

Guardar Decreto en Favoritos 0

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
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2.318
6.72
35.001
a
36.000
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2.438
6.87
36.001
a
37.000
2.956

8.1
2.562
7.02
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3.191
7.69
42.001
a
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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
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9.32
4.032
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8.7

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a

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8.89

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a

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9.07

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a

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28.57
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28.64
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68.091
28.67
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31.52
323.001
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31.75
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a
332.000
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105.317
31.77
332.001
a
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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
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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

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8.68

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a

78.000

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9.46

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8.88

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7.112

9.06

79.001

a

80.000

7.361

9.82

7.806

9.26

80.001

a
81.000
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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
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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
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a
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a
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91.001

a
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11.49
92.001

a

93.000

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11.67

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a

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11.84

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a

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11.793

12

95.001

a

96.000

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12.69

12.118

12.22

96.001

a

97.000

11.946

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12.390

12.38

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a

98.000

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12.99

12.665

12.53

98.001

a

99.000

12.489

13.14

12.942

12.68

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105.000

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13.68

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106.000

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106.001

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33.946

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164.000

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34.285

20.97

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165.000

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34.627

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166.000

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34.986

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167.000

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35.331

21.22

167.001

a

168.000

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35.677

21.3

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a

169.000

36.581

21.71

36.126

21.44

169.001

a

170.000

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21.79

36.476

21.52

170.001

a

171.000

37.271

21.86

36.828

21.6

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37.181

21.68

172.001

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173.000

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22.01

37.518

21.75

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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

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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

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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

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23.34

43.543

23.1

189.001

a

190.000

44.361

23.41

43.907

23.17

190.001

a

191.000

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44.272

23.24

191.001

a

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23.53

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23.3

192.001

a

193.000

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23.65

45.083

23.42

193.001

a

194.000

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23.71

45.433

23.48

194.001

a

195.000

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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

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24.13

47.680

23.9

200.001

a

201.000

48.480

24.18

48.039

23.96

201.001

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24.24

48.400

24.02

202.001

a

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24.3

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24.08

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24.14

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205.000

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24.24

205.001

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24.51

49.936

24.3

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24.41

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a

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24.61

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24.67

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24.72

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216.000

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25.08

53.616

24.88

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217.000

54.514

25.18

54.081

24.98

217.001

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218.000

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25.23

54.440

25.03

218.001

a

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25.29

54.799

25.08

219.001

a

220.000

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25.34

55.160

25.13

220.001

a

221.000

55.984

25.39

55.543

25.19

221.001

a

222.000

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25.24

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a

223.000

56.715

25.49

56.270

25.29

223.001

a

224.000

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25.58

56.746

25.39

224.001

a

225.000

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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

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10.578

9.84

108.001

a

109.000

11.305

10.42

10.860

10.01
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a
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10.63
11.190
10.22
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a
111.000
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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
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11.22
12.280
10.82
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10.97
115.001
a
116.000
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11.21
116.001
a
117.000
13.677
11.74
13.234

11.36
117.001
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118.000
13.959
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13.512
11.5
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13.805
11.65
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36.272

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44.059
21.44
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207.000
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220.000
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22.69
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22.49
220.001
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22.75
49.722

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222.000
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50.081
22.61
222.001
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223.000
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50.440
22.67
223.001
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224.000
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50.801
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51.163

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225.001
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91.520

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28.08
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336.000
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337.000
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94.758

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337.001
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338.000
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95.175
28.2
338.001
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339.000
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339.001
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96.781
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347.000
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98.717
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347.001
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348.000
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99.176
28.54
348.001
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349.000
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99.566

28.57
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a
350.000
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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

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31.001

a

32.000

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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

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13.4

75.001

a

76.000

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76.001

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77.000

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78.000

10.747

13.86

78.001

a

79.000

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14.02

79.001

a

80.000

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80.001
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14.32
81.001
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a
83.000
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a
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85.000

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14.93

85.001

a

86.000

12.899

15.08

86.001

a

87.000

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15.23

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88.000

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a

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a

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15.99

92.001

a

93.000

14.885

16.09

93.001

a

94.000

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95.000
15.559

16.46
95.001
a
96.000
15.845

16.59
96.001
a
97.000
16.131

16.71
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98.000
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16.84
98.001
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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

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102.000

17.722

17.46

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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
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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

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19.57

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118.000

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19.68

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20

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20.21

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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

49.321

26.44

187.001

a

188.000

49.699

26.5

188.001

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

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a

192.000

51.322

26.8

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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

27.08

196.001

a

197.000

53.323

27.13

197.001

a

198.000

53.702

27.19

198.001

a

199.000

54.187

27.29

199.001

a

200.000

54.566

27.35

200.001

a

201.000

54.945

27.4

201.001

a

202.000

55.324

27.45

202.001

a

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

27.95
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

216.001

a

217.000

61.398

28.36

217.001

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218.000

61.787

28.4

218.001

a

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

29.22

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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

241.000

71.260

29.63

241.001

a

242.000

11.652

29.67

242.001

a

243.000

72.043

29.7

243.001

a

244.000

72.528

29.78

244.001

a

245.000

72.919

29.82

245.001

a

246.000

73.310

29.86

246.001

a

247.000

73.702

29.9

247.001

a

248.000

74.094

29.93

248.001

a

249.000

74.577

30.01

249.001

a

250.000

74.969

30.04

250.001

a

251.000

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30.08

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a

252.000

75.758

30.12

252.001

a

253.000

76.157

30.16

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254.000

76.656

30.24

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255.000

77.056

30.27

255.001

a

256.000

77.457

30.31

256.001

a

257.000

77.857

30.35

257.001

a

258.000

78.258

30.39

258.001

a

259.000

78.755

30.46

259.001

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260.000

79.156

30.5

260.001

a

261.000

79.557

30.54

261.001

a

262.000

79.958

30.57
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263.000
80.359

30.61
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264.000
80:855

30.68
264.001
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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

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a

272.000

84.159

30.99

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a

273.000

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31.03

273.001

a

274.000

85.054

31.09

274.001

a

275.000

85.456

31.13

275.001

a

276.000

85.857

31.16
276.001
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277.000
86.259

31.19
277.001
a
278.000
86.662

31.23
278.001
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279.000
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31.29
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31.32
280.001
a

281.000

87.957

31.35

281.001

a

282.000

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31.39

282.001

a

283.000

88.762

31.42

283.001

a

284.000

89.253

31.48

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a

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89.655

31.51

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a

286.000

90.058

31.54

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a

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a

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290.001
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31.72
291.001
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292.000
92.561

31.75
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293.000
92.964

31.78
293.001
a
294.000
93.463

31.84
294.001
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295.000

93.874

31.87

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94.286

31.9

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297.000

94.697

31:93

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95.109

31.97

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299.000

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32.03

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32.06

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a

301.000

96.436

32.09

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302.000

96.848

32.12

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97.762

32.21

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a

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306.000

98.586

32.27

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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

100.736

32.44

311.001

a

312.000

101.149

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
322.000
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

107.600

32.95

327.001

a

328.000

108.013

32.98

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a

329.000

108.510

33.03

329.001

a

330.000

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a

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109.337

33.08

331.001

a

332.000

109.750

33.1

332.001

a

333.000

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33.13

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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

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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

Guardar Decreto en Favoritos 0