Tablas y Tarifas aplicables durante el 2021, aplicando el Anexo 8 de la Resolución Miscelánea Fiscal para 2021

1. **Tarifa aplicable cuando hagan pagos que correspondan a periodos de 7 días, correspondiente
a 2021.**

|  |  |
| --- | --- |
| **TARIFA DE ISR** | SUBSIDIO PARA EL EMPLEO |
| Límite Inferior | Límite Superior | Cuota Fija | % s/exc del L.I. | Para Ingreso de | Hasta Ingresos de | Subsidio para el empleo |
|  |  |  |  |  |  | semanal |
| $ | $ | $ | % | $ | $ | $ |
| 0.01 | 148.40 | 0.00 | 1.92 | 0.01 | 407.33 | 93.73 |
| 148.41 | 1,259.72 | 2.87 | 6.40 | 407.34 | 610.96 | 93.66 |
| 1,259.73 | 2,213.89 | 73.99 | 10.88 | 610.97 | 799.68 | 93.66 |
| 2,213.90 | 2,573.55 | 177.80 | 16.00 | 799.69 | 814.66 | 90.44 |
| 2,573.56 | 3,081.26 | 235.34 | 17.92 | 814.67 | 1,023.75 | 88.06 |
| 3,081.27 | 6,214.46 | 326.34 | 21.36 | 1,023.76 | 1,086.19 | 81.55 |
| 6,214.47 | 9,794.82 | 995.54 | 23.52 | 1,086.20 | 1,228.57 | 74.83 |
| 9,794.83 | 18,699.94 | 1,837.64 | 30.00 | 1,228.58 | 1,433.32 | 67.83 |
| 18,699.95 | 24,933.30 | 4,509.19 | 32.00 | 1,433.33 | 1,638.07 | 58.38 |
| 24,933.31 | 74,799.83 | 6,503.84 | 34.00 | 1,638.08 | 1,699.88 | 50.12 |
| 74,799.84 | En adelante | 23,458.47 | 35.00 | 1,699.89 |  En adelante  | 0.00 |

1. **Tarifa aplicable cuando hagan pagos que correspondan a un periodo de 15 días, correspondiente
a 2021.**

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| --- | --- |
| TARIFA DE ISR | SUBSIDIO PARA EL EMPLEO |
| Límite Inferior | Límite Superior | Cuota Fija | % s/exc del L.I. | Para Ingreso de | Hasta Ingresos de | Subsidio para el empleo |
|  |  |  |  |  |  | quincenal |
| $ | $ | $ | % | $ | $ | $ |
| 0.01 | 318.00 | 0.00 | 1.92 |  0.01  |  872.85  | 200.85 |
| 318.01 | 2,699.40 | 6.15 | 6.40 |  872.86  |  1,309.20  | 200.70 |
| 2,699.41 | 4,744.05 | 158.55 | 10.88 |  1,309.21  |  1,713.60  | 200.70 |
| 4,744.06 | 5,514.75 | 381.00 | 16.00 |  1,713.61  |  1,745.70  | 193.80 |
| 5,514.76 | 6,602.70 | 504.30 | 17.92 |  1,745.71  |  2,193.75  | 188.70 |
| 6,602.71 | 13,316.70 | 699.30 | 21.36 |  2,193.76  |  2,327.55  | 174.75 |
| 13,316.71 | 20,988.90 | 2,133.30 | 23.52 |  2,327.56  |  2,632.65  | 160.35 |
| 20,988.91 | 40,071.30 | 3,937.80 | 30.00 |  2,632.66  |  3,071.40  | 145.35 |
| 40,071.31 | 53,428.50 | 9,662.55 | 32.00 |  3,071.41  |  3,510.15  | 125.10 |
| 53,428.51 | 160,285.35 | 13,936.80 | 34.00 |  3,510.16  |  3,642.60  | 107.40 |
| 160,285.36 | En adelante | 50,268.15 | 35.00 |  3,642.61  |  En adelante  | 0.00 |

