

1. ISR

INGRESOS

Sueldo	$17,000 \times 12 =$	204,000
Bono Mensual	$250 \times 12 =$	3,000
Aguinaldo		17,000
Bono 14		17,000
SUMA		241,000

EGRESOS

IGSS	$204,000 \times 4.83\% =$	9,853.20
Descuento del Gobierno		48,000
Bono 14 y Aguinaldo		34,000
SUMA		91,853.20

$241,000 - 91,853.20 = 149,146.80$
 $149,146.80 \times 5\% \text{ (ISR)} = 7,457.34$
 $7,457.34 / 12 = 89,488.08$

2. ISR

INGRESOS

Sueldo	$6,800 \times 12 =$	81,600
Bono Mensual	$250 \times 12 =$	3,000
Aguinaldo		6,800
Bono 14		6,800
SUMA		98,200

EGRESOS

IGSS	$81,600 \times 4.83\% =$	3,941.28
Descuento del Gobierno		48,000
Bono 14 y Aguinaldo		13,600
SUMA		65,541.28

$98,200 - 65,541.28 = 32,658.72$
 $32,658.72 \times 5\% \text{ (ISR)} = 1,632.94$
 $1,632.94 / 12 = 136.08$

3. ISR

INGRESOS

Sueldo	$35,000 \times 12 =$	420,000
Bono Mensual	$250 \times 12 =$	3,000
Aguinaldo		35,000
Bono 14		35,000
SUMA		493,000

EGRESOS

IGSS	$420,000 \times 4.83\% =$	20,286
Descuento del Gobierno		48,000
Bono 14 y Aguinaldo		70,000
SUMA		138,286

$493,000 - 138,286 = 354,714$
 $354,714 \times 5\% \text{ (ISR)} = 17,735.70$
 $17,735.70 / 12 = 1,477.98$

4. ISR

INGRESOS

Sueldo	$4,000 \times 12 =$	48,000
Bono Mensual	$250 \times 12 =$	3,000
Aguinaldo		4,000
Bono 14		4,000
SUMA		59,000

EGRESOS

IGSS	$48,000 \times 4.83\% =$	2,318.40
Descuento del Gobierno		48,000
Bono 14 y Aguinaldo		8,000
SUMA		58,318.40

$59,000 - 58,318.40 = 681.60$
 $681.60 \times 5\% \text{ (ISR)} = 34.08$
 $34.08 / 12 = 2.84$

5. ISR

INGRESOS

Sueldo	$21,000 \times 12 =$	252,000
Bono Mensual	$250 \times 12 =$	3,000
Aguinaldo		21,000
Bono 14		21,000
SUMA		297,000

EGRESOS

IGSS	$252,000 \times 4.83\% =$	12,171.60
Descuento del Gobierno		48,000
Bono 14 y Aguinaldo		42,000
SUMA		102,171.60

$$297,000 - 102,171.60 = 194,828.40$$

$$194,828.40 \times 5\% \text{ (ISR)} = 9,741.42$$

$$9,741.42 / 12 = 811.79$$

6. ISR

INGRESOS

Sueldo	$50,000 \times 12 =$	600,000
Bono Mensual	$250 \times 12 =$	3,000
Aguinaldo		50,000
Bono 14		50,000
SUMA		613,000

EGRESOS

IGSS	$600,000 \times 4.83\% =$	28,980
Descuento del Gobierno		48,000
Bono 14 y Aguinaldo		100,000
SUMA		91,853.20

$$613,000 - 91,853.20 = 521,146.80$$

$$521,146.80 \times 5\% \text{ (ISR)} = 26,057.34$$

$$26,057.34 / 12 = 2,171.45$$

7. ISR

INGRESOS

Sueldo	$1,800 \times 12 =$	21,600
Bono Mensual	$250 \times 12 =$	3,000
Aguinaldo		1,800
Bono 14		1,800
SUMA		60,600

EGRESOS

IGSS	$21,600 \times 4.83\% =$	1,043.28
Descuento del Gobierno		48,000
Bono 14 y Aguinaldo		3,600
SUMA		52,643.28

$60,600 - 52,643.28 = 7,956.72$
 $7,956.72 \times 5\% \text{ (ISR)} = 397.84$
 $397.84 / 12 = 33.15$

8. ISR

INGRESOS

Sueldo	$25,000 \times 12 =$	300,000
Bono Mensual	$250 \times 12 =$	3,000
Aguinaldo		25,000
Bono 14		25,000
SUMA		353,000

EGRESOS

IGSS	$300,000 \times 4.83\% =$	14,490
Descuento del Gobierno		48,000
Bono 14 y Aguinaldo		50,000
SUMA		112,490

$353,000 - 112,490 = 240,510$
 $240,510 \times 5\% \text{ (ISR)} = 12,025.50$
 $12,025.50 / 12 = 1,002.13$

9. ISR

INGRESOS

Sueldo	$13,000 \times 12 =$	156,000
Bono Mensual	$250 \times 12 =$	3,000
Aguinaldo		13,000
Bono 14		13,000
SUMA		185,000

EGRESOS

IGSS	$156,000 \times 4.83\% =$	7,534.80
Descuento del Gobierno		48,000
Bono 14 y Aguinaldo		26,000
SUMA		81,534.80

$185,000 - 81,534.80 = 103,465.20$
 $103,465.2 \times 5\% \text{ (ISR)} = 5,173.26$
 $5,173.26 / 12 = 431.11$

10. ISR

INGRESOS

Sueldo	$8,590 \times 12 =$	103,080
Bono Mensual	$250 \times 12 =$	3,000
Aguinaldo		8,590
Bono 14		8,590
SUMA		123,260

EGRESOS

IGSS	$103,080 \times 4.83\% =$	4,978.76
Descuento del Gobierno		48,000
Bono 14 y Aguinaldo		17,180
SUMA		70,158.76

$123,260 - 70,158.76 = 53,101.24$
 $53,101.24 \times 5\% \text{ (ISR)} = 2,655.06$
 $2,655.06 / 12 = 221.26$