

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)		
	Imposable	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
0 A 7500		0.00	0.00	0.00	0.0000
7,600		2.00	0.0263	0.00	0.0000
7,700		4.00	0.0519	0.00	0.0000
7,800		6.00	0.0769	0.00	0.0000
7,900		8.00	0.1013	0.00	0.0000
8,000		10.00	0.1250	0.00	0.0000
8,100		12.00	0.1481	0.00	0.0000
8,200		14.00	0.1707	0.00	0.0000
8,300		16.00	0.1928	0.00	0.0000
8,400		18.00	0.2143	0.00	0.0000
8,500		20.00	0.2353	0.00	0.0000
8,600		22.00	0.2558	0.00	0.0000
8,700		24.00	0.2759	0.00	0.0000
8,800		26.00	0.2955	0.00	0.0000
8,900		28.00	0.3146	0.00	0.0000
9,000		30.00	0.3333	0.00	0.0000
9,100		32.00	0.3516	0.00	0.0000
9,200		34.00	0.3696	0.00	0.0000
9,300		36.00	0.3871	0.00	0.0000
9,400		38.00	0.4043	0.00	0.0000
9,500		40.00	0.4211	0.00	0.0000
9,600		42.00	0.4375	0.00	0.0000
9,700		44.00	0.4536	0.00	0.0000
9,800		46.00	0.4694	0.00	0.0000
9,900		48.00	0.4848	0.00	0.0000
10,000		50.00	0.5000	0.00	0.0000
10,100		54.00	0.5347	0.00	0.0000
10,200		58.00	0.5686	0.00	0.0000
10,300		62.00	0.6019	0.00	0.0000
10,400		66.00	0.6346	0.00	0.0000
10,500		70.00	0.6667	0.00	0.0000
10,600		74.00	0.6981	0.00	0.0000
10,700		78.00	0.7290	0.00	0.0000
10,800		82.00	0.7593	0.00	0.0000
10,900		86.00	0.7890	0.00	0.0000
11,000		90.00	0.8182	0.00	0.0000
11,100		94.00	0.8468	0.00	0.0000

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
11,200	98.00	0.8750	0.00	0.0000
11,300	102.00	0.9027	0.00	0.0000
11,400	106.00	0.9298	0.00	0.0000
11,500	110.00	0.9565	0.00	0.0000
11,600	114.00	0.9828	0.00	0.0000
11,700	118.00	1.0085	0.00	0.0000
11,800	122.00	1.0339	0.00	0.0000
11,900	126.00	1.0588	0.00	0.0000
12,000	130.00	1.0833	0.00	0.0000
12,100	134.00	1.1074	0.00	0.0000
12,200	138.00	1.1311	0.00	0.0000
12,300	142.00	1.1545	0.00	0.0000
12,400	146.00	1.1774	0.00	0.0000
12,500	150.00	1.2000	0.00	0.0000
12,600	154.00	1.2222	0.00	0.0000
12,700	158.00	1.2441	0.00	0.0000
12,800	162.00	1.2656	0.00	0.0000
12,900	166.00	1.2868	0.00	0.0000
13,000	170.00	1.3077	0.00	0.0000
13,100	174.00	1.3282	0.00	0.0000
13,200	178.00	1.3485	0.00	0.0000
13,300	182.00	1.3684	0.00	0.0000
13,400	186.00	1.3881	0.00	0.0000
13,500	190.00	1.4074	0.00	0.0000
13,600	194.00	1.4265	0.00	0.0000
13,700	198.00	1.4453	0.00	0.0000
13,800	202.00	1.4638	0.00	0.0000
13,900	206.00	1.4820	0.00	0.0000
14,000	210.00	1.5000	0.00	0.0000
14,100	214.00	1.5177	0.00	0.0000
14,200	218.00	1.5352	0.00	0.0000
14,300	222.00	1.5524	0.00	0.0000
14,400	226.00	1.5694	0.00	0.0000
14,500	230.00	1.5862	0.00	0.0000
14,600	234.00	1.6027	0.00	0.0000
14,700	238.00	1.6190	3.85	0.0263
14,800	242.00	1.6351	3.90	0.0263
14,900	246.00	1.6510	7.75	0.0519

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
15,000	250.00	1.6667	11.55	0.0769
15,100	258.00	1.7086	11.60	0.0769
15,200	266.00	1.7500	15.40	0.1013
15,300	274.00	1.7908	15.50	0.1013
15,400	282.00	1.8312	19.25	0.1250
15,500	290.00	1.8710	19.40	0.1250
15,600	298.00	1.9103	23.10	0.1481
15,700	306.00	1.9490	23.25	0.1481
15,800	314.00	1.9873	27.00	0.1707
15,900	322.00	2.0252	27.15	0.1707
16,000	330.00	2.0625	30.85	0.1928
16,100	338.00	2.0994	31.05	0.1928
16,200	346.00	2.1358	34.70	0.2143
16,300	354.00	2.1718	34.95	0.2143
16,400	362.00	2.2073	38.60	0.2353
16,500	370.00	2.2424	38.80	0.2353
16,600	378.00	2.2771	42.45	0.2558
16,700	386.00	2.3114	42.70	0.2558
16,800	394.00	2.3452	46.35	0.2759
16,900	402.00	2.3787	46.60	0.2759
17,000	410.00	2.4118	50.25	0.2955
17,100	418.00	2.4444	50.50	0.2955
17,200	426.00	2.4767	54.10	0.3146
17,300	434.00	2.5087	54.45	0.3146
17,400	442.00	2.5402	58.00	0.3333
17,500	450.00	2.5714	61.55	0.3516
17,600	458.00	2.6023	61.90	0.3516
17,700	466.00	2.6328	65.40	0.3696
17,800	474.00	2.6629	65.80	0.3696
17,900	482.00	2.6927	69.30	0.3871
18,000	490.00	2.7222	69.70	0.3871
18,100	498.00	2.7514	73.15	0.4043
18,200	506.00	2.7802	73.55	0.4043
18,300	514.00	2.8087	77.05	0.4211
18,400	522.00	2.8370	77.45	0.4211
18,500	530.00	2.8649	80.95	0.4375
18,600	538.00	2.8925	81.40	0.4375
18,700	546.00	2.9198	84.80	0.4536

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
18,800	554.00	2.9468	85.30	0.4536
18,900	562.00	2.9735	88.70	0.4694
19,000	570.00	3.0000	89.20	0.4694
19,100	578.00	3.0262	92.60	0.4848
19,200	586.00	3.0521	93.10	0.4848
19,300	594.00	3.0777	96.50	0.5000
19,400	602.00	3.1031	97.00	0.5000
19,500	610.00	3.1282	104.25	0.5347
19,600	618.00	3.1531	104.80	0.5347
19,700	626.00	3.1777	112.00	0.5686
19,800	634.00	3.2020	112.60	0.5686
19,900	642.00	3.2261	119.80	0.6019
20,000	650.00	3.2500	126.90	0.6346
20,100	661.60	3.2915	127.55	0.6346
20,200	673.20	3.3327	134.65	0.6667
20,300	684.80	3.3734	135.35	0.6667
20,400	696.40	3.4137	142.40	0.6981
20,500	708.00	3.4537	143.10	0.6981
20,600	719.60	3.4932	150.15	0.7290
20,700	731.20	3.5324	150.90	0.7290
20,800	742.80	3.5712	157.95	0.7593
20,900	754.40	3.6096	158.70	0.7593
21,000	766.00	3.6476	165.70	0.7890
21,100	777.60	3.6853	166.50	0.7890
21,200	789.20	3.7226	173.45	0.8182
21,300	800.80	3.7596	174.25	0.8182
21,400	812.40	3.7963	181.25	0.8468
21,500	824.00	3.8326	182.05	0.8468
21,600	835.60	3.8685	189.00	0.8750
21,700	847.20	3.9041	189.90	0.8750
21,800	858.80	3.9394	196.80	0.9027
21,900	870.40	3.9744	197.70	0.9027
22,000	882.00	4.0091	204.55	0.9298
22,100	893.60	4.0434	205.50	0.9298
22,200	905.20	4.0775	212.35	0.9565
22,300	916.80	4.1112	213.30	0.9565
22,400	928.40	4.1446	220.15	0.9828
22,500	940.00	4.1778	226.90	1.0085

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
22,600	951.60	4.2106	227.95	1.0085
22,700	963.20	4.2432	234.70	1.0339
22,800	974.80	4.2754	235.75	1.0339
22,900	986.40	4.3074	242.45	1.0588
23,000	998.00	4.3391	243.55	1.0588
23,100	1,009.60	4.3706	250.25	1.0833
23,200	1,021.20	4.4017	251.35	1.0833
23,300	1,032.80	4.4326	258.05	1.1074
23,400	1,044.40	4.4632	259.15	1.1074
23,500	1,056.00	4.4936	265.80	1.1311
23,600	1,067.60	4.5237	266.95	1.1311
23,700	1,079.20	4.5536	273.60	1.1545
23,800	1,090.80	4.5832	274.75	1.1545
23,900	1,102.40	4.6126	281.40	1.1774
24,000	1,114.00	4.6417	282.60	1.1774
24,100	1,125.60	4.6705	289.20	1.2000
24,200	1,137.20	4.6992	290.40	1.2000
24,300	1,148.80	4.7276	297.00	1.2222
24,400	1,160.40	4.7557	298.20	1.2222
24,500	1,172.00	4.7837	304.80	1.2441
24,600	1,183.60	4.8114	306.05	1.2441
24,700	1,195.20	4.8389	312.60	1.2656
24,800	1,206.80	4.8661	313.90	1.2656
24,900	1,218.40	4.8932	320.40	1.2868
25,000	1,230.00	4.9200	326.90	1.3077
25,100	1,241.60	4.9466	328.25	1.3077
25,200	1,253.20	4.9730	334.70	1.3282
25,300	1,264.80	4.9992	336.05	1.3282
25,400	1,276.40	5.0252	342.50	1.3485
25,500	1,288.00	5.0510	343.85	1.3485
25,600	1,299.60	5.0766	350.30	1.3684
25,700	1,311.20	5.1019	351.70	1.3684
25,800	1,322.80	5.1271	358.10	1.3881
25,900	1,334.40	5.1521	359.50	1.3881
26,000	1,346.00	5.1769	365.95	1.4074
26,100	1,357.60	5.2015	367.35	1.4074
26,200	1,369.20	5.2260	373.75	1.4265
26,300	1,380.80	5.2502	375.15	1.4265

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
26,400	1,392.40	5.2742	381.55	1.4453
26,500	1,404.00	5.2981	383.00	1.4453
26,600	1,415.60	5.3218	389.35	1.4638
26,700	1,427.20	5.3453	390.85	1.4638
26,800	1,438.80	5.3687	397.20	1.4820
26,900	1,450.40	5.3918	398.65	1.4820
27,000	1,462.00	5.4148	405.00	1.5000
27,100	1,473.60	5.4376	406.50	1.5000
27,200	1,485.20	5.4603	412.80	1.5177
27,300	1,496.80	5.4828	414.35	1.5177
27,400	1,508.40	5.5051	420.65	1.5352
27,500	1,520.00	5.5273	426.90	1.5524
27,600	1,531.60	5.5493	428.50	1.5524
27,700	1,543.20	5.5711	434.75	1.5694
27,800	1,554.80	5.5928	436.30	1.5694
27,900	1,566.40	5.6143	442.55	1.5862
28,000	1,578.00	5.6357	444.15	1.5862
28,100	1,589.60	5.6569	450.35	1.6027
28,200	1,601.20	5.6780	451.95	1.6027
28,300	1,612.80	5.6989	458.20	1.6190
28,400	1,624.40	5.7197	459.80	1.6190
28,500	1,636.00	5.7404	466.00	1.6351
28,600	1,647.60	5.7608	467.65	1.6351
28,700	1,659.20	5.7812	473.85	1.6510
28,800	1,670.80	5.8014	475.50	1.6510
28,900	1,682.40	5.8215	481.65	1.6667
29,000	1,694.00	5.8414	483.35	1.6667
29,100	1,705.60	5.8612	497.20	1.7086
29,200	1,717.20	5.8808	498.90	1.7086
29,300	1,728.80	5.9003	512.75	1.7500
29,400	1,740.40	5.9197	514.50	1.7500
29,500	1,752.00	5.9390	528.30	1.7908
29,600	1,763.60	5.9581	530.10	1.7908
29,700	1,775.20	5.9771	543.85	1.8312
29,800	1,786.80	5.9960	545.70	1.8312
29,900	1,798.40	6.0147	559.40	1.8710
30,000	1,810.00	6.0333	573.10	1.9103
30,100	1,821.90	6.0528	575.00	1.9103

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
30,200	1,833.80	6.0722	588.60	1.9490
30,300	1,845.70	6.0914	590.55	1.9490
30,400	1,857.60	6.1105	604.15	1.9873
30,500	1,869.50	6.1295	606.15	1.9873
30,600	1,881.40	6.1484	619.70	2.0252
30,700	1,893.30	6.1671	621.70	2.0252
30,800	1,905.20	6.1857	635.25	2.0625
30,900	1,917.10	6.2042	637.30	2.0625
31,000	1,929.00	6.2226	650.80	2.0994
31,100	1,940.90	6.2408	652.90	2.0994
31,200	1,952.80	6.2590	666.35	2.1358
31,300	1,964.70	6.2770	668.50	2.1358
31,400	1,976.60	6.2949	681.95	2.1718
31,500	1,988.50	6.3127	684.10	2.1718
31,600	2,000.40	6.3304	697.50	2.2073
31,700	2,012.30	6.3479	699.70	2.2073
31,800	2,024.20	6.3654	713.10	2.2424
31,900	2,036.10	6.3828	715.35	2.2424
32,000	2,048.00	6.4000	728.65	2.2771
32,100	2,059.90	6.4171	730.95	2.2771
32,200	2,071.80	6.4342	744.25	2.3114
32,300	2,083.70	6.4511	746.55	2.3114
32,400	2,095.60	6.4679	759.85	2.3452
32,500	2,107.50	6.4846	773.10	2.3787
32,600	2,119.40	6.5012	775.45	2.3787
32,700	2,131.30	6.5177	788.65	2.4118
32,800	2,143.20	6.5341	791.05	2.4118
32,900	2,155.10	6.5505	804.20	2.4444
33,000	2,167.00	6.5667	806.65	2.4444
33,100	2,178.90	6.5828	819.80	2.4767
33,200	2,190.80	6.5988	822.30	2.4767
33,300	2,202.70	6.6147	835.40	2.5087
33,400	2,214.60	6.6305	837.90	2.5087
33,500	2,226.50	6.6463	851.00	2.5402
33,600	2,238.40	6.6619	853.50	2.5402
33,700	2,250.30	6.6774	866.55	2.5714
33,800	2,262.20	6.6929	869.15	2.5714
33,900	2,274.10	6.7083	882.15	2.6023

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
34,000	2,286.00	6.7235	884.75	2.6023
34,100	2,297.90	6.7387	897.75	2.6328
34,200	2,309.80	6.7538	900.40	2.6328
34,300	2,321.70	6.7688	913.40	2.6629
34,400	2,333.60	6.7837	916.05	2.6629
34,500	2,345.50	6.7986	929.00	2.6927
34,600	2,357.40	6.8133	931.70	2.6927
34,700	2,369.30	6.8280	944.60	2.7222
34,800	2,381.20	6.8425	947.35	2.7222
34,900	2,393.10	6.8570	960.25	2.7514
35,000	2,405.00	6.8714	973.10	2.7802
35,100	2,416.90	6.8858	975.85	2.7802
35,200	2,428.80	6.9000	988.70	2.8087
35,300	2,440.70	6.9142	991.50	2.8087
35,400	2,452.60	6.9282	1,004.30	2.8370
35,500	2,464.50	6.9423	1,007.10	2.8370
35,600	2,476.40	6.9562	1,019.90	2.8649
35,700	2,488.30	6.9700	1,022.75	2.8649
35,800	2,500.20	6.9838	1,035.50	2.8925
35,900	2,512.10	6.9975	1,038.40	2.8925
36,000	2,524.00	7.0111	1,051.10	2.9198
36,100	2,535.90	7.0247	1,054.05	2.9198
36,200	2,547.80	7.0381	1,066.75	2.9468
36,300	2,559.70	7.0515	1,069.70	2.9468
36,400	2,571.60	7.0648	1,082.35	2.9735
36,500	2,583.50	7.0781	1,085.35	2.9735
36,600	2,595.40	7.0913	1,098.00	3.0000
36,700	2,607.30	7.1044	1,101.00	3.0000
36,800	2,619.20	7.1174	1,113.65	3.0262
36,900	2,631.10	7.1304	1,116.65	3.0262
37,000	2,643.00	7.1432	1,129.25	3.0521
37,100	2,654.90	7.1561	1,132.30	3.0521
37,200	2,666.80	7.1688	1,144.90	3.0777
37,300	2,678.70	7.1815	1,148.00	3.0777
37,400	2,690.60	7.1941	1,160.55	3.1031
37,500	2,702.50	7.2067	1,173.10	3.1282
37,600	2,714.40	7.2191	1,176.20	3.1282
37,700	2,726.30	7.2316	1,188.70	3.1531



**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
37,800	2,738.20	7.2439	1,191.85	3.1531
37,900	2,750.10	7.2562	1,204.35	3.1777
38,000	2,762.00	7.2684	1,207.50	3.1777
38,100	2,773.90	7.2806	1,219.95	3.2020
38,200	2,785.80	7.2927	1,223.15	3.2020
38,300	2,797.70	7.3047	1,235.60	3.2261
38,400	2,809.60	7.3167	1,238.85	3.2261
38,500	2,821.50	7.3286	1,251.25	3.2500
38,600	2,833.40	7.3404	1,254.50	3.2500
38,700	2,845.30	7.3522	1,273.85	3.2915
38,800	2,857.20	7.3639	1,277.10	3.2915
38,900	2,869.10	7.3756	1,296.40	3.3327
39,000	2,881.00	7.3872	1,299.75	3.3327
39,100	2,892.90	7.3987	1,319.00	3.3734
39,200	2,904.80	7.4102	1,322.35	3.3734
39,300	2,916.70	7.4216	1,341.60	3.4137
39,400	2,928.60	7.4330	1,345.00	3.4137
39,500	2,940.50	7.4443	1,364.20	3.4537
39,600	2,952.40	7.4556	1,367.65	3.4537
39,700	2,964.30	7.4668	1,386.80	3.4932
39,800	2,976.20	7.4779	1,390.30	3.4932
39,900	2,988.10	7.4890	1,409.40	3.5324
40,000	3,000.00	7.5000	1,428.45	3.5712
40,100	3,012.30	7.5120	1,432.05	3.5712
40,200	3,024.60	7.5239	1,451.05	3.6096
40,300	3,036.90	7.5357	1,454.65	3.6096
40,400	3,049.20	7.5475	1,473.65	3.6476
40,500	3,061.50	7.5593	1,477.30	3.6476
40,600	3,073.80	7.5709	1,496.25	3.6853
40,700	3,086.10	7.5826	1,499.90	3.6853
40,800	3,098.40	7.5941	1,518.85	3.7226
40,900	3,110.70	7.6056	1,522.55	3.7226
41,000	3,123.00	7.6171	1,541.45	3.7596
41,100	3,135.30	7.6285	1,545.20	3.7596
41,200	3,147.60	7.6398	1,564.05	3.7963
41,300	3,159.90	7.6511	1,567.85	3.7963
41,400	3,172.20	7.6623	1,586.70	3.8326
41,500	3,184.50	7.6735	1,590.50	3.8326

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Imposable	Impôt dû	Taux 0/0	Impôt dû
41,600	3,196.80	7.6846	1,609.30	3.8685
41,700	3,209.10	7.6957	1,613.15	3.8685
41,800	3,221.40	7.7067	1,631.95	3.9041
41,900	3,233.70	7.7177	1,635.85	3.9041
42,000	3,246.00	7.7286	1,654.55	3.9394
42,100	3,258.30	7.7394	1,658.50	3.9394
42,200	3,270.60	7.7502	1,677.20	3.9744
42,300	3,282.90	7.7610	1,681.20	3.9744
42,400	3,295.20	7.7717	1,699.85	4.0091
42,500	3,307.50	7.7824	1,718.45	4.0434
42,600	3,319.80	7.7930	1,722.50	4.0434
42,700	3,332.10	7.8035	1,741.10	4.0775
42,800	3,344.40	7.8140	1,745.15	4.0775
42,900	3,356.70	7.8245	1,763.70	4.1112
43,000	3,369.00	7.8349	1,767.80	4.1112
43,100	3,381.30	7.8452	1,786.35	4.1446
43,200	3,393.60	7.8556	1,790.50	4.1446
43,300	3,405.90	7.8658	1,809.00	4.1778
43,400	3,418.20	7.8760	1,813.15	4.1778
43,500	3,430.50	7.8862	1,831.60	4.2106
43,600	3,442.80	7.8963	1,835.85	4.2106
43,700	3,455.10	7.9064	1,854.25	4.2432
43,800	3,467.40	7.9164	1,858.50	4.2432
43,900	3,479.70	7.9264	1,876.90	4.2754
44,000	3,492.00	7.9364	1,881.20	4.2754
44,100	3,504.30	7.9463	1,899.55	4.3074
44,200	3,516.60	7.9561	1,903.90	4.3074
44,300	3,528.90	7.9659	1,922.25	4.3391
44,400	3,541.20	7.9757	1,926.55	4.3391
44,500	3,553.50	7.9854	1,944.90	4.3706
44,600	3,565.80	7.9951	1,949.25	4.3706
44,700	3,578.10	8.0047	1,967.55	4.4017
44,800	3,590.40	8.0143	1,971.95	4.4017
44,900	3,602.70	8.0238	1,990.25	4.4326
45,000	3,615.00	8.0333	2,008.45	4.4632
45,100	3,627.30	8.0428	2,012.90	4.4632
45,200	3,639.60	8.0522	2,031.10	4.4936
45,300	3,651.90	8.0616	2,035.60	4.4936

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
45,400	3,664.20	8.0709	2,053.75	4.5237
45,500	3,676.50	8.0802	2,058.30	4.5237
45,600	3,688.80	8.0895	2,076.45	4.5536
45,700	3,701.10	8.0987	2,081.00	4.5536
45,800	3,713.40	8.1079	2,099.10	4.5832
45,900	3,725.70	8.1170	2,103.70	4.5832
46,000	3,738.00	8.1261	2,121.75	4.6126
46,100	3,750.30	8.1351	2,126.40	4.6126
46,200	3,762.60	8.1442	2,144.45	4.6417
46,300	3,774.90	8.1531	2,149.10	4.6417
46,400	3,787.20	8.1621	2,167.15	4.6705
46,500	3,799.50	8.1710	2,171.80	4.6705
46,600	3,811.80	8.1798	2,189.80	4.6992
46,700	3,824.10	8.1887	2,194.50	4.6992
46,800	3,836.40	8.1974	2,212.50	4.7276
46,900	3,848.70	8.2062	2,217.25	4.7276
47,000	3,861.00	8.2149	2,235.20	4.7557
47,100	3,873.30	8.2236	2,239.95	4.7557
47,200	3,885.60	8.2322	2,257.90	4.7837
47,300	3,897.90	8.2408	2,262.70	4.7837
47,400	3,910.20	8.2494	2,280.60	4.8114
47,500	3,922.50	8.2579	2,298.45	4.8389
47,600	3,934.80	8.2664	2,303.30	4.8389
47,700	3,947.10	8.2748	2,321.15	4.8661
47,800	3,959.40	8.2833	2,326.00	4.8661
47,900	3,971.70	8.2916	2,343.85	4.8932
48,000	3,984.00	8.3000	2,348.70	4.8932
48,100	3,996.30	8.3083	2,366.50	4.9200
48,200	4,008.60	8.3166	2,371.45	4.9200
48,300	4,020.90	8.3248	2,389.20	4.9466
48,400	4,033.20	8.3331	2,394.15	4.9466
48,500	4,045.50	8.3412	2,411.90	4.9730
48,600	4,057.80	8.3494	2,416.90	4.9730
48,700	4,070.10	8.3575	2,434.60	4.9992
48,800	4,082.40	8.3656	2,439.60	4.9992
48,900	4,094.70	8.3736	2,457.30	5.0252
49,000	4,107.00	8.3816	2,462.35	5.0252
49,100	4,119.30	8.3896	2,480.05	5.0510

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
49,200	4,131.60	8.3976	2,485.10	5.0510
49,300	4,143.90	8.4055	2,502.75	5.0766
49,400	4,156.20	8.4134	2,507.80	5.0766
49,500	4,168.50	8.4212	2,525.45	5.1019
49,600	4,180.80	8.4290	2,530.55	5.1019
49,700	4,193.10	8.4368	2,548.20	5.1271
49,800	4,205.40	8.4446	2,553.30	5.1271
49,900	4,217.70	8.4523	2,570.90	5.1521
50,000	4,230.00	8.4600	2,588.45	5.1769
50,100	4,242.80	8.4687	2,593.65	5.1769
50,200	4,255.60	8.4773	2,611.15	5.2015
50,300	4,268.40	8.4859	2,616.35	5.2015
50,400	4,281.20	8.4944	2,633.90	5.2260
50,500	4,294.00	8.5030	2,639.10	5.2260
50,600	4,306.80	8.5115	2,656.60	5.2502
50,700	4,319.60	8.5199	2,661.85	5.2502
50,800	4,332.40	8.5283	2,679.30	5.2742
50,900	4,345.20	8.5367	2,684.60	5.2742
51,000	4,358.00	8.5451	2,702.05	5.2981
51,100	4,370.80	8.5534	2,707.35	5.2981
51,200	4,383.60	8.5617	2,724.75	5.3218
51,300	4,396.40	8.5700	2,730.10	5.3218
51,400	4,409.20	8.5782	2,747.50	5.3453
51,500	4,422.00	8.5864	2,752.85	5.3453
51,600	4,434.80	8.5946	2,770.25	5.3687
51,700	4,447.60	8.6027	2,775.60	5.3687
51,800	4,460.40	8.6108	2,792.95	5.3918
51,900	4,473.20	8.6189	2,798.35	5.3918
52,000	4,486.00	8.6269	2,815.70	5.4148
52,100	4,498.80	8.6349	2,821.10	5.4148
52,200	4,511.60	8.6429	2,838.45	5.4376
52,300	4,524.40	8.6509	2,843.90	5.4376
52,400	4,537.20	8.6588	2,861.20	5.4603
52,500	4,550.00	8.6667	2,878.45	5.4828
52,600	4,562.80	8.6745	2,883.95	5.4828
52,700	4,575.60	8.6824	2,901.20	5.5051
52,800	4,588.40	8.6902	2,906.70	5.5051
52,900	4,601.20	8.6979	2,923.95	5.5273

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
53,000	4,614.00	8.7057	2,929.45	5.5273
53,100	4,626.80	8.7134	2,946.65	5.5493
53,200	4,639.60	8.7211	2,952.20	5.5493
53,300	4,652.40	8.7287	2,969.40	5.5711
53,400	4,665.20	8.7363	2,975.00	5.5711
53,500	4,678.00	8.7439	2,992.15	5.5928
53,600	4,690.80	8.7515	2,997.75	5.5928
53,700	4,703.60	8.7590	3,014.90	5.6143
53,800	4,716.40	8.7665	3,020.50	5.6143
53,900	4,729.20	8.7740	3,037.65	5.6357
54,000	4,742.00	8.7815	3,043.30	5.6357
54,100	4,754.80	8.7889	3,060.40	5.6569
54,200	4,767.60	8.7963	3,066.05	5.6569
54,300	4,780.40	8.8037	3,083.15	5.6780
54,400	4,793.20	8.8110	3,088.85	5.6780
54,500	4,806.00	8.8183	3,105.90	5.6989
54,600	4,818.80	8.8256	3,111.60	5.6989
54,700	4,831.60	8.8329	3,128.70	5.7197
54,800	4,844.40	8.8401	3,134.40	5.7197
54,900	4,857.20	8.8474	3,151.45	5.7404
55,000	4,870.00	8.8545	3,168.45	5.7608
55,100	4,882.80	8.8617	3,174.20	5.7608
55,200	4,895.60	8.8688	3,191.20	5.7812
55,300	4,908.40	8.8759	3,197.00	5.7812
55,400	4,921.20	8.8830	3,213.95	5.8014
55,500	4,934.00	8.8901	3,219.75	5.8014
55,600	4,946.80	8.8971	3,236.75	5.8215
55,700	4,959.60	8.9041	3,242.55	5.8215
55,800	4,972.40	8.9111	3,259.50	5.8414
55,900	4,985.20	8.9181	3,265.35	5.8414
56,000	4,998.00	8.9250	3,282.25	5.8612
56,100	5,010.80	8.9319	3,288.10	5.8612
56,200	5,023.60	8.9388	3,305.00	5.8808
56,300	5,036.40	8.9456	3,310.90	5.8808
56,400	5,049.20	8.9525	3,327.80	5.9003
56,500	5,062.00	8.9593	3,333.70	5.9003
56,600	5,074.80	8.9661	3,350.55	5.9197
56,700	5,087.60	8.9728	3,356.50	5.9197

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
56,800	5,100.40	8.9796	3,373.35	5.9390
56,900	5,113.20	8.9863	3,379.30	5.9390
57,000	5,126.00	8.9930	3,396.10	5.9581
57,100	5,138.80	8.9996	3,402.10	5.9581
57,200	5,151.60	9.0063	3,418.90	5.9771
57,300	5,164.40	9.0129	3,424.90	5.9771
57,400	5,177.20	9.0195	3,441.70	5.9960
57,500	5,190.00	9.0261	3,458.45	6.0147
57,600	5,202.80	9.0326	3,464.50	6.0147
57,700	5,215.60	9.0392	3,481.25	6.0333
57,800	5,228.40	9.0457	3,487.25	6.0333
57,900	5,241.20	9.0522	3,504.60	6.0528
58,000	5,254.00	9.0586	3,510.65	6.0528
58,100	5,266.80	9.0651	3,527.95	6.0722
58,200	5,279.60	9.0715	3,534.00	6.0722
58,300	5,292.40	9.0779	3,551.30	6.0914
58,400	5,305.20	9.0842	3,557.40	6.0914
58,500	5,318.00	9.0906	3,574.65	6.1105
58,600	5,330.80	9.0969	3,580.75	6.1105
58,700	5,343.60	9.1032	3,598.00	6.1295
58,800	5,356.40	9.1095	3,604.15	6.1295
58,900	5,369.20	9.1158	3,621.40	6.1484
59,000	5,382.00	9.1220	3,627.55	6.1484
59,100	5,394.80	9.1283	3,644.75	6.1671
59,200	5,407.60	9.1345	3,650.90	6.1671
59,300	5,420.40	9.1406	3,668.15	6.1857
59,400	5,433.20	9.1468	3,674.30	6.1857
59,500	5,446.00	9.1529	3,691.50	6.2042
59,600	5,458.80	9.1591	3,697.70	6.2042
59,700	5,471.60	9.1652	3,714.90	6.2226
59,800	5,484.40	9.1712	3,721.10	6.2226
59,900	5,497.20	9.1773	3,738.25	6.2408
60,000	5,510.00	9.1833	3,755.40	6.2590
60,100	5,523.30	9.1902	3,761.65	6.2590
60,200	5,536.60	9.1970	3,778.75	6.2770
60,300	5,549.90	9.2038	3,785.05	6.2770
60,400	5,563.20	9.2106	3,802.10	6.2949
60,500	5,576.50	9.2174	3,808.40	6.2949

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
60,600	5,589.80	9.2241	3,825.50	6.3127
60,700	5,603.10	9.2308	3,831.80	6.3127
60,800	5,616.40	9.2375	3,848.85	6.3304
60,900	5,629.70	9.2442	3,855.20	6.3304
61,000	5,643.00	9.2508	3,872.25	6.3479
61,100	5,656.30	9.2574	3,878.60	6.3479
61,200	5,669.60	9.2641	3,895.65	6.3654
61,300	5,682.90	9.2706	3,902.00	6.3654
61,400	5,696.20	9.2772	3,919.00	6.3828
61,500	5,709.50	9.2837	3,925.40	6.3828
61,600	5,722.80	9.2903	3,942.40	6.4000
61,700	5,736.10	9.2968	3,948.80	6.4000
61,800	5,749.40	9.3032	3,965.80	6.4171
61,900	5,762.70	9.3097	3,972.20	6.4171
62,000	5,776.00	9.3161	3,989.20	6.4342
62,100	5,789.30	9.3225	3,995.60	6.4342
62,200	5,802.60	9.3289	4,012.55	6.4511
62,300	5,815.90	9.3353	4,019.05	6.4511
62,400	5,829.20	9.3417	4,035.95	6.4679
62,500	5,842.50	9.3480	4,052.90	6.4846
62,600	5,855.80	9.3543	4,059.35	6.4846
62,700	5,869.10	9.3606	4,076.25	6.5012
62,800	5,882.40	9.3669	4,082.75	6.5012
62,900	5,895.70	9.3731	4,099.65	6.5177
63,000	5,909.00	9.3794	4,106.15	6.5177
63,100	5,922.30	9.3856	4,123.05	6.5341
63,200	5,935.60	9.3918	4,129.60	6.5341
63,300	5,948.90	9.3979	4,146.45	6.5505
63,400	5,962.20	9.4041	4,153.00	6.5505
63,500	5,975.50	9.4102	4,169.85	6.5667
63,600	5,988.80	9.4164	4,176.40	6.5667
63,700	6,002.10	9.4224	4,193.25	6.5828
63,800	6,015.40	9.4285	4,199.80	6.5828
63,900	6,028.70	9.4346	4,216.65	6.5988
64,000	6,042.00	9.4406	4,223.25	6.5988
64,100	6,055.30	9.4466	4,240.05	6.6147
64,200	6,068.60	9.4526	4,246.65	6.6147
64,300	6,081.90	9.4586	4,263.45	6.6305

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Imposable	Impôt dû	Taux 0/0	Impôt dû
64,400	6,095.20	9.4646	4,270.05	6.6305
64,500	6,108.50	9.4705	4,286.85	6.6463
64,600	6,121.80	9.4765	4,293.50	6.6463
64,700	6,135.10	9.4824	4,310.25	6.6619
64,800	6,148.40	9.4883	4,316.90	6.6619
64,900	6,161.70	9.4941	4,333.65	6.6774
65,000	6,175.00	9.5000	4,350.40	6.6929
65,100	6,188.30	9.5058	4,357.10	6.6929
65,200	6,201.60	9.5117	4,373.80	6.7083
65,300	6,214.90	9.5175	4,380.50	6.7083
65,400	6,228.20	9.5232	4,397.20	6.7235
65,500	6,241.50	9.5290	4,403.90	6.7235
65,600	6,254.80	9.5348	4,420.60	6.7387
65,700	6,268.10	9.5405	4,427.35	6.7387
65,800	6,281.40	9.5462	4,444.00	6.7538
65,900	6,294.70	9.5519	4,450.75	6.7538
66,000	6,308.00	9.5576	4,467.40	6.7688
66,100	6,321.30	9.5632	4,474.20	6.7688
66,200	6,334.60	9.5689	4,490.80	6.7837
66,300	6,347.90	9.5745	4,497.60	6.7837
66,400	6,361.20	9.5801	4,514.25	6.7986
66,500	6,374.50	9.5857	4,521.05	6.7986
66,600	6,387.80	9.5913	4,537.65	6.8133
66,700	6,401.10	9.5969	4,544.45	6.8133
66,800	6,414.40	9.6024	4,561.05	6.8280
66,900	6,427.70	9.6079	4,567.90	6.8280
67,000	6,441.00	9.6134	4,584.50	6.8425
67,100	6,454.30	9.6189	4,591.35	6.8425
67,200	6,467.60	9.6244	4,607.90	6.8570
67,300	6,480.90	9.6299	4,614.75	6.8570
67,400	6,494.20	9.6353	4,631.35	6.8714
67,500	6,507.50	9.6407	4,647.90	6.8858
67,600	6,520.80	9.6462	4,654.75	6.8858
67,700	6,534.10	9.6516	4,671.30	6.9000
67,800	6,547.40	9.6569	4,678.20	6.9000
67,900	6,560.70	9.6623	4,694.70	6.9142
68,000	6,574.00	9.6676	4,701.65	6.9142
68,100	6,587.30	9.6730	4,718.15	6.9282



**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Imposable	Impôt dû	Taux 0/0	Impôt dû
68,200	6,600.60	9.6783	4,725.05	6.9282
68,300	6,613.90	9.6836	4,741.55	6.9423
68,400	6,627.20	9.6889	4,748.50	6.9423
68,500	6,640.50	9.6942	4,765.00	6.9562
68,600	6,653.80	9.6994	4,771.95	6.9562
68,700	6,667.10	9.7047	4,788.40	6.9700
68,800	6,680.40	9.7099	4,795.40	6.9700
68,900	6,693.70	9.7151	4,811.85	6.9838
69,000	6,707.00	9.7203	4,818.80	6.9838
69,100	6,720.30	9.7255	4,835.25	6.9975
69,200	6,733.60	9.7306	4,842.25	6.9975
69,300	6,746.90	9.7358	4,858.70	7.0111
69,400	6,760.20	9.7409	4,865.70	7.0111
69,500	6,773.50	9.7460	4,882.15	7.0247
69,600	6,786.80	9.7511	4,889.15	7.0247
69,700	6,800.10	9.7562	4,905.55	7.0381
69,800	6,813.40	9.7613	4,912.60	7.0381
69,900	6,826.70	9.7664	4,929.00	7.0515
70,000	6,840.00	9.7714	4,945.40	7.0648
70,100	6,853.80	9.7772	4,952.45	7.0648
70,200	6,867.60	9.7829	4,968.80	7.0781
70,300	6,881.40	9.7886	4,975.90	7.0781
70,400	6,895.20	9.7943	4,992.25	7.0913
70,500	6,909.00	9.8000	4,999.35	7.0913
70,600	6,922.80	9.8057	5,015.70	7.1044
70,700	6,936.60	9.8113	5,022.80	7.1044
70,800	6,950.40	9.8169	5,039.10	7.1174
70,900	6,964.20	9.8226	5,046.25	7.1174
71,000	6,978.00	9.8282	5,062.55	7.1304
71,100	6,991.80	9.8338	5,069.70	7.1304
71,200	7,005.60	9.8393	5,086.00	7.1432
71,300	7,019.40	9.8449	5,093.15	7.1432
71,400	7,033.20	9.8504	5,109.45	7.1561
71,500	7,047.00	9.8559	5,116.60	7.1561
71,600	7,060.80	9.8615	5,132.85	7.1688
71,700	7,074.60	9.8669	5,140.05	7.1688
71,800	7,088.40	9.8724	5,156.30	7.1815
71,900	7,102.20	9.8779	5,163.50	7.1815

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
72,000	7,116.00	9.8833	5,179.75	7.1941
72,100	7,129.80	9.8888	5,186.95	7.1941
72,200	7,143.60	9.8942	5,203.20	7.2067
72,300	7,157.40	9.8996	5,210.40	7.2067
72,400	7,171.20	9.9050	5,226.65	7.2191
72,500	7,185.00	9.9103	5,242.90	7.2316
72,600	7,198.80	9.9157	5,250.10	7.2316
72,700	7,212.60	9.9210	5,266.35	7.2439
72,800	7,226.40	9.9264	5,273.55	7.2439
72,900	7,240.20	9.9317	5,289.75	7.2562
73,000	7,254.00	9.9370	5,297.05	7.2562
73,100	7,267.80	9.9423	5,313.20	7.2684
73,200	7,281.60	9.9475	5,320.50	7.2684
73,300	7,295.40	9.9528	5,336.65	7.2806
73,400	7,309.20	9.9580	5,343.95	7.2806
73,500	7,323.00	9.9633	5,360.10	7.2927
73,600	7,336.80	9.9685	5,367.40	7.2927
73,700	7,350.60	9.9737	5,383.55	7.3047
73,800	7,364.40	9.9789	5,390.85	7.3047
73,900	7,378.20	9.9840	5,407.00	7.3167
74,000	7,392.00	9.9892	5,414.35	7.3167
74,100	7,405.80	9.9943	5,430.45	7.3286
74,200	7,419.60	9.9995	5,437.80	7.3286
74,300	7,433.40	10.0046	5,453.95	7.3404
74,400	7,447.20	10.0097	5,461.25	7.3404
74,500	7,461.00	10.0148	5,477.40	7.3522
74,600	7,474.80	10.0198	5,484.75	7.3522
74,700	7,488.60	10.0249	5,500.85	7.3639
74,800	7,502.40	10.0299	5,508.20	7.3639
74,900	7,516.20	10.0350	5,524.30	7.3756
75,000	7,530.00	10.0400	5,540.40	7.3872
75,100	7,543.80	10.0450	5,547.75	7.3872
75,200	7,557.60	10.0500	5,563.85	7.3987
75,300	7,571.40	10.0550	5,571.25	7.3987
75,400	7,585.20	10.0599	5,587.30	7.4102
75,500	7,599.00	10.0649	5,594.70	7.4102
75,600	7,612.80	10.0698	5,610.75	7.4216
75,700	7,626.60	10.0748	5,618.15	7.4216

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
75,800	7,640.40	10.0797	5,634.20	7.4330
75,900	7,654.20	10.0846	5,641.65	7.4330
76,000	7,668.00	10.0895	5,657.65	7.4443
76,100	7,681.80	10.0943	5,665.10	7.4443
76,200	7,695.60	10.0992	5,681.15	7.4556
76,300	7,709.40	10.1041	5,688.60	7.4556
76,400	7,723.20	10.1089	5,704.60	7.4668
76,500	7,737.00	10.1137	5,712.05	7.4668
76,600	7,750.80	10.1185	5,728.05	7.4779
76,700	7,764.60	10.1233	5,735.55	7.4779
76,800	7,778.40	10.1281	5,751.55	7.4890
76,900	7,792.20	10.1329	5,759.00	7.4890
77,000	7,806.00	10.1377	5,775.00	7.5000
77,100	7,819.80	10.1424	5,782.50	7.5000
77,200	7,833.60	10.1472	5,799.25	7.5120
77,300	7,847.40	10.1519	5,806.75	7.5120
77,400	7,861.20	10.1566	5,823.50	7.5239
77,500	7,875.00	10.1613	5,840.20	7.5357
77,600	7,888.80	10.1660	5,847.75	7.5357
77,700	7,902.60	10.1707	5,864.45	7.5475
77,800	7,916.40	10.1753	5,871.95	7.5475
77,900	7,930.20	10.1800	5,888.65	7.5593
78,000	7,944.00	10.1846	5,896.20	7.5593
78,100	7,957.80	10.1892	5,912.90	7.5709
78,200	7,971.60	10.1939	5,920.45	7.5709
78,300	7,985.40	10.1985	5,937.15	7.5826
78,400	7,999.20	10.2031	5,944.70	7.5826
78,500	8,013.00	10.2076	5,961.40	7.5941
78,600	8,026.80	10.2122	5,969.00	7.5941
78,700	8,040.60	10.2168	5,985.65	7.6056
78,800	8,054.40	10.2213	5,993.25	7.6056
78,900	8,068.20	10.2259	6,009.85	7.6171
79,000	8,082.00	10.2304	6,017.50	7.6171
79,100	8,095.80	10.2349	6,034.10	7.6285
79,200	8,109.60	10.2394	6,041.75	7.6285
79,300	8,123.40	10.2439	6,058.35	7.6398
79,400	8,137.20	10.2484	6,066.00	7.6398
79,500	8,151.00	10.2528	6,082.60	7.6511

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
79,600	8,164.80	10.2573	6,090.25	7.6511
79,700	8,178.60	10.2617	6,106.85	7.6623
79,800	8,192.40	10.2662	6,114.55	7.6623
79,900	8,206.20	10.2706	6,131.10	7.6735
80,000	8,220.00	10.2750	6,147.70	7.6846
80,100	8,234.20	10.2799	6,155.40	7.6846
80,200	8,248.40	10.2848	6,171.95	7.6957
80,300	8,262.60	10.2897	6,179.65	7.6957
80,400	8,276.80	10.2945	6,196.20	7.7067
80,500	8,291.00	10.2994	6,203.90	7.7067
80,600	8,305.20	10.3042	6,220.45	7.7177
80,700	8,319.40	10.3090	6,228.15	7.7177
80,800	8,333.60	10.3139	6,244.70	7.7286
80,900	8,347.80	10.3187	6,252.40	7.7286
81,000	8,362.00	10.3235	6,268.95	7.7394
81,100	8,376.20	10.3282	6,276.70	7.7394
81,200	8,390.40	10.3330	6,293.20	7.7502
81,300	8,404.60	10.3378	6,300.95	7.7502
81,400	8,418.80	10.3425	6,317.45	7.7610
81,500	8,433.00	10.3472	6,325.20	7.7610
81,600	8,447.20	10.3520	6,341.70	7.7717
81,700	8,461.40	10.3567	6,349.50	7.7717
81,800	8,475.60	10.3614	6,365.95	7.7824
81,900	8,489.80	10.3661	6,373.75	7.7824
82,000	8,504.00	10.3707	6,390.25	7.7930
82,100	8,518.20	10.3754	6,398.00	7.7930
82,200	8,532.40	10.3800	6,414.50	7.8035
82,300	8,546.60	10.3847	6,422.30	7.8035
82,400	8,560.80	10.3893	6,438.75	7.8140
82,500	8,575.00	10.3939	6,455.20	7.8245
82,600	8,589.20	10.3985	6,463.00	7.8245
82,700	8,603.40	10.4031	6,479.45	7.8349
82,800	8,617.60	10.4077	6,487.30	7.8349
82,900	8,631.80	10.4123	6,503.70	7.8452
83,000	8,646.00	10.4169	6,511.55	7.8452
83,100	8,660.20	10.4214	6,527.95	7.8556
83,200	8,674.40	10.4260	6,535.80	7.8556
83,300	8,688.60	10.4305	6,552.25	7.8658

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Imposable	Impôt dû	Taux 0/0	Impôt dû
83,400	8,702.80	10.4350	6,560.10	7.8658
83,500	8,717.00	10.4395	6,576.50	7.8760
83,600	8,731.20	10.4440	6,584.35	7.8760
83,700	8,745.40	10.4485	6,600.75	7.8862
83,800	8,759.60	10.4530	6,608.65	7.8862
83,900	8,773.80	10.4574	6,625.00	7.8963
84,000	8,788.00	10.4619	6,632.90	7.8963
84,100	8,802.20	10.4663	6,649.30	7.9064
84,200	8,816.40	10.4708	6,657.20	7.9064
84,300	8,830.60	10.4752	6,673.55	7.9164
84,400	8,844.80	10.4796	6,681.45	7.9164
84,500	8,859.00	10.4840	6,697.85	7.9264
84,600	8,873.20	10.4884	6,705.75	7.9264
84,700	8,887.40	10.4928	6,722.10	7.9364
84,800	8,901.60	10.4972	6,730.05	7.9364
84,900	8,915.80	10.5015	6,746.35	7.9463
85,000	8,930.00	10.5059	6,762.70	7.9561
85,100	8,944.20	10.5102	6,770.65	7.9561
85,200	8,958.40	10.5146	6,786.95	7.9659
85,300	8,972.60	10.5189	6,794.90	7.9659
85,400	8,986.80	10.5232	6,811.25	7.9757
85,500	9,001.00	10.5275	6,819.20	7.9757
85,600	9,015.20	10.5318	6,835.50	7.9854
85,700	9,029.40	10.5361	6,843.50	7.9854
85,800	9,043.60	10.5403	6,859.75	7.9951
85,900	9,057.80	10.5446	6,867.75	7.9951
86,000	9,072.00	10.5488	6,884.05	8.0047
86,100	9,086.20	10.5531	6,892.05	8.0047
86,200	9,100.40	10.5573	6,908.30	8.0143
86,300	9,114.60	10.5615	6,916.35	8.0143
86,400	9,128.80	10.5657	6,932.60	8.0238
86,500	9,143.00	10.5699	6,940.60	8.0238
86,600	9,157.20	10.5741	6,956.85	8.0333
86,700	9,171.40	10.5783	6,964.90	8.0333
86,800	9,185.60	10.5825	6,981.15	8.0428
86,900	9,199.80	10.5867	6,989.20	8.0428
87,000	9,214.00	10.5908	7,005.40	8.0522
87,100	9,228.20	10.5949	7,013.50	8.0522

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Imposable	Impôt dû	Taux 0/0	Impôt dû
87,200	9,242.40	10.5991	7,029.70	8.0616
87,300	9,256.60	10.6032	7,037.75	8.0616
87,400	9,270.80	10.6073	7,054.00	8.0709
87,500	9,285.00	10.6114	7,070.20	8.0802
87,600	9,299.20	10.6155	7,078.25	8.0802
87,700	9,313.40	10.6196	7,094.45	8.0895
87,800	9,327.60	10.6237	7,102.55	8.0895
87,900	9,341.80	10.6278	7,118.75	8.0987
88,000	9,356.00	10.6318	7,126.85	8.0987
88,100	9,370.20	10.6359	7,143.00	8.1079
88,200	9,384.40	10.6399	7,151.15	8.1079
88,300	9,398.60	10.6439	7,167.30	8.1170
88,400	9,412.80	10.6480	7,175.40	8.1170
88,500	9,427.00	10.6520	7,191.60	8.1261
88,600	9,441.20	10.6560	7,199.70	8.1261
88,700	9,455.40	10.6600	7,215.85	8.1351
88,800	9,469.60	10.6640	7,224.00	8.1351
88,900	9,483.80	10.6679	7,240.15	8.1442
89,000	9,498.00	10.6719	7,248.30	8.1442
89,100	9,512.20	10.6759	7,264.45	8.1531
89,200	9,526.40	10.6798	7,272.60	8.1531
89,300	9,540.60	10.6838	7,288.75	8.1621
89,400	9,554.80	10.6877	7,296.90	8.1621
89,500	9,569.00	10.6916	7,313.00	8.1710
89,600	9,583.20	10.6955	7,321.20	8.1710
89,700	9,597.40	10.6994	7,337.30	8.1798
89,800	9,611.60	10.7033	7,345.50	8.1798
89,900	9,625.80	10.7072	7,361.60	8.1887
90,000	9,640.00	10.7111	7,377.70	8.1974
90,100	9,654.50	10.7153	7,385.90	8.1974
90,200	9,669.00	10.7195	7,402.00	8.2062
90,300	9,683.50	10.7237	7,410.20	8.2062
90,400	9,698.00	10.7279	7,426.25	8.2149
90,500	9,712.50	10.7320	7,434.50	8.2149
90,600	9,727.00	10.7362	7,450.55	8.2236
90,700	9,741.50	10.7404	7,458.80	8.2236
90,800	9,756.00	10.7445	7,474.85	8.2322
90,900	9,770.50	10.7486	7,483.05	8.2322

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
91,000	9,785.00	10.7527	7,499.15	8.2408
91,100	9,799.50	10.7569	7,507.35	8.2408
91,200	9,814.00	10.7610	7,523.40	8.2494
91,300	9,828.50	10.7651	7,531.65	8.2494
91,400	9,843.00	10.7691	7,547.70	8.2579
91,500	9,857.50	10.7732	7,555.95	8.2579
91,600	9,872.00	10.7773	7,572.00	8.2664
91,700	9,886.50	10.7814	7,580.30	8.2664
91,800	9,901.00	10.7854	7,596.30	8.2748
91,900	9,915.50	10.7894	7,604.60	8.2748
92,000	9,930.00	10.7935	7,620.60	8.2833
92,100	9,944.50	10.7975	7,628.90	8.2833
92,200	9,959.00	10.8015	7,644.90	8.2916
92,300	9,973.50	10.8055	7,653.20	8.2916
92,400	9,988.00	10.8095	7,669.20	8.3000
92,500	10,002.50	10.8135	7,685.20	8.3083
92,600	10,017.00	10.8175	7,693.50	8.3083
92,700	10,031.50	10.8215	7,709.50	8.3166
92,800	10,046.00	10.8254	7,717.80	8.3166
92,900	10,060.50	10.8294	7,733.80	8.3248
93,000	10,075.00	10.8333	7,742.10	8.3248
93,100	10,089.50	10.8373	7,758.10	8.3331
93,200	10,104.00	10.8412	7,766.40	8.3331
93,300	10,118.50	10.8451	7,782.35	8.3412
93,400	10,133.00	10.8490	7,790.70	8.3412
93,500	10,147.50	10.8529	7,806.65	8.3494
93,600	10,162.00	10.8568	7,815.00	8.3494
93,700	10,176.50	10.8607	7,830.95	8.3575
93,800	10,191.00	10.8646	7,839.35	8.3575
93,900	10,205.50	10.8685	7,855.25	8.3656
94,000	10,220.00	10.8723	7,863.65	8.3656
94,100	10,234.50	10.8762	7,879.60	8.3736
94,200	10,249.00	10.8800	7,887.95	8.3736
94,300	10,263.50	10.8839	7,903.90	8.3816
94,400	10,278.00	10.8877	7,912.25	8.3816
94,500	10,292.50	10.8915	7,928.20	8.3896
94,600	10,307.00	10.8953	7,936.55	8.3896
94,700	10,321.50	10.8992	7,952.50	8.3976

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Imposable	Impôt dû	Taux 0/0	Impôt dû
94,800	10,336.00	10.9030	7,960.90	8.3976
94,900	10,350.50	10.9067	7,976.80	8.4055
95,000	10,365.00	10.9105	7,992.70	8.4134
95,100	10,379.50	10.9143	8,001.10	8.4134
95,200	10,394.00	10.9181	8,017.00	8.4212
95,300	10,408.50	10.9218	8,025.40	8.4212
95,400	10,423.00	10.9256	8,041.30	8.4290
95,500	10,437.50	10.9293	8,049.75	8.4290
95,600	10,452.00	10.9331	8,065.60	8.4368
95,700	10,466.50	10.9368	8,074.05	8.4368
95,800	10,481.00	10.9405	8,089.90	8.4446
95,900	10,495.50	10.9442	8,098.35	8.4446
96,000	10,510.00	10.9479	8,114.20	8.4523
96,100	10,524.50	10.9516	8,122.65	8.4523
96,200	10,539.00	10.9553	8,138.50	8.4600
96,300	10,553.50	10.9590	8,147.00	8.4600
96,400	10,568.00	10.9627	8,163.80	8.4687
96,500	10,582.50	10.9663	8,172.25	8.4687
96,600	10,597.00	10.9700	8,189.05	8.4773
96,700	10,611.50	10.9736	8,197.55	8.4773
96,800	10,626.00	10.9773	8,214.35	8.4859
96,900	10,640.50	10.9809	8,222.80	8.4859
97,000	10,655.00	10.9845	8,239.60	8.4944
97,100	10,669.50	10.9882	8,248.10	8.4944
97,200	10,684.00	10.9918	8,264.90	8.5030
97,300	10,698.50	10.9954	8,273.40	8.5030
97,400	10,713.00	10.9990	8,290.15	8.5115
97,500	10,727.50	11.0026	8,306.90	8.5199
97,600	10,742.00	11.0061	8,315.45	8.5199
97,700	10,756.50	11.0097	8,332.20	8.5283
97,800	10,771.00	11.0133	8,340.70	8.5283
97,900	10,785.50	11.0169	8,357.45	8.5367
98,000	10,800.00	11.0204	8,366.00	8.5367
98,100	10,814.50	11.0240	8,382.75	8.5451
98,200	10,829.00	11.0275	8,391.30	8.5451
98,300	10,843.50	11.0310	8,408.00	8.5534
98,400	10,858.00	11.0346	8,416.55	8.5534
98,500	10,872.50	11.0381	8,433.30	8.5617



**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
98,600	10,887.00	11.0416	8,441.85	8.5617
98,700	10,901.50	11.0451	8,458.55	8.5700
98,800	10,916.00	11.0486	8,467.15	8.5700
98,900	10,930.50	11.0521	8,483.85	8.5782
99,000	10,945.00	11.0556	8,492.45	8.5782
99,100	10,959.50	11.0590	8,509.15	8.5864
99,200	10,974.00	11.0625	8,517.70	8.5864
99,300	10,988.50	11.0660	8,534.40	8.5946
99,400	11,003.00	11.0694	8,543.00	8.5946
99,500	11,017.50	11.0729	8,559.70	8.6027
99,600	11,032.00	11.0763	8,568.30	8.6027
99,700	11,046.50	11.0797	8,585.00	8.6108
99,800	11,061.00	11.0832	8,593.60	8.6108
99,900	11,075.50	11.0866	8,610.25	8.6189
100,000	11,090.00	11.0900	8,626.90	8.6269
100,100	11,104.80	11.0937	8,635.55	8.6269
100,200	11,119.60	11.0974	8,652.20	8.6349
100,300	11,134.40	11.1011	8,660.85	8.6349
100,400	11,149.20	11.1048	8,677.50	8.6429
100,500	11,164.00	11.1085	8,686.15	8.6429
100,600	11,178.80	11.1121	8,702.75	8.6509
100,700	11,193.60	11.1158	8,711.40	8.6509
100,800	11,208.40	11.1194	8,728.05	8.6588
100,900	11,223.20	11.1231	8,736.70	8.6588
101,000	11,238.00	11.1267	8,753.35	8.6667
101,100	11,252.80	11.1304	8,762.00	8.6667
101,200	11,267.60	11.1340	8,778.60	8.6745
101,300	11,282.40	11.1376	8,787.30	8.6745
101,400	11,297.20	11.1412	8,803.90	8.6824
101,500	11,312.00	11.1448	8,812.60	8.6824
101,600	11,326.80	11.1484	8,829.20	8.6902
101,700	11,341.60	11.1520	8,837.90	8.6902
101,800	11,356.40	11.1556	8,854.50	8.6979
101,900	11,371.20	11.1592	8,863.20	8.6979
102,000	11,386.00	11.1627	8,879.75	8.7057
102,100	11,400.80	11.1663	8,888.50	8.7057
102,200	11,415.60	11.1699	8,905.05	8.7134
102,300	11,430.40	11.1734	8,913.80	8.7134

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
102,400	11,445.20	11.1770	8,930.35	8.7211
102,500	11,460.00	11.1805	8,946.90	8.7287
102,600	11,474.80	11.1840	8,955.65	8.7287
102,700	11,489.60	11.1875	8,972.20	8.7363
102,800	11,504.40	11.1911	8,980.95	8.7363
102,900	11,519.20	11.1946	8,997.50	8.7439
103,000	11,534.00	11.1981	9,006.25	8.7439
103,100	11,548.80	11.2016	9,022.80	8.7515
103,200	11,563.60	11.2050	9,031.55	8.7515
103,300	11,578.40	11.2085	9,048.10	8.7590
103,400	11,593.20	11.2120	9,056.85	8.7590
103,500	11,608.00	11.2155	9,073.35	8.7665
103,600	11,622.80	11.2189	9,082.15	8.7665
103,700	11,637.60	11.2224	9,098.65	8.7740
103,800	11,652.40	11.2258	9,107.45	8.7740
103,900	11,667.20	11.2293	9,123.95	8.7815
104,000	11,682.00	11.2327	9,132.75	8.7815
104,100	11,696.80	11.2361	9,149.25	8.7889
104,200	11,711.60	11.2395	9,158.05	8.7889
104,300	11,726.40	11.2430	9,174.55	8.7963
104,400	11,741.20	11.2464	9,183.35	8.7963
104,500	11,756.00	11.2498	9,199.85	8.8037
104,600	11,770.80	11.2532	9,208.65	8.8037
104,700	11,785.60	11.2565	9,225.15	8.8110
104,800	11,800.40	11.2599	9,233.95	8.8110
104,900	11,815.20	11.2633	9,250.45	8.8183
105,000	11,830.00	11.2667	9,266.90	8.8256
105,100	11,844.80	11.2700	9,275.75	8.8256
105,200	11,859.60	11.2734	9,292.20	8.8329
105,300	11,874.40	11.2767	9,301.05	8.8329
105,400	11,889.20	11.2801	9,317.50	8.8401
105,500	11,904.00	11.2834	9,326.35	8.8401
105,600	11,918.80	11.2867	9,342.80	8.8474
105,700	11,933.60	11.2901	9,351.65	8.8474
105,800	11,948.40	11.2934	9,368.10	8.8545
105,900	11,963.20	11.2967	9,376.95	8.8545
106,000	11,978.00	11.3000	9,393.40	8.8617
106,100	11,992.80	11.3033	9,402.25	8.8617

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Imposable	Impôt dû	Taux 0/0	Impôt dû
106,200	12,007.60	11.3066	9,418.70	8.8688
106,300	12,022.40	11.3099	9,427.60	8.8688
106,400	12,037.20	11.3132	9,444.00	8.8759
106,500	12,052.00	11.3164	9,452.90	8.8759
106,600	12,066.80	11.3197	9,469.30	8.8830
106,700	12,081.60	11.3230	9,478.20	8.8830
106,800	12,096.40	11.3262	9,494.60	8.8901
106,900	12,111.20	11.3295	9,503.50	8.8901
107,000	12,126.00	11.3327	9,519.90	8.8971
107,100	12,140.80	11.3359	9,528.80	8.8971
107,200	12,155.60	11.3392	9,545.25	8.9041
107,300	12,170.40	11.3424	9,554.15	8.9041
107,400	12,185.20	11.3456	9,570.55	8.9111
107,500	12,200.00	11.3488	9,586.90	8.9181
107,600	12,214.80	11.3520	9,595.85	8.9181
107,700	12,229.60	11.3552	9,612.25	8.9250
107,800	12,244.40	11.3584	9,621.15	8.9250
107,900	12,259.20	11.3616	9,637.55	8.9319
108,000	12,274.00	11.3648	9,646.45	8.9319
108,100	12,288.80	11.3680	9,662.85	8.9388
108,200	12,303.60	11.3712	9,671.75	8.9388
108,300	12,318.40	11.3743	9,688.15	8.9456
108,400	12,333.20	11.3775	9,697.10	8.9456
108,500	12,348.00	11.3806	9,713.45	8.9525
108,600	12,362.80	11.3838	9,722.40	8.9525
108,700	12,377.60	11.3869	9,738.75	8.9593
108,800	12,392.40	11.3901	9,747.70	8.9593
108,900	12,407.20	11.3932	9,764.05	8.9661
109,000	12,422.00	11.3963	9,773.00	8.9661
109,100	12,436.80	11.3995	9,789.35	8.9728
109,200	12,451.60	11.4026	9,798.35	8.9728
109,300	12,466.40	11.4057	9,814.70	8.9796
109,400	12,481.20	11.4088	9,823.65	8.9796
109,500	12,496.00	11.4119	9,840.00	8.9863
109,600	12,510.80	11.4150	9,849.00	8.9863
109,700	12,525.60	11.4180	9,865.30	8.9930
109,800	12,540.40	11.4211	9,874.30	8.9930
109,900	12,555.20	11.4242	9,890.60	8.9996

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Imposable	Impôt dû	Taux 0/0	Impôt dû
110,000	12,570.00	11.4273	9,906.90	9.0063
110,100	12,585.10	11.4306	9,915.95	9.0063
110,200	12,600.20	11.4339	9,932.25	9.0129
110,300	12,615.30	11.4373	9,941.25	9.0129
110,400	12,630.40	11.4406	9,957.55	9.0195
110,500	12,645.50	11.4439	9,966.55	9.0195
110,600	12,660.60	11.4472	9,982.85	9.0261
110,700	12,675.70	11.4505	9,991.90	9.0261
110,800	12,690.80	11.4538	10,008.15	9.0326
110,900	12,705.90	11.4571	10,017.20	9.0326
111,000	12,721.00	11.4604	10,033.50	9.0392
111,100	12,736.10	11.4636	10,042.50	9.0392
111,200	12,751.20	11.4669	10,058.80	9.0457
111,300	12,766.30	11.4702	10,067.85	9.0457
111,400	12,781.40	11.4734	10,084.10	9.0522
111,500	12,796.50	11.4767	10,093.15	9.0522
111,600	12,811.60	11.4799	10,109.40	9.0586
111,700	12,826.70	11.4832	10,118.50	9.0586
111,800	12,841.80	11.4864	10,134.75	9.0651
111,900	12,856.90	11.4896	10,143.80	9.0651
112,000	12,872.00	11.4929	10,160.05	9.0715
112,100	12,887.10	11.4961	10,169.15	9.0715
112,200	12,902.20	11.4993	10,185.35	9.0779
112,300	12,917.30	11.5025	10,194.45	9.0779
112,400	12,932.40	11.5057	10,210.70	9.0842
112,500	12,947.50	11.5089	10,226.90	9.0906
112,600	12,962.60	11.5121	10,236.00	9.0906
112,700	12,977.70	11.5153	10,252.25	9.0969
112,800	12,992.80	11.5184	10,261.35	9.0969
112,900	13,007.90	11.5216	10,277.55	9.1032
113,000	13,023.00	11.5248	10,286.65	9.1032
113,100	13,038.10	11.5279	10,302.85	9.1095
113,200	13,053.20	11.5311	10,312.00	9.1095
113,300	13,068.30	11.5342	10,328.20	9.1158
113,400	13,083.40	11.5374	10,337.30	9.1158
113,500	13,098.50	11.5405	10,353.50	9.1220
113,600	13,113.60	11.5437	10,362.65	9.1220
113,700	13,128.70	11.5468	10,378.85	9.1283

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
113,800	13,143.80	11.5499	10,387.95	9.1283
113,900	13,158.90	11.5530	10,404.15	9.1345
114,000	13,174.00	11.5561	10,413.30	9.1345
114,100	13,189.10	11.5592	10,429.45	9.1406
114,200	13,204.20	11.5623	10,438.60	9.1406
114,300	13,219.30	11.5654	10,454.80	9.1468
114,400	13,234.40	11.5685	10,463.95	9.1468
114,500	13,249.50	11.5716	10,480.10	9.1529
114,600	13,264.60	11.5747	10,489.25	9.1529
114,700	13,279.70	11.5778	10,505.45	9.1591
114,800	13,294.80	11.5808	10,514.60	9.1591
114,900	13,309.90	11.5839	10,530.75	9.1652
115,000	13,325.00	11.5870	10,546.90	9.1712
115,100	13,340.10	11.5900	10,556.10	9.1712
115,200	13,355.20	11.5931	10,572.25	9.1773
115,300	13,370.30	11.5961	10,581.40	9.1773
115,400	13,385.40	11.5991	10,597.55	9.1833
115,500	13,400.50	11.6022	10,606.75	9.1833
115,600	13,415.60	11.6052	10,623.85	9.1902
115,700	13,430.70	11.6082	10,633.05	9.1902
115,800	13,445.80	11.6112	10,650.15	9.1970
115,900	13,460.90	11.6142	10,659.35	9.1970
116,000	13,476.00	11.6172	10,676.40	9.2038
116,100	13,491.10	11.6202	10,685.65	9.2038
116,200	13,506.20	11.6232	10,702.70	9.2106
116,300	13,521.30	11.6262	10,711.90	9.2106
116,400	13,536.40	11.6292	10,729.00	9.2174
116,500	13,551.50	11.6322	10,738.20	9.2174
116,600	13,566.60	11.6352	10,755.30	9.2241
116,700	13,581.70	11.6381	10,764.50	9.2241
116,800	13,596.80	11.6411	10,781.60	9.2308
116,900	13,611.90	11.6441	10,790.80	9.2308
117,000	13,627.00	11.6470	10,807.90	9.2375
117,100	13,642.10	11.6500	10,817.10	9.2375
117,200	13,657.20	11.6529	10,834.15	9.2442
117,300	13,672.30	11.6558	10,843.40	9.2442
117,400	13,687.40	11.6588	10,860.45	9.2508
117,500	13,702.50	11.6617	10,877.50	9.2574

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
117,600	13,717.60	11.6646	10,886.75	9.2574
117,700	13,732.70	11.6675	10,903.80	9.2641
117,800	13,747.80	11.6705	10,913.05	9.2641
117,900	13,762.90	11.6734	10,930.10	9.2706
118,000	13,778.00	11.6763	10,939.35	9.2706
118,100	13,793.10	11.6792	10,956.35	9.2772
118,200	13,808.20	11.6821	10,965.65	9.2772
118,300	13,823.30	11.6850	10,982.65	9.2837
118,400	13,838.40	11.6878	10,991.95	9.2837
118,500	13,853.50	11.6907	11,008.95	9.2903
118,600	13,868.60	11.6936	11,018.25	9.2903
118,700	13,883.70	11.6965	11,035.25	9.2968
118,800	13,898.80	11.6993	11,044.55	9.2968
118,900	13,913.90	11.7022	11,061.55	9.3032
119,000	13,929.00	11.7050	11,070.85	9.3032
119,100	13,944.10	11.7079	11,087.85	9.3097
119,200	13,959.20	11.7107	11,097.15	9.3097
119,300	13,974.30	11.7136	11,114.15	9.3161
119,400	13,989.40	11.7164	11,123.45	9.3161
119,500	14,004.50	11.7192	11,140.45	9.3225
119,600	14,019.60	11.7221	11,149.75	9.3225
119,700	14,034.70	11.7249	11,166.75	9.3289
119,800	14,049.80	11.7277	11,176.05	9.3289
119,900	14,064.90	11.7305	11,193.05	9.3353
120,000	14,080.00	11.7333	11,210.00	9.3417
120,100	14,095.40	11.7364	11,219.35	9.3417
120,200	14,110.80	11.7394	11,236.30	9.3480
120,300	14,126.20	11.7425	11,245.65	9.3480
120,400	14,141.60	11.7455	11,262.60	9.3543
120,500	14,157.00	11.7485	11,271.95	9.3543
120,600	14,172.40	11.7516	11,288.90	9.3606
120,700	14,187.80	11.7546	11,298.25	9.3606
120,800	14,203.20	11.7576	11,315.20	9.3669
120,900	14,218.60	11.7606	11,324.55	9.3669
121,000	14,234.00	11.7636	11,341.50	9.3731
121,100	14,249.40	11.7666	11,350.85	9.3731
121,200	14,264.80	11.7696	11,367.80	9.3794
121,300	14,280.20	11.7726	11,377.15	9.3794

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Imposable	Impôt dû	Taux 0/0	Impôt dû
121,400	14,295.60	11.7756	11,394.10	9.3856
121,500	14,311.00	11.7786	11,403.50	9.3856
121,600	14,326.40	11.7816	11,420.40	9.3918
121,700	14,341.80	11.7846	11,429.80	9.3918
121,800	14,357.20	11.7875	11,446.70	9.3979
121,900	14,372.60	11.7905	11,456.10	9.3979
122,000	14,388.00	11.7934	11,473.00	9.4041
122,100	14,403.40	11.7964	11,482.40	9.4041
122,200	14,418.80	11.7993	11,499.30	9.4102
122,300	14,434.20	11.8023	11,508.70	9.4102
122,400	14,449.60	11.8052	11,525.60	9.4164
122,500	14,465.00	11.8082	11,542.50	9.4224
122,600	14,480.40	11.8111	11,551.90	9.4224
122,700	14,495.80	11.8140	11,568.80	9.4285
122,800	14,511.20	11.8169	11,578.25	9.4285
122,900	14,526.60	11.8199	11,595.10	9.4346
123,000	14,542.00	11.8228	11,604.55	9.4346
123,100	14,557.40	11.8257	11,621.40	9.4406
123,200	14,572.80	11.8286	11,630.85	9.4406
123,300	14,588.20	11.8315	11,647.70	9.4466
123,400	14,603.60	11.8344	11,657.15	9.4466
123,500	14,619.00	11.8372	11,674.00	9.4526
123,600	14,634.40	11.8401	11,683.45	9.4526
123,700	14,649.80	11.8430	11,700.35	9.4586
123,800	14,665.20	11.8459	11,709.80	9.4586
123,900	14,680.60	11.8487	11,726.65	9.4646
124,000	14,696.00	11.8516	11,736.10	9.4646
124,100	14,711.40	11.8545	11,752.95	9.4705
124,200	14,726.80	11.8573	11,762.40	9.4705
124,300	14,742.20	11.8602	11,779.25	9.4765
124,400	14,757.60	11.8630	11,788.75	9.4765
124,500	14,773.00	11.8659	11,805.55	9.4824
124,600	14,788.40	11.8687	11,815.05	9.4824
124,700	14,803.80	11.8715	11,831.85	9.4883
124,800	14,819.20	11.8744	11,841.35	9.4883
124,900	14,834.60	11.8772	11,858.20	9.4941
125,000	14,850.00	11.8800	11,875.00	9.5000
125,100	14,865.40	11.8828	11,884.50	9.5000

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
125,200	14,880.80	11.8856	11,901.30	9.5058
125,300	14,896.20	11.8884	11,910.80	9.5058
125,400	14,911.60	11.8912	11,927.60	9.5117
125,500	14,927.00	11.8940	11,937.15	9.5117
125,600	14,942.40	11.8968	11,953.95	9.5175
125,700	14,957.80	11.8996	11,963.45	9.5175
125,800	14,973.20	11.9024	11,980.25	9.5232
125,900	14,988.60	11.9052	11,989.75	9.5232
126,000	15,004.00	11.9079	12,006.55	9.5290
126,100	15,019.40	11.9107	12,016.10	9.5290
126,200	15,034.80	11.9135	12,032.85	9.5348
126,300	15,050.20	11.9162	12,042.40	9.5348
126,400	15,065.60	11.9190	12,059.20	9.5405
126,500	15,081.00	11.9217	12,068.70	9.5405
126,600	15,096.40	11.9245	12,085.50	9.5462
126,700	15,111.80	11.9272	12,095.05	9.5462
126,800	15,127.20	11.9300	12,111.80	9.5519
126,900	15,142.60	11.9327	12,121.35	9.5519
127,000	15,158.00	11.9354	12,138.10	9.5576
127,100	15,173.40	11.9382	12,147.70	9.5576
127,200	15,188.80	11.9409	12,164.45	9.5632
127,300	15,204.20	11.9436	12,174.00	9.5632
127,400	15,219.60	11.9463	12,190.75	9.5689
127,500	15,235.00	11.9490	12,207.50	9.5745
127,600	15,250.40	11.9517	12,217.05	9.5745
127,700	15,265.80	11.9544	12,233.80	9.5801
127,800	15,281.20	11.9571	12,243.40	9.5801
127,900	15,296.60	11.9598	12,260.15	9.5857
128,000	15,312.00	11.9625	12,269.70	9.5857
128,100	15,327.40	11.9652	12,286.45	9.5913
128,200	15,342.80	11.9679	12,296.05	9.5913
128,300	15,358.20	11.9705	12,312.75	9.5969
128,400	15,373.60	11.9732	12,322.35	9.5969
128,500	15,389.00	11.9759	12,339.10	9.6024
128,600	15,404.40	11.9785	12,348.70	9.6024
128,700	15,419.80	11.9812	12,365.40	9.6079
128,800	15,435.20	11.9839	12,375.00	9.6079
128,900	15,450.60	11.9865	12,391.70	9.6134



**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Imposable	Impôt dû	Taux 0/0	Impôt dû
129,000	15,466.00	11.9891	12,401.35	9.6134
129,100	15,481.40	11.9918	12,418.05	9.6189
129,200	15,496.80	11.9944	12,427.65	9.6189
129,300	15,512.20	11.9971	12,444.35	9.6244
129,400	15,527.60	11.9997	12,454.00	9.6244
129,500	15,543.00	12.0023	12,470.70	9.6299
129,600	15,558.40	12.0049	12,480.30	9.6299
129,700	15,573.80	12.0076	12,497.00	9.6353
129,800	15,589.20	12.0102	12,506.65	9.6353
129,900	15,604.60	12.0128	12,523.30	9.6407
130,000	15,620.00	12.0154	12,540.00	9.6462
130,100	15,635.50	12.0181	12,549.65	9.6462
130,200	15,651.00	12.0207	12,566.30	9.6516
130,300	15,666.50	12.0234	12,575.95	9.6516
130,400	15,682.00	12.0261	12,592.65	9.6569
130,500	15,697.50	12.0287	12,602.30	9.6569
130,600	15,713.00	12.0314	12,618.95	9.6623
130,700	15,728.50	12.0340	12,628.60	9.6623
130,800	15,744.00	12.0367	12,645.30	9.6676
130,900	15,759.50	12.0393	12,654.95	9.6676
131,000	15,775.00	12.0420	12,671.60	9.6730
131,100	15,790.50	12.0446	12,681.30	9.6730
131,200	15,806.00	12.0473	12,697.95	9.6783
131,300	15,821.50	12.0499	12,707.60	9.6783
131,400	15,837.00	12.0525	12,724.25	9.6836
131,500	15,852.50	12.0551	12,733.95	9.6836
131,600	15,868.00	12.0578	12,750.60	9.6889
131,700	15,883.50	12.0604	12,760.25	9.6889
131,800	15,899.00	12.0630	12,776.90	9.6942
131,900	15,914.50	12.0656	12,786.60	9.6942
132,000	15,930.00	12.0682	12,803.25	9.6994
132,100	15,945.50	12.0708	12,812.95	9.6994
132,200	15,961.00	12.0734	12,829.55	9.7047
132,300	15,976.50	12.0760	12,839.25	9.7047
132,400	15,992.00	12.0785	12,855.90	9.7099
132,500	16,007.50	12.0811	12,872.50	9.7151
132,600	16,023.00	12.0837	12,882.20	9.7151
132,700	16,038.50	12.0863	12,898.80	9.7203

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Imposable	Impôt dû	Taux 0/0	Impôt dû
132,800	16,054.00	12.0889	12,908.55	9.7203
132,900	16,069.50	12.0914	12,925.15	9.7255
133,000	16,085.00	12.0940	12,934.90	9.7255
133,100	16,100.50	12.0965	12,951.50	9.7306
133,200	16,116.00	12.0991	12,961.20	9.7306
133,300	16,131.50	12.1017	12,977.80	9.7358
133,400	16,147.00	12.1042	12,987.55	9.7358
133,500	16,162.50	12.1067	13,004.15	9.7409
133,600	16,178.00	12.1093	13,013.85	9.7409
133,700	16,193.50	12.1118	13,030.45	9.7460
133,800	16,209.00	12.1143	13,040.20	9.7460
133,900	16,224.50	12.1169	13,056.80	9.7511
134,000	16,240.00	12.1194	13,066.55	9.7511
134,100	16,255.50	12.1219	13,083.10	9.7562
134,200	16,271.00	12.1244	13,092.90	9.7562
134,300	16,286.50	12.1270	13,109.45	9.7613
134,400	16,302.00	12.1295	13,119.20	9.7613
134,500	16,317.50	12.1320	13,135.80	9.7664
134,600	16,333.00	12.1345	13,145.55	9.7664
134,700	16,348.50	12.1370	13,162.10	9.7714
134,800	16,364.00	12.1395	13,171.90	9.7714
134,900	16,379.50	12.1420	13,189.40	9.7772
135,000	16,395.00	12.1444	13,206.90	9.7829
135,100	16,410.50	12.1469	13,216.70	9.7829
135,200	16,426.00	12.1494	13,234.20	9.7886
135,300	16,441.50	12.1519	13,244.00	9.7886
135,400	16,457.00	12.1544	13,261.50	9.7943
135,500	16,472.50	12.1568	13,271.30	9.7943
135,600	16,488.00	12.1593	13,288.80	9.8000
135,700	16,503.50	12.1618	13,298.60	9.8000
135,800	16,519.00	12.1642	13,316.10	9.8057
135,900	16,534.50	12.1667	13,325.90	9.8057
136,000	16,550.00	12.1691	13,343.40	9.8113
136,100	16,565.50	12.1716	13,353.20	9.8113
136,200	16,581.00	12.1740	13,370.70	9.8169
136,300	16,596.50	12.1764	13,380.50	9.8169
136,400	16,612.00	12.1789	13,398.00	9.8226
136,500	16,627.50	12.1813	13,407.80	9.8226

