463,300	66,428.50	14.3381	65,814.80	14.2057
463,400	66,443.00	14.3382	65,829.00	14.2057
463,500	66,457.50	14.3382	65,843.75	14.2058
463,600	66,472.00	14.3382	65,857.95	14.2058
463,700	66,486.50	14.3383	65,872.70	14.2059
463,800	66,501.00	14.3383	65,886.90	14.2059
463,900	66,515.50	14.3383	65,901.60	14.2060
464,000	66,530.00	14.3384	65,916.35	14.2061
464,100	66,544.50	14.3384	65,930.55	14.2061
464,200	66,559.00	14.3384	65,945.30	14.2062
464,300	66,573.50	14.3385	65,959.50	14.2062
464,400	66,588.00	14.3385	65,974.25	14.2063
464,500	66,602.50	14.3385	65,988.45	14.2063
464,600	66,617.00	14.3386	66,003.20	14.2065
464,700	66,631.50	14.3386	66,017.40	14.2065
464,800	66,646.00	14.3386	66,032.15	14.2066
464,900	66,660.50	14.3387	66,046.35	14.2066
465,000	66,675.00	14.3387	66,061.10	14.2067
465,100	66,689.50	14.3387	66,075.85	14.2068
465,200	66,704.00	14.3388	66,090.05	14.2068
465,300	66,718.50	14.3388	66,104.80	14.2069
465,400	66,733.00	14.3388	66,119.00	14.2069
465,500	66,747.50	14.3389	66,133.75	14.2070

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
465,600	66,762.00	14.3389	66,147.95	14.2070
465,700	66,776.50	14.3390	66,162.70	14.2071
465,800	66,791.00	14.3390	66,176.90	14.2071
465,900	66,805.50	14.3390	66,191.60	14.2073
466,000	66,820.00	14.3391	66,206.35	14.2074
466,100	66,834.50	14.3391	66,220.55	14.2074
466,200	66,849.00	14.3391	66,235.30	14.2075
466,300	66,863.50	14.3392	66,249.50	14.2075
466,400	66,878.00	14.3392	66,264.25	14.2076
466,500	66,892.50	14.3392	66,278.45	14.2076
466,600	66,907.00	14.3393	66,293.20	14.2077
466,700	66,921.50	14.3393	66,307.40	14.2077
466,800	66,936.00	14.3393	66,322.15	14.2078
466,900	66,950.50	14.3394	66,336.35	14.2078
467,000	66,965.00	14.3394	66,351.10	14.2079
467,100	66,979.50	14.3394	66,365.85	14.2081
467,200	66,994.00	14.3395	66,380.05	14.2081
467,300	67,008.50	14.3395	66,394.80	14.2082
467,400	67,023.00	14.3395	66,409.00	14.2082
467,500	67,037.50	14.3396	66,423.75	14.2083
467,600	67,052.00	14.3396	66,437.95	14.2083
467,700	67,066.50	14.3396	66,452.70	14.2084
467,800	67,081.00	14.3397	66,466.90	14.2084
467,900	67,095.50	14.3397	66,481.65	14.2085
468,000	67,110.00	14.3397	66,496.35	14.2086
468,100	67,124.50	14.3398	66,510.55	14.2086
468,200	67,139.00	14.3398	66,525.30	14.2087
468,300	67,153.50	14.3398	66,539.50	14.2087
468,400	67,168.00	14.3399	66,554.25	14.2089
468,500	67,182.50	14.3399	66,568.45	14.2089
468,600	67,197.00	14.3399	66,583.20	14.2090
468,700	67,211.50	14.3400	66,597.40	14.2090
468,800	67,226.00	14.3400	66,612.15	14.2091
468,900	67,240.50	14.3401	66,626.35	14.2091
469,000	67,255.00	14.3401	66,641.10	14.2092
469,100	67,269.50	14.3401	66,655.85	14.2093
469,200	67,284.00	14.3402	66,670.05	14.2093
469,300	67,298.50	14.3402	66,684.80	14.2094
469,400	67,313.00	14.3402	66,699.00	14.2094
469,500	67,327.50	14.3403	66,713.75	14.2095
469,600	67,342.00	14.3403	66,727.95	14.2095
469,700	67,356.50	14.3403	66,742.70	14.2096
469,800	67,371.00	14.3404	66,756.90	14.2096
469,900	67,385.50	14.3404	66,771.65	14.2098
470,000	67,400.00	14.3404	66,786.35	14.2099
470,100	67,414.50	14.3405	66,800.55	14.2099
470,200	67,429.00	14.3405	66,815.30	14.2100

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
470,300	67,443.50	14.3405	66,829.50	14.2100
470,400	67,458.00	14.3406	66,844.25	14.2101
470,500	67,472.50	14.3406	66,858.45	14.2101
470,600	67,487.00	14.3406	66,873.20	14.2102
470,700	67,501.50	14.3407	66,887.40	14.2102
470,800	67,516.00	14.3407	66,902.15	14.2103
470,900	67,530.50	14.3407	66,916.35	14.2103
471,000	67,545.00	14.3408	66,931.10	14.2104
471,100	67,559.50	14.3408	66,945.85	14.2105
471,200	67,574.00	14.3408	66,960.05	14.2105
471,300	67,588.50	14.3409	66,974.80	14.2106
471,400	67,603.00	14.3409	66,989.00	14.2106
471,500	67,617.50	14.3409	67,003.75	14.2108
471,600	67,632.00	14.3410	67,017.95	14.2108
471,700	67,646.50	14.3410	67,032.70	14.2109
471,800	67,661.00	14.3410	67,046.90	14.2109
471,900	67,675.50	14.3411	67,061.65	14.2110
472,000	67,690.00	14.3411	67,076.35	14.2111
472,100	67,704.50	14.3411	67,090.55	14.2111
472,200	67,719.00	14.3412	67,105.30	14.2112
472,300	67,733.50	14.3412	67,119.50	14.2112
472,400	67,748.00	14.3412	67,134.25	14.2113
472,500	67,762.50	14.3413	67,148.45	14.2113
472,600	67,777.00	14.3413	67,163.20	14.2114
472,700	67,791.50	14.3413	67,177.40	14.2114
472,800	67,806.00	14.3414	67,192.15	14.2115
472,900	67,820.50	14.3414	67,206.35	14.2115
473,000	67,835.00	14.3414	67,221.10	14.2116
473,100	67,849.50	14.3415	67,235.85	14.2118
473,200	67,864.00	14.3415	67,250.05	14.2118
473,300	67,878.50	14.3415	67,264.80	14.2119
473,400	67,893.00	14.3416	67,279.00	14.2119
473,500	67,907.50	14.3416	67,293.75	14.2120
473,600	67,922.00	14.3416	67,307.95	14.2120
473,700	67,936.50	14.3417	67,322.70	14.2121
473,800	67,951.00	14.3417	67,336.90	14.2121
473,900	67,965.50	14.3417	67,351.65	14.2122
474,000	67,980.00	14.3418	67,366.35	14.2123
474,100	67,994.50	14.3418	67,380.60	14.2123
474,200	68,009.00	14.3418	67,395.30	14.2124
474,300	68,023.50	14.3419	67,409.50	14.2124
474,400	68,038.00	14.3419	67,424.25	14.2125
474,500	68,052.50	14.3419	67,438.45	14.2125
474,600	68,067.00	14.3420	67,453.20	14.2126
474,700	68,081.50	14.3420	67,467.40	14.2126
474,800	68,096.00	14.3420	67,482.15	14.2128
474,900	68,110.50	14.3421	67,496.35	14.2128

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
475,000	68,125.00	14.3421	67,511.10	14.2129
475,100	68,139.50	14.3421	67,525.85	14.2130
475,200	68,154.00	14.3422	67,540.05	14.2130
475,300	68,168.50	14.3422	67,554.80	14.2131
475,400	68,183.00	14.3422	67,569.00	14.2131
475,500	68,197.50	14.3423	67,583.75	14.2132
475,600	68,212.00	14.3423	67,597.95	14.2132
475,700	68,226.50	14.3423	67,612.70	14.2133
475,800	68,241.00	14.3424	67,626.90	14.2133
475,900	68,255.50	14.3424	67,641.65	14.2134
476,000	68,270.00	14.3424	67,656.35	14.2135
476,100	68,284.50	14.3425	67,670.60	14.2135
476,200	68,299.00	14.3425	67,685.30	14.2136
476,300	68,313.50	14.3425	67,699.55	14.2136
476,400	68,328.00	14.3426	67,714.25	14.2137
476,500	68,342.50	14.3426	67,728.45	14.2137
476,600	68,357.00	14.3426	67,743.20	14.2138
476,700	68,371.50	14.3427	67,757.40	14.2138
476,800	68,386.00	14.3427	67,772.15	14.2140
476,900	68,400.50	14.3427	67,786.35	14.2140
477,000	68,415.00	14.3428	67,801.10	14.2141
477,100	68,429.50	14.3428	67,815.85	14.2142
477,200	68,444.00	14.3428	67,830.05	14.2142
477,300	68,458.50	14.3429	67,844.80	14.2143
477,400	68,473.00	14.3429	67,859.00	14.2143
477,500	68,487.50	14.3429	67,873.75	14.2144
477,600	68,502.00	14.3430	67,887.95	14.2144
477,700	68,516.50	14.3430	67,902.70	14.2145
477,800	68,531.00	14.3430	67,916.90	14.2145
477,900	68,545.50	14.3431	67,931.65	14.2146
478,000	68,560.00	14.3431	67,946.35	14.2147
478,100	68,574.50	14.3431	67,960.60	14.2147
478,200	68,589.00	14.3432	67,975.30	14.2148
478,300	68,603.50	14.3432	67,989.55	14.2148
478,400	68,618.00	14.3432	68,004.25	14.2149
478,500	68,632.50	14.3433	68,018.45	14.2149
478,600	68,647.00	14.3433	68,033.20	14.2150
478,700	68,661.50	14.3433	68,047.40	14.2150
478,800	68,676.00	14.3434	68,062.15	14.2152
478,900	68,690.50	14.3434	68,076.35	14.2152
479,000	68,705.00	14.3434	68,091.10	14.2153
479,100	68,719.50	14.3435	68,105.85	14.2154
479,200	68,734.00	14.3435	68,120.05	14.2154
479,300	68,748.50	14.3435	68,134.80	14.2155
479,400	68,763.00	14.3436	68,149.00	14.2155
479,500	68,777.50	14.3436	68,163.75	14.2156
479,600	68,792.00	14.3436	68,177.95	14.2156

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
479,700	68,806.50	14.3437	68,192.70	14.2157
479,800	68,821.00	14.3437	68,206.90	14.2157
479,900	68,835.50	14.3437	68,221.65	14.2158
480,000	68,850.00	14.3438	68,236.35	14.2159
480,100	68,864.50	14.3438	68,250.60	14.2159
480,200	68,879.00	14.3438	68,265.30	14.2160
480,300	68,893.50	14.3438	68,279.55	14.2160
480,400	68,908.00	14.3439	68,294.25	14.2161
480,500	68,922.50	14.3439	68,308.50	14.2161
480,600	68,937.00	14.3439	68,323.20	14.2162
480,700	68,951.50	14.3440	68,337.45	14.2162
480,800	68,966.00	14.3440	68,352.15	14.2163
480,900	68,980.50	14.3440	68,366.35	14.2163
481,000	68,995.00	14.3441	68,381.10	14.2164
481,100	69,009.50	14.3441	68,395.85	14.2166
481,200	69,024.00	14.3441	68,410.05	14.2166
481,300	69,038.50	14.3442	68,424.80	14.2167
481,400	69,053.00	14.3442	68,439.00	14.2167
481,500	69,067.50	14.3442	68,453.75	14.2168
481,600	69,082.00	14.3443	68,467.95	14.2168
481,700	69,096.50	14.3443	68,482.70	14.2169
481,800	69,111.00	14.3443	68,496.90	14.2169
481,900	69,125.50	14.3444	68,511.65	14.2170
482,000	69,140.00	14.3444	68,526.35	14.2171
482,100	69,154.50	14.3444	68,540.60	14.2171
482,200	69,169.00	14.3445	68,555.30	14.2172
482,300	69,183.50	14.3445	68,569.55	14.2172
482,400	69,198.00	14.3445	68,584.25	14.2173
482,500	69,212.50	14.3446	68,598.50	14.2173
482,600	69,227.00	14.3446	68,613.20	14.2174
482,700	69,241.50	14.3446	68,627.45	14.2174
482,800	69,256.00	14.3447	68,642.15	14.2175
482,900	69,270.50	14.3447	68,656.40	14.2175
483,000	69,285.00	14.3447	68,671.10	14.2176
483,100	69,299.50	14.3448	68,685.85	14.2177
483,200	69,314.00	14.3448	68,700.05	14.2177
483,300	69,328.50	14.3448	68,714.80	14.2178
483,400	69,343.00	14.3448	68,729.00	14.2178
483,500	69,357.50	14.3449	68,743.75	14.2179
483,600	69,372.00	14.3449	68,757.95	14.2179
483,700	69,386.50	14.3449	68,772.70	14.2180
483,800	69,401.00	14.3450	68,786.90	14.2180
483,900	69,415.50	14.3450	68,801.65	14.2182
484,000	69,430.00	14.3450	68,816.35	14.2183
484,100	69,444.50	14.3451	68,830.60	14.2183
484,200	69,459.00	14.3451	68,845.30	14.2184
484,300	69,473.50	14.3451	68,859.55	14.2184

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
484,400	69,488.00	14.3452	68,874.25	14.2185
484,500	69,502.50	14.3452	68,888.50	14.2185
484,600	69,517.00	14.3452	68,903.20	14.2186
484,700	69,531.50	14.3453	68,917.45	14.2186
484,800	69,546.00	14.3453	68,932.15	14.2187
484,900	69,560.50	14.3453	68,946.40	14.2187
485,000	69,575.00	14.3454	68,961.10	14.2188
485,100	69,589.50	14.3454	68,975.85	14.2189
485,200	69,604.00	14.3454	68,990.05	14.2189
485,300	69,618.50	14.3455	69,004.80	14.2190
485,400	69,633.00	14.3455	69,019.00	14.2190
485,500	69,647.50	14.3455	69,033.75	14.2191
485,600	69,662.00	14.3456	69,047.95	14.2191
485,700	69,676.50	14.3456	69,062.70	14.2192
485,800	69,691.00	14.3456	69,076.90	14.2192
485,900	69,705.50	14.3456	69,091.65	14.2193
486,000	69,720.00	14.3457	69,106.35	14.2194
486,100	69,734.50	14.3457	69,120.60	14.2194
486,200	69,749.00	14.3457	69,135.30	14.2195
486,300	69,763.50	14.3458	69,149.55	14.2195
486,400	69,778.00	14.3458	69,164.25	14.2196
486,500	69,792.50	14.3458	69,178.50	14.2196
486,600	69,807.00	14.3459	69,193.20	14.2197
486,700	69,821.50	14.3459	69,207.45	14.2197
486,800	69,836.00	14.3459	69,222.15	14.2198
486,900	69,850.50	14.3460	69,236.40	14.2198
487,000	69,865.00	14.3460	69,251.10	14.2199
487,100	69,879.50	14.3460	69,265.85	14.2200
487,200	69,894.00	14.3461	69,280.05	14.2200
487,300	69,908.50	14.3461	69,294.80	14.2201
487,400	69,923.00	14.3461	69,309.00	14.2201
487,500	69,937.50	14.3462	69,323.75	14.2203
487,600	69,952.00	14.3462	69,337.95	14.2203
487,700	69,966.50	14.3462	69,352.70	14.2204
487,800	69,981.00	14.3462	69,366.90	14.2204
487,900	69,995.50	14.3463	69,381.65	14.2205
488,000	70,010.00	14.3463	69,396.35	14.2206
488,100	70,024.50	14.3463	69,410.60	14.2206
488,200	70,039.00	14.3464	69,425.30	14.2207
488,300	70,053.50	14.3464	69,439.55	14.2207
488,400	70,068.00	14.3464	69,454.25	14.2208
488,500	70,082.50	14.3465	69,468.50	14.2208
488,600	70,097.00	14.3465	69,483.20	14.2209
488,700	70,111.50	14.3465	69,497.45	14.2209
488,800	70,126.00	14.3466	69,512.15	14.2210
488,900	70,140.50	14.3466	69,526.40	14.2210
489,000	70,155.00	14.3466	69,541.10	14.2211

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
489,100	70,169.50	14.3467	69,555.85	14.2212
489,200	70,184.00	14.3467	69,570.05	14.2212
489,300	70,198.50	14.3467	69,584.80	14.2213
489,400	70,213.00	14.3468	69,599.00	14.2213
489,500	70,227.50	14.3468	69,613.75	14.2214
489,600	70,242.00	14.3468	69,627.95	14.2214
489,700	70,256.50	14.3468	69,642.70	14.2215
489,800	70,271.00	14.3469	69,656.90	14.2215
489,900	70,285.50	14.3469	69,671.65	14.2216
490,000	70,300.00	14.3469	69,686.35	14.2217
490,100	70,314.50	14.3470	69,700.60	14.2217
490,200	70,329.00	14.3470	69,715.30	14.2218
490,300	70,343.50	14.3470	69,729.55	14.2218
490,400	70,358.00	14.3471	69,744.25	14.2219
490,500	70,372.50	14.3471	69,758.50	14.2219
490,600	70,387.00	14.3471	69,773.20	14.2220
490,700	70,401.50	14.3472	69,787.45	14.2220
490,800	70,416.00	14.3472	69,802.15	14.2221
490,900	70,430.50	14.3472	69,816.40	14.2221
491,000	70,445.00	14.3473	69,831.10	14.2222
491,100	70,459.50	14.3473	69,845.85	14.2223
491,200	70,474.00	14.3473	69,860.05	14.2223
491,300	70,488.50	14.3473	69,874.80	14.2224
491,400	70,503.00	14.3474	69,889.00	14.2224
491,500	70,517.50	14.3474	69,903.75	14.2225
491,600	70,532.00	14.3474	69,917.95	14.2225
491,700	70,546.50	14.3475	69,932.70	14.2226
491,800	70,561.00	14.3475	69,946.90	14.2226
491,900	70,575.50	14.3475	69,961.65	14.2227
492,000	70,590.00	14.3476	69,976.35	14.2228
492,100	70,604.50	14.3476	69,990.60	14.2228
492,200	70,619.00	14.3476	70,005.30	14.2229
492,300	70,633.50	14.3477	70,019.55	14.2229
492,400	70,648.00	14.3477	70,034.25	14.2230
492,500	70,662.50	14.3477	70,048.50	14.2230
492,600	70,677.00	14.3477	70,063.20	14.2231
492,700	70,691.50	14.3478	70,077.45	14.2231
492,800	70,706.00	14.3478	70,092.15	14.2232
492,900	70,720.50	14.3478	70,106.40	14.2232
493,000	70,735.00	14.3479	70,121.10	14.2233
493,100	70,749.50	14.3479	70,135.85	14.2233
493,200	70,764.00	14.3479	70,150.05	14.2233
493,300	70,778.50	14.3480	70,164.80	14.2236
493,400	70,793.00	14.3480	70,179.00	14.2236
493,500	70,807.50	14.3480	70,193.75	14.2237
493,600	70,822.00	14.3481	70,207.95	14.2237
493,700	70,836.50	14.3481	70,222.70	14.2238



Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
493,800	70,851.00	14.3481	70,236.90	14.2238
493,900	70,865.50	14.3481	70,251.65	14.2239
494,000	70,880.00	14.3482	70,266.35	14.2240
494,100	70,894.50	14.3482	70,280.60	14.2240
494,200	70,909.00	14.3482	70,295.30	14.2241
494,300	70,923.50	14.3483	70,309.55	14.2241
494,400	70,938.00	14.3483	70,324.25	14.2242
494,500	70,952.50	14.3483	70,338.50	14.2242
494,600	70,967.00	14.3484	70,353.20	14.2243
494,700	70,981.50	14.3484	70,367.45	14.2243
494,800	70,996.00	14.3484	70,382.15	14.2244
494,900	71,010.50	14.3485	70,396.40	14.2244
495,000	71,025.00	14.3485	70,411.10	14.2245
495,100	71,039.50	14.3485	70,425.85	14.2246
495,200	71,054.00	14.3485	70,440.05	14.2246
495,300	71,068.50	14.3486	70,454.80	14.2247
495,400	71,083.00	14.3486	70,469.00	14.2247
495,500	71,097.50	14.3486	70,483.75	14.2248
495,600	71,112.00	14.3487	70,497.95	14.2248
495,700	71,126.50	14.3487	70,512.70	14.2249
495,800	71,141.00	14.3487	70,526.90	14.2249
495,900	71,155.50	14.3488	70,541.65	14.2250
496,000	71,170.00	14.3488	70,556.35	14.2251
496,100	71,184.50	14.3488	70,570.60	14.2251
496,200	71,199.00	14.3489	70,585.30	14.2252
496,300	71,213.50	14.3489	70,599.55	14.2252
496,400	71,228.00	14.3489	70,614.25	14.2253
496,500	71,242.50	14.3489	70,628.50	14.2253
496,600	71,257.00	14.3490	70,643.20	14.2254
496,700	71,271.50	14.3490	70,657.45	14.2254
496,800	71,286.00	14.3490	70,672.15	14.2255
496,900	71,300.50	14.3491	70,686.40	14.2255
497,000	71,315.00	14.3491	70,701.10	14.2256
497,100	71,329.50	14.3491	70,715.85	14.2257
497,200	71,344.00	14.3492	70,730.05	14.2257
497,300	71,358.50	14.3492	70,744.80	14.2258
497,400	71,373.00	14.3492	70,759.00	14.2258
497,500	71,387.50	14.3492	70,773.75	14.2259
497,600	71,402.00	14.3493	70,787.95	14.2259
497,700	71,416.50	14.3493	70,802.70	14.2260
497,800	71,431.00	14.3493	70,816.90	14.2260
497,900	71,445.50	14.3494	70,831.65	14.2261
498,000	71,460.00	14.3494	70,846.35	14.2262
498,100	71,474.50	14.3494	70,860.60	14.2262
498,200	71,489.00	14.3495	70,875.30	14.2263
498,300	71,503.50	14.3495	70,889.55	14.2263
498,400	71,518.00	14.3495	70,904.25	14.2264

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
498,500	71,532.50	14.3495	70,918.50	14.2264
498,600	71,547.00	14.3496	70,933.20	14.2265
498,700	71,561.50	14.3496	70,947.45	14.2265
498,800	71,576.00	14.3496	70,962.15	14.2266
498,900	71,590.50	14.3497	70,976.40	14.2266
499,000	71,605.00	14.3497	70,991.10	14.2267
499,100	71,619.50	14.3497	71,005.85	14.2268
499,200	71,634.00	14.3498	71,020.05	14.2268
499,300	71,648.50	14.3498	71,034.80	14.2269
499,400	71,663.00	14.3498	71,049.00	14.2269
499,500	71,677.50	14.3498	71,063.75	14.2270
499,600	71,692.00	14.3499	71,077.95	14.2270
499,700	71,706.50	14.3499	71,092.70	14.2271
499,800	71,721.00	14.3499	71,106.90	14.2271
499,900	71,735.50	14.3500	71,121.65	14.2272
500,000	71,750.00	14.3500	71,136.35	14.2273
500,100	71,764.50	14.3500	71,150.60	14.2273
500,200	71,779.00	14.3501	71,165.30	14.2274
500,300	71,793.50	14.3501	71,179.55	14.2274
500,400	71,808.00	14.3501	71,194.25	14.2275
500,500	71,822.50	14.3501	71,208.50	14.2275
500,600	71,837.00	14.3502	71,223.20	14.2276
500,700	71,851.50	14.3502	71,237.45	14.2276
500,800	71,866.00	14.3502	71,252.15	14.2277
500,900	71,880.50	14.3503	71,266.40	14.2277
501,000	71,895.00	14.3503	71,281.10	14.2278
501,100	71,909.50	14.3503	71,295.85	14.2279
501,200	71,924.00	14.3504	71,310.05	14.2279
501,300	71,938.50	14.3504	71,324.80	14.2280
501,400	71,953.00	14.3504	71,339.00	14.2280
501,500	71,967.50	14.3504	71,353.75	14.2281
501,600	71,982.00	14.3505	71,367.95	14.2281
501,700	71,996.50	14.3505	71,382.70	14.2282
501,800	72,011.00	14.3505	71,396.90	14.2282
501,900	72,025.50	14.3506	71,411.65	14.2283
502,000	72,040.00	14.3506	71,426.35	14.2284
502,100	72,054.50	14.3506	71,440.60	14.2284
502,200	72,069.00	14.3507	71,455.30	14.2285
502,300	72,083.50	14.3507	71,469.55	14.2285
502,400	72,098.00	14.3507	71,484.25	14.2286
502,500	72,112.50	14.3507	71,498.50	14.2286
502,600	72,127.00	14.3508	71,513.20	14.2287
502,700	72,141.50	14.3508	71,527.45	14.2287
502,800	72,156.00	14.3508	71,542.15	14.2288
502,900	72,170.50	14.3509	71,556.40	14.2288
503,000	72,185.00	14.3509	71,571.10	14.2289
503,100	72,199.50	14.3509	71,585.85	14.2289

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
503,200	72,214.00	14.3510	71,600.05	14.2289
503,300	72,228.50	14.3510	71,614.80	14.2290
503,400	72,243.00	14.3510	71,629.00	14.2290
503,500	72,257.50	14.3510	71,643.75	14.2291
503,600	72,272.00	14.3511	71,657.95	14.2291
503,700	72,286.50	14.3511	71,672.70	14.2292
503,800	72,301.00	14.3511	71,686.90	14.2292
503,900	72,315.50	14.3512	71,701.65	14.2293
504,000	72,330.00	14.3512	71,716.35	14.2294
504,100	72,344.50	14.3512	71,730.60	14.2294
504,200	72,359.00	14.3512	71,745.30	14.2295
504,300	72,373.50	14.3513	71,759.55	14.2295
504,400	72,388.00	14.3513	71,774.25	14.2296
504,500	72,402.50	14.3513	71,788.50	14.2296
504,600	72,417.00	14.3514	71,803.20	14.2297
504,700	72,431.50	14.3514	71,817.45	14.2297
504,800	72,446.00	14.3514	71,832.15	14.2298
504,900	72,460.50	14.3515	71,846.40	14.2298
505,000	72,475.00	14.3515	71,861.10	14.2299
505,100	72,489.50	14.3515	71,875.85	14.2300
505,200	72,504.00	14.3515	71,890.05	14.2300
505,300	72,518.50	14.3516	71,904.80	14.2301
505,400	72,533.00	14.3516	71,919.00	14.2301
505,500	72,547.50	14.3516	71,933.75	14.2302
505,600	72,562.00	14.3517	71,947.95	14.2302
505,700	72,576.50	14.3517	71,962.70	14.2303
505,800	72,591.00	14.3517	71,976.90	14.2303
505,900	72,605.50	14.3517	71,991.65	14.2304
506,000	72,620.00	14.3518	72,006.35	14.2305
506,100	72,634.50	14.3518	72,020.60	14.2305
506,200	72,649.00	14.3518	72,035.30	14.2306
506,300	72,663.50	14.3519	72,049.55	14.2306
506,400	72,678.00	14.3519	72,064.25	14.2307
506,500	72,692.50	14.3519	72,078.50	14.2307
506,600	72,707.00	14.3520	72,093.20	14.2308
506,700	72,721.50	14.3520	72,107.45	14.2308
506,800	72,736.00	14.3520	72,122.15	14.2309
506,900	72,750.50	14.3520	72,136.40	14.2309
507,000	72,765.00	14.3521	72,151.10	14.2310
507,100	72,779.50	14.3521	72,165.85	14.2311
507,200	72,794.00	14.3521	72,180.05	14.2311
507,300	72,808.50	14.3522	72,194.80	14.2312
507,400	72,823.00	14.3522	72,209.00	14.2312
507,500	72,837.50	14.3522	72,223.75	14.2313
507,600	72,852.00	14.3522	72,237.95	14.2313
507,700	72,866.50	14.3523	72,252.70	14.2314
507,800	72,881.00	14.3523	72,266.90	14.2314

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
507,900	72,895.50	14.3523	72,281.65	14.2315
508,000	72,910.00	14.3524	72,296.35	14.2316
508,100	72,924.50	14.3524	72,310.60	14.2316
508,200	72,939.00	14.3524	72,325.30	14.2317
508,300	72,953.50	14.3524	72,339.55	14.2317
508,400	72,968.00	14.3525	72,354.25	14.2318
508,500	72,982.50	14.3525	72,368.50	14.2318
508,600	72,997.00	14.3525	72,383.20	14.2319
508,700	73,011.50	14.3526	72,397.45	14.2319
508,800	73,026.00	14.3526	72,412.15	14.2320
508,900	73,040.50	14.3526	72,426.40	14.2320
509,000	73,055.00	14.3527	72,441.10	14.2320
509,100	73,069.50	14.3527	72,455.85	14.2321
509,200	73,084.00	14.3527	72,470.05	14.2321
509,300	73,098.50	14.3527	72,484.80	14.2322
509,400	73,113.00	14.3528	72,499.00	14.2322
509,500	73,127.50	14.3528	72,513.75	14.2323
509,600	73,142.00	14.3528	72,527.95	14.2323
509,700	73,156.50	14.3529	72,542.70	14.2324
509,800	73,171.00	14.3529	72,556.95	14.2324
509,900	73,185.50	14.3529	72,571.65	14.2325
510,000	73,200.00	14.3529	72,586.35	14.2326
510,100	73,214.50	14.3530	72,600.60	14.2326
510,200	73,229.00	14.3530	72,615.30	14.2327
510,300	73,243.50	14.3530	72,629.55	14.2327
510,400	73,258.00	14.3531	72,644.25	14.2328
510,500	73,272.50	14.3531	72,658.50	14.2328
510,600	73,287.00	14.3531	72,673.20	14.2329
510,700	73,301.50	14.3531	72,687.45	14.2329
510,800	73,316.00	14.3532	72,702.15	14.2330
510,900	73,330.50	14.3532	72,716.40	14.2330
511,000	73,345.00	14.3532	72,731.10	14.2331
511,100	73,359.50	14.3533	72,745.85	14.2332
511,200	73,374.00	14.3533	72,760.05	14.2332
511,300	73,388.50	14.3533	72,774.80	14.2333
511,400	73,403.00	14.3533	72,789.00	14.2333
511,500	73,417.50	14.3534	72,803.75	14.2334
511,600	73,432.00	14.3534	72,818.00	14.2334
511,700	73,446.50	14.3534	72,832.70	14.2335
511,800	73,461.00	14.3535	72,846.95	14.2335
511,900	73,475.50	14.3535	72,861.65	14.2336
512,000	73,490.00	14.3535	72,876.35	14.2337
512,100	73,504.50	14.3535	72,890.60	14.2337
512,200	73,519.00	14.3536	72,905.30	14.2338
512,300	73,533.50	14.3536	72,919.55	14.2338
512,400	73,548.00	14.3536	72,934.25	14.2339
512,500	73,562.50	14.3537	72,948.50	14.2339

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
512,600	73,577.00	14.3537	72,963.20	14.2339
512,700	73,591.50	14.3537	72,977.45	14.2339
512,800	73,606.00	14.3537	72,992.15	14.2340
512,900	73,620.50	14.3538	73,006.40	14.2340
513,000	73,635.00	14.3538	73,021.10	14.2341
513,100	73,649.50	14.3538	73,035.85	14.2342
513,200	73,664.00	14.3539	73,050.05	14.2342
513,300	73,678.50	14.3539	73,064.80	14.2343
513,400	73,693.00	14.3539	73,079.05	14.2343
513,500	73,707.50	14.3539	73,093.75	14.2344
513,600	73,722.00	14.3540	73,108.00	14.2344
513,700	73,736.50	14.3540	73,122.70	14.2345
513,800	73,751.00	14.3540	73,136.95	14.2345
513,900	73,765.50	14.3541	73,151.65	14.2346
514,000	73,780.00	14.3541	73,166.35	14.2347
514,100	73,794.50	14.3541	73,180.60	14.2347
514,200	73,809.00	14.3541	73,195.30	14.2348
514,300	73,823.50	14.3542	73,209.55	14.2348
514,400	73,838.00	14.3542	73,224.25	14.2349
514,500	73,852.50	14.3542	73,238.50	14.2349
514,600	73,867.00	14.3543	73,253.20	14.2350
514,700	73,881.50	14.3543	73,267.45	14.2350
514,800	73,896.00	14.3543	73,282.15	14.2351
514,900	73,910.50	14.3543	73,296.40	14.2351
515,000	73,925.00	14.3544	73,311.10	14.2352
515,100	73,939.50	14.3544	73,325.85	14.2353
515,200	73,954.00	14.3544	73,340.05	14.2353
515,300	73,968.50	14.3545	73,354.80	14.2354
515,400	73,983.00	14.3545	73,369.05	14.2354
515,500	73,997.50	14.3545	73,383.75	14.2354
515,600	74,012.00	14.3545	73,398.00	14.2354
515,700	74,026.50	14.3546	73,412.70	14.2355
515,800	74,041.00	14.3546	73,426.95	14.2355
515,900	74,055.50	14.3546	73,441.65	14.2356
516,000	74,070.00	14.3547	73,456.35	14.2357
516,100	74,084.50	14.3547	73,470.60	14.2357
516,200	74,099.00	14.3547	73,485.30	14.2358
516,300	74,113.50	14.3547	73,499.55	14.2358
516,400	74,128.00	14.3548	73,514.25	14.2359
516,500	74,142.50	14.3548	73,528.50	14.2359
516,600	74,157.00	14.3548	73,543.20	14.2360
516,700	74,171.50	14.3548	73,557.45	14.2360
516,800	74,186.00	14.3549	73,572.15	14.2361
516,900	74,200.50	14.3549	73,586.40	14.2361
517,000	74,215.00	14.3549	73,601.10	14.2362
517,100	74,229.50	14.3550	73,615.85	14.2363
517,200	74,244.00	14.3550	73,630.10	14.2363

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
517,300	74,258.50	14.3550	73,644.80	14.2364
517,400	74,273.00	14.3550	73,659.05	14.2364
517,500	74,287.50	14.3551	73,673.75	14.2365
517,600	74,302.00	14.3551	73,688.00	14.2365
517,700	74,316.50	14.3551	73,702.70	14.2366
517,800	74,331.00	14.3552	73,716.95	14.2366
517,900	74,345.50	14.3552	73,731.65	14.2367
518,000	74,360.00	14.3552	73,746.35	14.2367
518,100	74,374.50	14.3552	73,760.60	14.2367
518,200	74,389.00	14.3553	73,775.30	14.2368
518,300	74,403.50	14.3553	73,789.55	14.2368
518,400	74,418.00	14.3553	73,804.25	14.2369
518,500	74,432.50	14.3554	73,818.50	14.2369
518,600	74,447.00	14.3554	73,833.20	14.2370
518,700	74,461.50	14.3554	73,847.45	14.2370
518,800	74,476.00	14.3554	73,862.15	14.2371
518,900	74,490.50	14.3555	73,876.40	14.2371
519,000	74,505.00	14.3555	73,891.10	14.2372
519,100	74,519.50	14.3555	73,905.85	14.2373
519,200	74,534.00	14.3555	73,920.10	14.2373
519,300	74,548.50	14.3556	73,934.80	14.2374
519,400	74,563.00	14.3556	73,949.05	14.2374
519,500	74,577.50	14.3556	73,963.75	14.2375
519,600	74,592.00	14.3557	73,978.00	14.2375
519,700	74,606.50	14.3557	73,992.70	14.2376
519,800	74,621.00	14.3557	74,006.95	14.2376
519,900	74,635.50	14.3557	74,021.65	14.2377
520,000	74,650.00	14.3558	74,036.35	14.2378
520,100	74,664.50	14.3558	74,050.60	14.2378
520,200	74,679.00	14.3558	74,065.30	14.2379
520,300	74,693.50	14.3559	74,079.55	14.2379
520,400	74,708.00	14.3559	74,094.25	14.2379
520,500	74,722.50	14.3559	74,108.50	14.2379
520,600	74,737.00	14.3559	74,123.20	14.2380
520,700	74,751.50	14.3560	74,137.45	14.2380
520,800	74,766.00	14.3560	74,152.15	14.2381
520,900	74,780.50	14.3560	74,166.40	14.2381
521,000	74,795.00	14.3560	74,181.15	14.2382
521,100	74,809.50	14.3561	74,195.85	14.2383
521,200	74,824.00	14.3561	74,210.10	14.2383
521,300	74,838.50	14.3561	74,224.80	14.2384
521,400	74,853.00	14.3562	74,239.05	14.2384
521,500	74,867.50	14.3562	74,253.75	14.2385
521,600	74,882.00	14.3562	74,268.00	14.2385
521,700	74,896.50	14.3562	74,282.70	14.2386
521,800	74,911.00	14.3563	74,296.95	14.2386
521,900	74,925.50	14.3563	74,311.65	14.2387

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
522,000	74,940.00	14.3563	74,326.35	14.2388
522,100	74,954.50	14.3563	74,340.60	14.2388
522,200	74,969.00	14.3564	74,355.30	14.2389
522,300	74,983.50	14.3564	74,369.55	14.2389
522,400	74,998.00	14.3564	74,384.25	14.2389
522,500	75,012.50	14.3565	74,398.50	14.2389
522,600	75,027.00	14.3565	74,413.20	14.2390
522,700	75,041.50	14.3565	74,427.45	14.2390
522,800	75,056.00	14.3565	74,442.15	14.2391
522,900	75,070.50	14.3566	74,456.40	14.2391
523,000	75,085.00	14.3566	74,471.15	14.2392
523,100	75,099.50	14.3566	74,485.85	14.2393
523,200	75,114.00	14.3567	74,500.10	14.2393
523,300	75,128.50	14.3567	74,514.80	14.2394
523,400	75,143.00	14.3567	74,529.05	14.2394
523,500	75,157.50	14.3567	74,543.75	14.2395
523,600	75,172.00	14.3568	74,558.00	14.2395
523,700	75,186.50	14.3568	74,572.70	14.2396
523,800	75,201.00	14.3568	74,586.95	14.2396
523,900	75,215.50	14.3568	74,601.65	14.2397
524,000	75,230.00	14.3569	74,616.35	14.2398
524,100	75,244.50	14.3569	74,630.60	14.2398
524,200	75,259.00	14.3569	74,645.30	14.2399
524,300	75,273.50	14.3570	74,659.55	14.2399
524,400	75,288.00	14.3570	74,674.25	14.2399
524,500	75,302.50	14.3570	74,688.50	14.2399
524,600	75,317.00	14.3570	74,703.20	14.2400
524,700	75,331.50	14.3571	74,717.45	14.2400
524,800	75,346.00	14.3571	74,732.15	14.2401
524,900	75,360.50	14.3571	74,746.40	14.2401
525,000	75,375.00	14.3571	74,761.15	14.2402
525,100	75,389.50	14.3572	74,775.85	14.2403
525,200	75,404.00	14.3572	74,790.10	14.2403
525,300	75,418.50	14.3572	74,804.80	14.2404
525,400	75,433.00	14.3573	74,819.05	14.2404
525,500	75,447.50	14.3573	74,833.75	14.2405
525,600	75,462.00	14.3573	74,848.00	14.2405
525,700	75,476.50	14.3573	74,862.70	14.2406
525,800	75,491.00	14.3574	74,876.95	14.2406
525,900	75,505.50	14.3574	74,891.65	14.2407
526,000	75,520.00	14.3574	74,906.35	14.2408
526,100	75,534.50	14.3574	74,920.60	14.2408
526,200	75,549.00	14.3575	74,935.30	14.2408
526,300	75,563.50	14.3575	74,949.55	14.2408
526,400	75,578.00	14.3575	74,964.25	14.2409
526,500	75,592.50	14.3575	74,978.50	14.2409
526,600	75,607.00	14.3576	74,993.20	14.2410

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
526,700	75,621.50	14.3576	75,007.45	14.2410
526,800	75,636.00	14.3576	75,022.20	14.2411
526,900	75,650.50	14.3577	75,036.40	14.2411
527,000	75,665.00	14.3577	75,051.15	14.2412
527,100	75,679.50	14.3577	75,065.85	14.2413
527,200	75,694.00	14.3577	75,080.10	14.2413
527,300	75,708.50	14.3578	75,094.80	14.2414
527,400	75,723.00	14.3578	75,109.05	14.2414
527,500	75,737.50	14.3578	75,123.75	14.2415
527,600	75,752.00	14.3578	75,138.00	14.2415
527,700	75,766.50	14.3579	75,152.70	14.2416
527,800	75,781.00	14.3579	75,166.95	14.2416
527,900	75,795.50	14.3579	75,181.65	14.2416
528,000	75,810.00	14.3580	75,196.35	14.2417
528,100	75,824.50	14.3580	75,210.60	14.2417
528,200	75,839.00	14.3580	75,225.30	14.2418
528,300	75,853.50	14.3580	75,239.55	14.2418
528,400	75,868.00	14.3581	75,254.25	14.2419
528,500	75,882.50	14.3581	75,268.50	14.2419
528,600	75,897.00	14.3581	75,283.20	14.2420
528,700	75,911.50	14.3581	75,297.45	14.2420
528,800	75,926.00	14.3582	75,312.20	14.2421
528,900	75,940.50	14.3582	75,326.40	14.2421
529,000	75,955.00	14.3582	75,341.15	14.2422
529,100	75,969.50	14.3582	75,355.85	14.2423
529,200	75,984.00	14.3583	75,370.10	14.2423
529,300	75,998.50	14.3583	75,384.80	14.2424
529,400	76,013.00	14.3583	75,399.05	14.2424
529,500	76,027.50	14.3584	75,413.75	14.2424
529,600	76,042.00	14.3584	75,428.00	14.2424
529,700	76,056.50	14.3584	75,442.70	14.2425
529,800	76,071.00	14.3584	75,456.95	14.2425
529,900	76,085.50	14.3585	75,471.65	14.2426
530,000	76,100.00	14.3585	75,486.35	14.2427
530,100	76,114.50	14.3585	75,500.60	14.2427
530,200	76,129.00	14.3585	75,515.30	14.2428
530,300	76,143.50	14.3586	75,529.55	14.2428
530,400	76,158.00	14.3586	75,544.25	14.2429
530,500	76,172.50	14.3586	75,558.50	14.2429
530,600	76,187.00	14.3587	75,573.20	14.2430
530,700	76,201.50	14.3587	75,587.45	14.2430
530,800	76,216.00	14.3587	75,602.20	14.2431
530,900	76,230.50	14.3587	75,616.40	14.2431
531,000	76,245.00	14.3588	75,631.15	14.2432
531,100	76,259.50	14.3588	75,645.85	14.2432
531,200	76,274.00	14.3588	75,660.10	14.2432
531,300	76,288.50	14.3588	75,674.80	14.2433



Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
531,400	76,303.00	14.3589	75,689.05	14.2433
531,500	76,317.50	14.3589	75,703.75	14.2434
531,600	76,332.00	14.3589	75,718.00	14.2434
531,700	76,346.50	14.3589	75,732.70	14.2435
531,800	76,361.00	14.3590	75,746.95	14.2435
531,900	76,375.50	14.3590	75,761.65	14.2436
532,000	76,390.00	14.3590	75,776.35	14.2437
532,100	76,404.50	14.3590	75,790.60	14.2437
532,200	76,419.00	14.3591	75,805.30	14.2438
532,300	76,433.50	14.3591	75,819.55	14.2438
532,400	76,448.00	14.3591	75,834.25	14.2439
532,500	76,462.50	14.3592	75,848.50	14.2439
532,600	76,477.00	14.3592	75,863.20	14.2439
532,700	76,491.50	14.3592	75,877.45	14.2439
532,800	76,506.00	14.3592	75,892.20	14.2440
532,900	76,520.50	14.3593	75,906.40	14.2440
533,000	76,535.00	14.3593	75,921.15	14.2441
533,100	76,549.50	14.3593	75,935.85	14.2442
533,200	76,564.00	14.3593	75,950.10	14.2442
533,300	76,578.50	14.3594	75,964.80	14.2443
533,400	76,593.00	14.3594	75,979.05	14.2443
533,500	76,607.50	14.3594	75,993.75	14.2444
533,600	76,622.00	14.3594	76,008.00	14.2444
533,700	76,636.50	14.3595	76,022.70	14.2445
533,800	76,651.00	14.3595	76,036.95	14.2445
533,900	76,665.50	14.3595	76,051.65	14.2446
534,000	76,680.00	14.3596	76,066.35	14.2446
534,100	76,694.50	14.3596	76,080.60	14.2446
534,200	76,709.00	14.3596	76,095.30	14.2447
534,300	76,723.50	14.3596	76,109.55	14.2447
534,400	76,738.00	14.3597	76,124.25	14.2448
534,500	76,752.50	14.3597	76,138.50	14.2448
534,600	76,767.00	14.3597	76,153.20	14.2449
534,700	76,781.50	14.3597	76,167.45	14.2449
534,800	76,796.00	14.3598	76,182.20	14.2450
534,900	76,810.50	14.3598	76,196.40	14.2450
535,000	76,825.00	14.3598	76,211.15	14.2451
535,100	76,839.50	14.3598	76,225.85	14.2452
535,200	76,854.00	14.3599	76,240.10	14.2452
535,300	76,868.50	14.3599	76,254.80	14.2452
535,400	76,883.00	14.3599	76,269.05	14.2452
535,500	76,897.50	14.3599	76,283.75	14.2453
535,600	76,912.00	14.3600	76,298.00	14.2453
535,700	76,926.50	14.3600	76,312.70	14.2454
535,800	76,941.00	14.3600	76,326.95	14.2454
535,900	76,955.50	14.3600	76,341.65	14.2455
536,000	76,970.00	14.3601	76,356.35	14.2456

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
536,100	76,984.50	14.3601	76,370.60	14.2456
536,200	76,999.00	14.3601	76,385.30	14.2457
536,300	77,013.50	14.3602	76,399.55	14.2457
536,400	77,028.00	14.3602	76,414.25	14.2458
536,500	77,042.50	14.3602	76,428.50	14.2458
536,600	77,057.00	14.3602	76,443.25	14.2458
536,700	77,071.50	14.3603	76,457.45	14.2458
536,800	77,086.00	14.3603	76,472.20	14.2459
536,900	77,100.50	14.3603	76,486.40	14.2459
537,000	77,115.00	14.3603	76,501.15	14.2460
537,100	77,129.50	14.3604	76,515.85	14.2461
537,200	77,144.00	14.3604	76,530.10	14.2461
537,300	77,158.50	14.3604	76,544.80	14.2462
537,400	77,173.00	14.3604	76,559.05	14.2462
537,500	77,187.50	14.3605	76,573.75	14.2463
537,600	77,202.00	14.3605	76,588.00	14.2463
537,700	77,216.50	14.3605	76,602.70	14.2464
537,800	77,231.00	14.3605	76,616.95	14.2464
537,900	77,245.50	14.3606	76,631.65	14.2465
538,000	77,260.00	14.3606	76,646.35	14.2465
538,100	77,274.50	14.3606	76,660.60	14.2465
538,200	77,289.00	14.3606	76,675.30	14.2466
538,300	77,303.50	14.3607	76,689.55	14.2466
538,400	77,318.00	14.3607	76,704.25	14.2467
538,500	77,332.50	14.3607	76,718.50	14.2467
538,600	77,347.00	14.3608	76,733.25	14.2468
538,700	77,361.50	14.3608	76,747.45	14.2468
538,800	77,376.00	14.3608	76,762.20	14.2469
538,900	77,390.50	14.3608	76,776.45	14.2469
539,000	77,405.00	14.3609	76,791.15	14.2470
539,100	77,419.50	14.3609	76,805.85	14.2470
539,200	77,434.00	14.3609	76,820.10	14.2470
539,300	77,448.50	14.3609	76,834.80	14.2471
539,400	77,463.00	14.3610	76,849.05	14.2471
539,500	77,477.50	14.3610	76,863.75	14.2472
539,600	77,492.00	14.3610	76,878.00	14.2472
539,700	77,506.50	14.3610	76,892.70	14.2473
539,800	77,521.00	14.3611	76,906.95	14.2473
539,900	77,535.50	14.3611	76,921.65	14.2474
540,000	77,550.00	14.3611	76,936.35	14.2475
540,100	77,564.50	14.3611	76,950.60	14.2475
540,200	77,579.00	14.3612	76,965.30	14.2476
540,300	77,593.50	14.3612	76,979.55	14.2476
540,400	77,608.00	14.3612	76,994.25	14.2476
540,500	77,622.50	14.3612	77,008.50	14.2476
540,600	77,637.00	14.3613	77,023.25	14.2477
540,700	77,651.50	14.3613	77,037.45	14.2477

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
540,800	77,666.00	14.3613	77,052.20	14.2478
540,900	77,680.50	14.3613	77,066.45	14.2478
541,000	77,695.00	14.3614	77,081.15	14.2479
541,100	77,709.50	14.3614	77,095.85	14.2480
541,200	77,724.00	14.3614	77,110.10	14.2480
541,300	77,738.50	14.3614	77,124.80	14.2481
541,400	77,753.00	14.3615	77,139.05	14.2481
541,500	77,767.50	14.3615	77,153.75	14.2482
541,600	77,782.00	14.3615	77,168.00	14.2482
541,700	77,796.50	14.3615	77,182.70	14.2482
541,800	77,811.00	14.3616	77,196.95	14.2482
541,900	77,825.50	14.3616	77,211.65	14.2483
542,000	77,840.00	14.3616	77,226.35	14.2484
542,100	77,854.50	14.3616	77,240.60	14.2484
542,200	77,869.00	14.3617	77,255.30	14.2485
542,300	77,883.50	14.3617	77,269.55	14.2485
542,400	77,898.00	14.3617	77,284.25	14.2486
542,500	77,912.50	14.3618	77,298.50	14.2486
542,600	77,927.00	14.3618	77,313.25	14.2487
542,700	77,941.50	14.3618	77,327.50	14.2487
542,800	77,956.00	14.3618	77,342.20	14.2487
542,900	77,970.50	14.3619	77,356.45	14.2487
543,000	77,985.00	14.3619	77,371.15	14.2488
543,100	77,999.50	14.3619	77,385.85	14.2489
543,200	78,014.00	14.3619	77,400.10	14.2489
543,300	78,028.50	14.3620	77,414.80	14.2490
543,400	78,043.00	14.3620	77,429.05	14.2490
543,500	78,057.50	14.3620	77,443.75	14.2491
543,600	78,072.00	14.3620	77,458.00	14.2491
543,700	78,086.50	14.3621	77,472.70	14.2492
543,800	78,101.00	14.3621	77,486.95	14.2492
543,900	78,115.50	14.3621	77,501.65	14.2492
544,000	78,130.00	14.3621	77,516.35	14.2493
544,100	78,144.50	14.3622	77,530.60	14.2493
544,200	78,159.00	14.3622	77,545.30	14.2494
544,300	78,173.50	14.3622	77,559.55	14.2494
544,400	78,188.00	14.3622	77,574.25	14.2495
544,500	78,202.50	14.3623	77,588.50	14.2495
544,600	78,217.00	14.3623	77,603.25	14.2496
544,700	78,231.50	14.3623	77,617.50	14.2496
544,800	78,246.00	14.3623	77,632.20	14.2497
544,900	78,260.50	14.3624	77,646.45	14.2497
545,000	78,275.00	14.3624	77,661.15	14.2497
545,100	78,289.50	14.3624	77,675.85	14.2498
545,200	78,304.00	14.3624	77,690.10	14.2498
545,300	78,318.50	14.3625	77,704.80	14.2499
545,400	78,333.00	14.3625	77,719.05	14.2499

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
545,500	78,347.50	14.3625	77,733.75	14.2500
545,600	78,362.00	14.3625	77,748.00	14.2500
545,700	78,376.50	14.3626	77,762.70	14.2501
545,800	78,391.00	14.3626	77,776.95	14.2501
545,900	78,405.50	14.3626	77,791.65	14.2502
546,000	78,420.00	14.3626	77,806.35	14.2502
546,100	78,434.50	14.3627	77,820.60	14.2502
546,200	78,449.00	14.3627	77,835.30	14.2503
546,300	78,463.50	14.3627	77,849.55	14.2503
546,400	78,478.00	14.3627	77,864.25	14.2504
546,500	78,492.50	14.3628	77,878.50	14.2504
546,600	78,507.00	14.3628	77,893.25	14.2505
546,700	78,521.50	14.3628	77,907.50	14.2505
546,800	78,536.00	14.3628	77,922.20	14.2506
546,900	78,550.50	14.3629	77,936.45	14.2506
547,000	78,565.00	14.3629	77,951.15	14.2507
547,100	78,579.50	14.3629	77,965.85	14.2507
547,200	78,594.00	14.3629	77,980.10	14.2507
547,300	78,608.50	14.3630	77,994.80	14.2508
547,400	78,623.00	14.3630	78,009.05	14.2508
547,500	78,637.50	14.3630	78,023.75	14.2509
547,600	78,652.00	14.3630	78,038.00	14.2509
547,700	78,666.50	14.3631	78,052.70	14.2510
547,800	78,681.00	14.3631	78,066.95	14.2510
547,900	78,695.50	14.3631	78,081.65	14.2511
548,000	78,710.00	14.3631	78,096.35	14.2512
548,100	78,724.50	14.3632	78,110.60	14.2512
548,200	78,739.00	14.3632	78,125.30	14.2512
548,300	78,753.50	14.3632	78,139.55	14.2512
548,400	78,768.00	14.3632	78,154.25	14.2513
548,500	78,782.50	14.3633	78,168.50	14.2513
548,600	78,797.00	14.3633	78,183.25	14.2514
548,700	78,811.50	14.3633	78,197.50	14.2514
548,800	78,826.00	14.3633	78,212.20	14.2515
548,900	78,840.50	14.3634	78,226.45	14.2515
549,000	78,855.00	14.3634	78,241.15	14.2516
549,100	78,869.50	14.3634	78,255.85	14.2517
549,200	78,884.00	14.3634	78,270.10	14.2517
549,300	78,898.50	14.3635	78,284.80	14.2517
549,400	78,913.00	14.3635	78,299.05	14.2517
549,500	78,927.50	14.3635	78,313.75	14.2518
549,600	78,942.00	14.3635	78,328.00	14.2518
549,700	78,956.50	14.3636	78,342.70	14.2519
549,800	78,971.00	14.3636	78,356.95	14.2519
549,900	78,985.50	14.3636	78,371.65	14.2520
550,000	79,000.00	14.3636	78,386.35	14.2521
550,100	79,014.50	14.3637	78,400.60	14.2521

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
550,200	79,029.00	14.3637	78,415.30	14.2521
550,300	79,043.50	14.3637	78,429.55	14.2521
550,400	79,058.00	14.3637	78,444.25	14.2522
550,500	79,072.50	14.3638	78,458.55	14.2522
550,600	79,087.00	14.3638	78,473.25	14.2523
550,700	79,101.50	14.3638	78,487.50	14.2523
550,800	79,116.00	14.3638	78,502.20	14.2524
550,900	79,130.50	14.3639	78,516.45	14.2524
551,000	79,145.00	14.3639	78,531.15	14.2525
551,100	79,159.50	14.3639	78,545.85	14.2526
551,200	79,174.00	14.3639	78,560.10	14.2526
551,300	79,188.50	14.3640	78,574.80	14.2526
551,400	79,203.00	14.3640	78,589.05	14.2526
551,500	79,217.50	14.3640	78,603.75	14.2527
551,600	79,232.00	14.3640	78,618.00	14.2527
551,700	79,246.50	14.3641	78,632.70	14.2528
551,800	79,261.00	14.3641	78,646.95	14.2528
551,900	79,275.50	14.3641	78,661.65	14.2529
552,000	79,290.00	14.3641	78,676.35	14.2530
552,100	79,304.50	14.3642	78,690.60	14.2530
552,200	79,319.00	14.3642	78,705.30	14.2530
552,300	79,333.50	14.3642	78,719.55	14.2530
552,400	79,348.00	14.3642	78,734.25	14.2531
552,500	79,362.50	14.3643	78,748.55	14.2531
552,600	79,377.00	14.3643	78,763.25	14.2532
552,700	79,391.50	14.3643	78,777.50	14.2532
552,800	79,406.00	14.3643	78,792.20	14.2533
552,900	79,420.50	14.3644	78,806.45	14.2533
553,000	79,435.00	14.3644	78,821.15	14.2534
553,100	79,449.50	14.3644	78,835.85	14.2535
553,200	79,464.00	14.3644	78,850.10	14.2535
553,300	79,478.50	14.3644	78,864.80	14.2535
553,400	79,493.00	14.3645	78,879.05	14.2535
553,500	79,507.50	14.3645	78,893.75	14.2536
553,600	79,522.00	14.3645	78,908.00	14.2536
553,700	79,536.50	14.3645	78,922.70	14.2537
553,800	79,551.00	14.3646	78,936.95	14.2537
553,900	79,565.50	14.3646	78,951.65	14.2538
554,000	79,580.00	14.3646	78,966.35	14.2539
554,100	79,594.50	14.3646	78,980.60	14.2539
554,200	79,609.00	14.3647	78,995.30	14.2539
554,300	79,623.50	14.3647	79,009.55	14.2539
554,400	79,638.00	14.3647	79,024.25	14.2540
554,500	79,652.50	14.3647	79,038.55	14.2540
554,600	79,667.00	14.3648	79,053.25	14.2541
554,700	79,681.50	14.3648	79,067.50	14.2541
554,800	79,696.00	14.3648	79,082.20	14.2542

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
554,900	79,710.50	14.3648	79,096.45	14.2542
555,000	79,725.00	14.3649	79,111.15	14.2543
555,100	79,739.50	14.3649	79,125.85	14.2543
555,200	79,754.00	14.3649	79,140.10	14.2543
555,300	79,768.50	14.3649	79,154.80	14.2544
555,400	79,783.00	14.3650	79,169.05	14.2544
555,500	79,797.50	14.3650	79,183.75	14.2545
555,600	79,812.00	14.3650	79,198.00	14.2545
555,700	79,826.50	14.3650	79,212.70	14.2546
555,800	79,841.00	14.3651	79,226.95	14.2546
555,900	79,855.50	14.3651	79,241.65	14.2547
556,000	79,870.00	14.3651	79,256.35	14.2547
556,100	79,884.50	14.3651	79,270.60	14.2547
556,200	79,899.00	14.3652	79,285.30	14.2548
556,300	79,913.50	14.3652	79,299.55	14.2548
556,400	79,928.00	14.3652	79,314.25	14.2549
556,500	79,942.50	14.3652	79,328.55	14.2549
556,600	79,957.00	14.3653	79,343.25	14.2550
556,700	79,971.50	14.3653	79,357.50	14.2550
556,800	79,986.00	14.3653	79,372.20	14.2551
556,900	80,000.50	14.3653	79,386.45	14.2551
557,000	80,015.00	14.3654	79,401.15	14.2551
557,100	80,029.50	14.3654	79,415.85	14.2552
557,200	80,044.00	14.3654	79,430.10	14.2552
557,300	80,058.50	14.3654	79,444.80	14.2553
557,400	80,073.00	14.3654	79,459.05	14.2553
557,500	80,087.50	14.3655	79,473.75	14.2554
557,600	80,102.00	14.3655	79,488.00	14.2554
557,700	80,116.50	14.3655	79,502.70	14.2555
557,800	80,131.00	14.3655	79,516.95	14.2555
557,900	80,145.50	14.3656	79,531.65	14.2555
558,000	80,160.00	14.3656	79,546.35	14.2556
558,100	80,174.50	14.3656	79,560.60	14.2556
558,200	80,189.00	14.3656	79,575.30	14.2557
558,300	80,203.50	14.3657	79,589.55	14.2557
558,400	80,218.00	14.3657	79,604.25	14.2558
558,500	80,232.50	14.3657	79,618.55	14.2558
558,600	80,247.00	14.3657	79,633.25	14.2559
558,700	80,261.50	14.3658	79,647.50	14.2559
558,800	80,276.00	14.3658	79,662.20	14.2559
558,900	80,290.50	14.3658	79,676.45	14.2559
559,000	80,305.00	14.3658	79,691.15	14.2560
559,100	80,319.50	14.3659	79,705.85	14.2561
559,200	80,334.00	14.3659	79,720.10	14.2561
559,300	80,348.50	14.3659	79,734.80	14.2562
559,400	80,363.00	14.3659	79,749.05	14.2562
559,500	80,377.50	14.3660	79,763.75	14.2563

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
559,600	80,392.00	14.3660	79,778.00	14.2563
559,700	80,406.50	14.3660	79,792.70	14.2563
559,800	80,421.00	14.3660	79,806.95	14.2563
559,900	80,435.50	14.3660	79,821.65	14.2564
560,000	80,450.00	14.3661	79,836.35	14.2565
560,100	80,464.50	14.3661	79,850.60	14.2565
560,200	80,479.00	14.3661	79,865.30	14.2566
560,300	80,493.50	14.3661	79,879.60	14.2566
560,400	80,508.00	14.3662	79,894.30	14.2567
560,500	80,522.50	14.3662	79,908.55	14.2567
560,600	80,537.00	14.3662	79,923.25	14.2567
560,700	80,551.50	14.3662	79,937.50	14.2567
560,800	80,566.00	14.3663	79,952.20	14.2568
560,900	80,580.50	14.3663	79,966.45	14.2568
561,000	80,595.00	14.3663	79,981.15	14.2569
561,100	80,609.50	14.3663	79,995.85	14.2570
561,200	80,624.00	14.3664	80,010.10	14.2570
561,300	80,638.50	14.3664	80,024.80	14.2570
561,400	80,653.00	14.3664	80,039.05	14.2570
561,500	80,667.50	14.3664	80,053.75	14.2571
561,600	80,682.00	14.3665	80,068.00	14.2571
561,700	80,696.50	14.3665	80,082.70	14.2572
561,800	80,711.00	14.3665	80,096.95	14.2572
561,900	80,725.50	14.3665	80,111.65	14.2573
562,000	80,740.00	14.3665	80,126.35	14.2574
562,100	80,754.50	14.3666	80,140.60	14.2574
562,200	80,769.00	14.3666	80,155.30	14.2574
562,300	80,783.50	14.3666	80,169.60	14.2574
562,400	80,798.00	14.3666	80,184.30	14.2575
562,500	80,812.50	14.3667	80,198.55	14.2575
562,600	80,827.00	14.3667	80,213.25	14.2576
562,700	80,841.50	14.3667	80,227.50	14.2576
562,800	80,856.00	14.3667	80,242.20	14.2577
562,900	80,870.50	14.3668	80,256.45	14.2577
563,000	80,885.00	14.3668	80,271.15	14.2578
563,100	80,899.50	14.3668	80,285.85	14.2578
563,200	80,914.00	14.3668	80,300.10	14.2578
563,300	80,928.50	14.3669	80,314.80	14.2579
563,400	80,943.00	14.3669	80,329.05	14.2579
563,500	80,957.50	14.3669	80,343.75	14.2580
563,600	80,972.00	14.3669	80,358.00	14.2580
563,700	80,986.50	14.3670	80,372.70	14.2581
563,800	81,001.00	14.3670	80,386.95	14.2581
563,900	81,015.50	14.3670	80,401.65	14.2581
564,000	81,030.00	14.3670	80,416.35	14.2582
564,100	81,044.50	14.3670	80,430.60	14.2582
564,200	81,059.00	14.3671	80,445.30	14.2583

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
564,300	81,073.50	14.3671	80,459.60	14.2583
564,400	81,088.00	14.3671	80,474.30	14.2584
564,500	81,102.50	14.3671	80,488.55	14.2584
564,600	81,117.00	14.3672	80,503.25	14.2585
564,700	81,131.50	14.3672	80,517.50	14.2585
564,800	81,146.00	14.3672	80,532.20	14.2585
564,900	81,160.50	14.3672	80,546.45	14.2585
565,000	81,175.00	14.3673	80,561.15	14.2586
565,100	81,189.50	14.3673	80,575.85	14.2587
565,200	81,204.00	14.3673	80,590.10	14.2587
565,300	81,218.50	14.3673	80,604.80	14.2588
565,400	81,233.00	14.3674	80,619.05	14.2588
565,500	81,247.50	14.3674	80,633.75	14.2588
565,600	81,262.00	14.3674	80,648.00	14.2588
565,700	81,276.50	14.3674	80,662.70	14.2589
565,800	81,291.00	14.3674	80,676.95	14.2589
565,900	81,305.50	14.3675	80,691.65	14.2590
566,000	81,320.00	14.3675	80,706.35	14.2591
566,100	81,334.50	14.3675	80,720.60	14.2591
566,200	81,349.00	14.3675	80,735.30	14.2592
566,300	81,363.50	14.3676	80,749.60	14.2592
566,400	81,378.00	14.3676	80,764.30	14.2592
566,500	81,392.50	14.3676	80,778.55	14.2592
566,600	81,407.00	14.3676	80,793.25	14.2593
566,700	81,421.50	14.3677	80,807.50	14.2593
566,800	81,436.00	14.3677	80,822.20	14.2594
566,900	81,450.50	14.3677	80,836.45	14.2594
567,000	81,465.00	14.3677	80,851.15	14.2595
567,100	81,479.50	14.3677	80,865.85	14.2595
567,200	81,494.00	14.3678	80,880.10	14.2595
567,300	81,508.50	14.3678	80,894.80	14.2596
567,400	81,523.00	14.3678	80,909.05	14.2596
567,500	81,537.50	14.3678	80,923.75	14.2597
567,600	81,552.00	14.3679	80,938.00	14.2597
567,700	81,566.50	14.3679	80,952.70	14.2598
567,800	81,581.00	14.3679	80,966.95	14.2598
567,900	81,595.50	14.3679	80,981.65	14.2598
568,000	81,610.00	14.3680	80,996.35	14.2599
568,100	81,624.50	14.3680	81,010.60	14.2599
568,200	81,639.00	14.3680	81,025.30	14.2600
568,300	81,653.50	14.3680	81,039.60	14.2600
568,400	81,668.00	14.3681	81,054.30	14.2601
568,500	81,682.50	14.3681	81,068.55	14.2601
568,600	81,697.00	14.3681	81,083.25	14.2602
568,700	81,711.50	14.3681	81,097.50	14.2602
568,800	81,726.00	14.3681	81,112.20	14.2602
568,900	81,740.50	14.3682	81,126.45	14.2602



Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
569,000	81,755.00	14.3682	81,141.15	14.2603
569,100	81,769.50	14.3682	81,155.85	14.2604
569,200	81,784.00	14.3682	81,170.10	14.2604
569,300	81,798.50	14.3683	81,184.80	14.2605
569,400	81,813.00	14.3683	81,199.05	14.2605
569,500	81,827.50	14.3683	81,213.75	14.2605
569,600	81,842.00	14.3683	81,228.00	14.2605
569,700	81,856.50	14.3684	81,242.70	14.2606
569,800	81,871.00	14.3684	81,256.95	14.2606
569,900	81,885.50	14.3684	81,271.65	14.2607
570,000	81,900.00	14.3684	81,286.35	14.2608
570,100	81,914.50	14.3684	81,300.60	14.2608
570,200	81,929.00	14.3685	81,315.30	14.2608
570,300	81,943.50	14.3685	81,329.60	14.2608
570,400	81,958.00	14.3685	81,344.30	14.2609
570,500	81,972.50	14.3685	81,358.55	14.2609
570,600	81,987.00	14.3686	81,373.25	14.2610
570,700	82,001.50	14.3686	81,387.50	14.2610
570,800	82,016.00	14.3686	81,402.20	14.2611
570,900	82,030.50	14.3686	81,416.45	14.2611
571,000	82,045.00	14.3687	81,431.15	14.2611
571,100	82,059.50	14.3687	81,445.85	14.2612
571,200	82,074.00	14.3687	81,460.10	14.2612
571,300	82,088.50	14.3687	81,474.80	14.2613
571,400	82,103.00	14.3687	81,489.05	14.2613
571,500	82,117.50	14.3688	81,503.75	14.2614
571,600	82,132.00	14.3688	81,518.00	14.2614
571,700	82,146.50	14.3688	81,532.70	14.2615
571,800	82,161.00	14.3688	81,546.95	14.2615
571,900	82,175.50	14.3689	81,561.65	14.2615
572,000	82,190.00	14.3689	81,576.35	14.2616
572,100	82,204.50	14.3689	81,590.65	14.2616
572,200	82,219.00	14.3689	81,605.30	14.2617
572,300	82,233.50	14.3689	81,619.60	14.2617
572,400	82,248.00	14.3690	81,634.30	14.2618
572,500	82,262.50	14.3690	81,648.55	14.2618
572,600	82,277.00	14.3690	81,663.25	14.2618
572,700	82,291.50	14.3690	81,677.50	14.2618
572,800	82,306.00	14.3691	81,692.20	14.2619
572,900	82,320.50	14.3691	81,706.45	14.2619
573,000	82,335.00	14.3691	81,721.15	14.2620
573,100	82,349.50	14.3691	81,735.85	14.2621
573,200	82,364.00	14.3692	81,750.10	14.2621
573,300	82,378.50	14.3692	81,764.80	14.2621
573,400	82,393.00	14.3692	81,779.05	14.2621
573,500	82,407.50	14.3692	81,793.75	14.2622
573,600	82,422.00	14.3692	81,808.00	14.2622

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
573,700	82,436.50	14.3693	81,822.70	14.2623
573,800	82,451.00	14.3693	81,836.95	14.2623
573,900	82,465.50	14.3693	81,851.65	14.2624
574,000	82,480.00	14.3693	81,866.35	14.2624
574,100	82,494.50	14.3694	81,880.65	14.2624
574,200	82,509.00	14.3694	81,895.30	14.2625
574,300	82,523.50	14.3694	81,909.60	14.2625
574,400	82,538.00	14.3694	81,924.30	14.2626
574,500	82,552.50	14.3695	81,938.55	14.2626
574,600	82,567.00	14.3695	81,953.25	14.2627
574,700	82,581.50	14.3695	81,967.50	14.2627
574,800	82,596.00	14.3695	81,982.20	14.2627
574,900	82,610.50	14.3695	81,996.45	14.2627
575,000	82,625.00	14.3696	82,011.15	14.2628
575,100	82,639.50	14.3696	82,025.85	14.2629
575,200	82,654.00	14.3696	82,040.10	14.2629
575,300	82,668.50	14.3696	82,054.80	14.2630
575,400	82,683.00	14.3697	82,069.05	14.2630
575,500	82,697.50	14.3697	82,083.75	14.2630
575,600	82,712.00	14.3697	82,098.00	14.2630
575,700	82,726.50	14.3697	82,112.70	14.2631
575,800	82,741.00	14.3697	82,127.00	14.2631
575,900	82,755.50	14.3698	82,141.65	14.2632
576,000	82,770.00	14.3698	82,156.35	14.2633
576,100	82,784.50	14.3698	82,170.65	14.2633
576,200	82,799.00	14.3698	82,185.30	14.2633
576,300	82,813.50	14.3699	82,199.60	14.2633
576,400	82,828.00	14.3699	82,214.30	14.2634
576,500	82,842.50	14.3699	82,228.55	14.2634
576,600	82,857.00	14.3699	82,243.25	14.2635
576,700	82,871.50	14.3699	82,257.50	14.2635
576,800	82,886.00	14.3700	82,272.20	14.2636
576,900	82,900.50	14.3700	82,286.45	14.2636
577,000	82,915.00	14.3700	82,301.15	14.2636
577,100	82,929.50	14.3700	82,315.85	14.2637
577,200	82,944.00	14.3701	82,330.10	14.2637
577,300	82,958.50	14.3701	82,344.80	14.2638
577,400	82,973.00	14.3701	82,359.05	14.2638
577,500	82,987.50	14.3701	82,373.75	14.2639
577,600	83,002.00	14.3702	82,388.00	14.2639
577,700	83,016.50	14.3702	82,402.70	14.2639
577,800	83,031.00	14.3702	82,417.00	14.2639
577,900	83,045.50	14.3702	82,431.65	14.2640
578,000	83,060.00	14.3702	82,446.35	14.2641
578,100	83,074.50	14.3703	82,460.65	14.2641
578,200	83,089.00	14.3703	82,475.30	14.2642
578,300	83,103.50	14.3703	82,489.60	14.2642

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
578,400	83,118.00	14.3703	82,504.30	14.2642
578,500	83,132.50	14.3704	82,518.55	14.2642
578,600	83,147.00	14.3704	82,533.25	14.2643
578,700	83,161.50	14.3704	82,547.50	14.2643
578,800	83,176.00	14.3704	82,562.20	14.2644
578,900	83,190.50	14.3704	82,576.45	14.2644
579,000	83,205.00	14.3705	82,591.15	14.2644
579,100	83,219.50	14.3705	82,605.85	14.2645
579,200	83,234.00	14.3705	82,620.10	14.2645
579,300	83,248.50	14.3705	82,634.80	14.2646
579,400	83,263.00	14.3706	82,649.05	14.2646
579,500	83,277.50	14.3706	82,663.75	14.2647
579,600	83,292.00	14.3706	82,678.00	14.2647
579,700	83,306.50	14.3706	82,692.70	14.2647
579,800	83,321.00	14.3706	82,707.00	14.2647
579,900	83,335.50	14.3707	82,721.65	14.2648
580,000	83,350.00	14.3707	82,736.35	14.2649
580,100	83,364.50	14.3707	82,750.65	14.2649
580,200	83,379.00	14.3707	82,765.30	14.2650
580,300	83,393.50	14.3708	82,779.60	14.2650
580,400	83,408.00	14.3708	82,794.30	14.2650
580,500	83,422.50	14.3708	82,808.55	14.2650
580,600	83,437.00	14.3708	82,823.25	14.2651
580,700	83,451.50	14.3708	82,837.50	14.2651
580,800	83,466.00	14.3709	82,852.20	14.2652
580,900	83,480.50	14.3709	82,866.45	14.2652
581,000	83,495.00	14.3709	82,881.15	14.2653
581,100	83,509.50	14.3709	82,895.85	14.2653
581,200	83,524.00	14.3710	82,910.10	14.2653
581,300	83,538.50	14.3710	82,924.80	14.2654
581,400	83,553.00	14.3710	82,939.05	14.2654
581,500	83,567.50	14.3710	82,953.75	14.2655
581,600	83,582.00	14.3710	82,968.00	14.2655
581,700	83,596.50	14.3711	82,982.70	14.2656
581,800	83,611.00	14.3711	82,997.00	14.2656
581,900	83,625.50	14.3711	83,011.65	14.2656
582,000	83,640.00	14.3711	83,026.35	14.2657
582,100	83,654.50	14.3712	83,040.65	14.2657
582,200	83,669.00	14.3712	83,055.30	14.2658
582,300	83,683.50	14.3712	83,069.60	14.2658
582,400	83,698.00	14.3712	83,084.30	14.2658
582,500	83,712.50	14.3712	83,098.55	14.2658
582,600	83,727.00	14.3713	83,113.25	14.2659
582,700	83,741.50	14.3713	83,127.50	14.2659
582,800	83,756.00	14.3713	83,142.20	14.2660
582,900	83,770.50	14.3713	83,156.45	14.2660
583,000	83,785.00	14.3714	83,171.15	14.2661

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
583,100	83,799.50	14.3714	83,185.85	14.2661
583,200	83,814.00	14.3714	83,200.10	14.2661
583,300	83,828.50	14.3714	83,214.80	14.2662
583,400	83,843.00	14.3714	83,229.05	14.2662
583,500	83,857.50	14.3715	83,243.75	14.2663
583,600	83,872.00	14.3715	83,258.00	14.2663
583,700	83,886.50	14.3715	83,272.70	14.2664
583,800	83,901.00	14.3715	83,287.00	14.2664
583,900	83,915.50	14.3716	83,301.65	14.2664
584,000	83,930.00	14.3716	83,316.35	14.2665
584,100	83,944.50	14.3716	83,330.65	14.2665
584,200	83,959.00	14.3716	83,345.30	14.2666
584,300	83,973.50	14.3716	83,359.60	14.2666
584,400	83,988.00	14.3717	83,374.30	14.2666
584,500	84,002.50	14.3717	83,388.55	14.2666
584,600	84,017.00	14.3717	83,403.25	14.2667
584,700	84,031.50	14.3717	83,417.50	14.2667
584,800	84,046.00	14.3718	83,432.20	14.2668
584,900	84,060.50	14.3718	83,446.45	14.2668
585,000	84,075.00	14.3718	83,461.15	14.2669
585,100	84,089.50	14.3718	83,475.85	14.2669
585,200	84,104.00	14.3718	83,490.10	14.2669
585,300	84,118.50	14.3719	83,504.80	14.2670
585,400	84,133.00	14.3719	83,519.05	14.2670
585,500	84,147.50	14.3719	83,533.75	14.2671
585,600	84,162.00	14.3719	83,548.00	14.2671
585,700	84,176.50	14.3719	83,562.70	14.2672
585,800	84,191.00	14.3720	83,577.00	14.2672
585,900	84,205.50	14.3720	83,591.65	14.2672
586,000	84,220.00	14.3720	83,606.35	14.2673
586,100	84,234.50	14.3720	83,620.65	14.2673
586,200	84,249.00	14.3721	83,635.30	14.2674
586,300	84,263.50	14.3721	83,649.60	14.2674
586,400	84,278.00	14.3721	83,664.30	14.2674
586,500	84,292.50	14.3721	83,678.55	14.2674
586,600	84,307.00	14.3721	83,693.25	14.2675
586,700	84,321.50	14.3722	83,707.50	14.2675
586,800	84,336.00	14.3722	83,722.20	14.2676
586,900	84,350.50	14.3722	83,736.45	14.2676
587,000	84,365.00	14.3722	83,751.15	14.2677
587,100	84,379.50	14.3723	83,765.85	14.2677
587,200	84,394.00	14.3723	83,780.10	14.2677
587,300	84,408.50	14.3723	83,794.80	14.2678
587,400	84,423.00	14.3723	83,809.05	14.2678
587,500	84,437.50	14.3723	83,823.75	14.2679
587,600	84,452.00	14.3724	83,838.05	14.2679
587,700	84,466.50	14.3724	83,852.70	14.2679

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
587,800	84,481.00	14.3724	83,867.00	14.2679
587,900	84,495.50	14.3724	83,881.65	14.2680
588,000	84,510.00	14.3724	83,896.35	14.2681
588,100	84,524.50	14.3725	83,910.65	14.2681
588,200	84,539.00	14.3725	83,925.30	14.2682
588,300	84,553.50	14.3725	83,939.60	14.2682
588,400	84,568.00	14.3725	83,954.30	14.2682
588,500	84,582.50	14.3726	83,968.55	14.2682
588,600	84,597.00	14.3726	83,983.25	14.2683
588,700	84,611.50	14.3726	83,997.50	14.2683
588,800	84,626.00	14.3726	84,012.20	14.2684
588,900	84,640.50	14.3726	84,026.45	14.2684
589,000	84,655.00	14.3727	84,041.15	14.2684
589,100	84,669.50	14.3727	84,055.85	14.2685
589,200	84,684.00	14.3727	84,070.10	14.2685
589,300	84,698.50	14.3727	84,084.80	14.2686
589,400	84,713.00	14.3728	84,099.05	14.2686
589,500	84,727.50	14.3728	84,113.75	14.2687
589,600	84,742.00	14.3728	84,128.05	14.2687
589,700	84,756.50	14.3728	84,142.70	14.2687
589,800	84,771.00	14.3728	84,157.00	14.2687
589,900	84,785.50	14.3729	84,171.65	14.2688
590,000	84,800.00	14.3729	84,186.35	14.2689
590,100	84,814.50	14.3729	84,200.65	14.2689
590,200	84,829.00	14.3729	84,215.30	14.2689
590,300	84,843.50	14.3729	84,229.60	14.2689
590,400	84,858.00	14.3730	84,244.30	14.2690
590,500	84,872.50	14.3730	84,258.55	14.2690
590,600	84,887.00	14.3730	84,273.25	14.2691
590,700	84,901.50	14.3730	84,287.50	14.2691
590,800	84,916.00	14.3731	84,302.20	14.2692
590,900	84,930.50	14.3731	84,316.45	14.2692
591,000	84,945.00	14.3731	84,331.15	14.2692
591,100	84,959.50	14.3731	84,345.85	14.2693
591,200	84,974.00	14.3731	84,360.10	14.2693
591,300	84,988.50	14.3732	84,374.80	14.2694
591,400	85,003.00	14.3732	84,389.05	14.2694
591,500	85,017.50	14.3732	84,403.75	14.2694
591,600	85,032.00	14.3732	84,418.05	14.2694
591,700	85,046.50	14.3732	84,432.70	14.2695
591,800	85,061.00	14.3733	84,447.00	14.2695
591,900	85,075.50	14.3733	84,461.70	14.2696
592,000	85,090.00	14.3733	84,476.35	14.2697
592,100	85,104.50	14.3733	84,490.65	14.2697
592,200	85,119.00	14.3734	84,505.30	14.2697
592,300	85,133.50	14.3734	84,519.60	14.2697
592,400	85,148.00	14.3734	84,534.30	14.2698

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
592,500	85,162.50	14.3734	84,548.55	14.2698
592,600	85,177.00	14.3734	84,563.25	14.2699
592,700	85,191.50	14.3735	84,577.50	14.2699
592,800	85,206.00	14.3735	84,592.20	14.2699
592,900	85,220.50	14.3735	84,606.45	14.2699
593,000	85,235.00	14.3735	84,621.15	14.2700
593,100	85,249.50	14.3735	84,635.85	14.2701
593,200	85,264.00	14.3736	84,650.10	14.2701
593,300	85,278.50	14.3736	84,664.80	14.2702
593,400	85,293.00	14.3736	84,679.05	14.2702
593,500	85,307.50	14.3736	84,693.75	14.2702
593,600	85,322.00	14.3737	84,708.05	14.2702
593,700	85,336.50	14.3737	84,722.70	14.2703
593,800	85,351.00	14.3737	84,737.00	14.2703
593,900	85,365.50	14.3737	84,751.70	14.2704
594,000	85,380.00	14.3737	84,766.35	14.2704
594,100	85,394.50	14.3738	84,780.65	14.2704
594,200	85,409.00	14.3738	84,795.30	14.2705
594,300	85,423.50	14.3738	84,809.60	14.2705
594,400	85,438.00	14.3738	84,824.30	14.2706
594,500	85,452.50	14.3738	84,838.55	14.2706
594,600	85,467.00	14.3739	84,853.25	14.2706
594,700	85,481.50	14.3739	84,867.50	14.2706
594,800	85,496.00	14.3739	84,882.20	14.2707
594,900	85,510.50	14.3739	84,896.45	14.2707
595,000	85,525.00	14.3739	84,911.15	14.2708
595,100	85,539.50	14.3740	84,925.85	14.2709
595,200	85,554.00	14.3740	84,940.10	14.2709
595,300	85,568.50	14.3740	84,954.80	14.2709
595,400	85,583.00	14.3740	84,969.05	14.2709
595,500	85,597.50	14.3741	84,983.75	14.2710
595,600	85,612.00	14.3741	84,998.05	14.2710
595,700	85,626.50	14.3741	85,012.70	14.2711
595,800	85,641.00	14.3741	85,027.00	14.2711
595,900	85,655.50	14.3741	85,041.70	14.2711
596,000	85,670.00	14.3742	85,056.35	14.2712
596,100	85,684.50	14.3742	85,070.65	14.2712
596,200	85,699.00	14.3742	85,085.30	14.2713
596,300	85,713.50	14.3742	85,099.60	14.2713
596,400	85,728.00	14.3742	85,114.30	14.2713
596,500	85,742.50	14.3743	85,128.55	14.2713
596,600	85,757.00	14.3743	85,143.25	14.2714
596,700	85,771.50	14.3743	85,157.50	14.2714
596,800	85,786.00	14.3743	85,172.20	14.2715
596,900	85,800.50	14.3744	85,186.45	14.2715
597,000	85,815.00	14.3744	85,201.15	14.2716
597,100	85,829.50	14.3744	85,215.85	14.2716

