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The New Healthcare Law Includes Many Tax Changes. Here's What You Need to Know.



The Supreme Court ruling upholding the Protection and Affordable Care Act (ACA) means is that almost every provision in the act will move forward. While a lot of attention has been focused on the individual mandate that will take effect in 2014 there are individual tax provisions that will take effect on "high income taxpayers" beginning in 2013.

Some important tax provisions that will be covered include:

- A 3.8% Medicare surtax on investment income including interest, dividends and capital gain
- A 3.8% Medicare surtax on rental and certain other passive income
- · Higher threshold for deduction of medical costs
- Additional "hospital insurance tax" earned income

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## **Timely Opportunities**

### **Avoid Gender-Based Discrimination**



**Under federal law**, employers must not discriminate based on gender when hiring, firing, promoting or making other decisions. Here are the details of three recent cases from the Equal Employment Opportunity Commission in which women charged that they were passed over for jobs because of their gender. Copyright © 2012

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# Business Finance

### Scratching Up Seed Money



**Brilliant business plans** are a great starting point. But to make your dreams come true, you need cash to buy equipment, hire employees and make the venture grow. Seed capital can come from several sources, but there's more to the story. Click "Full Article" to see how various money-raising exercises can affect the success or failure of your enterprise. Copyright © 2012

#### Management

#### Violence Strikes the Workplace



Workplace violence has become an epidemic, which can weigh heavily on your company because employers are legally required to minimize the risks. Click "Full Article" for some steps you can take to help make your company a safer place and protect it from litigation. Copyright © 2012

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