

| | | |
|-----------------|---------------------------------------------------------------------------|----------------|
| Barème A | Impôt à la source : personnes seules avec ou sans enfants à charge | Tarif A |
| 2008 | Alleinstehende Personen mit oder ohne Kinderunterhaltungspflicht | 2008 |

| Revenu brut mensuel Monatslohn brutto | | Revenu brut annuel Jahreslohn brutto | | 0 enfant 0 Kinder | 1 enfant 1 Kind | 2 enfants 2 Kinder | 3 enfants 3 Kinder | 4 enfants 4 Kinder | 5 enfants 5 Kinder |
|------------------------------------------|-------|-----------------------------------------|--------|----------------------|--------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| 501 | 550 | 6'001 | 6'600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 551 | 600 | 6'601 | 7'200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 601 | 650 | 7'201 | 7'800 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 651 | 700 | 7'801 | 8'400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 701 | 750 | 8'401 | 9'000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 751 | 800 | 9'001 | 9'600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 801 | 850 | 9'601 | 10'200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 851 | 900 | 10'201 | 10'800 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 901 | 950 | 10'801 | 11'400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 951 | 1'000 | 11'401 | 12'000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1'001 | 1'050 | 12'001 | 12'600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1'051 | 1'100 | 12'601 | 13'200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1'101 | 1'150 | 13'201 | 13'800 | 0.72 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1'151 | 1'200 | 13'801 | 14'400 | 0.86 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1'201 | 1'250 | 14'401 | 15'000 | 1.01 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1'251 | 1'300 | 15'001 | 15'600 | 1.16 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1'301 | 1'350 | 15'601 | 16'200 | 1.31 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1'351 | 1'400 | 16'201 | 16'800 | 1.47 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1'401 | 1'450 | 16'801 | 17'400 | 1.64 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1'451 | 1'500 | 17'401 | 18'000 | 1.90 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1'501 | 1'550 | 18'001 | 18'600 | 2.07 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1'551 | 1'600 | 18'601 | 19'200 | 2.35 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1'601 | 1'650 | 19'201 | 19'800 | 2.53 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1'651 | 1'700 | 19'801 | 20'400 | 2.82 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1'701 | 1'750 | 20'401 | 21'000 | 3.12 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1'751 | 1'800 | 21'001 | 21'600 | 3.31 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1'801 | 1'850 | 21'601 | 22'200 | 3.61 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1'851 | 1'900 | 22'201 | 22'800 | 3.81 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1'901 | 1'950 | 22'801 | 23'400 | 4.12 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1'951 | 2'000 | 23'401 | 24'000 | 4.32 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2'001 | 2'050 | 24'001 | 24'600 | 4.64 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2'051 | 2'100 | 24'601 | 25'200 | 4.84 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2'101 | 2'150 | 25'201 | 25'800 | 5.27 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2'151 | 2'200 | 25'801 | 26'400 | 5.41 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2'201 | 2'250 | 26'401 | 27'000 | 5.65 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2'251 | 2'300 | 27'001 | 27'600 | 5.79 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2'301 | 2'350 | 27'601 | 28'200 | 6.04 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2'351 | 2'400 | 28'201 | 28'800 | 6.17 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2'401 | 2'450 | 28'801 | 29'400 | 6.42 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2'451 | 2'500 | 29'401 | 30'000 | 6.55 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2'501 | 2'550 | 30'001 | 30'600 | 6.79 | 0.60 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2'551 | 2'600 | 30'601 | 31'200 | 6.93 | 0.67 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2'601 | 2'650 | 31'201 | 31'800 | 7.06 | 0.74 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2'651 | 2'700 | 31'801 | 32'400 | 7.20 | 0.80 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2'701 | 2'750 | 32'401 | 33'000 | 7.33 | 0.87 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2'751 | 2'800 | 33'001 | 33'600 | 7.47 | 0.96 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2'801 | 2'850 | 33'601 | 34'200 | 7.60 | 1.04 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2'851 | 2'900 | 34'201 | 34'800 | 7.74 | 1.12 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2'901 | 2'950 | 34'801 | 35'400 | 7.87 | 1.20 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2'951 | 3'000 | 35'401 | 36'000 | 8.00 | 1.26 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3'001 | 3'050 | 36'001 | 36'600 | 8.13 | 1.35 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3'051 | 3'100 | 36'601 | 37'200 | 8.27 | 1.44 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3'101 | 3'150 | 37'201 | 37'800 | 8.45 | 1.52 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3'151 | 3'200 | 37'801 | 38'400 | 8.58 | 1.61 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3'201 | 3'250 | 38'401 | 39'000 | 8.71 | 1.75 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3'251 | 3'300 | 39'001 | 39'600 | 8.84 | 1.82 | 0.45 | 0.00 | 0.00 | 0.00 |

