

# I. Disposiciones generales

## MINISTERIO DE ECONOMIA Y HACIENDA

**29363** *ORDEN de 29 de noviembre de 1990 por la que se da cumplimiento a lo prevenido en la disposición adicional tercera de la Ley 5/1990, de 29 de junio, sobre medidas en materia presupuestaria, financiera y tributaria. (Deducción variable en el Impuesto sobre la Renta de las Personas Físicas.)*

El Real Decreto-ley 6/1988, de 29 de diciembre, por el que se adoptan medidas urgentes sobre la tributación de la familia en el Impuesto sobre la Renta de las Personas Físicas y en el Impuesto Extraordinario sobre el Patrimonio de las Personas Físicas, dio nueva redacción al apartado A) del artículo 29 de la Ley 44/1978, de 8 de septiembre, introduciendo así la denominada «Deducción variable». Dicha deducción se aplicó, en los periodos impositivos 1988 y 1989, según lo previsto en los artículos 5 y 6, respectivamente, de la Ley 20/1989, de 28 de julio, de adaptación del Impuesto sobre la Renta de las Personas Físicas y del Impuesto Extraordinario sobre el Patrimonio de las Personas Físicas. Para el periodo impositivo 1990, el Real Decreto-ley 7/1989, de 29 de diciembre, primero, y la Ley 5/1990, de 29

de junio, después, determinan la aplicabilidad de la deducción variable, aunque se aumenta a 38.000 pesetas el mínimo que determina su no aplicación y, consiguientemente, la aplicación de la deducción por tributación conjunta.

Por último, la disposición adicional tercera de la Ley últimamente mencionada (que da título a esta Orden) estableció que «el Ministro de Economía y Hacienda, mediante la correspondiente Orden ministerial, publicará la tabla de la deducción variable que incorpore los efectos de las modificaciones efectuadas en la tarifa y en la deducción por tributación conjunta del Impuesto sobre la Renta de las Personas Físicas».

La presente Orden, por tanto, tiene por objeto dar cumplimiento a dicho mandato, a cuyo fin se actualiza, para 1990, la tabla de la deducción variable.

En virtud de lo anterior, este Ministerio ha tenido a bien disponer lo siguiente:

Para el periodo impositivo 1990, la tabla de la deducción variable aprobada como anexo del Real Decreto-ley 6/1988, de 29 de diciembre, queda sustituida por la que figura como anexo a la presente Orden.

Lo que comunica a VV. II. para su conocimiento y demás efectos. Madrid, 29 de noviembre de 1990.

SOLCHAGA CATALAN

Ilmo. Sres. Secretario general de Hacienda y Director general de Tributos.

TABLA PARA EL CALCULO DE LA DEDUCCION VARIABLE DEL I.R.P.F. CORRESPONDIENTE AL PERIODO IMPOSITIVO 1990

Proporción que el segundo rendimiento neto positivo en orden de importancia representa  
sobre la Base Imponible conjunta de la unidad familiar

| Base imponible<br>conjunta<br>de la unidad familiar |           | De<br>0.01%<br>a<br>1.00% | De<br>1.01%<br>a<br>2.00% | De<br>2.01%<br>a<br>3.00% | De<br>3.01%<br>a<br>4.00% | De<br>4.01%<br>a<br>5.00% | De<br>5.01%<br>a<br>6.00% | De<br>6.01%<br>a<br>7.00% | De<br>7.01%<br>a<br>8.00% | De<br>8.01%<br>a<br>9.00% | De<br>9.01%<br>a<br>10.00% |
|---|-----------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|----------------------------|
| De  | Hasta     | 0.25%                     | 0.50%                     | 0.75%                     | 1.00%                     | 1.25%                     | 1.50%                     | 1.75%                     | 1.92%                     | 1.92%                     | 1.92%                      |
| De  | 702,976   | a                         | 757,050                   | 0.25%                     | 0.50%                     | 0.75%                     | 1.00%                     | 1.25%                     | 1.50%                     | 1.75%                     | 2.00%                      |
| De  | 757,051   | a                         | 811,125                   | 0.25%                     | 0.50%                     | 0.75%                     | 1.00%                     | 1.25%                     | 1.50%                     | 1.75%                     | 2.00%                      |
| De  | 811,126   | a                         | 865,200                   | 0.25%                     | 0.50%                     | 0.75%                     | 1.00%                     | 1.25%                     | 1.50%                     | 1.75%                     | 2.00%                      |
| De  | 865,201   | a                         | 919,275                   | 0.25%                     | 0.50%                     | 0.75%                     | 1.00%                     | 1.25%                     | 1.50%                     | 1.75%                     | 2.00%                      |
| De  | 919,276   | a                         | 973,350                   | 0.25%                     | 0.50%                     | 0.75%                     | 1.00%                     | 1.25%                     | 1.50%                     | 1.75%                     | 2.00%                      |
| De  | 973,351   | a                         | 1,027,425                 | 0.25%                     | 0.50%                     | 0.75%                     | 1.00%                     | 1.25%                     | 1.50%                     | 1.75%                     | 2.00%                      |
| De  | 1,027,426 | a                         | 1,081,500                 | 0.25%                     | 0.50%                     | 0.75%                     | 1.00%                     | 1.25%                     | 1.50%                     | 1.75%                     | 2.00%                      |
| De  | 1,081,501 | a                         | 1,135,575                 | 0.26%                     | 0.52%                     | 0.78%                     | 1.04%                     | 1.30%                     | 1.56%                     | 1.82%                     | 2.08%                      |
| De  | 1,135,576 | a                         | 1,189,650                 | 0.26%                     | 0.52%                     | 0.78%                     | 1.04%                     | 1.30%                     | 1.56%                     | 1.82%                     | 2.08%                      |
| De  | 1,189,651 | a                         | 1,243,725                 | 0.26%                     | 0.52%                     | 0.78%                     | 1.04%                     | 1.30%                     | 1.56%                     | 1.82%                     | 2.08%                      |
| De  | 1,243,726 | a                         | 1,297,800                 | 0.26%                     | 0.52%                     | 0.78%                     | 1.04%                     | 1.30%                     | 1.56%                     | 1.82%                     | 2.08%                      |
| De  | 1,297,801 | a                         | 1,351,875                 | 0.26%                     | 0.52%                     | 0.78%                     | 1.04%                     | 1.30%                     | 1.56%                     | 1.82%                     | 2.08%                      |
| De  | 1,351,876 | a                         | 1,405,950                 | 0.26%                     | 0.52%                     | 0.78%                     | 1.04%                     | 1.30%                     | 1.56%                     | 1.82%                     | 2.08%                      |
| De  | 1,405,951 | a                         | 1,460,025                 | 0.26%                     | 0.52%                     | 0.78%                     | 1.04%                     | 1.30%                     | 1.56%                     | 1.82%                     | 2.08%                      |
| De  | 1,460,026 | a                         | 1,514,100                 | 0.26%                     | 0.52%                     | 0.78%                     | 1.04%                     | 1.30%                     | 1.56%                     | 1.82%                     | 2.08%                      |
| De  | 1,514,101 | a                         | 1,568,175                 | 0.26%                     | 0.52%                     | 0.78%                     | 1.04%                     | 1.30%                     | 1.56%                     | 1.82%                     | 2.08%                      |
| De  | 1,568,176 | a                         | 1,622,250                 | 0.26%                     | 0.52%                     | 0.78%                     | 1.04%                     | 1.30%                     | 1.56%                     | 1.82%                     | 2.08%                      |
| De  | 1,622,251 | a                         | 1,676,325                 | 0.27%                     | 0.54%                     | 0.81%                     | 1.07%                     | 1.33%                     | 1.59%                     | 1.85%                     | 2.11%                      |
| De  | 1,676,326 | a                         | 1,730,400                 | 0.27%                     | 0.54%                     | 0.81%                     | 1.08%                     | 1.35%                     | 1.62%                     | 1.88%                     | 2.14%                      |
| De  | 1,730,401 | a                         | 1,784,475                 | 0.27%                     | 0.54%                     | 0.81%                     | 1.08%                     | 1.35%                     | 1.62%                     | 1.89%                     | 2.16%                      |
| De  | 1,784,476 | a                         | 1,838,550                 | 0.27%                     | 0.54%                     | 0.81%                     | 1.08%                     | 1.35%                     | 1.62%                     | 1.89%                     | 2.16%                      |
| De  | 1,838,551 | a                         | 1,892,625                 | 0.27%                     | 0.54%                     | 0.81%                     | 1.08%                     | 1.35%                     | 1.62%                     | 1.89%                     | 2.16%                      |
| De  | 1,892,626 | a                         | 1,946,700                 | 0.27%                     | 0.54%                     | 0.81%                     | 1.08%                     | 1.35%                     | 1.62%                     | 1.89%                     | 2.16%                      |
| De  | 1,946,701 | a                         | 2,000,775                 | 0.27%                     | 0.54%                     | 0.81%                     | 1.08%                     | 1.35%                     | 1.62%                     | 1.89%                     | 2.16%                      |
| De  | 2,000,776 | a                         | 2,054,850                 | 0.27%                     | 0.54%                     | 0.81%                     | 1.08%                     | 1.35%                     | 1.62%                     | 1.89%                     | 2.16%                      |
| De  | 2,054,851 | a                         | 2,108,925                 | 0.27%                     | 0.54%                     | 0.81%                     | 1.08%                     | 1.35%                     | 1.62%                     | 1.89%                     | 2.16%                      |
| De  | 2,108,926 | a                         | 2,163,000                 | 0.27%                     | 0.54%                     | 0.81%                     | 1.08%                     | 1.35%                     | 1.62%                     | 1.89%                     | 2.16%                      |
| De  | 2,163,001 | a                         | 2,217,075                 | 0.28%                     | 0.56%                     | 0.83%                     | 1.10%                     | 1.37%                     | 1.64%                     | 1.91%                     | 2.18%                      |
| De  | 2,217,076 | a                         | 2,271,150                 | 0.28%                     | 0.56%                     | 0.84%                     | 1.12%                     | 1.40%                     | 1.67%                     | 1.94%                     | 2.21%                      |
| De  | 2,271,151 | a                         | 2,325,225                 | 0.28%                     | 0.56%                     | 0.84%                     | 1.12%                     | 1.40%                     | 1.68%                     | 1.96%                     | 2.23%                      |
| De  | 2,325,226 | a                         | 2,379,300                 | 0.28%                     | 0.56%                     | 0.84%                     | 1.12%                     | 1.40%                     | 1.68%                     | 1.96%                     | 2.24%                      |
| De  | 2,379,301 | a                         | 2,433,375                 | 0.28%                     | 0.56%                     | 0.84%                     | 1.12%                     | 1.40%                     | 1.68%                     | 1.96%                     | 2.24%                      |
| De  | 2,433,376 | a                         | 2,487,450                 | 0.28%                     | 0.56%                     | 0.84%                     | 1.12%                     | 1.40%                     | 1.68%                     | 1.96%                     | 2.24%                      |
| De  | 2,487,451 | a                         | 2,541,525                 | 0.28%                     | 0.56%                     | 0.84%                     | 1.12%                     | 1.40%                     | 1.68%                     | 1.96%                     | 2.24%                      |
| De  | 2,541,526 | a                         | 2,595,600                 | 0.28%                     | 0.56%                     | 0.84%                     | 1.12%                     | 1.40%                     | 1.68%                     | 1.96%                     | 2.24%                      |
| De  | 2,595,601 | a                         | 2,649,675                 | 0.28%                     | 0.56%                     | 0.84%                     | 1.12%                     | 1.40%                     | 1.68%                     | 1.96%                     | 2.24%                      |
| De  | 2,649,676 | a                         | 2,703,750                 | 0.28%                     | 0.56%                     | 0.84%                     | 1.12%                     | 1.40%                     | 1.68%                     | 1.96%                     | 2.24%                      |
| De  | 2,703,751 | a                         | 2,757,825                 | 0.30%                     | 0.60%                     | 0.88%                     | 1.16%                     | 1.44%                     | 1.72%                     | 2.00%                     | 2.28%                      |
| De  | 2,757,826 | a                         | 2,811,900                 | 0.30%                     | 0.60%                     | 0.90%                     | 1.20%                     | 1.48%                     | 1.76%                     | 2.04%                     | 2.32%                      |
| De  | 2,811,901 | a                         | 2,865,975                 | 0.30%                     | 0.60%                     | 0.90%                     | 1.20%                     | 1.50%                     | 1.79%                     | 2.07%                     | 2.35%                      |
| De  | 2,865,976 | a                         | 2,920,050                 | 0.30%                     | 0.60%                     | 0.90%                     | 1.20%                     | 1.50%                     | 1.80%                     | 2.10%                     | 2.39%                      |
| De  | 2,920,051 | a                         | 2,974,125                 | 0.30%                     | 0.60%                     | 0.90%                     | 1.20%                     | 1.50%                     | 1.80%                     | 2.10%                     | 2.40%                      |
| De  | 2,974,126 | a                         | 3,028,200                 | 0.30%                     | 0.60%                     | 0.90%                     | 1.20%                     | 1.50%                     | 1.80%                     | 2.10%                     | 2.40%                      |
| De  | 3,028,201 | a                         | 3,082,275                 | 0.30%                     | 0.60%                     | 0.90%                     | 1.20%                     | 1.50%                     | 1.80%                     | 2.10%                     | 2.40%                      |
| De  | 3,082,276 | a                         | 3,136,350                 | 0.30%                     | 0.60%                     | 0.90%                     | 1.20%                     | 1.50%                     | 1.80%                     | 2.10%                     | 2.40%                      |
| De  | 3,136,351 | a                         | 3,190,425                 | 0.30%                     | 0.60%                     | 0.90%                     | 1.20%                     | 1.50%                     | 1.80%                     | 2.10%                     | 2.40%                      |
| De  | 3,190,426 | a                         | 3,244,500                 | 0.30%                     | 0.60%                     | 0.90%                     | 1.20%                     | 1.50%                     | 1.80%                     | 2.10%                     | 2.40%                      |
| De  | 3,244,501 | a                         | 3,298,575                 | 0.32%                     | 0.63%                     | 0.93%                     | 1.23%                     | 1.53%                     | 1.83%                     | 2.13%                     | 2.43%                      |
| De  | 3,298,576 | a                         | 3,352,650                 | 0.32%                     | 0.64%                     | 0.96%                     | 1.26%                     | 1.56%                     | 1.86%                     | 2.16%                     | 2.46%                      |
| De  | 3,352,651 | a                         | 3,406,725                 | 0.32%                     | 0.64%                     | 0.96%                     | 1.28%                     | 1.60%                     | 1.90%                     | 2.20%                     | 2.50%                      |
| De  | 3,406,726 | a                         | 3,460,800                 | 0.32%                     | 0.64%                     | 0.96%                     | 1.28%                     | 1.60%                     | 1.92%                     | 2.23%                     | 2.53%                      |
| De  | 3,460,801 | a                         | 3,514,875                 | 0.32%                     | 0.64%                     | 0.96%                     | 1.28%                     | 1.60%                     | 1.92%                     | 2.24%                     | 2.55%                      |
| De  | 3,514,876 | a                         | 3,568,950                 | 0.32%                     | 0.64%                     | 0.96%                     | 1.28%                     | 1.60%                     | 1.92%                     | 2.24%                     | 2.56%                      |
| De  | 3,568,951 | a                         | 3,623,025                 | 0.32%                     | 0.64%                     | 0.96%                     | 1.28%                     | 1.60%                     | 1.92%                     | 2.24%                     | 2.56%                      |
| De  | 3,623,026 | a                         | 3,677,100                 | 0.32%                     | 0.64%                     | 0.96%                     | 1.28%                     | 1.60%                     | 1.92%                     | 2.24%                     | 2.56%                      |
| De  | 3,677,101 | a                         | 3,731,175                 | 0.32%                     | 0.64%                     | 0.96%                     | 1.28%                     | 1.60%                     | 1.92%                     | 2.24%                     | 2.56%                      |
| De  | 3,731,176 | a                         | 3,785,250                 | 0.32%                     | 0.64%                     | 0.96%                     | 1.28%                     | 1.60%                     | 1.92%                     | 2.24%                     | 2.56%                      |
| De  | 3,785,251 | a                         | 3,839,325                 | 0.34%                     | 0.67%                     | 0.99%                     | 1.31%                     | 1.63%                     | 1.95%                     | 2.27%                     | 2.59%                      |
| De  | 3,839,326 | a                         | 3,893,400                 | 0.34%                     | 0.68%                     | 1.02%                     | 1.34%                     | 1.66%                     | 1.98%                     | 2.30%                     | 2.62%                      |
| De  | 3,893,401 | a                         | 3,947,475                 | 0.34%                     | 0.68%                     | 1.02%                     | 1.36%                     | 1.68%                     | 2.00%                     | 2.32%                     | 2.64%                      |
| De  | 3,947,476 | a                         | 4,001,550                 | 0.34%                     | 0.68%                     | 1.02%                     | 1.36%                     | 1.70%                     | 2.03%                     | 2.35%                     | 2.67%                      |
| De  | 4,001,551 | a                         | 4,055,625                 | 0.34%                     | 0.68%                     | 1.02%                     | 1.36%                     | 1.70%                     | 2.04%                     | 2.37%                     | 2.69%                      |
| De  | 4,055,626 | a                         | 4,109,700                 | 0.34%                     | 0.68%                     | 1.02%                     | 1.36%                     | 1.70%                     | 2.04%                     | 2.38%                     | 2.72%                      |
| De  | 4,109,701 | a                         | 4,163,775                 | 0.34%                     | 0.68%                     | 1.02%                     | 1.36%                     | 1.70%                     | 2.04%                     | 2.38%                     | 2.72%                      |
| De  | 4,163,776 | a                         | 4,217,850                 | 0.34%                     | 0.68%                     | 1.02%                     | 1.36%                     | 1.70%                     | 2.04%                     | 2.38%                     | 2.72%                      |
| De  | 4,217,851 | a                         | 4,271,925                 | 0.34%                     | 0.68%                     | 1.02%                     | 1.36%                     | 1.70%                     | 2.04%                     | 2.38%                     | 2.72%                      |
| De  | 4,271,926 | a                         | 4,326,000                 | 0.34%                     | 0.68%                     | 1.02%                     | 1.36%                     | 1.70%                     | 2.04%                     | 2.38%                     | 2.72%                      |
| De  | 4,326,001 | a                         | 4,380,075                 | 0.36%                     | 0.70%                     | 1.04%                     | 1.38%                     | 1.72%                     | 2.06%                     | 2.40%                     | 2.74%                      |
| De  | 4,380,076 | a                         | 4,434,150                 | 0.36%                     | 0.72%                     | 1.06%                     | 1.40%                     | 1.74%                     | 2.08%                     | 2.42%                     | 2.76%                      |
| De  | 4,434,151 | a                         | 4,488,225                 | 0.36%                     | 0.72%                     | 1.07%                     | 1.42%                     | 1.76%                     | 2.10%                     | 2.44%                     | 2.78%                      |

Nota: cuando la cuantía correspondiente sea inferior a 38.000 pts. se aplicará, en su caso, esta cantidad.

TABLA PARA EL CALCULO DE LA DEDUCCION VARIABLE DEL I.R.P.F. CORRESPONDIENTE AL PERIODO IMPOSITIVO 1990

Proporción que el segundo rendimiento neto positivo en orden de importancia representa sobre la Base Imponible conjunta de la unidad familiar