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Imposable	Impôt dû	Taux 0/0	Impôt dû
136,600	16,643.00	12.1837	13,425.30	9.8282
136,700	16,658.50	12.1862	13,435.10	9.8282
136,800	16,674.00	12.1886	13,452.60	9.8338
136,900	16,689.50	12.1910	13,462.40	9.8338
137,000	16,705.00	12.1934	13,479.90	9.8393
137,100	16,720.50	12.1958	13,489.70	9.8393
137,200	16,736.00	12.1983	13,507.20	9.8449
137,300	16,751.50	12.2007	13,517.00	9.8449
137,400	16,767.00	12.2031	13,534.50	9.8504
137,500	16,782.50	12.2055	13,551.90	9.8559
137,600	16,798.00	12.2078	13,561.80	9.8559
137,700	16,813.50	12.2102	13,579.20	9.8615
137,800	16,829.00	12.2126	13,589.10	9.8615
137,900	16,844.50	12.2150	13,606.50	9.8669
138,000	16,860.00	12.2174	13,616.40	9.8669
138,100	16,875.50	12.2198	13,633.80	9.8724
138,200	16,891.00	12.2221	13,643.70	9.8724
138,300	16,906.50	12.2245	13,661.10	9.8779
138,400	16,922.00	12.2269	13,671.00	9.8779
138,500	16,937.50	12.2292	13,688.40	9.8833
138,600	16,953.00	12.2316	13,698.30	9.8833
138,700	16,968.50	12.2340	13,715.70	9.8888
138,800	16,984.00	12.2363	13,725.60	9.8888
138,900	16,999.50	12.2387	13,743.00	9.8942
139,000	17,015.00	12.2410	13,752.90	9.8942
139,100	17,030.50	12.2434	13,770.30	9.8996
139,200	17,046.00	12.2457	13,780.20	9.8996
139,300	17,061.50	12.2480	13,797.65	9.9050
139,400	17,077.00	12.2504	13,807.55	9.9050
139,500	17,092.50	12.2527	13,824.95	9.9103
139,600	17,108.00	12.2550	13,834.85	9.9103
139,700	17,123.50	12.2573	13,852.25	9.9157
139,800	17,139.00	12.2597	13,862.15	9.9157
139,900	17,154.50	12.2620	13,879.55	9.9210
140,000	17,170.00	12.2643	13,896.90	9.9264
140,100	17,185.60	12.2667	13,906.85	9.9264
140,200	17,201.20	12.2690	13,924.25	9.9317
140,300	17,216.80	12.2714	13,934.15	9.9317

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
140,400	17,232.40	12.2738	13,951.55	9.9370
140,500	17,248.00	12.2762	13,961.45	9.9370
140,600	17,263.60	12.2785	13,978.85	9.9423
140,700	17,279.20	12.2809	13,988.80	9.9423
140,800	17,294.80	12.2832	14,006.15	9.9475
140,900	17,310.40	12.2856	14,016.10	9.9475
141,000	17,326.00	12.2879	14,033.45	9.9528
141,100	17,341.60	12.2903	14,043.40	9.9528
141,200	17,357.20	12.2926	14,060.75	9.9580
141,300	17,372.80	12.2950	14,070.70	9.9580
141,400	17,388.40	12.2973	14,088.05	9.9633
141,500	17,404.00	12.2996	14,098.00	9.9633
141,600	17,419.60	12.3020	14,115.35	9.9685
141,700	17,435.20	12.3043	14,125.35	9.9685
141,800	17,450.80	12.3066	14,142.65	9.9737
141,900	17,466.40	12.3089	14,152.65	9.9737
142,000	17,482.00	12.3113	14,170.00	9.9789
142,100	17,497.60	12.3136	14,179.95	9.9789
142,200	17,513.20	12.3159	14,197.30	9.9840
142,300	17,528.80	12.3182	14,207.30	9.9840
142,400	17,544.40	12.3205	14,224.60	9.9892
142,500	17,560.00	12.3228	14,241.90	9.9943
142,600	17,575.60	12.3251	14,251.90	9.9943
142,700	17,591.20	12.3274	14,269.25	9.9995
142,800	17,606.80	12.3297	14,279.25	9.9995
142,900	17,622.40	12.3320	14,296.55	10.0046
143,000	17,638.00	12.3343	14,306.55	10.0046
143,100	17,653.60	12.3365	14,323.85	10.0097
143,200	17,669.20	12.3388	14,333.85	10.0097
143,300	17,684.80	12.3411	14,351.15	10.0148
143,400	17,700.40	12.3434	14,361.15	10.0148
143,500	17,716.00	12.3456	14,378.45	10.0198
143,600	17,731.60	12.3479	14,388.50	10.0198
143,700	17,747.20	12.3502	14,405.80	10.0249
143,800	17,762.80	12.3524	14,415.80	10.0249
143,900	17,778.40	12.3547	14,433.10	10.0299
144,000	17,794.00	12.3569	14,443.10	10.0299
144,100	17,809.60	12.3592	14,460.40	10.0350

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
144,200	17,825.20	12.3614	14,470.45	10.0350
144,300	17,840.80	12.3637	14,487.70	10.0400
144,400	17,856.40	12.3659	14,497.75	10.0400
144,500	17,872.00	12.3682	14,515.05	10.0450
144,600	17,887.60	12.3704	14,525.10	10.0450
144,700	17,903.20	12.3726	14,542.35	10.0500
144,800	17,918.80	12.3749	14,552.40	10.0500
144,900	17,934.40	12.3771	14,569.65	10.0550
145,000	17,950.00	12.3793	14,586.90	10.0599
145,100	17,965.60	12.3815	14,597.00	10.0599
145,200	17,981.20	12.3837	14,614.25	10.0649
145,300	17,996.80	12.3860	14,624.30	10.0649
145,400	18,012.40	12.3882	14,641.55	10.0698
145,500	18,028.00	12.3904	14,651.60	10.0698
145,600	18,043.60	12.3926	14,668.85	10.0748
145,700	18,059.20	12.3948	14,678.95	10.0748
145,800	18,074.80	12.3970	14,696.20	10.0797
145,900	18,090.40	12.3992	14,706.25	10.0797
146,000	18,106.00	12.4014	14,723.50	10.0846
146,100	18,121.60	12.4036	14,733.60	10.0846
146,200	18,137.20	12.4057	14,750.80	10.0895
146,300	18,152.80	12.4079	14,760.90	10.0895
146,400	18,168.40	12.4101	14,778.15	10.0943
146,500	18,184.00	12.4123	14,788.20	10.0943
146,600	18,199.60	12.4145	14,805.45	10.0992
146,700	18,215.20	12.4166	14,815.55	10.0992
146,800	18,230.80	12.4188	14,832.75	10.1041
146,900	18,246.40	12.4210	14,842.85	10.1041
147,000	18,262.00	12.4231	14,860.10	10.1089
147,100	18,277.60	12.4253	14,870.20	10.1089
147,200	18,293.20	12.4274	14,887.40	10.1137
147,300	18,308.80	12.4296	14,897.50	10.1137
147,400	18,324.40	12.4318	14,914.70	10.1185
147,500	18,340.00	12.4339	14,931.90	10.1233
147,600	18,355.60	12.4360	14,942.05	10.1233
147,700	18,371.20	12.4382	14,959.25	10.1281
147,800	18,386.80	12.4403	14,969.35	10.1281
147,900	18,402.40	12.4425	14,986.55	10.1329

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Imposable	Impôt dû	Taux 0/0	Impôt dû
148,000	18,418.00	12.4446	14,996.70	10.1329
148,100	18,433.60	12.4467	15,013.90	10.1377
148,200	18,449.20	12.4489	15,024.00	10.1377
148,300	18,464.80	12.4510	15,041.20	10.1424
148,400	18,480.40	12.4531	15,051.35	10.1424
148,500	18,496.00	12.4552	15,068.50	10.1472
148,600	18,511.60	12.4573	15,078.65	10.1472
148,700	18,527.20	12.4594	15,095.85	10.1519
148,800	18,542.80	12.4616	15,106.00	10.1519
148,900	18,558.40	12.4637	15,123.15	10.1566
149,000	18,574.00	12.4658	15,133.30	10.1566
149,100	18,589.60	12.4679	15,150.50	10.1613
149,200	18,605.20	12.4700	15,160.65	10.1613
149,300	18,620.80	12.4721	15,177.80	10.1660
149,400	18,636.40	12.4742	15,187.95	10.1660
149,500	18,652.00	12.4763	15,205.15	10.1707
149,600	18,667.60	12.4783	15,215.30	10.1707
149,700	18,683.20	12.4804	15,232.45	10.1753
149,800	18,698.80	12.4825	15,242.65	10.1753
149,900	18,714.40	12.4846	15,259.80	10.1800
150,000	18,730.00	12.4867	15,276.90	10.1846
150,100	18,745.70	12.4888	15,287.10	10.1846
150,200	18,761.40	12.4909	15,304.25	10.1892
150,300	18,777.10	12.4931	15,314.45	10.1892
150,400	18,792.80	12.4952	15,331.55	10.1939
150,500	18,808.50	12.4973	15,341.75	10.1939
150,600	18,824.20	12.4995	15,358.90	10.1985
150,700	18,839.90	12.5016	15,369.10	10.1985
150,800	18,855.60	12.5037	15,386.20	10.2031
150,900	18,871.30	12.5058	15,396.40	10.2031
151,000	18,887.00	12.5079	15,413.55	10.2076
151,100	18,902.70	12.5101	15,423.75	10.2076
151,200	18,918.40	12.5122	15,440.85	10.2122
151,300	18,934.10	12.5143	15,451.10	10.2122
151,400	18,949.80	12.5164	15,468.20	10.2168
151,500	18,965.50	12.5185	15,478.40	10.2168
151,600	18,981.20	12.5206	15,495.50	10.2213
151,700	18,996.90	12.5227	15,505.75	10.2213

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
151,800	19,012.60	12.5248	15,522.85	10.2259
151,900	19,028.30	12.5269	15,533.05	10.2259
152,000	19,044.00	12.5289	15,550.20	10.2304
152,100	19,059.70	12.5310	15,560.40	10.2304
152,200	19,075.40	12.5331	15,577.50	10.2349
152,300	19,091.10	12.5352	15,587.75	10.2349
152,400	19,106.80	12.5373	15,604.85	10.2394
152,500	19,122.50	12.5393	15,621.90	10.2439
152,600	19,138.20	12.5414	15,632.15	10.2439
152,700	19,153.90	12.5435	15,649.25	10.2484
152,800	19,169.60	12.5455	15,659.50	10.2484
152,900	19,185.30	12.5476	15,676.60	10.2528
153,000	19,201.00	12.5497	15,686.85	10.2528
153,100	19,216.70	12.5517	15,703.90	10.2573
153,200	19,232.40	12.5538	15,714.15	10.2573
153,300	19,248.10	12.5558	15,731.25	10.2617
153,400	19,263.80	12.5579	15,741.50	10.2617
153,500	19,279.50	12.5599	15,758.55	10.2662
153,600	19,295.20	12.5620	15,768.85	10.2662
153,700	19,310.90	12.5640	15,785.90	10.2706
153,800	19,326.60	12.5661	15,796.15	10.2706
153,900	19,342.30	12.5681	15,813.25	10.2750
154,000	19,358.00	12.5701	15,823.50	10.2750
154,100	19,373.70	12.5722	15,841.35	10.2799
154,200	19,389.40	12.5742	15,851.60	10.2799
154,300	19,405.10	12.5762	15,869.45	10.2848
154,400	19,420.80	12.5782	15,879.70	10.2848
154,500	19,436.50	12.5803	15,897.55	10.2897
154,600	19,452.20	12.5823	15,907.80	10.2897
154,700	19,467.90	12.5843	15,925.65	10.2945
154,800	19,483.60	12.5863	15,935.95	10.2945
154,900	19,499.30	12.5883	15,953.75	10.2994
155,000	19,515.00	12.5903	15,971.55	10.3042
155,100	19,530.70	12.5923	15,981.85	10.3042
155,200	19,546.40	12.5943	15,999.65	10.3090
155,300	19,562.10	12.5963	16,009.95	10.3090
155,400	19,577.80	12.5983	16,027.75	10.3139
155,500	19,593.50	12.6003	16,038.05	10.3139

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
155,600	19,609.20	12.6023	16,055.85	10.3187
155,700	19,624.90	12.6043	16,066.15	10.3187
155,800	19,640.60	12.6063	16,083.95	10.3235
155,900	19,656.30	12.6083	16,094.25	10.3235
156,000	19,672.00	12.6103	16,112.05	10.3282
156,100	19,687.70	12.6122	16,122.40	10.3282
156,200	19,703.40	12.6142	16,140.15	10.3330
156,300	19,719.10	12.6162	16,150.50	10.3330
156,400	19,734.80	12.6182	16,168.25	10.3378
156,500	19,750.50	12.6201	16,178.60	10.3378
156,600	19,766.20	12.6221	16,196.35	10.3425
156,700	19,781.90	12.6241	16,206.70	10.3425
156,800	19,797.60	12.6260	16,224.45	10.3472
156,900	19,813.30	12.6280	16,234.80	10.3472
157,000	19,829.00	12.6299	16,252.60	10.3520
157,100	19,844.70	12.6319	16,262.95	10.3520
157,200	19,860.40	12.6338	16,280.70	10.3567
157,300	19,876.10	12.6358	16,291.05	10.3567
157,400	19,891.80	12.6377	16,308.80	10.3614
157,500	19,907.50	12.6397	16,326.55	10.3661
157,600	19,923.20	12.6416	16,336.90	10.3661
157,700	19,938.90	12.6436	16,354.65	10.3707
157,800	19,954.60	12.6455	16,365.00	10.3707
157,900	19,970.30	12.6474	16,382.75	10.3754
158,000	19,986.00	12.6494	16,393.15	10.3754
158,100	20,001.70	12.6513	16,410.85	10.3800
158,200	20,017.40	12.6532	16,421.25	10.3800
158,300	20,033.10	12.6551	16,438.95	10.3847
158,400	20,048.80	12.6571	16,449.35	10.3847
158,500	20,064.50	12.6590	16,467.05	10.3893
158,600	20,080.20	12.6609	16,477.45	10.3893
158,700	20,095.90	12.6628	16,495.20	10.3939
158,800	20,111.60	12.6647	16,505.60	10.3939
158,900	20,127.30	12.6666	16,523.30	10.3985
159,000	20,143.00	12.6686	16,533.70	10.3985
159,100	20,158.70	12.6705	16,551.40	10.4031
159,200	20,174.40	12.6724	16,561.80	10.4031
159,300	20,190.10	12.6743	16,579.50	10.4077



**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Imposable	Impôt dû	Taux 0/0	Impôt dû
159,400	20,205.80	12.6762	16,589.90	10.4077
159,500	20,221.50	12.6781	16,607.60	10.4123
159,600	20,237.20	12.6799	16,618.05	10.4123
159,700	20,252.90	12.6818	16,635.75	10.4169
159,800	20,268.60	12.6837	16,646.15	10.4169
159,900	20,284.30	12.6856	16,663.85	10.4214
160,000	20,300.00	12.6875	16,681.55	10.4260
160,100	20,315.90	12.6895	16,691.95	10.4260
160,200	20,331.80	12.6915	16,709.65	10.4305
160,300	20,347.70	12.6935	16,720.10	10.4305
160,400	20,363.60	12.6955	16,737.75	10.4350
160,500	20,379.50	12.6975	16,748.20	10.4350
160,600	20,395.40	12.6995	16,765.85	10.4395
160,700	20,411.30	12.7015	16,776.30	10.4395
160,800	20,427.20	12.7035	16,794.00	10.4440
160,900	20,443.10	12.7055	16,804.45	10.4440
161,000	20,459.00	12.7075	16,822.10	10.4485
161,100	20,474.90	12.7094	16,832.55	10.4485
161,200	20,490.80	12.7114	16,850.20	10.4530
161,300	20,506.70	12.7134	16,860.65	10.4530
161,400	20,522.60	12.7154	16,878.30	10.4574
161,500	20,538.50	12.7173	16,888.80	10.4574
161,600	20,554.40	12.7193	16,906.45	10.4619
161,700	20,570.30	12.7213	16,916.90	10.4619
161,800	20,586.20	12.7232	16,934.55	10.4663
161,900	20,602.10	12.7252	16,945.00	10.4663
162,000	20,618.00	12.7272	16,962.65	10.4708
162,100	20,633.90	12.7291	16,973.15	10.4708
162,200	20,649.80	12.7311	16,990.80	10.4752
162,300	20,665.70	12.7330	17,001.25	10.4752
162,400	20,681.60	12.7350	17,018.90	10.4796
162,500	20,697.50	12.7369	17,036.55	10.4840
162,600	20,713.40	12.7389	17,047.00	10.4840
162,700	20,729.30	12.7408	17,064.65	10.4884
162,800	20,745.20	12.7428	17,075.15	10.4884
162,900	20,761.10	12.7447	17,092.75	10.4928
163,000	20,777.00	12.7466	17,103.25	10.4928
163,100	20,792.90	12.7486	17,120.90	10.4972

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
163,200	20,808.80	12.7505	17,131.40	10.4972
163,300	20,824.70	12.7524	17,149.00	10.5015
163,400	20,840.60	12.7543	17,159.50	10.5015
163,500	20,856.50	12.7563	17,177.10	10.5059
163,600	20,872.40	12.7582	17,187.60	10.5059
163,700	20,888.30	12.7601	17,205.25	10.5102
163,800	20,904.20	12.7620	17,215.75	10.5102
163,900	20,920.10	12.7639	17,233.35	10.5146
164,000	20,936.00	12.7659	17,243.85	10.5146
164,100	20,951.90	12.7678	17,261.45	10.5189
164,200	20,967.80	12.7697	17,272.00	10.5189
164,300	20,983.70	12.7716	17,289.60	10.5232
164,400	20,999.60	12.7735	17,300.10	10.5232
164,500	21,015.50	12.7754	17,317.70	10.5275
164,600	21,031.40	12.7773	17,328.25	10.5275
164,700	21,047.30	12.7792	17,345.85	10.5318
164,800	21,063.20	12.7811	17,356.35	10.5318
164,900	21,079.10	12.7830	17,373.95	10.5361
165,000	21,095.00	12.7848	17,391.55	10.5403
165,100	21,110.90	12.7867	17,402.10	10.5403
165,200	21,126.80	12.7886	17,419.65	10.5446
165,300	21,142.70	12.7905	17,430.20	10.5446
165,400	21,158.60	12.7924	17,447.80	10.5488
165,500	21,174.50	12.7943	17,458.35	10.5488
165,600	21,190.40	12.7961	17,475.90	10.5531
165,700	21,206.30	12.7980	17,486.45	10.5531
165,800	21,222.20	12.7999	17,504.00	10.5573
165,900	21,238.10	12.8017	17,514.55	10.5573
166,000	21,254.00	12.8036	17,532.15	10.5615
166,100	21,269.90	12.8055	17,542.70	10.5615
166,200	21,285.80	12.8073	17,560.25	10.5657
166,300	21,301.70	12.8092	17,570.85	10.5657
166,400	21,317.60	12.8111	17,588.40	10.5699
166,500	21,333.50	12.8129	17,598.95	10.5699
166,600	21,349.40	12.8148	17,616.50	10.5741
166,700	21,365.30	12.8166	17,627.10	10.5741
166,800	21,381.20	12.8185	17,644.65	10.5783
166,900	21,397.10	12.8203	17,655.20	10.5783

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Imposable	Impôt dû	Taux 0/0	Impôt dû
167,000	21,413.00	12.8222	17,672.75	10.5825
167,100	21,428.90	12.8240	17,683.35	10.5825
167,200	21,444.80	12.8258	17,700.90	10.5867
167,300	21,460.70	12.8277	17,711.45	10.5867
167,400	21,476.60	12.8295	17,729.00	10.5908
167,500	21,492.50	12.8313	17,746.55	10.5949
167,600	21,508.40	12.8332	17,757.15	10.5949
167,700	21,524.30	12.8350	17,774.65	10.5991
167,800	21,540.20	12.8368	17,785.25	10.5991
167,900	21,556.10	12.8387	17,802.80	10.6032
168,000	21,572.00	12.8405	17,813.40	10.6032
168,100	21,587.90	12.8423	17,830.90	10.6073
168,200	21,603.80	12.8441	17,841.50	10.6073
168,300	21,619.70	12.8459	17,859.05	10.6114
168,400	21,635.60	12.8477	17,869.65	10.6114
168,500	21,651.50	12.8496	17,887.15	10.6155
168,600	21,667.40	12.8514	17,897.80	10.6155
168,700	21,683.30	12.8532	17,915.30	10.6196
168,800	21,699.20	12.8550	17,925.90	10.6196
168,900	21,715.10	12.8568	17,943.40	10.6237
169,000	21,731.00	12.8586	17,954.05	10.6237
169,100	21,746.90	12.8604	17,971.55	10.6278
169,200	21,762.80	12.8622	17,982.15	10.6278
169,300	21,778.70	12.8640	17,999.65	10.6318
169,400	21,794.60	12.8658	18,010.30	10.6318
169,500	21,810.50	12.8676	18,027.80	10.6359
169,600	21,826.40	12.8693	18,038.45	10.6359
169,700	21,842.30	12.8711	18,055.95	10.6399
169,800	21,858.20	12.8729	18,066.55	10.6399
169,900	21,874.10	12.8747	18,084.05	10.6439
170,000	21,890.00	12.8765	18,101.55	10.6480
170,100	21,906.10	12.8784	18,112.20	10.6480
170,200	21,922.20	12.8803	18,129.65	10.6520
170,300	21,938.30	12.8821	18,140.30	10.6520
170,400	21,954.40	12.8840	18,157.80	10.6560
170,500	21,970.50	12.8859	18,168.45	10.6560
170,600	21,986.60	12.8878	18,185.90	10.6600
170,700	22,002.70	12.8897	18,196.60	10.6600

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
170,800	22,018.80	12.8916	18,214.05	10.6640
170,900	22,034.90	12.8934	18,224.70	10.6640
171,000	22,051.00	12.8953	18,242.20	10.6679
171,100	22,067.10	12.8972	18,252.85	10.6679
171,200	22,083.20	12.8991	18,270.30	10.6719
171,300	22,099.30	12.9009	18,281.00	10.6719
171,400	22,115.40	12.9028	18,298.45	10.6759
171,500	22,131.50	12.9047	18,309.10	10.6759
171,600	22,147.60	12.9065	18,326.55	10.6798
171,700	22,163.70	12.9084	18,337.25	10.6798
171,800	22,179.80	12.9102	18,354.70	10.6838
171,900	22,195.90	12.9121	18,365.40	10.6838
172,000	22,212.00	12.9140	18,382.85	10.6877
172,100	22,228.10	12.9158	18,393.50	10.6877
172,200	22,244.20	12.9177	18,410.95	10.6916
172,300	22,260.30	12.9195	18,421.65	10.6916
172,400	22,276.40	12.9213	18,439.10	10.6955
172,500	22,292.50	12.9232	18,456.55	10.6994
172,600	22,308.60	12.9250	18,467.25	10.6994
172,700	22,324.70	12.9269	18,484.65	10.7033
172,800	22,340.80	12.9287	18,495.35	10.7033
172,900	22,356.90	12.9305	18,512.80	10.7072
173,000	22,373.00	12.9324	18,523.50	10.7072
173,100	22,389.10	12.9342	18,540.95	10.7111
173,200	22,405.20	12.9360	18,551.65	10.7111
173,300	22,421.30	12.9379	18,569.65	10.7153
173,400	22,437.40	12.9397	18,580.35	10.7153
173,500	22,453.50	12.9415	18,598.35	10.7195
173,600	22,469.60	12.9433	18,609.05	10.7195
173,700	22,485.70	12.9451	18,627.05	10.7237
173,800	22,501.80	12.9470	18,637.80	10.7237
173,900	22,517.90	12.9488	18,655.80	10.7279
174,000	22,534.00	12.9506	18,666.50	10.7279
174,100	22,550.10	12.9524	18,684.50	10.7320
174,200	22,566.20	12.9542	18,695.20	10.7320
174,300	22,582.30	12.9560	18,713.20	10.7362
174,400	22,598.40	12.9578	18,723.95	10.7362
174,500	22,614.50	12.9596	18,741.90	10.7404

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
174,600	22,630.60	12.9614	18,752.65	10.7404
174,700	22,646.70	12.9632	18,770.65	10.7445
174,800	22,662.80	12.9650	18,781.35	10.7445
174,900	22,678.90	12.9668	18,799.35	10.7486
175,000	22,695.00	12.9686	18,817.30	10.7527
175,100	22,711.10	12.9704	18,828.05	10.7527
175,200	22,727.20	12.9721	18,846.00	10.7569
175,300	22,743.30	12.9739	18,856.80	10.7569
175,400	22,759.40	12.9757	18,874.75	10.7610
175,500	22,775.50	12.9775	18,885.50	10.7610
175,600	22,791.60	12.9793	18,903.45	10.7651
175,700	22,807.70	12.9810	18,914.20	10.7651
175,800	22,823.80	12.9828	18,932.15	10.7691
175,900	22,839.90	12.9846	18,942.95	10.7691
176,000	22,856.00	12.9864	18,960.85	10.7732
176,100	22,872.10	12.9881	18,971.65	10.7732
176,200	22,888.20	12.9899	18,989.60	10.7773
176,300	22,904.30	12.9917	19,000.35	10.7773
176,400	22,920.40	12.9934	19,018.30	10.7814
176,500	22,936.50	12.9952	19,029.10	10.7814
176,600	22,952.60	12.9969	19,047.00	10.7854
176,700	22,968.70	12.9987	19,057.80	10.7854
176,800	22,984.80	13.0005	19,075.75	10.7894
176,900	23,000.90	13.0022	19,086.55	10.7894
177,000	23,017.00	13.0040	19,104.45	10.7935
177,100	23,033.10	13.0057	19,115.25	10.7935
177,200	23,049.20	13.0074	19,133.15	10.7975
177,300	23,065.30	13.0092	19,143.95	10.7975
177,400	23,081.40	13.0109	19,161.90	10.8015
177,500	23,097.50	13.0127	19,179.80	10.8055
177,600	23,113.60	13.0144	19,190.60	10.8055
177,700	23,129.70	13.0162	19,208.50	10.8095
177,800	23,145.80	13.0179	19,219.35	10.8095
177,900	23,161.90	13.0196	19,237.25	10.8135
178,000	23,178.00	13.0213	19,248.05	10.8135
178,100	23,194.10	13.0231	19,265.95	10.8175
178,200	23,210.20	13.0248	19,276.80	10.8175
178,300	23,226.30	13.0265	19,294.70	10.8215

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
178,400	23,242.40	13.0283	19,305.50	10.8215
178,500	23,258.50	13.0300	19,323.40	10.8254
178,600	23,274.60	13.0317	19,334.20	10.8254
178,700	23,290.70	13.0334	19,352.10	10.8294
178,800	23,306.80	13.0351	19,362.95	10.8294
178,900	23,322.90	13.0368	19,380.85	10.8333
179,000	23,339.00	13.0385	19,391.65	10.8333
179,100	23,355.10	13.0403	19,409.55	10.8373
179,200	23,371.20	13.0420	19,420.40	10.8373
179,300	23,387.30	13.0437	19,438.25	10.8412
179,400	23,403.40	13.0454	19,449.10	10.8412
179,500	23,419.50	13.0471	19,467.00	10.8451
179,600	23,435.60	13.0488	19,477.85	10.8451
179,700	23,451.70	13.0505	19,495.70	10.8490
179,800	23,467.80	13.0522	19,506.55	10.8490
179,900	23,483.90	13.0539	19,524.45	10.8529
180,000	23,500.00	13.0556	19,542.30	10.8568
180,100	23,516.20	13.0573	19,553.15	10.8568
180,200	23,532.40	13.0590	19,571.05	10.8607
180,300	23,548.60	13.0608	19,581.90	10.8607
180,400	23,564.80	13.0625	19,599.75	10.8646
180,500	23,581.00	13.0643	19,610.60	10.8646
180,600	23,597.20	13.0660	19,628.45	10.8685
180,700	23,613.40	13.0677	19,639.35	10.8685
180,800	23,629.60	13.0695	19,657.20	10.8723
180,900	23,645.80	13.0712	19,668.05	10.8723
181,000	23,662.00	13.0729	19,685.90	10.8762
181,100	23,678.20	13.0747	19,696.80	10.8762
181,200	23,694.40	13.0764	19,714.65	10.8800
181,300	23,710.60	13.0781	19,725.50	10.8800
181,400	23,726.80	13.0798	19,743.35	10.8839
181,500	23,743.00	13.0815	19,754.25	10.8839
181,600	23,759.20	13.0833	19,772.10	10.8877
181,700	23,775.40	13.0850	19,782.95	10.8877
181,800	23,791.60	13.0867	19,800.80	10.8915
181,900	23,807.80	13.0884	19,811.70	10.8915
182,000	23,824.00	13.0901	19,829.55	10.8953
182,100	23,840.20	13.0918	19,840.45	10.8953

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
182,200	23,856.40	13.0935	19,858.25	10.8992
182,300	23,872.60	13.0952	19,869.15	10.8992
182,400	23,888.80	13.0969	19,887.00	10.9030
182,500	23,905.00	13.0986	19,904.80	10.9067
182,600	23,921.20	13.1003	19,915.70	10.9067
182,700	23,937.40	13.1020	19,933.55	10.9105
182,800	23,953.60	13.1037	19,944.45	10.9105
182,900	23,969.80	13.1054	19,962.25	10.9143
183,000	23,986.00	13.1071	19,973.15	10.9143
183,100	24,002.20	13.1088	19,991.00	10.9181
183,200	24,018.40	13.1105	20,001.90	10.9181
183,300	24,034.60	13.1122	20,019.70	10.9218
183,400	24,050.80	13.1138	20,030.65	10.9218
183,500	24,067.00	13.1155	20,048.45	10.9256
183,600	24,083.20	13.1172	20,059.35	10.9256
183,700	24,099.40	13.1189	20,077.15	10.9293
183,800	24,115.60	13.1206	20,088.10	10.9293
183,900	24,131.80	13.1222	20,105.90	10.9331
184,000	24,148.00	13.1239	20,116.80	10.9331
184,100	24,164.20	13.1256	20,134.60	10.9368
184,200	24,180.40	13.1273	20,145.55	10.9368
184,300	24,196.60	13.1289	20,163.35	10.9405
184,400	24,212.80	13.1306	20,174.30	10.9405
184,500	24,229.00	13.1322	20,192.05	10.9442
184,600	24,245.20	13.1339	20,203.00	10.9442
184,700	24,261.40	13.1356	20,220.80	10.9479
184,800	24,277.60	13.1372	20,231.75	10.9479
184,900	24,293.80	13.1389	20,249.55	10.9516
185,000	24,310.00	13.1405	20,267.30	10.9553
185,100	24,326.20	13.1422	20,278.25	10.9553
185,200	24,342.40	13.1438	20,296.05	10.9590
185,300	24,358.60	13.1455	20,307.00	10.9590
185,400	24,374.80	13.1471	20,324.75	10.9627
185,500	24,391.00	13.1488	20,335.75	10.9627
185,600	24,407.20	13.1504	20,353.50	10.9663
185,700	24,423.40	13.1521	20,364.45	10.9663
185,800	24,439.60	13.1537	20,382.20	10.9700
185,900	24,455.80	13.1554	20,393.20	10.9700

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
186,000	24,472.00	13.1570	20,410.95	10.9736
186,100	24,488.20	13.1586	20,421.95	10.9736
186,200	24,504.40	13.1603	20,439.70	10.9773
186,300	24,520.60	13.1619	20,450.65	10.9773
186,400	24,536.80	13.1635	20,468.40	10.9809
186,500	24,553.00	13.1651	20,479.40	10.9809
186,600	24,569.20	13.1668	20,497.15	10.9845
186,700	24,585.40	13.1684	20,508.15	10.9845
186,800	24,601.60	13.1700	20,525.90	10.9882
186,900	24,617.80	13.1716	20,536.85	10.9882
187,000	24,634.00	13.1733	20,554.60	10.9918
187,100	24,650.20	13.1749	20,565.60	10.9918
187,200	24,666.40	13.1765	20,583.35	10.9954
187,300	24,682.60	13.1781	20,594.35	10.9954
187,400	24,698.80	13.1797	20,612.10	10.9990
187,500	24,715.00	13.1813	20,629.80	11.0026
187,600	24,731.20	13.1829	20,640.80	11.0026
187,700	24,747.40	13.1845	20,658.55	11.0061
187,800	24,763.60	13.1862	20,669.55	11.0061
187,900	24,779.80	13.1878	20,687.25	11.0097
188,000	24,796.00	13.1894	20,698.30	11.0097
188,100	24,812.20	13.1910	20,716.00	11.0133
188,200	24,828.40	13.1926	20,727.00	11.0133
188,300	24,844.60	13.1942	20,744.75	11.0169
188,400	24,860.80	13.1958	20,755.75	11.0169
188,500	24,877.00	13.1973	20,773.45	11.0204
188,600	24,893.20	13.1989	20,784.50	11.0204
188,700	24,909.40	13.2005	20,802.20	11.0240
188,800	24,925.60	13.2021	20,813.25	11.0240
188,900	24,941.80	13.2037	20,830.95	11.0275
189,000	24,958.00	13.2053	20,841.95	11.0275
189,100	24,974.20	13.2069	20,859.65	11.0310
189,200	24,990.40	13.2085	20,870.70	11.0310
189,300	25,006.60	13.2100	20,888.40	11.0346
189,400	25,022.80	13.2116	20,899.45	11.0346
189,500	25,039.00	13.2132	20,917.15	11.0381
189,600	25,055.20	13.2148	20,928.20	11.0381
189,700	25,071.40	13.2163	20,945.90	11.0416



**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Imposable	Impôt dû	Taux 0/0	Impôt dû
189,800	25,087.60	13.2179	20,956.90	11.0416
189,900	25,103.80	13.2195	20,974.60	11.0451
190,000	25,120.00	13.2211	20,992.30	11.0486
190,100	25,136.20	13.2226	21,003.35	11.0486
190,200	25,152.40	13.2242	21,021.05	11.0521
190,300	25,168.60	13.2257	21,032.10	11.0521
190,400	25,184.80	13.2273	21,049.80	11.0556
190,500	25,201.00	13.2289	21,060.85	11.0556
190,600	25,217.20	13.2304	21,078.50	11.0590
190,700	25,233.40	13.2320	21,089.55	11.0590
190,800	25,249.60	13.2335	21,107.25	11.0625
190,900	25,265.80	13.2351	21,118.30	11.0625
191,000	25,282.00	13.2366	21,136.00	11.0660
191,100	25,298.20	13.2382	21,147.05	11.0660
191,200	25,314.40	13.2397	21,164.70	11.0694
191,300	25,330.60	13.2413	21,175.80	11.0694
191,400	25,346.80	13.2428	21,193.45	11.0729
191,500	25,363.00	13.2444	21,204.55	11.0729
191,600	25,379.20	13.2459	21,222.20	11.0763
191,700	25,395.40	13.2475	21,233.30	11.0763
191,800	25,411.60	13.2490	21,250.95	11.0797
191,900	25,427.80	13.2505	21,262.00	11.0797
192,000	25,444.00	13.2521	21,279.70	11.0832
192,100	25,460.20	13.2536	21,290.75	11.0832
192,200	25,476.40	13.2552	21,308.40	11.0866
192,300	25,492.60	13.2567	21,319.50	11.0866
192,400	25,508.80	13.2582	21,337.15	11.0900
192,500	25,525.00	13.2597	21,355.40	11.0937
192,600	25,541.20	13.2613	21,366.50	11.0937
192,700	25,557.40	13.2628	21,384.70	11.0974
192,800	25,573.60	13.2643	21,395.80	11.0974
192,900	25,589.80	13.2658	21,414.00	11.1011
193,000	25,606.00	13.2674	21,425.10	11.1011
193,100	25,622.20	13.2689	21,443.35	11.1048
193,200	25,638.40	13.2704	21,454.45	11.1048
193,300	25,654.60	13.2719	21,472.65	11.1085
193,400	25,670.80	13.2734	21,483.75	11.1085
193,500	25,687.00	13.2749	21,501.95	11.1121

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Imposable	Impôt dû	Taux 0/0	Impôt dû
193,600	25,703.20	13.2764	21,513.10	11.1121
193,700	25,719.40	13.2780	21,531.30	11.1158
193,800	25,735.60	13.2795	21,542.40	11.1158
193,900	25,751.80	13.2810	21,560.60	11.1194
194,000	25,768.00	13.2825	21,571.70	11.1194
194,100	25,784.20	13.2840	21,589.90	11.1231
194,200	25,800.40	13.2855	21,601.05	11.1231
194,300	25,816.60	13.2870	21,619.25	11.1267
194,400	25,832.80	13.2885	21,630.35	11.1267
194,500	25,849.00	13.2900	21,648.55	11.1304
194,600	25,865.20	13.2915	21,659.70	11.1304
194,700	25,881.40	13.2930	21,677.90	11.1340
194,800	25,897.60	13.2945	21,689.00	11.1340
194,900	25,913.80	13.2959	21,707.20	11.1376
195,000	25,930.00	13.2974	21,725.40	11.1412
195,100	25,946.20	13.2989	21,736.55	11.1412
195,200	25,962.40	13.3004	21,754.70	11.1448
195,300	25,978.60	13.3019	21,765.85	11.1448
195,400	25,994.80	13.3034	21,784.00	11.1484
195,500	26,011.00	13.3049	21,795.15	11.1484
195,600	26,027.20	13.3063	21,813.35	11.1520
195,700	26,043.40	13.3078	21,824.50	11.1520
195,800	26,059.60	13.3093	21,842.65	11.1556
195,900	26,075.80	13.3108	21,853.80	11.1556
196,000	26,092.00	13.3122	21,872.00	11.1592
196,100	26,108.20	13.3137	21,883.15	11.1592
196,200	26,124.40	13.3152	21,901.30	11.1627
196,300	26,140.60	13.3167	21,912.45	11.1627
196,400	26,156.80	13.3181	21,930.65	11.1663
196,500	26,173.00	13.3196	21,941.80	11.1663
196,600	26,189.20	13.3211	21,959.95	11.1699
196,700	26,205.40	13.3225	21,971.10	11.1699
196,800	26,221.60	13.3240	21,989.25	11.1734
196,900	26,237.80	13.3254	22,000.45	11.1734
197,000	26,254.00	13.3269	22,018.60	11.1770
197,100	26,270.20	13.3284	22,029.75	11.1770
197,200	26,286.40	13.3298	22,047.90	11.1805
197,300	26,302.60	13.3313	22,059.10	11.1805

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Imposable	Impôt dû	Taux 0/0	Impôt dû
197,400	26,318.80	13.3327	22,077.25	11.1840
197,500	26,335.00	13.3342	22,095.40	11.1875
197,600	26,351.20	13.3356	22,106.55	11.1875
197,700	26,367.40	13.3371	22,124.70	11.1911
197,800	26,383.60	13.3385	22,135.90	11.1911
197,900	26,399.80	13.3400	22,154.05	11.1946
198,000	26,416.00	13.3414	22,165.20	11.1946
198,100	26,432.20	13.3429	22,183.35	11.1981
198,200	26,448.40	13.3443	22,194.55	11.1981
198,300	26,464.60	13.3457	22,212.70	11.2016
198,400	26,480.80	13.3472	22,223.90	11.2016
198,500	26,497.00	13.3486	22,242.00	11.2050
198,600	26,513.20	13.3501	22,253.20	11.2050
198,700	26,529.40	13.3515	22,271.35	11.2085
198,800	26,545.60	13.3529	22,282.55	11.2085
198,900	26,561.80	13.3543	22,300.65	11.2120
199,000	26,578.00	13.3558	22,311.85	11.2120
199,100	26,594.20	13.3572	22,330.00	11.2155
199,200	26,610.40	13.3586	22,341.20	11.2155
199,300	26,626.60	13.3601	22,359.30	11.2189
199,400	26,642.80	13.3615	22,370.50	11.2189
199,500	26,659.00	13.3629	22,388.65	11.2224
199,600	26,675.20	13.3643	22,399.85	11.2224
199,700	26,691.40	13.3657	22,417.95	11.2258
199,800	26,707.60	13.3672	22,429.20	11.2258
199,900	26,723.80	13.3686	22,447.30	11.2293
200,000	26,740.00	13.3700	22,465.40	11.2327
200,100	26,753.50	13.3701	22,476.60	11.2327
200,200	26,767.00	13.3701	22,494.70	11.2361
200,300	26,780.50	13.3702	22,505.95	11.2361
200,400	26,794.00	13.3703	22,524.05	11.2395
200,500	26,807.50	13.3703	22,535.30	11.2395
200,600	26,821.00	13.3704	22,553.35	11.2430
200,700	26,834.50	13.3705	22,564.60	11.2430
200,800	26,848.00	13.3705	22,582.70	11.2464
200,900	26,861.50	13.3706	22,593.95	11.2464
201,000	26,875.00	13.3706	22,612.00	11.2498
201,100	26,888.50	13.3707	22,623.25	11.2498

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Imposable	Impôt dû	Taux 0/0	Impôt dû
201,200	26,902.00	13.3708	22,641.35	11.2532
201,300	26,915.50	13.3708	22,652.60	11.2532
201,400	26,929.00	13.3709	22,670.70	11.2565
201,500	26,942.50	13.3710	22,681.95	11.2565
201,600	26,956.00	13.3710	22,700.00	11.2599
201,700	26,969.50	13.3711	22,711.25	11.2599
201,800	26,983.00	13.3712	22,729.35	11.2633
201,900	26,996.50	13.3712	22,740.60	11.2633
202,000	27,010.00	13.3713	22,758.65	11.2667
202,100	27,023.50	13.3714	22,769.95	11.2667
202,200	27,037.00	13.3714	22,788.00	11.2700
202,300	27,050.50	13.3715	22,799.25	11.2700
202,400	27,064.00	13.3715	22,817.35	11.2734
202,500	27,077.50	13.3716	22,835.40	11.2767
202,600	27,091.00	13.3717	22,846.65	11.2767
202,700	27,104.50	13.3717	22,864.70	11.2801
202,800	27,118.00	13.3718	22,876.00	11.2801
202,900	27,131.50	13.3719	22,894.05	11.2834
203,000	27,145.00	13.3719	22,905.35	11.2834
203,100	27,158.50	13.3720	22,923.35	11.2867
203,200	27,172.00	13.3720	22,934.65	11.2867
203,300	27,185.50	13.3721	22,952.70	11.2901
203,400	27,199.00	13.3722	22,964.00	11.2901
203,500	27,212.50	13.3722	22,982.05	11.2934
203,600	27,226.00	13.3723	22,993.35	11.2934
203,700	27,239.50	13.3724	23,011.35	11.2967
203,800	27,253.00	13.3724	23,022.65	11.2967
203,900	27,266.50	13.3725	23,040.70	11.3000
204,000	27,280.00	13.3725	23,052.00	11.3000
204,100	27,293.50	13.3726	23,070.05	11.3033
204,200	27,307.00	13.3727	23,081.35	11.3033
204,300	27,320.50	13.3727	23,099.35	11.3066
204,400	27,334.00	13.3728	23,110.65	11.3066
204,500	27,347.50	13.3729	23,128.70	11.3099
204,600	27,361.00	13.3729	23,140.00	11.3099
204,700	27,374.50	13.3730	23,158.05	11.3132
204,800	27,388.00	13.3730	23,169.35	11.3132
204,900	27,401.50	13.3731	23,187.35	11.3164

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
205,000	27,415.00	13.3732	23,205.40	11.3197
205,100	27,428.50	13.3732	23,216.70	11.3197
205,200	27,442.00	13.3733	23,234.70	11.3230
205,300	27,455.50	13.3734	23,246.05	11.3230
205,400	27,469.00	13.3734	23,264.05	11.3262
205,500	27,482.50	13.3735	23,275.40	11.3262
205,600	27,496.00	13.3735	23,293.40	11.3295
205,700	27,509.50	13.3736	23,304.70	11.3295
205,800	27,523.00	13.3737	23,322.70	11.3327
205,900	27,536.50	13.3737	23,334.05	11.3327
206,000	27,550.00	13.3738	23,352.05	11.3359
206,100	27,563.50	13.3738	23,363.40	11.3359
206,200	27,577.00	13.3739	23,381.40	11.3392
206,300	27,590.50	13.3740	23,392.75	11.3392
206,400	27,604.00	13.3740	23,410.70	11.3424
206,500	27,617.50	13.3741	23,422.05	11.3424
206,600	27,631.00	13.3742	23,440.05	11.3456
206,700	27,644.50	13.3742	23,451.40	11.3456
206,800	27,658.00	13.3743	23,469.40	11.3488
206,900	27,671.50	13.3743	23,480.75	11.3488
207,000	27,685.00	13.3744	23,498.75	11.3520
207,100	27,698.50	13.3745	23,510.10	11.3520
207,200	27,712.00	13.3745	23,528.05	11.3552
207,300	27,725.50	13.3746	23,539.45	11.3552
207,400	27,739.00	13.3746	23,557.40	11.3584
207,500	27,752.50	13.3747	23,575.40	11.3616
207,600	27,766.00	13.3748	23,586.75	11.3616
207,700	27,779.50	13.3748	23,604.70	11.3648
207,800	27,793.00	13.3749	23,616.10	11.3648
207,900	27,806.50	13.3749	23,634.05	11.3680
208,000	27,820.00	13.3750	23,645.40	11.3680
208,100	27,833.50	13.3751	23,663.40	11.3712
208,200	27,847.00	13.3751	23,674.75	11.3712
208,300	27,860.50	13.3752	23,692.75	11.3743
208,400	27,874.00	13.3752	23,704.10	11.3743
208,500	27,887.50	13.3753	23,722.05	11.3775
208,600	27,901.00	13.3754	23,733.45	11.3775
208,700	27,914.50	13.3754	23,751.40	11.3806

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
208,800	27,928.00	13.3755	23,762.80	11.3806
208,900	27,941.50	13.3755	23,780.75	11.3838
209,000	27,955.00	13.3756	23,792.15	11.3838
209,100	27,968.50	13.3757	23,810.10	11.3869
209,200	27,982.00	13.3757	23,821.45	11.3869
209,300	27,995.50	13.3758	23,839.40	11.3901
209,400	28,009.00	13.3758	23,850.80	11.3901
209,500	28,022.50	13.3759	23,868.75	11.3932
209,600	28,036.00	13.3760	23,880.15	11.3932
209,700	28,049.50	13.3760	23,898.10	11.3963
209,800	28,063.00	13.3761	23,909.50	11.3963
209,900	28,076.50	13.3761	23,927.45	11.3995
210,000	28,090.00	13.3762	23,945.40	11.4026
210,100	28,103.50	13.3762	23,956.80	11.4026
210,200	28,117.00	13.3763	23,974.70	11.4057
210,300	28,130.50	13.3764	23,986.15	11.4057
210,400	28,144.00	13.3764	24,004.05	11.4088
210,500	28,157.50	13.3765	24,015.45	11.4088
210,600	28,171.00	13.3765	24,033.40	11.4119
210,700	28,184.50	13.3766	24,044.80	11.4119
210,800	28,198.00	13.3767	24,062.75	11.4150
210,900	28,211.50	13.3767	24,074.15	11.4150
211,000	28,225.00	13.3768	24,092.10	11.4180
211,100	28,238.50	13.3768	24,103.50	11.4180
211,200	28,252.00	13.3769	24,121.45	11.4211
211,300	28,265.50	13.3770	24,132.85	11.4211
211,400	28,279.00	13.3770	24,150.75	11.4242
211,500	28,292.50	13.3771	24,162.20	11.4242
211,600	28,306.00	13.3771	24,180.10	11.4273
211,700	28,319.50	13.3772	24,191.55	11.4273
211,800	28,333.00	13.3772	24,210.05	11.4306
211,900	28,346.50	13.3773	24,221.45	11.4306
212,000	28,360.00	13.3774	24,239.95	11.4339
212,100	28,373.50	13.3774	24,251.40	11.4339
212,200	28,387.00	13.3775	24,269.85	11.4373
212,300	28,400.50	13.3775	24,281.30	11.4373
212,400	28,414.00	13.3776	24,299.80	11.4406
212,500	28,427.50	13.3776	24,318.25	11.4439

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
212,600	28,441.00	13.3777	24,329.70	11.4439
212,700	28,454.50	13.3778	24,348.20	11.4472
212,800	28,468.00	13.3778	24,359.65	11.4472
212,900	28,481.50	13.3779	24,378.10	11.4505
213,000	28,495.00	13.3779	24,389.55	11.4505
213,100	28,508.50	13.3780	24,408.05	11.4538
213,200	28,522.00	13.3780	24,419.50	11.4538
213,300	28,535.50	13.3781	24,437.95	11.4571
213,400	28,549.00	13.3782	24,449.40	11.4571
213,500	28,562.50	13.3782	24,467.85	11.4604
213,600	28,576.00	13.3783	24,479.35	11.4604
213,700	28,589.50	13.3783	24,497.80	11.4636
213,800	28,603.00	13.3784	24,509.25	11.4636
213,900	28,616.50	13.3784	24,527.70	11.4669
214,000	28,630.00	13.3785	24,539.20	11.4669
214,100	28,643.50	13.3786	24,557.65	11.4702
214,200	28,657.00	13.3786	24,569.10	11.4702
214,300	28,670.50	13.3787	24,587.55	11.4734
214,400	28,684.00	13.3787	24,599.05	11.4734
214,500	28,697.50	13.3788	24,617.50	11.4767
214,600	28,711.00	13.3788	24,628.95	11.4767
214,700	28,724.50	13.3789	24,647.40	11.4799
214,800	28,738.00	13.3790	24,658.90	11.4799
214,900	28,751.50	13.3790	24,677.35	11.4832
215,000	28,765.00	13.3791	24,695.75	11.4864
215,100	28,778.50	13.3791	24,707.25	11.4864
215,200	28,792.00	13.3792	24,725.70	11.4896
215,300	28,805.50	13.3792	24,737.20	11.4896
215,400	28,819.00	13.3793	24,755.60	11.4929
215,500	28,832.50	13.3794	24,767.10	11.4929
215,600	28,846.00	13.3794	24,785.55	11.4961
215,700	28,859.50	13.3795	24,797.05	11.4961
215,800	28,873.00	13.3795	24,815.45	11.4993
215,900	28,886.50	13.3796	24,826.95	11.4993
216,000	28,900.00	13.3796	24,845.40	11.5025
216,100	28,913.50	13.3797	24,856.90	11.5025
216,200	28,927.00	13.3797	24,875.30	11.5057
216,300	28,940.50	13.3798	24,886.80	11.5057

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
216,400	28,954.00	13.3799	24,905.25	11.5089
216,500	28,967.50	13.3799	24,916.75	11.5089
216,600	28,981.00	13.3800	24,935.15	11.5121
216,700	28,994.50	13.3800	24,946.65	11.5121
216,800	29,008.00	13.3801	24,965.10	11.5153
216,900	29,021.50	13.3801	24,976.60	11.5153
217,000	29,035.00	13.3802	24,995.00	11.5184
217,100	29,048.50	13.3802	25,006.55	11.5184
217,200	29,062.00	13.3803	25,024.95	11.5216
217,300	29,075.50	13.3803	25,036.45	11.5216
217,400	29,089.00	13.3804	25,054.85	11.5248
217,500	29,102.50	13.3805	25,073.25	11.5279
217,600	29,116.00	13.3805	25,084.80	11.5279
217,700	29,129.50	13.3806	25,103.20	11.5311
217,800	29,143.00	13.3806	25,114.75	11.5311
217,900	29,156.50	13.3807	25,133.10	11.5342
218,000	29,170.00	13.3807	25,144.65	11.5342
218,100	29,183.50	13.3808	25,163.05	11.5374
218,200	29,197.00	13.3808	25,174.60	11.5374
218,300	29,210.50	13.3809	25,192.95	11.5405
218,400	29,224.00	13.3810	25,204.50	11.5405
218,500	29,237.50	13.3810	25,222.90	11.5437
218,600	29,251.00	13.3811	25,234.45	11.5437
218,700	29,264.50	13.3811	25,252.85	11.5468
218,800	29,278.00	13.3812	25,264.40	11.5468
218,900	29,291.50	13.3812	25,282.75	11.5499
219,000	29,305.00	13.3813	25,294.30	11.5499
219,100	29,318.50	13.3813	25,312.70	11.5530
219,200	29,332.00	13.3814	25,324.25	11.5530
219,300	29,345.50	13.3814	25,342.60	11.5561
219,400	29,359.00	13.3815	25,354.15	11.5561
219,500	29,372.50	13.3815	25,372.55	11.5592
219,600	29,386.00	13.3816	25,384.10	11.5592
219,700	29,399.50	13.3817	25,402.50	11.5623
219,800	29,413.00	13.3817	25,414.05	11.5623
219,900	29,426.50	13.3818	25,432.40	11.5654
220,000	29,440.00	13.3818	25,450.75	11.5685
220,100	29,453.50	13.3819	25,462.35	11.5685



**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
220,200	29,467.00	13.3819	25,480.70	11.5716
220,300	29,480.50	13.3820	25,492.25	11.5716
220,400	29,494.00	13.3820	25,510.65	11.5747
220,500	29,507.50	13.3821	25,522.20	11.5747
220,600	29,521.00	13.3821	25,540.55	11.5778
220,700	29,534.50	13.3822	25,552.15	11.5778
220,800	29,548.00	13.3822	25,570.50	11.5808
220,900	29,561.50	13.3823	25,582.05	11.5808
221,000	29,575.00	13.3824	25,600.40	11.5839
221,100	29,588.50	13.3824	25,612.00	11.5839
221,200	29,602.00	13.3825	25,630.35	11.5870
221,300	29,615.50	13.3825	25,641.95	11.5870
221,400	29,629.00	13.3826	25,660.30	11.5900
221,500	29,642.50	13.3826	25,671.85	11.5900
221,600	29,656.00	13.3827	25,690.20	11.5931
221,700	29,669.50	13.3827	25,701.80	11.5931
221,800	29,683.00	13.3828	25,720.15	11.5961
221,900	29,696.50	13.3828	25,731.75	11.5961
222,000	29,710.00	13.3829	25,750.10	11.5991
222,100	29,723.50	13.3829	25,761.70	11.5991
222,200	29,737.00	13.3830	25,780.00	11.6022
222,300	29,750.50	13.3830	25,791.60	11.6022
222,400	29,764.00	13.3831	25,809.95	11.6052
222,500	29,777.50	13.3831	25,828.25	11.6082
222,600	29,791.00	13.3832	25,839.90	11.6082
222,700	29,804.50	13.3833	25,858.20	11.6112
222,800	29,818.00	13.3833	25,869.80	11.6112
222,900	29,831.50	13.3834	25,888.15	11.6142
223,000	29,845.00	13.3834	25,899.75	11.6142
223,100	29,858.50	13.3835	25,918.05	11.6172
223,200	29,872.00	13.3835	25,929.70	11.6172
223,300	29,885.50	13.3836	25,948.00	11.6202
223,400	29,899.00	13.3836	25,959.60	11.6202
223,500	29,912.50	13.3837	25,977.95	11.6232
223,600	29,926.00	13.3837	25,989.55	11.6232
223,700	29,939.50	13.3838	26,007.85	11.6262
223,800	29,953.00	13.3838	26,019.50	11.6262
223,900	29,966.50	13.3839	26,037.80	11.6292

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
224,000	29,980.00	13.3839	26,049.45	11.6292
224,100	29,993.50	13.3840	26,067.75	11.6322
224,200	30,007.00	13.3840	26,079.35	11.6322
224,300	30,020.50	13.3841	26,097.65	11.6352
224,400	30,034.00	13.3841	26,109.30	11.6352
224,500	30,047.50	13.3842	26,127.60	11.6381
224,600	30,061.00	13.3842	26,139.25	11.6381
224,700	30,074.50	13.3843	26,157.55	11.6411
224,800	30,088.00	13.3843	26,169.20	11.6411
224,900	30,101.50	13.3844	26,187.50	11.6441
225,000	30,115.00	13.3844	26,205.75	11.6470
225,100	30,128.50	13.3845	26,217.40	11.6470
225,200	30,142.00	13.3845	26,235.70	11.6500
225,300	30,155.50	13.3846	26,247.35	11.6500
225,400	30,169.00	13.3846	26,265.65	11.6529
225,500	30,182.50	13.3847	26,277.30	11.6529
225,600	30,196.00	13.3848	26,295.55	11.6558
225,700	30,209.50	13.3848	26,307.25	11.6558
225,800	30,223.00	13.3849	26,325.50	11.6588
225,900	30,236.50	13.3849	26,337.15	11.6588
226,000	30,250.00	13.3850	26,355.45	11.6617
226,100	30,263.50	13.3850	26,367.10	11.6617
226,200	30,277.00	13.3851	26,385.40	11.6646
226,300	30,290.50	13.3851	26,397.05	11.6646
226,400	30,304.00	13.3852	26,415.30	11.6675
226,500	30,317.50	13.3852	26,427.00	11.6675
226,600	30,331.00	13.3853	26,445.25	11.6705
226,700	30,344.50	13.3853	26,456.95	11.6705
226,800	30,358.00	13.3854	26,475.20	11.6734
226,900	30,371.50	13.3854	26,486.85	11.6734
227,000	30,385.00	13.3855	26,505.15	11.6763
227,100	30,398.50	13.3855	26,516.80	11.6763
227,200	30,412.00	13.3856	26,535.05	11.6792
227,300	30,425.50	13.3856	26,546.75	11.6792
227,400	30,439.00	13.3857	26,565.00	11.6821
227,500	30,452.50	13.3857	26,583.25	11.6850
227,600	30,466.00	13.3858	26,594.95	11.6850
227,700	30,479.50	13.3858	26,613.20	11.6878

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
227,800	30,493.00	13.3859	26,624.90	11.6878
227,900	30,506.50	13.3859	26,643.15	11.6907
228,000	30,520.00	13.3860	26,654.85	11.6907
228,100	30,533.50	13.3860	26,673.10	11.6936
228,200	30,547.00	13.3861	26,684.80	11.6936
228,300	30,560.50	13.3861	26,703.00	11.6965
228,400	30,574.00	13.3862	26,714.70	11.6965
228,500	30,587.50	13.3862	26,732.95	11.6993
228,600	30,601.00	13.3863	26,744.65	11.6993
228,700	30,614.50	13.3863	26,762.90	11.7022
228,800	30,628.00	13.3864	26,774.60	11.7022
228,900	30,641.50	13.3864	26,792.85	11.7050
229,000	30,655.00	13.3865	26,804.55	11.7050
229,100	30,668.50	13.3865	26,822.80	11.7079
229,200	30,682.00	13.3866	26,834.50	11.7079
229,300	30,695.50	13.3866	26,852.70	11.7107
229,400	30,709.00	13.3867	26,864.45	11.7107
229,500	30,722.50	13.3867	26,882.65	11.7136
229,600	30,736.00	13.3868	26,894.40	11.7136
229,700	30,749.50	13.3868	26,912.60	11.7164
229,800	30,763.00	13.3869	26,924.30	11.7164
229,900	30,776.50	13.3869	26,942.55	11.7192
230,000	30,790.00	13.3870	26,960.75	11.7221
230,100	30,803.50	13.3870	26,972.50	11.7221
230,200	30,817.00	13.3871	26,990.70	11.7249
230,300	30,830.50	13.3871	27,002.45	11.7249
230,400	30,844.00	13.3872	27,020.65	11.7277
230,500	30,857.50	13.3872	27,032.40	11.7277
230,600	30,871.00	13.3873	27,050.60	11.7305
230,700	30,884.50	13.3873	27,062.30	11.7305
230,800	30,898.00	13.3873	27,080.55	11.7333
230,900	30,911.50	13.3874	27,092.25	11.7333
231,000	30,925.00	13.3874	27,111.05	11.7364
231,100	30,938.50	13.3875	27,122.80	11.7364
231,200	30,952.00	13.3875	27,141.55	11.7394
231,300	30,965.50	13.3876	27,153.30	11.7394
231,400	30,979.00	13.3876	27,172.10	11.7425
231,500	30,992.50	13.3877	27,183.85	11.7425

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
231,600	31,006.00	13.3877	27,202.60	11.7455
231,700	31,019.50	13.3878	27,214.35	11.7455
231,800	31,033.00	13.3878	27,233.15	11.7485
231,900	31,046.50	13.3879	27,244.90	11.7485
232,000	31,060.00	13.3879	27,263.65	11.7516
232,100	31,073.50	13.3880	27,275.40	11.7516
232,200	31,087.00	13.3880	27,294.20	11.7546
232,300	31,100.50	13.3881	27,305.95	11.7546
232,400	31,114.00	13.3881	27,324.70	11.7576
232,500	31,127.50	13.3882	27,343.45	11.7606
232,600	31,141.00	13.3882	27,355.20	11.7606
232,700	31,154.50	13.3883	27,374.00	11.7636
232,800	31,168.00	13.3883	27,385.75	11.7636
232,900	31,181.50	13.3884	27,404.50	11.7666
233,000	31,195.00	13.3884	27,416.25	11.7666
233,100	31,208.50	13.3885	27,435.00	11.7696
233,200	31,222.00	13.3885	27,446.80	11.7696
233,300	31,235.50	13.3886	27,465.55	11.7726
233,400	31,249.00	13.3886	27,477.30	11.7726
233,500	31,262.50	13.3887	27,496.05	11.7756
233,600	31,276.00	13.3887	27,507.85	11.7756
233,700	31,289.50	13.3887	27,526.60	11.7786
233,800	31,303.00	13.3888	27,538.35	11.7786
233,900	31,316.50	13.3888	27,557.10	11.7816
234,000	31,330.00	13.3889	27,568.90	11.7816
234,100	31,343.50	13.3889	27,587.65	11.7846
234,200	31,357.00	13.3890	27,599.40	11.7846
234,300	31,370.50	13.3890	27,618.15	11.7875
234,400	31,384.00	13.3891	27,629.95	11.7875
234,500	31,397.50	13.3891	27,648.70	11.7905
234,600	31,411.00	13.3892	27,660.50	11.7905
234,700	31,424.50	13.3892	27,679.20	11.7934
234,800	31,438.00	13.3893	27,691.00	11.7934
234,900	31,451.50	13.3893	27,709.75	11.7964
235,000	31,465.00	13.3894	27,728.45	11.7993
235,100	31,478.50	13.3894	27,740.25	11.7993
235,200	31,492.00	13.3895	27,759.00	11.8023
235,300	31,505.50	13.3895	27,770.80	11.8023

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
235,400	31,519.00	13.3895	27,789.50	11.8052
235,500	31,532.50	13.3896	27,801.30	11.8052
235,600	31,546.00	13.3896	27,820.05	11.8082
235,700	31,559.50	13.3897	27,831.85	11.8082
235,800	31,573.00	13.3897	27,850.55	11.8111
235,900	31,586.50	13.3898	27,862.35	11.8111
236,000	31,600.00	13.3898	27,881.10	11.8140
236,100	31,613.50	13.3899	27,892.90	11.8140
236,200	31,627.00	13.3899	27,911.60	11.8169
236,300	31,640.50	13.3900	27,923.40	11.8169
236,400	31,654.00	13.3900	27,942.15	11.8199
236,500	31,667.50	13.3901	27,953.95	11.8199
236,600	31,681.00	13.3901	27,972.65	11.8228
236,700	31,694.50	13.3902	27,984.50	11.8228
236,800	31,708.00	13.3902	28,003.20	11.8257
236,900	31,721.50	13.3902	28,015.00	11.8257
237,000	31,735.00	13.3903	28,033.70	11.8286
237,100	31,748.50	13.3903	28,045.55	11.8286
237,200	31,762.00	13.3904	28,064.25	11.8315
237,300	31,775.50	13.3904	28,076.05	11.8315
237,400	31,789.00	13.3905	28,094.75	11.8344
237,500	31,802.50	13.3905	28,113.45	11.8372
237,600	31,816.00	13.3906	28,125.30	11.8372
237,700	31,829.50	13.3906	28,144.00	11.8401
237,800	31,843.00	13.3907	28,155.85	11.8401
237,900	31,856.50	13.3907	28,174.50	11.8430
238,000	31,870.00	13.3908	28,186.35	11.8430
238,100	31,883.50	13.3908	28,205.05	11.8459
238,200	31,897.00	13.3908	28,216.90	11.8459
238,300	31,910.50	13.3909	28,235.55	11.8487
238,400	31,924.00	13.3909	28,247.40	11.8487
238,500	31,937.50	13.3910	28,266.10	11.8516
238,600	31,951.00	13.3910	28,277.95	11.8516
238,700	31,964.50	13.3911	28,296.65	11.8545
238,800	31,978.00	13.3911	28,308.50	11.8545
238,900	31,991.50	13.3912	28,327.15	11.8573
239,000	32,005.00	13.3912	28,339.00	11.8573
239,100	32,018.50	13.3913	28,357.70	11.8602

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
239,200	32,032.00	13.3913	28,369.55	11.8602
239,300	32,045.50	13.3913	28,388.20	11.8630
239,400	32,059.00	13.3914	28,400.10	11.8630
239,500	32,072.50	13.3914	28,418.75	11.8659
239,600	32,086.00	13.3915	28,430.60	11.8659
239,700	32,099.50	13.3915	28,449.25	11.8687
239,800	32,113.00	13.3916	28,461.15	11.8687
239,900	32,126.50	13.3916	28,479.80	11.8715
240,000	32,140.00	13.3917	28,498.45	11.8744
240,100	32,153.50	13.3917	28,510.35	11.8744
240,200	32,167.00	13.3918	28,529.00	11.8772
240,300	32,180.50	13.3918	28,540.85	11.8772
240,400	32,194.00	13.3918	28,559.50	11.8800
240,500	32,207.50	13.3919	28,571.40	11.8800
240,600	32,221.00	13.3919	28,590.05	11.8828
240,700	32,234.50	13.3920	28,601.95	11.8828
240,800	32,248.00	13.3920	28,620.60	11.8856
240,900	32,261.50	13.3921	28,632.45	11.8856
241,000	32,275.00	13.3921	28,651.10	11.8884
241,100	32,288.50	13.3922	28,663.00	11.8884
241,200	32,302.00	13.3922	28,681.65	11.8912
241,300	32,315.50	13.3923	28,693.55	11.8912
241,400	32,329.00	13.3923	28,712.15	11.8940
241,500	32,342.50	13.3923	28,724.05	11.8940
241,600	32,356.00	13.3924	28,742.70	11.8968
241,700	32,369.50	13.3924	28,754.60	11.8968
241,800	32,383.00	13.3925	28,773.25	11.8996
241,900	32,396.50	13.3925	28,785.15	11.8996
242,000	32,410.00	13.3926	28,803.75	11.9024
242,100	32,423.50	13.3926	28,815.65	11.9024
242,200	32,437.00	13.3927	28,834.30	11.9052
242,300	32,450.50	13.3927	28,846.20	11.9052
242,400	32,464.00	13.3927	28,864.85	11.9079
242,500	32,477.50	13.3928	28,883.45	11.9107
242,600	32,491.00	13.3928	28,895.35	11.9107
242,700	32,504.50	13.3929	28,914.00	11.9135
242,800	32,518.00	13.3929	28,925.90	11.9135
242,900	32,531.50	13.3930	28,944.55	11.9162

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
243,000	32,545.00	13.3930	28,956.45	11.9162
243,100	32,558.50	13.3930	28,975.05	11.9190
243,200	32,572.00	13.3931	28,987.00	11.9190
243,300	32,585.50	13.3931	29,005.60	11.9217
243,400	32,599.00	13.3932	29,017.50	11.9217
243,500	32,612.50	13.3932	29,036.10	11.9245
243,600	32,626.00	13.3933	29,048.05	11.9245
243,700	32,639.50	13.3933	29,066.65	11.9272
243,800	32,653.00	13.3934	29,078.60	11.9272
243,900	32,666.50	13.3934	29,097.20	11.9300
244,000	32,680.00	13.3934	29,109.10	11.9300
244,100	32,693.50	13.3935	29,127.75	11.9327
244,200	32,707.00	13.3935	29,139.65	11.9327
244,300	32,720.50	13.3936	29,158.25	11.9354
244,400	32,734.00	13.3936	29,170.20	11.9354
244,500	32,747.50	13.3937	29,188.80	11.9382
244,600	32,761.00	13.3937	29,200.75	11.9382
244,700	32,774.50	13.3937	29,219.35	11.9409
244,800	32,788.00	13.3938	29,231.30	11.9409
244,900	32,801.50	13.3938	29,249.85	11.9436
245,000	32,815.00	13.3939	29,268.45	11.9463
245,100	32,828.50	13.3939	29,280.40	11.9463
245,200	32,842.00	13.3940	29,299.00	11.9490
245,300	32,855.50	13.3940	29,310.95	11.9490
245,400	32,869.00	13.3941	29,329.55	11.9517
245,500	32,882.50	13.3941	29,341.50	11.9517
245,600	32,896.00	13.3941	29,360.05	11.9544
245,700	32,909.50	13.3942	29,372.00	11.9544
245,800	32,923.00	13.3942	29,390.60	11.9571
245,900	32,936.50	13.3943	29,402.55	11.9571
246,000	32,950.00	13.3943	29,421.15	11.9598
246,100	32,963.50	13.3944	29,433.10	11.9598
246,200	32,977.00	13.3944	29,451.70	11.9625
246,300	32,990.50	13.3944	29,463.65	11.9625
246,400	33,004.00	13.3945	29,482.20	11.9652
246,500	33,017.50	13.3945	29,494.20	11.9652
246,600	33,031.00	13.3946	29,512.75	11.9679
246,700	33,044.50	13.3946	29,524.70	11.9679

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
246,800	33,058.00	13.3947	29,543.30	11.9705
246,900	33,071.50	13.3947	29,555.25	11.9705
247,000	33,085.00	13.3947	29,573.85	11.9732
247,100	33,098.50	13.3948	29,585.80	11.9732
247,200	33,112.00	13.3948	29,604.35	11.9759
247,300	33,125.50	13.3949	29,616.35	11.9759
247,400	33,139.00	13.3949	29,634.90	11.9785
247,500	33,152.50	13.3949	29,653.45	11.9812
247,600	33,166.00	13.3950	29,665.45	11.9812
247,700	33,179.50	13.3950	29,684.00	11.9839
247,800	33,193.00	13.3951	29,696.00	11.9839
247,900	33,206.50	13.3951	29,714.55	11.9865
248,000	33,220.00	13.3952	29,726.50	11.9865
248,100	33,233.50	13.3952	29,745.05	11.9891
248,200	33,247.00	13.3952	29,757.05	11.9891
248,300	33,260.50	13.3953	29,775.60	11.9918
248,400	33,274.00	13.3953	29,787.60	11.9918
248,500	33,287.50	13.3954	29,806.15	11.9944
248,600	33,301.00	13.3954	29,818.15	11.9944
248,700	33,314.50	13.3955	29,836.70	11.9971
248,800	33,328.00	13.3955	29,848.70	11.9971
248,900	33,341.50	13.3955	29,867.25	11.9997
249,000	33,355.00	13.3956	29,879.25	11.9997
249,100	33,368.50	13.3956	29,897.75	12.0023
249,200	33,382.00	13.3957	29,909.75	12.0023
249,300	33,395.50	13.3957	29,928.30	12.0049
249,400	33,409.00	13.3957	29,940.30	12.0049
249,500	33,422.50	13.3958	29,958.85	12.0076
249,600	33,436.00	13.3958	29,970.85	12.0076
249,700	33,449.50	13.3959	29,989.40	12.0102
249,800	33,463.00	13.3959	30,001.40	12.0102
249,900	33,476.50	13.3960	30,019.95	12.0128
250,000	33,490.00	13.3960	30,038.45	12.0154
250,100	33,503.50	13.3960	30,050.50	12.0154
250,200	33,517.00	13.3961	30,069.20	12.0181
250,300	33,530.50	13.3961	30,081.20	12.0181
250,400	33,544.00	13.3962	30,099.95	12.0207
250,500	33,557.50	13.3962	30,111.95	12.0207



**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
250,600	33,571.00	13.3962	30,130.65	12.0234
250,700	33,584.50	13.3963	30,142.70	12.0234
250,800	33,598.00	13.3963	30,161.40	12.0261
250,900	33,611.50	13.3964	30,173.40	12.0261
251,000	33,625.00	13.3964	30,192.15	12.0287
251,100	33,638.50	13.3965	30,204.15	12.0287
251,200	33,652.00	13.3965	30,222.85	12.0314
251,300	33,665.50	13.3965	30,234.90	12.0314
251,400	33,679.00	13.3966	30,253.60	12.0340
251,500	33,692.50	13.3966	30,265.65	12.0340
251,600	33,706.00	13.3967	30,284.35	12.0367
251,700	33,719.50	13.3967	30,296.35	12.0367
251,800	33,733.00	13.3967	30,315.05	12.0393
251,900	33,746.50	13.3968	30,327.10	12.0393
252,000	33,760.00	13.3968	30,345.80	12.0420
252,100	33,773.50	13.3969	30,357.85	12.0420
252,200	33,787.00	13.3969	30,376.55	12.0446
252,300	33,800.50	13.3969	30,388.60	12.0446
252,400	33,814.00	13.3970	30,407.25	12.0473
252,500	33,827.50	13.3970	30,425.95	12.0499
252,600	33,841.00	13.3971	30,438.00	12.0499
252,700	33,854.50	13.3971	30,456.70	12.0525
252,800	33,868.00	13.3972	30,468.75	12.0525
252,900	33,881.50	13.3972	30,487.45	12.0551
253,000	33,895.00	13.3972	30,499.50	12.0551
253,100	33,908.50	13.3973	30,518.15	12.0578
253,200	33,922.00	13.3973	30,530.20	12.0578
253,300	33,935.50	13.3974	30,548.90	12.0604
253,400	33,949.00	13.3974	30,560.95	12.0604
253,500	33,962.50	13.3974	30,579.65	12.0630
253,600	33,976.00	13.3975	30,591.70	12.0630
253,700	33,989.50	13.3975	30,610.40	12.0656
253,800	34,003.00	13.3976	30,622.45	12.0656
253,900	34,016.50	13.3976	30,641.10	12.0682
254,000	34,030.00	13.3976	30,653.20	12.0682
254,100	34,043.50	13.3977	30,671.85	12.0708
254,200	34,057.00	13.3977	30,683.90	12.0708
254,300	34,070.50	13.3978	30,702.60	12.0734

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
254,400	34,084.00	13.3978	30,714.65	12.0734
254,500	34,097.50	13.3978	30,733.35	12.0760
254,600	34,111.00	13.3979	30,745.40	12.0760
254,700	34,124.50	13.3979	30,764.05	12.0785
254,800	34,138.00	13.3980	30,776.15	12.0785
254,900	34,151.50	13.3980	30,794.80	12.0811
255,000	34,165.00	13.3980	30,813.45	12.0837
255,100	34,178.50	13.3981	30,825.55	12.0837
255,200	34,192.00	13.3981	30,844.20	12.0863
255,300	34,205.50	13.3982	30,856.30	12.0863
255,400	34,219.00	13.3982	30,874.95	12.0889
255,500	34,232.50	13.3982	30,887.05	12.0889
255,600	34,246.00	13.3983	30,905.65	12.0914
255,700	34,259.50	13.3983	30,917.75	12.0914
255,800	34,273.00	13.3984	30,936.40	12.0940
255,900	34,286.50	13.3984	30,948.50	12.0940
256,000	34,300.00	13.3984	30,967.15	12.0965
256,100	34,313.50	13.3985	30,979.25	12.0965
256,200	34,327.00	13.3985	30,997.90	12.0991
256,300	34,340.50	13.3986	31,010.00	12.0991
256,400	34,354.00	13.3986	31,028.65	12.1017
256,500	34,367.50	13.3986	31,040.75	12.1017
256,600	34,381.00	13.3987	31,059.35	12.1042
256,700	34,394.50	13.3987	31,071.50	12.1042
256,800	34,408.00	13.3988	31,090.10	12.1067
256,900	34,421.50	13.3988	31,102.20	12.1067
257,000	34,435.00	13.3988	31,120.85	12.1093
257,100	34,448.50	13.3989	31,132.95	12.1093
257,200	34,462.00	13.3989	31,151.60	12.1118
257,300	34,475.50	13.3990	31,163.70	12.1118
257,400	34,489.00	13.3990	31,182.35	12.1143
257,500	34,502.50	13.3990	31,200.95	12.1169
257,600	34,516.00	13.3991	31,213.10	12.1169
257,700	34,529.50	13.3991	31,231.70	12.1194
257,800	34,543.00	13.3991	31,243.80	12.1194
257,900	34,556.50	13.3992	31,262.45	12.1219
258,000	34,570.00	13.3992	31,274.55	12.1219
258,100	34,583.50	13.3993	31,293.20	12.1244

