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62nd JUNE CONVENTION OF MICA

President Scott Weekley and his wife, Paula, wish to extend a warm MICA invitation to you to join them as our association engages in “Healthy Workplace; Healthy People”. We are in the final preparations for the convention next month. If you have been sitting on the fence regarding your participation at the convention, you still have time to register and attend. Just contact the MICA office and we will get you registered.

Be ready to indulge yourself in luxury at the Omni Interlocken Resort. Come prepared for some special pampering during your stay. Our block of rooms was released on May 16, 2019, but if you call the resort directly at 800-843-6664, they still may be able to accommodate your needs.

The Board of Directors feels that each presentation will add value to your understanding of the technical topics discussed. You will come away from the convention more informed and better prepared to successfully manage your business. It is the Board’s intent to make this convention attractive to our membership in its location, cost and program content.

Our technical program is designed to provide you with an excellent educational experience on topics of interest to you as an insulation industry and business professional. The following is a list of our main speakers:

Our opening keynote speaker is Kelli Poole. Kelli Poole is an expert in wildlife species conservation and management. Her work is as varied as her travel locations. She has worked in the Pamir Mountains in Tajikistan, where she assisted in ground surveys of Marco Polo and Ibex sheep. This involved spotting and stalking animals to classify their age and sex. While in Tajikistan, she skinned and harvested trophy animals and trained young women as guides for hunting high alpine ungulates.

During her time in the Rocky Mountains of Colorado and Montana, Kelli has conducted studies and surveys of the Gunnison Sage grouse, deer and elk for the Colorado Parks and Wildlife in Monte Vista, CO. She has set camera traps for Lynx, vaccinated prairie dogs, and collected data on Highlands Bighorn sheep herds. This work involved 6+ miles daily hikes and “four wheeling” in the mountains. One of her more memorable adventures involved an 80-mile, 6 day mountain goat surveys in the Pintler Mountains for the Montana Fish Wildlife and Parks in Butte, MT.

(Continued on page 6)
PRESIDENT’S MESSAGE

TO: THE MICA MEMBERSHIP

Wow, what a year! I cannot believe that the time has gone by and this is my last newsletter.

I would first like to thank everyone who has helped and assisted me this year.

The Past Presidents, with all their experience and knowledge, have been an invaluable source of information and support.

My fellow officers and members of the executive team, Matt Hymer, Steve Sack, Dale Winter and Chad Loula, have all been so very helpful with input and advice on the dozens of emails regarding the day to day operations of MICA.

My advisors, Paul Sawatzke and Rich Huseman, made sure I got off on the right foot. They decided that I should have a problem to deal with almost before I started! We had a little rocky start but both have been very accessible and very helpful getting me through the year, steering me IN and out of the pitfalls of the office.

My thanks to all of the committee chairs that contribute their time preparing agendas and minutes for the meetings.

A special thanks to the Manual committee, who devote many hours of their time and funds from their businesses to provide such a valuable service to our industry. Their efforts are beginning to provide service worldwide. They also provide an important ongoing source of revenue to MICA.

I would like to acknowledge Gary White, who for many years, has done such a great job managing part of our investment portfolio.

I would like to thank every one of our Associate Members. Without them, and all of their support, MICA would not be the best regional association in the country.

Thank you Gary Auman, (aka Dr. Doom), for your steady voice of reason and guidance; always trying so hard to keep us all out of trouble with our employees, and OSHA. There are times when he informs us of the upcoming legislation, enforcement changes in laws, and court rulings that, because he is the messenger of these changes, we almost want to blame him. But we all know that he is watching out for us and trying to save us from ourselves.

I would like to thank the entire membership for your ongoing support by participating, attending meetings and providing programing, and speaker ideas. Without all of your companies and individual support, MICA would not exist.

Then, last but not least, Tom & Cindy. What a tremendous job they do in guiding us all. Making these meetings come off time after time, without a hitch for 35 years. My advice for the incoming officers, listen to them both, and you will have a very enjoyable year.

