

Tabelas de retenção na fonte para o continente — 2020

**Tabela I - Trabalho dependente
Não casado**

Remuneração mensal Euros		Número de dependentes					
		0	1	2	3	4	5 ou mais
Até	659.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Até	686.00	0,1%	0.0%	0.0%	0.0%	0.0%	0.0%
Até	718.00	4,2%	0,8%	0.0%	0.0%	0.0%	0.0%
Até	739.00	7.3%	2.8%	0.2%	0.0%	0.0%	0.0%
Até	814.00	8.2%	4.6%	1.1%	0.0%	0.0%	0.0%
Até	922.00	10.4%	6.9%	3.6%	0.0%	0.0%	0.0%
Até	1,005.00	11.6%	8.2%	5.8%	1.5%	0.0%	0.0%
Até	1,065.00	12.4%	9.1%	6.7%	3.4%	0.0%	0.0%
Até	1,143.00	13.5%	11.0%	8.6%	5.2%	2.8%	0.3%
Até	1,225.00	14.5%	12.1%	9.6%	6.2%	3.7%	1.3%
Até	1,321.00	15.6%	13.2%	10.8%	7.2%	4.7%	2.3%
Até	1,424.00	16.6%	14.2%	11.7%	8.3%	6.7%	4.1%
Até	1,562.00	17.7%	15.2%	12.7%	10.3%	7.8%	5.1%
Até	1,711.00	19.1%	16.7%	15.2%	11.7%	9.2%	6.7%
Até	1,870.00	20.5%	18.7%	17.8%	14.9%	12.9%	12.0%
Até	1,977.00	21.5%	19.9%	18.7%	15.9%	14.9%	12.9%
Até	2,090.00	22.5%	20.8%	19.8%	16.8%	15.9%	13.9%
Até	2,218.00	23.5%	21.9%	20.9%	18.0%	16.9%	14.9%
Até	2,367.00	24.5%	22.9%	21.9%	19.0%	18.1%	15.9%
Até	2,535.00	25.5%	24.9%	22.9%	21.0%	19.0%	18.1%
Até	2,767.00	26.5%	25.8%	24.0%	22.0%	20.0%	19.0%
Até	3,104.00	27.8%	27.1%	25.2%	23.2%	21.2%	20.2%
Até	3,534.00	29.4%	29.1%	27.5%	25.9%	25.3%	23.7%
Até	4,118.00	30.5%	30.3%	28.5%	26.9%	26.3%	25.7%
Até	4,650.00	32.3%	31.8%	30.2%	28.4%	27.8%	27.2%
Até	5,194.00	33.3%	32.8%	32.2%	29.7%	28.8%	28.2%
Até	5,880.00	34.3%	33.8%	33.2%	30.6%	30.0%	29.2%
Até	6,727.00	36.3%	35.9%	35.1%	33.2%	32.8%	32.4%
Até	7,939.00	37.3%	36.9%	36.5%	35.2%	33.8%	33.4%
Até	9,560.00	39.3%	38.9%	38.5%	37.2%	36.8%	35.4%
Até	11,282.00	40.3%	39.9%	39.5%	38.6%	37.8%	36.4%
Até	18,854.00	41.3%	40.9%	40.5%	39.6%	39.2%	37,4%
Até	20,221.00	42.3%	41.9%	41.5%	40.6%	40.2%	38.4%
Até	22,749.00	43.1%	42.9%	42.5%	41.6%	41.2%	39.6%
Até	25,276.00	44.1%	43.9%	43.5%	42.6%	42.2%	40.8%
Superior a	25,276.00	45.1%	44.9%	44.5%	43.6%	43.2%	41.8%

