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the states must recognize same sex marriage because the right to marriage equality is of constitutional dimensions Obergefell v Hodges No 14 556 U S June 26 2015 And more American Payroll Association (APA) Basic Guide to Payroll, 2013 Edition Joanne Mitchell-George, Delores Risteau, 2012-12-19 It's more important than ever to be in compliance with payroll laws andregulations How do you stay in compliance and avoid penalties The APA Basic Guide to Payroll is written to make understanding the laws and regulations as easy as possible And this single volume guide is filled with tools to help you apply the law and make proper calculations with ease Among the many handy features you ll find How to complete the W 2Multistate surveys that give you at a glance answers to questions regardingkey payroll requirementsOur Fingertip Guide that enables you to find payroll taxability and wage hourramifications of benefits immediatelyClear checklists that help you make precise determinations quickly and confidently And much more The APA Basic Guide to Payroll 2013 Edition has been updated toinclude Guidance on how to withhold the additional Medicare taxEnhanced information about reporting the cost of employer sponsored healthcare coverage The FUTA credit reduction states and their additional percentages for 2012Line by line example of how to complete the Form W 2 for 2012An alert if you pay your FUTA taxes with Form 940Why flexibility with new technology should be a factor when choosing a payrollsystemThe new rules for the tax exclusion for employer provided local lodgingWhich expense reimbursement arrangements the IRS considers to be wagerecharacterizationsWhat to do when a Form I 9 expiresAn option for a small employer to avoid the 100% penaltyA line by line guide of how to complete the 2012 Form 940The 2013 Social Security taxable wage base and benefit amountsAn example of how to complete a 4th quarter Form 941Which benefits are set to expire if they are not extended Calendar of 2013 federal due dates for PayrollWhat's new about the 2012 Form 944What the U.S. Supreme Court had to say about a white collar exemption forpharmaceutical repsMinimum wage rates for each state for 2013More cases and rulings to enhance the explanation of wage and hour lawsPension contribution limits for 2013Why tipped employers should worry about a new IRS initiativeThe 2013 HSA and MSA limitsWhy an age discrimination settlement was treated as FICA wagesWhat the 2012 Form 945 looks likeIRS provided scenarios illustrating if local lodging is tax exemptWhat you can expect due to a new revenue procedure when you hire a payrolltax reporting agentUpdate on reporting lump sum payments for child support purposes andverification of employmentEmployment tax ramifications for health plan rebatesAdditional explanation about the limit on contributions to a health FSA2013 CONUS and high low per diem ratesUpdated statistics for e filingAdditional information about reporting wages paid to deceased employeesWhich industry is being targeted by the federal Department of Labor especially in California Synopsis of U S ruling on Arizona immigration lawWhy you can t always rely on aprice quote from a consultant 2013 income limitations for contributions to IRAs and Roth IRAs How to report payments made to foreign agricultural workersRestriction on the number of EINs you can receive dailyWhat four issues the IRS is examining regarding transit reimbursementsThe 2013 exam periods for the CPP and FPC examsWhat suggested change to the Form 941 doesn t

appear to be possible How a restaurant associati I.K. Lasser's Small Business Taxes 2015 Barbara Weltman, 2014-10-27 Eliminate confusion maximize deductions reduce payments and conquer your small business taxes with ease In J K Lasser s Small Business Taxes 2015 the most trusted name in tax quidance helps small business owners maximize their bottom line Fully updated for 2014 tax returns and 2015 tax planning this detailed guide provides concise plain English explanations of tax laws tailored to business owners who are experts in their field not in taxes A complete listing of available business expense deductions includes comprehensive information on dollar limits and record keeping requirements allowing business owners to quickly recognize the deductions for which they qualify and make tax savvy business decisions year round Sample forms and checklists allow you to organize your preparation and clear instruction on tax form navigation helps you get it right the first time Small business owners have a full plate Indeed just keeping the business going is a more than full time job But when tax time rolls around you still need to file correctly on time and without making errors or leaving money on the table Small Business Taxes 2015 simplifies the process breaking down tax laws and the filing process You ll get expert insight on every step of the process from organizing paperwork to sending the check including clear guidance on how to Create a year long record keeping system that will streamline the filing process Clarify income and losses and deal with operational income and losses capital gains and property sales Discover the latest tax credits and deductions that may apply to your business Tailor a tax strategy to your business s size maturity and growth potential Frustration free filing is not a myth With the proper planning and understanding you can save your business a significant amount of money without wading through volumes of tax legalese J K Lasser's Small Business Taxes 2015 provides the facts strategies and up to date information you need to get it done right and get back to work J.K. Lasser's Small Business Taxes 2014 Barbara Weltman, 2013-10-18 The tax facts and strategies that every small business owner needs to know Owning a small business is a big responsibility While all small business owners seek to improve their bottom line few realize all the ways that both current and new tax laws can help them do so With J K Lasser's Small Business Taxes 2014 you ll quickly discover how Written in a straightforward and accessible style this reliable resource offers a complete overview of small business tax planning and provides you with the information needed to make tax smart decisions throughout the year Focusing on strategies that help you use deductions and tax credits effectively shield business income and maximize other aspects of small business taxes this practical guide will show you how your actions in business today can affect your bottom line from a tax perspective tomorrow Includes detailed coverage of the newest tax laws and IRS rules including tax breaks and responsibilities under the Affordable Care Act Shares ideas that can help you run a tax smart business all year long and plan your exit strategy Contains comprehensive information on each deductible expense including dollar limits and record keeping requirements Offers clear instructions on where to report income and claim deductions on your tax forms Includes a free online supplement at JKLasser com which contains up to the minute tax law changes Other titles by Barbara Weltman J K

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Georgia Republic Tax Guide IBP USA Staff,2009-03-20 Georgia Republic Tax Guide **Guidebook to Georgia Taxes** Alston & Bird, CCH Incorporated, 2006-11-01 Quick reference guide to Georgia state taxes containing an overview of new laws and regulations and highlighting significant cases and administrative rulings Areas covered include personal income tax corporate income tax banks and financial institutions tax sales and use taxes estate taxes property taxes unemployment insurance as well as sections on administration and procedure and doing business in Georgia Practitioner commentary provided by members of the State and Local Tax Group of Alston Bird LLP **Georgia Tax Guide Strategic Information** and Basic Regulations IBP. Inc. USA, 2015-06-01 Georgia Tax Guide Volume 1 Strategic Information and Basic Regulations Georgia Partnership Income Tax Return and Instructions Georgia. Income Tax Division, 2002 S Corporation Georgia. Income Tax Division, 2002 **Instructions to the Tax Collectors of Georgia** Georgia. Comptroller General's Office, 1887 Practical Guide to the New Georgia Tax Laws, 1929, 1929 Household Employer's Tax Guide, 1999 Guidebook to Georgia Taxes State and Local Tax Group Alston & Bird LLP Staff, 2003-11-01 Quick reference guide to Georgia state taxes containing an overview of new laws and regulations and highlighting significant cases and administrative rulings Areas covered include personal income tax corporate income tax banks and financial institutions tax sales and use taxes estate taxes property taxes unemployment insurence as well as sections on administration and procedure and doing business in Georgia Practitioner commentary provided by members of the state and local tax group of Alston Bird LLP

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