EMPLOYEE COMPENSATION
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(Resolution adopted October 25, 1926,
as revised February 6, 1933, and February 24, 1941)
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This monograph is the seventh in the National Bureau’s series of studies of the federal individual income tax under the direction of Lawrence Seltzer. The previous studies include: The Nature and Tax Treatment of Capital Gains and Losses, by Lawrence H. Seltzer (1951); Interest as a Source of Personal Income and Tax Revenue, by Seltzer (1955); The Income-Tax Burden on Stockholders, by Daniel M. Holland (1958); Personal Deductions in the Federal Income Tax, by Kahn (1960); Dividends Under the Income Tax, by Holland (1962); and Business and Professional Income Under the Personal Income Tax, by Kahn (1964). This report is not only a companion to the earlier ones but it also makes frequent use of data and methodology generated in the course of these studies.

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