WHAT'S INSIDE THIS MONTH:

- MICA Fall 2020 Educational Seminar and Board Meeting.
- President’s Message.
- Message from Our Legal Counsel.
- MICA Future Meeting Dates.
- NIA’s Fall Summit is Fully Virtual.
- U.S. Department of Labor’s OSHA Announces $2,025,431 in Coronavirus Violations.
- Dodge Momentum Index Increases in September.

MICA FALL 2020 EDUCATIONAL SEMINAR AND BOARD MEETING

Even though the Fall Business meeting of MICA was cancelled this year due to the COVID-19 Pandemic, The Board of Directors wanted to keep some sense of normalcy within MICA. So, we did conduct the fall pre-meeting educational seminar on October 14, 2020, in a virtual setting.

We hosted the Understanding Specifications for Insulation course that was developed and conducted by the NIA. The course instructor, Mr. Ron King, provided four hours full of valuable information regarding the dos and don’ts and the good and bad of insulation specifications. The 57 MICA members who participated in the seminar came away with a tremendous amount of knowledge of the ambiguities that exist in most every insulation specification. It was a half-day well spent.

On Friday, October 16th, the Board of Directors conducted its annual fall meeting. During the meeting, the Board approved MICA’s operating budget for 2021. In its deliberations, the Board voted to keep the annual membership dues for contractor and associate member firms at their current rates. The Board is very cognizant of the current state of the economy due to the pandemic and wants to keep MICA affordable to all current and prospective members. Contractor member annual dues for 2021 remain at $750.00. The annual dues for associate member firms stays at $550.00. The 2021 membership renewal notices will be mailed out in December, and we are anticipating 100% renewals and your continued support and participation in MICA in 2021.

Advertising in the MICA Messenger continues to be an excellent forum to reach the membership on a monthly basis. As such, advertising rates for 2021 remain the same as in 2020.

This year has been like no other that any of us have experienced. MICA had to make two very difficult decisions in cancelling both our June and October meetings. But they were easy decisions when it involved the health and safety of our members. You, our MICA family of members, are our first concern. We want you to see value in your participation in our meetings, and we want you to be safe. Our meetings, “family reunions”, will continue in 2021, and we will welcome you all back in person.

As a special “Thank You” to our family of members, The Board of Directors has asked our scheduled Keynote speaker from the June convention, Mr. Dan Meers, to share his story with us as a special Thanksgiving presentation on Tuesday, November 24, 2020. Look for a special zoom invite in early November.

Thank you for your continued support of MICA.
PRESIDENT’S MESSAGE

TO: THE MICA MEMBERSHIP

“Just because you are right does not mean I am wrong. You just haven’t seen life from my side.”

Anonymous

Well, another month has passed. Fall is here, and this year just keeps getting more and more bizarre. More riots, an asteroid is headed for Earth, and Supreme Court Justice RBG dies, during an election year to boot. The one thing all this has brought out is how childish our supposed leaders are acting. Instead of working for the good of our great country, all they do is blame each other and whine when one side gets to do something that the other side doesn’t. God forbid a sitting President nominates RBG’s replacement during an election year. I do believe that this type of behavior, in children, is exactly where “participation trophies” originated. I say we give all the politicians in Washington a trophy and send them home.

Saying that, I watched the first Presidential debate. What a sad day for this country. That was the most juvenile thing I have ever witnessed two grown men do. It was like watching a couple of young siblings battling to tell their mother everything the other one did and said while she was gone, right as she’s walking through the door. I was looking forward to the debates this year to see what the candidates’ policies were going to be moving forward. I thought the debates would be entertaining and at the very least comical, but they were neither. Such a disappointment in so many ways.