1. **Tarifa aplicable durante 2021, para el cálculo de los pagos provisionales mensuales**

|  |  |
| --- | --- |
| TARIFA DE ISR | SUBSIDIO PARA EL EMPLEO |
| Límite Inferior | Límite Superior | Cuota Fija | % s/exc del L.I. | Para Ingreso de | Hasta Ingresos de | Subsidio para el empleo |
|  |  |  |  |  |  | Mensual |
| $ | $ | $ | % | $ | $ | $ |
| 0.01 | 644.58 | 0.00 |  1.92 |  0.01 | 1,768.96 | 407.02 |
| 644.59 | 5,470.92 | 12.38 | 6.40 | 1,768.97 | 2,653.38 | 406.83 |
| 5,470.93 | 9,614.66 | 321.26 | 10.88 | 2,653.39 | 3,472.84 | 406.62 |
| 9,614.67 | 11,176.62 | 772.10 | 16.00 | 3,472.85 | 3,537.87 | 392.77 |
| 11,176.63 | 13,381.47 | 1,022.01 | 17.92 | 3,537.88 | 4,446.15 | 382.46 |
| 13,381.48 | 26,988.50 | 1,417.12 | 21.36 | 4,446.16 | 4,717.18 | 354.23 |
| 26,988.51 | 42,537.58 | 4,323.58 | 23.52 | 4,717.19 | 5,335.42 | 324.87 |
| 42,537.59 | 81,211.25 | 7,980.73 | 30.00 | 5,335.43 | 6,224.67 | 294.63 |
| 81,211.26 | 108,281.67 | 19,582.83 | 32.00 | 6,224.68 | 7,113.90 | 253.54 |
| 108,281.68 | 324,845.01 | 28,245.36 | 34.00 | 7,113.91 | 7,382.33 | 217.61 |
| 324,845.02 | En adelante | 101,876.90 | 35.00 | 7,382.34 | En adelante | 0.00 |

1. **Tarifa aplicable a los pagos provisionales bimestrales y para el bimestre Enero - Febrero de 2021, aplicable por los contribuyentes del R.I.F. que opten por pagos bimestrales aplicando el coeficiente de utilidad.**

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| --- |
| **TARIFA DE ISR** |
| Límite | Límite | Cuota | % s/exc |
| Inferior $ | Superior $ | Fija $ | del L.I. % |
| 0.01 | 1,289.16 | 0.00 | 1.92 |
| 1,289.17 | 10,941.84 | 24.76 | 6.40 |
| 10,941.85 | 19,229.32 | 642.52 | 10.88 |
| 19,229.33 | 22,353.24 | 1,544.20 | 16.00 |
| 22,353.25 | 26,762.94 | 2,044.02 | 17.92 |
| 26,762.95 | 53,977.00 | 2,834.24 | 21.36 |
| 53,977.01 | 85,075.16 | 8,647.16 | 23.52 |
| 85,075.17 | 162,422.50 | 15,961.46 | 30.00 |
| 162,422.51 | 216,563.34 | 39,165.66 | 32.00 |
| 216,563.35 | 649,690.02 | 56,490.72 | 34.00 |
| 649,690.03 | En adelante | 203,753.80 | 35.00 |

1. **Tarifa aplicable a los pagos provisionales del bimestre Marzo - Abril de 2021, aplicable por los contribuyentes del RIF que opten por pagos bimestrales aplicando el coeficiente de Utilidad.**

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| --- |
| **TARIFA DE ISR** |
| Límite | Límite | Cuota | % s/exc |
| Inferior $ | Superior $ | Fija $ | del L.I. % |
| 0.01 | 2,578.32 | 0.00 |  1.92 |
| 2,578.33 | 21,883.68 | 49.52 | 6.40 |
| 21,883.69 | 38,458.64 | 1,285.04 | 10.88 |
| 38,458.65 | 44,706.48 | 3,088.40 | 16.00 |
| 44,706.49 | 53,525.88 | 4,088.04 | 17.92 |
| 53,525.89 | 107,954.00 | 5,668.48 | 21.36 |
| 107,954.01 | 170,150.32 | 17,294.32 | 23.52 |
| 170,150.33 | 324,845.00 | 31,922.92 | 30.00 |
| 324,845.01 | 433,126.68 | 78,331.32 | 32.00 |
| 433,126.69 | 1,299,380.04 | 112,981.44 | 34.00 |
| 1,299,380.05 | En adelante | 407,507.60 | 35.00 |

1. **Tarifa aplicable a los pagos provisionales del bimestre Mayo - Junio de 2021, aplicable por los contribuyentes del RIF que opten por pagos bimestrales aplicando el coeficiente de Utilidad.**

