



# Corporate Remuneration Planning Worksheet

This worksheet projects the corporate and personal tax outcomes of custom remuneration strategies for multiple shareholders/employees.

Your client's situation:

• Salary and dividend details	Mr. A	Mrs. A
○ Subject to CPP	Yes	Yes
○ Subject to EI	No	No
○ Provincial health tax %	1.95%	1.95%
○ Existing salary paid	120,000	130,000
○ Marginal salary allocated	100,000	-
○ Marginal eligible dividends allocated	-	100,000
• Tax province	AB	
• Tax year ending	Dec 31, 2016	
• Corporate income and balances		
○ Opening RDTOH carryforward balance	20,000	
○ Opening GRIP carryforward balance	110,000	
○ Active business income	700,000	
○ Other Canadian investment income	105,000	
○ Eligible dividends (not connected) income	120,000	
• Other existing personal income and deductions	Mr. A	Mrs. A
○ Interest income	2,000	1,500
○ Net capital gains	3,500	5,500
○ RRSP deduction	20,000	9,000

Determine the total corporate and personal tax results from the remuneration strategy.

Prepared	Andrew	May 1, 2016
Reviewed		
Approved		

Indexation rates	
2017	-
2018	-
2019	-
2020+	-

Taxpayer name
Existing salary from corporation
Taxpayer subject to CPP
Taxpayer subject to EI
EI payable by corporation
Provincial health tax rate - %

Taxpayer salary conditions					
Mr. A	Mrs. A	Taxpayer 3	Taxpayer 4	Taxpayer 5	Taxpayer 6
120,000	130,000				
Yes	Yes	Yes	Yes	Yes	Yes
No	No	No	No	No	No
No	No	No	No	No	No
1.95%	1.95%	1.95%	1.95%	1.95%	1.95%

Gross cash
(Federal taxes)
(Provincial taxes)
(CPP on business income)
(EI on business income)
(Social benefits repayment)
Provincial or territorial credits
Adjustment
Net cash before CPP & EI
(CPP on employment income)
(EI on employment income)
Net cash

Tax results - individuals					
Existing cash results					
Mr. A	Mrs. A	Taxpayer 3	Taxpayer 4	Taxpayer 5	Taxpayer 6
125,500	137,000	-	-	-	-
(17,227)	(22,817)	-	-	-	-
(8,275)	(10,430)	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
99,998	103,753	-	-	-	-
(2,544)	(2,544)	-	-	-	-
-	-	-	-	-	-
97,454	101,209	-	-	-	-

Prepared	Andrew	May 1, 2016
Reviewed		
Approved		

Indexation rates	
2017	-
2018	-
2019	-
2020+	-

	Marginal cash results					
	Mr. A	Mrs. A	Taxpayer 3	Taxpayer 4	Taxpayer 5	Taxpayer 6
Salary allocated	100,000					
(Related amounts)						
(Corporate CPP + EI + health tax)	(1,913)	-	-	-	-	-
Tax free distributions						
Capital dividends allocated						
Eligible dividends allocated		100,000				
Other than eligible dividends allocated						
Gross cash	98,087	100,000	-	-	-	-
(Federal taxes)	(27,420)	(21,369)	-	-	-	-
(Provincial taxes)	(11,882)	(4,525)	-	-	-	-
(CPP on business income)	-	-	-	-	-	-
(EI on business income)	-	-	-	-	-	-
(Social benefits repayment)	-	-	-	-	-	-
Provincial or territorial credits	-	-	-	-	-	-
Adjustment						
Net cash before CPP & EI	58,785	74,106	-	-	-	-
(CPP on employment income)	-	-	-	-	-	-
(EI on employment income)	-	-	-	-	-	-
Net cash	58,785	74,106	-	-	-	-

	Total cash results					
	Mr. A	Mrs. A	Taxpayer 3	Taxpayer 4	Taxpayer 5	Taxpayer 6
Net cash from existing income	97,454	101,209	-	-	-	-
Net cash from marginal income	58,785	74,106	-	-	-	-
Total net cash	156,239	175,315	-	-	-	-

Notes and calcs	

Prepared	Andrew	May 1, 2016
Reviewed		
Approved		

Indexation rates	
2017	-
2018	-
2019	-
2020+	-

Corporate tax calculation	
Corporate details	
Name	Corporation name
Description	Existing results
Tax province	AB
Tax year ending	Dec 31, 2016
Tax year starting	Jan 1, 2016
Type of corporation	CCPC

Corporate tax calculation	
Corporate details	
Name	Corporation name
Description	Remuneration strategy
Tax province	AB
Tax year ending	Dec 31, 2016
Tax year starting	Jan 1, 2016
Type of corporation	CCPC

Opening carryforward balances	
Net capital losses	-
Non-capital losses	-
Refundable Dividend Tax on Hand	20,000
General Rate Income Pool	110,000
Charitable donations - 75%	-
Charitable donations - no limit	-

Opening carryforward balances	
Net capital losses	-
Non-capital losses	-
Refundable Dividend Tax on Hand	20,000
General Rate Income Pool	110,000
Charitable donations - 75%	-
Charitable donations - no limit	-

Taxable income	
Active business income	700,000
Related addbacks (deductions)	-
Related addbacks (deductions)	-
(Net salary paid)	
(CPP paid by corporation)	
(EI paid by corporation)	
(Provincial health tax)	
(Related amounts)	
Other Canadian investment income	105,000
Related addbacks (deductions)	-
Net capital gains (losses)	-
(Non-taxable portion)	-
(Allowable business investment losses)	-
Non-taxable portion	-
Eligible dividends - not connected	120,000
Eligible dividends - connected	-
Other than eligible dividends - not connected	-
Other than eligible dividends - connected	-
Capital dividends received	-
(Non-taxable portion)	-
Net income (loss) for tax purposes	925,000
(Taxable dividends deductible)	(120,000)
(Charitable donations - 75% limit)	-
(Charitable donations - no limit)	-
(Net capital losses of previous tax years)	-
(Non-capital losses of previous tax year)	-
Taxable income	805,000

