

Millones  
de  
pesetas

|                                                                                |            |
|--------------------------------------------------------------------------------|------------|
| Imputación del índice a las cargas no asumidas:                                |            |
| 6,24 por 100 s/5.589.485,6 .....                                               | 348.783,9  |
| Compensaciones y ajustes a deducir:                                            |            |
| Por tributos no concertados, 1.554.624,8 al 6,24 por 100 .....                 | 97.008,6   |
| Por otros ingresos no tributarios, 564.005,9 al 6,24 por 100 .....             | 35.194,0   |
| Por déficit presupuestario, 1.576.489,0 al 6,24 por 100 .....                  | 98.372,9   |
| Por Impuestos Directos concertados .....                                       | 17.069,4   |
|                                                                                | -247.644,9 |
| Cupo líquido .....                                                             | 101.139,0  |
| Compensaciones Alava: Disposición Transitoria sexta, apartados uno y dos ..... | -1.123,0   |
| Líquido a ingresar .....                                                       | 100.016,0  |

**29684** *REAL DECRETO-LEY 6/1988, de 29 de diciembre, por el que se adoptan medidas urgentes sobre 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.*

La reforma tributaria de los años 1977 y 1978 articuló la imposición sobre las personas físicas en torno a dos impuestos personales y progresivos, el Impuesto sobre la Renta de las Personas Físicas y en el Impuesto Extraordinario sobre el Patrimonio, con cuya aplicación se pretendía dotar al sistema tributario español de los componentes de generalidad, justicia y redistribución de que había carecido hasta entonces.

Para ambos impuestos eligió el legislador la unidad familiar como centro de referencia para la integración de rentas y patrimonios por considerar que en ella se manifestaba de forma más precisa, en función de sus economías de escala, la capacidad económica necesaria para poder aplicar un tributo. Al mismo tiempo se facilitaba el cumplimiento de las obligaciones tributarias al posibilitar la presentación de declaraciones únicas a unidades económicas complejas y con regímenes económicos dispares en su regulación interna que, en caso de haber tenido que declarar separadamente, hubieran visto acrecentados sus costes de cumplimiento. La Administración economizaba también en sus costes de gestión al disminuir el número de declaraciones a recibir, tratar informáticamente, archivar y comprobar ulteriormente.

Este punto de partida no fue incompatible con la consideración por el legislador de la particular situación de aquellas unidades familiares en que existiesen varios perceptores de rendimientos, primero del trabajo personal, y, a partir de la Ley de Presupuestos Generales del Estado para 1988, también de actividades empresariales, profesionales y artísticas, las cuales, a través de la deducción general, la deducción por rendimiento del trabajo y la deducción variable, han podido compensar los gastos necesarios para obtener esos rendimientos y las cuotas impositivas adicionales resultantes de la acumulación de los mismos.

En particular, la deducción variable ha beneficiado hasta el momento a más de 850.000 unidades familiares, y ha permitido deducir cuotas por importe de 32.672 millones de pesetas en la declaración de 1985, y de 42.506 millones de pesetas en la correspondiente a 1986.

La sentencia del Tribunal Constitucional del pasado 10 de noviembre ha decidido someter al Pleno del mismo una cuestión de inconstitucionalidad sobre los artículos 4.2, 5.1 (regla primera), 7.3, 23 (en relación con el artículo 24.7), 31.2 y 34.3 y 6 de la Ley 44/1978, de 8 de septiembre, del Impuesto sobre la Renta de las Personas Físicas, teniendo en cuenta la reforma operada en la misma por la Ley 48/1985, con referencia a los artículos 14, 18, 31 y 39 de la Constitución, por la posible discriminación de que pueden ser objeto, como consecuencia de su obligación de declarar conjuntamente los miembros de la unidad familiar con respecto a los sujetos pasivos no integrados en ninguna.

Por ello, el Gobierno, sin perjuicio del acatamiento de la sentencia que dicte en su día el Tribunal Constitucional, y de que en ese momento se impulsen las reformas que sean necesarias, tanto en el Impuesto sobre la Renta de las Personas Físicas como en el Impuesto Extraordinario sobre el Patrimonio, considera necesario modificar con urgencia, ya que están próximos a cerrarse los períodos impositivos de ambos impuestos correspondientes a 1988, sus elementos cuantitativos, para lograr la máxima igualdad posible en su aplicación, de acuerdo no sólo con la capacidad económica de las distintas unidades de convivencia que se configuran en la realidad social, sino también con los principios de

justicia y progresividad que han de intervenir en la configuración del sistema tributario.

En su virtud, en uso de la autorización contenida en el artículo 86 de la Constitución Española, y previa deliberación del Consejo de Ministros en su reunión del día 29 de diciembre de 1988,

**DISPONGO:**

Artículo 1.º Impuesto sobre la Renta de las Personas Físicas.—El apartado A), del artículo 29 de la Ley 44/1978, de 8 de septiembre, tal como fue redactado por el artículo 91 de la Ley 33/1987, de 23 de diciembre, de Presupuestos Generales del Estado para 1988, queda modificado en los siguientes términos:

«A) Deducción variable.

Las unidades familiares con más de un perceptor de rendimientos positivos del trabajo personal dependiente o de actividades profesionales, artísticas o empresariales realizadas con separación de los restantes miembros de la unidad familiar, podrán practicar la deducción que resulte de las cuantías fijas o de la aplicación sobre su base imponible total del porcentaje de la tabla aprobada como anexo del Real Decreto-ley 6/1988, de 29 de diciembre, que les correspondan en función de la proporción que el segundo rendimiento neto positivo en orden de importancia procedente del conjunto de las fuentes señaladas, represente en la base imponible conjunta de la unidad familiar.

Cuando la proporción a que se refiere el párrafo anterior sea superior al 50 por 100, se reducirá a la diferencia entre 100 y su valor inicial para la determinación del porcentaje aplicable.

El Ministro de Economía y Hacienda aprobará por Orden las instrucciones para la utilización de la tabla a que se refiere el párrafo anterior.

Reglamentariamente podrán determinarse los requisitos y circunstancias necesarios para que el ejercicio de las actividades profesionales, artísticas o empresariales pueda considerarse separado a los efectos de la aplicación de esta deducción.»

Art. 2.º Impuesto Extraordinario sobre el Patrimonio de las Personas Físicas.—Quedan modificados, con efectos para el Impuesto que se devengue en los períodos impositivos que se cierran con posterioridad a la entrada en vigor del presente Real Decreto-ley, los artículos de la Ley 50/1977, de 14 de noviembre, sobre Medidas Urgentes de Reforma Fiscal, reguladoras del Impuesto Extraordinario sobre el Patrimonio de las Personas Físicas, que se relacionan a continuación:

1. Art. 7.º Se da nueva redacción a este artículo en los siguientes términos:

«Uno. En el supuesto de obligación personal, la base imponible se reducirá, en concepto de mínimo exento, en 9.000.000 de pesetas.

En caso de matrimonio, siempre que no medie sentencia de disolución o separación judicial, dicho mínimo exento será de 18.000.000 de pesetas.

Dos. Por cada hijo menor de veinticinco años, con derecho a deducción de la cuota en el Impuesto sobre la Renta de las Personas Físicas, se reducirán de la base imponible 1.500.000 pesetas.

Por cada hijo invidente, mutilado o inválido, físicos o psíquicos, congénitos o sobrevenidos, con derecho a deducción de la cuota en el Impuesto sobre la Renta de las Personas Físicas, se reducirá la base imponible en 3.000.000 de pesetas.

Las reducciones establecidas en este apartado serán incompatibles.»

2. Art. 11. Se da nueva redacción a este artículo en los siguientes términos:

«Estarán obligados a presentar declaración, a practicar autoliquidación, y, en su caso, ingresar el Impuesto:

a) Las personas físicas cuya base imponible, determinada de acuerdo con las normas anteriores, resulte superior a 9.000.000 de pesetas.

b) Las personas físicas sometidas a obligación real de contribuir, y

c) Quienes sean requeridos para ello por la Administración.»

**DISPOSICION FINAL**

El presente Real Decreto-ley entrará en vigor el día 31 de diciembre de 1988.

Dado en Madrid a 29 de diciembre de 1988.

JUAN CARLOS R.