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| --- |
| **TARIFA DE ISR** |
| Límite | Límite | Cuota | % s/exc |
| Inferior $ | Superior $ | Fija $ | del L.I. % |
| 0.01 | 3,867.48 | 0.00 | 1.92 |
| 3,867.49 | 32,825.52 | 74.28 | 6.40 |
| 32,825.53 | 57,687.96 | 1,927.56 | 10.88 |
| 57,687.97 | 67,059.72 | 4,632.60 | 16.00 |
| 67,059.73 | 80,288.82 | 6,132.06 | 17.92 |
| 80,288.83 | 161,931.00 | 8,502.72 | 21.36 |
| 161,931.01 | 255,225.48 | 25,941.48 | 23.52 |
| 255,225.49 | 487,267.50 | 47,884.38 | 30.00 |
| 487,267.51 | 649,690.02 | 117,496.98 | 32.00 |
| 649,690.03 | 1,949,070.06 | 169,472.16 | 34.00 |
| 1,949,070.07 | En adelante | 611,261.40 | 35.00 |

1. **Tarifa aplicable a los pagos provisionales del bimestre Julio - Agosto de 2021, aplicable por los contribuyentes del RIF que opten por pagos bimestrales aplicando el coeficiente de Utilidad.**

|  |
| --- |
| **TARIFA DE ISR** |
| Límite | Límite | Cuota | % s/exc |
| Inferior $ | Superior $ | Fija $ | del L.I. % |
| 0.01 | 5,156.64 | 0.00 | 1.92 |
| 5,156.65 | 43,767.36 | 99.04 | 6.40 |
| 43,767.37 | 76,917.28 | 2,570.08 | 10.88 |
| 76,917.29 | 89,412.96 | 6,176.80 | 16.00 |
| 89,412.97 | 107,051.76 | 8,176.08 | 17.92 |
| 107,051.77 | 215,908.00 | 11,336.96 | 21.36 |
| 215,908.01 | 340,300.64 | 34,588.64 | 23.52 |
| 340,300.65 | 649,690.00 | 63,845.84 | 30.00 |
| 649,690.01 | 866,253.36 | 156,662.64 | 32.00 |
| 866,253.37 | 2,598,760.08 | 225,962.88 | 34.00 |
| 2,598,760.09 | En adelante | 815,015.20 | 35.00 |

**8. Tarifa aplicable a los pagos provisionales del bimestre Septiembre - Octubre de 2021, aplicable por los contribuyentes del RIF que opten por pagos bimestrales aplicando el coeficiente de Utilidad.**

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| **TARIFA DE ISR** |
| Límite | Límite | Cuota | % s/exc |
| Inferior $ | Superior $ | Fija $ | del L.I. % |
| 0.01 | 6,445.80 | 0.00 | 1.92 |
| 6,445.81 | 54,709.20 | 123.80 | 6.40 |
| 54,709.21 | 96,146.60 | 3,212.60 | 10.88 |
| 96,146.61 | 111,766.20 | 7,721.00 | 16.00 |
| 111,766.21 | 133,814.70 | 10,220.10 | 17.92 |
| 133,814.71 | 269,885.00 | 14,171.20 | 21.36 |
| 269,885.01 | 425,375.80 | 43,235.80 | 23.52 |
| 425,375.81 | 812,112.50 | 79,807.30 | 30.00 |
| 812,112.51 | 1,082,816.70 | 195,828.30 | 32.00 |
| 1,082,816.71 | 3,248,450.10 | 282,453.60 | 34.00 |
| 3,248,450.11 | En adelante | 1,018,769.00 | 35.00 |

**9. Tarifa aplicable a los pagos provisionales del bimestre Noviembre - Diciembre de 2021, aplicable por los contribuyentes del RIF que opten por pagos bimestrales aplicando el coeficiente de Utilidad.**

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| **TARIFA DE ISR** |
| Límite | Límite | Cuota | % s/exc |
| Inferior $ | Superior $ | Fija $ | del L.I. % |
| 0.01 | 7,735.00 | 0.00 | 1.92 |
| 7,735.01 | 65,651.07 | 148.51 | 6.40 |
| 65,651.08 | 115,375.90 | 3,855.14 | 10.88 |
| 115,375.91 | 134,119.41 | 9,265.20 | 16.00 |
| 134,119.42 | 160,577.65 | 12,264.16 | 17.92 |
| 160,577.66 | 323,862.00 | 17,005.47 | 21.36 |
| 323,862.01 | 510,451.00 | 51,883.01 | 23.52 |
| 510,451.01 | 974,535.03 | 95,768.74 | 30.00 |
| 974,535.04 | 1,299,380.04 | 234,993.95 | 32.00 |
| 1,299,380.05 | 3,898,140.12 | 338,944.34 | 34.00 |
| 3,898,140.13 | En adelante | 1,222,522.76 | 35.00 |

**10. Tarifa aplicable para el cálculo de los pagos provisionales trimestrales de 2021, aplicable a los ingresos que perciban los contribuyentes a que se refiere el Capítulo III, del Título IV de la LISR.**