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
258,200	34,597.00	13.3993	31,305.30	12.1244
258,300	34,610.50	13.3993	31,323.90	12.1270
258,400	34,624.00	13.3994	31,336.05	12.1270
258,500	34,637.50	13.3994	31,354.65	12.1295
258,600	34,651.00	13.3995	31,366.80	12.1295
258,700	34,664.50	13.3995	31,385.40	12.1320
258,800	34,678.00	13.3995	31,397.55	12.1320
258,900	34,691.50	13.3996	31,416.15	12.1345
259,000	34,705.00	13.3996	31,428.30	12.1345
259,100	34,718.50	13.3997	31,446.90	12.1370
259,200	34,732.00	13.3997	31,459.05	12.1370
259,300	34,745.50	13.3997	31,477.65	12.1395
259,400	34,759.00	13.3998	31,489.75	12.1395
259,500	34,772.50	13.3998	31,508.40	12.1420
259,600	34,786.00	13.3998	31,520.50	12.1420
259,700	34,799.50	13.3999	31,539.10	12.1444
259,800	34,813.00	13.3999	31,551.25	12.1444
259,900	34,826.50	13.4000	31,569.85	12.1469
260,000	34,840.00	13.4000	31,588.45	12.1494
260,100	34,853.50	13.4000	31,600.60	12.1494
260,200	34,867.00	13.4001	31,619.20	12.1519
260,300	34,880.50	13.4001	31,631.35	12.1519
260,400	34,894.00	13.4002	31,649.95	12.1544
260,500	34,907.50	13.4002	31,662.10	12.1544
260,600	34,921.00	13.4002	31,680.70	12.1568
260,700	34,934.50	13.4003	31,692.85	12.1568
260,800	34,948.00	13.4003	31,711.45	12.1593
260,900	34,961.50	13.4003	31,723.60	12.1593
261,000	34,975.00	13.4004	31,742.20	12.1618
261,100	34,988.50	13.4004	31,754.35	12.1618
261,200	35,002.00	13.4005	31,772.90	12.1642
261,300	35,015.50	13.4005	31,785.10	12.1642
261,400	35,029.00	13.4005	31,803.65	12.1667
261,500	35,042.50	13.4006	31,815.85	12.1667
261,600	35,056.00	13.4006	31,834.40	12.1691
261,700	35,069.50	13.4006	31,846.60	12.1691
261,800	35,083.00	13.4007	31,865.15	12.1716
261,900	35,096.50	13.4007	31,877.35	12.1716

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Imposable	Impôt dû	Taux 0/0	Impôt dû
262,000	35,110.00	13.4008	31,895.90	12.1740
262,100	35,123.50	13.4008	31,908.10	12.1740
262,200	35,137.00	13.4008	31,926.65	12.1764
262,300	35,150.50	13.4009	31,938.85	12.1764
262,400	35,164.00	13.4009	31,957.40	12.1789
262,500	35,177.50	13.4010	31,975.95	12.1813
262,600	35,191.00	13.4010	31,988.15	12.1813
262,700	35,204.50	13.4010	32,006.70	12.1837
262,800	35,218.00	13.4011	32,018.90	12.1837
262,900	35,231.50	13.4011	32,037.45	12.1862
263,000	35,245.00	13.4011	32,049.65	12.1862
263,100	35,258.50	13.4012	32,068.20	12.1886
263,200	35,272.00	13.4012	32,080.40	12.1886
263,300	35,285.50	13.4013	32,098.95	12.1910
263,400	35,299.00	13.4013	32,111.15	12.1910
263,500	35,312.50	13.4013	32,129.70	12.1934
263,600	35,326.00	13.4014	32,141.90	12.1934
263,700	35,339.50	13.4014	32,160.45	12.1958
263,800	35,353.00	13.4014	32,172.65	12.1958
263,900	35,366.50	13.4015	32,191.20	12.1983
264,000	35,380.00	13.4015	32,203.40	12.1983
264,100	35,393.50	13.4016	32,221.95	12.2007
264,200	35,407.00	13.4016	32,234.15	12.2007
264,300	35,420.50	13.4016	32,252.70	12.2031
264,400	35,434.00	13.4017	32,264.90	12.2031
264,500	35,447.50	13.4017	32,283.45	12.2055
264,600	35,461.00	13.4017	32,295.65	12.2055
264,700	35,474.50	13.4018	32,314.20	12.2078
264,800	35,488.00	13.4018	32,326.40	12.2078
264,900	35,501.50	13.4018	32,344.90	12.2102
265,000	35,515.00	13.4019	32,363.45	12.2126
265,100	35,528.50	13.4019	32,375.65	12.2126
265,200	35,542.00	13.4020	32,394.20	12.2150
265,300	35,555.50	13.4020	32,406.40	12.2150
265,400	35,569.00	13.4020	32,424.95	12.2174
265,500	35,582.50	13.4021	32,437.15	12.2174
265,600	35,596.00	13.4021	32,455.70	12.2198
265,700	35,609.50	13.4021	32,467.90	12.2198

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
265,800	35,623.00	13.4022	32,486.45	12.2221
265,900	35,636.50	13.4022	32,498.70	12.2221
266,000	35,650.00	13.4023	32,517.20	12.2245
266,100	35,663.50	13.4023	32,529.45	12.2245
266,200	35,677.00	13.4023	32,547.95	12.2269
266,300	35,690.50	13.4024	32,560.20	12.2269
266,400	35,704.00	13.4024	32,578.70	12.2292
266,500	35,717.50	13.4024	32,590.95	12.2292
266,600	35,731.00	13.4025	32,609.45	12.2316
266,700	35,744.50	13.4025	32,621.70	12.2316
266,800	35,758.00	13.4025	32,640.20	12.2340
266,900	35,771.50	13.4026	32,652.45	12.2340
267,000	35,785.00	13.4026	32,670.95	12.2363
267,100	35,798.50	13.4027	32,683.20	12.2363
267,200	35,812.00	13.4027	32,701.70	12.2387
267,300	35,825.50	13.4027	32,713.95	12.2387
267,400	35,839.00	13.4028	32,732.45	12.2410
267,500	35,852.50	13.4028	32,750.95	12.2434
267,600	35,866.00	13.4028	32,763.20	12.2434
267,700	35,879.50	13.4029	32,781.70	12.2457
267,800	35,893.00	13.4029	32,793.95	12.2457
267,900	35,906.50	13.4029	32,812.45	12.2480
268,000	35,920.00	13.4030	32,824.70	12.2480
268,100	35,933.50	13.4030	32,843.20	12.2504
268,200	35,947.00	13.4031	32,855.45	12.2504
268,300	35,960.50	13.4031	32,873.95	12.2527
268,400	35,974.00	13.4031	32,886.20	12.2527
268,500	35,987.50	13.4032	32,904.70	12.2550
268,600	36,001.00	13.4032	32,916.95	12.2550
268,700	36,014.50	13.4032	32,935.45	12.2573
268,800	36,028.00	13.4033	32,947.70	12.2573
268,900	36,041.50	13.4033	32,966.20	12.2597
269,000	36,055.00	13.4033	32,978.50	12.2597
269,100	36,068.50	13.4034	32,996.95	12.2620
269,200	36,082.00	13.4034	33,009.25	12.2620
269,300	36,095.50	13.4035	33,027.70	12.2643
269,400	36,109.00	13.4035	33,040.00	12.2643
269,500	36,122.50	13.4035	33,058.65	12.2667

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
269,600	36,136.00	13.4036	33,070.95	12.2667
269,700	36,149.50	13.4036	33,089.60	12.2690
269,800	36,163.00	13.4036	33,101.90	12.2690
269,900	36,176.50	13.4037	33,120.55	12.2714
270,000	36,190.00	13.4037	33,139.25	12.2738
270,100	36,203.50	13.4037	33,151.50	12.2738
270,200	36,217.00	13.4038	33,170.20	12.2762
270,300	36,230.50	13.4038	33,182.45	12.2762
270,400	36,244.00	13.4038	33,201.10	12.2785
270,500	36,257.50	13.4039	33,213.40	12.2785
270,600	36,271.00	13.4039	33,232.05	12.2809
270,700	36,284.50	13.4040	33,244.35	12.2809
270,800	36,298.00	13.4040	33,263.00	12.2832
270,900	36,311.50	13.4040	33,275.30	12.2832
271,000	36,325.00	13.4041	33,293.95	12.2856
271,100	36,338.50	13.4041	33,306.25	12.2856
271,200	36,352.00	13.4041	33,324.90	12.2879
271,300	36,365.50	13.4042	33,337.20	12.2879
271,400	36,379.00	13.4042	33,355.85	12.2903
271,500	36,392.50	13.4042	33,368.15	12.2903
271,600	36,406.00	13.4043	33,386.80	12.2926
271,700	36,419.50	13.4043	33,399.10	12.2926
271,800	36,433.00	13.4043	33,417.75	12.2950
271,900	36,446.50	13.4044	33,430.05	12.2950
272,000	36,460.00	13.4044	33,448.70	12.2973
272,100	36,473.50	13.4044	33,461.00	12.2973
272,200	36,487.00	13.4045	33,479.65	12.2996
272,300	36,500.50	13.4045	33,491.95	12.2996
272,400	36,514.00	13.4046	33,510.60	12.3020
272,500	36,527.50	13.4046	33,529.25	12.3043
272,600	36,541.00	13.4046	33,541.55	12.3043
272,700	36,554.50	13.4047	33,560.20	12.3066
272,800	36,568.00	13.4047	33,572.50	12.3066
272,900	36,581.50	13.4047	33,591.10	12.3089
273,000	36,595.00	13.4048	33,603.45	12.3089
273,100	36,608.50	13.4048	33,622.05	12.3113
273,200	36,622.00	13.4048	33,634.40	12.3113
273,300	36,635.50	13.4049	33,653.00	12.3136

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
273,400	36,649.00	13.4049	33,665.35	12.3136
273,500	36,662.50	13.4049	33,683.95	12.3159
273,600	36,676.00	13.4050	33,696.30	12.3159
273,700	36,689.50	13.4050	33,714.90	12.3182
273,800	36,703.00	13.4050	33,727.25	12.3182
273,900	36,716.50	13.4051	33,745.85	12.3205
274,000	36,730.00	13.4051	33,758.20	12.3205
274,100	36,743.50	13.4051	33,776.80	12.3228
274,200	36,757.00	13.4052	33,789.15	12.3228
274,300	36,770.50	13.4052	33,807.75	12.3251
274,400	36,784.00	13.4052	33,820.10	12.3251
274,500	36,797.50	13.4053	33,838.70	12.3274
274,600	36,811.00	13.4053	33,851.05	12.3274
274,700	36,824.50	13.4054	33,869.65	12.3297
274,800	36,838.00	13.4054	33,882.00	12.3297
274,900	36,851.50	13.4054	33,900.60	12.3320
275,000	36,865.00	13.4055	33,919.25	12.3343
275,100	36,878.50	13.4055	33,931.55	12.3343
275,200	36,892.00	13.4055	33,950.20	12.3365
275,300	36,905.50	13.4056	33,962.50	12.3365
275,400	36,919.00	13.4056	33,981.15	12.3388
275,500	36,932.50	13.4056	33,993.45	12.3388
275,600	36,946.00	13.4057	34,012.10	12.3411
275,700	36,959.50	13.4057	34,024.40	12.3411
275,800	36,973.00	13.4057	34,043.05	12.3434
275,900	36,986.50	13.4058	34,055.35	12.3434
276,000	37,000.00	13.4058	34,074.00	12.3456
276,100	37,013.50	13.4058	34,086.30	12.3456
276,200	37,027.00	13.4059	34,104.95	12.3479
276,300	37,040.50	13.4059	34,117.30	12.3479
276,400	37,054.00	13.4059	34,135.90	12.3502
276,500	37,067.50	13.4060	34,148.25	12.3502
276,600	37,081.00	13.4060	34,166.85	12.3524
276,700	37,094.50	13.4060	34,179.20	12.3524
276,800	37,108.00	13.4061	34,197.80	12.3547
276,900	37,121.50	13.4061	34,210.15	12.3547
277,000	37,135.00	13.4061	34,228.75	12.3569
277,100	37,148.50	13.4062	34,241.10	12.3569

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
277,200	37,162.00	13.4062	34,259.70	12.3592
277,300	37,175.50	13.4062	34,272.05	12.3592
277,400	37,189.00	13.4063	34,290.65	12.3614
277,500	37,202.50	13.4063	34,309.25	12.3637
277,600	37,216.00	13.4063	34,321.60	12.3637
277,700	37,229.50	13.4064	34,340.20	12.3659
277,800	37,243.00	13.4064	34,352.55	12.3659
277,900	37,256.50	13.4064	34,371.15	12.3682
278,000	37,270.00	13.4065	34,383.50	12.3682
278,100	37,283.50	13.4065	34,402.10	12.3704
278,200	37,297.00	13.4065	34,414.45	12.3704
278,300	37,310.50	13.4066	34,433.05	12.3726
278,400	37,324.00	13.4066	34,445.40	12.3726
278,500	37,337.50	13.4066	34,464.00	12.3749
278,600	37,351.00	13.4067	34,476.35	12.3749
278,700	37,364.50	13.4067	34,494.95	12.3771
278,800	37,378.00	13.4067	34,507.30	12.3771
278,900	37,391.50	13.4068	34,525.90	12.3793
279,000	37,405.00	13.4068	34,538.30	12.3793
279,100	37,418.50	13.4068	34,556.85	12.3815
279,200	37,432.00	13.4069	34,569.25	12.3815
279,300	37,445.50	13.4069	34,587.80	12.3837
279,400	37,459.00	13.4069	34,600.20	12.3837
279,500	37,472.50	13.4070	34,618.75	12.3860
279,600	37,486.00	13.4070	34,631.15	12.3860
279,700	37,499.50	13.4070	34,649.70	12.3882
279,800	37,513.00	13.4071	34,662.10	12.3882
279,900	37,526.50	13.4071	34,680.65	12.3904
280,000	37,540.00	13.4071	34,699.25	12.3926
280,100	37,553.50	13.4072	34,711.60	12.3926
280,200	37,567.00	13.4072	34,730.20	12.3948
280,300	37,580.50	13.4072	34,742.60	12.3948
280,400	37,594.00	13.4073	34,761.15	12.3970
280,500	37,607.50	13.4073	34,773.55	12.3970
280,600	37,621.00	13.4073	34,792.10	12.3992
280,700	37,634.50	13.4074	34,804.50	12.3992
280,800	37,648.00	13.4074	34,823.05	12.4014
280,900	37,661.50	13.4074	34,835.45	12.4014



**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
281,000	37,675.00	13.4075	34,854.00	12.4036
281,100	37,688.50	13.4075	34,866.40	12.4036
281,200	37,702.00	13.4075	34,884.95	12.4057
281,300	37,715.50	13.4076	34,897.35	12.4057
281,400	37,729.00	13.4076	34,915.90	12.4079
281,500	37,742.50	13.4076	34,928.30	12.4079
281,600	37,756.00	13.4077	34,946.85	12.4101
281,700	37,769.50	13.4077	34,959.30	12.4101
281,800	37,783.00	13.4077	34,977.80	12.4123
281,900	37,796.50	13.4078	34,990.25	12.4123
282,000	37,810.00	13.4078	35,008.80	12.4145
282,100	37,823.50	13.4078	35,021.20	12.4145
282,200	37,837.00	13.4079	35,039.75	12.4166
282,300	37,850.50	13.4079	35,052.15	12.4166
282,400	37,864.00	13.4079	35,070.70	12.4188
282,500	37,877.50	13.4080	35,089.25	12.4210
282,600	37,891.00	13.4080	35,101.65	12.4210
282,700	37,904.50	13.4080	35,120.20	12.4231
282,800	37,918.00	13.4081	35,132.60	12.4231
282,900	37,931.50	13.4081	35,151.15	12.4253
283,000	37,945.00	13.4081	35,163.55	12.4253
283,100	37,958.50	13.4082	35,182.10	12.4274
283,200	37,972.00	13.4082	35,194.55	12.4274
283,300	37,985.50	13.4082	35,213.05	12.4296
283,400	37,999.00	13.4083	35,225.50	12.4296
283,500	38,012.50	13.4083	35,244.00	12.4318
283,600	38,026.00	13.4083	35,256.45	12.4318
283,700	38,039.50	13.4084	35,274.95	12.4339
283,800	38,053.00	13.4084	35,287.40	12.4339
283,900	38,066.50	13.4084	35,305.95	12.4360
284,000	38,080.00	13.4085	35,318.35	12.4360
284,100	38,093.50	13.4085	35,336.90	12.4382
284,200	38,107.00	13.4085	35,349.30	12.4382
284,300	38,120.50	13.4085	35,367.85	12.4403
284,400	38,134.00	13.4086	35,380.30	12.4403
284,500	38,147.50	13.4086	35,398.80	12.4425
284,600	38,161.00	13.4086	35,411.25	12.4425
284,700	38,174.50	13.4087	35,429.75	12.4446

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Imposable	Impôt dû	Taux 0/0	Impôt dû
284,800	38,188.00	13.4087	35,442.20	12.4446
284,900	38,201.50	13.4087	35,460.70	12.4467
285,000	38,215.00	13.4088	35,479.25	12.4489
285,100	38,228.50	13.4088	35,491.70	12.4489
285,200	38,242.00	13.4088	35,510.20	12.4510
285,300	38,255.50	13.4089	35,522.65	12.4510
285,400	38,269.00	13.4089	35,541.15	12.4531
285,500	38,282.50	13.4089	35,553.60	12.4531
285,600	38,296.00	13.4090	35,572.10	12.4552
285,700	38,309.50	13.4090	35,584.55	12.4552
285,800	38,323.00	13.4090	35,603.05	12.4573
285,900	38,336.50	13.4091	35,615.50	12.4573
286,000	38,350.00	13.4091	35,634.00	12.4594
286,100	38,363.50	13.4091	35,646.50	12.4594
286,200	38,377.00	13.4092	35,665.00	12.4616
286,300	38,390.50	13.4092	35,677.45	12.4616
286,400	38,404.00	13.4092	35,695.95	12.4637
286,500	38,417.50	13.4092	35,708.40	12.4637
286,600	38,431.00	13.4093	35,726.90	12.4658
286,700	38,444.50	13.4093	35,739.35	12.4658
286,800	38,458.00	13.4093	35,757.85	12.4679
286,900	38,471.50	13.4094	35,770.35	12.4679
287,000	38,485.00	13.4094	35,788.80	12.4700
287,100	38,498.50	13.4094	35,801.30	12.4700
287,200	38,512.00	13.4095	35,819.80	12.4721
287,300	38,525.50	13.4095	35,832.25	12.4721
287,400	38,539.00	13.4095	35,850.75	12.4742
287,500	38,552.50	13.4096	35,869.25	12.4763
287,600	38,566.00	13.4096	35,881.70	12.4763
287,700	38,579.50	13.4096	35,900.20	12.4783
287,800	38,593.00	13.4097	35,912.65	12.4783
287,900	38,606.50	13.4097	35,931.15	12.4804
288,000	38,620.00	13.4097	35,943.65	12.4804
288,100	38,633.50	13.4098	35,962.10	12.4825
288,200	38,647.00	13.4098	35,974.60	12.4825
288,300	38,660.50	13.4098	35,993.05	12.4846
288,400	38,674.00	13.4098	36,005.55	12.4846
288,500	38,687.50	13.4099	36,024.05	12.4867

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
288,600	38,701.00	13.4099	36,036.50	12.4867
288,700	38,714.50	13.4099	36,055.20	12.4888
288,800	38,728.00	13.4100	36,067.70	12.4888
288,900	38,741.50	13.4100	36,086.35	12.4909
289,000	38,755.00	13.4100	36,098.85	12.4909
289,100	38,768.50	13.4101	36,117.50	12.4931
289,200	38,782.00	13.4101	36,130.00	12.4931
289,300	38,795.50	13.4101	36,148.65	12.4952
289,400	38,809.00	13.4102	36,161.15	12.4952
289,500	38,822.50	13.4102	36,179.80	12.4973
289,600	38,836.00	13.4102	36,192.30	12.4973
289,700	38,849.50	13.4103	36,210.95	12.4995
289,800	38,863.00	13.4103	36,223.45	12.4995
289,900	38,876.50	13.4103	36,242.10	12.5016
290,000	38,890.00	13.4103	36,260.75	12.5037
290,100	38,903.50	13.4104	36,273.25	12.5037
290,200	38,917.00	13.4104	36,291.90	12.5058
290,300	38,930.50	13.4104	36,304.45	12.5058
290,400	38,944.00	13.4105	36,323.10	12.5079
290,500	38,957.50	13.4105	36,335.60	12.5079
290,600	38,971.00	13.4105	36,354.25	12.5101
290,700	38,984.50	13.4106	36,366.75	12.5101
290,800	38,998.00	13.4106	36,385.40	12.5122
290,900	39,011.50	13.4106	36,397.90	12.5122
291,000	39,025.00	13.4107	36,416.55	12.5143
291,100	39,038.50	13.4107	36,429.05	12.5143
291,200	39,052.00	13.4107	36,447.70	12.5164
291,300	39,065.50	13.4107	36,460.20	12.5164
291,400	39,079.00	13.4108	36,478.85	12.5185
291,500	39,092.50	13.4108	36,491.35	12.5185
291,600	39,106.00	13.4108	36,510.00	12.5206
291,700	39,119.50	13.4109	36,522.55	12.5206
291,800	39,133.00	13.4109	36,541.15	12.5227
291,900	39,146.50	13.4109	36,553.70	12.5227
292,000	39,160.00	13.4110	36,572.35	12.5248
292,100	39,173.50	13.4110	36,584.85	12.5248
292,200	39,187.00	13.4110	36,603.50	12.5269
292,300	39,200.50	13.4111	36,616.00	12.5269

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
292,400	39,214.00	13.4111	36,634.65	12.5289
292,500	39,227.50	13.4111	36,653.25	12.5310
292,600	39,241.00	13.4111	36,665.80	12.5310
292,700	39,254.50	13.4112	36,684.45	12.5331
292,800	39,268.00	13.4112	36,696.95	12.5331
292,900	39,281.50	13.4112	36,715.60	12.5352
293,000	39,295.00	13.4113	36,728.10	12.5352
293,100	39,308.50	13.4113	36,746.75	12.5373
293,200	39,322.00	13.4113	36,759.30	12.5373
293,300	39,335.50	13.4114	36,777.90	12.5393
293,400	39,349.00	13.4114	36,790.45	12.5393
293,500	39,362.50	13.4114	36,809.05	12.5414
293,600	39,376.00	13.4114	36,821.60	12.5414
293,700	39,389.50	13.4115	36,840.20	12.5435
293,800	39,403.00	13.4115	36,852.75	12.5435
293,900	39,416.50	13.4115	36,871.35	12.5455
294,000	39,430.00	13.4116	36,883.90	12.5455
294,100	39,443.50	13.4116	36,902.55	12.5476
294,200	39,457.00	13.4116	36,915.10	12.5476
294,300	39,470.50	13.4117	36,933.70	12.5497
294,400	39,484.00	13.4117	36,946.25	12.5497
294,500	39,497.50	13.4117	36,964.85	12.5517
294,600	39,511.00	13.4117	36,977.40	12.5517
294,700	39,524.50	13.4118	36,996.00	12.5538
294,800	39,538.00	13.4118	37,008.55	12.5538
294,900	39,551.50	13.4118	37,027.15	12.5558
295,000	39,565.00	13.4119	37,045.75	12.5579
295,100	39,578.50	13.4119	37,058.35	12.5579
295,200	39,592.00	13.4119	37,076.95	12.5599
295,300	39,605.50	13.4120	37,089.50	12.5599
295,400	39,619.00	13.4120	37,108.10	12.5620
295,500	39,632.50	13.4120	37,120.65	12.5620
295,600	39,646.00	13.4120	37,139.25	12.5640
295,700	39,659.50	13.4121	37,151.80	12.5640
295,800	39,673.00	13.4121	37,170.40	12.5661
295,900	39,686.50	13.4121	37,182.95	12.5661
296,000	39,700.00	13.4122	37,201.55	12.5681
296,100	39,713.50	13.4122	37,214.15	12.5681

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
296,200	39,727.00	13.4122	37,232.70	12.5701
296,300	39,740.50	13.4123	37,245.30	12.5701
296,400	39,754.00	13.4123	37,263.90	12.5722
296,500	39,767.50	13.4123	37,276.45	12.5722
296,600	39,781.00	13.4123	37,295.05	12.5742
296,700	39,794.50	13.4124	37,307.60	12.5742
296,800	39,808.00	13.4124	37,326.20	12.5762
296,900	39,821.50	13.4124	37,338.80	12.5762
297,000	39,835.00	13.4125	37,357.35	12.5782
297,100	39,848.50	13.4125	37,369.95	12.5782
297,200	39,862.00	13.4125	37,388.55	12.5803
297,300	39,875.50	13.4125	37,401.10	12.5803
297,400	39,889.00	13.4126	37,419.70	12.5823
297,500	39,902.50	13.4126	37,438.25	12.5843
297,600	39,916.00	13.4126	37,450.85	12.5843
297,700	39,929.50	13.4127	37,469.45	12.5863
297,800	39,943.00	13.4127	37,482.00	12.5863
297,900	39,956.50	13.4127	37,500.60	12.5883
298,000	39,970.00	13.4128	37,513.20	12.5883
298,100	39,983.50	13.4128	37,531.75	12.5903
298,200	39,997.00	13.4128	37,544.35	12.5903
298,300	40,010.50	13.4128	37,562.90	12.5923
298,400	40,024.00	13.4129	37,575.50	12.5923
298,500	40,037.50	13.4129	37,594.05	12.5943
298,600	40,051.00	13.4129	37,606.65	12.5943
298,700	40,064.50	13.4130	37,625.25	12.5963
298,800	40,078.00	13.4130	37,637.85	12.5963
298,900	40,091.50	13.4130	37,656.40	12.5983
299,000	40,105.00	13.4130	37,669.00	12.5983
299,100	40,118.50	13.4131	37,687.55	12.6003
299,200	40,132.00	13.4131	37,700.15	12.6003
299,300	40,145.50	13.4131	37,718.70	12.6023
299,400	40,159.00	13.4132	37,731.35	12.6023
299,500	40,172.50	13.4132	37,749.90	12.6043
299,600	40,186.00	13.4132	37,762.50	12.6043
299,700	40,199.50	13.4132	37,781.05	12.6063
299,800	40,213.00	13.4133	37,793.65	12.6063
299,900	40,226.50	13.4133	37,812.20	12.6083

Impôt cantonal et communal direct

Barème de référence

Table de calcul applicable dès le 1er janvier 2021

REVENU

Impôt de base (coefficient 1.0)

(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)

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Imposable	Impôt dû	Taux 0/0	Impôt dû
300,000	40,240.00	13.4133	37,830.75	12.6103
300,100	40,253.75	13.4134	37,843.40	12.6103
300,200	40,267.50	13.4136	37,861.95	12.6122
300,300	40,281.25	13.4137	37,874.55	12.6122
300,400	40,295.00	13.4138	37,893.10	12.6142
300,500	40,308.75	13.4139	37,905.70	12.6142
300,600	40,322.50	13.4140	37,924.25	12.6162
300,700	40,336.25	13.4141	37,936.85	12.6162
300,800	40,350.00	13.4142	37,955.40	12.6182
300,900	40,363.75	13.4143	37,968.05	12.6182
301,000	40,377.50	13.4145	37,986.60	12.6201
301,100	40,391.25	13.4146	37,999.20	12.6201
301,200	40,405.00	13.4147	38,017.75	12.6221
301,300	40,418.75	13.4148	38,030.35	12.6221
301,400	40,432.50	13.4149	38,048.90	12.6241
301,500	40,446.25	13.4150	38,061.55	12.6241
301,600	40,460.00	13.4151	38,080.10	12.6260
301,700	40,473.75	13.4152	38,092.70	12.6260
301,800	40,487.50	13.4153	38,111.25	12.6280
301,900	40,501.25	13.4155	38,123.85	12.6280
302,000	40,515.00	13.4156	38,142.40	12.6299
302,100	40,528.75	13.4157	38,155.05	12.6299
302,200	40,542.50	13.4158	38,173.55	12.6319
302,300	40,556.25	13.4159	38,186.20	12.6319
302,400	40,570.00	13.4160	38,204.75	12.6338
302,500	40,583.75	13.4161	38,223.25	12.6358
302,600	40,597.50	13.4162	38,235.90	12.6358
302,700	40,611.25	13.4163	38,254.45	12.6377
302,800	40,625.00	13.4164	38,267.05	12.6377
302,900	40,638.75	13.4166	38,285.60	12.6397
303,000	40,652.50	13.4167	38,298.25	12.6397
303,100	40,666.25	13.4168	38,316.75	12.6416
303,200	40,680.00	13.4169	38,329.40	12.6416
303,300	40,693.75	13.4170	38,347.95	12.6436
303,400	40,707.50	13.4171	38,360.55	12.6436
303,500	40,721.25	13.4172	38,379.10	12.6455
303,600	40,735.00	13.4173	38,391.75	12.6455
303,700	40,748.75	13.4174	38,410.25	12.6474

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
303,800	40,762.50	13.4175	38,422.90	12.6474
303,900	40,776.25	13.4177	38,441.45	12.6494
304,000	40,790.00	13.4178	38,454.10	12.6494
304,100	40,803.75	13.4179	38,472.60	12.6513
304,200	40,817.50	13.4180	38,485.25	12.6513
304,300	40,831.25	13.4181	38,503.75	12.6532
304,400	40,845.00	13.4182	38,516.40	12.6532
304,500	40,858.75	13.4183	38,534.95	12.6551
304,600	40,872.50	13.4184	38,547.60	12.6551
304,700	40,886.25	13.4185	38,566.10	12.6571
304,800	40,900.00	13.4186	38,578.75	12.6571
304,900	40,913.75	13.4187	38,597.25	12.6590
305,000	40,927.50	13.4189	38,615.75	12.6609
305,100	40,941.25	13.4190	38,628.45	12.6609
305,200	40,955.00	13.4191	38,646.95	12.6628
305,300	40,968.75	13.4192	38,659.60	12.6628
305,400	40,982.50	13.4193	38,678.10	12.6647
305,500	40,996.25	13.4194	38,690.75	12.6647
305,600	41,010.00	13.4195	38,709.25	12.6666
305,700	41,023.75	13.4196	38,721.95	12.6666
305,800	41,037.50	13.4197	38,740.45	12.6686
305,900	41,051.25	13.4198	38,753.10	12.6686
306,000	41,065.00	13.4199	38,771.60	12.6705
306,100	41,078.75	13.4200	38,784.25	12.6705
306,200	41,092.50	13.4202	38,802.75	12.6724
306,300	41,106.25	13.4203	38,815.45	12.6724
306,400	41,120.00	13.4204	38,833.95	12.6743
306,500	41,133.75	13.4205	38,846.60	12.6743
306,600	41,147.50	13.4206	38,865.10	12.6762
306,700	41,161.25	13.4207	38,877.80	12.6762
306,800	41,175.00	13.4208	38,896.30	12.6781
306,900	41,188.75	13.4209	38,908.95	12.6781
307,000	41,202.50	13.4210	38,927.45	12.6799
307,100	41,216.25	13.4211	38,940.15	12.6799
307,200	41,230.00	13.4212	38,958.60	12.6818
307,300	41,243.75	13.4213	38,971.30	12.6818
307,400	41,257.50	13.4214	38,989.80	12.6837
307,500	41,271.25	13.4215	39,008.25	12.6856

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
307,600	41,285.00	13.4217	39,020.95	12.6856
307,700	41,298.75	13.4218	39,039.45	12.6875
307,800	41,312.50	13.4219	39,052.15	12.6875
307,900	41,326.25	13.4220	39,071.00	12.6895
308,000	41,340.00	13.4221	39,083.70	12.6895
308,100	41,353.75	13.4222	39,102.55	12.6915
308,200	41,367.50	13.4223	39,115.25	12.6915
308,300	41,381.25	13.4224	39,134.10	12.6935
308,400	41,395.00	13.4225	39,146.80	12.6935
308,500	41,408.75	13.4226	39,165.65	12.6955
308,600	41,422.50	13.4227	39,178.35	12.6955
308,700	41,436.25	13.4228	39,197.20	12.6975
308,800	41,450.00	13.4229	39,209.90	12.6975
308,900	41,463.75	13.4230	39,228.75	12.6995
309,000	41,477.50	13.4231	39,241.45	12.6995
309,100	41,491.25	13.4232	39,260.30	12.7015
309,200	41,505.00	13.4234	39,273.00	12.7015
309,300	41,518.75	13.4235	39,291.85	12.7035
309,400	41,532.50	13.4236	39,304.60	12.7035
309,500	41,546.25	13.4237	39,323.45	12.7055
309,600	41,560.00	13.4238	39,336.15	12.7055
309,700	41,573.75	13.4239	39,355.00	12.7075
309,800	41,587.50	13.4240	39,367.70	12.7075
309,900	41,601.25	13.4241	39,386.55	12.7094
310,000	41,615.00	13.4242	39,405.40	12.7114
310,100	41,628.75	13.4243	39,418.10	12.7114
310,200	41,642.50	13.4244	39,436.95	12.7134
310,300	41,656.25	13.4245	39,449.65	12.7134
310,400	41,670.00	13.4246	39,468.50	12.7154
310,500	41,683.75	13.4247	39,481.20	12.7154
310,600	41,697.50	13.4248	39,500.05	12.7173
310,700	41,711.25	13.4249	39,512.75	12.7173
310,800	41,725.00	13.4250	39,531.60	12.7193
310,900	41,738.75	13.4251	39,544.35	12.7193
311,000	41,752.50	13.4252	39,563.15	12.7213
311,100	41,766.25	13.4253	39,575.90	12.7213
311,200	41,780.00	13.4254	39,594.70	12.7232
311,300	41,793.75	13.4256	39,607.45	12.7232



**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
311,400	41,807.50	13.4257	39,626.30	12.7252
311,500	41,821.25	13.4258	39,639.00	12.7252
311,600	41,835.00	13.4259	39,657.85	12.7272
311,700	41,848.75	13.4260	39,670.55	12.7272
311,800	41,862.50	13.4261	39,689.40	12.7291
311,900	41,876.25	13.4262	39,702.10	12.7291
312,000	41,890.00	13.4263	39,720.95	12.7311
312,100	41,903.75	13.4264	39,733.70	12.7311
312,200	41,917.50	13.4265	39,752.50	12.7330
312,300	41,931.25	13.4266	39,765.25	12.7330
312,400	41,945.00	13.4267	39,784.05	12.7350
312,500	41,958.75	13.4268	39,802.90	12.7369
312,600	41,972.50	13.4269	39,815.60	12.7369
312,700	41,986.25	13.4270	39,834.45	12.7389
312,800	42,000.00	13.4271	39,847.20	12.7389
312,900	42,013.75	13.4272	39,866.00	12.7408
313,000	42,027.50	13.4273	39,878.75	12.7408
313,100	42,041.25	13.4274	39,897.55	12.7428
313,200	42,055.00	13.4275	39,910.30	12.7428
313,300	42,068.75	13.4276	39,929.10	12.7447
313,400	42,082.50	13.4277	39,941.85	12.7447
313,500	42,096.25	13.4278	39,960.65	12.7466
313,600	42,110.00	13.4279	39,973.40	12.7466
313,700	42,123.75	13.4280	39,992.25	12.7486
313,800	42,137.50	13.4281	40,005.00	12.7486
313,900	42,151.25	13.4282	40,023.80	12.7505
314,000	42,165.00	13.4283	40,036.55	12.7505
314,100	42,178.75	13.4284	40,055.35	12.7524
314,200	42,192.50	13.4285	40,068.10	12.7524
314,300	42,206.25	13.4287	40,086.90	12.7543
314,400	42,220.00	13.4288	40,099.65	12.7543
314,500	42,233.75	13.4289	40,118.45	12.7563
314,600	42,247.50	13.4290	40,131.20	12.7563
314,700	42,261.25	13.4291	40,150.05	12.7582
314,800	42,275.00	13.4292	40,162.80	12.7582
314,900	42,288.75	13.4293	40,181.60	12.7601
315,000	42,302.50	13.4294	40,200.40	12.7620
315,100	42,316.25	13.4295	40,213.15	12.7620

Impôt cantonal et communal direct

Barème de référence

Table de calcul applicable dès le 1er janvier 2021

REVENU

Impôt de base (coefficient 1.0)

(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)

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Imposable	Impôt dû	Taux 0/0	Impôt dû
315,200	42,330.00	13.4296	40,231.95	12.7639
315,300	42,343.75	13.4297	40,244.70	12.7639
315,400	42,357.50	13.4298	40,263.50	12.7659
315,500	42,371.25	13.4299	40,276.25	12.7659
315,600	42,385.00	13.4300	40,295.05	12.7678
315,700	42,398.75	13.4301	40,307.85	12.7678
315,800	42,412.50	13.4302	40,326.60	12.7697
315,900	42,426.25	13.4303	40,339.40	12.7697
316,000	42,440.00	13.4304	40,358.20	12.7716
316,100	42,453.75	13.4305	40,370.95	12.7716
316,200	42,467.50	13.4306	40,389.75	12.7735
316,300	42,481.25	13.4307	40,402.50	12.7735
316,400	42,495.00	13.4308	40,421.30	12.7754
316,500	42,508.75	13.4309	40,434.10	12.7754
316,600	42,522.50	13.4310	40,452.85	12.7773
316,700	42,536.25	13.4311	40,465.65	12.7773
316,800	42,550.00	13.4312	40,484.40	12.7792
316,900	42,563.75	13.4313	40,497.20	12.7792
317,000	42,577.50	13.4314	40,516.00	12.7811
317,100	42,591.25	13.4315	40,528.75	12.7811
317,200	42,605.00	13.4316	40,547.55	12.7830
317,300	42,618.75	13.4317	40,560.35	12.7830
317,400	42,632.50	13.4318	40,579.10	12.7848
317,500	42,646.25	13.4319	40,597.90	12.7867
317,600	42,660.00	13.4320	40,610.65	12.7867
317,700	42,673.75	13.4321	40,629.45	12.7886
317,800	42,687.50	13.4322	40,642.25	12.7886
317,900	42,701.25	13.4323	40,661.00	12.7905
318,000	42,715.00	13.4324	40,673.80	12.7905
318,100	42,728.75	13.4325	40,692.55	12.7924
318,200	42,742.50	13.4326	40,705.35	12.7924
318,300	42,756.25	13.4327	40,724.15	12.7943
318,400	42,770.00	13.4328	40,736.90	12.7943
318,500	42,783.75	13.4329	40,755.70	12.7961
318,600	42,797.50	13.4330	40,768.50	12.7961
318,700	42,811.25	13.4331	40,787.25	12.7980
318,800	42,825.00	13.4332	40,800.05	12.7980
318,900	42,838.75	13.4333	40,818.80	12.7999

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
319,000	42,852.50	13.4334	40,831.60	12.7999
319,100	42,866.25	13.4335	40,850.40	12.8017
319,200	42,880.00	13.4336	40,863.20	12.8017
319,300	42,893.75	13.4337	40,881.95	12.8036
319,400	42,907.50	13.4338	40,894.75	12.8036
319,500	42,921.25	13.4339	40,913.50	12.8055
319,600	42,935.00	13.4340	40,926.30	12.8055
319,700	42,948.75	13.4341	40,945.05	12.8073
319,800	42,962.50	13.4342	40,957.90	12.8073
319,900	42,976.25	13.4343	40,976.65	12.8092
320,000	42,990.00	13.4344	40,995.40	12.8111
320,100	43,003.75	13.4345	41,008.20	12.8111
320,200	43,017.50	13.4346	41,026.95	12.8129
320,300	43,031.25	13.4347	41,039.75	12.8129
320,400	43,045.00	13.4348	41,058.50	12.8148
320,500	43,058.75	13.4349	41,071.30	12.8148
320,600	43,072.50	13.4350	41,090.05	12.8166
320,700	43,086.25	13.4351	41,102.90	12.8166
320,800	43,100.00	13.4352	41,121.65	12.8185
320,900	43,113.75	13.4353	41,134.45	12.8185
321,000	43,127.50	13.4354	41,153.20	12.8203
321,100	43,141.25	13.4355	41,166.00	12.8203
321,200	43,155.00	13.4356	41,184.75	12.8222
321,300	43,168.75	13.4357	41,197.60	12.8222
321,400	43,182.50	13.4357	41,216.35	12.8240
321,500	43,196.25	13.4358	41,229.15	12.8240
321,600	43,210.00	13.4359	41,247.90	12.8258
321,700	43,223.75	13.4360	41,260.70	12.8258
321,800	43,237.50	13.4361	41,279.45	12.8277
321,900	43,251.25	13.4362	41,292.30	12.8277
322,000	43,265.00	13.4363	41,311.00	12.8295
322,100	43,278.75	13.4364	41,323.85	12.8295
322,200	43,292.50	13.4365	41,342.60	12.8313
322,300	43,306.25	13.4366	41,355.40	12.8313
322,400	43,320.00	13.4367	41,374.15	12.8332
322,500	43,333.75	13.4368	41,392.90	12.8350
322,600	43,347.50	13.4369	41,405.70	12.8350
322,700	43,361.25	13.4370	41,424.45	12.8368

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
322,800	43,375.00	13.4371	41,437.30	12.8368
322,900	43,388.75	13.4372	41,456.00	12.8387
323,000	43,402.50	13.4373	41,468.85	12.8387
323,100	43,416.25	13.4374	41,487.60	12.8405
323,200	43,430.00	13.4375	41,500.40	12.8405
323,300	43,443.75	13.4376	41,519.15	12.8423
323,400	43,457.50	13.4377	41,532.00	12.8423
323,500	43,471.25	13.4378	41,550.70	12.8441
323,600	43,485.00	13.4379	41,563.55	12.8441
323,700	43,498.75	13.4380	41,582.30	12.8459
323,800	43,512.50	13.4381	41,595.10	12.8459
323,900	43,526.25	13.4382	41,613.85	12.8477
324,000	43,540.00	13.4383	41,626.70	12.8477
324,100	43,553.75	13.4384	41,645.40	12.8496
324,200	43,567.50	13.4385	41,658.25	12.8496
324,300	43,581.25	13.4386	41,676.95	12.8514
324,400	43,595.00	13.4387	41,689.85	12.8514
324,500	43,608.75	13.4388	41,708.55	12.8532
324,600	43,622.50	13.4388	41,721.40	12.8532
324,700	43,636.25	13.4389	41,740.10	12.8550
324,800	43,650.00	13.4390	41,752.95	12.8550
324,900	43,663.75	13.4391	41,771.70	12.8568
325,000	43,677.50	13.4392	41,790.40	12.8586
325,100	43,691.25	13.4393	41,803.25	12.8586
325,200	43,705.00	13.4394	41,821.95	12.8604
325,300	43,718.75	13.4395	41,834.80	12.8604
325,400	43,732.50	13.4396	41,853.50	12.8622
325,500	43,746.25	13.4397	41,866.40	12.8622
325,600	43,760.00	13.4398	41,885.10	12.8640
325,700	43,773.75	13.4399	41,897.95	12.8640
325,800	43,787.50	13.4400	41,916.65	12.8658
325,900	43,801.25	13.4401	41,929.50	12.8658
326,000	43,815.00	13.4402	41,948.20	12.8676
326,100	43,828.75	13.4403	41,961.10	12.8676
326,200	43,842.50	13.4404	41,979.80	12.8693
326,300	43,856.25	13.4405	41,992.65	12.8693
326,400	43,870.00	13.4406	42,011.35	12.8711
326,500	43,883.75	13.4407	42,024.20	12.8711

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
326,600	43,897.50	13.4408	42,042.90	12.8729
326,700	43,911.25	13.4408	42,055.80	12.8729
326,800	43,925.00	13.4409	42,074.50	12.8747
326,900	43,938.75	13.4410	42,087.35	12.8747
327,000	43,952.50	13.4411	42,106.05	12.8765
327,100	43,966.25	13.4412	42,118.95	12.8765
327,200	43,980.00	13.4413	42,138.00	12.8784
327,300	43,993.75	13.4414	42,150.90	12.8784
327,400	44,007.50	13.4415	42,169.95	12.8803
327,500	44,021.25	13.4416	42,189.05	12.8821
327,600	44,035.00	13.4417	42,201.90	12.8821
327,700	44,048.75	13.4418	42,221.00	12.8840
327,800	44,062.50	13.4419	42,233.90	12.8840
327,900	44,076.25	13.4420	42,252.95	12.8859
328,000	44,090.00	13.4421	42,265.85	12.8859
328,100	44,103.75	13.4422	42,284.90	12.8878
328,200	44,117.50	13.4423	42,297.80	12.8878
328,300	44,131.25	13.4424	42,316.85	12.8897
328,400	44,145.00	13.4424	42,329.75	12.8897
328,500	44,158.75	13.4425	42,348.80	12.8916
328,600	44,172.50	13.4426	42,361.70	12.8916
328,700	44,186.25	13.4427	42,380.75	12.8934
328,800	44,200.00	13.4428	42,393.65	12.8934
328,900	44,213.75	13.4429	42,412.70	12.8953
329,000	44,227.50	13.4430	42,425.60	12.8953
329,100	44,241.25	13.4431	42,444.65	12.8972
329,200	44,255.00	13.4432	42,457.55	12.8972
329,300	44,268.75	13.4433	42,476.60	12.8991
329,400	44,282.50	13.4434	42,489.50	12.8991
329,500	44,296.25	13.4435	42,508.60	12.9009
329,600	44,310.00	13.4436	42,521.50	12.9009
329,700	44,323.75	13.4437	42,540.55	12.9028
329,800	44,337.50	13.4438	42,553.45	12.9028
329,900	44,351.25	13.4438	42,572.50	12.9047
330,000	44,365.00	13.4439	42,591.55	12.9065
330,100	44,378.75	13.4440	42,604.45	12.9065
330,200	44,392.50	13.4441	42,623.50	12.9084
330,300	44,406.25	13.4442	42,636.40	12.9084

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
330,400	44,420.00	13.4443	42,655.45	12.9102
330,500	44,433.75	13.4444	42,668.35	12.9102
330,600	44,447.50	13.4445	42,687.40	12.9121
330,700	44,461.25	13.4446	42,700.30	12.9121
330,800	44,475.00	13.4447	42,719.35	12.9140
330,900	44,488.75	13.4448	42,732.25	12.9140
331,000	44,502.50	13.4449	42,751.30	12.9158
331,100	44,516.25	13.4450	42,764.25	12.9158
331,200	44,530.00	13.4450	42,783.25	12.9177
331,300	44,543.75	13.4451	42,796.20	12.9177
331,400	44,557.50	13.4452	42,815.25	12.9195
331,500	44,571.25	13.4453	42,828.15	12.9195
331,600	44,585.00	13.4454	42,847.20	12.9213
331,700	44,598.75	13.4455	42,860.10	12.9213
331,800	44,612.50	13.4456	42,879.15	12.9232
331,900	44,626.25	13.4457	42,892.05	12.9232
332,000	44,640.00	13.4458	42,911.10	12.9250
332,100	44,653.75	13.4459	42,924.00	12.9250
332,200	44,667.50	13.4460	42,943.05	12.9269
332,300	44,681.25	13.4461	42,956.00	12.9269
332,400	44,695.00	13.4461	42,975.00	12.9287
332,500	44,708.75	13.4462	42,994.05	12.9305
332,600	44,722.50	13.4463	43,006.95	12.9305
332,700	44,736.25	13.4464	43,026.00	12.9324
332,800	44,750.00	13.4465	43,038.95	12.9324
332,900	44,763.75	13.4466	43,057.95	12.9342
333,000	44,777.50	13.4467	43,070.90	12.9342
333,100	44,791.25	13.4468	43,089.90	12.9360
333,200	44,805.00	13.4469	43,102.85	12.9360
333,300	44,818.75	13.4470	43,121.85	12.9379
333,400	44,832.50	13.4471	43,134.80	12.9379
333,500	44,846.25	13.4472	43,153.80	12.9397
333,600	44,860.00	13.4472	43,166.75	12.9397
333,700	44,873.75	13.4473	43,185.80	12.9415
333,800	44,887.50	13.4474	43,198.70	12.9415
333,900	44,901.25	13.4475	43,217.75	12.9433
334,000	44,915.00	13.4476	43,230.70	12.9433
334,100	44,928.75	13.4477	43,249.70	12.9451

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
334,200	44,942.50	13.4478	43,262.65	12.9451
334,300	44,956.25	13.4479	43,281.65	12.9470
334,400	44,970.00	13.4480	43,294.60	12.9470
334,500	44,983.75	13.4481	43,313.60	12.9488
334,600	44,997.50	13.4481	43,326.55	12.9488
334,700	45,011.25	13.4482	43,345.55	12.9506
334,800	45,025.00	13.4483	43,358.50	12.9506
334,900	45,038.75	13.4484	43,377.55	12.9524
335,000	45,052.50	13.4485	43,396.55	12.9542
335,100	45,066.25	13.4486	43,409.50	12.9542
335,200	45,080.00	13.4487	43,428.50	12.9560
335,300	45,093.75	13.4488	43,441.45	12.9560
335,400	45,107.50	13.4489	43,460.45	12.9578
335,500	45,121.25	13.4490	43,473.40	12.9578
335,600	45,135.00	13.4490	43,492.40	12.9596
335,700	45,148.75	13.4491	43,505.35	12.9596
335,800	45,162.50	13.4492	43,524.35	12.9614
335,900	45,176.25	13.4493	43,537.35	12.9614
336,000	45,190.00	13.4494	43,556.35	12.9632
336,100	45,203.75	13.4495	43,569.30	12.9632
336,200	45,217.50	13.4496	43,588.30	12.9650
336,300	45,231.25	13.4497	43,601.25	12.9650
336,400	45,245.00	13.4498	43,620.25	12.9668
336,500	45,258.75	13.4499	43,633.20	12.9668
336,600	45,272.50	13.4499	43,652.20	12.9686
336,700	45,286.25	13.4500	43,665.20	12.9686
336,800	45,300.00	13.4501	43,684.15	12.9704
336,900	45,313.75	13.4502	43,697.15	12.9704
337,000	45,327.50	13.4503	43,716.15	12.9721
337,100	45,341.25	13.4504	43,729.10	12.9721
337,200	45,355.00	13.4505	43,748.10	12.9739
337,300	45,368.75	13.4506	43,761.05	12.9739
337,400	45,382.50	13.4507	43,780.05	12.9757
337,500	45,396.25	13.4507	43,799.05	12.9775
337,600	45,410.00	13.4508	43,812.00	12.9775
337,700	45,423.75	13.4509	43,831.00	12.9793
337,800	45,437.50	13.4510	43,844.00	12.9793
337,900	45,451.25	13.4511	43,862.95	12.9810

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
338,000	45,465.00	13.4512	43,875.95	12.9810
338,100	45,478.75	13.4513	43,894.90	12.9828
338,200	45,492.50	13.4514	43,907.90	12.9828
338,300	45,506.25	13.4514	43,926.90	12.9846
338,400	45,520.00	13.4515	43,939.85	12.9846
338,500	45,533.75	13.4516	43,958.85	12.9864
338,600	45,547.50	13.4517	43,971.85	12.9864
338,700	45,561.25	13.4518	43,990.80	12.9881
338,800	45,575.00	13.4519	44,003.80	12.9881
338,900	45,588.75	13.4520	44,022.75	12.9899
339,000	45,602.50	13.4521	44,035.75	12.9899
339,100	45,616.25	13.4522	44,054.75	12.9917
339,200	45,630.00	13.4522	44,067.70	12.9917
339,300	45,643.75	13.4523	44,086.70	12.9934
339,400	45,657.50	13.4524	44,099.70	12.9934
339,500	45,671.25	13.4525	44,118.65	12.9952
339,600	45,685.00	13.4526	44,131.65	12.9952
339,700	45,698.75	13.4527	44,150.60	12.9969
339,800	45,712.50	13.4528	44,163.60	12.9969
339,900	45,726.25	13.4529	44,182.60	12.9987
340,000	45,740.00	13.4529	44,201.55	13.0005
340,100	45,753.75	13.4530	44,214.55	13.0005
340,200	45,767.50	13.4531	44,233.50	13.0022
340,300	45,781.25	13.4532	44,246.50	13.0022
340,400	45,795.00	13.4533	44,265.45	13.0040
340,500	45,808.75	13.4534	44,278.45	13.0040
340,600	45,822.50	13.4535	44,297.40	13.0057
340,700	45,836.25	13.4536	44,310.45	13.0057
340,800	45,850.00	13.4536	44,329.40	13.0074
340,900	45,863.75	13.4537	44,342.40	13.0074
341,000	45,877.50	13.4538	44,361.35	13.0092
341,100	45,891.25	13.4539	44,374.35	13.0092
341,200	45,905.00	13.4540	44,393.30	13.0109
341,300	45,918.75	13.4541	44,406.30	13.0109
341,400	45,932.50	13.4542	44,425.30	13.0127
341,500	45,946.25	13.4542	44,438.30	13.0127
341,600	45,960.00	13.4543	44,457.25	13.0144
341,700	45,973.75	13.4544	44,470.25	13.0144



**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Imposable	Impôt dû	Taux 0/0	Impôt dû
341,800	45,987.50	13.4545	44,489.20	13.0162
341,900	46,001.25	13.4546	44,502.20	13.0162
342,000	46,015.00	13.4547	44,521.15	13.0179
342,100	46,028.75	13.4548	44,534.20	13.0179
342,200	46,042.50	13.4549	44,553.15	13.0196
342,300	46,056.25	13.4549	44,566.15	13.0196
342,400	46,070.00	13.4550	44,585.10	13.0213
342,500	46,083.75	13.4551	44,604.05	13.0231
342,600	46,097.50	13.4552	44,617.05	13.0231
342,700	46,111.25	13.4553	44,636.00	13.0248
342,800	46,125.00	13.4554	44,649.05	13.0248
342,900	46,138.75	13.4555	44,667.95	13.0265
343,000	46,152.50	13.4555	44,681.00	13.0265
343,100	46,166.25	13.4556	44,699.95	13.0283
343,200	46,180.00	13.4557	44,712.95	13.0283
343,300	46,193.75	13.4558	44,731.90	13.0300
343,400	46,207.50	13.4559	44,744.90	13.0300
343,500	46,221.25	13.4560	44,763.85	13.0317
343,600	46,235.00	13.4561	44,776.90	13.0317
343,700	46,248.75	13.4561	44,795.80	13.0334
343,800	46,262.50	13.4562	44,808.85	13.0334
343,900	46,276.25	13.4563	44,827.80	13.0351
344,000	46,290.00	13.4564	44,840.80	13.0351
344,100	46,303.75	13.4565	44,859.75	13.0368
344,200	46,317.50	13.4566	44,872.80	13.0368
344,300	46,331.25	13.4567	44,891.70	13.0385
344,400	46,345.00	13.4567	44,904.75	13.0385
344,500	46,358.75	13.4568	44,923.70	13.0403
344,600	46,372.50	13.4569	44,936.75	13.0403
344,700	46,386.25	13.4570	44,955.65	13.0420
344,800	46,400.00	13.4571	44,968.70	13.0420
344,900	46,413.75	13.4572	44,987.60	13.0437
345,000	46,427.50	13.4572	45,006.55	13.0454
345,100	46,441.25	13.4573	45,019.60	13.0454
345,200	46,455.00	13.4574	45,038.50	13.0471
345,300	46,468.75	13.4575	45,051.55	13.0471
345,400	46,482.50	13.4576	45,070.45	13.0488
345,500	46,496.25	13.4577	45,083.50	13.0488

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Imposable	Impôt dû	Taux 0/0	Impôt dû
345,600	46,510.00	13.4578	45,102.45	13.0505
345,700	46,523.75	13.4578	45,115.50	13.0505
345,800	46,537.50	13.4579	45,134.40	13.0522
345,900	46,551.25	13.4580	45,147.45	13.0522
346,000	46,565.00	13.4581	45,166.35	13.0539
346,100	46,578.75	13.4582	45,179.40	13.0539
346,200	46,592.50	13.4583	45,198.35	13.0556
346,300	46,606.25	13.4583	45,211.40	13.0556
346,400	46,620.00	13.4584	45,230.50	13.0573
346,500	46,633.75	13.4585	45,243.55	13.0573
346,600	46,647.50	13.4586	45,262.65	13.0590
346,700	46,661.25	13.4587	45,275.70	13.0590
346,800	46,675.00	13.4588	45,294.80	13.0608
346,900	46,688.75	13.4588	45,307.85	13.0608
347,000	46,702.50	13.4589	45,326.95	13.0625
347,100	46,716.25	13.4590	45,340.05	13.0625
347,200	46,730.00	13.4591	45,359.15	13.0643
347,300	46,743.75	13.4592	45,372.20	13.0643
347,400	46,757.50	13.4593	45,391.30	13.0660
347,500	46,771.25	13.4594	45,410.40	13.0677
347,600	46,785.00	13.4594	45,423.45	13.0677
347,700	46,798.75	13.4595	45,442.55	13.0695
347,800	46,812.50	13.4596	45,455.60	13.0695
347,900	46,826.25	13.4597	45,474.70	13.0712
348,000	46,840.00	13.4598	45,487.75	13.0712
348,100	46,853.75	13.4599	45,506.85	13.0729
348,200	46,867.50	13.4599	45,519.95	13.0729
348,300	46,881.25	13.4600	45,539.00	13.0747
348,400	46,895.00	13.4601	45,552.10	13.0747
348,500	46,908.75	13.4602	45,571.20	13.0764
348,600	46,922.50	13.4603	45,584.25	13.0764
348,700	46,936.25	13.4604	45,603.35	13.0781
348,800	46,950.00	13.4604	45,616.40	13.0781
348,900	46,963.75	13.4605	45,635.50	13.0798
349,000	46,977.50	13.4606	45,648.60	13.0798
349,100	46,991.25	13.4607	45,667.65	13.0815
349,200	47,005.00	13.4608	45,680.75	13.0815
349,300	47,018.75	13.4609	45,699.85	13.0833

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
349,400	47,032.50	13.4609	45,712.90	13.0833
349,500	47,046.25	13.4610	45,732.00	13.0850
349,600	47,060.00	13.4611	45,745.05	13.0850
349,700	47,073.75	13.4612	45,764.15	13.0867
349,800	47,087.50	13.4613	45,777.25	13.0867
349,900	47,101.25	13.4613	45,796.30	13.0884
350,000	47,115.00	13.4614	45,815.40	13.0901
350,100	47,128.75	13.4615	45,828.45	13.0901
350,200	47,142.50	13.4616	45,847.55	13.0918
350,300	47,156.25	13.4617	45,860.65	13.0918
350,400	47,170.00	13.4618	45,879.70	13.0935
350,500	47,183.75	13.4618	45,892.80	13.0935
350,600	47,197.50	13.4619	45,911.85	13.0952
350,700	47,211.25	13.4620	45,924.95	13.0952
350,800	47,225.00	13.4621	45,944.05	13.0969
350,900	47,238.75	13.4622	45,957.15	13.0969
351,000	47,252.50	13.4623	45,976.20	13.0986
351,100	47,266.25	13.4623	45,989.30	13.0986
351,200	47,280.00	13.4624	46,008.35	13.1003
351,300	47,293.75	13.4625	46,021.45	13.1003
351,400	47,307.50	13.4626	46,040.50	13.1020
351,500	47,321.25	13.4627	46,053.60	13.1020
351,600	47,335.00	13.4627	46,072.70	13.1037
351,700	47,348.75	13.4628	46,085.80	13.1037
351,800	47,362.50	13.4629	46,104.85	13.1054
351,900	47,376.25	13.4630	46,117.95	13.1054
352,000	47,390.00	13.4631	46,137.00	13.1071
352,100	47,403.75	13.4631	46,150.10	13.1071
352,200	47,417.50	13.4632	46,169.15	13.1088
352,300	47,431.25	13.4633	46,182.30	13.1088
352,400	47,445.00	13.4634	46,201.35	13.1105
352,500	47,458.75	13.4635	46,220.40	13.1122
352,600	47,472.50	13.4636	46,233.50	13.1122
352,700	47,486.25	13.4636	46,252.55	13.1138
352,800	47,500.00	13.4637	46,265.65	13.1138
352,900	47,513.75	13.4638	46,284.70	13.1155
353,000	47,527.50	13.4639	46,297.85	13.1155
353,100	47,541.25	13.4640	46,316.85	13.1172

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Imposable	Impôt dû	Taux 0/0	Impôt dû
353,200	47,555.00	13.4640	46,330.00	13.1172
353,300	47,568.75	13.4641	46,349.05	13.1189
353,400	47,582.50	13.4642	46,362.15	13.1189
353,500	47,596.25	13.4643	46,381.20	13.1206
353,600	47,610.00	13.4644	46,394.30	13.1206
353,700	47,623.75	13.4644	46,413.35	13.1222
353,800	47,637.50	13.4645	46,426.50	13.1222
353,900	47,651.25	13.4646	46,445.55	13.1239
354,000	47,665.00	13.4647	46,458.65	13.1239
354,100	47,678.75	13.4648	46,477.70	13.1256
354,200	47,692.50	13.4649	46,490.80	13.1256
354,300	47,706.25	13.4649	46,509.85	13.1273
354,400	47,720.00	13.4650	46,523.00	13.1273
354,500	47,733.75	13.4651	46,542.00	13.1289
354,600	47,747.50	13.4652	46,555.15	13.1289
354,700	47,761.25	13.4653	46,574.20	13.1306
354,800	47,775.00	13.4653	46,587.30	13.1306
354,900	47,788.75	13.4654	46,606.35	13.1322
355,000	47,802.50	13.4655	46,625.40	13.1339
355,100	47,816.25	13.4656	46,638.50	13.1339
355,200	47,830.00	13.4657	46,657.55	13.1356
355,300	47,843.75	13.4657	46,670.70	13.1356
355,400	47,857.50	13.4658	46,689.70	13.1372
355,500	47,871.25	13.4659	46,702.85	13.1372
355,600	47,885.00	13.4660	46,721.90	13.1389
355,700	47,898.75	13.4661	46,735.00	13.1389
355,800	47,912.50	13.4661	46,754.05	13.1405
355,900	47,926.25	13.4662	46,767.20	13.1405
356,000	47,940.00	13.4663	46,786.20	13.1422
356,100	47,953.75	13.4664	46,799.35	13.1422
356,200	47,967.50	13.4665	46,818.35	13.1438
356,300	47,981.25	13.4665	46,831.50	13.1438
356,400	47,995.00	13.4666	46,850.55	13.1455
356,500	48,008.75	13.4667	46,863.70	13.1455
356,600	48,022.50	13.4668	46,882.70	13.1471
356,700	48,036.25	13.4668	46,895.85	13.1471
356,800	48,050.00	13.4669	46,914.85	13.1488
356,900	48,063.75	13.4670	46,928.00	13.1488

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
357,000	48,077.50	13.4671	46,947.05	13.1504
357,100	48,091.25	13.4672	46,960.20	13.1504
357,200	48,105.00	13.4672	46,979.20	13.1521
357,300	48,118.75	13.4673	46,992.35	13.1521
357,400	48,132.50	13.4674	47,011.35	13.1537
357,500	48,146.25	13.4675	47,030.40	13.1554
357,600	48,160.00	13.4676	47,043.55	13.1554
357,700	48,173.75	13.4676	47,062.55	13.1570
357,800	48,187.50	13.4677	47,075.70	13.1570
357,900	48,201.25	13.4678	47,094.70	13.1586
358,000	48,215.00	13.4679	47,107.90	13.1586
358,100	48,228.75	13.4680	47,126.90	13.1603
358,200	48,242.50	13.4680	47,140.05	13.1603
358,300	48,256.25	13.4681	47,159.05	13.1619
358,400	48,270.00	13.4682	47,172.20	13.1619
358,500	48,283.75	13.4683	47,191.20	13.1635
358,600	48,297.50	13.4683	47,204.40	13.1635
358,700	48,311.25	13.4684	47,223.40	13.1651
358,800	48,325.00	13.4685	47,236.55	13.1651
358,900	48,338.75	13.4686	47,255.55	13.1668
359,000	48,352.50	13.4687	47,268.70	13.1668
359,100	48,366.25	13.4687	47,287.70	13.1684
359,200	48,380.00	13.4688	47,300.90	13.1684
359,300	48,393.75	13.4689	47,319.90	13.1700
359,400	48,407.50	13.4690	47,333.05	13.1700
359,500	48,421.25	13.4691	47,352.05	13.1716
359,600	48,435.00	13.4691	47,365.25	13.1716
359,700	48,448.75	13.4692	47,384.20	13.1733
359,800	48,462.50	13.4693	47,397.40	13.1733
359,900	48,476.25	13.4694	47,416.40	13.1749
360,000	48,490.00	13.4694	47,435.40	13.1765
360,100	48,503.75	13.4695	47,448.55	13.1765
360,200	48,517.50	13.4696	47,467.55	13.1781
360,300	48,531.25	13.4697	47,480.75	13.1781
360,400	48,545.00	13.4698	47,499.70	13.1797
360,500	48,558.75	13.4698	47,512.90	13.1797
360,600	48,572.50	13.4699	47,531.90	13.1813
360,700	48,586.25	13.4700	47,545.05	13.1813

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
360,800	48,600.00	13.4701	47,564.05	13.1829
360,900	48,613.75	13.4701	47,577.25	13.1829
361,000	48,627.50	13.4702	47,596.20	13.1845
361,100	48,641.25	13.4703	47,609.40	13.1845
361,200	48,655.00	13.4704	47,628.40	13.1862
361,300	48,668.75	13.4705	47,641.60	13.1862
361,400	48,682.50	13.4705	47,660.55	13.1878
361,500	48,696.25	13.4706	47,673.75	13.1878
361,600	48,710.00	13.4707	47,692.75	13.1894
361,700	48,723.75	13.4708	47,705.90	13.1894
361,800	48,737.50	13.4708	47,724.90	13.1910
361,900	48,751.25	13.4709	47,738.10	13.1910
362,000	48,765.00	13.4710	47,757.05	13.1926
362,100	48,778.75	13.4711	47,770.25	13.1926
362,200	48,792.50	13.4711	47,789.25	13.1942
362,300	48,806.25	13.4712	47,802.45	13.1942
362,400	48,820.00	13.4713	47,821.40	13.1958
362,500	48,833.75	13.4714	47,840.40	13.1973
362,600	48,847.50	13.4715	47,853.60	13.1973
362,700	48,861.25	13.4715	47,872.55	13.1989
362,800	48,875.00	13.4716	47,885.75	13.1989
362,900	48,888.75	13.4717	47,904.70	13.2005
363,000	48,902.50	13.4718	47,917.90	13.2005
363,100	48,916.25	13.4718	47,936.90	13.2021
363,200	48,930.00	13.4719	47,950.10	13.2021
363,300	48,943.75	13.4720	47,969.05	13.2037
363,400	48,957.50	13.4721	47,982.25	13.2037
363,500	48,971.25	13.4721	48,001.25	13.2053
363,600	48,985.00	13.4722	48,014.45	13.2053
363,700	48,998.75	13.4723	48,033.40	13.2069
363,800	49,012.50	13.4724	48,046.60	13.2069
363,900	49,026.25	13.4725	48,065.55	13.2085
364,000	49,040.00	13.4725	48,078.80	13.2085
364,100	49,053.75	13.4726	48,097.75	13.2100
364,200	49,067.50	13.4727	48,110.95	13.2100
364,300	49,081.25	13.4728	48,129.90	13.2116
364,400	49,095.00	13.4728	48,143.15	13.2116
364,500	49,108.75	13.4729	48,162.10	13.2132

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
364,600	49,122.50	13.4730	48,175.30	13.2132
364,700	49,136.25	13.4731	48,194.25	13.2148
364,800	49,150.00	13.4731	48,207.45	13.2148
364,900	49,163.75	13.4732	48,226.45	13.2163
365,000	49,177.50	13.4733	48,245.40	13.2179
365,100	49,191.25	13.4734	48,258.60	13.2179
365,200	49,205.00	13.4734	48,277.55	13.2195
365,300	49,218.75	13.4735	48,290.75	13.2195
365,400	49,232.50	13.4736	48,309.75	13.2211
365,500	49,246.25	13.4737	48,322.95	13.2211
365,600	49,260.00	13.4737	48,341.90	13.2226
365,700	49,273.75	13.4738	48,355.10	13.2226
365,800	49,287.50	13.4739	48,374.05	13.2242
365,900	49,301.25	13.4740	48,387.30	13.2242
366,000	49,315.00	13.4740	48,406.25	13.2257
366,100	49,328.75	13.4741	48,419.45	13.2257
366,200	49,342.50	13.4742	48,438.40	13.2273
366,300	49,356.25	13.4743	48,451.65	13.2273
366,400	49,370.00	13.4743	48,470.60	13.2289
366,500	49,383.75	13.4744	48,483.80	13.2289
366,600	49,397.50	13.4745	48,502.75	13.2304
366,700	49,411.25	13.4746	48,516.00	13.2304
366,800	49,425.00	13.4746	48,534.95	13.2320
366,900	49,438.75	13.4747	48,548.15	13.2320
367,000	49,452.50	13.4748	48,567.10	13.2335
367,100	49,466.25	13.4749	48,580.35	13.2335
367,200	49,480.00	13.4749	48,599.30	13.2351
367,300	49,493.75	13.4750	48,612.50	13.2351
367,400	49,507.50	13.4751	48,631.45	13.2366
367,500	49,521.25	13.4752	48,650.40	13.2382
367,600	49,535.00	13.4752	48,663.60	13.2382
367,700	49,548.75	13.4753	48,682.55	13.2397
367,800	49,562.50	13.4754	48,695.80	13.2397
367,900	49,576.25	13.4755	48,714.75	13.2413
368,000	49,590.00	13.4755	48,727.95	13.2413
368,100	49,603.75	13.4756	48,746.90	13.2428
368,200	49,617.50	13.4757	48,760.15	13.2428
368,300	49,631.25	13.4758	48,779.10	13.2444

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
368,400	49,645.00	13.4758	48,792.30	13.2444
368,500	49,658.75	13.4759	48,811.25	13.2459
368,600	49,672.50	13.4760	48,824.50	13.2459
368,700	49,686.25	13.4761	48,843.40	13.2475
368,800	49,700.00	13.4761	48,856.65	13.2475
368,900	49,713.75	13.4762	48,875.60	13.2490
369,000	49,727.50	13.4763	48,888.85	13.2490
369,100	49,741.25	13.4764	48,907.75	13.2505
369,200	49,755.00	13.4764	48,921.00	13.2505
369,300	49,768.75	13.4765	48,939.95	13.2521
369,400	49,782.50	13.4766	48,953.20	13.2521
369,500	49,796.25	13.4767	48,972.10	13.2536
369,600	49,810.00	13.4767	48,985.35	13.2536
369,700	49,823.75	13.4768	49,004.30	13.2552
369,800	49,837.50	13.4769	49,017.55	13.2552
369,900	49,851.25	13.4770	49,036.45	13.2567
370,000	49,865.00	13.4770	49,055.40	13.2582
370,100	49,878.75	13.4771	49,068.65	13.2582
370,200	49,892.50	13.4772	49,087.55	13.2597
370,300	49,906.25	13.4772	49,100.80	13.2597
370,400	49,920.00	13.4773	49,119.75	13.2613
370,500	49,933.75	13.4774	49,133.00	13.2613
370,600	49,947.50	13.4775	49,151.90	13.2628
370,700	49,961.25	13.4775	49,165.15	13.2628
370,800	49,975.00	13.4776	49,184.10	13.2643
370,900	49,988.75	13.4777	49,197.35	13.2643
371,000	50,002.50	13.4778	49,216.25	13.2658
371,100	50,016.25	13.4778	49,229.50	13.2658
371,200	50,030.00	13.4779	49,248.45	13.2674
371,300	50,043.75	13.4780	49,261.70	13.2674
371,400	50,057.50	13.4781	49,280.60	13.2689
371,500	50,071.25	13.4781	49,293.90	13.2689
371,600	50,085.00	13.4782	49,312.80	13.2704
371,700	50,098.75	13.4783	49,326.05	13.2704
371,800	50,112.50	13.4783	49,344.95	13.2719
371,900	50,126.25	13.4784	49,358.25	13.2719
372,000	50,140.00	13.4785	49,377.15	13.2734
372,100	50,153.75	13.4786	49,390.40	13.2734



**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
372,200	50,167.50	13.4786	49,409.30	13.2749
372,300	50,181.25	13.4787	49,422.60	13.2749
372,400	50,195.00	13.4788	49,441.50	13.2764
372,500	50,208.75	13.4789	49,460.40	13.2780
372,600	50,222.50	13.4789	49,473.65	13.2780
372,700	50,236.25	13.4790	49,492.55	13.2795
372,800	50,250.00	13.4791	49,505.85	13.2795
372,900	50,263.75	13.4791	49,524.75	13.2810
373,000	50,277.50	13.4792	49,538.00	13.2810
373,100	50,291.25	13.4793	49,556.90	13.2825
373,200	50,305.00	13.4794	49,570.20	13.2825
373,300	50,318.75	13.4794	49,589.10	13.2840
373,400	50,332.50	13.4795	49,602.35	13.2840
373,500	50,346.25	13.4796	49,621.25	13.2855
373,600	50,360.00	13.4797	49,634.55	13.2855
373,700	50,373.75	13.4797	49,653.45	13.2870
373,800	50,387.50	13.4798	49,666.75	13.2870
373,900	50,401.25	13.4799	49,685.60	13.2885
374,000	50,415.00	13.4799	49,698.90	13.2885
374,100	50,428.75	13.4800	49,717.80	13.2900
374,200	50,442.50	13.4801	49,731.10	13.2900
374,300	50,456.25	13.4802	49,749.95	13.2915
374,400	50,470.00	13.4802	49,763.25	13.2915
374,500	50,483.75	13.4803	49,782.15	13.2930
374,600	50,497.50	13.4804	49,795.45	13.2930
374,700	50,511.25	13.4805	49,814.35	13.2945
374,800	50,525.00	13.4805	49,827.60	13.2945
374,900	50,538.75	13.4806	49,846.50	13.2959
375,000	50,552.50	13.4807	49,865.40	13.2974
375,100	50,566.25	13.4807	49,878.70	13.2974
375,200	50,580.00	13.4808	49,897.55	13.2989
375,300	50,593.75	13.4809	49,910.85	13.2989
375,400	50,607.50	13.4810	49,929.75	13.3004
375,500	50,621.25	13.4810	49,943.05	13.3004
375,600	50,635.00	13.4811	49,961.90	13.3019
375,700	50,648.75	13.4812	49,975.20	13.3019
375,800	50,662.50	13.4812	49,994.10	13.3034
375,900	50,676.25	13.4813	50,007.40	13.3034

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
376,000	50,690.00	13.4814	50,026.25	13.3049
376,100	50,703.75	13.4815	50,039.60	13.3049
376,200	50,717.50	13.4815	50,058.45	13.3063
376,300	50,731.25	13.4816	50,071.75	13.3063
376,400	50,745.00	13.4817	50,090.65	13.3078
376,500	50,758.75	13.4817	50,103.95	13.3078
376,600	50,772.50	13.4818	50,122.80	13.3093
376,700	50,786.25	13.4819	50,136.10	13.3093
376,800	50,800.00	13.4820	50,155.00	13.3108
376,900	50,813.75	13.4820	50,168.30	13.3108
377,000	50,827.50	13.4821	50,187.15	13.3122
377,100	50,841.25	13.4822	50,200.50	13.3122
377,200	50,855.00	13.4822	50,219.35	13.3137
377,300	50,868.75	13.4823	50,232.65	13.3137
377,400	50,882.50	13.4824	50,251.50	13.3152
377,500	50,896.25	13.4825	50,270.40	13.3167
377,600	50,910.00	13.4825	50,283.70	13.3167
377,700	50,923.75	13.4826	50,302.55	13.3181
377,800	50,937.50	13.4827	50,315.90	13.3181
377,900	50,951.25	13.4827	50,334.75	13.3196
378,000	50,965.00	13.4828	50,348.05	13.3196
378,100	50,978.75	13.4829	50,366.90	13.3211
378,200	50,992.50	13.4829	50,380.25	13.3211
378,300	51,006.25	13.4830	50,399.10	13.3225
378,400	51,020.00	13.4831	50,412.40	13.3225
378,500	51,033.75	13.4832	50,431.30	13.3240
378,600	51,047.50	13.4832	50,444.60	13.3240
378,700	51,061.25	13.4833	50,463.45	13.3254
378,800	51,075.00	13.4834	50,476.80	13.3254
378,900	51,088.75	13.4834	50,495.65	13.3269
379,000	51,102.50	13.4835	50,508.95	13.3269
379,100	51,116.25	13.4836	50,527.80	13.3284
379,200	51,130.00	13.4836	50,541.15	13.3284
379,300	51,143.75	13.4837	50,560.00	13.3298
379,400	51,157.50	13.4838	50,573.35	13.3298
379,500	51,171.25	13.4839	50,592.20	13.3313
379,600	51,185.00	13.4839	50,605.50	13.3313
379,700	51,198.75	13.4840	50,624.35	13.3327

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
379,800	51,212.50	13.4841	50,637.70	13.3327
379,900	51,226.25	13.4841	50,656.55	13.3342
380,000	51,240.00	13.4842	50,675.40	13.3356
380,100	51,253.75	13.4843	50,688.70	13.3356
380,200	51,267.50	13.4844	50,707.55	13.3371
380,300	51,281.25	13.4844	50,720.90	13.3371
380,400	51,295.00	13.4845	50,739.75	13.3385
380,500	51,308.75	13.4846	50,753.10	13.3385
380,600	51,322.50	13.4846	50,771.90	13.3400
380,700	51,336.25	13.4847	50,785.25	13.3400
380,800	51,350.00	13.4848	50,804.10	13.3414
380,900	51,363.75	13.4848	50,817.45	13.3414
381,000	51,377.50	13.4849	50,836.30	13.3429
381,100	51,391.25	13.4850	50,849.65	13.3429
381,200	51,405.00	13.4850	50,868.45	13.3443
381,300	51,418.75	13.4851	50,881.80	13.3443
381,400	51,432.50	13.4852	50,900.65	13.3457
381,500	51,446.25	13.4853	50,914.00	13.3457
381,600	51,460.00	13.4853	50,932.85	13.3472
381,700	51,473.75	13.4854	50,946.20	13.3472
381,800	51,487.50	13.4855	50,965.00	13.3486
381,900	51,501.25	13.4855	50,978.35	13.3486
382,000	51,515.00	13.4856	50,997.20	13.3501
382,100	51,528.75	13.4857	51,010.55	13.3501
382,200	51,542.50	13.4857	51,029.35	13.3515
382,300	51,556.25	13.4858	51,042.75	13.3515
382,400	51,570.00	13.4859	51,061.55	13.3529
382,500	51,583.75	13.4859	51,080.40	13.3543
382,600	51,597.50	13.4860	51,093.75	13.3543
382,700	51,611.25	13.4861	51,112.55	13.3558
382,800	51,625.00	13.4862	51,125.90	13.3558
382,900	51,638.75	13.4862	51,144.75	13.3572
383,000	51,652.50	13.4863	51,158.10	13.3572
383,100	51,666.25	13.4864	51,176.95	13.3586
383,200	51,680.00	13.4864	51,190.30	13.3586
383,300	51,693.75	13.4865	51,209.10	13.3601
383,400	51,707.50	13.4866	51,222.45	13.3601
383,500	51,721.25	13.4866	51,241.30	13.3615