El Presidente del Gobierno.  
FELIPE GONZALEZ MARQUEZ

## A N E X O

TABLA PARA EL CALCULO DE LA DEDUCCION VARIABLE DEL I.R.P.F. CORRESPONDIENTE AL PERIODO IMPOSITIVO 1988

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<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% |
|-----------------------------------------------|-----------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|----------------------------|
| Hasta                                         | 650.000               | 0,25%                     | 0,50%                     | 0,75%                     | 1,00%                     | 1,25%                     | 1,50%                     | 1,75%                     | 1,92%                     | 1,92%                     | 1,92%                      |
| De                                            | 650.001 a 700.000     | 0,25%                     | 0,50%                     | 0,75%                     | 1,00%                     | 1,25%                     | 1,50%                     | 1,75%                     | 2,00%                     | 2,25%                     | 2,50%                      |
| De                                            | 700.001 a 750.000     | 0,25%                     | 0,50%                     | 0,75%                     | 1,00%                     | 1,25%                     | 1,50%                     | 1,75%                     | 2,00%                     | 2,25%                     | 2,50%                      |
| De                                            | 750.001 a 800.000     | 0,25%                     | 0,50%                     | 0,75%                     | 1,00%                     | 1,25%                     | 1,50%                     | 1,75%                     | 2,00%                     | 2,25%                     | 2,50%                      |
| De                                            | 800.001 a 850.000     | 0,25%                     | 0,50%                     | 0,75%                     | 1,00%                     | 1,25%                     | 1,50%                     | 1,75%                     | 2,00%                     | 2,25%                     | 2,50%                      |
| De                                            | 850.001 a 900.000     | 0,25%                     | 0,50%                     | 0,75%                     | 1,00%                     | 1,25%                     | 1,50%                     | 1,75%                     | 2,00%                     | 2,25%                     | 2,50%                      |
| De                                            | 900.001 a 950.000     | 0,25%                     | 0,50%                     | 0,75%                     | 1,00%                     | 1,25%                     | 1,50%                     | 1,75%                     | 2,00%                     | 2,25%                     | 2,50%                      |
| De                                            | 950.001 a 1.000.000   | 0,25%                     | 0,50%                     | 0,75%                     | 1,00%                     | 1,25%                     | 1,50%                     | 1,75%                     | 2,00%                     | 2,25%                     | 2,50%                      |
| De                                            | 1.000.001 a 1.050.000 | 0,26%                     | 0,52%                     | 0,78%                     | 1,04%                     | 1,30%                     | 1,56%                     | 1,80%                     | 2,05%                     | 2,30%                     | 2,55%                      |
| De                                            | 1.050.001 a 1.100.000 | 0,26%                     | 0,52%                     | 0,78%                     | 1,04%                     | 1,30%                     | 1,56%                     | 1,82%                     | 2,08%                     | 2,34%                     | 2,59%                      |
| De                                            | 1.100.001 a 1.150.000 | 0,26%                     | 0,52%                     | 0,78%                     | 1,04%                     | 1,30%                     | 1,56%                     | 1,82%                     | 2,08%                     | 2,34%                     | 2,60%                      |
| De                                            | 1.150.001 a 1.200.000 | 0,26%                     | 0,52%                     | 0,78%                     | 1,04%                     | 1,30%                     | 1,56%                     | 1,82%                     | 2,08%                     | 2,34%                     | 2,60%                      |
| De                                            | 1.200.001 a 1.250.000 | 0,26%                     | 0,52%                     | 0,78%                     | 1,04%                     | 1,30%                     | 1,56%                     | 1,82%                     | 2,08%                     | 2,34%                     | 2,60%                      |
| De                                            | 1.250.001 a 1.300.000 | 0,26%                     | 0,52%                     | 0,78%                     | 1,04%                     | 1,30%                     | 1,56%                     | 1,82%                     | 2,08%                     | 2,34%                     | 2,60%                      |
| De                                            | 1.300.001 a 1.350.000 | 0,26%                     | 0,52%                     | 0,78%                     | 1,04%                     | 1,30%                     | 1,56%                     | 1,82%                     | 2,08%                     | 2,34%                     | 2,60%                      |
| De                                            | 1.350.001 a 1.400.000 | 0,26%                     | 0,52%                     | 0,78%                     | 1,04%                     | 1,30%                     | 1,56%                     | 1,82%                     | 2,08%                     | 2,34%                     | 2,60%                      |
| De                                            | 1.400.001 a 1.450.000 | 0,26%                     | 0,52%                     | 0,78%                     | 1,04%                     | 1,30%                     | 1,56%                     | 1,82%                     | 2,08%                     | 2,34%                     | 2,60%                      |
| De                                            | 1.450.001 a 1.500.000 | 0,26%                     | 0,52%                     | 0,78%                     | 1,04%                     | 1,30%                     | 1,56%                     | 1,82%                     | 2,08%                     | 2,34%                     | 2,60%                      |
| De                                            | 1.500.001 a 1.550.000 | 0,27%                     | 0,54%                     | 0,81%                     | 1,07%                     | 1,33%                     | 1,59%                     | 1,85%                     | 2,11%                     | 2,37%                     | 2,63%                      |
| De                                            | 1.550.001 a 1.600.000 | 0,27%                     | 0,54%                     | 0,81%                     | 1,08%                     | 1,35%                     | 1,62%                     | 1,88%                     | 2,14%                     | 2,40%                     | 2,66%                      |
| De                                            | 1.600.001 a 1.650.000 | 0,27%                     | 0,54%                     | 0,81%                     | 1,08%                     | 1,35%                     | 1,62%                     | 1,89%                     | 2,16%                     | 2,43%                     | 2,69%                      |
| De                                            | 1.650.001 a 1.700.000 | 0,27%                     | 0,54%                     | 0,81%                     | 1,08%                     | 1,35%                     | 1,62%                     | 1,89%                     | 2,16%                     | 2,43%                     | 2,70%                      |
| De                                            | 1.700.001 a 1.750.000 | 0,27%                     | 0,54%                     | 0,81%                     | 1,08%                     | 1,35%                     | 1,62%                     | 1,89%                     | 2,16%                     | 2,43%                     | 2,70%                      |
| De                                            | 1.750.001 a 1.800.000 | 0,27%                     | 0,54%                     | 0,81%                     | 1,08%                     | 1,35%                     | 1,62%                     | 1,89%                     | 2,16%                     | 2,43%                     | 2,70%                      |
| De                                            | 1.800.001 a 1.850.000 | 0,27%                     | 0,54%                     | 0,81%                     | 1,08%                     | 1,35%                     | 1,62%                     | 1,89%                     | 2,16%                     | 2,43%                     | 2,70%                      |
| De                                            | 1.850.001 a 1.900.000 | 0,27%                     | 0,54%                     | 0,81%                     | 1,08%                     | 1,35%                     | 1,62%                     | 1,89%                     | 2,16%                     | 2,43%                     | 2,70%                      |
| De                                            | 1.900.001 a 1.950.000 | 0,27%                     | 0,54%                     | 0,81%                     | 1,08%                     | 1,35%                     | 1,62%                     | 1,89%                     | 2,16%                     | 2,43%                     | 2,70%                      |
| De                                            | 1.950.001 a 2.000.000 | 0,27%                     | 0,54%                     | 0,81%                     | 1,08%                     | 1,35%                     | 1,62%                     | 1,89%                     | 2,16%                     | 2,43%                     | 2,70%                      |
| De                                            | 2.000.001 a 2.050.000 | 0,28%                     | 0,56%                     | 0,83%                     | 1,10%                     | 1,37%                     | 1,64%                     | 1,91%                     | 2,18%                     | 2,45%                     | 2,72%                      |
| De                                            | 2.050.001 a 2.100.000 | 0,28%                     | 0,56%                     | 0,84%                     | 1,12%                     | 1,40%                     | 1,67%                     | 1,94%                     | 2,21%                     | 2,48%                     | 2,75%                      |
| De                                            | 2.100.001 a 2.150.000 | 0,28%                     | 0,56%                     | 0,84%                     | 1,12%                     | 1,40%                     | 1,68%                     | 1,96%                     | 2,23%                     | 2,50%                     | 2,77%                      |
| De                                            | 2.150.001 a 2.200.000 | 0,28%                     | 0,56%                     | 0,84%                     | 1,12%                     | 1,40%                     | 1,68%                     | 1,96%                     | 2,24%                     | 2,52%                     | 2,79%                      |
| De                                            | 2.200.001 a 2.250.000 | 0,28%                     | 0,56%                     | 0,84%                     | 1,12%                     | 1,40%                     | 1,68%                     | 1,96%                     | 2,24%                     | 2,52%                     | 2,80%                      |
| De                                            | 2.250.001 a 2.300.000 | 0,28%                     | 0,56%                     | 0,84%                     | 1,12%                     | 1,40%                     | 1,68%                     | 1,96%                     | 2,24%                     | 2,52%                     | 2,80%                      |
| De                                            | 2.300.001 a 2.350.000 | 0,28%                     | 0,56%                     | 0,84%                     | 1,12%                     | 1,40%                     | 1,68%                     | 1,96%                     | 2,24%                     | 2,52%                     | 2,80%                      |
| De                                            | 2.350.001 a 2.400.000 | 0,28%                     | 0,56%                     | 0,84%                     | 1,12%                     | 1,40%                     | 1,68%                     | 1,96%                     | 2,24%                     | 2,52%                     | 2,80%                      |
| De                                            | 2.400.001 a 2.450.000 | 0,28%                     | 0,56%                     | 0,84%                     | 1,12%                     | 1,40%                     | 1,68%                     | 1,96%                     | 2,24%                     | 2,52%                     | 2,80%                      |
| De                                            | 2.450.001 a 2.500.000 | 0,28%                     | 0,56%                     | 0,84%                     | 1,12%                     | 1,40%                     | 1,68%                     | 1,96%                     | 2,24%                     | 2,52%                     | 2,80%                      |
| De                                            | 2.500.001 a 2.550.000 | 0,30%                     | 0,60%                     | 0,90%                     | 1,16%                     | 1,44%                     | 1,72%                     | 2,00%                     | 2,28%                     | 2,56%                     | 2,84%                      |
| De                                            | 2.550.001 a 2.600.000 | 0,30%                     | 0,60%                     | 0,90%                     | 1,20%                     | 1,48%                     | 1,76%                     | 2,04%                     | 2,32%                     | 2,60%                     | 2,88%                      |
| De                                            | 2.600.001 a 2.650.000 | 0,30%                     | 0,60%                     | 0,90%                     | 1,20%                     | 1,50%                     | 1,79%                     | 2,07%                     | 2,35%                     | 2,63%                     | 2,91%                      |
| De                                            | 2.650.001 a 2.700.000 | 0,30%                     | 0,60%                     | 0,90%                     | 1,20%                     | 1,50%                     | 1,80%                     | 2,10%                     | 2,39%                     | 2,67%                     | 2,95%                      |
| De                                            | 2.700.001 a 2.750.000 | 0,30%                     | 0,60%                     | 0,90%                     | 1,20%                     | 1,50%                     | 1,80%                     | 2,10%                     | 2,40%                     | 2,70%                     | 2,98%                      |
| De                                            | 2.750.001 a 2.800.000 | 0,30%                     | 0,60%                     | 0,90%                     | 1,20%                     | 1,50%                     | 1,80%                     | 2,10%                     | 2,40%                     | 2,70%                     | 3,00%                      |
| De                                            | 2.800.001 a 2.850.000 | 0,30%                     | 0,60%                     | 0,90%                     | 1,20%                     | 1,50%                     | 1,80%                     | 2,10%                     | 2,40%                     | 2,70%                     | 3,00%                      |
| De                                            | 2.850.001 a 2.900.000 | 0,30%                     | 0,60%                     | 0,90%                     | 1,20%                     | 1,50%                     | 1,80%                     | 2,10%                     | 2,40%                     | 2,70%                     | 3,00%                      |
| De                                            | 2.900.001 a 2.950.000 | 0,30%                     | 0,60%                     | 0,90%                     | 1,20%                     | 1,50%                     | 1,80%                     | 2,10%                     | 2,40%                     | 2,70%                     | 3,00%                      |
| De                                            | 2.950.001 a 3.000.000 | 0,30%                     | 0,60%                     | 0,90%                     | 1,20%                     | 1,50%                     | 1,80%                     | 2,10%                     | 2,40%                     | 2,70%                     | 3,00%                      |
| De                                            | 3.000.001 a 3.050.000 | 0,32%                     | 0,63%                     | 0,93%                     | 1,23%                     | 1,53%                     | 1,83%                     | 2,13%                     | 2,43%                     | 2,73%                     | 3,03%                      |
| De                                            | 3.050.001 a 3.100.000 | 0,32%                     | 0,64%                     | 0,96%                     | 1,26%                     | 1,56%                     | 1,86%                     | 2,16%                     | 2,46%                     | 2,76%                     | 3,06%                      |
| De                                            | 3.100.001 a 3.150.000 | 0,32%                     | 0,64%                     | 0,96%                     | 1,28%                     | 1,60%                     | 1,90%                     | 2,20%                     | 2,50%                     | 2,80%                     | 3,10%                      |
| De                                            | 3.150.001 a 3.200.000 | 0,32%                     | 0,64%                     | 0,96%                     | 1,28%                     | 1,60%                     | 1,92%                     | 2,23%                     | 2,53%                     | 2,83%                     | 3,13%                      |
| De                                            | 3.200.001 a 3.250.000 | 0,32%                     | 0,64%                     | 0,96%                     | 1,28%                     | 1,60%                     | 1,92%                     | 2,24%                     | 2,55%                     | 2,85%                     | 3,15%                      |
| De                                            | 3.250.001 a 3.300.000 | 0,32%                     | 0,64%                     | 0,96%                     | 1,28%                     | 1,60%                     | 1,92%                     | 2,24%                     | 2,56%                     | 2,88%                     | 3,18%                      |
| De                                            | 3.300.001 a 3.350.000 | 0,32%                     | 0,64%                     | 0,96%                     | 1,28%                     | 1,60%                     | 1,92%                     | 2,24%                     | 2,56%                     | 2,88%                     | 3,20%                      |
| De                                            | 3.350.001 a 3.400.000 | 0,32%                     | 0,64%                     | 0,96%                     | 1,28%                     | 1,60%                     | 1,92%                     | 2,24%                     | 2,56%                     | 2,88%                     | 3,20%                      |
| De                                            | 3.400.001 a 3.450.000 | 0,32%                     | 0,64%                     | 0,96%                     | 1,28%                     | 1,60%                     | 1,92%                     | 2,24%                     | 2,56%                     | 2,88%                     | 3,20%                      |
| De                                            | 3.450.001 a 3.500.000 | 0,32%                     | 0,64%                     | 0,96%                     | 1,28%                     | 1,60%                     | 1,92%                     | 2,24%                     | 2,56%                     | 2,88%                     | 3,20%                      |
| De                                            | 3.500.001 a 3.550.000 | 0,34%                     | 0,67%                     | 0,99%                     | 1,31%                     | 1,63%                     | 1,95%                     | 2,27%                     | 2,59%                     | 2,91%                     | 3,23%                      |
| De                                            | 3.550.001 a 3.600.000 | 0,34%                     | 0,68%                     | 1,02%                     | 1,34%                     | 1,66%                     | 1,98%                     | 2,30%                     | 2,62%                     | 2,94%                     | 3,26%                      |
| De                                            | 3.600.001 a 3.650.000 | 0,34%                     | 0,68%                     | 1,02%                     | 1,36%                     | 1,68%                     | 2,00%                     | 2,32%                     | 2,64%                     | 2,96%                     | 3,28%                      |
| De                                            | 3.650.001 a 3.700.000 | 0,34%                     | 0,68%                     | 1,02%                     | 1,36%                     | 1,70%                     | 2,03%                     | 2,35%                     | 2,67%                     | 2,99%                     | 3,31%                      |
| De                                            | 3.700.001 a 3.750.000 | 0,34%                     | 0,68%                     | 1,02%                     | 1,36%                     | 1,70%                     | 2,04%                     | 2,37%                     | 2,69%                     | 3,01%                     | 3,33%                      |
| De                                            | 3.750.001 a 3.800.000 | 0,34%                     | 0,68%                     | 1,02%                     | 1,36%                     | 1,70%                     | 2,04%                     | 2,38%                     | 2,72%                     | 3,04%                     | 3,36%                      |
| De                                            | 3.800.001 a 3.850.000 | 0,34%                     | 0,68%                     | 1,02%                     | 1,36%                     | 1,70%                     | 2,04%                     | 2,38%                     | 2,72%                     | 3,06%                     | 3,38%                      |
| De                                            | 3.850.001 a 3.900.000 | 0,34%                     | 0,68%                     | 1,02%                     | 1,36%                     | 1,70%                     | 2,04%                     | 2,38%                     | 2,72%                     | 3,06%                     | 3,40%                      |
| De                                            | 3.900.001 a 3.950.000 | 0,34%                     | 0,68%                     | 1,02%                     | 1,36%                     | 1,70%                     | 2,04%                     | 2,38%                     | 2,72%                     | 3,06%                     | 3,40%                      |
| De                                            | 3.950.001 a 4.000.000 | 0,34%                     | 0,68%                     | 1,02%                     | 1,36%                     | 1,70%                     | 2,04%                     | 2,38%                     | 2,72%                     | 3,06%                     | 3,40%                      |
| De                                            | 4.000.001 a 4.050.000 | 0,36%                     | 0,70%                     | 1,04%                     | 1,38%                     | 1,72%                     | 2,06%                     | 2,40%                     | 2,74%                     | 3,08%                     | 3,42%                      |
| De                                            | 4.050.001 a 4.100.000 | 0,36%                     | 0,72%                     | 1,06%                     | 1,40%                     | 1,74%                     | 2,08%                     | 2,42%                     | 2,76%                     | 3,10%                     | 3,43%                      |
| De                                            | 4.100.001 a 4.150.000 | 0,36%                     | 0,72%                     | 1,07%                     | 1,42%                     | 1,76%                     | 2,10%                     | 2,44%                     | 2,78%                     | 3,11%                     | 3,45%                      |

Nota: cuando la cuantía correspondiente sea inferior a 23.200 pts. se aplicará, cuando proceda, la deducción por matrimonio.