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| **TARIFA DE ISR** |
| Límite | Límite | Cuota | % s/exc |
| Inferior $ | Superior $ | Fija $ | del L.I. % |
| 0.01 | 1,933.74 | 0.00 | 1.92 |
| 1,933.75 | 16,412.76 | 37.14 | 6.40 |
| 16,412.77 | 28,843.98 | 963.78 | 10.88 |
| 28,843.99 | 33,529.86 | 2,316.30 | 16.00 |
| 33,529.87 | 40,144.41 | 3,066.03 | 17.92 |
| 40,144.42 | 80,965.50 | 4,251.36 | 21.36 |
| 80,965.51 | 127,612.74 | 12,970.74 | 23.52 |
| 127,612.75 | 243,633.75 | 23,942.19 | 30.00 |
| 243,633.76 | 324,845.01 | 58,748.49 | 32.00 |
| 324,845.02 | 974,535.03 | 84,736.08 | 34.00 |
| 974,535.04 | En adelante | 305,630.70 | 35.00 |

11. Tarifa para el pago provisional del mes de enero de 2021, aplicable a los ingresos que perciban los contribuyentes a que se refiere el Capítulo II, Sección I, del Título IV de la LISR

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| **TARIFA DE ISR** |
| Límite | Límite | Cuota | % s/exc |
| Inferior $ | Superior $ | Fija $ | del L.I. % |
| 0.01 | 644.58 | 0.00 |  1.92 |
| 644.59 | 5,470.92 | 12.38 | 6.40 |
| 5,470.93 | 9,614.66 | 321.26 | 10.88 |
| 9,614.67 | 11,176.62 | 772.10 | 16.00 |
| 11,176.63 | 13,381.47 | 1,022.01 | 17.92 |
| 13,381.48 | 26,988.50 | 1,417.12 | 21.36 |
| 26,988.51 | 42,537.58 | 4,323.58 | 23.52 |
| 42,537.59 | 81,211.25 | 7,980.73 | 30.00 |
| 81,211.26 | 108,281.67 | 19,582.83 | 32.00 |
| 108,281.68 | 324,845.01 | 28,245.36 | 34.00 |
| 324,845.02 | En adelante | 101,876.90 | 35.00 |

12. Tarifa para el pago provisional del mes de febrero de 2021, aplicable a los ingresos que perciban los contribuyentes a que se refiere el Capítulo II, Sección I, del Título IV de la LISR.

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| **TARIFA DE ISR** |
| Límite | Límite | Cuota | % s/exc |
| Inferior $ | Superior $ | Fija $ | del L.I. % |
| 0.01 | 1,289.16 | 0.00 | 1.92 |
| 1,289.17 | 10,941.84 | 24.76 | 6.40 |
| 10,941.85 | 19,229.32 | 642.52 | 10.88 |
| 19,229.33 | 22,353.24 | 1,544.20 | 16.00 |
| 22,353.25 | 26,762.94 | 2,044.02 | 17.92 |
| 26,762.95 | 53,977.00 | 2,834.24 | 21.36 |
| 53,977.01 | 85,075.16 | 8,647.16 | 23.52 |
| 85,075.17 | 162,422.50 | 15,961.46 | 30.00 |
| 162,422.51 | 216,563.34 | 39,165.66 | 32.00 |
| 216,563.35 | 649,690.02 | 56,490.72 | 34.00 |
| 649,690.03 | En adelante | 203,753.80 | 35.00 |

13. Tarifa para el pago provisional del mes de marzo de 2021, aplicable a los ingresos que perciban los contribuyentes a que se refiere el Capítulo II, Sección I, del Título IV de la LISR.

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| **TARIFA DE ISR** |
| Límite | Límite | Cuota | % s/exc |
| Inferior $ | Superior $ | Fija $ | del L.I. % |
| 0.01 | 1,933.74 | 0.00 | 1.92 |
| 1,933.75 | 16,412.76 | 37.14 | 6.40 |
| 16,412.77 | 28,843.98 | 963.78 | 10.88 |
| 28,843.99 | 33,529.86 | 2,316.30 | 16.00 |
| 33,529.87 | 40,144.41 | 3,066.03 | 17.92 |
| 40,144.42 | 80,965.50 | 4,251.36 | 21.36 |
| 80,965.51 | 127,612.74 | 12,970.74 | 23.52 |
| 127,612.75 | 243,633.75 | 23,942.19 | 30.00 |
| 243,633.76 | 324,845.01 | 58,748.49 | 32.00 |
| 324,845.02 | 974,535.03 | 84,736.08 | 34.00 |
| 974,535.04 | En adelante | 305,630.70 | 35.00 |

14. Tarifa para el pago provisional del mes de abril de 2021, aplicable a los ingresos que perciban los contribuyentes a que se refiere el Capítulo II, Sección I, del Título IV de la LISR.

