

Non-verbal Communication

Believe it or not, we send non-verbal communications to just about everyone we meet. We have many contacts who know us only as the person on the receiving end of an email or phone call, and vice-versa. Understanding that, it is very hard to understand what a person may be truly saying if we are not speaking in person. One thing I've noticed is that there are certain body language cues people send when we first meet them. A few are obvious; others require a bit more perception so I went to Google to understand more.

1. Arms open slightly and ready to hug.

It's often hard to tell if you should hug at first meet. We usually hug people we know really well or haven't seen in a while. Yet, if you have established rapport even over email, it might make perfect sense to greet each other in a warm but brief embrace. Again and again, my contacts who looked like they wanted to greet me that way usually had their arms open slightly, not pinned to their sides.

2. Fake smile or real smile.

This one is a bit more subtle, but you can see it if you look closely. People who smile in a real way do more than just "smile with their eyes"--they look you straight in the eye as if to inform you that the smile is real. (Fake smilers look away quickly.) I noticed another clue. A real smile is an invitation to talk a bit longer, there is genuine interest and a desire to connect a bit more. A fake smile fades quickly. A real smile is always followed up by some genuine questions and signs of interest.

3. The awkward quick handshake.

Be careful with this one. If you shake hands and the

other person makes it as quick as possible, it may mean you might have a conflict with that person or there's some other sign of trouble. Maybe that person doesn't want to like you or make a deeper connection. A lightening fast handshake says please don't take up any more of my time.

4. The side glance.

Here's another subtle body language clue. If you meet someone and that person immediately looks to the side, it can mean there's a problem in the relationship. Friends greet each other warmly and look each other in the eye. If there's a conflict, the person is too busy, or just doesn't want to spend much time talking, the side glance is a way to look for an escape route.

5. Over-nodding.

In some cases, I noticed the person I was talking to would start nodding at what I was saying way too often. It's another sign that we might be causing some annoyance or taking up too much time. It's almost as though the frequent nod is a cue to hurry up, to get on with it and to give the person something meatier to digest to keep their attention that doesn't require so much nodding.

6. The lean-in move.

I love this one, more than any other gesture after first meeting someone, I noticed a few people made a point to lean in toward me as an act of showing respect and interest. It was amazing how many people did this one gesture and how it makes me feel, like I can show more trust. I can confide in them, because they have leaned in a little to make the job a bit easier.

In-N-Out Closed 37 Restaurants - The Reason Why Is Brilliant

Sometimes, you have to show what matters to you.

They say In-N-Out has a cult following. What they really mean is that a lot of people find it's better than most of its competitors. There is a reason the burger chain hasn't tried to expand everywhere — its because they are fond of the fresh local thing they are noted for, rather the long distance frozen thing.

Not long ago, In-N-Out cultists in Texas were out of luck. They were stunned to find that all thirty-seven IN-N-Out restaurants in the state were closed. Had there been an outbreak of animal-style salmonella? Had the company suddenly chosen to use the same distribution company as KFC's UK arm and discovered that it couldn't deliver the meat? No and no. Instead, it offered this, um, cult-leaderish statement from executive vice president Bob Lang Jr.:

"At In-N-Out Burgers, we have always served the highest quality food with no compromise. We recently discovered that our buns in Texas do not meet the quality standards that we demand. There was and are no food safety con-

cerns. We decided to close all of our Texas stores until we are confident that we can serve our normal high quality bun."

Was it the consistency? The shape? The size? The color? Couldn't they have borrowed some from IHOP? The burger chain isn't giving answers. The buns are actually quite good. Lang did add that a new shipment of buns was on the way and they expected to reopen within the next 24 hours. "We apologize for any inconvenience this closure may cause for our customers."

So, if you're a brand that depends on a certain quality, its probable that your customers will notice if you give them something even slightly shoddy. Some might take that risk. It's clear that In-N-Out won't — they choose not to take that chance. It's a bold decision that In-N-Out's customers will respect them more when they finally get what they always expect? Or will they suddenly suspect that something more is amiss than the company is letting on?

It might be that, when you achieve damn good brand equity, it's more likely your judgment will be trusted. Just like your burgers are. Sounds like its worth it!

Corporate Tax Rates

We discuss individual tax reform on page 4, but the most dramatic changes made by the new tax bill are on the corporate side. For starters, the bill lowers the corporate tax rate to a flat 21% on all profits. This is not only a massive tax cut, but is a major simplification as compared to the 2017 corporate tax structure.

The global average corporate tax rate is about 25%, so this move is designed to go beyond making the U.S. more globally competitive, which should in turn help keep more corporate profits (and jobs) in the United States. In addition to these changes, the corporate Alternative Minimum Tax of 20% has been repealed.

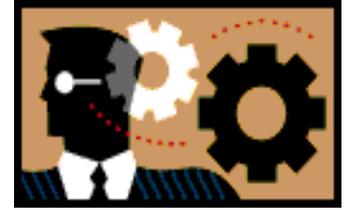
Taxable Income Range	Marginal Corporate Tax Rate
\$0-\$50,000	15%
\$50,000-\$75,000	25%
\$75,000-\$100,000	34%
\$100,000-\$335,000	39%
\$335,000-\$10,000,000	34%

Why Should We Know What Our Values Are?

