REPÚBLICA DE COSTA RICA

MINISTERIO DE EDUCACIÓN PÚBLICA

Dirección de Recursos Humanos – Departamento de Gestión de Trámites y Servicios

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RESOLUCIÓN Nº DGTS-0711-2023

EL PODER EJECUTIVO, San José, a las siete horas y cincuenta y seis minutos del día nueve del mes de mayo del año dos mil veintitrés.

Se conoce acto administrativo tendiente al pago de **Zonaje** de los periodos comprendidos del **01 de abril del 2022 al 31 de diciembre del 2022.**

RESULTANDO

I. Que en el Decreto Ejecutivo Nº 16347-MEP del 24 de mayo de 1985 se establece el concepto de Zonaje según su Artículo 1: "consiste en el sobresueldo que se pagará a los servidores del Ministerio de Educación Pública, que prestan sus servicios en zonas calificadas como incómodas o insalubres...".

II. Que la Dirección de Recursos Humanos ha detectado un grupo de funcionarios que habiendo solicitado el reconocimiento de este componente adicional y cumpliendo con los requisitos dispuestos por la normativa, no se les ha reconocido salarialmente. Por lo que debe ejecutar las acciones pertinentes para asegurar el pago y cumplir con lo dispuesto por el bloque de legalidad vigente.

III. Que no se han detectado vicios u omisiones que provoquen indefensión y se han observado las prescripciones de ley.

CONSIDERANDO

I. Que de conformidad con el acuerdo N°116-P de fecha 07 de octubre del 2022, publicado en el Alcance N°218 a La Gaceta N°194 de fecha 12 de octubre del 2022, reformado por el Acuerdo N° 181-P de fecha 23 de enero del 2023, publicado en el Diario Oficial La Gaceta N° 24 del 9 de febrero del 2023, se delegó la firma del señor Rodrigo Chaves Robles, Presidente de la República, en el señor Jorge Rodríguez Bogle, Viceministro de la Presidencia en Asuntos Administrativos y de Enlace Institucional del Ministerio de la Presidencia, en aquellas resoluciones y acuerdos bajo la competencia del Poder Ejecutivo, señalados en el considerando V) del acuerdo de cita.

II. Que de conformidad con el acuerdo N° AC-0021-2023-MEP de fecha 14 de marzo del 2023, publicado en La Gaceta N° 59 de fecha 30 de marzo del 2023, se delegó la firma de la señora Anna Katharina Müller Castro, Ministra de Educación Pública, en la señora Sofía Ramírez González, Viceministra Administrativa del Ministerio de Educación Pública, para el dictado de las resoluciones administrativas, sus adiciones cuando sean necesarias y sus eventuales recursos en alzada, referentes a derechos laborales de las personas servidoras y personas ex servidoras de la Administración Pública, indicados en el considerando VIII) del acuerdo de cita.

III. El Ministerio de Educación Pública ha realizado acciones tendientes a reconocer componentes salariales a los funcionarios que cumplen con lo dispuesto en la normativa vigente. A la fecha de esta resolución no se ha efectuado el referido reconocimiento en lo que se refiere a los componentes "Zonaje". Tal componente encuentra su sustento jurídico en el Decreto Ejecutivo Nº 16347-MEP del 24 de mayo de 1985. Así como, encuentra fundamento en el artículo 135 de la Ley General de la Administración Pública.

