

**Impôt cantonal et communal direct**

**Barème de référence**

**Table de calcul applicable dès le 1er janvier 2021**

**FORTUNE**

**Impôt de base (coefficient 1.00)**

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

FORTUNE Imposable	Personnes seules		Personnes mariées	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
0 A 50900	0.00	0.00	0.00	0.0000
51,000	3.00	0.0588	0.00	0.0000
52,000	6.00	0.1154	0.00	0.0000
53,000	9.00	0.1698	0.00	0.0000
54,000	12.00	0.2222	0.00	0.0000
55,000	15.00	0.2727	0.00	0.0000
56,000	18.00	0.3214	0.00	0.0000
57,000	21.00	0.3684	0.00	0.0000
58,000	24.00	0.4138	0.00	0.0000
59,000	27.00	0.4576	0.00	0.0000
60,000	30.00	0.5000	0.00	0.0000
61,000	33.00	0.5410	0.00	0.0000
62,000	36.00	0.5806	0.00	0.0000
63,000	39.00	0.6190	0.00	0.0000
64,000	42.00	0.6563	0.00	0.0000
65,000	45.00	0.6923	0.00	0.0000
66,000	48.00	0.7273	0.00	0.0000
67,000	51.00	0.7612	0.00	0.0000
68,000	54.00	0.7941	0.00	0.0000
69,000	57.00	0.8261	0.00	0.0000
70,000	60.00	0.8571	0.00	0.0000
71,000	63.00	0.8873	0.00	0.0000
72,000	66.00	0.9167	0.00	0.0000
73,000	69.00	0.9452	0.00	0.0000
74,000	72.00	0.9730	0.00	0.0000
75,000	75.00	1.0000	0.00	0.0000
76,000	78.00	1.0263	0.00	0.0000
77,000	81.00	1.0519	0.00	0.0000
78,000	84.00	1.0769	0.00	0.0000
79,000	87.00	1.1013	0.00	0.0000
80,000	90.00	1.1250	0.00	0.0000
81,000	93.00	1.1481	0.00	0.0000
82,000	96.00	1.1707	0.00	0.0000
83,000	99.00	1.1928	0.00	0.0000
84,000	102.00	1.2143	0.00	0.0000
85,000	105.00	1.2353	0.00	0.0000
86,000	108.00	1.2558	0.00	0.0000
87,000	111.00	1.2759	0.00	0.0000
88,000	114.00	1.2955	0.00	0.0000

Impôt cantonal et communal direct

Barème de référence

Table de calcul applicable dès le 1er janvier 2021

FORTUNE

Impôt de base (coefficient 1.00)

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

FORTUNE Imposable	Personnes seules		Personnes mariées	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
89,000	117.00	1.3146	0.00	0.0000
90,000	120.00	1.3333	0.00	0.0000
91,000	123.00	1.3516	0.00	0.0000
92,000	126.00	1.3696	0.00	0.0000
93,000	129.00	1.3871	0.00	0.0000
94,000	132.00	1.4043	0.00	0.0000
95,000	135.00	1.4211	0.00	0.0000
96,000	138.00	1.4375	0.00	0.0000
97,000	141.00	1.4536	0.00	0.0000
98,000	144.00	1.4694	0.00	0.0000
99,000	147.00	1.4848	5.80	0.0588
100,000	150.00	1.5000	11.55	0.1154
101,000	153.00	1.5149	11.65	0.1154
102,000	156.00	1.5294	17.30	0.1698
103,000	159.00	1.5437	17.50	0.1698
104,000	162.00	1.5577	23.10	0.2222
105,000	165.00	1.5714	23.35	0.2222
106,000	168.00	1.5849	28.90	0.2727
107,000	171.00	1.5981	29.20	0.2727
108,000	174.00	1.6111	34.70	0.3214
109,000	177.00	1.6239	35.05	0.3214
110,000	180.00	1.6364	40.55	0.3684
111,000	183.00	1.6486	40.90	0.3684
112,000	186.00	1.6607	46.35	0.4138
113,000	189.00	1.6726	46.75	0.4138
114,000	192.00	1.6842	52.15	0.4576
115,000	195.00	1.6957	52.65	0.4576
116,000	198.00	1.7069	58.00	0.5000
117,000	201.00	1.7179	58.50	0.5000
118,000	204.00	1.7288	63.85	0.5410
119,000	207.00	1.7395	64.40	0.5410
120,000	210.00	1.7500	69.70	0.5806
121,000	213.00	1.7603	70.25	0.5806
122,000	216.00	1.7705	75.50	0.6190
123,000	219.00	1.7805	76.15	0.6190
124,000	222.00	1.7903	81.40	0.6563
125,000	225.00	1.8000	86.55	0.6923
126,000	228.00	1.8095	87.25	0.6923
127,000	231.00	1.8189	92.35	0.7273
128,000	234.00	1.8281	93.10	0.7273

**Impôt cantonal et communal direct**

**Barème de référence**

**Table de calcul applicable dès le 1er janvier 2021**

**FORTUNE**

**Impôt de base (coefficient 1.00)**

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

<b>FORTUNE Imposable</b>	<b>Personnes seules</b>		<b>Personnes mariées</b>	
	<b>Impôt dû</b>	<b>Taux 0/0</b>	<b>Impôt dû</b>	<b>Taux 0/0</b>
129,000	237.00	1.8372	98.20	0.7612
130,000	240.00	1.8462	98.95	0.7612
131,000	243.00	1.8550	104.05	0.7941
132,000	246.00	1.8636	104.80	0.7941
133,000	249.00	1.8722	109.85	0.8261
134,000	252.00	1.8806	110.70	0.8261
135,000	255.00	1.8889	115.70	0.8571
136,000	258.00	1.8971	116.55	0.8571
137,000	261.00	1.9051	121.55	0.8873
138,000	264.00	1.9130	122.45	0.8873
139,000	267.00	1.9209	127.40	0.9167
140,000	270.00	1.9286	128.35	0.9167
141,000	273.00	1.9362	133.25	0.9452
142,000	276.00	1.9437	134.20	0.9452
143,000	279.00	1.9510	139.15	0.9730
144,000	282.00	1.9583	140.10	0.9730
145,000	285.00	1.9655	145.00	1.0000
146,000	288.00	1.9726	146.00	1.0000
147,000	291.00	1.9796	150.85	1.0263
148,000	294.00	1.9865	151.90	1.0263
149,000	297.00	1.9933	156.75	1.0519
150,000	300.00	2.0000	161.55	1.0769
151,000	303.00	2.0066	162.60	1.0769
152,000	306.00	2.0132	167.40	1.1013
153,000	309.00	2.0196	168.50	1.1013
154,000	312.00	2.0260	173.25	1.1250
155,000	315.00	2.0323	174.40	1.1250
156,000	318.00	2.0385	179.10	1.1481
157,000	321.00	2.0446	180.25	1.1481
158,000	324.00	2.0506	185.00	1.1707
159,000	327.00	2.0566	186.15	1.1707
160,000	330.00	2.0625	190.85	1.1928
161,000	333.00	2.0683	192.05	1.1928
162,000	336.00	2.0741	196.70	1.2143
163,000	339.00	2.0798	197.95	1.2143
164,000	342.00	2.0854	202.60	1.2353
165,000	345.00	2.0909	203.80	1.2353
166,000	348.00	2.0964	208.45	1.2558
167,000	351.00	2.1018	209.70	1.2558
168,000	354.00	2.1071	214.35	1.2759

