



CIRCULAR N° 3191

22 DIC 2015

**INTERESES, REAJUSTES Y MULTAS ARTÍCULO 22 LEY  
Nº17.322. IMPARTE INSTRUCCIONES Y REMITE TABLAS  
PARA EL MES DE ENERO DE 2016 PARA EL CÁLCULO DE  
LOS INTERESES PENALES Y DE LOS REAJUSTES.**

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Esta Superintendencia ha elaborado las tablas (Tablas N°1, N°2, N°3 y N°4) a ser utilizadas en el mes de enero de 2016 para calcular los intereses penales y reajustes que deben aplicarse a las cotizaciones que se paguen fuera del plazo legal, las que se remiten en esta oportunidad.

Cabe señalar que mediante Circular N° 2.491 de 2008, esta Superintendencia impartió las instrucciones para la aplicación de la Ley N° 20.288, que modificó el artículo 22 de la Ley N°17.322.

## **1.- INTERESES Y REAJUSTES**

### **a) Tablas N°s 1 y 2:**

Estas tablas comprenden los intereses penales aplicables a las cotizaciones adeudadas de remuneraciones devengadas con anterioridad a marzo de 2006; por tanto, continúan con un recargo del interés de 20%.

Se hace presente que la Tabla N°1 contiene los intereses penales a aplicar a deudas de cotizaciones correspondientes a remuneraciones anteriores a enero de 1994, sin considerar capitalización mensual de intereses devengados.

Por su parte, la Tabla N° 2, que contiene los intereses penales a aplicar a deudas de cotizaciones correspondientes a remuneraciones devengadas desde enero de 1994 hasta febrero de 2006, considera la capitalización mensual de los intereses devengados.

Teniendo presente lo anterior y de acuerdo con lo dispuesto por el artículo 22 de la Ley N°17.322 y sus modificaciones, corresponde aplicar para el mes de enero de 2016 la tasa de interés para operaciones no reajustables de menos de 90 días, para deudas inferiores o iguales al equivalente de 5.000 Unidades de Fomento, fijada por la Superintendencia de Bancos e Instituciones Financieras, según Certificado N° 11, publicado en el Diario Oficial de 13 de Noviembre de 2015, incrementada en un 20%, esto es, un 23,98% anual. Ello, por cuanto dicha tasa de interés resultó de un valor mayor que la variación del Índice de Precios al Consumidor del mes de noviembre de 2015 más el interés para operaciones reajustables, también incrementado en un 20%, de acuerdo con la modificación introducida al artículo 22 de la Ley N°17.322 por el artículo 34 de la Ley N°18.482.

### **b) Tabla N° 3**

Esta tabla contiene los intereses penales a aplicar a las cotizaciones adeudadas correspondientes a remuneraciones devengadas desde marzo de 2006, intereses que contienen un recargo de 50% de acuerdo con la modificación introducida al artículo 22 de la Ley N°17.322 por el artículo 1° de la Ley N° 20.023.

Cabe agregar que la Tabla N° 3 considera la capitalización mensual de los intereses devengados y, de acuerdo con lo instruido en el punto 1.- de la Circular N°1.326, de 25 de enero de 1994, de esta Superintendencia, la primera capitalización de los intereses penales se efectúa el día 1° del mes subsiguiente a aquel en que se genera la deuda.

Así, en conformidad con lo dispuesto por el artículo 22 de la Ley N° 17.322 y sus modificaciones, corresponde aplicar para el mes de enero de 2016 la tasa de interés para operaciones no reajustables de menos de 90 días, para deudas inferiores o iguales al equivalente de 5.000 Unidades de Fomento, fijada por la Superintendencia de Bancos e Instituciones Financieras, según Certificado N° 11, publicado en el Diario Oficial de 13 de noviembre de 2015, incrementada en un 50%, esto es, un 29,97% anual. Ello, por cuanto dicha tasa de interés resultó de un valor mayor que la variación del Índice de Precios al Consumidor del mes de noviembre de 2015 más el interés para operaciones reajustables, también incrementado en un 50%, de acuerdo con la modificación introducida al artículo 22 de la Ley N°17.322 por el artículo 1° de la Ley N° 20.023.

Con el fin de aclarar lo expuesto, cabe precisar el caso de un empleador que pague cotizaciones previsionales adeudadas provenientes de remuneraciones devengadas antes y después del 1º de marzo de 2006. En este caso, el interés penal a aplicarse a las cotizaciones pagadas con retraso, originadas en remuneraciones devengadas con anterioridad a marzo de 2006 se recargará en un 20%, razón por la cual, serán aplicables las Tablas N°s 1 y 2, dependiendo de la antigüedad de ellas, en tanto que el interés de las cotizaciones adeudadas originadas por remuneraciones posteriores a marzo de 2006, se recargará en un 50%, debiendo aplicarse la Tabla N° 3.

#### c) Tabla N° 4

Esta tabla contiene los reajustes a aplicar a las cotizaciones adeudadas.

Se hace presente que los porcentajes contenidos en las Tablas N° 1, 2 y 3, deben aplicarse sobre la deuda previamente reajustada de acuerdo con los porcentajes señalados en la Tabla N°4.

#### 2.- MULTAS

Conforme al N° 22 letra a) del artículo 1º de la Ley N° 20.023, que modificó el artículo 22 a) de la citada Ley N°17.322, se eleva de 0,5 a 0,75 unidades de fomento por cada trabajador, la multa en los casos en que el empleador no declare oportunamente las cotizaciones correspondientes a remuneraciones que se hayan devengado a contar del mes de marzo de 2006 o que la declaración de éstas sea incompleta o errónea.

Las multas que deban aplicarse a cotizaciones correspondientes a remuneraciones devengadas en meses anteriores a marzo de 2006, se sujetarán a la legislación vigente en la época de que se trate y a las instrucciones que hubiere impartido esta Superintendencia.

Sin perjuicio de lo anterior, de acuerdo con lo dispuesto en el artículo 23 de la Ley N°18.379, se presumirá la buena fe y no procederá aplicar la multa del artículo 22 a) de la Ley N° 17.322 en caso que el empleador incurriere en errores u omisiones que no excedan del 2% del monto correcto de la respectiva declaración. No se aplicará lo anterior si se incurriere en reiteración dentro del plazo de un año.

De igual forma, en conformidad a lo dispuesto en el inciso primero del artículo 22 a) de la Ley N° 17.322, tampoco procederá aplicar la multa si el pago de las cotizaciones declaradas en forma errónea, pero no maliciosa, se efectúa dentro del mes siguiente a aquel en que se devengaron las remuneraciones.

Cabe agregar que la Ley N° 20.023 no modificó las multas a aplicar en el caso de cotizaciones correspondientes a trabajadores de casa particular, por tanto, continuarán aplicándose a su respecto las normas vigentes con anterioridad a dicha ley. De esta forma, aun cuando éstas no hubiesen sido declaradas, si se pagan dentro del mes siguiente a aquel en que se devengan las remuneraciones, no procederá la aplicación de multa. A su vez, ésta será sólo de 0,2 UF si las cotizaciones se pagan dentro del mes subsiguiente y de 0,5 UF si el pago se efectúa de esta fecha en adelante.

Saluda atentamente a Ud.,



**EDMMPH/JRC**  
DISTRIBUCIÓN

- Instituto de Seguridad Laboral
- Mutualidades de la Ley N° 16.744
- Cajas de Compensación de Asignación Familiar
- Instituto de Previsión Social

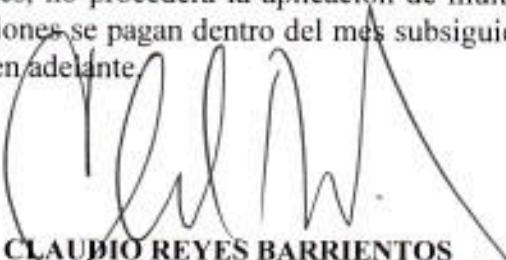
  
**CLAUDIO REYES BARRIENTOS**  
**SUPERINTENDENTE DE SEGURIDAD SOCIAL**

TABLA N° 1

**PORCENTAJE DE INTERES PENAL A APLICARSE  
DURANTE EL MES DE ENERO DE 2016 A DEUDAS  
CORRESPONDIENTES A REMUNERACIONES  
DEVENGADAS EN LOS MESES QUE SE INDICAN DEL  
AÑO 1982**

FECHA DE PAGO	1982				
	ANT.SEP.	SEP.	OCT.	NOV.	DIC.
1	825.29	823.05	816.52	808.99	800.22
2	825.35	823.12	816.59	809.06	800.29
3	825.42	823.19	816.66	809.12	800.35
4	825.49	823.25	816.72	809.19	800.42
5	825.55	823.32	816.79	809.25	800.49
6	825.62	823.39	816.86	809.32	800.55
7	825.69	823.45	816.92	809.39	800.62
8	825.75	823.52	816.99	809.45	800.69
9	825.82	823.59	817.06	809.52	800.75
10	825.89	823.65	817.12	809.59	800.82
11	825.95	823.72	817.19	809.65	800.89
12	826.02	823.79	817.26	809.72	800.95
13	826.09	823.85	817.32	809.79	801.02
14	826.15	823.92	817.39	809.85	801.09
15	826.22	823.99	817.46	809.92	801.15
16	826.29	824.05	817.52	809.99	801.22
17	826.35	824.12	817.59	810.05	801.29
18	826.42	824.19	817.66	810.12	801.35
19	826.49	824.25	817.72	810.19	801.42
20	826.55	824.32	817.79	810.25	801.49
21	826.62	824.39	817.86	810.32	801.55
22	826.69	824.45	817.92	810.39	801.62
23	826.75	824.52	817.99	810.45	801.69
24	826.82	824.59	818.06	810.52	801.75
25	826.89	824.65	818.12	810.59	801.82
26	826.95	824.72	818.19	810.65	801.89
27	827.02	824.79	818.26	810.72	801.95
28	827.09	824.85	818.32	810.79	802.02
29	827.15	824.92	818.39	810.85	802.08
30	827.22	824.98	818.45	810.92	802.15
31	827.29	825.05	818.52	810.99	802.22

(\*)

Los porcentajes de interés deben aplicarse a las deudas actualizadas al 30 de septiembre de 1982, mediante la tabla que para dicho mes emitiera esta Superintendencia por Circular N° 791. Los intereses devengados a la fecha indicada deberán multiplicarse por el factor 1,14955 con lo cual se tendrán actualizados al 31 de enero de 1983. Para efectos de reajustar dichos intereses entre esta última fecha y el día en que se efectue el pago, deberá considerarse la variación diaria del Índice de Precios al Consumidor Mensual, del período comprendido entre noviembre de 1982 y el mes que antecede al anterior a aquél en que el pago efectivamente se realice.

Por tanto, durante el mes de ENERO DE 2016 el interés actualizado al 31 de enero de 1983 deberá multiplicarse por el factor que corresponda de acuerdo al día en que se efectue el pago.

DÍA DE PAGO	FACTOR A APLICAR
1	17,495027
2	17,494875
3	17,494722
4	17,494569
5	17,494417
6	17,494264
7	17,494111
8	17,493958
9	17,493806
10	17,493653
11	17,493500
12	17,493348
13	17,493195
14	17,493042
15	17,492890
16	17,492737
17	17,492584
18	17,492432
19	17,492279
20	17,492126
21	17,491974
22	17,491821
23	17,491668
24	17,491516
25	17,491363
26	17,491210
27	17,491058
28	17,490905
29	17,490752
30	17,490600
31	17,490447

En Circular N° 1951, de 26 de diciembre de 2001, esta Superintendencia adjuntó un Anexo con ejemplo de liquidación de deuda anterior a septiembre de 1982

TABLA N° 1

Continuación :

**PORCENTAJE DE INTERES PENAL A APLICARSE DURANTE EL MES DE ENERO DE 2016 A DEUDAS CORRESPONDIENTES  
A REMUNERACIONES DEVENGADAS EN LOS MESES QUE SE INDICAN DEL AÑO 1983**

FECHA DE PAGO	1983											
	ENE.	FEB.	MAR.	ABR.	MAY.	JUN.	JUL.	AGO.	SEP.	OCT.	NOV.	DIC.
1	791.57	783.68	775.64	770.03	764.89	760.06	755.37	750.13	745.95	741.50	736.98	732.82
2	791.64	783.75	775.71	770.09	764.96	760.12	755.43	750.19	746.02	741.57	737.05	732.89
3	791.71	783.81	775.78	770.16	765.02	760.19	755.50	750.26	746.08	741.64	737.12	732.95
4	791.77	783.88	775.84	770.22	765.09	760.26	755.57	750.33	746.15	741.70	737.18	733.02
5	791.84	783.95	775.91	770.29	765.16	760.32	755.63	750.39	746.22	741.77	737.25	733.09
6	791.91	784.01	775.98	770.36	765.22	760.39	755.70	750.46	746.28	741.84	737.32	733.15
7	791.97	784.08	776.04	770.42	765.29	760.46	755.77	750.53	746.35	741.90	737.38	733.22
8	792.04	784.15	776.11	770.49	765.36	760.52	755.83	750.59	746.42	741.97	737.45	733.29
9	792.11	784.21	776.18	770.56	765.42	760.59	755.90	750.66	746.48	742.04	737.52	733.35
10	792.17	784.28	776.24	770.62	765.49	760.66	755.97	750.73	746.55	742.10	737.58	733.42
11	792.24	784.35	776.31	770.69	765.56	760.72	756.03	750.79	746.62	742.17	737.65	733.49
12	792.31	784.41	776.38	770.76	765.62	760.79	756.10	750.86	746.68	742.24	737.72	733.55
13	792.37	784.48	776.44	770.82	765.69	760.86	756.17	750.93	746.75	742.30	737.78	733.62
14	792.44	784.55	776.51	770.89	765.76	760.92	756.23	750.99	746.82	742.37	737.85	733.69
15	792.51	784.61	776.58	770.96	765.82	760.99	756.30	751.06	746.88	742.44	737.91	733.75
16	792.57	784.68	776.64	771.02	765.89	761.06	756.37	751.13	746.95	742.50	737.98	733.82
17	792.64	784.75	776.71	771.09	765.96	761.12	756.43	751.19	747.02	742.57	738.05	733.89
18	792.71	784.81	776.78	771.16	766.02	761.19	756.50	751.26	747.08	742.64	738.11	733.95
19	792.77	784.88	776.84	771.22	766.09	761.26	756.57	751.33	747.15	742.70	738.18	734.02
20	792.84	784.94	776.91	771.29	766.16	761.32	756.63	751.39	747.21	742.77	738.25	734.09
21	792.90	785.01	776.98	771.36	766.22	761.39	756.70	751.46	747.28	742.84	738.31	734.15
22	792.97	785.08	777.04	771.42	766.29	761.46	756.77	751.53	747.35	742.90	738.38	734.22
23	793.04	785.14	777.11	771.49	766.36	761.52	756.83	751.59	747.41	742.97	738.45	734.29
24	793.10	785.21	777.18	771.56	766.42	761.59	756.90	751.66	747.48	743.04	738.51	734.35
25	793.17	785.28	777.24	771.62	766.49	761.66	756.97	751.72	747.55	743.10	738.58	734.42
26	793.24	785.34	777.31	771.69	766.56	761.72	757.03	751.79	747.61	743.17	738.65	734.49
27	793.30	785.41	777.38	771.76	766.62	761.79	757.10	751.86	747.68	743.24	738.71	734.55
28	793.37	785.48	777.44	771.82	766.69	761.86	757.17	751.92	747.75	743.30	738.78	734.62
29	793.44	785.54	777.51	771.89	766.76	761.92	757.23	751.99	747.81	743.37	738.85	734.69
30	793.50	785.61	777.57	771.96	766.82	761.99	757.30	752.06	747.88	743.44	738.91	734.75
31	793.57	785.68	777.64	772.02	766.89	762.06	757.37	752.12	747.95	743.50	738.98	734.82

TABLA N° 1

Continuación :

**PORCENTAJE DE INTERES PENAL A APLICARSE DURANTE EL MES DE ENERO DE 2016 A DEUDAS CORRESPONDIENTES  
A REMUNERACIONES DEVENGADAS EN LOS MESES QUE SE INDICAN DEL AÑO 1984**

FECHA DE PAGO	1984											
	ENE.	FEB.	MAR.	ABR.	MAY.	JUN.	JUL.	AGO.	SEP.	OCT.	NOV.	DIC.
1	728.41	724.15	720.40	717.60	716.35	714.51	711.06	707.60	704.34	701.59	700.52	697.72
2	728.48	724.22	720.47	717.67	716.42	714.58	711.13	707.67	704.41	701.66	700.58	697.78
3	728.55	724.29	720.54	717.74	716.49	714.64	711.19	707.74	704.48	701.73	700.65	697.85
4	728.61	724.35	720.60	717.80	716.55	714.71	711.26	707.80	704.54	701.79	700.72	697.92
5	728.68	724.42	720.67	717.87	716.62	714.78	711.33	707.87	704.61	701.86	700.78	697.98
6	728.75	724.49	720.74	717.94	716.69	714.84	711.39	707.93	704.67	701.93	700.85	698.05
7	728.81	724.55	720.80	718.00	716.75	714.91	711.46	708.00	704.74	701.99	700.92	698.12
8	728.88	724.62	720.87	718.07	716.82	714.98	711.53	708.07	704.81	702.06	700.98	698.18
9	728.95	724.69	720.94	718.14	716.89	715.04	711.59	708.13	704.87	702.13	701.05	698.25
10	729.01	724.75	721.00	718.20	716.95	715.11	711.66	708.20	704.94	702.19	701.12	698.32
11	729.08	724.82	721.07	718.27	717.02	715.18	711.73	708.27	705.01	702.26	701.18	698.38
12	729.15	724.89	721.14	718.34	717.09	715.24	711.79	708.33	705.07	702.33	701.25	698.45
13	729.21	724.95	721.20	718.40	717.15	715.31	711.86	708.40	705.14	702.39	701.32	698.52
14	729.28	725.02	721.27	718.47	717.22	715.38	711.93	708.47	705.21	702.46	701.38	698.58
15	729.34	725.09	721.34	718.53	717.29	715.44	711.99	708.53	705.27	702.53	701.45	698.65
16	729.41	725.15	721.40	718.60	717.35	715.51	712.06	708.60	705.34	702.59	701.52	698.72
17	729.48	725.22	721.47	718.67	717.42	715.58	712.13	708.67	705.41	702.66	701.58	698.78
18	729.54	725.29	721.54	718.73	717.49	715.64	712.19	708.73	705.47	702.73	701.65	698.85
19	729.61	725.35	721.60	718.80	717.55	715.71	712.26	708.80	705.54	702.79	701.72	698.92
20	729.68	725.42	721.67	718.87	717.62	715.78	712.33	708.87	705.61	702.86	701.78	698.98
21	729.74	725.49	721.74	718.93	717.69	715.84	712.39	708.93	705.67	702.93	701.85	699.05
22	729.81	725.55	721.80	719.00	717.75	715.91	712.46	709.00	705.74	702.99	701.92	699.12
23	729.88	725.62	721.87	719.07	717.82	715.98	712.53	709.07	705.81	703.06	701.98	699.18
24	729.94	725.69	721.93	719.13	717.89	716.04	712.59	709.13	705.87	703.13	702.05	699.25
25	730.01	725.75	722.00	719.20	717.95	716.11	712.66	709.20	705.94	703.19	702.12	699.32
26	730.08	725.82	722.07	719.27	718.02	716.18	712.72	709.27	706.01	703.26	702.18	699.38
27	730.14	725.89	722.13	719.33	718.09	716.24	712.79	709.33	706.07	703.33	702.25	699.45
28	730.21	725.95	722.20	719.40	718.15	716.31	712.86	709.40	706.14	703.39	702.32	699.52
29	730.28	726.02	722.27	719.47	718.22	716.38	712.92	709.47	706.21	703.46	702.38	699.58
30	730.34	726.09	722.33	719.53	718.29	716.44	712.99	709.53	706.27	703.53	702.45	699.65
31	730.41	726.15	722.40	719.60	718.35	716.51	713.06	709.60	706.34	703.59	702.52	699.72

TABLA N° 1

Continuación :

**PORCENTAJE DE INTERES PENAL A APLICARSE DURANTE EL MES DE ENERO DE 2016 A DEUDAS CORRESPONDIENTES  
A REMUNERACIONES DEVENGADAS EN LOS MESES QUE SE INDICAN DEL AÑO 1985**

