

Barème de l'impôt sur le revenu 2008

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
100	1.00	1.000	5'100	112.00	2.196
200	2.00	1.000	5'200	116.00	2.231
300	3.00	1.000	5'300	120.00	2.264
400	4.00	1.000	5'400	124.00	2.296
500	5.00	1.000	5'500	128.00	2.327
600	6.00	1.000	5'600	132.00	2.357
700	7.00	1.000	5'700	136.00	2.386
800	8.00	1.000	5'800	140.00	2.414
900	9.00	1.000	5'900	144.00	2.441
1'000	10.00	1.000	6'000	148.00	2.467
1'100	11.00	1.000	6'100	152.00	2.492
1'200	12.00	1.000	6'200	156.00	2.516
1'300	13.00	1.000	6'300	160.00	2.540
1'400	14.00	1.000	6'400	164.00	2.563
1'500	15.00	1.000	6'500	168.00	2.585
1'600	17.00	1.063	6'600	172.00	2.606
1'700	19.00	1.118	6'700	176.00	2.627
1'800	21.00	1.167	6'800	180.00	2.647
1'900	23.00	1.211	6'900	184.00	2.667
2'000	25.00	1.250	7'000	188.00	2.686
2'100	27.00	1.286	7'100	192.00	2.704
2'200	29.00	1.318	7'200	196.00	2.722
2'300	31.00	1.348	7'300	200.00	2.740
2'400	33.00	1.375	7'400	204.00	2.757
2'500	35.00	1.400	7'500	208.00	2.773
2'600	37.00	1.423	7'600	212.00	2.789
2'700	39.00	1.444	7'700	216.00	2.805
2'800	41.00	1.464	7'800	221.00	2.833
2'900	43.00	1.483	7'900	226.00	2.861
3'000	45.00	1.500	8'000	231.00	2.888
3'100	47.00	1.516	8'100	236.00	2.914
3'200	50.00	1.563	8'200	241.00	2.939
3'300	53.00	1.606	8'300	246.00	2.964
3'400	56.00	1.647	8'400	251.00	2.988
3'500	59.00	1.686	8'500	256.00	3.012
3'600	62.00	1.722	8'600	261.00	3.035
3'700	65.00	1.757	8'700	266.00	3.057
3'800	68.00	1.789	8'800	271.00	3.080
3'900	71.00	1.821	8'900	276.00	3.101
4'000	74.00	1.850	9'000	281.00	3.122
4'100	77.00	1.878	9'100	286.00	3.143
4'200	80.00	1.905	9'200	291.00	3.163
4'300	83.00	1.930	9'300	296.00	3.183
4'400	86.00	1.955	9'400	301.00	3.202
4'500	89.00	1.978	9'500	306.00	3.221
4'600	92.00	2.000	9'600	311.00	3.240
4'700	96.00	2.043	9'700	316.00	3.258
4'800	100.00	2.083	9'800	321.00	3.276
4'900	104.00	2.122	9'900	326.00	3.293
5'000	108.00	2.160	10'000	331.00	3.310

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10'100	336.00	3.327	15'100	642.00	4.252
10'200	341.00	3.343	15'200	649.00	4.270
10'300	346.00	3.359	15'300	656.00	4.288
10'400	351.00	3.375	15'400	663.00	4.305
10'500	356.00	3.390	15'500	670.00	4.323
10'600	361.00	3.406	15'600	677.00	4.340
10'700	366.00	3.421	15'700	684.00	4.357
10'800	371.00	3.435	15'800	691.00	4.373
10'900	377.00	3.459	15'900	698.00	4.390
11'000	383.00	3.482	16'000	705.00	4.406
11'100	389.00	3.505	16'100	712.00	4.422
11'200	395.00	3.527	16'200	719.00	4.438
11'300	401.00	3.549	16'300	726.00	4.454
11'400	407.00	3.570	16'400	733.00	4.470
11'500	413.00	3.591	16'500	740.00	4.485
11'600	419.00	3.612	16'600	747.00	4.500
11'700	425.00	3.632	16'700	754.00	4.515
11'800	431.00	3.653	16'800	761.00	4.530
11'900	437.00	3.672	16'900	768.00	4.544
12'000	443.00	3.692	17'000	775.00	4.559
12'100	449.00	3.711	17'100	782.00	4.573
12'200	455.00	3.730	17'200	789.00	4.587
12'300	461.00	3.748	17'300	796.00	4.601
12'400	467.00	3.766	17'400	803.00	4.615
12'500	473.00	3.784	17'500	810.00	4.629
12'600	479.00	3.802	17'600	817.00	4.642
12'700	485.00	3.819	17'700	824.00	4.655
12'800	491.00	3.836	17'800	831.00	4.669
12'900	497.00	3.853	17'900	838.00	4.682
13'000	503.00	3.869	18'000	845.00	4.694
13'100	509.00	3.885	18'100	852.00	4.707
13'200	515.00	3.902	18'200	859.00	4.720
13'300	521.00	3.917	18'300	866.00	4.732
13'400	527.00	3.933	18'400	873.00	4.745
13'500	533.00	3.948	18'500	880.00	4.757
13'600	539.00	3.963	18'600	887.00	4.769
13'700	545.00	3.978	18'700	894.00	4.781
13'800	551.00	3.993	18'800	901.00	4.793
13'900	558.00	4.014	18'900	908.00	4.804
14'000	565.00	4.036	19'000	915.00	4.816
14'100	572.00	4.057	19'100	922.00	4.827
14'200	579.00	4.077	19'200	929.00	4.839
14'300	586.00	4.098	19'300	936.00	4.850
14'400	593.00	4.118	19'400	943.00	4.861
14'500	600.00	4.138	19'500	950.00	4.872
14'600	607.00	4.158	19'600	957.00	4.883
14'700	614.00	4.177	19'700	964.00	4.893
14'800	621.00	4.196	19'800	971.00	4.904
14'900	628.00	4.215	19'900	978.00	4.915
15'000	635.00	4.233	20'000	985.00	4.925

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Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
20'100	992.00	4.935	25'100	1'377.00	5.486
20'200	999.00	4.946	25'200	1'385.00	5.496
20'300	1'006.00	4.956	25'300	1'393.00	5.506
20'400	1'013.00	4.966	25'400	1'401.00	5.516
20'500	1'020.00	4.976	25'500	1'409.00	5.525
20'600	1'027.00	4.985	25'600	1'417.00	5.535
20'700	1'034.00	4.995	25'700	1'425.00	5.545
20'800	1'041.00	5.005	25'800	1'433.00	5.554
20'900	1'048.00	5.014	25'900	1'441.00	5.564
21'000	1'055.00	5.024	26'000	1'449.00	5.573
21'100	1'062.00	5.033	26'100	1'457.00	5.582
21'200	1'069.00	5.042	26'200	1'465.00	5.592
21'300	1'076.00	5.052	26'300	1'473.00	5.601
21'400	1'083.00	5.061	26'400	1'481.00	5.610
21'500	1'090.00	5.070	26'500	1'489.00	5.619
21'600	1'097.00	5.079	26'600	1'497.00	5.628
21'700	1'105.00	5.092	26'700	1'505.00	5.637
21'800	1'113.00	5.106	26'800	1'513.00	5.646
21'900	1'121.00	5.119	26'900	1'521.00	5.654
22'000	1'129.00	5.132	27'000	1'529.00	5.663
22'100	1'137.00	5.145	27'100	1'537.00	5.672
22'200	1'145.00	5.158	27'200	1'545.00	5.680
22'300	1'153.00	5.170	27'300	1'553.00	5.689
22'400	1'161.00	5.183	27'400	1'561.00	5.697
22'500	1'169.00	5.196	27'500	1'569.00	5.705
22'600	1'177.00	5.208	27'600	1'577.00	5.714
22'700	1'185.00	5.220	27'700	1'585.00	5.722
22'800	1'193.00	5.232	27'800	1'593.00	5.730
22'900	1'201.00	5.245	27'900	1'601.00	5.738
23'000	1'209.00	5.257	28'000	1'609.00	5.746
23'100	1'217.00	5.268	28'100	1'617.00	5.754
23'200	1'225.00	5.280	28'200	1'625.00	5.762
23'300	1'233.00	5.292	28'300	1'633.00	5.770
23'400	1'241.00	5.303	28'400	1'641.00	5.778
23'500	1'249.00	5.315	28'500	1'649.00	5.786
23'600	1'257.00	5.326	28'600	1'657.00	5.794
23'700	1'265.00	5.338	28'700	1'665.00	5.801
23'800	1'273.00	5.349	28'800	1'673.00	5.809
23'900	1'281.00	5.360	28'900	1'681.00	5.817
24'000	1'289.00	5.371	29'000	1'689.00	5.824
24'100	1'297.00	5.382	29'100	1'697.00	5.832
24'200	1'305.00	5.393	29'200	1'705.00	5.839
24'300	1'313.00	5.403	29'300	1'713.00	5.846
24'400	1'321.00	5.414	29'400	1'721.00	5.854
24'500	1'329.00	5.424	29'500	1'729.00	5.861
24'600	1'337.00	5.435	29'600	1'737.00	5.868
24'700	1'345.00	5.445	29'700	1'745.00	5.875
24'800	1'353.00	5.456	29'800	1'753.00	5.883
24'900	1'361.00	5.466	29'900	1'761.00	5.890
25'000	1'369.00	5.476	30'000	1'769.00	5.897

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30'100	1'777.00	5.904	35'100	2'177.00	6.202
30'200	1'785.00	5.911	35'200	2'185.00	6.207
30'300	1'793.00	5.917	35'300	2'193.00	6.212
30'400	1'801.00	5.924	35'400	2'201.00	6.218
30'500	1'809.00	5.931	35'500	2'209.00	6.223
30'600	1'817.00	5.938	35'600	2'217.00	6.228
30'700	1'825.00	5.945	35'700	2'225.00	6.232
30'800	1'833.00	5.951	35'800	2'233.00	6.237
30'900	1'841.00	5.958	35'900	2'241.00	6.242
31'000	1'849.00	5.965	36'000	2'249.00	6.247
31'100	1'857.00	5.971	36'100	2'257.00	6.252
31'200	1'865.00	5.978	36'200	2'265.00	6.257
31'300	1'873.00	5.984	36'300	2'273.00	6.262
31'400	1'881.00	5.990	36'400	2'281.00	6.266
31'500	1'889.00	5.997	36'500	2'289.00	6.271
31'600	1'897.00	6.003	36'600	2'297.00	6.276
31'700	1'905.00	6.009	36'700	2'305.00	6.281
31'800	1'913.00	6.016	36'800	2'313.00	6.285
31'900	1'921.00	6.022	36'900	2'321.00	6.290
32'000	1'929.00	6.028	37'000	2'330.00	6.297
32'100	1'937.00	6.034	37'100	2'339.00	6.305
32'200	1'945.00	6.040	37'200	2'348.00	6.312
32'300	1'953.00	6.046	37'300	2'357.00	6.319
32'400	1'961.00	6.052	37'400	2'366.00	6.326
32'500	1'969.00	6.058	37'500	2'375.00	6.333
32'600	1'977.00	6.064	37'600	2'384.00	6.340
32'700	1'985.00	6.070	37'700	2'393.00	6.347
32'800	1'993.00	6.076	37'800	2'402.00	6.354
32'900	2'001.00	6.082	37'900	2'411.00	6.361
33'000	2'009.00	6.088	38'000	2'420.00	6.368
33'100	2'017.00	6.094	38'100	2'429.00	6.375
33'200	2'025.00	6.099	38'200	2'438.00	6.382
33'300	2'033.00	6.105	38'300	2'447.00	6.389
33'400	2'041.00	6.111	38'400	2'456.00	6.396
33'500	2'049.00	6.116	38'500	2'465.00	6.403
33'600	2'057.00	6.122	38'600	2'474.00	6.409
33'700	2'065.00	6.128	38'700	2'483.00	6.416
33'800	2'073.00	6.133	38'800	2'492.00	6.423
33'900	2'081.00	6.139	38'900	2'501.00	6.429
34'000	2'089.00	6.144	39'000	2'510.00	6.436
34'100	2'097.00	6.150	39'100	2'519.00	6.442
34'200	2'105.00	6.155	39'200	2'528.00	6.449
34'300	2'113.00	6.160	39'300	2'537.00	6.455
34'400	2'121.00	6.166	39'400	2'546.00	6.462
34'500	2'129.00	6.171	39'500	2'555.00	6.468
34'600	2'137.00	6.176	39'600	2'564.00	6.475
34'700	2'145.00	6.182	39'700	2'573.00	6.481
34'800	2'153.00	6.187	39'800	2'582.00	6.487
34'900	2'161.00	6.192	39'900	2'591.00	6.494
35'000	2'169.00	6.197	40'000	2'600.00	6.500

