

BAREME DE L'IMPÔT A LA SOURCE VALABLE A PARTIR DU 01.01.2021

BAREME C : Personnes mariées, double gain

avec ou sans enfants, retenues à effectuer sur le salaire de l'épouse ou du mari

| Tranches de salaire mensuel brut : | | Retenue d'impôt en % du salaire brut: avec ... enfant(s) à charge | | | | | | | | | |
|---------------------------------------|---------------|--|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|--|
| | | 0 enfant | 1 enfant | 2 enfants | 3 enfants | 4 enfants | 5 enfants | 6 enfants | 7 enfants | 8 enfants | |
| De : | A : | | | | | | | | | | |
| fr. 15'001.00 | fr. 15'050.00 | 22.02 | 20.87 | 19.71 | 18.55 | 17.38 | 16.19 | 15.03 | 13.96 | 12.90 | |
| fr. 15'051.00 | fr. 15'100.00 | 22.06 | 20.91 | 19.76 | 18.59 | 17.42 | 16.25 | 15.08 | 14.01 | 12.95 | |
| fr. 15'101.00 | fr. 15'150.00 | 22.10 | 20.95 | 19.80 | 18.64 | 17.48 | 16.30 | 15.14 | 14.06 | 13.01 | |
| fr. 15'151.00 | fr. 15'200.00 | 22.14 | 21.00 | 19.85 | 18.69 | 17.54 | 16.36 | 15.19 | 14.12 | 13.06 | |
| fr. 15'201.00 | fr. 15'250.00 | 22.18 | 21.03 | 19.90 | 18.74 | 17.58 | 16.41 | 15.25 | 14.16 | 13.11 | |
| fr. 15'251.00 | fr. 15'300.00 | 22.22 | 21.07 | 19.94 | 18.79 | 17.63 | 16.47 | 15.29 | 14.22 | 13.17 | |
| fr. 15'301.00 | fr. 15'350.00 | 22.25 | 21.12 | 19.98 | 18.83 | 17.68 | 16.52 | 15.35 | 14.26 | 13.22 | |
| fr. 15'351.00 | fr. 15'400.00 | 22.29 | 21.16 | 20.03 | 18.89 | 17.74 | 16.58 | 15.41 | 14.32 | 13.27 | |
| fr. 15'401.00 | fr. 15'450.00 | 22.33 | 21.20 | 20.07 | 18.93 | 17.79 | 16.63 | 15.46 | 14.37 | 13.32 | |
| fr. 15'451.00 | fr. 15'500.00 | 22.37 | 21.24 | 20.11 | 18.98 | 17.83 | 16.69 | 15.52 | 14.42 | 13.37 | |
| fr. 15'501.00 | fr. 15'550.00 | 22.41 | 21.28 | 20.16 | 19.03 | 17.88 | 16.74 | 15.58 | 14.48 | 13.43 | |
| fr. 15'551.00 | fr. 15'600.00 | 22.44 | 21.33 | 20.20 | 19.07 | 17.94 | 16.79 | 15.64 | 14.53 | 13.48 | |
| fr. 15'601.00 | fr. 15'650.00 | 22.48 | 21.36 | 20.25 | 19.12 | 17.99 | 16.85 | 15.69 | 14.58 | 13.53 | |
| fr. 15'651.00 | fr. 15'700.00 | 22.52 | 21.40 | 20.29 | 19.17 | 18.04 | 16.90 | 15.75 | 14.63 | 13.58 | |
| fr. 15'701.00 | fr. 15'750.00 | 22.55 | 21.45 | 20.33 | 19.22 | 18.08 | 16.96 | 15.81 | 14.69 | 13.64 | |
| fr. 15'751.00 | fr. 15'800.00 | 22.59 | 21.49 | 20.37 | 19.26 | 18.13 | 17.00 | 15.86 | 14.73 | 13.69 | |
| fr. 15'801.00 | fr. 15'850.00 | 22.63 | 21.52 | 20.42 | 19.31 | 18.18 | 17.06 | 15.92 | 14.79 | 13.74 | |
| fr. 15'851.00 | fr. 15'900.00 | 22.67 | 21.57 | 20.46 | 19.35 | 18.24 | 17.11 | 15.97 | 14.84 | 13.79 | |
| fr. 15'901.00 | fr. 15'950.00 | 22.70 | 21.61 | 20.50 | 19.40 | 18.28 | 17.16 | 16.03 | 14.89 | 13.85 | |
| fr. 15'951.00 | fr. 16'000.00 | 22.74 | 21.64 | 20.54 | 19.44 | 18.33 | 17.21 | 16.09 | 14.95 | 13.90 | |
| fr. 16'001.00 | fr. 16'050.00 | 22.77 | 21.68 | 20.58 | 19.48 | 18.38 | 17.26 | 16.14 | 15.00 | 13.95 | |
| fr. 16'051.00 | fr. 16'100.00 | 22.81 | 21.72 | 20.63 | 19.53 | 18.43 | 17.32 | 16.19 | 15.06 | 14.00 | |
| fr. 16'101.00 | fr. 16'150.00 | 22.84 | 21.76 | 20.67 | 19.58 | 18.48 | 17.37 | 16.25 | 15.11 | 14.05 | |
| fr. 16'151.00 | fr. 16'200.00 | 22.87 | 21.80 | 20.70 | 19.62 | 18.52 | 17.41 | 16.30 | 15.17 | 14.10 | |
| fr. 16'201.00 | fr. 16'250.00 | 22.91 | 21.84 | 20.75 | 19.67 | 18.57 | 17.47 | 16.36 | 15.23 | 14.16 | |
| fr. 16'251.00 | fr. 16'300.00 | 22.95 | 21.88 | 20.80 | 19.71 | 18.62 | 17.52 | 16.41 | 15.29 | 14.21 | |
| fr. 16'301.00 | fr. 16'350.00 | 22.98 | 21.91 | 20.83 | 19.75 | 18.67 | 17.56 | 16.46 | 15.34 | 14.26 | |
| fr. 16'351.00 | fr. 16'400.00 | 23.01 | 21.95 | 20.87 | 19.79 | 18.71 | 17.61 | 16.51 | 15.39 | 14.31 | |
| fr. 16'401.00 | fr. 16'450.00 | 23.05 | 21.99 | 20.92 | 19.84 | 18.76 | 17.66 | 16.57 | 15.46 | 14.36 | |
| fr. 16'451.00 | fr. 16'500.00 | 23.08 | 22.03 | 20.96 | 19.88 | 18.80 | 17.71 | 16.62 | 15.51 | 14.42 | |
| fr. 16'501.00 | fr. 16'550.00 | 23.12 | 22.06 | 21.00 | 19.92 | 18.85 | 17.76 | 16.67 | 15.57 | 14.47 | |
| fr. 16'551.00 | fr. 16'600.00 | 23.16 | 22.10 | 21.04 | 19.97 | 18.90 | 17.81 | 16.73 | 15.62 | 14.53 | |
| fr. 16'601.00 | fr. 16'650.00 | 23.19 | 22.14 | 21.08 | 20.01 | 18.94 | 17.86 | 16.78 | 15.67 | 14.57 | |
| fr. 16'651.00 | fr. 16'700.00 | 23.22 | 22.17 | 21.12 | 20.05 | 18.99 | 17.91 | 16.83 | 15.73 | 14.63 | |
| fr. 16'701.00 | fr. 16'750.00 | 23.26 | 22.21 | 21.15 | 20.09 | 19.03 | 17.96 | 16.88 | 15.79 | 14.68 | |
| fr. 16'751.00 | fr. 16'800.00 | 23.30 | 22.24 | 21.20 | 20.14 | 19.08 | 18.01 | 16.93 | 15.84 | 14.74 | |
| fr. 16'801.00 | fr. 16'850.00 | 23.33 | 22.28 | 21.23 | 20.18 | 19.12 | 18.06 | 16.98 | 15.89 | 14.79 | |
| fr. 16'851.00 | fr. 16'900.00 | 23.36 | 22.31 | 21.27 | 20.22 | 19.17 | 18.10 | 17.03 | 15.95 | 14.84 | |
| fr. 16'901.00 | fr. 16'950.00 | 23.40 | 22.35 | 21.31 | 20.26 | 19.21 | 18.15 | 17.08 | 16.00 | 14.91 | |
| fr. 16'951.00 | fr. 17'000.00 | 23.43 | 22.39 | 21.36 | 20.30 | 19.25 | 18.20 | 17.13 | 16.06 | 14.96 | |
| fr. 17'001.00 | fr. 17'050.00 | 23.46 | 22.43 | 21.39 | 20.35 | 19.30 | 18.24 | 17.18 | 16.11 | 15.02 | |
| fr. 17'051.00 | fr. 17'100.00 | 23.50 | 22.46 | 21.43 | 20.39 | 19.34 | 18.30 | 17.23 | 16.16 | 15.08 | |
| fr. 17'101.00 | fr. 17'150.00 | 23.53 | 22.49 | 21.47 | 20.43 | 19.39 | 18.34 | 17.28 | 16.22 | 15.13 | |
| fr. 17'151.00 | fr. 17'200.00 | 23.56 | 22.53 | 21.50 | 20.47 | 19.43 | 18.39 | 17.33 | 16.27 | 15.19 | |
| fr. 17'201.00 | fr. 17'250.00 | 23.60 | 22.57 | 21.55 | 20.51 | 19.47 | 18.44 | 17.38 | 16.32 | 15.25 | |
| fr. 17'251.00 | fr. 17'300.00 | 23.63 | 22.61 | 21.58 | 20.56 | 19.52 | 18.48 | 17.43 | 16.37 | 15.30 | |
| fr. 17'301.00 | fr. 17'350.00 | 23.66 | 22.64 | 21.62 | 20.59 | 19.56 | 18.52 | 17.48 | 16.42 | 15.35 | |
| fr. 17'351.00 | fr. 17'400.00 | 23.69 | 22.67 | 21.65 | 20.63 | 19.60 | 18.57 | 17.52 | 16.48 | 15.41 | |
| fr. 17'401.00 | fr. 17'450.00 | 23.73 | 22.71 | 21.69 | 20.68 | 19.64 | 18.62 | 17.57 | 16.53 | 15.46 | |
| fr. 17'451.00 | fr. 17'500.00 | 23.76 | 22.75 | 21.73 | 20.72 | 19.69 | 18.66 | 17.62 | 16.57 | 15.52 | |
| fr. 17'501.00 | fr. 17'550.00 | 23.79 | 22.78 | 21.77 | 20.75 | 19.73 | 18.71 | 17.67 | 16.63 | 15.57 | |
| fr. 17'551.00 | fr. 17'600.00 | 23.82 | 22.81 | 21.80 | 20.79 | 19.77 | 18.75 | 17.72 | 16.67 | 15.62 | |
| fr. 17'601.00 | fr. 17'650.00 | 23.86 | 22.85 | 21.84 | 20.83 | 19.81 | 18.80 | 17.77 | 16.73 | 15.68 | |
| fr. 17'651.00 | fr. 17'700.00 | 23.88 | 22.89 | 21.88 | 20.87 | 19.86 | 18.84 | 17.81 | 16.77 | 15.73 | |
| fr. 17'701.00 | fr. 17'750.00 | 23.91 | 22.92 | 21.91 | 20.91 | 19.90 | 18.88 | 17.86 | 16.82 | 15.78 | |
| fr. 17'751.00 | fr. 17'800.00 | 23.94 | 22.95 | 21.95 | 20.95 | 19.94 | 18.92 | 17.90 | 16.87 | 15.83 | |
| fr. 17'801.00 | fr. 17'850.00 | 23.98 | 22.99 | 21.98 | 20.99 | 19.98 | 18.97 | 17.95 | 16.93 | 15.89 | |
| fr. 17'851.00 | fr. 17'900.00 | 24.01 | 23.02 | 22.02 | 21.03 | 20.02 | 19.01 | 18.00 | 16.97 | 15.94 | |
| fr. 17'901.00 | fr. 17'950.00 | 24.04 | 23.05 | 22.05 | 21.06 | 20.06 | 19.05 | 18.05 | 17.02 | 15.99 | |
| fr. 17'951.00 | fr. 18'000.00 | 24.07 | 23.09 | 22.10 | 21.11 | 20.11 | 19.10 | 18.09 | 17.07 | 16.04 | |
| fr. 18'001.00 | fr. 18'050.00 | 24.10 | 23.12 | 22.13 | 21.14 | 20.15 | 19.14 | 18.14 | 17.12 | 16.09 | |

| Tranches de salaire mensuel brut : | | Retenue d'impôt en % du salaire brut: avec ... enfant(s) à charge | | | | | | | | | |
|---------------------------------------|---------------|--|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|--|
| | | 0 enfant | 1 enfant | 2 enfants | 3 enfants | 4 enfants | 5 enfants | 6 enfants | 7 enfants | 8 enfants | |
| De : | A : | | | | | | | | | | |
| fr. 18'051.00 | fr. 18'100.00 | 24.13 | 23.15 | 22.16 | 21.18 | 20.18 | 19.19 | 18.18 | 17.17 | 16.14 | |
| fr. 18'101.00 | fr. 18'150.00 | 24.16 | 23.19 | 22.20 | 21.22 | 20.23 | 19.23 | 18.23 | 17.22 | 16.20 | |
| fr. 18'151.00 | fr. 18'200.00 | 24.19 | 23.22 | 22.24 | 21.26 | 20.27 | 19.27 | 18.28 | 17.26 | 16.25 | |
| fr. 18'201.00 | fr. 18'250.00 | 24.22 | 23.25 | 22.27 | 21.29 | 20.31 | 19.31 | 18.32 | 17.31 | 16.29 | |
| fr. 18'251.00 | fr. 18'300.00 | 24.25 | 23.28 | 22.31 | 21.33 | 20.35 | 19.36 | 18.36 | 17.36 | 16.35 | |
| fr. 18'301.00 | fr. 18'350.00 | 24.29 | 23.32 | 22.34 | 21.37 | 20.39 | 19.40 | 18.41 | 17.41 | 16.40 | |
| fr. 18'351.00 | fr. 18'400.00 | 24.31 | 23.35 | 22.38 | 21.40 | 20.43 | 19.44 | 18.45 | 17.45 | 16.45 | |
| fr. 18'401.00 | fr. 18'450.00 | 24.35 | 23.38 | 22.41 | 21.44 | 20.46 | 19.48 | 18.49 | 17.50 | 16.49 | |
| fr. 18'451.00 | fr. 18'500.00 | 24.38 | 23.41 | 22.45 | 21.48 | 20.51 | 19.53 | 18.54 | 17.55 | 16.54 | |
| fr. 18'501.00 | fr. 18'550.00 | 24.40 | 23.45 | 22.48 | 21.51 | 20.54 | 19.57 | 18.59 | 17.60 | 16.59 | |
| fr. 18'551.00 | fr. 18'600.00 | 24.43 | 23.47 | 22.52 | 21.55 | 20.58 | 19.61 | 18.63 | 17.64 | 16.64 | |
| fr. 18'601.00 | fr. 18'650.00 | 24.47 | 23.51 | 22.55 | 21.58 | 20.62 | 19.65 | 18.67 | 17.69 | 16.69 | |
| fr. 18'651.00 | fr. 18'700.00 | 24.50 | 23.54 | 22.59 | 21.62 | 20.66 | 19.69 | 18.71 | 17.74 | 16.74 | |
| fr. 18'701.00 | fr. 18'750.00 | 24.52 | 23.57 | 22.62 | 21.66 | 20.70 | 19.74 | 18.76 | 17.78 | 16.79 | |
| fr. 18'751.00 | fr. 18'800.00 | 24.55 | 23.60 | 22.65 | 21.69 | 20.74 | 19.77 | 18.80 | 17.83 | 16.83 | |
| fr. 18'801.00 | fr. 18'850.00 | 24.59 | 23.64 | 22.69 | 21.73 | 20.78 | 19.81 | 18.85 | 17.87 | 16.89 | |
| fr. 18'851.00 | fr. 18'900.00 | 24.62 | 23.66 | 22.72 | 21.77 | 20.81 | 19.86 | 18.88 | 17.92 | 16.93 | |
| fr. 18'901.00 | fr. 18'950.00 | 24.64 | 23.70 | 22.75 | 21.81 | 20.85 | 19.89 | 18.93 | 17.96 | 16.98 | |
| fr. 18'951.00 | fr. 19'000.00 | 24.67 | 23.72 | 22.78 | 21.84 | 20.88 | 19.93 | 18.97 | 18.00 | 17.03 | |
| fr. 19'001.00 | fr. 19'050.00 | 24.70 | 23.76 | 22.82 | 21.87 | 20.93 | 19.98 | 19.02 | 18.05 | 17.08 | |
| fr. 19'051.00 | fr. 19'100.00 | 24.73 | 23.79 | 22.85 | 21.91 | 20.96 | 20.02 | 19.05 | 18.10 | 17.12 | |