FECHA DE PAGO	1985											
	ENE.	FEB.	MAR.	ABR.	MAY.	JUN.	JUL.	AGO.	SEP.	OCT.	NOV.	DIC.
1	690.61	683.71	677.86	672.87	667.29	661.97	655.90	650.85	645.85	640.77	637.59	634.72
2	690.68	683.78	677.92	672.93	667.36	662.03	655.96	650.91	645.92	640.84	637.66	634.79
3	690.75	683.85	677.99	673.00	667.43	662.10	656.03	650.98	645.99	640.90	637.73	634.85
4	690.81	683.91	678.06	673.07	667.49	662.17	656.10	651.05	646.05	640.97	637.79	634.92
5	690.88	683.98	678.12	673.13	667.56	662.23	656.16	651.11	646.12	641.04	637.86	634.99
6	690.94	684.05	678.19	673.20	667.63	662.30	656.23	651.18	646.19	641.10	637.93	635.05
7	691.01	684.11	678.26	673.27	667.69	662.37	656.30	651.25	646.25	641.17	637.99	635.12
8	691.08	684.18	678.32	673.33	667.76	662.43	656.36	651.31	646.32	641.24	638.06	635.19
9	691.14	684.25	678.39	673.40	667.83	662.50	656.43	651.38	646.39	641.30	638.13	635.25
10	691.21	684.31	678.46	673.47	667.89	662.57	656.50	651.45	646.45	641.37	638.19	635.32
11	691.28	684.38	678.52	673.53	667.96	662.63	656.56	651.51	646.52	641.44	638.26	635.39
12	691.34	684.45	678.59	673.60	668.02	662.70	656.63	651.58	646.59	641.50	638.32	635.45
13	691.41	684.51	678.66	673.67	668.09	662.77	656.70	651.65	646.65	641.57	638.39	635.52
14	691.48	684.58	678.72	673.73	668.16	662.83	656.76	651.71	646.72	641.64	638.46	635.59
15	691.54	684.65	678.79	673.80	668.22	662.90	656.83	651.78	646.79	641.70	638.52	635.65
16	691.61	684.71	678.86	673.87	668.29	662.97	656.89	651.84	646.85	641.77	638.59	635.72
17	691.68	684.78	678.92	673.93	668.36	663.03	656.96	651.91	646.92	641.84	638.66	635.79
18	691.74	684.85	678.99	674.00	668.42	663.10	657.03	651.98	646.99	641.90	638.72	635.85
19	691.81	684.91	679.06	674.07	668.49	663.17	657.09	652.04	647.05	641.97	638.79	635.92
20	691.88	684.98	679.12	674.13	668.56	663.23	657.16	652.11	647.12	642.04	638.86	635.99
21	691.94	685.05	679.19	674.20	668.62	663.30	657.23	652.18	647.19	642.10	638.92	636.05
22	692.01	685.11	679.26	674.27	668.69	663.37	657.29	652.24	647.25	642.17	638.99	636.12
23	692.08	685.18	679.32	674.33	668.76	663.43	657.36	652.31	647.32	642.24	639.06	636.19
24	692.14	685.25	679.39	674.40	668.82	663.50	657.43	652.38	647.39	642.30	639.12	636.25
25	692.21	685.31	679.46	674.47	668.89	663.57	657.49	652.44	647.45	642.37	639.19	636.32
26	692.28	685.38	679.52	674.53	668.96	663.63	657.56	652.51	647.52	642.44	639.26	636.39
27	692.34	685.44	679.59	674.60	669.02	663.70	657.63	652.58	647.59	642.50	639.32	636.45
28	692.41	685.51	679.66	674.67	669.09	663.77	657.69	652.64	647.65	642.57	639.39	636.52
29	692.48	685.58	679.72	674.73	669.16	663.83	657.76	652.71	647.72	642.64	639.46	636.59
30	692.54	685.64	679.79	674.80	669.22	663.90	657.83	652.78	647.79	642.70	639.52	636.65
31	692.61	685.71	679.86	674.87	669.29	663.97	657.89	652.84	647.85	642.77	639.59	636.72

TABLA N° 1

Continuación :

**PORCENTAJE DE INTERES PENAL A APLICARSE DURANTE EL MES DE ENERO DE 2016 A DEUDAS CORRESPONDIENTES  
A REMUNERACIONES DEVENGADAS EN LOS MESES QUE SE INDICAN DEL AÑO 1986**

FECHA DE PAGO	1986											
	ENE.	FEB.	MAR.	ABR.	MAY.	JUN.	JUL.	AGO.	SEP.	OCT.	NOV.	DIC.
1	632.09	630.25	628.77	625.61	622.71	620.28	617.29	615.32	613.27	611.49	610.79	609.39
2	632.15	630.32	628.83	625.68	622.77	620.35	617.36	615.39	613.34	611.55	610.86	609.45
3	632.22	630.39	628.90	625.74	622.84	620.42	617.43	615.46	613.41	611.62	610.93	609.52
4	632.29	630.45	628.97	625.81	622.91	620.48	617.49	615.52	613.47	611.69	610.99	609.59
5	632.35	630.52	629.03	625.88	622.97	620.55	617.56	615.59	613.54	611.75	611.06	609.65
6	632.42	630.59	629.10	625.94	623.04	620.62	617.63	615.66	613.61	611.82	611.13	609.72
7	632.48	630.65	629.17	626.01	623.11	620.68	617.69	615.72	613.67	611.89	611.19	609.79
8	632.55	630.72	629.23	626.08	623.17	620.75	617.76	615.79	613.74	611.95	611.26	609.85
9	632.62	630.79	629.30	626.14	623.24	620.82	617.83	615.86	613.81	612.02	611.33	609.92
10	632.68	630.85	629.37	626.21	623.31	620.88	617.89	615.92	613.87	612.09	611.39	609.99
11	632.75	630.92	629.43	626.28	623.37	620.95	617.96	615.99	613.94	612.15	611.46	610.05
12	632.82	630.99	629.50	626.34	623.44	621.02	618.02	616.05	614.00	612.22	611.53	610.12
13	632.88	631.05	629.57	626.41	623.51	621.08	618.09	616.12	614.07	612.29	611.59	610.19
14	632.95	631.12	629.63	626.48	623.57	621.15	618.16	616.19	614.14	612.35	611.66	610.25
15	633.02	631.19	629.70	626.54	623.64	621.22	618.22	616.25	614.20	612.42	611.73	610.32
16	633.08	631.25	629.77	626.61	623.71	621.28	618.29	616.32	614.27	612.48	611.79	610.39
17	633.15	631.32	629.83	626.68	623.77	621.35	618.36	616.39	614.34	612.55	611.86	610.45
18	633.22	631.39	629.90	626.74	623.84	621.41	618.42	616.45	614.40	612.62	611.93	610.52
19	633.28	631.45	629.97	626.81	623.91	621.48	618.49	616.52	614.47	612.68	611.99	610.59
20	633.35	631.52	630.03	626.88	623.97	621.55	618.56	616.59	614.54	612.75	612.06	610.65
21	633.42	631.59	630.10	626.94	624.04	621.61	618.62	616.65	614.60	612.82	612.13	610.72
22	633.48	631.65	630.17	627.01	624.11	621.68	618.69	616.72	614.67	612.88	612.19	610.79
23	633.55	631.72	630.23	627.08	624.17	621.75	618.76	616.79	614.74	612.95	612.26	610.85
24	633.62	631.79	630.30	627.14	624.24	621.81	618.82	616.85	614.80	613.02	612.33	610.92
25	633.68	631.85	630.36	627.21	624.31	621.88	618.89	616.92	614.87	613.08	612.39	610.99
26	633.75	631.92	630.43	627.28	624.37	621.95	618.96	616.99	614.94	613.15	612.46	611.05
27	633.82	631.99	630.50	627.34	624.44	622.01	619.02	617.05	615.00	613.22	612.53	611.12
28	633.88	632.05	630.56	627.41	624.50	622.08	619.09	617.12	615.07	613.28	612.59	611.19
29	633.95	632.12	630.63	627.48	624.57	622.15	619.16	617.19	615.14	613.35	612.66	611.25
30	634.02	632.19	630.70	627.54	624.64	622.21	619.22	617.25	615.20	613.42	612.73	611.32
31	634.08	632.25	630.76	627.61	624.70	622.28	619.29	617.32	615.27	613.48	612.79	611.39

TABLA N° 1

Continuación :

**PORCENTAJE DE INTERES PENAL A APLICARSE DURANTE EL MES DE ENERO DE 2016 A DEUDAS CORRESPONDIENTES  
A REMUNERACIONES DEVENGADAS EN LOS MESES QUE SE INDICAN DEL AÑO 1987**

FECHA DE PAGO	1987											
	ENE.	FEB.	MAR.	ABR.	MAY.	JUN.	JUL.	AGO.	SEP.	OCT.	NOV.	DIC.
1	607.10	605.41	604.07	601.22	598.94	597.55	594.47	591.24	589.11	587.78	585.73	584.05
2	607.17	605.48	604.14	601.28	599.01	597.62	594.54	591.30	589.17	587.84	585.79	584.12
3	607.23	605.55	604.21	601.35	599.07	597.69	594.61	591.37	589.24	587.91	585.86	584.19
4	607.30	605.61	604.27	601.42	599.14	597.75	594.67	591.44	589.31	587.98	585.93	584.25
5	607.37	605.68	604.34	601.48	599.21	597.82	594.74	591.50	589.37	588.04	585.99	584.32
6	607.43	605.75	604.41	601.55	599.27	597.89	594.81	591.57	589.44	588.11	586.06	584.39
7	607.50	605.81	604.47	601.62	599.34	597.95	594.87	591.64	589.51	588.18	586.13	584.45
8	607.57	605.88	604.54	601.68	599.41	598.02	594.94	591.70	589.57	588.24	586.19	584.52
9	607.63	605.94	604.61	601.75	599.47	598.09	595.01	591.77	589.64	588.31	586.26	584.59
10	607.70	606.01	604.67	601.82	599.54	598.15	595.07	591.83	589.71	588.38	586.33	584.65
11	607.77	606.08	604.74	601.88	599.61	598.22	595.14	591.90	589.77	588.44	586.39	584.72
12	607.83	606.14	604.81	601.95	599.67	598.28	595.21	591.97	589.84	588.51	586.46	584.79
13	607.90	606.21	604.87	602.02	599.74	598.35	595.27	592.03	589.91	588.58	586.53	584.85
14	607.97	606.28	604.94	602.08	599.81	598.42	595.34	592.10	589.97	588.64	586.59	584.92
15	608.03	606.34	605.01	602.15	599.87	598.48	595.41	592.17	590.04	588.71	586.66	584.99
16	608.10	606.41	605.07	602.22	599.94	598.55	595.47	592.23	590.11	588.78	586.73	585.05
17	608.17	606.48	605.14	602.28	600.01	598.62	595.54	592.30	590.17	588.84	586.79	585.12
18	608.23	606.54	605.20	602.35	600.07	598.68	595.61	592.37	590.24	588.91	586.86	585.19
19	608.30	606.61	605.27	602.42	600.14	598.75	595.67	592.43	590.31	588.98	586.93	585.25
20	608.37	606.68	605.34	602.48	600.21	598.82	595.74	592.50	590.37	589.04	586.99	585.32
21	608.43	606.74	605.40	602.55	600.27	598.88	595.81	592.57	590.44	589.11	587.06	585.39
22	608.50	606.81	605.47	602.61	600.34	598.95	595.87	592.63	590.51	589.18	587.13	585.45
23	608.57	606.88	605.54	602.68	600.41	599.02	595.94	592.70	590.57	589.24	587.19	585.52
24	608.63	606.94	605.60	602.75	600.47	599.08	596.01	592.77	590.64	589.31	587.26	585.59
25	608.70	607.01	605.67	602.81	600.54	599.15	596.07	592.83	590.71	589.38	587.33	585.65
26	608.77	607.08	605.74	602.88	600.61	599.22	596.14	592.90	590.77	589.44	587.39	585.72
27	608.83	607.14	605.80	602.95	600.67	599.28	596.21	592.97	590.84	589.51	587.46	585.79
28	608.90	607.21	605.87	603.01	600.74	599.35	596.27	593.03	590.91	589.57	587.52	585.85
29	608.97	607.28	605.94	603.08	600.81	599.42	596.34	593.10	590.97	589.64	587.59	585.92
30	609.03	607.34	606.00	603.15	600.87	599.48	596.41	593.17	591.04	589.71	587.66	585.99
31	609.10	607.41	606.07	603.21	600.94	599.55	596.47	593.23	591.11	589.77	587.72	586.05

TABLA N° 1

Continuación :

**PORCENTAJE DE INTERES PENAL A APLICARSE DURANTE EL MES DE ENERO DE 2016 A DEUDAS CORRESPONDIENTES  
A REMUNERACIONES DEVENGADAS EN LOS MESES QUE SE INDICAN DEL AÑO 1988**

FECHA DE PAGO	1988											
	ENE.	FEB.	MAR.	ABR.	MAY.	JUN.	JUL.	AGO.	SEP.	OCT.	NOV.	DIC.
1	580.76	577.50	574.82	573.55	572.48	570.37	567.98	566.04	564.87	564.11	563.32	562.60
2	580.82	577.57	574.88	573.62	572.55	570.43	568.05	566.11	564.94	564.18	563.38	562.67
3	580.89	577.64	574.95	573.69	572.61	570.50	568.11	566.18	565.00	564.25	563.45	562.73
4	580.96	577.70	575.02	573.75	572.68	570.57	568.18	566.24	565.07	564.31	563.52	562.80
5	581.02	577.77	575.08	573.82	572.75	570.63	568.25	566.31	565.14	564.38	563.58	562.87
6	581.09	577.84	575.15	573.89	572.81	570.70	568.31	566.38	565.20	564.45	563.65	562.93
7	581.16	577.90	575.22	573.95	572.88	570.77	568.38	566.44	565.27	564.51	563.72	563.00
8	581.22	577.97	575.28	574.02	572.95	570.83	568.45	566.51	565.34	564.58	563.78	563.07
9	581.29	578.04	575.35	574.09	573.01	570.90	568.51	566.58	565.40	564.64	563.85	563.13
10	581.36	578.10	575.42	574.15	573.08	570.97	568.58	566.64	565.47	564.71	563.92	563.20
11	581.42	578.17	575.48	574.22	573.15	571.03	568.65	566.71	565.54	564.78	563.98	563.27
12	581.49	578.24	575.55	574.29	573.21	571.10	568.71	566.77	565.60	564.84	564.05	563.33
13	581.56	578.30	575.62	574.35	573.28	571.17	568.78	566.84	565.67	564.91	564.11	563.40
14	581.62	578.37	575.68	574.42	573.35	571.23	568.85	566.91	565.74	564.98	564.18	563.47
15	581.69	578.44	575.75	574.49	573.41	571.30	568.91	566.97	565.80	565.04	564.25	563.53
16	581.76	578.50	575.82	574.55	573.48	571.37	568.98	567.04	565.87	565.11	564.31	563.60
17	581.82	578.57	575.88	574.62	573.55	571.43	569.05	567.11	565.94	565.18	564.38	563.67
18	581.89	578.64	575.95	574.69	573.61	571.50	569.11	567.17	566.00	565.24	564.45	563.73
19	581.96	578.70	576.02	574.75	573.68	571.57	569.18	567.24	566.07	565.31	564.51	563.80
20	582.02	578.77	576.08	574.82	573.75	571.63	569.25	567.31	566.14	565.38	564.58	563.86
21	582.09	578.84	576.15	574.89	573.81	571.70	569.31	567.37	566.20	565.44	564.65	563.93
22	582.16	578.90	576.22	574.95	573.88	571.77	569.38	567.44	566.27	565.51	564.71	564.00
23	582.22	578.97	576.28	575.02	573.95	571.83	569.45	567.51	566.34	565.58	564.78	564.06
24	582.29	579.04	576.35	575.09	574.01	571.90	569.51	567.57	566.40	565.64	564.85	564.13
25	582.36	579.10	576.42	575.15	574.08	571.97	569.58	567.64	566.47	565.71	564.91	564.20
26	582.42	579.17	576.48	575.22	574.15	572.03	569.65	567.71	566.53	565.78	564.98	564.26
27	582.49	579.24	576.55	575.29	574.21	572.10	569.71	567.77	566.60	565.84	565.05	564.33
28	582.56	579.30	576.62	575.35	574.28	572.17	569.78	567.84	566.67	565.91	565.11	564.40
29	582.62	579.37	576.68	575.42	574.35	572.23	569.85	567.91	566.73	565.98	565.18	564.46
30	582.69	579.44	576.75	575.48	574.41	572.30	569.91	567.97	566.80	566.04	565.25	564.53
31	582.75	579.50	576.82	575.55	574.48	572.37	569.98	568.04	566.87	566.11	565.31	564.60

TABLA N° 1

Continuación :

**PORCENTAJE DE INTERES PENAL A APLICARSE DURANTE EL MES DE ENERO DE 2016 A DEUDAS CORRESPONDIENTES  
A REMUNERACIONES DEVENGADAS EN LOS MESES QUE SE INDICAN DEL AÑO 1989**

FECHA DE PAGO	1989											
	ENE.	FEB.	MAR.	ABR.	MAY.	JUN.	JUL.	AGO.	SEP.	OCT.	NOV.	DIC.
1	561.83	560.39	557.30	554.35	552.16	550.68	548.31	546.44	543.35	539.98	537.53	535.56
2	561.89	560.46	557.37	554.42	552.23	550.75	548.38	546.50	543.42	540.05	537.60	535.63
3	561.96	560.52	557.44	554.49	552.30	550.81	548.44	546.57	543.48	540.11	537.66	535.69
4	562.03	560.59	557.50	554.55	552.36	550.88	548.51	546.64	543.55	540.18	537.73	535.76
5	562.09	560.65	557.57	554.62	552.43	550.95	548.58	546.70	543.62	540.25	537.80	535.83
6	562.16	560.72	557.64	554.69	552.50	551.01	548.64	546.77	543.68	540.31	537.86	535.89
7	562.23	560.79	557.70	554.75	552.56	551.08	548.71	546.84	543.75	540.38	537.93	535.96
8	562.29	560.85	557.77	554.82	552.63	551.15	548.77	546.90	543.82	540.45	538.00	536.03
9	562.36	560.92	557.84	554.89	552.70	551.21	548.84	546.97	543.88	540.51	538.06	536.09
10	562.43	560.99	557.90	554.95	552.76	551.28	548.91	547.04	543.95	540.58	538.13	536.16
11	562.49	561.05	557.97	555.02	552.83	551.35	548.97	547.10	544.02	540.65	538.20	536.23
12	562.56	561.12	558.04	555.09	552.90	551.41	549.04	547.17	544.08	540.71	538.26	536.29
13	562.63	561.19	558.10	555.15	552.96	551.48	549.11	547.23	544.15	540.78	538.33	536.36
14	562.69	561.25	558.17	555.22	553.03	551.55	549.17	547.30	544.22	540.85	538.40	536.43
15	562.76	561.32	558.23	555.29	553.09	551.61	549.24	547.37	544.28	540.91	538.46	536.49
16	562.83	561.39	558.30	555.35	553.16	551.68	549.31	547.43	544.35	540.98	538.53	536.56
17	562.89	561.45	558.37	555.42	553.23	551.75	549.37	547.50	544.42	541.05	538.60	536.63
18	562.96	561.52	558.43	555.49	553.29	551.81	549.44	547.57	544.48	541.11	538.66	536.69
19	563.03	561.59	558.50	555.55	553.36	551.88	549.51	547.63	544.55	541.18	538.73	536.76
20	563.09	561.65	558.57	555.62	553.43	551.95	549.57	547.70	544.62	541.25	538.80	536.83
21	563.16	561.72	558.63	555.69	553.49	552.01	549.64	547.77	544.68	541.31	538.86	536.89
22	563.22	561.79	558.70	555.75	553.56	552.08	549.71	547.83	544.75	541.38	538.93	536.96
23	563.29	561.85	558.77	555.82	553.63	552.15	549.77	547.90	544.82	541.45	539.00	537.03
24	563.36	561.92	558.83	555.89	553.69	552.21	549.84	547.97	544.88	541.51	539.06	537.09
25	563.42	561.99	558.90	555.95	553.76	552.28	549.91	548.03	544.95	541.58	539.13	537.16
26	563.49	562.05	558.97	556.02	553.83	552.35	549.97	548.10	545.02	541.65	539.20	537.23
27	563.56	562.12	559.03	556.09	553.89	552.41	550.04	548.17	545.08	541.71	539.26	537.29
28	563.62	562.19	559.10	556.15	553.96	552.48	550.11	548.23	545.15	541.78	539.33	537.36
29	563.69	562.25	559.17	556.22	554.03	552.55	550.17	548.30	545.22	541.85	539.40	537.43
30	563.76	562.32	559.23	556.29	554.09	552.61	550.24	548.37	545.28	541.91	539.46	537.49
31	563.82	562.39	559.30	556.35	554.16	552.68	550.31	548.43	545.35	541.98	539.53	537.56

TABLA N° 1

Continuación :

**PORCENTAJE DE INTERES PENAL A APLICARSE DURANTE EL MES DE ENERO DE 2016 A DEUDAS CORRESPONDIENTES  
A REMUNERACIONES DEVENGADAS EN LOS MESES QUE SE INDICAN DEL AÑO 1990**

FECHA DE PAGO	1990											
	ENE.	FEB.	MAR.	ABR.	MAY.	JUN.	JUL.	AGO.	SEP.	OCT.	NOV.	DIC.
1	531.02	528.28	526.18	521.81	517.99	515.67	511.54	507.79	504.16	500.86	498.29	492.33
2	531.09	528.34	526.24	521.87	518.05	515.74	511.61	507.85	504.22	500.93	498.36	492.40
3	531.15	528.41	526.31	521.94	518.12	515.80	511.67	507.92	504.29	500.99	498.42	492.46
4	531.22	528.48	526.38	522.01	518.19	515.87	511.74	507.99	504.36	501.06	498.49	492.53
5	531.29	528.54	526.44	522.07	518.25	515.94	511.81	508.05	504.42	501.13	498.56	492.60
6	531.35	528.61	526.51	522.14	518.32	516.00	511.87	508.12	504.49	501.19	498.62	492.66
7	531.42	528.68	526.58	522.21	518.39	516.07	511.94	508.19	504.56	501.26	498.69	492.73
8	531.49	528.74	526.64	522.27	518.45	516.14	512.01	508.25	504.62	501.33	498.76	492.80
9	531.55	528.81	526.71	522.34	518.52	516.20	512.07	508.32	504.69	501.39	498.82	492.86
10	531.62	528.88	526.78	522.41	518.59	516.27	512.14	508.39	504.75	501.46	498.89	492.93
11	531.69	528.94	526.84	522.47	518.65	516.34	512.21	508.45	504.82	501.53	498.95	492.99
12	531.75	529.01	526.91	522.54	518.72	516.40	512.27	508.52	504.89	501.59	499.02	493.06
13	531.82	529.08	526.98	522.61	518.79	516.47	512.34	508.59	504.95	501.66	499.09	493.13
14	531.89	529.14	527.04	522.67	518.85	516.53	512.41	508.65	505.02	501.73	499.15	493.19
15	531.95	529.21	527.11	522.74	518.92	516.60	512.47	508.72	505.09	501.79	499.22	493.26
16	532.02	529.28	527.18	522.81	518.99	516.67	512.54	508.79	505.15	501.86	499.29	493.33
17	532.09	529.34	527.24	522.87	519.05	516.73	512.61	508.85	505.22	501.93	499.35	493.39
18	532.15	529.41	527.31	522.94	519.12	516.80	512.67	508.92	505.29	501.99	499.42	493.46
19	532.22	529.47	527.37	523.01	519.19	516.87	512.74	508.99	505.35	502.06	499.49	493.53
20	532.29	529.54	527.44	523.07	519.25	516.93	512.80	509.05	505.42	502.13	499.55	493.59
21	532.35	529.61	527.51	523.14	519.32	517.00	512.87	509.12	505.49	502.19	499.62	493.66
22	532.42	529.67	527.57	523.21	519.39	517.07	512.94	509.19	505.55	502.26	499.69	493.73
23	532.48	529.74	527.64	523.27	519.45	517.13	513.00	509.25	505.62	502.33	499.75	493.79
24	532.55	529.81	527.71	523.34	519.52	517.20	513.07	509.32	505.69	502.39	499.82	493.86
25	532.62	529.87	527.77	523.41	519.59	517.27	513.14	509.39	505.75	502.46	499.89	493.93
26	532.68	529.94	527.84	523.47	519.65	517.33	513.20	509.45	505.82	502.53	499.95	493.99
27	532.75	530.01	527.91	523.54	519.72	517.40	513.27	509.52	505.89	502.59	500.02	494.06
28	532.82	530.07	527.97	523.61	519.79	517.47	513.34	509.59	505.95	502.66	500.09	494.13
29	532.88	530.14	528.04	523.67	519.85	517.53	513.40	509.65	506.02	502.73	500.15	494.19
30	532.95	530.21	528.11	523.74	519.92	517.60	513.47	509.72	506.09	502.79	500.22	494.26
31	533.02	530.27	528.17	523.81	519.98	517.67	513.54	509.79	506.15	502.86	500.29	494.33

