

The Construction Journal Volume 80, Issue 1&2 Jan - Feb 2015

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THE CONSTRUCTION JOURNAL

Editor **RACHEL A. PINKUS**



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The Construction Journal is a review of construction activity in the Miami Valley.

The Journal contains Plans on File, Mechanic's Liens. Statistics. Industry News. Notices and Builders Exchange Activities.

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John Grandetti, Plan Room Manager

<u>What's new in the Planroom:</u> Since our last Journal was several months ago, we have several updates for the planroom.

In October, we added a third person to our planroom staff, Lisa Pearson. Lisa will be responsible for scanning and processing documents, fulfilling blueprint orders and providing customer service. If you have not already met Lisa, please stop by and say hello.

The Builders Exchange has also started a new group for young professionals. This group serves two functions, first as a social gathering for young professionals in the industry. Many young project managers and professionals are completely off of our radar when it comes to sending invitations for networking and education events, and many are not users of our online planroom. This gives us an opportunity to interact with member companies on a whole new level. Second, we hope that this provides opportunities for young professionals to obtain some insight into the industry through education. This part of the group is still in development, but we have been encouraged by the turnout thus far.

Happy New Year: It is hard to believe, but we are already into 2015! On behalf of all of our staff, we would like to thank you for another year of membership and are looking forward to continuing our service to you in the New Year. (you might put something in about renewal invoices having gone out and how important it is for everyone to pay them so there's no interruption in service and so they can be a part of the exciting things happening at the DBX this year)

Closing the door on 2014, we ended the year with 315 members!

Happy Anniversary: December 2014 marked the 10 year anniversary of the partnership between the Builders Exchange of Dayton and The Builders Exchange, Inc. out of Cleveland. In those ten years, we have successfully tripled the membership locally, survived an economic recession and weathered many changes to the bidding process.

Our partnership has strived to provide you the information, discount programs, education, service and networking to make your job a little easier.

Teambuilding Night: The Builders Exchange would like to extend a thank you to all of you who submitted nominations for awards for our annual Teambuilding Night awards dinner. The quality, dedication and workmanship demonstrated by our members in the past year are a testament to a fantastic local workforce and local leadership. We would not be able to hold this event without your participation. On behalf of all of our staff, we offer our congratulations to all those selected to win awards and be recognized for their efforts over the past year.

The Builders Exchange of Dayton Announces "Unlimited Notary Service" to and BX Dayton Member!



Contact Megan Miller for details 937-278-5723

Congratulations to our UA 162 Dayton, OH members and all award recipients!

Dave Dalton

Outstanding Foreman of the Year – Debra- Kuempel Co.

Jack Rambo

Pipefitter Craftsmanship Award – Frye Mechanical, Inc.

Jeff Hungerford

Plumber Craftsmanship Award – Starco, Inc.



R. Dean Brill Dave Seubert Mark Terrill Business Mgr./Fin. Sec. President Business Agent

CURRENTLY AVAILABLE IN PLANSROOM						
Project	Addn	Bin	Date	Time	Project Name	County
2015-0026	2	3	1/20/2015	10:30 AM	Washington Twp. / Rec West Senior Center Renovation	Montgomery
2015-00CB		2	1/22/2015	1:00 PM	Fort Loramie / Elm, Water, W. Main & Middle St. Improvements	Shelby
2015-0021		4	1/23/2015	2:00 PM	Lebanon / Public Works Facility Demolition	Warren
2015-014A		10	1/27/2015	10:00 AM	Bellefontaine / Water System Improvements	Logan
2014-37AB	1	1	1/28/2015	2:00 PM	Beavercreek / GRE-CR9/142-3.34/2.47 North Fairfield Road Resurfacing	Greene
2015-0178		6	1/28/2015	2:00 PM	Beavercreek / National Rd. Improvements	Greene
2015-0200		9	2/5/2015	12:00 PM	Dayton / Fairview Commons Fitness Park	Montgomery
2015-017A		5	2/12/2015	2:00 PM	Beavercreek / GRE-CR 142-1.05 Dayton-Xenia Rd. Enhancement	Greene
2015-01A2		7	2/12/2015	2:00 PM	Beavercreek / GRE-CR9-1.60 North Fairfield Road Widening	Greene