My final thank you goes to my wonderful, amazing, beautiful wife Paula, my kids and grandchildren, for helping me with newsletter ideas. And a special thank you to Paula for correcting all my grammar errors. Without her review, you would not be able to make sense out of my newsletters.

We have finally rounded out our last speaker. We have Dr. Joseph Semku, National Medical Director of Zurich, a leading WC insurance provider. His insights from the medical and insurance industry will compliment our opioid and marijuana speakers and panel discussion on Wednesday. This is a tremendous opportunity for all of our members to receive valuable and up-to-date information.

See you in June at the Omni in Bloomfield, Colorado.

Scott Weekley,
MICA President
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Kelli holds a B.S. Fish and Wildlife Ecology and Management from Montana State University, a general biology degree from Colorado Mountain College, and a degree in Painting and Drawing from the College of Visual Arts in St. Paul, MN. When she is not outside in the mountains, her hobby is painting wildlife scenes. Kelli will share her experiences with us during her keynote presentation on, “Conservation and Management of North American Species.”

Safety in the workplace is an essential factor for all organizations. We, at MICA, continue to stress this important aspect for any successful company. One major area of safety in our industry is fall protection. Fall protection continues to be a high priority area for OSHA. Fall protection at leading edges on roofs is one aspect of fall protection that receives a lot of attention. Ms. Allison Miles, a Certified Safety Professional and Senior Loss Control Consultant for CRS Insurance Brokerage in Denver, Colorado, will address this issue and the complexities of recognizing the multiple hazards that may be encountered. She will speak to the challenges of having the correct equipment and qualified people to perform the work as it pertains to our industry.

Human Resource personnel and business owners are faced with the challenges of hiring young professionals into the insulation profession for craft laborer and management positions. Ms. Robyn Kavanagh, Director, Human Resources with PCG, leads the human capital programming and initiative development for PCG. With oversight of HR Administration, HR Compliance, Recruitment, Drug Testing and Diversity and Inclusion, she is passionate about establishing and maintaining a proud culture and driving results through a people-centric model. Robyn will discuss her firm’s approach to the many challenges of managing a cohesive workforce of new hires to seasoned employees.

Dr. Joe Semku is Zurich's National Medical Director. Dr. Joe joined Zurich in December of 2007. His areas of responsibility include serving as Zurich's state Medical Director, oversight of Physician Peer Review program and Zurich's Pain Management narcotics program. In addition to his operational role, Dr. Joe administers clinical educational programs, and supports the Zurich's medical programs serving as an insurance medical resource.

Dr. Joe was in private practice, prior to his work in the field of Occupational medicine. He is a Flight Surgeon.
FUTURE MICA MEETING DATES

62nd Annual Spring Convention — June 17 — 20, 2019, Omni Interlocken Resort, Broomfield, CO.

Fall 2019 Annual Fall Business Meeting — October 16 & 17, 2019, Embassy Suites Downtown, Omaha, NE.

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

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

Fall 2020 Annual Fall Business Meeting — October 20 & 21, 2020, 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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and served as an FAA Senior Aviation Medical Examiner. Prior to joining Zurich, he served as Corporate Medical Director for United Airlines. Dr. Joe completed his residency at Northwestern's program at St. Joseph Hospital in Chicago. He received his Medical Degree from the Chicago College of Osteopathic Medicine and his undergraduate degree in biology and psychology from Loyola University of Chicago.

Dr. Semkiu has written extensively on the Opioid abuse in America and how companies can protect their employees and themselves. Dr. Joe will share his expertise on this most pressing issue during our Wednesday morning technical session.

Ms. Dana Vlk, NIA President for 2019 – 2020, will give us an update on our industry activities at the national level. Dana is a Senior Advisor with Distribution International. She has been with the company for over 37 years, having served as Vice President of Operations and Vice President of Marketing for the Company.

Gary Auman, MICA’s legal counsel will provide us with an update on OSHA activities. Gary has served as MICA’s legal counsel for over 20 years. His expertise in OSHA law has served our members well. Gary is the named principle in the law firm of Auman, Mahan & Furry in Dayton, Ohio.