TABLA N° 1

Continuación :

**PORCENTAJE DE INTERES PENAL A APLICARSE DURANTE EL MES DE ENERO DE 2016 A DEUDAS CORRESPONDIENTES  
A REMUNERACIONES DEVENGADAS EN LOS MESES QUE SE INDICAN DEL AÑO 1991**

FECHA DE PAGO	1991											
	ENE.	FEB.	MAR.	ABR.	MAY.	JUN.	JUL.	AGO.	SEP.	OCT.	NOV.	DIC.
1	486.16	482.61	480.50	478.97	478.05	477.20	475.44	472.41	469.06	465.89	463.81	462.01
2	486.23	482.68	480.57	479.04	478.12	477.26	475.51	472.48	469.13	465.96	463.88	462.08
3	486.30	482.75	480.63	479.10	478.18	477.33	475.58	472.55	469.20	466.03	463.95	462.15
4	486.36	482.81	480.70	479.17	478.25	477.40	475.64	472.61	469.26	466.09	464.01	462.21
5	486.43	482.88	480.77	479.24	478.32	477.46	475.71	472.68	469.33	466.16	464.08	462.28
6	486.50	482.95	480.83	479.30	478.38	477.53	475.78	472.75	469.40	466.23	464.15	462.35
7	486.56	483.01	480.90	479.37	478.45	477.60	475.84	472.81	469.46	466.29	464.21	462.41
8	486.63	483.08	480.97	479.44	478.52	477.66	475.91	472.88	469.53	466.36	464.28	462.48
9	486.70	483.15	481.03	479.50	478.58	477.73	475.98	472.95	469.60	466.43	464.35	462.55
10	486.76	483.21	481.10	479.57	478.65	477.80	476.04	473.01	469.66	466.49	464.41	462.61
11	486.83	483.28	481.17	479.64	478.72	477.86	476.11	473.08	469.73	466.56	464.48	462.68
12	486.90	483.35	481.23	479.70	478.78	477.93	476.18	473.15	469.80	466.62	464.55	462.75
13	486.96	483.41	481.30	479.77	478.85	478.00	476.24	473.21	469.86	466.69	464.61	462.81
14	487.03	483.48	481.37	479.84	478.92	478.06	476.31	473.28	469.93	466.76	464.68	462.88
15	487.10	483.55	481.43	479.90	478.98	478.13	476.38	473.35	470.00	466.82	464.75	462.95
16	487.16	483.61	481.50	479.97	479.05	478.20	476.44	473.41	470.06	466.89	464.81	463.01
17	487.23	483.68	481.57	480.03	479.12	478.26	476.51	473.48	470.13	466.96	464.88	463.08
18	487.30	483.75	481.63	480.10	479.18	478.33	476.57	473.54	470.20	467.02	464.95	463.15
19	487.36	483.81	481.70	480.17	479.25	478.40	476.64	473.61	470.26	467.09	465.01	463.21
20	487.43	483.88	481.77	480.23	479.32	478.46	476.71	473.68	470.33	467.16	465.08	463.28
21	487.49	483.95	481.83	480.30	479.38	478.53	476.77	473.74	470.40	467.22	465.15	463.35
22	487.56	484.01	481.90	480.37	479.45	478.60	476.84	473.81	470.46	467.29	465.21	463.41
23	487.63	484.08	481.97	480.43	479.52	478.66	476.91	473.88	470.53	467.36	465.28	463.48
24	487.69	484.15	482.03	480.50	479.58	478.73	476.97	473.94	470.60	467.42	465.35	463.55
25	487.76	484.21	482.10	480.57	479.65	478.80	477.04	474.01	470.66	467.49	465.41	463.61
26	487.83	484.28	482.17	480.63	479.72	478.86	477.11	474.08	470.73	467.56	465.48	463.68
27	487.89	484.34	482.23	480.70	479.78	478.93	477.17	474.14	470.80	467.62	465.55	463.75
28	487.96	484.41	482.30	480.77	479.85	479.00	477.24	474.21	470.86	467.69	465.61	463.81
29	488.03	484.48	482.37	480.83	479.92	479.06	477.31	474.28	470.93	467.76	465.68	463.88
30	488.09	484.54	482.43	480.90	479.98	479.13	477.37	474.34	471.00	467.82	465.75	463.95
31	488.16	484.61	482.50	480.97	480.05	479.20	477.44	474.41	471.06	467.89	465.81	464.01

TABLA N° 1

Continuación :

**PORCENTAJE DE INTERES PENAL A APLICARSE DURANTE EL MES DE ENERO DE 2016 A DEUDAS CORRESPONDIENTES  
A REMUNERACIONES DEVENGADAS EN LOS MESES QUE SE INDICAN DEL AÑO 1992**

FECHA DE PAGO	1992											
	ENE.	FEB.	MAR.	ABR.	MAY.	JUN.	JUL.	AGO.	SEP.	OCT.	NOV.	DIC.
1	458,19	455,15	452,98	450,82	449,25	448,04	445,88	443,56	441,82	441,07	439,63	436,58
2	458,25	455,22	453,05	450,89	449,31	448,11	445,95	443,63	441,88	441,14	439,70	436,64
3	458,32	455,29	453,11	450,96	449,38	448,17	446,02	443,69	441,95	441,21	439,77	436,71
4	458,39	455,35	453,18	451,02	449,45	448,24	446,08	443,76	442,02	441,27	439,83	436,78
5	458,45	455,42	453,25	451,09	449,51	448,31	446,15	443,83	442,08	441,34	439,90	436,84
6	458,52	455,49	453,31	451,16	449,58	448,37	446,21	443,89	442,15	441,41	439,97	436,91
7	458,59	455,55	453,38	451,22	449,65	448,44	446,28	443,96	442,22	441,47	440,03	436,98
8	458,65	455,62	453,45	451,29	449,71	448,51	446,35	444,03	442,28	441,54	440,10	437,04
9	458,72	455,69	453,51	451,36	449,78	448,57	446,41	444,09	442,35	441,61	440,17	437,11
10	458,79	455,75	453,58	451,42	449,85	448,64	446,48	444,16	442,42	441,67	440,23	437,18
11	458,85	455,82	453,65	451,49	449,91	448,71	446,55	444,23	442,48	441,74	440,30	437,24
12	458,92	455,89	453,71	451,56	449,98	448,77	446,61	444,29	442,55	441,81	440,37	437,31
13	458,99	455,95	453,78	451,62	450,05	448,84	446,68	444,36	442,62	441,87	440,43	437,38
14	459,05	456,02	453,85	451,69	450,11	448,91	446,75	444,43	442,68	441,94	440,50	437,44
15	459,12	456,09	453,91	451,76	450,18	448,97	446,81	444,49	442,75	442,01	440,57	437,51
16	459,19	456,15	453,98	451,82	450,24	449,04	446,88	444,56	442,82	442,07	440,63	437,58
17	459,25	456,22	454,05	451,89	450,31	449,11	446,95	444,63	442,88	442,14	440,70	437,64
18	459,32	456,29	454,11	451,96	450,38	449,17	447,01	444,69	442,95	442,21	440,77	437,71
19	459,38	456,35	454,18	452,02	450,44	449,24	447,08	444,76	443,02	442,27	440,83	437,78
20	459,45	456,42	454,25	452,09	450,51	449,31	447,15	444,83	443,08	442,34	440,90	437,84
21	459,52	456,49	454,31	452,15	450,58	449,37	447,21	444,89	443,15	442,41	440,97	437,91
22	459,58	456,55	454,38	452,22	450,64	449,44	447,28	444,96	443,22	442,47	441,03	437,98
23	459,65	456,62	454,45	452,29	450,71	449,51	447,35	445,03	443,28	442,54	441,10	438,04
24	459,72	456,69	454,51	452,35	450,78	449,57	447,41	445,09	443,35	442,61	441,17	438,11
25	459,78	456,75	454,58	452,42	450,84	449,64	447,48	445,16	443,42	442,67	441,23	438,18
26	459,85	456,82	454,65	452,49	450,91	449,70	447,55	445,23	443,48	442,74	441,30	438,24
27	459,92	456,88	454,71	452,55	450,98	449,77	447,61	445,29	443,55	442,81	441,37	438,31
28	459,98	456,95	454,78	452,62	451,04	449,84	447,68	445,36	443,62	442,87	441,43	438,38
29	460,05	457,02	454,84	452,69	451,11	449,90	447,75	445,43	443,68	442,94	441,50	438,44
30	460,12	457,08	454,91	452,75	451,18	449,97	447,81	445,49	443,75	443,01	441,57	438,51
31	460,18	457,15	454,98	452,82	451,24	450,04	447,88	445,56	443,82	443,07	441,63	438,58

TABLA N° 1

Continuación :

**PORCENTAJE DE INTERES PENAL A APLICARSE DURANTE EL MES DE ENERO DE 2016 A DEUDAS CORRESPONDIENTES  
A REMUNERACIONES DEVENGADAS EN LOS MESES QUE SE INDICAN DEL AÑO 1993**

FECHA DE PAGO	1993											
	ENE.	FEB.	MAR.	ABR.	MAY.	JUN.	JUL.	AGO.	SEP.	OCT.	NOV.	DIC.
1	433.57	431.20	429.10	428.03	427.06	426.12	424.66	422.00	419.97	418.39	416.18	414.52
2	433.63	431.27	429.17	428.10	427.13	426.19	424.73	422.06	420.04	418.45	416.25	414.59
3	433.70	431.34	429.24	428.16	427.19	426.25	424.80	422.13	420.11	418.52	416.31	414.66
4	433.77	431.40	429.30	428.23	427.26	426.32	424.86	422.20	420.17	418.59	416.38	414.72
5	433.83	431.47	429.37	428.29	427.33	426.39	424.93	422.26	420.24	418.65	416.45	414.79
6	433.90	431.54	429.44	428.36	427.39	426.45	425.00	422.33	420.31	418.72	416.51	414.86
7	433.97	431.60	429.50	428.43	427.46	426.52	425.06	422.40	420.37	418.79	416.58	414.92
8	434.03	431.67	429.57	428.49	427.53	426.59	425.13	422.46	420.44	418.85	416.65	414.99
9	434.10	431.74	429.64	428.56	427.59	426.65	425.20	422.53	420.51	418.92	416.71	415.06
10	434.17	431.80	429.70	428.63	427.66	426.72	425.26	422.60	420.57	418.99	416.78	415.12
11	434.23	431.87	429.77	428.69	427.73	426.79	425.33	422.66	420.64	419.05	416.85	415.19
12	434.30	431.94	429.84	428.76	427.79	426.85	425.40	422.73	420.71	419.12	416.91	415.26
13	434.37	432.00	429.90	428.83	427.86	426.92	425.46	422.79	420.77	419.18	416.98	415.32
14	434.43	432.07	429.97	428.89	427.92	426.99	425.53	422.86	420.84	419.25	417.05	415.39
15	434.50	432.14	430.04	428.96	427.99	427.05	425.60	422.93	420.90	419.32	417.11	415.46
16	434.57	432.20	430.10	429.03	428.06	427.12	425.66	422.99	420.97	419.38	417.18	415.52
17	434.63	432.27	430.17	429.09	428.12	427.19	425.73	423.06	421.04	419.45	417.25	415.59
18	434.70	432.34	430.24	429.16	428.19	427.25	425.80	423.13	421.10	419.52	417.31	415.66
19	434.77	432.40	430.30	429.23	428.26	427.32	425.86	423.19	421.17	419.58	417.38	415.72
20	434.83	432.47	430.37	429.29	428.32	427.39	425.93	423.26	421.24	419.65	417.45	415.79
21	434.90	432.54	430.44	429.36	428.39	427.45	425.99	423.33	421.30	419.72	417.51	415.86
22	434.96	432.60	430.50	429.43	428.46	427.52	426.06	423.39	421.37	419.78	417.58	415.92
23	435.03	432.67	430.57	429.49	428.52	427.59	426.13	423.46	421.44	419.85	417.65	415.99
24	435.10	432.74	430.64	429.56	428.59	427.65	426.19	423.53	421.50	419.92	417.71	416.06
25	435.16	432.80	430.70	429.63	428.66	427.72	426.26	423.59	421.57	419.98	417.78	416.12
26	435.23	432.87	430.77	429.69	428.72	427.79	426.33	423.66	421.64	420.05	417.85	416.19
27	435.30	432.94	430.84	429.76	428.79	427.85	426.39	423.73	421.70	420.12	417.91	416.26
28	435.36	433.00	430.90	429.83	428.86	427.92	426.46	423.79	421.77	420.18	417.98	416.32
29	435.43	433.07	430.97	429.89	428.92	427.98	426.53	423.86	421.84	420.25	418.05	416.39
30	435.50	433.14	431.03	429.96	428.99	428.05	426.59	423.93	421.90	420.32	418.11	416.46
31	435.56	433.20	431.10	430.03	429.06	428.12	426.66	423.99	421.97	420.38	418.18	416.52

TABLA N° 2

PORCENTAJE DE INTERES PENAL A APLICARSE DURANTE EL MES DE ENERO 2016 A DEUDAS CORRESPONDIENTES A REMUNERACIONES DEVENGADAS EN LOS MESES QUE SE INDICAN DEL AÑO 1994

FECHA DE	1994											
	ENE.	FEB.	MAR.	ABR.	MAY.	JUN.	JUL.	AGO.	SEP.	OCT.	NOV.	DIC.
1	5,809.37	5,681.09	5,609.72	5,532.46	5,461.91	5,377.13	5,307.20	5,186.56	5,097.93	5,032.41	4,927.59	4,833.78
2	5,813.30	5,684.93	5,613.52	5,536.21	5,465.61	5,380.77	5,310.80	5,190.08	5,101.39	5,035.83	4,930.94	4,837.07
3	5,817.23	5,688.78	5,617.32	5,539.96	5,469.31	5,384.42	5,314.40	5,193.60	5,104.85	5,039.25	4,934.28	4,840.35
4	5,821.16	5,692.63	5,621.12	5,543.71	5,473.02	5,388.06	5,318.00	5,197.12	5,108.31	5,042.66	4,937.63	4,843.63
5	5,825.10	5,696.48	5,624.92	5,547.46	5,476.72	5,391.71	5,321.60	5,200.64	5,111.77	5,046.08	4,940.97	4,846.92
6	5,829.03	5,700.32	5,628.72	5,551.21	5,480.42	5,395.35	5,325.20	5,204.16	5,115.23	5,049.49	4,944.32	4,850.20
7	5,832.96	5,704.17	5,632.52	5,554.95	5,484.12	5,399.00	5,328.80	5,207.67	5,118.69	5,052.91	4,947.67	4,853.48
8	5,836.90	5,708.02	5,636.32	5,558.70	5,487.82	5,402.65	5,332.39	5,211.19	5,122.15	5,056.33	4,951.01	4,856.77
9	5,840.83	5,711.87	5,640.12	5,562.45	5,491.52	5,406.29	5,335.99	5,214.71	5,125.61	5,059.74	4,954.36	4,860.05
10	5,844.76	5,715.71	5,643.92	5,566.20	5,495.23	5,409.94	5,339.59	5,218.23	5,129.07	5,063.16	4,957.71	4,863.34
11	5,848.70	5,719.56	5,647.72	5,569.95	5,498.93	5,413.58	5,343.19	5,221.75	5,132.53	5,066.57	4,961.05	4,866.62
12	5,852.63	5,723.41	5,651.52	5,573.70	5,502.63	5,417.23	5,346.79	5,225.27	5,135.99	5,069.99	4,964.40	4,869.90
13	5,856.56	5,727.26	5,655.32	5,577.45	5,506.33	5,420.87	5,350.39	5,228.79	5,139.45	5,073.41	4,967.74	4,873.19
14	5,860.49	5,731.10	5,659.12	5,581.20	5,510.03	5,424.52	5,353.99	5,232.30	5,142.91	5,076.82	4,971.09	4,876.47
15	5,864.43	5,734.95	5,662.92	5,584.94	5,513.74	5,428.16	5,357.59	5,235.82	5,146.37	5,080.24	4,974.44	4,879.75
16	5,868.36	5,738.80	5,666.72	5,588.69	5,517.44	5,431.81	5,361.18	5,239.34	5,149.83	5,083.65	4,977.78	4,883.04
17	5,872.29	5,742.65	5,670.52	5,592.44	5,521.14	5,435.45	5,364.78	5,242.86	5,153.28	5,087.07	4,981.13	4,886.32
18	5,876.23	5,746.50	5,674.32	5,596.19	5,524.84	5,439.10	5,368.38	5,246.38	5,156.74	5,090.49	4,984.47	4,889.61
19	5,880.16	5,750.34	5,678.12	5,599.94	5,528.54	5,442.74	5,371.98	5,249.90	5,160.20	5,093.90	4,987.82	4,892.89
20	5,884.09	5,754.19	5,681.92	5,603.69	5,532.24	5,446.39	5,375.58	5,253.41	5,163.66	5,097.32	4,991.17	4,896.17
21	5,888.03	5,758.04	5,685.72	5,607.44	5,535.95	5,450.03	5,379.18	5,256.93	5,167.12	5,100.73	4,994.51	4,899.46
22	5,891.96	5,761.89	5,689.52	5,611.19	5,539.65	5,453.68	5,382.78	5,260.45	5,170.58	5,104.15	4,997.86	4,902.74
23	5,895.89	5,765.73	5,693.32	5,614.93	5,543.35	5,457.33	5,386.38	5,263.97	5,174.04	5,107.56	5,001.21	4,906.02
24	5,899.83	5,769.58	5,697.12	5,618.68	5,547.05	5,460.97	5,389.98	5,267.49	5,177.50	5,110.98	5,004.55	4,909.31
25	5,903.76	5,773.43	5,700.92	5,622.43	5,550.75	5,464.62	5,393.57	5,271.01	5,180.96	5,114.40	5,007.90	4,912.59
26	5,907.69	5,777.28	5,704.72	5,626.18	5,554.45	5,468.26	5,397.17	5,274.53	5,184.42	5,117.81	5,011.24	4,915.88
27	5,911.62	5,781.12	5,708.52	5,629.93	5,558.16	5,471.91	5,400.77	5,278.04	5,187.88	5,121.23	5,014.59	4,919.16
28	5,915.56	5,784.97	5,712.32	5,633.68	5,561.86	5,475.55	5,404.37	5,281.56	5,191.34	5,124.64	5,017.94	4,922.44
29	5,919.49	5,788.82	5,716.12	5,637.43	5,565.56	5,479.20	5,407.97	5,285.08	5,194.80	5,128.06	5,021.28	4,925.73
30	5,923.42	5,792.67	5,719.92	5,641.18	5,569.26	5,482.84	5,411.57	5,288.60	5,198.26	5,131.48	5,024.63	4,929.01
31	5,927.36	5,796.51	5,723.72	5,644.92	5,572.96	5,486.49	5,415.17	5,292.12	5,201.72	5,134.89	5,027.97	4,932.29

TABLA N° 2

Continuación :

## PORCENTAJE DE INTERES PENAL A APLICARSE DURANTE EL MES DE ENERO 2016 A DEUDAS CORRESPONDIENTES A REMUNERACIONES DEVENGADAS EN LOS MESES QUE SE INDICAN DEL AÑO 1995