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40'100	2'609.00	6.506	45'100	3'059.00	6.783
40'200	2'618.00	6.512	45'200	3'068.00	6.788
40'300	2'627.00	6.519	45'300	3'077.00	6.792
40'400	2'636.00	6.525	45'400	3'086.00	6.797
40'500	2'645.00	6.531	45'500	3'095.00	6.802
40'600	2'654.00	6.537	45'600	3'104.00	6.807
40'700	2'663.00	6.543	45'700	3'113.00	6.812
40'800	2'672.00	6.549	45'800	3'122.00	6.817
40'900	2'681.00	6.555	45'900	3'131.00	6.821
41'000	2'690.00	6.561	46'000	3'140.00	6.826
41'100	2'699.00	6.567	46'100	3'149.00	6.831
41'200	2'708.00	6.573	46'200	3'158.00	6.835
41'300	2'717.00	6.579	46'300	3'167.00	6.840
41'400	2'726.00	6.585	46'400	3'176.00	6.845
41'500	2'735.00	6.590	46'500	3'185.00	6.849
41'600	2'744.00	6.596	46'600	3'194.00	6.854
41'700	2'753.00	6.602	46'700	3'203.00	6.859
41'800	2'762.00	6.608	46'800	3'212.00	6.863
41'900	2'771.00	6.613	46'900	3'221.00	6.868
42'000	2'780.00	6.619	47'000	3'230.00	6.872
42'100	2'789.00	6.625	47'100	3'239.00	6.877
42'200	2'798.00	6.630	47'200	3'248.00	6.881
42'300	2'807.00	6.636	47'300	3'257.00	6.886
42'400	2'816.00	6.642	47'400	3'266.00	6.890
42'500	2'825.00	6.647	47'500	3'275.00	6.895
42'600	2'834.00	6.653	47'600	3'284.00	6.899
42'700	2'843.00	6.658	47'700	3'293.00	6.904
42'800	2'852.00	6.664	47'800	3'302.00	6.908
42'900	2'861.00	6.669	47'900	3'311.00	6.912
43'000	2'870.00	6.674	48'000	3'320.00	6.917
43'100	2'879.00	6.680	48'100	3'329.00	6.921
43'200	2'888.00	6.685	48'200	3'338.00	6.925
43'300	2'897.00	6.691	48'300	3'347.00	6.930
43'400	2'906.00	6.696	48'400	3'356.00	6.934
43'500	2'915.00	6.701	48'500	3'365.00	6.938
43'600	2'924.00	6.706	48'600	3'374.00	6.942
43'700	2'933.00	6.712	48'700	3'383.00	6.947
43'800	2'942.00	6.717	48'800	3'392.00	6.951
43'900	2'951.00	6.722	48'900	3'401.00	6.955
44'000	2'960.00	6.727	49'000	3'410.00	6.959
44'100	2'969.00	6.732	49'100	3'419.00	6.963
44'200	2'978.00	6.738	49'200	3'428.00	6.967
44'300	2'987.00	6.743	49'300	3'437.00	6.972
44'400	2'996.00	6.748	49'400	3'446.00	6.976
44'500	3'005.00	6.753	49'500	3'455.00	6.980
44'600	3'014.00	6.758	49'600	3'464.00	6.984
44'700	3'023.00	6.763	49'700	3'473.00	6.988
44'800	3'032.00	6.768	49'800	3'482.00	6.992
44'900	3'041.00	6.773	49'900	3'491.00	6.996
45'000	3'050.00	6.778	50'000	3'500.00	7.000

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50'100	3'509.00	7.004	55'100	3'986.00	7.234
50'200	3'518.00	7.008	55'200	3'996.00	7.239
50'300	3'527.00	7.012	55'300	4'006.00	7.244
50'400	3'536.00	7.016	55'400	4'016.00	7.249
50'500	3'545.00	7.020	55'500	4'026.00	7.254
50'600	3'554.00	7.024	55'600	4'036.00	7.259
50'700	3'563.00	7.028	55'700	4'046.00	7.264
50'800	3'572.00	7.031	55'800	4'056.00	7.269
50'900	3'581.00	7.035	55'900	4'066.00	7.274
51'000	3'590.00	7.039	56'000	4'076.00	7.279
51'100	3'599.00	7.043	56'100	4'086.00	7.283
51'200	3'608.00	7.047	56'200	4'096.00	7.288
51'300	3'617.00	7.051	56'300	4'106.00	7.293
51'400	3'626.00	7.054	56'400	4'116.00	7.298
51'500	3'635.00	7.058	56'500	4'126.00	7.303
51'600	3'644.00	7.062	56'600	4'136.00	7.307
51'700	3'653.00	7.066	56'700	4'146.00	7.312
51'800	3'662.00	7.069	56'800	4'156.00	7.317
51'900	3'671.00	7.073	56'900	4'166.00	7.322
52'000	3'680.00	7.077	57'000	4'176.00	7.326
52'100	3'689.00	7.081	57'100	4'186.00	7.331
52'200	3'698.00	7.084	57'200	4'196.00	7.336
52'300	3'707.00	7.088	57'300	4'206.00	7.340
52'400	3'716.00	7.092	57'400	4'216.00	7.345
52'500	3'726.00	7.097	57'500	4'226.00	7.350
52'600	3'736.00	7.103	57'600	4'236.00	7.354
52'700	3'746.00	7.108	57'700	4'246.00	7.359
52'800	3'756.00	7.114	57'800	4'256.00	7.363
52'900	3'766.00	7.119	57'900	4'266.00	7.368
53'000	3'776.00	7.125	58'000	4'276.00	7.372
53'100	3'786.00	7.130	58'100	4'286.00	7.377
53'200	3'796.00	7.135	58'200	4'296.00	7.381
53'300	3'806.00	7.141	58'300	4'306.00	7.386
53'400	3'816.00	7.146	58'400	4'316.00	7.390
53'500	3'826.00	7.151	58'500	4'326.00	7.395
53'600	3'836.00	7.157	58'600	4'336.00	7.399
53'700	3'846.00	7.162	58'700	4'346.00	7.404
53'800	3'856.00	7.167	58'800	4'356.00	7.408
53'900	3'866.00	7.173	58'900	4'366.00	7.413
54'000	3'876.00	7.178	59'000	4'376.00	7.417
54'100	3'886.00	7.183	59'100	4'386.00	7.421
54'200	3'896.00	7.188	59'200	4'396.00	7.426
54'300	3'906.00	7.193	59'300	4'406.00	7.430
54'400	3'916.00	7.199	59'400	4'416.00	7.434
54'500	3'926.00	7.204	59'500	4'426.00	7.439
54'600	3'936.00	7.209	59'600	4'436.00	7.443
54'700	3'946.00	7.214	59'700	4'446.00	7.447
54'800	3'956.00	7.219	59'800	4'456.00	7.452
54'900	3'966.00	7.224	59'900	4'466.00	7.456
55'000	3'976.00	7.229	60'000	4'476.00	7.460

Barème de l'impôt sur le revenu 2008

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
60'100	4'486.00	7.464	65'100	4'986.00	7.659
60'200	4'496.00	7.468	65'200	4'996.00	7.663
60'300	4'506.00	7.473	65'300	5'006.00	7.666
60'400	4'516.00	7.477	65'400	5'016.00	7.670
60'500	4'526.00	7.481	65'500	5'026.00	7.673
60'600	4'536.00	7.485	65'600	5'036.00	7.677
60'700	4'546.00	7.489	65'700	5'046.00	7.680
60'800	4'556.00	7.493	65'800	5'056.00	7.684
60'900	4'566.00	7.498	65'900	5'066.00	7.687
61'000	4'576.00	7.502	66'000	5'076.00	7.691
61'100	4'586.00	7.506	66'100	5'086.00	7.694
61'200	4'596.00	7.510	66'200	5'096.00	7.698
61'300	4'606.00	7.514	66'300	5'106.00	7.701
61'400	4'616.00	7.518	66'400	5'116.00	7.705
61'500	4'626.00	7.522	66'500	5'126.00	7.708
61'600	4'636.00	7.526	66'600	5'136.00	7.712
61'700	4'646.00	7.530	66'700	5'146.00	7.715
61'800	4'656.00	7.534	66'800	5'156.00	7.719
61'900	4'666.00	7.538	66'900	5'166.00	7.722
62'000	4'676.00	7.542	67'000	5'176.00	7.725
62'100	4'686.00	7.546	67'100	5'186.00	7.729
62'200	4'696.00	7.550	67'200	5'196.00	7.732
62'300	4'706.00	7.554	67'300	5'206.00	7.736
62'400	4'716.00	7.558	67'400	5'216.00	7.739
62'500	4'726.00	7.562	67'500	5'226.00	7.742
62'600	4'736.00	7.565	67'600	5'236.00	7.746
62'700	4'746.00	7.569	67'700	5'246.00	7.749
62'800	4'756.00	7.573	67'800	5'256.00	7.752
62'900	4'766.00	7.577	67'900	5'267.00	7.757
63'000	4'776.00	7.581	68'000	5'278.00	7.762
63'100	4'786.00	7.585	68'100	5'289.00	7.767
63'200	4'796.00	7.589	68'200	5'300.00	7.771
63'300	4'806.00	7.592	68'300	5'311.00	7.776
63'400	4'816.00	7.596	68'400	5'322.00	7.781
63'500	4'826.00	7.600	68'500	5'333.00	7.785
63'600	4'836.00	7.604	68'600	5'344.00	7.790
63'700	4'846.00	7.608	68'700	5'355.00	7.795
63'800	4'856.00	7.611	68'800	5'366.00	7.799
63'900	4'866.00	7.615	68'900	5'377.00	7.804
64'000	4'876.00	7.619	69'000	5'388.00	7.809
64'100	4'886.00	7.622	69'100	5'399.00	7.813
64'200	4'896.00	7.626	69'200	5'410.00	7.818
64'300	4'906.00	7.630	69'300	5'421.00	7.823
64'400	4'916.00	7.634	69'400	5'432.00	7.827
64'500	4'926.00	7.637	69'500	5'443.00	7.832
64'600	4'936.00	7.641	69'600	5'454.00	7.836
64'700	4'946.00	7.645	69'700	5'465.00	7.841
64'800	4'956.00	7.648	69'800	5'476.00	7.845
64'900	4'966.00	7.652	69'900	5'487.00	7.850
65'000	4'976.00	7.655	70'000	5'498.00	7.854

Barème de l'impôt sur le revenu 2008

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
70'100	5'509.00	7.859	75'100	6'059.00	8.068
70'200	5'520.00	7.863	75'200	6'070.00	8.072
70'300	5'531.00	7.868	75'300	6'081.00	8.076
70'400	5'542.00	7.872	75'400	6'092.00	8.080
70'500	5'553.00	7.877	75'500	6'103.00	8.083
70'600	5'564.00	7.881	75'600	6'114.00	8.087
70'700	5'575.00	7.885	75'700	6'125.00	8.091
70'800	5'586.00	7.890	75'800	6'136.00	8.095
70'900	5'597.00	7.894	75'900	6'147.00	8.099
71'000	5'608.00	7.899	76'000	6'158.00	8.103
71'100	5'619.00	7.903	76'100	6'169.00	8.106
71'200	5'630.00	7.907	76'200	6'180.00	8.110
71'300	5'641.00	7.912	76'300	6'191.00	8.114
71'400	5'652.00	7.916	76'400	6'202.00	8.118
71'500	5'663.00	7.920	76'500	6'213.00	8.122
71'600	5'674.00	7.925	76'600	6'224.00	8.125
71'700	5'685.00	7.929	76'700	6'235.00	8.129
71'800	5'696.00	7.933	76'800	6'246.00	8.133
71'900	5'707.00	7.937	76'900	6'257.00	8.137
72'000	5'718.00	7.942	77'000	6'268.00	8.140
72'100	5'729.00	7.946	77'100	6'279.00	8.144
72'200	5'740.00	7.950	77'200	6'290.00	8.148
72'300	5'751.00	7.954	77'300	6'301.00	8.151
72'400	5'762.00	7.959	77'400	6'312.00	8.155
72'500	5'773.00	7.963	77'500	6'323.00	8.159
72'600	5'784.00	7.967	77'600	6'334.00	8.162
72'700	5'795.00	7.971	77'700	6'345.00	8.166
72'800	5'806.00	7.975	77'800	6'356.00	8.170
72'900	5'817.00	7.979	77'900	6'367.00	8.173
73'000	5'828.00	7.984	78'000	6'378.00	8.177
73'100	5'839.00	7.988	78'100	6'389.00	8.181
73'200	5'850.00	7.992	78'200	6'400.00	8.184
73'300	5'861.00	7.996	78'300	6'411.00	8.188
73'400	5'872.00	8.000	78'400	6'422.00	8.191
73'500	5'883.00	8.004	78'500	6'433.00	8.195
73'600	5'894.00	8.008	78'600	6'444.00	8.198
73'700	5'905.00	8.012	78'700	6'455.00	8.202
73'800	5'916.00	8.016	78'800	6'466.00	8.206
73'900	5'927.00	8.020	78'900	6'477.00	8.209
74'000	5'938.00	8.024	79'000	6'488.00	8.213
74'100	5'949.00	8.028	79'100	6'499.00	8.216
74'200	5'960.00	8.032	79'200	6'510.00	8.220
74'300	5'971.00	8.036	79'300	6'521.00	8.223
74'400	5'982.00	8.040	79'400	6'532.00	8.227
74'500	5'993.00	8.044	79'500	6'543.00	8.230
74'600	6'004.00	8.048	79'600	6'554.00	8.234
74'700	6'015.00	8.052	79'700	6'565.00	8.237
74'800	6'026.00	8.056	79'800	6'576.00	8.241
74'900	6'037.00	8.060	79'900	6'587.00	8.244
75'000	6'048.00	8.064	80'000	6'598.00	8.248

