

- 2018 Mark Your Calendar
- ACCWPA Mtg. Notice
- Tax Cuts and Job Act

2018 General Meeting Dates

Mark your Calendar!

May 10, 2018
Team Bowling Fun
Mt. Lebanon Lanes
1601 Washington Road

June 2018
Board Meeting Only

July 2018
Board Meeting Only

August 23, 2018
ACCWPA Golf Outing
QuickSilver

2018 **Meeting Topics!**

September 13th - TBA
October 10th - Trap Shoot
November 8th - Hire Right
December - No Meetings

ACCWPA

Air Conditioning Contractors Western Pennsylvania

If you wish to continue getting our ACCWPA Newsletter, please email your email address to:
accwpa@zoominternet.net

May 10th - Meeting

Join ACCWPA for an evening of fun,



food and bowling!



When: Thursday, May 10th

Time: 5:45 – 8:00 pm

Where: Mt Lebanon Bowling Lanes
1601 Washington Road, Pittsburgh, PA 16046
412-854-0600

\$40.00 per person; includes
2 drink coupons, 2 hrs. of unlimited bowling,
shoe rental, food
(chips & salsa, chicken tenders, pizza, dessert & unlimited soft drinks)

Trophies for Top and Low Scoring Teams

Top Male & Female Bowler!

Put together your Teams - Company Employees,

Family or Friends!

**If you don't have a team,
we will put you on one!**

3:00 pm – Board Meeting ♦ Beadling Club

Registration Flyer on page 3

**WE HAVE MOVED SEE PAGE 8.
PLEASE UPDATE YOUR INFORMATION!**

Opportunities after the new “Tax Cuts and Job Act: ... by Federated Insurance

The “Tax Cuts and Jobs Act,” which was passed by Congress in December 2017, made significant changes to individual, business and estate taxes, and became effective as of January 1, 2018. While the business-related provisions are considered permanent, the individual and estate tax provisions only remain in effect until December 31, 2025, when they are subject to a “sunset” and will revert back to 2017 law.

Here are a few of the major changes that could impact you and your business in the coming year:

Individual Taxes

There are still seven tax brackets, but the rates have changed to 10%, 12%, 22%, 24%, 32%, 35%, and 37%.

The standard deduction increased to \$12,000 for Single taxpayers, \$18,000 for Head of Household and \$24,000 for Married Filing Jointly.

Personal exemptions are eliminated.

Itemized deductions for state and local taxes and mortgage interest are limited; the deduction for miscellaneous itemized deductions (subject to the 2% of AGI) is eliminated.

Taxpayers who receive pass-through business income from sole proprietorships, partnerships, S corps and LLCs electing to be taxed as a partnership or S corp may receive a 20% deduction, which essentially reduces the top marginal rate to 29.6%. Owners of certain types of pass-through service businesses are subject to income limitations and may not be eligible for the deduction.

Estate Taxes

The estate and gift tax exclusion amount is increased from \$5 million to \$10 million per person. Indexed for inflation, this amount is \$11.2 million per person in 2018 (\$22.4 million per married couple).

The annual gift tax exclusion increased from \$14,000 to \$15,000.

Business Taxes

The corporate tax rate is reduced to a flat 21%.

The corporate Alternative Minimum tax (AMT) is repealed.

The amount that can be expensed in the current year under Code §179 (rather than depreciated over time) increased to \$1 million.

Deductions for business-related entertainment expenses and employee transportation fringe benefits are eliminated.

These changes bring a wide range of both questions and opportunities for business owners. “Is my business better off being a pass-through entity (like an S corp or LLC) or a C corp?” “Do the potential tax savings to my business this year support an increase in wages for my employees?” “Are there increased opportunities for implementing employee retention strategies (like a Private Bonus or Split Dollar plan)?” Talk to your attorney and/or CPA for information about how the Tax Act might impact you and your business based on your individual situation.

This article is intended to provide general information and recommendations regarding risk prevention only and should not be considered legal advice. Following these guidelines does not guarantee reduced losses or elimination of any risks. This information may be subject to regulations and restrictions in your state. Qualified counsel should be sought regarding questions specific to your circumstances and applicable state or federal laws. © 2017 Federated Mutual Insurance Company. All rights reserved.

ACCWPA Corner



*Integrity is the
essence of
everything
successful.*



SmartWords

You Must Remember

Success is a vehicle
Which moves on a
wheel named
“HARD WORK”
but

The journey is impossible
without the fuel named
“SELF CONFIDENCE”

Inspiration

*Be*LIEVE

IN
*You*RSELF

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1601 Washington Road, Pittsburgh, PA 16046
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(chips & salsa, chicken tenders, pizza, dessert & unlimited soft drinks)

**Trophies for Top and Low Scoring Teams
Top Male & Female Bowler!**

**Put together your Teams - Company Employees,
Family or Friends!**

If you don't have a team, we will put you on one!



Register your team or yourself

4 adult bowlers per team • \$40.00 pp

RSVP by May 7th to: accwpa@zoominternet.net or
724-687-7860 fax



Company _____

Names _____

Email address _____ Cell # _____

Deepest Sympathy

Dave Boehmer ...

Dave Boehmer, age 88, passed away on Sunday, March 18, 2018 at Friendship Village of the South Hills in Upper St. Clair Township, Pittsburgh, Pennsylvania. He was born, David Arthur Boehmer on February 3, 1930 in Pittsburgh, one of three sons of William Frederick and Clara Elizabeth (Vallowe) Boehmer. He grew up in the Knoxville section of Pittsburgh and later during his married life, lived in the Baldwin Borough area of Pittsburgh.

