

## TABELAS DE RETENÇÃO NA FONTE PARA O CONTINENTE - 2016

## TABELA I - TRABALHO DEPENDENTE

## NÃO CASADO

Remuneração Mensal Euros	Número de dependentes					
	0	1	2	3	4	5
Até 610.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Até 618.00	1.8%	0.0%	0.0%	0.0%	0.0%	0.0%
Até 640.00	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Até 678.00	6.0%	1.4%	0.0%	0.0%	0.0%	0.0%
Até 730.00	7.5%	2.9%	0.3%	0.0%	0.0%	0.0%
Até 805.00	8.5%	4.9%	1.3%	0.0%	0.0%	0.0%
Até 912.00	11.0%	7.4%	3.8%	0.2%	0.0%	0.0%
Até 993.00	12.5%	8.9%	6.3%	1.7%	0.0%	0.0%
Até 1,053.00	13.5%	9.9%	7.3%	3.7%	0.1%	0.0%
Até 1,130.00	14.5%	11.9%	9.3%	5.7%	3.1%	0.5%
Até 1,211.00	15.5%	13.0%	10.3%	6.7%	4.1%	1.5%
Até 1,307.00	16.5%	14.0%	11.4%	7.7%	5.1%	2.5%
Até 1,408.00	17.5%	15.0%	12.4%	8.8%	7.1%	4.5%
Até 1,545.00	18.5%	16.0%	13.4%	10.8%	8.2%	5.5%
Até 1,691.00	20.0%	17.5%	15.9%	12.3%	9.7%	7.1%
Até 1,849.00	21.5%	19.6%	18.6%	15.6%	13.6%	12.6%
Até 1,955.00	22.5%	20.8%	19.6%	16.6%	15.6%	13.6%
Até 2,066.00	23.5%	21.8%	20.8%	17.6%	16.6%	14.6%
Até 2,193.00	24.5%	22.8%	21.8%	18.8%	17.6%	15.6%
Até 2,340.00	25.5%	23.8%	22.8%	19.8%	18.8%	16.6%
Até 2,507.00	26.5%	25.8%	23.8%	21.8%	19.8%	18.8%
Até 2,736.00	27.5%	26.8%	24.8%	22.8%	20.8%	19.8%
Até 3,069.00	28.5%	27.8%	25.8%	23.8%	21.8%	20.8%
Até 3,495.00	29.5%	29.2%	27.6%	26.0%	25.4%	23.8%
Até 4,072.00	30.7%	30.5%	28.6%	27.0%	26.4%	25.8%
Até 4,599.00	32.5%	32.0%	30.4%	28.5%	27.9%	27.3%
Até 5,137.00	33.5%	33.0%	32.4%	29.8%	28.9%	28.3%
Até 5,815.00	34.5%	34.0%	33.4%	30.8%	30.2%	29.3%
Até 6,653.00	36.5%	36.1%	35.3%	33.4%	33.0%	32.6%
Até 7,852.00	37.5%	37.1%	36.7%	35.4%	34.0%	33.6%
Até 9,455.00	39.5%	39.1%	38.7%	37.4%	37.0%	35.6%
Até 11,159.00	40.5%	40.1%	39.7%	38.8%	38.0%	36.6%
Até 18,648.00	41.5%	41.1%	40.7%	39.8%	39.4%	37.6%
Até 20,000.00	42.5%	42.1%	41.7%	40.8%	40.4%	38.6%
Até 22,500.00	43.3%	43.1%	42.7%	41.8%	41.4%	39.8%
Até 25,000.00	44.3%	44.1%	43.7%	42.8%	42.4%	41.0%
Superior a 25,000.00	45.3%	45.1%	44.7%	43.8%	43.4%	42.0%

