

## President's Message



**AMANDA  
SEXTON**

Congratulations to everyone for getting through the last official tax deadline for 2017. I hope it was a seamless finish for you as we head into the holiday season. Due to the recent setback of the clocks, we now commute to work in the dark and then travel

back home in the dark. I find this shift to be a difficult one, but look forward to the spring (and end of tax season), which brings warm sunshine, flowers and more outdoor activities. Putting a vacation or time off on the calendar now also gives me something to look forward to.

According to Wikipedia, George Hudson proposed the idea of daylight saving back in 1895, with the German empire and Austria-Hungary being the first to implement the idea in 1916. The idea was to maximize the amount of evening daylight available to us in the summer months to perform our daily activities, then set them back to "standard time" in the fall. One of Benjamin Franklin's quotes was

"Early to bed, and early to rise, makes a man healthy, wealthy and wise." Do you agree with this statement?

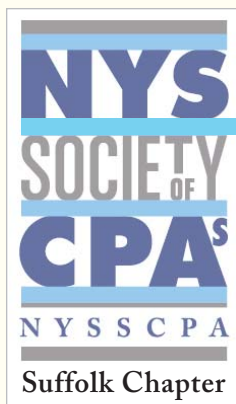
The Suffolk Chapter was very busy in October, with our all-day Members in Industry Webcast and our semi-annual Banker/CPA event joint with the Nassau Chapter on October 18th in Jericho, our first East End/NextGen 5K charity run/walk to benefit the Riverhead Foundation for Marine Research and Preservation on October 22nd in Riverhead, a social security plan seminar hosted by the Employee Benefits Committee on October 24th, and a preventative session on DWI and the impact to our family, friends and clients hosted by Members in Industry on October 25th. Great job to all of our committees for keeping this momentum going and for providing such diverse opportunities to our members.

November started out as another busy month. We co-hosted a joint Student CPA Fest with the Nassau Chapter out at the Chateau Briand in

*(continued...)*

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East End

Emerging Technologies

Employee Benefits

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Forensic and Valuation Services

General Taxation

Golf Outing

Members in Industry

Membership

NextGen

Nominating

Not-For-Profit &amp; Government

Accounting &amp; Auditing

Public Relations

Small Business

Sponsorship

To contact a committee chair,  
see page 18.

## President's Message (cont'd)

Carle Place on November 2. **Anthony Basile**, President of the Nassau Chapter, along with a team of more than 10 other professionals, hosted a half-day workshop for students from over 15 colleges and universities across New York State. The workshop started with a panel of professional speakers at various levels in their careers and within different sized firms that complimented and contrasted the different areas of accounting and the size of firms, as well as best practices to get the audience off to a great start in their accounting careers. The students then networked for a bit, had dinner and met with more than 5 accounting firms to discuss potential employment opportunities. **Lynne Fuentes**, the Immediate Past President of the Nassau Chapter, also provided invaluable advice to the students through the evening. I was honored to attend this event and have really enjoyed working side by side such a great chapter.

In-line with one of the missions that both Anthony and I have for our presidencies, we continue to help our chapters grow, discuss what events to work on together, and periodically connect our teams to get to know each other and share best practices and issues we encounter. This wasn't one of my initial goals for my presidency, but seemed to happen so naturally when Anthony and I attended our Presidents-Elect workshop in Albany last year.

On November 7, our Suffolk Chapter President-Elect, **Melissa Hicks**, ran another very successful student night at St. Joseph's College in Patchogue, with over 130 students in attendance – professionals and professors from various areas of accounting. Melissa had several speakers provide their background and advice to the students, including an FBI agent! Melissa also provided the group with the requirements of sitting for the CPA exam and how licensing works within New York State.

Attending both of these events for students made me think back to when I started my career in public accounting and how many questions I had – e.g. what is expected of me as an intern or as a new staff accountant, how does the accounting industry look long-term, what type of accounting do I want to specialize in, when should I take the CPA exam, why should I join the Society, etc. These are all great questions and I welcome all of you that are students or newer accountants to feel free to ask a fellow Society member or co-worker your questions - we are here to help you!

Events we have coming up for the rest of November and December include:

- Toys for Tots – our 23rd annual program has started already and we are currently collecting toys and donations through December 7. If you would like to participate, please contact Cynthia F. Barry as seen on

(continued...)

