

29684 REIAL DECRET LLEI 6/1988, de 29 de desembre, pel qual s'adopten mesures urgents sobre tributació de la família en l'impost sobre la renda de les persones físiques i en l'impost extraordinari sobre el patrimoni de les persones físiques. («BOE» 314, de 31-12-1988.)

La reforma tributària dels anys 1977 i 1978 va articular la imposició sobre les persones físiques entorn de dos impostos personals i progressius, l'impost sobre la renda de les persones físiques i l'impost extraordinari sobre el patrimoni, amb l'aplicació dels quals es pretenia dotar el sistema tributari espanyol dels components de generalitat, justícia i redistribució que fins aleshores no tenia.

Per als dos impostos el legislador va elegir la unitat familiar com a centre de referència per a la integració de rendes i patrimonis, perquè va considerar que s'hi manifestava de manera més precisa, en funció de les seves economies d'escala, la capacitat econòmica necessària per poder aplicar un tribut. Alhora es facilitava el compliment de les obligacions tributàries, ja que es possibilitava la presentació de declaracions úniques a unitats econòmiques complexes i amb règims econòmics dispersos en la seva regulació interna que, en cas d'haver hagut de declarar separatament, haurien vist augmentats els seus costos de compliment. L'Administració economitava també en els seus costos de gestió, ja que disminuïa el nombre de declaracions a rebre, tractar informàticament, arxivar i comprovar ulteriorment.

Aquest punt de partida no va ser incompatible amb la consideració per part del legislador de la situació particular de les unitats familiars en què hi hagués diversos perceptors de rendiments, primer del treball personal, i, a partir de la Llei de pressupostos generals de l'Estat per a 1988, també d'activitats empresarials, professionals i artístiques, les quals, a través de la deducció general, la deducció per rendiment del treball i la deducció variable, han pogut compensar les despeses necessàries per obtenir aquests rendiments i les quotes impositives addicionals resultants de l'acumulació d'aquests.

En particular, la deducció variable ha beneficiat fins ara més de 850.000 unitats familiars, i ha permès deduir quotes per un import de 32.672 milions de pessetes en la declaració de 1985, i de 42.506 milions de pessetes en la corresponent a 1986.

La Sentència del Tribunal Constitucional del passat 10 de novembre ha decidit sotmetre al Ple d'aquest una qüestió d'inconstitucionalitat sobre els articles 4.2, 5.1 (regla primera), 7.3, 23 (en relació amb l'article 24.7), 31.2 i 34.3 i 6 de la Llei 44/1978, de 8 de setembre, de l'impost sobre la renda de les persones físiques, tenint en compte la reforma que hi ha efectuat la Llei 48/1985, amb referència als articles 14, 18, 31 i 39 de la Constitució, per la possible discriminació de què poden ser objecte, com a conseqüència de la seva obligació de declarar conjuntament els membres de la unitat familiar respecte als subjectes passius no integrats en cap.

Per això, el Govern, sense perjudici de l'acatament de la Sentència que dicti al seu moment el Tribunal Constitucional, i que en aquell moment s'impulsin les reformes que siguin necessàries, tant en l'impost sobre la renda de les persones físiques com en l'impost extraordinari sobre el patrimoni, considera necessari modificar amb urgència, ja que aviat es tancaran els períodes impositius dels dos impostos corresponents a 1988, els seus elements quantitius, per aconseguir la màxima igualtat possible en la seva aplicació, d'acord no solament amb la capacitat econòmica de les diferents unitats de convivència que es configuren en la realitat social, sinó també amb els princi-

pis de justícia i progressivitat que han d'intervenir en la configuració del sistema tributari.

En virtut d'això, en ús de l'autorització que conté l'article 86 de la Constitució espanyola, i amb la deliberació prèvia del Consell de Ministres en la reunió del dia 29 de desembre de 1988,

DISPOSO:

Article 1r Impost sobre la renda de les persones físiques.- L'apartat A) de l'article 29 de la Llei 44/1978, de 8 de setembre, tal com el va redactar l'article 91 de la Llei 33/1987, de 23 de desembre, de pressupostos generals de l'Estat per a 1988, queda modificat en els termes següents:

«A) Deducció variable.

Les unitats familiars amb més d'un perceptor de rendiments positius del treball personal dependent o d'activitats professionals, artístiques o empresarials realitzades amb separació de la resta de membres de la unitat familiar poden practicar la deducció que resulti de les quanties fixes o de l'aplicació sobre la seva base imposable total del percentatge de la taula aprovada com a annex del Reial decret llei 6/1988, de 29 de desembre, que els corresponguin en funció de la proporció que el segon rendiment net positiu en ordre d'importància procedent del conjunt de les fonts assenyalades representi en la base imposable conjunta de la unitat familiar.

Quan la proporció a què es refereix el paràgraf anterior sigui superior al 50 per 100, s'ha de reduir a la diferència entre 100 i el seu valor inicial per a la determinació del percentatge aplicable.

El ministre d'Economia i Hisenda ha d'aprovar mitjançant una ordre les instruccions per a la utilització de la taula a què es refereix el paràgraf anterior.

Reglamentàriament es poden determinar els requisits i circumstàncies necessaris perquè l'exercici de les activitats professionals, artístiques o empresarials es pugui considerar separat als efectes de l'aplicació d'aquesta deducció.»

Art. 2n Impost extraordinari sobre el patrimoni de les persones físiques.- Queden modificats, amb efectes per a l'impost que es meriti en els períodes impositius que es tanquin després de l'entrada en vigor d'aquest Reial decret llei, els articles de la Llei 50/1977, de 14 de novembre, sobre mesures urgents de reforma fiscal, reguladores de l'impost extraordinari sobre el patrimoni de les persones físiques, que es detallen a continuació:

1. Art. 7è Es fa una nova redacció d'aquest article en els termes següents:

«U. En el supòsit d'obligació personal, la base imposable es redueix, en concepte de mínim exempt, en 9.000.000 de pessetes.

En cas de matrimoni, sempre que no hi hagi una sentència de dissolució o separació judicial, aquest mínim exempt és de 18.000.000 de pessetes.

Dos. Per cada fill menor de vint-i-cinc anys, amb dret a deducció de la quota en l'impost sobre la renda de les persones físiques, es redueixen de la base imposable 1.500.000 pessetes.

Per cada fill invident, mutilat o invàlid, físics o psíquics, congènits o sobrevinguts, amb dret a deducció de la quota en l'impost sobre la renda de les persones físiques, es redueix la base imposable en 3.000.000 de pessetes.

Les reduccions que estableix aquest apartat són incompatibles.»

2. Art. 11. Es fa una nova redacció d'aquest article en els termes següents:

«Estan obligats a presentar declaració, a practicar autoliquidació, i, si s'escau, a ingressar l'impost:

- a) Les persones físiques la base imposable de les quals, determinada d'acord amb les normes anteriors, sigui superior a 9.000.000 de pessetes.
- b) Les persones físiques sotmeses a obligació real de contribuir, i
- c) Els que siguin requerits per a això per l'Administració.»

DISPOSICIÓ FINAL

Aquest Reial decret llei entra en vigor el dia 31 de desembre de 1988.

Madrid, 29 de desembre de 1988.

JUAN CARLOS R.

El president del Govern,
FELIPE GONZÁLEZ MÁRQUEZ

ANNEX

TAULA PER AL CÀLCUL DE LA DEDUCCIÓ VARIABLE DE L'IRPF CORRESPONENT AL PERÍODE IMPOSITIU 1988

Proporció que el segon rendiment net positiu en ordre d'importància representa sobre la base imposable conjunta de la unitat familiar

Base imposable conjunta de la unitat familiar		De 0,01% a 1,00%	De 1,01% a 2,00%	De 2,01% a 3,00%	De 3,01% a 4,00%	De 4,01% a 5,00%	De 5,01% a 6,00%	De 6,01% a 7,00%	De 7,01% a 8,00%	De 8,01% a 9,00%	De 9,01% a 10,00%
De 650.001 a 700.000	Fins a 650.000	0,25%	0,50%	0,75%	1,00%	1,25%	1,50%	1,75%	1,92%	1,92%	1,92%
De 700.001 a 750.000	700.000	0,25%	0,50%	0,75%	1,00%	1,25%	1,50%	1,75%	2,00%	2,25%	2,50%
De 750.001 a 800.000	750.000	0,25%	0,50%	0,75%	1,00%	1,25%	1,50%	1,75%	2,00%	2,25%	2,50%
De 800.001 a 850.000	800.000	0,25%	0,50%	0,75%	1,00%	1,25%	1,50%	1,75%	2,00%	2,25%	2,50%
De 850.001 a 900.000	850.000	0,25%	0,50%	0,75%	1,00%	1,25%	1,50%	1,75%	2,00%	2,25%	2,50%
De 900.001 a 950.000	900.000	0,25%	0,50%	0,75%	1,00%	1,25%	1,50%	1,75%	2,00%	2,25%	2,50%
De 950.001 a 1.000.000	950.000	0,25%	0,50%	0,75%	1,00%	1,25%	1,50%	1,75%	2,00%	2,25%	2,50%
De 1.000.001 a 1.050.000	1.000.000	0,26%	0,52%	0,78%	1,04%	1,30%	1,56%	1,82%	2,08%	2,34%	2,59%
De 1.050.001 a 1.100.000	1.050.000	0,26%	0,52%	0,78%	1,04%	1,30%	1,56%	1,82%	2,08%	2,34%	2,60%
De 1.100.001 a 1.150.000	1.100.000	0,26%	0,52%	0,78%	1,04%	1,30%	1,56%	1,82%	2,08%	2,34%	2,60%
De 1.150.001 a 1.200.000	1.150.000	0,26%	0,52%	0,78%	1,04%	1,30%	1,56%	1,82%	2,08%	2,34%	2,60%
De 1.200.001 a 1.250.000	1.200.000	0,26%	0,52%	0,78%	1,04%	1,30%	1,56%	1,82%	2,08%	2,34%	2,60%
De 1.250.001 a 1.300.000	1.250.000	0,26%	0,52%	0,78%	1,04%	1,30%	1,56%	1,82%	2,08%	2,34%	2,60%
De 1.300.001 a 1.350.000	1.300.000	0,26%	0,52%	0,78%	1,04%	1,30%	1,56%	1,82%	2,08%	2,34%	2,60%
De 1.350.001 a 1.400.000	1.350.000	0,26%	0,52%	0,78%	1,04%	1,30%	1,56%	1,82%	2,08%	2,34%	2,60%
De 1.400.001 a 1.450.000	1.400.000	0,26%	0,52%	0,78%	1,04%	1,30%	1,56%	1,82%	2,08%	2,34%	2,60%
De 1.450.001 a 1.500.000	1.450.000	0,26%	0,52%	0,78%	1,04%	1,30%	1,56%	1,82%	2,08%	2,34%	2,60%
De 1.500.001 a 1.550.000	1.500.000	0,27%	0,54%	0,81%	1,07%	1,33%	1,59%	1,85%	2,11%	2,37%	2,63%
De 1.550.001 a 1.600.000	1.550.000	0,27%	0,54%	0,81%	1,08%	1,35%	1,62%	1,88%	2,14%	2,40%	2,66%
De 1.600.001 a 1.650.000	1.600.000	0,27%	0,54%	0,81%	1,08%	1,35%	1,62%	1,89%	2,16%	2,43%	2,69%
De 1.650.001 a 1.700.000	1.650.000	0,27%	0,54%	0,81%	1,08%	1,35%	1,62%	1,89%	2,16%	2,43%	2,70%
De 1.700.001 a 1.750.000	1.700.000	0,27%	0,54%	0,81%	1,08%	1,35%	1,62%	1,89%	2,16%	2,43%	2,70%
De 1.750.001 a 1.800.000	1.750.000	0,27%	0,54%	0,81%	1,08%	1,35%	1,62%	1,89%	2,16%	2,43%	2,70%
De 1.800.001 a 1.850.000	1.800.000	0,27%	0,54%	0,81%	1,08%	1,35%	1,62%	1,89%	2,16%	2,43%	2,70%
De 1.850.001 a 1.900.000	1.850.000	0,27%	0,54%	0,81%	1,08%	1,35%	1,62%	1,89%	2,16%	2,43%	2,70%
De 1.900.001 a 1.950.000	1.900.000	0,27%	0,54%	0,81%	1,08%	1,35%	1,62%	1,89%	2,16%	2,43%	2,70%
De 1.950.001 a 2.000.000	1.950.000	0,27%	0,54%	0,81%	1,08%	1,35%	1,62%	1,89%	2,16%	2,43%	2,70%
De 2.000.001 a 2.050.000	2.000.000	0,28%	0,56%	0,83%	1,10%	1,37%	1,64%	1,91%	2,18%	2,45%	2,72%
De 2.050.001 a 2.100.000	2.050.000	0,28%	0,56%	0,84%	1,12%	1,40%	1,67%	1,94%	2,21%	2,48%	2,75%
De 2.100.001 a 2.150.000	2.100.000	0,28%	0,56%	0,84%	1,12%	1,40%	1,68%	1,96%	2,23%	2,50%	2,77%
De 2.150.001 a 2.200.000	2.150.000	0,28%	0,56%	0,84%	1,12%	1,40%	1,68%	1,96%	2,24%	2,52%	2,79%
De 2.200.001 a 2.250.000	2.200.000	0,28%	0,56%	0,84%	1,12%	1,40%	1,68%	1,96%	2,24%	2,52%	2,80%
De 2.250.001 a 2.300.000	2.250.000	0,28%	0,56%	0,84%	1,12%	1,40%	1,68%	1,96%	2,24%	2,52%	2,80%
De 2.300.001 a 2.350.000	2.300.000	0,28%	0,56%	0,84%	1,12%	1,40%	1,68%	1,96%	2,24%	2,52%	2,80%
De 2.350.001 a 2.400.000	2.350.000	0,28%	0,56%	0,84%	1,12%	1,40%	1,68%	1,96%	2,24%	2,52%	2,80%
De 2.400.001 a 2.450.000	2.400.000	0,28%	0,56%	0,84%	1,12%	1,40%	1,68%	1,96%	2,24%	2,52%	2,80%
De 2.450.001 a 2.500.000	2.450.000	0,28%	0,56%	0,84%	1,12%	1,40%	1,68%	1,96%	2,24%	2,52%	2,80%
De 2.500.001 a 2.550.000	2.500.000	0,30%	0,60%	0,90%	1,16%	1,44%	1,72%	2,00%	2,28%	2,56%	2,84%
De 2.550.001 a 2.600.000	2.550.000	0,30%	0,60%	0,90%	1,20%	1,48%	1,76%	2,04%	2,32%	2,60%	2,88%
De 2.600.001 a 2.650.000	2.600.000	0,30%	0,60%	0,90%	1,20%	1,50%	1,79%	2,07%	2,35%	2,63%	2,91%
De 2.650.001 a 2.700.000	2.650.000	0,30%	0,60%	0,90%	1,20%	1,50%	1,80%	2,10%	2,39%	2,67%	2,95%
De 2.700.001 a 2.750.000	2.700.000	0,30%	0,60%	0,90%	1,20%	1,50%	1,80%	2,10%	2,40%	2,70%	2,98%
De 2.750.001 a 2.800.000	2.750.000	0,30%	0,60%	0,90%	1,20%	1,50%	1,80%	2,10%	2,40%	2,70%	3,00%
De 2.800.001 a 2.850.000	2.800.000	0,30%	0,60%	0,90%	1,20%	1,50%	1,80%	2,10%	2,40%	2,70%	3,00%
De 2.850.001 a 2.900.000	2.850.000	0,30%	0,60%	0,90%	1,20%	1,50%	1,80%	2,10%	2,40%	2,70%	3,00%
De 2.900.001 a 2.950.000	2.900.000	0,30%	0,60%	0,90%	1,20%	1,50%	1,80%	2,10%	2,40%	2,70%	3,00%
De 2.950.001 a 3.000.000	2.950.000	0,30%	0,60%	0,90%	1,20%	1,50%	1,80%	2,10%	2,40%	2,70%	3,00%
De 3.000.001 a 3.050.000	3.000.000	0,32%	0,63%	0,93%	1,23%	1,53%	1,83%	2,13%	2,43%	2,73%	3,03%
De 3.050.001 a 3.100.000	3.050.000	0,32%	0,64%	0,96%	1,26%	1,56%	1,86%	2,16%	2,46%	2,76%	3,06%
De 3.100.001 a 3.150.000	3.100.000	0,32%	0,64%	0,96%	1,28%	1,60%	1,90%	2,20%	2,50%	2,80%	3,10%
De 3.150.001 a 3.200.000	3.150.000	0,32%	0,64%	0,96%	1,28%	1,60%	1,92%	2,23%	2,53%	2,83%	3,13%
De 3.200.001 a 3.250.000	3.200.000	0,32%	0,64%	0,96%	1,28%	1,60%	1,92%	2,24%	2,55%	2,85%	3,15%
De 3.250.001 a 3.300.000	3.250.000	0,32%	0,64%	0,96%	1,28%	1,60%	1,92%	2,24%	2,56%	2,88%	3,18%
De 3.300.001 a 3.350.000	3.300.000	0,32%	0,64%	0,96%	1,28%	1,60%	1,92%	2,24%	2,56%	2,88%	3,20%
De 3.350.001 a 3.400.000	3.350.000	0,32%	0,64%	0,96%	1,28%	1,60%	1,92%	2,24%	2,56%	2,88%	3,20%
De 3.400.001 a 3.450.000	3.400.000	0,32%	0,64%	0,96%	1,28%	1,60%	1,92%	2,24%	2,56%	2,88%	3,20%
De 3.450.001 a 3.500.000	3.450.000	0,32%	0,64%	0,96%	1,28%	1,60%	1,92%	2,24%	2,56%	2,88%	3,20%
De 3.500.001 a 3.550.000	3.500.000	0,34%	0,67%	0,99%	1,31%	1,63%	1,95%	2,27%	2,59%	2,91%	3,23%
De 3.550.001 a 3.600.000	3.550.000	0,34%	0,68%	1,02%	1,34%	1,66%	1,98%	2,30%	2,62%	2,94%	3,26%
De 3.600.001 a 3.650.000	3.600.000	0,34%	0,68%	1,02%	1,36%	1,68%	2,00%	2,32%	2,64%	2,96%	3,28%
De 3.650.001 a 3.700.000	3.650.000	0,34%	0,68%	1,02%	1,36%	1,70%	2,03%	2,35%	2,67%	2,99%	3,31%
De 3.700.001 a 3.750.000	3.700.000	0,34%	0,68%	1,02%	1,36%	1,70%	2,04%	2,37%	2,69%	3,01%	3,33%
De 3.750.001 a 3.800.000	3.750.000	0,34%	0,68%	1,02%	1,36%	1,70%	2,04%	2,38%	2,72%	3,04%	3,36%
De 3.800.001 a 3.850.000	3.800.000	0,34%	0,68%	1,02%	1,36%	1,70%	2,04%	2,38%	2,72%	3,06%	3,38%
De 3.850.001 a 3.900.000	3.850.000	0,34%	0,68%	1,02%	1,36%	1,70%	2,04%	2,38%	2,72%	3,06%	3,40%
De 3.900.001 a 3.950.000	3.900.000	0,34%	0,68%	1,02%	1,36%	1,70%	2,04%	2,38%	2,72%	3,06%	3,40%
De 3.950.001 a 4.000.000	3.950.000	0,34%	0,68%	1,02%	1,36%	1,70%	2,04%	2,38%	2,72%	3,06%	3,40%
De 4.000.001 a 4.050.000	4.000.000	0,36%	0,70%	1,04%	1,38%	1,72%	2,06%	2,40%	2,74%	3,08%	3,42%
De 4.050.001 a 4.100.000	4.050.000	0,36%	0,72%	1,06%	1,40%	1,74%	2,08%	2,42%	2,76%	3,10%	3,43%
De 4.100.001 a 4.150.000	4.100.000	0,36%	0,72%	1,07%	1,42%	1,76%	2,10%	2,44%	2,78%	3,11%	3,45%

Nota: quan la quantia corresponent sigui inferior a 23.200 ptes. s'hi ha d'aplicar, quan sigui procedent, la deducció per matrimoni.

