MIDWEST INSULATION CONTRACTORS ASSOCIATION
16712 ELM CIRCLE OMAHA, NEBRASKA 68130

VOLUME 51 NO. 12
DECEMBER 2017

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 HANUKAH, AND A MOST JOYOUS AND PROSPEROUS NEW YEAR!
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<table>
<thead>
<tr>
<th>RIDGLOK® Benefits</th>
<th>“Great communication and support. I would not hesitate using MC&amp;I’s RIDGLOK® Panel System on our next project. I would highly recommend them to our client base. From start to finish, they made our field project come in under budget and on time.”</th>
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<tbody>
<tr>
<td>Cost Effective</td>
<td>Project Manager Petrochemical Industry Project Insulation Contractor</td>
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<tr>
<td>Low Maintenance</td>
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<td>High Quality</td>
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<td>Superior Longevity</td>
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<td>Easy Installation</td>
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PRESIDENT’S MESSAGE

TO: THE MICA MEMBERSHIP

Hopefully everyone had a very Merry Christmas and celebrated the real reason of the occasion and not just the commercial one. Diane and I wish you and yours a safe, prosperous and Happy New Year. It is hard to believe that 2018 will be here in a few short days. As usual as we reflect on the previous year, even though some of us may have lost loved ones or faced some adversity, we must continue to give thanks that we live in the greatest nation on earth.

THOUGHT OF THE DAY

There's no doubt about it now. The holidays are in full swing and it's easy to get caught up in the trappings of the season—the decorations, the shopping, the parties, the endless to-do lists. Your refrigerator is filled with leftovers and the mall beckons with the promise of great bargains.

But, I invite you to take just a moment in all the hustle and bustle to be kind to others this season and to share with those who may be less fortunate. Sometimes, just a simple act of kindness can change a life forever.

CARROT, EGG AND COFFEE

A young woman went to her mother and told her about her life and how things were so hard for her. She did not know how she was going to make it and wanted to give up. She was tired of fighting and struggling. It seemed as one problem was solved, a new one arose.

Her mother took her to the kitchen. She filled three pots with water and placed each on a high fire. Soon the pots came to boil. In the first she placed carrots, in the second she placed eggs, and in the last she placed ground coffee beans. She let them sit and boil, without saying a word.

In about twenty minutes she turned off the burners. She fished the carrots out and placed them in a bowl. She pulled the eggs out and placed them in a bowl. Then she ladled the coffee out and placed it in a bowl.

Turning to her daughter, she asked, "Tell me what you see."

"Carrots, eggs, and coffee," she replied.

Her mother brought her closer and asked her to feel the carrots. She did and noted that they were soft. The mother then asked the daughter to take an egg and break it. After pulling off the shell, she observed the hard-boiled egg.

Finally, the mother asked the daughter to sip the coffee. The daughter smiled as she tasted its rich aroma.

The daughter then asked, "What does it mean, mother?"

Her mother explained that each of these objects had faced the same adversity – boiling water. Each reacted differently.

The carrot went in strong, hard, and unrelenting. However, after being subjected to the boiling water, it softened and became weak.

The egg had been fragile. Its thin outer shell had protected its liquid interior, but after sitting through the boiling water, its inside became hardened.

The ground coffee beans were unique, however. After they were in the boiling water, they had changed the water.

"Which are you?" she asked her daughter. "When adversity knocks on your door, how do you respond? Are you a carrot, an egg or a coffee bean?"

Think of this: Which am I? Am I the carrot that seems strong, but with pain and adversity do I wilt and become soft and lose my strength?

(Continued on page 7)
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Am I the egg that starts with a malleable heart, but changes with the heat? Did I have a fluid spirit, but after a death, a breakup, a financial hardship or some other trial, have I become hardened and stiff? Does my shell look the same, but on the inside am I bitter and tough with a stiff spirit and hardened heart?

Or am I like the coffee bean? The bean actually changes the hot water, the very circumstance that brings the pain. When the water gets hot, it releases the fragrance and flavor. If you are like the bean, when things are at their worst, you get better and change the situation around you.

When the hour is the darkest and trials are their greatest, do you elevate yourself to another level? How do you handle adversity? Are you a carrot, an egg or a coffee bean?

In life, it is not the circumstances we find ourselves in that creates the happiness or the sadness that we feel but how we choose to react to these circumstances. The happiest of people don't necessarily have the best of everything; they just make the most of everything that comes their way.