Taxable income	
Active business income	700,000
Related addbacks (deductions)	-
Related addbacks (deductions)	-
(Net salary paid)	(98,087)
(CPP paid by corporation)	-
(EI paid by corporation)	-
(Provincial health tax)	(1,913)
(Related amounts)	-
Other Canadian investment income	105,000
Related addbacks (deductions)	-
Net capital gains (losses)	-
(Non-taxable portion)	-
(Allowable business investment losses)	-
Non-taxable portion	-
Eligible dividends - not connected	120,000
Eligible dividends - connected	-
Other than eligible dividends - not connected	-
Other than eligible dividends - connected	-
Capital dividends received	-
(Non-taxable portion)	-
Net income (loss) for tax purposes	825,000
(Taxable dividends deductible)	(120,000)
(Charitable donations - 75% limit)	-
(Charitable donations - no limit)	-
(Net capital losses of previous tax years)	-
(Non-capital losses of previous tax year)	-
Taxable income	705,000

Prepared	Andrew	May 1, 2016
Reviewed		
Approved		

Indexation rates	
2017	-
2018	-
2019	-
2020+	-

	Active business income		Active business income	
Income subject to Federal SBD	500,000		500,000	
Business limit %	100.00%		100.00%	
Taxable capital for SBD	-		-	
Cost of capital	-		-	
Cost of M&P capital	-		-	
Cost of labour	-		-	
Cost of M&P labour	-		-	
Personal service business income	-		-	
	Corporate cash summary		Corporate cash summary	
Total cash	925,000		925,000	
Adjustment	-		-	
(Net salary paid)			(98,087)	
(CPP paid by corporation)			-	
(EI paid by corporation)			-	
(Provincial health tax)			(1,913)	
(Other salary amounts)			-	
Net cash before corporate taxes	925,000		825,000	
(Part I tax - non-refundable)	(90,900)		(75,900)	
(Part I tax - refundable)	(32,200)		(32,200)	
(Part III.1 tax)	-		-	
(Part IV tax)	(46,000)		(46,000)	
(Net provincial tax)	(51,600)		(39,600)	
Dividend refund	-		38,333	
Adjustment	-		-	
Net cash after corporate taxes	704,300		669,633	
(Tax free distributions)	-		-	
(Dividends paid - capital)	-		-	
(Dividends paid - eligible)	-		(100,000)	
(Dividends paid - other than eligible)	-		-	
Net cash retained in corporation	704,300		569,633	

Prepared	Andrew	May 1, 2016
Reviewed		
Approved		

Indexation rates	
2017	-
2018	-
2019	-
2020+	-

	Carryforwards summary		Carryforwards summary	
	Net capital losses		Net capital losses	
Opening balance	-		-	
Increase to net capital losses	-		-	
(Net capital losses claimed)	-		-	
Closing balance	-		-	
	Non-capital losses		Non-capital losses	
Opening balance	-		-	
Increase to non-capital losses	-		-	
(Non-capital losses claimed)	-		-	
Closing balance	-		-	
	Refundable Dividend Tax on Hand		Refundable Dividend Tax on Hand	
Opening balance	20,000		20,000	
Part I tax - refundable	32,200		32,200	
Part IV tax - not connected	46,000		46,000	
Part IV tax - connected	-		-	
(Dividend refund)	-		(38,333)	
Closing balance	98,200		59,867	
	General Rate Income Pool		General Rate Income Pool	
Opening balance	110,000		110,000	
Income taxable at the general rate * 0.72	144,000		72,000	
Eligible dividends received	120,000		120,000	
(Eligible dividends paid)	-		(100,000)	
Closing balance	374,000		202,000	
	Charitable donations - 75% limit		Charitable donations - 75% limit	
Opening balance	-		-	
Current year donations	-		-	
(Donations claimed)	-		-	
Closing balance	-		-	
	Charitable donations - no limit		Charitable donations - no limit	
Opening balance	-		-	
Current year donations	-		-	
(Donations claimed)	-		-	
Closing balance	-		-	

Prepared	Andrew	May 1, 2016
Reviewed		
Approved		

Indexation rates	
2017	-
2018	-
2019	-
2020+	-

	Existing personal tax calculation		Existing personal tax calculation		Existing personal tax calculation	
	Taxpayer details		Taxpayer details		Taxpayer details	
Name	Mr. A		Mrs. A		Taxpayer 3	
Description	Personal results		Personal results		Personal results	
Tax province	AB		AB		AB	
Tax year ending	Dec 31, 2016		Dec 31, 2016		Dec 31, 2016	
Net capital loss carryforwards	-		-		-	
	Existing taxable income		Existing taxable income		Existing taxable income	
Employment	120,000		130,000		-	
CPP	-		-		-	
Old Age Security	-		-		-	
Eligible pension	-		-		-	
Other than eligible dividends	-		-		-	
Gross-up	-		-		-	
Eligible dividends	-		-		-	
Gross-up	-		-		-	
Interest and other investment	2,000		1,500		-	
Net capital gains (losses)	3,500		5,500		-	
(Non-taxable portion)	(1,750)		(2,750)		-	
Other income	-		-		-	
Net business income (loss)	-		-		-	
Total income (loss)	123,750		134,250		-	
(RRSP deduction)	(20,000)		(9,000)		-	
(CPP on business)	-		-		-	
(Social benefits repayment)	-		-		-	
Adjustment	-		-		-	
Net income (loss)	103,750		125,250		-	
(Non capital losses of other years)	-		-		-	
(Net capital losses of other years)	-		-		-	
Adjustment	-		-		-	
Taxable income (loss)	103,750		125,250		-	
Cash received, before taxes	125,500		137,000		-	

Prepared	Andrew	May 1, 2016
Reviewed		
Approved		

Indexation rates	
2017	-
2018	-
2019	-
2020+	-

	Existing tax credits for Mr. A		Existing tax credits for Mrs. A		Existing tax credits for Taxpayer 3	
	Carryforwards		Carryforwards		Carryforwards	
Charitable donations - 2015 or before - 75%	-		-		-	
Charitable donations - 2015 or before - no limit	-		-		-	
Charitable donations - 2016 or after - 75%	-		-		-	
Charitable donations - 2016 or after - no limit	-		-		-	
Tuition and related amounts - federal	-		-		-	
Tuition and related amounts - provincial	-		-		-	
	Current year		Current year		Current year	
Claim disability amount	-		-		-	
Charitable donations - 75%	-		-		-	
Charitable donations - no limit	-		-		-	
Tuition and related amounts - federal	-		-		-	
Other federal credits - credit rate	-		-		-	
Tuition and related amounts - provincial	-		-		-	
Other provincial credits - credit rate	-		-		-	
Other than eligible dividends - before rate change						
Eligible dividends - before rate change						