Tabelas de retenção na fonte para o continente — 2020

**Tabela II - Trabalho dependente
Casado único titular**

Remuneração mensal Euros		Número de dependentes					
		0	1	2	3	4	5 ou mais
Até	659.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Até	686.00	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%
Até	708.00	2.4%	0.0%	0.0%	0.0%	0.0%	0.0%
Até	754.00	3.4%	0.0%	0.0%	0.0%	0.0%	0.0%
Até	794.00	4.8%	1.0%	0.0%	0.0%	0.0%	0.0%
Até	836.00	5.7%	1.9%	1.0%	0.0%	0.0%	0.0%
Até	886.00	6.6%	3.8%	1.3%	0.0%	0.0%	0.0%
Até	974.00	7.4%	4.7%	3.0%	0.0%	0.0%	0.0%
Até	1,081.00	8.3%	5.6%	3.8%	1.1%	0.0%	0.0%
Até	1,225.00	9.4%	7.0%	4.8%	2.1%	0.2%	0.0%
Até	1,404.00	10.9%	9.1%	7.2%	4.4%	2.7%	1.8%
Até	1,629.00	11.9%	10.2%	8.3%	6.4%	4.6%	2.8%
Até	1,733.00	13.4%	11.6%	10.8%	7.9%	6.0%	5.2%
Até	1,849.00	14.3%	12.7%	11.9%	9.2%	7.4%	6.6%
Até	1,998.00	15.3%	13.6%	12.8%	10.2%	9.4%	7.6%
Até	2,157.00	16.3%	14.6%	13.8%	11.1%	10.4%	8.7%
Até	2,347.00	17.3%	16.6%	14.9%	12.1%	11.3%	9.7%
Até	2,566.00	18.2%	17.6%	15.9%	14.1%	12.3%	11.6%
Até	2,934.00	19.3%	18.6%	16.9%	15.1%	13.4%	12.6%
Até	3,356.00	21.9%	21.8%	20.2%	18.8%	17.4%	17.0%
Até	3,611.00	22.9%	22.8%	21.4%	19.8%	19.4%	18.0%
Até	3,882.00	23.9%	23.8%	22.4%	21.0%	20.4%	19.0%
Até	4,210.00	24.9%	24.8%	23.4%	22.0%	21.6%	21.0%
Até	4,604.00	26.4%	25.8%	24.4%	23.0%	22.6%	22.2%
Até	5,076.00	27.4%	26.8%	26.4%	24.0%	23.6%	23.2%
Até	5,654.00	28.4%	27.8%	27.4%	25.0%	24.6%	24.2%
Até	6,381.00	29.4%	28.8%	28.4%	26.0%	25.6%	25.2%
Até	7,323.00	30.3%	30.2%	29.8%	27.6%	27.4%	27.2%
Até	8,441.00	31.3%	31.2%	31.0%	29.6%	28.4%	28.2%
Até	9,336.00	32.8%	32.7%	32.5%	31.3%	29.9%	29.7%
Até	10,448.00	33.8%	33.7%	33.5%	32.3%	32.1%	30.6%
Até	14,013.00	35.1%	35.1%	34.5%	33.3%	33.1%	31.9%
Até	20,118.00	37.1%	37.1%	36.9%	35.2%	35.6%	34.4%
Até	22,749.00	38.1%	38.1%	37.9%	37.2%	36.6%	35.4%
Até	25,276.00	39.1%	39.1%	38.9%	38.2%	38.0%	36.4%
Até	28,309.00	40.1%	40.1%	39.9%	39.2%	39.0%	37.8%
Superior a	28,309.00	41.1%	41.1%	40.9%	40.2%	40.0%	38.8%