CURRENTLY AVAILABLE ONLINE

The following projects are available only through our Online Reporting Service at <u>www.bxohio.com</u>. Please contact <u>Ashlev</u> if you would like to learn more regarding this state-of-the-art service, including plans, specs and addenda on-line.

Project	Addn	Bin	Date	Time	Project Name	County
2014-0682-C		Web			Dayton / Fairhaven Church Chapel Expansion Phase 1 - Bid Package 3	Montgomery
2014-3653	4	Web	1/20/2015	2:00 PM	Botkins Local Schools / Existing K-12 School Demolition and Buttonup	Shelby
2014-3861	2	Web	1/20/2015	SEE NOTES	<u>Centerville / Kroger Sugar Creek A935</u>	Montgomery
2014-37CC	4	Web	1/21/2015	1:30 PM	Dayton / Board of Elections Renovation	Montgomery
2015-0010		Web	1/21/2015	12:00 PM	Cincinnati / Merchants Building Renovation	Hamilton
2014-3818		Web	1/22/2015	12:00 PM	<u>Cincinnati / Golden Gloves Boxing Administration</u> <u>Offices Remodeling</u>	Hamilton
2014-37E0	1	Web	1/22/2015	5:00 PM	Marysville / Nestle Product Technology Center / Green Coffee Warehouse	Union
2013-19CE	2	Web	1/28/2015	12:00 PM	Covington Exempted Village Schools / PK-8 School	Miami
2013-37C0-B	2	Web	1/28/2015	2:00 PM	Dayton Metro Library / Main Branch Renovation Bid Release 2	Montgomery
2014-3766	1	Web	1/29/2015	10:00 AM	ODOT / Carlisle and Mason Bridge Replacement Part 1 and 2, Project 153008	Warren
2014-3867		Web	1/29/2015	10:00 AM	<u>ODOT / IR 75 Bridge Repair, Project 150046</u>	Miami
2014-3635	2	Web	1/29/2015	10:00 am	ODOT / SR 128 Two Lane Resurfacing, Project 150013	Hamilton
2014-3871		Web	1/29/2015	10:00 AM	ODOT / SR 29 Bridge Repair, Project 150051	Shelby
2013-05C2		Web	2/3/2015	2:00 PM	Xenia / New City Hall Facility & Police Department Dispatch & Probation Renovations	Greene

2015-014F	Web	2/4/2015	12:00 PM	Kings Local Schools / Kings Mill Elementary School Entry Drive	Warren
2014-33DE-A	Web	2/4/2015	2:00 PM	Miamisburg / Well House Rehabilitation - REBID	Montgomery
2015-0062	Web	2/6/2015	SEE NOTES	<u>Urbana / Dollar Tree 8443</u>	Champaign
2015-01D2	Web	2/10/2015	10:00 AM	ODOT / CR 46 Bridge Repair, Project 153011	Montgomery
2015-00C7	Web	2/10/2015	10:00 AM	ODOT / IR 675 and SR 118 Bridge Repair, Project 150062	Clark
2015-0121	Web	2/10/2015	10:00 AM	ODOT / SR 48 Four Lane Resurfacing, Project 150073	Montgomery
2015-00E0	Web	2/10/2015	10:00 AM	ODOT / US 42 and SR 561 Four Lane Resurfacing, Project 150065	Hamilton
2015-006C	Web	2/11/2015	2:00 PM	Liberty Twp. / Lakota Local Schools / Cherokee Elementary School & Independence Eleme	Butler

Welcome to our new Online Members:

- . Copp Integrated Systems
- . Hart Environmental Resources
- . Dalton Protection
- . Tall View Palladium
- . Petersen Aluminum Corporation
- . Tony's Welding and Fabrication
- . Shoreline Construction and Excavation
- . Countryside Gardens



New Executive Director



Executive Director of the Western Ohio Chapter of the National Electrical Contractors Association (NECA), Dr. Danal Neal, retired September 20, 2014. Dan served NECA for over 14 years. During that time, he developed marketing and business strategies to increase market share.

