# CASO PRÁCTICO ACTIVIDAD PROFESIONAL

Calcule Los Pagos Provisionales Y El ISR Anual Sobre Los Ingresos Que Percibe Una Persona Actividad Profesional Durante El Ejercicio Fiscal De 2015.

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| **CONCEPTO** | **INGRESOS** | **DEDUCCIONES** | **ISR RETENIDO** |
|  ENERO | P. FISICA $ 15,000.00 P. MORAL 5,000.00 | $ 7,000.00 | $ 500.00 |
| FEBRERO | P. FISICA $ 25,000,.00P. MORAL | $ 9,000.00 |  |
| MARZO | P. FISICA $ 22,000,.00P. MORAL | $ 9,000.00 |  |
| ABRIL | P. FISICA $ 16,000.00 P. MORAL 5,000.00 | $ 8,000.00 | $ 500.00 |
| MAYO | P. FISICA $ 20,000.00 P. MORAL 10,000.00 | $ 6,000.00 | $ 1,000.00 |
| JUNIO | P. FISICA $ 28,000,.00 P. MORAL 5,000.00 | $ 8,000.00 | $ 500.00 |
| JULIO | P. FISICA $ 13,000.00 P. MORAL 5,000.00 | $ 5,000.00 | $ 500.00 |
| AGOSTO | P. FISICA $ 6,000.00 P. MORAL 10,000.00 | $ 6,000.00 | $ 1,000.00 |
| SEPTIEMBRE | P. FISICA $ 14,000.00 P. MORAL 10,000.00 | $ 10,000.00 | $ 1,000.00 |
| OCTUBRE | P. FISICA $ 33,000,.00 P. MORAL 5,000.00 | $ 15,000.00 | $ 500.00 |
| NOVIEMBRE | P. FISICA $ 25,000.00P. MORAL 0.00 | $ 10,000.00 |  |
| DICIEMBRE | P. FISICA $ 22,000.00 P. MORAL 20,000.00 | $ 18,000.00 | $ 2,000.00 |

PTU PAGADO $ 8,000.00

GASTOS PERSONALES $ 16,500.00

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|  | Enero | Febrero | Marzo | Abril | Mayo | Junio | Julio | Agosto | Sep. | Oct. | Nov. | Dic. |  |
| Ingresos | $20,000.00 | $45,000.00 | $67,000.00 | $88,000.00 | $118,000.00 | $151,000.00 | $169,000.00 | $185,000.00 | $209,000.00 | $247,000.00 | $272,000.00 | $314,000.00 |  |
| -Deducciones | 7,000.00 | 16,000.00 | 25,000.00 | 33,000.00 | 39,000.00 | 47,000.00 | 52,000.00 | 58,000.00 | 68,000.00 | 83,000.00 | 93,000.00 | 111,000.00 |  |
| -Perdida fiscal |  |  |  |  |  |  |  |  |  |  |  |  |  |
| =Base gravable | 13,000.00 | 29,000.00 | 42,000.00 | 55,000.00 | 79,000.00 | 104,000.00 | 117,000.00 | 127,000.00 | 141,000.00 | 164,000.00 | 179,000.00 | 203,000.00 |  |
| -Límite inferior | 10,298.36 | 20,770.30 | 32,736.84 | 32,736.84 | 62,500.01 | 83,333.34 | 83,333.34 | 83,333.34 | 83,333.34 | 83,333.34 | 83,333.34  | 83,333.34 |  |
| =Exc. Limite inf. | 2,701.64 | 8,229.70 | 9,263.16 | 22,263.16 | 16,499.99 | 20,666.66 | 33,666.66 | 14,666.66 | 57,666.66 | 80,666.66 | 95,666.66 | 119,666.66 |  |
| \*% s/ exc. Lim. Inf. | 21.36% | 23.52% | 30% | 30% | 32% | 34% | 34% | 34% | 34% | 34%  | 34% | 34%  |  |
| =Impuesto marginal | 577.07 | 1,935.63 | 2,778.95 | 6,678.95 | 5,280.00 | 7,026.66 | 11,446.66 | 14,846.66 | 19,606.66 | 27,426.66 | 32,526.66 | 40,686.66 |  |
| +Cuota fija | 1,090.61 | 3,327.42 | 6,141.95 | 6,141.95 | 15,070.90 | 21,737.57 | 21,737.57 | 21,737.57 | 21,737.57 | 21,737.57 | 21,737.57 | 21,737.57 |  |
| =ISR | 1,667.68 | 5,263.05 | 8,920.90 | 12,820.90 | 20,350.90 | 28,764.23 | 33,184.23 | 36.584.23 | 41,344.23 | 49,164.23 | 54,264.23 | 62424.23 |  |
| -Pagos provisionales | 0.00 | 1,167.68 | 5,263.05 | 8,920.90 | 12,320.90 | 19,350.90 | 28,264.23 | 32,684.23 | 35,584.23 | 40,344.23 | 48,644.23 | 54,264.23 |  |
| -Retención persona moral | 500.00 |  |  | 500.00 | 1,000.00 | 500.00 | 500.00 | 1,000.00 | 1,000.00 | 500.00 |  | 2,000.00 |  |
| =ISR a cargo | $1,167.68 | $4,095.37 | $3,657.85 | $3,400.00 | $7,030.00 | $8,913.33 | $4,420.00 | $2,900.00 | $4,760.00 | $8,320.00 | $5,600.00 | $6,160.00 | $60,424.23 |
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CALCULO ANUAL

INGRESOS ACUMULADOS $314,000.00

-DEDUCCIONES AUTORIZADAS 111,000.00

-UTILIDAD 203,000.00

-PTU PAGADO 8,000.00

-PERDIDA FISCAL

=UTILIDAD $195,000.00

-GASTOS PERSONALES 16,500.00

=BASE GRAVABLE $178,500.00

-LIMITE INFERIOR 123,580.21

=EXC. LIMITE INFERIOR 54,919.79

\*% S/EXC. LIM. INF. 21.36%

=IMPUESTO MARGINAL $11,730.87

+CUOTA FIJA 13,087.37

=ISR ACUMULADO $24,818.24

-PAGOS PROVISIONALES 60,424.23

= ISR A FAVOR $35,605.99