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ness are the highest compli-  
ments we could ever receive.

**Inside this issue:**

Karrie C. Pratt |  
Joins Firm

2013 Changes to |  
Social Security  
and Medicare  
Contributios/  
Taxes

Link to City of |  
Delaware adver-  
tising Supplement  
in [Business First](#)

Notice |

# Client Bulletin



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## Karrie C. Pratt Joins Firm



We are happy to announce that Karrie Pratt has joined the firm as an Associate. Karrie graduated *cum laude* from Indiana State University in 2009, where she earned a Bachelor of Science degree in both Business Management and Marketing. Karrie is a 2012 graduate of Ohio Northern University's Pettit College of Law, where she was involved in Moot Court and was a member of the Board of Advocates. During her second year of law school, she was selected as one of two members of the Moot Court Tax Team that received second place at the 2011 Florida Bar National Moot Court Tax Competition. During her third year of law school, she was selected as a member of the Moot Court Executive Board, where she served as the coach of the Tax Team, which received Best Brief at the 2012 Albert R. Mugel Moot Court Tax Competition in Buffalo, New York. She received a Certificate of Achievement in Real Property Law. While in law school and waiting for the bar examination results, Karrie gained experience working for three judges and two prosecutor offices, as well as working with a non-profit environmental legal advocacy group.

## 2013 Changes to Social Security and Medicare Contributions/Taxes

For 2013, the Social Security wage base (the annual wages/salary that are subject to employer and employee Social Security contributions) increases to \$113,700 from the current \$110,100. The temporary reduction in employee Social Security contributions, to 4.2%, expires at the end of 2012. This temporary reduction will undoubtedly be included in the "fiscal cliff" negotiations among the President, the Senate and the House. On January 1, 2013, the Medicare tax/contribution increases .9% (to 2.35%) for annual wages/salary over 200,000 (\$250,000 if married filing jointly).

## Link to City of Delaware Advertising Supplement in [Business First](#)

A recent edition of [Business First](#) included an advertising supplement regarding the City of Delaware. A link to that supplement can be found on the home page of the law firm's website, [www.mmpdlaw.com](http://www.mmpdlaw.com), under "Current News."

## Notice

This bulletin provides general information and is not legal advice. Please contact us if you need legal advice.