

COST ESTIMATE REPORT

Canada to Vietnam
Report Currency: CAD



| | <u>Year 1</u> | <u>Year 2</u> | <u>Year 3</u> | <u>Post Year</u> | <u>Total</u> |
|--|----------------|-----------------|----------------|------------------|-----------------|
| Year | 2015 | 2016 | 2017 | 2018 | |
| Months in Year | 3 | 12 | 9 | 12 | |
| Compensation | | | | | |
| Annual Base Salary | 23,567 | 97,097 | 75,007 | | 195,671 |
| Target Bonus | 3,535 | 14,564 | 11,251 | | 29,350 |
| Compensation Total | 27,102 | 111,661 | 86,258 | 0 | 225,021 |
| Relocation Costs Expat | | | | | |
| Misc. Relocation Allowance | 7,856 | 0 | 0 | 0 | 7,856 |
| Pre-Assignment Visit | 4,818 | 0 | 0 | 0 | 4,818 |
| Immigration/Visas | 6,492 | 0 | 0 | 0 | 6,492 |
| Destination Services | 5,194 | 0 | 0 | 0 | 5,194 |
| Cultural Training | 3,895 | 0 | 0 | 0 | 3,895 |
| Language Lessons | 10,387 | 0 | 0 | 0 | 10,387 |
| Household Goods Shipment Expatriation | 25,536 | 0 | 0 | 0 | 25,536 |
| Loss on Sale of Auto at Home | 5,000 | 0 | 0 | 0 | 5,000 |
| Lease Cancellation Assistance | 2,868 | 0 | 0 | 0 | 2,868 |
| Temp Living - Expatriation | 9,724 | 0 | 0 | 0 | 9,724 |
| Relocation Flight - Expatriation | 1,401 | 0 | 0 | 0 | 1,401 |
| Relocation Costs Expat Total | 83,171 | 0 | 0 | 0 | 83,171 |
| On-Going Allowances | | | | | |
| Cost of Living Allowance (COLA) | 1,076 | 4,434 | 3,425 | | 8,935 |
| Housing Allowance | 8,277 | 34,102 | 26,344 | | 68,723 |
| Host Utilities Amount | 1,052 | 4,333 | 3,347 | | 8,732 |
| Hardship Premium | 4,713 | 19,419 | 15,001 | | 39,133 |
| Home Leave | 2,549 | 2,625 | 2,704 | | 7,878 |
| Tax Preparation | 6,492 | 6,687 | 6,887 | | 20,066 |
| On-Going Allowances Total | 24,159 | 71,600 | 57,708 | 0 | 153,467 |
| Relocation Costs Repat | | | | | |
| Household Goods Shipment Repatriation | 0 | 0 | 27,687 | 0 | 27,687 |
| Misc. Relocation Allowance - Repatriation | 0 | 0 | 8,334 | 0 | 8,334 |
| Relocation Flight - Repatriation | 0 | 0 | 1,486 | 0 | 1,486 |
| Relocation Costs Repat Total | 0 | 0 | 37,507 | 0 | 37,507 |
| Tax Costs | | | | | |
| Home Country Income Tax | 168 | 0 | 0 | 22,930 | 23,098 |
| Home Country Social Tax | 946 | 3,784 | 2,838 | 3,784 | 11,352 |
| Home Country State/Province Tax | 1,432 | 18,156 | 25,168 | 27,307 | 72,063 |
| Home Country Employer Portion Social Tax | 1,061 | 4,245 | 3,184 | 4,245 | 12,735 |
| Host Country Income Tax | 25,728 | 50,587 | 57,957 | 0 | 134,272 |
| Host Country Social Tax | 166 | 664 | 498 | 0 | 1,328 |
| Host Country Employer Portion Social Tax | 332 | 1,329 | 996 | 0 | 2,657 |
| Employer Social Tax on Hypothetical Income | -1,061 | -4,245 | -3,184 | 0 | -8,490 |
| <u>Hypothetical Tax</u> | | | | | |
| Home Country Hypothetical Income Tax | -3,980 | -16,626 | -13,015 | 0 | -33,621 |
| Home Country Hypothetical Social Tax | -946 | -3,784 | -2,838 | 0 | -7,568 |
| Home Country Hypothetical State/Province Tax | -4,681 | -19,562 | -15,318 | 0 | -39,561 |
| Hypothetical Tax Total | -9,607 | -39,972 | -31,171 | 0 | -80,750 |
| Tax Costs Total | 19,165 | 34,548 | 56,286 | 58,266 | 168,265 |
| Total Costs | 153,597 | 217,809 | 237,759 | 58,266 | 667,431 |
| Less Compensation | | | | | |
| Annual Base Salary | -23,567 | -97,097 | -75,007 | 0 | -195,671 |
| Target Bonus | -3,535 | -14,564 | -11,251 | 0 | -29,350 |
| Compensation Total | -27,102 | -111,661 | -86,258 | 0 | -225,021 |
| Net Incremental Costs | 126,495 | 106,148 | 151,501 | 58,266 | 442,410 |
| Net Excess Tax Costs | 18,833 | 33,219 | 55,290 | 54,021 | 161,363 |