

## Labor & Tax Alert

### PRACTICE AREAS

- Labor & Employment
- Tax

### **Severance Pay in Connection with a Reduction in Force not Subject to FICA**

**February 5, 2013**

United States Court of Appeals for the Sixth Circuit holds that severance pay connected to reduction in workforce not subject to FICA

The content of this McV Alert has been prepared for information purposes only. It is not intended as, and does not constitute, either legal advice or solicitation of any prospective client. An attorney-client relationship with McConnell Valdés LLC cannot be formed by reading or responding to this McV Alert. Such a relationship may be formed only by express agreement with McConnell Valdés LLC.