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

| Unitario etekina (€)<br>Importe rendimiento anual (€) |                              | Ondorengo ahaldeen kopurua<br>Número de descendientes |    |    |    |    |    |                |
|-------------------------------------------------------|------------------------------|-------------------------------------------------------|----|----|----|----|----|----------------|
| Behe muga<br>Desde                                    | Goi muga<br>Hasta            | 0                                                     | 1  | 2  | 3  | 4  | 5  | Gehiago<br>Más |
| 0,00                                                  | 20.000,00                    | 0                                                     | 0  | 0  | 0  | 0  | 0  | 0              |
| 20.000,01                                             | 20.510,00                    | 7                                                     | 5  | 3  | 0  | 0  | 0  | 0              |
| 20.510,01                                             | 21.300,00                    | 8                                                     | 6  | 4  | 1  | 0  | 0  | 0              |
| 21.300,01                                             | 22.150,00                    | 9                                                     | 7  | 5  | 2  | 0  | 0  | 0              |
| 22.150,01                                             | 23.220,00                    | 10                                                    | 9  | 7  | 4  | 0  | 0  | 0              |
| 23.220,01                                             | 24.050,00                    | 11                                                    | 10 | 8  | 5  | 1  | 0  | 0              |
| 24.050,01                                             | 25.410,00                    | 12                                                    | 11 | 9  | 6  | 3  | 0  | 0              |
| 25.410,01                                             | 27.440,00                    | 13                                                    | 12 | 10 | 7  | 4  | 0  | 0              |
| 27.440,01                                             | 29.790,00                    | 14                                                    | 13 | 11 | 9  | 6  | 2  | 0              |
| 29.790,01                                             | 32.610,00                    | 15                                                    | 14 | 13 | 10 | 8  | 4  | 0              |
| 32.610,01                                             | 36.350,00                    | 16                                                    | 15 | 14 | 12 | 9  | 6  | 0              |
| 36.350,01                                             | 40.670,00                    | 17                                                    | 16 | 15 | 13 | 11 | 8  | 0              |
| 40.670,01                                             | 44.560,00                    | 18                                                    | 17 | 16 | 15 | 13 | 10 | 2              |
| 44.560,01                                             | 48.060,00                    | 19                                                    | 18 | 17 | 16 | 14 | 12 | 4              |
| 48.060,01                                             | 52.020,00                    | 20                                                    | 19 | 18 | 17 | 15 | 13 | 7              |
| 52.020,01                                             | 56.780,00                    | 21                                                    | 20 | 20 | 18 | 17 | 15 | 9              |
| 56.780,01                                             | 61.820,00                    | 22                                                    | 21 | 21 | 20 | 18 | 16 | 11             |
| 61.820,01                                             | 65.710,00                    | 23                                                    | 22 | 22 | 21 | 19 | 18 | 12             |
| 65.710,01                                             | 70.080,00                    | 24                                                    | 23 | 23 | 22 | 21 | 19 | 14             |
| 70.080,01                                             | 75.020,00                    | 25                                                    | 25 | 24 | 23 | 22 | 20 | 16             |
| 75.020,01                                             | 80.730,00                    | 26                                                    | 26 | 25 | 24 | 23 | 22 | 17             |
| 80.730,01                                             | 86.770,00                    | 27                                                    | 27 | 26 | 25 | 24 | 23 | 19             |
| 86.770,01                                             | 92.190,00                    | 28                                                    | 28 | 27 | 26 | 25 | 24 | 21             |
| 92.190,01                                             | 98.350,00                    | 29                                                    | 29 | 28 | 27 | 27 | 25 | 22             |
| 98.350,01                                             | 105.380,00                   | 30                                                    | 30 | 29 | 29 | 28 | 27 | 23             |
| 105.380,01                                            | 113.180,00                   | 31                                                    | 31 | 30 | 30 | 29 | 28 | 25             |
| 113.180,01                                            | 122.030,00                   | 32                                                    | 32 | 31 | 31 | 30 | 29 | 26             |
| 122.030,01                                            | 132.200,00                   | 33                                                    | 33 | 32 | 32 | 31 | 30 | 28             |
| 132.200,01                                            | 144.140,00                   | 34                                                    | 34 | 33 | 33 | 32 | 32 | 29             |
| 144.140,01                                            | 157.300,00                   | 35                                                    | 35 | 34 | 34 | 33 | 33 | 31             |
| 157.300,01                                            | 172.280,00                   | 36                                                    | 36 | 36 | 35 | 35 | 34 | 32             |
| 172.280,01                                            | 190.410,00                   | 37                                                    | 37 | 37 | 36 | 36 | 35 | 33             |
| 190.410,01                                            | 212.820,00                   | 38                                                    | 38 | 38 | 37 | 37 | 36 | 35             |
| 212.820,01                                            | 236.060,00                   | 39                                                    | 39 | 39 | 38 | 38 | 37 | 36             |
| 236.060,01                                            | Hortik Aurrera / En adelante | 40                                                    | 40 | 40 | 39 | 39 | 39 | 37*            |