



Servicio Nacional
del Patrimonio
Cultural
Ministerio de las
Culturas, las Artes
y el Patrimonio

| | | |
|---------------------|---|-----------|
| TOPE UF | = | 90 |
| VALOR UF | = | 39.790,63 |
| TOPE IMP | = | 3.581.157 |
| APORTE SIS + MUTUAL | = | 3,49% |
| REAJUSTE | = | 2,0% |

| tramo | desde | hasta | factor | rebaja |
|-------|------------|------------|--------|--------------|
| 1 | 0,01 | 863.460 | 0,000 | 0,00 |
| 2 | 863.460 | 1.918.800 | 0,040 | 34.538,40 |
| 3 | 1.918.800 | 3.198.000 | 0,080 | 111.290,40 |
| 4 | 3.198.000 | 4.477.200 | 0,135 | 287.180,40 |
| 5 | 4.477.200 | 5.756.400 | 0,230 | 712.514,40 |
| 6 | 5.756.400 | 7.675.200 | 0,304 | 1.138.488,00 |
| 7 | 7.675.200 | 19.827.600 | 0,350 | 1.491.547,20 |
| 8 | 19.827.600 | Y MÁS | 0,400 | 2.482.927,20 |

CODIGO DEL TRABAJO
DICIEMBRE 2025 A MAYO 2026

| | | 15% | 7,6% | 8% | 20,5% | | | | | | | |
|---------|-------------|-----------------------|-----------------------------|-------------------------|----------------------------|--------------------------|---------------------------|--------------------|------------------------|-----------------|-----------------------|---------------------------|
| | Sueldo Base | Modernizacion General | Modernizacion Institucional | Modernizacion Colectiva | Bonificacion Compensatoria | Total Bruto Mensualizado | Aporte SIS + Mutual 3.44% | Seguro Cesantia 3% | REFORMA PREVISIONAL 1% | Gasto Empleador | Liquido Aprox. Normal | Liquido Aprox. Trimestral |
| TRAMO A | 2.244.000 | 336.600 | 170.544 | 179.520 | 140.766 | 3.071.430 | 102.280 | 87.920 | 29.307 | 3.290.937 | 1.795.200 | 3.865.492 |
| TRAMO 1 | 1.871.721 | 280.758 | 142.251 | 149.738 | 117.413 | 2.561.881 | 85.312 | 73.334 | 24.445 | 2.744.971 | 1.497.377 | 3.224.208 |
| TRAMO 2 | 1.243.969 | 186.595 | 94.542 | 99.518 | 78.034 | 1.702.658 | 56.699 | 48.739 | 16.246 | 1.824.342 | 995.175 | 2.142.849 |
| TRAMO 3 | 1.011.441 | 151.716 | 76.870 | 80.915 | 63.448 | 1.384.390 | 46.101 | 39.628 | 13.209 | 1.483.328 | 809.153 | 1.742.298 |
| TRAMO 4 | 895.357 | 134.304 | 68.047 | 71.629 | 56.166 | 1.225.502 | 40.810 | 35.080 | 11.693 | 1.313.085 | 716.286 | 1.542.333 |
| TRAMO 5 | 837.057 | 125.559 | 63.616 | 66.965 | 52.509 | 1.145.705 | 38.153 | 32.796 | 10.932 | 1.227.585 | 669.646 | 1.441.906 |

| ASIMILADO A GRADO |
|--------------------------|
| Grado 10° Profesional |
| Grado 12° Profesional |
| Grado 10° Tecnico |
| Grado 11° Tecnico |
| Grado 14° Administrativo |
| Grado 15° Administrativo |

| | | 15% | 7,6% | 0% | 20,5% | | | | | | | |
|---------|-------------|-----------------------|-----------------------------|-------------------------|----------------------------|--------------------------|---------------------------|--------------------|------------------------|-----------------|-----------------------|---------------------------|
| | Sueldo Base | Modernizacion General | Modernizacion Institucional | Modernizacion Colectiva | Bonificacion Compensatoria | Total Bruto Mensualizado | Aporte SIS + Mutual 3.44% | Seguro Cesantia 3% | REFORMA PREVISIONAL 1% | Gasto Empleador | Liquido Aprox. Normal | Liquido Aprox. Trimestral |
| TRAMO A | 2.244.000 | 336.600 | 170.544 | 0 | 103.965 | 2.855.109 | 96.015 | 82.534 | 27.511 | 3.061.169 | 1.795.200 | 3.324.239 |
| TRAMO 1 | 1.871.721 | 280.758 | 142.251 | 0 | 86.717 | 2.381.447 | 80.086 | 68.842 | 22.947 | 2.553.322 | 1.497.377 | 2.772.749 |
| TRAMO 2 | 1.243.969 | 186.595 | 94.542 | 0 | 57.633 | 1.582.739 | 53.226 | 45.753 | 15.251 | 1.696.970 | 995.175 | 1.842.803 |
| TRAMO 3 | 1.011.441 | 151.716 | 76.870 | 0 | 46.860 | 1.286.887 | 43.277 | 37.201 | 12.400 | 1.379.765 | 809.153 | 1.498.339 |
| TRAMO 4 | 895.357 | 134.304 | 68.047 | 0 | 41.482 | 1.139.190 | 38.310 | 32.931 | 10.977 | 1.221.408 | 716.286 | 1.326.373 |
| TRAMO 5 | 837.057 | 125.559 | 63.616 | 0 | 38.781 | 1.065.013 | 35.815 | 30.787 | 10.262 | 1.141.878 | 669.646 | 1.240.008 |

