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***Interested readers may contact the author for a complete version of this paper.**

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Accounting for Tax Integration and Related Suggestions

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Abstract

Near the end of 1997 our Income Tax Act was substantially amended to adopt the tax integration system, which was put into effect from the beginning of 1998. The new tax system allows the business income taxes paid by businesses to be deducted against the shareholders' individual income tax liabilities. However, unlike most other countries that adopted tax integration systems, our new Tax Act imposes an additional 10% tax on earnings retained after the implementation of tax integration. It has been widely argued that the additional tax makes our tax system extremely complicated, and will have adverse impact on company's accounting and tax compliance cost. This paper uses various series of accounting illustrations to explain how the accounting and tax treatments should change to adapt to the new tax laws and regulations. This paper also proposes suggestions regarding how the tax laws could be refined to improve our tax integration systems.

Keywords: tax integration, financial accounting, tax accounting, income tax, shareholder tax credit, imputation tax credit

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