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

TABLAS DEL 01/01/2022 AL 12/31/2022

ISPT			
Límite Inferior	Límite	Cuota Fija	Porcentaje (%)
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	99,999,999.99	101,876.90	35.00

SUBSIDIO AL EMPLEO			
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

TABLA DE REVERSA			
Límite Inferior	Límite	Cuota Fija	Porcentaje (%)
407.03	1,039.22	407.02	0.98
1,039.23	2,091.45	435.89	0.94
2,091.46	2,919.06	435.70	0.94
2,919.07	3,672.22	435.49	0.94
3,672.23	3,722.78	421.64	0.94
3,722.79	4,544.70	411.33	0.94
4,544.71	4,769.02	383.10	0.94
4,769.03	5,317.46	353.74	0.94
5,317.47	5,444.29	323.50	0.94
5,444.30	6,074.94	568.61	0.89
6,074.95	6,831.49	527.52	0.89
6,831.50	6,853.11	491.59	0.89
6,853.12	8,842.56	273.98	0.89
8,842.57	10,154.61	766.25	0.84
10,154.62	11,964.35	980.84	0.82
11,964.36	22,664.92	1,441.16	0.79
22,664.93	34,556.85	2,024.12	0.76
34,556.86	61,628.42	4,780.55	0.70
61,628.43	80,036.31	6,404.77	0.68

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

TABLAS DEL 01/01/2022 AL 12/31/2022

80,036.32	222,968.11	8,570.41	0.66
222,968.12	65,011,818.85	11,818.86	0.65

LA PROPORCIÓN DEFINIDA PARA EL AÑO 0.14