

Administering Compensation Programs in the Wake of TCJA – New Section 162(m)

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The Tax Cuts and Jobs Act (TCJA) significantly changes Section 162(m) of the Internal Revenue Code, effective for tax years beginning after December 31, 2017. While supplemental regulatory guidance is likely, the impact on companies' compensation programs and planning processes is immediate.

If you have any questions regarding the matters covered in this publication, please reach out to any of the lawyers listed below or your usual Davis Polk contact.

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