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**FORTUNE**

**Impôt de base (coefficient 1.00)**

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

<b>FORTUNE Imposable</b>	<b>Personnes seules</b>		<b>Personnes mariées</b>	
	<b>Impôt dû</b>	<b>Taux 0/0</b>	<b>Impôt dû</b>	<b>Taux 0/0</b>
169,000	357.00	2.1124	215.60	1.2759
170,000	360.00	2.1176	220.25	1.2955
171,000	363.00	2.1228	221.50	1.2955
172,000	366.00	2.1279	226.10	1.3146
173,000	369.00	2.1329	227.45	1.3146
174,000	372.00	2.1379	232.00	1.3333
175,000	375.00	2.1429	236.55	1.3516
176,000	378.00	2.1477	237.90	1.3516
177,000	381.00	2.1525	242.40	1.3696
178,000	384.00	2.1573	243.80	1.3696
179,000	387.00	2.1620	248.30	1.3871
180,000	390.00	2.1667	249.70	1.3871
181,000	393.00	2.1713	254.15	1.4043
182,000	396.00	2.1758	255.55	1.4043
183,000	399.00	2.1803	260.05	1.4211
184,000	402.00	2.1848	261.45	1.4211
185,000	405.00	2.1892	265.95	1.4375
186,000	408.00	2.1935	267.40	1.4375
187,000	411.00	2.1979	271.80	1.4536
188,000	414.00	2.2021	273.30	1.4536
189,000	417.00	2.2063	277.70	1.4694
190,000	420.00	2.2105	279.20	1.4694
191,000	423.00	2.2147	283.60	1.4848
192,000	426.00	2.2188	285.10	1.4848
193,000	429.00	2.2228	289.50	1.5000
194,000	432.00	2.2268	291.00	1.5000
195,000	435.00	2.2308	295.40	1.5149
196,000	438.00	2.2347	296.90	1.5149
197,000	441.00	2.2386	301.30	1.5294
198,000	444.00	2.2424	302.80	1.5294
199,000	447.00	2.2462	307.20	1.5437
200,000	450.00	2.2500	311.55	1.5577
201,000	454.00	2.2587	313.10	1.5577
202,000	458.00	2.2673	317.45	1.5714
203,000	462.00	2.2759	319.00	1.5714
204,000	466.00	2.2843	323.30	1.5849
205,000	470.00	2.2927	324.90	1.5849
206,000	474.00	2.3010	329.20	1.5981
207,000	478.00	2.3092	330.80	1.5981
208,000	482.00	2.3173	335.10	1.6111

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

<b>FORTUNE Imposable</b>	<b>Personnes seules</b>		<b>Personnes mariées</b>	
	<b>Impôt dû</b>	<b>Taux 0/0</b>	<b>Impôt dû</b>	<b>Taux 0/0</b>
209,000	486.00	2.3254	336.70	1.6111
210,000	490.00	2.3333	341.00	1.6239
211,000	494.00	2.3412	342.65	1.6239
212,000	498.00	2.3491	346.90	1.6364
213,000	502.00	2.3568	348.55	1.6364
214,000	506.00	2.3645	352.80	1.6486
215,000	510.00	2.3721	354.45	1.6486
216,000	514.00	2.3796	358.70	1.6607
217,000	518.00	2.3871	360.40	1.6607
218,000	522.00	2.3945	364.60	1.6726
219,000	526.00	2.4018	366.30	1.6726
220,000	530.00	2.4091	370.55	1.6842
221,000	534.00	2.4163	372.20	1.6842
222,000	538.00	2.4234	376.45	1.6957
223,000	542.00	2.4305	378.15	1.6957
224,000	546.00	2.4375	382.35	1.7069
225,000	550.00	2.4444	386.55	1.7179
226,000	554.00	2.4513	388.25	1.7179
227,000	558.00	2.4581	392.45	1.7288
228,000	562.00	2.4649	394.15	1.7288
229,000	566.00	2.4716	398.35	1.7395
230,000	570.00	2.4783	400.10	1.7395
231,000	574.00	2.4848	404.25	1.7500
232,000	578.00	2.4914	406.00	1.7500
233,000	582.00	2.4979	410.15	1.7603
234,000	586.00	2.5043	411.90	1.7603
235,000	590.00	2.5106	416.05	1.7705
236,000	594.00	2.5169	417.85	1.7705
237,000	598.00	2.5232	422.00	1.7805
238,000	602.00	2.5294	423.75	1.7805
239,000	606.00	2.5356	427.90	1.7903
240,000	610.00	2.5417	429.70	1.7903
241,000	614.00	2.5477	433.80	1.8000
242,000	618.00	2.5537	435.60	1.8000
243,000	622.00	2.5597	439.70	1.8095
244,000	626.00	2.5656	441.50	1.8095
245,000	630.00	2.5714	445.65	1.8189
246,000	634.00	2.5772	447.45	1.8189
247,000	638.00	2.5830	451.55	1.8281
248,000	642.00	2.5887	453.40	1.8281

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**Impôt de base (coefficient 1.00)**

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

<b>FORTUNE Imposable</b>	<b>Personnes seules</b>		<b>Personnes mariées</b>	
	<b>Impôt dû</b>	<b>Taux 0/0</b>	<b>Impôt dû</b>	<b>Taux 0/0</b>
249,000	646.00	2.5944	457.45	1.8372
250,000	650.00	2.6000	461.55	1.8462
251,000	654.00	2.6056	463.40	1.8462
252,000	658.00	2.6111	467.45	1.8550
253,000	662.00	2.6166	469.30	1.8550
254,000	666.00	2.6220	473.35	1.8636
255,000	670.00	2.6275	475.25	1.8636
256,000	674.00	2.6328	479.30	1.8722
257,000	678.00	2.6381	481.15	1.8722
258,000	682.00	2.6434	485.20	1.8806
259,000	686.00	2.6486	487.05	1.8806
260,000	690.00	2.6538	491.10	1.8889
261,000	694.00	2.6590	493.00	1.8889
262,000	698.00	2.6641	497.05	1.8971
263,000	702.00	2.6692	498.95	1.8971
264,000	706.00	2.6742	502.95	1.9051
265,000	710.00	2.6792	504.85	1.9051
266,000	714.00	2.6842	508.85	1.9130
267,000	718.00	2.6891	510.80	1.9130
268,000	722.00	2.6940	514.80	1.9209
269,000	726.00	2.6989	516.70	1.9209
270,000	730.00	2.7037	520.70	1.9286
271,000	734.00	2.7085	522.65	1.9286
272,000	738.00	2.7132	526.65	1.9362
273,000	742.00	2.7179	528.55	1.9362
274,000	746.00	2.7226	532.55	1.9437
275,000	750.00	2.7273	536.55	1.9510
276,000	754.00	2.7319	538.50	1.9510
277,000	758.00	2.7365	542.45	1.9583
278,000	762.00	2.7410	544.40	1.9583
279,000	766.00	2.7455	548.40	1.9655
280,000	770.00	2.7500	550.35	1.9655
281,000	774.00	2.7544	554.30	1.9726
282,000	778.00	2.7589	556.25	1.9726
283,000	782.00	2.7633	560.20	1.9796
284,000	786.00	2.7676	562.20	1.9796
285,000	790.00	2.7719	566.15	1.9865
286,000	794.00	2.7762	568.15	1.9865
287,000	798.00	2.7805	572.05	1.9933
288,000	802.00	2.7847	574.05	1.9933

