

ANEXO IV (RG 5076 - Periodo 2022)

DEDUCCIÓN ESPECIAL INCREMENTADA - SEGUNDA PARTE DEL PENÚLTIMO PÁRRAFO DEL INCISO C) DEL ARTÍCULO 30 DE LA LEY DEL IMPUESTO A LAS GANANCIAS

Sueldo bruto mensual o promedio hasta	Deducción especial incrementada del art. 30 inc c) a computar en el mes
226.087,00	64.737,00
226.238,00	64.180,00
226.389,00	63.669,00
226.539,00	63.187,00
226.690,00	62.726,00
226.841,00	62.280,00
226.991,00	61.848,00
227.142,00	61.425,00
227.292,00	61.010,00
227.443,00	60.605,00
227.594,00	60.206,00
227.744,00	59.813,00
227.895,00	59.424,00
228.046,00	59.043,00
228.196,00	58.665,00
228.347,00	58.292,00
228.497,00	57.921,00
228.648,00	57.555,00
228.799,00	57.192,00
228.949,00	56.834,00
229.100,00	56.477,00
229.251,00	56.124,00
229.401,00	55.773,00
229.552,00	55.425,00
229.702,00	55.079,00
229.853,00	54.735,00
230.004,00	54.395,00
230.154,00	54.056,00
230.305,00	53.719,00
230.456,00	53.384,00
230.606,00	53.051,00
230.757,00	52.720,00
230.907,00	52.390,00
231.058,00	52.063,00
231.209,00	51.737,00
231.359,00	51.413,00
231.510,00	51.089,00
231.661,00	50.768,00
231.811,00	50.447,00
231.962,00	50.129,00
232.112,00	49.812,00
232.263,00	49.495,00
232.414,00	49.180,00
232.564,00	48.867,00
232.715,00	48.555,00
232.866,00	48.244,00
233.016,00	47.935,00

233.167,00	47.624,00
233.317,00	47.317,00
233.468,00	47.011,00
233.619,00	46.706,00
233.769,00	46.400,00
233.920,00	46.097,00
234.071,00	45.794,00
234.221,00	45.493,00
234.372,00	45.192,00
234.522,00	44.892,00
234.673,00	44.592,00
234.824,00	44.294,00
234.974,00	43.997,00
235.125,00	43.701,00
235.276,00	43.405,00
235.426,00	43.110,00
235.577,00	42.817,00
235.727,00	42.523,00
235.878,00	42.231,00
236.029,00	41.940,00
236.179,00	41.649,00
236.330,00	41.358,00
236.481,00	41.069,00
236.631,00	40.780,00
236.782,00	40.492,00
236.932,00	40.205,00
237.083,00	39.917,00
237.234,00	39.631,00
237.384,00	39.346,00
237.535,00	39.061,00
237.686,00	38.777,00
237.836,00	38.494,00
237.987,00	38.210,00
238.137,00	37.929,00
238.288,00	37.647,00
238.439,00	37.365,00
238.589,00	37.085,00
238.740,00	36.805,00
238.891,00	36.525,00
239.041,00	36.246,00
239.192,00	35.968,00
239.342,00	35.690,00
239.493,00	35.413,00
239.644,00	35.136,00
239.794,00	34.859,00
239.945,00	34.583,00
240.096,00	34.309,00
240.246,00	34.034,00
240.397,00	33.759,00
240.547,00	33.485,00
240.698,00	33.213,00
240.849,00	32.940,00
240.999,00	32.667,00
241.150,00	32.395,00
241.301,00	32.124,00
241.451,00	31.853,00

