

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

**TABLAS DEL 01/01/2019 AL 12/31/2019**

<b>ISPT</b>			
Límite Inferior	Límite Superior	Cuota Fija	Porcentaje (%)
0.01	578.52	0.00	1.92
578.53	4,910.18	11.11	6.40
4,910.19	8,629.20	288.33	10.88
8,629.21	10,031.07	692.96	16.00
10,031.08	12,009.94	917.26	17.92
12,009.95	24,222.31	1,271.87	21.36
24,222.32	38,177.69	3,880.44	23.52
38,177.70	72,887.50	7,162.74	30.00
72,887.51	97,183.33	17,575.69	32.00
97,183.34	291,550.00	25,350.35	34.00
291,550.01	99,999,999.99	91,435.02	35.00

<b>SUBSIDIO AL EMPLEO</b>			
Límite Inferior	Límite Superior	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 Superior	Cuota Fija	Porcentaje (%)
407.03	974.43	407.02	0.98
974.44	2,088.49	432.94	0.94
2,088.50	2,916.10	432.75	0.94
2,916.11	3,669.26	432.54	0.94
3,669.27	3,719.82	418.69	0.94
3,719.83	4,541.74	408.38	0.94
4,541.75	4,766.07	380.15	0.94
4,766.08	4,946.72	350.79	0.94
4,946.73	5,295.45	570.77	0.89
5,295.46	6,046.86	540.53	0.89
6,046.87	6,803.42	499.44	0.89
6,803.43	6,825.03	463.51	0.89
6,825.04	7,936.24	245.90	0.89
7,936.25	9,113.81	687.71	0.84
9,113.82	10,738.07	880.31	0.82
10,738.08	20,341.87	1,293.46	0.79
20,341.88	31,014.95	1,816.65	0.76
31,014.96	55,311.81	4,290.57	0.70
55,311.82	71,832.98	5,748.31	0.68

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71,832.99	200,114.98	7,691.99	0.66
200,114.99	65,010,607.48	10,607.48	0.65

LA PROPORCIÓN DEFINIDA PARA EL AÑO 0.14