

DECRETO 3141 DE 1984

(diciembre 28)

POR EL CUAL SE DICTAN ALGUNAS DISPOSICIONES EN MATERIA DE RETENCIÓN EN LA FUENTE

El Presidente de la República de Colombia, en use de sus facultades constitucionales y legales,

DECRETA:

Artículo 1° A partir del 1° de enero de 1985 las tablas de retención en la fuente sobre pagos o abonos en cuenta por concepto de salarios, serán las siguientes:

TABLA No. 1

Aplicable a trabajadores que reciben rentas de trabajo cedidas por su cónyuge

NÚMERO DE PERSONAS A CARGO  
DISTINTAS DEL CONYUGE

Ninguna, 1 o 2

3 o más

Intervalos

Valor a retener

% de retención

Valor a retener

% de retención

1

a

14.000

0

0

0

0

14.001

a

15.000

933

6.44

537

3.71

15.001

a

16.000

998

6.44

601

3.88

16.001

a

17.000

1.064

6.45

669  
4.06  
17.001  
a  
18.000  
1.128  
6.45  
733  
4.19  
18.001  
a  
19.000  
1.198  
6.48  
804  
4.35  
19.001  
a  
20.000  
1.275  
6.54  
883  
4.53  
20.001  
a  
21.000  
1.353  
6.6

959

4.68

21.001

a

22.000

1.434

6.67

1.040

4.84

22.001

a

23.000

1.512

6.72

1.118

4.97

23.001

a

24.000

1.598

6.8

1.203

5.12

24.001

a

25.000

1.688

6.89

1.293  
5.28  
25.001  
a  
26.000  
1.779  
6.98  
1.387  
5.44  
26.001  
a  
27.000  
1.873  
7.07  
1.478  
5.58  
27.001  
a  
28.000  
1.971  
7.17  
1.578  
5.74  
28.001  
a  
29.000  
2.063  
7.24

1.670  
5.86  
29.001  
a  
30.000  
2.165  
7.34  
1.770  
6  
30.001  
a  
31.000  
2.272  
7.45  
1.878  
6.16  
31.001  
a  
32.000  
2.381  
7.56  
1.987  
6.31  
32.001  
a  
33.000  
2.489  
7.66

2.096  
6.45  
33.001  
a  
34.000  
2.596  
7.75  
2.204  
6.58  
34.001  
a  
35.000  
2.711  
7.86  
2.318  
6.72  
35.001  
a  
36.000  
2.829  
7.97  
2.438  
6.87  
36.001  
a  
37.000  
2.956  
8.1

2.562  
7.02  
37.001  
a  
38.000  
3.078  
8.21  
2.685  
7.16  
38.001  
a  
39.000  
3.203  
8.32  
2.810  
7.3  
39.001  
a  
40.000  
3.321  
8.41  
2.926  
7.41  
40.001  
a  
41.000  
3.454  
8.53

3.061  
7.56  
41.001  
a  
42.000  
3.585  
8.64  
3.191  
7.69  
42.001  
a  
43.000  
3.718  
8.75  
3.327  
7.83  
43.001  
a  
44.000  
3.858  
8.87  
3.466  
7.97  
44.001  
a  
45.000  
3.987  
8.96

3.595  
8.08  
45.001  
a  
46.000  
4.126  
9.07  
3.735  
8.21  
46.001  
a  
47.000  
4.268  
9.18  
3.878  
8.34  
47.001  
a  
48.000  
4.427  
9.32  
4.032  
8.49  
48.001  
a  
49.000  
4.612  
9.51

4.219  
8.7  
49.001  
a  
50.000  
4.796  
9.69  
4.400  
8.89  
50.001  
a  
51.000  
4.974  
9.85  
4.580  
9.07  
51.001  
a  
52.000  
5.165  
10.03  
4.774  
9.27  
52.001  
a  
53.000  
5.355  
10.2

4.961  
9.45  
53.001  
a  
54.000  
5.569  
10.41  
5.157  
9.64  
54.001  
a  
55.000  
5.798  
10.64  
5.357  
9.83  
55.001  
a  
56.000  
6.021  
10.85  
5.577  
10.05  
56.001  
a  
57.000  
6.231  
11.03

5.785  
10.24  
57.001  
a  
58.000  
6.468  
11.25  
6.020  
10.47  
58.001  
a  
59.000  
6.704  
11.46  
6.253  
10.69  
59.001  
a  
60.000  
6.937  
11.66  
6.491  
10.91  
60.001  
a  
61.000  
7.175  
11.86

6.727  
11.12  
61.001  
a  
62.000  
7.404  
12.04  
6.955  
11.31  
62.001  
a  
63.000  
7.650  
12.24  
7.200  
11.52  
63.001  
a  
64.000  
7.893  
12.43  
7.442  
11.72  
64.001  
a  
65.000  
8.139  
12.62

7.694  
11.93  
65.001  
a  
66.000  
8.397  
12.82  
7.945  
12.13  
66.001  
a  
67.000  
8.651  
13.01  
8.199  
12.33  
67.001  
a  
68.000  
8.883  
13.16  
8.437  
12.5  
68.001  
a  
69.000  
9.144  
13.35

8.699  
12.7  
69.001  
a  
70.000  
9.410  
13.54  
8.958  
12.89  
70.001  
a  
71.000  
9.672  
13.72  
9.221  
13.08  
71.001  
a  
72.000  
9.938  
13.9  
9.448  
13.27  
72.001  
a  
73.000  
10.186  
14.05

9.744  
13.44  
73.001  
a  
74.000  
10.459  
14.23  
10.010  
13.62  
74.001  
a  
75.000  
10.735  
14.41  
10.288  
13.81  
75.001  
a  
76.000  
11.007  
14.58  
10.562  
13.99  
76.001  
a  
77.000  
11.291  
14.76

