

Calcul des cotisations de pension découlant d'un achat rétroactif

Version 2026

	1x minimum cotisable		2,5x minimum cotisable		Maximum cotisable
A	B	C	D	E	F
Année	Revenu nominal	Rappel de cotisations	Revenu nominal	Rappel de cotisations	Plafond
1974	3.062,04	3.847,34	7.655,04	9.618,26	12.067,46
1975	3.899,40	4.711,01	9.748,56	11.777,59	14.067,96
1976	4.285,80	4.978,68	10.714,44	12.446,64	17.771,49
1977	4.779,12	5.338,23	11.947,80	13.345,57	19.067,97
1978	5.168,28	5.550,88	12.920,64	13.877,14	19.821,57
1979	5.374,44	5.550,29	13.436,04	13.875,67	21.276,01
1980	5.705,16	5.665,22	14.262,72	14.162,88	22.820,14
1981	6.277,44	5.993,75	15.693,60	14.984,37	25.109,56
1982	6.661,68	6.115,98	16.654,20	15.289,96	26.646,72
1983	7.130,28	6.294,42	17.825,76	15.736,10	28.521,19
1984	7.535,88	6.396,61	18.839,64	15.991,47	30.143,36
1985	7.740,00	6.317,18	19.350,12	15.793,06	30.960,29
1986	8.068,32	6.331,87	20.170,80	15.829,69	32.273,58
1987	8.208,12	6.193,83	20.520,36	15.484,63	32.833,20
1988	8.225,28	5.968,06	20.563,20	14.920,15	32.901,57
1989	8.961,84	6.252,39	22.404,60	15.630,98	35.847,39
1990	9.261,48	6.212,93	23.153,76	15.532,36	37.046,60
1991	10.152,12	6.548,46	25.380,12	16.371,03	40.608,53
1992	10.655,52	6.608,82	26.638,80	16.522,04	53.278,00
1993	11.613,12	6.925,72	29.032,80	17.314,29	58.066,01
1994	12.033,84	6.900,60	30.084,60	17.251,49	60.169,51
1995	12.906,84	7.116,54	32.267,04	17.791,32	64.534,12
1996	13.012,68	6.898,94	32.531,52	17.247,26	65.062,83
1997	13.737,60	7.003,15	34.343,88	17.507,81	68.687,48
1998	13.765,56	6.747,50	34.413,84	16.868,72	68.827,34
1999	14.090,16	6.640,97	35.225,40	16.602,43	70.451,07
2000	14.472,00	6.558,60	36.180,00	16.396,49	72.360,12
2001	15.388,20	6.705,59	38.470,44	16.763,94	76.940,75
2002	15.708,36	6.581,83	39.270,96	16.454,60	78.541,90
2003	16.596,00	6.686,30	41.490,00	16.715,75	82.979,85
2004	16.940,64	6.562,64	42.351,72	16.406,66	84.703,29
2005	17.711,16	6.597,25	44.277,96	16.493,14	88.556,01
2006	18.078,60	6.475,11	45.196,56	16.187,80	90.393,32
2007	18.843,36	6.489,44	47.108,40	16.223,61	94.216,80
2008	19.235,88	6.369,83	48.089,64	15.924,55	96.179,40
2009	20.111,04	6.403,49	50.277,72	16.008,77	100.555,26
2010	20.445,48	6.259,60	51.113,52	15.648,94	102.226,98
2011	21.222,48	6.247,58	53.056,32	15.618,98	106.112,58
2012	21.753,00	6.157,46	54.382,32	15.393,60	108.764,49
2013	22.630,80	6.159,55	56.577,00	15.398,87	113.153,85
2014	23.052,36	6.032,97	57.630,96	15.082,44	115.261,56
2015	23.075,52	5.806,76	57.688,80	14.516,90	115.377,84
2016	23.075,52	5.583,42	57.688,80	13.958,56	115.377,84
2017	23.983,08	5.579,83	59.957,52	13.949,52	119.915,16
2018	24.232,80	5.421,08	60.582,12	13.552,73	121.164,06
2019	25.077,00	5.394,17	62.692,56	13.485,44	125.385,00
2020	25.703,88	5.316,36	64.259,76	13.290,91	128.519,64
2021	26.588,28	5.287,77	66.470,52	13.219,39	132.941,16
2022	27.591,24	5.276,19	68.978,16	13.190,48	137.956,23
2023	30.106,44	5.535,73	75.266,16	13.839,34	150.532,12
2024	30.851,16	5.454,49	77.127,96	13.636,22	154.255,68
2025	32.181,12	5.470,79	80.452,68	13.676,96	160.905,28

Formule de calcul de cotisation à charge de l'intéressé(e) :

$$B \times 0,17 \times (1,04)^n \quad (n = 2026 - A - 1)$$