HOLIDAY GREETINGS

ON BEHALF OF THE OFFICERS AND BOARD OF DIRECTORS OF THE MIDWEST INSULATION CONTRACTORS ASSOCIATION, WE WISH TO EXTEND TO ALL OF YOU A MERRY CHRISTMAS, HAPPY HANAKAH, AND A MOST JOYOUS AND PROSPEROUS NEW YEAR!
PRESIDENT’S MESSAGE

TO: THE MICA MEMBERSHIP

My favorite Christmas TV special is “Charlie Brown’s Christmas.” In it, Charlie Brown is trying to understand the meaning of Christmas and in frustration exclaims, “Isn’t there anyone who knows what Christmas is all about?”

Then Linus is seen and heard walking onto the stage and quotes from Luke 2:8-14 (KJV) – “And there were in the same country, shepherds abiding in the field, keeping watch over their flock by night. And, lo, the angel of the Lord came upon them, and the glory of the Lord shone round about them: and they were sore afraid. And the angel said unto them, Fear not: for, behold, I bring you good tidings of great joy, which shall be to all people. For unto you is born this day in the city of David, a Saviour, which is Christ the Lord. And this shall be a sign unto you; Ye shall find the babe wrapped in swaddling clothes, lying in a manger. And suddenly there was with the angel a multitude of the heavenly host praising God, and saying, “Glory to God in the highest, and on earth peace, good will toward men”. He walks off the stage and then finishes by saying, “That’s what Christmas is all about, Charlie Brown.”

I could not and cannot say it any better than this. Please enjoy your Christmas and be safe ringing in the New Year!

George Shimada
MICA President

Estimated vs Actual Resource Loading

Among the many things to pay attention to on a project, one of the most important things to estimate and track are releases and completion against the calendar. Keeping track of estimated vs. actual number of direct field craft is also important and the three pieces of data (6 if you count estimated and actual) are intertwined.

Every large bid you do for a customer should have an estimated release curve, estimated completion curve, and personnel count calculated and graphed. A sample is:

It is important to include this with your bids so that you establish up front with your client where you expect releases and where the client can expect you to be personnel-wise. I even try to have this graph added as part of the contract, it’s that important. Most general contractors/mechanical contractors won’t do it, but I try anyway.

Regardless, it’s important that your client understand that your pricing is built on this schedule of releases and if there are delays, added costs may and will incur. If you don’t put something like this into your bids and there are delays on a project, you will not have a very strong argument when asking for extras due to delays.

Once you get an award, you need to track actual releases (hopefully written and not verbal releases), actual completion and actual manpower. Compare these metrics against the agreed to bid schedule. On the next page is a sample of actual data:
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The example shown is a classic example of a delayed project. You can see that actual releases are delayed and continue to get worse the further into the calendar you go. Because the releases are late, the personnel numbers delay and then peak higher (usually much higher) than anticipated.

When this happens, overall productivity is likely to suffer. You have more inexperienced field staff on site, you have less experienced foreman running the less experienced help, you likely are having to work around the other trades who are also trying to catch up when they should have already been off site. I could go on and on. Your indirect costs will also go up, because you will have those costs on site longer than originally estimated. You may also have material and labor escalation because of the calendar delay.

With a graph and data like this, it is much easier to convince the client that you are in a compromised situation and need a change order for additional money. You aren’t arguing IF you are delayed, but HOW MUCH is it going to cost. This is very important; if you can convince the client you are being impacted by their lack of releases, you are really much further along in capturing all deserved revenue.

Another thought; don’t wait until the end of the job to notify your client. In our example, I would recommend starting the notification process on 1/3 by sending an email stating that you know they are supposed to have 10% work released, but haven’t released anything. Each week, I would send written documentation and the more calendar that is expended, the escalation of tone in the writing would increase.

There is so much that could be discussed here, such as showing schedule changes during the duration of the project and other items. I have already taken up a larger section of the newsletter so will leave these for other possible topics. I want to impress on you that what we have gone over is not an exhaustive conversation. Happy scheduling and tracking!
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FUTURE MICA MEETING DATES

Winter Board and Committee Meetings — January 19 — 22, 2017, Le Pavillon Hotel, New Orleans, LA.