10.840

14.17

77.001

a

78.000

11.570

14.93

11.121

14.35

78.001

a

79.000

11.829

15.07

11.382

14.5

79.001

a

80.000

12.123

15.25

11.678

14.69

80.001

a

81.000

12.453

15.47

12.002

14.91

81.001

a

82.000

12.722

15.61

12.273

15.06

82.001

a

83.000

12.993

15.75

12.548

15.21

83.001

a

84.000

13.268

15.89

12.825

15.36

84.001

a

85.000

13.545

16.03

13.105

15.51

85.001

a

86.000

13.825

16.17

13.380

15.65

86.001

a

87.000

14.220

16.44

13.770

15.92

87.001

a

88.000

14.507

16.58

14.061

16.07

88.001

a

89.000

14.788

16.71

14.345

16.21

89.001

a

90.000

15.080

16.85

14.633

16.35

90.001

a

91.000

15.366

16.98

14.923

16.49

91.001

a

92.000

15.664

17.12

15.216

16.63

92.001

a

93.000

16.076

17.38

15.623

16.89

93.001

a

94.000

16.371

17.51

15.923

17.03

94.001

a

95.000

16.679

17.65

16.225

17.17

95.001

a

96.000

16.979

17.78

16.531

17.31

96.001

a

97.000

17.283

17.91

16.829

17.44

97.001

a

98.000

17.579

18.03

17.130

17.57

98.001

a

99.000

17.995

18.27

17.552

17.82

99.001

a

100.000

18.298

18.39

17.850

17.94

100.001

a

101.000

18.602

18.51

18.160

18.07

101.001

a

102.000

18.909

18.63

18.462

18.19

102.001

a

103.000

19.208

18.74

18.757

18.3

103.001

a

104.000

19.509

18.85

19.064

18.42

104.001

a

105.000

19.938

19.08

19.489

18.65

105.001

a

106.000

20.245

19.19

19.802

18.77

106.001

a

107.000

20.554

19.3

20.107

18.88

107.001

a

108.000

20.865

19.41

20.425

19

108.001

a

109.000

21.179

19.52

20.734

19.11

109.001

a

110.000

21.494

19.63

21.045

19.22

110.001

a

111.000

21.912

19.83

21.470

19.43

111.001

a

112.000

22.233

19.94

21.765

19.53

112.001

a

113.000

22.545

20.04

22.095

19.64-

113.001

a

114.000

22.847

20.13

22.404

19.14

114.001

a

115.000

23.163

20.23

22.716

19.84

115.001

a

116.000

23.481

20.33

23.042

19.95

116.001

a

117.000

23.917

20.53

23.474

20.15

117.001

a

118.000

24.240

20.63

23.793

20.25

118.001

a

119.000

24.553

20.72

24.114

20.35

119.001

a

120.000

24.879

20.82

24.425

20.44

120.001

a

121.000

25.196

20.91

24.750

20.54

121.001

a

122.000

25.515

21

25.077

20.64

122.001

a

123.000

25.835

21.09

25.394

20.73

123.001

a

124.000

26.268

21.27

25.823

20.91

124.001

a

125.000

26.593

21.36

26.145

21

125.001

a

126.000

26.919

21.45

26.467

21.09

126.001

a

127.000

27.248

21.54

26.792

21.18

127.001

a

128.000

27.578

21.63

27.132

21.28

128.001

a

129.000

27.897

21.71

27.460

21.37

129.001

a

130.000

28.347

21.89

27.894

21.54

130.001

a

131.000

28.670

21.97

28.227

21.63

131.001

a

132.000

29.008

22.06

28.561

21.72

132.001

a

133.000

29.335

22.14

28.885

21.8

133.001

a

134.000

29.663

22.22

29.209

21.88

134.001

a

135.000

29.993

22.3

29.549

21.97

135.001

a

136.000

30.433

22.46

29.986

22.13

136.001

a

137.000

30.767

22.54

30.316

22.21

137.001

a

138.000

31.102

22.62

30.662

22.3

138.001

a

139.000

31.439

22.7

30.996

22.38

139.001

a

140.000

31.778

22.78

31.331

22.46

140.001

a

141.000

32.118

22.86

31.668

22.54

141.001

a

142.000

32.573

23.02

32.120

22.7

142.001

a

143.000

32.903

23.09

32.461

22.78

143.001

a

144.000

33.248

23.17

32.804

22.86

144.001

a

145.000

33.581

23.24

33.133

22.93

145.001

a

146.000

33.916

23.31

33.479

23.01

146.001

a

147.000

34.266

23.39

33.812

23.08

147.001

a

148.000

34.721

23.54

34.264

23.23

148.001

a

149.000

35.060

23.61

34.615

23.31

149.001

a

150.000

35.416

23.69

34.968

23.39

150.001

a

151.000

35.758

23.76

35.307

23.46

151.001

a

152.000

36.102

23.83

35.663

23.54

152.001

a

153.000

36.447

23.9

36.005

23.61

153.001

a

154.000

36.901

24.04

36.456

23.75

154.001

a

155.000

37.249

24.11

36.801

23.82

155.001

a

156.000

37.599

24.18

37.148

23.89

156.001

a

157.000

37.951

24.25

37.497

23.96

157.001

a

158.000

38.304

24.32

37.847

24.03

158.001

a

159.000

38.658

24.39

38.198

24.1

159.001

a

160.000

39.125

24.53

38.678

24.25

160.001

a

161 000

39.483

24.6

39.033

24.32

161.001

a

162.000

39.895

24.66

39.389

24.39

162.001

a

163.000

40.186

24.73

39.747

24.46

163.001

a

164.000

40.548

24.8

40.090

24.52

164.001

a

165.000

40.894

24.86

40.450

24.59

165.001

a

166.000

41.358

24.99

40.911

24.72

166.001

a

167.000

41.724

25.06

41.275

24.79

167.001

a

168.000

42.076

25.12

41.623

24.85

168.001

a

169.000

42.428

25.18

41.990

24.92

169.001

a

170.000

42.798

25.25

42.341

24.98

170.001

a

171.000

43.153

25.31

42.693

25.04

171.001

a

172.000

43.612

25.43

43.166

25.17

172.001

a

173.000

43.970

25.49

43.521

25.23

173.001

a

174.000

44.329

25.55

43.878

25.29

174.001

a

175.000

44.672

25.6

44.235

25.35

175.001

a

176.000

45.033

25.66

44.594

25.41

176.001

a

177.000

45.395

25.72

44.954

25.47

177.001

a

178.000

45.848

25.83

45.404

25.58

178.001

a

179.000

46.213

25.89

45.767

25.64

179.001

a

180.000

46.562

25.94

46.113

25.69

180.001

a

181.000

46.930

26

46.478

25.75

181.001

a

182.000

47.280

26.05

46.845

25.81

182.001

a

183.000

47.650

26.11

47.194

25.86

183.001

a

184.000

48.003

26.16

47.544

25.91

184.001

a

185.000

48.449

26.26

48.006

26.02

185.001

a

186.000

48.823

26.32

48.359

26.07

186.001

a

187.000

49.180

26.37

48.732

26.13

187.001

a

188.000

49.537

26.42

49.087

26.18

188.001

a

189.000

49.895

26.47

49.443

26.23

189.001

a

190.000

50.255

26.52

49.800

26.28

190.001

a

191.000

50.692

26.61

50.253

26.38

191.001

a

192.000

51.053

26.66

50.613

26.43

192.001

a

193.000

51.416

26.71

50.974

26.48

193.001

a

194.000

51.780

26.76

51.335

26.53

194.001

a

195.000

52.126

26.8

51.678

26.57

195.001

a

196.000

52.491

26.85

52.042

26.62

196.001

a

197.000

52.937

26.94

52.504

26.72

197.001

a

198.000

53.305

26.99

52.851

26.76

198.001

a

199.000

53.654

27.03

53.217

26.81

199.001

a

200.000

54.024

27.08

53.585

26.86

200.001

a

201.000

54.375

27.12

53.934

26.9

201.001

a

202.000

54.747

27.17

54.304

26.95

202.001

a

203.000

55.201

27.26

54.756

27.04

203.001

a

204.000

55.575

27.31

55.128

27.09

204.001

a

205.000

55.951

27.36

55.501

27.14

205.001

a

206.000

56.307

27.4

55.854

27.18

206.001

a

207.000

56.684

27.45

56.229

27.23

207.001

a

208.000

57.041

27.49

56.606

27.28

208.001

a

209.000

57.504

27.58

57.066

27.37

209.001

a

210.000

57.884

27.63

57.423

27.41

210.001

a

211.000

58.245

27.67

57.803

27.46

211.001

a

212.000

58.606

27.71

58.162

27.5

212.001

a

213.000

58.968

27.75

58.522

27.54

213.001

a

214.000

59.353

27.8

58.904

27.59

214.001

a

215.000

59.802

27.88

59.352

27.67

215.001

a

216.000

60.167

27.92

59.736

27.72

216.001

a

217.000

60.533

27.96

60.100

27.76

217.001

a

218.000

60.900

28

60.465

27.8

218.001

a

219.000

61.267

28.04

60.830

27.84

219.001

a

220.000

61.635

28.08

61.196

27.88

220.001

a

221.000

62.114

28.17

61.651

27.96

221.001

a

222.000

62.463

28.2

62.020

28

222.001

a

223.000

62.834

28.24

62.389

28.04

223.001

a

224.000

63.205

28.28

62.758

28.08

224.001

a

225.000

63.578

28.32

63.129

28.12

225.001

a

226.000

63.951

28.36

63.500

28.16

226.001

a

227.000

64.393

28.43

63.963

28.24

227.001

a

228.000

64.769

28.47

64.314

28.27

228.001

a

229.000

65.145

28.51

64.688

28.31

229.001

a

230.000

65.499

28.54

65.063

28.35

230.001

a

231.000

65.876

28.58

65.438

28.39

231.001

a

232.000

66.255

28.62

65.792.

28.42

232.001

a

233.000

66.704

28.69

66.262

28.5

233.001

a

234.000

67.061

28.72

66.617

28.53

234.001

a

235.000

67.442

28.76

66.996

28.57

235.001

a

236.000

67.800

28.79

67.353

28.6

236.001

a

237.000

68.182

28.83

67.733

28.64

237.001

a

238.000

68.542

28.86

68.091

28.67

238.001

a

239.000

68.998

28.93

68.544

28.74

239.001

a

240.000

69.359

28.96

68.928

28.78

240.001

a

241.000

69.745

29

69.288

28.81

241.001

a

242.000

70.107

29.03

69.648

28.84

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243:000

70.470

29.06

70.034

28.88

243.001

a

244.000

70.834

29.09

70.395

28.91

244.001

a

245.000

71.222

29.13

70.758

28.94

245.001

a

246.000

71.686

29.2

71.244

29.02

246.001

a

247.000

72.051

29.23

71.608

29.05

247.001

a

248.000

72.443

29.27

71.997

29.09

248.001

a

249.000

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29.3

72.363

29.12

249.001

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250.000

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29.34

72.754

29.16

250.001

a

251.000

73.571

29.37

73.120

29.19

251.001

a

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29.44

73.588

29.26

252.001

a

253.000

74.411

29.47

73.957

29.29

253.001

a

254.000

74.782

29.5

74.351

29.33

254.001

a

255.000

75.153

29.53

74.721

29.36

255.001

a

256.000

75.551

29.57

75.091

29.39

256.001

a

257.000

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29.6

75.462

29.42

257.001

a

258.000

76.374

29.66

75.936

29.49

258.001

a

259.000

76.774

29.7

76.309

29.52

259.001

a

260.000

77.149

29.73

76.682

29.55

260.001

a

261.000

77.524

29.76

77.081

29.59

261.001

a

262.000

77.900

29.79

77.456

29.62

262.001

a

263.000

78.277

29.82

77.831

29.65

263.001

a

264.000

78.733

29.88

78.285

29.71

264.001

a

265.000

79.111

29.91

78.662

29.74

265.001

a

266.000

79.490

29.94

79.039

29.77

266.001

a

267.000

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29.97

79.417

29.8

267.001

a

268.000

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30

79.795

29.83

268.001

a

269.000

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30.03

80.174

29.86

269.001

a

270.000

81.092

30.09

80.634

29.92

270.001

a

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81.014

29.95

271.001

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272.001

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273.000

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273.001

a

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a

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82.542

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275.001

a

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30.29

82.980

30.12

276.001

a

277.000

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30.31

83.364

30.15

277.001

a

278.000

84.193

30.34

83.749

30.18

278.001

a

279.000

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30.37

84.134

30.21

279.001

a

280.000

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30.39

84.492

30.23

280.001

a

281.000

85.328

30.42

84.879

30.26

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85.350

30.32

282.001

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85.710

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283.001

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284.000

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30.37

284.001

a

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30.55

86.488

30.4

285.001

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30.58

86.849

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a

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30.66

87.687

30.5

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a

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289.001

a

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88.471

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a

291.000

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88.863

30.59

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89.257

30.62

292.001

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293.000

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30.8

89.622

30.64

293.001

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296.000

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30.91

90.866

30.75

296.001

a

297.000

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30.93

91.262

30.78

297.001

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298.000

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30.96

91.659

30.81

298.001

a

299.000

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92.027

30.83

299.001

a

300.000

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31.04

92.515

30.89.

