

TABLA ART. 241 E.T.

UVT 2025 \$ 49,799

| INTERVALO 2<br>19%      |                  |
|-------------------------|------------------|
| Ley 2277/22<br>(actual) | Proy_Ley<br>2025 |

| INTERVALO 3<br>29% (antes 28%) |                  |
|--------------------------------|------------------|
| Ley 2277/22<br>(actual)        | Proy_Ley<br>2025 |

| INTERVALO 4<br>35% (antes 33%) |                  |
|--------------------------------|------------------|
| Ley 2277/22<br>(actual)        | Proy_Ley<br>2025 |

| INTERVALO 5<br>37% (antes 35%) |                  |
|--------------------------------|------------------|
| Ley 2277/22<br>(actual)        | Proy_Ley<br>2025 |

| INTERVALO 6<br>39% (antes 37%) |                  |
|--------------------------------|------------------|
| Ley 2277/22<br>(actual)        | Proy_Ley<br>2025 |

| INTERVALO 7<br>41% (antes 39%) |                  |
|--------------------------------|------------------|
| Ley 2277/22<br>(actual)        | Proy_Ley<br>2025 |

| CONCEPTO                                                                  |                                                                                 | INTERVALO 2<br>19%      |                    | INTERVALO 3<br>29% (antes 28%) |                    | INTERVALO 4<br>35% (antes 33%) |                    | INTERVALO 5<br>37% (antes 35%) |                    | INTERVALO 6<br>39% (antes 37%) |                      | INTERVALO 7<br>41% (antes 39%) |                      |
|---------------------------------------------------------------------------|---------------------------------------------------------------------------------|-------------------------|--------------------|--------------------------------|--------------------|--------------------------------|--------------------|--------------------------------|--------------------|--------------------------------|----------------------|--------------------------------|----------------------|
|                                                                           |                                                                                 | Ley 2277/22<br>(actual) | Proy_Ley<br>2025   | Ley 2277/22<br>(actual)        | Proy_Ley<br>2025   | Ley 2277/22<br>(actual)        | Proy_Ley<br>2025   | Ley 2277/22<br>(actual)        | Proy_Ley<br>2025   | Ley 2277/22<br>(actual)        | Proy_Ley<br>2025     | Ley 2277/22<br>(actual)        | Proy_Ley<br>2025     |
| (*)                                                                       | INGRESO MENSUAL                                                                 | 10,000,000              | 10,000,000         | 15,000,000                     | 15,000,000         | 30,000,000                     | 30,000,000         | 60,000,000                     | 60,000,000         | 100,000,000                    | 100,000,000          | 150,000,000                    | 150,000,000          |
| (*)                                                                       | INGRESO ANUAL                                                                   | 120,000,000             | 120,000,000        | 180,000,000                    | 180,000,000        | 360,000,000                    | 360,000,000        | 720,000,000                    | 720,000,000        | 1,200,000,000                  | 1,200,000,000        | 1,800,000,000                  | 1,800,000,000        |
| <b>Ingresos no Constitutivos de Renta ni Ganancia Ocasional (INCRNGO)</b> |                                                                                 |                         |                    |                                |                    |                                |                    |                                |                    |                                |                      |                                |                      |
|                                                                           | Aportes obligatorios de pensión (Art. 55 ET)                                    | 4,800,000               | 4,800,000          | 7,200,000                      | 7,200,000          | 14,400,000                     | 14,400,000         | 17,082,000                     | 17,082,000         | 17,082,000                     | 17,082,000           | 17,082,000                     | 17,082,000           |
|                                                                           | Aportes Voluntarios RAIS (Art. 55 ET)                                           | 0                       | 0                  | 0                              | 0                  | 0                              | 0                  | 0                              | 0                  | 0                              | 0                    | 0                              | 0                    |
|                                                                           | Fondo de solidaridad (Art. 55 ET)                                               | 1,200,000               | 1,200,000          | 1,800,000                      | 1,800,000          | 3,600,000                      | 3,600,000          | 4,270,500                      | 4,270,500          | 4,270,500                      | 4,270,500            | 4,270,500                      | 4,270,500            |
|                                                                           | Pagos obligatorios de salud (Art. 56 ET)                                        | 4,800,000               | 4,800,000          | 7,200,000                      | 7,200,000          | 14,400,000                     | 14,400,000         | 17,082,000                     | 17,082,000         | 17,082,000                     | 17,082,000           | 17,082,000                     | 17,082,000           |
|                                                                           | <b>Subtotal INCRNGO</b>                                                         | <b>10,800,000</b>       | <b>10,800,000</b>  | <b>16,200,000</b>              | <b>16,200,000</b>  | <b>32,400,000</b>              | <b>32,400,000</b>  | <b>38,434,500</b>              | <b>38,434,500</b>  | <b>38,434,500</b>              | <b>38,434,500</b>    | <b>38,434,500</b>              | <b>38,434,500</b>    |