60th Annual Spring Convention — June 19 — 22, 2017, Kona Kai Resort, San Diego, CA.

Fall 2017 Annual Fall Business Meeting — October 18 & 19, 2017, Embassy Suites Downtown, Omaha, NE.

61st Annual Spring Convention — June 18 — 21, 2018, In region. The Board of Directors is open to suggestions.

Fall 2018 Annual Fall Business Meeting — October 17 & 18, 2018, Omaha, NE.

MICA MEMBER ADDRESS/INFO. UPDATES

Be sure to inform the MICA office of any changes or corrections to your listing for either the MICA Directory, e-mail correspondence or mailing address. Even if you update your company listing on the MICA website, please inform the MICA office of the changes. We try to be as current as possible with your help.

BOARD SETS DUES AND ADVERTISING RATES FOR 2017

At its October meeting, the Board of Directors of MICA approved MICA’s operating budget for 2017. In its deliberations, the Board voted a slight increase in the annual membership dues for contractor and associate member firms. Advertising rates for 2017 will remain the same as in 2016. The Board is very cognizant of the current state of the economy and wants to keep MICA affordable to all current and prospective members. Annual dues have remained constant for the past four years.

Contractor member annual dues for 2017 are $700.00. The annual dues for associate members is $500.00. The 2017 membership renewal notices have been mailed to the member firms. The advertising contracts will be sent out during the last week in December. If you do not receive one, please contact the MICA office for a copy of the 2017 advertising rates. Advertising in the MICA Messenger continues to be an excellent forum to reach the membership on a monthly basis.

We are anticipating 100% renewals and look forward to your continued participation in MICA in 2017.

2017 STANDARD MILEAGE RATES FOR BUSINESS, MEDICAL AND MOVING ANNOUNCED

The Internal Revenue Service issued the 2017 optional standard mileage rates used to calculate the deductible costs of operating an automobile for business, charitable, medical or moving purposes.

Beginning on January 1, 2017, the standard mileage rates for the use of a car (also vans, pickups or panel trucks) will be:

- 53.5 cents per mile for business miles driven, down from 54 cents for 2016
- 17 cents per mile driven for medical or moving purposes, down from 19 cents for 2016
- 14 cents per mile driven in service of charitable organizations

The business mileage rate decreased half a cent per mile and the medical and moving expense rates each dropped 2 cents per mile from 2016. The charitable rate is set by statute and remains unchanged. The standard mileage rate for business is based on an annual study of the fixed costs of owning and operating a vehicle.
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and variable costs of operating an automobile. The rate for medical and moving purposes is based on the variable costs.

Taxpayers always have the option of calculating the actual costs of using their vehicle rather than using the standard mileage rates.

A taxpayer may not use the business standard mileage rate for a vehicle after using any depreciation method under the Modified Accelerated Cost Recovery System (MACRS) or after claiming a Section 179 deduction for that vehicle. In addition, the business standard mileage rate cannot be used for more than four vehicles used simultaneously.

These and other requirements are described in Rev. Proc. 2010-51. Notice 2016-79, is posted on IRS.gov, contains the standard mileage rates, the amount a taxpayer must use in calculating reductions to basis for depreciation taken under the business standard mileage rate, and the maximum standard automobile cost that a taxpayer may use in computing the allowance under a fixed and variable rate plan.

**TAX PREPAREDNESS: TAX RECORDS – WHAT TO KEEP**

As tax filing season approaches, the Internal Revenue Service has information for taxpayers who wonder how long to keep tax returns and other documents.

Generally, the IRS recommends keeping copies of tax returns and supporting documents at least three years. Some documents should be kept up to seven years in case a taxpayer needs to file an amended return or if questions arise. Keep records relating to real estate up to seven years after disposing of the property.

Health care information statements should be kept with other tax records. Taxpayers do not need to send these forms to IRS as proof of health coverage. The records taxpayers should keep include records of any employer-provided coverage, premiums paid, advance payments of the premium tax credit received and type of coverage. Taxpayers should keep these – as they do other tax records – generally for three years after they file their tax returns.