IV. Por lo cual mediante informes técnicos **N° DRH-UGR-11921-2023, DRH-UGR-5184-2023, DRH-UGR-22856-2023, DRH-UGR-5102-2023, DRH-UGR-19399-2023, DRH-UGR-19821-2023, DRH-UGR-13319-2023, DRH-UGR-12870-2023, DRH-UGR-15085-2023, DRH-UGR-1361-2023, DRH-UGR-5277-2023, DRH-UGR-18906-2023, DRH-UGR-10641-2023, DRH-UGR-19538-2023, DRH-UGR-8227-2023, DRH-UGR-8853-2023, DRH-UGR-22115-2023, DRH-UGR-16004-2023, DRH-UGR-5314-2023, DRH-UGR-6697-2023, DRH-UGR-13437-2023, DRH-UGR-11866-2023, DRH-UGR-22657-2023, DRH-UGR-13606-2023, DRH-UGR-23290-2023, DRH-UGR-1129-2023, DRH-UGR-6290-2023, DRH-UGR-13446-2023, DRH-UGR-4334-2023, DRH-UGR-24656-2023, DRH-UGR-13496-2023, DRH-UGR-10412-2023, DRH-UGR-2729-2023, DRH-UGR-24165-2023, DRH-UGR-8298-2023, DRH-UGR-13093-2023, DRH-UGR-1745-2023, DRH-UGR-13974-2023, DRH-UGR-21768-2023, DRH-UGR-23880-2023, DRH-UGR-22326-2023, DRH-UGR-14154-2023, DRH-UGR-23745-2023, DRH-UGR-13948-2023, DRH-UGR-11409-2023, DRH-UGR-13829-2023, DRH-UGR-17234-2023, DRH-UGR-5525-2023, DRH-UGR-5664-2023, DRH-UGR-14775-2023, DRH-UGR-21734-2023, DRH-UGR-23781-2023, DRH-UGR-23474-2023, DRH-UGR-18936-2023, DRH-UGR-1252-2023, DRH-UGR-21430-2023, DRH-UGR-23752-2023, DRH-UGR-3608-2023, DRH-UGR-10269-2023, DRH-UGR-5714-2023, DRH-UGR-21067-2023, DRH-UGR-6083-2023, DRH-UGR-2417-2023, DRH-UGR-20152-2023, DRH-UGR-17047-2023, DRH-UGR-10325-2023, DRH-UGR-2495-2023, DRH-UGR-2049-2023, DRH-UGR-15973-2023, DRH-UGR-9650-2023, DRH-UGR-18097-2023, DRH-UGR-21873-2023, DRH-UGR-18271-2023, DRH-UGR-4406-2023, DRH-UGR-22753-2023, DRH-UGR-15616-2023, DRH-UGR-22619-2023, DRH-UGR-13995-2023, DRH-UGR-23851-2023, DRH-UGR-23920-2023, DRH-UGR-21257-2023, DRH-UGR-10094-2023, DRH-UGR-18202-2023, DRH-UGR-19789-2023, DRH-UGR-22541-2023, DRH-UGR-10041-2023, DRH-UGR-4014-2023, DRH-UGR-4866-2023, DRH-UGR-23466-2023, DRH-UGR-10565-2023, DRH-UGR-9884-2023, DRH-UGR-17911-2023, DRH-UGR-19121-2023, DRH-UGR-21582-2023, DRH-UGR-1648-2023, DRH-UGR-3524-2023, DRH-UGR-6659-2023, DRH-UGR-21596-2023, DRH-UGR-15627-2023, DRH-UGR-10539-2023, DRH-UGR-20109-2023, DRH-UGR-21026-2023, DRH-UGR-20936-2023, DRH-UGR-14647-2023, DRH-UGR-14324-2023, DRH-UGR-22358-2023, DRH-UGR-9094-2023, DRH-UGR-2705-2023, DRH-UGR-10246-2023, DRH-UGR-1681-2023, DRH-UGR-10126-2023, DRH-UGR-5785-2023, DRH-UGR-7337-2023, DRH-UGR-2073-2023, DRH-UGR-13224-2023, DRH-UGR-21015-2023, DRH-UGR-18020-2023, DRH-UGR-6979-2023, DRH-UGR-12177-2023, DRH-UGR-12841-2023, DRH-UGR-2864-2023, DRH-UGR-20369-2023, DRH-UGR-12383-2023, DRH-UGR-1680-2023, DRH-UGR-20843-2023, DRH-UGR-16961-2023, DRH-UGR-9512-2023, DRH-UGR-14887-2023, DRH-UGR-1705-2023, DRH-UGR-9672-2023, DRH-**

