

Tax Executives Institute: Denver Chapter Meeting

04.21.2021

Jorge Castro, Tom Cryan,* Steven Dixon,* Elizabeth Drake,* Anthony Provenzano,* and Lisandra Ortiz will present to the Tax Executives Institute's (TEI's) Denver Chapter on April 21, 2021.

Provenzano and Cryan will present the "Executive Compensation Update." This presentation focuses on different areas dealing with executive compensation including an update of the limitations of Section 162(m), FICA taxes on deferred compensation, stock options and Section 409A, state taxation of deferred compensation, and the excise taxes under Section 4960.

Cryan will discuss "Tax Issues with Mobile Workforces," a session on the tax treatment of employer-provided benefits for an employee's home office. Cryan will also discuss the tax issues with nonresident withholding for state income taxes and the potential state nexus issues with employees working remotely.

Cryan, Drake, and Provenzano will present "Employee Benefits Update for COVID-19 Era." This panel discusses frequently asked questions about the paid leave and retention credits, application of the employer payroll tax deferral, and other disaster relief, executive compensation, qualified plan, and benefit provisions. Panelists will also provide practical insights and address areas of uncertainty relating to these provisions.

Drake will present "Downsizing Issues Relating to Compensation and Benefits." This session covers issues relating to reductions in workforce and economic disruption on employee benefit plans, including guidance related to partial termination of retirement plans, the suspension or reduction of safe harbor 401(k) contributions, anti-cutback rules. Time permitting, this session will also highlight some of the issues our clients have been dealing with in the implementation of SECURE Act and CARES Act provisions.

Jorge Castro will provide the "Legislative Update," a presentation on recent significant legislative changes to the Internal Revenue Code. Castro will focus on various aspects of the American Rescue Plan Act, as well as provide an overview of the upcoming Congressional tax agenda, including corporate, international, passthrough, and individual proposals.

Dixon and Ortiz will present "Ethical Considerations in Tax Practice," a discussion covering a wide range of topics related to the conduct of in-house tax personnel. These topics include the ethical rules that apply under Circular 230, the nature of the protections afforded under the attorney-client privilege and work-product doctrine, best practices for preserving those protections, and the obligations that arise before and during discovery in tax litigation.

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