300.001

a

301.000

93.335

31.06

92.884

30.91

301.001

a

302.000

93.736

31.09

93.284

30.94

302.001

a

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93.684

30.97

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a

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94.054

30.99

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a

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94.455

31.02

305.001

a

306.000

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31.24

95.290

31.09

307.001

a

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95.694

31.12

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309.000

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96.066

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309.001

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96.471

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97.310

31.34

96.844

31.19

311.001

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312.000

97.686

31.36

97.250

31.22

312.001

a

313.000

98.156

31.41

97.687

31.26

313.001

a

314.000

98.533

31.43

98.094

31.29

314.001

a

315.000

98.910

31.45

98.469

31.31

315.001

a

316.000

99.319

31.48

98.877

31.34

316.001

a

317.000

99.697

31.5

99.254

31.36

317.001

a

318.000

100.076

31.52

99.631

31.38

318.001

a

319.000

100.550

31.57

100.104

31.43

319.001

a

320.000

100.930

31.59

100.482

31.45

320.001

a

321.000

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31.62

100.893

31.48

321.001

a

322.000

101.722

31.64

101.272

31.5

322.001

a

323.000

102.103

31.66

101.652

31.52

323.001

a

324.000

102.484

31.68

102.031

31.54

324.001

a

325.000

102.963

31.73

102.509

31.59

325.001

a

326.000

103.346

31.75

102.890

31.61

326.001

a

327.000

103.729

31.77

103.271

31.63

327.001

a

328.000

104.112

31.79

103.686

31.66

328.001

a

329.000

104.495

31.81

104.068

31.68

329.001

a

330.000

104.912

31.84

104.451

31.7

330.001

a

331.000

105.363

31.88

104.933

31.75

331.001

a

332.000

105.781

31.91

105.317

31.77

332.001

a

333.000

106.167

31.93

105.701

31.79

333.001

a

334.000

106.553

31.95

106.119

31.82

334.001

a

335.000

106.939

31.97

106.504

31.84

335.001

a

336.000

107.360

32

106.890

31.86

336.001

a

337.000

107.814

32.04

107.377

31.91

337.001

a

338.000

108.236

32.07

107.763

31.93

338.001

a

339.000

108.624

32.09

108.184

31.96

339.001

a

340.000

109.013

32.11

108.572

31.98

340.001

a

341.000

109.402

32.13

108.960

32

341.001

a

342.000

109.792

32.15

109.348

32.02

342.001

a

343.000

110.285

32.2

109.839

32.07

343.001

a

344.000

110.675

32.22

110.229

32.09

344.001

a

345.000

111.066

32.24

110.618

32.11

345.001

a

346.000

111.458

32.26

111.009

32.13

346.001

a

347.000

111.884

32.29

111.434

32.16

347.001

a

348.000

112.277

32.31

111.825

32.18

348.001

a

349.000

112.739

32.35

112.286  
32.22  
349.001  
a  
350.000  
113.133  
32.37  
112.678  
32.24  
350.001  
En adelante

33

33

## TABLA No. 2

Aplicable a trabajadores que no reciben del cónyuge ni ceden a éste rentas de trabajo

NÚMERO DE PERSONAS A CARGO  
DISTINTAS DEL CONYUGE

Ninguna, 1 o 2

3 o más

Intervalos

Valor a retener

% de retención

Valor a retener

% de retención

1

a

30.000

0

0

0

0

30.001

a

31.000

158

.52

0

0

31.001

a

32.000

226

.72

0

0

32.001

a

33.000

295

.91

0

0

33.001

a

34.000

361

1.08

0

0

34.001

a

35.000

441

1.28

0

0

35.001

a

36.000

518

1.46

124

.35

36.001

a

37.000

598

1.64

204

.56

37.001

a

38.000

682

1.82

288

.77

38.001

a

39.000

770

2

377

.98

39.001

a

40.000

853

2.16

458

1.16

40.001

a

41.000

943

2.33

550

1.36

41.001

a

42.000

1.037

2.5

643

1.55

42.001

a

43.000

1.139

2.68

743

1.75

41001

a

44.000

1.239

2.85

843

1.94

44.001

a

45.000

1.330

2.99

934

2.1

45.001

a

46.000

1.437

3.16

1.041

2.29

46.001

a

47.000

1.543

3.32

1.153

2.48

47.001

a

48.000

1.667

3.51

1.273

2.68

48.001

a

49.000

1.818

3.75

1.425

2.94

49.001

a

50.000

1.970

3.98

1.579

3.19

50.001

a

51.000

2.115

4.19

1.722

3.41

51.001

a

52.000

2.276

4.42

1.879

3.65

52.001

a

53.000

2.436

4.64

2.042

3.89

53.001

a

54.000

2.594

4.85

2.204

4.12

54.001

a

55.000

2.763

5.07

2.365

4.34

55.001

a

56.000

2.930

5.28

2.536

4.57

56.001

a

57.000

3.084

5.46

2.695

4.77

57.001

a

58.000

3.254

5.66

2.863

4.98

58.001

a

59.000

3.428

5.86

3.036

5.19

59.001

a

60.000

3.605

6.06

3.213

5.4

60.001

a

61.000

3.781

6.25

3.388

5.6

61.001

a

62.000

3.948

6.42

3.554

5.78

62.001

a

63.000

4.131

6.61

3.743

5.99

63.001

a

64.000

4.318

6.8

3.924

6.18

64.001

a

65.000

4.502

6.98

4.108

6.37

65.001

a

66.000

4.689

7.16

4.296

6.56

66.001

a

67.000

4.887

7.35

4.488

6.75

67.001

a

68.000

5.062

7.5

4.671

6.92

68.001

a

69.000

5.253

7.67

4.863

7.1

69.001

a

70.000

5.462

7.86

5.066

7.29

70.001

a

71.000

5.689

8.07

5.266

7.47

71.001

a

72.000

5.913

8.27

5.469

7.65

72.001

a

73.000

6.133

8.46

5.684

7.84

73.001

a

74.000

6.372

8.67

5.924

8.06

74.001

a

75.000

6.608

8.87

6.161

8.27

75.001

a

76.000

6.840

9.06

6.394

8.47

76.001

a

77.000

7.083

9.26

6.640

8.68

77.001

a

78.000

7.331

9.46

6.882

8.88

78.001

a

79.000

7.559

9.63

7.112

9.06

79.001

a

80.000

7.361

9.82

7.806

9.26

80.001

a

81.000

7.615

10.02

8.066

9.46

81.001

a

82.000

7.872

10.2

8.313

9.66

82.001

a

83.000

8.126

10.39

8.571

9.85

83.001

a

84.000

8.366

10.55

8.809

10.02

84.001

a

85.000

8.627

10.74

9.075

10.21

85.001

a

86.000

8.891

10.92

9.336

10.4

86.001

a

87.000

9.160

11.1

9.601

10.59

87.001

a

88.000

9.432

11.29

9.878

10.78

88.001

a

89.000

9.699

11.47

10.150

10.96

89.001

a

90.000

9.952

11.62

10.399

11.12

90.001

a

91.000

10.226

11.8

10.679

11.3

91.001

a

92.000

10.513

11.98

10.961

11.49

92.001

a

93.000

10.794

12.15

11.238

11.67

93.001

a

94.000

11.070

12.32

11.519

11.84

94.001

a

95.000

11.340

12.48

11.793

12

95.001

a

96.000

11.670

12.69

12.118

12.22

96.001

a

97.000  
11.946  
12.84  
12.390  
12.38  
97.001  
a  
98.000  
12.216  
12.99  
12.665  
12.53  
98.001  
a  
99.000  
12.489  
13.14  
12.942  
12.68  
99.001  
a  
100.000  
12.765  
13.28  
13.213  
12.83  
100.001  
a