| Base imponible conjunta de la unidad familiar |             | De 10.01% a 11.00% | De 11.01% a 12.00% | De 12.01% a 13.00% | De 13.01% a 14.00% | De 14.01% a 15.00% | De 15.01% a 16.00% | De 16.01% a 17.00% | De 17.01% a 18.00% | De 18.01% a 19.00% | De 19.01% a 20.00% |
|---|-------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Hasta 702,975                                 | a 702,975   | 1.92%              | 1.92%              | 1.92%              | 1.92%              | 1.92%              | 1.92%              | 1.92%              | 1.92%              | 1.92%              | 1.92%              |
| De 702,975                                    | a 757,050   | 2.75%              | 3.00%              | 3.25%              | 3.50%              | 3.50%              | 3.57%              | 3.57%              | 3.57%              | 3.57%              | 3.57%              |
| De 757,051                                    | a 811,125   | 2.75%              | 3.00%              | 3.25%              | 3.50%              | 3.75%              | 4.00%              | 4.25%              | 4.50%              | 4.75%              | 5.00%              |
| De 811,126                                    | a 865,200   | 2.75%              | 3.00%              | 3.25%              | 3.50%              | 3.75%              | 4.00%              | 4.25%              | 4.50%              | 4.75%              | 5.00%              |
| De 865,201                                    | a 919,275   | 2.75%              | 3.00%              | 3.25%              | 3.50%              | 3.75%              | 4.00%              | 4.25%              | 4.50%              | 4.75%              | 5.00%              |
| De 919,276                                    | a 973,350   | 2.75%              | 3.00%              | 3.25%              | 3.50%              | 3.75%              | 4.00%              | 4.25%              | 4.50%              | 4.75%              | 5.00%              |
| De 973,351                                    | a 1,027,425 | 2.75%              | 3.00%              | 3.25%              | 3.50%              | 3.75%              | 4.00%              | 4.25%              | 4.50%              | 4.75%              | 5.00%              |
| De 1,027,426                                  | a 1,081,500 | 2.75%              | 3.00%              | 3.25%              | 3.50%              | 3.75%              | 4.00%              | 4.25%              | 4.50%              | 4.75%              | 5.00%              |
| De 1,081,501                                  | a 1,135,575 | 2.80%              | 3.05%              | 3.30%              | 3.55%              | 3.80%              | 4.05%              | 4.30%              | 4.55%              | 4.80%              | 5.05%              |
| De 1,135,576                                  | a 1,189,650 | 2.84%              | 3.09%              | 3.34%              | 3.59%              | 3.84%              | 4.09%              | 4.34%              | 4.59%              | 4.84%              | 5.09%              |
| De 1,189,651                                  | a 1,243,725 | 2.86%              | 3.12%              | 3.38%              | 3.63%              | 3.88%              | 4.13%              | 4.38%              | 4.63%              | 4.88%              | 5.13%              |
| De 1,243,726                                  | a 1,297,800 | 2.86%              | 3.12%              | 3.38%              | 3.64%              | 3.90%              | 4.16%              | 4.42%              | 4.67%              | 4.92%              | 5.17%              |
| De 1,297,801                                  | a 1,351,875 | 2.86%              | 3.12%              | 3.38%              | 3.64%              | 3.90%              | 4.16%              | 4.42%              | 4.68%              | 4.94%              | 5.20%              |
| De 1,351,876                                  | a 1,405,950 | 2.86%              | 3.12%              | 3.38%              | 3.64%              | 3.90%              | 4.16%              | 4.42%              | 4.68%              | 4.94%              | 5.20%              |
| De 1,405,951                                  | a 1,460,025 | 2.86%              | 3.12%              | 3.38%              | 3.64%              | 3.90%              | 4.16%              | 4.42%              | 4.68%              | 4.94%              | 5.20%              |
| De 1,460,026                                  | a 1,514,100 | 2.86%              | 3.12%              | 3.38%              | 3.64%              | 3.90%              | 4.16%              | 4.42%              | 4.68%              | 4.94%              | 5.20%              |
| De 1,514,101                                  | a 1,568,175 | 2.86%              | 3.12%              | 3.38%              | 3.64%              | 3.90%              | 4.16%              | 4.42%              | 4.68%              | 4.94%              | 5.20%              |
| De 1,568,176                                  | a 1,622,250 | 2.86%              | 3.12%              | 3.38%              | 3.64%              | 3.90%              | 4.16%              | 4.42%              | 4.68%              | 4.94%              | 5.20%              |
| De 1,622,251                                  | a 1,676,325 | 2.89%              | 3.15%              | 3.41%              | 3.67%              | 3.93%              | 4.19%              | 4.45%              | 4.71%              | 4.97%              | 5.23%              |
| De 1,676,326                                  | a 1,730,400 | 2.92%              | 3.18%              | 3.44%              | 3.70%              | 3.96%              | 4.22%              | 4.48%              | 4.74%              | 5.00%              | 5.26%              |
| De 1,730,401                                  | a 1,784,475 | 2.95%              | 3.21%              | 3.47%              | 3.73%              | 3.99%              | 4.25%              | 4.51%              | 4.77%              | 5.03%              | 5.29%              |
| De 1,784,476                                  | a 1,838,550 | 2.97%              | 3.24%              | 3.50%              | 3.76%              | 4.02%              | 4.28%              | 4.54%              | 4.80%              | 5.06%              | 5.32%              |
| De 1,838,551                                  | a 1,892,625 | 2.97%              | 3.24%              | 3.51%              | 3.78%              | 4.04%              | 4.30%              | 4.56%              | 4.82%              | 5.08%              | 5.34%              |
| De 1,892,626                                  | a 1,946,700 | 2.97%              | 3.24%              | 3.51%              | 3.78%              | 4.05%              | 4.32%              | 4.59%              | 4.85%              | 5.11%              | 5.37%              |
| De 1,946,701                                  | a 2,000,775 | 2.97%              | 3.24%              | 3.51%              | 3.78%              | 4.05%              | 4.32%              | 4.59%              | 4.86%              | 5.13%              | 5.39%              |
| De 2,000,776                                  | a 2,054,850 | 2.97%              | 3.24%              | 3.51%              | 3.78%              | 4.05%              | 4.32%              | 4.59%              | 4.86%              | 5.13%              | 5.40%              |
| De 2,054,851                                  | a 2,108,925 | 2.97%              | 3.24%              | 3.51%              | 3.78%              | 4.05%              | 4.32%              | 4.59%              | 4.86%              | 5.13%              | 5.40%              |
| De 2,108,926                                  | a 2,163,000 | 2.97%              | 3.24%              | 3.51%              | 3.78%              | 4.05%              | 4.32%              | 4.59%              | 4.86%              | 5.13%              | 5.40%              |
| De 2,163,001                                  | a 2,217,075 | 2.99%              | 3.26%              | 3.53%              | 3.80%              | 4.07%              | 4.34%              | 4.61%              | 4.88%              | 5.15%              | 5.42%              |
| De 2,217,076                                  | a 2,271,150 | 3.02%              | 3.29%              | 3.56%              | 3.83%              | 4.10%              | 4.37%              | 4.64%              | 4.91%              | 5.18%              | 5.45%              |
| De 2,271,151                                  | a 2,325,225 | 3.04%              | 3.31%              | 3.58%              | 3.85%              | 4.12%              | 4.39%              | 4.66%              | 4.93%              | 5.20%              | 5.47%              |
| De 2,325,226                                  | a 2,379,300 | 3.06%              | 3.33%              | 3.60%              | 3.87%              | 4.14%              | 4.41%              | 4.68%              | 4.95%              | 5.22%              | 5.49%              |
| De 2,379,301                                  | a 2,433,375 | 3.08%              | 3.35%              | 3.62%              | 3.89%              | 4.16%              | 4.43%              | 4.70%              | 4.97%              | 5.24%              | 5.51%              |
| De 2,433,376                                  | a 2,487,450 | 3.08%              | 3.36%              | 3.64%              | 3.91%              | 4.18%              | 4.45%              | 4.72%              | 4.99%              | 5.26%              | 5.53%              |
| De 2,487,451                                  | a 2,541,525 | 3.08%              | 3.36%              | 3.64%              | 3.92%              | 4.20%              | 4.47%              | 4.74%              | 5.01%              | 5.28%              | 5.55%              |
| De 2,541,526                                  | a 2,595,600 | 3.08%              | 3.36%              | 3.64%              | 3.92%              | 4.20%              | 4.48%              | 4.76%              | 5.04%              | 5.31%              | 5.58%              |
| De 2,595,601                                  | a 2,649,675 | 3.08%              | 3.36%              | 3.64%              | 3.92%              | 4.20%              | 4.48%              | 4.76%              | 5.04%              | 5.31%              | 5.58%              |
| De 2,649,676                                  | a 2,703,750 | 3.08%              | 3.36%              | 3.64%              | 3.92%              | 4.20%              | 4.48%              | 4.76%              | 5.04%              | 5.32%              | 5.60%              |
| De 2,703,751                                  | a 2,757,825 | 3.12%              | 3.40%              | 3.68%              | 3.96%              | 4.24%              | 4.52%              | 4.80%              | 5.08%              | 5.36%              | 5.64%              |
| De 2,757,826                                  | a 2,811,900 | 3.16%              | 3.44%              | 3.72%              | 4.00%              | 4.28%              | 4.56%              | 4.84%              | 5.12%              | 5.40%              | 5.68%              |
| De 2,811,901                                  | a 2,865,975 | 3.19%              | 3.47%              | 3.75%              | 4.03%              | 4.31%              | 4.59%              | 4.87%              | 5.15%              | 5.43%              | 5.71%              |
| De 2,865,976                                  | a 2,920,050 | 3.23%              | 3.51%              | 3.79%              | 4.07%              | 4.35%              | 4.63%              | 4.91%              | 5.19%              | 5.47%              | 5.75%              |
| De 2,920,051                                  | a 2,974,125 | 3.26%              | 3.54%              | 3.82%              | 4.10%              | 4.38%              | 4.66%              | 4.94%              | 5.22%              | 5.50%              | 5.78%              |
| De 2,974,126                                  | a 3,028,200 | 3.29%              | 3.57%              | 3.85%              | 4.13%              | 4.41%              | 4.69%              | 4.97%              | 5.25%              | 5.53%              | 5.81%              |
| De 3,028,201                                  | a 3,082,275 | 3.30%              | 3.60%              | 3.89%              | 4.17%              | 4.45%              | 4.73%              | 5.01%              | 5.29%              | 5.57%              | 5.85%              |
| De 3,082,276                                  | a 3,136,350 | 3.30%              | 3.60%              | 3.90%              | 4.20%              | 4.48%              | 4.76%              | 5.04%              | 5.32%              | 5.60%              | 5.88%              |
| De 3,136,351                                  | a 3,190,425 | 3.30%              | 3.60%              | 3.90%              | 4.20%              | 4.50%              | 4.79%              | 5.07%              | 5.35%              | 5.63%              | 5.91%              |
| De 3,190,426                                  | a 3,244,500 | 3.30%              | 3.60%              | 3.90%              | 4.20%              | 4.50%              | 4.80%              | 5.09%              | 5.37%              | 5.65%              | 5.93%              |
| De 3,244,501                                  | a 3,298,575 | 3.33%              | 3.63%              | 3.93%              | 4.23%              | 4.53%              | 4.83%              | 5.13%              | 5.43%              | 5.71%              | 5.99%              |
| De 3,298,576                                  | a 3,352,650 | 3.36%              | 3.66%              | 3.96%              | 4.26%              | 4.56%              | 4.86%              | 5.16%              | 5.46%              | 5.76%              | 5.99%              |
| De 3,352,651                                  | a 3,406,725 | 3.40%              | 3.70%              | 4.00%              | 4.30%              | 4.60%              | 4.90%              | 5.20%              | 5.50%              | 5.80%              | 5.88%              |
| De 3,406,726                                  | a 3,460,800 | 3.43%              | 3.73%              | 4.03%              | 4.33%              | 4.63%              | 4.93%              | 5.23%              | 5.53%              | 5.78%              | 5.81%              |
| De 3,460,801                                  | a 3,514,875 | 3.45%              | 3.75%              | 4.05%              | 4.35%              | 4.65%              | 4.95%              | 5.25%              | 5.55%              | 5.72%              | 5.77%              |
| De 3,514,876                                  | a 3,568,950 | 3.48%              | 3.78%              | 4.08%              | 4.38%              | 4.68%              | 4.98%              | 5.28%              | 5.58%              | 5.68%              | 5.73%              |
| De 3,568,951                                  | a 3,623,025 | 3.51%              | 3.81%              | 4.11%              | 4.41%              | 4.71%              | 5.01%              | 5.31%              | 5.59%              | 5.64%              | 5.69%              |
| De 3,623,026                                  | a 3,677,100 | 3.52%              | 3.84%              | 4.14%              | 4.44%              | 4.74%              | 5.04%              | 5.34%              | 5.55%              | 5.60%              | 5.65%              |
| De 3,677,101                                  | a 3,731,175 | 3.52%              | 3.84%              | 4.16%              | 4.46%              | 4.76%              | 5.06%              | 5.36%              | 5.51%              | 5.56%              | 5.61%              |
| De 3,731,176                                  | a 3,785,250 | 3.52%              | 3.84%              | 4.16%              | 4.48%              | 4.79%              | 5.09%              | 5.39%              | 5.47%              | 5.52%              | 5.57%              |
| De 3,785,251                                  | a 3,839,325 | 3.55%              | 3.87%              | 4.19%              | 4.51%              | 4.83%              | 5.14%              | 5.41%              | 5.46%              | 5.51%              | 5.56%              |
| De 3,839,326                                  | a 3,893,400 | 3.58%              | 3.90%              | 4.22%              | 4.54%              | 4.86%              | 5.18%              | 5.41%              | 5.46%              | 5.51%              | 5.56%              |
| De 3,893,401                                  | a 3,947,475 | 3.60%              | 3.92%              | 4.24%              | 4.56%              | 4.88%              | 5.20%              | 5.38%              | 5.45%              | 5.50%              | 5.55%              |
| De 3,947,476                                  | a 4,001,550 | 3.63%              | 3.95%              | 4.27%              | 4.59%              | 4.91%              | 5.23%              | 5.35%              | 5.42%              | 5.49%              | 5.54%              |
| De 4,001,551                                  | a 4,055,625 | 3.65%              | 3.97%              | 4.29%              | 4.61%              | 4.93%              | 5.25%              | 5.32%              | 5.39%              | 5.46%              | 5.53%              |
| De 4,055,626                                  | a 4,109,700 | 3.68%              | 4.00%              | 4.32%              | 4.64%              | 4.96%              | 5.23%              | 5.30%              | 5.37%              | 5.44%              | 5.51%              |
| De 4,109,701                                  | a 4,163,775 | 3.70%              | 4.02%              | 4.34%              | 4.66%              | 4.98%              | 5.20%              | 5.27%              | 5.34%              | 5.41%              | 5.48%              |
| De 4,163,776                                  | a 4,217,850 | 3.73%              | 4.05%              | 4.37%              | 4.69%              | 5.01%              | 5.17%              | 5.24%              | 5.31%              | 5.38%              | 5.45%              |
| De 4,217,851                                  | a 4,271,925 | 3.74%              | 4.07%              | 4.39%              | 4.71%              | 5.03%              | 5.15%              | 5.22%              | 5.29%              | 5.36%              | 5.43%              |
| De 4,271,926                                  | a 4,326,000 | 3.74%              | 4.08%              | 4.41%              | 4.73%              | 5.05%              | 5.12%              | 5.19%              | 5.26%              | 5.33%              | 5.40%              |
| De 4,326,001                                  | a 4,380,075 | 3.76%              | 4.10%              | 4.44%              | 4.77%              | 5.04%              | 5.11%              | 5.18%              | 5.25%              | 5.32%              | 5.39%              |
| De 4,380,076                                  | a 4,434,150 | 3.77%              | 4.11%              | 4.45%              | 4.79%              | 5.03%              | 5.10%              | 5.17%              | 5.24%              | 5.31%              | 5.38%              |
| De 4,434,151                                  | a 4,488,225 | 3.79%              | 4.13%              | 4.46%              | 4.80%              | 5.01%              | 5.09%              | 5.16%              | 5.23%              | 5.30%              | 5.37%              |

Nota: cuando la cuantía correspondiente sea inferior a 38.000 pts. se aplicará, en su caso, esta cantidad.

TABLA PARA EL CALCULO DE LA DEDUCCION VARIABLE DEL I.R.P.F. CORRESPONDIENTE AL PERIODO IMPOSITIVO 1990

Proporción que el segundo rendimiento neto positivo en orden de importancia representa sobre la Base Imponible conjunta de la unidad familiar

| Base imponible conjunta de la unidad familiar |                       | De 20.01% a 21.00% | De 21.01% a 22.00% | De 22.01% a 23.00% | De 23.01% a 24.00% | De 24.01% a 25.00% | De 25.01% a 26.00% | De 26.01% a 27.00% | De 27.01% a 28.00% | De 28.01% a 29.00% | De 29.01% a 30.00% |
|---|-----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Hasta   | 702,975               | 1.92%              | 1.92%              | 1.92%              | 1.92%              | 1.92%              | 1.92%              | 1.92%              | 1.92%              | 1.92%              | 1.92%              |
| De  | 702,976 a 757,050     | 3.57%              | 3.57%              | 3.57%              | 3.57%              | 3.57%              | 3.57%              | 3.57%              | 3.57%              | 3.57%              | 3.57%              |
| De  | 757,051 a 811,125     | 5.00%              | 5.00%              | 5.00%              | 5.00%              | 5.00%              | 5.00%              | 5.00%              | 5.00%              | 5.00%              | 5.00%              |
| De  | 811,126 a 865,200     | 5.25%              | 5.50%              | 5.75%              | 6.00%              | 6.25%              | 6.50%              | 6.75%              | 7.00%              | 7.25%              | 7.50%              |
| De  | 865,201 a 919,275     | 5.25%              | 5.50%              | 5.75%              | 6.00%              | 6.25%              | 6.50%              | 6.75%              | 7.00%              | 7.25%              | 7.50%              |
| De  | 919,276 a 973,350     | 5.25%              | 5.50%              | 5.75%              | 6.00%              | 6.25%              | 6.50%              | 6.75%              | 7.00%              | 7.25%              | 7.50%              |
| De  | 973,351 a 1,027,425   | 5.25%              | 5.50%              | 5.75%              | 6.00%              | 6.25%              | 6.50%              | 6.75%              | 7.00%              | 7.25%              | 7.50%              |
| De  | 1,027,426 a 1,081,500 | 5.25%              | 5.50%              | 5.75%              | 6.00%              | 6.25%              | 6.50%              | 6.75%              | 7.00%              | 7.25%              | 7.50%              |
| De  | 1,081,501 a 1,135,575 | 5.30%              | 5.55%              | 5.80%              | 6.05%              | 6.30%              | 6.55%              | 6.80%              | 7.05%              | 7.30%              | 7.55%              |
| De  | 1,135,576 a 1,189,650 | 5.34%              | 5.59%              | 5.84%              | 6.09%              | 6.34%              | 6.59%              | 6.84%              | 7.09%              | 7.34%              | 7.59%              |
| De  | 1,189,651 a 1,243,725 | 5.38%              | 5.63%              | 5.88%              | 6.13%              | 6.38%              | 6.63%              | 6.88%              | 7.13%              | 7.38%              | 7.63%              |
| De  | 1,243,726 a 1,297,800 | 5.42%              | 5.67%              | 5.92%              | 6.17%              | 6.42%              | 6.67%              | 6.92%              | 7.17%              | 7.42%              | 7.67%              |
| De  | 1,297,801 a 1,351,875 | 5.45%              | 5.70%              | 5.95%              | 6.20%              | 6.45%              | 6.70%              | 6.95%              | 7.20%              | 7.45%              | 7.70%              |
| De  | 1,351,876 a 1,405,950 | 5.46%              | 5.72%              | 5.98%              | 6.23%              | 6.48%              | 6.73%              | 6.98%              | 7.23%              | 7.48%              | 7.73%              |
| De  | 1,405,951 a 1,460,025 | 5.46%              | 5.72%              | 5.98%              | 6.24%              | 6.50%              | 6.76%              | 7.01%              | 7.26%              | 7.51%              | 7.76%              |
| De  | 1,460,026 a 1,514,100 | 5.46%              | 5.72%              | 5.98%              | 6.24%              | 6.50%              | 6.76%              | 7.02%              | 7.28%              | 7.54%              | 7.79%              |
| De  | 1,514,101 a 1,568,175 | 5.46%              | 5.72%              | 5.98%              | 6.24%              | 6.50%              | 6.76%              | 7.02%              | 7.28%              | 7.54%              | 7.80%              |
| De  | 1,568,176 a 1,622,250 | 5.46%              | 5.72%              | 5.98%              | 6.24%              | 6.50%              | 6.76%              | 7.02%              | 7.28%              | 7.54%              | 7.80%              |
| De  | 1,622,251 a 1,676,325 | 5.49%              | 5.75%              | 6.01%              | 6.27%              | 6.53%              | 6.79%              | 7.05%              | 7.31%              | 7.57%              | 7.83%              |
| De  | 1,676,326 a 1,730,400 | 5.52%              | 5.78%              | 6.04%              | 6.30%              | 6.56%              | 6.82%              | 7.08%              | 7.34%              | 7.60%              | 7.86%              |
| De  | 1,730,401 a 1,784,475 | 5.55%              | 5.81%              | 6.07%              | 6.33%              | 6.59%              | 6.85%              | 7.11%              | 7.37%              | 7.63%              | 7.89%              |
| De  | 1,784,476 a 1,838,550 | 5.58%              | 5.84%              | 6.10%              | 6.36%              | 6.62%              | 6.88%              | 7.14%              | 7.40%              | 7.66%              | 7.92%              |
| De  | 1,838,551 a 1,892,625 | 5.60%              | 5.86%              | 6.12%              | 6.38%              | 6.64%              | 6.90%              | 7.16%              | 7.42%              | 7.68%              | 7.94%              |
| De  | 1,892,626 a 1,946,700 | 5.63%              | 5.89%              | 6.15%              | 6.41%              | 6.67%              | 6.93%              | 7.19%              | 7.45%              | 7.71%              | 7.97%              |
| De  | 1,946,701 a 2,000,775 | 5.65%              | 5.91%              | 6.17%              | 6.43%              | 6.69%              | 6.95%              | 7.21%              | 7.47%              | 7.73%              | 7.99%              |
| De  | 2,000,776 a 2,054,850 | 5.67%              | 5.93%              | 6.19%              | 6.45%              | 6.71%              | 6.97%              | 7.23%              | 7.49%              | 7.75%              | 8.01%              |
| De  | 2,054,851 a 2,108,925 | 5.67%              | 5.94%              | 6.21%              | 6.47%              | 6.73%              | 6.99%              | 7.25%              | 7.51%              | 7.77%              | 8.03%              |
| De  | 2,108,926 a 2,163,000 | 5.67%              | 5.94%              | 6.21%              | 6.48%              | 6.75%              | 7.01%              | 7.27%              | 7.53%              | 7.79%              | 8.05%              |
| De  | 2,163,001 a 2,217,075 | 5.69%              | 5.96%              | 6.23%              | 6.50%              | 6.77%              | 7.04%              | 7.31%              | 7.57%              | 7.83%              | 7.91%              |
| De  | 2,217,076 a 2,271,150 | 5.72%              | 5.99%              | 6.26%              | 6.53%              | 6.80%              | 7.07%              | 7.34%              | 7.61%              | 7.77%              | 7.78%              |
| De  | 2,271,151 a 2,325,225 | 5.74%              | 6.01%              | 6.28%              | 6.55%              | 6.82%              | 7.09%              | 7.36%              | 7.63%              | 7.63%              | 7.65%              |
| De  | 2,325,226 a 2,379,300 | 5.76%              | 6.03%              | 6.30%              | 6.57%              | 6.84%              | 7.11%              | 7.38%              | 7.47%              | 7.49%              | 7.51%              |
| De  | 2,379,301 a 2,433,375 | 5.78%              | 6.05%              | 6.32%              | 6.59%              | 6.86%              | 7.13%              | 7.32%              | 7.34%              | 7.36%              | 7.38%              |
| De  | 2,433,376 a 2,487,450 | 5.80%              | 6.07%              | 6.34%              | 6.61%              | 6.88%              | 7.15%              | 7.19%              | 7.21%              | 7.23%              | 7.25%              |
| De  | 2,487,451 a 2,541,525 | 5.82%              | 6.09%              | 6.36%              | 6.63%              | 6.90%              | 7.05%              | 7.07%              | 7.09%              | 7.11%              | 7.13%              |
| De  | 2,541,526 a 2,595,600 | 5.84%              | 6.11%              | 6.38%              | 6.65%              | 6.92%              | 6.94%              | 6.96%              | 6.98%              | 7.00%              | 7.02%              |
| De  | 2,595,601 a 2,649,675 | 5.85%              | 6.12%              | 6.39%              | 6.66%              | 6.81%              | 6.83%              | 6.85%              | 6.87%              | 6.89%              | 6.91%              |
| De  | 2,649,676 a 2,703,750 | 5.87%              | 6.14%              | 6.41%              | 6.68%              | 6.70%              | 6.72%              | 6.74%              | 6.76%              | 6.78%              | 6.80%              |
| De  | 2,703,751 a 2,757,825 | 5.92%              | 6.19%              | 6.46%              | 6.62%              | 6.64%              | 6.66%              | 6.68%              | 6.70%              | 6.72%              | 6.74%              |
| De  | 2,757,826 a 2,811,900 | 5.96%              | 6.24%              | 6.52%              | 6.56%              | 6.58%              | 6.60%              | 6.62%              | 6.64%              | 6.66%              | 6.68%              |
| De  | 2,811,901 a 2,865,975 | 5.99%              | 6.27%              | 6.46%              | 6.49%              | 6.52%              | 6.54%              | 6.56%              | 6.58%              | 6.60%              | 6.62%              |
| De  | 2,865,976 a 2,920,050 | 6.03%              | 6.31%              | 6.39%              | 6.42%              | 6.45%              | 6.48%              | 6.50%              | 6.52%              | 6.54%              | 6.56%              |
| De  | 2,920,051 a 2,974,125 | 6.06%              | 6.30%              | 6.33%              | 6.36%              | 6.39%              | 6.42%              | 6.45%              | 6.47%              | 6.49%              | 6.51%              |
| De  | 2,974,126 a 3,028,200 | 6.09%              | 6.23%              | 6.26%              | 6.29%              | 6.32%              | 6.35%              | 6.38%              | 6.41%              | 6.44%              | 6.48%              |
| De  | 3,028,201 a 3,082,275 | 6.13%              | 6.17%              | 6.20%              | 6.23%              | 6.26%              | 6.29%              | 6.32%              | 6.35%              | 6.38%              | 6.41%              |
| De  | 3,082,276 a 3,136,350 | 6.08%              | 6.11%              | 6.14%              | 6.17%              | 6.20%              | 6.23%              | 6.26%              | 6.29%              | 6.32%              | 6.35%              |
| De  | 3,136,351 a 3,190,425 | 6.02%              | 6.05%              | 6.08%              | 6.11%              | 6.14%              | 6.17%              | 6.20%              | 6.23%              | 6.26%              | 6.29%              |
| De  | 3,190,426 a 3,244,500 | 5.96%              | 5.99%              | 6.02%              | 6.05%              | 6.08%              | 6.11%              | 6.14%              | 6.17%              | 6.20%              | 6.23%              |
| De  | 3,244,501 a 3,298,575 | 5.94%              | 5.97%              | 6.00%              | 6.03%              | 6.06%              | 6.09%              | 6.12%              | 6.15%              | 6.18%              | 6.21%              |
| De  | 3,298,576 a 3,352,650 | 5.92%              | 5.95%              | 5.98%              | 6.01%              | 6.04%              | 6.07%              | 6.10%              | 6.13%              | 6.16%              | 6.19%              |
| De  | 3,352,651 a 3,406,725 | 5.90%              | 5.93%              | 5.96%              | 5.99%              | 6.02%              | 6.05%              | 6.08%              | 6.11%              | 6.14%              | 6.17%              |
| De  | 3,406,726 a 3,460,800 | 5.88%              | 5.91%              | 5.94%              | 5.97%              | 6.00%              | 6.03%              | 6.06%              | 6.09%              | 6.12%              | 6.15%              |
| De  | 3,460,801 a 3,514,875 | 5.82%              | 5.87%              | 5.92%              | 5.95%              | 5.98%              | 6.01%              | 6.04%              | 6.07%              | 6.10%              | 6.13%              |
| De  | 3,514,876 a 3,568,950 | 5.78%              | 5.83%              | 5.88%              | 5.93%              | 5.96%              | 5.99%              | 6.02%              | 6.05%              | 6.08%              | 6.11%              |
| De  | 3,568,951 a 3,623,025 | 5.74%              | 5.79%              | 5.84%              | 5.89%              | 5.94%              | 5.97%              | 6.00%              | 6.03%              | 6.06%              | 6.09%              |
| De  | 3,623,026 a 3,677,100 | 5.70%              | 5.75%              | 5.80%              | 5.85%              | 5.90%              | 5.95%              | 5.99%              | 6.02%              | 6.05%              | 6.07%              |
| De  | 3,677,101 a 3,731,175 | 5.66%              | 5.71%              | 5.76%              | 5.81%              | 5.86%              | 5.91%              | 5.96%              | 6.00%              | 6.03%              | 6.05%              |
| De  | 3,731,176 a 3,785,250 | 5.62%              | 5.67%              | 5.72%              | 5.77%              | 5.82%              | 5.87%              | 5.92%              | 5.97%              | 6.01%              | 6.03%              |
| De  | 3,785,251 a 3,839,325 | 5.61%              | 5.66%              | 5.71%              | 5.76%              | 5.81%              | 5.86%              | 5.91%              | 5.96%              | 6.01%              | 6.04%              |
| De  | 3,839,326 a 3,893,400 | 5.61%              | 5.66%              | 5.71%              | 5.76%              | 5.81%              | 5.86%              | 5.91%              | 5.95%              | 5.99%              | 6.03%              |
| De  | 3,893,401 a 3,947,475 | 5.60%              | 5.65%              | 5.70%              | 5.75%              | 5.80%              | 5.85%              | 5.90%              | 5.94%              | 5.98%              | 6.02%              |
| De  | 3,947,476 a 4,001,550 | 5.59%              | 5.64%              | 5.69%              | 5.74%              | 5.79%              | 5.84%              | 5.89%              | 5.93%              | 5.97%              | 6.01%              |
| De  | 4,001,551 a 4,055,625 | 5.58%              | 5.63%              | 5.68%              | 5.73%              | 5.78%              | 5.83%              | 5.88%              | 5.92%              | 5.96%              | 6.00%              |
| De  | 4,055,626 a 4,109,700 | 5.58%              | 5.63%              | 5.68%              | 5.73%              | 5.78%              | 5.83%              | 5.87%              | 5.91%              | 5.95%              | 5.99%              |
| De  | 4,109,701 a 4,163,775 | 5.55%              | 5.62%              | 5.67%              | 5.72%              | 5.77%              | 5.82%              | 5.86%              | 5.90%              | 5.94%              | 5.98%              |
| De  | 4,163,776 a 4,217,850 | 5.52%              | 5.59%              | 5.66%              | 5.71%              | 5.76%              | 5.81%              | 5.85%              | 5.89%              | 5.93%              | 5.97%              |
| De  | 4,217,851 a 4,271,925 | 5.50%              | 5.57%              | 5.64%              | 5.71%              | 5.76%              | 5.80%              | 5.84%              | 5.88%              | 5.92%              | 5.96%              |
| De  | 4,271,926 a 4,326,000 | 5.47%              | 5.54%              | 5.61%              | 5.68%              | 5.75%              | 5.79%              | 5.83%              | 5.87%              | 5.91%              | 5.95%              |
| De  | 4,326,001 a 4,380,075 | 5.46%              | 5.53%              | 5.60%              | 5.67%              | 5.74%              | 5.79%              | 5.83%              | 5.87%              | 5.91%              | 5.95%              |
| De  | 4,380,076 a 4,434,150 | 5.45%              | 5.52%              | 5.59%              | 5.66%              | 5.72%              | 5.78%              | 5.84%              | 5.88%              | 5.92%              | 5.96%              |
| De  | 4,434,151 a 4,488,225 | 5.44%              | 5.51%              | 5.58%              | 5.65%              | 5.71%              | 5.77%              | 5.83%              | 5.88%              | 5.92%              | 5.96%              |

Nota: cuando la cuantía correspondiente sea inferior a 30.000 pts. se aplicará, en su caso, esta cantidad.

