

Le calcul de l'impôt sur le revenu

REVENUS du TRAVAIL

Traitements et salaires -10%
Pensions, retraites, rentes -10%
BNC, BIC, BA

REVENUS du CAPITAL

Capitaux mobiliers
Revenus fonciers -30%

REVENU BRUT GLOBAL

Charges déductibles

REVENU NET IMPOSABLE

Nb de parts
QF
TMI

Calcul de l'impôt à
taux progressif

Réductions d'impôt

+

PLUS VALUES sur VAL MOB
x Impôt à taux forfaitaire 19%

IMPÔT avant CORRECTIONS

Crédits d'impôt

IMPÔT SUR LE REVENU

Limp Progressif Capital Revenu French

M Mark



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