101.000

13.044

13.43

13.497

12.98

101.001

a

102.000

13.438

13.68

13.885

13.24

102.001

a

103.000

13.724

13.83

14.175

13.39

103.001

a

104.000

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13.97

14.458

13.54

104.001

a

105.000

14.295

14.11

14.744

13.68

105.001

a

106.000

14.590

14.26

15.044

13.83

106.001

a

107.000

15.336

13.98

14.888

14.4

107.001

a

108.000

15.738

14.23

15.297

14.64

108.001

a

109.000

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14.37

15.591

14.79

109.001

a

110.000

16.348

14.52

15.899

14.93

110.001

a

111.000

16.641

14.66

16.199

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16.502

15.2

112.001

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113.000

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113.001

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114.000

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17.518

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15.82

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117.000

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15.95

117.001

a

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15.69

18.435

16.07

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18.734

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119.001

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121.000

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19.472

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19.780

16.65

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123.000

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20.090

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123.001

a

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16.88

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a

125.000

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17

20.716

16.64

125.001

a

126.000

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126.001

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127.000

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21.454

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128.000

22.210

17.42

21.764

17.07

128.001

a

129.000

22.526

17.53

22.076

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129.001

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130.000

22.830

17.63

22.390

17.29

130.001

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131.000

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22.707

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133.000

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134.000

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17.81

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135.000

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17.92

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a

136.000

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143.000

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20

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19.71

151.001

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152.000

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19.89

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154.000

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155.000

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31.008

20.07

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156.000

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31.457

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157.000

32.239

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20.31

157.001

a

158.000

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20.68

32.130

20.4

158.001

a

159.000

32.920

20.77

32.476

20.49

159.001

a

160.000

33.255

20.85

32.809

20.57

160.001

a

161.000

33.592

20.93

33.143

20.65

161.001

a

162.000

33.931

21.01

33.478

20.73

162.001

a

163.000

34.384

21.16

33.946

20.89

163.001

a

164.000

34.727

21.24

34.285

20.97

164.001

a

165.000

35.087

21.33

34.627

21.05

165.001

a

166.000

35.433

21.41

34.986

21.14

166.001

a

167.000

35.780

21.49

35.331

21.22

167.001

a

168.000

36.129

21.57

35.677

21.3

168.001

a

169.000

36.581

21.71

36.126

21.44

169.001

a

170.000

36.934

21.79

36.476

21.52

170.001

a

171.000

37.271

21.86

36.828

21.6

171.001

a

172.000

37.627

21.94

37.181

21.68

172.001

a

173.000

37.967

22.01

37.518

21.75

173.001

a

174.000

38.326

22.09

37.875

21.83

174.001

a

175.000

38.791

22.23

38.355

21.98

175.001

a

176.000

39.154

22.31

38.697

22.05

176.001

a

177.000

39.500

22.38

39.059

22.13

177.001

a

178.000

39.866

22.46

39.405

22.2

178.001

a

179.000

40.216

22.53

39.769

22.28

179.001

a

180.000

40.567

22.6

40.118

22.35

180.001

a

181.000

41.045

22.74

40.594

22.49

181.001

a

182.000

41.400

22.81

40.946

22.56

182.001

a

183.000

41.756

22.88

41.299

22.63

183.001

a

184.000

42.113

22.95

41.654

22.7

184.001

a

185.000

42.471

23.02

42.010

22.77

185.001

a

186.000

42.813

23.08

42.368

22.84

186.001

a

187.000

43.286

23.21

42.839

22.97

187.001

a

188.000

43.631

23.27

43.200

23.04

188.001

a

189.000

43.995

23.34

43.543

23.1

189.001

a

190.000

44.361

23.41

43.907

23.17

190.001

a

191.000

44.710

23.47

44.272

23.24

191.001

a

192.000

45.059

23.53

44.619

23.3

192.001

a

193.000

45.526

23.65

45.083

23.42

193.001

a

194.000

45.878

23.71

45.433

23.48

194.001

a

195.000

46.232

23.77

45.785

23.54

195.001

a

196.000

46.607

23.84

46.157

23.61

196.001

a

197.000

46.963

23.9

46.511

23.67

197.001

a

198.000

47.321

23.96

46.866

23.73

198.001

a

199.000

47.778

24.07

47.322

23.84

199.001

a

200.000

48.139

24.13

47.680

23.9

200.001

a

201.000

48.480

24.18

48.039

23.96

201.001

a

202.000

48.843

24.24

48.400

24.02

202.001

a

203.000

49.207

24.3

48.762

24.08

203.001

a

204.000

49.552

24.35

49.124

24.14

204.001

a

205.000

50.020

24.46

49.570

24.24

205.001

a

206.000

50.368

24.51

49.936

24.3

206.001

a

207.000

50.737

24.57

50.282

24.35

207.001

a

208.000

51.086

24.62

50.650

24.41

208.001

a

209.000

51.457

24.68

50.999

24.46

209.001

a

210.000

51.809

24.73

51.369

24.52

210.001

a

211.000

52.267

24.83

51.804

24.61

211.001

a

212.000

52.621

24.88

52.177

24.67

212.001

a

213.000

52.976

24.93

52.530

24.72

213.001

a

214.000

53.332

24.98

52.883

24.77

214.001

a

215.000

53.689

25.03

53.238

24.82

215.001

a

216.000

54.047

25.08

53.616

24.88

216.001

a

217.000

54.514

25.18

54.081

24.98

217.001

a

218.000

54.875

25.23

54.440

25.03

218.001

a

219.000

55.258

25.29

54.799

25.08

219.001

a

220.000

55.621

25.34

55.160

25.13

220.001

a

221.000

55.984

25.39

55.543

25.19

221.001

a

222.000

56.349

25.44

55.906

25.24

222.001

a

223.000

56.715

25.49

56.270

25.29

223.001

a

224.000

57.171

25.58

56.746

25.39

224.001

a

225.000

57.539

25.63

57.112

25.44

225.001

a

226.000

57.908

25.68

57.479

25.49

226.001

a

227.000

58.278

25.73

57.848

25.54

330.001

a

331.000

98.984

29.95

98.555

29.82

331.001

a

332.000

99.383

29.98

98.919

29.84

332.001

a

333.000

99.849

30.03

99.384

29.89

333.001

a

334.000

100.216

30.05

99.783

29.92

334.001

a

335.000

100.617

30.08

100.182

29.95

335.001

a

336.000

101.019

30.11

100.549

29.97

336.001

a

337.000

101.387

30.13

100.950

30

337.001

a

338.000

101.790

30.16

101.351

30.03

338.001

a

339.000

102.260

30.21

101.786

30.07

339.001

a

340.000

102.630

30.23

102.189

30.1

340.001

a

341.000

103.035

30.26

102.558

30.12

341.001

a

342.000

103.406

30.28

102.962

30.15

342.001

a

343.000

103.811

30.31

103.366

30.18

343.001

a

344.000

104.183

30.33

103.737

30.2

344.001

a

345.000

104.590

30.36