## President's Message (cont'd)

page 13. This is an incredible way to give back to the community and families in need during the holiday season, and we are proud to remain the largest pickup by the U.S. Marines Corps on Long Island. Let's keep it going!

- November 28 – at the Irish Coffee Pub in East Islip, we will hear from three Society leadership officials: Executive Director **Joanne Barry**, President **Harold Deiters**, and President-Elect **Jan Harringer** over hot breakfast. They will provide us with a professional issues update, which will include the proposed legislative agenda for 2018, programs and initiatives the Society has launched to help our profession's leadership pipeline and the next generation of CPAs, as well as the tax and audit issues that have the greatest impact to our practices.

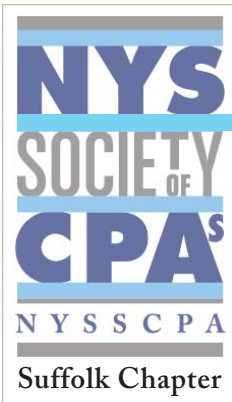
This is the first time we are having this event and there will be 2 free CPE provided. Please join us!

- December 9 – our annual tax conference will take place at the Courtyard Marriott in Ronkonkoma and we have great topics throughout the day. Attendees will earn 8 CPE credits.
- December 19 – Our Chapter is very excited to have **Renee Rampulla** of Rampulla Advisory Services, LLC provide our annual 2 CPE NYS Ethics Update. I hope you will join us at Stonebridge Country Club in Hauppauge. Renee makes what can be a very "dry" topic interesting, with real examples.

I hope to see you at some of these upcoming events and hope you have a wonderful Thanksgiving.

– *Amanda Sexton*





# Special Offers from the Suffolk Chapter

## SPONSORSHIP PROGRAM

Here's your chance to make the most of your membership! Sponsor one of our events and get in front of colleagues, referral sources, and potential clients.



**Step One:** Choose the type of event based on your target audience.

- golf outings
- networking events
- technical workshops
- informational seminars
- charitable events

**Step Two:** Become a sponsor. At a cost of **\$1,000** you receive:

- recognition in the Suffolk Chapter newsletter
- logo/recognition in all event flyers
- opportunity to speak at the event
- booth or table display space

To take advantage of this great offer, contact our Sponsorship Chair: Thomas S. Pirro: (631) 472-7637; [tpirrocpa@optonline.net](mailto:tpirrocpa@optonline.net)

## 2017-18 SUBSCRIPTION PLAN

Become a subscriber and save as much as \$300 on meetings! The tremendously discounted price of **\$99** covers the following chapter meetings:

October 18, 2017	Banker/CPA Event
November 7, 2017	Student Night
Nov./Dec. 2017	Accounting & Auditing Event (2 CPE)
December 19, 2017	Ethics Update (2 CPE)
January 2018	Banker/CPA Event
May 2018	To Be Determined

Act now to get the full savings! Contact the Suffolk Chapter Treasurer: Kenneth Laks, (631) 434-9500, [klaks@avz.com](mailto:klaks@avz.com).

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Please make checks payable to NYSSCPA Suffolk Chapter and mail to:

Kenneth Laks, CPA  
Albrecht, Viggiano, Zureck & Co., PC  
25 Suffolk Court  
Hauppauge, NY 11788

*(Can be used by any member of the firm)*



# New York State's Paid Family Leave

By Joel E. Ackerman, CPA, MST, Richards, Witt & Charles, LLP

Effective January 1, 2018, New York State's new mandatory Paid Family Leave ("PFL") program is going to be in effect. It is considered to be one of the most comprehensive family leave programs in the nation. The program will be implemented as an additional insurance rider to an employer's New York short-term disability policy ("DBL").

Unlike DBL, which is taken for the employee's own non-occupational injury or illness, PFL is taken by an employee to care for someone else in order to: provide care for a family member with a serious health condition; time necessary for bonding leave after giving birth, adoption, or welcoming a child into foster care within the first 12 months; or time needed when a family member (spouse, domestic partner, child, or parent) is on active duty or has been notified of an impending call or to active duty.

