

Ejercicios de Contabilidad

Ejercicio 1.

Régimen de Rentas de trabajo		26/05/22
Ventas:	20,000	
Sueldos:	40,000	
Compra de M.:	2,500	
Publicidad:	7,200	
Alquileres:	5,000	
Utilidades:	71,800	
Tarifa	25%	
ISR	5,900	

Ejercicio 2

1)

ISR 5,900

1) Luis Carlos Montufar Q. 12,300 (Mensual)

Ingresos Anuales.

Salario $(12,300 \times 12) = 147,600$

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

Bono 14 = 12,300

Aguinaldo = 12,300

Renta Bruta = 175,200

Rentas (Exten) Exentas

$$\text{Bono 74} = 72,300$$

$$\text{Aguinaldo} = 72,300$$

$$- 24,600$$

$$\text{Renta Meta} = 150,600$$

Gastos Anuales

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

$$\text{IGSS} = (72,300 * 12) * 4.83\% = 7,129.08$$

$$\begin{array}{r} \text{Gastos Anuales} = 7,129.08 \\ + 48,000 \\ \hline 55,129.08 \end{array}$$

Renta Imponible

$$RI = RN - GA$$

$$RI = 150,600 - 55,129.08$$

$$RI = 95,470.92$$

$$\text{ISR} \rightarrow 5\%$$

$$95,470.92$$

G Anuales
ISR

$$7\%$$

$$* 5\%$$

$$4,773.55 \text{ ISR Anual}$$

$$477,355$$

$$\div 12$$

$$39,780 \text{ Isr Mensual}$$

2. Evelyn Leonora Fernández S. Q. 7,500.00 (Mensual)

Ingresos Anuales:

$$\text{Sueldo } (7,500.00 \times 12) = Q. 90,000.00$$

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

$$\text{Bono 14} = Q. 7,500.00$$

$$\text{Aguinaldo} = Q. 7,500.00$$

$$\text{Renta Bruta} = Q. 108,000.00$$

Rentas Exentas:

$$\text{Bono 14} = Q. 7,500.00$$

$$\text{Aguinaldo} = Q. 7,500.00$$

$$\text{Renta Bruta} = 108,000.00$$

$$\text{Renta Neta} = 93,000.00$$

Gastos Anuales

$$\text{Gastos Personales} = Q. 48,000.00$$

$$\text{IGSS} = (7,500.00 \times 12) = Q. 90,000.00 \times 4.83\%$$

2)

4,347.

$$\begin{array}{r} 4,347 \\ + 48,000 \\ \hline 52,347 \end{array}$$
 Gastos Reembolsables Anuales

Renta Imponible
 Renta Imponible = $\frac{93,000}{- 52,347}$

$$\begin{array}{r} 93,000 \\ - 52,347 \\ \hline 40,653 \end{array}$$

Renta Imponible = 40,653

$$\begin{array}{r} 40,653 \\ \times 0.05 \\ \hline 2,032.65 \end{array}$$
 ISR Anual

$$\begin{array}{r} 2,032.65 \\ \div 12 \\ \hline 169.39 \end{array}$$
 ISR Mensual

3) **Los Ángel de León S.A. 5,500.00 (Mensual)**

Ingresos Anuales:

Sueldo $(5,500.00 \times 12) = Q 66,000.00$
 Bonificación $(250 \times 12) = Q 3,000$
 Bono 14 = Q 5,500.00
 Aguinaldo = Q 5,500.00
Renta Bruta = Q 80,000.00

3)

Rentas Exentas:

$$\begin{array}{r} \text{Bono 14} = Q. 5,500.00 \\ \text{Aguinaldo} = Q. 5,500.00 \\ \hline 11,000.00 \\ \text{Renta Bruta} = 80,000.00 \\ \hline \text{Renta Neta} = \underline{9,000.00} \end{array}$$

Gastos Anuales:

$$\text{Gastos Personales} = Q. 48,000.00$$

$$\text{IGSS} = (5,500.00 \times 12) = 66,000.00 \times 4.83\% = 3,187.8$$

$$\begin{array}{r} 3,187.8 \\ - 48,000.00 \\ \hline \underline{51,187.8} \end{array} \text{Gastos Anuales}$$

Renta Imponible:

$$\begin{array}{r} \text{Renta Imponible} = 69,000.00 \\ - 51,187.8 \\ \hline 17,812.2 \end{array}$$

$$\text{Renta Imponible} = \underline{17,812.2}$$

$$\begin{array}{r} 17,812.2 \\ \times 0.05 \\ \hline 890.61 \end{array}$$

$$890.61 \text{ \% ISR Anual}$$

$$890.61$$

$$\div 12$$

$$74.22 \text{ \% ISR Mensual}$$

4. Salario Alvaro Flores S/ Q. 6,700.00 (Mensual) 😊

Ingresos Anuales:

Salario (6,700.00 * 12) = Q. 80,400.00
 Bonificación (250 * 12) = Q. 3,000
 Bono 14 = Q. 6,700.00
 Aguinaldo = Q. 6,700.00

Renta Bruta = Q. 96,800.00

Rentas Exentas:

Bono 14 = Q. 6,700.00
 Aguinaldo = + Q. 6,700.00

Renta Bruta = 96,800.00
 Renta Neta = 83,400.00

Gastos Anuales:

Gastos Personales = Q. 48,000.00

IGSS = (6,700.00 * 12) = Q. 80,400.00 * 4.83% =
 3,883.32

3,883.32
 + 48,000.00
 51,883.32 Gastos Anuales

4)

Renta Imponible

Renta Imponible = 83,400.00
 - 51,883.32
 31,516.68

Renta Imponible = 31,516.68

31,516.68
 X 5%
 1,575.84 ISR Anual

1,575.84
 = 12
 131.32 ISR Mensual

Mario Enrique Cárdenas S. Q. 6,300.00 (Mesual)

Ingresos Anuales:

Salario: $(6,300.00 \times 12) = Q. 75,600.00$

Bonificación $(250 \times 12) = Q. 3,000$

Bono 14 = Q. 6,300.00

aguinaldo = Q. 6,300.00

renta Bruta = Q. 91,200.00

5)



Rentas Exentas:

Bono 14 = Q 6,300.00

Aguinaldo = + Q 6,300.00

Renta Bruta = 12,600.00

Renta Neta = 75,600.00

Gastos Anuales:

Gastos Personales = Q 48,000.00

IGSS = $(6,300.00 \times 12) = 75,600.00 \times 4.83\% =$

3,651.48

+ 48,000.00

51,651.48

Gastos Anuales

Renta Imponible

Renta Imponible =

75,600.00

- 51,651.48

26,948.52

Renta Imponible = 26,948.52

26,948.52

X 5%

1,347.43

ISR Anual

1,347.43

$\div 12$

112.29

ISR Mensual