

**TABELAS DE RETENÇÃO NA FONTE PARA O CONTINENTE - 2008**

**TABELA I - TRABALHO DEPENDENTE  
NÃO CASADO**

Remuneração Mensal Euros		Número de dependentes					
		0	1	2	3	4	5 ou mais
Até	540.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Até	570.00	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Até	610.00	2.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Até	650.00	3.0%	1.0%	0.0%	0.0%	0.0%	0.0%
Até	690.00	4.0%	2.0%	1.0%	0.0%	0.0%	0.0%
Até	770.00	5.0%	4.0%	2.0%	1.0%	0.0%	0.0%
Até	870.00	6.0%	5.0%	3.0%	2.0%	1.0%	0.0%
Até	950.00	7.0%	6.0%	5.0%	3.0%	2.0%	1.0%
Até	1,010.00	8.0%	7.0%	6.0%	5.0%	3.0%	2.0%
Até	1,080.00	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%
Até	1,160.00	10.0%	9.0%	8.0%	7.0%	6.0%	5.0%
Até	1,250.00	11.0%	10.0%	9.0%	8.0%	7.0%	6.0%
Até	1,350.00	12.0%	11.0%	10.0%	9.0%	9.0%	8.0%
Até	1,480.00	13.0%	12.0%	11.0%	11.0%	10.0%	9.0%
Até	1,620.00	14.0%	13.0%	13.0%	12.0%	11.0%	10.0%
Até	1,770.00	15.0%	14.0%	14.0%	13.0%	12.0%	12.0%
Até	1,870.00	16.0%	15.0%	15.0%	14.0%	14.0%	13.0%
Até	1,980.00	17.0%	16.0%	16.0%	15.0%	15.0%	14.0%
Até	2,100.00	18.0%	17.0%	17.0%	16.0%	16.0%	15.0%
Até	2,240.00	19.0%	18.0%	18.0%	17.0%	17.0%	16.0%
Até	2,400.00	20.0%	20.0%	19.0%	19.0%	18.0%	18.0%
Até	2,620.00	21.0%	21.0%	20.0%	20.0%	19.0%	19.0%
Até	2,940.00	22.0%	22.0%	21.0%	21.0%	20.0%	20.0%
Até	3,350.00	23.0%	23.0%	22.0%	22.0%	22.0%	21.0%
Até	3,900.00	24.0%	24.0%	23.0%	23.0%	23.0%	23.0%
Até	4,410.00	25.0%	25.0%	24.0%	24.0%	24.0%	24.0%
Até	4,920.00	26.0%	26.0%	26.0%	25.0%	25.0%	25.0%
Até	5,570.00	27.0%	27.0%	27.0%	26.0%	26.0%	26.0%
Até	6,410.00	28.0%	28.0%	28.0%	27.0%	27.0%	27.0%
Até	7,560.00	29.0%	29.0%	29.0%	29.0%	28.0%	28.0%
Até	9,110.00	30.5%	30.5%	30.5%	30.5%	30.5%	29.5%
Até	10,750.00	31.5%	31.5%	31.5%	31.5%	31.5%	30.5%
Superior a	10,750.00	32.5%	32.5%	32.5%	32.5%	32.5%	31.5%