∞ - Top section  
 ∞ - T2 section  
 ∞ - T1 section

∞ - YouTube example  
 ∞ - PDF example  
 ∞ - Worksheet support  
 ∞ - Tax rates in effect  
 Updated April 2016

Prepared	Andrew	May 1, 2016
Reviewed		
Approved		

Indexation rates	
2017	-
2018	-
2019	-
2020+	-

	Marginal personal tax calculation		Marginal personal tax calculation		Marginal personal tax calculation	
	Taxpayer details		Taxpayer details		Taxpayer details	
Name	Mr. A		Mrs. A		Taxpayer 3	
Description	Personal results		Personal results		Personal results	
Tax province	AB		AB		AB	
Tax year ending	Dec 31, 2016		Dec 31, 2016		Dec 31, 2016	
	Marginal taxable income		Marginal taxable income		Marginal taxable income	
Employment	98,087		-		-	
Other than eligible dividends	-		-		-	
Gross-up	-		-		-	
Eligible dividends	-		100,000		-	
Gross-up	-		38,000		-	
Total income (loss)	98,087		138,000		-	
(RRSP deduction)	-		-		-	
(CPP on business)	-		-		-	
(Social benefits repayment)	-		-		-	
Adjustment	-		-		-	
Net income (loss)	98,087		138,000		-	
(Non capital losses of other years)	-		-		-	
(Net capital losses of other years)	-		-		-	
Adjustment	-		-		-	
Taxable income (loss)	98,087		138,000		-	
	Marginal tax credits for Mr. A		Marginal tax credits for Mrs. A		Marginal tax credits for Taxpayer 3	
	Current year		Current year		Current year	
Charitable donations - 75%	-		-		-	
Charitable donations - no limit	-		-		-	
Other federal credits - credit rate	-		-		-	
Other provincial credits - credit rate	-		-		-	
Other than eligible dividends - before rate change						
Eligible dividends - before rate change						





Prepared	Andrew	May 1, 2016
Reviewed		
Approved		

Indexation rates		
2017	-	
2018	-	
2019	-	
2020+	-	

	Total tax details for Mr. A			Total tax details for Mrs. A			Total tax details for Taxpayer 3		
	Federal			Federal			Federal		
	Amount	Rate	Tax	Amount	Rate	Tax	Amount	Rate	Tax
Bracket 1	45,282	15.00%	6,792	45,282	15.00%	6,792	-	-	-
Bracket 2	45,281	20.50%	9,283	45,281	20.50%	9,283	-	-	-
Bracket 3	49,825	26.00%	12,955	49,825	26.00%	12,955	-	-	-
Bracket 4	59,612	29.00%	17,287	59,612	29.00%	17,287	-	-	-
Bracket 5	1,837	33.00%	606	63,250	33.00%	20,873	-	-	-
(Basic personal amount)	(11,474)	15.00%	(1,721)	(11,474)	15.00%	(1,721)	-	-	-
(CPP credit - employment)	(2,544)	15.00%	(382)	(2,544)	15.00%	(382)	-	-	-
(CPP credit - business)	-	-	-	-	-	-	-	-	-
(EI credit - employment)	-	-	-	-	-	-	-	-	-
(EI credit - business)	-	-	-	-	-	-	-	-	-
(Canada employment amount)	(1,161)	15.00%	(174)	(1,161)	15.00%	(174)	-	-	-
(Pension income amount)	-	-	-	-	-	-	-	-	-
(Disability amount - self)	-	-	-	-	-	-	-	-	-
(Tuition and related amounts)	-	-	-	-	-	-	-	-	-
(Other credits - credit rate)	-	-	-	-	-	-	-	-	-
(Donations and gifts)	-	-	-	-	-	-	-	-	-
(Dividend credit - other)	-	-	-	-	-	-	-	-	-
(Dividend credit - eligible)	-	-	-	(138,000)	15.02%	(20,727)	-	-	-
Alternative Minimum Tax	-	-	-	-	-	-	-	-	-
Adjustment	-	-	-	-	-	-	-	-	-
Federal taxes			44,646			44,185			-

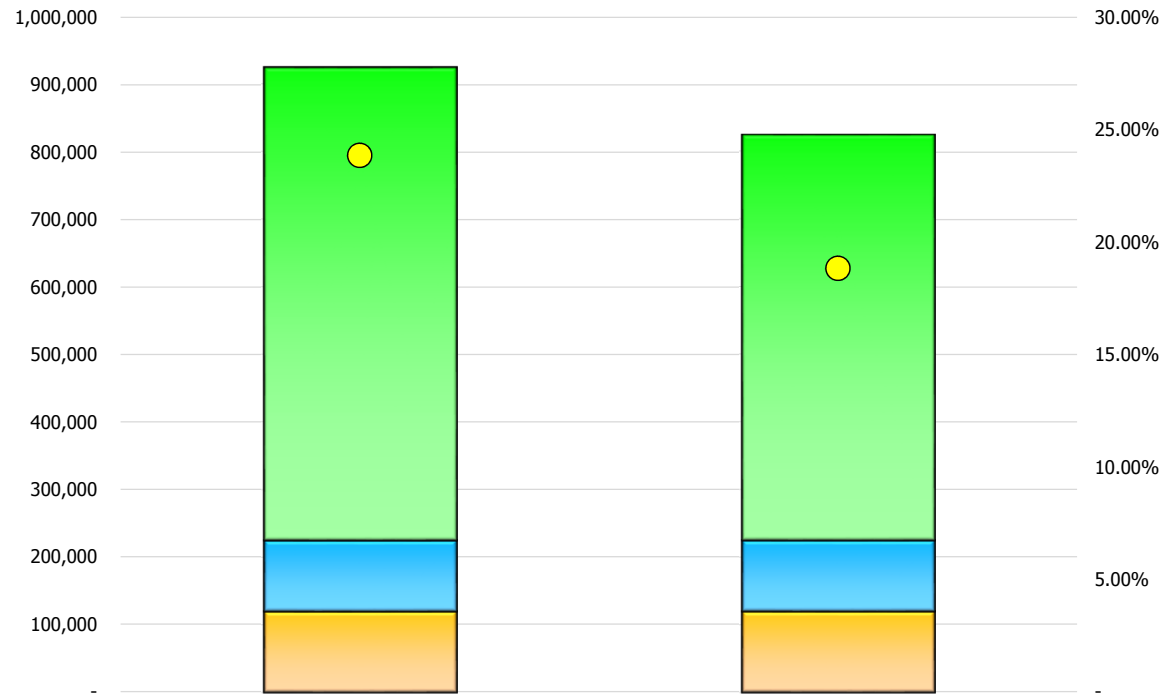
Prepared	Andrew	May 1, 2016
Reviewed		
Approved		

