

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

**TABLAS DEL 01/01/2025 AL 12/31/2025**

<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	10,171.00	474.95	0.00
10,171.01	999,999,999.9	0.00	0.00

<b>TABLA DE REVERSA</b>			
Límite Inferior	Límite	Cuota Fija	Porcentaje (%)
390.01	1,121.72	390.00	0.98
1,121.73	6,350.22	423.43	0.94
6,350.23	8,410.08	707.10	0.89
8,410.09	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
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