

I. Disposiciones generales

MINISTERIO DE ECONOMIA Y HACIENDA

20934 *ORDEN de 31 de julio de 1991 por la que se da cumplimiento a lo prevenido en la disposición adicional primera de la Ley 17/1991, de 27 de mayo, de Medidas Fiscales Urgentes. (Deducción variable en el Impuesto sobre la Renta de las Personas Físicas).*

El Real Decreto-ley 6/1988, de 29 de diciembre, por el que se adoptan medidas urgentes sobre la tributación de la familia en el Impuesto sobre la Renta de las Personas Físicas y en el Impuesto Extraordinario sobre el Patrimonio de las Personas Físicas, dio nueva redacción al apartado A) del artículo 29 de la Ley 44/1978, de 8 de septiembre, introduciendo así la denominada «Deducción variable». Dicha deducción se aplicó, en los periodos impositivos 1988 y 1989, según lo previsto en los artículos 5 y 6, respectivamente, de la Ley 20/1989, de 28 de julio, de adaptación del Impuesto sobre la Renta de las Personas Físicas y del Impuesto Extraordinario sobre el Patrimonio de las Personas Físicas y en el periodo impositivo 1990 según las normas del Real Decreto-ley 7/1989, de 29 de diciembre, de la Ley 5/1990, de 29 de junio y de la Orden de 29 de noviembre de 1990.

Para el periodo impositivo 1991, el Real Decreto-ley 5/1990, de 20 de diciembre, primero, y la Ley 17/1991, de 27 de mayo, después, determinan la aplicabilidad de la deducción variable, aunque se aumenta a 40.000 pesetas el mínimo que determina su no aplicación y, consiguientemente, la aplicación de la deducción por tributación conjunta.

Por último, la disposición adicional primera de la Ley últimamente mencionada, que da título a esta Orden, estableció que «el Ministro de Economía y Hacienda, mediante la correspondiente Orden, publicará la tabla de la deducción variable que incorpore los efectos de las modificaciones efectuadas en la tarifa y en la deducción por tributación conjunta del Impuesto sobre la Renta de las Personas Físicas».

La presente Orden, por tanto, tiene por objeto dar cumplimiento a dicho mandato, a cuyo fin se actualiza, para 1991, la tabla de la deducción variable.

En virtud de lo anterior este Ministerio ha tenido a bien disponer la siguiente:

Para el periodo impositivo 1991, la tabla de la deducción variable aprobada como anexo del Real Decreto-ley 6/1988, de 29 de diciembre, queda sustituida por la que figura como anexo a la presente Orden.

Lo que comunico a VV. II. para su conocimiento y demás efectos. Madrid, 31 de julio de 1991.

SOLCHAGA CATALAN

Ilmos. Sres. Secretario general de Hacienda y Director general de Tributos.

TABLA PARA EL CALCULO DE LA DEDUCCION VARIABLE DEL I R P.F. CORRESPONDIENTE AL PERIODO IMPOSITIVO 1991
Proporcion que el segundo rendimiento neto positivo en orden de importancia representa
sobre la Base Imponible conjunta de la unidad familiar

Base imponible conjunta de la unidad familiar		De	De	De	De	De	De	De	De	De	De
		0.01%	1.01%	2.01%	3.01%	4.01%	5.01%	6.01%	7.01%	8.01%	9.01%
		a	a	a	a	a	a	a	a	a	a
		1.00%	2.00%	3.00%	4.00%	5.00%	6.00%	7.00%	8.00%	9.00%	10.00%
Hasta	738,124	0.25%	0.50%	0.75%	1.00%	1.25%	1.50%	1.75%	1.92%	1.92%	1.92%
De	738,125	0.25%	0.50%	0.75%	1.00%	1.25%	1.50%	1.75%	2.00%	2.25%	2.50%
De	794,904	0.25%	0.50%	0.75%	1.00%	1.25%	1.50%	1.75%	2.00%	2.25%	2.50%
De	851,682	0.25%	0.50%	0.75%	1.00%	1.25%	1.50%	1.75%	2.00%	2.25%	2.50%
De	908,461	0.25%	0.50%	0.75%	1.00%	1.25%	1.50%	1.75%	2.00%	2.25%	2.50%
De	965,240	0.25%	0.50%	0.75%	1.00%	1.25%	1.50%	1.75%	2.00%	2.25%	2.50%
De	1,022,019	0.25%	0.50%	0.75%	1.00%	1.25%	1.50%	1.75%	2.00%	2.25%	2.50%
De	1,078,797	0.25%	0.50%	0.75%	1.00%	1.25%	1.50%	1.75%	2.00%	2.25%	2.50%
De	1,135,576	0.26%	0.52%	0.78%	1.04%	1.30%	1.56%	1.82%	2.08%	2.34%	2.60%
De	1,192,355	0.26%	0.52%	0.78%	1.04%	1.30%	1.56%	1.82%	2.08%	2.34%	2.60%
De	1,249,134	0.26%	0.52%	0.78%	1.04%	1.30%	1.56%	1.82%	2.08%	2.34%	2.60%
De	1,305,912	0.26%	0.52%	0.78%	1.04%	1.30%	1.56%	1.82%	2.08%	2.34%	2.60%
De	1,362,691	0.26%	0.52%	0.78%	1.04%	1.30%	1.56%	1.82%	2.08%	2.34%	2.60%
De	1,419,470	0.26%	0.52%	0.78%	1.04%	1.30%	1.56%	1.82%	2.08%	2.34%	2.60%
De	1,476,249	0.26%	0.52%	0.78%	1.04%	1.30%	1.56%	1.82%	2.08%	2.34%	2.60%
De	1,533,027	0.26%	0.52%	0.78%	1.04%	1.30%	1.56%	1.82%	2.08%	2.34%	2.60%
De	1,589,806	0.26%	0.52%	0.78%	1.04%	1.30%	1.56%	1.82%	2.08%	2.34%	2.60%
De	1,646,585	0.26%	0.52%	0.78%	1.04%	1.30%	1.56%	1.82%	2.08%	2.34%	2.60%
De	1,703,364	0.27%	0.54%	0.81%	1.07%	1.33%	1.59%	1.85%	2.11%	2.37%	2.63%
De	1,760,142	0.27%	0.54%	0.81%	1.08%	1.35%	1.62%	1.88%	2.14%	2.40%	2.66%
De	1,816,921	0.27%	0.54%	0.81%	1.08%	1.35%	1.62%	1.89%	2.16%	2.43%	2.69%
De	1,873,700	0.27%	0.54%	0.81%	1.08%	1.35%	1.62%	1.89%	2.16%	2.43%	2.70%
De	1,930,479	0.27%	0.54%	0.81%	1.08%	1.35%	1.62%	1.89%	2.16%	2.43%	2.70%
De	1,987,257	0.27%	0.54%	0.81%	1.08%	1.35%	1.62%	1.89%	2.16%	2.43%	2.70%
De	2,044,036	0.27%	0.54%	0.81%	1.08%	1.35%	1.62%	1.89%	2.16%	2.43%	2.70%
De	2,100,815	0.27%	0.54%	0.81%	1.08%	1.35%	1.62%	1.89%	2.16%	2.43%	2.70%
De	2,157,594	0.27%	0.54%	0.81%	1.08%	1.35%	1.62%	1.89%	2.16%	2.43%	2.70%
De	2,214,372	0.27%	0.54%	0.81%	1.08%	1.35%	1.62%	1.89%	2.16%	2.43%	2.70%
De	2,271,151	0.28%	0.56%	0.83%	1.10%	1.37%	1.64%	1.91%	2.18%	2.45%	2.72%
De	2,327,930	0.28%	0.56%	0.84%	1.12%	1.40%	1.67%	1.94%	2.21%	2.48%	2.75%
De	2,384,709	0.28%	0.56%	0.84%	1.12%	1.40%	1.68%	1.96%	2.23%	2.50%	2.77%
De	2,441,487	0.28%	0.56%	0.84%	1.12%	1.40%	1.68%	1.96%	2.24%	2.52%	2.79%
De	2,498,266	0.28%	0.56%	0.84%	1.12%	1.40%	1.68%	1.96%	2.24%	2.52%	2.80%
De	2,555,045	0.28%	0.56%	0.84%	1.12%	1.40%	1.68%	1.96%	2.24%	2.52%	2.80%
De	2,611,824	0.28%	0.56%	0.84%	1.12%	1.40%	1.68%	1.96%	2.24%	2.52%	2.80%
De	2,668,602	0.28%	0.56%	0.84%	1.12%	1.40%	1.68%	1.96%	2.24%	2.52%	2.80%
De	2,725,381	0.28%	0.56%	0.84%	1.12%	1.40%	1.68%	1.96%	2.24%	2.52%	2.80%
De	2,782,160	0.28%	0.56%	0.84%	1.12%	1.40%	1.68%	1.96%	2.24%	2.52%	2.80%
De	2,838,939	0.30%	0.60%	0.88%	1.16%	1.44%	1.72%	2.00%	2.28%	2.56%	2.84%
De	2,895,717	0.30%	0.60%	0.90%	1.20%	1.48%	1.76%	2.04%	2.32%	2.60%	2.88%
De	2,952,496	0.30%	0.60%	0.90%	1.20%	1.50%	1.79%	2.07%	2.35%	2.63%	2.91%
De	3,009,275	0.30%	0.60%	0.90%	1.20%	1.50%	1.80%	2.10%	2.39%	2.67%	2.95%
De	3,066,054	0.30%	0.60%	0.90%	1.20%	1.50%	1.80%	2.10%	2.40%	2.70%	2.98%
De	3,122,832	0.30%	0.60%	0.90%	1.20%	1.50%	1.80%	2.10%	2.40%	2.70%	3.00%
De	3,179,611	0.30%	0.60%	0.90%	1.20%	1.50%	1.80%	2.10%	2.40%	2.70%	3.00%
De	3,236,390	0.30%	0.60%	0.90%	1.20%	1.50%	1.80%	2.10%	2.40%	2.70%	3.00%
De	3,293,169	0.30%	0.60%	0.90%	1.20%	1.50%	1.80%	2.10%	2.40%	2.70%	3.00%
De	3,349,947	0.30%	0.60%	0.90%	1.20%	1.50%	1.80%	2.10%	2.40%	2.70%	3.00%
De	3,406,726	0.32%	0.63%	0.93%	1.23%	1.53%	1.83%	2.13%	2.43%	2.73%	3.03%
De	3,463,505	0.32%	0.64%	0.96%	1.26%	1.56%	1.86%	2.16%	2.46%	2.76%	3.06%
De	3,520,284	0.32%	0.64%	0.96%	1.26%	1.60%	1.90%	2.20%	2.50%	2.80%	3.10%
De	3,577,062	0.32%	0.64%	0.96%	1.28%	1.60%	1.92%	2.23%	2.53%	2.83%	3.13%
De	3,633,841	0.32%	0.64%	0.96%	1.28%	1.60%	1.92%	2.24%	2.55%	2.85%	3.15%
De	3,690,620	0.32%	0.64%	0.96%	1.28%	1.60%	1.92%	2.24%	2.56%	2.88%	3.18%
De	3,747,399	0.32%	0.64%	0.96%	1.28%	1.60%	1.92%	2.24%	2.56%	2.88%	3.20%
De	3,804,177	0.32%	0.64%	0.96%	1.28%	1.60%	1.92%	2.24%	2.56%	2.88%	3.20%
De	3,860,956	0.32%	0.64%	0.96%	1.28%	1.60%	1.92%	2.24%	2.56%	2.88%	3.20%
De	3,917,735	0.32%	0.64%	0.96%	1.28%	1.60%	1.92%	2.24%	2.56%	2.88%	3.20%
De	3,974,514	0.34%	0.67%	0.99%	1.31%	1.63%	1.95%	2.27%	2.59%	2.91%	3.23%
De	4,031,292	0.34%	0.68%	1.02%	1.34%	1.66%	1.98%	2.30%	2.62%	2.94%	3.26%
De	4,088,071	0.34%	0.68%	1.02%	1.36%	1.68%	2.00%	2.32%	2.64%	2.96%	3.28%
De	4,144,850	0.34%	0.68%	1.02%	1.36%	1.70%	2.03%	2.35%	2.67%	2.99%	3.31%
De	4,201,629	0.34%	0.68%	1.02%	1.36%	1.70%	2.04%	2.37%	2.69%	3.01%	3.33%
De	4,258,407	0.34%	0.68%	1.02%	1.36%	1.70%	2.04%	2.38%	2.72%	3.04%	3.36%
De	4,315,186	0.34%	0.68%	1.02%	1.36%	1.70%	2.04%	2.38%	2.72%	3.06%	3.38%
De	4,371,965	0.34%	0.68%	1.02%	1.36%	1.70%	2.04%	2.38%	2.72%	3.06%	3.40%
De	4,428,744	0.34%	0.68%	1.02%	1.36%	1.70%	2.04%	2.38%	2.72%	3.06%	3.40%
De	4,485,522	0.34%	0.68%	1.02%	1.36%	1.70%	2.04%	2.38%	2.72%	3.06%	3.40%
De	4,542,301	0.36%	0.70%	1.04%	1.38%	1.72%	2.06%	2.40%	2.74%	3.08%	3.42%
De	4,599,080	0.36%	0.72%	1.06%	1.40%	1.74%	2.08%	2.42%	2.76%	3.10%	3.44%
De	4,655,859	0.36%	0.72%	1.07%	1.42%	1.76%	2.10%	2.44%	2.78%	3.11%	3.45%

Nota: cuando la cuantia correspondiente sea inferior a 40.000 pts se aplicará, en su caso, esta cantidad.

TABLA PARA EL CALCULO DE LA DEDUCCION VARIABLE DEL I.R.P.F. CORRESPONDIENTE AL PERIODO IMPOSITIVO 1991

Proporción que el segundo rendimiento neto positivo en orden de importancia representa sobre la Base Imponible conjunta de la unidad familiar