Barème de l'impôt sur le revenu 2008

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
80'100	6'609.00	8.251	85'100	7'179.00	8.436
80'200	6'620.00	8.254	85'200	7'191.00	8.440
80'300	6'631.00	8.258	85'300	7'203.00	8.444
80'400	6'642.00	8.261	85'400	7'215.00	8.448
80'500	6'653.00	8.265	85'500	7'227.00	8.453
80'600	6'664.00	8.268	85'600	7'239.00	8.457
80'700	6'675.00	8.271	85'700	7'251.00	8.461
80'800	6'686.00	8.275	85'800	7'263.00	8.465
80'900	6'697.00	8.278	85'900	7'275.00	8.469
81'000	6'708.00	8.281	86'000	7'287.00	8.473
81'100	6'719.00	8.285	86'100	7'299.00	8.477
81'200	6'730.00	8.288	86'200	7'311.00	8.481
81'300	6'741.00	8.292	86'300	7'323.00	8.486
81'400	6'752.00	8.295	86'400	7'335.00	8.490
81'500	6'763.00	8.298	86'500	7'347.00	8.494
81'600	6'774.00	8.301	86'600	7'359.00	8.498
81'700	6'785.00	8.305	86'700	7'371.00	8.502
81'800	6'796.00	8.308	86'800	7'383.00	8.506
81'900	6'807.00	8.311	86'900	7'395.00	8.510
82'000	6'818.00	8.315	87'000	7'407.00	8.514
82'100	6'829.00	8.318	87'100	7'419.00	8.518
82'200	6'840.00	8.321	87'200	7'431.00	8.522
82'300	6'851.00	8.324	87'300	7'443.00	8.526
82'400	6'862.00	8.328	87'400	7'455.00	8.530
82'500	6'873.00	8.331	87'500	7'467.00	8.534
82'600	6'884.00	8.334	87'600	7'479.00	8.538
82'700	6'895.00	8.337	87'700	7'491.00	8.542
82'800	6'906.00	8.341	87'800	7'503.00	8.546
82'900	6'917.00	8.344	87'900	7'515.00	8.549
83'000	6'928.00	8.347	88'000	7'527.00	8.553
83'100	6'939.00	8.350	88'100	7'539.00	8.557
83'200	6'951.00	8.355	88'200	7'551.00	8.561
83'300	6'963.00	8.359	88'300	7'563.00	8.565
83'400	6'975.00	8.363	88'400	7'575.00	8.569
83'500	6'987.00	8.368	88'500	7'587.00	8.573
83'600	6'999.00	8.372	88'600	7'599.00	8.577
83'700	7'011.00	8.376	88'700	7'611.00	8.581
83'800	7'023.00	8.381	88'800	7'623.00	8.584
83'900	7'035.00	8.385	88'900	7'635.00	8.588
84'000	7'047.00	8.389	89'000	7'647.00	8.592
84'100	7'059.00	8.394	89'100	7'659.00	8.596
84'200	7'071.00	8.398	89'200	7'671.00	8.600
84'300	7'083.00	8.402	89'300	7'683.00	8.604
84'400	7'095.00	8.406	89'400	7'695.00	8.607
84'500	7'107.00	8.411	89'500	7'707.00	8.611
84'600	7'119.00	8.415	89'600	7'719.00	8.615
84'700	7'131.00	8.419	89'700	7'731.00	8.619
84'800	7'143.00	8.423	89'800	7'743.00	8.622
84'900	7'155.00	8.428	89'900	7'755.00	8.626
85'000	7'167.00	8.432	90'000	7'767.00	8.630

Barème de l'impôt sur le revenu 2008

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
90'100	7'779.00	8.634	95'100	8'379.00	8.811
90'200	7'791.00	8.637	95'200	8'391.00	8.814
90'300	7'803.00	8.641	95'300	8'403.00	8.817
90'400	7'815.00	8.645	95'400	8'415.00	8.821
90'500	7'827.00	8.649	95'500	8'427.00	8.824
90'600	7'839.00	8.652	95'600	8'439.00	8.827
90'700	7'851.00	8.656	95'700	8'451.00	8.831
90'800	7'863.00	8.660	95'800	8'463.00	8.834
90'900	7'875.00	8.663	95'900	8'475.00	8.837
91'000	7'887.00	8.667	96'000	8'487.00	8.841
91'100	7'899.00	8.671	96'100	8'499.00	8.844
91'200	7'911.00	8.674	96'200	8'511.00	8.847
91'300	7'923.00	8.678	96'300	8'523.00	8.850
91'400	7'935.00	8.682	96'400	8'535.00	8.854
91'500	7'947.00	8.685	96'500	8'547.00	8.857
91'600	7'959.00	8.689	96'600	8'559.00	8.860
91'700	7'971.00	8.692	96'700	8'571.00	8.863
91'800	7'983.00	8.696	96'800	8'583.00	8.867
91'900	7'995.00	8.700	96'900	8'595.00	8.870
92'000	8'007.00	8.703	97'000	8'607.00	8.873
92'100	8'019.00	8.707	97'100	8'619.00	8.876
92'200	8'031.00	8.710	97'200	8'631.00	8.880
92'300	8'043.00	8.714	97'300	8'643.00	8.883
92'400	8'055.00	8.718	97'400	8'655.00	8.886
92'500	8'067.00	8.721	97'500	8'667.00	8.889
92'600	8'079.00	8.725	97'600	8'679.00	8.892
92'700	8'091.00	8.728	97'700	8'691.00	8.896
92'800	8'103.00	8.732	97'800	8'703.00	8.899
92'900	8'115.00	8.735	97'900	8'715.00	8.902
93'000	8'127.00	8.739	98'000	8'727.00	8.905
93'100	8'139.00	8.742	98'100	8'739.00	8.908
93'200	8'151.00	8.746	98'200	8'751.00	8.911
93'300	8'163.00	8.749	98'300	8'763.00	8.915
93'400	8'175.00	8.753	98'400	8'775.00	8.918
93'500	8'187.00	8.756	98'500	8'787.00	8.921
93'600	8'199.00	8.760	98'600	8'799.00	8.924
93'700	8'211.00	8.763	98'700	8'811.50	8.928
93'800	8'223.00	8.767	98'800	8'824.00	8.931
93'900	8'235.00	8.770	98'900	8'836.50	8.935
94'000	8'247.00	8.773	99'000	8'849.00	8.938
94'100	8'259.00	8.777	99'100	8'861.50	8.942
94'200	8'271.00	8.780	99'200	8'874.00	8.946
94'300	8'283.00	8.784	99'300	8'886.50	8.949
94'400	8'295.00	8.787	99'400	8'899.00	8.953
94'500	8'307.00	8.790	99'500	8'911.50	8.956
94'600	8'319.00	8.794	99'600	8'924.00	8.960
94'700	8'331.00	8.797	99'700	8'936.50	8.963
94'800	8'343.00	8.801	99'800	8'949.00	8.967
94'900	8'355.00	8.804	99'900	8'961.50	8.970
95'000	8'367.00	8.807	100'000	8'974.00	8.974

Barème de l'impôt sur le revenu 2008

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
100'100	8'986.50	8.978	105'100	9'611.50	9.145
100'200	8'999.00	8.981	105'200	9'624.00	9.148
100'300	9'011.50	8.985	105'300	9'636.50	9.151
100'400	9'024.00	8.988	105'400	9'649.00	9.155
100'500	9'036.50	8.992	105'500	9'661.50	9.158
100'600	9'049.00	8.995	105'600	9'674.00	9.161
100'700	9'061.50	8.999	105'700	9'686.50	9.164
100'800	9'074.00	9.002	105'800	9'699.00	9.167
100'900	9'086.50	9.005	105'900	9'711.50	9.170
101'000	9'099.00	9.009	106'000	9'724.00	9.174
101'100	9'111.50	9.012	106'100	9'736.50	9.177
101'200	9'124.00	9.016	106'200	9'749.00	9.180
101'300	9'136.50	9.019	106'300	9'761.50	9.183
101'400	9'149.00	9.023	106'400	9'774.00	9.186
101'500	9'161.50	9.026	106'500	9'786.50	9.189
101'600	9'174.00	9.030	106'600	9'799.00	9.192
101'700	9'186.50	9.033	106'700	9'811.50	9.195
101'800	9'199.00	9.036	106'800	9'824.00	9.199
101'900	9'211.50	9.040	106'900	9'836.50	9.202
102'000	9'224.00	9.043	107'000	9'849.00	9.205
102'100	9'236.50	9.047	107'100	9'861.50	9.208
102'200	9'249.00	9.050	107'200	9'874.00	9.211
102'300	9'261.50	9.053	107'300	9'886.50	9.214
102'400	9'274.00	9.057	107'400	9'899.00	9.217
102'500	9'286.50	9.060	107'500	9'911.50	9.220
102'600	9'299.00	9.063	107'600	9'924.00	9.223
102'700	9'311.50	9.067	107'700	9'936.50	9.226
102'800	9'324.00	9.070	107'800	9'949.00	9.229
102'900	9'336.50	9.073	107'900	9'961.50	9.232
103'000	9'349.00	9.077	108'000	9'974.00	9.235
103'100	9'361.50	9.080	108'100	9'986.50	9.238
103'200	9'374.00	9.083	108'200	9'999.00	9.241
103'300	9'386.50	9.087	108'300	10'011.50	9.244
103'400	9'399.00	9.090	108'400	10'024.00	9.247
103'500	9'411.50	9.093	108'500	10'036.50	9.250
103'600	9'424.00	9.097	108'600	10'049.00	9.253
103'700	9'436.50	9.100	108'700	10'061.50	9.256
103'800	9'449.00	9.103	108'800	10'074.00	9.259
103'900	9'461.50	9.106	108'900	10'086.50	9.262
104'000	9'474.00	9.110	109'000	10'099.00	9.265
104'100	9'486.50	9.113	109'100	10'111.50	9.268
104'200	9'499.00	9.116	109'200	10'124.00	9.271
104'300	9'511.50	9.119	109'300	10'136.50	9.274
104'400	9'524.00	9.123	109'400	10'149.00	9.277
104'500	9'536.50	9.126	109'500	10'161.50	9.280
104'600	9'549.00	9.129	109'600	10'174.00	9.283
104'700	9'561.50	9.132	109'700	10'186.50	9.286
104'800	9'574.00	9.135	109'800	10'199.00	9.289
104'900	9'586.50	9.139	109'900	10'211.50	9.292
105'000	9'599.00	9.142	110'000	10'224.00	9.295

Barème de l'impôt sur le revenu 2008

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
110'100	10'236.50	9.297	115'100	10'861.50	9.437
110'200	10'249.00	9.300	115'200	10'874.00	9.439
110'300	10'261.50	9.303	115'300	10'886.50	9.442
110'400	10'274.00	9.306	115'400	10'899.00	9.445
110'500	10'286.50	9.309	115'500	10'911.50	9.447
110'600	10'299.00	9.312	115'600	10'924.00	9.450
110'700	10'311.50	9.315	115'700	10'936.50	9.452
110'800	10'324.00	9.318	115'800	10'949.00	9.455
110'900	10'336.50	9.321	115'900	10'961.50	9.458
111'000	10'349.00	9.323	116'000	10'974.00	9.460
111'100	10'361.50	9.326	116'100	10'986.50	9.463
111'200	10'374.00	9.329	116'200	10'999.00	9.466
111'300	10'386.50	9.332	116'300	11'011.50	9.468
111'400	10'399.00	9.335	116'400	11'024.00	9.471
111'500	10'411.50	9.338	116'500	11'036.50	9.473
111'600	10'424.00	9.341	116'600	11'049.00	9.476
111'700	10'436.50	9.343	116'700	11'061.50	9.479
111'800	10'449.00	9.346	116'800	11'074.00	9.481
111'900	10'461.50	9.349	116'900	11'086.50	9.484
112'000	10'474.00	9.352	117'000	11'099.00	9.486
112'100	10'486.50	9.355	117'100	11'111.50	9.489
112'200	10'499.00	9.357	117'200	11'124.00	9.491
112'300	10'511.50	9.360	117'300	11'136.50	9.494
112'400	10'524.00	9.363	117'400	11'149.00	9.497
112'500	10'536.50	9.366	117'500	11'161.50	9.499
112'600	10'549.00	9.369	117'600	11'174.00	9.502
112'700	10'561.50	9.371	117'700	11'186.50	9.504
112'800	10'574.00	9.374	117'800	11'199.00	9.507
112'900	10'586.50	9.377	117'900	11'211.50	9.509
113'000	10'599.00	9.380	118'000	11'224.00	9.512
113'100	10'611.50	9.382	118'100	11'236.50	9.514
113'200	10'624.00	9.385	118'200	11'249.00	9.517
113'300	10'636.50	9.388	118'300	11'261.50	9.519
113'400	10'649.00	9.391	118'400	11'274.00	9.522
113'500	10'661.50	9.393	118'500	11'286.50	9.524
113'600	10'674.00	9.396	118'600	11'299.00	9.527
113'700	10'686.50	9.399	118'700	11'311.50	9.529
113'800	10'699.00	9.402	118'800	11'324.00	9.532
113'900	10'711.50	9.404	118'900	11'336.50	9.534
114'000	10'724.00	9.407	119'000	11'349.00	9.537
114'100	10'736.50	9.410	119'100	11'361.50	9.539
114'200	10'749.00	9.412	119'200	11'374.00	9.542
114'300	10'761.50	9.415	119'300	11'386.50	9.544
114'400	10'774.00	9.418	119'400	11'399.00	9.547
114'500	10'786.50	9.421	119'500	11'411.50	9.549
114'600	10'799.00	9.423	119'600	11'424.00	9.552
114'700	10'811.50	9.426	119'700	11'436.50	9.554
114'800	10'824.00	9.429	119'800	11'449.00	9.557
114'900	10'836.50	9.431	119'900	11'461.50	9.559
115'000	10'849.00	9.434	120'000	11'474.00	9.562