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
383,600	51,735.00	13.4867	51,254.65	13.3615
383,700	51,748.75	13.4868	51,273.50	13.3629
383,800	51,762.50	13.4868	51,286.85	13.3629
383,900	51,776.25	13.4869	51,305.65	13.3643
384,000	51,790.00	13.4870	51,319.00	13.3643
384,100	51,803.75	13.4870	51,337.85	13.3657
384,200	51,817.50	13.4871	51,351.20	13.3657
384,300	51,831.25	13.4872	51,370.00	13.3672
384,400	51,845.00	13.4873	51,383.40	13.3672
384,500	51,858.75	13.4873	51,402.20	13.3686
384,600	51,872.50	13.4874	51,415.60	13.3686
384,700	51,886.25	13.4875	51,434.40	13.3700
384,800	51,900.00	13.4875	51,447.75	13.3700
384,900	51,913.75	13.4876	51,461.40	13.3701
385,000	51,927.50	13.4877	51,475.00	13.3701
385,100	51,941.25	13.4877	51,488.35	13.3701
385,200	51,955.00	13.4878	51,502.00	13.3702
385,300	51,968.75	13.4879	51,515.35	13.3702
385,400	51,982.50	13.4879	51,529.00	13.3703
385,500	51,996.25	13.4880	51,542.35	13.3703
385,600	52,010.00	13.4881	51,555.95	13.3703
385,700	52,023.75	13.4881	51,569.35	13.3703
385,800	52,037.50	13.4882	51,582.95	13.3704
385,900	52,051.25	13.4883	51,596.35	13.3704
386,000	52,065.00	13.4883	51,609.95	13.3705
386,100	52,078.75	13.4884	51,623.30	13.3705
386,200	52,092.50	13.4885	51,636.95	13.3705
386,300	52,106.25	13.4885	51,650.30	13.3705
386,400	52,120.00	13.4886	51,663.95	13.3706
386,500	52,133.75	13.4887	51,677.30	13.3706
386,600	52,147.50	13.4887	51,690.90	13.3706
386,700	52,161.25	13.4888	51,704.30	13.3706
386,800	52,175.00	13.4889	51,717.90	13.3707
386,900	52,188.75	13.4890	51,731.30	13.3707
387,000	52,202.50	13.4890	51,744.90	13.3708
387,100	52,216.25	13.4891	51,758.25	13.3708
387,200	52,230.00	13.4892	51,771.90	13.3708
387,300	52,243.75	13.4892	51,785.25	13.3708

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
387,400	52,257.50	13.4893	51,798.90	13.3709
387,500	52,271.25	13.4894	51,812.50	13.3710
387,600	52,285.00	13.4894	51,825.85	13.3710
387,700	52,298.75	13.4895	51,839.50	13.3710
387,800	52,312.50	13.4896	51,852.85	13.3710
387,900	52,326.25	13.4896	51,866.50	13.3711
388,000	52,340.00	13.4897	51,879.85	13.3711
388,100	52,353.75	13.4898	51,893.45	13.3712
388,200	52,367.50	13.4898	51,906.85	13.3712
388,300	52,381.25	13.4899	51,920.45	13.3712
388,400	52,395.00	13.4900	51,933.85	13.3712
388,500	52,408.75	13.4900	51,947.45	13.3713
388,600	52,422.50	13.4901	51,960.80	13.3713
388,700	52,436.25	13.4902	51,974.45	13.3714
388,800	52,450.00	13.4902	51,987.80	13.3714
388,900	52,463.75	13.4903	52,001.45	13.3714
389,000	52,477.50	13.4904	52,014.80	13.3714
389,100	52,491.25	13.4904	52,028.40	13.3715
389,200	52,505.00	13.4905	52,041.80	13.3715
389,300	52,518.75	13.4906	52,055.40	13.3715
389,400	52,532.50	13.4906	52,068.80	13.3715
389,500	52,546.25	13.4907	52,082.40	13.3716
389,600	52,560.00	13.4908	52,095.75	13.3716
389,700	52,573.75	13.4908	52,109.40	13.3717
389,800	52,587.50	13.4909	52,122.75	13.3717
389,900	52,601.25	13.4910	52,136.40	13.3717
390,000	52,615.00	13.4910	52,150.00	13.3718
390,100	52,628.75	13.4911	52,163.35	13.3718
390,200	52,642.50	13.4912	52,177.00	13.3719
390,300	52,656.25	13.4912	52,190.35	13.3719
390,400	52,670.00	13.4913	52,204.00	13.3719
390,500	52,683.75	13.4914	52,217.35	13.3719
390,600	52,697.50	13.4914	52,230.95	13.3720
390,700	52,711.25	13.4915	52,244.35	13.3720
390,800	52,725.00	13.4916	52,257.95	13.3720
390,900	52,738.75	13.4916	52,271.35	13.3720
391,000	52,752.50	13.4917	52,284.95	13.3721
391,100	52,766.25	13.4918	52,298.30	13.3721

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
391,200	52,780.00	13.4918	52,311.95	13.3722
391,300	52,793.75	13.4919	52,325.30	13.3722
391,400	52,807.50	13.4920	52,338.95	13.3722
391,500	52,821.25	13.4920	52,352.30	13.3722
391,600	52,835.00	13.4921	52,365.90	13.3723
391,700	52,848.75	13.4921	52,379.30	13.3723
391,800	52,862.50	13.4922	52,392.90	13.3724
391,900	52,876.25	13.4923	52,406.30	13.3724
392,000	52,890.00	13.4923	52,419.90	13.3724
392,100	52,903.75	13.4924	52,433.25	13.3724
392,200	52,917.50	13.4925	52,446.90	13.3725
392,300	52,931.25	13.4925	52,460.25	13.3725
392,400	52,945.00	13.4926	52,473.90	13.3725
392,500	52,958.75	13.4927	52,487.50	13.3726
392,600	52,972.50	13.4927	52,500.85	13.3726
392,700	52,986.25	13.4928	52,514.50	13.3727
392,800	53,000.00	13.4929	52,527.85	13.3727
392,900	53,013.75	13.4929	52,541.50	13.3727
393,000	53,027.50	13.4930	52,554.85	13.3727
393,100	53,041.25	13.4931	52,568.45	13.3728
393,200	53,055.00	13.4931	52,581.85	13.3728
393,300	53,068.75	13.4932	52,595.45	13.3729
393,400	53,082.50	13.4933	52,608.85	13.3729
393,500	53,096.25	13.4933	52,622.45	13.3729
393,600	53,110.00	13.4934	52,635.80	13.3729
393,700	53,123.75	13.4935	52,649.45	13.3730
393,800	53,137.50	13.4935	52,662.80	13.3730
393,900	53,151.25	13.4936	52,676.45	13.3730
394,000	53,165.00	13.4937	52,689.80	13.3730
394,100	53,178.75	13.4937	52,703.40	13.3731
394,200	53,192.50	13.4938	52,716.80	13.3731
394,300	53,206.25	13.4938	52,730.40	13.3732
394,400	53,220.00	13.4939	52,743.80	13.3732
394,500	53,233.75	13.4940	52,757.40	13.3732
394,600	53,247.50	13.4940	52,770.80	13.3732
394,700	53,261.25	13.4941	52,784.40	13.3733
394,800	53,275.00	13.4942	52,797.75	13.3733
394,900	53,288.75	13.4942	52,811.40	13.3734

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
395,000	53,302.50	13.4943	52,825.00	13.3734
395,100	53,316.25	13.4944	52,838.35	13.3734
395,200	53,330.00	13.4944	52,852.00	13.3735
395,300	53,343.75	13.4945	52,865.35	13.3735
395,400	53,357.50	13.4946	52,879.00	13.3735
395,500	53,371.25	13.4946	52,892.35	13.3735
395,600	53,385.00	13.4947	52,905.95	13.3736
395,700	53,398.75	13.4948	52,919.35	13.3736
395,800	53,412.50	13.4948	52,932.95	13.3737
395,900	53,426.25	13.4949	52,946.35	13.3737
396,000	53,440.00	13.4949	52,959.95	13.3737
396,100	53,453.75	13.4950	52,973.35	13.3737
396,200	53,467.50	13.4951	52,986.95	13.3738
396,300	53,481.25	13.4951	53,000.30	13.3738
396,400	53,495.00	13.4952	53,013.95	13.3738
396,500	53,508.75	13.4953	53,027.30	13.3738
396,600	53,522.50	13.4953	53,040.90	13.3739
396,700	53,536.25	13.4954	53,054.30	13.3739
396,800	53,550.00	13.4955	53,067.90	13.3740
396,900	53,563.75	13.4955	53,081.30	13.3740
397,000	53,577.50	13.4956	53,094.90	13.3740
397,100	53,591.25	13.4957	53,108.30	13.3740
397,200	53,605.00	13.4957	53,121.90	13.3741
397,300	53,618.75	13.4958	53,135.25	13.3741
397,400	53,632.50	13.4958	53,148.90	13.3742
397,500	53,646.25	13.4959	53,162.50	13.3742
397,600	53,660.00	13.4960	53,175.85	13.3742
397,700	53,673.75	13.4960	53,189.50	13.3743
397,800	53,687.50	13.4961	53,202.85	13.3743
397,900	53,701.25	13.4962	53,216.50	13.3743
398,000	53,715.00	13.4962	53,229.85	13.3743
398,100	53,728.75	13.4963	53,243.45	13.3744
398,200	53,742.50	13.4964	53,256.85	13.3744
398,300	53,756.25	13.4964	53,270.45	13.3745
398,400	53,770.00	13.4965	53,283.85	13.3745
398,500	53,783.75	13.4965	53,297.45	13.3745
398,600	53,797.50	13.4966	53,310.85	13.3745
398,700	53,811.25	13.4967	53,324.45	13.3746

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
398,800	53,825.00	13.4967	53,337.80	13.3746
398,900	53,838.75	13.4968	53,351.45	13.3746
399,000	53,852.50	13.4969	53,364.80	13.3746
399,100	53,866.25	13.4969	53,378.40	13.3747
399,200	53,880.00	13.4970	53,391.80	13.3747
399,300	53,893.75	13.4971	53,405.40	13.3748
399,400	53,907.50	13.4971	53,418.80	13.3748
399,500	53,921.25	13.4972	53,432.40	13.3748
399,600	53,935.00	13.4972	53,445.80	13.3748
399,700	53,948.75	13.4973	53,459.40	13.3749
399,800	53,962.50	13.4974	53,472.75	13.3749
399,900	53,976.25	13.4974	53,486.40	13.3749
400,000	53,990.00	13.4975	53,500.00	13.3750
400,100	54,004.00	13.4976	53,513.40	13.3750
400,200	54,018.00	13.4978	53,527.00	13.3751
400,300	54,032.00	13.4979	53,540.35	13.3751
400,400	54,046.00	13.4980	53,554.00	13.3751
400,500	54,060.00	13.4981	53,567.35	13.3751
400,600	54,074.00	13.4983	53,580.95	13.3752
400,700	54,088.00	13.4984	53,594.35	13.3752
400,800	54,102.00	13.4985	53,607.95	13.3752
400,900	54,116.00	13.4986	53,621.35	13.3752
401,000	54,130.00	13.4988	53,634.95	13.3753
401,100	54,144.00	13.4989	53,648.35	13.3753
401,200	54,158.00	13.4990	53,661.95	13.3754
401,300	54,172.00	13.4991	53,675.30	13.3754
401,400	54,186.00	13.4993	53,688.95	13.3754
401,500	54,200.00	13.4994	53,702.30	13.3754
401,600	54,214.00	13.4995	53,715.90	13.3755
401,700	54,228.00	13.4996	53,729.30	13.3755
401,800	54,242.00	13.4998	53,742.90	13.3755
401,900	54,256.00	13.4999	53,756.30	13.3755
402,000	54,270.00	13.5000	53,769.90	13.3756
402,100	54,284.00	13.5001	53,783.30	13.3756
402,200	54,298.00	13.5002	53,796.90	13.3757
402,300	54,312.00	13.5004	53,810.25	13.3757
402,400	54,326.00	13.5005	53,823.90	13.3757
402,500	54,340.00	13.5006	53,837.50	13.3758



**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
402,600	54,354.00	13.5007	53,850.90	13.3758
402,700	54,368.00	13.5009	53,864.50	13.3758
402,800	54,382.00	13.5010	53,877.85	13.3758
402,900	54,396.00	13.5011	53,891.50	13.3759
403,000	54,410.00	13.5012	53,904.85	13.3759
403,100	54,424.00	13.5014	53,918.45	13.3760
403,200	54,438.00	13.5015	53,931.85	13.3760
403,300	54,452.00	13.5016	53,945.45	13.3760
403,400	54,466.00	13.5017	53,958.85	13.3760
403,500	54,480.00	13.5019	53,972.45	13.3761
403,600	54,494.00	13.5020	53,985.85	13.3761
403,700	54,508.00	13.5021	53,999.45	13.3761
403,800	54,522.00	13.5022	54,012.80	13.3761
403,900	54,536.00	13.5024	54,026.45	13.3762
404,000	54,550.00	13.5025	54,039.80	13.3762
404,100	54,564.00	13.5026	54,053.40	13.3762
404,200	54,578.00	13.5027	54,066.80	13.3762
404,300	54,592.00	13.5028	54,080.40	13.3763
404,400	54,606.00	13.5030	54,093.80	13.3763
404,500	54,620.00	13.5031	54,107.40	13.3764
404,600	54,634.00	13.5032	54,120.80	13.3764
404,700	54,648.00	13.5033	54,134.40	13.3764
404,800	54,662.00	13.5035	54,147.75	13.3764
404,900	54,676.00	13.5036	54,161.40	13.3765
405,000	54,690.00	13.5037	54,175.00	13.3765
405,100	54,704.00	13.5038	54,188.40	13.3765
405,200	54,718.00	13.5039	54,202.00	13.3766
405,300	54,732.00	13.5041	54,215.35	13.3766
405,400	54,746.00	13.5042	54,229.00	13.3767
405,500	54,760.00	13.5043	54,242.35	13.3767
405,600	54,774.00	13.5044	54,255.95	13.3767
405,700	54,788.00	13.5046	54,269.35	13.3767
405,800	54,802.00	13.5047	54,282.95	13.3768
405,900	54,816.00	13.5048	54,296.35	13.3768
406,000	54,830.00	13.5049	54,309.95	13.3768
406,100	54,844.00	13.5050	54,323.35	13.3768
406,200	54,858.00	13.5052	54,336.95	13.3769
406,300	54,872.00	13.5053	54,350.30	13.3769

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
406,400	54,886.00	13.5054	54,363.95	13.3770
406,500	54,900.00	13.5055	54,377.30	13.3770
406,600	54,914.00	13.5057	54,390.90	13.3770
406,700	54,928.00	13.5058	54,404.30	13.3770
406,800	54,942.00	13.5059	54,417.90	13.3771
406,900	54,956.00	13.5060	54,431.30	13.3771
407,000	54,970.00	13.5061	54,444.90	13.3771
407,100	54,984.00	13.5063	54,458.30	13.3771
407,200	54,998.00	13.5064	54,471.90	13.3772
407,300	55,012.00	13.5065	54,485.25	13.3772
407,400	55,026.00	13.5066	54,498.90	13.3772
407,500	55,040.00	13.5067	54,512.50	13.3773
407,600	55,054.00	13.5069	54,525.90	13.3773
407,700	55,068.00	13.5070	54,539.50	13.3774
407,800	55,082.00	13.5071	54,552.85	13.3774
407,900	55,096.00	13.5072	54,566.50	13.3774
408,000	55,110.00	13.5074	54,579.85	13.3774
408,100	55,124.00	13.5075	54,593.45	13.3775
408,200	55,138.00	13.5076	54,606.85	13.3775
408,300	55,152.00	13.5077	54,620.45	13.3775
408,400	55,166.00	13.5078	54,633.85	13.3775
408,500	55,180.00	13.5080	54,647.45	13.3776
408,600	55,194.00	13.5081	54,660.85	13.3776
408,700	55,208.00	13.5082	54,674.45	13.3776
408,800	55,222.00	13.5083	54,687.80	13.3776
408,900	55,236.00	13.5084	54,701.45	13.3777
409,000	55,250.00	13.5086	54,714.80	13.3777
409,100	55,264.00	13.5087	54,728.40	13.3778
409,200	55,278.00	13.5088	54,741.80	13.3778
409,300	55,292.00	13.5089	54,755.40	13.3778
409,400	55,306.00	13.5090	54,768.80	13.3778
409,500	55,320.00	13.5092	54,782.40	13.3779
409,600	55,334.00	13.5093	54,795.80	13.3779
409,700	55,348.00	13.5094	54,809.40	13.3779
409,800	55,362.00	13.5095	54,822.75	13.3779
409,900	55,376.00	13.5096	54,836.40	13.3780
410,000	55,390.00	13.5098	54,850.00	13.3780
410,100	55,404.00	13.5099	54,863.40	13.3780

Impôt cantonal et communal direct

Barème de référence

Table de calcul applicable dès le 1er janvier 2021

REVENU

Impôt de base (coefficient 1.0)

(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)

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Imposable	Impôt dû Taux 0/0	Impôt dû	Taux 0/0
410,200	55,418.00	13.5100	54,877.00	13.3781
410,300	55,432.00	13.5101	54,890.35	13.3781
410,400	55,446.00	13.5102	54,904.00	13.3782
410,500	55,460.00	13.5104	54,917.35	13.3782
410,600	55,474.00	13.5105	54,930.95	13.3782
410,700	55,488.00	13.5106	54,944.35	13.3782
410,800	55,502.00	13.5107	54,957.95	13.3783
410,900	55,516.00	13.5108	54,971.35	13.3783
411,000	55,530.00	13.5109	54,984.95	13.3783
411,100	55,544.00	13.5111	54,998.35	13.3783
411,200	55,558.00	13.5112	55,011.95	13.3784
411,300	55,572.00	13.5113	55,025.30	13.3784
411,400	55,586.00	13.5114	55,038.95	13.3784
411,500	55,600.00	13.5115	55,052.30	13.3784
411,600	55,614.00	13.5117	55,065.95	13.3785
411,700	55,628.00	13.5118	55,079.30	13.3785
411,800	55,642.00	13.5119	55,092.90	13.3786
411,900	55,656.00	13.5120	55,106.30	13.3786
412,000	55,670.00	13.5121	55,119.90	13.3786
412,100	55,684.00	13.5123	55,133.30	13.3786
412,200	55,698.00	13.5124	55,146.90	13.3787
412,300	55,712.00	13.5125	55,160.30	13.3787
412,400	55,726.00	13.5126	55,173.90	13.3787
412,500	55,740.00	13.5127	55,187.50	13.3788
412,600	55,754.00	13.5128	55,200.90	13.3788
412,700	55,768.00	13.5130	55,214.50	13.3788
412,800	55,782.00	13.5131	55,227.85	13.3788
412,900	55,796.00	13.5132	55,241.50	13.3789
413,000	55,810.00	13.5133	55,254.85	13.3789
413,100	55,824.00	13.5134	55,268.45	13.3790
413,200	55,838.00	13.5136	55,281.85	13.3790
413,300	55,852.00	13.5137	55,295.45	13.3790
413,400	55,866.00	13.5138	55,308.85	13.3790
413,500	55,880.00	13.5139	55,322.45	13.3791
413,600	55,894.00	13.5140	55,335.85	13.3791
413,700	55,908.00	13.5141	55,349.45	13.3791
413,800	55,922.00	13.5143	55,362.80	13.3791
413,900	55,936.00	13.5144	55,376.45	13.3792

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
414,000	55,950.00	13.5145	55,389.80	13.3792
414,100	55,964.00	13.5146	55,403.45	13.3792
414,200	55,978.00	13.5147	55,416.80	13.3792
414,300	55,992.00	13.5148	55,430.40	13.3793
414,400	56,006.00	13.5150	55,443.80	13.3793
414,500	56,020.00	13.5151	55,457.40	13.3794
414,600	56,034.00	13.5152	55,470.80	13.3794
414,700	56,048.00	13.5153	55,484.40	13.3794
414,800	56,062.00	13.5154	55,497.80	13.3794
414,900	56,076.00	13.5155	55,511.40	13.3795
415,000	56,090.00	13.5157	55,525.00	13.3795
415,100	56,104.00	13.5158	55,538.40	13.3795
415,200	56,118.00	13.5159	55,552.00	13.3796
415,300	56,132.00	13.5160	55,565.35	13.3796
415,400	56,146.00	13.5161	55,579.00	13.3796
415,500	56,160.00	13.5162	55,592.35	13.3796
415,600	56,174.00	13.5164	55,605.95	13.3797
415,700	56,188.00	13.5165	55,619.35	13.3797
415,800	56,202.00	13.5166	55,632.95	13.3797
415,900	56,216.00	13.5167	55,646.35	13.3797
416,000	56,230.00	13.5168	55,659.95	13.3798
416,100	56,244.00	13.5169	55,673.35	13.3798
416,200	56,258.00	13.5171	55,686.95	13.3799
416,300	56,272.00	13.5172	55,700.30	13.3799
416,400	56,286.00	13.5173	55,713.95	13.3799
416,500	56,300.00	13.5174	55,727.30	13.3799
416,600	56,314.00	13.5175	55,740.95	13.3800
416,700	56,328.00	13.5176	55,754.30	13.3800
416,800	56,342.00	13.5178	55,767.90	13.3800
416,900	56,356.00	13.5179	55,781.30	13.3800
417,000	56,370.00	13.5180	55,794.90	13.3801
417,100	56,384.00	13.5181	55,808.30	13.3801
417,200	56,398.00	13.5182	55,821.90	13.3801
417,300	56,412.00	13.5183	55,835.30	13.3801
417,400	56,426.00	13.5184	55,848.90	13.3802
417,500	56,440.00	13.5186	55,862.50	13.3802
417,600	56,454.00	13.5187	55,875.90	13.3802
417,700	56,468.00	13.5188	55,889.50	13.3803

Impôt cantonal et communal direct

Barème de référence

Table de calcul applicable dès le 1er janvier 2021

REVENU

Impôt de base (coefficient 1.0)

(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)

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Imposable	Impôt dû	Taux 0/0	Impôt dû
417,800	56,482.00	13.5189	55,902.85	13.3803
417,900	56,496.00	13.5190	55,916.50	13.3803
418,000	56,510.00	13.5191	55,929.85	13.3803
418,100	56,524.00	13.5193	55,943.45	13.3804
418,200	56,538.00	13.5194	55,956.85	13.3804
418,300	56,552.00	13.5195	55,970.45	13.3805
418,400	56,566.00	13.5196	55,983.85	13.3805
418,500	56,580.00	13.5197	55,997.45	13.3805
418,600	56,594.00	13.5198	56,010.85	13.3805
418,700	56,608.00	13.5199	56,024.45	13.3806
418,800	56,622.00	13.5201	56,037.85	13.3806
418,900	56,636.00	13.5202	56,051.45	13.3806
419,000	56,650.00	13.5203	56,064.80	13.3806
419,100	56,664.00	13.5204	56,078.45	13.3807
419,200	56,678.00	13.5205	56,091.80	13.3807
419,300	56,692.00	13.5206	56,105.40	13.3807
419,400	56,706.00	13.5207	56,118.80	13.3807
419,500	56,720.00	13.5209	56,132.40	13.3808
419,600	56,734.00	13.5210	56,145.80	13.3808
419,700	56,748.00	13.5211	56,159.40	13.3808
419,800	56,762.00	13.5212	56,172.80	13.3808
419,900	56,776.00	13.5213	56,186.40	13.3809
420,000	56,790.00	13.5214	56,200.00	13.3810
420,100	56,804.00	13.5215	56,213.40	13.3810
420,200	56,818.00	13.5217	56,227.00	13.3810
420,300	56,832.00	13.5218	56,240.35	13.3810
420,400	56,846.00	13.5219	56,254.00	13.3811
420,500	56,860.00	13.5220	56,267.35	13.3811
420,600	56,874.00	13.5221	56,280.95	13.3811
420,700	56,888.00	13.5222	56,294.35	13.3811
420,800	56,902.00	13.5223	56,307.95	13.3812
420,900	56,916.00	13.5225	56,321.35	13.3812
421,000	56,930.00	13.5226	56,334.95	13.3812
421,100	56,944.00	13.5227	56,348.35	13.3812
421,200	56,958.00	13.5228	56,361.95	13.3813
421,300	56,972.00	13.5229	56,375.35	13.3813
421,400	56,986.00	13.5230	56,388.95	13.3813
421,500	57,000.00	13.5231	56,402.30	13.3813

Impôt cantonal et communal direct

Barème de référence

Table de calcul applicable dès le 1er janvier 2021

REVENU

Impôt de base (coefficient 1.0)

(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)

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Imposable	Impôt dû	Taux 0/0	Impôt dû
421,600	57,014.00	13.5232	56,415.95	13.3814
421,700	57,028.00	13.5234	56,429.30	13.3814
421,800	57,042.00	13.5235	56,442.90	13.3814
421,900	57,056.00	13.5236	56,456.30	13.3814
422,000	57,070.00	13.5237	56,469.90	13.3815
422,100	57,084.00	13.5238	56,483.30	13.3815
422,200	57,098.00	13.5239	56,496.90	13.3815
422,300	57,112.00	13.5240	56,510.30	13.3815
422,400	57,126.00	13.5241	56,523.90	13.3816
422,500	57,140.00	13.5243	56,537.50	13.3817
422,600	57,154.00	13.5244	56,550.90	13.3817
422,700	57,168.00	13.5245	56,564.50	13.3817
422,800	57,182.00	13.5246	56,577.85	13.3817
422,900	57,196.00	13.5247	56,591.50	13.3818
423,000	57,210.00	13.5248	56,604.85	13.3818
423,100	57,224.00	13.5249	56,618.45	13.3818
423,200	57,238.00	13.5250	56,631.85	13.3818
423,300	57,252.00	13.5252	56,645.45	13.3819
423,400	57,266.00	13.5253	56,658.85	13.3819
423,500	57,280.00	13.5254	56,672.45	13.3819
423,600	57,294.00	13.5255	56,685.85	13.3819
423,700	57,308.00	13.5256	56,699.45	13.3820
423,800	57,322.00	13.5257	56,712.85	13.3820
423,900	57,336.00	13.5258	56,726.45	13.3820
424,000	57,350.00	13.5259	56,739.80	13.3820
424,100	57,364.00	13.5261	56,753.45	13.3821
424,200	57,378.00	13.5262	56,766.80	13.3821
424,300	57,392.00	13.5263	56,780.40	13.3821
424,400	57,406.00	13.5264	56,793.80	13.3821
424,500	57,420.00	13.5265	56,807.40	13.3822
424,600	57,434.00	13.5266	56,820.80	13.3822
424,700	57,448.00	13.5267	56,834.40	13.3822
424,800	57,462.00	13.5268	56,847.80	13.3822
424,900	57,476.00	13.5269	56,861.40	13.3823
425,000	57,490.00	13.5271	56,875.00	13.3824
425,100	57,504.00	13.5272	56,888.40	13.3824
425,200	57,518.00	13.5273	56,902.00	13.3824
425,300	57,532.00	13.5274	56,915.35	13.3824

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
425,400	57,546.00	13.5275	56,929.00	13.3825
425,500	57,560.00	13.5276	56,942.35	13.3825
425,600	57,574.00	13.5277	56,955.95	13.3825
425,700	57,588.00	13.5278	56,969.35	13.3825
425,800	57,602.00	13.5279	56,982.95	13.3826
425,900	57,616.00	13.5281	56,996.35	13.3826
426,000	57,630.00	13.5282	57,009.95	13.3826
426,100	57,644.00	13.5283	57,023.35	13.3826
426,200	57,658.00	13.5284	57,036.95	13.3827
426,300	57,672.00	13.5285	57,050.35	13.3827
426,400	57,686.00	13.5286	57,063.95	13.3827
426,500	57,700.00	13.5287	57,077.30	13.3827
426,600	57,714.00	13.5288	57,090.95	13.3828
426,700	57,728.00	13.5289	57,104.30	13.3828
426,800	57,742.00	13.5291	57,117.90	13.3828
426,900	57,756.00	13.5292	57,131.30	13.3828
427,000	57,770.00	13.5293	57,144.90	13.3829
427,100	57,784.00	13.5294	57,158.30	13.3829
427,200	57,798.00	13.5295	57,171.90	13.3829
427,300	57,812.00	13.5296	57,185.30	13.3829
427,400	57,826.00	13.5297	57,198.90	13.3830
427,500	57,840.00	13.5298	57,212.50	13.3830
427,600	57,854.00	13.5299	57,225.90	13.3830
427,700	57,868.00	13.5300	57,239.50	13.3831
427,800	57,882.00	13.5302	57,252.85	13.3831
427,900	57,896.00	13.5303	57,266.50	13.3831
428,000	57,910.00	13.5304	57,279.85	13.3831
428,100	57,924.00	13.5305	57,293.45	13.3832
428,200	57,938.00	13.5306	57,306.85	13.3832
428,300	57,952.00	13.5307	57,320.45	13.3833
428,400	57,966.00	13.5308	57,333.85	13.3833
428,500	57,980.00	13.5309	57,347.45	13.3833
428,600	57,994.00	13.5310	57,360.85	13.3833
428,700	58,008.00	13.5311	57,374.45	13.3834
428,800	58,022.00	13.5313	57,387.85	13.3834
428,900	58,036.00	13.5314	57,401.45	13.3834
429,000	58,050.00	13.5315	57,414.80	13.3834
429,100	58,064.00	13.5316	57,428.45	13.3835

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
429,200	58,078.00	13.5317	57,441.80	13.3835
429,300	58,092.00	13.5318	57,455.40	13.3835
429,400	58,106.00	13.5319	57,468.80	13.3835
429,500	58,120.00	13.5320	57,482.40	13.3836
429,600	58,134.00	13.5321	57,495.80	13.3836
429,700	58,148.00	13.5322	57,509.40	13.3836
429,800	58,162.00	13.5323	57,522.80	13.3836
429,900	58,176.00	13.5324	57,536.40	13.3837
430,000	58,190.00	13.5326	57,550.00	13.3837
430,100	58,204.00	13.5327	57,563.40	13.3837
430,200	58,218.00	13.5328	57,577.00	13.3838
430,300	58,232.00	13.5329	57,590.35	13.3838
430,400	58,246.00	13.5330	57,604.00	13.3838
430,500	58,260.00	13.5331	57,617.35	13.3838
430,600	58,274.00	13.5332	57,630.95	13.3839
430,700	58,288.00	13.5333	57,644.35	13.3839
430,800	58,302.00	13.5334	57,657.95	13.3839
430,900	58,316.00	13.5335	57,671.35	13.3839
431,000	58,330.00	13.5336	57,684.95	13.3840
431,100	58,344.00	13.5338	57,698.35	13.3840
431,200	58,358.00	13.5339	57,711.95	13.3840
431,300	58,372.00	13.5340	57,725.35	13.3840
431,400	58,386.00	13.5341	57,738.95	13.3841
431,500	58,400.00	13.5342	57,752.30	13.3841
431,600	58,414.00	13.5343	57,765.95	13.3841
431,700	58,428.00	13.5344	57,779.30	13.3841
431,800	58,442.00	13.5345	57,792.90	13.3842
431,900	58,456.00	13.5346	57,806.30	13.3842
432,000	58,470.00	13.5347	57,819.90	13.3842
432,100	58,484.00	13.5348	57,833.30	13.3842
432,200	58,498.00	13.5349	57,846.90	13.3843
432,300	58,512.00	13.5350	57,860.30	13.3843
432,400	58,526.00	13.5352	57,873.90	13.3843
432,500	58,540.00	13.5353	57,887.50	13.3844
432,600	58,554.00	13.5354	57,900.90	13.3844
432,700	58,568.00	13.5355	57,914.50	13.3844
432,800	58,582.00	13.5356	57,927.90	13.3844
432,900	58,596.00	13.5357	57,941.50	13.3845



**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
433,000	58,610.00	13.5358	57,954.85	13.3845
433,100	58,624.00	13.5359	57,968.45	13.3845
433,200	58,638.00	13.5360	57,981.85	13.3845
433,300	58,652.00	13.5361	57,995.45	13.3846
433,400	58,666.00	13.5362	58,008.85	13.3846
433,500	58,680.00	13.5363	58,022.45	13.3846
433,600	58,694.00	13.5364	58,035.85	13.3846
433,700	58,708.00	13.5365	58,049.45	13.3847
433,800	58,722.00	13.5367	58,062.85	13.3847
433,900	58,736.00	13.5368	58,076.45	13.3848
434,000	58,750.00	13.5369	58,089.80	13.3848
434,100	58,764.00	13.5370	58,103.45	13.3848
434,200	58,778.00	13.5371	58,116.80	13.3848
434,300	58,792.00	13.5372	58,130.40	13.3849
434,400	58,806.00	13.5373	58,143.80	13.3849
434,500	58,820.00	13.5374	58,157.40	13.3849
434,600	58,834.00	13.5375	58,170.80	13.3849
434,700	58,848.00	13.5376	58,184.40	13.3850
434,800	58,862.00	13.5377	58,197.80	13.3850
434,900	58,876.00	13.5378	58,211.40	13.3850
435,000	58,890.00	13.5379	58,225.00	13.3851
435,100	58,904.00	13.5380	58,238.40	13.3851
435,200	58,918.00	13.5381	58,252.00	13.3851
435,300	58,932.00	13.5382	58,265.40	13.3851
435,400	58,946.00	13.5384	58,279.00	13.3852
435,500	58,960.00	13.5385	58,292.35	13.3852
435,600	58,974.00	13.5386	58,305.95	13.3852
435,700	58,988.00	13.5387	58,319.35	13.3852
435,800	59,002.00	13.5388	58,332.95	13.3853
435,900	59,016.00	13.5389	58,346.35	13.3853
436,000	59,030.00	13.5390	58,359.95	13.3853
436,100	59,044.00	13.5391	58,373.35	13.3853
436,200	59,058.00	13.5392	58,386.95	13.3854
436,300	59,072.00	13.5393	58,400.35	13.3854
436,400	59,086.00	13.5394	58,413.95	13.3854
436,500	59,100.00	13.5395	58,427.30	13.3854
436,600	59,114.00	13.5396	58,440.95	13.3855
436,700	59,128.00	13.5397	58,454.30	13.3855

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
436,800	59,142.00	13.5398	58,467.90	13.3855
436,900	59,156.00	13.5399	58,481.30	13.3855
437,000	59,170.00	13.5400	58,494.90	13.3856
437,100	59,184.00	13.5402	58,508.30	13.3856
437,200	59,198.00	13.5403	58,521.90	13.3856
437,300	59,212.00	13.5404	58,535.30	13.3856
437,400	59,226.00	13.5405	58,548.90	13.3857
437,500	59,240.00	13.5406	58,562.50	13.3857
437,600	59,254.00	13.5407	58,575.90	13.3857
437,700	59,268.00	13.5408	58,589.50	13.3858
437,800	59,282.00	13.5409	58,602.90	13.3858
437,900	59,296.00	13.5410	58,616.50	13.3858
438,000	59,310.00	13.5411	58,629.85	13.3858
438,100	59,324.00	13.5412	58,643.45	13.3859
438,200	59,338.00	13.5413	58,656.85	13.3859
438,300	59,352.00	13.5414	58,670.45	13.3859
438,400	59,366.00	13.5415	58,683.85	13.3859
438,500	59,380.00	13.5416	58,697.45	13.3860
438,600	59,394.00	13.5417	58,710.85	13.3860
438,700	59,408.00	13.5418	58,724.45	13.3860
438,800	59,422.00	13.5419	58,737.85	13.3860
438,900	59,436.00	13.5420	58,751.45	13.3861
439,000	59,450.00	13.5421	58,764.80	13.3861
439,100	59,464.00	13.5422	58,778.45	13.3861
439,200	59,478.00	13.5423	58,791.80	13.3861
439,300	59,492.00	13.5425	58,805.40	13.3862
439,400	59,506.00	13.5426	58,818.80	13.3862
439,500	59,520.00	13.5427	58,832.40	13.3862
439,600	59,534.00	13.5428	58,845.80	13.3862
439,700	59,548.00	13.5429	58,859.40	13.3863
439,800	59,562.00	13.5430	58,872.80	13.3863
439,900	59,576.00	13.5431	58,886.40	13.3863
440,000	59,590.00	13.5432	58,900.00	13.3864
440,100	59,604.00	13.5433	58,913.40	13.3864
440,200	59,618.00	13.5434	58,927.00	13.3864
440,300	59,632.00	13.5435	58,940.40	13.3864
440,400	59,646.00	13.5436	58,954.00	13.3865
440,500	59,660.00	13.5437	58,967.35	13.3865

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
440,600	59,674.00	13.5438	58,980.95	13.3865
440,700	59,688.00	13.5439	58,994.35	13.3865
440,800	59,702.00	13.5440	59,007.95	13.3866
440,900	59,716.00	13.5441	59,021.35	13.3866
441,000	59,730.00	13.5442	59,034.95	13.3866
441,100	59,744.00	13.5443	59,048.35	13.3866
441,200	59,758.00	13.5444	59,061.95	13.3867
441,300	59,772.00	13.5445	59,075.35	13.3867
441,400	59,786.00	13.5446	59,088.95	13.3867
441,500	59,800.00	13.5447	59,102.35	13.3867
441,600	59,814.00	13.5448	59,115.95	13.3868
441,700	59,828.00	13.5449	59,129.30	13.3868
441,800	59,842.00	13.5450	59,142.90	13.3868
441,900	59,856.00	13.5451	59,156.30	13.3868
442,000	59,870.00	13.5452	59,169.90	13.3869
442,100	59,884.00	13.5454	59,183.30	13.3869
442,200	59,898.00	13.5455	59,196.90	13.3869
442,300	59,912.00	13.5456	59,210.30	13.3869
442,400	59,926.00	13.5457	59,223.90	13.3870
442,500	59,940.00	13.5458	59,237.50	13.3870
442,600	59,954.00	13.5459	59,250.90	13.3870
442,700	59,968.00	13.5460	59,264.50	13.3871
442,800	59,982.00	13.5461	59,277.90	13.3871
442,900	59,996.00	13.5462	59,291.50	13.3871
443,000	60,010.00	13.5463	59,304.85	13.3871
443,100	60,024.00	13.5464	59,318.45	13.3872
443,200	60,038.00	13.5465	59,331.85	13.3872
443,300	60,052.00	13.5466	59,345.45	13.3872
443,400	60,066.00	13.5467	59,358.85	13.3872
443,500	60,080.00	13.5468	59,372.45	13.3873
443,600	60,094.00	13.5469	59,385.85	13.3873
443,700	60,108.00	13.5470	59,399.45	13.3873
443,800	60,122.00	13.5471	59,412.85	13.3873
443,900	60,136.00	13.5472	59,426.45	13.3873
444,000	60,150.00	13.5473	59,439.85	13.3873
444,100	60,164.00	13.5474	59,453.45	13.3874
444,200	60,178.00	13.5475	59,466.80	13.3874
444,300	60,192.00	13.5476	59,480.40	13.3874

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
444,400	60,206.00	13.5477	59,493.80	13.3874
444,500	60,220.00	13.5478	59,507.40	13.3875
444,600	60,234.00	13.5479	59,520.80	13.3875
444,700	60,248.00	13.5480	59,534.40	13.3875
444,800	60,262.00	13.5481	59,547.80	13.3875
444,900	60,276.00	13.5482	59,561.40	13.3876
445,000	60,290.00	13.5483	59,575.00	13.3876
445,100	60,304.00	13.5484	59,588.40	13.3876
445,200	60,318.00	13.5485	59,602.00	13.3877
445,300	60,332.00	13.5486	59,615.40	13.3877
445,400	60,346.00	13.5487	59,629.00	13.3877
445,500	60,360.00	13.5488	59,642.35	13.3877
445,600	60,374.00	13.5489	59,655.95	13.3878
445,700	60,388.00	13.5490	59,669.35	13.3878
445,800	60,402.00	13.5491	59,682.95	13.3878
445,900	60,416.00	13.5492	59,696.35	13.3878
446,000	60,430.00	13.5493	59,709.95	13.3879
446,100	60,444.00	13.5494	59,723.35	13.3879
446,200	60,458.00	13.5495	59,736.95	13.3879
446,300	60,472.00	13.5496	59,750.35	13.3879
446,400	60,486.00	13.5497	59,763.95	13.3880
446,500	60,500.00	13.5498	59,777.35	13.3880
446,600	60,514.00	13.5499	59,790.95	13.3880
446,700	60,528.00	13.5500	59,804.30	13.3880
446,800	60,542.00	13.5501	59,817.90	13.3881
446,900	60,556.00	13.5502	59,831.30	13.3881
447,000	60,570.00	13.5503	59,844.90	13.3881
447,100	60,584.00	13.5504	59,858.30	13.3881
447,200	60,598.00	13.5505	59,871.90	13.3882
447,300	60,612.00	13.5506	59,885.30	13.3882
447,400	60,626.00	13.5507	59,898.90	13.3882
447,500	60,640.00	13.5508	59,912.50	13.3883
447,600	60,654.00	13.5509	59,925.90	13.3883
447,700	60,668.00	13.5510	59,939.50	13.3883
447,800	60,682.00	13.5511	59,952.90	13.3883
447,900	60,696.00	13.5512	59,966.50	13.3884
448,000	60,710.00	13.5513	59,979.85	13.3884
448,100	60,724.00	13.5514	59,993.45	13.3884

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
448,200	60,738.00	13.5515	60,006.85	13.3884
448,300	60,752.00	13.5516	60,020.45	13.3885
448,400	60,766.00	13.5517	60,033.85	13.3885
448,500	60,780.00	13.5518	60,047.45	13.3885
448,600	60,794.00	13.5519	60,060.85	13.3885
448,700	60,808.00	13.5520	60,074.45	13.3886
448,800	60,822.00	13.5521	60,087.85	13.3886
448,900	60,836.00	13.5522	60,101.45	13.3886
449,000	60,850.00	13.5523	60,114.85	13.3886
449,100	60,864.00	13.5524	60,128.45	13.3887
449,200	60,878.00	13.5525	60,141.80	13.3887
449,300	60,892.00	13.5526	60,155.40	13.3887
449,400	60,906.00	13.5527	60,168.80	13.3887
449,500	60,920.00	13.5528	60,182.40	13.3887
449,600	60,934.00	13.5529	60,195.80	13.3887
449,700	60,948.00	13.5530	60,209.40	13.3888
449,800	60,962.00	13.5531	60,222.80	13.3888
449,900	60,976.00	13.5532	60,236.40	13.3888
450,000	60,990.00	13.5533	60,250.00	13.3889
450,100	61,004.00	13.5534	60,263.40	13.3889
450,200	61,018.00	13.5535	60,277.00	13.3889
450,300	61,032.00	13.5536	60,290.40	13.3889
450,400	61,046.00	13.5537	60,304.00	13.3890
450,500	61,060.00	13.5538	60,317.35	13.3890
450,600	61,074.00	13.5539	60,330.95	13.3890
450,700	61,088.00	13.5540	60,344.35	13.3890
450,800	61,102.00	13.5541	60,357.95	13.3891
450,900	61,116.00	13.5542	60,371.35	13.3891
451,000	61,130.00	13.5543	60,384.95	13.3891
451,100	61,144.00	13.5544	60,398.35	13.3891
451,200	61,158.00	13.5545	60,411.95	13.3892
451,300	61,172.00	13.5546	60,425.35	13.3892
451,400	61,186.00	13.5547	60,438.95	13.3892
451,500	61,200.00	13.5548	60,452.35	13.3892
451,600	61,214.00	13.5549	60,465.95	13.3893
451,700	61,228.00	13.5550	60,479.30	13.3893
451,800	61,242.00	13.5551	60,492.90	13.3893
451,900	61,256.00	13.5552	60,506.30	13.3893

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
452,000	61,270.00	13.5553	60,519.90	13.3894
452,100	61,284.00	13.5554	60,533.30	13.3894
452,200	61,298.00	13.5555	60,546.90	13.3894
452,300	61,312.00	13.5556	60,560.30	13.3894
452,400	61,326.00	13.5557	60,573.90	13.3895
452,500	61,340.00	13.5558	60,587.50	13.3895
452,600	61,354.00	13.5559	60,600.90	13.3895
452,700	61,368.00	13.5560	60,614.50	13.3895
452,800	61,382.00	13.5561	60,627.90	13.3895
452,900	61,396.00	13.5562	60,641.50	13.3896
453,000	61,410.00	13.5563	60,654.85	13.3896
453,100	61,424.00	13.5564	60,668.45	13.3896
453,200	61,438.00	13.5565	60,681.85	13.3896
453,300	61,452.00	13.5566	60,695.45	13.3897
453,400	61,466.00	13.5567	60,708.85	13.3897
453,500	61,480.00	13.5568	60,722.45	13.3897
453,600	61,494.00	13.5569	60,735.85	13.3897
453,700	61,508.00	13.5570	60,749.45	13.3898
453,800	61,522.00	13.5571	60,762.85	13.3898
453,900	61,536.00	13.5572	60,776.45	13.3898
454,000	61,550.00	13.5573	60,789.85	13.3898
454,100	61,564.00	13.5574	60,803.45	13.3899
454,200	61,578.00	13.5575	60,816.80	13.3899
454,300	61,592.00	13.5576	60,830.40	13.3899
454,400	61,606.00	13.5577	60,843.80	13.3899
454,500	61,620.00	13.5578	60,857.40	13.3900
454,600	61,634.00	13.5579	60,870.80	13.3900
454,700	61,648.00	13.5580	60,884.40	13.3900
454,800	61,662.00	13.5580	60,897.80	13.3900
454,900	61,676.00	13.5581	60,911.40	13.3901
455,000	61,690.00	13.5582	60,925.00	13.3901
455,100	61,704.00	13.5583	60,938.40	13.3901
455,200	61,718.00	13.5584	60,952.00	13.3902
455,300	61,732.00	13.5585	60,965.40	13.3902
455,400	61,746.00	13.5586	60,979.00	13.3902
455,500	61,760.00	13.5587	60,992.35	13.3902
455,600	61,774.00	13.5588	61,005.95	13.3902
455,700	61,788.00	13.5589	61,019.35	13.3902

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Imposable	Impôt dû	Taux 0/0	Impôt dû
455,800	61,802.00	13.5590	61,032.95	13.3903
455,900	61,816.00	13.5591	61,046.35	13.3903
456,000	61,830.00	13.5592	61,059.95	13.3903
456,100	61,844.00	13.5593	61,073.35	13.3903
456,200	61,858.00	13.5594	61,086.95	13.3904
456,300	61,872.00	13.5595	61,100.35	13.3904
456,400	61,886.00	13.5596	61,113.95	13.3904
456,500	61,900.00	13.5597	61,127.35	13.3904
456,600	61,914.00	13.5598	61,140.95	13.3905
456,700	61,928.00	13.5599	61,154.30	13.3905
456,800	61,942.00	13.5600	61,167.90	13.3905
456,900	61,956.00	13.5601	61,181.30	13.3905
457,000	61,970.00	13.5602	61,194.90	13.3906
457,100	61,984.00	13.5603	61,208.30	13.3906
457,200	61,998.00	13.5604	61,221.90	13.3906
457,300	62,012.00	13.5605	61,235.30	13.3906
457,400	62,026.00	13.5606	61,248.90	13.3907
457,500	62,040.00	13.5607	61,262.50	13.3907
457,600	62,054.00	13.5608	61,275.90	13.3907
457,700	62,068.00	13.5608	61,289.50	13.3908
457,800	62,082.00	13.5609	61,302.90	13.3908
457,900	62,096.00	13.5610	61,316.50	13.3908
458,000	62,110.00	13.5611	61,329.85	13.3908
458,100	62,124.00	13.5612	61,343.45	13.3908
458,200	62,138.00	13.5613	61,356.85	13.3908
458,300	62,152.00	13.5614	61,370.45	13.3909
458,400	62,166.00	13.5615	61,383.85	13.3909
458,500	62,180.00	13.5616	61,397.45	13.3909
458,600	62,194.00	13.5617	61,410.85	13.3909
458,700	62,208.00	13.5618	61,424.45	13.3910
458,800	62,222.00	13.5619	61,437.85	13.3910
458,900	62,236.00	13.5620	61,451.45	13.3910
459,000	62,250.00	13.5621	61,464.85	13.3910
459,100	62,264.00	13.5622	61,478.45	13.3911
459,200	62,278.00	13.5623	61,491.80	13.3911
459,300	62,292.00	13.5624	61,505.40	13.3911
459,400	62,306.00	13.5625	61,518.80	13.3911
459,500	62,320.00	13.5626	61,532.40	13.3912

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Imposable	Impôt dû	Taux 0/0	Impôt dû
459,600	62,334.00	13.5627	61,545.80	13.3912
459,700	62,348.00	13.5628	61,559.40	13.3912
459,800	62,362.00	13.5629	61,572.80	13.3912
459,900	62,376.00	13.5629	61,586.40	13.3913
460,000	62,390.00	13.5630	61,600.00	13.3913
460,100	62,404.00	13.5631	61,613.40	13.3913
460,200	62,418.00	13.5632	61,627.00	13.3913
460,300	62,432.00	13.5633	61,640.40	13.3913
460,400	62,446.00	13.5634	61,654.00	13.3914
460,500	62,460.00	13.5635	61,667.35	13.3914
460,600	62,474.00	13.5636	61,680.95	13.3914
460,700	62,488.00	13.5637	61,694.35	13.3914
460,800	62,502.00	13.5638	61,707.95	13.3915
460,900	62,516.00	13.5639	61,721.35	13.3915
461,000	62,530.00	13.5640	61,734.95	13.3915
461,100	62,544.00	13.5641	61,748.35	13.3915
461,200	62,558.00	13.5642	61,761.95	13.3916
461,300	62,572.00	13.5643	61,775.35	13.3916
461,400	62,586.00	13.5644	61,788.95	13.3916
461,500	62,600.00	13.5645	61,802.35	13.3916
461,600	62,614.00	13.5646	61,815.95	13.3917
461,700	62,628.00	13.5647	61,829.35	13.3917
461,800	62,642.00	13.5647	61,842.95	13.3917
461,900	62,656.00	13.5648	61,856.30	13.3917
462,000	62,670.00	13.5649	61,869.90	13.3918
462,100	62,684.00	13.5650	61,883.30	13.3918
462,200	62,698.00	13.5651	61,896.90	13.3918
462,300	62,712.00	13.5652	61,910.30	13.3918
462,400	62,726.00	13.5653	61,923.90	13.3918
462,500	62,740.00	13.5654	61,937.50	13.3919
462,600	62,754.00	13.5655	61,950.90	13.3919
462,700	62,768.00	13.5656	61,964.50	13.3919
462,800	62,782.00	13.5657	61,977.90	13.3919
462,900	62,796.00	13.5658	61,991.50	13.3920
463,000	62,810.00	13.5659	62,004.90	13.3920
463,100	62,824.00	13.5660	62,018.50	13.3920
463,200	62,838.00	13.5661	62,031.85	13.3920
463,300	62,852.00	13.5662	62,045.45	13.3921



**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
463,400	62,866.00	13.5662	62,058.85	13.3921
463,500	62,880.00	13.5663	62,072.45	13.3921
463,600	62,894.00	13.5664	62,085.85	13.3921
463,700	62,908.00	13.5665	62,099.45	13.3922
463,800	62,922.00	13.5666	62,112.85	13.3922
463,900	62,936.00	13.5667	62,126.45	13.3922
464,000	62,950.00	13.5668	62,139.85	13.3922
464,100	62,964.00	13.5669	62,153.45	13.3923
464,200	62,978.00	13.5670	62,166.85	13.3923
464,300	62,992.00	13.5671	62,180.45	13.3923
464,400	63,006.00	13.5672	62,193.80	13.3923
464,500	63,020.00	13.5673	62,207.40	13.3923
464,600	63,034.00	13.5674	62,220.80	13.3923
464,700	63,048.00	13.5675	62,234.40	13.3924
464,800	63,062.00	13.5676	62,247.80	13.3924
464,900	63,076.00	13.5676	62,261.40	13.3924
465,000	63,090.00	13.5677	62,275.00	13.3925
465,100	63,104.00	13.5678	62,288.40	13.3925
465,200	63,118.00	13.5679	62,302.00	13.3925
465,300	63,132.00	13.5680	62,315.40	13.3925
465,400	63,146.00	13.5681	62,329.00	13.3926
465,500	63,160.00	13.5682	62,342.40	13.3926
465,600	63,174.00	13.5683	62,356.00	13.3926
465,700	63,188.00	13.5684	62,369.35	13.3926
465,800	63,202.00	13.5685	62,382.95	13.3927
465,900	63,216.00	13.5686	62,396.35	13.3927
466,000	63,230.00	13.5687	62,409.95	13.3927
466,100	63,244.00	13.5688	62,423.35	13.3927
466,200	63,258.00	13.5689	62,436.95	13.3927
466,300	63,272.00	13.5689	62,450.35	13.3927
466,400	63,286.00	13.5690	62,463.95	13.3928
466,500	63,300.00	13.5691	62,477.35	13.3928
466,600	63,314.00	13.5692	62,490.95	13.3928
466,700	63,328.00	13.5693	62,504.35	13.3928
466,800	63,342.00	13.5694	62,517.95	13.3929
466,900	63,356.00	13.5695	62,531.30	13.3929
467,000	63,370.00	13.5696	62,544.90	13.3929
467,100	63,384.00	13.5697	62,558.30	13.3929

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
467,200	63,398.00	13.5698	62,571.90	13.3930
467,300	63,412.00	13.5699	62,585.30	13.3930
467,400	63,426.00	13.5700	62,598.90	13.3930
467,500	63,440.00	13.5701	62,612.50	13.3930
467,600	63,454.00	13.5701	62,625.90	13.3930
467,700	63,468.00	13.5702	62,639.50	13.3931
467,800	63,482.00	13.5703	62,652.90	13.3931
467,900	63,496.00	13.5704	62,666.50	13.3931
468,000	63,510.00	13.5705	62,679.90	13.3931
468,100	63,524.00	13.5706	62,693.50	13.3932
468,200	63,538.00	13.5707	62,706.85	13.3932
468,300	63,552.00	13.5708	62,720.45	13.3932
468,400	63,566.00	13.5709	62,733.85	13.3932
468,500	63,580.00	13.5710	62,747.45	13.3933
468,600	63,594.00	13.5711	62,760.85	13.3933
468,700	63,608.00	13.5712	62,774.45	13.3933
468,800	63,622.00	13.5712	62,787.85	13.3933
468,900	63,636.00	13.5713	62,801.45	13.3934
469,000	63,650.00	13.5714	62,814.85	13.3934
469,100	63,664.00	13.5715	62,828.45	13.3934
469,200	63,678.00	13.5716	62,841.85	13.3934
469,300	63,692.00	13.5717	62,855.45	13.3934
469,400	63,706.00	13.5718	62,868.80	13.3934
469,500	63,720.00	13.5719	62,882.40	13.3935
469,600	63,734.00	13.5720	62,895.80	13.3935
469,700	63,748.00	13.5721	62,909.40	13.3935
469,800	63,762.00	13.5722	62,922.80	13.3935
469,900	63,776.00	13.5722	62,936.40	13.3936
470,000	63,790.00	13.5723	62,950.00	13.3936
470,100	63,804.00	13.5724	62,963.40	13.3936
470,200	63,818.00	13.5725	62,977.00	13.3937
470,300	63,832.00	13.5726	62,990.40	13.3937
470,400	63,846.00	13.5727	63,004.00	13.3937
470,500	63,860.00	13.5728	63,017.40	13.3937
470,600	63,874.00	13.5729	63,031.00	13.3937
470,700	63,888.00	13.5730	63,044.35	13.3937
470,800	63,902.00	13.5731	63,057.95	13.3938
470,900	63,916.00	13.5732	63,071.35	13.3938

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
471,000	63,930.00	13.5732	63,084.95	13.3938
471,100	63,944.00	13.5733	63,098.35	13.3938
471,200	63,958.00	13.5734	63,111.95	13.3939
471,300	63,972.00	13.5735	63,125.35	13.3939
471,400	63,986.00	13.5736	63,138.95	13.3939
471,500	64,000.00	13.5737	63,152.35	13.3939
471,600	64,014.00	13.5738	63,165.95	13.3940
471,700	64,028.00	13.5739	63,179.35	13.3940
471,800	64,042.00	13.5740	63,192.95	13.3940
471,900	64,056.00	13.5741	63,206.30	13.3940
472,000	64,070.00	13.5742	63,219.90	13.3941
472,100	64,084.00	13.5742	63,233.30	13.3941
472,200	64,098.00	13.5743	63,246.90	13.3941
472,300	64,112.00	13.5744	63,260.30	13.3941
472,400	64,126.00	13.5745	63,273.90	13.3941
472,500	64,140.00	13.5746	63,287.50	13.3942
472,600	64,154.00	13.5747	63,300.90	13.3942
472,700	64,168.00	13.5748	63,314.50	13.3942
472,800	64,182.00	13.5749	63,327.90	13.3942
472,900	64,196.00	13.5750	63,341.50	13.3943
473,000	64,210.00	13.5751	63,354.90	13.3943
473,100	64,224.00	13.5751	63,368.50	13.3943
473,200	64,238.00	13.5752	63,381.85	13.3943
473,300	64,252.00	13.5753	63,395.45	13.3944
473,400	64,266.00	13.5754	63,408.85	13.3944
473,500	64,280.00	13.5755	63,422.45	13.3944
473,600	64,294.00	13.5756	63,435.85	13.3944
473,700	64,308.00	13.5757	63,449.45	13.3944
473,800	64,322.00	13.5758	63,462.85	13.3944
473,900	64,336.00	13.5759	63,476.45	13.3945
474,000	64,350.00	13.5759	63,489.85	13.3945
474,100	64,364.00	13.5760	63,503.45	13.3945
474,200	64,378.00	13.5761	63,516.85	13.3945
474,300	64,392.00	13.5762	63,530.45	13.3946
474,400	64,406.00	13.5763	63,543.80	13.3946
474,500	64,420.00	13.5764	63,557.40	13.3946
474,600	64,434.00	13.5765	63,570.80	13.3946
474,700	64,448.00	13.5766	63,584.40	13.3947

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Imposable	Impôt dû	Taux 0/0	Impôt dû
474,800	64,462.00	13.5767	63,597.80	13.3947
474,900	64,476.00	13.5768	63,611.40	13.3947
475,000	64,490.00	13.5768	63,625.00	13.3947
475,100	64,504.00	13.5769	63,638.40	13.3947
475,200	64,518.00	13.5770	63,652.00	13.3948
475,300	64,532.00	13.5771	63,665.40	13.3948
475,400	64,546.00	13.5772	63,679.00	13.3948
475,500	64,560.00	13.5773	63,692.40	13.3948
475,600	64,574.00	13.5774	63,706.00	13.3949
475,700	64,588.00	13.5775	63,719.35	13.3949
475,800	64,602.00	13.5776	63,732.95	13.3949
475,900	64,616.00	13.5776	63,746.35	13.3949
476,000	64,630.00	13.5777	63,759.95	13.3949
476,100	64,644.00	13.5778	63,773.35	13.3949
476,200	64,658.00	13.5779	63,786.95	13.3950
476,300	64,672.00	13.5780	63,800.35	13.3950
476,400	64,686.00	13.5781	63,813.95	13.3950
476,500	64,700.00	13.5782	63,827.35	13.3950
476,600	64,714.00	13.5783	63,840.95	13.3951
476,700	64,728.00	13.5784	63,854.35	13.3951
476,800	64,742.00	13.5784	63,867.95	13.3951
476,900	64,756.00	13.5785	63,881.30	13.3951
477,000	64,770.00	13.5786	63,894.90	13.3952
477,100	64,784.00	13.5787	63,908.30	13.3952
477,200	64,798.00	13.5788	63,921.90	13.3952
477,300	64,812.00	13.5789	63,935.30	13.3952
477,400	64,826.00	13.5790	63,948.90	13.3952
477,500	64,840.00	13.5791	63,962.50	13.3953
477,600	64,854.00	13.5791	63,975.90	13.3953
477,700	64,868.00	13.5792	63,989.50	13.3953
477,800	64,882.00	13.5793	64,002.90	13.3953
477,900	64,896.00	13.5794	64,016.50	13.3954
478,000	64,910.00	13.5795	64,029.90	13.3954
478,100	64,924.00	13.5796	64,043.50	13.3954
478,200	64,938.00	13.5797	64,056.85	13.3954
478,300	64,952.00	13.5798	64,070.45	13.3955
478,400	64,966.00	13.5798	64,083.85	13.3955
478,500	64,980.00	13.5799	64,097.45	13.3955

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
478,600	64,994.00	13.5800	64,110.85	13.3955
478,700	65,008.00	13.5801	64,124.45	13.3955
478,800	65,022.00	13.5802	64,137.85	13.3955
478,900	65,036.00	13.5803	64,151.45	13.3956
479,000	65,050.00	13.5804	64,164.85	13.3956
479,100	65,064.00	13.5805	64,178.45	13.3956
479,200	65,078.00	13.5806	64,191.85	13.3956
479,300	65,092.00	13.5806	64,205.45	13.3957
479,400	65,106.00	13.5807	64,218.80	13.3957
479,500	65,120.00	13.5808	64,232.40	13.3957
479,600	65,134.00	13.5809	64,245.80	13.3957
479,700	65,148.00	13.5810	64,259.40	13.3957
479,800	65,162.00	13.5811	64,272.80	13.3957
479,900	65,176.00	13.5812	64,286.40	13.3958
480,000	65,190.00	13.5813	64,300.00	13.3958
480,100	65,204.00	13.5813	64,313.40	13.3958
480,200	65,218.00	13.5814	64,327.00	13.3959
480,300	65,232.00	13.5815	64,340.40	13.3959
480,400	65,246.00	13.5816	64,354.00	13.3959
480,500	65,260.00	13.5817	64,367.40	13.3959
480,600	65,274.00	13.5818	64,381.00	13.3960
480,700	65,288.00	13.5819	64,394.35	13.3960
480,800	65,302.00	13.5819	64,407.95	13.3960
480,900	65,316.00	13.5820	64,421.35	13.3960
481,000	65,330.00	13.5821	64,434.95	13.3960
481,100	65,344.00	13.5822	64,448.35	13.3960
481,200	65,358.00	13.5823	64,461.95	13.3961
481,300	65,372.00	13.5824	64,475.35	13.3961
481,400	65,386.00	13.5825	64,488.95	13.3961
481,500	65,400.00	13.5826	64,502.35	13.3961
481,600	65,414.00	13.5826	64,515.95	13.3962
481,700	65,428.00	13.5827	64,529.35	13.3962
481,800	65,442.00	13.5828	64,542.95	13.3962
481,900	65,456.00	13.5829	64,556.30	13.3962
482,000	65,470.00	13.5830	64,569.90	13.3962
482,100	65,484.00	13.5831	64,583.30	13.3962
482,200	65,498.00	13.5832	64,596.90	13.3963
482,300	65,512.00	13.5832	64,610.30	13.3963

Impôt cantonal et communal direct

Barème de référence

Table de calcul applicable dès le 1er janvier 2021

REVENU

Impôt de base (coefficient 1.0)

(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)

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Imposable	Impôt dû	Taux 0/0	Impôt dû
482,400	65,526.00	13.5833	64,623.90	13.3963
482,500	65,540.00	13.5834	64,637.50	13.3964
482,600	65,554.00	13.5835	64,650.90	13.3964
482,700	65,568.00	13.5836	64,664.50	13.3964
482,800	65,582.00	13.5837	64,677.90	13.3964
482,900	65,596.00	13.5838	64,691.50	13.3965
483,000	65,610.00	13.5839	64,704.90	13.3965
483,100	65,624.00	13.5839	64,718.50	13.3965
483,200	65,638.00	13.5840	64,731.85	13.3965
483,300	65,652.00	13.5841	64,745.45	13.3965
483,400	65,666.00	13.5842	64,758.85	13.3965
483,500	65,680.00	13.5843	64,772.45	13.3966
483,600	65,694.00	13.5844	64,785.85	13.3966
483,700	65,708.00	13.5845	64,799.45	13.3966
483,800	65,722.00	13.5845	64,812.85	13.3966
483,900	65,736.00	13.5846	64,826.45	13.3967
484,000	65,750.00	13.5847	64,839.85	13.3967
484,100	65,764.00	13.5848	64,853.45	13.3967
484,200	65,778.00	13.5849	64,866.85	13.3967
484,300	65,792.00	13.5850	64,880.45	13.3967
484,400	65,806.00	13.5851	64,893.85	13.3967
484,500	65,820.00	13.5851	64,907.40	13.3968
484,600	65,834.00	13.5852	64,920.80	13.3968
484,700	65,848.00	13.5853	64,934.40	13.3968
484,800	65,862.00	13.5854	64,947.80	13.3968
484,900	65,876.00	13.5855	64,961.40	13.3969
485,000	65,890.00	13.5856	64,975.00	13.3969
485,100	65,904.00	13.5857	64,988.40	13.3969
485,200	65,918.00	13.5857	65,002.00	13.3969
485,300	65,932.00	13.5858	65,015.40	13.3969
485,400	65,946.00	13.5859	65,029.00	13.3970
485,500	65,960.00	13.5860	65,042.40	13.3970
485,600	65,974.00	13.5861	65,056.00	13.3970
485,700	65,988.00	13.5862	65,069.35	13.3970
485,800	66,002.00	13.5862	65,082.95	13.3971
485,900	66,016.00	13.5863	65,096.35	13.3971
486,000	66,030.00	13.5864	65,109.95	13.3971
486,100	66,044.00	13.5865	65,123.35	13.3971

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Imposable	Impôt dû	Taux 0/0	Impôt dû
486,200	66,058.00	13.5866	65,136.95	13.3972
486,300	66,072.00	13.5867	65,150.35	13.3972
486,400	66,086.00	13.5868	65,163.95	13.3972
486,500	66,100.00	13.5868	65,177.35	13.3972
486,600	66,114.00	13.5869	65,190.95	13.3972
486,700	66,128.00	13.5870	65,204.35	13.3972
486,800	66,142.00	13.5871	65,217.95	13.3973
486,900	66,156.00	13.5872	65,231.35	13.3973
487,000	66,170.00	13.5873	65,244.90	13.3973
487,100	66,184.00	13.5874	65,258.30	13.3973
487,200	66,198.00	13.5874	65,271.90	13.3974
487,300	66,212.00	13.5875	65,285.30	13.3974
487,400	66,226.00	13.5876	65,298.90	13.3974
487,500	66,240.00	13.5877	65,312.50	13.3974
487,600	66,254.00	13.5878	65,325.90	13.3974
487,700	66,268.00	13.5879	65,339.50	13.3975
487,800	66,282.00	13.5879	65,352.90	13.3975
487,900	66,296.00	13.5880	65,366.50	13.3975
488,000	66,310.00	13.5881	65,379.90	13.3975
488,100	66,324.00	13.5882	65,393.50	13.3976
488,200	66,338.00	13.5883	65,406.85	13.3976
488,300	66,352.00	13.5884	65,420.45	13.3976
488,400	66,366.00	13.5885	65,433.85	13.3976
488,500	66,380.00	13.5885	65,447.45	13.3976
488,600	66,394.00	13.5886	65,460.85	13.3976
488,700	66,408.00	13.5887	65,474.45	13.3977
488,800	66,422.00	13.5888	65,487.85	13.3977
488,900	66,436.00	13.5889	65,501.45	13.3977
489,000	66,450.00	13.5890	65,514.85	13.3977
489,100	66,464.00	13.5890	65,528.45	13.3978
489,200	66,478.00	13.5891	65,541.85	13.3978
489,300	66,492.00	13.5892	65,555.45	13.3978
489,400	66,506.00	13.5893	65,568.85	13.3978
489,500	66,520.00	13.5894	65,582.40	13.3978
489,600	66,534.00	13.5895	65,595.80	13.3978
489,700	66,548.00	13.5895	65,609.40	13.3979
489,800	66,562.00	13.5896	65,622.80	13.3979
489,900	66,576.00	13.5897	65,636.40	13.3979

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Imposable	Impôt dû	Taux 0/0	Impôt dû
490,000	66,590.00	13.5898	65,650.00	13.3980
490,100	66,604.00	13.5899	65,663.40	13.3980
490,200	66,618.00	13.5900	65,677.00	13.3980
490,300	66,632.00	13.5900	65,690.40	13.3980
490,400	66,646.00	13.5901	65,704.00	13.3980
490,500	66,660.00	13.5902	65,717.40	13.3980
490,600	66,674.00	13.5903	65,731.00	13.3981
490,700	66,688.00	13.5904	65,744.35	13.3981
490,800	66,702.00	13.5905	65,757.95	13.3981
490,900	66,716.00	13.5905	65,771.35	13.3981
491,000	66,730.00	13.5906	65,784.95	13.3982
491,100	66,744.00	13.5907	65,798.35	13.3982
491,200	66,758.00	13.5908	65,811.95	13.3982
491,300	66,772.00	13.5909	65,825.35	13.3982
491,400	66,786.00	13.5910	65,838.95	13.3982
491,500	66,800.00	13.5910	65,852.35	13.3982
491,600	66,814.00	13.5911	65,865.95	13.3983
491,700	66,828.00	13.5912	65,879.35	13.3983
491,800	66,842.00	13.5913	65,892.95	13.3983
491,900	66,856.00	13.5914	65,906.35	13.3983
492,000	66,870.00	13.5915	65,919.90	13.3984
492,100	66,884.00	13.5915	65,933.30	13.3984
492,200	66,898.00	13.5916	65,946.90	13.3984
492,300	66,912.00	13.5917	65,960.30	13.3984
492,400	66,926.00	13.5918	65,973.90	13.3984
492,500	66,940.00	13.5919	65,987.50	13.3985
492,600	66,954.00	13.5920	66,000.90	13.3985
492,700	66,968.00	13.5920	66,014.50	13.3985
492,800	66,982.00	13.5921	66,027.90	13.3985
492,900	66,996.00	13.5922	66,041.50	13.3986
493,000	67,010.00	13.5923	66,054.90	13.3986
493,100	67,024.00	13.5924	66,068.50	13.3986
493,200	67,038.00	13.5925	66,081.90	13.3986
493,300	67,052.00	13.5925	66,095.45	13.3986
493,400	67,066.00	13.5926	66,108.85	13.3986
493,500	67,080.00	13.5927	66,122.45	13.3987
493,600	67,094.00	13.5928	66,135.85	13.3987
493,700	67,108.00	13.5929	66,149.45	13.3987



**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Imposable	Impôt dû	Taux 0/0	Impôt dû
493,800	67,122.00	13.5930	66,162.85	13.3987
493,900	67,136.00	13.5930	66,176.45	13.3988
494,000	67,150.00	13.5931	66,189.85	13.3988
494,100	67,164.00	13.5932	66,203.45	13.3988
494,200	67,178.00	13.5933	66,216.85	13.3988
494,300	67,192.00	13.5934	66,230.45	13.3988
494,400	67,206.00	13.5934	66,243.85	13.3988
494,500	67,220.00	13.5935	66,257.40	13.3989
494,600	67,234.00	13.5936	66,270.80	13.3989
494,700	67,248.00	13.5937	66,284.40	13.3989
494,800	67,262.00	13.5938	66,297.80	13.3989
494,900	67,276.00	13.5939	66,311.40	13.3990
495,000	67,290.00	13.5939	66,325.00	13.3990
495,100	67,304.00	13.5940	66,338.40	13.3990
495,200	67,318.00	13.5941	66,352.00	13.3990
495,300	67,332.00	13.5942	66,365.40	13.3990
495,400	67,346.00	13.5943	66,379.00	13.3991
495,500	67,360.00	13.5943	66,392.40	13.3991
495,600	67,374.00	13.5944	66,406.00	13.3991
495,700	67,388.00	13.5945	66,419.40	13.3991
495,800	67,402.00	13.5946	66,432.95	13.3991
495,900	67,416.00	13.5947	66,446.35	13.3991
496,000	67,430.00	13.5948	66,459.95	13.3992
496,100	67,444.00	13.5948	66,473.35	13.3992
496,200	67,458.00	13.5949	66,486.95	13.3992
496,300	67,472.00	13.5950	66,500.35	13.3992
496,400	67,486.00	13.5951	66,513.95	13.3993
496,500	67,500.00	13.5952	66,527.35	13.3993
496,600	67,514.00	13.5952	66,540.95	13.3993
496,700	67,528.00	13.5953	66,554.35	13.3993
496,800	67,542.00	13.5954	66,567.95	13.3993
496,900	67,556.00	13.5955	66,581.35	13.3993
497,000	67,570.00	13.5956	66,594.90	13.3994
497,100	67,584.00	13.5957	66,608.30	13.3994
497,200	67,598.00	13.5957	66,621.90	13.3994
497,300	67,612.00	13.5958	66,635.30	13.3994
497,400	67,626.00	13.5959	66,648.90	13.3995
497,500	67,640.00	13.5960	66,662.50	13.3995

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
497,600	67,654.00	13.5961	66,675.90	13.3995
497,700	67,668.00	13.5961	66,689.50	13.3995
497,800	67,682.00	13.5962	66,702.90	13.3995
497,900	67,696.00	13.5963	66,716.50	13.3996
498,000	67,710.00	13.5964	66,729.90	13.3996
498,100	67,724.00	13.5965	66,743.50	13.3996
498,200	67,738.00	13.5965	66,756.90	13.3996
498,300	67,752.00	13.5966	66,770.45	13.3997
498,400	67,766.00	13.5967	66,783.85	13.3997
498,500	67,780.00	13.5968	66,797.45	13.3997
498,600	67,794.00	13.5969	66,810.85	13.3997
498,700	67,808.00	13.5970	66,824.45	13.3997
498,800	67,822.00	13.5970	66,837.85	13.3997
498,900	67,836.00	13.5971	66,851.45	13.3998
499,000	67,850.00	13.5972	66,864.85	13.3998
499,100	67,864.00	13.5973	66,878.45	13.3998
499,200	67,878.00	13.5974	66,891.85	13.3998
499,300	67,892.00	13.5974	66,905.45	13.3998
499,400	67,906.00	13.5975	66,918.85	13.3998
499,500	67,920.00	13.5976	66,932.40	13.3999
499,600	67,934.00	13.5977	66,945.80	13.3999
499,700	67,948.00	13.5978	66,959.40	13.3999
499,800	67,962.00	13.5978	66,972.80	13.3999
499,900	67,976.00	13.5979	66,986.40	13.4000
500,000	67,990.00	13.5980	67,000.00	13.4000
500,100	68,004.00	13.5981	67,013.40	13.4000
500,200	68,018.00	13.5982	67,027.00	13.4000
500,300	68,032.00	13.5982	67,040.40	13.4000
500,400	68,046.00	13.5983	67,054.00	13.4001
500,500	68,060.00	13.5984	67,067.40	13.4001
500,600	68,074.00	13.5985	67,081.00	13.4001
500,700	68,088.00	13.5986	67,094.40	13.4001
500,800	68,102.00	13.5986	67,107.95	13.4002
500,900	68,116.00	13.5987	67,121.35	13.4002
501,000	68,130.00	13.5988	67,134.95	13.4002
501,100	68,144.00	13.5989	67,148.35	13.4002
501,200	68,158.00	13.5990	67,161.95	13.4002
501,300	68,172.00	13.5990	67,175.35	13.4002

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Imposable	Impôt dû	Taux 0/0	Impôt dû
501,400	68,186.00	13.5991	67,188.95	13.4003
501,500	68,200.00	13.5992	67,202.35	13.4003
501,600	68,214.00	13.5993	67,215.95	13.4003
501,700	68,228.00	13.5994	67,229.35	13.4003
501,800	68,242.00	13.5994	67,242.95	13.4003
501,900	68,256.00	13.5995	67,256.35	13.4003
502,000	68,270.00	13.5996	67,269.90	13.4004
502,100	68,284.00	13.5997	67,283.30	13.4004
502,200	68,298.00	13.5998	67,296.90	13.4004
502,300	68,312.00	13.5998	67,310.30	13.4004
502,400	68,326.00	13.5999	67,323.90	13.4005
502,500	68,340.00	13.6000	67,337.50	13.4005
502,600	68,354.00	13.6001	67,350.90	13.4005
502,700	68,368.00	13.6002	67,364.50	13.4005
502,800	68,382.00	13.6002	67,377.90	13.4005
502,900	68,396.00	13.6003	67,391.50	13.4006
503,000	68,410.00	13.6004	67,404.90	13.4006
503,100	68,424.00	13.6005	67,418.50	13.4006
503,200	68,438.00	13.6006	67,431.90	13.4006
503,300	68,452.00	13.6006	67,445.45	13.4006
503,400	68,466.00	13.6007	67,458.85	13.4006
503,500	68,480.00	13.6008	67,472.45	13.4007
503,600	68,494.00	13.6009	67,485.85	13.4007
503,700	68,508.00	13.6010	67,499.45	13.4007
503,800	68,522.00	13.6010	67,512.85	13.4007
503,900	68,536.00	13.6011	67,526.45	13.4008
504,000	68,550.00	13.6012	67,539.85	13.4008
504,100	68,564.00	13.6013	67,553.45	13.4008
504,200	68,578.00	13.6013	67,566.85	13.4008
504,300	68,592.00	13.6014	67,580.45	13.4008
504,400	68,606.00	13.6015	67,593.85	13.4008
504,500	68,620.00	13.6016	67,607.40	13.4009
504,600	68,634.00	13.6017	67,620.80	13.4009
504,700	68,648.00	13.6017	67,634.40	13.4009
504,800	68,662.00	13.6018	67,647.80	13.4009
504,900	68,676.00	13.6019	67,661.40	13.4010
505,000	68,690.00	13.6020	67,675.00	13.4010
505,100	68,704.00	13.6021	67,688.40	13.4010

Impôt cantonal et communal direct

Barème de référence

Table de calcul applicable dès le 1er janvier 2021

REVENU

Impôt de base (coefficient 1.0)

(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)