| (=)                                                                       | <b>INGRESO NETO (subtotal 1)</b>                                                | <b>109,200,000</b>      | <b>109,200,000</b> | <b>163,800,000</b>             | <b>163,800,000</b> | <b>327,600,000</b>             | <b>327,600,000</b> | <b>681,565,500</b>             | <b>681,565,500</b> | <b>1,161,565,500</b>           | <b>1,161,565,500</b> | <b>1,761,565,500</b>           | <b>1,761,565,500</b> |
| <b>DEDUCCIONES (Sujetas al límite del 40%)</b>                            |                                                                                 |                         |                    |                                |                    |                                |                    |                                |                    |                                |                      |                                |                      |
|                                                                           | Intereses préstamos de vivienda (x% / Ingreso)                                  | 12,000,000              | 12,000,000         | 18,000,000                     | 18,000,000         | 36,000,000                     | 36,000,000         | 72,000,000                     | 72,000,000         | 120,000,000                    | 120,000,000          | 180,000,000                    | 180,000,000          |
| (>=)                                                                      | Límite en UVT Intereses préstamos de vivienda (100 UVT mensuales)               | 59,758,800              | 59,758,800         | 59,758,800                     | 59,758,800         | 59,758,800                     | 59,758,800         | 59,758,800                     | 59,758,800         | 59,758,800                     | 59,758,800           | 59,758,800                     | 59,758,800           |
|                                                                           | Deducción por pagos de salud (medicina prepagada) (Limitado a 16 UVT mensuales) | 9,561,408               | 9,561,408          | 9,561,408                      | 9,561,408          | 9,561,408                      | 9,561,408          | 9,561,408                      | 9,561,408          | 9,561,408                      | 9,561,408            | 9,561,408                      | 9,561,408            |
|                                                                           | Deducción por dependientes (Inc. 2. Art. 387 ET)                                | 12,000,000              | 12,000,000         | 18,000,000                     | 18,000,000         | 19,122,816                     | 19,122,816         | 19,122,816                     | 19,122,816         | 19,122,816                     | 19,122,816           | 19,122,816                     | 19,122,816           |
|                                                                           | <b>Subtotal Deducciones</b>                                                     | <b>33,561,408</b>       | <b>33,561,408</b>  | <b>45,561,408</b>              | <b>45,561,408</b>  | <b>64,684,224</b>              | <b>64,684,224</b>  | <b>88,443,024</b>              | <b>88,443,024</b>  | <b>88,443,024</b>              | <b>88,443,024</b>    | <b>88,443,024</b>              | <b>88,443,024</b>    |
| <b>EXENCIONES (Sujetas al límite del 40%)</b>                             |                                                                                 |                         |                    |                                |                    |                                |                    |                                |                    |                                |                      |                                |                      |
|                                                                           | Aportes voluntarios de pensión (x% / Ingreso)                                   | 0                       | 0                  | 0                              | 0                  | 0                              | 0                  | 0                              | 0                  | 0                              | 0                    | 0                              | 0                    |
|                                                                           | Aportes AFC (x% / Ingreso)                                                      | 0                       | 0                  | 0                              | 0                  | 0                              | 0                  | 0                              | 0                  | 0                              | 0                    | 0                              | 0                    |
|                                                                           | <b>Subtotal aportes AVP y AFC</b>                                               | <b>0</b>                | <b>0</b>           | <b>0</b>                       | <b>0</b>           | <b>0</b>                       | <b>0</b>           | <b>0</b>                       | <b>0</b>           | <b>0</b>                       | <b>0</b>             | <b>0</b>                       | <b>0</b>             |
|                                                                           | Límite del 30% por la sumatoria de los aportes AVP y AFC                        | 36,000,000              | 36,000,000         | 54,000,000                     | 54,000,000         | 108,000,000                    | 108,000,000        | 216,000,000                    | 216,000,000        | 360,000,000                    | 360,000,000          | 540,000,000                    | 540,000,000          |
|                                                                           | Límite en UVT del 30% por la sumatoria de los aportes AVP y AFC                 | 189,236,200             | 189,236,200        | 189,236,200                    | 189,236,200        | 189,236,200                    | 189,236,200        | 189,236,200                    | 189,236,200        | 189,236,200                    | 189,236,200          | 189,236,200                    | 189,236,200          |
|                                                                           | <b>Subtotal aportes AVP y AFC LIMITADAS</b>                                     | <b>0</b>                | <b>0</b>           | <b>0</b>                       | <b>0</b>           | <b>0</b>                       | <b>0</b>           | <b>0</b>                       | <b>0</b>           | <b>0</b>                       | <b>0</b>             | <b>0</b>                       | <b>0</b>             |