Don’t miss the opportunity to hear from these experts. Call the MICA office today and register for the 62nd Annual Spring Convention of MICA. Join Scott, Paula, the entire Board of Directors and fellow MICA members in Broomfield, CO, June 17 – 20, 2019, for our annual spring convention and be a part of “Healthy Workplace; Healthy People”.

OSHA REQUESTS INFORMATION ON POSSIBLE UPDATES TO THE LOCKOUT/TAGOUT STANDARD

WASHINGTON, DC – The U.S. Department of Labor's Occupational Safety and Health Administration (OSHA) is requesting information on a possible update to the Control of Hazardous Energy (Lockout/Tagout (LOTO)) standard. The Agency is interested in comments on the use of control circuit-type devices to isolate energy, as well as the evolving technology for robotics.

OSHA is requesting information about how employers have been using control circuit devices, including information about the types of circuitry and safety procedures being used; limitations of their use, to determine under what other conditions control circuit-type devices could be used safely; new risks of worker exposure to hazardous energy as a result of increased interaction with robots; and whether the agency should consider changes to the LOTO standard that would address these new risks.

The current LOTO standard, published in 1989, requires that all sources of energy be controlled during servicing and maintenance of machines and equipment using an energy-isolating device. The standard specifies that control circuit devices cannot be used as energy-isolating devices, but the agency recognizes recent technological advances may have improved the safety of control circuit-type devices.

Comments must be submitted on or before August 18, 2019. Comments and materials may be submitted electronically at http://www.regulations.gov, the Federal e-Rulemaking Portal, or by facsimile or mail. See the Federal Register notice for submission details.

U.S. DEPT. OF LABOR’S OSHA ISSUES RULE TO REVISE REQUIREMENTS IN SAFETY AND HEALTH STANDARDS

WASHINGTON, DC – The Occupational Safety and Health Administration (OSHA) has issued a final rule that revises 14 provisions in the recordkeeping, general industry, maritime, and construction standards that may be confusing, outdated, or unnecessary. The revisions are expected to increase understanding and compliance with

(Continued from page 6)
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OSHA’s Occupational Exposure to Heat page explains what employers can do to keep workers safe and what workers need to know - including factors for heat illness, adapting to working in indoor and outdoor heat, protecting workers, recognizing symptoms, and first aid training. The page also includes resources for specific industries and OSHA workplace standards. Also look for heat illness educational and training materials on OSHA’s Publications page.

**WATER REST SHADE**

**OSHA’s Campaign to Keep Workers Safe in the Heat**

*Our Campaign*

Our Heat Illness Prevention campaign, launched in 2011, educates employers and workers on the dangers of working in the heat. Through training sessions, outreach events, informational sessions, publications, social media messaging and media appearances, millions of workers and employers have learned how to protect workers from heat. Our safety message comes down to three key words: Water. Rest. Shade.

*Dangers of Working in the Heat*

Every year, dozens of workers die and thousands more become ill while working in extreme heat or humid conditions. More than 40 percent of heat-related worker deaths occur in the construction industry, but workers in every field are susceptible. There are a range of heat illnesses and they can affect anyone, regardless of age or physical condition.

*Employer Responsibility to Protect Workers*

Under OSHA law, employers are responsible for providing workplaces free of known safety hazards. This includes protecting workers from extreme heat. An employer with workers exposed to high temperatures should establish a complete heat illness prevention program.

- Provide workers with water, rest and shade.
- Allow new or returning workers to gradually increase workloads and take more frequent breaks as they acclimate, or build a tolerance for working in the heat.
- Plan for emergencies and train workers on prevention.
- Monitor workers for signs of illness.

**Resources**

OSHA’s Occupational Exposure to Heat page explains what employers can do to keep workers safe and what workers need to know - including factors for heat illness, adapting to working in indoor and outdoor heat, protecting workers, recognizing symptoms, and first aid training. The page also includes resources for specific industries and OSHA workplace standards. Also look for heat illness educational and training materials on OSHA’s Publications page.

