



American Society of Women Accountants

FORTY-FIRST ENTRY

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ASWA Mission:

The mission of ASWA is to enable women in all accounting and related fields to achieve their full personal, professional and economic potential and to contribute to the future development of their profession.

To learn more about us, go to www.aswa.org or www.aswamilwaukee.org.

President's Message

Dear ASWA Member and Friends,

Welcome back! I trust that everyone had a restful Holiday Season.

A BIG THANK YOU to all who participated in the Holiday Gift Tags program. I received a very appreciative call from the director of the facility that received the gifts. She said the children were very excited and thanks to all that helped make their holidays special.

The board of directors met during December to discuss many items of interest, voted on a new member and planned some improvements for the upcoming year. Thank you to all that attended. Your dedication keeps the chapter functioning well and keeps the stream of new ideas flowing.

Hope to see you all at the January meeting.

Sincerely,
Janet Sargent

Study the rules so that you won't beat yourself by not knowing something.

— Babe Didrikson Zaharias

Member Article featured in "The Edge"

Wendi Hall, CPA, a partner of Small Office Solutions LLC recently had an article featured in "The Edge." "Making the Leap" is an insightful look at going into business with your spouse. She gives first hand advice including questions that need to be answered before taking the plunge and strategies to keep things running smoothly. Wendi is the Vice President/Co-Program Chair of our Milwaukee ASWA chapter.

Tax Update is Topic of January Meeting

Our first meeting of 2008 features our annual income tax update presented by June Jager-Norman, CPA, a sole-proprietor from Brookfield, Wisconsin. June has been presenting the WICPA's TGIF tax update class for numerous years and is well versed in the numerous changes.

Do you know about the change in the Kiddie Tax? Will the AMT affect you this year or next? Can you deduct your mortgage PMI? Whether you only prepare your return or you are a professional preparer, January's program will have something for YOU! Join us on January 22nd for a fun-filled, informative evening.



ENTERTAINMENT '08, GOLD C BOOK, AND FALL EDITION POCKET PEELER SALES ARE NOW CLOSED

January 2nd I returned to the post office the 8 unsold boxes of Entertainment '08 and Gold C books and sale has officially ended. This year we sold 42 Entertainment Books and 23 Gold C Books which is about 30% fewer books than last year but we still made a \$419 profit.

All of the 49 Fall Edition Pocket Peelers we purchased have also sold for a \$245 profit. As for the Spring Edition Pocket Peelers, I will find out more in the next few weeks and let everyone know what will be on them and when they will be available in the February newsletter. With any luck I will be bringing them to the February 26th meeting.

Thanks to everyone for making this another successful year for our Entertainment Book and Pocket Peeler sales! We raised a total of \$664 between both sales. Hopefully next year Entertainment Publications will take my advice and get the Pick 'n Save coupons back in the book!

Ann Neshek
Fundraising Chair

2008 is a leap year!

Student Night Recap

On November 27th we had our annual Student Night event. It was a pleasure to meet such an outstanding group of students. Attending the event were accounting students at various points in their educational path, from those pursuing their Associates degree to college graduates who recently earned their Masters. Students attending UW Milwaukee, Carol College, Edgewood, Viterbo University, Marian College, WCTC and MATC were present.

This year's speakers were Pam Prosser, CPA, CMA from Harley-Davidson, Kelly Janzen, CPA from GE Healthcare, and Robert W. Kastenschmidt, CPA, CMA from KPMG. Each speaker had real life applicable information that the students could use to help plan and prepare for their professional career. ASWA would like to thank each of them for sharing with the students, and being such a valuable part of Student Night.

We had yet another record breaking raffle ticket sales generated. 100% of those proceeds go directly toward our scholarship program. This would not have been possible without the very generous contributions from various members as well as local businesses. ASWA would like to say thank you to everyone who either purchased raffle tickets or gave items toward the raffle. We are continuously amazed at such an outstanding and generous group of people who believe in the cause and purpose of empowering women in their professional accounting careers and in students who are in the beginning of their professional journey.

ASWA would like to thank the following for their raffle contributions:

Moraine Park Technical College, Suby Von Haden, Harley-Davidson, Loofboro Chiropractic, Pam Komorowski/Cost Cutters, Creative Advertising Specialties, FirePitsAndGelFuel.com, Burzynski Employment Solutions, Sue Christensen, CPA, Wendi Hall, CPA, Susan Press, CPA, Linda Steinberg, CPA, Vivian Moller, CPA, Sharon Stone, Janet Sargent, CPA, Kathy Burzynski, and Becker CPA Review Corporation.