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UGR-6487-2023, DRH-UGR-10017-2023, DRH-UGR-21482-2023, DRH-UGR-5237-2023, DRH-UGR-17477-2023, DRH-UGR-18843-2023, DRH-UGR-7270-2023, DRH-UGR-11994-2023, DRH-UGR-22256-2023, DRH-UGR-20429-2023, DRH-UGR-18259-2023, DRH-UGR-22490-2023, DRH-UGR-12323-2023, DRH-UGR-13633-2023, DRH-UGR-19911-2023, DRH-UGR-14465-2023, DRH-UGR-13141-2023, DRH-UGR-12213-2023, DRH-UGR-22165-2023, DRH-UGR-18046-2023, DRH-UGR-7497-2023, DRH-UGR-17937-2023, DRH-UGR-20656-2023, DRH-UGR-19791-2023, DRH-UGR-23694-2023, DRH-UGR-17697-2023, DRH-UGR-8581-2023, DRH-UGR-11558-2023, DRH-UGR-20445-2023, DRH-UGR-18616-2023, DRH-UGR-21097-2023, DRH-UGR-22318-2023, DRH-UGR-22823-2023, DRH-UGR-15350-2023, DRH-UGR-23230-2023, DRH-UGR-21167-2023, DRH-UGR-21326-2023, DRH-UGR-6148-2023, DRH-UGR-13298-2023, DRH-UGR-10334-2023, DRH-UGR-10517-2023, DRH-UGR-10993-2023, DRH-UGR-23508-2023, DRH-UGR-2639-2023, DRH-UGR-3294-2023, DRH-UGR-17083-2023, DRH-UGR-5706-2023, DRH-UGR-23055-2023, DRH-UGR-23785-2023, DRH-UGR-23458-2023, DRH-UGR-13843-2023, DRH-UGR-9826-2023, DRH-UGR-22745-2023, DRH-UGR-3788-2023, DRH-UGR-22244-2023, DRH-UGR-19403-2023, DRH-UGR-16837-2023, DRH-UGR-17584-2023, DRH-UGR-12850-2023, DRH-UGR-11912-2023, DRH-UGR-12331-2023, DRH-UGR-21262-2023, DRH-UGR-16819-2023, DRH-UGR-3677-2023, DRH-UGR-20149-2023, DRH-UGR-2055-2023, DRH-UGR-19806-2023, DRH-UGR-4674-2023, DRH-UGR-7008-2023, DRH-UGR-3836-2023, DRH-UGR-7034-2023, DRH-UGR-21861-2023, DRH-UGR-24899-2023, DRH-UGR-10282-2023, DRH-UGR-21603-2023, DRH-UGR-22736-2023, DRH-UGR-21062-2023, DRH-UGR-21942-2023, DRH-UGR-4601-2023, DRH-UGR-12749-2023, DRH-UGR-6052-2023, DRH-UGR-6094-2023, DRH-UGR-19569-2023, DRH-UGR-13528-2023, DRH-UGR-23086-2023, DRH-UGR-1436-2023, DRH-UGR-2311-2023, DRH-UGR-24182-2023, DRH-UGR-2796-2023, DRH-UGR-12306-2023, DRH-UGR-13256-2023, DRH-UGR-1604-2023, DRH-UGR-13241-2023, DRH-UGR-3274-2023, DRH-UGR-7154-2023, DRH-UGR-17250-2023, DRH-UGR-1093-2023, DRH-UGR-24557-2023, DRH-UGR-22136-2023, DRH-UGR-3602-2023, DRH-UGR-5344-2023, DRH-UGR-23463-2023, DRH-UGR-0942-2023, DRH-UGR-15917-2023, DRH-UGR-14125-2023, DRH-UGR-4791-2023, DRH-UGR-22467-2023, DRH-UGR-9653-2023, DRH-UGR-8830-2023, DRH-UGR-11176-2023, DRH-UGR-6090-2023, DRH-UGR-10196-2023, DRH-UGR-24846-2023, DRH-UGR-22819-2023, DRH-UGR-21625-2023, DRH-UGR-6015-2023, DRH-UGR-21746-2023, DRH-UGR-22066-2023, DRH-UGR-23457-2023, DRH-UGR-24193-2023, DRH-UGR-18605-2023, DRH-UGR-17564-2023, DRH-UGR-14820-2023, DRH-UGR-1990-2023, DRH-UGR-2838-2023, DRH-UGR-10553-2023, DRH-UGR-2627-2023, DRH-UGR-4732-2023, DRH-UGR-10933-2023, DRH-UGR-21893-2023, DRH-UGR-22771-2023, DRH-UGR-21865-2023, DRH-UGR-5888-2023, DRH-UGR-11300-2023, DRH-UGR-23218-2023, DRH-UGR-17205-2023, DRH-UGR-14998-2023, DRH-UGR-23008-2023, DRH-UGR-4064-2023, DRH-UGR-15930-2023, DRH-UGR-18017-2023, DRH-UGR-21409-2023, DRH-UGR-18334-2023, DRH-UGR-23638-2023, DRH-UGR-6973-2023, DRH-UGR-12523-2023, DRH-UGR-10621-2023, DRH-UGR-11172-2023, DRH-UGR-13967-2023, DRH-UGR-4246-2023, DRH-UGR-23384-2023, DRH-UGR-5798-2023, DRH-UGR-18818-2023, DRH-UGR-19237-2023, DRH-UGR-10407-2023, DRH-UGR-10752-2023, DRH-UGR-19645-2023, DRH-UGR-0910-2023, DRH-UGR-22302-2023, DRH-UGR-5529-2023, DRH-