| fr. 19'101.00 | fr. 19'150.00 | 24.76 | 23.82 | 22.89 | 21.94 | 21.00 | 20.05 | 19.09 | 18.14 | 17.17 | |
| fr. 19'151.00 | fr. 19'200.00 | 24.78 | 23.85 | 22.91 | 21.98 | 21.03 | 20.09 | 19.14 | 18.18 | 17.22 | |
| fr. 19'201.00 | fr. 19'250.00 | 24.82 | 23.88 | 22.95 | 22.02 | 21.08 | 20.13 | 19.19 | 18.23 | 17.26 | |
| fr. 19'251.00 | fr. 19'300.00 | 24.84 | 23.91 | 22.98 | 22.05 | 21.11 | 20.17 | 19.22 | 18.27 | 17.31 | |
| fr. 19'301.00 | fr. 19'350.00 | 24.87 | 23.94 | 23.02 | 22.08 | 21.14 | 20.21 | 19.26 | 18.31 | 17.35 | |
| fr. 19'351.00 | fr. 19'400.00 | 24.90 | 23.98 | 23.05 | 22.12 | 21.19 | 20.25 | 19.31 | 18.36 | 17.41 | |
| fr. 19'401.00 | fr. 19'450.00 | 24.93 | 24.01 | 23.08 | 22.16 | 21.22 | 20.29 | 19.35 | 18.40 | 17.45 | |
| fr. 19'451.00 | fr. 19'500.00 | 24.95 | 24.03 | 23.11 | 22.19 | 21.26 | 20.33 | 19.39 | 18.44 | 17.49 | |
| fr. 19'501.00 | fr. 19'550.00 | 24.99 | 24.07 | 23.14 | 22.23 | 21.30 | 20.37 | 19.43 | 18.49 | 17.54 | |
| fr. 19'551.00 | fr. 19'600.00 | 25.01 | 24.10 | 23.18 | 22.26 | 21.33 | 20.40 | 19.47 | 18.53 | 17.58 | |
| fr. 19'601.00 | fr. 19'650.00 | 25.04 | 24.13 | 23.20 | 22.29 | 21.37 | 20.44 | 19.51 | 18.57 | 17.63 | |
| fr. 19'651.00 | fr. 19'700.00 | 25.07 | 24.15 | 23.24 | 22.32 | 21.40 | 20.48 | 19.55 | 18.61 | 17.67 | |
| fr. 19'701.00 | fr. 19'750.00 | 25.09 | 24.18 | 23.27 | 22.36 | 21.44 | 20.52 | 19.59 | 18.65 | 17.72 | |
| fr. 19'751.00 | fr. 19'800.00 | 25.12 | 24.21 | 23.30 | 22.39 | 21.47 | 20.55 | 19.63 | 18.70 | 17.76 | |
| fr. 19'801.00 | fr. 19'850.00 | 25.15 | 24.25 | 23.33 | 22.43 | 21.51 | 20.59 | 19.67 | 18.74 | 17.81 | |
| fr. 19'851.00 | fr. 19'900.00 | 25.17 | 24.28 | 23.37 | 22.46 | 21.55 | 20.63 | 19.71 | 18.78 | 17.85 | |
| fr. 19'901.00 | fr. 19'950.00 | 25.20 | 24.30 | 23.40 | 22.49 | 21.58 | 20.67 | 19.75 | 18.82 | 17.89 | |
| fr. 19'951.00 | fr. 20'000.00 | 25.23 | 24.33 | 23.43 | 22.52 | 21.62 | 20.70 | 19.79 | 18.87 | 17.94 | |
| fr. 20'001.00 | fr. 20'050.00 | 25.26 | 24.36 | 23.46 | 22.56 | 21.65 | 20.74 | 19.83 | 18.91 | 17.98 | |
| fr. 20'051.00 | fr. 20'100.00 | 25.28 | 24.39 | 23.49 | 22.59 | 21.69 | 20.77 | 19.87 | 18.95 | 18.03 | |
| fr. 20'101.00 | fr. 20'150.00 | 25.31 | 24.42 | 23.52 | 22.62 | 21.72 | 20.81 | 19.91 | 18.99 | 18.07 | |
| fr. 20'151.00 | fr. 20'200.00 | 25.34 | 24.45 | 23.56 | 22.65 | 21.76 | 20.85 | 19.95 | 19.03 | 18.11 | |
| fr. 20'201.00 | fr. 20'250.00 | 25.37 | 24.48 | 23.58 | 22.69 | 21.79 | 20.89 | 19.98 | 19.08 | 18.15 | |
| fr. 20'251.00 | fr. 20'300.00 | 25.39 | 24.51 | 23.61 | 22.72 | 21.83 | 20.92 | 20.02 | 19.11 | 18.20 | |
| fr. 20'301.00 | fr. 20'350.00 | 25.42 | 24.53 | 23.65 | 22.75 | 21.86 | 20.96 | 20.06 | 19.16 | 18.24 | |
| fr. 20'351.00 | fr. 20'400.00 | 25.44 | 24.56 | 23.68 | 22.78 | 21.90 | 21.00 | 20.10 | 19.20 | 18.28 | |
| fr. 20'401.00 | fr. 20'450.00 | 25.47 | 24.59 | 23.71 | 22.82 | 21.93 | 21.04 | 20.14 | 19.24 | 18.32 | |
| fr. 20'451.00 | fr. 20'500.00 | 25.49 | 24.62 | 23.74 | 22.85 | 21.96 | 21.07 | 20.18 | 19.28 | 18.37 | |
| fr. 20'501.00 | fr. 20'550.00 | 25.52 | 24.64 | 23.76 | 22.88 | 21.99 | 21.10 | 20.21 | 19.31 | 18.41 | |
| fr. 20'551.00 | fr. 20'600.00 | 25.55 | 24.67 | 23.80 | 22.91 | 22.03 | 21.14 | 20.25 | 19.36 | 18.45 | |
| fr. 20'601.00 | fr. 20'650.00 | 25.57 | 24.70 | 23.83 | 22.95 | 22.06 | 21.18 | 20.29 | 19.39 | 18.49 | |
| fr. 20'651.00 | fr. 20'700.00 | 25.60 | 24.73 | 23.85 | 22.97 | 22.09 | 21.21 | 20.32 | 19.43 | 18.53 | |
| fr. 20'701.00 | fr. 20'750.00 | 25.62 | 24.75 | 23.88 | 23.00 | 22.13 | 21.25 | 20.36 | 19.47 | 18.57 | |
| fr. 20'751.00 | fr. 20'800.00 | 25.65 | 24.78 | 23.92 | 23.04 | 22.16 | 21.29 | 20.40 | 19.52 | 18.62 | |
| fr. 20'801.00 | fr. 20'850.00 | 25.67 | 24.81 | 23.94 | 23.07 | 22.20 | 21.32 | 20.43 | 19.55 | 18.66 | |
| fr. 20'851.00 | fr. 20'900.00 | 25.69 | 24.84 | 23.97 | 23.10 | 22.23 | 21.35 | 20.47 | 19.59 | 18.70 | |
| fr. 20'901.00 | fr. 20'950.00 | 25.72 | 24.86 | 24.00 | 23.13 | 22.26 | 21.39 | 20.51 | 19.63 | 18.74 | |
| fr. 20'951.00 | fr. 21'000.00 | 25.75 | 24.89 | 24.03 | 23.16 | 22.29 | 21.42 | 20.55 | 19.67 | 18.78 | |
| fr. 21'001.00 | fr. 21'050.00 | 25.77 | 24.92 | 24.06 | 23.19 | 22.33 | 21.46 | 20.58 | 19.70 | 18.82 | |
| fr. 21'051.00 | fr. 21'100.00 | 25.80 | 24.95 | 24.09 | 23.23 | 22.36 | 21.50 | 20.62 | 19.74 | 18.87 | |
| fr. 21'101.00 | fr. 21'150.00 | 25.82 | 24.97 | 24.12 | 23.26 | 22.39 | 21.53 | 20.66 | 19.78 | 18.90 | |
| fr. 21'151.00 | fr. 21'200.00 | 25.85 | 25.00 | 24.15 | 23.29 | 22.42 | 21.56 | 20.69 | 19.82 | 18.94 | |
| fr. 21'201.00 | fr. 21'250.00 | 25.87 | 25.02 | 24.17 | 23.32 | 22.45 | 21.59 | 20.73 | 19.86 | 18.98 | |
| fr. 21'251.00 | fr. 21'300.00 | 25.90 | 25.05 | 24.20 | 23.35 | 22.49 | 21.63 | 20.76 | 19.89 | 19.02 | |
| fr. 21'301.00 | fr. 21'350.00 | 25.92 | 25.08 | 24.23 | 23.38 | 22.52 | 21.66 | 20.80 | 19.93 | 19.06 | |
| fr. 21'351.00 | fr. 21'400.00 | 25.94 | 25.10 | 24.26 | 23.41 | 22.55 | 21.70 | 20.84 | 19.97 | 19.10 | |
| fr. 21'401.00 | fr. 21'450.00 | 25.97 | 25.13 | 24.29 | 23.44 | 22.59 | 21.73 | 20.87 | 20.00 | 19.14 | |
| fr. 21'451.00 | fr. 21'500.00 | 25.99 | 25.16 | 24.32 | 23.47 | 22.62 | 21.76 | 20.91 | 20.04 | 19.18 | |
| fr. 21'501.00 | fr. 21'550.00 | 26.01 | 25.18 | 24.34 | 23.50 | 22.65 | 21.80 | 20.94 | 20.08 | 19.22 | |
| fr. 21'551.00 | fr. 21'600.00 | 26.04 | 25.21 | 24.37 | 23.53 | 22.68 | 21.83 | 20.98 | 20.12 | 19.26 | |
| fr. 21'601.00 | fr. 21'650.00 | 26.06 | 25.23 | 24.40 | 23.56 | 22.71 | 21.86 | 21.02 | 20.15 | 19.30 | |
| fr. 21'651.00 | fr. 21'700.00 | 26.09 | 25.26 | 24.43 | 23.59 | 22.74 | 21.90 | 21.05 | 20.19 | 19.33 | |
| fr. 21'701.00 | fr. 21'750.00 | 26.11 | 25.29 | 24.45 | 23.62 | 22.78 | 21.93 | 21.08 | 20.23 | 19.37 | |
| fr. 21'751.00 | fr. 21'800.00 | 26.13 | 25.31 | 24.48 | 23.65 | 22.81 | 21.96 | 21.12 | 20.26 | 19.41 | |
| fr. 21'801.00 | fr. 21'850.00 | 26.16 | 25.34 | 24.51 | 23.68 | 22.84 | 21.99 | 21.15 | 20.30 | 19.45 | |
| fr. 21'851.00 | fr. 21'900.00 | 26.18 | 25.36 | 24.53 | 23.71 | 22.87 | 22.03 | 21.19 | 20.34 | 19.49 | |

| Tranches de salaire mensuel brut : | | Retenue d'impôt en % du salaire brut: avec ... enfant(s) à charge | | | | | | | | |
|---------------------------------------|---------------|--|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| | | 0 enfant | 1 enfant | 2 enfants | 3 enfants | 4 enfants | 5 enfants | 6 enfants | 7 enfants | 8 enfants |
| De : | A : | | | | | | | | | |
| fr. 21'901.00 | fr. 21'950.00 | 26.20 | 25.38 | 24.56 | 23.73 | 22.90 | 22.06 | 21.22 | 20.37 | 19.52 |
| fr. 21'951.00 | fr. 22'000.00 | 26.23 | 25.41 | 24.59 | 23.77 | 22.93 | 22.09 | 21.26 | 20.41 | 19.56 |
| fr. 22'001.00 | fr. 22'050.00 | 26.25 | 25.44 | 24.62 | 23.79 | 22.96 | 22.12 | 21.29 | 20.45 | 19.60 |
| fr. 22'051.00 | fr. 22'100.00 | 26.27 | 25.46 | 24.64 | 23.82 | 22.99 | 22.15 | 21.32 | 20.48 | 19.64 |
| fr. 22'101.00 | fr. 22'150.00 | 26.30 | 25.48 | 24.67 | 23.85 | 23.02 | 22.19 | 21.35 | 20.52 | 19.67 |
| fr. 22'151.00 | fr. 22'200.00 | 26.32 | 25.51 | 24.70 | 23.88 | 23.05 | 22.22 | 21.39 | 20.55 | 19.71 |
| fr. 22'201.00 | fr. 22'250.00 | 26.34 | 25.53 | 24.72 | 23.91 | 23.08 | 22.25 | 21.42 | 20.59 | 19.75 |
| fr. 22'251.00 | fr. 22'300.00 | 26.36 | 25.56 | 24.75 | 23.93 | 23.11 | 22.28 | 21.46 | 20.62 | 19.78 |
| fr. 22'301.00 | fr. 22'350.00 | 26.39 | 25.59 | 24.78 | 23.96 | 23.14 | 22.32 | 21.49 | 20.66 | 19.82 |
| fr. 22'351.00 | fr. 22'400.00 | 26.41 | 25.61 | 24.80 | 23.99 | 23.17 | 22.35 | 21.52 | 20.70 | 19.86 |
| fr. 22'401.00 | fr. 22'450.00 | 26.43 | 25.63 | 24.83 | 24.02 | 23.20 | 22.38 | 21.55 | 20.73 | 19.89 |
| fr. 22'451.00 | fr. 22'500.00 | 26.46 | 25.66 | 24.86 | 24.05 | 23.24 | 22.42 | 21.59 | 20.77 | 19.93 |
| fr. 22'501.00 | fr. 22'550.00 | 26.48 | 25.68 | 24.88 | 24.07 | 23.26 | 22.44 | 21.62 | 20.80 | 19.97 |
| fr. 22'551.00 | fr. 22'600.00 | 26.50 | 25.70 | 24.90 | 24.10 | 23.29 | 22.48 | 21.65 | 20.83 | 20.00 |
| fr. 22'601.00 | fr. 22'650.00 | 26.52 | 25.73 | 24.93 | 24.13 | 23.32 | 22.50 | 21.69 | 20.87 | 20.04 |
| fr. 22'651.00 | fr. 22'700.00 | 26.55 | 25.75 | 24.96 | 24.16 | 23.35 | 22.54 | 21.72 | 20.90 | 20.08 |
| fr. 22'701.00 | fr. 22'750.00 | 26.57 | 25.78 | 24.98 | 24.18 | 23.38 | 22.57 | 21.75 | 20.94 | 20.11 |
| fr. 22'751.00 | fr. 22'800.00 | 26.59 | 25.80 | 25.01 | 24.21 | 23.41 | 22.60 | 21.78 | 20.97 | 20.15 |
| fr. 22'801.00 | fr. 22'850.00 | 26.61 | 25.83 | 25.03 | 24.24 | 23.44 | 22.63 | 21.82 | 21.01 | 20.19 |
| fr. 22'851.00 | fr. 22'900.00 | 26.63 | 25.85 | 25.06 | 24.27 | 23.47 | 22.66 | 21.85 | 21.04 | 20.22 |
| fr. 22'901.00 | fr. 22'950.00 | 26.66 | 25.87 | 25.09 | 24.29 | 23.50 | 22.69 | 21.88 | 21.07 | 20.26 |
| fr. 22'951.00 | fr. 23'000.00 | 26.68 | 25.90 | 25.11 | 24.32 | 23.53 | 22.72 | 21.92 | 21.11 | 20.29 |
| fr. 23'001.00 | fr. 23'050.00 | 26.70 | 25.92 | 25.13 | 24.35 | 23.55 | 22.75 | 21.95 | 21.14 | 20.33 |
| fr. 23'051.00 | fr. 23'100.00 | 26.72 | 25.94 | 25.16 | 24.37 | 23.58 | 22.78 | 21.98 | 21.17 | 20.37 |
| fr. 23'101.00 | fr. 23'150.00 | 26.74 | 25.97 | 25.18 | 24.40 | 23.61 | 22.81 | 22.01 | 21.20 | 20.40 |
| fr. 23'151.00 | fr. 23'200.00 | 26.77 | 25.99 | 25.21 | 24.43 | 23.64 | 22.84 | 22.04 | 21.24 | 20.43 |
| fr. 23'201.00 | fr. 23'250.00 | 26.78 | 26.01 | 25.23 | 24.45 | 23.66 | 22.88 | 22.08 | 21.27 | 20.47 |
| fr. 23'251.00 | fr. 23'300.00 | 26.81 | 26.03 | 25.26 | 24.48 | 23.69 | 22.90 | 22.11 | 21.30 | 20.50 |
| fr. 23'301.00 | fr. 23'350.00 | 26.83 | 26.06 | 25.28 | 24.50 | 23.72 | 22.93 | 22.14 | 21.34 | 20.54 |
| fr. 23'351.00 | fr. 23'400.00 | 26.85 | 26.08 | 25.31 | 24.53 | 23.75 | 22.96 | 22.17 | 21.37 | 20.57 |
| fr. 23'401.00 | fr. 23'450.00 | 26.87 | 26.10 | 25.33 | 24.56 | 23.78 | 22.99 | 22.20 | 21.40 | 20.61 |
| fr. 23'451.00 | fr. 23'500.00 | 26.89 | 26.12 | 25.35 | 24.58 | 23.80 | 23.02 | 22.23 | 21.43 | 20.64 |
| fr. 23'501.00 | fr. 23'550.00 | 26.91 | 26.15 | 25.38 | 24.61 | 23.83 | 23.05 | 22.27 | 21.47 | 20.68 |
