



Proposed Code Section 162(m) Regulations

PRACTICE AREAS

Benefits & Compensation

IPB Insider

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The proposed Code Section 162(m) regulations were published in the Federal Register on December 20, 2019. The proposed regulations are extensive and cover a good amount of new ground. This IPB client alert covers some highlights of the proposals:

1. The covered employee "once-always" rule.
2. Grandfather rule for multi-year incentive arrangements.
3. Grandfather rule for nonqualified deferred compensation plans.
4. Compensation subject to the limit.
5. Disregarded entities.
6. Covered employee SEC disconnect.
7. 409A plans delaying payout.
8. Predecessor entities.

To read our full analysis and get links to our prior coverage of 162(m), click "Client Alert".