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|------------------------------------------|-------|-----------------------------------------|--------|----------------------|--------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| 3'301 | 3'350 | 39'601 | 40'200 | 8.97 | 1.96 | 0.50 | 0.00 | 0.00 | 0.00 |
| 3'351 | 3'400 | 40'201 | 40'800 | 9.09 | 2.05 | 0.56 | 0.00 | 0.00 | 0.00 |
| 3'401 | 3'450 | 40'801 | 41'400 | 9.19 | 2.19 | 0.62 | 0.00 | 0.00 | 0.00 |
| 3'451 | 3'500 | 41'401 | 42'000 | 9.29 | 2.29 | 0.66 | 0.00 | 0.00 | 0.00 |
| 3'501 | 3'550 | 42'001 | 42'600 | 9.40 | 2.44 | 0.73 | 0.00 | 0.00 | 0.00 |
| 3'551 | 3'600 | 42'601 | 43'200 | 9.50 | 2.54 | 0.79 | 0.00 | 0.00 | 0.00 |
| 3'601 | 3'650 | 43'201 | 43'800 | 9.60 | 2.69 | 0.86 | 0.00 | 0.00 | 0.00 |
| 3'651 | 3'700 | 43'801 | 44'400 | 9.70 | 2.77 | 0.93 | 0.00 | 0.00 | 0.00 |
| 3'701 | 3'750 | 44'401 | 45'000 | 9.80 | 2.92 | 1.00 | 0.00 | 0.00 | 0.00 |
| 3'751 | 3'800 | 45'001 | 45'600 | 9.95 | 3.02 | 1.06 | 0.00 | 0.00 | 0.00 |
| 3'801 | 3'850 | 45'601 | 46'200 | 10.05 | 3.18 | 1.13 | 0.00 | 0.00 | 0.00 |
| 3'851 | 3'900 | 46'201 | 46'800 | 10.15 | 3.29 | 1.20 | 0.00 | 0.00 | 0.00 |
| 3'901 | 3'950 | 46'801 | 47'400 | 10.25 | 3.45 | 1.28 | 0.00 | 0.00 | 0.00 |
| 3'951 | 4'000 | 47'401 | 48'000 | 10.35 | 3.61 | 1.36 | 0.00 | 0.00 | 0.00 |
| 4'001 | 4'050 | 48'001 | 48'600 | 10.45 | 3.76 | 1.47 | 0.00 | 0.00 | 0.00 |
| 4'051 | 4'100 | 48'601 | 49'200 | 10.55 | 3.88 | 1.55 | 0.00 | 0.00 | 0.00 |
| 4'101 | 4'150 | 49'201 | 49'800 | 10.65 | 4.05 | 1.65 | 0.35 | 0.00 | 0.00 |
| 4'151 | 4'200 | 49'801 | 50'400 | 10.75 | 4.17 | 1.73 | 0.40 | 0.00 | 0.00 |
| 4'201 | 4'250 | 50'401 | 51'000 | 10.85 | 4.35 | 1.85 | 0.45 | 0.00 | 0.00 |
| 4'251 | 4'300 | 51'001 | 51'600 | 10.95 | 4.47 | 1.94 | 0.48 | 0.00 | 0.00 |
| 4'301 | 4'350 | 51'601 | 52'200 | 11.07 | 4.64 | 2.07 | 0.53 | 0.00 | 0.00 |
| 4'351 | 4'400 | 52'201 | 52'800 | 11.18 | 4.70 | 2.16 | 0.59 | 0.00 | 0.00 |
| 4'401 | 4'450 | 52'801 | 53'400 | 11.30 | 4.83 | 2.29 | 0.64 | 0.00 | 0.00 |
| 4'451 | 4'500 | 53'401 | 54'000 | 11.46 | 4.92 | 2.40 | 0.69 | 0.00 | 0.00 |
| 4'501 | 4'550 | 54'001 | 54'600 | 11.57 | 5.05 | 2.49 | 0.75 | 0.00 | 0.00 |
| 4'551 | 4'600 | 54'601 | 55'200 | 11.68 | 5.13 | 2.63 | 0.80 | 0.00 | 0.00 |
| 4'601 | 4'650 | 55'201 | 55'800 | 11.80 | 5.26 | 2.77 | 0.86 | 0.00 | 0.00 |
| 4'651 | 4'700 | 55'801 | 56'400 | 11.91 | 5.34 | 2.92 | 0.92 | 0.00 | 0.00 |
| 4'701 | 4'750 | 56'401 | 57'000 | 12.02 | 5.45 | 3.02 | 0.98 | 0.00 | 0.00 |
| 4'751 | 4'800 | 57'001 | 57'600 | 12.13 | 5.53 | 3.17 | 1.05 | 0.00 | 0.00 |
| 4'801 | 4'850 | 57'601 | 58'200 | 12.24 | 5.66 | 3.25 | 1.12 | 0.00 | 0.00 |
| 4'851 | 4'900 | 58'201 | 58'800 | 12.35 | 5.74 | 3.41 | 1.21 | 0.00 | 0.00 |
| 4'901 | 4'950 | 58'801 | 59'400 | 12.46 | 5.87 | 3.51 | 1.27 | 0.00 | 0.00 |
| 4'951 | 5'000 | 59'401 | 60'000 | 12.54 | 5.96 | 3.67 | 1.36 | 0.29 | 0.00 |
| 5'001 | 5'050 | 60'001 | 60'600 | 12.62 | 6.08 | 3.78 | 1.44 | 0.33 | 0.00 |
| 5'051 | 5'100 | 60'601 | 61'200 | 12.69 | 6.15 | 3.94 | 1.54 | 0.37 | 0.00 |
| 5'101 | 5'150 | 61'201 | 61'800 | 12.77 | 6.28 | 4.02 | 1.62 | 0.41 | 0.00 |
| 5'151 | 5'200 | 61'801 | 62'400 | 12.89 | 6.36 | 4.12 | 1.72 | 0.46 | 0.00 |
| 5'201 | 5'250 | 62'401 | 63'000 | 12.96 | 6.49 | 4.20 | 1.80 | 0.50 | 0.00 |
| 5'251 | 5'300 | 63'001 | 63'600 | 13.04 | 6.57 | 4.32 | 1.93 | 0.54 | 0.00 |
| 5'301 | 5'350 | 63'601 | 64'200 | 13.11 | 6.70 | 4.39 | 2.03 | 0.59 | 0.00 |
| 5'351 | 5'400 | 64'201 | 64'800 | 13.19 | 6.78 | 4.51 | 2.14 | 0.64 | 0.00 |
| 5'401 | 5'450 | 64'801 | 65'400 | 13.26 | 6.89 | 4.59 | 2.24 | 0.69 | 0.00 |
| 5'451 | 5'500 | 65'401 | 66'000 | 13.34 | 6.97 | 4.71 | 2.36 | 0.74 | 0.00 |
| 5'501 | 5'550 | 66'001 | 66'600 | 13.41 | 7.10 | 4.77 | 2.49 | 0.79 | 0.00 |
| 5'551 | 5'600 | 66'601 | 67'200 | 13.48 | 7.18 | 4.89 | 2.58 | 0.84 | 0.00 |
| 5'601 | 5'650 | 67'201 | 67'800 | 13.56 | 7.26 | 4.96 | 2.69 | 0.89 | 0.00 |
| 5'651 | 5'700 | 67'801 | 68'400 | 13.63 | 7.32 | 5.08 | 2.79 | 0.95 | 0.00 |
| 5'701 | 5'750 | 68'401 | 69'000 | 13.71 | 7.40 | 5.16 | 2.92 | 1.03 | 0.00 |
| 5'751 | 5'800 | 69'001 | 69'600 | 13.79 | 7.48 | 5.28 | 3.02 | 1.09 | 0.00 |
| 5'801 | 5'850 | 69'601 | 70'200 | 13.90 | 7.56 | 5.36 | 3.15 | 1.18 | 0.26 |
| 5'851 | 5'900 | 70'201 | 70'800 | 13.97 | 7.64 | 5.48 | 3.25 | 1.27 | 0.30 |
| 5'901 | 5'950 | 70'801 | 71'400 | 14.04 | 7.73 | 5.54 | 3.39 | 1.36 | 0.33 |
| 5'951 | 6'000 | 71'401 | 72'000 | 14.12 | 7.82 | 5.66 | 3.45 | 1.46 | 0.37 |
| 6'001 | 6'050 | 72'001 | 72'600 | 14.19 | 7.88 | 5.73 | 3.56 | 1.54 | 0.41 |
| 6'051 | 6'100 | 72'601 | 73'200 | 14.27 | 7.97 | 5.85 | 3.63 | 1.64 | 0.44 |