Thanks for reading and again “Happy New Year”.

Dale Winters
MICA President

EMPLOYEE RECEIVES COURT-ORDERED RESTITUTION AFTER JUSTIFIED WHISTLEBLOWING ACTION

A jury and judge ordered Albany-based asbestos abatement and demolition company Champagne Demolition, LLC and its owner, Joseph A. Champagne, to pay $173,793.84 to a former employee who was fired in June 2010 after reporting improper asbestos removal practices at a school worksite in Gloversville, New York.

The judgment supports a U.S. Department of Labor lawsuit that found Champagne Demolition, LLC violated the employee's whistleblower rights. The company must pay $103,000 in back wages, $20,000 in compensatory, and $50,000 in punitive damages.

On June 10, 2010, the employee informed company management of the improper practices. The employee was fired the next day and subjected to verbal threats and legal action. A complaint was filed with the Department's Occupational Safety and Health Administration (OSHA), which opened a whistleblower investigation and found merit to the allegations.

“We are pleased with the jury verdict and the judge’s ruling to hold this employer accountable for violating the employee’s rights,” said OSHA Regional Administrator Robert Kulick, in New York. “Every worker has the right to report potential safety and health hazards without fear of harassment, termination, or retaliation.”

“This jury verdict and the judge’s ruling on this case underscores the Labor Department’s commitment to ensuring that the law is followed and employees’ right to a healthy and safe workplace is maintained,” said Regional Solicitor of Labor Jeffrey S. Rogoff, in New York.

OSHA enforces the whistleblower provisions of the Occupational Safety and Health Act and 21 other statutes protecting employees who report violations of various airline, commercial motor carrier, consumer product, environmental, financial reform, food safety, health care reform, nuclear, pipeline, public transportation agency, maritime, and securities laws.

U.S. LABOR DEPARTMENT'S OSHA ACCEPTING ELECTRONICALLY SUBMITTED INJURY, ILLNESS REPORTS THROUGH DECEMBER 31

The U.S. Department of Labor’s Occupational Safety and Health Administration (OSHA) will continue accepting 2016 OSHA Form 300A data through the Injury Tracking Application (ITA) until midnight on December 31, 2017. OSHA will not take enforcement action against those employers who submit their reports after the December 15, 2017, deadline but before December 31, 2017, final entry date. Starting January 1, 2018, the ITA will no longer accept the 2016 data.
FUTURE MICA MEETING DATES

Winter Board and Committee Meetings — January 18 — 21, 2018, Emily Morgan Hotel. San Antonio, TX.

61st Annual Spring Convention — June 18 — 21, 2018, Mystic Lake Casino Hotel, Prior Lake, MN.

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

Winter Board and Committee Meetings — January 2019, TBD.

62nd Annual Spring Convention — June 17 — 20, 2019, Denver, CO Area.

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.
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DODGE MOMENTUM INDEX REMAINS STRONG IN NOVEMBER

<table>
<thead>
<tr>
<th>Dodge Momentum Index (Year 2000=100)</th>
<th>Nov-17</th>
<th>Oct-17</th>
<th>Change</th>
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<tbody>
<tr>
<td>Dodge Momentum Index</td>
<td>149.5</td>
<td>131.3</td>
<td>13.9%</td>
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<tr>
<td>Commercial Building</td>
<td>169.7</td>
<td>141.9</td>
<td>19.6%</td>
</tr>
<tr>
<td>Institutional Building</td>
<td>124.6</td>
<td>118.1</td>
<td>5.5%</td>
</tr>
</tbody>
</table>

Source: Dodge Data & Analytics

NEW YORK – December 7, 2017 – The Dodge Momentum Index surged again in November, climbing 13.9% to 149.5 (2000=100) from the revised October reading of 131.3. 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 November increase was the second month of strong gains after a four-month period of softness. November’s advance was the result of healthy gains in both the commercial and institutional sectors. From October to November, the commercial portion of the Momentum Index advanced 19.6%, while the institutional portion grew 5.5%. On a year-over-year basis, the Momentum Index is now nearly 21% higher, with the commercial portion up 24% and the institutional side up 17%. The turnaround in October and November suggest that building activity should continue to expand in 2018.

