

INSTITUTO DE PREVISION SOCIAL - DIRECCION DE RECAUDACION Y FISCALIZACION

INTERESES COMPENSATORIOS. TABLA GENERAL DE INDICES.

ART. 12 DECRETO-LEY 9650/80 (T.O. DECRETO 600/94, LEY 11562 Y MODIF.) y RESOLUCIONES N° 5/97 Y N° 9/00.

| 2015 | MES DE: | ENERO | FEBRERO | MARZO | ABRIL | MAYO | JUNIO | JULIO | AGOSTO | SETIEMBRE | OCTUBRE | NOVIEMBRE | DICIEMBRE | 2015 |
|------------|---------|-----------|----------|----------|----------|----------|----------|----------|----------|-----------|----------|-----------|-----------|------|
| T.N.A. | | 21,16% | 21,57% | 22,19% | 22,37% | 22,60% | 22,10% | 22,04% | 22,33% | 22,84% | 22,64% | 22,87% | 23,27% | |
| VIGENTE AL | | 1-12-2014 | 2-1-2015 | 2-2-2015 | 2-3-2015 | 1-4-2015 | 4-5-2015 | 1-6-2015 | 1-7-2015 | 3-8-2015 | 1-9-2015 | 1-10-2015 | 2-11-2015 | |
| T.E.M. | | 1,74% | 1,77% | 1,82% | 1,84% | 1,86% | 1,82% | 1,81% | 1,84% | 1,88% | 1,86% | 1,88% | 1,91% | |
| T.E.D. | | 0,00058 | 0,00059 | 0,00061 | 0,00061 | 0,00062 | 0,00061 | 0,00060 | 0,00061 | 0,00063 | 0,00062 | 0,00063 | 0,00064 | |
| DIA | | | | | | | | | | | | | | DIA |
| 1 | | 3,3311 | 3,3491 | 3,3656 | 3,3844 | 3,4029 | 3,4221 | 3,4403 | 3,4590 | 3,4780 | 3,4968 | 3,5160 | 3,5348 | 1 |
| 2 | | 3,3317 | 3,3497 | 3,3662 | 3,3851 | 3,4035 | 3,4227 | 3,4409 | 3,4596 | 3,4786 | 3,4974 | 3,5166 | 3,5355 | 2 |
| 3 | | 3,3323 | 3,3503 | 3,3669 | 3,3857 | 3,4041 | 3,4233 | 3,4415 | 3,4602 | 3,4793 | 3,4980 | 3,5173 | 3,5361 | 3 |
| 4 | | 3,3328 | 3,3509 | 3,3675 | 3,3863 | 3,4047 | 3,4239 | 3,4421 | 3,4608 | 3,4799 | 3,4986 | 3,5179 | 3,5367 | 4 |
| 5 | | 3,3334 | 3,3515 | 3,3681 | 3,3869 | 3,4053 | 3,4245 | 3,4427 | 3,4614 | 3,4805 | 3,4993 | 3,5185 | 3,5374 | 5 |
| 6 | | 3,3340 | 3,3520 | 3,3687 | 3,3875 | 3,4060 | 3,4251 | 3,4433 | 3,4620 | 3,4811 | 3,4999 | 3,5192 | 3,5380 | 6 |
| 7 | | 3,3346 | 3,3526 | 3,3693 | 3,3881 | 3,4066 | 3,4257 | 3,4439 | 3,4626 | 3,4818 | 3,5005 | 3,5198 | 3,5387 | 7 |
| 8 | | 3,3352 | 3,3532 | 3,3699 | 3,3887 | 3,4072 | 3,4263 | 3,4445 | 3,4632 | 3,4824 | 3,5011 | 3,5204 | 3,5393 | 8 |
| 9 | | 3,3357 | 3,3538 | 3,3705 | 3,3893 | 3,4078 | 3,4269 | 3,4451 | 3,4638 | 3,4830 | 3,5017 | 3,5211 | 3,5399 | 9 |
| 10 | | 3,3363 | 3,3544 | 3,3711 | 3,3899 | 3,4084 | 3,4276 | 3,4457 | 3,4645 | 3,4837 | 3,5024 | 3,5217 | 3,5406 | 10 |
| 11 | | 3,3369 | 3,3550 | 3,3717 | 3,3905 | 3,4091 | 3,4282 | 3,4463 | 3,4651 | 3,4843 | 3,5030 | 3,5223 | 3,5412 | 11 |
| 12 | | 3,3375 | 3,3556 | 3,3723 | 3,3912 | 3,4097 | 3,4288 | 3,4469 | 3,4657 | 3,4849 | 3,5036 | 3,5229 | 3,5419 | 12 |
| 13 | | 3,3381 | 3,3562 | 3,3730 | 3,3918 | 3,4103 | 3,4294 | 3,4475 | 3,4663 | 3,4856 | 3,5042 | 3,5236 | 3,5425 | 13 |
| 14 | | 3,3386 | 3,3568 | 3,3736 | 3,3924 | 3,4109 | 3,4300 | 3,4481 | 3,4669 | 3,4862 | 3,5048 | 3,5242 | 3,5431 | 14 |
| 15 | | 3,3392 | 3,3574 | 3,3742 | 3,3930 | 3,4115 | 3,4306 | 3,4487 | 3,4675 | 3,4868 | 3,5055 | 3,5248 | 3,5438 | 15 |
| 16 | | 3,3398 | 3,3579 | 3,3748 | 3,3936 | 3,4122 | 3,4312 | 3,4493 | 3,4681 | 3,4874 | 3,5061 | 3,5255 | 3,5444 | 16 |
| 17 | | 3,3404 | 3,3585 | 3,3754 | 3,3942 | 3,4128 | 3,4318 | 3,4499 | 3,4687 | 3,4881 | 3,5067 | 3,5261 | 3,5451 | 17 |
| 18 | | 3,3410 | 3,3591 | 3,3760 | 3,3948 | 3,4134 | 3,4324 | 3,4505 | 3,4693 | 3,4887 | 3,5073 | 3,5267 | 3,5457 | 18 |
| 19 | | 3,3415 | 3,3597 | 3,3766 | 3,3954 | 3,4140 | 3,4330 | 3,4511 | 3,4699 | 3,4893 | 3,5079 | 3,5274 | 3,5463 | 19 |
| 20 | | 3,3421 | 3,3603 | 3,3772 | 3,3960 | 3,4146 | 3,4337 | 3,4517 | 3,4706 | 3,4900 | 3,5086 | 3,5280 | 3,5470 | 20 |
| 21 | | 3,3427 | 3,3609 | 3,3778 | 3,3966 | 3,4153 | 3,4343 | 3,4523 | 3,4712 | 3,4906 | 3,5092 | 3,5286 | 3,5476 | 21 |
| 22 | | 3,3433 | 3,3615 | 3,3784 | 3,3973 | 3,4159 | 3,4349 | 3,4529 | 3,4718 | 3,4912 | 3,5098 | 3,5292 | 3,5483 | 22 |
| 23 | | 3,3439 | 3,3621 | 3,3791 | 3,3979 | 3,4165 | 3,4355 | 3,4535 | 3,4724 | 3,4919 | 3,5104 | 3,5299 | 3,5489 | 23 |
| 24 | | 3,3444 | 3,3627 | 3,3797 | 3,3985 | 3,4171 | 3,4361 | 3,4541 | 3,4730 | 3,4925 | 3,5110 | 3,5305 | 3,5495 | 24 |
| 25 | | 3,3450 | 3,3633 | 3,3803 | 3,3991 | 3,4177 | 3,4367 | 3,4547 | 3,4736 | 3,4931 | 3,5117 | 3,5311 | 3,5502 | 25 |
| 26 | | 3,3456 | 3,3638 | 3,3809 | 3,3997 | 3,4184 | 3,4373 | 3,4553 | 3,4742 | 3,4937 | 3,5123 | 3,5318 | 3,5508 | 26 |
| 27 | | 3,3462 | 3,3644 | 3,3815 | 3,4003 | 3,4190 | 3,4379 | 3,4559 | 3,4748 | 3,4944 | 3,5129 | 3,5324 | 3,5515 | 27 |
| 28 | | 3,3468 | 3,3650 | 3,3821 | 3,4009 | 3,4196 | 3,4385 | 3,4565 | 3,4754 | 3,4950 | 3,5135 | 3,5330 | 3,5521 | 28 |
| 29 | | 3,3473 | --- | 3,3827 | 3,4015 | 3,4202 | 3,4391 | 3,4571 | 3,4760 | 3,4956 | 3,5141 | 3,5337 | 3,5527 | 29 |
| 30 | | 3,3479 | --- | 3,3832 | 3,4022 | 3,4208 | 3,4397 | 3,4578 | 3,4768 | 3,4962 | 3,5148 | 3,5342 | 3,5533 | 30 |
| 31 | | 3,3485 | --- | 3,3838 | --- | 3,4215 | --- | 3,4584 | 3,4774 | --- | 3,5154 | --- | 3,5539 | 31 |