Enough with the politics. The Board and committee chairs met earlier this month. Some members went to Omaha, but mostly it was virtual. Ron King gave a very informative presentation on specification reading on Wednesday afternoon, October 14th. We were going to have Dan Meers, KC Chiefs' mascot, as a virtual keynote speaker, but we decided to have him speak sometime in November. I’m really looking forward to hearing his presentation. We are still planning on having an in person winter board meeting at the Hyatt Coconut Point in Bonita Springs, FL. Florida opened everything up this past month, but who knows if that will be the case in January. If we are able to meet in person, I hope to see as many people as possible there! I look forward to the day that COVID is no more.

Everyone be safe and stay healthy!

“I just want people to take a step back, take a deep breath, and actually look at something with a different perspective. But most people will never do that.”

Brian McKnight, American singer-songwriter

Sincerely,

Steve Sack
President of MICA
MICA MESSENGER                Volume 48, Issue 11

A Product of MC&I

RIDGLOK®
TANK INSULATION PANELS

MCI-RIDGLOK.com

• Labor Savings
• Small Crew Size
• Minimal to NO Welding
• Minimal Specialty Tools
• No Scaffolding
• Pre-Fabricated Panel
• High Wind Designs
• Longest Lifespan
• Easy Repairs
• Minimum Maintenance
• Freeze Protection
• Strong Weather Barrier

ALL INDUSTRIES—ALL TANKS

Heated/Cold • Large/Small | Welded • Bolted • Concrete • Plastic
The
NEW Revolutionary
Fast and Easy Way to Seal Butt Seams
on Elastomeric Insulation

Eliminate job failure and repair to cut and keep project costs competitive
No fumes – no operational interruptions in odor-sensitive environments
Food processing areas
Flammable areas
Perfect for low VOC installations – lower costs, fast and easy
Install faster in any environment – even in cold weather

More jobs won, more jobs done, more jobs billed.

Get your
FREE SAMPLE
of Cel-Link II™
Just visit
www.aeroflexusa.com/cel-link2
TODAY!

Aeroflex USA Cel-Link II™ works when and where standard contact adhesives can’t.

Done once. Done fast. Done right.

Contact Aeroflex today: 1-866-237-6235 (1-866-AEROCEL) | www.aeroflexusa.com
A MESSAGE FROM OUR LEGAL COUNSEL

The following article on OSHA issues of importance to our members is provided by MICA’s legal counsel, Mr. Gary Auman of Auman, Mahan & Furry, in Dayton, OH.

Integrity of Walking/Working Surfaces.

Many employers in the construction industry believe that all they have to do is ensure their employees are provided with and are using any of a number of permitted types and methods of fall protection whenever they are working on a surface with an unprotected edge, which is more than six feet above the surface below. But, providing fall protection (which includes guardrails and warning lines) may not be enough. The OSHA fall protection standards for Construction and General Industry contain a requirement for determining the integrity of all walking and working surfaces. This requirement is clearly stated in 29 CFR 1926.591(a)(2) and 1910.22(b). While the language in these sections is not exactly the same they each provide OSHA with the tools it needs require you to determine the integrity of all walking/working surfaces before any of your employees steps onto them to do work.

The interesting point in construction is that the OSHA standard requires the employer to determine the integrity of any walking and/or working surface on which its employees will work to support them safely, but the second sentence (one which many employers miss) requires: “Employees shall be allowed to work on those surfaces only when the surfaces have the requisite strength and structural integrity.” This second sentence comes very close to the requirement set by Washington OSHA (WISHA) that requires the employer guarantee the integrity of any walking or working surface before an employee may work on it. In the state of Washington, the use of fall protection does not satisfy the requirement that the employer guarantee the integrity of the surface. I have a real concern that OSHA compliance officers could interpret 29CFR 1910.22(b) in the same way. However OSHA tries to enforce the second sentence of 1926.591 (a)(2) it is clear that at the least you, the employer must determine the integrity of the walking and working surface before an employee steps onto that surface. In a recent case OSHA required the employer to inspect both the top and bottom of the surface when determining integrity.