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| **TARIFA DE ISR** |
| Límite | Límite | Cuota | % s/exc |
| Inferior $ | Superior $ | Fija $ | del L.I. % |
| 0.01 | 2,578.32 | 0.00 |  1.92 |
| 2,578.33 | 21,883.68 | 49.52 | 6.40 |
| 21,883.69 | 38,458.64 | 1,285.04 | 10.88 |
| 38,458.65 | 44,706.48 | 3,088.40 | 16.00 |
| 44,706.49 | 53,525.88 | 4,088.04 | 17.92 |
| 53,525.89 | 107,954.00 | 5,668.48 | 21.36 |
| 107,954.01 | 170,150.32 | 17,294.32 | 23.52 |
| 170,150.33 | 324,845.00 | 31,922.92 | 30.00 |
| 324,845.01 | 433,126.68 | 78,331.32 | 32.00 |
| 433,126.69 | 1,299,380.04 | 112,981.44 | 34.00 |
| 1,299,380.05 | En adelante | 407,507.60 | 35.00 |

15. Tarifa para el pago provisional del mes de mayo de 2021, aplicable a los ingresos que perciban los contribuyentes a que se refiere el Capítulo II, Sección I, del Título IV de la LISR.

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| **TARIFA DE ISR** |
| Límite | Límite | Cuota | % s/exc |
| Inferior $ | Superior $ | Fija $ | del L.I. % |
| 0.01 | 3,222.90 | 0.00 | 1.92 |
| 3,222.91 | 27,354.60 | 61.90 | 6.40 |
| 27,354.61 | 48,073.30 | 1,606.30 | 10.88 |
| 48,073.31 | 55,883.10 | 3,860.50 | 16.00 |
| 55,883.11 | 66,907.35 | 5,110.05 | 17.92 |
| 66,907.36 | 134,942.50 | 7,085.60 | 21.36 |
| 134,942.51 | 212,687.90 | 21,617.90 | 23.52 |
| 212,687.91 | 406,056.25 | 39,903.65 | 30.00 |
| 406,056.26 | 541,408.35 | 97,914.15 | 32.00 |
| 541,408.36 | 1,624,225.05 | 141,226.80 | 34.00 |
| 1,624,225.06 | En adelante | 509,384.50 | 35.00 |

16. Tarifa para el pago provisional del mes de junio de 2021, aplicable a los ingresos que perciban los contribuyentes a que se refiere el Capítulo II, Sección I, del Título IV de la LISR.

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| **TARIFA DE ISR** |
| Límite | Límite | Cuota | % s/exc |
| Inferior $ | Superior $ | Fija $ | del L.I. % |
| 0.01 | 3,867.48 | 0.00 | 1.92 |
| 3,867.49 | 32,825.52 | 74.28 | 6.40 |
| 32,825.53 | 57,687.96 | 1,927.56 | 10.88 |
| 57,687.97 | 67,059.72 | 4,632.60 | 16.00 |
| 67,059.73 | 80,288.82 | 6,132.06 | 17.92 |
| 80,288.83 | 161,931.00 | 8,502.72 | 21.36 |
| 161,931.01 | 255,225.48 | 25,941.48 | 23.52 |
| 255,225.49 | 487,267.50 | 47,884.38 | 30.00 |
| 487,267.51 | 649,690.02 | 117,496.98 | 32.00 |
| 649,690.03 | 1,949,070.06 | 169,472.16 | 34.00 |
| 1,949,070.07 | En adelante | 611,261.40 | 35.00 |

17. Tarifa para el pago provisional del mes de julio de 2021, aplicable a los ingresos que perciban los contribuyentes a que se refiere el Capítulo II, Sección I, del Título IV de la LISR.