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
597,200	85,844.00	14.3744	85,230.10	14.2716
597,300	85,858.50	14.3744	85,244.80	14.2717
597,400	85,873.00	14.3745	85,259.05	14.2717
597,500	85,887.50	14.3745	85,273.75	14.2718
597,600	85,902.00	14.3745	85,288.05	14.2718
597,700	85,916.50	14.3745	85,302.70	14.2718
597,800	85,931.00	14.3745	85,317.00	14.2718
597,900	85,945.50	14.3746	85,331.70	14.2719
598,000	85,960.00	14.3746	85,346.35	14.2720
598,100	85,974.50	14.3746	85,360.65	14.2720
598,200	85,989.00	14.3746	85,375.30	14.2720
598,300	86,003.50	14.3746	85,389.60	14.2720
598,400	86,018.00	14.3747	85,404.30	14.2721
598,500	86,032.50	14.3747	85,418.55	14.2721
598,600	86,047.00	14.3747	85,433.25	14.2722
598,700	86,061.50	14.3747	85,447.50	14.2722
598,800	86,076.00	14.3747	85,462.20	14.2722
598,900	86,090.50	14.3748	85,476.45	14.2722
599,000	86,105.00	14.3748	85,491.15	14.2723
599,100	86,119.50	14.3748	85,505.85	14.2724
599,200	86,134.00	14.3748	85,520.10	14.2724
599,300	86,148.50	14.3749	85,534.80	14.2725
599,400	86,163.00	14.3749	85,549.05	14.2725
599,500	86,177.50	14.3749	85,563.75	14.2725
599,600	86,192.00	14.3749	85,578.05	14.2725
599,700	86,206.50	14.3749	85,592.70	14.2726
599,800	86,221.00	14.3750	85,607.00	14.2726
599,900	86,235.50	14.3750	85,621.70	14.2727
600,000	86,250.00	14.3750	85,636.35	14.2727
600,100	86,264.50	14.3750	85,650.65	14.2727
600,200	86,279.00	14.3750	85,665.30	14.2728
600,300	86,293.50	14.3751	85,679.60	14.2728
600,400	86,308.00	14.3751	85,694.30	14.2729
600,500	86,322.50	14.3751	85,708.55	14.2729
600,600	86,337.00	14.3751	85,723.25	14.2729
600,700	86,351.50	14.3751	85,737.50	14.2729
600,800	86,366.00	14.3752	85,752.20	14.2730
600,900	86,380.50	14.3752	85,766.45	14.2730
601,000	86,395.00	14.3752	85,781.15	14.2731
601,100	86,409.50	14.3752	85,795.85	14.2731
601,200	86,424.00	14.3752	85,810.10	14.2731
601,300	86,438.50	14.3753	85,824.80	14.2732
601,400	86,453.00	14.3753	85,839.05	14.2732
601,500	86,467.50	14.3753	85,853.75	14.2733
601,600	86,482.00	14.3753	85,868.05	14.2733
601,700	86,496.50	14.3754	85,882.70	14.2733
601,800	86,511.00	14.3754	85,897.00	14.2733

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
601,900	86,525.50	14.3754	85,911.70	14.2734
602,000	86,540.00	14.3754	85,926.35	14.2735
602,100	86,554.50	14.3754	85,940.65	14.2735
602,200	86,569.00	14.3755	85,955.30	14.2736
602,300	86,583.50	14.3755	85,969.60	14.2736
602,400	86,598.00	14.3755	85,984.30	14.2736
602,500	86,612.50	14.3755	85,998.55	14.2736
602,600	86,627.00	14.3755	86,013.25	14.2737
602,700	86,641.50	14.3756	86,027.50	14.2737
602,800	86,656.00	14.3756	86,042.20	14.2738
602,900	86,670.50	14.3756	86,056.45	14.2738
603,000	86,685.00	14.3756	86,071.15	14.2738
603,100	86,699.50	14.3756	86,085.85	14.2739
603,200	86,714.00	14.3757	86,100.10	14.2739
603,300	86,728.50	14.3757	86,114.80	14.2740
603,400	86,743.00	14.3757	86,129.10	14.2740
603,500	86,757.50	14.3757	86,143.75	14.2740
603,600	86,772.00	14.3757	86,158.05	14.2740
603,700	86,786.50	14.3758	86,172.70	14.2741
603,800	86,801.00	14.3758	86,187.00	14.2741
603,900	86,815.50	14.3758	86,201.70	14.2742
604,000	86,830.00	14.3758	86,216.35	14.2742
604,100	86,844.50	14.3758	86,230.65	14.2742
604,200	86,859.00	14.3759	86,245.30	14.2743
604,300	86,873.50	14.3759	86,259.60	14.2743
604,400	86,888.00	14.3759	86,274.30	14.2744
604,500	86,902.50	14.3759	86,288.55	14.2744
604,600	86,917.00	14.3760	86,303.25	14.2744
604,700	86,931.50	14.3760	86,317.50	14.2744
604,800	86,946.00	14.3760	86,332.20	14.2745
604,900	86,960.50	14.3760	86,346.45	14.2745
605,000	86,975.00	14.3760	86,361.15	14.2746
605,100	86,989.50	14.3761	86,375.85	14.2746
605,200	87,004.00	14.3761	86,390.10	14.2746
605,300	87,018.50	14.3761	86,404.80	14.2747
605,400	87,033.00	14.3761	86,419.10	14.2747
605,500	87,047.50	14.3761	86,433.75	14.2748
605,600	87,062.00	14.3762	86,448.05	14.2748
605,700	87,076.50	14.3762	86,462.70	14.2748
605,800	87,091.00	14.3762	86,477.00	14.2748
605,900	87,105.50	14.3762	86,491.70	14.2749
606,000	87,120.00	14.3762	86,506.35	14.2750
606,100	87,134.50	14.3763	86,520.65	14.2750
606,200	87,149.00	14.3763	86,535.30	14.2750
606,300	87,163.50	14.3763	86,549.60	14.2750
606,400	87,178.00	14.3763	86,564.30	14.2751
606,500	87,192.50	14.3763	86,578.55	14.2751



Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
606,600	87,207.00	14.3764	86,593.25	14.2752
606,700	87,221.50	14.3764	86,607.50	14.2752
606,800	87,236.00	14.3764	86,622.20	14.2752
606,900	87,250.50	14.3764	86,636.50	14.2752
607,000	87,265.00	14.3764	86,651.15	14.2753
607,100	87,279.50	14.3765	86,665.85	14.2754
607,200	87,294.00	14.3765	86,680.10	14.2754
607,300	87,308.50	14.3765	86,694.80	14.2754
607,400	87,323.00	14.3765	86,709.10	14.2754
607,500	87,337.50	14.3765	86,723.75	14.2755
607,600	87,352.00	14.3766	86,738.05	14.2755
607,700	87,366.50	14.3766	86,752.70	14.2756
607,800	87,381.00	14.3766	86,767.00	14.2756
607,900	87,395.50	14.3766	86,781.70	14.2757
608,000	87,410.00	14.3766	86,796.35	14.2757
608,100	87,424.50	14.3767	86,810.65	14.2757
608,200	87,439.00	14.3767	86,825.30	14.2758
608,300	87,453.50	14.3767	86,839.60	14.2758
608,400	87,468.00	14.3767	86,854.30	14.2759
608,500	87,482.50	14.3767	86,868.55	14.2759
608,600	87,497.00	14.3768	86,883.25	14.2759
608,700	87,511.50	14.3768	86,897.50	14.2759
608,800	87,526.00	14.3768	86,912.20	14.2760
608,900	87,540.50	14.3768	86,926.50	14.2760
609,000	87,555.00	14.3768	86,941.15	14.2761
609,100	87,569.50	14.3769	86,955.85	14.2761
609,200	87,584.00	14.3769	86,970.10	14.2761
609,300	87,598.50	14.3769	86,984.80	14.2762
609,400	87,613.00	14.3769	86,999.10	14.2762
609,500	87,627.50	14.3769	87,013.75	14.2763
609,600	87,642.00	14.3770	87,028.05	14.2763
609,700	87,656.50	14.3770	87,042.70	14.2763
609,800	87,671.00	14.3770	87,057.00	14.2763
609,900	87,685.50	14.3770	87,071.70	14.2764
610,000	87,700.00	14.3770	87,086.35	14.2765
610,100	87,714.50	14.3771	87,100.65	14.2765
610,200	87,729.00	14.3771	87,115.30	14.2765
610,300	87,743.50	14.3771	87,129.60	14.2765
610,400	87,758.00	14.3771	87,144.30	14.2766
610,500	87,772.50	14.3771	87,158.55	14.2766
610,600	87,787.00	14.3772	87,173.25	14.2767
610,700	87,801.50	14.3772	87,187.50	14.2767
610,800	87,816.00	14.3772	87,202.20	14.2767
610,900	87,830.50	14.3772	87,216.50	14.2767
611,000	87,845.00	14.3773	87,231.15	14.2768
611,100	87,859.50	14.3773	87,245.85	14.2769
611,200	87,874.00	14.3773	87,260.10	14.2769

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
611,300	87,888.50	14.3773	87,274.80	14.2769
611,400	87,903.00	14.3773	87,289.10	14.2769
611,500	87,917.50	14.3774	87,303.75	14.2770
611,600	87,932.00	14.3774	87,318.05	14.2770
611,700	87,946.50	14.3774	87,332.70	14.2771
611,800	87,961.00	14.3774	87,347.00	14.2771
611,900	87,975.50	14.3774	87,361.70	14.2771
612,000	87,990.00	14.3775	87,376.35	14.2772
612,100	88,004.50	14.3775	87,390.65	14.2772
612,200	88,019.00	14.3775	87,405.30	14.2772
612,300	88,033.50	14.3775	87,419.60	14.2772
612,400	88,048.00	14.3775	87,434.30	14.2773
612,500	88,062.50	14.3776	87,448.55	14.2773
612,600	88,077.00	14.3776	87,463.25	14.2774
612,700	88,091.50	14.3776	87,477.50	14.2774
612,800	88,106.00	14.3776	87,492.20	14.2774
612,900	88,120.50	14.3776	87,506.50	14.2774
613,000	88,135.00	14.3777	87,521.15	14.2775
613,100	88,149.50	14.3777	87,535.85	14.2776
613,200	88,164.00	14.3777	87,550.10	14.2776
613,300	88,178.50	14.3777	87,564.80	14.2776
613,400	88,193.00	14.3777	87,579.10	14.2776
613,500	88,207.50	14.3778	87,593.75	14.2777
613,600	88,222.00	14.3778	87,608.05	14.2777
613,700	88,236.50	14.3778	87,622.70	14.2778
613,800	88,251.00	14.3778	87,637.00	14.2778
613,900	88,265.50	14.3778	87,651.70	14.2778
614,000	88,280.00	14.3779	87,666.35	14.2779
614,100	88,294.50	14.3779	87,680.65	14.2779
614,200	88,309.00	14.3779	87,695.30	14.2780
614,300	88,323.50	14.3779	87,709.60	14.2780
614,400	88,338.00	14.3779	87,724.30	14.2780
614,500	88,352.50	14.3779	87,738.55	14.2780
614,600	88,367.00	14.3780	87,753.25	14.2781
614,700	88,381.50	14.3780	87,767.50	14.2781
614,800	88,396.00	14.3780	87,782.20	14.2782
614,900	88,410.50	14.3780	87,796.50	14.2782
615,000	88,425.00	14.3780	87,811.15	14.2782
615,100	88,439.50	14.3781	87,825.85	14.2783
615,200	88,454.00	14.3781	87,840.10	14.2783
615,300	88,468.50	14.3781	87,854.80	14.2784
615,400	88,483.00	14.3781	87,869.10	14.2784
615,500	88,497.50	14.3781	87,883.75	14.2784
615,600	88,512.00	14.3782	87,898.05	14.2784
615,700	88,526.50	14.3782	87,912.70	14.2785
615,800	88,541.00	14.3782	87,927.00	14.2785
615,900	88,555.50	14.3782	87,941.70	14.2786

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
616,000	88,570.00	14.3782	87,956.35	14.2786
616,100	88,584.50	14.3783	87,970.65	14.2786
616,200	88,599.00	14.3783	87,985.30	14.2787
616,300	88,613.50	14.3783	87,999.60	14.2787
616,400	88,628.00	14.3783	88,014.30	14.2788
616,500	88,642.50	14.3783	88,028.55	14.2788
616,600	88,657.00	14.3784	88,043.25	14.2788
616,700	88,671.50	14.3784	88,057.50	14.2788
616,800	88,686.00	14.3784	88,072.20	14.2789
616,900	88,700.50	14.3784	88,086.50	14.2789
617,000	88,715.00	14.3784	88,101.15	14.2790
617,100	88,729.50	14.3785	88,115.85	14.2790
617,200	88,744.00	14.3785	88,130.10	14.2790
617,300	88,758.50	14.3785	88,144.80	14.2791
617,400	88,773.00	14.3785	88,159.10	14.2791
617,500	88,787.50	14.3785	88,173.75	14.2792
617,600	88,802.00	14.3786	88,188.05	14.2792
617,700	88,816.50	14.3786	88,202.70	14.2792
617,800	88,831.00	14.3786	88,217.00	14.2792
617,900	88,845.50	14.3786	88,231.70	14.2793
618,000	88,860.00	14.3786	88,246.35	14.2793
618,100	88,874.50	14.3787	88,260.65	14.2793
618,200	88,889.00	14.3787	88,275.30	14.2794
618,300	88,903.50	14.3787	88,289.60	14.2794
618,400	88,918.00	14.3787	88,304.30	14.2795
618,500	88,932.50	14.3787	88,318.55	14.2795
618,600	88,947.00	14.3788	88,333.25	14.2795
618,700	88,961.50	14.3788	88,347.50	14.2795
618,800	88,976.00	14.3788	88,362.20	14.2796
618,900	88,990.50	14.3788	88,376.50	14.2796
619,000	89,005.00	14.3788	88,391.15	14.2797
619,100	89,019.50	14.3789	88,405.85	14.2797
619,200	89,034.00	14.3789	88,420.10	14.2797
619,300	89,048.50	14.3789	88,434.80	14.2798
619,400	89,063.00	14.3789	88,449.10	14.2798
619,500	89,077.50	14.3789	88,463.75	14.2799
619,600	89,092.00	14.3790	88,478.05	14.2799
619,700	89,106.50	14.3790	88,492.70	14.2799
619,800	89,121.00	14.3790	88,507.00	14.2799
619,900	89,135.50	14.3790	88,521.70	14.2800
620,000	89,150.00	14.3790	88,536.35	14.2801
620,100	89,164.50	14.3791	88,550.65	14.2801
620,200	89,179.00	14.3791	88,565.30	14.2801
620,300	89,193.50	14.3791	88,579.60	14.2801
620,400	89,208.00	14.3791	88,594.30	14.2802
620,500	89,222.50	14.3791	88,608.55	14.2802
620,600	89,237.00	14.3791	88,623.25	14.2803

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
620,700	89,251.50	14.3792	88,637.50	14.2803
620,800	89,266.00	14.3792	88,652.20	14.2803
620,900	89,280.50	14.3792	88,666.50	14.2803
621,000	89,295.00	14.3792	88,681.15	14.2804
621,100	89,309.50	14.3792	88,695.85	14.2804
621,200	89,324.00	14.3793	88,710.10	14.2804
621,300	89,338.50	14.3793	88,724.80	14.2805
621,400	89,353.00	14.3793	88,739.10	14.2805
621,500	89,367.50	14.3793	88,753.75	14.2806
621,600	89,382.00	14.3793	88,768.05	14.2806
621,700	89,396.50	14.3794	88,782.70	14.2806
621,800	89,411.00	14.3794	88,797.00	14.2806
621,900	89,425.50	14.3794	88,811.70	14.2807
622,000	89,440.00	14.3794	88,826.35	14.2808
622,100	89,454.50	14.3794	88,840.65	14.2808
622,200	89,469.00	14.3795	88,855.30	14.2808
622,300	89,483.50	14.3795	88,869.60	14.2808
622,400	89,498.00	14.3795	88,884.30	14.2809
622,500	89,512.50	14.3795	88,898.55	14.2809
622,600	89,527.00	14.3795	88,913.25	14.2810
622,700	89,541.50	14.3796	88,927.55	14.2810
622,800	89,556.00	14.3796	88,942.20	14.2810
622,900	89,570.50	14.3796	88,956.50	14.2810
623,000	89,585.00	14.3796	88,971.15	14.2811
623,100	89,599.50	14.3796	88,985.85	14.2811
623,200	89,614.00	14.3797	89,000.10	14.2811
623,300	89,628.50	14.3797	89,014.80	14.2812
623,400	89,643.00	14.3797	89,029.10	14.2812
623,500	89,657.50	14.3797	89,043.75	14.2813
623,600	89,672.00	14.3797	89,058.05	14.2813
623,700	89,686.50	14.3797	89,072.70	14.2813
623,800	89,701.00	14.3798	89,087.00	14.2813
623,900	89,715.50	14.3798	89,101.70	14.2814
624,000	89,730.00	14.3798	89,116.35	14.2815
624,100	89,744.50	14.3798	89,130.65	14.2815
624,200	89,759.00	14.3798	89,145.30	14.2815
624,300	89,773.50	14.3799	89,159.60	14.2815
624,400	89,788.00	14.3799	89,174.30	14.2816
624,500	89,802.50	14.3799	89,188.55	14.2816
624,600	89,817.00	14.3799	89,203.25	14.2817
624,700	89,831.50	14.3799	89,217.55	14.2817
624,800	89,846.00	14.3800	89,232.20	14.2817
624,900	89,860.50	14.3800	89,246.50	14.2817
625,000	89,875.00	14.3800	89,261.15	14.2818
625,100	89,889.50	14.3800	89,275.85	14.2818
625,200	89,904.00	14.3800	89,290.15	14.2818
625,300	89,918.50	14.3801	89,304.80	14.2819

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
625,400	89,933.00	14.3801	89,319.10	14.2819
625,500	89,947.50	14.3801	89,333.75	14.2820
625,600	89,962.00	14.3801	89,348.05	14.2820
625,700	89,976.50	14.3801	89,362.70	14.2820
625,800	89,991.00	14.3802	89,377.00	14.2820
625,900	90,005.50	14.3802	89,391.70	14.2821
626,000	90,020.00	14.3802	89,406.35	14.2822
626,100	90,034.50	14.3802	89,420.65	14.2822
626,200	90,049.00	14.3802	89,435.30	14.2822
626,300	90,063.50	14.3802	89,449.60	14.2822
626,400	90,078.00	14.3803	89,464.30	14.2823
626,500	90,092.50	14.3803	89,478.55	14.2823
626,600	90,107.00	14.3803	89,493.25	14.2824
626,700	90,121.50	14.3803	89,507.55	14.2824
626,800	90,136.00	14.3803	89,522.20	14.2824
626,900	90,150.50	14.3804	89,536.50	14.2824
627,000	90,165.00	14.3804	89,551.15	14.2825
627,100	90,179.50	14.3804	89,565.85	14.2825
627,200	90,194.00	14.3804	89,580.15	14.2825
627,300	90,208.50	14.3804	89,594.80	14.2826
627,400	90,223.00	14.3805	89,609.10	14.2826
627,500	90,237.50	14.3805	89,623.75	14.2827
627,600	90,252.00	14.3805	89,638.05	14.2827
627,700	90,266.50	14.3805	89,652.75	14.2827
627,800	90,281.00	14.3805	89,667.00	14.2827
627,900	90,295.50	14.3806	89,681.70	14.2828
628,000	90,310.00	14.3806	89,696.35	14.2829
628,100	90,324.50	14.3806	89,710.65	14.2829
628,200	90,339.00	14.3806	89,725.30	14.2829
628,300	90,353.50	14.3806	89,739.60	14.2829
628,400	90,368.00	14.3806	89,754.30	14.2830
628,500	90,382.50	14.3807	89,768.55	14.2830
628,600	90,397.00	14.3807	89,783.25	14.2830
628,700	90,411.50	14.3807	89,797.55	14.2830
628,800	90,426.00	14.3807	89,812.20	14.2831
628,900	90,440.50	14.3807	89,826.50	14.2831
629,000	90,455.00	14.3808	89,841.15	14.2832
629,100	90,469.50	14.3808	89,855.85	14.2832
629,200	90,484.00	14.3808	89,870.15	14.2832
629,300	90,498.50	14.3808	89,884.80	14.2833
629,400	90,513.00	14.3808	89,899.10	14.2833
629,500	90,527.50	14.3809	89,913.75	14.2834
629,600	90,542.00	14.3809	89,928.05	14.2834
629,700	90,556.50	14.3809	89,942.75	14.2834
629,800	90,571.00	14.3809	89,957.00	14.2834
629,900	90,585.50	14.3809	89,971.70	14.2835
630,000	90,600.00	14.3810	89,986.35	14.2835

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
630,100	90,614.50	14.3810	90,000.65	14.2835
630,200	90,629.00	14.3810	90,015.30	14.2836
630,300	90,643.50	14.3810	90,029.60	14.2836
630,400	90,658.00	14.3810	90,044.30	14.2837
630,500	90,672.50	14.3810	90,058.55	14.2837
630,600	90,687.00	14.3811	90,073.25	14.2837
630,700	90,701.50	14.3811	90,087.55	14.2837
630,800	90,716.00	14.3811	90,102.20	14.2838
630,900	90,730.50	14.3811	90,116.50	14.2838
631,000	90,745.00	14.3811	90,131.15	14.2839
631,100	90,759.50	14.3812	90,145.85	14.2839
631,200	90,774.00	14.3812	90,160.15	14.2839
631,300	90,788.50	14.3812	90,174.80	14.2840
631,400	90,803.00	14.3812	90,189.10	14.2840
631,500	90,817.50	14.3812	90,203.75	14.2840
631,600	90,832.00	14.3813	90,218.05	14.2840
631,700	90,846.50	14.3813	90,232.75	14.2841
631,800	90,861.00	14.3813	90,247.00	14.2841
631,900	90,875.50	14.3813	90,261.70	14.2842
632,000	90,890.00	14.3813	90,276.35	14.2842
632,100	90,904.50	14.3813	90,290.65	14.2842
632,200	90,919.00	14.3814	90,305.30	14.2843
632,300	90,933.50	14.3814	90,319.60	14.2843
632,400	90,948.00	14.3814	90,334.30	14.2844
632,500	90,962.50	14.3814	90,348.55	14.2844
632,600	90,977.00	14.3814	90,363.25	14.2844
632,700	90,991.50	14.3815	90,377.55	14.2844
632,800	91,006.00	14.3815	90,392.20	14.2845
632,900	91,020.50	14.3815	90,406.50	14.2845
633,000	91,035.00	14.3815	90,421.15	14.2845
633,100	91,049.50	14.3815	90,435.85	14.2846
633,200	91,064.00	14.3816	90,450.15	14.2846
633,300	91,078.50	14.3816	90,464.80	14.2847
633,400	91,093.00	14.3816	90,479.10	14.2847
633,500	91,107.50	14.3816	90,493.75	14.2847
633,600	91,122.00	14.3816	90,508.05	14.2847
633,700	91,136.50	14.3816	90,522.75	14.2848
633,800	91,151.00	14.3817	90,537.00	14.2848
633,900	91,165.50	14.3817	90,551.70	14.2849
634,000	91,180.00	14.3817	90,566.35	14.2849
634,100	91,194.50	14.3817	90,580.65	14.2849
634,200	91,209.00	14.3817	90,595.30	14.2850
634,300	91,223.50	14.3818	90,609.60	14.2850
634,400	91,238.00	14.3818	90,624.30	14.2850
634,500	91,252.50	14.3818	90,638.55	14.2850
634,600	91,267.00	14.3818	90,653.25	14.2851
634,700	91,281.50	14.3818	90,667.55	14.2851

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
634,800	91,296.00	14.3819	90,682.20	14.2852
634,900	91,310.50	14.3819	90,696.50	14.2852
635,000	91,325.00	14.3819	90,711.15	14.2852
635,100	91,339.50	14.3819	90,725.85	14.2853
635,200	91,354.00	14.3819	90,740.15	14.2853
635,300	91,368.50	14.3819	90,754.80	14.2853
635,400	91,383.00	14.3820	90,769.10	14.2853
635,500	91,397.50	14.3820	90,783.75	14.2854
635,600	91,412.00	14.3820	90,798.05	14.2854
635,700	91,426.50	14.3820	90,812.75	14.2855
635,800	91,441.00	14.3820	90,827.00	14.2855
635,900	91,455.50	14.3821	90,841.70	14.2855
636,000	91,470.00	14.3821	90,856.35	14.2856
636,100	91,484.50	14.3821	90,870.65	14.2856
636,200	91,499.00	14.3821	90,885.30	14.2857
636,300	91,513.50	14.3821	90,899.60	14.2857
636,400	91,528.00	14.3821	90,914.30	14.2857
636,500	91,542.50	14.3822	90,928.55	14.2857
636,600	91,557.00	14.3822	90,943.25	14.2858
636,700	91,571.50	14.3822	90,957.55	14.2858
636,800	91,586.00	14.3822	90,972.20	14.2858
636,900	91,600.50	14.3822	90,986.50	14.2858
637,000	91,615.00	14.3823	91,001.15	14.2859
637,100	91,629.50	14.3823	91,015.85	14.2860
637,200	91,644.00	14.3823	91,030.15	14.2860
637,300	91,658.50	14.3823	91,044.80	14.2860
637,400	91,673.00	14.3823	91,059.10	14.2860
637,500	91,687.50	14.3824	91,073.75	14.2861
637,600	91,702.00	14.3824	91,088.05	14.2861
637,700	91,716.50	14.3824	91,102.75	14.2861
637,800	91,731.00	14.3824	91,117.00	14.2861
637,900	91,745.50	14.3824	91,131.70	14.2862
638,000	91,760.00	14.3824	91,146.35	14.2863
638,100	91,774.50	14.3825	91,160.65	14.2863
638,200	91,789.00	14.3825	91,175.30	14.2863
638,300	91,803.50	14.3825	91,189.60	14.2863
638,400	91,818.00	14.3825	91,204.30	14.2864
638,500	91,832.50	14.3825	91,218.55	14.2864
638,600	91,847.00	14.3826	91,233.25	14.2864
638,700	91,861.50	14.3826	91,247.55	14.2864
638,800	91,876.00	14.3826	91,262.20	14.2865
638,900	91,890.50	14.3826	91,276.50	14.2865
639,000	91,905.00	14.3826	91,291.15	14.2866
639,100	91,919.50	14.3826	91,305.85	14.2866
639,200	91,934.00	14.3827	91,320.15	14.2866
639,300	91,948.50	14.3827	91,334.80	14.2867
639,400	91,963.00	14.3827	91,349.10	14.2867

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
639,500	91,977.50	14.3827	91,363.75	14.2868
639,600	91,992.00	14.3827	91,378.05	14.2868
639,700	92,006.50	14.3828	91,392.75	14.2868
639,800	92,021.00	14.3828	91,407.00	14.2868
639,900	92,035.50	14.3828	91,421.70	14.2869
640,000	92,050.00	14.3828	91,436.35	14.2869
640,100	92,064.50	14.3828	91,450.65	14.2869
640,200	92,079.00	14.3828	91,465.30	14.2870
640,300	92,093.50	14.3829	91,479.60	14.2870
640,400	92,108.00	14.3829	91,494.30	14.2871
640,500	92,122.50	14.3829	91,508.55	14.2871
640,600	92,137.00	14.3829	91,523.25	14.2871
640,700	92,151.50	14.3829	91,537.55	14.2871
640,800	92,166.00	14.3830	91,552.20	14.2872
640,900	92,180.50	14.3830	91,566.50	14.2872
641,000	92,195.00	14.3830	91,581.15	14.2872
641,100	92,209.50	14.3830	91,595.85	14.2873
641,200	92,224.00	14.3830	91,610.15	14.2873
641,300	92,238.50	14.3831	91,624.80	14.2874
641,400	92,253.00	14.3831	91,639.10	14.2874
641,500	92,267.50	14.3831	91,653.75	14.2874
641,600	92,282.00	14.3831	91,668.05	14.2874
641,700	92,296.50	14.3831	91,682.75	14.2875
641,800	92,311.00	14.3831	91,697.00	14.2875
641,900	92,325.50	14.3832	91,711.70	14.2875
642,000	92,340.00	14.3832	91,726.35	14.2876
642,100	92,354.50	14.3832	91,740.65	14.2876
642,200	92,369.00	14.3832	91,755.35	14.2877
642,300	92,383.50	14.3832	91,769.60	14.2877
642,400	92,398.00	14.3833	91,784.30	14.2877
642,500	92,412.50	14.3833	91,798.55	14.2877
642,600	92,427.00	14.3833	91,813.25	14.2878
642,700	92,441.50	14.3833	91,827.55	14.2878
642,800	92,456.00	14.3833	91,842.20	14.2878
642,900	92,470.50	14.3833	91,856.50	14.2878
643,000	92,485.00	14.3834	91,871.15	14.2879
643,100	92,499.50	14.3834	91,885.85	14.2880
643,200	92,514.00	14.3834	91,900.15	14.2880
643,300	92,528.50	14.3834	91,914.80	14.2880
643,400	92,543.00	14.3834	91,929.10	14.2880
643,500	92,557.50	14.3834	91,943.75	14.2881
643,600	92,572.00	14.3835	91,958.05	14.2881
643,700	92,586.50	14.3835	91,972.75	14.2881
643,800	92,601.00	14.3835	91,987.00	14.2881
643,900	92,615.50	14.3835	92,001.70	14.2882
644,000	92,630.00	14.3835	92,016.35	14.2883
644,100	92,644.50	14.3836	92,030.65	14.2883



Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
644,200	92,659.00	14.3836	92,045.35	14.2883
644,300	92,673.50	14.3836	92,059.60	14.2883
644,400	92,688.00	14.3836	92,074.30	14.2884
644,500	92,702.50	14.3836	92,088.60	14.2884
644,600	92,717.00	14.3836	92,103.25	14.2884
644,700	92,731.50	14.3837	92,117.55	14.2884
644,800	92,746.00	14.3837	92,132.20	14.2885
644,900	92,760.50	14.3837	92,146.50	14.2885
645,000	92,775.00	14.3837	92,161.15	14.2886
645,100	92,789.50	14.3837	92,175.85	14.2886
645,200	92,804.00	14.3838	92,190.15	14.2886
645,300	92,818.50	14.3838	92,204.80	14.2887
645,400	92,833.00	14.3838	92,219.10	14.2887
645,500	92,847.50	14.3838	92,233.75	14.2887
645,600	92,862.00	14.3838	92,248.05	14.2887
645,700	92,876.50	14.3838	92,262.75	14.2888
645,800	92,891.00	14.3839	92,277.00	14.2888
645,900	92,905.50	14.3839	92,291.70	14.2889
646,000	92,920.00	14.3839	92,306.35	14.2889
646,100	92,934.50	14.3839	92,320.65	14.2889
646,200	92,949.00	14.3839	92,335.35	14.2890
646,300	92,963.50	14.3840	92,349.60	14.2890
646,400	92,978.00	14.3840	92,364.30	14.2890
646,500	92,992.50	14.3840	92,378.60	14.2890
646,600	93,007.00	14.3840	92,393.25	14.2891
646,700	93,021.50	14.3840	92,407.55	14.2891
646,800	93,036.00	14.3840	92,422.20	14.2891
646,900	93,050.50	14.3841	92,436.50	14.2891
647,000	93,065.00	14.3841	92,451.15	14.2892
647,100	93,079.50	14.3841	92,465.85	14.2893
647,200	93,094.00	14.3841	92,480.15	14.2893
647,300	93,108.50	14.3841	92,494.80	14.2893
647,400	93,123.00	14.3842	92,509.10	14.2893
647,500	93,137.50	14.3842	92,523.75	14.2894
647,600	93,152.00	14.3842	92,538.05	14.2894
647,700	93,166.50	14.3842	92,552.75	14.2894
647,800	93,181.00	14.3842	92,567.00	14.2894
647,900	93,195.50	14.3842	92,581.70	14.2895
648,000	93,210.00	14.3843	92,596.35	14.2896
648,100	93,224.50	14.3843	92,610.65	14.2896
648,200	93,239.00	14.3843	92,625.35	14.2896
648,300	93,253.50	14.3843	92,639.60	14.2896
648,400	93,268.00	14.3843	92,654.30	14.2897
648,500	93,282.50	14.3843	92,668.60	14.2897
648,600	93,297.00	14.3844	92,683.25	14.2897
648,700	93,311.50	14.3844	92,697.55	14.2897
648,800	93,326.00	14.3844	92,712.20	14.2898

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
648,900	93,340.50	14.3844	92,726.50	14.2898
649,000	93,355.00	14.3844	92,741.15	14.2899
649,100	93,369.50	14.3845	92,755.85	14.2899
649,200	93,384.00	14.3845	92,770.15	14.2899
649,300	93,398.50	14.3845	92,784.80	14.2900
649,400	93,413.00	14.3845	92,799.10	14.2900
649,500	93,427.50	14.3845	92,813.75	14.2900
649,600	93,442.00	14.3845	92,828.05	14.2900
649,700	93,456.50	14.3846	92,842.75	14.2901
649,800	93,471.00	14.3846	92,857.00	14.2901
649,900	93,485.50	14.3846	92,871.70	14.2902
650,000	93,500.00	14.3846	92,886.35	14.2902
650,100	93,514.50	14.3846	92,900.65	14.2902
650,200	93,529.00	14.3847	92,915.35	14.2903
650,300	93,543.50	14.3847	92,929.60	14.2903
650,400	93,558.00	14.3847	92,944.30	14.2903
650,500	93,572.50	14.3847	92,958.60	14.2903
650,600	93,587.00	14.3847	92,973.25	14.2904
650,700	93,601.50	14.3847	92,987.55	14.2904
650,800	93,616.00	14.3848	93,002.20	14.2904
650,900	93,630.50	14.3848	93,016.50	14.2904
651,000	93,645.00	14.3848	93,031.15	14.2905
651,100	93,659.50	14.3848	93,045.85	14.2906
651,200	93,674.00	14.3848	93,060.15	14.2906
651,300	93,688.50	14.3848	93,074.80	14.2906
651,400	93,703.00	14.3849	93,089.10	14.2906
651,500	93,717.50	14.3849	93,103.75	14.2907
651,600	93,732.00	14.3849	93,118.05	14.2907
651,700	93,746.50	14.3849	93,132.75	14.2907
651,800	93,761.00	14.3849	93,147.00	14.2907
651,900	93,775.50	14.3850	93,161.70	14.2908
652,000	93,790.00	14.3850	93,176.35	14.2909
652,100	93,804.50	14.3850	93,190.65	14.2909
652,200	93,819.00	14.3850	93,205.35	14.2909
652,300	93,833.50	14.3850	93,219.60	14.2909
652,400	93,848.00	14.3850	93,234.30	14.2910
652,500	93,862.50	14.3851	93,248.60	14.2910
652,600	93,877.00	14.3851	93,263.25	14.2910
652,700	93,891.50	14.3851	93,277.55	14.2910
652,800	93,906.00	14.3851	93,292.20	14.2911
652,900	93,920.50	14.3851	93,306.50	14.2911
653,000	93,935.00	14.3851	93,321.15	14.2911
653,100	93,949.50	14.3852	93,335.85	14.2912
653,200	93,964.00	14.3852	93,350.15	14.2912
653,300	93,978.50	14.3852	93,364.80	14.2913
653,400	93,993.00	14.3852	93,379.10	14.2913
653,500	94,007.50	14.3852	93,393.75	14.2913

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
653,600	94,022.00	14.3853	93,408.05	14.2913
653,700	94,036.50	14.3853	93,422.75	14.2914
653,800	94,051.00	14.3853	93,437.00	14.2914
653,900	94,065.50	14.3853	93,451.70	14.2914
654,000	94,080.00	14.3853	93,466.35	14.2915
654,100	94,094.50	14.3853	93,480.65	14.2915
654,200	94,109.00	14.3854	93,495.35	14.2916
654,300	94,123.50	14.3854	93,509.60	14.2916
654,400	94,138.00	14.3854	93,524.30	14.2916
654,500	94,152.50	14.3854	93,538.60	14.2916
654,600	94,167.00	14.3854	93,553.25	14.2917
654,700	94,181.50	14.3854	93,567.55	14.2917
654,800	94,196.00	14.3855	93,582.20	14.2917
654,900	94,210.50	14.3855	93,596.50	14.2917
655,000	94,225.00	14.3855	93,611.15	14.2918
655,100	94,239.50	14.3855	93,625.85	14.2918
655,200	94,254.00	14.3855	93,640.15	14.2918
655,300	94,268.50	14.3855	93,654.80	14.2919
655,400	94,283.00	14.3856	93,669.10	14.2919
655,500	94,297.50	14.3856	93,683.75	14.2920
655,600	94,312.00	14.3856	93,698.05	14.2920
655,700	94,326.50	14.3856	93,712.75	14.2920
655,800	94,341.00	14.3856	93,727.00	14.2920
655,900	94,355.50	14.3857	93,741.70	14.2921
656,000	94,370.00	14.3857	93,756.35	14.2921
656,100	94,384.50	14.3857	93,770.65	14.2921
656,200	94,399.00	14.3857	93,785.35	14.2922
656,300	94,413.50	14.3857	93,799.60	14.2922
656,400	94,428.00	14.3857	93,814.30	14.2922
656,500	94,442.50	14.3858	93,828.60	14.2922
656,600	94,457.00	14.3858	93,843.25	14.2923
656,700	94,471.50	14.3858	93,857.55	14.2923
656,800	94,486.00	14.3858	93,872.20	14.2924
656,900	94,500.50	14.3858	93,886.50	14.2924
657,000	94,515.00	14.3858	93,901.15	14.2924
657,100	94,529.50	14.3859	93,915.85	14.2925
657,200	94,544.00	14.3859	93,930.15	14.2925
657,300	94,558.50	14.3859	93,944.80	14.2925
657,400	94,573.00	14.3859	93,959.10	14.2925
657,500	94,587.50	14.3859	93,973.75	14.2926
657,600	94,602.00	14.3859	93,988.05	14.2926
657,700	94,616.50	14.3860	94,002.75	14.2926
657,800	94,631.00	14.3860	94,017.00	14.2926
657,900	94,645.50	14.3860	94,031.70	14.2927
658,000	94,660.00	14.3860	94,046.35	14.2928
658,100	94,674.50	14.3860	94,060.65	14.2928
658,200	94,689.00	14.3861	94,075.35	14.2928

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
658,300	94,703.50	14.3861	94,089.60	14.2928
658,400	94,718.00	14.3861	94,104.30	14.2929
658,500	94,732.50	14.3861	94,118.60	14.2929
658,600	94,747.00	14.3861	94,133.25	14.2929
658,700	94,761.50	14.3861	94,147.55	14.2929
658,800	94,776.00	14.3862	94,162.20	14.2930
658,900	94,790.50	14.3862	94,176.50	14.2930
659,000	94,805.00	14.3862	94,191.20	14.2930
659,100	94,819.50	14.3862	94,205.85	14.2931
659,200	94,834.00	14.3862	94,220.15	14.2931
659,300	94,848.50	14.3862	94,234.80	14.2932
659,400	94,863.00	14.3863	94,249.10	14.2932
659,500	94,877.50	14.3863	94,263.75	14.2932
659,600	94,892.00	14.3863	94,278.05	14.2932
659,700	94,906.50	14.3863	94,292.75	14.2933
659,800	94,921.00	14.3863	94,307.05	14.2933
659,900	94,935.50	14.3863	94,321.70	14.2933
660,000	94,950.00	14.3864	94,336.35	14.2934
660,100	94,964.50	14.3864	94,350.65	14.2934
660,200	94,979.00	14.3864	94,365.35	14.2934
660,300	94,993.50	14.3864	94,379.60	14.2934
660,400	95,008.00	14.3864	94,394.30	14.2935
660,500	95,022.50	14.3864	94,408.60	14.2935
660,600	95,037.00	14.3865	94,423.25	14.2936
660,700	95,051.50	14.3865	94,437.55	14.2936
660,800	95,066.00	14.3865	94,452.20	14.2936
660,900	95,080.50	14.3865	94,466.50	14.2936
661,000	95,095.00	14.3865	94,481.20	14.2937
661,100	95,109.50	14.3866	94,495.85	14.2937
661,200	95,124.00	14.3866	94,510.15	14.2937
661,300	95,138.50	14.3866	94,524.80	14.2938
661,400	95,153.00	14.3866	94,539.10	14.2938
661,500	95,167.50	14.3866	94,553.75	14.2938
661,600	95,182.00	14.3866	94,568.05	14.2938
661,700	95,196.50	14.3867	94,582.75	14.2939
661,800	95,211.00	14.3867	94,597.05	14.2939
661,900	95,225.50	14.3867	94,611.70	14.2940
662,000	95,240.00	14.3867	94,626.35	14.2940
662,100	95,254.50	14.3867	94,640.65	14.2940
662,200	95,269.00	14.3867	94,655.35	14.2941
662,300	95,283.50	14.3868	94,669.60	14.2941
662,400	95,298.00	14.3868	94,684.30	14.2941
662,500	95,312.50	14.3868	94,698.60	14.2941
662,600	95,327.00	14.3868	94,713.25	14.2942
662,700	95,341.50	14.3868	94,727.55	14.2942
662,800	95,356.00	14.3868	94,742.20	14.2942
662,900	95,370.50	14.3869	94,756.50	14.2942

