

Benjamin and Sarah Redding have great aspirations for the future. They have only recently realized that they are not as financially well-off as they had thought. They have come to you for advice on how to solve their current cash flow problems and to help them plan to achieve their goals. Today is January 1, 2016.

Personal Background and Information

Benjamin Redding (Age 30)

Benjamin Redding graduated from a state university seven years ago with a bachelor of science degree in accounting. He has been employed for almost seven years at Moore & Moore, a small accounting firm (50 employees).

Benjamin has been married to Sarah Steiner Redding for six years.

Sarah Steiner Redding (Age 29)

Sarah Steiner Redding grew up in a wealthy family. While in college, she was crowned Miss State. She graduated from a private university with a bachelor of science degree in elementary education. She is employed as a fourth grade teacher at a private school, Woodridge Preparatory School, and has been for the past five years. To further enrich her students (and for additional income), Sarah tutors three students each week. She incurs no expenses to provide this tutoring.

Children

Benjamin and Sarah have three children: Scott, age 4, and twin girls, Janice and Carly, age 1.

Delores Vidalia

The Reddings employ a young student, Delores Vidalia, to care for their children. Delores, age 21, is a part-time night student at a local community college. She cares for the children and cleans the Reddings' house in exchange for room, board, and a \$100 stipend per week. The Reddings pay Delores in cash. Neither the Reddings nor Dolores report these transactions to the IRS. Delores works 48 weeks per year.

Benjamin's Family

George Redding married Julie Elizabeth Grant Redding in 1985. They had two children, George Jr., and Benjamin. George Jr., died at six months of age of sudden infant death syndrome.

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