Indexation rates		
2017	-	
2018	-	
2019	-	
2020+	-	

	Total tax details for Mr. A			Total tax details for Mrs. A			Total tax details for Taxpayer 3		
	Provincial			Provincial			Provincial		
	Amount	Rate	Tax	Amount	Rate	Tax	Amount	Rate	Tax
Bracket 1	125,000	10.00%	12,500	125,000	10.00%	12,500	-	-	-
Bracket 2	25,000	12.00%	3,000	25,000	12.00%	3,000	-	-	-
Bracket 3	50,000	13.00%	6,500	50,000	13.00%	6,500	-	-	-
Bracket 4	1,837	14.00%	257	63,250	14.00%	8,855	-	-	-
Bracket 5	-	-	-	-	-	-	-	-	-
Bracket 6	-	-	-	-	-	-	-	-	-
(Basic personal amount)	(18,451)	10.00%	(1,845)	(18,451)	10.00%	(1,845)	-	-	-
(CPP credit - employment)	(2,544)	10.00%	(254)	(2,544)	10.00%	(254)	-	-	-
(CPP credit - business)	-	-	-	-	-	-	-	-	-
(EI credit - employment)	-	-	-	-	-	-	-	-	-
(EI credit - business)	-	-	-	-	-	-	-	-	-
(Canada employment amount)	-	-	-	-	-	-	-	-	-
(Pension income amount)	-	-	-	-	-	-	-	-	-
(Disability amount - self)	-	-	-	-	-	-	-	-	-
(Tuition and related amounts)	-	-	-	-	-	-	-	-	-
(Other credits - calculated amounts)	-	-	-	-	-	-	-	-	-
(Other credits - credit rate)	-	-	-	-	-	-	-	-	-
(Donations and gifts)			-			-			-
Alternative Minimum Tax			-			-			-
Surtaxes			-			-			-
(Dividend credit - other)	-	-	-	-	-	-	-	-	-
(Dividend credit - eligible)	-	-	-	(138,000)	10.00%	(13,800)	-	-	-
(Tax reduction)			-			-			-
Health tax			-			-			-
Adjustment									
Provincial taxes			20,158			14,955			-

# Corporate Remuneration Planning Worksheet - Corporate Tax Rate Results

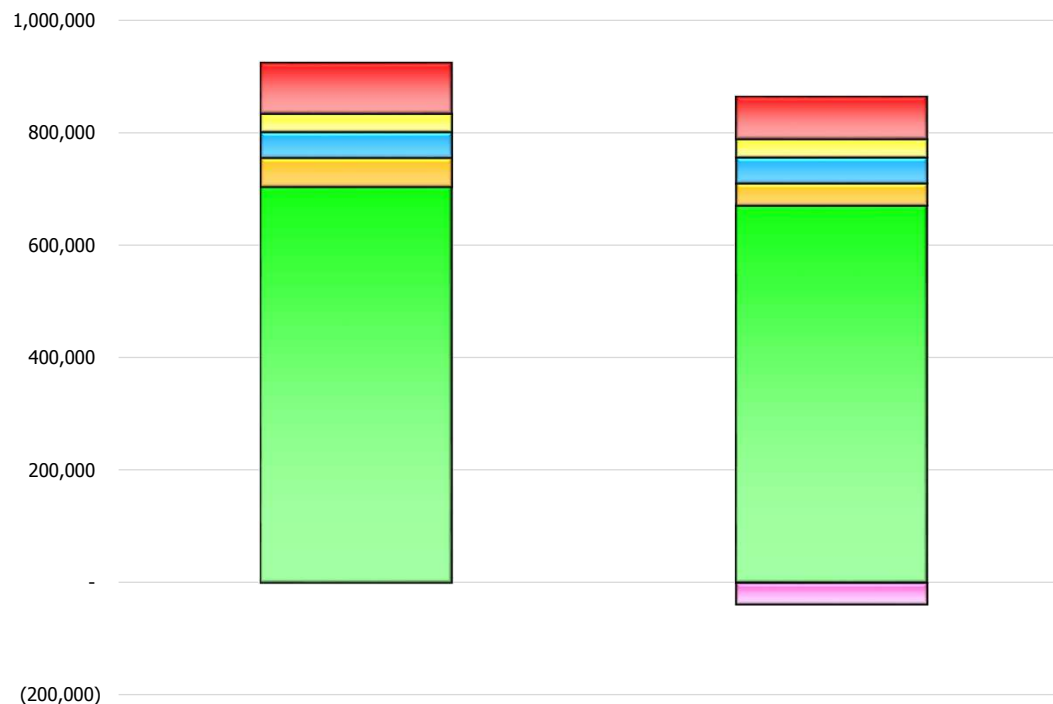
Opco - Prepared May 1, 2016



	Corporation name Existing results	Corporation name Remuneration strategy
Net active business income	700,000	600,000
Net other Canadian investment income	105,000	105,000
Net capital gains (losses)	-	-
Dividend income	120,000	120,000
Adjustment	-	-
(Donations paid)	-	-
Net cash income	925,000	825,000
Total corporate taxes	220,700	155,367
Average tax rate	23.86%	18.83%
Tax province	AB	AB
Tax year ending	Dec 31, 2016	Dec 31, 2016