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**FORTUNE**

**Impôt de base (coefficient 1.00)**

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

<b>FORTUNE Imposable</b>	<b>Personnes seules</b>		<b>Personnes mariées</b>	
	<b>Impôt dû</b>	<b>Taux 0/0</b>	<b>Impôt dû</b>	<b>Taux 0/0</b>
289,000	806.00	2.7889	578.00	2.0000
290,000	810.00	2.7931	580.00	2.0000
291,000	814.00	2.7973	583.95	2.0066
292,000	818.00	2.8014	585.95	2.0066
293,000	822.00	2.8055	589.85	2.0132
294,000	826.00	2.8095	591.85	2.0132
295,000	830.00	2.8136	595.80	2.0196
296,000	834.00	2.8176	597.80	2.0196
297,000	838.00	2.8215	601.70	2.0260
298,000	842.00	2.8255	603.75	2.0260
299,000	846.00	2.8294	607.65	2.0323
300,000	850.00	2.8333	611.55	2.0385
301,000	854.00	2.8372	613.60	2.0385
302,000	858.00	2.8411	617.45	2.0446
303,000	862.00	2.8449	619.50	2.0446
304,000	866.00	2.8487	623.40	2.0506
305,000	870.00	2.8525	625.45	2.0506
306,000	874.00	2.8562	629.30	2.0566
307,000	878.00	2.8599	631.40	2.0566
308,000	882.00	2.8636	635.25	2.0625
309,000	886.00	2.8673	637.30	2.0625
310,000	890.00	2.8710	641.20	2.0683
311,000	894.00	2.8746	643.25	2.0683
312,000	898.00	2.8782	647.10	2.0741
313,000	902.00	2.8818	649.20	2.0741
314,000	906.00	2.8854	653.05	2.0798
315,000	910.00	2.8889	655.10	2.0798
316,000	914.00	2.8924	659.00	2.0854
317,000	918.00	2.8959	661.05	2.0854
318,000	922.00	2.8994	664.90	2.0909
319,000	926.00	2.9028	667.00	2.0909
320,000	930.00	2.9063	670.85	2.0964
321,000	934.00	2.9097	672.95	2.0964
322,000	938.00	2.9130	676.80	2.1018
323,000	942.00	2.9164	678.90	2.1018
324,000	946.00	2.9198	682.70	2.1071
325,000	950.00	2.9231	686.55	2.1124
326,000	954.00	2.9264	688.65	2.1124
327,000	958.00	2.9297	692.45	2.1176
328,000	962.00	2.9329	694.60	2.1176

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FORTUNE

Impôt de base (coefficient 1.00)

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

FORTUNE Imposable	Personnes seules		Personnes mariées	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
329,000	966.00	2.9362	698.40	2.1228
330,000	970.00	2.9394	700.55	2.1228
331,000	974.00	2.9426	704.35	2.1279
332,000	978.00	2.9458	706.45	2.1279
333,000	982.00	2.9489	710.25	2.1329
334,000	986.00	2.9521	712.40	2.1329
335,000	990.00	2.9552	716.20	2.1379
336,000	994.00	2.9583	718.35	2.1379
337,000	998.00	2.9614	722.15	2.1429
338,000	1,002.00	2.9645	724.30	2.1429
339,000	1,006.00	2.9676	728.10	2.1477
340,000	1,010.00	2.9706	730.25	2.1477
341,000	1,014.00	2.9736	734.00	2.1525
342,000	1,018.00	2.9766	736.15	2.1525
343,000	1,022.00	2.9796	739.95	2.1573
344,000	1,026.00	2.9826	742.10	2.1573
345,000	1,030.00	2.9855	745.90	2.1620
346,000	1,034.00	2.9884	748.05	2.1620
347,000	1,038.00	2.9914	751.85	2.1667
348,000	1,042.00	2.9943	754.00	2.1667
349,000	1,046.00	2.9971	757.75	2.1713
350,000	1,050.00	3.0000	761.55	2.1758
351,000	1,055.00	3.0057	763.70	2.1758
352,000	1,060.00	3.0114	767.50	2.1803
353,000	1,065.00	3.0170	769.65	2.1803
354,000	1,070.00	3.0226	773.40	2.1848
355,000	1,075.00	3.0282	775.60	2.1848
356,000	1,080.00	3.0337	779.35	2.1892
357,000	1,085.00	3.0392	781.55	2.1892
358,000	1,090.00	3.0447	785.30	2.1935
359,000	1,095.00	3.0501	787.50	2.1935
360,000	1,100.00	3.0556	791.25	2.1979
361,000	1,105.00	3.0609	793.45	2.1979
362,000	1,110.00	3.0663	797.15	2.2021
363,000	1,115.00	3.0716	799.35	2.2021
364,000	1,120.00	3.0769	803.10	2.2063
365,000	1,125.00	3.0822	805.30	2.2063
366,000	1,130.00	3.0874	809.05	2.2105
367,000	1,135.00	3.0926	811.25	2.2105
368,000	1,140.00	3.0978	815.00	2.2147



Impôt cantonal et communal direct

Barème de référence

Table de calcul applicable dès le 1er janvier 2021

FORTUNE

Impôt de base (coefficient 1.00)

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

FORTUNE Imposable	Personnes seules		Personnes mariées	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
369,000	1,145.00	3.1030	817.20	2.2147
370,000	1,150.00	3.1081	820.95	2.2188
371,000	1,155.00	3.1132	823.15	2.2188
372,000	1,160.00	3.1183	826.90	2.2228
373,000	1,165.00	3.1233	829.10	2.2228
374,000	1,170.00	3.1283	832.80	2.2268
375,000	1,175.00	3.1333	836.55	2.2308
376,000	1,180.00	3.1383	838.75	2.2308
377,000	1,185.00	3.1432	842.50	2.2347
378,000	1,190.00	3.1481	844.70	2.2347
379,000	1,195.00	3.1530	848.40	2.2386
380,000	1,200.00	3.1579	850.65	2.2386
381,000	1,205.00	3.1627	854.35	2.2424
382,000	1,210.00	3.1675	856.60	2.2424
383,000	1,215.00	3.1723	860.30	2.2462
384,000	1,220.00	3.1771	862.55	2.2462
385,000	1,225.00	3.1818	866.25	2.2500
386,000	1,230.00	3.1865	868.50	2.2500
387,000	1,235.00	3.1912	874.10	2.2587
388,000	1,240.00	3.1959	876.40	2.2587
389,000	1,245.00	3.2005	882.00	2.2673
390,000	1,250.00	3.2051	884.25	2.2673
391,000	1,255.00	3.2097	889.85	2.2759
392,000	1,260.00	3.2143	892.15	2.2759
393,000	1,265.00	3.2188	897.75	2.2843
394,000	1,270.00	3.2234	900.00	2.2843
395,000	1,275.00	3.2278	905.60	2.2927
396,000	1,280.00	3.2323	907.90	2.2927
397,000	1,285.00	3.2368	913.50	2.3010
398,000	1,290.00	3.2412	915.80	2.3010
399,000	1,295.00	3.2456	921.35	2.3092
400,000	1,300.00	3.2500	926.90	2.3173
401,000	1,305.00	3.2544	929.25	2.3173
402,000	1,310.00	3.2587	934.80	2.3254
403,000	1,315.00	3.2630	937.10	2.3254
404,000	1,320.00	3.2673	942.65	2.3333
405,000	1,325.00	3.2716	945.00	2.3333
406,000	1,330.00	3.2759	950.55	2.3412
407,000	1,335.00	3.2801	952.90	2.3412
408,000	1,340.00	3.2843	958.40	2.3491

**Impôt cantonal et communal direct**

**Barème de référence**

**Table de calcul applicable dès le 1er janvier 2021**

**FORTUNE**

**Impôt de base (coefficient 1.00)**

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

FORTUNE Imposable	Personnes seules		Personnes mariées	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
409,000	1,345.00	3.2885	960.75	2.3491
410,000	1,350.00	3.2927	966.30	2.3568
411,000	1,355.00	3.2968	968.65	2.3568
412,000	1,360.00	3.3010	974.15	2.3645
413,000	1,365.00	3.3051	976.55	2.3645
414,000	1,370.00	3.3092	982.05	2.3721
415,000	1,375.00	3.3133	984.40	2.3721
416,000	1,380.00	3.3173	989.95	2.3796
417,000	1,385.00	3.3213	992.30	2.3796
418,000	1,390.00	3.3254	997.80	2.3871
419,000	1,395.00	3.3294	1,000.20	2.3871
420,000	1,400.00	3.3333	1,005.70	2.3945
421,000	1,405.00	3.3373	1,008.10	2.3945
422,000	1,410.00	3.3412	1,013.55	2.4018
423,000	1,415.00	3.3452	1,015.95	2.4018
424,000	1,420.00	3.3491	1,021.45	2.4091
425,000	1,425.00	3.3529	1,026.90	2.4163
426,000	1,430.00	3.3568	1,029.35	2.4163
427,000	1,435.00	3.3607	1,034.80	2.4234
428,000	1,440.00	3.3645	1,037.25	2.4234
429,000	1,445.00	3.3683	1,042.70	2.4305
430,000	1,450.00	3.3721	1,045.10	2.4305
431,000	1,455.00	3.3759	1,050.55	2.4375
432,000	1,460.00	3.3796	1,053.00	2.4375
433,000	1,465.00	3.3834	1,058.45	2.4444
434,000	1,470.00	3.3871	1,060.90	2.4444
435,000	1,475.00	3.3908	1,066.35	2.4513
436,000	1,480.00	3.3945	1,068.80	2.4513
437,000	1,485.00	3.3982	1,074.20	2.4581
438,000	1,490.00	3.4018	1,076.65	2.4581
439,000	1,495.00	3.4055	1,082.10	2.4649
440,000	1,500.00	3.4091	1,084.55	2.4649
441,000	1,505.00	3.4127	1,090.00	2.4716
442,000	1,510.00	3.4163	1,092.45	2.4716
443,000	1,515.00	3.4199	1,097.85	2.4783
444,000	1,520.00	3.4234	1,100.35	2.4783
445,000	1,525.00	3.4270	1,105.75	2.4848
446,000	1,530.00	3.4305	1,108.25	2.4848
447,000	1,535.00	3.4340	1,113.65	2.4914
448,000	1,540.00	3.4375	1,116.15	2.4914

