

Years	Personal (after div tax)	Company (pre-div-tax)	Company Investm. gains	Company funds (after-CT)	Difference	Return (%)	Annual Company Surplus	Corporation tax(%)
						7	60000	25
1	£39,750	£60,000	0					
2	£82,283	£124,200	£4,200					
3	£127,792	£192,894	£8,694					
4	£176,488	£266,397	£13,503					
5	£228,592	£345,044	£18,648					
6	£284,343	£429,197	£24,153					
7	£343,997	£519,241	£30,044					
8	£407,827	£615,588	£36,347					
9	£476,125	£718,679	£43,091					
10	£549,204	£828,987	£50,308					
11	£627,398	£947,016	£58,029	£875,262	£247,864			

**Notes**

Directors have taken salary/dividends up to basic rate threshold  
 Surplus is just what remains in the company  
 Assume the entire gain is subject to corp tax. It's not usually, because dividends are corporation tax exempt for UK companies  
 Assume personal investments grow tax-free  
[Dividend Calculator](#)



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