While any employee is inspecting a walking/working surface for its integrity, that employee must use a personal fall arrest system. The fact that you are employing a guardrail or a warning line/safety monitor system as your means of fall protection for employees working on a

(Continued on page 9)
Holding The World’s Insulation In Place

**Insul-Pro**

**PIN WELDER**
- Newest Technology
- Lightweight - Just 11-1/2 lbs.
- Less Than 1 Second Recharge for Pin Welding

**accu-500**

**BATTERY OPERATED PIN WELDER**
- Battery Powered
- Portable
- Up to 1,000 Welds per Charge
- Weld and Charge at the Same Time

**JS-1**

**CAPACITOR DISCHARGE STUWDWELDING SYSTEM**
- Proven
- Reliable
- Heavy Duty

Proudly manufacturing the most comprehensive line of Insulation Fasteners and Equipment in the industry since 1961. We have the equipment to meet all Insulation Fastening needs.
Serving Commercial, Industrial, Marine and OEM Markets


From the first contact to project completion, you’ll benefit from our extensive product offering, superior service and value.

Experience The SPI Advantage

SPI - Specialty Products & Insulation
C/O Dunes Point Capital
411 Theodore Fremd Ave., Suite 125
Rye, NY 10580
Phone: 855-519-4044
www.spi-co.com
walking/working surface will not abrogate the requirement that you determine the integrity of the surface before any of your employees begins to work on it. BE SURE YOU DOCUMENT THE ACTIONS YOU TAKE TO DETERMINE THE INTEGRITY OF THE WALKING/WORKING SURFACE EVERYTIME YOU TAKE THEM! I suggest that you keep all of these records for the duration of the project plus six months. This procedure should also be part of your training program. These inspections should occur at the start of the job and they should be repeated every time any work is done on the surface that might affect its integrity. Remember OSHA’s enforcement techniques; if you have an accident in which an employee falls through a walking/working surface OSHA will very likely not accept your argument that it had not been inspected because you did not feel that the work being done did not affect its integrity. Remember OSHA’s enforcement techniques; if you have an accident in which an employee falls through a walking/working surface OSHA will very likely not accept your argument that it had not been inspected because you did not feel that the work being done did not affect its integrity. Remember OSHA’s enforcement techniques; if you have an accident in which an employee falls through a walking/working surface OSHA will very likely not accept your argument that it had not been inspected because you did not feel that the work being done did not affect its integrity. Remember OSHA’s enforcement techniques; if you have an accident in which an employee falls through a walking/working surface OSHA will very likely not accept your argument that it had not been inspected because you did not feel that the work being done did not affect its integrity. Remember OSHA’s enforcement techniques; if you have an accident in which an employee falls through a walking/working surface OSHA will very likely not accept your argument that it had not been inspected because you did not feel that the work being done did not affect its integrity. Remember OSHA’s enforcement techniques; if you have an accident in which an employee falls through a walking/working surface OSHA will very likely not accept your argument that it had not been inspected because you did not feel that the work being done did not affect its integrity. Remember OSHA’s enforcement techniques; if you have an accident in which an employee falls through a walking/working surface OSHA will very likely not accept your argument that it had not been inspected because you did not feel that the work being done did not affect its integrity.

Subcontractors and the Multi-Employer Worksite Policy

whether you usually work as a general contractor or a subcontractor you may find yourself in a situation in which you will contract out part of your work to another contractor, who will become your subcontractor. The OSHA Multi-Employer worksite policy may create responsibility for the safety of employers on the site for the safety of employees other than their own. This policy has resulted in much litigation at the Occupational Safety and Health Review Commission and the Federal Appellate Courts. Basically, the position I have seen OSHA take is that if you have a management employee on a construction site who observes the employees of one of your subcontractors working unsafely and in violation of an OSHA standard you may well be cited, in addition to the employee’s employer, for failure to take corrective action to protect the employee. The only area in which I believe there is an exception to this is for alleged violations of the General Duty Clause.

