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Articles in the Journal of Equipment Lease Financing are intended to offer responsible, timely, in-depth analysis of market segments, finance sourcing, marketing and sales opportunities, liability management, tax laws regulatory issues, and current research in the field. Controversy is not shunned. If you have something important to say and would like to be published in the industry's most valuable educational journal, call 202.238.3400.

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Economic Effect and Possible Mitigating Actions of a Tax Rate Increase on Existing Tax Lease Transactions

By Raymond James

Leading up to the 2020 election, the Democratic party promised an increase in the federal corporate tax rate from 21% to 28%. That could happen before the 2022 midterm elections. What would be the effect of that increase on tax-advantaged equipment leases booked under the 21% rate? Here are some scenarios that can be used to model potential alternatives.

Working from Home: A Hacker's Perspective

By Joseph Granneman

The best way for companies to defend their remote workers and their organizations is to start thinking like a cybercriminal. Employees are isolated, often with reduced communication about critical business processes. As this article details, any discussion about preventing cyberfraud should address areas of potential weakness as well as remediation options.