

# Resource Center

Paley Rothman shares this library of resources with clients and friends of the firm to help them stay ahead of legal and business developments and trends. Here, you will find helpful tips and tools written by our attorneys and relevant to our areas of practice. If you have any questions about the content available in the resource center, please contact us.

## **FOUR THINGS EVERY RESTAURANT OWNER SHOULD KNOW ABOUT WAGE & HOUR COLLECTIVE AND CLASS ACTIONS**

A Q&A on Wage & Hour Collective and Class Actions for restaurant owners.

## **FAQ: WHAT ARE THE FEDERAL, MARYLAND AND THE DISTRICT OF COLUMBIA'S ESTATE TAX EXEMPTION FOR 2022?**

The federal estate and gift tax exemption is currently \$12,060,000 per person. Due to annual inflation adjustments, this amount is expected to increase to \$12,900,000 in 2023. Additionally, it is anticipated that the annual gift exclusion amount will be raised from \$16,000 per donee to \$17,000 per donee in 2023. These changes will create additional planning opportunities for individuals and families wishing to make tax-free gifts.

## **COVID-19 RESOURCES**

The attorneys at Paley Rothman have been working around the clock since the start of the pandemic to stay up-to-date on the latest COVID-19 news so we can better help you. Here you can read a variety of topics from employment law, insurance, family law and more.

## **WHAT IS LEGAL CUSTODY OF A CHILD?**

There are different types of legal custody arrangements that can be awarded by a court or agreed to by parents or guardians of a child.

## **FAQ: WHAT ARE THE FEDERAL, MARYLAND, D.C., AND VIRGINIA ESTATE AND GIFT TAX EXEMPTIONS FOR 2018?**