I have recently seen OSHA cite an employer for not taking immediate action to correct a safety violation by individual employees of its subcontractor. The point here is that you need to be sure your contract with your subcontractor clearly states the subcontractor’s responsibility for the safety compliance and safety of its employees. In this instance the employer did not have specific language in its contract with the subcontractor that spelled out how the general was to ensure that the subcontractor’s employees were working safely. My message here is that rather than just reciting in your contract that the subcontractor shall comply with all federal, state and local laws (Continued on page 6)
FUTURE MICA MEETING DATES

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

Fall 2020 Educational Seminar — October 14, 2020, 1:00 p.m. to 5:00 p.m. central time. “Understanding Specifications for Insulation”, Virtual Presentation by Ron King.


64th Annual Spring Convention — June 21 — 24, 2021, Hyatt Regency Coconut Point Resort, Bonita Springs, FL.

Fall 2021 Annual Fall Business Meeting — October 14 & 15, 2021, Omaha Marriott Downtown, Omaha, NE.

65th Annual Spring Convention — June 20 — 23, 2022, TBD.

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.
and rules governing safety on the jobsite you need to be specific.

I suggest that you take a look at the contracts you use with your subcontractors to be sure that your responsibility as to the safety compliance of their employees is clearly spelled out. Also, your contract should specify meaningful penalties against your subcontractor whenever your site supervisor or your safety manager observes the subcontractor’s employees violating an OSHA standard, their employer’s safety rules of, if you require compliance with your safety rules, your own safety rules. You then need to be sure that your site supervisor is aware of his/her responsibility to take action under the contract for any safety violations of the employees of the subcontractor he/she observes. You should discuss with your OSHA counsel how far your responsibility for the safety of the subcontractor’s employees should go so your contract can be drafted appropriately. Everyone’s goal is to see that all employees work safely, but you need to ask yourself how much of that goal you wish to take on as a contractual responsibility and a potential OSHA liability. At the end of the day and in light of this new interest being shown by OSHA of holding the general contractor (or any level contractor who retains the services of a subcontractor) responsible to OSHA for the safety compliance of the subcontractor’s employees, you need to decide. You should have the attorney who you use for OSHA matters take a look at the contracts you are using now and edit them to protect you as much as possible from exposure for the safety violations of your subcontractors. You may be saying to yourself that the more simple approach would be to require your subcontractors indemnify and hold you harmless from any OSHA fines assessed against your company for the safety violations of the subcontractors employees, but I believe that such language would not be enforceable as against public policy. So, get your contracts reviewed and edited to clearly set out the subcontractor’s responsibilities and your responsibilities for the actions of the employees of the sub as well as the method by which you will enforce those responsibilities.
Don’t let water take hold of your plant

Combat CUI with our unique WR Tech™
Combust under insulation (CUI) is a major issue in the industry. Our next-generation Proline® stone wool insulation products with WR-Tech Water Repellency Technology:

- ensures the lowest possible water absorption, even after heating and aging
- lowers the risk of CUI, reduces thermal losses and saves energy
- covers all applications, such as pipes, vessels and columns

Ready to get to grips with CUI?
rti.rockwool.com

BSIS
BUILDING SERVICE INDUSTRIAL SUPPLY, INC.

Now featuring full gasketing capabilities with our new Flow Water Jet CNC machine. Insulation cut to exact specifications for OEM, mechanical, and many other applications.

We ship anywhere!
Call for a quote today, 414-453-5551!

INDUSTRIAL AND COMMERCIAL INSULATION PRODUCTS
MILWAUKEE, WI MADISON, WI KAUKAUNA, WI WAUSAU, WI
(414) 453-5551 (608) 226-9424 (920) 766-3330 (715) 359-2058

BSIS is a subsidiary of Acoustech Supply, Inc.
1710 South 106th Street, Milwaukee, WI 53214 | acoustechsupply.com
COVID-19 & CONSTRUCTION: THE ONGOING EFFECTS OF THE PANDEMIC ON BUSINESS

Insights from Dodge Data & Analytics on the impact of coronavirus currently & what's expected in the future

The construction industry stands in a unique position when gauging the impacts of the response to the COVID-19 pandemic. Largely declared an essential industry, many construction projects were not shut down, even in the early months of the pandemic. However, the public funding on which infrastructure projects rely and the general economic health of the nation both threaten to significantly slow down the market. This is why getting the perspective of contractors on their business expectations and on how they are responding to the new requirements and conditions is so essential.

