

PERSONNEL PROFILE

CIVILIAN

Civilian Meritorious Service Medal awarded

By **DANA ELISE SMITH**
CSJFTC Public Affairs

Jeremiah Moser works as the Recycle Program Material Handler at Camp Shelby Joint Forces Training Center's Recycling Center.

He was awarded the Mississippi Meritorious Civilian Service Award. It was presented to him by Lt. Col. Jeff Ryan, director of the Directorate of Public Works and Master Sgt. Paul Collier, manager of Mississippi National Guard recycling center Jan. 25.

The native of Richton was awarded for his hard work and improving efficiency, productivity and service quality of the recycling cen-

ter. He was also awarded for his leadership and for exceptional performance of his duties in all areas of recycling operations.

Moser has been working at the recycling center for two years. He is responsible for the reception, inspection, placement, removal and shipment of all recyclable materials and containers on post.

He said his favorite part of the job is his coworkers. "I like being around the people here," he said.

Prior to working at the recycle center, Moser worked for the Directorate of Public Works in many other capacities for over 12 years.



MOSER AWARDED CIVILIAN MERITORIOUS SERVICE MEDAL... Pictured are Moser's step-father, Johnny Bourn, Moser's mother, Wanda Bourn, Jeremiah Moser, Master Sgt. Paul Collier, manager of Mississippi National Guard's Recycling Center and CSJFTC Command Sgt. Maj. Steven Chancellor and Lt. Col. Jeff Ryan, director of the Directorate of Public Works, Ryan and Collier presented the Mississippi Meritorious Civilian Service Award to Moser Jan. 25. Chancellor presented Moser with a CSJFTC Coin.

He enjoys reading in his spare time and playing games with his Family.

His future goals include earning a commercial driver's license.

"After I leave here, I want to go into cross country trucking," he said.

Tax time is here again....

By **JENNIFER ARMSTRONG**
National Guard Bureau

Taxes. Yes, I said it taxes. I loathe that word, but it, like death, is a fact of life I don't know what you did on New Year's Eve, but we all know what Congress did – they finally hammered down some tax legislation for 2013 and beyond. These last-minute decisions put the IRS behind when it comes to processing tax returns because the agency has to work to update its software to adjust for the new laws. But just because the IRS is left scrambling, that shouldn't stop you from preparing your income tax return. Even if you can't electronically file as yet, now is the time to get your return in order so you know the news – good or bad – in advance.

Here are the new tax changes for 2013:
■ If you are a high-income household making more than \$400,000 (single) or \$450,000 (married filing joint), your tax bracket will be up to 39.6 percent from 35 percent. However, this will not affect your

2012 income tax return. Those in the new high tax bracket will also be subject to a capital gains rate of 20 percent - up from 15 percent as well as the 3.8 percent surcharge from the Affordable Care Act.

■ In the fiscal cliff legislation, the Pease itemized deduction phase-out is reinstated and the personal exemption phase-out will be reinstated. The thresholds are \$300,000 for married filing joint, \$275,000 for head of household, and \$250,000 for single. This means that if you make that kind of money, you will not be allowed to take all of your itemized deductions. Your personal exemptions – another subtraction from your income before taxes are calculated – will be reduced.

■ Employees' net pay is also now 2 percent lower as the payroll tax holiday was allowed to expire. This means the full 6.2 percent of Social Security will now be withheld from your pay. Most of us have had at least one pay check in 2013 already and no-

See **TAXES**, Page 11

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