TAULA PER AL CÀLCUL DE LA DEDUCCIÓ VARIABLE DE L'IRPF CORRESPONENT AL PERÍODE IMPOSITIU 1988

Proporció que el segon rendiment net positiu en ordre d'importància representa sobre la base imposable conjunta de la unitat familiar

Base imposable conjunta de la unitat familiar		De	De	De	De	De	De	De	De	De
		10,01% a 11,00%	11,01% a 12,00%	12,01% a 13,00%	13,01% a 14,00%	14,01% a 15,00%	15,01% a 16,00%	16,01% a 17,00%	17,01% a 18,00%	18,01% a 19,00%
Fins a	650.000	1,92%	1,92%	1,92%	1,92%	1,92%	1,92%	1,92%	1,92%	1,92%
De	650.001 a 700.000	2,75%	3,00%	3,25%	3,50%	3,57%	3,57%	3,57%	3,57%	3,57%
De	700.001 a 750.000	2,75%	3,00%	3,25%	3,50%	3,75%	4,00%	4,25%	4,50%	4,75%
De	750.001 a 800.000	2,75%	3,00%	3,25%	3,50%	3,75%	4,00%	4,25%	4,50%	4,75%
De	800.001 a 850.000	2,75%	3,00%	3,25%	3,50%	3,75%	4,00%	4,25%	4,50%	4,75%
De	850.001 a 900.000	2,75%	3,00%	3,25%	3,50%	3,75%	4,00%	4,25%	4,50%	4,75%
De	900.001 a 950.000	2,75%	3,00%	3,25%	3,50%	3,75%	4,00%	4,25%	4,50%	4,75%
De	950.001 a 1.000.000	2,75%	3,00%	3,25%	3,50%	3,75%	4,00%	4,25%	4,50%	4,75%
De	1.000.001 a 1.050.000	2,80%	3,05%	3,30%	3,55%	3,80%	4,05%	4,30%	4,55%	4,80%
De	1.050.001 a 1.100.000	2,84%	3,09%	3,34%	3,59%	3,84%	4,09%	4,34%	4,59%	4,84%
De	1.100.001 a 1.150.000	2,86%	3,12%	3,38%	3,63%	3,88%	4,13%	4,38%	4,63%	4,88%
De	1.150.001 a 1.200.000	2,86%	3,12%	3,38%	3,64%	3,90%	4,16%	4,42%	4,68%	4,94%
De	1.200.001 a 1.250.000	2,86%	3,12%	3,38%	3,64%	3,90%	4,16%	4,42%	4,68%	4,94%
De	1.250.001 a 1.300.000	2,86%	3,12%	3,38%	3,64%	3,90%	4,16%	4,42%	4,68%	4,94%
De	1.300.001 a 1.350.000	2,86%	3,12%	3,38%	3,64%	3,90%	4,16%	4,42%	4,68%	4,94%
De	1.350.001 a 1.400.000	2,86%	3,12%	3,38%	3,64%	3,90%	4,16%	4,42%	4,68%	4,94%
De	1.400.001 a 1.450.000	2,86%	3,12%	3,38%	3,64%	3,90%	4,16%	4,42%	4,68%	4,94%
De	1.450.001 a 1.500.000	2,86%	3,12%	3,38%	3,64%	3,90%	4,16%	4,42%	4,68%	4,94%
De	1.500.001 a 1.550.000	2,89%	3,15%	3,41%	3,67%	3,93%	4,19%	4,45%	4,71%	4,97%
De	1.550.001 a 1.600.000	2,92%	3,18%	3,44%	3,70%	3,96%	4,22%	4,48%	4,74%	5,00%
De	1.600.001 a 1.650.000	2,95%	3,21%	3,47%	3,73%	3,99%	4,25%	4,51%	4,77%	5,03%
De	1.650.001 a 1.700.000	2,97%	3,24%	3,50%	3,76%	4,02%	4,28%	4,54%	4,80%	5,06%
De	1.700.001 a 1.750.000	2,97%	3,24%	3,51%	3,78%	4,04%	4,30%	4,56%	4,82%	5,08%
De	1.750.001 a 1.800.000	2,97%	3,24%	3,51%	3,78%	4,05%	4,32%	4,59%	4,85%	5,11%
De	1.800.001 a 1.850.000	2,97%	3,24%	3,51%	3,78%	4,05%	4,32%	4,59%	4,86%	5,13%
De	1.850.001 a 1.900.000	2,97%	3,24%	3,51%	3,78%	4,05%	4,32%	4,59%	4,86%	5,13%
De	1.900.001 a 1.950.000	2,97%	3,24%	3,51%	3,78%	4,05%	4,32%	4,59%	4,86%	5,13%
De	1.950.001 a 2.000.000	2,97%	3,24%	3,51%	3,78%	4,05%	4,32%	4,59%	4,86%	5,13%
De	2.000.001 a 2.050.000	2,99%	3,26%	3,53%	3,80%	4,07%	4,34%	4,61%	4,88%	5,15%
De	2.050.001 a 2.100.000	3,02%	3,29%	3,56%	3,83%	4,10%	4,37%	4,64%	4,91%	5,18%
De	2.100.001 a 2.150.000	3,04%	3,31%	3,58%	3,85%	4,12%	4,39%	4,66%	4,93%	5,20%
De	2.150.001 a 2.200.000	3,06%	3,33%	3,60%	3,87%	4,14%	4,41%	4,68%	4,95%	5,22%
De	2.200.001 a 2.250.000	3,08%	3,35%	3,62%	3,89%	4,16%	4,43%	4,70%	4,97%	5,24%
De	2.250.001 a 2.300.000	3,08%	3,36%	3,64%	3,91%	4,18%	4,45%	4,72%	4,99%	5,26%
De	2.300.001 a 2.350.000	3,08%	3,36%	3,64%	3,92%	4,20%	4,47%	4,74%	5,01%	5,28%
De	2.350.001 a 2.400.000	3,08%	3,36%	3,64%	3,92%	4,20%	4,48%	4,76%	5,03%	5,30%
De	2.400.001 a 2.450.000	3,08%	3,36%	3,64%	3,92%	4,20%	4,48%	4,76%	5,04%	5,31%
De	2.450.001 a 2.500.000	3,08%	3,36%	3,64%	3,92%	4,20%	4,48%	4,76%	5,04%	5,32%
De	2.500.001 a 2.550.000	3,12%	3,40%	3,68%	3,96%	4,24%	4,52%	4,80%	5,08%	5,36%
De	2.550.001 a 2.600.000	3,16%	3,44%	3,72%	4,00%	4,28%	4,56%	4,84%	5,12%	5,40%
De	2.600.001 a 2.650.000	3,19%	3,47%	3,75%	4,03%	4,31%	4,59%	4,87%	5,15%	5,43%
De	2.650.001 a 2.700.000	3,23%	3,51%	3,79%	4,07%	4,35%	4,63%	4,91%	5,19%	5,47%
De	2.700.001 a 2.750.000	3,26%	3,54%	3,82%	4,10%	4,38%	4,66%	4,94%	5,22%	5,50%
De	2.750.001 a 2.800.000	3,29%	3,57%	3,85%	4,13%	4,41%	4,69%	4,97%	5,25%	5,53%
De	2.800.001 a 2.850.000	3,30%	3,60%	3,89%	4,17%	4,45%	4,73%	5,01%	5,29%	5,57%
De	2.850.001 a 2.900.000	3,30%	3,60%	3,90%	4,20%	4,48%	4,76%	5,04%	5,32%	5,60%
De	2.900.001 a 2.950.000	3,30%	3,60%	3,90%	4,20%	4,50%	4,79%	5,07%	5,35%	5,63%
De	2.950.001 a 3.000.000	3,30%	3,60%	3,90%	4,20%	4,50%	4,80%	5,09%	5,37%	5,65%
De	3.000.001 a 3.050.000	3,33%	3,63%	3,93%	4,23%	4,53%	4,83%	5,13%	5,43%	5,71%
De	3.050.001 a 3.100.000	3,36%	3,66%	3,96%	4,26%	4,56%	4,86%	5,16%	5,46%	5,76%
De	3.100.001 a 3.150.000	3,40%	3,70%	4,00%	4,30%	4,60%	4,90%	5,20%	5,50%	5,80%
De	3.150.001 a 3.200.000	3,43%	3,73%	4,03%	4,33%	4,63%	4,93%	5,23%	5,53%	5,83%
De	3.200.001 a 3.250.000	3,45%	3,75%	4,05%	4,35%	4,65%	4,95%	5,25%	5,55%	5,85%
De	3.250.001 a 3.300.000	3,48%	3,78%	4,08%	4,38%	4,68%	4,98%	5,28%	5,58%	5,88%
De	3.300.001 a 3.350.000	3,51%	3,81%	4,11%	4,41%	4,71%	5,01%	5,31%	5,59%	5,69%
De	3.350.001 a 3.400.000	3,52%	3,84%	4,14%	4,44%	4,74%	5,04%	5,34%	5,55%	5,65%
De	3.400.001 a 3.450.000	3,52%	3,84%	4,16%	4,46%	4,76%	5,06%	5,36%	5,51%	5,61%
De	3.450.001 a 3.500.000	3,52%	3,84%	4,16%	4,48%	4,79%	5,09%	5,39%	5,47%	5,57%
De	3.500.001 a 3.550.000	3,55%	3,87%	4,19%	4,51%	4,83%	5,14%	5,41%	5,46%	5,56%
De	3.550.001 a 3.600.000	3,58%	3,90%	4,22%	4,54%	4,86%	5,18%	5,41%	5,46%	5,56%
De	3.600.001 a 3.650.000	3,60%	3,92%	4,24%	4,56%	4,88%	5,20%	5,38%	5,45%	5,55%
De	3.650.001 a 3.700.000	3,63%	3,95%	4,27%	4,59%	4,91%	5,23%	5,35%	5,42%	5,54%
De	3.700.001 a 3.750.000	3,65%	3,97%	4,29%	4,61%	4,93%	5,25%	5,32%	5,39%	5,53%
De	3.750.001 a 3.800.000	3,68%	4,00%	4,32%	4,64%	4,96%	5,23%	5,30%	5,37%	5,44%
De	3.800.001 a 3.850.000	3,70%	4,02%	4,34%	4,66%	4,98%	5,20%	5,27%	5,34%	5,41%
De	3.850.001 a 3.900.000	3,73%	4,05%	4,37%	4,69%	5,01%	5,17%	5,24%	5,31%	5,38%
De	3.900.001 a 3.950.000	3,74%	4,07%	4,39%	4,71%	5,03%	5,15%	5,22%	5,29%	5,36%
De	3.950.001 a 4.000.000	3,74%	4,08%	4,41%	4,73%	5,05%	5,12%	5,19%	5,26%	5,33%
De	4.000.001 a 4.050.000	3,76%	4,10%	4,44%	4,77%	5,04%	5,11%	5,18%	5,25%	5,32%
De	4.050.001 a 4.100.000	3,77%	4,11%	4,45%	4,79%	5,03%	5,10%	5,17%	5,24%	5,31%
De	4.100.001 a 4.150.000	3,79%	4,13%	4,46%	4,80%	5,01%	5,09%	5,16%	5,23%	5,30%

Nota: quan la quantia corresponent sigui inferior a 23.200 ptes. s'hi ha d'aplicar, quan sigui procedent, la deducció per matrimoni.

TAULA PER AL CÀLCUL DE LA DEDUCCIÓ VARIABLE DE L'IRPF CORRESPONENT AL PERIODE IMPOSITIU 1988

Proporció que el segon rendiment net positiu en ordre d'importància representa sobre la base imposable conjunta de la unitat familiar

Base imposable conjunta de la unitat familiar	De	De	De	De	De	De	De	De	De	De
	20,01% a 21,00%	21,01% a 22,00%	22,01% a 23,00%	23,01% a 24,00%	24,01% a 25,00%	25,01% a 26,00%	26,01% a 27,00%	27,01% a 28,00%	28,01% a 29,00%	29,01% a 30,00%
De Fins a 650.000	1,92%	1,92%	1,92%	1,92%	1,92%	1,92%	1,92%	1,92%	1,92%	1,92%
De 650.001 a 700.000	3,57%	3,57%	3,57%	3,57%	3,57%	3,57%	3,57%	3,57%	3,57%	3,57%
De 700.001 a 750.000	5,00%	5,00%	5,00%	5,00%	5,00%	5,00%	5,00%	5,00%	5,00%	5,00%
De 750.001 a 800.000	5,25%	5,50%	5,75%	6,00%	6,25%	6,50%	6,75%	7,00%	7,25%	7,50%
De 800.001 a 850.000	5,25%	5,50%	5,75%	6,00%	6,25%	6,50%	6,75%	7,00%	7,25%	7,50%
De 850.001 a 900.000	5,25%	5,50%	5,75%	6,00%	6,25%	6,50%	6,75%	7,00%	7,25%	7,50%
De 900.001 a 950.000	5,25%	5,50%	5,75%	6,00%	6,25%	6,50%	6,75%	7,00%	7,25%	7,50%
De 950.001 a 1.000.000	5,30%	5,55%	5,80%	6,05%	6,30%	6,55%	6,80%	7,05%	7,30%	7,55%
De 1.000.001 a 1.050.000	5,34%	5,59%	5,84%	6,09%	6,34%	6,59%	6,84%	7,09%	7,34%	7,59%
De 1.050.001 a 1.100.000	5,38%	5,63%	5,88%	6,13%	6,38%	6,63%	6,88%	7,13%	7,38%	7,63%
De 1.100.001 a 1.150.000	5,42%	5,67%	5,92%	6,17%	6,42%	6,67%	6,92%	7,17%	7,42%	7,67%
De 1.150.001 a 1.200.000	5,45%	5,70%	5,95%	6,20%	6,45%	6,70%	6,95%	7,20%	7,45%	7,70%
De 1.200.001 a 1.250.000	5,46%	5,72%	5,98%	6,23%	6,48%	6,73%	6,98%	7,23%	7,48%	7,73%
De 1.250.001 a 1.300.000	5,46%	5,72%	5,98%	6,24%	6,50%	6,76%	7,01%	7,26%	7,51%	7,76%
De 1.300.001 a 1.350.000	5,46%	5,72%	5,98%	6,24%	6,50%	6,76%	7,02%	7,28%	7,54%	7,79%
De 1.350.001 a 1.400.000	5,46%	5,72%	5,98%	6,24%	6,50%	6,76%	7,02%	7,28%	7,54%	7,80%
De 1.400.001 a 1.450.000	5,46%	5,72%	5,98%	6,24%	6,50%	6,76%	7,02%	7,28%	7,54%	7,80%
De 1.450.001 a 1.500.000	5,46%	5,72%	5,98%	6,24%	6,50%	6,76%	7,02%	7,28%	7,54%	7,80%
De 1.500.001 a 1.550.000	5,49%	5,75%	6,01%	6,27%	6,53%	6,79%	7,05%	7,31%	7,57%	7,83%
De 1.550.001 a 1.600.000	5,52%	5,78%	6,04%	6,30%	6,56%	6,82%	7,08%	7,34%	7,60%	7,86%
De 1.600.001 a 1.650.000	5,55%	5,81%	6,07%	6,33%	6,59%	6,85%	7,11%	7,37%	7,63%	7,89%
De 1.650.001 a 1.700.000	5,58%	5,84%	6,10%	6,36%	6,62%	6,88%	7,14%	7,40%	7,66%	7,92%
De 1.700.001 a 1.750.000	5,60%	5,86%	6,12%	6,38%	6,64%	6,90%	7,16%	7,42%	7,68%	7,94%
De 1.750.001 a 1.800.000	5,63%	5,89%	6,15%	6,41%	6,67%	6,93%	7,19%	7,45%	7,71%	7,97%
De 1.800.001 a 1.850.000	5,65%	5,91%	6,17%	6,43%	6,69%	6,95%	7,21%	7,47%	7,73%	7,99%
De 1.850.001 a 1.900.000	5,67%	5,93%	6,19%	6,45%	6,71%	6,97%	7,23%	7,49%	7,75%	8,01%
De 1.900.001 a 1.950.000	5,67%	5,94%	6,21%	6,47%	6,73%	6,99%	7,25%	7,51%	7,77%	8,03%
De 1.950.001 a 2.000.000	5,67%	5,94%	6,21%	6,48%	6,75%	7,01%	7,27%	7,53%	7,79%	8,05%
De 2.000.001 a 2.050.000	5,69%	5,96%	6,23%	6,50%	6,77%	7,04%	7,31%	7,57%	7,83%	7,91%
De 2.050.001 a 2.100.000	5,72%	5,99%	6,26%	6,53%	6,80%	7,07%	7,34%	7,61%	7,77%	7,78%
De 2.100.001 a 2.150.000	5,74%	6,01%	6,28%	6,55%	6,82%	7,09%	7,36%	7,61%	7,63%	7,65%
De 2.150.001 a 2.200.000	5,76%	6,03%	6,30%	6,57%	6,84%	7,11%	7,38%	7,47%	7,49%	7,51%
De 2.200.001 a 2.250.000	5,78%	6,05%	6,32%	6,59%	6,86%	7,13%	7,32%	7,34%	7,36%	7,38%
De 2.250.001 a 2.300.000	5,80%	6,07%	6,34%	6,61%	6,88%	7,15%	7,19%	7,21%	7,23%	7,25%
De 2.300.001 a 2.350.000	5,82%	6,09%	6,36%	6,63%	6,90%	7,05%	7,07%	7,09%	7,11%	7,13%
De 2.350.001 a 2.400.000	5,84%	6,11%	6,38%	6,65%	6,92%	6,94%	6,96%	6,98%	7,00%	7,02%
De 2.400.001 a 2.450.000	5,85%	6,12%	6,39%	6,66%	6,81%	6,83%	6,85%	6,87%	6,89%	6,91%
De 2.450.001 a 2.500.000	5,87%	6,14%	6,41%	6,68%	6,70%	6,72%	6,74%	6,76%	6,78%	6,80%
De 2.500.001 a 2.550.000	5,92%	6,19%	6,46%	6,62%	6,64%	6,66%	6,68%	6,70%	6,72%	6,74%
De 2.550.001 a 2.600.000	5,96%	6,24%	6,52%	6,56%	6,58%	6,60%	6,62%	6,64%	6,66%	6,68%
De 2.600.001 a 2.650.000	5,99%	6,27%	6,46%	6,49%	6,52%	6,54%	6,56%	6,58%	6,60%	6,62%
De 2.650.001 a 2.700.000	6,03%	6,31%	6,39%	6,42%	6,45%	6,48%	6,50%	6,52%	6,54%	6,56%
De 2.700.001 a 2.750.000	6,06%	6,30%	6,33%	6,36%	6,39%	6,42%	6,45%	6,47%	6,49%	6,51%
De 2.750.001 a 2.800.000	6,09%	6,23%	6,26%	6,29%	6,32%	6,35%	6,38%	6,41%	6,44%	6,46%
De 2.800.001 a 2.850.000	6,13%	6,17%	6,20%	6,23%	6,26%	6,29%	6,32%	6,35%	6,38%	6,41%
De 2.850.001 a 2.900.000	6,08%	6,11%	6,14%	6,17%	6,20%	6,23%	6,26%	6,29%	6,32%	6,35%
De 2.900.001 a 2.950.000	6,02%	6,05%	6,08%	6,11%	6,14%	6,17%	6,20%	6,23%	6,26%	6,29%
De 2.950.001 a 3.000.000	5,96%	5,99%	6,02%	6,05%	6,08%	6,11%	6,14%	6,17%	6,20%	6,23%
De 3.000.001 a 3.050.000	5,94%	5,97%	6,00%	6,03%	6,06%	6,09%	6,12%	6,15%	6,18%	6,21%
De 3.050.001 a 3.100.000	5,92%	5,95%	5,98%	6,01%	6,04%	6,07%	6,10%	6,13%	6,16%	6,19%
De 3.100.001 a 3.150.000	5,90%	5,93%	5,96%	5,99%	6,02%	6,05%	6,08%	6,11%	6,14%	6,17%
De 3.150.001 a 3.200.000	5,86%	5,91%	5,94%	5,97%	6,00%	6,03%	6,06%	6,09%	6,12%	6,15%
De 3.200.001 a 3.250.000	5,82%	5,87%	5,92%	5,95%	5,98%	6,01%	6,04%	6,07%	6,10%	6,13%
De 3.250.001 a 3.300.000	5,78%	5,83%	5,88%	5,93%	5,96%	5,99%	6,02%	6,05%	6,08%	6,11%
De 3.300.001 a 3.350.000	5,74%	5,79%	5,84%	5,89%	5,94%	5,97%	6,00%	6,03%	6,06%	6,09%
De 3.350.001 a 3.400.000	5,70%	5,75%	5,80%	5,85%	5,90%	5,95%	5,99%	6,02%	6,05%	6,07%
De 3.400.001 a 3.450.000	5,66%	5,71%	5,76%	5,81%	5,86%	5,91%	5,96%	6,00%	6,03%	6,05%
De 3.450.001 a 3.500.000	5,62%	5,67%	5,72%	5,77%	5,82%	5,87%	5,92%	5,97%	6,01%	6,03%
De 3.500.001 a 3.550.000	5,61%	5,66%	5,71%	5,76%	5,81%	5,86%	5,91%	5,96%	6,01%	6,04%
De 3.550.001 a 3.600.000	5,61%	5,66%	5,71%	5,76%	5,81%	5,86%	5,91%	5,95%	5,99%	6,03%
De 3.600.001 a 3.650.000	5,60%	5,65%	5,70%	5,75%	5,80%	5,85%	5,90%	5,94%	5,98%	6,02%
De 3.650.001 a 3.700.000	5,59%	5,64%	5,69%	5,74%	5,79%	5,84%	5,89%	5,93%	5,97%	6,01%
De 3.700.001 a 3.750.000	5,58%	5,63%	5,68%	5,73%	5,78%	5,83%	5,88%	5,92%	5,96%	6,00%
De 3.750.001 a 3.800.000	5,58%	5,63%	5,68%	5,73%	5,78%	5,83%	5,87%	5,91%	5,95%	5,99%
De 3.800.001 a 3.850.000	5,55%	5,62%	5,67%	5,72%	5,77%	5,82%	5,86%	5,90%	5,94%	5,98%
De 3.850.001 a 3.900.000	5,52%	5,59%	5,66%	5,71%	5,76%	5,81%	5,85%	5,89%	5,93%	5,97%
De 3.900.001 a 3.950.000	5,50%	5,57%	5,64%	5,71%	5,76%	5,80%	5,84%	5,88%	5,92%	5,96%
De 3.950.001 a 4.000.000	5,47%	5,54%	5,61%	5,68%	5,75%	5,79%	5,83%	5,87%	5,91%	5,95%
De 4.000.001 a 4.050.000	5,46%	5,53%	5,60%	5,67%	5,74%	5,79%	5,83%	5,87%	5,91%	5,95%
De 4.050.001 a 4.100.000	5,45%	5,52%	5,59%	5,66%	5,72%	5,78%	5,84%	5,88%	5,92%	5,96%
De 4.100.001 a 4.150.000	5,44%	5,51%	5,58%	5,65%	5,71%	5,77%	5,83%	5,88%	5,92%	5,96%