Dodge Data & Analytics has two publications that shed a light on how the pandemic is impacting the business of construction. Since 2017, the Commercial Construction Index, drawn from research and analysis by Dodge and published by the United States Chamber of Commerce, has revealed how contractors’ businesses are faring and their optimism for their prospects in the future.

In July 2020, Dodge Data & Analytics also launched another publication, The Civil Quarterly, based on the responses of contractors who engage in heavy civil construction, and it looks at similar business factors.

The most recent editions of both of these publications have supplemented the overall business conditions examinations that each explores—including backlog, revenue and profit margin expectations, workforce issues and supply chain issues—with questions directly about the impact of the response to the COVID-19 pandemic on their businesses and how they are responding to it. Both the business conditions and the data on the response to COVID-19 reveal the impact of COVID-19 currently and expected in the near future.

Commercial & Institutional Construction: Business Conditions

The overall index figure in the Commercial Construction Index that gauges the health of the industry plummeted from 74 to 55 between Q1 and Q2 2020, and then remained relatively steady at 57 in Q3. However, despite the similarity in the overall number between Q2 and Q3, the three components on which that score is based—backlog ratio, new business confidence and revenue—did have some important differences between the two quarters. Initially, the Q2 ratio of contractors’ average current to ideal backlog only fell slightly from Q1, from 76 to 73. This is in sharp contrast to their confidence in the ability of the market to supply new work in the next 12 months and their revenue expectations, both of which dropped by 26 points between Q1 and Q2.
Thank you for
40 years of partnership.

Since 1980, Proto Corporation has been working hard to earn the trust of our customers, manufacture the highest quality products and deliver the industry’s best service. Thank you for your continued support.
FyreWrap® New Look
Same great quality and service.

- Larger logo for easy identification
- Improved handling characteristics
- Butt joint - grease duct system
- Saves space, materials; simple, effective technique
- Zero clearance to combustible items
- Listed ASTM E2336 system - code compliant
- Certified online installation training
- Engineering Judgments provided quickly
- Made in the USA

Local Unifrax Contacts:
Alan Finley - OK, MO, KS, NE, CO 918-640-2459
Scott Marker - IN, IL, IA 630-235-4352
Mark Sullivan - WI, MN, Dakotas 414-915-3156
Tim Walter - South/Central Region 281-202-7553

IPS
INSPECTION POINT SEALS, LLC
Manufacturer of the patented IPS Inspection Port, the cost effective way to access piping and vessels when performing CUI inspections.

Features and Benefits:
- Watertight Seal without Screws, O-Rings or Caulk
- Installs Easily without Special Tools
- Reduces Installation Time

MODEL 210
For 6mm+ Pyrogel® Aerogel Insulation

-130°F ≤ 500°F ≤ 1000°F

* Maximum temperature is achieved with our ThermoDisc Insulation properly installed.

MODEL 95
U. S. Patent #6082576

MODEL 206
For cal-sil, foam glass or perlite insulation. Also PVC jacket.

1-888-236-0408
39421 Highway 929, Prairieville, LA 70769
Ph. (225) 622-6183
Fax. (225) 622-6878

www.ipseals.com

“Please see our website for complete product listings and specifications”
In Q3, by contrast, the ratio of current to ideal backlog continued to fall, down to 68. However, while still low compared to pre-pandemic ratings, new business confidence and revenue expectations actually picked up in Q3 compared to Q2 (by 6 and 4 points, respectively). With the pandemic still ongoing and uncertainty about a resurgence in the fall, contractors in the July survey nonetheless were slightly more optimistic about their business prospects than those in April.