**TABELAS DE RETENÇÃO NA FONTE PARA O CONTINENTE - 2008**

**T A B E L A II - TRABALHO DEPENDENTE  
CASADO UNICO TITULAR**

Remuneração Mensal Euros	Número de dependentes					
	0	1	2	3	4	5 ou mais
Até 670.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Até 710.00	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Até 750.00	2.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Até 790.00	3.0%	1.0%	0.0%	0.0%	0.0%	0.0%
Até 840.00	4.0%	3.0%	1.0%	0.0%	0.0%	0.0%
Até 920.00	5.0%	4.0%	3.0%	1.0%	0.0%	0.0%
Até 1,020.00	6.0%	5.0%	4.0%	3.0%	1.0%	0.0%
Até 1,160.00	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%
Até 1,330.00	8.0%	7.0%	6.0%	5.0%	4.0%	4.0%
Até 1,540.00	9.0%	8.0%	7.0%	7.0%	6.0%	5.0%
Até 1,640.00	10.0%	9.0%	9.0%	8.0%	7.0%	7.0%
Até 1,750.00	11.0%	10.0%	10.0%	9.0%	8.0%	8.0%
Até 1,890.00	12.0%	11.0%	11.0%	10.0%	10.0%	9.0%
Até 2,040.00	13.0%	12.0%	12.0%	11.0%	11.0%	10.0%
Até 2,220.00	14.0%	14.0%	13.0%	12.0%	12.0%	11.0%
Até 2,430.00	15.0%	15.0%	14.0%	14.0%	13.0%	13.0%
Até 2,780.00	16.0%	16.0%	15.0%	15.0%	14.0%	14.0%
Até 3,180.00	17.0%	17.0%	16.0%	16.0%	15.0%	15.0%
Até 3,420.00	18.0%	18.0%	17.0%	17.0%	17.0%	16.0%
Até 3,680.00	19.0%	19.0%	18.0%	18.0%	18.0%	17.0%
Até 3,990.00	20.0%	20.0%	19.0%	19.0%	19.0%	19.0%
Até 4,360.00	21.0%	21.0%	20.0%	20.0%	20.0%	20.0%
Até 4,810.00	22.0%	22.0%	22.0%	21.0%	21.0%	21.0%
Até 5,360.00	23.0%	23.0%	23.0%	22.0%	22.0%	22.0%
Até 6,050.00	24.0%	24.0%	24.0%	23.0%	23.0%	23.0%
Até 6,940.00	25.0%	25.0%	25.0%	24.0%	24.0%	24.0%
Até 8,000.00	26.0%	26.0%	26.0%	26.0%	25.0%	25.0%
Até 8,850.00	27.0%	27.0%	27.0%	27.0%	26.0%	26.0%
Até 9,900.00	28.0%	28.0%	28.0%	28.0%	28.0%	27.0%
Até 13,350.00	29.0%	29.0%	29.0%	29.0%	29.0%	28.0%
Superior a 13,350.00	30.0%	30.0%	30.0%	30.0%	30.0%	29.0%

**TABELAS DE RETENÇÃO NA FONTE PARA O CONTINENTE - 2008**

**T A B E L A III - TRABALHO DEPENDENTE  
CASADO DOIS TITULARES**

Remuneração Mensal Euros	Número de dependentes						
	0	1	2	3	4	5 ou mais	
Até 540.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Até 570.00	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Até 610.00	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Até 650.00	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%
Até 690.00	4.0%	3.0%	2.0%	1.0%	1.0%	0.0%	0.0%
Até 770.00	5.0%	4.0%	3.0%	3.0%	2.0%	1.0%	1.0%
Até 870.00	6.0%	5.0%	5.0%	4.0%	3.0%	2.0%	2.0%
Até 950.00	7.0%	6.0%	6.0%	5.0%	4.0%	3.0%	3.0%
Até 1,010.00	8.0%	7.0%	7.0%	6.0%	5.0%	4.0%	4.0%
Até 1,080.00	9.0%	8.0%	8.0%	7.0%	6.0%	5.0%	5.0%
Até 1,160.00	10.0%	9.0%	9.0%	8.0%	7.0%	6.0%	6.0%
Até 1,250.00	11.0%	11.0%	10.0%	10.0%	9.0%	8.0%	7.0%
Até 1,350.00	12.0%	12.0%	11.0%	11.0%	10.0%	9.0%	8.0%
Até 1,480.00	13.0%	13.0%	12.0%	12.0%	11.0%	10.0%	9.0%
Até 1,620.00	14.0%	14.0%	13.0%	13.0%	12.0%	11.0%	10.0%
Até 1,770.00	15.0%	15.0%	14.0%	14.0%	13.0%	12.0%	11.0%
Até 1,870.00	16.0%	16.0%	15.0%	15.0%	14.0%	13.0%	12.0%
Até 1,980.00	17.0%	17.0%	16.0%	16.0%	15.0%	14.0%	13.0%
Até 2,100.00	18.0%	18.0%	17.0%	17.0%	16.0%	15.0%	14.0%
Até 2,240.00	19.0%	19.0%	19.0%	18.0%	17.0%	16.0%	15.0%
Até 2,400.00	20.0%	20.0%	20.0%	19.0%	18.0%	17.0%	16.0%
Até 2,620.00	21.0%	21.0%	21.0%	20.0%	19.0%	18.0%	17.0%
Até 2,940.00	22.0%	22.0%	22.0%	21.0%	20.0%	19.0%	18.0%
Até 3,350.00	23.0%	23.0%	23.0%	22.0%	21.0%	20.0%	19.0%
Até 3,900.00	24.0%	24.0%	24.0%	24.0%	23.0%	22.0%	21.0%
Até 4,410.00	25.0%	25.0%	25.0%	25.0%	24.0%	23.0%	22.0%
Até 4,920.00	26.0%	26.0%	26.0%	26.0%	26.0%	25.0%	24.0%
Até 5,570.00	27.0%	27.0%	27.0%	27.0%	27.0%	26.0%	25.0%
Até 6,410.00	28.0%	28.0%	28.0%	28.0%	28.0%	27.0%	26.0%
Até 7,560.00	29.0%	29.0%	29.0%	29.0%	29.0%	28.0%	27.0%
Até 9,110.00	30.5%	30.5%	30.5%	30.5%	30.5%	29.0%	28.0%
Até 10,750.00	31.5%	31.5%	31.5%	31.5%	31.5%	30.5%	29.0%
Superior a 10,750.00	32.5%	32.5%	32.5%	32.5%	32.5%	31.5%	30.5%