In November, 21 projects each with a value of $100 million or more entered planning. For the commercial building sector, the largest projects include a $300 million mixed use facility containing two hotels at Atlanta’s Hartsfield-Jackson Airport and a $230 million Hayden Ave Life Sciences office campus in Lexington MA. The leading institutional projects were a $200 million UPMC Vision and Rehabilitation Hospital in Pittsburgh PA and a $200 million project that will provide additions and alterations for several schools within the Uniondale (NY) School District.
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NEW CONSTRUCTION STARTS IN NOVEMBER SLIDE 12 PERCENT

NEW YORK – December 21, 2017 – At a seasonally adjusted annual rate of $650.5 billion, new construction starts in November dropped 12% from October, according to Dodge Data & Analytics. Nonresidential building fell 14% in November, retiring for the second month in a row after the sharp improvement reported in late summer. The non-building construction sector, which can be volatile on a month-to-month basis, plunged 32% in November after its 28% hike in October, which included the start of two large natural gas pipeline projects. Meanwhile, residential building managed to edge up 1% in November, as an improved amount for single family housing slightly outweighed a moderate pullback for multifamily housing. During the first eleven months of 2017, total construction starts on an unadjusted basis were $687.1 billion, up 1% from a year ago. The year-to-date increase for total construction was restrained by a 39% downturn for the electric utility/gas plant category. Excluding electric utilities and gas plants, total construction starts during the first eleven months of 2017 would be up 4% compared to last year.

November’s data lowered the Dodge Index to 138 (2000=100), down from 157 for October and this year’s high of 173 for September, which reflected the boost coming from several unusually large projects – a $6.0 billion ethane cracker plant in Pennsylvania, the $4.0 billion Delta Airlines new terminal facility at LaGuardia Airport in New York NY, and the $1.7 billion 50 Hudson Yards office tower in New York NY. “While total construction starts fell considerably during October and November, the declines came after an exceptionally strong September,” stated Robert A. Murray, chief economist for Dodge Data & Analytics. “If one takes the average of September, October, and November, total construction starts during that period would be down only 1% from the average of the previous eight months. On balance, the construction expansion has continued during 2017, although it’s true that the rate of growth has slowed from the 6% gain reported for 2016 as well as the 11% to 13% yearly gains reported from 2012 through 2015.”

“Several features stand out about the pattern of construction starts during 2017,” Murray continued. “For nonresidential building, the upward momentum has shifted from commercial building to institutional building, and the manufacturing building category is no longer exerting a downward pull. For residential building, growth is being reported for the single family side of the market, while multifamily housing appears to have peaked and is now retreating moderately. For non-building construction, public works has been lifted this year by an especially strong amount of pipeline starts, while highway and bridge construction has been steady and environmental public works has weakened. A further retreat by electric utilities and gas plants continues to depress the non-building total. Heading into 2018, it’s expected that total construction activity will register modest growth next year, and the passage of tax reform will play some role in shaping the pattern of activity. Assuming that economic growth is boosted by the corporate tax cuts, the likely beneficiaries would be commercial building and multifamily housing, although there’s also concern that more limited deductions for state and local taxes could dampen some of the growth expected for single family housing. The fact that private activity bonds retained their tax-exempt status in the final tax reform legislation is viewed as a plus for institutional building and public works.”

Nonresidential building in November was $220.1 billion (annual rate), a 14% drop on top of October’s 31% decline, which followed gains of similar magnitude in September (up 34%) and August (up 10%). The institutional building segment in November descended 13%, with an especially steep 59% plunge for the amusement category, which in October had received support from the start of the $1.1 billion retractable roof ballpark for the Texas Rangers in Arlington TX and a $240 million convention center expansion in Lexington KY. By contrast, the largest amusement project entered as a November start was a $66 million recreational facility replacement in Madison WI. Weaker activity in November was also reported for public buildings (courthouses and detention facilities), down 51%; and transportation terminals, down 22%; although November did include a $175 million terminal improvement project at San Francisco International Airport. On the plus side, educational facilities climbed 12% in November, aided by groundbreaking for a $421 million research laboratory at the University of California in Merced CA, a $237 million research facility at the University of California in San Francisco CA, and a $180 million corporate learning campus in Orlando FL. Healthcare facilities improved 4% in November, helped by the start of a $152 million hospital addition in Newark DE and the $150 million Oklahoma University medical center patient tower in Oklahoma City OK. Religious buildings also strengthened in November, rising 5%.