Whether stored on paper or kept electronically, the IRS urges taxpayers to keep tax records safe and secure, especially any documents bearing Social Security numbers. The IRS also suggests scanning paper tax and financial records into a format that can be encrypted and stored securely on a flash drive, CD or DVD with photos or videos of valuables.

Now is a good time to set up a system to keep tax records safe and easy to find when filing next year, applying for a home loan or financial aid. Tax records must support the income, deductions and credits claimed on returns. Taxpayers need to keep these records if the IRS asks questions about a tax return or to file an amended return.

It is even more important for taxpayers to have a copy of last year’s tax return as the IRS makes changes to authenticate and protect taxpayer identity. Beginning in 2017, some taxpayers who e-file will need to enter either the prior-year Adjusted Gross Income or the prior-year self-select PIN and date of birth. If filing jointly, both taxpayers’ identities must be authenticated with this information. The AGI is clearly labeled on the tax return. Learn more at Validating Your Electronically Filed Tax Return on the IRS website.

Taxpayers who need tax information can request a free transcript for the past three tax years. The ‘Get Transcript’ tool on IRS.gov is the fastest way to get a transcript.

If taxpayers are still keeping old tax returns and receipts stuffed in a shoebox in the back of the closet, they might want to rethink that approach. Keep tax, financial and health records safe and secure whether stored on paper or kept electronically. When records are no longer needed for tax purposes, ensure the data is properly destroyed to prevent the information from being used by identity thieves.

If disposing of an old computer, tablet, mobile phone or back-up hard drive, keep in mind it includes files and personal data. Removing this information may require special disk utility software. More information is available on IRS.gov at How long should I keep records?.

(Continued from page 9)
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OSHA: WORKER HEALTH AND SAFETY SHOULD BE AN INTEGRAL PART OF SUSTAINABILITY EFFORTS

The US Department of Labor’s Occupational Safety and Health Administration released a white paper, Sustainability in the Workplace: A New Approach for Protecting Worker Safety and Health, highlighting the importance of including worker safety and health in the growing movement toward sustainability and corporate responsibility.

Sustainability strives to balance social, environmental, and economic considerations to achieve long term success and viability. Responsible firms currently embrace the triple bottom line of people, planet, and profit to achieve sustainability goals. While these efforts have mostly focused on environmental issues, such as resource usage and emissions reductions, attention is now turning to other aspects of sustainability, including occupational safety and health (OSH).

"It is clear that more and more businesses are building the concept of sustainability into their operations," said Dr. David Michaels, Assistant Secretary of Labor for Occupational Safety and Health. "We believe the next innovation is integrating worker safety and health into these sustainability strategies."

The paper highlights ways in which sustainability can be leveraged to reimagine and identify innovative approaches for advancing safety and health, which include:

- Creating new partnerships to support integrated OSH and sustainability activities;
- Enhancing interdisciplinary training and education for workers, the OSH community and business professionals;
- Measuring the impact of safety and health performance on business outcomes;
- Recognizing employers that successfully integrate OSH into sustainability efforts; and
- Improving access to data on safety and health for sustainability reporting.

These are only a small fraction of the opportunities that exist. Further engagement between OSHA, the OSH community, and the sustainability community can help identify new pathways for promoting a culture of safety and achieving a workplace that is truly sustainable.

For more information, to engage with us, and to download the paper, please visit [http://www.osha.gov/sustainability](http://www.osha.gov/sustainability).
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OSHA ISSUES FINAL RULE CLARIFYING THE ONGOING OBLIGATION TO MAKE AND MAINTAIN ACCURATE RECORDS OF WORK-RELATED INJURIES AND ILLNESSES

The Occupational Safety and Health Administration on issued a final rule that clarifies an employer's continuing obligation to make and maintain an accurate record of each recordable injury and illness. The final rule becomes effective Jan. 18, 2017.

OSHA's longstanding position has been that an employer's duty to record an injury or illness continues for the full five-year record-retention period, and this position has been upheld by the Occupational Safety and Health Review Commission in cases dating back to 1993. In 2012, the D.C. Circuit issued a decision in AKM LLC v. Secretary of Labor (Volks) reversing the Commission and rejecting OSHA's position on the continuing nature of its prior recordkeeping regulations.