Tabelas de retenção na fonte para o continente — 2020

**Tabela III - Trabalho dependente
Casado dois titulares**

Remuneração mensal Euros		Número de dependentes					
		0	1	2	3	4	5 ou mais
Até	659.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Até	686.00	0,1%	0.0%	0.0%	0.0%	0.0%	0.0%
Até	718.00	4,2%	1.3%	0.9%	0.4%	0.0%	0.0%
Até	739.00	7.3%	4.4%	2.6%	0.7%	0.0%	0.0%
Até	814.00	8.2%	5.3%	3.5%	2.6%	0.7%	0.0%
Até	922.00	10.4%	7.6%	6.7%	3.9%	3.2%	1.3%
Até	1,005.00	11.6%	8.9%	8.1%	5.3%	4.5%	3.2%
Até	1,065.00	12.4%	9.8%	8.9%	6.2%	4.9%	4.0%
Até	1,143.00	13.5%	11.7%	10.9%	8.2%	7.3%	5.5%
Até	1,225.00	14.5%	12.8%	11.8%	9.2%	8.3%	6.5%
Até	1,321.00	15.6%	14.8%	13.0%	11.0%	9.3%	8.4%
Até	1,424.00	16.6%	15.8%	14.0%	12.2%	10.3%	9.5%
Até	1,562.00	17.7%	16.9%	15.0%	13.2%	11.4%	10.5%
Até	1,711.00	19.1%	18.3%	16.6%	14.7%	13.8%	12.0%
Até	1,870.00	20.5%	19.9%	18.2%	16.5%	15.7%	13.9%
Até	1,977.00	21.5%	21.0%	19.1%	17.4%	16.6%	14.9%
Até	2,090.00	22.5%	22.0%	20.2%	18.3%	17.6%	16.8%
Até	2,218.00	23.5%	23.0%	21.3%	19.5%	18.5%	17.9%
Até	2,367.00	24.5%	24.1%	23.3%	20.5%	19.7%	18.8%
Até	2,535.00	25.5%	25.1%	24.3%	21.6%	20.8%	20.0%
Até	2,767.00	26.5%	26.0%	25.3%	22.6%	21.8%	21.0%
Até	3,104.00	27.8%	27.3%	26.5%	23.8%	23.0%	22.2%
Até	3,534.00	29.4%	29.3%	28.9%	26.5%	26.1%	25.7%
Até	4,118.00	30.5%	30.5%	29.9%	28.5%	27.1%	26.7%
Até	4,650.00	32.3%	32.0%	31.6%	29.9%	28.6%	28.2%
Até	5,194.00	33.3%	33.0%	32.6%	31.2%	30.5%	29.2%
Até	5,880.00	34.3%	34.0%	33.6%	32.2%	31.8%	30.1%
Até	6,727.00	36.3%	36.1%	35.5%	34.8%	34.6%	34.4%
Até	7,939.00	37.3%	37.1%	36.9%	35.8%	35.6%	35.4%
Até	9,560.00	39.3%	39.1%	38.9%	37.8%	37.6%	37.4%
Até	11,282.00	40.3%	40.1%	39.9%	39.2%	38.6%	38.4%
Até	18,854.00	41.3%	41.1%	40.9%	40.2%	40.0%	39.4%
Até	20,221.00	42.3%	42.1%	41.9%	41.2%	41.0%	40.4%
Até	22,749.00	43.1%	43.1%	42.9%	42.2%	42.0%	41.6%
Até	25,276.00	44.1%	44.1%	43.9%	43.2%	43.0%	42.8%
Superior a	25,276.00	45.1%	45.1%	44.9%	44.2%	44.0%	43.8%