Submitted by Kathy Burzynski, Student Activities Chair



Maintaining a Healthy Weight

You know the importance of achieving and maintaining a healthy weight. But, what you may not realize is that your metabolism slows down as you age. Your body uses fewer calories for energy, causing any extra calories to be stored as fat. This makes it harder to stay at a healthy weight. Try these tips to help you keep the weight off.

In Your 30s

Beginning in your 30s, your metabolic rate decreases about 5 percent every ten years. Muscle loss reduces your ability to burn calories, slowing your metabolism. One of the most important ways to maintain your weight—and build up your muscles—is through strength training. Dumbbells or resistance bands are good tools for strength training at home. If you can work your major muscle groups just two times a week, you may be able to restore five to 10 years of muscle loss within a few months. The U.S. Dietary Guidelines recommend that average, healthy people get at least 30 minutes of physical activity on most, if not all, days of the week.

In Your 40s

After age 40, it can become even more challenging to stay at a healthy weight. You're eating the same amount of calories you did when you were younger. You're exercising just as much. So, why are your pants fitting more tightly? Your muscles don't require the same amount of fuel you did when you were younger.

To maintain a healthy weight, you may need to reduce your calorie intake, exercise more—or both. If you do cut back on your calories, it's important to eat vitamin- and nutrient-rich foods. These types of foods include whole-grain breads and cereals, antioxidant-rich foods such as salmon and berries, and calcium-rich foods like low-fat yogurt and cheese. In addition to strength training, aim to get cardio exercise on most days of the week.

In Your 50s and Beyond

When you reach your 50s, nutrients may be absorbed less efficiently. This can slow your metabolism even more. But, by getting proper nourishment with fiber-rich foods, you can help keep your weight in a healthy range. Oats, beans, fruits and vegetables are good sources of fiber. Again, try to include aerobic activity into your schedule on most days of the week. Walking, swimming and golfing are all great ways to keep moving. Don't forget about strength training, too!

At Any Age

- **Eat enough calories.** Too few calories can cause your metabolism to slow.
- **Don't skip breakfast.** This may cause your resting metabolic rate to decrease up to 5 percent.
- **Avoid high-fat and processed foods.** Include healthy fats, such as avocados and nuts, in your diet.
- **Drink plenty of water or other fluids.** Use caffeine sparingly.
- **Eat a variety of foods.** But, be sure to watch portion sizes.

Get regular exercise. Keep in mind that 30 minutes of daily exercise is recommended for most people in good health. You even can break up your activity into three 10-minute sessions each day. If your goal is to lose weight, you may need to be active for more than 30 minutes each day.

Remember to always check with your doctor before starting an exercise program, especially if you're age 40 or older, have been inactive for awhile or have a health condition such as osteoporosis.

The average person is interrupted every 8 minutes, approximately 7 times an hour, or 50 to 60 times a day. The average interruption takes 5 minutes, totaling about 4 hours or 50% of the average workday. Eighty (80) percent of those interruptions are typically rated as "little value" or "no value" creating 3 hours of wasted time each day.

TAX NEWS

- **The link below will direct you to the latest information available concerning the IRS the tax filing season resulting from passage of the Alternative Minimum Tax (AMT) "patch". The upcoming tax season is expected to start on time for everyone except certain taxpayers potentially affected by late enactment of the Alternative Minimum Tax patch . Please click on the link below for more details. As more information becomes available we will provide additional updates.**
<http://www.irs.gov/newsroom/article/0,,id=176948,00.html>
- Beginning January 1, 2008, the standard mileage rate for business use of a car will increase to 50.5 cents per mile.
- The Department of Revenue has rolled out a new application that is available on DOR's website at www.revenue.wi.gov. This application will allow individuals, practitioners and corporations to look up and verify estimated tax payments when completing a tax return. The application will display estimated tax payment amounts so the correct payment total can be entered on the return reducing adjustments during processing.
- Don't overlook these valuable tax credits:
 - Earned Income Tax Credit
 - Child Tax Credit
 - Credit for Child and Dependent Care Expenses
 - Educators Credit
 - Savings Credit
 - Energy-Saving Tax Credit

NEWSLETTER DEADLINES

The deadline for newsletter articles will be ONE WEEK AFTER our monthly meeting.

The deadline for the next newsletter bulletin is Friday, February 1, 2008!

Please submit all articles to Sue Press, spress@schlitzpark.com or gpress@centurytel.net. If you have any questions, you can contact Sue at 414-272-6302 or 262-495-8611.