All New York "covered employers" (typically private sector employers with at least 1 employee who have to provide DBL), also have to provide PFL. As such, it covers all those employees who physically work in New York who currently get DBL through their employment. To qualify, employees working 20+ hours per week must have been employed at



least 26 consecutive weeks at their current employer; and employees working 20+ hours per week must have completed at least 175 work days at their current employer. PFL also must be provided for household employees who work 40 hours per week (if they work at least 30 days in a calendar year for them). Business owners, if they are excludable under their current DBL policies, can be excluded from PFL.

New York State has allowed employers to begin withholding from employees on July 1, 2017; however, it is not necessary to begin this until January 1, 2018. This is an employee funded benefit. The rate set by New York State, is 0.126% of an employee's weekly wage. The employee contributions are deducted on a post-tax basis and will be reported on the employee's W-2 in Box 14. Wages included in the computation of the required PFL contribution includes:

*continued...*

## NYS Paid Family Leave (*cont'd*)

salary, commissions, bonuses, overtime, tips and any fringe benefits being included in the taxable salary on the W-2.

The amount of the employee benefit paid will be phased in from up to 8 weeks of leave at 50% of the employees' average weekly wage to a maximum of 50% of the state's average weekly wage in 2018 to 12 weeks and 67% in 2021.

Paid leave can be taken in daily increments, and – unlike Workers' Compensation – in intermittent intervals, such as every other Monday. For example, if an employee needs to take a parent for doctor appointments every Thursday, they can arrange that to be done through the PFL program. Employers are prohibited from having employees exhaust their Paid Time Off or vacation banks before using these benefits.

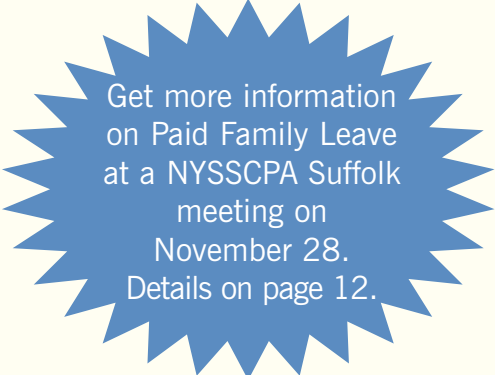
Benefits will be paid and managed through the PFL carrier. Forms will be filed by both the employer and employee to receive the benefits. Benefits will be taxable non-wage income and will be reported on Form 1099-MISC from the insurance carriers. Taxes will not automatically be withheld. However, employees can request taxes be withheld by the carrier.

There is no waiting period for an employee to receive benefits. Also, an employee cannot receive DBL and PFL benefits concurrently.

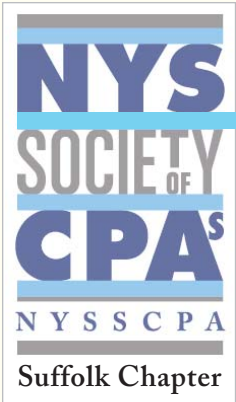
PFL provides more than just a monetary benefit – it provides job security for employees out on paid leave, similar to unpaid leave under Family Medical Leave Act (FMLA), and unlike FMLA is effective regardless of the size of the employer.

If the PFL is not properly offered and administered, the Workers' Compensation Board has the authority to investigate and take appropriate action for non-compliance. Sole proprietors, partners of a partnership, as well as corporate officers can be held personally liable for penalties for non-compliance or lack of coverage. Potential penalties include: a penalty based on wages not covered, additional fines for continuous violations, or misdemeanor charges.

Before January 1, 2018, employers must make sure to add PFL to their policies. Also, they must inform the employees in writing about the new benefit and explain all of their rights under the plan. Just like with DBL, employers are required to display and keep posted a notice concerning PFL.



Get more information  
on Paid Family Leave  
at a NYSSCPA Suffolk  
meeting on  
November 28.  
Details on page 12.



# Banker/CPA Networking



Pete Fasulo



Leigh Schuckman

The Nassau and Suffolk Chapters held their semi-annual joint Fall Banker/CPA event on October 18, with approximately 60 in attendance.

While this event has historically taken place at night and as a strictly social event, we made a few changes to give our attendees a change of pace. This year we served hot breakfast and had two great speakers from Sandler Training – **Leigh Schuckman** and **Pete Fasulo**.

We were educated as to the psychology of business development and how we can differentiate ourselves in a networking environment. It is common introduce yourself as “an

accountant with a full-service CPA firm,” or as “a banker who sells commercial loans.” But what drives a person to call us versus some other accountant or banker?