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
663,000	95,385.00	14.3869	94,771.20	14.2943
663,100	95,399.50	14.3869	94,785.85	14.2944
663,200	95,414.00	14.3869	94,800.15	14.2944
663,300	95,428.50	14.3869	94,814.80	14.2944
663,400	95,443.00	14.3869	94,829.10	14.2944
663,500	95,457.50	14.3870	94,843.75	14.2945
663,600	95,472.00	14.3870	94,858.05	14.2945
663,700	95,486.50	14.3870	94,872.75	14.2945
663,800	95,501.00	14.3870	94,887.05	14.2945
663,900	95,515.50	14.3870	94,901.70	14.2946
664,000	95,530.00	14.3870	94,916.35	14.2946
664,100	95,544.50	14.3871	94,930.65	14.2946
664,200	95,559.00	14.3871	94,945.35	14.2947
664,300	95,573.50	14.3871	94,959.60	14.2947
664,400	95,588.00	14.3871	94,974.30	14.2947
664,500	95,602.50	14.3871	94,988.60	14.2947
664,600	95,617.00	14.3872	95,003.25	14.2948
664,700	95,631.50	14.3872	95,017.55	14.2948
664,800	95,646.00	14.3872	95,032.20	14.2949
664,900	95,660.50	14.3872	95,046.50	14.2949
665,000	95,675.00	14.3872	95,061.20	14.2949
665,100	95,689.50	14.3872	95,075.85	14.2950
665,200	95,704.00	14.3873	95,090.15	14.2950
665,300	95,718.50	14.3873	95,104.80	14.2950
665,400	95,733.00	14.3873	95,119.10	14.2950
665,500	95,747.50	14.3873	95,133.75	14.2951
665,600	95,762.00	14.3873	95,148.05	14.2951
665,700	95,776.50	14.3873	95,162.75	14.2951
665,800	95,791.00	14.3874	95,177.05	14.2951
665,900	95,805.50	14.3874	95,191.70	14.2952
666,000	95,820.00	14.3874	95,206.35	14.2952
666,100	95,834.50	14.3874	95,220.65	14.2952
666,200	95,849.00	14.3874	95,235.35	14.2953
666,300	95,863.50	14.3874	95,249.60	14.2953
666,400	95,878.00	14.3875	95,264.30	14.2954
666,500	95,892.50	14.3875	95,278.60	14.2954
666,600	95,907.00	14.3875	95,293.25	14.2954
666,700	95,921.50	14.3875	95,307.55	14.2954
666,800	95,936.00	14.3875	95,322.20	14.2955
666,900	95,950.50	14.3875	95,336.50	14.2955
667,000	95,965.00	14.3876	95,351.20	14.2955
667,100	95,979.50	14.3876	95,365.85	14.2956
667,200	95,994.00	14.3876	95,380.15	14.2956
667,300	96,008.50	14.3876	95,394.80	14.2956
667,400	96,023.00	14.3876	95,409.10	14.2956
667,500	96,037.50	14.3876	95,423.75	14.2957
667,600	96,052.00	14.3877	95,438.05	14.2957

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
667,700	96,066.50	14.3877	95,452.75	14.2958
667,800	96,081.00	14.3877	95,467.05	14.2958
667,900	96,095.50	14.3877	95,481.70	14.2958
668,000	96,110.00	14.3877	95,496.35	14.2959
668,100	96,124.50	14.3877	95,510.65	14.2959
668,200	96,139.00	14.3878	95,525.35	14.2959
668,300	96,153.50	14.3878	95,539.60	14.2959
668,400	96,168.00	14.3878	95,554.30	14.2960
668,500	96,182.50	14.3878	95,568.60	14.2960
668,600	96,197.00	14.3878	95,583.25	14.2960
668,700	96,211.50	14.3878	95,597.55	14.2960
668,800	96,226.00	14.3879	95,612.20	14.2961
668,900	96,240.50	14.3879	95,626.50	14.2961
669,000	96,255.00	14.3879	95,641.20	14.2961
669,100	96,269.50	14.3879	95,655.85	14.2962
669,200	96,284.00	14.3879	95,670.15	14.2962
669,300	96,298.50	14.3879	95,684.80	14.2963
669,400	96,313.00	14.3880	95,699.10	14.2963
669,500	96,327.50	14.3880	95,713.75	14.2963
669,600	96,342.00	14.3880	95,728.05	14.2963
669,700	96,356.50	14.3880	95,742.75	14.2964
669,800	96,371.00	14.3880	95,757.05	14.2964
669,900	96,385.50	14.3880	95,771.70	14.2964
670,000	96,400.00	14.3881	95,786.35	14.2965
670,100	96,414.50	14.3881	95,800.65	14.2965
670,200	96,429.00	14.3881	95,815.35	14.2965
670,300	96,443.50	14.3881	95,829.60	14.2965
670,400	96,458.00	14.3881	95,844.30	14.2966
670,500	96,472.50	14.3881	95,858.60	14.2966
670,600	96,487.00	14.3882	95,873.25	14.2966
670,700	96,501.50	14.3882	95,887.55	14.2966
670,800	96,516.00	14.3882	95,902.20	14.2967
670,900	96,530.50	14.3882	95,916.50	14.2967
671,000	96,545.00	14.3882	95,931.20	14.2967
671,100	96,559.50	14.3882	95,945.85	14.2968
671,200	96,574.00	14.3883	95,960.15	14.2968
671,300	96,588.50	14.3883	95,974.80	14.2969
671,400	96,603.00	14.3883	95,989.10	14.2969
671,500	96,617.50	14.3883	96,003.75	14.2969
671,600	96,632.00	14.3883	96,018.05	14.2969
671,700	96,646.50	14.3883	96,032.75	14.2970
671,800	96,661.00	14.3884	96,047.05	14.2970
671,900	96,675.50	14.3884	96,061.70	14.2970
672,000	96,690.00	14.3884	96,076.35	14.2971
672,100	96,704.50	14.3884	96,090.65	14.2971
672,200	96,719.00	14.3884	96,105.35	14.2971
672,300	96,733.50	14.3884	96,119.60	14.2971

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
672,400	96,748.00	14.3885	96,134.30	14.2972
672,500	96,762.50	14.3885	96,148.60	14.2972
672,600	96,777.00	14.3885	96,163.25	14.2972
672,700	96,791.50	14.3885	96,177.55	14.2972
672,800	96,806.00	14.3885	96,192.20	14.2973
672,900	96,820.50	14.3885	96,206.50	14.2973
673,000	96,835.00	14.3886	96,221.20	14.2974
673,100	96,849.50	14.3886	96,235.85	14.2974
673,200	96,864.00	14.3886	96,250.15	14.2974
673,300	96,878.50	14.3886	96,264.80	14.2975
673,400	96,893.00	14.3886	96,279.10	14.2975
673,500	96,907.50	14.3886	96,293.75	14.2975
673,600	96,922.00	14.3887	96,308.05	14.2975
673,700	96,936.50	14.3887	96,322.75	14.2976
673,800	96,951.00	14.3887	96,337.05	14.2976
673,900	96,965.50	14.3887	96,351.70	14.2976
674,000	96,980.00	14.3887	96,366.35	14.2977
674,100	96,994.50	14.3887	96,380.65	14.2977
674,200	97,009.00	14.3888	96,395.35	14.2977
674,300	97,023.50	14.3888	96,409.60	14.2977
674,400	97,038.00	14.3888	96,424.30	14.2978
674,500	97,052.50	14.3888	96,438.60	14.2978
674,600	97,067.00	14.3888	96,453.25	14.2978
674,700	97,081.50	14.3888	96,467.55	14.2978
674,800	97,096.00	14.3889	96,482.20	14.2979
674,900	97,110.50	14.3889	96,496.50	14.2979
675,000	97,125.00	14.3889	96,511.20	14.2980
675,100	97,139.50	14.3889	96,525.85	14.2980
675,200	97,154.00	14.3889	96,540.15	14.2980
675,300	97,168.50	14.3889	96,554.80	14.2981
675,400	97,183.00	14.3890	96,569.10	14.2981
675,500	97,197.50	14.3890	96,583.75	14.2981
675,600	97,212.00	14.3890	96,598.05	14.2981
675,700	97,226.50	14.3890	96,612.75	14.2982
675,800	97,241.00	14.3890	96,627.05	14.2982
675,900	97,255.50	14.3890	96,641.70	14.2982
676,000	97,270.00	14.3891	96,656.35	14.2983
676,100	97,284.50	14.3891	96,670.65	14.2983
676,200	97,299.00	14.3891	96,685.35	14.2983
676,300	97,313.50	14.3891	96,699.65	14.2983
676,400	97,328.00	14.3891	96,714.30	14.2984
676,500	97,342.50	14.3891	96,728.60	14.2984
676,600	97,357.00	14.3892	96,743.25	14.2984
676,700	97,371.50	14.3892	96,757.55	14.2984
676,800	97,386.00	14.3892	96,772.20	14.2985
676,900	97,400.50	14.3892	96,786.50	14.2985
677,000	97,415.00	14.3892	96,801.20	14.2985

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
677,100	97,429.50	14.3892	96,815.85	14.2986
677,200	97,444.00	14.3892	96,830.15	14.2986
677,300	97,458.50	14.3893	96,844.80	14.2987
677,400	97,473.00	14.3893	96,859.10	14.2987
677,500	97,487.50	14.3893	96,873.75	14.2987
677,600	97,502.00	14.3893	96,888.05	14.2987
677,700	97,516.50	14.3893	96,902.75	14.2988
677,800	97,531.00	14.3893	96,917.05	14.2988
677,900	97,545.50	14.3894	96,931.70	14.2988
678,000	97,560.00	14.3894	96,946.35	14.2989
678,100	97,574.50	14.3894	96,960.65	14.2989
678,200	97,589.00	14.3894	96,975.35	14.2989
678,300	97,603.50	14.3894	96,989.65	14.2989
678,400	97,618.00	14.3894	97,004.30	14.2990
678,500	97,632.50	14.3895	97,018.60	14.2990
678,600	97,647.00	14.3895	97,033.25	14.2990
678,700	97,661.50	14.3895	97,047.55	14.2990
678,800	97,676.00	14.3895	97,062.20	14.2991
678,900	97,690.50	14.3895	97,076.50	14.2991
679,000	97,705.00	14.3895	97,091.20	14.2991
679,100	97,719.50	14.3896	97,105.85	14.2992
679,200	97,734.00	14.3896	97,120.15	14.2992
679,300	97,748.50	14.3896	97,134.80	14.2993
679,400	97,763.00	14.3896	97,149.10	14.2993
679,500	97,777.50	14.3896	97,163.75	14.2993
679,600	97,792.00	14.3896	97,178.05	14.2993
679,700	97,806.50	14.3897	97,192.75	14.2994
679,800	97,821.00	14.3897	97,207.05	14.2994
679,900	97,835.50	14.3897	97,221.70	14.2994
680,000	97,850.00	14.3897	97,236.35	14.2995
680,100	97,864.50	14.3897	97,250.65	14.2995
680,200	97,879.00	14.3897	97,265.35	14.2995
680,300	97,893.50	14.3898	97,279.65	14.2995
680,400	97,908.00	14.3898	97,294.30	14.2996
680,500	97,922.50	14.3898	97,308.60	14.2996
680,600	97,937.00	14.3898	97,323.25	14.2996
680,700	97,951.50	14.3898	97,337.55	14.2996
680,800	97,966.00	14.3898	97,352.20	14.2997
680,900	97,980.50	14.3899	97,366.50	14.2997
681,000	97,995.00	14.3899	97,381.20	14.2997
681,100	98,009.50	14.3899	97,395.85	14.2998
681,200	98,024.00	14.3899	97,410.15	14.2998
681,300	98,038.50	14.3899	97,424.80	14.2998
681,400	98,053.00	14.3899	97,439.10	14.2998
681,500	98,067.50	14.3899	97,453.75	14.2999
681,600	98,082.00	14.3900	97,468.05	14.2999
681,700	98,096.50	14.3900	97,482.75	14.2999



Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
681,800	98,111.00	14.3900	97,497.05	14.2999
681,900	98,125.50	14.3900	97,511.70	14.3000
682,000	98,140.00	14.3900	97,526.35	14.3001
682,100	98,154.50	14.3900	97,540.65	14.3001
682,200	98,169.00	14.3901	97,555.35	14.3001
682,300	98,183.50	14.3901	97,569.65	14.3001
682,400	98,198.00	14.3901	97,584.30	14.3002
682,500	98,212.50	14.3901	97,598.60	14.3002
682,600	98,227.00	14.3901	97,613.25	14.3002
682,700	98,241.50	14.3901	97,627.55	14.3002
682,800	98,256.00	14.3902	97,642.20	14.3003
682,900	98,270.50	14.3902	97,656.50	14.3003
683,000	98,285.00	14.3902	97,671.20	14.3003
683,100	98,299.50	14.3902	97,685.85	14.3004
683,200	98,314.00	14.3902	97,700.15	14.3004
683,300	98,328.50	14.3902	97,714.80	14.3004
683,400	98,343.00	14.3903	97,729.10	14.3004
683,500	98,357.50	14.3903	97,743.75	14.3005
683,600	98,372.00	14.3903	97,758.05	14.3005
683,700	98,386.50	14.3903	97,772.75	14.3005
683,800	98,401.00	14.3903	97,787.05	14.3005
683,900	98,415.50	14.3903	97,801.70	14.3006
684,000	98,430.00	14.3904	97,816.35	14.3006
684,100	98,444.50	14.3904	97,830.65	14.3006
684,200	98,459.00	14.3904	97,845.35	14.3007
684,300	98,473.50	14.3904	97,859.65	14.3007
684,400	98,488.00	14.3904	97,874.30	14.3007
684,500	98,502.50	14.3904	97,888.60	14.3007
684,600	98,517.00	14.3904	97,903.25	14.3008
684,700	98,531.50	14.3905	97,917.55	14.3008
684,800	98,546.00	14.3905	97,932.20	14.3008
684,900	98,560.50	14.3905	97,946.50	14.3008
685,000	98,575.00	14.3905	97,961.20	14.3009
685,100	98,589.50	14.3905	97,975.85	14.3010
685,200	98,604.00	14.3905	97,990.15	14.3010
685,300	98,618.50	14.3906	98,004.80	14.3010
685,400	98,633.00	14.3906	98,019.10	14.3010
685,500	98,647.50	14.3906	98,033.75	14.3011
685,600	98,662.00	14.3906	98,048.05	14.3011
685,700	98,676.50	14.3906	98,062.75	14.3011
685,800	98,691.00	14.3906	98,077.05	14.3011
685,900	98,705.50	14.3907	98,091.70	14.3012
686,000	98,720.00	14.3907	98,106.35	14.3012
686,100	98,734.50	14.3907	98,120.65	14.3012
686,200	98,749.00	14.3907	98,135.35	14.3013
686,300	98,763.50	14.3907	98,149.65	14.3013
686,400	98,778.00	14.3907	98,164.30	14.3013

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
686,500	98,792.50	14.3908	98,178.60	14.3013
686,600	98,807.00	14.3908	98,193.25	14.3014
686,700	98,821.50	14.3908	98,207.55	14.3014
686,800	98,836.00	14.3908	98,222.20	14.3014
686,900	98,850.50	14.3908	98,236.50	14.3014
687,000	98,865.00	14.3908	98,251.20	14.3015
687,100	98,879.50	14.3908	98,265.85	14.3015
687,200	98,894.00	14.3909	98,280.15	14.3015
687,300	98,908.50	14.3909	98,294.80	14.3016
687,400	98,923.00	14.3909	98,309.10	14.3016
687,500	98,937.50	14.3909	98,323.75	14.3016
687,600	98,952.00	14.3909	98,338.10	14.3016
687,700	98,966.50	14.3909	98,352.75	14.3017
687,800	98,981.00	14.3910	98,367.05	14.3017
687,900	98,995.50	14.3910	98,381.70	14.3017
688,000	99,010.00	14.3910	98,396.35	14.3018
688,100	99,024.50	14.3910	98,410.65	14.3018
688,200	99,039.00	14.3910	98,425.35	14.3018
688,300	99,053.50	14.3910	98,439.65	14.3018
688,400	99,068.00	14.3911	98,454.30	14.3019
688,500	99,082.50	14.3911	98,468.60	14.3019
688,600	99,097.00	14.3911	98,483.25	14.3020
688,700	99,111.50	14.3911	98,497.55	14.3020
688,800	99,126.00	14.3911	98,512.20	14.3020
688,900	99,140.50	14.3911	98,526.50	14.3020
689,000	99,155.00	14.3911	98,541.20	14.3021
689,100	99,169.50	14.3912	98,555.85	14.3021
689,200	99,184.00	14.3912	98,570.15	14.3021
689,300	99,198.50	14.3912	98,584.80	14.3022
689,400	99,213.00	14.3912	98,599.10	14.3022
689,500	99,227.50	14.3912	98,613.75	14.3022
689,600	99,242.00	14.3912	98,628.10	14.3022
689,700	99,256.50	14.3913	98,642.75	14.3023
689,800	99,271.00	14.3913	98,657.05	14.3023
689,900	99,285.50	14.3913	98,671.70	14.3023
690,000	99,300.00	14.3913	98,686.35	14.3024
690,100	99,314.50	14.3913	98,700.65	14.3024
690,200	99,329.00	14.3913	98,715.35	14.3024
690,300	99,343.50	14.3914	98,729.65	14.3024
690,400	99,358.00	14.3914	98,744.30	14.3025
690,500	99,372.50	14.3914	98,758.60	14.3025
690,600	99,387.00	14.3914	98,773.25	14.3025
690,700	99,401.50	14.3914	98,787.55	14.3025
690,800	99,416.00	14.3914	98,802.20	14.3026
690,900	99,430.50	14.3914	98,816.50	14.3026
691,000	99,445.00	14.3915	98,831.20	14.3026
691,100	99,459.50	14.3915	98,845.85	14.3027

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
691,200	99,474.00	14.3915	98,860.15	14.3027
691,300	99,488.50	14.3915	98,874.80	14.3027
691,400	99,503.00	14.3915	98,889.10	14.3027
691,500	99,517.50	14.3915	98,903.75	14.3028
691,600	99,532.00	14.3916	98,918.10	14.3028
691,700	99,546.50	14.3916	98,932.75	14.3028
691,800	99,561.00	14.3916	98,947.05	14.3028
691,900	99,575.50	14.3916	98,961.70	14.3029
692,000	99,590.00	14.3916	98,976.35	14.3029
692,100	99,604.50	14.3916	98,990.65	14.3029
692,200	99,619.00	14.3916	99,005.35	14.3030
692,300	99,633.50	14.3917	99,019.65	14.3030
692,400	99,648.00	14.3917	99,034.30	14.3030
692,500	99,662.50	14.3917	99,048.60	14.3030
692,600	99,677.00	14.3917	99,063.25	14.3031
692,700	99,691.50	14.3917	99,077.55	14.3031
692,800	99,706.00	14.3917	99,092.20	14.3031
692,900	99,720.50	14.3918	99,106.50	14.3031
693,000	99,735.00	14.3918	99,121.20	14.3032
693,100	99,749.50	14.3918	99,135.85	14.3033
693,200	99,764.00	14.3918	99,150.15	14.3033
693,300	99,778.50	14.3918	99,164.80	14.3033
693,400	99,793.00	14.3918	99,179.10	14.3033
693,500	99,807.50	14.3919	99,193.75	14.3034
693,600	99,822.00	14.3919	99,208.10	14.3034
693,700	99,836.50	14.3919	99,222.75	14.3034
693,800	99,851.00	14.3919	99,237.05	14.3034
693,900	99,865.50	14.3919	99,251.70	14.3035
694,000	99,880.00	14.3919	99,266.35	14.3035
694,100	99,894.50	14.3919	99,280.65	14.3035
694,200	99,909.00	14.3920	99,295.35	14.3036
694,300	99,923.50	14.3920	99,309.65	14.3036
694,400	99,938.00	14.3920	99,324.30	14.3036
694,500	99,952.50	14.3920	99,338.60	14.3036
694,600	99,967.00	14.3920	99,353.25	14.3037
694,700	99,981.50	14.3920	99,367.55	14.3037
694,800	99,996.00	14.3921	99,382.20	14.3037
694,900	100,010.50	14.3921	99,396.50	14.3037
695,000	100,025.00	14.3921	99,411.20	14.3038
695,100	100,039.50	14.3921	99,425.85	14.3038
695,200	100,054.00	14.3921	99,440.15	14.3038
695,300	100,068.50	14.3921	99,454.80	14.3039
695,400	100,083.00	14.3921	99,469.10	14.3039
695,500	100,097.50	14.3922	99,483.75	14.3039
695,600	100,112.00	14.3922	99,498.10	14.3039
695,700	100,126.50	14.3922	99,512.75	14.3040
695,800	100,141.00	14.3922	99,527.05	14.3040

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
695,900	100,155.50	14.3922	99,541.70	14.3040
696,000	100,170.00	14.3922	99,556.35	14.3041
696,100	100,184.50	14.3923	99,570.65	14.3041
696,200	100,199.00	14.3923	99,585.35	14.3041
696,300	100,213.50	14.3923	99,599.65	14.3041
696,400	100,228.00	14.3923	99,614.30	14.3042
696,500	100,242.50	14.3923	99,628.60	14.3042
696,600	100,257.00	14.3923	99,643.25	14.3042
696,700	100,271.50	14.3923	99,657.55	14.3042
696,800	100,286.00	14.3924	99,672.20	14.3043
696,900	100,300.50	14.3924	99,686.55	14.3043
697,000	100,315.00	14.3924	99,701.20	14.3043
697,100	100,329.50	14.3924	99,715.85	14.3044
697,200	100,344.00	14.3924	99,730.15	14.3044
697,300	100,358.50	14.3924	99,744.80	14.3044
697,400	100,373.00	14.3925	99,759.10	14.3044
697,500	100,387.50	14.3925	99,773.75	14.3045
697,600	100,402.00	14.3925	99,788.10	14.3045
697,700	100,416.50	14.3925	99,802.75	14.3045
697,800	100,431.00	14.3925	99,817.05	14.3045
697,900	100,445.50	14.3925	99,831.70	14.3046
698,000	100,460.00	14.3926	99,846.35	14.3046
698,100	100,474.50	14.3926	99,860.65	14.3046
698,200	100,489.00	14.3926	99,875.35	14.3047
698,300	100,503.50	14.3926	99,889.65	14.3047
698,400	100,518.00	14.3926	99,904.30	14.3047
698,500	100,532.50	14.3926	99,918.60	14.3047
698,600	100,547.00	14.3926	99,933.25	14.3048
698,700	100,561.50	14.3927	99,947.55	14.3048
698,800	100,576.00	14.3927	99,962.20	14.3048
698,900	100,590.50	14.3927	99,976.55	14.3048
699,000	100,605.00	14.3927	99,991.20	14.3049
699,100	100,619.50	14.3927	100,005.85	14.3049
699,200	100,634.00	14.3927	100,020.15	14.3049
699,300	100,648.50	14.3927	100,034.80	14.3050
699,400	100,663.00	14.3928	100,049.10	14.3050
699,500	100,677.50	14.3928	100,063.80	14.3050
699,600	100,692.00	14.3928	100,078.10	14.3050
699,700	100,706.50	14.3928	100,092.75	14.3051
699,800	100,721.00	14.3928	100,107.05	14.3051
699,900	100,735.50	14.3928	100,121.70	14.3051
700,000	100,750.00	14.3929	100,136.35	14.3052
700,100	100,764.50	14.3929	100,150.65	14.3052
700,200	100,779.00	14.3929	100,165.35	14.3052
700,300	100,793.50	14.3929	100,179.65	14.3052
700,400	100,808.00	14.3929	100,194.30	14.3053
700,500	100,822.50	14.3929	100,208.60	14.3053

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
700,600	100,837.00	14.3929	100,223.25	14.3053
700,700	100,851.50	14.3930	100,237.55	14.3053
700,800	100,866.00	14.3930	100,252.20	14.3054
700,900	100,880.50	14.3930	100,266.55	14.3054
701,000	100,895.00	14.3930	100,281.20	14.3054
701,100	100,909.50	14.3930	100,295.85	14.3055
701,200	100,924.00	14.3930	100,310.15	14.3055
701,300	100,938.50	14.3931	100,324.80	14.3055
701,400	100,953.00	14.3931	100,339.10	14.3055
701,500	100,967.50	14.3931	100,353.80	14.3056
701,600	100,982.00	14.3931	100,368.10	14.3056
701,700	100,996.50	14.3931	100,382.75	14.3056
701,800	101,011.00	14.3931	100,397.05	14.3056
701,900	101,025.50	14.3931	100,411.70	14.3057
702,000	101,040.00	14.3932	100,426.35	14.3057
702,100	101,054.50	14.3932	100,440.65	14.3057
702,200	101,069.00	14.3932	100,455.35	14.3058
702,300	101,083.50	14.3932	100,469.65	14.3058
702,400	101,098.00	14.3932	100,484.30	14.3059
702,500	101,112.50	14.3932	100,498.60	14.3059
702,600	101,127.00	14.3933	100,513.25	14.3059
702,700	101,141.50	14.3933	100,527.55	14.3059
702,800	101,156.00	14.3933	100,542.20	14.3060
702,900	101,170.50	14.3933	100,556.55	14.3060
703,000	101,185.00	14.3933	100,571.20	14.3060
703,100	101,199.50	14.3933	100,585.85	14.3061
703,200	101,214.00	14.3933	100,600.15	14.3061
703,300	101,228.50	14.3934	100,614.80	14.3061
703,400	101,243.00	14.3934	100,629.10	14.3061
703,500	101,257.50	14.3934	100,643.80	14.3062
703,600	101,272.00	14.3934	100,658.10	14.3062
703,700	101,286.50	14.3934	100,672.75	14.3062
703,800	101,301.00	14.3934	100,687.05	14.3062
703,900	101,315.50	14.3935	100,701.70	14.3063
704,000	101,330.00	14.3935	100,716.35	14.3063
704,100	101,344.50	14.3935	100,730.65	14.3063
704,200	101,359.00	14.3935	100,745.35	14.3064
704,300	101,373.50	14.3935	100,759.65	14.3064
704,400	101,388.00	14.3935	100,774.30	14.3064
704,500	101,402.50	14.3935	100,788.60	14.3064
704,600	101,417.00	14.3936	100,803.25	14.3065
704,700	101,431.50	14.3936	100,817.55	14.3065
704,800	101,446.00	14.3936	100,832.20	14.3065
704,900	101,460.50	14.3936	100,846.55	14.3065
705,000	101,475.00	14.3936	100,861.20	14.3066
705,100	101,489.50	14.3936	100,875.85	14.3066
705,200	101,504.00	14.3936	100,890.15	14.3066

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
705,300	101,518.50	14.3937	100,904.80	14.3067
705,400	101,533.00	14.3937	100,919.10	14.3067
705,500	101,547.50	14.3937	100,933.80	14.3067
705,600	101,562.00	14.3937	100,948.10	14.3067
705,700	101,576.50	14.3937	100,962.75	14.3068
705,800	101,591.00	14.3937	100,977.05	14.3068
705,900	101,605.50	14.3938	100,991.70	14.3068
706,000	101,620.00	14.3938	101,006.35	14.3069
706,100	101,634.50	14.3938	101,020.65	14.3069
706,200	101,649.00	14.3938	101,035.35	14.3069
706,300	101,663.50	14.3938	101,049.65	14.3069
706,400	101,678.00	14.3938	101,064.30	14.3069
706,500	101,692.50	14.3938	101,078.60	14.3069
706,600	101,707.00	14.3939	101,093.25	14.3070
706,700	101,721.50	14.3939	101,107.55	14.3070
706,800	101,736.00	14.3939	101,122.20	14.3070
706,900	101,750.50	14.3939	101,136.55	14.3070
707,000	101,765.00	14.3939	101,151.20	14.3071
707,100	101,779.50	14.3939	101,165.85	14.3071
707,200	101,794.00	14.3939	101,180.15	14.3071
707,300	101,808.50	14.3940	101,194.80	14.3072
707,400	101,823.00	14.3940	101,209.10	14.3072
707,500	101,837.50	14.3940	101,223.80	14.3072
707,600	101,852.00	14.3940	101,238.10	14.3072
707,700	101,866.50	14.3940	101,252.75	14.3073
707,800	101,881.00	14.3940	101,267.05	14.3073
707,900	101,895.50	14.3941	101,281.70	14.3073
708,000	101,910.00	14.3941	101,296.35	14.3074
708,100	101,924.50	14.3941	101,310.65	14.3074
708,200	101,939.00	14.3941	101,325.35	14.3074
708,300	101,953.50	14.3941	101,339.65	14.3074
708,400	101,968.00	14.3941	101,354.30	14.3075
708,500	101,982.50	14.3941	101,368.60	14.3075
708,600	101,997.00	14.3942	101,383.25	14.3075
708,700	102,011.50	14.3942	101,397.55	14.3075
708,800	102,026.00	14.3942	101,412.20	14.3076
708,900	102,040.50	14.3942	101,426.55	14.3076
709,000	102,055.00	14.3942	101,441.20	14.3076
709,100	102,069.50	14.3942	101,455.85	14.3077
709,200	102,084.00	14.3942	101,470.15	14.3077
709,300	102,098.50	14.3943	101,484.80	14.3077
709,400	102,113.00	14.3943	101,499.10	14.3077
709,500	102,127.50	14.3943	101,513.80	14.3078
709,600	102,142.00	14.3943	101,528.10	14.3078
709,700	102,156.50	14.3943	101,542.75	14.3078
709,800	102,171.00	14.3943	101,557.05	14.3078
709,900	102,185.50	14.3944	101,571.70	14.3079

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
710,000	102,200.00	14.3944	101,586.35	14.3079
710,100	102,214.50	14.3944	101,600.65	14.3079
710,200	102,229.00	14.3944	101,615.35	14.3080
710,300	102,243.50	14.3944	101,629.65	14.3080
710,400	102,258.00	14.3944	101,644.30	14.3080
710,500	102,272.50	14.3944	101,658.60	14.3080
710,600	102,287.00	14.3945	101,673.25	14.3081
710,700	102,301.50	14.3945	101,687.55	14.3081
710,800	102,316.00	14.3945	101,702.20	14.3081
710,900	102,330.50	14.3945	101,716.55	14.3081
711,000	102,345.00	14.3945	101,731.20	14.3082
711,100	102,359.50	14.3945	101,745.85	14.3082
711,200	102,374.00	14.3945	101,760.15	14.3082
711,300	102,388.50	14.3946	101,774.80	14.3083
711,400	102,403.00	14.3946	101,789.10	14.3083
711,500	102,417.50	14.3946	101,803.80	14.3083
711,600	102,432.00	14.3946	101,818.10	14.3083
711,700	102,446.50	14.3946	101,832.75	14.3084
711,800	102,461.00	14.3946	101,847.05	14.3084
711,900	102,475.50	14.3946	101,861.70	14.3084
712,000	102,490.00	14.3947	101,876.35	14.3085
712,100	102,504.50	14.3947	101,890.65	14.3085
712,200	102,519.00	14.3947	101,905.35	14.3085
712,300	102,533.50	14.3947	101,919.65	14.3085
712,400	102,548.00	14.3947	101,934.30	14.3086
712,500	102,562.50	14.3947	101,948.60	14.3086
712,600	102,577.00	14.3948	101,963.25	14.3086
712,700	102,591.50	14.3948	101,977.55	14.3086
712,800	102,606.00	14.3948	101,992.20	14.3087
712,900	102,620.50	14.3948	102,006.55	14.3087
713,000	102,635.00	14.3948	102,021.20	14.3087
713,100	102,649.50	14.3948	102,035.85	14.3088
713,200	102,664.00	14.3948	102,050.15	14.3088
713,300	102,678.50	14.3949	102,064.80	14.3088
713,400	102,693.00	14.3949	102,079.10	14.3088
713,500	102,707.50	14.3949	102,093.80	14.3089
713,600	102,722.00	14.3949	102,108.10	14.3089
713,700	102,736.50	14.3949	102,122.75	14.3089
713,800	102,751.00	14.3949	102,137.05	14.3089
713,900	102,765.50	14.3949	102,151.70	14.3090
714,000	102,780.00	14.3950	102,166.35	14.3090
714,100	102,794.50	14.3950	102,180.65	14.3090
714,200	102,809.00	14.3950	102,195.35	14.3091
714,300	102,823.50	14.3950	102,209.65	14.3091
714,400	102,838.00	14.3950	102,224.30	14.3091
714,500	102,852.50	14.3950	102,238.60	14.3091
714,600	102,867.00	14.3950	102,253.25	14.3092

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
714,700	102,881.50	14.3951	102,267.55	14.3092
714,800	102,896.00	14.3951	102,282.20	14.3092
714,900	102,910.50	14.3951	102,296.55	14.3092
715,000	102,925.00	14.3951	102,311.20	14.3093
715,100	102,939.50	14.3951	102,325.85	14.3093
715,200	102,954.00	14.3951	102,340.15	14.3093
715,300	102,968.50	14.3951	102,354.80	14.3094
715,400	102,983.00	14.3952	102,369.10	14.3094
715,500	102,997.50	14.3952	102,383.80	14.3094
715,600	103,012.00	14.3952	102,398.10	14.3094
715,700	103,026.50	14.3952	102,412.75	14.3095
715,800	103,041.00	14.3952	102,427.05	14.3095
715,900	103,055.50	14.3952	102,441.70	14.3095
716,000	103,070.00	14.3953	102,456.35	14.3095
716,100	103,084.50	14.3953	102,470.65	14.3095
716,200	103,099.00	14.3953	102,485.35	14.3096
716,300	103,113.50	14.3953	102,499.65	14.3096
716,400	103,128.00	14.3953	102,514.30	14.3096
716,500	103,142.50	14.3953	102,528.60	14.3096
716,600	103,157.00	14.3953	102,543.25	14.3097
716,700	103,171.50	14.3954	102,557.55	14.3097
716,800	103,186.00	14.3954	102,572.25	14.3097
716,900	103,200.50	14.3954	102,586.55	14.3097
717,000	103,215.00	14.3954	102,601.20	14.3098
717,100	103,229.50	14.3954	102,615.85	14.3098
717,200	103,244.00	14.3954	102,630.15	14.3098
717,300	103,258.50	14.3954	102,644.80	14.3099
717,400	103,273.00	14.3955	102,659.10	14.3099
717,500	103,287.50	14.3955	102,673.80	14.3099
717,600	103,302.00	14.3955	102,688.10	14.3099
717,700	103,316.50	14.3955	102,702.75	14.3100
717,800	103,331.00	14.3955	102,717.05	14.3100
717,900	103,345.50	14.3955	102,731.70	14.3100
718,000	103,360.00	14.3955	102,746.35	14.3101
718,100	103,374.50	14.3956	102,760.65	14.3101
718,200	103,389.00	14.3956	102,775.35	14.3101
718,300	103,403.50	14.3956	102,789.65	14.3101
718,400	103,418.00	14.3956	102,804.30	14.3102
718,500	103,432.50	14.3956	102,818.60	14.3102
718,600	103,447.00	14.3956	102,833.25	14.3102
718,700	103,461.50	14.3956	102,847.55	14.3102
718,800	103,476.00	14.3957	102,862.25	14.3103
718,900	103,490.50	14.3957	102,876.55	14.3103
719,000	103,505.00	14.3957	102,891.20	14.3103
719,100	103,519.50	14.3957	102,905.85	14.3104
719,200	103,534.00	14.3957	102,920.15	14.3104
719,300	103,548.50	14.3957	102,934.80	14.3104



Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
719,400	103,563.00	14.3957	102,949.10	14.3104
719,500	103,577.50	14.3958	102,963.80	14.3105
719,600	103,592.00	14.3958	102,978.10	14.3105
719,700	103,606.50	14.3958	102,992.75	14.3105
719,800	103,621.00	14.3958	103,007.05	14.3105
719,900	103,635.50	14.3958	103,021.70	14.3106
720,000	103,650.00	14.3958	103,036.35	14.3106
720,100	103,664.50	14.3958	103,050.65	14.3106
720,200	103,679.00	14.3959	103,065.35	14.3107
720,300	103,693.50	14.3959	103,079.65	14.3107
720,400	103,708.00	14.3959	103,094.30	14.3107
720,500	103,722.50	14.3959	103,108.60	14.3107
720,600	103,737.00	14.3959	103,123.25	14.3107
720,700	103,751.50	14.3959	103,137.55	14.3107
720,800	103,766.00	14.3959	103,152.25	14.3108
720,900	103,780.50	14.3960	103,166.55	14.3108
721,000	103,795.00	14.3960	103,181.20	14.3108
721,100	103,809.50	14.3960	103,195.85	14.3109
721,200	103,824.00	14.3960	103,210.15	14.3109
721,300	103,838.50	14.3960	103,224.80	14.3109
721,400	103,853.00	14.3960	103,239.10	14.3109
721,500	103,867.50	14.3960	103,253.80	14.3110
721,600	103,882.00	14.3961	103,268.10	14.3110
721,700	103,896.50	14.3961	103,282.75	14.3110
721,800	103,911.00	14.3961	103,297.05	14.3110
721,900	103,925.50	14.3961	103,311.70	14.3111
722,000	103,940.00	14.3961	103,326.35	14.3111
722,100	103,954.50	14.3961	103,340.65	14.3111
722,200	103,969.00	14.3962	103,355.35	14.3112
722,300	103,983.50	14.3962	103,369.65	14.3112
722,400	103,998.00	14.3962	103,384.30	14.3112
722,500	104,012.50	14.3962	103,398.60	14.3112
722,600	104,027.00	14.3962	103,413.25	14.3113
722,700	104,041.50	14.3962	103,427.55	14.3113
722,800	104,056.00	14.3962	103,442.25	14.3113
722,900	104,070.50	14.3963	103,456.55	14.3113
723,000	104,085.00	14.3963	103,471.20	14.3114
723,100	104,099.50	14.3963	103,485.85	14.3114
723,200	104,114.00	14.3963	103,500.15	14.3114
723,300	104,128.50	14.3963	103,514.80	14.3115
723,400	104,143.00	14.3963	103,529.10	14.3115
723,500	104,157.50	14.3963	103,543.80	14.3115
723,600	104,172.00	14.3964	103,558.10	14.3115
723,700	104,186.50	14.3964	103,572.75	14.3116
723,800	104,201.00	14.3964	103,587.05	14.3116
723,900	104,215.50	14.3964	103,601.70	14.3116
724,000	104,230.00	14.3964	103,616.35	14.3117

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
724,100	104,244.50	14.3964	103,630.70	14.3117
724,200	104,259.00	14.3964	103,645.35	14.3117
724,300	104,273.50	14.3965	103,659.65	14.3117
724,400	104,288.00	14.3965	103,674.30	14.3117
724,500	104,302.50	14.3965	103,688.60	14.3117
724,600	104,317.00	14.3965	103,703.25	14.3118
724,700	104,331.50	14.3965	103,717.55	14.3118
724,800	104,346.00	14.3965	103,732.25	14.3118
724,900	104,360.50	14.3965	103,746.55	14.3118
725,000	104,375.00	14.3966	103,761.20	14.3119
725,100	104,389.50	14.3966	103,775.85	14.3119
725,200	104,404.00	14.3966	103,790.15	14.3119
725,300	104,418.50	14.3966	103,804.80	14.3120
725,400	104,433.00	14.3966	103,819.10	14.3120
725,500	104,447.50	14.3966	103,833.80	14.3120
725,600	104,462.00	14.3966	103,848.10	14.3120
725,700	104,476.50	14.3967	103,862.75	14.3121
725,800	104,491.00	14.3967	103,877.05	14.3121
725,900	104,505.50	14.3967	103,891.70	14.3121
726,000	104,520.00	14.3967	103,906.35	14.3122
726,100	104,534.50	14.3967	103,920.70	14.3122
726,200	104,549.00	14.3967	103,935.35	14.3122
726,300	104,563.50	14.3967	103,949.65	14.3122
726,400	104,578.00	14.3968	103,964.30	14.3123
726,500	104,592.50	14.3968	103,978.60	14.3123
726,600	104,607.00	14.3968	103,993.25	14.3123
726,700	104,621.50	14.3968	104,007.55	14.3123
726,800	104,636.00	14.3968	104,022.25	14.3124
726,900	104,650.50	14.3968	104,036.55	14.3124
727,000	104,665.00	14.3968	104,051.20	14.3124
727,100	104,679.50	14.3969	104,065.85	14.3125
727,200	104,694.00	14.3969	104,080.15	14.3125
727,300	104,708.50	14.3969	104,094.80	14.3125
727,400	104,723.00	14.3969	104,109.15	14.3125
727,500	104,737.50	14.3969	104,123.80	14.3125
727,600	104,752.00	14.3969	104,138.10	14.3125
727,700	104,766.50	14.3969	104,152.75	14.3126
727,800	104,781.00	14.3969	104,167.05	14.3126
727,900	104,795.50	14.3970	104,181.70	14.3126
728,000	104,810.00	14.3970	104,196.35	14.3127
728,100	104,824.50	14.3970	104,210.70	14.3127
728,200	104,839.00	14.3970	104,225.35	14.3127
728,300	104,853.50	14.3970	104,239.65	14.3127
728,400	104,868.00	14.3970	104,254.30	14.3128
728,500	104,882.50	14.3970	104,268.60	14.3128
728,600	104,897.00	14.3971	104,283.25	14.3128
728,700	104,911.50	14.3971	104,297.55	14.3128

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
728,800	104,926.00	14.3971	104,312.25	14.3129
728,900	104,940.50	14.3971	104,326.55	14.3129
729,000	104,955.00	14.3971	104,341.20	14.3129
729,100	104,969.50	14.3971	104,355.85	14.3130
729,200	104,984.00	14.3971	104,370.15	14.3130
729,300	104,998.50	14.3972	104,384.80	14.3130
729,400	105,013.00	14.3972	104,399.15	14.3130
729,500	105,027.50	14.3972	104,413.80	14.3131
729,600	105,042.00	14.3972	104,428.10	14.3131
729,700	105,056.50	14.3972	104,442.75	14.3131
729,800	105,071.00	14.3972	104,457.05	14.3131
729,900	105,085.50	14.3972	104,471.70	14.3132
730,000	105,100.00	14.3973	104,486.35	14.3132
730,100	105,114.50	14.3973	104,500.70	14.3132
730,200	105,129.00	14.3973	104,515.35	14.3132
730,300	105,143.50	14.3973	104,529.65	14.3132
730,400	105,158.00	14.3973	104,544.30	14.3133
730,500	105,172.50	14.3973	104,558.60	14.3133
730,600	105,187.00	14.3973	104,573.25	14.3133
730,700	105,201.50	14.3974	104,587.60	14.3133
730,800	105,216.00	14.3974	104,602.25	14.3134
730,900	105,230.50	14.3974	104,616.55	14.3134
731,000	105,245.00	14.3974	104,631.20	14.3134
731,100	105,259.50	14.3974	104,645.85	14.3135
731,200	105,274.00	14.3974	104,660.15	14.3135
731,300	105,288.50	14.3974	104,674.80	14.3135
731,400	105,303.00	14.3975	104,689.15	14.3135
731,500	105,317.50	14.3975	104,703.80	14.3136
731,600	105,332.00	14.3975	104,718.10	14.3136
731,700	105,346.50	14.3975	104,732.75	14.3136
731,800	105,361.00	14.3975	104,747.05	14.3136
731,900	105,375.50	14.3975	104,761.70	14.3137
732,000	105,390.00	14.3975	104,776.35	14.3137
732,100	105,404.50	14.3976	104,790.70	14.3137
732,200	105,419.00	14.3976	104,805.35	14.3138
732,300	105,433.50	14.3976	104,819.65	14.3138
732,400	105,448.00	14.3976	104,834.30	14.3138
732,500	105,462.50	14.3976	104,848.60	14.3138
732,600	105,477.00	14.3976	104,863.25	14.3138
732,700	105,491.50	14.3976	104,877.60	14.3138
732,800	105,506.00	14.3977	104,892.25	14.3139
732,900	105,520.50	14.3977	104,906.55	14.3139
733,000	105,535.00	14.3977	104,921.20	14.3139
733,100	105,549.50	14.3977	104,935.85	14.3140
733,200	105,564.00	14.3977	104,950.15	14.3140
733,300	105,578.50	14.3977	104,964.80	14.3140
733,400	105,593.00	14.3977	104,979.15	14.3140