Base imponible conjunta de la unidad familiar	De	De	De	De	De	De	De	De	De	De
	10.01%	11.01%	12.01%	13.01%	14.01%	15.01%	16.01%	17.01%	18.01%	19.01%
	a	a	a	a	a	a	a	a	a	a
Hasta 738.124	1.92%	1.92%	1.92%	1.92%	1.92%	1.92%	1.92%	1.92%	1.92%	1.92%
De 738.125 a 794.903	2.75%	3.00%	3.25%	3.50%	3.57%	3.57%	3.57%	3.57%	3.57%	3.57%
De 794.904 a 851.681	2.75%	3.00%	3.25%	3.50%	3.75%	4.00%	4.25%	4.50%	4.75%	5.00%
De 851.682 a 908.460	2.75%	3.00%	3.25%	3.50%	3.75%	4.00%	4.25%	4.50%	4.75%	5.00%
De 908.461 a 965.239	2.75%	3.00%	3.25%	3.50%	3.75%	4.00%	4.25%	4.50%	4.75%	5.00%
De 965.240 a 1.022.018	2.75%	3.00%	3.25%	3.50%	3.75%	4.00%	4.25%	4.50%	4.75%	5.00%
De 1.022.019 a 1.078.796	2.75%	3.00%	3.25%	3.50%	3.75%	4.00%	4.25%	4.50%	4.75%	5.00%
De 1.078.797 a 1.135.575	2.75%	3.00%	3.25%	3.50%	3.75%	4.00%	4.25%	4.50%	4.75%	5.00%
De 1.135.576 a 1.192.354	2.80%	3.05%	3.30%	3.55%	3.80%	4.05%	4.30%	4.55%	4.80%	5.05%
De 1.192.355 a 1.249.133	2.84%	3.09%	3.34%	3.59%	3.84%	4.09%	4.34%	4.59%	4.84%	5.09%
De 1.249.134 a 1.305.911	2.86%	3.12%	3.38%	3.63%	3.88%	4.13%	4.38%	4.63%	4.88%	5.13%
De 1.305.912 a 1.362.690	2.86%	3.12%	3.38%	3.64%	3.90%	4.16%	4.42%	4.67%	4.92%	5.17%
De 1.362.691 a 1.419.469	2.86%	3.12%	3.38%	3.64%	3.90%	4.16%	4.42%	4.68%	4.94%	5.20%
De 1.419.470 a 1.476.248	2.86%	3.12%	3.38%	3.64%	3.90%	4.16%	4.42%	4.68%	4.94%	5.20%
De 1.476.249 a 1.533.026	2.86%	3.12%	3.38%	3.64%	3.90%	4.16%	4.42%	4.68%	4.94%	5.20%
De 1.533.027 a 1.589.805	2.86%	3.12%	3.38%	3.64%	3.90%	4.16%	4.42%	4.68%	4.94%	5.20%
De 1.589.806 a 1.646.584	2.86%	3.12%	3.38%	3.64%	3.90%	4.16%	4.42%	4.68%	4.94%	5.20%
De 1.646.585 a 1.703.363	2.86%	3.12%	3.38%	3.64%	3.90%	4.16%	4.42%	4.68%	4.94%	5.20%
De 1.703.364 a 1.760.141	2.89%	3.15%	3.41%	3.67%	3.93%	4.19%	4.45%	4.71%	4.97%	5.23%
De 1.760.142 a 1.816.920	2.92%	3.18%	3.44%	3.70%	3.96%	4.22%	4.48%	4.74%	5.00%	5.26%
De 1.816.921 a 1.873.699	2.95%	3.21%	3.47%	3.73%	3.99%	4.25%	4.51%	4.77%	5.03%	5.29%
De 1.873.700 a 1.930.478	2.97%	3.24%	3.50%	3.76%	4.02%	4.28%	4.54%	4.80%	5.06%	5.32%
De 1.930.479 a 1.987.257	2.97%	3.24%	3.51%	3.78%	4.04%	4.30%	4.56%	4.82%	5.08%	5.34%
De 1.987.258 a 2.044.035	2.97%	3.24%	3.51%	3.78%	4.05%	4.32%	4.59%	4.85%	5.11%	5.37%
De 2.044.036 a 2.100.814	2.97%	3.24%	3.51%	3.78%	4.05%	4.32%	4.59%	4.86%	5.13%	5.39%
De 2.100.815 a 2.157.593	2.97%	3.24%	3.51%	3.78%	4.05%	4.32%	4.59%	4.86%	5.13%	5.40%
De 2.157.594 a 2.214.371	2.97%	3.24%	3.51%	3.78%	4.05%	4.32%	4.59%	4.86%	5.13%	5.40%
De 2.214.372 a 2.271.150	2.97%	3.24%	3.51%	3.78%	4.05%	4.32%	4.59%	4.86%	5.13%	5.40%
De 2.271.151 a 2.327.929	2.99%	3.26%	3.53%	3.80%	4.07%	4.34%	4.61%	4.88%	5.15%	5.42%
De 2.327.930 a 2.384.708	3.02%	3.29%	3.56%	3.83%	4.10%	4.37%	4.64%	4.91%	5.18%	5.45%
De 2.384.709 a 2.441.486	3.04%	3.31%	3.58%	3.85%	4.12%	4.39%	4.66%	4.93%	5.20%	5.47%
De 2.441.487 a 2.498.265	3.06%	3.33%	3.60%	3.87%	4.14%	4.41%	4.68%	4.95%	5.22%	5.49%
De 2.498.266 a 2.555.044	3.08%	3.35%	3.62%	3.89%	4.16%	4.43%	4.70%	4.97%	5.24%	5.51%
De 2.555.045 a 2.611.823	3.08%	3.36%	3.64%	3.91%	4.18%	4.45%	4.72%	4.99%	5.26%	5.53%
De 2.611.824 a 2.668.601	3.08%	3.36%	3.64%	3.92%	4.20%	4.47%	4.74%	5.01%	5.28%	5.55%
De 2.668.602 a 2.725.380	3.08%	3.36%	3.64%	3.92%	4.20%	4.48%	4.76%	5.03%	5.30%	5.57%
De 2.725.381 a 2.782.159	3.08%	3.36%	3.64%	3.92%	4.20%	4.48%	4.76%	5.04%	5.31%	5.58%
De 2.782.160 a 2.838.938	3.08%	3.36%	3.64%	3.92%	4.20%	4.48%	4.76%	5.04%	5.32%	5.60%
De 2.838.939 a 2.895.718	3.12%	3.40%	3.68%	3.96%	4.24%	4.52%	4.80%	5.08%	5.36%	5.64%
De 2.895.719 a 2.952.497	3.16%	3.44%	3.72%	4.00%	4.28%	4.56%	4.84%	5.12%	5.40%	5.68%
De 2.952.498 a 3.009.274	3.19%	3.47%	3.75%	4.03%	4.31%	4.59%	4.87%	5.15%	5.43%	5.71%
De 3.009.275 a 3.066.053	3.23%	3.51%	3.79%	4.07%	4.35%	4.63%	4.91%	5.19%	5.47%	5.75%
De 3.066.054 a 3.122.831	3.26%	3.54%	3.82%	4.10%	4.38%	4.66%	4.94%	5.22%	5.50%	5.78%
De 3.122.832 a 3.179.610	3.29%	3.57%	3.85%	4.13%	4.41%	4.69%	4.97%	5.25%	5.53%	5.81%
De 3.179.611 a 3.236.389	3.30%	3.60%	3.89%	4.17%	4.45%	4.73%	5.01%	5.29%	5.57%	5.85%
De 3.236.390 a 3.293.168	3.30%	3.60%	3.90%	4.20%	4.48%	4.76%	5.04%	5.32%	5.60%	5.88%
De 3.293.169 a 3.349.946	3.30%	3.60%	3.90%	4.20%	4.50%	4.79%	5.07%	5.35%	5.63%	5.91%
De 3.349.947 a 3.406.725	3.30%	3.60%	3.90%	4.20%	4.50%	4.80%	5.09%	5.37%	5.65%	5.93%
De 3.406.726 a 3.463.504	3.33%	3.63%	3.93%	4.23%	4.53%	4.83%	5.13%	5.43%	5.71%	5.91%
De 3.463.505 a 3.520.283	3.36%	3.66%	3.96%	4.26%	4.56%	4.86%	5.16%	5.46%	5.76%	5.89%
De 3.520.284 a 3.577.061	3.40%	3.70%	4.00%	4.30%	4.60%	4.90%	5.20%	5.50%	5.80%	5.86%
De 3.577.062 a 3.633.840	3.43%	3.73%	4.03%	4.33%	4.63%	4.93%	5.23%	5.53%	5.78%	5.81%
De 3.633.841 a 3.690.619	3.45%	3.75%	4.05%	4.35%	4.65%	4.95%	5.25%	5.55%	5.72%	5.77%
De 3.690.620 a 3.747.398	3.48%	3.78%	4.08%	4.38%	4.68%	4.98%	5.28%	5.58%	5.68%	5.73%
De 3.747.399 a 3.804.178	3.51%	3.81%	4.11%	4.41%	4.71%	5.01%	5.31%	5.59%	5.64%	5.69%
De 3.804.179 a 3.860.956	3.52%	3.84%	4.14%	4.44%	4.74%	5.04%	5.34%	5.55%	5.60%	5.65%
De 3.860.957 a 3.917.734	3.52%	3.84%	4.16%	4.46%	4.76%	5.06%	5.36%	5.51%	5.56%	5.61%
De 3.917.735 a 3.974.513	3.52%	3.84%	4.16%	4.48%	4.79%	5.09%	5.39%	5.47%	5.52%	5.57%
De 3.974.514 a 4.031.291	3.55%	3.87%	4.19%	4.51%	4.83%	5.14%	5.41%	5.46%	5.51%	5.56%
De 4.031.292 a 4.088.070	3.58%	3.90%	4.22%	4.54%	4.86%	5.18%	5.41%	5.46%	5.51%	5.56%
De 4.088.071 a 4.144.848	3.60%	3.92%	4.24%	4.56%	4.88%	5.20%	5.38%	5.45%	5.50%	5.55%
De 4.144.850 a 4.201.628	3.63%	3.95%	4.27%	4.59%	4.91%	5.23%	5.35%	5.42%	5.49%	5.54%
De 4.201.629 a 4.258.406	3.65%	3.97%	4.29%	4.61%	4.93%	5.25%	5.32%	5.39%	5.46%	5.53%
De 4.258.407 a 4.315.185	3.68%	4.00%	4.32%	4.64%	4.96%	5.23%	5.30%	5.37%	5.44%	5.51%
De 4.315.186 a 4.371.964	3.70%	4.02%	4.34%	4.66%	4.98%	5.20%	5.27%	5.34%	5.41%	5.48%
De 4.371.965 a 4.428.743	3.73%	4.05%	4.37%	4.69%	5.01%	5.17%	5.24%	5.31%	5.38%	5.45%
De 4.428.744 a 4.485.521	3.74%	4.07%	4.39%	4.71%	5.03%	5.15%	5.22%	5.29%	5.36%	5.43%
De 4.485.522 a 4.542.300	3.74%	4.08%	4.41%	4.73%	5.05%	5.12%	5.19%	5.26%	5.33%	5.40%
De 4.542.301 a 4.599.079	3.76%	4.10%	4.44%	4.77%	5.04%	5.11%	5.18%	5.25%	5.32%	5.39%
De 4.599.080 a 4.655.858	3.77%	4.11%	4.45%	4.79%	5.03%	5.10%	5.17%	5.24%	5.31%	5.38%
De 4.655.859 a 4.712.638	3.79%	4.13%	4.46%	4.80%	5.01%	5.09%	5.16%	5.23%	5.30%	5.37%

Nota: cuando la cuantía correspondiente sea inferior a 40 000 pts. se aplicará, en su caso, esta cantidad.

TABLA PARA EL CALCULO DE LA DEDUCCION VARIABLE DEL I.R.P.F. CORRESPONDIENTE AL PERIODO IMPOSITIVO 1991

Proporcion que el segundo rendimiento neto positivo en orden de importancia representa sobre la Base Imponible conjunta de la unidad familiar

Table with columns for tax base ranges (e.g., Hasta 738.124) and percentage rates from 1.92% to 5.96% across 11 brackets.

Nota: cuando la cuantía correspondiente sea inferior a 40.000 pts. se aplicará, en su caso, esta cantidad.

TABLA PARA EL CALCULO DE LA DEDUCCION VARIABLE DEL I R P F CORRESPONDIENTE AL PERIODO IMPOSITIVO 1991

Proporción que el segundo rendimiento neto positivo en orden de importancia representa sobre la Base Imponible conjunta de la unidad familiar

Base imponible conjunta de la unidad familiar		De	De	De	De	De	De	De	De	De
		30.01% a 31.00%	31.01% a 32.00%	32.01% a 33.00%	33.01% a 34.00%	34.01% a 35.00%	35.01% a 36.00%	36.01% a 37.00%	37.01% a 38.00%	38.01% a 39.00%
De	Hasta 738.124	1.92%	1.92%	1.92%	1.92%	1.92%	1.92%	1.92%	1.92%	1.92%
De	738.125 a 794.903	3.57%	3.57%	3.57%	3.57%	3.57%	3.57%	3.57%	3.57%	3.57%
De	794.904 a 851.681	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
De	851.682 a 908.460	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%
De	908.461 a 965.239	7.35%	7.35%	7.35%	7.35%	7.35%	7.35%	7.35%	7.35%	7.35%
De	965.240 a 1.022.018	7.75%	8.00%	8.25%	8.33%	8.33%	8.33%	8.33%	8.33%	8.33%
De	1.022.019 a 1.078.797	7.75%	8.00%	8.25%	8.50%	8.75%	9.00%	9.25%	9.21%	9.21%
De	1.078.798 a 1.135.575	7.75%	8.00%	8.25%	8.50%	8.75%	9.00%	9.25%	9.50%	10.00%
De	1.135.576 a 1.192.354	7.80%	8.05%	8.30%	8.55%	8.80%	9.05%	9.30%	9.55%	10.05%
De	1.192.355 a 1.249.133	7.84%	8.09%	8.34%	8.59%	8.84%	9.09%	9.34%	9.59%	10.09%
De	1.249.134 a 1.305.911	7.88%	8.13%	8.38%	8.63%	8.88%	9.13%	9.38%	9.63%	10.13%
De	1.305.912 a 1.362.690	7.92%	8.17%	8.42%	8.67%	8.92%	9.17%	9.42%	9.67%	10.17%
De	1.362.691 a 1.419.469	7.95%	8.20%	8.45%	8.70%	8.95%	9.20%	9.45%	9.70%	10.20%
De	1.419.470 a 1.476.248	7.98%	8.23%	8.48%	8.73%	8.98%	9.23%	9.48%	9.73%	10.23%
De	1.476.249 a 1.533.028	8.01%	8.26%	8.51%	8.76%	9.01%	9.26%	9.51%	9.76%	10.26%
De	1.533.029 a 1.589.805	8.04%	8.29%	8.54%	8.79%	9.04%	9.29%	9.54%	9.79%	10.29%
De	1.589.806 a 1.646.584	8.06%	8.31%	8.56%	8.81%	9.06%	9.31%	9.56%	9.81%	10.31%
De	1.646.585 a 1.703.363	8.06%	8.32%	8.58%	8.83%	9.08%	9.33%	9.58%	9.83%	10.33%
De	1.703.364 a 1.760.141	8.09%	8.35%	8.61%	8.87%	9.13%	9.39%	9.64%	9.89%	10.06%
De	1.760.142 a 1.816.920	8.12%	8.38%	8.64%	8.90%	9.16%	9.42%	9.68%	9.81%	9.81%
De	1.816.921 a 1.873.699	8.15%	8.41%	8.67%	8.93%	9.19%	9.45%	9.55%	9.56%	9.57%
De	1.873.700 a 1.930.478	8.18%	8.44%	8.70%	8.96%	9.22%	9.30%	9.31%	9.32%	9.34%
De	1.930.479 a 1.987.257	8.20%	8.46%	8.72%	8.98%	9.06%	9.07%	9.08%	9.09%	9.10%
De	1.987.258 a 2.044.036	8.23%	8.49%	8.75%	8.84%	8.85%	8.86%	8.87%	8.88%	8.90%
De	2.044.037 a 2.100.814	8.25%	8.51%	8.63%	8.64%	8.65%	8.66%	8.67%	8.68%	8.69%
De	2.100.815 a 2.157.593	8.27%	8.43%	8.44%	8.45%	8.46%	8.47%	8.48%	8.49%	8.50%
De	2.157.594 a 2.214.371	8.23%	8.24%	8.25%	8.25%	8.27%	8.28%	8.29%	8.30%	8.31%
De	2.214.372 a 2.271.150	8.06%	8.07%	8.08%	8.09%	8.10%	8.11%	8.12%	8.13%	8.14%
De	2.271.151 a 2.327.929	7.92%	7.93%	7.94%	7.95%	7.96%	7.97%	7.98%	7.99%	8.00%
De	2.327.930 a 2.384.708	7.79%	7.80%	7.81%	7.82%	7.83%	7.84%	7.85%	7.86%	7.87%
De	2.384.709 a 2.441.486	7.66%	7.67%	7.68%	7.69%	7.70%	7.71%	7.72%	7.73%	7.74%
De	2.441.487 a 2.498.265	7.53%	7.55%	7.56%	7.57%	7.58%	7.59%	7.60%	7.61%	7.62%
De	2.498.266 a 2.555.044	7.40%	7.42%	7.44%	7.45%	7.46%	7.47%	7.48%	7.49%	7.50%
De	2.555.045 a 2.611.823	7.27%	7.29%	7.31%	7.33%	7.35%	7.36%	7.37%	7.38%	7.40%
De	2.611.824 a 2.668.601	7.15%	7.17%	7.19%	7.21%	7.23%	7.25%	7.26%	7.27%	7.28%
De	2.668.602 a 2.725.380	7.04%	7.06%	7.08%	7.10%	7.12%	7.14%	7.16%	7.17%	7.18%
De	2.725.381 a 2.782.159	6.93%	6.95%	6.97%	6.99%	7.01%	7.03%	7.05%	7.07%	7.09%
De	2.782.160 a 2.838.938	6.82%	6.84%	6.86%	6.88%	6.90%	6.92%	6.94%	6.96%	6.98%
De	2.838.939 a 2.895.718	6.76%	6.78%	6.80%	6.82%	6.84%	6.86%	6.88%	6.90%	6.93%
De	2.895.719 a 2.952.495	6.70%	6.72%	6.74%	6.76%	6.78%	6.80%	6.82%	6.84%	6.85%
De	2.952.496 a 3.009.273	6.64%	6.66%	6.68%	6.70%	6.72%	6.74%	6.76%	6.78%	6.80%
De	3.009.274 a 3.066.054	6.58%	6.60%	6.62%	6.64%	6.66%	6.68%	6.70%	6.71%	6.72%
De	3.066.055 a 3.122.831	6.53%	6.55%	6.57%	6.59%	6.61%	6.63%	6.64%	6.65%	6.66%
De	3.122.832 a 3.179.610	6.48%	6.50%	6.52%	6.54%	6.56%	6.57%	6.58%	6.59%	6.60%
De	3.179.611 a 3.236.389	6.43%	6.45%	6.47%	6.49%	6.51%	6.52%	6.53%	6.54%	6.55%
De	3.236.390 a 3.293.168	6.38%	6.40%	6.42%	6.44%	6.45%	6.46%	6.47%	6.48%	6.49%
De	3.293.169 a 3.349.946	6.32%	6.35%	6.37%	6.39%	6.40%	6.41%	6.42%	6.43%	6.44%
De	3.349.947 a 3.406.725	6.26%	6.29%	6.32%	6.34%	6.35%	6.36%	6.37%	6.38%	6.39%
De	3.406.726 a 3.463.504	6.24%	6.27%	6.30%	6.32%	6.33%	6.34%	6.35%	6.36%	6.37%
De	3.463.505 a 3.520.283	6.22%	6.25%	6.27%	6.29%	6.31%	6.33%	6.34%	6.35%	6.36%
De	3.520.284 a 3.577.061	6.20%	6.23%	6.25%	6.27%	6.29%	6.31%	6.32%	6.33%	6.34%
De	3.577.062 a 3.633.840	6.18%	6.20%	6.22%	6.24%	6.26%	6.28%	6.30%	6.32%	6.34%
De	3.633.841 a 3.690.619	6.16%	6.18%	6.20%	6.22%	6.24%	6.26%	6.28%	6.30%	6.32%
De	3.690.620 a 3.747.398	6.14%	6.16%	6.18%	6.20%	6.22%	6.24%	6.26%	6.28%	6.30%
De	3.747.399 a 3.804.177	6.11%	6.13%	6.15%	6.17%	6.19%	6.21%	6.23%	6.25%	6.27%
De	3.804.178 a 3.860.955	6.09%	6.11%	6.13%	6.15%	6.17%	6.19%	6.21%	6.23%	6.25%
De	3.860.956 a 3.917.734	6.07%	6.09%	6.11%	6.13%	6.15%	6.17%	6.19%	6.21%	6.23%
De	3.917.735 a 3.974.513	6.05%	6.07%	6.09%	6.11%	6.13%	6.15%	6.17%	6.19%	6.21%
De	3.974.514 a 4.031.291	6.06%	6.08%	6.10%	6.12%	6.14%	6.16%	6.18%	6.20%	6.22%
De	4.031.292 a 4.088.070	6.06%	6.08%	6.10%	6.12%	6.14%	6.16%	6.18%	6.20%	6.22%
De	4.088.071 a 4.144.849	6.06%	6.09%	6.11%	6.13%	6.15%	6.17%	6.19%	6.21%	6.23%
De	4.144.850 a 4.201.628	6.05%	6.09%	6.12%	6.14%	6.16%	6.18%	6.20%	6.24%	6.26%
De	4.201.629 a 4.258.406	6.04%	6.08%	6.12%	6.15%	6.17%	6.19%	6.21%	6.23%	6.25%
De	4.258.407 a 4.315.185	6.03%	6.07%	6.11%	6.15%	6.17%	6.19%	6.21%	6.23%	6.25%
De	4.315.186 a 4.371.964	6.02%	6.06%	6.10%	6.14%	6.18%	6.20%	6.22%	6.24%	6.26%
De	4.371.965 a 4.428.743	6.01%	6.05%	6.09%	6.13%	6.17%	6.21%	6.23%	6.25%	6.27%
De	4.428.744 a 4.485.521	6.00%	6.04%	6.08%	6.12%	6.16%	6.20%	6.23%	6.25%	6.27%
De	4.485.522 a 4.542.300	5.99%	6.03%	6.07%	6.11%	6.15%	6.19%	6.23%	6.25%	6.27%
De	4.542.301 a 4.599.079	5.99%	6.03%	6.07%	6.11%	6.15%	6.19%	6.23%	6.26%	6.29%
De	4.599.080 a 4.655.858	6.00%	6.04%	6.08%	6.12%	6.16%	6.20%	6.23%	6.26%	6.29%
De	4.655.859 a 4.712.636	6.00%	6.04%	6.08%	6.12%	6.16%	6.20%	6.23%	6.26%	6.29%