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| **TARIFA DE ISR** |
| Límite | Límite | Cuota | % s/exc |
| Inferior $ | Superior $ | Fija $ | del L.I. % |
| 0.01 | 4,512.06 | 0.00 | 1.92 |
| 4,512.07 | 38,296.44 | 86.66 | 6.40 |
| 38,296.45 | 67,302.62 | 2,248.82 | 10.88 |
| 67,302.63 | 78,236.34 | 5,404.70 | 16.00 |
| 78,236.35 | 93,670.29 | 7,154.07 | 17.92 |
| 93,670.30 | 188,919.50 | 9,919.84 | 21.36 |
| 188,919.51 | 297,763.06 | 30,265.06 | 23.52 |
| 297,763.07 | 568,478.75 | 55,865.11 | 30.00 |
| 568,478.76 | 757,971.69 | 137,079.81 | 32.00 |
| 757,971.70 | 2,273,915.07 | 197,717.52 | 34.00 |
| 2,273,915.08 | En adelante | 713,138.30 | 35.00 |

18. Tarifa para el pago provisional del mes de agosto de 2021, aplicable a los ingresos que perciban los contribuyentes a que se refiere el Capítulo II, Sección I, del Título IV de la LISR.

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| **TARIFA DE ISR** |
| Límite | Límite | Cuota | % s/exc |
| Inferior $ | Superior $ | Fija $ | del L.I. % |
| 0.01 | 5,156.64 | 0.00 | 1.92 |
| 5,156.65 | 43,767.36 | 99.04 | 6.40 |
| 43,767.37 | 76,917.28 | 2,570.08 | 10.88 |
| 76,917.29 | 89,412.96 | 6,176.80 | 16.00 |
| 89,412.97 | 107,051.76 | 8,176.08 | 17.92 |
| 107,051.77 | 215,908.00 | 11,336.96 | 21.36 |
| 215,908.01 | 340,300.64 | 34,588.64 | 23.52 |
| 340,300.65 | 649,690.00 | 63,845.84 | 30.00 |
| 649,690.01 | 866,253.36 | 156,662.64 | 32.00 |
| 866,253.37 | 2,598,760.08 | 225,962.88 | 34.00 |
| 2,598,760.09 | En adelante | 815,015.20 | 35.00 |

19. Tarifa para el pago provisional del mes de septiembre de 2021, aplicable a los ingresos que perciban los contribuyentes a que se refiere el Capítulo II, Sección I, del Título IV de la LISR.

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| **TARIFA DE ISR** |
| Límite | Límite | Cuota | % s/exc |
| Inferior $ | Superior $ | Fija $ | del L.I. % |
| 0.01 | 5,801.22 | 0.00 | 1.92 |
| 5,801.23 | 49,238.28 | 111.42 | 6.40 |
| 49,238.29 | 86,531.94 | 2,891.34 | 10.88 |
| 86,531.95 | 100,589.58 | 6,948.90 | 16.00 |
| 100,589.59 | 120,433.23 | 9,198.09 | 17.92 |
| 120,433.24 | 242,896.50 | 12,754.08 | 21.36 |
| 242,896.51 | 382,838.22 | 38,912.22 | 23.52 |
| 382,838.23 | 730,901.25 | 71,826.57 | 30.00 |
| 730,901.26 | 974,535.03 | 176,245.47 | 32.00 |
| 974,535.04 | 2,923,605.09 | 254,208.24 | 34.00 |
| 2,923,605.10 | En adelante | 916,892.10 | 35.00 |

20. Tarifa para el pago provisional del mes de octubre de 2021, aplicable a los ingresos que perciban los contribuyentes a que se refiere el Capítulo II, Sección I, del Título IV de la LISR.

|  |
| --- |
| **TARIFA DE ISR** |
| Límite | Límite | Cuota | % s/exc |
| Inferior $ | Superior $ | Fija $ | del L.I. % |
| 0.01 | 6,445.80 | 0.00 | 1.92 |
| 6,445.81 | 54,709.20 | 123.80 | 6.40 |
| 54,709.21 | 96,146.60 | 3,212.60 | 10.88 |
| 96,146.61 | 111,766.20 | 7,721.00 | 16.00 |
| 111,766.21 | 133,814.70 | 10,220.10 | 17.92 |
| 133,814.71 | 269,885.00 | 14,171.20 | 21.36 |
| 269,885.01 | 425,375.80 | 43,235.80 | 23.52 |
| 425,375.81 | 812,112.50 | 79,807.30 | 30.00 |
| 812,112.51 | 1,082,816.70 | 195,828.30 | 32.00 |
| 1,082,816.71 | 3,248,450.10 | 282,453.60 | 34.00 |
| 3,248,450.11 | En adelante | 1,018,769.00 | 35.00 |

21. Tarifa para el pago provisional del mes de noviembre de 2021, aplicable a los ingresos que perciban los contribuyentes a que se refiere el Capítulo II, Sección I, del Título IV de la LISR.