Officers, Board Members and Chairs

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Past President:	Sheila Robak
Vice Pres-Programs:	Wendi Hall VPresident@aswamilwaukee.org
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Corresponding Secretary:	Sue Press CorSecretary@aswamilwaukee.org
Treasurer:	Cathy Yekenevich Treasurer@aswamilwaukee.org
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Student Night:	Kathy Burzynski student@aswamilwaukee.org
Member Education:	Caryl Ehlert Education@aswamilwaukee.org
Scholarship:	Sue Heaton scholarship@aswamilwaukee.org
Scholarship Trustees:	Sue Christensen and Jean Williams

“AMT Patch”

The Alternative Minimum Tax (AMT) is a second tax system that runs concurrent with the regular tabled tax rates. The AMT taxable income however is often higher than regular taxable income especially for individuals who use itemized deductions. The AMT income modifications that cause the most concern to tax preparers are the items that create non-creditable AMT tax. These AMT income modifications commonly referred to as AMT preferences include:

1. The standard deduction
2. Itemized deductions
 - A. State income taxes
 - B. Property taxes
 - C. 2% itemized deductions
 - D. Home equity mortgage interest for loans not used to build or improve the home
3. Municipal interest income on private activity bonds

The “AMT patch” established 2007 AMT exemption amounts at \$44,350 for singles and \$66,250 for married couples, amounts similar to those of 2006. If the AMT patch had not been enacted, the AMT exemption would have reverted back to the 2003 levels. It is estimated that if the lower 2003 exemption amount had remained, over 20 million individuals would have paid AMT this year. This would have been a significant increase from the estimated 4 million taxpayers who paid AMT in 2006.

Included below is Kolb+Co. SC’s AMT predictor table created to assist you in considering AMT potential for your clients. The table presents various adjusted gross income levels and determines the likely amount of AMT preferences at each level that can be absorbed before AMT is paid. Please run the numbers since each taxpayer’s situation is unique and the results may not be typical.

Caryl Ehler, CPA, MST

Education Chair

AMT Predictor Tables			AMT Predictor Tables			AMT Predictor Tables						
Married Filing Jointly - No Children			Married Filing Jointly - Two Children			Single Filing Status - No Children						
AMT Exemption of \$62,550 for 2006 and \$66,250 for 2007			AMT Exemption of \$62,550 for 2006 and \$66,250 for 2007			AMT Exemption of \$42,500 for 2006 and \$44,350 for 2007						
Income	2006		2007		2006		2007		2006		2007	
	AMT Preferences Threshold	AMT Preferences As a % of Income	AMT Preferences Threshold	AMT Preferences As a % of Income	AMT Preferences Threshold	AMT Preferences As a % of Income	AMT Preferences Threshold	AMT Preferences As a % of Income	AMT Preferences Threshold	AMT Preferences As a % of Income	AMT Preferences Threshold	AMT Preferences As a % of Income
\$ 75,000	\$ 41,800	55.7%	\$ 47,800	63.7%	\$ 35,200	46.9%	\$ 41,000	54.7%	\$ 24,100	32.1%	\$ 25,400	33.9%
100,000	26,900	26.9%	29,500	29.5%	20,300	20.3%	22,700	22.7%	23,100	23.1%	24,400	24.4%
125,000	25,900	20.7%	28,500	22.8%	19,300	15.4%	21,700	17.4%	21,900	17.5%	22,800	18.2%
150,000	24,900	16.6%	27,500	18.3%	18,300	12.2%	20,700	13.8%	17,900	11.9%	18,800	12.5%
175,000	20,800	11.9%	22,500	12.9%	14,200	8.1%	15,700	9.0%	15,300	8.7%	15,500	8.8%
200,000	17,300	8.7%	19,000	9.5%	10,700	5.4%	12,200	6.1%	16,300	8.2%	18,000	9.0%
225,000	16,100	7.2%	18,500	8.2%	9,500	4.2%	9,700	4.3%	15,800	7.0%	15,500	6.9%
250,000	16,300	6.4%	18,200	7.3%	10,200	4.1%	10,000	4.0%	15,200	6.1%	14,900	6.0%
275,000	15,800	5.7%	18,100	6.6%	11,000	4.0%	10,800	3.9%	14,800	5.3%	14,400	5.2%
300,000	15,700	5.2%	15,900	5.3%	11,700	3.9%	11,800	3.9%	17,300	5.8%	15,800	5.2%
325,000	15,500	4.8%	15,800	4.9%	12,500	3.8%	12,400	3.8%	21,800	6.6%	19,900	6.1%
350,000	15,400	4.4%	15,700	4.5%	13,200	3.8%	13,200	3.8%	25,900	7.4%	24,200	6.9%
375,000	15,900	4.2%	15,700	4.2%	13,700	3.7%	13,400	3.6%	30,800	8.2%	28,500	7.6%
400,000	16,400	4.1%	18,200	4.5%	14,200	3.6%	13,900	3.5%	36,300	9.1%	34,000	8.6%
425,000	21,900	5.2%	18,700	4.4%	19,700	4.8%	16,400	3.9%	41,800	9.8%	39,500	9.3%
450,000	27,400	6.1%	24,200	5.4%	25,200	5.6%	21,900	4.9%	47,300	10.5%	45,000	10.0%
475,000	32,900	6.9%	29,700	6.3%	30,700	6.5%	27,400	5.8%	62,800	11.1%	50,500	10.6%
500,000	38,400	7.7%	35,200	7.0%	38,200	7.2%	32,000	6.4%	68,300	11.7%	58,000	11.2%
1,000,000	148,400	14.8%	145,200	14.5%	148,200	14.8%	142,900	14.3%	168,300	16.8%	168,000	16.8%