241.602,00	31.583,00
241.752,00	31.312,00
241.903,00	31.042,00
242.054,00	30.773,00
242.204,00	30.504,00
242.355,00	30.236,00
242.506,00	29.968,00
242.656,00	29.700,00
242.807,00	29.434,00
242.957,00	29.167,00
243.108,00	28.900,00
243.259,00	28.634,00
243.409,00	28.369,00
243.560,00	28.104,00
243.711,00	27.838,00
243.861,00	27.575,00
244.012,00	27.311,00
244.162,00	27.048,00
244.313,00	26.784,00
244.464,00	26.520,00
244.614,00	26.258,00
244.765,00	25.996,00
244.916,00	25.734,00
245.066,00	25.472,00
245.217,00	25.212,00
245.367,00	24.951,00
245.518,00	24.690,00
245.669,00	24.430,00
245.819,00	24.171,00
245.970,00	23.912,00
246.121,00	23.653,00
246.271,00	23.393,00
246.422,00	23.134,00
246.572,00	22.877,00
246.723,00	22.619,00
246.874,00	22.362,00
247.024,00	22.104,00
247.175,00	21.848,00
247.326,00	21.591,00
247.476,00	21.334,00
247.627,00	21.078,00
247.777,00	20.822,00
247.928,00	20.568,00
248.079,00	20.313,00
248.229,00	20.059,00
248.380,00	19.804,00
248.531,00	19.550,00
248.681,00	19.295,00
248.832,00	19.042,00
248.982,00	18.789,00
249.133,00	18.536,00
249.284,00	18.283,00
249.434,00	18.030,00
249.585,00	17.778,00
249.736,00	17.527,00
249.886,00	17.275,00

250.037,00	17.024,00
250.187,00	16.772,00
250.338,00	16.522,00
250.489,00	16.270,00
250.639,00	16.020,00
250.790,00	15.770,00
250.941,00	15.520,00
251.091,00	15.272,00
251.242,00	15.022,00
251.392,00	14.773,00
251.543,00	14.525,00
251.694,00	14.276,00
251.844,00	14.028,00
251.995,00	13.779,00
252.145,00	13.531,00
252.296,00	13.284,00
252.447,00	13.037,00
252.597,00	12.790,00
252.748,00	12.543,00
252.899,00	12.295,00
253.049,00	12.050,00
253.200,00	11.803,00
253.350,00	11.557,00
253.501,00	11.312,00
253.652,00	11.066,00
253.802,00	10.821,00
253.953,00	10.577,00
254.104,00	10.331,00
254.254,00	10.087,00
254.405,00	9.842,00
254.555,00	9.598,00
254.706,00	9.354,00
254.857,00	9.111,00
255.007,00	8.867,00
255.158,00	8.625,00
255.309,00	8.381,00
255.459,00	8.138,00
255.610,00	7.896,00
255.760,00	7.653,00
255.911,00	7.411,00
256.062,00	7.170,00
256.212,00	6.927,00
256.363,00	6.686,00
256.514,00	6.444,00
256.664,00	6.203,00
256.815,00	5.962,00
256.965,00	5.721,00
257.116,00	5.481,00
257.267,00	5.240,00
257.417,00	5.001,00
257.568,00	4.760,00
257.719,00	4.520,00
257.869,00	4.281,00
258.020,00	4.041,00
258.170,00	3.802,00
258.321,00	3.564,00

258.472,00	3.324,00
258.622,00	3.086,00
258.773,00	2.847,00
258.924,00	2.609,00
259.074,00	2.371,00
259.225,00	2.133,00
259.375,00	1.895,00
259.526,00	1.658,00
259.677,00	1.420,00
259.827,00	1.184,00
259.978,00	946,00
260.129,00	709,00
260.279,00	473,00
260.430,00	236,00
260.580,00	-

Tramos de escala (Artículo 94)			Importes acumulados		
	Ganancia neta imponible acumulada		Pagarán		
	De más de \$	A \$	\$	Más el	Sobre el excedente de \$
ANUAL	-	97.202,00	-	5%	-
	97.202,00	194.404,01	4.860,10	9%	97.202,00
	194.404,01	291.606,01	13.608,28	12%	194.404,01
	291.606,01	388.808,02	25.272,52	15%	291.606,01
	388.808,02	583.212,02	39.852,82	19%	388.808,02
	583.212,02	777.616,02	76.789,58	23%	583.212,02
	777.616,02	1.166.424,03	121.502,50	27%	777.616,02
	1.166.424,03	1.555.232,07	226.480,66	31%	1.166.424,03
	1.555.232,07	en adelante	347.011,16	35%	1.555.232,07

