

### Farm Tips

Continued From Page 8-B participating in the program.

The new varieties compare favorably with two standards, NC 2326 and NC 95, in agronomic, chemical, and smoke characteristics, Bowman said.

Clemson PD-11 was developed by the Pee Dee Experiment Station from a cross of NC 6920 and McNair 162. It has resistance to both black shank and Granville wilt.

Coker 79-176MM was developed by Coker's Pedigreed Seed Company, Hartsville, from a cross involving Coker 139, 258 and 319. It has resistance to black shank, Granville wilt, fusarium wilt, root knot nematodes and mosaic.

McNair 926 and McNair 9107 were developed by Northrup King Seed Company, Laurinburg. McNair 926 evolved from a

cross of McNair 225, McNair 30 and NC 95. McNair 9107 resulted from a cross of McNair 944 and NC 88. Both have resistance to black shank and root knot nematodes while McNair 926 also has resistance to Granville wilt.

NC TG-22, developed by the N.C. Agricultural Research Service at NCSU, has SC 58 and NC 2326 in its parentage and has resistance to black shank.

Only seed crops and few demonstration fields of the new varieties were grown this year and certified seed may be released to growers this fall for 1983 commercial plantings. Complete information on these new varieties, including data on yield, value, quality, and disease resistance ratings, will be made available to farmers following the 1982 harvest season.

A total of 65 new varieties

has been approved by the Regional Evaluation Committee since inception in 1964.

The committee is composed of tobacco seed breeders, tobacco manufacturers, export dealers, and tobacco research workers in state and federal positions.

Five of the state's agricultural extension agents with tobacco responsibilities were recently honored for "Excellence in Tobacco Extension." The awards are for \$3,000 each. Five such awards are being presented annually for four years (1981-1984) under the joint sponsorship of the R.J. Reynolds Tobacco Co. and the N.C. Agricultural Extension Service. Agents being honored this year, and their counties, are C.T. Dean Jr., Franklin; Frank M. Green, Rockingham; Kenneth T. Patterson, Alexander; James R. Pearce, Edgecombe; Kenneth R. Reeves, Buncombe. In their tobacco programs the five agents have stressed production of quality tobacco at lowest possible cost in order to boost growers' net returns from the crop. They have given special emphasis to such practices as care in variety selection, avoiding excessive nitrogen, controlling insects and diseases, timely topping and sucker control measures, proper harvesting and curing, and careful preparation of tobacco for market.

### Information From The N.C. Association Of CPAs

**RALEIGH**—Service industries employ two out of every three workers in the private sector and account for about half of each household dollar spent. While many maintenance and domestic workers are hired through small companies, a good number of people work independently, hiring out on an hourly or daily rate. According to the North Carolina Association of CPAs, if you regularly hire such an individual worker, you should budget not only for their wages, but also for social security taxes and possibly additional insurance costs.

It is estimated that the value of services provided by the average American homemaker is at least \$12,000. That covers chauffeuring, tutoring, child care, marketing, cleaning and laundry among others. In the marketplace, these jobs might pay only minimum wage - \$3.35 an hour. And that, according to the Labor Department, is what you must pay household workers whom you regularly employ.

There are additional costs that can be substituted for wages, if the employee agrees. For example, if you hire a gardener or housekeeper to work until noon and then you provide lunch, you may subtract lunch costs from the minimum wage earned. The same situation applies to live-in help for whom you provide room and board. (The amount you estimate for meals and lodging can be

considered tax-free income, if specific standards are met.) An employer can subtract a "fair and reasonable" amount for room and board. Your state department of labor might enforce specific amounts.

Along with wages, an employer is responsible for Social Security taxes, CPAs say. If you pay your employee more than \$50 per calendar quarter, you have to pay half of the 13.4 percent that the Social Security Administration demands. The other half can be withheld from the employee's wages. By February of the following year, the employer must file two forms (W-2 and W-3) with the SSA which passes the information on to the IRS.

Employers who don't pay Social Security taxes are liable for back taxes and high penalties. In addition, a former employee could later sue for Social Security and the employer could be liable for court costs and attorney's fees besides the taxes, interest and penalty. If your employee refuses to supply a social security number, you can protect yourself by withholding the proper amount and reporting the number as unknown.

Employers of part-time domestic workers do not have to withhold federal income tax unless the employee requests it. But there are strict regulations concerning income reporting for local, state and federal taxes. Although the employee might prefer to be paid in cash, paying by check gives you an accurate record of payment and total wages earned.

Taking care of pay and corresponding taxes, CPAs say, isn't the extent of an employer's obligation. By law, homeowners are liable for any injury that occurs on their property. While homeowner's insurance covers your liability for these injuries, coverage for regular employees might be limited.

In some states, insurance companies are required to include employee coverage in homeowner's policies. (The additional premium averages only about \$3 a year.) In other states, separate insurance policies for workers are available. In one area, that could cost \$170 annually.

Recently, the number of states requiring employers to provide workman's compensation for domestic employees rose to 23 and the District of Columbia. Workman's compensation relieves the employer of primary liability by paying the employee's medical bills. In case of long term disability, compensation could also help the worker recover lost wages.

When budgeting for wages, taxes and insurance, be sure to allow for additional benefits you give your employee. Bonuses, paid vacations and holiday gifts can all add up and

exceed your budget. Gifts, given for business reasons and restricted to under \$25, however, are tax deductible. And, if you need to hire domestic workers to care for your child while you work, you might be eligible for a tax credit. Check with your tax advisor for more details.

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