

**Barème C**  
**2008**

**Impôt à la source : personnes mariées (deux activités)**  
**Verheiratete Personen (Doppelverdiener)**

**Tarif C**  
**2008**

Revenu brut mensuel Monatslohn brutto	Revenu brut annuel Jahreslohn brutto	Epouse Ehefrau	Epoux - Ehemann							
			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	0.81	0.00	0.00	0.00	0.00	0.00	0.00
551	600	6'601	7'200	0.79	0.00	0.00	0.00	0.00	0.00	0.00
601	650	7'201	7'800	0.78	0.00	0.00	0.00	0.00	0.00	0.00
651	700	7'801	8'400	0.77	0.00	0.00	0.00	0.00	0.00	0.00
701	750	8'401	9'000	0.76	0.00	0.00	0.00	0.00	0.00	0.00
751	800	9'001	9'600	0.79	0.00	0.00	0.00	0.00	0.00	0.00
801	850	9'601	10'200	0.85	0.00	0.00	0.00	0.00	0.00	0.00
851	900	10'201	10'800	0.90	0.00	0.00	0.00	0.00	0.00	0.00
901	950	10'801	11'400	0.95	0.00	0.00	0.00	0.00	0.00	0.00
951	1'000	11'401	12'000	0.98	0.00	0.00	0.00	0.00	0.00	0.00
1'001	1'050	12'001	12'600	1.10	0.00	0.00	0.00	0.00	0.00	0.00
1'051	1'100	12'601	13'200	1.32	0.00	0.00	0.00	0.00	0.00	0.00
1'101	1'150	13'201	13'800	1.53	0.44	0.00	0.00	0.00	0.00	0.00
1'151	1'200	13'801	14'400	1.74	0.49	0.00	0.00	0.00	0.00	0.00
1'201	1'250	14'401	15'000	2.03	0.54	0.00	0.00	0.00	0.00	0.00
1'251	1'300	15'001	15'600	2.36	0.57	0.00	0.00	0.00	0.00	0.00
1'301	1'350	15'601	16'200	2.65	0.61	0.00	0.00	0.00	0.00	0.00
1'351	1'400	16'201	16'800	2.94	0.70	0.00	0.00	0.00	0.00	0.00
1'401	1'450	16'801	17'400	3.26	0.83	0.00	0.00	0.00	0.00	0.00
1'451	1'500	17'401	18'000	3.63	0.94	0.00	0.00	0.00	0.00	0.00
1'501	1'550	18'001	18'600	3.94	1.07	0.00	0.00	0.00	0.00	0.00
1'551	1'600	18'601	19'200	4.26	1.22	0.00	0.00	0.00	0.00	0.00
1'601	1'650	19'201	19'800	4.59	1.35	0.00	0.00	0.00	0.00	0.00
1'651	1'700	19'801	20'400	4.87	1.50	0.00	0.00	0.00	0.00	0.00
1'701	1'750	20'401	21'000	5.14	1.65	0.00	0.00	0.00	0.00	0.00
1'751	1'800	21'001	21'600	5.36	1.79	0.00	0.00	0.00	0.00	0.00
1'801	1'850	21'601	22'200	5.58	1.99	0.00	0.00	0.00	0.00	0.00
1'851	1'900	22'201	22'800	5.86	2.18	0.00	0.00	0.00	0.00	0.00
1'901	1'950	22'801	23'400	6.15	2.39	0.00	0.00	0.00	0.00	0.00
1'951	2'000	23'401	24'000	6.40	2.61	0.00	0.00	0.00	0.00	0.00
2'001	2'050	24'001	24'600	6.64	2.75	0.00	0.00	0.00	0.00	0.00
2'051	2'100	24'601	25'200	6.87	2.98	0.00	0.00	0.00	0.00	0.00
2'101	2'150	25'201	25'800	7.14	3.21	0.00	0.00	0.00	0.00	0.00
2'151	2'200	25'801	26'400	7.32	3.43	0.00	0.00	0.00	0.00	0.00
2'201	2'250	26'401	27'000	7.52	3.67	0.00	0.00	0.00	0.00	0.00
2'251	2'300	27'001	27'600	7.70	3.91	0.00	0.00	0.00	0.00	0.00
2'301	2'350	27'601	28'200	7.87	4.06	0.09	0.00	0.00	0.00	0.00
2'351	2'400	28'201	28'800	8.07	4.30	0.16	0.00	0.00	0.00	0.00
2'401	2'450	28'801	29'400	8.25	4.55	0.27	0.00	0.00	0.00	0.00
2'451	2'500	29'401	30'000	8.42	4.75	0.44	0.00	0.00	0.00	0.00
2'501	2'550	30'001	30'600	8.60	4.92	0.65	0.00	0.00	0.00	0.00
2'551	2'600	30'601	31'200	8.74	5.11	0.82	0.00	0.00	0.00	0.00
2'601	2'650	31'201	31'800	8.89	5.21	1.01	0.00	0.00	0.00	0.00
2'651	2'700	31'801	32'400	9.03	5.38	1.25	0.00	0.00	0.00	0.00
2'701	2'750	32'401	33'000	9.17	5.55	1.45	0.00	0.00	0.00	0.00
2'751	2'800	33'001	33'600	9.32	5.71	1.70	0.00	0.00	0.00	0.00
2'801	2'850	33'601	34'200	9.46	5.88	1.94	0.00	0.00	0.00	0.00
2'851	2'900	34'201	34'800	9.61	5.98	2.19	0.00	0.00	0.00	0.00
2'901	2'950	34'801	35'400	9.78	6.21	2.35	0.00	0.00	0.00	0.00
2'951	3'000	35'401	36'000	9.93	6.39	2.53	0.00	0.00	0.00	0.00
3'001	3'050	36'001	36'600	10.10	6.55	2.67	0.00	0.00	0.00	0.00
3'051	3'100	36'601	37'200	10.26	6.73	2.84	0.00	0.00	0.00	0.00
3'101	3'150	37'201	37'800	10.42	6.91	2.98	0.00	0.00	0.00	0.00
3'151	3'200	37'801	38'400	10.60	7.02	3.15	0.00	0.00	0.00	0.00
3'201	3'250	38'401	39'000	10.76	7.20	3.23	0.00	0.00	0.00	0.00