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| --- |
| **TARIFA DE ISR** |
| Límite | Límite | Cuota | % s/exc |
| Inferior $ | Superior $ | Fija $ | del L.I. % |
| 0.01 | 7,090.38 | 0.00 | 1.92 |
| 7,090.39 | 60,180.12 | 136.18 | 6.40 |
| 60,180.13 | 105,761.26 | 3,533.86 | 10.88 |
| 105,761.27 | 122,942.82 | 8,493.10 | 16.00 |
| 122,942.83 | 147,196.17 | 11,242.11 | 17.92 |
| 147,196.18 | 296,873.50 | 15,588.32 | 21.36 |
| 296,873.51 | 467,913.38 | 47,559.38 | 23.52 |
| 467,913.39 | 893,323.75 | 87,788.03 | 30.00 |
| 893,323.76 | 1,191,098.37 | 215,411.13 | 32.00 |
| 1,191,098.38 | 3,573,295.11 | 310,698.96 | 34.00 |
| 3,573,295.12 | En adelante | 1,120,645.90 | 35.00 |

22. Tarifa para el pago provisional del mes de diciembre de 2021, aplicable a los ingresos que perciban los contribuyentes a que se refiere el Capítulo II, Sección I, del Título IV de la LISR.

|  |
| --- |
| **TARIFA DE ISR** |
| Límite | Límite | Cuota | % s/exc |
| Inferior $ | Superior $ | Fija $ | del L.I. % |
| 0.01 | 7,735.00 | 0.00 | 1.92 |
| 7,735.01 | 65,651.07 | 148.51 | 6.40 |
| 65,651.08 | 115,375.90 | 3,855.14 | 10.88 |
| 115,375.91 | 134,119.41 | 9,265.20 | 16.00 |
| 134,119.42 | 160,577.65 | 12,264.16 | 17.92 |
| 160,577.66 | 323,862.00 | 17,005.47 | 21.36 |
| 323,862.01 | 510,451.00 | 51,883.01 | 23.52 |
| 510,451.01 | 974,535.03 | 95,768.74 | 30.00 |
| 974,535.04 | 1,299,380.04 | 234,993.95 | 32.00 |
| 1,299,380.05 | 3,898,140.12 | 338,944.34 | 34.00 |
| 3,898,140.13 | En adelante | 1,222,522.76 | 35.00 |

**23. Tarifa opcional aplicable para el cálculo del pago provisional correspondiente al primer semestre de 2021, que efectúen los contribuyentes de Agricultura, Ganadería, Silvicultura y Pesca (AGAPES).**

|  |
| --- |
| **TARIFA DE ISR** |
| Límite | Límite | Cuota | % s/exc |
| Inferior $ | Superior $ | Fija $ | del L.I. % |
| 0.01 | 3,867.48 | 0.00 | 1.92 |
| 3,867.49 | 32,825.52 | 74.28 | 6.40 |
| 32,825.53 | 57,687.96 | 1,927.56 | 10.88 |
| 57,687.97 | 67,059.72 | 4,632.60 | 16.00 |
| 67,059.73 | 80,288.82 | 6,132.06 | 17.92 |
| 80,288.83 | 161,931.00 | 8,502.72 | 21.36 |
| 161,931.01 | 255,225.48 | 25,941.48 | 23.52 |
| 255,225.49 | 487,267.50 | 47,884.38 | 30.00 |
| 487,267.51 | 649,690.02 | 117,496.98 | 32.00 |
| 649,690.03 | 1,949,070.06 | 169,472.16 | 34.00 |
| 1,949,070.07 | En adelante | 611,261.40 | 35.00 |

**24. Tarifa opcional aplicable para el cálculo del pago provisional correspondiente al Segundo Semestre de 2021, que efectúen los contribuyentes de Agricultura, Ganadería, Silvicultura y Pesca (AGAPES).**

|  |
| --- |
| **TARIFA DE ISR** |
| Límite | Límite | Cuota | % s/exc |
| Inferior $ | Superior $ | Fija $ | del L.I. % |
| 0.01 | 7,735.00 | 0.00 | 1.92 |
| 7,735.01 | 65,651.07 | 148.51 | 6.40 |
| 65,651.08 | 115,375.90 | 3,855.14 | 10.88 |
| 115,375.91 | 134,119.41 | 9,265.20 | 16.00 |
| 134,119.42 | 160,577.65 | 12,264.16 | 17.92 |
| 160,577.66 | 323,862.00 | 17,005.47 | 21.36 |
| 323,862.01 | 510,451.00 | 51,883.01 | 23.52 |
| 510,451.01 | 974,535.03 | 95,768.74 | 30.00 |
| 974,535.04 | 1,299,380.04 | 234,993.95 | 32.00 |
| 1,299,380.05 | 3,898,140.12 | 338,944.34 | 34.00 |
| 3,898,140.13 | En adelante | 1,222,522.76 | 35.00 |