FECHA DE	1995											
	ENE.	FEB.	MAR.	ABR.	MAY.	JUN.	JUL.	AGO.	SEP.	OCT.	NOV.	DIC.
1	4,749.67	4,677.30	4,605.03	4,536.74	4,457.27	4,391.55	4,318.73	4,255.03	4,221.27	4,160.74	4,056.36	3,969.20
2	4,752.90	4,680.48	4,608.16	4,539.83	4,460.30	4,394.54	4,321.67	4,257.93	4,224.15	4,163.58	4,059.13	3,971.91
3	4,756.12	4,683.66	4,611.30	4,542.91	4,463.33	4,397.53	4,324.61	4,260.83	4,227.02	4,166.41	4,061.89	3,974.61
4	4,759.35	4,686.84	4,614.43	4,546.00	4,466.37	4,400.52	4,327.55	4,263.73	4,229.90	4,169.25	4,064.66	3,977.32
5	4,762.58	4,690.02	4,617.56	4,549.09	4,469.40	4,403.51	4,330.49	4,266.63	4,232.78	4,172.09	4,067.43	3,980.03
6	4,765.81	4,693.20	4,620.69	4,552.17	4,472.43	4,406.50	4,333.43	4,269.53	4,235.65	4,174.92	4,070.19	3,982.74
7	4,769.04	4,696.38	4,623.82	4,555.26	4,475.46	4,409.49	4,336.37	4,272.42	4,238.53	4,177.76	4,072.96	3,985.45
8	4,772.26	4,699.56	4,626.95	4,558.34	4,478.50	4,412.48	4,339.32	4,275.32	4,241.40	4,180.59	4,075.72	3,988.16
9	4,775.49	4,702.74	4,630.09	4,561.43	4,481.53	4,415.46	4,342.26	4,278.22	4,244.28	4,183.43	4,078.49	3,990.86
10	4,778.72	4,705.92	4,633.22	4,564.52	4,484.56	4,418.45	4,345.20	4,281.12	4,247.16	4,186.26	4,081.26	3,993.57
11	4,781.95	4,709.10	4,636.35	4,567.60	4,487.60	4,421.44	4,348.14	4,284.02	4,250.03	4,189.10	4,084.02	3,996.28
12	4,785.17	4,712.28	4,639.48	4,570.69	4,490.63	4,424.43	4,351.08	4,286.92	4,252.91	4,191.94	4,086.79	3,998.99
13	4,788.40	4,715.46	4,642.61	4,573.77	4,493.66	4,427.42	4,354.02	4,289.82	4,255.78	4,194.77	4,089.56	4,001.70
14	4,791.63	4,718.64	4,645.74	4,576.86	4,496.70	4,430.41	4,356.96	4,292.71	4,258.66	4,197.61	4,092.32	4,004.41
15	4,794.86	4,721.81	4,648.87	4,579.95	4,499.73	4,433.40	4,359.90	4,295.61	4,261.54	4,200.44	4,095.09	4,007.11
16	4,798.08	4,724.99	4,652.01	4,583.03	4,502.76	4,436.39	4,362.84	4,298.51	4,264.41	4,203.28	4,097.85	4,009.82
17	4,801.31	4,728.17	4,655.14	4,586.12	4,505.80	4,439.38	4,365.78	4,301.41	4,267.29	4,206.11	4,100.62	4,012.53
18	4,804.54	4,731.35	4,658.27	4,589.20	4,508.83	4,442.37	4,368.72	4,304.31	4,270.16	4,208.95	4,103.39	4,015.24
19	4,807.77	4,734.53	4,661.40	4,592.29	4,511.86	4,445.36	4,371.67	4,307.21	4,273.04	4,211.79	4,106.15	4,017.95
20	4,811.00	4,737.71	4,664.53	4,595.38	4,514.90	4,448.35	4,374.61	4,310.11	4,275.92	4,214.62	4,108.92	4,020.66
21	4,814.22	4,740.89	4,667.66	4,598.46	4,517.93	4,451.34	4,377.55	4,313.00	4,278.79	4,217.46	4,111.69	4,023.36
22	4,817.45	4,744.07	4,670.79	4,601.55	4,520.96	4,454.33	4,380.49	4,315.90	4,281.67	4,220.29	4,114.45	4,026.07
23	4,820.68	4,747.25	4,673.93	4,604.63	4,523.99	4,457.32	4,383.43	4,318.80	4,284.54	4,223.13	4,117.22	4,028.78
24	4,823.91	4,750.43	4,677.06	4,607.72	4,527.03	4,460.31	4,386.37	4,321.70	4,287.42	4,225.96	4,119.99	4,031.49
25	4,827.13	4,753.61	4,680.19	4,610.81	4,530.06	4,463.29	4,389.31	4,324.60	4,290.30	4,228.80	4,122.75	4,034.20
26	4,830.36	4,756.79	4,683.32	4,613.89	4,533.09	4,466.28	4,392.25	4,327.50	4,293.17	4,231.64	4,125.52	4,036.90
27	4,833.59	4,759.97	4,686.45	4,616.98	4,536.13	4,469.27	4,395.19	4,330.40	4,296.05	4,234.47	4,128.28	4,039.61
28	4,836.82	4,763.15	4,689.58	4,620.06	4,539.16	4,472.26	4,398.13	4,333.29	4,298.92	4,237.31	4,131.05	4,042.32
29	4,840.05	4,766.33	4,692.71	4,623.15	4,542.19	4,475.25	4,401.08	4,336.19	4,301.80	4,240.14	4,133.82	4,045.03
30	4,843.27	4,769.51	4,695.85	4,626.24	4,545.23	4,478.24	4,404.02	4,339.09	4,304.68	4,242.98	4,136.58	4,047.74
31	4,846.50	4,772.69	4,698.98	4,629.32	4,548.26	4,481.23	4,406.96	4,341.99	4,307.55	4,245.82	4,139.35	4,050.45

TABLA N° 2

Continuación :

## PORCENTAJE DE INTERES PENAL A APLICARSE DURANTE EL MES DE ENERO DE 2016 A DEUDAS CORRESPONDIENTES A REMUNERACIONES DEVENGADAS EN LOS MESES QUE SE INDICAN DEL AÑO 1996

FECHA DE	1996											
	ENE.	FEB.	MAR.	ABR.	MAY.	JUN.	JUL.	AGO.	SEP.	OCT.	NOV.	DIC.
1	3,894.40	3,838.62	3,794.70	3,760.67	3,724.59	3,677.95	3,598.72	3,528.40	3,466.04	3,410.12	3,367.88	3,326.74
2	3,897.06	3,841.24	3,797.29	3,763.24	3,727.13	3,680.46	3,601.18	3,530.81	3,468.42	3,412.46	3,370.19	3,329.02
3	3,899.72	3,843.86	3,799.89	3,765.81	3,729.68	3,682.98	3,603.65	3,533.23	3,470.79	3,414.79	3,372.50	3,331.30
4	3,902.37	3,846.48	3,802.48	3,768.38	3,732.22	3,685.49	3,606.11	3,535.64	3,473.16	3,417.13	3,374.81	3,333.58
5	3,905.03	3,849.10	3,805.07	3,770.95	3,734.77	3,688.00	3,608.57	3,538.06	3,475.54	3,419.47	3,377.11	3,335.86
6	3,907.69	3,851.73	3,807.66	3,773.52	3,737.31	3,690.52	3,611.03	3,540.47	3,477.91	3,421.80	3,379.42	3,338.15
7	3,910.35	3,854.35	3,810.26	3,776.09	3,739.86	3,693.03	3,613.49	3,542.89	3,480.28	3,424.14	3,381.73	3,340.43
8	3,913.01	3,856.97	3,812.85	3,778.66	3,742.40	3,695.55	3,615.95	3,545.30	3,482.66	3,426.48	3,384.04	3,342.71
9	3,915.67	3,859.59	3,815.44	3,781.23	3,744.95	3,698.06	3,618.42	3,547.72	3,485.03	3,428.81	3,386.35	3,344.99
10	3,918.33	3,862.21	3,818.03	3,783.80	3,747.50	3,700.58	3,620.88	3,550.13	3,487.40	3,431.15	3,388.65	3,347.27
11	3,920.98	3,864.83	3,820.62	3,786.37	3,750.04	3,703.09	3,623.34	3,552.55	3,489.78	3,433.48	3,390.96	3,349.55
12	3,923.64	3,867.45	3,823.22	3,788.94	3,752.59	3,705.61	3,625.80	3,554.96	3,492.15	3,435.82	3,393.27	3,351.83
13	3,926.30	3,870.08	3,825.81	3,791.51	3,755.13	3,708.12	3,628.26	3,557.38	3,494.52	3,438.16	3,395.58	3,354.11
14	3,928.96	3,872.70	3,828.40	3,794.08	3,757.68	3,710.63	3,630.72	3,559.79	3,496.90	3,440.49	3,397.89	3,356.39
15	3,931.62	3,875.32	3,830.99	3,796.65	3,760.22	3,713.15	3,633.19	3,562.21	3,499.27	3,442.83	3,400.19	3,358.67
16	3,934.28	3,877.94	3,833.58	3,799.22	3,762.77	3,715.66	3,635.65	3,564.62	3,501.64	3,445.16	3,402.50	3,360.95
17	3,936.93	3,880.56	3,836.18	3,801.78	3,765.31	3,718.18	3,638.11	3,567.04	3,504.02	3,447.50	3,404.81	3,363.23
18	3,939.59	3,883.18	3,838.77	3,804.35	3,767.86	3,720.69	3,640.57	3,569.45	3,506.39	3,449.84	3,407.12	3,365.51
19	3,942.25	3,885.80	3,841.36	3,806.92	3,770.40	3,723.21	3,643.03	3,571.87	3,508.77	3,452.17	3,409.43	3,367.79
20	3,944.91	3,888.43	3,843.95	3,809.49	3,772.95	3,725.72	3,645.49	3,574.28	3,511.14	3,454.51	3,411.73	3,370.07
21	3,947.57	3,891.05	3,846.55	3,812.06	3,775.50	3,728.24	3,647.96	3,576.70	3,513.51	3,456.85	3,414.04	3,372.36
22	3,950.23	3,893.67	3,849.14	3,814.63	3,778.04	3,730.75	3,650.42	3,579.11	3,515.89	3,459.18	3,416.35	3,374.64
23	3,952.89	3,896.29	3,851.73	3,817.20	3,780.59	3,733.26	3,652.88	3,581.53	3,518.26	3,461.52	3,418.66	3,376.92
24	3,955.54	3,898.91	3,854.32	3,819.77	3,783.13	3,735.78	3,655.34	3,583.94	3,520.63	3,463.85	3,420.97	3,379.20
25	3,958.20	3,901.53	3,856.91	3,822.34	3,785.68	3,738.29	3,657.80	3,586.36	3,523.01	3,466.19	3,423.27	3,381.48
26	3,960.86	3,904.15	3,859.51	3,824.91	3,788.22	3,740.81	3,660.27	3,588.77	3,525.38	3,468.53	3,425.58	3,383.76
27	3,963.52	3,906.77	3,862.10	3,827.48	3,790.77	3,743.32	3,662.73	3,591.19	3,527.75	3,470.86	3,427.89	3,386.04
28	3,966.18	3,909.40	3,864.69	3,830.05	3,793.31	3,745.84	3,665.19	3,593.60	3,530.13	3,473.20	3,430.20	3,388.32
29	3,968.84	3,912.02	3,867.28	3,832.62	3,795.86	3,748.35	3,667.65	3,596.02	3,532.50	3,475.54	3,432.51	3,390.60
30	3,971.50	3,914.64	3,869.87	3,835.19	3,798.40	3,750.87	3,670.11	3,598.43	3,534.87	3,477.87	3,434.82	3,392.88
31	3,974.15	3,917.26	3,872.47	3,837.76	3,800.95	3,753.38	3,672.57	3,600.85	3,537.25	3,480.21	3,437.12	3,395.16

TABLA N° 2

Continuación :

**PORCENTAJE DE INTERES PENAL A APLICARSE DURANTE EL MES DE ENERO DE 2016 A DEUDAS CORRESPONDIENTES  
A REMUNERACIONES DEVENGADAS EN LOS MESES QUE SE INDICAN DEL AÑO 1997**

FECHA DE	1997											
	ENE.	FEB.	MAR.	ABR.	MAY.	JUN.	JUL.	AGO.	SEP.	OCT.	NOV.	DIC.
1	3,269.44	3,219.97	3,176.27	3,135.45	3,084.86	3,034.78	2,990.78	2,955.87	2,929.73	2,902.95	2,877.25	2,838.00
2	3,271.69	3,222.18	3,178.45	3,137.60	3,086.98	3,036.87	2,992.84	2,957.91	2,931.74	2,904.95	2,879.23	2,839.95
3	3,273.93	3,224.39	3,180.63	3,139.75	3,089.10	3,038.95	2,994.89	2,959.94	2,933.76	2,906.95	2,881.21	2,841.91
4	3,276.17	3,226.60	3,182.81	3,141.91	3,091.22	3,041.04	2,996.95	2,961.98	2,935.78	2,908.95	2,883.19	2,843.86
5	3,278.41	3,228.81	3,184.99	3,144.06	3,093.34	3,043.13	2,999.01	2,964.01	2,937.79	2,910.95	2,885.17	2,845.82
6	3,280.66	3,231.02	3,187.17	3,146.21	3,095.46	3,045.21	3,001.07	2,966.04	2,939.81	2,912.94	2,887.15	2,847.77
7	3,282.90	3,233.23	3,189.35	3,148.37	3,097.58	3,047.30	3,003.12	2,968.08	2,941.83	2,914.94	2,889.13	2,849.73
8	3,285.14	3,235.44	3,191.53	3,150.52	3,099.70	3,049.39	3,005.18	2,970.11	2,943.84	2,916.94	2,891.12	2,851.69
9	3,287.38	3,237.65	3,193.71	3,152.67	3,101.82	3,051.47	3,007.24	2,972.15	2,945.86	2,918.94	2,893.10	2,853.64
10	3,289.63	3,239.85	3,195.90	3,154.83	3,103.94	3,053.56	3,009.29	2,974.18	2,947.88	2,920.94	2,895.08	2,855.60
11	3,291.87	3,242.06	3,198.08	3,156.98	3,106.05	3,055.65	3,011.35	2,976.21	2,949.89	2,922.94	2,897.06	2,857.55
12	3,294.11	3,244.27	3,200.26	3,159.13	3,108.17	3,057.73	3,013.41	2,978.25	2,951.91	2,924.94	2,899.04	2,859.51
13	3,296.35	3,246.48	3,202.44	3,161.29	3,110.29	3,059.82	3,015.46	2,980.28	2,953.93	2,926.94	2,901.02	2,861.46
14	3,298.60	3,248.69	3,204.62	3,163.44	3,112.41	3,061.90	3,017.52	2,982.31	2,955.94	2,928.93	2,903.01	2,863.42
15	3,300.84	3,250.90	3,206.80	3,165.59	3,114.53	3,063.99	3,019.58	2,984.35	2,957.96	2,930.93	2,904.99	2,865.37
16	3,303.08	3,253.11	3,208.98	3,167.75	3,116.65	3,066.08	3,021.64	2,986.38	2,959.97	2,932.93	2,906.97	2,867.33
17	3,305.32	3,255.32	3,211.16	3,169.90	3,118.77	3,068.16	3,023.69	2,988.42	2,961.99	2,934.93	2,908.95	2,869.28
18	3,307.57	3,257.53	3,213.34	3,172.05	3,120.89	3,070.25	3,025.75	2,990.45	2,964.01	2,936.93	2,910.93	2,871.24
19	3,309.81	3,259.74	3,215.52	3,174.21	3,123.01	3,072.34	3,027.81	2,992.48	2,966.02	2,938.93	2,912.91	2,873.19
20	3,312.05	3,261.95	3,217.70	3,176.36	3,125.13	3,074.42	3,029.86	2,994.52	2,968.04	2,940.93	2,914.89	2,875.15
21	3,314.29	3,264.16	3,219.88	3,178.51	3,127.25	3,076.51	3,031.92	2,996.55	2,970.06	2,942.92	2,916.88	2,877.11
22	3,316.54	3,266.37	3,222.06	3,180.67	3,129.37	3,078.60	3,033.98	2,998.59	2,972.07	2,944.92	2,918.86	2,879.06
23	3,318.78	3,268.58	3,224.24	3,182.82	3,131.49	3,080.68	3,036.04	3,000.62	2,974.09	2,946.92	2,920.84	2,881.02
24	3,321.02	3,270.79	3,226.42	3,184.97	3,133.61	3,082.77	3,038.09	3,002.65	2,976.11	2,948.92	2,922.82	2,882.97
25	3,323.26	3,273.00	3,228.60	3,187.13	3,135.73	3,084.85	3,040.15	3,004.69	2,978.12	2,950.92	2,924.80	2,884.93
26	3,325.51	3,275.21	3,230.78	3,189.28	3,137.85	3,086.94	3,042.21	3,006.72	2,980.14	2,952.92	2,926.78	2,886.88
27	3,327.75	3,277.42	3,232.96	3,191.43	3,139.97	3,089.03	3,044.26	3,008.75	2,982.16	2,954.92	2,928.77	2,888.84
28	3,329.99	3,279.63	3,235.14	3,193.59	3,142.09	3,091.11	3,046.32	3,010.79	2,984.17	2,956.91	2,930.75	2,890.79
29	3,332.23	3,281.84	3,237.33	3,195.74	3,144.21	3,093.20	3,048.38	3,012.82	2,986.19	2,958.91	2,932.73	2,892.75
30	3,334.48	3,284.05	3,239.51	3,197.89	3,146.33	3,095.29	3,050.44	3,014.86	2,988.21	2,960.91	2,934.71	2,894.70
31	3,336.72	3,286.26	3,241.69	3,200.05	3,148.45	3,097.37	3,052.49	3,016.89	2,990.22	2,962.91	2,936.69	2,896.66

TABLA N° 2

Continuación :

**PORCENTAJE DE INTERES PENAL A APLICARSE DURANTE EL MES DE ENERO DE 2016 A DEUDAS CORRESPONDIENTES  
A REMUNERACIONES DEVENGADAS EN LOS MESES QUE SE INDICAN DEL AÑO 1998**

FECHA DE	1998											
	ENE.	FEB.	MAR.	ABR.	MAY.	JUN.	JUL.	AGO.	SEP.	OCT.	NOV.	DIC.
1	2,786.49	2,740.15	2,684.66	2,633.38	2,589.88	2,558.12	2,516.37	2,471.79	2,414.33	2,347.87	2,259.47	2,193.93
2	2,788.41	2,742.04	2,686.52	2,635.20	2,591.67	2,559.89	2,518.11	2,473.51	2,416.01	2,349.49	2,261.04	2,195.45
3	2,790.33	2,743.93	2,688.37	2,637.02	2,593.46	2,561.66	2,519.86	2,475.22	2,417.68	2,351.12	2,262.61	2,196.98
4	2,792.25	2,745.82	2,690.22	2,638.84	2,595.25	2,563.43	2,521.60	2,476.93	2,419.35	2,352.75	2,264.18	2,198.51
5	2,794.17	2,747.71	2,692.08	2,640.66	2,597.04	2,565.20	2,523.34	2,478.64	2,421.03	2,354.38	2,265.75	2,200.03
6	2,796.10	2,749.60	2,693.93	2,642.47	2,598.83	2,566.97	2,525.08	2,480.35	2,422.70	2,356.01	2,267.32	2,201.56
7	2,798.02	2,751.49	2,695.78	2,644.29	2,600.62	2,568.74	2,526.82	2,482.06	2,424.37	2,357.64	2,268.89	2,203.09
8	2,799.94	2,753.38	2,697.64	2,646.11	2,602.41	2,570.50	2,528.56	2,483.78	2,426.05	2,359.27	2,270.46	2,204.61
9	2,801.86	2,755.27	2,699.49	2,647.93	2,604.20	2,572.27	2,530.30	2,485.49	2,427.72	2,360.90	2,272.03	2,206.14
10	2,803.78	2,757.16	2,701.34	2,649.75	2,605.99	2,574.04	2,532.05	2,487.20	2,429.39	2,362.53	2,273.60	2,207.67
11	2,805.70	2,759.05	2,703.20	2,651.57	2,607.78	2,575.81	2,533.79	2,488.91	2,431.07	2,364.16	2,275.17	2,209.19
12	2,807.62	2,760.94	2,705.05	2,653.39	2,609.57	2,577.58	2,535.53	2,490.62	2,432.74	2,365.79	2,276.74	2,210.72
13	2,809.54	2,762.83	2,706.90	2,655.21	2,611.36	2,579.35	2,537.27	2,492.33	2,434.41	2,367.42	2,278.31	2,212.25
14	2,811.46	2,764.72	2,708.76	2,657.03	2,613.15	2,581.12	2,539.01	2,494.05	2,436.09	2,369.05	2,279.88	2,213.77
15	2,813.39	2,766.61	2,710.61	2,658.85	2,614.94	2,582.89	2,540.75	2,495.76	2,437.76	2,370.67	2,281.45	2,215.30
16	2,815.31	2,768.50	2,712.46	2,660.67	2,616.73	2,584.66	2,542.49	2,497.47	2,439.43	2,372.30	2,283.02	2,216.83
17	2,817.23	2,770.39	2,714.32	2,662.49	2,618.52	2,586.43	2,544.23	2,499.18	2,441.11	2,373.93	2,284.59	2,218.35
18	2,819.15	2,772.28	2,716.17	2,664.31	2,620.31	2,588.20	2,545.98	2,500.89	2,442.78	2,375.56	2,286.16	2,219.88
19	2,821.07	2,774.17	2,718.02	2,666.12	2,622.10	2,589.96	2,547.72	2,502.60	2,444.45	2,377.19	2,287.73	2,221.41
20	2,822.99	2,776.06	2,719.88	2,667.94	2,623.89	2,591.73	2,549.46	2,504.32	2,446.13	2,378.82	2,289.30	2,222.93
21	2,824.91	2,777.95	2,721.73	2,669.76	2,625.68	2,593.50	2,551.20	2,506.03	2,447.80	2,380.45	2,290.87	2,224.46
22	2,826.83	2,779.84	2,723.58	2,671.58	2,627.47	2,595.27	2,552.94	2,507.74	2,449.48	2,382.08	2,292.44	2,225.99
23	2,828.75	2,781.73	2,725.44	2,673.40	2,629.26	2,597.04	2,554.68	2,509.45	2,451.15	2,383.71	2,294.01	2,227.51
24	2,830.68	2,783.62	2,727.29	2,675.22	2,631.05	2,598.81	2,556.42	2,511.16	2,452.82	2,385.34	2,295.58	2,229.04
25	2,832.60	2,785.51	2,729.14	2,677.04	2,632.84	2,600.58	2,558.17	2,512.87	2,454.50	2,386.97	2,297.16	2,230.57
26	2,834.52	2,787.41	2,731.00	2,678.86	2,634.63	2,602.35	2,559.91	2,514.59	2,456.17	2,388.60	2,298.73	2,232.10
27	2,836.44	2,789.30	2,732.85	2,680.68	2,636.42	2,604.12	2,561.65	2,516.30	2,457.84	2,390.22	2,300.30	2,233.62
28	2,838.36	2,791.19	2,734.70	2,682.50	2,638.21	2,605.89	2,563.39	2,518.01	2,459.52	2,391.85	2,301.87	2,235.15
29	2,840.28	2,793.08	2,736.56	2,684.32	2,640.00	2,607.66	2,565.13	2,519.72	2,461.19	2,393.48	2,303.44	2,236.68
30	2,842.20	2,794.97	2,738.41	2,686.14	2,641.80	2,609.43	2,566.87	2,521.43	2,462.86	2,395.11	2,305.01	2,238.20
31	2,844.12	2,796.86	2,740.26	2,687.96	2,643.59	2,611.19	2,568.61	2,523.14	2,464.54	2,396.74	2,306.58	2,239.73