| (=)                                                                       | <b>SUBTOTAL ING. GRAV BASE DE LA RENTA EXENTA ART. 206 ET</b>                   | <b>75,638,592</b>       | <b>75,638,592</b>  | <b>118,238,592</b>             | <b>118,238,592</b> | <b>262,915,776</b>             | <b>262,915,776</b> | <b>593,122,476</b>             | <b>593,122,476</b> | <b>1,073,122,476</b>           | <b>1,073,122,476</b> | <b>1,673,122,476</b>           | <b>1,673,122,476</b> |
| (*)                                                                       | Renta exenta laboral (Art. 206 E.T.)                                            | 18,909,648              | 18,909,648         | 29,559,648                     | 29,559,648         | 65,728,944                     | 65,728,944         | 148,280,619                    | 148,280,619        | 268,280,619                    | 268,280,619          | 418,280,619                    | 418,280,619          |
| (>=)                                                                      | Límite de renta exenta 25%                                                      | 39,341,210              | 39,341,210         | 39,341,210                     | 39,341,210         | 39,341,210                     | 39,341,210         | 39,341,210                     | 39,341,210         | 39,341,210                     | 39,341,210           | 39,341,210                     | 39,341,210           |
|                                                                           | <b>Renta exenta laboral definitiva Art. 206 ET</b>                              | <b>18,909,648</b>       | <b>18,909,648</b>  | <b>29,559,648</b>              | <b>29,559,648</b>  | <b>39,341,210</b>              | <b>39,341,210</b>  | <b>39,341,210</b>              | <b>39,341,210</b>  | <b>39,341,210</b>              | <b>39,341,210</b>    | <b>39,341,210</b>              | <b>39,341,210</b>    |
|                                                                           | <b>Subtotal rentas exentas y deducciones</b>                                    | <b>52,471,056</b>       | <b>52,471,056</b>  | <b>75,121,056</b>              | <b>75,121,056</b>  | <b>104,025,434</b>             | <b>104,025,434</b> | <b>127,784,234</b>             | <b>127,784,234</b> | <b>127,784,234</b>             | <b>127,784,234</b>   | <b>127,784,234</b>             | <b>127,784,234</b>   |
| <b>Límite del 40% por la sumatoria de deducciones y rentas exentas</b>    |                                                                                 |                         |                    |                                |                    |                                |                    |                                |                    |                                |                      |                                |                      |
| (>=)                                                                      | Límite en UVT del 40% por la sumatoria de deducciones y rentas exentas          | 66,730,660              | 66,730,660         | 66,730,660                     | 66,730,660         | 66,730,660                     | 66,730,660         | 66,730,660                     | 66,730,660         | 66,730,660                     | 66,730,660           | 66,730,660                     | 66,730,660           |
|                                                                           | <b>TOTAL DEDUCCIONES Y RENTA EXENTAS LIMITADAS</b>                              | <b>43,680,000</b>       | <b>43,680,000</b>  | <b>65,520,000</b>              | <b>65,520,000</b>  | <b>66,730,660</b>              | <b>66,730,660</b>  | <b>66,730,660</b>              | <b>66,730,660</b>  | <b>66,730,660</b>              | <b>66,730,660</b>    | <b>66,730,660</b>              | <b>66,730,660</b>    |
| <b>¿Se elimina deducción adicional por dependientes económicos?</b>       |                                                                                 |                         |                    |                                |                    |                                |                    |                                |                    |                                |                      |                                |                      |
| (-)                                                                       | Deducción por dependientes económicos (Inc. 2. Num 3. Art. 336 ET)              | 1                       | 3,585,528          | 0                              | 3,585,528          | 0                              | 3,585,528          | 0                              | 3,585,528          | 0                              | 3,585,528            | 0                              | 3,585,528            |
| (-)                                                                       | <b>Deducción del 1% en adq. de bienes y servicios soportados con FE</b>         |                         |                    |                                |                    |                                |                    |                                |                    |                                |                      |                                |                      |
|                                                                           | Valor de las adquisiciones de bienes y/o servicios con FE (ej. x%/Ingreso)      | 10%                     | 12,000,000         | 12,000,000                     | 18,000,000         | 18,000,000                     | 36,000,000         | 36,000,000                     | 72,000,000         | 72,000,000                     | 120,000,000          | 120,000,000                    | 270,000,000          |
|                                                                           | 2026                                                                            | 5%                      | 120,000            | 600,000                        | 180,000            | 900,000                        | 360,000            | 1,800,000                      | 720,000            | 3,600,000                      | 1,200,000            | 6,000,000                      | 13,500,000           |
