

**GOBIERNO DEL ESTADO DE QUINTANA ROO**  
**RÉGIMEN DE PEQUEÑOS CONTRIBUYENTES**  
**CUOTA FIJA INTEGRADA**  
**TABLA CON TASA AL 10%**

RANGO	BASE MÍNIMA	BASE MÁXIMA	ISR 2008	IETU 2008	IVA 2008	C.F.I. 2008
1	1	12500	100	100	100	300
2	12501	18600	160	160	160	480
3	18601	25200	222	217	312	751
4	25201	31800	370	282	401	1,053
5	31801	38400	519	347	491	1,357
6	38401	45000	667	413	580	1,660
7	45001	51600	816	478	670	1,964
8	51601	58200	964	544	759	2,267
9	58201	64800	1112	609	848	2,569
10	64801	71400	1261	674	937	2,873
11	71401	78000	1409	740	1,026	3,175
12	78001	84600	1558	805	1,116	3,479
13	84601	91200	1706	870	1,205	3,781
14	91201	97800	1855	936	1,294	4,085
15	97801	104400	2003	1,001	1,383	4,387
16	104401	111000	2151	1,066	1,472	4,689
17	111001	117600	2300	1,132	1,563	4,995
18	117601	124200	2448	1,197	1,652	5,297
19	124201	130800	2597	1,262	1,741	5,600
20	130801	137400	2745	1,328	1,830	5,903
21	137401	144000	2894	1,393	1,919	6,206
22	144001	150600	3042	1,458	2,009	6,509
23	150601	157200	3190	1,524	2,098	6,812
24	157201	163800	3339	1,589	2,187	7,115
25	163801	170400	3487	1,654	2,276	7,417
26	170401	177000	3636	1,720	2,365	7,721
27	177001	183600	3784	1,785	2,455	8,024
28	183601	190200	3933	1,850	2,545	8,328
29	190201	196800	4081	1,916	2,634	8,631
30	196801	203400	4230	1,981	2,723	8,934
31	203401	210000	4378	2,046	2,812	9,236
32	210001	216600	4526	2,112	2,902	9,540
33	216601	223200	4675	2,177	2,991	9,843
34	223201	229800	4823	2,242	3,080	10,145
35	229801	236400	4972	2,308	3,169	10,449
36	236401	243000	5120	2,373	3,258	10,751
37	243001	249600	5269	2,438	3,348	11,055
38	249601	256200	5417	2,504	3,437	11,358
39	256201	262800	5565	2,569	3,526	11,660
40	262801	269400	5714	2,634	3,615	11,963
41	269401	276000	5862	2,700	3,705	12,267
42	276001	282600	6011	2,765	3,795	12,571
43	282601	289200	6159	2,830	3,884	12,873
44	289201	295800	6308	2,896	3,973	13,177
45	295801	302400	6456	2,961	4,062	13,479
46	302401	309000	6604	3,026	4,151	13,781
47	309001	315600	6753	3,092	4,241	14,086
48	315601	322200	6901	3,157	4,330	14,388
49	322201	328800	7050	3,222	4,419	14,691
50	328801	333333	7175	3,278	4,508	14,961