**Barème C**  
**2008**

**Impôt à la source : personnes mariées (deux activités)**  
**Verheiratete Personen (Doppelverdiener)**

**Tarif C**  
**2008**

Revenu brut mensuel Monatslohn brutto		Revenu brut annuel Jahreslohn brutto		Epouse Ehefrau	Epoux - Ehemann					
					0 enfant 0 Kinder	1 enfant 1 Kind	2 enfants 2 Kinder	3 enfants 3 Kinder	4 enfants 4 Kinder	5 enfants 5 Kinder
3'251	3'300	39'001	39'600	10.93	7.31	3.40	0.06	0.00	0.00	0.00
3'301	3'350	39'601	40'200	11.09	7.44	3.59	0.26	0.00	0.00	0.00
3'351	3'400	40'201	40'800	11.24	7.58	3.76	0.50	0.00	0.00	0.00
3'401	3'450	40'801	41'400	11.41	7.69	3.94	0.73	0.00	0.00	0.00
3'451	3'500	41'401	42'000	11.57	7.81	4.15	0.87	0.00	0.00	0.00
3'501	3'550	42'001	42'600	11.72	7.94	4.26	1.03	0.00	0.00	0.00
3'551	3'600	42'601	43'200	11.87	8.06	4.43	1.15	0.00	0.00	0.00
3'601	3'650	43'201	43'800	12.02	8.19	4.62	1.29	0.00	0.00	0.00
3'651	3'700	43'801	44'400	12.18	8.29	4.80	1.47	0.00	0.00	0.00
3'701	3'750	44'401	45'000	12.30	8.42	4.93	1.63	0.00	0.00	0.00
3'751	3'800	45'001	45'600	12.42	8.55	5.05	1.77	0.00	0.00	0.00
3'801	3'850	45'601	46'200	12.55	8.63	5.19	1.97	0.00	0.00	0.00
3'851	3'900	46'201	46'800	12.66	8.73	5.33	2.09	0.00	0.00	0.00
3'901	3'950	46'801	47'400	12.79	8.84	5.46	2.26	0.00	0.00	0.00
3'951	4'000	47'401	48'000	12.91	8.92	5.59	2.46	0.00	0.00	0.00
4'001	4'050	48'001	48'600	13.02	9.02	5.75	2.65	0.00	0.00	0.00
4'051	4'100	48'601	49'200	13.15	9.10	5.87	2.83	0.00	0.00	0.00
4'101	4'150	49'201	49'800	13.25	9.21	6.00	3.01	0.00	0.00	0.00
4'151	4'200	49'801	50'400	13.35	9.31	6.14	3.11	0.00	0.00	0.00
4'201	4'250	50'401	51'000	13.47	9.39	6.29	3.25	0.05	0.00	0.00
4'251	4'300	51'001	51'600	13.59	9.49	6.40	3.37	0.16	0.00	0.00
4'301	4'350	51'601	52'200	13.70	9.61	6.49	3.48	0.32	0.00	0.00
4'351	4'400	52'201	52'800	13.82	9.70	6.57	3.62	0.47	0.00	0.00
4'401	4'450	52'801	53'400	13.93	9.81	6.69	3.72	0.66	0.00	0.00
4'451	4'500	53'401	54'000	14.05	9.90	6.77	3.86	0.84	0.00	0.00
4'501	4'550	54'001	54'600	14.16	10.02	6.85	3.99	0.92	0.00	0.00
4'551	4'600	54'601	55'200	14.28	10.13	6.95	4.10	1.09	0.00	0.00
4'601	4'650	55'201	55'800	14.39	10.22	7.05	4.24	1.28	0.00	0.00
4'651	4'700	55'801	56'400	14.49	10.32	7.15	4.37	1.43	0.00	0.00
4'701	4'750	56'401	57'000	14.61	10.44	7.24	4.47	1.54	0.00	0.00
4'751	4'800	57'001	57'600	14.73	10.54	7.33	4.56	1.64	0.00	0.00
4'801	4'850	57'601	58'200	14.85	10.66	7.46	4.63	1.78	0.00	0.00
4'851	4'900	58'201	58'800	14.96	10.75	7.55	4.73	1.90	0.00	0.00
4'901	4'950	58'801	59'400	15.06	10.88	7.64	4.83	1.99	0.00	0.00
4'951	5'000	59'401	60'000	15.17	10.99	7.74	4.91	2.11	0.00	0.00
5'001	5'050	60'001	60'600	15.28	11.08	7.85	5.01	2.23	0.00	0.00
5'051	5'100	60'601	61'200	15.39	11.19	7.95	5.10	2.35	0.00	0.00
5'101	5'150	61'201	61'800	15.51	11.30	8.07	5.19	2.47	0.00	0.00
5'151	5'200	61'801	62'400	15.63	11.41	8.15	5.29	2.56	0.00	0.00
5'201	5'250	62'401	63'000	15.75	11.52	8.29	5.38	2.70	0.08	0.00
5'251	5'300	63'001	63'600	15.88	11.61	8.39	5.49	2.80	0.20	0.00
5'301	5'350	63'601	64'200	16.00	11.73	8.50	5.60	2.86	0.29	0.00
5'351	5'400	64'201	64'800	16.12	11.84	8.61	5.68	2.95	0.40	0.00
5'401	5'450	64'801	65'400	16.25	11.93	8.73	5.79	3.05	0.52	0.00
5'451	5'500	65'401	66'000	16.37	12.04	8.84	5.87	3.13	0.61	0.00
5'501	5'550	66'001	66'600	16.50	12.12	8.96	6.02	3.24	0.75	0.00
5'551	5'600	66'601	67'200	16.63	12.20	9.07	6.15	3.32	0.86	0.00
5'601	5'650	67'201	67'800	16.75	12.28	9.22	6.26	3.45	0.99	0.00
5'651	5'700	67'801	68'400	16.87	12.35	9.33	6.40	3.57	1.13	0.00
5'701	5'750	68'401	69'000	16.99	12.44	9.44	6.53	3.65	1.25	0.00
5'751	5'800	69'001	69'600	17.09	12.53	9.57	6.64	3.75	1.36	0.00
5'801	5'850	69'601	70'200	17.18	12.60	9.69	6.77	3.87	1.47	0.00
5'851	5'900	70'201	70'800	17.28	12.68	9.82	6.87	3.97	1.56	0.00
5'901	5'950	70'801	71'400	17.38	12.76	9.94	7.02	4.08	1.67	0.00
5'951	6'000	71'401	72'000	17.48	12.84	10.03	7.14	4.17	1.76	0.00

