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PRESIDENT’S MESSAGE

TO: THE MICA MEMBERSHIP

When you read this, I’m hoping you’ve made it through all the Christmas and New Year’s hustle and bustle! We’ve seen a bit of snow here in Missouri and now that the holidays are over, COME ON SPRING!!

A few months ago, we started discussion on my theme of “Moving Forward”. While I most certainly do not have all the answers, I think you will agree that most, if not all, of these practices hold true in not only your personal life, but your business ventures as well.

2. Use your experiences to grow stronger. See September 2019 issue.
3. Don’t try to evade the problems. Face them.

Although it is far more comfortable to hide away from struggles, it won’t get you very far. In fact, it does nothing to better your situation. Don’t keep telling yourself that everything will eventually work itself out. It won’t happen. Sticking your head in the sand and hoping that things will automatically get better is never a great idea. More than likely, it will make things much worse.

Even if it is painful, try to confront your problems. Be honest with yourself and stop pretending that everything is fine when it’s clearly not. It will be difficult to face your problems head on. It will make you feel uncomfortable. and it will push you to your boundaries. At the same time, however, this is the only way to truly break free.

Don’t shy away from making unpopular but necessary decisions. Always remind yourself how important it is to keep moving forward. This is one of the prominent deficiencies we fight as a company, especially with our new foremen and project managers. FEW MISTAKES CAN’T BE FIXED BUT IT WON’T FIX ITSELF!!!!

4. Keep moving forward patiently.

Another integral aspect of moving forward is patience. In many situations, change can only be affected gradually. It’s almost impossible to make long-lasting changes overnight. Instead, try to see it as a process that requires you to make one step after another. If you have the necessary patience it takes to gradually move forward, you will eventually see results. But those who wish to make big leaps within a really short time only get discouraged when they see no results.

Develop the necessary patience that it takes to see difficult times through. It’s quite important to realize that the struggle will not last forever. At the same time, try to become aware that all the pain that is inflicted upon you will eventually help you to become a stronger and wiser person. Always keep in mind that you will one day have overcome all these difficulties and that you will emerge as a transformed person from it.

Baby steps.

5. Keep your goal in mind.

Unfortunately, it’s incredibly easy to lose sight of your dreams and goals when confronted with difficulties. You may find yourself confronted with daunting obstacles that are almost impossible to tackle. During these situations, it’s important to take a step back in order to see the bigger picture. Realize that all this suffering serves a certain purpose, i.e. it helps you reach your goals. If you can keep your goals in sight, it tremendously helps you to keep moving forward even when the going gets tough.

Again, I’m just a lowly insulator typing this on a keyboard, but I think these are some simple things you can adopt to help you wade through this thing called LIFE!

See ya in Key West!

Matt
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POLYGUARD PRODUCTS ACQUIRES BUCKAROOS

Polyguard Products (Polyguard), a Muncaster Capital company and leading manufacturer of specialty coatings, announced it has signed an agreement to acquire Buckaroos, an innovator of insulated pipe support systems and pipe insulation protection shields. The deal is expected to close in January of 2020. Jeff Rebholz will remain under contract as President of Buckaroos for 2 years through a transition period.

“The acquisition of Buckaroos represents an important strategic opportunity to offer solutions that add value for facility owners, increase productivity, and contribute to a safer work environment in the industrial market,” said Polyguard and Muncaster Capital President Shawn Eastham. “We have been friends with Jeff for over 25 years and are excited to welcome the Buckaroos’ employees into our family.”

“Polyguard is a great fit for both my employees and customers. A big part of my decision to sell the company was knowing that Polyguard cares about the industry and has a long-term ownership vision, including being 100% employee owned,” said Jeff Rebholz, President of Buckaroos. “I’m excited to work with Polyguard to continue to strengthen the Buckaroos name and provide the industry with an unrivaled product offering.”

“This acquisition solidifies Polyguard’s position as the market leader in the Mechanical Insulation Industry,” said Nate Brink, Manager of Polyguard’s Mechanical Division. “We will continue to offer our customers a full range of solutions including XPS insulation, RG-2400 anti-corrosion coatings, vapor barriers, weatherproof jacketing along with Buckaroos line of saddles, tools, pre-insulated systems, and pipe supports.”