TABLA N° 2

Continuación :

**PORCENTAJE DE INTERES PENAL A APLICARSE DURANTE EL MES DE ENERO DE 2016 A DEUDAS CORRESPONDIENTES  
A REMUNERACIONES DEVENGADAS EN LOS MESES QUE SE INDICAN DEL AÑO 1999**

FECHA DE	1999											
	ENE.	FEB.	MAR.	ABR.	MAY.	JUN.	JUL.	AGO.	SEP.	OCT.	NOV.	DIC.
1	2,145.24	2,109.44	2,074.42	2,048.46	2,028.04	2,003.83	1,977.65	1,953.29	1,934.78	1,920.36	1,903.29	1,880.46
2	2,146.73	2,110.91	2,075.86	2,049.89	2,029.46	2,005.23	1,979.03	1,954.66	1,936.14	1,921.71	1,904.62	1,881.78
3	2,148.23	2,112.38	2,077.31	2,051.32	2,030.87	2,006.63	1,980.42	1,956.03	1,937.49	1,923.05	1,905.96	1,883.10
4	2,149.72	2,113.85	2,078.76	2,052.75	2,032.29	2,008.03	1,981.80	1,957.39	1,938.85	1,924.40	1,907.29	1,884.42
5	2,151.22	2,115.32	2,080.20	2,054.18	2,033.70	2,009.43	1,983.18	1,958.76	1,940.20	1,925.74	1,908.62	1,885.74
6	2,152.71	2,116.79	2,081.65	2,055.61	2,035.12	2,010.83	1,984.56	1,960.13	1,941.55	1,927.09	1,909.96	1,887.05
7	2,154.20	2,118.26	2,083.10	2,057.04	2,036.54	2,012.23	1,985.95	1,961.49	1,942.91	1,928.43	1,911.29	1,888.37
8	2,155.70	2,119.73	2,084.55	2,058.47	2,037.95	2,013.63	1,987.33	1,962.86	1,944.26	1,929.78	1,912.62	1,889.69
9	2,157.19	2,121.20	2,085.99	2,059.90	2,039.37	2,015.03	1,988.71	1,964.23	1,945.62	1,931.12	1,913.96	1,891.01
10	2,158.69	2,122.67	2,087.44	2,061.33	2,040.79	2,016.43	1,990.10	1,965.59	1,946.97	1,932.47	1,915.29	1,892.33
11	2,160.18	2,124.14	2,088.89	2,062.76	2,042.20	2,017.83	1,991.48	1,966.96	1,948.33	1,933.81	1,916.62	1,893.64
12	2,161.68	2,125.61	2,090.33	2,064.19	2,043.62	2,019.23	1,992.86	1,968.33	1,949.68	1,935.15	1,917.96	1,894.96
13	2,163.17	2,127.08	2,091.78	2,065.62	2,045.03	2,020.63	1,994.24	1,969.69	1,951.03	1,936.50	1,919.29	1,896.28
14	2,164.66	2,128.55	2,093.23	2,067.05	2,046.45	2,022.03	1,995.63	1,971.06	1,952.39	1,937.84	1,920.62	1,897.60
15	2,166.16	2,130.02	2,094.68	2,068.48	2,047.87	2,023.43	1,997.01	1,972.43	1,953.74	1,939.19	1,921.96	1,898.92
16	2,167.65	2,131.49	2,096.12	2,069.91	2,049.28	2,024.83	1,998.39	1,973.79	1,955.10	1,940.53	1,923.29	1,900.24
17	2,169.15	2,132.96	2,097.57	2,071.34	2,050.70	2,026.23	1,999.78	1,975.16	1,956.45	1,941.88	1,924.62	1,901.55
18	2,170.64	2,134.44	2,099.02	2,072.77	2,052.12	2,027.64	2,001.16	1,976.53	1,957.81	1,943.22	1,925.95	1,902.87
19	2,172.14	2,135.91	2,100.47	2,074.20	2,053.53	2,029.04	2,002.54	1,977.89	1,959.16	1,944.57	1,927.29	1,904.19
20	2,173.63	2,137.38	2,101.91	2,075.63	2,054.95	2,030.44	2,003.92	1,979.26	1,960.51	1,945.91	1,928.62	1,905.51
21	2,175.13	2,138.85	2,103.36	2,077.06	2,056.37	2,031.84	2,005.31	1,980.63	1,961.87	1,947.26	1,929.95	1,906.83
22	2,176.62	2,140.32	2,104.81	2,078.49	2,057.78	2,033.24	2,006.69	1,981.99	1,963.22	1,948.60	1,931.29	1,908.14
23	2,178.11	2,141.79	2,106.25	2,079.92	2,059.20	2,034.64	2,008.07	1,983.36	1,964.58	1,949.95	1,932.62	1,909.46
24	2,179.61	2,143.26	2,107.70	2,081.35	2,060.61	2,036.04	2,009.46	1,984.73	1,965.93	1,951.29	1,933.95	1,910.78
25	2,181.10	2,144.73	2,109.15	2,082.78	2,062.03	2,037.44	2,010.84	1,986.09	1,967.29	1,952.64	1,935.29	1,912.10
26	2,182.60	2,146.20	2,110.60	2,084.21	2,063.45	2,038.84	2,012.22	1,987.46	1,968.64	1,953.98	1,936.62	1,913.42
27	2,184.09	2,147.67	2,112.04	2,085.64	2,064.86	2,040.24	2,013.60	1,988.83	1,969.99	1,955.32	1,937.95	1,914.73
28	2,185.59	2,149.14	2,113.49	2,087.07	2,066.28	2,041.64	2,014.99	1,990.19	1,971.35	1,956.67	1,939.29	1,916.05
29	2,187.08	2,150.61	2,114.94	2,088.50	2,067.70	2,043.04	2,016.37	1,991.56	1,972.70	1,958.01	1,940.62	1,917.37
30	2,188.57	2,152.08	2,116.38	2,089.93	2,069.11	2,044.44	2,017.75	1,992.93	1,974.06	1,959.36	1,941.95	1,918.69
31	2,190.07	2,153.55	2,117.83	2,091.36	2,070.53	2,045.84	2,019.13	1,994.29	1,975.41	1,960.70	1,943.29	1,920.01

TABLA N° 2

Continuación :

**PORCENTAJE DE INTERES PENAL A APLICARSE DURANTE EL MES DE ENERO DE 2016 A DEUDAS CORRESPONDENTES  
A REMUNERACIONES DEVENGADAS EN LOS MESES QUE SE INDICAN DEL AÑO 2000**

FECHA DE	2000											
	ENE.	FEB.	MAR.	ABR.	MAY.	JUN.	JUL.	AGO.	SEP.	OCT.	NOV.	DIC.
1	1,857.99	1,837.57	1,818.50	1,804.59	1,783.73	1,758.34	1,730.60	1,700.57	1,670.31	1,637.21	1,603.84	1,570.19
2	1,859.30	1,838.86	1,819.78	1,805.86	1,784.99	1,759.57	1,731.82	1,701.77	1,671.48	1,638.37	1,604.98	1,571.30
3	1,860.60	1,840.15	1,821.05	1,807.12	1,786.24	1,760.81	1,733.04	1,702.97	1,672.66	1,639.52	1,606.11	1,572.41
4	1,861.90	1,841.44	1,822.33	1,808.39	1,787.50	1,762.05	1,734.26	1,704.16	1,673.84	1,640.68	1,607.25	1,573.52
5	1,863.21	1,842.73	1,823.61	1,809.66	1,788.75	1,763.29	1,735.47	1,705.36	1,675.02	1,641.84	1,608.38	1,574.63
6	1,864.51	1,844.02	1,824.88	1,810.93	1,790.00	1,764.52	1,736.69	1,706.56	1,676.20	1,642.99	1,609.51	1,575.74
7	1,865.81	1,845.31	1,826.16	1,812.19	1,791.26	1,765.76	1,737.91	1,707.76	1,677.38	1,644.15	1,610.65	1,576.86
8	1,867.12	1,846.60	1,827.44	1,813.46	1,792.51	1,767.00	1,739.13	1,708.96	1,678.55	1,645.31	1,611.78	1,577.97
9	1,868.42	1,847.89	1,828.72	1,814.73	1,793.76	1,768.23	1,740.35	1,710.16	1,679.73	1,646.46	1,612.92	1,579.08
10	1,869.72	1,849.18	1,829.99	1,816.00	1,795.02	1,769.47	1,741.57	1,711.35	1,680.91	1,647.62	1,614.05	1,580.19
11	1,871.02	1,850.47	1,831.27	1,817.27	1,796.27	1,770.71	1,742.78	1,712.55	1,682.09	1,648.77	1,615.18	1,581.30
12	1,872.33	1,851.76	1,832.55	1,818.53	1,797.53	1,771.94	1,744.00	1,713.75	1,683.27	1,649.93	1,616.32	1,582.41
13	1,873.63	1,853.05	1,833.82	1,819.80	1,798.78	1,773.18	1,745.22	1,714.95	1,684.44	1,651.09	1,617.45	1,583.53
14	1,874.93	1,854.34	1,835.10	1,821.07	1,800.03	1,774.42	1,746.44	1,716.15	1,685.62	1,652.24	1,618.59	1,584.64
15	1,876.24	1,855.63	1,836.38	1,822.34	1,801.29	1,775.65	1,747.66	1,717.35	1,686.80	1,653.40	1,619.72	1,585.75
16	1,877.54	1,856.92	1,837.65	1,823.60	1,802.54	1,776.89	1,748.88	1,718.55	1,687.98	1,654.56	1,620.85	1,586.86
17	1,878.84	1,858.21	1,838.93	1,824.87	1,803.79	1,778.13	1,750.10	1,719.74	1,689.16	1,655.71	1,621.99	1,587.97
18	1,880.15	1,859.50	1,840.21	1,826.14	1,805.05	1,779.36	1,751.31	1,720.94	1,690.34	1,665.87	1,623.12	1,589.08
19	1,881.45	1,860.79	1,841.48	1,827.41	1,806.30	1,780.60	1,752.53	1,722.14	1,691.51	1,658.02	1,624.26	1,590.20
20	1,882.75	1,862.08	1,842.76	1,828.67	1,807.56	1,781.84	1,753.75	1,723.34	1,692.69	1,659.18	1,625.39	1,591.31
21	1,884.06	1,863.37	1,844.04	1,829.94	1,808.81	1,783.07	1,754.97	1,724.54	1,693.87	1,660.34	1,626.52	1,592.42
22	1,885.36	1,864.66	1,845.31	1,831.21	1,810.06	1,784.31	1,756.19	1,725.74	1,695.05	1,661.49	1,627.66	1,593.53
23	1,886.66	1,865.94	1,846.59	1,832.48	1,811.32	1,785.55	1,757.41	1,726.93	1,696.23	1,662.65	1,628.79	1,594.64
24	1,887.97	1,867.23	1,847.87	1,833.74	1,812.57	1,786.79	1,758.62	1,728.13	1,697.41	1,663.81	1,629.93	1,595.75
25	1,889.27	1,868.52	1,849.15	1,835.01	1,813.82	1,788.02	1,759.84	1,729.33	1,698.58	1,664.96	1,631.06	1,596.87
26	1,890.57	1,869.81	1,850.42	1,836.28	1,815.08	1,789.26	1,761.06	1,730.53	1,699.76	1,666.12	1,632.19	1,597.98
27	1,891.88	1,871.10	1,851.70	1,837.55	1,816.33	1,790.50	1,762.28	1,731.73	1,700.94	1,667.27	1,633.33	1,599.09
28	1,893.18	1,872.39	1,852.98	1,838.81	1,817.59	1,791.73	1,763.50	1,732.93	1,702.12	1,668.43	1,634.46	1,600.20
29	1,894.48	1,873.68	1,854.25	1,840.08	1,818.84	1,792.97	1,764.72	1,734.12	1,703.30	1,669.59	1,635.60	1,601.31
30	1,895.78	1,874.97	1,855.53	1,841.35	1,820.09	1,794.21	1,765.93	1,735.32	1,704.48	1,670.74	1,636.73	1,602.42
31	1,897.09	1,876.26	1,856.81	1,842.62	1,821.35	1,795.44	1,767.15	1,736.52	1,705.65	1,671.90	1,637.86	1,603.53

TABLA N° 2

Continuación :

**PORCENTAJE DE INTERES PENAL A APLICARSE DURANTE EL MES DE ENERO DE 2016 A DEUDAS CORRESPONDIENTES  
A REMUNERACIONES DEVENGADAS EN LOS MESES QUE SE INDICAN DEL AÑO 2001**

FECHA DE	2001											
	ENE.	FEB.	MAR.	ABR.	MAY.	JUN.	JUL.	AGO.	SEP.	OCT.	NOV.	DIC.
1	1,531.90	1,500.25	1,469.46	1,439.89	1,410.01	1,386.37	1,358.70	1,331.48	1,307.82	1,282.81	1,262.45	1,240.41
2	1,532.98	1,501.32	1,470.50	1,440.92	1,411.01	1,387.36	1,359.67	1,332.43	1,308.76	1,283.73	1,263.36	1,241.30
3	1,534.07	1,502.38	1,471.55	1,441.94	1,412.02	1,388.35	1,360.64	1,333.38	1,309.69	1,284.65	1,264.27	1,242.19
4	1,535.15	1,503.45	1,472.59	1,442.97	1,413.02	1,389.34	1,361.61	1,334.34	1,310.63	1,285.57	1,265.17	1,243.09
5	1,536.24	1,504.51	1,473.64	1,443.99	1,414.03	1,390.33	1,362.58	1,335.29	1,311.57	1,286.49	1,266.08	1,243.98
6	1,537.33	1,505.58	1,474.68	1,445.02	1,415.03	1,391.32	1,363.55	1,336.24	1,312.51	1,287.41	1,266.99	1,244.87
7	1,538.41	1,506.64	1,475.73	1,446.04	1,416.04	1,392.31	1,364.52	1,337.19	1,313.44	1,288.33	1,267.89	1,245.76
8	1,539.50	1,507.71	1,476.77	1,447.07	1,417.04	1,393.30	1,365.49	1,338.15	1,314.38	1,289.25	1,268.80	1,246.65
9	1,540.59	1,508.77	1,477.82	1,448.09	1,418.05	1,394.29	1,366.47	1,339.10	1,315.32	1,290.17	1,269.71	1,247.55
10	1,541.67	1,509.84	1,478.86	1,449.12	1,419.05	1,395.28	1,367.44	1,340.05	1,316.25	1,291.09	1,270.61	1,248.44
11	1,542.76	1,510.90	1,479.90	1,450.14	1,420.06	1,396.27	1,368.41	1,341.01	1,317.19	1,292.01	1,271.52	1,249.33
12	1,543.84	1,511.97	1,480.95	1,451.17	1,421.06	1,397.26	1,369.38	1,341.96	1,318.13	1,292.93	1,272.43	1,250.22
13	1,544.93	1,513.03	1,481.99	1,452.19	1,422.07	1,398.25	1,370.35	1,342.91	1,319.06	1,293.85	1,273.33	1,251.11
14	1,546.02	1,514.10	1,483.04	1,453.22	1,423.07	1,399.24	1,371.32	1,343.86	1,320.00	1,294.77	1,274.24	1,252.01
15	1,547.10	1,515.16	1,484.08	1,454.24	1,424.08	1,400.22	1,372.29	1,344.82	1,320.94	1,295.70	1,275.15	1,252.90
16	1,548.19	1,516.23	1,485.13	1,455.27	1,425.08	1,401.21	1,373.26	1,345.77	1,321.88	1,296.62	1,276.05	1,253.79
17	1,549.27	1,517.29	1,486.17	1,456.29	1,426.09	1,402.20	1,374.23	1,346.72	1,322.81	1,297.54	1,276.96	1,254.68
18	1,550.36	1,518.36	1,487.22	1,457.32	1,427.09	1,403.19	1,375.20	1,347.67	1,323.75	1,298.46	1,277.87	1,255.57
19	1,551.45	1,519.42	1,488.26	1,458.34	1,428.10	1,404.18	1,376.17	1,348.63	1,324.69	1,299.38	1,278.78	1,256.47
20	1,552.53	1,520.49	1,489.31	1,459.36	1,429.10	1,405.17	1,377.15	1,349.58	1,325.62	1,300.30	1,279.68	1,257.36
21	1,553.62	1,521.55	1,490.35	1,460.39	1,430.11	1,406.16	1,378.12	1,350.53	1,326.56	1,301.22	1,280.59	1,258.25
22	1,554.71	1,522.62	1,491.39	1,461.41	1,431.11	1,407.15	1,379.09	1,351.49	1,327.50	1,302.14	1,281.50	1,259.14
23	1,555.79	1,523.68	1,492.44	1,462.44	1,432.12	1,408.14	1,380.06	1,352.44	1,328.43	1,303.06	1,282.40	1,260.04
24	1,556.88	1,524.75	1,493.48	1,463.46	1,433.12	1,409.13	1,381.03	1,353.39	1,329.37	1,303.98	1,283.31	1,260.93
25	1,557.96	1,525.81	1,494.53	1,464.49	1,434.13	1,410.12	1,382.00	1,354.34	1,330.31	1,304.90	1,284.22	1,261.82
26	1,559.05	1,526.88	1,495.57	1,465.51	1,435.13	1,411.11	1,382.97	1,355.30	1,331.25	1,305.82	1,285.12	1,262.71
27	1,560.14	1,527.94	1,496.62	1,466.54	1,436.14	1,412.10	1,383.94	1,356.25	1,332.18	1,306.74	1,286.03	1,263.60
28	1,561.22	1,529.01	1,497.66	1,467.56	1,437.14	1,413.09	1,384.91	1,357.20	1,333.12	1,307.66	1,286.94	1,264.50
29	1,562.31	1,530.07	1,498.71	1,468.59	1,438.15	1,414.07	1,385.88	1,358.15	1,334.06	1,308.58	1,287.84	1,265.39
30	1,563.39	1,531.14	1,499.75	1,469.61	1,439.15	1,415.06	1,386.85	1,359.11	1,334.99	1,309.50	1,288.75	1,266.28
31	1,564.48	1,532.20	1,500.80	1,470.64	1,440.16	1,416.05	1,387.82	1,360.06	1,335.93	1,310.42	1,289.66	1,267.17

TABLA N° 2

Continuación :

**PORCENTAJE DE INTERES PENAL A APLICARSE DURANTE EL MES DE ENERO DE 2016 A DEUDAS CORRESPONDIENTES  
A REMUNERACIONES DEVENGADAS EN LOS MESES QUE SE INDICAN DEL AÑO 2002**