Tabelas de retenção na fonte para o continente — 2020

**Tabela IV - Trabalho dependente
Não casado - Deficiente**

Remuneração mensal Euros		Número de dependentes					
		0	1	2	3	4	5 ou mais
Até	1,310.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Até	1,414.00	1.3%	0.0%	0.0%	0.0%	0.0%	0.0%
Até	1,455.00	4.2%	0.7%	0.0%	0.0%	0.0%	0.0%
Até	1,639.00	5.2%	2.7%	0.0%	0.0%	0.0%	0.0%
Até	1,956.00	6.7%	4.8%	3.8%	0.3%	0.0%	0.0%
Até	2,079.00	8.2%	6.3%	5.3%	2.3%	1.3%	0.0%
Até	2,213.00	10.1%	7.3%	6.3%	4.3%	2.3%	1.3%
Até	2,314.00	12.6%	9.7%	7.8%	5.8%	3.8%	2.8%
Até	2,479.00	14.6%	11.7%	9.8%	7.8%	5.9%	3.8%
Até	2,561.00	15.5%	13.7%	11.7%	9.8%	6.8%	5.9%
Até	2,663.00	16.6%	14.7%	12.7%	10.8%	8.8%	7.8%
Até	2,929.00	17.6%	15.7%	13.7%	11.8%	10.8%	9.8%
Até	3,247.00	18.7%	17.2%	15.6%	14.1%	13.5%	12.9%
Até	3,585.00	19.9%	18.4%	16.8%	15.2%	14.6%	14.0%
Até	3,718.00	20.9%	19.6%	18.8%	16.2%	15.6%	15.0%
Até	3,933.00	21.9%	20.6%	20.0%	17.2%	16.6%	16.0%
Até	4,353.00	23.9%	22.6%	22.0%	19.4%	18.6%	18.0%
Até	4,620.00	24.9%	23.6%	23.0%	20.4%	19.8%	19.0%
Até	4,916.00	25.9%	24.6%	24.0%	21.4%	20.8%	20.2%
Até	5,204.00	26.9%	25.6%	25.0%	22.4%	21.8%	21.2%
Até	5,634.00	27.9%	26.6%	26.0%	24.4%	22.8%	22.2%
Até	6,064.00	29.4%	28.1%	27.5%	25.9%	24.3%	23.7%
Até	6,768.00	30.3%	29.3%	28.9%	27.5%	26.1%	25.7%
Até	7,236.00	31.3%	30.4%	29.9%	28.5%	27.1%	26.7%
Até	7,817.00	32.3%	31.4%	31.0%	29.5%	29.1%	27.7%
Até	8,500.00	33.3%	32.4%	32.0%	30.6%	29.6%	28.7%
Até	9,284.00	34.3%	33.4%	33.0%	31.6%	30.2%	29.7%
Até	10,018.00	35.8%	34.9%	34.5%	33.1%	32.7%	31.3%
Até	12,535.00	36.8%	35.9%	35.5%	34.1%	33.7%	32.3%
Superior a	12,535.00	37.8%	36.9%	36.5%	35.1%	34.7%	33.3%

Tabelas de retenção na fonte para o continente — 2020

**Tabela V - Trabalho dependente
Casado único titular - Deficiente**

Remuneração mensal Euros		Número de dependentes					
		0	1	2	3	4	5 ou mais
Até	1,650.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Até	1,753.00	0.6%	0.0%	0.0%	0.0%	0.0%	0.0%
Até	1,905.00	3.8%	1.1%	0.3%	0.0%	0.0%	0.0%
Até	1,972.00	4.8%	3.1%	2.3%	0.5%	0.0%	0.0%
Até	2,342.00	5.8%	5.1%	3.3%	1.5%	0.0%	0.0%
Até	2,520.00	6.7%	6.1%	4.3%	2.5%	0.7%	0.0%
Até	2,767.00	8.7%	8.0%	6.3%	4.5%	3.7%	1.9%
Até	2,971.00	9.7%	9.0%	7.3%	5.5%	4.7%	2.9%
Até	3,186.00	11.2%	10.5%	8.8%	7.0%	6.2%	4.4%
Até	3,356.00	12.4%	12.1%	10.7%	9.3%	8.9%	8.5%
Até	3,513.00	13.9%	13.8%	12.2%	10.8%	10.4%	10.0%
Até	3,616.00	14.9%	14.8%	14.4%	11.8%	11.4%	11.0%
Até	3,826.00	15.9%	15.8%	15.4%	13.0%	12.4%	12.0%
Até	3,933.00	16.9%	16.8%	16.4%	14.0%	13.6%	13.0%
Até	4,251.00	17.9%	17.8%	17.4%	15.0%	14.6%	14.2%
Até	4,456.00	18.9%	18.8%	18.4%	16.0%	15.6%	15.2%
Até	4,891.00	19.9%	19.8%	19.4%	17.0%	16.6%	16.2%
Até	5,316.00	20.9%	20.8%	20.4%	18.0%	17.6%	17.2%
Até	5,526.00	21.9%	21.8%	21.4%	20.0%	18.6%	18.2%
Até	5,961.00	22.9%	22.8%	22.4%	21.0%	19.6%	19.2%
Até	6,274.00	23.9%	23.8%	23.4%	22.0%	20.6%	20.2%
Até	6,858.00	25.2%	25.2%	25.0%	23.6%	22.4%	22.2%
Até	7,385.00	26.2%	26.2%	26.0%	24.8%	24.4%	23.2%
Até	8,224.00	27.2%	27.2%	27.0%	25.8%	25.6%	24.2%
Até	9,178.00	28.2%	28.2%	28.0%	26.8%	26.6%	25.4%
Até	10,232.00	29.7%	29.7%	29.5%	28.3%	28.1%	26.9%
Até	11,287.00	30.6%	30.6%	30.4%	29.3%	29.1%	27.9%
Até	13,008.00	32.1%	32.1%	31.9%	30.7%	30.5%	29.4%
Superior a	13,008.00	33.1%	33.1%	32.9%	31.7%	31.5%	30.3%

