

# CROSS-TESTED ILLUSTRATION

ABC COMPANY  
December 31, 2010

	AGE	CROSS TESTED PERCENT OF PAY	SALARY	EMPLOYER OPTIONS	
				CROSS TESTED PROFIT SHARING	TRADITIONAL INTEGRATED PROFIT SHARING
<u>OWNERS</u>					
OWNER	50	<b>25.00%</b>	180,000.00	<b>45,000.00</b>	27,072.94
SPOUSE	45	<b>10.00%</b>	50,000.00	<b>5,000.00</b>	6,214.01
SUBTOTALS			230,000.00	<b>50,000.00 82%</b>	33,286.95 54%
<u>EMPLOYEES</u>					
EMPLOYEE 1	50	5.00%	50,000.00	<b>2,500.00</b>	6,214.01
EMPLOYEE 2	45	5.00%	45,000.00	<b>2,250.00</b>	5,592.61
EMPLOYEE 3	40	5.00%	40,000.00	<b>2,000.00</b>	4,971.21
EMPLOYEE 4	35	5.00%	35,000.00	<b>1,750.00</b>	4,349.81
EMPLOYEE 5	30	5.00%	30,000.00	<b>1,500.00</b>	3,728.41
EMPLOYEE 6	25	5.00%	25,000.00	<b>1,250.00</b>	3,107.01
SUBTOTALS			225,000.00	<b>11,250.00 18%</b>	27,963.05 46%
GRAND TOTALS			455,000.00	<b>61,250.00 100%</b>	61,250.00 100%

NOTICE THE DRAMATIC CHANGE IN THE ALLOCATION !  
\$16,000 ADDITIONAL GOING TO THE OWNERS !!