**MONITORING WORKERS AT RISK OF HEAT-RELATED ILLNESS**

NIOSH/OSHA/USCG/EPA Occupational Safety and Health Guidance Manual for Hazardous Waste Site Activities, Chapter 8 (1985) (PDF) offers guidance for performing physiological monitoring of workers at hot worksites. It describes the following options for worker monitoring to help manage the risk of heat-related illness:

*Heart rate.* Count the radial pulse during a 30-second period as early as possible in the rest period.
- If the heart rate exceeds 110 beats per minute at the beginning of the rest period, shorten the next work cycle by one-third and keep the rest period the same.
- If the heart rate still exceeds 110 beats per minute at the next rest period, shorten the following work cycle by one-third.

*Oral temperature.* Use a clinical thermometer (3 minutes under the tongue) or similar device to measure the oral temperature at the end of the work period (before drinking).
- If oral temperature exceeds 99.6°F (37.6°C), shorten the next work cycle by one-third without changing the rest period.
- If oral temperature still exceeds 99.6°F (37.6°C) at the beginning of the next rest period, shorten the following work cycle by one-third.
- Do not permit a worker to wear a semi-permeable or impermeable garment when his/her oral temperature exceeds 100.6°F (38.1°C).

*Body water loss, if possible.* Measure the worker’s weight on a scale (ideally accurate to ±0.25 lb) at the beginning and end of each work day to see if enough fluids are being taken to prevent dehydration. Weights should
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be taken while the employee wears similar clothing (changes of clothing or damp clothing can cause an inaccurate reading). The body water loss should not exceed 1.5 percent total body weight loss in a work day.

Initially, the frequency of physiological monitoring depends on the air temperature adjusted for solar load and the level of physical work. The length of the work cycle will be governed by the frequency of the required physiological monitoring.

**APRIL CONSTRUCTION STARTS RETREAT 15 PERCENT**

NEW YORK – May 22, 2019 – The value of new construction starts in April fell 15% to a seasonally adjusted annual rate of $685.2 billion, pulling back following the 16% hike that was reported in March, according to Dodge Data & Analytics. Steep declines were registered by two of the three main construction sectors. Non-building construction, which is comprised of public works and electric utilities/gas plants, plunged 31% from its elevated March amount which was lifted by the start of the $4.3 billion Calcasieu Pass liquefied natural gas (LNG) export terminal in Cameron LA. Nonresidential building fell 18% in April after being boosted in March by groundbreaking for the $1.6 billion Toyota-Mazda automotive manufacturing facility in Huntsville AL, among other large projects. Nonresidential building in April did receive support from the start of the $1.3 billion new airport terminal project at Kansas City International Airport. Meanwhile, residential building in April decreased 1%, as a modest rebound for multifamily housing was outweighed by further slippage for single family housing. During the first four months of 2019, total construction starts on an unadjusted basis were $224.5 billion, down 8% from the same period of 2018. On a twelve-month moving total basis, total construction starts for the twelve months ending April 2019 held steady with the corresponding amount for the twelve months ending April 2018.

April’s data lowered the Dodge Index to 145 (2000=100), down from 171 in March. Taking the average for March and April produces an Index reading of 158, which is above the 150 average for January and February, yet still below the 171 average for all of 2018. “The construction start statistics can be volatile on a month-to-month basis, and that’s certainly been true in March and April, as a 16% jump was followed by a 15% decline,” stated Robert A. Murray, chief economist for Dodge Data & Analytics. “Much of the volatility can be attributed to the presence or absence of large projects – in March there were ten projects valued each at $500 million or more that reached groundbreaking, while April saw only two such projects. Amidst this volatility, there are several trends about 2019 construction activity that are beginning to emerge. Overall construction activity continues to show deceleration around an up-and-down monthly pattern, with a varied performance by major construction sector. The public works side of non-building construction got off to a slow start in 2019, which at least through March was partially offset by an upturn for electric utilities/gas plants. Some improvement for public works is expected as the current year proceeds, given the fiscal 2019 federal funding approved back in February as well as the continued support of state construction bond measures. Nonresidential building is staying close to its pace of last year, helped by continued strength for office buildings, hotels, educational facilities, and transportation terminals. The multifamily side of residential building is retreating, even with the occasional monthly upturn, while single family housing has not yet provided evidence that it can rebound from the slower pace that took hold towards the end of last year.”