Tabelas de retenção na fonte para o continente — 2020

**Tabela VI - Trabalho dependente
Casado dois titulares - Deficiente**

Remuneração mensal Euros		Número de dependentes					
		0	1	2	3	4	5 ou mais
Até	1,310.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Até	1,414.00	1.3%	0.0%	0.0%	0.0%	0.0%	0.0%
Até	1,455.00	3.7%	2.9%	0.0%	0.0%	0.0%	0.0%
Até	1,639.00	4.7%	3.9%	2.0%	0.0%	0.0%	0.0%
Até	1,956.00	6.7%	5.9%	4.2%	2.4%	1.6%	0.0%
Até	2,079.00	8.2%	7.5%	5.6%	3.9%	3.1%	2.3%
Até	2,213.00	10.1%	8.5%	7.7%	5.8%	4.1%	3.3%
Até	2,314.00	12.6%	10.9%	9.2%	7.4%	6.5%	5.7%
Até	2,479.00	14.6%	12.9%	11.1%	9.4%	7.6%	6.7%
Até	2,561.00	15.5%	13.9%	13.1%	11.3%	9.6%	8.8%
Até	2,663.00	16.6%	14.9%	14.1%	12.3%	10.6%	9.8%
Até	2,929.00	17.6%	15.9%	15.1%	13.4%	11.6%	10.8%
Até	3,247.00	18.7%	17.4%	17.0%	15.6%	14.3%	13.9%
Até	3,585.00	19.9%	18.6%	18.2%	16.8%	15.4%	15.0%
Até	3,718.00	20.9%	19.8%	19.2%	17.8%	17.4%	16.0%
Até	3,933.00	21.9%	20.8%	20.4%	18.8%	18.4%	17.0%
Até	4,353.00	23.4%	22.3%	21.9%	20.5%	19.9%	18.5%
Até	4,620.00	24.4%	23.3%	22.9%	21.5%	21.1%	20.5%
Até	4,916.00	25.4%	24.3%	23.9%	22.5%	22.1%	21.7%
Até	5,204.00	26.4%	25.3%	24.9%	23.5%	23.1%	22.7%
Até	5,634.00	27.4%	26.3%	25.9%	24.5%	24.1%	23.7%
Até	6,064.00	28.9%	27.8%	27.4%	26.0%	25.6%	25.2%
Até	6,768.00	30.3%	29.5%	29.3%	28.1%	27.9%	27.7%
Até	7,236.00	31.3%	30.6%	30.2%	29.1%	28.9%	28.7%
Até	7,817.00	32.3%	31.6%	31.4%	30.0%	29.9%	29.7%
Até	8,500.00	33.3%	32.6%	32.4%	31.2%	30.8%	30.6%
Até	9,284.00	34.3%	33.6%	33.4%	32.2%	32.0%	31.6%
Até	10,018.00	35.8%	35.1%	34.9%	33.7%	33.5%	33.3%
Até	12,535.00	36.8%	36.1%	35.9%	34.7%	34.5%	34.3%
Superior a	12,535.00	37.8%	37.1%	36.9%	35.7%	35.5%	35.3%