About Polyguard
Polyguard was founded in 1953 in Oklahoma and moved to Ennis, Texas in 1978. John (current CEO) and Kathy Muncaster purchased Polyguard in 1986. In 1987, John and Kathy decided to allow the employees to directly benefit from their hard work by offering all the employees an opportunity to be part of an Employee Stock Ownership Plan (ESOP). In December 2014, the company became 100% employee owned through the ESOP. Additional information can be found at www.polyguard.com.

About Buckaroos
Buckaroos was founded in 1990 by Jeff Rebholz and Mack Deichman. Jeff soon after acquired Mack’s shares of the business. The company’s initial product offering was the original Buckaroo Support. It resembles a cowboy hat and provides support for insulated piping as it rides on a saddle, hence the company name, “Buckaroos.” Buckaroos is the leading innovator of insulated pipe support systems and pipe insulation protection shields. Additional information can be found at www.buckaroos.com.
FUTURE MICA MEETING DATES

2020 Winter Board and Committee Meetings — January 23 — 26, 2020, DoubleTree by Hilton Grand Key Resort, Key West, Florida.

63rd Annual Spring Convention — June 22 — 25, 2020, Lodge of the Four Seasons, Lake Ozark, Missouri.

Fall 2020 Annual Fall Business Meeting — October 15 & 16, 2020, Omaha Marriott Downtown, Omaha, NE.

64th Annual Spring Convention — June 21 — 24, 2021, Out of Region. Site TBD.

Fall 2021 Annual Fall Business Meeting — October 14 & 15, 2021, Omaha Marriott Downtown, 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.
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BOARD SETS DUES AND ADVERTISING RATES FOR 2020

At its October meeting, the Board of Directors of MICA approved MICA’s operating budget for 2020. In its deliberations, the Board voted a modest increase in the annual membership dues for contractor and associate member firms. The Board is very cognizant of the current state of the economy and wants to keep MICA affordable to all current and prospective members. But after three years of no change in annual dues, the Board felt that it was prudent to approve a modest increase in the dues structure as it begins to implement a strategic transition in the association’s normal operations. Contractor member annual dues for 2020 are set at $750.00. The annual dues for associate member firms is $550.00. The 2020 membership renewal notices were mailed out this month. If you have not received your dues notice, please contact the MICA office, and we will send you a copy. We are anticipating 100% renewals and look forward to your continued participation in MICA in 2020.

Advertising in the MICA Messenger continues to be an excellent forum to reach the membership on a monthly basis. As such, advertising rates for 2020 remain the same as in 2019. The advertising applications will be emailed to the associate member firms this month and renewal contracts for current advertisers will be mailed in early January.

JANUARY 31 FILING DEADLINE REMAINS FOR EMPLOYER WAGE STATEMENTS, INDEPENDENT CONTRACTOR FORMS

WASHINGTON — The Internal Revenue Service today reminded employers and other businesses that wage statements and independent contractor forms still have a Jan. 31 filing deadline.

Before the Protecting Americans from Tax Hikes (PATH) Act, employers generally had a longer period of time to file these forms. But the 2015 law made a permanent requirement for employers to file their copies of Form W-2, Wage and Tax Statement, and Form W-3, Transmittal of Wage and Tax Statements, with the Social Security Administration by Jan. 31.

BOARD RESTORES EMPLOYERS’ RIGHT TO RESTRICT USE OF EMAIL

Washington, DC – In a decision issued this month, the National Labor Relations Board reestablished the right of an employer to restrict employee use of its email system if it does so on a nondiscriminatory basis. The case is Caesars Entertainment d/b/a/ Rio All-Suites Hotel and Casino, 368 NLRB No. 143.

The Board last considered the issue presented here in Purple Communications, Inc., 361 NLRB 1050 (2014). There, the Board held that employees who have been given access to their employer’s email system for work-related purposes have a presumptive right to use that system, on nonworking time, for communications protected by Section 7 of the National Labor Relations Act. Over-
ruling Purple Communications, the Board today holds that employees do not have a statutory right to use employers’ email and other information-technology (IT) resources to engage in non-work-related communications. Rather, employers have the right to control the use of their equipment, including their email and other IT systems, and they may lawfully exercise that right to restrict the uses to which those systems are put, provided that in doing so, they do not discriminate against union or other protected concerted communications. To this extent, the Board effectively reinstated the holding of Register Guard, 351 NLRB 1110 (2007). Recognizing that employees must have adequate avenues to engage in communications protected by Section 7 of the NLRA, the Board’s decision creates an exception for circumstances where the use of employer-provided email is the only reasonable means for employees to communicate with one another on non-working time during the workday.