Tramos de escala (Artículo 94)			Importes acumulados		
	Ganancia neta imponible acumulada		Pagarán		
	De más de \$	A \$	\$	Más el	Sobre el excedente de \$
Enero	-	8.100,17	-	5%	-
	8.100,17	16.200,33	405,01	9%	8.100,17
	16.200,33	24.300,50	1.134,02	12%	16.200,33
	24.300,50	32.400,67	2.106,04	15%	24.300,50
	32.400,67	48.601,00	3.321,07	19%	32.400,67
	48.601,00	64.801,34	6.399,13	23%	48.601,00
	64.801,34	97.202,00	10.125,21	27%	64.801,34
	97.202,00	129.602,67	18.873,39	31%	97.202,00
	129.602,67	en adelante	28.917,60	35%	129.602,67
Febrero	-	16.200,33	-	5%	-
	16.200,33	32.400,67	810,02	9%	16.200,33
	32.400,67	48.601,00	2.268,05	12%	32.400,67
	48.601,00	64.801,34	4.212,09	15%	48.601,00
	64.801,34	97.202,00	6.642,14	19%	64.801,34
	97.202,00	129.602,67	12.798,26	23%	97.202,00
	129.602,67	194.404,01	20.250,42	27%	129.602,67
	194.404,01	259.205,35	37.746,78	31%	194.404,01
	259.205,35	en adelante	57.835,19	35%	259.205,35
Marzo	-	24.300,50	-	5%	-
	24.300,50	48.601,00	1.215,03	9%	24.300,50
	48.601,00	72.901,50	3.402,07	12%	48.601,00
	72.901,50	97.202,01	6.318,13	15%	72.901,50
	97.202,01	145.803,01	9.963,21	19%	97.202,01
	145.803,01	194.404,01	19.197,40	23%	145.803,01
	194.404,01	291.606,01	30.375,63	27%	194.404,01
	291.606,01	388.808,02	56.620,17	31%	291.606,01
	388.808,02	en adelante	86.752,79	35%	388.808,02
Abril	-	32.400,67	-	5%	-
	32.400,67	64.801,34	1.620,03	9%	32.400,67
	64.801,34	97.202,00	4.536,09	12%	64.801,34
	97.202,00	129.602,67	8.424,17	15%	97.202,00
	129.602,67	194.404,01	13.284,27	19%	129.602,67
	194.404,01	259.205,34	25.596,53	23%	194.404,01
	259.205,34	388.808,01	40.500,83	27%	259.205,34
	388.808,01	518.410,69	75.493,55	31%	388.808,01
	518.410,69	en adelante	115.670,39	35%	518.410,69
Mayo	-	40.500,83	-	5%	-
	40.500,83	81.001,67	2.025,04	9%	40.500,83
	81.001,67	121.502,50	5.670,12	12%	81.001,67
	121.502,50	162.003,34	10.530,22	15%	121.502,50
	162.003,34	243.005,01	16.605,34	19%	162.003,34

