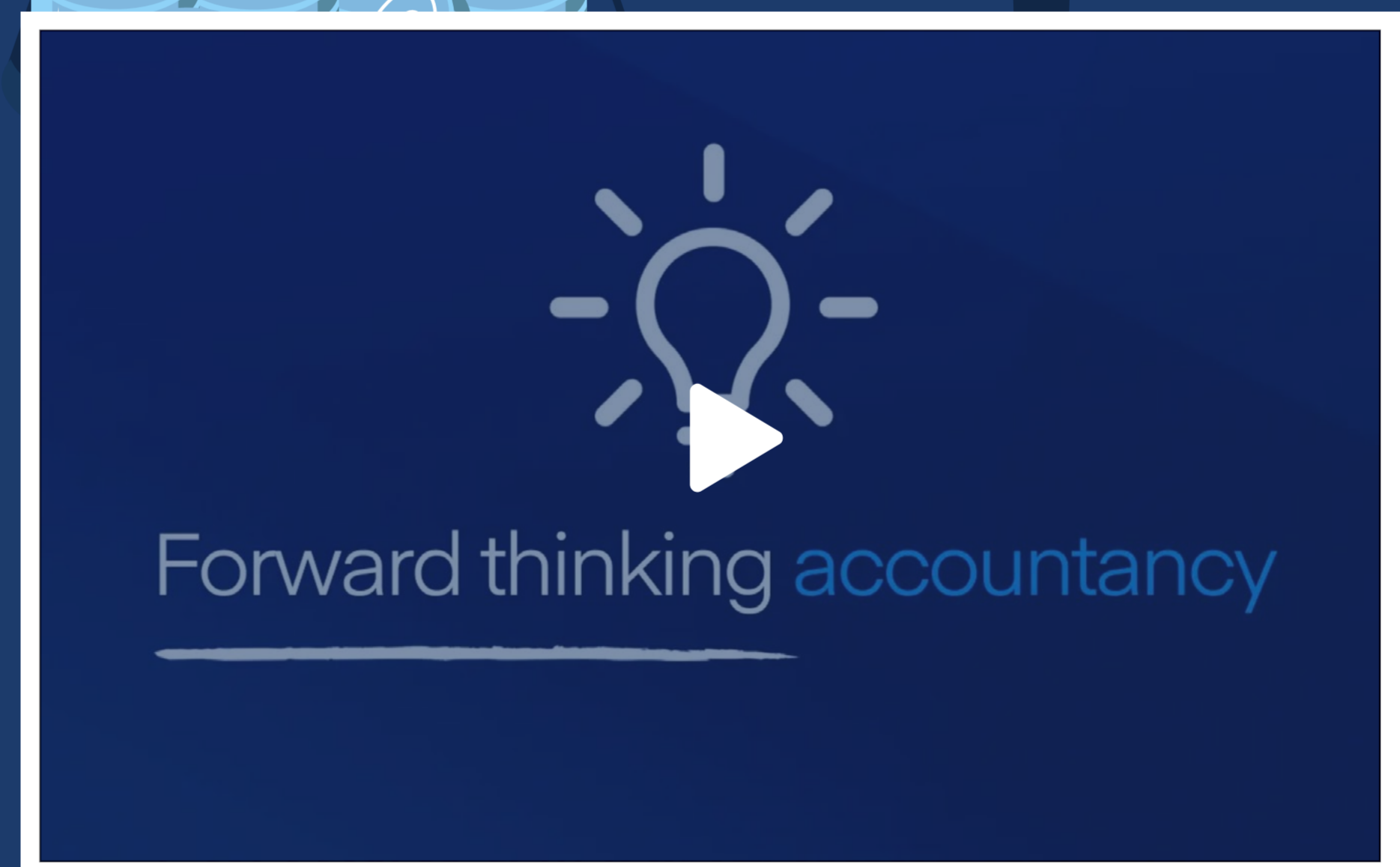


Salary comparison

Lesser & Co.
CHARTERED ACCOUNTANTS
AND BUSINESS ADVISORS

	high salary	low salary plus dividends
Salary	45,000.00	8,844.00
Dividend		36,156.00
Total Income	45,000.00	45,000.00
Income Tax	6,486.00	
NI (Employer)	4,990.08	
NI (Employee)	4,251.84	
Dividend Tax		2,282.25
Total Payable	15,727.92	2,282.25
Corporation Tax Saving	9,498.12	1,680.36
Net Tax	6,229.80	601.89
Net take home	38,770.20	44,398.11



Watch video for explanation