TABELAS DE RETENÇÃO NA FONTE PARA O CONTINENTE - 2016

T A B E L A II - TRABALHO DEPENDENTE

CASADO UNICO TITULAR

Remuneração Mensal Euros	Número de dependentes					
	0	1	2	3	4	5 ou mais
Até 636.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Até 678.00	0.5%	0.0%	0.0%	0.0%	0.0%	0.0%
Até 699.00	2.5%	0.0%	0.0%	0.0%	0.0%	0.0%
Até 745.00	3.5%	0.0%	0.0%	0.0%	0.0%	0.0%
Até 785.00	5.0%	1.1%	0.0%	0.0%	0.0%	0.0%
Até 826.00	6.0%	2.1%	1.2%	0.0%	0.0%	0.0%
Até 876.00	7.0%	4.1%	1.5%	0.0%	0.0%	0.0%
Até 963.00	8.0%	5.1%	3.2%	0.0%	0.0%	0.0%
Até 1,068.00	9.0%	6.1%	4.2%	1.3%	0.0%	0.0%
Até 1,211.00	10.0%	7.5%	5.2%	2.3%	0.4%	0.0%
Até 1,388.00	11.5%	9.6%	7.7%	4.8%	2.9%	2.0%
Até 1,611.00	12.5%	10.7%	8.7%	6.8%	4.9%	3.0%
Até 1,713.00	14.0%	12.2%	11.3%	8.3%	6.4%	5.5%
Até 1,828.00	15.0%	13.3%	12.5%	9.7%	7.8%	7.0%
Até 1,976.00	16.0%	14.3%	13.5%	10.7%	9.9%	8.0%
Até 2,133.00	17.0%	15.3%	14.5%	11.7%	10.9%	9.1%
Até 2,320.00	18.0%	17.3%	15.5%	12.7%	11.9%	10.1%
Até 2,538.00	19.0%	18.3%	16.5%	14.7%	12.9%	12.1%
Até 2,902.00	20.0%	19.3%	17.5%	15.7%	13.9%	13.1%
Até 3,318.00	22.0%	21.9%	20.3%	18.9%	17.5%	17.1%
Até 3,571.00	23.0%	22.9%	21.5%	19.9%	19.5%	18.1%
Até 3,839.00	24.0%	23.9%	22.5%	21.1%	20.5%	19.1%
Até 4,164.00	25.0%	24.9%	23.5%	22.1%	21.7%	21.1%
Até 4,554.00	26.5%	25.9%	24.5%	23.1%	22.7%	22.3%
Até 5,020.00	27.5%	26.9%	26.5%	24.1%	23.7%	23.3%
Até 5,592.00	28.5%	27.9%	27.5%	25.1%	24.7%	24.3%
Até 6,311.00	29.5%	28.9%	28.5%	26.1%	25.7%	25.3%
Até 7,243.00	30.5%	30.4%	29.9%	27.7%	27.5%	27.3%
Até 8,348.00	31.5%	31.4%	31.2%	29.7%	28.5%	28.3%
Até 9,234.00	33.0%	32.9%	32.7%	31.5%	30.0%	29.8%
Até 10,333.00	34.0%	33.9%	33.7%	32.5%	32.3%	30.8%
Até 13,860.00	35.3%	35.3%	34.7%	33.5%	33.3%	32.1%
Até 19,898.00	37.3%	37.3%	37.1%	36.0%	35.8%	34.6%
Até 22,500.00	38.3%	38.3%	38.1%	37.4%	36.8%	35.6%
Até 25,000.00	39.3%	39.3%	39.1%	38.4%	38.2%	36.6%
Até 28,000.00	40.3%	40.3%	40.1%	39.4%	39.2%	38.0%
Superior a 28,000.00	41.3%	41.3%	41.1%	40.4%	40.2%	39.0%

