**Tarifa para el cálculo del impuesto correspondiente al ejercicio 2018**

**(DOF 29 de diciembre de 2017)**

|  |  |  |  |
| --- | --- | --- | --- |
| **Límite inferior** | **Límite superior** | **Cuota fija** | **Por ciento para aplicarse sobre****el excedente del límite inferior** |
| **$** | **$** | **$** | **%** |
| 0.01 | 6,942.20 | 0.00 | 1.92 |
| 6,942.21 | 58,922.16 | 133.28 | 6.40 |
| 58,922.17 | 103,550.44 | 3,460.01 | 10.88 |
| 103,550.45 | 120,372.83 | 8,315.57 | 16.00 |
| 120,372.84 | 144,119.23 | 11,007.14 | 17.92 |
| 144,119.24 | 290,667.75 | 15,262.49 | 21.36 |
| 290,667.76 | 458,132.29 | 46,565.26 | 23.52 |
| 458,132.30 | 874,650.00 | 85,952.92 | 30.00 |
| 874,650.01 | 1,166,200.00 | 210,908.23 | 32.00 |
| 1,166,200.01 | 3,498,600.00 | 304,204.21 | 34.00 |
| 3,498,600.01 | En adelante | 1,097,220.21 | 35.00 |

**Tarifa para el cálculo del impuesto correspondiente al ejercicio 2017**

 **(DOF del 5 de enero de 2017)**

|  |  |  |  |
| --- | --- | --- | --- |
| **Límite inferior** | **Límite superior** | **Cuota fija** | **Por ciento para aplicarse sobre el excedente del límite inferior** |
| **$** | **$** | **$** | **%** |
| 0.01 | 5,952.84 | 0.00 | 1.92 |
| 5,952.85 | 50,524.92 | 114.29 | 6.40 |
| 50,524.93 | 88,793.04 | 2,966.91 | 10.88 |
| 88,793.05 | 103,218.00 | 7,130.48 | 16.00 |
| 103,218.01 | 123,580.20 | 9,438.47 | 17.92 |
| 123,580.21 | 249,243.48 | 13,087.37 | 21.36 |
| 249,243.49 | 392,841.96 | 39,929.05 | 23.52 |
| 392,841.97 | 750,000.00 | 73,703.41 | 30.00 |
| 750,000.01 | 1,000,000.00 | 180,850.82 | 32.00 |
| 1,000,000.01 | 3,000,000.00 | 260,850.81 | 34.00 |
| 3,000,000.01 | En adelante | 940,850.81 | 35.00 |

**Tarifa para el cálculo del impuesto correspondiente al ejercicio 2016**

 **(DOF del 12 de enero de 2016)**

|  |  |  |  |
| --- | --- | --- | --- |
| **Límite inferior** | **Límite superior** | **Cuota fija** | **Por ciento para aplicarse sobre el excedente del límite inferior** |
| **$** | **$** | **$** | **%** |
| 0.01 | 5,952.84 | 0.00 | 1.92 |
| 5,952.85 | 50,524.92 | 114.29 | 6.40 |
| 50,524.93 | 88,793.04 | 2,966.91 | 10.88 |
| 88,793.05 | 103,218.00 | 7,130.48 | 16.00 |
| 103,218.01 | 123,580.20 | 9,438.47 | 17.92 |
| 123,580.21 | 249,243.48 | 13,087.37 | 21.36 |
| 249,243.49 | 392,841.96 | 39,929.05 | 23.52 |
| 392,841.97 | 750,000.00 | 73,703.41 | 30.00 |
| 750,000.01 | 1,000,000.00 | 180,850.82 | 32.00 |
| 1,000,000.01 | 3,000,000.00 | 260,850.81 | 34.00 |
| 3,000,000.01 | En adelante | 940,850.81 | 35.00 |

