

**UNIVERSIDAD NACIONAL AUTÓNOMA DE MÉXICO**  
**DIRECCIÓN GENERAL DE PERSONAL**  
**SUBDIRECCIÓN DE NÓMINA - ACLARACIONES NÓMINA**

**TABLAS DEL 01/01/2024 AL 12/31/2024**

<b>ISPT</b>			
Límite Inferior	Límite	Cuota Fija	Porcentaje (%)
0.01	746.04	0.00	1.92
746.05	6,332.05	14.32	6.40
6,332.06	11,128.01	371.83	10.88
11,128.02	12,935.82	893.63	16.00
12,935.83	15,487.71	1,182.88	17.92
15,487.72	31,236.49	1,640.18	21.36
31,236.50	49,233.00	5,004.12	23.52
49,233.01	93,993.90	9,236.89	30.00
93,993.91	125,325.20	22,665.17	32.00
125,325.21	375,975.61	32,691.18	34.00
375,975.62	99,999,999.99	117,912.32	35.00

<b>SUBSIDIO AL EMPLEO</b>			
Límite Inferior	Límite	Cuota Fija	Porcentaje (%)
0.01	1,768.96	407.02	0.00
1,768.97	2,653.38	406.83	0.00
2,653.39	3,472.84	406.62	0.00
3,472.85	3,537.87	392.77	0.00
3,537.88	4,446.15	382.46	0.00
4,446.16	4,717.18	354.23	0.00
4,717.19	5,335.42	324.87	0.00
5,335.43	6,224.67	294.63	0.00
6,224.68	7,113.90	253.54	0.00
7,113.91	7,382.33	217.61	0.00
7,382.34	99,999,999.99	0.00	0.00

<b>TABLA DE REVERSA</b>			
Límite Inferior	Límite	Cuota Fija	Porcentaje (%)
407.03	1,138.74	407.02	0.98
1,138.75	2,096.00	440.45	0.94
2,096.01	2,923.61	440.26	0.94
2,923.62	3,676.77	440.05	0.94
3,676.78	3,727.33	426.20	0.94
3,727.34	4,549.25	415.89	0.94
4,549.26	4,773.58	387.66	0.94
4,773.59	5,322.01	358.30	0.94
5,322.02	6,113.26	328.06	0.94
6,113.27	6,213.76	286.97	0.94
6,213.77	6,874.61	570.64	0.89
6,874.62	6,896.23	534.71	0.89
6,896.24	10,234.38	317.10	0.89
10,234.39	11,752.94	886.85	0.84
11,752.95	13,847.53	1,135.22	0.82
13,847.54	26,232.37	1,668.00	0.79
26,232.38	39,996.11	2,342.70	0.76
39,996.12	71,328.73	5,533.01	0.70
71,328.74	92,634.02	7,412.88	0.68

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92,634.03	258,063.29	9,919.39	0.66
258,063.30	65,013,679.14	13,679.15	0.65

LA PROPORCIÓN DEFINIDA PARA EL AÑO 0.14