**Tarifa para el cálculo del impuesto correspondiente al ejercicio 2023**

**(DOF del 27 de diciembre de 2022)**

|  |  |  |  |
| --- | --- | --- | --- |
| **Límite inferior** | **Límite superior** | **Cuota fija** | **Por ciento para aplicarse sobre el excedente del límite inferior** |
| **$** | **$** | **$** | **%** |
| 0.01 | 8,952.49 | 0.00 | 1.92 |
| 8,952.50 | 75,984.55 | 171.88 | 6.40 |
| 75,984.56 | 133,536.07 | 4,461.94 | 10.88 |
| 133,536.08 | 155,229.80 | 10,723.55 | 16.00 |
| 155,229.81 | 185,852.57 | 14,194.54 | 17.92 |
| 185,852.58 | 374,837.88 | 19,682.13 | 21.36 |
| 374,837.89 | 590,795.99 | 60,049.40 | 23.52 |
| 590,796.00 | 1,127,926.84 | 110,842.74 | 30.00 |
| 1,127,926.85 | 1,503,902.46 | 271.981.99 | 32.00 |
| 1,503,902.47 | 4,511,707.37 | 392,294.17 | 34.00 |
| 4,511,707.38 | En adelante | 1,414,947.85 | 35.00 |