Nota: quan la quantia corresponent sigui inferior a 23.200 ptes. s'hi ha d'aplicar, quan sigui procedent, la deducció per matrimoni.

TAULA PER AL CÀLCUL DE LA DEDUCCIÓ VARIABLE DE L'IRPF CORRESPONENT AL PERÍODE IMPOSITIU 1988

Proporció que el segon rendiment net positiu en ordre d'importància representa sobre la base imposable conjunta de la unitat familiar

Base imposable conjunta de la unitat familiar		De	De	De	De	De	De	De	De	De
		30,01% a 31,00%	31,01% a 32,00%	32,01% a 33,00%	33,01% a 34,00%	34,01% a 35,00%	35,01% a 36,00%	36,01% a 37,00%	37,01% a 38,00%	38,01% a 39,00%
De	Fins a 650.000	1,92%	1,92%	1,92%	1,92%	1,92%	1,92%	1,92%	1,92%	1,92%
De	650.001 a 700.000	3,57%	3,57%	3,57%	3,57%	3,57%	3,57%	3,57%	3,57%	3,57%
De	700.001 a 750.000	5,00%	5,00%	5,00%	5,00%	5,00%	5,00%	5,00%	5,00%	5,00%
De	750.001 a 800.000	6,25%	6,25%	6,25%	6,25%	6,25%	6,25%	6,25%	6,25%	6,25%
De	800.001 a 850.000	7,35%	7,35%	7,35%	7,35%	7,35%	7,35%	7,35%	7,35%	7,35%
De	850.001 a 900.000	7,75%	8,00%	8,25%	8,33%	8,33%	8,33%	8,33%	8,33%	8,33%
De	900.001 a 950.000	7,75%	8,00%	8,25%	8,50%	8,75%	9,00%	9,21%	9,21%	9,21%
De	950.001 a 1.000.000	7,75%	8,00%	8,25%	8,50%	8,75%	9,00%	9,25%	9,50%	9,75%
De	1.000.001 a 1.050.000	7,80%	8,05%	8,30%	8,55%	8,80%	9,05%	9,30%	9,55%	9,80%
De	1.050.001 a 1.100.000	7,84%	8,09%	8,34%	8,59%	8,84%	9,09%	9,34%	9,59%	9,84%
De	1.100.001 a 1.150.000	7,88%	8,13%	8,38%	8,63%	8,88%	9,13%	9,38%	9,63%	9,88%
De	1.150.001 a 1.200.000	7,92%	8,17%	8,42%	8,67%	8,92%	9,17%	9,42%	9,67%	9,92%
De	1.200.001 a 1.250.000	7,95%	8,20%	8,45%	8,70%	8,95%	9,20%	9,45%	9,70%	9,95%
De	1.250.001 a 1.300.000	7,98%	8,23%	8,48%	8,73%	8,98%	9,23%	9,48%	9,73%	9,98%
De	1.300.001 a 1.350.000	8,01%	8,26%	8,51%	8,76%	9,01%	9,26%	9,51%	10,01%	10,26%
De	1.350.001 a 1.400.000	8,04%	8,29%	8,54%	8,79%	9,04%	9,29%	9,54%	9,79%	10,04%
De	1.400.001 a 1.450.000	8,06%	8,31%	8,56%	8,81%	9,06%	9,31%	9,56%	9,81%	10,06%
De	1.450.001 a 1.500.000	8,06%	8,32%	8,58%	8,83%	9,08%	9,33%	9,58%	9,83%	10,08%
De	1.500.001 a 1.550.000	8,09%	8,35%	8,61%	8,87%	9,13%	9,39%	9,64%	9,89%	10,06%
De	1.550.001 a 1.600.000	8,12%	8,38%	8,64%	8,90%	9,16%	9,42%	9,68%	9,81%	9,81%
De	1.600.001 a 1.650.000	8,15%	8,41%	8,67%	8,93%	9,19%	9,45%	9,55%	9,56%	9,57%
De	1.650.001 a 1.700.000	8,18%	8,44%	8,70%	8,96%	9,22%	9,30%	9,31%	9,32%	9,33%
De	1.700.001 a 1.750.000	8,20%	8,46%	8,72%	8,98%	9,06%	9,07%	9,08%	9,09%	9,10%
De	1.750.001 a 1.800.000	8,23%	8,49%	8,75%	8,84%	8,85%	8,86%	8,87%	8,88%	8,89%
De	1.800.001 a 1.850.000	8,25%	8,51%	8,63%	8,64%	8,65%	8,66%	8,67%	8,68%	8,69%
De	1.850.001 a 1.900.000	8,27%	8,43%	8,44%	8,44%	8,46%	8,47%	8,48%	8,49%	8,50%
De	1.900.001 a 1.950.000	8,23%	8,24%	8,25%	8,26%	8,27%	8,28%	8,29%	8,30%	8,31%
De	1.950.001 a 2.000.000	8,06%	8,07%	8,08%	8,09%	8,10%	8,11%	8,12%	8,13%	8,14%
De	2.000.001 a 2.050.000	7,92%	7,93%	7,94%	7,95%	7,96%	7,97%	7,98%	7,99%	8,00%
De	2.050.001 a 2.100.000	7,79%	7,80%	7,81%	7,82%	7,83%	7,84%	7,85%	7,86%	7,87%
De	2.100.001 a 2.150.000	7,66%	7,67%	7,68%	7,69%	7,70%	7,71%	7,72%	7,73%	7,74%
De	2.150.001 a 2.200.000	7,53%	7,55%	7,56%	7,57%	7,58%	7,59%	7,60%	7,61%	7,62%
De	2.200.001 a 2.250.000	7,40%	7,42%	7,44%	7,45%	7,46%	7,47%	7,48%	7,49%	7,50%
De	2.250.001 a 2.300.000	7,27%	7,29%	7,31%	7,33%	7,35%	7,36%	7,37%	7,38%	7,39%
De	2.300.001 a 2.350.000	7,15%	7,17%	7,19%	7,21%	7,23%	7,25%	7,26%	7,27%	7,28%
De	2.350.001 a 2.400.000	7,04%	7,06%	7,08%	7,10%	7,12%	7,14%	7,16%	7,17%	7,18%
De	2.400.001 a 2.450.000	6,93%	6,95%	6,97%	6,99%	7,01%	7,03%	7,05%	7,07%	7,09%
De	2.450.001 a 2.500.000	6,82%	6,84%	6,86%	6,88%	6,90%	6,92%	6,94%	6,96%	6,98%
De	2.500.001 a 2.550.000	6,76%	6,78%	6,80%	6,82%	6,84%	6,86%	6,88%	6,90%	6,93%
De	2.550.001 a 2.600.000	6,70%	6,72%	6,74%	6,76%	6,78%	6,80%	6,82%	6,84%	6,86%
De	2.600.001 a 2.650.000	6,64%	6,66%	6,68%	6,70%	6,72%	6,74%	6,76%	6,78%	6,79%
De	2.650.001 a 2.700.000	6,58%	6,60%	6,62%	6,64%	6,66%	6,68%	6,70%	6,71%	6,73%
De	2.700.001 a 2.750.000	6,53%	6,55%	6,57%	6,59%	6,61%	6,63%	6,64%	6,65%	6,66%
De	2.750.001 a 2.800.000	6,48%	6,50%	6,52%	6,54%	6,56%	6,57%	6,58%	6,59%	6,60%
De	2.800.001 a 2.850.000	6,43%	6,45%	6,47%	6,49%	6,51%	6,52%	6,53%	6,54%	6,55%
De	2.850.001 a 2.900.000	6,38%	6,40%	6,42%	6,44%	6,45%	6,46%	6,47%	6,48%	6,49%
De	2.900.001 a 2.950.000	6,32%	6,35%	6,37%	6,39%	6,40%	6,41%	6,42%	6,43%	6,44%
De	2.950.001 a 3.000.000	6,26%	6,29%	6,32%	6,34%	6,35%	6,36%	6,37%	6,38%	6,39%
De	3.000.001 a 3.050.000	6,24%	6,27%	6,30%	6,32%	6,33%	6,34%	6,35%	6,36%	6,37%
De	3.050.001 a 3.100.000	6,22%	6,25%	6,27%	6,29%	6,31%	6,33%	6,34%	6,35%	6,36%
De	3.100.001 a 3.150.000	6,20%	6,23%	6,25%	6,27%	6,29%	6,31%	6,32%	6,33%	6,34%
De	3.150.001 a 3.200.000	6,18%	6,20%	6,22%	6,24%	6,26%	6,28%	6,30%	6,32%	6,34%
De	3.200.001 a 3.250.000	6,16%	6,18%	6,20%	6,22%	6,24%	6,26%	6,28%	6,30%	6,32%
De	3.250.001 a 3.300.000	6,14%	6,16%	6,18%	6,20%	6,22%	6,24%	6,26%	6,28%	6,30%
De	3.300.001 a 3.350.000	6,11%	6,13%	6,15%	6,17%	6,19%	6,21%	6,23%	6,25%	6,27%
De	3.350.001 a 3.400.000	6,09%	6,11%	6,13%	6,15%	6,17%	6,19%	6,21%	6,23%	6,25%
De	3.400.001 a 3.450.000	6,07%	6,09%	6,11%	6,13%	6,15%	6,17%	6,19%	6,21%	6,23%
De	3.450.001 a 3.500.000	6,05%	6,07%	6,09%	6,11%	6,13%	6,15%	6,17%	6,19%	6,21%
De	3.500.001 a 3.550.000	6,06%	6,08%	6,10%	6,12%	6,14%	6,16%	6,18%	6,20%	6,22%
De	3.550.001 a 3.600.000	6,06%	6,08%	6,10%	6,12%	6,14%	6,16%	6,18%	6,20%	6,22%
De	3.600.001 a 3.650.000	6,06%	6,09%	6,11%	6,13%	6,15%	6,17%	6,19%	6,21%	6,23%
De	3.650.001 a 3.700.000	6,05%	6,09%	6,12%	6,14%	6,16%	6,18%	6,20%	6,22%	6,24%
De	3.700.001 a 3.750.000	6,04%	6,08%	6,12%	6,15%	6,17%	6,19%	6,21%	6,23%	6,25%
De	3.750.001 a 3.800.000	6,03%	6,07%	6,11%	6,15%	6,17%	6,19%	6,21%	6,23%	6,25%
De	3.800.001 a 3.850.000	6,02%	6,06%	6,10%	6,14%	6,18%	6,20%	6,22%	6,24%	6,26%
De	3.850.001 a 3.900.000	6,01%	6,05%	6,09%	6,13%	6,17%	6,21%	6,23%	6,25%	6,27%
De	3.900.001 a 3.950.000	6,00%	6,04%	6,08%	6,12%	6,16%	6,20%	6,23%	6,25%	6,27%
De	3.950.001 a 4.000.000	5,99%	6,03%	6,07%	6,11%	6,15%	6,19%	6,23%	6,25%	6,27%
De	4.000.001 a 4.050.000	5,99%	6,03%	6,07%	6,11%	6,15%	6,19%	6,23%	6,26%	6,29%
De	4.050.001 a 4.100.000	6,00%	6,04%	6,08%	6,12%	6,16%	6,20%	6,23%	6,26%	6,30%
De	4.100.001 a 4.150.000	6,00%	6,04%	6,08%	6,12%	6,16%	6,20%	6,23%	6,26%	6,29%

Nota: quan la quantia corresponent sigui inferior a 23.200 ptes. s'hi ha d'aplicar, quan sigui procedent, la deducció per matrimoni.