TABLA PARA EL CALCULO DE LA DEDUCCION VARIABLE DEL I.R.P.F. CORRESPONDIENTE AL PERIODO IMPOSITIVO 1988

|                                               |           |   |           | 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<br>10,01%<br>a<br>11,00%                                                                                                                   | De<br>11,01%<br>a<br>12,00% | De<br>12,01%<br>a<br>13,00% | De<br>13,01%<br>a<br>14,00% | De<br>14,01%<br>a<br>15,00% | De<br>15,01%<br>a<br>16,00% | De<br>16,01%<br>a<br>17,00% | De<br>17,01%<br>a<br>18,00% | De<br>18,01%<br>a<br>19,00% | De<br>19,01%<br>a<br>20,00% |
| Hasta 650.000                                 |           |   |           | 1,92%                                                                                                                                         | 1,92%                       | 1,92%                       | 1,92%                       | 1,92%                       | 1,92%                       | 1,92%                       | 1,92%                       | 1,92%                       | 1,92%                       |
| De                                            | 650.001   | a | 700.000   | 2,75%                                                                                                                                         | 3,00%                       | 3,25%                       | 3,50%                       | 3,57%                       | 3,57%                       | 3,57%                       | 3,57%                       | 3,57%                       | 3,57%                       |
| De                                            | 700.001   | a | 750.000   | 2,75%                                                                                                                                         | 3,00%                       | 3,25%                       | 3,50%                       | 3,75%                       | 4,00%                       | 4,25%                       | 4,50%                       | 4,75%                       | 5,00%                       |
| De                                            | 750.001   | a | 800.000   | 2,75%                                                                                                                                         | 3,00%                       | 3,25%                       | 3,50%                       | 3,75%                       | 4,00%                       | 4,25%                       | 4,50%                       | 4,75%                       | 5,00%                       |
| De                                            | 800.001   | a | 850.000   | 2,75%                                                                                                                                         | 3,00%                       | 3,25%                       | 3,50%                       | 3,75%                       | 4,00%                       | 4,25%                       | 4,50%                       | 4,75%                       | 5,00%                       |
| De                                            | 850.001   | a | 900.000   | 2,75%                                                                                                                                         | 3,00%                       | 3,25%                       | 3,50%                       | 3,75%                       | 4,00%                       | 4,25%                       | 4,50%                       | 4,75%                       | 5,00%                       |
| De                                            | 900.001   | a | 950.000   | 2,75%                                                                                                                                         | 3,00%                       | 3,25%                       | 3,50%                       | 3,75%                       | 4,00%                       | 4,25%                       | 4,50%                       | 4,75%                       | 5,00%                       |
| De                                            | 950.001   | a | 1.000.000 | 2,75%                                                                                                                                         | 3,00%                       | 3,25%                       | 3,50%                       | 3,75%                       | 4,00%                       | 4,25%                       | 4,50%                       | 4,75%                       | 5,00%                       |
| De                                            | 1.000.001 | a | 1.050.000 | 2,80%                                                                                                                                         | 3,05%                       | 3,30%                       | 3,55%                       | 3,80%                       | 4,05%                       | 4,30%                       | 4,55%                       | 4,80%                       | 5,05%                       |
| De                                            | 1.050.001 | a | 1.100.000 | 2,84%                                                                                                                                         | 3,09%                       | 3,34%                       | 3,59%                       | 3,84%                       | 4,09%                       | 4,34%                       | 4,59%                       | 4,84%                       | 5,09%                       |
| De                                            | 1.100.001 | a | 1.150.000 | 2,86%                                                                                                                                         | 3,12%                       | 3,38%                       | 3,63%                       | 3,88%                       | 4,13%                       | 4,38%                       | 4,63%                       | 4,88%                       | 5,13%                       |
| De                                            | 1.150.001 | a | 1.200.000 | 2,86%                                                                                                                                         | 3,12%                       | 3,38%                       | 3,64%                       | 3,90%                       | 4,16%                       | 4,42%                       | 4,67%                       | 4,92%                       | 5,17%                       |
| De                                            | 1.200.001 | a | 1.250.000 | 2,86%                                                                                                                                         | 3,12%                       | 3,38%                       | 3,64%                       | 3,90%                       | 4,16%                       | 4,42%                       | 4,68%                       | 4,94%                       | 5,20%                       |
| De                                            | 1.250.001 | a | 1.300.000 | 2,86%                                                                                                                                         | 3,12%                       | 3,38%                       | 3,64%                       | 3,90%                       | 4,16%                       | 4,42%                       | 4,68%                       | 4,94%                       | 5,20%                       |
| De                                            | 1.300.001 | a | 1.350.000 | 2,86%                                                                                                                                         | 3,12%                       | 3,38%                       | 3,64%                       | 3,90%                       | 4,16%                       | 4,42%                       | 4,68%                       | 4,94%                       | 5,20%                       |
| De                                            | 1.350.001 | a | 1.400.000 | 2,86%                                                                                                                                         | 3,12%                       | 3,38%                       | 3,64%                       | 3,90%                       | 4,16%                       | 4,42%                       | 4,68%                       | 4,94%                       | 5,20%                       |
| De                                            | 1.400.001 | a | 1.450.000 | 2,86%                                                                                                                                         | 3,12%                       | 3,38%                       | 3,64%                       | 3,90%                       | 4,16%                       | 4,42%                       | 4,68%                       | 4,94%                       | 5,20%                       |
| De                                            | 1.450.001 | a | 1.500.000 | 2,86%                                                                                                                                         | 3,12%                       | 3,38%                       | 3,64%                       | 3,90%                       | 4,16%                       | 4,42%                       | 4,68%                       | 4,94%                       | 5,20%                       |
| De                                            | 1.500.001 | a | 1.550.000 | 2,89%                                                                                                                                         | 3,15%                       | 3,41%                       | 3,67%                       | 3,93%                       | 4,19%                       | 4,45%                       | 4,71%                       | 4,97%                       | 5,23%                       |
| De                                            | 1.550.001 | a | 1.600.000 | 2,92%                                                                                                                                         | 3,18%                       | 3,44%                       | 3,70%                       | 3,96%                       | 4,22%                       | 4,48%                       | 4,74%                       | 5,00%                       | 5,26%                       |
| De                                            | 1.600.001 | a | 1.650.000 | 2,95%                                                                                                                                         | 3,21%                       | 3,47%                       | 3,73%                       | 3,99%                       | 4,25%                       | 4,51%                       | 4,77%                       | 5,03%                       | 5,29%                       |
| De                                            | 1.650.001 | a | 1.700.000 | 2,97%                                                                                                                                         | 3,24%                       | 3,50%                       | 3,76%                       | 4,02%                       | 4,28%                       | 4,54%                       | 4,80%                       | 5,06%                       | 5,32%                       |
| De                                            | 1.700.001 | a | 1.750.000 | 2,97%                                                                                                                                         | 3,24%                       | 3,51%                       | 3,78%                       | 4,04%                       | 4,30%                       | 4,56%                       | 4,82%                       | 5,08%                       | 5,34%                       |
| De                                            | 1.750.001 | a | 1.800.000 | 2,97%                                                                                                                                         | 3,24%                       | 3,51%                       | 3,78%                       | 4,05%                       | 4,32%                       | 4,59%                       | 4,85%                       | 5,11%                       | 5,37%                       |
| De                                            | 1.800.001 | a | 1.850.000 | 2,97%                                                                                                                                         | 3,24%                       | 3,51%                       | 3,78%                       | 4,05%                       | 4,32%                       | 4,59%                       | 4,86%                       | 5,13%                       | 5,39%                       |
| De                                            | 1.850.001 | a | 1.900.000 | 2,97%                                                                                                                                         | 3,24%                       | 3,51%                       | 3,78%                       | 4,05%                       | 4,32%                       | 4,59%                       | 4,86%                       | 5,13%                       | 5,40%                       |
| De                                            | 1.900.001 | a | 1.950.000 | 2,97%                                                                                                                                         | 3,24%                       | 3,51%                       | 3,78%                       | 4,05%                       | 4,32%                       | 4,59%                       | 4,86%                       | 5,13%                       | 5,40%                       |
| De                                            | 1.950.001 | a | 2.000.000 | 2,97%                                                                                                                                         | 3,24%                       | 3,51%                       | 3,78%                       | 4,05%                       | 4,32%                       | 4,59%                       | 4,86%                       | 5,13%                       | 5,40%                       |
| De                                            | 2.000.001 | a | 2.050.000 | 2,99%                                                                                                                                         | 3,26%                       | 3,53%                       | 3,80%                       | 4,07%                       | 4,34%                       | 4,61%                       | 4,88%                       | 5,15%                       | 5,42%                       |
| De                                            | 2.050.001 | a | 2.100.000 | 3,02%                                                                                                                                         | 3,29%                       | 3,56%                       | 3,83%                       | 4,10%                       | 4,37%                       | 4,64%                       | 4,91%                       | 5,18%                       | 5,45%                       |
| De                                            | 2.100.001 | a | 2.150.000 | 3,04%                                                                                                                                         | 3,31%                       | 3,58%                       | 3,85%                       | 4,12%                       | 4,39%                       | 4,66%                       | 4,93%                       | 5,20%                       | 5,47%                       |
| De                                            | 2.150.001 | a | 2.200.000 | 3,06%                                                                                                                                         | 3,33%                       | 3,60%                       | 3,87%                       | 4,14%                       | 4,41%                       | 4,68%                       | 4,95%                       | 5,22%                       | 5,49%                       |
| De                                            | 2.200.001 | a | 2.250.000 | 3,08%                                                                                                                                         | 3,35%                       | 3,62%                       | 3,89%                       | 4,16%                       | 4,43%                       | 4,70%                       | 4,97%                       | 5,24%                       | 5,51%                       |
| De                                            | 2.250.001 | a | 2.300.000 | 3,08%                                                                                                                                         | 3,36%                       | 3,64%                       | 3,91%                       | 4,18%                       | 4,45%                       | 4,72%                       | 4,99%                       | 5,26%                       | 5,53%                       |
| De                                            | 2.300.001 | a | 2.350.000 | 3,08%                                                                                                                                         | 3,36%                       | 3,64%                       | 3,92%                       | 4,20%                       | 4,47%                       | 4,74%                       | 5,01%                       | 5,28%                       | 5,55%                       |
| De                                            | 2.350.001 | a | 2.400.000 | 3,08%                                                                                                                                         | 3,36%                       | 3,64%                       | 3,92%                       | 4,20%                       | 4,48%                       | 4,76%                       | 5,03%                       | 5,30%                       | 5,57%                       |
| De                                            | 2.400.001 | a | 2.450.000 | 3,08%                                                                                                                                         | 3,36%                       | 3,64%                       | 3,92%                       | 4,20%                       | 4,48%                       | 4,76%                       | 5,04%                       | 5,31%                       | 5,58%                       |
| De                                            | 2.450.001 | a | 2.500.000 | 3,08%                                                                                                                                         | 3,36%                       | 3,64%                       | 3,92%                       | 4,20%                       | 4,48%                       | 4,76%                       | 5,04%                       | 5,32%                       | 5,60%                       |
| De                                            | 2.500.001 | a | 2.550.000 | 3,12%                                                                                                                                         | 3,40%                       | 3,68%                       | 3,96%                       | 4,24%                       | 4,52%                       | 4,80%                       | 5,08%                       | 5,36%                       | 5,64%                       |
| De                                            | 2.550.001 | a | 2.600.000 | 3,16%                                                                                                                                         | 3,44%                       | 3,72%                       | 4,00%                       | 4,28%                       | 4,56%                       | 4,84%                       | 5,12%                       | 5,40%                       | 5,68%                       |
| De                                            | 2.600.001 | a | 2.650.000 | 3,19%                                                                                                                                         | 3,47%                       | 3,75%                       | 4,03%                       | 4,31%                       | 4,59%                       | 4,87%                       | 5,15%                       | 5,43%                       | 5,71%                       |
| De                                            | 2.650.001 | a | 2.700.000 | 3,23%                                                                                                                                         | 3,51%                       | 3,79%                       | 4,07%                       | 4,35%                       | 4,63%                       | 4,91%                       | 5,19%                       | 5,47%                       | 5,75%                       |
| De                                            | 2.700.001 | a | 2.750.000 | 3,26%                                                                                                                                         | 3,54%                       | 3,82%                       | 4,10%                       | 4,38%                       | 4,66%                       | 4,94%                       | 5,22%                       | 5,50%                       | 5,78%                       |
| De                                            | 2.750.001 | a | 2.800.000 | 3,29%                                                                                                                                         | 3,57%                       | 3,85%                       | 4,13%                       | 4,41%                       | 4,69%                       | 4,97%                       | 5,25%                       | 5,53%                       | 5,81%                       |
| De                                            | 2.800.001 | a | 2.850.000 | 3,30%                                                                                                                                         | 3,60%                       | 3,89%                       | 4,17%                       | 4,45%                       | 4,73%                       | 5,01%                       | 5,29%                       | 5,57%                       | 5,85%                       |
| De                                            | 2.850.001 | a | 2.900.000 | 3,30%                                                                                                                                         | 3,60%                       | 3,90%                       | 4,20%                       | 4,48%                       | 4,76%                       | 5,04%                       | 5,32%                       | 5,60%                       | 5,88%                       |
| De                                            | 2.900.001 | a | 2.950.000 | 3,30%                                                                                                                                         | 3,60%                       | 3,90%                       | 4,20%                       | 4,50%                       | 4,79%                       | 5,07%                       | 5,35%                       | 5,63%                       | 5,91%                       |
| De                                            | 2.950.001 | a | 3.000.000 | 3,30%                                                                                                                                         | 3,60%                       | 3,90%                       | 4,20%                       | 4,50%                       | 4,80%                       | 5,09%                       | 5,37%                       | 5,65%                       | 5,93%                       |
| De                                            | 3.000.001 | a | 3.050.000 | 3,33%                                                                                                                                         | 3,63%                       | 3,93%                       | 4,23%                       | 4,53%                       | 4,83%                       | 5,13%                       | 5,43%                       | 5,71%                       | 5,91%                       |
| De                                            | 3.050.001 | a | 3.100.000 | 3,36%                                                                                                                                         | 3,66%                       | 3,96%                       | 4,26%                       | 4,56%                       | 4,86%                       | 5,16%                       | 5,46%                       | 5,76%                       | 5,89%                       |
| De                                            | 3.100.001 | a | 3.150.000 | 3,40%                                                                                                                                         | 3,70%                       | 4,00%                       | 4,30%                       | 4,60%                       | 4,90%                       | 5,20%                       | 5,50%                       | 5,80%                       | 5,86%                       |
| De                                            | 3.150.001 | a | 3.200.000 | 3,43%                                                                                                                                         | 3,73%                       | 4,03%                       | 4,33%                       | 4,63%                       | 4,93%                       | 5,23%                       | 5,53%                       | 5,76%                       | 5,81%                       |
| De                                            | 3.200.001 | a | 3.250.000 | 3,45%                                                                                                                                         | 3,75%                       | 4,05%                       | 4,35%                       | 4,65%                       | 4,95%                       | 5,25%                       | 5,55%                       | 5,72%                       | 5,77%                       |
| De                                            | 3.250.001 | a | 3.300.000 | 3,48%                                                                                                                                         | 3,78%                       | 4,08%                       | 4,38%                       | 4,68%                       | 4,98%                       | 5,28%                       | 5,58%                       | 5,68%                       | 5,73%                       |
| De                                            | 3.300.001 | a | 3.350.000 | 3,51%                                                                                                                                         | 3,81%                       | 4,11%                       | 4,41%                       | 4,71%                       | 5,01%                       | 5,31%                       | 5,59%                       | 5,64%                       | 5,69%                       |
| De                                            | 3.350.001 | a | 3.400.000 | 3,52%                                                                                                                                         | 3,84%                       | 4,14%                       | 4,44%                       | 4,74%                       | 5,04%                       | 5,34%                       | 5,55%                       | 5,60%                       | 5,65%                       |
| De                                            | 3.400.001 | a | 3.450.000 | 3,52%                                                                                                                                         | 3,84%                       | 4,16%                       | 4,46%                       | 4,76%                       | 5,06%                       | 5,36%                       | 5,51%                       | 5,56%                       | 5,61%                       |
| De                                            | 3.450.001 | a | 3.500.000 | 3,52%                                                                                                                                         | 3,84%                       | 4,16%                       | 4,48%                       | 4,79%                       | 5,09%                       | 5,39%                       | 5,47%                       | 5,52%                       | 5,57%                       |
| De                                            | 3.500.001 | a | 3.550.000 | 3,55%                                                                                                                                         | 3,87%                       | 4,19%                       | 4,51%                       | 4,83%                       | 5,14%                       | 5,41%                       | 5,46%                       | 5,51%                       | 5,56%                       |
| De                                            | 3.550.001 | a | 3.600.000 | 3,58%                                                                                                                                         | 3,90%                       | 4,22%                       | 4,54%                       | 4,86%                       | 5,18%                       | 5,41%                       | 5,46%                       | 5,51%                       | 5,56%                       |
| De                                            | 3.600.001 | a | 3.650.000 | 3,60%                                                                                                                                         | 3,92%                       | 4,24%                       | 4,56%                       | 4,88%                       | 5,20%                       | 5,38%                       | 5,45%                       | 5,50%                       | 5,55%                       |
| De                                            | 3.650.001 | a | 3.700.000 | 3,63%                                                                                                                                         | 3,95%                       | 4,27%                       | 4,59%                       | 4,91%                       | 5,23%                       | 5,35%                       | 5,42%                       | 5,49%                       | 5,54%                       |
| De                                            | 3.700.001 | a | 3.750.000 | 3,65%                                                                                                                                         | 3,97%                       | 4,29%                       | 4,61%                       | 4,93%                       | 5,25%                       | 5,32%                       | 5,39%                       | 5,46%                       | 5,53%                       |
| De                                            | 3.750.001 | a | 3.800.000 | 3,68%                                                                                                                                         | 4,00%                       | 4,32%                       | 4,64%                       | 4,96%                       | 5,23%                       | 5,30%                       | 5,37%                       | 5,44%                       | 5,51%                       |
| De                                            | 3.800.001 | a | 3.850.000 | 3,70%                                                                                                                                         | 4,02%                       | 4,34%                       | 4,66%                       | 4,98%                       | 5,20%                       | 5,27%                       | 5,34%                       | 5,41%                       | 5,48%                       |
| De                                            | 3.850.001 | a | 3.900.000 | 3,73%                                                                                                                                         | 4,05%                       | 4,37%                       | 4,69%                       | 5,01%                       | 5,17%                       | 5,24%                       | 5,31%                       | 5,38%                       | 5,45%                       |
| De                                            | 3.900.001 | a | 3.950.000 | 3,74%                                                                                                                                         | 4,07%                       | 4,39%                       | 4,71%                       | 5,03%                       | 5,15%                       | 5,22%                       | 5,29%                       | 5,36%                       | 5,43%                       |
| De                                            | 3.950.001 | a | 4.000.000 | 3,74%                                                                                                                                         | 4,08%                       | 4,41%                       | 4,73%                       | 5,05%                       | 5,12%                       | 5,19%                       | 5,26%                       | 5,33%                       | 5,40%                       |
| De                                            | 4.000.001 | a | 4.050.000 | 3,76%                                                                                                                                         | 4,10%                       | 4,44%                       | 4,77%                       | 5,04%                       | 5,11%                       | 5,18%                       | 5,25%                       | 5,32%                       | 5,39%                       |
| De                                            | 4.050.001 | a | 4.100.000 | 3,77%                                                                                                                                         | 4,11%                       | 4,45%                       | 4,79%                       | 5,03%                       | 5,10%                       | 5,17%                       | 5,24%                       | 5,31%                       | 5,38%                       |
| De                                            | 4.100.001 | a | 4.150.000 | 3,79%                                                                                                                                         | 4,13%                       | 4,46%                       | 4,80%                       | 5,01%                       | 5,09%                       | 5,16%                       | 5,23%                       | 5,30%                       | 5,37%                       |

