

- 2022 Meeting Dates
- Question of the Month
- Year Tax Planning

## 2022 Board Meeting Dates

**Until Further Notice there will only be Board ZOOM Mtgs.**

**January 13<sup>th</sup>**  
Board Mtg. Only  
NO General Mtg.

**February 10<sup>th</sup>**  
Board Mtg. Only  
NO General Mtg.

**March 10<sup>th</sup>**  
Board Mtg. Only  
NO General Mtg.

**April 14<sup>th</sup>**  
Board Mtg. Only  
NO General Mtg.



*The mission of the Air Conditioning Contractors of Western PA is to assist its members in managing their companies more efficiently, therefore becoming more profitable, together with increasing their exposure and credibility within the community.*

## YEAR TAX PLANNING . . . Federated Insurance

Now that we've lived under the Tax Cuts and Jobs Act (TCJA) for several years, let's look at what we've learned about how to take full advantage of its provisions. Here are some moves to consider:

**Itemized Deductions** - Because of the increased standard deduction (\$12,550 single and \$25,100 married filing jointly), and the \$10,000 deduction limitation on combined local and state income taxes, many individuals are no longer able to itemize deductions. Consider bunching your deductions. This would involve making two years of charitable contributions in one calendar year, or delaying elective medical expenses into one year to put you over the threshold in one year, and taking the standard deduction in the next.

If you are over the age of 72, you may elect to have some or all of your required minimum distributions from qualified retirement plans be paid directly to a charity. This reduces your taxable income dollar for dollar. You can also consider a Donor Advised Fund (DAF). This allows you to take a large charitable deduction and spread the distribution of the gifts to charities over a number of years. You should consult your tax advisor for more information about this type of plan.

**Accelerate Above-the-Line Deductions** - You can maximize your contributions to an IRA or Health Savings Account (HSA), health insurance premiums for self-employed individuals, and qualified student loan interest. These are not itemized deductions. They are subtracted from income in determining your adjusted gross income.

**Loss Harvesting Against Capital Gains** - If, before the end of the year, you sell investments that have underperformed, you can use the losses to offset capital gains, up to \$3000. Unused losses can be carried forward to offset gains in future years.

**Sell capital assets** - Long-term capital gains are taxed at 0, 15, or 20 percent, depending on your taxable income and filing status. Since these rates are historically low and could go up, now might be the time to sell some capital assets, especially if you would be in the 0 percent bracket.

Continued Page . . . 2

*Happy New Year*

**Roth IRAs and Roth Conversions** - If you anticipate that income tax rates will increase, now might be the time to consider contributing to a Roth IRA, or converting an existing IRA to a Roth IRA. Contributions to a Roth IRA will be with after-tax money. Or if you convert to a Roth, you will pay tax on the converted amount, but all future growth and distributions from the Roth IRA will be tax-free, assuming you meet the Roth requirements.

**Deferring Income and Accelerating Expenses** - This has been a traditional method of reducing taxes for the current year. However, we are at very low tax rate presently. If you think tax rates are going to increase, you may want to reverse this. If you push income into later years, it may end up being taxed at a higher rate than if you took the income now.

With all the other things on your plate as a business owner, individual tax planning can be overlooked. There is still time to do some year-end planning that can have a significant impact on the taxes you pay this year and in the future. When considering any of the strategies above, you should consult with your tax specialist. They know your situation best and may have a better read on what the future of taxation holds.

Founded in 1904, Federated Insurance is a national insurance and risk management organization that serves the property, casualty, and life insurance needs of clients in select industries. The organization has more than 500 recommendations from state, regional, and national associations and buying groups and is rated A+ (Superior) by industry analyst A.M. Best®.

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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!**

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NO General Mtg.



**Work Hard in  
Silence,  
Let Success  
make the  
Noise!**



### **2022**





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#### Additional reasons for membership are:

- Company membership applies to all employees of your firm.
- **NEW!! Contractors Free Associate Membership in Service RoundTable!!**
- Networking!!!
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**2021**

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**Next General Meeting - \$240.00**

### Question

We are trying to determine whether our organization falls under the OSHA COVID-19 Vaccination and Testing Emergency Temporary Standard. I know it applies to companies with 100 or more employees, and if it applies, we must have employees either vaccinate for COVID-19 or require weekly COVID-19 testing. How does OSHA define having 100 employees? How does it apply if you have multiple locations? Additionally, we have a number of part-time and seasonal employees. How does the employee calculation impact these types of employees?