**Impôt cantonal et communal direct**

**Barème de référence**

**Table de calcul applicable dès le 1er janvier 2021**

**FORTUNE**

**Impôt de base (coefficient 1.00)**

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

<b>FORTUNE Imposable</b>	<b>Personnes seules</b>		<b>Personnes mariées</b>	
	<b>Impôt dû</b>	<b>Taux 0/0</b>	<b>Impôt dû</b>	<b>Taux 0/0</b>
449,000	1,545.00	3.4410	1,121.55	2.4979
450,000	1,550.00	3.4444	1,126.90	2.5043
451,000	1,555.00	3.4479	1,129.45	2.5043
452,000	1,560.00	3.4513	1,134.80	2.5106
453,000	1,565.00	3.4547	1,137.30	2.5106
454,000	1,570.00	3.4581	1,142.70	2.5169
455,000	1,575.00	3.4615	1,145.20	2.5169
456,000	1,580.00	3.4649	1,150.60	2.5232
457,000	1,585.00	3.4683	1,153.10	2.5232
458,000	1,590.00	3.4716	1,158.45	2.5294
459,000	1,595.00	3.4749	1,161.00	2.5294
460,000	1,600.00	3.4783	1,166.35	2.5356
461,000	1,605.00	3.4816	1,168.90	2.5356
462,000	1,610.00	3.4848	1,174.25	2.5417
463,000	1,615.00	3.4881	1,176.80	2.5417
464,000	1,620.00	3.4914	1,182.15	2.5477
465,000	1,625.00	3.4946	1,184.70	2.5477
466,000	1,630.00	3.4979	1,190.05	2.5537
467,000	1,635.00	3.5011	1,192.60	2.5537
468,000	1,640.00	3.5043	1,197.95	2.5597
469,000	1,645.00	3.5075	1,200.50	2.5597
470,000	1,650.00	3.5106	1,205.80	2.5656
471,000	1,655.00	3.5138	1,208.40	2.5656
472,000	1,660.00	3.5169	1,213.70	2.5714
473,000	1,665.00	3.5201	1,216.30	2.5714
474,000	1,670.00	3.5232	1,221.60	2.5772
475,000	1,675.00	3.5263	1,226.90	2.5830
476,000	1,680.00	3.5294	1,229.50	2.5830
477,000	1,685.00	3.5325	1,234.80	2.5887
478,000	1,690.00	3.5356	1,237.40	2.5887
479,000	1,695.00	3.5386	1,242.70	2.5944
480,000	1,700.00	3.5417	1,245.30	2.5944
481,000	1,705.00	3.5447	1,250.60	2.6000
482,000	1,710.00	3.5477	1,253.20	2.6000
483,000	1,715.00	3.5507	1,258.50	2.6056
484,000	1,720.00	3.5537	1,261.10	2.6056
485,000	1,725.00	3.5567	1,266.40	2.6111
486,000	1,730.00	3.5597	1,269.00	2.6111
487,000	1,735.00	3.5626	1,274.30	2.6166
488,000	1,740.00	3.5656	1,276.90	2.6166

Impôt cantonal et communal direct

Barème de référence

Table de calcul applicable dès le 1er janvier 2021

FORTUNE

Impôt de base (coefficient 1.00)

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

FORTUNE Imposable	Personnes seules		Personnes mariées	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
489,000	1,745.00	3.5685	1,282.20	2.6220
490,000	1,750.00	3.5714	1,284.80	2.6220
491,000	1,755.00	3.5743	1,290.10	2.6275
492,000	1,760.00	3.5772	1,292.70	2.6275
493,000	1,765.00	3.5801	1,298.00	2.6328
494,000	1,770.00	3.5830	1,300.60	2.6328
495,000	1,775.00	3.5859	1,305.90	2.6381
496,000	1,780.00	3.5887	1,308.50	2.6381
497,000	1,785.00	3.5915	1,313.80	2.6434
498,000	1,790.00	3.5944	1,316.40	2.6434
499,000	1,795.00	3.5972	1,321.70	2.6486
500,000	1,800.00	3.6000	1,326.90	2.6538
501,000	1,803.60	3.6000	1,329.60	2.6538
502,000	1,807.20	3.6000	1,334.80	2.6590
503,000	1,810.80	3.6000	1,337.50	2.6590
504,000	1,814.40	3.6000	1,342.70	2.6641
505,000	1,818.00	3.6000	1,345.40	2.6641
506,000	1,821.60	3.6000	1,350.60	2.6692
507,000	1,825.20	3.6000	1,353.30	2.6692
508,000	1,828.80	3.6000	1,358.50	2.6742
509,000	1,832.40	3.6000	1,361.20	2.6742
510,000	1,836.00	3.6000	1,366.40	2.6792
511,000	1,839.60	3.6000	1,369.10	2.6792
512,000	1,843.20	3.6000	1,374.30	2.6842
513,000	1,846.80	3.6000	1,377.00	2.6842
514,000	1,850.40	3.6000	1,382.20	2.6891
515,000	1,854.00	3.6000	1,384.90	2.6891
516,000	1,857.60	3.6000	1,390.10	2.6940
517,000	1,861.20	3.6000	1,392.80	2.6940
518,000	1,864.80	3.6000	1,398.00	2.6989
519,000	1,868.40	3.6000	1,400.70	2.6989
520,000	1,872.00	3.6000	1,405.95	2.7037
521,000	1,875.60	3.6000	1,408.65	2.7037
522,000	1,879.20	3.6000	1,413.85	2.7085
523,000	1,882.80	3.6000	1,416.55	2.7085
524,000	1,886.40	3.6000	1,421.75	2.7132
525,000	1,890.00	3.6000	1,426.90	2.7179
526,000	1,893.60	3.6000	1,429.65	2.7179
527,000	1,897.20	3.6000	1,434.80	2.7226
528,000	1,900.80	3.6000	1,437.55	2.7226

Impôt cantonal et communal direct

Barème de référence

Table de calcul applicable dès le 1er janvier 2021

FORTUNE

Impôt de base (coefficient 1.00)