Nota: cuando la cuantía correspondiente sea inferior a 23.200 pts. se aplicará, cuando proceda, la deducción por matrimonio.

TABLA PARA EL CALCULO DE LA DEDUCCION VARIABLE DEL I.R.P.F. CORRESPONDIENTE AL PERIODO IMPOSITIVO 1988

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<br>20,01%<br>a<br>21,00% | De<br>21,01%<br>a<br>22,00% | De<br>22,01%<br>a<br>23,00% | De<br>23,01%<br>a<br>24,00% | De<br>24,01%<br>a<br>25,00% | De<br>25,01%<br>a<br>26,00% | De<br>26,01%<br>a<br>27,00% | De<br>27,01%<br>a<br>28,00% | De<br>28,01%<br>a<br>29,00% | De<br>29,01%<br>a<br>30,00% |
|-----------------------------------------------|-----------|-----------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| Nesta                                         |           |           |                             |                             |                             |                             |                             |                             |                             |                             |                             |                             |
| De 650.001 a 700.000                          | 650.000   | 700.000   | 1,92%                       | 1,92%                       | 1,92%                       | 1,92%                       | 1,92%                       | 1,92%                       | 1,92%                       | 1,92%                       | 1,92%                       | 1,92%                       |
| De 700.001 a 750.000                          | 700.000   | 750.000   | 3,57%                       | 3,57%                       | 3,57%                       | 3,57%                       | 3,57%                       | 3,57%                       | 3,57%                       | 3,57%                       | 3,57%                       | 3,57%                       |
| De 750.001 a 800.000                          | 750.000   | 800.000   | 5,00%                       | 5,00%                       | 5,00%                       | 5,00%                       | 5,00%                       | 5,00%                       | 5,00%                       | 5,00%                       | 5,00%                       | 5,00%                       |
| De 800.001 a 850.000                          | 800.000   | 850.000   | 5,25%                       | 5,50%                       | 5,75%                       | 6,00%                       | 6,25%                       | 6,50%                       | 6,75%                       | 7,00%                       | 7,25%                       | 7,50%                       |
| De 850.001 a 900.000                          | 850.000   | 900.000   | 5,25%                       | 5,50%                       | 5,75%                       | 6,00%                       | 6,25%                       | 6,50%                       | 6,75%                       | 7,00%                       | 7,25%                       | 7,50%                       |
| De 900.001 a 950.000                          | 900.000   | 950.000   | 5,25%                       | 5,50%                       | 5,75%                       | 6,00%                       | 6,25%                       | 6,50%                       | 6,75%                       | 7,00%                       | 7,25%                       | 7,50%                       |
| De 950.001 a 1.000.000                        | 950.000   | 1.000.000 | 5,25%                       | 5,50%                       | 5,75%                       | 6,00%                       | 6,25%                       | 6,50%                       | 6,75%                       | 7,00%                       | 7,25%                       | 7,50%                       |
| De 1.000.001 a 1.050.000                      | 1.000.000 | 1.050.000 | 5,30%                       | 5,55%                       | 5,80%                       | 6,05%                       | 6,30%                       | 6,55%                       | 6,80%                       | 7,05%                       | 7,30%                       | 7,55%                       |
| De 1.050.001 a 1.100.000                      | 1.050.000 | 1.100.000 | 5,34%                       | 5,59%                       | 5,84%                       | 6,09%                       | 6,34%                       | 6,59%                       | 6,84%                       | 7,09%                       | 7,34%                       | 7,59%                       |
| De 1.100.001 a 1.150.000                      | 1.100.000 | 1.150.000 | 5,38%                       | 5,63%                       | 5,88%                       | 6,13%                       | 6,38%                       | 6,63%                       | 6,88%                       | 7,13%                       | 7,38%                       | 7,63%                       |
| De 1.150.001 a 1.200.000                      | 1.150.000 | 1.200.000 | 5,42%                       | 5,67%                       | 5,92%                       | 6,17%                       | 6,42%                       | 6,67%                       | 6,92%                       | 7,17%                       | 7,42%                       | 7,67%                       |
| De 1.200.001 a 1.250.000                      | 1.200.000 | 1.250.000 | 5,45%                       | 5,70%                       | 5,95%                       | 6,20%                       | 6,45%                       | 6,70%                       | 6,95%                       | 7,20%                       | 7,45%                       | 7,70%                       |
| De 1.250.001 a 1.300.000                      | 1.250.000 | 1.300.000 | 5,46%                       | 5,72%                       | 5,98%                       | 6,23%                       | 6,48%                       | 6,73%                       | 6,98%                       | 7,23%                       | 7,48%                       | 7,73%                       |
| De 1.300.001 a 1.350.000                      | 1.300.000 | 1.350.000 | 5,46%                       | 5,72%                       | 5,98%                       | 6,24%                       | 6,50%                       | 6,76%                       | 7,01%                       | 7,26%                       | 7,51%                       | 7,76%                       |
| De 1.350.001 a 1.400.000                      | 1.350.000 | 1.400.000 | 5,46%                       | 5,72%                       | 5,98%                       | 6,24%                       | 6,50%                       | 6,76%                       | 7,02%                       | 7,28%                       | 7,54%                       | 7,79%                       |
| De 1.400.001 a 1.450.000                      | 1.400.000 | 1.450.000 | 5,46%                       | 5,72%                       | 5,98%                       | 6,24%                       | 6,50%                       | 6,76%                       | 7,02%                       | 7,28%                       | 7,54%                       | 7,80%                       |
| De 1.450.001 a 1.500.000                      | 1.450.000 | 1.500.000 | 5,46%                       | 5,72%                       | 5,98%                       | 6,24%                       | 6,50%                       | 6,76%                       | 7,02%                       | 7,28%                       | 7,54%                       | 7,80%                       |
| De 1.500.001 a 1.550.000                      | 1.500.000 | 1.550.000 | 5,49%                       | 5,75%                       | 6,01%                       | 6,27%                       | 6,53%                       | 6,79%                       | 7,05%                       | 7,31%                       | 7,57%                       | 7,83%                       |
| De 1.550.001 a 1.600.000                      | 1.550.000 | 1.600.000 | 5,52%                       | 5,78%                       | 6,04%                       | 6,30%                       | 6,56%                       | 6,82%                       | 7,08%                       | 7,34%                       | 7,60%                       | 7,86%                       |
| De 1.600.001 a 1.650.000                      | 1.600.000 | 1.650.000 | 5,55%                       | 5,81%                       | 6,07%                       | 6,33%                       | 6,59%                       | 6,85%                       | 7,11%                       | 7,37%                       | 7,63%                       | 7,89%                       |
| De 1.650.001 a 1.700.000                      | 1.650.000 | 1.700.000 | 5,58%                       | 5,84%                       | 6,10%                       | 6,36%                       | 6,62%                       | 6,88%                       | 7,14%                       | 7,40%                       | 7,66%                       | 7,92%                       |
| De 1.700.001 a 1.750.000                      | 1.700.000 | 1.750.000 | 5,60%                       | 5,86%                       | 6,12%                       | 6,38%                       | 6,64%                       | 6,90%                       | 7,16%                       | 7,42%                       | 7,68%                       | 7,94%                       |
| De 1.750.001 a 1.800.000                      | 1.750.000 | 1.800.000 | 5,63%                       | 5,89%                       | 6,15%                       | 6,41%                       | 6,67%                       | 6,93%                       | 7,19%                       | 7,45%                       | 7,71%                       | 7,97%                       |
| De 1.800.001 a 1.850.000                      | 1.800.000 | 1.850.000 | 5,65%                       | 5,91%                       | 6,17%                       | 6,43%                       | 6,69%                       | 6,95%                       | 7,21%                       | 7,47%                       | 7,73%                       | 7,99%                       |
| De 1.850.001 a 1.900.000                      | 1.850.000 | 1.900.000 | 5,67%                       | 5,93%                       | 6,19%                       | 6,45%                       | 6,71%                       | 6,97%                       | 7,23%                       | 7,49%                       | 7,75%                       | 8,01%                       |
| De 1.900.001 a 1.950.000                      | 1.900.000 | 1.950.000 | 5,67%                       | 5,94%                       | 6,21%                       | 6,47%                       | 6,73%                       | 6,99%                       | 7,25%                       | 7,51%                       | 7,77%                       | 8,03%                       |
| De 1.950.001 a 2.000.000                      | 1.950.000 | 2.000.000 | 5,67%                       | 5,94%                       | 6,21%                       | 6,48%                       | 6,75%                       | 7,01%                       | 7,27%                       | 7,53%                       | 7,79%                       | 8,05%                       |
| De 2.000.001 a 2.050.000                      | 2.000.000 | 2.050.000 | 5,69%                       | 5,96%                       | 6,23%                       | 6,50%                       | 6,77%                       | 7,04%                       | 7,31%                       | 7,57%                       | 7,83%                       | 7,91%                       |
| De 2.050.001 a 2.100.000                      | 2.050.000 | 2.100.000 | 5,72%                       | 5,99%                       | 6,26%                       | 6,53%                       | 6,80%                       | 7,07%                       | 7,34%                       | 7,61%                       | 7,77%                       | 7,78%                       |
| De 2.100.001 a 2.150.000                      | 2.100.000 | 2.150.000 | 5,74%                       | 6,01%                       | 6,28%                       | 6,55%                       | 6,82%                       | 7,09%                       | 7,36%                       | 7,61%                       | 7,63%                       | 7,65%                       |
| De 2.150.001 a 2.200.000                      | 2.150.000 | 2.200.000 | 5,76%                       | 6,03%                       | 6,30%                       | 6,57%                       | 6,84%                       | 7,11%                       | 7,38%                       | 7,67%                       | 7,49%                       | 7,51%                       |
| De 2.200.001 a 2.250.000                      | 2.200.000 | 2.250.000 | 5,78%                       | 6,05%                       | 6,32%                       | 6,59%                       | 6,86%                       | 7,13%                       | 7,32%                       | 7,34%                       | 7,36%                       | 7,38%                       |
| De 2.250.001 a 2.300.000                      | 2.250.000 | 2.300.000 | 5,80%                       | 6,07%                       | 6,34%                       | 6,61%                       | 6,88%                       | 7,15%                       | 7,19%                       | 7,21%                       | 7,23%                       | 7,25%                       |
| De 2.300.001 a 2.350.000                      | 2.300.000 | 2.350.000 | 5,82%                       | 6,09%                       | 6,36%                       | 6,63%                       | 6,90%                       | 7,05%                       | 7,07%                       | 7,09%                       | 7,11%                       | 7,13%                       |