As the new Executive Director, Mike Evans camp up through the ranks of the International Brotherhood of Electrical Workers (IBEW), graduating from the apprenticeship program as an Inside Journeyman Wireman. He worked for several years with Wagner Industrial and ESI Electrical contractors. In 2007k, he became the Membership Development Coordinator for Local 82.

On August 5, 2013, Mike joined the Eastern Region National Staff of NECA assisting Chapters with negotiations, conflict resolution/arbitration and training. Mike took the position of the Assistant Director for the Western Ohio Chapter NECA in March, 2014 and became the Executive Director on October 1. Congratulations!

Article Courtesy of Tucker Communications



DBX MEETING ROOMS AVAILABLE TO MEMBERS

DBX Members can use either the Education Rooms or the Board Room for meetings (coffee included). The only charges would be any additional food/drink requirements for your meeting as well as any AV equipment needs.

BOARD ROOM: Seats up to 12 people comfortably. Room includes a 70 inch monitor and computer/wifi access.

EDUCATION ROOM: Seats up to 20 Classroom style and 35 Theater style. Room includes a projector screen/whiteboard, podium, and power source. Also includes an adjoining food preparation room.

Audio Visual Equipment Available:

Laptop\$35.00 per use chargeLCD Projector\$50.00 per use chargeTelephone withSpeakers For Conference call – no charge

Contact Kate at the Association Office to make reservations khendrickson@assnsoffice.com.

9th Annual Construction Career Expo

On October 7, 2014, the Miami Valley Building Trades Apprenticeship Group and the Miami Valley Alliance of Construction Professionals (MVACP) hosted over 550 local high school students and instructors at the 9th Annual Construction Career Expo. The goal of the Expo is to inform students about career opportunities in the Construction Industry through the apprenticeship training centers affiliated with the building trades. This year, the Expo was held at the Operating Engineers Training Center in Miamisburg.

The Operating Engineers Training Center features a beautiful facility sitting on 150 acres. There is a 16,000 sq. ft. all weather training arena, complete with an exhaust system. The building is capable of handling various heavy equipment training exercises, rain or shine. The ground surrounding the facility enables field training such as loader, dozer, backhoe, scraper, excavator and graders. There is also a 60,000 sq. ft. crane yard that accommodates CCO certification testing along with clamshell and pick and carry operations. Forklift practical exams and CDL maneuverability functions are also available.

Randall Fox, Executive Director of the AGC West Central Ohio Division, presented a summary of apprenticeship training and informed the groups of the day's events. Eugene Frazier, Training Director for Sheet Metal Workers Local 24 apprenticeship program, addressed the students, offering this advice, "Take your education seriously because we looking for the best of the best for our apprenticeship programs." He also indicated that there are great opportunities in the building trades with good pay and benefits. Joe Travis, Training Director for Carpenters Local 136 spoke next. When asked "Which trade pays the most?" he responded "When selecting a trades program, you need to choose the one that suits you the best. It's not about which one pays more, because if you don't like what you do, no amount of money will make you satisfied." Joe continued, "There are 13-18,000 baby boomers retiring every day and we need skilled workers in the building trades, so the opportunities are there."

Several apprenticeship programs set up exhibitors' booths with hands on experiences. The students were able to lay brick, pour plaster molds, learn precision leveling, putt with conduit, participate in welding and torch cutting, build a tool box, and try their skills in virtual welding and try their hand at operating a backhoe and crane.