Nota: cuando la cuantía correspondiente sea inferior a 40.000 pts. se aplicará, en su caso, esta cantidad.

TABLA PARA EL CALCULO DE LA DEDUCCION VARIABLE DEL I R P F. CORRESPONDIENTE AL PERIODO IMPPOSITIVO 1991
Proporción que el segundo rendimiento neto positivo en orden de importancia representa sobre la Base Imponible conjunta de la unidad familiar

Base imponible conjunta de la unidad familiar	De 40.01%	De 41.01%	De 42.01%	De 43.01%	De 44.01%	De 45.01%	De 46.01%	De 47.01%	De 48.01%	De 49.01%
	a	a	a	a	a	a	a	a	a	a
	41.00%	42.00%	43.00%	44.00%	45.00%	46.00%	47.00%	48.00%	49.00%	50.00%
Hasta 738.124	1.02%	1.92%	1.92%	1.92%	1.92%	1.92%	1.92%	1.92%	1.92%	1.92%
De 738.124 a 794.903	3.57%	3.57%	3.57%	3.57%	3.57%	3.57%	3.57%	3.57%	3.57%	3.57%
De 794.904 a 851.681	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
De 851.682 a 908.460	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%
De 908.461 a 965.239	7.35%	7.35%	7.35%	7.35%	7.35%	7.35%	7.35%	7.35%	7.35%	7.35%
De 965.240 a 1.022.018	8.33%	8.33%	8.33%	8.33%	8.33%	8.33%	8.33%	8.33%	8.33%	8.33%
De 1.022.019 a 1.078.796	9.21%	9.21%	9.21%	9.21%	9.21%	9.21%	9.21%	9.21%	9.21%	9.21%
De 1.078.797 a 1.135.575	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
De 1.135.576 a 1.192.354	10.30%	10.55%	10.76%	10.76%	10.76%	10.76%	10.76%	10.76%	10.76%	10.76%
De 1.192.355 a 1.249.133	10.34%	10.59%	10.84%	11.09%	11.34%	11.45%	11.45%	11.45%	11.45%	11.45%
De 1.249.134 a 1.305.911	10.38%	10.63%	10.88%	11.13%	11.38%	11.63%	11.88%	12.09%	12.09%	12.09%
De 1.305.912 a 1.362.690	10.42%	10.67%	10.92%	11.17%	11.42%	11.67%	11.92%	12.17%	12.42%	12.67%
De 1.362.691 a 1.419.469	10.45%	10.70%	10.95%	11.20%	11.45%	11.70%	11.95%	12.20%	12.20%	12.20%
De 1.419.470 a 1.476.248	10.48%	10.73%	10.98%	11.23%	11.48%	11.73%	11.77%	11.77%	11.77%	11.77%
De 1.476.249 a 1.533.026	10.51%	10.76%	11.01%	11.26%	11.51%	11.76%	11.77%	11.77%	11.77%	11.77%
De 1.533.027 a 1.589.805	10.54%	10.79%	11.00%	11.00%	11.00%	11.00%	11.00%	11.00%	11.00%	11.00%
De 1.589.806 a 1.646.584	10.56%	10.66%	10.66%	10.66%	10.66%	10.66%	10.66%	10.66%	10.66%	10.66%
De 1.646.585 a 1.703.363	10.33%	10.33%	10.33%	10.33%	10.33%	10.33%	10.33%	10.33%	10.33%	10.33%
De 1.703.364 a 1.760.141	10.06%	10.06%	10.06%	10.06%	10.06%	10.06%	10.06%	10.06%	10.06%	10.06%
De 1.760.142 a 1.816.920	9.81%	9.81%	9.81%	9.81%	9.81%	9.81%	9.81%	9.81%	9.81%	9.81%
De 1.816.921 a 1.873.699	9.58%	9.58%	9.58%	9.58%	9.58%	9.58%	9.58%	9.58%	9.58%	9.58%
De 1.873.700 a 1.930.478	9.35%	9.35%	9.35%	9.35%	9.35%	9.35%	9.35%	9.35%	9.35%	9.35%
De 1.930.479 a 1.987.256	9.12%	9.13%	9.14%	9.14%	9.14%	9.14%	9.14%	9.14%	9.14%	9.14%
De 1.987.257 a 2.044.035	8.91%	8.92%	8.93%	8.94%	8.94%	8.94%	8.94%	8.94%	8.94%	8.94%
De 2.044.036 a 2.100.814	8.71%	8.72%	8.73%	8.74%	8.75%	8.76%	8.76%	8.76%	8.76%	8.76%
De 2.100.815 a 2.157.593	8.52%	8.53%	8.54%	8.55%	8.56%	8.57%	8.58%	8.58%	8.58%	8.58%
De 2.157.594 a 2.214.371	8.33%	8.34%	8.35%	8.36%	8.37%	8.38%	8.39%	8.40%	8.41%	8.41%
De 2.214.372 a 2.271.150	8.16%	8.17%	8.18%	8.19%	8.20%	8.21%	8.22%	8.23%	8.24%	8.25%
De 2.271.151 a 2.327.929	8.02%	8.03%	8.04%	8.05%	8.06%	8.07%	8.08%	8.09%	8.10%	8.10%
De 2.327.930 a 2.384.708	7.89%	7.90%	7.91%	7.92%	7.93%	7.94%	7.95%	7.95%	7.95%	7.95%
De 2.384.709 a 2.441.486	7.76%	7.77%	7.78%	7.79%	7.80%	7.81%	7.81%	7.81%	7.81%	7.81%
De 2.441.487 a 2.498.265	7.64%	7.65%	7.66%	7.67%	7.68%	7.68%	7.68%	7.68%	7.68%	7.68%
De 2.498.266 a 2.555.044	7.52%	7.53%	7.54%	7.55%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%
De 2.555.045 a 2.611.823	7.41%	7.42%	7.43%	7.43%	7.43%	7.43%	7.43%	7.43%	7.43%	7.43%
De 2.611.824 a 2.668.601	7.30%	7.31%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
De 2.668.602 a 2.725.380	7.20%	7.21%	7.21%	7.21%	7.21%	7.21%	7.21%	7.21%	7.21%	7.21%
De 2.725.381 a 2.782.159	7.10%	7.10%	7.10%	7.10%	7.10%	7.10%	7.10%	7.10%	7.10%	7.10%
De 2.782.160 a 2.838.938	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%
De 2.838.939 a 2.895.718	6.94%	6.94%	6.94%	6.94%	6.94%	6.94%	6.94%	6.94%	6.94%	6.94%
De 2.895.719 a 2.952.498	6.87%	6.88%	6.88%	6.88%	6.88%	6.88%	6.88%	6.88%	6.88%	6.88%
De 2.952.499 a 3.009.277	6.81%	6.82%	6.83%	6.83%	6.83%	6.83%	6.83%	6.83%	6.83%	6.83%
De 3.009.278 a 3.066.055	6.74%	6.75%	6.76%	6.77%	6.78%	6.78%	6.78%	6.78%	6.78%	6.78%
De 3.066.056 a 3.122.831	6.68%	6.69%	6.70%	6.71%	6.72%	6.73%	6.73%	6.73%	6.73%	6.73%
De 3.122.832 a 3.179.611	6.62%	6.63%	6.64%	6.65%	6.66%	6.67%	6.68%	6.68%	6.68%	6.68%
De 3.179.612 a 3.236.389	6.57%	6.58%	6.59%	6.60%	6.61%	6.62%	6.63%	6.63%	6.63%	6.63%
De 3.236.390 a 3.293.168	6.51%	6.52%	6.53%	6.54%	6.55%	6.56%	6.57%	6.58%	6.59%	6.59%
De 3.293.169 a 3.349.946	6.46%	6.47%	6.48%	6.49%	6.50%	6.51%	6.52%	6.53%	6.54%	6.54%
De 3.349.947 a 3.406.725	6.41%	6.42%	6.43%	6.44%	6.45%	6.46%	6.47%	6.48%	6.49%	6.50%
De 3.406.726 a 3.463.504	6.39%	6.40%	6.41%	6.42%	6.43%	6.44%	6.45%	6.46%	6.47%	6.48%
De 3.463.505 a 3.520.283	6.38%	6.39%	6.40%	6.41%	6.42%	6.43%	6.44%	6.45%	6.45%	6.45%
De 3.520.284 a 3.577.061	6.36%	6.37%	6.38%	6.39%	6.40%	6.41%	6.42%	6.43%	6.43%	6.43%
De 3.577.062 a 3.633.840	6.35%	6.36%	6.37%	6.38%	6.39%	6.40%	6.41%	6.41%	6.41%	6.41%
De 3.633.841 a 3.690.619	6.33%	6.34%	6.35%	6.36%	6.37%	6.38%	6.38%	6.38%	6.38%	6.38%
De 3.690.620 a 3.747.398	6.32%	6.33%	6.34%	6.35%	6.36%	6.36%	6.36%	6.36%	6.36%	6.36%
De 3.747.399 a 3.804.176	6.31%	6.32%	6.33%	6.34%	6.34%	6.34%	6.34%	6.34%	6.34%	6.34%
De 3.804.177 a 3.860.955	6.29%	6.30%	6.31%	6.32%	6.32%	6.32%	6.32%	6.32%	6.32%	6.32%
De 3.860.956 a 3.917.734	6.27%	6.29%	6.30%	6.30%	6.30%	6.30%	6.30%	6.30%	6.30%	6.30%
De 3.917.735 a 3.974.513	6.25%	6.27%	6.29%	6.29%	6.29%	6.29%	6.29%	6.29%	6.29%	6.29%
De 3.974.514 a 4.031.291	6.26%	6.28%	6.29%	6.30%	6.30%	6.30%	6.30%	6.30%	6.30%	6.30%
De 4.031.292 a 4.088.070	6.26%	6.28%	6.29%	6.30%	6.31%	6.31%	6.31%	6.31%	6.31%	6.31%
De 4.088.071 a 4.144.849	6.27%	6.28%	6.29%	6.30%	6.31%	6.32%	6.32%	6.32%	6.32%	6.32%
De 4.144.850 a 4.201.628	6.27%	6.28%	6.29%	6.30%	6.31%	6.32%	6.32%	6.32%	6.32%	6.32%
De 4.201.629 a 4.258.406	6.28%	6.29%	6.30%	6.31%	6.32%	6.33%	6.33%	6.33%	6.33%	6.33%
De 4.258.407 a 4.315.185	6.28%	6.29%	6.30%	6.31%	6.32%	6.33%	6.34%	6.34%	6.34%	6.34%
De 4.315.186 a 4.371.964	6.28%	6.29%	6.30%	6.31%	6.32%	6.33%	6.34%	6.35%	6.35%	6.35%
De 4.371.965 a 4.428.743	6.28%	6.29%	6.30%	6.31%	6.32%	6.33%	6.34%	6.35%	6.36%	6.36%
De 4.428.744 a 4.485.521	6.28%	6.29%	6.30%	6.31%	6.32%	6.33%	6.34%	6.35%	6.36%	6.37%
De 4.485.522 a 4.542.300	6.28%	6.30%	6.30%	6.32%	6.33%	6.34%	6.35%	6.35%	6.37%	6.38%
De 4.542.301 a 4.599.079	6.30%	6.31%	6.32%	6.33%	6.34%	6.35%	6.36%	6.37%	6.38%	6.38%
De 4.599.080 a 4.655.858	6.31%	6.32%	6.33%	6.34%	6.35%	6.36%	6.37%	6.38%	6.39%	6.39%
De 4.655.859 a 4.712.636	6.32%	6.33%	6.34%	6.35%	6.36%	6.37%	6.38%	6.39%	6.39%	6.39%

Nota: cuando la cuantía correspondiente sea inferior a 40.000 pts. se aplicará, en su caso, esta cantidad.