Barème A

Impôt à la source : personnes seules avec ou sans enfants à charge

Tarif A

2008

Alleinstehende Personen mit oder ohne Kinderunterhaltungspflicht

2008

| Revenu brut mensuel Monatslohn brutto | | Revenu brut annuel Jahreslohn brutto | | 0 enfant 0 Kinder | 1 enfant 1 Kind | 2 enfants 2 Kinder | 3 enfants 3 Kinder | 4 enfants 4 Kinder | 5 enfants 5 Kinder |
|------------------------------------------|-------|-----------------------------------------|---------|----------------------|--------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| 6'101 | 6'150 | 73'201 | 73'800 | 14.34 | 8.05 | 5.92 | 3.73 | 1.72 | 0.48 |
| 6'151 | 6'200 | 73'801 | 74'400 | 14.41 | 8.14 | 6.02 | 3.80 | 1.82 | 0.52 |
| 6'201 | 6'250 | 74'401 | 75'000 | 14.48 | 8.20 | 6.10 | 3.90 | 1.89 | 0.56 |
| 6'251 | 6'300 | 75'001 | 75'600 | 14.52 | 8.29 | 6.21 | 3.97 | 1.97 | 0.60 |
| 6'301 | 6'350 | 75'601 | 76'200 | 14.59 | 8.37 | 6.28 | 4.08 | 2.07 | 0.65 |
| 6'351 | 6'400 | 76'201 | 76'800 | 14.66 | 8.45 | 6.34 | 4.14 | 2.15 | 0.69 |
| 6'401 | 6'450 | 76'801 | 77'400 | 14.74 | 8.56 | 6.42 | 4.25 | 2.25 | 0.74 |
| 6'451 | 6'500 | 77'401 | 78'000 | 14.80 | 8.62 | 6.50 | 4.30 | 2.33 | 0.79 |
| 6'501 | 6'550 | 78'001 | 78'600 | 14.87 | 8.71 | 6.58 | 4.41 | 2.45 | 0.85 |
| 6'551 | 6'600 | 78'601 | 79'200 | 14.94 | 8.77 | 6.65 | 4.48 | 2.54 | 0.94 |
| 6'601 | 6'650 | 79'201 | 79'800 | 15.00 | 8.84 | 6.73 | 4.55 | 2.63 | 1.00 |
| 6'651 | 6'700 | 79'801 | 80'400 | 15.07 | 8.93 | 6.81 | 4.64 | 2.72 | 1.08 |
| 6'701 | 6'750 | 80'401 | 81'000 | 15.14 | 9.00 | 6.89 | 4.71 | 2.84 | 1.13 |
| 6'751 | 6'800 | 81'001 | 81'600 | 15.20 | 9.09 | 6.96 | 4.82 | 2.93 | 1.22 |
| 6'801 | 6'850 | 81'601 | 82'200 | 15.27 | 9.16 | 7.04 | 4.89 | 3.04 | 1.28 |
| 6'851 | 6'900 | 82'201 | 82'800 | 15.30 | 9.25 | 7.11 | 4.99 | 3.09 | 1.37 |
| 6'901 | 6'950 | 82'801 | 83'400 | 15.37 | 9.32 | 7.19 | 5.06 | 3.18 | 1.42 |
| 6'951 | 7'000 | 83'401 | 84'000 | 15.43 | 9.41 | 7.25 | 5.17 | 3.24 | 1.51 |
| 7'001 | 7'050 | 84'001 | 84'600 | 15.50 | 9.48 | 7.33 | 5.23 | 3.34 | 1.58 |
| 7'051 | 7'100 | 84'601 | 85'200 | 15.56 | 9.57 | 7.41 | 5.34 | 3.39 | 1.68 |
| 7'101 | 7'150 | 85'201 | 85'800 | 15.63 | 9.64 | 7.49 | 5.40 | 3.49 | 1.75 |
| 7'151 | 7'200 | 85'801 | 86'400 | 15.71 | 9.71 | 7.56 | 5.50 | 3.56 | 1.83 |
| 7'201 | 7'250 | 86'401 | 87'000 | 15.79 | 9.78 | 7.65 | 5.58 | 3.65 | 1.90 |
| 7'251 | 7'300 | 87'001 | 87'600 | 15.87 | 9.87 | 7.72 | 5.64 | 3.70 | 2.01 |
| 7'301 | 7'350 | 87'601 | 88'200 | 15.95 | 9.94 | 7.79 | 5.72 | 3.80 | 2.08 |
| 7'351 | 7'400 | 88'201 | 88'800 | 16.03 | 10.02 | 7.85 | 5.80 | 3.86 | 2.17 |
| 7'401 | 7'450 | 88'801 | 89'400 | 16.11 | 10.09 | 7.92 | 5.88 | 3.96 | 2.25 |
| 7'451 | 7'500 | 89'401 | 90'000 | 16.16 | 10.17 | 7.98 | 5.94 | 4.03 | 2.35 |
| 7'501 | 7'550 | 90'001 | 90'600 | 16.24 | 10.24 | 8.09 | 6.02 | 4.11 | 2.43 |
| 7'551 | 7'600 | 90'601 | 91'200 | 16.32 | 10.33 | 8.15 | 6.10 | 4.17 | 2.52 |
| 7'601 | 7'650 | 91'201 | 91'800 | 16.40 | 10.40 | 8.26 | 6.17 | 4.27 | 2.60 |
| 7'651 | 7'700 | 91'801 | 92'400 | 16.48 | 10.49 | 8.33 | 6.23 | 4.34 | 2.71 |
| 7'701 | 7'750 | 92'401 | 93'000 | 16.56 | 10.55 | 8.44 | 6.31 | 4.43 | 2.77 |
| 7'751 | 7'800 | 93'001 | 93'600 | 16.63 | 10.63 | 8.51 | 6.38 | 4.50 | 2.85 |
| 7'801 | 7'850 | 93'601 | 94'200 | 16.69 | 10.68 | 8.62 | 6.46 | 4.60 | 2.89 |
| 7'851 | 7'900 | 94'201 | 94'800 | 16.75 | 10.78 | 8.68 | 6.52 | 4.67 | 2.98 |
| 7'901 | 7'950 | 94'801 | 95'400 | 16.81 | 10.84 | 8.79 | 6.61 | 4.76 | 3.04 |
| 7'951 | 8'000 | 95'401 | 96'000 | 16.87 | 10.90 | 8.86 | 6.69 | 4.83 | 3.13 |
| 8'001 | 8'050 | 96'001 | 96'600 | 16.92 | 10.97 | 8.97 | 6.77 | 4.94 | 3.18 |
| 8'051 | 8'100 | 96'601 | 97'200 | 16.95 | 11.04 | 9.03 | 6.84 | 5.00 | 3.27 |
| 8'101 | 8'150 | 97'201 | 97'800 | 17.01 | 11.09 | 9.08 | 6.92 | 5.06 | 3.33 |
| 8'151 | 8'200 | 97'801 | 98'400 | 17.06 | 11.17 | 9.19 | 6.98 | 5.14 | 3.41 |
| 8'201 | 8'250 | 98'401 | 99'000 | 17.12 | 11.24 | 9.26 | 7.05 | 5.21 | 3.46 |
| 8'251 | 8'300 | 99'001 | 99'600 | 17.17 | 11.31 | 9.37 | 7.11 | 5.28 | 3.56 |
| 8'301 | 8'350 | 99'601 | 100'200 | 17.23 | 11.36 | 9.44 | 7.18 | 5.34 | 3.62 |
| 8'351 | 8'400 | 100'201 | 100'800 | 17.28 | 11.42 | 9.53 | 7.24 | 5.41 | 3.71 |
| 8'401 | 8'450 | 100'801 | 101'400 | 17.33 | 11.49 | 9.60 | 7.30 | 5.49 | 3.78 |
| 8'451 | 8'500 | 101'401 | 102'000 | 17.39 | 11.56 | 9.71 | 7.36 | 5.56 | 3.85 |
| 8'501 | 8'550 | 102'001 | 102'600 | 17.44 | 11.62 | 9.78 | 7.43 | 5.63 | 3.92 |
| 8'551 | 8'600 | 102'601 | 103'200 | 17.49 | 11.69 | 9.88 | 7.49 | 5.70 | 4.02 |
| 8'601 | 8'650 | 103'201 | 103'800 | 17.55 | 11.76 | 9.94 | 7.61 | 5.78 | 4.09 |
| 8'651 | 8'700 | 103'801 | 104'400 | 17.58 | 11.83 | 10.03 | 7.68 | 5.85 | 4.17 |
| 8'701 | 8'750 | 104'401 | 105'000 | 17.63 | 11.88 | 10.10 | 7.81 | 5.91 | 4.24 |
| 8'751 | 8'800 | 105'001 | 105'600 | 17.68 | 11.95 | 10.21 | 7.86 | 5.99 | 4.33 |
| 8'801 | 8'850 | 105'601 | 106'200 | 17.73 | 12.02 | 10.28 | 7.99 | 6.07 | 4.40 |
| 8'851 | 8'900 | 106'201 | 106'800 | 17.78 | 12.09 | 10.40 | 8.06 | 6.15 | 4.49 |

