

**FUENTE:** estos cuadros fueron confeccionados por La Comisión de Tributación del Colegio de Contadores, Economistas y Administradores del Uruguay

comparativo entre IRPF - IRP  
 para prof. Dependientes  
 con 1 hijo a cargo - sin aporte a CPU  
 valores mensuales

INGRESO NOMINAL \$	IRPF - IRP	IRP		IRPF neto	
	\$	\$	% INGR	\$	% INGR
4,000	0	0	0.0%	0	0.0%
5,000	-100	100	2.0%	0	0.0%
10,000	-600	600	6.0%	0	0.0%
15,000	-577	900	6.0%	323	2.2%
20,000	-228	1,200	6.0%	972	4.9%
22,829	0	1,370	6.0%	1,370	6.0%
25,000	260	1,500	6.0%	1,760	7.0%
30,000	857	1,800	6.0%	2,657	8.9%
35,000	1,406	2,100	6.0%	3,506	10.0%
40,000	1,955	2,400	6.0%	4,355	10.9%
50,000	3,250	3,000	6.0%	6,250	12.5%
60,000	4,573	3,600	6.0%	8,173	13.6%
70,000	5,896	4,200	6.0%	10,096	14.4%
80,000	7,337	4,800	6.0%	12,137	15.2%
90,000	8,860	5,400	6.0%	14,260	15.8%
100,000	10,383	6,000	6.0%	16,383	16.4%
125,000	14,191	7,500	6.0%	21,691	17.4%
150,000	18,029	9,000	6.0%	27,029	18.0%
175,000	22,523	10,500	6.0%	33,023	18.9%
200,000	27,016	12,000	6.0%	39,016	19.5%
250,000	36,004	15,000	6.0%	51,004	20.4%

**FUENTE:** estos cuadros fueron confeccionados por La Comisión de Tributaria del Colegio de Contadores, Economistas y Administradores del Uruguay (CCE)

comparativo entre IRPF - IRP  
para pasivos  
valores mensuales

INGRESO NOMINAL \$	IRPF - IRP \$	IRP		IRPF neto	
		\$	% INGR	\$	% INGR
4,000	0	0	0.0%	0	0.0%
7,410	0	0	0.0%	0	0.0%
8,890	148	0	0.0%	148	1.7%
9,260	0	185	2.0%	185	2.0%
10,000	59	200	2.0%	259	2.6%
12,000	219	240	2.0%	459	3.8%
15,000	468	300	2.0%	768	5.1%
20,000	1,118	400	2.0%	1,518	7.6%
25,000	1,907	500	2.0%	2,407	9.6%
30,000	2,807	600	2.0%	3,407	11.4%
35,000	3,707	700	2.0%	4,407	12.6%
40,000	4,607	800	2.0%	5,407	13.5%
45,000	5,507	900	2.0%	6,407	14.2%
50,000	6,407	1,000	2.0%	7,407	14.8%
75,000	10,925	1,500	2.0%	12,425	16.6%
100,000	15,925	2,000	2.0%	17,925	17.9%
125,000	20,925	2,500	2.0%	23,425	18.7%
150,000	25,979	3,000	2.0%	28,979	19.3%
175,000	31,729	3,500	2.0%	35,229	20.1%
200,000	37,479	4,000	2.0%	41,479	20.7%
250,000	48,979	5,000	2.0%	53,979	21.6%

**ARBITRAJE ENTRE IRPF e IRAE**

para prof. No Dependientes **CON CAPACIDAD DE OPTAR**

con 1 hijo a cargo

para distintos niveles de gastos reales o fictos incluido la base de aporte a CPU