TABLA PARA EL CALCULO DE LA DEDUCCION VARIABLE DEL I R P.F. CORRESPONDIENTE AL PERIODO IMPPOSITIVO 1991

Proporción que el segundo rendimiento neto positivo en orden de importancia representa sobre la Base Imponible conjunta de la unidad familiar

Base imponible conjunta de la unidad familiar		De 0 01% a 1 00%	De 1 01% a 2 00%	De 2 01% a 3 00%	De 3 01% a 4 00%	De 4 01% a 5 00%	De 5 01% a 6 00%	De 6 01% a 7 00%	De 7 01% a 8 00%	De 8 01% a 9 00%	De 9 01% a 10 00%
De 4.712.637	a 4.769.415	0.36%	0.71%	1.07%	1.43%	1.78%	2.12%	2.46%	2.79%	3.13%	3.47%
De 4.769.416	a 4.826.184	0.36%	0.71%	1.07%	1.43%	1.78%	2.14%	2.47%	2.81%	3.15%	3.48%
De 4.826.185	a 4.882.973	0.36%	0.71%	1.07%	1.42%	1.78%	2.13%	2.49%	2.82%	3.16%	3.50%
De 4.882.974	a 4.939.751	0.35%	0.71%	1.06%	1.42%	1.77%	2.13%	2.48%	2.84%	3.17%	3.51%
De 4.939.752	a 4.996.530	0.35%	0.71%	1.06%	1.42%	1.77%	2.12%	2.48%	2.83%	3.18%	3.52%
De 4.996.531	a 5.053.309	0.35%	0.71%	1.06%	1.41%	1.77%	2.12%	2.47%	2.83%	3.18%	3.53%
De 5.053.310	a 5.110.088	0.35%	0.71%	1.06%	1.41%	1.76%	2.12%	2.47%	2.82%	3.17%	3.53%
De 5.110.089	a 5.166.866	0.38%	0.73%	1.08%	1.43%	1.79%	2.14%	2.49%	2.84%	3.19%	3.55%
De 5.166.867	a 5.223.645	0.38%	0.75%	1.11%	1.46%	1.81%	2.16%	2.51%	2.86%	3.21%	3.56%
De 5.223.646	a 5.280.424	0.37%	0.75%	1.12%	1.48%	1.83%	2.18%	2.53%	2.88%	3.23%	3.58%
De 5.280.425	a 5.337.203	0.37%	0.75%	1.12%	1.50%	1.85%	2.20%	2.55%	2.90%	3.25%	3.60%
De 5.337.204	a 5.393.981	0.37%	0.75%	1.12%	1.49%	1.87%	2.22%	2.57%	2.92%	3.27%	3.62%
De 5.393.982	a 5.450.760	0.37%	0.74%	1.12%	1.49%	1.86%	2.23%	2.59%	2.94%	3.29%	3.63%
De 5.450.761	a 5.507.539	0.37%	0.74%	1.11%	1.49%	1.86%	2.23%	2.60%	2.95%	3.30%	3.65%
De 5.507.540	a 5.564.318	0.37%	0.74%	1.11%	1.48%	1.85%	2.23%	2.60%	2.97%	3.32%	3.66%
De 5.564.319	a 5.621.096	0.37%	0.74%	1.11%	1.48%	1.85%	2.22%	2.59%	2.96%	3.33%	3.68%
De 5.621.097	a 5.677.875	0.37%	0.74%	1.11%	1.48%	1.85%	2.22%	2.59%	2.95%	3.32%	3.69%
De 5.677.876	a 5.734.654	0.39%	0.78%	1.13%	1.50%	1.87%	2.23%	2.60%	2.97%	3.34%	3.71%
De 5.734.655	a 5.791.433	0.39%	0.78%	1.15%	1.52%	1.89%	2.25%	2.62%	2.99%	3.36%	3.72%
De 5.791.434	a 5.848.211	0.39%	0.78%	1.17%	1.54%	1.90%	2.27%	2.64%	3.00%	3.37%	3.74%
De 5.848.212	a 5.904.990	0.39%	0.78%	1.17%	1.56%	1.92%	2.29%	2.65%	3.02%	3.39%	3.75%
De 5.904.991	a 5.961.769	0.39%	0.78%	1.17%	1.56%	1.94%	2.31%	2.67%	3.04%	3.40%	3.77%
De 5.961.770	a 6.018.548	0.39%	0.78%	1.18%	1.55%	1.94%	2.32%	2.69%	3.05%	3.42%	3.78%
De 6.018.549	a 6.075.326	0.39%	0.77%	1.16%	1.55%	1.94%	2.32%	2.70%	3.06%	3.43%	3.79%
De 6.075.327	a 6.132.105	0.39%	0.77%	1.16%	1.55%	1.93%	2.32%	2.71%	3.08%	3.44%	3.80%
De 6.132.106	a 6.188.884	0.39%	0.77%	1.16%	1.54%	1.93%	2.31%	2.70%	3.09%	3.45%	3.82%
De 6.188.885	a 6.245.663	0.38%	0.77%	1.15%	1.54%	1.92%	2.31%	2.69%	3.08%	3.46%	3.83%
De 6.245.664	a 6.302.441	0.41%	0.79%	1.17%	1.56%	1.94%	2.33%	2.71%	3.09%	3.48%	3.86%
De 6.302.442	a 6.359.220	0.41%	0.81%	1.19%	1.57%	1.96%	2.34%	2.72%	3.11%	3.49%	3.87%
De 6.359.221	a 6.415.999	0.41%	0.81%	1.21%	1.59%	1.97%	2.36%	2.74%	3.12%	3.50%	3.89%
De 6.416.000	a 6.472.778	0.40%	0.81%	1.21%	1.61%	1.99%	2.37%	2.75%	3.13%	3.52%	3.90%
De 6.472.779	a 6.529.556	0.40%	0.81%	1.21%	1.62%	2.00%	2.39%	2.77%	3.15%	3.53%	3.91%
De 6.529.557	a 6.586.335	0.40%	0.81%	1.21%	1.61%	2.02%	2.40%	2.78%	3.16%	3.54%	3.92%
De 6.586.336	a 6.643.114	0.40%	0.80%	1.21%	1.61%	2.01%	2.41%	2.79%	3.17%	3.55%	3.93%
De 6.643.115	a 6.699.893	0.40%	0.80%	1.20%	1.61%	2.01%	2.41%	2.80%	3.18%	3.56%	3.94%
De 6.699.894	a 6.756.671	0.40%	0.80%	1.20%	1.60%	2.00%	2.40%	2.80%	3.19%	3.57%	3.95%
De 6.756.672	a 6.813.450	0.40%	0.80%	1.20%	1.60%	2.00%	2.40%	2.80%	3.20%	3.58%	3.96%
De 6.813.451	a 6.870.229	0.42%	0.82%	1.21%	1.61%	2.01%	2.41%	2.81%	3.21%	3.61%	3.97%
De 6.870.230	a 6.927.008	0.42%	0.83%	1.23%	1.63%	2.03%	2.42%	2.82%	3.22%	3.62%	3.97%
De 6.927.009	a 6.983.786	0.42%	0.84%	1.25%	1.64%	2.04%	2.44%	2.83%	3.23%	3.63%	3.97%
De 6.983.787	a 7.040.565	0.42%	0.84%	1.26%	1.66%	2.05%	2.45%	2.85%	3.24%	3.64%	3.96%
De 7.040.566	a 7.097.344	0.42%	0.84%	1.25%	1.67%	2.07%	2.46%	2.86%	3.25%	3.65%	3.95%
De 7.097.345	a 7.154.123	0.42%	0.83%	1.25%	1.67%	2.08%	2.47%	2.87%	3.26%	3.66%	3.94%
De 7.154.124	a 7.210.901	0.42%	0.83%	1.25%	1.66%	2.08%	2.48%	2.88%	3.27%	3.66%	3.93%
De 7.210.902	a 7.267.680	0.41%	0.83%	1.24%	1.66%	2.07%	2.49%	2.89%	3.28%	3.67%	3.92%
De 7.267.681	a 7.324.459	0.41%	0.83%	1.24%	1.66%	2.07%	2.48%	2.90%	3.29%	3.68%	3.92%
De 7.324.460	a 7.381.238	0.41%	0.83%	1.24%	1.65%	2.07%	2.48%	2.89%	3.30%	3.69%	3.91%
De 7.381.239	a 7.438.016	0.43%	0.84%	1.25%	1.67%	2.08%	2.49%	2.90%	3.31%	3.71%	3.91%
De 7.438.017	a 7.494.795	0.43%	0.88%	1.27%	1.68%	2.09%	2.50%	2.91%	3.32%	3.73%	3.92%
De 7.494.796	a 7.551.574	0.43%	0.87%	1.28%	1.69%	2.10%	2.51%	2.92%	3.33%	3.74%	3.93%
De 7.551.575	a 7.608.353	0.43%	0.86%	1.29%	1.70%	2.11%	2.52%	2.93%	3.34%	3.74%	3.93%
De 7.608.354	a 7.665.131	0.43%	0.86%	1.29%	1.72%	2.12%	2.53%	2.94%	3.35%	3.73%	3.92%
De 7.665.132	a 7.721.910	0.43%	0.86%	1.29%	1.72%	2.13%	2.54%	2.95%	3.36%	3.73%	3.91%
De 7.721.911	a 7.778.689	0.43%	0.86%	1.29%	1.71%	2.14%	2.55%	2.96%	3.36%	3.72%	3.90%
De 7.778.690	a 7.835.468	0.43%	0.86%	1.28%	1.71%	2.14%	2.56%	2.97%	3.37%	3.71%	3.90%
De 7.835.469	a 7.892.246	0.43%	0.85%	1.28%	1.71%	2.13%	2.56%	2.97%	3.38%	3.70%	3.89%
De 7.892.247	a 7.949.025	0.43%	0.85%	1.28%	1.70%	2.13%	2.55%	2.98%	3.39%	3.70%	3.88%
De 7.949.026	a 8.005.804	0.44%	0.86%	1.29%	1.71%	2.14%	2.56%	2.99%	3.41%	3.70%	3.89%
De 8.005.805	a 8.062.583	0.45%	0.88%	1.30%	1.73%	2.15%	2.57%	3.00%	3.42%	3.71%	3.90%
De 8.062.584	a 8.119.361	0.44%	0.89%	1.31%	1.74%	2.16%	2.58%	3.00%	3.43%	3.72%	3.90%
De 8.119.362	a 8.176.140	0.44%	0.89%	1.33%	1.75%	2.17%	2.59%	3.01%	3.43%	3.71%	3.91%
De 8.176.141	a 8.232.919	0.44%	0.88%	1.33%	1.76%	2.18%	2.60%	3.02%	3.44%	3.70%	3.91%
De 8.232.920	a 8.289.698	0.44%	0.88%	1.32%	1.77%	2.19%	2.61%	3.03%	3.45%	3.70%	3.90%
De 8.289.699	a 8.346.477	0.44%	0.88%	1.32%	1.76%	2.20%	2.62%	3.03%	3.45%	3.69%	3.89%
De 8.346.477	a 8.403.255	0.44%	0.88%	1.32%	1.76%	2.20%	2.62%	3.04%	3.46%	3.68%	3.89%
De 8.403.256	a 8.460.034	0.44%	0.88%	1.31%	1.75%	2.19%	2.63%	3.05%	3.46%	3.68%	3.88%
De 8.460.035	a 8.516.813	0.44%	0.87%	1.31%	1.75%	2.19%	2.62%	3.05%	3.47%	3.67%	3.87%
De 8.516.814	a 8.573.591	0.45%	0.89%	1.32%	1.76%	2.19%	2.63%	3.07%	3.48%	3.68%	3.88%
De 8.573.592	a 8.630.370	0.46%	0.90%	1.33%	1.77%	2.20%	2.64%	3.07%	3.48%	3.68%	3.89%
De 8.630.371	a 8.687.149	0.46%	0.91%	1.34%	1.78%	2.21%	2.65%	3.08%	3.48%	3.69%	3.89%
De 8.687.150	a 8.743.928	0.45%	0.91%	1.35%	1.79%	2.22%	2.65%	3.09%	3.48%	3.70%	3.90%

Nota: cuando la cuantía correspondiente sea inferior a 40 000 pts. se aplicará, en su caso, esta cantidad.

TABLA PARA EL CALCULO DE LA DEDUCCION VARIABLE DEL I.R.P.F. CORRESPONDIENTE AL PERIODO IMPOSITIVO 1991

Proporción que el segundo rendimiento neto positivo en orden de importancia representa sobre la Base Imponible conjunta de la unidad familiar

Base imponible conjunta de la unidad familiar	De 10.01%	De 11.01%	De 12.01%	De 13.01%	De 14.01%	De 15.01%	De 16.01%	De 17.01%	De 18.01%	De 19.01%	De 20.01%
	a	a	a	a	a	a	a	a	a	a	a
De 4.712.637	a 4.769.415	3.80%	4.14%	4.48%	4.82%	4.98%	5.06%	5.15%	5.22%	5.29%	5.36%
De 4.769.416	a 4.826.194	3.82%	4.15%	4.49%	4.83%	4.95%	5.04%	5.12%	5.21%	5.28%	5.34%
De 4.826.195	a 4.882.973	3.83%	4.17%	4.50%	4.83%	4.92%	5.01%	5.09%	5.18%	5.26%	5.33%
De 4.882.974	a 4.939.751	3.85%	4.18%	4.52%	4.80%	4.89%	4.98%	5.07%	5.15%	5.24%	5.32%
De 4.939.752	a 4.996.530	3.86%	4.19%	4.53%	4.77%	4.86%	4.95%	5.04%	5.13%	5.21%	5.30%
De 4.996.531	a 5.053.309	3.87%	4.20%	4.54%	4.74%	4.83%	4.92%	5.01%	5.10%	5.19%	5.27%
De 5.053.310	a 5.110.088	3.88%	4.21%	4.55%	4.72%	4.81%	4.89%	4.98%	5.07%	5.16%	5.25%
De 5.110.089	a 5.166.866	3.90%	4.25%	4.58%	4.72%	4.81%	4.89%	4.98%	5.07%	5.16%	5.25%
De 5.166.867	a 5.223.645	3.92%	4.27%	4.62%	4.72%	4.81%	4.89%	4.98%	5.07%	5.16%	5.24%
De 5.223.646	a 5.280.424	3.93%	4.28%	4.61%	4.72%	4.81%	4.89%	4.98%	5.07%	5.16%	5.24%
De 5.280.425	a 5.337.203	3.95%	4.30%	4.59%	4.70%	4.80%	4.89%	4.98%	5.07%	5.15%	5.24%
De 5.337.204	a 5.393.981	3.97%	4.32%	4.58%	4.68%	4.78%	4.87%	4.96%	5.07%	5.15%	5.24%
De 5.393.982	a 5.450.760	3.98%	4.33%	4.58%	4.68%	4.77%	4.86%	4.95%	5.06%	5.15%	5.24%
De 5.450.761	a 5.507.539	4.00%	4.34%	4.54%	4.65%	4.75%	4.84%	4.93%	5.06%	5.15%	5.24%
De 5.507.540	a 5.564.318	4.01%	4.36%	4.62%	4.63%	4.73%	4.84%	4.95%	5.05%	5.15%	5.23%
De 5.564.319	a 5.621.096	4.02%	4.37%	4.51%	4.61%	4.72%	4.82%	4.93%	5.03%	5.14%	5.23%
De 5.621.097	a 5.677.875	4.04%	4.38%	4.49%	4.59%	4.70%	4.81%	4.91%	5.02%	5.12%	5.23%
De 5.677.876	a 5.734.654	4.07%	4.39%	4.50%	4.60%	4.71%	4.81%	4.92%	5.02%	5.13%	5.23%
De 5.734.655	a 5.791.433	4.09%	4.40%	4.50%	4.61%	4.71%	4.82%	4.92%	5.03%	5.13%	5.23%
De 5.791.434	a 5.848.211	4.11%	4.39%	4.51%	4.61%	4.72%	4.82%	4.93%	5.03%	5.14%	5.24%
De 5.848.212	a 5.904.990	4.12%	4.38%	4.50%	4.62%	4.72%	4.83%	4.93%	5.04%	5.14%	5.24%
De 5.904.991	a 5.961.769	4.13%	4.36%	4.49%	4.62%	4.73%	4.83%	4.94%	5.04%	5.15%	5.24%
De 5.961.770	a 6.018.548	4.14%	4.35%	4.48%	4.60%	4.73%	4.84%	4.94%	5.05%	5.15%	5.24%
De 6.018.549	a 6.075.326	4.16%	4.33%	4.48%	4.59%	4.72%	4.84%	4.95%	5.05%	5.15%	5.25%
De 6.075.327	a 6.132.105	4.17%	4.32%	4.45%	4.58%	4.70%	4.83%	4.95%	5.05%	5.15%	5.25%
De 6.132.106	a 6.188.884	4.18%	4.31%	4.43%	4.56%	4.69%	4.82%	4.94%	5.06%	5.15%	5.25%
De 6.188.885	a 6.245.663	4.17%	4.29%	4.42%	4.55%	4.67%	4.80%	4.93%	5.06%	5.15%	5.25%
De 6.245.664	a 6.302.441	4.18%	4.30%	4.43%	4.56%	4.68%	4.81%	4.93%	5.06%	5.18%	5.27%
De 6.302.442	a 6.359.220	4.18%	4.31%	4.44%	4.56%	4.69%	4.81%	4.94%	5.07%	5.18%	5.29%
De 6.359.221	a 6.415.999	4.18%	4.32%	4.44%	4.57%	4.69%	4.82%	4.95%	5.07%	5.19%	5.30%
De 6.415.990	a 6.472.778	4.17%	4.32%	4.45%	4.58%	4.70%	4.83%	4.95%	5.07%	5.19%	5.31%
De 6.472.779	a 6.529.556	4.16%	4.31%	4.45%	4.58%	4.71%	4.83%	4.96%	5.08%	5.19%	5.31%
De 6.529.557	a 6.586.335	4.15%	4.30%	4.44%	4.59%	4.71%	4.84%	4.96%	5.08%	5.20%	5.31%
De 6.586.336	a 6.643.114	4.14%	4.28%	4.43%	4.58%	4.72%	4.84%	4.97%	5.08%	5.20%	5.31%
De 6.643.115	a 6.699.893	4.13%	4.27%	4.42%	4.57%	4.72%	4.85%	4.97%	5.09%	5.20%	5.32%
De 6.699.894	a 6.756.671	4.11%	4.26%	4.41%	4.56%	4.70%	4.85%	4.97%	5.09%	5.20%	5.32%
De 6.756.672	a 6.813.450	4.10%	4.25%	4.40%	4.54%	4.69%	4.84%	4.97%	5.09%	5.20%	5.32%
De 6.813.451	a 6.870.229	4.11%	4.26%	4.41%	4.55%	4.70%	4.85%	4.99%	5.11%	5.22%	5.34%
De 6.870.230	a 6.927.008	4.12%	4.27%	4.41%	4.56%	4.71%	4.85%	4.99%	5.13%	5.24%	5.36%
De 6.927.009	a 6.983.786	4.13%	4.27%	4.42%	4.57%	4.71%	4.86%	5.00%	5.13%	5.26%	5.38%
De 6.983.787	a 7.040.565	4.13%	4.28%	4.43%	4.57%	4.72%	4.86%	5.00%	5.14%	5.27%	5.40%
De 7.040.566	a 7.097.344	4.12%	4.29%	4.43%	4.58%	4.72%	4.87%	5.00%	5.14%	5.28%	5.41%
De 7.097.345	a 7.154.123	4.11%	4.28%	4.44%	4.58%	4.73%	4.87%	5.01%	5.14%	5.28%	5.42%
De 7.154.124	a 7.210.901	4.10%	4.27%	4.43%	4.59%	4.73%	4.88%	5.01%	5.15%	5.28%	5.42%
De 7.210.902	a 7.267.680	4.09%	4.26%	4.42%	4.59%	4.74%	4.88%	5.01%	5.15%	5.28%	5.42%
De 7.267.681	a 7.324.459	4.08%	4.25%	4.41%	4.58%	4.74%	4.88%	5.02%	5.15%	5.29%	5.42%
De 7.324.460	a 7.381.238	4.07%	4.24%	4.40%	4.57%	4.74%	4.88%	5.02%	5.15%	5.29%	5.42%
De 7.381.239	a 7.438.016	4.08%	4.25%	4.41%	4.58%	4.74%	4.90%	5.04%	5.17%	5.31%	5.44%
De 7.438.017	a 7.494.795	4.09%	4.25%	4.42%	4.58%	4.75%	4.91%	5.06%	5.19%	5.32%	5.46%
De 7.494.796	a 7.551.574	4.09%	4.26%	4.42%	4.59%	4.75%	4.91%	5.07%	5.21%	5.34%	5.48%
De 7.551.575	a 7.608.353	4.10%	4.27%	4.43%	4.60%	4.76%	4.92%	5.07%	5.22%	5.36%	5.49%
De 7.608.354	a 7.665.131	4.11%	4.27%	4.44%	4.60%	4.76%	4.92%	5.07%	5.23%	5.37%	5.51%
De 7.665.132	a 7.721.910	4.10%	4.28%	4.44%	4.61%	4.77%	4.92%	5.08%	5.23%	5.38%	5.52%
De 7.721.911	a 7.778.689	4.09%	4.28%	4.45%	4.61%	4.77%	4.93%	5.08%	5.23%	5.39%	5.54%
De 7.778.690	a 7.835.468	4.08%	4.27%	4.45%	4.62%	4.77%	4.93%	5.08%	5.24%	5.39%	5.55%
De 7.835.469	a 7.892.246	4.07%	4.26%	4.44%	4.62%	4.78%	4.93%	5.08%	5.24%	5.39%	5.55%
De 7.892.247	a 7.949.025	4.06%	4.25%	4.43%	4.62%	4.78%	4.93%	5.09%	5.24%	5.39%	5.55%
De 7.949.026	a 8.005.804	4.07%	4.26%	4.44%	4.62%	4.80%	4.95%	5.10%	5.26%	5.41%	5.56%
De 8.005.805	a 8.062.583	4.08%	4.26%	4.45%	4.63%	4.80%	4.97%	5.12%	5.27%	5.43%	5.58%
De 8.062.584	a 8.119.361	4.09%	4.27%	4.45%	4.63%	4.81%	4.98%	5.14%	5.29%	5.44%	5.59%
De 8.119.362	a 8.176.140	4.09%	4.27%	4.46%	4.64%	4.81%	4.99%	5.15%	5.30%	5.46%	5.61%
De 8.176.141	a 8.232.919	4.10%	4.28%	4.46%	4.64%	4.82%	4.99%	5.16%	5.32%	5.47%	5.62%
De 8.232.920	a 8.289.698	4.10%	4.28%	4.47%	4.65%	4.82%	4.99%	5.18%	5.33%	5.49%	5.64%
De 8.289.699	a 8.346.476	4.10%	4.29%	4.47%	4.65%	4.82%	4.99%	5.17%	5.34%	5.50%	5.65%
De 8.346.477	a 8.403.255	4.09%	4.29%	4.48%	4.65%	4.82%	5.00%	5.17%	5.34%	5.51%	5.67%
De 8.403.256	a 8.460.034	4.08%	4.28%	4.48%	4.65%	4.83%	5.00%	5.17%	5.34%	5.51%	5.67%
De 8.460.035	a 8.516.813	4.07%	4.27%	4.48%	4.66%	4.83%	5.00%	5.17%	5.34%	5.51%	5.69%
De 8.516.814	a 8.573.591	4.08%	4.28%	4.48%	4.67%	4.84%	5.02%	5.19%	5.36%	5.53%	5.70%
De 8.573.592	a 8.630.370	4.09%	4.29%	4.49%	4.68%	4.86%	5.03%	5.20%	5.37%	5.54%	5.71%
De 8.630.371	a 8.687.149	4.09%	4.29%	4.49%	4.68%	4.87%	5.05%	5.22%	5.39%	5.56%	5.72%
De 8.687.150	a 8.743.928	4.10%	4.30%	4.50%	4.69%	4.88%	5.06%	5.23%	5.40%	5.57%	5.73%