Barème de l'impôt sur le revenu 2008

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
120'100	11'486.50	9.564	125'100	12'121.00	9.689
120'200	11'499.00	9.567	125'200	12'134.00	9.692
120'300	11'511.50	9.569	125'300	12'147.00	9.694
120'400	11'524.00	9.571	125'400	12'160.00	9.697
120'500	11'536.50	9.574	125'500	12'173.00	9.700
120'600	11'549.00	9.576	125'600	12'186.00	9.702
120'700	11'561.50	9.579	125'700	12'199.00	9.705
120'800	11'574.00	9.581	125'800	12'212.00	9.707
120'900	11'586.50	9.584	125'900	12'225.00	9.710
121'000	11'599.00	9.586	126'000	12'238.00	9.713
121'100	11'611.50	9.588	126'100	12'251.00	9.715
121'200	11'624.00	9.591	126'200	12'264.00	9.718
121'300	11'636.50	9.593	126'300	12'277.00	9.721
121'400	11'649.00	9.596	126'400	12'290.00	9.723
121'500	11'661.50	9.598	126'500	12'303.00	9.726
121'600	11'674.00	9.600	126'600	12'316.00	9.728
121'700	11'686.50	9.603	126'700	12'329.00	9.731
121'800	11'699.00	9.605	126'800	12'342.00	9.733
121'900	11'711.50	9.607	126'900	12'355.00	9.736
122'000	11'724.00	9.610	127'000	12'368.00	9.739
122'100	11'736.50	9.612	127'100	12'381.00	9.741
122'200	11'749.00	9.615	127'200	12'394.00	9.744
122'300	11'761.50	9.617	127'300	12'407.00	9.746
122'400	11'774.00	9.619	127'400	12'420.00	9.749
122'500	11'786.50	9.622	127'500	12'433.00	9.751
122'600	11'799.00	9.624	127'600	12'446.00	9.754
122'700	11'811.50	9.626	127'700	12'459.00	9.756
122'800	11'824.00	9.629	127'800	12'472.00	9.759
122'900	11'836.50	9.631	127'900	12'485.00	9.762
123'000	11'849.00	9.633	128'000	12'498.00	9.764
123'100	11'861.50	9.636	128'100	12'511.00	9.767
123'200	11'874.00	9.638	128'200	12'524.00	9.769
123'300	11'887.00	9.641	128'300	12'537.00	9.772
123'400	11'900.00	9.643	128'400	12'550.00	9.774
123'500	11'913.00	9.646	128'500	12'563.00	9.777
123'600	11'926.00	9.649	128'600	12'576.00	9.779
123'700	11'939.00	9.652	128'700	12'589.00	9.782
123'800	11'952.00	9.654	128'800	12'602.00	9.784
123'900	11'965.00	9.657	128'900	12'615.00	9.787
124'000	11'978.00	9.660	129'000	12'628.00	9.789
124'100	11'991.00	9.662	129'100	12'641.00	9.792
124'200	12'004.00	9.665	129'200	12'654.00	9.794
124'300	12'017.00	9.668	129'300	12'667.00	9.797
124'400	12'030.00	9.670	129'400	12'680.00	9.799
124'500	12'043.00	9.673	129'500	12'693.00	9.802
124'600	12'056.00	9.676	129'600	12'706.00	9.804
124'700	12'069.00	9.678	129'700	12'719.00	9.806
124'800	12'082.00	9.681	129'800	12'732.00	9.809
124'900	12'095.00	9.684	129'900	12'745.00	9.811
125'000	12'108.00	9.686	130'000	12'758.00	9.814

Barème de l'impôt sur le revenu 2008

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
130'100	12'771.00	9.816	135'100	13'421.00	9.934
130'200	12'784.00	9.819	135'200	13'434.00	9.936
130'300	12'797.00	9.821	135'300	13'447.00	9.939
130'400	12'810.00	9.824	135'400	13'460.00	9.941
130'500	12'823.00	9.826	135'500	13'473.00	9.943
130'600	12'836.00	9.828	135'600	13'486.00	9.945
130'700	12'849.00	9.831	135'700	13'499.00	9.948
130'800	12'862.00	9.833	135'800	13'512.00	9.950
130'900	12'875.00	9.836	135'900	13'525.00	9.952
131'000	12'888.00	9.838	136'000	13'538.00	9.954
131'100	12'901.00	9.841	136'100	13'551.00	9.957
131'200	12'914.00	9.843	136'200	13'564.00	9.959
131'300	12'927.00	9.845	136'300	13'577.00	9.961
131'400	12'940.00	9.848	136'400	13'590.00	9.963
131'500	12'953.00	9.850	136'500	13'603.00	9.966
131'600	12'966.00	9.853	136'600	13'616.00	9.968
131'700	12'979.00	9.855	136'700	13'629.00	9.970
131'800	12'992.00	9.857	136'800	13'642.00	9.972
131'900	13'005.00	9.860	136'900	13'655.00	9.974
132'000	13'018.00	9.862	137'000	13'668.00	9.977
132'100	13'031.00	9.864	137'100	13'681.00	9.979
132'200	13'044.00	9.867	137'200	13'694.00	9.981
132'300	13'057.00	9.869	137'300	13'707.00	9.983
132'400	13'070.00	9.872	137'400	13'720.00	9.985
132'500	13'083.00	9.874	137'500	13'733.00	9.988
132'600	13'096.00	9.876	137'600	13'746.00	9.990
132'700	13'109.00	9.879	137'700	13'759.00	9.992
132'800	13'122.00	9.881	137'800	13'772.00	9.994
132'900	13'135.00	9.883	137'900	13'785.00	9.996
133'000	13'148.00	9.886	138'000	13'798.00	9.999
133'100	13'161.00	9.888	138'100	13'811.00	10.001
133'200	13'174.00	9.890	138'200	13'824.00	10.003
133'300	13'187.00	9.893	138'300	13'837.00	10.005
133'400	13'200.00	9.895	138'400	13'850.00	10.007
133'500	13'213.00	9.897	138'500	13'863.00	10.009
133'600	13'226.00	9.900	138'600	13'876.00	10.012
133'700	13'239.00	9.902	138'700	13'889.00	10.014
133'800	13'252.00	9.904	138'800	13'902.00	10.016
133'900	13'265.00	9.907	138'900	13'915.00	10.018
134'000	13'278.00	9.909	139'000	13'928.00	10.020
134'100	13'291.00	9.911	139'100	13'941.00	10.022
134'200	13'304.00	9.914	139'200	13'954.00	10.024
134'300	13'317.00	9.916	139'300	13'967.00	10.027
134'400	13'330.00	9.918	139'400	13'980.00	10.029
134'500	13'343.00	9.920	139'500	13'993.00	10.031
134'600	13'356.00	9.923	139'600	14'006.00	10.033
134'700	13'369.00	9.925	139'700	14'019.00	10.035
134'800	13'382.00	9.927	139'800	14'032.00	10.037
134'900	13'395.00	9.930	139'900	14'045.00	10.039
135'000	13'408.00	9.932	140'000	14'058.00	10.041

Barème de l'impôt sur le revenu 2008

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
140'100	14'071.00	10.044	145'100	14'721.00	10.145
140'200	14'084.00	10.046	145'200	14'734.00	10.147
140'300	14'097.00	10.048	145'300	14'747.00	10.149
140'400	14'110.00	10.050	145'400	14'760.00	10.151
140'500	14'123.00	10.052	145'500	14'773.00	10.153
140'600	14'136.00	10.054	145'600	14'786.00	10.155
140'700	14'149.00	10.056	145'700	14'799.00	10.157
140'800	14'162.00	10.058	145'800	14'812.00	10.159
140'900	14'175.00	10.060	145'900	14'825.00	10.161
141'000	14'188.00	10.062	146'000	14'838.00	10.163
141'100	14'201.00	10.064	146'100	14'851.00	10.165
141'200	14'214.00	10.067	146'200	14'864.00	10.167
141'300	14'227.00	10.069	146'300	14'877.00	10.169
141'400	14'240.00	10.071	146'400	14'890.00	10.171
141'500	14'253.00	10.073	146'500	14'903.00	10.173
141'600	14'266.00	10.075	146'600	14'916.00	10.175
141'700	14'279.00	10.077	146'700	14'929.00	10.177
141'800	14'292.00	10.079	146'800	14'942.00	10.178
141'900	14'305.00	10.081	146'900	14'955.00	10.180
142'000	14'318.00	10.083	147'000	14'968.00	10.182
142'100	14'331.00	10.085	147'100	14'981.00	10.184
142'200	14'344.00	10.087	147'200	14'994.00	10.186
142'300	14'357.00	10.089	147'300	15'007.00	10.188
142'400	14'370.00	10.091	147'400	15'020.00	10.190
142'500	14'383.00	10.093	147'500	15'033.00	10.192
142'600	14'396.00	10.095	147'600	15'046.00	10.194
142'700	14'409.00	10.097	147'700	15'059.00	10.196
142'800	14'422.00	10.099	147'800	15'072.00	10.198
142'900	14'435.00	10.101	147'900	15'085.50	10.200
143'000	14'448.00	10.103	148'000	15'099.00	10.202
143'100	14'461.00	10.106	148'100	15'112.50	10.204
143'200	14'474.00	10.108	148'200	15'126.00	10.206
143'300	14'487.00	10.110	148'300	15'139.50	10.209
143'400	14'500.00	10.112	148'400	15'153.00	10.211
143'500	14'513.00	10.114	148'500	15'166.50	10.213
143'600	14'526.00	10.116	148'600	15'180.00	10.215
143'700	14'539.00	10.118	148'700	15'193.50	10.218
143'800	14'552.00	10.120	148'800	15'207.00	10.220
143'900	14'565.00	10.122	148'900	15'220.50	10.222
144'000	14'578.00	10.124	149'000	15'234.00	10.224
144'100	14'591.00	10.126	149'100	15'247.50	10.226
144'200	14'604.00	10.128	149'200	15'261.00	10.229
144'300	14'617.00	10.130	149'300	15'274.50	10.231
144'400	14'630.00	10.132	149'400	15'288.00	10.233
144'500	14'643.00	10.134	149'500	15'301.50	10.235
144'600	14'656.00	10.136	149'600	15'315.00	10.237
144'700	14'669.00	10.138	149'700	15'328.50	10.239
144'800	14'682.00	10.140	149'800	15'342.00	10.242
144'900	14'695.00	10.141	149'900	15'355.50	10.244
145'000	14'708.00	10.143	150'000	15'369.00	10.246