| fr. 23'551.00 | fr. 23'600.00 | 26.93 | 26.17 | 25.41 | 24.64 | 23.86 | 23.08 | 22.29 | 21.50 | 20.71 |
| fr. 23'601.00 | fr. 23'650.00 | 26.95 | 26.19 | 25.43 | 24.66 | 23.89 | 23.11 | 22.32 | 21.53 | 20.74 |
| fr. 23'651.00 | fr. 23'700.00 | 26.97 | 26.21 | 25.45 | 24.68 | 23.91 | 23.14 | 22.35 | 21.56 | 20.77 |
| fr. 23'701.00 | fr. 23'750.00 | 27.00 | 26.24 | 25.48 | 24.71 | 23.94 | 23.17 | 22.39 | 21.60 | 20.81 |
| fr. 23'751.00 | fr. 23'800.00 | 27.01 | 26.26 | 25.50 | 24.73 | 23.97 | 23.19 | 22.42 | 21.63 | 20.84 |
| fr. 23'801.00 | fr. 23'850.00 | 27.04 | 26.28 | 25.52 | 24.76 | 23.99 | 23.22 | 22.44 | 21.66 | 20.87 |
| fr. 23'851.00 | fr. 23'900.00 | 27.06 | 26.31 | 25.55 | 24.79 | 24.02 | 23.26 | 22.48 | 21.69 | 20.91 |
| fr. 23'901.00 | fr. 23'950.00 | 27.08 | 26.33 | 25.57 | 24.81 | 24.05 | 23.28 | 22.51 | 21.73 | 20.94 |
| fr. 23'951.00 | fr. 24'000.00 | 27.10 | 26.35 | 25.59 | 24.83 | 24.08 | 23.31 | 22.54 | 21.76 | 20.97 |
| fr. 24'001.00 | fr. 24'050.00 | 27.12 | 26.37 | 25.62 | 24.86 | 24.10 | 23.34 | 22.57 | 21.79 | 21.01 |
| fr. 24'051.00 | fr. 24'100.00 | 27.14 | 26.39 | 25.64 | 24.89 | 24.13 | 23.37 | 22.59 | 21.82 | 21.04 |
| fr. 24'101.00 | fr. 24'150.00 | 27.16 | 26.41 | 25.66 | 24.91 | 24.15 | 23.39 | 22.63 | 21.85 | 21.07 |
| fr. 24'151.00 | fr. 24'200.00 | 27.18 | 26.43 | 25.69 | 24.93 | 24.18 | 23.42 | 22.66 | 21.88 | 21.10 |
| fr. 24'201.00 | fr. 24'250.00 | 27.20 | 26.46 | 25.71 | 24.96 | 24.21 | 23.45 | 22.69 | 21.92 | 21.14 |
| fr. 24'251.00 | fr. 24'300.00 | 27.22 | 26.48 | 25.74 | 24.99 | 24.23 | 23.48 | 22.71 | 21.95 | 21.17 |
| fr. 24'301.00 | fr. 24'350.00 | 27.24 | 26.50 | 25.76 | 25.01 | 24.26 | 23.50 | 22.74 | 21.98 | 21.20 |
| fr. 24'351.00 | fr. 24'400.00 | 27.26 | 26.52 | 25.78 | 25.04 | 24.29 | 23.53 | 22.77 | 22.01 | 21.24 |
| fr. 24'401.00 | fr. 24'450.00 | 27.28 | 26.54 | 25.80 | 25.06 | 24.31 | 23.56 | 22.80 | 22.04 | 21.27 |
| fr. 24'451.00 | fr. 24'500.00 | 27.30 | 26.56 | 25.82 | 25.08 | 24.34 | 23.59 | 22.83 | 22.07 | 21.30 |
| fr. 24'501.00 | fr. 24'550.00 | 27.32 | 26.59 | 25.85 | 25.11 | 24.36 | 23.62 | 22.86 | 22.10 | 21.33 |
| fr. 24'551.00 | fr. 24'600.00 | 27.34 | 26.61 | 25.87 | 25.13 | 24.39 | 23.64 | 22.89 | 22.13 | 21.37 |
| fr. 24'601.00 | fr. 24'650.00 | 27.36 | 26.63 | 25.89 | 25.16 | 24.42 | 23.67 | 22.92 | 22.16 | 21.40 |
| fr. 24'651.00 | fr. 24'700.00 | 27.38 | 26.65 | 25.91 | 25.18 | 24.44 | 23.70 | 22.95 | 22.19 | 21.43 |
| fr. 24'701.00 | fr. 24'750.00 | 27.40 | 26.67 | 25.94 | 25.21 | 24.46 | 23.72 | 22.97 | 22.22 | 21.46 |
| fr. 24'751.00 | fr. 24'800.00 | 27.42 | 26.69 | 25.96 | 25.23 | 24.49 | 23.75 | 23.00 | 22.25 | 21.50 |
| fr. 24'801.00 | fr. 24'850.00 | 27.44 | 26.71 | 25.98 | 25.25 | 24.52 | 23.78 | 23.03 | 22.28 | 21.52 |
| fr. 24'851.00 | fr. 24'900.00 | 27.45 | 26.73 | 26.00 | 25.27 | 24.54 | 23.80 | 23.06 | 22.31 | 21.55 |
| fr. 24'901.00 | fr. 24'950.00 | 27.48 | 26.75 | 26.03 | 25.30 | 24.57 | 23.83 | 23.09 | 22.34 | 21.59 |
| fr. 24'951.00 | fr. 25'000.00 | 27.49 | 26.77 | 26.05 | 25.32 | 24.59 | 23.86 | 23.12 | 22.37 | 21.62 |
| fr. 25'001.00 | fr. 25'050.00 | 27.51 | 26.79 | 26.07 | 25.35 | 24.61 | 23.88 | 23.14 | 22.40 | 21.65 |
| fr. 25'051.00 | fr. 25'100.00 | 27.53 | 26.81 | 26.09 | 25.37 | 24.64 | 23.91 | 23.17 | 22.43 | 21.68 |
| fr. 25'101.00 | fr. 25'150.00 | 27.55 | 26.84 | 26.11 | 25.39 | 24.67 | 23.94 | 23.20 | 22.46 | 21.71 |
| fr. 25'151.00 | fr. 25'200.00 | 27.57 | 26.85 | 26.13 | 25.41 | 24.69 | 23.96 | 23.23 | 22.49 | 21.74 |
| fr. 25'201.00 | fr. 25'250.00 | 27.58 | 26.87 | 26.16 | 25.44 | 24.71 | 23.98 | 23.25 | 22.51 | 21.77 |
| fr. 25'251.00 | fr. 25'300.00 | 27.61 | 26.90 | 26.18 | 25.46 | 24.74 | 24.01 | 23.28 | 22.55 | 21.80 |
| fr. 25'301.00 | fr. 25'350.00 | 27.62 | 26.91 | 26.20 | 25.48 | 24.76 | 24.04 | 23.31 | 22.57 | 21.83 |
| fr. 25'351.00 | fr. 25'400.00 | 27.64 | 26.93 | 26.22 | 25.51 | 24.79 | 24.06 | 23.34 | 22.60 | 21.86 |
| fr. 25'401.00 | fr. 25'450.00 | 27.66 | 26.96 | 26.25 | 25.53 | 24.82 | 24.09 | 23.37 | 22.63 | 21.90 |
| fr. 25'451.00 | fr. 25'500.00 | 27.68 | 26.98 | 26.26 | 25.55 | 24.84 | 24.11 | 23.39 | 22.66 | 21.93 |
| fr. 25'501.00 | fr. 25'550.00 | 27.70 | 26.99 | 26.29 | 25.57 | 24.86 | 24.14 | 23.42 | 22.69 | 21.95 |
| fr. 25'551.00 | fr. 25'600.00 | 27.72 | 27.01 | 26.31 | 25.60 | 24.88 | 24.17 | 23.44 | 22.72 | 21.98 |
| fr. 25'601.00 | fr. 25'650.00 | 27.74 | 27.03 | 26.33 | 25.62 | 24.91 | 24.19 | 23.47 | 22.75 | 22.01 |
| fr. 25'651.00 | fr. 25'700.00 | 27.76 | 27.06 | 26.35 | 25.64 | 24.93 | 24.22 | 23.50 | 22.77 | 22.04 |
| fr. 25'701.00 | fr. 25'750.00 | 27.77 | 27.07 | 26.37 | 25.66 | 24.96 | 24.24 | 23.52 | 22.80 | 22.07 |

| Tranches de salaire mensuel brut : | | Retenue d'impôt en % du salaire brut: avec ... enfant(s) à charge | | | | | | | | | |
|---------------------------------------|---------------|--|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|--|
| | | 0 enfant | 1 enfant | 2 enfants | 3 enfants | 4 enfants | 5 enfants | 6 enfants | 7 enfants | 8 enfants | |
| De : | A : | | | | | | | | | | |
| fr. 25'751.00 | fr. 25'800.00 | 27.79 | 27.09 | 26.39 | 25.69 | 24.98 | 24.27 | 23.55 | 22.83 | 22.10 | |
| fr. 25'801.00 | fr. 25'850.00 | 27.81 | 27.11 | 26.41 | 25.71 | 25.00 | 24.29 | 23.58 | 22.86 | 22.13 | |
| fr. 25'851.00 | fr. 25'900.00 | 27.83 | 27.13 | 26.43 | 25.73 | 25.03 | 24.32 | 23.60 | 22.89 | 22.16 | |
| fr. 25'901.00 | fr. 25'950.00 | 27.85 | 27.15 | 26.46 | 25.76 | 25.05 | 24.34 | 23.63 | 22.91 | 22.19 | |
| fr. 25'951.00 | fr. 26'000.00 | 27.87 | 27.17 | 26.48 | 25.78 | 25.08 | 24.37 | 23.66 | 22.94 | 22.22 | |
| fr. 26'001.00 | fr. 26'050.00 | 27.88 | 27.19 | 26.50 | 25.80 | 25.10 | 24.39 | 23.68 | 22.97 | 22.25 | |
| fr. 26'051.00 | fr. 26'100.00 | 27.91 | 27.21 | 26.52 | 25.82 | 25.12 | 24.42 | 23.71 | 23.00 | 22.28 | |
| fr. 26'101.00 | fr. 26'150.00 | 27.92 | 27.23 | 26.54 | 25.84 | 25.15 | 24.44 | 23.74 | 23.02 | 22.31 | |
| fr. 26'151.00 | fr. 26'200.00 | 27.94 | 27.25 | 26.56 | 25.86 | 25.17 | 24.47 | 23.76 | 23.05 | 22.34 | |
| fr. 26'201.00 | fr. 26'250.00 | 27.96 | 27.27 | 26.58 | 25.89 | 25.19 | 24.49 | 23.79 | 23.08 | 22.37 | |
| fr. 26'251.00 | fr. 26'300.00 | 27.98 | 27.29 | 26.60 | 25.91 | 25.21 | 24.52 | 23.81 | 23.11 | 22.40 | |
| fr. 26'301.00 | fr. 26'350.00 | 28.00 | 27.31 | 26.62 | 25.93 | 25.24 | 24.54 | 23.84 | 23.13 | 22.42 | |
| fr. 26'351.00 | fr. 26'400.00 | 28.01 | 27.33 | 26.64 | 25.95 | 25.26 | 24.56 | 23.86 | 23.16 | 22.45 | |
| fr. 26'401.00 | fr. 26'450.00 | 28.03 | 27.34 | 26.66 | 25.97 | 25.28 | 24.59 | 23.89 | 23.19 | 22.48 | |
| fr. 26'451.00 | fr. 26'500.00 | 28.05 | 27.37 | 26.68 | 26.00 | 25.30 | 24.61 | 23.92 | 23.21 | 22.51 | |
| fr. 26'501.00 | fr. 26'550.00 | 28.07 | 27.38 | 26.70 | 26.02 | 25.33 | 24.64 | 23.94 | 23.24 | 22.53 | |
| fr. 26'551.00 | fr. 26'600.00 | 28.08 | 27.40 | 26.72 | 26.03 | 25.35 | 24.66 | 23.96 | 23.26 | 22.56 | |
| fr. 26'601.00 | fr. 26'650.00 | 28.10 | 27.42 | 26.74 | 26.06 | 25.37 | 24.68 | 23.99 | 23.29 | 22.59 | |
| fr. 26'651.00 | fr. 26'700.00 | 28.12 | 27.44 | 26.76 | 26.08 | 25.40 | 24.71 | 24.02 | 23.32 | 22.62 | |
| fr. 26'701.00 | fr. 26'750.00 | 28.13 | 27.46 | 26.78 | 26.10 | 25.41 | 24.73 | 24.04 | 23.34 | 22.65 | |
| fr. 26'751.00 | fr. 26'800.00 | 28.15 | 27.47 | 26.80 | 26.12 | 25.44 | 24.75 | 24.07 | 23.37 | 22.68 | |
| fr. 26'801.00 | fr. 26'850.00 | 28.17 | 27.50 | 26.82 | 26.14 | 25.46 | 24.78 | 24.09 | 23.40 | 22.70 | |
| fr. 26'851.00 | fr. 26'900.00 | 28.19 | 27.51 | 26.84 | 26.16 | 25.48 | 24.80 | 24.11 | 23.42 | 22.73 | |
| fr. 26'901.00 | fr. 26'950.00 | 28.20 | 27.53 | 26.86 | 26.18 | 25.50 | 24.82 | 24.14 | 23.45 | 22.76 | |
| fr. 26'951.00 | fr. 27'000.00 | 28.23 | 27.55 | 26.88 | 26.21 | 25.53 | 24.85 | 24.17 | 23.48 | 22.79 | |
| fr. 27'001.00 | fr. 27'050.00 | 28.24 | 27.57 | 26.90 | 26.22 | 25.55 | 24.87 | 24.19 | 23.50 | 22.81 | |
| fr. 27'051.00 | fr. 27'100.00 | 28.26 | 27.59 | 26.92 | 26.24 | 25.57 | 24.89 | 24.21 | 23.53 | 22.84 | |
| fr. 27'101.00 | fr. 27'150.00 | 28.27 | 27.61 | 26.93 | 26.27 | 25.59 | 24.91 | 24.24 | 23.55 | 22.87 | |
| fr. 27'151.00 | fr. 27'200.00 | 28.29 | 27.63 | 26.96 | 26.29 | 25.61 | 24.94 | 24.26 | 23.58 | 22.89 | |
| fr. 27'201.00 | fr. 27'250.00 | 28.31 | 27.64 | 26.98 | 26.31 | 25.64 | 24.96 | 24.29 | 23.60 | 22.92 | |
| fr. 27'251.00 | fr. 27'300.00 | 28.33 | 27.66 | 26.99 | 26.33 | 25.66 | 24.99 | 24.31 | 23.63 | 22.95 | |
| fr. 27'301.00 | fr. 27'350.00 | 28.34 | 27.68 | 27.02 | 26.35 | 25.68 | 25.01 | 24.33 | 23.66 | 22.97 | |
| fr. 27'351.00 | fr. 27'400.00 | 28.36 | 27.70 | 27.03 | 26.37 | 25.70 | 25.03 | 24.36 | 23.68 | 23.00 | |
| fr. 27'401.00 | fr. 27'450.00 | 28.38 | 27.72 | 27.05 | 26.39 | 25.72 | 25.05 | 24.38 | 23.71 | 23.02 | |
| fr. 27'451.00 | fr. 27'500.00 | 28.40 | 27.73 | 27.07 | 26.41 | 25.75 | 25.08 | 24.41 | 23.73 | 23.05 | |
| fr. 27'501.00 | fr. 27'550.00 | 28.41 | 27.75 | 27.09 | 26.43 | 25.77 | 25.10 | 24.43 | 23.76 | 23.08 | |
| fr. 27'551.00 | fr. 27'600.00 | 28.43 | 27.77 | 27.11 | 26.45 | 25.79 | 25.12 | 24.45 | 23.78 | 23.11 | |
| fr. 27'601.00 | fr. 27'650.00 | 28.45 | 27.79 | 27.13 | 26.47 | 25.81 | 25.14 | 24.48 | 23.81 | 23.13 | |
| fr. 27'651.00 | fr. 27'700.00 | 28.46 | 27.81 | 27.15 | 26.49 | 25.83 | 25.17 | 24.50 | 23.83 | 23.16 | |
| fr. 27'701.00 | fr. 27'750.00 | 28.48 | 27.82 | 27.17 | 26.51 | 25.85 | 25.19 | 24.52 | 23.86 | 23.18 | |
| fr. 27'751.00 | fr. 27'800.00 | 28.50 | 27.84 | 27.19 | 26.53 | 25.87 | 25.21 | 24.55 | 23.88 | 23.21 | |
| fr. 27'801.00 | fr. 27'850.00 | 28.51 | 27.86 | 27.20 | 26.55 | 25.89 | 25.23 | 24.57 | 23.90 | 23.23 | |
| fr. 27'851.00 | fr. 27'900.00 | 28.53 | 27.88 | 27.23 | 26.57 | 25.92 | 25.26 | 24.59 | 23.93 | 23.26 | |
| fr. 27'901.00 | fr. 27'950.00 | 28.55 | 27.89 | 27.24 | 26.59 | 25.93 | 25.28 | 24.62 | 23.96 | 23.29 | |
