

# Advisory Blog

Timely insights on the issues that matter most to advisors and their clients

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### [Three Ways High Earners Can Take Advantage of the Tax Cut and Jobs Act \(TCJA\) Before It Sunsets](#)

By: [Eileen Tam](#) | February 12, 2024

While we do not anticipate any meaningful changes in U.S. tax laws this year, high earners should consider three ways to prepare for the Tax Cut and Jobs Act (TCJA) to sunset in 2025. The TCJA enacted in 2018 benefited many affluent taxpayers by more than doubling the gift and lifetime exemptions, slashing tax rates for the highest bracket from 39.6% to 37%, and significantly reducing the impact of the alternative minimum tax (AMT).<sup>1</sup> Acting now may lead to potential significant savings.

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