

1. La empresa ~~"Los metros S.A"~~
"Los bachilleres S.A"

Ingresos Q200,000

40,000

25,000

12,000

5,000

118,000

ISR 29,500

*

25%

2. La empresa "Los metros"

2.1 Luis Carlos Q12,300.00 x 12

147,600

3,000

12,300

12,300

175,200

- 24,600

150,600

12,300

12,300

24,600

150,600

24,600

R.N. 126,000

ISR 6,300

Gastos P. 48,000

Imps. 7,129.08

2.2 Evelyn $7,500 \times 12 = 90,000$

Sueldo 90,000
Bonificación 3,000

Bono 14 7,500
Aguinaldo + 2,500
108,000

Rentas Ex.

Bono 14 7,500
Aguinaldo 7,500
15,000

108,000
- 15,000
Renta N. 93,000

RM) 93,000
- 48,000
45,000
x 51%

ISR: 2,032.65

2.3 Luis Angel $5,500 \times 12 = 66,000$

Sueldo 66,000
Bonificación 3,000
Bono 14 5,500
Aguinaldo 5,500
80,000

Rentas Ex.

Bono 14 5,500
Aguinaldo 5,500
11,000

80,000
- 11,000
RM = 69,000

RN = 69,000.00
48,000.00
= 21,000.00
x 51%

2.4 Gerson $> 6,700.00 \times 12 = 80,400.00$

Sueldo x 12	80,400	
Bonificación 250 x 12	3,000	
Bon. 14	6,700	
Aguinaldo	<u>6,700</u>	
	96,800	

	96,800
-	13,400
RN	<u>83,400</u>

Renta Ex.

Bon 14	6,700
Aguinaldo	<u>6,300</u>
	13,400

	83,400.00
	48,000.00
-	<u>3,883.32</u>
	31,516.68
	*5%

ISR = 1,575.834

2.5 Mario $> 6,300 \times 12 = 75,600$

Sueldo x 12	75,600
Bonificación 250 x 12	3,000
Bon. 14	6,300
Aguinaldo	<u>+ 6,300</u>
	91,200

	91,200
-	<u>12,600</u>
RN	<u>78,600</u>

Renta Ex.

6,300

6,300

RN	78,600.00
	48,000.00
	<u>3,674.16</u>
	26,925.84

2. El señor Pivola

$$\text{Salario } 6,000 \times 12 = 72,000$$

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

$$\text{Bono 144} = 6,000$$

$$\text{Aginaldo} = +6,000$$

$$\text{Renta bruta } Q87,000.00$$

Q

$$\begin{array}{r} \text{Rentas exentas} \quad 6,000 \\ + 6,000 \\ \hline 12,000 \end{array}$$

$$\begin{array}{r} 87,000 \\ - 12,000 \\ \hline \text{Renta net. } 75,000 \end{array}$$

✓ Como se le suma
12 mil de IVA

$$\text{Gastos personales } 60,000$$

$$\begin{array}{r} \text{GSS } 6,000 \times 12 \times 4.83\% = 34,77.60 \\ + 60,000.00 \\ \hline 63,477.60 \end{array}$$

$$\begin{array}{r} 75,000.00 \\ - 63,477.60 \\ \hline \end{array}$$

$$\text{Renta imponible } 11,522.40 \times 5\%$$

$$\text{ISR anual} = 576.12$$

18000
45.7