

Tax Reform: Form W-2 Significance for Pass-Through 20% Section 199A Deduction

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[Employee Benefits and Executive Compensation](#) Partner and CPA Ruth Wimer discusses new tax code Section 199A and the extraordinarily complex rules and formulas for determining when a taxpayer might exclude up to 20 percent of pass-through trade or business income. Wimer says Form W-2 wages paid to both the taxpayer and others is the key for higher income individuals to obtain the 20 percent exclusion and describes the steps to get there.

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