



ELLEN MILLIGAN'S eighth-grade science class at Waccamaw Elementary School was among those receiving BEMC's "Partnerships for Solutions" mini-grants this year. The grant will be used to buy equipment for a school Star Lab that can be used as an on-site planetarium. Pictured (from left) are Jeremy Cox, Raven Stocks, Milligan and Kimberly Gore.

School Projects Get BEMC Grants

Seven Brunswick County and seven Columbus County classes were chosen for Brunswick Electric Membership Corporation's "Partnerships for Solutions" mini-grant program this year.

Ninety-one applications were received. The grant funds are used for a variety of items to enhance educational opportunities, including teacher resource books, computer software, a research garden, an on-site planetarium, accelerated reading programs and science equipment.

Those receiving grants in Brunswick County were

Samesa Goodson, Bolivia Elementary; Lois Morgan, Shallotte Middle; Dean Carroll and Joyce Williams, South Brunswick High; Thomas Cochran and Grace Puckett, Southport Elementary; Dayna Ramsey-Sanders, Union Elementary; Ellen Milligan, Waccamaw Elementary; and Tracey James, West Brunswick High.

Grants also went toward projects at Chadbourne Middle, Fair Cluff Elementary, Guideway Elementary, Hallsboro Elementary, Old Dock Elementary, Tabor City Middle School and Williams Township schools in Columbus County.

Be Wary Of Sound-Alike Fund Pleas

The Brunswick County Heart Association is asking residents to be cautious when responding to mail requests for donations from nonprofit organizations.

"Mailings from organizations with similar-sounding names may confuse the donor and divert funds away from intended agencies," said Susan Gibble, president of the Brunswick County AHA division.

"In particular, we are concerned that the public may confuse the American Heart Association with other groups whose names include words like 'American,' 'National,' 'Heart,' 'Heart Disease,' 'Heart Research,' 'Cardiovascular' and so on," she said.

The North Carolina affiliate and other AHA offices have received many requests for information about such sound-alike and look-alike or-

ganizations. "While the AHA does not wish to question any legitimate not-for-profit agency raising funds for cardiovascular research, we do want the public to understand that there is absolutely no relationship between these sound-alike groups and the American Heart Association," Gibble said.

"We believe prospective contributors might think that when they contribute to such groups, that they are giving to the AHA."

A recent residential campaign mailing by "Heart Support of America" to Brunswick County residents may be causing some confusion, according to a chapter news release. "Heart Support of America is based in Knoxville, Tenn., and is in no way connected to the American Heart Association," Gibble said.

"We want to thank citizens who

walked their block and/or contributed to the American Heart Association residential campaign as well as our other local fundraising events," Gibble said. "We also want to let them know that mailings they are now getting from the Heart Support of America and other sound-alike organizations are in no way connected to the American Heart Association."

American Heart Association mailings are marked with a familiar heart and torch symbol and the words "American Heart Association," she added.

AHA is the only nonprofit voluntary organization committed to reducing disability and death due to cardiovascular diseases and stroke.

Cardiovascular disease is the state's and nation's number-one killer.

Hired Household Help And Taxes

Do you pay a nanny to care for your child? Perhaps you've hired a person to clean your home once a week.

When you hire someone to work in your home, you become a household employer—a position that comes with certain tax liabilities and reporting requirements, cautions the N.C. Association of Certified Public Accountants.

The association offers the following overview of what household employers need to know about paying employment taxes and reporting employee wages. If you pay cash wages of \$50 or more in a calendar quarter to a household employee, you are required to report the wages to the Internal Revenue Service (IRS) and to pay Social Security and Medicare taxes on the employee's wages.

These requirements apply to all household employees including nannies, housekeepers, companions to the elderly, and teenage babysitters. However, you are not required to pay taxes on what you pay your spouse or your son or daughter under age 21 for domestic services, or to an independent contractor, such as a painter or a plumber. If you retain the household worker through an agency and pay the agency, the agency is considered the legal employer.

Social Security, Medicare
The burden of Social Security and Medicare taxes is evenly divided between you and your employee. You can withhold your employee's share of 7.65 percent of his or her wages or, as many household employers do, pay the full 15.3 percent yourself. In either case, as the employer, it is your responsibility to see that the government receives the full amount due each quarter.

