

| GANANCIAS NETAS IMPONIBLES ANUALES |            | P A G A R A N |          |                         |
|------------------------------------|------------|---------------|----------|-------------------------|
| De más de ₡                        | A ₡        | ₡             | Más el % | Sobre el excedente de ₡ |
| 0,000                              | 499,270    | --            | 7        | 0,000                   |
| 499,270                            | 1.165,200  | 34,950        | 8        | 499,270                 |
| 1.165,200                          | 1.830,890  | 88,225        | 9        | 1.165,200               |
| 1.830,890                          | 2.663,245  | 148,135       | 10       | 1.830,890               |
| 2.663,245                          | 3.661,780  | 231,370       | 11       | 2.663,245               |
| 3.661,780                          | 4.993,400  | 341,210       | 12       | 3.661,780               |
| 4.993,400                          | 6.325,025  | 501,005       | 13       | 4.993,400               |
| 6.325,025                          | 8.322,575  | 674,115       | 15       | 6.325,025               |
| 8.322,575                          | 10.819,155 | 973,750       | 17       | 8.322,575               |
| 10.819,155                         | 13.315,975 | 1.398,170     | 19       | 10.819,155              |
| 13.315,975                         | 15.812,795 | 1.872,565     | 21       | 13.315,975              |
| 15.812,795                         | 19.141,730 | 2.396,895     | 23       | 15.812,795              |
| 19.141,730                         | 23.303,020 | 3.162,550     | 26       | 19.141,730              |
| 23.303,020                         | 27.464,070 | 4.244,485     | 29       | 23.303,020              |
| 27.464,070                         | 31.625,355 | 5.451,190     | 32       | 27.464,070              |
| 31.625,355                         | 36.618,995 | 6.782,800     | 35       | 31.625,355              |
| 36.618,995                         | 41.612,400 | 8.530,575     | 38       | 36.618,995              |
| 41.612,400                         | 49.934,735 | 10.428,070    | 41       | 41.612,400              |
| 49.934,735                         | -          | 13.840,225    | 45       | 49.934,735              |