# Corporate Remuneration Planning Worksheet - Corporate Net Cash Results

Opco - Prepared May 1, 2016

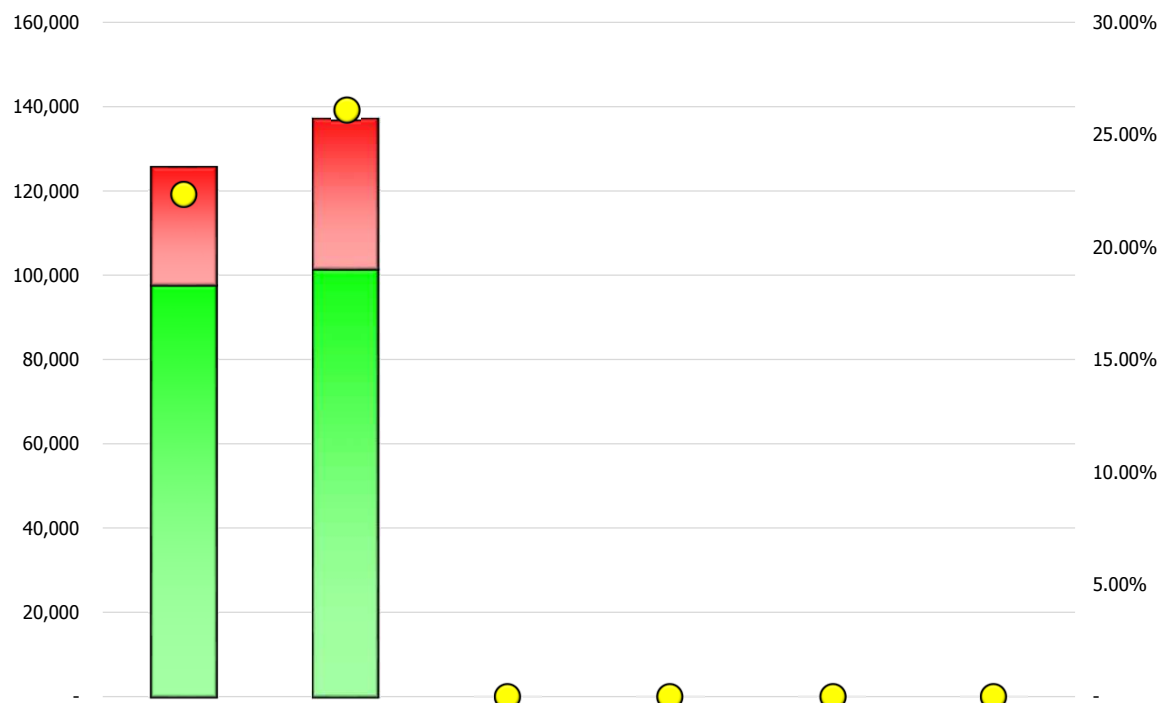


	Corporation name Existing results	Corporation name Remuneration strategy
Net cash before corporate taxes	925,000	825,000
Part I tax - non-refundable	90,900	75,900
Part I tax - refundable	32,200	32,200
Part III.1 tax	-	-
Part IV tax	46,000	46,000
Net provincial taxes	51,600	39,600
(Dividend refund)	-	(38,333)
Adjustment	-	-
Net cash after corporate taxes	704,300	669,633
(Dividends and other distributions paid)	-	(100,000)
Net cash retained by corporation	704,300	569,633

Tax province	AB	AB
Tax year ending	Dec 31, 2016	Dec 31, 2016

# Corporate Remuneration Planning Worksheet - Personal Tax Results - Base Income

Opco - Prepared May 1, 2016



	Mr. A	Mrs. A	Taxpayer 3	Taxpayer 4	Taxpayer 5	Taxpayer 6
	Personal results	Personal results	Personal results	Personal results	Personal results	Personal results

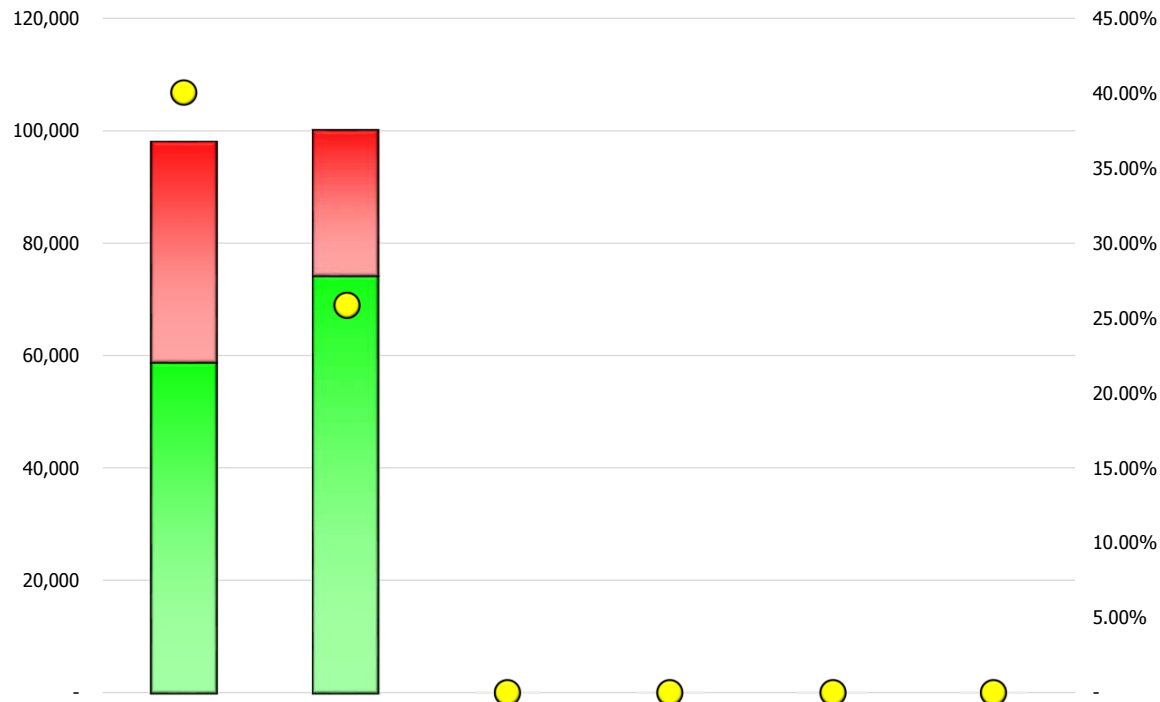
Net cash before personal taxes		125,500	137,000	-	-	-	-
Less: Taxes payable		28,046	35,791	-	-	-	-
Net cash		97,454	101,209	-	-	-	-
Average tax rate		22.35%	26.13%	-	-	-	-

Tax province	AB	AB	AB	AB	AB	AB
Tax year ending	Dec 31, 2016	Dec 31, 2016	Dec 31, 2016	Dec 31, 2016	Dec 31, 2016	Dec 31, 2016



# Corporate Remuneration Planning Worksheet - Personal Tax Results - Marginal Income

Opco - Prepared May 1, 2016



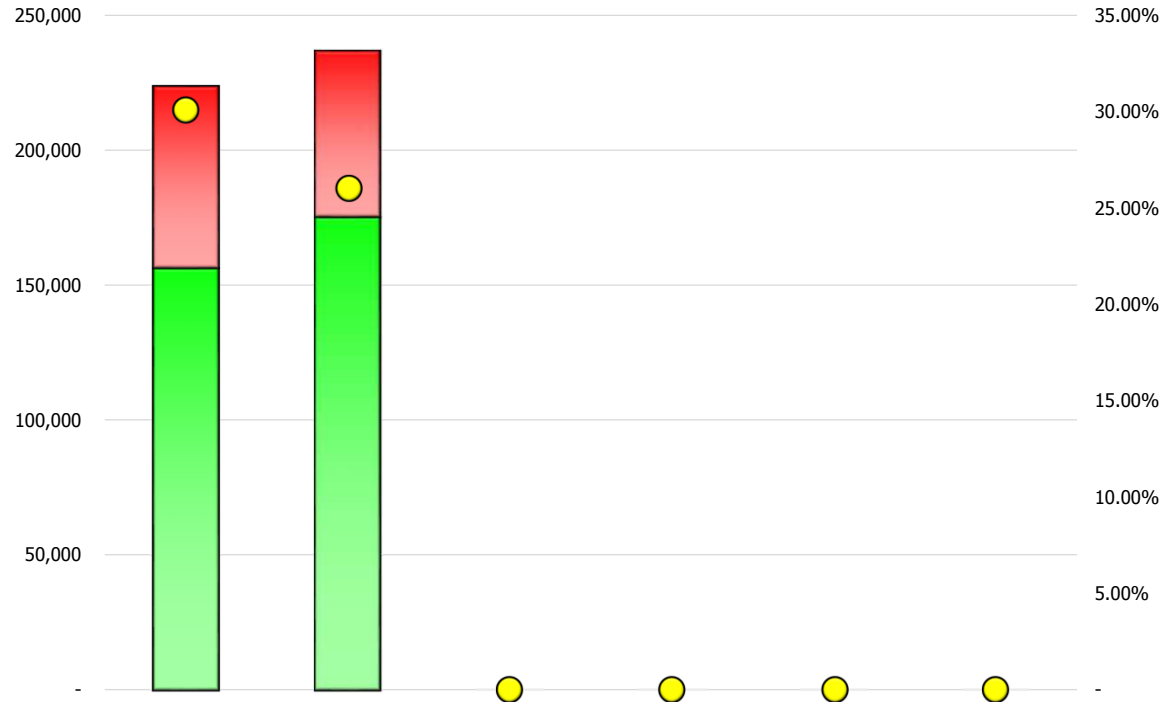
	Mr. A	Mrs. A	Taxpayer 3	Taxpayer 4	Taxpayer 5	Taxpayer 6
	Personal results	Personal results	Personal results	Personal results	Personal results	Personal results

Net cash before personal taxes	98,087	100,000	-	-	-	-
Less: Taxes payable	39,302	25,894	-	-	-	-
Net cash	58,785	74,106	-	-	-	-
Average tax rate	40.07%	25.89%	-	-	-	-

Tax province	AB	AB	AB	AB	AB	AB
Tax year ending	Dec 31, 2016	Dec 31, 2016	Dec 31, 2016	Dec 31, 2016	Dec 31, 2016	Dec 31, 2016

# Corporate Remuneration Planning Worksheet - Personal Tax Results - Total Income

Opco - Prepared May 1, 2016



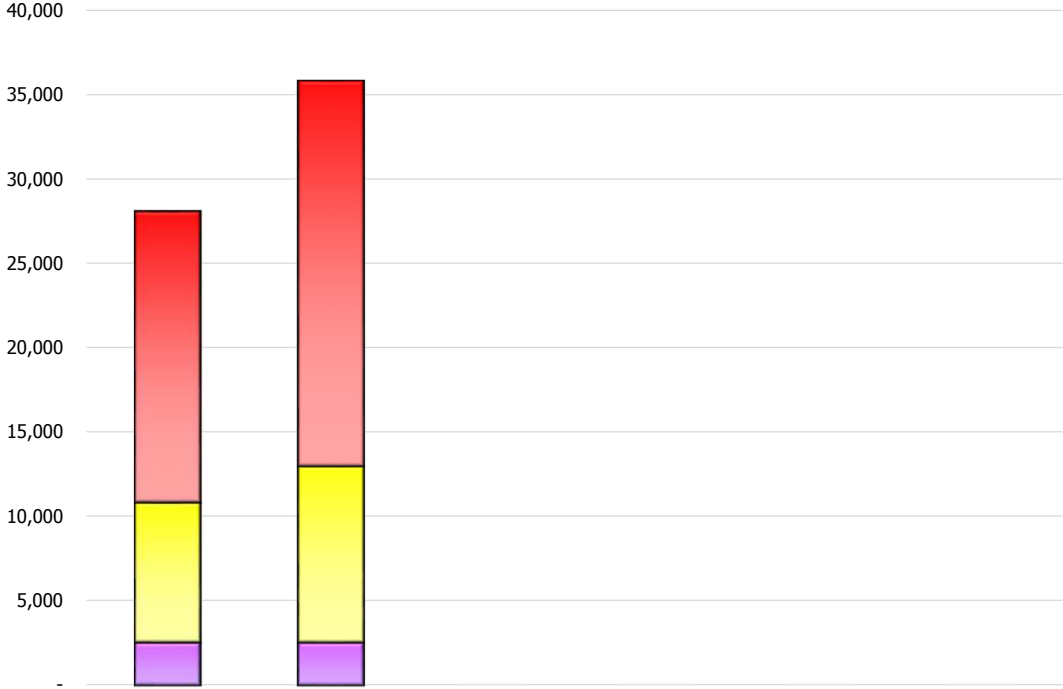
	Mr. A	Mrs. A	Taxpayer 3	Taxpayer 4	Taxpayer 5	Taxpayer 6
	Personal results	Personal results	Personal results	Personal results	Personal results	Personal results

Net cash before personal taxes		223,587	237,000	-	-	-	-
Less: Taxes payable	Red	67,348	61,685	-	-	-	-
Net cash	Green	156,239	175,315	-	-	-	-
Average tax rate	Yellow	30.12%	26.03%	-	-	-	-

Tax province	AB	AB	AB	AB	AB	AB
Tax year ending	Dec 31, 2016	Dec 31, 2016	Dec 31, 2016	Dec 31, 2016	Dec 31, 2016	Dec 31, 2016

# Corporate Remuneration Planning Worksheet - Taxes Payable - Personal Base Income

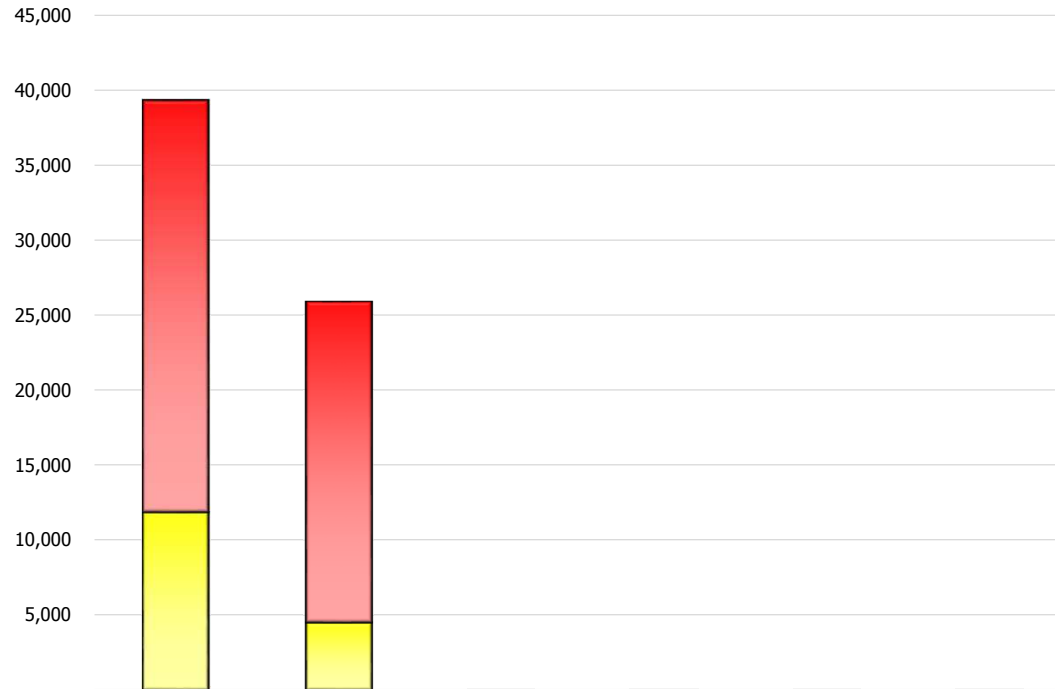
Opco - Prepared May 1, 2016



	Mr. A	Mrs. A	Taxpayer 3	Taxpayer 4	Taxpayer 5	Taxpayer 6
	Personal results	Personal results	Personal results	Personal results	Personal results	Personal results
Federal taxes	17,227	22,817	-	-	-	-
Provincial taxes	8,275	10,430	-	-	-	-
CPP and EI	2,544	2,544	-	-	-	-
Social benefits repayment	-	-	-	-	-	-
(Provincial or territorial credits)	-	-	-	-	-	-
Adjustment	-	-	-	-	-	-
<b>Total income taxes + CPP + EI</b>	<b>28,046</b>	<b>35,791</b>	-	-	-	-
Tax province	AB	AB	AB	AB	AB	AB
Tax year ending	Dec 31, 2016	Dec 31, 2016	Dec 31, 2016	Dec 31, 2016	Dec 31, 2016	Dec 31, 2016

# Corporate Remuneration Planning Worksheet - Taxes Payable - Personal Marginal Income

Opco - Prepared May 1, 2016



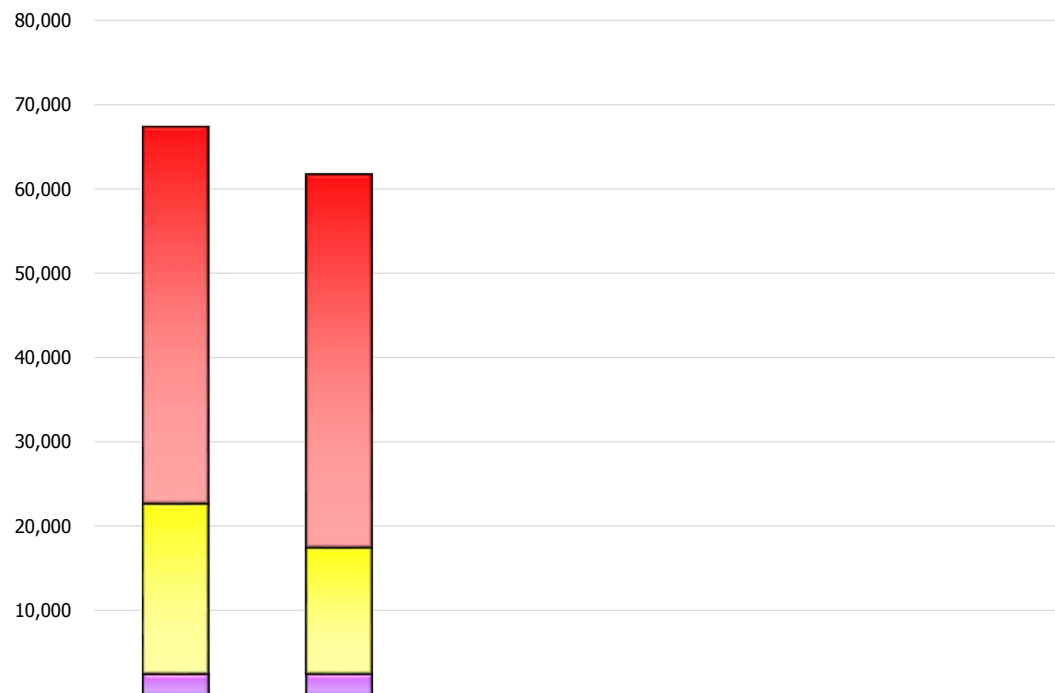
	Mr. A	Mrs. A	Taxpayer 3	Taxpayer 4	Taxpayer 5	Taxpayer 6
	Personal results	Personal results	Personal results	Personal results	Personal results	Personal results

Federal taxes	27,420	21,369	-	-	-	-
Provincial taxes	11,882	4,525	-	-	-	-
CPP and EI	-	-	-	-	-	-
Social benefits repayment	-	-	-	-	-	-
(Provincial or territorial credits)	-	-	-	-	-	-
Adjustment	-	-	-	-	-	-
<b>Total income taxes + CPP + EI</b>	<b>39,302</b>	<b>25,894</b>	-	-	-	-

Tax province	AB	AB	AB	AB	AB	AB
Tax year ending	Dec 31, 2016	Dec 31, 2016	Dec 31, 2016	Dec 31, 2016	Dec 31, 2016	Dec 31, 2016

# Corporate Remuneration Planning Worksheet - Personal Taxes Payable - Total Income

Opco - Prepared May 1, 2016



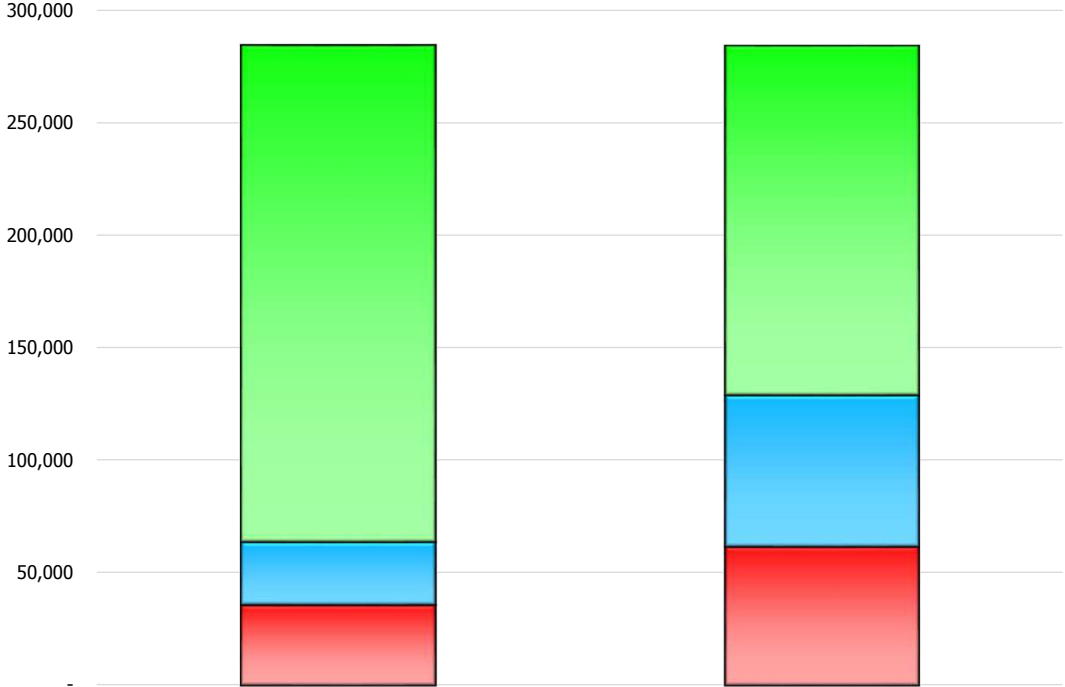
	Mr. A	Mrs. A	Taxpayer 3	Taxpayer 4	Taxpayer 5	Taxpayer 6
	Personal results	Personal results	Personal results	Personal results	Personal results	Personal results

Federal taxes	44,646	44,185	-	-	-	-
Provincial taxes	20,158	14,955	-	-	-	-
CPP and EI	2,544	2,544	-	-	-	-
Social benefits repayment	-	-	-	-	-	-
(Provincial or territorial credits)	-	-	-	-	-	-
Adjustment	-	-	-	-	-	-
<b>Total income taxes + CPP + EI</b>	<b>67,348</b>	<b>61,685</b>	-	-	-	-

Tax province	AB	AB	AB	AB	AB	AB
Tax year ending	Dec 31, 2016	Dec 31, 2016	Dec 31, 2016	Dec 31, 2016	Dec 31, 2016	Dec 31, 2016

# Corporate Remuneration Planning Worksheet - Taxes Payable

Opco - Prepared May 1, 2016



	Existing results	Remuneration strategy
Corporation name	220,700	155,367
Mr. A	28,046	67,348
Mrs. A	35,791	61,685
Taxpayer 3	-	-
Taxpayer 4	-	-
Taxpayer 5	-	-
Taxpayer 6	-	-
<b>Total taxes payable</b>	<b>284,538</b>	<b>284,400</b>