On August 1, 2018, the Board requested briefing from the public in this case seeking input on whether the Board should adhere to, modify, or overrule Purple Communications. The Board received 19 briefs, which it considered in reaching its decision.

Chairman John F. Ring was joined by Members Marvin E. Kaplan and William J. Emanuel in the majority opinion. Member Lauren McFerran dissented in part.

**STATE EMPLOYMENT AND UNEMPLOYMENT -- NOVEMBER 2019**

Unemployment rates were lower in November in 7 states, higher in 5 states, and stable in 38 states and the District of Columbia, the U.S. Bureau of Labor Statistics reported today. Seven states had jobless rate decreases from a year earlier, 2 states had increases, and 41 states and the District had little or no change. The national unemployment rate, 3.5 percent, was little changed over the month and from November 2018.

Nonfarm payroll employment increased in 6 states in November 2019, decreased in 1, and was essentially unchanged in 43 states and the District of Columbia. Over the year, 25 states added nonfarm payroll jobs and 25 states and the District were essentially unchanged.

This news release presents statistics from two monthly programs. The civilian labor force and unemployment data are modeled based largely on a survey of households. These data pertain to individuals by where they reside. The employment data are from an establishment survey that measures nonfarm employment, hours, and earnings by industry. These data pertain to jobs on payrolls defined by where the establishments are located.

**Unemployment**

Vermont had the lowest unemployment rate in November, 2.3 percent. The rates in Alabama (2.7 percent), Alaska (6.1 percent), Georgia (3.3 percent), Illinois (3.8 percent), Oregon (3.9 percent), and South Carolina (2.4 percent) set new series lows. (All state series begin in 1976.) Alaska had the highest jobless rate, 6.1 percent. In total, 14 states had unemployment rates lower than the U.S. figure of 3.5 percent, 12 states and the District of Columbia had higher rates, and 24 states had rates that were not appreciably different from that of the nation.

North Carolina and South Carolina had the largest over-the-month unemployment rate decreases in November (-0.2 percentage point each). Louisiana and New Jersey had the largest rate increases (+0.2 percentage point each). Thirty-eight states and the District of Columbia had jobless rates that were not notably different from those of a month earlier, though some had changes that were at least as large numerically as the significant changes.

Alabama had the largest over-the-year unemployment rate decrease (-1.1 percentage points), closely followed by Colorado (-1.0 point). The largest rate increase from November 2018 occurred in Mississippi (+0.9 percentage point).

**Nonfarm Payroll Employment**

Nonfarm payroll employment increased in six states in November 2019. The largest job gains occurred in Texas (+37,500), Michigan (+24,800), and Virginia (+17,700). The largest percentage gain occurred in Michigan (+0.6 percent), followed by Virginia (+0.4 percent) and Oregon, Tennessee, Texas, and Washington (+0.3 percent each). Employment decreased in November in Illinois (-17,200, or -0.3 percent).

Twenty-five states had over-the-year increases in nonfarm payroll employment in November. The largest job gains occurred in Texas (+336,700), California (+321,800), and Florida (+217,400). The largest percentage gains occurred in Utah (+3.2 percent) and Idaho and Texas (+2.7 percent each).
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Tragically, unintentional overdoses at work increased by 12 percent — the sixth consecutive annual increase and a reflection of the broader opioid crisis that our nation is facing. To combat this problem, President Trump has declared the opioid epidemic a National Health Emergency. OSHA also teamed with the National Safety Council on the release of a toolkit to help employers address opioid abuse in their workplaces and support workers in recovery.

Suicide at work, which increased by 11 percent in 2018, is also a tragic public health problem that can have lasting harmful effects on families, workplaces, and communities. OSHA created a new webpage with free and confidential resources to help identify the warning signs of suicide and to help users know who and how to call for help.

This month’s report also showed a 14 percent decline in work-related fatal falls from heights, the lowest total since 2013. Enforcement efforts helped abate more than 7,000 fall-related hazards in the construction industry.

