

Barème des gains simples (célibataires, personnes seules, ainsi que personnes mariées dont le conjoint ne travaille pas)

| Revenu mensuel brut moyen | | Impôts en pourcent | | | | | | | |
|---------------------------|-------|--|---|----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| de | à | Personnes seules Célibataires L0 | Personnes mariées avec enfants à charge | | | | | | |
| | | | 0 enfant M0 | 1 enfant M1 | 2 enfants M2 | 3 enfants M3 | 4 enfants M4 | 5 enfants M5 | 6 enfants M6 |
| 0 | 2'300 | | | | | | | | |
| 2'301 | 2'400 | 0.09 | | | | | | | |
| 2'401 | 2'500 | 0.11 | | | | | | | |
| 2'501 | 2'600 | 0.13 | | | | | | | |
| 2'601 | 2'700 | 0.15 | | | | | | | |
| 2'701 | 2'800 | 0.17 | | | | | | | |
| 2'801 | 2'900 | 0.55 | | | | | | | |
| 2'901 | 3'000 | 0.94 | 0.03 | | | | | | |
| 3'001 | 3'100 | 1.05 | 0.19 | | | | | | |
| 3'101 | 3'200 | 1.46 | 0.39 | | | | | | |
| 3'201 | 3'300 | 1.98 | 0.69 | | | | | | |
| 3'301 | 3'400 | 2.58 | 1.01 | | | | | | |
| 3'401 | 3'500 | 2.75 | 1.29 | | | | | | |
| 3'501 | 3'600 | 3.46 | 1.60 | | | | | | |
| 3'601 | 3'700 | 4.21 | 1.86 | | | | | | |
| 3'701 | 3'800 | 4.40 | 2.12 | | | | | | |
| 3'801 | 3'900 | 4.50 | 2.41 | | | | | | |
| 3'901 | 4'000 | 4.50 | 2.66 | 0.12 | | | | | |
| 4'001 | 4'100 | 4.50 | 3.01 | 0.25 | | | | | |
| 4'101 | 4'200 | 4.50 | 3.27 | 0.39 | | | | | |
| 4'201 | 4'300 | 4.50 | 3.56 | 0.51 | | | | | |
| 4'301 | 4'400 | 4.50 | 3.82 | 0.65 | | | | | |
| 4'401 | 4'500 | 4.50 | 4.09 | 0.77 | | | | | |
| 4'501 | 4'600 | 4.50 | 4.28 | 0.90 | | | | | |
| 4'601 | 4'700 | 4.50 | 4.48 | 1.12 | | | | | |
| 4'701 | 4'800 | 4.50 | 4.50 | 1.35 | | | | | |
| 4'801 | 4'900 | 4.50 | 4.50 | 1.60 | 0.07 | | | | |
| 4'901 | 5'000 | 4.50 | 4.50 | 1.82 | 0.18 | | | | |
| 5'001 | 5'100 | 4.50 | 4.50 | 2.07 | 0.28 | | | | |
| 5'101 | 5'200 | 4.50 | 4.50 | 2.29 | 0.40 | | | | |
| 5'201 | 5'300 | 4.50 | 4.50 | 2.54 | 0.50 | | | | |
| 5'301 | 5'400 | 4.50 | 4.50 | 2.75 | 0.62 | | | | |
| 5'401 | 5'500 | 4.50 | 4.50 | 2.95 | 0.72 | | | | |