T A B E L A III - TRABALHO DEPENDENTE

CASADO DOIS TITULARES

Remuneração Mensal Euros	Número de dependentes					
	0	1	2	3	4	5 ou mais
Até 610.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Até 618.00	1.8%	0.0%	0.0%	0.0%	0.0%	0.0%
Até 640.00	5.0%	1.7%	0.0%	0.0%	0.0%	0.0%
Até 678.00	6.0%	3.1%	2.2%	0.0%	0.0%	0.0%
Até 730.00	7.5%	4.6%	2.7%	0.8%	0.0%	0.0%
Até 805.00	8.5%	5.6%	3.7%	2.8%	0.9%	0.0%
Até 912.00	11.0%	8.1%	7.2%	4.3%	3.4%	1.5%
Até 993.00	12.5%	9.6%	8.7%	5.8%	4.9%	3.5%
Até 1,053.00	13.5%	10.6%	9.7%	6.8%	5.4%	4.5%
Até 1,130.00	14.5%	12.6%	11.7%	8.8%	7.9%	6.0%
Até 1,211.00	15.5%	13.7%	12.7%	9.8%	8.9%	7.0%
Até 1,307.00	16.5%	15.7%	13.8%	11.8%	9.9%	9.0%
Até 1,408.00	17.5%	16.7%	14.8%	12.9%	10.9%	10.0%
Até 1,545.00	18.5%	17.7%	15.8%	13.9%	12.0%	11.0%
Até 1,691.00	20.0%	19.2%	17.3%	15.4%	14.5%	12.6%
Até 1,849.00	21.5%	20.8%	19.0%	17.2%	16.4%	14.6%
Até 1,955.00	22.5%	22.0%	20.0%	18.2%	17.4%	15.6%
Até 2,066.00	23.5%	23.0%	21.2%	19.2%	18.4%	17.6%
Até 2,193.00	24.5%	24.0%	22.2%	20.4%	19.4%	18.6%
Até 2,340.00	25.5%	25.0%	24.2%	21.4%	20.6%	19.6%
Até 2,507.00	26.5%	26.0%	25.2%	22.4%	21.6%	20.8%
Até 2,736.00	27.5%	27.0%	26.2%	23.4%	22.6%	21.8%
Até 3,069.00	28.5%	28.0%	27.2%	24.4%	23.6%	22.8%
Até 3,495.00	29.5%	29.4%	29.0%	26.6%	26.2%	25.8%
Até 4,072.00	30.7%	30.7%	30.0%	28.6%	27.2%	26.8%
Até 4,599.00	32.5%	32.2%	31.8%	30.1%	28.7%	28.3%
Até 5,137.00	33.5%	33.2%	32.8%	31.4%	30.7%	29.3%
Até 5,815.00	34.5%	34.2%	33.8%	32.4%	32.0%	30.3%
Até 6,653.00	36.5%	36.3%	35.7%	35.0%	34.8%	34.6%
Até 7,852.00	37.5%	37.3%	37.1%	36.0%	35.8%	35.6%
Até 9,455.00	39.5%	39.3%	39.1%	38.0%	37.8%	37.6%
Até 11,159.00	40.5%	40.3%	40.1%	39.4%	38.8%	38.6%
Até 18,648.00	41.5%	41.3%	41.1%	40.4%	40.2%	39.6%
Até 20,000.00	42.5%	42.3%	42.1%	41.4%	41.2%	40.6%
Até 22,500.00	43.3%	43.3%	43.1%	42.4%	42.2%	41.8%
Até 25,000.00	44.3%	44.3%	44.1%	43.4%	43.2%	43.0%
Superior a 25,000.00	45.3%	45.3%	45.1%	44.4%	44.2%	44.0%

