



Payroll Tax & Fringe Benefits

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We regularly advise clients on their employment tax withholding and reporting obligations under various compensation arrangements, including deferred compensation plans (Code 3121(v)), qualified plans, fringe benefit programs, and equity-based incentive plans. Our M&A experience includes the payroll tax aspects of combining and separating workforces.

The classification of workers as employees or independent contractors is an area of increasing government scrutiny in which we have had great success representing employers. Our deep familiarity with the common law and statutory standards, including Section 530, has enabled us to successfully defend employers' characterizations on audit.

Recent representative matters include:

- Advising clients to ease the transition to a new payroll system.
- FICA restart issues.
- Appointing agents to handle payroll responsibilities.
- *Tax Reform*: Interpreting fringe benefit overhaul enacted in Tax Cuts and Jobs Act, for private employers and exempt organizations.
- *Payments to Contractors*: Advising major orchestra on withholding and reporting obligations for payments to artists, both within and outside the US.
- *Corporate Aircraft*: Counseling large corporations on use of corporate aircraft for executives and board members.

NEWS

- March 5, 2026
IPB Recognized in Best Law Firms 2026



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- March 5, 2026
Twenty-One IPB Attorneys Recognized in Best Lawyers in America and Ones to Watch 2026 Editions
- February 26, 2026
Harrison Richards and Renee Suzich Publish Bloomberg Law Article About the Tax Treatment of Compensation Clawbacks
- December 18, 2025
Harrison Richards Analyzes the Taxation of Partnership Shares in Litigation for TaxNotes
- November 4, 2025
IPB Attorneys Comment on Proposed No-Additional-Cost Service and Employee Discount Regulations
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IPB Attorneys Comment on Proposed No-Additional-Cost Service and Employee Discount Regulations
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Expanded Tax-Free Employer Reimbursement of Student Loan Repayments
Employee Benefits & Tax Client Alert
- June 5, 2025
Ivins Attorneys Recognized in Chambers USA 2025
- November 7, 2024
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- October 13, 2024
IPB Achieves Mansfield Certification Plus for the Third Time
- September 9, 2024
Harrison Richards Reviews the Tax Consequences of Business Air Travel in TaxNotes
TaxNotes
- August 15, 2024
Twenty-Two IPB Attorneys Recognized in Best Lawyers in America and Ones to Watch 2025 Editions
- June 18, 2024
2024 Chambers USA Guide Recognizes Four IPB Partners Individually and the Tax and Benefits Practices



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PUBLICATIONS

- 2025
Expanded Tax-Free Employer Reimbursement of Student Loan Repayments
Employee Benefits & Tax Client Alert
- 2025
Expanded Tax-Free Employer Reimbursement of Student Loan Repayments
Employee Benefits & Tax Client Alert
- January 23, 2025
Relaxed Rules for Furnishing Form 1095-C to Employees
Benefits Bullets