Nota: cuando la cuantía correspondiente sea inferior a 40 000 pts. se aplicará, en su caso, esta cantidad.

TABLA PARA EL CALCULO DE LA DEDUCCION VARIABLE DEL I.R.P.F. CORRESPONDIENTE AL PERIODO IMPOSITIVO 1991

Proporcion que el segundo rendimiento neto positivo en orden de importancia representa sobre la Base Imponible conjunta de la unidad familiar

Base imponible conjunta de la unidad familiar	De	De	De	De	De	De	De	De	De	De
	20.01%	21.01%	22.01%	23.01%	24.01%	25.01%	26.01%	27.01%	28.01%	29.01%
	a	a	a	a	a	a	a	a	a	a
	21.00%	22.00%	23.00%	24.00%	25.00%	26.00%	27.00%	28.00%	29.00%	30.00%
De 4.712.637 a 4.769.415	5.43%	5.49%	5.56%	5.63%	5.69%	5.75%	5.81%	5.87%	5.92%	5.96%
De 4.769.416 a 4.826.194	5.41%	5.48%	5.55%	5.62%	5.68%	5.74%	5.80%	5.85%	5.91%	5.96%
De 4.826.195 a 4.882.973	5.40%	5.47%	5.54%	5.60%	5.66%	5.72%	5.78%	5.84%	5.90%	5.96%
De 4.882.974 a 4.939.751	5.39%	5.46%	5.53%	5.59%	5.65%	5.71%	5.77%	5.83%	5.88%	5.94%
De 4.939.752 a 4.996.530	5.38%	5.45%	5.52%	5.57%	5.63%	5.69%	5.75%	5.81%	5.87%	5.93%
De 4.996.531 a 5.053.309	5.36%	5.44%	5.50%	5.56%	5.62%	5.68%	5.74%	5.80%	5.86%	5.91%
De 5.053.310 a 5.110.088	5.33%	5.42%	5.49%	5.55%	5.61%	5.66%	5.72%	5.78%	5.84%	5.90%
De 5.110.089 a 5.166.866	5.33%	5.42%	5.50%	5.56%	5.62%	5.68%	5.74%	5.79%	5.85%	5.91%
De 5.166.867 a 5.223.645	5.33%	5.42%	5.50%	5.57%	5.63%	5.69%	5.75%	5.81%	5.86%	5.92%
De 5.223.646 a 5.280.424	5.33%	5.41%	5.49%	5.57%	5.64%	5.70%	5.76%	5.82%	5.88%	5.93%
De 5.280.425 a 5.337.203	5.33%	5.41%	5.49%	5.56%	5.64%	5.71%	5.77%	5.83%	5.89%	5.94%
De 5.337.204 a 5.393.981	5.33%	5.41%	5.49%	5.56%	5.64%	5.72%	5.78%	5.84%	5.90%	5.95%
De 5.393.982 a 5.450.760	5.32%	5.40%	5.48%	5.56%	5.63%	5.71%	5.79%	5.85%	5.91%	5.96%
De 5.450.761 a 5.507.539	5.32%	5.40%	5.47%	5.55%	5.63%	5.70%	5.78%	5.86%	5.91%	5.97%
De 5.507.540 a 5.564.318	5.31%	5.39%	5.47%	5.55%	5.62%	5.70%	5.78%	5.85%	5.92%	5.98%
De 5.564.319 a 5.621.096	5.31%	5.39%	5.46%	5.54%	5.62%	5.69%	5.77%	5.85%	5.92%	5.99%
De 5.621.097 a 5.677.875	5.30%	5.38%	5.46%	5.53%	5.61%	5.69%	5.76%	5.84%	5.92%	6.00%
De 5.677.876 a 5.734.654	5.32%	5.40%	5.48%	5.56%	5.63%	5.71%	5.78%	5.86%	5.94%	6.01%
De 5.734.655 a 5.791.433	5.33%	5.42%	5.49%	5.57%	5.65%	5.72%	5.80%	5.88%	5.95%	6.02%
De 5.791.434 a 5.848.211	5.33%	5.43%	5.51%	5.59%	5.66%	5.74%	5.82%	5.89%	5.97%	6.04%
De 5.848.212 a 5.904.990	5.33%	5.43%	5.53%	5.60%	5.68%	5.75%	5.83%	5.91%	5.98%	6.05%
De 5.904.991 a 5.961.769	5.34%	5.43%	5.53%	5.62%	5.69%	5.77%	5.85%	5.92%	5.99%	6.06%
De 5.961.770 a 6.018.548	5.34%	5.43%	5.53%	5.62%	5.71%	5.78%	5.86%	5.94%	6.00%	6.07%
De 6.018.549 a 6.075.326	5.34%	5.43%	5.53%	5.62%	5.72%	5.79%	5.87%	5.95%	6.02%	6.08%
De 6.075.327 a 6.132.105	5.34%	5.44%	5.53%	5.62%	5.72%	5.81%	5.89%	5.96%	6.03%	6.09%
De 6.132.106 a 6.188.884	5.34%	5.44%	5.53%	5.62%	5.72%	5.81%	5.90%	5.97%	6.04%	6.10%
De 6.188.885 a 6.245.663	5.34%	5.44%	5.53%	5.62%	5.72%	5.81%	5.91%	5.98%	6.05%	6.11%
De 6.245.664 a 6.302.441	5.36%	5.46%	5.55%	5.65%	5.74%	5.83%	5.93%	6.01%	6.07%	6.14%
De 6.302.442 a 6.359.220	5.38%	5.48%	5.57%	5.67%	5.76%	5.85%	5.94%	6.03%	6.10%	6.17%
De 6.359.221 a 6.415.999	5.40%	5.50%	5.59%	5.68%	5.78%	5.87%	5.96%	6.04%	6.13%	6.20%
De 6.416.000 a 6.472.778	5.42%	5.52%	5.61%	5.70%	5.80%	5.89%	5.98%	6.06%	6.14%	6.22%
De 6.472.779 a 6.529.556	5.43%	5.54%	5.63%	5.72%	5.81%	5.91%	5.99%	6.07%	6.16%	6.24%
De 6.529.557 a 6.586.335	5.43%	5.54%	5.65%	5.74%	5.83%	5.92%	6.01%	6.09%	6.17%	6.26%
De 6.586.336 a 6.643.114	5.43%	5.55%	5.66%	5.75%	5.85%	5.94%	6.02%	6.10%	6.19%	6.27%
De 6.643.115 a 6.699.893	5.43%	5.55%	5.66%	5.77%	5.86%	5.95%	6.03%	6.12%	6.20%	6.28%
De 6.699.894 a 6.756.671	5.43%	5.55%	5.66%	5.78%	5.88%	5.96%	6.05%	6.13%	6.21%	6.29%
De 6.756.672 a 6.813.450	5.43%	5.55%	5.66%	5.78%	5.89%	5.98%	6.06%	6.14%	6.22%	6.31%
De 6.813.451 a 6.870.229	5.45%	5.57%	5.68%	5.80%	5.91%	6.01%	6.09%	6.17%	6.25%	6.34%
De 6.870.230 a 6.927.008	5.47%	5.59%	5.70%	5.82%	5.93%	6.03%	6.12%	6.20%	6.28%	6.37%
De 6.927.009 a 6.983.786	5.49%	5.61%	5.72%	5.83%	5.94%	6.05%	6.15%	6.23%	6.31%	6.39%
De 6.983.787 a 7.040.565	5.51%	5.62%	5.74%	5.85%	5.96%	6.06%	6.17%	6.26%	6.34%	6.42%
De 7.040.566 a 7.097.344	5.53%	5.64%	5.75%	5.87%	5.97%	6.08%	6.18%	6.28%	6.37%	6.45%
De 7.097.345 a 7.154.123	5.54%	5.66%	5.77%	5.88%	5.99%	6.09%	6.19%	6.30%	6.39%	6.47%
De 7.154.124 a 7.210.901	5.55%	5.67%	5.79%	5.89%	6.00%	6.10%	6.21%	6.31%	6.41%	6.50%
De 7.210.902 a 7.267.680	5.55%	5.69%	5.80%	5.91%	6.01%	6.12%	6.22%	6.32%	6.43%	6.52%
De 7.267.681 a 7.324.459	5.56%	5.69%	5.81%	5.92%	6.02%	6.13%	6.23%	6.33%	6.44%	6.54%
De 7.324.460 a 7.381.238	5.56%	5.69%	5.83%	5.93%	6.04%	6.14%	6.24%	6.35%	6.45%	6.55%
De 7.381.239 a 7.438.018	5.58%	5.71%	5.84%	5.96%	6.06%	6.17%	6.27%	6.37%	6.48%	6.58%
De 7.438.019 a 7.494.795	5.59%	5.73%	5.86%	5.98%	6.09%	6.19%	6.30%	6.40%	6.50%	6.61%
De 7.494.796 a 7.551.574	5.61%	5.74%	5.87%	6.00%	6.12%	6.22%	6.32%	6.43%	6.53%	6.63%
De 7.551.575 a 7.608.353	5.63%	5.76%	5.89%	6.01%	6.14%	6.25%	6.35%	6.45%	6.55%	6.65%
De 7.608.354 a 7.665.131	5.64%	5.77%	5.90%	6.02%	6.15%	6.27%	6.37%	6.48%	6.58%	6.68%
De 7.665.132 a 7.721.910	5.66%	5.79%	5.91%	6.04%	6.16%	6.29%	6.40%	6.50%	6.60%	6.70%
De 7.721.911 a 7.778.689	5.67%	5.80%	5.93%	6.05%	6.17%	6.30%	6.42%	6.52%	6.62%	6.72%
De 7.778.690 a 7.835.468	5.68%	5.81%	5.94%	6.06%	6.18%	6.31%	6.43%	6.54%	6.65%	6.74%
De 7.835.469 a 7.892.246	5.70%	5.83%	5.95%	6.07%	6.20%	6.32%	6.44%	6.56%	6.67%	6.76%
De 7.892.247 a 7.949.025	5.70%	5.84%	5.96%	6.08%	6.21%	6.33%	6.45%	6.57%	6.68%	6.78%
De 7.949.026 a 8.005.804	5.72%	5.86%	5.99%	6.11%	6.23%	6.35%	6.48%	6.60%	6.72%	6.81%
De 8.005.805 a 8.062.583	5.73%	5.88%	6.01%	6.13%	6.26%	6.38%	6.50%	6.62%	6.74%	6.84%
De 8.062.584 a 8.119.361	5.75%	5.89%	6.03%	6.16%	6.28%	6.40%	6.52%	6.65%	6.76%	6.87%
De 8.119.362 a 8.176.140	5.76%	5.90%	6.05%	6.18%	6.30%	6.43%	6.55%	6.67%	6.78%	6.89%
De 8.176.141 a 8.232.919	5.77%	5.92%	6.06%	6.20%	6.33%	6.45%	6.57%	6.69%	6.80%	6.91%
De 8.232.920 a 8.289.698	5.78%	5.93%	6.07%	6.21%	6.35%	6.47%	6.59%	6.71%	6.82%	6.93%
De 8.289.699 a 8.346.476	5.80%	5.94%	6.08%	6.22%	6.37%	6.49%	6.61%	6.72%	6.84%	6.95%
De 8.346.477 a 8.403.255	5.81%	5.95%	6.09%	6.23%	6.38%	6.51%	6.63%	6.74%	6.86%	6.97%
De 8.403.256 a 8.460.034	5.82%	5.96%	6.10%	6.24%	6.38%	6.53%	6.65%	6.76%	6.87%	6.98%
De 8.460.035 a 8.516.813	5.83%	6.07%	6.11%	6.25%	6.39%	6.53%	6.67%	6.78%	6.89%	7.00%
De 8.516.814 a 8.573.591	5.85%	5.99%	6.13%	6.27%	6.42%	6.56%	6.69%	6.81%	6.92%	7.03%
De 8.573.592 a 8.630.370	5.87%	6.02%	6.16%	6.30%	6.44%	6.58%	6.71%	6.84%	6.95%	7.06%
De 8.630.371 a 8.687.149	5.89%	6.04%	6.18%	6.32%	6.46%	6.60%	6.73%	6.86%	6.98%	7.09%
De 8.687.150 a 8.743.928	5.90%	6.06%	6.20%	6.34%	6.48%	6.62%	6.75%	6.88%	7.01%	7.12%