**TABELAS DE RETENÇÃO NA FONTE PARA O CONTINENTE - 2008**

**T A B E L A I V - TRABALHO DEPENDENTE  
NÃO CASADO - DEFICIENTE**

Remuneração Mensal Euros		Número de dependentes					
		0	1	2	3	4	5 ou mais
Até	1,380.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Até	1,560.00	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Até	1,860.00	2.0%	1.0%	1.0%	0.0%	0.0%	0.0%
Até	1,970.00	3.0%	2.0%	2.0%	1.0%	1.0%	0.0%
Até	2,100.00	5.0%	3.0%	3.0%	3.0%	2.0%	2.0%
Até	2,200.00	7.0%	5.0%	4.0%	4.0%	3.0%	3.0%
Até	2,350.00	9.0%	7.0%	6.0%	6.0%	5.0%	4.0%
Até	2,430.00	10.0%	9.0%	8.0%	8.0%	6.0%	6.0%
Até	2,530.00	11.0%	10.0%	9.0%	9.0%	8.0%	8.0%
Até	2,780.00	12.0%	11.0%	10.0%	10.0%	10.0%	10.0%
Até	3,080.00	13.0%	12.0%	11.0%	11.0%	11.0%	11.0%
Até	3,400.00	14.0%	13.0%	12.0%	12.0%	12.0%	12.0%
Até	3,530.00	15.0%	14.0%	14.0%	13.0%	13.0%	13.0%
Até	3,730.00	16.0%	15.0%	15.0%	14.0%	14.0%	14.0%
Até	4,130.00	17.0%	16.0%	16.0%	15.0%	15.0%	15.0%
Até	4,380.00	18.0%	17.0%	17.0%	16.0%	16.0%	16.0%
Até	4,660.00	19.0%	18.0%	18.0%	17.0%	17.0%	17.0%
Até	4,940.00	20.0%	19.0%	19.0%	18.0%	18.0%	18.0%
Até	5,340.00	21.0%	20.0%	20.0%	20.0%	19.0%	19.0%
Até	5,750.00	22.0%	21.0%	21.0%	21.0%	20.0%	20.0%
Até	6,450.00	23.0%	22.0%	22.0%	22.0%	21.0%	21.0%
Até	6,900.00	24.0%	23.0%	23.0%	23.0%	22.0%	22.0%
Até	7,450.00	25.0%	24.0%	24.0%	24.0%	24.0%	23.0%
Até	8,100.00	26.0%	25.0%	25.0%	25.0%	25.0%	24.0%
Até	8,850.00	27.0%	26.0%	26.0%	26.0%	25.0%	25.0%
Até	9,550.00	28.0%	27.0%	27.0%	27.0%	27.0%	26.0%
Superior a	9,550.00	29.0%	28.0%	28.0%	28.0%	28.0%	27.0%