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UGR-6283-2023, DRH-UGR-13494-2023, DRH-UGR-20481-2023, DRH-UGR-6317-2023, DRH-UGR-1989-2023, DRH-UGR-7456-2023, DRH-UGR-22886-2023, DRH-UGR-18778-2023, DRH-UGR-16250-2023, DRH-UGR-1399-2023, DRH-UGR-13664-2023, DRH-UGR-18573-2023, DRH-UGR-4447-2023, DRH-UGR-6980-2023, DRH-UGR-3343-2023, DRH-UGR-6838-2023, DRH-UGR-18622-2023, DRH-UGR-2990-2023, DRH-UGR-6808-2023, DRH-UGR-1169-2023, DRH-UGR-10525-2023, DRH-UGR-11269-2023, DRH-UGR-19723-2023, DRH-UGR-6325-2023, DRH-UGR-9564-2023, DRH-UGR-6559-2023, DRH-UGR-6802-2023, DRH-UGR-8908-2023, DRH-UGR-6432-2023, DRH-UGR-21459-2023, DRH-UGR-4959-2023, DRH-UGR-20262-2023, DRH-UGR-17840-2023, DRH-UGR-12026-2023, DRH-UGR-7169-2023, DRH-UGR-7139-2023, DRH-UGR-10232-2023, DRH-UGR-2896-2023, DRH-UGR-24749-2023, DRH-UGR-3019-2023, DRH-UGR-24691-2023, DRH-UGR-17203-2023, DRH-UGR-3997-2023, DRH-UGR-5148-2023, DRH-UGR-22007-2023, DRH-UGR-13223-2023, DRH-UGR-21937-2023, DRH-UGR-13091-2023, DRH-UGR-22300-2023, DRH-UGR-5687-2023, DRH-UGR-8009-2023, DRH-UGR-24136-2023, DRH-UGR-23209-2023, DRH-UGR-2087-2023, DRH-UGR-20391-2023, DRH-UGR-11852-2023, DRH-UGR-20903-2023, DRH-UGR-2167-2023, DRH-UGR-9811-2023, DRH-UGR-20401-2023, DRH-UGR-15490-2023, DRH-UGR-18663-2023, DRH-UGR-10099-2023, DRH-UGR-4523-2023, DRH-UGR-22309-2023, DRH-UGR-17612-2023, DRH-UGR-5537-2023, DRH-UGR-1739-2023, DRH-UGR-24377-2023, DRH-UGR-16731-2023, DRH-UGR-22306-2023, DRH-UGR-10506-2023, DRH-UGR-1453-2023, DRH-UGR-20753-2023, DRH-UGR-22296-2023, DRH-UGR-21161-2023, DRH-UGR-4487-2023, DRH-UGR-17493-2023, DRH-UGR-14934-2023, DRH-UGR-3164-2023, DRH-UGR-9021-2023, DRH-UGR-16160-2023, DRH-UGR-22443-2023, DRH-UGR-17855-2023, DRH-UGR-14121-2023, DRH-UGR-15365-2023, DRH-UGR-24269-2023, DRH-UGR-6123-2023, DRH-UGR-22497-2023, DRH-UGR-20270-2023, DRH-UGR-19841-2023, DRH-UGR-16214-2023, DRH-UGR-17979-2023, DRH-UGR-19991-2023, DRH-UGR-7039-2023, DRH-UGR-10728-2023, DRH-UGR-18929-2023, DRH-UGR-5867-2023, DRH-UGR-20058-2023, DRH-UGR-9959-2023, DRH-UGR-18520-2023, DRH-UGR-6774-2023, DRH-UGR-20485-2023, DRH-UGR-6591-2023, DRH-UGR-16830-2023, DRH-UGR-5419-2023, DRH-UGR-10262-2023, DRH-UGR-11767-2023, DRH-UGR-6335-2023, DRH-UGR-9171-2023, DRH-UGR-23613-2023, DRH-UGR-20349-2023, DRH-UGR-12072-2023, DRH-UGR-3463-2023, DRH-UGR-7106-2023, DRH-UGR-22513-2023, DRH-UGR-22172-2023, DRH-UGR-5451-2023, DRH-UGR-20826-2023, DRH-UGR-17619-2023, DRH-UGR-19559-2023, DRH-UGR-19903-2023, DRH-UGR-3619-2023, DRH-UGR-19051-2023, DRH-UGR-13941-2023, DRH-UGR-18564-2023, DRH-UGR-19855-2023, DRH-UGR-18630-2023, DRH-UGR-17215-2023, DRH-UGR-24900-2023, DRH-UGR-18841-2023, DRH-UGR-24544-2023, DRH-UGR-13792-2023, DRH-UGR-0936-2023, DRH-UGR-8608-2023, DRH-UGR-2271-2023, DRH-UGR-8205-2023, DRH-UGR-24078-2023, DRH-UGR-21651-2023, DRH-UGR-21221-2023, DRH-UGR-6449-2023, DRH-UGR-22717-2023, DRH-UGR-21220-2023, DRH-UGR-3699-2023, DRH-UGR-2153-2023, DRH-UGR-21723-2023, DRH-UGR-23195-2023, DRH-UGR-22333-2023, DRH-UGR-9141-2023, DRH-UGR-9324-2023, DRH-UGR-20275-2023, DRH-UGR-20490-2023, DRH-UGR-4035-2023, DRH-UGR-19872-2023, DRH-UGR-19242-2023, DRH-UGR-5696-2023, DRH-UGR-15909-2023, DRH-UGR-10312-2023, DRH-UGR-6514-2023, DRH-UGR-16883-2023, DRH-

