

# The Advisor

Going Beyond the Numbers to Deliver Insight, Guidance and Success

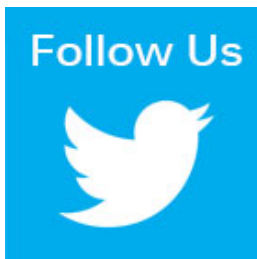
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## Gray, Gray & Gray, LLP's News

### Tax Tip: Tax Free Money? Sign Me Up!



The recently enacted Tax Cuts and Jobs Act includes a tax cut that should be very beneficial for owners of "pass through" entities such as S Corporations, partnerships, LLCs taxed as partnerships, and sole proprietorships. Starting in the 2018 tax year, business owners who qualify may be able to exempt up to 20% of their business income from their personal tax return.

This is, essentially, tax-free money. But getting it is not automatic. Not all pass through entities will qualify, and there are limitations and phase outs that apply. The determination of whether or not a business qualifies and the amount of income exemption allowed is a complex process. [Read more here.](#)

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## Family Business

### Remember Business Basics When Paying Relatives



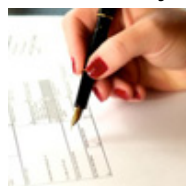
**Salaries can** hit close to home in a family business. Some relatives may feel they're underpaid compared with others. The key to harmony and a profitable business is to rely on industry standards. This article provides a rundown of the issues involved in family business compensation.

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## Benefits Administration

### HRAs Are Subject to 'COBRA Continuation'



**The IRS guidance** makes it clear health reimbursement arrangements are considered group health plans subject to continuation of coverage rules if employment ends. Continue reading for an explanation of how these plans work and how to treat them under the *Consolidated Omnibus Budget Reconciliation Act* (COBRA).

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## Marketing

### Strategies to Survive in Any Economy

**A lackluster economy**, along with other financial pressures, may cause companies to reduce spending on marketing. But an economic slowdown can actually be a good time to *increase* your efforts. Aggressive marketing during hard times, when competitors are cutting back, can generally boost market share and return on investment. Here are four strategies to help your business survive and come out a winner in any economy.

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