Part of this likely has to do with a decline in that period in the overall share of delayed projects that commercial contractors were experiencing. In April, on average, contractors reported that 40% of their commercial and institutional projects were delayed due to the pandemic. By July, the share of delayed projects had declined to just 26%, and the contractors in July were expecting it to drop further to 22% by Q1 2021. All of this demonstrates that commercial contractors have been experiencing serious business impacts from the response to the pandemic, but that their optimism is already rising for stronger market conditions in the future.

**Heavy Civil Construction: Business Conditions**
While The Civil Quarterly does not employ an overall index number, it does track the same information on the ratio of current to ideal backlog and confidence in new business that is tracked in the Commercial Construction Index. In addition, the first survey for the Civil Quarterly was conducted in April 2020, so pre-pandemic data from this study is not available. Still, even with those caveats, the picture painted by the Q2 survey from April and the Q3 survey in July paint a clear picture of how this sector is responding to the COVID-19 pandemic.

Similar to the commercial contractors, the civil contractors have a lower current to ideal backlog ratio in Q3 than in Q2. However, the ratio for civil contractors in Q2, even after the pandemic started, is 92, nearly 10 points higher than the highest ratio of the responses from commercial contractors since 2017. So even though the ratio has now lowered to 85, that still means that most civil contractors still have backlog levels very close to their ideal amount, even after the impact of the pandemic has been felt for several months.

The high backlog ratio is probably due to the prevalence of publicly funded projects in civil construction. Most public projects already funded for 2020 are not affected by the crisis, and nearly half of the contractors have backlog levels of 6 months or less, suggesting that for now, the crisis would not have had a major impact on their volume of work. This does suggest, though, that as public coffers are

(Continued from page 15)
Custom fabrication of rigid insulation into shapes and sizes for all kinds of pipes, fittings, valves, vessels and specialty heads.

- STYROFOAM®, TRYMER®, PHENOLIC, & FOAMGLAS®
- Accessories for all insulation jobs
- We stock cut-to-fit aluminum SE.016
- We specialize in ammonia refrigeration
- We stock RG-2400LT™ and RG-2400NP™

For questions, quotes and orders, email us at sales@cookbro.com

For pricing, product and other important information, visit us at www.cookbro.com
diminished due to increased spending in response to COVID-19 and declining tax revenues, future projects outside of a 6- to 12-month outlook may be at risk.

Some of the civil contractors share this concern, with those with high confidence in the market’s ability to provide them with new work over the next 24 months declining from 64% to 55% between Q2 and Q3. However, it is worth noting that over half still remain highly optimistic about their prospects for finding new work. This contrasts notably with the responses of the commercial contractors, with only 41% report this level of confidence in the 24-month outlook.

In fact, The Civil Quarterly reveals that the business conditions reported by civil contractors have remained relatively strong in 2020, with revenue and profit margin expectations remaining relatively steady for the next 6 months. This is despite the fact that the average share of projects delayed by COVID-19 by July according to the civil contractors is 21%, lower than the share reported by commercial contractors, but still a significant percentage of their work. It demonstrates that, while the initial pandemic response has had an impact on the heavy civil construction sector, the economic fallout may ultimately be the biggest challenge faced by these contractors caused by the COVID-19 pandemic.

Changes to How Contractors Do Business Due to COVID-19

Each of the recent studies also looked at the way contractors have changed the way they do business due to the COVID-19 outbreak. About three quarters of both civil and commercial contractors report that they have changed work procedures to increase social distancing. However, allowing remote work options for office employees is more common among commercial (67%) than civil (50%) contractors. While few contractors in general report that they have had to adjust employee salaries, furlough or lay off employees, there has been a greater need to do so among commercial contractors (20%) than civil contractors (10%).