"OSHA will continue to use BLS data for enforcement targeting within its jurisdiction to help prevent tragedies," said Principal Deputy Assistant Secretary of Occupational Safety and Health Loren Sweatt. "Inspections for OSHA were up, and we will work with state plans so employers and workers can find compliance assistance tools in many forms or call the agency to report unsafe working conditions. Any fatality is one too many."

Employers who need assistance in meeting their safety obligations can take advantage of OSHA’s no-cost and confidential On-Site Consultation Program. OSHA Training Institute Education Centers (OTIs) also provide training to workers, employers, and other safety professionals across the nation.
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GROSS DOMESTIC PRODUCT, THIRD QUARTER 2019 (THIRD ESTIMATE); CORPORATE PROFITS, THIRD QUARTER 2019 (REVISED ESTIMATE)

Real gross domestic product (GDP) increased at an annual rate of 2.1 percent in the third quarter of 2019, according to the "third" estimate released by the Bureau of Economic Analysis. In the second quarter, real GDP increased 2.0 percent.

The GDP estimate released today is based on more complete source data than were available for the "second" estimate issued last month. In the second estimate, the increase in real GDP was also 2.1 percent. With the third estimate for the third quarter, upward revisions to personal consumption expenditures (PCE) and nonresidential fixed investment were offset by a downward revision to private inventory investment.

The increase in real GDP in the third quarter reflected positive contributions from PCE, federal government spending, residential investment, exports, and state and local government spending that were partly offset by negative contributions from nonresidential fixed investment and private inventory investment. Imports, which are a subtraction in the calculation of GDP, increased.

The acceleration in real GDP in the third quarter reflected a smaller decrease in private inventory investment and upturns in exports and residential fixed investment that were partly offset by decelerations in PCE, federal government spending, and state and local government spending, and a larger decrease in nonresidential fixed investment.

Real gross domestic income (GDI) increased 2.1 percent in the third quarter, compared with an increase of 0.9 percent in the second quarter. The average of real GDP and real GDI, a supplemental measure of U.S. economic activity that equally weights GDP and GDI, increased 2.1 percent in the third quarter, compared with an increase of 1.4 percent in the second quarter.

Current-dollar GDP increased 3.8 percent, or $202.3 billion, in the third quarter to a level of $21.54 trillion. In the second quarter, GDP increased 4.7 percent, or $241.4 billion.

The price index for gross domestic purchases increased 1.4 percent in the third quarter, compared with an increase of 2.2 percent in the second quarter. The PCE price index increased 1.5 percent, compared with an increase of 2.4 percent. Excluding food and energy prices, the PCE price index increased 2.1 percent, compared with an increase of 1.9 percent.

Updates to GDP
The percent change in real GDP in the third quarter was unrevised. Upward revisions to PCE and nonresidential fixed investment were offset by a downward revision to private inventory investment.

Corporate Profits
Profits from current production (corporate profits with inventory valuation and capital consumption adjustments) decreased $4.7 billion in the third quarter, in contrast to an increase of $75.8 billion in the second quarter.

Profits of domestic financial corporations decreased $4.7 billion in the third quarter, in contrast to an increase of $2.5 billion in the second quarter. Profits of domestic nonfinancial corporations decreased $5.5 billion, in contrast to an increase of $34.7 billion. Rest-of-the-world profits increased $5.5 billion, compared with an increase of $38.7 billion. In the third quarter, receipts decreased $10.0 billion, and payments decreased $15.5 billion.
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About NIA’s 65th Annual Convention
The National Insulation Association (NIA) invites you to join your industry colleagues April 15–17, 2020, at the JW Marriott Scottsdale Camelback Inn Resort & Spa in Scottsdale, Arizona.

NIA’s 65th Annual Convention brings together freshly updated networking, educational, and entertainment events that you look forward to each year! The Convention theme—Let’s Make It Happen—will be woven into the education and networking elements, with each new action and commitment multiplying and moving us forward. We at NIA are excited to welcome attendees from all segments of the mechanical insulation industry to Scottsdale!

Back by Popular Demand!
- **Updated registration rates for kids:** children 5 or younger may now come to Convention for FREE! Additional discounted registration rates are available for children under 17 years of age. We hope that your whole family will be able to join us in Scottsdale!

