

Ex. 12

Gross wage	360,000	
Taxable employment income:		
1	-	
2	-	
<hr/>		
TOTAL	360,000	
SHI by Igor	39,600	
SHI by Erixon	122,400	
Partial tax base (employment)	482,400	
Self-employed taxable income	299,500	
Documentary costs (deductable):		
1	(96,720)	vs
2	-	
3	(28,000)	
4	(6,400)	
5	(8,000)	
6	(3,067)	
7	(5,200)	
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TOTAL	(147,387)	vs
Partial tax base (self-employment)	179,700	
Total tax base	662,100	
Tax liability	99,315	
Tax liability deduction	(24,840)	
Tax liability final	74,475	
HI are not paid for SE Igor	=>	0
SI is paid	CAB actual	89,850
	CAB min	35,976

=>

CAB

SI as SE Igor

Ex. 13

	Gross wage	320,000
	Taxable employment income:	
	1	-
	2	-
	<hr/>	
	TOTAL	320,000
	SHI by Jana	35,200
	SHI by Vemos	108,800
	Partial tax base (employment)	428,800
	Self-employed taxable income	407,000
	Documentary costs (deductable):	
(32,000)	1	(13,020)
	2	-
	3	(50,000)
	4	(8,000)
	5	(5,500)
	6	(3,833)
	7	(3,100)
(119,800)	<hr/>	
	TOTAL	(110,433)
	Partial tax base (self-employment)	244,200
	Partial tax base capital income	-
	Total tax base	673,000
	Tax liability	100,950
	Tax liability deduction	(15,204)
	Tax liability final	85,746

annual  
annual

HI are not paid for SE Jana  
SI is paid

=>  
CAB actual  
CAB min

89,850

26,236

=>

Ex. 14

Gross wage

Taxable employment income:

1

2

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TOTAL

SHI by Martina

SHI by ABB

Partial tax base (employment)

Rental taxable income

Documentary costs (deductable)

vs (40,000)

Partial tax base (rental income)

Self-employed taxable income

Documentary costs (deductable):

1

2

3

vs (162,800)

4

5

6

7

8.

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TOTAL

Partial tax base (self-employment)

Total tax base

Tax liability

Tax liability deduction

0

122,100 annual

35,976 annual

Tax liability final

CAB	122,100
SI as SE Jana	35,653

348,000

-  
-

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348,000

38,280  
118,320

466,320

168,000  
(41,100)

vs

(50,400) =>

(50,400)

117,600

91,400

(89,280)

vs

(60,000)

-

(27,600)

(4,200)

(4,600)

(3,250)

(21,400)

(15,500)

(165,830)

vs

(36,560)

(74,430)

466,320

69,948

(24,840)

45,108





Gross wage	396,000		
Taxable employment income:			
1	2,495		
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TOTAL	398,495		
SHI by Lukas	43,834		
SHI by ABB	135,488		
Partial tax base (employment)	533,983		
Self-employed taxable income	1,416,000		
Documentary costs (deductable):			
1	(343,170)	vs	(60,000)
2	-		
3	(66,000)		
4	(3,600)		
5	(5,400)		
6	(1,600)		
7	(7,200)		
8			
9	(27,120)		
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TOTAL	(454,090)	vs	(849,600)
Partial tax base (self-employment)	566,400		
Partial tax base capital income	-		
Total tax base	1,100,383		
Tax liability	165,057		
Tax liability deduction	(40,044)		
Tax liability final	125,013		

HI are not paid for SE Lukas	=>	0	
SI is paid	CAB actual	283,200	annual
	CAB min	35,976	annual

=>

CAB	283,200
SI as SE Lukas	82,694