Barème de l'impôt sur le revenu 2008

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
150'100	15'382.50	10.248	155'100	16'057.50	10.353
150'200	15'396.00	10.250	155'200	16'071.00	10.355
150'300	15'409.50	10.252	155'300	16'084.50	10.357
150'400	15'423.00	10.255	155'400	16'098.00	10.359
150'500	15'436.50	10.257	155'500	16'111.50	10.361
150'600	15'450.00	10.259	155'600	16'125.00	10.363
150'700	15'463.50	10.261	155'700	16'138.50	10.365
150'800	15'477.00	10.263	155'800	16'152.00	10.367
150'900	15'490.50	10.265	155'900	16'165.50	10.369
151'000	15'504.00	10.268	156'000	16'179.00	10.371
151'100	15'517.50	10.270	156'100	16'192.50	10.373
151'200	15'531.00	10.272	156'200	16'206.00	10.375
151'300	15'544.50	10.274	156'300	16'219.50	10.377
151'400	15'558.00	10.276	156'400	16'233.00	10.379
151'500	15'571.50	10.278	156'500	16'246.50	10.381
151'600	15'585.00	10.280	156'600	16'260.00	10.383
151'700	15'598.50	10.282	156'700	16'273.50	10.385
151'800	15'612.00	10.285	156'800	16'287.00	10.387
151'900	15'625.50	10.287	156'900	16'300.50	10.389
152'000	15'639.00	10.289	157'000	16'314.00	10.391
152'100	15'652.50	10.291	157'100	16'327.50	10.393
152'200	15'666.00	10.293	157'200	16'341.00	10.395
152'300	15'679.50	10.295	157'300	16'354.50	10.397
152'400	15'693.00	10.297	157'400	16'368.00	10.399
152'500	15'706.50	10.299	157'500	16'381.50	10.401
152'600	15'720.00	10.301	157'600	16'395.00	10.403
152'700	15'733.50	10.304	157'700	16'408.50	10.405
152'800	15'747.00	10.306	157'800	16'422.00	10.407
152'900	15'760.50	10.308	157'900	16'435.50	10.409
153'000	15'774.00	10.310	158'000	16'449.00	10.411
153'100	15'787.50	10.312	158'100	16'462.50	10.413
153'200	15'801.00	10.314	158'200	16'476.00	10.415
153'300	15'814.50	10.316	158'300	16'489.50	10.417
153'400	15'828.00	10.318	158'400	16'503.00	10.419
153'500	15'841.50	10.320	158'500	16'516.50	10.421
153'600	15'855.00	10.322	158'600	16'530.00	10.422
153'700	15'868.50	10.324	158'700	16'543.50	10.424
153'800	15'882.00	10.326	158'800	16'557.00	10.426
153'900	15'895.50	10.328	158'900	16'570.50	10.428
154'000	15'909.00	10.331	159'000	16'584.00	10.430
154'100	15'922.50	10.333	159'100	16'597.50	10.432
154'200	15'936.00	10.335	159'200	16'611.00	10.434
154'300	15'949.50	10.337	159'300	16'624.50	10.436
154'400	15'963.00	10.339	159'400	16'638.00	10.438
154'500	15'976.50	10.341	159'500	16'651.50	10.440
154'600	15'990.00	10.343	159'600	16'665.00	10.442
154'700	16'003.50	10.345	159'700	16'678.50	10.444
154'800	16'017.00	10.347	159'800	16'692.00	10.446
154'900	16'030.50	10.349	159'900	16'705.50	10.447
155'000	16'044.00	10.351	160'000	16'719.00	10.449

Barème de l'impôt sur le revenu 2008

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
160'100	16'732.50	10.451	165'100	17'407.50	10.544
160'200	16'746.00	10.453	165'200	17'421.00	10.545
160'300	16'759.50	10.455	165'300	17'434.50	10.547
160'400	16'773.00	10.457	165'400	17'448.00	10.549
160'500	16'786.50	10.459	165'500	17'461.50	10.551
160'600	16'800.00	10.461	165'600	17'475.00	10.553
160'700	16'813.50	10.463	165'700	17'488.50	10.554
160'800	16'827.00	10.465	165'800	17'502.00	10.556
160'900	16'840.50	10.466	165'900	17'515.50	10.558
161'000	16'854.00	10.468	166'000	17'529.00	10.560
161'100	16'867.50	10.470	166'100	17'542.50	10.561
161'200	16'881.00	10.472	166'200	17'556.00	10.563
161'300	16'894.50	10.474	166'300	17'569.50	10.565
161'400	16'908.00	10.476	166'400	17'583.00	10.567
161'500	16'921.50	10.478	166'500	17'596.50	10.568
161'600	16'935.00	10.480	166'600	17'610.00	10.570
161'700	16'948.50	10.481	166'700	17'623.50	10.572
161'800	16'962.00	10.483	166'800	17'637.00	10.574
161'900	16'975.50	10.485	166'900	17'650.50	10.575
162'000	16'989.00	10.487	167'000	17'664.00	10.577
162'100	17'002.50	10.489	167'100	17'677.50	10.579
162'200	17'016.00	10.491	167'200	17'691.00	10.581
162'300	17'029.50	10.493	167'300	17'704.50	10.582
162'400	17'043.00	10.494	167'400	17'718.00	10.584
162'500	17'056.50	10.496	167'500	17'731.50	10.586
162'600	17'070.00	10.498	167'600	17'745.00	10.588
162'700	17'083.50	10.500	167'700	17'758.50	10.589
162'800	17'097.00	10.502	167'800	17'772.00	10.591
162'900	17'110.50	10.504	167'900	17'785.50	10.593
163'000	17'124.00	10.506	168'000	17'799.00	10.595
163'100	17'137.50	10.507	168'100	17'812.50	10.596
163'200	17'151.00	10.509	168'200	17'826.00	10.598
163'300	17'164.50	10.511	168'300	17'839.50	10.600
163'400	17'178.00	10.513	168'400	17'853.00	10.602
163'500	17'191.50	10.515	168'500	17'866.50	10.603
163'600	17'205.00	10.517	168'600	17'880.00	10.605
163'700	17'218.50	10.518	168'700	17'893.50	10.607
163'800	17'232.00	10.520	168'800	17'907.00	10.608
163'900	17'245.50	10.522	168'900	17'920.50	10.610
164'000	17'259.00	10.524	169'000	17'934.00	10.612
164'100	17'272.50	10.526	169'100	17'947.50	10.614
164'200	17'286.00	10.527	169'200	17'961.00	10.615
164'300	17'299.50	10.529	169'300	17'974.50	10.617
164'400	17'313.00	10.531	169'400	17'988.00	10.619
164'500	17'326.50	10.533	169'500	18'001.50	10.620
164'600	17'340.00	10.535	169'600	18'015.00	10.622
164'700	17'353.50	10.536	169'700	18'028.50	10.624
164'800	17'367.00	10.538	169'800	18'042.00	10.625
164'900	17'380.50	10.540	169'900	18'055.50	10.627
165'000	17'394.00	10.542	170'000	18'069.00	10.629

Barème de l'impôt sur le revenu 2008

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
170'100	18'082.50	10.631	175'100	18'757.50	10.712
170'200	18'096.00	10.632	175'200	18'771.00	10.714
170'300	18'109.50	10.634	175'300	18'784.50	10.716
170'400	18'123.00	10.636	175'400	18'798.00	10.717
170'500	18'136.50	10.637	175'500	18'811.50	10.719
170'600	18'150.00	10.639	175'600	18'825.50	10.721
170'700	18'163.50	10.641	175'700	18'839.50	10.723
170'800	18'177.00	10.642	175'800	18'853.50	10.724
170'900	18'190.50	10.644	175'900	18'867.50	10.726
171'000	18'204.00	10.646	176'000	18'881.50	10.728
171'100	18'217.50	10.647	176'100	18'895.50	10.730
171'200	18'231.00	10.649	176'200	18'909.50	10.732
171'300	18'244.50	10.651	176'300	18'923.50	10.734
171'400	18'258.00	10.652	176'400	18'937.50	10.736
171'500	18'271.50	10.654	176'500	18'951.50	10.737
171'600	18'285.00	10.656	176'600	18'965.50	10.739
171'700	18'298.50	10.657	176'700	18'979.50	10.741
171'800	18'312.00	10.659	176'800	18'993.50	10.743
171'900	18'325.50	10.661	176'900	19'007.50	10.745
172'000	18'339.00	10.662	177'000	19'021.50	10.747
172'100	18'352.50	10.664	177'100	19'035.50	10.748
172'200	18'366.00	10.666	177'200	19'049.50	10.750
172'300	18'379.50	10.667	177'300	19'063.50	10.752
172'400	18'393.00	10.669	177'400	19'077.50	10.754
172'500	18'406.50	10.670	177'500	19'091.50	10.756
172'600	18'420.00	10.672	177'600	19'105.50	10.758
172'700	18'433.50	10.674	177'700	19'119.50	10.759
172'800	18'447.00	10.675	177'800	19'133.50	10.761
172'900	18'460.50	10.677	177'900	19'147.50	10.763
173'000	18'474.00	10.679	178'000	19'161.50	10.765
173'100	18'487.50	10.680	178'100	19'175.50	10.767
173'200	18'501.00	10.682	178'200	19'189.50	10.769
173'300	18'514.50	10.683	178'300	19'203.50	10.770
173'400	18'528.00	10.685	178'400	19'217.50	10.772
173'500	18'541.50	10.687	178'500	19'231.50	10.774
173'600	18'555.00	10.688	178'600	19'245.50	10.776
173'700	18'568.50	10.690	178'700	19'259.50	10.778
173'800	18'582.00	10.692	178'800	19'273.50	10.779
173'900	18'595.50	10.693	178'900	19'287.50	10.781
174'000	18'609.00	10.695	179'000	19'301.50	10.783
174'100	18'622.50	10.696	179'100	19'315.50	10.785
174'200	18'636.00	10.698	179'200	19'329.50	10.787
174'300	18'649.50	10.700	179'300	19'343.50	10.788
174'400	18'663.00	10.701	179'400	19'357.50	10.790
174'500	18'676.50	10.703	179'500	19'371.50	10.792
174'600	18'690.00	10.704	179'600	19'385.50	10.794
174'700	18'703.50	10.706	179'700	19'399.50	10.795
174'800	18'717.00	10.708	179'800	19'413.50	10.797
174'900	18'730.50	10.709	179'900	19'427.50	10.799
175'000	18'744.00	10.711	180'000	19'441.50	10.801

Barème de l'impôt sur le revenu 2008

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
180'100	19'455.50	10.803	185'100	20'155.50	10.889
180'200	19'469.50	10.804	185'200	20'169.50	10.891
180'300	19'483.50	10.806	185'300	20'183.50	10.892
180'400	19'497.50	10.808	185'400	20'197.50	10.894
180'500	19'511.50	10.810	185'500	20'211.50	10.896
180'600	19'525.50	10.811	185'600	20'225.50	10.897
180'700	19'539.50	10.813	185'700	20'239.50	10.899
180'800	19'553.50	10.815	185'800	20'253.50	10.901
180'900	19'567.50	10.817	185'900	20'267.50	10.902
181'000	19'581.50	10.819	186'000	20'281.50	10.904
181'100	19'595.50	10.820	186'100	20'295.50	10.906
181'200	19'609.50	10.822	186'200	20'309.50	10.907
181'300	19'623.50	10.824	186'300	20'323.50	10.909
181'400	19'637.50	10.826	186'400	20'337.50	10.911
181'500	19'651.50	10.827	186'500	20'351.50	10.912
181'600	19'665.50	10.829	186'600	20'365.50	10.914
181'700	19'679.50	10.831	186'700	20'379.50	10.916
181'800	19'693.50	10.833	186'800	20'393.50	10.917
181'900	19'707.50	10.834	186'900	20'407.50	10.919
182'000	19'721.50	10.836	187'000	20'421.50	10.921
182'100	19'735.50	10.838	187'100	20'435.50	10.922
182'200	19'749.50	10.839	187'200	20'449.50	10.924
182'300	19'763.50	10.841	187'300	20'463.50	10.926
182'400	19'777.50	10.843	187'400	20'477.50	10.927
182'500	19'791.50	10.845	187'500	20'491.50	10.929
182'600	19'805.50	10.846	187'600	20'505.50	10.930
182'700	19'819.50	10.848	187'700	20'519.50	10.932
182'800	19'833.50	10.850	187'800	20'533.50	10.934
182'900	19'847.50	10.852	187'900	20'547.50	10.935
183'000	19'861.50	10.853	188'000	20'561.50	10.937
183'100	19'875.50	10.855	188'100	20'575.50	10.939
183'200	19'889.50	10.857	188'200	20'589.50	10.940
183'300	19'903.50	10.858	188'300	20'603.50	10.942
183'400	19'917.50	10.860	188'400	20'617.50	10.943
183'500	19'931.50	10.862	188'500	20'631.50	10.945
183'600	19'945.50	10.864	188'600	20'645.50	10.947
183'700	19'959.50	10.865	188'700	20'659.50	10.948
183'800	19'973.50	10.867	188'800	20'673.50	10.950
183'900	19'987.50	10.869	188'900	20'687.50	10.952
184'000	20'001.50	10.870	189'000	20'701.50	10.953
184'100	20'015.50	10.872	189'100	20'715.50	10.955
184'200	20'029.50	10.874	189'200	20'729.50	10.956
184'300	20'043.50	10.875	189'300	20'743.50	10.958
184'400	20'057.50	10.877	189'400	20'757.50	10.960
184'500	20'071.50	10.879	189'500	20'771.50	10.961
184'600	20'085.50	10.881	189'600	20'785.50	10.963
184'700	20'099.50	10.882	189'700	20'799.50	10.964
184'800	20'113.50	10.884	189'800	20'813.50	10.966
184'900	20'127.50	10.886	189'900	20'827.50	10.968
185'000	20'141.50	10.887	190'000	20'841.50	10.969