Almost one quarter (23%) of civil contractors have also adopted technology to support social distancing, far more than the commercial contractors, where only a nominal percentage (4%) report making these kinds of investments.

The civil contractors were also asked about the more long-term changes they expect to remain after the pandemic is over. Three quarters (75%) expect some of the changes they’ve implemented to be permanent, with a particular

(Continued from page 18)
focus on their increased attention to cleanliness/sanitation (53%), and adjusted safety and work procedures (42%). Interestingly, 35% also report that they expect to encourage/allow remote working where possible, a much lower percentage than the 50% who are permitting it currently. This does suggest that a portion of the industry sees advantages to remote working, but that it is still not going to be a widely used practice after the crisis subsides.

**NIA’s FALL SUMMIT IS FULLY VIRTUAL!**

As we look ahead to November and Fall Summit 2020, NIA leadership has determined that for the safety of our members, NIA’s Fall Summit 2020 will be held fully virtually. Fall Summit will feature the same quality education sessions, committee meetings, and networking events that you expect from NIA and that make this event a highlight each fall. We are committed to reconnecting with our members and committees in a safe environment, and we look forward to welcoming even more attendees to this virtual event. Registration is open for the full event, which is taking place over the week of November 2. Now you can learn, connect, and enjoy from your virtual office and not worry about flight delays or travel expenses! A full schedule will be available soon on NIA’s website.

**About the Fall Summit**

NIA’s Fall Summit is an annual members-only event that brings together the mechanical insulation industry for education, training, and networking. Fall Summit is designed to “Educate, Engage, and Elevate,” by providing actionable content and networking opportunities for attendees to build their businesses. Education, peer-to-peer learning, and the exchange of ideas are important components of the member-led industry sessions.

**IRS ISSUES FINAL REGULATIONS ON THE DEDUCTION FOR MEALS AND ENTERTAINMENT**

WASHINGTON — The Internal Revenue Service issued final regulations on the business expense deduction for meals and entertainment following changes made by the Tax Cuts and Jobs Act (TCJA).

The 2017 TCJA generally eliminated the deduction for any expenses related to activities generally considered
Providing Moisture Control Solutions for over 60 Years

Long known for its weatherproof cladding and vapor barriers, Polyguard’s Mechanical Division now offers superior insulation systems (including corrosion protection for CUI) targeting below ambient and chilled water applications.

Alumaguard®

RG-2400®

Styrofoam® XPS

PolyPhen®

Insulrap®/ZeroPerm®

- Weatherproof Jacketing • CUI protection
- Vapor Barriers • Insulation

214-515-5000

For a complete list of products, visit www.Polyguard.com/mechanical
entertainment, amusement or recreation. However, taxpayers may still deduct business expenses related to food and beverages if certain requirements are met.

These final regulations address the disallowance of the deduction for expenditures related to entertainment, amusement or recreation activities, including the applicability of certain exceptions to this disallowance. They also provide guidance to determine whether an activity is considered entertainment. The final regulations also address the limitation on the deduction of food and beverage expenses.

Updates on the implementation of the TCJA can be found on the Tax Reform page of IRS.gov.

U.S. DEPARTMENT OF LABOR'S OSHA ANNOUNCES $2,025,431 IN CORONAVIRUS VIOLATIONS

WASHINGTON, DC – Since the start of the coronavirus pandemic through Oct. 22, 2020, the U.S. Department of Labor's Occupational Safety and Health Administration (OSHA) has cited 144 establishments for violations relating to coronavirus, resulting in proposed penalties totaling $2,025,431.

OSHA inspections have resulted in the agency citing employers for violations, including failures to:

- Implement a written respiratory protection program;
- Provide a medical evaluation, respirator fit test, training on the proper use of a respirator and personal protective equipment;
- Report an injury, illness or fatality;
- Record an injury or illness on OSHA recordkeeping forms; and
- Comply with the General Duty Clause of the Occupational Safety and Health Act of 1970.