TAULA PER AL CÀLCUL DE LA DEDUCCIÓ VARIABLE DE L'IRPF CORRESPONENT AL PERIODE IMPOSITIU 1988

Proporció que el segon rendiment net positiu en ordre d'importància representa sobre la base imposable conjunta de la unitat familiar

Base imposable conjunta de la unitat familiar		De	De	De	De	De	De	De	De	De	
		40,01%	41,01%	42,01%	43,01%	44,01%	45,01%	46,01%	47,01%	48,01%	49,01%
		a	a	a	a	a	a	a	a	a	
		41,00%	42,00%	43,00%	44,00%	45,00%	46,00%	47,00%	48,00%	49,00%	50,00%
De	Fins a 650.000	1,92%	1,92%	1,92%	1,92%	1,92%	1,92%	1,92%	1,92%	1,92%	1,92%
De	650.001 a 700.000	3,57%	3,57%	3,57%	3,57%	3,57%	3,57%	3,57%	3,57%	3,57%	3,57%
De	700.001 a 750.000	5,00%	5,00%	5,00%	5,00%	5,00%	5,00%	5,00%	5,00%	5,00%	5,00%
De	750.001 a 800.000	6,25%	6,25%	6,25%	6,25%	6,25%	6,25%	6,25%	6,25%	6,25%	6,25%
De	800.001 a 850.000	7,35%	7,35%	7,35%	7,35%	7,35%	7,35%	7,35%	7,35%	7,35%	7,35%
De	850.001 a 900.000	8,33%	8,33%	8,33%	8,33%	8,33%	8,33%	8,33%	8,33%	8,33%	8,33%
De	900.001 a 950.000	9,21%	9,21%	9,21%	9,21%	9,21%	9,21%	9,21%	9,21%	9,21%	9,21%
De	950.001 a 1.000.000	10,00%	10,00%	10,00%	10,00%	10,00%	10,00%	10,00%	10,00%	10,00%	10,00%
De	1.000.001 a 1.050.000	10,30%	10,55%	10,76%	10,76%	10,76%	10,76%	10,76%	10,76%	10,76%	10,76%
De	1.050.001 a 1.100.000	10,34%	10,59%	10,84%	11,09%	11,34%	11,45%	11,45%	11,45%	11,45%	11,45%
De	1.100.001 a 1.150.000	10,38%	10,63%	10,88%	11,13%	11,38%	11,63%	11,88%	12,09%	12,09%	12,09%
De	1.150.001 a 1.200.000	10,42%	10,67%	10,92%	11,17%	11,42%	11,67%	11,92%	12,17%	12,42%	12,67%
De	1.200.001 a 1.250.000	10,45%	10,70%	10,95%	11,20%	11,45%	11,70%	11,95%	12,20%	12,20%	12,20%
De	1.250.001 a 1.300.000	10,48%	10,73%	10,98%	11,23%	11,48%	11,73%	11,77%	11,77%	11,77%	11,77%
De	1.300.001 a 1.350.000	10,51%	10,76%	11,01%	11,26%	11,51%	11,76%	11,77%	11,77%	11,77%	11,77%
De	1.350.001 a 1.400.000	10,54%	10,79%	11,04%	11,29%	11,54%	11,79%	11,80%	11,80%	11,80%	11,80%
De	1.400.001 a 1.450.000	10,56%	10,81%	11,06%	11,31%	11,56%	11,81%	11,82%	11,82%	11,82%	11,82%
De	1.450.001 a 1.500.000	10,58%	10,83%	11,08%	11,33%	11,58%	11,83%	11,84%	11,84%	11,84%	11,84%
De	1.500.001 a 1.550.000	10,60%	10,85%	11,10%	11,35%	11,60%	11,85%	11,86%	11,86%	11,86%	11,86%
De	1.550.001 a 1.600.000	9,81%	9,81%	9,81%	9,81%	9,81%	9,81%	9,81%	9,81%	9,81%	9,81%
De	1.600.001 a 1.650.000	9,58%	9,58%	9,58%	9,58%	9,58%	9,58%	9,58%	9,58%	9,58%	9,58%
De	1.650.001 a 1.700.000	9,35%	9,35%	9,35%	9,35%	9,35%	9,35%	9,35%	9,35%	9,35%	9,35%
De	1.700.001 a 1.750.000	9,12%	9,13%	9,14%	9,14%	9,14%	9,14%	9,14%	9,14%	9,14%	9,14%
De	1.750.001 a 1.800.000	8,91%	8,92%	8,93%	8,94%	8,94%	8,94%	8,94%	8,94%	8,94%	8,94%
De	1.800.001 a 1.850.000	8,71%	8,72%	8,73%	8,74%	8,75%	8,76%	8,76%	8,76%	8,76%	8,76%
De	1.850.001 a 1.900.000	8,52%	8,53%	8,54%	8,55%	8,56%	8,57%	8,58%	8,58%	8,58%	8,58%
De	1.900.001 a 1.950.000	8,33%	8,34%	8,35%	8,36%	8,37%	8,38%	8,39%	8,40%	8,41%	8,41%
De	1.950.001 a 2.000.000	8,14%	8,15%	8,16%	8,17%	8,18%	8,19%	8,20%	8,21%	8,22%	8,23%
De	2.000.001 a 2.050.000	8,02%	8,03%	8,04%	8,05%	8,06%	8,07%	8,08%	8,09%	8,10%	8,10%
De	2.050.001 a 2.100.000	7,89%	7,90%	7,91%	7,92%	7,93%	7,94%	7,95%	7,95%	7,95%	7,95%
De	2.100.001 a 2.150.000	7,76%	7,77%	7,78%	7,79%	7,80%	7,81%	7,81%	7,81%	7,81%	7,81%
De	2.150.001 a 2.200.000	7,64%	7,65%	7,66%	7,67%	7,68%	7,68%	7,68%	7,68%	7,68%	7,68%
De	2.200.001 a 2.250.000	7,52%	7,53%	7,54%	7,55%	7,56%	7,56%	7,56%	7,56%	7,56%	7,56%
De	2.250.001 a 2.300.000	7,41%	7,42%	7,43%	7,43%	7,43%	7,43%	7,43%	7,43%	7,43%	7,43%
De	2.300.001 a 2.350.000	7,30%	7,31%	7,32%	7,32%	7,32%	7,32%	7,32%	7,32%	7,32%	7,32%
De	2.350.001 a 2.400.000	7,20%	7,21%	7,21%	7,21%	7,21%	7,21%	7,21%	7,21%	7,21%	7,21%
De	2.400.001 a 2.450.000	7,10%	7,10%	7,10%	7,10%	7,10%	7,10%	7,10%	7,10%	7,10%	7,10%
De	2.450.001 a 2.500.000	7,00%	7,00%	7,00%	7,00%	7,00%	7,00%	7,00%	7,00%	7,00%	7,00%
De	2.500.001 a 2.550.000	6,94%	6,94%	6,94%	6,94%	6,94%	6,94%	6,94%	6,94%	6,94%	6,94%
De	2.550.001 a 2.600.000	6,87%	6,88%	6,88%	6,88%	6,88%	6,88%	6,88%	6,88%	6,88%	6,88%
De	2.600.001 a 2.650.000	6,81%	6,82%	6,83%	6,83%	6,83%	6,83%	6,83%	6,83%	6,83%	6,83%
De	2.650.001 a 2.700.000	6,74%	6,75%	6,76%	6,77%	6,78%	6,78%	6,78%	6,78%	6,78%	6,78%
De	2.700.001 a 2.750.000	6,68%	6,69%	6,70%	6,71%	6,72%	6,73%	6,73%	6,73%	6,73%	6,73%
De	2.750.001 a 2.800.000	6,62%	6,63%	6,64%	6,65%	6,66%	6,67%	6,68%	6,68%	6,68%	6,68%
De	2.800.001 a 2.850.000	6,57%	6,58%	6,59%	6,60%	6,61%	6,62%	6,63%	6,63%	6,63%	6,63%
De	2.850.001 a 2.900.000	6,51%	6,52%	6,53%	6,54%	6,55%	6,56%	6,57%	6,58%	6,59%	6,59%
De	2.900.001 a 2.950.000	6,46%	6,47%	6,48%	6,49%	6,50%	6,51%	6,52%	6,53%	6,54%	6,54%
De	2.950.001 a 3.000.000	6,41%	6,42%	6,43%	6,44%	6,45%	6,46%	6,47%	6,48%	6,49%	6,50%
De	3.000.001 a 3.050.000	6,39%	6,40%	6,41%	6,42%	6,43%	6,44%	6,45%	6,46%	6,47%	6,48%
De	3.050.001 a 3.100.000	6,38%	6,39%	6,40%	6,41%	6,42%	6,43%	6,44%	6,45%	6,45%	6,45%
De	3.100.001 a 3.150.000	6,36%	6,37%	6,38%	6,39%	6,40%	6,41%	6,42%	6,43%	6,43%	6,43%
De	3.150.001 a 3.200.000	6,35%	6,36%	6,37%	6,38%	6,39%	6,40%	6,41%	6,41%	6,41%	6,41%
De	3.200.001 a 3.250.000	6,33%	6,34%	6,35%	6,36%	6,37%	6,38%	6,38%	6,38%	6,38%	6,38%
De	3.250.001 a 3.300.000	6,32%	6,33%	6,34%	6,35%	6,36%	6,36%	6,36%	6,36%	6,36%	6,36%
De	3.300.001 a 3.350.000	6,31%	6,32%	6,33%	6,34%	6,34%	6,34%	6,34%	6,34%	6,34%	6,34%
De	3.350.001 a 3.400.000	6,29%	6,30%	6,31%	6,32%	6,32%	6,32%	6,32%	6,32%	6,32%	6,32%
De	3.400.001 a 3.450.000	6,27%	6,29%	6,30%	6,30%	6,30%	6,30%	6,30%	6,30%	6,30%	6,30%
De	3.450.001 a 3.500.000	6,25%	6,27%	6,29%	6,29%	6,29%	6,29%	6,29%	6,29%	6,29%	6,29%
De	3.500.001 a 3.550.000	6,26%	6,28%	6,29%	6,30%	6,30%	6,30%	6,30%	6,30%	6,30%	6,30%
De	3.550.001 a 3.600.000	6,26%	6,28%	6,29%	6,30%	6,31%	6,31%	6,31%	6,31%	6,31%	6,31%
De	3.600.001 a 3.650.000	6,27%	6,28%	6,29%	6,30%	6,31%	6,32%	6,32%	6,32%	6,32%	6,32%
De	3.650.001 a 3.700.000	6,27%	6,28%	6,29%	6,30%	6,31%	6,32%	6,32%	6,32%	6,32%	6,32%
De	3.700.001 a 3.750.000	6,28%	6,29%	6,30%	6,31%	6,32%	6,33%	6,33%	6,33%	6,33%	6,33%
De	3.750.001 a 3.800.000	6,28%	6,29%	6,30%	6,31%	6,32%	6,33%	6,34%	6,34%	6,34%	6,34%
De	3.800.001 a 3.850.000	6,28%	6,29%	6,30%	6,31%	6,32%	6,33%	6,34%	6,35%	6,35%	6,35%
De	3.850.001 a 3.900.000	6,28%	6,29%	6,30%	6,31%	6,32%	6,33%	6,34%	6,35%	6,36%	6,36%
De	3.900.001 a 3.950.000	6,28%	6,29%	6,30%	6,31%	6,32%	6,33%	6,34%	6,35%	6,36%	6,37%
De	3.950.001 a 4.000.000	6,28%	6,30%	6,30%	6,32%	6,33%	6,34%	6,35%	6,35%	6,37%	6,38%
De	4.000.001 a 4.050.000	6,30%	6,31%	6,32%	6,33%	6,34%	6,35%	6,36%	6,37%	6,38%	6,38%
De	4.050.001 a 4.100.000	6,31%	6,32%	6,33%	6,34%	6,35%	6,36%	6,37%	6,38%	6,39%	6,39%
De	4.100.001 a 4.150.000	6,32%	6,33%	6,34%	6,35%	6,36%	6,37%	6,38%	6,39%	6,39%	6,39%

Nota: quan la quantia corresponent sigui inferior a 23.200 ptes. s'hi ha d'aplicar, quan sigui procedent, la deducció per matrimoni.

TAULA PER AL CÀLCUL DE LA DEDUCCIÓ VARIABLE DE L'IRPF CORRESPONENT AL PERÍODE IMPOSITIU 1988

Proporció que el segon rendiment net positiu en ordre d'importància representa sobre la base imposable conjunta de la unitat familiar

Base imposable conjunta de la unitat familiar	De	De	De	De	De	De	De	De	De	De
	0,01%	1,01%	2,01%	3,01%	4,01%	5,01%	6,01%	7,01%	8,01%	9,01%
	1,00%	2,00%	3,00%	4,00%	5,00%	6,00%	7,00%	8,00%	9,00%	10,00%
De 4.150.001 a 4.200.000	0,36%	0,71%	1,07%	1,43%	1,78%	2,12%	2,46%	2,79%	3,13%	3,47%
De 4.200.001 a 4.250.000	0,36%	0,71%	1,07%	1,43%	1,78%	2,14%	2,47%	2,81%	3,15%	3,48%
De 4.250.001 a 4.300.000	0,36%	0,71%	1,07%	1,42%	1,78%	2,13%	2,49%	2,82%	3,16%	3,50%
De 4.300.001 a 4.350.000	0,35%	0,71%	1,06%	1,42%	1,77%	2,13%	2,48%	2,84%	3,17%	3,51%
De 4.350.001 a 4.400.000	0,35%	0,71%	1,06%	1,42%	1,77%	2,12%	2,48%	2,83%	3,19%	3,52%
De 4.400.001 a 4.450.000	0,35%	0,71%	1,06%	1,41%	1,77%	2,12%	2,47%	2,83%	3,18%	3,53%
De 4.450.001 a 4.500.000	0,35%	0,71%	1,06%	1,41%	1,76%	2,12%	2,47%	2,82%	3,17%	3,53%
De 4.500.001 a 4.550.000	0,38%	0,73%	1,08%	1,43%	1,79%	2,14%	2,49%	2,84%	3,19%	3,55%
De 4.550.001 a 4.600.000	0,38%	0,75%	1,11%	1,46%	1,81%	2,16%	2,51%	2,86%	3,21%	3,56%
De 4.600.001 a 4.650.000	0,37%	0,75%	1,12%	1,48%	1,83%	2,18%	2,53%	2,88%	3,23%	3,58%
De 4.650.001 a 4.700.000	0,37%	0,75%	1,12%	1,50%	1,85%	2,20%	2,55%	2,90%	3,25%	3,60%
De 4.700.001 a 4.750.000	0,37%	0,75%	1,12%	1,49%	1,87%	2,22%	2,57%	2,92%	3,27%	3,62%
De 4.750.001 a 4.800.000	0,37%	0,74%	1,12%	1,49%	1,86%	2,23%	2,59%	2,94%	3,29%	3,63%
De 4.800.001 a 4.850.000	0,37%	0,74%	1,11%	1,49%	1,86%	2,23%	2,60%	2,95%	3,30%	3,65%
De 4.850.001 a 4.900.000	0,37%	0,74%	1,11%	1,48%	1,85%	2,23%	2,60%	2,97%	3,32%	3,66%
De 4.900.001 a 4.950.000	0,37%	0,74%	1,11%	1,48%	1,85%	2,22%	2,59%	2,96%	3,33%	3,68%
De 4.950.001 a 5.000.000	0,37%	0,74%	1,11%	1,48%	1,85%	2,22%	2,59%	2,95%	3,32%	3,69%
De 5.000.001 a 5.050.000	0,39%	0,76%	1,13%	1,50%	1,87%	2,23%	2,60%	2,97%	3,34%	3,71%
De 5.050.001 a 5.100.000	0,39%	0,78%	1,15%	1,52%	1,89%	2,25%	2,62%	2,99%	3,36%	3,72%
De 5.100.001 a 5.150.000	0,39%	0,78%	1,17%	1,54%	1,90%	2,27%	2,64%	3,00%	3,37%	3,74%
De 5.150.001 a 5.200.000	0,39%	0,78%	1,17%	1,56%	1,92%	2,29%	2,65%	3,02%	3,39%	3,75%
De 5.200.001 a 5.250.000	0,39%	0,78%	1,17%	1,56%	1,94%	2,31%	2,67%	3,04%	3,40%	3,77%
De 5.250.001 a 5.300.000	0,39%	0,78%	1,16%	1,55%	1,94%	2,32%	2,69%	3,05%	3,42%	3,78%
De 5.300.001 a 5.350.000	0,39%	0,77%	1,16%	1,55%	1,94%	2,32%	2,70%	3,06%	3,43%	3,79%
De 5.350.001 a 5.400.000	0,39%	0,77%	1,16%	1,55%	1,95%	2,32%	2,71%	3,08%	3,44%	3,80%
De 5.400.001 a 5.450.000	0,39%	0,77%	1,16%	1,54%	1,95%	2,31%	2,70%	3,09%	3,45%	3,82%
De 5.450.001 a 5.500.000	0,38%	0,77%	1,15%	1,54%	1,92%	2,31%	2,69%	3,08%	3,46%	3,83%
De 5.500.001 a 5.550.000	0,41%	0,79%	1,17%	1,56%	1,94%	2,33%	2,71%	3,09%	3,48%	3,86%
De 5.550.001 a 5.600.000	0,41%	0,81%	1,19%	1,57%	1,96%	2,34%	2,72%	3,11%	3,49%	3,87%
De 5.600.001 a 5.650.000	0,41%	0,81%	1,21%	1,59%	1,97%	2,36%	2,74%	3,12%	3,50%	3,89%
De 5.650.001 a 5.700.000	0,40%	0,81%	1,21%	1,61%	1,99%	2,37%	2,75%	3,13%	3,52%	3,90%
De 5.700.001 a 5.750.000	0,40%	0,81%	1,21%	1,62%	2,00%	2,39%	2,77%	3,15%	3,53%	3,91%
De 5.750.001 a 5.800.000	0,40%	0,81%	1,21%	1,61%	2,02%	2,40%	2,78%	3,16%	3,54%	3,92%
De 5.800.001 a 5.850.000	0,40%	0,80%	1,21%	1,61%	2,01%	2,41%	2,79%	3,17%	3,55%	3,93%
De 5.850.001 a 5.900.000	0,40%	0,80%	1,20%	1,61%	2,01%	2,41%	2,80%	3,18%	3,56%	3,94%
De 5.900.001 a 5.950.000	0,40%	0,80%	1,20%	1,60%	2,00%	2,40%	2,80%	3,19%	3,57%	3,95%
De 5.950.001 a 6.000.000	0,40%	0,80%	1,20%	1,60%	2,00%	2,40%	2,80%	3,20%	3,58%	3,96%
De 6.000.001 a 6.050.000	0,42%	0,82%	1,21%	1,61%	2,01%	2,41%	2,81%	3,21%	3,61%	3,97%
De 6.050.001 a 6.100.000	0,42%	0,83%	1,23%	1,63%	2,03%	2,42%	2,82%	3,22%	3,62%	3,97%
De 6.100.001 a 6.150.000	0,42%	0,84%	1,25%	1,64%	2,04%	2,44%	2,83%	3,23%	3,63%	3,97%
De 6.150.001 a 6.200.000	0,42%	0,84%	1,26%	1,66%	2,05%	2,45%	2,85%	3,24%	3,64%	3,96%
De 6.200.001 a 6.250.000	0,42%	0,84%	1,25%	1,67%	2,07%	2,46%	2,86%	3,25%	3,65%	3,95%
De 6.250.001 a 6.300.000	0,42%	0,83%	1,25%	1,67%	2,08%	2,47%	2,87%	3,26%	3,66%	3,94%
De 6.300.001 a 6.350.000	0,42%	0,83%	1,25%	1,66%	2,08%	2,48%	2,88%	3,27%	3,66%	3,93%
De 6.350.001 a 6.400.000	0,41%	0,83%	1,24%	1,66%	2,07%	2,49%	2,89%	3,28%	3,67%	3,92%
De 6.400.001 a 6.450.000	0,41%	0,83%	1,24%	1,66%	2,07%	2,48%	2,90%	3,29%	3,68%	3,92%
De 6.450.001 a 6.500.000	0,41%	0,83%	1,24%	1,65%	2,07%	2,48%	2,89%	3,30%	3,69%	3,91%
De 6.500.001 a 6.550.000	0,43%	0,84%	1,25%	1,67%	2,08%	2,49%	2,90%	3,31%	3,71%	3,91%
De 6.550.001 a 6.600.000	0,43%	0,86%	1,27%	1,68%	2,09%	2,50%	2,91%	3,32%	3,73%	3,92%
De 6.600.001 a 6.650.000	0,43%	0,87%	1,28%	1,69%	2,10%	2,51%	2,92%	3,33%	3,74%	3,93%
De 6.650.001 a 6.700.000	0,43%	0,86%	1,29%	1,70%	2,11%	2,52%	2,93%	3,34%	3,74%	3,93%
De 6.700.001 a 6.750.000	0,43%	0,86%	1,29%	1,72%	2,12%	2,53%	2,94%	3,35%	3,73%	3,92%
De 6.750.001 a 6.800.000	0,43%	0,86%	1,29%	1,72%	2,13%	2,54%	2,95%	3,36%	3,73%	3,91%
De 6.800.001 a 6.850.000	0,43%	0,86%	1,29%	1,71%	2,14%	2,55%	2,96%	3,36%	3,72%	3,90%
De 6.850.001 a 6.900.000	0,43%	0,86%	1,28%	1,71%	2,14%	2,56%	2,97%	3,37%	3,71%	3,90%
De 6.900.001 a 6.950.000	0,43%	0,85%	1,28%	1,71%	2,13%	2,56%	2,97%	3,38%	3,70%	3,89%
De 6.950.001 a 7.000.000	0,43%	0,85%	1,28%	1,70%	2,13%	2,55%	2,98%	3,39%	3,70%	3,88%
De 7.000.001 a 7.050.000	0,44%	0,86%	1,29%	1,71%	2,14%	2,56%	2,99%	3,41%	3,70%	3,89%
De 7.050.001 a 7.100.000	0,45%	0,88%	1,30%	1,73%	2,15%	2,57%	3,00%	3,42%	3,71%	3,90%
De 7.100.001 a 7.150.000	0,44%	0,89%	1,31%	1,74%	2,16%	2,58%	3,00%	3,43%	3,72%	3,90%
De 7.150.001 a 7.200.000	0,44%	0,89%	1,33%	1,75%	2,17%	2,59%	3,01%	3,43%	3,71%	3,91%
De 7.200.001 a 7.250.000	0,44%	0,88%	1,33%	1,76%	2,18%	2,60%	3,02%	3,44%	3,70%	3,91%
De 7.250.001 a 7.300.000	0,44%	0,88%	1,32%	1,77%	2,19%	2,61%	3,03%	3,45%	3,70%	3,90%
De 7.300.001 a 7.350.000	0,44%	0,88%	1,32%	1,76%	2,20%	2,62%	3,03%	3,45%	3,69%	3,89%
De 7.350.001 a 7.400.000	0,44%	0,88%	1,32%	1,76%	2,20%	2,62%	3,04%	3,46%	3,68%	3,89%
De 7.400.001 a 7.450.000	0,44%	0,88%	1,31%	1,75%	2,19%	2,63%	3,05%	3,46%	3,68%	3,88%
De 7.450.001 a 7.500.000	0,44%	0,87%	1,31%	1,75%	2,19%	2,62%	3,05%	3,47%	3,67%	3,87%
De 7.500.001 a 7.550.000	0,45%	0,89%	1,32%	1,76%	2,19%	2,63%	3,07%	3,48%	3,68%	3,88%
De 7.550.001 a 7.600.000	0,46%	0,90%	1,33%	1,77%	2,20%	2,64%	3,07%	3,48%	3,68%	3,89%
De 7.600.001 a 7.650.000	0,46%	0,91%	1,34%	1,78%	2,21%	2,65%	3,08%	3,48%	3,69%	3,89%
De 7.650.001 a 7.700.000	0,45%	0,91%	1,35%	1,79%	2,22%	2,65%	3,09%	3,48%	3,70%	3,90%

Nota: quan la quantia corresponent sigui inferior a 23.200 ptes. s'hi ha d'aplicar, quan sigui procedent, la deducció per matrimoni.