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
733,500	105,607.50	14.3978	104,993.80	14.3141
733,600	105,622.00	14.3978	105,008.10	14.3141
733,700	105,636.50	14.3978	105,022.75	14.3141
733,800	105,651.00	14.3978	105,037.05	14.3141
733,900	105,665.50	14.3978	105,051.70	14.3142
734,000	105,680.00	14.3978	105,066.35	14.3142
734,100	105,694.50	14.3978	105,080.70	14.3142
734,200	105,709.00	14.3978	105,095.35	14.3143
734,300	105,723.50	14.3979	105,109.65	14.3143
734,400	105,738.00	14.3979	105,124.30	14.3143
734,500	105,752.50	14.3979	105,138.60	14.3143
734,600	105,767.00	14.3979	105,153.25	14.3144
734,700	105,781.50	14.3979	105,167.60	14.3144
734,800	105,796.00	14.3979	105,182.25	14.3144
734,900	105,810.50	14.3979	105,196.55	14.3144
735,000	105,825.00	14.3980	105,211.20	14.3144
735,100	105,839.50	14.3980	105,225.85	14.3145
735,200	105,854.00	14.3980	105,240.15	14.3145
735,300	105,868.50	14.3980	105,254.80	14.3145
735,400	105,883.00	14.3980	105,269.15	14.3145
735,500	105,897.50	14.3980	105,283.80	14.3146
735,600	105,912.00	14.3980	105,298.10	14.3146
735,700	105,926.50	14.3981	105,312.75	14.3146
735,800	105,941.00	14.3981	105,327.05	14.3146
735,900	105,955.50	14.3981	105,341.70	14.3147
736,000	105,970.00	14.3981	105,356.35	14.3147
736,100	105,984.50	14.3981	105,370.70	14.3147
736,200	105,999.00	14.3981	105,385.35	14.3148
736,300	106,013.50	14.3981	105,399.65	14.3148
736,400	106,028.00	14.3982	105,414.30	14.3148
736,500	106,042.50	14.3982	105,428.60	14.3148
736,600	106,057.00	14.3982	105,443.25	14.3149
736,700	106,071.50	14.3982	105,457.60	14.3149
736,800	106,086.00	14.3982	105,472.25	14.3149
736,900	106,100.50	14.3982	105,486.55	14.3149
737,000	106,115.00	14.3982	105,501.20	14.3150
737,100	106,129.50	14.3982	105,515.85	14.3150
737,200	106,144.00	14.3983	105,530.15	14.3150
737,300	106,158.50	14.3983	105,544.80	14.3150
737,400	106,173.00	14.3983	105,559.15	14.3150
737,500	106,187.50	14.3983	105,573.80	14.3151
737,600	106,202.00	14.3983	105,588.10	14.3151
737,700	106,216.50	14.3983	105,602.75	14.3151
737,800	106,231.00	14.3983	105,617.05	14.3151
737,900	106,245.50	14.3984	105,631.70	14.3152
738,000	106,260.00	14.3984	105,646.35	14.3152
738,100	106,274.50	14.3984	105,660.70	14.3152

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
738,200	106,289.00	14.3984	105,675.35	14.3153
738,300	106,303.50	14.3984	105,689.65	14.3153
738,400	106,318.00	14.3984	105,704.30	14.3153
738,500	106,332.50	14.3984	105,718.60	14.3153
738,600	106,347.00	14.3985	105,733.25	14.3154
738,700	106,361.50	14.3985	105,747.60	14.3154
738,800	106,376.00	14.3985	105,762.25	14.3154
738,900	106,390.50	14.3985	105,776.55	14.3154
739,000	106,405.00	14.3985	105,791.20	14.3155
739,100	106,419.50	14.3985	105,805.85	14.3155
739,200	106,434.00	14.3985	105,820.15	14.3155
739,300	106,448.50	14.3986	105,834.80	14.3155
739,400	106,463.00	14.3986	105,849.15	14.3155
739,500	106,477.50	14.3986	105,863.80	14.3156
739,600	106,492.00	14.3986	105,878.10	14.3156
739,700	106,506.50	14.3986	105,892.75	14.3156
739,800	106,521.00	14.3986	105,907.05	14.3156
739,900	106,535.50	14.3986	105,921.70	14.3157
740,000	106,550.00	14.3986	105,936.35	14.3157
740,100	106,564.50	14.3987	105,950.70	14.3157
740,200	106,579.00	14.3987	105,965.35	14.3158
740,300	106,593.50	14.3987	105,979.65	14.3158
740,400	106,608.00	14.3987	105,994.30	14.3158
740,500	106,622.50	14.3987	106,008.60	14.3158
740,600	106,637.00	14.3987	106,023.25	14.3159
740,700	106,651.50	14.3987	106,037.60	14.3159
740,800	106,666.00	14.3988	106,052.25	14.3159
740,900	106,680.50	14.3988	106,066.55	14.3159
741,000	106,695.00	14.3988	106,081.20	14.3160
741,100	106,709.50	14.3988	106,095.85	14.3160
741,200	106,724.00	14.3988	106,110.15	14.3160
741,300	106,738.50	14.3988	106,124.80	14.3160
741,400	106,753.00	14.3988	106,139.15	14.3160
741,500	106,767.50	14.3989	106,153.80	14.3161
741,600	106,782.00	14.3989	106,168.10	14.3161
741,700	106,796.50	14.3989	106,182.75	14.3161
741,800	106,811.00	14.3989	106,197.05	14.3161
741,900	106,825.50	14.3989	106,211.70	14.3162
742,000	106,840.00	14.3989	106,226.35	14.3162
742,100	106,854.50	14.3989	106,240.70	14.3162
742,200	106,869.00	14.3989	106,255.35	14.3163
742,300	106,883.50	14.3990	106,269.65	14.3163
742,400	106,898.00	14.3990	106,284.30	14.3163
742,500	106,912.50	14.3990	106,298.60	14.3163
742,600	106,927.00	14.3990	106,313.25	14.3164
742,700	106,941.50	14.3990	106,327.60	14.3164
742,800	106,956.00	14.3990	106,342.25	14.3164

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
742,900	106,970.50	14.3990	106,356.55	14.3164
743,000	106,985.00	14.3991	106,371.20	14.3164
743,100	106,999.50	14.3991	106,385.85	14.3165
743,200	107,014.00	14.3991	106,400.15	14.3165
743,300	107,028.50	14.3991	106,414.80	14.3165
743,400	107,043.00	14.3991	106,429.15	14.3165
743,500	107,057.50	14.3991	106,443.80	14.3166
743,600	107,072.00	14.3991	106,458.10	14.3166
743,700	107,086.50	14.3992	106,472.75	14.3166
743,800	107,101.00	14.3992	106,487.05	14.3166
743,900	107,115.50	14.3992	106,501.70	14.3167
744,000	107,130.00	14.3992	106,516.35	14.3167
744,100	107,144.50	14.3992	106,530.70	14.3167
744,200	107,159.00	14.3992	106,545.35	14.3168
744,300	107,173.50	14.3992	106,559.65	14.3168
744,400	107,188.00	14.3992	106,574.30	14.3168
744,500	107,202.50	14.3993	106,588.60	14.3168
744,600	107,217.00	14.3993	106,603.25	14.3168
744,700	107,231.50	14.3993	106,617.60	14.3168
744,800	107,246.00	14.3993	106,632.25	14.3169
744,900	107,260.50	14.3993	106,646.55	14.3169
745,000	107,275.00	14.3993	106,661.20	14.3169
745,100	107,289.50	14.3993	106,675.85	14.3170
745,200	107,304.00	14.3994	106,690.15	14.3170
745,300	107,318.50	14.3994	106,704.80	14.3170
745,400	107,333.00	14.3994	106,719.15	14.3170
745,500	107,347.50	14.3994	106,733.80	14.3171
745,600	107,362.00	14.3994	106,748.10	14.3171
745,700	107,376.50	14.3994	106,762.75	14.3171
745,800	107,391.00	14.3994	106,777.05	14.3171
745,900	107,405.50	14.3995	106,791.70	14.3172
746,000	107,420.00	14.3995	106,806.35	14.3172
746,100	107,434.50	14.3995	106,820.70	14.3172
746,200	107,449.00	14.3995	106,835.35	14.3173
746,300	107,463.50	14.3995	106,849.65	14.3173
746,400	107,478.00	14.3995	106,864.30	14.3173
746,500	107,492.50	14.3995	106,878.60	14.3173
746,600	107,507.00	14.3995	106,893.25	14.3173
746,700	107,521.50	14.3996	106,907.60	14.3173
746,800	107,536.00	14.3996	106,922.25	14.3174
746,900	107,550.50	14.3996	106,936.55	14.3174
747,000	107,565.00	14.3996	106,951.20	14.3174
747,100	107,579.50	14.3996	106,965.85	14.3175
747,200	107,594.00	14.3996	106,980.15	14.3175
747,300	107,608.50	14.3996	106,994.80	14.3175
747,400	107,623.00	14.3997	107,009.15	14.3175
747,500	107,637.50	14.3997	107,023.80	14.3176

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
747,600	107,652.00	14.3997	107,038.10	14.3176
747,700	107,666.50	14.3997	107,052.75	14.3176
747,800	107,681.00	14.3997	107,067.05	14.3176
747,900	107,695.50	14.3997	107,081.70	14.3177
748,000	107,710.00	14.3997	107,096.35	14.3177
748,100	107,724.50	14.3997	107,110.70	14.3177
748,200	107,739.00	14.3998	107,125.35	14.3177
748,300	107,753.50	14.3998	107,139.65	14.3177
748,400	107,768.00	14.3998	107,154.30	14.3178
748,500	107,782.50	14.3998	107,168.60	14.3178
748,600	107,797.00	14.3998	107,183.25	14.3178
748,700	107,811.50	14.3998	107,197.60	14.3178
748,800	107,826.00	14.3998	107,212.25	14.3179
748,900	107,840.50	14.3999	107,226.55	14.3179
749,000	107,855.00	14.3999	107,241.20	14.3179
749,100	107,869.50	14.3999	107,255.85	14.3180
749,200	107,884.00	14.3999	107,270.15	14.3180
749,300	107,898.50	14.3999	107,284.80	14.3180
749,400	107,913.00	14.3999	107,299.15	14.3180
749,500	107,927.50	14.3999	107,313.80	14.3180
749,600	107,942.00	14.3999	107,328.10	14.3180
749,700	107,956.50	14.4000	107,342.75	14.3181
749,800	107,971.00	14.4000	107,357.05	14.3181
749,900	107,985.50	14.4000	107,371.70	14.3181
750,000	108,000.00	14.4000	107,386.35	14.3182
750,100	108,014.50	14.4000	107,400.70	14.3182
750,200	108,029.00	14.4000	107,415.35	14.3182
750,300	108,043.50	14.4000	107,429.65	14.3182
750,400	108,058.00	14.4001	107,444.30	14.3183
750,500	108,072.50	14.4001	107,458.60	14.3183
750,600	108,087.00	14.4001	107,473.25	14.3183
750,700	108,101.50	14.4001	107,487.60	14.3183
750,800	108,116.00	14.4001	107,502.25	14.3184
750,900	108,130.50	14.4001	107,516.55	14.3184
751,000	108,145.00	14.4001	107,531.20	14.3184
751,100	108,159.50	14.4001	107,545.85	14.3184
751,200	108,174.00	14.4002	107,560.15	14.3184
751,300	108,188.50	14.4002	107,574.80	14.3185
751,400	108,203.00	14.4002	107,589.15	14.3185
751,500	108,217.50	14.4002	107,603.80	14.3185
751,600	108,232.00	14.4002	107,618.10	14.3185
751,700	108,246.50	14.4002	107,632.75	14.3186
751,800	108,261.00	14.4002	107,647.05	14.3186
751,900	108,275.50	14.4003	107,661.70	14.3186
752,000	108,290.00	14.4003	107,676.35	14.3187
752,100	108,304.50	14.4003	107,690.70	14.3187
752,200	108,319.00	14.4003	107,705.35	14.3187

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
752,300	108,333.50	14.4003	107,719.65	14.3187
752,400	108,348.00	14.4003	107,734.30	14.3188
752,500	108,362.50	14.4003	107,748.60	14.3188
752,600	108,377.00	14.4003	107,763.25	14.3188
752,700	108,391.50	14.4004	107,777.60	14.3188
752,800	108,406.00	14.4004	107,792.25	14.3188
752,900	108,420.50	14.4004	107,806.55	14.3188
753,000	108,435.00	14.4004	107,821.20	14.3189
753,100	108,449.50	14.4004	107,835.85	14.3189
753,200	108,464.00	14.4004	107,850.15	14.3189
753,300	108,478.50	14.4004	107,864.80	14.3190
753,400	108,493.00	14.4005	107,879.15	14.3190
753,500	108,507.50	14.4005	107,893.80	14.3190
753,600	108,522.00	14.4005	107,908.10	14.3190
753,700	108,536.50	14.4005	107,922.75	14.3191
753,800	108,551.00	14.4005	107,937.05	14.3191
753,900	108,565.50	14.4005	107,951.70	14.3191
754,000	108,580.00	14.4005	107,966.35	14.3191
754,100	108,594.50	14.4005	107,980.70	14.3191
754,200	108,609.00	14.4006	107,995.35	14.3192
754,300	108,623.50	14.4006	108,009.65	14.3192
754,400	108,638.00	14.4006	108,024.30	14.3192
754,500	108,652.50	14.4006	108,038.60	14.3192
754,600	108,667.00	14.4006	108,053.25	14.3193
754,700	108,681.50	14.4006	108,067.60	14.3193
754,800	108,696.00	14.4006	108,082.25	14.3193
754,900	108,710.50	14.4006	108,096.55	14.3193
755,000	108,725.00	14.4007	108,111.20	14.3194
755,100	108,739.50	14.4007	108,125.85	14.3194
755,200	108,754.00	14.4007	108,140.15	14.3194
755,300	108,768.50	14.4007	108,154.80	14.3195
755,400	108,783.00	14.4007	108,169.15	14.3195
755,500	108,797.50	14.4007	108,183.80	14.3195
755,600	108,812.00	14.4007	108,198.10	14.3195
755,700	108,826.50	14.4008	108,212.75	14.3195
755,800	108,841.00	14.4008	108,227.05	14.3195
755,900	108,855.50	14.4008	108,241.70	14.3196
756,000	108,870.00	14.4008	108,256.35	14.3196
756,100	108,884.50	14.4008	108,270.70	14.3196
756,200	108,899.00	14.4008	108,285.35	14.3197
756,300	108,913.50	14.4008	108,299.65	14.3197
756,400	108,928.00	14.4008	108,314.30	14.3197
756,500	108,942.50	14.4009	108,328.60	14.3197
756,600	108,957.00	14.4009	108,343.25	14.3198
756,700	108,971.50	14.4009	108,357.60	14.3198
756,800	108,986.00	14.4009	108,372.25	14.3198
756,900	109,000.50	14.4009	108,386.55	14.3198



Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
757,000	109,015.00	14.4009	108,401.20	14.3198
757,100	109,029.50	14.4009	108,415.85	14.3199
757,200	109,044.00	14.4010	108,430.15	14.3199
757,300	109,058.50	14.4010	108,444.80	14.3199
757,400	109,073.00	14.4010	108,459.15	14.3199
757,500	109,087.50	14.4010	108,473.80	14.3200
757,600	109,102.00	14.4010	108,488.10	14.3200
757,700	109,116.50	14.4010	108,502.75	14.3200
757,800	109,131.00	14.4010	108,517.05	14.3200
757,900	109,145.50	14.4010	108,531.70	14.3201
758,000	109,160.00	14.4011	108,546.35	14.3201
758,100	109,174.50	14.4011	108,560.70	14.3201
758,200	109,189.00	14.4011	108,575.35	14.3201
758,300	109,203.50	14.4011	108,589.65	14.3201
758,400	109,218.00	14.4011	108,604.30	14.3202
758,500	109,232.50	14.4011	108,618.60	14.3202
758,600	109,247.00	14.4011	108,633.25	14.3202
758,700	109,261.50	14.4011	108,647.60	14.3202
758,800	109,276.00	14.4012	108,662.25	14.3203
758,900	109,290.50	14.4012	108,676.55	14.3203
759,000	109,305.00	14.4012	108,691.20	14.3203
759,100	109,319.50	14.4012	108,705.85	14.3204
759,200	109,334.00	14.4012	108,720.15	14.3204
759,300	109,348.50	14.4012	108,734.80	14.3204
759,400	109,363.00	14.4012	108,749.15	14.3204
759,500	109,377.50	14.4013	108,763.80	14.3204
759,600	109,392.00	14.4013	108,778.10	14.3204
759,700	109,406.50	14.4013	108,792.75	14.3205
759,800	109,421.00	14.4013	108,807.05	14.3205
759,900	109,435.50	14.4013	108,821.70	14.3205
760,000	109,450.00	14.4013	108,836.35	14.3206
760,100	109,464.50	14.4013	108,850.70	14.3206
760,200	109,479.00	14.4013	108,865.35	14.3206
760,300	109,493.50	14.4014	108,879.65	14.3206
760,400	109,508.00	14.4014	108,894.30	14.3207
760,500	109,522.50	14.4014	108,908.60	14.3207
760,600	109,537.00	14.4014	108,923.25	14.3207
760,700	109,551.50	14.4014	108,937.60	14.3207
760,800	109,566.00	14.4014	108,952.25	14.3207
760,900	109,580.50	14.4014	108,966.55	14.3207
761,000	109,595.00	14.4014	108,981.20	14.3208
761,100	109,609.50	14.4015	108,995.85	14.3208
761,200	109,624.00	14.4015	109,010.15	14.3208
761,300	109,638.50	14.4015	109,024.80	14.3209
761,400	109,653.00	14.4015	109,039.15	14.3209
761,500	109,667.50	14.4015	109,053.80	14.3209
761,600	109,682.00	14.4015	109,068.10	14.3209

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
761,700	109,696.50	14.4015	109,082.75	14.3210
761,800	109,711.00	14.4015	109,097.05	14.3210
761,900	109,725.50	14.4016	109,111.70	14.3210
762,000	109,740.00	14.4016	109,126.35	14.3210
762,100	109,754.50	14.4016	109,140.70	14.3210
762,200	109,769.00	14.4016	109,155.35	14.3211
762,300	109,783.50	14.4016	109,169.65	14.3211
762,400	109,798.00	14.4016	109,184.30	14.3211
762,500	109,812.50	14.4016	109,198.60	14.3211
762,600	109,827.00	14.4017	109,213.25	14.3212
762,700	109,841.50	14.4017	109,227.60	14.3212
762,800	109,856.00	14.4017	109,242.25	14.3212
762,900	109,870.50	14.4017	109,256.55	14.3212
763,000	109,885.00	14.4017	109,271.20	14.3213
763,100	109,899.50	14.4017	109,285.85	14.3213
763,200	109,914.00	14.4017	109,300.15	14.3213
763,300	109,928.50	14.4017	109,314.80	14.3213
763,400	109,943.00	14.4018	109,329.15	14.3213
763,500	109,957.50	14.4018	109,343.80	14.3214
763,600	109,972.00	14.4018	109,358.10	14.3214
763,700	109,986.50	14.4018	109,372.75	14.3214
763,800	110,001.00	14.4018	109,387.05	14.3214
763,900	110,015.50	14.4018	109,401.70	14.3215
764,000	110,030.00	14.4018	109,416.35	14.3215
764,100	110,044.50	14.4018	109,430.70	14.3215
764,200	110,059.00	14.4019	109,445.35	14.3216
764,300	110,073.50	14.4019	109,459.65	14.3216
764,400	110,088.00	14.4019	109,474.30	14.3216
764,500	110,102.50	14.4019	109,488.60	14.3216
764,600	110,117.00	14.4019	109,503.25	14.3216
764,700	110,131.50	14.4019	109,517.60	14.3216
764,800	110,146.00	14.4019	109,532.25	14.3217
764,900	110,160.50	14.4019	109,546.55	14.3217
765,000	110,175.00	14.4020	109,561.20	14.3217
765,100	110,189.50	14.4020	109,575.85	14.3218
765,200	110,204.00	14.4020	109,590.15	14.3218
765,300	110,218.50	14.4020	109,604.80	14.3218
765,400	110,233.00	14.4020	109,619.15	14.3218
765,500	110,247.50	14.4020	109,633.80	14.3219
765,600	110,262.00	14.4020	109,648.10	14.3219
765,700	110,276.50	14.4021	109,662.75	14.3219
765,800	110,291.00	14.4021	109,677.05	14.3219
765,900	110,305.50	14.4021	109,691.70	14.3219
766,000	110,320.00	14.4021	109,706.35	14.3220
766,100	110,334.50	14.4021	109,720.70	14.3220
766,200	110,349.00	14.4021	109,735.35	14.3220
766,300	110,363.50	14.4021	109,749.65	14.3220

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
766,400	110,378.00	14.4021	109,764.30	14.3221
766,500	110,392.50	14.4022	109,778.60	14.3221
766,600	110,407.00	14.4022	109,793.25	14.3221
766,700	110,421.50	14.4022	109,807.60	14.3221
766,800	110,436.00	14.4022	109,822.25	14.3221
766,900	110,450.50	14.4022	109,836.55	14.3221
767,000	110,465.00	14.4022	109,851.20	14.3222
767,100	110,479.50	14.4022	109,865.85	14.3222
767,200	110,494.00	14.4022	109,880.15	14.3222
767,300	110,508.50	14.4023	109,894.80	14.3223
767,400	110,523.00	14.4023	109,909.15	14.3223
767,500	110,537.50	14.4023	109,923.80	14.3223
767,600	110,552.00	14.4023	109,938.10	14.3223
767,700	110,566.50	14.4023	109,952.75	14.3224
767,800	110,581.00	14.4023	109,967.05	14.3224
767,900	110,595.50	14.4023	109,981.70	14.3224
768,000	110,610.00	14.4023	109,996.35	14.3224
768,100	110,624.50	14.4024	110,010.70	14.3224
768,200	110,639.00	14.4024	110,025.35	14.3225
768,300	110,653.50	14.4024	110,039.65	14.3225
768,400	110,668.00	14.4024	110,054.30	14.3225
768,500	110,682.50	14.4024	110,068.60	14.3225
768,600	110,697.00	14.4024	110,083.25	14.3226
768,700	110,711.50	14.4024	110,097.60	14.3226
768,800	110,726.00	14.4024	110,112.25	14.3226
768,900	110,740.50	14.4025	110,126.55	14.3226
769,000	110,755.00	14.4025	110,141.20	14.3227
769,100	110,769.50	14.4025	110,155.85	14.3227
769,200	110,784.00	14.4025	110,170.15	14.3227
769,300	110,798.50	14.4025	110,184.80	14.3227
769,400	110,813.00	14.4025	110,199.15	14.3227
769,500	110,827.50	14.4025	110,213.80	14.3228
769,600	110,842.00	14.4025	110,228.10	14.3228
769,700	110,856.50	14.4026	110,242.75	14.3228
769,800	110,871.00	14.4026	110,257.05	14.3228
769,900	110,885.50	14.4026	110,271.70	14.3229
770,000	110,900.00	14.4026	110,286.35	14.3229
770,100	110,914.50	14.4026	110,300.70	14.3229
770,200	110,929.00	14.4026	110,315.35	14.3229
770,300	110,943.50	14.4026	110,329.65	14.3229
770,400	110,958.00	14.4026	110,344.30	14.3230
770,500	110,972.50	14.4027	110,358.60	14.3230
770,600	110,987.00	14.4027	110,373.25	14.3230
770,700	111,001.50	14.4027	110,387.60	14.3230
770,800	111,016.00	14.4027	110,402.25	14.3231
770,900	111,030.50	14.4027	110,416.55	14.3231
771,000	111,045.00	14.4027	110,431.20	14.3231

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
771,100	111,059.50	14.4027	110,445.85	14.3232
771,200	111,074.00	14.4027	110,460.15	14.3232
771,300	111,088.50	14.4028	110,474.80	14.3232
771,400	111,103.00	14.4028	110,489.15	14.3232
771,500	111,117.50	14.4028	110,503.80	14.3232
771,600	111,132.00	14.4028	110,518.10	14.3232
771,700	111,146.50	14.4028	110,532.75	14.3233
771,800	111,161.00	14.4028	110,547.05	14.3233
771,900	111,175.50	14.4028	110,561.70	14.3233
772,000	111,190.00	14.4028	110,576.35	14.3234
772,100	111,204.50	14.4029	110,590.70	14.3234
772,200	111,219.00	14.4029	110,605.35	14.3234
772,300	111,233.50	14.4029	110,619.65	14.3234
772,400	111,248.00	14.4029	110,634.30	14.3234
772,500	111,262.50	14.4029	110,648.60	14.3234
772,600	111,277.00	14.4029	110,663.25	14.3235
772,700	111,291.50	14.4029	110,677.60	14.3235
772,800	111,306.00	14.4030	110,692.25	14.3235
772,900	111,320.50	14.4030	110,706.55	14.3235
773,000	111,335.00	14.4030	110,721.20	14.3236
773,100	111,349.50	14.4030	110,735.85	14.3236
773,200	111,364.00	14.4030	110,750.15	14.3236
773,300	111,378.50	14.4030	110,764.80	14.3237
773,400	111,393.00	14.4030	110,779.15	14.3237
773,500	111,407.50	14.4030	110,793.80	14.3237
773,600	111,422.00	14.4031	110,808.10	14.3237
773,700	111,436.50	14.4031	110,822.75	14.3237
773,800	111,451.00	14.4031	110,837.10	14.3237
773,900	111,465.50	14.4031	110,851.70	14.3238
774,000	111,480.00	14.4031	110,866.35	14.3238
774,100	111,494.50	14.4031	110,880.70	14.3238
774,200	111,509.00	14.4031	110,895.35	14.3239
774,300	111,523.50	14.4031	110,909.65	14.3239
774,400	111,538.00	14.4032	110,924.30	14.3239
774,500	111,552.50	14.4032	110,938.60	14.3239
774,600	111,567.00	14.4032	110,953.25	14.3239
774,700	111,581.50	14.4032	110,967.60	14.3239
774,800	111,596.00	14.4032	110,982.25	14.3240
774,900	111,610.50	14.4032	110,996.55	14.3240
775,000	111,625.00	14.4032	111,011.20	14.3240
775,100	111,639.50	14.4032	111,025.85	14.3241
775,200	111,654.00	14.4033	111,040.15	14.3241
775,300	111,668.50	14.4033	111,054.80	14.3241
775,400	111,683.00	14.4033	111,069.15	14.3241
775,500	111,697.50	14.4033	111,083.80	14.3242
775,600	111,712.00	14.4033	111,098.10	14.3242
775,700	111,726.50	14.4033	111,112.75	14.3242

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
775,800	111,741.00	14.4033	111,127.10	14.3242
775,900	111,755.50	14.4033	111,141.70	14.3242
776,000	111,770.00	14.4034	111,156.35	14.3243
776,100	111,784.50	14.4034	111,170.70	14.3243
776,200	111,799.00	14.4034	111,185.35	14.3243
776,300	111,813.50	14.4034	111,199.65	14.3243
776,400	111,828.00	14.4034	111,214.30	14.3244
776,500	111,842.50	14.4034	111,228.60	14.3244
776,600	111,857.00	14.4034	111,243.25	14.3244
776,700	111,871.50	14.4034	111,257.60	14.3244
776,800	111,886.00	14.4035	111,272.25	14.3244
776,900	111,900.50	14.4035	111,286.55	14.3244
777,000	111,915.00	14.4035	111,301.20	14.3245
777,100	111,929.50	14.4035	111,315.85	14.3245
777,200	111,944.00	14.4035	111,330.15	14.3245
777,300	111,958.50	14.4035	111,344.80	14.3246
777,400	111,973.00	14.4035	111,359.15	14.3246
777,500	111,987.50	14.4035	111,373.80	14.3246
777,600	112,002.00	14.4035	111,388.10	14.3246
777,700	112,016.50	14.4036	111,402.75	14.3246
777,800	112,031.00	14.4036	111,417.10	14.3246
777,900	112,045.50	14.4036	111,431.70	14.3247
778,000	112,060.00	14.4036	111,446.35	14.3247
778,100	112,074.50	14.4036	111,460.70	14.3247
778,200	112,089.00	14.4036	111,475.35	14.3248
778,300	112,103.50	14.4036	111,489.65	14.3248
778,400	112,118.00	14.4036	111,504.30	14.3248
778,500	112,132.50	14.4037	111,518.60	14.3248
778,600	112,147.00	14.4037	111,533.25	14.3248
778,700	112,161.50	14.4037	111,547.60	14.3248
778,800	112,176.00	14.4037	111,562.25	14.3249
778,900	112,190.50	14.4037	111,576.55	14.3249
779,000	112,205.00	14.4037	111,591.20	14.3249
779,100	112,219.50	14.4037	111,605.85	14.3250
779,200	112,234.00	14.4037	111,620.15	14.3250
779,300	112,248.50	14.4038	111,634.80	14.3250
779,400	112,263.00	14.4038	111,649.15	14.3250
779,500	112,277.50	14.4038	111,663.80	14.3251
779,600	112,292.00	14.4038	111,678.10	14.3251
779,700	112,306.50	14.4038	111,692.75	14.3251
779,800	112,321.00	14.4038	111,707.10	14.3251
779,900	112,335.50	14.4038	111,721.70	14.3251
780,000	112,350.00	14.4038	111,736.35	14.3252
780,100	112,364.50	14.4039	111,750.70	14.3252
780,200	112,379.00	14.4039	111,765.35	14.3252
780,300	112,393.50	14.4039	111,779.65	14.3252
780,400	112,408.00	14.4039	111,794.30	14.3253

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
780,500	112,422.50	14.4039	111,808.65	14.3253
780,600	112,437.00	14.4039	111,823.25	14.3253
780,700	112,451.50	14.4039	111,837.60	14.3253
780,800	112,466.00	14.4039	111,852.25	14.3253
780,900	112,480.50	14.4040	111,866.55	14.3253
781,000	112,495.00	14.4040	111,881.20	14.3254
781,100	112,509.50	14.4040	111,895.85	14.3254
781,200	112,524.00	14.4040	111,910.15	14.3254
781,300	112,538.50	14.4040	111,924.80	14.3255
781,400	112,553.00	14.4040	111,939.15	14.3255
781,500	112,567.50	14.4040	111,953.80	14.3255
781,600	112,582.00	14.4040	111,968.10	14.3255
781,700	112,596.50	14.4041	111,982.75	14.3255
781,800	112,611.00	14.4041	111,997.10	14.3255
781,900	112,625.50	14.4041	112,011.70	14.3256
782,000	112,640.00	14.4041	112,026.35	14.3256
782,100	112,654.50	14.4041	112,040.70	14.3256
782,200	112,669.00	14.4041	112,055.35	14.3257
782,300	112,683.50	14.4041	112,069.65	14.3257
782,400	112,698.00	14.4041	112,084.30	14.3257
782,500	112,712.50	14.4042	112,098.65	14.3257
782,600	112,727.00	14.4042	112,113.25	14.3257
782,700	112,741.50	14.4042	112,127.60	14.3257
782,800	112,756.00	14.4042	112,142.25	14.3258
782,900	112,770.50	14.4042	112,156.55	14.3258
783,000	112,785.00	14.4042	112,171.20	14.3258
783,100	112,799.50	14.4042	112,185.85	14.3259
783,200	112,814.00	14.4042	112,200.15	14.3259
783,300	112,828.50	14.4043	112,214.80	14.3259
783,400	112,843.00	14.4043	112,229.15	14.3259
783,500	112,857.50	14.4043	112,243.80	14.3259
783,600	112,872.00	14.4043	112,258.10	14.3259
783,700	112,886.50	14.4043	112,272.75	14.3260
783,800	112,901.00	14.4043	112,287.10	14.3260
783,900	112,915.50	14.4043	112,301.70	14.3260
784,000	112,930.00	14.4043	112,316.35	14.3261
784,100	112,944.50	14.4043	112,330.70	14.3261
784,200	112,959.00	14.4044	112,345.35	14.3261
784,300	112,973.50	14.4044	112,359.65	14.3261
784,400	112,988.00	14.4044	112,374.30	14.3261
784,500	113,002.50	14.4044	112,388.65	14.3261
784,600	113,017.00	14.4044	112,403.25	14.3262
784,700	113,031.50	14.4044	112,417.60	14.3262
784,800	113,046.00	14.4044	112,432.25	14.3262
784,900	113,060.50	14.4044	112,446.55	14.3262
785,000	113,075.00	14.4045	112,461.20	14.3263
785,100	113,089.50	14.4045	112,475.85	14.3263

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
785,200	113,104.00	14.4045	112,490.15	14.3263
785,300	113,118.50	14.4045	112,504.80	14.3263
785,400	113,133.00	14.4045	112,519.15	14.3263
785,500	113,147.50	14.4045	112,533.80	14.3264
785,600	113,162.00	14.4045	112,548.10	14.3264
785,700	113,176.50	14.4045	112,562.75	14.3264
785,800	113,191.00	14.4046	112,577.10	14.3264
785,900	113,205.50	14.4046	112,591.70	14.3265
786,000	113,220.00	14.4046	112,606.35	14.3265
786,100	113,234.50	14.4046	112,620.70	14.3265
786,200	113,249.00	14.4046	112,635.35	14.3265
786,300	113,263.50	14.4046	112,649.65	14.3265
786,400	113,278.00	14.4046	112,664.30	14.3266
786,500	113,292.50	14.4046	112,678.65	14.3266
786,600	113,307.00	14.4047	112,693.25	14.3266
786,700	113,321.50	14.4047	112,707.60	14.3266
786,800	113,336.00	14.4047	112,722.25	14.3267
786,900	113,350.50	14.4047	112,736.55	14.3267
787,000	113,365.00	14.4047	112,751.20	14.3267
787,100	113,379.50	14.4047	112,765.85	14.3267
787,200	113,394.00	14.4047	112,780.15	14.3267
787,300	113,408.50	14.4047	112,794.80	14.3268
787,400	113,423.00	14.4047	112,809.15	14.3268
787,500	113,437.50	14.4048	112,823.80	14.3268
787,600	113,452.00	14.4048	112,838.10	14.3268
787,700	113,466.50	14.4048	112,852.75	14.3269
787,800	113,481.00	14.4048	112,867.10	14.3269
787,900	113,495.50	14.4048	112,881.70	14.3269
788,000	113,510.00	14.4048	112,896.35	14.3269
788,100	113,524.50	14.4048	112,910.70	14.3269
788,200	113,539.00	14.4048	112,925.35	14.3270
788,300	113,553.50	14.4049	112,939.65	14.3270
788,400	113,568.00	14.4049	112,954.30	14.3270
788,500	113,582.50	14.4049	112,968.65	14.3270
788,600	113,597.00	14.4049	112,983.25	14.3271
788,700	113,611.50	14.4049	112,997.60	14.3271
788,800	113,626.00	14.4049	113,012.25	14.3271
788,900	113,640.50	14.4049	113,026.55	14.3271
789,000	113,655.00	14.4049	113,041.20	14.3271
789,100	113,669.50	14.4050	113,055.85	14.3272
789,200	113,684.00	14.4050	113,070.20	14.3272
789,300	113,698.50	14.4050	113,084.80	14.3272
789,400	113,713.00	14.4050	113,099.15	14.3272
789,500	113,727.50	14.4050	113,113.80	14.3273
789,600	113,742.00	14.4050	113,128.10	14.3273
789,700	113,756.50	14.4050	113,142.75	14.3273
789,800	113,771.00	14.4050	113,157.10	14.3273

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
789,900	113,785.50	14.4051	113,171.70	14.3273
790,000	113,800.00	14.4051	113,186.35	14.3274
790,100	113,814.50	14.4051	113,200.70	14.3274
790,200	113,829.00	14.4051	113,215.35	14.3274
790,300	113,843.50	14.4051	113,229.65	14.3274
790,400	113,858.00	14.4051	113,244.30	14.3275
790,500	113,872.50	14.4051	113,258.65	14.3275
790,600	113,887.00	14.4051	113,273.25	14.3275
790,700	113,901.50	14.4051	113,287.60	14.3275
790,800	113,916.00	14.4052	113,302.25	14.3275
790,900	113,930.50	14.4052	113,316.55	14.3275
791,000	113,945.00	14.4052	113,331.20	14.3276
791,100	113,959.50	14.4052	113,345.85	14.3276
791,200	113,974.00	14.4052	113,360.20	14.3276
791,300	113,988.50	14.4052	113,374.80	14.3277
791,400	114,003.00	14.4052	113,389.15	14.3277
791,500	114,017.50	14.4052	113,403.80	14.3277
791,600	114,032.00	14.4053	113,418.10	14.3277
791,700	114,046.50	14.4053	113,432.75	14.3277
791,800	114,061.00	14.4053	113,447.10	14.3277
791,900	114,075.50	14.4053	113,461.70	14.3278
792,000	114,090.00	14.4053	113,476.35	14.3278
792,100	114,104.50	14.4053	113,490.70	14.3278
792,200	114,119.00	14.4053	113,505.35	14.3279
792,300	114,133.50	14.4053	113,519.65	14.3279
792,400	114,148.00	14.4054	113,534.30	14.3279
792,500	114,162.50	14.4054	113,548.65	14.3279
792,600	114,177.00	14.4054	113,563.25	14.3279
792,700	114,191.50	14.4054	113,577.60	14.3279
792,800	114,206.00	14.4054	113,592.25	14.3280
792,900	114,220.50	14.4054	113,606.55	14.3280
793,000	114,235.00	14.4054	113,621.20	14.3280
793,100	114,249.50	14.4054	113,635.85	14.3281
793,200	114,264.00	14.4054	113,650.20	14.3281
793,300	114,278.50	14.4055	113,664.80	14.3281
793,400	114,293.00	14.4055	113,679.15	14.3281
793,500	114,307.50	14.4055	113,693.80	14.3281
793,600	114,322.00	14.4055	113,708.10	14.3281
793,700	114,336.50	14.4055	113,722.75	14.3282
793,800	114,351.00	14.4055	113,737.10	14.3282
793,900	114,365.50	14.4055	113,751.70	14.3282
794,000	114,380.00	14.4055	113,766.35	14.3283
794,100	114,394.50	14.4056	113,780.70	14.3283
794,200	114,409.00	14.4056	113,795.35	14.3283
794,300	114,423.50	14.4056	113,809.65	14.3283
794,400	114,438.00	14.4056	113,824.30	14.3283
794,500	114,452.50	14.4056	113,838.65	14.3283



Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
794,600	114,467.00	14.4056	113,853.25	14.3284
794,700	114,481.50	14.4056	113,867.60	14.3284
794,800	114,496.00	14.4056	113,882.25	14.3284
794,900	114,510.50	14.4056	113,896.55	14.3284
795,000	114,525.00	14.4057	113,911.20	14.3285
795,100	114,539.50	14.4057	113,925.85	14.3285
795,200	114,554.00	14.4057	113,940.20	14.3285
795,300	114,568.50	14.4057	113,954.80	14.3285
795,400	114,583.00	14.4057	113,969.15	14.3285
795,500	114,597.50	14.4057	113,983.80	14.3286
795,600	114,612.00	14.4057	113,998.10	14.3286
795,700	114,626.50	14.4057	114,012.75	14.3286
795,800	114,641.00	14.4058	114,027.10	14.3286
795,900	114,655.50	14.4058	114,041.70	14.3286
796,000	114,670.00	14.4058	114,056.35	14.3287
796,100	114,684.50	14.4058	114,070.70	14.3287
796,200	114,699.00	14.4058	114,085.35	14.3287
796,300	114,713.50	14.4058	114,099.65	14.3287
796,400	114,728.00	14.4058	114,114.30	14.3288
796,500	114,742.50	14.4058	114,128.65	14.3288
796,600	114,757.00	14.4058	114,143.25	14.3288
796,700	114,771.50	14.4059	114,157.60	14.3288
796,800	114,786.00	14.4059	114,172.25	14.3288
796,900	114,800.50	14.4059	114,186.55	14.3288
797,000	114,815.00	14.4059	114,201.20	14.3289
797,100	114,829.50	14.4059	114,215.85	14.3289
797,200	114,844.00	14.4059	114,230.20	14.3289
797,300	114,858.50	14.4059	114,244.80	14.3290
797,400	114,873.00	14.4059	114,259.15	14.3290
797,500	114,887.50	14.4060	114,273.80	14.3290
797,600	114,902.00	14.4060	114,288.10	14.3290
797,700	114,916.50	14.4060	114,302.75	14.3290
797,800	114,931.00	14.4060	114,317.10	14.3290
797,900	114,945.50	14.4060	114,331.70	14.3291
798,000	114,960.00	14.4060	114,346.35	14.3291
798,100	114,974.50	14.4060	114,360.70	14.3291
798,200	114,989.00	14.4060	114,375.35	14.3292
798,300	115,003.50	14.4061	114,389.65	14.3292
798,400	115,018.00	14.4061	114,404.30	14.3292
798,500	115,032.50	14.4061	114,418.65	14.3292
798,600	115,047.00	14.4061	114,433.25	14.3292
798,700	115,061.50	14.4061	114,447.60	14.3292
798,800	115,076.00	14.4061	114,462.25	14.3293
798,900	115,090.50	14.4061	114,476.55	14.3293
799,000	115,105.00	14.4061	114,491.20	14.3293
799,100	115,119.50	14.4061	114,505.85	14.3294
799,200	115,134.00	14.4062	114,520.20	14.3294