Leigh and Pete helped us with sample elevator speeches, how to gently plant the seed of future requests for referrals with prospects and good referral sources, a list for us to customize to our ideal client, and so much more.

While this Fall event generally takes place in Suffolk County, we were fortunate to have Carol Pinto from the Nassau Chapter to help us with registration and we found the venue, The Milleridge Inn, to be beautiful.





# Run for the Ridley

The East End and NextGen Committees partnered up for the first time with Run for the Ridley, a 5K charity run/walk on October 22 in Riverhead that benefited the Riverhead Foundation for Marine Research and Preservation, a rescue and rehab organization that promotes marine conservation.

We had the largest team within the Foundation's groups of runners and generated \$1,845 in support for the Foundation, including 3 general donations. We also had 3 corporate sponsors: Champion Elevator Corp., KL Wealth Strategies, LLC and Markowitz, Fenelon & Bank, LLP. Thank you to our t-shirt sponsor, Empire National Bank!!

The weather was beautiful throughout the event and after the 5K, everyone gathered under the Pavilion at the Long Island Aquarium for food and drinks. What a great way to start the day!!



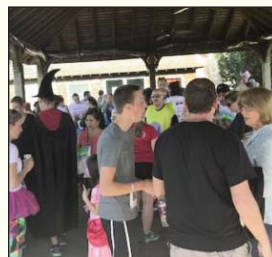
Amanda Sexton, Emily Verneuille



Emily Verneuille, Janet Verneuille, Jani Rothberg, Amanda Sexton, Sean Kelly, Bill Huether, Bob Huether, and Luz Witkin



Bill & Bob Huether



Emily Verneuille, Janet Verneuille

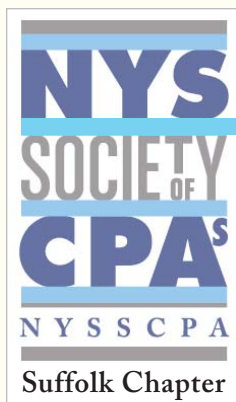


Emily Verneuille, Johanna Morocho



Sean Kelly, Emily Verneuille





## *Committee Report:* Members in Industry

*The Suffolk Chapter NYSSCPA Members in Industry committee meets monthly from September through May. We welcome CPAs across all industries and practices. Our morning meetings start and end promptly, from 8 to 10 a.m. There are no entry fees and meetings earn two CPE credits. Joint sessions with Nassau charge a \$10 fee. The State Society has requested that all attendees register online to ensure you receive your CPE certificates. Please register at NYSSCPA.org. For more information: Janet Verneuille, JVerneuille@empirenb.com.*

The Annual Webcast of the Business and Industry Full Day Conference, a joint Nassau Suffolk event, was held on October 18 at Empire National Bank in Islandia. This session attracted members who may have been shy on CPE credits as we move toward the close of the calendar year.

On October 25 the committee welcomed **Alan J. Schwartz**, a criminal defense attorney. Alan explained the repercussions of a DWI conviction and its impact on a CPA as well as families, friends, colleagues and clients. His presentation was timely and informative as we enter the season of numerous holiday celebrations. Empire National Bank in Islandia hosted this session.

On November 15 the committee had a joint meeting with the Nassau CFO committee covering Service Organization Control (SOC) Reporting: The Changes to SAS 70, which will be presented by **John K. Hoffman** of Nawrocki Smith LLP. This session reviewed the reasons for the change to the new SSAE 16 & SSAE 18. Although you may not think Service Organization Control (SOC) reporting pertains to your company or practice, unfortunately cybersecurity and data protection issues touch most of us daily. This session is hosted by Wells Fargo Bank in Melville.

### *Upcoming sessions:*

**Thursday, December 21, 8-10 a.m.**

#### **Annual GAAP Update**

**Speaker:** Paul Becht, Margolin, Winer & Evens LLP. Hosted by Empire National Bank, 1707 Veterans Highway, Islandia.

**Wednesday, January 17, 8-10 a.m.**

#### **Annual Tax and Economic Update**

**Speakers:** Ernie Smith and John Spatola, Nawrocki Smith LLP. Hosted by Empire National Bank, 1707 Veterans Highway, Islandia.