M:\0860\2006\2006.2007.amt.table.summary (FINAL_Avt Dec 2007) JDB.xls\joint

Some (But Not All) Of The Common “AMT Preferences” Include:

- Standard Deduction (\$10,300 for 2006; \$10,700 for 2007)
- State Income Taxes
- Property Taxes
- Miscellaneous Itemized Deductions
- Home Equity Loan Mortgage Interest
- Municipal Interest Income on Private Activity Bonds
- Flow thru Amounts from Schedule K-1

*The above chart does not necessarily factor in the AMT impact of long-term capital gains and qualified dividends subject to the 15% tax rate, and certain AMT allowed deductions. Taxpayers incurring these items might further increase their likelihood of AMT, or could in some cases lessen the chance of incurring AMT.

The chart is a “high probability” indicator of AMT liability for 2006 and 2007. There may be some situations, however, in which a taxpayer has the indicated level of AMT preferences and ends up not being in AMT. There may also be other situations in which a taxpayer has less than the indicated level of AMT preferences and still ends up in AMT.

**The particular tax situation of each taxpayer needs to be separately evaluated to make a final AMT determination for 2006 and 2007. For Informational Purposes Only. Please consult your tax adviser.*

ASWA Meeting Schedule for 2007-2008

Location:	Klemmer's Banquet Center, 10401 W. Oklahoma Avenue
Time:	Social 5:30, Dinner 6:00, Program 7:00
Fees:	Members \$21, Retired Members \$18, Students \$18, Guests \$23

Date	Entrée	Program Topic/ Speaker
Jan 22 2008	Burgundy Marinated Sirloin Stuffed Filet of Sole Roasted Artichoke Ravioli	<i>Annual Tax Update</i> June Jaeger-Norman
Feb 26, 2008	Chicken Saltimbocca Veal Italiano Garlic & Herb Pasta	TBA
Mar 25, 2008	Salmon Filet Chicken Cordon Bleu Mushroom Ravioli	Computer Troubleshooting & Tips Geoff Hall Small Office Solutions
Apr 22, 2008	Chardonnay Chicken Baked Cod Roasted Artichoke Ravioli	TBA
May 27, 2008	Shrimp with Vodka Sauce Mesquite Grilled Pork Chop Garlic Herb Pasta	TBW
June 24, 2008	NY Strip Baked Stuffed Shrimp Mushroom Ravioli	lia sophia, Jewelry Nancy Meier
July 2008		2008-2009 Planning Meeting

Please call Sheila Robak at 262-246-7258 or by e-mail to srobak@miller-bradford.com by the Thursday before our meeting to make a dinner reservation. Please advise if you wish the alternate Vegetarian Steamed Vegetable Entrée instead. Guests are always welcome at our meetings!

PERMANENT RESERVATION LIST: (Call in ONLY if you wish to cancel!)

