

Tableau des abattements et taux d'imposition

Durée de détention (années révolues)	Abattement IR	Abattement PS	Taux IR	Taux PS	Taux effectif d'imposition
0 à 5 ans	0%	0,00%	19%	17,2%	36,20%
6	6%	1,65%	19%	17,2%	34,78%
7	12%	3,30%	19%	17,2%	33,35%
8	18%	4,95%	19%	17,2%	31,93%
9	24%	6,60%	19%	17,2%	30,50%
10	30%	8,25%	19%	17,2%	29,08%
11	36%	9,90%	19%	17,2%	27,66%
12	42%	11,55%	19%	17,2%	26,23%
13	48%	13,20%	19%	17,2%	24,81%
14	54%	14,85%	19%	17,2%	23,39%
15	60%	16,50%	19%	17,2%	21,96%
16	66%	18,15%	19%	17,2%	20,54%
17	72%	19,80%	19%	17,2%	19,11%
18	78%	21,45%	19%	17,2%	17,69%
19	84%	23,10%	19%	17,2%	16,27%
20	90%	24,75%	19%	17,2%	14,84%
21	96%	26,40%	19%	17,2%	13,42%
22	100%	28,00%	19%	17,2%	12,38%
23	100%	37,00%	19%	17,2%	10,84%
24	100%	46,00%	19%	17,2%	9,29%
25	100%	55,00%	19%	17,2%	7,74%
26	100%	64,00%	19%	17,2%	6,19%
27	100%	73,00%	19%	17,2%	4,64%
28	100%	82,00%	19%	17,2%	3,10%
29	100%	91,00%	19%	17,2%	1,55%
30	100%	100,00%	19%	17,2%	0,00%