TABLA PARA EL CALCULO DE LA DEDUCCION VARIABLE DEL I.R.P.F. CORRESPONDIENTE AL PERIODO IMPOSITIVO 1990

Proporción que el segundo rendimiento neto positivo en orden de importancia representa sobre la Base Imponible conjunta de la unidad familiar

| Base imponible conjunta de la unidad familiar |           | De 30.01% a 31.00% | De 31.01% a 32.00% | De 32.01% a 33.00% | De 33.01% a 34.00% | De 34.01% a 35.00% | De 35.01% a 36.00% | De 36.01% a 37.00% | De 37.01% a 38.00% | De 38.01% a 39.00% | De 39.01% a 40.00% |
|---|-----------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Hasta   | 702.975   | 1.92%              | 1.92%              | 1.92%              | 1.92%              | 1.92%              | 1.92%              | 1.92%              | 1.92%              | 1.92%              | 1.92%              |
| De  | 702.976   | a 757.050          | 3.57%              | 3.57%              | 3.57%              | 3.57%              | 3.57%              | 3.57%              | 3.57%              | 3.57%              | 3.57%              |
| De  | 757.051   | a 811.125          | 5.00%              | 5.00%              | 5.00%              | 5.00%              | 5.00%              | 5.00%              | 5.00%              | 5.00%              | 5.00%              |
| De  | 811.126   | a 865.200          | 6.25%              | 6.25%              | 6.25%              | 6.25%              | 6.25%              | 6.25%              | 6.25%              | 6.25%              | 6.25%              |
| De  | 865.201   | a 919.275          | 7.35%              | 7.35%              | 7.35%              | 7.35%              | 7.35%              | 7.35%              | 7.35%              | 7.35%              | 7.35%              |
| De  | 919.276   | a 973.350          | 7.75%              | 8.00%              | 8.25%              | 8.33%              | 8.33%              | 8.33%              | 8.33%              | 8.33%              | 8.33%              |
| De  | 973.351   | a 1.027.425        | 7.75%              | 8.00%              | 8.25%              | 8.50%              | 8.75%              | 9.00%              | 9.21%              | 9.21%              | 9.21%              |
| De  | 1.027.426 | a 1.081.500        | 7.75%              | 8.00%              | 8.25%              | 8.50%              | 8.75%              | 9.00%              | 9.25%              | 9.50%              | 10.00%             |
| De  | 1.081.501 | a 1.135.575        | 7.80%              | 8.05%              | 8.30%              | 8.55%              | 8.80%              | 9.05%              | 9.30%              | 9.55%              | 10.05%             |
| De  | 1.135.576 | a 1.189.650        | 7.84%              | 8.09%              | 8.34%              | 8.59%              | 8.84%              | 9.09%              | 9.34%              | 9.59%              | 10.09%             |
| De  | 1.189.651 | a 1.243.725        | 7.88%              | 8.13%              | 8.38%              | 8.63%              | 8.88%              | 9.13%              | 9.38%              | 9.63%              | 10.13%             |
| De  | 1.243.726 | a 1.297.800        | 7.92%              | 8.17%              | 8.42%              | 8.67%              | 8.92%              | 9.17%              | 9.42%              | 9.67%              | 10.17%             |
| De  | 1.297.801 | a 1.351.875        | 7.95%              | 8.20%              | 8.45%              | 8.70%              | 8.95%              | 9.20%              | 9.45%              | 9.70%              | 10.20%             |
| De  | 1.351.876 | a 1.405.950        | 7.98%              | 8.23%              | 8.48%              | 8.73%              | 8.98%              | 9.23%              | 9.48%              | 9.73%              | 10.23%             |
| De  | 1.405.951 | a 1.460.025        | 8.01%              | 8.26%              | 8.51%              | 8.76%              | 9.01%              | 9.26%              | 9.51%              | 9.76%              | 10.26%             |
| De  | 1.460.026 | a 1.514.100        | 8.04%              | 8.29%              | 8.54%              | 8.79%              | 9.04%              | 9.29%              | 9.54%              | 9.79%              | 10.29%             |
| De  | 1.514.101 | a 1.568.175        | 8.06%              | 8.31%              | 8.56%              | 8.81%              | 9.06%              | 9.31%              | 9.56%              | 9.81%              | 10.31%             |
| De  | 1.568.176 | a 1.622.250        | 8.06%              | 8.32%              | 8.58%              | 8.83%              | 9.08%              | 9.33%              | 9.58%              | 9.83%              | 10.33%             |
| De  | 1.622.251 | a 1.676.325        | 8.09%              | 8.35%              | 8.61%              | 8.87%              | 9.13%              | 9.39%              | 9.64%              | 9.89%              | 10.06%             |
| De  | 1.676.326 | a 1.730.400        | 8.12%              | 8.38%              | 8.64%              | 8.90%              | 9.16%              | 9.42%              | 9.68%              | 9.81%              | 9.81%              |
| De  | 1.730.401 | a 1.784.475        | 8.15%              | 8.41%              | 8.67%              | 8.93%              | 9.19%              | 9.45%              | 9.55%              | 9.56%              | 9.58%              |
| De  | 1.784.476 | a 1.838.550        | 8.18%              | 8.44%              | 8.70%              | 8.96%              | 9.22%              | 9.30%              | 9.31%              | 9.32%              | 9.34%              |
| De  | 1.838.551 | a 1.892.625        | 8.20%              | 8.46%              | 8.72%              | 8.98%              | 9.06%              | 9.07%              | 9.08%              | 9.09%              | 9.10%              |
| De  | 1.892.626 | a 1.946.700        | 8.23%              | 8.49%              | 8.75%              | 8.84%              | 8.85%              | 8.88%              | 8.87%              | 8.88%              | 8.89%              |
| De  | 1.946.701 | a 2.000.775        | 8.25%              | 8.51%              | 8.63%              | 8.64%              | 8.65%              | 8.66%              | 8.67%              | 8.68%              | 8.70%              |
| De  | 2.000.776 | a 2.054.850        | 8.27%              | 8.43%              | 8.44%              | 8.45%              | 8.46%              | 8.47%              | 8.48%              | 8.49%              | 8.51%              |
| De  | 2.054.851 | a 2.108.925        | 8.23%              | 8.23%              | 8.25%              | 8.26%              | 8.27%              | 8.28%              | 8.29%              | 8.30%              | 8.31%              |
| De  | 2.108.926 | a 2.163.000        | 8.06%              | 8.07%              | 8.08%              | 8.09%              | 8.10%              | 8.11%              | 8.12%              | 8.13%              | 8.14%              |
| De  | 2.163.001 | a 2.217.075        | 7.92%              | 7.93%              | 7.94%              | 7.95%              | 7.96%              | 7.97%              | 7.98%              | 7.99%              | 8.01%              |
| De  | 2.217.076 | a 2.271.150        | 7.79%              | 7.80%              | 7.81%              | 7.82%              | 7.83%              | 7.84%              | 7.85%              | 7.86%              | 7.88%              |
| De  | 2.271.151 | a 2.325.225        | 7.66%              | 7.67%              | 7.68%              | 7.69%              | 7.70%              | 7.71%              | 7.72%              | 7.73%              | 7.74%              |
| De  | 2.325.226 | a 2.379.300        | 7.53%              | 7.55%              | 7.56%              | 7.57%              | 7.58%              | 7.59%              | 7.60%              | 7.61%              | 7.62%              |
| De  | 2.379.301 | a 2.433.375        | 7.40%              | 7.42%              | 7.44%              | 7.45%              | 7.46%              | 7.47%              | 7.48%              | 7.49%              | 7.50%              |
| De  | 2.433.376 | a 2.487.450        | 7.27%              | 7.29%              | 7.31%              | 7.33%              | 7.35%              | 7.36%              | 7.37%              | 7.38%              | 7.40%              |
| De  | 2.487.451 | a 2.541.525        | 7.15%              | 7.17%              | 7.19%              | 7.21%              | 7.23%              | 7.25%              | 7.26%              | 7.27%              | 7.28%              |
| De  | 2.541.526 | a 2.595.600        | 7.04%              | 7.06%              | 7.08%              | 7.10%              | 7.12%              | 7.14%              | 7.16%              | 7.17%              | 7.19%              |
| De  | 2.595.601 | a 2.649.675        | 6.93%              | 6.95%              | 6.97%              | 6.99%              | 7.01%              | 7.03%              | 7.05%              | 7.07%              | 7.09%              |
| De  | 2.649.676 | a 2.703.750        | 6.82%              | 6.84%              | 6.86%              | 6.88%              | 6.90%              | 6.92%              | 6.94%              | 6.96%              | 7.00%              |
| De  | 2.703.751 | a 2.757.825        | 6.76%              | 6.78%              | 6.80%              | 6.82%              | 6.84%              | 6.86%              | 6.88%              | 6.90%              | 6.92%              |
| De  | 2.757.826 | a 2.811.900        | 6.70%              | 6.72%              | 6.74%              | 6.76%              | 6.78%              | 6.80%              | 6.82%              | 6.84%              | 6.86%              |
| De  | 2.811.901 | a 2.865.975        | 6.64%              | 6.66%              | 6.68%              | 6.70%              | 6.72%              | 6.74%              | 6.76%              | 6.78%              | 6.80%              |
| De  | 2.865.976 | a 2.920.050        | 6.58%              | 6.60%              | 6.62%              | 6.64%              | 6.66%              | 6.68%              | 6.70%              | 6.71%              | 6.73%              |
| De  | 2.920.051 | a 2.974.125        | 6.53%              | 6.55%              | 6.57%              | 6.59%              | 6.61%              | 6.63%              | 6.64%              | 6.65%              | 6.67%              |
| De  | 2.974.126 | a 3.028.200        | 6.48%              | 6.50%              | 6.52%              | 6.54%              | 6.56%              | 6.57%              | 6.58%              | 6.59%              | 6.61%              |
| De  | 3.028.201 | a 3.082.275        | 6.43%              | 6.45%              | 6.47%              | 6.49%              | 6.51%              | 6.52%              | 6.53%              | 6.54%              | 6.55%              |
| De  | 3.082.276 | a 3.136.350        | 6.38%              | 6.40%              | 6.42%              | 6.44%              | 6.45%              | 6.46%              | 6.47%              | 6.48%              | 6.49%              |
| De  | 3.136.351 | a 3.190.425        | 6.32%              | 6.35%              | 6.37%              | 6.39%              | 6.40%              | 6.41%              | 6.42%              | 6.43%              | 6.44%              |
| De  | 3.190.426 | a 3.244.500        | 6.26%              | 6.29%              | 6.32%              | 6.34%              | 6.35%              | 6.36%              | 6.37%              | 6.38%              | 6.40%              |
| De  | 3.244.501 | a 3.298.575        | 6.24%              | 6.27%              | 6.30%              | 6.32%              | 6.33%              | 6.34%              | 6.35%              | 6.36%              | 6.38%              |
| De  | 3.298.576 | a 3.352.650        | 6.22%              | 6.25%              | 6.27%              | 6.29%              | 6.31%              | 6.33%              | 6.34%              | 6.35%              | 6.37%              |
| De  | 3.352.651 | a 3.406.725        | 6.20%              | 6.23%              | 6.25%              | 6.27%              | 6.29%              | 6.31%              | 6.32%              | 6.33%              | 6.34%              |
| De  | 3.406.726 | a 3.460.800        | 6.18%              | 6.20%              | 6.22%              | 6.24%              | 6.26%              | 6.28%              | 6.30%              | 6.32%              | 6.34%              |
| De  | 3.460.801 | a 3.514.875        | 6.16%              | 6.18%              | 6.20%              | 6.22%              | 6.24%              | 6.26%              | 6.28%              | 6.30%              | 6.32%              |
| De  | 3.514.876 | a 3.568.950        | 6.14%              | 6.16%              | 6.18%              | 6.20%              | 6.22%              | 6.24%              | 6.26%              | 6.28%              | 6.31%              |
| De  | 3.568.951 | a 3.623.025        | 6.11%              | 6.13%              | 6.15%              | 6.17%              | 6.19%              | 6.21%              | 6.23%              | 6.25%              | 6.29%              |
| De  | 3.623.026 | a 3.677.100        | 6.09%              | 6.11%              | 6.13%              | 6.15%              | 6.17%              | 6.19%              | 6.21%              | 6.23%              | 6.27%              |
| De  | 3.677.101 | a 3.731.175        | 6.07%              | 6.09%              | 6.11%              | 6.13%              | 6.15%              | 6.17%              | 6.19%              | 6.21%              | 6.25%              |
| De  | 3.731.176 | a 3.785.250        | 6.05%              | 6.07%              | 6.09%              | 6.11%              | 6.13%              | 6.15%              | 6.17%              | 6.19%              | 6.23%              |
| De  | 3.785.251 | a 3.839.325        | 6.06%              | 6.08%              | 6.10%              | 6.12%              | 6.14%              | 6.16%              | 6.18%              | 6.20%              | 6.24%              |
| De  | 3.839.326 | a 3.893.400        | 6.06%              | 6.08%              | 6.10%              | 6.12%              | 6.14%              | 6.16%              | 6.18%              | 6.20%              | 6.24%              |
| De  | 3.893.401 | a 3.947.475        | 6.06%              | 6.09%              | 6.11%              | 6.13%              | 6.15%              | 6.17%              | 6.19%              | 6.21%              | 6.25%              |
| De  | 3.947.476 | a 4.001.550        | 6.05%              | 6.09%              | 6.12%              | 6.14%              | 6.16%              | 6.18%              | 6.20%              | 6.22%              | 6.26%              |
| De  | 4.001.551 | a 4.055.625        | 6.04%              | 6.08%              | 6.12%              | 6.15%              | 6.17%              | 6.19%              | 6.21%              | 6.23%              | 6.27%              |
| De  | 4.055.626 | a 4.109.700        | 6.03%              | 6.07%              | 6.11%              | 6.15%              | 6.17%              | 6.19%              | 6.21%              | 6.23%              | 6.27%              |
| De  | 4.109.701 | a 4.163.775        | 6.02%              | 6.06%              | 6.10%              | 6.14%              | 6.18%              | 6.20%              | 6.22%              | 6.24%              | 6.27%              |
| De  | 4.163.776 | a 4.217.850        | 6.01%              | 6.05%              | 6.09%              | 6.13%              | 6.17%              | 6.21%              | 6.23%              | 6.25%              | 6.27%              |
| De  | 4.217.851 | a 4.271.925        | 6.00%              | 6.04%              | 6.08%              | 6.12%              | 6.16%              | 6.20%              | 6.23%              | 6.25%              | 6.29%              |
| De  | 4.271.926 | a 4.326.000        | 5.99%              | 6.03%              | 6.07%              | 6.11%              | 6.15%              | 6.19%              | 6.23%              | 6.25%              | 6.29%              |
| De  | 4.326.001 | a 4.380.075        | 5.99%              | 6.03%              | 6.07%              | 6.11%              | 6.15%              | 6.19%              | 6.23%              | 6.25%              | 6.29%              |
| De  | 4.380.076 | a 4.434.150        | 6.00%              | 6.04%              | 6.08%              | 6.12%              | 6.16%              | 6.20%              | 6.23%              | 6.26%              | 6.30%              |
| De  | 4.434.151 | a 4.488.225        | 6.00%              | 6.04%              | 6.08%              | 6.12%              | 6.16%              | 6.20%              | 6.23%              | 6.26%              | 6.31%              |

Nota: cuando la cuantía correspondiente sea inferior a 38.000 pts. se aplicará, en su caso, esta cantidad.

TABLA PARA EL CALCULO DE LA DEDUCCION VARIABLE DEL I.R.P.F. CORRESPONDIENTE AL PERIODO IMPOSITIVO 1990

Proporción que el segundo rendimiento neto positivo en orden de importancia representa sobre la Base Imponible conjunta de la unidad familiar

