

## Barème B

## Impôt à la source : personnes mariées (une activité)

Tarif B

2005

Verheiratete Personen (Alleinverdiener)

2005

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	1.26	1.26	1.26	1.26	1.26	1.26
551 - 600	6'601 - 7'200	1.15	1.15	1.15	1.15	1.15	1.15
601 - 650	7'201 - 7'800	1.06	1.06	1.06	1.06	1.06	1.06
651 - 700	7'801 - 8'400	0.98	0.98	0.98	0.98	0.98	0.98
701 - 750	8'401 - 9'000	0.91	0.91	0.91	0.91	0.91	0.91
751 - 800	9'001 - 9'600	0.85	0.85	0.85	0.85	0.85	0.85
801 - 850	9'601 - 10'200	0.80	0.80	0.80	0.80	0.80	0.80
851 - 900	10'201 - 10'800	0.75	0.75	0.75	0.75	0.75	0.75
901 - 950	10'801 - 11'400	0.71	0.71	0.71	0.71	0.71	0.71
951 - 1'000	11'401 - 12'000	0.68	0.68	0.68	0.68	0.68	0.68
1'001 - 1'050	12'001 - 12'600	0.64	0.64	0.64	0.64	0.64	0.64
1'051 - 1'100	12'601 - 13'200	0.61	0.61	0.61	0.61	0.61	0.61
1'101 - 1'150	13'201 - 13'800	0.59	0.59	0.59	0.59	0.59	0.59
1'151 - 1'200	13'801 - 14'400	0.56	0.56	0.56	0.56	0.56	0.56
1'201 - 1'250	14'401 - 15'000	0.54	0.54	0.54	0.54	0.54	0.54
1'251 - 1'300	15'001 - 15'600	0.52	0.52	0.52	0.52	0.52	0.52
1'301 - 1'350	15'601 - 16'200	0.50	0.50	0.50	0.50	0.50	0.50
1'351 - 1'400	16'201 - 16'800	0.61	0.48	0.48	0.48	0.48	0.48
1'401 - 1'450	16'801 - 17'400	0.65	0.46	0.46	0.46	0.46	0.46
1'451 - 1'500	17'401 - 18'000	0.68	0.45	0.45	0.45	0.45	0.45
1'501 - 1'550	18'001 - 18'600	0.71	0.43	0.43	0.43	0.43	0.43
1'551 - 1'600	18'601 - 19'200	0.74	0.42	0.42	0.42	0.42	0.42
1'601 - 1'650	19'201 - 19'800	0.76	0.41	0.41	0.41	0.41	0.41
1'651 - 1'700	19'801 - 20'400	0.79	0.39	0.39	0.39	0.39	0.39
1'701 - 1'750	20'401 - 21'000	0.84	0.38	0.38	0.38	0.38	0.38
1'751 - 1'800	21'001 - 21'600	0.91	0.37	0.37	0.37	0.37	0.37
1'801 - 1'850	21'601 - 22'200	1.01	0.36	0.36	0.36	0.36	0.36
1'851 - 1'900	22'201 - 22'800	1.10	0.35	0.35	0.35	0.35	0.35
1'901 - 1'950	22'801 - 23'400	1.21	0.34	0.34	0.34	0.34	0.34
1'951 - 2'000	23'401 - 24'000	1.28	0.39	0.33	0.33	0.33	0.33
2'001 - 2'050	24'001 - 24'600	1.39	0.42	0.33	0.33	0.33	0.33
2'051 - 2'100	24'601 - 25'200	1.50	0.45	0.32	0.32	0.32	0.32
2'101 - 2'150	25'201 - 25'800	1.60	0.48	0.31	0.31	0.31	0.31
2'151 - 2'200	25'801 - 26'400	1.71	0.51	0.30	0.30	0.30	0.30
2'201 - 2'250	26'401 - 27'000	1.80	0.53	0.30	0.30	0.30	0.30
2'251 - 2'300	27'001 - 27'600	1.91	0.56	0.29	0.29	0.29	0.29
2'301 - 2'350	27'601 - 28'200	2.02	0.58	0.28	0.28	0.28	0.28
2'351 - 2'400	28'201 - 28'800	2.14	0.62	0.28	0.28	0.28	0.28
2'401 - 2'450	28'801 - 29'400	2.22	0.70	0.27	0.27	0.27	0.27
2'451 - 2'500	29'401 - 30'000	2.34	0.78	0.27	0.27	0.27	0.27
2'501 - 2'550	30'001 - 30'600	2.50	0.86	0.26	0.26	0.26	0.26
2'551 - 2'600	30'601 - 31'200	2.62	0.91	0.26	0.26	0.26	0.26
2'601 - 2'650	31'201 - 31'800	2.80	1.00	0.31	0.25	0.25	0.25
2'651 - 2'700	31'801 - 32'400	2.89	1.08	0.33	0.25	0.25	0.25
2'701 - 2'750	32'401 - 33'000	3.08	1.17	0.36	0.24	0.24	0.24
2'751 - 2'800	33'001 - 33'600	3.20	1.26	0.38	0.24	0.24	0.24
2'801 - 2'850	33'601 - 34'200	3.39	1.33	0.40	0.23	0.23	0.23
2'851 - 2'900	34'201 - 34'800	3.52	1.42	0.42	0.23	0.23	0.23
2'901 - 2'950	34'801 - 35'400	3.68	1.52	0.45	0.23	0.23	0.23
2'951 - 3'000	35'401 - 36'000	3.78	1.61	0.47	0.22	0.22	0.22
3'001 - 3'050	36'001 - 36'600	3.98	1.69	0.53	0.22	0.22	0.22
3'051 - 3'100	36'601 - 37'200	4.11	1.79	0.58	0.21	0.21	0.21
3'101 - 3'150	37'201 - 37'800	4.31	1.89	0.64	0.21	0.21	0.21
3'151 - 3'200	37'801 - 38'400	4.40	2.04	0.71	0.21	0.21	0.21
3'201 - 3'250	38'401 - 39'000	4.68	2.14	0.78	0.20	0.20	0.20
3'251 - 3'300	39'001 - 39'600	4.82	2.27	0.84	0.20	0.20	0.20