TAULA PER AL CÀLCUL DE LA DEDUCCIÓ VARIABLE DE L'IRPF CORRESPONENT AL PERIODE IMPOSITIU 1988

Proporció que el segon rendiment net positiu en ordre d'importància representa sobre la base imposable conjunta de la unitat familiar

Base imposable conjunta de la unitat familiar	De 10,01%	De 11,01%	De 12,01%	De 13,01%	De 14,01%	De 15,01%	De 16,01%	De 17,01%	De 18,01%	De 19,01%
	a 11,00%	a 12,00%	a 13,00%	a 14,00%	a 15,00%	a 16,00%	a 17,00%	a 18,00%	a 19,00%	a 20,00%
De 4.150.001 a 4.200.000	3,80%	4,14%	4,48%	4,82%	4,98%	5,06%	5,15%	5,22%	5,29%	5,36%
De 4.200.001 a 4.250.000	3,82%	4,15%	4,49%	4,83%	4,95%	5,04%	5,12%	5,21%	5,28%	5,34%
De 4.250.001 a 4.300.000	3,83%	4,17%	4,50%	4,83%	4,92%	5,01%	5,09%	5,18%	5,26%	5,33%
De 4.300.001 a 4.350.000	3,85%	4,18%	4,52%	4,80%	4,89%	4,98%	5,07%	5,15%	5,24%	5,32%
De 4.350.001 a 4.400.000	3,86%	4,19%	4,53%	4,77%	4,86%	4,95%	5,04%	5,13%	5,21%	5,30%
De 4.400.001 a 4.450.000	3,87%	4,20%	4,54%	4,74%	4,83%	4,92%	5,01%	5,10%	5,19%	5,27%
De 4.450.001 a 4.500.000	3,88%	4,21%	4,55%	4,72%	4,81%	4,89%	4,98%	5,07%	5,16%	5,25%
De 4.500.001 a 4.550.000	3,90%	4,25%	4,58%	4,72%	4,81%	4,89%	4,98%	5,07%	5,16%	5,25%
De 4.550.001 a 4.600.000	3,92%	4,27%	4,62%	4,72%	4,81%	4,89%	4,98%	5,07%	5,16%	5,24%
De 4.600.001 a 4.650.000	3,93%	4,28%	4,61%	4,72%	4,81%	4,89%	4,98%	5,07%	5,16%	5,24%
De 4.650.001 a 4.700.000	3,95%	4,30%	4,59%	4,70%	4,80%	4,89%	4,98%	5,07%	5,15%	5,24%
De 4.700.001 a 4.750.000	3,97%	4,32%	4,58%	4,68%	4,79%	4,89%	4,98%	5,07%	5,15%	5,24%
De 4.750.001 a 4.800.000	3,98%	4,33%	4,56%	4,66%	4,77%	4,88%	4,98%	5,06%	5,15%	5,24%
De 4.800.001 a 4.850.000	4,00%	4,34%	4,54%	4,65%	4,75%	4,86%	4,96%	5,06%	5,15%	5,24%
De 4.850.001 a 4.900.000	4,01%	4,36%	4,52%	4,63%	4,73%	4,84%	4,95%	5,05%	5,15%	5,23%
De 4.900.001 a 4.950.000	4,02%	4,37%	4,51%	4,61%	4,72%	4,82%	4,93%	5,03%	5,14%	5,23%
De 4.950.001 a 5.000.000	4,04%	4,38%	4,49%	4,59%	4,70%	4,81%	4,91%	5,02%	5,12%	5,23%
De 5.000.001 a 5.050.000	4,07%	4,39%	4,50%	4,60%	4,71%	4,81%	4,92%	5,02%	5,13%	5,23%
De 5.050.001 a 5.100.000	4,09%	4,40%	4,50%	4,61%	4,71%	4,82%	4,92%	5,03%	5,13%	5,23%
De 5.100.001 a 5.150.000	4,11%	4,39%	4,51%	4,61%	4,72%	4,82%	4,93%	5,03%	5,14%	5,24%
De 5.150.001 a 5.200.000	4,12%	4,38%	4,50%	4,62%	4,72%	4,83%	4,93%	5,04%	5,14%	5,24%
De 5.200.001 a 5.250.000	4,13%	4,36%	4,49%	4,62%	4,73%	4,83%	4,94%	5,04%	5,15%	5,24%
De 5.250.001 a 5.300.000	4,14%	4,35%	4,48%	4,60%	4,73%	4,84%	4,94%	5,05%	5,15%	5,24%
De 5.300.001 a 5.350.000	4,16%	4,33%	4,46%	4,59%	4,72%	4,84%	4,95%	5,05%	5,15%	5,25%
De 5.350.001 a 5.400.000	4,17%	4,32%	4,45%	4,58%	4,70%	4,83%	4,95%	5,05%	5,15%	5,25%
De 5.400.001 a 5.450.000	4,18%	4,31%	4,43%	4,56%	4,69%	4,82%	4,94%	5,06%	5,15%	5,25%
De 5.450.001 a 5.500.000	4,17%	4,29%	4,42%	4,55%	4,67%	4,80%	4,93%	5,06%	5,15%	5,25%
De 5.500.001 a 5.550.000	4,18%	4,30%	4,43%	4,56%	4,68%	4,81%	4,93%	5,06%	5,18%	5,27%
De 5.550.001 a 5.600.000	4,18%	4,31%	4,44%	4,56%	4,69%	4,81%	4,94%	5,07%	5,18%	5,29%
De 5.600.001 a 5.650.000	4,18%	4,32%	4,44%	4,57%	4,69%	4,82%	4,95%	5,07%	5,19%	5,30%
De 5.650.001 a 5.700.000	4,17%	4,32%	4,45%	4,58%	4,70%	4,83%	4,95%	5,07%	5,19%	5,31%
De 5.700.001 a 5.750.000	4,16%	4,31%	4,45%	4,58%	4,71%	4,83%	4,96%	5,08%	5,19%	5,31%
De 5.750.001 a 5.800.000	4,15%	4,30%	4,44%	4,59%	4,71%	4,84%	4,96%	5,08%	5,20%	5,31%
De 5.800.001 a 5.850.000	4,14%	4,28%	4,43%	4,58%	4,72%	4,84%	4,97%	5,08%	5,20%	5,31%
De 5.850.001 a 5.900.000	4,13%	4,27%	4,42%	4,57%	4,72%	4,85%	4,97%	5,09%	5,20%	5,32%
De 5.900.001 a 5.950.000	4,11%	4,26%	4,41%	4,56%	4,70%	4,85%	4,97%	5,09%	5,20%	5,32%
De 5.950.001 a 6.000.000	4,10%	4,25%	4,40%	4,54%	4,69%	4,84%	4,97%	5,09%	5,20%	5,32%
De 6.000.001 a 6.050.000	4,11%	4,26%	4,41%	4,55%	4,70%	4,85%	4,99%	5,11%	5,22%	5,34%
De 6.050.001 a 6.100.000	4,12%	4,27%	4,41%	4,56%	4,71%	4,85%	4,99%	5,13%	5,24%	5,36%
De 6.100.001 a 6.150.000	4,13%	4,27%	4,42%	4,57%	4,71%	4,86%	5,00%	5,13%	5,26%	5,38%
De 6.150.001 a 6.200.000	4,13%	4,28%	4,43%	4,57%	4,72%	4,86%	5,00%	5,14%	5,27%	5,40%
De 6.200.001 a 6.250.000	4,12%	4,29%	4,43%	4,58%	4,72%	4,87%	5,00%	5,14%	5,28%	5,41%
De 6.250.001 a 6.300.000	4,11%	4,28%	4,44%	4,58%	4,73%	4,87%	5,01%	5,14%	5,28%	5,42%
De 6.300.001 a 6.350.000	4,10%	4,27%	4,43%	4,59%	4,73%	4,88%	5,01%	5,15%	5,28%	5,42%
De 6.350.001 a 6.400.000	4,09%	4,26%	4,42%	4,59%	4,74%	4,88%	5,01%	5,15%	5,28%	5,42%
De 6.400.001 a 6.450.000	4,08%	4,25%	4,41%	4,58%	4,74%	4,88%	5,02%	5,15%	5,29%	5,42%
De 6.450.001 a 6.500.000	4,07%	4,24%	4,40%	4,57%	4,74%	4,88%	5,02%	5,15%	5,29%	5,42%
De 6.500.001 a 6.550.000	4,08%	4,25%	4,41%	4,58%	4,74%	4,90%	5,04%	5,17%	5,31%	5,44%
De 6.550.001 a 6.600.000	4,09%	4,25%	4,42%	4,58%	4,75%	4,91%	5,06%	5,19%	5,32%	5,46%
De 6.600.001 a 6.650.000	4,09%	4,26%	4,42%	4,59%	4,75%	4,91%	5,07%	5,21%	5,34%	5,48%
De 6.650.001 a 6.700.000	4,10%	4,27%	4,43%	4,60%	4,76%	4,92%	5,07%	5,22%	5,36%	5,49%
De 6.700.001 a 6.750.000	4,11%	4,27%	4,44%	4,60%	4,76%	4,92%	5,07%	5,23%	5,37%	5,51%
De 6.750.001 a 6.800.000	4,10%	4,28%	4,44%	4,61%	4,77%	4,92%	5,08%	5,23%	5,39%	5,52%
De 6.800.001 a 6.850.000	4,09%	4,28%	4,45%	4,61%	4,77%	4,93%	5,08%	5,23%	5,39%	5,54%
De 6.850.001 a 6.900.000	4,08%	4,27%	4,45%	4,62%	4,77%	4,93%	5,08%	5,24%	5,39%	5,55%
De 6.900.001 a 6.950.000	4,07%	4,26%	4,44%	4,62%	4,78%	4,93%	5,08%	5,24%	5,39%	5,55%
De 6.950.001 a 7.000.000	4,06%	4,25%	4,43%	4,62%	4,78%	4,93%	5,09%	5,24%	5,39%	5,55%
De 7.000.001 a 7.050.000	4,07%	4,26%	4,44%	4,62%	4,80%	4,95%	5,10%	5,26%	5,41%	5,56%
De 7.050.001 a 7.100.000	4,08%	4,26%	4,45%	4,63%	4,80%	4,97%	5,12%	5,27%	5,43%	5,58%
De 7.100.001 a 7.150.000	4,09%	4,27%	4,45%	4,63%	4,81%	4,98%	5,14%	5,29%	5,44%	5,59%
De 7.150.001 a 7.200.000	4,09%	4,27%	4,46%	4,64%	4,81%	4,99%	5,15%	5,30%	5,46%	5,61%
De 7.200.001 a 7.250.000	4,10%	4,28%	4,46%	4,64%	4,82%	4,99%	5,16%	5,32%	5,47%	5,62%
De 7.250.001 a 7.300.000	4,10%	4,28%	4,47%	4,65%	4,82%	4,99%	5,16%	5,33%	5,49%	5,64%
De 7.300.001 a 7.350.000	4,10%	4,29%	4,47%	4,65%	4,82%	4,99%	5,17%	5,34%	5,50%	5,65%
De 7.350.001 a 7.400.000	4,09%	4,29%	4,48%	4,65%	4,82%	5,00%	5,17%	5,34%	5,51%	5,66%
De 7.400.001 a 7.450.000	4,08%	4,28%	4,48%	4,65%	4,83%	5,00%	5,17%	5,34%	5,51%	5,67%
De 7.450.001 a 7.500.000	4,07%	4,27%	4,48%	4,66%	4,83%	5,00%	5,17%	5,34%	5,51%	5,69%
De 7.500.001 a 7.550.000	4,08%	4,28%	4,48%	4,67%	4,84%	5,02%	5,19%	5,36%	5,53%	5,70%
De 7.550.001 a 7.600.000	4,09%	4,29%	4,49%	4,68%	4,86%	5,03%	5,20%	5,37%	5,54%	5,71%
De 7.600.001 a 7.650.000	4,09%	4,29%	4,49%	4,68%	4,87%	5,05%	5,22%	5,39%	5,56%	5,72%
De 7.650.001 a 7.700.000	4,10%	4,30%	4,50%	4,69%	4,88%	5,06%	5,23%	5,40%	5,57%	5,73%

Nota: quan la quantia corresponent sigui inferior a 23.200 ptes. s'hi ha d'aplicar, quan sigui procedent, la deducció per matrimoni.

TAULA PER AL CÀLCUL DE LA DEDUCCIÓ VARIABLE DE L'IRPF CORRESPONENT AL PERÍODE IMPOSITIU 1988

Proporció que el segon rendiment net positiu en ordre d'importància representa sobre la base imposable conjunta de la unitat familiar