| Base imponible conjunta de la unidad familiar |                       | De 40.01% a 41.00% | De 41.01% a 42.00% | De 42.01% a 43.00% | De 43.01% a 44.00% | De 44.01% a 45.00% | De 45.01% a 46.00% | De 46.01% a 47.00% | De 47.01% a 48.00% | De 48.01% a 49.00% | De 49.01% a 50.00% |
|---|-----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Hasta   | 702,975               | 1.92%              | 1.92%              | 1.92%              | 1.92%              | 1.92%              | 1.92%              | 1.92%              | 1.92%              | 1.92%              | 1.92%              |
| De  | 702,976 a 757,050     | 3.57%              | 3.57%              | 3.57%              | 3.57%              | 3.57%              | 3.57%              | 3.57%              | 3.57%              | 3.57%              | 3.57%              |
| De  | 757,051 a 811,125     | 5.00%              | 5.00%              | 5.00%              | 5.00%              | 5.00%              | 5.00%              | 5.00%              | 5.00%              | 5.00%              | 5.00%              |
| De  | 811,126 a 865,200     | 6.25%              | 6.25%              | 6.25%              | 6.25%              | 6.25%              | 6.25%              | 6.25%              | 6.25%              | 6.25%              | 6.25%              |
| De  | 865,201 a 919,275     | 7.35%              | 7.35%              | 7.35%              | 7.35%              | 7.35%              | 7.35%              | 7.35%              | 7.35%              | 7.35%              | 7.35%              |
| De  | 919,276 a 973,350     | 8.33%              | 8.33%              | 8.33%              | 8.33%              | 8.33%              | 8.33%              | 8.33%              | 8.33%              | 8.33%              | 8.33%              |
| De  | 973,351 a 1,027,425   | 9.21%              | 9.21%              | 9.21%              | 9.21%              | 9.21%              | 9.21%              | 9.21%              | 9.21%              | 9.21%              | 9.21%              |
| De  | 1,027,426 a 1,081,500 | 10.00%             | 10.00%             | 10.00%             | 10.00%             | 10.00%             | 10.00%             | 10.00%             | 10.00%             | 10.00%             | 10.00%             |
| De  | 1,081,501 a 1,135,575 | 10.30%             | 10.55%             | 10.76%             | 10.76%             | 10.76%             | 10.76%             | 10.76%             | 10.76%             | 10.76%             | 10.76%             |
| De  | 1,135,576 a 1,189,650 | 10.34%             | 10.59%             | 10.84%             | 11.09%             | 11.34%             | 11.45%             | 11.45%             | 11.45%             | 11.45%             | 11.45%             |
| De  | 1,189,651 a 1,243,725 | 10.38%             | 10.63%             | 10.88%             | 11.13%             | 11.38%             | 11.63%             | 11.88%             | 12.09%             | 12.09%             | 12.09%             |
| De  | 1,243,726 a 1,297,800 | 10.42%             | 10.67%             | 10.92%             | 11.17%             | 11.42%             | 11.67%             | 11.92%             | 12.17%             | 12.42%             | 12.67%             |
| De  | 1,297,801 a 1,351,875 | 10.45%             | 10.70%             | 10.95%             | 11.20%             | 11.45%             | 11.70%             | 11.95%             | 12.20%             | 12.20%             | 12.20%             |
| De  | 1,351,876 a 1,405,950 | 10.48%             | 10.73%             | 10.98%             | 11.23%             | 11.48%             | 11.73%             | 11.77%             | 11.77%             | 11.77%             | 11.77%             |
| De  | 1,405,951 a 1,460,025 | 10.51%             | 10.76%             | 11.01%             | 11.26%             | 11.37%             | 11.37%             | 11.37%             | 11.37%             | 11.37%             | 11.37%             |
| De  | 1,460,026 a 1,514,100 | 10.54%             | 10.79%             | 11.00%             | 11.00%             | 11.00%             | 11.00%             | 11.00%             | 11.00%             | 11.00%             | 11.00%             |
| De  | 1,514,101 a 1,568,175 | 10.56%             | 10.66%             | 10.66%             | 10.66%             | 10.66%             | 10.66%             | 10.66%             | 10.66%             | 10.66%             | 10.66%             |
| De  | 1,568,176 a 1,622,250 | 10.33%             | 10.33%             | 10.33%             | 10.33%             | 10.33%             | 10.33%             | 10.33%             | 10.33%             | 10.33%             | 10.33%             |
| De  | 1,622,251 a 1,676,325 | 10.06%             | 10.06%             | 10.06%             | 10.06%             | 10.06%             | 10.06%             | 10.06%             | 10.06%             | 10.06%             | 10.06%             |
| De  | 1,676,326 a 1,730,400 | 9.81%              | 9.81%              | 9.81%              | 9.81%              | 9.81%              | 9.81%              | 9.81%              | 9.81%              | 9.81%              | 9.81%              |
| De  | 1,730,401 a 1,784,475 | 9.58%              | 9.58%              | 9.58%              | 9.58%              | 9.58%              | 9.58%              | 9.58%              | 9.58%              | 9.58%              | 9.58%              |
| De  | 1,784,476 a 1,838,550 | 9.35%              | 9.35%              | 9.35%              | 9.35%              | 9.35%              | 9.35%              | 9.35%              | 9.35%              | 9.35%              | 9.35%              |
| De  | 1,838,551 a 1,892,625 | 9.12%              | 9.13%              | 9.14%              | 9.14%              | 9.14%              | 9.14%              | 9.14%              | 9.14%              | 9.14%              | 9.14%              |
| De  | 1,892,626 a 1,946,700 | 8.91%              | 8.92%              | 8.93%              | 8.94%              | 8.94%              | 8.94%              | 8.94%              | 8.94%              | 8.94%              | 8.94%              |
| De  | 1,946,701 a 2,000,775 | 8.71%              | 8.72%              | 8.73%              | 8.74%              | 8.75%              | 8.76%              | 8.76%              | 8.76%              | 8.76%              | 8.76%              |
| De  | 2,000,776 a 2,054,850 | 8.52%              | 8.53%              | 8.54%              | 8.55%              | 8.56%              | 8.57%              | 8.58%              | 8.58%              | 8.58%              | 8.58%              |
| De  | 2,054,851 a 2,108,925 | 8.33%              | 8.34%              | 8.35%              | 8.36%              | 8.37%              | 8.38%              | 8.39%              | 8.40%              | 8.41%              | 8.41%              |
| De  | 2,108,926 a 2,163,000 | 8.16%              | 8.17%              | 8.18%              | 8.19%              | 8.20%              | 8.21%              | 8.22%              | 8.23%              | 8.24%              | 8.25%              |
| De  | 2,163,001 a 2,217,075 | 8.02%              | 8.03%              | 8.04%              | 8.05%              | 8.06%              | 8.07%              | 8.08%              | 8.09%              | 8.10%              | 8.10%              |
| De  | 2,217,076 a 2,271,150 | 7.89%              | 7.90%              | 7.91%              | 7.92%              | 7.93%              | 7.94%              | 7.95%              | 7.95%              | 7.95%              | 7.95%              |
| De  | 2,271,151 a 2,325,225 | 7.76%              | 7.77%              | 7.78%              | 7.79%              | 7.80%              | 7.81%              | 7.81%              | 7.81%              | 7.81%              | 7.81%              |
| De  | 2,325,226 a 2,379,300 | 7.64%              | 7.65%              | 7.66%              | 7.67%              | 7.68%              | 7.68%              | 7.68%              | 7.68%              | 7.68%              | 7.68%              |
| De  | 2,379,301 a 2,433,375 | 7.52%              | 7.53%              | 7.54%              | 7.55%              | 7.56%              | 7.56%              | 7.56%              | 7.56%              | 7.56%              | 7.56%              |
| De  | 2,433,376 a 2,487,450 | 7.41%              | 7.42%              | 7.43%              | 7.43%              | 7.43%              | 7.43%              | 7.43%              | 7.43%              | 7.43%              | 7.43%              |
| De  | 2,487,451 a 2,541,525 | 7.30%              | 7.31%              | 7.32%              | 7.32%              | 7.32%              | 7.32%              | 7.32%              | 7.32%              | 7.32%              | 7.32%              |
| De  | 2,541,526 a 2,595,600 | 7.20%              | 7.21%              | 7.21%              | 7.21%              | 7.21%              | 7.21%              | 7.21%              | 7.21%              | 7.21%              | 7.21%              |
| De  | 2,595,601 a 2,649,675 | 7.10%              | 7.10%              | 7.10%              | 7.10%              | 7.10%              | 7.10%              | 7.10%              | 7.10%              | 7.10%              | 7.10%              |
| De  | 2,649,676 a 2,703,750 | 7.00%              | 7.00%              | 7.00%              | 7.00%              | 7.00%              | 7.00%              | 7.00%              | 7.00%              | 7.00%              | 7.00%              |
| De  | 2,703,751 a 2,757,825 | 6.94%              | 6.94%              | 6.94%              | 6.94%              | 6.94%              | 6.94%              | 6.94%              | 6.94%              | 6.94%              | 6.94%              |
| De  | 2,757,826 a 2,811,900 | 6.87%              | 6.88%              | 6.88%              | 6.88%              | 6.88%              | 6.88%              | 6.88%              | 6.88%              | 6.88%              | 6.88%              |
| De  | 2,811,901 a 2,865,975 | 6.81%              | 6.82%              | 6.83%              | 6.83%              | 6.83%              | 6.83%              | 6.83%              | 6.83%              | 6.83%              | 6.83%              |
| De  | 2,865,976 a 2,920,050 | 6.74%              | 6.75%              | 6.76%              | 6.77%              | 6.78%              | 6.78%              | 6.78%              | 6.78%              | 6.78%              | 6.78%              |
| De  | 2,920,051 a 2,974,125 | 6.68%              | 6.69%              | 6.70%              | 6.71%              | 6.72%              | 6.73%              | 6.73%              | 6.73%              | 6.73%              | 6.73%              |
| De  | 2,974,126 a 3,028,200 | 6.62%              | 6.63%              | 6.64%              | 6.65%              | 6.66%              | 6.67%              | 6.68%              | 6.68%              | 6.68%              | 6.68%              |
| De  | 3,028,201 a 3,082,275 | 6.57%              | 6.58%              | 6.59%              | 6.60%              | 6.61%              | 6.62%              | 6.63%              | 6.63%              | 6.63%              | 6.63%              |
| De  | 3,082,276 a 3,136,350 | 6.51%              | 6.52%              | 6.53%              | 6.54%              | 6.55%              | 6.56%              | 6.57%              | 6.58%              | 6.59%              | 6.59%              |
| De  | 3,136,351 a 3,190,425 | 6.46%              | 6.47%              | 6.48%              | 6.49%              | 6.50%              | 6.51%              | 6.52%              | 6.53%              | 6.54%              | 6.54%              |
| De  | 3,190,426 a 3,244,500 | 6.41%              | 6.42%              | 6.43%              | 6.44%              | 6.45%              | 6.46%              | 6.47%              | 6.48%              | 6.49%              | 6.50%              |
| De  | 3,244,501 a 3,298,575 | 6.39%              | 6.40%              | 6.41%              | 6.42%              | 6.43%              | 6.44%              | 6.45%              | 6.46%              | 6.47%              | 6.48%              |
| De  | 3,298,576 a 3,352,650 | 6.38%              | 6.39%              | 6.40%              | 6.41%              | 6.42%              | 6.43%              | 6.44%              | 6.45%              | 6.45%              | 6.45%              |
| De  | 3,352,651 a 3,406,725 | 6.36%              | 6.37%              | 6.38%              | 6.39%              | 6.40%              | 6.41%              | 6.42%              | 6.43%              | 6.43%              | 6.43%              |
| De  | 3,406,726 a 3,460,800 | 6.35%              | 6.36%              | 6.37%              | 6.38%              | 6.39%              | 6.40%              | 6.41%              | 6.41%              | 6.41%              | 6.41%              |
| De  | 3,460,801 a 3,514,875 | 6.33%              | 6.34%              | 6.35%              | 6.36%              | 6.37%              | 6.38%              | 6.38%              | 6.38%              | 6.38%              | 6.38%              |
| De  | 3,514,876 a 3,568,950 | 6.32%              | 6.33%              | 6.34%              | 6.35%              | 6.36%              | 6.36%              | 6.36%              | 6.36%              | 6.36%              | 6.36%              |
| De  | 3,568,951 a 3,623,025 | 6.31%              | 6.32%              | 6.33%              | 6.34%              | 6.34%              | 6.34%              | 6.34%              | 6.34%              | 6.34%              | 6.34%              |
| De  | 3,623,026 a 3,677,100 | 6.29%              | 6.30%              | 6.31%              | 6.32%              | 6.32%              | 6.32%              | 6.32%              | 6.32%              | 6.32%              | 6.32%              |
| De  | 3,677,101 a 3,731,175 | 6.27%              | 6.29%              | 6.30%              | 6.30%              | 6.30%              | 6.30%              | 6.30%              | 6.30%              | 6.30%              | 6.30%              |
| De  | 3,731,176 a 3,785,250 | 6.25%              | 6.27%              | 6.29%              | 6.29%              | 6.29%              | 6.29%              | 6.29%              | 6.29%              | 6.29%              | 6.29%              |
| De  | 3,785,251 a 3,839,325 | 6.26%              | 6.28%              | 6.29%              | 6.30%              | 6.30%              | 6.30%              | 6.30%              | 6.30%              | 6.30%              | 6.30%              |
| De  | 3,839,326 a 3,893,400 | 6.26%              | 6.28%              | 6.29%              | 6.30%              | 6.31%              | 6.31%              | 6.31%              | 6.31%              | 6.31%              | 6.31%              |
| De  | 3,893,401 a 3,947,475 | 6.27%              | 6.28%              | 6.29%              | 6.30%              | 6.31%              | 6.32%              | 6.32%              | 6.32%              | 6.32%              | 6.32%              |
| De  | 3,947,476 a 4,001,550 | 6.27%              | 6.28%              | 6.29%              | 6.30%              | 6.31%              | 6.32%              | 6.32%              | 6.32%              | 6.32%              | 6.32%              |
| De  | 4,001,551 a 4,055,625 | 6.28%              | 6.29%              | 6.30%              | 6.31%              | 6.32%              | 6.33%              | 6.33%              | 6.33%              | 6.33%              | 6.33%              |
| De  | 4,055,626 a 4,109,700 | 6.28%              | 6.29%              | 6.30%              | 6.31%              | 6.32%              | 6.33%              | 6.34%              | 6.34%              | 6.34%              | 6.34%              |
| De  | 4,109,701 a 4,163,775 | 6.28%              | 6.29%              | 6.30%              | 6.31%              | 6.32%              | 6.33%              | 6.34%              | 6.35%              | 6.35%              | 6.35%              |
| De  | 4,163,776 a 4,217,850 | 6.28%              | 6.29%              | 6.30%              | 6.31%              | 6.32%              | 6.33%              | 6.34%              | 6.35%              | 6.36%              | 6.36%              |
| De  | 4,217,851 a 4,271,925 | 6.28%              | 6.29%              | 6.30%              | 6.31%              | 6.32%              | 6.33%              | 6.34%              | 6.35%              | 6.36%              | 6.37%              |
| De  | 4,271,926 a 4,326,000 | 6.28%              | 6.30%              | 6.30%              | 6.32%              | 6.33%              | 6.34%              | 6.35%              | 6.36%              | 6.37%              | 6.38%              |
| De  | 4,326,001 a 4,380,075 | 6.30%              | 6.31%              | 6.32%              | 6.33%              | 6.34%              | 6.35%              | 6.36%              | 6.37%              | 6.38%              | 6.38%              |
| De  | 4,380,076 a 4,434,150 | 6.31%              | 6.32%              | 6.33%              | 6.34%              | 6.35%              | 6.36%              | 6.37%              | 6.38%              | 6.39%              | 6.39%              |
| De  | 4,434,151 a 4,488,225 | 6.32%              | 6.33%              | 6.34%              | 6.35%              | 6.36%              | 6.37%              | 6.38%              | 6.39%              | 6.39%              | 6.39%              |

Nota: cuando la cuantía correspondiente sea inferior a 38.000 pts. se aplicará, en su caso, esta cantidad

TABLA PARA EL CALCULO DE LA DEDUCCION VARIABLE DEL I.R.P.F. CORRESPONDIENTE AL PERIODO IMPOSITIVO 1990

Proporción que el segundo rendimiento neto positivo en orden de importancia representa sobre la Base Imponible conjunta de la unidad familiar

| Base imponible conjunta de la unidad 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 4,488,226 a 4,542,300                      |  | 0.36%            | 0.71%            | 1.07%            | 1.43%            | 1.78%            | 2.12%            | 2.46%            | 2.79%            | 3.13%            | 3.47%             |
| De 4,542,301 a 4,596,375                      |  | 0.36%            | 0.71%            | 1.07%            | 1.43%            | 1.78%            | 2.14%            | 2.47%            | 2.81%            | 3.15%            | 3.48%             |
| De 4,596,376 a 4,650,450                      |  | 0.36%            | 0.71%            | 1.07%            | 1.42%            | 1.78%            | 2.13%            | 2.49%            | 2.82%            | 3.16%            | 3.50%             |
| De 4,650,451 a 4,704,525                      |  | 0.35%            | 0.71%            | 1.06%            | 1.42%            | 1.77%            | 2.13%            | 2.48%            | 2.84%            | 3.17%            | 3.51%             |
| De 4,704,526 a 4,758,600                      |  | 0.35%            | 0.71%            | 1.06%            | 1.42%            | 1.77%            | 2.12%            | 2.48%            | 2.83%            | 3.19%            | 3.52%             |
| De 4,758,601 a 4,812,675                      |  | 0.35%            | 0.71%            | 1.06%            | 1.41%            | 1.77%            | 2.12%            | 2.47%            | 2.83%            | 3.18%            | 3.53%             |
| De 4,812,676 a 4,866,750                      |  | 0.35%            | 0.71%            | 1.06%            | 1.41%            | 1.76%            | 2.12%            | 2.47%            | 2.82%            | 3.17%            | 3.53%             |
| De 4,866,751 a 4,920,825                      |  | 0.38%            | 0.73%            | 1.08%            | 1.43%            | 1.79%            | 2.14%            | 2.49%            | 2.84%            | 3.19%            | 3.55%             |
| De 4,920,826 a 4,974,900                      |  | 0.38%            | 0.75%            | 1.11%            | 1.46%            | 1.81%            | 2.16%            | 2.51%            | 2.86%            | 3.21%            | 3.56%             |
| De 4,974,901 a 5,028,975                      |  | 0.37%            | 0.75%            | 1.12%            | 1.48%            | 1.83%            | 2.18%            | 2.53%            | 2.88%            | 3.23%            | 3.58%             |
| De 5,028,976 a 5,083,050                      |  | 0.37%            | 0.75%            | 1.12%            | 1.50%            | 1.85%            | 2.20%            | 2.55%            | 2.90%            | 3.25%            | 3.60%             |
| De 5,083,051 a 5,137,125                      |  | 0.37%            | 0.75%            | 1.12%            | 1.49%            | 1.87%            | 2.22%            | 2.57%            | 2.92%            | 3.27%            | 3.62%             |
| De 5,137,126 a 5,191,200                      |  | 0.37%            | 0.74%            | 1.12%            | 1.49%            | 1.86%            | 2.23%            | 2.59%            | 2.94%            | 3.29%            | 3.63%             |
| De 5,191,201 a 5,245,275                      |  | 0.37%            | 0.74%            | 1.11%            | 1.49%            | 1.86%            | 2.23%            | 2.60%            | 2.95%            | 3.30%            | 3.65%             |
| De 5,245,276 a 5,299,350                      |  | 0.37%            | 0.74%            | 1.11%            | 1.48%            | 1.85%            | 2.23%            | 2.60%            | 2.97%            | 3.32%            | 3.66%             |
| De 5,299,351 a 5,353,425                      |  | 0.37%            | 0.74%            | 1.11%            | 1.48%            | 1.85%            | 2.22%            | 2.59%            | 2.96%            | 3.33%            | 3.68%             |
| De 5,353,426 a 5,407,500                      |  | 0.37%            | 0.74%            | 1.11%            | 1.48%            | 1.85%            | 2.22%            | 2.59%            | 2.95%            | 3.32%            | 3.69%             |
| De 5,407,501 a 5,461,575                      |  | 0.39%            | 0.76%            | 1.13%            | 1.50%            | 1.87%            | 2.23%            | 2.60%            | 2.97%            | 3.34%            | 3.71%             |
| De 5,461,576 a 5,515,650                      |  | 0.39%            | 0.78%            | 1.15%            | 1.52%            | 1.89%            | 2.25%            | 2.62%            | 2.99%            | 3.36%            | 3.72%             |
| De 5,515,651 a 5,569,725                      |  | 0.39%            | 0.78%            | 1.17%            | 1.54%            | 1.90%            | 2.27%            | 2.64%            | 3.00%            | 3.37%            | 3.74%             |
| De 5,569,726 a 5,623,800                      |  | 0.39%            | 0.78%            | 1.17%            | 1.56%            | 1.92%            | 2.29%            | 2.65%            | 3.02%            | 3.39%            | 3.75%             |
| De 5,623,801 a 5,677,875                      |  | 0.39%            | 0.78%            | 1.17%            | 1.56%            | 1.94%            | 2.31%            | 2.67%            | 3.04%            | 3.40%            | 3.77%             |
| De 5,677,876 a 5,731,950                      |  | 0.39%            | 0.78%            | 1.16%            | 1.55%            | 1.94%            | 2.32%            | 2.69%            | 3.05%            | 3.42%            | 3.78%             |
| De 5,731,951 a 5,786,025                      |  | 0.39%            | 0.77%            | 1.16%            | 1.55%            | 1.94%            | 2.32%            | 2.70%            | 3.06%            | 3.43%            | 3.79%             |
| De 5,786,026 a 5,840,100                      |  | 0.39%            | 0.77%            | 1.16%            | 1.55%            | 1.93%            | 2.32%            | 2.71%            | 3.08%            | 3.44%            | 3.80%             |
| De 5,840,101 a 5,894,175                      |  | 0.39%            | 0.77%            | 1.16%            | 1.54%            | 1.93%            | 2.31%            | 2.70%            | 3.09%            | 3.45%            | 3.82%             |
| De 5,894,176 a 5,948,250                      |  | 0.38%            | 0.77%            | 1.15%            | 1.54%            | 1.92%            | 2.31%            | 2.69%            | 3.08%            | 3.46%            | 3.83%             |
| De 5,948,251 a 6,002,325                      |  | 0.41%            | 0.79%            | 1.17%            | 1.56%            | 1.94%            | 2.33%            | 2.71%            | 3.09%            | 3.48%            | 3.86%             |
| De 6,002,326 a 6,056,400                      |  | 0.41%            | 0.81%            | 1.19%            | 1.57%            | 1.96%            | 2.34%            | 2.72%            | 3.11%            | 3.49%            | 3.87%             |
| De 6,056,401 a 6,110,475                      |  | 0.41%            | 0.81%            | 1.21%            | 1.59%            | 1.97%            | 2.36%            | 2.74%            | 3.12%            | 3.50%            | 3.89%             |
| De 6,110,476 a 6,164,550                      |  | 0.40%            | 0.81%            | 1.21%            | 1.61%            | 1.99%            | 2.37%            | 2.75%            | 3.13%            | 3.52%            | 3.90%             |
| De 6,164,551 a 6,218,625                      |  | 0.40%            | 0.81%            | 1.21%            | 1.62%            | 2.00%            | 2.39%            | 2.77%            | 3.15%            | 3.53%            | 3.91%             |
| De 6,218,626 a 6,272,700                      |  | 0.40%            | 0.81%            | 1.21%            | 1.61%            | 2.02%            | 2.40%            | 2.78%            | 3.16%            | 3.54%            | 3.92%             |
| De 6,272,701 a 6,326,775                      |  | 0.40%            | 0.80%            | 1.21%            | 1.61%            | 2.01%            | 2.41%            | 2.79%            | 3.17%            | 3.55%            | 3.93%             |
| De 6,326,776 a 6,380,850                      |  | 0.40%            | 0.80%            | 1.20%            | 1.61%            | 2.01%            | 2.41%            | 2.80%            | 3.18%            | 3.56%            | 3.94%             |
| De 6,380,851 a 6,434,925                      |  | 0.40%            | 0.80%            | 1.20%            | 1.60%            | 2.00%            | 2.40%            | 2.80%            | 3.19%            | 3.57%            | 3.95%             |
| De 6,434,926 a 6,489,000                      |  | 0.40%            | 0.80%            | 1.20%            | 1.60%            | 2.00%            | 2.40%            | 2.80%            | 3.20%            | 3.58%            | 3.96%             |
| De 6,489,001 a 6,543,075                      |  | 0.42%            | 0.82%            | 1.21%            | 1.61%            | 2.01%            | 2.41%            | 2.81%            | 3.21%            | 3.61%            | 3.97%             |
| De 6,543,076 a 6,597,150                      |  | 0.42%            | 0.83%            | 1.23%            | 1.63%            | 2.03%            | 2.42%            | 2.82%            | 3.22%            | 3.62%            | 3.97%             |
| De 6,597,151 a 6,651,225                      |  | 0.42%            | 0.84%            | 1.25%            | 1.64%            | 2.04%            | 2.44%            | 2.83%            | 3.23%            | 3.63%            | 3.97%             |
| De 6,651,226 a 6,705,300                      |  | 0.42%            | 0.84%            | 1.26%            | 1.66%            | 2.05%            | 2.45%            | 2.85%            | 3.24%            | 3.64%            | 3.96%             |
| De 6,705,301 a 6,759,375                      |  | 0.42%            | 0.84%            | 1.25%            | 1.67%            | 2.07%            | 2.46%            | 2.86%            | 3.25%            | 3.65%            | 3.95%             |
| De 6,759,376 a 6,813,450                      |  | 0.42%            | 0.83%            | 1.25%            | 1.67%            | 2.08%            | 2.47%            | 2.87%            | 3.26%            | 3.66%            | 3.94%             |
| De 6,813,451 a 6,867,525                      |  | 0.42%            | 0.83%            | 1.25%            | 1.66%            | 2.08%            | 2.48%            | 2.88%            | 3.27%            | 3.66%            | 3.93%             |
| De 6,867,526 a 6,921,600                      |  | 0.41%            | 0.83%            | 1.24%            | 1.66%            | 2.07%            | 2.49%            | 2.89%            | 3.28%            | 3.67%            | 3.92%             |
| De 6,921,601 a 6,975,675                      |  | 0.41%            | 0.83%            | 1.24%            | 1.66%            | 2.07%            | 2.48%            | 2.90%            | 3.29%            | 3.68%            | 3.92%             |
| De 6,975,676 a 7,029,750                      |  | 0.41%            | 0.83%            | 1.24%            | 1.65%            | 2.07%            | 2.48%            | 2.89%            | 3.30%            | 3.69%            | 3.91%             |
| De 7,029,751 a 7,083,825                      |  | 0.43%            | 0.84%            | 1.25%            | 1.67%            | 2.08%            | 2.49%            | 2.90%            | 3.31%            | 3.71%            | 3.91%             |
| De 7,083,826 a 7,137,900                      |  | 0.43%            | 0.86%            | 1.27%            | 1.68%            | 2.09%            | 2.50%            | 2.91%            | 3.32%            | 3.73%            | 3.92%             |
| De 7,137,901 a 7,191,975                      |  | 0.43%            | 0.87%            | 1.28%            | 1.69%            | 2.10%            | 2.51%            | 2.92%            | 3.33%            | 3.74%            | 3.93%             |
| De 7,191,976 a 7,246,050                      |  | 0.43%            | 0.86%            | 1.29%            | 1.70%            | 2.11%            | 2.52%            | 2.93%            | 3.34%            | 3.74%            | 3.93%             |
| De 7,246,051 a 7,300,125                      |  | 0.43%            | 0.86%            | 1.29%            | 1.72%            | 2.12%            | 2.53%            | 2.94%            | 3.35%            | 3.73%            | 3.92%             |
| De 7,300,126 a 7,354,200                      |  | 0.43%            | 0.86%            | 1.29%            | 1.72%            | 2.13%            | 2.54%            | 2.95%            | 3.36%            | 3.73%            | 3.91%             |
| De 7,354,201 a 7,408,275                      |  | 0.43%            | 0.86%            | 1.29%            | 1.71%            | 2.14%            | 2.55%            | 2.96%            | 3.36%            | 3.72%            | 3.90%             |
| De 7,408,276 a 7,462,350                      |  | 0.43%            | 0.86%            | 1.28%            | 1.71%            | 2.14%            | 2.56%            | 2.97%            | 3.37%            | 3.71%            | 3.90%             |
| De 7,462,351 a 7,516,425                      |  | 0.43%            | 0.85%            | 1.28%            | 1.71%            | 2.13%            | 2.56%            | 2.97%            | 3.38%            | 3.70%            | 3.89%             |
| De 7,516,426 a 7,570,500                      |  | 0.43%            | 0.85%            | 1.28%            | 1.70%            | 2.13%            | 2.55%            | 2.98%            | 3.39%            | 3.70%            | 3.88%             |
| De 7,570,501 a 7,624,575                      |  | 0.44%            | 0.86%            | 1.29%            | 1.71%            | 2.14%            | 2.56%            | 2.99%            | 3.41%            | 3.70%            | 3.89%             |
| De 7,624,576 a 7,678,650                      |  | 0.45%            | 0.88%            | 1.30%            | 1.73%            | 2.15%            | 2.57%            | 3.00%            | 3.42%            | 3.71%            | 3.90%             |
| De 7,678,651 a 7,732,725                      |  | 0.44%            | 0.89%            | 1.31%            | 1.74%            | 2.16%            | 2.58%            | 3.00%            | 3.43%            | 3.72%            | 3.90%             |
| De 7,732,726 a 7,786,800                      |  | 0.44%            | 0.89%            | 1.33%            | 1.75%            | 2.17%            | 2.59%            | 3.01%            | 3.43%            | 3.71%            | 3.91%             |
| De 7,786,801 a 7,840,875                      |  | 0.44%            | 0.88%            | 1.33%            | 1.76%            | 2.18%            | 2.60%            | 3.02%            | 3.44%            | 3.70%            | 3.91%             |
| De 7,840,876 a 7,894,950                      |  | 0.44%            | 0.88%            | 1.32%            | 1.77%            | 2.19%            | 2.61%            | 3.03%            | 3.45%            | 3.70%            | 3.90%             |
| De 7,894,951 a 7,949,025                      |  | 0.44%            | 0.88%            | 1.32%            | 1.76%            | 2.20%            | 2.62%            | 3.03%            | 3.45%            | 3.69%            | 3.89%             |
| De 7,949,026 a 8,003,100                      |  | 0.44%            | 0.88%            | 1.32%            | 1.76%            | 2.20%            | 2.62%            | 3.04%            | 3.46%            | 3.68%            | 3.89%             |
| De 8,003,101 a 8,057,175                      |  | 0.44%            | 0.88%            | 1.31%            | 1.75%            | 2.19%            | 2.63%            | 3.05%            | 3.46%            | 3.68%            | 3.88%             |
| De 8,057,176 a 8,111,250                      |  | 0.44%            | 0.87%            | 1.31%            | 1.75%            | 2.19%            | 2.62%            | 3.05%            | 3.47%            | 3.67%            | 3.87%             |
| De 8,111,251 a 8,165,325                      |  | 0.45%            | 0.89%            | 1.32%            | 1.76%            | 2.19%            | 2.63%            | 3.07%            | 3.48%            | 3.68%            | 3.88%             |
| De 8,165,326 a 8,219,400                      |  | 0.46%            | 0.90%            | 1.33%            | 1.77%            | 2.20%            | 2.64%            | 3.07%            | 3.48%            | 3.68%            | 3.89%             |
| De 8,219,401 a 8,273,475                      |  | 0.46%            | 0.91%            | 1.34%            | 1.78%            | 2.21%            | 2.65%            | 3.08%            | 3.48%            | 3.69%            | 3.89%             |
| De 8,273,476 a 8,327,550                      |  | 0.45%            | 0.91%            | 1.35%            | 1.79%            | 2.22%            | 2.65%            | 3.09%            | 3.48%            | 3.70%            | 3.90%             |

Nota: cuando la cuantía correspondiente sea inferior a 38.000 pts. se aplicará, en su caso, esta cantidad.