## Barème B

## Impôt à la source : personnes mariées (une activité)

## Tarif B

2005

Verheiratete Personen (Alleinverdiener)

2005

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
3'301 - 3'350	39'601 - 40'200	5.03	2.37	0.91	0.24	0.20	0.20
3'351 - 3'400	40'201 - 40'800	5.12	2.52	0.99	0.26	0.20	0.20
3'401 - 3'450	40'801 - 41'400	5.34	2.63	1.06	0.27	0.19	0.19
3'451 - 3'500	41'401 - 42'000	5.48	2.77	1.14	0.29	0.19	0.19
3'501 - 3'550	42'001 - 42'600	5.68	2.88	1.20	0.31	0.19	0.19
3'551 - 3'600	42'601 - 43'200	5.77	3.05	1.28	0.33	0.18	0.18
3'601 - 3'650	43'201 - 43'800	5.90	3.16	1.36	0.35	0.18	0.18
3'651 - 3'700	43'801 - 44'400	6.00	3.33	1.45	0.37	0.18	0.18
3'701 - 3'750	44'401 - 45'000	6.15	3.41	1.51	0.41	0.18	0.18
3'751 - 3'800	45'001 - 45'600	6.24	3.58	1.64	0.45	0.17	0.17
3'801 - 3'850	45'601 - 46'200	6.37	3.75	1.73	0.50	0.17	0.17
3'851 - 3'900	46'201 - 46'800	6.44	3.94	1.87	0.56	0.17	0.17
3'901 - 3'950	46'801 - 47'400	6.59	4.07	1.96	0.62	0.17	0.17
3'951 - 4'000	47'401 - 48'000	6.68	4.23	2.08	0.66	0.17	0.17
4'001 - 4'050	48'001 - 48'600	6.83	4.36	2.17	0.72	0.19	0.16
4'051 - 4'100	48'601 - 49'200	6.92	4.55	2.30	0.79	0.21	0.16
4'101 - 4'150	49'201 - 49'800	7.05	4.68	2.40	0.85	0.23	0.16
4'151 - 4'200	49'801 - 50'400	7.14	4.83	2.55	0.92	0.25	0.16
4'201 - 4'250	50'401 - 51'000	7.27	4.90	2.63	0.98	0.26	0.16
4'251 - 4'300	51'001 - 51'600	7.36	5.04	2.78	1.05	0.28	0.15
4'301 - 4'350	51'601 - 52'200	7.51	5.13	2.88	1.12	0.29	0.15
4'351 - 4'400	52'201 - 52'800	7.57	5.27	3.04	1.19	0.31	0.15
4'401 - 4'450	52'801 - 53'400	7.72	5.36	3.14	1.25	0.33	0.15
4'451 - 4'500	53'401 - 54'000	7.81	5.48	3.32	1.32	0.37	0.15
4'501 - 4'550	54'001 - 54'600	7.96	5.57	3.43	1.43	0.42	0.15
4'551 - 4'600	54'601 - 55'200	8.02	5.69	3.60	1.51	0.47	0.14
4'601 - 4'650	55'201 - 55'800	8.15	5.78	3.72	1.63	0.51	0.14
4'651 - 4'700	55'801 - 56'400	8.24	5.90	3.87	1.69	0.56	0.14
4'701 - 4'750	56'401 - 57'000	8.39	5.99	3.99	1.81	0.61	0.16
4'751 - 4'800	57'001 - 57'600	8.47	6.13	4.16	1.90	0.67	0.18
4'801 - 4'850	57'601 - 58'200	8.58	6.21	4.24	2.02	0.71	0.19
4'851 - 4'900	58'201 - 58'800	8.66	6.35	4.36	2.11	0.77	0.21
4'901 - 4'950	58'801 - 59'400	8.75	6.42	4.43	2.21	0.83	0.22
4'951 - 5'000	59'401 - 60'000	8.84	6.55	4.56	2.30	0.89	0.24
5'001 - 5'050	60'001 - 60'600	8.91	6.63	4.64	2.44	0.94	0.25
5'051 - 5'100	60'601 - 61'200	9.01	6.77	4.77	2.57	1.01	0.27
5'101 - 5'150	61'201 - 61'800	9.10	6.86	4.85	2.72	1.07	0.29
5'151 - 5'200	61'801 - 62'400	9.19	6.98	4.97	2.80	1.14	0.33
5'201 - 5'250	62'401 - 63'000	9.26	7.06	5.05	2.95	1.24	0.37
5'251 - 5'300	63'001 - 63'600	9.36	7.20	5.16	3.06	1.29	0.41
5'301 - 5'350	63'601 - 64'200	9.45	7.29	5.25	3.20	1.39	0.44
5'351 - 5'400	64'201 - 64'800	9.54	7.41	5.38	3.28	1.46	0.49
5'401 - 5'450	64'801 - 65'400	9.61	7.48	5.45	3.44	1.57	0.53
5'451 - 5'500	65'401 - 66'000	9.70	7.62	5.58	3.54	1.65	0.58
5'501 - 5'550	66'001 - 66'600	9.79	7.70	5.66	3.68	1.74	0.63
5'551 - 5'600	66'601 - 67'200	9.88	7.77	5.79	3.76	1.82	0.67
5'601 - 5'650	67'201 - 67'800	9.95	7.86	5.87	3.86	1.94	0.73
5'651 - 5'700	67'801 - 68'400	10.02	7.95	5.94	3.94	2.06	0.78
5'701 - 5'750	68'401 - 69'000	10.10	8.05	6.06	4.05	2.18	0.84
5'751 - 5'800	69'001 - 69'600	10.17	8.12	6.14	4.12	2.25	0.88
5'801 - 5'850	69'601 - 70'200	10.25	8.19	6.27	4.24	2.38	0.94
5'851 - 5'900	70'201 - 70'800	10.30	8.28	6.33	4.30	2.47	1.00
5'901 - 5'950	70'801 - 71'400	10.37	8.37	6.46	4.42	2.61	1.09
5'951 - 6'000	71'401 - 72'000	10.45	8.47	6.55	4.50	2.68	1.16
6'001 - 6'050	72'001 - 72'600	10.53	8.54	6.68	4.62	2.82	1.23
6'051 - 6'100	72'601 - 73'200	10.61	8.63	6.76	4.70	2.92	1.29