The new final rule more clearly states employers' obligations. "This rule simply returns us to the standard practice of the last 40 years," said Assistant Secretary of Labor for Occupational Safety and Health Dr. David Michaels. "It is important to keep in mind that accurate records are not just paperwork; they have a valuable and potentially life-saving purpose."

The amendments in the final rule add no new compliance obligations and do not require employers to make records of any injuries or illnesses for which records are not already required.

STATEMENT OF U.S. LABOR SECRETARY PEREZ ON FATAL OCCUPATIONAL INJURIES IN 2015

U.S. Secretary of Labor Thomas E. Perez issued a statement regarding the release by the Bureau of Labor Statistics of its Census of Fatal Occupational Injuries.

The census shows a slight increase in 2015 in the number of fatal work injuries, the highest annual total since 2008. The census also finds that 4,836 workers died from work-related injuries in 2015, an increase from the 4,821 fatal injuries reported in 2014. Based on the results, the rate of fatal workplace injuries in 2015 was 3.38 per 100,000 full-time equivalent workers, lower than the 2014 rate of 3.43.

The secretary's statement follows:

"These numbers underscore the urgent need for employers to provide a safe workplace for their employees as the law requires. We have a moral responsibility to make sure that workers who showed up to work today are still alive to punch the clock tomorrow. The fact is, we know how to prevent these deaths. The U.S. Department of Labor is - and will always be - committed to working with employers, workers, community organizations, unions and others to improve safety and health in our nation's workplaces. This effort is essential to ensuring that no more workers are taken unnecessarily from their families."

OSHA ISSUES RECOMMENDED PRACTICES TO PROMOTE WORKPLACE SAFETY AND HEALTH PROGRAMS IN CONSTRUCTION

The Occupational Safety and Health Administration issued Recommended Practices for Safety and Health Programs in Construction to help industry employers develop proactive programs to keep their workplaces safe. The recommendations may be particularly helpful to small- and medium-sized contractors who lack safety and health specialists on staff.

Safety and health programs encourage finding and fixing workplace hazards before they cause injuries, illnesses and deaths. Implementing these programs also helps reduce the financial difficulties these events can cause for workers, their families and their employers.

Contractors can create a safety and health program using a number of simple steps that include: training workers on how to identify and control hazards; inspecting the jobsite with workers to identify problems with equipment and materials; and developing responses to possible emergency scenarios in advance.

"The recommendations outlined in this document will help contractors prevent injuries and illnesses on their construction sites and make their companies more profitable," said Assistant Secretary of Labor for Occupational Safety and Health Dr. David Michaels.

(Continued on page 22)
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The recommended practices for a safety and health program are flexible and can be adjusted to fit small and large construction companies handling short-term or multi-year projects. Working with employees to implement a program can offer other benefits including improvements in production and quality; greater employee morale; improved employee recruiting and retention; and a more favorable image and reputation among customers, suppliers and the community.

These recommendations are advisory only and do not create any new legal obligations or alter existing obligations created by OSHA standards or regulations.

**OSHA EXTENDS DEADLINE FOR COMMENTS ON PROPOSED RULE TO IMPROVE PROVISIONS IN ITS STANDARDS**

The Occupational Safety and Health Administration is extending the comment period for its proposal to revise provisions in the agency's recordkeeping, general industry, maritime and construction standards. Originally scheduled to expire Dec. 5, 2016, the comment period will be extended to Jan. 4, 2017, to allow parties more time to review the rule and collect necessary information and data for comments.

The agency is revising provisions in its standards that may be confusing, outdated or unnecessary.

Individuals may submit comments electronically via the Federal eRulemaking Portal at www.regulations.gov. Comments also may be submitted by facsimile or mail. The deadline for comments is Jan. 4, 2017.

**IRS, SECURITY SUMMIT PARTNERS, REMIND TAXPAYERS TO PROTECT THEMSELVES ONLINE**

The Internal Revenue Service, the states and the tax industry today urged taxpayers to take steps to protect themselves online to help in the fight against identity theft.