Non-building construction in April plunged 31% to $147.2 billion (annual rate), which followed a 40% surge in March. The $4.3 billion LNG export terminal in Louisiana that was included as a March start caused much of this volatility – if this project is excluded, the decline for non-building construction in April would have been a more moderate 9% following a 7% increase in March. The electric utility/gas plant category plummeted 87% in April, reflecting both weak activity for the month and the comparison to March that included the $4.3 billion LNG export terminal. The public works categories as a group dropped 5% in April, slowing after a 21% increase in March. The miscellaneous public works category (which includes site work, rail transit, and pipelines) fell 29%, although April did include the start of a $307 million rail transit extension at Hartsfield-Jackson International Airport in Atlanta, GA, and a $290 million riverfront revitalization project in Omaha, NE. Declines were also reported in April for water supply construction, down 17%; and river/harbor development, down 40%. On the plus side for public works, sewer construction in April climbed 88%, led by a $631 million water pollution control effluent tunnel in Carson, CA, and a $412 million sewer project in Redwood City, CA. Highway and bridge con-
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struction in April edged up 1%, rising for the second month a row after declines in January and February. Supporting April’s improved highway and bridge amount was $253 million for the start of renovation work on the Throgs Neck Bridge in the Bronx, NY. The top five states for highway and bridge construction starts in April, ranked by dollar volume, were – California, Texas, Florida, New York, and Ohio.

**Nonresidential building** in April dropped 18% to $248.5 billion (annual rate), which followed a 24% increase in March. The manufacturing plant category fell 72% in April after soaring 90% in March that included the $1.6 billion Toyota-Mazda automotive manufacturing plant in Alabama. By contrast, the largest manufacturing plant project that reached groundbreaking in April was a $250 million paper mill in Green Bay, WI. The institutional side of nonresidential building decreased 9% in April, which reflected a mixed pattern by project type. The amusement-related category fell 50% after being boosted in March by the $850 million renovation of the Key Arena in Seattle, WA. Healthcare facilities fell 29% in April following growth during the previous two months, while the public buildings category (courthouses and detention facilities) dropped 22%. On the plus side, the transportation terminal category soared 159% in April, lifted by the $972 million terminal building portion of the $1.3 billion new airport terminal project at Kansas City International Airport. Educational facilities grew 6% in April, registering improvement for the second month in a row after a lackluster performance in January and February. Large high school projects that reached groundbreaking in April were located in Fall River, MA ($215 million), Upper Arlington, OH ($140 million), and Santa Monica, CA ($98 million). The top five states for K-12 school construction starts in April, ranked by dollar volume, were – Texas, Ohio, California, Washington, and Massachusetts.

The commercial building categories as a group fell 16% in April, after a 22% rise in March. Hotel construction dropped 51% from its March amount, which featured the start of the $850 million hotel portion of a $1.1 billion hotel and theater redevelopment project located in Times Square New York City. The largest hotel project that reached groundbreaking in April was a $229 million Embassy Suites hotel in Nashville, TN. Office construction in April retreated 9% from its March amount, which included such projects as a $750 million Facebook data center in Sandston, VA, the $550 million Norfolk Southern headquarters building in Atlanta, GA, and a $300 million CloudHQ data center in Ashburn, VA. In April, new data center projects continued at a brisk pace, with six projects valued each at $100 million or more reaching groundbreaking, led by a $315 million Facebook data center in New Albany, OH. Other noteworthy office projects in April were a $300 million upgrade to the One Post Office Square Tower in Boston, MA, a $170 million office building in Chicago, IL, and two Charles Schwab office buildings in Westlake, TX, valued at $84 million and $81 million respectively. The top five metropolitan areas for office construction starts in April, ranked by dollar volume, were – Dallas-Ft. Worth, TX, New York, NY, Boston, MA, Columbus, OH, and Portland, OR. Store construction weakened in April, sliding 25%, while warehouse construction dropped 12%. The commercial garage category was the one commercial project type that posted an April gain, rising 33% with the boost coming from the $288 million garage portion of the new airport terminal project at Kansas City International Airport.

