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# GAIN INSIGHTS

MARCH 2013

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## ABOUT BERRYDUNN

A CPA and consulting firm whose commitment to knowledge sharing helps clients gain control of challenges and opportunities.

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## ESOP CORNER

How well you forecast your future repurchase obligations can have a profound impact on profitability and employee retention. Tip: Mitigate your risks by undergoing a repurchase obligation study to weigh factors and assumptions specific to your plan, budgets, and mission.

## SALT BOX

Most of you have heard Phil Mickelson's complaints about paying his state taxes. Our analyst compares California's top marginal tax rate on individuals with Maine's. From where we stand, the grass is greener in snowy New England.

## WEBINARS

- » NFP operating reserves

## Negotiating Vendor Agreements: Gain Clarity and Control

Negotiating contracts should be viewed as more than squaring off with a vendor's attorney about terms and contract venue. It's an opportunity to clarify your organization's objectives and needs.

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## By Definition, Your Independent Contractor May Be Your Employee

New criteria for "independent contractors" in Maine may require your company to re-classify your contractors as "employees." And new guidance from the IRS may make it easier.

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## Office Relationships: Does HR Need to Ask and Do Couples Need to Tell?

If you're writing or reviewing your firm policy, cover all the gray areas to create a safe, comfortable workplace, free of conflicts of interest. .

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## Firm Footing: Featured blog posts

- » **Employee Theft: Top 3 Risks**  
Three controls can help banks and other organizations address vulnerabilities.
- » **Charitable Solicitation: Do Good the Right Way**  
Be alert to the right way to run a promotion and use a charity's name.

- » EB Audit update from AICPA conference
- » Taxpayer Relief Act
- » ICD-10 compliance

- » The Hebron Academy Property Tax Case  
Local taxes continue to raise complex questions for not-for-profits.

**For more information, contact Kim Harvey**

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