CALCULO PARA EL PAGO DE INTERESES COMPENSATORIOS: SE ORIGINAN (EN FORMA AUTOMATICA) **POR EL NO DEPOSITO EN TERMINO** A LA FECHA DE

VENCIMIENTO DE LAS SUMAS DEVENGADAS POR APORTES Y CONTRIBUCIONES y CUOTAS DE PLANES DE REGULARIZACION Y PAGO, A FAVOR DEL I.P.S.

- a) PARA OBLIGACIONES NORMALES: EL DEPOSITO SE CONSIDERA ABONADO EN TERMINO, SI SE EFECTUO ANTES DEL DIA DIEZ (10) DEL MES SIGUIENTE AL DEVENGAMIENTO DE LOS APORTES Y CONTRIBUCIONES (ES DECIR, DIA HABIL BANCARIO ANTERIOR AL DIA 10 DE CADA MES).
EL INDICE RECUADRADO (DIA 9 ó ANTERIOR) ES EL INDICE CORRESPONDIENTE DEL DIA Y MES DE VENCIMIENTO DE LA OBLIGACION NORMAL DEVENGADA DEL MES ANTERIOR.
- b) PARA CUOTAS DE PLANES DE PAGO: EL DEPOSITO SE CONSIDERA ABONADO EN TERMINO, SI SE EFECTUO HASTA EL DIA VEINTE (20) O HABIL BANCARIO ANTERIOR.
EL INDICE RECUADRADO (DIA 20 ó ANTERIOR) ES EL INDICE CORRESPONDIENTE DEL DIA Y MES DE VENCIMIENTO DE LA CUOTA A PAGAR.
- c) CALCULO: AL INDICE DEL DIA DEL PAGO DEBE RESTARSE EL INDICE DEL DIA DE VENCIMIENTO, ARROJANDO UN NUEVO INDICE QUE MULTIPLICADO POR EL IMPORTE DE LAS OBLIGACIONES O CUOTAS VENCIDAS, DA EL MONTO DE INTERES COMPENSATORIO A PAGAR.
- d) PARA PERIODOS ANTERIORES AL 1° DE NOVIEMBRE DE 1997 O QUE COMPRENDAN ESA FECHA, CONSULTAR LA TABLA PERTINENTE Y METOLOGIA DE CALCULO.