Base imposable conjunta de la unitat familiar	De 20,01X	De 21,01X	De 22,01X	De 23,01X	De 24,01X	De 25,01X	De 26,01X	De 27,01X	De 28,01X	De 29,01X
	a 21,00X	a 22,00X	a 23,00X	a 24,00X	a 25,00X	a 26,00X	a 27,00X	a 28,00X	a 29,00X	a 30,00X
De 4.150.001 a 4.200.000	5,43X	5,49X	5,56X	5,63X	5,69X	5,75X	5,81X	5,87X	5,92X	5,96X
De 4.200.001 a 4.250.000	5,41X	5,48X	5,55X	5,62X	5,68X	5,74X	5,80X	5,85X	5,91X	5,96X
De 4.250.001 a 4.300.000	5,40X	5,47X	5,54X	5,60X	5,66X	5,72X	5,78X	5,84X	5,90X	5,96X
De 4.300.001 a 4.350.000	5,39X	5,46X	5,53X	5,59X	5,65X	5,71X	5,77X	5,83X	5,88X	5,94X
De 4.350.001 a 4.400.000	5,38X	5,45X	5,52X	5,57X	5,63X	5,69X	5,75X	5,81X	5,87X	5,93X
De 4.400.001 a 4.450.000	5,36X	5,44X	5,50X	5,56X	5,62X	5,68X	5,74X	5,80X	5,86X	5,91X
De 4.450.001 a 4.500.000	5,33X	5,42X	5,49X	5,55X	5,61X	5,66X	5,72X	5,78X	5,84X	5,90X
De 4.500.001 a 4.550.000	5,33X	5,42X	5,50X	5,56X	5,62X	5,68X	5,74X	5,79X	5,85X	5,91X
De 4.550.001 a 4.600.000	5,33X	5,42X	5,50X	5,57X	5,63X	5,69X	5,75X	5,81X	5,86X	5,92X
De 4.600.001 a 4.650.000	5,33X	5,41X	5,49X	5,57X	5,64X	5,70X	5,76X	5,82X	5,88X	5,93X
De 4.650.001 a 4.700.000	5,33X	5,41X	5,49X	5,56X	5,64X	5,71X	5,77X	5,83X	5,89X	5,94X
De 4.700.001 a 4.750.000	5,33X	5,41X	5,48X	5,56X	5,64X	5,72X	5,78X	5,84X	5,90X	5,95X
De 4.750.001 a 4.800.000	5,32X	5,40X	5,48X	5,56X	5,63X	5,71X	5,79X	5,85X	5,91X	5,96X
De 4.800.001 a 4.850.000	5,32X	5,40X	5,47X	5,55X	5,63X	5,70X	5,78X	5,86X	5,91X	5,97X
De 4.850.001 a 4.900.000	5,31X	5,39X	5,47X	5,55X	5,62X	5,70X	5,78X	5,85X	5,92X	5,98X
De 4.900.001 a 4.950.000	5,31X	5,39X	5,46X	5,54X	5,62X	5,69X	5,77X	5,85X	5,92X	5,99X
De 4.950.001 a 5.000.000	5,30X	5,38X	5,46X	5,53X	5,61X	5,69X	5,76X	5,84X	5,92X	6,00X
De 5.000.001 a 5.050.000	5,32X	5,40X	5,48X	5,55X	5,63X	5,71X	5,78X	5,86X	5,94X	6,01X
De 5.050.001 a 5.100.000	5,33X	5,42X	5,49X	5,57X	5,65X	5,72X	5,80X	5,88X	5,95X	6,02X
De 5.100.001 a 5.150.000	5,33X	5,43X	5,51X	5,59X	5,66X	5,74X	5,82X	5,89X	5,97X	6,04X
De 5.150.001 a 5.200.000	5,33X	5,43X	5,53X	5,60X	5,68X	5,75X	5,83X	5,91X	5,98X	6,05X
De 5.200.001 a 5.250.000	5,34X	5,43X	5,53X	5,62X	5,69X	5,77X	5,85X	5,92X	5,99X	6,06X
De 5.250.001 a 5.300.000	5,34X	5,43X	5,53X	5,62X	5,71X	5,78X	5,86X	5,94X	6,00X	6,07X
De 5.300.001 a 5.350.000	5,34X	5,43X	5,53X	5,62X	5,72X	5,80X	5,87X	5,95X	6,02X	6,08X
De 5.350.001 a 5.400.000	5,34X	5,44X	5,53X	5,62X	5,72X	5,81X	5,89X	5,96X	6,03X	6,09X
De 5.400.001 a 5.450.000	5,34X	5,44X	5,53X	5,62X	5,72X	5,81X	5,90X	5,97X	6,04X	6,10X
De 5.450.001 a 5.500.000	5,34X	5,44X	5,53X	5,62X	5,72X	5,81X	5,91X	5,98X	6,05X	6,11X
De 5.500.001 a 5.550.000	5,36X	5,46X	5,55X	5,65X	5,74X	5,83X	5,93X	6,01X	6,07X	6,14X
De 5.550.001 a 5.600.000	5,38X	5,48X	5,57X	5,67X	5,76X	5,85X	5,94X	6,01X	6,10X	6,17X
De 5.600.001 a 5.650.000	5,40X	5,50X	5,59X	5,68X	5,78X	5,87X	5,96X	6,04X	6,13X	6,20X
De 5.650.001 a 5.700.000	5,42X	5,52X	5,61X	5,70X	5,80X	5,89X	5,98X	6,06X	6,14X	6,22X
De 5.700.001 a 5.750.000	5,43X	5,54X	5,63X	5,72X	5,81X	5,91X	5,99X	6,07X	6,16X	6,24X
De 5.750.001 a 5.800.000	5,43X	5,54X	5,65X	5,74X	5,83X	5,92X	6,01X	6,09X	6,17X	6,26X
De 5.800.001 a 5.850.000	5,43X	5,55X	5,66X	5,75X	5,85X	5,94X	6,02X	6,10X	6,19X	6,27X
De 5.850.001 a 5.900.000	5,43X	5,55X	5,66X	5,77X	5,86X	5,95X	6,03X	6,12X	6,20X	6,28X
De 5.900.001 a 5.950.000	5,43X	5,55X	5,66X	5,78X	5,88X	5,96X	6,05X	6,13X	6,21X	6,29X
De 5.950.001 a 6.000.000	5,43X	5,55X	5,66X	5,78X	5,89X	5,98X	6,06X	6,14X	6,22X	6,31X
De 6.000.001 a 6.050.000	5,45X	5,57X	5,68X	5,80X	5,91X	6,01X	6,09X	6,17X	6,25X	6,34X
De 6.050.001 a 6.100.000	5,47X	5,59X	5,70X	5,82X	5,93X	6,03X	6,12X	6,20X	6,28X	6,37X
De 6.100.001 a 6.150.000	5,49X	5,61X	5,72X	5,83X	5,94X	6,05X	6,15X	6,23X	6,31X	6,39X
De 6.150.001 a 6.200.000	5,51X	5,62X	5,74X	5,85X	5,96X	6,06X	6,17X	6,26X	6,34X	6,42X
De 6.200.001 a 6.250.000	5,53X	5,64X	5,75X	5,87X	5,97X	6,08X	6,18X	6,28X	6,37X	6,45X
De 6.250.001 a 6.300.000	5,54X	5,66X	5,77X	5,88X	5,99X	6,09X	6,19X	6,30X	6,39X	6,47X
De 6.300.001 a 6.350.000	5,55X	5,67X	5,79X	5,89X	6,00X	6,10X	6,21X	6,31X	6,41X	6,50X
De 6.350.001 a 6.400.000	5,55X	5,69X	5,80X	5,91X	6,01X	6,12X	6,22X	6,32X	6,43X	6,52X
De 6.400.001 a 6.450.000	5,56X	5,69X	5,81X	5,92X	6,02X	6,13X	6,23X	6,33X	6,44X	6,54X
De 6.450.001 a 6.500.000	5,56X	5,69X	5,83X	5,93X	6,04X	6,14X	6,24X	6,35X	6,45X	6,55X
De 6.500.001 a 6.550.000	5,58X	5,71X	5,84X	5,96X	6,06X	6,17X	6,27X	6,37X	6,48X	6,58X
De 6.550.001 a 6.600.000	5,59X	5,73X	5,86X	5,98X	6,09X	6,19X	6,30X	6,40X	6,50X	6,61X
De 6.600.001 a 6.650.000	5,61X	5,74X	5,87X	6,00X	6,12X	6,22X	6,32X	6,43X	6,53X	6,63X
De 6.650.001 a 6.700.000	5,63X	5,76X	5,89X	6,01X	6,14X	6,25X	6,35X	6,45X	6,55X	6,65X
De 6.700.001 a 6.750.000	5,64X	5,77X	5,90X	6,02X	6,15X	6,27X	6,37X	6,48X	6,58X	6,68X
De 6.750.001 a 6.800.000	5,66X	5,79X	5,91X	6,04X	6,16X	6,29X	6,40X	6,50X	6,60X	6,70X
De 6.800.001 a 6.850.000	5,67X	5,80X	5,93X	6,05X	6,17X	6,30X	6,42X	6,52X	6,62X	6,72X
De 6.850.001 a 6.900.000	5,68X	5,81X	5,94X	6,06X	6,18X	6,31X	6,43X	6,54X	6,65X	6,74X
De 6.900.001 a 6.950.000	5,70X	5,83X	5,95X	6,07X	6,20X	6,32X	6,44X	6,56X	6,67X	6,78X
De 6.950.001 a 7.000.000	5,70X	5,84X	5,96X	6,08X	6,21X	6,33X	6,45X	6,57X	6,68X	6,78X
De 7.000.001 a 7.050.000	5,72X	5,86X	5,99X	6,11X	6,23X	6,35X	6,48X	6,60X	6,72X	6,81X
De 7.050.001 a 7.100.000	5,73X	5,88X	6,01X	6,13X	6,26X	6,38X	6,50X	6,62X	6,74X	6,84X
De 7.100.001 a 7.150.000	5,75X	5,89X	6,03X	6,16X	6,28X	6,40X	6,52X	6,65X	6,76X	6,87X
De 7.150.001 a 7.200.000	5,76X	5,90X	6,05X	6,18X	6,30X	6,43X	6,55X	6,67X	6,78X	6,89X
De 7.200.001 a 7.250.000	5,77X	5,92X	6,06X	6,20X	6,33X	6,45X	6,57X	6,69X	6,80X	6,91X
De 7.250.001 a 7.300.000	5,78X	5,93X	6,07X	6,21X	6,35X	6,47X	6,59X	6,71X	6,82X	6,93X
De 7.300.001 a 7.350.000	5,80X	5,94X	6,08X	6,22X	6,37X	6,49X	6,61X	6,72X	6,84X	6,95X
De 7.350.001 a 7.400.000	5,81X	5,95X	6,09X	6,23X	6,38X	6,51X	6,63X	6,74X	6,86X	6,97X
De 7.400.001 a 7.450.000	5,82X	5,96X	6,10X	6,24X	6,38X	6,53X	6,65X	6,76X	6,87X	6,98X
De 7.450.001 a 7.500.000	5,83X	5,97X	6,11X	6,25X	6,39X	6,53X	6,67X	6,78X	6,89X	7,00X
De 7.500.001 a 7.550.000	5,85X	5,99X	6,13X	6,27X	6,42X	6,56X	6,69X	6,81X	6,92X	7,03X
De 7.550.001 a 7.600.000	5,87X	6,02X	6,16X	6,30X	6,44X	6,58X	6,71X	6,84X	6,95X	7,06X
De 7.600.001 a 7.650.000	5,89X	6,04X	6,18X	6,32X	6,46X	6,60X	6,73X	6,86X	6,98X	7,09X
De 7.650.001 a 7.700.000	5,90X	6,06X	6,20X	6,34X	6,48X	6,62X	6,75X	6,88X	7,01X	7,12X

Nota: quan la quantia corresponent sigui inferior a 23.200 ptes. s'hi ha d'aplicar, quan sigui procedent, la deducció per matrimoni.

TAULA PER AL CÀLCUL DE LA DEDUCCIÓ VARIABLE DE L'IRPF CORRESPONENT AL PERIODE IMPOSITIU 1988

Proporció que el segon rendiment net positiu en ordre d'importància representa sobre la base imposable conjunta de la unitat familiar

Base imposable conjunta de la unitat familiar	De	De	De	De	De	De	De	De	De	De
	30,01% a 31,00%	31,01% a 32,00%	32,01% a 33,00%	33,01% a 34,00%	34,01% a 35,00%	35,01% a 36,00%	36,01% a 37,00%	37,01% a 38,00%	38,01% a 39,00%	39,01% a 40,00%
De 4.150.001 a 4.200.000	6,00%	6,04%	6,08%	6,12%	6,16%	6,20%	6,23%	6,26%	6,28%	6,31%
De 4.200.001 a 4.250.000	6,00%	6,04%	6,08%	6,12%	6,16%	6,19%	6,22%	6,25%	6,28%	6,31%
De 4.250.001 a 4.300.000	6,00%	6,04%	6,08%	6,12%	6,16%	6,19%	6,22%	6,25%	6,28%	6,31%
De 4.300.001 a 4.350.000	6,00%	6,04%	6,08%	6,12%	6,16%	6,19%	6,22%	6,24%	6,27%	6,30%
De 4.350.001 a 4.400.000	5,99%	6,04%	6,08%	6,12%	6,15%	6,18%	6,21%	6,24%	6,27%	6,30%
De 4.400.001 a 4.450.000	5,97%	6,03%	6,08%	6,12%	6,15%	6,18%	6,21%	6,24%	6,27%	6,30%
De 4.450.001 a 4.500.000	5,96%	6,02%	6,08%	6,11%	6,14%	6,17%	6,20%	6,23%	6,26%	6,29%
De 4.500.001 a 4.550.000	5,97%	6,03%	6,09%	6,14%	6,17%	6,20%	6,23%	6,25%	6,28%	6,31%
De 4.550.001 a 4.600.000	5,98%	6,04%	6,09%	6,14%	6,19%	6,22%	6,25%	6,28%	6,31%	6,33%
De 4.600.001 a 4.650.000	5,99%	6,05%	6,10%	6,15%	6,20%	6,24%	6,27%	6,30%	6,33%	6,35%
De 4.650.001 a 4.700.000	6,00%	6,06%	6,11%	6,16%	6,21%	6,25%	6,29%	6,32%	6,35%	6,37%
De 4.700.001 a 4.750.000	6,01%	6,07%	6,11%	6,16%	6,21%	6,26%	6,31%	6,33%	6,36%	6,39%
De 4.750.001 a 4.800.000	6,02%	6,07%	6,12%	6,17%	6,22%	6,27%	6,31%	6,35%	6,38%	6,41%
De 4.800.001 a 4.850.000	6,03%	6,08%	6,13%	6,18%	6,22%	6,27%	6,32%	6,37%	6,40%	6,43%
De 4.850.001 a 4.900.000	6,03%	6,08%	6,13%	6,18%	6,23%	6,28%	6,32%	6,37%	6,42%	6,44%
De 4.900.001 a 4.950.000	6,04%	6,09%	6,13%	6,18%	6,23%	6,28%	6,33%	6,38%	6,42%	6,46%
De 4.950.001 a 5.000.000	6,04%	6,09%	6,14%	6,19%	6,23%	6,28%	6,33%	6,38%	6,43%	6,47%
De 5.000.001 a 5.050.000	6,07%	6,12%	6,17%	6,21%	6,26%	6,31%	6,36%	6,41%	6,45%	6,50%
De 5.050.001 a 5.100.000	6,09%	6,14%	6,19%	6,24%	6,29%	6,34%	6,38%	6,43%	6,48%	6,52%
De 5.100.001 a 5.150.000	6,10%	6,17%	6,22%	6,27%	6,31%	6,36%	6,41%	6,46%	6,50%	6,54%
De 5.150.001 a 5.200.000	6,11%	6,18%	6,24%	6,29%	6,34%	6,38%	6,43%	6,48%	6,52%	6,56%
De 5.200.001 a 5.250.000	6,13%	6,19%	6,26%	6,31%	6,36%	6,41%	6,46%	6,50%	6,54%	6,58%
De 5.250.001 a 5.300.000	6,14%	6,20%	6,27%	6,34%	6,38%	6,43%	6,48%	6,52%	6,56%	6,60%
De 5.300.001 a 5.350.000	6,15%	6,21%	6,28%	6,35%	6,40%	6,45%	6,50%	6,54%	6,58%	6,62%
De 5.350.001 a 5.400.000	6,16%	6,22%	6,29%	6,36%	6,42%	6,47%	6,52%	6,56%	6,60%	6,63%
De 5.400.001 a 5.450.000	6,17%	6,23%	6,30%	6,37%	6,43%	6,49%	6,54%	6,57%	6,61%	6,65%
De 5.450.001 a 5.500.000	6,18%	6,24%	6,31%	6,37%	6,44%	6,51%	6,55%	6,59%	6,63%	6,67%
De 5.500.001 a 5.550.000	6,21%	6,27%	6,34%	6,40%	6,47%	6,53%	6,59%	6,63%	6,66%	6,70%
De 5.550.001 a 5.600.000	6,23%	6,30%	6,37%	6,43%	6,50%	6,56%	6,62%	6,66%	6,70%	6,74%
De 5.600.001 a 5.650.000	6,26%	6,33%	6,39%	6,46%	6,52%	6,58%	6,64%	6,69%	6,73%	6,77%
De 5.650.001 a 5.700.000	6,29%	6,35%	6,42%	6,48%	6,55%	6,61%	6,66%	6,72%	6,77%	6,80%
De 5.700.001 a 5.750.000	6,31%	6,38%	6,44%	6,51%	6,57%	6,63%	6,68%	6,74%	6,80%	6,84%
De 5.750.001 a 5.800.000	6,34%	6,40%	6,47%	6,53%	6,59%	6,65%	6,71%	6,76%	6,82%	6,87%
De 5.800.001 a 5.850.000	6,35%	6,43%	6,49%	6,56%	6,62%	6,67%	6,73%	6,78%	6,84%	6,89%
De 5.850.001 a 5.900.000	6,37%	6,45%	6,52%	6,58%	6,64%	6,69%	6,75%	6,80%	6,86%	6,91%
De 5.900.001 a 5.950.000	6,38%	6,46%	6,54%	6,60%	6,66%	6,71%	6,77%	6,82%	6,88%	6,93%
De 5.950.001 a 6.000.000	6,39%	6,47%	6,55%	6,62%	6,67%	6,73%	6,78%	6,84%	6,89%	6,95%
De 6.000.001 a 6.050.000	6,42%	6,50%	6,58%	6,66%	6,71%	6,77%	6,82%	6,88%	6,93%	6,99%
De 6.050.001 a 6.100.000	6,45%	6,53%	6,61%	6,68%	6,75%	6,80%	6,86%	6,91%	6,97%	7,02%
De 6.100.001 a 6.150.000	6,48%	6,56%	6,64%	6,71%	6,78%	6,84%	6,89%	6,95%	7,00%	7,05%
De 6.150.001 a 6.200.000	6,50%	6,59%	6,66%	6,73%	6,81%	6,87%	6,92%	6,98%	7,03%	7,09%
De 6.200.001 a 6.250.000	6,53%	6,61%	6,68%	6,76%	6,83%	6,90%	6,96%	7,01%	7,07%	7,12%
De 6.250.001 a 6.300.000	6,56%	6,63%	6,71%	6,78%	6,85%	6,92%	6,99%	7,04%	7,10%	7,15%
De 6.300.001 a 6.350.000	6,58%	6,66%	6,73%	6,80%	6,87%	6,95%	7,02%	7,07%	7,13%	7,17%
De 6.350.001 a 6.400.000	6,60%	6,68%	6,75%	6,82%	6,90%	6,97%	7,04%	7,10%	7,16%	7,19%
De 6.400.001 a 6.450.000	6,63%	6,70%	6,77%	6,84%	6,92%	6,99%	7,06%	7,13%	7,18%	7,22%
De 6.450.001 a 6.500.000	6,65%	6,72%	6,79%	6,86%	6,94%	7,01%	7,08%	7,15%	7,20%	7,24%
De 6.500.001 a 6.550.000	6,68%	6,76%	6,83%	6,90%	6,97%	7,04%	7,11%	7,19%	7,24%	7,28%
De 6.550.001 a 6.600.000	6,70%	6,79%	6,86%	6,93%	7,01%	7,08%	7,15%	7,22%	7,27%	7,32%
De 6.600.001 a 6.650.000	6,73%	6,82%	6,90%	6,97%	7,04%	7,11%	7,18%	7,25%	7,30%	7,35%
De 6.650.001 a 6.700.000	6,75%	6,84%	6,93%	7,00%	7,07%	7,14%	7,22%	7,27%	7,33%	7,38%
De 6.700.001 a 6.750.000	6,77%	6,86%	6,96%	7,03%	7,11%	7,18%	7,25%	7,30%	7,35%	7,41%
De 6.750.001 a 6.800.000	6,79%	6,88%	6,98%	7,07%	7,14%	7,21%	7,27%	7,33%	7,38%	7,43%
De 6.800.001 a 6.850.000	6,81%	6,90%	7,00%	7,09%	7,17%	7,24%	7,30%	7,35%	7,41%	7,46%
De 6.850.001 a 6.900.000	6,83%	6,92%	7,02%	7,11%	7,20%	7,27%	7,32%	7,38%	7,43%	7,48%
De 6.900.001 a 6.950.000	6,85%	6,94%	7,03%	7,13%	7,22%	7,29%	7,35%	7,40%	7,45%	7,51%
De 6.950.001 a 7.000.000	6,87%	6,96%	7,05%	7,14%	7,24%	7,32%	7,37%	7,42%	7,48%	7,53%
De 7.000.001 a 7.050.000	6,90%	6,99%	7,09%	7,18%	7,27%	7,35%	7,41%	7,46%	7,51%	7,57%
De 7.050.001 a 7.100.000	6,93%	7,03%	7,12%	7,21%	7,30%	7,38%	7,44%	7,50%	7,55%	7,60%
De 7.100.001 a 7.150.000	6,97%	7,06%	7,15%	7,24%	7,33%	7,41%	7,48%	7,53%	7,59%	7,64%
De 7.150.001 a 7.200.000	7,00%	7,09%	7,18%	7,27%	7,36%	7,43%	7,50%	7,57%	7,62%	7,67%
De 7.200.001 a 7.250.000	7,03%	7,12%	7,21%	7,30%	7,38%	7,45%	7,53%	7,60%	7,65%	7,70%
De 7.250.001 a 7.300.000	7,04%	7,15%	7,24%	7,33%	7,41%	7,48%	7,55%	7,63%	7,69%	7,74%
De 7.300.001 a 7.350.000	7,06%	7,17%	7,26%	7,35%	7,43%	7,50%	7,57%	7,65%	7,72%	7,77%
De 7.350.001 a 7.400.000	7,08%	7,19%	7,29%	7,38%	7,45%	7,52%	7,60%	7,67%	7,74%	7,80%
De 7.400.001 a 7.450.000	7,10%	7,21%	7,32%	7,40%	7,47%	7,55%	7,62%	7,69%	7,76%	7,83%
De 7.450.001 a 7.500.000	7,11%	7,22%	7,33%	7,42%	7,49%	7,57%	7,64%	7,71%	7,78%	7,86%
De 7.500.001 a 7.550.000	7,14%	7,25%	7,36%	7,46%	7,53%	7,60%	7,67%	7,75%	7,82%	7,89%
De 7.550.001 a 7.600.000	7,17%	7,28%	7,39%	7,48%	7,56%	7,63%	7,71%	7,78%	7,85%	7,91%
De 7.600.001 a 7.650.000	7,20%	7,31%	7,41%	7,51%	7,59%	7,67%	7,74%	7,81%	7,88%	7,94%
De 7.650.001 a 7.700.000	7,23%	7,34%	7,44%	7,53%	7,62%	7,70%	7,77%	7,84%	7,91%	7,97%

Nota: quan la quantia corresponent sigui inferior a 23.200 ptes. s'hi ha d'aplicar, quan sigui procedent, la deducció per matrimoni.

