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As 2012 ended and businesses and employees alike waited for Congress to resolve the crisis over the "fiscal cliff," many did what any good businessperson would do.

Not knowing how much tax rates would go up, or whether Congress would allow a temporary payroll tax cut to expire, they did the most expedient thing for their wallets (if not for the government's coffers): they paid themselves early.

That's according to new data from the Bureau of Economic Analysis, which says that personal income jumped 2.6% in December and 1.0% in November, after staying mostly flat for many of the previous months. Income from dividends, which hovered around \$700 billion a month for each month in 2012, jumped to \$1 trillion in December; total compensation rose from an average of around \$13.3 trillion to \$13.9 trillion in December.

The numbers might not be surprising. After all, Costco, Wal-Mart, Hot Topic and Dillard's all said they were paying dividends to shareholders in December 2012, rather than wait for 2013.

Jefferies Co. told employees that they would receive all-cash bonuses in December 2012, to avoid whatever the consequences of the fiscal cliff turbulence would be. Even some athletes, including Atlanta Braves outfielder B.J. Upton, reportedly asked for major bonuses in 2012, anticipating a bigger tax bite in 2013.

It's unclear how much money in taxes those December bonuses and dividends saved. For those who don't remember the details, on Jan. 1 payroll taxes rose to 6.2% from 4.2%, tax rates on individual filers with incomes above \$400,000 rose to 39.6% from

35%, and dividend tax rates for filers earning more than \$400,000 (or \$450,000 for

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