



American Economic Review

ISSN 0002-8282 (Print) | ISSN 1944-7981 (Online)

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Year-End Tax Planning of Top Management: Evidence from High-Frequency Payroll Data

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AMERICAN ECONOMIC REVIEW

VOL. 104, NO. 5, MAY 2014

(pp. 154–58)

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Article Information

Abstract

Using Danish high-frequency payroll data and tax reform variation, we detect year-end tax avoidance among top managers. Five to seven percent of top managers exploit year-end tax planning strategies to save taxes. Around 30 percent of the top managers engaging in year-end tax avoidance do so by retiming bonus payments while the rest

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Citation

Kreiner, Claus Thustrup, Søren Leth-Petersen, and Peer Ebbesen Skov. 2014. "Year-End Tax Planning of Top Management: Evidence from High-Frequency Payroll Data." *American Economic Review*, 104 (5): 154–58.

DOI: 10.1257/aer.104.5.154

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Additional Materials

[Replication Package \(41.37 KB\)](#)

[Author Disclosure Statement\(s\) \(510.94 KB\)](#)

JEL Classification

H24 Personal Income and Other Nonbusiness Taxes and Subsidies; includes inheritance and gift taxes

H26 Tax Evasion

J31 Wage Level and Structure; Wage Differentials

J33 Compensation Packages; Payment Methods

M10 Business Administration: General

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