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Imposable	Impôt dû	Taux 0/0	Impôt dû
505,200	68,718.00	13.6021	67,702.00	13.4010
505,300	68,732.00	13.6022	67,715.40	13.4010
505,400	68,746.00	13.6023	67,729.00	13.4011
505,500	68,760.00	13.6024	67,742.40	13.4011
505,600	68,774.00	13.6025	67,756.00	13.4011
505,700	68,788.00	13.6025	67,769.40	13.4011
505,800	68,802.00	13.6026	67,782.95	13.4011
505,900	68,816.00	13.6027	67,796.35	13.4011
506,000	68,830.00	13.6028	67,809.95	13.4012
506,100	68,844.00	13.6028	67,823.35	13.4012
506,200	68,858.00	13.6029	67,836.95	13.4012
506,300	68,872.00	13.6030	67,850.35	13.4012
506,400	68,886.00	13.6031	67,863.95	13.4013
506,500	68,900.00	13.6032	67,877.35	13.4013
506,600	68,914.00	13.6032	67,890.95	13.4013
506,700	68,928.00	13.6033	67,904.35	13.4013
506,800	68,942.00	13.6034	67,917.95	13.4013
506,900	68,956.00	13.6035	67,931.35	13.4013
507,000	68,970.00	13.6036	67,944.90	13.4014
507,100	68,984.00	13.6036	67,958.35	13.4014
507,200	68,998.00	13.6037	67,971.90	13.4014
507,300	69,012.00	13.6038	67,985.30	13.4014
507,400	69,026.00	13.6039	67,998.90	13.4014
507,500	69,040.00	13.6039	68,012.50	13.4015
507,600	69,054.00	13.6040	68,025.90	13.4015
507,700	69,068.00	13.6041	68,039.50	13.4015
507,800	69,082.00	13.6042	68,052.90	13.4015
507,900	69,096.00	13.6043	68,066.50	13.4016
508,000	69,110.00	13.6043	68,079.90	13.4016
508,100	69,124.00	13.6044	68,093.50	13.4016
508,200	69,138.00	13.6045	68,106.90	13.4016
508,300	69,152.00	13.6046	68,120.45	13.4016
508,400	69,166.00	13.6046	68,133.85	13.4016
508,500	69,180.00	13.6047	68,147.45	13.4017
508,600	69,194.00	13.6048	68,160.85	13.4017
508,700	69,208.00	13.6049	68,174.45	13.4017
508,800	69,222.00	13.6050	68,187.85	13.4017
508,900	69,236.00	13.6050	68,201.45	13.4017

Impôt cantonal et communal direct

Barème de référence

Table de calcul applicable dès le 1er janvier 2021

REVENU

Impôt de base (coefficient 1.0)

(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)

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Imposable	Impôt dû	Taux 0/0	Impôt dû
509,000	69,250.00	13.6051	68,214.85	13.4017
509,100	69,264.00	13.6052	68,228.45	13.4018
509,200	69,278.00	13.6053	68,241.85	13.4018
509,300	69,292.00	13.6053	68,255.45	13.4018
509,400	69,306.00	13.6054	68,268.85	13.4018
509,500	69,320.00	13.6055	68,282.40	13.4018
509,600	69,334.00	13.6056	68,295.85	13.4018
509,700	69,348.00	13.6057	68,309.40	13.4019
509,800	69,362.00	13.6057	68,322.80	13.4019
509,900	69,376.00	13.6058	68,336.40	13.4019
510,000	69,390.00	13.6059	68,350.00	13.4020
510,100	69,404.00	13.6060	68,363.40	13.4020
510,200	69,418.00	13.6060	68,377.00	13.4020
510,300	69,432.00	13.6061	68,390.40	13.4020
510,400	69,446.00	13.6062	68,404.00	13.4020
510,500	69,460.00	13.6063	68,417.40	13.4020
510,600	69,474.00	13.6063	68,431.00	13.4021
510,700	69,488.00	13.6064	68,444.40	13.4021
510,800	69,502.00	13.6065	68,457.95	13.4021
510,900	69,516.00	13.6066	68,471.35	13.4021
511,000	69,530.00	13.6067	68,484.95	13.4021
511,100	69,544.00	13.6067	68,498.35	13.4021
511,200	69,558.00	13.6068	68,511.95	13.4022
511,300	69,572.00	13.6069	68,525.35	13.4022
511,400	69,586.00	13.6070	68,538.95	13.4022
511,500	69,600.00	13.6070	68,552.35	13.4022
511,600	69,614.00	13.6071	68,565.95	13.4023
511,700	69,628.00	13.6072	68,579.35	13.4023
511,800	69,642.00	13.6073	68,592.95	13.4023
511,900	69,656.00	13.6073	68,606.35	13.4023
512,000	69,670.00	13.6074	68,619.90	13.4023
512,100	69,684.00	13.6075	68,633.35	13.4023
512,200	69,698.00	13.6076	68,646.90	13.4024
512,300	69,712.00	13.6077	68,660.30	13.4024
512,400	69,726.00	13.6077	68,673.90	13.4024
512,500	69,740.00	13.6078	68,687.50	13.4024
512,600	69,754.00	13.6079	68,700.90	13.4024
512,700	69,768.00	13.6080	68,714.50	13.4025

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Imposable	Impôt dû	Taux 0/0	Impôt dû
512,800	69,782.00	13.6080	68,727.90	13.4025
512,900	69,796.00	13.6081	68,741.50	13.4025
513,000	69,810.00	13.6082	68,754.90	13.4025
513,100	69,824.00	13.6083	68,768.50	13.4025
513,200	69,838.00	13.6083	68,781.90	13.4025
513,300	69,852.00	13.6084	68,795.45	13.4026
513,400	69,866.00	13.6085	68,808.85	13.4026
513,500	69,880.00	13.6086	68,822.45	13.4026
513,600	69,894.00	13.6086	68,835.85	13.4026
513,700	69,908.00	13.6087	68,849.45	13.4027
513,800	69,922.00	13.6088	68,862.85	13.4027
513,900	69,936.00	13.6089	68,876.45	13.4027
514,000	69,950.00	13.6089	68,889.85	13.4027
514,100	69,964.00	13.6090	68,903.45	13.4027
514,200	69,978.00	13.6091	68,916.85	13.4027
514,300	69,992.00	13.6092	68,930.45	13.4028
514,400	70,006.00	13.6093	68,943.85	13.4028
514,500	70,020.00	13.6093	68,957.45	13.4028
514,600	70,034.00	13.6094	68,970.85	13.4028
514,700	70,048.00	13.6095	68,984.40	13.4028
514,800	70,062.00	13.6096	68,997.80	13.4028
514,900	70,076.00	13.6096	69,011.40	13.4029
515,000	70,090.00	13.6097	69,025.00	13.4029
515,100	70,104.00	13.6098	69,038.40	13.4029
515,200	70,118.00	13.6099	69,052.00	13.4029
515,300	70,132.00	13.6099	69,065.40	13.4029
515,400	70,146.00	13.6100	69,079.00	13.4030
515,500	70,160.00	13.6101	69,092.40	13.4030
515,600	70,174.00	13.6102	69,106.00	13.4030
515,700	70,188.00	13.6102	69,119.40	13.4030
515,800	70,202.00	13.6103	69,132.95	13.4031
515,900	70,216.00	13.6104	69,146.35	13.4031
516,000	70,230.00	13.6105	69,159.95	13.4031
516,100	70,244.00	13.6105	69,173.35	13.4031
516,200	70,258.00	13.6106	69,186.95	13.4031
516,300	70,272.00	13.6107	69,200.35	13.4031
516,400	70,286.00	13.6108	69,213.95	13.4032
516,500	70,300.00	13.6108	69,227.35	13.4032

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Imposable	Impôt dû	Taux 0/0	Impôt dû
516,600	70,314.00	13.6109	69,240.95	13.4032
516,700	70,328.00	13.6110	69,254.35	13.4032
516,800	70,342.00	13.6111	69,267.95	13.4032
516,900	70,356.00	13.6111	69,281.35	13.4032
517,000	70,370.00	13.6112	69,294.95	13.4033
517,100	70,384.00	13.6113	69,308.35	13.4033
517,200	70,398.00	13.6114	69,321.90	13.4033
517,300	70,412.00	13.6114	69,335.30	13.4033
517,400	70,426.00	13.6115	69,348.90	13.4033
517,500	70,440.00	13.6116	69,362.50	13.4034
517,600	70,454.00	13.6117	69,375.90	13.4034
517,700	70,468.00	13.6117	69,389.50	13.4034
517,800	70,482.00	13.6118	69,402.90	13.4034
517,900	70,496.00	13.6119	69,416.50	13.4035
518,000	70,510.00	13.6120	69,429.90	13.4035
518,100	70,524.00	13.6120	69,443.50	13.4035
518,200	70,538.00	13.6121	69,456.90	13.4035
518,300	70,552.00	13.6122	69,470.45	13.4035
518,400	70,566.00	13.6123	69,483.85	13.4035
518,500	70,580.00	13.6123	69,497.45	13.4036
518,600	70,594.00	13.6124	69,510.85	13.4036
518,700	70,608.00	13.6125	69,524.45	13.4036
518,800	70,622.00	13.6126	69,537.85	13.4036
518,900	70,636.00	13.6126	69,551.45	13.4036
519,000	70,650.00	13.6127	69,564.85	13.4036
519,100	70,664.00	13.6128	69,578.45	13.4037
519,200	70,678.00	13.6129	69,591.85	13.4037
519,300	70,692.00	13.6129	69,605.45	13.4037
519,400	70,706.00	13.6130	69,618.85	13.4037
519,500	70,720.00	13.6131	69,632.45	13.4037
519,600	70,734.00	13.6132	69,645.85	13.4037
519,700	70,748.00	13.6132	69,659.40	13.4038
519,800	70,762.00	13.6133	69,672.80	13.4038
519,900	70,776.00	13.6134	69,686.40	13.4038
520,000	70,790.00	13.6135	69,700.00	13.4038
520,100	70,804.00	13.6135	69,713.40	13.4038
520,200	70,818.00	13.6136	69,727.00	13.4039
520,300	70,832.00	13.6137	69,740.40	13.4039

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Imposable	Impôt dû	Taux 0/0	Impôt dû
520,400	70,846.00	13.6138	69,754.00	13.4039
520,500	70,860.00	13.6138	69,767.40	13.4039
520,600	70,874.00	13.6139	69,781.00	13.4040
520,700	70,888.00	13.6140	69,794.40	13.4040
520,800	70,902.00	13.6141	69,807.95	13.4040
520,900	70,916.00	13.6141	69,821.35	13.4040
521,000	70,930.00	13.6142	69,834.95	13.4040
521,100	70,944.00	13.6143	69,848.35	13.4040
521,200	70,958.00	13.6144	69,861.95	13.4041
521,300	70,972.00	13.6144	69,875.35	13.4041
521,400	70,986.00	13.6145	69,888.95	13.4041
521,500	71,000.00	13.6146	69,902.35	13.4041
521,600	71,014.00	13.6146	69,915.95	13.4041
521,700	71,028.00	13.6147	69,929.35	13.4041
521,800	71,042.00	13.6148	69,942.95	13.4042
521,900	71,056.00	13.6149	69,956.35	13.4042
522,000	71,070.00	13.6149	69,969.95	13.4042
522,100	71,084.00	13.6150	69,983.35	13.4042
522,200	71,098.00	13.6151	69,996.90	13.4042
522,300	71,112.00	13.6152	70,010.30	13.4042
522,400	71,126.00	13.6152	70,023.90	13.4043
522,500	71,140.00	13.6153	70,037.50	13.4043
522,600	71,154.00	13.6154	70,050.90	13.4043
522,700	71,168.00	13.6155	70,064.50	13.4043
522,800	71,182.00	13.6155	70,077.90	13.4043
522,900	71,196.00	13.6156	70,091.50	13.4044
523,000	71,210.00	13.6157	70,104.90	13.4044
523,100	71,224.00	13.6158	70,118.50	13.4044
523,200	71,238.00	13.6158	70,131.90	13.4044
523,300	71,252.00	13.6159	70,145.45	13.4044
523,400	71,266.00	13.6160	70,158.90	13.4044
523,500	71,280.00	13.6160	70,172.45	13.4045
523,600	71,294.00	13.6161	70,185.85	13.4045
523,700	71,308.00	13.6162	70,199.45	13.4045
523,800	71,322.00	13.6163	70,212.85	13.4045
523,900	71,336.00	13.6163	70,226.45	13.4046
524,000	71,350.00	13.6164	70,239.85	13.4046
524,100	71,364.00	13.6165	70,253.45	13.4046



**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Imposable	Impôt dû	Taux 0/0	Impôt dû
524,200	71,378.00	13.6166	70,266.85	13.4046
524,300	71,392.00	13.6166	70,280.45	13.4046
524,400	71,406.00	13.6167	70,293.85	13.4046
524,500	71,420.00	13.6168	70,307.45	13.4047
524,600	71,434.00	13.6169	70,320.85	13.4047
524,700	71,448.00	13.6169	70,334.40	13.4047
524,800	71,462.00	13.6170	70,347.80	13.4047
524,900	71,476.00	13.6171	70,361.40	13.4047
525,000	71,490.00	13.6171	70,375.00	13.4048
525,100	71,504.00	13.6172	70,388.40	13.4048
525,200	71,518.00	13.6173	70,402.00	13.4048
525,300	71,532.00	13.6174	70,415.40	13.4048
525,400	71,546.00	13.6174	70,429.00	13.4048
525,500	71,560.00	13.6175	70,442.40	13.4048
525,600	71,574.00	13.6176	70,456.00	13.4049
525,700	71,588.00	13.6177	70,469.40	13.4049
525,800	71,602.00	13.6177	70,482.95	13.4049
525,900	71,616.00	13.6178	70,496.40	13.4049
526,000	71,630.00	13.6179	70,509.95	13.4049
526,100	71,644.00	13.6179	70,523.35	13.4049
526,200	71,658.00	13.6180	70,536.95	13.4050
526,300	71,672.00	13.6181	70,550.35	13.4050
526,400	71,686.00	13.6182	70,563.95	13.4050
526,500	71,700.00	13.6182	70,577.35	13.4050
526,600	71,714.00	13.6183	70,590.95	13.4050
526,700	71,728.00	13.6184	70,604.35	13.4050
526,800	71,742.00	13.6185	70,617.95	13.4051
526,900	71,756.00	13.6185	70,631.35	13.4051
527,000	71,770.00	13.6186	70,644.95	13.4051
527,100	71,784.00	13.6187	70,658.35	13.4051
527,200	71,798.00	13.6187	70,671.90	13.4051
527,300	71,812.00	13.6188	70,685.30	13.4051
527,400	71,826.00	13.6189	70,698.90	13.4052
527,500	71,840.00	13.6190	70,712.50	13.4052
527,600	71,854.00	13.6190	70,725.90	13.4052
527,700	71,868.00	13.6191	70,739.50	13.4052
527,800	71,882.00	13.6192	70,752.90	13.4052
527,900	71,896.00	13.6192	70,766.50	13.4053

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
528,000	71,910.00	13.6193	70,779.90	13.4053
528,100	71,924.00	13.6194	70,793.50	13.4053
528,200	71,938.00	13.6195	70,806.90	13.4053
528,300	71,952.00	13.6195	70,820.45	13.4054
528,400	71,966.00	13.6196	70,833.90	13.4054
528,500	71,980.00	13.6197	70,847.45	13.4054
528,600	71,994.00	13.6198	70,860.85	13.4054
528,700	72,008.00	13.6198	70,874.45	13.4054
528,800	72,022.00	13.6199	70,887.85	13.4054
528,900	72,036.00	13.6200	70,901.45	13.4055
529,000	72,050.00	13.6200	70,914.85	13.4055
529,100	72,064.00	13.6201	70,928.45	13.4055
529,200	72,078.00	13.6202	70,941.85	13.4055
529,300	72,092.00	13.6203	70,955.45	13.4055
529,400	72,106.00	13.6203	70,968.85	13.4055
529,500	72,120.00	13.6204	70,982.45	13.4056
529,600	72,134.00	13.6205	70,995.85	13.4056
529,700	72,148.00	13.6205	71,009.40	13.4056
529,800	72,162.00	13.6206	71,022.85	13.4056
529,900	72,176.00	13.6207	71,036.40	13.4056
530,000	72,190.00	13.6208	71,050.00	13.4057
530,100	72,204.00	13.6208	71,063.40	13.4057
530,200	72,218.00	13.6209	71,077.00	13.4057
530,300	72,232.00	13.6210	71,090.40	13.4057
530,400	72,246.00	13.6210	71,104.00	13.4057
530,500	72,260.00	13.6211	71,117.40	13.4057
530,600	72,274.00	13.6212	71,131.00	13.4058
530,700	72,288.00	13.6213	71,144.40	13.4058
530,800	72,302.00	13.6213	71,157.95	13.4058
530,900	72,316.00	13.6214	71,171.40	13.4058
531,000	72,330.00	13.6215	71,184.95	13.4058
531,100	72,344.00	13.6215	71,198.35	13.4058
531,200	72,358.00	13.6216	71,211.95	13.4059
531,300	72,372.00	13.6217	71,225.35	13.4059
531,400	72,386.00	13.6218	71,238.95	13.4059
531,500	72,400.00	13.6218	71,252.35	13.4059
531,600	72,414.00	13.6219	71,265.95	13.4059
531,700	72,428.00	13.6220	71,279.35	13.4059

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
531,800	72,442.00	13.6220	71,292.95	13.4060
531,900	72,456.00	13.6221	71,306.35	13.4060
532,000	72,470.00	13.6222	71,319.95	13.4060
532,100	72,484.00	13.6223	71,333.35	13.4060
532,200	72,498.00	13.6223	71,346.90	13.4060
532,300	72,512.00	13.6224	71,360.35	13.4060
532,400	72,526.00	13.6225	71,373.90	13.4061
532,500	72,540.00	13.6225	71,387.50	13.4061
532,600	72,554.00	13.6226	71,400.90	13.4061
532,700	72,568.00	13.6227	71,414.50	13.4061
532,800	72,582.00	13.6227	71,427.90	13.4061
532,900	72,596.00	13.6228	71,441.50	13.4062
533,000	72,610.00	13.6229	71,454.90	13.4062
533,100	72,624.00	13.6230	71,468.50	13.4062
533,200	72,638.00	13.6230	71,481.90	13.4062
533,300	72,652.00	13.6231	71,495.45	13.4062
533,400	72,666.00	13.6232	71,508.90	13.4062
533,500	72,680.00	13.6232	71,522.45	13.4063
533,600	72,694.00	13.6233	71,535.85	13.4063
533,700	72,708.00	13.6234	71,549.45	13.4063
533,800	72,722.00	13.6235	71,562.85	13.4063
533,900	72,736.00	13.6235	71,576.45	13.4063
534,000	72,750.00	13.6236	71,589.85	13.4063
534,100	72,764.00	13.6237	71,603.45	13.4064
534,200	72,778.00	13.6237	71,616.85	13.4064
534,300	72,792.00	13.6238	71,630.45	13.4064
534,400	72,806.00	13.6239	71,643.85	13.4064
534,500	72,820.00	13.6239	71,657.45	13.4064
534,600	72,834.00	13.6240	71,670.85	13.4064
534,700	72,848.00	13.6241	71,684.40	13.4065
534,800	72,862.00	13.6242	71,697.85	13.4065
534,900	72,876.00	13.6242	71,711.40	13.4065
535,000	72,890.00	13.6243	71,725.00	13.4065
535,100	72,904.00	13.6244	71,738.40	13.4065
535,200	72,918.00	13.6244	71,752.00	13.4066
535,300	72,932.00	13.6245	71,765.40	13.4066
535,400	72,946.00	13.6246	71,779.00	13.4066
535,500	72,960.00	13.6246	71,792.40	13.4066

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
535,600	72,974.00	13.6247	71,806.00	13.4066
535,700	72,988.00	13.6248	71,819.40	13.4066
535,800	73,002.00	13.6249	71,832.95	13.4067
535,900	73,016.00	13.6249	71,846.40	13.4067
536,000	73,030.00	13.6250	71,859.95	13.4067
536,100	73,044.00	13.6251	71,873.35	13.4067
536,200	73,058.00	13.6251	71,886.95	13.4067
536,300	73,072.00	13.6252	71,900.35	13.4067
536,400	73,086.00	13.6253	71,913.95	13.4068
536,500	73,100.00	13.6253	71,927.35	13.4068
536,600	73,114.00	13.6254	71,940.95	13.4068
536,700	73,128.00	13.6255	71,954.35	13.4068
536,800	73,142.00	13.6256	71,967.95	13.4068
536,900	73,156.00	13.6256	71,981.35	13.4068
537,000	73,170.00	13.6257	71,994.95	13.4069
537,100	73,184.00	13.6258	72,008.35	13.4069
537,200	73,198.00	13.6258	72,021.90	13.4069
537,300	73,212.00	13.6259	72,035.35	13.4069
537,400	73,226.00	13.6260	72,048.90	13.4069
537,500	73,240.00	13.6260	72,062.50	13.4070
537,600	73,254.00	13.6261	72,075.90	13.4070
537,700	73,268.00	13.6262	72,089.50	13.4070
537,800	73,282.00	13.6263	72,102.90	13.4070
537,900	73,296.00	13.6263	72,116.50	13.4070
538,000	73,310.00	13.6264	72,129.90	13.4070
538,100	73,324.00	13.6265	72,143.50	13.4071
538,200	73,338.00	13.6265	72,156.90	13.4071
538,300	73,352.00	13.6266	72,170.45	13.4071
538,400	73,366.00	13.6267	72,183.90	13.4071
538,500	73,380.00	13.6267	72,197.45	13.4071
538,600	73,394.00	13.6268	72,210.85	13.4071
538,700	73,408.00	13.6269	72,224.45	13.4072
538,800	73,422.00	13.6269	72,237.85	13.4072
538,900	73,436.00	13.6270	72,251.45	13.4072
539,000	73,450.00	13.6271	72,264.85	13.4072
539,100	73,464.00	13.6272	72,278.45	13.4072
539,200	73,478.00	13.6272	72,291.85	13.4072
539,300	73,492.00	13.6273	72,305.45	13.4073

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
539,400	73,506.00	13.6274	72,318.85	13.4073
539,500	73,520.00	13.6274	72,332.45	13.4073
539,600	73,534.00	13.6275	72,345.85	13.4073
539,700	73,548.00	13.6276	72,359.40	13.4073
539,800	73,562.00	13.6276	72,372.85	13.4073
539,900	73,576.00	13.6277	72,386.40	13.4074
540,000	73,590.00	13.6278	72,400.00	13.4074
540,100	73,604.00	13.6278	72,413.40	13.4074
540,200	73,618.00	13.6279	72,427.00	13.4074
540,300	73,632.00	13.6280	72,440.40	13.4074
540,400	73,646.00	13.6281	72,454.00	13.4075
540,500	73,660.00	13.6281	72,467.40	13.4075
540,600	73,674.00	13.6282	72,481.00	13.4075
540,700	73,688.00	13.6283	72,494.40	13.4075
540,800	73,702.00	13.6283	72,507.95	13.4075
540,900	73,716.00	13.6284	72,521.40	13.4075
541,000	73,730.00	13.6285	72,534.95	13.4076
541,100	73,744.00	13.6285	72,548.35	13.4076
541,200	73,758.00	13.6286	72,561.95	13.4076
541,300	73,772.00	13.6287	72,575.35	13.4076
541,400	73,786.00	13.6287	72,588.95	13.4076
541,500	73,800.00	13.6288	72,602.35	13.4076
541,600	73,814.00	13.6289	72,615.95	13.4077
541,700	73,828.00	13.6289	72,629.35	13.4077
541,800	73,842.00	13.6290	72,642.95	13.4077
541,900	73,856.00	13.6291	72,656.35	13.4077
542,000	73,870.00	13.6292	72,669.95	13.4077
542,100	73,884.00	13.6292	72,683.35	13.4077
542,200	73,898.00	13.6293	72,696.90	13.4078
542,300	73,912.00	13.6294	72,710.35	13.4078
542,400	73,926.00	13.6294	72,723.90	13.4078
542,500	73,940.00	13.6295	72,737.50	13.4078
542,600	73,954.00	13.6296	72,750.90	13.4078
542,700	73,968.00	13.6296	72,764.50	13.4079
542,800	73,982.00	13.6297	72,777.90	13.4079
542,900	73,996.00	13.6298	72,791.50	13.4079
543,000	74,010.00	13.6298	72,804.90	13.4079
543,100	74,024.00	13.6299	72,818.50	13.4079

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
543,200	74,038.00	13.6300	72,831.90	13.4079
543,300	74,052.00	13.6300	72,845.45	13.4080
543,400	74,066.00	13.6301	72,858.90	13.4080
543,500	74,080.00	13.6302	72,872.45	13.4080
543,600	74,094.00	13.6302	72,885.85	13.4080
543,700	74,108.00	13.6303	72,899.45	13.4080
543,800	74,122.00	13.6304	72,912.85	13.4080
543,900	74,136.00	13.6304	72,926.45	13.4081
544,000	74,150.00	13.6305	72,939.85	13.4081
544,100	74,164.00	13.6306	72,953.45	13.4081
544,200	74,178.00	13.6307	72,966.85	13.4081
544,300	74,192.00	13.6307	72,980.45	13.4081
544,400	74,206.00	13.6308	72,993.85	13.4081
544,500	74,220.00	13.6309	73,007.45	13.4082
544,600	74,234.00	13.6309	73,020.85	13.4082
544,700	74,248.00	13.6310	73,034.40	13.4082
544,800	74,262.00	13.6311	73,047.85	13.4082
544,900	74,276.00	13.6311	73,061.40	13.4082
545,000	74,290.00	13.6312	73,075.00	13.4083
545,100	74,304.00	13.6313	73,088.40	13.4083
545,200	74,318.00	13.6313	73,102.00	13.4083
545,300	74,332.00	13.6314	73,115.40	13.4083
545,400	74,346.00	13.6315	73,129.00	13.4083
545,500	74,360.00	13.6315	73,142.40	13.4083
545,600	74,374.00	13.6316	73,156.00	13.4084
545,700	74,388.00	13.6317	73,169.40	13.4084
545,800	74,402.00	13.6317	73,182.95	13.4084
545,900	74,416.00	13.6318	73,196.40	13.4084
546,000	74,430.00	13.6319	73,209.95	13.4084
546,100	74,444.00	13.6319	73,223.35	13.4084
546,200	74,458.00	13.6320	73,236.95	13.4085
546,300	74,472.00	13.6321	73,250.35	13.4085
546,400	74,486.00	13.6321	73,263.95	13.4085
546,500	74,500.00	13.6322	73,277.35	13.4085
546,600	74,514.00	13.6323	73,290.95	13.4085
546,700	74,528.00	13.6323	73,304.35	13.4085
546,800	74,542.00	13.6324	73,317.95	13.4085
546,900	74,556.00	13.6325	73,331.35	13.4085

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
547,000	74,570.00	13.6325	73,344.95	13.4086
547,100	74,584.00	13.6326	73,358.35	13.4086
547,200	74,598.00	13.6327	73,371.90	13.4086
547,300	74,612.00	13.6327	73,385.35	13.4086
547,400	74,626.00	13.6328	73,398.90	13.4086
547,500	74,640.00	13.6329	73,412.50	13.4087
547,600	74,654.00	13.6329	73,425.90	13.4087
547,700	74,668.00	13.6330	73,439.50	13.4087
547,800	74,682.00	13.6331	73,452.90	13.4087
547,900	74,696.00	13.6331	73,466.50	13.4087
548,000	74,710.00	13.6332	73,479.90	13.4087
548,100	74,724.00	13.6333	73,493.50	13.4088
548,200	74,738.00	13.6333	73,506.90	13.4088
548,300	74,752.00	13.6334	73,520.45	13.4088
548,400	74,766.00	13.6335	73,533.90	13.4088
548,500	74,780.00	13.6335	73,547.45	13.4088
548,600	74,794.00	13.6336	73,560.85	13.4088
548,700	74,808.00	13.6337	73,574.45	13.4089
548,800	74,822.00	13.6337	73,587.85	13.4089
548,900	74,836.00	13.6338	73,601.45	13.4089
549,000	74,850.00	13.6339	73,614.85	13.4089
549,100	74,864.00	13.6339	73,628.45	13.4089
549,200	74,878.00	13.6340	73,641.85	13.4089
549,300	74,892.00	13.6341	73,655.45	13.4090
549,400	74,906.00	13.6341	73,668.85	13.4090
549,500	74,920.00	13.6342	73,682.45	13.4090
549,600	74,934.00	13.6343	73,695.85	13.4090
549,700	74,948.00	13.6343	73,709.40	13.4090
549,800	74,962.00	13.6344	73,722.85	13.4090
549,900	74,976.00	13.6345	73,736.40	13.4091
550,000	74,990.00	13.6345	73,750.00	13.4091
550,100	75,004.00	13.6346	73,763.40	13.4091
550,200	75,018.00	13.6347	73,777.00	13.4091
550,300	75,032.00	13.6347	73,790.40	13.4091
550,400	75,046.00	13.6348	73,804.00	13.4092
550,500	75,060.00	13.6349	73,817.40	13.4092
550,600	75,074.00	13.6349	73,831.00	13.4092
550,700	75,088.00	13.6350	73,844.40	13.4092

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
550,800	75,102.00	13.6351	73,857.95	13.4092
550,900	75,116.00	13.6351	73,871.40	13.4092
551,000	75,130.00	13.6352	73,884.95	13.4092
551,100	75,144.00	13.6353	73,898.35	13.4092
551,200	75,158.00	13.6353	73,911.95	13.4093
551,300	75,172.00	13.6354	73,925.35	13.4093
551,400	75,186.00	13.6355	73,938.95	13.4093
551,500	75,200.00	13.6355	73,952.35	13.4093
551,600	75,214.00	13.6356	73,965.95	13.4093
551,700	75,228.00	13.6357	73,979.35	13.4093
551,800	75,242.00	13.6357	73,992.95	13.4094
551,900	75,256.00	13.6358	74,006.35	13.4094
552,000	75,270.00	13.6359	74,019.95	13.4094
552,100	75,284.00	13.6359	74,033.35	13.4094
552,200	75,298.00	13.6360	74,046.90	13.4094
552,300	75,312.00	13.6361	74,060.35	13.4094
552,400	75,326.00	13.6361	74,073.90	13.4095
552,500	75,340.00	13.6362	74,087.50	13.4095
552,600	75,354.00	13.6363	74,100.90	13.4095
552,700	75,368.00	13.6363	74,114.50	13.4095
552,800	75,382.00	13.6364	74,127.90	13.4095
552,900	75,396.00	13.6365	74,141.50	13.4096
553,000	75,410.00	13.6365	74,154.90	13.4096
553,100	75,424.00	13.6366	74,168.50	13.4096
553,200	75,438.00	13.6367	74,181.90	13.4096
553,300	75,452.00	13.6367	74,195.45	13.4096
553,400	75,466.00	13.6368	74,208.90	13.4096
553,500	75,480.00	13.6369	74,222.45	13.4097
553,600	75,494.00	13.6369	74,235.85	13.4097
553,700	75,508.00	13.6370	74,249.45	13.4097
553,800	75,522.00	13.6371	74,262.85	13.4097
553,900	75,536.00	13.6371	74,276.45	13.4097
554,000	75,550.00	13.6372	74,289.85	13.4097
554,100	75,564.00	13.6372	74,303.45	13.4098
554,200	75,578.00	13.6373	74,316.85	13.4098
554,300	75,592.00	13.6374	74,330.45	13.4098
554,400	75,606.00	13.6374	74,343.85	13.4098
554,500	75,620.00	13.6375	74,357.45	13.4098



**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
554,600	75,634.00	13.6376	74,370.85	13.4098
554,700	75,648.00	13.6376	74,384.40	13.4098
554,800	75,662.00	13.6377	74,397.85	13.4098
554,900	75,676.00	13.6378	74,411.40	13.4099
555,000	75,690.00	13.6378	74,425.00	13.4099
555,100	75,704.00	13.6379	74,438.40	13.4099
555,200	75,718.00	13.6380	74,452.00	13.4099
555,300	75,732.00	13.6380	74,465.40	13.4099
555,400	75,746.00	13.6381	74,479.00	13.4100
555,500	75,760.00	13.6382	74,492.40	13.4100
555,600	75,774.00	13.6382	74,506.00	13.4100
555,700	75,788.00	13.6383	74,519.40	13.4100
555,800	75,802.00	13.6384	74,532.95	13.4100
555,900	75,816.00	13.6384	74,546.40	13.4100
556,000	75,830.00	13.6385	74,559.95	13.4101
556,100	75,844.00	13.6386	74,573.40	13.4101
556,200	75,858.00	13.6386	74,586.95	13.4101
556,300	75,872.00	13.6387	74,600.35	13.4101
556,400	75,886.00	13.6387	74,613.95	13.4101
556,500	75,900.00	13.6388	74,627.35	13.4101
556,600	75,914.00	13.6389	74,640.95	13.4102
556,700	75,928.00	13.6389	74,654.35	13.4102
556,800	75,942.00	13.6390	74,667.95	13.4102
556,900	75,956.00	13.6391	74,681.35	13.4102
557,000	75,970.00	13.6391	74,694.95	13.4102
557,100	75,984.00	13.6392	74,708.35	13.4102
557,200	75,998.00	13.6393	74,721.90	13.4103
557,300	76,012.00	13.6393	74,735.35	13.4103
557,400	76,026.00	13.6394	74,748.90	13.4103
557,500	76,040.00	13.6395	74,762.50	13.4103
557,600	76,054.00	13.6395	74,775.90	13.4103
557,700	76,068.00	13.6396	74,789.50	13.4103
557,800	76,082.00	13.6397	74,802.90	13.4103
557,900	76,096.00	13.6397	74,816.50	13.4104
558,000	76,110.00	13.6398	74,829.90	13.4104
558,100	76,124.00	13.6398	74,843.50	13.4104
558,200	76,138.00	13.6399	74,856.90	13.4104
558,300	76,152.00	13.6400	74,870.45	13.4104

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
558,400	76,166.00	13.6400	74,883.90	13.4104
558,500	76,180.00	13.6401	74,897.45	13.4105
558,600	76,194.00	13.6402	74,910.90	13.4105
558,700	76,208.00	13.6402	74,924.45	13.4105
558,800	76,222.00	13.6403	74,937.85	13.4105
558,900	76,236.00	13.6404	74,951.45	13.4105
559,000	76,250.00	13.6404	74,964.85	13.4105
559,100	76,264.00	13.6405	74,978.45	13.4106
559,200	76,278.00	13.6406	74,991.85	13.4106
559,300	76,292.00	13.6406	75,005.45	13.4106
559,400	76,306.00	13.6407	75,018.85	13.4106
559,500	76,320.00	13.6408	75,032.45	13.4106
559,600	76,334.00	13.6408	75,045.85	13.4106
559,700	76,348.00	13.6409	75,059.40	13.4107
559,800	76,362.00	13.6409	75,072.85	13.4107
559,900	76,376.00	13.6410	75,086.40	13.4107
560,000	76,390.00	13.6411	75,100.00	13.4107
560,100	76,404.00	13.6411	75,113.40	13.4107
560,200	76,418.00	13.6412	75,127.00	13.4107
560,300	76,432.00	13.6413	75,140.40	13.4107
560,400	76,446.00	13.6413	75,154.00	13.4108
560,500	76,460.00	13.6414	75,167.40	13.4108
560,600	76,474.00	13.6415	75,181.00	13.4108
560,700	76,488.00	13.6415	75,194.40	13.4108
560,800	76,502.00	13.6416	75,207.95	13.4108
560,900	76,516.00	13.6416	75,221.40	13.4108
561,000	76,530.00	13.6417	75,234.95	13.4109
561,100	76,544.00	13.6418	75,248.40	13.4109
561,200	76,558.00	13.6418	75,261.95	13.4109
561,300	76,572.00	13.6419	75,275.35	13.4109
561,400	76,586.00	13.6420	75,288.95	13.4109
561,500	76,600.00	13.6420	75,302.35	13.4109
561,600	76,614.00	13.6421	75,315.95	13.4110
561,700	76,628.00	13.6422	75,329.35	13.4110
561,800	76,642.00	13.6422	75,342.95	13.4110
561,900	76,656.00	13.6423	75,356.35	13.4110
562,000	76,670.00	13.6423	75,369.95	13.4110
562,100	76,684.00	13.6424	75,383.35	13.4110

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Imposable	Impôt dû	Taux 0/0	Impôt dû
562,200	76,698.00	13.6425	75,396.90	13.4111
562,300	76,712.00	13.6425	75,410.35	13.4111
562,400	76,726.00	13.6426	75,423.90	13.4111
562,500	76,740.00	13.6427	75,437.50	13.4111
562,600	76,754.00	13.6427	75,450.90	13.4111
562,700	76,768.00	13.6428	75,464.50	13.4111
562,800	76,782.00	13.6429	75,477.90	13.4111
562,900	76,796.00	13.6429	75,491.50	13.4112
563,000	76,810.00	13.6430	75,504.90	13.4112
563,100	76,824.00	13.6430	75,518.50	13.4112
563,200	76,838.00	13.6431	75,531.90	13.4112
563,300	76,852.00	13.6432	75,545.45	13.4112
563,400	76,866.00	13.6432	75,558.90	13.4112
563,500	76,880.00	13.6433	75,572.45	13.4113
563,600	76,894.00	13.6434	75,585.90	13.4113
563,700	76,908.00	13.6434	75,599.45	13.4113
563,800	76,922.00	13.6435	75,612.85	13.4113
563,900	76,936.00	13.6436	75,626.45	13.4113
564,000	76,950.00	13.6436	75,639.85	13.4113
564,100	76,964.00	13.6437	75,653.45	13.4114
564,200	76,978.00	13.6437	75,666.85	13.4114
564,300	76,992.00	13.6438	75,680.45	13.4114
564,400	77,006.00	13.6439	75,693.85	13.4114
564,500	77,020.00	13.6439	75,707.45	13.4114
564,600	77,034.00	13.6440	75,720.85	13.4114
564,700	77,048.00	13.6441	75,734.45	13.4114
564,800	77,062.00	13.6441	75,747.85	13.4114
564,900	77,076.00	13.6442	75,761.40	13.4115
565,000	77,090.00	13.6442	75,775.00	13.4115
565,100	77,104.00	13.6443	75,788.40	13.4115
565,200	77,118.00	13.6444	75,802.00	13.4115
565,300	77,132.00	13.6444	75,815.40	13.4115
565,400	77,146.00	13.6445	75,829.00	13.4116
565,500	77,160.00	13.6446	75,842.40	13.4116
565,600	77,174.00	13.6446	75,856.00	13.4116
565,700	77,188.00	13.6447	75,869.40	13.4116
565,800	77,202.00	13.6448	75,882.95	13.4116
565,900	77,216.00	13.6448	75,896.40	13.4116

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
566,000	77,230.00	13.6449	75,909.95	13.4117
566,100	77,244.00	13.6449	75,923.40	13.4117
566,200	77,258.00	13.6450	75,936.95	13.4117
566,300	77,272.00	13.6451	75,950.35	13.4117
566,400	77,286.00	13.6451	75,963.95	13.4117
566,500	77,300.00	13.6452	75,977.35	13.4117
566,600	77,314.00	13.6453	75,990.95	13.4117
566,700	77,328.00	13.6453	76,004.35	13.4117
566,800	77,342.00	13.6454	76,017.95	13.4118
566,900	77,356.00	13.6454	76,031.35	13.4118
567,000	77,370.00	13.6455	76,044.95	13.4118
567,100	77,384.00	13.6456	76,058.35	13.4118
567,200	77,398.00	13.6456	76,071.95	13.4118
567,300	77,412.00	13.6457	76,085.35	13.4118
567,400	77,426.00	13.6458	76,098.90	13.4119
567,500	77,440.00	13.6458	76,112.50	13.4119
567,600	77,454.00	13.6459	76,125.90	13.4119
567,700	77,468.00	13.6459	76,139.50	13.4119
567,800	77,482.00	13.6460	76,152.90	13.4119
567,900	77,496.00	13.6461	76,166.50	13.4120
568,000	77,510.00	13.6461	76,179.90	13.4120
568,100	77,524.00	13.6462	76,193.50	13.4120
568,200	77,538.00	13.6463	76,206.90	13.4120
568,300	77,552.00	13.6463	76,220.45	13.4120
568,400	77,566.00	13.6464	76,233.90	13.4120
568,500	77,580.00	13.6464	76,247.45	13.4120
568,600	77,594.00	13.6465	76,260.90	13.4120
568,700	77,608.00	13.6466	76,274.45	13.4121
568,800	77,622.00	13.6466	76,287.85	13.4121
568,900	77,636.00	13.6467	76,301.45	13.4121
569,000	77,650.00	13.6467	76,314.85	13.4121
569,100	77,664.00	13.6468	76,328.45	13.4121
569,200	77,678.00	13.6469	76,341.85	13.4121
569,300	77,692.00	13.6469	76,355.45	13.4122
569,400	77,706.00	13.6470	76,368.85	13.4122
569,500	77,720.00	13.6471	76,382.45	13.4122
569,600	77,734.00	13.6471	76,395.85	13.4122
569,700	77,748.00	13.6472	76,409.45	13.4122

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Imposable	Impôt dû	Taux 0/0	Impôt dû
569,800	77,762.00	13.6472	76,422.85	13.4122
569,900	77,776.00	13.6473	76,436.40	13.4123
570,000	77,790.00	13.6474	76,450.00	13.4123
570,100	77,804.00	13.6474	76,463.40	13.4123
570,200	77,818.00	13.6475	76,477.00	13.4123
570,300	77,832.00	13.6476	76,490.40	13.4123
570,400	77,846.00	13.6476	76,504.00	13.4123
570,500	77,860.00	13.6477	76,517.40	13.4123
570,600	77,874.00	13.6477	76,531.00	13.4124
570,700	77,888.00	13.6478	76,544.40	13.4124
570,800	77,902.00	13.6479	76,557.95	13.4124
570,900	77,916.00	13.6479	76,571.40	13.4124
571,000	77,930.00	13.6480	76,584.95	13.4124
571,100	77,944.00	13.6480	76,598.40	13.4124
571,200	77,958.00	13.6481	76,611.95	13.4125
571,300	77,972.00	13.6482	76,625.35	13.4125
571,400	77,986.00	13.6482	76,638.95	13.4125
571,500	78,000.00	13.6483	76,652.35	13.4125
571,600	78,014.00	13.6484	76,665.95	13.4125
571,700	78,028.00	13.6484	76,679.35	13.4125
571,800	78,042.00	13.6485	76,692.95	13.4125
571,900	78,056.00	13.6485	76,706.35	13.4125
572,000	78,070.00	13.6486	76,719.95	13.4126
572,100	78,084.00	13.6487	76,733.35	13.4126
572,200	78,098.00	13.6487	76,746.95	13.4126
572,300	78,112.00	13.6488	76,760.35	13.4126
572,400	78,126.00	13.6488	76,773.90	13.4126
572,500	78,140.00	13.6489	76,787.50	13.4127
572,600	78,154.00	13.6490	76,800.90	13.4127
572,700	78,168.00	13.6490	76,814.50	13.4127
572,800	78,182.00	13.6491	76,827.90	13.4127
572,900	78,196.00	13.6492	76,841.50	13.4127
573,000	78,210.00	13.6492	76,854.90	13.4127
573,100	78,224.00	13.6493	76,868.50	13.4128
573,200	78,238.00	13.6493	76,881.90	13.4128
573,300	78,252.00	13.6494	76,895.45	13.4128
573,400	78,266.00	13.6495	76,908.90	13.4128
573,500	78,280.00	13.6495	76,922.45	13.4128

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
573,600	78,294.00	13.6496	76,935.90	13.4128
573,700	78,308.00	13.6496	76,949.45	13.4128
573,800	78,322.00	13.6497	76,962.85	13.4128
573,900	78,336.00	13.6498	76,976.45	13.4129
574,000	78,350.00	13.6498	76,989.85	13.4129
574,100	78,364.00	13.6499	77,003.45	13.4129
574,200	78,378.00	13.6499	77,016.85	13.4129
574,300	78,392.00	13.6500	77,030.45	13.4129
574,400	78,406.00	13.6501	77,043.85	13.4129
574,500	78,420.00	13.6501	77,057.45	13.4130
574,600	78,434.00	13.6502	77,070.85	13.4130
574,700	78,448.00	13.6503	77,084.45	13.4130
574,800	78,462.00	13.6503	77,097.85	13.4130
574,900	78,476.00	13.6504	77,111.40	13.4130
575,000	78,490.00	13.6504	77,125.00	13.4130
575,100	78,504.00	13.6505	77,138.40	13.4130
575,200	78,518.00	13.6506	77,152.00	13.4131
575,300	78,532.00	13.6506	77,165.40	13.4131
575,400	78,546.00	13.6507	77,179.00	13.4131
575,500	78,560.00	13.6507	77,192.40	13.4131
575,600	78,574.00	13.6508	77,206.00	13.4131
575,700	78,588.00	13.6509	77,219.40	13.4131
575,800	78,602.00	13.6509	77,232.95	13.4132
575,900	78,616.00	13.6510	77,246.40	13.4132
576,000	78,630.00	13.6510	77,259.95	13.4132
576,100	78,644.00	13.6511	77,273.40	13.4132
576,200	78,658.00	13.6512	77,286.95	13.4132
576,300	78,672.00	13.6512	77,300.35	13.4132
576,400	78,686.00	13.6513	77,313.95	13.4132
576,500	78,700.00	13.6513	77,327.35	13.4132
576,600	78,714.00	13.6514	77,340.95	13.4133
576,700	78,728.00	13.6515	77,354.35	13.4133
576,800	78,742.00	13.6515	77,367.95	13.4133
576,900	78,756.00	13.6516	77,381.35	13.4133
577,000	78,770.00	13.6516	77,394.95	13.4133
577,100	78,784.00	13.6517	77,408.35	13.4133
577,200	78,798.00	13.6518	77,422.40	13.4134
577,300	78,812.00	13.6518	77,435.80	13.4134

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
577,400	78,826.00	13.6519	77,449.90	13.4136
577,500	78,840.00	13.6519	77,463.95	13.4137
577,600	78,854.00	13.6520	77,477.35	13.4137
577,700	78,868.00	13.6521	77,491.40	13.4138
577,800	78,882.00	13.6521	77,504.85	13.4138
577,900	78,896.00	13.6522	77,518.90	13.4139
578,000	78,910.00	13.6522	77,532.30	13.4139
578,100	78,924.00	13.6523	77,546.35	13.4140
578,200	78,938.00	13.6524	77,559.80	13.4140
578,300	78,952.00	13.6524	77,573.85	13.4141
578,400	78,966.00	13.6525	77,587.25	13.4141
578,500	78,980.00	13.6525	77,601.30	13.4142
578,600	78,994.00	13.6526	77,614.75	13.4142
578,700	79,008.00	13.6527	77,628.80	13.4143
578,800	79,022.00	13.6527	77,642.20	13.4143
578,900	79,036.00	13.6528	77,656.25	13.4145
579,000	79,050.00	13.6528	77,669.70	13.4145
579,100	79,064.00	13.6529	77,683.75	13.4146
579,200	79,078.00	13.6530	77,697.15	13.4146
579,300	79,092.00	13.6530	77,711.20	13.4147
579,400	79,106.00	13.6531	77,724.60	13.4147
579,500	79,120.00	13.6531	77,738.70	13.4148
579,600	79,134.00	13.6532	77,752.10	13.4148
579,700	79,148.00	13.6533	77,766.15	13.4149
579,800	79,162.00	13.6533	77,779.55	13.4149
579,900	79,176.00	13.6534	77,793.65	13.4150
580,000	79,190.00	13.6534	77,807.70	13.4151
580,100	79,204.00	13.6535	77,821.10	13.4151
580,200	79,218.00	13.6536	77,835.15	13.4152
580,300	79,232.00	13.6536	77,848.60	13.4152
580,400	79,246.00	13.6537	77,862.65	13.4153
580,500	79,260.00	13.6537	77,876.05	13.4153
580,600	79,274.00	13.6538	77,890.10	13.4155
580,700	79,288.00	13.6539	77,903.55	13.4155
580,800	79,302.00	13.6539	77,917.60	13.4156
580,900	79,316.00	13.6540	77,931.00	13.4156
581,000	79,330.00	13.6540	77,945.05	13.4157
581,100	79,344.00	13.6541	77,958.50	13.4157

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
581,200	79,358.00	13.6542	77,972.55	13.4158
581,300	79,372.00	13.6542	77,985.95	13.4158
581,400	79,386.00	13.6543	78,000.00	13.4159
581,500	79,400.00	13.6543	78,013.45	13.4159
581,600	79,414.00	13.6544	78,027.50	13.4160
581,700	79,428.00	13.6545	78,040.90	13.4160
581,800	79,442.00	13.6545	78,054.95	13.4161
581,900	79,456.00	13.6546	78,068.40	13.4161
582,000	79,470.00	13.6546	78,082.45	13.4162
582,100	79,484.00	13.6547	78,095.85	13.4162
582,200	79,498.00	13.6548	78,109.90	13.4163
582,300	79,512.00	13.6548	78,123.35	13.4163
582,400	79,526.00	13.6549	78,137.40	13.4164
582,500	79,540.00	13.6549	78,151.45	13.4166
582,600	79,554.00	13.6550	78,164.85	13.4166
582,700	79,568.00	13.6551	78,178.90	13.4167
582,800	79,582.00	13.6551	78,192.35	13.4167
582,900	79,596.00	13.6552	78,206.40	13.4168
583,000	79,610.00	13.6552	78,219.80	13.4168
583,100	79,624.00	13.6553	78,233.85	13.4169
583,200	79,638.00	13.6553	78,247.30	13.4169
583,300	79,652.00	13.6554	78,261.35	13.4170
583,400	79,666.00	13.6555	78,274.75	13.4170
583,500	79,680.00	13.6555	78,288.80	13.4171
583,600	79,694.00	13.6556	78,302.25	13.4171
583,700	79,708.00	13.6556	78,316.30	13.4172
583,800	79,722.00	13.6557	78,329.70	13.4172
583,900	79,736.00	13.6558	78,343.75	13.4173
584,000	79,750.00	13.6558	78,357.20	13.4173
584,100	79,764.00	13.6559	78,371.25	13.4174
584,200	79,778.00	13.6559	78,384.65	13.4174
584,300	79,792.00	13.6560	78,398.70	13.4175
584,400	79,806.00	13.6561	78,412.15	13.4175
584,500	79,820.00	13.6561	78,426.20	13.4177
584,600	79,834.00	13.6562	78,439.60	13.4177
584,700	79,848.00	13.6562	78,453.65	13.4178
584,800	79,862.00	13.6563	78,467.10	13.4178
584,900	79,876.00	13.6564	78,481.15	13.4179



**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
585,000	79,890.00	13.6564	78,495.20	13.4180
585,100	79,904.00	13.6565	78,508.60	13.4180
585,200	79,918.00	13.6565	78,522.65	13.4181
585,300	79,932.00	13.6566	78,536.10	13.4181
585,400	79,946.00	13.6566	78,550.15	13.4182
585,500	79,960.00	13.6567	78,563.55	13.4182
585,600	79,974.00	13.6568	78,577.60	13.4183
585,700	79,988.00	13.6568	78,591.05	13.4183
585,800	80,002.00	13.6569	78,605.10	13.4184
585,900	80,016.00	13.6569	78,618.50	13.4184
586,000	80,030.00	13.6570	78,632.55	13.4185
586,100	80,044.00	13.6571	78,646.00	13.4185
586,200	80,058.00	13.6571	78,660.05	13.4186
586,300	80,072.00	13.6572	78,673.45	13.4186
586,400	80,086.00	13.6572	78,687.50	13.4187
586,500	80,100.00	13.6573	78,700.95	13.4187
586,600	80,114.00	13.6573	78,715.00	13.4189
586,700	80,128.00	13.6574	78,728.40	13.4189
586,800	80,142.00	13.6575	78,742.45	13.4190
586,900	80,156.00	13.6575	78,755.90	13.4190
587,000	80,170.00	13.6576	78,769.95	13.4191
587,100	80,184.00	13.6576	78,783.35	13.4191
587,200	80,198.00	13.6577	78,797.40	13.4192
587,300	80,212.00	13.6578	78,810.85	13.4192
587,400	80,226.00	13.6578	78,824.90	13.4193
587,500	80,240.00	13.6579	78,838.95	13.4194
587,600	80,254.00	13.6579	78,852.35	13.4194
587,700	80,268.00	13.6580	78,866.40	13.4195
587,800	80,282.00	13.6580	78,879.85	13.4195
587,900	80,296.00	13.6581	78,893.90	13.4196
588,000	80,310.00	13.6582	78,907.30	13.4196
588,100	80,324.00	13.6582	78,921.35	13.4197
588,200	80,338.00	13.6583	78,934.80	13.4197
588,300	80,352.00	13.6583	78,948.85	13.4198
588,400	80,366.00	13.6584	78,962.25	13.4198
588,500	80,380.00	13.6585	78,976.30	13.4199
588,600	80,394.00	13.6585	78,989.75	13.4199
588,700	80,408.00	13.6586	79,003.80	13.4200

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
588,800	80,422.00	13.6586	79,017.20	13.4200
588,900	80,436.00	13.6587	79,031.25	13.4202
589,000	80,450.00	13.6587	79,044.70	13.4202
589,100	80,464.00	13.6588	79,058.75	13.4203
589,200	80,478.00	13.6589	79,072.15	13.4203
589,300	80,492.00	13.6589	79,086.20	13.4204
589,400	80,506.00	13.6590	79,099.65	13.4204
589,500	80,520.00	13.6590	79,113.70	13.4205
589,600	80,534.00	13.6591	79,127.10	13.4205
589,700	80,548.00	13.6591	79,141.15	13.4206
589,800	80,562.00	13.6592	79,154.60	13.4206
589,900	80,576.00	13.6593	79,168.65	13.4207
590,000	80,590.00	13.6593	79,182.70	13.4208
590,100	80,604.00	13.6594	79,196.10	13.4208
590,200	80,618.00	13.6594	79,210.15	13.4209
590,300	80,632.00	13.6595	79,223.60	13.4209
590,400	80,646.00	13.6596	79,237.65	13.4210
590,500	80,660.00	13.6596	79,251.05	13.4210
590,600	80,674.00	13.6597	79,265.10	13.4211
590,700	80,688.00	13.6597	79,278.55	13.4211
590,800	80,702.00	13.6598	79,292.60	13.4212
590,900	80,716.00	13.6598	79,306.00	13.4212
591,000	80,730.00	13.6599	79,320.05	13.4213
591,100	80,744.00	13.6600	79,333.50	13.4213
591,200	80,758.00	13.6600	79,347.55	13.4214
591,300	80,772.00	13.6601	79,360.95	13.4214
591,400	80,786.00	13.6601	79,375.00	13.4215
591,500	80,800.00	13.6602	79,388.45	13.4215
591,600	80,814.00	13.6602	79,402.50	13.4217
591,700	80,828.00	13.6603	79,415.90	13.4217
591,800	80,842.00	13.6604	79,429.95	13.4218
591,900	80,856.00	13.6604	79,443.40	13.4218
592,000	80,870.00	13.6605	79,457.45	13.4219
592,100	80,884.00	13.6605	79,470.85	13.4219
592,200	80,898.00	13.6606	79,484.90	13.4220
592,300	80,912.00	13.6606	79,498.35	13.4220
592,400	80,926.00	13.6607	79,512.40	13.4221
592,500	80,940.00	13.6608	79,526.45	13.4222

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
592,600	80,954.00	13.6608	79,539.85	13.4222
592,700	80,968.00	13.6609	79,553.90	13.4223
592,800	80,982.00	13.6609	79,567.35	13.4223
592,900	80,996.00	13.6610	79,581.40	13.4224
593,000	81,010.00	13.6610	79,594.80	13.4224
593,100	81,024.00	13.6611	79,608.85	13.4225
593,200	81,038.00	13.6612	79,622.30	13.4225
593,300	81,052.00	13.6612	79,636.35	13.4226
593,400	81,066.00	13.6613	79,649.75	13.4226
593,500	81,080.00	13.6613	79,663.80	13.4227
593,600	81,094.00	13.6614	79,677.25	13.4227
593,700	81,108.00	13.6614	79,691.30	13.4228
593,800	81,122.00	13.6615	79,704.70	13.4228
593,900	81,136.00	13.6616	79,718.75	13.4229
594,000	81,150.00	13.6616	79,732.20	13.4229
594,100	81,164.00	13.6617	79,746.25	13.4230
594,200	81,178.00	13.6617	79,759.65	13.4230
594,300	81,192.00	13.6618	79,773.70	13.4231
594,400	81,206.00	13.6618	79,787.15	13.4231
594,500	81,220.00	13.6619	79,801.20	13.4232
594,600	81,234.00	13.6620	79,814.60	13.4232
594,700	81,248.00	13.6620	79,828.65	13.4234
594,800	81,262.00	13.6621	79,842.10	13.4234
594,900	81,276.00	13.6621	79,856.15	13.4235
595,000	81,290.00	13.6622	79,870.20	13.4236
595,100	81,304.00	13.6622	79,883.60	13.4236
595,200	81,318.00	13.6623	79,897.65	13.4237
595,300	81,332.00	13.6624	79,911.10	13.4237
595,400	81,346.00	13.6624	79,925.15	13.4238
595,500	81,360.00	13.6625	79,938.55	13.4238
595,600	81,374.00	13.6625	79,952.60	13.4239
595,700	81,388.00	13.6626	79,966.05	13.4239
595,800	81,402.00	13.6626	79,980.10	13.4240
595,900	81,416.00	13.6627	79,993.50	13.4240
596,000	81,430.00	13.6628	80,007.55	13.4241
596,100	81,444.00	13.6628	80,021.00	13.4241
596,200	81,458.00	13.6629	80,035.05	13.4242
596,300	81,472.00	13.6629	80,048.45	13.4242

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
596,400	81,486.00	13.6630	80,062.50	13.4243
596,500	81,500.00	13.6630	80,075.95	13.4243
596,600	81,514.00	13.6631	80,090.00	13.4244
596,700	81,528.00	13.6631	80,103.40	13.4244
596,800	81,542.00	13.6632	80,117.45	13.4245
596,900	81,556.00	13.6633	80,130.90	13.4245
597,000	81,570.00	13.6633	80,144.95	13.4246
597,100	81,584.00	13.6634	80,158.35	13.4246
597,200	81,598.00	13.6634	80,172.40	13.4247
597,300	81,612.00	13.6635	80,185.85	13.4247
597,400	81,626.00	13.6635	80,199.90	13.4248
597,500	81,640.00	13.6636	80,213.95	13.4249
597,600	81,654.00	13.6637	80,227.35	13.4249
597,700	81,668.00	13.6637	80,241.40	13.4250
597,800	81,682.00	13.6638	80,254.85	13.4250
597,900	81,696.00	13.6638	80,268.90	13.4251
598,000	81,710.00	13.6639	80,282.30	13.4251
598,100	81,724.00	13.6639	80,296.35	13.4252
598,200	81,738.00	13.6640	80,309.80	13.4252
598,300	81,752.00	13.6640	80,323.85	13.4253
598,400	81,766.00	13.6641	80,337.25	13.4253
598,500	81,780.00	13.6642	80,351.30	13.4254
598,600	81,794.00	13.6642	80,364.75	13.4254
598,700	81,808.00	13.6643	80,378.80	13.4256
598,800	81,822.00	13.6643	80,392.20	13.4256
598,900	81,836.00	13.6644	80,406.25	13.4257
599,000	81,850.00	13.6644	80,419.70	13.4257
599,100	81,864.00	13.6645	80,433.75	13.4258
599,200	81,878.00	13.6646	80,447.15	13.4258
599,300	81,892.00	13.6646	80,461.20	13.4259
599,400	81,906.00	13.6647	80,474.65	13.4259
599,500	81,920.00	13.6647	80,488.70	13.4260
599,600	81,934.00	13.6648	80,502.10	13.4260
599,700	81,948.00	13.6648	80,516.15	13.4261
599,800	81,962.00	13.6649	80,529.60	13.4261
599,900	81,976.00	13.6649	80,543.65	13.4262
600,000	81,990.00	13.6650	80,557.70	13.4263
600,100	82,004.00	13.6651	80,571.10	13.4263

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
600,200	82,018.00	13.6651	80,585.15	13.4264
600,300	82,032.00	13.6652	80,598.60	13.4264
600,400	82,046.00	13.6652	80,612.65	13.4265
600,500	82,060.00	13.6653	80,626.05	13.4265
600,600	82,074.00	13.6653	80,640.10	13.4266
600,700	82,088.00	13.6654	80,653.55	13.4266
600,800	82,102.00	13.6654	80,667.60	13.4267
600,900	82,116.00	13.6655	80,681.00	13.4267
601,000	82,130.00	13.6656	80,695.05	13.4268
601,100	82,144.00	13.6656	80,708.50	13.4268
601,200	82,158.00	13.6657	80,722.55	13.4269
601,300	82,172.00	13.6657	80,735.95	13.4269
601,400	82,186.00	13.6658	80,750.00	13.4270
601,500	82,200.00	13.6658	80,763.45	13.4270
601,600	82,214.00	13.6659	80,777.50	13.4271
601,700	82,228.00	13.6659	80,790.90	13.4271
601,800	82,242.00	13.6660	80,804.95	13.4272
601,900	82,256.00	13.6661	80,818.40	13.4272
602,000	82,270.00	13.6661	80,832.45	13.4273
602,100	82,284.00	13.6662	80,845.85	13.4273
602,200	82,298.00	13.6662	80,859.90	13.4274
602,300	82,312.00	13.6663	80,873.35	13.4274
602,400	82,326.00	13.6663	80,887.40	13.4275
602,500	82,340.00	13.6664	80,901.45	13.4276
602,600	82,354.00	13.6664	80,914.85	13.4276
602,700	82,368.00	13.6665	80,928.90	13.4277
602,800	82,382.00	13.6666	80,942.35	13.4277
602,900	82,396.00	13.6666	80,956.40	13.4278
603,000	82,410.00	13.6667	80,969.80	13.4278
603,100	82,424.00	13.6667	80,983.85	13.4279
603,200	82,438.00	13.6668	80,997.30	13.4279
603,300	82,452.00	13.6668	81,011.35	13.4280
603,400	82,466.00	13.6669	81,024.75	13.4280
603,500	82,480.00	13.6669	81,038.80	13.4281
603,600	82,494.00	13.6670	81,052.25	13.4281
603,700	82,508.00	13.6671	81,066.30	13.4282
603,800	82,522.00	13.6671	81,079.70	13.4282
603,900	82,536.00	13.6672	81,093.75	13.4283

Impôt cantonal et communal direct

Barème de référence

Table de calcul applicable dès le 1er janvier 2021

REVENU

Impôt de base (coefficient 1.0)

(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)

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
604,000	82,550.00	13.6672	81,107.20	13.4283
604,100	82,564.00	13.6673	81,121.25	13.4284
604,200	82,578.00	13.6673	81,134.65	13.4284
604,300	82,592.00	13.6674	81,148.70	13.4285
604,400	82,606.00	13.6674	81,162.15	13.4285
604,500	82,620.00	13.6675	81,176.20	13.4287
604,600	82,634.00	13.6675	81,189.60	13.4287
604,700	82,648.00	13.6676	81,203.65	13.4288
604,800	82,662.00	13.6677	81,217.10	13.4288
604,900	82,676.00	13.6677	81,231.15	13.4289
605,000	82,690.00	13.6678	81,245.20	13.4290
605,100	82,704.00	13.6678	81,258.60	13.4290
605,200	82,718.00	13.6679	81,272.65	13.4291
605,300	82,732.00	13.6679	81,286.10	13.4291
605,400	82,746.00	13.6680	81,300.15	13.4292
605,500	82,760.00	13.6680	81,313.55	13.4292
605,600	82,774.00	13.6681	81,327.60	13.4293
605,700	82,788.00	13.6682	81,341.05	13.4293
605,800	82,802.00	13.6682	81,355.10	13.4294
605,900	82,816.00	13.6683	81,368.50	13.4294
606,000	82,830.00	13.6683	81,382.55	13.4295
606,100	82,844.00	13.6684	81,396.00	13.4295
606,200	82,858.00	13.6684	81,410.05	13.4296
606,300	82,872.00	13.6685	81,423.45	13.4296
606,400	82,886.00	13.6685	81,437.50	13.4297
606,500	82,900.00	13.6686	81,450.95	13.4297
606,600	82,914.00	13.6686	81,465.00	13.4298
606,700	82,928.00	13.6687	81,478.45	13.4298
606,800	82,942.00	13.6688	81,492.45	13.4299
606,900	82,956.00	13.6688	81,505.90	13.4299
607,000	82,970.00	13.6689	81,519.95	13.4300
607,100	82,984.00	13.6689	81,533.40	13.4300
607,200	82,998.00	13.6690	81,547.40	13.4301
607,300	83,012.00	13.6690	81,560.85	13.4301
607,400	83,026.00	13.6691	81,574.90	13.4302
607,500	83,040.00	13.6691	81,588.95	13.4303
607,600	83,054.00	13.6692	81,602.35	13.4303
607,700	83,068.00	13.6692	81,616.40	13.4304

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Imposable	Impôt dû Taux 0/0	Impôt dû	Taux 0/0
607,800	83,082.00	13.6693	81,629.85	13.4304
607,900	83,096.00	13.6694	81,643.90	13.4305
608,000	83,110.00	13.6694	81,657.30	13.4305
608,100	83,124.00	13.6695	81,671.35	13.4306
608,200	83,138.00	13.6695	81,684.80	13.4306
608,300	83,152.00	13.6696	81,698.85	13.4307
608,400	83,166.00	13.6696	81,712.25	13.4307
608,500	83,180.00	13.6697	81,726.30	13.4308
608,600	83,194.00	13.6697	81,739.75	13.4308
608,700	83,208.00	13.6698	81,753.80	13.4309
608,800	83,222.00	13.6698	81,767.25	13.4309
608,900	83,236.00	13.6699	81,781.25	13.4310
609,000	83,250.00	13.6700	81,794.70	13.4310
609,100	83,264.00	13.6700	81,808.75	13.4311
609,200	83,278.00	13.6701	81,822.20	13.4311
609,300	83,292.00	13.6701	81,836.20	13.4312
609,400	83,306.00	13.6702	81,849.65	13.4312
609,500	83,320.00	13.6702	81,863.70	13.4313
609,600	83,334.00	13.6703	81,877.15	13.4313
609,700	83,348.00	13.6703	81,891.15	13.4314
609,800	83,362.00	13.6704	81,904.60	13.4314
609,900	83,376.00	13.6704	81,918.65	13.4315
610,000	83,390.00	13.6705	81,932.70	13.4316
610,100	83,404.00	13.6705	81,946.10	13.4316
610,200	83,418.00	13.6706	81,960.15	13.4317
610,300	83,432.00	13.6707	81,973.60	13.4317
610,400	83,446.00	13.6707	81,987.65	13.4318
610,500	83,460.00	13.6708	82,001.10	13.4318
610,600	83,474.00	13.6708	82,015.10	13.4319
610,700	83,488.00	13.6709	82,028.55	13.4319
610,800	83,502.00	13.6709	82,042.60	13.4320
610,900	83,516.00	13.6710	82,056.05	13.4320
611,000	83,530.00	13.6710	82,070.05	13.4321
611,100	83,544.00	13.6711	82,083.50	13.4321
611,200	83,558.00	13.6711	82,097.55	13.4322
611,300	83,572.00	13.6712	82,111.00	13.4322
611,400	83,586.00	13.6712	82,125.00	13.4323
611,500	83,600.00	13.6713	82,138.45	13.4323

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
611,600	83,614.00	13.6714	82,152.50	13.4324
611,700	83,628.00	13.6714	82,165.95	13.4324
611,800	83,642.00	13.6715	82,179.95	13.4325
611,900	83,656.00	13.6715	82,193.40	13.4325
612,000	83,670.00	13.6716	82,207.45	13.4326
612,100	83,684.00	13.6716	82,220.90	13.4326
612,200	83,698.00	13.6717	82,234.90	13.4327
612,300	83,712.00	13.6717	82,248.35	13.4327
612,400	83,726.00	13.6718	82,262.40	13.4328
612,500	83,740.00	13.6718	82,276.45	13.4329
612,600	83,754.00	13.6719	82,289.90	13.4329
612,700	83,768.00	13.6719	82,303.90	13.4330
612,800	83,782.00	13.6720	82,317.35	13.4330
612,900	83,796.00	13.6721	82,331.40	13.4331
613,000	83,810.00	13.6721	82,344.85	13.4331
613,100	83,824.00	13.6722	82,358.85	13.4332
613,200	83,838.00	13.6722	82,372.30	13.4332
613,300	83,852.00	13.6723	82,386.35	13.4333
613,400	83,866.00	13.6723	82,399.80	13.4333
613,500	83,880.00	13.6724	82,413.80	13.4334
613,600	83,894.00	13.6724	82,427.25	13.4334
613,700	83,908.00	13.6725	82,441.30	13.4335
613,800	83,922.00	13.6725	82,454.75	13.4335
613,900	83,936.00	13.6726	82,468.75	13.4336
614,000	83,950.00	13.6726	82,482.20	13.4336
614,100	83,964.00	13.6727	82,496.25	13.4337
614,200	83,978.00	13.6727	82,509.70	13.4337
614,300	83,992.00	13.6728	82,523.70	13.4338
614,400	84,006.00	13.6729	82,537.15	13.4338
614,500	84,020.00	13.6729	82,551.20	13.4339
614,600	84,034.00	13.6730	82,564.65	13.4339
614,700	84,048.00	13.6730	82,578.65	13.4340
614,800	84,062.00	13.6731	82,592.10	13.4340
614,900	84,076.00	13.6731	82,606.15	13.4341
615,000	84,090.00	13.6732	82,620.20	13.4342
615,100	84,104.00	13.6732	82,633.65	13.4342
615,200	84,118.00	13.6733	82,647.65	13.4343
615,300	84,132.00	13.6733	82,661.10	13.4343



**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
615,400	84,146.00	13.6734	82,675.15	13.4344
615,500	84,160.00	13.6734	82,688.60	13.4344
615,600	84,174.00	13.6735	82,702.60	13.4345
615,700	84,188.00	13.6735	82,716.05	13.4345
615,800	84,202.00	13.6736	82,730.10	13.4346
615,900	84,216.00	13.6736	82,743.55	13.4346
616,000	84,230.00	13.6737	82,757.55	13.4347
616,100	84,244.00	13.6738	82,771.00	13.4347
616,200	84,258.00	13.6738	82,785.05	13.4348
616,300	84,272.00	13.6739	82,798.50	13.4348
616,400	84,286.00	13.6739	82,812.50	13.4349
616,500	84,300.00	13.6740	82,825.95	13.4349
616,600	84,314.00	13.6740	82,840.00	13.4350
616,700	84,328.00	13.6741	82,853.45	13.4350
616,800	84,342.00	13.6741	82,867.45	13.4351
616,900	84,356.00	13.6742	82,880.90	13.4351
617,000	84,370.00	13.6742	82,894.95	13.4352
617,100	84,384.00	13.6743	82,908.40	13.4352
617,200	84,398.00	13.6743	82,922.45	13.4353
617,300	84,412.00	13.6744	82,935.85	13.4353
617,400	84,426.00	13.6744	82,949.90	13.4354
617,500	84,440.00	13.6745	82,963.95	13.4355
617,600	84,454.00	13.6745	82,977.40	13.4355
617,700	84,468.00	13.6746	82,991.40	13.4356
617,800	84,482.00	13.6747	83,004.85	13.4356
617,900	84,496.00	13.6747	83,018.90	13.4357
618,000	84,510.00	13.6748	83,032.35	13.4357
618,100	84,524.00	13.6748	83,046.35	13.4357
618,200	84,538.00	13.6749	83,059.80	13.4357
618,300	84,552.00	13.6749	83,073.85	13.4358
618,400	84,566.00	13.6750	83,087.30	13.4358
618,500	84,580.00	13.6750	83,101.30	13.4359
618,600	84,594.00	13.6751	83,114.75	13.4359
618,700	84,608.00	13.6751	83,128.80	13.4360
618,800	84,622.00	13.6752	83,142.25	13.4360
618,900	84,636.00	13.6752	83,156.25	13.4361
619,000	84,650.00	13.6753	83,169.70	13.4361
619,100	84,664.00	13.6753	83,183.75	13.4362

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
619,200	84,678.00	13.6754	83,197.20	13.4362
619,300	84,692.00	13.6754	83,211.25	13.4363
619,400	84,706.00	13.6755	83,224.65	13.4363
619,500	84,720.00	13.6755	83,238.70	13.4364
619,600	84,734.00	13.6756	83,252.15	13.4364
619,700	84,748.00	13.6756	83,266.20	13.4365
619,800	84,762.00	13.6757	83,279.60	13.4365
619,900	84,776.00	13.6758	83,293.65	13.4366
620,000	84,790.00	13.6758	83,307.70	13.4367
620,100	84,804.00	13.6759	83,321.15	13.4367
620,200	84,818.00	13.6759	83,335.15	13.4368
620,300	84,832.00	13.6760	83,348.60	13.4368
620,400	84,846.00	13.6760	83,362.65	13.4369
620,500	84,860.00	13.6761	83,376.10	13.4369
620,600	84,874.00	13.6761	83,390.10	13.4370
620,700	84,888.00	13.6762	83,403.55	13.4370
620,800	84,902.00	13.6762	83,417.60	13.4371
620,900	84,916.00	13.6763	83,431.05	13.4371
621,000	84,930.00	13.6763	83,445.05	13.4372
621,100	84,944.00	13.6764	83,458.50	13.4372
621,200	84,958.00	13.6764	83,472.55	13.4373
621,300	84,972.00	13.6765	83,486.00	13.4373
621,400	84,986.00	13.6765	83,500.00	13.4374
621,500	85,000.00	13.6766	83,513.45	13.4374
621,600	85,014.00	13.6766	83,527.50	13.4375
621,700	85,028.00	13.6767	83,540.95	13.4375
621,800	85,042.00	13.6767	83,555.00	13.4376
621,900	85,056.00	13.6768	83,568.40	13.4376
622,000	85,070.00	13.6768	83,582.45	13.4377
622,100	85,084.00	13.6769	83,595.90	13.4377
622,200	85,098.00	13.6770	83,609.95	13.4378
622,300	85,112.00	13.6770	83,623.35	13.4378
622,400	85,126.00	13.6771	83,637.40	13.4379
622,500	85,140.00	13.6771	83,651.45	13.4380
622,600	85,154.00	13.6772	83,664.90	13.4380
622,700	85,168.00	13.6772	83,678.90	13.4381
622,800	85,182.00	13.6773	83,692.35	13.4381
622,900	85,196.00	13.6773	83,706.40	13.4382

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Imposable	Impôt dû	Taux 0/0	Impôt dû
623,000	85,210.00	13.6774	83,719.85	13.4382
623,100	85,224.00	13.6774	83,733.85	13.4383
623,200	85,238.00	13.6775	83,747.30	13.4383
623,300	85,252.00	13.6775	83,761.35	13.4384
623,400	85,266.00	13.6776	83,774.80	13.4384
623,500	85,280.00	13.6776	83,788.80	13.4385
623,600	85,294.00	13.6777	83,802.25	13.4385
623,700	85,308.00	13.6777	83,816.30	13.4386
623,800	85,322.00	13.6778	83,829.75	13.4386
623,900	85,336.00	13.6778	83,843.75	13.4387
624,000	85,350.00	13.6779	83,857.20	13.4387
624,100	85,364.00	13.6779	83,871.25	13.4388
624,200	85,378.00	13.6780	83,884.70	13.4388
624,300	85,392.00	13.6780	83,898.75	13.4388
624,400	85,406.00	13.6781	83,912.15	13.4388
624,500	85,420.00	13.6781	83,926.20	13.4389
624,600	85,434.00	13.6782	83,939.65	13.4389
624,700	85,448.00	13.6782	83,953.70	13.4390
624,800	85,462.00	13.6783	83,967.10	13.4390
624,900	85,476.00	13.6783	83,981.15	13.4391
625,000	85,490.00	13.6784	83,995.20	13.4392
625,100	85,504.00	13.6785	84,008.65	13.4392
625,200	85,518.00	13.6785	84,022.65	13.4393
625,300	85,532.00	13.6786	84,036.10	13.4393
625,400	85,546.00	13.6786	84,050.15	13.4394
625,500	85,560.00	13.6787	84,063.60	13.4394
625,600	85,574.00	13.6787	84,077.60	13.4395
625,700	85,588.00	13.6788	84,091.05	13.4395
625,800	85,602.00	13.6788	84,105.10	13.4396
625,900	85,616.00	13.6789	84,118.55	13.4396
626,000	85,630.00	13.6789	84,132.55	13.4397
626,100	85,644.00	13.6790	84,146.00	13.4397
626,200	85,658.00	13.6790	84,160.05	13.4398
626,300	85,672.00	13.6791	84,173.50	13.4398
626,400	85,686.00	13.6791	84,187.55	13.4399
626,500	85,700.00	13.6792	84,200.95	13.4399
626,600	85,714.00	13.6792	84,215.00	13.4400
626,700	85,728.00	13.6793	84,228.45	13.4400

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
626,800	85,742.00	13.6793	84,242.50	13.4401
626,900	85,756.00	13.6794	84,255.90	13.4401
627,000	85,770.00	13.6794	84,269.95	13.4402
627,100	85,784.00	13.6795	84,283.40	13.4402
627,200	85,798.00	13.6795	84,297.45	13.4403
627,300	85,812.00	13.6796	84,310.85	13.4403
627,400	85,826.00	13.6796	84,324.90	13.4404
627,500	85,840.00	13.6797	84,338.95	13.4405
627,600	85,854.00	13.6797	84,352.40	13.4405
627,700	85,868.00	13.6798	84,366.40	13.4406
627,800	85,882.00	13.6798	84,379.85	13.4406
627,900	85,896.00	13.6799	84,393.90	13.4407
628,000	85,910.00	13.6799	84,407.35	13.4407
628,100	85,924.00	13.6800	84,421.35	13.4408
628,200	85,938.00	13.6800	84,434.80	13.4408
628,300	85,952.00	13.6801	84,448.85	13.4408
628,400	85,966.00	13.6801	84,462.30	13.4408
628,500	85,980.00	13.6802	84,476.30	13.4409
628,600	85,994.00	13.6802	84,489.75	13.4409
628,700	86,008.00	13.6803	84,503.80	13.4410
628,800	86,022.00	13.6803	84,517.25	13.4410
628,900	86,036.00	13.6804	84,531.30	13.4411
629,000	86,050.00	13.6804	84,544.70	13.4411
629,100	86,064.00	13.6805	84,558.75	13.4412
629,200	86,078.00	13.6805	84,572.20	13.4412
629,300	86,092.00	13.6806	84,586.25	13.4413
629,400	86,106.00	13.6806	84,599.65	13.4413
629,500	86,120.00	13.6807	84,613.70	13.4414
629,600	86,134.00	13.6807	84,627.15	13.4414
629,700	86,148.00	13.6808	84,641.20	13.4415
629,800	86,162.00	13.6809	84,654.60	13.4415
629,900	86,176.00	13.6809	84,668.65	13.4416
630,000	86,190.00	13.6810	84,682.70	13.4417
630,100	86,204.00	13.6810	84,696.15	13.4417
630,200	86,218.00	13.6811	84,710.15	13.4418
630,300	86,232.00	13.6811	84,723.60	13.4418
630,400	86,246.00	13.6812	84,737.65	13.4419
630,500	86,260.00	13.6812	84,751.10	13.4419