The commercial categories as a group dropped 9% in November. Warehouse construction fell 13%, despite the (Continued on page 16)
November start of two Amazon fulfillment centers, located in Salem OR ($90 million) and the Baltimore MD area ($45 million). Hotel construction was down 10% in November, even with groundbreaking for the $300 million new tower at the Palace Station hotel in Las Vegas NV and the $127 million Loews Hotel at the Texas Live! development in Arlington TX. Office construction slipped a relatively modest 3% in November, with support coming from such projects as a $219 million office tower in Camden NJ, the $165 million Sentinel Square office building in Washington DC, and the $153 million FBI Central Records Complex in Winchester VA. Store construction in November was unchanged from its October amount. The manufacturing buildings category in November fell 38% from October which included a $675 million polyethylene plant and a $450 million petroleum refinery, both in Texas. The largest manufacturing projects entered as November starts were a $225 million Lockheed Martin production facility in Colorado and a $190 million upgrade to a Samsung Electronics facility in South Carolina.

Through the first eleven months of 2017, nonresidential building advanced 7% compared to the same period a year ago. The institutional building group increased 14% year-to-date, led by a 127% jump for transportation terminals combined with a 7% gain for educational facilities. Additional year-to-date gains were reported for religious buildings, up 15%; and public buildings, up 4%; while the healthcare facilities category was flat and the amusement category slipped 5%. Manufacturing building year-to-date climbed 32%, reflecting a rebound for petrochemical plant starts in 2017. The commercial building group retreated 5% year-to-date, with both office buildings and hotels down 6%, while store construction dropped 11%. Warehouse construction, up 9%, was the only commercial category to register a year-to-date increase.

GET READY FOR TAXES: WHAT TO DO BEFORE THE TAX YEAR ENDS DEC. 31

WASHINGTON – As tax filing season approaches, the Internal Revenue Service reminds taxpayers there are things they should do now to get ready for filing season.

For most taxpayers, Dec. 31 is the last day to take actions that will impact their 2017 tax returns. For example, charitable contributions are deductible in the year made. Donations charged to a credit card before the end of 2017 count for the 2017 tax year, even if the bill isn’t paid until 2018. Checks to a charity count for 2017 as long as they
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At its October meeting, the Board of Directors of MICA approved MICA’s operating budget for 2018. In its deliberations, the Board voted not to increase the annual membership dues for contractor and associate member firms. Advertising rates for 2018 will also remain the same as in 2017. 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 two years.

Contractor member annual dues for 2018 remain at $700.00. The annual dues for associate members is $500.00. The 2018 membership renewal notices and the advertising contracts will be sent out during the last week in December. If you do not receive your dues notice or an advertising contract, please contact the MICA office, and we will send you a copy. 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 2018.
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are mailed by the last day of the year.

Taxpayers who are over age 70 ½ are generally required to receive payments from their individual retirement accounts and workplace retirement plans by the end of 2017, though a special rule allows those who reached 70 ½ in 2017 to wait until April 1, 2018, to receive them.

Most workplace retirement account contributions should be made by the end of the year, but taxpayers can make 2017 IRA contributions until April 18, 2018. For 2018, the limit for a 401(k) is $18,500. For traditional and Roth IRAs, the limit is $6,500 if age 50 or older and up to $15,500 for a Simple IRA for age 50 or older. Check IRS.gov for more information about cost-of-living adjustments affecting dollar limitations for pension plans and other retirement-related items for tax year 2018.

Taxpayers should be careful not to count on getting a refund by a certain date, especially when making major purchases or paying other financial obligations. Taxpayers can take steps now to make sure the IRS can process their return next year.

Taxpayers who have moved should tell the US Postal Service, employers and the IRS. To notify the IRS, mail IRS Form 8822, Change of Address, to the address listed on the form’s instructions. For taxpayers who purchase health insurance through the Health Insurance Marketplace, they should also notify the Marketplace when they move out of the area covered by their current Marketplace plan.

For name changes due to marriage or divorce, notify the Social Security Administration so the new name will match IRS and SSA records. Also notify the SSA if a dependent’s name changed. A mismatch between the name shown on your tax return and the SSA records can cause problems in the processing of a return and may even delay a refund.