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
799,300	115,148.50	14.4062	114,534.80	14.3294
799,400	115,163.00	14.4062	114,549.15	14.3294
799,500	115,177.50	14.4062	114,563.80	14.3294
799,600	115,192.00	14.4062	114,578.10	14.3294
799,700	115,206.50	14.4062	114,592.75	14.3295
799,800	115,221.00	14.4062	114,607.10	14.3295
799,900	115,235.50	14.4062	114,621.70	14.3295
800,000	115,250.00	14.4063	114,636.35	14.3295
800,100	115,264.50	14.4063	114,650.70	14.3295
800,200	115,279.00	14.4063	114,665.35	14.3296
800,300	115,293.50	14.4063	114,679.65	14.3296
800,400	115,308.00	14.4063	114,694.30	14.3296
800,500	115,322.50	14.4063	114,708.65	14.3296
800,600	115,337.00	14.4063	114,723.25	14.3297
800,700	115,351.50	14.4063	114,737.60	14.3297
800,800	115,366.00	14.4063	114,752.25	14.3297
800,900	115,380.50	14.4064	114,766.55	14.3297
801,000	115,395.00	14.4064	114,781.20	14.3297
801,100	115,409.50	14.4064	114,795.85	14.3298
801,200	115,424.00	14.4064	114,810.20	14.3298
801,300	115,438.50	14.4064	114,824.80	14.3298
801,400	115,453.00	14.4064	114,839.15	14.3298
801,500	115,467.50	14.4064	114,853.80	14.3299
801,600	115,482.00	14.4064	114,868.10	14.3299
801,700	115,496.50	14.4064	114,882.75	14.3299
801,800	115,511.00	14.4065	114,897.10	14.3299
801,900	115,525.50	14.4065	114,911.70	14.3299
802,000	115,540.00	14.4065	114,926.35	14.3300
802,100	115,554.50	14.4065	114,940.70	14.3300
802,200	115,569.00	14.4065	114,955.35	14.3300
802,300	115,583.50	14.4065	114,969.65	14.3300
802,400	115,598.00	14.4065	114,984.30	14.3300
802,500	115,612.50	14.4065	114,998.65	14.3300
802,600	115,627.00	14.4066	115,013.25	14.3301
802,700	115,641.50	14.4066	115,027.60	14.3301
802,800	115,656.00	14.4066	115,042.25	14.3301
802,900	115,670.50	14.4066	115,056.55	14.3301
803,000	115,685.00	14.4066	115,071.20	14.3302
803,100	115,699.50	14.4066	115,085.85	14.3302
803,200	115,714.00	14.4066	115,100.20	14.3302
803,300	115,728.50	14.4066	115,114.80	14.3302
803,400	115,743.00	14.4066	115,129.15	14.3302
803,500	115,757.50	14.4067	115,143.80	14.3303
803,600	115,772.00	14.4067	115,158.10	14.3303
803,700	115,786.50	14.4067	115,172.75	14.3303
803,800	115,801.00	14.4067	115,187.10	14.3303
803,900	115,815.50	14.4067	115,201.70	14.3304

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
804,000	115,830.00	14.4067	115,216.35	14.3304
804,100	115,844.50	14.4067	115,230.70	14.3304
804,200	115,859.00	14.4067	115,245.35	14.3304
804,300	115,873.50	14.4068	115,259.65	14.3304
804,400	115,888.00	14.4068	115,274.30	14.3305
804,500	115,902.50	14.4068	115,288.65	14.3305
804,600	115,917.00	14.4068	115,303.25	14.3305
804,700	115,931.50	14.4068	115,317.60	14.3305
804,800	115,946.00	14.4068	115,332.25	14.3305
804,900	115,960.50	14.4068	115,346.55	14.3305
805,000	115,975.00	14.4068	115,361.20	14.3306
805,100	115,989.50	14.4068	115,375.85	14.3306
805,200	116,004.00	14.4069	115,390.20	14.3306
805,300	116,018.50	14.4069	115,404.80	14.3307
805,400	116,033.00	14.4069	115,419.15	14.3307
805,500	116,047.50	14.4069	115,433.80	14.3307
805,600	116,062.00	14.4069	115,448.10	14.3307
805,700	116,076.50	14.4069	115,462.75	14.3307
805,800	116,091.00	14.4069	115,477.10	14.3307
805,900	116,105.50	14.4069	115,491.75	14.3308
806,000	116,120.00	14.4069	115,506.35	14.3308
806,100	116,134.50	14.4070	115,520.70	14.3308
806,200	116,149.00	14.4070	115,535.35	14.3309
806,300	116,163.50	14.4070	115,549.65	14.3309
806,400	116,178.00	14.4070	115,564.30	14.3309
806,500	116,192.50	14.4070	115,578.65	14.3309
806,600	116,207.00	14.4070	115,593.25	14.3309
806,700	116,221.50	14.4070	115,607.60	14.3309
806,800	116,236.00	14.4070	115,622.25	14.3310
806,900	116,250.50	14.4071	115,636.55	14.3310
807,000	116,265.00	14.4071	115,651.20	14.3310
807,100	116,279.50	14.4071	115,665.85	14.3310
807,200	116,294.00	14.4071	115,680.20	14.3310
807,300	116,308.50	14.4071	115,694.80	14.3311
807,400	116,323.00	14.4071	115,709.15	14.3311
807,500	116,337.50	14.4071	115,723.80	14.3311
807,600	116,352.00	14.4071	115,738.10	14.3311
807,700	116,366.50	14.4071	115,752.75	14.3312
807,800	116,381.00	14.4072	115,767.10	14.3312
807,900	116,395.50	14.4072	115,781.75	14.3312
808,000	116,410.00	14.4072	115,796.35	14.3312
808,100	116,424.50	14.4072	115,810.70	14.3312
808,200	116,439.00	14.4072	115,825.35	14.3313
808,300	116,453.50	14.4072	115,839.65	14.3313
808,400	116,468.00	14.4072	115,854.30	14.3313
808,500	116,482.50	14.4072	115,868.65	14.3313
808,600	116,497.00	14.4072	115,883.25	14.3313

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
808,700	116,511.50	14.4073	115,897.60	14.3313
808,800	116,526.00	14.4073	115,912.25	14.3314
808,900	116,540.50	14.4073	115,926.55	14.3314
809,000	116,555.00	14.4073	115,941.20	14.3314
809,100	116,569.50	14.4073	115,955.85	14.3315
809,200	116,584.00	14.4073	115,970.20	14.3315
809,300	116,598.50	14.4073	115,984.80	14.3315
809,400	116,613.00	14.4073	115,999.15	14.3315
809,500	116,627.50	14.4074	116,013.80	14.3315
809,600	116,642.00	14.4074	116,028.10	14.3315
809,700	116,656.50	14.4074	116,042.75	14.3316
809,800	116,671.00	14.4074	116,057.10	14.3316
809,900	116,685.50	14.4074	116,071.75	14.3316
810,000	116,700.00	14.4074	116,086.35	14.3316
810,100	116,714.50	14.4074	116,100.70	14.3316
810,200	116,729.00	14.4074	116,115.35	14.3317
810,300	116,743.50	14.4074	116,129.65	14.3317
810,400	116,758.00	14.4075	116,144.30	14.3317
810,500	116,772.50	14.4075	116,158.65	14.3317
810,600	116,787.00	14.4075	116,173.25	14.3318
810,700	116,801.50	14.4075	116,187.60	14.3318
810,800	116,816.00	14.4075	116,202.25	14.3318
810,900	116,830.50	14.4075	116,216.55	14.3318
811,000	116,845.00	14.4075	116,231.20	14.3318
811,100	116,859.50	14.4075	116,245.85	14.3319
811,200	116,874.00	14.4075	116,260.20	14.3319
811,300	116,888.50	14.4076	116,274.80	14.3319
811,400	116,903.00	14.4076	116,289.15	14.3319
811,500	116,917.50	14.4076	116,303.80	14.3320
811,600	116,932.00	14.4076	116,318.10	14.3320
811,700	116,946.50	14.4076	116,332.75	14.3320
811,800	116,961.00	14.4076	116,347.10	14.3320
811,900	116,975.50	14.4076	116,361.75	14.3320
812,000	116,990.00	14.4076	116,376.35	14.3321
812,100	117,004.50	14.4076	116,390.70	14.3321
812,200	117,019.00	14.4077	116,405.35	14.3321
812,300	117,033.50	14.4077	116,419.65	14.3321
812,400	117,048.00	14.4077	116,434.30	14.3321
812,500	117,062.50	14.4077	116,448.65	14.3321
812,600	117,077.00	14.4077	116,463.25	14.3322
812,700	117,091.50	14.4077	116,477.60	14.3322
812,800	117,106.00	14.4077	116,492.25	14.3322
812,900	117,120.50	14.4077	116,506.55	14.3322
813,000	117,135.00	14.4077	116,521.20	14.3323
813,100	117,149.50	14.4078	116,535.85	14.3323
813,200	117,164.00	14.4078	116,550.20	14.3323
813,300	117,178.50	14.4078	116,564.80	14.3323

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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				
813,400	117,193.00	14.4078	116,579.15	14.3323
813,500	117,207.50	14.4078	116,593.80	14.3324
813,600	117,222.00	14.4078	116,608.10	14.3324
813,700	117,236.50	14.4078	116,622.75	14.3324
813,800	117,251.00	14.4078	116,637.10	14.3324
813,900	117,265.50	14.4079	116,651.75	14.3324
814,000	117,280.00	14.4079	116,666.35	14.3325
814,100	117,294.50	14.4079	116,680.70	14.3325
814,200	117,309.00	14.4079	116,695.35	14.3325
814,300	117,323.50	14.4079	116,709.65	14.3325
814,400	117,338.00	14.4079	116,724.30	14.3326
814,500	117,352.50	14.4079	116,738.65	14.3326
814,600	117,367.00	14.4079	116,753.25	14.3326
814,700	117,381.50	14.4079	116,767.60	14.3326
814,800	117,396.00	14.4080	116,782.25	14.3326
814,900	117,410.50	14.4080	116,796.55	14.3326
815,000	117,425.00	14.4080	116,811.20	14.3327
815,100	117,439.50	14.4080	116,825.85	14.3327
815,200	117,454.00	14.4080	116,840.20	14.3327
815,300	117,468.50	14.4080	116,854.80	14.3327
815,400	117,483.00	14.4080	116,869.15	14.3327
815,500	117,497.50	14.4080	116,883.80	14.3328
815,600	117,512.00	14.4080	116,898.10	14.3328
815,700	117,526.50	14.4081	116,912.75	14.3328
815,800	117,541.00	14.4081	116,927.10	14.3328
815,900	117,555.50	14.4081	116,941.75	14.3329
816,000	117,570.00	14.4081	116,956.35	14.3329
816,100	117,584.50	14.4081	116,970.70	14.3329
816,200	117,599.00	14.4081	116,985.35	14.3329
816,300	117,613.50	14.4081	116,999.65	14.3329
816,400	117,628.00	14.4081	117,014.30	14.3330
816,500	117,642.50	14.4081	117,028.65	14.3330
816,600	117,657.00	14.4082	117,043.25	14.3330
816,700	117,671.50	14.4082	117,057.60	14.3330
816,800	117,686.00	14.4082	117,072.25	14.3330
816,900	117,700.50	14.4082	117,086.60	14.3330
817,000	117,715.00	14.4082	117,101.20	14.3331
817,100	117,729.50	14.4082	117,115.85	14.3331
817,200	117,744.00	14.4082	117,130.20	14.3331
817,300	117,758.50	14.4082	117,144.80	14.3331
817,400	117,773.00	14.4082	117,159.15	14.3331
817,500	117,787.50	14.4083	117,173.80	14.3332
817,600	117,802.00	14.4083	117,188.10	14.3332
817,700	117,816.50	14.4083	117,202.75	14.3332
817,800	117,831.00	14.4083	117,217.10	14.3332
817,900	117,845.50	14.4083	117,231.75	14.3333
818,000	117,860.00	14.4083	117,246.35	14.3333

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
818,100	117,874.50	14.4083	117,260.70	14.3333
818,200	117,889.00	14.4083	117,275.35	14.3333
818,300	117,903.50	14.4083	117,289.65	14.3333
818,400	117,918.00	14.4084	117,304.30	14.3334
818,500	117,932.50	14.4084	117,318.65	14.3334
818,600	117,947.00	14.4084	117,333.25	14.3334
818,700	117,961.50	14.4084	117,347.60	14.3334
818,800	117,976.00	14.4084	117,362.25	14.3334
818,900	117,990.50	14.4084	117,376.60	14.3334
819,000	118,005.00	14.4084	117,391.20	14.3335
819,100	118,019.50	14.4084	117,405.85	14.3335
819,200	118,034.00	14.4084	117,420.20	14.3335
819,300	118,048.50	14.4085	117,434.80	14.3336
819,400	118,063.00	14.4085	117,449.15	14.3336
819,500	118,077.50	14.4085	117,463.80	14.3336
819,600	118,092.00	14.4085	117,478.10	14.3336
819,700	118,106.50	14.4085	117,492.75	14.3336
819,800	118,121.00	14.4085	117,507.10	14.3336
819,900	118,135.50	14.4085	117,521.75	14.3337
820,000	118,150.00	14.4085	117,536.35	14.3337
820,100	118,164.50	14.4085	117,550.70	14.3337
820,200	118,179.00	14.4086	117,565.35	14.3337
820,300	118,193.50	14.4086	117,579.65	14.3337
820,400	118,208.00	14.4086	117,594.30	14.3338
820,500	118,222.50	14.4086	117,608.65	14.3338
820,600	118,237.00	14.4086	117,623.25	14.3338
820,700	118,251.50	14.4086	117,637.60	14.3338
820,800	118,266.00	14.4086	117,652.25	14.3339
820,900	118,280.50	14.4086	117,666.60	14.3339
821,000	118,295.00	14.4086	117,681.20	14.3339
821,100	118,309.50	14.4087	117,695.85	14.3339
821,200	118,324.00	14.4087	117,710.20	14.3339
821,300	118,338.50	14.4087	117,724.80	14.3340
821,400	118,353.00	14.4087	117,739.15	14.3340
821,500	118,367.50	14.4087	117,753.80	14.3340
821,600	118,382.00	14.4087	117,768.10	14.3340
821,700	118,396.50	14.4087	117,782.75	14.3340
821,800	118,411.00	14.4087	117,797.10	14.3340
821,900	118,425.50	14.4087	117,811.75	14.3341
822,000	118,440.00	14.4088	117,826.35	14.3341
822,100	118,454.50	14.4088	117,840.70	14.3341
822,200	118,469.00	14.4088	117,855.35	14.3341
822,300	118,483.50	14.4088	117,869.65	14.3341
822,400	118,498.00	14.4088	117,884.30	14.3342
822,500	118,512.50	14.4088	117,898.65	14.3342
822,600	118,527.00	14.4088	117,913.25	14.3342
822,700	118,541.50	14.4088	117,927.60	14.3342

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
822,800	118,556.00	14.4088	117,942.25	14.3343
822,900	118,570.50	14.4089	117,956.60	14.3343
823,000	118,585.00	14.4089	117,971.20	14.3343
823,100	118,599.50	14.4089	117,985.85	14.3343
823,200	118,614.00	14.4089	118,000.20	14.3343
823,300	118,628.50	14.4089	118,014.80	14.3344
823,400	118,643.00	14.4089	118,029.15	14.3344
823,500	118,657.50	14.4089	118,043.80	14.3344
823,600	118,672.00	14.4089	118,058.10	14.3344
823,700	118,686.50	14.4089	118,072.75	14.3344
823,800	118,701.00	14.4090	118,087.10	14.3344
823,900	118,715.50	14.4090	118,101.75	14.3345
824,000	118,730.00	14.4090	118,116.35	14.3345
824,100	118,744.50	14.4090	118,130.70	14.3345
824,200	118,759.00	14.4090	118,145.35	14.3345
824,300	118,773.50	14.4090	118,159.65	14.3345
824,400	118,788.00	14.4090	118,174.30	14.3346
824,500	118,802.50	14.4090	118,188.65	14.3346
824,600	118,817.00	14.4090	118,203.25	14.3346
824,700	118,831.50	14.4091	118,217.60	14.3346
824,800	118,846.00	14.4091	118,232.25	14.3347
824,900	118,860.50	14.4091	118,246.60	14.3347
825,000	118,875.00	14.4091	118,261.20	14.3347
825,100	118,889.50	14.4091	118,275.85	14.3347
825,200	118,904.00	14.4091	118,290.20	14.3347
825,300	118,918.50	14.4091	118,304.80	14.3348
825,400	118,933.00	14.4091	118,319.15	14.3348
825,500	118,947.50	14.4091	118,333.80	14.3348
825,600	118,962.00	14.4092	118,348.10	14.3348
825,700	118,976.50	14.4092	118,362.75	14.3348
825,800	118,991.00	14.4092	118,377.10	14.3348
825,900	119,005.50	14.4092	118,391.75	14.3349
826,000	119,020.00	14.4092	118,406.35	14.3349
826,100	119,034.50	14.4092	118,420.70	14.3349
826,200	119,049.00	14.4092	118,435.35	14.3349
826,300	119,063.50	14.4092	118,449.65	14.3349
826,400	119,078.00	14.4092	118,464.30	14.3350
826,500	119,092.50	14.4093	118,478.65	14.3350
826,600	119,107.00	14.4093	118,493.25	14.3350
826,700	119,121.50	14.4093	118,507.60	14.3350
826,800	119,136.00	14.4093	118,522.25	14.3351
826,900	119,150.50	14.4093	118,536.60	14.3351
827,000	119,165.00	14.4093	118,551.20	14.3351
827,100	119,179.50	14.4093	118,565.85	14.3351
827,200	119,194.00	14.4093	118,580.20	14.3351
827,300	119,208.50	14.4093	118,594.80	14.3352
827,400	119,223.00	14.4094	118,609.15	14.3352

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
827,500	119,237.50	14.4094	118,623.80	14.3352
827,600	119,252.00	14.4094	118,638.10	14.3352
827,700	119,266.50	14.4094	118,652.75	14.3352
827,800	119,281.00	14.4094	118,667.10	14.3352
827,900	119,295.50	14.4094	118,681.75	14.3353
828,000	119,310.00	14.4094	118,696.35	14.3353
828,100	119,324.50	14.4094	118,710.70	14.3353
828,200	119,339.00	14.4094	118,725.35	14.3353
828,300	119,353.50	14.4095	118,739.65	14.3353
828,400	119,368.00	14.4095	118,754.30	14.3354
828,500	119,382.50	14.4095	118,768.65	14.3354
828,600	119,397.00	14.4095	118,783.25	14.3354
828,700	119,411.50	14.4095	118,797.60	14.3354
828,800	119,426.00	14.4095	118,812.25	14.3355
828,900	119,440.50	14.4095	118,826.60	14.3355
829,000	119,455.00	14.4095	118,841.20	14.3355
829,100	119,469.50	14.4095	118,855.85	14.3355
829,200	119,484.00	14.4096	118,870.20	14.3355
829,300	119,498.50	14.4096	118,884.80	14.3356
829,400	119,513.00	14.4096	118,899.15	14.3356
829,500	119,527.50	14.4096	118,913.80	14.3356
829,600	119,542.00	14.4096	118,928.10	14.3356
829,700	119,556.50	14.4096	118,942.75	14.3356
829,800	119,571.00	14.4096	118,957.10	14.3356
829,900	119,585.50	14.4096	118,971.75	14.3357
830,000	119,600.00	14.4096	118,986.35	14.3357
830,100	119,614.50	14.4096	119,000.70	14.3357
830,200	119,629.00	14.4097	119,015.35	14.3357
830,300	119,643.50	14.4097	119,029.65	14.3357
830,400	119,658.00	14.4097	119,044.30	14.3358
830,500	119,672.50	14.4097	119,058.65	14.3358
830,600	119,687.00	14.4097	119,073.25	14.3358
830,700	119,701.50	14.4097	119,087.60	14.3358
830,800	119,716.00	14.4097	119,102.25	14.3359
830,900	119,730.50	14.4097	119,116.60	14.3359
831,000	119,745.00	14.4097	119,131.20	14.3359
831,100	119,759.50	14.4098	119,145.85	14.3359
831,200	119,774.00	14.4098	119,160.20	14.3359
831,300	119,788.50	14.4098	119,174.80	14.3360
831,400	119,803.00	14.4098	119,189.15	14.3360
831,500	119,817.50	14.4098	119,203.80	14.3360
831,600	119,832.00	14.4098	119,218.15	14.3360
831,700	119,846.50	14.4098	119,232.75	14.3360
831,800	119,861.00	14.4098	119,247.10	14.3360
831,900	119,875.50	14.4098	119,261.75	14.3361
832,000	119,890.00	14.4099	119,276.35	14.3361
832,100	119,904.50	14.4099	119,290.70	14.3361



Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
832,200	119,919.00	14.4099	119,305.35	14.3361
832,300	119,933.50	14.4099	119,319.65	14.3361
832,400	119,948.00	14.4099	119,334.30	14.3362
832,500	119,962.50	14.4099	119,348.65	14.3362
832,600	119,977.00	14.4099	119,363.25	14.3362
832,700	119,991.50	14.4099	119,377.60	14.3362
832,800	120,006.00	14.4099	119,392.25	14.3362
832,900	120,020.50	14.4100	119,406.60	14.3362
833,000	120,035.00	14.4100	119,421.20	14.3363
833,100	120,049.50	14.4100	119,435.85	14.3363
833,200	120,064.00	14.4100	119,450.20	14.3363
833,300	120,078.50	14.4100	119,464.80	14.3364
833,400	120,093.00	14.4100	119,479.15	14.3364
833,500	120,107.50	14.4100	119,493.80	14.3364
833,600	120,122.00	14.4100	119,508.15	14.3364
833,700	120,136.50	14.4100	119,522.75	14.3364
833,800	120,151.00	14.4101	119,537.10	14.3364
833,900	120,165.50	14.4101	119,551.75	14.3365
834,000	120,180.00	14.4101	119,566.35	14.3365
834,100	120,194.50	14.4101	119,580.70	14.3365
834,200	120,209.00	14.4101	119,595.35	14.3365
834,300	120,223.50	14.4101	119,609.65	14.3365
834,400	120,238.00	14.4101	119,624.30	14.3366
834,500	120,252.50	14.4101	119,638.65	14.3366
834,600	120,267.00	14.4101	119,653.25	14.3366
834,700	120,281.50	14.4101	119,667.60	14.3366
834,800	120,296.00	14.4102	119,682.25	14.3366
834,900	120,310.50	14.4102	119,696.60	14.3366
835,000	120,325.00	14.4102	119,711.20	14.3367
835,100	120,339.50	14.4102	119,725.85	14.3367
835,200	120,354.00	14.4102	119,740.20	14.3367
835,300	120,368.50	14.4102	119,754.80	14.3367
835,400	120,383.00	14.4102	119,769.15	14.3367
835,500	120,397.50	14.4102	119,783.80	14.3368
835,600	120,412.00	14.4102	119,798.15	14.3368
835,700	120,426.50	14.4103	119,812.75	14.3368
835,800	120,441.00	14.4103	119,827.10	14.3368
835,900	120,455.50	14.4103	119,841.75	14.3369
836,000	120,470.00	14.4103	119,856.35	14.3369
836,100	120,484.50	14.4103	119,870.70	14.3369
836,200	120,499.00	14.4103	119,885.35	14.3369
836,300	120,513.50	14.4103	119,899.65	14.3369
836,400	120,528.00	14.4103	119,914.30	14.3370
836,500	120,542.50	14.4103	119,928.65	14.3370
836,600	120,557.00	14.4104	119,943.25	14.3370
836,700	120,571.50	14.4104	119,957.60	14.3370
836,800	120,586.00	14.4104	119,972.25	14.3370

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
836,900	120,600.50	14.4104	119,986.60	14.3370
837,000	120,615.00	14.4104	120,001.20	14.3371
837,100	120,629.50	14.4104	120,015.85	14.3371
837,200	120,644.00	14.4104	120,030.20	14.3371
837,300	120,658.50	14.4104	120,044.80	14.3371
837,400	120,673.00	14.4104	120,059.15	14.3371
837,500	120,687.50	14.4104	120,073.80	14.3372
837,600	120,702.00	14.4105	120,088.15	14.3372
837,700	120,716.50	14.4105	120,102.75	14.3372
837,800	120,731.00	14.4105	120,117.10	14.3372
837,900	120,745.50	14.4105	120,131.75	14.3372
838,000	120,760.00	14.4105	120,146.35	14.3373
838,100	120,774.50	14.4105	120,160.70	14.3373
838,200	120,789.00	14.4105	120,175.35	14.3373
838,300	120,803.50	14.4105	120,189.65	14.3373
838,400	120,818.00	14.4105	120,204.30	14.3373
838,500	120,832.50	14.4106	120,218.65	14.3373
838,600	120,847.00	14.4106	120,233.25	14.3374
838,700	120,861.50	14.4106	120,247.60	14.3374
838,800	120,876.00	14.4106	120,262.25	14.3374
838,900	120,890.50	14.4106	120,276.60	14.3374
839,000	120,905.00	14.4106	120,291.20	14.3375
839,100	120,919.50	14.4106	120,305.85	14.3375
839,200	120,934.00	14.4106	120,320.20	14.3375
839,300	120,948.50	14.4106	120,334.80	14.3375
839,400	120,963.00	14.4107	120,349.15	14.3375
839,500	120,977.50	14.4107	120,363.80	14.3376
839,600	120,992.00	14.4107	120,378.15	14.3376
839,700	121,006.50	14.4107	120,392.75	14.3376
839,800	121,021.00	14.4107	120,407.10	14.3376
839,900	121,035.50	14.4107	120,421.75	14.3376
840,000	121,050.00	14.4107	120,436.35	14.3377
840,100	121,064.50	14.4107	120,450.70	14.3377
840,200	121,079.00	14.4107	120,465.35	14.3377
840,300	121,093.50	14.4107	120,479.65	14.3377
840,400	121,108.00	14.4108	120,494.30	14.3377
840,500	121,122.50	14.4108	120,508.65	14.3377
840,600	121,137.00	14.4108	120,523.30	14.3378
840,700	121,151.50	14.4108	120,537.60	14.3378
840,800	121,166.00	14.4108	120,552.25	14.3378
840,900	121,180.50	14.4108	120,566.60	14.3378
841,000	121,195.00	14.4108	120,581.20	14.3378
841,100	121,209.50	14.4108	120,595.85	14.3379
841,200	121,224.00	14.4108	120,610.20	14.3379
841,300	121,238.50	14.4109	120,624.80	14.3379
841,400	121,253.00	14.4109	120,639.15	14.3379
841,500	121,267.50	14.4109	120,653.80	14.3379

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
841,600	121,282.00	14.4109	120,668.15	14.3379
841,700	121,296.50	14.4109	120,682.75	14.3380
841,800	121,311.00	14.4109	120,697.10	14.3380
841,900	121,325.50	14.4109	120,711.75	14.3380
842,000	121,340.00	14.4109	120,726.35	14.3380
842,100	121,354.50	14.4109	120,740.70	14.3380
842,200	121,369.00	14.4109	120,755.35	14.3381
842,300	121,383.50	14.4110	120,769.65	14.3381
842,400	121,398.00	14.4110	120,784.30	14.3381
842,500	121,412.50	14.4110	120,798.65	14.3381
842,600	121,427.00	14.4110	120,813.30	14.3382
842,700	121,441.50	14.4110	120,827.60	14.3382
842,800	121,456.00	14.4110	120,842.25	14.3382
842,900	121,470.50	14.4110	120,856.60	14.3382
843,000	121,485.00	14.4110	120,871.20	14.3382
843,100	121,499.50	14.4110	120,885.85	14.3383
843,200	121,514.00	14.4111	120,900.20	14.3383
843,300	121,528.50	14.4111	120,914.80	14.3383
843,400	121,543.00	14.4111	120,929.15	14.3383
843,500	121,557.50	14.4111	120,943.80	14.3383
843,600	121,572.00	14.4111	120,958.15	14.3383
843,700	121,586.50	14.4111	120,972.75	14.3384
843,800	121,601.00	14.4111	120,987.10	14.3384
843,900	121,615.50	14.4111	121,001.75	14.3384
844,000	121,630.00	14.4111	121,016.35	14.3384
844,100	121,644.50	14.4111	121,030.70	14.3384
844,200	121,659.00	14.4112	121,045.35	14.3385
844,300	121,673.50	14.4112	121,059.65	14.3385
844,400	121,688.00	14.4112	121,074.30	14.3385
844,500	121,702.50	14.4112	121,088.65	14.3385
844,600	121,717.00	14.4112	121,103.30	14.3385
844,700	121,731.50	14.4112	121,117.60	14.3385
844,800	121,746.00	14.4112	121,132.25	14.3386
844,900	121,760.50	14.4112	121,146.60	14.3386
845,000	121,775.00	14.4112	121,161.20	14.3386
845,100	121,789.50	14.4113	121,175.85	14.3386
845,200	121,804.00	14.4113	121,190.20	14.3386
845,300	121,818.50	14.4113	121,204.80	14.3387
845,400	121,833.00	14.4113	121,219.15	14.3387
845,500	121,847.50	14.4113	121,233.80	14.3387
845,600	121,862.00	14.4113	121,248.15	14.3387
845,700	121,876.50	14.4113	121,262.75	14.3387
845,800	121,891.00	14.4113	121,277.10	14.3387
845,900	121,905.50	14.4113	121,291.75	14.3388
846,000	121,920.00	14.4113	121,306.35	14.3388
846,100	121,934.50	14.4114	121,320.70	14.3388
846,200	121,949.00	14.4114	121,335.35	14.3388

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
846,300	121,963.50	14.4114	121,349.65	14.3388
846,400	121,978.00	14.4114	121,364.30	14.3389
846,500	121,992.50	14.4114	121,378.65	14.3389
846,600	122,007.00	14.4114	121,393.30	14.3389
846,700	122,021.50	14.4114	121,407.60	14.3389
846,800	122,036.00	14.4114	121,422.25	14.3390
846,900	122,050.50	14.4114	121,436.60	14.3390
847,000	122,065.00	14.4115	121,451.20	14.3390
847,100	122,079.50	14.4115	121,465.85	14.3390
847,200	122,094.00	14.4115	121,480.20	14.3390
847,300	122,108.50	14.4115	121,494.80	14.3391
847,400	122,123.00	14.4115	121,509.15	14.3391
847,500	122,137.50	14.4115	121,523.80	14.3391
847,600	122,152.00	14.4115	121,538.15	14.3391
847,700	122,166.50	14.4115	121,552.75	14.3391
847,800	122,181.00	14.4115	121,567.10	14.3391
847,900	122,195.50	14.4115	121,581.75	14.3392
848,000	122,210.00	14.4116	121,596.35	14.3392
848,100	122,224.50	14.4116	121,610.70	14.3392
848,200	122,239.00	14.4116	121,625.35	14.3392
848,300	122,253.50	14.4116	121,639.65	14.3392
848,400	122,268.00	14.4116	121,654.30	14.3393
848,500	122,282.50	14.4116	121,668.65	14.3393
848,600	122,297.00	14.4116	121,683.30	14.3393
848,700	122,311.50	14.4116	121,697.60	14.3393
848,800	122,326.00	14.4116	121,712.25	14.3393
848,900	122,340.50	14.4117	121,726.60	14.3393
849,000	122,355.00	14.4117	121,741.20	14.3394
849,100	122,369.50	14.4117	121,755.85	14.3394
849,200	122,384.00	14.4117	121,770.20	14.3394
849,300	122,398.50	14.4117	121,784.80	14.3394
849,400	122,413.00	14.4117	121,799.15	14.3394
849,500	122,427.50	14.4117	121,813.80	14.3395
849,600	122,442.00	14.4117	121,828.15	14.3395
849,700	122,456.50	14.4117	121,842.75	14.3395
849,800	122,471.00	14.4117	121,857.10	14.3395
849,900	122,485.50	14.4118	121,871.75	14.3395
850,000	122,500.00	14.4118	121,886.35	14.3396
850,100	122,514.50	14.4118	121,900.70	14.3396
850,200	122,529.00	14.4118	121,915.35	14.3396
850,300	122,543.50	14.4118	121,929.65	14.3396
850,400	122,558.00	14.4118	121,944.30	14.3396
850,500	122,572.50	14.4118	121,958.65	14.3396
850,600	122,587.00	14.4118	121,973.30	14.3397
850,700	122,601.50	14.4118	121,987.60	14.3397
850,800	122,616.00	14.4118	122,002.25	14.3397
850,900	122,630.50	14.4119	122,016.60	14.3397

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
851,000	122,645.00	14.4119	122,031.20	14.3397
851,100	122,659.50	14.4119	122,045.85	14.3398
851,200	122,674.00	14.4119	122,060.20	14.3398
851,300	122,688.50	14.4119	122,074.80	14.3398
851,400	122,703.00	14.4119	122,089.15	14.3398
851,500	122,717.50	14.4119	122,103.80	14.3398
851,600	122,732.00	14.4119	122,118.15	14.3398
851,700	122,746.50	14.4119	122,132.75	14.3399
851,800	122,761.00	14.4120	122,147.10	14.3399
851,900	122,775.50	14.4120	122,161.75	14.3399
852,000	122,790.00	14.4120	122,176.35	14.3399
852,100	122,804.50	14.4120	122,190.70	14.3399
852,200	122,819.00	14.4120	122,205.35	14.3400
852,300	122,833.50	14.4120	122,219.65	14.3400
852,400	122,848.00	14.4120	122,234.30	14.3400
852,500	122,862.50	14.4120	122,248.65	14.3400
852,600	122,877.00	14.4120	122,263.30	14.3401
852,700	122,891.50	14.4120	122,277.60	14.3401
852,800	122,906.00	14.4121	122,292.25	14.3401
852,900	122,920.50	14.4121	122,306.60	14.3401
853,000	122,935.00	14.4121	122,321.20	14.3401
853,100	122,949.50	14.4121	122,335.85	14.3402
853,200	122,964.00	14.4121	122,350.20	14.3402
853,300	122,978.50	14.4121	122,364.80	14.3402
853,400	122,993.00	14.4121	122,379.15	14.3402
853,500	123,007.50	14.4121	122,393.80	14.3402
853,600	123,022.00	14.4121	122,408.15	14.3402
853,700	123,036.50	14.4121	122,422.75	14.3403
853,800	123,051.00	14.4122	122,437.10	14.3403
853,900	123,065.50	14.4122	122,451.75	14.3403
854,000	123,080.00	14.4122	122,466.35	14.3403
854,100	123,094.50	14.4122	122,480.70	14.3403
854,200	123,109.00	14.4122	122,495.35	14.3404
854,300	123,123.50	14.4122	122,509.65	14.3404
854,400	123,138.00	14.4122	122,524.30	14.3404
854,500	123,152.50	14.4122	122,538.65	14.3404
854,600	123,167.00	14.4122	122,553.30	14.3404
854,700	123,181.50	14.4122	122,567.60	14.3404
854,800	123,196.00	14.4123	122,582.25	14.3405
854,900	123,210.50	14.4123	122,596.60	14.3405
855,000	123,225.00	14.4123	122,611.20	14.3405
855,100	123,239.50	14.4123	122,625.85	14.3405
855,200	123,254.00	14.4123	122,640.20	14.3405
855,300	123,268.50	14.4123	122,654.80	14.3406
855,400	123,283.00	14.4123	122,669.15	14.3406
855,500	123,297.50	14.4123	122,683.80	14.3406
855,600	123,312.00	14.4123	122,698.15	14.3406

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
855,700	123,326.50	14.4124	122,712.75	14.3406
855,800	123,341.00	14.4124	122,727.10	14.3406
855,900	123,355.50	14.4124	122,741.75	14.3407
856,000	123,370.00	14.4124	122,756.35	14.3407
856,100	123,384.50	14.4124	122,770.70	14.3407
856,200	123,399.00	14.4124	122,785.35	14.3407
856,300	123,413.50	14.4124	122,799.70	14.3407
856,400	123,428.00	14.4124	122,814.30	14.3408
856,500	123,442.50	14.4124	122,828.65	14.3408
856,600	123,457.00	14.4124	122,843.30	14.3408
856,700	123,471.50	14.4125	122,857.60	14.3408
856,800	123,486.00	14.4125	122,872.25	14.3408
856,900	123,500.50	14.4125	122,886.60	14.3408
857,000	123,515.00	14.4125	122,901.20	14.3409
857,100	123,529.50	14.4125	122,915.85	14.3409
857,200	123,544.00	14.4125	122,930.20	14.3409
857,300	123,558.50	14.4125	122,944.80	14.3409
857,400	123,573.00	14.4125	122,959.15	14.3409
857,500	123,587.50	14.4125	122,973.80	14.3410
857,600	123,602.00	14.4125	122,988.15	14.3410
857,700	123,616.50	14.4126	123,002.75	14.3410
857,800	123,631.00	14.4126	123,017.10	14.3410
857,900	123,645.50	14.4126	123,031.75	14.3410
858,000	123,660.00	14.4126	123,046.35	14.3411
858,100	123,674.50	14.4126	123,060.70	14.3411
858,200	123,689.00	14.4126	123,075.35	14.3411
858,300	123,703.50	14.4126	123,089.70	14.3411
858,400	123,718.00	14.4126	123,104.30	14.3411
858,500	123,732.50	14.4126	123,118.65	14.3411
858,600	123,747.00	14.4126	123,133.30	14.3412
858,700	123,761.50	14.4127	123,147.60	14.3412
858,800	123,776.00	14.4127	123,162.25	14.3412
858,900	123,790.50	14.4127	123,176.60	14.3412
859,000	123,805.00	14.4127	123,191.20	14.3412
859,100	123,819.50	14.4127	123,205.85	14.3413
859,200	123,834.00	14.4127	123,220.20	14.3413
859,300	123,848.50	14.4127	123,234.80	14.3413
859,400	123,863.00	14.4127	123,249.15	14.3413
859,500	123,877.50	14.4127	123,263.80	14.3413
859,600	123,892.00	14.4128	123,278.15	14.3413
859,700	123,906.50	14.4128	123,292.75	14.3414
859,800	123,921.00	14.4128	123,307.10	14.3414
859,900	123,935.50	14.4128	123,321.75	14.3414
860,000	123,950.00	14.4128	123,336.35	14.3414
860,100	123,964.50	14.4128	123,350.70	14.3414
860,200	123,979.00	14.4128	123,365.35	14.3415
860,300	123,993.50	14.4128	123,379.70	14.3415

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
860,400	124,008.00	14.4128	123,394.30	14.3415
860,500	124,022.50	14.4128	123,408.65	14.3415
860,600	124,037.00	14.4129	123,423.30	14.3415
860,700	124,051.50	14.4129	123,437.60	14.3415
860,800	124,066.00	14.4129	123,452.25	14.3416
860,900	124,080.50	14.4129	123,466.60	14.3416
861,000	124,095.00	14.4129	123,481.20	14.3416
861,100	124,109.50	14.4129	123,495.85	14.3416
861,200	124,124.00	14.4129	123,510.20	14.3416
861,300	124,138.50	14.4129	123,524.80	14.3417
861,400	124,153.00	14.4129	123,539.15	14.3417
861,500	124,167.50	14.4129	123,553.80	14.3417
861,600	124,182.00	14.4130	123,568.15	14.3417
861,700	124,196.50	14.4130	123,582.75	14.3417
861,800	124,211.00	14.4130	123,597.10	14.3417
861,900	124,225.50	14.4130	123,611.75	14.3418
862,000	124,240.00	14.4130	123,626.35	14.3418
862,100	124,254.50	14.4130	123,640.70	14.3418
862,200	124,269.00	14.4130	123,655.35	14.3418
862,300	124,283.50	14.4130	123,669.70	14.3418
862,400	124,298.00	14.4130	123,684.30	14.3419
862,500	124,312.50	14.4130	123,698.65	14.3419
862,600	124,327.00	14.4131	123,713.30	14.3419
862,700	124,341.50	14.4131	123,727.60	14.3419
862,800	124,356.00	14.4131	123,742.25	14.3419
862,900	124,370.50	14.4131	123,756.60	14.3419
863,000	124,385.00	14.4131	123,771.20	14.3420
863,100	124,399.50	14.4131	123,785.85	14.3420
863,200	124,414.00	14.4131	123,800.20	14.3420
863,300	124,428.50	14.4131	123,814.80	14.3420
863,400	124,443.00	14.4131	123,829.15	14.3420
863,500	124,457.50	14.4131	123,843.80	14.3421
863,600	124,472.00	14.4132	123,858.15	14.3421
863,700	124,486.50	14.4132	123,872.75	14.3421
863,800	124,501.00	14.4132	123,887.10	14.3421
863,900	124,515.50	14.4132	123,901.75	14.3421
864,000	124,530.00	14.4132	123,916.35	14.3422
864,100	124,544.50	14.4132	123,930.70	14.3422
864,200	124,559.00	14.4132	123,945.35	14.3422
864,300	124,573.50	14.4132	123,959.70	14.3422
864,400	124,588.00	14.4132	123,974.30	14.3422
864,500	124,602.50	14.4132	123,988.65	14.3422
864,600	124,617.00	14.4133	124,003.30	14.3423
864,700	124,631.50	14.4133	124,017.60	14.3423
864,800	124,646.00	14.4133	124,032.25	14.3423
864,900	124,660.50	14.4133	124,046.60	14.3423
865,000	124,675.00	14.4133	124,061.20	14.3423