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|------------------------------------------|--------|-----------------------------------------|---------|----------------------|--------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| 8'901 | 8'950 | 106'801 | 107'400 | 17.84 | 12.14 | 10.45 | 8.17 | 6.21 | 4.56 |
| 8'951 | 9'000 | 107'401 | 108'000 | 17.89 | 12.20 | 10.56 | 8.23 | 6.29 | 4.61 |
| 9'001 | 9'050 | 108'001 | 108'600 | 17.94 | 12.27 | 10.64 | 8.34 | 6.35 | 4.68 |
| 9'051 | 9'100 | 108'601 | 109'200 | 17.99 | 12.34 | 10.71 | 8.41 | 6.42 | 4.74 |
| 9'101 | 9'150 | 109'201 | 109'800 | 18.04 | 12.40 | 10.78 | 8.53 | 6.47 | 4.81 |
| 9'151 | 9'200 | 109'801 | 110'400 | 18.09 | 12.46 | 10.83 | 8.59 | 6.54 | 4.89 |
| 9'201 | 9'250 | 110'401 | 111'000 | 18.13 | 12.51 | 10.90 | 8.72 | 6.60 | 4.96 |
| 9'251 | 9'300 | 111'001 | 111'600 | 18.16 | 12.56 | 10.96 | 8.77 | 6.66 | 5.02 |
| 9'301 | 9'350 | 111'601 | 112'200 | 18.21 | 12.61 | 11.03 | 8.90 | 6.71 | 5.09 |
| 9'351 | 9'400 | 112'201 | 112'800 | 18.26 | 12.65 | 11.08 | 8.95 | 6.78 | 5.16 |
| 9'401 | 9'450 | 112'801 | 113'400 | 18.31 | 12.70 | 11.15 | 9.09 | 6.84 | 5.24 |
| 9'451 | 9'500 | 113'401 | 114'000 | 18.36 | 12.75 | 11.22 | 9.16 | 6.91 | 5.30 |
| 9'501 | 9'550 | 114'001 | 114'600 | 18.41 | 12.81 | 11.29 | 9.28 | 6.96 | 5.37 |
| 9'551 | 9'600 | 114'601 | 115'200 | 18.46 | 12.84 | 11.34 | 9.34 | 7.03 | 5.44 |
| 9'601 | 9'650 | 115'201 | 115'800 | 18.50 | 12.89 | 11.41 | 9.46 | 7.09 | 5.51 |
| 9'651 | 9'700 | 115'801 | 116'400 | 18.55 | 12.94 | 11.48 | 9.53 | 7.22 | 5.57 |
| 9'701 | 9'750 | 116'401 | 117'000 | 18.60 | 12.99 | 11.55 | 9.64 | 7.29 | 5.64 |
| 9'751 | 9'800 | 117'001 | 117'600 | 18.65 | 13.04 | 11.60 | 9.71 | 7.42 | 5.72 |
| 9'801 | 9'850 | 117'601 | 118'200 | 18.69 | 13.09 | 11.67 | 9.85 | 7.47 | 5.79 |
| 9'851 | 9'900 | 118'201 | 118'800 | 18.72 | 13.14 | 11.71 | 9.90 | 7.52 | 5.84 |
| 9'901 | 9'950 | 118'801 | 119'400 | 18.76 | 13.19 | 11.76 | 10.03 | 7.65 | 5.90 |
| 9'951 | 10'000 | 119'401 | 120'000 | 18.81 | 13.23 | 11.80 | 10.10 | 7.72 | 5.97 |
| 10'001 | 10'050 | 120'001 | 120'600 | 18.86 | 13.28 | 11.85 | 10.22 | 7.85 | 6.03 |
| 10'051 | 10'100 | 120'601 | 121'200 | 18.91 | 13.34 | 11.90 | 10.29 | 7.92 | 6.08 |
| 10'101 | 10'150 | 121'201 | 121'800 | 18.96 | 13.39 | 11.95 | 10.36 | 8.05 | 6.14 |
| 10'151 | 10'200 | 121'801 | 122'400 | 19.02 | 13.41 | 11.99 | 10.40 | 8.11 | 6.20 |
| 10'201 | 10'250 | 122'401 | 123'000 | 19.08 | 13.47 | 12.05 | 10.47 | 8.25 | 6.26 |
| 10'251 | 10'300 | 123'001 | 123'600 | 19.13 | 13.52 | 12.10 | 10.54 | 8.31 | 6.31 |
| 10'301 | 10'350 | 123'601 | 124'200 | 19.19 | 13.57 | 12.16 | 10.60 | 8.45 | 6.37 |
| 10'351 | 10'400 | 124'201 | 124'800 | 19.24 | 13.61 | 12.20 | 10.66 | 8.52 | 6.44 |
| 10'401 | 10'450 | 124'801 | 125'400 | 19.29 | 13.66 | 12.25 | 10.72 | 8.65 | 6.50 |
| 10'451 | 10'500 | 125'401 | 126'000 | 19.32 | 13.71 | 12.29 | 10.79 | 8.71 | 6.55 |
| 10'501 | 10'550 | 126'001 | 126'600 | 19.38 | 13.76 | 12.35 | 10.86 | 8.85 | 6.61 |
| 10'551 | 10'600 | 126'601 | 127'200 | 19.45 | 13.80 | 12.40 | 10.91 | 8.92 | 6.67 |
| 10'601 | 10'650 | 127'201 | 127'800 | 19.50 | 13.85 | 12.45 | 10.96 | 9.06 | 6.73 |
| 10'651 | 10'700 | 127'801 | 128'400 | 19.56 | 13.90 | 12.51 | 11.01 | 9.12 | 6.80 |
| 10'701 | 10'750 | 128'401 | 129'000 | 19.62 | 13.95 | 12.56 | 11.06 | 9.25 | 6.86 |
| 10'751 | 10'800 | 129'001 | 129'600 | 19.67 | 14.01 | 12.61 | 11.11 | 9.32 | 7.00 |
| 10'801 | 10'850 | 129'601 | 130'200 | 19.72 | 14.06 | 12.66 | 11.17 | 9.46 | 7.07 |
| 10'851 | 10'900 | 130'201 | 130'800 | 19.77 | 14.10 | 12.71 | 11.21 | 9.52 | 7.21 |
| 10'901 | 10'950 | 130'801 | 131'400 | 19.83 | 14.16 | 12.76 | 11.27 | 9.66 | 7.27 |
| 10'951 | 11'000 | 131'401 | 132'000 | 19.88 | 14.21 | 12.81 | 11.32 | 9.73 | 7.42 |
| 11'001 | 11'050 | 132'001 | 132'600 | 19.93 | 14.28 | 12.86 | 11.39 | 9.87 | 7.58 |
| 11'051 | 11'100 | 132'601 | 133'200 | 19.98 | 14.33 | 12.91 | 11.44 | 9.93 | 7.64 |
| 11'101 | 11'150 | 133'201 | 133'800 | 20.04 | 14.38 | 12.97 | 11.50 | 10.07 | 7.78 |
| 11'151 | 11'200 | 133'801 | 134'400 | 20.09 | 14.43 | 13.01 | 11.54 | 10.14 | 7.85 |
| 11'201 | 11'250 | 134'401 | 135'000 | 20.14 | 14.48 | 13.06 | 11.59 | 10.21 | 8.00 |
| 11'251 | 11'300 | 135'001 | 135'600 | 20.19 | 14.53 | 13.11 | 11.65 | 10.26 | 8.05 |
| 11'301 | 11'350 | 135'601 | 136'200 | 20.24 | 14.58 | 13.16 | 11.70 | 10.30 | 8.20 |
| 11'351 | 11'400 | 136'201 | 136'800 | 20.29 | 14.63 | 13.22 | 11.75 | 10.36 | 8.27 |
| 11'401 | 11'450 | 136'801 | 137'400 | 20.34 | 14.69 | 13.27 | 11.81 | 10.41 | 8.42 |
| 11'451 | 11'500 | 137'401 | 138'000 | 20.41 | 14.73 | 13.33 | 11.85 | 10.47 | 8.47 |
| 11'501 | 11'550 | 138'001 | 138'600 | 20.46 | 14.78 | 13.38 | 11.90 | 10.53 | 8.62 |
| 11'551 | 11'600 | 138'601 | 139'200 | 20.51 | 14.83 | 13.43 | 11.95 | 10.58 | 8.69 |
| 11'601 | 11'650 | 139'201 | 139'800 | 20.56 | 14.88 | 13.49 | 12.01 | 10.63 | 8.83 |
| 11'651 | 11'700 | 139'801 | 140'400 | 20.61 | 14.94 | 13.54 | 12.06 | 10.68 | 8.90 |

