

MANOS, MARTIN, PERGRAM & DIETZ CO., LPA

(Attorneys at Law)

&

WOLF, ROGERS, DICKEY & CO.

(Certified Public Accountants)

CORDIALLY INVITE YOU TO A

FREE ONE-HOUR BREAKFAST SEMINAR



WHEN: TUESDAY, NOVEMBER 16, 2010 AT 8:00 A.M.

WHERE: COUNCIL FOR OLDER ADULTS (800 CHESIRE ROAD)

REGISTRATION: 7:45 A.M. – FREE COFFEE & DONUTS

WE WILL ADDRESS THE FOLLOWING TOPICS:

- **Independent contractor or employee?**
 - ❖ Crackdown by the IRS, Department of Labor, Ohio Attorney General, Ohio Job & Family Services and Ohio Bureau of Workers Compensation
 - ❖ IRS Independent Contractor Test
 - ❖ Workers Compensation Test
 - ❖ Unemployment Compensation Test
 - ❖ Proposed Federal Legislation
 - ❖ Proposed Ohio Legislation
- **COBRA Premium Subsidy** – Earn Credit Against Employment Tax for 65% of COBRA premiums paid
- **HIRE Act** – Payroll Tax Exemption – 6.2% Credit Against Employment Tax on Eligible Wages
- **Patient Protection and Affordable Care Act** – Health Insurance Credit – Up to a 35% Credit on Premiums Paid Taken on Your 2010 Income Tax Return
- **Exempt vs. Non-Exempt Employees** – Common Mistakes – DOL Crackdown

Please RSVP by November 10, 2010 to Chris at chris@mmpdlaw.com or (740) 363-1313