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
865,100	124,689.50	14.4133	124,075.85	14.3424
865,200	124,704.00	14.4133	124,090.20	14.3424
865,300	124,718.50	14.4133	124,104.80	14.3424
865,400	124,733.00	14.4133	124,119.15	14.3424
865,500	124,747.50	14.4133	124,133.80	14.3424
865,600	124,762.00	14.4134	124,148.15	14.3424
865,700	124,776.50	14.4134	124,162.75	14.3425
865,800	124,791.00	14.4134	124,177.10	14.3425
865,900	124,805.50	14.4134	124,191.75	14.3425
866,000	124,820.00	14.4134	124,206.35	14.3425
866,100	124,834.50	14.4134	124,220.70	14.3425
866,200	124,849.00	14.4134	124,235.35	14.3426
866,300	124,863.50	14.4134	124,249.70	14.3426
866,400	124,878.00	14.4134	124,264.30	14.3426
866,500	124,892.50	14.4134	124,278.65	14.3426
866,600	124,907.00	14.4135	124,293.30	14.3426
866,700	124,921.50	14.4135	124,307.60	14.3426
866,800	124,936.00	14.4135	124,322.25	14.3427
866,900	124,950.50	14.4135	124,336.60	14.3427
867,000	124,965.00	14.4135	124,351.20	14.3427
867,100	124,979.50	14.4135	124,365.85	14.3427
867,200	124,994.00	14.4135	124,380.20	14.3427
867,300	125,008.50	14.4135	124,394.80	14.3428
867,400	125,023.00	14.4135	124,409.15	14.3428
867,500	125,037.50	14.4135	124,423.80	14.3428
867,600	125,052.00	14.4136	124,438.15	14.3428
867,700	125,066.50	14.4136	124,452.75	14.3428
867,800	125,081.00	14.4136	124,467.10	14.3428
867,900	125,095.50	14.4136	124,481.75	14.3429
868,000	125,110.00	14.4136	124,496.35	14.3429
868,100	125,124.50	14.4136	124,510.70	14.3429
868,200	125,139.00	14.4136	124,525.35	14.3429
868,300	125,153.50	14.4136	124,539.70	14.3429
868,400	125,168.00	14.4136	124,554.30	14.3430
868,500	125,182.50	14.4136	124,568.65	14.3430
868,600	125,197.00	14.4137	124,583.30	14.3430
868,700	125,211.50	14.4137	124,597.60	14.3430
868,800	125,226.00	14.4137	124,612.25	14.3430
868,900	125,240.50	14.4137	124,626.60	14.3430
869,000	125,255.00	14.4137	124,641.20	14.3431
869,100	125,269.50	14.4137	124,655.85	14.3431
869,200	125,284.00	14.4137	124,670.20	14.3431
869,300	125,298.50	14.4137	124,684.80	14.3431
869,400	125,313.00	14.4137	124,699.15	14.3431
869,500	125,327.50	14.4137	124,713.80	14.3432
869,600	125,342.00	14.4138	124,728.15	14.3432
869,700	125,356.50	14.4138	124,742.75	14.3432



Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
869,800	125,371.00	14.4138	124,757.10	14.3432
869,900	125,385.50	14.4138	124,771.75	14.3432
870,000	125,400.00	14.4138	124,786.35	14.3433
870,100	125,414.50	14.4138	124,800.70	14.3433
870,200	125,429.00	14.4138	124,815.35	14.3433
870,300	125,443.50	14.4138	124,829.70	14.3433
870,400	125,458.00	14.4138	124,844.30	14.3433
870,500	125,472.50	14.4138	124,858.65	14.3433
870,600	125,487.00	14.4139	124,873.30	14.3434
870,700	125,501.50	14.4139	124,887.60	14.3434
870,800	125,516.00	14.4139	124,902.25	14.3434
870,900	125,530.50	14.4139	124,916.60	14.3434
871,000	125,545.00	14.4139	124,931.20	14.3434
871,100	125,559.50	14.4139	124,945.85	14.3435
871,200	125,574.00	14.4139	124,960.20	14.3435
871,300	125,588.50	14.4139	124,974.80	14.3435
871,400	125,603.00	14.4139	124,989.15	14.3435
871,500	125,617.50	14.4139	125,003.80	14.3435
871,600	125,632.00	14.4140	125,018.15	14.3435
871,700	125,646.50	14.4140	125,032.75	14.3436
871,800	125,661.00	14.4140	125,047.10	14.3436
871,900	125,675.50	14.4140	125,061.75	14.3436
872,000	125,690.00	14.4140	125,076.35	14.3436
872,100	125,704.50	14.4140	125,090.70	14.3436
872,200	125,719.00	14.4140	125,105.35	14.3437
872,300	125,733.50	14.4140	125,119.70	14.3437
872,400	125,748.00	14.4140	125,134.30	14.3437
872,500	125,762.50	14.4140	125,148.65	14.3437
872,600	125,777.00	14.4140	125,163.30	14.3437
872,700	125,791.50	14.4141	125,177.60	14.3437
872,800	125,806.00	14.4141	125,192.25	14.3438
872,900	125,820.50	14.4141	125,206.60	14.3438
873,000	125,835.00	14.4141	125,221.20	14.3438
873,100	125,849.50	14.4141	125,235.85	14.3438
873,200	125,864.00	14.4141	125,250.20	14.3438
873,300	125,878.50	14.4141	125,264.80	14.3438
873,400	125,893.00	14.4141	125,279.15	14.3438
873,500	125,907.50	14.4141	125,293.80	14.3439
873,600	125,922.00	14.4141	125,308.15	14.3439
873,700	125,936.50	14.4142	125,322.75	14.3439
873,800	125,951.00	14.4142	125,337.10	14.3439
873,900	125,965.50	14.4142	125,351.75	14.3439
874,000	125,980.00	14.4142	125,366.35	14.3440
874,100	125,994.50	14.4142	125,380.70	14.3440
874,200	126,009.00	14.4142	125,395.35	14.3440
874,300	126,023.50	14.4142	125,409.70	14.3440
874,400	126,038.00	14.4142	125,424.30	14.3440

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
874,500	126,052.50	14.4142	125,438.65	14.3440
874,600	126,067.00	14.4142	125,453.30	14.3441
874,700	126,081.50	14.4143	125,467.60	14.3441
874,800	126,096.00	14.4143	125,482.25	14.3441
874,900	126,110.50	14.4143	125,496.60	14.3441
875,000	126,125.00	14.4143	125,511.20	14.3441
875,100	126,139.50	14.4143	125,525.85	14.3442
875,200	126,154.00	14.4143	125,540.20	14.3442
875,300	126,168.50	14.4143	125,554.80	14.3442
875,400	126,183.00	14.4143	125,569.15	14.3442
875,500	126,197.50	14.4143	125,583.80	14.3442
875,600	126,212.00	14.4143	125,598.15	14.3442
875,700	126,226.50	14.4144	125,612.75	14.3443
875,800	126,241.00	14.4144	125,627.10	14.3443
875,900	126,255.50	14.4144	125,641.75	14.3443
876,000	126,270.00	14.4144	125,656.35	14.3443
876,100	126,284.50	14.4144	125,670.70	14.3443
876,200	126,299.00	14.4144	125,685.35	14.3444
876,300	126,313.50	14.4144	125,699.70	14.3444
876,400	126,328.00	14.4144	125,714.30	14.3444
876,500	126,342.50	14.4144	125,728.65	14.3444
876,600	126,357.00	14.4144	125,743.30	14.3444
876,700	126,371.50	14.4145	125,757.60	14.3444
876,800	126,386.00	14.4145	125,772.25	14.3445
876,900	126,400.50	14.4145	125,786.60	14.3445
877,000	126,415.00	14.4145	125,801.20	14.3445
877,100	126,429.50	14.4145	125,815.85	14.3445
877,200	126,444.00	14.4145	125,830.20	14.3445
877,300	126,458.50	14.4145	125,844.80	14.3446
877,400	126,473.00	14.4145	125,859.15	14.3446
877,500	126,487.50	14.4145	125,873.80	14.3446
877,600	126,502.00	14.4145	125,888.15	14.3446
877,700	126,516.50	14.4145	125,902.75	14.3446
877,800	126,531.00	14.4146	125,917.10	14.3446
877,900	126,545.50	14.4146	125,931.75	14.3447
878,000	126,560.00	14.4146	125,946.35	14.3447
878,100	126,574.50	14.4146	125,960.70	14.3447
878,200	126,589.00	14.4146	125,975.35	14.3447
878,300	126,603.50	14.4146	125,989.70	14.3447
878,400	126,618.00	14.4146	126,004.30	14.3448
878,500	126,632.50	14.4146	126,018.65	14.3448
878,600	126,647.00	14.4146	126,033.30	14.3448
878,700	126,661.50	14.4146	126,047.60	14.3448
878,800	126,676.00	14.4147	126,062.25	14.3448
878,900	126,690.50	14.4147	126,076.60	14.3448
879,000	126,705.00	14.4147	126,091.20	14.3448
879,100	126,719.50	14.4147	126,105.85	14.3449

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
879,200	126,734.00	14.4147	126,120.20	14.3449
879,300	126,748.50	14.4147	126,134.80	14.3449
879,400	126,763.00	14.4147	126,149.15	14.3449
879,500	126,777.50	14.4147	126,163.80	14.3449
879,600	126,792.00	14.4147	126,178.15	14.3449
879,700	126,806.50	14.4147	126,192.75	14.3450
879,800	126,821.00	14.4148	126,207.10	14.3450
879,900	126,835.50	14.4148	126,221.75	14.3450
880,000	126,850.00	14.4148	126,236.35	14.3450
880,100	126,864.50	14.4148	126,250.70	14.3450
880,200	126,879.00	14.4148	126,265.35	14.3451
880,300	126,893.50	14.4148	126,279.70	14.3451
880,400	126,908.00	14.4148	126,294.30	14.3451
880,500	126,922.50	14.4148	126,308.65	14.3451
880,600	126,937.00	14.4148	126,323.30	14.3451
880,700	126,951.50	14.4148	126,337.60	14.3451
880,800	126,966.00	14.4149	126,352.25	14.3452
880,900	126,980.50	14.4149	126,366.60	14.3452
881,000	126,995.00	14.4149	126,381.20	14.3452
881,100	127,009.50	14.4149	126,395.85	14.3452
881,200	127,024.00	14.4149	126,410.20	14.3452
881,300	127,038.50	14.4149	126,424.80	14.3453
881,400	127,053.00	14.4149	126,439.15	14.3453
881,500	127,067.50	14.4149	126,453.80	14.3453
881,600	127,082.00	14.4149	126,468.15	14.3453
881,700	127,096.50	14.4149	126,482.75	14.3453
881,800	127,111.00	14.4149	126,497.10	14.3453
881,900	127,125.50	14.4150	126,511.75	14.3454
882,000	127,140.00	14.4150	126,526.35	14.3454
882,100	127,154.50	14.4150	126,540.70	14.3454
882,200	127,169.00	14.4150	126,555.35	14.3454
882,300	127,183.50	14.4150	126,569.70	14.3454
882,400	127,198.00	14.4150	126,584.30	14.3455
882,500	127,212.50	14.4150	126,598.65	14.3455
882,600	127,227.00	14.4150	126,613.30	14.3455
882,700	127,241.50	14.4150	126,627.60	14.3455
882,800	127,256.00	14.4150	126,642.25	14.3455
882,900	127,270.50	14.4151	126,656.60	14.3455
883,000	127,285.00	14.4151	126,671.20	14.3456
883,100	127,299.50	14.4151	126,685.85	14.3456
883,200	127,314.00	14.4151	126,700.20	14.3456
883,300	127,328.50	14.4151	126,714.80	14.3456
883,400	127,343.00	14.4151	126,729.15	14.3456
883,500	127,357.50	14.4151	126,743.80	14.3456
883,600	127,372.00	14.4151	126,758.15	14.3456
883,700	127,386.50	14.4151	126,772.75	14.3457
883,800	127,401.00	14.4151	126,787.10	14.3457

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
883,900	127,415.50	14.4151	126,801.75	14.3457
884,000	127,430.00	14.4152	126,816.35	14.3457
884,100	127,444.50	14.4152	126,830.70	14.3457
884,200	127,459.00	14.4152	126,845.35	14.3458
884,300	127,473.50	14.4152	126,859.70	14.3458
884,400	127,488.00	14.4152	126,874.30	14.3458
884,500	127,502.50	14.4152	126,888.65	14.3458
884,600	127,517.00	14.4152	126,903.30	14.3458
884,700	127,531.50	14.4152	126,917.65	14.3458
884,800	127,546.00	14.4152	126,932.25	14.3459
884,900	127,560.50	14.4152	126,946.60	14.3459
885,000	127,575.00	14.4153	126,961.20	14.3459
885,100	127,589.50	14.4153	126,975.85	14.3459
885,200	127,604.00	14.4153	126,990.20	14.3459
885,300	127,618.50	14.4153	127,004.80	14.3460
885,400	127,633.00	14.4153	127,019.15	14.3460
885,500	127,647.50	14.4153	127,033.80	14.3460
885,600	127,662.00	14.4153	127,048.15	14.3460
885,700	127,676.50	14.4153	127,062.75	14.3460
885,800	127,691.00	14.4153	127,077.10	14.3460
885,900	127,705.50	14.4153	127,091.75	14.3461
886,000	127,720.00	14.4153	127,106.35	14.3461
886,100	127,734.50	14.4154	127,120.70	14.3461
886,200	127,749.00	14.4154	127,135.35	14.3461
886,300	127,763.50	14.4154	127,149.70	14.3461
886,400	127,778.00	14.4154	127,164.30	14.3462
886,500	127,792.50	14.4154	127,178.65	14.3462
886,600	127,807.00	14.4154	127,193.30	14.3462
886,700	127,821.50	14.4154	127,207.65	14.3462
886,800	127,836.00	14.4154	127,222.25	14.3462
886,900	127,850.50	14.4154	127,236.60	14.3462
887,000	127,865.00	14.4154	127,251.20	14.3462
887,100	127,879.50	14.4155	127,265.85	14.3463
887,200	127,894.00	14.4155	127,280.20	14.3463
887,300	127,908.50	14.4155	127,294.80	14.3463
887,400	127,923.00	14.4155	127,309.15	14.3463
887,500	127,937.50	14.4155	127,323.80	14.3463
887,600	127,952.00	14.4155	127,338.15	14.3463
887,700	127,966.50	14.4155	127,352.75	14.3464
887,800	127,981.00	14.4155	127,367.10	14.3464
887,900	127,995.50	14.4155	127,381.75	14.3464
888,000	128,010.00	14.4155	127,396.35	14.3464
888,100	128,024.50	14.4156	127,410.70	14.3464
888,200	128,039.00	14.4156	127,425.35	14.3465
888,300	128,053.50	14.4156	127,439.70	14.3465
888,400	128,068.00	14.4156	127,454.30	14.3465
888,500	128,082.50	14.4156	127,468.65	14.3465

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
888,600	128,097.00	14.4156	127,483.30	14.3465
888,700	128,111.50	14.4156	127,497.65	14.3465
888,800	128,126.00	14.4156	127,512.25	14.3466
888,900	128,140.50	14.4156	127,526.60	14.3466
889,000	128,155.00	14.4156	127,541.20	14.3466
889,100	128,169.50	14.4156	127,555.85	14.3466
889,200	128,184.00	14.4157	127,570.20	14.3466
889,300	128,198.50	14.4157	127,584.80	14.3467
889,400	128,213.00	14.4157	127,599.15	14.3467
889,500	128,227.50	14.4157	127,613.80	14.3467
889,600	128,242.00	14.4157	127,628.15	14.3467
889,700	128,256.50	14.4157	127,642.75	14.3467
889,800	128,271.00	14.4157	127,657.10	14.3467
889,900	128,285.50	14.4157	127,671.75	14.3468
890,000	128,300.00	14.4157	127,686.35	14.3468
890,100	128,314.50	14.4157	127,700.70	14.3468
890,200	128,329.00	14.4157	127,715.35	14.3468
890,300	128,343.50	14.4158	127,729.70	14.3468
890,400	128,358.00	14.4158	127,744.30	14.3468
890,500	128,372.50	14.4158	127,758.65	14.3468
890,600	128,387.00	14.4158	127,773.30	14.3469
890,700	128,401.50	14.4158	127,787.65	14.3469
890,800	128,416.00	14.4158	127,802.25	14.3469
890,900	128,430.50	14.4158	127,816.60	14.3469
891,000	128,445.00	14.4158	127,831.20	14.3469
891,100	128,459.50	14.4158	127,845.85	14.3470
891,200	128,474.00	14.4158	127,860.20	14.3470
891,300	128,488.50	14.4159	127,874.80	14.3470
891,400	128,503.00	14.4159	127,889.15	14.3470
891,500	128,517.50	14.4159	127,903.80	14.3470
891,600	128,532.00	14.4159	127,918.15	14.3470
891,700	128,546.50	14.4159	127,932.75	14.3471
891,800	128,561.00	14.4159	127,947.10	14.3471
891,900	128,575.50	14.4159	127,961.75	14.3471
892,000	128,590.00	14.4159	127,976.35	14.3471
892,100	128,604.50	14.4159	127,990.70	14.3471
892,200	128,619.00	14.4159	128,005.35	14.3472
892,300	128,633.50	14.4159	128,019.70	14.3472
892,400	128,648.00	14.4160	128,034.30	14.3472
892,500	128,662.50	14.4160	128,048.65	14.3472
892,600	128,677.00	14.4160	128,063.30	14.3472
892,700	128,691.50	14.4160	128,077.65	14.3472
892,800	128,706.00	14.4160	128,092.25	14.3473
892,900	128,720.50	14.4160	128,106.60	14.3473
893,000	128,735.00	14.4160	128,121.20	14.3473
893,100	128,749.50	14.4160	128,135.85	14.3473
893,200	128,764.00	14.4160	128,150.20	14.3473

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
893,300	128,778.50	14.4160	128,164.80	14.3473
893,400	128,793.00	14.4161	128,179.15	14.3473
893,500	128,807.50	14.4161	128,193.80	14.3474
893,600	128,822.00	14.4161	128,208.15	14.3474
893,700	128,836.50	14.4161	128,222.75	14.3474
893,800	128,851.00	14.4161	128,237.10	14.3474
893,900	128,865.50	14.4161	128,251.75	14.3474
894,000	128,880.00	14.4161	128,266.35	14.3475
894,100	128,894.50	14.4161	128,280.70	14.3475
894,200	128,909.00	14.4161	128,295.35	14.3475
894,300	128,923.50	14.4161	128,309.70	14.3475
894,400	128,938.00	14.4161	128,324.30	14.3475
894,500	128,952.50	14.4162	128,338.65	14.3475
894,600	128,967.00	14.4162	128,353.30	14.3476
894,700	128,981.50	14.4162	128,367.65	14.3476
894,800	128,996.00	14.4162	128,382.25	14.3476
894,900	129,010.50	14.4162	128,396.60	14.3476
895,000	129,025.00	14.4162	128,411.25	14.3476
895,100	129,039.50	14.4162	128,425.85	14.3477
895,200	129,054.00	14.4162	128,440.20	14.3477
895,300	129,068.50	14.4162	128,454.80	14.3477
895,400	129,083.00	14.4162	128,469.15	14.3477
895,500	129,097.50	14.4162	128,483.80	14.3477
895,600	129,112.00	14.4163	128,498.15	14.3477
895,700	129,126.50	14.4163	128,512.75	14.3477
895,800	129,141.00	14.4163	128,527.10	14.3477
895,900	129,155.50	14.4163	128,541.75	14.3478
896,000	129,170.00	14.4163	128,556.35	14.3478
896,100	129,184.50	14.4163	128,570.70	14.3478
896,200	129,199.00	14.4163	128,585.35	14.3478
896,300	129,213.50	14.4163	128,599.70	14.3478
896,400	129,228.00	14.4163	128,614.30	14.3479
896,500	129,242.50	14.4163	128,628.65	14.3479
896,600	129,257.00	14.4164	128,643.30	14.3479
896,700	129,271.50	14.4164	128,657.65	14.3479
896,800	129,286.00	14.4164	128,672.25	14.3479
896,900	129,300.50	14.4164	128,686.60	14.3479
897,000	129,315.00	14.4164	128,701.25	14.3480
897,100	129,329.50	14.4164	128,715.85	14.3480
897,200	129,344.00	14.4164	128,730.20	14.3480
897,300	129,358.50	14.4164	128,744.80	14.3480
897,400	129,373.00	14.4164	128,759.15	14.3480
897,500	129,387.50	14.4164	128,773.80	14.3481
897,600	129,402.00	14.4164	128,788.15	14.3481
897,700	129,416.50	14.4165	128,802.75	14.3481
897,800	129,431.00	14.4165	128,817.10	14.3481
897,900	129,445.50	14.4165	128,831.75	14.3481

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
898,000	129,460.00	14.4165	128,846.35	14.3481
898,100	129,474.50	14.4165	128,860.70	14.3481
898,200	129,489.00	14.4165	128,875.35	14.3482
898,300	129,503.50	14.4165	128,889.70	14.3482
898,400	129,518.00	14.4165	128,904.30	14.3482
898,500	129,532.50	14.4165	128,918.65	14.3482
898,600	129,547.00	14.4165	128,933.30	14.3482
898,700	129,561.50	14.4165	128,947.65	14.3482
898,800	129,576.00	14.4166	128,962.25	14.3483
898,900	129,590.50	14.4166	128,976.60	14.3483
899,000	129,605.00	14.4166	128,991.25	14.3483
899,100	129,619.50	14.4166	129,005.85	14.3483
899,200	129,634.00	14.4166	129,020.20	14.3483
899,300	129,648.50	14.4166	129,034.80	14.3484
899,400	129,663.00	14.4166	129,049.15	14.3484
899,500	129,677.50	14.4166	129,063.80	14.3484
899,600	129,692.00	14.4166	129,078.15	14.3484
899,700	129,706.50	14.4166	129,092.75	14.3484
899,800	129,721.00	14.4166	129,107.10	14.3484
899,900	129,735.50	14.4167	129,121.75	14.3485
900,000	129,750.00	14.4167	129,136.35	14.3485
900,100	129,764.50	14.4167	129,150.70	14.3485
900,200	129,779.00	14.4167	129,165.35	14.3485
900,300	129,793.50	14.4167	129,179.70	14.3485
900,400	129,808.00	14.4167	129,194.30	14.3485
900,500	129,822.50	14.4167	129,208.65	14.3485
900,600	129,837.00	14.4167	129,223.30	14.3486
900,700	129,851.50	14.4167	129,237.65	14.3486
900,800	129,866.00	14.4167	129,252.25	14.3486
900,900	129,880.50	14.4167	129,266.60	14.3486
901,000	129,895.00	14.4168	129,281.25	14.3486
901,100	129,909.50	14.4168	129,295.85	14.3487
901,200	129,924.00	14.4168	129,310.20	14.3487
901,300	129,938.50	14.4168	129,324.80	14.3487
901,400	129,953.00	14.4168	129,339.15	14.3487
901,500	129,967.50	14.4168	129,353.80	14.3487
901,600	129,982.00	14.4168	129,368.15	14.3487
901,700	129,996.50	14.4168	129,382.75	14.3488
901,800	130,011.00	14.4168	129,397.10	14.3488
901,900	130,025.50	14.4168	129,411.75	14.3488
902,000	130,040.00	14.4169	129,426.35	14.3488
902,100	130,054.50	14.4169	129,440.70	14.3488
902,200	130,069.00	14.4169	129,455.35	14.3489
902,300	130,083.50	14.4169	129,469.70	14.3489
902,400	130,098.00	14.4169	129,484.30	14.3489
902,500	130,112.50	14.4169	129,498.65	14.3489
902,600	130,127.00	14.4169	129,513.30	14.3489

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
902,700	130,141.50	14.4169	129,527.65	14.3489
902,800	130,156.00	14.4169	129,542.25	14.3489
902,900	130,170.50	14.4169	129,556.60	14.3489
903,000	130,185.00	14.4169	129,571.25	14.3490
903,100	130,199.50	14.4170	129,585.85	14.3490
903,200	130,214.00	14.4170	129,600.20	14.3490
903,300	130,228.50	14.4170	129,614.80	14.3490
903,400	130,243.00	14.4170	129,629.15	14.3490
903,500	130,257.50	14.4170	129,643.80	14.3491
903,600	130,272.00	14.4170	129,658.15	14.3491
903,700	130,286.50	14.4170	129,672.75	14.3491
903,800	130,301.00	14.4170	129,687.10	14.3491
903,900	130,315.50	14.4170	129,701.75	14.3491
904,000	130,330.00	14.4170	129,716.35	14.3492
904,100	130,344.50	14.4170	129,730.70	14.3492
904,200	130,359.00	14.4171	129,745.35	14.3492
904,300	130,373.50	14.4171	129,759.70	14.3492
904,400	130,388.00	14.4171	129,774.30	14.3492
904,500	130,402.50	14.4171	129,788.65	14.3492
904,600	130,417.00	14.4171	129,803.30	14.3492
904,700	130,431.50	14.4171	129,817.65	14.3492
904,800	130,446.00	14.4171	129,832.25	14.3493
904,900	130,460.50	14.4171	129,846.60	14.3493
905,000	130,475.00	14.4171	129,861.25	14.3493
905,100	130,489.50	14.4171	129,875.85	14.3493
905,200	130,504.00	14.4171	129,890.20	14.3493
905,300	130,518.50	14.4172	129,904.80	14.3494
905,400	130,533.00	14.4172	129,919.15	14.3494
905,500	130,547.50	14.4172	129,933.80	14.3494
905,600	130,562.00	14.4172	129,948.15	14.3494
905,700	130,576.50	14.4172	129,962.75	14.3494
905,800	130,591.00	14.4172	129,977.10	14.3494
905,900	130,605.50	14.4172	129,991.75	14.3495
906,000	130,620.00	14.4172	130,006.35	14.3495
906,100	130,634.50	14.4172	130,020.70	14.3495
906,200	130,649.00	14.4172	130,035.35	14.3495
906,300	130,663.50	14.4172	130,049.70	14.3495
906,400	130,678.00	14.4173	130,064.30	14.3495
906,500	130,692.50	14.4173	130,078.65	14.3495
906,600	130,707.00	14.4173	130,093.30	14.3496
906,700	130,721.50	14.4173	130,107.65	14.3496
906,800	130,736.00	14.4173	130,122.25	14.3496
906,900	130,750.50	14.4173	130,136.60	14.3496
907,000	130,765.00	14.4173	130,151.25	14.3496
907,100	130,779.50	14.4173	130,165.85	14.3497
907,200	130,794.00	14.4173	130,180.20	14.3497
907,300	130,808.50	14.4173	130,194.80	14.3497



Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
907,400	130,823.00	14.4173	130,209.15	14.3497
907,500	130,837.50	14.4174	130,223.80	14.3497
907,600	130,852.00	14.4174	130,238.15	14.3497
907,700	130,866.50	14.4174	130,252.75	14.3498
907,800	130,881.00	14.4174	130,267.10	14.3498
907,900	130,895.50	14.4174	130,281.75	14.3498
908,000	130,910.00	14.4174	130,296.35	14.3498
908,100	130,924.50	14.4174	130,310.70	14.3498
908,200	130,939.00	14.4174	130,325.35	14.3498
908,300	130,953.50	14.4174	130,339.70	14.3498
908,400	130,968.00	14.4174	130,354.30	14.3499
908,500	130,982.50	14.4174	130,368.65	14.3499
908,600	130,997.00	14.4175	130,383.30	14.3499
908,700	131,011.50	14.4175	130,397.65	14.3499
908,800	131,026.00	14.4175	130,412.25	14.3499
908,900	131,040.50	14.4175	130,426.60	14.3499
909,000	131,055.00	14.4175	130,441.25	14.3500
909,100	131,069.50	14.4175	130,455.85	14.3500
909,200	131,084.00	14.4175	130,470.20	14.3500
909,300	131,098.50	14.4175	130,484.80	14.3500
909,400	131,113.00	14.4175	130,499.15	14.3500
909,500	131,127.50	14.4175	130,513.80	14.3501
909,600	131,142.00	14.4175	130,528.15	14.3501
909,700	131,156.50	14.4176	130,542.75	14.3501
909,800	131,171.00	14.4176	130,557.10	14.3501
909,900	131,185.50	14.4176	130,571.75	14.3501
910,000	131,200.00	14.4176	130,586.35	14.3501
910,100	131,214.50	14.4176	130,600.70	14.3501
910,200	131,229.00	14.4176	130,615.35	14.3502
910,300	131,243.50	14.4176	130,629.70	14.3502
910,400	131,258.00	14.4176	130,644.30	14.3502
910,500	131,272.50	14.4176	130,658.65	14.3502
910,600	131,287.00	14.4176	130,673.30	14.3502
910,700	131,301.50	14.4176	130,687.65	14.3502
910,800	131,316.00	14.4177	130,702.25	14.3503
910,900	131,330.50	14.4177	130,716.60	14.3503
911,000	131,345.00	14.4177	130,731.25	14.3503
911,100	131,359.50	14.4177	130,745.85	14.3503
911,200	131,374.00	14.4177	130,760.20	14.3503
911,300	131,388.50	14.4177	130,774.80	14.3504
911,400	131,403.00	14.4177	130,789.15	14.3504
911,500	131,417.50	14.4177	130,803.80	14.3504
911,600	131,432.00	14.4177	130,818.15	14.3504
911,700	131,446.50	14.4177	130,832.75	14.3504
911,800	131,461.00	14.4177	130,847.10	14.3504
911,900	131,475.50	14.4178	130,861.75	14.3504
912,000	131,490.00	14.4178	130,876.35	14.3505

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
912,100	131,504.50	14.4178	130,890.70	14.3505
912,200	131,519.00	14.4178	130,905.35	14.3505
912,300	131,533.50	14.4178	130,919.70	14.3505
912,400	131,548.00	14.4178	130,934.30	14.3505
912,500	131,562.50	14.4178	130,948.65	14.3505
912,600	131,577.00	14.4178	130,963.30	14.3506
912,700	131,591.50	14.4178	130,977.65	14.3506
912,800	131,606.00	14.4178	130,992.25	14.3506
912,900	131,620.50	14.4178	131,006.60	14.3506
913,000	131,635.00	14.4179	131,021.25	14.3506
913,100	131,649.50	14.4179	131,035.85	14.3507
913,200	131,664.00	14.4179	131,050.20	14.3507
913,300	131,678.50	14.4179	131,064.80	14.3507
913,400	131,693.00	14.4179	131,079.15	14.3507
913,500	131,707.50	14.4179	131,093.80	14.3507
913,600	131,722.00	14.4179	131,108.15	14.3507
913,700	131,736.50	14.4179	131,122.75	14.3507
913,800	131,751.00	14.4179	131,137.10	14.3507
913,900	131,765.50	14.4179	131,151.75	14.3508
914,000	131,780.00	14.4179	131,166.35	14.3508
914,100	131,794.50	14.4180	131,180.70	14.3508
914,200	131,809.00	14.4180	131,195.35	14.3508
914,300	131,823.50	14.4180	131,209.70	14.3508
914,400	131,838.00	14.4180	131,224.30	14.3509
914,500	131,852.50	14.4180	131,238.65	14.3509
914,600	131,867.00	14.4180	131,253.30	14.3509
914,700	131,881.50	14.4180	131,267.65	14.3509
914,800	131,896.00	14.4180	131,282.25	14.3509
914,900	131,910.50	14.4180	131,296.60	14.3509
915,000	131,925.00	14.4180	131,311.25	14.3510
915,100	131,939.50	14.4180	131,325.85	14.3510
915,200	131,954.00	14.4181	131,340.20	14.3510
915,300	131,968.50	14.4181	131,354.80	14.3510
915,400	131,983.00	14.4181	131,369.15	14.3510
915,500	131,997.50	14.4181	131,383.80	14.3510
915,600	132,012.00	14.4181	131,398.15	14.3510
915,700	132,026.50	14.4181	131,412.75	14.3511
915,800	132,041.00	14.4181	131,427.10	14.3511
915,900	132,055.50	14.4181	131,441.75	14.3511
916,000	132,070.00	14.4181	131,456.35	14.3511
916,100	132,084.50	14.4181	131,470.70	14.3511
916,200	132,099.00	14.4181	131,485.35	14.3512
916,300	132,113.50	14.4181	131,499.70	14.3512
916,400	132,128.00	14.4182	131,514.30	14.3512
916,500	132,142.50	14.4182	131,528.65	14.3512
916,600	132,157.00	14.4182	131,543.30	14.3512
916,700	132,171.50	14.4182	131,557.65	14.3512

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
916,800	132,186.00	14.4182	131,572.25	14.3512
916,900	132,200.50	14.4182	131,586.60	14.3512
917,000	132,215.00	14.4182	131,601.25	14.3513
917,100	132,229.50	14.4182	131,615.85	14.3513
917,200	132,244.00	14.4182	131,630.20	14.3513
917,300	132,258.50	14.4182	131,644.80	14.3513
917,400	132,273.00	14.4182	131,659.15	14.3513
917,500	132,287.50	14.4183	131,673.80	14.3514
917,600	132,302.00	14.4183	131,688.15	14.3514
917,700	132,316.50	14.4183	131,702.75	14.3514
917,800	132,331.00	14.4183	131,717.10	14.3514
917,900	132,345.50	14.4183	131,731.75	14.3514
918,000	132,360.00	14.4183	131,746.35	14.3515
918,100	132,374.50	14.4183	131,760.70	14.3515
918,200	132,389.00	14.4183	131,775.35	14.3515
918,300	132,403.50	14.4183	131,789.70	14.3515
918,400	132,418.00	14.4183	131,804.30	14.3515
918,500	132,432.50	14.4183	131,818.65	14.3515
918,600	132,447.00	14.4184	131,833.30	14.3515
918,700	132,461.50	14.4184	131,847.65	14.3515
918,800	132,476.00	14.4184	131,862.25	14.3516
918,900	132,490.50	14.4184	131,876.60	14.3516
919,000	132,505.00	14.4184	131,891.25	14.3516
919,100	132,519.50	14.4184	131,905.85	14.3516
919,200	132,534.00	14.4184	131,920.20	14.3516
919,300	132,548.50	14.4184	131,934.80	14.3517
919,400	132,563.00	14.4184	131,949.15	14.3517
919,500	132,577.50	14.4184	131,963.80	14.3517
919,600	132,592.00	14.4184	131,978.15	14.3517
919,700	132,606.50	14.4185	131,992.75	14.3517
919,800	132,621.00	14.4185	132,007.10	14.3517
919,900	132,635.50	14.4185	132,021.75	14.3517
920,000	132,650.00	14.4185	132,036.35	14.3518
920,100	132,664.50	14.4185	132,050.70	14.3518
920,200	132,679.00	14.4185	132,065.35	14.3518
920,300	132,693.50	14.4185	132,079.70	14.3518
920,400	132,708.00	14.4185	132,094.30	14.3518
920,500	132,722.50	14.4185	132,108.65	14.3518
920,600	132,737.00	14.4185	132,123.30	14.3519
920,700	132,751.50	14.4185	132,137.65	14.3519
920,800	132,766.00	14.4185	132,152.25	14.3519
920,900	132,780.50	14.4186	132,166.60	14.3519
921,000	132,795.00	14.4186	132,181.25	14.3519
921,100	132,809.50	14.4186	132,195.85	14.3520
921,200	132,824.00	14.4186	132,210.20	14.3520
921,300	132,838.50	14.4186	132,224.80	14.3520
921,400	132,853.00	14.4186	132,239.20	14.3520

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
921,500	132,867.50	14.4186	132,253.80	14.3520
921,600	132,882.00	14.4186	132,268.15	14.3520
921,700	132,896.50	14.4186	132,282.75	14.3520
921,800	132,911.00	14.4186	132,297.10	14.3520
921,900	132,925.50	14.4186	132,311.75	14.3521
922,000	132,940.00	14.4187	132,326.35	14.3521
922,100	132,954.50	14.4187	132,340.70	14.3521
922,200	132,969.00	14.4187	132,355.35	14.3521
922,300	132,983.50	14.4187	132,369.70	14.3521
922,400	132,998.00	14.4187	132,384.30	14.3522
922,500	133,012.50	14.4187	132,398.65	14.3522
922,600	133,027.00	14.4187	132,413.30	14.3522
922,700	133,041.50	14.4187	132,427.65	14.3522
922,800	133,056.00	14.4187	132,442.25	14.3522
922,900	133,070.50	14.4187	132,456.60	14.3522
923,000	133,085.00	14.4187	132,471.25	14.3522
923,100	133,099.50	14.4188	132,485.85	14.3523
923,200	133,114.00	14.4188	132,500.20	14.3523
923,300	133,128.50	14.4188	132,514.80	14.3523
923,400	133,143.00	14.4188	132,529.20	14.3523
923,500	133,157.50	14.4188	132,543.80	14.3523
923,600	133,172.00	14.4188	132,558.15	14.3523
923,700	133,186.50	14.4188	132,572.75	14.3524
923,800	133,201.00	14.4188	132,587.10	14.3524
923,900	133,215.50	14.4188	132,601.75	14.3524
924,000	133,230.00	14.4188	132,616.35	14.3524
924,100	133,244.50	14.4188	132,630.70	14.3524
924,200	133,259.00	14.4188	132,645.35	14.3524
924,300	133,273.50	14.4189	132,659.70	14.3524
924,400	133,288.00	14.4189	132,674.30	14.3525
924,500	133,302.50	14.4189	132,688.65	14.3525
924,600	133,317.00	14.4189	132,703.30	14.3525
924,700	133,331.50	14.4189	132,717.65	14.3525
924,800	133,346.00	14.4189	132,732.25	14.3525
924,900	133,360.50	14.4189	132,746.60	14.3525
925,000	133,375.00	14.4189	132,761.25	14.3526
925,100	133,389.50	14.4189	132,775.85	14.3526
925,200	133,404.00	14.4189	132,790.20	14.3526
925,300	133,418.50	14.4189	132,804.80	14.3526
925,400	133,433.00	14.4190	132,819.20	14.3526
925,500	133,447.50	14.4190	132,833.80	14.3527
925,600	133,462.00	14.4190	132,848.15	14.3527
925,700	133,476.50	14.4190	132,862.75	14.3527
925,800	133,491.00	14.4190	132,877.10	14.3527
925,900	133,505.50	14.4190	132,891.75	14.3527
926,000	133,520.00	14.4190	132,906.35	14.3527
926,100	133,534.50	14.4190	132,920.70	14.3527

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
926,200	133,549.00	14.4190	132,935.35	14.3528
926,300	133,563.50	14.4190	132,949.70	14.3528
926,400	133,578.00	14.4190	132,964.30	14.3528
926,500	133,592.50	14.4191	132,978.65	14.3528
926,600	133,607.00	14.4191	132,993.30	14.3528
926,700	133,621.50	14.4191	133,007.65	14.3528
926,800	133,636.00	14.4191	133,022.25	14.3529
926,900	133,650.50	14.4191	133,036.60	14.3529
927,000	133,665.00	14.4191	133,051.25	14.3529
927,100	133,679.50	14.4191	133,065.85	14.3529
927,200	133,694.00	14.4191	133,080.20	14.3529
927,300	133,708.50	14.4191	133,094.80	14.3529
927,400	133,723.00	14.4191	133,109.20	14.3529
927,500	133,737.50	14.4191	133,123.80	14.3530
927,600	133,752.00	14.4191	133,138.15	14.3530
927,700	133,766.50	14.4192	133,152.75	14.3530
927,800	133,781.00	14.4192	133,167.10	14.3530
927,900	133,795.50	14.4192	133,181.75	14.3530
928,000	133,810.00	14.4192	133,196.35	14.3531
928,100	133,824.50	14.4192	133,210.70	14.3531
928,200	133,839.00	14.4192	133,225.35	14.3531
928,300	133,853.50	14.4192	133,239.70	14.3531
928,400	133,868.00	14.4192	133,254.30	14.3531
928,500	133,882.50	14.4192	133,268.65	14.3531
928,600	133,897.00	14.4192	133,283.30	14.3531
928,700	133,911.50	14.4192	133,297.65	14.3531
928,800	133,926.00	14.4193	133,312.25	14.3532
928,900	133,940.50	14.4193	133,326.60	14.3532
929,000	133,955.00	14.4193	133,341.25	14.3532
929,100	133,969.50	14.4193	133,355.85	14.3532
929,200	133,984.00	14.4193	133,370.20	14.3532
929,300	133,998.50	14.4193	133,384.80	14.3533
929,400	134,013.00	14.4193	133,399.20	14.3533
929,500	134,027.50	14.4193	133,413.80	14.3533
929,600	134,042.00	14.4193	133,428.15	14.3533
929,700	134,056.50	14.4193	133,442.75	14.3533
929,800	134,071.00	14.4193	133,457.10	14.3533
929,900	134,085.50	14.4193	133,471.75	14.3533
930,000	134,100.00	14.4194	133,486.35	14.3534
930,100	134,114.50	14.4194	133,500.70	14.3534
930,200	134,129.00	14.4194	133,515.35	14.3534
930,300	134,143.50	14.4194	133,529.70	14.3534
930,400	134,158.00	14.4194	133,544.30	14.3534
930,500	134,172.50	14.4194	133,558.65	14.3534
930,600	134,187.00	14.4194	133,573.30	14.3535
930,700	134,201.50	14.4194	133,587.65	14.3535
930,800	134,216.00	14.4194	133,602.25	14.3535

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
930,900	134,230.50	14.4194	133,616.60	14.3535
931,000	134,245.00	14.4194	133,631.25	14.3535
931,100	134,259.50	14.4195	133,645.85	14.3535
931,200	134,274.00	14.4195	133,660.20	14.3535
931,300	134,288.50	14.4195	133,674.80	14.3536
931,400	134,303.00	14.4195	133,689.20	14.3536
931,500	134,317.50	14.4195	133,703.80	14.3536
931,600	134,332.00	14.4195	133,718.15	14.3536
931,700	134,346.50	14.4195	133,732.75	14.3536
931,800	134,361.00	14.4195	133,747.10	14.3536
931,900	134,375.50	14.4195	133,761.75	14.3537
932,000	134,390.00	14.4195	133,776.35	14.3537
932,100	134,404.50	14.4195	133,790.70	14.3537
932,200	134,419.00	14.4195	133,805.35	14.3537
932,300	134,433.50	14.4196	133,819.70	14.3537
932,400	134,448.00	14.4196	133,834.30	14.3537
932,500	134,462.50	14.4196	133,848.65	14.3537
932,600	134,477.00	14.4196	133,863.30	14.3538
932,700	134,491.50	14.4196	133,877.65	14.3538
932,800	134,506.00	14.4196	133,892.25	14.3538
932,900	134,520.50	14.4196	133,906.60	14.3538
933,000	134,535.00	14.4196	133,921.25	14.3538
933,100	134,549.50	14.4196	133,935.85	14.3539
933,200	134,564.00	14.4196	133,950.20	14.3539
933,300	134,578.50	14.4196	133,964.80	14.3539
933,400	134,593.00	14.4196	133,979.20	14.3539
933,500	134,607.50	14.4197	133,993.80	14.3539
933,600	134,622.00	14.4197	134,008.15	14.3539
933,700	134,636.50	14.4197	134,022.75	14.3539
933,800	134,651.00	14.4197	134,037.10	14.3539
933,900	134,665.50	14.4197	134,051.75	14.3540
934,000	134,680.00	14.4197	134,066.35	14.3540
934,100	134,694.50	14.4197	134,080.70	14.3540
934,200	134,709.00	14.4197	134,095.35	14.3540
934,300	134,723.50	14.4197	134,109.70	14.3540
934,400	134,738.00	14.4197	134,124.30	14.3541
934,500	134,752.50	14.4197	134,138.65	14.3541
934,600	134,767.00	14.4198	134,153.30	14.3541
934,700	134,781.50	14.4198	134,167.65	14.3541
934,800	134,796.00	14.4198	134,182.25	14.3541
934,900	134,810.50	14.4198	134,196.60	14.3541
935,000	134,825.00	14.4198	134,211.25	14.3541
935,100	134,839.50	14.4198	134,225.85	14.3542
935,200	134,854.00	14.4198	134,240.20	14.3542
935,300	134,868.50	14.4198	134,254.80	14.3542
935,400	134,883.00	14.4198	134,269.20	14.3542
935,500	134,897.50	14.4198	134,283.80	14.3542