TAULA PER AL CÀLCUL DE LA DEDUCCIÓ VARIABLE DE L'IRPF CORRESPONENT AL PERÍODE IMPOSITIU 1988

Proporció que el segon rendiment net positiu en ordre d'importància representa sobre la base imposable conjunta de la unitat familiar

Base imposable conjunta de la unitat familiar	De	De	De	De	De	De	De	De	De	De
	40,01%	41,01%	42,01%	43,01%	44,01%	45,01%	46,01%	47,01%	48,01%	49,01%
	a	a	a	a	a	a	a	a	a	a
	41,00%	42,00%	43,00%	44,00%	45,00%	46,00%	47,00%	48,00%	49,00%	50,00%
De 4.150.001 a 4.200.000	6,33%	6,34%	6,35%	6,36%	6,37%	6,38%	6,39%	6,40%	6,40%	6,40%
De 4.200.001 a 4.250.000	6,34%	6,35%	6,36%	6,37%	6,38%	6,39%	6,40%	6,40%	6,40%	6,40%
De 4.250.001 a 4.300.000	6,34%	6,36%	6,37%	6,38%	6,39%	6,40%	6,41%	6,41%	6,41%	6,41%
De 4.300.001 a 4.350.000	6,33%	6,36%	6,38%	6,39%	6,40%	6,41%	6,41%	6,41%	6,41%	6,41%
De 4.350.001 a 4.400.000	6,33%	6,36%	6,39%	6,40%	6,41%	6,42%	6,42%	6,42%	6,42%	6,42%
De 4.400.001 a 4.450.000	6,33%	6,35%	6,38%	6,41%	6,42%	6,42%	6,42%	6,42%	6,42%	6,42%
De 4.450.001 a 4.500.000	6,32%	6,35%	6,38%	6,41%	6,42%	6,42%	6,42%	6,42%	6,42%	6,42%
De 4.500.001 a 4.550.000	6,34%	6,37%	6,40%	6,43%	6,45%	6,45%	6,45%	6,45%	6,45%	6,45%
De 4.550.001 a 4.600.000	6,36%	6,39%	6,42%	6,45%	6,47%	6,48%	6,48%	6,48%	6,48%	6,48%
De 4.600.001 a 4.650.000	6,38%	6,41%	6,44%	6,46%	6,48%	6,50%	6,51%	6,51%	6,51%	6,51%
De 4.650.001 a 4.700.000	6,40%	6,43%	6,46%	6,48%	6,50%	6,52%	6,53%	6,53%	6,53%	6,53%
De 4.700.001 a 4.750.000	6,42%	6,45%	6,47%	6,49%	6,51%	6,53%	6,53%	6,53%	6,53%	6,53%
De 4.750.001 a 4.800.000	6,44%	6,47%	6,48%	6,50%	6,52%	6,54%	6,56%	6,58%	6,58%	6,58%
De 4.800.001 a 4.850.000	6,46%	6,48%	6,50%	6,52%	6,54%	6,56%	6,57%	6,59%	6,60%	6,60%
De 4.850.001 a 4.900.000	6,47%	6,49%	6,51%	6,53%	6,55%	6,57%	6,57%	6,59%	6,61%	6,63%
De 4.900.001 a 4.950.000	6,48%	6,50%	6,52%	6,54%	6,56%	6,58%	6,60%	6,62%	6,64%	6,65%
De 4.950.001 a 5.000.000	6,49%	6,51%	6,53%	6,55%	6,57%	6,59%	6,61%	6,63%	6,65%	6,67%
De 5.000.001 a 5.050.000	6,53%	6,55%	6,57%	6,59%	6,60%	6,62%	6,64%	6,66%	6,68%	6,69%
De 5.050.001 a 5.100.000	6,56%	6,58%	6,60%	6,62%	6,64%	6,66%	6,68%	6,69%	6,71%	6,71%
De 5.100.001 a 5.150.000	6,58%	6,61%	6,63%	6,65%	6,67%	6,69%	6,71%	6,69%	6,74%	6,74%
De 5.150.001 a 5.200.000	6,60%	6,64%	6,66%	6,68%	6,70%	6,72%	6,74%	6,76%	6,76%	6,76%
De 5.200.001 a 5.250.000	6,62%	6,66%	6,69%	6,71%	6,73%	6,75%	6,77%	6,78%	6,78%	6,78%
De 5.250.001 a 5.300.000	6,64%	6,67%	6,71%	6,74%	6,76%	6,78%	6,80%	6,80%	6,80%	6,80%
De 5.300.001 a 5.350.000	6,65%	6,69%	6,73%	6,77%	6,78%	6,80%	6,82%	6,82%	6,82%	6,82%
De 5.350.001 a 5.400.000	6,67%	6,71%	6,75%	6,78%	6,81%	6,83%	6,84%	6,84%	6,84%	6,84%
De 5.400.001 a 5.450.000	6,69%	6,73%	6,76%	6,80%	6,84%	6,85%	6,85%	6,85%	6,85%	6,85%
De 5.450.001 a 5.500.000	6,70%	6,74%	6,78%	6,82%	6,85%	6,87%	6,87%	6,87%	6,87%	6,87%
De 5.500.001 a 5.550.000	6,74%	6,78%	6,81%	6,85%	6,89%	6,91%	6,91%	6,91%	6,91%	6,91%
De 5.550.001 a 5.600.000	6,77%	6,81%	6,85%	6,89%	6,92%	6,94%	6,94%	6,94%	6,94%	6,94%
De 5.600.001 a 5.650.000	6,81%	6,85%	6,88%	6,92%	6,94%	6,96%	6,98%	6,98%	6,98%	6,98%
De 5.650.001 a 5.700.000	6,84%	6,88%	6,92%	6,95%	6,97%	6,99%	7,01%	7,01%	7,01%	7,01%
De 5.700.001 a 5.750.000	6,87%	6,91%	6,95%	6,97%	6,99%	7,01%	7,03%	7,05%	7,05%	7,05%
De 5.750.001 a 5.800.000	6,90%	6,94%	6,98%	7,00%	7,02%	7,03%	7,05%	7,07%	7,08%	7,08%
De 5.800.001 a 5.850.000	6,93%	6,97%	7,00%	7,02%	7,04%	7,06%	7,08%	7,08%	7,11%	7,11%
De 5.850.001 a 5.900.000	6,96%	7,00%	7,02%	7,04%	7,06%	7,08%	7,10%	7,12%	7,13%	7,14%
De 5.900.001 a 5.950.000	6,99%	7,03%	7,05%	7,06%	7,08%	7,10%	7,12%	7,12%	7,16%	7,17%
De 5.950.001 a 6.000.000	7,00%	7,05%	7,07%	7,08%	7,10%	7,12%	7,14%	7,16%	7,18%	7,19%
De 6.000.001 a 6.050.000	7,04%	7,08%	7,10%	7,12%	7,14%	7,16%	7,18%	7,20%	7,21%	7,22%
De 6.050.001 a 6.100.000	7,08%	7,11%	7,14%	7,16%	7,18%	7,20%	7,21%	7,23%	7,25%	7,25%
De 6.100.001 a 6.150.000	7,10%	7,14%	7,18%	7,20%	7,21%	7,23%	7,25%	7,27%	7,28%	7,28%
De 6.150.001 a 6.200.000	7,13%	7,17%	7,20%	7,23%	7,25%	7,27%	7,29%	7,30%	7,31%	7,31%
De 6.200.001 a 6.250.000	7,16%	7,19%	7,23%	7,27%	7,28%	7,30%	7,32%	7,34%	7,34%	7,34%
De 6.250.001 a 6.300.000	7,18%	7,22%	7,25%	7,29%	7,32%	7,34%	7,35%	7,36%	7,36%	7,36%
De 6.300.001 a 6.350.000	7,21%	7,24%	7,28%	7,31%	7,35%	7,37%	7,39%	7,39%	7,39%	7,39%
De 6.350.001 a 6.400.000	7,23%	7,27%	7,30%	7,34%	7,37%	7,40%	7,41%	7,41%	7,41%	7,41%
De 6.400.001 a 6.450.000	7,25%	7,29%	7,33%	7,36%	7,40%	7,43%	7,44%	7,44%	7,44%	7,44%
De 6.450.001 a 6.500.000	7,28%	7,31%	7,35%	7,38%	7,42%	7,45%	7,46%	7,46%	7,46%	7,46%
De 6.500.001 a 6.550.000	7,31%	7,35%	7,39%	7,42%	7,46%	7,49%	7,50%	7,50%	7,50%	7,50%
De 6.550.001 a 6.600.000	7,35%	7,39%	7,42%	7,46%	7,49%	7,52%	7,54%	7,54%	7,54%	7,54%
De 6.600.001 a 6.650.000	7,39%	7,42%	7,46%	7,49%	7,53%	7,55%	7,57%	7,57%	7,57%	7,57%
De 6.650.001 a 6.700.000	7,42%	7,46%	7,49%	7,53%	7,56%	7,58%	7,60%	7,61%	7,61%	7,61%
De 6.700.001 a 6.750.000	7,46%	7,49%	7,53%	7,56%	7,59%	7,61%	7,62%	7,64%	7,64%	7,64%
De 6.750.001 a 6.800.000	7,49%	7,53%	7,56%	7,60%	7,62%	7,63%	7,65%	7,67%	7,68%	7,68%
De 6.800.001 a 6.850.000	7,51%	7,56%	7,59%	7,62%	7,64%	7,66%	7,68%	7,70%	7,71%	7,71%
De 6.850.001 a 6.900.000	7,54%	7,59%	7,62%	7,65%	7,67%	7,69%	7,70%	7,72%	7,74%	7,74%
De 6.900.001 a 6.950.000	7,56%	7,61%	7,65%	7,68%	7,69%	7,71%	7,73%	7,75%	7,76%	7,77%
De 6.950.001 a 7.000.000	7,58%	7,63%	7,68%	7,70%	7,72%	7,73%	7,75%	7,77%	7,79%	7,80%
De 7.000.001 a 7.050.000	7,62%	7,67%	7,72%	7,74%	7,76%	7,77%	7,79%	7,81%	7,83%	7,84%
De 7.050.001 a 7.100.000	7,65%	7,71%	7,75%	7,78%	7,79%	7,81%	7,83%	7,85%	7,86%	7,87%
De 7.100.001 a 7.150.000	7,69%	7,74%	7,78%	7,81%	7,83%	7,85%	7,86%	7,88%	7,90%	7,90%
De 7.150.001 a 7.200.000	7,72%	7,77%	7,80%	7,84%	7,86%	7,88%	7,90%	7,92%	7,93%	7,93%
De 7.200.001 a 7.250.000	7,76%	7,80%	7,83%	7,87%	7,90%	7,92%	7,93%	7,95%	7,96%	7,96%
De 7.250.001 a 7.300.000	7,79%	7,83%	7,86%	7,89%	7,93%	7,95%	7,97%	7,98%	7,98%	7,98%
De 7.300.001 a 7.350.000	7,82%	7,85%	7,89%	7,92%	7,96%	7,98%	8,00%	8,01%	8,01%	8,01%
De 7.350.001 a 7.400.000	7,84%	7,88%	7,91%	7,95%	7,98%	8,01%	8,03%	8,04%	8,04%	8,04%
De 7.400.001 a 7.450.000	7,87%	7,90%	7,94%	7,97%	8,01%	8,04%	8,06%	8,06%	8,06%	8,06%
De 7.450.001 a 7.500.000	7,89%	7,93%	7,96%	7,99%	8,03%	8,06%	8,09%	8,09%	8,09%	8,09%
De 7.500.001 a 7.550.000	7,93%	7,96%	8,00%	8,03%	8,07%	8,10%	8,12%	8,12%	8,12%	8,12%
De 7.550.001 a 7.600.000	7,97%	8,00%	8,03%	8,07%	8,10%	8,14%	8,16%	8,16%	8,16%	8,16%
De 7.600.001 a 7.650.000	8,00%	8,04%	8,07%	8,10%	8,14%	8,17%	8,18%	8,20%	8,20%	8,20%
De 7.650.001 a 7.700.000	8,02%	8,07%	8,10%	8,14%	8,17%	8,20%	8,21%	8,23%	8,23%	8,23%

Nota: quan la quantia corresponent sigui inferior a 23.200 ptes. s'hi ha d'aplicar, quan sigui procedent, la deducció per matrimoni.

TAULA PER AL CÀLCUL DE LA DEDUCCIÓ VARIABLE DE L'IRPF CORRESPONENT AL PERÍODE IMPOSITIU 1988

Proporció que el segon rendiment net positiu en ordre d'importància representa sobre la base imposable conjunta de la unitat familiar

Base imposable conjunta de la unitat familiar	De	De	De	De	De	De	De	De	De	De
	0,01% a 1,00%	1,01% a 2,00%	2,01% a 3,00%	3,01% a 4,00%	4,01% a 5,00%	5,01% a 6,00%	6,01% a 7,00%	7,01% a 8,00%	8,01% a 9,00%	9,01% a 10,00%
De 7.700.001 a 7.750.000	0,45%	0,91%	1,36%	1,80%	2,23%	2,66%	3,09%	3,47%	3,69%	3,90%
De 7.750.001 a 7.800.000	0,45%	0,90%	1,36%	1,80%	2,24%	2,67%	3,10%	3,46%	3,68%	3,90%
De 7.800.001 a 7.850.000	0,45%	0,90%	1,35%	1,80%	2,24%	2,67%	3,10%	3,46%	3,68%	3,90%
De 7.850.001 a 7.900.000	0,45%	0,90%	1,35%	1,80%	2,25%	2,68%	3,11%	3,45%	3,67%	3,89%
De 7.900.001 a 7.950.000	0,45%	0,90%	1,35%	1,80%	2,24%	2,69%	3,11%	3,45%	3,66%	3,88%
De 7.950.001 a 8.000.000	0,45%	0,90%	1,34%	1,79%	2,24%	2,69%	3,12%	3,44%	3,66%	3,88%
De 8.000.001 a 8.050.000	0,46%	0,91%	1,35%	1,80%	2,25%	2,69%	3,14%	3,45%	3,66%	3,88%
De 8.050.001 a 8.100.000	0,47%	0,92%	1,36%	1,81%	2,25%	2,70%	3,14%	3,45%	3,67%	3,89%
De 8.100.001 a 8.150.000	0,47%	0,93%	1,37%	1,82%	2,26%	2,70%	3,15%	3,46%	3,68%	3,89%
De 8.150.001 a 8.200.000	0,46%	0,93%	1,38%	1,82%	2,27%	2,71%	3,15%	3,46%	3,68%	3,90%
De 8.200.001 a 8.250.000	0,46%	0,93%	1,39%	1,83%	2,27%	2,72%	3,16%	3,45%	3,69%	3,90%
De 8.250.001 a 8.300.000	0,46%	0,92%	1,39%	1,84%	2,28%	2,72%	3,16%	3,44%	3,68%	3,91%
De 8.300.001 a 8.350.000	0,46%	0,92%	1,38%	1,84%	2,29%	2,73%	3,17%	3,44%	3,67%	3,91%
De 8.350.001 a 8.400.000	0,46%	0,92%	1,38%	1,84%	2,29%	2,73%	3,17%	3,43%	3,67%	3,90%
De 8.400.001 a 8.450.000	0,46%	0,92%	1,37%	1,83%	2,29%	2,74%	3,17%	3,43%	3,66%	3,89%
De 8.450.001 a 8.500.000	0,46%	0,91%	1,37%	1,83%	2,29%	2,74%	3,18%	3,42%	3,65%	3,89%
De 8.500.001 a 8.550.000	0,46%	0,91%	1,37%	1,82%	2,28%	2,74%	3,18%	3,42%	3,65%	3,88%
De 8.550.001 a 8.600.000	0,45%	0,91%	1,36%	1,82%	2,27%	2,73%	3,18%	3,41%	3,64%	3,87%
De 8.600.001 a 8.650.000	0,45%	0,91%	1,36%	1,82%	2,27%	2,72%	3,16%	3,40%	3,64%	3,87%
De 8.650.001 a 8.700.000	0,45%	0,91%	1,36%	1,81%	2,26%	2,72%	3,15%	3,40%	3,63%	3,86%
De 8.700.001 a 8.750.000	0,45%	0,90%	1,35%	1,81%	2,26%	2,71%	3,13%	3,38%	3,62%	3,85%
De 8.750.001 a 8.800.000	0,45%	0,90%	1,35%	1,80%	2,25%	2,70%	3,12%	3,37%	3,61%	3,85%
De 8.800.001 a 8.850.000	0,45%	0,90%	1,35%	1,80%	2,25%	2,70%	3,10%	3,35%	3,60%	3,84%
De 8.850.001 a 8.900.000	0,45%	0,90%	1,34%	1,79%	2,24%	2,69%	3,08%	3,33%	3,58%	3,83%
De 8.900.001 a 8.950.000	0,45%	0,89%	1,34%	1,79%	2,23%	2,68%	3,07%	3,32%	3,56%	3,81%
De 8.950.001 a 9.000.000	0,45%	0,89%	1,34%	1,78%	2,23%	2,67%	3,05%	3,30%	3,55%	3,79%
Més de 9.000.000	40.500	80.100	120.600	160.200	200.700	240.300	274.500	297.000	319.500	341.100

Nota: quan la quantia corresponent sigui inferior a 23.200 ptes. s'hi ha d'aplicar, quan sigui procedent, la deducció per matrimoni.