The Expo concluded with lunch service and a door prize raffle.





The Builders Exchange of Dayton and The Subcontractors Association of Western Ohio have joined together again to offer the "Twelfth Annual Team Building Night"

In addition to the great networking opportunities during the cocktail hour and Table Top Displays, Team Building Night will also include the presentation of:

BX Craftsmanship Awards, BX Project Manager Award BX Architectural and Engineering Awards SAWO Subcontractor of the Year SAWO General Contractor of the Year SAWO Architect/Engineer of the Year SAWO Public Official of the Year and many other industry recognitions!

TEAM BUILDING NIGHT SCHEDULE

4:00 P.M. – 6:00 P.M.	REFRESHMENTS WITH TEAM BUILDING NIGHT TABLETOP DISPLAYS & NETWORKING
6:00 P.M. – 6:45 P.M.	DINNER

6:45 P.M. – 7:30 P.M. ASSOCIATION AWARDS PRESENTATIONS

This is a great way for area industry associations to highlight their members. It is also and opportunity for the construction industry to showcase their latest successful projects. Team Building Night is a great way for you to honor the fantastic supervision and craftsmanship you've benefited from this year. We encourage all members to participate.

THANK YOU TEAM BUILDING NIGHT SPONSORS!

Dinner Sponsors:

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Budde Sheet Metal Works Electrical Industry Labor-Management Cooperative Committee Neace Lukens Insurance Agency Rieck Services

Nametag Sponsor:

Sheet Metal Workers Local #24

Event Sponsors:

AGC - West Central Ohio Frye Mechanical, Inc. Lima Area Mechanical Contractors Assoc. Mechanical Contractors Assoc. of Greater Dayton Mason Contractors Association of Dayton Masonry Institute of Dayton MK Moore & Sons, Inc. Osterfeld Champion Service Sheet Metal & Roofing Contractors Assoc., Miami Valley



DBX Project Management Award

Robert Emmerich - Messer Construction Co.

For The Connor Group Corporate Headquarters

DBX Architectural Award

Fanning Howey

For Piqua City Schools - Washington Intermediate

Craftsmanship Awards

John Heltsley - Bricklayer

Miami Valley Masonry US National Cemetery Project - VA Cemetery Vaults

Randall Lee Sherman - Roofer

Harold J. Becker Co., Inc. Dayton Public Schools - Wogaman PK-8

Jeff Hungerford - Plumber

Starco, Inc. City of Springfield - Wastewater Treatment Plant

Jack Rambo - Pipefitter/Welder

Frye Mechanical, Inc. The Air Force Life Cycle Management Center - WPAFB Building 802 Chiller Installation

Ronald F. Pavelka - Carpenter

Butt Construction Company, Inc. WPAFB Medical Center Renovations Finish Carpentry and Door Hardware

Eric Kahkola - Mechanical Insulation

M.K. Moore & Sons, Inc. DP&L Tait Station Process Pipe Pipe & Fitting Insulation with Aluminum Jacket

Matt Elkins - Sheet Metal CAD

Budde Sheet Metal Works, Inc. Heritage Center Project - Springfield, Ohio

Dale Kanak - Sheet Metal Fabrication

Budde Sheet Metal Works, Inc. Heritage Center Project - Springfield, Ohio

Jim Gilley - Sheet Metal Assembly

Budde Sheet Metal Works, Inc. Heritage Center Project - Springfield, Ohio

DBX President's Award

Presented By BX Dayton President, Andy Goetz To Robert T. Dunlevey of Dunlevey, Mahan & Furry

For volunteering your time to serve as General Counsel for numerous area construction trade associations, as well as serving as General Counsel for State, Regional and National construction industry associations.

DBX Safety Awards

Construction Industry Safety Award Mechanical Systems of Dayton, Inc.