| 5'501 | 5'600 | 4.50 | 4.50 | 3.11 | 0.83 | | | | |
| 5'601 | 5'700 | 4.50 | 4.50 | 3.26 | 0.93 | | | | |
| 5'701 | 5'800 | 4.50 | 4.50 | 3.41 | 1.02 | | | | |
| 5'801 | 5'900 | 4.50 | 4.50 | 3.52 | 1.12 | 0.01 | | | |
| 5'901 | 6'000 | 4.50 | 4.50 | 3.63 | 1.25 | 0.10 | | | |
| 6'001 | 6'100 | 4.50 | 4.50 | 3.76 | 1.45 | 0.19 | | | |
| 6'101 | 6'200 | 4.50 | 4.50 | 3.87 | 1.65 | 0.28 | | | |
| 6'201 | 6'300 | 4.50 | 4.50 | 3.98 | 1.84 | 0.37 | | | |
| 6'301 | 6'400 | 4.50 | 4.50 | 4.09 | 2.03 | 0.45 | | | |
| 6'401 | 6'500 | 4.50 | 4.50 | 4.20 | 2.18 | 0.54 | | | |
| 6'501 | 6'600 | 4.50 | 4.50 | 4.31 | 2.34 | 0.63 | | | |
| 6'601 | 6'700 | 4.50 | 4.50 | 4.42 | 2.49 | 0.71 | | | |
| 6'701 | 6'800 | 4.50 | 4.50 | 4.50 | 2.60 | 0.79 | | | |
| 6'801 | 6'900 | 4.50 | 4.50 | 4.50 | 2.71 | 0.88 | | | |
| 6'901 | 7'000 | 4.50 | 4.50 | 4.50 | 2.82 | 0.96 | 0.03 | | |
| 7'001 | 7'100 | 4.50 | 4.50 | 4.50 | 2.93 | 1.05 | 0.11 | | |
| 7'101 | 7'200 | 4.50 | 4.50 | 4.50 | 3.04 | 1.14 | 0.18 | | |
| 7'201 | 7'300 | 4.50 | 4.50 | 4.50 | 3.15 | 1.23 | 0.25 | | |
| 7'301 | 7'400 | 4.50 | 4.50 | 4.50 | 3.25 | 1.31 | 0.33 | | |
| 7'401 | 7'500 | 4.50 | 4.50 | 4.50 | 3.36 | 1.44 | 0.40 | | |
| 7'501 | 7'600 | 4.50 | 4.50 | 4.50 | 3.47 | 1.57 | 0.48 | | |
| 7'601 | 7'700 | 4.50 | 4.50 | 4.50 | 3.59 | 1.71 | 0.56 | | |
| 7'701 | 7'800 | 4.50 | 4.50 | 4.50 | 3.70 | 1.84 | 0.63 | | |
| 7'801 | 7'900 | 4.50 | 4.50 | 4.50 | 3.81 | 1.95 | 0.71 | | |
| 7'901 | 8'000 | 4.50 | 4.50 | 4.50 | 3.91 | 2.05 | 0.78 | | |
| 8'001 | 8'100 | 4.50 | 4.50 | 4.50 | 4.01 | 2.15 | 0.86 | 0.04 | |
| 8'101 | 8'200 | 4.50 | 4.50 | 4.50 | 4.11 | 2.25 | 0.93 | 0.10 | |
| 8'201 | 8'300 | 4.50 | 4.50 | 4.50 | 4.20 | 2.37 | 1.01 | 0.17 | |
| 8'301 | 8'400 | 4.50 | 4.50 | 4.50 | 4.29 | 2.47 | 1.09 | 0.24 | |
| 8'401 | 8'500 | 4.50 | 4.50 | 4.50 | 4.38 | 2.57 | 1.16 | 0.30 | |
| 8'501 | 8'600 | 4.50 | 4.50 | 4.50 | 4.47 | 2.68 | 1.21 | 0.37 | |
| 8'601 | 8'700 | 4.50 | 4.50 | 4.50 | 4.50 | 2.78 | 1.26 | 0.44 | |
| 8'701 | 8'800 | 4.50 | 4.50 | 4.50 | 4.50 | 2.88 | 1.30 | 0.50 | |