**CONSTRUCTION JOBS KEEP RISING, WITH APRIL GAIN OF 33,000**

The following news release was written by Tom Ichniowski with Engineering News Record.

The construction employment picture continues to brighten, as the industry gained 33,000 jobs in April and its jobless rate improved, the federal Bureau of Labor Statistics has reported.

The latest BLS monthly employment report, released on May 3, shows that construction’s unemployment rate declined to 4.7% from March’s 5.2% and also was better than the year-earlier rate of 6.5%.

Construction economists pointed out that the 4.7% rate is the industry’s lowest for April since 2000, when the current BLS data series began. BLS jobless rates aren’t adjusted for seasonal differences. The bureau also reported that construction added 256,000 jobs in the 12 months ended in April, a 3.5% increase.

The specialty trade contractors segment accounted for the largest share of construction’s monthly gain, adding 25,200 positions. The heavy-civil engineering construction sector, which reflects infrastructure work, posted an increase of 9,900.
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But the numbers weren’t totally upbeat: the residential building workforce dipped by 2,500 in April, BLS reported. Architectural and engineering services, which BLS categorizes separately from construction, also was down in April, losing 1,700 jobs.

Construction workers’ pay rate continues to move upward, averaging $30.60 per hour in April, a 3.1% increase, year over year.

Anirban Basu, Associated Builders and Contractors chief economist, said in a statement, “For construction firms, today’s jobs report is consistent with lengthy backlog, continued expansion in consumer outlays, growing demand for office and other forms of space and steady demand for construction services.”

Ken Simonson, Associated General Contractors chief economist, said in a statement, “Average pay in construction is more than 10% higher than in the private sector as a whole but job openings in the industry keep climbing.” He pointed out that the private-sector average for April was $27.77 per hour.

Simonson added, “These figures are consistent with the message we keep hearing from contractors that finding qualified workers keeps getting harder.”

IRS: DOING A ‘PAYCHECK CHECKUP’ IS A GOOD IDEA FOR WORKERS WITH MULTIPLE JOBS

WASHINGTON — The Internal Revenue Service urges taxpayers who work multiple jobs or who may be adding summer employment to complete a Paycheck Checkup. Doing so will help them check if they are having the right amount of tax withheld from their paychecks.

Checking and adjusting tax withholding as early as possible in 2019 is the best way to head off a tax-time surprise next year.

The Tax Cuts and Jobs Act (TCJA) made changes to the tax law. Among other things, the new law increased the standard deduction, eliminated personal exemptions, increased the child tax credit, limited or discontinued certain deductions and changed the tax rates and brackets. As a result, many taxpayers ended up receiving refunds that were larger or smaller than expected, while others
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DODGE MOMENTUM INDEX DIPS IN APRIL

NEW YORK – May 7, 2019 – The Dodge Momentum Index fell 0.5% in April to 144.3 (2000=100) from the revised March reading of 145.1. The Momentum Index, issued by Dodge Data & Analytics, 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 retreat in April was the result of the commercial component falling 1.0% while the institutional component rose a scant 0.2%.

The Momentum Index has clearly lost some impetus over the last twelve months. The overall Momentum Index is down 8.5% since April 2018, with the commercial component 4.7% lower and the institutional component 13.9% lower. However, over the past several months the Momentum Index has moved in a crab-like fashion with neither strong gains nor losses. This suggests that there continues to be a reasonably healthy number of projects in the planning pipeline to support a moderate level of construction activity in the coming months.