### Answer

Many employers are trying to quickly determine if they are subject to the recent **COVID-19 Vaccination and Testing Emergency Temporary Standard (ETS)**. The rules for calculating the 100 employee threshold are rather broad and inclusive, and generally include all employees employed by a single entity, even if some employees work in other, multiple, or off-site locations. Remote employees are included in the headcount for ETS purposes (though employees who exclusively work from home are not subject to the ETS's requirements). Additionally, part-time, seasonal, temporary, and minor employees are also included in the employee calculation.

For reference, OSHA has issued **FAQ guidance** on the ETS which includes the following information as pertinent to your inquiry:

**"2.A.2. Is the count based on 100 employees for the entire business or 100 employees per individual location?"**

The count should be done at the employer level (firm- or corporate-wide), not the individual location level. Therefore, for a single corporate entity with multiple locations, all employees at all locations are counted. For example, if a single corporation has 50 small locations (e.g., kiosks, concession stands) with at least 100 total employees in its combined locations, that employer would be covered even if some of the locations have no more than one or two employees assigned to work there.

**2.A.4. Are part-time employees included in the 100-employee threshold?"**

Yes. Part-time employees do count towards the total number of employees. For example, a company with 75 part-time employees and 25 full-time employees would be considered to have 100 employees and would be within the scope of this standard. Independent contractors do not count towards the total number of employees.

**2.A.8. How will temporary and seasonal workers be addressed in the employee count?"**

Temporary and seasonal workers employed directly by the employer (i.e., not obtained from a temporary staffing agency) are counted in determining if the employer meets the 100-employee threshold, provided they are employed at any point while the ETS is in effect. For more information, see FAQ 2.A.7. "How are employees from staffing agencies counted?" and FAQ 2.C. "How do employers determine if they meet the 100-employee threshold for coverage under the standard if they have fluctuating employee numbers?"

For related entities and whether such entities need to combine its employees for ETS applicability purposes, the ETS under section VI., B., II. states that "two or more related entities may be regarded as a single employer for OSH Act purposes if they handle safety matters as one company, in which case the employees of all entities making up the integrated single employer must be counted."

Continued page: 6

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Note that even if an employer may not have 100 employees as of the effective date of the ETS (November 5, 2021), if and when an employer hits the 100 employee threshold, the ETS would apply from there on out throughout the effective duration of the standard. This is true even if the employer subsequently falls below 100 employees. Indeed, question 2.C. of the FAQ guidance provides the following as reference:

**"2.C. How do employers determine if they meet the 100-employee threshold for coverage under the standard if they have fluctuating employee numbers?"**

The determination of whether an employer falls within the scope of this ETS based on number of employees should initially be made as of the effective date of the standard (November 5, 2021). If the employer has 100 or more employees on the effective date, this ETS applies for the duration of the standard. If the employer has fewer than 100 employees on the effective date of the standard, the standard would not apply to that employer as of the effective date. However, if that same employer subsequently hires more workers and hits the 100-employee threshold for coverage, the employer would then be expected to come into compliance with the standard's requirements. Once an employer has come within the scope of the ETS, the standard continues to apply for the remainder of the time the standard is in effect, regardless of fluctuations in the size of the employer's workforce. For example, if an employer has 103 employees on the effective date of the standard, but then loses four within the next month, that employer would continue to be covered by the ETS."

For additional information, please visit [OSHA's website on the ETS](#) which includes links to a webinar, additional fact sheets, and policy templates and other information. Employers are encouraged to consult with legal counsel for specific legal advice on whether they may be subject to the ETS.

Founded in 1904, Federated Insurance is a national insurance and risk management organization that serves the property, casualty, and life insurance needs of clients in select industries. The organization has more than 500 recommendations from state, regional, and national associations and buying groups and is rated A+ (Superior) by industry analyst A.M. Best®.

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### Membership Advantages:

Networking with other contractors. This source of information is invaluable in handling problems within your own company. ACCWPA members help fellow members to be successful!



ACCWPA distributes ACCWPA Newsletters monthly to members and selected non-members, so that all those in the HVAC/R industry can keep informed of issues regarding our trade, and Chapter activities. We hope the non-members will see this newsletter as an example of the quality services that ACCWPA provide.

Contributions or suggestions can be emailed to [pforke@accwpa.org](mailto:pforke@accwpa.org)

ACCWPA is proud to be a  
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#### ACCWPA Upcoming Events

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 NO General Mtg.

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