ingreso \$	IRPF neto	IRAE PARA DISTINTOS NIVELES DE GASTOS REALES O FICTOS incluido cpu										
		0%	10%	20%	30%	40%	50%	60%	70%	80%	90%	100%
10,000	0	2,500	2,250	2,000	1,790	1,790	1,790	1,790	1,790	1,790	1,790	1,790
20,000	232	5,000	4,500	4,000	3,500	3,000	2,500	2,000	1,790	1,790	1,790	1,790
30,000	1,241	7,500	6,750	6,000	5,250	4,500	3,750	3,000	2,250	1,790	1,790	1,790
34,355	1,790	8,589	7,730	6,871	6,012	5,153	4,294	3,436	2,577	1,790	1,790	1,790
40,000	2,580	10,000	9,000	8,000	7,000	6,000	5,000	4,000	3,000	2,000	1,790	1,790
46,465	3,485	11,616	10,455	9,293	8,131	6,970	5,808	4,647	3,485	2,323	1,790	1,790
50,000	3,980	12,500	11,250	10,000	8,750	7,500	6,250	5,000	3,750	2,500	1,790	1,790
60,000	5,380	15,000	13,500	12,000	10,500	9,000	7,500	6,000	4,500	3,000	1,790	1,790
70,000	6,780	17,500	15,750	14,000	12,250	10,500	8,750	7,000	5,250	3,500	1,790	1,790
75,500	7,550	18,875	16,988	15,100	13,213	11,325	9,438	7,550	5,663	3,775	1,888	1,790
80,000	8,180	20,000	18,000	16,000	14,000	12,000	10,000	8,000	6,000	4,000	2,000	1,790
90,000	9,580	22,500	20,250	18,000	15,750	13,500	11,250	9,000	6,750	4,500	2,250	1,790
100,000	10,980	25,000	22,500	20,000	17,500	15,000	12,500	10,000	7,500	5,000	2,500	1,790
125,000	14,748	31,250	28,125	25,000	21,875	18,750	15,625	12,500	9,375	6,250	3,125	1,970
155,250	19,406	38,813	34,931	31,050	27,169	23,288	19,406	15,525	11,644	7,763	3,881	1,970
175,000	22,448	43,750	39,375	35,000	30,625	26,250	21,875	17,500	13,125	8,750	4,375	1,970
200,000	26,298	50,000	45,000	40,000	35,000	30,000	25,000	20,000	15,000	10,000	5,000	1,970
250,000	34,802	62,500	56,250	50,000	43,750	37,500	31,250	25,000	18,750	12,500	6,250	2,650
300,000	43,552	75,000	67,500	60,000	52,500	45,000	37,500	30,000	22,500	15,000	7,500	2,650
357,950	53,693	89,488	80,539	71,590	62,641	53,693	44,744	35,795	26,846	17,898	8,949	2,650
500,000	78,552	125,000	112,500	100,000	87,500	75,000	62,500	50,000	37,500	25,000	12,500	3,580

FUENTE: estos cuadros fueron confeccionados por La Comisión de Tributaria del Colegio de Contadores, Economistas y Administradores del Uruguay (CCEAU).

comparativo entre IRPF - IRP  
para prof. No Dependientes  
con 1 hijo a cargo cat. 5  
valores mensuales

INGRESO NOMINAL \$	IRPF - IRP \$	IRP		categoria 5		categoria 1	
		\$	% INGR	IRPF neto \$	% INGR	IRPF neto \$	% INGR
4,000	-1,124	1,124	28.1%	0	0.0%	0	0.0%
5,000	-1,124	1,124	22.5%	0	0.0%	0	0.0%
10,000	-1,124	1,124	11.2%	0	0.0%	0	0.0%
15,000	-1,124	1,124	7.5%	0	0.0%	96	0.6%
20,000	-892	1,124	5.6%	232	1.2%	446	2.2%
25,000	-408	1,124	4.5%	716	2.9%	930	3.7%
26,850	-213	1,124	4.2%	911	3.4%	1,124	4.2%
28,880	0	1,124	3.9%	1,124	3.9%	1,337	4.6%
30,000	117	1,124	3.7%	1,241	4.1%	1,455	4.9%
40,000	1,456	1,124	2.8%	2,580	6.5%	2,794	7.0%
50,000	2,856	1,124	2.2%	3,980	8.0%	4,194	8.4%
60,000	4,256	1,124	1.9%	5,380	9.0%	5,594	9.3%
70,000	5,656	1,124	1.6%	6,780	9.7%	6,994	10.0%
80,000	7,056	1,124	1.4%	8,180	10.2%	8,394	10.5%
90,000	8,456	1,124	1.2%	9,580	10.6%	9,794	10.9%
100,000	9,856	1,124	1.1%	10,980	11.0%	11,194	11.2%
125,000	13,624	1,124	0.9%	14,748	11.8%	14,962	12.0%
150,000	17,474	1,124	0.7%	18,598	12.4%	18,812	12.5%
175,000	21,324	1,124	0.6%	22,448	12.8%	22,662	12.9%
200,000	25,174	1,124	0.6%	26,298	13.1%	26,512	13.3%
250,000	33,678	1,124	0.4%	34,802	13.9%	35,016	14.0%
300,000	42,428	1,124	0.4%	43,552	14.5%	43,766	14.6%
350,000	51,178	1,124	0.3%	52,302	14.9%	52,516	15.0%
400,000	59,928	1,124	0.3%	61,052	15.3%	61,266	15.3%
450,000	68,678	1,124	0.2%	69,802	15.5%	70,016	15.6%
500,000	77,428	1,124	0.2%	78,552	15.7%	78,766	15.8%

