

**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