Taxable income

× Current income tax rate

Current tax expense/benefit

Temporary differences × Future (enacted) income tax rate

Deferred tax expense/benefit

**CUNNERS** 

Total income tax expense is the sum of the current taxes and the net deferred taxes. Current taxes refers to taxes payable in the current period. Deferred tax assets or liabilities arise from differences between tax reporting and financial reporting. The effective tax rate is the percentage calculated when income tax expense is divided by pretax income:

Total pretax income is earnings before tax for both domestic and foreign operations. Adding total current income taxes to the change in total deferred taxes results in a company's total income tax expense on both domestic and foreign income. In this scenario, Company C's effective tax rate is the lowest at 23.4%:

#### Effective tax rate

	Company A	Company B	Company C
Earnings before tax			
Domestic	12,500	18,300	24,600
Foreign	2,500	5,490	6,150
Total pretax income	15,000	23,970	30,750
Current income taxes			
Domestic	4,100	5,000	8,100
Foreign	600	1,400	1,500
Deferred taxes			
Domestic	-1,200	2,600	-1,500
Foreign	250	800	-900
Total income tax expense	3,750	9,800	7,200

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