TABLA PARA EL CALCULO DE LA DEDUCCION VARIABLE DEL I. R. P. F. CORRESPONDIENTE AL PERIODO IMPOSITIVO 1990

Proporción que el segundo rendimiento neto positivo en orden de importancia representa sobre la Base Imponible conjunta de la unidad familiar

| Base imponible conjunta de la unidad 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 4.488,226 a 4.542,300                      | 3.80%           | 4.14%           | 4.48%           | 4.82%           | 4.98%           | 5.06%           | 5.15%           | 5.22%           | 5.29%           | 5.36%           |
| De 4.542,301 a 4.596,375                      | 3.82%           | 4.15%           | 4.49%           | 4.83%           | 4.95%           | 5.04%           | 5.12%           | 5.21%           | 5.28%           | 5.34%           |
| De 4.596,376 a 4.650,450                      | 3.83%           | 4.17%           | 4.50%           | 4.83%           | 4.92%           | 5.01%           | 5.09%           | 5.18%           | 5.26%           | 5.33%           |
| De 4.650,451 a 4.704,525                      | 3.85%           | 4.18%           | 4.52%           | 4.80%           | 4.89%           | 4.98%           | 5.07%           | 5.15%           | 5.24%           | 5.32%           |
| De 4.704,526 a 4.758,600                      | 3.86%           | 4.19%           | 4.53%           | 4.77%           | 4.86%           | 4.95%           | 5.04%           | 5.13%           | 5.21%           | 5.30%           |
| De 4.758,601 a 4.812,675                      | 3.87%           | 4.20%           | 4.54%           | 4.74%           | 4.83%           | 4.92%           | 5.01%           | 5.10%           | 5.19%           | 5.27%           |
| De 4.812,676 a 4.866,750                      | 3.88%           | 4.21%           | 4.55%           | 4.72%           | 4.81%           | 4.89%           | 4.98%           | 5.07%           | 5.16%           | 5.25%           |
| De 4.866,751 a 4.920,825                      | 3.90%           | 4.25%           | 4.58%           | 4.72%           | 4.81%           | 4.89%           | 4.98%           | 5.07%           | 5.16%           | 5.25%           |
| De 4.920,826 a 4.974,900                      | 3.92%           | 4.27%           | 4.62%           | 4.72%           | 4.81%           | 4.89%           | 4.98%           | 5.07%           | 5.16%           | 5.24%           |
| De 4.974,901 a 5.028,975                      | 3.93%           | 4.28%           | 4.61%           | 4.72%           | 4.81%           | 4.89%           | 4.98%           | 5.07%           | 5.16%           | 5.24%           |
| De 5.028,976 a 5.083,050                      | 3.95%           | 4.30%           | 4.59%           | 4.70%           | 4.80%           | 4.89%           | 4.98%           | 5.07%           | 5.15%           | 5.24%           |
| De 5.083,051 a 5.137,125                      | 3.97%           | 4.32%           | 4.58%           | 4.68%           | 4.79%           | 4.89%           | 4.98%           | 5.07%           | 5.15%           | 5.24%           |
| De 5.137,126 a 5.191,200                      | 3.98%           | 4.33%           | 4.56%           | 4.66%           | 4.77%           | 4.88%           | 4.98%           | 5.06%           | 5.15%           | 5.24%           |
| De 5.191,201 a 5.245,275                      | 4.00%           | 4.34%           | 4.54%           | 4.65%           | 4.75%           | 4.86%           | 4.96%           | 5.06%           | 5.15%           | 5.24%           |
| De 5.245,276 a 5.299,350                      | 4.01%           | 4.36%           | 4.52%           | 4.63%           | 4.73%           | 4.84%           | 4.95%           | 5.05%           | 5.15%           | 5.23%           |
| De 5.299,351 a 5.353,425                      | 4.02%           | 4.37%           | 4.51%           | 4.61%           | 4.72%           | 4.82%           | 4.93%           | 5.03%           | 5.14%           | 5.23%           |
| De 5.353,426 a 5.407,500                      | 4.04%           | 4.38%           | 4.49%           | 4.59%           | 4.70%           | 4.81%           | 4.91%           | 5.02%           | 5.12%           | 5.23%           |
| De 5.407,501 a 5.461,575                      | 4.07%           | 4.39%           | 4.50%           | 4.60%           | 4.71%           | 4.81%           | 4.92%           | 5.02%           | 5.13%           | 5.23%           |
| De 5.461,576 a 5.515,650                      | 4.09%           | 4.40%           | 4.50%           | 4.61%           | 4.71%           | 4.82%           | 4.92%           | 5.03%           | 5.13%           | 5.23%           |
| De 5.515,651 a 5.569,725                      | 4.11%           | 4.39%           | 4.51%           | 4.61%           | 4.72%           | 4.82%           | 4.93%           | 5.03%           | 5.14%           | 5.24%           |
| De 5.569,726 a 5.623,800                      | 4.12%           | 4.38%           | 4.50%           | 4.62%           | 4.72%           | 4.83%           | 4.93%           | 5.04%           | 5.14%           | 5.24%           |
| De 5.623,801 a 5.677,875                      | 4.13%           | 4.36%           | 4.49%           | 4.62%           | 4.73%           | 4.83%           | 4.94%           | 5.04%           | 5.15%           | 5.24%           |
| De 5.677,876 a 5.731,950                      | 4.14%           | 4.35%           | 4.48%           | 4.60%           | 4.73%           | 4.84%           | 4.94%           | 5.05%           | 5.15%           | 5.24%           |
| De 5.731,951 a 5.786,025                      | 4.16%           | 4.33%           | 4.46%           | 4.59%           | 4.72%           | 4.84%           | 4.95%           | 5.05%           | 5.15%           | 5.25%           |
| De 5.786,026 a 5.840,100                      | 4.17%           | 4.32%           | 4.45%           | 4.58%           | 4.70%           | 4.83%           | 4.95%           | 5.05%           | 5.15%           | 5.25%           |
| De 5.840,101 a 5.894,175                      | 4.18%           | 4.31%           | 4.43%           | 4.56%           | 4.69%           | 4.82%           | 4.94%           | 5.06%           | 5.15%           | 5.25%           |
| De 5.894,176 a 5.948,250                      | 4.17%           | 4.29%           | 4.42%           | 4.55%           | 4.67%           | 4.80%           | 4.93%           | 5.06%           | 5.15%           | 5.25%           |
| De 5.948,251 a 6.002,325                      | 4.18%           | 4.30%           | 4.43%           | 4.56%           | 4.68%           | 4.81%           | 4.93%           | 5.06%           | 5.18%           | 5.27%           |
| De 6.002,326 a 6.056,400                      | 4.18%           | 4.31%           | 4.44%           | 4.56%           | 4.69%           | 4.81%           | 4.94%           | 5.07%           | 5.18%           | 5.29%           |
| De 6.056,401 a 6.110,475                      | 4.18%           | 4.32%           | 4.44%           | 4.57%           | 4.69%           | 4.82%           | 4.95%           | 5.07%           | 5.19%           | 5.30%           |
| De 6.110,476 a 6.164,550                      | 4.17%           | 4.32%           | 4.45%           | 4.58%           | 4.70%           | 4.83%           | 4.95%           | 5.07%           | 5.19%           | 5.31%           |
| De 6.164,551 a 6.218,625                      | 4.16%           | 4.31%           | 4.45%           | 4.58%           | 4.71%           | 4.83%           | 4.96%           | 5.08%           | 5.19%           | 5.31%           |
| De 6.218,626 a 6.272,700                      | 4.15%           | 4.30%           | 4.44%           | 4.59%           | 4.71%           | 4.84%           | 4.96%           | 5.08%           | 5.20%           | 5.31%           |
| De 6.272,701 a 6.326,775                      | 4.14%           | 4.28%           | 4.43%           | 4.58%           | 4.72%           | 4.84%           | 4.97%           | 5.08%           | 5.20%           | 5.31%           |
| De 6.326,776 a 6.380,850                      | 4.13%           | 4.27%           | 4.42%           | 4.57%           | 4.72%           | 4.85%           | 4.97%           | 5.09%           | 5.20%           | 5.32%           |
| De 6.380,851 a 6.434,925                      | 4.11%           | 4.26%           | 4.41%           | 4.56%           | 4.70%           | 4.85%           | 4.97%           | 5.09%           | 5.20%           | 5.32%           |
| De 6.434,926 a 6.489,000                      | 4.10%           | 4.25%           | 4.40%           | 4.54%           | 4.69%           | 4.84%           | 4.97%           | 5.09%           | 5.20%           | 5.32%           |
| De 6.489,001 a 6.543,075                      | 4.11%           | 4.26%           | 4.41%           | 4.55%           | 4.70%           | 4.85%           | 4.99%           | 5.11%           | 5.22%           | 5.34%           |
| De 6.543,076 a 6.597,150                      | 4.12%           | 4.27%           | 4.41%           | 4.56%           | 4.71%           | 4.85%           | 4.99%           | 5.13%           | 5.24%           | 5.36%           |
| De 6.597,151 a 6.651,225                      | 4.13%           | 4.27%           | 4.42%           | 4.57%           | 4.71%           | 4.86%           | 5.00%           | 5.13%           | 5.26%           | 5.38%           |
| De 6.651,226 a 6.705,300                      | 4.13%           | 4.28%           | 4.43%           | 4.57%           | 4.72%           | 4.86%           | 5.00%           | 5.14%           | 5.27%           | 5.40%           |
| De 6.705,301 a 6.759,375                      | 4.12%           | 4.29%           | 4.43%           | 4.58%           | 4.72%           | 4.87%           | 5.00%           | 5.14%           | 5.28%           | 5.41%           |
| De 6.759,376 a 6.813,450                      | 4.11%           | 4.28%           | 4.44%           | 4.58%           | 4.73%           | 4.87%           | 5.01%           | 5.14%           | 5.28%           | 5.42%           |
| De 6.813,451 a 6.867,525                      | 4.10%           | 4.27%           | 4.43%           | 4.59%           | 4.73%           | 4.88%           | 5.01%           | 5.15%           | 5.28%           | 5.42%           |
| De 6.867,526 a 6.921,600                      | 4.09%           | 4.26%           | 4.42%           | 4.59%           | 4.74%           | 4.88%           | 5.01%           | 5.15%           | 5.28%           | 5.42%           |
| De 6.921,601 a 6.975,675                      | 4.08%           | 4.25%           | 4.41%           | 4.58%           | 4.74%           | 4.88%           | 5.02%           | 5.15%           | 5.29%           | 5.42%           |
| De 6.975,676 a 7.029,750                      | 4.07%           | 4.24%           | 4.40%           | 4.57%           | 4.74%           | 4.88%           | 5.02%           | 5.15%           | 5.29%           | 5.42%           |
| De 7.029,751 a 7.083,825                      | 4.08%           | 4.25%           | 4.41%           | 4.58%           | 4.74%           | 4.90%           | 5.04%           | 5.17%           | 5.31%           | 5.44%           |
| De 7.083,826 a 7.137,900                      | 4.09%           | 4.25%           | 4.42%           | 4.58%           | 4.75%           | 4.91%           | 5.06%           | 5.19%           | 5.32%           | 5.46%           |
| De 7.137,901 a 7.191,975                      | 4.09%           | 4.26%           | 4.42%           | 4.59%           | 4.75%           | 4.91%           | 5.07%           | 5.21%           | 5.34%           | 5.48%           |
| De 7.191,976 a 7.246,050                      | 4.10%           | 4.27%           | 4.43%           | 4.60%           | 4.76%           | 4.92%           | 5.07%           | 5.22%           | 5.36%           | 5.49%           |
| De 7.246,051 a 7.300,125                      | 4.11%           | 4.27%           | 4.44%           | 4.60%           | 4.76%           | 4.92%           | 5.07%           | 5.23%           | 5.37%           | 5.51%           |
| De 7.300,126 a 7.354,200                      | 4.10%           | 4.28%           | 4.44%           | 4.61%           | 4.77%           | 4.92%           | 5.08%           | 5.23%           | 5.39%           | 5.52%           |
| De 7.354,201 a 7.408,275                      | 4.09%           | 4.28%           | 4.45%           | 4.61%           | 4.77%           | 4.93%           | 5.08%           | 5.23%           | 5.39%           | 5.54%           |
| De 7.408,276 a 7.462,350                      | 4.08%           | 4.27%           | 4.45%           | 4.62%           | 4.77%           | 4.93%           | 5.08%           | 5.24%           | 5.39%           | 5.55%           |
| De 7.462,351 a 7.516,425                      | 4.07%           | 4.26%           | 4.44%           | 4.62%           | 4.78%           | 4.93%           | 5.08%           | 5.24%           | 5.39%           | 5.55%           |
| De 7.516,426 a 7.570,500                      | 4.06%           | 4.25%           | 4.43%           | 4.62%           | 4.78%           | 4.93%           | 5.09%           | 5.24%           | 5.39%           | 5.55%           |
| De 7.570,501 a 7.624,575                      | 4.07%           | 4.26%           | 4.44%           | 4.62%           | 4.80%           | 4.95%           | 5.10%           | 5.26%           | 5.41%           | 5.56%           |
| De 7.624,576 a 7.678,650                      | 4.08%           | 4.26%           | 4.45%           | 4.63%           | 4.80%           | 4.97%           | 5.12%           | 5.27%           | 5.43%           | 5.58%           |
| De 7.678,651 a 7.732,725                      | 4.09%           | 4.27%           | 4.45%           | 4.63%           | 4.81%           | 4.98%           | 5.14%           | 5.29%           | 5.44%           | 5.59%           |
| De 7.732,726 a 7.786,800                      | 4.09%           | 4.27%           | 4.46%           | 4.64%           | 4.81%           | 4.99%           | 5.15%           | 5.30%           | 5.46%           | 5.61%           |
| De 7.786,801 a 7.840,875                      | 4.10%           | 4.28%           | 4.46%           | 4.64%           | 4.82%           | 4.99%           | 5.16%           | 5.32%           | 5.47%           | 5.62%           |
| De 7.840,876 a 7.894,950                      | 4.10%           | 4.28%           | 4.47%           | 4.65%           | 4.82%           | 4.99%           | 5.16%           | 5.33%           | 5.49%           | 5.64%           |
| De 7.894,951 a 7.949,025                      | 4.10%           | 4.29%           | 4.47%           | 4.65%           | 4.82%           | 4.99%           | 5.17%           | 5.34%           | 5.50%           | 5.65%           |
| De 7.949,026 a 8.003,100                      | 4.09%           | 4.29%           | 4.48%           | 4.65%           | 4.82%           | 5.00%           | 5.17%           | 5.34%           | 5.51%           | 5.66%           |
| De 8.003,101 a 8.057,175                      | 4.08%           | 4.28%           | 4.48%           | 4.65%           | 4.83%           | 5.00%           | 5.17%           | 5.34%           | 5.51%           | 5.67%           |
| De 8.057,176 a 8.111,250                      | 4.07%           | 4.27%           | 4.48%           | 4.66%           | 4.83%           | 5.00%           | 5.17%           | 5.34%           | 5.51%           | 5.69%           |
| De 8.111,251 a 8.165,325                      | 4.08%           | 4.28%           | 4.48%           | 4.67%           | 4.84%           | 5.02%           | 5.19%           | 5.36%           | 5.53%           | 5.70%           |
| De 8.165,326 a 8.219,400                      | 4.09%           | 4.29%           | 4.49%           | 4.68%           | 4.86%           | 5.03%           | 5.20%           | 5.37%           | 5.54%           | 5.71%           |
| De 8.219,401 a 8.273,475                      | 4.09%           | 4.29%           | 4.49%           | 4.68%           | 4.87%           | 5.05%           | 5.22%           | 5.39%           | 5.56%           | 5.72%           |
| De 8.273,476 a 8.327,550                      | 4.10%           | 4.30%           | 4.50%           | 4.69%           | 4.88%           | 5.06%           | 5.23%           | 5.40%           | 5.57%           | 5.73%           |

Nota: cuando la cuantía correspondiente sea inferior a 38.000 pts. se aplicará, en su caso, esta cantidad.



TABLA PARA EL CALCULO DE LA DEDUCCION VARIABLE DEL I. R. P. F. CORRESPONDIENTE AL PERIODO IMPOSITIVO 1990

Proporción que el segundo rendimiento neto positivo en orden de importancia representa sobre la Base Imponible conjunta de la unidad familiar