Impôt cantonal et communal direct

Barème de référence

Table de calcul applicable dès le 1er janvier 2021

REVENU

Impôt de base (coefficient 1.0)

(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)

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Imposable	Impôt dû	Taux 0/0	Impôt dû
630,600	86,274.00	13.6813	84,765.10	13.4420
630,700	86,288.00	13.6813	84,778.55	13.4420
630,800	86,302.00	13.6814	84,792.60	13.4421
630,900	86,316.00	13.6814	84,806.05	13.4421
631,000	86,330.00	13.6815	84,820.05	13.4422
631,100	86,344.00	13.6815	84,833.50	13.4422
631,200	86,358.00	13.6816	84,847.55	13.4423
631,300	86,372.00	13.6816	84,861.00	13.4423
631,400	86,386.00	13.6817	84,875.05	13.4424
631,500	86,400.00	13.6817	84,888.45	13.4424
631,600	86,414.00	13.6818	84,902.50	13.4424
631,700	86,428.00	13.6818	84,915.95	13.4424
631,800	86,442.00	13.6819	84,930.00	13.4425
631,900	86,456.00	13.6819	84,943.40	13.4425
632,000	86,470.00	13.6820	84,957.45	13.4426
632,100	86,484.00	13.6820	84,970.90	13.4426
632,200	86,498.00	13.6821	84,984.95	13.4427
632,300	86,512.00	13.6821	84,998.40	13.4427
632,400	86,526.00	13.6822	85,012.40	13.4428
632,500	86,540.00	13.6822	85,026.45	13.4429
632,600	86,554.00	13.6823	85,039.90	13.4429
632,700	86,568.00	13.6823	85,053.90	13.4430
632,800	86,582.00	13.6824	85,067.35	13.4430
632,900	86,596.00	13.6824	85,081.40	13.4431
633,000	86,610.00	13.6825	85,094.85	13.4431
633,100	86,624.00	13.6825	85,108.85	13.4432
633,200	86,638.00	13.6826	85,122.30	13.4432
633,300	86,652.00	13.6826	85,136.35	13.4433
633,400	86,666.00	13.6827	85,149.80	13.4433
633,500	86,680.00	13.6827	85,163.80	13.4434
633,600	86,694.00	13.6828	85,177.25	13.4434
633,700	86,708.00	13.6828	85,191.30	13.4435
633,800	86,722.00	13.6829	85,204.75	13.4435
633,900	86,736.00	13.6829	85,218.80	13.4436
634,000	86,750.00	13.6830	85,232.20	13.4436
634,100	86,764.00	13.6830	85,246.25	13.4437
634,200	86,778.00	13.6831	85,259.70	13.4437
634,300	86,792.00	13.6831	85,273.75	13.4438

Impôt cantonal et communal direct

Barème de référence

Table de calcul applicable dès le 1er janvier 2021

REVENU

Impôt de base (coefficient 1.0)

(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)

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Imposable	Impôt dû	Taux 0/0	Impôt dû
634,400	86,806.00	13.6832	85,287.15	13.4438
634,500	86,820.00	13.6832	85,301.20	13.4438
634,600	86,834.00	13.6833	85,314.65	13.4438
634,700	86,848.00	13.6833	85,328.70	13.4439
634,800	86,862.00	13.6834	85,342.15	13.4439
634,900	86,876.00	13.6834	85,356.15	13.4440
635,000	86,890.00	13.6835	85,370.20	13.4441
635,100	86,904.00	13.6835	85,383.65	13.4441
635,200	86,918.00	13.6836	85,397.65	13.4442
635,300	86,932.00	13.6836	85,411.10	13.4442
635,400	86,946.00	13.6837	85,425.15	13.4443
635,500	86,960.00	13.6837	85,438.60	13.4443
635,600	86,974.00	13.6838	85,452.60	13.4444
635,700	86,988.00	13.6838	85,466.05	13.4444
635,800	87,002.00	13.6839	85,480.10	13.4445
635,900	87,016.00	13.6839	85,493.55	13.4445
636,000	87,030.00	13.6840	85,507.55	13.4446
636,100	87,044.00	13.6840	85,521.00	13.4446
636,200	87,058.00	13.6841	85,535.05	13.4447
636,300	87,072.00	13.6841	85,548.50	13.4447
636,400	87,086.00	13.6842	85,562.55	13.4448
636,500	87,100.00	13.6842	85,575.95	13.4448
636,600	87,114.00	13.6843	85,590.00	13.4449
636,700	87,128.00	13.6843	85,603.45	13.4449
636,800	87,142.00	13.6844	85,617.50	13.4450
636,900	87,156.00	13.6844	85,630.95	13.4450
637,000	87,170.00	13.6845	85,644.95	13.4450
637,100	87,184.00	13.6845	85,658.40	13.4450
637,200	87,198.00	13.6846	85,672.45	13.4451
637,300	87,212.00	13.6846	85,685.90	13.4451
637,400	87,226.00	13.6847	85,699.90	13.4452
637,500	87,240.00	13.6847	85,713.95	13.4453
637,600	87,254.00	13.6848	85,727.40	13.4453
637,700	87,268.00	13.6848	85,741.40	13.4454
637,800	87,282.00	13.6849	85,754.85	13.4454
637,900	87,296.00	13.6849	85,768.90	13.4455
638,000	87,310.00	13.6850	85,782.35	13.4455
638,100	87,324.00	13.6850	85,796.35	13.4456

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
638,200	87,338.00	13.6851	85,809.80	13.4456
638,300	87,352.00	13.6851	85,823.85	13.4457
638,400	87,366.00	13.6852	85,837.30	13.4457
638,500	87,380.00	13.6852	85,851.35	13.4458
638,600	87,394.00	13.6852	85,864.75	13.4458
638,700	87,408.00	13.6853	85,878.80	13.4459
638,800	87,422.00	13.6853	85,892.25	13.4459
638,900	87,436.00	13.6854	85,906.30	13.4460
639,000	87,450.00	13.6854	85,919.70	13.4460
639,100	87,464.00	13.6855	85,933.75	13.4461
639,200	87,478.00	13.6855	85,947.20	13.4461
639,300	87,492.00	13.6856	85,961.25	13.4461
639,400	87,506.00	13.6856	85,974.70	13.4461
639,500	87,520.00	13.6857	85,988.70	13.4462
639,600	87,534.00	13.6857	86,002.15	13.4462
639,700	87,548.00	13.6858	86,016.20	13.4463
639,800	87,562.00	13.6858	86,029.65	13.4463
639,900	87,576.00	13.6859	86,043.65	13.4464
640,000	87,590.00	13.6859	86,057.70	13.4465
640,100	87,604.00	13.6860	86,071.15	13.4465
640,200	87,618.00	13.6860	86,085.15	13.4466
640,300	87,632.00	13.6861	86,098.60	13.4466
640,400	87,646.00	13.6861	86,112.65	13.4467
640,500	87,660.00	13.6862	86,126.10	13.4467
640,600	87,674.00	13.6862	86,140.10	13.4468
640,700	87,688.00	13.6863	86,153.55	13.4468
640,800	87,702.00	13.6863	86,167.60	13.4469
640,900	87,716.00	13.6864	86,181.05	13.4469
641,000	87,730.00	13.6864	86,195.10	13.4470
641,100	87,744.00	13.6865	86,208.50	13.4470
641,200	87,758.00	13.6865	86,222.55	13.4471
641,300	87,772.00	13.6866	86,236.00	13.4471
641,400	87,786.00	13.6866	86,250.05	13.4472
641,500	87,800.00	13.6867	86,263.50	13.4472
641,600	87,814.00	13.6867	86,277.50	13.4472
641,700	87,828.00	13.6868	86,290.95	13.4472
641,800	87,842.00	13.6868	86,305.00	13.4473
641,900	87,856.00	13.6869	86,318.45	13.4473

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
642,000	87,870.00	13.6869	86,332.45	13.4474
642,100	87,884.00	13.6870	86,345.90	13.4474
642,200	87,898.00	13.6870	86,359.95	13.4475
642,300	87,912.00	13.6871	86,373.40	13.4475
642,400	87,926.00	13.6871	86,387.40	13.4476
642,500	87,940.00	13.6872	86,401.45	13.4477
642,600	87,954.00	13.6872	86,414.90	13.4477
642,700	87,968.00	13.6873	86,428.90	13.4478
642,800	87,982.00	13.6873	86,442.35	13.4478
642,900	87,996.00	13.6874	86,456.40	13.4479
643,000	88,010.00	13.6874	86,469.85	13.4479
643,100	88,024.00	13.6875	86,483.85	13.4480
643,200	88,038.00	13.6875	86,497.30	13.4480
643,300	88,052.00	13.6875	86,511.35	13.4481
643,400	88,066.00	13.6876	86,524.80	13.4481
643,500	88,080.00	13.6876	86,538.85	13.4481
643,600	88,094.00	13.6877	86,552.25	13.4481
643,700	88,108.00	13.6877	86,566.30	13.4482
643,800	88,122.00	13.6878	86,579.75	13.4482
643,900	88,136.00	13.6878	86,593.80	13.4483
644,000	88,150.00	13.6879	86,607.25	13.4483
644,100	88,164.00	13.6879	86,621.25	13.4484
644,200	88,178.00	13.6880	86,634.70	13.4484
644,300	88,192.00	13.6880	86,648.75	13.4485
644,400	88,206.00	13.6881	86,662.20	13.4485
644,500	88,220.00	13.6881	86,676.20	13.4486
644,600	88,234.00	13.6882	86,689.65	13.4486
644,700	88,248.00	13.6882	86,703.70	13.4487
644,800	88,262.00	13.6883	86,717.15	13.4487
644,900	88,276.00	13.6883	86,731.15	13.4488
645,000	88,290.00	13.6884	86,745.20	13.4489
645,100	88,304.00	13.6884	86,758.65	13.4489
645,200	88,318.00	13.6885	86,772.65	13.4490
645,300	88,332.00	13.6885	86,786.10	13.4490
645,400	88,346.00	13.6886	86,800.15	13.4490
645,500	88,360.00	13.6886	86,813.60	13.4490
645,600	88,374.00	13.6887	86,827.60	13.4491
645,700	88,388.00	13.6887	86,841.05	13.4491



Impôt cantonal et communal direct

Barème de référence

Table de calcul applicable dès le 1er janvier 2021

REVENU

Impôt de base (coefficient 1.0)

(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)

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Imposable	Impôt dû	Taux 0/0	Impôt dû
645,800	88,402.00	13.6888	86,855.10	13.4492
645,900	88,416.00	13.6888	86,868.55	13.4492
646,000	88,430.00	13.6889	86,882.60	13.4493
646,100	88,444.00	13.6889	86,896.05	13.4493
646,200	88,458.00	13.6890	86,910.05	13.4494
646,300	88,472.00	13.6890	86,923.50	13.4494
646,400	88,486.00	13.6890	86,937.55	13.4495
646,500	88,500.00	13.6891	86,951.00	13.4495
646,600	88,514.00	13.6891	86,965.00	13.4496
646,700	88,528.00	13.6892	86,978.45	13.4496
646,800	88,542.00	13.6892	86,992.50	13.4497
646,900	88,556.00	13.6893	87,005.95	13.4497
647,000	88,570.00	13.6893	87,019.95	13.4498
647,100	88,584.00	13.6894	87,033.40	13.4498
647,200	88,598.00	13.6894	87,047.45	13.4499
647,300	88,612.00	13.6895	87,060.90	13.4499
647,400	88,626.00	13.6895	87,074.90	13.4499
647,500	88,640.00	13.6896	87,088.95	13.4500
647,600	88,654.00	13.6896	87,102.40	13.4500
647,700	88,668.00	13.6897	87,116.40	13.4501
647,800	88,682.00	13.6897	87,129.85	13.4501
647,900	88,696.00	13.6898	87,143.90	13.4502
648,000	88,710.00	13.6898	87,157.35	13.4502
648,100	88,724.00	13.6899	87,171.35	13.4503
648,200	88,738.00	13.6899	87,184.80	13.4503
648,300	88,752.00	13.6900	87,198.85	13.4504
648,400	88,766.00	13.6900	87,212.30	13.4504
648,500	88,780.00	13.6901	87,226.35	13.4505
648,600	88,794.00	13.6901	87,239.80	13.4505
648,700	88,808.00	13.6901	87,253.80	13.4506
648,800	88,822.00	13.6902	87,267.25	13.4506
648,900	88,836.00	13.6902	87,281.30	13.4507
649,000	88,850.00	13.6903	87,294.75	13.4507
649,100	88,864.00	13.6903	87,308.75	13.4507
649,200	88,878.00	13.6904	87,322.20	13.4507
649,300	88,892.00	13.6904	87,336.25	13.4508
649,400	88,906.00	13.6905	87,349.70	13.4508
649,500	88,920.00	13.6905	87,363.70	13.4509

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Imposable	Impôt dû	Taux 0/0	Impôt dû
649,600	88,934.00	13.6906	87,377.15	13.4509
649,700	88,948.00	13.6906	87,391.20	13.4510
649,800	88,962.00	13.6907	87,404.65	13.4510
649,900	88,976.00	13.6907	87,418.65	13.4511
650,000	88,990.00	13.6908	87,432.70	13.4512
650,100	89,004.00	13.6908	87,446.15	13.4512
650,200	89,018.00	13.6909	87,460.15	13.4513
650,300	89,032.00	13.6909	87,473.60	13.4513
650,400	89,046.00	13.6910	87,487.65	13.4514
650,500	89,060.00	13.6910	87,501.10	13.4514
650,600	89,074.00	13.6911	87,515.10	13.4514
650,700	89,088.00	13.6911	87,528.55	13.4514
650,800	89,102.00	13.6911	87,542.60	13.4515
650,900	89,116.00	13.6912	87,556.05	13.4515
651,000	89,130.00	13.6912	87,570.10	13.4516
651,100	89,144.00	13.6913	87,583.55	13.4516
651,200	89,158.00	13.6913	87,597.55	13.4517
651,300	89,172.00	13.6914	87,611.00	13.4517
651,400	89,186.00	13.6914	87,625.05	13.4518
651,500	89,200.00	13.6915	87,638.50	13.4518
651,600	89,214.00	13.6915	87,652.50	13.4519
651,700	89,228.00	13.6916	87,665.95	13.4519
651,800	89,242.00	13.6916	87,680.00	13.4520
651,900	89,256.00	13.6917	87,693.45	13.4520
652,000	89,270.00	13.6917	87,707.45	13.4521
652,100	89,284.00	13.6918	87,720.90	13.4521
652,200	89,298.00	13.6918	87,734.95	13.4522
652,300	89,312.00	13.6919	87,748.40	13.4522
652,400	89,326.00	13.6919	87,762.40	13.4522
652,500	89,340.00	13.6920	87,776.45	13.4523
652,600	89,354.00	13.6920	87,789.90	13.4523
652,700	89,368.00	13.6920	87,803.90	13.4524
652,800	89,382.00	13.6921	87,817.35	13.4524
652,900	89,396.00	13.6921	87,831.40	13.4525
653,000	89,410.00	13.6922	87,844.85	13.4525
653,100	89,424.00	13.6922	87,858.85	13.4526
653,200	89,438.00	13.6923	87,872.35	13.4526
653,300	89,452.00	13.6923	87,886.35	13.4527

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Imposable	Impôt dû	Taux 0/0	Impôt dû
653,400	89,466.00	13.6924	87,899.80	13.4527
653,500	89,480.00	13.6924	87,913.85	13.4528
653,600	89,494.00	13.6925	87,927.30	13.4528
653,700	89,508.00	13.6925	87,941.30	13.4529
653,800	89,522.00	13.6926	87,954.75	13.4529
653,900	89,536.00	13.6926	87,968.80	13.4529
654,000	89,550.00	13.6927	87,982.25	13.4529
654,100	89,564.00	13.6927	87,996.25	13.4530
654,200	89,578.00	13.6928	88,009.70	13.4530
654,300	89,592.00	13.6928	88,023.75	13.4531
654,400	89,606.00	13.6928	88,037.20	13.4531
654,500	89,620.00	13.6929	88,051.20	13.4532
654,600	89,634.00	13.6929	88,064.65	13.4532
654,700	89,648.00	13.6930	88,078.70	13.4533
654,800	89,662.00	13.6930	88,092.15	13.4533
654,900	89,676.00	13.6931	88,106.15	13.4534
655,000	89,690.00	13.6931	88,120.20	13.4535
655,100	89,704.00	13.6932	88,133.65	13.4535
655,200	89,718.00	13.6932	88,147.65	13.4536
655,300	89,732.00	13.6933	88,161.10	13.4536
655,400	89,746.00	13.6933	88,175.15	13.4536
655,500	89,760.00	13.6934	88,188.60	13.4536
655,600	89,774.00	13.6934	88,202.60	13.4537
655,700	89,788.00	13.6935	88,216.10	13.4537
655,800	89,802.00	13.6935	88,230.10	13.4538
655,900	89,816.00	13.6936	88,243.55	13.4538
656,000	89,830.00	13.6936	88,257.60	13.4539
656,100	89,844.00	13.6936	88,271.05	13.4539
656,200	89,858.00	13.6937	88,285.05	13.4540
656,300	89,872.00	13.6937	88,298.50	13.4540
656,400	89,886.00	13.6938	88,312.55	13.4541
656,500	89,900.00	13.6938	88,326.00	13.4541
656,600	89,914.00	13.6939	88,340.00	13.4542
656,700	89,928.00	13.6939	88,353.45	13.4542
656,800	89,942.00	13.6940	88,367.50	13.4542
656,900	89,956.00	13.6940	88,380.95	13.4542
657,000	89,970.00	13.6941	88,394.95	13.4543
657,100	89,984.00	13.6941	88,408.40	13.4543

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
657,200	89,998.00	13.6942	88,422.45	13.4544
657,300	90,012.00	13.6942	88,435.90	13.4544
657,400	90,026.00	13.6943	88,449.90	13.4545
657,500	90,040.00	13.6943	88,463.95	13.4546
657,600	90,054.00	13.6943	88,477.40	13.4546
657,700	90,068.00	13.6944	88,491.40	13.4547
657,800	90,082.00	13.6944	88,504.85	13.4547
657,900	90,096.00	13.6945	88,518.90	13.4548
658,000	90,110.00	13.6945	88,532.35	13.4548
658,100	90,124.00	13.6946	88,546.35	13.4549
658,200	90,138.00	13.6946	88,559.85	13.4549
658,300	90,152.00	13.6947	88,573.85	13.4549
658,400	90,166.00	13.6947	88,587.30	13.4549
658,500	90,180.00	13.6948	88,601.35	13.4550
658,600	90,194.00	13.6948	88,614.80	13.4550
658,700	90,208.00	13.6949	88,628.80	13.4551
658,800	90,222.00	13.6949	88,642.25	13.4551
658,900	90,236.00	13.6949	88,656.30	13.4552
659,000	90,250.00	13.6950	88,669.75	13.4552
659,100	90,264.00	13.6950	88,683.75	13.4553
659,200	90,278.00	13.6951	88,697.20	13.4553
659,300	90,292.00	13.6951	88,711.25	13.4554
659,400	90,306.00	13.6952	88,724.70	13.4554
659,500	90,320.00	13.6952	88,738.70	13.4555
659,600	90,334.00	13.6953	88,752.15	13.4555
659,700	90,348.00	13.6953	88,766.20	13.4555
659,800	90,362.00	13.6954	88,779.65	13.4555
659,900	90,376.00	13.6954	88,793.65	13.4556
660,000	90,390.00	13.6955	88,807.70	13.4557
660,100	90,404.00	13.6955	88,821.15	13.4557
660,200	90,418.00	13.6955	88,835.15	13.4558
660,300	90,432.00	13.6956	88,848.65	13.4558
660,400	90,446.00	13.6956	88,862.65	13.4559
660,500	90,460.00	13.6957	88,876.10	13.4559
660,600	90,474.00	13.6957	88,890.10	13.4560
660,700	90,488.00	13.6958	88,903.60	13.4560
660,800	90,502.00	13.6958	88,917.60	13.4561
660,900	90,516.00	13.6959	88,931.05	13.4561

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
661,000	90,530.00	13.6959	88,945.10	13.4561
661,100	90,544.00	13.6960	88,958.55	13.4561
661,200	90,558.00	13.6960	88,972.55	13.4562
661,300	90,572.00	13.6961	88,986.00	13.4562
661,400	90,586.00	13.6961	89,000.05	13.4563
661,500	90,600.00	13.6961	89,013.50	13.4563
661,600	90,614.00	13.6962	89,027.50	13.4564
661,700	90,628.00	13.6962	89,040.95	13.4564
661,800	90,642.00	13.6963	89,055.00	13.4565
661,900	90,656.00	13.6963	89,068.45	13.4565
662,000	90,670.00	13.6964	89,082.45	13.4566
662,100	90,684.00	13.6964	89,095.90	13.4566
662,200	90,698.00	13.6965	89,109.95	13.4567
662,300	90,712.00	13.6965	89,123.40	13.4567
662,400	90,726.00	13.6966	89,137.40	13.4567
662,500	90,740.00	13.6966	89,151.45	13.4568
662,600	90,754.00	13.6966	89,164.90	13.4568
662,700	90,768.00	13.6967	89,178.90	13.4569
662,800	90,782.00	13.6967	89,192.40	13.4569
662,900	90,796.00	13.6968	89,206.40	13.4570
663,000	90,810.00	13.6968	89,219.85	13.4570
663,100	90,824.00	13.6969	89,233.85	13.4571
663,200	90,838.00	13.6969	89,247.35	13.4571
663,300	90,852.00	13.6970	89,261.35	13.4572
663,400	90,866.00	13.6970	89,274.80	13.4572
663,500	90,880.00	13.6971	89,288.85	13.4572
663,600	90,894.00	13.6971	89,302.30	13.4572
663,700	90,908.00	13.6972	89,316.30	13.4573
663,800	90,922.00	13.6972	89,329.75	13.4573
663,900	90,936.00	13.6972	89,343.80	13.4574
664,000	90,950.00	13.6973	89,357.25	13.4574
664,100	90,964.00	13.6973	89,371.25	13.4575
664,200	90,978.00	13.6974	89,384.70	13.4575
664,300	90,992.00	13.6974	89,398.75	13.4576
664,400	91,006.00	13.6975	89,412.20	13.4576
664,500	91,020.00	13.6975	89,426.20	13.4577
664,600	91,034.00	13.6976	89,439.70	13.4577
664,700	91,048.00	13.6976	89,453.70	13.4578

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
664,800	91,062.00	13.6977	89,467.15	13.4578
664,900	91,076.00	13.6977	89,481.15	13.4578
665,000	91,090.00	13.6977	89,495.20	13.4579
665,100	91,104.00	13.6978	89,508.65	13.4579
665,200	91,118.00	13.6978	89,522.65	13.4580
665,300	91,132.00	13.6979	89,536.15	13.4580
665,400	91,146.00	13.6979	89,550.15	13.4581
665,500	91,160.00	13.6980	89,563.60	13.4581
665,600	91,174.00	13.6980	89,577.60	13.4582
665,700	91,188.00	13.6981	89,591.10	13.4582
665,800	91,202.00	13.6981	89,605.10	13.4583
665,900	91,216.00	13.6982	89,618.55	13.4583
666,000	91,230.00	13.6982	89,632.60	13.4583
666,100	91,244.00	13.6982	89,646.05	13.4583
666,200	91,258.00	13.6983	89,660.05	13.4584
666,300	91,272.00	13.6983	89,673.50	13.4584
666,400	91,286.00	13.6984	89,687.55	13.4585
666,500	91,300.00	13.6984	89,701.00	13.4585
666,600	91,314.00	13.6985	89,715.00	13.4586
666,700	91,328.00	13.6985	89,728.45	13.4586
666,800	91,342.00	13.6986	89,742.50	13.4587
666,900	91,356.00	13.6986	89,755.95	13.4587
667,000	91,370.00	13.6987	89,769.95	13.4588
667,100	91,384.00	13.6987	89,783.45	13.4588
667,200	91,398.00	13.6987	89,797.45	13.4588
667,300	91,412.00	13.6988	89,810.90	13.4588
667,400	91,426.00	13.6988	89,824.90	13.4589
667,500	91,440.00	13.6989	89,838.95	13.4590
667,600	91,454.00	13.6989	89,852.40	13.4590
667,700	91,468.00	13.6990	89,866.40	13.4591
667,800	91,482.00	13.6990	89,879.90	13.4591
667,900	91,496.00	13.6991	89,893.90	13.4592
668,000	91,510.00	13.6991	89,907.35	13.4592
668,100	91,524.00	13.6991	89,921.40	13.4593
668,200	91,538.00	13.6992	89,934.85	13.4593
668,300	91,552.00	13.6992	89,948.85	13.4594
668,400	91,566.00	13.6993	89,962.30	13.4594
668,500	91,580.00	13.6993	89,976.35	13.4594

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
668,600	91,594.00	13.6994	89,989.80	13.4594
668,700	91,608.00	13.6994	90,003.80	13.4595
668,800	91,622.00	13.6995	90,017.25	13.4595
668,900	91,636.00	13.6995	90,031.30	13.4596
669,000	91,650.00	13.6996	90,044.75	13.4596
669,100	91,664.00	13.6996	90,058.75	13.4597
669,200	91,678.00	13.6996	90,072.20	13.4597
669,300	91,692.00	13.6997	90,086.25	13.4598
669,400	91,706.00	13.6997	90,099.70	13.4598
669,500	91,720.00	13.6998	90,113.70	13.4599
669,600	91,734.00	13.6998	90,127.20	13.4599
669,700	91,748.00	13.6999	90,141.20	13.4599
669,800	91,762.00	13.6999	90,154.65	13.4599
669,900	91,776.00	13.7000	90,168.65	13.4600
670,000	91,790.00	13.7000	90,182.70	13.4601
670,100	91,804.00	13.7000	90,196.15	13.4601
670,200	91,818.00	13.7001	90,210.15	13.4602
670,300	91,832.00	13.7001	90,223.65	13.4602
670,400	91,846.00	13.7002	90,237.65	13.4603
670,500	91,860.00	13.7002	90,251.10	13.4603
670,600	91,874.00	13.7003	90,265.15	13.4604
670,700	91,888.00	13.7003	90,278.60	13.4604
670,800	91,902.00	13.7004	90,292.60	13.4604
670,900	91,916.00	13.7004	90,306.05	13.4604
671,000	91,930.00	13.7004	90,320.10	13.4605
671,100	91,944.00	13.7005	90,333.55	13.4605
671,200	91,958.00	13.7005	90,347.55	13.4606
671,300	91,972.00	13.7006	90,361.00	13.4606
671,400	91,986.00	13.7006	90,375.05	13.4607
671,500	92,000.00	13.7007	90,388.50	13.4607
671,600	92,014.00	13.7007	90,402.50	13.4608
671,700	92,028.00	13.7008	90,416.00	13.4608
671,800	92,042.00	13.7008	90,430.00	13.4609
671,900	92,056.00	13.7008	90,443.45	13.4609
672,000	92,070.00	13.7009	90,457.45	13.4609
672,100	92,084.00	13.7009	90,470.95	13.4609
672,200	92,098.00	13.7010	90,484.95	13.4610
672,300	92,112.00	13.7010	90,498.40	13.4610

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
672,400	92,126.00	13.7011	90,512.45	13.4611
672,500	92,140.00	13.7011	90,526.45	13.4612
672,600	92,154.00	13.7012	90,539.90	13.4612
672,700	92,168.00	13.7012	90,553.90	13.4613
672,800	92,182.00	13.7012	90,567.40	13.4613
672,900	92,196.00	13.7013	90,581.40	13.4613
673,000	92,210.00	13.7013	90,594.85	13.4613
673,100	92,224.00	13.7014	90,608.90	13.4614
673,200	92,238.00	13.7014	90,622.35	13.4614
673,300	92,252.00	13.7015	90,636.35	13.4615
673,400	92,266.00	13.7015	90,649.80	13.4615
673,500	92,280.00	13.7016	90,663.85	13.4616
673,600	92,294.00	13.7016	90,677.30	13.4616
673,700	92,308.00	13.7016	90,691.30	13.4617
673,800	92,322.00	13.7017	90,704.75	13.4617
673,900	92,336.00	13.7017	90,718.80	13.4618
674,000	92,350.00	13.7018	90,732.25	13.4618
674,100	92,364.00	13.7018	90,746.25	13.4618
674,200	92,378.00	13.7019	90,759.75	13.4618
674,300	92,392.00	13.7019	90,773.75	13.4619
674,400	92,406.00	13.7020	90,787.20	13.4619
674,500	92,420.00	13.7020	90,801.20	13.4620
674,600	92,434.00	13.7020	90,814.70	13.4620
674,700	92,448.00	13.7021	90,828.70	13.4621
674,800	92,462.00	13.7021	90,842.15	13.4621
674,900	92,476.00	13.7022	90,856.20	13.4622
675,000	92,490.00	13.7022	90,870.20	13.4623
675,100	92,504.00	13.7023	90,883.65	13.4623
675,200	92,518.00	13.7023	90,897.65	13.4623
675,300	92,532.00	13.7024	90,911.15	13.4623
675,400	92,546.00	13.7024	90,925.15	13.4624
675,500	92,560.00	13.7024	90,938.60	13.4624
675,600	92,574.00	13.7025	90,952.65	13.4625
675,700	92,588.00	13.7025	90,966.10	13.4625
675,800	92,602.00	13.7026	90,980.10	13.4626
675,900	92,616.00	13.7026	90,993.55	13.4626
676,000	92,630.00	13.7027	91,007.60	13.4627
676,100	92,644.00	13.7027	91,021.05	13.4627



**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
676,200	92,658.00	13.7028	91,035.05	13.4627
676,300	92,672.00	13.7028	91,048.50	13.4627
676,400	92,686.00	13.7028	91,062.55	13.4628
676,500	92,700.00	13.7029	91,076.00	13.4628
676,600	92,714.00	13.7029	91,090.00	13.4629
676,700	92,728.00	13.7030	91,103.50	13.4629
676,800	92,742.00	13.7030	91,117.50	13.4630
676,900	92,756.00	13.7031	91,130.95	13.4630
677,000	92,770.00	13.7031	91,144.95	13.4631
677,100	92,784.00	13.7031	91,158.45	13.4631
677,200	92,798.00	13.7032	91,172.45	13.4631
677,300	92,812.00	13.7032	91,185.90	13.4631
677,400	92,826.00	13.7033	91,199.95	13.4632
677,500	92,840.00	13.7033	91,213.95	13.4633
677,600	92,854.00	13.7034	91,227.40	13.4633
677,700	92,868.00	13.7034	91,241.40	13.4634
677,800	92,882.00	13.7035	91,254.90	13.4634
677,900	92,896.00	13.7035	91,268.90	13.4635
678,000	92,910.00	13.7035	91,282.35	13.4635
678,100	92,924.00	13.7036	91,296.40	13.4636
678,200	92,938.00	13.7036	91,309.85	13.4636
678,300	92,952.00	13.7037	91,323.85	13.4636
678,400	92,966.00	13.7037	91,337.30	13.4636
678,500	92,980.00	13.7038	91,351.35	13.4637
678,600	92,994.00	13.7038	91,364.80	13.4637
678,700	93,008.00	13.7038	91,378.80	13.4638
678,800	93,022.00	13.7039	91,392.25	13.4638
678,900	93,036.00	13.7039	91,406.30	13.4639
679,000	93,050.00	13.7040	91,419.75	13.4639
679,100	93,064.00	13.7040	91,433.75	13.4640
679,200	93,078.00	13.7041	91,447.25	13.4640
679,300	93,092.00	13.7041	91,461.25	13.4640
679,400	93,106.00	13.7042	91,474.70	13.4640
679,500	93,120.00	13.7042	91,488.70	13.4641
679,600	93,134.00	13.7042	91,502.20	13.4641
679,700	93,148.00	13.7043	91,516.20	13.4642
679,800	93,162.00	13.7043	91,529.65	13.4642
679,900	93,176.00	13.7044	91,543.70	13.4643

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
680,000	93,190.00	13.7044	91,557.70	13.4644
680,100	93,204.00	13.7045	91,571.15	13.4644
680,200	93,218.00	13.7045	91,585.15	13.4644
680,300	93,232.00	13.7045	91,598.65	13.4644
680,400	93,246.00	13.7046	91,612.65	13.4645
680,500	93,260.00	13.7046	91,626.10	13.4645
680,600	93,274.00	13.7047	91,640.15	13.4646
680,700	93,288.00	13.7047	91,653.60	13.4646
680,800	93,302.00	13.7048	91,667.60	13.4647
680,900	93,316.00	13.7048	91,681.05	13.4647
681,000	93,330.00	13.7048	91,695.10	13.4648
681,100	93,344.00	13.7049	91,708.55	13.4648
681,200	93,358.00	13.7049	91,722.55	13.4649
681,300	93,372.00	13.7050	91,736.05	13.4649
681,400	93,386.00	13.7050	91,750.05	13.4649
681,500	93,400.00	13.7051	91,763.50	13.4649
681,600	93,414.00	13.7051	91,777.50	13.4650
681,700	93,428.00	13.7051	91,791.00	13.4650
681,800	93,442.00	13.7052	91,805.00	13.4651
681,900	93,456.00	13.7052	91,818.45	13.4651
682,000	93,470.00	13.7053	91,832.45	13.4652
682,100	93,484.00	13.7053	91,845.95	13.4652
682,200	93,498.00	13.7054	91,859.95	13.4653
682,300	93,512.00	13.7054	91,873.40	13.4653
682,400	93,526.00	13.7055	91,887.45	13.4653
682,500	93,540.00	13.7055	91,901.45	13.4654
682,600	93,554.00	13.7055	91,914.90	13.4654
682,700	93,568.00	13.7056	91,928.90	13.4655
682,800	93,582.00	13.7056	91,942.40	13.4655
682,900	93,596.00	13.7057	91,956.40	13.4656
683,000	93,610.00	13.7057	91,969.85	13.4656
683,100	93,624.00	13.7058	91,983.90	13.4657
683,200	93,638.00	13.7058	91,997.35	13.4657
683,300	93,652.00	13.7058	92,011.35	13.4657
683,400	93,666.00	13.7059	92,024.80	13.4657
683,500	93,680.00	13.7059	92,038.85	13.4658
683,600	93,694.00	13.7060	92,052.30	13.4658
683,700	93,708.00	13.7060	92,066.30	13.4659

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
683,800	93,722.00	13.7061	92,079.80	13.4659
683,900	93,736.00	13.7061	92,093.80	13.4660
684,000	93,750.00	13.7061	92,107.25	13.4660
684,100	93,764.00	13.7062	92,121.25	13.4661
684,200	93,778.00	13.7062	92,134.75	13.4661
684,300	93,792.00	13.7063	92,148.75	13.4661
684,400	93,806.00	13.7063	92,162.20	13.4661
684,500	93,820.00	13.7064	92,176.20	13.4662
684,600	93,834.00	13.7064	92,189.70	13.4662
684,700	93,848.00	13.7064	92,203.70	13.4663
684,800	93,862.00	13.7065	92,217.15	13.4663
684,900	93,876.00	13.7065	92,231.20	13.4664
685,000	93,890.00	13.7066	92,245.20	13.4665
685,100	93,904.00	13.7066	92,258.65	13.4665
685,200	93,918.00	13.7067	92,272.65	13.4665
685,300	93,932.00	13.7067	92,286.15	13.4665
685,400	93,946.00	13.7067	92,300.15	13.4666
685,500	93,960.00	13.7068	92,313.60	13.4666
685,600	93,974.00	13.7068	92,327.65	13.4667
685,700	93,988.00	13.7069	92,341.10	13.4667
685,800	94,002.00	13.7069	92,355.10	13.4668
685,900	94,016.00	13.7070	92,368.55	13.4668
686,000	94,030.00	13.7070	92,382.60	13.4668
686,100	94,044.00	13.7070	92,396.05	13.4668
686,200	94,058.00	13.7071	92,410.05	13.4669
686,300	94,072.00	13.7071	92,423.55	13.4669
686,400	94,086.00	13.7072	92,437.55	13.4670
686,500	94,100.00	13.7072	92,451.00	13.4670
686,600	94,114.00	13.7073	92,465.00	13.4671
686,700	94,128.00	13.7073	92,478.50	13.4671
686,800	94,142.00	13.7073	92,492.50	13.4672
686,900	94,156.00	13.7074	92,505.95	13.4672
687,000	94,170.00	13.7074	92,519.95	13.4672
687,100	94,184.00	13.7075	92,533.45	13.4672
687,200	94,198.00	13.7075	92,547.45	13.4673
687,300	94,212.00	13.7076	92,560.90	13.4673
687,400	94,226.00	13.7076	92,574.95	13.4674
687,500	94,240.00	13.7076	92,588.95	13.4675

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
687,600	94,254.00	13.7077	92,602.40	13.4675
687,700	94,268.00	13.7077	92,616.40	13.4676
687,800	94,282.00	13.7078	92,629.90	13.4676
687,900	94,296.00	13.7078	92,643.90	13.4676
688,000	94,310.00	13.7078	92,657.35	13.4676
688,100	94,324.00	13.7079	92,671.40	13.4677
688,200	94,338.00	13.7079	92,684.85	13.4677
688,300	94,352.00	13.7080	92,698.85	13.4678
688,400	94,366.00	13.7080	92,712.30	13.4678
688,500	94,380.00	13.7081	92,726.35	13.4679
688,600	94,394.00	13.7081	92,739.80	13.4679
688,700	94,408.00	13.7081	92,753.80	13.4680
688,800	94,422.00	13.7082	92,767.30	13.4680
688,900	94,436.00	13.7082	92,781.30	13.4680
689,000	94,450.00	13.7083	92,794.75	13.4680
689,100	94,464.00	13.7083	92,808.75	13.4681
689,200	94,478.00	13.7084	92,822.25	13.4681
689,300	94,492.00	13.7084	92,836.25	13.4682
689,400	94,506.00	13.7084	92,849.70	13.4682
689,500	94,520.00	13.7085	92,863.75	13.4683
689,600	94,534.00	13.7085	92,877.20	13.4683
689,700	94,548.00	13.7086	92,891.20	13.4683
689,800	94,562.00	13.7086	92,904.65	13.4683
689,900	94,576.00	13.7087	92,918.70	13.4684
690,000	94,590.00	13.7087	92,932.70	13.4685
690,100	94,604.00	13.7087	92,946.15	13.4685
690,200	94,618.00	13.7088	92,960.15	13.4686
690,300	94,632.00	13.7088	92,973.65	13.4686
690,400	94,646.00	13.7089	92,987.65	13.4687
690,500	94,660.00	13.7089	93,001.10	13.4687
690,600	94,674.00	13.7089	93,015.15	13.4687
690,700	94,688.00	13.7090	93,028.60	13.4687
690,800	94,702.00	13.7090	93,042.60	13.4688
690,900	94,716.00	13.7091	93,056.05	13.4688
691,000	94,730.00	13.7091	93,070.10	13.4689
691,100	94,744.00	13.7092	93,083.55	13.4689
691,200	94,758.00	13.7092	93,097.55	13.4690
691,300	94,772.00	13.7092	93,111.05	13.4690

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Imposable	Impôt dû	Taux 0/0	Impôt dû
691,400	94,786.00	13.7093	93,125.05	13.4691
691,500	94,800.00	13.7093	93,138.50	13.4691
691,600	94,814.00	13.7094	93,152.50	13.4691
691,700	94,828.00	13.7094	93,166.00	13.4691
691,800	94,842.00	13.7095	93,180.00	13.4692
691,900	94,856.00	13.7095	93,193.45	13.4692
692,000	94,870.00	13.7095	93,207.50	13.4693
692,100	94,884.00	13.7096	93,220.95	13.4693
692,200	94,898.00	13.7096	93,234.95	13.4694
692,300	94,912.00	13.7097	93,248.40	13.4694
692,400	94,926.00	13.7097	93,262.45	13.4694
692,500	94,940.00	13.7097	93,276.45	13.4695
692,600	94,954.00	13.7098	93,289.90	13.4695
692,700	94,968.00	13.7098	93,303.90	13.4696
692,800	94,982.00	13.7099	93,317.40	13.4696
692,900	94,996.00	13.7099	93,331.40	13.4697
693,000	95,010.00	13.7100	93,344.85	13.4697
693,100	95,024.00	13.7100	93,358.90	13.4698
693,200	95,038.00	13.7100	93,372.35	13.4698
693,300	95,052.00	13.7101	93,386.35	13.4698
693,400	95,066.00	13.7101	93,399.85	13.4698
693,500	95,080.00	13.7102	93,413.85	13.4699
693,600	95,094.00	13.7102	93,427.30	13.4699
693,700	95,108.00	13.7102	93,441.30	13.4700
693,800	95,122.00	13.7103	93,454.80	13.4700
693,900	95,136.00	13.7103	93,468.80	13.4701
694,000	95,150.00	13.7104	93,482.25	13.4701
694,100	95,164.00	13.7104	93,496.25	13.4701
694,200	95,178.00	13.7105	93,509.75	13.4701
694,300	95,192.00	13.7105	93,523.75	13.4702
694,400	95,206.00	13.7105	93,537.20	13.4702
694,500	95,220.00	13.7106	93,551.25	13.4703
694,600	95,234.00	13.7106	93,564.70	13.4703
694,700	95,248.00	13.7107	93,578.70	13.4704
694,800	95,262.00	13.7107	93,592.20	13.4704
694,900	95,276.00	13.7107	93,606.20	13.4705
695,000	95,290.00	13.7108	93,620.20	13.4705
695,100	95,304.00	13.7108	93,633.65	13.4705

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Imposable	Impôt dû	Taux 0/0	Impôt dû
695,200	95,318.00	13.7109	93,647.65	13.4706
695,300	95,332.00	13.7109	93,661.15	13.4706
695,400	95,346.00	13.7110	93,675.15	13.4707
695,500	95,360.00	13.7110	93,688.60	13.4707
695,600	95,374.00	13.7110	93,702.65	13.4708
695,700	95,388.00	13.7111	93,716.10	13.4708
695,800	95,402.00	13.7111	93,730.10	13.4708
695,900	95,416.00	13.7112	93,743.60	13.4708
696,000	95,430.00	13.7112	93,757.60	13.4709
696,100	95,444.00	13.7112	93,771.05	13.4709
696,200	95,458.00	13.7113	93,785.05	13.4710
696,300	95,472.00	13.7113	93,798.55	13.4710
696,400	95,486.00	13.7114	93,812.55	13.4711
696,500	95,500.00	13.7114	93,826.00	13.4711
696,600	95,514.00	13.7115	93,840.00	13.4711
696,700	95,528.00	13.7115	93,853.50	13.4711
696,800	95,542.00	13.7115	93,867.50	13.4712
696,900	95,556.00	13.7116	93,880.95	13.4712
697,000	95,570.00	13.7116	93,895.00	13.4713
697,100	95,584.00	13.7117	93,908.45	13.4713
697,200	95,598.00	13.7117	93,922.45	13.4714
697,300	95,612.00	13.7117	93,935.95	13.4714
697,400	95,626.00	13.7118	93,949.95	13.4715
697,500	95,640.00	13.7118	93,963.95	13.4715
697,600	95,654.00	13.7119	93,977.40	13.4715
697,700	95,668.00	13.7119	93,991.40	13.4716
697,800	95,682.00	13.7120	94,004.90	13.4716
697,900	95,696.00	13.7120	94,018.90	13.4717
698,000	95,710.00	13.7120	94,032.35	13.4717
698,100	95,724.00	13.7121	94,046.40	13.4718
698,200	95,738.00	13.7121	94,059.85	13.4718
698,300	95,752.00	13.7122	94,073.85	13.4718
698,400	95,766.00	13.7122	94,087.35	13.4718
698,500	95,780.00	13.7122	94,101.35	13.4719
698,600	95,794.00	13.7123	94,114.80	13.4719
698,700	95,808.00	13.7123	94,128.80	13.4720
698,800	95,822.00	13.7124	94,142.30	13.4720
698,900	95,836.00	13.7124	94,156.30	13.4721

Impôt cantonal et communal direct

Barème de référence

Table de calcul applicable dès le 1er janvier 2021

REVENU

Impôt de base (coefficient 1.0)

(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)

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Imposable	Impôt dû	Taux 0/0	Impôt dû
699,000	95,850.00	13.7124	94,169.75	13.4721
699,100	95,864.00	13.7125	94,183.75	13.4721
699,200	95,878.00	13.7125	94,197.25	13.4721
699,300	95,892.00	13.7126	94,211.25	13.4722
699,400	95,906.00	13.7126	94,224.70	13.4722
699,500	95,920.00	13.7127	94,238.75	13.4723
699,600	95,934.00	13.7127	94,252.20	13.4723
699,700	95,948.00	13.7127	94,266.20	13.4724
699,800	95,962.00	13.7128	94,279.70	13.4724
699,900	95,976.00	13.7128	94,293.70	13.4725
700,000	95,990.00	13.7129	94,307.70	13.4725
700,100	96,004.00	13.7129	94,321.15	13.4725
700,200	96,018.00	13.7129	94,335.15	13.4726
700,300	96,032.00	13.7130	94,348.65	13.4726
700,400	96,046.00	13.7130	94,362.65	13.4727
700,500	96,060.00	13.7131	94,376.10	13.4727
700,600	96,074.00	13.7131	94,390.15	13.4728
700,700	96,088.00	13.7131	94,403.60	13.4728
700,800	96,102.00	13.7132	94,417.60	13.4728
700,900	96,116.00	13.7132	94,431.10	13.4728
701,000	96,130.00	13.7133	94,445.10	13.4729
701,100	96,144.00	13.7133	94,458.55	13.4729
701,200	96,158.00	13.7133	94,472.55	13.4730
701,300	96,172.00	13.7134	94,486.05	13.4730
701,400	96,186.00	13.7134	94,500.05	13.4731
701,500	96,200.00	13.7135	94,513.50	13.4731
701,600	96,214.00	13.7135	94,527.50	13.4731
701,700	96,228.00	13.7136	94,541.00	13.4731
701,800	96,242.00	13.7136	94,555.00	13.4732
701,900	96,256.00	13.7136	94,568.45	13.4732
702,000	96,270.00	13.7137	94,582.50	13.4733
702,100	96,284.00	13.7137	94,595.95	13.4733
702,200	96,298.00	13.7138	94,609.95	13.4734
702,300	96,312.00	13.7138	94,623.45	13.4734
702,400	96,326.00	13.7138	94,637.45	13.4734
702,500	96,340.00	13.7139	94,651.45	13.4735
702,600	96,354.00	13.7139	94,664.90	13.4735
702,700	96,368.00	13.7140	94,678.90	13.4736

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
702,800	96,382.00	13.7140	94,692.40	13.4736
702,900	96,396.00	13.7140	94,706.40	13.4737
703,000	96,410.00	13.7141	94,719.85	13.4737
703,100	96,424.00	13.7141	94,733.90	13.4737
703,200	96,438.00	13.7142	94,747.35	13.4737
703,300	96,452.00	13.7142	94,761.35	13.4738
703,400	96,466.00	13.7142	94,774.85	13.4738
703,500	96,480.00	13.7143	94,788.85	13.4739
703,600	96,494.00	13.7143	94,802.30	13.4739
703,700	96,508.00	13.7144	94,816.30	13.4740
703,800	96,522.00	13.7144	94,829.80	13.4740
703,900	96,536.00	13.7144	94,843.80	13.4740
704,000	96,550.00	13.7145	94,857.25	13.4740
704,100	96,564.00	13.7145	94,871.25	13.4741
704,200	96,578.00	13.7146	94,884.75	13.4741
704,300	96,592.00	13.7146	94,898.75	13.4742
704,400	96,606.00	13.7147	94,912.25	13.4742
704,500	96,620.00	13.7147	94,926.25	13.4743
704,600	96,634.00	13.7147	94,939.70	13.4743
704,700	96,648.00	13.7148	94,953.70	13.4743
704,800	96,662.00	13.7148	94,967.20	13.4743
704,900	96,676.00	13.7149	94,981.20	13.4744
705,000	96,690.00	13.7149	94,995.20	13.4745
705,100	96,704.00	13.7149	95,008.65	13.4745
705,200	96,718.00	13.7150	95,022.65	13.4746
705,300	96,732.00	13.7150	95,036.15	13.4746
705,400	96,746.00	13.7151	95,050.15	13.4746
705,500	96,760.00	13.7151	95,063.60	13.4746
705,600	96,774.00	13.7151	95,077.65	13.4747
705,700	96,788.00	13.7152	95,091.10	13.4747
705,800	96,802.00	13.7152	95,105.10	13.4748
705,900	96,816.00	13.7153	95,118.60	13.4748
706,000	96,830.00	13.7153	95,132.60	13.4749
706,100	96,844.00	13.7153	95,146.05	13.4749
706,200	96,858.00	13.7154	95,160.05	13.4749
706,300	96,872.00	13.7154	95,173.55	13.4749
706,400	96,886.00	13.7155	95,187.55	13.4750
706,500	96,900.00	13.7155	95,201.00	13.4750



**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Imposable	Impôt dû	Taux 0/0	Impôt dû
706,600	96,914.00	13.7155	95,215.00	13.4751
706,700	96,928.00	13.7156	95,228.50	13.4751
706,800	96,942.00	13.7156	95,242.50	13.4752
706,900	96,956.00	13.7157	95,256.00	13.4752
707,000	96,970.00	13.7157	95,270.00	13.4752
707,100	96,984.00	13.7157	95,283.45	13.4752
707,200	96,998.00	13.7158	95,297.45	13.4753
707,300	97,012.00	13.7158	95,310.95	13.4753
707,400	97,026.00	13.7159	95,324.95	13.4754
707,500	97,040.00	13.7159	95,338.95	13.4755
707,600	97,054.00	13.7159	95,352.40	13.4755
707,700	97,068.00	13.7160	95,366.40	13.4755
707,800	97,082.00	13.7160	95,379.90	13.4755
707,900	97,096.00	13.7161	95,393.90	13.4756
708,000	97,110.00	13.7161	95,407.40	13.4756
708,100	97,124.00	13.7161	95,421.40	13.4757
708,200	97,138.00	13.7162	95,434.85	13.4757
708,300	97,152.00	13.7162	95,448.85	13.4758
708,400	97,166.00	13.7163	95,462.35	13.4758
708,500	97,180.00	13.7163	95,476.35	13.4758
708,600	97,194.00	13.7163	95,489.80	13.4758
708,700	97,208.00	13.7164	95,503.80	13.4759
708,800	97,222.00	13.7164	95,517.30	13.4759
708,900	97,236.00	13.7165	95,531.30	13.4760
709,000	97,250.00	13.7165	95,544.75	13.4760
709,100	97,264.00	13.7165	95,558.75	13.4761
709,200	97,278.00	13.7166	95,572.25	13.4761
709,300	97,292.00	13.7166	95,586.25	13.4761
709,400	97,306.00	13.7167	95,599.75	13.4761
709,500	97,320.00	13.7167	95,613.75	13.4762
709,600	97,334.00	13.7167	95,627.20	13.4762
709,700	97,348.00	13.7168	95,641.20	13.4763
709,800	97,362.00	13.7168	95,654.70	13.4763
709,900	97,376.00	13.7169	95,668.70	13.4764
710,000	97,390.00	13.7169	95,682.70	13.4764
710,100	97,404.00	13.7169	95,696.15	13.4764
710,200	97,418.00	13.7170	95,710.15	13.4765
710,300	97,432.00	13.7170	95,723.65	13.4765

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
710,400	97,446.00	13.7171	95,737.65	13.4766
710,500	97,460.00	13.7171	95,751.15	13.4766
710,600	97,474.00	13.7171	95,765.15	13.4767
710,700	97,488.00	13.7172	95,778.60	13.4767
710,800	97,502.00	13.7172	95,792.60	13.4767
710,900	97,516.00	13.7173	95,806.10	13.4767
711,000	97,530.00	13.7173	95,820.10	13.4768
711,100	97,544.00	13.7173	95,833.55	13.4768
711,200	97,558.00	13.7174	95,847.55	13.4769
711,300	97,572.00	13.7174	95,861.05	13.4769
711,400	97,586.00	13.7175	95,875.05	13.4770
711,500	97,600.00	13.7175	95,888.50	13.4770
711,600	97,614.00	13.7175	95,902.50	13.4770
711,700	97,628.00	13.7176	95,916.00	13.4770
711,800	97,642.00	13.7176	95,930.00	13.4771
711,900	97,656.00	13.7177	95,943.50	13.4771
712,000	97,670.00	13.7177	95,957.50	13.4772
712,100	97,684.00	13.7177	95,970.95	13.4772
712,200	97,698.00	13.7178	95,984.95	13.4772
712,300	97,712.00	13.7178	95,998.45	13.4772
712,400	97,726.00	13.7179	96,012.45	13.4773
712,500	97,740.00	13.7179	96,026.45	13.4774
712,600	97,754.00	13.7179	96,039.90	13.4774
712,700	97,768.00	13.7180	96,053.90	13.4775
712,800	97,782.00	13.7180	96,067.40	13.4775
712,900	97,796.00	13.7181	96,081.40	13.4775
713,000	97,810.00	13.7181	96,094.90	13.4775
713,100	97,824.00	13.7181	96,108.90	13.4776
713,200	97,838.00	13.7182	96,122.35	13.4776
713,300	97,852.00	13.7182	96,136.35	13.4777
713,400	97,866.00	13.7183	96,149.85	13.4777
713,500	97,880.00	13.7183	96,163.85	13.4778
713,600	97,894.00	13.7183	96,177.30	13.4778
713,700	97,908.00	13.7184	96,191.30	13.4778
713,800	97,922.00	13.7184	96,204.80	13.4778
713,900	97,936.00	13.7184	96,218.80	13.4779
714,000	97,950.00	13.7185	96,232.25	13.4779
714,100	97,964.00	13.7185	96,246.25	13.4780

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
714,200	97,978.00	13.7186	96,259.75	13.4780
714,300	97,992.00	13.7186	96,273.75	13.4781
714,400	98,006.00	13.7186	96,287.25	13.4781
714,500	98,020.00	13.7187	96,301.25	13.4781
714,600	98,034.00	13.7187	96,314.70	13.4781
714,700	98,048.00	13.7188	96,328.70	13.4782
714,800	98,062.00	13.7188	96,342.20	13.4782
714,900	98,076.00	13.7188	96,356.20	13.4783
715,000	98,090.00	13.7189	96,370.20	13.4783
715,100	98,104.00	13.7189	96,383.65	13.4783
715,200	98,118.00	13.7190	96,397.65	13.4784
715,300	98,132.00	13.7190	96,411.15	13.4784
715,400	98,146.00	13.7190	96,425.15	13.4785
715,500	98,160.00	13.7191	96,438.65	13.4785
715,600	98,174.00	13.7191	96,452.65	13.4786
715,700	98,188.00	13.7192	96,466.10	13.4786
715,800	98,202.00	13.7192	96,480.10	13.4786
715,900	98,216.00	13.7192	96,493.60	13.4786
716,000	98,230.00	13.7193	96,507.60	13.4787
716,100	98,244.00	13.7193	96,521.05	13.4787
716,200	98,258.00	13.7194	96,535.05	13.4788
716,300	98,272.00	13.7194	96,548.55	13.4788
716,400	98,286.00	13.7194	96,562.55	13.4789
716,500	98,300.00	13.7195	96,576.05	13.4789
716,600	98,314.00	13.7195	96,590.05	13.4789
716,700	98,328.00	13.7195	96,603.50	13.4789
716,800	98,342.00	13.7196	96,617.50	13.4790
716,900	98,356.00	13.7196	96,631.00	13.4790
717,000	98,370.00	13.7197	96,645.00	13.4791
717,100	98,384.00	13.7197	96,658.45	13.4791
717,200	98,398.00	13.7197	96,672.45	13.4791
717,300	98,412.00	13.7198	96,685.95	13.4791
717,400	98,426.00	13.7198	96,699.95	13.4792
717,500	98,440.00	13.7199	96,713.95	13.4793
717,600	98,454.00	13.7199	96,727.40	13.4793
717,700	98,468.00	13.7199	96,741.40	13.4794
717,800	98,482.00	13.7200	96,754.90	13.4794
717,900	98,496.00	13.7200	96,768.90	13.4794

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
718,000	98,510.00	13.7201	96,782.40	13.4794
718,100	98,524.00	13.7201	96,796.40	13.4795
718,200	98,538.00	13.7201	96,809.85	13.4795
718,300	98,552.00	13.7202	96,823.85	13.4796
718,400	98,566.00	13.7202	96,837.35	13.4796
718,500	98,580.00	13.7203	96,851.35	13.4797
718,600	98,594.00	13.7203	96,864.80	13.4797
718,700	98,608.00	13.7203	96,878.80	13.4797
718,800	98,622.00	13.7204	96,892.30	13.4797
718,900	98,636.00	13.7204	96,906.30	13.4798
719,000	98,650.00	13.7204	96,919.80	13.4798
719,100	98,664.00	13.7205	96,933.80	13.4799
719,200	98,678.00	13.7205	96,947.25	13.4799
719,300	98,692.00	13.7206	96,961.25	13.4799
719,400	98,706.00	13.7206	96,974.75	13.4799
719,500	98,720.00	13.7206	96,988.75	13.4800
719,600	98,734.00	13.7207	97,002.20	13.4800
719,700	98,748.00	13.7207	97,016.20	13.4801
719,800	98,762.00	13.7208	97,029.70	13.4801
719,900	98,776.00	13.7208	97,043.70	13.4802
720,000	98,790.00	13.7208	97,057.70	13.4802
720,100	98,804.00	13.7209	97,071.15	13.4802
720,200	98,818.00	13.7209	97,085.15	13.4803
720,300	98,832.00	13.7209	97,098.65	13.4803
720,400	98,846.00	13.7210	97,112.65	13.4804
720,500	98,860.00	13.7210	97,126.15	13.4804
720,600	98,874.00	13.7211	97,140.15	13.4805
720,700	98,888.00	13.7211	97,153.60	13.4805
720,800	98,902.00	13.7211	97,167.60	13.4805
720,900	98,916.00	13.7212	97,181.10	13.4805
721,000	98,930.00	13.7212	97,195.10	13.4806
721,100	98,944.00	13.7213	97,208.55	13.4806
721,200	98,958.00	13.7213	97,222.55	13.4807
721,300	98,972.00	13.7213	97,236.05	13.4807
721,400	98,986.00	13.7214	97,250.05	13.4807
721,500	99,000.00	13.7214	97,263.55	13.4807
721,600	99,014.00	13.7215	97,277.55	13.4808
721,700	99,028.00	13.7215	97,291.00	13.4808

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
721,800	99,042.00	13.7215	97,305.00	13.4809
721,900	99,056.00	13.7216	97,318.50	13.4809
722,000	99,070.00	13.7216	97,332.50	13.4810
722,100	99,084.00	13.7216	97,345.95	13.4810
722,200	99,098.00	13.7217	97,359.95	13.4810
722,300	99,112.00	13.7217	97,373.45	13.4810
722,400	99,126.00	13.7218	97,387.45	13.4811
722,500	99,140.00	13.7218	97,401.45	13.4812
722,600	99,154.00	13.7218	97,414.90	13.4812
722,700	99,168.00	13.7219	97,428.90	13.4812
722,800	99,182.00	13.7219	97,442.40	13.4812
722,900	99,196.00	13.7220	97,456.40	13.4813
723,000	99,210.00	13.7220	97,469.90	13.4813
723,100	99,224.00	13.7220	97,483.90	13.4814
723,200	99,238.00	13.7221	97,497.35	13.4814
723,300	99,252.00	13.7221	97,511.35	13.4815
723,400	99,266.00	13.7221	97,524.85	13.4815
723,500	99,280.00	13.7222	97,538.85	13.4815
723,600	99,294.00	13.7222	97,552.30	13.4815
723,700	99,308.00	13.7223	97,566.30	13.4816
723,800	99,322.00	13.7223	97,579.80	13.4816
723,900	99,336.00	13.7223	97,593.80	13.4817
724,000	99,350.00	13.7224	97,607.30	13.4817
724,100	99,364.00	13.7224	97,621.30	13.4817
724,200	99,378.00	13.7225	97,634.75	13.4817
724,300	99,392.00	13.7225	97,648.75	13.4818
724,400	99,406.00	13.7225	97,662.25	13.4818
724,500	99,420.00	13.7226	97,676.25	13.4819
724,600	99,434.00	13.7226	97,689.70	13.4819
724,700	99,448.00	13.7226	97,703.70	13.4820
724,800	99,462.00	13.7227	97,717.20	13.4820
724,900	99,476.00	13.7227	97,731.20	13.4820
725,000	99,490.00	13.7228	97,745.20	13.4821
725,100	99,504.00	13.7228	97,758.65	13.4821
725,200	99,518.00	13.7228	97,772.65	13.4822
725,300	99,532.00	13.7229	97,786.15	13.4822
725,400	99,546.00	13.7229	97,800.15	13.4822
725,500	99,560.00	13.7229	97,813.65	13.4822

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
725,600	99,574.00	13.7230	97,827.65	13.4823
725,700	99,588.00	13.7230	97,841.10	13.4823
725,800	99,602.00	13.7231	97,855.10	13.4824
725,900	99,616.00	13.7231	97,868.60	13.4824
726,000	99,630.00	13.7231	97,882.60	13.4825
726,100	99,644.00	13.7232	97,896.05	13.4825
726,200	99,658.00	13.7232	97,910.05	13.4825
726,300	99,672.00	13.7233	97,923.55	13.4825
726,400	99,686.00	13.7233	97,937.55	13.4826
726,500	99,700.00	13.7233	97,951.05	13.4826
726,600	99,714.00	13.7234	97,965.05	13.4827
726,700	99,728.00	13.7234	97,978.50	13.4827
726,800	99,742.00	13.7234	97,992.50	13.4827
726,900	99,756.00	13.7235	98,006.00	13.4827
727,000	99,770.00	13.7235	98,020.00	13.4828
727,100	99,784.00	13.7236	98,033.45	13.4828
727,200	99,798.00	13.7236	98,047.45	13.4829
727,300	99,812.00	13.7236	98,060.95	13.4829
727,400	99,826.00	13.7237	98,074.95	13.4829
727,500	99,840.00	13.7237	98,088.95	13.4830
727,600	99,854.00	13.7237	98,102.45	13.4830
727,700	99,868.00	13.7238	98,116.40	13.4831
727,800	99,882.00	13.7238	98,129.90	13.4831
727,900	99,896.00	13.7239	98,143.90	13.4832
728,000	99,910.00	13.7239	98,157.40	13.4832
728,100	99,924.00	13.7239	98,171.40	13.4832
728,200	99,938.00	13.7240	98,184.85	13.4832
728,300	99,952.00	13.7240	98,198.85	13.4833
728,400	99,966.00	13.7241	98,212.35	13.4833
728,500	99,980.00	13.7241	98,226.35	13.4834
728,600	99,994.00	13.7241	98,239.80	13.4834
728,700	100,008.00	13.7242	98,253.80	13.4834
728,800	100,022.00	13.7242	98,267.30	13.4834
728,900	100,036.00	13.7242	98,281.30	13.4835
729,000	100,050.00	13.7243	98,294.80	13.4835
729,100	100,064.00	13.7243	98,308.80	13.4836
729,200	100,078.00	13.7244	98,322.25	13.4836
729,300	100,092.00	13.7244	98,336.25	13.4836

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
729,400	100,106.00	13.7244	98,349.75	13.4836
729,500	100,120.00	13.7245	98,363.75	13.4837
729,600	100,134.00	13.7245	98,377.20	13.4837
729,700	100,148.00	13.7245	98,391.20	13.4838
729,800	100,162.00	13.7246	98,404.70	13.4838
729,900	100,176.00	13.7246	98,418.70	13.4839
730,000	100,190.00	13.7247	98,432.70	13.4839
730,100	100,204.00	13.7247	98,446.20	13.4839
730,200	100,218.00	13.7247	98,460.15	13.4840
730,300	100,232.00	13.7248	98,473.65	13.4840
730,400	100,246.00	13.7248	98,487.65	13.4841
730,500	100,260.00	13.7248	98,501.15	13.4841
730,600	100,274.00	13.7249	98,515.15	13.4841
730,700	100,288.00	13.7249	98,528.60	13.4841
730,800	100,302.00	13.7250	98,542.60	13.4842
730,900	100,316.00	13.7250	98,556.10	13.4842
731,000	100,330.00	13.7250	98,570.10	13.4843
731,100	100,344.00	13.7251	98,583.55	13.4843
731,200	100,358.00	13.7251	98,597.55	13.4844
731,300	100,372.00	13.7251	98,611.05	13.4844
731,400	100,386.00	13.7252	98,625.05	13.4844
731,500	100,400.00	13.7252	98,638.55	13.4844
731,600	100,414.00	13.7253	98,652.55	13.4845
731,700	100,428.00	13.7253	98,666.00	13.4845
731,800	100,442.00	13.7253	98,680.00	13.4846
731,900	100,456.00	13.7254	98,693.50	13.4846
732,000	100,470.00	13.7254	98,707.50	13.4846
732,100	100,484.00	13.7254	98,720.95	13.4846
732,200	100,498.00	13.7255	98,734.95	13.4847
732,300	100,512.00	13.7255	98,748.45	13.4847
732,400	100,526.00	13.7256	98,762.45	13.4848
732,500	100,540.00	13.7256	98,776.45	13.4848
732,600	100,554.00	13.7256	98,789.95	13.4848
732,700	100,568.00	13.7257	98,803.90	13.4849
732,800	100,582.00	13.7257	98,817.40	13.4849
732,900	100,596.00	13.7257	98,831.40	13.4850
733,000	100,610.00	13.7258	98,844.90	13.4850
733,100	100,624.00	13.7258	98,858.90	13.4850

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
733,200	100,638.00	13.7259	98,872.35	13.4850
733,300	100,652.00	13.7259	98,886.35	13.4851
733,400	100,666.00	13.7259	98,899.85	13.4851
733,500	100,680.00	13.7260	98,913.85	13.4852
733,600	100,694.00	13.7260	98,927.35	13.4852
733,700	100,708.00	13.7260	98,941.30	13.4853
733,800	100,722.00	13.7261	98,954.80	13.4853
733,900	100,736.00	13.7261	98,968.80	13.4853
734,000	100,750.00	13.7262	98,982.30	13.4853
734,100	100,764.00	13.7262	98,996.30	13.4854
734,200	100,778.00	13.7262	99,009.75	13.4854
734,300	100,792.00	13.7263	99,023.75	13.4855
734,400	100,806.00	13.7263	99,037.25	13.4855
734,500	100,820.00	13.7263	99,051.25	13.4855
734,600	100,834.00	13.7264	99,064.70	13.4855
734,700	100,848.00	13.7264	99,078.70	13.4856
734,800	100,862.00	13.7265	99,092.20	13.4856
734,900	100,876.00	13.7265	99,106.20	13.4857
735,000	100,890.00	13.7265	99,120.20	13.4857
735,100	100,904.00	13.7266	99,133.70	13.4857
735,200	100,918.00	13.7266	99,147.65	13.4858
735,300	100,932.00	13.7266	99,161.15	13.4858
735,400	100,946.00	13.7267	99,175.15	13.4859
735,500	100,960.00	13.7267	99,188.65	13.4859
735,600	100,974.00	13.7268	99,202.65	13.4859
735,700	100,988.00	13.7268	99,216.10	13.4859
735,800	101,002.00	13.7268	99,230.10	13.4860
735,900	101,016.00	13.7269	99,243.60	13.4860
736,000	101,030.00	13.7269	99,257.60	13.4861
736,100	101,044.00	13.7269	99,271.10	13.4861
736,200	101,058.00	13.7270	99,285.05	13.4862
736,300	101,072.00	13.7270	99,298.55	13.4862
736,400	101,086.00	13.7271	99,312.55	13.4862
736,500	101,100.00	13.7271	99,326.05	13.4862
736,600	101,114.00	13.7271	99,340.05	13.4863
736,700	101,128.00	13.7272	99,353.50	13.4863
736,800	101,142.00	13.7272	99,367.50	13.4864
736,900	101,156.00	13.7272	99,381.00	13.4864



**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
737,000	101,170.00	13.7273	99,395.00	13.4864
737,100	101,184.00	13.7273	99,408.50	13.4864
737,200	101,198.00	13.7273	99,422.45	13.4865
737,300	101,212.00	13.7274	99,435.95	13.4865
737,400	101,226.00	13.7274	99,449.95	13.4866
737,500	101,240.00	13.7275	99,463.95	13.4866
737,600	101,254.00	13.7275	99,477.45	13.4866
737,700	101,268.00	13.7275	99,491.40	13.4867
737,800	101,282.00	13.7276	99,504.90	13.4867
737,900	101,296.00	13.7276	99,518.90	13.4868
738,000	101,310.00	13.7276	99,532.40	13.4868
738,100	101,324.00	13.7277	99,546.40	13.4868
738,200	101,338.00	13.7277	99,559.85	13.4868
738,300	101,352.00	13.7278	99,573.85	13.4869
738,400	101,366.00	13.7278	99,587.35	13.4869
738,500	101,380.00	13.7278	99,601.35	13.4870
738,600	101,394.00	13.7279	99,614.85	13.4870
738,700	101,408.00	13.7279	99,628.80	13.4870
738,800	101,422.00	13.7279	99,642.30	13.4870
738,900	101,436.00	13.7280	99,656.30	13.4871
739,000	101,450.00	13.7280	99,669.80	13.4871
739,100	101,464.00	13.7280	99,683.80	13.4872
739,200	101,478.00	13.7281	99,697.25	13.4872
739,300	101,492.00	13.7281	99,711.25	13.4873
739,400	101,506.00	13.7282	99,724.75	13.4873
739,500	101,520.00	13.7282	99,738.75	13.4873
739,600	101,534.00	13.7282	99,752.25	13.4873
739,700	101,548.00	13.7283	99,766.20	13.4874
739,800	101,562.00	13.7283	99,779.70	13.4874
739,900	101,576.00	13.7283	99,793.70	13.4875
740,000	101,590.00	13.7284	99,807.70	13.4875
740,100	101,604.00	13.7284	99,821.20	13.4875
740,200	101,618.00	13.7285	99,835.15	13.4876
740,300	101,632.00	13.7285	99,848.65	13.4876
740,400	101,646.00	13.7285	99,862.65	13.4877
740,500	101,660.00	13.7286	99,876.15	13.4877
740,600	101,674.00	13.7286	99,890.15	13.4877
740,700	101,688.00	13.7286	99,903.60	13.4877

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
740,800	101,702.00	13.7287	99,917.60	13.4878
740,900	101,716.00	13.7287	99,931.10	13.4878
741,000	101,730.00	13.7287	99,945.10	13.4879
741,100	101,744.00	13.7288	99,958.60	13.4879
741,200	101,758.00	13.7288	99,972.55	13.4879
741,300	101,772.00	13.7289	99,986.05	13.4879
741,400	101,786.00	13.7289	100,000.05	13.4880
741,500	101,800.00	13.7289	100,013.55	13.4880
741,600	101,814.00	13.7290	100,027.55	13.4881
741,700	101,828.00	13.7290	100,041.00	13.4881
741,800	101,842.00	13.7290	100,055.00	13.4881
741,900	101,856.00	13.7291	100,068.50	13.4881
742,000	101,870.00	13.7291	100,082.50	13.4882
742,100	101,884.00	13.7291	100,096.00	13.4882
742,200	101,898.00	13.7292	100,109.95	13.4883
742,300	101,912.00	13.7292	100,123.45	13.4883
742,400	101,926.00	13.7293	100,137.45	13.4883
742,500	101,940.00	13.7293	100,151.45	13.4884
742,600	101,954.00	13.7293	100,164.95	13.4884
742,700	101,968.00	13.7294	100,178.90	13.4885
742,800	101,982.00	13.7294	100,192.40	13.4885
742,900	101,996.00	13.7294	100,206.40	13.4885
743,000	102,010.00	13.7295	100,219.90	13.4885
743,100	102,024.00	13.7295	100,233.90	13.4886
743,200	102,038.00	13.7295	100,247.35	13.4886
743,300	102,052.00	13.7296	100,261.35	13.4887
743,400	102,066.00	13.7296	100,274.85	13.4887
743,500	102,080.00	13.7297	100,288.85	13.4887
743,600	102,094.00	13.7297	100,302.35	13.4887
743,700	102,108.00	13.7297	100,316.30	13.4888
743,800	102,122.00	13.7298	100,329.80	13.4888
743,900	102,136.00	13.7298	100,343.80	13.4889
744,000	102,150.00	13.7298	100,357.30	13.4889
744,100	102,164.00	13.7299	100,371.30	13.4890
744,200	102,178.00	13.7299	100,384.75	13.4890
744,300	102,192.00	13.7299	100,398.75	13.4890
744,400	102,206.00	13.7300	100,412.25	13.4890
744,500	102,220.00	13.7300	100,426.25	13.4891

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
744,600	102,234.00	13.7301	100,439.75	13.4891
744,700	102,248.00	13.7301	100,453.70	13.4892
744,800	102,262.00	13.7301	100,467.20	13.4892
744,900	102,276.00	13.7302	100,481.20	13.4892
745,000	102,290.00	13.7302	100,495.20	13.4893
745,100	102,304.00	13.7302	100,508.70	13.4893
745,200	102,318.00	13.7303	100,522.65	13.4894
745,300	102,332.00	13.7303	100,536.15	13.4894
745,400	102,346.00	13.7303	100,550.15	13.4894
745,500	102,360.00	13.7304	100,563.65	13.4894
745,600	102,374.00	13.7304	100,577.65	13.4895
745,700	102,388.00	13.7305	100,591.10	13.4895
745,800	102,402.00	13.7305	100,605.10	13.4896
745,900	102,416.00	13.7305	100,618.60	13.4896
746,000	102,430.00	13.7306	100,632.60	13.4896
746,100	102,444.00	13.7306	100,646.10	13.4896
746,200	102,458.00	13.7306	100,660.05	13.4897
746,300	102,472.00	13.7307	100,673.55	13.4897
746,400	102,486.00	13.7307	100,687.55	13.4898
746,500	102,500.00	13.7307	100,701.05	13.4898
746,600	102,514.00	13.7308	100,715.05	13.4898
746,700	102,528.00	13.7308	100,728.50	13.4898
746,800	102,542.00	13.7309	100,742.50	13.4899
746,900	102,556.00	13.7309	100,756.00	13.4899
747,000	102,570.00	13.7309	100,770.00	13.4900
747,100	102,584.00	13.7310	100,783.50	13.4900
747,200	102,598.00	13.7310	100,797.45	13.4900
747,300	102,612.00	13.7310	100,810.95	13.4900
747,400	102,626.00	13.7311	100,824.95	13.4901
747,500	102,640.00	13.7311	100,838.95	13.4902
747,600	102,654.00	13.7311	100,852.45	13.4902
747,700	102,668.00	13.7312	100,866.40	13.4902
747,800	102,682.00	13.7312	100,879.90	13.4902
747,900	102,696.00	13.7312	100,893.90	13.4903
748,000	102,710.00	13.7313	100,907.40	13.4903
748,100	102,724.00	13.7313	100,921.40	13.4904
748,200	102,738.00	13.7314	100,934.85	13.4904
748,300	102,752.00	13.7314	100,948.85	13.4904

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
748,400	102,766.00	13.7314	100,962.35	13.4904
748,500	102,780.00	13.7315	100,976.35	13.4905
748,600	102,794.00	13.7315	100,989.85	13.4905
748,700	102,808.00	13.7315	101,003.80	13.4906
748,800	102,822.00	13.7316	101,017.30	13.4906
748,900	102,836.00	13.7316	101,031.30	13.4906
749,000	102,850.00	13.7316	101,044.80	13.4906
749,100	102,864.00	13.7317	101,058.80	13.4907
749,200	102,878.00	13.7317	101,072.25	13.4907
749,300	102,892.00	13.7317	101,086.25	13.4908
749,400	102,906.00	13.7318	101,099.75	13.4908
749,500	102,920.00	13.7318	101,113.75	13.4908
749,600	102,934.00	13.7319	101,127.25	13.4908
749,700	102,948.00	13.7319	101,141.20	13.4909
749,800	102,962.00	13.7319	101,154.70	13.4909
749,900	102,976.00	13.7320	101,168.70	13.4910
750,000	102,990.00	13.7320	101,182.70	13.4910
750,100	103,004.00	13.7320	101,196.20	13.4910
750,200	103,018.00	13.7321	101,210.15	13.4911
750,300	103,032.00	13.7321	101,223.65	13.4911
750,400	103,046.00	13.7321	101,237.65	13.4912
750,500	103,060.00	13.7322	101,251.15	13.4912
750,600	103,074.00	13.7322	101,265.15	13.4912
750,700	103,088.00	13.7322	101,278.60	13.4912
750,800	103,102.00	13.7323	101,292.60	13.4913
750,900	103,116.00	13.7323	101,306.10	13.4913
751,000	103,130.00	13.7324	101,320.10	13.4914
751,100	103,144.00	13.7324	101,333.60	13.4914
751,200	103,158.00	13.7324	101,347.55	13.4914
751,300	103,172.00	13.7325	101,361.05	13.4914
751,400	103,186.00	13.7325	101,375.05	13.4915
751,500	103,200.00	13.7325	101,388.55	13.4915
751,600	103,214.00	13.7326	101,402.55	13.4916
751,700	103,228.00	13.7326	101,416.00	13.4916
751,800	103,242.00	13.7326	101,430.00	13.4916
751,900	103,256.00	13.7327	101,443.50	13.4916
752,000	103,270.00	13.7327	101,457.50	13.4917
752,100	103,284.00	13.7327	101,471.00	13.4917