Barème de l'impôt sur le revenu 2008

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
190'100	20'855.50	10.971	195'100	21'555.50	11.048
190'200	20'869.50	10.972	195'200	21'569.50	11.050
190'300	20'883.50	10.974	195'300	21'583.50	11.051
190'400	20'897.50	10.976	195'400	21'597.50	11.053
190'500	20'911.50	10.977	195'500	21'611.50	11.054
190'600	20'925.50	10.979	195'600	21'625.50	11.056
190'700	20'939.50	10.980	195'700	21'639.50	11.057
190'800	20'953.50	10.982	195'800	21'653.50	11.059
190'900	20'967.50	10.983	195'900	21'667.50	11.060
191'000	20'981.50	10.985	196'000	21'681.50	11.062
191'100	20'995.50	10.987	196'100	21'695.50	11.063
191'200	21'009.50	10.988	196'200	21'709.50	11.065
191'300	21'023.50	10.990	196'300	21'723.50	11.066
191'400	21'037.50	10.991	196'400	21'737.50	11.068
191'500	21'051.50	10.993	196'500	21'751.50	11.069
191'600	21'065.50	10.995	196'600	21'765.50	11.071
191'700	21'079.50	10.996	196'700	21'779.50	11.072
191'800	21'093.50	10.998	196'800	21'793.50	11.074
191'900	21'107.50	10.999	196'900	21'807.50	11.075
192'000	21'121.50	11.001	197'000	21'821.50	11.077
192'100	21'135.50	11.002	197'100	21'835.50	11.078
192'200	21'149.50	11.004	197'200	21'849.50	11.080
192'300	21'163.50	11.005	197'300	21'863.50	11.081
192'400	21'177.50	11.007	197'400	21'877.50	11.083
192'500	21'191.50	11.009	197'500	21'891.50	11.084
192'600	21'205.50	11.010	197'600	21'905.50	11.086
192'700	21'219.50	11.012	197'700	21'919.50	11.087
192'800	21'233.50	11.013	197'800	21'933.50	11.089
192'900	21'247.50	11.015	197'900	21'947.50	11.090
193'000	21'261.50	11.016	198'000	21'961.50	11.092
193'100	21'275.50	11.018	198'100	21'975.50	11.093
193'200	21'289.50	11.019	198'200	21'989.50	11.095
193'300	21'303.50	11.021	198'300	22'003.50	11.096
193'400	21'317.50	11.022	198'400	22'017.50	11.098
193'500	21'331.50	11.024	198'500	22'031.50	11.099
193'600	21'345.50	11.026	198'600	22'045.50	11.100
193'700	21'359.50	11.027	198'700	22'059.50	11.102
193'800	21'373.50	11.029	198'800	22'073.50	11.103
193'900	21'387.50	11.030	198'900	22'087.50	11.105
194'000	21'401.50	11.032	199'000	22'101.50	11.106
194'100	21'415.50	11.033	199'100	22'115.50	11.108
194'200	21'429.50	11.035	199'200	22'129.50	11.109
194'300	21'443.50	11.036	199'300	22'143.50	11.111
194'400	21'457.50	11.038	199'400	22'157.50	11.112
194'500	21'471.50	11.039	199'500	22'171.50	11.114
194'600	21'485.50	11.041	199'600	22'185.50	11.115
194'700	21'499.50	11.042	199'700	22'199.50	11.116
194'800	21'513.50	11.044	199'800	22'213.50	11.118
194'900	21'527.50	11.045	199'900	22'227.50	11.119
195'000	21'541.50	11.047	200'000	22'241.50	11.121

Barème de l'impôt sur le revenu 2008

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
200'100	22'255.50	11.122	205'100	22'964.50	11.197
200'200	22'269.50	11.124	205'200	22'979.00	11.198
200'300	22'283.50	11.125	205'300	22'993.50	11.200
200'400	22'297.50	11.126	205'400	23'008.00	11.202
200'500	22'311.50	11.128	205'500	23'022.50	11.203
200'600	22'325.50	11.129	205'600	23'037.00	11.205
200'700	22'339.50	11.131	205'700	23'051.50	11.206
200'800	22'353.50	11.132	205'800	23'066.00	11.208
200'900	22'367.50	11.134	205'900	23'080.50	11.210
201'000	22'381.50	11.135	206'000	23'095.00	11.211
201'100	22'395.50	11.136	206'100	23'109.50	11.213
201'200	22'409.50	11.138	206'200	23'124.00	11.214
201'300	22'423.50	11.139	206'300	23'138.50	11.216
201'400	22'437.50	11.141	206'400	23'153.00	11.218
201'500	22'451.50	11.142	206'500	23'167.50	11.219
201'600	22'465.50	11.144	206'600	23'182.00	11.221
201'700	22'479.50	11.145	206'700	23'196.50	11.222
201'800	22'493.50	11.146	206'800	23'211.00	11.224
201'900	22'507.50	11.148	206'900	23'225.50	11.225
202'000	22'521.50	11.149	207'000	23'240.00	11.227
202'100	22'535.50	11.151	207'100	23'254.50	11.229
202'200	22'549.50	11.152	207'200	23'269.00	11.230
202'300	22'563.50	11.153	207'300	23'283.50	11.232
202'400	22'577.50	11.155	207'400	23'298.00	11.233
202'500	22'591.50	11.156	207'500	23'312.50	11.235
202'600	22'605.50	11.158	207'600	23'327.00	11.237
202'700	22'619.50	11.159	207'700	23'341.50	11.238
202'800	22'633.50	11.161	207'800	23'356.00	11.240
202'900	22'647.50	11.162	207'900	23'370.50	11.241
203'000	22'661.50	11.163	208'000	23'385.00	11.243
203'100	22'675.50	11.165	208'100	23'399.50	11.244
203'200	22'689.50	11.166	208'200	23'414.00	11.246
203'300	22'703.50	11.167	208'300	23'428.50	11.247
203'400	22'718.00	11.169	208'400	23'443.00	11.249
203'500	22'732.50	11.171	208'500	23'457.50	11.251
203'600	22'747.00	11.172	208'600	23'472.00	11.252
203'700	22'761.50	11.174	208'700	23'486.50	11.254
203'800	22'776.00	11.176	208'800	23'501.00	11.255
203'900	22'790.50	11.177	208'900	23'515.50	11.257
204'000	22'805.00	11.179	209'000	23'530.00	11.258
204'100	22'819.50	11.181	209'100	23'544.50	11.260
204'200	22'834.00	11.182	209'200	23'559.00	11.261
204'300	22'848.50	11.184	209'300	23'573.50	11.263
204'400	22'863.00	11.185	209'400	23'588.00	11.265
204'500	22'877.50	11.187	209'500	23'602.50	11.266
204'600	22'892.00	11.189	209'600	23'617.00	11.268
204'700	22'906.50	11.190	209'700	23'631.50	11.269
204'800	22'921.00	11.192	209'800	23'646.00	11.271
204'900	22'935.50	11.194	209'900	23'660.50	11.272
205'000	22'950.00	11.195	210'000	23'675.00	11.274

Barème de l'impôt sur le revenu 2008

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
210'100	23'689.50	11.275	215'100	24'414.50	11.350
210'200	23'704.00	11.277	215'200	24'429.00	11.352
210'300	23'718.50	11.278	215'300	24'443.50	11.353
210'400	23'733.00	11.280	215'400	24'458.00	11.355
210'500	23'747.50	11.281	215'500	24'472.50	11.356
210'600	23'762.00	11.283	215'600	24'487.00	11.358
210'700	23'776.50	11.285	215'700	24'501.50	11.359
210'800	23'791.00	11.286	215'800	24'516.00	11.361
210'900	23'805.50	11.288	215'900	24'530.50	11.362
211'000	23'820.00	11.289	216'000	24'545.00	11.363
211'100	23'834.50	11.291	216'100	24'559.50	11.365
211'200	23'849.00	11.292	216'200	24'574.00	11.366
211'300	23'863.50	11.294	216'300	24'588.50	11.368
211'400	23'878.00	11.295	216'400	24'603.00	11.369
211'500	23'892.50	11.297	216'500	24'617.50	11.371
211'600	23'907.00	11.298	216'600	24'632.00	11.372
211'700	23'921.50	11.300	216'700	24'646.50	11.374
211'800	23'936.00	11.301	216'800	24'661.00	11.375
211'900	23'950.50	11.303	216'900	24'675.50	11.376
212'000	23'965.00	11.304	217'000	24'690.00	11.378
212'100	23'979.50	11.306	217'100	24'704.50	11.379
212'200	23'994.00	11.307	217'200	24'719.00	11.381
212'300	24'008.50	11.309	217'300	24'733.50	11.382
212'400	24'023.00	11.310	217'400	24'748.00	11.384
212'500	24'037.50	11.312	217'500	24'762.50	11.385
212'600	24'052.00	11.313	217'600	24'777.00	11.386
212'700	24'066.50	11.315	217'700	24'791.50	11.388
212'800	24'081.00	11.316	217'800	24'806.00	11.389
212'900	24'095.50	11.318	217'900	24'820.50	11.391
213'000	24'110.00	11.319	218'000	24'835.00	11.392
213'100	24'124.50	11.321	218'100	24'849.50	11.394
213'200	24'139.00	11.322	218'200	24'864.00	11.395
213'300	24'153.50	11.324	218'300	24'878.50	11.396
213'400	24'168.00	11.325	218'400	24'893.00	11.398
213'500	24'182.50	11.327	218'500	24'907.50	11.399
213'600	24'197.00	11.328	218'600	24'922.00	11.401
213'700	24'211.50	11.330	218'700	24'936.50	11.402
213'800	24'226.00	11.331	218'800	24'951.00	11.404
213'900	24'240.50	11.333	218'900	24'965.50	11.405
214'000	24'255.00	11.334	219'000	24'980.00	11.406
214'100	24'269.50	11.336	219'100	24'994.50	11.408
214'200	24'284.00	11.337	219'200	25'009.00	11.409
214'300	24'298.50	11.339	219'300	25'023.50	11.411
214'400	24'313.00	11.340	219'400	25'038.00	11.412
214'500	24'327.50	11.341	219'500	25'052.50	11.413
214'600	24'342.00	11.343	219'600	25'067.00	11.415
214'700	24'356.50	11.344	219'700	25'081.50	11.416
214'800	24'371.00	11.346	219'800	25'096.00	11.418
214'900	24'385.50	11.347	219'900	25'110.50	11.419
215'000	24'400.00	11.349	220'000	25'125.00	11.420

Barème de l'impôt sur le revenu 2008

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
220'100	25'139.50	11.422	225'100	25'864.50	11.490
220'200	25'154.00	11.423	225'200	25'879.00	11.492
220'300	25'168.50	11.425	225'300	25'893.50	11.493
220'400	25'183.00	11.426	225'400	25'908.00	11.494
220'500	25'197.50	11.427	225'500	25'922.50	11.496
220'600	25'212.00	11.429	225'600	25'937.00	11.497
220'700	25'226.50	11.430	225'700	25'951.50	11.498
220'800	25'241.00	11.432	225'800	25'966.00	11.500
220'900	25'255.50	11.433	225'900	25'980.50	11.501
221'000	25'270.00	11.434	226'000	25'995.00	11.502
221'100	25'284.50	11.436	226'100	26'009.50	11.504
221'200	25'299.00	11.437	226'200	26'024.00	11.505
221'300	25'313.50	11.439	226'300	26'038.50	11.506
221'400	25'328.00	11.440	226'400	26'053.00	11.508
221'500	25'342.50	11.441	226'500	26'067.50	11.509
221'600	25'357.00	11.443	226'600	26'082.00	11.510
221'700	25'371.50	11.444	226'700	26'096.50	11.511
221'800	25'386.00	11.445	226'800	26'111.00	11.513
221'900	25'400.50	11.447	226'900	26'125.50	11.514
222'000	25'415.00	11.448	227'000	26'140.00	11.515
222'100	25'429.50	11.450	227'100	26'154.50	11.517
222'200	25'444.00	11.451	227'200	26'169.00	11.518
222'300	25'458.50	11.452	227'300	26'183.50	11.519
222'400	25'473.00	11.454	227'400	26'198.00	11.521
222'500	25'487.50	11.455	227'500	26'212.50	11.522
222'600	25'502.00	11.456	227'600	26'227.00	11.523
222'700	25'516.50	11.458	227'700	26'241.50	11.525
222'800	25'531.00	11.459	227'800	26'256.00	11.526
222'900	25'545.50	11.461	227'900	26'270.50	11.527
223'000	25'560.00	11.462	228'000	26'285.00	11.529
223'100	25'574.50	11.463	228'100	26'299.50	11.530
223'200	25'589.00	11.465	228'200	26'314.00	11.531
223'300	25'603.50	11.466	228'300	26'328.50	11.532
223'400	25'618.00	11.467	228'400	26'343.00	11.534
223'500	25'632.50	11.469	228'500	26'357.50	11.535
223'600	25'647.00	11.470	228'600	26'372.00	11.536
223'700	25'661.50	11.471	228'700	26'386.50	11.538
223'800	25'676.00	11.473	228'800	26'401.00	11.539
223'900	25'690.50	11.474	228'900	26'415.50	11.540
224'000	25'705.00	11.475	229'000	26'430.00	11.541
224'100	25'719.50	11.477	229'100	26'444.50	11.543
224'200	25'734.00	11.478	229'200	26'459.00	11.544
224'300	25'748.50	11.479	229'300	26'473.50	11.545
224'400	25'763.00	11.481	229'400	26'488.00	11.547
224'500	25'777.50	11.482	229'500	26'502.50	11.548
224'600	25'792.00	11.484	229'600	26'517.00	11.549
224'700	25'806.50	11.485	229'700	26'531.50	11.551
224'800	25'821.00	11.486	229'800	26'546.00	11.552
224'900	25'835.50	11.488	229'900	26'560.50	11.553
225'000	25'850.00	11.489	230'000	26'575.00	11.554