FECHA DE	2002											
	ENE.	FEB.	MAR.	ABR.	MAY.	JUN.	JUL.	AGO.	SEP.	OCT.	NOV.	DIC.
1	1,218.03	1,198.93	1,179.20	1,160.43	1,142.15	1,125.47	1,108.07	1,093.56	1,079.38	1,068.31	1,064.91	1,058.81
2	1,218.91	1,199.80	1,180.05	1,161.27	1,142.97	1,126.29	1,108.88	1,094.36	1,080.16	1,069.09	1,065.69	1,059.58
3	1,219.79	1,200.66	1,180.90	1,162.11	1,143.80	1,127.11	1,109.68	1,095.15	1,080.95	1,069.86	1,066.47	1,060.35
4	1,220.67	1,201.53	1,181.75	1,162.95	1,144.63	1,127.92	1,110.49	1,095.94	1,081.73	1,070.64	1,067.24	1,061.12
5	1,221.54	1,202.39	1,182.60	1,163.79	1,145.45	1,128.74	1,111.29	1,096.74	1,082.52	1,071.42	1,068.02	1,061.89
6	1,222.42	1,203.25	1,183.45	1,164.63	1,146.28	1,129.55	1,112.09	1,097.53	1,083.30	1,072.20	1,068.79	1,062.67
7	1,223.30	1,204.12	1,184.30	1,165.47	1,147.11	1,130.37	1,112.90	1,098.33	1,084.09	1,072.97	1,069.57	1,063.44
8	1,224.17	1,204.98	1,185.16	1,166.31	1,147.94	1,131.18	1,113.70	1,099.12	1,084.87	1,073.75	1,070.34	1,064.21
9	1,225.05	1,205.85	1,186.01	1,167.14	1,148.76	1,132.00	1,114.51	1,099.92	1,085.66	1,074.53	1,071.12	1,064.98
10	1,225.93	1,206.71	1,186.86	1,167.98	1,149.59	1,132.81	1,115.31	1,100.71	1,086.44	1,075.31	1,071.89	1,065.75
11	1,226.81	1,207.58	1,187.71	1,168.82	1,150.42	1,133.63	1,116.11	1,101.51	1,087.23	1,076.08	1,072.67	1,066.52
12	1,227.68	1,208.44	1,188.56	1,169.66	1,151.24	1,134.45	1,116.92	1,102.30	1,088.01	1,076.86	1,073.44	1,067.29
13	1,228.56	1,209.31	1,189.41	1,170.50	1,152.07	1,135.26	1,117.72	1,103.09	1,088.80	1,077.64	1,074.22	1,068.06
14	1,229.44	1,210.17	1,190.26	1,171.34	1,152.90	1,136.08	1,118.53	1,103.89	1,089.58	1,078.42	1,074.99	1,068.84
15	1,230.32	1,211.04	1,191.11	1,172.18	1,153.72	1,136.89	1,119.33	1,104.68	1,090.37	1,079.19	1,075.77	1,069.61
16	1,231.19	1,211.90	1,191.97	1,173.02	1,154.55	1,137.71	1,120.13	1,105.48	1,091.15	1,079.97	1,076.54	1,070.38
17	1,232.07	1,212.76	1,192.82	1,173.86	1,155.38	1,138.52	1,120.94	1,106.27	1,091.94	1,080.75	1,077.32	1,071.15
18	1,232.95	1,213.63	1,193.67	1,174.69	1,156.20	1,139.34	1,121.74	1,107.07	1,092.72	1,081.53	1,078.09	1,071.92
19	1,233.82	1,214.49	1,194.52	1,175.53	1,157.03	1,140.16	1,122.55	1,107.86	1,093.51	1,082.30	1,078.87	1,072.69
20	1,234.70	1,215.36	1,195.37	1,176.37	1,157.86	1,140.97	1,123.35	1,108.65	1,094.29	1,083.08	1,079.65	1,073.46
21	1,235.58	1,216.22	1,196.22	1,177.21	1,158.68	1,141.79	1,124.15	1,109.45	1,095.08	1,083.86	1,080.42	1,074.23
22	1,236.46	1,217.09	1,197.07	1,178.05	1,159.51	1,142.60	1,124.96	1,110.24	1,095.86	1,084.64	1,081.20	1,075.01
23	1,237.33	1,217.95	1,197.93	1,178.89	1,160.34	1,143.42	1,125.76	1,111.04	1,096.65	1,085.42	1,081.97	1,075.78
24	1,238.21	1,218.82	1,198.78	1,179.73	1,161.16	1,144.23	1,126.57	1,111.83	1,097.43	1,086.19	1,082.75	1,076.55
25	1,239.09	1,219.68	1,199.63	1,180.57	1,161.99	1,145.05	1,127.37	1,112.63	1,098.22	1,086.97	1,083.52	1,077.32
26	1,239.96	1,220.54	1,200.48	1,181.41	1,162.82	1,145.86	1,128.17	1,113.42	1,099.00	1,087.75	1,084.30	1,078.09
27	1,240.84	1,221.41	1,201.33	1,182.24	1,163.64	1,146.68	1,128.98	1,114.22	1,099.79	1,088.53	1,085.07	1,078.86
28	1,241.72	1,222.27	1,202.18	1,183.08	1,164.47	1,147.50	1,129.78	1,115.01	1,100.57	1,089.30	1,085.85	1,079.63
29	1,242.60	1,223.14	1,203.03	1,183.92	1,165.30	1,148.31	1,130.59	1,115.80	1,101.36	1,090.08	1,086.62	1,080.40
30	1,243.47	1,224.00	1,203.89	1,184.76	1,166.12	1,149.13	1,131.39	1,116.60	1,102.14	1,090.86	1,087.40	1,081.18
31	1,244.35	1,224.87	1,204.74	1,185.60	1,166.95	1,149.94	1,132.19	1,117.39	1,102.93	1,091.64	1,088.17	1,081.95

TABLA N° 2

Continuación :

**PORCENTAJE DE INTERES PENAL A APLICARSE DURANTE EL MES DE ENERO DE 2016 A DEUDAS CORRESPONDIENTES A REMUNERACIONES DEVENGADAS EN LOS MESES QUE SE INDICAN DEL AÑO 2003**

FECHA DE	2003											
	ENE.	FEB.	MAR.	ABR.	MAY.	JUN.	JUL.	AGO.	SEP.	OCT.	NOV.	DIC.
1	1,046.23	1,035.00	1,024.77	1,018.71	1,011.22	999.78	987.84	976.74	965.71	954.54	944.41	933.55
2	1,047.00	1,035.76	1,025.52	1,019.45	1,011.96	1,000.51	988.57	977.46	966.42	955.24	945.11	934.23
3	1,047.76	1,036.52	1,026.27	1,020.20	1,012.69	1,001.24	989.29	978.18	967.13	955.95	945.80	934.92
4	1,048.52	1,037.27	1,027.01	1,020.94	1,013.43	1,001.97	990.02	978.89	967.84	956.65	946.50	935.61
5	1,049.29	1,038.03	1,027.76	1,021.69	1,014.17	1,002.70	990.74	979.61	968.55	957.35	947.19	936.30
6	1,050.05	1,038.78	1,028.51	1,022.43	1,014.91	1,003.44	991.46	980.33	969.26	958.05	947.89	936.99
7	1,050.81	1,039.54	1,029.26	1,023.18	1,015.65	1,004.17	992.19	981.04	969.97	958.75	948.58	937.67
8	1,051.57	1,040.29	1,030.01	1,023.92	1,016.39	1,004.90	992.91	981.76	970.68	959.45	949.28	938.36
9	1,052.34	1,041.05	1,030.76	1,024.67	1,017.13	1,005.63	993.64	982.48	971.39	960.16	949.97	939.05
10	1,053.10	1,041.80	1,031.51	1,025.41	1,017.87	1,006.36	994.36	983.19	972.10	960.86	950.67	939.74
11	1,053.86	1,042.56	1,032.25	1,026.15	1,018.61	1,007.10	995.08	983.91	972.81	961.56	951.36	940.42
12	1,054.63	1,043.31	1,033.00	1,026.90	1,019.35	1,007.83	995.81	984.63	973.52	962.26	952.06	941.11
13	1,055.39	1,044.07	1,033.75	1,027.64	1,020.09	1,008.56	996.53	985.34	974.22	962.96	952.75	941.80
14	1,056.15	1,044.83	1,034.50	1,028.39	1,020.83	1,009.29	997.26	986.06	974.93	963.67	953.45	942.49
15	1,056.92	1,045.58	1,035.25	1,029.13	1,021.57	1,010.02	997.98	986.78	975.64	964.37	954.14	943.18
16	1,057.68	1,046.34	1,036.00	1,029.88	1,022.31	1,010.76	998.70	987.49	976.35	965.07	954.84	943.86
17	1,058.44	1,047.09	1,036.75	1,030.62	1,023.05	1,011.49	999.43	988.21	977.06	965.77	955.53	944.55
18	1,059.20	1,047.85	1,037.49	1,031.37	1,023.79	1,012.22	1,000.15	988.93	977.77	966.47	956.23	945.24
19	1,059.97	1,048.60	1,038.24	1,032.11	1,024.53	1,012.95	1,000.88	989.64	978.48	967.17	956.92	945.93
20	1,060.73	1,049.36	1,038.99	1,032.86	1,025.27	1,013.68	1,001.60	990.36	979.19	967.88	957.62	946.62
21	1,061.49	1,050.11	1,039.74	1,033.60	1,026.01	1,014.42	1,002.32	991.08	979.90	968.58	958.31	947.30
22	1,062.26	1,050.87	1,040.49	1,034.34	1,026.75	1,015.15	1,003.05	991.79	980.61	969.28	959.01	947.99
23	1,063.02	1,051.62	1,041.24	1,035.09	1,027.49	1,015.88	1,003.77	992.51	981.32	969.98	959.71	948.68
24	1,063.78	1,052.38	1,041.99	1,035.83	1,028.23	1,016.61	1,004.50	993.23	982.03	970.68	960.40	949.37
25	1,064.54	1,053.13	1,042.73	1,036.58	1,028.97	1,017.34	1,005.22	993.94	982.74	971.39	961.10	950.06
26	1,065.31	1,053.89	1,043.48	1,037.32	1,029.71	1,018.08	1,005.94	994.66	983.45	972.09	961.79	950.74
27	1,066.07	1,054.65	1,044.23	1,038.07	1,030.44	1,018.81	1,006.67	995.38	984.15	972.79	962.49	951.43
28	1,066.83	1,055.40	1,044.98	1,038.81	1,031.18	1,019.54	1,007.39	996.09	984.86	973.49	963.18	952.12
29	1,067.60	1,056.16	1,045.73	1,039.56	1,031.92	1,020.27	1,008.12	996.81	985.57	974.19	963.88	952.81
30	1,068.36	1,056.91	1,046.48	1,040.30	1,032.66	1,021.00	1,008.84	997.53	986.28	974.90	964.57	953.49
31	1,069.12	1,057.67	1,047.23	1,041.05	1,033.40	1,021.74	1,009.57	998.24	986.99	975.60	965.27	954.18

TABLA N° 2

Continuación :

**PORCENTAJE DE INTERES PENAL A APLICARSE DURANTE EL MES DE ENERO DE 2016 A DEUDAS CORRESPONDIENTES  
A REMUNERACIONES DEVENGADAS EN LOS MESES QUE SE INDICAN DEL AÑO 2004**

FECHA DE	2004											
	ENE.	FEB.	MAR.	ABR.	MAY.	JUN.	JUL.	AGO.	SEP.	OCT.	NOV.	DIC.
1	923.39	913.00	901.54	892.05	881.53	870.51	860.39	849.48	838.17	827.75	817.04	806.41
2	924.07	913.67	902.20	892.71	882.19	871.16	861.03	850.11	838.79	828.37	817.65	807.02
3	924.75	914.35	902.87	893.37	882.84	871.80	861.67	850.74	839.41	828.98	818.26	807.62
4	925.43	915.02	903.53	894.03	883.49	872.45	862.31	851.37	840.04	829.60	818.87	808.22
5	926.11	915.69	904.20	894.70	884.15	873.09	862.95	852.00	840.66	830.22	819.48	808.83
6	926.80	916.37	904.87	895.36	884.80	873.74	863.58	852.64	841.29	830.84	820.09	809.43
7	927.48	917.04	905.53	896.02	885.45	874.38	864.22	853.27	841.91	831.45	820.70	810.03
8	928.16	917.72	906.20	896.68	886.11	875.03	864.86	853.90	842.54	832.07	821.32	810.64
9	928.84	918.39	906.87	897.34	886.76	875.68	865.50	854.53	843.16	832.69	821.93	811.24
10	929.52	919.07	907.53	898.00	887.41	876.32	866.14	855.16	843.78	833.31	822.54	811.84
11	930.20	919.74	908.20	898.66	888.07	876.97	866.78	855.80	844.41	833.92	823.15	812.44
12	930.88	920.41	908.87	899.32	888.72	877.61	867.42	856.43	845.03	834.54	823.76	813.05
13	931.56	921.09	909.53	899.98	889.37	878.26	868.06	857.06	845.66	835.16	824.37	813.65
14	932.24	921.76	910.20	900.64	890.03	878.91	868.70	857.69	846.28	835.78	824.98	814.25
15	932.93	922.44	910.87	901.30	890.68	879.55	869.34	858.32	846.91	836.39	825.59	814.86
16	933.61	923.11	911.53	901.96	891.33	880.20	869.98	858.96	847.53	837.01	826.20	815.46
17	934.29	923.79	912.20	902.62	891.99	880.84	870.62	859.59	848.16	837.63	826.81	816.06
18	934.97	924.46	912.87	903.28	892.64	881.49	871.25	860.22	848.78	838.25	827.42	816.67
19	935.65	925.13	913.53	903.94	893.29	882.14	871.89	860.85	849.40	838.86	828.03	817.27
20	936.33	925.81	914.20	904.60	893.95	882.78	872.53	861.48	850.03	839.48	828.64	817.87
21	937.01	926.48	914.87	905.26	894.60	883.43	873.17	862.12	850.65	840.10	829.25	818.48
22	937.69	927.16	915.53	905.92	895.25	884.07	873.81	862.75	851.28	840.72	829.86	819.08
23	938.37	927.83	916.20	906.58	895.91	884.72	874.45	863.38	851.90	841.33	830.47	819.68
24	939.06	928.50	916.87	907.24	896.56	885.37	875.09	864.01	852.53	841.95	831.08	820.29
25	939.74	929.18	917.53	907.90	897.21	886.01	875.73	864.64	853.15	842.57	831.69	820.89
26	940.42	929.85	918.20	908.56	897.87	886.66	876.37	865.28	853.78	843.19	832.30	821.49
27	941.10	930.53	918.87	909.22	898.52	887.30	877.01	865.91	854.40	843.80	832.91	822.10
28	941.78	931.20	919.53	909.88	899.17	887.95	877.65	866.54	855.02	844.42	833.52	822.70
29	942.46	931.88	920.20	910.54	899.83	888.60	878.29	867.17	855.65	845.04	834.13	823.30
30	943.14	932.55	920.87	911.20	900.48	889.24	878.92	867.80	856.27	845.66	834.74	823.91
31	943.82	933.22	921.53	911.86	901.13	889.89	879.56	868.43	856.90	846.27	835.35	824.51

TABLA N° 2

Continuación :

**PORCENTAJE DE INTERES PENAL A APLICARSE DURANTE EL MES DE ENERO DE 2016 A DEUDAS CORRESPONDIENTES  
A REMUNERACIONES DEVENGADAS EN LOS MESES QUE SE INDICAN DEL AÑO 2005**

FECHA DE	2005											
	ENE.	FEB.	MAR.	ABR.	MAY.	JUN.	JUL.	AGO.	SEP.	OCT.	NOV.	DIC.
1	795.81	786.58	776.40	768.52	763.30	755.95	745.39	733.60	723.12	714.32	706.94	696.38
2	796.41	787.17	776.98	769.10	763.87	756.52	745.96	734.15	723.66	714.86	707.48	696.91
3	797.01	787.76	777.56	769.68	764.44	757.09	746.52	734.71	724.21	715.40	708.01	697.44
4	797.60	788.35	778.15	770.25	765.02	757.66	747.08	735.26	724.76	715.94	708.55	697.97
5	798.20	788.94	778.73	770.83	765.59	758.23	747.64	735.82	725.31	716.48	709.09	698.50
6	798.79	789.53	779.31	771.41	766.17	758.80	748.21	736.37	725.85	717.03	709.62	699.03
7	799.39	790.12	779.90	771.99	766.74	759.37	748.77	736.93	726.40	717.57	710.16	699.56
8	799.99	790.71	780.48	772.57	767.32	759.94	749.33	737.48	726.95	718.11	710.70	700.09
9	800.58	791.30	781.06	773.14	767.89	760.51	749.90	738.04	727.50	718.65	711.24	700.62
10	801.18	791.89	781.65	773.72	768.47	761.08	750.46	738.59	728.05	719.19	711.77	701.15
11	801.78	792.48	782.23	774.30	769.04	761.65	751.02	739.15	728.59	719.74	712.31	701.68
12	802.37	793.07	782.81	774.88	769.62	762.22	751.58	739.70	729.14	720.28	712.85	702.21
13	802.97	793.66	783.40	775.46	770.19	762.79	752.15	740.26	729.69	720.82	713.38	702.74
14	803.56	794.25	783.98	776.03	770.76	763.35	752.71	740.81	730.24	721.36	713.92	703.27
15	804.16	794.84	784.56	776.61	771.34	763.92	753.27	741.37	730.79	721.90	714.46	703.80
16	804.76	795.43	785.15	777.19	771.91	764.49	753.83	741.92	731.33	722.45	714.99	704.33
17	805.35	796.02	785.73	777.77	772.49	765.06	754.40	742.48	731.88	722.99	715.53	704.86
18	805.95	796.61	786.31	778.35	773.06	765.63	754.96	743.03	732.43	723.53	716.07	705.39
19	806.55	797.20	786.90	778.92	773.64	766.20	755.52	743.58	732.98	724.07	716.61	705.92
20	807.14	797.79	787.48	779.50	774.21	766.77	756.08	744.14	733.52	724.61	717.14	706.45
21	807.74	798.38	788.06	780.08	774.79	767.34	756.65	744.69	734.07	725.16	717.68	706.98
22	808.33	798.97	788.65	780.66	775.36	767.91	757.21	745.25	734.62	725.70	718.22	707.51
23	808.93	799.56	789.23	781.24	775.94	768.48	757.77	745.80	735.17	726.24	718.75	708.04
24	809.53	800.15	789.81	781.81	776.51	769.05	758.33	746.36	735.72	726.78	719.29	708.57
25	810.12	800.74	790.40	782.39	777.08	769.62	758.90	746.91	736.26	727.32	719.83	709.10
26	810.72	801.33	790.98	782.97	777.66	770.19	759.46	747.47	736.81	727.87	720.37	709.63
27	811.32	801.92	791.56	783.55	778.23	770.76	760.02	748.02	737.36	728.41	720.90	710.16
28	811.91	802.51	792.15	784.13	778.81	771.33	760.59	748.58	737.91	728.95	721.44	710.69
29	812.51	803.10	792.73	784.70	779.38	771.90	761.15	749.13	738.45	729.49	721.98	711.22
30	813.10	803.69	793.31	785.28	779.96	772.47	761.71	749.69	739.00	730.03	722.51	711.75
31	813.70	804.28	793.90	785.86	780.53	773.04	762.27	750.24	739.55	730.58	723.05	712.28

TABLA N° 2

### Continuación:

**PORCENTAJE DE INTERES PENAL A APLICARSE DURANTE EL MES DE ENERO DE 2016 A DEUDAS CORRESPONDIENTES A REMUNERACIONES DEVENGADAS EN LOS MESES QUE SE INDICAN DEL AÑO 2006**

TABLA N° 3

**PORCENTAJE DE INTERES PENAL A APLICARSE DURANTE EL MES DE ENERO DE 2016 A DEUDAS CORRESPONDIENTES A REMUNERACIONES DEVENGADAS EN LOS MESES QUE SE INDICAN DEL AÑO 2006**

FECHA DE PAGO	2006											
	ENE.	FEB.	MAR.	ABR.	MAY.	JUN.	JUL.	AGO.	SEP.	OCT.	NOV.	DIC.
1			1,194.08	1,169.19	1,141.07	1,119.07	1,094.10	1,068.83	1,046.34	1,022.69	999.82	978.53
2			1,195.16	1,170.25	1,142.10	1,120.08	1,095.10	1,069.80	1,047.30	1,023.62	1,000.73	979.43
3			1,196.24	1,171.30	1,143.14	1,121.10	1,096.09	1,070.77	1,048.25	1,024.55	1,001.65	980.32
4			1,197.31	1,172.36	1,144.17	1,122.11	1,097.08	1,071.74	1,049.20	1,025.49	1,002.56	981.22
5			1,198.39	1,173.41	1,145.20	1,123.12	1,098.08	1,072.71	1,050.16	1,026.42	1,003.47	982.12
6			1,199.46	1,174.47	1,146.23	1,124.14	1,099.07	1,073.69	1,051.11	1,027.36	1,004.39	983.01
7			1,200.54	1,175.52	1,147.27	1,125.15	1,100.06	1,074.66	1,052.06	1,028.29	1,005.30	983.91
8			1,201.62	1,176.58	1,148.30	1,126.17	1,101.06	1,075.63	1,053.02	1,029.22	1,006.22	984.81
9			1,202.69	1,177.64	1,149.33	1,127.18	1,102.05	1,076.60	1,053.97	1,030.16	1,007.13	985.71
10			1,203.77	1,178.69	1,150.36	1,128.19	1,103.04	1,077.58	1,054.93	1,031.09	1,008.05	986.60
11			1,204.85	1,179.75	1,151.40	1,129.21	1,104.04	1,078.55	1,055.88	1,032.03	1,008.96	987.50
12			1,205.92	1,180.80	1,152.43	1,130.22	1,105.03	1,079.52	1,056.83	1,032.96	1,009.88	988.40
13			1,207.00	1,181.86	1,153.46	1,131.24	1,106.02	1,080.49	1,057.79	1,033.89	1,010.79	989.29
14			1,208.08	1,182.91	1,154.49	1,132.25	1,107.02	1,081.46	1,058.74	1,034.83	1,011.71	990.19
15			1,209.15	1,183.97	1,155.53	1,133.26	1,108.01	1,082.44	1,059.69	1,035.76	1,012.62	991.09
16			1,210.23	1,185.03	1,156.56	1,134.28	1,109.00	1,083.41	1,060.65	1,036.69	1,013.54	991.99
17			1,211.31	1,186.08	1,157.59	1,135.29	1,110.00	1,084.38	1,061.60	1,037.63	1,014.45	992.88
18			1,212.38	1,187.14	1,158.62	1,136.31	1,110.99	1,085.35	1,062.55	1,038.56	1,015.37	993.78
19			1,213.46	1,188.19	1,159.65	1,137.32	1,111.98	1,086.33	1,063.51	1,039.50	1,016.28	994.68
20			1,214.53	1,189.25	1,160.69	1,138.33	1,112.98	1,087.30	1,064.46	1,040.43	1,017.20	995.57
21			1,215.61	1,190.30	1,161.72	1,139.35	1,113.97	1,088.27	1,065.41	1,041.36	1,018.11	996.47
22			1,216.69	1,191.36	1,162.75	1,140.36	1,114.96	1,089.24	1,066.37	1,042.30	1,019.03	997.37
23			1,217.76	1,192.42	1,163.78	1,141.38	1,115.96	1,090.21	1,067.32	1,043.23	1,019.94	998.27
24			1,218.84	1,193.47	1,164.82	1,142.39	1,116.95	1,091.19	1,068.27	1,044.17	1,020.86	999.16
25			1,219.92	1,194.53	1,165.85	1,143.40	1,117.94	1,092.16	1,069.23	1,045.10	1,021.77	1,000.06
26			1,220.99	1,195.58	1,166.88	1,144.42	1,118.94	1,093.13	1,070.18	1,046.03	1,022.69	1,000.96
27			1,222.07	1,196.64	1,167.91	1,145.43	1,119.93	1,094.10	1,071.14	1,046.97	1,023.60	1,001.85
28			1,223.15	1,197.70	1,168.95	1,146.45	1,120.92	1,095.08	1,072.09	1,047.90	1,024.52	1,002.75
29			1,224.22	1,198.75	1,169.98	1,147.46	1,121.92	1,096.05	1,073.04	1,048.83	1,025.43	1,003.65
30			1,225.30	1,199.81	1,171.01	1,148.47	1,122.91	1,097.02	1,074.00	1,049.77	1,026.35	1,004.55
31			1,226.38	1,200.86	1,172.04	1,149.49	1,123.90	1,097.99	1,074.95	1,050.70	1,027.26	1,005.44

