

	country A	country B	Ex.1
CIT	40%	10%	
input	300	600	Gross
TP			
scenario a:	550		Emplo
scenario b:	350		1.
			2.
Profit marg	250	50	3.
CIT	100	5	4.
Total CIT		105	5.
Effective CIT		35% scenario a	6.
			7.
			8.
Profit marg	50	250	
CIT	20	25	
Total CIT		45	Total €
Effective CIT		15% scenario b	Tax ba

Tax saving in case of shift in TP from 550 to 350 is:		133%	Tax ba

			SHI by
			SHI by

			Super
			Tax lia

			Tax LL
			Tax lia

1,320,000

Payment benefits (adjustments)

108,000	taxable income		
32,400	taxable income		
-	exempted income		
3,000	exempted income		
10,000	taxable income		
2,495	taxable income	53	40
-	exempted income		18
-	exempted income		
<hr/>			
155,895			

employment incor 1,475,895

base deductions:

mortgage interest 42,000

base reduced 1,433,895

Vladimir
162,348

Sreder
487,524

gross wage
1,921,419

ibility

288,213

ABILITY deductions:

personal tax ded 24,840

ibility reduced

263,373
tax liability due (payable, final)