Barème de l'impôt sur le revenu 2008

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
230'100	26'589.50	11.556	235'100	27'322.50	11.622
230'200	26'604.00	11.557	235'200	27'337.50	11.623
230'300	26'618.50	11.558	235'300	27'352.50	11.625
230'400	26'633.00	11.559	235'400	27'367.50	11.626
230'500	26'647.50	11.561	235'500	27'382.50	11.627
230'600	26'662.00	11.562	235'600	27'397.50	11.629
230'700	26'676.50	11.563	235'700	27'412.50	11.630
230'800	26'691.00	11.565	235'800	27'427.50	11.632
230'900	26'705.50	11.566	235'900	27'442.50	11.633
231'000	26'720.00	11.567	236'000	27'457.50	11.635
231'100	26'734.50	11.568	236'100	27'472.50	11.636
231'200	26'749.00	11.570	236'200	27'487.50	11.637
231'300	26'763.50	11.571	236'300	27'502.50	11.639
231'400	26'778.00	11.572	236'400	27'517.50	11.640
231'500	26'792.50	11.573	236'500	27'532.50	11.642
231'600	26'807.00	11.575	236'600	27'547.50	11.643
231'700	26'821.50	11.576	236'700	27'562.50	11.644
231'800	26'836.00	11.577	236'800	27'577.50	11.646
231'900	26'850.50	11.578	236'900	27'592.50	11.647
232'000	26'865.00	11.580	237'000	27'607.50	11.649
232'100	26'879.50	11.581	237'100	27'622.50	11.650
232'200	26'894.00	11.582	237'200	27'637.50	11.652
232'300	26'908.50	11.584	237'300	27'652.50	11.653
232'400	26'923.00	11.585	237'400	27'667.50	11.654
232'500	26'937.50	11.586	237'500	27'682.50	11.656
232'600	26'952.00	11.587	237'600	27'697.50	11.657
232'700	26'966.50	11.589	237'700	27'712.50	11.659
232'800	26'981.00	11.590	237'800	27'727.50	11.660
232'900	26'995.50	11.591	237'900	27'742.50	11.661
233'000	27'010.00	11.592	238'000	27'757.50	11.663
233'100	27'024.50	11.594	238'100	27'772.50	11.664
233'200	27'039.00	11.595	238'200	27'787.50	11.666
233'300	27'053.50	11.596	238'300	27'802.50	11.667
233'400	27'068.00	11.597	238'400	27'817.50	11.668
233'500	27'082.50	11.599	238'500	27'832.50	11.670
233'600	27'097.50	11.600	238'600	27'847.50	11.671
233'700	27'112.50	11.601	238'700	27'862.50	11.673
233'800	27'127.50	11.603	238'800	27'877.50	11.674
233'900	27'142.50	11.604	238'900	27'892.50	11.675
234'000	27'157.50	11.606	239'000	27'907.50	11.677
234'100	27'172.50	11.607	239'100	27'922.50	11.678
234'200	27'187.50	11.609	239'200	27'937.50	11.680
234'300	27'202.50	11.610	239'300	27'952.50	11.681
234'400	27'217.50	11.612	239'400	27'967.50	11.682
234'500	27'232.50	11.613	239'500	27'982.50	11.684
234'600	27'247.50	11.614	239'600	27'997.50	11.685
234'700	27'262.50	11.616	239'700	28'012.50	11.686
234'800	27'277.50	11.617	239'800	28'027.50	11.688
234'900	27'292.50	11.619	239'900	28'042.50	11.689
235'000	27'307.50	11.620	240'000	28'057.50	11.691

Barème de l'impôt sur le revenu 2008

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
240'100	28'072.50	11.692	245'100	28'822.50	11.759
240'200	28'087.50	11.693	245'200	28'837.50	11.761
240'300	28'102.50	11.695	245'300	28'852.50	11.762
240'400	28'117.50	11.696	245'400	28'867.50	11.763
240'500	28'132.50	11.698	245'500	28'882.50	11.765
240'600	28'147.50	11.699	245'600	28'897.50	11.766
240'700	28'162.50	11.700	245'700	28'912.50	11.767
240'800	28'177.50	11.702	245'800	28'927.50	11.769
240'900	28'192.50	11.703	245'900	28'942.50	11.770
241'000	28'207.50	11.704	246'000	28'957.50	11.771
241'100	28'222.50	11.706	246'100	28'972.50	11.773
241'200	28'237.50	11.707	246'200	28'987.50	11.774
241'300	28'252.50	11.708	246'300	29'002.50	11.775
241'400	28'267.50	11.710	246'400	29'017.50	11.777
241'500	28'282.50	11.711	246'500	29'032.50	11.778
241'600	28'297.50	11.713	246'600	29'047.50	11.779
241'700	28'312.50	11.714	246'700	29'062.50	11.781
241'800	28'327.50	11.715	246'800	29'077.50	11.782
241'900	28'342.50	11.717	246'900	29'092.50	11.783
242'000	28'357.50	11.718	247'000	29'107.50	11.784
242'100	28'372.50	11.719	247'100	29'122.50	11.786
242'200	28'387.50	11.721	247'200	29'137.50	11.787
242'300	28'402.50	11.722	247'300	29'152.50	11.788
242'400	28'417.50	11.723	247'400	29'167.50	11.790
242'500	28'432.50	11.725	247'500	29'182.50	11.791
242'600	28'447.50	11.726	247'600	29'197.50	11.792
242'700	28'462.50	11.727	247'700	29'212.50	11.794
242'800	28'477.50	11.729	247'800	29'227.50	11.795
242'900	28'492.50	11.730	247'900	29'242.50	11.796
243'000	28'507.50	11.731	248'000	29'257.50	11.797
243'100	28'522.50	11.733	248'100	29'272.50	11.799
243'200	28'537.50	11.734	248'200	29'287.50	11.800
243'300	28'552.50	11.736	248'300	29'302.50	11.801
243'400	28'567.50	11.737	248'400	29'317.50	11.803
243'500	28'582.50	11.738	248'500	29'332.50	11.804
243'600	28'597.50	11.740	248'600	29'347.50	11.805
243'700	28'612.50	11.741	248'700	29'362.50	11.806
243'800	28'627.50	11.742	248'800	29'377.50	11.808
243'900	28'642.50	11.744	248'900	29'392.50	11.809
244'000	28'657.50	11.745	249'000	29'407.50	11.810
244'100	28'672.50	11.746	249'100	29'422.50	11.812
244'200	28'687.50	11.748	249'200	29'437.50	11.813
244'300	28'702.50	11.749	249'300	29'452.50	11.814
244'400	28'717.50	11.750	249'400	29'467.50	11.815
244'500	28'732.50	11.752	249'500	29'482.50	11.817
244'600	28'747.50	11.753	249'600	29'497.50	11.818
244'700	28'762.50	11.754	249'700	29'512.50	11.819
244'800	28'777.50	11.756	249'800	29'527.50	11.820
244'900	28'792.50	11.757	249'900	29'542.50	11.822
245'000	28'807.50	11.758	250'000	29'557.50	11.823

Barème de l'impôt sur le revenu 2008

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
250'100	29'572.50	11.824	255'100	30'322.50	11.887
250'200	29'587.50	11.826	255'200	30'337.50	11.888
250'300	29'602.50	11.827	255'300	30'352.50	11.889
250'400	29'617.50	11.828	255'400	30'367.50	11.890
250'500	29'632.50	11.829	255'500	30'382.50	11.891
250'600	29'647.50	11.831	255'600	30'397.50	11.893
250'700	29'662.50	11.832	255'700	30'412.50	11.894
250'800	29'677.50	11.833	255'800	30'427.50	11.895
250'900	29'692.50	11.834	255'900	30'442.50	11.896
251'000	29'707.50	11.836	256'000	30'457.50	11.897
251'100	29'722.50	11.837	256'100	30'472.50	11.899
251'200	29'737.50	11.838	256'200	30'487.50	11.900
251'300	29'752.50	11.839	256'300	30'502.50	11.901
251'400	29'767.50	11.841	256'400	30'517.50	11.902
251'500	29'782.50	11.842	256'500	30'532.50	11.904
251'600	29'797.50	11.843	256'600	30'547.50	11.905
251'700	29'812.50	11.844	256'700	30'562.50	11.906
251'800	29'827.50	11.846	256'800	30'577.50	11.907
251'900	29'842.50	11.847	256'900	30'592.50	11.908
252'000	29'857.50	11.848	257'000	30'607.50	11.910
252'100	29'872.50	11.849	257'100	30'622.50	11.911
252'200	29'887.50	11.851	257'200	30'637.50	11.912
252'300	29'902.50	11.852	257'300	30'652.50	11.913
252'400	29'917.50	11.853	257'400	30'667.50	11.914
252'500	29'932.50	11.854	257'500	30'682.50	11.916
252'600	29'947.50	11.856	257'600	30'697.50	11.917
252'700	29'962.50	11.857	257'700	30'712.50	11.918
252'800	29'977.50	11.858	257'800	30'727.50	11.919
252'900	29'992.50	11.859	257'900	30'742.50	11.920
253'000	30'007.50	11.861	258'000	30'757.50	11.922
253'100	30'022.50	11.862	258'100	30'772.50	11.923
253'200	30'037.50	11.863	258'200	30'787.50	11.924
253'300	30'052.50	11.864	258'300	30'802.50	11.925
253'400	30'067.50	11.866	258'400	30'817.50	11.926
253'500	30'082.50	11.867	258'500	30'832.50	11.927
253'600	30'097.50	11.868	258'600	30'847.50	11.929
253'700	30'112.50	11.869	258'700	30'862.50	11.930
253'800	30'127.50	11.871	258'800	30'877.50	11.931
253'900	30'142.50	11.872	258'900	30'892.50	11.932
254'000	30'157.50	11.873	259'000	30'907.50	11.933
254'100	30'172.50	11.874	259'100	30'922.50	11.935
254'200	30'187.50	11.875	259'200	30'937.50	11.936
254'300	30'202.50	11.877	259'300	30'952.50	11.937
254'400	30'217.50	11.878	259'400	30'967.50	11.938
254'500	30'232.50	11.879	259'500	30'982.50	11.939
254'600	30'247.50	11.880	259'600	30'997.50	11.940
254'700	30'262.50	11.882	259'700	31'012.50	11.942
254'800	30'277.50	11.883	259'800	31'027.50	11.943
254'900	30'292.50	11.884	259'900	31'042.50	11.944
255'000	30'307.50	11.885	260'000	31'057.50	11.945