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| Barème A | Impôt à la source : personnes seules avec ou sans enfants à charge | Tarif A |
| 2008 | Alleinstehende Personen mit oder ohne Kinderunterhaltungspflicht | 2008 |

| Revenu brut mensuel Monatslohn brutto | | Revenu brut annuel Jahreslohn brutto | | 0 enfant 0 Kinder | 1 enfant 1 Kind | 2 enfants 2 Kinder | 3 enfants 3 Kinder | 4 enfants 4 Kinder | 5 enfants 5 Kinder |
|------------------------------------------|--------|-----------------------------------------|---------|----------------------|--------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| 11'701 | 11'750 | 140'401 | 141'000 | 20.66 | 14.99 | 13.59 | 12.11 | 10.74 | 9.05 |
| 11'751 | 11'800 | 141'001 | 141'600 | 20.71 | 15.05 | 13.64 | 12.15 | 10.79 | 9.11 |
| 11'801 | 11'850 | 141'601 | 142'200 | 20.77 | 15.10 | 13.69 | 12.20 | 10.84 | 9.25 |
| 11'851 | 11'900 | 142'201 | 142'800 | 20.83 | 15.16 | 13.74 | 12.26 | 10.90 | 9.32 |
| 11'901 | 11'950 | 142'801 | 143'400 | 20.87 | 15.22 | 13.80 | 12.32 | 10.94 | 9.48 |
| 11'951 | 12'000 | 143'401 | 144'000 | 20.92 | 15.26 | 13.85 | 12.37 | 10.99 | 9.55 |
| 12'001 | 12'050 | 144'001 | 144'600 | 20.99 | 15.31 | 13.91 | 12.42 | 11.04 | 9.68 |
| 12'051 | 12'100 | 144'601 | 145'200 | 21.04 | 15.36 | 13.96 | 12.47 | 11.10 | 9.74 |
| 12'101 | 12'150 | 145'201 | 145'800 | 21.09 | 15.43 | 14.02 | 12.52 | 11.15 | 9.87 |
| 12'151 | 12'200 | 145'801 | 146'400 | 21.14 | 15.48 | 14.07 | 12.58 | 11.21 | 9.92 |
| 12'201 | 12'250 | 146'401 | 147'000 | 21.20 | 15.53 | 14.13 | 12.63 | 11.27 | 9.97 |
| 12'251 | 12'300 | 147'001 | 147'600 | 21.25 | 15.59 | 14.18 | 12.70 | 11.32 | 10.04 |
| 12'301 | 12'350 | 147'601 | 148'200 | 21.32 | 15.64 | 14.25 | 12.75 | 11.36 | 10.09 |
| 12'351 | 12'400 | 148'201 | 148'800 | 21.37 | 15.70 | 14.30 | 12.81 | 11.42 | 10.14 |
| 12'401 | 12'450 | 148'801 | 149'400 | 21.42 | 15.76 | 14.36 | 12.86 | 11.48 | 10.19 |
| 12'451 | 12'500 | 149'401 | 150'000 | 21.48 | 15.80 | 14.42 | 12.91 | 11.53 | 10.25 |
| 12'501 | 12'550 | 150'001 | 150'600 | 21.53 | 15.86 | 14.48 | 12.98 | 11.58 | 10.31 |
| 12'551 | 12'600 | 150'601 | 151'200 | 21.58 | 15.92 | 14.53 | 13.03 | 11.63 | 10.36 |
| 12'601 | 12'650 | 151'201 | 151'800 | 21.65 | 15.97 | 14.59 | 13.08 | 11.70 | 10.41 |
| 12'651 | 12'700 | 151'801 | 152'400 | 21.70 | 16.04 | 14.64 | 13.15 | 11.76 | 10.47 |
| 12'701 | 12'750 | 152'401 | 153'000 | 21.74 | 16.09 | 14.69 | 13.20 | 11.81 | 10.52 |
| 12'751 | 12'800 | 153'001 | 153'600 | 21.81 | 16.15 | 14.76 | 13.26 | 11.87 | 10.59 |
| 12'801 | 12'850 | 153'601 | 154'200 | 21.86 | 16.21 | 14.81 | 13.32 | 11.92 | 10.64 |
| 12'851 | 12'900 | 154'201 | 154'800 | 21.92 | 16.26 | 14.87 | 13.37 | 11.98 | 10.69 |
| 12'901 | 12'950 | 154'801 | 155'400 | 21.98 | 16.32 | 14.93 | 13.42 | 12.04 | 10.74 |
| 12'951 | 13'000 | 155'401 | 156'000 | 22.03 | 16.38 | 14.98 | 13.49 | 12.08 | 10.80 |
| 13'001 | 13'050 | 156'001 | 156'600 | 22.10 | 16.43 | 15.04 | 13.54 | 12.13 | 10.84 |
| 13'051 | 13'100 | 156'601 | 157'200 | 22.16 | 16.50 | 15.09 | 13.61 | 12.20 | 10.90 |
| 13'101 | 13'150 | 157'201 | 157'800 | 22.21 | 16.55 | 15.14 | 13.66 | 12.25 | 10.95 |
| 13'151 | 13'200 | 157'801 | 158'400 | 22.28 | 16.60 | 15.20 | 13.71 | 12.30 | 11.00 |
| 13'201 | 13'250 | 158'401 | 159'000 | 22.34 | 16.67 | 15.26 | 13.78 | 12.36 | 11.07 |
| 13'251 | 13'300 | 159'001 | 159'600 | 22.39 | 16.72 | 15.31 | 13.83 | 12.41 | 11.12 |
| 13'301 | 13'350 | 159'601 | 160'200 | 22.46 | 16.78 | 15.38 | 13.89 | 12.48 | 11.18 |
| 13'351 | 13'400 | 160'201 | 160'800 | 22.51 | 16.84 | 15.43 | 13.95 | 12.53 | 11.23 |
| 13'401 | 13'450 | 160'801 | 161'400 | 22.58 | 16.89 | 15.49 | 14.00 | 12.58 | 11.29 |
| 13'451 | 13'500 | 161'401 | 162'000 | 22.64 | 16.95 | 15.55 | 14.05 | 12.63 | 11.35 |
| 13'501 | 13'550 | 162'001 | 162'600 | 22.69 | 17.01 | 15.60 | 14.11 | 12.69 | 11.40 |
| 13'551 | 13'600 | 162'601 | 163'200 | 22.76 | 17.07 | 15.66 | 14.16 | 12.75 | 11.45 |
| 13'601 | 13'650 | 163'201 | 163'800 | 22.81 | 17.13 | 15.72 | 14.23 | 12.81 | 11.51 |
| 13'651 | 13'700 | 163'801 | 164'400 | 22.86 | 17.18 | 15.77 | 14.28 | 12.86 | 11.56 |
| 13'701 | 13'750 | 164'401 | 165'000 | 22.93 | 17.24 | 15.83 | 14.33 | 12.93 | 11.62 |
| 13'751 | 13'800 | 165'001 | 165'600 | 22.98 | 17.31 | 15.89 | 14.39 | 12.98 | 11.67 |
| 13'801 | 13'850 | 165'601 | 166'200 | 23.05 | 17.36 | 15.95 | 14.44 | 13.04 | 11.72 |
| 13'851 | 13'900 | 166'201 | 166'800 | 23.10 | 17.42 | 16.00 | 14.50 | 13.10 | 11.77 |
| 13'901 | 13'950 | 166'801 | 167'400 | 23.15 | 17.49 | 16.06 | 14.56 | 13.15 | 11.84 |
| 13'951 | 14'000 | 167'401 | 168'000 | 23.22 | 17.54 | 16.12 | 14.62 | 13.21 | 11.89 |
| 14'001 | 14'050 | 168'001 | 168'600 | 23.27 | 17.61 | 16.18 | 14.68 | 13.26 | 11.94 |
| 14'051 | 14'100 | 168'601 | 169'200 | 23.32 | 17.67 | 16.23 | 14.74 | 13.31 | 11.99 |
| 14'101 | 14'150 | 169'201 | 169'800 | 23.39 | 17.71 | 16.30 | 14.79 | 13.37 | 12.05 |
| 14'151 | 14'200 | 169'801 | 170'400 | 23.44 | 17.77 | 16.35 | 14.85 | 13.43 | 12.11 |
| 14'201 | 14'250 | 170'401 | 171'000 | 23.49 | 17.82 | 16.40 | 14.90 | 13.48 | 12.16 |
| 14'251 | 14'300 | 171'001 | 171'600 | 23.56 | 17.87 | 16.47 | 14.96 | 13.54 | 12.21 |
| 14'301 | 14'350 | 171'601 | 172'200 | 23.61 | 17.92 | 16.52 | 15.02 | 13.59 | 12.26 |
| 14'351 | 14'400 | 172'201 | 172'800 | 23.67 | 17.97 | 16.59 | 15.07 | 13.65 | 12.33 |
| 14'401 | 14'450 | 172'801 | 173'400 | 23.72 | 18.03 | 16.65 | 15.13 | 13.71 | 12.38 |
| 14'451 | 14'500 | 173'401 | 174'000 | 23.77 | 18.09 | 16.70 | 15.19 | 13.76 | 12.43 |

