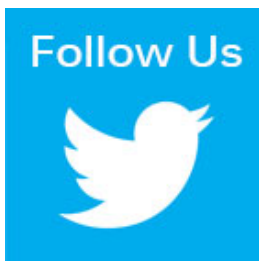


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### GG&G News - Employee Benefit Plan Audits

**Service Spotlight: Our Promise to You, Our Very Important Client...**  
 At Gray, Gray & Gray, we take great pride in living our core values. What does this mean for our clients? Simply put, you can count on us to go beyond the numbers for you by providing advice and insights to help you be successful in your business and personal lives. Our suite of service offerings is based on our clients' needs and in alignment with our mission of being your complete and trusted business advisor. Therefore, it is important to us that you are aware of all the services available to you, particularly as your business evolves and your needs change. You can count on us to help you every step of the way!

In this "Service Spotlight" section of the newsletter, our goal is to help familiarize you, our very important client, with the wide variety of service offerings available to help you prosper. For information on all of our services, visit our website at [www.gggcpas.com](http://www.gggcpas.com).

#### THIS WEEK'S TOPIC: ROYALTY EXAMINATION SERVICES



**Make Sure Your Licensees are Paying Their Royalties**  
 By Kevin F. Howley, CPA

Royalty payments from the licensing of intellectual property can be a significant source of revenue for a business. But not all licensees keep up to date with their royalty payments, and others may pay a lower amount than required by their agreement. Which is why a [royalty audit](#) can be an important tool to protect the income stream from licensed property.

An audit of a licensee's royalty report serves as an independent calculation of the amount of the revenue the licensee has generated and the portion they must pay to the licensor in the form of a royalty. It is an important financial control that protects the interests of both licensor and licensee. The royalty audit gives the licensor the opportunity to inspect the records and accounts of a licensee to determine whether or not they are paying the correct amount in fees.

[Read more here.](#)

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### Employee Benefits

#### Avoid Mistakes That Undermine a Deferred Comp Plan



**Companies frequently use** non-qualified deferred compensation plans in their pay packages for executives and key employees. Because these plans are not subject to the same compensation and benefits limits that apply to qualified plans, they help build adequate retirement income for high earners. They also offer tax advantages by deferring tax into later years when high earners may be in a lower tax bracket. Here are some mistakes to avoid when maintaining a non-qualified deferred comp plan.

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### Retirement Plans

#### Payroll Deduction IRAs Are a No-Cost Benefit



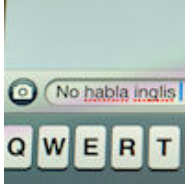
**Here's an employee benefit that costs your business virtually nothing.** Even if you are not in a position to provide your employees with a retirement plan, you can make it easy for them to contribute to an IRA with a Payroll Deduction IRA. To learn how easy it is, continue reading.

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## Benefits Administration

### Coping with Language Barriers



**Increasing numbers of U.S. residents speak foreign languages, and many of them are participating in employee benefit plans.** Your company may be required by law to assist them in understanding their benefits with a foreign language notice. Keep reading for a look at what you may have to do -- and how some companies go beyond that.

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"We formerly had our employee benefit plan audit with one of the 'Big Four' national accounting firms, but knew that we were not getting the attention and service we needed. Making the switch to Gray, Gray & Gray was like night and day! We are getting the same degree of competence and experience, but with a much higher level of service. At much more reasonable fees, too!"  
-New England Sports Network (NESN)

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