1. Input client’s name, total profit available
   And whether spouse employed

   If employ spouse, then inputs for salary, dividends and Employee PP contributions
   will be shown

2. Input company pension contribution, Salary details, and whether Employment NI
   allowance available.
   Will calculate Employer NI

3. Input dividend received
   Will calculate;
   • Corporation tax to be paid, &
   • Any balance profits to be retained within company

4. Input any personal pension contribution (net of BRT)

Name
- Company profit: £80,000.00
- Employ spouse?: No

Company pension contribution: £13,754.00
Salary: £8,060.00
Employment NI allowance (1): Yes
Employers National Insurance: £0.00
Dividend: £46,548.80
Corporation Tax: £11,637.20
Profit Retained: £0.00
Employee PP cont. (net of BRT): £0.00

These figures show:
- Income tax and NI to be paid,
- Net Spendable Income, and
- Total gross pension contribution

This pie chart shows breakdown of the company profits between;
- Profits retained, total Tax & NI,
- NSI, and pension contribution.

These figures show percentage of profit used for benefit of director &
That paid in tax & NI

78.21% of profit used for benefit of director
21.79% of profit paid in tax and National Insurance
0% of profit retained by the company