|                                                                           | Límite en UVT deducción (240 UVT)                                               |                         | 11,951,760         | 11,951,760                     | 11,951,760         | 11,951,760                     | 11,951,760         | 11,951,760                     | 11,951,760         | 11,951,760                     | 11,951,760           | 11,951,760                     | 11,951,760           |
|                                                                           | <b>Subtotal deducción en adq. de bienes y servicios soportados con FE</b>       |                         | <b>120,000</b>     | <b>600,000</b>                 | <b>180,000</b>     | <b>900,000</b>                 | <b>360,000</b>     | <b>1,800,000</b>               | <b>720,000</b>     | <b>3,600,000</b>               | <b>1,200,000</b>     | <b>6,000,000</b>               | <b>2,700,000</b>     |
| (=)                                                                       | <b>RENTA LIQUIDA GRAVABLE DEFINITIVA</b>                                        | <b>61,814,472</b>       | <b>64,920,000</b>  | <b>94,514,472</b>              | <b>97,380,000</b>  | <b>256,923,812</b>             | <b>259,069,340</b> | <b>610,529,312</b>             | <b>611,234,840</b> | <b>1,090,049,312</b>           | <b>1,088,834,840</b> | <b>1,688,549,312</b>           | <b>1,682,883,080</b> |
|                                                                           | Base gravable en UVT                                                            | 1,241                   | 1,304              | 1,898                          | 1,955              | 5,159                          | 5,202              | 12,260                         | 12,274             | 21,889                         | 21,865               | 33,907                         | 33,794               |
|                                                                           | <b>Tarifa tabla Art. 241 ET</b>                                                 | <b>19%</b>              | <b>19%</b>         | <b>28%</b>                     | <b>29%</b>         | <b>33%</b>                     | <b>35%</b>         | <b>35%</b>                     | <b>37%</b>         | <b>37%</b>                     | <b>39%</b>           | <b>39%</b>                     | <b>41%</b>           |
|                                                                           | UVT a restar Art. 241                                                           | 1,090                   | 1,090              | 1,700                          | 1,700              | 4,100                          | 4,100              | 8,670                          | 8,670              | 18,970                         | 18,970               | 31,000                         | 31,000               |
|                                                                           | UVT a sumar Art. 241                                                            | 0                       | 0                  | 116                            | 116                | 788                            | 812                | 2,296                          | 2,417              | 5,901                          | 6,555                | 10,352                         | 10,896               |
|                                                                           | Total Impuesto en UVT                                                           | 29                      | 41                 | 171                            | 190                | 1,138                          | 1,198              | 3,552                          | 3,750              | 6,981                          | 7,684                | 11,486                         | 12,041               |
|                                                                           | <b>TOTAL IMPUESTO DE RENTA (SCOP)</b>                                           | <b>1,431,377</b>        | <b>2,021,427</b>   | <b>8,536,412</b>               | <b>9,465,977</b>   | <b>56,648,423</b>              | <b>59,649,492</b>  | <b>176,908,698</b>             | <b>186,770,862</b> | <b>347,647,943</b>             | <b>382,650,091</b>   | <b>571,983,570</b>             | <b>599,646,677</b>   |
| <b>INDICADORES Y ESTADÍSTICAS:</b>                                        |                                                                                 |                         |                    |                                |                    |                                |                    |                                |                    |                                |                      |                                |                      |
| Incremento en el IR %                                                     |                                                                                 |                         | 41.22%             |                                | 10.89%             |                                | 5.30%              |                                | 5.57%              |                                | 10.07%               |                                | 4.84%                |
| Incremento en la tasa efectiva (TET)                                      |                                                                                 |                         | 0.49%              |                                | 0.52%              |                                | 0.83%              |                                | 1.37%              |                                | 2.92%                |                                | 1.54%                |
| # de mensualidades o mesadas para cubrir impuesto (aprox.)                |                                                                                 | 0.1                     | 0.2                | 0.6                            | 0.6                | 1.9                            | 2.0                | 2.9                            | 3.1                | 3.5                            | 3.8                  | 3.8                            | 4.0                  |

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Ley 23 de 1982, modificada por la Ley 1915 de 2018.