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

FORTUNE Imposable	Personnes seules		Personnes mariées	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
529,000	1,904.40	3.6000	1,442.75	2.7273
530,000	1,908.00	3.6000	1,445.45	2.7273
531,000	1,911.60	3.6000	1,450.65	2.7319
532,000	1,915.20	3.6000	1,453.35	2.7319
533,000	1,918.80	3.6000	1,458.55	2.7365
534,000	1,922.40	3.6000	1,461.25	2.7365
535,000	1,926.00	3.6000	1,466.45	2.7410
536,000	1,929.60	3.6000	1,469.20	2.7410
537,000	1,933.20	3.6000	1,474.35	2.7455
538,000	1,936.80	3.6000	1,477.10	2.7455
539,000	1,940.40	3.6000	1,482.25	2.7500
540,000	1,944.00	3.6000	1,485.00	2.7500
541,000	1,947.60	3.6000	1,490.15	2.7544
542,000	1,951.20	3.6000	1,492.90	2.7544
543,000	1,954.80	3.6000	1,498.05	2.7589
544,000	1,958.40	3.6000	1,500.80	2.7589
545,000	1,962.00	3.6000	1,505.95	2.7633
546,000	1,965.60	3.6000	1,508.75	2.7633
547,000	1,969.20	3.6000	1,513.90	2.7676
548,000	1,972.80	3.6000	1,516.65	2.7676
549,000	1,976.40	3.6000	1,521.80	2.7719
550,000	1,980.00	3.6000	1,526.90	2.7762
551,000	1,983.60	3.6000	1,529.70	2.7762
552,000	1,987.20	3.6000	1,534.85	2.7805
553,000	1,990.80	3.6000	1,537.60	2.7805
554,000	1,994.40	3.6000	1,542.75	2.7847
555,000	1,998.00	3.6000	1,545.50	2.7847
556,000	2,001.60	3.6000	1,550.65	2.7889
557,000	2,005.20	3.6000	1,553.45	2.7889
558,000	2,008.80	3.6000	1,558.55	2.7931
559,000	2,012.40	3.6000	1,561.35	2.7931
560,000	2,016.00	3.6000	1,566.45	2.7973
561,000	2,019.60	3.6000	1,569.25	2.7973
562,000	2,023.20	3.6000	1,574.35	2.8014
563,000	2,026.80	3.6000	1,577.15	2.8014
564,000	2,030.40	3.6000	1,582.30	2.8055
565,000	2,034.00	3.6000	1,585.10	2.8055
566,000	2,037.60	3.6000	1,590.20	2.8095
567,000	2,041.20	3.6000	1,593.00	2.8095
568,000	2,044.80	3.6000	1,598.10	2.8136

Impôt cantonal et communal direct

Barème de référence

Table de calcul applicable dès le 1er janvier 2021

FORTUNE

Impôt de base (coefficient 1.00)

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

FORTUNE Imposable	Personnes seules		Personnes mariées	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
569,000	2,048.40	3.6000	1,600.90	2.8136
570,000	2,052.00	3.6000	1,606.00	2.8176
571,000	2,055.60	3.6000	1,608.85	2.8176
572,000	2,059.20	3.6000	1,613.95	2.8215
573,000	2,062.80	3.6000	1,616.75	2.8215
574,000	2,066.40	3.6000	1,621.85	2.8255
575,000	2,070.00	3.6000	1,626.90	2.8294
576,000	2,073.60	3.6000	1,629.75	2.8294
577,000	2,077.20	3.6000	1,634.85	2.8333
578,000	2,080.80	3.6000	1,637.65	2.8333
579,000	2,084.40	3.6000	1,642.75	2.8372
580,000	2,088.00	3.6000	1,645.60	2.8372
581,000	2,091.60	3.6000	1,650.65	2.8411
582,000	2,095.20	3.6000	1,653.50	2.8411
583,000	2,098.80	3.6000	1,658.55	2.8449
584,000	2,102.40	3.6000	1,661.40	2.8449
585,000	2,106.00	3.6000	1,666.50	2.8487
586,000	2,109.60	3.6000	1,669.35	2.8487
587,000	2,113.20	3.6000	1,674.40	2.8525
588,000	2,116.80	3.6000	1,677.25	2.8525
589,000	2,120.40	3.6000	1,682.30	2.8562
590,000	2,124.00	3.6000	1,685.15	2.8562
591,000	2,127.60	3.6000	1,690.20	2.8599
592,000	2,131.20	3.6000	1,693.10	2.8599
593,000	2,134.80	3.6000	1,698.15	2.8636
594,000	2,138.40	3.6000	1,701.00	2.8636
595,000	2,142.00	3.6000	1,706.05	2.8673
596,000	2,145.60	3.6000	1,708.90	2.8673
597,000	2,149.20	3.6000	1,713.95	2.8710
598,000	2,152.80	3.6000	1,716.85	2.8710
599,000	2,156.40	3.6000	1,721.90	2.8746
600,000	2,160.00	3.6000	1,726.90	2.8782
601,000	2,163.60	3.6000	1,729.80	2.8782
602,000	2,167.20	3.6000	1,734.85	2.8818
603,000	2,170.80	3.6000	1,737.70	2.8818
604,000	2,174.40	3.6000	1,742.75	2.8854
605,000	2,178.00	3.6000	1,745.65	2.8854
606,000	2,181.60	3.6000	1,750.65	2.8889
607,000	2,185.20	3.6000	1,753.55	2.8889
608,000	2,188.80	3.6000	1,758.60	2.8924

**Impôt cantonal et communal direct**

**Barème de référence**

**Table de calcul applicable dès le 1er janvier 2021**

**FORTUNE**

**Impôt de base (coefficient 1.00)**

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

FORTUNE Imposable	Personnes seules		Personnes mariées	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
609,000	2,192.40	3.6000	1,761.45	2.8924
610,000	2,196.00	3.6000	1,766.50	2.8959
611,000	2,199.60	3.6000	1,769.40	2.8959
612,000	2,203.20	3.6000	1,774.40	2.8994
613,000	2,206.80	3.6000	1,777.30	2.8994
614,000	2,210.40	3.6000	1,782.35	2.9028
615,000	2,214.00	3.6000	1,785.25	2.9028
616,000	2,217.60	3.6000	1,790.25	2.9063
617,000	2,221.20	3.6000	1,793.15	2.9063
618,000	2,224.80	3.6000	1,798.15	2.9097
619,000	2,228.40	3.6000	1,801.10	2.9097
620,000	2,232.00	3.6000	1,806.10	2.9130
621,000	2,235.60	3.6000	1,809.00	2.9130
622,000	2,239.20	3.6000	1,814.00	2.9164
623,000	2,242.80	3.6000	1,816.90	2.9164
624,000	2,246.40	3.6000	1,821.95	2.9198
625,000	2,250.00	3.6000	1,826.90	2.9231
626,000	2,253.60	3.6000	1,829.85	2.9231
627,000	2,257.20	3.6000	1,834.85	2.9264
628,000	2,260.80	3.6000	1,837.75	2.9264
629,000	2,264.40	3.6000	1,842.75	2.9297
630,000	2,268.00	3.6000	1,845.70	2.9297
631,000	2,271.60	3.6000	1,850.70	2.9329
632,000	2,275.20	3.6000	1,853.60	2.9329
633,000	2,278.80	3.6000	1,858.60	2.9362
634,000	2,282.40	3.6000	1,861.55	2.9362
635,000	2,286.00	3.6000	1,866.50	2.9394
636,000	2,289.60	3.6000	1,869.45	2.9394
637,000	2,293.20	3.6000	1,874.45	2.9426
638,000	2,296.80	3.6000	1,877.40	2.9426
639,000	2,300.40	3.6000	1,882.35	2.9458
640,000	2,304.00	3.6000	1,885.30	2.9458
641,000	2,307.60	3.6000	1,890.30	2.9489
642,000	2,311.20	3.6000	1,893.25	2.9489
643,000	2,314.80	3.6000	1,898.20	2.9521
644,000	2,318.40	3.6000	1,901.15	2.9521
645,000	2,322.00	3.6000	1,906.10	2.9552
646,000	2,325.60	3.6000	1,909.05	2.9552
647,000	2,329.20	3.6000	1,914.05	2.9583
648,000	2,332.80	3.6000	1,917.00	2.9583

Impôt cantonal et communal direct

Barème de référence

Table de calcul applicable dès le 1er janvier 2021

FORTUNE

Impôt de base (coefficient 1.00)