| fr. 27'951.00 | fr. 28'000.00 | 28.56 | 27.91 | 27.26 | 26.61 | 25.95 | 25.30 | 24.64 | 23.98 | 23.31 | |
| fr. 28'001.00 | fr. 28'050.00 | 28.58 | 27.93 | 27.28 | 26.62 | 25.97 | 25.32 | 24.66 | 24.00 | 23.34 | |
| fr. 28'051.00 | fr. 28'100.00 | 28.60 | 27.95 | 27.30 | 26.65 | 26.00 | 25.34 | 24.69 | 24.03 | 23.36 | |
| fr. 28'101.00 | fr. 28'150.00 | 28.61 | 27.96 | 27.32 | 26.67 | 26.02 | 25.36 | 24.71 | 24.05 | 23.39 | |
| fr. 28'151.00 | fr. 28'200.00 | 28.63 | 27.98 | 27.33 | 26.69 | 26.03 | 25.39 | 24.73 | 24.08 | 23.41 | |
| fr. 28'201.00 | fr. 28'250.00 | 28.65 | 28.00 | 27.36 | 26.71 | 26.06 | 25.41 | 24.76 | 24.10 | 23.44 | |
| fr. 28'251.00 | fr. 28'300.00 | 28.66 | 28.02 | 27.37 | 26.73 | 26.08 | 25.43 | 24.78 | 24.12 | 23.47 | |
| fr. 28'301.00 | fr. 28'350.00 | 28.68 | 28.03 | 27.39 | 26.74 | 26.10 | 25.45 | 24.80 | 24.15 | 23.49 | |
| fr. 28'351.00 | fr. 28'400.00 | 28.70 | 28.06 | 27.41 | 26.77 | 26.12 | 25.48 | 24.83 | 24.17 | 23.52 | |
| fr. 28'401.00 | fr. 28'450.00 | 28.71 | 28.07 | 27.43 | 26.78 | 26.14 | 25.49 | 24.85 | 24.20 | 23.54 | |
| fr. 28'451.00 | fr. 28'500.00 | 28.73 | 28.09 | 27.44 | 26.80 | 26.16 | 25.51 | 24.87 | 24.22 | 23.57 | |
| fr. 28'501.00 | fr. 28'550.00 | 28.74 | 28.10 | 27.46 | 26.82 | 26.18 | 25.54 | 24.89 | 24.24 | 23.59 | |
| fr. 28'551.00 | fr. 28'600.00 | 28.76 | 28.12 | 27.48 | 26.84 | 26.20 | 25.56 | 24.91 | 24.27 | 23.61 | |
| fr. 28'601.00 | fr. 28'650.00 | 28.77 | 28.14 | 27.50 | 26.86 | 26.22 | 25.58 | 24.94 | 24.29 | 23.64 | |
| fr. 28'651.00 | fr. 28'700.00 | 28.79 | 28.15 | 27.52 | 26.88 | 26.24 | 25.60 | 24.96 | 24.31 | 23.66 | |
| fr. 28'701.00 | fr. 28'750.00 | 28.81 | 28.18 | 27.54 | 26.90 | 26.26 | 25.62 | 24.98 | 24.33 | 23.69 | |
| fr. 28'751.00 | fr. 28'800.00 | 28.82 | 28.19 | 27.55 | 26.92 | 26.28 | 25.64 | 25.00 | 24.36 | 23.71 | |
| fr. 28'801.00 | fr. 28'850.00 | 28.84 | 28.21 | 27.57 | 26.94 | 26.30 | 25.66 | 25.02 | 24.38 | 23.74 | |
| fr. 28'851.00 | fr. 28'900.00 | 28.86 | 28.23 | 27.59 | 26.96 | 26.32 | 25.68 | 25.05 | 24.41 | 23.76 | |
| fr. 28'901.00 | fr. 28'950.00 | 28.87 | 28.24 | 27.61 | 26.97 | 26.34 | 25.70 | 25.07 | 24.43 | 23.79 | |
| fr. 28'951.00 | fr. 29'000.00 | 28.89 | 28.26 | 27.63 | 26.99 | 26.36 | 25.72 | 25.09 | 24.45 | 23.81 | |
| fr. 29'001.00 | fr. 29'050.00 | 28.90 | 28.28 | 27.65 | 27.01 | 26.38 | 25.75 | 25.11 | 24.48 | 23.83 | |
| fr. 29'051.00 | fr. 29'100.00 | 28.92 | 28.29 | 27.66 | 27.03 | 26.40 | 25.77 | 25.13 | 24.50 | 23.86 | |
| fr. 29'101.00 | fr. 29'150.00 | 28.93 | 28.31 | 27.68 | 27.05 | 26.42 | 25.79 | 25.16 | 24.52 | 23.88 | |
| fr. 29'151.00 | fr. 29'200.00 | 28.95 | 28.33 | 27.70 | 27.07 | 26.44 | 25.81 | 25.18 | 24.54 | 23.90 | |
| fr. 29'201.00 | fr. 29'250.00 | 28.96 | 28.34 | 27.71 | 27.08 | 26.46 | 25.83 | 25.19 | 24.56 | 23.93 | |
| fr. 29'251.00 | fr. 29'300.00 | 28.98 | 28.36 | 27.73 | 27.11 | 26.48 | 25.85 | 25.22 | 24.59 | 23.95 | |
| fr. 29'301.00 | fr. 29'350.00 | 29.00 | 28.37 | 27.75 | 27.12 | 26.50 | 25.87 | 25.24 | 24.61 | 23.97 | |
| fr. 29'351.00 | fr. 29'400.00 | 29.01 | 28.39 | 27.77 | 27.14 | 26.52 | 25.89 | 25.26 | 24.63 | 24.00 | |
| fr. 29'401.00 | fr. 29'450.00 | 29.03 | 28.41 | 27.79 | 27.16 | 26.54 | 25.91 | 25.28 | 24.66 | 24.02 | |
| fr. 29'451.00 | fr. 29'500.00 | 29.04 | 28.43 | 27.80 | 27.18 | 26.56 | 25.93 | 25.31 | 24.68 | 24.05 | |
| fr. 29'501.00 | fr. 29'550.00 | 29.06 | 28.44 | 27.82 | 27.20 | 26.57 | 25.95 | 25.32 | 24.70 | 24.07 | |
| fr. 29'551.00 | fr. 29'600.00 | 29.07 | 28.45 | 27.84 | 27.21 | 26.59 | 25.97 | 25.35 | 24.72 | 24.09 | |

| Tranches de salaire mensuel brut : | | Retenue d'impôt en % du salaire brut: avec ... enfant(s) à charge | | | | | | | | |
|---------------------------------------|---------------|--|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| | | 0 enfant | 1 enfant | 2 enfants | 3 enfants | 4 enfants | 5 enfants | 6 enfants | 7 enfants | 8 enfants |
| De : | A : | | | | | | | | | |
| fr. 29'601.00 | fr. 29'650.00 | 29.09 | 28.47 | 27.86 | 27.24 | 26.61 | 25.99 | 25.37 | 24.75 | 24.12 |
| fr. 29'651.00 | fr. 29'700.00 | 29.10 | 28.49 | 27.87 | 27.25 | 26.63 | 26.01 | 25.39 | 24.77 | 24.14 |
| fr. 29'701.00 | fr. 29'750.00 | 29.12 | 28.50 | 27.89 | 27.27 | 26.65 | 26.03 | 25.41 | 24.79 | 24.16 |
| fr. 29'751.00 | fr. 29'800.00 | 29.14 | 28.52 | 27.91 | 27.29 | 26.67 | 26.05 | 25.43 | 24.81 | 24.19 |
| fr. 29'801.00 | fr. 29'850.00 | 29.15 | 28.54 | 27.92 | 27.31 | 26.69 | 26.07 | 25.45 | 24.83 | 24.21 |
| fr. 29'851.00 | fr. 29'900.00 | 29.17 | 28.55 | 27.94 | 27.32 | 26.71 | 26.09 | 25.47 | 24.85 | 24.23 |
| fr. 29'901.00 | fr. 29'950.00 | 29.18 | 28.57 | 27.96 | 27.35 | 26.73 | 26.11 | 25.50 | 24.88 | 24.26 |
| fr. 29'951.00 | fr. 30'000.00 | 29.19 | 28.59 | 27.97 | 27.36 | 26.75 | 26.13 | 25.51 | 24.90 | 24.28 |
| fr. 30'001.00 | fr. 30'050.00 | 29.21 | 28.60 | 27.99 | 27.38 | 26.76 | 26.15 | 25.54 | 24.92 | 24.30 |
| fr. 30'051.00 | fr. 30'100.00 | 29.23 | 28.62 | 28.01 | 27.40 | 26.78 | 26.17 | 25.55 | 24.94 | 24.32 |
| fr. 30'101.00 | fr. 30'150.00 | 29.24 | 28.63 | 28.03 | 27.42 | 26.80 | 26.19 | 25.58 | 24.96 | 24.34 |
| fr. 30'151.00 | fr. 30'200.00 | 29.25 | 28.65 | 28.04 | 27.43 | 26.82 | 26.21 | 25.60 | 24.98 | 24.37 |
| fr. 30'201.00 | fr. 30'250.00 | 29.27 | 28.66 | 28.06 | 27.45 | 26.84 | 26.23 | 25.62 | 25.00 | 24.39 |
| fr. 30'251.00 | fr. 30'300.00 | 29.29 | 28.68 | 28.08 | 27.47 | 26.86 | 26.25 | 25.64 | 25.03 | 24.41 |
| fr. 30'301.00 | fr. 30'350.00 | 29.30 | 28.70 | 28.09 | 27.49 | 26.88 | 26.27 | 25.66 | 25.05 | 24.43 |
| fr. 30'351.00 | fr. 30'400.00 | 29.31 | 28.71 | 28.11 | 27.50 | 26.90 | 26.29 | 25.68 | 25.07 | 24.46 |
| fr. 30'401.00 | fr. 30'450.00 | 29.33 | 28.73 | 28.13 | 27.52 | 26.92 | 26.31 | 25.70 | 25.09 | 24.48 |
| fr. 30'451.00 | fr. 30'500.00 | 29.34 | 28.74 | 28.14 | 27.54 | 26.93 | 26.33 | 25.72 | 25.11 | 24.50 |
| fr. 30'501.00 | fr. 30'550.00 | 29.36 | 28.76 | 28.16 | 27.56 | 26.95 | 26.35 | 25.74 | 25.13 | 24.52 |
| fr. 30'551.00 | fr. 30'600.00 | 29.37 | 28.78 | 28.18 | 27.57 | 26.97 | 26.36 | 25.76 | 25.15 | 24.55 |
| fr. 30'601.00 | fr. 30'650.00 | 29.39 | 28.79 | 28.19 | 27.59 | 26.99 | 26.38 | 25.78 | 25.17 | 24.57 |
| fr. 30'651.00 | fr. 30'700.00 | 29.40 | 28.81 | 28.21 | 27.61 | 27.01 | 26.40 | 25.80 | 25.20 | 24.59 |
| fr. 30'701.00 | fr. 30'750.00 | 29.42 | 28.82 | 28.22 | 27.63 | 27.03 | 26.42 | 25.82 | 25.21 | 24.61 |
| fr. 30'751.00 | fr. 30'800.00 | 29.43 | 28.84 | 28.24 | 27.64 | 27.04 | 26.44 | 25.84 | 25.24 | 24.63 |
| fr. 30'801.00 | fr. 30'850.00 | 29.45 | 28.85 | 28.26 | 27.66 | 27.06 | 26.46 | 25.86 | 25.26 | 24.66 |
| fr. 30'851.00 | fr. 30'900.00 | 29.46 | 28.87 | 28.28 | 27.68 | 27.08 | 26.48 | 25.88 | 25.28 | 24.68 |
| fr. 30'901.00 | fr. 30'950.00 | 29.47 | 28.88 | 28.29 | 27.69 | 27.10 | 26.50 | 25.90 | 25.30 | 24.69 |
| fr. 30'951.00 | fr. 31'000.00 | 29.48 | 28.90 | 28.30 | 27.71 | 27.11 | 26.52 | 25.92 | 25.32 | 24.72 |
| fr. 31'001.00 | fr. 31'050.00 | 29.50 | 28.91 | 28.32 | 27.73 | 27.14 | 26.54 | 25.94 | 25.34 | 24.74 |
| fr. 31'051.00 | fr. 31'100.00 | 29.51 | 28.93 | 28.34 | 27.74 | 27.15 | 26.55 | 25.96 | 25.36 | 24.76 |
| fr. 31'101.00 | fr. 31'150.00 | 29.53 | 28.94 | 28.35 | 27.76 | 27.17 | 26.57 | 25.98 | 25.38 | 24.78 |
| fr. 31'151.00 | fr. 31'200.00 | 29.54 | 28.96 | 28.37 | 27.78 | 27.19 | 26.60 | 26.00 | 25.40 | 24.81 |
| fr. 31'201.00 | fr. 31'250.00 | 29.56 | 28.97 | 28.38 | 27.80 | 27.20 | 26.61 | 26.02 | 25.42 | 24.82 |
| fr. 31'251.00 | fr. 31'300.00 | 29.57 | 28.99 | 28.40 | 27.81 | 27.22 | 26.63 | 26.04 | 25.44 | 24.85 |
| fr. 31'301.00 | fr. 31'350.00 | 29.59 | 29.00 | 28.42 | 27.83 | 27.24 | 26.65 | 26.06 | 25.47 | 24.87 |
| fr. 31'351.00 | fr. 31'400.00 | 29.60 | 29.02 | 28.43 | 27.85 | 27.26 | 26.67 | 26.07 | 25.48 | 24.89 |
| fr. 31'401.00 | fr. 31'450.00 | 29.61 | 29.03 | 28.45 | 27.86 | 27.28 | 26.69 | 26.09 | 25.50 | 24.91 |
| fr. 31'451.00 | fr. 31'500.00 | 29.63 | 29.05 | 28.47 | 27.88 | 27.29 | 26.70 | 26.11 | 25.52 | 24.93 |
| fr. 31'501.00 | fr. 31'550.00 | 29.64 | 29.06 | 28.48 | 27.90 | 27.31 | 26.72 | 26.13 | 25.54 | 24.95 |
| fr. 31'551.00 | fr. 31'600.00 | 29.65 | 29.08 | 28.50 | 27.91 | 27.33 | 26.74 | 26.15 | 25.57 | 24.97 |
| fr. 31'601.00 | fr. 31'650.00 | 29.67 | 29.09 | 28.51 | 27.93 | 27.35 | 26.76 | 26.17 | 25.58 | 25.00 |
| fr. 31'651.00 | fr. 31'700.00 | 29.68 | 29.11 | 28.53 | 27.95 | 27.36 | 26.78 | 26.19 | 25.61 | 25.02 |
| fr. 31'701.00 | fr. 31'750.00 | 29.69 | 29.12 | 28.54 | 27.96 | 27.38 | 26.80 | 26.21 | 25.63 | 25.04 |
| fr. 31'751.00 | fr. 31'800.00 | 29.71 | 29.13 | 28.56 | 27.98 | 27.40 | 26.82 | 26.23 | 25.65 | 25.06 |
| fr. 31'801.00 | fr. 31'850.00 | 29.72 | 29.15 | 28.58 | 28.00 | 27.42 | 26.84 | 26.25 | 25.67 | 25.08 |
| fr. 31'851.00 | fr. 31'900.00 | 29.74 | 29.17 | 28.59 | 28.01 | 27.43 | 26.85 | 26.27 | 25.68 | 25.10 |
| fr. 31'901.00 | fr. 31'950.00 | 29.75 | 29.18 | 28.61 | 28.03 | 27.45 | 26.87 | 26.29 | 25.70 | 25.12 |
| fr. 31'951.00 | fr. 32'000.00 | 29.76 | 29.20 | 28.62 | 28.05 | 27.47 | 26.89 | 26.31 | 25.72 | 25.14 |
| fr. 32'001.00 | fr. 32'050.00 | 29.78 | 29.21 | 28.64 | 28.06 | 27.48 | 26.91 | 26.33 | 25.75 | 25.16 |
| fr. 32'051.00 | fr. 32'100.00 | 29.79 | 29.22 | 28.65 | 28.08 | 27.50 | 26.92 | 26.35 | 25.76 | 25.18 |
| fr. 32'101.00 | fr. 32'150.00 | 29.80 | 29.24 | 28.67 | 28.09 | 27.52 | 26.94 | 26.37 | 25.78 | 25.20 |
| fr. 32'151.00 | fr. 32'200.00 | 29.81 | 29.25 | 28.68 | 28.11 | 27.53 | 26.96 | 26.38 | 25.80 | 25.22 |
| fr. 32'201.00 | fr. 32'250.00 | 29.83 | 29.26 | 28.70 | 28.13 | 27.55 | 26.98 | 26.40 | 25.82 | 25.24 |
| fr. 32'251.00 | fr. 32'300.00 | 29.84 | 29.28 | 28.71 | 28.14 | 27.57 | 27.00 | 26.42 | 25.84 | 25.27 |
| fr. 32'301.00 | fr. 32'350.00 | 29.85 | 29.29 | 28.73 | 28.16 | 27.59 | 27.01 | 26.44 | 25.86 | 25.28 |
| fr. 32'351.00 | fr. 32'400.00 | 29.87 | 29.31 | 28.74 | 28.18 | 27.61 | 27.03 | 26.46 | 25.88 | 25.30 |