Nota: cuando la cuantía correspondiente sea inferior a 40.000 pts. se aplicará, en su caso, esta cantidad

TABLA PARA EL CALCULO DE LA DEDUCCION VARIABLE DEL I.R.P.F. CORRESPONDIENTE AL PERIODO IMPOSITIVO 1991
 Proporción que el segundo rendimiento neto positivo en orden de importancia representa sobre la Base Imponible conjunta de la unidad familiar

Base imponible conjunta de la unidad familiar	De	De	De	De	De	De	De	De	De	De
	30.01%	31.01%	32.01%	33.01%	34.01%	35.01%	36.01%	37.01%	38.01%	39.01%
	a	a	a	a	a	a	a	a	a	a
	31.00%	32.00%	33.00%	34.00%	35.00%	36.00%	37.00%	38.00%	39.00%	40.00%
De 4.712.637 a 4.769.415	6.00%	6.04%	6.08%	6.12%	6.16%	6.20%	6.23%	6.26%	6.28%	6.31%
De 4.769.416 a 4.826.194	6.00%	6.04%	6.08%	6.12%	6.16%	6.19%	6.22%	6.25%	6.28%	6.31%
De 4.826.195 a 4.882.973	6.00%	6.04%	6.08%	6.12%	6.16%	6.19%	6.22%	6.25%	6.28%	6.31%
De 4.882.974 a 4.939.751	6.00%	6.04%	6.08%	6.12%	6.16%	6.19%	6.22%	6.24%	6.27%	6.30%
De 4.939.752 a 4.996.530	5.99%	6.04%	6.08%	6.12%	6.15%	6.18%	6.21%	6.24%	6.27%	6.30%
De 4.996.531 a 5.053.309	5.97%	6.03%	6.08%	6.12%	6.15%	6.18%	6.21%	6.24%	6.27%	6.30%
De 5.053.310 a 5.110.088	5.96%	6.02%	6.08%	6.11%	6.14%	6.17%	6.20%	6.23%	6.26%	6.29%
De 5.110.089 a 5.166.866	5.97%	6.03%	6.09%	6.14%	6.17%	6.20%	6.23%	6.25%	6.28%	6.31%
De 5.166.867 a 5.223.645	5.98%	6.04%	6.09%	6.14%	6.19%	6.22%	6.25%	6.28%	6.31%	6.33%
De 5.223.646 a 5.280.424	5.99%	6.05%	6.10%	6.15%	6.20%	6.24%	6.27%	6.30%	6.33%	6.35%
De 5.280.425 a 5.337.203	6.00%	6.06%	6.11%	6.16%	6.21%	6.25%	6.29%	6.32%	6.35%	6.37%
De 5.337.204 a 5.393.981	6.01%	6.07%	6.11%	6.16%	6.21%	6.26%	6.31%	6.33%	6.36%	6.39%
De 5.393.982 a 5.450.760	6.02%	6.07%	6.12%	6.17%	6.22%	6.27%	6.31%	6.35%	6.38%	6.41%
De 5.450.761 a 5.507.539	6.03%	6.08%	6.13%	6.17%	6.22%	6.27%	6.32%	6.37%	6.40%	6.43%
De 5.507.540 a 5.564.318	6.03%	6.08%	6.13%	6.18%	6.23%	6.28%	6.32%	6.37%	6.42%	6.44%
De 5.564.319 a 5.621.096	6.04%	6.09%	6.13%	6.18%	6.23%	6.28%	6.33%	6.38%	6.42%	6.46%
De 5.621.097 a 5.677.875	6.04%	6.09%	6.14%	6.19%	6.23%	6.28%	6.33%	6.38%	6.43%	6.47%
De 5.677.876 a 5.734.654	6.07%	6.12%	6.17%	6.21%	6.26%	6.31%	6.36%	6.41%	6.45%	6.50%
De 5.734.655 a 5.791.433	6.09%	6.14%	6.19%	6.24%	6.29%	6.34%	6.38%	6.43%	6.48%	6.52%
De 5.791.434 a 5.848.211	6.10%	6.17%	6.22%	6.27%	6.31%	6.36%	6.41%	6.46%	6.50%	6.54%
De 5.848.212 a 5.904.990	6.11%	6.18%	6.24%	6.29%	6.34%	6.38%	6.43%	6.48%	6.52%	6.56%
De 5.904.991 a 5.961.769	6.13%	6.19%	6.26%	6.31%	6.36%	6.41%	6.46%	6.50%	6.54%	6.58%
De 5.961.770 a 6.018.548	6.14%	6.20%	6.27%	6.34%	6.38%	6.43%	6.48%	6.52%	6.56%	6.60%
De 6.018.549 a 6.075.326	6.15%	6.21%	6.28%	6.35%	6.40%	6.45%	6.50%	6.54%	6.58%	6.62%
De 6.075.327 a 6.132.105	6.16%	6.22%	6.29%	6.36%	6.42%	6.47%	6.52%	6.56%	6.60%	6.63%
De 6.132.106 a 6.188.884	6.17%	6.23%	6.30%	6.37%	6.43%	6.49%	6.54%	6.57%	6.61%	6.65%
De 6.188.885 a 6.245.663	6.18%	6.24%	6.31%	6.37%	6.44%	6.51%	6.55%	6.59%	6.63%	6.67%
De 6.245.664 a 6.302.441	6.21%	6.27%	6.34%	6.40%	6.47%	6.53%	6.59%	6.63%	6.66%	6.70%
De 6.302.442 a 6.359.220	6.23%	6.30%	6.37%	6.43%	6.50%	6.56%	6.62%	6.66%	6.70%	6.74%
De 6.359.221 a 6.415.999	6.26%	6.33%	6.39%	6.46%	6.52%	6.58%	6.64%	6.69%	6.73%	6.77%
De 6.416.000 a 6.472.778	6.29%	6.35%	6.42%	6.48%	6.55%	6.61%	6.66%	6.72%	6.80%	6.88%
De 6.472.779 a 6.529.557	6.31%	6.38%	6.44%	6.51%	6.57%	6.63%	6.68%	6.74%	6.80%	6.84%
De 6.529.558 a 6.586.335	6.34%	6.40%	6.47%	6.53%	6.59%	6.65%	6.71%	6.76%	6.82%	6.87%
De 6.586.336 a 6.643.114	6.35%	6.43%	6.49%	6.56%	6.62%	6.67%	6.73%	6.78%	6.84%	6.89%
De 6.643.115 a 6.699.893	6.37%	6.45%	6.52%	6.58%	6.64%	6.69%	6.75%	6.80%	6.86%	6.91%
De 6.699.894 a 6.756.671	6.38%	6.46%	6.54%	6.60%	6.66%	6.71%	6.77%	6.82%	6.88%	6.93%
De 6.756.672 a 6.813.450	6.39%	6.47%	6.55%	6.62%	6.67%	6.73%	6.78%	6.84%	6.89%	6.95%
De 6.813.451 a 6.870.229	6.42%	6.50%	6.58%	6.66%	6.71%	6.77%	6.82%	6.88%	6.93%	6.99%
De 6.870.230 a 6.927.008	6.45%	6.53%	6.61%	6.68%	6.75%	6.80%	6.86%	6.91%	6.97%	7.02%
De 6.927.009 a 6.983.786	6.48%	6.56%	6.64%	6.71%	6.78%	6.84%	6.89%	6.95%	7.00%	7.05%
De 6.983.787 a 7.040.565	6.50%	6.59%	6.66%	6.73%	6.81%	6.87%	6.92%	6.98%	7.03%	7.09%
De 7.040.566 a 7.097.344	6.53%	6.61%	6.68%	6.76%	6.83%	6.90%	6.96%	7.01%	7.07%	7.12%
De 7.097.345 a 7.154.123	6.56%	6.63%	6.71%	6.78%	6.85%	6.92%	6.99%	7.04%	7.10%	7.15%
De 7.154.124 a 7.210.901	6.58%	6.66%	6.73%	6.80%	6.87%	6.95%	7.02%	7.07%	7.13%	7.17%
De 7.210.902 a 7.267.680	6.60%	6.68%	6.75%	6.82%	6.90%	6.97%	7.04%	7.10%	7.16%	7.19%
De 7.267.681 a 7.324.459	6.63%	6.70%	6.77%	6.84%	6.92%	6.99%	7.06%	7.13%	7.18%	7.22%
De 7.324.460 a 7.381.238	6.65%	6.72%	6.79%	6.86%	6.94%	7.01%	7.08%	7.15%	7.20%	7.24%
De 7.381.239 a 7.438.016	6.68%	6.76%	6.83%	6.90%	6.97%	7.04%	7.11%	7.19%	7.24%	7.28%
De 7.438.017 a 7.494.795	6.70%	6.79%	6.86%	6.93%	7.01%	7.08%	7.15%	7.22%	7.27%	7.32%
De 7.494.796 a 7.551.574	6.73%	6.82%	6.90%	6.97%	7.04%	7.11%	7.18%	7.25%	7.30%	7.35%
De 7.551.575 a 7.608.353	6.75%	6.84%	6.93%	7.00%	7.07%	7.14%	7.22%	7.27%	7.33%	7.38%
De 7.608.354 a 7.665.131	6.77%	6.86%	6.94%	7.03%	7.11%	7.18%	7.25%	7.30%	7.35%	7.41%
De 7.665.132 a 7.721.910	6.79%	6.88%	6.98%	7.07%	7.14%	7.21%	7.27%	7.33%	7.38%	7.43%
De 7.721.911 a 7.778.689	6.81%	6.90%	7.00%	7.09%	7.17%	7.24%	7.30%	7.35%	7.41%	7.46%
De 7.778.690 a 7.835.468	6.83%	6.92%	7.02%	7.11%	7.20%	7.27%	7.32%	7.38%	7.43%	7.48%
De 7.835.469 a 7.892.246	6.85%	6.94%	7.03%	7.13%	7.22%	7.29%	7.35%	7.40%	7.45%	7.51%
De 7.892.247 a 7.949.025	6.87%	6.96%	7.05%	7.14%	7.24%	7.32%	7.37%	7.42%	7.48%	7.53%
De 7.949.026 a 8.005.804	6.90%	6.99%	7.09%	7.18%	7.27%	7.35%	7.41%	7.46%	7.51%	7.57%
De 8.005.805 a 8.062.583	6.93%	7.03%	7.12%	7.21%	7.30%	7.38%	7.44%	7.50%	7.55%	7.60%
De 8.062.584 a 8.119.361	6.97%	7.06%	7.15%	7.24%	7.33%	7.41%	7.48%	7.53%	7.59%	7.64%
De 8.119.362 a 8.176.140	7.00%	7.09%	7.18%	7.27%	7.36%	7.43%	7.50%	7.57%	7.62%	7.67%
De 8.176.141 a 8.232.919	7.03%	7.12%	7.21%	7.30%	7.38%	7.45%	7.53%	7.60%	7.65%	7.70%
De 8.232.920 a 8.289.698	7.04%	7.15%	7.24%	7.33%	7.41%	7.48%	7.55%	7.63%	7.69%	7.74%
De 8.289.699 a 8.346.476	7.06%	7.17%	7.26%	7.35%	7.43%	7.50%	7.57%	7.65%	7.72%	7.77%
De 8.346.477 a 8.403.255	7.08%	7.19%	7.29%	7.38%	7.45%	7.52%	7.60%	7.67%	7.74%	7.80%
De 8.403.256 a 8.460.034	7.10%	7.21%	7.32%	7.40%	7.47%	7.55%	7.62%	7.69%	7.76%	7.83%
De 8.460.035 a 8.516.813	7.11%	7.22%	7.33%	7.42%	7.49%	7.57%	7.64%	7.71%	7.78%	7.86%
De 8.516.814 a 8.573.592	7.14%	7.25%	7.36%	7.46%	7.53%	7.60%	7.67%	7.75%	7.82%	7.89%
De 8.573.593 a 8.630.371	7.17%	7.28%	7.39%	7.48%	7.56%	7.63%	7.71%	7.78%	7.85%	7.91%
De 8.630.372 a 8.687.149	7.20%	7.31%	7.41%	7.51%	7.59%	7.67%	7.74%	7.81%	7.88%	7.94%
De 8.687.150 a 8.743.928	7.23%	7.34%	7.44%	7.53%	7.62%	7.70%	7.77%	7.84%	7.91%	7.97%

Nota: cuando la cuantía correspondiente sea inferior a 40.000 pts. se aplicará, en su caso, esta cantidad.

TABLA PARA EL CALCULO DE LA DEDUCCION VARIABLE DEL I R P.F. CORRESPONDIENTE AL PERIODO IMPOSITIVO 1991

Proporción que el segundo rendimiento neto positivo en orden de importancia representa sobre la Base Imponible conjunta de la unidad familiar