In April, 18 projects each with a value of $100 million or more entered planning. The leading commercial projects were a $418 million Microsoft data center in Des Moines, IA, and a $300 million warehouse in Staten Island, NY. The leading institutional projects were a $300 million hospital in New York, NY, and a $200 million hospital in Beachwood, OH.
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unexpectedly owed additional tax when they filed their 2018 tax returns.

Two-income families and people with multiple jobs may be more vulnerable to being under-withheld or over-withheld following these major law changes. For 2019, a Paycheck Checkup is especially important for taxpayers who adjusted their withholding in 2018, specifically in the middle or later parts of the year. Doing a Paycheck Checkup can help determine the correct amount of tax for each of their employers to withhold.

The IRS urges everyone to do a Paycheck Checkup as early in the year as possible so that if an adjustment is needed, there is more time for withholding to happen evenly during the rest of the year. Waiting means there are fewer pay periods to withhold the necessary federal tax.

The easiest way to do a Paycheck Checkup is to use the Withholding Calculator on IRS.gov. The Withholding Calculator can help taxpayers estimate their income, credits, adjustments and deductions more accurately and check if they have the right amount of tax withheld for their financial situation. When using the calculator, it’s helpful to have a completed 2018 tax return and a recent pay stub available.

Based on the Withholding Calculator’s recommendations, the taxpayer can then fill out and submit a new Form W-4 to their employer. In many instances, this means claiming fewer withholding allowances or having an extra flat-dollar amount withheld from their pay.

**Self-employment**
Some workers are considered self-employed and are responsible for paying taxes directly to the IRS. Often, this includes people involved in the sharing economy. One way to pay taxes directly to the IRS is by making estimated tax payments during the year.

TCJA changed the way tax is calculated for most taxpayers, including those with substantial income not subject to withholding. As a result, many taxpayers may need to raise or lower the amount of tax they pay each quarter through the estimated tax system.

The revised estimated tax package, Form 1040-ES, on IRS.gov is designed to help taxpayers figure these payments correctly. The package includes a quick rundown
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of key tax changes, income tax rate schedules for 2019 and a useful worksheet for figuring the right amount to pay.

Other situations
Anyone who had a life change, such as getting married or divorced, buying a home or having a baby should also consider a Paycheck Checkup.

Pay electronically anytime
Taxpayers can pay their 2019 estimated tax payments electronically any time before the final due date for the tax year. Most taxpayers make estimated tax payments in equal amounts by the four established due dates. The three remaining due dates for tax year 2019 estimated taxes are June 17, Sept. 16, and the final payment is due Jan. 15, 2020. Direct Pay and EFTPS are both free payments options, and taxpayers can schedule their payments in advance as well as receive email notifications about the payment. Visit IRS.gov/payments to schedule electronic payments online, by phone or the IRS2go mobile app.

THE PASSING OF KEVIN HEDGERS

It is with sadness that we inform you of the passing of Kevin Hedgers, a past member of the Board of Directors of MICA. Kevin Hedgers, age 63, of Lino Lakes, MN, died peacefully with his family by his side on April 29th, 2019 after a courageous battle with cancer. He is survived by his loving wife of 39 years, Patricia; children, Bryan (Sara), Matthew (Becky), Justin (Lindsay); grandchildren, Madeline, Levi, Brynlee and Emree; mother, Marcella; siblings Karen Swanson (Harold), Linda Lewandowski (Lee), James (Jeannine), Thomas (Cindy); many nieces, nephews, loving relatives and friends. Preceded in death by father, James and father-in-law, Jerald Kehoe. Kevin will be remembered for many things including his faith, family, love of music and dedication of over 40 years in the Insulation Industry. He loved being a Papa to his grandchildren and was always on the move with a new house project. His charm and sense of humor made an impact on every person with whom he came into contact.

Kevin was a long-time member of MICA during his time in the insulation industry. He was active on several MICA committees and served on the Board of Directors from 2013 to 2016. Cindy and I will remember Kevin for his warm smile, his laid back demeanor, and his willingness to help. He will be missed.
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