Medium Company (100,001-500,000 man-hours)

General Industry Safety Award **Phillips Companies** Medium Company

(100,001-500,000 man-hours)

<u>Builders Exchange of Dayton and</u> <u>Subcontractors Association of Western Ohio</u> <u>UNITED WAY OF GREATER DAYTON AWARD</u>

This is to honor **Messer Construction Co.**

For Outstanding Service to the Community and the United Way of Greater Dayton

SAWO OUTSTANDING GENERAL CONTRACTOR John Moon Calvary Contracting, Inc.

SAWO OUTSTANDING EDGE / PEP CONTRACTOR

Anthony James Anthony James Painting & Contracting

SAWO OUTSTANDING PUBLIC OFFICIAL Michael Henne Ohio State Representative

SAWO OUTSTANDING CONSTRUCTION EXECUTIVE Mike Eckley Shook Construction

Excellence In Masonry Award

Eric Holliman - Miami Valley Masonry For his Humanitarian Service in Guatemala

Miami Valley Masonry For the US National Cemetery Project - VA Cemetery Vaults

> Contractor: PCC Masonry Architect: Fanning Howey

For the Piqua City Schools - Washington Intermediate

MVACP FOREMAN OF THE YEAR

Tim Mays

Ironworkers Local Union No. 290

John Heltsley Bricklayers Local Union No. 22

Randall Lee Sherman

Roofers Local Union No. 75

Mark Ricketts

Sheet Metal Workers Local Union No. 24

Andrew Funk

Cement Masons Local Union No. 132

Anthony Donofrio

Laborers' Local Union No. 1410

Dave Dalton

Plumbers & Pipefitters Local Union No. 162

MVACP Service Award

Danal Neal

In deep appreciation for years of dedication and valuable service especially in helping to establish the Miami Valley Alliance of Construction Professionals

Body Piercing, Tattoos And Transgender Apparel Employer vs. Employee





Speaker: Amy Mitchell with Dunlevey, Mahan & Furry Board Certified Specialist Labor and Employment Law

Wednesday, February 4, 2015 11:30 am - 1:00 pm lunch included Association Office Classroom 2077 Embury Park Rd. Dayton, Ohio 45414

Times are changing and the new "normal" may be very different from the "normal" of the past. In this era of body piercings, tattoos, and unusual apparel, employers are struggling to formulate and enforce effective dress code policies. The Americans with Disabilities Act, Title VII of the Civil Rights Act, as well as other laws, directly impact what an employer may say and do. If an employer is not adequately prepared to address these dress code issues when they arise, it can create a legal or public relations nightmare. Generally speaking, grooming policies still can be used if carefully crafted and non-discriminatorily enforced. Can you reject an applicant for body piercings or tattoos? Is it part of a religious practice? What if your customers object to your employees calling on them due to their physical appearance? Get your answers to these questions and much more.

BX DAYTON REGISTRATION FORM

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Congratulations to all of the 2014 Honorees

FROM

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Dennis F. Quebe, CEO

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Haller Elected SMRCA President



At their December Annual Meeting, the members of the Sheet Metal and Roofing Contractors Association of the Miami Valley Ohio elected Angie Haller of Budde Sheet Metal Works as the Association's President for a two year term.

Angle has served on the SMRCA Board as a Director and an Officer, as well as, serving on several Association Committees.

Angie is a part of the management team at Budde Sheet Metal Works, located in Dayton. Budde's has been a part of the Dayton area business community for over 65 years, and is known for their excellent work in specialty and industrial sheet metal fabrication and installation.

SMRCA is a trade association that has been in existence for over 50 years. SMRCA is an affiliate chapter of both the National Roofing Contractors Association (NRCA); and the Sheet Metal and Air Conditioning Contractors National Association (SMACNA). SMRCA provides services to its members in the areas of labor relations;

legislative representation; and education.

For more information, contact SMRCA at (937) 278-0308 bpope@assnsoffice.com.