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

FORTUNE Imposable	Personnes seules		Personnes mariées	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
649,000	2,336.40	3.6000	1,921.95	2.9614
650,000	2,340.00	3.6000	1,926.90	2.9645
651,000	2,343.60	3.6000	1,929.90	2.9645
652,000	2,347.20	3.6000	1,934.85	2.9676
653,000	2,350.80	3.6000	1,937.80	2.9676
654,000	2,354.40	3.6000	1,942.75	2.9706
655,000	2,358.00	3.6000	1,945.75	2.9706
656,000	2,361.60	3.6000	1,950.70	2.9736
657,000	2,365.20	3.6000	1,953.65	2.9736
658,000	2,368.80	3.6000	1,958.60	2.9766
659,000	2,372.40	3.6000	1,961.60	2.9766
660,000	2,376.00	3.6000	1,966.55	2.9796
661,000	2,379.60	3.6000	1,969.50	2.9796
662,000	2,383.20	3.6000	1,974.45	2.9826
663,000	2,386.80	3.6000	1,977.45	2.9826
664,000	2,390.40	3.6000	1,982.40	2.9855
665,000	2,394.00	3.6000	1,985.35	2.9855
666,000	2,397.60	3.6000	1,990.30	2.9884
667,000	2,401.20	3.6000	1,993.30	2.9884
668,000	2,404.80	3.6000	1,998.20	2.9914
669,000	2,408.40	3.6000	2,001.20	2.9914
670,000	2,412.00	3.6000	2,006.15	2.9943
671,000	2,415.60	3.6000	2,009.15	2.9943
672,000	2,419.20	3.6000	2,014.05	2.9971
673,000	2,422.80	3.6000	2,017.05	2.9971
674,000	2,426.40	3.6000	2,022.00	3.0000
675,000	2,430.00	3.6000	2,028.85	3.0057
676,000	2,433.60	3.6000	2,031.85	3.0057
677,000	2,437.20	3.6000	2,038.70	3.0114
678,000	2,440.80	3.6000	2,041.70	3.0114
679,000	2,444.40	3.6000	2,048.55	3.0170
680,000	2,448.00	3.6000	2,051.55	3.0170
681,000	2,451.60	3.6000	2,058.40	3.0226
682,000	2,455.20	3.6000	2,061.40	3.0226
683,000	2,458.80	3.6000	2,068.25	3.0282
684,000	2,462.40	3.6000	2,071.25	3.0282
685,000	2,466.00	3.6000	2,078.10	3.0337
686,000	2,469.60	3.6000	2,081.10	3.0337
687,000	2,473.20	3.6000	2,087.95	3.0392
688,000	2,476.80	3.6000	2,091.00	3.0392



**Impôt cantonal et communal direct**

**Barème de référence**

**Table de calcul applicable dès le 1er janvier 2021**

**FORTUNE**

**Impôt de base (coefficient 1.00)**

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

FORTUNE Imposable	Personnes seules		Personnes mariées	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
689,000	2,480.40	3.6000	2,097.80	3.0447
690,000	2,484.00	3.6000	2,100.85	3.0447
691,000	2,487.60	3.6000	2,107.65	3.0501
692,000	2,491.20	3.6000	2,110.70	3.0501
693,000	2,494.80	3.6000	2,117.50	3.0556
694,000	2,498.40	3.6000	2,120.55	3.0556
695,000	2,502.00	3.6000	2,127.35	3.0609
696,000	2,505.60	3.6000	2,130.40	3.0609
697,000	2,509.20	3.6000	2,137.20	3.0663
698,000	2,512.80	3.6000	2,140.30	3.0663
699,000	2,516.40	3.6000	2,147.05	3.0716
700,000	2,520.00	3.6000	2,153.85	3.0769
701,000	2,523.60	3.6000	2,156.90	3.0769
702,000	2,527.20	3.6000	2,163.70	3.0822
703,000	2,530.80	3.6000	2,166.80	3.0822
704,000	2,534.40	3.6000	2,173.55	3.0874
705,000	2,538.00	3.6000	2,176.65	3.0874
706,000	2,541.60	3.6000	2,183.40	3.0926
707,000	2,545.20	3.6000	2,186.50	3.0926
708,000	2,548.80	3.6000	2,193.25	3.0978
709,000	2,552.40	3.6000	2,196.35	3.0978
710,000	2,556.00	3.6000	2,203.10	3.1030
711,000	2,559.60	3.6000	2,206.20	3.1030
712,000	2,563.20	3.6000	2,212.95	3.1081
713,000	2,566.80	3.6000	2,216.10	3.1081
714,000	2,570.40	3.6000	2,222.85	3.1132
715,000	2,574.00	3.6000	2,225.95	3.1132
716,000	2,577.60	3.6000	2,232.70	3.1183
717,000	2,581.20	3.6000	2,235.80	3.1183
718,000	2,584.80	3.6000	2,242.55	3.1233
719,000	2,588.40	3.6000	2,245.65	3.1233
720,000	2,592.00	3.6000	2,252.40	3.1283
721,000	2,595.60	3.6000	2,255.55	3.1283
722,000	2,599.20	3.6000	2,262.25	3.1333
723,000	2,602.80	3.6000	2,265.40	3.1333
724,000	2,606.40	3.6000	2,272.15	3.1383
725,000	2,610.00	3.6000	2,278.85	3.1432
726,000	2,613.60	3.6000	2,282.00	3.1432
727,000	2,617.20	3.6000	2,288.70	3.1481
728,000	2,620.80	3.6000	2,291.85	3.1481

**Impôt cantonal et communal direct**

**Barème de référence**

**Table de calcul applicable dès le 1er janvier 2021**

**FORTUNE**

**Impôt de base (coefficient 1.00)**

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

FORTUNE Imposable	Personnes seules		Personnes mariées	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
729,000	2,624.40	3.6000	2,298.55	3.1530
730,000	2,628.00	3.6000	2,301.70	3.1530
731,000	2,631.60	3.6000	2,308.40	3.1579
732,000	2,635.20	3.6000	2,311.60	3.1579
733,000	2,638.80	3.6000	2,318.30	3.1627
734,000	2,642.40	3.6000	2,321.45	3.1627
735,000	2,646.00	3.6000	2,328.15	3.1675
736,000	2,649.60	3.6000	2,331.30	3.1675
737,000	2,653.20	3.6000	2,338.00	3.1723
738,000	2,656.80	3.6000	2,341.15	3.1723
739,000	2,660.40	3.6000	2,347.85	3.1771
740,000	2,664.00	3.6000	2,351.05	3.1771
741,000	2,667.60	3.6000	2,357.75	3.1818
742,000	2,671.20	3.6000	2,360.90	3.1818
743,000	2,674.80	3.6000	2,367.60	3.1865
744,000	2,678.40	3.6000	2,370.80	3.1865
745,000	2,682.00	3.6000	2,377.45	3.1912
746,000	2,685.60	3.6000	2,380.65	3.1912
747,000	2,689.20	3.6000	2,387.30	3.1959
748,000	2,692.80	3.6000	2,390.50	3.1959
749,000	2,696.40	3.6000	2,397.20	3.2005
750,000	2,700.00	3.6000	2,403.85	3.2051
751,000	2,703.60	3.6000	2,407.05	3.2051
752,000	2,707.20	3.6000	2,413.70	3.2097
753,000	2,710.80	3.6000	2,416.90	3.2097
754,000	2,714.40	3.6000	2,423.55	3.2143
755,000	2,718.00	3.6000	2,426.80	3.2143
756,000	2,721.60	3.6000	2,433.45	3.2188
757,000	2,725.20	3.6000	2,436.65	3.2188
758,000	2,728.80	3.6000	2,443.30	3.2234
759,000	2,732.40	3.6000	2,446.50	3.2234
760,000	2,736.00	3.6000	2,453.15	3.2278
761,000	2,739.60	3.6000	2,456.40	3.2278
762,000	2,743.20	3.6000	2,463.05	3.2323
763,000	2,746.80	3.6000	2,466.25	3.2323
764,000	2,750.40	3.6000	2,472.90	3.2368
765,000	2,754.00	3.6000	2,476.15	3.2368
766,000	2,757.60	3.6000	2,482.75	3.2412
767,000	2,761.20	3.6000	2,486.00	3.2412
768,000	2,764.80	3.6000	2,492.65	3.2456