| fr. 32'401.00 | fr. 32'450.00 | 29.88 | 29.32 | 28.76 | 28.19 | 27.62 | 27.05 | 26.48 | 25.90 | 25.33 |
| fr. 32'451.00 | fr. 32'500.00 | 29.89 | 29.33 | 28.77 | 28.21 | 27.64 | 27.07 | 26.49 | 25.92 | 25.34 |
| fr. 32'501.00 | fr. 32'550.00 | 29.91 | 29.35 | 28.79 | 28.22 | 27.65 | 27.08 | 26.51 | 25.94 | 25.36 |
| fr. 32'551.00 | fr. 32'600.00 | 29.92 | 29.36 | 28.80 | 28.24 | 27.67 | 27.10 | 26.53 | 25.96 | 25.38 |
| fr. 32'601.00 | fr. 32'650.00 | 29.93 | 29.37 | 28.82 | 28.25 | 27.69 | 27.12 | 26.55 | 25.98 | 25.40 |
| fr. 32'651.00 | fr. 32'700.00 | 29.94 | 29.39 | 28.83 | 28.27 | 27.70 | 27.14 | 26.57 | 26.00 | 25.42 |
| fr. 32'701.00 | fr. 32'750.00 | 29.95 | 29.41 | 28.85 | 28.29 | 27.72 | 27.15 | 26.59 | 26.02 | 25.45 |
| fr. 32'751.00 | fr. 32'800.00 | 29.95 | 29.42 | 28.86 | 28.30 | 27.74 | 27.17 | 26.60 | 26.03 | 25.46 |
| fr. 32'801.00 | fr. 32'850.00 | 29.96 | 29.43 | 28.87 | 28.31 | 27.75 | 27.19 | 26.62 | 26.05 | 25.48 |
| fr. 32'851.00 | fr. 32'900.00 | 29.97 | 29.45 | 28.89 | 28.33 | 27.77 | 27.21 | 26.64 | 26.08 | 25.50 |
| fr. 32'901.00 | fr. 32'950.00 | 29.97 | 29.46 | 28.90 | 28.35 | 27.79 | 27.22 | 26.66 | 26.09 | 25.52 |
| fr. 32'951.00 | fr. 33'000.00 | 29.98 | 29.47 | 28.92 | 28.36 | 27.80 | 27.24 | 26.68 | 26.11 | 25.54 |
| fr. 33'001.00 | fr. 33'050.00 | 29.99 | 29.48 | 28.93 | 28.38 | 27.82 | 27.26 | 26.69 | 26.13 | 25.56 |
| fr. 33'051.00 | fr. 33'100.00 | 29.99 | 29.50 | 28.95 | 28.39 | 27.84 | 27.28 | 26.71 | 26.15 | 25.58 |
| fr. 33'101.00 | fr. 33'150.00 | 30.00 | 29.51 | 28.96 | 28.41 | 27.85 | 27.29 | 26.73 | 26.17 | 25.60 |
| fr. 33'151.00 | fr. 33'200.00 | 30.01 | 29.53 | 28.98 | 28.42 | 27.87 | 27.31 | 26.75 | 26.19 | 25.62 |
| fr. 33'201.00 | fr. 33'250.00 | 30.01 | 29.54 | 28.99 | 28.44 | 27.88 | 27.33 | 26.77 | 26.20 | 25.64 |
| fr. 33'251.00 | fr. 33'300.00 | 30.02 | 29.55 | 29.01 | 28.45 | 27.90 | 27.34 | 26.78 | 26.22 | 25.66 |
| fr. 33'301.00 | fr. 33'350.00 | 30.03 | 29.57 | 29.02 | 28.47 | 27.92 | 27.36 | 26.80 | 26.24 | 25.68 |
| fr. 33'351.00 | fr. 33'400.00 | 30.03 | 29.58 | 29.03 | 28.49 | 27.93 | 27.38 | 26.82 | 26.26 | 25.70 |
| fr. 33'401.00 | fr. 33'450.00 | 30.04 | 29.59 | 29.05 | 28.50 | 27.95 | 27.39 | 26.84 | 26.28 | 25.72 |

| Tranches de salaire mensuel brut : | | Retenue d'impôt en % du salaire brut: avec ... enfant(s) à charge | | | | | | | | |
|---------------------------------------|---------------|--|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| | | 0 enfant | 1 enfant | 2 enfants | 3 enfants | 4 enfants | 5 enfants | 6 enfants | 7 enfants | 8 enfants |
| De : | A : | | | | | | | | | |
| fr. 33'451.00 | fr. 33'500.00 | 30.05 | 29.59 | 29.06 | 28.51 | 27.97 | 27.41 | 26.85 | 26.30 | 25.74 |
| fr. 33'501.00 | fr. 33'550.00 | 30.05 | 29.60 | 29.07 | 28.53 | 27.98 | 27.43 | 26.87 | 26.31 | 25.76 |
| fr. 33'551.00 | fr. 33'600.00 | 30.06 | 29.61 | 29.09 | 28.55 | 28.00 | 27.45 | 26.89 | 26.34 | 25.78 |
| fr. 33'601.00 | fr. 33'650.00 | 30.07 | 29.61 | 29.10 | 28.56 | 28.01 | 27.46 | 26.91 | 26.35 | 25.80 |
| fr. 33'651.00 | fr. 33'700.00 | 30.07 | 29.62 | 29.12 | 28.57 | 28.03 | 27.48 | 26.92 | 26.37 | 25.81 |
| fr. 33'701.00 | fr. 33'750.00 | 30.08 | 29.63 | 29.13 | 28.59 | 28.04 | 27.49 | 26.94 | 26.39 | 25.83 |
| fr. 33'751.00 | fr. 33'800.00 | 30.08 | 29.64 | 29.15 | 28.61 | 28.06 | 27.51 | 26.96 | 26.41 | 25.85 |
| fr. 33'801.00 | fr. 33'850.00 | 30.09 | 29.64 | 29.16 | 28.62 | 28.08 | 27.53 | 26.98 | 26.43 | 25.87 |
| fr. 33'851.00 | fr. 33'900.00 | 30.09 | 29.65 | 29.17 | 28.63 | 28.09 | 27.54 | 26.99 | 26.44 | 25.89 |
| fr. 33'901.00 | fr. 33'950.00 | 30.10 | 29.65 | 29.19 | 28.65 | 28.10 | 27.56 | 27.01 | 26.46 | 25.91 |
| fr. 33'951.00 | fr. 34'000.00 | 30.11 | 29.66 | 29.20 | 28.66 | 28.12 | 27.58 | 27.03 | 26.48 | 25.93 |
| fr. 34'001.00 | fr. 34'050.00 | 30.11 | 29.67 | 29.21 | 28.68 | 28.13 | 27.59 | 27.05 | 26.50 | 25.95 |
| fr. 34'051.00 | fr. 34'100.00 | 30.12 | 29.67 | 29.23 | 28.69 | 28.15 | 27.61 | 27.06 | 26.51 | 25.97 |
| fr. 34'101.00 | fr. 34'150.00 | 30.13 | 29.68 | 29.24 | 28.71 | 28.17 | 27.63 | 27.08 | 26.54 | 25.99 |
| fr. 34'151.00 | fr. 34'200.00 | 30.13 | 29.69 | 29.24 | 28.72 | 28.18 | 27.64 | 27.10 | 26.55 | 26.00 |
| fr. 34'201.00 | fr. 34'250.00 | 30.14 | 29.70 | 29.25 | 28.73 | 28.20 | 27.66 | 27.11 | 26.57 | 26.02 |
| fr. 34'251.00 | fr. 34'300.00 | 30.15 | 29.71 | 29.26 | 28.75 | 28.22 | 27.68 | 27.13 | 26.59 | 26.04 |
| fr. 34'301.00 | fr. 34'350.00 | 30.15 | 29.71 | 29.27 | 28.76 | 28.23 | 27.69 | 27.15 | 26.60 | 26.06 |
| fr. 34'351.00 | fr. 34'400.00 | 30.16 | 29.72 | 29.27 | 28.78 | 28.24 | 27.71 | 27.16 | 26.62 | 26.08 |
| fr. 34'401.00 | fr. 34'450.00 | 30.16 | 29.72 | 29.28 | 28.79 | 28.26 | 27.72 | 27.18 | 26.64 | 26.10 |
| fr. 34'451.00 | fr. 34'500.00 | 30.17 | 29.73 | 29.29 | 28.81 | 28.27 | 27.74 | 27.20 | 26.66 | 26.11 |
| fr. 34'501.00 | fr. 34'550.00 | 30.18 | 29.74 | 29.30 | 28.82 | 28.29 | 27.75 | 27.22 | 26.67 | 26.13 |
| fr. 34'551.00 | fr. 34'600.00 | 30.18 | 29.74 | 29.30 | 28.83 | 28.30 | 27.77 | 27.23 | 26.69 | 26.15 |
| fr. 34'601.00 | fr. 34'650.00 | 30.19 | 29.75 | 29.31 | 28.85 | 28.32 | 27.79 | 27.25 | 26.71 | 26.17 |
| fr. 34'651.00 | fr. 34'700.00 | 30.19 | 29.76 | 29.32 | 28.86 | 28.33 | 27.80 | 27.27 | 26.73 | 26.19 |
| fr. 34'701.00 | fr. 34'750.00 | 30.20 | 29.76 | 29.33 | 28.88 | 28.35 | 27.82 | 27.28 | 26.74 | 26.20 |
| fr. 34'751.00 | fr. 34'800.00 | 30.21 | 29.77 | 29.33 | 28.89 | 28.36 | 27.83 | 27.30 | 26.76 | 26.23 |
| fr. 34'801.00 | fr. 34'850.00 | 30.21 | 29.78 | 29.34 | 28.90 | 28.38 | 27.85 | 27.32 | 26.78 | 26.24 |
| fr. 34'851.00 | fr. 34'900.00 | 30.22 | 29.78 | 29.35 | 28.91 | 28.39 | 27.86 | 27.33 | 26.80 | 26.26 |
| fr. 34'901.00 | fr. 34'950.00 | 30.22 | 29.79 | 29.36 | 28.92 | 28.41 | 27.88 | 27.35 | 26.81 | 26.28 |
| fr. 34'951.00 | fr. 35'000.00 | 30.23 | 29.80 | 29.36 | 28.93 | 28.42 | 27.89 | 27.37 | 26.83 | 26.29 |
| fr. 35'001.00 | fr. 35'050.00 | 30.24 | 29.80 | 29.37 | 28.94 | 28.44 | 27.91 | 27.38 | 26.85 | 26.31 |
| fr. 35'051.00 | fr. 35'100.00 | 30.24 | 29.81 | 29.38 | 28.94 | 28.45 | 27.92 | 27.40 | 26.87 | 26.33 |
| fr. 35'101.00 | fr. 35'150.00 | 30.25 | 29.81 | 29.38 | 28.95 | 28.46 | 27.94 | 27.41 | 26.88 | 26.35 |
| fr. 35'151.00 | fr. 35'200.00 | 30.25 | 29.82 | 29.39 | 28.96 | 28.48 | 27.96 | 27.43 | 26.90 | 26.37 |
| fr. 35'201.00 | fr. 35'250.00 | 30.26 | 29.83 | 29.40 | 28.97 | 28.49 | 27.97 | 27.45 | 26.92 | 26.39 |
| fr. 35'251.00 | fr. 35'300.00 | 30.26 | 29.83 | 29.40 | 28.97 | 28.51 | 27.99 | 27.46 | 26.93 | 26.40 |
| fr. 35'301.00 | fr. 35'350.00 | 30.27 | 29.84 | 29.41 | 28.98 | 28.52 | 28.00 | 27.48 | 26.95 | 26.42 |
| fr. 35'351.00 | fr. 35'400.00 | 30.28 | 29.85 | 29.42 | 28.99 | 28.54 | 28.02 | 27.49 | 26.97 | 26.44 |
| fr. 35'401.00 | fr. 35'450.00 | 30.28 | 29.85 | 29.43 | 29.00 | 28.55 | 28.03 | 27.51 | 26.98 | 26.45 |
| fr. 35'451.00 | fr. 35'500.00 | 30.29 | 29.86 | 29.43 | 29.00 | 28.56 | 28.05 | 27.52 | 27.00 | 26.47 |
| fr. 35'501.00 | fr. 35'550.00 | 30.30 | 29.87 | 29.44 | 29.01 | 28.58 | 28.06 | 27.54 | 27.02 | 26.49 |
| fr. 35'551.00 | fr. 35'600.00 | 30.30 | 29.87 | 29.45 | 29.02 | 28.59 | 28.08 | 27.56 | 27.03 | 26.51 |
| fr. 35'601.00 | fr. 35'650.00 | 30.30 | 29.88 | 29.45 | 29.03 | 28.60 | 28.09 | 27.57 | 27.05 | 26.52 |
| fr. 35'651.00 | fr. 35'700.00 | 30.31 | 29.89 | 29.46 | 29.04 | 28.61 | 28.11 | 27.59 | 27.07 | 26.54 |
| fr. 35'701.00 | fr. 35'750.00 | 30.32 | 29.89 | 29.47 | 29.04 | 28.62 | 28.12 | 27.60 | 27.08 | 26.56 |
| fr. 35'751.00 | fr. 35'800.00 | 30.32 | 29.90 | 29.48 | 29.05 | 28.62 | 28.14 | 27.62 | 27.10 | 26.58 |
| fr. 35'801.00 | fr. 35'850.00 | 30.33 | 29.91 | 29.49 | 29.06 | 28.64 | 28.15 | 27.64 | 27.12 | 26.60 |
| fr. 35'851.00 | fr. 35'900.00 | 30.33 | 29.91 | 29.49 | 29.07 | 28.64 | 28.17 | 27.65 | 27.13 | 26.61 |
| fr. 35'901.00 | fr. 35'950.00 | 30.34 | 29.92 | 29.50 | 29.07 | 28.65 | 28.18 | 27.67 | 27.15 | 26.63 |
| fr. 35'951.00 | fr. 36'000.00 | 30.35 | 29.92 | 29.50 | 29.08 | 28.66 | 28.19 | 27.68 | 27.16 | 26.65 |
| fr. 36'001.00 | fr. 36'050.00 | 30.35 | 29.93 | 29.51 | 29.09 | 28.67 | 28.21 | 27.70 | 27.18 | 26.66 |
| fr. 36'051.00 | fr. 36'100.00 | 30.36 | 29.94 | 29.52 | 29.10 | 28.67 | 28.22 | 27.71 | 27.20 | 26.68 |
| fr. 36'101.00 | fr. 36'150.00 | 30.36 | 29.94 | 29.52 | 29.10 | 28.68 | 28.24 | 27.73 | 27.21 | 26.70 |
| fr. 36'151.00 | fr. 36'200.00 | 30.37 | 29.95 | 29.53 | 29.11 | 28.69 | 28.26 | 27.74 | 27.23 | 26.71 |
| fr. 36'201.00 | fr. 36'250.00 | 30.37 | 29.96 | 29.54 | 29.12 | 28.70 | 28.27 | 27.76 | 27.25 | 26.73 |
| fr. 36'251.00 | fr. 36'300.00 | 30.38 | 29.96 | 29.54 | 29.13 | 28.71 | 28.28 | 27.77 | 27.26 | 26.75 |
| fr. 36'301.00 | fr. 36'350.00 | 30.38 | 29.97 | 29.55 | 29.13 | 28.71 | 28.29 | 27.79 | 27.28 | 26.76 |
| fr. 36'351.00 | fr. 36'400.00 | 30.39 | 29.97 | 29.56 | 29.14 | 28.72 | 28.30 | 27.81 | 27.30 | 26.78 |
| fr. 36'401.00 | fr. 36'450.00 | 30.40 | 29.98 | 29.56 | 29.15 | 28.73 | 28.31 | 27.82 | 27.31 | 26.80 |
| fr. 36'451.00 | fr. 36'500.00 | 30.40 | 29.99 | 29.57 | 29.16 | 28.74 | 28.32 | 27.83 | 27.33 | 26.81 |
| fr. 36'501.00 | fr. 36'550.00 | 30.41 | 29.99 | 29.58 | 29.16 | 28.75 | 28.33 | 27.85 | 27.34 | 26.83 |
| fr. 36'551.00 | fr. 36'600.00 | 30.41 | 30.00 | 29.59 | 29.17 | 28.75 | 28.34 | 27.87 | 27.36 | 26.85 |
| fr. 36'601.00 | fr. 36'650.00 | 30.42 | 30.01 | 29.59 | 29.18 | 28.76 | 28.35 | 27.88 | 27.37 | 26.86 |
| fr. 36'651.00 | fr. 36'700.00 | 30.42 | 30.01 | 29.60 | 29.18 | 28.77 | 28.35 | 27.89 | 27.39 | 26.88 |
| fr. 36'701.00 | fr. 36'750.00 | 30.43 | 30.02 | 29.61 | 29.19 | 28.78 | 28.36 | 27.91 | 27.41 | 26.90 |
| fr. 36'751.00 | fr. 36'800.00 | 30.43 | 30.02 | 29.61 | 29.20 | 28.79 | 28.37 | 27.93 | 27.42 | 26.92 |
| fr. 36'801.00 | fr. 36'850.00 | 30.44 | 30.03 | 29.62 | 29.20 | 28.79 | 28.38 | 27.94 | 27.43 | 26.93 |
