**Tarifas para pagos de ISR por arrendamiento 2025**

**Para pagos mensuales correspondientes a 2025**

**(DOF del 30 de diciembre de 2024)**

|  |  |  |  |
| --- | --- | --- | --- |
| **Límite inferior** | **Límite superior** | **Cuota fija** | **Por ciento para aplicarse sobre el excedente del límite inferior**  |
| **$** | **$** | **$** | **%** |
| 0.01 | 746.04 | 0.00 | 1.92 |
| 746.05 | 6,332.05 | 14.32 | 6.40 |
| 6,332.06 | 11,128.01 | 371.83 | 10.88 |
| 11,128.02 | 12,935.82 | 893.63 | 16.00 |
| 12,935.83 | 15,487.71 | 1,182.88 | 17.92 |
| 15,487.72 | 31,236.49 | 1,640.18 | 21.36 |
| 31,236.50 | 49,233.00 | 5,004.12 | 23.52 |
| 49,233.01 | 93,993.90 | 9,236.89 | 30.00 |
| 93,993.91 | 125,325.20 | 22,665.17 | 32.00 |
| 125,325.21 | 375,975.61 | 32,691.18 | 34.00 |
| 375,975.62 | En adelante | 117,912.32 | 35.00 |

**Para pagos trimestrales ISR por arrendamiento 2025**

**(DOF del 30 de diciembre de 2024)**

|  |  |  |  |
| --- | --- | --- | --- |
| **Límite inferior** | **Límite superior** | **Cuota fija** | **Por ciento para aplicarse sobre el excedente del límite inferior**  |
| $ | $ | $ | % |
| 0.01 | 2,238.12 | 0.00 | 1.92 |
| 2,238.13 | 18,996.15 | 42.96 | 6.40 |
| 18,996.16 | 33,384.03 | 1,115.49 | 10.88 |
| 33,384.04 | 38,807.46 | 2,680.89 | 16.00 |
| 38,807.47 | 46,463.13 | 3,548.64 | 17.92 |
| 46,463.14 | 93,709.47 | 4,920.54 | 21.36 |
| 93,709.48 | 147,699.00 | 15,012.36 | 23.52 |
| 147,699.01 | 281,981.70 | 27,710.67 | 30.00 |
| 281,981.71 | 375,975.60 | 67.995.51 | 32.00 |
| 375,975.61 | 1,127,926.83 | 98,073.54 | 34.00 |
| 1,127,926.84 | En adelante | 353,736.96 | 35.00 |