**Impôt cantonal et communal direct**

**Barème de référence**

**Table de calcul applicable dès le 1er janvier 2021**

**FORTUNE**

**Impôt de base (coefficient 1.00)**

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

FORTUNE Imposable	Personnes seules		Personnes mariées	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
769,000	2,768.40	3.6000	2,495.90	3.2456
770,000	2,772.00	3.6000	2,502.50	3.2500
771,000	2,775.60	3.6000	2,505.75	3.2500
772,000	2,779.20	3.6000	2,512.35	3.2544
773,000	2,782.80	3.6000	2,515.60	3.2544
774,000	2,786.40	3.6000	2,522.25	3.2587
775,000	2,790.00	3.6000	2,528.85	3.2630
776,000	2,793.60	3.6000	2,532.10	3.2630
777,000	2,797.20	3.6000	2,538.70	3.2673
778,000	2,800.80	3.6000	2,542.00	3.2673
779,000	2,804.40	3.6000	2,548.60	3.2716
780,000	2,808.00	3.6000	2,551.85	3.2716
781,000	2,811.60	3.6000	2,558.45	3.2759
782,000	2,815.20	3.6000	2,561.70	3.2759
783,000	2,818.80	3.6000	2,568.30	3.2801
784,000	2,822.40	3.6000	2,571.60	3.2801
785,000	2,826.00	3.6000	2,578.20	3.2843
786,000	2,829.60	3.6000	2,581.45	3.2843
787,000	2,833.20	3.6000	2,588.05	3.2885
788,000	2,836.80	3.6000	2,591.35	3.2885
789,000	2,840.40	3.6000	2,597.95	3.2927
790,000	2,844.00	3.6000	2,601.20	3.2927
791,000	2,847.60	3.6000	2,607.80	3.2968
792,000	2,851.20	3.6000	2,611.10	3.2968
793,000	2,854.80	3.6000	2,617.65	3.3010
794,000	2,858.40	3.6000	2,620.95	3.3010
795,000	2,862.00	3.6000	2,627.55	3.3051
796,000	2,865.60	3.6000	2,630.85	3.3051
797,000	2,869.20	3.6000	2,637.40	3.3092
798,000	2,872.80	3.6000	2,640.70	3.3092
799,000	2,876.40	3.6000	2,647.30	3.3133
800,000	2,880.00	3.6000	2,653.85	3.3173
801,000	2,883.60	3.6000	2,657.15	3.3173
802,000	2,887.20	3.6000	2,663.70	3.3213
803,000	2,890.80	3.6000	2,667.05	3.3213
804,000	2,894.40	3.6000	2,673.60	3.3254
805,000	2,898.00	3.6000	2,676.90	3.3254
806,000	2,901.60	3.6000	2,683.45	3.3294
807,000	2,905.20	3.6000	2,686.80	3.3294
808,000	2,908.80	3.6000	2,693.35	3.3333

**Impôt cantonal et communal direct**

**Barème de référence**

**Table de calcul applicable dès le 1er janvier 2021**

**FORTUNE**

**Impôt de base (coefficient 1.00)**

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

FORTUNE Imposable	Personnes seules		Personnes mariées	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
809,000	2,912.40	3.6000	2,696.65	3.3333
810,000	2,916.00	3.6000	2,703.20	3.3373
811,000	2,919.60	3.6000	2,706.55	3.3373
812,000	2,923.20	3.6000	2,713.10	3.3412
813,000	2,926.80	3.6000	2,716.40	3.3412
814,000	2,930.40	3.6000	2,722.95	3.3452
815,000	2,934.00	3.6000	2,726.30	3.3452
816,000	2,937.60	3.6000	2,732.85	3.3491
817,000	2,941.20	3.6000	2,736.20	3.3491
818,000	2,944.80	3.6000	2,742.70	3.3529
819,000	2,948.40	3.6000	2,746.05	3.3529
820,000	2,952.00	3.6000	2,752.60	3.3568
821,000	2,955.60	3.6000	2,755.95	3.3568
822,000	2,959.20	3.6000	2,762.45	3.3607
823,000	2,962.80	3.6000	2,765.80	3.3607
824,000	2,966.40	3.6000	2,772.35	3.3645
825,000	2,970.00	3.6000	2,778.85	3.3683
826,000	2,973.60	3.6000	2,782.20	3.3683
827,000	2,977.20	3.6000	2,788.70	3.3721
828,000	2,980.80	3.6000	2,792.10	3.3721
829,000	2,984.40	3.6000	2,798.60	3.3759
830,000	2,988.00	3.6000	2,801.95	3.3759
831,000	2,991.60	3.6000	2,808.45	3.3796
832,000	2,995.20	3.6000	2,811.85	3.3796
833,000	2,998.80	3.6000	2,818.35	3.3834
834,000	3,002.40	3.6000	2,821.75	3.3834
835,000	3,006.00	3.6000	2,828.25	3.3871
836,000	3,009.60	3.6000	2,831.60	3.3871
837,000	3,013.20	3.6000	2,838.10	3.3908
838,000	3,016.80	3.6000	2,841.50	3.3908
839,000	3,020.40	3.6000	2,848.00	3.3945
840,000	3,024.00	3.6000	2,851.40	3.3945
841,000	3,027.60	3.6000	2,857.85	3.3982
842,000	3,031.20	3.6000	2,861.25	3.3982
843,000	3,034.80	3.6000	2,867.75	3.4018
844,000	3,038.40	3.6000	2,871.15	3.4018
845,000	3,042.00	3.6000	2,877.60	3.4055
846,000	3,045.60	3.6000	2,881.05	3.4055
847,000	3,049.20	3.6000	2,887.50	3.4091
848,000	3,052.80	3.6000	2,890.90	3.4091

Impôt cantonal et communal direct

Barème de référence

Table de calcul applicable dès le 1er janvier 2021

FORTUNE

Impôt de base (coefficient 1.00)

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

FORTUNE Imposable	Personnes seules		Personnes mariées	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
849,000	3,056.40	3.6000	2,897.40	3.4127
850,000	3,060.00	3.6000	2,903.85	3.4163
851,000	3,063.60	3.6000	2,907.25	3.4163
852,000	3,067.20	3.6000	2,913.70	3.4199
853,000	3,070.80	3.6000	2,917.15	3.4199
854,000	3,074.40	3.6000	2,923.60	3.4234
855,000	3,078.00	3.6000	2,927.05	3.4234
856,000	3,081.60	3.6000	2,933.50	3.4270
857,000	3,085.20	3.6000	2,936.90	3.4270
858,000	3,088.80	3.6000	2,943.35	3.4305
859,000	3,092.40	3.6000	2,946.80	3.4305
860,000	3,096.00	3.6000	2,953.25	3.4340
861,000	3,099.60	3.6000	2,956.70	3.4340
862,000	3,103.20	3.6000	2,963.15	3.4375
863,000	3,106.80	3.6000	2,966.55	3.4375
864,000	3,110.40	3.6000	2,973.00	3.4410
865,000	3,114.00	3.6000	2,976.45	3.4410
866,000	3,117.60	3.6000	2,982.90	3.4444
867,000	3,121.20	3.6000	2,986.35	3.4444
868,000	3,124.80	3.6000	2,992.75	3.4479
869,000	3,128.40	3.6000	2,996.20	3.4479
870,000	3,132.00	3.6000	3,002.65	3.4513
871,000	3,135.60	3.6000	3,006.10	3.4513
872,000	3,139.20	3.6000	3,012.55	3.4547
873,000	3,142.80	3.6000	3,016.00	3.4547
874,000	3,146.40	3.6000	3,022.40	3.4581
875,000	3,150.00	3.6000	3,028.85	3.4615
876,000	3,153.60	3.6000	3,032.30	3.4615
877,000	3,157.20	3.6000	3,038.75	3.4649
878,000	3,160.80	3.6000	3,042.20	3.4649
879,000	3,164.40	3.6000	3,048.60	3.4683
880,000	3,168.00	3.6000	3,052.10	3.4683
881,000	3,171.60	3.6000	3,058.50	3.4716
882,000	3,175.20	3.6000	3,061.95	3.4716
883,000	3,178.80	3.6000	3,068.40	3.4749
884,000	3,182.40	3.6000	3,071.85	3.4749
885,000	3,186.00	3.6000	3,078.25	3.4783
886,000	3,189.60	3.6000	3,081.75	3.4783
887,000	3,193.20	3.6000	3,088.15	3.4816
888,000	3,196.80	3.6000	3,091.65	3.4816