- **The Wednesday–Friday schedule** gives attendees the option to stay longer for some personal time or head home to get back to your family and your business sooner.

Who Should Attend
Convention attendees represent all segments of the mechanical insulation industry: merit and union contractors, distributors, fabricators, laminators, and manufacturers. This broad representation of the industry allows attendees many opportunities to gain new business contacts, network, and build relationships. Spouses, guests, and children are encouraged to attend.

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IRS: MAKE A TAX PAYMENT NOW, AVOID A TAX-TIME SURPRISE

WASHINGTON — Taxpayers who paid too little tax during 2019 can still avoid a tax-time surprise by making a quarterly estimated tax payment now, directly to the Internal Revenue Service. The deadline for making a payment for the fourth quarter of 2019 is Wednesday, Jan. 15, 2020.

Income taxes are pay-as-you-go. This means that by law, taxpayers are required to pay most of their tax during the year as income is received. There are two ways to do this:

Withholding from paychecks, pension payments, Social Security benefits or certain other government payments. This is how most people pay most of their tax.

Making quarterly estimated tax payments throughout the year. Self-employed people and investors, among others, often pay tax this way.

Either method can help avoid a surprise tax bill at tax time and the accompanying penalty that often applies. If a taxpayer failed to make required quarterly estimated tax payments earlier in the year, making a payment to cover these missed payments, as soon as possible, will usually lessen and may even eliminate any possible penalty.

The IRS recommends that everyone check their possible tax liability by using the IRS Tax Withholding Estimator. This online tool allows taxpayers to see if they are withholding the right amount and find out if they need to make an estimated tax payment. Form 1040-ES, available on IRS.gov, includes a worksheet for figuring the right amount to pay as well.

This is especially important for anyone who owed taxes when they filed their 2018 return. Taxpayers in this situation may include those who itemized in the past but will now claim the increased standard deduction, as well as two wage-earner households, employees with non-wage sources of income and those with complex tax situations.

Taxpayers who owed taxes when they last filed and who did not adjust their 2019 withholding may find that they owe taxes again, and even a penalty, when they file their 2019 return next year. Making a quarterly estimated tax payment now can help.

In addition, various financial transactions, especially late in the year, can often have an unexpected tax impact. Examples include year-end and holiday bonuses, stock dividends, capital gain distributions from mutual funds and stocks, bonds, virtual currency, real estate or other property sold at a profit.

Publication 505, Tax Withholding and Estimated Tax, has additional details, including worksheets and examples that can be especially helpful to those who have dividend or capital gain income, owe alternative minimum tax or self-employment tax, or have other special situations.

The fastest and easiest way to make an estimated tax payment is to do so electronically using IRS Direct Pay or the Treasury Department’s Electronic Federal Tax Payment System (EFTPS). For information on other payment options, visit IRS.gov/payments. If paying by check, be sure to make the check payable to the “United States Treasury.”

Though it’s too early to file a 2019 return, it’s never too early to get ready for the tax-filing season ahead. For more tips and resources, check out the Get Ready page on IRS.gov.

CONSTRUCTION STARTS SURGE 37% HIGHER IN NOVEMBER

NEW JERSEY — December 17, 2019 — Construction starts moved 37% higher from October to November, reaching a seasonally adjusted annual rate of $988.9 billion. The large percentage gain was not only a response to a particularly weak October, but also numerous massive projects that broke ground during the month. By major sector, nonresidential building starts gained 61% over the month, while non-building starts moved 82% higher. Residential building starts were flat from October to November.

November’s gain pushed the Dodge Index to 209 (2000=100) compared to the 153 posted in October. The dichotomy between the weakness in October and strength in November is startling. However, the average of the two months is 181 – not much higher than the 11-month average of 173.

“The presence or absence of large projects continues to add immense volatility to the monthly data,” stated Richard Branch, Chief Economist of Dodge Data and Analyt-
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ics. “However, the underlying trend for the year remains intact – that construction starts are settling back following nine consistent years of growth.”

Non-building construction increased 82% in November to a seasonally adjusted annual rate of $288.5 billion. Starts in the electric utility/gas plant led the way due to the start of a large LNG plant as well as several wind power projects. When removing the large gain in utility projects, non-building starts rose 9%. Environmental public works starts (drinking water, sewers, hazardous waste, and other water resource projects) moved 51% higher over the month, while highway and bridge starts rose 18%. Miscellaneous non-building starts, by contrast, fell 33% in November.

