

TABLA DE CUOTA FIJA DEL RÉGIMEN DE PEQUEÑOS CONTRIBUYENTES
IVA ACREDITABLE DE 93%, DEDUCCIÓN DE ISR \$11,576.32
LEGISLACIÓN 2007

	BASE MINIMA	BASE MÁXIMA	IVA PESOS	ISR PESOS	TOTAL	ISR MERCANCIA EXTRANJERA >30%	TOTAL MERCANCIA ENTRANJERA	IVA FRONTERA	TOTAL FRONTERA
1	-	11,999.99	100.00	-	100.00	100.00	200.00	67.00	67.00
2	12,000.00	17,999.99	126.00	8.00	134.00	480.00	606.00	84.00	92.00
3	18,000.00	23,999.99	189.00	128.00	317.00	720.00	909.00	126.00	254.00
4	24,000.00	29,999.99	252.00	248.00	500.00	960.00	1,212.00	168.00	416.00
5	30,000.00	35,999.99	315.00	368.00	683.00	1,200.00	1,515.00	210.00	578.00
6	36,000.00	47,999.99	378.00	488.00	866.00	1,440.00	1,818.00	252.00	740.00
7	48,000.00	59,999.99	504.00	728.00	1,232.00	1,920.00	2,424.00	336.00	1,064.00
8	60,000.00	71,999.99	630.00	968.00	1,598.00	2,400.00	3,030.00	420.00	1,388.00
9	72,000.00	83,999.99	756.00	1,208.00	1,964.00	2,880.00	3,636.00	504.00	1,712.00
10	84,000.00	95,999.99	882.00	1,448.00	2,330.00	3,360.00	4,242.00	588.00	2,036.00
11	96,000.00	107,999.99	1,008.00	1,688.00	2,696.00	3,840.00	4,848.00	672.00	2,360.00
12	108,000.00	119,999.99	1,134.00	1,928.00	3,062.00	4,320.00	5,454.00	756.00	2,684.00
13	120,000.00	131,999.99	1,260.00	2,168.00	3,428.00	4,800.00	6,060.00	840.00	3,008.00
14	132,000.00	143,999.99	1,386.00	2,408.00	3,794.00	5,280.00	6,666.00	924.00	3,332.00
15	144,000.00	155,999.99	1,512.00	2,648.00	4,160.00	5,760.00	7,272.00	1,008.00	3,656.00
16	156,000.00	167,999.99	1,638.00	2,888.00	4,526.00	6,240.00	7,878.00	1,092.00	3,980.00
17	168,000.00	179,999.99	1,764.00	3,128.00	4,892.00	6,720.00	8,484.00	1,176.00	4,304.00
18	180,000.00	191,999.99	1,890.00	3,368.00	5,258.00	7,200.00	9,090.00	1,260.00	4,628.00
19	192,000.00	203,999.99	2,016.00	3,608.00	5,624.00	7,680.00	9,696.00	1,344.00	4,952.00
20	204,000.00	215,999.99	2,142.00	3,848.00	5,990.00	8,160.00	10,302.00	1,428.00	5,276.00
21	216,000.00	227,999.99	2,268.00	4,088.00	6,356.00	8,640.00	10,908.00	1,512.00	5,600.00
22	228,000.00	239,999.99	2,394.00	4,328.00	6,722.00	9,120.00	11,514.00	1,596.00	5,924.00
23	240,000.00	251,999.99	2,520.00	4,568.00	7,088.00	9,600.00	12,120.00	1,680.00	6,248.00
24	252,000.00	263,999.99	2,646.00	4,808.00	7,454.00	10,080.00	12,726.00	1,764.00	6,572.00
25	264,000.00	275,999.99	2,772.00	5,048.00	7,820.00	10,560.00	13,332.00	1,848.00	6,896.00
26	276,000.00	287,999.99	2,898.00	5,288.00	8,186.00	11,040.00	13,938.00	1,932.00	7,220.00
27	288,000.00	299,999.99	3,024.00	5,528.00	8,552.00	11,520.00	14,544.00	2,016.00	7,544.00
28	300,000.00	311,999.99	3,150.00	5,768.00	8,918.00	12,000.00	15,150.00	2,100.00	7,868.00
29	312,000.00	323,999.99	3,276.00	6,008.00	9,284.00	12,480.00	15,756.00	2,184.00	8,192.00
30	324,000.00	333,333.32	3,402.00	6,248.00	9,650.00	12,960.00	16,362.00	2,268.00	8,516.00