

## Income/Franchise:

### Texas Comptroller Adopts Changes to Franchise Tax Rule on Computing Compensation

*Amended Tex. Admin. Code tit. 34 section 3.589*, Tex. Comptroller of Public Accounts (4/15/22). The Texas Comptroller of Public Accounts adopted regulatory amendments on how to compute “compensation” for Texas franchise (margin) tax purposes to “implement statutory changes to definitions, incorporate policy decisions, and improve readability.” Among the changes is new language concerning wages and cash compensation paid to employees in a foreign country, pursuant to Accession No. 201510539L (June 14, 2016). Please contact us with any questions.

**URL:** <https://www.sos.state.tx.us/texreg/pdf/backview/0415/0415is.pdf>

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