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
752,200	103,298.00	13.7328	101,484.95	13.4918
752,300	103,312.00	13.7328	101,498.45	13.4918
752,400	103,326.00	13.7329	101,512.45	13.4918
752,500	103,340.00	13.7329	101,526.45	13.4919
752,600	103,354.00	13.7329	101,539.95	13.4919
752,700	103,368.00	13.7330	101,553.90	13.4920
752,800	103,382.00	13.7330	101,567.40	13.4920
752,900	103,396.00	13.7330	101,581.40	13.4920
753,000	103,410.00	13.7331	101,594.90	13.4920
753,100	103,424.00	13.7331	101,608.90	13.4921
753,200	103,438.00	13.7331	101,622.35	13.4921
753,300	103,452.00	13.7332	101,636.35	13.4921
753,400	103,466.00	13.7332	101,649.85	13.4921
753,500	103,480.00	13.7332	101,663.85	13.4922
753,600	103,494.00	13.7333	101,677.35	13.4922
753,700	103,508.00	13.7333	101,691.30	13.4923
753,800	103,522.00	13.7334	101,704.80	13.4923
753,900	103,536.00	13.7334	101,718.80	13.4923
754,000	103,550.00	13.7334	101,732.30	13.4923
754,100	103,564.00	13.7335	101,746.30	13.4924
754,200	103,578.00	13.7335	101,759.80	13.4924
754,300	103,592.00	13.7335	101,773.75	13.4925
754,400	103,606.00	13.7336	101,787.25	13.4925
754,500	103,620.00	13.7336	101,801.25	13.4925
754,600	103,634.00	13.7336	101,814.75	13.4925
754,700	103,648.00	13.7337	101,828.70	13.4926
754,800	103,662.00	13.7337	101,842.20	13.4926
754,900	103,676.00	13.7337	101,856.20	13.4927
755,000	103,690.00	13.7338	101,870.20	13.4927
755,100	103,704.00	13.7338	101,883.70	13.4927
755,200	103,718.00	13.7338	101,897.65	13.4928
755,300	103,732.00	13.7339	101,911.15	13.4928
755,400	103,746.00	13.7339	101,925.15	13.4929
755,500	103,760.00	13.7340	101,938.65	13.4929
755,600	103,774.00	13.7340	101,952.65	13.4929
755,700	103,788.00	13.7340	101,966.15	13.4929
755,800	103,802.00	13.7341	101,980.10	13.4930
755,900	103,816.00	13.7341	101,993.60	13.4930

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
756,000	103,830.00	13.7341	102,007.60	13.4931
756,100	103,844.00	13.7342	102,021.10	13.4931
756,200	103,858.00	13.7342	102,035.05	13.4931
756,300	103,872.00	13.7342	102,048.55	13.4931
756,400	103,886.00	13.7343	102,062.55	13.4932
756,500	103,900.00	13.7343	102,076.05	13.4932
756,600	103,914.00	13.7343	102,090.05	13.4933
756,700	103,928.00	13.7344	102,103.55	13.4933
756,800	103,942.00	13.7344	102,117.50	13.4933
756,900	103,956.00	13.7344	102,131.00	13.4933
757,000	103,970.00	13.7345	102,145.00	13.4934
757,100	103,984.00	13.7345	102,158.50	13.4934
757,200	103,998.00	13.7345	102,172.50	13.4935
757,300	104,012.00	13.7346	102,185.95	13.4935
757,400	104,026.00	13.7346	102,199.95	13.4935
757,500	104,040.00	13.7347	102,213.95	13.4936
757,600	104,054.00	13.7347	102,227.45	13.4936
757,700	104,068.00	13.7347	102,241.40	13.4937
757,800	104,082.00	13.7348	102,254.90	13.4937
757,900	104,096.00	13.7348	102,268.90	13.4937
758,000	104,110.00	13.7348	102,282.40	13.4937
758,100	104,124.00	13.7349	102,296.40	13.4938
758,200	104,138.00	13.7349	102,309.90	13.4938
758,300	104,152.00	13.7349	102,323.85	13.4938
758,400	104,166.00	13.7350	102,337.35	13.4938
758,500	104,180.00	13.7350	102,351.35	13.4939
758,600	104,194.00	13.7350	102,364.85	13.4939
758,700	104,208.00	13.7351	102,378.80	13.4940
758,800	104,222.00	13.7351	102,392.30	13.4940
758,900	104,236.00	13.7351	102,406.30	13.4940
759,000	104,250.00	13.7352	102,419.80	13.4940
759,100	104,264.00	13.7352	102,433.80	13.4941
759,200	104,278.00	13.7352	102,447.30	13.4941
759,300	104,292.00	13.7353	102,461.25	13.4942
759,400	104,306.00	13.7353	102,474.75	13.4942
759,500	104,320.00	13.7354	102,488.75	13.4942
759,600	104,334.00	13.7354	102,502.25	13.4942
759,700	104,348.00	13.7354	102,516.25	13.4943

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
759,800	104,362.00	13.7355	102,529.70	13.4943
759,900	104,376.00	13.7355	102,543.70	13.4944
760,000	104,390.00	13.7355	102,557.70	13.4944
760,100	104,404.00	13.7356	102,571.20	13.4944
760,200	104,418.00	13.7356	102,585.15	13.4945
760,300	104,432.00	13.7356	102,598.65	13.4945
760,400	104,446.00	13.7357	102,612.65	13.4946
760,500	104,460.00	13.7357	102,626.15	13.4946
760,600	104,474.00	13.7357	102,640.15	13.4946
760,700	104,488.00	13.7358	102,653.65	13.4946
760,800	104,502.00	13.7358	102,667.60	13.4947
760,900	104,516.00	13.7358	102,681.10	13.4947
761,000	104,530.00	13.7359	102,695.10	13.4948
761,100	104,544.00	13.7359	102,708.60	13.4948
761,200	104,558.00	13.7359	102,722.55	13.4948
761,300	104,572.00	13.7360	102,736.05	13.4948
761,400	104,586.00	13.7360	102,750.05	13.4949
761,500	104,600.00	13.7360	102,763.55	13.4949
761,600	104,614.00	13.7361	102,777.55	13.4949
761,700	104,628.00	13.7361	102,791.05	13.4949
761,800	104,642.00	13.7362	102,805.00	13.4950
761,900	104,656.00	13.7362	102,818.50	13.4950
762,000	104,670.00	13.7362	102,832.50	13.4951
762,100	104,684.00	13.7363	102,846.00	13.4951
762,200	104,698.00	13.7363	102,860.00	13.4951
762,300	104,712.00	13.7363	102,873.45	13.4951
762,400	104,726.00	13.7364	102,887.45	13.4952
762,500	104,740.00	13.7364	102,901.45	13.4953
762,600	104,754.00	13.7364	102,914.95	13.4953
762,700	104,768.00	13.7365	102,928.90	13.4953
762,800	104,782.00	13.7365	102,942.40	13.4953
762,900	104,796.00	13.7365	102,956.40	13.4954
763,000	104,810.00	13.7366	102,969.90	13.4954
763,100	104,824.00	13.7366	102,983.90	13.4955
763,200	104,838.00	13.7366	102,997.40	13.4955
763,300	104,852.00	13.7367	103,011.35	13.4955
763,400	104,866.00	13.7367	103,024.85	13.4955
763,500	104,880.00	13.7367	103,038.85	13.4956

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
763,600	104,894.00	13.7368	103,052.35	13.4956
763,700	104,908.00	13.7368	103,066.30	13.4957
763,800	104,922.00	13.7368	103,079.80	13.4957
763,900	104,936.00	13.7369	103,093.80	13.4957
764,000	104,950.00	13.7369	103,107.30	13.4957
764,100	104,964.00	13.7369	103,121.30	13.4958
764,200	104,978.00	13.7370	103,134.80	13.4958
764,300	104,992.00	13.7370	103,148.75	13.4958
764,400	105,006.00	13.7370	103,162.25	13.4958
764,500	105,020.00	13.7371	103,176.25	13.4959
764,600	105,034.00	13.7371	103,189.75	13.4959
764,700	105,048.00	13.7372	103,203.75	13.4960
764,800	105,062.00	13.7372	103,217.20	13.4960
764,900	105,076.00	13.7372	103,231.20	13.4960
765,000	105,090.00	13.7373	103,245.20	13.4961
765,100	105,104.00	13.7373	103,258.70	13.4961
765,200	105,118.00	13.7373	103,272.65	13.4962
765,300	105,132.00	13.7374	103,286.15	13.4962
765,400	105,146.00	13.7374	103,300.15	13.4962
765,500	105,160.00	13.7374	103,313.65	13.4962
765,600	105,174.00	13.7375	103,327.65	13.4963
765,700	105,188.00	13.7375	103,341.15	13.4963
765,800	105,202.00	13.7375	103,355.10	13.4964
765,900	105,216.00	13.7376	103,368.60	13.4964
766,000	105,230.00	13.7376	103,382.60	13.4964
766,100	105,244.00	13.7376	103,396.10	13.4964
766,200	105,258.00	13.7377	103,410.10	13.4965
766,300	105,272.00	13.7377	103,423.55	13.4965
766,400	105,286.00	13.7377	103,437.55	13.4965
766,500	105,300.00	13.7378	103,451.05	13.4965
766,600	105,314.00	13.7378	103,465.05	13.4966
766,700	105,328.00	13.7378	103,478.55	13.4966
766,800	105,342.00	13.7379	103,492.50	13.4967
766,900	105,356.00	13.7379	103,506.00	13.4967
767,000	105,370.00	13.7379	103,520.00	13.4967
767,100	105,384.00	13.7380	103,533.50	13.4967
767,200	105,398.00	13.7380	103,547.50	13.4968
767,300	105,412.00	13.7380	103,560.95	13.4968



**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
767,400	105,426.00	13.7381	103,574.95	13.4969
767,500	105,440.00	13.7381	103,588.95	13.4969
767,600	105,454.00	13.7381	103,602.45	13.4969
767,700	105,468.00	13.7382	103,616.40	13.4970
767,800	105,482.00	13.7382	103,629.90	13.4970
767,900	105,496.00	13.7382	103,643.90	13.4971
768,000	105,510.00	13.7383	103,657.40	13.4971
768,100	105,524.00	13.7383	103,671.40	13.4971
768,200	105,538.00	13.7383	103,684.90	13.4971
768,300	105,552.00	13.7384	103,698.85	13.4972
768,400	105,566.00	13.7384	103,712.35	13.4972
768,500	105,580.00	13.7385	103,726.35	13.4972
768,600	105,594.00	13.7385	103,739.85	13.4972
768,700	105,608.00	13.7385	103,753.85	13.4973
768,800	105,622.00	13.7386	103,767.30	13.4973
768,900	105,636.00	13.7386	103,781.30	13.4974
769,000	105,650.00	13.7386	103,794.80	13.4974
769,100	105,664.00	13.7387	103,808.80	13.4974
769,200	105,678.00	13.7387	103,822.30	13.4974
769,300	105,692.00	13.7387	103,836.25	13.4975
769,400	105,706.00	13.7388	103,849.75	13.4975
769,500	105,720.00	13.7388	103,864.25	13.4976
769,600	105,734.00	13.7388	103,877.75	13.4976
769,700	105,748.00	13.7389	103,892.20	13.4978
769,800	105,762.00	13.7389	103,905.70	13.4978
769,900	105,776.00	13.7389	103,920.15	13.4979
770,000	105,790.00	13.7390	103,934.60	13.4980
770,100	105,804.00	13.7390	103,948.10	13.4980
770,200	105,818.00	13.7390	103,962.60	13.4981
770,300	105,832.00	13.7391	103,976.05	13.4981
770,400	105,846.00	13.7391	103,990.55	13.4983
770,500	105,860.00	13.7391	104,004.05	13.4983
770,600	105,874.00	13.7392	104,018.50	13.4984
770,700	105,888.00	13.7392	104,032.00	13.4984
770,800	105,902.00	13.7392	104,046.45	13.4985
770,900	105,916.00	13.7393	104,059.95	13.4985
771,000	105,930.00	13.7393	104,074.40	13.4986
771,100	105,944.00	13.7393	104,087.90	13.4986

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
771,200	105,958.00	13.7394	104,102.40	13.4988
771,300	105,972.00	13.7394	104,115.90	13.4988
771,400	105,986.00	13.7394	104,130.35	13.4989
771,500	106,000.00	13.7395	104,143.85	13.4989
771,600	106,014.00	13.7395	104,158.30	13.4990
771,700	106,028.00	13.7395	104,171.80	13.4990
771,800	106,042.00	13.7396	104,186.25	13.4991
771,900	106,056.00	13.7396	104,199.75	13.4991
772,000	106,070.00	13.7396	104,214.25	13.4993
772,100	106,084.00	13.7397	104,227.75	13.4993
772,200	106,098.00	13.7397	104,242.20	13.4994
772,300	106,112.00	13.7397	104,255.70	13.4994
772,400	106,126.00	13.7398	104,270.15	13.4995
772,500	106,140.00	13.7398	104,284.60	13.4996
772,600	106,154.00	13.7398	104,298.10	13.4996
772,700	106,168.00	13.7399	104,312.60	13.4998
772,800	106,182.00	13.7399	104,326.10	13.4998
772,900	106,196.00	13.7399	104,340.55	13.4999
773,000	106,210.00	13.7400	104,354.05	13.4999
773,100	106,224.00	13.7400	104,368.50	13.5000
773,200	106,238.00	13.7400	104,382.00	13.5000
773,300	106,252.00	13.7401	104,396.45	13.5001
773,400	106,266.00	13.7401	104,409.95	13.5001
773,500	106,280.00	13.7401	104,424.40	13.5002
773,600	106,294.00	13.7402	104,437.90	13.5002
773,700	106,308.00	13.7402	104,452.40	13.5004
773,800	106,322.00	13.7402	104,465.90	13.5004
773,900	106,336.00	13.7403	104,480.35	13.5005
774,000	106,350.00	13.7403	104,493.85	13.5005
774,100	106,364.00	13.7403	104,508.30	13.5006
774,200	106,378.00	13.7404	104,521.80	13.5006
774,300	106,392.00	13.7404	104,536.25	13.5007
774,400	106,406.00	13.7404	104,549.75	13.5007
774,500	106,420.00	13.7405	104,564.25	13.5009
774,600	106,434.00	13.7405	104,577.75	13.5009
774,700	106,448.00	13.7405	104,592.20	13.5010
774,800	106,462.00	13.7406	104,605.70	13.5010
774,900	106,476.00	13.7406	104,620.15	13.5011

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
775,000	106,490.00	13.7406	104,634.60	13.5012
775,100	106,504.00	13.7407	104,648.10	13.5012
775,200	106,518.00	13.7407	104,662.60	13.5014
775,300	106,532.00	13.7407	104,676.10	13.5014
775,400	106,546.00	13.7408	104,690.55	13.5015
775,500	106,560.00	13.7408	104,704.05	13.5015
775,600	106,574.00	13.7408	104,718.50	13.5016
775,700	106,588.00	13.7409	104,732.00	13.5016
775,800	106,602.00	13.7409	104,746.45	13.5017
775,900	106,616.00	13.7409	104,759.95	13.5017
776,000	106,630.00	13.7410	104,774.40	13.5019
776,100	106,644.00	13.7410	104,787.95	13.5019
776,200	106,658.00	13.7410	104,802.40	13.5020
776,300	106,672.00	13.7411	104,815.90	13.5020
776,400	106,686.00	13.7411	104,830.35	13.5021
776,500	106,700.00	13.7411	104,843.85	13.5021
776,600	106,714.00	13.7412	104,858.30	13.5022
776,700	106,728.00	13.7412	104,871.80	13.5022
776,800	106,742.00	13.7412	104,886.25	13.5024
776,900	106,756.00	13.7413	104,899.75	13.5024
777,000	106,770.00	13.7413	104,914.25	13.5025
777,100	106,784.00	13.7413	104,927.75	13.5025
777,200	106,798.00	13.7414	104,942.20	13.5026
777,300	106,812.00	13.7414	104,955.70	13.5026
777,400	106,826.00	13.7414	104,970.15	13.5027
777,500	106,840.00	13.7415	104,984.60	13.5028
777,600	106,854.00	13.7415	104,998.10	13.5028
777,700	106,868.00	13.7415	105,012.60	13.5030
777,800	106,882.00	13.7416	105,026.10	13.5030
777,900	106,896.00	13.7416	105,040.55	13.5031
778,000	106,910.00	13.7416	105,054.05	13.5031
778,100	106,924.00	13.7417	105,068.50	13.5032
778,200	106,938.00	13.7417	105,082.00	13.5032
778,300	106,952.00	13.7417	105,096.45	13.5033
778,400	106,966.00	13.7418	105,109.95	13.5033
778,500	106,980.00	13.7418	105,124.40	13.5035
778,600	106,994.00	13.7418	105,137.95	13.5035
778,700	107,008.00	13.7419	105,152.40	13.5036

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
778,800	107,022.00	13.7419	105,165.90	13.5036
778,900	107,036.00	13.7419	105,180.35	13.5037
779,000	107,050.00	13.7420	105,193.85	13.5037
779,100	107,064.00	13.7420	105,208.30	13.5038
779,200	107,078.00	13.7420	105,221.80	13.5038
779,300	107,092.00	13.7421	105,236.25	13.5039
779,400	107,106.00	13.7421	105,249.80	13.5039
779,500	107,120.00	13.7421	105,264.25	13.5041
779,600	107,134.00	13.7422	105,277.75	13.5041
779,700	107,148.00	13.7422	105,292.20	13.5042
779,800	107,162.00	13.7422	105,305.70	13.5042
779,900	107,176.00	13.7423	105,320.15	13.5043
780,000	107,190.00	13.7423	105,334.60	13.5044
780,100	107,204.00	13.7423	105,348.10	13.5044
780,200	107,218.00	13.7424	105,362.60	13.5046
780,300	107,232.00	13.7424	105,376.10	13.5046
780,400	107,246.00	13.7424	105,390.55	13.5047
780,500	107,260.00	13.7425	105,404.05	13.5047
780,600	107,274.00	13.7425	105,418.50	13.5048
780,700	107,288.00	13.7425	105,432.00	13.5048
780,800	107,302.00	13.7426	105,446.45	13.5049
780,900	107,316.00	13.7426	105,459.95	13.5049
781,000	107,330.00	13.7426	105,474.45	13.5050
781,100	107,344.00	13.7427	105,487.95	13.5050
781,200	107,358.00	13.7427	105,502.40	13.5052
781,300	107,372.00	13.7427	105,515.90	13.5052
781,400	107,386.00	13.7428	105,530.35	13.5053
781,500	107,400.00	13.7428	105,543.85	13.5053
781,600	107,414.00	13.7428	105,558.30	13.5054
781,700	107,428.00	13.7429	105,571.80	13.5054
781,800	107,442.00	13.7429	105,586.25	13.5055
781,900	107,456.00	13.7429	105,599.80	13.5055
782,000	107,470.00	13.7430	105,614.25	13.5057
782,100	107,484.00	13.7430	105,627.75	13.5057
782,200	107,498.00	13.7430	105,642.20	13.5058
782,300	107,512.00	13.7431	105,655.70	13.5058
782,400	107,526.00	13.7431	105,670.15	13.5059
782,500	107,540.00	13.7431	105,684.60	13.5060

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
782,600	107,554.00	13.7432	105,698.10	13.5060
782,700	107,568.00	13.7432	105,712.60	13.5061
782,800	107,582.00	13.7432	105,726.10	13.5061
782,900	107,596.00	13.7433	105,740.55	13.5063
783,000	107,610.00	13.7433	105,754.05	13.5063
783,100	107,624.00	13.7433	105,768.50	13.5064
783,200	107,638.00	13.7434	105,782.00	13.5064
783,300	107,652.00	13.7434	105,796.45	13.5065
783,400	107,666.00	13.7434	105,809.95	13.5065
783,500	107,680.00	13.7435	105,824.45	13.5066
783,600	107,694.00	13.7435	105,837.95	13.5066
783,700	107,708.00	13.7435	105,852.40	13.5067
783,800	107,722.00	13.7436	105,865.90	13.5067
783,900	107,736.00	13.7436	105,880.35	13.5069
784,000	107,750.00	13.7436	105,893.85	13.5069
784,100	107,764.00	13.7437	105,908.30	13.5070
784,200	107,778.00	13.7437	105,921.80	13.5070
784,300	107,792.00	13.7437	105,936.25	13.5071
784,400	107,806.00	13.7438	105,949.80	13.5071
784,500	107,820.00	13.7438	105,964.25	13.5072
784,600	107,834.00	13.7438	105,977.75	13.5072
784,700	107,848.00	13.7439	105,992.20	13.5074
784,800	107,862.00	13.7439	106,005.70	13.5074
784,900	107,876.00	13.7439	106,020.15	13.5075
785,000	107,890.00	13.7439	106,034.60	13.5076
785,100	107,904.00	13.7440	106,048.10	13.5076
785,200	107,918.00	13.7440	106,062.60	13.5077
785,300	107,932.00	13.7440	106,076.10	13.5077
785,400	107,946.00	13.7441	106,090.55	13.5078
785,500	107,960.00	13.7441	106,104.05	13.5078
785,600	107,974.00	13.7441	106,118.50	13.5080
785,700	107,988.00	13.7442	106,132.00	13.5080
785,800	108,002.00	13.7442	106,146.45	13.5081
785,900	108,016.00	13.7442	106,159.95	13.5081
786,000	108,030.00	13.7443	106,174.45	13.5082
786,100	108,044.00	13.7443	106,187.95	13.5082
786,200	108,058.00	13.7443	106,202.40	13.5083
786,300	108,072.00	13.7444	106,215.90	13.5083

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
786,400	108,086.00	13.7444	106,230.35	13.5084
786,500	108,100.00	13.7444	106,243.85	13.5084
786,600	108,114.00	13.7445	106,258.30	13.5086
786,700	108,128.00	13.7445	106,271.80	13.5086
786,800	108,142.00	13.7445	106,286.30	13.5087
786,900	108,156.00	13.7446	106,299.80	13.5087
787,000	108,170.00	13.7446	106,314.25	13.5088
787,100	108,184.00	13.7446	106,327.75	13.5088
787,200	108,198.00	13.7447	106,342.20	13.5089
787,300	108,212.00	13.7447	106,355.70	13.5089
787,400	108,226.00	13.7447	106,370.15	13.5090
787,500	108,240.00	13.7448	106,384.60	13.5092
787,600	108,254.00	13.7448	106,398.10	13.5092
787,700	108,268.00	13.7448	106,412.60	13.5093
787,800	108,282.00	13.7449	106,426.10	13.5093
787,900	108,296.00	13.7449	106,440.55	13.5094
788,000	108,310.00	13.7449	106,454.05	13.5094
788,100	108,324.00	13.7450	106,468.50	13.5095
788,200	108,338.00	13.7450	106,482.00	13.5095
788,300	108,352.00	13.7450	106,496.45	13.5096
788,400	108,366.00	13.7451	106,509.95	13.5096
788,500	108,380.00	13.7451	106,524.45	13.5098
788,600	108,394.00	13.7451	106,537.95	13.5098
788,700	108,408.00	13.7452	106,552.40	13.5099
788,800	108,422.00	13.7452	106,565.90	13.5099
788,900	108,436.00	13.7452	106,580.35	13.5100
789,000	108,450.00	13.7452	106,593.85	13.5100
789,100	108,464.00	13.7453	106,608.30	13.5101
789,200	108,478.00	13.7453	106,621.80	13.5101
789,300	108,492.00	13.7453	106,636.30	13.5102
789,400	108,506.00	13.7454	106,649.80	13.5102
789,500	108,520.00	13.7454	106,664.25	13.5104
789,600	108,534.00	13.7454	106,677.75	13.5104
789,700	108,548.00	13.7455	106,692.20	13.5105
789,800	108,562.00	13.7455	106,705.70	13.5105
789,900	108,576.00	13.7455	106,720.15	13.5106
790,000	108,590.00	13.7456	106,734.60	13.5107
790,100	108,604.00	13.7456	106,748.15	13.5107

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
790,200	108,618.00	13.7456	106,762.60	13.5108
790,300	108,632.00	13.7457	106,776.10	13.5108
790,400	108,646.00	13.7457	106,790.55	13.5109
790,500	108,660.00	13.7457	106,804.05	13.5109
790,600	108,674.00	13.7458	106,818.50	13.5111
790,700	108,688.00	13.7458	106,832.00	13.5111
790,800	108,702.00	13.7458	106,846.45	13.5112
790,900	108,716.00	13.7459	106,860.00	13.5112
791,000	108,730.00	13.7459	106,874.45	13.5113
791,100	108,744.00	13.7459	106,887.95	13.5113
791,200	108,758.00	13.7460	106,902.40	13.5114
791,300	108,772.00	13.7460	106,915.90	13.5114
791,400	108,786.00	13.7460	106,930.35	13.5115
791,500	108,800.00	13.7461	106,943.85	13.5115
791,600	108,814.00	13.7461	106,958.30	13.5117
791,700	108,828.00	13.7461	106,971.85	13.5117
791,800	108,842.00	13.7461	106,986.30	13.5118
791,900	108,856.00	13.7462	106,999.80	13.5118
792,000	108,870.00	13.7462	107,014.25	13.5119
792,100	108,884.00	13.7462	107,027.75	13.5119
792,200	108,898.00	13.7463	107,042.20	13.5120
792,300	108,912.00	13.7463	107,055.70	13.5120
792,400	108,926.00	13.7463	107,070.15	13.5121
792,500	108,940.00	13.7464	107,084.60	13.5123
792,600	108,954.00	13.7464	107,098.15	13.5123
792,700	108,968.00	13.7464	107,112.60	13.5124
792,800	108,982.00	13.7465	107,126.10	13.5124
792,900	108,996.00	13.7465	107,140.55	13.5125
793,000	109,010.00	13.7465	107,154.05	13.5125
793,100	109,024.00	13.7466	107,168.50	13.5126
793,200	109,038.00	13.7466	107,182.00	13.5126
793,300	109,052.00	13.7466	107,196.45	13.5127
793,400	109,066.00	13.7467	107,210.00	13.5127
793,500	109,080.00	13.7467	107,224.45	13.5128
793,600	109,094.00	13.7467	107,237.95	13.5128
793,700	109,108.00	13.7468	107,252.40	13.5130
793,800	109,122.00	13.7468	107,265.90	13.5130
793,900	109,136.00	13.7468	107,280.35	13.5131

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
794,000	109,150.00	13.7469	107,293.85	13.5131
794,100	109,164.00	13.7469	107,308.30	13.5132
794,200	109,178.00	13.7469	107,321.85	13.5132
794,300	109,192.00	13.7469	107,336.30	13.5133
794,400	109,206.00	13.7470	107,349.80	13.5133
794,500	109,220.00	13.7470	107,364.25	13.5134
794,600	109,234.00	13.7470	107,377.75	13.5134
794,700	109,248.00	13.7471	107,392.20	13.5136
794,800	109,262.00	13.7471	107,405.70	13.5136
794,900	109,276.00	13.7471	107,420.15	13.5137
795,000	109,290.00	13.7472	107,434.60	13.5138
795,100	109,304.00	13.7472	107,448.15	13.5138
795,200	109,318.00	13.7472	107,462.60	13.5139
795,300	109,332.00	13.7473	107,476.10	13.5139
795,400	109,346.00	13.7473	107,490.55	13.5140
795,500	109,360.00	13.7473	107,504.05	13.5140
795,600	109,374.00	13.7474	107,518.50	13.5141
795,700	109,388.00	13.7474	107,532.00	13.5141
795,800	109,402.00	13.7474	107,546.45	13.5143
795,900	109,416.00	13.7475	107,560.00	13.5143
796,000	109,430.00	13.7475	107,574.45	13.5144
796,100	109,444.00	13.7475	107,587.95	13.5144
796,200	109,458.00	13.7476	107,602.40	13.5145
796,300	109,472.00	13.7476	107,615.90	13.5145
796,400	109,486.00	13.7476	107,630.35	13.5146
796,500	109,500.00	13.7476	107,643.85	13.5146
796,600	109,514.00	13.7477	107,658.30	13.5147
796,700	109,528.00	13.7477	107,671.85	13.5147
796,800	109,542.00	13.7477	107,686.30	13.5148
796,900	109,556.00	13.7478	107,699.80	13.5148
797,000	109,570.00	13.7478	107,714.25	13.5150
797,100	109,584.00	13.7478	107,727.75	13.5150
797,200	109,598.00	13.7479	107,742.20	13.5151
797,300	109,612.00	13.7479	107,755.70	13.5151
797,400	109,626.00	13.7479	107,770.15	13.5152
797,500	109,640.00	13.7480	107,784.60	13.5153
797,600	109,654.00	13.7480	107,798.15	13.5153
797,700	109,668.00	13.7480	107,812.60	13.5154



**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
797,800	109,682.00	13.7481	107,826.10	13.5154
797,900	109,696.00	13.7481	107,840.55	13.5155
798,000	109,710.00	13.7481	107,854.05	13.5155
798,100	109,724.00	13.7482	107,868.50	13.5157
798,200	109,738.00	13.7482	107,882.00	13.5157
798,300	109,752.00	13.7482	107,896.45	13.5158
798,400	109,766.00	13.7482	107,910.00	13.5158
798,500	109,780.00	13.7483	107,924.45	13.5159
798,600	109,794.00	13.7483	107,937.95	13.5159
798,700	109,808.00	13.7483	107,952.40	13.5160
798,800	109,822.00	13.7484	107,965.90	13.5160
798,900	109,836.00	13.7484	107,980.35	13.5161
799,000	109,850.00	13.7484	107,993.85	13.5161
799,100	109,864.00	13.7485	108,008.30	13.5162
799,200	109,878.00	13.7485	108,021.85	13.5162
799,300	109,892.00	13.7485	108,036.30	13.5164
799,400	109,906.00	13.7486	108,049.80	13.5164
799,500	109,920.00	13.7486	108,064.25	13.5165
799,600	109,934.00	13.7486	108,077.75	13.5165
799,700	109,948.00	13.7487	108,092.20	13.5166
799,800	109,962.00	13.7487	108,105.70	13.5166
799,900	109,976.00	13.7487	108,120.15	13.5167
800,000	109,990.00	13.7488	108,134.60	13.5168
800,100	110,004.00	13.7488	108,148.15	13.5168
800,200	110,018.00	13.7488	108,162.60	13.5169
800,300	110,032.00	13.7488	108,176.10	13.5169
800,400	110,046.00	13.7489	108,190.55	13.5171
800,500	110,060.00	13.7489	108,204.05	13.5171
800,600	110,074.00	13.7489	108,218.50	13.5172
800,700	110,088.00	13.7490	108,232.00	13.5172
800,800	110,102.00	13.7490	108,246.45	13.5173
800,900	110,116.00	13.7490	108,260.00	13.5173
801,000	110,130.00	13.7491	108,274.45	13.5174
801,100	110,144.00	13.7491	108,287.95	13.5174
801,200	110,158.00	13.7491	108,302.40	13.5175
801,300	110,172.00	13.7492	108,315.90	13.5175
801,400	110,186.00	13.7492	108,330.35	13.5176
801,500	110,200.00	13.7492	108,343.85	13.5176

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Imposable	Impôt dû	Taux 0/0	Impôt dû
801,600	110,214.00	13.7493	108,358.30	13.5178
801,700	110,228.00	13.7493	108,371.85	13.5178
801,800	110,242.00	13.7493	108,386.30	13.5179
801,900	110,256.00	13.7493	108,399.80	13.5179
802,000	110,270.00	13.7494	108,414.25	13.5180
802,100	110,284.00	13.7494	108,427.75	13.5180
802,200	110,298.00	13.7494	108,442.20	13.5181
802,300	110,312.00	13.7495	108,455.75	13.5181
802,400	110,326.00	13.7495	108,470.15	13.5182
802,500	110,340.00	13.7495	108,484.60	13.5183
802,600	110,354.00	13.7496	108,498.15	13.5183
802,700	110,368.00	13.7496	108,512.60	13.5184
802,800	110,382.00	13.7496	108,526.10	13.5184
802,900	110,396.00	13.7497	108,540.55	13.5186
803,000	110,410.00	13.7497	108,554.05	13.5186
803,100	110,424.00	13.7497	108,568.50	13.5187
803,200	110,438.00	13.7498	108,582.00	13.5187
803,300	110,452.00	13.7498	108,596.45	13.5188
803,400	110,466.00	13.7498	108,610.00	13.5188
803,500	110,480.00	13.7498	108,624.45	13.5189
803,600	110,494.00	13.7499	108,637.95	13.5189
803,700	110,508.00	13.7499	108,652.40	13.5190
803,800	110,522.00	13.7499	108,665.90	13.5190
803,900	110,536.00	13.7500	108,680.35	13.5191
804,000	110,550.00	13.7500	108,693.90	13.5191
804,100	110,564.00	13.7500	108,708.30	13.5193
804,200	110,578.00	13.7501	108,721.85	13.5193
804,300	110,592.00	13.7501	108,736.30	13.5194
804,400	110,606.00	13.7501	108,749.80	13.5194
804,500	110,620.00	13.7502	108,764.25	13.5195
804,600	110,634.00	13.7502	108,777.75	13.5195
804,700	110,648.00	13.7502	108,792.20	13.5196
804,800	110,662.00	13.7502	108,805.75	13.5196
804,900	110,676.00	13.7503	108,820.15	13.5197
805,000	110,690.00	13.7503	108,834.60	13.5198
805,100	110,704.00	13.7503	108,848.15	13.5198
805,200	110,718.00	13.7504	108,862.60	13.5199
805,300	110,732.00	13.7504	108,876.10	13.5199

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Imposable	Impôt dû	Taux 0/0	Impôt dû
805,400	110,746.00	13.7504	108,890.55	13.5201
805,500	110,760.00	13.7505	108,904.05	13.5201
805,600	110,774.00	13.7505	108,918.50	13.5202
805,700	110,788.00	13.7505	108,932.00	13.5202
805,800	110,802.00	13.7506	108,946.45	13.5203
805,900	110,816.00	13.7506	108,960.00	13.5203
806,000	110,830.00	13.7506	108,974.45	13.5204
806,100	110,844.00	13.7507	108,987.95	13.5204
806,200	110,858.00	13.7507	109,002.40	13.5205
806,300	110,872.00	13.7507	109,015.90	13.5205
806,400	110,886.00	13.7507	109,030.35	13.5206
806,500	110,900.00	13.7508	109,043.90	13.5206
806,600	110,914.00	13.7508	109,058.30	13.5207
806,700	110,928.00	13.7508	109,071.85	13.5207
806,800	110,942.00	13.7509	109,086.30	13.5209
806,900	110,956.00	13.7509	109,099.80	13.5209
807,000	110,970.00	13.7509	109,114.25	13.5210
807,100	110,984.00	13.7510	109,127.75	13.5210
807,200	110,998.00	13.7510	109,142.20	13.5211
807,300	111,012.00	13.7510	109,155.75	13.5211
807,400	111,026.00	13.7511	109,170.15	13.5212
807,500	111,040.00	13.7511	109,184.60	13.5213
807,600	111,054.00	13.7511	109,198.15	13.5213
807,700	111,068.00	13.7511	109,212.60	13.5214
807,800	111,082.00	13.7512	109,226.10	13.5214
807,900	111,096.00	13.7512	109,240.55	13.5215
808,000	111,110.00	13.7512	109,254.05	13.5215
808,100	111,124.00	13.7513	109,268.50	13.5217
808,200	111,138.00	13.7513	109,282.05	13.5217
808,300	111,152.00	13.7513	109,296.45	13.5218
808,400	111,166.00	13.7514	109,310.00	13.5218
808,500	111,180.00	13.7514	109,324.45	13.5219
808,600	111,194.00	13.7514	109,337.95	13.5219
808,700	111,208.00	13.7515	109,352.40	13.5220
808,800	111,222.00	13.7515	109,365.90	13.5220
808,900	111,236.00	13.7515	109,380.35	13.5221
809,000	111,250.00	13.7515	109,393.90	13.5221
809,100	111,264.00	13.7516	109,408.30	13.5222

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
809,200	111,278.00	13.7516	109,421.85	13.5222
809,300	111,292.00	13.7516	109,436.30	13.5223
809,400	111,306.00	13.7517	109,449.80	13.5223
809,500	111,320.00	13.7517	109,464.25	13.5225
809,600	111,334.00	13.7517	109,477.75	13.5225
809,700	111,348.00	13.7518	109,492.20	13.5226
809,800	111,362.00	13.7518	109,505.75	13.5226
809,900	111,376.00	13.7518	109,520.15	13.5227
810,000	111,390.00	13.7519	109,534.60	13.5228
810,100	111,404.00	13.7519	109,548.15	13.5228
810,200	111,418.00	13.7519	109,562.60	13.5229
810,300	111,432.00	13.7519	109,576.10	13.5229
810,400	111,446.00	13.7520	109,590.55	13.5230
810,500	111,460.00	13.7520	109,604.05	13.5230
810,600	111,474.00	13.7520	109,618.50	13.5231
810,700	111,488.00	13.7521	109,632.05	13.5231
810,800	111,502.00	13.7521	109,646.45	13.5232
810,900	111,516.00	13.7521	109,660.00	13.5232
811,000	111,530.00	13.7522	109,674.45	13.5234
811,100	111,544.00	13.7522	109,687.95	13.5234
811,200	111,558.00	13.7522	109,702.40	13.5235
811,300	111,572.00	13.7522	109,715.90	13.5235
811,400	111,586.00	13.7523	109,730.35	13.5236
811,500	111,600.00	13.7523	109,743.90	13.5236
811,600	111,614.00	13.7523	109,758.30	13.5237
811,700	111,628.00	13.7524	109,771.85	13.5237
811,800	111,642.00	13.7524	109,786.30	13.5238
811,900	111,656.00	13.7524	109,799.80	13.5238
812,000	111,670.00	13.7525	109,814.25	13.5239
812,100	111,684.00	13.7525	109,827.75	13.5239
812,200	111,698.00	13.7525	109,842.20	13.5240
812,300	111,712.00	13.7526	109,855.75	13.5240
812,400	111,726.00	13.7526	109,870.20	13.5241
812,500	111,740.00	13.7526	109,884.60	13.5243
812,600	111,754.00	13.7526	109,898.15	13.5243
812,700	111,768.00	13.7527	109,912.60	13.5244
812,800	111,782.00	13.7527	109,926.10	13.5244
812,900	111,796.00	13.7527	109,940.55	13.5245

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Imposable	Impôt dû	Taux 0/0	Impôt dû
813,000	111,810.00	13.7528	109,954.05	13.5245
813,100	111,824.00	13.7528	109,968.50	13.5246
813,200	111,838.00	13.7528	109,982.05	13.5246
813,300	111,852.00	13.7529	109,996.45	13.5247
813,400	111,866.00	13.7529	110,010.00	13.5247
813,500	111,880.00	13.7529	110,024.45	13.5248
813,600	111,894.00	13.7529	110,037.95	13.5248
813,700	111,908.00	13.7530	110,052.40	13.5249
813,800	111,922.00	13.7530	110,065.90	13.5249
813,900	111,936.00	13.7530	110,080.35	13.5250
814,000	111,950.00	13.7531	110,093.90	13.5250
814,100	111,964.00	13.7531	110,108.30	13.5252
814,200	111,978.00	13.7531	110,121.85	13.5252
814,300	111,992.00	13.7532	110,136.30	13.5253
814,400	112,006.00	13.7532	110,149.80	13.5253
814,500	112,020.00	13.7532	110,164.25	13.5254
814,600	112,034.00	13.7533	110,177.80	13.5254
814,700	112,048.00	13.7533	110,192.20	13.5255
814,800	112,062.00	13.7533	110,205.75	13.5255
814,900	112,076.00	13.7533	110,220.20	13.5256
815,000	112,090.00	13.7534	110,234.60	13.5257
815,100	112,104.00	13.7534	110,248.15	13.5257
815,200	112,118.00	13.7534	110,262.60	13.5258
815,300	112,132.00	13.7535	110,276.10	13.5258
815,400	112,146.00	13.7535	110,290.55	13.5259
815,500	112,160.00	13.7535	110,304.05	13.5259
815,600	112,174.00	13.7536	110,318.50	13.5261
815,700	112,188.00	13.7536	110,332.05	13.5261
815,800	112,202.00	13.7536	110,346.45	13.5262
815,900	112,216.00	13.7536	110,360.00	13.5262
816,000	112,230.00	13.7537	110,374.45	13.5263
816,100	112,244.00	13.7537	110,387.95	13.5263
816,200	112,258.00	13.7537	110,402.40	13.5264
816,300	112,272.00	13.7538	110,415.90	13.5264
816,400	112,286.00	13.7538	110,430.35	13.5265
816,500	112,300.00	13.7538	110,443.90	13.5265
816,600	112,314.00	13.7539	110,458.30	13.5266
816,700	112,328.00	13.7539	110,471.85	13.5266

Impôt cantonal et communal direct

Barème de référence

Table de calcul applicable dès le 1er janvier 2021

REVENU

Impôt de base (coefficient 1.0)

(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)

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Imposable	Impôt dû	Taux 0/0	Impôt dû
816,800	112,342.00	13.7539	110,486.30	13.5267
816,900	112,356.00	13.7539	110,499.80	13.5267
817,000	112,370.00	13.7540	110,514.25	13.5268
817,100	112,384.00	13.7540	110,527.80	13.5268
817,200	112,398.00	13.7540	110,542.20	13.5269
817,300	112,412.00	13.7541	110,555.75	13.5269
817,400	112,426.00	13.7541	110,570.20	13.5271
817,500	112,440.00	13.7541	110,584.60	13.5272
817,600	112,454.00	13.7542	110,598.15	13.5272
817,700	112,468.00	13.7542	110,612.60	13.5273
817,800	112,482.00	13.7542	110,626.10	13.5273
817,900	112,496.00	13.7542	110,640.55	13.5274
818,000	112,510.00	13.7543	110,654.05	13.5274
818,100	112,524.00	13.7543	110,668.50	13.5275
818,200	112,538.00	13.7543	110,682.05	13.5275
818,300	112,552.00	13.7544	110,696.45	13.5276
818,400	112,566.00	13.7544	110,710.00	13.5276
818,500	112,580.00	13.7544	110,724.45	13.5277
818,600	112,594.00	13.7545	110,737.95	13.5277
818,700	112,608.00	13.7545	110,752.40	13.5278
818,800	112,622.00	13.7545	110,765.95	13.5278
818,900	112,636.00	13.7545	110,780.35	13.5279
819,000	112,650.00	13.7546	110,793.90	13.5279
819,100	112,664.00	13.7546	110,808.30	13.5281
819,200	112,678.00	13.7546	110,821.85	13.5281
819,300	112,692.00	13.7547	110,836.30	13.5282
819,400	112,706.00	13.7547	110,849.80	13.5282
819,500	112,720.00	13.7547	110,864.25	13.5283
819,600	112,734.00	13.7548	110,877.80	13.5283
819,700	112,748.00	13.7548	110,892.20	13.5284
819,800	112,762.00	13.7548	110,905.75	13.5284
819,900	112,776.00	13.7548	110,920.20	13.5285
820,000	112,790.00	13.7549	110,934.60	13.5286
820,100	112,804.00	13.7549	110,948.15	13.5286
820,200	112,818.00	13.7549	110,962.60	13.5287
820,300	112,832.00	13.7550	110,976.10	13.5287
820,400	112,846.00	13.7550	110,990.55	13.5288
820,500	112,860.00	13.7550	111,004.05	13.5288

Impôt cantonal et communal direct

Barème de référence

Table de calcul applicable dès le 1er janvier 2021

REVENU

Impôt de base (coefficient 1.0)

(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)

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Imposable	Impôt dû	Taux 0/0	Impôt dû
820,600	112,874.00	13.7551	111,018.50	13.5289
820,700	112,888.00	13.7551	111,032.05	13.5289
820,800	112,902.00	13.7551	111,046.45	13.5291
820,900	112,916.00	13.7551	111,060.00	13.5291
821,000	112,930.00	13.7552	111,074.45	13.5292
821,100	112,944.00	13.7552	111,087.95	13.5292
821,200	112,958.00	13.7552	111,102.40	13.5293
821,300	112,972.00	13.7553	111,115.95	13.5293
821,400	112,986.00	13.7553	111,130.35	13.5294
821,500	113,000.00	13.7553	111,143.90	13.5294
821,600	113,014.00	13.7554	111,158.35	13.5295
821,700	113,028.00	13.7554	111,171.85	13.5295
821,800	113,042.00	13.7554	111,186.30	13.5296
821,900	113,056.00	13.7554	111,199.80	13.5296
822,000	113,070.00	13.7555	111,214.25	13.5297
822,100	113,084.00	13.7555	111,227.80	13.5297
822,200	113,098.00	13.7555	111,242.20	13.5298
822,300	113,112.00	13.7556	111,255.75	13.5298
822,400	113,126.00	13.7556	111,270.20	13.5299
822,500	113,140.00	13.7556	111,284.60	13.5300
822,600	113,154.00	13.7557	111,298.15	13.5300
822,700	113,168.00	13.7557	111,312.60	13.5302
822,800	113,182.00	13.7557	111,326.10	13.5302
822,900	113,196.00	13.7557	111,340.55	13.5303
823,000	113,210.00	13.7558	111,354.05	13.5303
823,100	113,224.00	13.7558	111,368.50	13.5304
823,200	113,238.00	13.7558	111,382.05	13.5304
823,300	113,252.00	13.7559	111,396.45	13.5305
823,400	113,266.00	13.7559	111,410.00	13.5305
823,500	113,280.00	13.7559	111,424.45	13.5306
823,600	113,294.00	13.7559	111,437.95	13.5306
823,700	113,308.00	13.7560	111,452.40	13.5307
823,800	113,322.00	13.7560	111,465.95	13.5307
823,900	113,336.00	13.7560	111,480.35	13.5308
824,000	113,350.00	13.7561	111,493.90	13.5308
824,100	113,364.00	13.7561	111,508.35	13.5309
824,200	113,378.00	13.7561	111,521.85	13.5309
824,300	113,392.00	13.7562	111,536.30	13.5310

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
824,400	113,406.00	13.7562	111,549.80	13.5310
824,500	113,420.00	13.7562	111,564.25	13.5311
824,600	113,434.00	13.7562	111,577.80	13.5311
824,700	113,448.00	13.7563	111,592.20	13.5313
824,800	113,462.00	13.7563	111,605.75	13.5313
824,900	113,476.00	13.7563	111,620.20	13.5314
825,000	113,490.00	13.7564	111,634.60	13.5315
825,100	113,504.00	13.7564	111,648.15	13.5315
825,200	113,518.00	13.7564	111,662.60	13.5316
825,300	113,532.00	13.7565	111,676.10	13.5316
825,400	113,546.00	13.7565	111,690.55	13.5317
825,500	113,560.00	13.7565	111,704.10	13.5317
825,600	113,574.00	13.7565	111,718.50	13.5318
825,700	113,588.00	13.7566	111,732.05	13.5318
825,800	113,602.00	13.7566	111,746.45	13.5319
825,900	113,616.00	13.7566	111,760.00	13.5319
826,000	113,630.00	13.7567	111,774.45	13.5320
826,100	113,644.00	13.7567	111,787.95	13.5320
826,200	113,658.00	13.7567	111,802.40	13.5321
826,300	113,672.00	13.7567	111,815.95	13.5321
826,400	113,686.00	13.7568	111,830.35	13.5322
826,500	113,700.00	13.7568	111,843.90	13.5322
826,600	113,714.00	13.7568	111,858.35	13.5323
826,700	113,728.00	13.7569	111,871.85	13.5323
826,800	113,742.00	13.7569	111,886.30	13.5324
826,900	113,756.00	13.7569	111,899.80	13.5324
827,000	113,770.00	13.7570	111,914.25	13.5326
827,100	113,784.00	13.7570	111,927.80	13.5326
827,200	113,798.00	13.7570	111,942.20	13.5327
827,300	113,812.00	13.7570	111,955.75	13.5327
827,400	113,826.00	13.7571	111,970.20	13.5328
827,500	113,840.00	13.7571	111,984.60	13.5329
827,600	113,854.00	13.7571	111,998.15	13.5329
827,700	113,868.00	13.7572	112,012.60	13.5330
827,800	113,882.00	13.7572	112,026.10	13.5330
827,900	113,896.00	13.7572	112,040.55	13.5331
828,000	113,910.00	13.7572	112,054.10	13.5331
828,100	113,924.00	13.7573	112,068.50	13.5332



**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
828,200	113,938.00	13.7573	112,082.05	13.5332
828,300	113,952.00	13.7573	112,096.45	13.5333
828,400	113,966.00	13.7574	112,110.00	13.5333
828,500	113,980.00	13.7574	112,124.45	13.5334
828,600	113,994.00	13.7574	112,137.95	13.5334
828,700	114,008.00	13.7575	112,152.40	13.5335
828,800	114,022.00	13.7575	112,165.95	13.5335
828,900	114,036.00	13.7575	112,180.35	13.5336
829,000	114,050.00	13.7575	112,193.90	13.5336
829,100	114,064.00	13.7576	112,208.35	13.5338
829,200	114,078.00	13.7576	112,221.85	13.5338
829,300	114,092.00	13.7576	112,236.30	13.5339
829,400	114,106.00	13.7577	112,249.85	13.5339
829,500	114,120.00	13.7577	112,264.25	13.5340
829,600	114,134.00	13.7577	112,277.80	13.5340
829,700	114,148.00	13.7577	112,292.20	13.5341
829,800	114,162.00	13.7578	112,305.75	13.5341
829,900	114,176.00	13.7578	112,320.20	13.5342
830,000	114,190.00	13.7578	112,334.60	13.5343
830,100	114,204.00	13.7579	112,348.15	13.5343
830,200	114,218.00	13.7579	112,362.60	13.5344
830,300	114,232.00	13.7579	112,376.10	13.5344
830,400	114,246.00	13.7579	112,390.55	13.5345
830,500	114,260.00	13.7580	112,404.10	13.5345
830,600	114,274.00	13.7580	112,418.50	13.5346
830,700	114,288.00	13.7580	112,432.05	13.5346
830,800	114,302.00	13.7581	112,446.45	13.5347
830,900	114,316.00	13.7581	112,460.00	13.5347
831,000	114,330.00	13.7581	112,474.45	13.5348
831,100	114,344.00	13.7582	112,487.95	13.5348
831,200	114,358.00	13.7582	112,502.40	13.5349
831,300	114,372.00	13.7582	112,515.95	13.5349
831,400	114,386.00	13.7582	112,530.35	13.5350
831,500	114,400.00	13.7583	112,543.90	13.5350
831,600	114,414.00	13.7583	112,558.35	13.5352
831,700	114,428.00	13.7583	112,571.85	13.5352
831,800	114,442.00	13.7584	112,586.30	13.5353
831,900	114,456.00	13.7584	112,599.85	13.5353

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
832,000	114,470.00	13.7584	112,614.25	13.5354
832,100	114,484.00	13.7584	112,627.80	13.5354
832,200	114,498.00	13.7585	112,642.20	13.5355
832,300	114,512.00	13.7585	112,655.75	13.5355
832,400	114,526.00	13.7585	112,670.20	13.5356
832,500	114,540.00	13.7586	112,684.60	13.5357
832,600	114,554.00	13.7586	112,698.15	13.5357
832,700	114,568.00	13.7586	112,712.60	13.5358
832,800	114,582.00	13.7586	112,726.10	13.5358
832,900	114,596.00	13.7587	112,740.55	13.5359
833,000	114,610.00	13.7587	112,754.10	13.5359
833,100	114,624.00	13.7587	112,768.50	13.5360
833,200	114,638.00	13.7588	112,782.05	13.5360
833,300	114,652.00	13.7588	112,796.45	13.5361
833,400	114,666.00	13.7588	112,810.00	13.5361
833,500	114,680.00	13.7588	112,824.45	13.5362
833,600	114,694.00	13.7589	112,837.95	13.5362
833,700	114,708.00	13.7589	112,852.40	13.5363
833,800	114,722.00	13.7589	112,865.95	13.5363
833,900	114,736.00	13.7590	112,880.35	13.5364
834,000	114,750.00	13.7590	112,893.90	13.5364
834,100	114,764.00	13.7590	112,908.35	13.5365
834,200	114,778.00	13.7591	112,921.85	13.5365
834,300	114,792.00	13.7591	112,936.30	13.5367
834,400	114,806.00	13.7591	112,949.85	13.5367
834,500	114,820.00	13.7591	112,964.25	13.5368
834,600	114,834.00	13.7592	112,977.80	13.5368
834,700	114,848.00	13.7592	112,992.20	13.5369
834,800	114,862.00	13.7592	113,005.75	13.5369
834,900	114,876.00	13.7593	113,020.20	13.5370
835,000	114,890.00	13.7593	113,034.60	13.5371
835,100	114,904.00	13.7593	113,048.15	13.5371
835,200	114,918.00	13.7593	113,062.60	13.5372
835,300	114,932.00	13.7594	113,076.10	13.5372
835,400	114,946.00	13.7594	113,090.55	13.5373
835,500	114,960.00	13.7594	113,104.10	13.5373
835,600	114,974.00	13.7595	113,118.50	13.5374
835,700	114,988.00	13.7595	113,132.05	13.5374

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Imposable	Impôt dû	Taux 0/0	Impôt dû
835,800	115,002.00	13.7595	113,146.45	13.5375
835,900	115,016.00	13.7595	113,160.00	13.5375
836,000	115,030.00	13.7596	113,174.45	13.5376
836,100	115,044.00	13.7596	113,188.00	13.5376
836,200	115,058.00	13.7596	113,202.40	13.5377
836,300	115,072.00	13.7597	113,215.95	13.5377
836,400	115,086.00	13.7597	113,230.35	13.5378
836,500	115,100.00	13.7597	113,243.90	13.5378
836,600	115,114.00	13.7597	113,258.35	13.5379
836,700	115,128.00	13.7598	113,271.85	13.5379
836,800	115,142.00	13.7598	113,286.30	13.5380
836,900	115,156.00	13.7598	113,299.85	13.5380
837,000	115,170.00	13.7599	113,314.25	13.5381
837,100	115,184.00	13.7599	113,327.80	13.5381
837,200	115,198.00	13.7599	113,342.20	13.5382
837,300	115,212.00	13.7599	113,355.75	13.5382
837,400	115,226.00	13.7600	113,370.20	13.5384
837,500	115,240.00	13.7600	113,384.60	13.5385
837,600	115,254.00	13.7600	113,398.15	13.5385
837,700	115,268.00	13.7601	113,412.60	13.5386
837,800	115,282.00	13.7601	113,426.10	13.5386
837,900	115,296.00	13.7601	113,440.55	13.5387
838,000	115,310.00	13.7601	113,454.10	13.5387
838,100	115,324.00	13.7602	113,468.50	13.5388
838,200	115,338.00	13.7602	113,482.05	13.5388
838,300	115,352.00	13.7602	113,496.45	13.5389
838,400	115,366.00	13.7603	113,510.00	13.5389
838,500	115,380.00	13.7603	113,524.45	13.5390
838,600	115,394.00	13.7603	113,538.00	13.5390
838,700	115,408.00	13.7603	113,552.40	13.5391
838,800	115,422.00	13.7604	113,565.95	13.5391
838,900	115,436.00	13.7604	113,580.35	13.5392
839,000	115,450.00	13.7604	113,593.90	13.5392
839,100	115,464.00	13.7605	113,608.35	13.5393
839,200	115,478.00	13.7605	113,621.85	13.5393
839,300	115,492.00	13.7605	113,636.30	13.5394
839,400	115,506.00	13.7605	113,649.85	13.5394
839,500	115,520.00	13.7606	113,664.25	13.5395

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Imposable	Impôt dû	Taux 0/0	Impôt dû
839,600	115,534.00	13.7606	113,677.80	13.5395
839,700	115,548.00	13.7606	113,692.25	13.5396
839,800	115,562.00	13.7607	113,705.75	13.5396
839,900	115,576.00	13.7607	113,720.20	13.5397
840,000	115,590.00	13.7607	113,734.60	13.5398
840,100	115,604.00	13.7607	113,748.15	13.5398
840,200	115,618.00	13.7608	113,762.60	13.5399
840,300	115,632.00	13.7608	113,776.10	13.5399
840,400	115,646.00	13.7608	113,790.55	13.5400
840,500	115,660.00	13.7609	113,804.10	13.5400
840,600	115,674.00	13.7609	113,818.50	13.5402
840,700	115,688.00	13.7609	113,832.05	13.5402
840,800	115,702.00	13.7609	113,846.45	13.5403
840,900	115,716.00	13.7610	113,860.00	13.5403
841,000	115,730.00	13.7610	113,874.45	13.5404
841,100	115,744.00	13.7610	113,888.00	13.5404
841,200	115,758.00	13.7611	113,902.40	13.5405
841,300	115,772.00	13.7611	113,915.95	13.5405
841,400	115,786.00	13.7611	113,930.35	13.5406
841,500	115,800.00	13.7611	113,943.90	13.5406
841,600	115,814.00	13.7612	113,958.35	13.5407
841,700	115,828.00	13.7612	113,971.85	13.5407
841,800	115,842.00	13.7612	113,986.30	13.5408
841,900	115,856.00	13.7613	113,999.85	13.5408
842,000	115,870.00	13.7613	114,014.25	13.5409
842,100	115,884.00	13.7613	114,027.80	13.5409
842,200	115,898.00	13.7613	114,042.25	13.5410
842,300	115,912.00	13.7614	114,055.75	13.5410
842,400	115,926.00	13.7614	114,070.20	13.5411
842,500	115,940.00	13.7614	114,084.60	13.5412
842,600	115,954.00	13.7615	114,098.15	13.5412
842,700	115,968.00	13.7615	114,112.60	13.5413
842,800	115,982.00	13.7615	114,126.10	13.5413
842,900	115,996.00	13.7615	114,140.55	13.5414
843,000	116,010.00	13.7616	114,154.10	13.5414
843,100	116,024.00	13.7616	114,168.50	13.5415
843,200	116,038.00	13.7616	114,182.05	13.5415
843,300	116,052.00	13.7617	114,196.45	13.5416

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Imposable	Impôt dû	Taux 0/0	Impôt dû
843,400	116,066.00	13.7617	114,210.00	13.5416
843,500	116,080.00	13.7617	114,224.45	13.5417
843,600	116,094.00	13.7617	114,238.00	13.5417
843,700	116,108.00	13.7618	114,252.40	13.5418
843,800	116,122.00	13.7618	114,265.95	13.5418
843,900	116,136.00	13.7618	114,280.35	13.5419
844,000	116,150.00	13.7618	114,293.90	13.5419
844,100	116,164.00	13.7619	114,308.35	13.5420
844,200	116,178.00	13.7619	114,321.90	13.5420
844,300	116,192.00	13.7619	114,336.30	13.5421
844,400	116,206.00	13.7620	114,349.85	13.5421
844,500	116,220.00	13.7620	114,364.25	13.5422
844,600	116,234.00	13.7620	114,377.80	13.5422
844,700	116,248.00	13.7620	114,392.25	13.5423
844,800	116,262.00	13.7621	114,405.75	13.5423
844,900	116,276.00	13.7621	114,420.20	13.5425
845,000	116,290.00	13.7621	114,434.60	13.5426
845,100	116,304.00	13.7622	114,448.15	13.5426
845,200	116,318.00	13.7622	114,462.60	13.5427
845,300	116,332.00	13.7622	114,476.10	13.5427
845,400	116,346.00	13.7622	114,490.55	13.5428
845,500	116,360.00	13.7623	114,504.10	13.5428
845,600	116,374.00	13.7623	114,518.50	13.5429
845,700	116,388.00	13.7623	114,532.05	13.5429
845,800	116,402.00	13.7624	114,546.45	13.5430
845,900	116,416.00	13.7624	114,560.00	13.5430
846,000	116,430.00	13.7624	114,574.45	13.5431
846,100	116,444.00	13.7624	114,588.00	13.5431
846,200	116,458.00	13.7625	114,602.40	13.5432
846,300	116,472.00	13.7625	114,615.95	13.5432
846,400	116,486.00	13.7625	114,630.35	13.5433
846,500	116,500.00	13.7626	114,643.90	13.5433
846,600	116,514.00	13.7626	114,658.35	13.5434
846,700	116,528.00	13.7626	114,671.90	13.5434
846,800	116,542.00	13.7626	114,686.30	13.5435
846,900	116,556.00	13.7627	114,699.85	13.5435
847,000	116,570.00	13.7627	114,714.25	13.5436
847,100	116,584.00	13.7627	114,727.80	13.5436

Impôt cantonal et communal direct

Barème de référence

Table de calcul applicable dès le 1er janvier 2021

REVENU

Impôt de base (coefficient 1.0)

(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)

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Imposable	Impôt dû	Taux 0/0	Impôt dû
847,200	116,598.00	13.7627	114,742.25	13.5437
847,300	116,612.00	13.7628	114,755.75	13.5437
847,400	116,626.00	13.7628	114,770.20	13.5438
847,500	116,640.00	13.7628	114,784.60	13.5439
847,600	116,654.00	13.7629	114,798.15	13.5439
847,700	116,668.00	13.7629	114,812.60	13.5440
847,800	116,682.00	13.7629	114,826.10	13.5440
847,900	116,696.00	13.7629	114,840.55	13.5441
848,000	116,710.00	13.7630	114,854.10	13.5441
848,100	116,724.00	13.7630	114,868.50	13.5442
848,200	116,738.00	13.7630	114,882.05	13.5442
848,300	116,752.00	13.7631	114,896.50	13.5443
848,400	116,766.00	13.7631	114,910.00	13.5443
848,500	116,780.00	13.7631	114,924.45	13.5444
848,600	116,794.00	13.7631	114,938.00	13.5444
848,700	116,808.00	13.7632	114,952.40	13.5445
848,800	116,822.00	13.7632	114,965.95	13.5445
848,900	116,836.00	13.7632	114,980.35	13.5446
849,000	116,850.00	13.7633	114,993.90	13.5446
849,100	116,864.00	13.7633	115,008.35	13.5447
849,200	116,878.00	13.7633	115,021.90	13.5447
849,300	116,892.00	13.7633	115,036.30	13.5448
849,400	116,906.00	13.7634	115,049.85	13.5448
849,500	116,920.00	13.7634	115,064.25	13.5449
849,600	116,934.00	13.7634	115,077.80	13.5449
849,700	116,948.00	13.7634	115,092.25	13.5450
849,800	116,962.00	13.7635	115,105.80	13.5450
849,900	116,976.00	13.7635	115,120.20	13.5451
850,000	116,990.00	13.7635	115,134.60	13.5452
850,100	117,004.00	13.7636	115,148.15	13.5452
850,200	117,018.00	13.7636	115,162.60	13.5454
850,300	117,032.00	13.7636	115,176.15	13.5454
850,400	117,046.00	13.7636	115,190.55	13.5455
850,500	117,060.00	13.7637	115,204.10	13.5455
850,600	117,074.00	13.7637	115,218.50	13.5456
850,700	117,088.00	13.7637	115,232.05	13.5456
850,800	117,102.00	13.7638	115,246.50	13.5457
850,900	117,116.00	13.7638	115,260.00	13.5457

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Imposable	Impôt dû	Taux 0/0	Impôt dû
851,000	117,130.00	13.7638	115,274.45	13.5458
851,100	117,144.00	13.7638	115,288.00	13.5458
851,200	117,158.00	13.7639	115,302.40	13.5459
851,300	117,172.00	13.7639	115,315.95	13.5459
851,400	117,186.00	13.7639	115,330.35	13.5460
851,500	117,200.00	13.7639	115,343.90	13.5460
851,600	117,214.00	13.7640	115,358.35	13.5461
851,700	117,228.00	13.7640	115,371.90	13.5461
851,800	117,242.00	13.7640	115,386.30	13.5462
851,900	117,256.00	13.7641	115,399.85	13.5462
852,000	117,270.00	13.7641	115,414.25	13.5463
852,100	117,284.00	13.7641	115,427.80	13.5463
852,200	117,298.00	13.7641	115,442.25	13.5464
852,300	117,312.00	13.7642	115,455.80	13.5464
852,400	117,326.00	13.7642	115,470.20	13.5465
852,500	117,340.00	13.7642	115,484.60	13.5466
852,600	117,354.00	13.7643	115,498.15	13.5466
852,700	117,368.00	13.7643	115,512.60	13.5467
852,800	117,382.00	13.7643	115,526.15	13.5467
852,900	117,396.00	13.7643	115,540.55	13.5468
853,000	117,410.00	13.7644	115,554.10	13.5468
853,100	117,424.00	13.7644	115,568.50	13.5469
853,200	117,438.00	13.7644	115,582.05	13.5469
853,300	117,452.00	13.7644	115,596.50	13.5470
853,400	117,466.00	13.7645	115,610.00	13.5470
853,500	117,480.00	13.7645	115,624.45	13.5471
853,600	117,494.00	13.7645	115,638.00	13.5471
853,700	117,508.00	13.7646	115,652.40	13.5472
853,800	117,522.00	13.7646	115,665.95	13.5472
853,900	117,536.00	13.7646	115,680.35	13.5473
854,000	117,550.00	13.7646	115,693.90	13.5473
854,100	117,564.00	13.7647	115,708.35	13.5474
854,200	117,578.00	13.7647	115,721.90	13.5474
854,300	117,592.00	13.7647	115,736.30	13.5475
854,400	117,606.00	13.7647	115,749.85	13.5475
854,500	117,620.00	13.7648	115,764.25	13.5476
854,600	117,634.00	13.7648	115,777.80	13.5476
854,700	117,648.00	13.7648	115,792.25	13.5477

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
854,800	117,662.00	13.7649	115,805.80	13.5477
854,900	117,676.00	13.7649	115,820.20	13.5478
855,000	117,690.00	13.7649	115,834.60	13.5479
855,100	117,704.00	13.7649	115,848.15	13.5479
855,200	117,718.00	13.7650	115,862.60	13.5480
855,300	117,732.00	13.7650	115,876.15	13.5480
855,400	117,746.00	13.7650	115,890.55	13.5481
855,500	117,760.00	13.7650	115,904.10	13.5481
855,600	117,774.00	13.7651	115,918.50	13.5482
855,700	117,788.00	13.7651	115,932.05	13.5482
855,800	117,802.00	13.7651	115,946.50	13.5483
855,900	117,816.00	13.7652	115,960.00	13.5483
856,000	117,830.00	13.7652	115,974.45	13.5484
856,100	117,844.00	13.7652	115,988.00	13.5484
856,200	117,858.00	13.7652	116,002.40	13.5485
856,300	117,872.00	13.7653	116,015.95	13.5485
856,400	117,886.00	13.7653	116,030.35	13.5486
856,500	117,900.00	13.7653	116,043.90	13.5486
856,600	117,914.00	13.7654	116,058.35	13.5487
856,700	117,928.00	13.7654	116,071.90	13.5487
856,800	117,942.00	13.7654	116,086.30	13.5488
856,900	117,956.00	13.7654	116,099.85	13.5488
857,000	117,970.00	13.7655	116,114.25	13.5489
857,100	117,984.00	13.7655	116,127.80	13.5489
857,200	117,998.00	13.7655	116,142.25	13.5490
857,300	118,012.00	13.7655	116,155.80	13.5490
857,400	118,026.00	13.7656	116,170.20	13.5491
857,500	118,040.00	13.7656	116,184.60	13.5492
857,600	118,054.00	13.7656	116,198.15	13.5492
857,700	118,068.00	13.7657	116,212.60	13.5493
857,800	118,082.00	13.7657	116,226.15	13.5493
857,900	118,096.00	13.7657	116,240.55	13.5494
858,000	118,110.00	13.7657	116,254.10	13.5494
858,100	118,124.00	13.7658	116,268.50	13.5495
858,200	118,138.00	13.7658	116,282.05	13.5495
858,300	118,152.00	13.7658	116,296.50	13.5496
858,400	118,166.00	13.7658	116,310.05	13.5496
858,500	118,180.00	13.7659	116,324.45	13.5497



**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Imposable	Impôt dû	Taux 0/0	Impôt dû
858,600	118,194.00	13.7659	116,338.00	13.5497
858,700	118,208.00	13.7659	116,352.40	13.5498
858,800	118,222.00	13.7660	116,365.95	13.5498
858,900	118,236.00	13.7660	116,380.35	13.5499
859,000	118,250.00	13.7660	116,393.90	13.5499
859,100	118,264.00	13.7660	116,408.35	13.5500
859,200	118,278.00	13.7661	116,421.90	13.5500
859,300	118,292.00	13.7661	116,436.30	13.5501
859,400	118,306.00	13.7661	116,449.85	13.5501
859,500	118,320.00	13.7661	116,464.25	13.5502
859,600	118,334.00	13.7662	116,477.80	13.5502
859,700	118,348.00	13.7662	116,492.25	13.5503
859,800	118,362.00	13.7662	116,505.80	13.5503
859,900	118,376.00	13.7663	116,520.20	13.5504
860,000	118,390.00	13.7663	116,534.60	13.5505
860,100	118,404.00	13.7663	116,548.15	13.5505
860,200	118,418.00	13.7663	116,562.60	13.5506
860,300	118,432.00	13.7664	116,576.15	13.5506
860,400	118,446.00	13.7664	116,590.55	13.5507
860,500	118,460.00	13.7664	116,604.10	13.5507
860,600	118,474.00	13.7664	116,618.50	13.5508
860,700	118,488.00	13.7665	116,632.05	13.5508
860,800	118,502.00	13.7665	116,646.50	13.5509
860,900	118,516.00	13.7665	116,660.05	13.5509
861,000	118,530.00	13.7666	116,674.45	13.5510
861,100	118,544.00	13.7666	116,688.00	13.5510
861,200	118,558.00	13.7666	116,702.40	13.5511
861,300	118,572.00	13.7666	116,715.95	13.5511
861,400	118,586.00	13.7667	116,730.35	13.5512
861,500	118,600.00	13.7667	116,743.90	13.5512
861,600	118,614.00	13.7667	116,758.35	13.5513
861,700	118,628.00	13.7667	116,771.90	13.5513
861,800	118,642.00	13.7668	116,786.30	13.5514
861,900	118,656.00	13.7668	116,799.85	13.5514
862,000	118,670.00	13.7668	116,814.25	13.5515
862,100	118,684.00	13.7668	116,827.80	13.5515
862,200	118,698.00	13.7669	116,842.25	13.5516
862,300	118,712.00	13.7669	116,855.80	13.5516

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Imposable	Impôt dû	Taux 0/0	Impôt dû
862,400	118,726.00	13.7669	116,870.20	13.5517
862,500	118,740.00	13.7670	116,884.60	13.5518
862,600	118,754.00	13.7670	116,898.15	13.5518
862,700	118,768.00	13.7670	116,912.60	13.5519
862,800	118,782.00	13.7670	116,926.15	13.5519
862,900	118,796.00	13.7671	116,940.55	13.5520
863,000	118,810.00	13.7671	116,954.10	13.5520
863,100	118,824.00	13.7671	116,968.50	13.5521
863,200	118,838.00	13.7671	116,982.05	13.5521
863,300	118,852.00	13.7672	116,996.50	13.5522
863,400	118,866.00	13.7672	117,010.05	13.5522
863,500	118,880.00	13.7672	117,024.45	13.5523
863,600	118,894.00	13.7673	117,038.00	13.5523
863,700	118,908.00	13.7673	117,052.40	13.5524
863,800	118,922.00	13.7673	117,065.95	13.5524
863,900	118,936.00	13.7673	117,080.35	13.5525
864,000	118,950.00	13.7674	117,093.95	13.5525
864,100	118,964.00	13.7674	117,108.35	13.5526
864,200	118,978.00	13.7674	117,121.90	13.5526
864,300	118,992.00	13.7674	117,136.30	13.5527
864,400	119,006.00	13.7675	117,149.85	13.5527
864,500	119,020.00	13.7675	117,164.25	13.5528
864,600	119,034.00	13.7675	117,177.80	13.5528
864,700	119,048.00	13.7675	117,192.25	13.5529
864,800	119,062.00	13.7676	117,205.80	13.5529
864,900	119,076.00	13.7676	117,220.20	13.5530
865,000	119,090.00	13.7676	117,234.60	13.5531
865,100	119,104.00	13.7677	117,248.15	13.5531
865,200	119,118.00	13.7677	117,262.60	13.5532
865,300	119,132.00	13.7677	117,276.15	13.5532
865,400	119,146.00	13.7677	117,290.55	13.5533
865,500	119,160.00	13.7678	117,304.10	13.5533
865,600	119,174.00	13.7678	117,318.50	13.5534
865,700	119,188.00	13.7678	117,332.05	13.5534
865,800	119,202.00	13.7678	117,346.50	13.5535
865,900	119,216.00	13.7679	117,360.05	13.5535
866,000	119,230.00	13.7679	117,374.45	13.5536
866,100	119,244.00	13.7679	117,388.00	13.5536

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Imposable	Impôt dû	Taux 0/0	Impôt dû
866,200	119,258.00	13.7680	117,402.40	13.5537
866,300	119,272.00	13.7680	117,415.95	13.5537
866,400	119,286.00	13.7680	117,430.40	13.5538
866,500	119,300.00	13.7680	117,443.95	13.5538
866,600	119,314.00	13.7681	117,458.35	13.5539
866,700	119,328.00	13.7681	117,471.90	13.5539
866,800	119,342.00	13.7681	117,486.30	13.5540
866,900	119,356.00	13.7681	117,499.85	13.5540
867,000	119,370.00	13.7682	117,514.25	13.5541
867,100	119,384.00	13.7682	117,527.85	13.5541
867,200	119,398.00	13.7682	117,542.25	13.5542
867,300	119,412.00	13.7682	117,555.80	13.5542
867,400	119,426.00	13.7683	117,570.20	13.5543
867,500	119,440.00	13.7683	117,584.60	13.5544
867,600	119,454.00	13.7683	117,598.15	13.5544
867,700	119,468.00	13.7684	117,612.60	13.5545
867,800	119,482.00	13.7684	117,626.15	13.5545
867,900	119,496.00	13.7684	117,640.55	13.5546
868,000	119,510.00	13.7684	117,654.10	13.5546
868,100	119,524.00	13.7685	117,668.50	13.5547
868,200	119,538.00	13.7685	117,682.05	13.5547
868,300	119,552.00	13.7685	117,696.50	13.5548
868,400	119,566.00	13.7685	117,710.05	13.5548
868,500	119,580.00	13.7686	117,724.45	13.5549
868,600	119,594.00	13.7686	117,738.00	13.5549
868,700	119,608.00	13.7686	117,752.40	13.5550
868,800	119,622.00	13.7686	117,765.95	13.5550
868,900	119,636.00	13.7687	117,780.40	13.5551
869,000	119,650.00	13.7687	117,793.95	13.5551
869,100	119,664.00	13.7687	117,808.35	13.5552
869,200	119,678.00	13.7688	117,821.90	13.5552
869,300	119,692.00	13.7688	117,836.30	13.5553
869,400	119,706.00	13.7688	117,849.85	13.5553
869,500	119,720.00	13.7688	117,864.25	13.5554
869,600	119,734.00	13.7689	117,877.85	13.5554
869,700	119,748.00	13.7689	117,892.25	13.5555
869,800	119,762.00	13.7689	117,905.80	13.5555
869,900	119,776.00	13.7689	117,920.20	13.5556

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
870,000	119,790.00	13.7690	117,934.60	13.5557
870,100	119,804.00	13.7690	117,948.15	13.5557
870,200	119,818.00	13.7690	117,962.60	13.5558
870,300	119,832.00	13.7690	117,976.15	13.5558
870,400	119,846.00	13.7691	117,990.55	13.5559
870,500	119,860.00	13.7691	118,004.10	13.5559
870,600	119,874.00	13.7691	118,018.50	13.5560
870,700	119,888.00	13.7692	118,032.05	13.5560
870,800	119,902.00	13.7692	118,046.50	13.5561
870,900	119,916.00	13.7692	118,060.05	13.5561
871,000	119,930.00	13.7692	118,074.45	13.5562
871,100	119,944.00	13.7693	118,088.00	13.5562
871,200	119,958.00	13.7693	118,102.40	13.5563
871,300	119,972.00	13.7693	118,115.95	13.5563
871,400	119,986.00	13.7693	118,130.40	13.5564
871,500	120,000.00	13.7694	118,143.95	13.5564
871,600	120,014.00	13.7694	118,158.35	13.5565
871,700	120,028.00	13.7694	118,171.90	13.5565
871,800	120,042.00	13.7694	118,186.30	13.5566
871,900	120,056.00	13.7695	118,199.85	13.5566
872,000	120,070.00	13.7695	118,214.25	13.5567
872,100	120,084.00	13.7695	118,227.85	13.5567
872,200	120,098.00	13.7695	118,242.25	13.5568
872,300	120,112.00	13.7696	118,255.80	13.5568
872,400	120,126.00	13.7696	118,270.20	13.5569
872,500	120,140.00	13.7696	118,284.60	13.5570
872,600	120,154.00	13.7697	118,298.15	13.5570
872,700	120,168.00	13.7697	118,312.60	13.5571
872,800	120,182.00	13.7697	118,326.15	13.5571
872,900	120,196.00	13.7697	118,340.55	13.5572
873,000	120,210.00	13.7698	118,354.10	13.5572
873,100	120,224.00	13.7698	118,368.50	13.5573
873,200	120,238.00	13.7698	118,382.05	13.5573
873,300	120,252.00	13.7698	118,396.50	13.5574
873,400	120,266.00	13.7699	118,410.05	13.5574
873,500	120,280.00	13.7699	118,424.45	13.5575
873,600	120,294.00	13.7699	118,438.00	13.5575
873,700	120,308.00	13.7699	118,452.40	13.5576

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
873,800	120,322.00	13.7700	118,465.95	13.5576
873,900	120,336.00	13.7700	118,480.40	13.5577
874,000	120,350.00	13.7700	118,493.95	13.5577
874,100	120,364.00	13.7700	118,508.35	13.5578
874,200	120,378.00	13.7701	118,521.90	13.5578
874,300	120,392.00	13.7701	118,536.30	13.5579
874,400	120,406.00	13.7701	118,549.85	13.5579
874,500	120,420.00	13.7702	118,564.30	13.5580
874,600	120,434.00	13.7702	118,577.85	13.5580
874,700	120,448.00	13.7702	118,592.25	13.5580
874,800	120,462.00	13.7702	118,605.80	13.5580
874,900	120,476.00	13.7703	118,620.20	13.5581
875,000	120,490.00	13.7703	118,634.60	13.5582
875,100	120,504.00	13.7703	118,648.15	13.5582
875,200	120,518.00	13.7703	118,662.60	13.5583
875,300	120,532.00	13.7704	118,676.15	13.5583
875,400	120,546.00	13.7704	118,690.55	13.5584
875,500	120,560.00	13.7704	118,704.10	13.5584
875,600	120,574.00	13.7704	118,718.50	13.5585
875,700	120,588.00	13.7705	118,732.05	13.5585
875,800	120,602.00	13.7705	118,746.50	13.5586
875,900	120,616.00	13.7705	118,760.05	13.5586
876,000	120,630.00	13.7705	118,774.45	13.5587
876,100	120,644.00	13.7706	118,788.00	13.5587
876,200	120,658.00	13.7706	118,802.40	13.5588
876,300	120,672.00	13.7706	118,815.95	13.5588
876,400	120,686.00	13.7707	118,830.40	13.5589
876,500	120,700.00	13.7707	118,843.95	13.5589
876,600	120,714.00	13.7707	118,858.35	13.5590
876,700	120,728.00	13.7707	118,871.90	13.5590
876,800	120,742.00	13.7708	118,886.30	13.5591
876,900	120,756.00	13.7708	118,899.85	13.5591
877,000	120,770.00	13.7708	118,914.30	13.5592
877,100	120,784.00	13.7708	118,927.85	13.5592
877,200	120,798.00	13.7709	118,942.25	13.5593
877,300	120,812.00	13.7709	118,955.80	13.5593
877,400	120,826.00	13.7709	118,970.20	13.5594
877,500	120,840.00	13.7709	118,984.60	13.5595