**Wednesday, March 21, 8-10 a.m.**

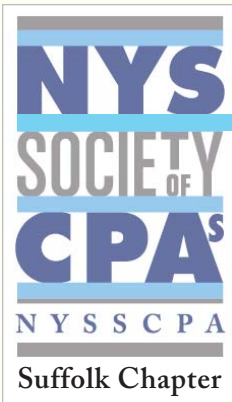
#### **Sales Tax Defense**

**Speaker:** Mark Stone, Sales Tax Defense LLC. Hosted by Empire National Bank, 1707 Veterans Highway, Islandia.



Amanda Sexton, Alan J. Schwartz





## Mark Your Calendar...

### **NOVEMBER 28, 2017**

Annual Town Hall Meeting. Details on page 11.

### **NOVEMBER 28, 2017**

Employee Benefits Committee meeting: New York Paid Family Leave Act. Details on page 12.

### **DECEMBER 8, 2017**

Annual Toys for Tots Pick-up. Details on page 13.

### **DECEMBER 9, 2017**

NYSSCPA Suffolk Annual Tax Conference. Details on page 14.

### **DECEMBER 19, 2017**

Annual Ethics Update. Details on page 15.

### **DECEMBER 21, 2017**

Members in Industry meeting: Annual GAAP Update. Details on page 16.

### **JANUARY 5, 2018**

Forensic & Valuation Committee meeting: Identity Theft Cleanup. Details on page 17.

### **JANUARY 10, 2018**

East End and NextGen Committees: Excel Training. 8am-12pm 4 CPE credits. More details to come.

### **JANUARY 17, 2018**

Members in Industry Meeting: Annual Tax and Economic Update. Details on page 9.

### **JANUARY 17, 2018**

East End Committee Meeting. 8 a.m. at Hotel Indigo, Riverhead. Info/RSVP: [skelly@mfbcpa.com](mailto:skelly@mfbcpa.com).

### **MARCH 21, 2018**

Members in Industry Meeting: Sales Tax Defense. Details on page 9.

### **MAY 16, 2018**

East End Committee Meeting. 8 a.m. at Hotel Indigo, Riverhead. Info/RSVP: [skelly@mfbcpa.com](mailto:skelly@mfbcpa.com).

**Committee Chairs!**  
Make sure to get all future meeting dates to John Hermus at [jhermus@sheehancpa.com](mailto:jhermus@sheehancpa.com).

For up-to-the-minute  
NYSSPA Suffolk chapter activities  
[CLICK HERE](#)

## Stay in the Know...

The NYSSCPA Suffolk Accounting & Auditing Committee invites you to



### **NYSSCPA Town Hall Meeting: State of the Accounting Profession**

**Tuesday, November 28, 2017**

**8:00 to 10:30 a.m.**

at Irish Coffee Pub

131 Carleton Avenue, East Islip

Please join us for our annual Town Hall Meeting at which we will have the opportunity to hear from NYSSCPA officers about the Society and its current policies and to learn more about what's trending within the accounting profession.

*Includes hot breakfast.*

**Free! | 2 CPE credits** (advisory service)

**[RSVP HERE](#)**

For information: Amanda Sexton, [asexton@mfbcpa.com](mailto:asexton@mfbcpa.com)

# Family Leave Primer...

The NYSSCPA Suffolk Employee Benefits Committee invites you:



## New York Paid Family Leave Act

**Tuesday, November 28, 2017**  
**8:30 to 10:30 a.m.** (Registration at 8:00)  
at APS Pension & Financial Services Inc.  
1000 Woodbury Road, Lower Level, Woodbury

- General Overview
- Employer/Employee Coverage
- Employee Eligibility
- Reasons for Taking Leave
- Amount of Leave and Benefits
- Funding of Benefits
- Waivers
- Leave Application Procedure
- Use of Paid time Off and PFL
- Employer Requirements
- Collective Bargaining Agreements
- Interplay with FMLA
- What Employers Should Be Doing Now

**Speaker:** Dawn Davidson Drantch, Esq. — Alcott HR

Sponsored by:



**Free! | 2 CPE credits** (Course code 29085813)

**RSVP HERE**



## Planning Ahead for the Holidays...

The NYSSCPA Suffolk NextGen Committee  
proudly announces the

# 23rd Anniversary TOYS FOR TOTS Toy Drive

to benefit the U.S. Marine Corps'  
Toys for Tots Program



The holidays are just around the corner! Please help us share the magic of the holiday season with the needy children of Long Island by participating in this year's drive.