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| Barème A | Impôt à la source : personnes seules avec ou sans enfants à charge | Tarif A |
| 2008 | Alleinstehende Personen mit oder ohne Kinderunterhaltungspflicht | 2008 |

| Revenu brut mensuel Monatslohn brutto | | Revenu brut annuel Jahreslohn brutto | | 0 enfant 0 Kinder | 1 enfant 1 Kind | 2 enfants 2 Kinder | 3 enfants 3 Kinder | 4 enfants 4 Kinder | 5 enfants 5 Kinder |
|------------------------------------------|--------|-----------------------------------------|---------|----------------------|--------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| 14'501 | 14'550 | 174'001 | 174'600 | 23.82 | 18.13 | 16.77 | 15.24 | 13.82 | 12.49 |
| 14'551 | 14'600 | 174'601 | 175'200 | 23.86 | 18.20 | 16.83 | 15.31 | 13.88 | 12.55 |
| 14'601 | 14'650 | 175'201 | 175'800 | 23.89 | 18.24 | 16.88 | 15.37 | 13.93 | 12.60 |
| 14'651 | 14'700 | 175'801 | 176'400 | 23.95 | 18.29 | 16.95 | 15.42 | 13.99 | 12.65 |
| 14'701 | 14'750 | 176'401 | 177'000 | 23.99 | 18.35 | 17.00 | 15.49 | 14.05 | 12.70 |
| 14'751 | 14'800 | 177'001 | 177'600 | 24.04 | 18.40 | 17.05 | 15.54 | 14.11 | 12.75 |
| 14'801 | 14'850 | 177'601 | 178'200 | 24.08 | 18.45 | 17.10 | 15.60 | 14.17 | 12.82 |
| 14'851 | 14'900 | 178'201 | 178'800 | 24.11 | 18.50 | 17.14 | 15.66 | 14.22 | 12.87 |
| 14'901 | 14'950 | 178'801 | 179'400 | 24.16 | 18.55 | 17.20 | 15.71 | 14.28 | 12.92 |
| 14'951 | 15'000 | 179'401 | 180'000 | 24.20 | 18.60 | 17.25 | 15.77 | 14.33 | 12.97 |
| 15'001 | 15'050 | 180'001 | 180'600 | 24.24 | 18.65 | 17.30 | 15.83 | 14.38 | 13.03 |
| 15'051 | 15'100 | 180'601 | 181'200 | 24.29 | 18.70 | 17.35 | 15.89 | 14.45 | 13.08 |
| 15'101 | 15'150 | 181'201 | 181'800 | 24.33 | 18.76 | 17.41 | 15.96 | 14.51 | 13.15 |
| 15'151 | 15'200 | 181'801 | 182'400 | 24.36 | 18.80 | 17.46 | 16.01 | 14.56 | 13.20 |
| 15'201 | 15'250 | 182'401 | 183'000 | 24.42 | 18.85 | 17.52 | 16.07 | 14.63 | 13.26 |
| 15'251 | 15'300 | 183'001 | 183'600 | 24.45 | 18.91 | 17.57 | 16.14 | 14.68 | 13.32 |
| 15'301 | 15'350 | 183'601 | 184'200 | 24.50 | 18.95 | 17.62 | 16.19 | 14.74 | 13.37 |
| 15'351 | 15'400 | 184'201 | 184'800 | 24.54 | 19.00 | 17.67 | 16.25 | 14.80 | 13.43 |
| 15'401 | 15'450 | 184'801 | 185'400 | 24.57 | 19.05 | 17.72 | 16.30 | 14.85 | 13.49 |
| 15'451 | 15'500 | 185'401 | 186'000 | 24.62 | 19.10 | 17.78 | 16.35 | 14.91 | 13.54 |
| 15'501 | 15'550 | 186'001 | 186'600 | 24.66 | 19.16 | 17.83 | 16.41 | 14.97 | 13.60 |
| 15'551 | 15'600 | 186'601 | 187'200 | 24.69 | 19.20 | 17.87 | 16.46 | 15.02 | 13.65 |
| 15'601 | 15'650 | 187'201 | 187'800 | 24.74 | 19.24 | 17.93 | 16.50 | 15.09 | 13.70 |
| 15'651 | 15'700 | 187'801 | 188'400 | 24.77 | 19.30 | 17.98 | 16.57 | 15.15 | 13.77 |
| 15'701 | 15'750 | 188'401 | 189'000 | 24.81 | 19.34 | 18.02 | 16.61 | 15.20 | 13.82 |
| 15'751 | 15'800 | 189'001 | 189'600 | 24.86 | 19.39 | 18.09 | 16.67 | 15.27 | 13.88 |
| 15'801 | 15'850 | 189'601 | 190'200 | 24.89 | 19.44 | 18.13 | 16.73 | 15.32 | 13.94 |
| 15'851 | 15'900 | 190'201 | 190'800 | 24.94 | 19.48 | 18.18 | 16.77 | 15.39 | 14.00 |
| 15'901 | 15'950 | 190'801 | 191'400 | 24.98 | 19.53 | 18.23 | 16.83 | 15.45 | 14.05 |
| 15'951 | 16'000 | 191'401 | 192'000 | 25.01 | 19.58 | 18.28 | 16.88 | 15.51 | 14.11 |
| 16'001 | 16'050 | 192'001 | 192'600 | 25.06 | 19.62 | 18.33 | 16.93 | 15.57 | 14.17 |
| 16'051 | 16'100 | 192'601 | 193'200 | 25.09 | 19.68 | 18.38 | 16.99 | 15.63 | 14.23 |
| 16'101 | 16'150 | 193'201 | 193'800 | 25.12 | 19.72 | 18.42 | 17.04 | 15.67 | 14.28 |
| 16'151 | 16'200 | 193'801 | 194'400 | 25.17 | 19.76 | 18.48 | 17.08 | 15.73 | 14.34 |
| 16'201 | 16'250 | 194'401 | 195'000 | 25.21 | 19.82 | 18.53 | 17.14 | 15.78 | 14.41 |
| 16'251 | 16'300 | 195'001 | 195'600 | 25.25 | 19.85 | 18.58 | 17.19 | 15.84 | 14.46 |
| 16'301 | 16'350 | 195'601 | 196'200 | 25.29 | 19.90 | 18.63 | 17.24 | 15.89 | 14.52 |
| 16'351 | 16'400 | 196'201 | 196'800 | 25.32 | 19.95 | 18.67 | 17.30 | 15.94 | 14.58 |
| 16'401 | 16'450 | 196'801 | 197'400 | 25.37 | 19.99 | 18.72 | 17.34 | 16.00 | 14.64 |
| 16'451 | 16'500 | 197'401 | 198'000 | 25.40 | 20.04 | 18.77 | 17.39 | 16.05 | 14.70 |
| 16'501 | 16'550 | 198'001 | 198'600 | 25.44 | 20.08 | 18.81 | 17.45 | 16.10 | 14.76 |
| 16'551 | 16'600 | 198'601 | 199'200 | 25.49 | 20.12 | 18.86 | 17.49 | 16.15 | 14.82 |
| 16'601 | 16'650 | 199'201 | 199'800 | 25.53 | 20.18 | 18.91 | 17.55 | 16.21 | 14.89 |
| 16'651 | 16'700 | 199'801 | 200'400 | 25.57 | 20.22 | 18.95 | 17.59 | 16.25 | 14.94 |
| 16'701 | 16'750 | 200'401 | 201'000 | 25.62 | 20.26 | 19.01 | 17.64 | 16.31 | 15.01 |
| 16'751 | 16'800 | 201'001 | 201'600 | 25.66 | 20.31 | 19.05 | 17.70 | 16.36 | 15.06 |
| 16'801 | 16'850 | 201'601 | 202'200 | 25.71 | 20.35 | 19.10 | 17.74 | 16.42 | 15.11 |
| 16'851 | 16'900 | 202'201 | 202'800 | 25.75 | 20.39 | 19.15 | 17.79 | 16.47 | 15.16 |
| 16'901 | 16'950 | 202'801 | 203'400 | 25.79 | 20.44 | 19.19 | 17.84 | 16.51 | 15.22 |
| 16'951 | 17'000 | 203'401 | 204'000 | 25.84 | 20.48 | 19.24 | 17.88 | 16.57 | 15.27 |
| 17'001 | 17'050 | 204'001 | 204'600 | 25.88 | 20.53 | 19.28 | 17.94 | 16.62 | 15.33 |
| 17'051 | 17'100 | 204'601 | 205'200 | 25.91 | 20.57 | 19.32 | 17.98 | 16.66 | 15.38 |
| 17'101 | 17'150 | 205'201 | 205'800 | 25.95 | 20.61 | 19.37 | 18.03 | 16.72 | 15.43 |
| 17'151 | 17'200 | 205'801 | 206'400 | 25.99 | 20.66 | 19.42 | 18.08 | 16.77 | 15.49 |
| 17'201 | 17'250 | 206'401 | 207'000 | 26.01 | 20.70 | 19.46 | 18.13 | 16.81 | 15.54 |
| 17'251 | 17'300 | 207'001 | 207'600 | 26.07 | 20.74 | 19.51 | 18.17 | 16.87 | 15.59 |