Dave, now retired, was the owner of Boehmer Heating and Cooling Co. with his two brothers, William and Herb; a company started by their father in 1933 and currently owned by his two sons, Dave and Steve Boehmer. In business, he devoted much of his time and energy to the industry's trade associations including the ACCA (Air Conditioning Contractors of America). He graduated from Carnegie Tech (now Carnegie Mellon University) in Pittsburgh in 1951 with a bachelor's degree in fine arts. An avid musician, he was a professional Trumpet player, playing in the Austin, Texas Symphony and for many Pittsburgh area dance bands. As a Korean War veteran of the U.S. Air Force, he was a Staff Sergeant and a member of the Air Force Band. He was an avid power pilot and soaring enthusiast and a longtime member of the Pittsburgh Soaring Club, where he held many soaring records. He enjoyed the outdoors through pursuits of hiking, backpacking, and fishing.

In addition to his parents, he was preceded in death by his brother, Herb and sister-in-law Ruth Boehmer. Dave is survived by his wife of 65 years, Erleen (Dye) Boehmer; three children, son, David E. (Barb) Boehmer of South Fayette Township, Pennsylvania, daughter, Susan (Dave) Lewis of Baldwin Borough and son, Steve (Jeanne) Boehmer of Upper St. Clair; six grandchildren, Heather (Bill) Boehmer, Stephanie (Chris) Hinnerschietz, Katie Boehmer, Brooke and Lauren Boehmer and Matthew Lewis and his brother, William (Marion) Boehmer of Venice, Florida.

There will be no visitation and his burial will be private.

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changes within the industry
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- Code enforcement updates
- Local lobbying
- Indoor Air Expo
- Voice for the local contractors
- Golf Outing
- Education opportunities for your technicians
office staff
- Advocacy agenda promote contractor interest
- Labor and HR legal advice before utilities
- Helping members to stay ahead of the curve
- 8 Monthly informative meetings



Upcoming Meetings!

May 10, 2018
Team Bowling Fun
Mt. Lebanon Lanes
1601 Washington Road

June 14, 2018
Board Meeting Only

July 2018
No Meetings

2018 Meeting Topics!

August 23rd – Golf Outing
September 13th - TBA
October 10th – Trap Shoot
November 8th – Hire Right!
December – No Meetings



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in Silence,
Let
Success
make the
Noise!**



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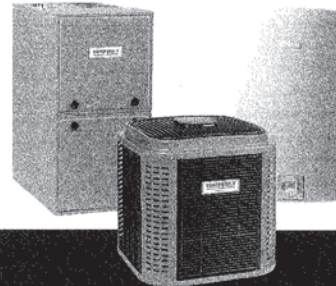


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Air Conditioning Contractors Western Pennsylvania

Be FIRE smart!

Fires that hit businesses come in all sizes. They can occur anytime, anywhere, and from a variety of causes. They don't discriminate. Spontaneous combustion, heating and electrical systems, smoking, poor housekeeping, the storage of flammables, and mechanical equipment failure continue to be the most frequent fire causes across all industries, and are often the result of missed opportunities to recognize and remove the hazard. But sometimes, hazards can be easy to miss:

- A company employee was doing some cleaning with a mop and cleaning chemicals. Those two things in combination spontaneously combusted.

The point is, business owners need to be ready for almost anything. There's no doubt that fires are devastating and have implications far beyond property damage.

Fires create chaos

Businesses are vital to a community's well-being and survival. A fire at a business leaves the community wondering if the company will survive.

Fires create uncertainty

Employees are a business's most valuable asset, and a fire can leave them with a lot of questions: Do I still have a job or do I need to move on? Will I get a paycheck—even for the short-term? What can I do to help? If the company shuts down, then what?

Fires create stress

Customers rely on businesses to be operational to fulfill their needs. When customers see a business destroyed, they can't help but wonder how it will affect them. How will their needs be met? Today's just-in-time business transactions may require customers to go elsewhere to get the products and services previously provided them by the damaged supplier. Will that be short- or long-term?

Fire prevention is an important enough topic to take the proper time and effort to put into action. It's not just a "one and done" risk management activity; it should be done at least daily. Investigations reveal that most fires can be prevented if businesses consciously pay attention to a few, very specific hazards. Federated provides an industry- and business-specific, customizable fire risk evaluation checklist to use during facility inspections.

The sample checklists are intended to help employees, supervisors, or managers recognize potential fire hazards so they can fix the problem. However, checklists can do only so much. Employee training and proper fire prevention safeguards, procedures, and equipment may help prevent a fire from taking over control of your company.

For more information on the checklist and employee training, visit <https://www.federatedinsurance.com/ws/fi/InsuranceResources/FIRE-PREVENTION>

Misc. Info

ACCWPA Newsletter and all notices:

If you wish to continue getting your ACCWPA Newsletter in 2018 Please email the ACCWPA Office with your correct email address. accwpa@zoominternet.net

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**SELF-
PORTRAIT**
Of the Person
who does it.
Autograph your
work
with
Excellence!

AUTHOR UNKNOWN



ACCWPA
Air Conditioning Contractors Western Pennsylvania



Air Conditioning Contractors Western Pennsylvania

126 Resolution Drive

Mars, PA 16046-3719

Indoor Environmental & Energy Professionals

Join ACCWPA for an evening of fun, food and bowling!



Mt Lebanon Bowling Lanes

1601 Washington Road, Pittsburgh, PA 16046

412-854-0600

See Flyer on page 3

ACCWPA Upcoming Events

May 10, 2018
Team Bowling Fun
Mt. Lebanon Lanes
1601 Washington Road

June 2018
Board Meeting Only

July 2018
Board Meeting Only

August 23, 2018
ACCWPA Golf Outing
QuickSilver



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Executive Director:	
Pat Forker	Office/Fax 724-687-7860
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