Scammers, hackers and identity thieves are looking to steal taxpayers’ personal information and ultimately their money. But, there are simple steps taxpayers can take to help protect themselves, like keeping computer software up-to-date and being cautious about giving out their personal information.

This is the first reminder to taxpayers during “National Tax Security Awareness Week,” which runs through Friday. This week, the IRS, the states and the tax community are joining together to send out a series of reminders to taxpayers and tax professionals as a part of the ongoing Security Summit effort.

Here are some best practices taxpayers can follow to protect their tax and financial information:

**Understand and Use Security Software.** Security software helps protect computers against the digital threats that are prevalent online. Generally, the operating system will include security software or you can access free security software from well-known companies or Internet providers. Essential tools include a firewall, virus/malware protection and file encryption if you keep sensitive financial/tax documents on your computer. Do not buy security software offered as an unexpected pop-up ad on your computer or email. It’s likely from a scammer.

**Allow Security Software to Update Automatically.** Set security software to update automatically. Malware – malicious software – evolves constantly, and your security software suite updated routinely to keep pace.

**Look for the “S.”** When shopping or banking online, always look to see that the site uses encryption to protect your information. Look for “https” at the beginning of the web address. The “s” is for secure. Unencrypted sites begin with an http address. Additionally, make sure the https carries through on all pages, not just the sign-on page.

**Use Strong Passwords.** Use passwords of eight or more characters, mixing letters, numbers and special characters. Don’t use your name, birthdate or common words. Don’t use the same password for several accounts. Keep your password list in a secure place or use a password manager. Don’t share passwords with anyone. Calls, texts or emails pretending to be from legitimate companies or the IRS asking to update accounts or seeking personal financial information are almost always scams.

**Secure Wireless Networks.** A wireless network sends a signal through the air that allows it to connect to the Internet. If your home or business Wi-Fi is unsecured, it also allows any computer within range to access your wireless and potentially steal information from your computer. Criminals also can use your wireless to send spam or commit crimes that would be traced back to your acc-
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count. Always encrypt your wireless. Generally, you must turn on this feature and create a password.

Be Cautious When Using Public Wireless Networks. Public Wi-Fi hotspots are convenient but often not secure. Tax or financial information you send though websites or mobile apps may be accessed by someone else. If a public Wi-Fi hotspot does not require a password, it probably is not secure. Remember, if you are transmitting sensitive information, look for the “s” in https in the website address to ensure that the information will be secure.

Avoid E-mail Phishing Attempts. Never reply to emails, texts or pop-up messages asking for your personal, tax or financial information. One common trick by criminals is to impersonate a business such as your financial institution, tax software provider or the IRS, asking you to update your account and providing a link. Never click on links even if they seem to be from organizations you trust. Go directly to the organization’s website. Legitimate businesses don’t ask you to send sensitive information through unsecured channels.

To learn additional steps you can take to protect your personal and financial data, visit Taxes. Security. Together at the IRS website. Also, read Publication 4524, Security Awareness for Taxpayers.

Each and every taxpayer has a set of fundamental rights they should be aware of when dealing with the IRS. These are your Taxpayer Bill of Rights. Explore your rights and our obligations to protect them on IRS.gov.

EEOC ISSUES PUBLICATION ON THE RIGHTS OF JOB APPLICANTS AND EMPLOYEES WITH MENTAL HEALTH CONDITIONS


Depression, PTSD, & Other Mental Health Conditions in the Workplace: Your Legal Rights explains that job applicants and employees with mental health conditions are protected from employment discrimination and harassment based on their conditions. They may also have a right to reasonable accommodations at work. Reasonable (Continued on page 28)
Speed, price and delivery. Whatever you’re sourcing, it’s the basics for controlling the chaos on every job site. It keeps the crews busy, the costs in line, the job done on time. But you need more. You need someone who’s taking care of you, not just taking the order. Whatever you need. However you need it. Wherever it needs to be. You need our team, to be on your team. 2000+ thermal, mechanical, acoustical products—fabricated or off-the-shelf.

