Taxbf

Tablas y tarifas de ISR 2026

Revisión: 14 de noviembre de 2026

Consulta límites, cuota fija y tasa por periodo.

Anexo 8 de la RMF 2026, publicado el 28 de diciembre de 2025.

Mensual

Límite inferior	Límite superior	Cuota fija	Tasa
0.01	844.59	0.00	1.92%
844.60	7,168.51	16.22	6.40%
7,168.52	12,598.02	420.95	10.88%
12,598.03	14,644.64	1,011.68	16.00%
14,644.65	17,533.64	1,339.14	17.92%
17,533.65	35,362.83	1,856.84	21.36%
35,362.84	55,736.68	5,665.16	23.52%
55,736.69	106,410.50	10,457.09	30.00%
106,410.51	141,880.66	25,659.23	32.00%
141,880.67	425,641.99	37,009.69	34.00%
425,642.00	En adelante	133,488.54	35.00%

Quincenal

Límite inferior	Límite superior	Cuota fija	Tasa
0.01	416.70	0.00	1.92%
416.71	3,537.15	7.95	6.40%
3,537.16	6,216.15	207.75	10.88%
6,216.16	7,225.95	499.20	16.00%
7,225.96	8,651.40	660.75	17.92%
8,651.41	17,448.75	916.20	21.36%
17,448.76	27,501.60	2,795.25	23.52%
27,501.61	52,505.25	5,159.70	30.00%
52,505.26	70,006.95	12,660.75	32.00%
70,006.96	210,020.70	18,261.30	34.00%
210,020.71	En adelante	65,866.05	35.00%

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Tablas y tarifas de ISR 2026

Revisión: 14 de noviembre de 2026

Semanal

Límite inferior	Límite superior	Cuota fija	Tasa
0.01	194.46	0.00	1.92%
194.47	1,650.67	3.71	6.40%
1,650.68	2,900.87	96.95	10.88%
2,900.88	3,372.11	232.96	16.00%
3,372.12	4,037.32	308.35	17.92%
4,037.33	8,142.75	427.56	21.36%
8,142.76	12,834.08	1,304.45	23.52%
12,834.09	24,502.45	2,407.86	30.00%
24,502.46	32,669.91	5,908.35	32.00%
32,669.92	98,009.66	8,521.94	34.00%
98,009.67	En adelante	30,737.49	35.00%

Diario

Límite inferior	Límite superior	Cuota fija	Tasa
0.01	27.78	0.00	1.92%
27.79	235.81	0.53	6.40%
235.82	414.41	13.85	10.88%
414.42	481.73	33.28	16.00%
481.74	576.76	44.05	17.92%
576.77	1,163.25	61.08	21.36%
1,163.26	1,833.44	186.35	23.52%
1,833.45	3,500.35	343.98	30.00%
3,500.36	4,667.13	844.05	32.00%
4,667.14	14,001.38	1,217.42	34.00%
14,001.39	En adelante	4,391.07	35.00%

Anual

Límite inferior	Límite superior	Cuota fija	Tasa

Taxbf

Tablas y tarifas de ISR 2026

Revisión: 14 de noviembre de 2026

0.01 | 10,135.11 | 0.00 | 1.92%

10,135.12 | 86,022.11 | 194.59 | 6.40%

86,022.12 | 151,176.19 | 5,051.37 | 10.88%

151,176.20 | 175,735.66 | 12,140.13 | 16.00%

175,735.67 | 210,403.69 | 16,069.64 | 17.92%

210,403.70 | 424,353.97 | 22,282.14 | 21.36%

424,353.98 | 668,840.14 | 67,981.92 | 23.52%

668,840.15 | 1,276,925.98 | 125,485.07 | 30.00%

1,276,925.99 | 1,702,567.97 | 307,910.81 | 32.00%

1,702,567.98 | 5,107,703.92 | 444,116.23 | 34.00%

5,107,703.93 | En adelante | 1,601,862.46 | 35.00%

Subsidio para el empleo

Periodo | Límite mensual | Porcentaje de UMA mensual

Enero 2026 | $11,492.66 | 15.59%

Febrero a diciembre 2026 | $11,492.66 | 15.02%

SAT · Anexo 8 | https://sat.gob.mx/minisitio/NormatividadRMFyRGCE/documentos2026/rmf/anexos/Anexo-8-RMF-2026_DOF-28122025.pdf

DOF · decreto de subsidio, 31 dic 2025 | https://wwwmat.sat.gob.mx/cs/Satellite?blobcol=urldata&blobkey=id&blobtable=MungoBlobs&blobwhere=1461176519730&ssbinary=true