SMRCA Holds Holiday Brunch

Each year the Sheet Metal and Roofing Contractors Association (SMRCA) holds a Holiday Brunch for its members and guests.

It is an informal social event and this year it was held at The Caroline restaurant in Troy on the square. If was very well attended and following the brunch, everyone enjoyed the downtown shops of Troy.

The ladies received gifts purchased from the Social and Service Sorority of Beta Sigma Phi. The funds raised by the purchase of these gifts go to charities throughout the community.



Executive Profile: DBX Member, Phillip Moore of Lewaro Construction

To say Phillip Moore is ambitious is an understatement.

When making the transition from a banking career to construction, for example, Moore went to law school. He never intended to practice law, but thought those skills would come in handy for running his own company.

"I'm on a constant quest to learn," said Moore, CEO of Dayton-based Lewaro Construction Inc.



Moore, in his late 30s, has Lewaro positioned to be one of the more successful construction management firms coming out of the Dayton region. He's been pushing hard for new work in North Carolina and is preparing to open Lewaro's own standalone headquarters on the edge of downtown Dayton in 2015.

Moore — grandson of local civic leader, the iconic John Moore Sr. — was raised in Harrison Township, attended Chaminade Julienne Catholic High School and earned a business degree from the University of Dayton.

I got to sit down with Moore this week to see what makes him tick.

It's safe to say you're a pretty ambitious guy? Some of the

goals I set, I don't even verbalize because people will think I'm crazy (he says, laughing). I keep them to myself, but I have lofty expectations of this organization and I think we're uniquely equipped to do some very special things.

What drives you to succeed? I never really think about it as success. I want to be able to create a legacy. Obviously my grandfather has created a legacy. Something that is consistent in our family, and the way I was raised and educated, is that I want to be able to make this place better than it was before I got here. And not Lewaro, but the city, our community. Lewaro gives me that opportunity. I'm the largest African-American construction company in Dayton, Ohio. That, to me, is an opportunity to show people in the city what can be accomplished in the city.

So that means a lot to you because you're from here? Quite frankly, when I was growing up, I didn't see any African Americans running businesses like this. I want Lewaro Construction to leave a legacy, not only to the community here but wherever we work, about what's possible when you put your mind to it, sacrifice, work hard, dig your feet in and stand for something.

What's it like to be in the shadow of your grandfather, John Moore Sr.? It's a blessing. When you're 10 or 11 years old and sitting at family dinner — and it's not just my grandfather, it's my entire family — the conversations we were having weren't happening at most homes. The exposure to the real pressing issues of this community were being discussed at my table. That gives you a different perspective ... on the challenges and what opportunities you have to make it better.

What do you do for fun I enjoy learning. I read a lot and go after more (professional) certifications. I enjoy family time. I'm also working on my golf game because it was horrendous, it was a professional liability. I'm functional now and trying to get to competitive. I like difficult things, I don't mind challenging myself.



Written By: Joe Cogliano Senior Reporter—Dayton Business Journal



Bar Loui 4492 Glengarry Dr. Beavercreek, OH 4pm-6pm



For the YOUNG and YOUNG AT HEART! We are the future o the construction industry. Our purpose is to stay in touch with our industry by developing a strong social foundation, and staying connected with our peers.

DBX FUTURE LEADERS BRING this ticket with you and the first one's on us.

Company with which we have a set of the set

February 20th at Bar Louie from 4-6pm





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Steven Runyon Max Duke Joe Hamilton Bob Cupp Larry Crabill Rodney Frye Gerald E. Miller Greg Hobbs Claude Hatfield Rick Leonard Garv Macintosh Warren Smith Jim Briggs

Process Construction, Inc. Quality Mechanical Svcs., Inc. Reliable Electrical Mechanical Svcs. Response Mechanical Services, Inc. Carl Crawford Response Piping Systems **Rieck Mechanical Services** RPC Mechanical - Dayton S&D Osterfeld Mechanical South Dayton Refrigeration Starco, Inc. Superior Mechanical Services Willis Refrigeration Co.