| De 2.350.001 a 2.400.000                      | 2.350.000 | 2.400.000 | 5,84%                       | 6,11%                       | 6,38%                       | 6,65%                       | 6,92%                       | 6,94%                       | 6,96%                       | 6,98%                       | 7,00%                       | 7,02%                       |
| De 2.400.001 a 2.450.000                      | 2.400.000 | 2.450.000 | 5,85%                       | 6,12%                       | 6,39%                       | 6,66%                       | 6,81%                       | 6,83%                       | 6,85%                       | 6,87%                       | 6,89%                       | 6,91%                       |
| De 2.450.001 a 2.500.000                      | 2.450.000 | 2.500.000 | 5,87%                       | 6,14%                       | 6,41%                       | 6,68%                       | 6,70%                       | 6,72%                       | 6,74%                       | 6,76%                       | 6,78%                       | 6,80%                       |
| De 2.500.001 a 2.550.000                      | 2.500.000 | 2.550.000 | 5,92%                       | 6,19%                       | 6,46%                       | 6,62%                       | 6,64%                       | 6,66%                       | 6,68%                       | 6,70%                       | 6,72%                       | 6,74%                       |
| De 2.550.001 a 2.600.000                      | 2.550.000 | 2.600.000 | 5,96%                       | 6,24%                       | 6,52%                       | 6,56%                       | 6,58%                       | 6,60%                       | 6,62%                       | 6,64%                       | 6,66%                       | 6,68%                       |
| De 2.600.001 a 2.650.000                      | 2.600.000 | 2.650.000 | 5,99%                       | 6,27%                       | 6,46%                       | 6,49%                       | 6,52%                       | 6,54%                       | 6,56%                       | 6,58%                       | 6,60%                       | 6,62%                       |
| De 2.650.001 a 2.700.000                      | 2.650.000 | 2.700.000 | 6,03%                       | 6,31%                       | 6,39%                       | 6,42%                       | 6,45%                       | 6,48%                       | 6,50%                       | 6,52%                       | 6,54%                       | 6,56%                       |
| De 2.700.001 a 2.750.000                      | 2.700.000 | 2.750.000 | 6,06%                       | 6,30%                       | 6,33%                       | 6,36%                       | 6,39%                       | 6,42%                       | 6,45%                       | 6,47%                       | 6,49%                       | 6,51%                       |
| De 2.750.001 a 2.800.000                      | 2.750.000 | 2.800.000 | 6,09%                       | 6,23%                       | 6,26%                       | 6,29%                       | 6,32%                       | 6,35%                       | 6,38%                       | 6,41%                       | 6,44%                       | 6,46%                       |
| De 2.800.001 a 2.850.000                      | 2.800.000 | 2.850.000 | 6,13%                       | 6,17%                       | 6,20%                       | 6,23%                       | 6,26%                       | 6,29%                       | 6,32%                       | 6,35%                       | 6,38%                       | 6,41%                       |
| De 2.850.001 a 2.900.000                      | 2.850.000 | 2.900.000 | 6,08%                       | 6,11%                       | 6,14%                       | 6,17%                       | 6,20%                       | 6,23%                       | 6,26%                       | 6,29%                       | 6,32%                       | 6,35%                       |
| De 2.900.001 a 2.950.000                      | 2.900.000 | 2.950.000 | 6,02%                       | 6,05%                       | 6,08%                       | 6,11%                       | 6,14%                       | 6,17%                       | 6,20%                       | 6,23%                       | 6,26%                       | 6,29%                       |
| De 2.950.001 a 3.000.000                      | 2.950.000 | 3.000.000 | 5,96%                       | 5,99%                       | 6,02%                       | 6,05%                       | 6,08%                       | 6,11%                       | 6,14%                       | 6,17%                       | 6,20%                       | 6,23%                       |
| De 3.000.001 a 3.050.000                      | 3.000.000 | 3.050.000 | 5,94%                       | 5,97%                       | 6,00%                       | 6,03%                       | 6,06%                       | 6,09%                       | 6,12%                       | 6,15%                       | 6,18%                       | 6,21%                       |
| De 3.050.001 a 3.100.000                      | 3.050.000 | 3.100.000 | 5,92%                       | 5,95%                       | 5,98%                       | 6,01%                       | 6,04%                       | 6,07%                       | 6,10%                       | 6,13%                       | 6,16%                       | 6,19%                       |
| De 3.100.001 a 3.150.000                      | 3.100.000 | 3.150.000 | 5,90%                       | 5,93%                       | 5,96%                       | 5,99%                       | 6,02%                       | 6,05%                       | 6,08%                       | 6,11%                       | 6,14%                       | 6,17%                       |
| De 3.150.001 a 3.200.000                      | 3.150.000 | 3.200.000 | 5,86%                       | 5,91%                       | 5,94%                       | 5,97%                       | 6,00%                       | 6,03%                       | 6,06%                       | 6,09%                       | 6,12%                       | 6,15%                       |
| De 3.200.001 a 3.250.000                      | 3.200.000 | 3.250.000 | 5,82%                       | 5,87%                       | 5,92%                       | 5,95%                       | 5,98%                       | 6,01%                       | 6,04%                       | 6,07%                       | 6,10%                       | 6,13%                       |
| De 3.250.001 a 3.300.000                      | 3.250.000 | 3.300.000 | 5,78%                       | 5,83%                       | 5,88%                       | 5,93%                       | 5,96%                       | 5,99%                       | 6,02%                       | 6,05%                       | 6,08%                       | 6,11%                       |
| De 3.300.001 a 3.350.000                      | 3.300.000 | 3.350.000 | 5,74%                       | 5,79%                       | 5,84%                       | 5,89%                       | 5,94%                       | 5,97%                       | 6,00%                       | 6,03%                       | 6,06%                       | 6,09%                       |
| De 3.350.001 a 3.400.000                      | 3.350.000 | 3.400.000 | 5,70%                       | 5,75%                       | 5,80%                       | 5,85%                       | 5,90%                       | 5,95%                       | 5,99%                       | 6,02%                       | 6,05%                       | 6,07%                       |
| De 3.400.001 a 3.450.000                      | 3.400.000 | 3.450.000 | 5,66%                       | 5,71%                       | 5,76%                       | 5,81%                       | 5,86%                       | 5,91%                       | 5,96%                       | 6,00%                       | 6,03%                       | 6,05%                       |
| De 3.450.001 a 3.500.000                      | 3.450.000 | 3.500.000 | 5,62%                       | 5,67%                       | 5,72%                       | 5,77%                       | 5,82%                       | 5,87%                       | 5,92%                       | 5,97%                       | 6,01%                       | 6,03%                       |
| De 3.500.001 a 3.550.000                      | 3.500.000 | 3.550.000 | 5,61%                       | 5,66%                       | 5,71%                       | 5,76%                       | 5,81%                       | 5,86%                       | 5,91%                       | 5,96%                       | 6,01%                       | 6,04%                       |
| De 3.550.001 a 3.600.000                      | 3.550.000 | 3.600.000 | 5,61%                       | 5,66%                       | 5,71%                       | 5,76%                       | 5,81%                       | 5,86%                       | 5,91%                       | 5,95%                       | 5,99%                       | 6,03%                       |
| De 3.600.001 a 3.650.000                      | 3.600.000 | 3.650.000 | 5,60%                       | 5,65%                       | 5,70%                       | 5,75%                       | 5,80%                       | 5,85%                       | 5,90%                       | 5,94%                       | 5,98%                       | 6,02%                       |
| De 3.650.001 a 3.700.000                      | 3.650.000 | 3.700.000 | 5,59%                       | 5,64%                       | 5,69%                       | 5,74%                       | 5,79%                       | 5,84%                       | 5,89%                       | 5,93%                       | 5,97%                       | 6,01%                       |
| De 3.700.001 a 3.750.000                      | 3.700.000 | 3.750.000 | 5,58%                       | 5,63%                       | 5,68%                       | 5,73%                       | 5,78%                       | 5,83%                       | 5,88%                       | 5,92%                       | 5,96%                       | 6,00%                       |
| De 3.750.001 a 3.800.000                      | 3.750.000 | 3.800.000 | 5,58%                       | 5,63%                       | 5,68%                       | 5,73%                       | 5,78%                       | 5,83%                       | 5,87%                       | 5,91%                       | 5,95%                       | 5,99%                       |
| De 3.800.001 a 3.850.000                      | 3.800.000 | 3.850.000 | 5,55%                       | 5,62%                       | 5,67%                       | 5,72%                       | 5,77%                       | 5,82%                       | 5,86%                       | 5,90%                       | 5,94%                       | 5,98%                       |
| De 3.850.001 a 3.900.000                      | 3.850.000 | 3.900.000 | 5,52%                       | 5,59%                       | 5,66%                       | 5,71%                       | 5,76%                       | 5,81%                       | 5,85%                       | 5,89%                       | 5,93%                       | 5,97%                       |
| De 3.900.001 a 3.950.000                      | 3.900.000 | 3.950.000 | 5,50%                       | 5,57%                       | 5,64%                       | 5,71%                       | 5,76%                       | 5,80%                       | 5,84%                       | 5,88%                       | 5,92%                       | 5,96%                       |
| De 3.950.001 a 4.000.000                      | 3.950.000 | 4.000.000 | 5,47%                       | 5,54%                       | 5,61%                       | 5,68%                       | 5,75%                       | 5,79%                       | 5,83%                       | 5,87%                       | 5,91%                       | 5,95%                       |
| De 4.000.001 a 4.050.000                      | 4.000.000 | 4.050.000 | 5,46%                       | 5,53%                       | 5,60%                       | 5,67%                       | 5,74%                       | 5,79%                       | 5,83%                       | 5,87%                       | 5,91%                       | 5,95%                       |
| De 4.050.001 a 4.100.000                      | 4.050.000 | 4.100.000 | 5,45%                       | 5,52%                       | 5,59%                       | 5,66%                       | 5,72%                       | 5,78%                       | 5,84%                       | 5,88%                       | 5,92%                       | 5,96%                       |
| De 4.100.001 a 4.150.000                      | 4.100.000 | 4.150.000 | 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 23.200 pts. se aplicará, cuando proceda, la deducción por matrimonio.

TABLA PARA EL CALCULO DE LA DEDUCCION VARIABLE DEL I.R.P.F. CORRESPONDIENTE AL PERIODO IMPOSITIVO 1988

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

Nota: cuando la cuantía correspondiente sea inferior a 23.200 pts. se aplicará, cuando proceda, la deducción por matrimonio.

