

Tablas para el cálculo de I.S.R. Anual correspondientes al Año 2003  
que deberán ser capturadas dentro de ASPEL-NOI.

**TABLA DE ISPT ANUAL (Art. 177)**  
(04/Feb/2004)

Limite Superior	Cuota Fija	Porcentaje
5,270.20	0.00	3.00
44,732.10	158.07	10.00
78,612.70	4,104.20	17.00
91,383.85	9,864.06	25.00
109,411.33	13,056.85	32.00
220,667.02	18,825.55	33.00
999,999,999.99	55,539.97	34.00

**TABLA DE SUBSIDIO ANUAL (Art. 178)**  
(04/Feb/2004)

Limite Superior	Cuota Fija	Porcentaje
5,270.20	0.00	1.50
44,732.10	78.97	5.00
78,612.70	2,052.13	8.50
91,383.85	4,931.66	12.50
109,411.33	6,528.36	16.00
220,667.02	9,412.62	13.20
347,801.60	24,098.64	10.20
999,999,999.99	37,066.27	0.00