

Les tranches d'imposition pour les résidents belges et les non-résidents

L'impôt des personnes physiques des résidents belges est calculé sur tous les revenus imposables même lorsqu'une partie de ces revenus a été perçue ou obtenue à l'étranger

L'impôt des non-résidents est uniquement calculé sur les revenus perçus ou obtenus en Belgique



Les tranches d'imposition applicables sont les mêmes

Numéro de tranche	Tranche de revenus	Taux d'imposition
Tranche 1	De 0,01 € à 13 540,00 €	25 %
Tranche 2	De 13 540,00 € à 23 900,00 €	40 %
Tranche 3	De 23 900,00 € à 41 360,00 €	45 %
Tranche 4	Plus de 41 360,00 €	50 %

Meacutemento De Clocircture Annuelle Exercice Dimposition Revenus Belgique

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