

# PRACTITIONER'S REFERENCE SHEET

## (September 2017)

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### DO YOU NEED THE PROTECTION OF A D & O INSURANCE POLICY? (PAGE 1):

**Reference:**

*PPC's Guide to Personal Financial Planning.*

### BEWARE THE ONGOING RISK OF EMPLOYEE MISCLASSIFICATION (PAGE 2):

**References:**

Regs. 31.3401(c)-1, 31.3121(d)-1, and 31.3306(i)-1.

Rev. Rul. 87-41.

*PPC's Payroll Tax Deskbook.*

### UNDERSTANDING THE DIFFERENCES BETWEEN HEALTH CARE ACCOUNTS (PAGE 3):

**References:**

IRC Secs. 105, 106, 125(i), and 223.

Rev. Procs. 2016-28 and 2016-55.

IRS Notice 2002-45.

*PPC's Guide to Compensation and Benefits.*

### 5 KEYS TO DISASTER PLANNING FOR INDIVIDUALS (PAGE 4):

**Reference:**

N/A

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