

Tabla antes de la reforma

RANGO	LÍMITE INFERIOR	LÍMITE SUPERIOR	CUOTA FIJA	FACTOR DE APLICACIÓN SOBRE EL EXCEDENTE DEL LÍMITE INFERIOR
A	\$0.12	\$123,988.81	\$300.60	0.01537
B	\$123,988.82	\$198,382.03	\$1,803.36	0.03272
C	\$198,382.04	\$297,572.76	\$3,723.46	0.04276
D	\$297,572.77	\$595,145.67	\$7,068.20	0.04988
E	\$595,145.68	\$1,487,864.15	\$18,774.71	0.05543
F	\$1,487,864.16	\$2,975,728.34	\$57,786.53	0.06054
G	\$2,975,728.35	\$5,732,476.11	\$128,817.18	0.06567
H	\$5,732,476.12	\$14,928,323.92	\$271,589.16	0.06829
I	\$14,928,323.93	\$27,529,938.63	\$766,209.23	0.06888
J	\$27,529,938.64	\$55,059,877.21	\$1,451,523.25	0.06950
K	\$55,059,877.22	En adelante	\$2,960,439.21	0.07551

Tabla actualizada

RANGO	LÍMITE INFERIOR	LÍMITE SUPERIOR	CUOTA FIJA	FACTOR DE APLICACIÓN SOBRE EL EXCEDENTE DEL LÍMITE INFERIOR
A	\$0.12	\$123,988.81	\$314.97	0.01392
B	\$123,988.82	\$198,382.03	\$2,040.90	0.02967
C	\$198,382.04	\$297,572.76	\$4,248.16	0.03876
D	\$297,572.77	\$595,145.67	\$8,092.80	0.04522
E	\$595,145.68	\$1,487,864.15	\$21,549.06	0.05023
F	\$1,487,864.16	\$2,975,728.34	\$66,390.32	0.05487
G	\$2,975,728.35	\$5,732,476.11	\$148,029.44	0.05952
H	\$5,732,476.12	\$14,928,323.92	\$312,111.08	0.06183
I	\$14,928,323.93	\$27,529,938.63	\$880,690.36	0.06251
J	\$27,529,938.64	\$55,059,877.21	\$1,668,417.30	0.06300
K	\$55,059,877.22	En adelante	\$3,402,803.44	0.08679