## ARBITRAJE ENTRE IRPF e IRAE

para prof. No Dependientes CON CAPACIDAD DE OPTAR

con 1 hijo a cargo cat. 3 descontado el ap a cpu despues de los gastos

para distintos niveles de gastos reales o fictos antes de la base de aportes a cpu

INGRESO

NOMINAL \$	IRPF neto	IRAE PARA DISTINTOS NIVELES DE GASTOS REALES O FICTOS antes de sf cpu											
		0%	10%	20%	30%	40%	50%	60%	70%	80%	90%	100%	
10,000	-335	1,790	1,790	1,790	1,790	1,790	1,790	1,790	1,790	1,790	1,790	1,790	1,790
20,000	324	1,830	1,790	1,790	1,790	1,790	1,790	1,790	1,790	1,790	1,790	1,790	1,790
30,000	1,333	4,330	3,580	2,830	2,080	1,790	1,790	1,790	1,790	1,790	1,790	1,790	1,790
33,700	1,790	5,255	4,413	3,570	2,728	1,885	1,790	1,790	1,790	1,790	1,790	1,790	1,790
40,000	2,672	6,830	5,830	4,830	3,830	2,830	1,830	1,790	1,790	1,790	1,790	1,790	1,790
50,000	4,072	9,330	8,080	6,830	5,580	4,330	3,080	1,830	1,790	1,790	1,790	1,790	1,790
60,000	5,472	11,830	10,330	8,830	7,330	5,830	4,330	2,830	1,790	1,790	1,790	1,790	1,790
70,000	6,872	14,330	12,580	10,830	9,080	7,330	5,580	3,830	2,080	1,790	1,790	1,790	1,790
80,000	8,272	16,830	14,830	12,830	10,830	8,830	6,830	4,830	2,830	1,790	1,790	1,790	1,790
90,000	9,672	19,330	17,080	14,830	12,580	10,330	8,080	5,830	3,580	1,790	1,790	1,790	1,790
100,000	11,072	21,830	19,330	16,830	14,330	11,830	9,330	6,830	4,330	1,830	1,790	1,790	1,790
125,000	14,840	28,080	24,955	21,830	18,705	15,580	12,455	9,330	6,205	3,080	1,970	1,970	1,970
150,000	18,690	34,330	30,580	26,830	23,080	19,330	15,580	11,830	8,080	4,330	1,970	1,970	1,970
175,000	22,540	40,580	36,205	31,830	27,455	23,080	18,705	14,330	9,955	5,580	1,970	1,970	1,970
200,000	26,390	46,830	41,830	36,830	31,830	26,830	21,830	16,830	11,830	6,830	1,970	1,970	1,970
227,455	30,948	53,694	48,007	42,321	36,635	30,948	25,262	19,576	13,889	8,203	2,650	2,650	2,650
250,000	34,894	59,330	53,080	46,830	40,580	34,330	28,080	21,830	15,580	9,330	3,080	2,650	2,650
300,000	43,644	71,830	64,330	56,830	49,330	41,830	34,330	26,830	19,330	11,830	4,330	2,650	2,650
350,000	52,394	84,330	75,580	66,830	58,080	49,330	40,580	31,830	23,080	14,330	5,580	2,650	2,650
400,000	61,144	96,830	86,830	76,830	66,830	56,830	46,830	36,830	26,830	16,830	6,830	2,650	2,650
500,000	78,644	121,830	109,330	96,830	84,330	71,830	59,330	46,830	34,330	21,830	9,330	3,580	3,580