The largest non-building construction project to break ground in November was the $4.0 billion first phase of the Golden Pass LNG facility in Sabine Pass TX. Also starting in November was the $743 million Cheyenne Ridge Wind Farm in Cheyenne Wells CO and the $650 million High Prairie Wind Farm in Greentop MO.

Through the first eleven months of 2019, non-building construction was 6% higher than in the same period of 2018. The electric utility/gas plant category was 111% higher than a year earlier. When removing that category from total non-building, starts were down 9% year-to-date. Environmental public works gained 2% over the year, while miscellaneous non-building dropped 19%. Highway and bridge starts were 8% lower on a year-to-date basis.

Nonresidential building gained 61% from October to November to $366.5 billion (at a seasonally adjusted annual rate) as several large projects got underway during the month. Manufacturing starts rose 782% over the month due to the start of a large petrochemical plant, while institutional starts rose 27% and commercial starts moved 23% higher. Only two nonresidential building categories fell in November – hotels and healthcare.

The largest nonresidential building project to break ground in November was a $7.0 billion ExxonMobil petrochemical ethylene project in Gregory TX. Also starting in November was the Rancho Los Amigos South Campus $330 million office building in Los Angeles CA as well as the $296 million first phase of the Volkswagen Body Shop in Chattanooga TN.

Year-to-date through November, nonresidential building starts were 3% lower than a year earlier. Commercial building starts were up 3% with gains in office buildings, warehouses, and parking structures. Institutional starts were 6% lower through November with all major categories posting declines and manufacturing starts were down 15% through eleven months.
OSHA ENFORCEMENT AND COMPLIANCE INCREASES IN 2019

The U.S. Department of Labor’s Occupational Safety and Health Administration’s (OSHA) fiscal year (FY) 2019 final statistics show a significant increase in the number of inspections and a record amount of compliance assistance to further the mission of ensuring that employers provide workplaces free of hazards.

OSHA’s enforcement activities reflect the Department’s continued focus on worker safety. Federal OSHA conducted 33,401 inspections — more inspections than the previous three years — addressing violations related to trenching, falls, chemical exposure, silica and other hazards.

In FY19, OSHA provided a record 1,392,611 workers with training on safety and health requirements through the Agency’s various education programs, including the OSHA Training Institute Education Centers, Outreach Training Program and Susan Harwood Training Grant Program. OSHA’s compliance assistance programs have helped small businesses address safety and health hazards in their workplaces. In FY19, OSHA’s no-cost On-Site Consultation Program identified 137,885 workplace hazards, and protected 3.2 million workers from potential harm.

“OSHA’s efforts — rulemaking, enforcement, compliance assistance and training — are tools to accomplish our mission of safety and health for every worker,” said Principal Deputy Assistant Secretary of Labor for Occupational Safety and Health Loren Sweatt. “I am proud of the diligent, hard work of all OSHA personnel who contributed to a memorable year of protecting our nation’s workers.”

BOARD RESTORES LONGSTANDING UNION DUES CHECKOFF RULE

In Valley Hospital Medical Center, Inc. d/b/a Valley Hospital Medical Center, 368 NLRB No. 139 (2019), issued December 16th, the National Labor Relations Board overruled 2015 changes governing dues checkoff obligations when a collective bargaining agreement ends, restoring precedent that had been in place since 1962. The Board held that an employer’s statutory obligation to check off union dues ends upon expiration of the collective-bargaining agreement containing the checkoff provision.

The majority found that dues checkoff provisions belong in the limited category of mandatory-bargaining subjects that are exclusively created by the contract and are enforceable through Section 8(a)(5) of the National Labor Relations Act only for the duration of the contractual obligation created by the parties. In the majority’s view, there is no independent statutory obligation to check off and remit employees’ union dues after the expiration of the collective-bargaining agreement even where the contract does not contain a union-security provision.

Today’s decision overturns Lincoln Lutheran of Racine, 362 NLRB 1655 (2015), and returns Board precedent to the rule established under Bethlehem Steel, 136 NLRB 1500 (1962).
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