| Base imponible<br>conjunta<br>de la unidad familiar | De     | De     | De     | De     | De     | De     | De     | De     | De     | De     |
|---|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
|   | 20.01% | 21.01% | 22.01% | 23.01% | 24.01% | 25.01% | 26.01% | 27.01% | 28.01% | 29.01% |
|   | a      | a      | a      | a      | a      | a      | a      | a      | a      | a      |
|   | 21.00% | 22.00% | 23.00% | 24.00% | 25.00% | 26.00% | 27.00% | 28.00% | 29.00% | 30.00% |
| De 4,488,228 a 4,542,300                            | 5.43%  | 5.49%  | 5.56%  | 5.63%  | 5.69%  | 5.75%  | 5.81%  | 5.87%  | 5.92%  | 5.96%  |
| De 4,542,301 a 4,596,375                            | 5.41%  | 5.48%  | 5.55%  | 5.62%  | 5.68%  | 5.74%  | 5.80%  | 5.85%  | 5.91%  | 5.96%  |
| De 4,596,376 a 4,650,450                            | 5.40%  | 5.47%  | 5.54%  | 5.60%  | 5.66%  | 5.72%  | 5.78%  | 5.84%  | 5.90%  | 5.96%  |
| De 4,650,451 a 4,704,525                            | 5.39%  | 5.46%  | 5.53%  | 5.59%  | 5.65%  | 5.71%  | 5.77%  | 5.83%  | 5.88%  | 5.94%  |
| De 4,704,526 a 4,758,600                            | 5.38%  | 5.45%  | 5.52%  | 5.57%  | 5.63%  | 5.69%  | 5.75%  | 5.81%  | 5.87%  | 5.93%  |
| De 4,758,601 a 4,812,675                            | 5.36%  | 5.44%  | 5.50%  | 5.56%  | 5.62%  | 5.68%  | 5.74%  | 5.80%  | 5.86%  | 5.91%  |
| De 4,812,676 a 4,866,750                            | 5.33%  | 5.42%  | 5.49%  | 5.55%  | 5.61%  | 5.66%  | 5.72%  | 5.78%  | 5.84%  | 5.90%  |
| De 4,866,751 a 4,920,825                            | 5.33%  | 5.42%  | 5.50%  | 5.56%  | 5.62%  | 5.68%  | 5.74%  | 5.79%  | 5.85%  | 5.91%  |
| De 4,920,826 a 4,974,900                            | 5.33%  | 5.42%  | 5.50%  | 5.57%  | 5.63%  | 5.69%  | 5.75%  | 5.81%  | 5.86%  | 5.92%  |
| De 4,974,901 a 4,978,975                            | 5.33%  | 5.41%  | 5.49%  | 5.57%  | 5.64%  | 5.70%  | 5.76%  | 5.82%  | 5.88%  | 5.93%  |
| De 5,028,976 a 5,083,050                            | 5.33%  | 5.41%  | 5.49%  | 5.56%  | 5.64%  | 5.71%  | 5.77%  | 5.83%  | 5.89%  | 5.94%  |
| De 5,083,051 a 5,137,125                            | 5.33%  | 5.41%  | 5.48%  | 5.56%  | 5.64%  | 5.72%  | 5.78%  | 5.84%  | 5.90%  | 5.95%  |
| De 5,137,126 a 5,191,200                            | 5.32%  | 5.40%  | 5.48%  | 5.56%  | 5.63%  | 5.71%  | 5.79%  | 5.85%  | 5.91%  | 5.96%  |
| De 5,191,201 a 5,245,275                            | 5.32%  | 5.40%  | 5.47%  | 5.55%  | 5.63%  | 5.70%  | 5.78%  | 5.86%  | 5.91%  | 5.97%  |
| De 5,245,276 a 5,299,350                            | 5.31%  | 5.39%  | 5.47%  | 5.55%  | 5.62%  | 5.70%  | 5.78%  | 5.85%  | 5.92%  | 5.98%  |
| De 5,299,351 a 5,353,425                            | 5.31%  | 5.39%  | 5.46%  | 5.54%  | 5.62%  | 5.69%  | 5.77%  | 5.85%  | 5.92%  | 5.99%  |
| De 5,353,426 a 5,407,500                            | 5.30%  | 5.38%  | 5.46%  | 5.53%  | 5.61%  | 5.69%  | 5.76%  | 5.84%  | 5.92%  | 6.00%  |
| De 5,407,501 a 5,461,575                            | 5.32%  | 5.40%  | 5.48%  | 5.55%  | 5.63%  | 5.71%  | 5.78%  | 5.86%  | 5.94%  | 6.01%  |
| De 5,461,576 a 5,515,650                            | 5.33%  | 5.42%  | 5.49%  | 5.57%  | 5.65%  | 5.72%  | 5.80%  | 5.88%  | 5.95%  | 6.02%  |
| De 5,515,651 a 5,569,725                            | 5.33%  | 5.43%  | 5.51%  | 5.59%  | 5.66%  | 5.74%  | 5.82%  | 5.89%  | 5.97%  | 6.04%  |
| De 5,569,726 a 5,623,800                            | 5.33%  | 5.43%  | 5.53%  | 5.60%  | 5.68%  | 5.75%  | 5.83%  | 5.91%  | 5.98%  | 6.05%  |
| De 5,623,801 a 5,677,875                            | 5.34%  | 5.43%  | 5.53%  | 5.62%  | 5.69%  | 5.77%  | 5.85%  | 5.92%  | 5.99%  | 6.06%  |
| De 5,677,876 a 5,731,950                            | 5.34%  | 5.43%  | 5.53%  | 5.62%  | 5.71%  | 5.78%  | 5.86%  | 5.94%  | 6.00%  | 6.07%  |
| De 5,731,951 a 5,786,025                            | 5.34%  | 5.43%  | 5.53%  | 5.62%  | 5.72%  | 5.80%  | 5.87%  | 5.95%  | 6.02%  | 6.08%  |
| De 5,786,026 a 5,840,100                            | 5.34%  | 5.44%  | 5.53%  | 5.62%  | 5.72%  | 5.81%  | 5.89%  | 5.96%  | 6.03%  | 6.09%  |
| De 5,840,101 a 5,894,175                            | 5.34%  | 5.44%  | 5.53%  | 5.62%  | 5.72%  | 5.81%  | 5.90%  | 5.97%  | 6.04%  | 6.10%  |
| De 5,894,176 a 5,948,250                            | 5.34%  | 5.44%  | 5.53%  | 5.62%  | 5.72%  | 5.81%  | 5.91%  | 5.98%  | 6.05%  | 6.11%  |
| De 5,948,251 a 6,002,325                            | 5.36%  | 5.46%  | 5.55%  | 5.65%  | 5.74%  | 5.83%  | 5.93%  | 6.01%  | 6.07%  | 6.14%  |
| De 6,002,326 a 6,056,400                            | 5.38%  | 5.48%  | 5.57%  | 5.67%  | 5.76%  | 5.85%  | 5.94%  | 6.03%  | 6.10%  | 6.17%  |
| De 6,056,401 a 6,110,475                            | 5.40%  | 5.50%  | 5.59%  | 5.68%  | 5.78%  | 5.87%  | 5.96%  | 6.04%  | 6.13%  | 6.20%  |
| De 6,110,476 a 6,164,550                            | 5.42%  | 5.52%  | 5.61%  | 5.70%  | 5.80%  | 5.89%  | 5.98%  | 6.06%  | 6.14%  | 6.22%  |
| De 6,164,551 a 6,218,625                            | 5.43%  | 5.54%  | 5.63%  | 5.72%  | 5.81%  | 5.91%  | 5.99%  | 6.07%  | 6.16%  | 6.24%  |
| De 6,218,626 a 6,272,700                            | 5.43%  | 5.54%  | 5.65%  | 5.74%  | 5.83%  | 5.92%  | 6.01%  | 6.09%  | 6.17%  | 6.26%  |
| De 6,272,701 a 6,326,775                            | 5.43%  | 5.55%  | 5.66%  | 5.75%  | 5.85%  | 5.94%  | 6.02%  | 6.10%  | 6.19%  | 6.27%  |
| De 6,326,776 a 6,380,850                            | 5.43%  | 5.55%  | 5.66%  | 5.77%  | 5.86%  | 5.95%  | 6.03%  | 6.12%  | 6.20%  | 6.28%  |
| De 6,380,851 a 6,434,925                            | 5.43%  | 5.55%  | 5.66%  | 5.78%  | 5.88%  | 5.96%  | 6.05%  | 6.13%  | 6.21%  | 6.29%  |
| De 6,434,926 a 6,489,000                            | 5.43%  | 5.55%  | 5.66%  | 5.78%  | 5.89%  | 5.98%  | 6.06%  | 6.14%  | 6.22%  | 6.31%  |
| De 6,489,001 a 6,543,075                            | 5.45%  | 5.57%  | 5.68%  | 5.80%  | 5.91%  | 6.01%  | 6.09%  | 6.17%  | 6.25%  | 6.34%  |
| De 6,543,076 a 6,597,150                            | 5.47%  | 5.59%  | 5.70%  | 5.82%  | 5.93%  | 6.03%  | 6.12%  | 6.20%  | 6.28%  | 6.37%  |
| De 6,597,151 a 6,651,225                            | 5.49%  | 5.61%  | 5.72%  | 5.83%  | 5.94%  | 6.05%  | 6.15%  | 6.23%  | 6.31%  | 6.39%  |
| De 6,651,226 a 6,705,300                            | 5.51%  | 5.62%  | 5.74%  | 5.85%  | 5.96%  | 6.06%  | 6.17%  | 6.26%  | 6.34%  | 6.42%  |
| De 6,705,301 a 6,759,375                            | 5.53%  | 5.64%  | 5.75%  | 5.87%  | 5.97%  | 6.08%  | 6.18%  | 6.28%  | 6.37%  | 6.45%  |
| De 6,759,376 a 6,813,450                            | 5.54%  | 5.66%  | 5.77%  | 5.88%  | 5.99%  | 6.09%  | 6.19%  | 6.30%  | 6.39%  | 6.47%  |
| De 6,813,451 a 6,867,525                            | 5.55%  | 5.67%  | 5.79%  | 5.89%  | 6.00%  | 6.10%  | 6.21%  | 6.31%  | 6.41%  | 6.50%  |
| De 6,867,526 a 6,921,600                            | 5.55%  | 5.69%  | 5.80%  | 5.91%  | 6.01%  | 6.12%  | 6.22%  | 6.32%  | 6.43%  | 6.52%  |
| De 6,921,601 a 6,975,675                            | 5.56%  | 5.69%  | 5.81%  | 5.92%  | 6.02%  | 6.13%  | 6.23%  | 6.33%  | 6.44%  | 6.54%  |
| De 6,975,676 a 7,029,750                            | 5.56%  | 5.69%  | 5.83%  | 5.93%  | 6.04%  | 6.14%  | 6.24%  | 6.35%  | 6.45%  | 6.55%  |
| De 7,029,751 a 7,083,825                            | 5.58%  | 5.71%  | 5.84%  | 5.96%  | 6.06%  | 6.17%  | 6.27%  | 6.37%  | 6.48%  | 6.58%  |
| De 7,083,826 a 7,137,900                            | 5.59%  | 5.73%  | 5.86%  | 5.98%  | 6.09%  | 6.19%  | 6.30%  | 6.40%  | 6.50%  | 6.61%  |
| De 7,137,901 a 7,191,975                            | 5.61%  | 5.74%  | 5.87%  | 6.00%  | 6.12%  | 6.22%  | 6.32%  | 6.43%  | 6.53%  | 6.63%  |
| De 7,191,976 a 7,246,050                            | 5.63%  | 5.76%  | 5.89%  | 6.01%  | 6.14%  | 6.25%  | 6.35%  | 6.45%  | 6.55%  | 6.65%  |
| De 7,246,051 a 7,300,125                            | 5.64%  | 5.77%  | 5.90%  | 6.02%  | 6.15%  | 6.27%  | 6.37%  | 6.48%  | 6.58%  | 6.68%  |
| De 7,300,126 a 7,354,200                            | 5.66%  | 5.79%  | 5.91%  | 6.04%  | 6.16%  | 6.29%  | 6.40%  | 6.50%  | 6.60%  | 6.70%  |
| De 7,354,201 a 7,408,275                            | 5.67%  | 5.80%  | 5.93%  | 6.05%  | 6.17%  | 6.30%  | 6.42%  | 6.52%  | 6.62%  | 6.72%  |
| De 7,408,276 a 7,462,350                            | 5.68%  | 5.81%  | 5.94%  | 6.06%  | 6.18%  | 6.31%  | 6.43%  | 6.54%  | 6.65%  | 6.74%  |
| De 7,462,351 a 7,516,425                            | 5.70%  | 5.83%  | 5.95%  | 6.07%  | 6.20%  | 6.32%  | 6.44%  | 6.56%  | 6.67%  | 6.76%  |
| De 7,516,426 a 7,570,500                            | 5.70%  | 5.84%  | 5.96%  | 6.08%  | 6.21%  | 6.33%  | 6.45%  | 6.57%  | 6.68%  | 6.78%  |
| De 7,570,501 a 7,624,575                            | 5.72%  | 5.86%  | 5.99%  | 6.11%  | 6.23%  | 6.35%  | 6.48%  | 6.60%  | 6.72%  | 6.81%  |
| De 7,624,576 a 7,678,650                            | 5.73%  | 5.88%  | 6.01%  | 6.13%  | 6.26%  | 6.38%  | 6.50%  | 6.62%  | 6.74%  | 6.84%  |
| De 7,678,651 a 7,732,725                            | 5.75%  | 5.89%  | 6.03%  | 6.16%  | 6.28%  | 6.40%  | 6.52%  | 6.65%  | 6.76%  | 6.87%  |
| De 7,732,726 a 7,786,800                            | 5.76%  | 5.90%  | 6.05%  | 6.18%  | 6.30%  | 6.43%  | 6.55%  | 6.67%  | 6.78%  | 6.89%  |
| De 7,786,801 a 7,840,875                            | 5.77%  | 5.92%  | 6.06%  | 6.20%  | 6.33%  | 6.45%  | 6.57%  | 6.69%  | 6.80%  | 6.91%  |
| De 7,840,876 a 7,894,950                            | 5.78%  | 5.93%  | 6.07%  | 6.21%  | 6.35%  | 6.47%  | 6.59%  | 6.71%  | 6.82%  | 6.93%  |
| De 7,894,951 a 7,949,025                            | 5.80%  | 5.94%  | 6.08%  | 6.22%  | 6.37%  | 6.49%  | 6.61%  | 6.72%  | 6.84%  | 6.95%  |
| De 7,949,026 a 8,003,100                            | 5.81%  | 5.95%  | 6.09%  | 6.23%  | 6.38%  | 6.51%  | 6.63%  | 6.74%  | 6.86%  | 6.97%  |
| De 8,003,101 a 8,057,175                            | 5.82%  | 5.96%  | 6.10%  | 6.24%  | 6.38%  | 6.53%  | 6.65%  | 6.76%  | 6.87%  | 6.98%  |
| De 8,057,176 a 8,111,250                            | 5.83%  | 5.97%  | 6.11%  | 6.25%  | 6.39%  | 6.53%  | 6.67%  | 6.78%  | 6.89%  | 7.00%  |
| De 8,111,251 a 8,165,325                            | 5.85%  | 5.99%  | 6.13%  | 6.27%  | 6.42%  | 6.56%  | 6.69%  | 6.81%  | 6.92%  | 7.03%  |
| De 8,165,326 a 8,219,400                            | 5.87%  | 6.02%  | 6.16%  | 6.30%  | 6.44%  | 6.58%  | 6.71%  | 6.84%  | 6.95%  | 7.06%  |
| De 8,219,401 a 8,273,475                            | 5.89%  | 6.04%  | 6.18%  | 6.32%  | 6.46%  | 6.60%  | 6.73%  | 6.86%  | 6.98%  | 7.09%  |
| De 8,273,476 a 8,327,550                            | 5.90%  | 6.06%  | 6.20%  | 6.34%  | 6.48%  | 6.62%  | 6.75%  | 6.88%  | 7.01%  | 7.12%  |

Nota: cuando la cuantía correspondiente sea inferior a 38 000 pts. se aplicará, en su caso, esta cantidad.

TABLA PARA EL CALCULO DE LA DEDUCCION VARIABLE DEL I.R.P.F. CORRESPONDIENTE AL PERIODO IMPOSITIVO 1990

Proporción que el segundo rendimiento neto positivo en orden de importancia representa sobre la Base Imponible conjunta de la unidad familiar

| Base imponible<br>conjunta<br>de la unidad familiar | De     | De     | De     | De     | De     | De     | De     | De     | De     | De     |
|---|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
|   | 30.01% | 31.01% | 32.01% | 33.01% | 34.01% | 35.01% | 36.01% | 37.01% | 38.01% | 39.01% |
|   | a      | a      | a      | a      | a      | a      | a      | a      | a      | a      |
|   | 31.00% | 32.00% | 33.00% | 34.00% | 35.00% | 36.00% | 37.00% | 38.00% | 39.00% | 40.00% |
| De 4.488,226 a 4.542,300                            | 6.00%  | 6.04%  | 6.08%  | 6.12%  | 6.16%  | 6.20%  | 6.23%  | 6.26%  | 6.28%  | 6.31%  |
| De 4.542,301 a 4.596,375                            | 6.00%  | 6.04%  | 6.08%  | 6.12%  | 6.16%  | 6.19%  | 6.22%  | 6.25%  | 6.28%  | 6.31%  |
| De 4.596,376 a 4.650,450                            | 6.00%  | 6.04%  | 6.08%  | 6.12%  | 6.16%  | 6.19%  | 6.22%  | 6.25%  | 6.28%  | 6.31%  |
| De 4.650,451 a 4.704,525                            | 6.00%  | 6.04%  | 6.08%  | 6.12%  | 6.16%  | 6.19%  | 6.22%  | 6.24%  | 6.27%  | 6.30%  |
| De 4.704,526 a 4.758,600                            | 5.99%  | 6.04%  | 6.08%  | 6.12%  | 6.15%  | 6.18%  | 6.21%  | 6.24%  | 6.27%  | 6.30%  |
| De 4.758,601 a 4.812,675                            | 5.97%  | 6.03%  | 6.08%  | 6.12%  | 6.15%  | 6.18%  | 6.21%  | 6.24%  | 6.27%  | 6.30%  |
| De 4.812,676 a 4.866,750                            | 5.96%  | 6.02%  | 6.08%  | 6.11%  | 6.14%  | 6.17%  | 6.20%  | 6.23%  | 6.26%  | 6.29%  |
| De 4.866,751 a 4.920,825                            | 5.97%  | 6.03%  | 6.09%  | 6.14%  | 6.17%  | 6.20%  | 6.23%  | 6.25%  | 6.28%  | 6.31%  |
| De 4.920,826 a 4.974,900                            | 5.88%  | 6.04%  | 6.09%  | 6.14%  | 6.19%  | 6.22%  | 6.25%  | 6.28%  | 6.31%  | 6.33%  |
| De 4.974,901 a 5.028,975                            | 5.99%  | 6.05%  | 6.10%  | 6.15%  | 6.20%  | 6.24%  | 6.27%  | 6.30%  | 6.33%  | 6.35%  |
| De 5.028,976 a 5.083,050                            | 6.00%  | 6.06%  | 6.11%  | 6.16%  | 6.21%  | 6.25%  | 6.29%  | 6.32%  | 6.35%  | 6.37%  |
| De 5.083,051 a 5.137,125                            | 6.01%  | 6.07%  | 6.11%  | 6.16%  | 6.21%  | 6.26%  | 6.31%  | 6.33%  | 6.36%  | 6.39%  |
| De 5.137,126 a 5.191,200                            | 6.02%  | 6.07%  | 6.12%  | 6.17%  | 6.22%  | 6.27%  | 6.31%  | 6.35%  | 6.38%  | 6.41%  |
| De 5.191,201 a 5.245,275                            | 6.03%  | 6.08%  | 6.13%  | 6.17%  | 6.22%  | 6.27%  | 6.32%  | 6.37%  | 6.40%  | 6.43%  |
| De 5.245,276 a 5.299,350                            | 6.03%  | 6.08%  | 6.13%  | 6.18%  | 6.23%  | 6.28%  | 6.32%  | 6.37%  | 6.42%  | 6.44%  |
| De 5.299,351 a 5.353,425                            | 6.04%  | 6.09%  | 6.13%  | 6.18%  | 6.23%  | 6.28%  | 6.33%  | 6.38%  | 6.42%  | 6.46%  |
| De 5.353,426 a 5.407,500                            | 6.04%  | 6.09%  | 6.14%  | 6.19%  | 6.23%  | 6.28%  | 6.33%  | 6.38%  | 6.43%  | 6.47%  |
| De 5.407,501 a 5.461,575                            | 6.07%  | 6.12%  | 6.17%  | 6.21%  | 6.26%  | 6.31%  | 6.36%  | 6.41%  | 6.45%  | 6.50%  |
| De 5.461,576 a 5.515,650                            | 6.09%  | 6.14%  | 6.19%  | 6.24%  | 6.29%  | 6.34%  | 6.38%  | 6.43%  | 6.48%  | 6.52%  |
| De 5.515,651 a 5.569,725                            | 6.10%  | 6.17%  | 6.22%  | 6.27%  | 6.31%  | 6.36%  | 6.41%  | 6.46%  | 6.50%  | 6.54%  |
| De 5.569,726 a 5.623,800                            | 6.11%  | 6.18%  | 6.24%  | 6.29%  | 6.34%  | 6.38%  | 6.43%  | 6.48%  | 6.52%  | 6.56%  |
| De 5.623,801 a 5.677,875                            | 6.13%  | 6.19%  | 6.25%  | 6.31%  | 6.36%  | 6.41%  | 6.46%  | 6.50%  | 6.54%  | 6.58%  |
| De 5.677,876 a 5.731,950                            | 6.14%  | 6.20%  | 6.27%  | 6.34%  | 6.38%  | 6.43%  | 6.48%  | 6.52%  | 6.56%  | 6.60%  |
| De 5.731,951 a 5.786,025                            | 6.15%  | 6.21%  | 6.28%  | 6.35%  | 6.40%  | 6.45%  | 6.50%  | 6.54%  | 6.58%  | 6.62%  |
| De 5.786,026 a 5.840,100                            | 6.16%  | 6.22%  | 6.29%  | 6.36%  | 6.42%  | 6.47%  | 6.52%  | 6.56%  | 6.60%  | 6.63%  |
| De 5.840,101 a 5.894,175                            | 6.17%  | 6.23%  | 6.30%  | 6.37%  | 6.43%  | 6.49%  | 6.54%  | 6.57%  | 6.61%  | 6.65%  |
| De 5.894,176 a 5.948,250                            | 6.18%  | 6.24%  | 6.31%  | 6.37%  | 6.44%  | 6.51%  | 6.55%  | 6.59%  | 6.63%  | 6.67%  |
| De 5.948,251 a 6.002,325                            | 6.21%  | 6.27%  | 6.34%  | 6.40%  | 6.47%  | 6.53%  | 6.59%  | 6.63%  | 6.66%  | 6.70%  |
| De 6.002,326 a 6.056,400                            | 6.23%  | 6.30%  | 6.37%  | 6.43%  | 6.50%  | 6.56%  | 6.62%  | 6.66%  | 6.70%  | 6.74%  |
| De 6.056,401 a 6.110,475                            | 6.26%  | 6.33%  | 6.39%  | 6.46%  | 6.52%  | 6.58%  | 6.64%  | 6.69%  | 6.73%  | 6.77%  |
| De 6.110,476 a 6.164,550                            | 6.29%  | 6.35%  | 6.42%  | 6.48%  | 6.55%  | 6.61%  | 6.66%  | 6.72%  | 6.77%  | 6.80%  |
| De 6.164,551 a 6.218,625                            | 6.31%  | 6.38%  | 6.44%  | 6.51%  | 6.57%  | 6.63%  | 6.68%  | 6.74%  | 6.80%  | 6.84%  |
| De 6.218,626 a 6.272,700                            | 6.34%  | 6.40%  | 6.47%  | 6.53%  | 6.59%  | 6.65%  | 6.71%  | 6.76%  | 6.82%  | 6.87%  |
| De 6.272,701 a 6.326,775                            | 6.35%  | 6.43%  | 6.49%  | 6.56%  | 6.62%  | 6.67%  | 6.73%  | 6.78%  | 6.84%  | 6.89%  |
| De 6.326,776 a 6.380,850                            | 6.37%  | 6.45%  | 6.52%  | 6.58%  | 6.64%  | 6.69%  | 6.75%  | 6.80%  | 6.86%  | 6.91%  |
| De 6.380,851 a 6.434,925                            | 6.38%  | 6.46%  | 6.54%  | 6.60%  | 6.66%  | 6.71%  | 6.77%  | 6.82%  | 6.88%  | 6.93%  |
| De 6.434,926 a 6.489,000                            | 6.39%  | 6.47%  | 6.55%  | 6.62%  | 6.67%  | 6.73%  | 6.78%  | 6.84%  | 6.89%  | 6.95%  |
| De 6.489,001 a 6.543,075                            | 6.42%  | 6.50%  | 6.58%  | 6.66%  | 6.71%  | 6.77%  | 6.82%  | 6.88%  | 6.93%  | 6.99%  |
| De 6.543,076 a 6.597,150                            | 6.45%  | 6.53%  | 6.61%  | 6.68%  | 6.75%  | 6.80%  | 6.86%  | 6.91%  | 6.97%  | 7.02%  |
| De 6.597,151 a 6.651,225                            | 6.48%  | 6.56%  | 6.64%  | 6.71%  | 6.78%  | 6.84%  | 6.89%  | 6.95%  | 7.00%  | 7.05%  |
| De 6.651,226 a 6.705,300                            | 6.50%  | 6.59%  | 6.66%  | 6.73%  | 6.81%  | 6.87%  | 6.92%  | 6.98%  | 7.03%  | 7.09%  |
| De 6.705,301 a 6.759,375                            | 6.53%  | 6.61%  | 6.68%  | 6.76%  | 6.83%  | 6.90%  | 6.96%  | 7.01%  | 7.07%  | 7.12%  |
| De 6.759,376 a 6.813,450                            | 6.56%  | 6.63%  | 6.71%  | 6.78%  | 6.85%  | 6.92%  | 6.99%  | 7.04%  | 7.10%  | 7.15%  |
| De 6.813,451 a 6.867,525                            | 6.58%  | 6.66%  | 6.73%  | 6.80%  | 6.87%  | 6.95%  | 7.02%  | 7.07%  | 7.13%  | 7.17%  |
| De 6.867,526 a 6.921,600                            | 6.60%  | 6.68%  | 6.75%  | 6.82%  | 6.90%  | 6.97%  | 7.04%  | 7.10%  | 7.16%  | 7.19%  |
| De 6.921,601 a 6.975,675                            | 6.63%  | 6.70%  | 6.77%  | 6.84%  | 6.92%  | 6.99%  | 7.06%  | 7.13%  | 7.18%  | 7.22%  |
| De 6.975,676 a 7.029,750                            | 6.65%  | 6.72%  | 6.79%  | 6.86%  | 6.94%  | 7.01%  | 7.08%  | 7.15%  | 7.20%  | 7.24%  |
| De 7.029,751 a 7.083,825                            | 6.68%  | 6.76%  | 6.83%  | 6.90%  | 6.97%  | 7.04%  | 7.11%  | 7.19%  | 7.24%  | 7.28%  |
| De 7.083,826 a 7.137,900                            | 6.70%  | 6.79%  | 6.86%  | 6.93%  | 7.01%  | 7.08%  | 7.15%  | 7.22%  | 7.27%  | 7.32%  |
| De 7.137,901 a 7.191,975                            | 6.73%  | 6.82%  | 6.90%  | 6.97%  | 7.04%  | 7.11%  | 7.18%  | 7.25%  | 7.30%  | 7.35%  |
| De 7.191,976 a 7.246,050                            | 6.75%  | 6.84%  | 6.93%  | 7.00%  | 7.07%  | 7.14%  | 7.22%  | 7.27%  | 7.33%  | 7.38%  |
| De 7.246,051 a 7.300,125                            | 6.77%  | 6.86%  | 6.96%  | 7.03%  | 7.11%  | 7.18%  | 7.25%  | 7.30%  | 7.35%  | 7.41%  |
| De 7.300,126 a 7.354,200                            | 6.79%  | 6.88%  | 6.98%  | 7.07%  | 7.14%  | 7.21%  | 7.27%  | 7.33%  | 7.38%  | 7.43%  |
| De 7.354,201 a 7.408,275                            | 6.81%  | 6.90%  | 7.00%  | 7.09%  | 7.17%  | 7.24%  | 7.30%  | 7.35%  | 7.41%  | 7.46%  |
| De 7.408,276 a 7.462,350                            | 6.83%  | 6.92%  | 7.02%  | 7.11%  | 7.20%  | 7.27%  | 7.32%  | 7.38%  | 7.43%  | 7.48%  |
| De 7.462,351 a 7.516,425                            | 6.85%  | 6.94%  | 7.03%  | 7.13%  | 7.22%  | 7.29%  | 7.35%  | 7.40%  | 7.45%  | 7.51%  |
| De 7.516,426 a 7.570,500                            | 6.87%  | 6.96%  | 7.05%  | 7.14%  | 7.24%  | 7.32%  | 7.37%  | 7.42%  | 7.48%  | 7.53%  |
| De 7.570,501 a 7.624,575                            | 6.90%  | 6.99%  | 7.09%  | 7.18%  | 7.27%  | 7.35%  | 7.41%  | 7.46%  | 7.51%  | 7.57%  |
| De 7.624,576 a 7.678,650                            | 6.93%  | 7.03%  | 7.12%  | 7.21%  | 7.30%  | 7.38%  | 7.44%  | 7.50%  | 7.55%  | 7.60%  |
| De 7.678,651 a 7.732,725                            | 6.97%  | 7.06%  | 7.15%  | 7.24%  | 7.33%  | 7.41%  | 7.48%  | 7.53%  | 7.59%  | 7.64%  |
| De 7.732,726 a 7.786,800                            | 7.00%  | 7.09%  | 7.18%  | 7.27%  | 7.36%  | 7.43%  | 7.50%  | 7.57%  | 7.62%  | 7.67%  |
| De 7.786,801 a 7.840,875                            | 7.03%  | 7.12%  | 7.21%  | 7.30%  | 7.38%  | 7.45%  | 7.53%  | 7.60%  | 7.65%  | 7.70%  |
| De 7.840,876 a 7.894,950                            | 7.04%  | 7.15%  | 7.24%  | 7.33%  | 7.41%  | 7.48%  | 7.55%  | 7.63%  | 7.69%  | 7.74%  |
| De 7.894,951 a 7.949,025                            | 7.06%  | 7.17%  | 7.26%  | 7.35%  | 7.43%  | 7.50%  | 7.57%  | 7.65%  | 7.72%  | 7.77%  |
| De 7.949,026 a 8.003,100                            | 7.08%  | 7.19%  | 7.29%  | 7.38%  | 7.45%  | 7.52%  | 7.60%  | 7.67%  | 7.74%  | 7.80%  |
| De 8.003,101 a 8.057,175                            | 7.10%  | 7.21%  | 7.32%  | 7.40%  | 7.47%  | 7.55%  | 7.62%  | 7.69%  | 7.76%  | 7.83%  |
| De 8.057,176 a 8.111,250                            | 7.11%  | 7.22%  | 7.33%  | 7.42%  | 7.49%  | 7.57%  | 7.64%  | 7.71%  | 7.78%  | 7.86%  |
| De 8.111,251 a 8.165,325                            | 7.14%  | 7.25%  | 7.36%  | 7.46%  | 7.53%  | 7.60%  | 7.67%  | 7.75%  | 7.82%  | 7.89%  |
| De 8.165,326 a 8.219,400                            | 7.17%  | 7.28%  | 7.39%  | 7.48%  | 7.56%  | 7.63%  | 7.71%  | 7.78%  | 7.85%  | 7.91%  |
| De 8.219,401 a 8.273,475                            | 7.20%  | 7.31%  | 7.41%  | 7.51%  | 7.59%  | 7.67%  | 7.74%  | 7.81%  | 7.88%  | 7.94%  |
| De 8.273,476 a 8.327,550                            | 7.23%  | 7.34%  | 7.44%  | 7.53%  | 7.62%  | 7.70%  | 7.77%  | 7.84%  | 7.91%  | 7.97%  |

Nota: cuando la cuantía correspondiente sea inferior a 38.000 pts. se aplicará, en su caso, esta cantidad.

