

Publications

Tax Reform Series III: Executive Compensation Provisions

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On December 22, 2017, President Trump signed into law a comprehensive tax reform bill, H.R. 1, which was originally known as the Tax Cuts and Jobs Act. While the headlines in the popular press focus on the major changes affecting businesses and individuals, H.R. 1 also impacts many of the Internal Revenue Code (the “Code”) provisions regarding executive compensation. These changes may affect the compensation practices of a variety of employers, from publicly held and private corporations to tax-exempt organizations. Below, we describe key executive compensation changes in the bill, and we outline next steps that employers should consider.

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