TAULA PER AL CÀLCUL DE LA DEDUCCIÓ VARIABLE DE L'IRPF CORRESPONENT AL PERÍODE IMPOSITIU 1988

Proporció que el segon rendiment net positiu en ordre d'importància representa sobre la base imposable conjunta de la unitat familiar

Base imposable conjunta de la unitat familiar	De	De	De	De	De	De	De	De	De	De
	10,01% a 11,00%	11,01% a 12,00%	12,01% a 13,00%	13,01% a 14,00%	14,01% a 15,00%	15,01% a 16,00%	16,01% a 17,00%	17,01% a 18,00%	18,01% a 19,00%	19,01% a 20,00%
De 7.700.001 a 7.750.000	4,10%	4,30%	4,50%	4,69%	4,88%	5,07%	5,24%	5,41%	5,58%	5,75%
De 7.750.001 a 7.800.000	4,11%	4,31%	4,50%	4,69%	4,88%	5,07%	5,26%	5,43%	5,59%	5,76%
De 7.800.001 a 7.850.000	4,11%	4,31%	4,51%	4,70%	4,89%	5,07%	5,26%	5,44%	5,61%	5,77%
De 7.850.001 a 7.900.000	4,11%	4,31%	4,51%	4,70%	4,89%	5,08%	5,27%	5,45%	5,62%	5,78%
De 7.900.001 a 7.950.000	4,10%	4,32%	4,51%	4,70%	4,89%	5,08%	5,27%	5,45%	5,63%	5,79%
De 7.950.001 a 8.000.000	4,09%	4,31%	4,51%	4,70%	4,89%	5,08%	5,27%	5,45%	5,64%	5,79%
De 8.000.001 a 8.050.000	4,10%	4,32%	4,53%	4,72%	4,90%	5,09%	5,28%	5,47%	5,65%	5,82%
De 8.050.001 a 8.100.000	4,10%	4,32%	4,53%	4,73%	4,92%	5,11%	5,29%	5,48%	5,66%	5,84%
De 8.100.001 a 8.150.000	4,11%	4,32%	4,53%	4,74%	4,93%	5,12%	5,31%	5,49%	5,67%	5,85%
De 8.150.001 a 8.200.000	4,11%	4,33%	4,54%	4,74%	4,94%	5,13%	5,32%	5,50%	5,68%	5,86%
De 8.200.001 a 8.250.000	4,12%	4,33%	4,54%	4,75%	4,95%	5,14%	5,33%	5,51%	5,69%	5,87%
De 8.250.001 a 8.300.000	4,12%	4,34%	4,54%	4,75%	4,95%	5,15%	5,34%	5,53%	5,70%	5,88%
De 8.300.001 a 8.350.000	4,13%	4,34%	4,54%	4,75%	4,96%	5,16%	5,35%	5,53%	5,71%	5,89%
De 8.350.001 a 8.400.000	4,13%	4,34%	4,55%	4,75%	4,96%	5,16%	5,36%	5,54%	5,72%	5,90%
De 8.400.001 a 8.450.000	4,13%	4,34%	4,55%	4,75%	4,96%	5,16%	5,37%	5,55%	5,73%	5,90%
De 8.450.001 a 8.500.000	4,12%	4,35%	4,55%	4,75%	4,96%	5,16%	5,37%	5,56%	5,74%	5,91%
De 8.500.001 a 8.550.000	4,11%	4,34%	4,55%	4,76%	4,96%	5,16%	5,37%	5,57%	5,74%	5,92%
De 8.550.001 a 8.600.000	4,11%	4,33%	4,55%	4,76%	4,96%	5,16%	5,37%	5,56%	5,75%	5,93%
De 8.600.001 a 8.650.000	4,10%	4,32%	4,55%	4,76%	4,96%	5,16%	5,36%	5,56%	5,76%	5,93%
De 8.650.001 a 8.700.000	4,09%	4,32%	4,54%	4,76%	4,96%	5,16%	5,36%	5,56%	5,75%	5,94%
De 8.700.001 a 8.750.000	4,08%	4,31%	4,53%	4,75%	4,96%	5,16%	5,36%	5,56%	5,75%	5,94%
De 8.750.001 a 8.800.000	4,07%	4,30%	4,52%	4,74%	4,96%	5,16%	5,36%	5,55%	5,75%	5,94%
De 8.800.001 a 8.850.000	4,07%	4,29%	4,51%	4,73%	4,95%	5,16%	5,36%	5,55%	5,74%	5,93%
De 8.850.001 a 8.900.000	4,06%	4,28%	4,50%	4,72%	4,94%	5,16%	5,35%	5,55%	5,74%	5,93%
De 8.900.001 a 8.950.000	4,05%	4,27%	4,49%	4,71%	4,93%	5,15%	5,35%	5,54%	5,73%	5,93%
De 8.950.001 a 9.000.000	4,04%	4,26%	4,48%	4,70%	4,92%	5,14%	5,35%	5,54%	5,73%	5,92%
Més de 9.000.000	363.600	383.400	403.200	423.000	442.800	462.600	481.500	498.600	515.700	532.800

Nota: quan la quantia corresponent sigui inferior a 23.200 ptes. s'hi ha d'aplicar, quan sigui procedent, la deducció per matrimoni.

TAULA PER AL CÀLCUL DE LA DEDUCCIÓ VARIABLE DE L'IRPF CORRESPONENT AL PERÍODE IMPOSITIU 1988

Proporció que el segon rendiment net positiu en ordre d'importància representa sobre la base imposable conjunta de la unitat familiar

Base imposable conjunta de la unitat familiar	De	De	De	De	De	De	De	De	De	De
	20,01% a 21,00%	21,01% a 22,00%	22,01% a 23,00%	23,01% a 24,00%	24,01% a 25,00%	25,01% a 26,00%	26,01% a 27,00%	27,01% a 28,00%	28,01% a 29,00%	29,01% a 30,00%
De 7.700.001 a 7.750.000	5,91%	6,07%	6,22%	6,36%	6,50%	6,64%	6,77%	6,90%	7,03%	7,14%
De 7.750.001 a 7.800.000	5,92%	6,08%	6,24%	6,38%	6,52%	6,66%	6,79%	6,92%	7,05%	7,17%
De 7.800.001 a 7.850.000	5,93%	6,09%	6,25%	6,40%	6,54%	6,67%	6,80%	6,93%	7,06%	7,19%
De 7.850.001 a 7.900.000	5,94%	6,10%	6,26%	6,42%	6,56%	6,69%	6,82%	6,95%	7,08%	7,21%
De 7.900.001 a 7.950.000	5,95%	6,10%	6,26%	6,42%	6,57%	6,70%	6,83%	6,96%	7,09%	7,22%
De 7.950.001 a 8.000.000	5,95%	6,11%	6,27%	6,43%	6,59%	6,72%	6,85%	6,98%	7,11%	7,24%
De 8.000.001 a 8.050.000	5,97%	6,13%	6,29%	6,45%	6,61%	6,75%	6,88%	7,01%	7,14%	7,26%
De 8.050.001 a 8.100.000	6,00%	6,15%	6,31%	6,47%	6,63%	6,77%	6,90%	7,03%	7,16%	7,29%
De 8.100.001 a 8.150.000	6,02%	6,17%	6,33%	6,49%	6,64%	6,79%	6,93%	7,06%	7,19%	7,32%
De 8.150.001 a 8.200.000	6,03%	6,19%	6,35%	6,51%	6,66%	6,81%	6,95%	7,08%	7,21%	7,34%
De 8.200.001 a 8.250.000	6,05%	6,21%	6,37%	6,52%	6,68%	6,82%	6,97%	7,11%	7,23%	7,36%
De 8.250.001 a 8.300.000	6,06%	6,23%	6,38%	6,54%	6,69%	6,84%	6,99%	7,13%	7,26%	7,39%
De 8.300.001 a 8.350.000	6,07%	6,24%	6,40%	6,56%	6,71%	6,85%	7,00%	7,15%	7,28%	7,41%
De 8.350.001 a 8.400.000	6,07%	6,25%	6,42%	6,57%	6,72%	6,87%	7,02%	7,16%	7,30%	7,43%
De 8.400.001 a 8.450.000	6,08%	6,26%	6,43%	6,59%	6,73%	6,88%	7,03%	7,18%	7,32%	7,44%
De 8.450.001 a 8.500.000	6,09%	6,26%	6,44%	6,60%	6,75%	6,89%	7,04%	7,19%	7,34%	7,46%
De 8.500.001 a 8.550.000	6,09%	6,27%	6,44%	6,61%	6,76%	6,91%	7,05%	7,20%	7,35%	7,48%
De 8.550.001 a 8.600.000	6,10%	6,27%	6,45%	6,62%	6,77%	6,92%	7,06%	7,21%	7,36%	7,49%
De 8.600.001 a 8.650.000	6,11%	6,28%	6,45%	6,62%	6,78%	6,93%	7,08%	7,22%	7,37%	7,50%
De 8.650.001 a 8.700.000	6,11%	6,28%	6,46%	6,62%	6,79%	6,94%	7,09%	7,23%	7,37%	7,50%
De 8.700.001 a 8.750.000	6,12%	6,29%	6,46%	6,63%	6,79%	6,95%	7,10%	7,24%	7,38%	7,51%
De 8.750.001 a 8.800.000	6,12%	6,29%	6,46%	6,63%	6,79%	6,96%	7,11%	7,25%	7,39%	7,52%
De 8.800.001 a 8.850.000	6,13%	6,30%	6,47%	6,63%	6,80%	6,96%	7,12%	7,26%	7,39%	7,52%
De 8.850.001 a 8.900.000	6,12%	6,30%	6,47%	6,63%	6,80%	6,96%	7,12%	7,27%	7,40%	7,53%
De 8.900.001 a 8.950.000	6,12%	6,30%	6,47%	6,63%	6,80%	6,96%	7,13%	7,28%	7,40%	7,53%
De 8.950.001 a 9.000.000	6,11%	6,30%	6,47%	6,64%	6,80%	6,96%	7,13%	7,28%	7,41%	7,54%
Més de 9.000.000	549.900	567.000	582.300	597.600	612.000	626.400	641.700	655.200	666.900	678.600

Nota: quan la quantia corresponent sigui inferior a 23.200 ptes. s'hi ha d'aplicar, quan sigui procedent, la deducció per matrimoni.

TAULA PER AL CÀLCUL DE LA DEDUCCIÓ VARIABLE DE L'IRPF CORRESPONENT AL PERÍODE IMPOSITIU 1988

Proporció que el segon rendiment net positiu en ordre d'importància representa sobre la base imposable conjunta de la unitat familiar

Base imposable conjunta de la unitat familiar	De	De	De	De	De	De	De	De	De	De
	30,01% a 31,00%	31,01% a 32,00%	32,01% a 33,00%	33,01% a 34,00%	34,01% a 35,00%	35,01% a 36,00%	36,01% a 37,00%	37,01% a 38,00%	38,01% a 39,00%	39,01% a 40,00%
De 7.700.001 a 7.750.000	7,25%	7,36%	7,46%	7,55%	7,65%	7,73%	7,80%	7,87%	7,94%	7,99%
De 7.750.001 a 7.800.000	7,28%	7,39%	7,48%	7,57%	7,67%	7,76%	7,83%	7,90%	7,96%	8,02%
De 7.800.001 a 7.850.000	7,30%	7,41%	7,50%	7,60%	7,69%	7,78%	7,86%	7,93%	7,99%	8,04%
De 7.850.001 a 7.900.000	7,33%	7,43%	7,52%	7,62%	7,71%	7,80%	7,89%	7,96%	8,01%	8,07%
De 7.900.001 a 7.950.000	7,35%	7,45%	7,54%	7,63%	7,73%	7,82%	7,91%	7,98%	8,04%	8,09%
De 7.950.001 a 8.000.000	7,37%	7,47%	7,56%	7,65%	7,75%	7,84%	7,93%	8,00%	8,06%	8,11%
De 8.000.001 a 8.050.000	7,39%	7,50%	7,59%	7,68%	7,78%	7,87%	7,96%	8,04%	8,09%	8,15%
De 8.050.001 a 8.100.000	7,42%	7,53%	7,62%	7,71%	7,81%	7,90%	7,99%	8,07%	8,13%	8,18%
De 8.100.001 a 8.150.000	7,44%	7,55%	7,65%	7,74%	7,84%	7,93%	8,02%	8,09%	8,16%	8,21%
De 8.150.001 a 8.200.000	7,46%	7,57%	7,68%	7,77%	7,86%	7,96%	8,04%	8,11%	8,19%	8,24%
De 8.200.001 a 8.250.000	7,48%	7,59%	7,70%	7,80%	7,89%	7,98%	8,06%	8,14%	8,21%	8,27%
De 8.250.001 a 8.300.000	7,50%	7,61%	7,72%	7,83%	7,92%	8,01%	8,09%	8,16%	8,23%	8,30%
De 8.300.001 a 8.350.000	7,52%	7,63%	7,74%	7,85%	7,94%	8,03%	8,11%	8,18%	8,26%	8,33%
De 8.350.001 a 8.400.000	7,54%	7,65%	7,76%	7,87%	7,97%	8,05%	8,13%	8,20%	8,28%	8,35%
De 8.400.001 a 8.450.000	7,55%	7,66%	7,77%	7,89%	7,99%	8,08%	8,15%	8,22%	8,30%	8,37%
De 8.450.001 a 8.500.000	7,57%	7,68%	7,79%	7,90%	8,01%	8,10%	8,17%	8,24%	8,32%	8,39%
De 8.500.001 a 8.550.000	7,59%	7,70%	7,81%	7,92%	8,03%	8,12%	8,19%	8,26%	8,34%	8,41%
De 8.550.001 a 8.600.000	7,60%	7,71%	7,82%	7,93%	8,04%	8,13%	8,21%	8,28%	8,35%	8,43%
De 8.600.001 a 8.650.000	7,62%	7,73%	7,84%	7,95%	8,05%	8,14%	8,22%	8,30%	8,37%	8,44%
De 8.650.001 a 8.700.000	7,63%	7,74%	7,85%	7,96%	8,06%	8,15%	8,24%	8,32%	8,39%	8,46%
De 8.700.001 a 8.750.000	7,64%	7,76%	7,86%	7,97%	8,07%	8,16%	8,26%	8,33%	8,40%	8,48%
De 8.750.001 a 8.800.000	7,64%	7,77%	7,88%	7,99%	8,08%	8,17%	8,26%	8,35%	8,42%	8,49%
De 8.800.001 a 8.850.000	7,65%	7,78%	7,89%	8,00%	8,09%	8,18%	8,27%	8,36%	8,43%	8,50%
De 8.850.001 a 8.900.000	7,65%	7,78%	7,90%	8,01%	8,10%	8,19%	8,28%	8,37%	8,45%	8,51%
De 8.900.001 a 8.950.000	7,66%	7,79%	7,91%	8,01%	8,11%	8,20%	8,29%	8,38%	8,46%	8,52%
De 8.950.001 a 9.000.000	7,66%	7,79%	7,92%	8,02%	8,11%	8,20%	8,30%	8,39%	8,47%	8,53%
Més de 9.000.000	689.400	701.100	712.800	721.800	729.900	738.000	747.000	755.100	762.300	767.700

Nota: quan la quantia corresponent sigui inferior a 23.200 ptes. s'hi ha d'aplicar, quan sigui procedent, la deducció per matrimoni.

TAULA PER AL CÀLCUL DE LA DEDUCCIÓ VARIABLE DE L'IRPF CORRESPONENT AL PERÍODE IMPOSITIU 1988

Proporció que el segon rendiment net positiu en ordre d'importància representa sobre la base imposable conjunta de la unitat familiar

Base imposable conjunta de la unitat familiar	De	De	De	De	De	De	De	De	De	De
	40,01% a	41,01% a	42,01% a	43,01% a	44,01% a	45,01% a	46,01% a	47,01% a	48,01% a	49,01% a
	41,00%	42,00%	43,00%	44,00%	45,00%	46,00%	47,00%	48,00%	49,00%	50,00%
De 7.700.001 a 7.750.000	8,05%	8,10%	8,14%	8,17%	8,20%	8,22%	8,24%	8,26%	8,27%	8,27%
De 7.750.001 a 7.800.000	8,07%	8,13%	8,17%	8,20%	8,24%	8,25%	8,27%	8,29%	8,30%	8,30%
De 7.800.001 a 7.850.000	8,10%	8,15%	8,20%	8,23%	8,26%	8,28%	8,30%	8,31%	8,33%	8,33%
De 7.850.001 a 7.900.000	8,12%	8,18%	8,23%	8,27%	8,29%	8,30%	8,32%	8,34%	8,35%	8,36%
De 7.900.001 a 7.950.000	8,14%	8,20%	8,25%	8,30%	8,31%	8,33%	8,35%	8,36%	8,38%	8,39%
De 7.950.001 a 8.000.000	8,17%	8,22%	8,27%	8,32%	8,34%	8,35%	8,37%	8,39%	8,40%	8,42%
De 8.000.001 a 8.050.000	8,20%	8,25%	8,31%	8,35%	8,37%	8,39%	8,41%	8,42%	8,44%	8,45%
De 8.050.001 a 8.100.000	8,23%	8,29%	8,34%	8,38%	8,41%	8,43%	8,44%	8,46%	8,48%	8,48%
De 8.100.001 a 8.150.000	8,27%	8,32%	8,37%	8,41%	8,44%	8,46%	8,48%	8,49%	8,51%	8,51%
De 8.150.001 a 8.200.000	8,30%	8,35%	8,40%	8,44%	8,47%	8,49%	8,51%	8,53%	8,54%	8,54%
De 8.200.001 a 8.250.000	8,33%	8,38%	8,43%	8,46%	8,50%	8,53%	8,54%	8,56%	8,57%	8,57%
De 8.250.001 a 8.300.000	8,36%	8,41%	8,45%	8,49%	8,52%	8,56%	8,57%	8,59%	8,59%	8,59%
De 8.300.001 a 8.350.000	8,39%	8,44%	8,47%	8,51%	8,55%	8,59%	8,60%	8,62%	8,62%	8,62%
De 8.350.001 a 8.400.000	8,41%	8,46%	8,50%	8,54%	8,57%	8,61%	8,63%	8,64%	8,64%	8,64%
De 8.400.001 a 8.450.000	8,44%	8,48%	8,52%	8,56%	8,59%	8,63%	8,66%	8,67%	8,67%	8,67%
De 8.450.001 a 8.500.000	8,46%	8,51%	8,54%	8,58%	8,62%	8,65%	8,69%	8,69%	8,69%	8,69%
De 8.500.001 a 8.550.000	8,48%	8,53%	8,56%	8,60%	8,64%	8,67%	8,71%	8,72%	8,72%	8,72%
De 8.550.001 a 8.600.000	8,49%	8,55%	8,59%	8,62%	8,66%	8,69%	8,72%	8,74%	8,74%	8,74%
De 8.600.001 a 8.650.000	8,51%	8,56%	8,61%	8,64%	8,68%	8,71%	8,74%	8,76%	8,76%	8,76%
De 8.650.001 a 8.700.000	8,52%	8,58%	8,62%	8,66%	8,70%	8,73%	8,75%	8,77%	8,78%	8,78%
De 8.700.001 a 8.750.000	8,53%	8,59%	8,64%	8,68%	8,72%	8,75%	8,77%	8,79%	8,80%	8,80%
De 8.750.001 a 8.800.000	8,54%	8,60%	8,66%	8,70%	8,73%	8,76%	8,78%	8,80%	8,82%	8,82%
De 8.800.001 a 8.850.000	8,56%	8,61%	8,67%	8,71%	8,75%	8,77%	8,79%	8,81%	8,83%	8,84%
De 8.850.001 a 8.900.000	8,57%	8,62%	8,68%	8,73%	8,77%	8,79%	8,81%	8,83%	8,85%	8,85%
De 8.900.001 a 8.950.000	8,58%	8,63%	8,69%	8,74%	8,78%	8,80%	8,82%	8,84%	8,86%	8,87%
De 8.950.001 a 9.000.000	8,59%	8,64%	8,70%	8,75%	8,79%	8,81%	8,83%	8,85%	8,87%	8,89%
Més de 9.000.000	773.100	777.600	783.000	787.500	791.100	792.900	794.700	796.500	798.300	800.100

Nota: quan la quantia corresponent sigui inferior a 23.200 ptes. s'hi ha d'aplicar, quan sigui procedent, la deducció per matrimoni.