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| Barème A | Impôt à la source : personnes seules avec ou sans enfants à charge | Tarif A |
| 2008 | Alleinstehende Personen mit oder ohne Kinderunterhaltungspflicht | 2008 |

| Revenu brut mensuel Monatslohn brutto | | Revenu brut annuel Jahreslohn brutto | | 0 enfant 0 Kinder | 1 enfant 1 Kind | 2 enfants 2 Kinder | 3 enfants 3 Kinder | 4 enfants 4 Kinder | 5 enfants 5 Kinder |
|------------------------------------------|--------|-----------------------------------------|---------|----------------------|--------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| 17'301 | 17'350 | 207'601 | 208'200 | 26.09 | 20.79 | 19.55 | 18.23 | 16.92 | 15.64 |
| 17'351 | 17'400 | 208'201 | 208'800 | 26.14 | 20.82 | 19.60 | 18.27 | 16.97 | 15.69 |
| 17'401 | 17'450 | 208'801 | 209'400 | 26.17 | 20.87 | 19.65 | 18.31 | 17.02 | 15.74 |
| 17'451 | 17'500 | 209'401 | 210'000 | 26.20 | 20.91 | 19.68 | 18.37 | 17.06 | 15.80 |
| 17'501 | 17'550 | 210'001 | 210'600 | 26.25 | 20.95 | 19.73 | 18.41 | 17.12 | 15.84 |
| 17'551 | 17'600 | 210'601 | 211'200 | 26.28 | 21.00 | 19.78 | 18.46 | 17.17 | 15.90 |
| 17'601 | 17'650 | 211'201 | 211'800 | 26.31 | 21.04 | 19.81 | 18.50 | 17.21 | 15.95 |
| 17'651 | 17'700 | 211'801 | 212'400 | 26.35 | 21.07 | 19.86 | 18.54 | 17.26 | 15.99 |
| 17'701 | 17'750 | 212'401 | 213'000 | 26.39 | 21.12 | 19.91 | 18.60 | 17.31 | 16.05 |
| 17'751 | 17'800 | 213'001 | 213'600 | 26.43 | 21.16 | 19.95 | 18.64 | 17.36 | 16.10 |
| 17'801 | 17'850 | 213'601 | 214'200 | 26.46 | 21.20 | 20.00 | 18.69 | 17.41 | 16.15 |
| 17'851 | 17'900 | 214'201 | 214'800 | 26.49 | 21.25 | 20.04 | 18.74 | 17.45 | 16.20 |
| 17'901 | 17'950 | 214'801 | 215'400 | 26.53 | 21.28 | 20.08 | 18.78 | 17.50 | 16.25 |
| 17'951 | 18'000 | 215'401 | 216'000 | 26.57 | 21.32 | 20.13 | 18.82 | 17.55 | 16.30 |
| 18'001 | 18'050 | 216'001 | 216'600 | 26.59 | 21.37 | 20.16 | 18.87 | 17.59 | 16.35 |
| 18'051 | 18'100 | 216'601 | 217'200 | 26.64 | 21.40 | 20.21 | 18.91 | 17.64 | 16.39 |
| 18'101 | 18'150 | 217'201 | 217'800 | 26.67 | 21.45 | 20.25 | 18.96 | 17.69 | 16.45 |
| 18'151 | 18'200 | 217'801 | 218'400 | 26.70 | 21.49 | 20.29 | 19.00 | 17.73 | 16.49 |
| 18'201 | 18'250 | 218'401 | 219'000 | 26.74 | 21.53 | 20.34 | 19.05 | 17.79 | 16.54 |
| 18'251 | 18'300 | 219'001 | 219'600 | 26.77 | 21.57 | 20.38 | 19.10 | 17.83 | 16.60 |
| 18'301 | 18'350 | 219'601 | 220'200 | 26.81 | 21.61 | 20.42 | 19.13 | 17.88 | 16.64 |
| 18'351 | 18'400 | 220'201 | 220'800 | 26.85 | 21.65 | 20.47 | 19.18 | 17.93 | 16.69 |
| 18'401 | 18'450 | 220'801 | 221'400 | 26.87 | 21.69 | 20.50 | 19.23 | 17.97 | 16.74 |
| 18'451 | 18'500 | 221'401 | 222'000 | 26.91 | 21.73 | 20.55 | 19.27 | 18.02 | 16.78 |
| 18'501 | 18'550 | 222'001 | 222'600 | 26.95 | 21.77 | 20.59 | 19.32 | 18.06 | 16.84 |
| 18'551 | 18'600 | 222'601 | 223'200 | 26.97 | 21.81 | 20.63 | 19.36 | 18.10 | 16.88 |
| 18'601 | 18'650 | 223'201 | 223'800 | 27.01 | 21.84 | 20.67 | 19.39 | 18.15 | 16.92 |
| 18'651 | 18'700 | 223'801 | 224'400 | 27.05 | 21.89 | 20.71 | 19.45 | 18.20 | 16.98 |
| 18'701 | 18'750 | 224'401 | 225'000 | 27.09 | 21.93 | 20.76 | 19.49 | 18.25 | 17.02 |
| 18'751 | 18'800 | 225'001 | 225'600 | 27.12 | 21.96 | 20.80 | 19.53 | 18.29 | 17.07 |
| 18'801 | 18'850 | 225'601 | 226'200 | 27.14 | 22.01 | 20.83 | 19.57 | 18.33 | 17.12 |
| 18'851 | 18'900 | 226'201 | 226'800 | 27.18 | 22.04 | 20.88 | 19.61 | 18.38 | 17.16 |
| 18'901 | 18'950 | 226'801 | 227'400 | 27.22 | 22.08 | 20.92 | 19.66 | 18.42 | 17.21 |
| 18'951 | 19'000 | 227'401 | 228'000 | 27.24 | 22.12 | 20.96 | 19.70 | 18.46 | 17.26 |
| 19'001 | 19'050 | 228'001 | 228'600 | 27.28 | 22.15 | 21.00 | 19.74 | 18.51 | 17.30 |
| 19'051 | 19'100 | 228'601 | 229'200 | 27.31 | 22.20 | 21.04 | 19.79 | 18.55 | 17.35 |