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**2008**

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**Verheiratete Personen (Doppelverdiener)**

**Tarif C**  
**2008**

Revenu brut mensuel Monatslohn brutto		Revenu brut annuel Jahreslohn brutto		Epoque Ehefrau	Epoux - Ehemann					
					0 enfant 0 Kinder	1 enfant 1 Kind	2 enfants 2 Kinder	3 enfants 3 Kinder	4 enfants 4 Kinder	5 enfants 5 Kinder
6'001	6'050	72'001	72'600	17.58	12.92	10.13	7.25	4.30	1.86	0.00
6'051	6'100	72'601	73'200	17.68	12.99	10.21	7.38	4.42	1.97	0.00
6'101	6'150	73'201	73'800	17.79	13.08	10.29	7.49	4.52	2.07	0.00
6'151	6'200	73'801	74'400	17.89	13.15	10.37	7.62	4.65	2.18	0.00
6'201	6'250	74'401	75'000	18.00	13.22	10.45	7.74	4.75	2.27	0.08
6'251	6'300	75'001	75'600	18.12	13.29	10.53	7.85	4.88	2.38	0.18
6'301	6'350	75'601	76'200	18.23	13.37	10.61	7.98	4.99	2.46	0.28
6'351	6'400	76'201	76'800	18.34	13.44	10.72	8.07	5.13	2.57	0.39
6'401	6'450	76'801	77'400	18.46	13.51	10.79	8.21	5.24	2.66	0.48
6'451	6'500	77'401	78'000	18.56	13.59	10.87	8.29	5.35	2.76	0.58
6'501	6'550	78'001	78'600	18.67	13.66	10.94	8.39	5.46	2.85	0.67
6'551	6'600	78'601	79'200	18.78	13.74	11.02	8.46	5.58	2.96	0.77
6'601	6'650	79'201	79'800	18.88	13.82	11.08	8.56	5.67	3.08	0.85
6'651	6'700	79'801	80'400	18.99	13.91	11.16	8.63	5.79	3.16	0.95
6'701	6'750	80'401	81'000	19.09	13.97	11.23	8.72	5.89	3.27	1.04
6'751	6'800	81'001	81'600	19.19	14.05	11.30	8.79	6.01	3.36	1.14
6'801	6'850	81'601	82'200	19.29	14.12	11.37	8.87	6.14	3.47	1.23
6'851	6'900	82'201	82'800	19.40	14.20	11.48	8.96	6.27	3.56	1.34
6'901	6'950	82'801	83'400	19.49	14.27	11.55	9.03	6.40	3.67	1.43
6'951	7'000	83'401	84'000	19.60	14.35	11.64	9.11	6.50	3.75	1.53
7'001	7'050	84'001	84'600	19.70	14.42	11.73	9.19	6.60	3.87	1.62
7'051	7'100	84'601	85'200	19.80	14.49	11.80	9.27	6.67	3.96	1.72
7'101	7'150	85'201	85'800	19.90	14.58	11.88	9.35	6.75	4.09	1.81
7'151	7'200	85'801	86'400	20.00	14.65	11.95	9.43	6.83	4.19	1.91
7'201	7'250	86'401	87'000	20.10	14.73	12.03	9.50	6.91	4.32	2.01
7'251	7'300	87'001	87'600	20.20	14.79	12.10	9.59	6.98	4.42	2.10
7'301	7'350	87'601	88'200	20.29	14.87	12.19	9.66	7.07	4.55	2.20
7'351	7'400	88'201	88'800	20.39	14.94	12.29	9.75	7.14	4.67	2.29
7'401	7'450	88'801	89'400	20.49	15.02	12.38	9.83	7.24	4.78	2.41
7'451	7'500	89'401	90'000	20.59	15.08	12.48	9.92	7.31	4.90	2.50
7'501	7'550	90'001	90'600	20.68	15.16	12.56	9.99	7.40	4.99	2.61
7'551	7'600	90'601	91'200	20.77	15.23	12.67	10.08	7.48	5.08	2.70
7'601	7'650	91'201	91'800	20.87	15.30	12.75	10.16	7.55	5.15	2.80
7'651	7'700	91'801	92'400	20.96	15.38	12.86	10.25	7.64	5.25	2.89
7'701	7'750	92'401	93'000	21.05	15.46	12.92	10.33	7.72	5.32	2.99
7'751	7'800	93'001	93'600	21.14	15.53	13.02	10.40	7.80	5.41	3.09
7'801	7'850	93'601	94'200	21.24	15.62	13.11	10.47	7.87	5.46	3.17
7'851	7'900	94'201	94'800	21.33	15.69	13.25	10.55	7.96	5.55	3.28
7'901	7'950	94'801	95'400	21.42	15.78	13.33	10.63	8.04	5.61	3.37
7'951	8'000	95'401	96'000	21.50	15.87	13.42	10.73	8.11	5.68	3.47
8'001	8'050	96'001	96'600	21.59	15.95	13.52	10.82	8.18	5.75	3.55
8'051	8'100	96'601	97'200	21.68	16.04	13.60	10.91	8.26	5.83	3.62
8'101	8'150	97'201	97'800	21.77	16.11	13.70	10.99	8.36	5.92	3.69
8'151	8'200	97'801	98'400	21.86	16.20	13.79	11.08	8.44	6.00	3.76
8'201	8'250	98'401	99'000	21.96	16.28	13.89	11.16	8.52	6.09	3.83
8'251	8'300	99'001	99'600	22.05	16.36	13.98	11.25	8.59	6.15	3.90
8'301	8'350	99'601	100'200	22.13	16.43	14.09	11.33	8.70	6.24	3.97
8'351	8'400	100'201	100'800	22.22	16.52	14.18	11.40	8.77	6.30	4.04
8'401	8'450	100'801	101'400	22.31	16.61	14.27	11.48	8.88	6.38	4.13
8'451	8'500	101'401	102'000	22.40	16.70	14.40	11.61	8.96	6.47	4.20
8'501	8'550	102'001	102'600	22.48	16.79	14.45	11.70	9.04	6.56	4.28
8'551	8'600	102'601	103'200	22.57	16.85	14.59	11.84	9.15	6.64	4.36
8'601	8'650	103'201	103'800	22.66	16.92	14.68	11.94	9.24	6.74	4.45
8'651	8'700	103'801	104'400	22.74	16.98	14.81	12.08	9.35	6.83	4.53
8'701	8'750	104'401	105'000	22.83	17.04	14.89	12.18	9.42	6.94	4.62