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UGR-21267-2023, DRH-UGR-7679-2023, DRH-UGR-2006-2023, DRH-UGR-1507-2023, DRH-UGR-14318-2023, DRH-UGR-17626-2023, DRH-UGR-7037-2023, DRH-UGR-16578-2023, DRH-UGR-6447-2023, DRH-UGR-15989-2023, DRH-UGR-24714-2023, DRH-UGR-14899-2023, DRH-UGR-8763-2023, DRH-UGR-13303-2023, DRH-UGR-14319-2023, DRH-UGR-20190-2023, DRH-UGR-23095-2023, DRH-UGR-10926-2023, DRH-UGR-15857-2023, DRH-UGR-15420-2023, DRH-UGR-13956-2023, DRH-UGR-11063-2023, DRH-UGR-24567-2023, DRH-UGR-7561-2023, DRH-UGR-5789-2023, DRH-UGR-23568-2023, DRH-UGR-23262-2023, DRH-UGR-16511-2023, DRH-UGR-14624-2023, DRH-UGR-7676-2023, emitidos por la Unidad de Gestión de Reclamos del Departamento de Gestión de Trámites y Servicios de la Dirección de Recursos Humanos, se determinó que los servidores que se refieren en el Cuadro N° 1 contenido en el Anexo N° 1 (Parte integral de la presente resolución, de conformidad con lo dispuesto en el artículo 271 de la Ley General de la Administración Pública), se les deben reconocer el incentivo económico denominado "Zonaje". A continuación, se detalla el cuadro N° 2 titulado "Resumen" correspondiente a los montos totales a reconocer:

Cuadro Nº2: Resumen

CONCEPTO	DIFERENCIA SALARIAL	TOTAL LIQUIDO
Zonaje	₡432,027,951.38	₡370,804,780.75

V. Que el Ministerio de Educación Pública, adeuda el equivalente a **¢432,027,951.38** (Cuatrocientos treinta y dos millones veintisiete mil novecientos cincuenta y uno colones con 38/100) por concepto de **Zonaje** del periodo comprendido del **01 de abril del 2022 al 31 de diciembre del 2022** correspondientes a los servidores detallados en el Anexo N° 1 y el Cuadro N°2. A esta diferencia salarial se le debe realizar la sumatoria del salario escolar y aguinaldo proporcional, y la aplicación de las deducciones fijadas de ley. Lo anterior, según lo dispuesto en el artículo 51 del Estatuto de Servicio Civil; 1 y concordantes de la Ley de Aguinaldo, resultando un total líquido a pagar de **¢370,804,780.75** (Trescientos setenta millones ochocientos cuatro mil setecientos ochenta colones con 75/100), la suma de las deudas por funcionario se encuentra gravada o exenta del Impuesto sobre la Renta de acuerdo con el Cuadro N° 1: Zonaje (Anexo N° 1 denominado "Totales por caso DGTS-0711-2023") y el Cuadro N°2.

De conformidad con la Ley N° 7092 del 21 de abril de 1988, denominada Ley de Impuesto sobre la renta, el artículo 30 del Reglamento de Impuesto sobre la Renta, N° 43198-H del 22 de julio de 2021, y en apego con los Decretos Ejecutivos: el Decreto Ejecutivo 43375-H del 1° de enero del 2022 hasta el 31 de diciembre del 2022, la suma de las deudas por funcionario se encuentra gravada o exenta del Impuesto sobre la Renta, en lo referente a "Zonaje" de acuerdo con los Decretos Ejecutivos descritos anteriormente.

VI. La resolución de mérito se ajusta a los informes técnicos vertidos por las dependencias públicas en relación con la obligación reconocida y que constan en el expediente administrativo correspondiente. Así mismo del análisis de legalidad y de verificación de la suma que se ordena pagar en la presente resolución, se ajusta a la normativa establecida, dentro de la cual se encuentran el Código de Trabajo, Estatuto de Servicio Civil y sus Reglamentos, Ley para el Equilibrio Financiero para el Sector Público; Ley N° 9635 del 03 de diciembre del 2018 y sus reformas, Ley de Fortalecimiento de las Finanzas Públicas; la Ley N° 2166 del 09 de octubre de 1957 y sus reformas, Ley de Salarios de la Administración Pública y Leyes y Reglamentos que regulan la actividad del Ministerio de Educación Pública, Sentencias de Órganos Jurisdiccionales, Circulares e Instructivos relacionados con el trámite de derechos labores, Código de Normas y Procedimientos Tributarios y cualesquiera otra normativa sobre la materia atinente o relacionada con esta resolución.