| fr. 36'851.00 | fr. 36'900.00 | 30.44 | 30.03 | 29.62 | 29.21 | 28.80 | 28.38 | 27.95 | 27.45 | 26.95 |
| fr. 36'901.00 | fr. 36'950.00 | 30.45 | 30.04 | 29.63 | 29.22 | 28.81 | 28.40 | 27.97 | 27.47 | 26.96 |
| fr. 36'951.00 | fr. 37'000.00 | 30.45 | 30.05 | 29.64 | 29.23 | 28.81 | 28.40 | 27.98 | 27.48 | 26.98 |
| fr. 37'001.00 | fr. 37'050.00 | 30.46 | 30.05 | 29.64 | 29.23 | 28.82 | 28.41 | 28.00 | 27.50 | 26.99 |
| fr. 37'051.00 | fr. 37'100.00 | 30.47 | 30.06 | 29.65 | 29.24 | 28.83 | 28.42 | 28.01 | 27.52 | 27.01 |
| fr. 37'101.00 | fr. 37'150.00 | 30.47 | 30.06 | 29.66 | 29.25 | 28.84 | 28.43 | 28.01 | 27.53 | 27.03 |
| fr. 37'151.00 | fr. 37'200.00 | 30.48 | 30.07 | 29.66 | 29.25 | 28.84 | 28.43 | 28.02 | 27.54 | 27.04 |
| fr. 37'201.00 | fr. 37'250.00 | 30.48 | 30.08 | 29.67 | 29.26 | 28.86 | 28.45 | 28.04 | 27.56 | 27.06 |
| fr. 37'251.00 | fr. 37'300.00 | 30.49 | 30.08 | 29.67 | 29.27 | 28.86 | 28.45 | 28.04 | 27.57 | 27.08 |

| Tranches de salaire mensuel brut : | | Retenue d'impôt en % du salaire brut: avec ... enfant(s) à charge | | | | | | | | | |
|---------------------------------------|---------------|--|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|--|
| | | 0 enfant | 1 enfant | 2 enfants | 3 enfants | 4 enfants | 5 enfants | 6 enfants | 7 enfants | 8 enfants | |
| De : | A : | | | | | | | | | | |
| fr. 37'301.00 | fr. 37'350.00 | 30.49 | 30.09 | 29.68 | 29.27 | 28.87 | 28.46 | 28.05 | 27.59 | 27.09 | |
| fr. 37'351.00 | fr. 37'400.00 | 30.50 | 30.09 | 29.69 | 29.28 | 28.88 | 28.47 | 28.06 | 27.61 | 27.11 | |
| fr. 37'401.00 | fr. 37'450.00 | 30.50 | 30.10 | 29.69 | 29.29 | 28.88 | 28.48 | 28.07 | 27.62 | 27.12 | |
| fr. 37'451.00 | fr. 37'500.00 | 30.51 | 30.10 | 29.70 | 29.30 | 28.89 | 28.48 | 28.08 | 27.63 | 27.14 | |
| fr. 37'501.00 | fr. 37'550.00 | 30.51 | 30.11 | 29.71 | 29.30 | 28.90 | 28.49 | 28.09 | 27.65 | 27.15 | |
| fr. 37'551.00 | fr. 37'600.00 | 30.52 | 30.12 | 29.71 | 29.31 | 28.91 | 28.50 | 28.09 | 27.67 | 27.17 | |
| fr. 37'601.00 | fr. 37'650.00 | 30.52 | 30.12 | 29.72 | 29.32 | 28.91 | 28.51 | 28.10 | 27.68 | 27.19 | |
| fr. 37'651.00 | fr. 37'700.00 | 30.53 | 30.13 | 29.73 | 29.32 | 28.92 | 28.52 | 28.11 | 27.69 | 27.20 | |
| fr. 37'701.00 | fr. 37'750.00 | 30.53 | 30.13 | 29.73 | 29.33 | 28.93 | 28.52 | 28.12 | 27.71 | 27.22 | |
| fr. 37'751.00 | fr. 37'800.00 | 30.54 | 30.14 | 29.74 | 29.34 | 28.94 | 28.53 | 28.13 | 27.72 | 27.23 | |
| fr. 37'801.00 | fr. 37'850.00 | 30.54 | 30.15 | 29.75 | 29.34 | 28.94 | 28.54 | 28.14 | 27.73 | 27.25 | |
| fr. 37'851.00 | fr. 37'900.00 | 30.55 | 30.15 | 29.75 | 29.35 | 28.95 | 28.55 | 28.15 | 27.74 | 27.27 | |
| fr. 37'901.00 | fr. 37'950.00 | 30.56 | 30.16 | 29.76 | 29.36 | 28.96 | 28.56 | 28.15 | 27.75 | 27.28 | |
| fr. 37'951.00 | fr. 38'000.00 | 30.56 | 30.16 | 29.76 | 29.37 | 28.97 | 28.56 | 28.16 | 27.76 | 27.29 | |
| fr. 38'001.00 | fr. 38'050.00 | 30.57 | 30.17 | 29.77 | 29.37 | 28.97 | 28.57 | 28.17 | 27.77 | 27.31 | |
| fr. 38'051.00 | fr. 38'100.00 | 30.57 | 30.17 | 29.77 | 29.38 | 28.98 | 28.58 | 28.18 | 27.77 | 27.32 | |
| fr. 38'101.00 | fr. 38'150.00 | 30.58 | 30.18 | 29.78 | 29.39 | 28.99 | 28.59 | 28.19 | 27.79 | 27.34 | |
| fr. 38'151.00 | fr. 38'200.00 | 30.58 | 30.19 | 29.79 | 29.39 | 28.99 | 28.60 | 28.20 | 27.80 | 27.36 | |
| fr. 38'201.00 | fr. 38'250.00 | 30.58 | 30.19 | 29.79 | 29.40 | 29.00 | 28.60 | 28.20 | 27.80 | 27.37 | |
| fr. 38'251.00 | fr. 38'300.00 | 30.59 | 30.20 | 29.80 | 29.41 | 29.01 | 28.61 | 28.21 | 27.81 | 27.39 | |
| fr. 38'301.00 | fr. 38'350.00 | 30.60 | 30.20 | 29.81 | 29.41 | 29.02 | 28.62 | 28.22 | 27.82 | 27.40 | |
| fr. 38'351.00 | fr. 38'400.00 | 30.60 | 30.21 | 29.81 | 29.42 | 29.02 | 28.62 | 28.23 | 27.83 | 27.42 | |
| fr. 38'401.00 | fr. 38'450.00 | 30.60 | 30.21 | 29.82 | 29.42 | 29.03 | 28.63 | 28.24 | 27.84 | 27.43 | |
| fr. 38'451.00 | fr. 38'500.00 | 30.61 | 30.22 | 29.83 | 29.43 | 29.04 | 28.64 | 28.25 | 27.85 | 27.45 | |
| fr. 38'501.00 | fr. 38'550.00 | 30.61 | 30.22 | 29.83 | 29.44 | 29.04 | 28.65 | 28.25 | 27.86 | 27.46 | |
| fr. 38'551.00 | fr. 38'600.00 | 30.62 | 30.23 | 29.84 | 29.44 | 29.05 | 28.66 | 28.26 | 27.86 | 27.47 | |
| fr. 38'601.00 | fr. 38'650.00 | 30.63 | 30.24 | 29.84 | 29.45 | 29.06 | 28.67 | 28.27 | 27.88 | 27.48 | |
| fr. 38'651.00 | fr. 38'700.00 | 30.63 | 30.24 | 29.85 | 29.46 | 29.06 | 28.67 | 28.28 | 27.88 | 27.49 | |
| fr. 38'701.00 | fr. 38'750.00 | 30.63 | 30.24 | 29.85 | 29.46 | 29.07 | 28.68 | 28.28 | 27.89 | 27.49 | |
| fr. 38'751.00 | fr. 38'800.00 | 30.64 | 30.25 | 29.86 | 29.47 | 29.08 | 28.69 | 28.30 | 27.90 | 27.51 | |
| fr. 38'801.00 | fr. 38'850.00 | 30.64 | 30.26 | 29.87 | 29.48 | 29.09 | 28.69 | 28.30 | 27.91 | 27.51 | |
| fr. 38'851.00 | fr. 38'900.00 | 30.65 | 30.26 | 29.87 | 29.48 | 29.09 | 28.70 | 28.31 | 27.92 | 27.52 | |
| fr. 38'901.00 | fr. 38'950.00 | 30.65 | 30.27 | 29.88 | 29.49 | 29.10 | 28.71 | 28.32 | 27.92 | 27.53 | |
| fr. 38'951.00 | fr. 39'000.00 | 30.66 | 30.27 | 29.88 | 29.50 | 29.11 | 28.72 | 28.33 | 27.93 | 27.54 | |
| fr. 39'001.00 | fr. 39'050.00 | 30.66 | 30.28 | 29.89 | 29.50 | 29.11 | 28.72 | 28.33 | 27.94 | 27.55 | |
| fr. 39'051.00 | fr. 39'100.00 | 30.67 | 30.28 | 29.90 | 29.51 | 29.12 | 28.73 | 28.34 | 27.95 | 27.56 | |
| fr. 39'101.00 | fr. 39'150.00 | 30.67 | 30.29 | 29.90 | 29.51 | 29.13 | 28.74 | 28.35 | 27.96 | 27.57 | |
| fr. 39'151.00 | fr. 39'200.00 | 30.68 | 30.29 | 29.91 | 29.52 | 29.13 | 28.75 | 28.36 | 27.97 | 27.58 | |
| fr. 39'201.00 | fr. 39'250.00 | 30.68 | 30.30 | 29.91 | 29.53 | 29.14 | 28.75 | 28.37 | 27.98 | 27.59 | |
| fr. 39'251.00 | fr. 39'300.00 | 30.69 | 30.30 | 29.92 | 29.53 | 29.15 | 28.76 | 28.37 | 27.98 | 27.60 | |
| fr. 39'301.00 | fr. 39'350.00 | 30.69 | 30.31 | 29.93 | 29.54 | 29.16 | 28.77 | 28.38 | 27.99 | 27.60 | |
| fr. 39'351.00 | fr. 39'400.00 | 30.70 | 30.31 | 29.93 | 29.55 | 29.16 | 28.78 | 28.39 | 28.00 | 27.61 | |
| fr. 39'401.00 | fr. 39'450.00 | 30.70 | 30.32 | 29.94 | 29.55 | 29.17 | 28.78 | 28.40 | 28.01 | 27.62 | |
| fr. 39'451.00 | fr. 39'500.00 | 30.71 | 30.33 | 29.94 | 29.56 | 29.18 | 28.79 | 28.41 | 28.02 | 27.63 | |
| fr. 39'501.00 | fr. 39'550.00 | 30.71 | 30.33 | 29.95 | 29.57 | 29.18 | 28.80 | 28.41 | 28.03 | 27.64 | |
| fr. 39'551.00 | fr. 39'600.00 | 30.72 | 30.34 | 29.95 | 29.57 | 29.19 | 28.81 | 28.42 | 28.04 | 27.65 | |
| fr. 39'601.00 | fr. 39'650.00 | 30.72 | 30.34 | 29.96 | 29.58 | 29.19 | 28.81 | 28.43 | 28.04 | 27.65 | |
| fr. 39'651.00 | fr. 39'700.00 | 30.73 | 30.35 | 29.97 | 29.58 | 29.20 | 28.82 | 28.44 | 28.05 | 27.67 | |
| fr. 39'701.00 | fr. 39'750.00 | 30.73 | 30.35 | 29.97 | 29.59 | 29.21 | 28.83 | 28.44 | 28.06 | 27.68 | |
| fr. 39'751.00 | fr. 39'800.00 | 30.73 | 30.35 | 29.98 | 29.59 | 29.21 | 28.83 | 28.45 | 28.07 | 27.68 | |
| fr. 39'801.00 | fr. 39'850.00 | 30.74 | 30.36 | 29.98 | 29.60 | 29.22 | 28.84 | 28.46 | 28.07 | 27.69 | |
| fr. 39'851.00 | fr. 39'900.00 | 30.75 | 30.37 | 29.99 | 29.61 | 29.23 | 28.85 | 28.47 | 28.09 | 27.70 | |
| fr. 39'901.00 | fr. 39'950.00 | 30.75 | 30.37 | 29.99 | 29.61 | 29.23 | 28.85 | 28.47 | 28.09 | 27.71 | |
| fr. 39'951.00 | fr. 40'000.00 | 30.75 | 30.38 | 30.00 | 29.62 | 29.24 | 28.86 | 28.48 | 28.10 | 27.72 | |
| fr. 40'001.00 | fr. 40'050.00 | 30.76 | 30.38 | 30.01 | 29.63 | 29.25 | 28.87 | 28.49 | 28.11 | 27.73 | |
| fr. 40'051.00 | fr. 40'100.00 | 30.76 | 30.39 | 30.01 | 29.63 | 29.25 | 28.88 | 28.50 | 28.12 | 27.73 | |
| fr. 40'101.00 | fr. 40'150.00 | 30.77 | 30.39 | 30.02 | 29.64 | 29.26 | 28.88 | 28.50 | 28.12 | 27.74 | |
| fr. 40'151.00 | fr. 40'200.00 | 30.77 | 30.40 | 30.02 | 29.65 | 29.27 | 28.89 | 28.51 | 28.13 | 27.75 | |
| fr. 40'201.00 | fr. 40'250.00 | 30.78 | 30.40 | 30.03 | 29.65 | 29.27 | 28.90 | 28.52 | 28.14 | 27.76 | |
| fr. 40'251.00 | fr. 40'300.00 | 30.78 | 30.41 | 30.03 | 29.66 | 29.28 | 28.90 | 28.53 | 28.15 | 27.77 | |
| fr. 40'301.00 | fr. 40'350.00 | 30.79 | 30.41 | 30.04 | 29.66 | 29.29 | 28.91 | 28.53 | 28.16 | 27.78 | |
| fr. 40'351.00 | fr. 40'400.00 | 30.79 | 30.42 | 30.04 | 29.67 | 29.29 | 28.92 | 28.54 | 28.16 | 27.79 | |
| fr. 40'401.00 | fr. 40'450.00 | 30.79 | 30.42 | 30.05 | 29.67 | 29.30 | 28.92 | 28.55 | 28.17 | 27.79 | |
| fr. 40'451.00 | fr. 40'500.00 | 30.80 | 30.43 | 30.05 | 29.68 | 29.31 | 28.93 | 28.56 | 28.18 | 27.80 | |
| fr. 40'501.00 | fr. 40'550.00 | 30.80 | 30.43 | 30.06 | 29.69 | 29.31 | 28.94 | 28.56 | 28.19 | 27.81 | |
| fr. 40'551.00 | fr. 40'600.00 | 30.81 | 30.44 | 30.07 | 29.69 | 29.32 | 28.95 | 28.57 | 28.20 | 27.82 | |
| fr. 40'601.00 | fr. 40'650.00 | 30.81 | 30.44 | 30.07 | 29.70 | 29.33 | 28.95 | 28.58 | 28.20 | 27.83 | |
| fr. 40'651.00 | fr. 40'700.00 | 30.82 | 30.45 | 30.08 | 29.71 | 29.33 | 28.96 | 28.59 | 28.21 | 27.84 | |
| fr. 40'701.00 | fr. 40'750.00 | 30.82 | 30.45 | 30.08 | 29.71 | 29.34 | 28.97 | 28.59 | 28.22 | 27.84 | |
| fr. 40'751.00 | fr. 40'800.00 | 30.83 | 30.46 | 30.09 | 29.72 | 29.35 | 28.97 | 28.60 | 28.23 | 27.85 | |
| fr. 40'801.00 | fr. 40'850.00 | 30.83 | 30.46 | 30.09 | 29.72 | 29.35 | 28.98 | 28.61 | 28.24 | 27.86 | |
| fr. 40'851.00 | fr. 40'900.00 | 30.84 | 30.47 | 30.10 | 29.73 | 29.36 | 28.99 | 28.62 | 28.24 | 27.87 | |
| fr. 40'901.00 | fr. 40'950.00 | 30.84 | 30.47 | 30.10 | 29.73 | 29.36 | 28.99 | 28.62 | 28.25 | 27.88 | |
| fr. 40'951.00 | fr. 41'000.00 | 30.84 | 30.48 | 30.11 | 29.74 | 29.37 | 29.00 | 28.63 | 28.26 | 27.89 | |
| fr. 41'001.00 | fr. 41'050.00 | 30.85 | 30.48 | 30.11 | 29.74 | 29.38 | 29.01 | 28.64 | 28.26 | 27.89 | |
| fr. 41'051.00 | fr. 41'100.00 | 30.85 | 30.49 | 30.12 | 29.75 | 29.38 | 29.01 | 28.65 | 28.27 | 27.90 | |
| fr. 41'101.00 | fr. 41'150.00 | 30.86 | 30.49 | 30.13 | 29.76 | 29.39 | 29.02 | 28.65 | 28.28 | 27.91 | |

| Tranches de salaire mensuel brut : | | Retenue d'impôt en % du salaire brut: avec ... enfant(s) à charge | | | | | | | | |
|---------------------------------------|---------------|--|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| | | 0 enfant | 1 enfant | 2 enfants | 3 enfants | 4 enfants | 5 enfants | 6 enfants | 7 enfants | 8 enfants |