| 19'101 | 19'150 | 229'201 | 229'800 | 27.34 | 22.24 | 21.07 | 19.83 | 18.59 | 17.39 |
| 19'151 | 19'200 | 229'801 | 230'400 | 27.38 | 22.27 | 21.12 | 19.87 | 18.65 | 17.44 |
| 19'201 | 19'250 | 230'401 | 231'000 | 27.41 | 22.32 | 21.16 | 19.91 | 18.69 | 17.49 |
| 19'251 | 19'300 | 231'001 | 231'600 | 27.45 | 22.35 | 21.20 | 19.95 | 18.73 | 17.53 |
| 19'301 | 19'350 | 231'601 | 232'200 | 27.48 | 22.39 | 21.24 | 19.99 | 18.78 | 17.57 |
| 19'351 | 19'400 | 232'201 | 232'800 | 27.51 | 22.43 | 21.28 | 20.04 | 18.81 | 17.62 |
| 19'401 | 19'450 | 232'801 | 233'400 | 27.54 | 22.46 | 21.32 | 20.07 | 18.86 | 17.66 |
| 19'451 | 19'500 | 233'401 | 234'000 | 27.57 | 22.51 | 21.36 | 20.12 | 18.90 | 17.72 |
| 19'501 | 19'550 | 234'001 | 234'600 | 27.58 | 22.54 | 21.40 | 20.16 | 18.94 | 17.76 |
| 19'551 | 19'600 | 234'601 | 235'200 | 27.60 | 22.57 | 21.44 | 20.20 | 18.99 | 17.80 |
| 19'601 | 19'650 | 235'201 | 235'800 | 27.62 | 22.62 | 21.48 | 20.25 | 19.03 | 17.85 |
| 19'651 | 19'700 | 235'801 | 236'400 | 27.63 | 22.65 | 21.51 | 20.28 | 19.07 | 17.89 |
| 19'701 | 19'750 | 236'401 | 237'000 | 27.66 | 22.69 | 21.56 | 20.32 | 19.12 | 17.93 |
| 19'751 | 19'800 | 237'001 | 237'600 | 27.67 | 22.73 | 21.60 | 20.37 | 19.16 | 17.98 |
| 19'801 | 19'850 | 237'601 | 238'200 | 27.70 | 22.76 | 21.64 | 20.40 | 19.20 | 18.02 |
| 19'851 | 19'900 | 238'201 | 238'800 | 27.71 | 22.80 | 21.68 | 20.44 | 19.25 | 18.06 |
| 19'901 | 19'950 | 238'801 | 239'400 | 27.73 | 22.84 | 21.71 | 20.49 | 19.28 | 18.11 |
| 19'951 | 20'000 | 239'401 | 240'000 | 27.75 | 22.87 | 21.75 | 20.52 | 19.33 | 18.15 |
| 20'001 | 20'050 | 240'001 | 240'600 | 27.77 | 22.91 | 21.79 | 20.57 | 19.37 | 18.20 |
| 20'051 | 20'100 | 240'601 | 241'200 | 27.78 | 22.94 | 21.82 | 20.61 | 19.41 | 18.24 |

| | | |
|-----------------|---------------------------------------------------------------------------|----------------|
| Barème A | Impôt à la source : personnes seules avec ou sans enfants à charge | Tarif A |
| 2008 | Alleinstehende Personen mit oder ohne Kinderunterhaltungspflicht | 2008 |

| Revenu brut mensuel Monatslohn brutto | | Revenu brut annuel Jahreslohn brutto | | 0 enfant 0 Kinder | 1 enfant 1 Kind | 2 enfants 2 Kinder | 3 enfants 3 Kinder | 4 enfants 4 Kinder | 5 enfants 5 Kinder |
|------------------------------------------|--------|-----------------------------------------|---------|----------------------|--------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| 20'101 | 20'150 | 241'201 | 241'800 | 27.80 | 22.98 | 21.87 | 20.64 | 19.45 | 18.28 |
| 20'151 | 20'200 | 241'801 | 242'400 | 27.82 | 23.02 | 21.90 | 20.69 | 19.49 | 18.33 |
| 20'201 | 20'250 | 242'401 | 243'000 | 27.84 | 23.05 | 21.94 | 20.72 | 19.54 | 18.37 |
| 20'251 | 20'300 | 243'001 | 243'600 | 27.85 | 23.09 | 21.98 | 20.76 | 19.58 | 18.41 |
| 20'301 | 20'350 | 243'601 | 244'200 | 27.86 | 23.13 | 22.02 | 20.81 | 19.62 | 18.46 |
| 20'351 | 20'400 | 244'201 | 244'800 | 27.89 | 23.16 | 22.06 | 20.84 | 19.66 | 18.49 |
| 20'401 | 20'450 | 244'801 | 245'400 | 27.90 | 23.19 | 22.09 | 20.88 | 19.70 | 18.54 |
| 20'451 | 20'500 | 245'401 | 246'000 | 27.91 | 23.23 | 22.13 | 20.92 | 19.74 | 18.58 |
| 20'501 | 20'550 | 246'001 | 246'600 | 27.94 | 23.26 | 22.17 | 20.96 | 19.78 | 18.62 |
| 20'551 | 20'600 | 246'601 | 247'200 | 27.95 | 23.31 | 22.20 | 21.00 | 19.82 | 18.67 |
| 20'601 | 20'650 | 247'201 | 247'800 | 27.96 | 23.34 | 22.24 | 21.04 | 19.86 | 18.71 |
| 20'651 | 20'700 | 247'801 | 248'400 | 27.99 | 23.38 | 22.28 | 21.08 | 19.91 | 18.75 |
| 20'701 | 20'750 | 248'401 | 249'000 | 28.00 | 23.41 | 22.31 | 21.12 | 19.94 | 18.80 |
| 20'751 | 20'800 | 249'001 | 249'600 | 28.02 | 23.44 | 22.35 | 21.15 | 19.99 | 18.83 |
| 20'801 | 20'850 | 249'601 | 250'200 | 28.04 | 23.48 | 22.39 | 21.19 | 20.03 | 18.87 |