Base imponible conjunta de la unidad familiar	De 40.01%	De 41.01%	De 42.01%	De 43.01%	De 44.01%	De 45.01%	De 46.01%	De 47.01%	De 48.01%	De 49.01%
	a	a	a	a	a	a	a	a	a	a
	41.00%	42.00%	43.00%	44.00%	45.00%	46.00%	47.00%	48.00%	49.00%	50.00%
De 4.712,637 a 4.769,415	6.33%	6.34%	6.35%	6.36%	6.37%	6.38%	6.39%	6.40%	6.40%	6.40%
De 4.769,416 a 4.826,194	6.34%	6.35%	6.36%	6.37%	6.38%	6.39%	6.40%	6.40%	6.40%	6.40%
De 4.826,195 a 4.882,973	6.34%	6.36%	6.37%	6.38%	6.39%	6.40%	6.41%	6.41%	6.41%	6.41%
De 4.882,974 a 4.939,751	6.33%	6.36%	6.38%	6.39%	6.40%	6.41%	6.41%	6.41%	6.41%	6.41%
De 4.939,752 a 4.996,530	6.33%	6.36%	6.39%	6.40%	6.41%	6.42%	6.42%	6.42%	6.42%	6.42%
De 4.996,531 a 5.053,309	6.33%	6.35%	6.38%	6.41%	6.42%	6.42%	6.42%	6.42%	6.42%	6.42%
De 5.053,310 a 5.110,088	6.32%	6.35%	6.38%	6.41%	6.42%	6.42%	6.42%	6.42%	6.42%	6.42%
De 5.110,089 a 5.166,866	6.34%	6.37%	6.40%	6.43%	6.45%	6.45%	6.45%	6.45%	6.45%	6.45%
De 5.166,867 a 5.223,645	6.36%	6.39%	6.42%	6.45%	6.47%	6.48%	6.48%	6.48%	6.48%	6.48%
De 5.223,646 a 5.280,424	6.38%	6.41%	6.44%	6.46%	6.48%	6.50%	6.51%	6.51%	6.51%	6.51%
De 5.280,425 a 5.337,203	6.40%	6.43%	6.46%	6.48%	6.50%	6.52%	6.53%	6.53%	6.53%	6.53%
De 5.337,204 a 5.393,981	6.42%	6.45%	6.47%	6.49%	6.51%	6.53%	6.55%	6.56%	6.56%	6.56%
De 5.393,982 a 5.450,760	6.44%	6.47%	6.48%	6.50%	6.52%	6.54%	6.56%	6.58%	6.58%	6.58%
De 5.450,761 a 5.507,539	6.46%	6.48%	6.50%	6.52%	6.54%	6.56%	6.57%	6.59%	6.60%	6.60%
De 5.507,540 a 5.564,318	6.47%	6.49%	6.51%	6.53%	6.55%	6.57%	6.59%	6.61%	6.63%	6.63%
De 5.564,319 a 5.621,096	6.48%	6.50%	6.52%	6.54%	6.56%	6.58%	6.60%	6.62%	6.64%	6.65%
De 5.621,097 a 5.677,875	6.49%	6.51%	6.53%	6.55%	6.57%	6.59%	6.61%	6.63%	6.65%	6.67%
De 5.677,876 a 5.734,654	6.53%	6.55%	6.57%	6.59%	6.60%	6.62%	6.64%	6.66%	6.68%	6.69%
De 5.734,655 a 5.791,433	6.56%	6.58%	6.60%	6.62%	6.64%	6.66%	6.68%	6.69%	6.71%	6.71%
De 5.791,434 a 5.848,211	6.58%	6.61%	6.63%	6.65%	6.67%	6.69%	6.71%	6.73%	6.74%	6.74%
De 5.848,212 a 5.904,990	6.60%	6.64%	6.66%	6.68%	6.70%	6.72%	6.74%	6.76%	6.76%	6.76%
De 5.904,991 a 5.961,769	6.62%	6.66%	6.69%	6.71%	6.73%	6.75%	6.77%	6.78%	6.78%	6.78%
De 5.961,770 a 6.018,548	6.64%	6.67%	6.71%	6.74%	6.76%	6.78%	6.80%	6.80%	6.80%	6.80%
De 6.018,549 a 6.075,326	6.65%	6.69%	6.73%	6.77%	6.78%	6.80%	6.82%	6.82%	6.82%	6.82%
De 6.075,327 a 6.132,105	6.67%	6.71%	6.75%	6.78%	6.81%	6.83%	6.84%	6.84%	6.84%	6.84%
De 6.132,106 a 6.188,884	6.69%	6.73%	6.76%	6.80%	6.84%	6.85%	6.85%	6.85%	6.85%	6.85%
De 6.188,885 a 6.245,663	6.70%	6.74%	6.78%	6.82%	6.85%	6.87%	6.87%	6.87%	6.87%	6.87%
De 6.245,664 a 6.302,441	6.74%	6.78%	6.81%	6.85%	6.89%	6.91%	6.91%	6.91%	6.91%	6.91%
De 6.302,442 a 6.359,220	6.77%	6.81%	6.85%	6.89%	6.92%	6.94%	6.94%	6.94%	6.94%	6.94%
De 6.359,221 a 6.415,999	6.81%	6.85%	6.88%	6.92%	6.94%	6.96%	6.98%	6.98%	6.98%	6.98%
De 6.415,000 a 6.472,778	6.84%	6.88%	6.92%	6.95%	6.97%	6.99%	7.01%	7.01%	7.01%	7.01%
De 6.472,779 a 6.529,556	6.87%	6.91%	6.95%	6.97%	6.99%	7.01%	7.03%	7.05%	7.05%	7.05%
De 6.529,557 a 6.586,335	6.90%	6.94%	6.98%	7.00%	7.02%	7.03%	7.05%	7.07%	7.08%	7.08%
De 6.586,336 a 6.643,114	6.93%	6.97%	7.00%	7.02%	7.04%	7.06%	7.08%	7.09%	7.11%	7.11%
De 6.643,115 a 6.699,893	6.96%	7.00%	7.02%	7.04%	7.06%	7.08%	7.10%	7.12%	7.13%	7.14%
De 6.699,894 a 6.756,671	6.99%	7.03%	7.05%	7.06%	7.08%	7.10%	7.12%	7.14%	7.16%	7.17%
De 6.756,672 a 6.813,450	7.00%	7.05%	7.07%	7.08%	7.10%	7.12%	7.14%	7.16%	7.18%	7.19%
De 6.813,451 a 6.870,229	7.04%	7.08%	7.10%	7.12%	7.14%	7.16%	7.18%	7.20%	7.21%	7.22%
De 6.870,230 a 6.927,008	7.08%	7.11%	7.14%	7.16%	7.18%	7.20%	7.21%	7.23%	7.25%	7.25%
De 6.927,009 a 6.983,786	7.10%	7.14%	7.18%	7.20%	7.21%	7.23%	7.25%	7.27%	7.28%	7.28%
De 6.983,787 a 7.040,565	7.13%	7.17%	7.20%	7.23%	7.25%	7.27%	7.29%	7.30%	7.31%	7.31%
De 7.040,566 a 7.097,344	7.16%	7.19%	7.23%	7.27%	7.28%	7.30%	7.32%	7.34%	7.34%	7.34%
De 7.097,345 a 7.154,123	7.18%	7.22%	7.25%	7.29%	7.32%	7.34%	7.35%	7.36%	7.36%	7.36%
De 7.154,124 a 7.210,901	7.21%	7.24%	7.28%	7.31%	7.35%	7.37%	7.39%	7.39%	7.39%	7.39%
De 7.210,902 a 7.267,680	7.23%	7.27%	7.30%	7.34%	7.37%	7.40%	7.41%	7.41%	7.41%	7.41%
De 7.267,681 a 7.324,459	7.25%	7.29%	7.33%	7.36%	7.40%	7.43%	7.44%	7.44%	7.44%	7.44%
De 7.324,460 a 7.381,238	7.28%	7.31%	7.35%	7.38%	7.42%	7.45%	7.46%	7.46%	7.46%	7.46%
De 7.381,239 a 7.438,016	7.31%	7.35%	7.39%	7.42%	7.46%	7.49%	7.50%	7.50%	7.50%	7.50%
De 7.438,017 a 7.494,795	7.35%	7.39%	7.42%	7.46%	7.49%	7.52%	7.54%	7.54%	7.54%	7.54%
De 7.494,796 a 7.551,574	7.39%	7.42%	7.46%	7.49%	7.53%	7.55%	7.57%	7.57%	7.57%	7.57%
De 7.551,575 a 7.608,353	7.42%	7.46%	7.49%	7.53%	7.56%	7.58%	7.60%	7.61%	7.61%	7.61%
De 7.608,354 a 7.665,131	7.46%	7.49%	7.53%	7.56%	7.59%	7.61%	7.62%	7.64%	7.64%	7.64%
De 7.665,132 a 7.721,910	7.49%	7.53%	7.56%	7.60%	7.62%	7.63%	7.65%	7.67%	7.68%	7.68%
De 7.721,911 a 7.778,689	7.51%	7.56%	7.59%	7.62%	7.64%	7.66%	7.68%	7.70%	7.71%	7.71%
De 7.778,690 a 7.835,468	7.54%	7.59%	7.62%	7.65%	7.67%	7.69%	7.70%	7.72%	7.74%	7.74%
De 7.835,469 a 7.892,246	7.56%	7.61%	7.65%	7.68%	7.69%	7.71%	7.73%	7.75%	7.76%	7.77%
De 7.892,247 a 7.949,025	7.58%	7.63%	7.68%	7.70%	7.72%	7.73%	7.75%	7.77%	7.79%	7.80%
De 7.949,026 a 8.005,804	7.62%	7.67%	7.72%	7.74%	7.76%	7.77%	7.79%	7.81%	7.83%	7.84%
De 8.005,805 a 8.062,583	7.65%	7.71%	7.75%	7.78%	7.79%	7.81%	7.83%	7.85%	7.86%	7.87%
De 8.062,584 a 8.119,361	7.69%	7.74%	7.78%	7.81%	7.83%	7.85%	7.86%	7.88%	7.90%	7.90%
De 8.119,362 a 8.176,140	7.72%	7.77%	7.80%	7.84%	7.86%	7.88%	7.90%	7.92%	7.93%	7.93%
De 8.176,141 a 8.232,919	7.76%	7.80%	7.83%	7.87%	7.90%	7.92%	7.93%	7.95%	7.96%	7.96%
De 8.232,920 a 8.289,698	7.79%	7.83%	7.85%	7.89%	7.93%	7.95%	7.97%	7.98%	7.98%	7.98%
De 8.289,699 a 8.346,476	7.82%	7.85%	7.89%	7.92%	7.96%	7.98%	8.00%	8.01%	8.01%	8.01%
De 8.346,477 a 8.403,255	7.84%	7.88%	7.91%	7.95%	7.98%	8.01%	8.03%	8.04%	8.04%	8.04%
De 8.403,256 a 8.460,034	7.87%	7.90%	7.94%	7.97%	8.01%	8.04%	8.06%	8.06%	8.06%	8.06%
De 8.460,035 a 8.516,813	7.89%	7.93%	7.96%	7.99%	8.03%	8.06%	8.09%	8.09%	8.09%	8.09%
De 8.516,814 a 8.573,591	7.93%	7.96%	8.00%	8.03%	8.07%	8.10%	8.12%	8.12%	8.12%	8.12%
De 8.573,592 a 8.630,370	7.97%	8.00%	8.03%	8.07%	8.10%	8.14%	8.15%	8.16%	8.16%	8.16%
De 8.630,371 a 8.687,149	8.00%	8.04%	8.07%	8.10%	8.14%	8.17%	8.18%	8.20%	8.20%	8.20%
De 8.687,150 a 8.743,928	8.02%	8.07%	8.10%	8.14%	8.17%	8.20%	8.21%	8.23%	8.23%	8.23%

Nota: cuando la cuantía correspondiente sea inferior a 40.000 pts. se aplicará, en su caso, esta cantidad.

TABLA PARA EL CALCULO DE LA DEDUCCION VARIABLE DEL I.R.P.F. CORRESPONDIENTE AL PERIODO IMPOSITIVO 1991
 Proporción que el segundo rendimiento neto positivo en orden de importancia representa
 sobre la Base Imponible conjunta de la unidad familiar

Base imponible conjunta de la unidad familiar	De	De	De	De	De	De	De	De	De	De
	0.01%	1.01%	2.01%	3.01%	4.01%	5.01%	6.01%	7.01%	8.01%	9.01%
	a	a	a	a	a	a	a	a	a	a
	1.00%	2.00%	3.00%	4.00%	5.00%	6.00%	7.00%	8.00%	9.00%	10.00%
De 8.743.929 a 8.800.706	0.45%	0.91%	1.36%	1.80%	2.23%	2.66%	3.09%	3.47%	3.89%	3.90%
De 8.800.707 a 8.857.485	0.45%	0.90%	1.36%	1.80%	2.24%	2.67%	3.10%	3.46%	3.68%	3.90%
De 8.857.486 a 8.914.264	0.45%	0.90%	1.35%	1.80%	2.24%	2.67%	3.10%	3.46%	3.68%	3.90%
De 8.914.265 a 8.971.043	0.45%	0.90%	1.35%	1.80%	2.25%	2.68%	3.11%	3.45%	3.67%	3.89%
De 8.971.044 a 9.027.821	0.45%	0.90%	1.35%	1.80%	2.24%	2.69%	3.11%	3.45%	3.66%	3.88%
De 9.027.822 a 9.084.600	0.45%	0.90%	1.34%	1.79%	2.24%	2.69%	3.12%	3.44%	3.66%	3.88%
De 9.084.601 a 9.141.379	0.46%	0.91%	1.35%	1.80%	2.25%	2.69%	3.14%	3.45%	3.66%	3.88%
De 9.141.380 a 9.198.158	0.47%	0.92%	1.36%	1.81%	2.25%	2.70%	3.14%	3.45%	3.67%	3.89%
De 9.198.159 a 9.254.936	0.47%	0.93%	1.37%	1.82%	2.26%	2.70%	3.15%	3.46%	3.68%	3.89%
De 9.254.937 a 9.311.715	0.46%	0.93%	1.38%	1.82%	2.27%	2.71%	3.15%	3.46%	3.68%	3.90%
De 9.311.716 a 9.368.494	0.46%	0.93%	1.39%	1.83%	2.27%	2.72%	3.16%	3.45%	3.69%	3.90%
De 9.368.495 a 9.425.273	0.46%	0.92%	1.39%	1.84%	2.28%	2.72%	3.16%	3.44%	3.68%	3.91%
De 9.425.274 a 9.482.051	0.46%	0.92%	1.38%	1.84%	2.29%	2.73%	3.17%	3.44%	3.67%	3.91%
De 9.482.052 a 9.538.830	0.46%	0.92%	1.38%	1.84%	2.29%	2.73%	3.17%	3.43%	3.67%	3.90%
De 9.538.831 a 9.595.609	0.46%	0.92%	1.37%	1.83%	2.29%	2.74%	3.17%	3.43%	3.66%	3.89%
De 9.595.610 a 9.652.388	0.46%	0.91%	1.37%	1.83%	2.29%	2.74%	3.18%	3.42%	3.65%	3.89%
De 9.652.389 a 9.709.166	0.46%	0.91%	1.37%	1.82%	2.28%	2.74%	3.18%	3.42%	3.65%	3.88%
De 9.709.167 a 9.765.945	0.45%	0.91%	1.36%	1.82%	2.27%	2.73%	3.18%	3.41%	3.64%	3.87%
De 9.765.946 a 9.822.724	0.45%	0.91%	1.36%	1.82%	2.27%	2.72%	3.16%	3.40%	3.64%	3.87%
De 9.822.725 a 9.879.503	0.45%	0.91%	1.36%	1.81%	2.26%	2.72%	3.15%	3.40%	3.63%	3.86%
De 9.879.504 a 9.936.281	0.45%	0.90%	1.35%	1.81%	2.26%	2.71%	3.13%	3.38%	3.62%	3.85%
De 9.936.282 a 9.993.060	0.45%	0.90%	1.35%	1.80%	2.25%	2.70%	3.12%	3.37%	3.61%	3.85%
De 9.993.061 a 10.049.839	0.45%	0.90%	1.35%	1.80%	2.25%	2.70%	3.10%	3.35%	3.60%	3.84%
De 10.049.840 a 10.106.618	0.45%	0.90%	1.34%	1.79%	2.24%	2.69%	3.08%	3.33%	3.58%	3.83%
De 10.106.619 a 10.163.396	0.45%	0.89%	1.34%	1.79%	2.23%	2.68%	3.07%	3.32%	3.56%	3.81%
De 10.163.397 a 10.220.175	0.45%	0.89%	1.34%	1.78%	2.23%	2.67%	3.05%	3.30%	3.55%	3.79%
Más de 10.220.175	45,991	90,960	136,950	181,919	227,910	272,879	311,715	337,266	362,816	387,345

Nota: cuando la cuantía correspondiente sea inferior a 40 000 pts. se aplicará, en su caso, esta cantidad.

TABLA PARA EL CALCULO DE LA DEDUCCION VARIABLE DEL I.R.P.F. CORRESPONDIENTE AL PERIODO IMPOSITIVO 1991

Proporción que el segundo rendimiento neto positivo en orden de importancia representa sobre la Base Imponible conjunta de la unidad familiar

Base imponible conjunta de la unidad familiar	De	De	De	De	De	De	De	De	De	De
	10.01%	11.01%	12.01%	13.01%	14.01%	15.01%	16.01%	17.01%	18.01%	19.01%
	a	a	a	a	a	a	a	a	a	a
	11.00%	12.00%	13.00%	14.00%	15.00%	16.00%	17.00%	18.00%	19.00%	20.00%
De 8.743.929 a 8.800.708	4.10%	4.30%	4.50%	4.69%	4.88%	5.07%	5.24%	5.41%	5.58%	5.75%
De 8.800.707 a 8.857.485	4.11%	4.31%	4.50%	4.69%	4.88%	5.07%	5.26%	5.43%	5.59%	5.76%
De 8.857.486 a 8.914.264	4.11%	4.31%	4.51%	4.70%	4.89%	5.07%	5.26%	5.44%	5.61%	5.77%
De 8.914.265 a 8.971.043	4.11%	4.31%	4.51%	4.70%	4.89%	5.08%	5.27%	5.45%	5.62%	5.78%
De 8.971.044 a 9.027.821	4.10%	4.32%	4.51%	4.70%	4.89%	5.08%	5.27%	5.45%	5.63%	5.79%
De 9.027.822 a 9.084.600	4.09%	4.31%	4.51%	4.70%	4.89%	5.08%	5.27%	5.45%	5.64%	5.79%
De 9.084.601 a 9.141.379	4.10%	4.32%	4.53%	4.72%	4.90%	5.09%	5.28%	5.47%	5.65%	5.82%
De 9.141.380 a 9.198.158	4.10%	4.32%	4.53%	4.73%	4.92%	5.11%	5.29%	5.48%	5.66%	5.84%
De 9.198.159 a 9.254.938	4.11%	4.32%	4.53%	4.74%	4.93%	5.12%	5.31%	5.49%	5.67%	5.85%
De 9.254.937 a 9.311.715	4.11%	4.33%	4.54%	4.74%	4.94%	5.13%	5.32%	5.50%	5.68%	5.86%
De 9.311.716 a 9.368.494	4.12%	4.33%	4.54%	4.75%	4.95%	5.14%	5.33%	5.51%	5.69%	5.87%
De 9.368.495 a 9.425.273	4.12%	4.34%	4.54%	4.75%	4.95%	5.15%	5.34%	5.53%	5.70%	5.88%
De 9.425.274 a 9.482.051	4.13%	4.34%	4.54%	4.75%	4.96%	5.16%	5.35%	5.53%	5.71%	5.89%
De 9.482.052 a 9.538.830	4.13%	4.34%	4.55%	4.75%	4.96%	5.16%	5.36%	5.54%	5.72%	5.90%
De 9.538.831 a 9.595.609	4.13%	4.34%	4.55%	4.75%	4.96%	5.16%	5.37%	5.55%	5.73%	5.90%
De 9.595.610 a 9.652.388	4.12%	4.35%	4.55%	4.75%	4.96%	5.16%	5.37%	5.56%	5.74%	5.91%
De 9.652.389 a 9.709.168	4.11%	4.34%	4.55%	4.76%	4.96%	5.16%	5.37%	5.57%	5.74%	5.92%
De 9.709.167 a 9.765.945	4.11%	4.33%	4.55%	4.76%	4.96%	5.16%	5.37%	5.56%	5.75%	5.93%
De 9.765.946 a 9.822.724	4.10%	4.32%	4.55%	4.76%	4.96%	5.16%	5.36%	5.56%	5.76%	5.93%
De 9.822.725 a 9.879.503	4.09%	4.32%	4.54%	4.76%	4.96%	5.16%	5.36%	5.56%	5.75%	5.94%
De 9.879.504 a 9.936.281	4.08%	4.31%	4.53%	4.75%	4.96%	5.16%	5.36%	5.56%	5.75%	5.94%
De 9.936.282 a 9.993.060	4.07%	4.30%	4.52%	4.74%	4.96%	5.16%	5.36%	5.55%	5.75%	5.94%
De 9.993.061 a 10.049.839	4.07%	4.29%	4.51%	4.73%	4.95%	5.16%	5.36%	5.55%	5.74%	5.93%
De 10.049.840 a 10.106.618	4.06%	4.28%	4.50%	4.72%	4.94%	5.16%	5.35%	5.55%	5.74%	5.93%
De 10.106.619 a 10.163.397	4.05%	4.27%	4.49%	4.71%	4.93%	5.15%	5.35%	5.54%	5.73%	5.93%
De 10.163.397 a 10.220.175	4.04%	4.26%	4.48%	4.70%	4.92%	5.14%	5.35%	5.54%	5.73%	5.92%
Más de 10.220.175	412.895	435.379	457.864	480.348	502.833	525.317	546.779	566.198	585.618	605.034

Nota: cuando la cuantía correspondiente sea inferior a 38 000 pts. se aplicará, en su caso, esta cantidad.