TABELAS DE RETENÇÃO NA FONTE PARA O CONTINENTE - 2016

T A B E L A I V - TRABALHO DEPENDENTE

NÃO CASADO - DEFICIENTE

Remuneração Mensal Euros	Número de dependentes					
	0	1	2	3	4	5 ou mais
Até 1,296.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Até 1,398.00	1.5%	0.0%	0.0%	0.0%	0.0%	0.0%
Até 1,438.00	4.5%	0.9%	0.0%	0.0%	0.0%	0.0%
Até 1,621.00	5.5%	2.9%	0.0%	0.0%	0.0%	0.0%
Até 1,935.00	7.0%	5.0%	4.0%	0.5%	0.0%	0.0%
Até 2,056.00	8.5%	6.6%	5.5%	2.5%	1.5%	0.0%
Até 2,188.00	10.5%	7.6%	6.6%	4.5%	2.5%	1.5%
Até 2,289.00	13.0%	10.1%	8.1%	6.1%	4.0%	3.0%
Até 2,451.00	15.0%	12.1%	10.1%	8.1%	6.1%	4.0%
Até 2,533.00	16.0%	14.1%	12.1%	10.1%	7.1%	6.1%
Até 2,634.00	17.0%	15.1%	13.1%	11.1%	9.1%	8.1%
Até 2,897.00	18.0%	16.1%	14.1%	12.1%	11.1%	10.1%
Até 3,211.00	19.0%	17.5%	15.9%	14.3%	13.7%	13.1%
Até 3,546.00	20.0%	18.5%	16.9%	15.3%	14.7%	14.1%
Até 3,677.00	21.0%	19.7%	18.9%	16.3%	15.7%	15.1%
Até 3,890.00	22.0%	20.7%	20.1%	17.3%	16.7%	16.1%
Até 4,305.00	24.0%	22.7%	22.1%	19.5%	18.7%	18.1%
Até 4,569.00	25.0%	23.7%	23.1%	20.5%	19.9%	19.1%
Até 4,862.00	26.0%	24.7%	24.1%	21.5%	20.9%	20.3%
Até 5,147.00	27.0%	25.7%	25.1%	22.5%	21.9%	21.3%
Até 5,572.00	28.0%	26.7%	26.1%	24.5%	22.9%	22.3%
Até 5,997.00	29.5%	28.2%	27.6%	26.0%	24.4%	23.8%
Até 6,693.00	30.5%	29.4%	29.0%	27.6%	26.2%	25.8%
Até 7,157.00	31.5%	30.6%	30.0%	28.6%	27.2%	26.8%
Até 7,731.00	32.5%	31.6%	31.2%	29.6%	29.2%	27.8%
Até 8,407.00	33.5%	32.6%	32.2%	30.8%	29.7%	28.8%
Até 9,183.00	34.5%	33.6%	33.2%	31.8%	30.4%	29.8%
Até 9,909.00	36.0%	35.1%	34.7%	33.3%	32.9%	31.5%
Até 12,398.00	37.0%	36.1%	35.7%	34.3%	33.9%	32.5%
Superior a 12,398.00	38.0%	37.1%	36.7%	35.3%	34.9%	33.5%

TABELAS DE RETENÇÃO NA FONTE PARA O CONTINENTE - 2016

T A B E L A V - TRABALHO DEPENDENTE

CASADO UNICO TITULAR - DEFICIENTE

Remuneração Mensal Euros	Número de dependentes					
	0	1	2	3	4	5 ou mais
Até 1,632.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Até 1,733.00	1.0%	0.1%	0.0%	0.0%	0.0%	0.0%
Até 1,884.00	4.0%	1.3%	0.5%	0.0%	0.0%	0.0%
Até 1,950.00	5.0%	3.3%	2.5%	0.7%	0.0%	0.0%
Até 2,315.00	6.0%	5.3%	3.5%	1.7%	0.1%	0.0%
Até 2,492.00	7.0%	6.3%	4.5%	2.7%	0.9%	0.1%
Até 2,736.00	9.0%	8.3%	6.5%	4.7%	3.9%	2.1%
Até 2,938.00	10.0%	9.3%	7.5%	5.7%	4.9%	3.1%
Até 3,151.00	11.5%	10.8%	9.0%	7.2%	6.4%	4.6%
Até 3,318.00	12.5%	12.2%	10.8%	9.4%	9.0%	8.6%
Até 3,474.00	14.0%	13.9%	12.3%	10.9%	10.5%	10.1%
Até 3,576.00	15.0%	14.9%	14.5%	11.9%	11.5%	11.1%
Até 3,784.00	16.0%	15.9%	15.5%	13.1%	12.5%	12.1%
Até 3,890.00	17.0%	16.9%	16.5%	14.1%	13.7%	13.1%
Até 4,204.00	18.0%	17.9%	17.5%	15.1%	14.7%	14.3%
Até 4,407.00	19.0%	18.9%	18.5%	16.1%	15.7%	15.3%
Até 4,837.00	20.0%	19.9%	19.5%	17.1%	16.7%	16.3%
Até 5,258.00	21.0%	20.9%	20.5%	18.1%	17.7%	17.3%
Até 5,465.00	22.0%	21.9%	21.5%	20.1%	18.7%	18.3%
Até 5,896.00	23.0%	22.9%	22.5%	21.1%	19.7%	19.3%
Até 6,205.00	24.0%	23.9%	23.5%	22.1%	20.7%	20.3%
Até 6,783.00	25.3%	25.3%	25.1%	23.7%	22.5%	22.3%
Até 7,304.00	26.3%	26.3%	26.1%	24.9%	24.5%	23.3%
Até 8,134.00	27.3%	27.3%	27.1%	25.9%	25.7%	24.3%
Até 9,077.00	28.3%	28.3%	28.1%	26.9%	26.7%	25.5%
Até 10,120.00	29.8%	29.8%	29.6%	28.4%	28.2%	27.0%
Até 11,164.00	30.8%	30.8%	30.6%	29.4%	29.2%	28.0%
Até 12,866.00	32.3%	32.3%	32.1%	30.9%	30.7%	29.5%
Superior a 12,866.00	33.3%	33.3%	33.1%	31.9%	31.7%	30.5%