Tabelas de retenção na fonte para o continente — 2020

Tabela VII - Pensões

Remuneração mensal		Casado dois titulares	Casado único titular
Euros		Não casado	
Até	659.00	0.0%	0.0%
Até	686.00	0.1%	0.0%
Até	705.00	2.6%	0.0%
Até	765.00	4.3%	0.9%
Até	840.00	5.8%	2.8%
Até	915.00	8.1%	5.2%
Até	979.00	9.0%	5.2%
Até	1,052.00	9.8%	5.6%
Até	1,080.00	10.7%	6.0%
Até	1,161.00	11.8%	8.5%
Até	1,230.00	12.8%	8.5%
Até	1,328.00	13.8%	9.5%
Até	1,429.00	14.9%	10.5%
Até	1,557.00	15.9%	11.5%
Até	1,687.00	16.9%	13.0%
Até	1,766.00	17.5%	14.0%
Até	1,864.00	17.9%	14.5%
Até	1,963.00	19.9%	15.5%
Até	2,082.00	20.8%	16.4%
Até	2,212.00	22.3%	17.5%
Até	2,359.00	23.3%	17.5%
Até	2,489.00	23.9%	18.5%
Até	2,566.00	25.4%	18.5%
Até	2,705.00	26.4%	19.5%
Até	2,870.00	27.4%	21.0%
Até	3,062.00	28.6%	22.7%
Até	3,210.00	30.3%	23.9%
Até	3,412.00	31.3%	24.9%
Até	3,641.00	32.3%	26.9%
Até	3,901.00	32.8%	27.4%
Até	4,170.00	33.3%	27.4%
Até	4,419.00	33.8%	27.4%
Até	4,667.00	34.8%	28.4%
Até	4,954.00	36.3%	29.9%
Até	5,367.00	37.3%	30.8%
Até	7,247.00	38.3%	31.8%
Até	7,568.00	39.3%	32.8%
Até	8,704.00	39.3%	33.8%
Superior a	8,704.00	39.8%	34.3%

Tabelas de retenção na fonte para o continente — 2020

Tabela VIII - Rendimentos de pensões
Titulares deficientes

Remuneração mensal Euros		Casado dois titulares Não casado	Casado único titular
Até	1,414.00	0.0%	0.0%
Até	1,610.00	1.8%	0.0%
Até	1,648.00	3.8%	0.0%
Até	1,845.00	5.7%	3.8%
Até	1,913.00	6.7%	4.3%
Até	2,012.00	8.2%	5.3%
Até	2,111.00	9.6%	5.7%
Até	2,257.00	11.1%	5.7%
Até	2,357.00	12.1%	6.2%
Até	2,453.00	13.1%	6.7%
Até	2,492.00	14.6%	6.7%
Até	2,683.00	15.6%	8.7%
Até	2,780.00	16.6%	11.7%
Até	2,875.00	17.6%	12.7%
Até	2,972.00	18.1%	12.7%
Até	3,067.00	19.1%	13.7%
Até	3,163.00	19.6%	14.2%
Até	3,258.00	20.3%	15.3%
Até	3,450.00	21.4%	16.9%
Até	3,641.00	21.9%	17.4%
Até	3,833.00	22.9%	18.4%
Até	4,026.00	22.9%	18.4%
Superior a	4,026.00	24.4%	19.9%

Tabelas de retenção na fonte para o continente — 2020

Tabela IX - Rendimentos de pensões
Titulares deficientes das Forças Armadas

Remuneração mensal Euros		Casado dois titulares Não casado	Casado único titular
Até	1,413.00	0.0%	0.0%
Até	1,610.00	1.3%	0.0%
Até	1,648.00	3.8%	0.0%
Até	1,845.00	5.7%	3.3%
Até	1,913.00	6.7%	4.3%
Até	2,011.00	8.2%	4.3%
Até	2,110.00	9.2%	5.7%
Até	2,257.00	10.6%	5.7%
Até	2,356.00	11.6%	6.2%
Até	2,452.00	12.6%	6.7%
Até	2,491.00	14.1%	6.7%
Até	2,682.00	15.1%	8.7%
Até	2,779.00	16.1%	11.2%
Até	2,875.00	17.1%	12.2%
Até	2,972.00	17.6%	12.2%
Até	3,066.00	18.6%	13.2%
Até	3,162.00	19.1%	13.7%
Até	3,258.00	19.8%	14.8%
Até	3,449.00	20.9%	16.4%
Até	3,641.00	21.4%	16.9%
Até	3,832.00	22.4%	17.9%
Até	4,025.00	22.9%	18.4%
Superior a	4,025.00	23.9%	19.4%