

# IRS clarifies deduction issues, benefits reduction cases raise concerns

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The Internal Revenue Service recently issued guidance on the timing of the deduction for annual bonuses for top executives of public companies, and, separately, issued regulations clarifying limitations on postponing income tax on compensation under tax code Section 83. These, together with litigation involving employment tax withholding have given rise to a renewed examination of employers' tax processes and plan language.

In this article, Dentons Pension, Benefits and Executive Compensation partner Pamela Baker addresses these developments affecting US executive compensation.

[Read the complete article](#)

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