| 44 horas | | valor horas extras 50% |
|----------|--------|------------------------|
| | 11.900 | 17.850 |
| | 9.926 | 14.889 |
| | 6.597 | 9.895 |
| | 5.364 | 8.046 |
| | 4.748 | 7.122 |
| | 4.439 | 6.658 |

| | | 15% | 7,6% | 0% | 20,5% | | | | | | | |
|---------|-------------|-----------------------|-----------------------------|-------------------------|----------------------------|--------------------------|---------------------------|--------------------|------------------------|-----------------|-----------------------|---------------------------|
| | Sueldo Base | Modernizacion General | Modernizacion Institucional | Modernizacion Colectiva | Bonificacion Compensatoria | Total Bruto Mensualizado | Aporte SIS + Mutual 3.44% | Seguro Cesantia 3% | REFORMA PREVISIONAL 1% | Gasto Empleador | Liquido Aprox. Normal | Liquido Aprox. Trimestral |
| TRAMO A | 2.244.000 | 0 | 0 | 0 | 0 | 2.244.000 | 78.316 | 67.320 | 22.440 | 2.412.076 | 1.795.200 | 1.795.200 |
| TRAMO 1 | 1.871.721 | 0 | 0 | 0 | 0 | 1.871.721 | 65.323 | 56.152 | 18.717 | 2.011.913 | 1.497.377 | 1.497.377 |
| TRAMO 2 | 1.243.969 | 0 | 0 | 0 | 0 | 1.243.969 | 43.415 | 37.319 | 12.440 | 1.337.142 | 995.175 | 995.175 |
| TRAMO 3 | 1.011.441 | 0 | 0 | 0 | 0 | 1.011.441 | 35.299 | 30.343 | 10.114 | 1.087.198 | 809.153 | 809.153 |
| TRAMO 4 | 895.357 | 0 | 0 | 0 | 0 | 895.357 | 31.248 | 26.861 | 8.954 | 962.419 | 716.286 | 716.286 |
| TRAMO 5 | 837.057 | 0 | 0 | 0 | 0 | 837.057 | 29.213 | 25.112 | 8.371 | 899.753 | 669.646 | 669.646 |

| | Sueldo Base | Total Bruto Promedio Mensualizado Sin Colectivo | Total Bruto Promedio Mensualizado con 8% | RENDA BRUTA MES ALTO con 8% | RENDA BRUTA MES ALTO sin colectivo |
|---------|-------------|---|--|-----------------------------|------------------------------------|
| TRAMO A | 2.244.000 | 2.855.109 | 3.071.430 | 4.726.290 | 4.077.326 |
| TRAMO 1 | 1.871.721 | 2.381.447 | 2.561.881 | 3.942.200 | 3.400.898 |
| TRAMO 2 | 1.243.969 | 1.582.739 | 1.702.658 | 2.620.035 | 2.260.279 |
| TRAMO 3 | 1.011.441 | 1.286.887 | 1.384.390 | 2.130.287 | 1.837.778 |
| TRAMO 4 | 895.357 | 1.139.190 | 1.225.502 | 1.885.792 | 1.626.855 |
| TRAMO 5 | 837.057 | 1.065.013 | 1.145.705 | 1.763.001 | 1.520.924 |

| | Rentas Brutas | Mes sin Bono | Mes promedio sin colectivo | Mes con Bono sin colectivo |
|---------|---------------|--------------|----------------------------|----------------------------|
| TRAMO A | | 2.244.000 | 2.855.109 | 4.077.326 |
| TRAMO 1 | | 1.871.721 | 2.381.447 | 3.400.898 |
| TRAMO 2 | | 1.243.969 | 1.582.739 | 2.260.279 |
| TRAMO 3 | | 1.011.441 | 1.286.887 | 1.837.778 |
| TRAMO 4 | | 895.357 | 1.139.190 | 1.626.855 |
| TRAMO 5 | | 837.057 | 1.065.013 | 1.520.924 |

| valor horas extras 50% | |
|------------------------|--------|
| TRAMO A | 17.850 |
| TRAMO 1 | 14.889 |
| TRAMO 2 | 9.895 |
| TRAMO 3 | 8.046 |
| TRAMO 4 | 7.122 |
| TRAMO 5 | 6.658 |