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DBX FREE FOOD FRIDAY FISH FRY

If you're a DBX member or have ever considered being a member, then the DBX wants you to come on in for a fisherrific lunch and social time! Join us for an opportunity to learn all about what the DBX has to offer to your company or just come in and eat some fish!

Where:	BX Dayton 2077 Embury Park Rd. Dayton, OH
When:	Friday, March 13th from 11am - 1pm
What:	Free fish and chips (and dessert)
RSVP:	So we can have enough fish John Grandetti or Megan Miller at 937-278-5723 or jgrandetti@bxohio.com or mmiller@assnsoffice.com





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Did You Know?

- Between 1914 and 2014, United Way of the Greater Dayton Area has invested more than **\$665 Million** in the Community
- United Way is the largest private funder of health and human services in Montgomery, Greene and Preble Counties
- United Way focuses on the underlying causes of problems in the areas of Education, Income and Health to help alleviate and prevent them from happening
- United Way funds HelpLink 2-1-1 a free 365 day a year referral service connecting people to services and programs in our community and Volunteer Connection - the largest database of volunteer opportunities available in Montgomery, Greene and Preble Counties.
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HEALTH CARE BENEFITS ALERT

• Employers Cannot Pay for Individual Health Policies - -

Many small employers were unable or reluctant to sponsor group health plans. So, instead, they reimbursed or paid for all or part of the premiums for the employees' individual health policies. Often times the carriers even sent the bills to the employers. The employer would then pay all or a portion of the premiums and then withhold the employee's share of the premiums on a pre-tax basis. The government is really cracking down on this practice. In the latest of a series of rulings, the government has said that employers can no longer pay any portion of the premiums on individual health plans or policies on either a pre-tax or post-tax basis. Here is the link to the government's guidance plus a couple of articles that explain the rules.

http://www.dol.gov/ebsa/faqs/faq-aca22.html

http://hrlaws.services.xerox.com/wp-content/uploads/ sites/2/2014/11/hrc_fyi_2014-11-19.pdf

http://www.kushnerco.com/resources/blog/no-pre-tax-or-post-tax -reimbursement-of-individual-health-insurance-premiums/

The government is saying that employers cannot even pay the premiums on a post-tax basis. So, for example, the employer cannot terminate its group health plan and then give additional taxable compensation to the employees so that they can buy individual health policies. The employer could, however, provide the same additional compensation to all the employees. In short, there can be no link between the additional compensation and the employee getting individual health coverage. So the employer could not give the additional wages to only those that buy health coverage or vary the amount of the additional compensation based on the amount the employee is paying for his or her health coverage. The penalty for violating this rule is \$100 per day or \$36,500 per year for each violation (i.e. each employee).

• Employers Need to Prepare for Health Care Reform Reporting Requirements

Almost all large employers (i.e. those with 50 or more full time and full time equivalent employees) are aware of the employer mandate or play or pay rules that require them to offer quality/ affordable health coverage to the full time employees (i.e. those that work 30 hours or more per week) or pay a penalty. Also, most employers know that the rules apply next year for employers with at least 100 full time and full time equivalent employees and that employers with between 50 and 99 full time and full time equivalent employees do not have to comply until 2016. However, employers with 50 or more full time and full time equivalents and all employers regardless of size that sponsor self-funded health plans have to comply with complex reporting requirements starting January 1, 2015, regardless of the employer's group health plan year.