Barème de l'impôt sur le revenu 2008

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
260'100	31'072.50	11.946	265'100	31'822.50	12.004
260'200	31'087.50	11.948	265'200	31'837.50	12.005
260'300	31'102.50	11.949	265'300	31'852.50	12.006
260'400	31'117.50	11.950	265'400	31'867.50	12.007
260'500	31'132.50	11.951	265'500	31'882.50	12.008
260'600	31'147.50	11.952	265'600	31'897.50	12.010
260'700	31'162.50	11.953	265'700	31'912.50	12.011
260'800	31'177.50	11.955	265'800	31'927.50	12.012
260'900	31'192.50	11.956	265'900	31'942.50	12.013
261'000	31'207.50	11.957	266'000	31'958.00	12.014
261'100	31'222.50	11.958	266'100	31'973.50	12.016
261'200	31'237.50	11.959	266'200	31'989.00	12.017
261'300	31'252.50	11.960	266'300	32'004.50	12.018
261'400	31'267.50	11.962	266'400	32'020.00	12.020
261'500	31'282.50	11.963	266'500	32'035.50	12.021
261'600	31'297.50	11.964	266'600	32'051.00	12.022
261'700	31'312.50	11.965	266'700	32'066.50	12.023
261'800	31'327.50	11.966	266'800	32'082.00	12.025
261'900	31'342.50	11.967	266'900	32'097.50	12.026
262'000	31'357.50	11.969	267'000	32'113.00	12.027
262'100	31'372.50	11.970	267'100	32'128.50	12.029
262'200	31'387.50	11.971	267'200	32'144.00	12.030
262'300	31'402.50	11.972	267'300	32'159.50	12.031
262'400	31'417.50	11.973	267'400	32'175.00	12.033
262'500	31'432.50	11.974	267'500	32'190.50	12.034
262'600	31'447.50	11.975	267'600	32'206.00	12.035
262'700	31'462.50	11.977	267'700	32'221.50	12.036
262'800	31'477.50	11.978	267'800	32'237.00	12.038
262'900	31'492.50	11.979	267'900	32'252.50	12.039
263'000	31'507.50	11.980	268'000	32'268.00	12.040
263'100	31'522.50	11.981	268'100	32'283.50	12.042
263'200	31'537.50	11.982	268'200	32'299.00	12.043
263'300	31'552.50	11.983	268'300	32'314.50	12.044
263'400	31'567.50	11.985	268'400	32'330.00	12.045
263'500	31'582.50	11.986	268'500	32'345.50	12.047
263'600	31'597.50	11.987	268'600	32'361.00	12.048
263'700	31'612.50	11.988	268'700	32'376.50	12.049
263'800	31'627.50	11.989	268'800	32'392.00	12.051
263'900	31'642.50	11.990	268'900	32'407.50	12.052
264'000	31'657.50	11.991	269'000	32'423.00	12.053
264'100	31'672.50	11.993	269'100	32'438.50	12.054
264'200	31'687.50	11.994	269'200	32'454.00	12.056
264'300	31'702.50	11.995	269'300	32'469.50	12.057
264'400	31'717.50	11.996	269'400	32'485.00	12.058
264'500	31'732.50	11.997	269'500	32'500.50	12.060
264'600	31'747.50	11.998	269'600	32'516.00	12.061
264'700	31'762.50	11.999	269'700	32'531.50	12.062
264'800	31'777.50	12.001	269'800	32'547.00	12.063
264'900	31'792.50	12.002	269'900	32'562.50	12.065
265'000	31'807.50	12.003	270'000	32'578.00	12.066

Barème de l'impôt sur le revenu 2008

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
270'100	32'593.50	12.067	275'100	33'368.50	12.130
270'200	32'609.00	12.068	275'200	33'384.00	12.131
270'300	32'624.50	12.070	275'300	33'399.50	12.132
270'400	32'640.00	12.071	275'400	33'415.00	12.133
270'500	32'655.50	12.072	275'500	33'430.50	12.134
270'600	32'671.00	12.074	275'600	33'446.00	12.136
270'700	32'686.50	12.075	275'700	33'461.50	12.137
270'800	32'702.00	12.076	275'800	33'477.00	12.138
270'900	32'717.50	12.077	275'900	33'492.50	12.139
271'000	32'733.00	12.079	276'000	33'508.00	12.141
271'100	32'748.50	12.080	276'100	33'523.50	12.142
271'200	32'764.00	12.081	276'200	33'539.00	12.143
271'300	32'779.50	12.082	276'300	33'554.50	12.144
271'400	32'795.00	12.084	276'400	33'570.00	12.145
271'500	32'810.50	12.085	276'500	33'585.50	12.147
271'600	32'826.00	12.086	276'600	33'601.00	12.148
271'700	32'841.50	12.087	276'700	33'616.50	12.149
271'800	32'857.00	12.089	276'800	33'632.00	12.150
271'900	32'872.50	12.090	276'900	33'647.50	12.151
272'000	32'888.00	12.091	277'000	33'663.00	12.153
272'100	32'903.50	12.092	277'100	33'678.50	12.154
272'200	32'919.00	12.094	277'200	33'694.00	12.155
272'300	32'934.50	12.095	277'300	33'709.50	12.156
272'400	32'950.00	12.096	277'400	33'725.00	12.158
272'500	32'965.50	12.097	277'500	33'740.50	12.159
272'600	32'981.00	12.099	277'600	33'756.00	12.160
272'700	32'996.50	12.100	277'700	33'771.50	12.161
272'800	33'012.00	12.101	277'800	33'787.00	12.162
272'900	33'027.50	12.102	277'900	33'802.50	12.164
273'000	33'043.00	12.104	278'000	33'818.00	12.165
273'100	33'058.50	12.105	278'100	33'833.50	12.166
273'200	33'074.00	12.106	278'200	33'849.00	12.167
273'300	33'089.50	12.107	278'300	33'864.50	12.168
273'400	33'105.00	12.109	278'400	33'880.00	12.170
273'500	33'120.50	12.110	278'500	33'895.50	12.171
273'600	33'136.00	12.111	278'600	33'911.00	12.172
273'700	33'151.50	12.112	278'700	33'926.50	12.173
273'800	33'167.00	12.114	278'800	33'942.00	12.174
273'900	33'182.50	12.115	278'900	33'957.50	12.176
274'000	33'198.00	12.116	279'000	33'973.00	12.177
274'100	33'213.50	12.117	279'100	33'988.50	12.178
274'200	33'229.00	12.119	279'200	34'004.00	12.179
274'300	33'244.50	12.120	279'300	34'019.50	12.180
274'400	33'260.00	12.121	279'400	34'035.00	12.181
274'500	33'275.50	12.122	279'500	34'050.50	12.183
274'600	33'291.00	12.123	279'600	34'066.00	12.184
274'700	33'306.50	12.125	279'700	34'081.50	12.185
274'800	33'322.00	12.126	279'800	34'097.00	12.186
274'900	33'337.50	12.127	279'900	34'112.50	12.187
275'000	33'353.00	12.128	280'000	34'128.00	12.189

Barème de l'impôt sur le revenu 2008

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
280'100	34'143.50	12.190	285'100	34'918.50	12.248
280'200	34'159.00	12.191	285'200	34'934.00	12.249
280'300	34'174.50	12.192	285'300	34'949.50	12.250
280'400	34'190.00	12.193	285'400	34'965.00	12.251
280'500	34'205.50	12.194	285'500	34'980.50	12.252
280'600	34'221.00	12.196	285'600	34'996.00	12.254
280'700	34'236.50	12.197	285'700	35'011.50	12.255
280'800	34'252.00	12.198	285'800	35'027.00	12.256
280'900	34'267.50	12.199	285'900	35'042.50	12.257
281'000	34'283.00	12.200	286'000	35'058.00	12.258
281'100	34'298.50	12.202	286'100	35'073.50	12.259
281'200	34'314.00	12.203	286'200	35'089.00	12.260
281'300	34'329.50	12.204	286'300	35'104.50	12.261
281'400	34'345.00	12.205	286'400	35'120.00	12.263
281'500	34'360.50	12.206	286'500	35'135.50	12.264
281'600	34'376.00	12.207	286'600	35'151.00	12.265
281'700	34'391.50	12.209	286'700	35'166.50	12.266
281'800	34'407.00	12.210	286'800	35'182.00	12.267
281'900	34'422.50	12.211	286'900	35'197.50	12.268
282'000	34'438.00	12.212	287'000	35'213.00	12.269
282'100	34'453.50	12.213	287'100	35'228.50	12.270
282'200	34'469.00	12.214	287'200	35'244.00	12.272
282'300	34'484.50	12.216	287'300	35'259.50	12.273
282'400	34'500.00	12.217	287'400	35'275.00	12.274
282'500	34'515.50	12.218	287'500	35'290.50	12.275
282'600	34'531.00	12.219	287'600	35'306.00	12.276
282'700	34'546.50	12.220	287'700	35'321.50	12.277
282'800	34'562.00	12.221	287'800	35'337.00	12.278
282'900	34'577.50	12.223	287'900	35'352.50	12.279
283'000	34'593.00	12.224	288'000	35'368.00	12.281
283'100	34'608.50	12.225	288'100	35'383.50	12.282
283'200	34'624.00	12.226	288'200	35'399.00	12.283
283'300	34'639.50	12.227	288'300	35'414.50	12.284
283'400	34'655.00	12.228	288'400	35'430.00	12.285
283'500	34'670.50	12.229	288'500	35'445.50	12.286
283'600	34'686.00	12.231	288'600	35'461.00	12.287
283'700	34'701.50	12.232	288'700	35'476.50	12.288
283'800	34'717.00	12.233	288'800	35'492.00	12.289
283'900	34'732.50	12.234	288'900	35'507.50	12.291
284'000	34'748.00	12.235	289'000	35'523.00	12.292
284'100	34'763.50	12.236	289'100	35'538.50	12.293
284'200	34'779.00	12.238	289'200	35'554.00	12.294
284'300	34'794.50	12.239	289'300	35'569.50	12.295
284'400	34'810.00	12.240	289'400	35'585.00	12.296
284'500	34'825.50	12.241	289'500	35'600.50	12.297
284'600	34'841.00	12.242	289'600	35'616.00	12.298
284'700	34'856.50	12.243	289'700	35'631.50	12.299
284'800	34'872.00	12.244	289'800	35'647.00	12.301
284'900	34'887.50	12.246	289'900	35'662.50	12.302
285'000	34'903.00	12.247	290'000	35'678.00	12.303

Barème de l'impôt sur le revenu 2008

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
290'100	35'693.50	12.304	295'100	36'468.50	12.358
290'200	35'709.00	12.305	295'200	36'484.00	12.359
290'300	35'724.50	12.306	295'300	36'499.50	12.360
290'400	35'740.00	12.307	295'400	36'515.00	12.361
290'500	35'755.50	12.308	295'500	36'530.50	12.362
290'600	35'771.00	12.309	295'600	36'546.00	12.363
290'700	35'786.50	12.310	295'700	36'561.50	12.364
290'800	35'802.00	12.312	295'800	36'577.00	12.365
290'900	35'817.50	12.313	295'900	36'592.50	12.367
291'000	35'833.00	12.314	296'000	36'608.00	12.368
291'100	35'848.50	12.315	296'100	36'623.50	12.369
291'200	35'864.00	12.316	296'200	36'639.00	12.370
291'300	35'879.50	12.317	296'300	36'654.50	12.371
291'400	35'895.00	12.318	296'400	36'670.00	12.372
291'500	35'910.50	12.319	296'500	36'685.50	12.373
291'600	35'926.00	12.320	296'600	36'701.00	12.374
291'700	35'941.50	12.321	296'700	36'716.50	12.375
291'800	35'957.00	12.322	296'800	36'732.00	12.376
291'900	35'972.50	12.324	296'900	36'747.50	12.377
292'000	35'988.00	12.325	297'000	36'763.00	12.378
292'100	36'003.50	12.326	297'100	36'778.50	12.379
292'200	36'019.00	12.327	297'200	36'794.00	12.380
292'300	36'034.50	12.328	297'300	36'809.50	12.381
292'400	36'050.00	12.329	297'400	36'825.00	12.382
292'500	36'065.50	12.330	297'500	36'840.50	12.383
292'600	36'081.00	12.331	297'600	36'856.00	12.384
292'700	36'096.50	12.332	297'700	36'871.50	12.385
292'800	36'112.00	12.333	297'800	36'887.00	12.387
292'900	36'127.50	12.334	297'900	36'902.50	12.388
293'000	36'143.00	12.335	298'000	36'918.00	12.389
293'100	36'158.50	12.337	298'100	36'933.50	12.390
293'200	36'174.00	12.338	298'200	36'949.00	12.391
293'300	36'189.50	12.339	298'300	36'964.50	12.392
293'400	36'205.00	12.340	298'400	36'980.00	12.393
293'500	36'220.50	12.341	298'500	36'995.50	12.394
293'600	36'236.00	12.342	298'600	37'011.00	12.395
293'700	36'251.50	12.343	298'700	37'026.50	12.396
293'800	36'267.00	12.344	298'800	37'042.00	12.397
293'900	36'282.50	12.345	298'900	37'057.50	12.398
294'000	36'298.00	12.346	299'000	37'073.00	12.399
294'100	36'313.50	12.347	299'100	37'088.50	12.400
294'200	36'329.00	12.348	299'200	37'104.00	12.401
294'300	36'344.50	12.349	299'300	37'119.50	12.402
294'400	36'360.00	12.351	299'400	37'135.00	12.403
294'500	36'375.50	12.352	299'500	37'150.50	12.404
294'600	36'391.00	12.353	299'600	37'166.00	12.405
294'700	36'406.50	12.354	299'700	37'181.50	12.406
294'800	36'422.00	12.355	299'800	37'197.00	12.407
294'900	36'437.50	12.356	299'900	37'212.50	12.408
295'000	36'453.00	12.357	300'000	37'228.00	12.409

Barème de l'impôt sur le revenu 2008

Coefficient 100 %

Revenu imposable	Impôt de base	Taux en %	Revenu imposable	Impôt de base	Taux en %
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Au-dessus de CHF 300'000 de revenu imposable, l'impôt sur les centaines supplémentaires est calculé au taux de 15.5 %

EXEMPLE DE CALCUL

Pour un revenu imposable de CHF 427'900

Impôt s/ 300'000	37'228.00
Impôt s/ 127'900 à 15.5 %	<u>19'824.50</u>
Impôt total	57'052.50

Taux :

$\frac{57'052.50 \times 1'00}{427'900}$	13.333 ‰
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