**TABLA PARA EL CALCULO DE LA DEDUCCION VARIABLE DEL I.R.P.F. CORRESPONDIENTE AL PERIODO IMPOSITIVO 1990**  
 Proporción que el segundo rendimiento neto positivo en orden de importancia representa  
 sobre la Base Imponible conjunta de la unidad familiar

| Base imponible<br>conjunta<br>de la unidad 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 4.488,226 a 4.542,300 | 6.33% | 6.34% | 6.35% | 6.36% | 6.37% | 6.38% | 6.39% | 6.40% | 6.40% | 6.40% |
| De 4.542,301 a 4.596,375 | 6.34% | 6.35% | 6.36% | 6.37% | 6.38% | 6.39% | 6.40% | 6.40% | 6.40% | 6.40% |
| De 4.596,376 a 4.650,450 | 6.34% | 6.36% | 6.37% | 6.38% | 6.39% | 6.40% | 6.41% | 6.41% | 6.41% | 6.41% |
| De 4.650,451 a 4.704,525 | 6.33% | 6.36% | 6.38% | 6.39% | 6.40% | 6.41% | 6.41% | 6.41% | 6.41% | 6.41% |
| De 4.704,526 a 4.758,600 | 6.33% | 6.36% | 6.39% | 6.40% | 6.41% | 6.42% | 6.42% | 6.42% | 6.42% | 6.42% |
| De 4.758,601 a 4.812,675 | 6.33% | 6.35% | 6.38% | 6.41% | 6.42% | 6.42% | 6.42% | 6.42% | 6.42% | 6.42% |
| De 4.812,676 a 4.866,750 | 6.32% | 6.35% | 6.38% | 6.41% | 6.42% | 6.42% | 6.42% | 6.42% | 6.42% | 6.42% |
| De 4.866,751 a 4.920,825 | 6.34% | 6.37% | 6.40% | 6.43% | 6.45% | 6.45% | 6.45% | 6.45% | 6.45% | 6.45% |
| De 4.920,826 a 4.974,900 | 6.36% | 6.39% | 6.42% | 6.45% | 6.47% | 6.48% | 6.48% | 6.48% | 6.48% | 6.48% |
| De 4.974,901 a 5.028,975 | 6.38% | 6.41% | 6.44% | 6.46% | 6.48% | 6.50% | 6.51% | 6.51% | 6.51% | 6.51% |
| De 5.028,976 a 5.083,050 | 6.40% | 6.43% | 6.46% | 6.48% | 6.50% | 6.52% | 6.53% | 6.53% | 6.53% | 6.53% |
| De 5.083,051 a 5.137,125 | 6.42% | 6.45% | 6.47% | 6.49% | 6.51% | 6.53% | 6.55% | 6.56% | 6.56% | 6.56% |
| De 5.137,126 a 5.191,200 | 6.44% | 6.47% | 6.48% | 6.50% | 6.52% | 6.54% | 6.56% | 6.58% | 6.58% | 6.58% |
| De 5.191,201 a 5.245,275 | 6.46% | 6.48% | 6.50% | 6.52% | 6.54% | 6.56% | 6.57% | 6.59% | 6.60% | 6.60% |
| De 5.245,276 a 5.299,350 | 6.47% | 6.49% | 6.51% | 6.53% | 6.55% | 6.57% | 6.59% | 6.61% | 6.63% | 6.63% |
| De 5.299,351 a 5.353,425 | 6.48% | 6.50% | 6.52% | 6.54% | 6.56% | 6.58% | 6.60% | 6.62% | 6.64% | 6.65% |
| De 5.353,426 a 5.407,500 | 6.49% | 6.51% | 6.53% | 6.55% | 6.57% | 6.59% | 6.61% | 6.63% | 6.65% | 6.67% |
| De 5.407,501 a 5.461,575 | 6.53% | 6.55% | 6.57% | 6.59% | 6.60% | 6.62% | 6.64% | 6.66% | 6.68% | 6.69% |
| De 5.461,576 a 5.515,650 | 6.56% | 6.58% | 6.60% | 6.62% | 6.64% | 6.66% | 6.68% | 6.69% | 6.71% | 6.71% |
| De 5.515,651 a 5.569,725 | 6.58% | 6.61% | 6.63% | 6.65% | 6.67% | 6.69% | 6.71% | 6.73% | 6.74% | 6.74% |
| De 5.569,726 a 5.623,800 | 6.60% | 6.64% | 6.66% | 6.68% | 6.70% | 6.72% | 6.74% | 6.76% | 6.76% | 6.76% |
| De 5.623,801 a 5.677,875 | 6.62% | 6.66% | 6.69% | 6.71% | 6.73% | 6.75% | 6.77% | 6.78% | 6.78% | 6.78% |
| De 5.677,876 a 5.731,950 | 6.64% | 6.67% | 6.71% | 6.74% | 6.76% | 6.78% | 6.80% | 6.80% | 6.80% | 6.80% |
| De 5.731,951 a 5.786,025 | 6.65% | 6.69% | 6.73% | 6.77% | 6.80% | 6.82% | 6.82% | 6.82% | 6.82% | 6.82% |
| De 5.786,026 a 5.840,100 | 6.67% | 6.71% | 6.75% | 6.78% | 6.81% | 6.83% | 6.84% | 6.84% | 6.84% | 6.84% |
| De 5.840,101 a 5.894,175 | 6.69% | 6.73% | 6.76% | 6.80% | 6.84% | 6.85% | 6.85% | 6.85% | 6.85% | 6.85% |
| De 5.894,176 a 5.948,250 | 6.70% | 6.74% | 6.78% | 6.82% | 6.85% | 6.87% | 6.87% | 6.87% | 6.87% | 6.87% |
| De 5.948,251 a 6.002,325 | 6.74% | 6.78% | 6.81% | 6.85% | 6.89% | 6.91% | 6.91% | 6.91% | 6.91% | 6.91% |
| De 6.002,326 a 6.056,400 | 6.77% | 6.81% | 6.85% | 6.89% | 6.92% | 6.94% | 6.94% | 6.94% | 6.94% | 6.94% |
| De 6.056,401 a 6.110,475 | 6.81% | 6.85% | 6.88% | 6.92% | 6.94% | 6.96% | 6.98% | 6.98% | 6.98% | 6.98% |
| De 6.110,476 a 6.164,550 | 6.84% | 6.88% | 6.92% | 6.95% | 6.97% | 6.99% | 7.01% | 7.01% | 7.01% | 7.01% |
| De 6.164,551 a 6.218,625 | 6.87% | 6.91% | 6.95% | 6.97% | 6.99% | 7.01% | 7.03% | 7.05% | 7.05% | 7.05% |
| De 6.218,626 a 6.272,700 | 6.90% | 6.94% | 6.98% | 7.00% | 7.02% | 7.03% | 7.05% | 7.07% | 7.08% | 7.08% |
| De 6.272,701 a 6.326,775 | 6.93% | 6.97% | 7.00% | 7.02% | 7.04% | 7.06% | 7.08% | 7.09% | 7.11% | 7.11% |
| De 6.326,776 a 6.380,850 | 6.96% | 7.00% | 7.02% | 7.04% | 7.06% | 7.08% | 7.10% | 7.12% | 7.13% | 7.14% |
| De 6.380,851 a 6.434,925 | 6.99% | 7.03% | 7.05% | 7.06% | 7.08% | 7.10% | 7.12% | 7.14% | 7.16% | 7.17% |
| De 6.434,926 a 6.489,000 | 7.00% | 7.05% | 7.07% | 7.08% | 7.10% | 7.12% | 7.14% | 7.16% | 7.18% | 7.19% |
| De 6.489,001 a 6.543,075 | 7.04% | 7.08% | 7.10% | 7.12% | 7.14% | 7.16% | 7.18% | 7.20% | 7.21% | 7.22% |
| De 6.543,076 a 6.597,150 | 7.08% | 7.11% | 7.14% | 7.16% | 7.18% | 7.20% | 7.21% | 7.23% | 7.25% | 7.25% |
| De 6.597,151 a 6.651,225 | 7.10% | 7.14% | 7.18% | 7.20% | 7.21% | 7.23% | 7.25% | 7.27% | 7.28% | 7.28% |
| De 6.651,226 a 6.705,300 | 7.13% | 7.17% | 7.20% | 7.23% | 7.25% | 7.27% | 7.29% | 7.30% | 7.31% | 7.31% |
| De 6.705,301 a 6.759,375 | 7.16% | 7.19% | 7.23% | 7.27% | 7.28% | 7.30% | 7.32% | 7.34% | 7.34% | 7.34% |
| De 6.759,376 a 6.813,450 | 7.18% | 7.22% | 7.25% | 7.29% | 7.32% | 7.34% | 7.35% | 7.36% | 7.36% | 7.36% |
| De 6.813,451 a 6.867,525 | 7.21% | 7.24% | 7.28% | 7.31% | 7.35% | 7.37% | 7.39% | 7.39% | 7.39% | 7.39% |
| De 6.867,526 a 6.921,600 | 7.23% | 7.27% | 7.30% | 7.34% | 7.37% | 7.40% | 7.41% | 7.41% | 7.41% | 7.41% |
| De 6.921,601 a 6.975,675 | 7.25% | 7.29% | 7.33% | 7.36% | 7.40% | 7.43% | 7.44% | 7.44% | 7.44% | 7.44% |
| De 6.975,676 a 7.029,750 | 7.28% | 7.31% | 7.35% | 7.38% | 7.42% | 7.45% | 7.46% | 7.46% | 7.46% | 7.46% |
| De 7.029,751 a 7.083,825 | 7.31% | 7.35% | 7.39% | 7.42% | 7.46% | 7.49% | 7.50% | 7.50% | 7.50% | 7.50% |
| De 7.083,826 a 7.137,900 | 7.35% | 7.39% | 7.42% | 7.46% | 7.49% | 7.52% | 7.54% | 7.54% | 7.54% | 7.54% |
| De 7.137,901 a 7.191,975 | 7.39% | 7.42% | 7.46% | 7.49% | 7.53% | 7.55% | 7.57% | 7.57% | 7.57% | 7.57% |
| De 7.191,976 a 7.246,050 | 7.42% | 7.46% | 7.49% | 7.53% | 7.56% | 7.58% | 7.60% | 7.61% | 7.61% | 7.61% |
| De 7.246,051 a 7.300,125 | 7.46% | 7.49% | 7.53% | 7.56% | 7.59% | 7.61% | 7.62% | 7.64% | 7.64% | 7.64% |
| De 7.300,126 a 7.354,200 | 7.49% | 7.53% | 7.56% | 7.60% | 7.62% | 7.63% | 7.65% | 7.67% | 7.68% | 7.68% |
| De 7.354,201 a 7.408,275 | 7.51% | 7.56% | 7.59% | 7.62% | 7.64% | 7.66% | 7.68% | 7.70% | 7.71% | 7.71% |
| De 7.408,276 a 7.462,350 | 7.54% | 7.59% | 7.62% | 7.65% | 7.67% | 7.69% | 7.70% | 7.72% | 7.74% | 7.74% |
| De 7.462,351 a 7.516,425 | 7.56% | 7.61% | 7.65% | 7.68% | 7.69% | 7.71% | 7.73% | 7.75% | 7.76% | 7.77% |
| De 7.516,426 a 7.570,500 | 7.58% | 7.63% | 7.68% | 7.70% | 7.72% | 7.73% | 7.75% | 7.77% | 7.79% | 7.80% |
| De 7.570,501 a 7.624,575 | 7.62% | 7.67% | 7.72% | 7.74% | 7.76% | 7.77% | 7.79% | 7.81% | 7.83% | 7.84% |
| De 7.624,576 a 7.678,650 | 7.65% | 7.71% | 7.75% | 7.78% | 7.79% | 7.81% | 7.83% | 7.85% | 7.86% | 7.87% |
| De 7.678,651 a 7.732,725 | 7.69% | 7.74% | 7.78% | 7.81% | 7.83% | 7.85% | 7.86% | 7.88% | 7.90% | 7.90% |
| De 7.732,726 a 7.786,800 | 7.72% | 7.77% | 7.80% | 7.84% | 7.86% | 7.88% | 7.90% | 7.92% | 7.93% | 7.93% |
| De 7.786,801 a 7.840,875 | 7.76% | 7.80% | 7.83% | 7.87% | 7.90% | 7.92% | 7.93% | 7.95% | 7.96% | 7.96% |
| De 7.840,876 a 7.894,950 | 7.79% | 7.83% | 7.86% | 7.89% | 7.93% | 7.95% | 7.97% | 7.98% | 7.98% | 7.98% |
| De 7.894,951 a 7.949,025 | 7.82% | 7.85% | 7.89% | 7.92% | 7.96% | 7.98% | 8.00% | 8.01% | 8.01% | 8.01% |
| De 7.949,026 a 8.003,100 | 7.84% | 7.88% | 7.91% | 7.95% | 7.98% | 8.01% | 8.03% | 8.04% | 8.04% | 8.04% |
| De 8.003,101 a 8.057,175 | 7.87% | 7.90% | 7.94% | 7.97% | 8.01% | 8.04% | 8.06% | 8.06% | 8.06% | 8.06% |
| De 8.057,176 a 8.111,250 | 7.89% | 7.93% | 7.96% | 7.99% | 8.03% | 8.06% | 8.09% | 8.09% | 8.09% | 8.09% |
| De 8.111,251 a 8.165,325 | 7.93% | 7.96% | 8.00% | 8.03% | 8.07% | 8.10% | 8.12% | 8.12% | 8.12% | 8.12% |
| De 8.165,326 a 8.219,400 | 7.97% | 8.00% | 8.03% | 8.07% | 8.10% | 8.14% | 8.15% | 8.16% | 8.16% | 8.16% |
| De 8.219,401 a 8.273,475 | 8.00% | 8.04% | 8.07% | 8.10% | 8.14% | 8.17% | 8.18% | 8.20% | 8.20% | 8.20% |
| De 8.273,476 a 8.327,550 | 8.02% | 8.07% | 8.10% | 8.14% | 8.17% | 8.20% | 8.21% | 8.23% | 8.23% | 8.23% |

Nota: cuando la cuantía correspondiente sea inferior a 38.000 pts. se aplicará, en su caso, esta cantidad.

TABLA PARA EL CALCULO DE LA DEDUCCION VARIABLE DEL I.R.P.F. CORRESPONDIENTE AL PERIODO IMPOSITIVO 1990

Proporción que el segundo rendimiento neto positivo en orden de importancia representa sobre la Base Imponible conjunta de la unidad familiar

| Base imponible conjunta de la unidad 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%   |
|   | a      | a      | a       | a       | a       | a       | a       | a       | a       | a       |
|   | 1.00%  | 2.00%  | 3.00%   | 4.00%   | 5.00%   | 6.00%   | 7.00%   | 8.00%   | 9.00%   | 10.00%  |
| De 8,327,551 a 8,381,625                      | 0.45%  | 0.91%  | 1.36%   | 1.80%   | 2.23%   | 2.66%   | 3.09%   | 3.47%   | 3.69%   | 3.90%   |
| De 8,381,626 a 8,435,700                      | 0.45%  | 0.90%  | 1.36%   | 1.80%   | 2.24%   | 2.67%   | 3.10%   | 3.46%   | 3.68%   | 3.90%   |
| De 8,435,701 a 8,489,775                      | 0.45%  | 0.90%  | 1.35%   | 1.80%   | 2.24%   | 2.67%   | 3.10%   | 3.46%   | 3.68%   | 3.90%   |
| De 8,489,776 a 8,543,850                      | 0.45%  | 0.90%  | 1.35%   | 1.80%   | 2.25%   | 2.68%   | 3.11%   | 3.45%   | 3.67%   | 3.89%   |
| De 8,543,851 a 8,597,925                      | 0.45%  | 0.90%  | 1.35%   | 1.80%   | 2.24%   | 2.69%   | 3.11%   | 3.45%   | 3.66%   | 3.88%   |
| De 8,597,926 a 8,652,000                      | 0.45%  | 0.90%  | 1.34%   | 1.79%   | 2.24%   | 2.69%   | 3.12%   | 3.44%   | 3.66%   | 3.88%   |
| De 8,652,001 a 8,706,075                      | 0.46%  | 0.91%  | 1.35%   | 1.80%   | 2.25%   | 2.69%   | 3.14%   | 3.45%   | 3.66%   | 3.88%   |
| De 8,706,076 a 8,760,150                      | 0.47%  | 0.92%  | 1.36%   | 1.81%   | 2.25%   | 2.70%   | 3.14%   | 3.45%   | 3.67%   | 3.89%   |
| De 8,760,151 a 8,814,225                      | 0.47%  | 0.93%  | 1.37%   | 1.82%   | 2.26%   | 2.70%   | 3.15%   | 3.46%   | 3.68%   | 3.89%   |
| De 8,814,226 a 8,868,300                      | 0.46%  | 0.93%  | 1.38%   | 1.82%   | 2.27%   | 2.71%   | 3.15%   | 3.46%   | 3.68%   | 3.90%   |
| De 8,868,301 a 8,922,375                      | 0.46%  | 0.93%  | 1.39%   | 1.83%   | 2.27%   | 2.72%   | 3.16%   | 3.45%   | 3.69%   | 3.90%   |
| De 8,922,376 a 8,976,450                      | 0.46%  | 0.92%  | 1.39%   | 1.84%   | 2.28%   | 2.72%   | 3.16%   | 3.44%   | 3.68%   | 3.91%   |
| De 8,976,451 a 9,030,525                      | 0.46%  | 0.92%  | 1.38%   | 1.84%   | 2.29%   | 2.73%   | 3.17%   | 3.44%   | 3.67%   | 3.91%   |
| De 9,030,526 a 9,084,600                      | 0.46%  | 0.92%  | 1.38%   | 1.84%   | 2.29%   | 2.73%   | 3.17%   | 3.43%   | 3.67%   | 3.90%   |
| De 9,084,601 a 9,138,675                      | 0.46%  | 0.92%  | 1.37%   | 1.83%   | 2.29%   | 2.74%   | 3.17%   | 3.43%   | 3.66%   | 3.89%   |
| De 9,138,676 a 9,192,750                      | 0.46%  | 0.91%  | 1.37%   | 1.83%   | 2.29%   | 2.74%   | 3.18%   | 3.42%   | 3.65%   | 3.89%   |
| De 9,192,751 a 9,246,825                      | 0.46%  | 0.91%  | 1.37%   | 1.82%   | 2.28%   | 2.74%   | 3.18%   | 3.42%   | 3.65%   | 3.88%   |
| De 9,246,826 a 9,300,900                      | 0.45%  | 0.91%  | 1.36%   | 1.82%   | 2.27%   | 2.73%   | 3.18%   | 3.41%   | 3.64%   | 3.87%   |
| De 9,300,901 a 9,354,975                      | 0.45%  | 0.91%  | 1.36%   | 1.82%   | 2.27%   | 2.72%   | 3.16%   | 3.40%   | 3.64%   | 3.87%   |
| De 9,354,976 a 9,409,050                      | 0.45%  | 0.91%  | 1.36%   | 1.81%   | 2.26%   | 2.72%   | 3.15%   | 3.40%   | 3.63%   | 3.86%   |
| De 9,409,051 a 9,463,125                      | 0.45%  | 0.90%  | 1.35%   | 1.81%   | 2.26%   | 2.71%   | 3.13%   | 3.38%   | 3.62%   | 3.85%   |
| De 9,463,126 a 9,517,200                      | 0.45%  | 0.90%  | 1.35%   | 1.80%   | 2.25%   | 2.70%   | 3.12%   | 3.37%   | 3.61%   | 3.85%   |
| De 9,517,201 a 9,571,275                      | 0.45%  | 0.90%  | 1.35%   | 1.80%   | 2.25%   | 2.70%   | 3.10%   | 3.35%   | 3.60%   | 3.84%   |
| De 9,571,276 a 9,625,350                      | 0.45%  | 0.90%  | 1.34%   | 1.79%   | 2.24%   | 2.69%   | 3.08%   | 3.33%   | 3.58%   | 3.83%   |
| De 9,625,351 a 9,679,425                      | 0.45%  | 0.89%  | 1.34%   | 1.79%   | 2.23%   | 2.68%   | 3.07%   | 3.32%   | 3.56%   | 3.81%   |
| De 9,679,426 a 9,733,500                      | 0.45%  | 0.89%  | 1.34%   | 1.78%   | 2.23%   | 2.67%   | 3.05%   | 3.30%   | 3.55%   | 3.79%   |
| Más de 9,733,500                              | 43,801 | 86,628 | 130,429 | 173,256 | 217,057 | 259,884 | 296,872 | 321,206 | 345,539 | 368,900 |

Nota: cuando la cuantía correspondiente sea inferior a 38.000 pts se aplicará, en su caso, esta cantidad.