## Barème B

## Impôt à la source : personnes mariées (une activité)

Tarif B

2005

Verheiratete Personen (Alleinverdiener)

2005

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	10.67	8.72	6.86	4.79	3.04	1.39
6'151 - 6'200	73'801 - 74'400	10.74	8.81	6.95	4.87	3.12	1.45
6'201 - 6'250	74'401 - 75'000	10.82	8.87	7.00	4.99	3.26	1.55
6'251 - 6'300	75'001 - 75'600	10.86	8.94	7.09	5.04	3.32	1.64
6'301 - 6'350	75'601 - 76'200	10.94	9.02	7.18	5.16	3.42	1.76
6'351 - 6'400	76'201 - 76'800	11.01	9.08	7.27	5.24	3.48	1.82
6'401 - 6'450	76'801 - 77'400	11.07	9.16	7.34	5.35	3.58	1.93
6'451 - 6'500	77'401 - 78'000	11.15	9.24	7.41	5.41	3.65	2.01
6'501 - 6'550	78'001 - 78'600	11.20	9.28	7.50	5.53	3.75	2.11
6'551 - 6'600	78'601 - 79'200	11.26	9.36	7.57	5.61	3.82	2.19
6'601 - 6'650	79'201 - 79'800	11.34	9.44	7.66	5.71	3.92	2.31
6'651 - 6'700	79'801 - 80'400	11.41	9.50	7.75	5.79	3.98	2.39
6'701 - 6'750	80'401 - 81'000	11.46	9.58	7.80	5.91	4.09	2.50
6'751 - 6'800	81'001 - 81'600	11.52	9.64	7.89	5.97	4.16	2.59
6'801 - 6'850	81'601 - 82'200	11.59	9.70	7.98	6.08	4.26	2.70
6'851 - 6'900	82'201 - 82'800	11.65	9.78	8.04	6.17	4.32	2.78
6'901 - 6'950	82'801 - 83'400	11.72	9.85	8.12	6.22	4.39	2.91
6'951 - 7'000	83'401 - 84'000	11.80	9.91	8.19	6.31	4.49	2.96
7'001 - 7'050	84'001 - 84'600	11.85	9.97	8.25	6.39	4.56	3.05
7'051 - 7'100	84'601 - 85'200	11.91	10.05	8.33	6.46	4.67	3.12
7'101 - 7'150	85'201 - 85'800	11.98	10.12	8.40	6.55	4.74	3.18
7'151 - 7'200	85'801 - 86'400	12.07	10.18	8.47	6.62	4.84	3.27
7'201 - 7'250	86'401 - 87'000	12.13	10.24	8.53	6.69	4.90	3.33
7'251 - 7'300	87'001 - 87'600	12.19	10.32	8.61	6.77	5.02	3.43
7'301 - 7'350	87'601 - 88'200	12.26	10.37	8.68	6.86	5.09	3.50
7'351 - 7'400	88'201 - 88'800	12.32	10.45	8.74	6.92	5.18	3.58
7'401 - 7'450	88'801 - 89'400	12.40	10.52	8.82	6.99	5.25	3.65
7'451 - 7'500	89'401 - 90'000	12.48	10.56	8.88	7.08	5.37	3.75
7'501 - 7'550	90'001 - 90'600	12.52	10.64	8.94	7.15	5.43	3.79
7'551 - 7'600	90'601 - 91'200	12.59	10.71	9.02	7.24	5.55	3.90
7'601 - 7'650	91'201 - 91'800	12.67	10.77	9.09	7.32	5.63	3.97
7'651 - 7'700	91'801 - 92'400	12.73	10.84	9.15	7.38	5.68	4.07
7'701 - 7'750	92'401 - 93'000	12.80	10.90	9.21	7.45	5.76	4.12
7'751 - 7'800	93'001 - 93'600	12.86	10.98	9.29	7.52	5.84	4.22
7'801 - 7'850	93'601 - 94'200	12.93	11.04	9.34	7.60	5.91	4.29
7'851 - 7'900	94'201 - 94'800	12.99	11.12	9.42	7.66	5.99	4.37
7'901 - 7'950	94'801 - 95'400	13.07	11.20	9.49	7.72	6.06	4.44
7'951 - 8'000	95'401 - 96'000	13.14	11.24	9.54	7.80	6.13	4.55
8'001 - 8'050	96'001 - 96'600	13.18	11.32	9.61	7.86	6.21	4.62
8'051 - 8'100	96'601 - 97'200	13.26	11.40	9.68	7.93	6.29	4.71
8'101 - 8'150	97'201 - 97'800	13.33	11.46	9.76	8.00	6.36	4.78
8'151 - 8'200	97'801 - 98'400	13.39	11.53	9.80	8.05	6.43	4.90
8'201 - 8'250	98'401 - 99'000	13.44	11.59	9.87	8.12	6.52	4.96
8'251 - 8'300	99'001 - 99'600	13.52	11.65	9.95	8.20	6.60	5.06
8'301 - 8'350	99'601 - 100'200	13.57	11.73	10.00	8.26	6.67	5.14
8'351 - 8'400	100'201 - 100'800	13.65	11.80	10.08	8.33	6.73	5.19
8'401 - 8'450	100'801 - 101'400	13.72	11.86	10.14	8.39	6.80	5.26
8'451 - 8'500	101'401 - 102'000	13.75	11.92	10.21	8.46	6.86	5.34
8'501 - 8'550	102'001 - 102'600	13.80	12.00	10.28	8.52	6.93	5.40
8'551 - 8'600	102'601 - 103'200	13.86	12.05	10.36	8.59	7.01	5.48
8'601 - 8'650	103'201 - 103'800	13.91	12.13	10.42	8.66	7.05	5.55
8'651 - 8'700	103'801 - 104'400	13.96	12.21	10.48	8.71	7.13	5.61
8'701 - 8'750	104'401 - 105'000	14.00	12.27	10.56	8.78	7.20	5.69
8'751 - 8'800	105'001 - 105'600	14.06	12.32	10.62	8.85	7.26	5.77
8'801 - 8'850	105'601 - 106'200	14.10	12.40	10.70	8.91	7.33	5.84
8'851 - 8'900	106'201 - 106'800	14.16	12.47	10.77	8.98	7.39	5.91