Impôt cantonal et communal direct

Barème de référence

Table de calcul applicable dès le 1er janvier 2021

REVENU

Impôt de base (coefficient 1.0)

(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)

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Imposable	Impôt dû	Taux 0/0	Impôt dû
877,600	120,854.00	13.7710	118,998.15	13.5595
877,700	120,868.00	13.7710	119,012.60	13.5596
877,800	120,882.00	13.7710	119,026.15	13.5596
877,900	120,896.00	13.7710	119,040.55	13.5597
878,000	120,910.00	13.7711	119,054.10	13.5597
878,100	120,924.00	13.7711	119,068.50	13.5598
878,200	120,938.00	13.7711	119,082.05	13.5598
878,300	120,952.00	13.7711	119,096.50	13.5599
878,400	120,966.00	13.7712	119,110.05	13.5599
878,500	120,980.00	13.7712	119,124.45	13.5600
878,600	120,994.00	13.7712	119,138.00	13.5600
878,700	121,008.00	13.7713	119,152.40	13.5601
878,800	121,022.00	13.7713	119,165.95	13.5601
878,900	121,036.00	13.7713	119,180.40	13.5602
879,000	121,050.00	13.7713	119,193.95	13.5602
879,100	121,064.00	13.7714	119,208.35	13.5603
879,200	121,078.00	13.7714	119,221.90	13.5603
879,300	121,092.00	13.7714	119,236.30	13.5604
879,400	121,106.00	13.7714	119,249.85	13.5604
879,500	121,120.00	13.7715	119,264.30	13.5605
879,600	121,134.00	13.7715	119,277.85	13.5605
879,700	121,148.00	13.7715	119,292.25	13.5606
879,800	121,162.00	13.7715	119,305.80	13.5606
879,900	121,176.00	13.7716	119,320.20	13.5607
880,000	121,190.00	13.7716	119,334.60	13.5608
880,100	121,204.00	13.7716	119,348.20	13.5608
880,200	121,218.00	13.7716	119,362.60	13.5608
880,300	121,232.00	13.7717	119,376.15	13.5608
880,400	121,246.00	13.7717	119,390.55	13.5609
880,500	121,260.00	13.7717	119,404.10	13.5609
880,600	121,274.00	13.7717	119,418.50	13.5610
880,700	121,288.00	13.7718	119,432.10	13.5610
880,800	121,302.00	13.7718	119,446.50	13.5611
880,900	121,316.00	13.7718	119,460.05	13.5611
881,000	121,330.00	13.7719	119,474.45	13.5612
881,100	121,344.00	13.7719	119,488.00	13.5612
881,200	121,358.00	13.7719	119,502.40	13.5613
881,300	121,372.00	13.7719	119,515.95	13.5613

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Imposable	Impôt dû	Taux 0/0	Impôt dû
881,400	121,386.00	13.7720	119,530.40	13.5614
881,500	121,400.00	13.7720	119,543.95	13.5614
881,600	121,414.00	13.7720	119,558.35	13.5615
881,700	121,428.00	13.7720	119,571.90	13.5615
881,800	121,442.00	13.7721	119,586.30	13.5616
881,900	121,456.00	13.7721	119,599.85	13.5616
882,000	121,470.00	13.7721	119,614.30	13.5617
882,100	121,484.00	13.7721	119,627.85	13.5617
882,200	121,498.00	13.7722	119,642.25	13.5618
882,300	121,512.00	13.7722	119,655.80	13.5618
882,400	121,526.00	13.7722	119,670.20	13.5619
882,500	121,540.00	13.7722	119,684.60	13.5620
882,600	121,554.00	13.7723	119,698.20	13.5620
882,700	121,568.00	13.7723	119,712.60	13.5621
882,800	121,582.00	13.7723	119,726.15	13.5621
882,900	121,596.00	13.7723	119,740.55	13.5622
883,000	121,610.00	13.7724	119,754.10	13.5622
883,100	121,624.00	13.7724	119,768.50	13.5623
883,200	121,638.00	13.7724	119,782.10	13.5623
883,300	121,652.00	13.7724	119,796.50	13.5624
883,400	121,666.00	13.7725	119,810.05	13.5624
883,500	121,680.00	13.7725	119,824.45	13.5625
883,600	121,694.00	13.7725	119,838.00	13.5625
883,700	121,708.00	13.7725	119,852.40	13.5626
883,800	121,722.00	13.7726	119,866.00	13.5626
883,900	121,736.00	13.7726	119,880.40	13.5627
884,000	121,750.00	13.7726	119,893.95	13.5627
884,100	121,764.00	13.7727	119,908.35	13.5628
884,200	121,778.00	13.7727	119,921.90	13.5628
884,300	121,792.00	13.7727	119,936.30	13.5629
884,400	121,806.00	13.7727	119,949.90	13.5629
884,500	121,820.00	13.7728	119,964.30	13.5629
884,600	121,834.00	13.7728	119,977.85	13.5629
884,700	121,848.00	13.7728	119,992.25	13.5630
884,800	121,862.00	13.7728	120,005.80	13.5630
884,900	121,876.00	13.7729	120,020.20	13.5631
885,000	121,890.00	13.7729	120,034.60	13.5632
885,100	121,904.00	13.7729	120,048.20	13.5632

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
885,200	121,918.00	13.7729	120,062.60	13.5633
885,300	121,932.00	13.7730	120,076.15	13.5633
885,400	121,946.00	13.7730	120,090.55	13.5634
885,500	121,960.00	13.7730	120,104.10	13.5634
885,600	121,974.00	13.7730	120,118.50	13.5635
885,700	121,988.00	13.7731	120,132.10	13.5635
885,800	122,002.00	13.7731	120,146.50	13.5636
885,900	122,016.00	13.7731	120,160.05	13.5636
886,000	122,030.00	13.7731	120,174.45	13.5637
886,100	122,044.00	13.7732	120,188.00	13.5637
886,200	122,058.00	13.7732	120,202.40	13.5638
886,300	122,072.00	13.7732	120,216.00	13.5638
886,400	122,086.00	13.7732	120,230.40	13.5639
886,500	122,100.00	13.7733	120,243.95	13.5639
886,600	122,114.00	13.7733	120,258.35	13.5640
886,700	122,128.00	13.7733	120,271.90	13.5640
886,800	122,142.00	13.7733	120,286.30	13.5641
886,900	122,156.00	13.7734	120,299.90	13.5641
887,000	122,170.00	13.7734	120,314.30	13.5642
887,100	122,184.00	13.7734	120,327.85	13.5642
887,200	122,198.00	13.7734	120,342.25	13.5643
887,300	122,212.00	13.7735	120,355.80	13.5643
887,400	122,226.00	13.7735	120,370.20	13.5644
887,500	122,240.00	13.7735	120,384.60	13.5645
887,600	122,254.00	13.7735	120,398.20	13.5645
887,700	122,268.00	13.7736	120,412.60	13.5646
887,800	122,282.00	13.7736	120,426.15	13.5646
887,900	122,296.00	13.7736	120,440.55	13.5647
888,000	122,310.00	13.7736	120,454.10	13.5647
888,100	122,324.00	13.7737	120,468.50	13.5647
888,200	122,338.00	13.7737	120,482.10	13.5647
888,300	122,352.00	13.7737	120,496.50	13.5648
888,400	122,366.00	13.7738	120,510.05	13.5648
888,500	122,380.00	13.7738	120,524.45	13.5649
888,600	122,394.00	13.7738	120,538.00	13.5649
888,700	122,408.00	13.7738	120,552.40	13.5650
888,800	122,422.00	13.7739	120,566.00	13.5650
888,900	122,436.00	13.7739	120,580.40	13.5651



**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
889,000	122,450.00	13.7739	120,593.95	13.5651
889,100	122,464.00	13.7739	120,608.35	13.5652
889,200	122,478.00	13.7740	120,621.90	13.5652
889,300	122,492.00	13.7740	120,636.30	13.5653
889,400	122,506.00	13.7740	120,649.90	13.5653
889,500	122,520.00	13.7740	120,664.30	13.5654
889,600	122,534.00	13.7741	120,677.85	13.5654
889,700	122,548.00	13.7741	120,692.25	13.5655
889,800	122,562.00	13.7741	120,705.80	13.5655
889,900	122,576.00	13.7741	120,720.20	13.5656
890,000	122,590.00	13.7742	120,734.60	13.5657
890,100	122,604.00	13.7742	120,748.20	13.5657
890,200	122,618.00	13.7742	120,762.60	13.5658
890,300	122,632.00	13.7742	120,776.15	13.5658
890,400	122,646.00	13.7743	120,790.55	13.5659
890,500	122,660.00	13.7743	120,804.10	13.5659
890,600	122,674.00	13.7743	120,818.50	13.5660
890,700	122,688.00	13.7743	120,832.10	13.5660
890,800	122,702.00	13.7744	120,846.50	13.5661
890,900	122,716.00	13.7744	120,860.05	13.5661
891,000	122,730.00	13.7744	120,874.45	13.5662
891,100	122,744.00	13.7744	120,888.00	13.5662
891,200	122,758.00	13.7745	120,902.40	13.5662
891,300	122,772.00	13.7745	120,916.00	13.5662
891,400	122,786.00	13.7745	120,930.40	13.5663
891,500	122,800.00	13.7745	120,943.95	13.5663
891,600	122,814.00	13.7746	120,958.35	13.5664
891,700	122,828.00	13.7746	120,971.90	13.5664
891,800	122,842.00	13.7746	120,986.30	13.5665
891,900	122,856.00	13.7746	120,999.90	13.5665
892,000	122,870.00	13.7747	121,014.30	13.5666
892,100	122,884.00	13.7747	121,027.85	13.5666
892,200	122,898.00	13.7747	121,042.25	13.5667
892,300	122,912.00	13.7747	121,055.80	13.5667
892,400	122,926.00	13.7748	121,070.20	13.5668
892,500	122,940.00	13.7748	121,084.60	13.5669
892,600	122,954.00	13.7748	121,098.20	13.5669
892,700	122,968.00	13.7748	121,112.60	13.5670

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
892,800	122,982.00	13.7749	121,126.15	13.5670
892,900	122,996.00	13.7749	121,140.55	13.5671
893,000	123,010.00	13.7749	121,154.10	13.5671
893,100	123,024.00	13.7749	121,168.50	13.5672
893,200	123,038.00	13.7750	121,182.10	13.5672
893,300	123,052.00	13.7750	121,196.50	13.5673
893,400	123,066.00	13.7750	121,210.05	13.5673
893,500	123,080.00	13.7750	121,224.45	13.5674
893,600	123,094.00	13.7751	121,238.00	13.5674
893,700	123,108.00	13.7751	121,252.40	13.5675
893,800	123,122.00	13.7751	121,266.00	13.5675
893,900	123,136.00	13.7751	121,280.40	13.5676
894,000	123,150.00	13.7752	121,293.95	13.5676
894,100	123,164.00	13.7752	121,308.35	13.5676
894,200	123,178.00	13.7752	121,321.90	13.5676
894,300	123,192.00	13.7752	121,336.30	13.5677
894,400	123,206.00	13.7753	121,349.90	13.5677
894,500	123,220.00	13.7753	121,364.30	13.5678
894,600	123,234.00	13.7753	121,377.85	13.5678
894,700	123,248.00	13.7753	121,392.25	13.5679
894,800	123,262.00	13.7754	121,405.80	13.5679
894,900	123,276.00	13.7754	121,420.20	13.5680
895,000	123,290.00	13.7754	121,434.60	13.5681
895,100	123,304.00	13.7754	121,448.20	13.5681
895,200	123,318.00	13.7755	121,462.60	13.5682
895,300	123,332.00	13.7755	121,476.15	13.5682
895,400	123,346.00	13.7755	121,490.55	13.5683
895,500	123,360.00	13.7755	121,504.10	13.5683
895,600	123,374.00	13.7756	121,518.50	13.5684
895,700	123,388.00	13.7756	121,532.10	13.5684
895,800	123,402.00	13.7756	121,546.50	13.5685
895,900	123,416.00	13.7756	121,560.05	13.5685
896,000	123,430.00	13.7757	121,574.45	13.5686
896,100	123,444.00	13.7757	121,588.00	13.5686
896,200	123,458.00	13.7757	121,602.40	13.5687
896,300	123,472.00	13.7757	121,616.00	13.5687
896,400	123,486.00	13.7758	121,630.40	13.5688
896,500	123,500.00	13.7758	121,643.95	13.5688

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
896,600	123,514.00	13.7758	121,658.35	13.5689
896,700	123,528.00	13.7758	121,671.90	13.5689
896,800	123,542.00	13.7759	121,686.30	13.5689
896,900	123,556.00	13.7759	121,699.90	13.5689
897,000	123,570.00	13.7759	121,714.30	13.5690
897,100	123,584.00	13.7759	121,727.85	13.5690
897,200	123,598.00	13.7760	121,742.25	13.5691
897,300	123,612.00	13.7760	121,755.80	13.5691
897,400	123,626.00	13.7760	121,770.20	13.5692
897,500	123,640.00	13.7760	121,784.60	13.5693
897,600	123,654.00	13.7761	121,798.20	13.5693
897,700	123,668.00	13.7761	121,812.60	13.5694
897,800	123,682.00	13.7761	121,826.15	13.5694
897,900	123,696.00	13.7761	121,840.55	13.5695
898,000	123,710.00	13.7762	121,854.10	13.5695
898,100	123,724.00	13.7762	121,868.50	13.5696
898,200	123,738.00	13.7762	121,882.10	13.5696
898,300	123,752.00	13.7762	121,896.50	13.5697
898,400	123,766.00	13.7763	121,910.05	13.5697
898,500	123,780.00	13.7763	121,924.45	13.5698
898,600	123,794.00	13.7763	121,938.00	13.5698
898,700	123,808.00	13.7763	121,952.40	13.5699
898,800	123,822.00	13.7764	121,966.00	13.5699
898,900	123,836.00	13.7764	121,980.40	13.5700
899,000	123,850.00	13.7764	121,993.95	13.5700
899,100	123,864.00	13.7764	122,008.35	13.5701
899,200	123,878.00	13.7765	122,021.90	13.5701
899,300	123,892.00	13.7765	122,036.30	13.5701
899,400	123,906.00	13.7765	122,049.90	13.5701
899,500	123,920.00	13.7765	122,064.30	13.5702
899,600	123,934.00	13.7766	122,077.85	13.5702
899,700	123,948.00	13.7766	122,092.25	13.5703
899,800	123,962.00	13.7766	122,105.80	13.5703
899,900	123,976.00	13.7766	122,120.20	13.5704
900,000	123,990.00	13.7767	122,134.60	13.5705
900,100	124,004.00	13.7767	122,148.20	13.5705
900,200	124,018.00	13.7767	122,162.60	13.5706
900,300	124,032.00	13.7767	122,176.15	13.5706

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
900,400	124,046.00	13.7768	122,190.55	13.5707
900,500	124,060.00	13.7768	122,204.10	13.5707
900,600	124,074.00	13.7768	122,218.50	13.5708
900,700	124,088.00	13.7768	122,232.10	13.5708
900,800	124,102.00	13.7769	122,246.50	13.5709
900,900	124,116.00	13.7769	122,260.05	13.5709
901,000	124,130.00	13.7769	122,274.45	13.5710
901,100	124,144.00	13.7769	122,288.00	13.5710
901,200	124,158.00	13.7770	122,302.40	13.5711
901,300	124,172.00	13.7770	122,316.00	13.5711
901,400	124,186.00	13.7770	122,330.40	13.5712
901,500	124,200.00	13.7770	122,343.95	13.5712
901,600	124,214.00	13.7771	122,358.35	13.5712
901,700	124,228.00	13.7771	122,371.90	13.5712
901,800	124,242.00	13.7771	122,386.30	13.5713
901,900	124,256.00	13.7771	122,399.90	13.5713
902,000	124,270.00	13.7772	122,414.30	13.5714
902,100	124,284.00	13.7772	122,427.85	13.5714
902,200	124,298.00	13.7772	122,442.25	13.5715
902,300	124,312.00	13.7772	122,455.80	13.5715
902,400	124,326.00	13.7773	122,470.20	13.5716
902,500	124,340.00	13.7773	122,484.60	13.5717
902,600	124,354.00	13.7773	122,498.20	13.5717
902,700	124,368.00	13.7773	122,512.60	13.5718
902,800	124,382.00	13.7774	122,526.15	13.5718
902,900	124,396.00	13.7774	122,540.55	13.5719
903,000	124,410.00	13.7774	122,554.10	13.5719
903,100	124,424.00	13.7774	122,568.50	13.5720
903,200	124,438.00	13.7775	122,582.10	13.5720
903,300	124,452.00	13.7775	122,596.50	13.5721
903,400	124,466.00	13.7775	122,610.05	13.5721
903,500	124,480.00	13.7775	122,624.45	13.5722
903,600	124,494.00	13.7776	122,638.00	13.5722
903,700	124,508.00	13.7776	122,652.40	13.5722
903,800	124,522.00	13.7776	122,666.00	13.5722
903,900	124,536.00	13.7776	122,680.40	13.5723
904,000	124,550.00	13.7777	122,693.95	13.5723
904,100	124,564.00	13.7777	122,708.35	13.5724

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Imposable	Impôt dû	Taux 0/0	Impôt dû
904,200	124,578.00	13.7777	122,721.90	13.5724
904,300	124,592.00	13.7777	122,736.30	13.5725
904,400	124,606.00	13.7778	122,749.90	13.5725
904,500	124,620.00	13.7778	122,764.30	13.5726
904,600	124,634.00	13.7778	122,777.85	13.5726
904,700	124,648.00	13.7778	122,792.25	13.5727
904,800	124,662.00	13.7779	122,805.85	13.5727
904,900	124,676.00	13.7779	122,820.20	13.5728
905,000	124,690.00	13.7779	122,834.60	13.5729
905,100	124,704.00	13.7779	122,848.20	13.5729
905,200	124,718.00	13.7779	122,862.60	13.5730
905,300	124,732.00	13.7780	122,876.15	13.5730
905,400	124,746.00	13.7780	122,890.55	13.5731
905,500	124,760.00	13.7780	122,904.10	13.5731
905,600	124,774.00	13.7780	122,918.50	13.5732
905,700	124,788.00	13.7781	122,932.10	13.5732
905,800	124,802.00	13.7781	122,946.50	13.5732
905,900	124,816.00	13.7781	122,960.05	13.5732
906,000	124,830.00	13.7781	122,974.45	13.5733
906,100	124,844.00	13.7782	122,988.00	13.5733
906,200	124,858.00	13.7782	123,002.40	13.5734
906,300	124,872.00	13.7782	123,016.00	13.5734
906,400	124,886.00	13.7782	123,030.40	13.5735
906,500	124,900.00	13.7783	123,043.95	13.5735
906,600	124,914.00	13.7783	123,058.35	13.5736
906,700	124,928.00	13.7783	123,071.95	13.5736
906,800	124,942.00	13.7783	123,086.30	13.5737
906,900	124,956.00	13.7784	123,099.90	13.5737
907,000	124,970.00	13.7784	123,114.30	13.5738
907,100	124,984.00	13.7784	123,127.85	13.5738
907,200	124,998.00	13.7784	123,142.25	13.5739
907,300	125,012.00	13.7785	123,155.85	13.5739
907,400	125,026.00	13.7785	123,170.20	13.5740
907,500	125,040.00	13.7785	123,184.60	13.5741
907,600	125,054.00	13.7785	123,198.20	13.5741
907,700	125,068.00	13.7786	123,212.60	13.5742
907,800	125,082.00	13.7786	123,226.15	13.5742
907,900	125,096.00	13.7786	123,240.55	13.5742

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
908,000	125,110.00	13.7786	123,254.10	13.5742
908,100	125,124.00	13.7787	123,268.50	13.5743
908,200	125,138.00	13.7787	123,282.10	13.5743
908,300	125,152.00	13.7787	123,296.50	13.5744
908,400	125,166.00	13.7787	123,310.05	13.5744
908,500	125,180.00	13.7788	123,324.45	13.5745
908,600	125,194.00	13.7788	123,338.05	13.5745
908,700	125,208.00	13.7788	123,352.40	13.5746
908,800	125,222.00	13.7788	123,366.00	13.5746
908,900	125,236.00	13.7789	123,380.40	13.5747
909,000	125,250.00	13.7789	123,393.95	13.5747
909,100	125,264.00	13.7789	123,408.35	13.5748
909,200	125,278.00	13.7789	123,421.95	13.5748
909,300	125,292.00	13.7790	123,436.30	13.5749
909,400	125,306.00	13.7790	123,449.90	13.5749
909,500	125,320.00	13.7790	123,464.30	13.5750
909,600	125,334.00	13.7790	123,477.85	13.5750
909,700	125,348.00	13.7790	123,492.25	13.5751
909,800	125,362.00	13.7791	123,505.85	13.5751
909,900	125,376.00	13.7791	123,520.20	13.5751
910,000	125,390.00	13.7791	123,534.60	13.5752
910,100	125,404.00	13.7791	123,548.20	13.5752
910,200	125,418.00	13.7792	123,562.60	13.5753
910,300	125,432.00	13.7792	123,576.15	13.5753
910,400	125,446.00	13.7792	123,590.55	13.5754
910,500	125,460.00	13.7792	123,604.15	13.5754
910,600	125,474.00	13.7793	123,618.50	13.5755
910,700	125,488.00	13.7793	123,632.10	13.5755
910,800	125,502.00	13.7793	123,646.50	13.5756
910,900	125,516.00	13.7793	123,660.05	13.5756
911,000	125,530.00	13.7794	123,674.45	13.5757
911,100	125,544.00	13.7794	123,688.05	13.5757
911,200	125,558.00	13.7794	123,702.40	13.5758
911,300	125,572.00	13.7794	123,716.00	13.5758
911,400	125,586.00	13.7795	123,730.40	13.5759
911,500	125,600.00	13.7795	123,743.95	13.5759
911,600	125,614.00	13.7795	123,758.35	13.5759
911,700	125,628.00	13.7795	123,771.95	13.5759

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Imposable	Impôt dû	Taux 0/0	Impôt dû
911,800	125,642.00	13.7796	123,786.30	13.5760
911,900	125,656.00	13.7796	123,799.90	13.5760
912,000	125,670.00	13.7796	123,814.30	13.5761
912,100	125,684.00	13.7796	123,827.85	13.5761
912,200	125,698.00	13.7797	123,842.25	13.5762
912,300	125,712.00	13.7797	123,855.85	13.5762
912,400	125,726.00	13.7797	123,870.20	13.5763
912,500	125,740.00	13.7797	123,884.60	13.5764
912,600	125,754.00	13.7798	123,898.20	13.5764
912,700	125,768.00	13.7798	123,912.60	13.5765
912,800	125,782.00	13.7798	123,926.15	13.5765
912,900	125,796.00	13.7798	123,940.55	13.5766
913,000	125,810.00	13.7798	123,954.15	13.5766
913,100	125,824.00	13.7799	123,968.50	13.5767
913,200	125,838.00	13.7799	123,982.10	13.5767
913,300	125,852.00	13.7799	123,996.50	13.5768
913,400	125,866.00	13.7799	124,010.05	13.5768
913,500	125,880.00	13.7800	124,024.45	13.5768
913,600	125,894.00	13.7800	124,038.05	13.5768
913,700	125,908.00	13.7800	124,052.40	13.5769
913,800	125,922.00	13.7800	124,066.00	13.5769
913,900	125,936.00	13.7801	124,080.40	13.5770
914,000	125,950.00	13.7801	124,093.95	13.5770
914,100	125,964.00	13.7801	124,108.35	13.5771
914,200	125,978.00	13.7801	124,121.95	13.5771
914,300	125,992.00	13.7802	124,136.30	13.5772
914,400	126,006.00	13.7802	124,149.90	13.5772
914,500	126,020.00	13.7802	124,164.30	13.5773
914,600	126,034.00	13.7802	124,177.85	13.5773
914,700	126,048.00	13.7803	124,192.25	13.5774
914,800	126,062.00	13.7803	124,205.85	13.5774
914,900	126,076.00	13.7803	124,220.25	13.5775
915,000	126,090.00	13.7803	124,234.60	13.5776
915,100	126,104.00	13.7804	124,248.20	13.5776
915,200	126,118.00	13.7804	124,262.60	13.5776
915,300	126,132.00	13.7804	124,276.15	13.5776
915,400	126,146.00	13.7804	124,290.55	13.5777
915,500	126,160.00	13.7804	124,304.15	13.5777

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Imposable	Impôt dû	Taux 0/0	Impôt dû
915,600	126,174.00	13.7805	124,318.50	13.5778
915,700	126,188.00	13.7805	124,332.10	13.5778
915,800	126,202.00	13.7805	124,346.50	13.5779
915,900	126,216.00	13.7805	124,360.05	13.5779
916,000	126,230.00	13.7806	124,374.45	13.5780
916,100	126,244.00	13.7806	124,388.05	13.5780
916,200	126,258.00	13.7806	124,402.40	13.5781
916,300	126,272.00	13.7806	124,416.00	13.5781
916,400	126,286.00	13.7807	124,430.40	13.5782
916,500	126,300.00	13.7807	124,443.95	13.5782
916,600	126,314.00	13.7807	124,458.35	13.5783
916,700	126,328.00	13.7807	124,471.95	13.5783
916,800	126,342.00	13.7808	124,486.30	13.5784
916,900	126,356.00	13.7808	124,499.90	13.5784
917,000	126,370.00	13.7808	124,514.30	13.5784
917,100	126,384.00	13.7808	124,527.85	13.5784
917,200	126,398.00	13.7809	124,542.25	13.5785
917,300	126,412.00	13.7809	124,555.85	13.5785
917,400	126,426.00	13.7809	124,570.25	13.5786
917,500	126,440.00	13.7809	124,584.60	13.5787
917,600	126,454.00	13.7810	124,598.20	13.5787
917,700	126,468.00	13.7810	124,612.60	13.5788
917,800	126,482.00	13.7810	124,626.15	13.5788
917,900	126,496.00	13.7810	124,640.55	13.5789
918,000	126,510.00	13.7810	124,654.15	13.5789
918,100	126,524.00	13.7811	124,668.50	13.5790
918,200	126,538.00	13.7811	124,682.10	13.5790
918,300	126,552.00	13.7811	124,696.50	13.5791
918,400	126,566.00	13.7811	124,710.05	13.5791
918,500	126,580.00	13.7812	124,724.45	13.5791
918,600	126,594.00	13.7812	124,738.05	13.5791
918,700	126,608.00	13.7812	124,752.40	13.5792
918,800	126,622.00	13.7812	124,766.00	13.5792
918,900	126,636.00	13.7813	124,780.40	13.5793
919,000	126,650.00	13.7813	124,793.95	13.5793
919,100	126,664.00	13.7813	124,808.35	13.5794
919,200	126,678.00	13.7813	124,821.95	13.5794
919,300	126,692.00	13.7814	124,836.30	13.5795



**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Imposable	Impôt dû	Taux 0/0	Impôt dû
919,400	126,706.00	13.7814	124,849.90	13.5795
919,500	126,720.00	13.7814	124,864.30	13.5796
919,600	126,734.00	13.7814	124,877.85	13.5796
919,700	126,748.00	13.7815	124,892.25	13.5797
919,800	126,762.00	13.7815	124,905.85	13.5797
919,900	126,776.00	13.7815	124,920.25	13.5798
920,000	126,790.00	13.7815	124,934.60	13.5798
920,100	126,804.00	13.7815	124,948.20	13.5798
920,200	126,818.00	13.7816	124,962.60	13.5799
920,300	126,832.00	13.7816	124,976.15	13.5799
920,400	126,846.00	13.7816	124,990.55	13.5800
920,500	126,860.00	13.7816	125,004.15	13.5800
920,600	126,874.00	13.7817	125,018.50	13.5801
920,700	126,888.00	13.7817	125,032.10	13.5801
920,800	126,902.00	13.7817	125,046.50	13.5802
920,900	126,916.00	13.7817	125,060.05	13.5802
921,000	126,930.00	13.7818	125,074.45	13.5803
921,100	126,944.00	13.7818	125,088.05	13.5803
921,200	126,958.00	13.7818	125,102.40	13.5804
921,300	126,972.00	13.7818	125,116.00	13.5804
921,400	126,986.00	13.7819	125,130.40	13.5805
921,500	127,000.00	13.7819	125,143.95	13.5805
921,600	127,014.00	13.7819	125,158.35	13.5806
921,700	127,028.00	13.7819	125,171.95	13.5806
921,800	127,042.00	13.7819	125,186.35	13.5806
921,900	127,056.00	13.7820	125,199.90	13.5806
922,000	127,070.00	13.7820	125,214.30	13.5807
922,100	127,084.00	13.7820	125,227.85	13.5807
922,200	127,098.00	13.7820	125,242.25	13.5808
922,300	127,112.00	13.7821	125,255.85	13.5808
922,400	127,126.00	13.7821	125,270.25	13.5809
922,500	127,140.00	13.7821	125,284.60	13.5810
922,600	127,154.00	13.7821	125,298.20	13.5810
922,700	127,168.00	13.7822	125,312.60	13.5811
922,800	127,182.00	13.7822	125,326.15	13.5811
922,900	127,196.00	13.7822	125,340.55	13.5812
923,000	127,210.00	13.7822	125,354.15	13.5812
923,100	127,224.00	13.7823	125,368.50	13.5813

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Imposable	Impôt dû	Taux 0/0	Impôt dû
923,200	127,238.00	13.7823	125,382.10	13.5813
923,300	127,252.00	13.7823	125,396.50	13.5813
923,400	127,266.00	13.7823	125,410.05	13.5813
923,500	127,280.00	13.7823	125,424.45	13.5814
923,600	127,294.00	13.7824	125,438.05	13.5814
923,700	127,308.00	13.7824	125,452.40	13.5815
923,800	127,322.00	13.7824	125,466.00	13.5815
923,900	127,336.00	13.7824	125,480.40	13.5816
924,000	127,350.00	13.7825	125,493.95	13.5816
924,100	127,364.00	13.7825	125,508.35	13.5817
924,200	127,378.00	13.7825	125,521.95	13.5817
924,300	127,392.00	13.7825	125,536.35	13.5818
924,400	127,406.00	13.7826	125,549.90	13.5818
924,500	127,420.00	13.7826	125,564.30	13.5819
924,600	127,434.00	13.7826	125,577.90	13.5819
924,700	127,448.00	13.7826	125,592.25	13.5819
924,800	127,462.00	13.7827	125,605.85	13.5819
924,900	127,476.00	13.7827	125,620.25	13.5820
925,000	127,490.00	13.7827	125,634.60	13.5821
925,100	127,504.00	13.7827	125,648.20	13.5821
925,200	127,518.00	13.7827	125,662.60	13.5822
925,300	127,532.00	13.7828	125,676.15	13.5822
925,400	127,546.00	13.7828	125,690.55	13.5823
925,500	127,560.00	13.7828	125,704.15	13.5823
925,600	127,574.00	13.7828	125,718.50	13.5824
925,700	127,588.00	13.7829	125,732.10	13.5824
925,800	127,602.00	13.7829	125,746.50	13.5825
925,900	127,616.00	13.7829	125,760.05	13.5825
926,000	127,630.00	13.7829	125,774.45	13.5826
926,100	127,644.00	13.7830	125,788.05	13.5826
926,200	127,658.00	13.7830	125,802.40	13.5826
926,300	127,672.00	13.7830	125,816.00	13.5826
926,400	127,686.00	13.7830	125,830.40	13.5827
926,500	127,700.00	13.7831	125,843.95	13.5827
926,600	127,714.00	13.7831	125,858.35	13.5828
926,700	127,728.00	13.7831	125,871.95	13.5828
926,800	127,742.00	13.7831	125,886.35	13.5829
926,900	127,756.00	13.7831	125,899.90	13.5829

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
927,000	127,770.00	13.7832	125,914.30	13.5830
927,100	127,784.00	13.7832	125,927.90	13.5830
927,200	127,798.00	13.7832	125,942.25	13.5831
927,300	127,812.00	13.7832	125,955.85	13.5831
927,400	127,826.00	13.7833	125,970.25	13.5832
927,500	127,840.00	13.7833	125,984.60	13.5832
927,600	127,854.00	13.7833	125,998.20	13.5832
927,700	127,868.00	13.7833	126,012.60	13.5833
927,800	127,882.00	13.7834	126,026.15	13.5833
927,900	127,896.00	13.7834	126,040.55	13.5834
928,000	127,910.00	13.7834	126,054.15	13.5834
928,100	127,924.00	13.7834	126,068.50	13.5835
928,200	127,938.00	13.7835	126,082.10	13.5835
928,300	127,952.00	13.7835	126,096.50	13.5836
928,400	127,966.00	13.7835	126,110.05	13.5836
928,500	127,980.00	13.7835	126,124.45	13.5837
928,600	127,994.00	13.7835	126,138.05	13.5837
928,700	128,008.00	13.7836	126,152.40	13.5838
928,800	128,022.00	13.7836	126,166.00	13.5838
928,900	128,036.00	13.7836	126,180.40	13.5839
929,000	128,050.00	13.7836	126,194.00	13.5839
929,100	128,064.00	13.7837	126,208.35	13.5839
929,200	128,078.00	13.7837	126,221.95	13.5839
929,300	128,092.00	13.7837	126,236.35	13.5840
929,400	128,106.00	13.7837	126,249.90	13.5840
929,500	128,120.00	13.7838	126,264.30	13.5841
929,600	128,134.00	13.7838	126,277.90	13.5841
929,700	128,148.00	13.7838	126,292.25	13.5842
929,800	128,162.00	13.7838	126,305.85	13.5842
929,900	128,176.00	13.7838	126,320.25	13.5843
930,000	128,190.00	13.7839	126,334.60	13.5844
930,100	128,204.00	13.7839	126,348.20	13.5844
930,200	128,218.00	13.7839	126,362.60	13.5845
930,300	128,232.00	13.7839	126,376.15	13.5845
930,400	128,246.00	13.7840	126,390.55	13.5845
930,500	128,260.00	13.7840	126,404.15	13.5845
930,600	128,274.00	13.7840	126,418.50	13.5846
930,700	128,288.00	13.7840	126,432.10	13.5846

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Imposable	Impôt dû	Taux 0/0	Impôt dû
930,800	128,302.00	13.7841	126,446.50	13.5847
930,900	128,316.00	13.7841	126,460.05	13.5847
931,000	128,330.00	13.7841	126,474.45	13.5848
931,100	128,344.00	13.7841	126,488.05	13.5848
931,200	128,358.00	13.7841	126,502.40	13.5849
931,300	128,372.00	13.7842	126,516.00	13.5849
931,400	128,386.00	13.7842	126,530.40	13.5850
931,500	128,400.00	13.7842	126,544.00	13.5850
931,600	128,414.00	13.7842	126,558.35	13.5851
931,700	128,428.00	13.7843	126,571.95	13.5851
931,800	128,442.00	13.7843	126,586.35	13.5851
931,900	128,456.00	13.7843	126,599.90	13.5851
932,000	128,470.00	13.7843	126,614.30	13.5852
932,100	128,484.00	13.7844	126,627.90	13.5852
932,200	128,498.00	13.7844	126,642.25	13.5853
932,300	128,512.00	13.7844	126,655.85	13.5853
932,400	128,526.00	13.7844	126,670.25	13.5854
932,500	128,540.00	13.7845	126,684.60	13.5855
932,600	128,554.00	13.7845	126,698.20	13.5855
932,700	128,568.00	13.7845	126,712.60	13.5856
932,800	128,582.00	13.7845	126,726.15	13.5856
932,900	128,596.00	13.7845	126,740.55	13.5857
933,000	128,610.00	13.7846	126,754.15	13.5857
933,100	128,624.00	13.7846	126,768.50	13.5857
933,200	128,638.00	13.7846	126,782.10	13.5857
933,300	128,652.00	13.7846	126,796.50	13.5858
933,400	128,666.00	13.7847	126,810.05	13.5858
933,500	128,680.00	13.7847	126,824.45	13.5859
933,600	128,694.00	13.7847	126,838.05	13.5859
933,700	128,708.00	13.7847	126,852.40	13.5860
933,800	128,722.00	13.7848	126,866.00	13.5860
933,900	128,736.00	13.7848	126,880.40	13.5861
934,000	128,750.00	13.7848	126,894.00	13.5861
934,100	128,764.00	13.7848	126,908.35	13.5862
934,200	128,778.00	13.7848	126,921.95	13.5862
934,300	128,792.00	13.7849	126,936.35	13.5862
934,400	128,806.00	13.7849	126,949.90	13.5862
934,500	128,820.00	13.7849	126,964.30	13.5863

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Imposable	Impôt dû	Taux 0/0	Impôt dû
934,600	128,834.00	13.7849	126,977.90	13.5863
934,700	128,848.00	13.7850	126,992.25	13.5864
934,800	128,862.00	13.7850	127,005.85	13.5864
934,900	128,876.00	13.7850	127,020.25	13.5865
935,000	128,890.00	13.7850	127,034.60	13.5866
935,100	128,904.00	13.7850	127,048.20	13.5866
935,200	128,918.00	13.7851	127,062.60	13.5867
935,300	128,932.00	13.7851	127,076.15	13.5867
935,400	128,946.00	13.7851	127,090.55	13.5868
935,500	128,960.00	13.7851	127,104.15	13.5868
935,600	128,974.00	13.7852	127,118.50	13.5868
935,700	128,988.00	13.7852	127,132.10	13.5868
935,800	129,002.00	13.7852	127,146.50	13.5869
935,900	129,016.00	13.7852	127,160.10	13.5869
936,000	129,030.00	13.7853	127,174.45	13.5870
936,100	129,044.00	13.7853	127,188.05	13.5870
936,200	129,058.00	13.7853	127,202.40	13.5871
936,300	129,072.00	13.7853	127,216.00	13.5871
936,400	129,086.00	13.7853	127,230.40	13.5872
936,500	129,100.00	13.7854	127,244.00	13.5872
936,600	129,114.00	13.7854	127,258.35	13.5873
936,700	129,128.00	13.7854	127,271.95	13.5873
936,800	129,142.00	13.7854	127,286.35	13.5874
936,900	129,156.00	13.7855	127,299.90	13.5874
937,000	129,170.00	13.7855	127,314.30	13.5874
937,100	129,184.00	13.7855	127,327.90	13.5874
937,200	129,198.00	13.7855	127,342.25	13.5875
937,300	129,212.00	13.7856	127,355.85	13.5875
937,400	129,226.00	13.7856	127,370.25	13.5876
937,500	129,240.00	13.7856	127,384.60	13.5877
937,600	129,254.00	13.7856	127,398.20	13.5877
937,700	129,268.00	13.7856	127,412.60	13.5878
937,800	129,282.00	13.7857	127,426.15	13.5878
937,900	129,296.00	13.7857	127,440.55	13.5879
938,000	129,310.00	13.7857	127,454.15	13.5879
938,100	129,324.00	13.7857	127,468.50	13.5879
938,200	129,338.00	13.7858	127,482.10	13.5879
938,300	129,352.00	13.7858	127,496.50	13.5880

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
938,400	129,366.00	13.7858	127,510.10	13.5880
938,500	129,380.00	13.7858	127,524.45	13.5881
938,600	129,394.00	13.7859	127,538.05	13.5881
938,700	129,408.00	13.7859	127,552.45	13.5882
938,800	129,422.00	13.7859	127,566.00	13.5882
938,900	129,436.00	13.7859	127,580.40	13.5883
939,000	129,450.00	13.7859	127,594.00	13.5883
939,100	129,464.00	13.7860	127,608.35	13.5884
939,200	129,478.00	13.7860	127,621.95	13.5884
939,300	129,492.00	13.7860	127,636.35	13.5885
939,400	129,506.00	13.7860	127,649.90	13.5885
939,500	129,520.00	13.7861	127,664.30	13.5885
939,600	129,534.00	13.7861	127,677.90	13.5885
939,700	129,548.00	13.7861	127,692.25	13.5886
939,800	129,562.00	13.7861	127,705.85	13.5886
939,900	129,576.00	13.7861	127,720.25	13.5887
940,000	129,590.00	13.7862	127,734.60	13.5888
940,100	129,604.00	13.7862	127,748.20	13.5888
940,200	129,618.00	13.7862	127,762.60	13.5889
940,300	129,632.00	13.7862	127,776.15	13.5889
940,400	129,646.00	13.7863	127,790.55	13.5890
940,500	129,660.00	13.7863	127,804.15	13.5890
940,600	129,674.00	13.7863	127,818.50	13.5890
940,700	129,688.00	13.7863	127,832.10	13.5890
940,800	129,702.00	13.7864	127,846.50	13.5891
940,900	129,716.00	13.7864	127,860.10	13.5891
941,000	129,730.00	13.7864	127,874.45	13.5892
941,100	129,744.00	13.7864	127,888.05	13.5892
941,200	129,758.00	13.7864	127,902.45	13.5893
941,300	129,772.00	13.7865	127,916.00	13.5893
941,400	129,786.00	13.7865	127,930.40	13.5894
941,500	129,800.00	13.7865	127,944.00	13.5894
941,600	129,814.00	13.7865	127,958.35	13.5895
941,700	129,828.00	13.7866	127,971.95	13.5895
941,800	129,842.00	13.7866	127,986.35	13.5895
941,900	129,856.00	13.7866	127,999.90	13.5895
942,000	129,870.00	13.7866	128,014.30	13.5896
942,100	129,884.00	13.7866	128,027.90	13.5896

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Imposable	Impôt dû	Taux 0/0	Impôt dû
942,200	129,898.00	13.7867	128,042.25	13.5897
942,300	129,912.00	13.7867	128,055.85	13.5897
942,400	129,926.00	13.7867	128,070.25	13.5898
942,500	129,940.00	13.7867	128,084.60	13.5899
942,600	129,954.00	13.7868	128,098.20	13.5899
942,700	129,968.00	13.7868	128,112.60	13.5900
942,800	129,982.00	13.7868	128,126.15	13.5900
942,900	129,996.00	13.7868	128,140.55	13.5900
943,000	130,010.00	13.7869	128,154.15	13.5900
943,100	130,024.00	13.7869	128,168.50	13.5901
943,200	130,038.00	13.7869	128,182.10	13.5901
943,300	130,052.00	13.7869	128,196.50	13.5902
943,400	130,066.00	13.7869	128,210.10	13.5902
943,500	130,080.00	13.7870	128,224.45	13.5903
943,600	130,094.00	13.7870	128,238.05	13.5903
943,700	130,108.00	13.7870	128,252.45	13.5904
943,800	130,122.00	13.7870	128,266.00	13.5904
943,900	130,136.00	13.7871	128,280.40	13.5905
944,000	130,150.00	13.7871	128,294.00	13.5905
944,100	130,164.00	13.7871	128,308.35	13.5905
944,200	130,178.00	13.7871	128,321.95	13.5905
944,300	130,192.00	13.7871	128,336.35	13.5906
944,400	130,206.00	13.7872	128,349.90	13.5906
944,500	130,220.00	13.7872	128,364.30	13.5907
944,600	130,234.00	13.7872	128,377.90	13.5907
944,700	130,248.00	13.7872	128,392.25	13.5908
944,800	130,262.00	13.7873	128,405.85	13.5908
944,900	130,276.00	13.7873	128,420.25	13.5909
945,000	130,290.00	13.7873	128,434.60	13.5910
945,100	130,304.00	13.7873	128,448.20	13.5910
945,200	130,318.00	13.7873	128,462.60	13.5910
945,300	130,332.00	13.7874	128,476.15	13.5910
945,400	130,346.00	13.7874	128,490.55	13.5911
945,500	130,360.00	13.7874	128,504.15	13.5911
945,600	130,374.00	13.7874	128,518.50	13.5912
945,700	130,388.00	13.7875	128,532.10	13.5912
945,800	130,402.00	13.7875	128,546.50	13.5913
945,900	130,416.00	13.7875	128,560.10	13.5913

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
946,000	130,430.00	13.7875	128,574.45	13.5914
946,100	130,444.00	13.7875	128,588.05	13.5914
946,200	130,458.00	13.7876	128,602.45	13.5915
946,300	130,472.00	13.7876	128,616.00	13.5915
946,400	130,486.00	13.7876	128,630.40	13.5915
946,500	130,500.00	13.7876	128,644.00	13.5915
946,600	130,514.00	13.7877	128,658.35	13.5916
946,700	130,528.00	13.7877	128,671.95	13.5916
946,800	130,542.00	13.7877	128,686.35	13.5917
946,900	130,556.00	13.7877	128,699.90	13.5917
947,000	130,570.00	13.7878	128,714.30	13.5918
947,100	130,584.00	13.7878	128,727.90	13.5918
947,200	130,598.00	13.7878	128,742.25	13.5919
947,300	130,612.00	13.7878	128,755.85	13.5919
947,400	130,626.00	13.7878	128,770.25	13.5920
947,500	130,640.00	13.7879	128,784.60	13.5920
947,600	130,654.00	13.7879	128,798.20	13.5920
947,700	130,668.00	13.7879	128,812.60	13.5921
947,800	130,682.00	13.7879	128,826.20	13.5921
947,900	130,696.00	13.7880	128,840.55	13.5922
948,000	130,710.00	13.7880	128,854.15	13.5922
948,100	130,724.00	13.7880	128,868.50	13.5923
948,200	130,738.00	13.7880	128,882.10	13.5923
948,300	130,752.00	13.7880	128,896.50	13.5924
948,400	130,766.00	13.7881	128,910.10	13.5924
948,500	130,780.00	13.7881	128,924.45	13.5925
948,600	130,794.00	13.7881	128,938.05	13.5925
948,700	130,808.00	13.7881	128,952.45	13.5925
948,800	130,822.00	13.7882	128,966.00	13.5925
948,900	130,836.00	13.7882	128,980.40	13.5926
949,000	130,850.00	13.7882	128,994.00	13.5926
949,100	130,864.00	13.7882	129,008.35	13.5927
949,200	130,878.00	13.7882	129,021.95	13.5927
949,300	130,892.00	13.7883	129,036.35	13.5928
949,400	130,906.00	13.7883	129,049.95	13.5928
949,500	130,920.00	13.7883	129,064.30	13.5929
949,600	130,934.00	13.7883	129,077.90	13.5929
949,700	130,948.00	13.7884	129,092.25	13.5930



**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
949,800	130,962.00	13.7884	129,105.85	13.5930
949,900	130,976.00	13.7884	129,120.25	13.5930
950,000	130,990.00	13.7884	129,134.60	13.5931
950,100	131,004.00	13.7884	129,148.20	13.5931
950,200	131,018.00	13.7885	129,162.60	13.5932
950,300	131,032.00	13.7885	129,176.20	13.5932
950,400	131,046.00	13.7885	129,190.55	13.5933
950,500	131,060.00	13.7885	129,204.15	13.5933
950,600	131,074.00	13.7886	129,218.50	13.5934
950,700	131,088.00	13.7886	129,232.10	13.5934
950,800	131,102.00	13.7886	129,246.50	13.5934
950,900	131,116.00	13.7886	129,260.10	13.5934
951,000	131,130.00	13.7886	129,274.45	13.5935
951,100	131,144.00	13.7887	129,288.05	13.5935
951,200	131,158.00	13.7887	129,302.45	13.5936
951,300	131,172.00	13.7887	129,316.00	13.5936
951,400	131,186.00	13.7887	129,330.40	13.5937
951,500	131,200.00	13.7888	129,344.00	13.5937
951,600	131,214.00	13.7888	129,358.35	13.5938
951,700	131,228.00	13.7888	129,371.95	13.5938
951,800	131,242.00	13.7888	129,386.35	13.5939
951,900	131,256.00	13.7888	129,399.95	13.5939
952,000	131,270.00	13.7889	129,414.30	13.5939
952,100	131,284.00	13.7889	129,427.90	13.5939
952,200	131,298.00	13.7889	129,442.25	13.5940
952,300	131,312.00	13.7889	129,455.85	13.5940
952,400	131,326.00	13.7890	129,470.25	13.5941
952,500	131,340.00	13.7890	129,484.60	13.5942
952,600	131,354.00	13.7890	129,498.20	13.5942
952,700	131,368.00	13.7890	129,512.60	13.5943
952,800	131,382.00	13.7890	129,526.20	13.5943
952,900	131,396.00	13.7891	129,540.55	13.5943
953,000	131,410.00	13.7891	129,554.15	13.5943
953,100	131,424.00	13.7891	129,568.50	13.5944
953,200	131,438.00	13.7891	129,582.10	13.5944
953,300	131,452.00	13.7892	129,596.50	13.5945
953,400	131,466.00	13.7892	129,610.10	13.5945
953,500	131,480.00	13.7892	129,624.45	13.5946

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Imposable	Impôt dû	Taux 0/0	Impôt dû
953,600	131,494.00	13.7892	129,638.05	13.5946
953,700	131,508.00	13.7892	129,652.45	13.5947
953,800	131,522.00	13.7893	129,666.00	13.5947
953,900	131,536.00	13.7893	129,680.40	13.5948
954,000	131,550.00	13.7893	129,694.00	13.5948
954,100	131,564.00	13.7893	129,708.35	13.5948
954,200	131,578.00	13.7894	129,721.95	13.5948
954,300	131,592.00	13.7894	129,736.35	13.5949
954,400	131,606.00	13.7894	129,749.95	13.5949
954,500	131,620.00	13.7894	129,764.30	13.5950
954,600	131,634.00	13.7894	129,777.90	13.5950
954,700	131,648.00	13.7895	129,792.25	13.5951
954,800	131,662.00	13.7895	129,805.85	13.5951
954,900	131,676.00	13.7895	129,820.25	13.5952
955,000	131,690.00	13.7895	129,834.60	13.5952
955,100	131,704.00	13.7896	129,848.20	13.5952
955,200	131,718.00	13.7896	129,862.60	13.5953
955,300	131,732.00	13.7896	129,876.20	13.5953
955,400	131,746.00	13.7896	129,890.55	13.5954
955,500	131,760.00	13.7896	129,904.15	13.5954
955,600	131,774.00	13.7897	129,918.50	13.5955
955,700	131,788.00	13.7897	129,932.10	13.5955
955,800	131,802.00	13.7897	129,946.50	13.5956
955,900	131,816.00	13.7897	129,960.10	13.5956
956,000	131,830.00	13.7897	129,974.45	13.5957
956,100	131,844.00	13.7898	129,988.05	13.5957
956,200	131,858.00	13.7898	130,002.45	13.5957
956,300	131,872.00	13.7898	130,016.00	13.5957
956,400	131,886.00	13.7898	130,030.40	13.5958
956,500	131,900.00	13.7899	130,044.00	13.5958
956,600	131,914.00	13.7899	130,058.35	13.5959
956,700	131,928.00	13.7899	130,071.95	13.5959
956,800	131,942.00	13.7899	130,086.35	13.5960
956,900	131,956.00	13.7899	130,099.95	13.5960
957,000	131,970.00	13.7900	130,114.30	13.5961
957,100	131,984.00	13.7900	130,127.90	13.5961
957,200	131,998.00	13.7900	130,142.25	13.5961
957,300	132,012.00	13.7900	130,155.85	13.5961

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
957,400	132,026.00	13.7901	130,170.25	13.5962
957,500	132,040.00	13.7901	130,184.60	13.5963
957,600	132,054.00	13.7901	130,198.20	13.5963
957,700	132,068.00	13.7901	130,212.60	13.5964
957,800	132,082.00	13.7901	130,226.20	13.5964
957,900	132,096.00	13.7902	130,240.55	13.5965
958,000	132,110.00	13.7902	130,254.15	13.5965
958,100	132,124.00	13.7902	130,268.50	13.5965
958,200	132,138.00	13.7902	130,282.10	13.5965
958,300	132,152.00	13.7903	130,296.50	13.5966
958,400	132,166.00	13.7903	130,310.10	13.5966
958,500	132,180.00	13.7903	130,324.45	13.5967
958,600	132,194.00	13.7903	130,338.05	13.5967
958,700	132,208.00	13.7903	130,352.45	13.5968
958,800	132,222.00	13.7904	130,366.05	13.5968
958,900	132,236.00	13.7904	130,380.40	13.5969
959,000	132,250.00	13.7904	130,394.00	13.5969
959,100	132,264.00	13.7904	130,408.35	13.5970
959,200	132,278.00	13.7905	130,421.95	13.5970
959,300	132,292.00	13.7905	130,436.35	13.5970
959,400	132,306.00	13.7905	130,449.95	13.5970
959,500	132,320.00	13.7905	130,464.30	13.5971
959,600	132,334.00	13.7905	130,477.90	13.5971
959,700	132,348.00	13.7906	130,492.25	13.5972
959,800	132,362.00	13.7906	130,505.85	13.5972
959,900	132,376.00	13.7906	130,520.25	13.5973
960,000	132,390.00	13.7906	130,534.60	13.5974
960,100	132,404.00	13.7906	130,548.20	13.5974
960,200	132,418.00	13.7907	130,562.60	13.5974
960,300	132,432.00	13.7907	130,576.20	13.5974
960,400	132,446.00	13.7907	130,590.55	13.5975
960,500	132,460.00	13.7907	130,604.15	13.5975
960,600	132,474.00	13.7908	130,618.50	13.5976
960,700	132,488.00	13.7908	130,632.10	13.5976
960,800	132,502.00	13.7908	130,646.50	13.5977
960,900	132,516.00	13.7908	130,660.10	13.5977
961,000	132,530.00	13.7908	130,674.45	13.5978
961,100	132,544.00	13.7909	130,688.05	13.5978

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
961,200	132,558.00	13.7909	130,702.45	13.5978
961,300	132,572.00	13.7909	130,716.05	13.5978
961,400	132,586.00	13.7909	130,730.40	13.5979
961,500	132,600.00	13.7910	130,744.00	13.5979
961,600	132,614.00	13.7910	130,758.35	13.5980
961,700	132,628.00	13.7910	130,771.95	13.5980
961,800	132,642.00	13.7910	130,786.35	13.5981
961,900	132,656.00	13.7910	130,799.95	13.5981
962,000	132,670.00	13.7911	130,814.30	13.5982
962,100	132,684.00	13.7911	130,827.90	13.5982
962,200	132,698.00	13.7911	130,842.30	13.5982
962,300	132,712.00	13.7911	130,855.85	13.5982
962,400	132,726.00	13.7911	130,870.25	13.5983
962,500	132,740.00	13.7912	130,884.60	13.5984
962,600	132,754.00	13.7912	130,898.20	13.5984
962,700	132,768.00	13.7912	130,912.60	13.5985
962,800	132,782.00	13.7912	130,926.20	13.5985
962,900	132,796.00	13.7913	130,940.55	13.5986
963,000	132,810.00	13.7913	130,954.15	13.5986
963,100	132,824.00	13.7913	130,968.50	13.5986
963,200	132,838.00	13.7913	130,982.10	13.5986
963,300	132,852.00	13.7913	130,996.50	13.5987
963,400	132,866.00	13.7914	131,010.10	13.5987
963,500	132,880.00	13.7914	131,024.45	13.5988
963,600	132,894.00	13.7914	131,038.05	13.5988
963,700	132,908.00	13.7914	131,052.45	13.5989
963,800	132,922.00	13.7915	131,066.05	13.5989
963,900	132,936.00	13.7915	131,080.40	13.5990
964,000	132,950.00	13.7915	131,094.00	13.5990
964,100	132,964.00	13.7915	131,108.35	13.5990
964,200	132,978.00	13.7915	131,121.95	13.5990
964,300	132,992.00	13.7916	131,136.35	13.5991
964,400	133,006.00	13.7916	131,149.95	13.5991
964,500	133,020.00	13.7916	131,164.30	13.5992
964,600	133,034.00	13.7916	131,177.90	13.5992
964,700	133,048.00	13.7916	131,192.30	13.5993
964,800	133,062.00	13.7917	131,205.90	13.5993
964,900	133,076.00	13.7917	131,220.25	13.5994

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
965,000	133,090.00	13.7917	131,234.60	13.5994
965,100	133,104.00	13.7917	131,248.20	13.5994
965,200	133,118.00	13.7918	131,262.60	13.5995
965,300	133,132.00	13.7918	131,276.20	13.5995
965,400	133,146.00	13.7918	131,290.55	13.5996
965,500	133,160.00	13.7918	131,304.15	13.5996
965,600	133,174.00	13.7918	131,318.50	13.5997
965,700	133,188.00	13.7919	131,332.10	13.5997
965,800	133,202.00	13.7919	131,346.50	13.5998
965,900	133,216.00	13.7919	131,360.10	13.5998
966,000	133,230.00	13.7919	131,374.45	13.5998
966,100	133,244.00	13.7919	131,388.05	13.5998
966,200	133,258.00	13.7920	131,402.45	13.5999
966,300	133,272.00	13.7920	131,416.05	13.5999
966,400	133,286.00	13.7920	131,430.40	13.6000
966,500	133,300.00	13.7920	131,444.00	13.6000
966,600	133,314.00	13.7921	131,458.35	13.6001
966,700	133,328.00	13.7921	131,471.95	13.6001
966,800	133,342.00	13.7921	131,486.35	13.6002
966,900	133,356.00	13.7921	131,499.95	13.6002
967,000	133,370.00	13.7921	131,514.30	13.6002
967,100	133,384.00	13.7922	131,527.90	13.6002
967,200	133,398.00	13.7922	131,542.30	13.6003
967,300	133,412.00	13.7922	131,555.90	13.6003
967,400	133,426.00	13.7922	131,570.25	13.6004
967,500	133,440.00	13.7922	131,584.60	13.6005
967,600	133,454.00	13.7923	131,598.20	13.6005
967,700	133,468.00	13.7923	131,612.60	13.6006
967,800	133,482.00	13.7923	131,626.20	13.6006
967,900	133,496.00	13.7923	131,640.55	13.6006
968,000	133,510.00	13.7924	131,654.15	13.6006
968,100	133,524.00	13.7924	131,668.50	13.6007
968,200	133,538.00	13.7924	131,682.10	13.6007
968,300	133,552.00	13.7924	131,696.50	13.6008
968,400	133,566.00	13.7924	131,710.10	13.6008
968,500	133,580.00	13.7925	131,724.45	13.6009
968,600	133,594.00	13.7925	131,738.05	13.6009
968,700	133,608.00	13.7925	131,752.45	13.6010

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
968,800	133,622.00	13.7925	131,766.05	13.6010
968,900	133,636.00	13.7925	131,780.40	13.6010
969,000	133,650.00	13.7926	131,794.00	13.6010
969,100	133,664.00	13.7926	131,808.35	13.6011
969,200	133,678.00	13.7926	131,821.95	13.6011
969,300	133,692.00	13.7926	131,836.35	13.6012
969,400	133,706.00	13.7927	131,849.95	13.6012
969,500	133,720.00	13.7927	131,864.30	13.6013
969,600	133,734.00	13.7927	131,877.90	13.6013
969,700	133,748.00	13.7927	131,892.30	13.6013
969,800	133,762.00	13.7927	131,905.90	13.6013
969,900	133,776.00	13.7928	131,920.25	13.6014
970,000	133,790.00	13.7928	131,934.60	13.6015
970,100	133,804.00	13.7928	131,948.20	13.6015
970,200	133,818.00	13.7928	131,962.60	13.6016
970,300	133,832.00	13.7928	131,976.20	13.6016
970,400	133,846.00	13.7929	131,990.55	13.6017
970,500	133,860.00	13.7929	132,004.15	13.6017
970,600	133,874.00	13.7929	132,018.50	13.6017
970,700	133,888.00	13.7929	132,032.15	13.6017
970,800	133,902.00	13.7930	132,046.50	13.6018
970,900	133,916.00	13.7930	132,060.10	13.6018
971,000	133,930.00	13.7930	132,074.45	13.6019
971,100	133,944.00	13.7930	132,088.05	13.6019
971,200	133,958.00	13.7930	132,102.45	13.6020
971,300	133,972.00	13.7931	132,116.05	13.6020
971,400	133,986.00	13.7931	132,130.40	13.6021
971,500	134,000.00	13.7931	132,144.00	13.6021
971,600	134,014.00	13.7931	132,158.35	13.6021
971,700	134,028.00	13.7931	132,171.95	13.6021
971,800	134,042.00	13.7932	132,186.35	13.6022
971,900	134,056.00	13.7932	132,199.95	13.6022
972,000	134,070.00	13.7932	132,214.30	13.6023
972,100	134,084.00	13.7932	132,227.90	13.6023
972,200	134,098.00	13.7933	132,242.30	13.6024
972,300	134,112.00	13.7933	132,255.90	13.6024
972,400	134,126.00	13.7933	132,270.25	13.6025
972,500	134,140.00	13.7933	132,284.60	13.6025

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
972,600	134,154.00	13.7933	132,298.20	13.6025
972,700	134,168.00	13.7934	132,312.60	13.6026
972,800	134,182.00	13.7934	132,326.20	13.6026
972,900	134,196.00	13.7934	132,340.55	13.6027
973,000	134,210.00	13.7934	132,354.15	13.6027
973,100	134,224.00	13.7934	132,368.50	13.6028
973,200	134,238.00	13.7935	132,382.15	13.6028
973,300	134,252.00	13.7935	132,396.50	13.6028
973,400	134,266.00	13.7935	132,410.10	13.6028
973,500	134,280.00	13.7935	132,424.45	13.6029
973,600	134,294.00	13.7935	132,438.05	13.6029
973,700	134,308.00	13.7936	132,452.45	13.6030
973,800	134,322.00	13.7936	132,466.05	13.6030
973,900	134,336.00	13.7936	132,480.40	13.6031
974,000	134,350.00	13.7936	132,494.00	13.6031
974,100	134,364.00	13.7937	132,508.35	13.6032
974,200	134,378.00	13.7937	132,521.95	13.6032
974,300	134,392.00	13.7937	132,536.35	13.6032
974,400	134,406.00	13.7937	132,549.95	13.6032
974,500	134,420.00	13.7937	132,564.30	13.6033
974,600	134,434.00	13.7938	132,577.90	13.6033
974,700	134,448.00	13.7938	132,592.30	13.6034
974,800	134,462.00	13.7938	132,605.90	13.6034
974,900	134,476.00	13.7938	132,620.25	13.6035
975,000	134,490.00	13.7938	132,634.60	13.6036
975,100	134,504.00	13.7939	132,648.20	13.6036
975,200	134,518.00	13.7939	132,662.60	13.6036
975,300	134,532.00	13.7939	132,676.20	13.6036
975,400	134,546.00	13.7939	132,690.55	13.6037
975,500	134,560.00	13.7940	132,704.15	13.6037
975,600	134,574.00	13.7940	132,718.50	13.6038
975,700	134,588.00	13.7940	132,732.15	13.6038
975,800	134,602.00	13.7940	132,746.50	13.6039
975,900	134,616.00	13.7940	132,760.10	13.6039
976,000	134,630.00	13.7941	132,774.45	13.6039
976,100	134,644.00	13.7941	132,788.05	13.6039
976,200	134,658.00	13.7941	132,802.45	13.6040
976,300	134,672.00	13.7941	132,816.05	13.6040

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Imposable	Impôt dû	Taux 0/0	Impôt dû
976,400	134,686.00	13.7941	132,830.40	13.6041
976,500	134,700.00	13.7942	132,844.00	13.6041
976,600	134,714.00	13.7942	132,858.35	13.6042
976,700	134,728.00	13.7942	132,872.00	13.6042
976,800	134,742.00	13.7942	132,886.35	13.6043
976,900	134,756.00	13.7942	132,899.95	13.6043
977,000	134,770.00	13.7943	132,914.30	13.6043
977,100	134,784.00	13.7943	132,927.90	13.6043
977,200	134,798.00	13.7943	132,942.30	13.6044
977,300	134,812.00	13.7943	132,955.90	13.6044
977,400	134,826.00	13.7944	132,970.25	13.6045
977,500	134,840.00	13.7944	132,984.60	13.6046
977,600	134,854.00	13.7944	132,998.20	13.6046
977,700	134,868.00	13.7944	133,012.60	13.6046
977,800	134,882.00	13.7944	133,026.20	13.6046
977,900	134,896.00	13.7945	133,040.55	13.6047
978,000	134,910.00	13.7945	133,054.15	13.6047
978,100	134,924.00	13.7945	133,068.50	13.6048
978,200	134,938.00	13.7945	133,082.15	13.6048
978,300	134,952.00	13.7945	133,096.50	13.6049
978,400	134,966.00	13.7946	133,110.10	13.6049
978,500	134,980.00	13.7946	133,124.45	13.6050
978,600	134,994.00	13.7946	133,138.05	13.6050
978,700	135,008.00	13.7946	133,152.45	13.6050
978,800	135,022.00	13.7946	133,166.05	13.6050
978,900	135,036.00	13.7947	133,180.40	13.6051
979,000	135,050.00	13.7947	133,194.00	13.6051
979,100	135,064.00	13.7947	133,208.35	13.6052
979,200	135,078.00	13.7947	133,222.00	13.6052
979,300	135,092.00	13.7948	133,236.35	13.6053
979,400	135,106.00	13.7948	133,249.95	13.6053
979,500	135,120.00	13.7948	133,264.30	13.6053
979,600	135,134.00	13.7948	133,277.90	13.6053
979,700	135,148.00	13.7948	133,292.30	13.6054
979,800	135,162.00	13.7949	133,305.90	13.6054
979,900	135,176.00	13.7949	133,320.25	13.6055
980,000	135,190.00	13.7949	133,334.60	13.6056
980,100	135,204.00	13.7949	133,348.20	13.6056



**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
980,200	135,218.00	13.7949	133,362.60	13.6057
980,300	135,232.00	13.7950	133,376.20	13.6057
980,400	135,246.00	13.7950	133,390.55	13.6057
980,500	135,260.00	13.7950	133,404.15	13.6057
980,600	135,274.00	13.7950	133,418.50	13.6058
980,700	135,288.00	13.7950	133,432.15	13.6058
980,800	135,302.00	13.7951	133,446.50	13.6059
980,900	135,316.00	13.7951	133,460.10	13.6059
981,000	135,330.00	13.7951	133,474.45	13.6060
981,100	135,344.00	13.7951	133,488.05	13.6060
981,200	135,358.00	13.7951	133,502.45	13.6060
981,300	135,372.00	13.7952	133,516.05	13.6060
981,400	135,386.00	13.7952	133,530.40	13.6061
981,500	135,400.00	13.7952	133,544.00	13.6061
981,600	135,414.00	13.7952	133,558.35	13.6062
981,700	135,428.00	13.7953	133,572.00	13.6062
981,800	135,442.00	13.7953	133,586.35	13.6063
981,900	135,456.00	13.7953	133,599.95	13.6063
982,000	135,470.00	13.7953	133,614.30	13.6063
982,100	135,484.00	13.7953	133,627.90	13.6063
982,200	135,498.00	13.7954	133,642.30	13.6064
982,300	135,512.00	13.7954	133,655.90	13.6064
982,400	135,526.00	13.7954	133,670.25	13.6065
982,500	135,540.00	13.7954	133,684.60	13.6066
982,600	135,554.00	13.7954	133,698.20	13.6066
982,700	135,568.00	13.7955	133,712.60	13.6067
982,800	135,582.00	13.7955	133,726.20	13.6067
982,900	135,596.00	13.7955	133,740.55	13.6067
983,000	135,610.00	13.7955	133,754.15	13.6067
983,100	135,624.00	13.7955	133,768.50	13.6068
983,200	135,638.00	13.7956	133,782.15	13.6068
983,300	135,652.00	13.7956	133,796.50	13.6069
983,400	135,666.00	13.7956	133,810.10	13.6069
983,500	135,680.00	13.7956	133,824.45	13.6070
983,600	135,694.00	13.7956	133,838.05	13.6070
983,700	135,708.00	13.7957	133,852.45	13.6070
983,800	135,722.00	13.7957	133,866.05	13.6070
983,900	135,736.00	13.7957	133,880.40	13.6071

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
984,000	135,750.00	13.7957	133,894.00	13.6071
984,100	135,764.00	13.7958	133,908.35	13.6072
984,200	135,778.00	13.7958	133,922.00	13.6072
984,300	135,792.00	13.7958	133,936.35	13.6073
984,400	135,806.00	13.7958	133,949.95	13.6073
984,500	135,820.00	13.7958	133,964.30	13.6073
984,600	135,834.00	13.7959	133,977.90	13.6073
984,700	135,848.00	13.7959	133,992.30	13.6074
984,800	135,862.00	13.7959	134,005.90	13.6074
984,900	135,876.00	13.7959	134,020.25	13.6075
985,000	135,890.00	13.7959	134,034.60	13.6076
985,100	135,904.00	13.7960	134,048.20	13.6076
985,200	135,918.00	13.7960	134,062.60	13.6077
985,300	135,932.00	13.7960	134,076.20	13.6077
985,400	135,946.00	13.7960	134,090.55	13.6077
985,500	135,960.00	13.7960	134,104.15	13.6077
985,600	135,974.00	13.7961	134,118.50	13.6078
985,700	135,988.00	13.7961	134,132.15	13.6078
985,800	136,002.00	13.7961	134,146.50	13.6079
985,900	136,016.00	13.7961	134,160.10	13.6079
986,000	136,030.00	13.7961	134,174.45	13.6080
986,100	136,044.00	13.7962	134,188.05	13.6080
986,200	136,058.00	13.7962	134,202.45	13.6080
986,300	136,072.00	13.7962	134,216.05	13.6080
986,400	136,086.00	13.7962	134,230.40	13.6081
986,500	136,100.00	13.7962	134,244.00	13.6081
986,600	136,114.00	13.7963	134,258.35	13.6082
986,700	136,128.00	13.7963	134,272.00	13.6082
986,800	136,142.00	13.7963	134,286.35	13.6083
986,900	136,156.00	13.7963	134,299.95	13.6083
987,000	136,170.00	13.7964	134,314.30	13.6083
987,100	136,184.00	13.7964	134,327.90	13.6083
987,200	136,198.00	13.7964	134,342.30	13.6084
987,300	136,212.00	13.7964	134,355.90	13.6084
987,400	136,226.00	13.7964	134,370.25	13.6085
987,500	136,240.00	13.7965	134,384.60	13.6086
987,600	136,254.00	13.7965	134,398.20	13.6086
987,700	136,268.00	13.7965	134,412.60	13.6086

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
987,800	136,282.00	13.7965	134,426.20	13.6086
987,900	136,296.00	13.7965	134,440.55	13.6087
988,000	136,310.00	13.7966	134,454.15	13.6087
988,100	136,324.00	13.7966	134,468.55	13.6088
988,200	136,338.00	13.7966	134,482.15	13.6088
988,300	136,352.00	13.7966	134,496.50	13.6089
988,400	136,366.00	13.7966	134,510.10	13.6089
988,500	136,380.00	13.7967	134,524.45	13.6089
988,600	136,394.00	13.7967	134,538.05	13.6089
988,700	136,408.00	13.7967	134,552.45	13.6090
988,800	136,422.00	13.7967	134,566.05	13.6090
988,900	136,436.00	13.7967	134,580.40	13.6091
989,000	136,450.00	13.7968	134,594.00	13.6091
989,100	136,464.00	13.7968	134,608.35	13.6092
989,200	136,478.00	13.7968	134,622.00	13.6092
989,300	136,492.00	13.7968	134,636.35	13.6093
989,400	136,506.00	13.7968	134,649.95	13.6093
989,500	136,520.00	13.7969	134,664.30	13.6093
989,600	136,534.00	13.7969	134,677.90	13.6093
989,700	136,548.00	13.7969	134,692.30	13.6094
989,800	136,562.00	13.7969	134,705.90	13.6094
989,900	136,576.00	13.7969	134,720.25	13.6095
990,000	136,590.00	13.7970	134,734.60	13.6096
990,100	136,604.00	13.7970	134,748.20	13.6096
990,200	136,618.00	13.7970	134,762.60	13.6096
990,300	136,632.00	13.7970	134,776.20	13.6096
990,400	136,646.00	13.7971	134,790.55	13.6097
990,500	136,660.00	13.7971	134,804.15	13.6097
990,600	136,674.00	13.7971	134,818.55	13.6098
990,700	136,688.00	13.7971	134,832.15	13.6098
990,800	136,702.00	13.7971	134,846.50	13.6099
990,900	136,716.00	13.7972	134,860.10	13.6099
991,000	136,730.00	13.7972	134,874.45	13.6099
991,100	136,744.00	13.7972	134,888.10	13.6099
991,200	136,758.00	13.7972	134,902.45	13.6100
991,300	136,772.00	13.7972	134,916.05	13.6100
991,400	136,786.00	13.7973	134,930.40	13.6101
991,500	136,800.00	13.7973	134,944.00	13.6101

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Imposable	Impôt dû	Taux 0/0	Impôt dû
991,600	136,814.00	13.7973	134,958.40	13.6102
991,700	136,828.00	13.7973	134,972.00	13.6102
991,800	136,842.00	13.7973	134,986.35	13.6102
991,900	136,856.00	13.7974	134,999.95	13.6102
992,000	136,870.00	13.7974	135,014.30	13.6103
992,100	136,884.00	13.7974	135,027.95	13.6103
992,200	136,898.00	13.7974	135,042.30	13.6104
992,300	136,912.00	13.7974	135,055.90	13.6104
992,400	136,926.00	13.7975	135,070.25	13.6105
992,500	136,940.00	13.7975	135,084.60	13.6105
992,600	136,954.00	13.7975	135,098.25	13.6105
992,700	136,968.00	13.7975	135,112.60	13.6106
992,800	136,982.00	13.7975	135,126.20	13.6106
992,900	136,996.00	13.7976	135,140.55	13.6107
993,000	137,010.00	13.7976	135,154.15	13.6107
993,100	137,024.00	13.7976	135,168.55	13.6108
993,200	137,038.00	13.7976	135,182.15	13.6108
993,300	137,052.00	13.7976	135,196.50	13.6108
993,400	137,066.00	13.7977	135,210.10	13.6108
993,500	137,080.00	13.7977	135,224.45	13.6109
993,600	137,094.00	13.7977	135,238.10	13.6109
993,700	137,108.00	13.7977	135,252.45	13.6110
993,800	137,122.00	13.7977	135,266.05	13.6110
993,900	137,136.00	13.7978	135,280.40	13.6111
994,000	137,150.00	13.7978	135,294.00	13.6111
994,100	137,164.00	13.7978	135,308.40	13.6111
994,200	137,178.00	13.7978	135,322.00	13.6111
994,300	137,192.00	13.7978	135,336.35	13.6112
994,400	137,206.00	13.7979	135,349.95	13.6112
994,500	137,220.00	13.7979	135,364.30	13.6113
994,600	137,234.00	13.7979	135,377.95	13.6113
994,700	137,248.00	13.7979	135,392.30	13.6114
994,800	137,262.00	13.7979	135,405.90	13.6114
994,900	137,276.00	13.7980	135,420.25	13.6114
995,000	137,290.00	13.7980	135,434.60	13.6115
995,100	137,304.00	13.7980	135,448.25	13.6115
995,200	137,318.00	13.7980	135,462.60	13.6116
995,300	137,332.00	13.7981	135,476.20	13.6116

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Imposable	Impôt dû	Taux 0/0	Impôt dû
995,400	137,346.00	13.7981	135,490.55	13.6117
995,500	137,360.00	13.7981	135,504.15	13.6117
995,600	137,374.00	13.7981	135,518.55	13.6117
995,700	137,388.00	13.7981	135,532.15	13.6117
995,800	137,402.00	13.7982	135,546.50	13.6118
995,900	137,416.00	13.7982	135,560.10	13.6118
996,000	137,430.00	13.7982	135,574.45	13.6119
996,100	137,444.00	13.7982	135,588.10	13.6119
996,200	137,458.00	13.7982	135,602.45	13.6120
996,300	137,472.00	13.7983	135,616.05	13.6120
996,400	137,486.00	13.7983	135,630.40	13.6120
996,500	137,500.00	13.7983	135,644.00	13.6120
996,600	137,514.00	13.7983	135,658.40	13.6121
996,700	137,528.00	13.7983	135,672.00	13.6121
996,800	137,542.00	13.7984	135,686.35	13.6122
996,900	137,556.00	13.7984	135,699.95	13.6122
997,000	137,570.00	13.7984	135,714.30	13.6123
997,100	137,584.00	13.7984	135,727.95	13.6123
997,200	137,598.00	13.7984	135,742.30	13.6123
997,300	137,612.00	13.7985	135,755.90	13.6123
997,400	137,626.00	13.7985	135,770.25	13.6124
997,500	137,640.00	13.7985	135,784.60	13.6125
997,600	137,654.00	13.7985	135,798.25	13.6125
997,700	137,668.00	13.7985	135,812.60	13.6126
997,800	137,682.00	13.7986	135,826.20	13.6126
997,900	137,696.00	13.7986	135,840.55	13.6126
998,000	137,710.00	13.7986	135,854.15	13.6126
998,100	137,724.00	13.7986	135,868.55	13.6127
998,200	137,738.00	13.7986	135,882.15	13.6127
998,300	137,752.00	13.7987	135,896.50	13.6128
998,400	137,766.00	13.7987	135,910.10	13.6128
998,500	137,780.00	13.7987	135,924.45	13.6129
998,600	137,794.00	13.7987	135,938.10	13.6129
998,700	137,808.00	13.7987	135,952.45	13.6129
998,800	137,822.00	13.7988	135,966.05	13.6129
998,900	137,836.00	13.7988	135,980.40	13.6130
999,000	137,850.00	13.7988	135,994.00	13.6130
999,100	137,864.00	13.7988	136,008.40	13.6131

**Impôt cantonal et communal direct**

**Barème de référence**

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

**REVENU**

**Impôt de base (coefficient 1.0)**

**(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)**

REVENU	Personnes seules		Personnes mariées et personnes seules avec enfant(s)	
	Impôt dû	Taux 0/0	Impôt dû	Taux 0/0
999,200	137,878.00	13.7988	136,022.00	13.6131
999,300	137,892.00	13.7989	136,036.35	13.6132
999,400	137,906.00	13.7989	136,049.95	13.6132
999,500	137,920.00	13.7989	136,064.30	13.6132
999,600	137,934.00	13.7989	136,077.95	13.6132
999,700	137,948.00	13.7989	136,092.30	13.6133
999,800	137,962.00	13.7990	136,105.90	13.6133
999,900	137,976.00	13.7990	136,120.25	13.6134
1,000,000	137,990.00	13.7990	136,134.60	13.6135