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### *Client Alert: Companies Should Consider Early Bonus Payments*

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#### CLIENT ALERT | 10.19.2010

On January 1, 2011, the highest federal income tax rate is scheduled to increase from 35% to 39.6% when several temporary tax cuts expire.

Many companies are considering paying bonuses that normally would be paid in early 2011 by December 31, 2010 to ensure that employees receive the benefit of the current, lower tax rates.

Click on the link below to download the *Client Alert* which discusses the tax implications of paying 2010 bonuses early.