

Tarifa de cuota fija del Régimen de Pequeños Contribuyentes 2006

INGRESOS BIMESTRALES		PAGOS BIMESTRALES (Cuota Integrada IVA e ISR)				
BASE MINIMA	BASE MÁXIMA	IVA PESOS	ISR PESOS	TOTAL GENERAL	TOTAL MERCANCÍA EXTRANJERA > 30%	TOTAL FRONTERA
0.00	11,999.99	100.00	-	100.00	100.00	67.00
12,000.00	17,999.99	108.00	17.00	125.00	588.00	89.00
18,000.00	23,999.99	162.00	137.00	299.00	882.00	245.00
24,000.00	29,999.99	216.00	257.00	473.00	1,176.00	401.00
30,000.00	35,999.99	270.00	377.00	647.00	1,470.00	557.00
36,000.00	47,999.99	324.00	497.00	821.00	1,764.00	713.00
48,000.00	59,999.99	432.00	737.00	1,169.00	2,352.00	1,025.00
60,000.00	71,999.99	540.00	977.00	1,517.00	2,940.00	1,337.00
72,000.00	83,999.99	648.00	1,217.00	1,865.00	3,528.00	1,649.00
84,000.00	95,999.99	756.00	1,457.00	2,213.00	4,116.00	1,961.00
96,000.00	107,999.99	864.00	1,697.00	2,561.00	4,704.00	2,273.00
108,000.00	119,999.99	972.00	1,937.00	2,909.00	5,292.00	2,585.00
120,000.00	131,999.99	1,080.00	2,177.00	3,257.00	5,880.00	2,897.00
132,000.00	143,999.99	1,188.00	2,417.00	3,605.00	6,468.00	3,209.00
144,000.00	155,999.99	1,296.00	2,657.00	3,953.00	7,056.00	3,521.00
156,000.00	167,999.99	1,404.00	2,897.00	4,301.00	7,644.00	3,833.00
168,000.00	179,999.99	1,512.00	3,137.00	4,649.00	8,232.00	4,145.00
180,000.00	191,999.99	1,620.00	3,377.00	4,997.00	8,820.00	4,457.00
192,000.00	203,999.99	1,728.00	3,617.00	5,345.00	9,408.00	4,769.00
204,000.00	215,999.99	1,836.00	3,857.00	5,693.00	9,996.00	5,081.00
216,000.00	227,999.99	1,944.00	4,097.00	6,041.00	10,584.00	5,393.00
228,000.00	239,999.99	2,052.00	4,337.00	6,389.00	11,172.00	5,705.00
240,000.00	251,999.99	2,160.00	4,577.00	6,737.00	11,760.00	6,017.00
252,000.00	263,999.99	2,268.00	4,817.00	7,085.00	12,348.00	6,329.00
264,000.00	275,999.99	2,376.00	5,057.00	7,433.00	12,936.00	6,641.00
276,000.00	287,999.99	2,484.00	5,297.00	7,781.00	13,524.00	6,953.00
288,000.00	299,999.99	2,592.00	5,537.00	8,129.00	14,112.00	7,265.00
300,000.00	311,999.99	2,700.00	5,777.00	8,477.00	14,700.00	7,577.00
312,000.00	323,999.99	2,808.00	6,017.00	8,825.00	15,288.00	7,889.00
324,000.00	333,333.32	2,916.00	6,257.00	9,173.00	15,876.00	8,201.00

NOTA:

Esta tabla es la opción a la que se refiere al artículo 2.C de la Ley del IVA del 2006, y el Diario Oficial de la Federación, publicado el 31 de Marzo del 2006.