## Barème B

## Impôt à la source : personnes mariées (une activité)

## Tarif B

2005

Verheiratete Personen (Alleinverdiener)

2005

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
8'901 - 8'950	106'801 - 107'400	14.21	12.53	10.85	9.04	7.45	5.99
8'951 - 9'000	107'401 - 108'000	14.26	12.60	10.89	9.10	7.52	6.07
9'001 - 9'050	108'001 - 108'600	14.31	12.66	10.96	9.18	7.59	6.14
9'051 - 9'100	108'601 - 109'200	14.37	12.74	11.04	9.26	7.66	6.21
9'101 - 9'150	109'201 - 109'800	14.41	12.78	11.12	9.33	7.73	6.28
9'151 - 9'200	109'801 - 110'400	14.45	12.84	11.18	9.41	7.79	6.35
9'201 - 9'250	110'401 - 111'000	14.50	12.90	11.25	9.47	7.86	6.41
9'251 - 9'300	111'001 - 111'600	14.56	12.96	11.32	9.54	7.93	6.48
9'301 - 9'350	111'601 - 112'200	14.62	13.01	11.40	9.62	8.00	6.55
9'351 - 9'400	112'201 - 112'800	14.67	13.06	11.46	9.69	8.06	6.62
9'401 - 9'450	112'801 - 113'400	14.71	13.12	11.53	9.75	8.13	6.68
9'451 - 9'500	113'401 - 114'000	14.76	13.18	11.60	9.83	8.20	6.75
9'501 - 9'550	114'001 - 114'600	14.82	13.22	11.68	9.90	8.27	6.80
9'551 - 9'600	114'601 - 115'200	14.88	13.28	11.74	9.98	8.32	6.88
9'601 - 9'650	115'201 - 115'800	14.92	13.34	11.81	10.04	8.39	6.93
9'651 - 9'700	115'801 - 116'400	14.98	13.40	11.89	10.10	8.47	7.00
9'701 - 9'750	116'401 - 117'000	15.04	13.45	11.94	10.17	8.54	7.07
9'751 - 9'800	117'001 - 117'600	15.09	13.50	12.00	10.24	8.60	7.14
9'801 - 9'850	117'601 - 118'200	15.14	13.54	12.05	10.30	8.68	7.21
9'851 - 9'900	118'201 - 118'800	15.18	13.60	12.11	10.38	8.75	7.26
9'901 - 9'950	118'801 - 119'400	15.24	13.65	12.17	10.45	8.82	7.33
9'951 - 10'000	119'401 - 120'000	15.29	13.69	12.22	10.52	8.89	7.40
10'001 - 10'050	120'001 - 120'600	15.34	13.75	12.27	10.59	8.95	7.47
10'051 - 10'100	120'601 - 121'200	15.40	13.81	12.33	10.65	9.03	7.52
10'101 - 10'150	121'201 - 121'800	15.45	13.86	12.39	10.73	9.10	7.59
10'151 - 10'200	121'801 - 122'400	15.51	13.91	12.45	10.80	9.17	7.66
10'201 - 10'250	122'401 - 123'000	15.56	13.97	12.49	10.87	9.23	7.73
10'251 - 10'300	123'001 - 123'600	15.60	14.02	12.55	10.93	9.30	7.78
10'301 - 10'350	123'601 - 124'200	15.66	14.09	12.61	11.01	9.38	7.86
10'351 - 10'400	124'201 - 124'800	15.72	14.13	12.66	11.09	9.44	7.93
10'401 - 10'450	124'801 - 125'400	15.77	14.19	12.71	11.14	9.49	8.00
10'451 - 10'500	125'401 - 126'000	15.81	14.25	12.77	11.19	9.56	8.06
10'501 - 10'550	126'001 - 126'600	15.88	14.31	12.81	11.25	9.64	8.13
10'551 - 10'600	126'601 - 127'200	15.93	14.36	12.87	11.31	9.71	8.20
10'601 - 10'650	127'201 - 127'800	15.99	14.40	12.92	11.37	9.77	8.27
10'651 - 10'700	127'801 - 128'400	16.02	14.45	12.97	11.42	9.84	8.34
10'701 - 10'750	128'401 - 129'000	16.08	14.51	13.02	11.47	9.91	8.40
10'751 - 10'800	129'001 - 129'600	16.14	14.57	13.09	11.54	9.98	8.47
10'801 - 10'850	129'601 - 130'200	16.20	14.61	13.14	11.59	10.05	8.54
10'851 - 10'900	130'201 - 130'800	16.24	14.67	13.19	11.65	10.11	8.61
10'901 - 10'950	130'801 - 131'400	16.30	14.72	13.25	11.70	10.19	8.67
10'951 - 11'000	131'401 - 132'000	16.35	14.78	13.31	11.75	10.26	8.74
11'001 - 11'050	132'001 - 132'600	16.41	14.83	13.37	11.81	10.34	8.81
11'051 - 11'100	132'601 - 133'200	16.46	14.88	13.42	11.87	10.40	8.87
11'101 - 11'150	133'201 - 133'800	16.50	14.94	13.47	11.91	10.46	8.93
11'151 - 11'200	133'801 - 134'400	16.56	15.00	13.53	11.97	10.52	8.99
11'201 - 11'250	134'401 - 135'000	16.61	15.04	13.59	12.01	10.57	9.06
11'251 - 11'300	135'001 - 135'600	16.67	15.11	13.64	12.07	10.63	9.14
11'301 - 11'350	135'601 - 136'200	16.71	15.16	13.68	12.12	10.68	9.19
11'351 - 11'400	136'201 - 136'800	16.77	15.21	13.74	12.18	10.74	9.26
11'401 - 11'450	136'801 - 137'400	16.82	15.27	13.79	12.23	10.80	9.33
11'451 - 11'500	137'401 - 138'000	16.86	15.31	13.85	12.29	10.84	9.40
11'501 - 11'550	138'001 - 138'600	16.91	15.37	13.90	12.35	10.90	9.48
11'551 - 11'600	138'601 - 139'200	16.97	15.43	13.95	12.40	10.96	9.54
11'601 - 11'650	139'201 - 139'800	17.02	15.49	14.01	12.46	11.02	9.61
11'651 - 11'700	139'801 - 140'400	17.08	15.53	14.06	12.52	11.07	9.68

