

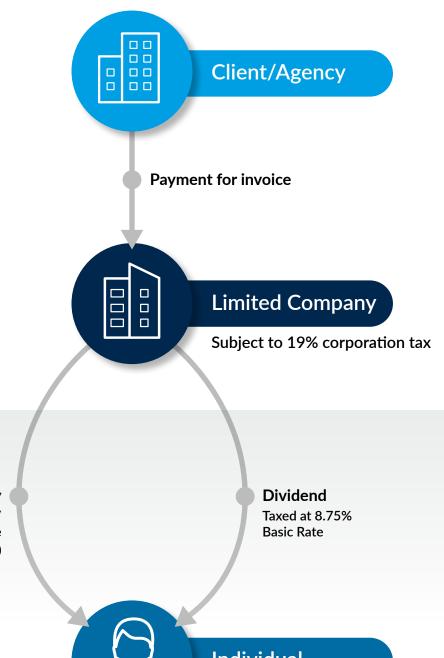
TAX EFFICIENT PAYMENT STRUCTURE

For Directors and Shareholders



Tax Efficient Payment Structure

A combination of salary and dividends is usually the most tax-effective way of getting funds from a limited company. Salaries are an allowable expense, helping reduce the corporation tax bill and the first £2,000 of annual dividends is tax-free. Our fact sheet sets out your tax-efficient payment essentials.



COMPANY

INDIVIDUAL

Salary

0% income tax/ 0% National Insurance (based on individual tax bands)

Individual

Director and Shareholder