Some refunds cannot be issued before mid-February. By law, the IRS cannot issue refunds before mid-February for tax returns that claim the Earned Income Tax Credit or the Additional Child Tax Credit. The IRS expects the earliest EITC/ACTC related refunds to be available in taxpayer bank accounts or on debit cards starting on Feb 27, 2018, if they chose direct deposit and there are no other issues with the tax return.

Some Individual Taxpayer Identification Numbers must be renewed. Any Individual Taxpayer Identification
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(Continued from page 21)

Number not used on a tax return at least once in the past three years will expire on December 31, 2017. Additionally, all ITINs issued before 2013 with middle digits of 70, 71, 72 or 80 (Example: 9XX-70-XXXX) will also expire at the end of the year. As a reminder, ITINs with middle digits 78 and 79 that expired in 2016 can also be renewed. Only taxpayers who need to file a U.S. federal tax return or are claiming a refund in 2018 must renew their expired ITINs. Affected ITIN holders can avoid delays by starting the renewal process now.

Those who fail to renew before filing a return could face a delayed refund and may be ineligible for some important tax credits. More information, including answers to frequently asked questions is available on IRS.gov/ITIN.

Keeping copies of tax returns is important. Taxpayers may need a copy of their 2016 tax return to make it easier to fill out a 2017 tax return. Some taxpayers using a software product for the first time may need to provide their 2016 Adjusted Gross Income, or AGI, to e-file their 2017 tax return.

Taxpayers who do not have a copy of their 2016 return and are existing users can log in to IRS.gov/account if they need their AGI. Otherwise the IRS will mail a Tax Return Transcript if requested online or by calling 800-908-9946. Plan ahead. Allow five to 10 days for delivery.

The IRS has a special page on IRS.gov with steps to take now for the 2018 tax filing season.

**STANDARD MILEAGE RATES FOR 2018 UP FROM RATES FOR 2017**

WASHINGTON — The Internal Revenue Service issued the 2018 optional standard mileage rates used to calculate the deductible costs of operating an automobile for business, charitable, medical or moving purposes.

Beginning on Jan. 1, 2018, the standard mileage rates for the use of a car (also vans, pickups or panel trucks) will be:

- 54.5 cents for every mile of business travel driven, up 1 cent from the rate for 2017.
- 18 cents per mile driven for medical or moving purposes, up 1 cent from the rate for 2017.
- 14 cents per mile driven in service of charitable organizations.

The business mileage rate and the medical and moving expense rates each increased 1 cent per mile from the rates for 2017. 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 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 2018-03, 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.

**STATEMENT ON FINAL PASSAGE OF THE TAX CUTS AND JOBS ACT**

The following statement was written by Scott Hodge with the Tax Foundation, the nation’s leading independent tax policy nonprofit. Since 1937, our principled research, insightful analysis, and engaged experts have improved lives through smarter tax policy.

Congress today took a historic step toward rewriting the U.S. tax code for the first time since 1986.

Our Taxes and Growth model shows that this legislation over the next decade will boost GDP by 1.7 percent and wages by 1.5 percent, while creating 339,000 additional jobs.

For far too long, the U.S. has lagged behind its trading partners with an extremely high corporate tax rate and a worldwide tax system. Now the U.S. will have a much more competitive corporate rate at 21 percent, as well as a territorial tax system that only taxes businesses on income earned domestically. Businesses no longer will be discouraged from reinvesting their profits in America.

Admittedly, the bill isn’t perfect and represents a balance among political compromises, fiscal constraints, and pro-growth policies. The special tax treatment of pass-through businesses could lead to costly, time-consuming tax planning opportunities and disputes. Full expensing—potentially the most pro-growth tax policy lawmakers could adopt—is only made temporary, which means the growth effects will be somewhat muted. And shifting to a territorial tax system, while important, will involve difficult decisions about base erosion rules that will require careful analysis to prevent any unintended consequences.

Nevertheless, it is encouraging to see Congress work through the very difficult, challenging process of reforming the tax code and producing an end product that makes important progress. We at the Tax Foundation have worked hard to educate federal and state lawmakers about the trade-offs involved and will continue to do so throughout implementation of the bill.
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The angled cut and low profile lap seal deliver a superior bond that installs quicker than ever before.

**Fast & Easy**
- Wider release tab, quick installation

**Unique**
- Lap seal closure, greater seam security

**Size Range**
- 3/8” to 6” ID
- 3/8” to 2” Wall

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