Continuación :

TABLA N° 3

**PORCENTAJE DE INTERES PENAL A APLICARSE DURANTE EL MES DE ENERO DE 2016 A DEUDAS CORRESPONDIENTES  
A REMUNERACIONES DEVENGADAS EN LOS MESES QUE SE INDICAN DEL AÑO 2007**

FECHA DE PAGO	2007											
	ENE.	FEB.	MAR.	ABR.	MAY.	JUN.	JUL.	AGO.	SEP.	OCT.	NOV.	DIC.
1	955.69	936.82	917.63	898.40	878.29	860.17	841.18	822.17	804.28	785.99	771.21	754.79
2	956.57	937.68	918.48	899.23	879.10	860.97	841.97	822.94	805.04	786.73	771.94	755.50
3	957.45	938.54	919.33	900.06	879.92	861.77	842.75	823.71	805.79	787.47	772.66	756.21
4	958.33	939.40	920.17	900.89	880.73	862.57	843.53	824.48	806.54	788.20	773.39	756.92
5	959.20	940.27	921.02	901.72	881.55	863.37	844.31	825.24	807.29	788.94	774.11	757.63
6	960.08	941.13	921.87	902.56	882.36	864.17	845.10	826.01	808.04	789.68	774.84	758.34
7	960.96	941.99	922.71	903.39	883.17	864.96	845.88	826.78	808.80	790.41	775.56	759.06
8	961.84	942.85	923.56	904.22	883.99	865.76	846.66	827.54	809.55	791.15	776.29	759.77
9	962.72	943.72	924.41	905.05	884.80	866.56	847.45	828.31	810.30	791.89	777.01	760.48
10	963.59	944.58	925.25	905.88	885.61	867.36	848.23	829.08	811.05	792.62	777.74	761.19
11	964.47	945.44	926.10	906.71	886.43	868.16	849.01	829.84	811.81	793.36	778.46	761.90
12	965.35	946.30	926.95	907.54	887.24	868.96	849.79	830.61	812.56	794.10	779.19	762.61
13	966.23	947.17	927.79	908.37	888.06	869.76	850.58	831.38	813.31	794.83	779.91	763.32
14	967.11	948.03	928.64	909.20	888.87	870.56	851.36	832.15	814.06	795.57	780.64	764.03
15	967.99	948.89	929.49	910.03	889.68	871.35	852.14	832.91	814.81	796.31	781.36	764.74
16	968.86	949.75	930.33	910.86	890.50	872.15	852.93	833.68	815.57	797.05	782.08	765.45
17	969.74	950.62	931.18	911.69	891.31	872.95	853.71	834.45	816.32	797.78	782.81	766.17
18	970.62	951.48	932.02	912.52	892.12	873.75	854.49	835.21	817.07	798.52	783.53	766.88
19	971.50	952.34	932.87	913.35	892.94	874.55	855.27	835.98	817.82	799.26	784.26	767.59
20	972.38	953.20	933.72	914.18	893.75	875.35	856.06	836.75	818.58	799.99	784.98	768.30
21	973.25	954.07	934.56	915.01	894.57	876.15	856.84	837.52	819.33	800.73	785.71	769.01
22	974.13	954.93	935.41	915.84	895.38	876.94	857.62	838.28	820.08	801.47	786.43	769.72
23	975.01	955.79	936.26	916.67	896.19	877.74	858.41	839.05	820.83	802.20	787.16	770.43
24	975.89	956.65	937.10	917.50	897.01	878.54	859.19	839.82	821.58	802.94	787.88	771.14
25	976.77	957.52	937.95	918.33	897.82	879.34	859.97	840.58	822.34	803.68	788.61	771.85
26	977.64	958.38	938.80	919.16	898.63	880.14	860.75	841.35	823.09	804.42	789.33	772.56
27	978.52	959.24	939.64	920.00	899.45	880.94	861.54	842.12	823.84	805.15	790.06	773.28
28	979.40	960.10	940.49	920.83	900.26	881.74	862.32	842.88	824.59	805.89	790.78	773.99
29	980.28	960.97	941.34	921.66	901.08	882.54	863.10	843.65	825.35	806.63	791.51	774.70
30	981.16	961.83	942.18	922.49	901.89	883.33	863.89	844.42	826.10	807.36	792.23	775.41
31	982.04	962.69	943.03	923.32	902.70	884.13	864.67	845.19	826.85	808.10	792.95	776.12

TABLA N° 3

Continuación :

**PORCENTAJE DE INTERES PENAL A APLICARSE DURANTE EL MES DE ENERO DE 2016 A DEUDAS CORRESPONDIENTES  
A REMUNERACIONES DEVENGADAS EN LOS MESES QUE SE INDICAN DEL AÑO 2008**

FECHA DE PAGO	2008											
	ENE.	FEB.	MAR.	ABR.	MAY.	JUN.	JUL.	AGO.	SEP.	OCT.	NOV.	DIC.
1	737.92	723.16	706.82	690.14	675.18	659.34	642.82	627.52	612.41	597.03	582.02	564.93
2	738.62	723.85	707.49	690.79	675.82	659.97	643.44	628.13	613.00	597.61	582.59	565.48
3	739.32	724.53	708.16	691.45	676.47	660.60	644.06	628.74	613.60	598.19	583.15	566.03
4	740.02	725.22	708.83	692.11	677.11	661.24	644.68	629.34	614.19	598.77	583.72	566.59
5	740.71	725.90	709.50	692.76	677.75	661.87	645.30	629.95	614.78	599.35	584.29	567.14
6	741.41	726.59	710.17	693.42	678.40	662.50	645.91	630.55	615.38	599.93	584.85	567.69
7	742.11	727.27	710.84	694.08	679.04	663.13	646.53	631.16	615.97	600.51	585.42	568.25
8	742.80	727.96	711.51	694.74	679.69	663.76	647.15	631.76	616.56	601.09	585.99	568.80
9	743.50	728.64	712.18	695.39	680.33	664.39	647.77	632.37	617.15	601.67	586.56	569.35
10	744.20	729.33	712.86	696.05	680.98	665.03	648.38	632.97	617.75	602.25	587.12	569.91
11	744.89	730.01	713.53	696.71	681.62	665.66	649.00	633.58	618.34	602.83	587.69	570.46
12	745.59	730.69	714.20	697.36	682.27	666.29	649.62	634.18	618.93	603.41	588.26	571.01
13	746.29	731.38	714.87	698.02	682.91	666.92	650.24	634.79	619.52	603.99	588.83	571.56
14	746.99	732.06	715.54	698.68	683.56	667.55	650.86	635.39	620.12	604.57	589.39	572.12
15	747.68	732.75	716.21	699.34	684.20	668.18	651.47	636.00	620.71	605.15	589.96	572.67
16	748.38	733.43	716.88	699.99	684.85	668.82	652.09	636.60	621.30	605.73	590.53	573.22
17	749.08	734.12	717.55	700.65	685.49	669.45	652.71	637.21	621.89	606.31	591.10	573.78
18	749.77	734.80	718.22	701.31	686.14	670.08	653.33	637.81	622.49	606.89	591.66	574.33
19	750.47	735.49	718.90	701.97	686.78	670.71	653.95	638.42	623.08	607.47	592.23	574.88
20	751.17	736.17	719.57	702.62	687.43	671.34	654.56	639.02	623.67	608.05	592.80	575.44
21	751.86	736.86	720.24	703.28	688.07	671.97	655.18	639.63	624.26	608.63	593.36	575.99
22	752.56	737.54	720.91	703.94	688.72	672.61	655.80	640.23	624.86	609.21	593.93	576.54
23	753.26	738.23	721.58	704.59	689.36	673.24	656.42	640.84	625.45	609.79	594.50	577.10
24	753.96	738.91	722.25	705.25	690.01	673.87	657.04	641.44	626.04	610.37	595.07	577.65
25	754.65	739.60	722.92	705.91	690.65	674.50	657.65	642.05	626.63	610.95	595.63	578.20
26	755.35	740.28	723.59	706.57	691.30	675.13	658.27	642.65	627.23	611.53	596.20	578.75
27	756.05	740.97	724.26	707.22	691.94	675.76	658.89	643.26	627.82	612.11	596.77	579.31
28	756.74	741.65	724.94	707.88	692.59	676.40	659.51	643.86	628.41	612.69	597.34	579.86
29	757.44	742.33	725.61	708.54	693.23	677.03	660.12	644.47	629.00	613.27	597.90	580.41
30	758.14	743.02	726.28	709.20	693.87	677.66	660.74	645.07	629.60	613.85	598.47	580.97
31	758.83	743.70	726.95	709.85	694.52	678.29	661.36	645.68	630.19	614.43	599.04	581.52

TABLA N° 3

Continuación :

**PORCENTAJE DE INTERES PENAL A APLICARSE DURANTE EL MES DE ENERO DE 2016 A DEUDAS CORRESPONDIENTES  
A REMUNERACIONES DEVENGADAS EN LOS MESES QUE SE INDICAN DEL AÑO 2009**

FECHA DE PAGO	2009											
	ENE.	FEB.	MAR.	ABR.	MAY.	JUN.	JUL.	AGO.	SEP.	OCT.	NOV.	DIC.
1	549,45	534,48	516,47	501,97	487,28	473,88	461,04	449,59	439,06	432,93	428,47	420,82
2	549,99	535,01	516,98	502,48	487,76	474,36	461,50	450,05	439,51	433,37	428,91	421,25
3	550,53	535,53	517,49	502,98	488,25	474,84	461,97	450,51	439,96	433,81	429,35	421,68
4	551,07	536,06	518,01	503,48	488,74	475,32	462,44	450,96	440,41	434,25	429,79	422,12
5	551,61	536,59	518,52	503,98	489,23	475,79	462,90	451,42	440,86	434,70	430,23	422,55
6	552,15	537,12	519,03	504,48	489,72	476,27	463,37	451,88	441,31	435,14	430,67	422,98
7	552,69	537,64	519,55	504,98	490,21	476,75	463,84	452,33	441,75	435,58	431,11	423,42
8	553,23	538,17	520,06	505,48	490,70	477,22	464,30	452,79	442,20	436,03	431,55	423,85
9	553,77	538,70	520,57	505,98	491,18	477,70	464,77	453,25	442,65	436,47	431,99	424,28
10	554,31	539,23	521,08	506,48	491,67	478,18	465,24	453,71	443,10	436,91	432,43	424,72
11	554,85	539,76	521,60	506,98	492,16	478,66	465,70	454,16	443,55	437,36	432,87	425,15
12	555,39	540,28	522,11	507,48	492,65	479,13	466,17	454,62	444,00	437,80	433,31	425,58
13	555,93	540,81	522,62	507,98	493,14	479,61	466,64	455,08	444,44	438,24	433,75	426,02
14	556,47	541,34	523,13	508,48	493,63	480,09	467,10	455,53	444,89	438,69	434,19	426,45
15	557,01	541,87	523,65	508,99	494,11	480,57	467,57	455,99	445,34	439,13	434,63	426,88
16	557,55	542,39	524,16	509,49	494,60	481,04	468,04	456,45	445,79	439,57	435,07	427,32
17	558,09	542,92	524,67	509,99	495,09	481,52	468,50	456,91	446,24	440,02	435,51	427,75
18	558,63	543,45	525,19	510,49	495,58	482,00	468,97	457,36	446,69	440,46	435,95	428,18
19	559,17	543,98	525,70	510,99	496,07	482,48	469,44	457,82	447,13	440,90	436,39	428,62
20	559,71	544,51	526,21	511,49	496,56	482,95	469,90	458,28	447,58	441,35	436,83	429,05
21	560,25	545,03	526,72	511,99	497,05	483,43	470,37	458,73	448,03	441,79	437,26	429,48
22	560,79	545,56	527,24	512,49	497,53	483,91	470,84	459,19	448,48	442,23	437,70	429,92
23	561,33	546,09	527,75	512,99	498,02	484,38	471,30	459,65	448,93	442,68	438,14	430,35
24	561,87	546,62	528,26	513,49	498,51	484,86	471,77	460,11	449,38	443,12	438,58	430,78
25	562,41	547,14	528,78	513,99	499,00	485,34	472,24	460,56	449,82	443,56	439,02	431,21
26	562,95	547,67	529,29	514,49	499,49	485,82	472,70	461,02	450,27	444,01	439,46	431,65
27	563,49	548,20	529,80	514,99	499,98	486,29	473,17	461,48	450,72	444,45	439,90	432,08
28	564,03	548,73	530,31	515,49	500,47	486,77	473,64	461,93	451,17	444,89	440,34	432,51
29	564,57	549,26	530,83	516,00	500,95	487,25	474,10	462,39	451,62	445,34	440,78	432,95
30	565,11	549,78	531,34	516,50	501,44	487,73	474,57	462,85	452,07	445,78	441,22	433,38
31	565,65	550,31	531,85	517,00	501,93	488,20	475,04	463,31	452,52	446,22	441,66	433,81

TABLA N° 3

Continuación :

**PORCENTAJE DE INTERES PENAL A APLICARSE DURANTE EL MES DE ENERO DE 2016 A DEUDAS CORRESPONDIENTES  
A REMUNERACIONES DEVENGADAS EN LOS MESES QUE SE INDICAN DEL AÑO 2010**

FECHA DE PAGO	2010											
	ENE.	FEB.	MAR.	ABR.	MAY.	JUN.	JUL.	AGO.	SEP.	OCT.	NOV.	DIC.
1	414.01	407.44	399.64	393.10	386.13	379.00	372.58	365.59	358.33	351.72	344.84	337.81
2	414.44	407.86	400.06	393.51	386.53	379.39	372.97	365.98	358.71	352.09	345.21	338.17
3	414.87	408.28	400.47	393.92	386.94	379.79	373.36	366.36	359.09	352.47	345.58	338.54
4	415.29	408.71	400.89	394.33	387.34	380.19	374.54	367.14	359.86	353.22	345.95	338.90
5	415.72	409.13	401.31	394.74	387.75	380.59	374.54	367.53	360.24	353.60	346.32	339.27
6	416.15	409.55	401.72	395.15	388.15	380.99	374.94	367.91	360.62	353.97	347.06	339.99
7	416.58	409.97	402.14	395.56	388.55	381.39	374.94	367.91	360.62	353.97	347.06	339.99
8	417.00	410.39	402.55	395.97	388.96	381.79	375.33	368.30	361.00	354.35	347.43	340.36
9	417.43	410.82	402.97	396.38	389.36	382.18	375.72	368.69	361.38	354.72	347.80	340.72
10	417.86	411.24	403.38	396.79	389.77	382.58	376.11	369.07	361.76	355.10	348.17	341.09
11	418.29	411.66	403.80	397.20	390.17	382.98	376.51	369.46	362.14	355.47	348.54	341.45
12	418.71	412.08	404.22	397.61	390.58	383.38	376.90	369.85	362.52	355.85	348.91	341.82
13	419.14	412.51	404.63	398.02	390.98	383.78	377.29	370.24	362.91	356.23	349.28	342.18
14	419.57	412.93	405.05	398.43	391.39	384.18	377.69	370.62	363.29	356.60	349.65	342.54
15	420.00	413.35	405.46	398.84	391.79	384.57	378.08	371.01	363.67	356.98	350.02	342.91
16	420.42	413.77	405.88	399.25	392.19	384.97	378.47	371.40	364.05	357.35	350.39	343.27
17	420.85	414.19	406.29	399.66	392.60	385.37	378.87	371.79	364.43	357.73	350.76	343.64
18	421.28	414.62	406.71	400.07	393.00	385.77	379.26	372.17	364.81	358.10	351.13	344.00
19	421.71	415.04	407.12	400.48	393.41	386.17	379.65	372.56	365.19	358.48	351.50	344.36
20	422.13	415.46	407.54	400.89	393.81	386.57	380.05	372.95	365.57	358.86	351.87	344.73
21	422.56	415.88	407.96	401.30	394.22	386.96	380.44	373.33	365.96	359.23	352.24	345.09
22	422.99	416.30	408.37	401.71	394.62	387.36	380.83	373.72	366.34	359.61	352.61	345.46
23	423.42	416.73	408.79	402.12	395.02	387.76	381.22	374.11	366.72	359.98	352.98	345.82
24	423.84	417.15	409.20	402.53	395.43	388.16	381.62	374.50	367.10	360.36	353.35	346.19
25	424.27	417.57	409.62	402.94	395.83	388.56	382.01	374.88	367.48	360.74	353.72	346.55
26	424.70	417.99	410.03	403.35	396.24	388.96	382.40	375.27	367.86	361.11	354.09	346.91
27	425.13	418.41	410.45	403.76	396.64	389.36	382.80	375.66	368.24	361.49	354.46	347.28
28	425.55	418.84	410.87	404.17	397.05	389.75	383.19	376.05	368.62	361.86	354.83	347.64
29	425.98	419.26	411.28	404.58	397.45	390.15	383.58	376.43	369.01	362.24	355.20	348.01
30	426.41	419.68	411.70	404.99	397.85	390.55	383.98	376.82	369.39	362.61	355.57	348.37
31	426.84	420.10	412.11	405.40	398.26	390.95	384.37	377.21	369.77	362.99	355.94	348.73

Continuación :

TABLA N° 3

**PORCENTAJE DE INTERES PENAL A APLICARSE DURANTE EL MES DE ENERO DE 2016 A DEUDAS CORRESPONDIENTES  
A REMUNERACIONES DEVENGADAS EN LOS MESES QUE SE INDICAN DEL AÑO 2011**

FECHA DE PAGO	2011											
	ENE.	FEB.	MAR.	ABR.	MAY.	JUN.	JUL.	AGO.	SEP.	OCT.	NOV.	DIC.
1	330.84	324.59	317.54	310.99	303.90	296.73	289.64	281.70	274.57	267.02	258.76	251.33
2	331.19	324.95	317.88	311.33	304.24	297.06	289.96	282.02	274.88	267.32	259.06	251.62
3	331.55	325.30	318.23	311.67	304.58	297.39	290.28	282.34	275.19	267.63	259.36	251.91
4	331.91	325.65	318.58	312.02	304.91	297.72	290.61	282.65	275.50	267.93	259.65	252.20
5	332.27	326.00	318.92	312.36	305.25	298.05	290.93	282.97	275.82	268.24	259.95	252.50
6	332.63	326.36	319.27	312.70	305.58	298.38	291.26	283.29	276.13	268.54	260.25	252.79
7	332.99	326.71	319.62	313.04	305.92	298.71	291.58	283.61	276.44	268.85	260.55	253.08
8	333.34	327.06	319.97	313.38	306.25	299.04	291.91	283.92	276.75	269.15	260.85	253.37
9	333.70	327.42	320.31	313.73	306.59	299.37	292.23	284.24	277.06	269.46	261.15	253.66
10	334.06	327.77	320.66	314.07	306.93	299.70	292.55	284.56	277.37	269.76	261.45	253.96
11	334.42	328.12	321.01	314.41	307.26	300.03	292.88	284.88	277.69	270.07	261.74	254.25
12	334.78	328.48	321.36	314.75	307.60	300.36	293.20	285.19	278.00	270.37	262.04	254.54
13	335.14	328.83	321.70	315.09	307.93	300.69	293.53	285.51	278.31	270.68	262.34	254.83
14	335.49	329.18	322.05	315.44	308.27	301.02	293.85	285.83	278.62	270.99	262.64	255.13
15	335.85	329.54	322.40	315.78	308.61	301.35	294.17	286.15	278.93	271.29	262.94	255.42
16	336.21	329.89	322.74	316.12	308.94	301.68	294.50	286.46	279.24	271.60	263.24	255.71
17	336.57	330.24	323.09	316.46	309.28	302.01	294.82	286.78	279.55	271.90	263.53	256.00
18	336.93	330.60	323.44	316.80	309.61	302.34	295.15	287.10	279.87	272.21	263.83	256.29
19	337.29	330.95	323.79	317.14	309.95	302.67	295.47	287.42	280.18	272.51	264.13	256.59
20	337.64	331.30	324.13	317.49	310.29	303.00	295.79	287.73	280.49	272.82	264.43	256.88
21	338.00	331.66	324.48	317.83	310.62	303.33	296.12	288.05	280.80	273.12	264.73	257.17
22	338.36	332.01	324.83	318.17	310.96	303.66	296.44	288.37	281.11	273.43	265.03	257.46
23	338.72	332.36	325.18	318.51	311.29	303.99	296.77	288.69	281.42	273.73	265.32	257.76
24	339.08	332.72	325.52	318.85	311.63	304.32	297.09	289.00	281.74	274.04	265.62	258.05
25	339.44	333.07	325.87	319.20	311.97	304.65	297.41	289.32	282.05	274.34	265.92	258.34
26	339.80	333.42	326.22	319.54	312.30	304.98	297.74	289.64	282.36	274.65	266.22	258.63
27	340.15	333.77	326.57	319.88	312.64	305.31	298.06	289.96	282.67	274.95	266.52	258.92
28	340.51	334.13	326.91	320.22	312.97	305.64	298.39	290.27	282.98	275.26	266.82	259.22
29	340.87	334.48	327.26	320.56	313.31	305.97	298.71	290.59	283.29	275.56	267.12	259.51
30	341.23	334.83	327.61	320.91	313.65	306.30	299.04	290.91	283.60	275.87	267.41	259.80
31	341.59	335.19	327.95	321.25	313.98	306.63	299.36	291.23	283.92	276.18	267.71	260.09

TABLA N° 3

Continuación :

**PORCENTAJE DE INTERES PENAL A APLICARSE DURANTE EL MES DE ENERO DE 2016 A DEUDAS CORRESPONDIENTES  
A REMUNERACIONES DEVENGADAS EN LOS MESES QUE SE INDICAN DEL AÑO 2012**