104.142

30.23

345.001

a

346.000

105.032

30.4

104.582

30.27

346.001

a

347.000

105.439

30.43

104.989

30.3

347.001

a

348.000

105.848

30.46

105.396

30.33

348.001

a

349.000

106.222

30.48

105.769

30.35

349.001

a

350.000

106.632

30.51

106.178

30.38

350.001

adelante

32

32

TABLA No. 3

Aplicable a trabajadores que ceden rentas de trabajo a su cónyuge

NÚMERO DE PERSONAS A CARGO

DISTINTAS DEL CONYUGE

Ninguna, 1 o 2

3 o más

Intervalos

Valor a retener

% de retención

Valor a retener

% de retención

1

a

52.000

0

0

0

0

52.001

a

53.000

147

.28

0

0

53.001

a

54.000

267

.5

0

0

54.001

a

55.000

392

.72

0

0

55.001

a

56.000

521

.94

127

.23

56.001

a

57.000

644

1.14

248

.44

57.001

a

58.000

776

1.35

385

.67

58.001

a

59.000

912

1.56

520

.89

59.001

a

60.000

1.053

1.77

660

1.11

60.001

a

61.000

1.197

1.98

804

1.33

61.001

a

62.000

1.334

2.17

940

1.53

62.001

a

63.000

1.475

2.36

1.081

1.73

63.001

a

64.000

1.631

2.57

1.238

1.95

64.001

a

65.000

1.780

2.76

1.386

2.15

65.001

a

66.000

1.938

2.96

1.545

2.36

66.001

a

67.000

2.094

3.15

1.702

2.56

67.001

a

68.000

2.247

3.33

1.856

2.75

68.001

a

69.000

2.404

3.51

2.013

2.94

69.001

a

70.000

2.571

3.7

2.182

3.14

70.001

a

71.000

2.742

3.89

2.347

3.33

71.001

a

72.000

2.910

4.07

2.516

3.52

72.001

a

73.000

3.066

4.23

2.675

3.69

73.001

a

74.000

3.241

4.41

2.851

3.88

74.001

a

75.000

3.419

4.59

3.024

4.06

75.001

a

76.000

3.593

4.76

3.201

4.24

76.001

a

77.000

3.779

4.94

3.381

4.42

77.001

a

78.000

3.960

5.11

3.565

4.6

78.001

a

79.000

4.129

5.26

3.736

4.76

79.001

a

80.000

4.316

5.43

3.919

4.93

80.001

a

81.000

4.508

5.6

4.113

5.11

81.001

a

82.000

4.694

5.76

4.303

5.28

82.001

a

83.000

4.892

5.93

4.496

5.45

83.001

a

84.000

5.068

6.07

4.676

5.6

84.001

a

85.000

5.272

6.24

4.875

5.77

85.001

a

86.000

5.480

6.41

5.078

5.94

86.001

a

87.000

5.700

6.59

5.276

6.1

87.001

a

88.000

5.941

6.79

5.495

6.28

88.001

a

89.000

6.177

6.98

5.725

6.47

89.001

a

90.000

6.390

7.14

5.942

6.64

90.001

a

91.000

6.633

7.33

6.181

6.83

91.001

a

92.000

6.871

7.51

6.432

7.03

92.001

a

93.000

7.122

7.7

6.669

7.21

93.001

a

94.000

7.367

7.88

6.919

7.4

94.001

a

95.000

7.597

8.04

7.153

7.57

95.001

a

96.000

7.850

8.22

7.401

7.75

96.001

a

97 A00

8.105

8.4

7.662

7.94

97.001

a

98.000

8.355

8.57

7.907

8.11

98.001

a

99.000

8.618

8.75

8.175

8.3

99.001

a

100.000

8.885

8.93

8.437

8.48

100.001

a

101.000

9.123

9.08

8.683

8.64

101.001

a

102.000

9.388

9.25

8.942

8.81

102.001

a

103.000

9.665

9.43

9.214

8.99

103.001

a

104.000

9.936

9.6

9.490

9.17

104.001

a

105.000

10.209

9.77

9.760

9.34

105.001

a

106.000

10.486

9.94

10.043

9.52

106.001

a

107.000

10.745

10.09

10.298

9.67

107.001

a

108.000

11.029

10.26

10.578

9.84

108.001

a

109.000

11.305

10.42

10.860

10.01

109.001

a

110.000

11.639

10.63

11.190

10.22

110.001

a

111.000

11.911

10.78

11.458

10.37

111.001

a

112.000

12.175

10.92

11.729

10.52

112.001

a

113.000

12.453

11.07

12.003

10.67

113.001

a

114.000

12.734

11.22

12.280

10.82

114.001

a

115.000

13.007

11.36

12.560

10.97

115.001

a

116.000

13.398

11.6

12.947

11.21

116.001

a

117.000

13.677

11.74

13.234

11.36

117.001

a

118.000

13.959

11.88

13.512

11.5

118.001

a

119.000

14.243

12.02

13.805

11.65

119.001

a

120.000

14.531

12.16

14.089

11.79

120.001

a

121.000

14.833

12.31

14.387

11.94

121.001

a

122.000

15.236

12.54

14.786

12.17

122.001

a

123.000

15.533

12.68

15.092

12.32

123.001

a

124.000

15.832

12.82

15.388

12.46

124.001

a

125.000

16.135

12.96

15.687

12.6

125.001

a

126.000

16.440

13.1

15.988

12.74

126.001

a

127.000

16.735

13.23

16.293

12.88

127.001

a

128.000

17.161

13.46

16.715

13.11

128.001

a

129.000

17.463

13.59

17.013

13.24

129.001

a

130.000

17.767

13.72

17.314

13.37

130.001

a

131.000

18.061

13.84

17.617

13.5

131.001

a

132.000

18.370

13.97

17.923

13.63

132.001

a

133.000

18.669

14.09

18.218

13.75

133.001

a

134.000

18.970

14.21

18.529

13.88

134.001

a

135.000

19.324

14.42

18.951

14.09

135.001

a

136.000

19.701

14.54

19.268

14.22

136.001

a

137.000

20.024

14.67

19.574

14.34

137.001

a

138.000

20.336

14.79

19.882

14.46

138.001

a

139.000

20.636

14.9

20.193

14.58

139.001

a

140.000

20.952

15.02

20.506

14.7

140.001

a

141.000

21.384

15.22

20.934

14.9

141.001

a

142.000

21.691

15.33

21.239

15.01

142.001

a

143.000

22.002

15.44

21.560

15.13

143.001

a

144.000

22.314

15.55

21.869

15.24

144.001

a

145.000

22.628

15.66

22.180

15.35

145.001

a

146.000

22.945

15.77

22.494

15.46

146.001

a

147.000

23.381

15.96

22.927

15.65

147.001

a

148.000

23.703

16.07

23.246

15.76

148.001

a

149.000

24.012

16.17

23.566

15.87

149.001

a

150.000

24.338

16.28

23.890

15.98

150.001

a

151.000

24.666

16.39

24.215

16.09

151.001

a

152.000

24.982

16.49

24.527

16.19

152.001

a

153.000

25.406

16.66

24.964

16.37

153.001

a

154.000

25.726

16.76

25.281

16.47

154.001

a

155.000

26.048

16.86

25.600

16.57

155.001

a

156.000

26.372

16.96

25.937

16.68

156.001

a

157.000

26.714

17.07

26.260

16.78

157.001

a

158.000

27.042

17.17

26.586

16.88

158.001

a

159.000

27.483

17.34

27.024

17.05

159.001

a

160.000

27.800

17.43

27.354

17.15

160.001

a

161.000

28.135

17.53

27.686

17.25

161.001

a

162.000

28.472

17.63

28.020

17.35

162.001

a

163.000

28.795

17.72

28.356

17.45

163.001

a

164.000

29.119

17.81

28.677

17.54

164.001

a

165.000

29.560

17.97

29.116

17.7

165.001

a

166.000

29.889

18.06

29.442

17.79

166.001

a

167.000

30.236

18.16

29.786

17.89

167.001

a

168.000

30.568

18.25

30.116

17.98

168.001

a

169.000

30.902

18.34

30.464

18.08

169.001

a

170.000

31.238

18.43

30.798

18.17

170.001

a

171.000

31.695

18.59

31.252

18.33

171.001

a

172.000

32.036

18.68

31.590

18.42

172.001

a

173.000

32.378

18.77

31.929

18.51

173.001

a

174.000

32.704

18.85

32.253

18.59

174.001

a

175.000

33.050

18.94

32.596

18.68

175.001

a

176.000

33.380

19.02

32.941

18.77

176.001

a

177.000

33.835

19.17

33.393

18.92

177.001

a

178.000

34.186

19.26

33.742

19.01

178.001

a

179.000

34.521

19.34

34.075

19.09

179.001

a

180.000

34.876

19.43

34.428

19.18

180.001

a

181.000

35.215

19.51

34.782

19.27

181.001

a

182.000

35.574

19.6

35.120

19.35

182.001

a

183.000

36.025

19.74

35.587

19.5

183.001

a

184.000

36.369

19.82

35.929

19.58

184.001

a

185.000

36.715

19.9

36.272

19.66

185.001

a

186.000

37.062

19.98

36.617

19.74

186.001

a

187.000

37.411

20.06

36.964

19.82

187.001

a

188.000

37.762

20.14

37.312

19.9

188.001

a

189.000

38.227

20.28

37.775

20.04

189.001

a

190.000

38.582

20.36

38.146

20.13

190.001

a

191.000

38.938

20.44

38.500

20.21

191.001

a

192.000

39.295

20.52

38.855

20.29

192.001

a

193.000

39.655

20.6

39.212

20.37

193.001

a

194.000

40.015

20.68

39.570

20.45

194.001

a

195.000

40.358

20.75

39.911

20.52

195.001

a

196.000

40.839

20.89

40.390

20.66

196.001

a

197.000

41.186

20.96

40.734

20.73

197.001

a

198.000

41.554

21.04

41.099

20.81

198.001

a

199.000

41.903

21.11

41.446

20.88

199.001

a

200.000

42.254

21.18

41.815

20.96

200.001

a

201.000

42.606

21.25

42.165

21.03

201.001

a

202.000

43.080

21.38

42.637

21.16

202.001

a

203.000

43.436

21.45

42.990

21.23

203.001

a

204.000

43.793

21.52

43.345

21.3

204.001

a

205.000

44.151

21.59

43.701

21.37

205.001

a

206.000

44.511

21.66

44.059

21.44

206.001

a