**TABELAS DE RETENÇÃO NA FONTE PARA O CONTINENTE - 2008**

**T A B E L A V - TRABALHO DEPENDENTE  
CASADO UNICO TITULAR - DEFICIENTE**

Remuneração Mensal Euros		Número de dependentes					
		0	1	2	3	4	5 ou mais
Até	1,690.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Até	1,870.00	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Até	2,220.00	2.0%	2.0%	1.0%	1.0%	0.0%	0.0%
Até	2,390.00	3.0%	3.0%	2.0%	2.0%	1.0%	1.0%
Até	2,620.00	5.0%	5.0%	4.0%	4.0%	4.0%	3.0%
Até	2,820.00	6.0%	6.0%	5.0%	5.0%	5.0%	4.0%
Até	3,020.00	7.0%	7.0%	6.0%	6.0%	6.0%	5.0%
Até	3,180.00	8.0%	8.0%	7.0%	7.0%	7.0%	7.0%
Até	3,330.00	9.0%	9.0%	8.0%	8.0%	8.0%	8.0%
Até	3,430.00	10.0%	10.0%	10.0%	9.0%	9.0%	9.0%
Até	3,630.00	11.0%	11.0%	11.0%	10.0%	10.0%	10.0%
Até	3,730.00	12.0%	12.0%	12.0%	11.0%	11.0%	11.0%
Até	4,030.00	13.0%	13.0%	13.0%	12.0%	12.0%	12.0%
Até	4,230.00	14.0%	14.0%	14.0%	13.0%	13.0%	13.0%
Até	4,640.00	15.0%	15.0%	15.0%	14.0%	14.0%	14.0%
Até	5,040.00	16.0%	16.0%	16.0%	15.0%	15.0%	15.0%
Até	5,240.00	17.0%	17.0%	17.0%	17.0%	16.0%	16.0%
Até	5,650.00	18.0%	18.0%	18.0%	18.0%	17.0%	17.0%
Até	5,950.00	19.0%	19.0%	19.0%	19.0%	18.0%	18.0%
Até	6,500.00	20.0%	20.0%	20.0%	20.0%	19.0%	19.0%
Até	7,000.00	21.0%	21.0%	21.0%	21.0%	21.0%	20.0%
Até	7,800.00	22.0%	22.0%	22.0%	22.0%	22.0%	21.0%
Até	8,700.00	23.0%	23.0%	23.0%	23.0%	23.0%	22.0%
Até	9,700.00	24.0%	24.0%	24.0%	24.0%	24.0%	23.0%
Até	10,700.00	25.0%	25.0%	25.0%	25.0%	25.0%	24.0%
Superior a	10,700.00	26.0%	26.0%	26.0%	26.0%	26.0%	25.0%

**TABELAS DE RETENÇÃO NA FONTE PARA O CONTINENTE - 2008**

**T A B E L A VI - TRABALHO DEPENDENTE  
CASADO DOIS TITULARES - DEFICIENTE**

Remuneração Mensal Euros		Número de dependentes					
		0	1	2	3	4	5 ou mais
Até	1,380.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Até	1,560.00	1.0%	1.0%	0.0%	0.0%	0.0%	0.0%
Até	1,860.00	2.0%	2.0%	1.0%	1.0%	1.0%	0.0%
Até	1,970.00	3.0%	3.0%	2.0%	2.0%	2.0%	2.0%
Até	2,100.00	5.0%	4.0%	4.0%	4.0%	3.0%	3.0%
Até	2,200.00	7.0%	6.0%	5.0%	5.0%	5.0%	5.0%
Até	2,350.00	9.0%	8.0%	7.0%	7.0%	6.0%	6.0%
Até	2,430.00	10.0%	9.0%	9.0%	9.0%	8.0%	8.0%
Até	2,530.00	11.0%	10.0%	10.0%	10.0%	9.0%	9.0%
Até	2,780.00	12.0%	11.0%	11.0%	11.0%	10.0%	10.0%
Até	3,080.00	13.0%	12.0%	12.0%	12.0%	11.0%	11.0%
Até	3,400.00	14.0%	13.0%	13.0%	13.0%	12.0%	12.0%
Até	3,530.00	15.0%	14.0%	14.0%	14.0%	14.0%	13.0%
Até	3,730.00	16.0%	15.0%	15.0%	15.0%	15.0%	14.0%
Até	4,130.00	17.0%	16.0%	16.0%	16.0%	16.0%	15.0%
Até	4,380.00	18.0%	17.0%	17.0%	17.0%	17.0%	17.0%
Até	4,660.00	19.0%	18.0%	18.0%	18.0%	18.0%	18.0%
Até	4,940.00	20.0%	19.0%	19.0%	19.0%	19.0%	19.0%
Até	5,340.00	21.0%	20.0%	20.0%	20.0%	20.0%	20.0%
Até	5,750.00	22.0%	21.0%	21.0%	21.0%	21.0%	21.0%
Até	6,450.00	23.0%	22.0%	22.0%	22.0%	22.0%	22.0%
Até	6,900.00	24.0%	23.0%	23.0%	23.0%	23.0%	23.0%
Até	7,450.00	25.0%	24.0%	24.0%	24.0%	24.0%	24.0%
Até	8,100.00	26.0%	25.0%	25.0%	25.0%	25.0%	25.0%
Até	8,850.00	27.0%	26.0%	26.0%	26.0%	26.0%	26.0%
Até	9,550.00	28.0%	27.0%	27.0%	27.0%	27.0%	27.0%
Superior a	9,550.00	29.0%	28.0%	28.0%	28.0%	28.0%	28.0%

