

**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