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este manual es una guía práctica ideada para aprender a confeccionar nóminas desde cero su contenido responde al previsto en la especialidad formativa identificada con el código adgd0071 nóminas con un enfoque práctico se presenta el concepto y el contenido de una nóminatomando como punto de partida y referencia el propio documento que la contiene se detallan las diversas percepciones que pueden recibir los trabajadores salariales y no salariales y el cálculo de las percepciones más habituales así como las deducciones aplicables a los recibos de salarios todo ello ilustrado con ejemplos y resoluciones detalladas se incluye además un bloque con 14 supuestos prácticos diferentes de nóminas explicadas y confeccionadas paso a paso complementado con más ejercicios para aplicar lo aprendido asimismo se abordan las

obligaciones derivadas de la relación laboral de los trabajadores y empresas con respecto al irpf se explican los modelos 145 111 y 190 y se muestra cómo calcular el tipo de irpf mediante el uso del simulador de la aeat todas las soluciones están disponibles en paraninfo es el autor jesús garcía martín es profesor de ciclos formativos en la familiaprofesional de administración y gestión y cuenta con una amplia trayectoria profesional

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