De conformidad con Circular N° DGPN-CIR-0025-2021 del 03 de diciembre del 2021 de la Dirección General de Presupuesto Nacional, el Instructivo para la Operativización del Proceso de Visado se constituye en aspectos mínimos a considerar en el análisis de los documentos de la ejecución presupuestaria, dentro de los cuales se encuentra el Código de Trabajo, Estatuto de Servicio Civil y su Reglamento, Ley para el Equilibrio Financiero del Sector Público; Ley N° 9635 del 3 de diciembre del 2018 y sus reformas, Ley de Fortalecimiento de las Finanzas Públicas; la Ley N° 2166 del 09 de octubre de 1957 y sus reformas, Ley de Salarios de la Administración Pública; y leyes y reglamentos propios de cada institución. Asimismo, la Circular 101 de la Dirección General de Presupuesto Nacional del Ministerio de Hacienda de fecha 16 de febrero de 2006, el artículo 1 del Decreto Ejecutivo Nº 41264 emitido el 17 de mayo de 2018 denominado "Normas y Criterios Operativos para la Utilización de los Clasificadores del Sector Público" publicado en el Alcance N° 152, del Diario Oficial La Gaceta Nº 159 del 31 de agosto de 2018; la Circular TN-1252-2007/DGPN-508-2007, que se complementa con la circular Nº DGPN-319-2007/T.N.-825-2007 de la Dirección General de Presupuesto Nacional y Tesorería Nacional. Además, en cumplimiento del procedimiento AP-01-06 del Ministerio de Hacienda "Pagos de Bienes y Servicios mediante Resoluciones Administrativas, Sentencias Judiciales en firme y Medidas Alternas con cargo a Reserva de Recursos" (excluye reintegros de Caja Chica), Procedimiento AP-04-02-05 de Presupuesto Nacional del Ministerio de Hacienda "Pago de Cargas Sociales Gobierno de la Republica a favor de la Caja Costarricense de Seguro Social" (Cuotas Patronales y Estatales) y la Circular CCAF 009-2022 de la Comisión de Coordinación de la Administración Financiera del Ministerio de Hacienda de fecha 09 de febrero del 2022 "Normativa de Pago de Diferencias Salariales". Se le aplicó el porcentaje correspondiente al Aporte Obrero Patronal.

VII. De conformidad con el oficio **UGR-0149-2023**, se hace constar que el Ministerio de Educación Pública cuenta con el contenido presupuestario para ejecutar el pago a los gestionantes indicados en la presente resolución administrativa.

POR TANTO

EL PRESIDENTE DE LA REPÚBLICA Y LA MINISTRA DE EDUCACIÓN PÚBLICA, en ejercicio de sus atribuciones constitucionales y con fundamento en las consideraciones que anteceden,

RESUELVEN

1. Ordenar el pago de **₡370,804,780.75** (Trescientos setenta millones ochocientos cuatro mil setecientos ochenta colones con 75/100) por concepto de **Zonaje** de los períodos comprendidos del **01 de abril del 2022 al 31 de diciembre del 2022**, (incluye proporcional de salario escolar y aguinaldo), correspondientes a los servidores mencionados en el Cuadro N° 1: Zonaje (Anexo N° 1 denominado "Totales por caso DGTS-0711-2023"), que le adeuda la Administración. La suma adeudada por funcionario se encuentra exenta o gravada del Impuesto sobre la Renta, como se detalló en los cuadros anteriores.

Cuadro Nº1: Zonaje (Excel adjunto denominado "totales por caso DGTS-0711-2023")

2. Ordenar se deposite dicha suma a los servidores señalados en el Anexo N° 1, en el número de cuenta cliente consignada para cada uno, según el desglose indicado en el cuadro detallado en el Anexo N° 1.

3. Contra esta resolución procede recurso de reposición dentro de los tres días siguientes al día de su notificación.

Notifíquese. -

JORGE RODRÍGUEZ BOGLE
POR/ RODRIGO CHAVES ROBLES
PRESIDENTE DE LA REPÚBLICA

SOFÍA RAMÍREZ GONZÁLEZ,
POR/ ANNA KATHARINA MÜLLER CASTRO
MINISTRA DE EDUCACIÓN PÚBLICA

Elaborado por: MGP. Cindy Trigueros Oviedo.

Revisado por: Lic. Cristian Cedeño Ceballos.