OSHA has already announced citations relating to COVID-19 to 112 establishments, which can be found at dol.gov/newsroom. In addition to those establishments, 32 establishments have received coronavirus-related citations totaling $421,887 from OSHA relating to one or more of the above violations from Oct. 16 to Oct. 22, 2020. OSHA provides more information about individual citations at its Establishment Search website, which it
SureShotII changes your concept of pin welding…times TWO. Be it Cupheads, Weld Pins, or even Weld Studs -- SureShotII can deliver. With updated Hybrid Technology and Dual Operating Power, SureShotII uses the best of all worlds to provide Capacitor Discharge fastener welding second to none. In the lightweight and rugged packaging you’ve come to expect from SureShot (weighing in at 18 lbs.) this Welder has the power to weld virtually any Stud fastener known to the CD application market; with only 110volt (or 220volt incoming power). User-friendly, the system offers multi-level safety and operational designs to get the job done quickly, safely and reliably --- truly delivering the power of “II”.

Your SINGLE SOURCE
Insulation Fastening StudWelding Specialists

1-800-852-8352 • 450 Richard Street • Miamisburg, Ohio 45342 • midwestfasteners.com
A full list of what standards were cited for each establishment – and the inspection number – are available at the OSHA website. An OSHA standards database can be found on its website.

Resources are available on the agency’s COVID-19 webpage to help employers comply with these standards.

**DODGE MOMENTUM INDEX INCREASES IN SEPTEMBER**

NEW JERSEY – October 7, 2020 – The Dodge Momentum Index rose 3.7% in September to 130.8 (2000=100) from the revised August reading of 126.2. 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. Both components of the Momentum Index rose during the month. The commercial component rose 3.9% while the institutional component moved 3.2% higher.

The Momentum Index has made steady, albeit slow, progress since hitting a nadir in June. In the third quarter, the Momentum Index gained 2.2% over the previous three months. The commercial side of the Momentum Index gained 7.4% in the third quarter led by a large number of warehouse projects entering planning as e-commerce retailers such as Amazon Inc. continue to push projects forward. Somewhat surprising is that office projects entering planning also posted a tepid gain despite concerns that office work is shifting to remote settings. The institutional component, however, lost ground in the third quarter; dropping 6.8%. Education projects have borne the brunt of this drop as state and local government revenues declined, creating the need for budget cuts across the country.

In September, seven projects each with a value of $100 million or more entered planning. The leading commercial projects were a $120 million office project in San Jose CA and a $110 million Georgia-Pacific distribution facility in De Pere IL. The leading institutional projects were the $275 million EV Smith Research Center at Auburn University in Auburn AL and a $250 million arena in Palm Desert CA.
Sometimes the best amenities are the ones you don’t see

FastWrap™ XL

For nearly 30 years, our fire-rated enclosure systems have been providing peace of mind, while quietly protecting our customers’ lives and investments. From our DryerWrap™ products - extensively used throughout multi-family housing ductwork - to our FastWrap™ XL products - ideal for commercial kitchen exhaust and ventilation ducts - more people trust the FireMaster™ family of products to hold the line.

DryerWrap™

UL and ULC listed for 1-hour protection inside rated wood frame construction

Flexible, 1/2-inch thick optimizes installation costs and space

Tested on 30 gauge, 7-inch round and 26 gauge 10- x 4-inch rectangular duct

Improved safety with applications specific testing

Fire rated up to 2192°F (1200°C)

1 to 2-hour UL rated for kitchen exhaust ducts

Won’t age, become brittle, or shrink

Zero clearance to combustibles

Meets ASTM E84 smoke/flame rating

FastDoor™ XL panel provides liquid-tight grease duct access for easy maintenance

North America
Morgan Advanced Materials
Thermal Ceramics Inc.
2102 Old Savannah Road, Augusta, Georgia 30906, USA
Tel: +1 (706) 796 4200
marketing.tc@morganplc.com

www.morganthermalceramics.com