**TABELA DE RETENÇÃO NA FONTE PARA O CONTINENTE - 2008**

**T A B E L A VII - PENSÕES**

<b>Remuneração Mensal Euros</b>	<b>Casado dois titulares / Não casado</b>	<b>Casado único titular</b>
Até 670.00	0.0%	0.0%
Até 740.00	1.0%	0.0%
Até 820.00	2.0%	0.0%
Até 910.00	3.0%	1.0%
Até 980.00	4.0%	1.0%
Até 1,060.00	5.0%	2.0%
Até 1,090.00	6.0%	2.0%
Até 1,170.00	7.0%	3.0%
Até 1,240.00	8.0%	3.0%
Até 1,340.00	9.0%	4.0%
Até 1,440.00	10.0%	5.0%
Até 1,570.00	11.0%	6.0%
Até 1,700.00	11.5%	7.0%
Até 1,780.00	12.0%	8.0%
Até 1,880.00	13.0%	9.0%
Até 1,980.00	14.0%	9.0%
Até 2,100.00	15.0%	10.0%
Até 2,230.00	16.0%	11.0%
Até 2,380.00	17.0%	11.0%
Até 2,510.00	18.0%	12.0%
Até 2,650.00	19.0%	13.0%
Até 2,800.00	20.0%	14.0%
Até 2,970.00	21.0%	14.0%
Até 3,170.00	22.0%	16.0%
Até 3,350.00	23.0%	17.0%
Até 3,560.00	24.0%	18.0%
Até 3,800.00	25.0%	20.0%
Até 4,070.00	26.0%	21.0%
Até 4,350.00	27.0%	22.0%
Até 4,610.00	29.0%	23.0%
Até 4,870.00	30.0%	24.0%
Até 5,170.00	31.0%	25.0%
Até 5,600.00	32.0%	26.0%
Superior a 5,600.00	33.0%	27.0%

**TABELA DE RETENÇÃO NA FONTE PARA O CONTINENTE - 2008**

**T A B E L A VIII - RENDIMENTOS DE PENSÕES  
TITULARES DEFICIENTES**

<b>Remuneração Mensal Euros</b>	<b>Casado dois titulares / Não casado</b>	<b>Casado único titular</b>
Até 1,680.00	0.0%	0.0%
Até 1,880.00	1.0%	0.0%
Até 1,950.00	3.0%	0.0%
Até 2,050.00	4.0%	1.0%
Até 2,150.00	5.0%	2.0%
Até 2,300.00	6.0%	3.5%
Até 2,400.00	7.0%	4.5%
Até 2,500.00	8.0%	5.0%
Até 2,600.00	9.5%	5.5%
Até 2,800.00	10.5%	6.0%
Até 2,900.00	11.5%	7.0%
Até 3,000.00	12.5%	7.5%
Até 3,100.00	13.5%	8.0%
Até 3,200.00	14.5%	9.0%
Até 3,300.00	15.5%	10.0%
Até 3,400.00	16.5%	11.5%
Até 3,600.00	17.5%	13.0%
Até 3,800.00	18.5%	14.0%
Até 4,000.00	19.5%	15.0%
Superior a 4,000.00	20.5%	16.0%



**TABELA DE RETENÇÃO NA FONTE PARA O CONTINENTE - 2008**

**TABELA IX - RENDIMENTOS DE PENSÕES  
TITULARES DEFICIENTES DAS FORÇAS ARMADAS**

<b>Remuneração Mensal Euros</b>	<b>Casado dois titulares / Não casado</b>	<b>Casado único titular</b>
Até 1,680.00	0.0%	0.0%
Até 1,880.00	1.0%	0.0%
Até 1,950.00	2.5%	0.0%
Até 2,050.00	3.5%	1.0%
Até 2,150.00	4.5%	2.0%
Até 2,300.00	5.5%	3.0%
Até 2,400.00	6.5%	4.5%
Até 2,500.00	7.5%	5.0%
Até 2,600.00	9.0%	5.5%
Até 2,800.00	10.0%	6.0%
Até 2,900.00	11.0%	7.0%
Até 3,000.00	12.0%	7.5%
Até 3,100.00	13.0%	8.0%
Até 3,200.00	14.0%	9.0%
Até 3,300.00	15.0%	10.0%
Até 3,400.00	16.0%	11.5%
Até 3,600.00	17.0%	13.0%
Até 3,800.00	18.0%	14.0%
Até 4,200.00	19.0%	15.0%
Superior a 4,200.00	20.0%	16.0%