TABLA PARA EL CALCULO DE LA DEDUCCION VARIABLE DEL I R P F. CORRESPONDIENTE AL PERIODO IMPOSITIVO 1991

Proporción que el segundo rendimiento neto positivo en orden de importancia representa sobre la Base Imponible conjunta de la unidad familiar

Base imponible conjunta de la unidad familiar		De	De	De	De	De	De	De	De	De	
		20.01%	21.01%	22.01%	23.01%	24.01%	25.01%	26.01%	27.01%	28.01%	29.01%
		a	a	a	a	a	a	a	a	a	a
		21.00%	22.00%	23.00%	24.00%	25.00%	26.00%	27.00%	28.00%	29.00%	30.00%
De 8.743.929	a 8.800.706	5.91%	6.07%	6.22%	6.38%	6.50%	6.64%	6.77%	6.90%	7.03%	7.14%
De 8.800.707	a 8.857.485	5.92%	6.08%	6.24%	6.38%	6.52%	6.66%	6.79%	6.92%	7.05%	7.17%
De 8.857.486	a 8.914.264	5.93%	6.09%	6.25%	6.40%	6.54%	6.67%	6.80%	6.93%	7.06%	7.19%
De 8.914.265	a 8.971.043	5.94%	6.10%	6.26%	6.42%	6.56%	6.69%	6.82%	6.95%	7.08%	7.21%
De 8.971.044	a 9.027.821	5.95%	6.10%	6.26%	6.42%	6.57%	6.70%	6.83%	6.96%	7.09%	7.22%
De 9.027.822	a 9.084.600	5.95%	6.11%	6.27%	6.43%	6.59%	6.72%	6.85%	6.98%	7.11%	7.24%
De 9.084.601	a 9.141.379	5.97%	6.13%	6.29%	6.45%	6.61%	6.75%	6.88%	7.01%	7.14%	7.26%
De 9.141.380	a 9.198.158	6.00%	6.15%	6.31%	6.47%	6.63%	6.77%	6.90%	7.03%	7.16%	7.29%
De 9.198.159	a 9.254.936	6.02%	6.17%	6.33%	6.49%	6.64%	6.79%	6.93%	7.06%	7.19%	7.32%
De 9.254.937	a 9.311.715	6.03%	6.19%	6.35%	6.51%	6.66%	6.81%	6.95%	7.08%	7.21%	7.34%
De 9.311.716	a 9.368.494	6.05%	6.21%	6.37%	6.52%	6.68%	6.82%	6.97%	7.11%	7.23%	7.36%
De 9.368.495	a 9.425.273	6.06%	6.23%	6.38%	6.54%	6.69%	6.84%	6.99%	7.13%	7.26%	7.39%
De 9.425.274	a 9.482.051	6.07%	6.24%	6.40%	6.56%	6.71%	6.85%	7.00%	7.15%	7.28%	7.41%
De 9.482.052	a 9.538.830	6.07%	6.25%	6.42%	6.57%	6.72%	6.87%	7.02%	7.16%	7.30%	7.43%
De 9.538.831	a 9.595.609	6.08%	6.26%	6.43%	6.59%	6.73%	6.88%	7.03%	7.18%	7.32%	7.44%
De 9.595.610	a 9.652.388	6.09%	6.26%	6.44%	6.60%	6.75%	6.89%	7.04%	7.19%	7.34%	7.46%
De 9.652.389	a 9.709.166	6.09%	6.27%	6.44%	6.61%	6.76%	6.91%	7.05%	7.20%	7.35%	7.48%
De 9.709.167	a 9.765.945	6.10%	6.27%	6.45%	6.62%	6.77%	6.92%	7.06%	7.21%	7.36%	7.49%
De 9.765.946	a 9.822.724	6.11%	6.28%	6.45%	6.62%	6.78%	6.93%	7.08%	7.22%	7.37%	7.50%
De 9.822.725	a 9.879.503	6.11%	6.28%	6.46%	6.62%	6.79%	6.94%	7.09%	7.23%	7.37%	7.50%
De 9.879.504	a 9.936.281	6.12%	6.29%	6.46%	6.63%	6.79%	6.95%	7.10%	7.24%	7.38%	7.51%
De 9.936.282	a 9.993.060	6.12%	6.29%	6.46%	6.63%	6.79%	6.96%	7.11%	7.25%	7.39%	7.52%
De 9.993.061	a 10.049.839	6.13%	6.30%	6.47%	6.63%	6.80%	6.96%	7.12%	7.26%	7.39%	7.52%
De 10.049.840	a 10.106.618	6.12%	6.30%	6.47%	6.63%	6.80%	6.96%	7.12%	7.27%	7.40%	7.53%
De 10.106.619	a 10.163.396	6.12%	6.30%	6.47%	6.63%	6.80%	6.96%	7.13%	7.28%	7.40%	7.53%
De 10.163.397	a 10.220.175	6.11%	6.30%	6.47%	6.64%	6.80%	6.96%	7.13%	7.28%	7.41%	7.54%
Más de	10.220.175	624.453	643.871	661.245	678.620	694.972	711.324	728.698	744.029	757.315	770.601

Nota: cuando la cuantía correspondiente sea inferior a 40.000 pts. se aplicará, en su caso, esta cantidad.

TABLA PARA EL CALCULO DE LA DEDUCCION VARIABLE DEL I R P F. CORRESPONDIENTE AL PERIODO IMPOSITIVO 1991

Proporción que el segundo rendimiento neto positivo en orden de importancia representa sobre la Base Imponible conjunta de la unidad familiar

Base imponible conjunta de la unidad familiar	De	De	De	De	De	De	De	De	De	De
	30.01%	31.01%	32.01%	33.01%	34.01%	35.01%	36.01%	37.01%	38.01%	39.01%
	a	a	a	a	a	a	a	a	a	a
	31.00%	32.00%	33.00%	34.00%	35.00%	36.00%	37.00%	38.00%	39.00%	40.00%
De 8.743.829 a 8.800.706	7.25%	7.36%	7.46%	7.55%	7.65%	7.73%	7.80%	7.87%	7.94%	7.99%
De 8.800.707 a 8.857.485	7.28%	7.39%	7.48%	7.57%	7.67%	7.76%	7.83%	7.90%	7.96%	8.02%
De 8.857.486 a 8.914.264	7.30%	7.41%	7.50%	7.60%	7.69%	7.78%	7.86%	7.93%	7.99%	8.04%
De 8.914.265 a 8.971.043	7.33%	7.43%	7.52%	7.62%	7.71%	7.80%	7.89%	7.96%	8.01%	8.07%
De 8.971.044 a 9.027.821	7.35%	7.45%	7.54%	7.63%	7.73%	7.82%	7.91%	7.98%	8.04%	8.09%
De 9.027.822 a 9.084.600	7.37%	7.47%	7.56%	7.65%	7.75%	7.84%	7.93%	8.00%	8.06%	8.11%
De 9.084.601 a 9.141.379	7.39%	7.50%	7.59%	7.68%	7.78%	7.87%	7.96%	8.04%	8.09%	8.15%
De 9.141.380 a 9.198.158	7.42%	7.53%	7.62%	7.71%	7.81%	7.90%	7.99%	8.07%	8.13%	8.18%
De 9.198.159 a 9.254.936	7.44%	7.55%	7.65%	7.74%	7.84%	7.93%	8.02%	8.09%	8.16%	8.21%
De 9.254.937 a 9.311.715	7.46%	7.57%	7.68%	7.77%	7.86%	7.96%	8.04%	8.11%	8.19%	8.24%
De 9.311.716 a 9.368.494	7.48%	7.59%	7.70%	7.80%	7.89%	7.98%	8.06%	8.14%	8.21%	8.27%
De 9.368.495 a 9.425.273	7.50%	7.61%	7.72%	7.83%	7.92%	8.01%	8.09%	8.16%	8.23%	8.30%
De 9.425.274 a 9.482.051	7.52%	7.63%	7.74%	7.85%	7.94%	8.03%	8.11%	8.18%	8.26%	8.33%
De 9.482.052 a 9.538.830	7.54%	7.65%	7.76%	7.87%	7.97%	8.05%	8.13%	8.20%	8.28%	8.35%
De 9.538.831 a 9.595.609	7.55%	7.66%	7.77%	7.89%	7.99%	8.08%	8.15%	8.22%	8.30%	8.37%
De 9.595.610 a 9.652.388	7.57%	7.68%	7.79%	7.90%	8.01%	8.10%	8.17%	8.24%	8.32%	8.39%
De 9.652.389 a 9.709.166	7.59%	7.70%	7.81%	7.92%	8.03%	8.12%	8.19%	8.26%	8.34%	8.41%
De 9.709.167 a 9.765.945	7.60%	7.71%	7.82%	7.93%	8.04%	8.13%	8.21%	8.28%	8.35%	8.43%
De 9.765.946 a 9.822.724	7.62%	7.73%	7.84%	7.95%	8.05%	8.14%	8.22%	8.30%	8.37%	8.44%
De 9.822.725 a 9.879.503	7.63%	7.74%	7.85%	7.96%	8.06%	8.15%	8.24%	8.32%	8.39%	8.46%
De 9.879.504 a 9.936.281	7.64%	7.76%	7.86%	7.97%	8.07%	8.16%	8.26%	8.33%	8.40%	8.48%
De 9.936.282 a 9.993.060	7.64%	7.77%	7.88%	7.99%	8.08%	8.17%	8.26%	8.35%	8.42%	8.49%
De 9.993.061 a 10.049.839	7.65%	7.78%	7.89%	8.00%	8.09%	8.18%	8.27%	8.36%	8.43%	8.50%
De 10.049.840 a 10.106.618	7.65%	7.78%	7.90%	8.01%	8.10%	8.19%	8.28%	8.37%	8.45%	8.51%
De 10.106.619 a 10.163.396	7.66%	7.79%	7.91%	8.01%	8.11%	8.20%	8.29%	8.38%	8.46%	8.52%
De 10.163.397 a 10.220.175	7.66%	7.79%	7.92%	8.02%	8.11%	8.20%	8.30%	8.39%	8.47%	8.53%
Más de 10.220.175	782.865	796.152	809.438	819.658	828.856	838.054	848.275	857.473	865.649	871.781

Nota: cuando la cuantía correspondiente sea inferior a 40.000 pts. se aplicará, en su caso, esta cantidad.

TABLA PARA EL CALCULO DE LA DEDUCCION VARIABLE DEL I.R.P.F. CORRESPONDIENTE AL PERIODO IMPOSITIVO 1991

Proporción que el segundo rendimiento neto positivo en orden de importancia representa sobre la Base Imponible conjunta de la unidad familiar

Base imponible conjunta de la unidad familiar	De	De	De	De	De	De	De	De	De	De
	40.01%	41.01%	42.01%	43.01%	44.01%	45.01%	46.01%	47.01%	48.01%	49.01%
	a	a	a	a	a	a	a	a	a	a
	41.00%	42.00%	43.00%	44.00%	45.00%	46.00%	47.00%	48.00%	49.00%	50.00%
De 8.743.929 a 8.800.706	8.05%	8.10%	8.14%	8.17%	8.20%	8.22%	8.24%	8.26%	8.27%	8.27%
De 8.800.707 a 8.857.485	8.07%	8.13%	8.17%	8.20%	8.24%	8.25%	8.27%	8.29%	8.30%	8.30%
De 8.857.486 a 8.914.264	8.10%	8.15%	8.20%	8.23%	8.26%	8.28%	8.30%	8.31%	8.33%	8.33%
De 8.914.265 a 8.971.043	8.12%	8.18%	8.23%	8.27%	8.29%	8.30%	8.32%	8.34%	8.35%	8.36%
De 8.971.044 a 9.027.821	8.14%	8.20%	8.25%	8.30%	8.31%	8.33%	8.35%	8.36%	8.38%	8.39%
De 9.027.822 a 9.084.600	8.17%	8.22%	8.27%	8.32%	8.34%	8.35%	8.37%	8.39%	8.40%	8.42%
De 9.084.601 a 9.141.379	8.20%	8.25%	8.31%	8.35%	8.37%	8.39%	8.41%	8.42%	8.44%	8.45%
De 9.141.380 a 9.198.158	8.23%	8.29%	8.34%	8.38%	8.41%	8.43%	8.44%	8.46%	8.48%	8.48%
De 9.198.159 a 9.254.936	8.27%	8.32%	8.37%	8.41%	8.44%	8.46%	8.48%	8.49%	8.51%	8.51%
De 9.254.937 a 9.311.715	8.30%	8.35%	8.40%	8.44%	8.47%	8.49%	8.51%	8.53%	8.54%	8.54%
De 9.311.716 a 9.368.494	8.33%	8.38%	8.43%	8.46%	8.50%	8.53%	8.54%	8.56%	8.57%	8.57%
De 9.368.495 a 9.425.273	8.36%	8.41%	8.45%	8.49%	8.52%	8.56%	8.57%	8.59%	8.59%	8.59%
De 9.425.274 a 9.482.051	8.39%	8.44%	8.47%	8.51%	8.55%	8.59%	8.60%	8.62%	8.62%	8.62%
De 9.482.052 a 9.538.830	8.41%	8.46%	8.50%	8.54%	8.57%	8.61%	8.63%	8.64%	8.64%	8.64%
De 9.538.831 a 9.595.609	8.44%	8.48%	8.52%	8.56%	8.59%	8.63%	8.66%	8.67%	8.67%	8.67%
De 9.595.610 a 9.652.388	8.46%	8.51%	8.54%	8.58%	8.62%	8.65%	8.69%	8.69%	8.69%	8.69%
De 9.652.389 a 9.709.166	8.48%	8.53%	8.56%	8.60%	8.64%	8.67%	8.71%	8.72%	8.72%	8.72%
De 9.709.167 a 9.765.945	8.49%	8.55%	8.59%	8.62%	8.66%	8.69%	8.72%	8.74%	8.74%	8.74%
De 9.765.946 a 9.822.724	8.51%	8.56%	8.61%	8.64%	8.68%	8.71%	8.74%	8.76%	8.76%	8.76%
De 9.822.725 a 9.879.503	8.52%	8.58%	8.62%	8.66%	8.70%	8.73%	8.75%	8.77%	8.78%	8.78%
De 9.879.504 a 9.936.281	8.53%	8.59%	8.64%	8.68%	8.72%	8.75%	8.77%	8.79%	8.80%	8.80%
De 9.936.282 a 9.993.060	8.54%	8.60%	8.65%	8.70%	8.73%	8.76%	8.78%	8.80%	8.82%	8.82%
De 9.993.061 a 10.049.839	8.56%	8.61%	8.67%	8.71%	8.75%	8.77%	8.79%	8.81%	8.83%	8.84%
De 10.049.840 a 10.106.618	8.57%	8.62%	8.68%	8.73%	8.77%	8.79%	8.81%	8.83%	8.85%	8.85%
De 10.106.619 a 10.163.396	8.58%	8.63%	8.69%	8.74%	8.78%	8.80%	8.82%	8.84%	8.86%	8.87%
De 10.163.397 a 10.220.175	8.59%	8.64%	8.70%	8.75%	8.79%	8.81%	8.83%	8.85%	8.87%	8.89%
Más de 10.220.175	877.913	883.023	889.155	894.265	898.353	900.397	902.441	904.485	906.530	908.574

Nota: cuando la cuantía correspondiente sea inferior a 40.000 pts. se aplicará, en su caso, esta cantidad.