**TABLA PARA EL CALCULO DE LA DEDUCCION VARIABLE DEL I. R. P. F. CORRESPONDIENTE AL PERIODO IMPOSITIVO 1990**

Proporción que el segundo rendimiento neto positivo en orden de importancia representa  
sobre la Base Imponible conjunta de la unidad familiar

| Base imponible<br>conjunta<br>de la unidad familiar | De      | De      | De      | De      | De      | De      | De      | De      | De      | De      |
|---|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
|   | 10.01%  | 11.01%  | 12.01%  | 13.01%  | 14.01%  | 15.01%  | 16.01%  | 17.01%  | 18.01%  | 19.01%  |
|   | a       | a       | a       | a       | a       | a       | a       | a       | a       | a       |
|   | 11.00%  | 12.00%  | 13.00%  | 14.00%  | 15.00%  | 16.00%  | 17.00%  | 18.00%  | 19.00%  | 20.00%  |
| De 8.327.551 a 8.381.625                            | 4.10%   | 4.30%   | 4.50%   | 4.69%   | 4.88%   | 5.07%   | 5.24%   | 5.41%   | 5.58%   | 5.75%   |
| De 8.381.626 a 8.435.700                            | 4.11%   | 4.31%   | 4.50%   | 4.69%   | 4.88%   | 5.07%   | 5.26%   | 5.43%   | 5.59%   | 5.76%   |
| De 8.435.701 a 8.489.775                            | 4.11%   | 4.31%   | 4.51%   | 4.70%   | 4.89%   | 5.07%   | 5.26%   | 5.44%   | 5.61%   | 5.77%   |
| De 8.489.776 a 8.543.850                            | 4.11%   | 4.31%   | 4.51%   | 4.70%   | 4.89%   | 5.08%   | 5.27%   | 5.45%   | 5.62%   | 5.78%   |
| De 8.543.851 a 8.597.925                            | 4.10%   | 4.32%   | 4.51%   | 4.70%   | 4.89%   | 5.08%   | 5.27%   | 5.45%   | 5.63%   | 5.79%   |
| De 8.597.926 a 8.652.000                            | 4.09%   | 4.31%   | 4.51%   | 4.70%   | 4.89%   | 5.08%   | 5.27%   | 5.45%   | 5.64%   | 5.79%   |
| De 8.652.001 a 8.706.075                            | 4.10%   | 4.32%   | 4.53%   | 4.72%   | 4.90%   | 5.09%   | 5.28%   | 5.47%   | 5.65%   | 5.82%   |
| De 8.706.076 a 8.760.150                            | 4.10%   | 4.32%   | 4.53%   | 4.73%   | 4.92%   | 5.11%   | 5.29%   | 5.48%   | 5.66%   | 5.84%   |
| De 8.760.151 a 8.814.225                            | 4.11%   | 4.32%   | 4.53%   | 4.74%   | 4.93%   | 5.12%   | 5.31%   | 5.49%   | 5.67%   | 5.85%   |
| De 8.814.226 a 8.868.300                            | 4.11%   | 4.33%   | 4.54%   | 4.74%   | 4.94%   | 5.13%   | 5.32%   | 5.50%   | 5.68%   | 5.86%   |
| De 8.868.301 a 8.922.375                            | 4.12%   | 4.33%   | 4.54%   | 4.75%   | 4.95%   | 5.14%   | 5.33%   | 5.51%   | 5.69%   | 5.87%   |
| De 8.922.376 a 8.976.450                            | 4.12%   | 4.34%   | 4.54%   | 4.75%   | 4.95%   | 5.15%   | 5.34%   | 5.53%   | 5.70%   | 5.88%   |
| De 8.976.451 a 9.030.525                            | 4.13%   | 4.34%   | 4.54%   | 4.75%   | 4.96%   | 5.16%   | 5.35%   | 5.53%   | 5.71%   | 5.89%   |
| De 9.030.526 a 9.084.600                            | 4.13%   | 4.34%   | 4.55%   | 4.75%   | 4.96%   | 5.16%   | 5.36%   | 5.54%   | 5.72%   | 5.90%   |
| De 9.084.601 a 9.138.675                            | 4.13%   | 4.34%   | 4.55%   | 4.75%   | 4.96%   | 5.16%   | 5.37%   | 5.55%   | 5.73%   | 5.90%   |
| De 9.138.676 a 9.192.750                            | 4.12%   | 4.35%   | 4.55%   | 4.75%   | 4.96%   | 5.16%   | 5.37%   | 5.56%   | 5.74%   | 5.91%   |
| De 9.192.751 a 9.246.825                            | 4.11%   | 4.34%   | 4.55%   | 4.76%   | 4.96%   | 5.16%   | 5.37%   | 5.57%   | 5.74%   | 5.92%   |
| De 9.246.826 a 9.300.900                            | 4.11%   | 4.33%   | 4.55%   | 4.76%   | 4.96%   | 5.16%   | 5.37%   | 5.56%   | 5.75%   | 5.93%   |
| De 9.300.901 a 9.354.975                            | 4.10%   | 4.32%   | 4.55%   | 4.76%   | 4.96%   | 5.16%   | 5.36%   | 5.56%   | 5.76%   | 5.93%   |
| De 9.354.976 a 9.409.050                            | 4.09%   | 4.32%   | 4.54%   | 4.76%   | 4.96%   | 5.16%   | 5.36%   | 5.56%   | 5.75%   | 5.94%   |
| De 9.409.051 a 9.463.125                            | 4.08%   | 4.31%   | 4.53%   | 4.75%   | 4.96%   | 5.16%   | 5.36%   | 5.56%   | 5.75%   | 5.94%   |
| De 9.463.126 a 9.517.200                            | 4.07%   | 4.30%   | 4.52%   | 4.74%   | 4.96%   | 5.16%   | 5.36%   | 5.55%   | 5.75%   | 5.94%   |
| De 9.517.201 a 9.571.275                            | 4.07%   | 4.29%   | 4.51%   | 4.73%   | 4.95%   | 5.16%   | 5.36%   | 5.55%   | 5.74%   | 5.93%   |
| De 9.571.276 a 9.625.350                            | 4.06%   | 4.28%   | 4.50%   | 4.72%   | 4.94%   | 5.16%   | 5.35%   | 5.55%   | 5.74%   | 5.93%   |
| De 9.625.351 a 9.679.425                            | 4.05%   | 4.27%   | 4.49%   | 4.71%   | 4.93%   | 5.15%   | 5.35%   | 5.54%   | 5.73%   | 5.93%   |
| De 9.679.426 a 9.733.500                            | 4.04%   | 4.26%   | 4.48%   | 4.70%   | 4.92%   | 5.14%   | 5.35%   | 5.54%   | 5.73%   | 5.92%   |
| Más de 9.733.500                                    | 393,233 | 414,647 | 436,061 | 457,475 | 478,888 | 500,302 | 520,742 | 539,236 | 557,730 | 576,223 |

Nota: cuando la cuantía correspondiente sea inferior a 38.000 pts. se aplicará, en su caso, esta cantidad.

TABLA PARA EL CALCULO DE LA DEDUCCION VARIABLE DEL I.R.P.F. CORRESPONDIENTE AL PERIODO IMPOSITIVO 1990

Proporción que el segundo rendimiento neto positivo en orden de importancia representa sobre la Base Imponible conjunta de la unidad familiar

| Base imponible conjunta de la unidad familiar |             | De      | De      | De      | De      | De      | De      | De      | De      | De      |         |
|---|-------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
|   |             | 20.01%  | 21.01%  | 22.01%  | 23.01%  | 24.01%  | 25.01%  | 26.01%  | 27.01%  | 28.01%  | 29.01%  |
|   |             | a       | a       | a       | a       | a       | a       | a       | a       | a       |         |
|   |             | 21.00%  | 22.00%  | 23.00%  | 24.00%  | 25.00%  | 26.00%  | 27.00%  | 28.00%  | 29.00%  | 30.00%  |
| De 8.327.551                                  | a 8.381.625 | 5.91%   | 6.07%   | 6.22%   | 6.36%   | 6.50%   | 6.64%   | 6.77%   | 6.90%   | 7.03%   | 7.14%   |
| De 8.381.626                                  | a 8.435.700 | 5.92%   | 6.08%   | 6.24%   | 6.38%   | 6.52%   | 6.66%   | 6.79%   | 6.92%   | 7.05%   | 7.17%   |
| De 8.435.701                                  | a 8.489.775 | 5.93%   | 6.09%   | 6.25%   | 6.40%   | 6.54%   | 6.67%   | 6.80%   | 6.93%   | 7.06%   | 7.19%   |
| De 8.489.776                                  | a 8.543.850 | 5.94%   | 6.10%   | 6.26%   | 6.42%   | 6.56%   | 6.69%   | 6.82%   | 6.95%   | 7.08%   | 7.21%   |
| De 8.543.851                                  | a 8.597.925 | 5.95%   | 6.10%   | 6.26%   | 6.42%   | 6.57%   | 6.70%   | 6.83%   | 6.96%   | 7.09%   | 7.22%   |
| De 8.597.926                                  | a 8.652.000 | 5.95%   | 6.11%   | 6.27%   | 6.43%   | 6.59%   | 6.72%   | 6.85%   | 6.98%   | 7.11%   | 7.24%   |
| De 8.652.001                                  | a 8.706.075 | 5.97%   | 6.13%   | 6.29%   | 6.45%   | 6.61%   | 6.75%   | 6.88%   | 7.01%   | 7.14%   | 7.26%   |
| De 8.706.076                                  | a 8.760.150 | 6.00%   | 6.15%   | 6.31%   | 6.47%   | 6.63%   | 6.77%   | 6.90%   | 7.03%   | 7.16%   | 7.29%   |
| De 8.760.151                                  | a 8.814.225 | 6.02%   | 6.17%   | 6.33%   | 6.49%   | 6.64%   | 6.79%   | 6.93%   | 7.06%   | 7.19%   | 7.32%   |
| De 8.814.226                                  | a 8.868.300 | 6.03%   | 6.19%   | 6.35%   | 6.51%   | 6.66%   | 6.81%   | 6.95%   | 7.08%   | 7.21%   | 7.34%   |
| De 8.868.301                                  | a 8.922.375 | 6.05%   | 6.21%   | 6.37%   | 6.52%   | 6.68%   | 6.82%   | 6.97%   | 7.11%   | 7.23%   | 7.36%   |
| De 8.922.376                                  | a 8.976.450 | 6.06%   | 6.23%   | 6.38%   | 6.54%   | 6.69%   | 6.84%   | 6.99%   | 7.13%   | 7.26%   | 7.39%   |
| De 8.976.451                                  | a 9.030.525 | 6.07%   | 6.24%   | 6.40%   | 6.56%   | 6.71%   | 6.85%   | 7.00%   | 7.15%   | 7.28%   | 7.41%   |
| De 9.030.526                                  | a 9.084.600 | 6.07%   | 6.25%   | 6.42%   | 6.57%   | 6.72%   | 6.87%   | 7.02%   | 7.16%   | 7.30%   | 7.43%   |
| De 9.084.601                                  | a 9.138.675 | 6.08%   | 6.26%   | 6.43%   | 6.59%   | 6.73%   | 6.88%   | 7.03%   | 7.18%   | 7.32%   | 7.44%   |
| De 9.138.676                                  | a 9.192.750 | 6.09%   | 6.26%   | 6.44%   | 6.60%   | 6.75%   | 6.89%   | 7.04%   | 7.19%   | 7.34%   | 7.46%   |
| De 9.192.751                                  | a 9.246.825 | 6.09%   | 6.27%   | 6.44%   | 6.61%   | 6.76%   | 6.91%   | 7.05%   | 7.20%   | 7.35%   | 7.48%   |
| De 9.246.826                                  | a 9.300.900 | 6.10%   | 6.27%   | 6.45%   | 6.62%   | 6.77%   | 6.92%   | 7.06%   | 7.21%   | 7.36%   | 7.49%   |
| De 9.300.901                                  | a 9.354.975 | 6.11%   | 6.28%   | 6.45%   | 6.62%   | 6.78%   | 6.93%   | 7.08%   | 7.22%   | 7.37%   | 7.50%   |
| De 9.354.976                                  | a 9.409.050 | 6.11%   | 6.28%   | 6.46%   | 6.62%   | 6.79%   | 6.94%   | 7.09%   | 7.23%   | 7.37%   | 7.50%   |
| De 9.409.051                                  | a 9.463.125 | 6.12%   | 6.29%   | 6.46%   | 6.63%   | 6.79%   | 6.95%   | 7.10%   | 7.24%   | 7.38%   | 7.51%   |
| De 9.463.126                                  | a 9.517.200 | 6.12%   | 6.29%   | 6.46%   | 6.63%   | 6.79%   | 6.96%   | 7.11%   | 7.25%   | 7.39%   | 7.52%   |
| De 9.517.201                                  | a 9.571.275 | 6.13%   | 6.30%   | 6.47%   | 6.63%   | 6.80%   | 6.96%   | 7.12%   | 7.26%   | 7.39%   | 7.52%   |
| De 9.571.276                                  | a 9.625.350 | 6.12%   | 6.30%   | 6.47%   | 6.63%   | 6.80%   | 6.96%   | 7.12%   | 7.27%   | 7.40%   | 7.53%   |
| De 9.625.351                                  | a 9.679.425 | 6.12%   | 6.30%   | 6.47%   | 6.63%   | 6.80%   | 6.96%   | 7.13%   | 7.28%   | 7.40%   | 7.53%   |
| De 9.679.426                                  | a 9.733.500 | 6.11%   | 6.30%   | 6.47%   | 6.64%   | 6.80%   | 6.96%   | 7.13%   | 7.28%   | 7.41%   | 7.54%   |
| Más de  | 9.733.500   | 594.717 | 613.211 | 629.757 | 646.304 | 661.878 | 677.452 | 693.999 | 708.599 | 721.252 | 733.906 |

Nota: cuando la cuantía correspondiente sea inferior a 38.000 pts. se aplicará, en su caso, esta cantidad.

TABLA PARA EL CALCULO DE LA DEDUCCION VARIABLE DEL I.R.P.F. CORRESPONDIENTE AL PERIODO IMPOSITIVO 1990

Proporción que el segundo rendimiento neto positivo en orden de importancia representa  
sobre la Base Imponible conjunta de la unidad familiar

| Base imponible<br>conjunta<br>de la unidad familiar | De      | De      | De      | De      | De      | De      | De      | De      | De      | De      |
|---|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
|   | 30.01%  | 31.01%  | 32.01%  | 33.01%  | 34.01%  | 35.01%  | 36.01%  | 37.01%  | 38.01%  | 39.01%  |
|   | a       | a       | a       | a       | a       | a       | a       | a       | a       | a       |
|   | 31.00%  | 32.00%  | 33.00%  | 34.00%  | 35.00%  | 36.00%  | 37.00%  | 38.00%  | 39.00%  | 40.00%  |
| De 8.327.551 a 8.381.625                            | 7.25%   | 7.36%   | 7.46%   | 7.55%   | 7.65%   | 7.73%   | 7.80%   | 7.87%   | 7.94%   | 7.99%   |
| De 8.381.626 a 8.435.700                            | 7.28%   | 7.39%   | 7.48%   | 7.57%   | 7.67%   | 7.76%   | 7.83%   | 7.90%   | 7.96%   | 8.02%   |
| De 8.435.701 a 8.489.775                            | 7.30%   | 7.41%   | 7.50%   | 7.60%   | 7.69%   | 7.78%   | 7.86%   | 7.93%   | 7.99%   | 8.04%   |
| De 8.489.776 a 8.543.850                            | 7.33%   | 7.43%   | 7.52%   | 7.62%   | 7.71%   | 7.80%   | 7.89%   | 7.96%   | 8.01%   | 8.07%   |
| De 8.543.851 a 8.597.925                            | 7.35%   | 7.45%   | 7.54%   | 7.63%   | 7.73%   | 7.82%   | 7.91%   | 7.98%   | 8.04%   | 8.09%   |
| De 8.597.926 a 8.652.000                            | 7.37%   | 7.47%   | 7.56%   | 7.65%   | 7.75%   | 7.84%   | 7.93%   | 8.00%   | 8.06%   | 8.11%   |
| De 8.652.001 a 8.706.075                            | 7.39%   | 7.50%   | 7.59%   | 7.68%   | 7.78%   | 7.87%   | 7.96%   | 8.04%   | 8.09%   | 8.15%   |
| De 8.706.076 a 8.760.150                            | 7.42%   | 7.53%   | 7.62%   | 7.71%   | 7.81%   | 7.90%   | 7.99%   | 8.07%   | 8.13%   | 8.18%   |
| De 8.760.151 a 8.814.225                            | 7.44%   | 7.55%   | 7.65%   | 7.74%   | 7.84%   | 7.93%   | 8.02%   | 8.09%   | 8.16%   | 8.21%   |
| De 8.814.226 a 8.868.300                            | 7.46%   | 7.57%   | 7.68%   | 7.77%   | 7.86%   | 7.96%   | 8.04%   | 8.11%   | 8.19%   | 8.24%   |
| De 8.868.301 a 8.922.375                            | 7.48%   | 7.59%   | 7.70%   | 7.80%   | 7.89%   | 7.98%   | 8.06%   | 8.14%   | 8.21%   | 8.27%   |
| De 8.922.376 a 8.976.450                            | 7.50%   | 7.61%   | 7.72%   | 7.83%   | 7.92%   | 8.01%   | 8.09%   | 8.16%   | 8.23%   | 8.30%   |
| De 8.976.451 a 9.030.525                            | 7.52%   | 7.63%   | 7.74%   | 7.85%   | 7.94%   | 8.03%   | 8.11%   | 8.18%   | 8.26%   | 8.33%   |
| De 9.030.526 a 9.084.600                            | 7.54%   | 7.65%   | 7.76%   | 7.87%   | 7.97%   | 8.05%   | 8.13%   | 8.20%   | 8.28%   | 8.35%   |
| De 9.084.601 a 9.138.675                            | 7.55%   | 7.66%   | 7.77%   | 7.89%   | 7.99%   | 8.08%   | 8.15%   | 8.22%   | 8.30%   | 8.37%   |
| De 9.138.676 a 9.192.750                            | 7.57%   | 7.68%   | 7.79%   | 7.90%   | 8.01%   | 8.10%   | 8.17%   | 8.24%   | 8.32%   | 8.39%   |
| De 9.192.751 a 9.246.825                            | 7.59%   | 7.70%   | 7.81%   | 7.92%   | 8.03%   | 8.12%   | 8.19%   | 8.26%   | 8.34%   | 8.41%   |
| De 9.246.826 a 9.300.900                            | 7.60%   | 7.71%   | 7.82%   | 7.93%   | 8.04%   | 8.13%   | 8.21%   | 8.28%   | 8.35%   | 8.43%   |
| De 9.300.901 a 9.354.975                            | 7.62%   | 7.73%   | 7.84%   | 7.95%   | 8.05%   | 8.14%   | 8.22%   | 8.30%   | 8.37%   | 8.44%   |
| De 9.354.976 a 9.409.050                            | 7.63%   | 7.74%   | 7.85%   | 7.96%   | 8.06%   | 8.15%   | 8.24%   | 8.32%   | 8.39%   | 8.46%   |
| De 9.409.051 a 9.463.125                            | 7.64%   | 7.76%   | 7.86%   | 7.97%   | 8.07%   | 8.16%   | 8.26%   | 8.33%   | 8.40%   | 8.48%   |
| De 9.463.126 a 9.517.200                            | 7.64%   | 7.77%   | 7.88%   | 7.99%   | 8.08%   | 8.17%   | 8.26%   | 8.35%   | 8.42%   | 8.49%   |
| De 9.517.201 a 9.571.275                            | 7.65%   | 7.78%   | 7.89%   | 8.00%   | 8.09%   | 8.18%   | 8.27%   | 8.36%   | 8.43%   | 8.50%   |
| De 9.571.276 a 9.625.350                            | 7.65%   | 7.78%   | 7.90%   | 8.01%   | 8.10%   | 8.19%   | 8.28%   | 8.37%   | 8.45%   | 8.51%   |
| De 9.625.351 a 9.679.425                            | 7.66%   | 7.79%   | 7.91%   | 8.01%   | 8.11%   | 8.20%   | 8.29%   | 8.38%   | 8.46%   | 8.52%   |
| De 9.679.426 a 9.733.500                            | 7.66%   | 7.79%   | 7.92%   | 8.02%   | 8.11%   | 8.20%   | 8.30%   | 8.39%   | 8.47%   | 8.53%   |
| Más de 9.733.500                                    | 745.586 | 758.240 | 770.893 | 780.627 | 789.387 | 798.147 | 807.881 | 816.641 | 824.427 | 830.268 |

Nota: cuando la cuantía correspondiente sea inferior a 38.000 pts. se aplicará, en su caso, esta cantidad.

TABLA PARA EL CALCULO DE LA DEDUCCION VARIABLE DEL I.R.P.F. CORRESPONDIENTE AL PERIODO IMPOSITIVO 1990

Proporción que el segundo rendimiento neto positivo en orden de importancia representa sobre la Base Imponible conjunta de la unidad familiar

| Base imponible conjunta de la unidad 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 8.327,551 a 8.381,625                      | 8.05%   | 8.10%   | 8.14%   | 8.17%   | 8.20%   | 8.22%   | 8.24%   | 8.26%   | 8.27%   | 8.27%   |
| De 8.381,626 a 8.435,700                      | 8.07%   | 8.13%   | 8.17%   | 8.20%   | 8.24%   | 8.25%   | 8.27%   | 8.29%   | 8.30%   | 8.30%   |
| De 8.435,701 a 8.489,775                      | 8.10%   | 8.15%   | 8.20%   | 8.23%   | 8.26%   | 8.28%   | 8.30%   | 8.31%   | 8.33%   | 8.33%   |
| De 8.489,776 a 8.543,850                      | 8.12%   | 8.18%   | 8.23%   | 8.27%   | 8.29%   | 8.30%   | 8.32%   | 8.34%   | 8.35%   | 8.36%   |
| De 8.543,851 a 8.597,925                      | 8.14%   | 8.20%   | 8.25%   | 8.30%   | 8.31%   | 8.33%   | 8.35%   | 8.36%   | 8.38%   | 8.39%   |
| De 8.597,926 a 8.652,000                      | 8.17%   | 8.22%   | 8.27%   | 8.32%   | 8.34%   | 8.35%   | 8.37%   | 8.39%   | 8.40%   | 8.42%   |
| De 8.652,001 a 8.706,075                      | 8.20%   | 8.25%   | 8.31%   | 8.35%   | 8.37%   | 8.39%   | 8.41%   | 8.42%   | 8.44%   | 8.45%   |
| De 8.706,076 a 8.760,150                      | 8.23%   | 8.29%   | 8.34%   | 8.38%   | 8.41%   | 8.43%   | 8.44%   | 8.46%   | 8.48%   | 8.48%   |
| De 8.760,151 a 8.814,225                      | 8.27%   | 8.32%   | 8.37%   | 8.41%   | 8.44%   | 8.46%   | 8.48%   | 8.49%   | 8.51%   | 8.51%   |
| De 8.814,226 a 8.868,300                      | 8.30%   | 8.35%   | 8.40%   | 8.44%   | 8.47%   | 8.49%   | 8.51%   | 8.53%   | 8.54%   | 8.54%   |
| De 8.868,301 a 8.922,375                      | 8.33%   | 8.38%   | 8.43%   | 8.46%   | 8.50%   | 8.53%   | 8.54%   | 8.56%   | 8.57%   | 8.57%   |
| De 8.922,376 a 8.976,450                      | 8.36%   | 8.41%   | 8.45%   | 8.49%   | 8.52%   | 8.56%   | 8.57%   | 8.59%   | 8.59%   | 8.59%   |
| De 8.976,451 a 9.030,525                      | 8.39%   | 8.44%   | 8.47%   | 8.51%   | 8.55%   | 8.59%   | 8.60%   | 8.62%   | 8.62%   | 8.62%   |
| De 9.030,526 a 9.084,600                      | 8.41%   | 8.46%   | 8.50%   | 8.54%   | 8.57%   | 8.61%   | 8.63%   | 8.64%   | 8.64%   | 8.64%   |
| De 9.084,601 a 9.138,675                      | 8.44%   | 8.48%   | 8.52%   | 8.56%   | 8.59%   | 8.63%   | 8.66%   | 8.67%   | 8.67%   | 8.67%   |
| De 9.138,676 a 9.192,750                      | 8.46%   | 8.51%   | 8.54%   | 8.58%   | 8.62%   | 8.65%   | 8.69%   | 8.69%   | 8.69%   | 8.69%   |
| De 9.192,751 a 9.246,825                      | 8.48%   | 8.53%   | 8.56%   | 8.60%   | 8.64%   | 8.67%   | 8.71%   | 8.72%   | 8.72%   | 8.72%   |
| De 9.246,826 a 9.300,900                      | 8.49%   | 8.55%   | 8.59%   | 8.62%   | 8.66%   | 8.69%   | 8.72%   | 8.74%   | 8.74%   | 8.74%   |
| De 9.300,901 a 9.354,975                      | 8.51%   | 8.56%   | 8.61%   | 8.64%   | 8.68%   | 8.71%   | 8.74%   | 8.76%   | 8.76%   | 8.76%   |
| De 9.354,976 a 9.409,050                      | 8.52%   | 8.58%   | 8.62%   | 8.66%   | 8.70%   | 8.73%   | 8.75%   | 8.77%   | 8.78%   | 8.78%   |
| De 9.409,051 a 9.463,125                      | 8.53%   | 8.59%   | 8.64%   | 8.68%   | 8.72%   | 8.75%   | 8.77%   | 8.79%   | 8.80%   | 8.80%   |
| De 9.463,126 a 9.517,200                      | 8.54%   | 8.60%   | 8.66%   | 8.70%   | 8.73%   | 8.76%   | 8.78%   | 8.80%   | 8.82%   | 8.82%   |
| De 9.517,201 a 9.571,275                      | 8.56%   | 8.61%   | 8.67%   | 8.71%   | 8.75%   | 8.77%   | 8.79%   | 8.81%   | 8.83%   | 8.84%   |
| De 9.571,276 a 9.625,350                      | 8.57%   | 8.62%   | 8.68%   | 8.73%   | 8.77%   | 8.79%   | 8.81%   | 8.83%   | 8.85%   | 8.85%   |
| De 9.625,351 a 9.679,425                      | 8.58%   | 8.63%   | 8.69%   | 8.74%   | 8.78%   | 8.80%   | 8.82%   | 8.84%   | 8.86%   | 8.87%   |
| De 9.679,426 a 9.733,500                      | 8.59%   | 8.64%   | 8.70%   | 8.75%   | 8.79%   | 8.81%   | 8.83%   | 8.85%   | 8.87%   | 8.89%   |
| Más de 9.733,500                              | 836,108 | 840,974 | 846,815 | 851,681 | 855,575 | 857,521 | 859,468 | 861,415 | 863,361 | 865,308 |

Nota: cuando la cuantía correspondiente sea inferior a 38.000 pts. se aplicará, en su caso, esta cantidad.