

455 isr de salarios ingresos exenciones y opciones de

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455 ISR: Exemptions and Options for Deductions from Salary Income

What is 455 ISR? 455 ISR is the Guatemalan Income Tax Law, which establishes the tax obligations for individuals and businesses. Section 455 specifies the deductions and exemptions that taxpayers can claim to reduce their taxable income.

What are the Deductions for Salary Income? The main deductions that can be applied to salary income include:

- Basic deduction: A percentage of salary income, based on the taxpayer's family status and income level.
- Deductions for dependents: A specific amount per dependent.
- Social security contributions.
- Deductions for health insurance premiums.
- Deductions for contributions to retirement accounts (up to certain limits).

What are the Exemptions for Salary Income? The following are exempted from income tax in Guatemala:

- Interest on savings accounts.
- Profits from the sale of a principal residence.
- Social security benefits.
- Scholarships.
- Donations to authorized charitable organizations.

Options for Reducing Tax Liability In addition to the deductions and exemptions listed above, taxpayers can consider the following options to reduce their tax liability:

- **Tax-advantaged retirement savings:** Contributions to private pension plans and individual retirement accounts are deductible from taxable income.
- **Health insurance premiums:** Health insurance premiums paid by the employer are excluded from the employee's taxable income.
- **Flexible spending accounts:** Employees can set aside pre-tax funds for healthcare expenses and transportation costs.
- **Deductions for business expenses:** Employees who incur expenses related to their work, such as travel and equipment, may be able to deduct these expenses from their taxable income.

Conclusion Understanding the deductions and exemptions available under 455 ISR is crucial for reducing your taxable income and optimizing your tax liability. By carefully considering the options available, taxpayers can minimize their tax burden while adhering to the requirements of the law.

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