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
935,600	134,912.00	14.4198	134,298.15	14.3542
935,700	134,926.50	14.4198	134,312.75	14.3543
935,800	134,941.00	14.4199	134,327.15	14.3543
935,900	134,955.50	14.4199	134,341.75	14.3543
936,000	134,970.00	14.4199	134,356.35	14.3543
936,100	134,984.50	14.4199	134,370.70	14.3543
936,200	134,999.00	14.4199	134,385.35	14.3543
936,300	135,013.50	14.4199	134,399.70	14.3543
936,400	135,028.00	14.4199	134,414.30	14.3544
936,500	135,042.50	14.4199	134,428.65	14.3544
936,600	135,057.00	14.4199	134,443.30	14.3544
936,700	135,071.50	14.4199	134,457.65	14.3544
936,800	135,086.00	14.4199	134,472.25	14.3544
936,900	135,100.50	14.4199	134,486.60	14.3544
937,000	135,115.00	14.4200	134,501.25	14.3545
937,100	135,129.50	14.4200	134,515.85	14.3545
937,200	135,144.00	14.4200	134,530.20	14.3545
937,300	135,158.50	14.4200	134,544.80	14.3545
937,400	135,173.00	14.4200	134,559.20	14.3545
937,500	135,187.50	14.4200	134,573.80	14.3545
937,600	135,202.00	14.4200	134,588.15	14.3545
937,700	135,216.50	14.4200	134,602.75	14.3546
937,800	135,231.00	14.4200	134,617.15	14.3546
937,900	135,245.50	14.4200	134,631.75	14.3546
938,000	135,260.00	14.4200	134,646.35	14.3546
938,100	135,274.50	14.4201	134,660.70	14.3546
938,200	135,289.00	14.4201	134,675.35	14.3547
938,300	135,303.50	14.4201	134,689.70	14.3547
938,400	135,318.00	14.4201	134,704.30	14.3547
938,500	135,332.50	14.4201	134,718.65	14.3547
938,600	135,347.00	14.4201	134,733.30	14.3547
938,700	135,361.50	14.4201	134,747.65	14.3547
938,800	135,376.00	14.4201	134,762.25	14.3547
938,900	135,390.50	14.4201	134,776.60	14.3547
939,000	135,405.00	14.4201	134,791.25	14.3548
939,100	135,419.50	14.4201	134,805.85	14.3548
939,200	135,434.00	14.4201	134,820.20	14.3548
939,300	135,448.50	14.4202	134,834.80	14.3548
939,400	135,463.00	14.4202	134,849.20	14.3548
939,500	135,477.50	14.4202	134,863.80	14.3548
939,600	135,492.00	14.4202	134,878.15	14.3548
939,700	135,506.50	14.4202	134,892.75	14.3549
939,800	135,521.00	14.4202	134,907.15	14.3549
939,900	135,535.50	14.4202	134,921.75	14.3549
940,000	135,550.00	14.4202	134,936.35	14.3549
940,100	135,564.50	14.4202	134,950.70	14.3549
940,200	135,579.00	14.4202	134,965.35	14.3550

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
940,300	135,593.50	14.4202	134,979.70	14.3550
940,400	135,608.00	14.4202	134,994.30	14.3550
940,500	135,622.50	14.4203	135,008.65	14.3550
940,600	135,637.00	14.4203	135,023.30	14.3550
940,700	135,651.50	14.4203	135,037.65	14.3550
940,800	135,666.00	14.4203	135,052.25	14.3550
940,900	135,680.50	14.4203	135,066.60	14.3550
941,000	135,695.00	14.4203	135,081.25	14.3551
941,100	135,709.50	14.4203	135,095.85	14.3551
941,200	135,724.00	14.4203	135,110.20	14.3551
941,300	135,738.50	14.4203	135,124.80	14.3551
941,400	135,753.00	14.4203	135,139.20	14.3551
941,500	135,767.50	14.4203	135,153.80	14.3552
941,600	135,782.00	14.4203	135,168.15	14.3552
941,700	135,796.50	14.4204	135,182.75	14.3552
941,800	135,811.00	14.4204	135,197.15	14.3552
941,900	135,825.50	14.4204	135,211.75	14.3552
942,000	135,840.00	14.4204	135,226.35	14.3552
942,100	135,854.50	14.4204	135,240.70	14.3552
942,200	135,869.00	14.4204	135,255.35	14.3553
942,300	135,883.50	14.4204	135,269.70	14.3553
942,400	135,898.00	14.4204	135,284.30	14.3553
942,500	135,912.50	14.4204	135,298.65	14.3553
942,600	135,927.00	14.4204	135,313.30	14.3553
942,700	135,941.50	14.4204	135,327.65	14.3553
942,800	135,956.00	14.4204	135,342.25	14.3554
942,900	135,970.50	14.4205	135,356.60	14.3554
943,000	135,985.00	14.4205	135,371.25	14.3554
943,100	135,999.50	14.4205	135,385.85	14.3554
943,200	136,014.00	14.4205	135,400.20	14.3554
943,300	136,028.50	14.4205	135,414.80	14.3554
943,400	136,043.00	14.4205	135,429.20	14.3554
943,500	136,057.50	14.4205	135,443.80	14.3555
943,600	136,072.00	14.4205	135,458.15	14.3555
943,700	136,086.50	14.4205	135,472.75	14.3555
943,800	136,101.00	14.4205	135,487.15	14.3555
943,900	136,115.50	14.4205	135,501.75	14.3555
944,000	136,130.00	14.4206	135,516.35	14.3555
944,100	136,144.50	14.4206	135,530.70	14.3555
944,200	136,159.00	14.4206	135,545.35	14.3556
944,300	136,173.50	14.4206	135,559.70	14.3556
944,400	136,188.00	14.4206	135,574.30	14.3556
944,500	136,202.50	14.4206	135,588.65	14.3556
944,600	136,217.00	14.4206	135,603.30	14.3556
944,700	136,231.50	14.4206	135,617.65	14.3556
944,800	136,246.00	14.4206	135,632.25	14.3557
944,900	136,260.50	14.4206	135,646.60	14.3557



Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
945,000	136,275.00	14.4206	135,661.25	14.3557
945,100	136,289.50	14.4206	135,675.85	14.3557
945,200	136,304.00	14.4207	135,690.20	14.3557
945,300	136,318.50	14.4207	135,704.80	14.3557
945,400	136,333.00	14.4207	135,719.20	14.3557
945,500	136,347.50	14.4207	135,733.80	14.3558
945,600	136,362.00	14.4207	135,748.15	14.3558
945,700	136,376.50	14.4207	135,762.75	14.3558
945,800	136,391.00	14.4207	135,777.15	14.3558
945,900	136,405.50	14.4207	135,791.75	14.3558
946,000	136,420.00	14.4207	135,806.35	14.3559
946,100	136,434.50	14.4207	135,820.70	14.3559
946,200	136,449.00	14.4207	135,835.35	14.3559
946,300	136,463.50	14.4207	135,849.70	14.3559
946,400	136,478.00	14.4208	135,864.30	14.3559
946,500	136,492.50	14.4208	135,878.65	14.3559
946,600	136,507.00	14.4208	135,893.30	14.3559
946,700	136,521.50	14.4208	135,907.65	14.3559
946,800	136,536.00	14.4208	135,922.25	14.3560
946,900	136,550.50	14.4208	135,936.60	14.3560
947,000	136,565.00	14.4208	135,951.25	14.3560
947,100	136,579.50	14.4208	135,965.85	14.3560
947,200	136,594.00	14.4208	135,980.20	14.3560
947,300	136,608.50	14.4208	135,994.80	14.3560
947,400	136,623.00	14.4208	136,009.20	14.3560
947,500	136,637.50	14.4208	136,023.80	14.3561
947,600	136,652.00	14.4209	136,038.15	14.3561
947,700	136,666.50	14.4209	136,052.75	14.3561
947,800	136,681.00	14.4209	136,067.15	14.3561
947,900	136,695.50	14.4209	136,081.75	14.3561
948,000	136,710.00	14.4209	136,096.35	14.3562
948,100	136,724.50	14.4209	136,110.70	14.3562
948,200	136,739.00	14.4209	136,125.35	14.3562
948,300	136,753.50	14.4209	136,139.70	14.3562
948,400	136,768.00	14.4209	136,154.30	14.3562
948,500	136,782.50	14.4209	136,168.65	14.3562
948,600	136,797.00	14.4209	136,183.30	14.3562
948,700	136,811.50	14.4209	136,197.65	14.3562
948,800	136,826.00	14.4210	136,212.25	14.3563
948,900	136,840.50	14.4210	136,226.60	14.3563
949,000	136,855.00	14.4210	136,241.25	14.3563
949,100	136,869.50	14.4210	136,255.85	14.3563
949,200	136,884.00	14.4210	136,270.20	14.3563
949,300	136,898.50	14.4210	136,284.80	14.3563
949,400	136,913.00	14.4210	136,299.20	14.3563
949,500	136,927.50	14.4210	136,313.80	14.3564
949,600	136,942.00	14.4210	136,328.15	14.3564

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
949,700	136,956.50	14.4210	136,342.75	14.3564
949,800	136,971.00	14.4210	136,357.15	14.3564
949,900	136,985.50	14.4210	136,371.75	14.3564
950,000	137,000.00	14.4211	136,386.35	14.3565
950,100	137,014.50	14.4211	136,400.70	14.3565
950,200	137,029.00	14.4211	136,415.35	14.3565
950,300	137,043.50	14.4211	136,429.70	14.3565
950,400	137,058.00	14.4211	136,444.30	14.3565
950,500	137,072.50	14.4211	136,458.65	14.3565
950,600	137,087.00	14.4211	136,473.30	14.3565
950,700	137,101.50	14.4211	136,487.65	14.3565
950,800	137,116.00	14.4211	136,502.25	14.3566
950,900	137,130.50	14.4211	136,516.60	14.3566
951,000	137,145.00	14.4211	136,531.25	14.3566
951,100	137,159.50	14.4211	136,545.85	14.3566
951,200	137,174.00	14.4212	136,560.20	14.3566
951,300	137,188.50	14.4212	136,574.80	14.3567
951,400	137,203.00	14.4212	136,589.20	14.3567
951,500	137,217.50	14.4212	136,603.80	14.3567
951,600	137,232.00	14.4212	136,618.15	14.3567
951,700	137,246.50	14.4212	136,632.75	14.3567
951,800	137,261.00	14.4212	136,647.15	14.3567
951,900	137,275.50	14.4212	136,661.75	14.3567
952,000	137,290.00	14.4212	136,676.35	14.3568
952,100	137,304.50	14.4212	136,690.70	14.3568
952,200	137,319.00	14.4212	136,705.35	14.3568
952,300	137,333.50	14.4212	136,719.70	14.3568
952,400	137,348.00	14.4213	136,734.30	14.3568
952,500	137,362.50	14.4213	136,748.65	14.3568
952,600	137,377.00	14.4213	136,763.30	14.3568
952,700	137,391.50	14.4213	136,777.65	14.3568
952,800	137,406.00	14.4213	136,792.25	14.3569
952,900	137,420.50	14.4213	136,806.60	14.3569
953,000	137,435.00	14.4213	136,821.25	14.3569
953,100	137,449.50	14.4213	136,835.85	14.3569
953,200	137,464.00	14.4213	136,850.20	14.3569
953,300	137,478.50	14.4213	136,864.80	14.3570
953,400	137,493.00	14.4213	136,879.20	14.3570
953,500	137,507.50	14.4213	136,893.80	14.3570
953,600	137,522.00	14.4214	136,908.15	14.3570
953,700	137,536.50	14.4214	136,922.75	14.3570
953,800	137,551.00	14.4214	136,937.15	14.3570
953,900	137,565.50	14.4214	136,951.75	14.3570
954,000	137,580.00	14.4214	136,966.35	14.3571
954,100	137,594.50	14.4214	136,980.70	14.3571
954,200	137,609.00	14.4214	136,995.35	14.3571
954,300	137,623.50	14.4214	137,009.70	14.3571

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
954,400	137,638.00	14.4214	137,024.30	14.3571
954,500	137,652.50	14.4214	137,038.65	14.3571
954,600	137,667.00	14.4214	137,053.30	14.3571
954,700	137,681.50	14.4214	137,067.65	14.3571
954,800	137,696.00	14.4214	137,082.25	14.3572
954,900	137,710.50	14.4215	137,096.60	14.3572
955,000	137,725.00	14.4215	137,111.25	14.3572
955,100	137,739.50	14.4215	137,125.85	14.3572
955,200	137,754.00	14.4215	137,140.20	14.3572
955,300	137,768.50	14.4215	137,154.80	14.3573
955,400	137,783.00	14.4215	137,169.20	14.3573
955,500	137,797.50	14.4215	137,183.80	14.3573
955,600	137,812.00	14.4215	137,198.15	14.3573
955,700	137,826.50	14.4215	137,212.75	14.3573
955,800	137,841.00	14.4215	137,227.15	14.3573
955,900	137,855.50	14.4215	137,241.75	14.3573
956,000	137,870.00	14.4215	137,256.35	14.3574
956,100	137,884.50	14.4216	137,270.70	14.3574
956,200	137,899.00	14.4216	137,285.35	14.3574
956,300	137,913.50	14.4216	137,299.70	14.3574
956,400	137,928.00	14.4216	137,314.30	14.3574
956,500	137,942.50	14.4216	137,328.65	14.3574
956,600	137,957.00	14.4216	137,343.30	14.3574
956,700	137,971.50	14.4216	137,357.65	14.3574
956,800	137,986.00	14.4216	137,372.25	14.3575
956,900	138,000.50	14.4216	137,386.60	14.3575
957,000	138,015.00	14.4216	137,401.25	14.3575
957,100	138,029.50	14.4216	137,415.85	14.3575
957,200	138,044.00	14.4216	137,430.20	14.3575
957,300	138,058.50	14.4217	137,444.80	14.3575
957,400	138,073.00	14.4217	137,459.20	14.3575
957,500	138,087.50	14.4217	137,473.80	14.3576
957,600	138,102.00	14.4217	137,488.15	14.3576
957,700	138,116.50	14.4217	137,502.75	14.3576
957,800	138,131.00	14.4217	137,517.15	14.3576
957,900	138,145.50	14.4217	137,531.75	14.3576
958,000	138,160.00	14.4217	137,546.35	14.3577
958,100	138,174.50	14.4217	137,560.70	14.3577
958,200	138,189.00	14.4217	137,575.35	14.3577
958,300	138,203.50	14.4217	137,589.70	14.3577
958,400	138,218.00	14.4217	137,604.30	14.3577
958,500	138,232.50	14.4218	137,618.65	14.3577
958,600	138,247.00	14.4218	137,633.30	14.3577
958,700	138,261.50	14.4218	137,647.65	14.3577
958,800	138,276.00	14.4218	137,662.25	14.3578
958,900	138,290.50	14.4218	137,676.60	14.3578
959,000	138,305.00	14.4218	137,691.25	14.3578

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
959,100	138,319.50	14.4218	137,705.85	14.3578
959,200	138,334.00	14.4218	137,720.20	14.3578
959,300	138,348.50	14.4218	137,734.80	14.3578
959,400	138,363.00	14.4218	137,749.20	14.3578
959,500	138,377.50	14.4218	137,763.80	14.3579
959,600	138,392.00	14.4218	137,778.15	14.3579
959,700	138,406.50	14.4219	137,792.75	14.3579
959,800	138,421.00	14.4219	137,807.15	14.3579
959,900	138,435.50	14.4219	137,821.75	14.3579
960,000	138,450.00	14.4219	137,836.35	14.3580
960,100	138,464.50	14.4219	137,850.70	14.3580
960,200	138,479.00	14.4219	137,865.35	14.3580
960,300	138,493.50	14.4219	137,879.70	14.3580
960,400	138,508.00	14.4219	137,894.30	14.3580
960,500	138,522.50	14.4219	137,908.65	14.3580
960,600	138,537.00	14.4219	137,923.30	14.3580
960,700	138,551.50	14.4219	137,937.65	14.3580
960,800	138,566.00	14.4219	137,952.25	14.3581
960,900	138,580.50	14.4219	137,966.60	14.3581
961,000	138,595.00	14.4220	137,981.25	14.3581
961,100	138,609.50	14.4220	137,995.85	14.3581
961,200	138,624.00	14.4220	138,010.20	14.3581
961,300	138,638.50	14.4220	138,024.80	14.3581
961,400	138,653.00	14.4220	138,039.20	14.3581
961,500	138,667.50	14.4220	138,053.80	14.3582
961,600	138,682.00	14.4220	138,068.15	14.3582
961,700	138,696.50	14.4220	138,082.75	14.3582
961,800	138,711.00	14.4220	138,097.15	14.3582
961,900	138,725.50	14.4220	138,111.75	14.3582
962,000	138,740.00	14.4220	138,126.35	14.3582
962,100	138,754.50	14.4220	138,140.70	14.3582
962,200	138,769.00	14.4221	138,155.35	14.3583
962,300	138,783.50	14.4221	138,169.70	14.3583
962,400	138,798.00	14.4221	138,184.30	14.3583
962,500	138,812.50	14.4221	138,198.65	14.3583
962,600	138,827.00	14.4221	138,213.30	14.3583
962,700	138,841.50	14.4221	138,227.65	14.3583
962,800	138,856.00	14.4221	138,242.25	14.3584
962,900	138,870.50	14.4221	138,256.60	14.3584
963,000	138,885.00	14.4221	138,271.25	14.3584
963,100	138,899.50	14.4221	138,285.85	14.3584
963,200	138,914.00	14.4221	138,300.20	14.3584
963,300	138,928.50	14.4221	138,314.85	14.3584
963,400	138,943.00	14.4222	138,329.20	14.3584
963,500	138,957.50	14.4222	138,343.80	14.3585
963,600	138,972.00	14.4222	138,358.15	14.3585
963,700	138,986.50	14.4222	138,372.75	14.3585

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
963,800	139,001.00	14.4222	138,387.15	14.3585
963,900	139,015.50	14.4222	138,401.75	14.3585
964,000	139,030.00	14.4222	138,416.35	14.3585
964,100	139,044.50	14.4222	138,430.70	14.3585
964,200	139,059.00	14.4222	138,445.35	14.3586
964,300	139,073.50	14.4222	138,459.70	14.3586
964,400	139,088.00	14.4222	138,474.30	14.3586
964,500	139,102.50	14.4222	138,488.65	14.3586
964,600	139,117.00	14.4222	138,503.30	14.3586
964,700	139,131.50	14.4223	138,517.65	14.3586
964,800	139,146.00	14.4223	138,532.25	14.3587
964,900	139,160.50	14.4223	138,546.60	14.3587
965,000	139,175.00	14.4223	138,561.25	14.3587
965,100	139,189.50	14.4223	138,575.85	14.3587
965,200	139,204.00	14.4223	138,590.20	14.3587
965,300	139,218.50	14.4223	138,604.85	14.3587
965,400	139,233.00	14.4223	138,619.20	14.3587
965,500	139,247.50	14.4223	138,633.80	14.3588
965,600	139,262.00	14.4223	138,648.15	14.3588
965,700	139,276.50	14.4223	138,662.75	14.3588
965,800	139,291.00	14.4223	138,677.15	14.3588
965,900	139,305.50	14.4224	138,691.75	14.3588
966,000	139,320.00	14.4224	138,706.35	14.3588
966,100	139,334.50	14.4224	138,720.70	14.3588
966,200	139,349.00	14.4224	138,735.35	14.3589
966,300	139,363.50	14.4224	138,749.70	14.3589
966,400	139,378.00	14.4224	138,764.30	14.3589
966,500	139,392.50	14.4224	138,778.65	14.3589
966,600	139,407.00	14.4224	138,793.30	14.3589
966,700	139,421.50	14.4224	138,807.65	14.3589
966,800	139,436.00	14.4224	138,822.25	14.3589
966,900	139,450.50	14.4224	138,836.60	14.3589
967,000	139,465.00	14.4224	138,851.25	14.3590
967,100	139,479.50	14.4224	138,865.85	14.3590
967,200	139,494.00	14.4225	138,880.20	14.3590
967,300	139,508.50	14.4225	138,894.85	14.3590
967,400	139,523.00	14.4225	138,909.20	14.3590
967,500	139,537.50	14.4225	138,923.80	14.3590
967,600	139,552.00	14.4225	138,938.15	14.3590
967,700	139,566.50	14.4225	138,952.75	14.3591
967,800	139,581.00	14.4225	138,967.15	14.3591
967,900	139,595.50	14.4225	138,981.75	14.3591
968,000	139,610.00	14.4225	138,996.35	14.3591
968,100	139,624.50	14.4225	139,010.70	14.3591
968,200	139,639.00	14.4225	139,025.35	14.3592
968,300	139,653.50	14.4225	139,039.70	14.3592
968,400	139,668.00	14.4226	139,054.30	14.3592

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
968,500	139,682.50	14.4226	139,068.65	14.3592
968,600	139,697.00	14.4226	139,083.30	14.3592
968,700	139,711.50	14.4226	139,097.65	14.3592
968,800	139,726.00	14.4226	139,112.25	14.3592
968,900	139,740.50	14.4226	139,126.60	14.3592
969,000	139,755.00	14.4226	139,141.25	14.3593
969,100	139,769.50	14.4226	139,155.85	14.3593
969,200	139,784.00	14.4226	139,170.20	14.3593
969,300	139,798.50	14.4226	139,184.85	14.3593
969,400	139,813.00	14.4226	139,199.20	14.3593
969,500	139,827.50	14.4226	139,213.80	14.3593
969,600	139,842.00	14.4226	139,228.15	14.3593
969,700	139,856.50	14.4227	139,242.75	14.3594
969,800	139,871.00	14.4227	139,257.15	14.3594
969,900	139,885.50	14.4227	139,271.75	14.3594
970,000	139,900.00	14.4227	139,286.35	14.3594
970,100	139,914.50	14.4227	139,300.70	14.3594
970,200	139,929.00	14.4227	139,315.35	14.3594
970,300	139,943.50	14.4227	139,329.70	14.3594
970,400	139,958.00	14.4227	139,344.30	14.3595
970,500	139,972.50	14.4227	139,358.65	14.3595
970,600	139,987.00	14.4227	139,373.30	14.3595
970,700	140,001.50	14.4227	139,387.65	14.3595
970,800	140,016.00	14.4227	139,402.25	14.3595
970,900	140,030.50	14.4228	139,416.60	14.3595
971,000	140,045.00	14.4228	139,431.25	14.3596
971,100	140,059.50	14.4228	139,445.85	14.3596
971,200	140,074.00	14.4228	139,460.20	14.3596
971,300	140,088.50	14.4228	139,474.85	14.3596
971,400	140,103.00	14.4228	139,489.20	14.3596
971,500	140,117.50	14.4228	139,503.80	14.3596
971,600	140,132.00	14.4228	139,518.15	14.3596
971,700	140,146.50	14.4228	139,532.75	14.3597
971,800	140,161.00	14.4228	139,547.15	14.3597
971,900	140,175.50	14.4228	139,561.75	14.3597
972,000	140,190.00	14.4228	139,576.35	14.3597
972,100	140,204.50	14.4228	139,590.70	14.3597
972,200	140,219.00	14.4229	139,605.35	14.3597
972,300	140,233.50	14.4229	139,619.70	14.3597
972,400	140,248.00	14.4229	139,634.30	14.3598
972,500	140,262.50	14.4229	139,648.65	14.3598
972,600	140,277.00	14.4229	139,663.30	14.3598
972,700	140,291.50	14.4229	139,677.65	14.3598
972,800	140,306.00	14.4229	139,692.25	14.3598
972,900	140,320.50	14.4229	139,706.60	14.3598
973,000	140,335.00	14.4229	139,721.25	14.3598
973,100	140,349.50	14.4229	139,735.85	14.3599

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
973,200	140,364.00	14.4229	139,750.20	14.3599
973,300	140,378.50	14.4229	139,764.85	14.3599
973,400	140,393.00	14.4230	139,779.20	14.3599
973,500	140,407.50	14.4230	139,793.80	14.3599
973,600	140,422.00	14.4230	139,808.15	14.3599
973,700	140,436.50	14.4230	139,822.75	14.3599
973,800	140,451.00	14.4230	139,837.15	14.3599
973,900	140,465.50	14.4230	139,851.75	14.3600
974,000	140,480.00	14.4230	139,866.35	14.3600
974,100	140,494.50	14.4230	139,880.70	14.3600
974,200	140,509.00	14.4230	139,895.35	14.3600
974,300	140,523.50	14.4230	139,909.70	14.3600
974,400	140,538.00	14.4230	139,924.30	14.3600
974,500	140,552.50	14.4230	139,938.65	14.3600
974,600	140,567.00	14.4230	139,953.30	14.3601
974,700	140,581.50	14.4231	139,967.65	14.3601
974,800	140,596.00	14.4231	139,982.25	14.3601
974,900	140,610.50	14.4231	139,996.60	14.3601
975,000	140,625.00	14.4231	140,011.25	14.3601
975,100	140,639.50	14.4231	140,025.85	14.3602
975,200	140,654.00	14.4231	140,040.20	14.3602
975,300	140,668.50	14.4231	140,054.85	14.3602
975,400	140,683.00	14.4231	140,069.20	14.3602
975,500	140,697.50	14.4231	140,083.80	14.3602
975,600	140,712.00	14.4231	140,098.15	14.3602
975,700	140,726.50	14.4231	140,112.75	14.3602
975,800	140,741.00	14.4231	140,127.15	14.3602
975,900	140,755.50	14.4231	140,141.75	14.3603
976,000	140,770.00	14.4232	140,156.35	14.3603
976,100	140,784.50	14.4232	140,170.70	14.3603
976,200	140,799.00	14.4232	140,185.35	14.3603
976,300	140,813.50	14.4232	140,199.70	14.3603
976,400	140,828.00	14.4232	140,214.30	14.3603
976,500	140,842.50	14.4232	140,228.65	14.3603
976,600	140,857.00	14.4232	140,243.30	14.3604
976,700	140,871.50	14.4232	140,257.65	14.3604
976,800	140,886.00	14.4232	140,272.25	14.3604
976,900	140,900.50	14.4232	140,286.60	14.3604
977,000	140,915.00	14.4232	140,301.25	14.3604
977,100	140,929.50	14.4232	140,315.85	14.3604
977,200	140,944.00	14.4233	140,330.20	14.3604
977,300	140,958.50	14.4233	140,344.85	14.3605
977,400	140,973.00	14.4233	140,359.20	14.3605
977,500	140,987.50	14.4233	140,373.80	14.3605
977,600	141,002.00	14.4233	140,388.15	14.3605
977,700	141,016.50	14.4233	140,402.75	14.3605
977,800	141,031.00	14.4233	140,417.15	14.3605

Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
977,900	141,045.50	14.4233	140,431.75	14.3605
978,000	141,060.00	14.4233	140,446.35	14.3606
978,100	141,074.50	14.4233	140,460.70	14.3606
978,200	141,089.00	14.4233	140,475.35	14.3606
978,300	141,103.50	14.4233	140,489.70	14.3606
978,400	141,118.00	14.4233	140,504.30	14.3606
978,500	141,132.50	14.4234	140,518.65	14.3606
978,600	141,147.00	14.4234	140,533.30	14.3606
978,700	141,161.50	14.4234	140,547.65	14.3606
978,800	141,176.00	14.4234	140,562.25	14.3607
978,900	141,190.50	14.4234	140,576.60	14.3607
979,000	141,205.00	14.4234	140,591.25	14.3607
979,100	141,219.50	14.4234	140,605.85	14.3607
979,200	141,234.00	14.4234	140,620.20	14.3607
979,300	141,248.50	14.4234	140,634.85	14.3608
979,400	141,263.00	14.4234	140,649.20	14.3608
979,500	141,277.50	14.4234	140,663.80	14.3608
979,600	141,292.00	14.4234	140,678.15	14.3608
979,700	141,306.50	14.4234	140,692.80	14.3608
979,800	141,321.00	14.4235	140,707.15	14.3608
979,900	141,335.50	14.4235	140,721.75	14.3608
980,000	141,350.00	14.4235	140,736.35	14.3609
980,100	141,364.50	14.4235	140,750.70	14.3609
980,200	141,379.00	14.4235	140,765.35	14.3609
980,300	141,393.50	14.4235	140,779.70	14.3609
980,400	141,408.00	14.4235	140,794.30	14.3609
980,500	141,422.50	14.4235	140,808.65	14.3609
980,600	141,437.00	14.4235	140,823.30	14.3609
980,700	141,451.50	14.4235	140,837.65	14.3609
980,800	141,466.00	14.4235	140,852.25	14.3610
980,900	141,480.50	14.4235	140,866.60	14.3610
981,000	141,495.00	14.4235	140,881.25	14.3610
981,100	141,509.50	14.4236	140,895.85	14.3610
981,200	141,524.00	14.4236	140,910.20	14.3610
981,300	141,538.50	14.4236	140,924.85	14.3610
981,400	141,553.00	14.4236	140,939.20	14.3610
981,500	141,567.50	14.4236	140,953.80	14.3611
981,600	141,582.00	14.4236	140,968.15	14.3611
981,700	141,596.50	14.4236	140,982.80	14.3611
981,800	141,611.00	14.4236	140,997.15	14.3611
981,900	141,625.50	14.4236	141,011.75	14.3611
982,000	141,640.00	14.4236	141,026.35	14.3611
982,100	141,654.50	14.4236	141,040.70	14.3611
982,200	141,669.00	14.4236	141,055.35	14.3612
982,300	141,683.50	14.4236	141,069.70	14.3612
982,400	141,698.00	14.4237	141,084.30	14.3612
982,500	141,712.50	14.4237	141,098.65	14.3612



Impôt cantonal et communal direct  
Barème de référence

Table de calcul applicable dès le 1<sup>er</sup> janvier 2013

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 %
982,600	141,727.00	14.4237	141,113.30	14.3612
982,700	141,741.50	14.4237	141,127.65	14.3612
982,800	141,756.00	14.4237	141,142.25	14.3612
982,900	141,770.50	14.4237	141,156.60	14.3612
983,000	141,785.00	14.4237	141,171.25	14.3613
983,100	141,799.50	14.4237	141,185.85	14.3613
983,200	141,814.00	14.4237	141,200.20	14.3613
983,300	141,828.50	14.4237	141,214.85	14.3613
983,400	141,843.00	14.4237	141,229.20	14.3613
983,500	141,857.50	14.4237	141,243.80	14.3613
983,600	141,872.00	14.4237	141,258.15	14.3613
983,700	141,886.50	14.4238	141,272.80	14.3614
983,800	141,901.00	14.4238	141,287.15	14.3614
983,900	141,915.50	14.4238	141,301.75	14.3614
984,000	141,930.00	14.4238	141,316.35	14.3614
984,100	141,944.50	14.4238	141,330.75	14.3614
984,200	141,959.00	14.4238	141,345.35	14.3614
984,300	141,973.50	14.4238	141,359.70	14.3614
984,400	141,988.00	14.4238	141,374.30	14.3615
984,500	142,002.50	14.4238	141,388.65	14.3615
984,600	142,017.00	14.4238	141,403.30	14.3615
984,700	142,031.50	14.4238	141,417.65	14.3615
984,800	142,046.00	14.4238	141,432.25	14.3615
984,900	142,060.50	14.4239	141,446.60	14.3615
985,000	142,075.00	14.4239	141,461.25	14.3615
985,100	142,089.50	14.4239	141,475.85	14.3616
985,200	142,104.00	14.4239	141,490.20	14.3616
985,300	142,118.50	14.4239	141,504.85	14.3616
985,400	142,133.00	14.4239	141,519.20	14.3616
985,500	142,147.50	14.4239	141,533.80	14.3616
985,600	142,162.00	14.4239	141,548.15	14.3616
985,700	142,176.50	14.4239	141,562.80	14.3616
985,800	142,191.00	14.4239	141,577.15	14.3616
985,900	142,205.50	14.4239	141,591.75	14.3617
986,000	142,220.00	14.4239	141,606.35	14.3617
986,100	142,234.50	14.4239	141,620.75	14.3617
986,200	142,249.00	14.4240	141,635.35	14.3617
986,300	142,263.50	14.4240	141,649.70	14.3617
986,400	142,278.00	14.4240	141,664.30	14.3618
986,500	142,292.50	14.4240	141,678.70	14.3618
986,600	142,307.00	14.4240	141,693.30	14.3618
986,700	142,321.50	14.4240	141,707.65	14.3618
986,800	142,336.00	14.4240	141,722.25	14.3618
986,900	142,350.50	14.4240	141,736.60	14.3618
987,000	142,365.00	14.4240	141,751.25	14.3618
987,100	142,379.50	14.4240	141,765.85	14.3619
987,200	142,394.00	14.4240	141,780.20	14.3619

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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 %
987,300	142,408.50	14.4240	141,794.85	14.3619
987,400	142,423.00	14.4240	141,809.20	14.3619
987,500	142,437.50	14.4241	141,823.80	14.3619
987,600	142,452.00	14.4241	141,838.15	14.3619
987,700	142,466.50	14.4241	141,852.80	14.3619
987,800	142,481.00	14.4241	141,867.15	14.3619
987,900	142,495.50	14.4241	141,881.75	14.3620
988,000	142,510.00	14.4241	141,896.35	14.3620
988,100	142,524.50	14.4241	141,910.75	14.3620
988,200	142,539.00	14.4241	141,925.35	14.3620
988,300	142,553.50	14.4241	141,939.70	14.3620
988,400	142,568.00	14.4241	141,954.30	14.3620
988,500	142,582.50	14.4241	141,968.70	14.3620
988,600	142,597.00	14.4241	141,983.30	14.3621
988,700	142,611.50	14.4241	141,997.65	14.3621
988,800	142,626.00	14.4242	142,012.25	14.3621
988,900	142,640.50	14.4242	142,026.65	14.3621
989,000	142,655.00	14.4242	142,041.25	14.3621
989,100	142,669.50	14.4242	142,055.85	14.3621
989,200	142,684.00	14.4242	142,070.20	14.3621
989,300	142,698.50	14.4242	142,084.85	14.3622
989,400	142,713.00	14.4242	142,099.20	14.3622
989,500	142,727.50	14.4242	142,113.80	14.3622
989,600	142,742.00	14.4242	142,128.15	14.3622
989,700	142,756.50	14.4242	142,142.80	14.3622
989,800	142,771.00	14.4242	142,157.15	14.3622
989,900	142,785.50	14.4242	142,171.75	14.3622
990,000	142,800.00	14.4242	142,186.35	14.3623
990,100	142,814.50	14.4243	142,200.75	14.3623
990,200	142,829.00	14.4243	142,215.35	14.3623
990,300	142,843.50	14.4243	142,229.70	14.3623
990,400	142,858.00	14.4243	142,244.30	14.3623
990,500	142,872.50	14.4243	142,258.70	14.3623
990,600	142,887.00	14.4243	142,273.30	14.3623
990,700	142,901.50	14.4243	142,287.65	14.3623
990,800	142,916.00	14.4243	142,302.25	14.3624
990,900	142,930.50	14.4243	142,316.65	14.3624
991,000	142,945.00	14.4243	142,331.25	14.3624
991,100	142,959.50	14.4243	142,345.85	14.3624
991,200	142,974.00	14.4243	142,360.20	14.3624
991,300	142,988.50	14.4243	142,374.85	14.3624
991,400	143,003.00	14.4243	142,389.20	14.3624
991,500	143,017.50	14.4244	142,403.80	14.3625
991,600	143,032.00	14.4244	142,418.15	14.3625
991,700	143,046.50	14.4244	142,432.80	14.3625
991,800	143,061.00	14.4244	142,447.15	14.3625
991,900	143,075.50	14.4244	142,461.75	14.3625

Impôt cantonal et communal direct  
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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 %
992,000	143,090.00	14.4244	142,476.35	14.3625
992,100	143,104.50	14.4244	142,490.75	14.3625
992,200	143,119.00	14.4244	142,505.35	14.3626
992,300	143,133.50	14.4244	142,519.70	14.3626
992,400	143,148.00	14.4244	142,534.30	14.3626
992,500	143,162.50	14.4244	142,548.70	14.3626
992,600	143,177.00	14.4244	142,563.30	14.3626
992,700	143,191.50	14.4244	142,577.65	14.3626
992,800	143,206.00	14.4245	142,592.25	14.3626
992,900	143,220.50	14.4245	142,606.65	14.3626
993,000	143,235.00	14.4245	142,621.25	14.3627
993,100	143,249.50	14.4245	142,635.85	14.3627
993,200	143,264.00	14.4245	142,650.20	14.3627
993,300	143,278.50	14.4245	142,664.85	14.3627
993,400	143,293.00	14.4245	142,679.20	14.3627
993,500	143,307.50	14.4245	142,693.80	14.3627
993,600	143,322.00	14.4245	142,708.15	14.3627
993,700	143,336.50	14.4245	142,722.80	14.3628
993,800	143,351.00	14.4245	142,737.15	14.3628
993,900	143,365.50	14.4245	142,751.75	14.3628
994,000	143,380.00	14.4245	142,766.35	14.3628
994,100	143,394.50	14.4246	142,780.75	14.3628
994,200	143,409.00	14.4246	142,795.35	14.3628
994,300	143,423.50	14.4246	142,809.70	14.3628
994,400	143,438.00	14.4246	142,824.30	14.3629
994,500	143,452.50	14.4246	142,838.70	14.3629
994,600	143,467.00	14.4246	142,853.30	14.3629
994,700	143,481.50	14.4246	142,867.65	14.3629
994,800	143,496.00	14.4246	142,882.25	14.3629
994,900	143,510.50	14.4246	142,896.65	14.3629
995,000	143,525.00	14.4246	142,911.25	14.3629
995,100	143,539.50	14.4246	142,925.85	14.3630
995,200	143,554.00	14.4246	142,940.20	14.3630
995,300	143,568.50	14.4246	142,954.85	14.3630
995,400	143,583.00	14.4247	142,969.20	14.3630
995,500	143,597.50	14.4247	142,983.80	14.3630
995,600	143,612.00	14.4247	142,998.15	14.3630
995,700	143,626.50	14.4247	143,012.80	14.3630
995,800	143,641.00	14.4247	143,027.15	14.3630
995,900	143,655.50	14.4247	143,041.75	14.3631
996,000	143,670.00	14.4247	143,056.35	14.3631
996,100	143,684.50	14.4247	143,070.75	14.3631
996,200	143,699.00	14.4247	143,085.35	14.3631
996,300	143,713.50	14.4247	143,099.70	14.3631
996,400	143,728.00	14.4247	143,114.30	14.3631
996,500	143,742.50	14.4247	143,128.70	14.3631
996,600	143,757.00	14.4247	143,143.30	14.3632

Impôt cantonal et communal direct  
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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 %
996,700	143,771.50	14.4248	143,157.65	14.3632
996,800	143,786.00	14.4248	143,172.25	14.3632
996,900	143,800.50	14.4248	143,186.65	14.3632
997,000	143,815.00	14.4248	143,201.25	14.3632
997,100	143,829.50	14.4248	143,215.85	14.3632
997,200	143,844.00	14.4248	143,230.20	14.3632
997,300	143,858.50	14.4248	143,244.85	14.3633
997,400	143,873.00	14.4248	143,259.20	14.3633
997,500	143,887.50	14.4248	143,273.80	14.3633
997,600	143,902.00	14.4248	143,288.15	14.3633
997,700	143,916.50	14.4248	143,302.80	14.3633
997,800	143,931.00	14.4248	143,317.15	14.3633
997,900	143,945.50	14.4248	143,331.75	14.3633
998,000	143,960.00	14.4248	143,346.35	14.3634
998,100	143,974.50	14.4249	143,360.75	14.3634
998,200	143,989.00	14.4249	143,375.35	14.3634
998,300	144,003.50	14.4249	143,389.70	14.3634
998,400	144,018.00	14.4249	143,404.30	14.3634
998,500	144,032.50	14.4249	143,418.70	14.3634
998,600	144,047.00	14.4249	143,433.30	14.3634
998,700	144,061.50	14.4249	143,447.65	14.3634
998,800	144,076.00	14.4249	143,462.25	14.3635
998,900	144,090.50	14.4249	143,476.65	14.3635
999,000	144,105.00	14.4249	143,491.25	14.3635
999,100	144,119.50	14.4249	143,505.85	14.3635
999,200	144,134.00	14.4249	143,520.20	14.3635
999,300	144,148.50	14.4249	143,534.85	14.3635
999,400	144,163.00	14.4250	143,549.20	14.3635
999,500	144,177.50	14.4250	143,563.80	14.3636
999,600	144,192.00	14.4250	143,578.15	14.3636
999,700	144,206.50	14.4250	143,592.80	14.3636
999,800	144,221.00	14.4250	143,607.15	14.3636
999,900	144,235.50	14.4250	143,621.75	14.3636
1,000,000	144,250.00	14.4250	143,636.35	14.3636