Promotional materials and drop-off boxes will be available in the beginning of November.

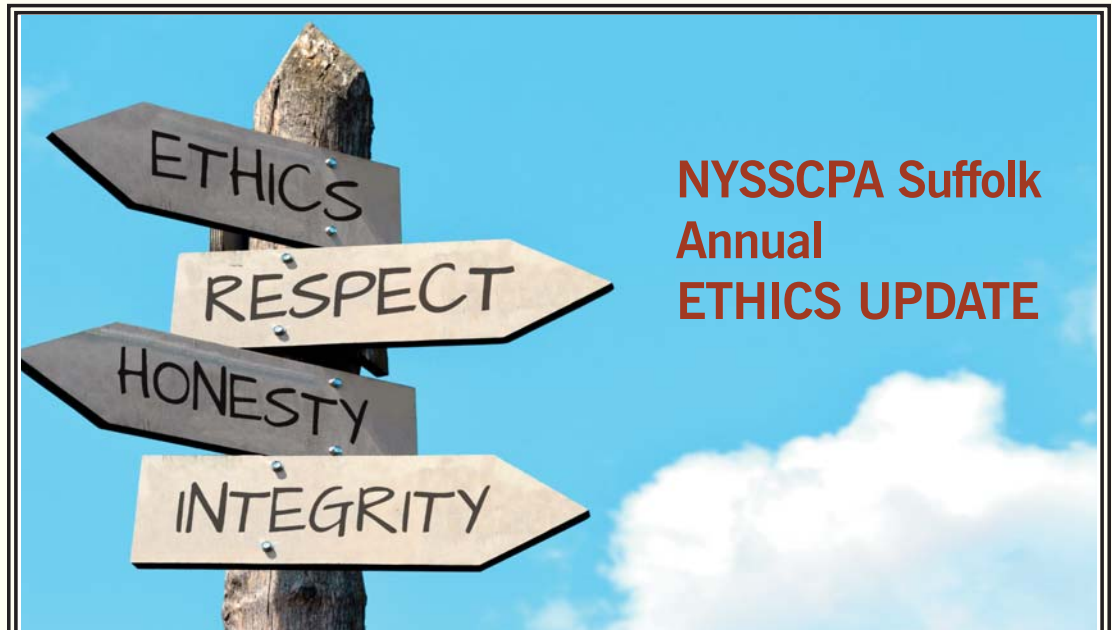
The ceremonial pick up of the toys by the USMC is scheduled for **FRIDAY, DECEMBER 8<sup>TH</sup>** at the offices of Sheehan & Company, CPA PC.

For more information regarding this wonderful event, please contact:

Cynthia Finn Barry, CPA  
Sheehan & Company CPA PC  
165 Orinoco Drive, Brightwaters, NY 11718  
Telephone: (631) 665-7040; Fax: (631) 665-7014  
Email: [cbarry@sheehancpa.com](mailto:cbarry@sheehancpa.com)



## Annual Ethics Refresher...



### **NYSSCPA Suffolk Annual ETHICS UPDATE**

**Tuesday, December 19, 2017**

**6:30 to 8:30 p.m.**

(registration at 6 p.m.)

at Stonebridge Country Club, Smithtown

Please join us for our annual Ethic Training,  
with this year's speaker:

**Renee Rampulla.**

**2 CPE credits**

*Includes buffet dinner, drinks, and networking.*

**\$50 Members | \$75 Non-members**  
**\$0 member of the Suffolk Chapter Subscription Program**

**RSVP HERE**

For information: Amanda Sexton, [asexton@mfbcpa.com](mailto:asexton@mfbcpa.com)

# Gearing Up for GAAP...

The NYSSCPA Suffolk Members in Industry Committee invites you:



## Annual GAAP Update

**Thursday, December 21, 2017**

**8 to 10 a.m.**

at Empire National Bank, 1707 Veterans Highway, Islandia

- Overview of FASB Activities, including PCC Update
- Pronouncements regarding:
  - Revenue Recognition
  - Lease Accounting
  - Business Combinations
  - Statement of Cash Flows
  - Not-for-Profits
- Recent Accounting Pronouncements
- Revenue From Contracts with Customers: Principal Versus Agent Considerations
- Investments: Equity method and Joint Ventures
- Goodwill, Business Combinations, and Consolidation
- Simplifying the Test for Goodwill Impairment