207.000

44.851

21.72

44.418

21.51

207.001

a

208.000

45.318

21.84

44.882

21.63

208.001

a

209.000

45.682

21.91

45.223

21.69

209.001

a

210.000

46.027

21.97

45.587

21.76

210.001

a

211.000

46.394

22.04

45.952

21.83

211.001

a

212.000

46.741

22.1

46.297

21.89

212.001

a

213.000

47.111

22.17

46.665

31.96

213.001

a

214.000

47.567

22.28

47.119

22.07

214.001

a

215.000

47.919

22.34

47.468

22.13

215.001

a

216.000

48.272

22.4

47.841

22.2

216.001

a

217.000

48.647

22.47

48.192

22.26

217.001

a

218.000

49.002

32.53

48.546

22.32

218.001

a

219.000

49.359

22.59

48.900

22.38

219.001

a

220.000

49.804

22.69

49.365

22.49

220.001

a

221.000

50.163

22.75

49.722

22.55

221.001

a

222.000

50.524

22.81

50.081

22.61

222.001

a

223.000

50.885

22.87

50.440

22.67

223.001

a

224.000

51.248

22.93

50.801

22.73

224.001

a

225.000

51.612

22.99

51.163

22.79

225.001

a

226.000

52.045

23.08

51.616

22.89

226.001

a

227.000

52.412

23.14

51.959

22.94

227.001

a

228.000

52.780

23.2

52.325

23

228.001

a

229.000

53.126

23.25

52.692

23.06

229.001

a

230.000

53.496

23.31

53.037

23.11

230.001

a

231.000

53.844

23.36

53.406

23.17

231.001

a

232.000

54.309

23.46

53.870

23.27

232.001

a

233.000

54.684

23.52

54.242

23.33

233.001

a

234.000

55.035

23.57

54.592

23.38

234.001

a

235.000

55.412

23.63

54.966

23.44

235.001

a

236.000

55.789

23.69

55.342

23.5

236.001

a

237.000

56.145

23.74

55.695

23.55

237.001

a

238.000

56.620

23.84

56.168

23.65

238.001

a

239.000

56.977

23.89

56.524

23.7

239.001

a

240.000

57.336

23.94

56.905

23.76

240.001

a

241.000

57.720

24

57.263

23.81

241.001

a

242.000

58.080

24.05

57.621

23.86

242.001

a

243.000

58.442

24.1

58.006

23.92

243.001

a

244.000

58.902

24.19

58.464

24.01

244.001

a

245.000

59.266

24.24

58.826

24.06

245.001

a

246.000

59.631

24.29

59.190

24.11

246.001

a

247.000

60.022

24.35

59.554

24.16

247.001

a

248.000

60.390

24.4

59.919

24.21

248.001

a

249.000

60.758

24.45

60.310

24.27

249.001

a

250.000

61.202

24.53

60.753

24.35

250.001

a

251.000

61.572

24.58

61.122

24.4

251.001

a

252.000

61.944

24.63

61.491

24.45

252.001

a

253.000

62.317

24.68

61.862

24.5

253.001

a

254.000

62.665

24.72

62.234

24.55

254.001

a

255.000

63.039

24.77

62.607

24.6

255.001

a

256.000

63.491

24.85

63.057

24.68

256.001

a

257.000

63.868

24.9

63.432

24.73

257.001

a

258.000

64.246

24.95

63.782

24.77

258.001

a

259.000

64.599

24.99

64.159

24.82

259.001

a

260.000

64.978

25.04

64.537

24.87

260.001

a

261.000

65.333

25.08

64.890

24.91

261.001

a

262.000

65.714

25.13

65.270

24.96

262.001

a

263.000

66.176

25.21

65.730

25.04

263.001

a

264.000

66.533

25.25

66.085

25.08

264.001

a

265.000

66.918

25.3

66.468

25.13

265.001

a

266.000

67.277

25.34

66.826

25.17

266.001

a

267.000

67.637

25.38

67.184

25.21

267.001

a

268.000

68.025

25.43

67.570

25.26

268.001

a

269.000

68.467

25.5

68.011

25.33

269.001

a

270.000

68.830

25.54

68.399

25.38

270.001

a

271.000

69.193

25.58

68.161

25.42

271.001

a

272.000

69.585

25.63

69.123

25.46

272.001

a

273.000

69.950

25.67

69.487

25.5

273.001

a

274.000

70.316

25.71

69.879

25.55

274.001

a

275.000

70.766

25.78

70.326

25.62

275.001

a

276.000

71.161

25.83

70.693

25.66

276.001

a

277.000

71.530

25.87

71.088

25.71

277.001

a

278.000

71.900

25.91

71.456

25.75

278.001

a

279.000

72.270

25.95

71.825

25.79

279.001

a

280.000

72.670

26

72.222

25.84

280.001

a

281.000

73.126

26.07

72.677

25.91

281.001

a

282.000

73.499

26.11

73.049

25.95

282.001

a

283.000

73.873

26.15

73.421

25.99

283.001

a

284.000

74.248

26.19

73.823

26.04

284.001

a

285.000

74.624

26.23

74.197

26.08

285.001

a

286.000

75.000

26.27

74.572

26.12

286.001

a

287.000

75.464

26.34

75.034

26.19

287.001

a

288.000

75.842

26.38

75.411

26.23

288.001

a

289.000

76.221

26.42

75.788

26.27

289.001

a

290.000

76.601

26.46

76.167

26.31

290.001

a

291.000

76.982

26.5

76.546

26.35

291.001

a

292.000

77.364

26.54

76.926

26.39

292.001

a

293.006

77.834

26.61

77.395

26.46

293.001

a

294.000

78.217

26.65

77.748

26.49

294.001

a

295.000

78.572

26.68

78.130

26.53

295.001

a

296.000

78.957

26.72

78.514

26.57

296.001

a

297.000

79.343

26.76

78.898

26.61

297.001

a

298.000

79.730

26.8

79.283

26.65

298.001

a

299.000

80.177

26.86

79.729

26.71

299.001

a

300.000

80.565

26.9

80.116

26.75

300.001

a

301.000

80.924

26.93

80.473

26.78

301.001

a

302.000

81.314

26.97

80.862

26.82

302.001

a

303.000

81.705

27.01

81.251

26.86

303.001

a

304.000

82.066

27.04

81.611

26.89

304.001

a

305.000

82.519

27.1

82.093

26.96

305.001

a

306.000

82.912

27.14

82.454

26.99

306.001

a

307.000

83.276

27.17

82.846

27.03

307.001

a

308.000

83.670

2711

83.209

27.06

308.001

a

309.000

84.035

27.24

83.603

27.1

309.001

a

310.000

84.431

27.28

83.967

27.13

310.001

a

311.000

84.890

27.34

84.424

27.19

311.001

a

312.000

85.257

27.37

84.821

27.23

312.001

a

313.000

85.625

27.4

85.187

27.26

313.001

a

314.000

86.024

27.44

85.554

27.29

314.001

a

315.000

86.393

27.47

85.952

27.33

315.001

a

316.000

86.762

27.5

86.320

27.36

316.001

a

317.000

87.227

27.56

86.784

27.42

317.001

a

318.000

87.630

27.6

87.185

27.46

318.001

a

319.000

88.001

27.63

87.555

27.49

319.001

a

320.000

88.405

27.67

87.958

27.53

320.001

a

321.000

88.778

27.7

88.329

27.56

321.001

a

322.000

89.151

27.73

88.734

27.6

322.001

a

323.000

89.558

27.77

89.106

27.63

323.001

a

324.000

90.030

27.83

89.577

27.69

324.001

a

325.000

90.405

27.86

89.951

27.72

325.001

a

326.000

90.781

21.89

90.358

27.76

326.001

a

327.000

91.191

27.93

90.734

27.79

327.001

a

328.600

91.569

27.96

91.110

27.82

328.001

a

329.000

91.947

27.99

91.520

27.86

329.001

a

330.000

92.424

28.05

91.996

27.92

330.001

a

331.000

92.804

28.08

92.374

27.95

331.001

a

332.000

93.217

28.12

92.753

27.98

332.001

a

333.000

93.598

28.15

93.133

28.01

333.001

a

334.000

93.980

28.18

93.513

28.04

334.001

a

335.000

94.362

28.21

93.927

28.08

335.001

a

336.000

94.845

28.27

94.376

28.13

336.001

a

337.000

95.229

28.3

94.758

28.16

337.001

a

338.000

95.613

28.33

95.175

28.2

338.001

a

339.000

95.998

28.36

95.558

28.23

339.001

a

340.000

96.384

28.39

95.942

28.26

340.001

a

341.000

96.770

28.42

96.327

28.29

341.001

a

342.000

97.225

28.47

96.781

28.34

342.001

a

343.000

97.612

28.5

97.167

28.37

343.001

a

344.000

98.000

28.53

97.554

28.4

344.001

a

345.000

98.389

28.56

97.941

28.43

345.001

a

346.000

98.778

28.59

98.329

28.46

346.001

a

347.000

99.168

28.62

98.717

28.49

347.001

a

348.000

99.628

28.67

99.176

28.54

348.001

a

349.000

100.019

28.7

99.566

28.57

349.001

a

350.000

100.411

28.73

99.957

28.6

350.001

a

en adelante

30

30

Artículo 2° Para efectos del artículo 5° del Decreto 81 de 1984, la disminución, de la base mensual de retención, por concepto de intereses o corrección monetaria de prestamos para adquisición de vivienda, no podrá exceder en ningún caso de setenta mil pesos (\$70.000.00) mensuales.

Artículo 3° A partir del 1° de enero de 1985, la tabla de retención en la fuente prevista en este artículo se aplicara a los dividendos gravables pagados o abonados en cuenta a:

1. Personas naturales nacionales o extranjeras residentes en el país que sean accionistas de sociedades anónimas diferentes de las abiertas.
2. Personas naturales nacionales no residentes en el país que accionistas de sociedades anónimas de cualquier tipo.