TABELAS DE RETENÇÃO NA FONTE PARA O CONTINENTE - 2016

T A B E L A VI - TRABALHO DEPENDENTE

CASADO DOIS TITULARES - DEFICIENTE

Remuneração Mensal Euros	Número de dependentes					
	0	1	2	3	4	5 ou mais
Até 1,296.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Até 1,398.00	1.5%	0.0%	0.0%	0.0%	0.0%	0.0%
Até 1,438.00	4.0%	3.1%	0.0%	0.0%	0.0%	0.0%
Até 1,621.00	5.0%	4.1%	2.2%	0.0%	0.0%	0.0%
Até 1,935.00	7.0%	6.2%	4.4%	2.6%	1.8%	0.0%
Até 2,056.00	8.5%	7.8%	5.9%	4.1%	3.3%	2.5%
Até 2,188.00	10.5%	8.8%	8.0%	6.1%	4.3%	3.5%
Até 2,289.00	13.0%	11.3%	9.5%	7.7%	6.8%	6.0%
Até 2,451.00	15.0%	13.3%	11.5%	9.7%	7.9%	7.0%
Até 2,533.00	16.0%	14.3%	13.5%	11.7%	9.9%	9.1%
Até 2,634.00	17.0%	15.3%	14.5%	12.7%	10.9%	10.1%
Até 2,897.00	18.0%	16.3%	15.5%	13.7%	11.9%	11.1%
Até 3,211.00	19.0%	17.7%	17.3%	15.9%	14.5%	14.1%
Até 3,546.00	20.0%	18.7%	18.3%	16.9%	15.5%	15.1%
Até 3,677.00	21.0%	19.9%	19.3%	17.9%	17.5%	16.1%
Até 3,890.00	22.0%	20.9%	20.5%	18.9%	18.5%	17.1%
Até 4,305.00	23.5%	22.4%	22.0%	20.6%	20.0%	18.6%
Até 4,569.00	24.5%	23.4%	23.0%	21.6%	21.2%	20.6%
Até 4,862.00	25.5%	24.4%	24.0%	22.6%	22.2%	21.8%
Até 5,147.00	26.5%	25.4%	25.0%	23.6%	23.2%	22.8%
Até 5,572.00	27.5%	26.4%	26.0%	24.6%	24.2%	23.8%
Até 5,997.00	29.0%	27.9%	27.5%	26.1%	25.7%	25.3%
Até 6,693.00	30.5%	29.6%	29.4%	28.2%	28.0%	27.8%
Até 7,157.00	31.5%	30.8%	30.4%	29.2%	29.0%	28.8%
Até 7,731.00	32.5%	31.8%	31.6%	30.2%	30.0%	29.8%
Até 8,407.00	33.5%	32.8%	32.6%	31.4%	31.0%	30.8%
Até 9,183.00	34.5%	33.8%	33.6%	32.4%	32.2%	31.8%
Até 9,909.00	36.0%	35.3%	35.1%	33.9%	33.7%	33.5%
Até 12,398.00	37.0%	36.3%	36.1%	34.9%	34.7%	34.5%
Superior a 12,398.00	38.0%	37.3%	37.1%	35.9%	35.7%	35.5%