

Nombre: Aylene Josseth Marroquín Rosales

Grado: 2do básico

Sección: A

Curso: Contabilidad

Fecha / Date: 16-05-22

Actividad de bloque #2:

1. Ventas: Q 200,000
(-) Sueldos: Q 40,000
Compra de M: Q 25,000
Publicidad: Q 12,000
Alquileres: Q 5,000
Utilidad: 118,000
Tarifa: 25%
ISR: Q 5,900

2. a) Luis Carlos Montufar: Q 12,300

Ingresos anuales:

Sueldo $(12,300 \times 12) = 147,600$
Bonificación $(250 \times 12) = 3,000$ fijo
Bono 14 = 12,300
Aguinaldo = 12,300
Renta bruta = Q 175,200 (suma de todo)

Rentas Exentas:

Bono 14 = 12,300
Aguinaldo = 12,300
Renta neta = 175,200 - 24,600 = 150,600 (suma)

Gastos anuales:

Gastos personales = 48,000 (fijo) 8.0473
IGSS $(\text{Sueldo} \times 12 \text{ meses}) \times 4.83\% = 7,129.08$
Gastos anuales: 48,000 + 7,129.08 = 55,129.08

Renta imponible:

Renta imponible = Renta neta - gastos anuales
 $150,600 - 55,129.08 = 95,470.92$

$95,470.92 \times \text{Tarifa } (5\%) = 4,773.55$ + ISR Anual
 $4,773.55 \div 12 = 397.80$ 0.06
↳ ISR Mensual

b) Evelyn Leonora Fernández: Q 7,500

Ingresos anuales:

$$\text{Sueldo } (7,500 \times 12) = 90,000$$

$$\text{Bonificación } (250 \times 12) = 3,000$$

$$\text{Bono 14} = 7,500$$

$$\text{Aguinaldo} = 7,500$$

$$\text{Renta bruta} = \text{Q } 108,000$$

Rentas Exentas:

$$\text{Bono 14} = 7,500 \quad \left. \vphantom{\text{Bono 14}} \right\} 15,000$$

$$\text{Aguinaldo} = 7,500$$

$$\text{Renta neta} = 108,000 - 15,000 = 93,000$$

Gastos anuales:

$$\text{Gastos personales} = 48,000$$

$$\text{IGSS } (\text{Sueldo} \times 12) \times 4.83\% = 4,347$$

$$\text{Gastos anuales} = 48,000 + 4,347 = 52,347$$

Renta imponible:

$$\text{Renta imponible} = 93,000 - 52,347 = 40,653$$

$$40,653 \times 5\% = 2,032.65 \rightarrow \text{ISR Anual}$$

$$2,032.65 \div 12 = 169.39 \rightarrow \text{ISR Mensual}$$

c) Luis Ángel de León: Q 5,500

Ingresos anuales:

$$\text{Sueldo } (5,500 \times 12) = 66,000$$

$$\text{Bonificación } (250 \times 12) = 3,000$$

$$\text{Bono 14} = 5,500$$

$$\text{Aguinaldo} = 5,500$$

$$\text{Renta bruta} = \text{Q } 80,000$$

Rentas Exentas:

$$\text{Bono 14} = 5,500 \quad \left. \vphantom{\text{Bono 14}} \right\} 11,000$$

$$\text{Aguinaldo} = 5,500$$

$$\text{Renta neta} = 80,000 - 11,000 = 69,000$$

Gastos anuales:

$$\text{Gastos personales} = 48,000$$

$$\text{IGSS (Sueldo} \times 12) \times 4.83\% = 3,187.8$$

$$\text{Gastos anuales} = 48,000 + 3,187.8 = \underline{51,187.8}$$

Renta imponible:

$$\text{Renta imponible} = 69,000 - 51,187.8 = 17,812.2$$

$$17,812.2 \times 5\% = 890.61 \rightarrow \text{ISR Anual}$$

$$890.61 \div 12 = 74.22 \rightarrow \text{ISR Mensual}$$

d) **Gerson Alfredo Flores:** Q 6,700

Ingresos anuales:

$$\text{Sueldo (6,700} \times 12) = 80,400$$

$$\text{Bonificación (250} \times 12) = 3,000$$

$$\text{Bono 14} = 6,700$$

$$\text{Aguinaldo} = 6,700$$

$$\text{Renta bruta} = \text{Q } 96,800$$

Rentas Exentas:

$$\text{Bono 14} = 6,700 \left. \vphantom{\text{Bono 14}} \right\} 13,400$$

$$\text{Aguinaldo} = 6,700$$

$$\text{Renta neta} = 96,800 - 13,400 = \underline{83,400}$$

Gastos anuales:

$$\text{Gastos personales: } 48,000$$

$$\text{IGSS} = 3,883.32$$

$$\text{Gastos anuales} = 48,000 + 3,883.32 = \underline{51,883.32}$$

Renta imponible:

$$\text{Renta imponible: } 83,400 - 51,883.32 = \underline{31,516.68}$$

$$31,516.68 \times 5\% = 1,575.83 \rightarrow \text{ISR Anual}$$

$$1,575.83 \div 12 = 131.32 \rightarrow \text{ISR Mensual}$$

e) Mario Enrique Cárdenas: Q 6,300

Ingresos anuales:

$$\text{Sueldo } (6,300 \times 12) = 75,600$$

$$\text{Bonificación } (250 \times 12) = 3,000$$

$$\text{Bono 14} = 6,300$$

$$\text{Aguinaldo} = 6,300$$

$$\text{Renta bruta} = \text{Q } 91,200$$

Rentas Exentas:

$$\text{Bono 14} = 6,300 \quad \left. \vphantom{\text{Bono 14}} \right\} 12,600$$

$$\text{Aguinaldo} = 6,300$$

$$\text{Renta neta} = 91,200 - 12,600 = \underline{78,600}$$

Gastos anuales:

$$\text{Gastos personales} = 48,000$$

$$\text{IGSS} = 3,651.48$$

$$\text{Gastos anuales} = 48,000 + 3,651.48 = \underline{51,651.48}$$

Renta imponible:

$$\text{Renta imponible} = 78,600 - 51,651.48 = \underline{26,948.52}$$

$$26,948.52 \times 5\% = 1,347.43 \rightarrow \text{ISR Anual}$$

$$1,347.43 \div 12 = 112.29 \rightarrow \text{ISR Mensual}$$