TABLA PARA EL CALCULO DE LA DEDUCCION VARIABLE DEL I.R.P.F. CORRESPONDIENTE AL PERIODO IMPOSITIVO 1988

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<br>40,01%<br>a<br>41,00% | De<br>41,01%<br>a<br>42,00% | De<br>42,01%<br>a<br>43,00% | De<br>43,01%<br>a<br>44,00% | De<br>44,01%<br>a<br>45,00% | De<br>45,01%<br>a<br>46,00% | De<br>46,01%<br>a<br>47,00% | De<br>47,01%<br>a<br>48,00% | De<br>48,01%<br>a<br>49,00% | De<br>49,01%<br>a<br>50,00% |
|-----------------------------------------------|-------------|--|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| Hasta                                         | 650.000     |  | 1,92%                       | 1,92%                       | 1,92%                       | 1,92%                       | 1,92%                       | 1,92%                       | 1,92%                       | 1,92%                       | 1,92%                       | 1,92%                       |
| De 650.001                                    | a 700.000   |  | 3,57%                       | 3,57%                       | 3,57%                       | 3,57%                       | 3,57%                       | 3,57%                       | 3,57%                       | 3,57%                       | 3,57%                       | 3,57%                       |
| De 700.001                                    | a 750.000   |  | 5,00%                       | 5,00%                       | 5,00%                       | 5,00%                       | 5,00%                       | 5,00%                       | 5,00%                       | 5,00%                       | 5,00%                       | 5,00%                       |
| De 750.001                                    | a 800.000   |  | 6,25%                       | 6,25%                       | 6,25%                       | 6,25%                       | 6,25%                       | 6,25%                       | 6,25%                       | 6,25%                       | 6,25%                       | 6,25%                       |
| De 800.001                                    | a 850.000   |  | 7,35%                       | 7,35%                       | 7,35%                       | 7,35%                       | 7,35%                       | 7,35%                       | 7,35%                       | 7,35%                       | 7,35%                       | 7,35%                       |
| De 850.001                                    | a 900.000   |  | 8,33%                       | 8,33%                       | 8,33%                       | 8,33%                       | 8,33%                       | 8,33%                       | 8,33%                       | 8,33%                       | 8,33%                       | 8,33%                       |
| De 900.001                                    | a 950.000   |  | 9,21%                       | 9,21%                       | 9,21%                       | 9,21%                       | 9,21%                       | 9,21%                       | 9,21%                       | 9,21%                       | 9,21%                       | 9,21%                       |
| De 950.001                                    | a 1.000.000 |  | 10,00%                      | 10,00%                      | 10,00%                      | 10,00%                      | 10,00%                      | 10,00%                      | 10,00%                      | 10,00%                      | 10,00%                      | 10,00%                      |
| De 1.000.001                                  | a 1.050.000 |  | 10,30%                      | 10,55%                      | 10,76%                      | 10,76%                      | 10,76%                      | 10,76%                      | 10,76%                      | 10,76%                      | 10,76%                      | 10,76%                      |
| De 1.050.001                                  | a 1.100.000 |  | 10,34%                      | 10,59%                      | 10,84%                      | 11,09%                      | 11,34%                      | 11,45%                      | 11,45%                      | 11,45%                      | 11,45%                      | 11,45%                      |
| De 1.100.001                                  | a 1.150.000 |  | 10,38%                      | 10,63%                      | 10,88%                      | 11,13%                      | 11,38%                      | 11,63%                      | 11,88%                      | 12,09%                      | 12,09%                      | 12,09%                      |
| De 1.150.001                                  | a 1.200.000 |  | 10,42%                      | 10,67%                      | 10,92%                      | 11,17%                      | 11,42%                      | 11,67%                      | 11,92%                      | 12,17%                      | 12,42%                      | 12,67%                      |
| De 1.200.001                                  | a 1.250.000 |  | 10,45%                      | 10,70%                      | 10,95%                      | 11,20%                      | 11,45%                      | 11,70%                      | 11,95%                      | 12,20%                      | 12,20%                      | 12,20%                      |
| De 1.250.001                                  | a 1.300.000 |  | 10,48%                      | 10,73%                      | 10,98%                      | 11,23%                      | 11,48%                      | 11,73%                      | 11,77%                      | 11,77%                      | 11,77%                      | 11,77%                      |
| De 1.300.001                                  | a 1.350.000 |  | 10,51%                      | 10,76%                      | 11,01%                      | 11,26%                      | 11,37%                      | 11,37%                      | 11,37%                      | 11,37%                      | 11,37%                      | 11,37%                      |
| De 1.350.001                                  | a 1.400.000 |  | 10,54%                      | 10,79%                      | 11,00%                      | 11,00%                      | 11,00%                      | 11,00%                      | 11,00%                      | 11,00%                      | 11,00%                      | 11,00%                      |
| De 1.400.001                                  | a 1.450.000 |  | 10,56%                      | 10,66%                      | 10,66%                      | 10,66%                      | 10,66%                      | 10,66%                      | 10,66%                      | 10,66%                      | 10,66%                      | 10,66%                      |
| De 1.450.001                                  | a 1.500.000 |  | 10,33%                      | 10,33%                      | 10,33%                      | 10,33%                      | 10,33%                      | 10,33%                      | 10,33%                      | 10,33%                      | 10,33%                      | 10,33%                      |
| De 1.500.001                                  | a 1.550.000 |  | 10,06%                      | 10,06%                      | 10,06%                      | 10,06%                      | 10,06%                      | 10,06%                      | 10,06%                      | 10,06%                      | 10,06%                      | 10,06%                      |
| De 1.550.001                                  | a 1.600.000 |  | 9,81%                       | 9,81%                       | 9,81%                       | 9,81%                       | 9,81%                       | 9,81%                       | 9,81%                       | 9,81%                       | 9,81%                       | 9,81%                       |
| De 1.600.001                                  | a 1.650.000 |  | 9,58%                       | 9,58%                       | 9,58%                       | 9,58%                       | 9,58%                       | 9,58%                       | 9,58%                       | 9,58%                       | 9,58%                       | 9,58%                       |
| De 1.650.001                                  | a 1.700.000 |  | 9,35%                       | 9,35%                       | 9,35%                       | 9,35%                       | 9,35%                       | 9,35%                       | 9,35%                       | 9,35%                       | 9,35%                       | 9,35%                       |
| De 1.700.001                                  | a 1.750.000 |  | 9,12%                       | 9,13%                       | 9,14%                       | 9,14%                       | 9,14%                       | 9,14%                       | 9,14%                       | 9,14%                       | 9,14%                       | 9,14%                       |
| De 1.750.001                                  | a 1.800.000 |  | 8,91%                       | 8,92%                       | 8,93%                       | 8,94%                       | 8,94%                       | 8,94%                       | 8,94%                       | 8,94%                       | 8,94%                       | 8,94%                       |
| De 1.800.001                                  | a 1.850.000 |  | 8,71%                       | 8,72%                       | 8,73%                       | 8,74%                       | 8,75%                       | 8,76%                       | 8,76%                       | 8,76%                       | 8,76%                       | 8,76%                       |
| De 1.850.001                                  | a 1.900.000 |  | 8,52%                       | 8,53%                       | 8,54%                       | 8,55%                       | 8,56%                       | 8,57%                       | 8,58%                       | 8,58%                       | 8,58%                       | 8,58%                       |
| De 1.900.001                                  | a 1.950.000 |  | 8,33%                       | 8,34%                       | 8,35%                       | 8,36%                       | 8,37%                       | 8,38%                       | 8,39%                       | 8,40%                       | 8,41%                       | 8,41%                       |
| De 1.950.001                                  | a 2.000.000 |  | 8,16%                       | 8,17%                       | 8,18%                       | 8,19%                       | 8,20%                       | 8,21%                       | 8,22%                       | 8,23%                       | 8,24%                       | 8,25%                       |
| De 2.000.001                                  | a 2.050.000 |  | 8,02%                       | 8,03%                       | 8,04%                       | 8,05%                       | 8,06%                       | 8,07%                       | 8,08%                       | 8,09%                       | 8,10%                       | 8,10%                       |
| De 2.050.001                                  | a 2.100.000 |  | 7,89%                       | 7,90%                       | 7,91%                       | 7,92%                       | 7,93%                       | 7,94%                       | 7,95%                       | 7,95%                       | 7,95%                       | 7,95%                       |
| De 2.100.001                                  | a 2.150.000 |  | 7,76%                       | 7,77%                       | 7,78%                       | 7,79%                       | 7,80%                       | 7,81%                       | 7,81%                       | 7,81%                       | 7,81%                       | 7,81%                       |
| De 2.150.001                                  | a 2.200.000 |  | 7,64%                       | 7,65%                       | 7,66%                       | 7,67%                       | 7,68%                       | 7,68%                       | 7,68%                       | 7,68%                       | 7,68%                       | 7,68%                       |
| De 2.200.001                                  | a 2.250.000 |  | 7,52%                       | 7,53%                       | 7,54%                       | 7,55%                       | 7,56%                       | 7,56%                       | 7,56%                       | 7,56%                       | 7,56%                       | 7,56%                       |
| De 2.250.001                                  | a 2.300.000 |  | 7,41%                       | 7,42%                       | 7,43%                       | 7,43%                       | 7,43%                       | 7,43%                       | 7,43%                       | 7,43%                       | 7,43%                       | 7,43%                       |
| De 2.300.001                                  | a 2.350.000 |  | 7,30%                       | 7,31%                       | 7,32%                       | 7,32%                       | 7,32%                       | 7,32%                       | 7,32%                       | 7,32%                       | 7,32%                       | 7,32%                       |
| De 2.350.001                                  | a 2.400.000 |  | 7,20%                       | 7,21%                       | 7,21%                       | 7,21%                       | 7,21%                       | 7,21%                       | 7,21%                       | 7,21%                       | 7,21%                       | 7,21%                       |
| De 2.400.001                                  | a 2.450.000 |  | 7,10%                       | 7,10%                       | 7,10%                       | 7,10%                       | 7,10%                       | 7,10%                       | 7,10%                       | 7,10%                       | 7,10%                       | 7,10%                       |
| De 2.450.001                                  | a 2.500.000 |  | 7,00%                       | 7,00%                       | 7,00%                       | 7,00%                       | 7,00%                       | 7,00%                       | 7,00%                       | 7,00%                       | 7,00%                       | 7,00%                       |
| De 2.500.001                                  | a 2.550.000 |  | 6,94%                       | 6,94%                       | 6,94%                       | 6,94%                       | 6,94%                       | 6,94%                       | 6,94%                       | 6,94%                       | 6,94%                       | 6,94%                       |
| De 2.550.001                                  | a 2.600.000 |  | 6,87%                       | 6,88%                       | 6,88%                       | 6,88%                       | 6,88%                       | 6,88%                       | 6,88%                       | 6,88%                       | 6,88%                       | 6,88%                       |
| De 2.600.001                                  | a 2.650.000 |  | 6,81%                       | 6,82%                       | 6,83%                       | 6,83%                       | 6,83%                       | 6,83%                       | 6,83%                       | 6,83%                       | 6,83%                       | 6,83%                       |
| De 2.650.001                                  | a 2.700.000 |  | 6,74%                       | 6,75%                       | 6,76%                       | 6,77%                       | 6,78%                       | 6,78%                       | 6,78%                       | 6,78%                       | 6,78%                       | 6,78%                       |
| De 2.700.001                                  | a 2.750.000 |  | 6,68%                       | 6,69%                       | 6,70%                       | 6,71%                       | 6,72%                       | 6,73%                       | 6,73%                       | 6,73%                       | 6,73%                       | 6,73%                       |
| De 2.750.001                                  | a 2.800.000 |  | 6,62%                       | 6,63%                       | 6,64%                       | 6,65%                       | 6,66%                       | 6,67%                       | 6,68%                       | 6,68%                       | 6,68%                       | 6,68%                       |
| De 2.800.001                                  | a 2.850.000 |  | 6,57%                       | 6,58%                       | 6,59%                       | 6,60%                       | 6,61%                       | 6,62%                       | 6,63%                       | 6,63%                       | 6,63%                       | 6,63%                       |
| De 2.850.001                                  | a 2.900.000 |  | 6,51%                       | 6,52%                       | 6,53%                       | 6,54%                       | 6,55%                       | 6,56%                       | 6,57%                       | 6,58%                       | 6,59%                       | 6,59%                       |
| De 2.900.001                                  | a 2.950.000 |  | 6,46%                       | 6,47%                       | 6,48%                       | 6,49%                       | 6,50%                       | 6,51%                       | 6,52%                       | 6,53%                       | 6,54%                       | 6,54%                       |
| De 2.950.001                                  | a 3.000.000 |  | 6,41%                       | 6,42%                       | 6,43%                       | 6,44%                       | 6,45%                       | 6,46%                       | 6,47%                       | 6,48%                       | 6,49%                       | 6,50%                       |
| De 3.000.001                                  | a 3.050.000 |  | 6,39%                       | 6,40%                       | 6,41%                       | 6,42%                       | 6,43%                       | 6,44%                       | 6,45%                       | 6,46%                       | 6,47%                       | 6,48%                       |
| De 3.050.001                                  | a 3.100.000 |  | 6,38%                       | 6,39%                       | 6,40%                       | 6,41%                       | 6,42%                       | 6,43%                       | 6,44%                       | 6,45%                       | 6,45%                       | 6,45%                       |
| De 3.100.001                                  | a 3.150.000 |  | 6,36%                       | 6,37%                       | 6,38%                       | 6,39%                       | 6,40%                       | 6,41%                       | 6,42%                       | 6,43%                       | 6,43%                       | 6,43%                       |
| De 3.150.001                                  | a 3.200.000 |  | 6,35%                       | 6,36%                       | 6,37%                       | 6,38%                       | 6,39%                       | 6,40%                       | 6,41%                       | 6,41%                       | 6,41%                       | 6,41%                       |
| De 3.200.001                                  | a 3.250.000 |  | 6,33%                       | 6,34%                       | 6,35%                       | 6,36%                       | 6,37%                       | 6,38%                       | 6,38%                       | 6,38%                       | 6,38%                       | 6,38%                       |
| De 3.250.001                                  | a 3.300.000 |  | 6,32%                       | 6,33%                       | 6,34%                       | 6,35%                       | 6,36%                       | 6,36%                       | 6,36%                       | 6,36%                       | 6,36%                       | 6,36%                       |
| De 3.300.001                                  | a 3.350.000 |  | 6,31%                       | 6,32%                       | 6,33%                       | 6,34%                       | 6,34%                       | 6,34%                       | 6,34%                       | 6,34%                       | 6,34%                       | 6,34%                       |
| De 3.350.001                                  | a 3.400.000 |  | 6,29%                       | 6,30%                       | 6,31%                       | 6,32%                       | 6,32%                       | 6,32%                       | 6,32%                       | 6,32%                       | 6,32%                       | 6,32%                       |
| De 3.400.001                                  | a 3.450.000 |  | 6,27%                       | 6,29%                       | 6,30%                       | 6,30%                       | 6,30%                       | 6,30%                       | 6,30%                       | 6,30%                       | 6,30%                       | 6,30%                       |
| De 3.450.001                                  | a 3.500.000 |  | 6,25%                       | 6,27%                       | 6,29%                       | 6,29%                       | 6,29%                       | 6,29%                       | 6,29%                       | 6,29%                       | 6,29%                       | 6,29%                       |
| De 3.500.001                                  | a 3.550.000 |  | 6,26%                       | 6,28%                       | 6,29%                       | 6,30%                       | 6,30%                       | 6,30%                       | 6,30%                       | 6,30%                       | 6,30%                       | 6,30%                       |
| De 3.550.001                                  | a 3.600.000 |  | 6,26%                       | 6,28%                       | 6,29%                       | 6,30%                       | 6,31%                       | 6,31%                       | 6,31%                       | 6,31%                       | 6,31%                       | 6,31%                       |
| De 3.600.001                                  | a 3.650.000 |  | 6,27%                       | 6,28%                       | 6,29%                       | 6,30%                       | 6,31%                       | 6,32%                       | 6,32%                       | 6,32%                       | 6,32%                       | 6,32%                       |
| De 3.650.001                                  | a 3.700.000 |  | 6,27%                       | 6,28%                       | 6,29%                       | 6,30%                       | 6,31%                       | 6,32%                       | 6,32%                       | 6,32%                       | 6,32%                       | 6,32%                       |
| De 3.700.001                                  | a 3.750.000 |  | 6,28%                       | 6,29%                       | 6,30%                       | 6,31%                       | 6,32%                       | 6,33%                       | 6,33%                       | 6,33%                       | 6,33%                       | 6,33%                       |
| De 3.750.001                                  | a 3.800.000 |  | 6,28%                       | 6,29%                       | 6,30%                       | 6,31%                       | 6,32%                       | 6,33%                       | 6,34%                       | 6,34%                       | 6,34%                       | 6,34%                       |
| De 3.800.001                                  | a 3.850.000 |  | 6,28%                       | 6,29%                       | 6,30%                       | 6,31%                       | 6,32%                       | 6,33%                       | 6,34%                       | 6,35%                       | 6,35%                       | 6,35%                       |
| De 3.850.001                                  | a 3.900.000 |  | 6,28%                       | 6,29%                       | 6,30%                       | 6,31%                       | 6,32%                       | 6,33%                       | 6,34%                       | 6,35%                       | 6,36%                       | 6,36%                       |
| De 3.900.001                                  | a 3.950.000 |  | 6,28%                       | 6,29%                       | 6,30%                       | 6,31%                       | 6,32%                       | 6,33%                       | 6,34%                       | 6,35%                       | 6,36%                       | 6,37%                       |
| De 3.950.001                                  | a 4.000.000 |  | 6,28%                       | 6,30%                       | 6,30%                       | 6,32%                       | 6,33%                       | 6,34%                       | 6,35%                       | 6,37%                       | 6,38%                       | 6,38%                       |
| De 4.000.001                                  | a 4.050.000 |  | 6,30%                       | 6,31%                       | 6,32%                       | 6,33%                       | 6,34%                       | 6,35%                       | 6,36%                       | 6,37%                       | 6,38%                       | 6,38%                       |
| De 4.050.001                                  | a 4.100.000 |  | 6,31%                       | 6,32%                       | 6,33%                       | 6,34%                       | 6,35%                       | 6,36%                       | 6,37%                       | 6,38%                       | 6,39%                       | 6,39%                       |
| De 4.100.001                                  | a 4.150.000 |  | 6,32%                       | 6,33%                       | 6,34%                       | 6,35%                       | 6,36%                       | 6,37%                       | 6,38%                       | 6,39%                       | 6,39%                       | 6,39%                       |

Nota: cuando la cuantía correspondiente sea inferior a 23.200 pts. se aplicará, cuando proceda, la deducción por matrimonio.