Keep in mind that if you pay the employee's share instead of deducting it from wages, you must treat the amount as additional wages when you report the employee's compensation on Form W-2.

Each quarter you must file Form 942, Employer's Quarterly Tax Return for Household Employees. The form asks for your Employer Identification Number. If you don't have one, write "none" in the space provided, and the IRS will assign you a number and send you a Form 942 each quarter.

Income Tax Withholding
As an employer of household help, you are not required to withhold income tax from your employee's wages, but you may do so if

your employee requests it. To determine how much to withhold, you'll need a completed Form W-4, Employee's Withholding Allowance Certificate, from your employee and a copy of IRS Circular E, Employer's Tax Guide, which explains how to calculate the proper amount of withholding. You report and pay the income taxes withheld on a quarterly basis, using Form 942, the same form used to report and pay Social Security and Medicare taxes.

W-2 Forms
As an employer, you are also responsible for giving your household employee a Form W-2 by Jan. 31 showing the wages you paid during the previous year and the amount of taxes withheld. By the end of February, a copy of the W-2 form must be filed with the Social Security Administration.

Federal Unemployment Tax
FUTA, which helps pay for your employee's federal unemployment insurance, is another tax you may face when you hire household help.

As the employer, you are subject to the tax if you paid your worker wages of \$1,000 or more during any calendar quarter this year or last year. Unlike Social Security taxes, this tax must be paid entirely by you; you cannot withhold part of it from your employee's wages.

If you are also required to pay

state unemployment taxes, you receive a credit on your FUTA tax for the amount you pay to the state. If the FUTA tax due exceeds \$100 at the end of any quarter, you must make a quarterly deposit. If the tax for a quarter does not exceed \$100, you can add it to the tax for the next quarter and make a deposit when the cumulative amount due exceeds \$100.

Deposits are made using Form 8109, Federal Tax Deposit Coupon Book. Each year, you must file a tax return by Jan. 31 on either IRS Form 940, Employer's Annual Federal Unemployment Tax Return or, if you qualify, the simplified Form 940-EZ.

IRS Publication 926, Employment Taxes for Household Employers, outlines the rules governing household employers. Your state department of labor or employment can provide information about state regulations. If you need additional help, contact your CPA.

Clarification

In the Feb. 10 issue of *The Brunswick Beacon*, Don Warren was included in two different groups in a Page 10-C article on the South Brunswick Islands Chamber of Commerce.

He is an outgoing member of the board of directors.



STAFF PHOTO BY TIMERLEY ADAMS

'For Plants' Expands

Despite bad weather, it was still a grand opening for The Gift Garden, an addition to For Plants on Bricklanding Road in Shallotte. Pictured (from left) are Jeannie Boles, Pastor Elvin Boles of Grace Baptist Church of Supply, owner Helen Wiggins, David Hockett and Joyce Barnes.

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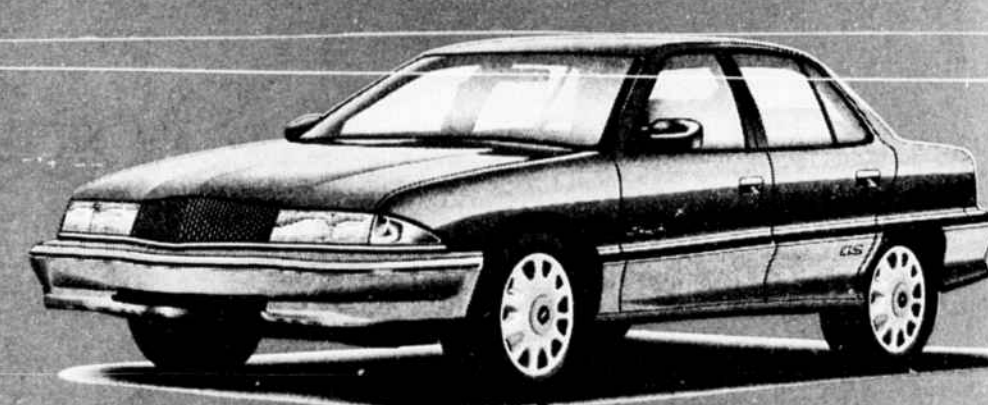


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