	243.005,01	324.006,68	31.995,66	23%	243.005,01
	324.006,68	486.010,01	50.626,04	27%	324.006,68
	486.010,01	648.013,36	94.366,94	31%	486.010,01
	648.013,36	en adelante	144.587,98	35%	648.013,36
Junio	-	48.601,00	-	5%	-
	48.601,00	97.202,01	2.430,05	9%	48.601,00
	97.202,01	145.803,01	6.804,14	12%	97.202,01
	145.803,01	194.404,01	12.636,26	15%	145.803,01
	194.404,01	291.606,01	19.926,41	19%	194.404,01
	291.606,01	388.808,01	38.394,79	23%	291.606,01
	388.808,01	583.212,02	60.751,25	27%	388.808,01
	583.212,02	777.616,04	113.240,33	31%	583.212,02
777.616,04	en adelante	173.505,58	35%	777.616,04	
Julio	-	56.701,17	-	5%	-
	56.701,17	113.402,34	2.835,06	9%	56.701,17
	113.402,34	170.103,51	7.938,16	12%	113.402,34
	170.103,51	226.804,68	14.742,30	15%	170.103,51
	226.804,68	340.207,01	23.247,48	19%	226.804,68
	340.207,01	453.609,35	44.793,92	23%	340.207,01
	453.609,35	680.414,02	70.876,46	27%	453.609,35
	680.414,02	907.218,71	132.113,72	31%	680.414,02
907.218,71	en adelante	202.423,18	35%	907.218,71	
Agosto	-	64.801,33	-	5%	-
	64.801,33	129.602,67	3.240,07	9%	64.801,33
	129.602,67	194.404,01	9.072,19	12%	129.602,67
	194.404,01	259.205,35	16.848,35	15%	194.404,01
	259.205,35	388.808,01	26.568,55	19%	259.205,35
	388.808,01	518.410,68	51.193,05	23%	388.808,01
	518.410,68	777.616,02	81.001,67	27%	518.410,68
	777.616,02	1.036.821,38	150.987,11	31%	777.616,02
1.036.821,38	en adelante	231.340,77	35%	1.036.821,38	
Setiembre	-	72.901,50	-	5%	-
	72.901,50	145.803,01	3.645,08	9%	72.901,50
	145.803,01	218.704,51	10.206,21	12%	145.803,01
	218.704,51	291.606,02	18.954,39	15%	218.704,51
	291.606,02	437.409,02	29.889,62	19%	291.606,02
	437.409,02	583.212,02	57.592,19	23%	437.409,02
	583.212,02	874.818,02	91.126,88	27%	583.212,02
	874.818,02	1.166.424,05	169.860,50	31%	874.818,02
1.166.424,05	en adelante	260.258,37	35%	1.166.424,05	
Octubre	-	81.001,67	-	5%	-
	81.001,67	162.003,34	4.050,08	9%	81.001,67
	162.003,34	243.005,01	11.340,23	12%	162.003,34
	243.005,01	324.006,68	21.060,43	15%	243.005,01
	324.006,68	486.010,02	33.210,68	19%	324.006,68
	486.010,02	648.013,35	63.991,32	23%	486.010,02
	648.013,35	972.020,03	101.252,08	27%	648.013,35
	972.020,03	1.296.026,73	188.733,88	31%	972.020,03
1.296.026,73	en adelante	289.175,97	35%	1.296.026,73	
Noviembre	-	89.101,83	-	5%	-
	89.101,83	178.203,68	4.455,09	9%	89.101,83
	178.203,68	267.305,51	12.474,26	12%	178.203,68
	267.305,51	356.407,35	23.166,48	15%	267.305,51
	356.407,35	534.611,02	36.531,75	19%	356.407,35
	534.611,02	712.814,69	70.390,45	23%	534.611,02
	712.814,69	1.069.222,03	111.377,29	27%	712.814,69
	1.069.222,03	1.425.629,40	207.607,27	31%	1.069.222,03
1.425.629,40	en adelante	318.093,56	35%	1.425.629,40	
	-	97.202,00	-	5%	-

Diciembre	97.202,00	194.404,01	4.860,10	9%	97.202,00
	194.404,01	291.606,01	13.608,28	12%	194.404,01
	291.606,01	388.808,02	25.272,52	15%	291.606,01
	388.808,02	583.212,02	39.852,82	19%	388.808,02
	583.212,02	777.616,02	76.789,58	23%	583.212,02
	777.616,02	1.166.424,03	121.502,50	27%	777.616,02
	1.166.424,03	1.555.232,07	226.480,66	31%	1.166.424,03
	1.555.232,07	en adelante	347.011,16	35%	1.555.232,07