## Barème B

## Impôt à la source : personnes mariées (une activité)

Tarif B

2005

Verheiratete Personen (Alleinverdiener)

2005

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	17.12	15.58	14.11	12.58	11.12	9.75
11'751 - 11'800	141'001 - 141'600	17.18	15.64	14.18	12.63	11.18	9.82
11'801 - 11'850	141'601 - 142'200	17.23	15.69	14.23	12.68	11.23	9.89
11'851 - 11'900	142'201 - 142'800	17.28	15.74	14.29	12.74	11.29	9.93
11'901 - 11'950	142'801 - 143'400	17.34	15.79	14.34	12.80	11.32	9.99
11'951 - 12'000	143'401 - 144'000	17.39	15.85	14.40	12.84	11.38	10.04
12'001 - 12'050	144'001 - 144'600	17.45	15.91	14.46	12.89	11.44	10.10
12'051 - 12'100	144'601 - 145'200	17.52	15.98	14.52	12.95	11.50	10.15
12'101 - 12'150	145'201 - 145'800	17.57	16.03	14.57	13.02	11.56	10.21
12'151 - 12'200	145'801 - 146'400	17.64	16.10	14.63	13.08	11.62	10.27
12'201 - 12'250	146'401 - 147'000	17.70	16.16	14.70	13.13	11.68	10.33
12'251 - 12'300	147'001 - 147'600	17.76	16.22	14.76	13.18	11.74	10.38
12'301 - 12'350	147'601 - 148'200	17.82	16.28	14.82	13.24	11.80	10.44
12'351 - 12'400	148'201 - 148'800	17.89	16.34	14.88	13.30	11.85	10.49
12'401 - 12'450	148'801 - 149'400	17.95	16.40	14.94	13.36	11.91	10.55
12'451 - 12'500	149'401 - 150'000	18.03	16.46	15.00	13.42	11.97	10.61
12'501 - 12'550	150'001 - 150'600	18.08	16.53	15.06	13.49	12.02	10.66
12'551 - 12'600	150'601 - 151'200	18.15	16.59	15.13	13.55	12.08	10.72
12'601 - 12'650	151'201 - 151'800	18.22	16.66	15.18	13.61	12.13	10.77
12'651 - 12'700	151'801 - 152'400	18.27	16.72	15.25	13.68	12.20	10.83
12'701 - 12'750	152'401 - 153'000	18.34	16.78	15.31	13.74	12.26	10.90
12'751 - 12'800	153'001 - 153'600	18.41	16.85	15.38	13.80	12.32	10.96
12'801 - 12'850	153'601 - 154'200	18.48	16.91	15.44	13.87	12.37	11.02
12'851 - 12'900	154'201 - 154'800	18.54	16.97	15.49	13.93	12.42	11.08
12'901 - 12'950	154'801 - 155'400	18.62	17.03	15.56	13.99	12.48	11.13
12'951 - 13'000	155'401 - 156'000	18.69	17.10	15.62	14.05	12.54	11.18
13'001 - 13'050	156'001 - 156'600	18.77	17.16	15.68	14.11	12.60	11.24
13'051 - 13'100	156'601 - 157'200	18.83	17.23	15.74	14.17	12.67	11.30
13'101 - 13'150	157'201 - 157'800	18.90	17.29	15.81	14.24	12.73	11.36
13'151 - 13'200	157'801 - 158'400	18.98	17.36	15.86	14.29	12.79	11.41
13'201 - 13'250	158'401 - 159'000	19.05	17.42	15.93	14.36	12.86	11.48
13'251 - 13'300	159'001 - 159'600	19.11	17.48	15.99	14.42	12.92	11.53
13'301 - 13'350	159'601 - 160'200	19.17	17.56	16.06	14.48	12.98	11.58
13'351 - 13'400	160'201 - 160'800	19.23	17.62	16.13	14.55	13.05	11.64
13'401 - 13'450	160'801 - 161'400	19.29	17.69	16.18	14.60	13.11	11.70
13'451 - 13'500	161'401 - 162'000	19.34	17.76	16.25	14.67	13.16	11.75
13'501 - 13'550	162'001 - 162'600	19.39	17.83	16.31	14.73	13.24	11.82
13'551 - 13'600	162'601 - 163'200	19.45	17.91	16.37	14.79	13.29	11.87
13'601 - 13'650	163'201 - 163'800	19.50	17.97	16.44	14.85	13.36	11.92
13'651 - 13'700	163'801 - 164'400	19.55	18.04	16.51	14.91	13.42	11.98
13'701 - 13'750	164'401 - 165'000	19.61	18.12	16.58	14.97	13.47	12.04
13'751 - 13'800	165'001 - 165'600	19.67	18.18	16.63	15.04	13.54	12.11
13'801 - 13'850	165'601 - 166'200	19.72	18.26	16.70	15.10	13.60	12.17
13'851 - 13'900	166'201 - 166'800	19.78	18.32	16.77	15.17	13.66	12.23
13'901 - 13'950	166'801 - 167'400	19.83	18.38	16.84	15.23	13.73	12.30
13'951 - 14'000	167'401 - 168'000	19.89	18.43	16.90	15.29	13.79	12.35
14'001 - 14'050	168'001 - 168'600	19.94	18.49	16.97	15.36	13.85	12.41
14'051 - 14'100	168'601 - 169'200	19.99	18.54	17.04	15.42	13.91	12.48
14'101 - 14'150	169'201 - 169'800	20.05	18.60	17.10	15.48	13.97	12.54
14'151 - 14'200	169'801 - 170'400	20.09	18.65	17.18	15.55	14.03	12.60
14'201 - 14'250	170'401 - 171'000	20.15	18.71	17.25	15.61	14.09	12.66
14'251 - 14'300	171'001 - 171'600	20.20	18.77	17.33	15.67	14.15	12.72
14'301 - 14'350	171'601 - 172'200	20.25	18.82	17.40	15.74	14.22	12.79
14'351 - 14'400	172'201 - 172'800	20.30	18.87	17.46	15.80	14.28	12.85
14'401 - 14'450	172'801 - 173'400	20.35	18.93	17.53	15.87	14.34	12.91
14'451 - 14'500	173'401 - 174'000	20.41	18.99	17.59	15.94	14.41	12.98

## Barème B

## Impôt à la source : personnes mariées (une activité)

Tarif B

2005

Verheiratete Personen (Alleinverdiener)

2005

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	20.46	19.03	17.64	16.00	14.47	13.03
14'551 - 14'600	174'601 - 175'200	20.50	19.09	17.70	16.07	14.53	13.09
14'601 - 14'650	175'201 - 175'800	20.56	19.15	17.76	16.14	14.60	13.16
14'651 - 14'700	175'801 - 176'400	20.61	19.20	17.81	16.20	14.65	13.21
14'701 - 14'750	176'401 - 177'000	20.65	19.25	17.87	16.28	14.72	13.28
14'751 - 14'800	177'001 - 177'600	20.70	19.30	17.93	16.35	14.78	13.34
14'801 - 14'850	177'601 - 178'200	20.76	19.36	17.99	16.41	14.84	13.39
14'851 - 14'900	178'201 - 178'800	20.81	19.41	18.04	16.49	14.92	13.46
14'901 - 14'950	178'801 - 179'400	20.86	19.46	18.09	16.56	14.98	13.52
14'951 - 15'000	179'401 - 180'000	20.90	19.51	18.15	16.63	15.03	13.58
15'001 - 15'050	180'001 - 180'600	20.95	19.57	18.21	16.71	15.11	13.65
15'051 - 15'100	180'601 - 181'200	21.01	19.62	18.25	16.77	15.17	13.71
15'101 - 15'150	181'201 - 181'800	21.05	19.67	18.31	16.84	15.24	13.76
15'151 - 15'200	181'801 - 182'400	21.10	19.72	18.37	16.89	15.31	13.83
15'201 - 15'250	182'401 - 183'000	21.15	19.77	18.43	16.94	15.37	13.89
15'251 - 15'300	183'001 - 183'600	21.19	19.82	18.47	17.00	15.44	13.96
15'301 - 15'350	183'601 - 184'200	21.24	19.87	18.53	17.06	15.51	14.02
15'351 - 15'400	184'201 - 184'800	21.29	19.92	18.58	17.12	15.57	14.08
15'401 - 15'450	184'801 - 185'400	21.34	19.97	18.64	17.18	15.66	14.15
15'451 - 15'500	185'401 - 186'000	21.39	20.02	18.68	17.23	15.72	14.21
15'501 - 15'550	186'001 - 186'600	21.43	20.07	18.74	17.29	15.80	14.27
15'551 - 15'600	186'601 - 187'200	21.48	20.12	18.79	17.34	15.87	14.34
15'601 - 15'650	187'201 - 187'800	21.53	20.18	18.84	17.39	15.93	14.40
15'651 - 15'700	187'801 - 188'400	21.57	20.22	18.90	17.45	16.00	14.47
15'701 - 15'750	188'401 - 189'000	21.61	20.27	18.95	17.51	16.07	14.53
15'751 - 15'800	189'001 - 189'600	21.66	20.32	19.00	17.55	16.14	14.60
15'801 - 15'850	189'601 - 190'200	21.71	20.37	19.05	17.62	16.21	14.67
15'851 - 15'900	190'201 - 190'800	21.75	20.41	19.10	17.67	16.26	14.74
15'901 - 15'950	190'801 - 191'400	21.80	20.47	19.15	17.72	16.31	14.80
15'951 - 16'000	191'401 - 192'000	21.85	20.51	19.21	17.78	16.37	14.88
16'001 - 16'050	192'001 - 192'600	21.89	20.56	19.25	17.82	16.42	14.94
16'051 - 16'100	192'601 - 193'200	21.93	20.61	19.30	17.88	16.48	15.01
16'101 - 16'150	193'201 - 193'800	21.98	20.66	19.36	17.94	16.54	15.09
16'151 - 16'200	193'801 - 194'400	22.03	20.71	19.40	17.98	16.59	15.15
16'201 - 16'250	194'401 - 195'000	22.07	20.75	19.45	18.04	16.65	15.22
16'251 - 16'300	195'001 - 195'600	22.11	20.80	19.50	18.09	16.70	15.29
16'301 - 16'350	195'601 - 196'200	22.16	20.85	19.56	18.14	16.75	15.36
16'351 - 16'400	196'201 - 196'800	22.20	20.89	19.61	18.20	16.82	15.43
16'401 - 16'450	196'801 - 197'400	22.25	20.93	19.65	18.25	16.86	15.50
16'451 - 16'500	197'401 - 198'000	22.29	20.98	19.70	18.30	16.91	15.56
16'501 - 16'550	198'001 - 198'600	22.33	21.03	19.75	18.35	16.98	15.62
16'551 - 16'600	198'601 - 199'200	22.38	21.08	19.79	18.40	17.02	15.67
16'601 - 16'650	199'201 - 199'800	22.42	21.12	19.85	18.45	17.08	15.72
16'651 - 16'700	199'801 - 200'400	22.46	21.17	19.90	18.50	17.13	15.79
16'701 - 16'750	200'401 - 201'000	22.51	21.22	19.95	18.55	17.18	15.84
16'751 - 16'800	201'001 - 201'600	22.55	21.26	19.99	18.60	17.24	15.90
16'801 - 16'850	201'601 - 202'200	22.59	21.31	20.04	18.65	17.29	15.95
16'851 - 16'900	202'201 - 202'800	22.64	21.36	20.09	18.71	17.34	16.00
16'901 - 16'950	202'801 - 203'400	22.68	21.40	20.14	18.76	17.40	16.07
16'951 - 17'000	203'401 - 204'000	22.73	21.44	20.18	18.80	17.45	16.11
17'001 - 17'050	204'001 - 204'600	22.76	21.49	20.23	18.85	17.50	16.16
17'051 - 17'100	204'601 - 205'200	22.81	21.54	20.28	18.90	17.55	16.23
17'101 - 17'150	205'201 - 205'800	22.85	21.58	20.32	18.95	17.60	16.27
17'151 - 17'200	205'801 - 206'400	22.89	21.62	20.37	19.00	17.66	16.33
17'201 - 17'250	206'401 - 207'000	22.93	21.67	20.41	19.05	17.71	16.39
17'251 - 17'300	207'001 - 207'600	22.98	21.72	20.46	19.09	17.75	16.43

## Barème B

## Impôt à la source : personnes mariées (une activité)

Tarif B

2005

Verheiratete Personen (Alleinverdiener)

2005

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	23.02	21.76	20.51	19.15	17.81	16.50
17'351 - 17'400	208'201 - 208'800	23.06	21.80	20.55	19.19	17.86	16.54
17'401 - 17'450	208'801 - 209'400	23.10	21.85	20.60	19.25	17.90	16.59
17'451 - 17'500	209'401 - 210'000	23.14	21.89	20.65	19.29	17.96	16.65
17'501 - 17'550	210'001 - 210'600	23.19	21.94	20.69	19.34	18.01	16.70
17'551 - 17'600	210'601 - 211'200	23.22	21.97	20.74	19.39	18.06	16.75
17'601 - 17'650	211'201 - 211'800	23.26	22.02	20.78	19.44	18.11	16.81
17'651 - 17'700	211'801 - 212'400	23.31	22.06	20.83	19.48	18.15	16.85
17'701 - 17'750	212'401 - 213'000	23.34	22.10	20.87	19.53	18.21	16.91
17'751 - 17'800	213'001 - 213'600	23.38	22.14	20.92	19.58	18.26	16.96
17'801 - 17'850	213'601 - 214'200	23.43	22.19	20.96	19.63	18.30	17.01
17'851 - 17'900	214'201 - 214'800	23.47	22.23	21.01	19.67	18.36	17.07
17'901 - 17'950	214'801 - 215'400	23.51	22.27	21.05	19.71	18.40	17.11
17'951 - 18'000	215'401 - 216'000	23.55	22.32	21.10	19.77	18.46	17.16
18'001 - 18'050	216'001 - 216'600	23.59	22.36	21.14	19.81	18.50	17.22
18'051 - 18'100	216'601 - 217'200	23.63	22.41	21.18	19.85	18.55	17.26
18'101 - 18'150	217'201 - 217'800	23.67	22.44	21.23	19.90	18.60	17.32
18'151 - 18'200	217'801 - 218'400	23.71	22.48	21.27	19.95	18.65	17.37
18'201 - 18'250	218'401 - 219'000	23.75	22.53	21.32	19.99	18.69	17.42
18'251 - 18'300	219'001 - 219'600	23.79	22.57	21.36	20.04	18.75	17.48
18'301 - 18'350	219'601 - 220'200	23.82	22.61	21.40	20.08	18.79	17.52
18'351 - 18'400	220'201 - 220'800	23.87	22.65	21.45	20.13	18.83	17.56
18'401 - 18'450	220'801 - 221'400	23.90	22.69	21.49	20.18	18.89	17.62
18'451 - 18'500	221'401 - 222'000	23.95	22.73	21.53	20.22	18.93	17.67
18'501 - 18'550	222'001 - 222'600	23.98	22.77	21.57	20.27	18.98	17.71
18'551 - 18'600	222'601 - 223'200	24.02	22.81	21.62	20.31	19.03	17.77
18'601 - 18'650	223'201 - 223'800	24.06	22.86	21.65	20.35	19.07	17.81
18'651 - 18'700	223'801 - 224'400	24.10	22.89	21.70	20.40	19.12	17.86
18'701 - 18'750	224'401 - 225'000	24.13	22.93	21.74	20.44	19.17	17.91
18'751 - 18'800	225'001 - 225'600	24.18	22.98	21.79	20.48	19.21	17.95
18'801 - 18'850	225'601 - 226'200	24.22	23.02	21.83	20.54	19.27	18.01
18'851 - 18'900	226'201 - 226'800	24.26	23.05	21.87	20.58	19.31	18.05
18'901 - 18'950	226'801 - 227'400	24.29	23.10	21.91	20.62	19.35	18.10
18'951 - 19'000	227'401 - 228'000	24.33	23.14	21.96	20.67	19.40	18.15
19'001 - 19'050	228'001 - 228'600	24.37	23.18	21.99	20.71	19.44	18.19
19'051 - 19'100	228'601 - 229'200	24.40	23.22	22.04	20.75	19.49	18.24
19'101 - 19'150	229'201 - 229'800	24.44	23.26	22.08	20.80	19.54	18.29
19'151 - 19'200	229'801 - 230'400	24.48	23.30	22.13	20.83	19.58	18.33
19'201 - 19'250	230'401 - 231'000	24.51	23.33	22.16	20.88	19.63	18.38
19'251 - 19'300	231'001 - 231'600	24.55	23.37	22.20	20.93	19.67	18.43
19'301 - 19'350	231'601 - 232'200	24.59	23.42	22.25	20.98	19.71	18.47
19'351 - 19'400	232'201 - 232'800	24.63	23.46	22.29	21.02	19.76	18.53
19'401 - 19'450	232'801 - 233'400	24.67	23.49	22.32	21.06	19.80	18.57
19'451 - 19'500	233'401 - 234'000	24.70	23.53	22.37	21.10	19.85	18.61
19'501 - 19'550	234'001 - 234'600	24.74	23.57	22.41	21.15	19.90	18.67
19'551 - 19'600	234'601 - 235'200	24.78	23.61	22.44	21.18	19.93	18.71
19'601 - 19'650	235'201 - 235'800	24.81	23.65	22.49	21.23	19.98	18.76
19'651 - 19'700	235'801 - 236'400	24.85	23.69	22.53	21.27	20.03	18.80
19'701 - 19'750	236'401 - 237'000	24.89	23.73	22.57	21.31	20.07	18.84
19'751 - 19'800	237'001 - 237'600	24.93	23.77	22.61	21.36	20.12	18.90
19'801 - 19'850	237'601 - 238'200	24.96	23.80	22.65	21.40	20.16	18.94
19'851 - 19'900	238'201 - 238'800	25.00	23.84	22.70	21.44	20.19	18.98
19'901 - 19'950	238'801 - 239'400	25.04	23.88	22.74	21.48	20.25	19.03
19'951 - 20'000	239'401 - 240'000	25.08	23.91	22.77	21.52	20.28	19.07
20'001 - 20'050	240'001 - 240'600	25.11	23.95	22.82	21.56	20.33	19.11
20'051 - 20'100	240'601 - 241'200	25.14	23.99	22.85	21.61	20.37	19.16

**Barème B**  
**2005**

**Impôt à la source : personnes mariées (une activité)**  
**Verheiratete Personen (Alleinverdiener)**

**Tarif B**  
**2005**

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	25.18	24.03	22.89	21.64	20.41	19.20
20'151 - 20'200	241'801 - 242'400	25.21	24.07	22.93	21.69	20.46	19.25
20'201 - 20'250	242'401 - 243'000	25.25	24.10	22.97	21.73	20.50	19.29
20'251 - 20'300	243'001 - 243'600	25.29	24.15	23.01	21.76	20.54	19.33
20'301 - 20'350	243'601 - 244'200	25.33	24.18	23.05	21.81	20.59	19.39
20'351 - 20'400	244'201 - 244'800	25.37	24.21	23.09	21.85	20.63	19.43
20'401 - 20'450	244'801 - 245'400	25.40	24.26	23.13	21.89	20.66	19.46
20'451 - 20'500	245'401 - 246'000	25.43	24.29	23.17	21.93	20.72	19.52
20'501 - 20'550	246'001 - 246'600	25.47	24.33	23.20	21.97	20.75	19.56
20'551 - 20'600	246'601 - 247'200	25.50	24.37	23.24	22.01	20.80	19.59
20'601 - 20'650	247'201 - 247'800	25.54	24.40	23.28	22.05	20.84	19.65
20'651 - 20'700	247'801 - 248'400	25.57	24.44	23.33	22.09	20.88	19.68
20'701 - 20'750	248'401 - 249'000	25.60	24.47	23.36	22.13	20.92	19.73
20'751 - 20'800	249'001 - 249'600	25.64	24.51	23.40	22.17	20.96	19.77
20'801 - 20'850	249'601 - 250'200	25.68	24.55	23.44	22.21	21.00	19.81