3. Sucesiones ilíquidas de causantes nacionales, residentes o no en el país, que sean sociedades anónimas de cualquier tipo.

4. Sucesiones ilíquidas de causantes extranjeros que eran residentes en Colombia al momento de su muerte, que sean accionistas de sociedades anónimas de cualquier tipo.

Dividendo mensual Intervalos

Valor a retener

% de retención

0

a

8.000

0

0

8.001

a

9.000

113

1.33

9.001

a

10.000

158

1.66  
10.001  
a  
11.000  
209

2  
11.001  
a  
12.000  
268

2.33  
12.001  
a  
13.000  
333

2.66  
13.001  
a  
14.000  
404

2.99  
14.001  
a  
15.000

482

3.33

15.001

a

16.000

567

3.66

16.001

a

17.000

659

3.99

17.001

a

18.000

757

4.99

18.001

a

19.000

862

5

4.33

19.001

a  
20.000  
974

4.66  
20.001  
a  
21.000  
1.092

5.33  
21.001  
a  
22.000  
1.120

5.21  
22.001  
a  
23.000  
1.191

5.29  
23.001  
a  
24.000  
1.271

5.41  
24.001  
a  
25.000  
1.352

5.52  
25.001  
a  
26.000  
1.442

5.65  
26.001  
a  
27.000  
1.532

5.78  
27.001  
a  
28.000  
1.631

5.93  
28.001

29.000

1.731

6:07

29.001

a

30.000

1.833

6.21

30.001

a

31.000

1.943

6.37

31.001

a

32.000

2.053

6.52

32.001

a

33.000

2.167

6.67

33.001

a  
34.000  
2.287

6.82  
34.001

a  
35.000  
2.407

6.98  
35.001

a  
36.000  
2.533

7.13  
36.001

a  
37.000  
2.663

7.29  
37.001

a  
38.000  
2.794

7.45  
38.001  
a  
39.000  
2.932

7.61  
39.001  
a  
40.000  
3.072

7.77  
40.001  
a  
41.000  
3.212

7.93  
41.001  
a  
42.000  
3.362

8.1  
42.001  
a  
43.000

3.512

8.26

43.001

a

44.000

3.664

8.42

44.001

a

45.000

3.825

8.59

45.001

a

46.000

3.985

8.75

46.001

a

47.000

4.149

8.92

47.001

a  
48.000  
4.319

9.09  
48.001

a  
49.000  
4.489

9.25  
49.001

a  
50.000  
4.666

9.42  
50.001

a  
51.000  
4.846

9.59  
51.001

a  
52.000  
5.026

9.76  
52.001  
a  
53.000  
5.208

9.92  
53.001  
a  
54.000  
5.398

10.09  
54.001  
a  
55.000  
5.588

10.25  
55.001  
a  
56.000  
5.778

10.41  
56.001  
a  
57.000

5.975

10.57

57.001

a

58.000

6.175

10.74

58.001

a

59:000

6.376

10.9

59.001

a

60.000

6.578

11.05

60.001

a

61.000

6.788

11.22

61.001

a  
62.000  
6.998

11.38  
62.001

a  
63.000  
7.208

11.53  
63.001

a  
64.000  
7.425

11.69  
64.001

a  
65.000  
7.645

11.85  
65.001

a  
66.000  
7.865

12  
66.001  
a  
67.000  
8.088

12.16  
67.001  
a  
68.000  
8.318

12.32  
68.001  
a  
69.000  
8.548

12.48  
69.001  
a  
70.000  
8.778

12.63  
70.001  
a  
71.000

9.016

12.78

71.001

a

72.000

9.256

12.94

72.001

a

73.000

9.496

13.09

73.001

a

74.000

9.739

13.25

74.001

a

75.000

9.989

13.4

75.001

a

76.000

10.239

13.56

76.001

a

77.000

10.489

13.71

77.001

a

78.000

10.747

13.86

78.001

a

79.000

11.007

14.02

79.001

a

80.000

11.267

14.17  
80.001  
a  
81.000  
11.530

14.32  
81.001  
a  
82.000  
11.800

14.48  
82.001  
a  
83.000  
12.070

14.63  
83.001  
a  
84.000  
12.341

14:78  
84.001  
a  
85.000

12.619

14.93

85.001

a

86.000

12.899

15.08

86.001

a

87.000

13.179

15.23

87.001

a

88.000

13.462

15.38

88.001

a

89.000

13.752

15.54

89.001

a  
90.000  
14.042

15.69  
90.001

a  
91.000  
14.333

15.83  
91.001

a  
92.000  
14.631

15.99  
92.001

a  
93.000  
14.885

16.09  
93.001

a  
94.000  
15.277

16.34  
94.001  
a  
95.000  
15.559

16.46  
95.001  
a  
96.000  
15.845

16.59  
96.001  
a  
97.000  
16.131

16.71  
97.001  
a  
98.000  
16.418

16.84  
98.001  
a  
99.000

16.834

17.09

99.001

a

100.000

17.129

17.21

100.001

a

101.000

17.424

17.33

101.001

a

102.000

17.722

17.46

102.001

a

103.000

18.027

17.58

103.001

a

104.000

18.459

17.83

104.001

a

105.000

18.765

17.95

105.001

a

106.000

19.078

18.08

106.001

a

107.000

19.392

18.2

107.001

a

108.000

19.706

18.33  
108.001  
a  
109.000  
20.150

18.57  
109.001  
a  
110.000  
20.464

18.68  
110.001  
a  
111.000  
20.778

18.8  
111.001  
a  
112.000  
21.093

18.91  
112.001  
a  
113.000

21.409

19.03

113.001

a

114.000

21.848

19.25

114.001

a

115.000

22.163

19.35

115.001

a

116.000

22.484

19.46

116.001

a

117.000

22.808

19.57

117.001

a

118.000

23.133

19.68

118.001

a

119.000

23.584

19.9

119.001

a

120.000

23.909

20

120.001

a

121.000

24.234

20.11

121.001

a

122.000

24.559

20.21  
122.001  
a  
123.000  
24.885

20.31  
123.001  
a  
124.000  
25.333

20.51  
124.001  
a  
125.000  
25.658

20.61  
125.001  
a  
126.000  
25.985

20.7  
126.001  
a  
127.000

26.319

20.8

127.001

a

128.000

26.654

20.9

128.001

129.000

27.115

21.1

129.001

a

130.000

27.450

21.19

130.001

a

131.000

27.785

21.29

131.001

a  
132.000  
28.121

21.38  
132.001

a  
133.000  
28.457

21.47  
133.001

a  
134.000  
28.913

21.65  
134.001

a  
135.000  
29.249

21.74  
135.001

a  
136.000  
29.586

21.83  
136.001  
a  
137.000  
29.997

21.92  
137.001  
a  
138.000  
30.271

22.01  
138.001  
a  
139.000  
30.740

22.19  
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a  
140.000  
31.086

22.28  
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a  
141.000

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22.37

141.001

a

142.000

31.777

22.45

142.001

a

143.000

32.123

22.54

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a

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32.589

22.71

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a

145.000

32.935

22.79

145.001

a  
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33.282

22.87  
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147.000  
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22.95  
147.001

a  
148.000  
33.983

23.04  
148.001

a  
149.000  
34.462

23.2  
149.001

a  
150.000  
34.818

23.29  
150.001  
a  
151.000  
35.173

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151.001  
a  
152.000  
35.529

23.45  
152.001  
a  
153.000  
35.885

23.53  
153.001  
a  
154.000  
36.361

23.68  
154.001  
a  
155.000

36.717

23.76

155.001

a

156.000

37.073

23.84

156.001

a

157.000

37.431

23.91

157.001

a

158.000

37.791

23.99

158.001

a

159.000

38.280

24.15

159.001

a  
160.000  
38.645

24.22  
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a  
161.000  
39.010

24.3  
161.001

a  
162.000  
39.376

24.38  
162.001

a  
163.000  
39.742

24.45  
163.001

a  
164.000  
40.228

24.6

164.001

a

165.000

40.594

24.67

165.001

a

166.000

40.961

24.75

166.001

a

167.000

41.327

24.82

167.001

a

168.000

41.696

24.89

168.001

a

169.000

42.193

25.04

169.001

a

170.000

42.568

25.11

170.001

a

171.000

42.943

25.18

171.001

a

172.000

43.318

25.25

172.001

a

173.000

43.694

25.33

173.001

a  
174.000  
44.191

25.47  
174.001

a  
175.000  
44.567

25.54  
175.001

a  
176.000  
44.943

25.6  
176.001

a  
177.000  
45.319

25.67  
177.001

a  
178.000  
45.696

25.74  
178.001  
a  
179.000  
46.191

25.87  
179.001  
a  
180.000  
46.567

25.94  
180.001  
a  
181.000  
46.944

26  
181.001  
a  
182.000  
47.320

26.07  
182.001  
a  
183.000.