The reporting rules will help the government enforce the individual mandate that requires most Americans have health coverage or pay a penalty as well as the employer play or pay rules. The IRS has issued Form 1094 and Form 1095 that employers will use to submit the data to the government. The forms are extremely complicated and the employer's size and whether or not the health plan is self-funded or fully insured dictate which forms and what part of the forms the employer must complete. The following contains a chart that shows which forms the employer has to complete.

http://mcgladrey.com/content/mcgladrey/en_US/what-we-do/ services/tax/tax-alerts/new-information-reporting-requirementsunder-the-affordable-care.html

The forms are similar to the IRS Form W-2 and Form W-3. That is, Form 1094 is a transmittal form that gets filed with the IRS along with Form 1095 with another copy of Form 1095 going to the employee. Gathering the information for the forms is going to be a daunting task and employers need to prepare now!!!!!!! We urge employers to contact their payroll vendor or review their payroll systems to ensure the information is being gathered. It will be almost impossible to gather the data after the fact. In other words, the information needs to be collected during the year and tying the process into the payroll system makes the most sense.

• Should You Consider Self-Funding - -

Health care reform imposes a number of requirements and restrictions on group health plans as well as various taxes and assessments. Additionally, small employer group health plans will be subject to community rating which many people believe will substantially increase the premiums for most small employers. Therefore, more employers are looking at selffunding as a way to reduce the increases and avoiding some of the rules that only apply to fully insured health plans. This article talks about things to consider when thinking about self-funding the group health plan.

http://www.brookings.edu/research/opinions/2014/12/09-selffund-healthcare-pozen?rssid=health

Traditionally, self-funding only made sense for larger employers. However, with health care reform, the carriers are developing products that make self-funding feasible for smaller employers. Therefore, you may want to consider self-funding your group health plan when reviewing your options.

• Can You Discriminate With Respect to Health Insurance - -

Some people are under the impression you have to treat all the employees the same when it comes to the group health plan. However, that may not be the case. There have been discrimination rules applicable to self-funded health plans under the Internal Revenue Code for some time. Basically, those rules preclude the employer from disproportionately benefitting the higher paid employees with respect to eligibility and benefits. The rules impose an affirmative obligation on the part of the employer sponsoring a self-funded health plan to test the plan each year to ensure the selffunded health plan does not discriminate. Although the rules have been around for some time it has not been a high enforcement area for the IRS. Health care reform imposed discrimination rules on fully insured health plans. However, those rules applicable to fully insured health plans have been postponed until the IRS issues the regulations.

http://www.employmentmattersblog.com/2014/12/the-affordablecare-act-countdown-to-compliance-for-employers-week-3-grouphealth-plan-cafeteria-plan-and-health-fsa-nondiscrimination-theoryand-practice/

So where we are today is (1) self-funded health plans are (and have been) subject to discrimination rules under the Internal Revenue Code but they have not been given a lot of attention from the government and (2) fully insured health plans currently are not subject to discrimination rules but that will change when the IRS issues the regulations and no one knows when that will be. So, at least for the time being, you can charge employees different amounts for the coverage under a fully insured health plan.

• Can the Government Speak with One Voice - -

More and more employers are adopting wellness programs as a way to control health cost and to encourage employees to adopt a healthier life style. Health care reform adopted new rules governing wellness programs. That is, the wellness program has to comply with some pretty detailed rules laid out under health care reform. However, there is a dispute between Federal statutes. What has happened is employers have adopted wellness programs that comply with health care reform <u>BUT</u> the EEOC has filed lawsuits against a couple of employers saying the programs violate the Americans with Disabilities Act ("ADA") and Genetic Information Nondiscrimination Act (GINA).

http://www.insurancejournal.com/news/ national/2014/10/30/345438.htm

The rules are complicated to begin with and it is extremely frustrating to develop a program that complies with one set of laws only to be challenged by the government under another set of laws. Hopefully the government will get its act together and rule that if the wellness program complies with health care reform that is the end of the story.

• 2015 Checklist --

The following is a checklist applicable to welfare benefit plans for 2015.

https://hrlaws.services.xerox.com/wp-content/uploads/ sites/2/2014/12/hrc_fyi_In-depth-2014-12-02.pdf

We, at Dunlevey, Mahan & Furry, wish everyone a happy and prosperous New Year. We look forward to working with you in 2015.



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