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|---------------------------|--------|-------------------------------|---|------|------|------|------|------|------|
| de | à | Personnes seules Célibataires | Personnes mariées avec enfants à charge | | | | | | |
| | | L0 | M0 | M1 | M2 | M3 | M4 | M5 | M6 |
| 8'801 | 8'900 | 4.50 | 4.50 | 4.50 | 4.50 | 2.99 | 1.37 | 0.57 | |
| 8'901 | 9'000 | 4.50 | 4.50 | 4.50 | 4.50 | 3.09 | 1.46 | 0.64 | |
| 9'001 | 9'100 | 4.50 | 4.50 | 4.50 | 4.50 | 3.19 | 1.56 | 0.70 | |
| 9'101 | 9'200 | 4.50 | 4.50 | 4.50 | 4.50 | 3.28 | 1.65 | 0.77 | 0.05 |
| 9'201 | 9'300 | 4.50 | 4.50 | 4.50 | 4.50 | 3.39 | 1.75 | 0.85 | 0.11 |
| 9'301 | 9'400 | 4.50 | 4.50 | 4.50 | 4.50 | 3.48 | 1.85 | 0.91 | 0.17 |
| 9'401 | 9'500 | 4.50 | 4.50 | 4.50 | 4.50 | 3.57 | 1.94 | 0.98 | 0.22 |
| 9'501 | 9'600 | 4.50 | 4.50 | 4.50 | 4.50 | 3.65 | 2.04 | 1.05 | 0.28 |
| 9'601 | 9'700 | 4.50 | 4.50 | 4.50 | 4.50 | 3.74 | 2.14 | 1.09 | 0.34 |
| 9'701 | 9'800 | 4.50 | 4.50 | 4.50 | 4.50 | 3.83 | 2.23 | 1.13 | 0.40 |
| 9'801 | 9'900 | 4.50 | 4.50 | 4.50 | 4.50 | 3.92 | 2.34 | 1.17 | 0.47 |
| 9'901 | 10'000 | 4.50 | 4.50 | 4.50 | 4.50 | 4.01 | 2.44 | 1.21 | 0.53 |
| 10'001 | 10'100 | 4.50 | 4.50 | 4.50 | 4.50 | 4.10 | 2.54 | 1.25 | 0.59 |
| 10'101 | 10'200 | 4.50 | 4.50 | 4.50 | 4.50 | 4.18 | 2.63 | 1.29 | 0.65 |
| 10'201 | 10'300 | 4.50 | 4.50 | 4.50 | 4.50 | 4.29 | 2.72 | 1.33 | 0.71 |
| 10'301 | 10'400 | 4.50 | 4.50 | 4.50 | 4.50 | 4.42 | 2.81 | 1.38 | 0.77 |
| 10'401 | 10'500 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 2.89 | 1.44 | 0.83 |
| 10'501 | 10'600 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 2.98 | 1.53 | 0.90 |
| 10'601 | 10'700 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 3.07 | 1.63 | 0.95 |
| 10'701 | 10'800 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 3.15 | 1.72 | 0.99 |
| 10'801 | 10'900 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 3.24 | 1.81 | 1.02 |
| 10'901 | 11'000 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 3.33 | 1.90 | 1.07 |
| 11'001 | 11'100 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 3.42 | 1.99 | 1.10 |
| 11'101 | 11'200 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 3.50 | 2.09 | 1.14 |
| 11'201 | 11'300 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 3.59 | 2.18 | 1.18 |
| 11'301 | 11'400 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 3.68 | 2.27 | 1.22 |
| 11'401 | 11'500 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 3.77 | 2.36 | 1.26 |
| 11'501 | 11'600 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 3.86 | 2.44 | 1.30 |
| 11'601 | 11'700 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 3.97 | 2.54 | 1.34 |
| 11'701 | 11'800 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.09 | 2.62 | 1.39 |
| 11'801 | 11'900 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.20 | 2.71 | 1.43 |
| 11'901 | 12'000 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.32 | 2.79 | 1.49 |
| 12'001 | 12'100 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.42 | 2.87 | 1.58 |
| 12'101 | 12'200 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 2.97 | 1.67 |
| 12'201 | 12'300 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 3.05 | 1.76 |
| 12'301 | 12'400 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 3.14 | 1.84 |
| 12'401 | 12'500 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 3.22 | 1.93 |
| 12'501 | 12'600 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 3.31 | 2.02 |
| 12'601 | 12'700 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 3.41 | 2.10 |
| 12'701 | 12'800 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 3.49 | 2.19 |
| 12'801 | 12'900 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 3.58 | 2.28 |
| 12'901 | 13'000 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 3.68 | 2.35 |
| 13'001 | 13'100 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 3.79 | 2.44 |
| 13'101 | 13'200 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 3.89 | 2.52 |
| 13'201 | 13'300 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.01 | 2.61 |
| 13'301 | 13'400 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.11 | 2.70 |
| 13'401 | 13'500 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.22 | 2.78 |
| 13'501 | 13'600 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.33 | 2.86 |
| 13'601 | 13'700 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.44 | 2.95 |
| 13'701 | 13'800 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 3.03 |
| 13'801 | 13'900 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 3.12 |
| 13'901 | 14'000 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 3.20 |
| 14'001 | 14'100 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 3.27 |
| 14'101 | 14'200 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 3.36 |
| 14'201 | 14'300 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 3.48 |
| 14'301 | 14'400 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 3.58 |
| 14'401 | 14'500 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 3.69 |
| 14'501 | 14'600 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 3.79 |
| 14'601 | 14'700 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 3.90 |
| 14'701 | 14'800 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.01 |
| 14'801 | 14'900 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.11 |
| 14'901 | 15'000 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.22 |
| 15'001 | 15'100 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.33 |
| 15'101 | 15'200 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.43 |
| 15'201 | | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 |

Véritables frontaliers allemands (barèmes L & M), correspond aux barèmes A & B mais au maximum 4,5 %.

Barème L Pour les véritables frontaliers allemands qui remplissent les conditions de l'octroi du barème A

Barème M Pour les véritables frontaliers allemands qui remplissent les conditions de l'octroi du barème B