TABLA PARA EL CALCULO DE LA DEDUCCION VARIABLE DEL I.R.P.F. CORRESPONDIENTE AL PERIODO IMPOSITIVO 1988

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

Nota: cuando la cuantía correspondiente sea inferior a 23.200 pts. se aplicará, cuando proceda, la deducción por matrimonio.

TABLA PARA EL CALCULO DE LA DEDUCCION VARIABLE DEL I.R.P.F. CORRESPONDIENTE AL PERIODO IMPOSITIVO 1988

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

Nota: cuando la cuantía correspondiente sea inferior a 23.200 pts. se aplicará, cuando proceda, la deducción por matrimonio.

TABLA PARA EL CALCULO DE LA DEDUCCION VARIABLE DEL I.R.P.F. CORRESPONDIENTE AL PERIODO IMPOSITIVO 1988

|                                               |   |           | 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% |
| De 4.150.001 a 4.200.000                      | a | 4.200.000 | 5,43%                                                                                                                                         | 5,49%              | 5,56%              | 5,63%              | 5,69%              | 5,75%              | 5,81%              | 5,87%              | 5,92%              | 5,96%              |
| De 4.200.001 a 4.250.000                      | a | 4.250.000 | 5,41%                                                                                                                                         | 5,48%              | 5,55%              | 5,62%              | 5,68%              | 5,74%              | 5,80%              | 5,85%              | 5,91%              | 5,96%              |
| De 4.250.001 a 4.300.000                      | a | 4.300.000 | 5,40%                                                                                                                                         | 5,47%              | 5,54%              | 5,60%              | 5,66%              | 5,72%              | 5,78%              | 5,84%              | 5,90%              | 5,96%              |
| De 4.300.001 a 4.350.000                      | a | 4.350.000 | 5,39%                                                                                                                                         | 5,46%              | 5,53%              | 5,59%              | 5,65%              | 5,71%              | 5,77%              | 5,83%              | 5,88%              | 5,94%              |
| De 4.350.001 a 4.400.000                      | a | 4.400.000 | 5,38%                                                                                                                                         | 5,45%              | 5,52%              | 5,57%              | 5,63%              | 5,69%              | 5,75%              | 5,81%              | 5,87%              | 5,93%              |
| De 4.400.001 a 4.450.000                      | a | 4.450.000 | 5,36%                                                                                                                                         | 5,44%              | 5,50%              | 5,56%              | 5,62%              | 5,68%              | 5,74%              | 5,80%              | 5,86%              | 5,91%              |
| De 4.450.001 a 4.500.000                      | a | 4.500.000 | 5,33%                                                                                                                                         | 5,42%              | 5,49%              | 5,55%              | 5,61%              | 5,66%              | 5,72%              | 5,78%              | 5,84%              | 5,90%              |
| De 4.500.001 a 4.550.000                      | a | 4.550.000 | 5,33%                                                                                                                                         | 5,42%              | 5,50%              | 5,56%              | 5,62%              | 5,68%              | 5,74%              | 5,79%              | 5,85%              | 5,91%              |
| De 4.550.001 a 4.600.000                      | a | 4.600.000 | 5,33%                                                                                                                                         | 5,42%              | 5,50%              | 5,57%              | 5,63%              | 5,69%              | 5,75%              | 5,81%              | 5,86%              | 5,92%              |
| De 4.600.001 a 4.650.000                      | a | 4.650.000 | 5,33%                                                                                                                                         | 5,41%              | 5,49%              | 5,57%              | 5,64%              | 5,70%              | 5,76%              | 5,82%              | 5,88%              | 5,93%              |
| De 4.650.001 a 4.700.000                      | a | 4.700.000 | 5,33%                                                                                                                                         | 5,41%              | 5,49%              | 5,56%              | 5,64%              | 5,71%              | 5,77%              | 5,83%              | 5,89%              | 5,94%              |
| De 4.700.001 a 4.750.000                      | a | 4.750.000 | 5,33%                                                                                                                                         | 5,41%              | 5,48%              | 5,56%              | 5,64%              | 5,72%              | 5,78%              | 5,84%              | 5,90%              | 5,95%              |
| De 4.750.001 a 4.800.000                      | a | 4.800.000 | 5,32%                                                                                                                                         | 5,40%              | 5,48%              | 5,56%              | 5,63%              | 5,71%              | 5,79%              | 5,85%              | 5,91%              | 5,96%              |
| De 4.800.001 a 4.850.000                      | a | 4.850.000 | 5,32%                                                                                                                                         | 5,40%              | 5,47%              | 5,55%              | 5,63%              | 5,70%              | 5,78%              | 5,86%              | 5,91%              | 5,97%              |
| De 4.850.001 a 4.900.000                      | a | 4.900.000 | 5,31%                                                                                                                                         | 5,39%              | 5,47%              | 5,55%              | 5,62%              | 5,70%              | 5,78%              | 5,85%              | 5,92%              | 5,98%              |
| De 4.900.001 a 4.950.000                      | a | 4.950.000 | 5,31%                                                                                                                                         | 5,39%              | 5,46%              | 5,54%              | 5,62%              | 5,69%              | 5,77%              | 5,85%              | 5,92%              | 5,99%              |
| De 4.950.001 a 5.000.000                      | a | 5.000.000 | 5,30%                                                                                                                                         | 5,38%              | 5,46%              | 5,53%              | 5,61%              | 5,69%              | 5,76%              | 5,84%              | 5,92%              | 6,00%              |
| De 5.000.001 a 5.050.000                      | a | 5.050.000 | 5,32%                                                                                                                                         | 5,40%              | 5,48%              | 5,55%              | 5,63%              | 5,71%              | 5,78%              | 5,86%              | 5,94%              | 6,01%              |
| De 5.050.001 a 5.100.000                      | a | 5.100.000 | 5,33%                                                                                                                                         | 5,42%              | 5,49%              | 5,57%              | 5,65%              | 5,72%              | 5,80%              | 5,88%              | 5,95%              | 6,02%              |
| De 5.100.001 a 5.150.000                      | a | 5.150.000 | 5,33%                                                                                                                                         | 5,43%              | 5,51%              | 5,59%              | 5,66%              | 5,74%              | 5,82%              | 5,89%              | 5,97%              | 6,04%              |
| De 5.150.001 a 5.200.000                      | a | 5.200.000 | 5,33%                                                                                                                                         | 5,43%              | 5,53%              | 5,60%              | 5,68%              | 5,75%              | 5,83%              | 5,91%              | 5,98%              | 6,05%              |
| De 5.200.001 a 5.250.000                      | a | 5.250.000 | 5,34%                                                                                                                                         | 5,43%              | 5,53%              | 5,62%              | 5,69%              | 5,77%              | 5,85%              | 5,92%              | 5,99%              | 6,06%              |
| De 5.250.001 a 5.300.000                      | a | 5.300.000 | 5,34%                                                                                                                                         | 5,43%              | 5,53%              | 5,62%              | 5,71%              | 5,78%              | 5,86%              | 5,94%              | 6,00%              | 6,07%              |
| De 5.300.001 a 5.350.000                      | a | 5.350.000 | 5,34%                                                                                                                                         | 5,43%              | 5,53%              | 5,62%              | 5,72%              | 5,80%              | 5,87%              | 5,95%              | 6,02%              | 6,08%              |
| De 5.350.001 a 5.400.000                      | a | 5.400.000 | 5,34%                                                                                                                                         | 5,44%              | 5,53%              | 5,62%              | 5,72%              | 5,81%              | 5,89%              | 5,96%              | 6,03%              | 6,09%              |
| De 5.400.001 a 5.450.000                      | a | 5.450.000 | 5,34%                                                                                                                                         | 5,44%              | 5,53%              | 5,62%              | 5,72%              | 5,81%              | 5,90%              | 5,97%              | 6,04%              | 6,10%              |
| De 5.450.001 a 5.500.000                      | a | 5.500.000 | 5,34%                                                                                                                                         | 5,44%              | 5,53%              | 5,62%              | 5,72%              | 5,81%              | 5,91%              | 5,98%              | 6,05%              | 6,11%              |
| De 5.500.001 a 5.550.000                      | a | 5.550.000 | 5,36%                                                                                                                                         | 5,46%              | 5,55%              | 5,65%              | 5,74%              | 5,83%              | 5,93%              | 6,01%              | 6,07%              | 6,14%              |
| De 5.550.001 a 5.600.000                      | a | 5.600.000 | 5,38%                                                                                                                                         | 5,48%              | 5,57%              | 5,67%              | 5,76%              | 5,85%              | 5,94%              | 6,03%              | 6,10%              | 6,17%              |
| De 5.600.001 a 5.650.000                      | a | 5.650.000 | 5,40%                                                                                                                                         | 5,50%              | 5,59%              | 5,68%              | 5,78%              | 5,87%              | 5,96%              | 6,04%              | 6,13%              | 6,20%              |
| De 5.650.001 a 5.700.000                      | a | 5.700.000 | 5,42%                                                                                                                                         | 5,52%              | 5,61%              | 5,70%              | 5,80%              | 5,89%              | 5,98%              | 6,06%              | 6,14%              | 6,22%              |
| De 5.700.001 a 5.750.000                      | a | 5.750.000 | 5,43%                                                                                                                                         | 5,54%              | 5,63%              | 5,72%              | 5,81%              | 5,91%              | 5,99%              | 6,07%              | 6,16%              | 6,24%              |
| De 5.750.001 a 5.800.000                      | a | 5.800.000 | 5,43%                                                                                                                                         | 5,54%              | 5,65%              | 5,74%              | 5,83%              | 5,92%              | 6,01%              | 6,09%              | 6,17%              | 6,26%              |
| De 5.800.001 a 5.850.000                      | a | 5.850.000 | 5,43%                                                                                                                                         | 5,55%              | 5,66%              | 5,75%              | 5,85%              | 5,94%              | 6,02%              | 6,10%              | 6,19%              | 6,27%              |
| De 5.850.001 a 5.900.000                      | a | 5.900.000 | 5,43%                                                                                                                                         | 5,55%              | 5,66%              | 5,77%              | 5,86%              | 5,95%              | 6,03%              | 6,12%              | 6,20%              | 6,28%              |
| De 5.900.001 a 5.950.000                      | a | 5.950.000 | 5,43%                                                                                                                                         | 5,55%              | 5,66%              | 5,78%              | 5,88%              | 5,96%              | 6,05%              | 6,13%              | 6,21%              | 6,29%              |
| De 5.950.001 a 6.000.000                      | a | 6.000.000 | 5,43%                                                                                                                                         | 5,55%              | 5,66%              | 5,78%              | 5,89%              | 5,98%              | 6,06%              | 6,14%              | 6,22%              | 6,31%              |
| De 6.000.001 a 6.050.000                      | a | 6.050.000 | 5,45%                                                                                                                                         | 5,57%              | 5,68%              | 5,80%              | 5,91%              | 6,01%              | 6,09%              | 6,17%              | 6,25%              | 6,34%              |
| De 6.050.001 a 6.100.000                      | a | 6.100.000 | 5,47%                                                                                                                                         | 5,59%              | 5,70%              | 5,82%              | 5,93%              | 6,03%              | 6,12%              | 6,20%              | 6,28%              | 6,37%              |
| De 6.100.001 a 6.150.000                      | a | 6.150.000 | 5,49%                                                                                                                                         | 5,61%              | 5,72%              | 5,83%              | 5,94%              | 6,05%              | 6,15%              | 6,23%              | 6,31%              | 6,39%              |
| De 6.150.001 a 6.200.000                      | a | 6.200.000 | 5,51%                                                                                                                                         | 5,62%              | 5,74%              | 5,85%              | 5,96%              | 6,06%              | 6,17%              | 6,26%              | 6,34%              | 6,42%              |
| De 6.200.001 a 6.250.000                      | a | 6.250.000 | 5,53%                                                                                                                                         | 5,64%              | 5,75%              | 5,87%              | 5,97%              | 6,08%              | 6,18%              | 6,28%              | 6,37%              | 6,45%              |
| De 6.250.001 a 6.300.000                      | a | 6.300.000 | 5,54%                                                                                                                                         | 5,66%              | 5,77%              | 5,88%              | 5,99%              | 6,09%              | 6,19%              | 6,30%              | 6,39%              | 6,47%              |
| De 6.300.001 a 6.350.000                      | a | 6.350.000 | 5,55%                                                                                                                                         | 5,67%              | 5,79%              | 5,89%              | 6,00%              | 6,10%              | 6,21%              | 6,31%              | 6,41%              | 6,50%              |
| De 6.350.001 a 6.400.000                      | a | 6.400.000 | 5,55%                                                                                                                                         | 5,69%              | 5,80%              | 5,91%              | 6,01%              | 6,12%              | 6,22%              | 6,32%              | 6,43%              | 6,52%              |
| De 6.400.001 a 6.450.000                      | a | 6.450.000 | 5,56%                                                                                                                                         | 5,69%              | 5,81%              | 5,92%              | 6,02%              | 6,13%              | 6,23%              | 6,33%              | 6,44%              | 6,54%              |
| De 6.450.001 a 6.500.000                      | a | 6.500.000 | 5,56%                                                                                                                                         | 5,69%              | 5,83%              | 5,93%              | 6,04%              | 6,14%              | 6,24%              | 6,35%              | 6,45%              | 6,55%              |
| De 6.500.001 a 6.550.000                      | a | 6.550.000 | 5,58%                                                                                                                                         | 5,71%              | 5,84%              | 5,96%              | 6,06%              | 6,17%              | 6,27%              | 6,37%              | 6,48%              | 6,58%              |
| De 6.550.001 a 6.600.000                      | a | 6.600.000 | 5,59%                                                                                                                                         | 5,73%              | 5,86%              | 5,98%              | 6,09%              | 6,19%              | 6,30%              | 6,40%              | 6,50%              | 6,61%              |
| De 6.600.001 a 6.650.000                      | a | 6.650.000 | 5,61%                                                                                                                                         | 5,74%              | 5,87%              | 6,00%              | 6,12%              | 6,22%              | 6,32%              | 6,43%              | 6,53%              | 6,63%              |
| De 6.650.001 a 6.700.000                      | a | 6.700.000 | 5,63%                                                                                                                                         | 5,76%              | 5,89%              | 6,01%              | 6,14%              | 6,25%              | 6,35%              | 6,45%              | 6,55%              | 6,65%              |
| De 6.700.001 a 6.750.000                      | a | 6.750.000 | 5,64%                                                                                                                                         | 5,77%              | 5,90%              | 6,02%              | 6,15%              | 6,27%              | 6,37%              | 6,48%              | 6,58%              | 6,68%              |
| De 6.750.001 a 6.800.000                      | a | 6.800.000 | 5,66%                                                                                                                                         | 5,79%              | 5,91%              | 6,04%              | 6,16%              | 6,29%              | 6,40%              | 6,50%              | 6,60%              | 6,70%              |
| De 6.800.001 a 6.850.000                      | a | 6.850.000 | 5,67%                                                                                                                                         | 5,80%              | 5,93%              | 6,05%              | 6,17%              | 6,30%              | 6,42%              | 6,52%              | 6,62%              | 6,72%              |
| De 6.850.001 a 6.900.000                      | a | 6.900.000 | 5,68%                                                                                                                                         | 5,81%              | 5,94%              | 6,06%              | 6,18%              | 6,31%              | 6,43%              | 6,54%              | 6,65%              | 6,74%              |
| De 6.900.001 a 6.950.000                      | a | 6.950.000 | 5,70%                                                                                                                                         | 5,83%              | 5,95%              | 6,07%              | 6,20%              | 6,32%              | 6,44%              | 6,56%              | 6,67%              | 6,76%              |
| De 6.950.001 a 7.000.000                      | a | 7.000.000 | 5,70%                                                                                                                                         | 5,84%              | 5,96%              | 6,08%              | 6,21%              | 6,33%              | 6,45%              | 6,57%              | 6,68%              | 6,78%              |
| De 7.000.001 a 7.050.000                      | a | 7.050.000 | 5,72%                                                                                                                                         | 5,86%              | 5,99%              | 6,11%              | 6,23%              | 6,35%              | 6,48%              | 6,60%              | 6,72%              | 6,81%              |
| De 7.050.001 a 7.100.000                      | a | 7.100.000 | 5,73%                                                                                                                                         | 5,88%              | 6,01%              | 6,13%              | 6,26%              | 6,38%              | 6,50%              | 6,62%              | 6,74%              | 6,84%              |
| De 7.100.001 a 7.150.000                      | a | 7.150.000 | 5,75%                                                                                                                                         | 5,89%              | 6,03%              | 6,16%              | 6,28%              | 6,40%              | 6,52%              | 6,65%              | 6,76%              | 6,87%              |
| De 7.150.001 a 7.200.000                      | a | 7.200.000 | 5,76%                                                                                                                                         | 5,90%              | 6,05%              | 6,18%              | 6,30%              | 6,43%              | 6,55%              | 6,67%              | 6,78%              | 6,89%              |
| De 7.200.001 a 7.250.000                      | a | 7.250.000 | 5,77%                                                                                                                                         | 5,92%              | 6,06%              | 6,20%              | 6,33%              | 6,45%              | 6,57%              | 6,69%              | 6,80%              | 6,91%              |
| De 7.250.001 a 7.300.000                      | a | 7.300.000 | 5,78%                                                                                                                                         | 5,93%              | 6,07%              | 6,21%              | 6,35%              | 6,47%              | 6,59%              | 6,71%              | 6,82%              | 6,93%              |
| De 7.300.001 a 7.350.000                      | a | 7.350.000 | 5,80%                                                                                                                                         | 5,94%              | 6,08%              | 6,22%              | 6,37%              | 6,49%              | 6,61%              | 6,72%              | 6,84%              | 6,95%              |
| De 7.350.001 a 7.400.000                      | a | 7.400.000 | 5,81%                                                                                                                                         | 5,95%              | 6,09%              | 6,23%              | 6,38%              | 6,51%              | 6,63%              | 6,74%              | 6,86%              | 6,97%              |
| De 7.400.001 a 7.450.000                      | a | 7.450.000 | 5,82%                                                                                                                                         | 5,96%              | 6,10%              | 6,24%              | 6,38%              | 6,53%              | 6,65%              | 6,76%              | 6,87%              | 6,98%              |
| De 7.450.001 a 7.500.000                      | a | 7.500.000 | 5,83%                                                                                                                                         | 5,97%              | 6,11%              | 6,25%              | 6,39%              | 6,53%              | 6,67%              | 6,78%              | 6,89%              | 7,00%              |
| De 7.500.001 a 7.550.000                      | a | 7.550.000 | 5,85%                                                                                                                                         | 5,99%              | 6,13%              | 6,27%              | 6,42%              | 6,56%              | 6,69%              | 6,81%              | 6,92%              | 7,03%              |
| De 7.550.001 a 7.600.000                      | a | 7.600.000 | 5,87%                                                                                                                                         | 6,02%              | 6,16%              | 6,30%              | 6,44%              | 6,58%              | 6,71%              | 6,84%              | 6,95%              | 7,06%              |
| De 7.600.001 a 7.650.000                      | a | 7.650.000 | 5,89%                                                                                                                                         | 6,04%              | 6,18%              | 6,32%              | 6,46%              | 6,60%              | 6,73%              | 6,86%              | 6,98%              | 7,09%              |
| De 7.650.001 a 7.700.000                      | a | 7.700.000 | 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 23.200 pts. se aplicará, cuando proceda, la deducción por matrimonio.

