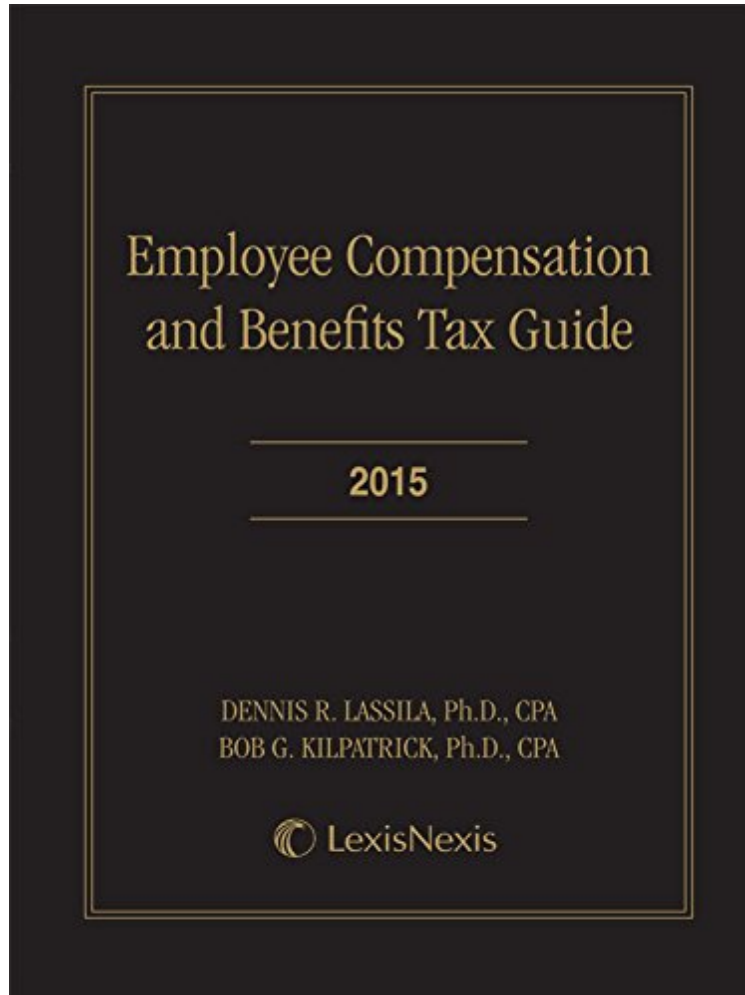


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Employee Compensation Benefits Tax Guide, 2015 Edition

Dennis R. Lassila Bob G. Kilpatrick
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Dennis R. Lassila Bob G. Kilpatrick : Employee Compensation Benefits Tax Guide, 2015 Edition before purchasing it in order to gage whether or not it would be worth my time, and all praised Employee Compensation Benefits Tax Guide, 2015 Edition:

The continuing legislative, administrative, and judicial activity in the compensation taxation field has increased the breadth and complexity of the field, as well as the need for awareness of the legal aspects and practical considerations. Likewise, the need for current and comprehensive guidance with respect to compensation tax rules has increased. Accordingly, this new book provides up-to-date coverage of the federal tax laws concerning executive and employee compensation and benefits. The Patient Protection and Affordable Care Act of 2010, The Small Business Jobs Act of 2010, The American Taxpayer Relief Act of 2012, and other recent tax laws and pertinent regulations, administrative

rulings, and case law through March 2015 are incorporated throughout. This 2015 edition has been updated to reflect the following developments since the 2014 publication: The Supreme Court decisions in (a) *Clark v Rameker* to the effect that balances in Inherited IRAs are not entitled to protection in bankruptcy proceedings; and (b) *Fifth Third Bank v. Dudenhofer* overturning the *Moench* presumption of prudence and establishing new guidance for courts in evaluating whether an ESOP fiduciary acted prudently with respect to company stock holdings; Final regulations under IRC 162 modifying the away from home rule for employee business expense reimbursement purposes; Final regulations under IRC 162(m)(4) concerning the \$1 million executive compensation deduction limit and stock compensation; Final regulations under IRC 162(m)(6) concerning the deduction limitation on compensation paid to Applicable Individuals by Covered Health Insurance Providers; Final regulations under IRC 106 and 402 concerning distributions used to pay health and accident insurance premiums of qualified plan participants; Proposed DOL regulations concerning the application of the 2013 *Windsor* Supreme Court decision for purposes of the Family Leave and Medical Act under cafeteria plans; Final regulations under IRC 411(a)(13) and 411(b)(1) hybrid qualified plan rules; Final regulations under IRC 401(a)(9) exempting qualified longevity annuity contracts (QLACs) from the minimum distribution rules and allowing delayed distributions until the first day of the month after an individual reaches age 85; Proposed regulations under IRC 402A and Notice 2014-54 on allocating pretax and after-tax amounts to retirement plan distributions to multiple destinations; PBGC final regulations dealing with premium filings; Final regulations under IRC 6057, 6058, and 6059 requiring employee retirement benefit plan returns to be filed electronically; Various IRS rulings, pronouncements, and notices; Various court decisions, such as: (a) the Court of Federal Claims decision in *Balestra v Commr* upholding the validity of the timing of recognition of non-qualified deferred compensation for FICA and FUTA tax purposes; (b) the District Court case of *Davidson v. Henkel* in which an employer was held liable for FICA taxes withheld from payments made to employees because of the employer's mistake of not withholding the FICA taxes when they initially should have been withheld; (c) the Tax Court decision in *Midwest Eye Center v Commr* to the effect that the presumption of reasonableness of compensation did not apply because the independent investor test did not apply to the taxpayer's situation; and The 2015 cost-of-living adjustments for all amounts throughout the book.