| De : | A : | | | | | | | | | |
| fr. 41'151.00 | fr. 41'200.00 | 30.86 | 30.49 | 30.13 | 29.76 | 29.39 | 29.03 | 28.66 | 28.29 | 27.92 |
| fr. 41'201.00 | fr. 41'250.00 | 30.87 | 30.50 | 30.14 | 29.77 | 29.40 | 29.04 | 28.67 | 28.30 | 27.93 |
| fr. 41'251.00 | fr. 41'300.00 | 30.87 | 30.51 | 30.14 | 29.78 | 29.41 | 29.04 | 28.67 | 28.31 | 27.94 |
| fr. 41'301.00 | fr. 41'350.00 | 30.87 | 30.51 | 30.14 | 29.78 | 29.41 | 29.05 | 28.68 | 28.31 | 27.94 |
| fr. 41'351.00 | fr. 41'400.00 | 30.88 | 30.51 | 30.15 | 29.79 | 29.42 | 29.05 | 28.69 | 28.32 | 27.95 |
| fr. 41'401.00 | fr. 41'450.00 | 30.89 | 30.52 | 30.16 | 29.79 | 29.43 | 29.06 | 28.70 | 28.33 | 27.96 |
| fr. 41'451.00 | fr. 41'500.00 | 30.89 | 30.52 | 30.16 | 29.80 | 29.43 | 29.07 | 28.70 | 28.33 | 27.97 |
| fr. 41'501.00 | fr. 41'550.00 | 30.89 | 30.53 | 30.17 | 29.80 | 29.44 | 29.07 | 28.71 | 28.34 | 27.97 |
| fr. 41'551.00 | fr. 41'600.00 | 30.90 | 30.54 | 30.17 | 29.81 | 29.45 | 29.08 | 28.72 | 28.35 | 27.98 |
| fr. 41'601.00 | fr. 41'650.00 | 30.90 | 30.54 | 30.18 | 29.81 | 29.45 | 29.09 | 28.72 | 28.36 | 27.99 |
| fr. 41'651.00 | fr. 41'700.00 | 30.90 | 30.54 | 30.18 | 29.82 | 29.46 | 29.09 | 28.73 | 28.36 | 28.00 |
| fr. 41'701.00 | fr. 41'750.00 | 30.91 | 30.55 | 30.19 | 29.83 | 29.46 | 29.10 | 28.74 | 28.37 | 28.01 |
| fr. 41'751.00 | fr. 41'800.00 | 30.91 | 30.55 | 30.19 | 29.83 | 29.47 | 29.11 | 28.74 | 28.38 | 28.01 |
| fr. 41'801.00 | fr. 41'850.00 | 30.92 | 30.56 | 30.20 | 29.84 | 29.48 | 29.11 | 28.75 | 28.39 | 28.02 |
| fr. 41'851.00 | fr. 41'900.00 | 30.92 | 30.56 | 30.20 | 29.84 | 29.48 | 29.12 | 28.76 | 28.39 | 28.03 |
| fr. 41'901.00 | fr. 41'950.00 | 30.93 | 30.57 | 30.21 | 29.85 | 29.49 | 29.13 | 28.76 | 28.40 | 28.04 |
| fr. 41'951.00 | fr. 42'000.00 | 30.93 | 30.57 | 30.21 | 29.85 | 29.49 | 29.13 | 28.77 | 28.41 | 28.05 |
| fr. 42'001.00 | fr. 42'050.00 | 30.93 | 30.58 | 30.22 | 29.86 | 29.50 | 29.14 | 28.78 | 28.42 | 28.05 |
| fr. 42'051.00 | fr. 42'100.00 | 30.94 | 30.58 | 30.22 | 29.86 | 29.51 | 29.15 | 28.79 | 28.42 | 28.06 |
| fr. 42'101.00 | fr. 42'150.00 | 30.94 | 30.59 | 30.23 | 29.87 | 29.51 | 29.15 | 28.79 | 28.43 | 28.07 |
| fr. 42'151.00 | fr. 42'200.00 | 30.95 | 30.59 | 30.23 | 29.88 | 29.52 | 29.16 | 28.80 | 28.44 | 28.08 |
| fr. 42'201.00 | fr. 42'250.00 | 30.95 | 30.60 | 30.24 | 29.88 | 29.52 | 29.17 | 28.81 | 28.45 | 28.09 |
| fr. 42'251.00 | fr. 42'300.00 | 30.96 | 30.60 | 30.24 | 29.89 | 29.53 | 29.17 | 28.81 | 28.45 | 28.09 |
| fr. 42'301.00 | fr. 42'350.00 | 30.96 | 30.61 | 30.25 | 29.89 | 29.54 | 29.18 | 28.82 | 28.46 | 28.10 |
| fr. 42'351.00 | fr. 42'400.00 | 30.96 | 30.61 | 30.25 | 29.90 | 29.54 | 29.18 | 28.83 | 28.47 | 28.11 |
| fr. 42'401.00 | fr. 42'450.00 | 30.97 | 30.61 | 30.26 | 29.90 | 29.55 | 29.19 | 28.83 | 28.48 | 28.12 |
| fr. 42'451.00 | fr. 42'500.00 | 30.97 | 30.62 | 30.26 | 29.91 | 29.55 | 29.20 | 28.84 | 28.48 | 28.12 |
| fr. 42'501.00 | fr. 42'550.00 | 30.98 | 30.62 | 30.27 | 29.92 | 29.56 | 29.20 | 28.85 | 28.49 | 28.13 |
| fr. 42'551.00 | fr. 42'600.00 | 30.98 | 30.63 | 30.27 | 29.92 | 29.56 | 29.21 | 28.85 | 28.49 | 28.14 |
| fr. 42'601.00 | fr. 42'650.00 | 30.99 | 30.63 | 30.28 | 29.93 | 29.57 | 29.22 | 28.86 | 28.50 | 28.15 |
| fr. 42'651.00 | fr. 42'700.00 | 30.99 | 30.64 | 30.28 | 29.93 | 29.58 | 29.22 | 28.87 | 28.51 | 28.15 |
| fr. 42'701.00 | fr. 42'750.00 | 30.99 | 30.64 | 30.29 | 29.93 | 29.58 | 29.23 | 28.87 | 28.52 | 28.16 |
| fr. 42'751.00 | fr. 42'800.00 | 31.00 | 30.64 | 30.29 | 29.94 | 29.59 | 29.23 | 28.88 | 28.52 | 28.17 |
| fr. 42'801.00 | fr. 42'850.00 | 31.00 | 30.65 | 30.30 | 29.95 | 29.60 | 29.24 | 28.89 | 28.53 | 28.18 |
| fr. 42'851.00 | fr. 42'900.00 | 31.00 | 30.65 | 30.30 | 29.95 | 29.60 | 29.25 | 28.89 | 28.54 | 28.18 |
| fr. 42'901.00 | fr. 42'950.00 | 31.01 | 30.66 | 30.31 | 29.96 | 29.60 | 29.25 | 28.90 | 28.55 | 28.19 |
| fr. 42'951.00 | fr. 43'000.00 | 31.01 | 30.67 | 30.31 | 29.96 | 29.61 | 29.26 | 28.91 | 28.55 | 28.20 |
| fr. 43'001.00 | fr. 43'050.00 | 31.02 | 30.67 | 30.32 | 29.97 | 29.62 | 29.26 | 28.91 | 28.56 | 28.21 |
| fr. 43'051.00 | fr. 43'100.00 | 31.02 | 30.67 | 30.32 | 29.97 | 29.62 | 29.27 | 28.92 | 28.57 | 28.21 |
| fr. 43'101.00 | fr. 43'150.00 | 31.03 | 30.68 | 30.33 | 29.98 | 29.63 | 29.28 | 28.93 | 28.58 | 28.22 |
| fr. 43'151.00 | fr. 43'200.00 | 31.03 | 30.68 | 30.33 | 29.98 | 29.63 | 29.28 | 28.93 | 28.58 | 28.23 |
| fr. 43'201.00 | fr. 43'250.00 | 31.03 | 30.69 | 30.34 | 29.99 | 29.64 | 29.29 | 28.94 | 28.59 | 28.24 |
| fr. 43'251.00 | fr. 43'300.00 | 31.04 | 30.69 | 30.34 | 29.99 | 29.64 | 29.30 | 28.95 | 28.59 | 28.24 |
| fr. 43'301.00 | fr. 43'350.00 | 31.04 | 30.69 | 30.35 | 30.00 | 29.65 | 29.30 | 28.95 | 28.60 | 28.25 |
| fr. 43'351.00 | fr. 43'400.00 | 31.05 | 30.70 | 30.35 | 30.00 | 29.66 | 29.31 | 28.96 | 28.61 | 28.26 |
| fr. 43'401.00 | fr. 43'450.00 | 31.05 | 30.70 | 30.36 | 30.01 | 29.66 | 29.31 | 28.97 | 28.62 | 28.27 |
| fr. 43'451.00 | fr. 43'500.00 | 31.05 | 30.71 | 30.36 | 30.02 | 29.67 | 29.32 | 28.97 | 28.62 | 28.27 |
| fr. 43'501.00 | fr. 43'550.00 | 31.06 | 30.71 | 30.37 | 30.02 | 29.67 | 29.33 | 28.98 | 28.63 | 28.28 |
| fr. 43'551.00 | fr. 43'600.00 | 31.06 | 30.72 | 30.37 | 30.03 | 29.68 | 29.33 | 28.98 | 28.64 | 28.29 |
| fr. 43'601.00 | fr. 43'650.00 | 31.07 | 30.72 | 30.38 | 30.03 | 29.68 | 29.34 | 28.99 | 28.64 | 28.29 |
| fr. 43'651.00 | fr. 43'700.00 | 31.07 | 30.73 | 30.38 | 30.04 | 29.69 | 29.34 | 29.00 | 28.65 | 28.30 |
| fr. 43'701.00 | fr. 43'750.00 | 31.07 | 30.73 | 30.39 | 30.04 | 29.70 | 29.35 | 29.00 | 28.66 | 28.31 |
| fr. 43'751.00 | fr. 43'800.00 | 31.08 | 30.73 | 30.39 | 30.05 | 29.70 | 29.36 | 29.01 | 28.66 | 28.32 |
| fr. 43'801.00 | fr. 43'850.00 | 31.08 | 30.74 | 30.40 | 30.05 | 29.71 | 29.36 | 29.02 | 28.67 | 28.32 |
| fr. 43'851.00 | fr. 43'900.00 | 31.09 | 30.74 | 30.40 | 30.06 | 29.71 | 29.37 | 29.02 | 28.68 | 28.33 |
| fr. 43'901.00 | fr. 43'950.00 | 31.09 | 30.75 | 30.40 | 30.06 | 29.72 | 29.37 | 29.03 | 28.68 | 28.34 |
| fr. 43'951.00 | fr. 44'000.00 | 31.09 | 30.75 | 30.41 | 30.06 | 29.72 | 29.38 | 29.03 | 28.69 | 28.34 |
| fr. 44'001.00 | fr. 44'050.00 | 31.10 | 30.76 | 30.41 | 30.07 | 29.73 | 29.39 | 29.04 | 28.70 | 28.35 |
| fr. 44'051.00 | fr. 44'100.00 | 31.10 | 30.76 | 30.42 | 30.08 | 29.74 | 29.39 | 29.05 | 28.71 | 28.36 |
| fr. 44'101.00 | fr. 44'150.00 | 31.10 | 30.76 | 30.42 | 30.08 | 29.74 | 29.40 | 29.05 | 28.71 | 28.37 |
| fr. 44'151.00 | fr. 44'200.00 | 31.11 | 30.77 | 30.43 | 30.09 | 29.74 | 29.40 | 29.06 | 28.72 | 28.37 |
| fr. 44'201.00 | fr. 44'250.00 | 31.11 | 30.77 | 30.43 | 30.09 | 29.75 | 29.41 | 29.07 | 28.73 | 28.38 |
| fr. 44'251.00 | fr. 44'300.00 | 31.11 | 30.78 | 30.44 | 30.10 | 29.76 | 29.41 | 29.07 | 28.73 | 28.39 |
| fr. 44'301.00 | fr. 44'350.00 | 31.12 | 30.78 | 30.44 | 30.10 | 29.76 | 29.42 | 29.08 | 28.74 | 28.39 |
| fr. 44'351.00 | fr. 44'400.00 | 31.12 | 30.79 | 30.45 | 30.11 | 29.77 | 29.43 | 29.09 | 28.75 | 28.40 |
| fr. 44'401.00 | fr. 44'450.00 | 31.13 | 30.79 | 30.45 | 30.11 | 29.77 | 29.43 | 29.09 | 28.75 | 28.41 |
| fr. 44'451.00 | fr. 44'500.00 | 31.13 | 30.79 | 30.45 | 30.12 | 29.78 | 29.44 | 29.10 | 28.76 | 28.42 |
| fr. 44'501.00 | fr. 44'550.00 | 31.14 | 30.80 | 30.46 | 30.12 | 29.78 | 29.45 | 29.11 | 28.77 | 28.42 |
| fr. 44'551.00 | fr. 44'600.00 | 31.14 | 30.80 | 30.46 | 30.13 | 29.79 | 29.45 | 29.11 | 28.77 | 28.43 |
| fr. 44'601.00 | fr. 44'650.00 | 31.14 | 30.81 | 30.47 | 30.13 | 29.79 | 29.45 | 29.12 | 28.78 | 28.44 |
| fr. 44'651.00 | fr. 44'700.00 | 31.15 | 30.81 | 30.47 | 30.14 | 29.80 | 29.46 | 29.12 | 28.78 | 28.44 |
| fr. 44'701.00 | fr. 44'750.00 | 31.15 | 30.81 | 30.48 | 30.14 | 29.80 | 29.47 | 29.13 | 28.79 | 28.45 |
| fr. 44'751.00 | fr. 44'800.00 | 31.15 | 30.82 | 30.48 | 30.15 | 29.81 | 29.47 | 29.13 | 28.80 | 28.46 |
| fr. 44'801.00 | fr. 44'850.00 | 31.16 | 30.82 | 30.49 | 30.15 | 29.81 | 29.48 | 29.14 | 28.80 | 28.46 |
| fr. 44'851.00 | fr. 44'900.00 | 31.16 | 30.83 | 30.49 | 30.16 | 29.82 | 29.48 | 29.15 | 28.81 | 28.47 |
| fr. 44'901.00 | fr. 44'950.00 | 31.16 | 30.83 | 30.50 | 30.16 | 29.83 | 29.49 | 29.15 | 28.82 | 28.48 |
| fr. 44'951.00 | fr. 45'000.00 | 31.17 | 30.83 | 30.50 | 30.17 | 29.83 | 29.50 | 29.16 | 28.82 | 28.48 |

| Tranches de salaire mensuel brut : | | Retenue d'impôt en % du salaire brut: avec ... enfant(s) à charge | | | | | | | | |
|---------------------------------------|---------------|--|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| | | 0 enfant | 1 enfant | 2 enfants | 3 enfants | 4 enfants | 5 enfants | 6 enfants | 7 enfants | 8 enfants |
| De : | A : | | | | | | | | | |
| fr. 45'001.00 | fr. 45'050.00 | 31.17 | 30.84 | 30.51 | 30.17 | 29.84 | 29.50 | 29.17 | 28.83 | 28.49 |
| fr. 45'051.00 | fr. 45'100.00 | 31.18 | 30.84 | 30.51 | 30.18 | 29.84 | 29.51 | 29.17 | 28.84 | 28.50 |
| fr. 45'101.00 | fr. 45'150.00 | 31.18 | 30.85 | 30.51 | 30.18 | 29.85 | 29.51 | 29.18 | 28.84 | 28.51 |
| fr. 45'151.00 | fr. 45'200.00 | 31.18 | 30.85 | 30.52 | 30.19 | 29.85 | 29.52 | 29.18 | 28.85 | 28.51 |
| fr. 45'201.00 | fr. 45'250.00 | 31.19 | 30.86 | 30.52 | 30.19 | 29.86 | 29.52 | 29.19 | 28.85 | 28.52 |
| fr. 45'251.00 | fr. 45'300.00 | 31.19 | 30.86 | 30.53 | 30.20 | 29.86 | 29.53 | 29.20 | 28.86 | 28.53 |
| fr. 45'301.00 | fr. 45'350.00 | 31.19 | 30.86 | 30.53 | 30.20 | 29.87 | 29.54 | 29.20 | 28.87 | 28.53 |
| fr. 45'351.00 | fr. 45'400.00 | 31.20 | 30.87 | 30.54 | 30.21 | 29.87 | 29.54 | 29.21 | 28.87 | 28.54 |
| fr. 45'401.00 | fr. 45'450.00 | 31.20 | 30.87 | 30.54 | 30.21 | 29.88 | 29.55 | 29.21 | 28.88 | 28.55 |
| fr. 45'451.00 | fr. 45'500.00 | 31.21 | 30.88 | 30.55 | 30.22 | 29.88 | 29.55 | 29.22 | 28.89 | 28.55 |
| fr. 45'501.00 | fr. 45'550.00 | 31.21 | 30.88 | 30.55 | 30.22 | 29.89 | 29.56 | 29.22 | 28.89 | 28.56 |