FECHA DE PAGO	2012											
	ENE.	FEB.	MAR.	ABR.	MAY.	JUN.	JUL.	AGO.	SEP.	OCT.	NOV.	DIC.
1	243.30	235.20	227.49	219.44	210.90	203.18	195.07	187.19	179.66	171.44	164.55	157.08
2	243.59	235.48	227.76	219.70	211.16	203.43	195.32	187.43	179.89	171.67	164.77	157.30
3	243.88	235.76	228.04	219.97	211.42	203.69	195.57	187.67	180.12	171.89	164.99	157.51
4	244.16	236.04	228.31	220.23	211.68	203.94	195.81	187.91	180.36	172.12	165.21	157.72
5	244.45	236.31	228.58	220.50	211.94	204.19	196.06	188.15	180.59	172.34	165.43	157.94
6	244.73	236.59	228.85	220.76	212.19	204.44	196.30	188.39	180.82	172.57	165.65	158.15
7	245.02	236.87	229.13	221.03	212.45	204.69	196.55	188.62	181.06	172.79	165.87	158.36
8	245.30	237.15	229.40	221.29	212.71	204.95	196.79	188.86	181.29	173.02	166.09	158.58
9	245.59	237.43	229.67	221.56	212.97	205.20	197.04	189.10	181.52	173.25	166.31	158.79
10	245.87	237.71	229.94	221.83	213.23	205.45	197.28	189.34	181.75	173.47	166.53	159.01
11	246.16	237.99	230.22	222.09	213.49	205.70	197.53	189.58	181.99	173.70	166.75	159.22
12	246.45	238.27	230.49	222.36	213.75	205.96	197.77	189.82	182.22	173.92	166.97	159.43
13	246.73	238.55	230.76	222.62	214.00	206.21	198.02	190.06	182.45	174.15	167.19	159.65
14	247.02	238.82	231.03	222.89	214.26	206.46	198.27	190.30	182.68	174.37	167.41	159.86
15	247.30	239.10	231.31	223.15	214.52	206.71	198.51	190.54	182.92	174.60	167.63	160.08
16	247.59	239.38	231.58	223.42	214.78	206.96	198.76	190.77	183.15	174.83	167.85	160.29
17	247.87	239.66	231.85	223.69	215.04	207.22	199.00	191.01	183.38	175.05	168.08	160.50
18	248.16	239.94	232.12	223.95	215.30	207.47	199.25	191.25	183.61	175.28	168.30	160.72
19	248.44	240.22	232.40	224.22	215.56	207.72	199.49	191.49	183.85	175.50	168.52	160.93
20	248.73	240.50	232.67	224.48	215.81	207.97	199.74	191.73	184.08	175.73	168.74	161.14
21	249.02	240.78	232.94	224.75	216.07	208.22	199.98	191.97	184.31	175.96	168.96	161.36
22	249.30	241.05	233.21	225.01	216.33	208.48	200.23	192.21	184.54	176.18	169.18	161.57
23	249.59	241.33	233.49	225.28	216.59	208.73	200.47	192.45	184.78	176.41	169.40	161.79
24	249.87	241.61	233.76	225.55	216.85	208.98	200.72	192.69	185.01	176.63	169.62	162.00
25	250.16	241.89	234.03	225.81	217.11	209.23	200.97	192.92	185.24	176.86	169.84	162.21
26	250.44	242.17	234.30	226.08	217.37	209.49	201.21	193.16	185.48	177.08	170.06	162.43
27	250.73	242.45	234.58	226.34	217.63	209.74	201.46	193.40	185.71	177.31	170.28	162.64
28	251.01	242.73	234.85	226.61	217.88	209.99	201.70	193.64	185.94	177.54	170.50	162.85
29	251.30	243.01	235.12	226.87	218.14	210.24	201.95	193.88	186.17	177.76	170.72	163.07
30	251.59	243.29	235.39	227.14	218.40	210.49	202.19	194.12	186.41	177.99	170.94	163.28
31	251.87	243.56	235.66	227.41	218.66	210.75	202.44	194.36	186.64	178.21	171.16	163.50

TABLA N° 3

Continuación :

**PORCENTAJE DE INTERES PENAL A APLICARSE DURANTE EL MES DE ENERO DE 2016 A DEUDAS CORRESPONDIENTES  
A REMUNERACIONES DEVENGADAS EN LOS MESES QUE SE INDICAN DEL AÑO 2013**

FECHA DE PAGO	2013											
	ENE.	FEB.	MAR.	ABR.	MAY.	JUN.	JUL.	AGO.	SEP.	OCT.	NOV.	DIC.
1	149.48	143.05	136.42	129.99	123.55	117.45	110.89	105.34	99.83	94.19	89.21	84.09
2	149.69	143.25	136.62	130.19	123.74	117.63	111.07	105.51	100.00	94.35	89.37	84.24
3	149.90	143.45	136.81	130.38	123.92	117.81	111.24	105.68	100.16	94.51	89.53	84.39
4	150.11	143.65	137.01	130.57	124.11	117.99	111.42	105.85	100.33	94.67	89.69	84.54
5	150.31	143.86	137.21	130.76	124.29	118.17	111.60	106.02	100.50	94.83	89.84	84.70
6	150.52	144.06	137.40	130.95	124.48	118.35	111.77	106.19	100.66	94.99	90.00	84.85
7	150.73	144.26	137.60	131.14	124.67	118.53	111.95	106.37	100.83	95.16	90.16	85.00
8	150.94	144.46	137.80	131.33	124.85	118.72	112.12	106.54	100.99	95.32	90.31	85.16
9	151.14	144.67	137.99	131.53	125.04	118.90	112.30	106.71	101.16	95.48	90.47	85.31
10	151.35	144.87	138.19	131.72	125.22	119.08	112.47	106.88	101.33	95.64	90.63	85.46
11	151.56	145.07	138.39	131.91	125.41	119.26	112.65	107.05	101.49	95.80	90.79	85.62
12	151.77	145.27	138.58	132.10	125.59	119.44	112.82	107.22	101.66	95.96	90.94	85.77
13	151.97	145.47	138.78	132.29	125.78	119.62	113.00	107.39	101.83	96.13	91.10	85.92
14	152.18	145.68	138.98	132.48	125.97	119.80	113.17	107.56	101.99	96.29	91.26	86.08
15	152.39	145.88	139.17	132.67	126.15	119.98	113.35	107.73	102.16	96.45	91.42	86.23
16	152.60	146.08	139.37	132.86	126.34	120.16	113.52	107.90	102.32	96.61	91.57	86.38
17	152.80	146.28	139.57	133.06	126.52	120.34	113.70	108.07	102.49	96.77	91.73	86.54
18	153.01	146.48	139.76	133.25	126.71	120.52	113.88	108.24	102.66	96.93	91.89	86.69
19	153.22	146.69	139.96	133.44	126.90	120.71	114.05	108.41	102.82	97.09	92.05	86.84
20	153.43	146.89	140.16	133.63	127.08	120.89	114.23	108.59	102.99	97.26	92.20	86.99
21	153.63	147.09	140.35	133.82	127.27	121.07	114.40	108.76	103.16	97.42	92.36	87.15
22	153.84	147.29	140.55	134.01	127.45	121.25	114.58	108.93	103.32	97.58	92.52	87.30
23	154.05	147.50	140.75	134.20	127.64	121.43	114.75	109.10	103.49	97.74	92.68	87.45
24	154.26	147.70	140.94	134.40	127.83	121.61	114.93	109.27	103.65	97.90	92.83	87.61
25	154.46	147.90	141.14	134.59	128.01	121.79	115.10	109.44	103.82	98.06	92.99	87.76
26	154.67	148.10	141.34	134.78	128.20	121.97	115.28	109.61	103.99	98.23	93.15	87.91
27	154.88	148.30	141.53	134.97	128.38	122.15	115.45	109.78	104.15	98.39	93.31	88.07
28	155.09	148.51	141.73	135.16	128.57	122.33	115.63	109.95	104.32	98.55	93.46	88.22
29	155.29	148.71	141.93	135.35	128.76	122.51	115.81	110.12	104.49	98.71	93.62	88.37
30	155.50	148.91	142.12	135.54	128.94	122.69	115.98	110.29	104.65	98.87	93.78	88.53
31	155.71	149.11	142.32	135.73	129.13	122.88	116.16	110.46	104.82	99.03	93.93	88.68

TABLA N° 3

Continuación :

**PORCENTAJE DE INTERES PENAL A APLICARSE DURANTE EL MES DE ENERO DE 2016 A DEUDAS CORRESPONDIENTES  
A REMUNERACIONES DEVENGADAS EN LOS MESES QUE SE INDICAN DEL AÑO 2014**

FECHA DE PAGO	2014											
	ENE.	FEB.	MAR.	ABR.	MAY.	JUN.	JUL.	AGO.	SEP.	OCT.	NOV.	DIC.
1	79.12	74.85	70.30	65.74	61.69	57.62	53.41	49.53	45.73	41.91	38.34	34.51
2	79.27	74.99	70.44	65.88	61.83	57.75	53.54	49.65	45.85	42.03	38.46	34.63
3	79.42	75.14	70.59	66.01	61.96	57.88	53.67	49.77	45.97	42.15	38.57	34.74
4	79.57	75.29	70.73	66.15	62.10	58.01	53.79	49.90	46.09	42.27	38.69	34.85
5	79.72	75.43	70.87	66.29	62.23	58.14	53.92	50.02	46.21	42.39	38.80	34.96
6	79.87	75.58	71.01	66.43	62.37	58.27	54.05	50.15	46.34	42.50	38.92	35.07
7	80.02	75.72	71.15	66.57	62.50	58.40	54.18	50.27	46.46	42.62	39.03	35.19
8	80.17	75.87	71.29	66.70	62.64	58.53	54.30	50.40	46.58	42.74	39.15	35.30
9	80.31	76.01	71.43	66.84	62.77	58.67	54.43	50.52	46.70	42.86	39.26	35.41
10	80.46	76.16	71.58	66.98	62.91	58.80	54.56	50.65	46.82	42.98	39.38	35.52
11	80.61	76.30	71.72	67.12	63.04	58.93	54.69	50.77	46.94	43.09	39.49	35.63
12	80.76	76.45	71.86	67.25	63.17	59.06	54.81	50.89	47.06	43.21	39.61	35.75
13	80.91	76.59	72.00	67.39	63.31	59.19	54.94	51.02	47.18	43.33	39.72	35.86
14	81.06	76.74	72.14	67.53	63.44	59.32	55.07	51.14	47.30	43.45	39.84	35.97
15	81.21	76.89	72.28	67.67	63.58	59.45	55.20	51.27	47.43	43.57	39.95	36.08
16	81.36	77.03	72.43	67.81	63.71	59.58	55.32	51.39	47.55	43.68	40.07	36.19
17	81.51	77.18	72.57	67.94	63.85	59.71	55.45	51.52	47.67	43.80	40.18	36.30
18	81.66	77.32	72.71	68.08	63.98	59.85	55.58	51.64	47.79	43.92	40.30	36.42
19	81.80	77.47	72.85	68.22	64.12	59.98	55.71	51.76	47.91	44.04	40.41	36.53
20	81.95	77.61	72.99	68.36	64.25	60.11	55.83	51.89	48.03	44.16	40.53	36.64
21	82.10	77.76	73.13	68.50	64.38	60.24	55.96	52.01	48.15	44.27	40.64	36.75
22	82.25	77.90	73.28	68.63	64.52	60.37	56.09	52.14	48.27	44.39	40.76	36.86
23	82.40	78.05	73.42	68.77	64.65	60.50	56.22	52.26	48.40	44.51	40.87	36.98
24	82.55	78.19	73.56	68.91	64.79	60.63	56.34	52.39	48.52	44.63	40.99	37.09
25	82.70	78.34	73.70	69.05	64.92	60.76	56.47	52.51	48.64	44.75	41.10	37.20
26	82.85	78.49	73.84	69.18	65.06	60.89	56.60	52.64	48.76	44.87	41.22	37.31
27	83.00	78.63	73.98	69.32	65.19	61.03	56.73	52.76	48.88	44.98	41.33	37.42
28	83.15	78.78	74.13	69.46	65.33	61.16	56.86	52.88	49.00	45.10	41.45	37.54
29	83.29	78.92	74.27	69.60	65.46	61.29	56.98	53.01	49.12	45.22	41.56	37.65
30	83.44	79.07	74.41	69.74	65.60	61.42	57.11	53.13	49.24	45.34	41.68	37.76
31	83.59	79.21	74.55	69.87	65.73	61.55	57.24	53.26	49.37	45.46	41.80	37.87

TABLA N° 3

Continuación :

**PORCENTAJE DE INTERES PENAL A APLICARSE DURANTE EL MES DE ENERO DE 2016 A DEUDAS CORRESPONDIENTES  
A REMUNERACIONES DEVENGADAS EN LOS MESES QUE SE INDICAN DEL AÑO 2015**

FECHA DE PAGO	2015											
	ENE.	FEB.	MAR.	ABR.	MAY.	JUN.	JUL.	AGO.	SEP.	OCT.	NOV.	DIC.
1	31.18	28.01	24.60	21.35	18.30	15.37	12.49	9.71	6.83	4.39	1.87	
2	31.29	28.11	24.71	21.45	18.39	15.46	12.59	9.80	6.92	4.48	1.95	
3	31.40	28.22	24.81	21.55	18.49	15.56	12.68	9.89	7.01	4.56	2.03	
4	31.50	28.32	24.91	21.65	18.59	15.65	12.78	9.99	7.10	4.65	2.12	
5	31.61	28.43	25.02	21.76	18.69	15.75	12.87	10.08	7.19	4.74	2.20	
6	31.72	28.54	25.12	21.86	18.79	15.85	12.96	10.17	7.28	4.83	2.28	
7	31.83	28.64	25.23	21.96	18.89	15.94	13.06	10.26	7.37	4.91	2.37	
8	31.94	28.75	25.33	22.06	18.98	16.04	13.15	10.35	7.45	5.00	2.45	
9	32.05	28.86	25.43	22.16	19.08	16.13	13.24	10.44	7.54	5.09	2.53	
10	32.16	28.96	25.54	22.26	19.18	16.23	13.34	10.53	7.63	5.17	2.62	
11	32.27	29.07	25.64	22.36	19.28	16.33	13.43	10.62	7.72	5.26	2.70	
12	32.38	29.18	25.74	22.46	19.38	16.42	13.52	10.72	7.81	5.35	2.78	0.08
13	32.49	29.28	25.85	22.56	19.48	16.52	13.62	10.81	7.90	5.43	2.87	0.17
14	32.60	29.39	25.95	22.66	19.57	16.61	13.71	10.90	7.99	5.52	2.95	0.25
15	32.70	29.50	26.05	22.76	19.67	16.71	13.80	10.99	8.08	5.61	3.03	0.33
16	32.81	29.60	26.16	22.87	19.77	16.81	13.90	11.08	8.17	5.69	3.12	0.42
17	32.92	29.71	26.26	22.97	19.87	16.90	13.99	11.17	8.25	5.78	3.20	0.50
18	33.03	29.82	26.37	23.07	19.97	17.00	14.09	11.26	8.34	5.87	3.28	0.58
19	33.14	29.92	26.47	23.17	20.07	17.09	14.18	11.35	8.43	5.95	3.37	0.67
20	33.25	30.03	26.57	23.27	20.16	17.19	14.27	11.45	8.52	6.04	3.45	0.75
21	33.36	30.14	26.68	23.37	20.26	17.28	14.37	11.54	8.61	6.13	3.53	0.83
22	33.47	30.24	26.78	23.47	20.36	17.38	14.46	11.63	8.70	6.21	3.61	0.92
23	33.58	30.35	26.88	23.57	20.46	17.48	14.55	11.72	8.79	6.30	3.70	1.00
24	33.69	30.45	26.99	23.67	20.56	17.57	14.65	11.81	8.88	6.39	3.78	1.08
25	33.80	30.56	27.09	23.77	20.66	17.67	14.74	11.90	8.97	6.47	3.86	1.17
26	33.90	30.67	27.19	23.88	20.76	17.76	14.83	11.99	9.05	6.56	3.95	1.25
27	34.01	30.77	27.30	23.98	20.85	17.86	14.93	12.08	9.14	6.65	4.03	1.33
28	34.12	30.88	27.40	24.08	20.95	17.96	15.02	12.18	9.23	6.74	4.11	1.42
29	34.23	30.99	27.51	24.18	21.05	18.05	15.12	12.27	9.32	6.82	4.20	1.50
30	34.34	31.09	27.61	24.28	21.15	18.15	15.21	12.36	9.41	6.91	4.28	1.58
31	34.45	31.20	27.71	24.38	21.25	18.24	15.30	12.45	9.50	7.00	4.36	1.67

TABLA N° 4

PORCENTAJE DE REAJUSTES A APLICAR DURANTE EL MES DE ENERO DE 2016 A DEUDAS CORRESPONDIENTES A REMUNERACIONES DEVENGADAS EN LOS MESES QUE SE INDICA, CUALQUIERA QUE SEA EL DIA EN QUE SE EFECTUE EL PAGO.

MESES	% de REAJUSTE
- Anteriores a Abril de 1984	172,89
- Abril de 1984	170,64
- Mayo de 1984	164,70
- Junio a Septiembre de 1984	162,20
- Octubre de 1984	159,22
- Noviembre de 1984	148,42
- Diciembre de 1984 a Enero de 1986	135,50
- Febrero de 1986	133,51
- Marzo a Septiembre de 1986	129,36
- Octubre de 1986	128,20
- Noviembre de 1986	124,81
- Diciembre de 1986 a Enero de 1987	122,53
- Febrero de 1987	121,11
- Marzo a Abril de 1987	118,18
- Mayo de 1987	116,50
- Junio a Agosto de 1987	113,16
- Septiembre de 1987	111,89
- Octubre de 1987	110,15
- Noviembre de 1987	108,54
- Diciembre de 1987 a Marzo de 1988	105,20
- Abril de 1988	103,97
- Mayo de 1988 a Agosto de 1988	101,40
- Septiembre de 1988	100,88
- Octubre de 1988	99,17
- Noviembre de 1988	96,78
- Diciembre de 1988	93,80
- Enero de 1989	90,06
- Febrero a Abril de 1989	87,77
- Mayo de 1989	86,99
- Junio de 1989	85,83
- Julio de 1989	84,79
- Agosto a Octubre de 1989	82,61
- Noviembre de 1989	80,78
- Diciembre de 1989 a Enero de 1990	77,50
- Febrero de 1990	75,81
- Marzo y Abril de 1990	73,17

TABLA N° 4

Continuación:

PORCENTAJE DE REAJUSTE A APLICAR DURANTE EL MES DE ENERO DE 2016 A DEUDAS CORRESPONDIENTES A REMUNERACIONES DEVENGADAS EN LOS MESES QUE SE INDICA, CUALQUIERA QUE SEA EL DIA EN QUE SE EFECTUE EL PAGO.

MESES	% de REAJUSTE
- Mayo de 1990	72,05
- Junio a Septiembre de 1990	70,14
- Octubre de 1990	66,92
- Noviembre de 1990 a Marzo de 1991	62,21
- Abril de 1991	61,61
- Mayo de 1991	59,37
- Junio de 1991	56,20
- Julio a Octubre de 1991	53,62
- Noviembre de 1991	52,21
- Diciembre de 1991 a Abril de 1992	49,30
- Mayo de 1992	48,65
- Junio a Agosto de 1992	47,37
- Septiembre de 1992	46,49
- Octubre de 1992	44,18
- Noviembre de 1992 a Marzo de 1993	41,98
- Abril de 1993	41,72
- Mayo de 1993	40,46
- Junio de 1993	38,43
- Julio de 1993 a Agosto de 1993	37,17
- Septiembre de 1993	36,15
- Octubre de 1993	34,31
- Noviembre de 1993	33,22
- Diciembre de 1993 y Enero de 1994	30,95
- Febrero de 1994	30,51
- Marzo de 1994	29,60
- Abril de 1994	29,13
- Mayo de 1994	28,15
- Junio de 1994	27,51
- Julio y Agosto de 1994	26,34
- Septiembre de 1994	25,89
- Octubre de 1994 a Julio de 1995	24,96
- Agosto de 1995	24,54
- Septiembre de 1995	23,28

TABLA N° 4

## Continuación:

PORCENTAJE DE REAJUSTE A APLICAR DURANTE EL MES DE ENERO DE 2016 A DEUDAS CORRESPONDIENTES A REMUNERACIONES DEVENGADAS EN LOS MESES QUE SE INDICA, CUALQUIERA QUE SEA EL DIA EN QUE SE EFECTUE EL PAGO.

MESES	% de REAJUSTE
-Octubre de 1995 a Febrero de 1996	21,93
- Marzo de 1996	21,72
- Abril de 1996	21,01
- Mayo de 1996	20,01
- Junio a Octubre de 1996	19,21
- Noviembre de 1996	18,94
- Diciembre de 1996 a Febrero de 1997	18,36
- Marzo de 1997	18,03
- Abril a Julio de 1997	17,38
- Agosto de 1997	17,15
- Septiembre de 1997	16,53
- Octubre de 1997	15,85
- Noviembre de 1997	14,69
- Diciembre de 1997 a Abril de 1998	13,74
-Mayo de 1998	13,59
- Junio de 1998 a Marzo de 1999	13,30
- Abril de 1999	13,07
- Mayo de 1999	12,44
- Junio a Agosto de 1999	12,16
- Septiembre de 1999	12,08
- Octubre de 1999	11,85
- Noviembre de 1999 a febrero de 2000	11,69
- Marzo de 2000	11,48
- Abril de 2000	10,81
- Mayo de 2000 a Septiembre de 2002	10,26
- Octubre de 2002	9,34
- Noviembre de 2002	9,04
- Diciembre de 2002 a Febrero de 2003	8,40
- Marzo de 2003	8,11
- Abril de 2003	7,13
- Mayo de 2003 a Marzo de 2005	6,29
- Abril de 2005	6,07
- Mayo de 2005	5,31
- Junio a Septiembre de 2005	4,68
- Octubre de 2005	4,34
- Noviembre de 2005 a Febrero de 2006	3,65
- Marzo de 2006 a Septiembre de 2009	0,99
- Octubre de 2009	0,66