

Publications

Performance-Based Compensation Under IRC § 162(m)

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Section 162(m) of the Internal Revenue Code limits to \$1 million a publicly-traded company's deduction for compensation paid to any covered employee¹ in a single year. However, certain "performance-based compensation" is exempt from the \$1 million limit. Summarized below are some of the key requirements for "performance-based compensation" under § 162(m) and the related regulations

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