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**01.23.2018** [Tax Cuts and Jobs Act – New Executive Compensation Rules](#)

By Stephen Rickles

This is the second in a series of articles by which the Spencer Fane LLP Employee Benefits Practice Team will explain key changes made in the employee benefits area by the Tax Cuts and Jobs Act (Public Law 115-97), which was signed into law on December 22, 2017. In addition to establishing new rules for transportation fringe benefits (see our first [article](#) in this series), the Act makes a number of changes that may affect how employers structure their executive compensation programs. This article describes the Act's impact on for-profit employers, and outlines options that those employers should consider for their compensation arrangements.

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**02.13.2017** [IRS: No More Closing Agreements Under FICA “Special Timing Rule”](#)

By Kenneth A. (Ken) Mason

A recent IRS Chief Counsel Memorandum (AM 2017-01) raises the stakes for employers that fail to apply the proper FICA taxation rules to nonqualified deferred compensation. An option previously available to those employers has been taken off the table. Under this option – which required a formal “Closing Agreement” with the IRS – both employer and employee FICA taxes could be minimized by *voluntarily* paying those taxes for years as to which IRS assessments were otherwise barred under the Tax Code's three-year statute of limitations. Without this correction option, employers have an even *greater* incentive to apply the proper FICA taxation rules to their deferred compensation arrangements.

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