TABLA PARA EL CALCULO DE LA DEDUCCION VARIABLE DEL I.R.P.F. CORRESPONDIENTE AL PERIODO IMPOSITIVO 1988

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

Nota: cuando la cuantía correspondiente sea inferior a 23.200 pts. se aplicará, cuando proceda, la deducción por matrimonio.

TABLA PARA EL CALCULO DE LA DEDUCCION VARIABLE DEL I.R.P.F. CORRESPONDIENTE AL PERIODO IMPOSITIVO 1988

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

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

Nota: cuando la cuantía correspondiente sea inferior a 23.200 pts. se aplicará, cuando proceda, la deducción por matrimonio.

TABLA PARA EL CALCULO DE LA DEDUCCION VARIABLE DEL I.R.P.F. CORRESPONDIENTE AL PERIODO IMPOSITIVO 1988

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

Nota: cuando la cuantía correspondiente sea inferior a 23.200 pts. se aplicará, cuando proceda, la deducción por matrimonio.

TABLA PARA EL CALCULO DE LA DEDUCCION VARIABLE DEL I.R.P.F. CORRESPONDIENTE AL PERIODO IMPOSITIVO 1988

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

Nota: cuando la cuantía correspondiente sea inferior a 23.200 pts. se aplicará, cuando proceda, la deducción por matrimonio.

TABLA PARA EL CALCULO DE LA DEDUCCION VARIABLE DEL I.R.P.F. CORRESPONDIENTE AL PERIODO IMPOSITIVO 1988

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

Nota: cuando la cuantía correspondiente sea inferior a 23.200 pts. se aplicará, cuando proceda, la deducción por matrimonio.

TABLA PARA EL CALCULO DE LA DEDUCCION VARIABLE DEL I.R.P.F. CORRESPONDIENTE AL PERIODO IMPOSITIVO 1988

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

Nota: cuando la cuantía correspondiente sea inferior a 23.200 pts. se aplicará, cuando proceda, la deducción por matrimonio.

TABLA PARA EL CALCULO DE LA DEDUCCION VARIABLE DEL I.R.P.F. CORRESPONDIENTE AL PERIODO IMPOSITIVO 1988

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

Nota: cuando la cuantía correspondiente sea inferior a 23.200 pts. se aplicará, cuando proceda, la deducción por matrimonio.

## 29685 REAL DECRETO-LEY 7/1988, de 29 de diciembre, sobre prórroga y adaptación urgentes de determinadas normas tributarias.

El Real Decreto-ley 5/1987, de 11 de diciembre, publicado en el «Boletín Oficial del Estado» del día 12 del mismo mes y año, y convalidado por el Congreso de los Diputados mediante Resolución de 22 de diciembre de 1987, prorrogó para el ejercicio de 1988 las bases impositivas, tipos evaluativos y tablas de rendimientos aplicables para la exacción de la Contribución Territorial Rústica y Pecuaria, como consecuencia de la coyuntura económica de la actividad agraria, en trance de adaptación estructural a las consecuencias derivadas de nuestra adhesión a las Comunidades Europeas y a la implantación del Impuesto sobre el Valor Añadido.

En la actualidad subsisten las circunstancias que obligaron a efectuar dicha prórroga y se halla en tramitación en las Cortes Generales el Proyecto de Ley reguladora de las Haciendas Locales en el que se prevé como último ejercicio en el que se exaccionará la Contribución Territorial Rústica y Pecuaria, el de 1989, toda vez que éste y otros tributos de carácter inmobiliario serán sustituidos por el futuro Impuesto sobre Bienes Inmuebles a partir de 1 de enero de 1990, por todo lo cual resulta justificado adoptar, con carácter extraordinario y urgente, la misma medida para 1989.

De otra parte, las exigencias de la armonización fiscal comunitaria de la imposición indirecta y las tarifas arancelarias, requieren para poder cumplir con las obligaciones asumidas por España en el Tratado de Adhesión a las Comunidades, urgentes adaptaciones de nuestra legislación interna que no siempre pueden realizarse por el procedimiento legislativo ordinario o en el marco de la Ley de Presupuestos Generales del Estado.

En este sentido, las modificaciones experimentadas en la ordenación del Monopolio de Petróleos y en el Arancel de Aduanas como consecuencia de nuestra integración en la Comunidad Económica Europea, la rápida evolución de las tecnologías de los procesos productivos de los aceites minerales y las modificaciones propuestas en el Proyecto de Ley de Presupuestos Generales del Estado para 1989 en materia de fiscalidad de los hidrocarburos, imponen la revisión urgente de la Tarifa Segunda del Impuesto Especial sobre Hidrocarburos con efectos de 1 de enero de 1989, para evitar graves distorsiones en las condiciones de competencia de la comercialización de estos productos.

En el ámbito del Impuesto sobre el Valor Añadido, el Consejo de las Comunidades Europeas ha aprobado la Directiva 88/331/CEE, de 13 de junio, por la que se modifica la Directiva 83/181/CEE que delimitó el campo de aplicación de la letra d) del apartado 1 del artículo 14 de la Directiva 77/388/CEE, en lo referente a la exención en el Impuesto sobre el Valor Añadido de algunas importaciones definitivas de bienes.

La Directiva 88/331/CEE establece en su artículo 2 que los Estados miembros adoptarán las medidas necesarias para dar cumplimiento a la misma a más tardar el 1 de enero de 1989 e informarán inmediatamente de ello a la Comisión.

En consecuencia, teniendo en cuenta que la modificación de las exenciones constituye materia de ley de conformidad con el artículo 10 de la Ley 230/1963, de 28 de diciembre, General Tributaria, corresponde dictar, antes de 1 de enero de 1989, una norma con rango legal por la que se modifiquen los preceptos de la Ley 30/1985, de 2 de agosto, del Impuesto sobre el Valor Añadido que resultan afectados por la citada Directiva 88/331/CEE.

En su virtud, en uso de la autorización contenida en el artículo 86 de la Constitución Española y previa deliberación del Consejo de Ministros en su reunión del día 29 de diciembre de 1988,

### DISPONGO:

Artículo 1.º *Contribución Territorial Rústica y Pecuaria.*—Durante el ejercicio 1989 se aplicarán, a efectos de la exacción de la Contribución Territorial Rústica y Pecuaria, las bases impositivas, los tipos evaluativos que las generan y las tablas de rendimientos de la actividad ganadera independiente vigentes en el ejercicio de 1988. Asimismo, las bases liquidables se seguirán fijando, como máximo, en el 50 por 100 de las correspondientes bases impositivas.

Lo dispuesto en el párrafo anterior se aplicará sin perjuicio de los regímenes tributarios forales vigentes en los territorios históricos del País Vasco y Navarra.

Art. 2.º *Impuesto Especial sobre Hidrocarburos.*—El Impuesto Especial sobre Hidrocarburos se exigirá a partir de 1 de enero de 1989 con arreglo a los tipos impositivos establecidos en la Ley de Presupuestos Generales del Estado para 1989 y las siguientes modificaciones de la Tarifa Segunda del artículo 33 de la Ley 45/1985, de 18 de diciembre, de Impuestos Especiales: