

CÁLCULO DE COSTO HORA HOMBRE PARA EL AÑO 2023 - 2024 (SPP)

DESCRIPCIÓN	ABREV.	PORCENT. %	OPERARIO	OFICIAL	PEÓN	OPERADOR DE EQUIPO MEDIANO	OPERADOR DE EQUIPO PESADO
Jornal Básico	JB		S/. 84.45	S/. 66.45	S/. 59.80	S/. 84.70	S/. 84.70
Bonificación Unificada de Construcción	BUC		32.00%	30.00%	30.00%	32.00%	32.00%
			S/.27.02	S/. 19.94	S/. 17.94	S/. 27.10	S/. 27.10
Bonificación por Alta Especialización	BAE					8.00%	10.00%
			S/. -	S/. -	S/. -	S/. 6.78	S/. 8.47
Leyes Sociales							
Liquidación	LIQ	12.00%	S/. 10.13	S/. 7.97	S/. 7.18	S/. 10.16	S/. 10.16
CTS	CTS	3.00%	S/. 2.53	S/. 1.99	S/. 1.79	S/. 2.54	S/. 2.54
Vacaciones	VAC	11.32%	S/. 9.56	S/. 7.52	S/. 6.77	S/. 9.59	S/. 9.59
Dominical	DOM	17.18%	S/. 14.51	S/. 11.41	S/. 10.27	S/. 14.55	S/. 14.55
Feridos	FER	3.39%	S/. 2.86	S/. 2.25	S/. 2.02	S/. 2.87	S/. 2.87
Gratificación	GRAT	26.42%	S/. 22.32	S/. 17.56	S/. 15.80	S/. 22.38	S/. 22.38
Escolaridad	ESC	29.73%	S/. 25.10	S/. 19.75	S/. 17.78	S/. 25.18	S/. 25.18
Aportes del Empleador (Sobre Remuneración Afecta)							
ESSALUD	Essalud	9.00%	S/. 14.69	S/. 11.44	S/. 10.30	S/. 15.35	S/. 15.50
SCTR	Sctr	3.00%	S/. 4.90	S/. 3.81	S/. 3.43	S/. 5.12	S/. 5.17
Aporte a la AFP	A_AFP	1.00%	S/. 1.63	S/. 1.27	S/. 1.14	S/. 1.71	S/. 1.72
Otros Pagos							
Bonificación por Movilidad Acumulada	MOV		S/. 8.00	S/. 8.00	S/. 8.00	S/. 8.00	S/. 8.00
Overol (2 por año)	OVE	SI	S/. 0.59	S/. 0.59	S/. 0.59	S/. 0.59	S/. 0.59
Seguro de Vida	SV		S/. 0.20	S/. 0.20	S/. 0.20	S/. 0.20	S/. 0.20
			S/. 226.49	S/. 225.95	S/. 158.93	S/. 234.98	S/. 238.72
VALOR HORA HOMBRE =			S/. 28.31	S/. 28.24	S/. 19.87	S/. 29.37	S/. 29.84


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