| fr. 45'551.00 | fr. 45'600.00 | 31.21 | 30.88 | 30.55 | 30.22 | 29.89 | 29.56 | 29.23 | 28.90 | 28.57 |
| fr. 45'601.00 | fr. 45'650.00 | 31.22 | 30.89 | 30.56 | 30.23 | 29.90 | 29.57 | 29.24 | 28.91 | 28.57 |
| fr. 45'651.00 | fr. 45'700.00 | 31.22 | 30.89 | 30.56 | 30.23 | 29.90 | 29.57 | 29.24 | 28.91 | 28.58 |
| fr. 45'701.00 | fr. 45'750.00 | 31.22 | 30.89 | 30.57 | 30.24 | 29.91 | 29.58 | 29.25 | 28.92 | 28.58 |
| fr. 45'751.00 | fr. 45'800.00 | 31.23 | 30.90 | 30.57 | 30.24 | 29.91 | 29.59 | 29.26 | 28.92 | 28.59 |
| fr. 45'801.00 | fr. 45'850.00 | 31.23 | 30.90 | 30.57 | 30.25 | 29.92 | 29.59 | 29.26 | 28.93 | 28.60 |
| fr. 45'851.00 | fr. 45'900.00 | 31.23 | 30.91 | 30.58 | 30.25 | 29.92 | 29.59 | 29.27 | 28.94 | 28.60 |
| fr. 45'901.00 | fr. 45'950.00 | 31.24 | 30.91 | 30.59 | 30.26 | 29.93 | 29.60 | 29.27 | 28.94 | 28.61 |
| fr. 45'951.00 | fr. 46'000.00 | 31.24 | 30.91 | 30.59 | 30.26 | 29.93 | 29.61 | 29.28 | 28.95 | 28.62 |
| fr. 46'001.00 | fr. 46'050.00 | 31.24 | 30.92 | 30.59 | 30.27 | 29.94 | 29.61 | 29.28 | 28.95 | 28.62 |
| fr. 46'051.00 | fr. 46'100.00 | 31.25 | 30.92 | 30.60 | 30.27 | 29.95 | 29.62 | 29.29 | 28.96 | 28.63 |
| fr. 46'101.00 | fr. 46'150.00 | 31.25 | 30.93 | 30.60 | 30.27 | 29.95 | 29.62 | 29.29 | 28.97 | 28.64 |
| fr. 46'151.00 | fr. 46'200.00 | 31.25 | 30.93 | 30.61 | 30.28 | 29.95 | 29.63 | 29.30 | 28.97 | 28.64 |
| fr. 46'201.00 | fr. 46'250.00 | 31.26 | 30.93 | 30.61 | 30.28 | 29.96 | 29.63 | 29.31 | 28.98 | 28.65 |
| fr. 46'251.00 | fr. 46'300.00 | 31.26 | 30.94 | 30.61 | 30.29 | 29.96 | 29.64 | 29.31 | 28.98 | 28.66 |
| fr. 46'301.00 | fr. 46'350.00 | 31.27 | 30.94 | 30.62 | 30.29 | 29.97 | 29.64 | 29.32 | 28.99 | 28.66 |
| fr. 46'351.00 | fr. 46'400.00 | 31.27 | 30.95 | 30.62 | 30.30 | 29.97 | 29.65 | 29.32 | 29.00 | 28.67 |
| fr. 46'401.00 | fr. 46'450.00 | 31.27 | 30.95 | 30.63 | 30.30 | 29.98 | 29.65 | 29.33 | 29.00 | 28.68 |
| fr. 46'451.00 | fr. 46'500.00 | 31.28 | 30.95 | 30.63 | 30.31 | 29.98 | 29.66 | 29.33 | 29.01 | 28.68 |
| fr. 46'501.00 | fr. 46'550.00 | 31.28 | 30.96 | 30.64 | 30.31 | 29.99 | 29.66 | 29.34 | 29.02 | 28.69 |
| fr. 46'551.00 | fr. 46'600.00 | 31.28 | 30.96 | 30.64 | 30.32 | 29.99 | 29.67 | 29.35 | 29.02 | 28.70 |
| fr. 46'601.00 | fr. 46'650.00 | 31.29 | 30.97 | 30.64 | 30.32 | 30.00 | 29.68 | 29.35 | 29.03 | 28.70 |
| fr. 46'651.00 | fr. 46'700.00 | 31.29 | 30.97 | 30.65 | 30.33 | 30.00 | 29.68 | 29.36 | 29.03 | 28.71 |
| fr. 46'701.00 | fr. 46'750.00 | 31.29 | 30.97 | 30.65 | 30.33 | 30.01 | 29.69 | 29.36 | 29.04 | 28.72 |
| fr. 46'751.00 | fr. 46'800.00 | 31.30 | 30.98 | 30.66 | 30.34 | 30.01 | 29.69 | 29.37 | 29.05 | 28.72 |
| fr. 46'801.00 | fr. 46'850.00 | 31.30 | 30.98 | 30.66 | 30.34 | 30.02 | 29.70 | 29.37 | 29.05 | 28.73 |
| fr. 46'851.00 | fr. 46'900.00 | 31.30 | 30.99 | 30.67 | 30.34 | 30.02 | 29.70 | 29.38 | 29.06 | 28.74 |
| fr. 46'901.00 | fr. 46'950.00 | 31.31 | 30.99 | 30.67 | 30.35 | 30.03 | 29.71 | 29.38 | 29.06 | 28.74 |
| fr. 46'951.00 | fr. 47'000.00 | 31.31 | 30.99 | 30.67 | 30.35 | 30.03 | 29.71 | 29.39 | 29.07 | 28.75 |
| fr. 47'001.00 | fr. 47'050.00 | 31.32 | 31.00 | 30.68 | 30.36 | 30.04 | 29.72 | 29.40 | 29.08 | 28.75 |
| fr. 47'051.00 | fr. 47'100.00 | 31.32 | 31.00 | 30.68 | 30.36 | 30.04 | 29.72 | 29.40 | 29.08 | 28.76 |
| fr. 47'101.00 | fr. 47'150.00 | 31.32 | 31.00 | 30.68 | 30.37 | 30.05 | 29.73 | 29.41 | 29.09 | 28.76 |
| fr. 47'151.00 | fr. 47'200.00 | 31.33 | 31.01 | 30.69 | 30.37 | 30.05 | 29.73 | 29.41 | 29.09 | 28.77 |
| fr. 47'201.00 | fr. 47'250.00 | 31.33 | 31.01 | 30.69 | 30.37 | 30.06 | 29.74 | 29.42 | 29.10 | 28.78 |
| fr. 47'251.00 | fr. 47'300.00 | 31.33 | 31.01 | 30.70 | 30.38 | 30.06 | 29.74 | 29.42 | 29.10 | 28.78 |
| fr. 47'301.00 | fr. 47'350.00 | 31.34 | 31.02 | 30.70 | 30.39 | 30.07 | 29.75 | 29.43 | 29.11 | 28.79 |
| fr. 47'351.00 | fr. 47'400.00 | 31.34 | 31.02 | 30.70 | 30.39 | 30.07 | 29.75 | 29.43 | 29.12 | 28.80 |
| fr. 47'401.00 | fr. 47'450.00 | 31.34 | 31.02 | 30.71 | 30.39 | 30.08 | 29.76 | 29.44 | 29.12 | 28.80 |
| fr. 47'451.00 | fr. 47'500.00 | 31.35 | 31.03 | 30.72 | 30.40 | 30.08 | 29.77 | 29.45 | 29.13 | 28.81 |
| fr. 47'501.00 | fr. 47'550.00 | 31.35 | 31.03 | 30.72 | 30.40 | 30.08 | 29.77 | 29.45 | 29.13 | 28.81 |
| fr. 47'551.00 | fr. 47'600.00 | 31.35 | 31.04 | 30.72 | 30.41 | 30.09 | 29.77 | 29.46 | 29.14 | 28.82 |
| fr. 47'601.00 | fr. 47'650.00 | 31.35 | 31.04 | 30.73 | 30.41 | 30.09 | 29.78 | 29.46 | 29.14 | 28.83 |
| fr. 47'651.00 | fr. 47'700.00 | 31.36 | 31.04 | 30.73 | 30.41 | 30.10 | 29.78 | 29.47 | 29.15 | 28.83 |
| fr. 47'701.00 | fr. 47'750.00 | 31.36 | 31.05 | 30.73 | 30.42 | 30.10 | 29.79 | 29.47 | 29.16 | 28.84 |
| fr. 47'751.00 | fr. 47'800.00 | 31.36 | 31.05 | 30.74 | 30.42 | 30.11 | 29.79 | 29.48 | 29.16 | 28.85 |
| fr. 47'801.00 | fr. 47'850.00 | 31.37 | 31.05 | 30.74 | 30.43 | 30.11 | 29.80 | 29.48 | 29.17 | 28.85 |
| fr. 47'851.00 | fr. 47'900.00 | 31.37 | 31.06 | 30.75 | 30.43 | 30.12 | 29.80 | 29.49 | 29.17 | 28.86 |
| fr. 47'901.00 | fr. 47'950.00 | 31.37 | 31.06 | 30.75 | 30.44 | 30.12 | 29.81 | 29.49 | 29.18 | 28.86 |
| fr. 47'951.00 | fr. 48'000.00 | 31.38 | 31.07 | 30.75 | 30.44 | 30.13 | 29.81 | 29.50 | 29.19 | 28.87 |
| fr. 48'001.00 | fr. 48'050.00 | 31.38 | 31.07 | 30.76 | 30.45 | 30.13 | 29.82 | 29.51 | 29.19 | 28.88 |
| fr. 48'051.00 | fr. 48'100.00 | 31.38 | 31.07 | 30.76 | 30.45 | 30.14 | 29.82 | 29.51 | 29.20 | 28.88 |
| fr. 48'101.00 | fr. 48'150.00 | 31.39 | 31.08 | 30.77 | 30.45 | 30.14 | 29.83 | 29.52 | 29.20 | 28.89 |
| fr. 48'151.00 | fr. 48'200.00 | 31.39 | 31.08 | 30.77 | 30.46 | 30.15 | 29.83 | 29.52 | 29.21 | 28.89 |
| fr. 48'201.00 | fr. 48'250.00 | 31.39 | 31.08 | 30.77 | 30.46 | 30.15 | 29.84 | 29.53 | 29.21 | 28.90 |
| fr. 48'251.00 | fr. 48'300.00 | 31.40 | 31.09 | 30.78 | 30.47 | 30.16 | 29.84 | 29.53 | 29.22 | 28.91 |
| fr. 48'301.00 | fr. 48'350.00 | 31.40 | 31.09 | 30.78 | 30.47 | 30.16 | 29.85 | 29.54 | 29.23 | 28.91 |
| fr. 48'351.00 | fr. 48'400.00 | 31.40 | 31.10 | 30.79 | 30.48 | 30.17 | 29.85 | 29.54 | 29.23 | 28.92 |
| fr. 48'401.00 | fr. 48'450.00 | 31.41 | 31.10 | 30.79 | 30.48 | 30.17 | 29.86 | 29.55 | 29.24 | 28.92 |
| fr. 48'451.00 | fr. 48'500.00 | 31.41 | 31.10 | 30.79 | 30.48 | 30.17 | 29.86 | 29.55 | 29.24 | 28.93 |
| fr. 48'501.00 | fr. 48'550.00 | 31.41 | 31.11 | 30.80 | 30.49 | 30.18 | 29.87 | 29.56 | 29.25 | 28.94 |
| fr. 48'551.00 | fr. 48'600.00 | 31.42 | 31.11 | 30.80 | 30.49 | 30.18 | 29.87 | 29.56 | 29.25 | 28.94 |
| fr. 48'601.00 | fr. 48'650.00 | 31.42 | 31.11 | 30.80 | 30.49 | 30.19 | 29.88 | 29.57 | 29.26 | 28.95 |
| fr. 48'651.00 | fr. 48'700.00 | 31.42 | 31.12 | 30.81 | 30.50 | 30.19 | 29.88 | 29.57 | 29.26 | 28.95 |
| fr. 48'701.00 | fr. 48'750.00 | 31.43 | 31.12 | 30.81 | 30.51 | 30.20 | 29.89 | 29.58 | 29.27 | 28.96 |
| fr. 48'751.00 | fr. 48'800.00 | 31.43 | 31.12 | 30.82 | 30.51 | 30.20 | 29.89 | 29.58 | 29.27 | 28.96 |
| fr. 48'801.00 | fr. 48'850.00 | 31.43 | 31.13 | 30.82 | 30.51 | 30.20 | 29.90 | 29.59 | 29.28 | 28.97 |

| Tranches de salaire mensuel brut : | | Retenue d'impôt en % du salaire brut: avec ... enfant(s) à charge | | | | | | | | | |
|---------------------------------------|---------------|--|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|--|
| | | 0 enfant | 1 enfant | 2 enfants | 3 enfants | 4 enfants | 5 enfants | 6 enfants | 7 enfants | 8 enfants | |
| De : | A : | | | | | | | | | | |
| fr. 48'851.00 | fr. 48'900.00 | 31.44 | 31.13 | 30.83 | 30.52 | 30.21 | 29.90 | 29.60 | 29.29 | 28.98 | |
| fr. 48'901.00 | fr. 48'950.00 | 31.44 | 31.13 | 30.83 | 30.52 | 30.21 | 29.91 | 29.60 | 29.29 | 28.98 | |
| fr. 48'951.00 | fr. 49'000.00 | 31.44 | 31.14 | 30.83 | 30.52 | 30.22 | 29.91 | 29.60 | 29.30 | 28.99 | |
| fr. 49'001.00 | fr. 49'050.00 | 31.45 | 31.14 | 30.84 | 30.53 | 30.22 | 29.92 | 29.61 | 29.30 | 29.00 | |
| fr. 49'051.00 | fr. 49'100.00 | 31.45 | 31.14 | 30.84 | 30.53 | 30.23 | 29.92 | 29.61 | 29.31 | 29.00 | |
| fr. 49'101.00 | fr. 49'150.00 | 31.45 | 31.15 | 30.84 | 30.54 | 30.23 | 29.93 | 29.62 | 29.31 | 29.00 | |
| fr. 49'151.00 | fr. 49'200.00 | 31.45 | 31.15 | 30.85 | 30.54 | 30.24 | 29.93 | 29.62 | 29.32 | 29.01 | |
| fr. 49'201.00 | fr. 49'250.00 | 31.46 | 31.15 | 30.85 | 30.55 | 30.24 | 29.94 | 29.63 | 29.32 | 29.02 | |
| fr. 49'251.00 | fr. 49'300.00 | 31.46 | 31.16 | 30.85 | 30.55 | 30.25 | 29.94 | 29.63 | 29.33 | 29.02 | |
| fr. 49'301.00 | fr. 49'350.00 | 31.46 | 31.16 | 30.86 | 30.55 | 30.25 | 29.94 | 29.64 | 29.33 | 29.03 | |
| fr. 49'351.00 | fr. 49'400.00 | 31.47 | 31.16 | 30.86 | 30.56 | 30.25 | 29.95 | 29.64 | 29.34 | 29.03 | |
| fr. 49'401.00 | fr. 49'450.00 | 31.47 | 31.17 | 30.87 | 30.56 | 30.26 | 29.95 | 29.65 | 29.34 | 29.04 | |
| fr. 49'451.00 | fr. 49'500.00 | 31.47 | 31.17 | 30.87 | 30.57 | 30.26 | 29.96 | 29.65 | 29.35 | 29.05 | |
| fr. 49'501.00 | fr. 49'550.00 | 31.48 | 31.18 | 30.87 | 30.57 | 30.27 | 29.96 | 29.66 | 29.36 | 29.05 | |
| fr. 49'551.00 | fr. 49'600.00 | 31.48 | 31.18 | 30.88 | 30.57 | 30.27 | 29.97 | 29.67 | 29.36 | 29.06 | |
| fr. 49'601.00 | fr. 49'650.00 | 31.48 | 31.18 | 30.88 | 30.58 | 30.28 | 29.97 | 29.67 | 29.37 | 29.06 | |
| fr. 49'651.00 | fr. 49'700.00 | 31.49 | 31.19 | 30.88 | 30.58 | 30.28 | 29.98 | 29.68 | 29.37 | 29.07 | |
| fr. 49'701.00 | fr. 49'750.00 | 31.49 | 31.19 | 30.89 | 30.59 | 30.29 | 29.98 | 29.68 | 29.38 | 29.07 | |
| fr. 49'751.00 | fr. 49'800.00 | 31.49 | 31.19 | 30.89 | 30.59 | 30.29 | 29.99 | 29.69 | 29.38 | 29.08 | |
| fr. 49'801.00 | fr. 49'850.00 | 31.50 | 31.20 | 30.90 | 30.60 | 30.29 | 29.99 | 29.69 | 29.39 | 29.09 | |
| fr. 49'851.00 | fr. 49'900.00 | 31.50 | 31.20 | 30.90 | 30.60 | 30.30 | 29.99 | 29.69 | 29.39 | 29.09 | |
| fr. 49'901.00 | fr. 49'950.00 | 31.50 | 31.20 | 30.90 | 30.60 | 30.30 | 30.00 | 29.70 | 29.40 | 29.10 | |
| fr. 49'951.00 | fr. 50'000.00 | 31.51 | 31.21 | 30.91 | 30.61 | 30.31 | 30.01 | 29.71 | 29.40 | 29.10 | |