47.697

26.13

183.001

a

184.000

48.190

26.26

184.001

a

185.000

48.567

26.32

185.001

a

186.000

48.944

26.38

186.001

a

187.000

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26.44

187.001

a  
188.000  
49.699

26.5  
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a  
189.000  
50.189

26.62  
189.001

a  
190.000  
50.566

26.68  
190.001

a  
191.000  
50.944

26.74  
191.001

a  
192.000  
51.322

26.8  
192.001  
a  
193.000  
51.700

26.85  
193.001  
a  
194.000  
52.188

26.97  
194.001  
a  
195.000  
52.566

27.02  
195.001  
a  
196.000  
52.944

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a  
197.000

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27.13

197.001

a

198.000

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27.19

198.001

a

199.000

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199.001

a

200.000

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27.35

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a

201.000

54.945

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202.000  
55.324

27.45  
202.001

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203.000  
55.703

27.5  
203.001

a  
204.000  
56.186

27.61  
204.001

a  
205.000  
56.565

27.66  
205.001

a  
206.000  
56.945

27.71  
206.001  
a  
207.000  
57.325

27.76  
207.001  
a  
208.000  
57.704

27.81  
208.001  
a  
209.000  
58.185

27.9  
209.001  
a  
210.000  
58.571

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210.001  
a  
211.000

58.959

28.01

211.001

a

212.000

59.347

28.06

212.001

a

213.000

59.736

28.11

213.001

a

214.000

60.232

28.21

214.001

a

215.000

60.621

28.26

215.001

a  
216.000  
61.009

28.31  
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217.000  
61.398

28.36  
217.001

a  
218.000  
61.787

28.4  
218.001

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219.000  
62.281

28.5  
219.001

a  
220.000  
62.670

28.55  
220.001  
a  
221.000  
63.060

28.59  
221.001  
a  
222.000  
63.449

28.64  
222.001  
a  
223.000  
63.839

28.64  
223.001  
a  
224.000  
64.330

28.78  
224.001  
a  
225.000

64.720

28.82

225.001

a

226.000

65.110

28.87

226.001

a

227.000

65.500

28.91

227.001

a

228.000

65.890

28.96

228.001

a

229.000

66.380

29.05

229.001

a  
230.000  
66.770

29.09  
230.001

a  
231.000  
67.160

29.13  
231.001

a  
232.000  
67.550

29.18  
232.601

a  
233.000  
67.941

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233.001

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234.000  
68.429

29.3

234.001

a

235.000

68.820

29.34

235.001

a

236.000

69.210

29.38

236.001

a

237.000

69.601

29.43

237.001

a

238.000

69.992

29.47

238.001

a

239.000

70.478

29.55

239.001

a

240.000

70.869

29.59

240.001

a

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71.260

29.63

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a

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11.652

29.67

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a

243.000

72.043

29.7

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a

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72.528

29.78

244.001

a

245.000

72.919

29.82

245.001

a

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73.310

29.86

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a

247.000

73.702

29.9

247.001

a

248.000

74.094

29.93  
248.001  
a  
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74.577

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a  
250.000  
74.969

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a  
251.000  
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251.001  
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75.758

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253.000

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255.000

77.056

30.27

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a

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77.457

30.31

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a

257.000

77.857

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78.258

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78.755

30.46  
259.001

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79.156

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a  
261.000  
79.557

30.54  
261.001

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79.958

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263.000  
80.359

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a  
264.000  
80:855

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264.001  
a  
265.000  
81.256

30.72  
265.001  
a  
266.000  
81.657

30.75  
266.001  
a  
267.000

82.058

30.79

267.001

a

268.000

82.460

30.82

268.001

a

269.000

82.954

30.89

269.001

a

270.000

83.356

30.93

270.001

a

271.000

83.757

30.96

271.001

a  
272.000  
84.159

30.99  
272.001

a  
273.000  
84.561

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273.001

a  
274.000  
85.054

31.09  
274.001

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275.000  
85.456

31.13  
275.001

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276.000  
85.857

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276.001  
a  
277.000  
86.259

31.19  
277.001  
a  
278.000  
86.662

31.23  
278.001  
a  
279.000  
87.153

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a  
280.000  
87.555

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a  
281.000

87.957

31.35

281.001

a

282.000

88.360

31.39

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a

283.000

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31.42

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a

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a

285.000

89.655

31.51

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90.058

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286.001

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287.000  
90.460

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287.001

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90.863

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288.001

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91.352

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289.001

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290.000  
91.755

31.69  
290.001  
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92.158

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291.001  
a  
292.000  
92.561

31.75  
292.001  
a  
293.000  
92.964

31.78  
293.001  
a  
294.000  
93.463

31.84  
294.001  
a  
295.000

93.874

31.87

295.001

a

296.000

94.286

31.9

296.001

a

297.000

94.697

31:93

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31.97

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96.024

32.06  
300.001

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96.436

32.09  
301.001

a  
302.000  
96.848

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302.001

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303.000  
97.260

32.15  
303.001

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304.000  
97.762

32.21  
304.001  
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305.000  
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32.24  
305.001  
a  
306.000  
98.586

32.27  
306.001  
a  
307.000  
98.998

32.3  
307.001  
a  
308.000  
99.411

32.32  
308.001  
a  
309.000

99.912

32.38

309.001

a

310.000

100.324

32.41

310.001

a

311.000

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32.44

311.001

a

312.000

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32.47

312.001

a

313.000

101.561

32.5

313.001

a

314.000

102.061

32.55

314.001

a

315.000

102.474

32.58

315.001

a

316.000

102.886

32.61

316.001

a

317.000

103.299

32.63

317.001

a

318.000

103.712

32.66  
318.001  
a  
319.000  
104.211

32.72  
319.001  
a  
320.000  
104.624

32.74  
320.001  
a  
321.000  
105.037

32.77  
321.001  
a  
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105.450

32.8  
322.001  
a  
323.000

105.862

32.82

323.001

a

324.000

106.360

32.87

324.001

a

325.000

106.773

32.9

325.001

a

326.000

107.186

32.93

326.001

a

327.000

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32.95

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a

328.000

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32.98

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a

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108.510

33.03

329.001

a

330.000

108.923

33.05

330.001

a

331.000

109.337

33.08

331.001

a

332.000

109.750

33.1

332.001

a

333.000

110.164

33.13

333.001

a

334.000

110.660

33.18

334.001

a

335.000

111.075

33.2

335.001

a

336.000

111.497

33.23

336.001

a

337.000

111.919

33.26

337.001

a

338.000

112.341

33.28

338.001

a

339.000

112.852

33.33

339.001

a

340.000

113.274

33.36

340.001

a

341.000

113.697

33.39

341.001

a

342.000

114.119

33.41

342.001

a

343.000

114.541

33.44

343.001

a

344.000

115.052

33.49

344.001

a

345.000

115.474

33.52

345.001

a

346.000

115.897

33.54  
346.001  
a  
347.000  
116.319

33.57  
347.001  
a  
348.000  
116.742

33.59  
348.001  
a  
349.000  
117.251

33.64  
349.001  
a  
350.000  
117.674

33.67  
350.001  
En adelante

Artículo 4° A partir del 1° de enero de 1985, la retención en la fuente por dividendos pagados o abonados en cuenta a personas naturales nacionales o extranjeras con residencia en el país, que sean accionistas de sociedades anónimas abiertas, será del 2% cuando los dividendos sean superiores a doscientos cuarenta mil pesos (\$240.000.00) mensuales y del 5% cuando estos sean superiores a cuatrocientos veinte mil pesos (\$420.000.00) mensuales.

Artículo 5° A partir del 1° de enero de 1985, la retención en la fuente por dividendos pagados o abonados en cuenta a personas naturales extranjeras sin residencia en el país, o a sucesiones ilíquidas de causantes extranjeros que no eran residentes en Colombia al momento de su muerte, será del 14% sobre el valor bruto del respectivo pago o abono en cuenta.

Artículo 6° A partir del 1° de enero de 1985, el porcentaje de retención en la fuente a título de impuesto de renta, sobre pagos o abonos en cuenta que hagan las personas jurídicas y sociedades de hecho por concepto de comisiones y honorarios será, en todos los casos, del 5% del valor del respectivo pago o abono.

Lo dispuesto en este artículo no se aplicará cuando los pagos o abonos en cuenta por concepto de comisiones se hagan a establecimientos de crédito sometidos al control y vigilancia de la Superintendencia Bancaria.

Artículo 7° El porcentaje de retención en la fuente a título de impuesto de renta sobre pagos o abonos en cuenta por concepto de contratos de construcción, urbanización y en general, de confección de obra material de bien inmueble, será del 2% del valor bruto del pago o

abono en cuenta cuando este se haga a una sociedad anónima o asimilada y del 1% de dicho valor en los demás casos.

Artículo 8° El presente Decreto rige a partir de la fecha de su publicación y deroga las normas que le sean contrarias.

Publíquese y cúmplase.

Dado en Bogotá, D. E., a 28 de diciembre de 1984.

BELISARIO BETANCUR

El Ministro de Hacienda y Crédito Público,  
Roberto Junguito Bonnet