**Speaker:**

Paul E. Becht — Margolin Winer & Evens LLP

**2 CPE credits** (course code: 29081811)

**[RSVP HERE](#)**



## Save the Date...

### MARK YOUR CALENDAR

For the  
Forensic and Valuation Services  
Committee event this winter:



**Friday, January 5, 2018 | 8-10 a.m.**

### **Identity Theft Cleanup & Last Year's Dirty Dozen Tax Schemes**

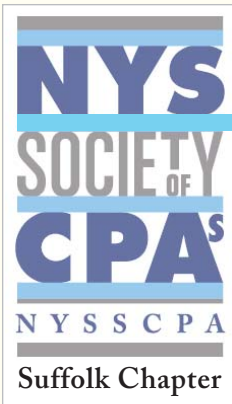
How to deal with and rectify having your identity stolen  
for tax purposes; The top 12 tax scams of the year.

**Speaker:** John Spatola, Nawrocki Smith LLP

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To be held in the Bank of America Building (290 Broad Hollow Road,  
Suite 115E, Melville) at a cost of \$20 per person. 2 CPE credits.  
More details to come!

**More information:** John Spatola, (631) 756-9500 x 271, [jspatola@nslpcca.com](mailto:jspatola@nslpcca.com)



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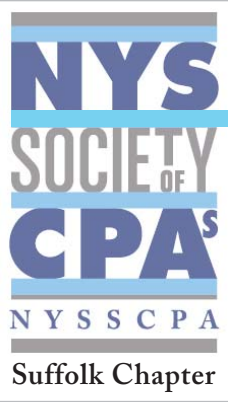
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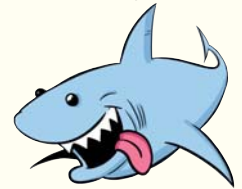
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## Fun and Games – True or False



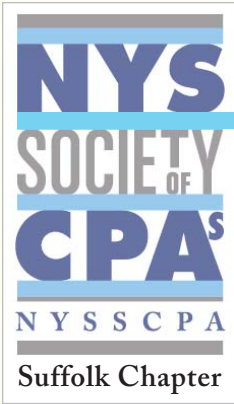
1. Elvis Presley’s “Hound Dog” was the first to catapult rock music into mainstream culture worldwide.
2. The biceps muscle is the strongest muscle in the human body.
3. Coca Cola originally contained cocaine.
4. Elephants walk as quietly as cats.
5. Judaism, Christianity, and Islam can all be tied to the same individual.
6. The “Ring of Fire,” where most volcanoes are located and most earthquakes occur, encircles the Pacific Ocean.
7. Marathon was the name of a Greek messenger who ran cross country to report news of Persia’s defeat in 490 B.C.
8. The first big Hollywood “summer blockbuster” was *Jaws*.
9. Steak ordered “au poivre” comes topped with chive butter.
10. The launch of Sputnik in 1957 inaugurated the space age.



### Flip to see if you’re right...

- |   |   |
|---|---|
| <p>10. TRUE. It was the Soviet Union’s first man-made satellite, and it shocked and terrified the West during the Cold War.</p> <p>9. FALSE. It’s seared and topped with cracked peppercorns.</p> <p>8. TRUE. Spielberg’s 1975 film is considered the father of the summer blockbuster.</p> <p>7. FALSE. The runner ran from the city of Marathon to Athens (26 miles), which inspired the modern race.</p> | <p>1. FALSE. Bill Haley and the Comets did that with “Rock Around the Clock”</p> <p>2. FALSE. The jaw (masseter) is the strongest.</p> <p>3. TRUE. Invented in Atlanta, Georgia in 1886 with the then-legal substance.</p> <p>4. TRUE. Because of their padded feet and soft underside cushions.</p> <p>5. TRUE. Abraham is the common parent to all three.</p> <p>6. TRUE. It extends from China to Australia to the west coast of the Americas.</p> |
|---|---|

SOURCE: merriam-webster.com



# Get Involved with NYSSCPA Suffolk and Help Make a Difference

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## COMMITTEE SERVICE APPLICATION

Thank you in advance for getting involved and ensuring the success of this chapter. Please rank the top 3 committees in which you have an interest:

- |   |  |
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