
PLANNING IN THE BRAVE NEW WORLD OF TOSI

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TOSI Overview

In this section, we will review, at a high level, the “tax on split income” (“**TOSI**”) rules, recognizing that another paper at the conference addresses this in more detail.

2. **Owner-Manager Remuneration Planning**

In this section, we will discuss the various remuneration and income splitting strategies for actively engaged business owners. We will compare, by way of example, the after-tax income, where TOSI applies and where TOSI does not apply, under each strategy.

3. **Tax Planning for TOSI**

In this section, we will discuss certain tax planning opportunities within the TOSI rules to qualify under various exceptions to TOSI. We will review the various Canada Revenue Agency technical interpretations in this context as well as consider, at a high level, the potential application of the “general anti-avoidance rule”.

4. **Managing TOSI Risk**

In this section, we will present some best practices to support the position that an amount is an “excluded amount” for purposes of the TOSI rules.