Impôt cantonal et communal direct

Barème de référence

Table de calcul applicable dès le 1er janvier 2021

FORTUNE

Impôt de base (coefficient 1.00)

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

FORTUNE Imposable	Personnes seules		Personnes mariées	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
889,000	3,200.40	3.6000	3,098.05	3.4848
890,000	3,204.00	3.6000	3,101.50	3.4848
891,000	3,207.60	3.6000	3,107.90	3.4881
892,000	3,211.20	3.6000	3,111.40	3.4881
893,000	3,214.80	3.6000	3,117.80	3.4914
894,000	3,218.40	3.6000	3,121.30	3.4914
895,000	3,222.00	3.6000	3,127.70	3.4946
896,000	3,225.60	3.6000	3,131.20	3.4946
897,000	3,229.20	3.6000	3,137.60	3.4979
898,000	3,232.80	3.6000	3,141.05	3.4979
899,000	3,236.40	3.6000	3,147.45	3.5011
900,000	3,240.00	3.6000	3,153.85	3.5043
901,000	3,243.60	3.6000	3,157.35	3.5043
902,000	3,247.20	3.6000	3,163.75	3.5075
903,000	3,250.80	3.6000	3,167.25	3.5075
904,000	3,254.40	3.6000	3,173.60	3.5106
905,000	3,258.00	3.6000	3,177.15	3.5106
906,000	3,261.60	3.6000	3,183.50	3.5138
907,000	3,265.20	3.6000	3,187.00	3.5138
908,000	3,268.80	3.6000	3,193.40	3.5169
909,000	3,272.40	3.6000	3,196.90	3.5169
910,000	3,276.00	3.6000	3,203.30	3.5201
911,000	3,279.60	3.6000	3,206.80	3.5201
912,000	3,283.20	3.6000	3,213.15	3.5232
913,000	3,286.80	3.6000	3,216.70	3.5232
914,000	3,290.40	3.6000	3,223.05	3.5263
915,000	3,294.00	3.6000	3,226.60	3.5263
916,000	3,297.60	3.6000	3,232.95	3.5294
917,000	3,301.20	3.6000	3,236.45	3.5294
918,000	3,304.80	3.6000	3,242.85	3.5325
919,000	3,308.40	3.6000	3,246.35	3.5325
920,000	3,312.00	3.6000	3,252.70	3.5356
921,000	3,315.60	3.6000	3,256.25	3.5356
922,000	3,319.20	3.6000	3,262.60	3.5386
923,000	3,322.80	3.6000	3,266.15	3.5386
924,000	3,326.40	3.6000	3,272.50	3.5417
925,000	3,330.00	3.6000	3,278.85	3.5447
926,000	3,333.60	3.6000	3,282.40	3.5447
927,000	3,337.20	3.6000	3,288.75	3.5477
928,000	3,340.80	3.6000	3,292.30	3.5477

Impôt cantonal et communal direct

Barème de référence

Table de calcul applicable dès le 1er janvier 2021

FORTUNE

Impôt de base (coefficient 1.00)

(pour le calcul de l'impôt total, prière d'appliquer à l'impôt de base  
le coefficient de l'État et de la commune, selon le tableau des coefficients  
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FORTUNE Imposable	Personnes seules		Personnes mariées	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
929,000	3,344.40	3.6000	3,298.60	3.5507
930,000	3,348.00	3.6000	3,302.15	3.5507
931,000	3,351.60	3.6000	3,308.50	3.5537
932,000	3,355.20	3.6000	3,312.05	3.5537
933,000	3,358.80	3.6000	3,318.40	3.5567
934,000	3,362.40	3.6000	3,321.95	3.5567
935,000	3,366.00	3.6000	3,328.30	3.5597
936,000	3,369.60	3.6000	3,331.85	3.5597
937,000	3,373.20	3.6000	3,338.20	3.5626
938,000	3,376.80	3.6000	3,341.75	3.5626
939,000	3,380.40	3.6000	3,348.05	3.5656
940,000	3,384.00	3.6000	3,351.65	3.5656
941,000	3,387.60	3.6000	3,357.95	3.5685
942,000	3,391.20	3.6000	3,361.55	3.5685
943,000	3,394.80	3.6000	3,367.85	3.5714
944,000	3,398.40	3.6000	3,371.45	3.5714
945,000	3,402.00	3.6000	3,377.75	3.5743
946,000	3,405.60	3.6000	3,381.30	3.5743
947,000	3,409.20	3.6000	3,387.65	3.5772
948,000	3,412.80	3.6000	3,391.20	3.5772
949,000	3,416.40	3.6000	3,397.55	3.5801
950,000	3,420.00	3.6000	3,403.85	3.5830
951,000	3,423.60	3.6000	3,407.45	3.5830
952,000	3,427.20	3.6000	3,413.75	3.5859
953,000	3,430.80	3.6000	3,417.30	3.5859
954,000	3,434.40	3.6000	3,423.65	3.5887
955,000	3,438.00	3.6000	3,427.20	3.5887
956,000	3,441.60	3.6000	3,433.50	3.5915
957,000	3,445.20	3.6000	3,437.10	3.5915
958,000	3,448.80	3.6000	3,443.40	3.5944
959,000	3,452.40	3.6000	3,447.00	3.5944
960,000	3,456.00	3.6000	3,453.30	3.5972
961,000	3,459.60	3.6000	3,456.90	3.5972
962,000	3,463.20	3.6000	3,463.20	3.6000
963,000	3,466.80	3.6000	3,466.80	3.6000
964,000	3,470.40	3.6000	3,470.40	3.6000
965,000	3,474.00	3.6000	3,474.00	3.6000
966,000	3,477.60	3.6000	3,477.60	3.6000
967,000	3,481.20	3.6000	3,481.20	3.6000
968,000	3,484.80	3.6000	3,484.80	3.6000

Impôt cantonal et communal direct

Barème de référence

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FORTUNE

Impôt de base (coefficient 1.00)

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

FORTUNE Imposable	Personnes seules		Personnes mariées	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
969,000	3,488.40	3.6000	3,488.40	3.6000
970,000	3,492.00	3.6000	3,492.00	3.6000
971,000	3,495.60	3.6000	3,495.60	3.6000
972,000	3,499.20	3.6000	3,499.20	3.6000
973,000	3,502.80	3.6000	3,502.80	3.6000
974,000	3,506.40	3.6000	3,506.40	3.6000
975,000	3,510.00	3.6000	3,510.00	3.6000
976,000	3,513.60	3.6000	3,513.60	3.6000
977,000	3,517.20	3.6000	3,517.20	3.6000
978,000	3,520.80	3.6000	3,520.80	3.6000
979,000	3,524.40	3.6000	3,524.40	3.6000
980,000	3,528.00	3.6000	3,528.00	3.6000
981,000	3,531.60	3.6000	3,531.60	3.6000
982,000	3,535.20	3.6000	3,535.20	3.6000
983,000	3,538.80	3.6000	3,538.80	3.6000
984,000	3,542.40	3.6000	3,542.40	3.6000
985,000	3,546.00	3.6000	3,546.00	3.6000
986,000	3,549.60	3.6000	3,549.60	3.6000
987,000	3,553.20	3.6000	3,553.20	3.6000
988,000	3,556.80	3.6000	3,556.80	3.6000
989,000	3,560.40	3.6000	3,560.40	3.6000
990,000	3,564.00	3.6000	3,564.00	3.6000
991,000	3,567.60	3.6000	3,567.60	3.6000
992,000	3,571.20	3.6000	3,571.20	3.6000
993,000	3,574.80	3.6000	3,574.80	3.6000
994,000	3,578.40	3.6000	3,578.40	3.6000
995,000	3,582.00	3.6000	3,582.00	3.6000
996,000	3,585.60	3.6000	3,585.60	3.6000
997,000	3,589.20	3.6000	3,589.20	3.6000
998,000	3,592.80	3.6000	3,592.80	3.6000
999,000	3,596.40	3.6000	3,596.40	3.6000
1,000,000	3,600.00	3.6000	3,600.00	3.6000