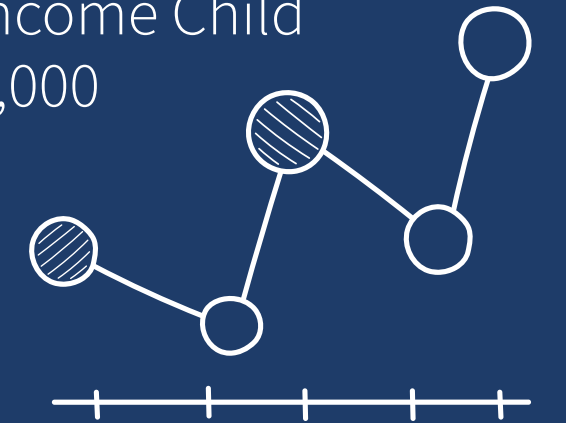


# Tax planning for Directors of companies earning £50k a year

Level of dividend and  
child benefit working  
in tandem -  
22/23 tax year

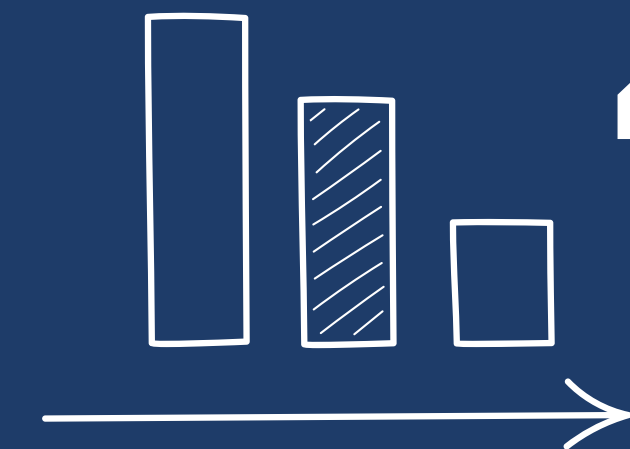
1.

If putting dividends through up to £50,270 (basic rate band limit) need to be careful that not receiving child benefit as limit for High Income Child Benefit Charge is still £50,000



Otherwise the £270 extra dividend will cause child benefit to reduce which may not be optimal or intended

2.



3.

Child benefit reduces to 0 when one income reaches 60,000

