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**TABLA GENERAL DE PORCENTAJES DE RETENCION TRABAJO PERSONAL A PARTIR DE 01/01/2026**

| IMPORTE RENDIMIENTO ANUAL (€) |           | NÚMERO DE DESCENDIENTES |    |    |    |    |    |     | IMPORTE RENDIMIENTO ANUAL (€) |             | NÚMERO DE DESCENDIENTES |    |    |    |    |    |    |
|-------------------------------|-----------|-------------------------|----|----|----|----|----|-----|-------------------------------|-------------|-------------------------|----|----|----|----|----|----|
| DESDE                         | HASTA     | 0                       | 1  | 2  | 3  | 4  | 5  | MÁS | 61.820,01                     | 65.710,00   | 23                      | 22 | 22 | 21 | 19 | 18 | 12 |
| 0,00                          | 20.000,00 | 0                       | 0  | 0  | 0  | 0  | 0  | 0   | 65.710,01                     | 70.080,00   | 24                      | 23 | 23 | 22 | 21 | 19 | 14 |
| 20.000,01                     | 20.510,00 | 7                       | 5  | 3  | 0  | 0  | 0  | 0   | 70.080,01                     | 75.020,00   | 25                      | 25 | 24 | 23 | 22 | 20 | 16 |
| 20.510,01                     | 21.300,00 | 8                       | 6  | 4  | 1  | 0  | 0  | 0   | 75.020,01                     | 80.730,00   | 26                      | 26 | 25 | 24 | 23 | 22 | 17 |
| 21.300,01                     | 22.150,00 | 9                       | 7  | 5  | 2  | 0  | 0  | 0   | 80.730,01                     | 86.770,00   | 27                      | 27 | 26 | 25 | 24 | 23 | 19 |
| 22.150,01                     | 23.220,00 | 10                      | 9  | 7  | 4  | 0  | 0  | 0   | 86.770,01                     | 92.190,00   | 28                      | 28 | 27 | 26 | 25 | 24 | 21 |
| 23.220,01                     | 24.050,00 | 11                      | 10 | 8  | 5  | 1  | 0  | 0   | 92.190,01                     | 98.350,00   | 29                      | 29 | 28 | 27 | 27 | 25 | 22 |
| 24.050,01                     | 25.410,00 | 12                      | 11 | 9  | 6  | 3  | 0  | 0   | 98.350,01                     | 105.380,00  | 30                      | 30 | 29 | 29 | 28 | 27 | 23 |
| 25.410,01                     | 27.440,00 | 13                      | 12 | 10 | 7  | 4  | 0  | 0   | 105.380,01                    | 113.180,00  | 31                      | 31 | 30 | 30 | 29 | 28 | 25 |
| 27.440,01                     | 29.790,00 | 14                      | 13 | 11 | 9  | 6  | 2  | 0   | 113.180,01                    | 122.030,00  | 32                      | 32 | 31 | 31 | 30 | 29 | 26 |
| 29.790,01                     | 32.610,00 | 15                      | 14 | 13 | 10 | 8  | 4  | 0   | 122.030,01                    | 132.200,00  | 33                      | 33 | 32 | 32 | 31 | 30 | 28 |
| 32.610,01                     | 36.350,00 | 16                      | 15 | 14 | 12 | 9  | 6  | 0   | 132.200,01                    | 144.140,00  | 34                      | 34 | 33 | 33 | 32 | 32 | 29 |
| 36.350,01                     | 40.670,00 | 17                      | 16 | 15 | 13 | 11 | 8  | 0   | 144.140,01                    | 157.300,00  | 35                      | 35 | 34 | 34 | 33 | 33 | 31 |
| 40.670,01                     | 44.560,00 | 18                      | 17 | 16 | 15 | 13 | 10 | 2   | 157.300,01                    | 172.280,00  | 36                      | 36 | 36 | 35 | 35 | 34 | 32 |
| 44.560,01                     | 48.060,00 | 19                      | 18 | 17 | 16 | 14 | 12 | 4   | 172.280,01                    | 190.410,00  | 37                      | 37 | 37 | 36 | 36 | 35 | 33 |
| 48.060,01                     | 52.020,00 | 20                      | 19 | 18 | 17 | 15 | 13 | 7   | 190.410,01                    | 212.820,00  | 38                      | 38 | 38 | 37 | 37 | 36 | 35 |
| 52.020,01                     | 56.780,00 | 21                      | 20 | 20 | 18 | 17 | 15 | 9   | 212.820,01                    | 236.060,00  | 39                      | 39 | 39 | 38 | 38 | 37 | 36 |
| 56.780,01                     | 61.820,00 | 22                      | 21 | 21 | 20 | 18 | 16 | 11  | 236.060,01                    | en adelante | 40                      | 40 | 40 | 39 | 39 | 39 | 37 |