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**Verheiratete Personen (Doppelverdiener)**

**Tarif C**  
**2008**

Revenu brut mensuel Monatslohn brutto		Revenu brut annuel Jahreslohn brutto		Epoque Ehefrau	Epoux - Ehemann					
					0 enfant 0 Kinder	1 enfant 1 Kind	2 enfants 2 Kinder	3 enfants 3 Kinder	4 enfants 4 Kinder	5 enfants 5 Kinder
8'751	8'800	105'001	105'600	22.91	17.11	15.03	12.33	9.53	7.04	4.70
8'801	8'850	105'601	106'200	22.99	17.17	15.12	12.43	9.61	7.13	4.79
8'851	8'900	106'201	106'800	23.08	17.23	15.23	12.57	9.72	7.23	4.90
8'901	8'950	106'801	107'400	23.16	17.30	15.30	12.67	9.78	7.34	4.97
8'951	9'000	107'401	108'000	23.24	17.37	15.37	12.83	9.89	7.44	5.07
9'001	9'050	108'001	108'600	23.33	17.42	15.45	12.91	10.00	7.53	5.18
9'051	9'100	108'601	109'200	23.41	17.50	15.50	13.05	10.09	7.63	5.26
9'101	9'150	109'201	109'800	23.49	17.56	15.56	13.15	10.20	7.72	5.36
9'151	9'200	109'801	110'400	23.58	17.63	15.62	13.30	10.27	7.82	5.45
9'201	9'250	110'401	111'000	23.65	17.68	15.68	13.40	10.37	7.90	5.55
9'251	9'300	111'001	111'600	23.73	17.75	15.76	13.53	10.47	7.98	5.65
9'301	9'350	111'601	112'200	23.82	17.83	15.80	13.63	10.54	8.08	5.73
9'351	9'400	112'201	112'800	23.89	17.90	15.87	13.75	10.64	8.17	5.83
9'401	9'450	112'801	113'400	23.97	17.97	15.92	13.82	10.72	8.25	5.92
9'451	9'500	113'401	114'000	24.05	18.04	16.00	13.91	10.82	8.34	6.02
9'501	9'550	114'001	114'600	24.13	18.12	16.04	13.96	10.89	8.43	6.08
9'551	9'600	114'601	115'200	24.21	18.19	16.11	14.06	11.07	8.52	6.18
9'601	9'650	115'201	115'800	24.29	18.27	16.16	14.13	11.16	8.60	6.26
9'651	9'700	115'801	116'400	24.36	18.34	16.21	14.23	11.31	8.69	6.33
9'701	9'750	116'401	117'000	24.44	18.41	16.30	14.27	11.41	8.77	6.43
9'751	9'800	117'001	117'600	24.52	18.49	16.36	14.38	11.55	8.85	6.51
9'801	9'850	117'601	118'200	24.59	18.56	16.45	14.44	11.66	8.94	6.61
9'851	9'900	118'201	118'800	24.67	18.63	16.50	14.55	11.80	9.04	6.68
9'901	9'950	118'801	119'400	24.75	18.70	16.60	14.61	11.91	9.13	6.78
9'951	10'000	119'401	120'000	24.82	18.77	16.67	14.68	12.02	9.22	6.87
10'001	10'050	120'001	120'600	24.90	18.84	16.76	14.73	12.10	9.31	6.97
10'051	10'100	120'601	121'200	24.97	18.92	16.82	14.81	12.21	9.41	7.03
10'101	10'150	121'201	121'800	25.04	18.98	16.89	14.87	12.27	9.49	7.12
10'151	10'200	121'801	122'400	25.12	19.05	16.99	14.95	12.41	9.58	7.22
10'201	10'250	122'401	123'000	25.19	19.12	17.05	15.03	12.46	9.67	7.29
10'251	10'300	123'001	123'600	25.26	19.19	17.13	15.11	12.60	9.76	7.40
10'301	10'350	123'601	124'200	25.34	19.26	17.20	15.18	12.65	9.85	7.48
10'351	10'400	124'201	124'800	25.42	19.32	17.29	15.27	12.80	9.95	7.59
10'401	10'450	124'801	125'400	25.49	19.40	17.34	15.35	12.86	10.06	7.66
10'451	10'500	125'401	126'000	25.55	19.46	17.43	15.42	13.00	10.15	7.77
10'501	10'550	126'001	126'600	25.60	19.53	17.50	15.51	13.07	10.25	7.86
10'551	10'600	126'601	127'200	25.66	19.59	17.59	15.59	13.21	10.31	7.96
10'601	10'650	127'201	127'800	25.72	19.66	17.65	15.67	13.28	10.46	8.03
10'651	10'700	127'801	128'400	25.77	19.73	17.73	15.75	13.44	10.53	8.14
10'701	10'750	128'401	129'000	25.83	19.80	17.79	15.83	13.51	10.68	8.23
10'751	10'800	129'001	129'600	25.89	19.87	17.87	15.91	13.66	10.76	8.34
10'801	10'850	129'601	130'200	25.95	19.93	17.95	15.98	13.76	10.91	8.45
10'851	10'900	130'201	130'800	26.00	20.00	18.01	16.07	13.89	10.99	8.54
10'901	10'950	130'801	131'400	26.05	20.07	18.09	16.14	13.98	11.14	8.64
10'951	11'000	131'401	132'000	26.11	20.13	18.15	16.22	14.11	11.23	8.73
11'001	11'050	132'001	132'600	26.17	20.20	18.23	16.29	14.20	11.39	8.85
11'051	11'100	132'601	133'200	26.22	20.26	18.31	16.37	14.29	11.48	8.93
11'101	11'150	133'201	133'800	26.27	20.33	18.37	16.45	14.36	11.65	9.00
11'151	11'200	133'801	134'400	26.33	20.39	18.45	16.53	14.46	11.73	9.08
11'201	11'250	134'401	135'000	26.39	20.46	18.50	16.60	14.52	11.89	9.15
11'251	11'300	135'001	135'600	26.44	20.52	18.58	16.67	14.61	11.97	9.24
11'301	11'350	135'601	136'200	26.50	20.58	18.64	16.75	14.68	12.14	9.32
11'351	11'400	136'201	136'800	26.55	20.65	18.72	16.83	14.77	12.23	9.41
11'401	11'450	136'801	137'400	26.61	20.71	18.79	16.90	14.86	12.39	9.51
11'451	11'500	137'401	138'000	26.66	20.78	18.85	16.97	14.92	12.47	9.59

**Barème C**  
**2008**

**Impôt à la source : personnes mariées (deux activités)**  
**Verheiratete Personen (Doppelverdiener)**

**Tarif C**  
**2008**

Revenu brut mensuel Monatslohn brutto		Revenu brut annuel Jahreslohn brutto		Epoque Ehefrau	Epoux - Ehemann					
					0 enfant 0 Kinder	1 enfant 1 Kind	2 enfants 2 Kinder	3 enfants 3 Kinder	4 enfants 4 Kinder	5 enfants 5 Kinder
11'501	11'550	138'001	138'600	26.71	20.84	18.93	17.04	15.01	12.63	9.69
11'551	11'600	138'601	139'200	26.76	20.89	18.98	17.11	15.07	12.72	9.77
11'601	11'650	139'201	139'800	26.82	20.95	19.06	17.18	15.16	12.87	9.87
11'651	11'700	139'801	140'400	26.87	21.02	19.12	17.26	15.24	12.95	9.95
11'701	11'750	140'401	141'000	26.92	21.09	19.18	17.33	15.31	13.11	10.13
11'751	11'800	141'001	141'600	26.97	21.14	19.26	17.40	15.39	13.19	10.23
11'801	11'850	141'601	142'200	27.02	21.20	19.32	17.47	15.46	13.35	10.39
11'851	11'900	142'201	142'800	27.08	21.26	19.40	17.54	15.54	13.42	10.49
11'901	11'950	142'801	143'400	27.13	21.32	19.45	17.61	15.61	13.57	10.65
11'951	12'000	143'401	144'000	27.17	21.39	19.51	17.69	15.69	13.66	10.74
12'001	12'050	144'001	144'600	27.23	21.45	19.59	17.75	15.77	13.81	10.92
12'051	12'100	144'601	145'200	27.28	21.50	19.64	17.82	15.83	13.89	11.00
12'101	12'150	145'201	145'800	27.33	21.56	19.72	17.89	15.92	13.97	11.18
12'151	12'200	145'801	146'400	27.38	21.62	19.79	17.96	15.99	14.05	11.35
12'201	12'250	146'401	147'000	27.44	21.68	19.84	18.03	16.05	14.13	11.42
12'251	12'300	147'001	147'600	27.49	21.75	19.91	18.10	16.13	14.21	11.60
12'301	12'350	147'601	148'200	27.53	21.80	19.97	18.17	16.22	14.29	11.70
12'351	12'400	148'201	148'800	27.57	21.87	20.04	18.24	16.30	14.36	11.87
12'401	12'450	148'801	149'400	27.62	21.93	20.09	18.31	16.35	14.44	11.94
12'451	12'500	149'401	150'000	27.66	21.99	20.16	18.38	16.42	14.52	12.11
12'501	12'550	150'001	150'600	27.71	22.05	20.24	18.44	16.51	14.59	12.20
12'551	12'600	150'601	151'200	27.75	22.11	20.31	18.51	16.59	14.68	12.38
12'601	12'650	151'201	151'800	27.80	22.16	20.36	18.58	16.64	14.75	12.45
12'651	12'700	151'801	152'400	27.84	22.23	20.42	18.65	16.72	14.83	12.61
12'701	12'750	152'401	153'000	27.88	22.28	20.50	18.72	16.80	14.91	12.70
12'751	12'800	153'001	153'600	27.92	22.34	20.55	18.78	16.87	14.98	12.87
12'801	12'850	153'601	154'200	27.97	22.40	20.60	18.85	16.93	15.05	12.94
12'851	12'900	154'201	154'800	28.01	22.46	20.67	18.92	17.01	15.13	13.11
12'901	12'950	154'801	155'400	28.05	22.52	20.74	18.98	17.08	15.20	13.20
12'951	13'000	155'401	156'000	28.09	22.57	20.80	19.04	17.15	15.27	13.36
13'001	13'050	156'001	156'600	28.14	22.63	20.85	19.11	17.21	15.35	13.43
13'051	13'100	156'601	157'200	28.18	22.69	20.92	19.18	17.28	15.43	13.60
13'101	13'150	157'201	157'800	28.22	22.74	20.99	19.24	17.36	15.50	13.69
13'151	13'200	157'801	158'400	28.26	22.80	21.05	19.31	17.43	15.57	13.76
13'201	13'250	158'401	159'000	28.31	22.86	21.10	19.37	17.49	15.65	13.83
13'251	13'300	159'001	159'600	28.35	22.92	21.16	19.44	17.56	15.72	13.90
13'301	13'350	159'601	160'200	28.38	22.97	21.23	19.50	17.64	15.78	13.98
13'351	13'400	160'201	160'800	28.43	23.03	21.28	19.57	17.70	15.85	14.06
13'401	13'450	160'801	161'400	28.47	23.09	21.33	19.63	17.75	15.93	14.12
13'451	13'500	161'401	162'000	28.51	23.15	21.40	19.69	17.82	16.00	14.20
13'501	13'550	162'001	162'600	28.55	23.19	21.47	19.75	17.90	16.07	14.29
13'551	13'600	162'601	163'200	28.59	23.25	21.53	19.81	17.97	16.14	14.36
13'601	13'650	163'201	163'800	28.63	23.30	21.58	19.88	18.02	16.21	14.42
13'651	13'700	163'801	164'400	28.67	23.36	21.64	19.94	18.10	16.28	14.51
13'701	13'750	164'401	165'000	28.71	23.41	21.71	20.00	18.17	16.35	14.57
13'751	13'800	165'001	165'600	28.75	23.47	21.74	20.07	18.22	16.42	14.63
13'801	13'850	165'601	166'200	28.79	23.53	21.80	20.13	18.29	16.48	14.71
13'851	13'900	166'201	166'800	28.83	23.58	21.87	20.19	18.35	16.55	14.79
13'901	13'950	166'801	167'400	28.87	23.63	21.93	20.25	18.42	16.62	14.86
13'951	14'000	167'401	168'000	28.91	23.69	21.97	20.30	18.47	16.69	14.92
14'001	14'050	168'001	168'600	28.94	23.74	22.04	20.37	18.54	16.76	15.00
14'051	14'100	168'601	169'200	28.96	23.79	22.11	20.43	18.62	16.83	15.08
14'101	14'150	169'201	169'800	28.98	23.84	22.17	20.49	18.68	16.90	15.15
14'151	14'200	169'801	170'400	29.00	23.90	22.21	20.55	18.73	16.96	15.21
14'201	14'250	170'401	171'000	29.02	23.95	22.26	20.61	18.80	17.03	15.27

<b>Barème C</b>	<b>Impôt à la source : personnes mariées (deux activités)</b>	<b>Tarif C</b>
<b>2008</b>	<b>Verheiratete Personen (Doppelverdiener)</b>	<b>2008</b>

Revenu brut mensuel Monatslohn brutto		Revenu brut annuel Jahreslohn brutto		Epoque Ehefrau	Epoux - Ehemann					
					0 enfant 0 Kinder	1 enfant 1 Kind	2 enfants 2 Kinder	3 enfants 3 Kinder	4 enfants 4 Kinder	5 enfants 5 Kinder
14'251	14'300	171'001	171'600	29.04	24.00	22.32	20.67	18.87	17.09	15.35
14'301	14'350	171'601	172'200	29.06	24.06	22.38	20.73	18.94	17.16	15.43
14'351	14'400	172'201	172'800	29.08	24.11	22.43	20.79	18.98	17.22	15.48
14'401	14'450	172'801	173'400	29.10	24.17	22.49	20.85	19.04	17.29	15.55
14'451	14'500	173'401	174'000	29.12	24.21	22.55	20.90	19.12	17.35	15.63
14'501	14'550	174'001	174'600	29.13	24.26	22.61	20.96	19.18	17.42	15.71
14'551	14'600	174'601	175'200	29.16	24.31	22.65	21.02	19.23	17.49	15.76
14'601	14'650	175'201	175'800	29.17	24.37	22.71	21.08	19.30	17.55	15.83
14'651	14'700	175'801	176'400	29.19	24.42	22.78	21.14	19.37	17.62	15.91
14'701	14'750	176'401	177'000	29.21	24.47	22.82	21.20	19.43	17.68	15.97
14'751	14'800	177'001	177'600	29.23	24.52	22.87	21.25	19.48	17.74	16.02
14'801	14'850	177'601	178'200	29.25	24.58	22.92	21.32	19.54	17.80	16.09
14'851	14'900	178'201	178'800	29.27	24.62	22.99	21.37	19.60	17.86	16.17
14'901	14'950	178'801	179'400	29.29	24.68	23.04	21.42	19.67	17.93	16.24
14'951	15'000	179'401	180'000	29.31	24.72	23.09	21.48	19.72	18.00	16.29
15'001	15'050	180'001	180'600	29.33	24.78	23.14	21.54	19.78	18.06	16.36
15'051	15'100	180'601	181'200	29.34	24.82	23.21	21.59	19.85	18.12	16.44
15'101	15'150	181'201	181'800	29.36	24.87	23.26	21.65	19.91	18.18	16.50
15'151	15'200	181'801	182'400	29.38	24.93	23.30	21.71	19.96	18.25	16.55
15'201	15'250	182'401	183'000	29.40	24.98	23.35	21.77	20.02	18.31	16.62
15'251	15'300	183'001	183'600	29.42	25.03	23.41	21.82	20.09	18.36	16.69
15'301	15'350	183'601	184'200	29.43	25.07	23.46	21.87	20.13	18.42	16.75
15'351	15'400	184'201	184'800	29.45	25.13	23.51	21.93	20.18	18.49	16.81
15'401	15'450	184'801	185'400	29.46	25.18	23.56	21.98	20.25	18.55	16.87
15'451	15'500	185'401	186'000	29.48	25.22	23.63	22.04	20.32	18.61	16.95
15'501	15'550	186'001	186'600	29.50	25.27	23.68	22.09	20.37	18.67	17.01
15'551	15'600	186'601	187'200	29.51	25.32	23.72	22.15	20.42	18.74	17.07
15'601	15'650	187'201	187'800	29.53	25.37	23.78	22.21	20.48	18.80	17.13
15'651	15'700	187'801	188'400	29.54	25.41	23.83	22.26	20.55	18.86	17.20
15'701	15'750	188'401	189'000	29.56	25.45	23.89	22.32	20.62	18.93	17.27
15'751	15'800	189'001	189'600	29.58	25.49	23.94	22.39	20.67	18.99	17.33
15'801	15'850	189'601	190'200	29.59	25.53	24.00	22.45	20.74	19.06	17.40
15'851	15'900	190'201	190'800	29.61	25.56	24.07	22.51	20.80	19.12	17.48
15'901	15'950	190'801	191'400	29.62	25.61	24.13	22.57	20.87	19.19	17.55
15'951	16'000	191'401	192'000	29.64	25.65	24.19	22.64	20.93	19.26	17.62
16'001	16'050	192'001	192'600	29.66	25.68	24.23	22.69	20.99	19.32	17.68
16'051	16'100	192'601	193'200	29.67	25.72	24.27	22.75	21.05	19.39	17.75
16'101	16'150	193'201	193'800	29.69	25.76	24.32	22.81	21.12	19.46	17.82
16'151	16'200	193'801	194'400	29.70	25.80	24.36	22.88	21.19	19.53	17.89
16'201	16'250	194'401	195'000	29.72	25.83	24.41	22.94	21.26	19.59	17.97
16'251	16'300	195'001	195'600	29.73	25.87	24.45	23.00	21.32	19.66	18.04
16'301	16'350	195'601	196'200	29.74	25.91	24.49	23.06	21.38	19.73	18.11
16'351	16'400	196'201	196'800	29.76	25.95	24.52	23.12	21.44	19.79	18.17
16'401	16'450	196'801	197'400	29.77	25.99	24.56	23.16	21.50	19.86	18.24
16'451	16'500	197'401	198'000	29.79	26.03	24.61	23.21	21.57	19.93	18.31
16'501	16'550	198'001	198'600	29.81	26.06	24.65	23.25	21.64	19.99	18.38
16'551	16'600	198'601	199'200	29.82	26.10	24.69	23.29	21.70	20.06	18.44
16'601	16'650	199'201	199'800	29.83	26.13	24.73	23.33	21.76	20.12	18.51
16'651	16'700	199'801	200'400	29.85	26.17	24.76	23.38	21.82	20.19	18.57
16'701	16'750	200'401	201'000	29.86	26.21	24.80	23.42	21.88	20.25	18.63
16'751	16'800	201'001	201'600	29.88	26.25	24.84	23.47	21.94	20.31	18.70
16'801	16'850	201'601	202'200	29.89	26.28	24.89	23.50	22.00	20.37	18.78
16'851	16'900	202'201	202'800	29.90	26.32	24.93	23.55	22.04	20.44	18.84
16'901	16'950	202'801	203'400	29.92	26.35	24.97	23.59	22.08	20.50	18.91
16'951	17'000	203'401	204'000	29.93	26.39	24.99	23.63	22.12	20.57	18.97

**Barème C**  
**2008**

**Impôt à la source : personnes mariées (deux activités)**  
**Verheiratete Personen (Doppelverdiener)**

**Tarif C**  
**2008**

Revenu brut mensuel Monatslohn brutto		Revenu brut annuel Jahreslohn brutto		Epoque Ehefrau	Epoux - Ehemann					
					0 enfant 0 Kinder	1 enfant 1 Kind	2 enfants 2 Kinder	3 enfants 3 Kinder	4 enfants 4 Kinder	5 enfants 5 Kinder
17'001	17'050	204'001	204'600	29.94	26.43	25.04	23.67	22.16	20.63	19.03
17'051	17'100	204'601	205'200	29.96	26.47	25.08	23.71	22.21	20.70	19.10
17'101	17'150	205'201	205'800	29.97	26.49	25.12	23.75	22.26	20.76	19.18
17'151	17'200	205'801	206'400	29.98	26.53	25.16	23.79	22.31	20.82	19.24
17'201	17'250	206'401	207'000	30.00	26.57	25.20	23.84	22.35	20.88	19.31
17'251	17'300	207'001	207'600	30.01	26.60	25.23	23.88	22.38	20.92	19.36
17'301	17'350	207'601	208'200	30.03	26.64	25.27	23.92	22.43	20.97	19.43
17'351	17'400	208'201	208'800	30.04	26.68	25.31	23.96	22.48	21.02	19.50
17'401	17'450	208'801	209'400	30.05	26.71	25.35	24.00	22.53	21.06	19.57
17'451	17'500	209'401	210'000	30.06	26.75	25.39	24.04	22.57	21.11	19.63
17'501	17'550	210'001	210'600	30.07	26.78	25.43	24.08	22.62	21.16	19.69
17'551	17'600	210'601	211'200	30.09	26.82	25.45	24.12	22.65	21.20	19.74
17'601	17'650	211'201	211'800	30.10	26.85	25.49	24.16	22.69	21.25	19.81
17'651	17'700	211'801	212'400	30.12	26.89	25.53	24.20	22.73	21.29	19.86
17'701	17'750	212'401	213'000	30.13	26.92	25.58	24.24	22.78	21.33	19.91
17'751	17'800	213'001	213'600	30.14	26.96	25.61	24.28	22.83	21.38	19.96
17'801	17'850	213'601	214'200	30.15	26.99	25.65	24.32	22.87	21.42	20.01
17'851	17'900	214'201	214'800	30.16	27.03	25.68	24.36	22.90	21.47	20.04
17'901	17'950	214'801	215'400	30.18	27.06	25.72	24.40	22.94	21.51	20.09
17'951	18'000	215'401	216'000	30.19	27.10	25.75	24.44	22.98	21.56	20.14
18'001	18'050	216'001	216'600	30.20	27.13	25.79	24.48	23.03	21.61	20.19
18'051	18'100	216'601	217'200	30.21	27.16	25.84	24.51	23.08	21.64	20.24
18'101	18'150	217'201	217'800	30.22	27.20	25.88	24.56	23.12	21.69	20.29
18'151	18'200	217'801	218'400	30.24	27.23	25.92	24.60	23.16	21.74	20.34
18'201	18'250	218'401	219'000	30.25	27.27	25.95	24.63	23.20	21.78	20.38
18'251	18'300	219'001	219'600	30.26	27.30	25.99	24.67	23.24	21.82	20.43
18'301	18'350	219'601	220'200	30.27	27.34	26.01	24.71	23.28	21.87	20.47
18'351	18'400	220'201	220'800	30.28	27.37	26.05	24.75	23.32	21.91	20.52
18'401	18'450	220'801	221'400	30.30	27.41	26.09	24.79	23.36	21.96	20.57
18'451	18'500	221'401	222'000	30.31	27.44	26.13	24.84	23.41	22.01	20.62
18'501	18'550	222'001	222'600	30.32	27.47	26.17	24.88	23.45	22.06	20.67
18'551	18'600	222'601	223'200	30.33	27.50	26.21	24.92	23.50	22.11	20.72
18'601	18'650	223'201	223'800	30.34	27.53	26.25	24.97	23.55	22.15	20.77
18'651	18'700	223'801	224'400	30.35	27.56	26.29	25.01	23.59	22.20	20.82
18'701	18'750	224'401	225'000	30.36	27.59	26.33	25.05	23.64	22.25	20.87
18'751	18'800	225'001	225'600	30.38	27.61	26.37	25.09	23.68	22.29	20.92
18'801	18'850	225'601	226'200	30.39	27.64	26.41	25.13	23.73	22.34	20.97
18'851	18'900	226'201	226'800	30.40	27.67	26.44	25.18	23.77	22.38	21.02
18'901	18'950	226'801	227'400	30.41	27.70	26.47	25.22	23.82	22.43	21.07
18'951	19'000	227'401	228'000	30.42	27.73	26.50	25.26	23.86	22.48	21.12
19'001	19'050	228'001	228'600	30.43	27.76	26.53	25.30	23.91	22.52	21.17
19'051	19'100	228'601	229'200	30.44	27.79	26.57	25.34	23.95	22.57	21.21
19'101	19'150	229'201	229'800	30.45	27.82	26.59	25.38	23.99	22.61	21.26
19'151	19'200	229'801	230'400	30.46	27.85	26.63	25.41	24.04	22.66	21.31
19'201	19'250	230'401	231'000	30.48	27.87	26.65	25.45	24.07	22.70	21.34
19'251	19'300	231'001	231'600	30.48	27.90	26.68	25.48	24.11	22.75	21.39
19'301	19'350	231'601	232'200	30.49	27.93	26.71	25.51	24.16	22.80	21.44
19'351	19'400	232'201	232'800	30.51	27.96	26.74	25.55	24.20	22.84	21.49
19'401	19'450	232'801	233'400	30.52	27.99	26.77	25.58	24.24	22.89	21.54
19'451	19'500	233'401	234'000	30.53	28.02	26.80	25.61	24.29	22.93	21.58
19'501	19'550	234'001	234'600	30.54	28.05	26.84	25.65	24.33	22.98	21.63
19'551	19'600	234'601	235'200	30.54	28.08	26.87	25.68	24.36	23.02	21.68
19'601	19'650	235'201	235'800	30.56	28.11	26.90	25.71	24.40	23.07	21.73
19'651	19'700	235'801	236'400	30.57	28.13	26.93	25.74	24.44	23.11	21.78
19'701	19'750	236'401	237'000	30.58	28.16	26.96	25.77	24.47	23.15	21.82

**Barème C**  
**2008**

**Impôt à la source : personnes mariées (deux activités)**  
**Verheiratete Personen (Doppelverdiener)**

**Tarif C**  
**2008**

Revenu brut mensuel Monatslohn brutto		Revenu brut annuel Jahreslohn brutto		Epouse Ehefrau	Epoux - Ehemann					
					0 enfant 0 Kinder	1 enfant 1 Kind	2 enfants 2 Kinder	3 enfants 3 Kinder	4 enfants 4 Kinder	5 enfants 5 Kinder
19'751	19'800	237'001	237'600	30.59	28.19	26.99	25.81	24.51	23.20	21.87
19'801	19'850	237'601	238'200	30.60	28.21	27.02	25.84	24.55	23.24	21.92
19'851	19'900	238'201	238'800	30.61	28.24	27.06	25.87	24.58	23.28	21.96
19'901	19'950	238'801	239'400	30.62	28.27	27.09	25.90	24.62	23.33	22.01
19'951	20'000	239'401	240'000	30.63	28.30	27.12	25.94	24.65	23.37	22.06
20'001	20'050	240'001	240'600	30.64	28.32	27.14	25.97	24.68	23.40	22.10
20'051	20'100	240'601	241'200	30.65	28.35	27.17	26.00	24.72	23.44	22.15
20'101	20'150	241'201	241'800	30.66	28.38	27.19	26.03	24.74	23.47	22.18
20'151	20'200	241'801	242'400	30.67	28.41	27.22	26.06	24.78	23.51	22.23
20'201	20'250	242'401	243'000	30.68	28.44	27.25	26.10	24.81	23.55	22.27
20'251	20'300	243'001	243'600	30.68	28.46	27.28	26.13	24.85	23.58	22.32
20'301	20'350	243'601	244'200	30.70	28.49	27.31	26.16	24.88	23.62	22.36
20'351	20'400	244'201	244'800	30.71	28.52	27.34	26.19	24.91	23.66	22.40
20'401	20'450	244'801	245'400	30.72	28.55	27.37	26.22	24.95	23.69	22.44
20'451	20'500	245'401	246'000	30.72	28.57	27.40	26.25	24.98	23.73	22.48
20'501	20'550	246'001	246'600	30.73	28.60	27.43	26.29	25.01	23.76	22.52
20'551	20'600	246'601	247'200	30.74	28.62	27.46	26.31	25.05	23.79	22.56
20'601	20'650	247'201	247'800	30.75	28.65	27.49	26.34	25.09	23.83	22.60
20'651	20'700	247'801	248'400	30.76	28.68	27.52	26.37	25.12	23.87	22.64
20'701	20'750	248'401	249'000	30.77	28.70	27.55	26.40	25.15	23.90	22.67
20'751	20'800	249'001	249'600	30.78	28.73	27.58	26.44	25.19	23.94	22.71
20'801	20'850	249'601	250'200	30.79	28.76	27.61	26.47	25.22	23.97	22.75