

Tablas de ISR y SUBSIDIO AL EMPLEO 2025

1) IMPUESTO SEMANAL

INFERIOR	SUPERIOR	CTA. FIJA	EXCEDENTE	SUB. FIJO	SUB MARG
0.01	171.78	0.00	1.92		
171.79	1458.03	3.29	6.40		
1458.04	2562.35	85.61	10.88		
2562.36	2978.64	205.80	16.00		
2978.65	3566.22	272.37	17.92		
3566.23	7192.64	377.65	21.36		
7192.65	11336.57	1152.27	23.52		
11336.58	21643.30	2126.95	30.00		
21643.31	28857.78	5218.92	32.00		
28857.79	86573.34	7527.59	34.00		
86573.35	9999999999.99	27150.83	35.00		

SUBSIDIO AL EMPLEO SEMANAL

INFERIOR	SUPERIOR	CTA. FIJA	EXCEDENTE	SUB. FIJO	SUB MARG
0.01	2342.00	109.38			
2342.01	9999999999.99	0.00			

2) IMPUESTO DECENAL

INFERIOR	SUPERIOR	CTA. FIJA	EXCEDENTE	SUB. FIJO	SUB MARG
0.01	245.40	0.00	1.92		
245.41	2082.90	4.70	6.40		
2082.91	3660.50	122.30	10.88		
3660.51	4255.20	294.00	16.00		
4255.21	5094.60	389.10	17.92		
5094.61	10275.20	539.50	21.36		
10275.21	16195.10	1646.10	23.52		
16195.11	30919.00	3038.50	30.00		
30919.01	41225.40	7455.60	32.00		
41225.41	123676.20	10753.70	34.00		
123676.21	999999999.99	38786.90	35.00		

SUBSIDIO AL EMPLEO DECENAL

INFERIOR	SUPERIOR	CTA. FIJA	EXCEDENTE	SUB. FIJO	SUB MARG
0.01	3345.72	156.25			
3345.73	999999999.99	0.00			

3) IMPUESTO QUINCENAL

INFERIOR	SUPERIOR	CTA. FIJA	EXCEDENTE	SUB. FIJO	SUB MARG
0.01	368.10	0.00	1.92		
368.11	3124.35	7.05	6.40		
3124.36	5490.75	183.45	10.88		
5490.76	6382.80	441.00	16.00		
6382.81	7641.90	583.65	17.92		
7641.91	15412.80	809.25	21.36		
15412.81	24292.65	2469.15	23.52		
24292.66	46378.50	4557.75	30.00		
46378.51	61838.10	11183.40	32.00		
61838.11	185514.30	16130.55	34.00		
185514.31	999999999.99	58180.35	35.00		

SUBSIDIO AL EMPLEO QUINCENAL

INFERIOR	SUPERIOR	CTA. FIJA	EXCEDENTE	SUB. FIJO	SUB MARG
0.01	5018.59	234.38			
5018.60	999999999.99	0.00			

4) IMPUESTO MENSUAL

INFERIOR	SUPERIOR	CTA. FIJA	EXCEDENTE	SUB. FIJO	SUB MARG
0.01	746.04	0.00	1.92		
746.05	6332.05	14.32	6.40		
6332.06	11128.01	371.83	10.88		
11128.02	12935.82	893.63	16.00		
12935.83	15487.71	1182.88	17.92		
15487.72	31236.49	1640.18	21.36		
31236.50	49233.00	5004.12	23.52		
49233.01	93993.90	9236.89	30.00		
93993.91	125325.20	22665.17	32.00		
125325.21	375975.61	32691.18	34.00		
375975.62	999999999.99	117912.32	35.00		

SUBSIDIO AL EMPLEO MENSUAL

INFERIOR	SUPERIOR	CTA. FIJA	EXCEDENTE	SUB. FIJO	SUB MARG
0.01	10171.00	475.00			
10171.01	999999999.99	0.00			

5) IMPUESTO ANUAL 2023

INFERIOR	SUPERIOR	CTA. FIJA	EXCEDENTE	SUB. FIJO	SUB MARG
0.01	8952.49	0.00	1.92		
8952.50	75984.55	171.88	6.40		
75984.56	133536.07	4461.94	10.88		
133536.08	155229.80	10723.55	16.00		
155229.81	185852.57	14194.54	17.92		
185852.58	374837.88	19682.13	21.36		
374837.89	590795.99	60049.40	23.52		
590796.00	1127926.84	110842.74	30.00		
1127926.85	1503902.46	271981.99	32.00		
1503902.47	4511707.37	392294.17	34.00		
4511707.38	9999999999.99	1414947.85	35.00		

6) IMPUESTO ANUAL 2022

INFERIOR	SUPERIOR	CTA. FIJA	EXCEDENTE	SUB. FIJO	SUB MARG
0.01	7735.00	0.00	1.92		
7735.01	65651.07	148.51	6.40		
65651.08	115375.90	3855.14	10.88		
115375.91	134119.41	9265.20	16.00		
134119.42	160577.65	12264.16	17.92		
160577.66	323862.00	17005.47	21.36		
323862.01	510451.00	51883.01	23.52		
510451.01	974535.03	95768.74	30.00		
974535.04	1299380.04	234993.95	32.00		
1299380.05	3898140.12	338944.34	34.00		
3898140.13	9999999999.99	1222522.76	35.00		