Kathy Burzynski	Sue Christensen	Rhonda Fritz	Wendi Hall	Susan Hallberg
Sue Heaton	Vivian Moller	Ann Neshek	Cheryl Pfundtner	Sue Press
Sheila Robak	Valerie Sheldon	Sharon Stone	Catherine Yekenevicz	

PER EXECUTIVE BOARD RESOLUTION, any member who makes a reservation by the deadline, or any member on the permanent reservation list who fails to cancel their reservation by the deadline, will be billed for their meal. Anyone wishing to be added to or deleted from the permanent reservation list may contact Sheila Robak. Please note that by placing your name on this list, you are responsible for paying for the meal from every meeting. If you are not able to attend, please call or email by the previous Friday and you will not be responsible for payment.



2007-2008

ASWA MEETING CALENDAR

JULY						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
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AUGUST						
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MAY						
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JUNE						
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JULY						
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Holiday
 Regular Monthly Meeting
 Special Board Meeting
 Newsletter Deadline



MEMBERSHIP DRIVE

The 2007/2008 Membership Campaign is the "Drive to Dallas". If we recruit 8 new members from July 1, 2007 through May 31, 2008, our chapter will receive a free Joint National Conference (JNC) registration for use by a first-time attendee. And if we recruit 8 additional new members during that time, we will receive a second free registration, for use by any chapter member. The 2008 national conference will be held October 28-30, 2008 in Dallas, TX.

This year's drive also provides a second way to earn a free JNC registration. If we retain 95% of our chapter members (based on the number of members as of June 30, 2007), we can also win a free registration for ANY chapter member.

We were awarded a free 2007 conference registration by recruiting 9 new members, and were able to provide Sharon Stone's registration fee to her first conference. Let's try to meet this goal again this year. Please send me names and contact information for anyone you know who you think would be a good candidate for membership so that I can get information out to them. Also, please continue to bring prospective members to our meetings. Thank you to all your efforts in helping with recruiting!

Sue Christensen
Membership Chair

Cathy Yekenevicz has a new e-mail address. Please update your records:

cycpa@att.net

NEW MEMBER INTRODUCTION

I'm pleased to announce that our Chapter has recently approved the applications for student membership for two new members.

Renee Kubly is currently attending WCTC majoring in accounting. She also works at Office Copying Equipment Ltd. in West Allis. Renee attended our Student Night event so I hope that some of you were able to meet her.

Deborah Yach is currently attending Lakeland College in the Masters Program. She is also working at The Boelter Companies. We look forward to meeting Deb at one of our meetings soon.

Please welcome Renee and Deb when you see them! We're happy to have them join our Chapter.

Sue Christensen
Membership Chair



FORTY-FIRST ENTRY

American Society of Women Accountants
c/o Susan L. Press
W5151 Young Road
Eagle, WI 53119

aswamilwaukee.org

The mission of ASWA is to enable women in all accounting and related fields to achieve their full personal, professional and economic potential and to contribute to the future development of their profession.

Accounting and Finance Salaries on the Rise

Swelling workloads due to robust business expansion, recurring compliance mandates and talent shortages continue to drive up demand for highly skilled accounting and finance professionals, according to the recently released *2008 Salary Guide* from Robert Half International.

The intense competition for top job candidates has prompted many companies to offer more lucrative compensation packages. In fact, starting salaries for accounting and finance professionals are expected to increase an average of 4.3 percent in the coming year, according to the annual guide. Employers also are offering the best applicants signing bonuses, incentive compensation, tuition reimbursement and extra vacation days.

Following are the in-demand positions projected to see the largest gains in 2008:

- In the corporate accounting world, entry-level financial, budget, treasury and cost analysts at large companies (organizations with more than \$250 million in sales) should enjoy the biggest boost in base pay, with the average starting salary projected to rise 6.9 percent, to between \$38,250 and \$47,500 annually. Internal audit managers at large companies are forecast to receive starting compensation between \$81,500 and \$109,500, a 6.7 percent increase over last year's projections.
- In public accounting, average starting salaries for senior managers and directors at midsize firms (\$25 million to \$250 million in sales) are projected to increase 7.7 percent, to between \$88,250 and \$129,250. At small firms (up to \$25 million in sales), professionals with one to three years of experience also can expect a 7.7 percent increase, to a range of \$44,750 to \$53,250.
- In financial services, hedge fund accountants can anticipate a 6.5 percent increase, to between \$46,250 and \$64,500.

In banking, commercial lenders with more than five years of experience should see starting salaries rise to between \$82,000 and \$107,500, a 4.7 percent increase.* *Note: The salary ranges cited are national averages.*

Accountemps is the world's first and largest temporary staffing service specializing in the placement of accounting, finance and bookkeeping professionals. The company has more than 350 offices throughout North America, Europe and the Asia-Pacific region, and offers online job search services at

www.accountemps.com.