**Tarifa para el cálculo del impuesto correspondiente al ejercicio 2015**

|  |  |  |  |
| --- | --- | --- | --- |
| **Límite inferior** | **Límite superior** | **Cuota fija** | **Por ciento para aplicarse sobre el excedente del límite inferior** |
| **$** | **$** | **$** | **%** |
| 0.01 | 5,952.84 | 0.00 | 1.92 |
| 5,952.85 | 50,524.92 | 114.29 | 6.40 |
| 50,524.93 | 88,793.04 | 2,966.91 | 10.88 |
| 88,793.05 | 103,218.00 | 7,130.48 | 16.00 |
| 103,218.01 | 123,580.20 | 9,438.47 | 17.92 |
| 123,580.21 | 249,243.48 | 13,087.37 | 21.36 |
| 249,243.49 | 392,841.96 | 39,929.05 | 23.52 |
| 392,841.97 | 750,000.00 | 73,703.41 | 30.00 |
| 750,000.01 | 1,000,000.00 | 180,850.82 | 32.00 |
| 1,000,000.01 | 3,000,000.00 | 260,850.81 | 34.00 |
| 3,000,000.01 | En adelante | 940,850.81 | 35.00 |

 **Tarifa para el cálculo del impuesto correspondiente al ejercicio 2014**

**(DOF 3 de enero de 2014)**

|  |  |  |  |
| --- | --- | --- | --- |
| Límite inferior   | Límite superior   | Cuota fija   | Por ciento para aplicarse sobre el excedente del límite inferior |
| $ | $ | $ | % |
| 0.01 | 5,952.84 | 0.00 | 1.92 |
| 5,952.85 | 50,524.92 | 114.29 | 6.40 |
| 50,524.93 | 88,793.04 | 2,966.91 | 10.88 |
| 88,793.05 | 103,218.00 | 7,130.48 | 16.00 |
| 103,218.01 | 123,580.20 | 9,438.47 | 17.92 |
| 123,580.21 | 249,243.48 | 13,087.37 | 21.36 |
| 249,243.49 | 392,841.96 | 39,929.05 | 23.52 |
| 392,841.97 | 750,000.00 | 73,703.41 | 30.00 |
| 750,000.01 | 1,000,000.00 | 180,850.82 | 32.00 |
| 1,000,000.01 | 3,000,000.00 | 260,850.81 | 34.00 |
| 3,000,000.01 | En adelante | 940,850.81 | 35.00 |

**Tarifa para el cálculo del impuesto correspondiente al ejercicio de 2013**

**(DOF 31 de diciembre de 2012)**

|  |  |  |  |
| --- | --- | --- | --- |
| **Límite inferior** | **Límite superior** | **Cuota fija** | **Por ciento para aplicarse sobre el excedente del límite inferior** |
| **$** | **$** | **$** | **%** |
| 0.01 | 5,952.84 | 0.00 | 1.92 |
| 5,952.85 | 50,524.92 | 114.24 | 6.40 |
| 50,524.93 | 88,793.04 | 2,966.76 | 10.88 |
| 88,793.05 | 103,218.00 | 7,130.88 | 16.00 |
| 103,218.01 | 123,580.20 | 9,438.60 | 17.92 |
| 123,580.21 | 249,243.48 | 13,087.44 | 21.36 |
| 249,243.49 | 392,841.96 | 39,929.04 | 23.52 |
| 392,841.97 | En adelante  | 73,703.40 | 30.00 |

Tabla ISR 2012 anual

(DOF 5 de enero de 2012)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Límite inferior** | **Límite superior** | **Cuota fija** | **Por ciento para aplicarse sobre el excedente del límite inferior** |   |
| **$** | **$** | **$** | **%** |   |
| 0.01 | 5,952.84 | 0.00 | 1.92 |
| 5,952.85 | 50,524.92 | 114.24 | 6.40 |
| 50,524.93 | 88,793.04 | 2,966.76 | 10.88 |
| 88,793.05 | 103,218.00 | 7,130.88 | 16.00 |
| 103,218.01 | 123,580.20 | 9,438.60 | 17.92 |
| 123,580.21 | 249,243.48 | 13,087.44 | 21.36 |
| 249,243.49 | 392,841.96 | 39,929.04 | 23.52 |
| 392,841.97 | En adelante | 73,703.40 | 30.00 |