Luis Carlos Montufar

Ingreso Anuales

Sueldo (12,300 * 12) = 142,600
Bonificación (250 * 12) = 3000
Bono 14 ( ) = 12,300
Aguinaldo = 12,300

Renta Bruta = 175,200

Rentas Exentas

Bono 14 = 12,300
Aguinal de = 12,300 + 24600
Renta Neta = 150,600 se resto con Renta bruta

Gastos Anuales

Gastos Personales: 48,000 fijo
Igss (12,300 * 12) * 4.83% = 7129.08
Gastos Anuales = 55,129.08

Renta Imponible

RI = RN - GA
RI = 150,600 - 55 129.08
RI = 95470.92

ISR 5% / 7%

95470.92
× 5%
4773

12 = 397.80

ISR Mensual

Evelyn Leonora Fernández
7500.00 Q (mensual)

Ingresos anuales

Sueldo (7500 * 12) = 90,000
Bonificación (250 * 12) = 3000
Bono 14 ( ) = 7,500
Aguinaldo = 7,500
Renta Bruta = 108,000
Renta bruta

Rentas extensas

Bono 14 = 7,500

Aguinaldo = 7,500 + 15,000

Renta Neta = 93,000
Se resto con renta Bruta

Gastos Anuales

gastos personales = 48,000 fijo
Igss (7,500 * 12) * 4.83 % = 4347
Gasto Anuales 52,347

RENTA IMPONIBLE

RI = RN - GA
RI = 98,000 - 52,347
RI = 90,653

ISR < 5 %
ISR < 7 %

40,653
x 6 %
2032.65

SR = 169,332

Luis Ángel de León

Ingresos Anuales

Saldo (5.500 x 12) = 66.000
Bonificación (250 * 12) = 3,000
BONO 14 ( ) = 5,500
aguinaldo ( ) = 5,500
Renta Bruta + 80,000

Rentas Extensas

BONO 14 = 5,500
aguinaldo = 5,500 + 11,000

Gastos Anuales

Gastos Personales = 48,000 fijo
Igss (5,500 * 12) = 3187.8
Gastos Anuales = 51,187.8

Renta Imponible

RI = RN - GA

RI = 69,000 − 51,187.8
RI = 17,812.2
ISR 5% 7%

$$\begin{array}{r} 17{,}812.2 \\ \times\ 5\% \\ \hline 890.64 \end{array}$$

SR Mensual (÷ 12 =)

74.175 B

Gerson alfredo Flores

6,700.00

Ingresos Anuales

Sueldo (6,700 * 12) = 80,400 Q

Bonificación (250 * 12) = 3,000

BONO 14 ( ) = 6,700

Aguinaldo (91) = 6,700

Renta Bruta = 96,800

Rentas Extensas

Bono 14 = 6,700 Q

Aguinaldo = 6,700 Q + 13,410

Renta Neta = 83,400

Gastos anuales

RI = RA - GA

RI = 83,400 - 51,883.32

RI = 31,516.68

ISR < 5% / 7%

$$\begin{array}{r} 31,516.68 \\ \times \quad 5\% \\ \hline 1575.8 \end{array}$$

SR Mensual ÷ 12 = 131.3

Mario Enrike Cardenas
6,300.00Q (Mensual

Ingresos Anuales

Sueldo (6,300 * 12) = 75,600
Bonificación (250 * 12) = 3,000
Bono 14 ( ) = 6,300
Aguinaldo (= 6,300
Renta bruta = 91,200

Rentas extentas

Bono 14 = 6,300 Q
aguinaldo = 6,300 Q + 12, 600
Renta Neta = 78,600

Gastos Anuales

Q
Gastos Personales = 48,000 fijo
Igss (6 300 * 12) * 4.837 = 3,651.48
Gastos Anuales = 51,651.48

Renta Imponible

RI = RN - GA
RI = 78,600 - 51,651.48
RI = 26,948.52
ISR < 5%
7%

26448.52
5%
13 47 1 26

SR Mensual
(÷ 12 = 412.2855 13