**25. Tarifa actualizada del impuesto correspondiente al ejercicio de 2021, y tratándose de enajenación de inmuebles a que se refiere la regla 3.15.4. de la Resolución Miscelánea Fiscal para 2021.**

|  |
| --- |
| **TARIFA DE ISR** |
| Límite | Límite | Cuota | % s/exc |
| Inferior $ | Superior $ | Fija $ | del L.I. % |
| 0.01 | 7,735.00 | 0.00 | 1.92 |
| 7,735.01 | 65,651.07 | 148.51 | 6.40 |
| 65,651.08 | 115,375.90 | 3,855.14 | 10.88 |
| 115,375.91 | 134,119.41 | 9,265.20 | 16.00 |
| 134,119.42 | 160,577.65 | 12,264.16 | 17.92 |
| 160,577.66 | 323,862.00 | 17,005.47 | 21.36 |
| 323,862.01 | 510,451.00 | 51,883.01 | 23.52 |
| 510,451.01 | 974,535.03 | 95,768.74 | 30.00 |
| 974,535.04 | 1,299,380.04 | 234,993.95 | 32.00 |
| 1,299,380.05 | 3,898,140.12 | 338,944.34 | 34.00 |
| 3,898,140.13 | En adelante | 1,222,522.76 | 35.00 |

**26. Vacaciones de conformidad con el artículo 76 de la LFT.**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Años cumplidos** | **Días de vacaciones** | **Factor de integración IMSS\*** |  | **27.Tabla de Unidad de Medida y Actualización\*\***

|  |  |  |  |
| --- | --- | --- | --- |
| **Año** | **Diario** | **Mensual** | **Anual** |
| **2019** | **84.49** | **2,568.50** | **30,822.00** |
| **2020** | **86.88** | **2,641.15** | **31,693.80** |
| **2021** | **89.62** | **2,724.45** | **32,693.40** |

 |
| **1** | **6** | **1.0452** |
| **2** | **8** | **1.0466** |
| **3** | **10** | **1.0479** |  |
| **4** | **12** | **1.0493** |  |
| **5-9** | **14** | **1.0507** | **28.Tabla de Salarios Mínimos Generales** |
| **10-14** | **16** | **1.0521** | **Salarios mínimos generales** | **A partir del 01-ene-2019** | **A partir del 01-ene-2020** | **A partir del 01-ene-2021** |
| **15-19** | **18** | **1.0534** |
| **20-24** | **20** | **1.0548** |
| **25-29** | **22** | **1.0562** | **Resto país** | **102.68** | **123.22** | **141.70** |
| **30-34****35-39** | **24****26** | **1.0575****1.0589** | **Región fronteriza** | **176.72** | **185.56** | **213.39** |

**29. Deducción de inversiones adquiridas en el ejercicio.**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Mes adquisición** | **Meses de uso** | **INPC DEL UMPMPU** |  |  |
| **Enero** | **11** | **Junio** |
| **Febrero** | **10** | **Julio** | **30. Límites anuales para la deducción de colegiaturas** |
| **Marzo** | **9** | **Julio** |
| **Abril** | **8** | **Agosto** | **Nivel Educativo** | **Límite anual de** **Deducción** |
| **Mayo** | **7** | **Agosto** |
| **Junio** | **6** | **Septiembre** | **Preescolar** | **$14,200.00** |
| **Julio** | **5** | **Septiembre** | **Primaria** | **$12,900.00** |
| **Agosto** | **4** | **Octubre** | **Secundaria** | **$19,900.00** |
| **Septiembre** | **3** | **Octubre** | **Profesional técnico** | **$17,100.00** |
| **Octubre** | **2** | **Noviembre** | **Bachillerato****o equivalente** | **$24,500.00** |
| **Noviembre** | **1** | **Noviembre** |
| **Diciembre** | **0** | **Diciembre** |  |

**\* Considerando que se pagan las prestaciones mínimas de la Ley Federal del Trabajo.**

**\*\* El valor de la Unidad de Medida y Actualización se actualiza el 10 de enero del año al que corresponda y es válido a partir del 01 de febrero del año que corresponda al 31 de enero del año siguiente al que corresponda.**

**\*\*\* Última actualización Enero del 2021 MAOT.**