According to a Dartmouth study on employment desire, when asked the simple question: "Suppose you were working and could choose between different kinds of jobs. Which would you prefer: being an employee or being self-employed? A whopping 70.8% of Americans said that they wanted to be self-employed. It begs the question, do the 70.8% know what they are talking about.

Our Values, what is important to us, help us make these types of decisions. Here's another statistic, if we ask 10 people why we need to know and understand our Values, 7 can't clearly say why. Many believe the reason has been forged out of our neo-American need for quick answers. The real answer to this big question - one's judgment of what is important in life, gets buried in our day-to-day minutia. The fact that we may not understand our principles of behavior is the biggest reason we continually

make bad decisions or fail. If we do not know our Values, we feed the symptom but not the cause. In other words, if we do not know our values, we will often make decisions that are contrary to what is most important to us. Moreover, we need to know our Values to make sense of our dreams. If someone stopped you on the street and asked if your dreams are achievable how would you answer?



Goals help us reach our dreams. It helps to know what is fundamental in making a goal reachable? Or for that matter, how to balance our values with our dreams. Think about it, human beings are in constant motion, there is always something we want or want to change. Wouldn't it be great if there were a protocol or set of rules to make it easier? Nuff said.

It is said that leaders always have a vision. It may be something that no one else sees or simply something that no one else wants to tackle. But what really makes leaders, is that they act by setting goals. They take the steps necessary to achieve their vision.

There are things that set leaders apart from other people. Some people are born with these characteristics. Others develop them as they improve as leaders. There are as many traits of a leader as there are lists. Here are the fundamental traits of a leader from one perspective:

- Has integrity. People have to believe that what you are pursuing is the right thing to do.
- Is a people person. Understands the differences that make people unique and is able to use those individual skills to achieve the goal.

Beyond the personal traits of a leader, there are specific skills to be mastered.

Leadership

- A leader's communication skills must move people to work toward goals the leader has chosen.
- Motivation - a leader has to be able to motivate everyone to contribute. Each of us has different "buttons". A leader knows how to push the right buttons to make them want to do their best to achieve the leader's goal.
- Planning - the leader has a plan to achieve the goal. He/she doesn't get too bogged down in the details, that's for managers.

Bottom Line: Leaders often dream. They refuse to let anyone or anything get in the way of achieving those dreams. They are realistic, but unrelenting. They are polite, but insistent. They constantly and consistently drive forward toward their goal.

You can be a leader. You will be - when it matters enough to you.



163 North Street
Auburn, NY 13021

Phone: 315-255-3074
Cell: 315-246-8449
jgl@jglmanagement.com

JGL Management Consulting was established in 1980 as a small business bookkeeping and tax preparation firm. Over the years we have built and developed skills that have expanded our firm into a full service company specializing in small business start-up, project and management consultation, tax preparation and IT systems management; all with an emphasis on taxation and finance.

Our clients range from individuals to multi-million dollar service companies, single store retail to multi-store chains, food service, manufacturers and media distribution. We have given seminars on many business subjects including QuickBooks, cash flow, business start-up and planning, “values, goals & dreams motivation.”

Here is a little something to expect this tax season

The marriage penalty is now mostly gone. The married filing joint income thresholds are 2X the single thresholds for all but the two highest tax brackets (married couples over \$400,000) starting in 2018.

Standard deduction and personal exemption - It is being sold as a tax cut, but the new standard deduction really falls more under the category of a simplification. Yes, the standard deduction has roughly doubled for all filers, but the valuable personal exemption has been eliminated. For example, a single filer would have been entitled to a \$6,500 standard deduction and a \$4,150 personal exemption in 2018, for a total of \$10,650 in income exclusions. Under the new tax plan, they will just get a \$12,000 standard deduction. Is it better? Yes, but not by much. The hype on this was highly exaggerated.

Capital gains taxes - The general structure of the capital gains tax system, which applies to things like stock sales and sales of other appreciated assets, isn't changing, short-term capital gains are taxed at ordinary income rates. Long-term capital

gains tax rate and income thresholds are the same as the old tax law. (see below)

Tax breaks for parents

I mentioned that the personal exemption is going away, which could disproportionately affect larger families. However, this loss should be made up for by the expanded Child Tax Credit, which is available for qualified children under age 17. Specifically, the bill doubles the credit from \$1,000 to \$2,000, and also increases the amount of the credit that is refundable to \$1,400.

Deductions that are disappearing

While many deductions are remaining under the new tax law, there are several that didn't survive, hurting middle class America. Some of the deductions gone for the 2018 tax year are;

Casualty and theft losses; Unreimbursed employee expenses; Tax preparation expenses; Other miscellaneous deductions previously subject to the 2% AGI cap; Moving expenses; and Employer-subsidized parking and transportation reimbursement.

L-T Capital Gains Rate	Single Taxpayers	Married Filing Jointly	Head of Household	Married Filing Separately
0%	Up to \$38,600	Up to \$51,700	Up to \$38,600	Up to \$77,200
15%	\$38,600-\$425,800	\$77,200-\$479,000	\$51,700-\$452,400	\$38,600-\$239,500
20%	Over \$425,800	Over \$479,000	Over \$452,400	Over \$239,500