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accommodations are work adjustments that can help individuals to perform their jobs and remain employed. The resource document also answers questions about how to get an accommodation, describes some types of accommodations, and addresses restrictions on employer access to medical information, confidentiality, and the role of the EEOC in enforcing the rights of people with disabilities.

EEOC charge data shows that charges of discrimination based on mental health conditions are on the rise. During fiscal year 2016, preliminary data shows that EEOC resolved almost 5,000 charges of discrimination based on mental health conditions, obtaining approximately $20 million for individuals with mental health conditions who were unlawfully denied employment and reasonable accommodations.

"Many people with common mental health conditions have important protections under the ADA," said EEOC Chair Jenny R. Yang. "Employers, job applicants, and employees should know that mental health conditions are no different than physical health conditions under the law. In our recent outreach to veterans who have returned home with service-connected disabilities, we have seen the need to raise awareness about these issues. This resource document aims to clarify the protections that the ADA affords employees."

The resource document is part of an ongoing series of publications providing individuals with medical conditions or work restrictions with user-friendly explanations of their rights, and with information that they can give to a health care provider to explain how to provide appropriate medical documentation, if required. Earlier this year EEOC published resource documents addressing the employment rights of individuals with HIV infection and individuals who are pregnant.

2017 TAX FILING SEASON BEGINS JAN. 23 FOR NATION’S TAXPAYERS, TAX RETURNS DUE APRIL 18

The Internal Revenue Service announced that the nation’s tax season will begin Monday, Jan. 23, 2017, and reminded taxpayers claiming certain tax credits to expect a longer wait for refunds.

The IRS will begin accepting electronic tax returns that day, with more than 153 million individual tax returns expected to be filed in 2017. The IRS again expects more than four out of five tax returns will be prepared electronically using tax return preparation software.

Many software companies and tax professionals will be accepting tax returns before Jan. 23 and then will submit the returns when IRS systems open. The IRS will begin processing paper tax returns at the same time. There is no advantage to filing tax returns on paper in early January instead of waiting for the IRS to begin accepting e-filed returns.

The IRS also reminds taxpayers that they should keep copies of their prior-year tax returns for at least three years. Taxpayers who are changing tax software products this filing season will need their adjusted gross income from their 2015 tax return in order to file electronically. The Electronic Filing Pin is no longer an option. Taxpayers can visit IRS.Gov/GetReady for more tips on preparing to file their 2016 tax return.

April 18 Filing Deadline

The filing deadline to submit 2016 tax returns is Tuesday, April 18, 2017, rather than the traditional April 15 date. In 2017, April 15 falls on a Saturday, and this would usually move the filing deadline to the following Monday – April 17. However, Emancipation Day – a legal holiday in the District of Columbia – will be observed on that Monday, which pushes the nation’s filing deadline to Tuesday, April 18, 2017. Under the tax law, legal holidays in the District of Columbia affect the filing deadline across the nation.

DODGE MOMENTUM INDEX INCHES UP IN NOVEMBER

The Dodge Momentum Index moved 0.3% higher in November to 133.2 from its revised October reading of 132.7 (2000=100). The Momentum Index is a monthly measure of the first (or initial) report for nonresidential building projects in planning, which have been shown to lead construction spending for nonresidential buildings by a full year. The overall Momentum Index has now posted increases in 10 of the last 12 months, and stands 18% higher than its November 2015 reading. This suggests that construction activity should continue to strengthen in 2017. The uptick for the Momentum Index in November was due to a 4.1% rise in the commercial building component, while the institutional component slipped 5.2% in the month. Institutional planning had shown strength earlier in 2016, but has since receded, and is now 2% lower than last year. Commercial planning, on the other hand, had a very weak start to the year but has since moved forward and is now 35% above last year. While trending higher over the last year, volatility has been the hallmark of the Momentum Index in 2016, matching the uneven pace of growth in the overall economy. It is likely that the volatility will persist in the months ahead.

In November, seven projects entered planning each with a value that exceeded $100 million. For the commercial building sector, the leading projects were a $400 million office building in Chicago, IL and a $180 million expansion and renovation of a hotel in New York, NY.
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