

## CRCATO **WINTER 2023** www.CRCA.org



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## Surviving The Odds—Multi-Generation Family Businesses

er the U.S. Bureau of Labor Statistics, nearly one in five U.S. businesses fail within the first year. Various reasons include financial constraints, workforce issues, owner burnout, industry fallout to name a few. So, how have over 40% of CRCA contractor member companies and many distributors or suppliers managed to be in business for two, three, four and more generations? What needs to be in place to be a successful legacy firm?

#### The Three-Generation Myth

There's an old adage that says the "first generation makes it, the second generation spends it, and the third generation blows it", or the *Three-Generation Rule*. This myth is so pervasive that it can become a self-fulfilling prophecy for family businesses who believe the odds of long-term success are stacked against them.

However, according to the Harvard Business Review, this perception cannot be farther from the truth. Data suggests that family businesses last far longer than other public companies. In a 1980s study of Illinois manufacturing companies, the businesses were grouped in 30-year blocks, simulating a generation. The findings showed that one-third of all multigenerational companies studied lasted at least 60 years or at least two generations. Businessweek.com also noted that the public tends to trust these family businesses more than single entities.

The HBR article did not provide any insight, however, to why these companies are successful spanning two, three and more generations. How can a business create a strong shared purpose that can overcome stumbling blocks in times of hardships such as political turmoil, war, economic and even pandemics? Below are some common denominators to creating legacy in roofing contracting, supplier, and distributor businesses.

Look Backwards and Forwards—Legacy businesses need to look back to early generations to understand what hardships were overcome to launch and build the business. How did they succeed in times of difficulty . . . who ran the business in times of war? Illness or death? Economic or business downturn? Jim Peterson, Jr., (Peterson Roofing, Inc.) stated, "There are many factors

that contribute to the success of a multi-generational business. One aspect is understanding what made the first generation successful and how to continue on with the same level of quality and service." He also noted "Having mutual respect is also very important as you work together to bring the company into the future". Jim Prusak (Prusak Roofing Inc.) added "The current organization should understand and learn from this history but don't need to live it every day moving forward."

**Governance**—These important rules and business structure are essential and need to be documented. While policies can be somewhat flexible and can evolve over time, unwritten rules can create frustration and uncertainty among the family. Don't forget to implement! Creating a mission does nothing unless it is implemented and has a positive impact.

Invest—To remain vital, legacy businesses spend the time and funds to gather regularly in business retreats or casual gatherings to continually assess if the mission of the company is being met. These well spent expenses can include consultant assistance, educational programs or simply food and beverage. If using a consultant, be sure they understand your family's business values and goals. Can they relate to all members of the family, regardless of age, gender, marital status and family relationship?

**Communicate**—Create structure to discuss concerns or celebrate success in the business. Don't let issues fester to the point that they grow unsurmountable. Give those around the table a voice which creates unilateral ownership among stakeholders and an environment for easy sharing of new ideas, practices and more. Bryan Adams (DSP Insurance) stated "Communication is one of the keys factors to ensuring the long-term success of the business. Having clear, honest and open communication helps the entire company understand the mission and vision of the organization, and work towards a mutual goal. Listening to and embracing feedback is another critical element of this open communication."

**Develop Leadership From Within**—Mentors not only shape the leadership of tomorrow, but they also receive back ten-fold from the process. Through this, mentors can

understand better the pulse of the next generation and how they approach business, using this knowledge to create strategies for future development. Prusak noted that his dad initially did not want him to join the business. He instead went to college and got a degree. Prusak watched his dad work extremely hard, day in and day out. He stated "I wanted to join my dad and work in the family business. My motto is family first and knew I could be an asset to our company, so I jumped aboard."

Tony Roque (M.W. Powell) is the 7<sup>th</sup> generation in the family business . . . quite a legacy. He stated "Leadership and time developed together. When I first started with Powell as a new apprentice, I never truly appreciated the company's history as it was just a job. This came later as my roles changed, with the family dynamics evolving and the death of my father."

Adapting to Change—Some multigeneration family businesses struggle to stay current. This can be from the inability of top leadership to accept change in areas of technology, product development or even the difficult discussion of incurring debt needed for business expansion. A healthy business is one that listens to suggestions across the board for business growth or other change, evaluates and then makes informed decisions with this information.

In regard to staying current, Adams commented "Adapting to change is vital. While certain strategies and methods for conducting business may have worked in the past, learning new ways to work help keep the business relevant." Peterson also agreed with "Being part of the 2<sup>nd</sup> generation, it is important to bring new and fresh ideas to the table. You don't want to rely on past successes, but instead maintain or improve upon those successes while implementing fresh ideas which will help the company maintain its success in the future. "

**Issue Resolution**—Sitting down and discussing potential solutions to issues is powerful in its action. This experience builds trust among the generations even if the best solution is not to everyone's liking. It gives a voice to all around the table. Caution however. . . . if a family member does not participate collectively, the results of the process are likely to be ineffective or ignored.

**Pruning the Family Tree**—The need for family members wanting to redeem their shares and exit the business can be healthy. Businesses cannot always operate smoothly if the member does not want to participate. Have a buy-sell agreement established to reduce friction and conflict.

Formulate A Succession Plan—The need for formal succession planning is so important but many neglect it. Develop a timeframe and contingency plan in the event of illness or death before the successor is ready. This should be documented, communicated and may include the help of non-family managers who bridge the gap until successors are ready to step into the proper role. Prusak discussed his family's succession plan with the comment "My parents understood the future of the company well. They split the shares between my brother and myself, knowing they could trust us to carry on their legacy as we love what we do."

Advice to the Next Generation—In family businesses, this is sometimes the most difficult discussion to have. What if the next generation doesn't have the same ambitions or legacy to continue the family business? Prusak wanted to stress the importance of providing roofing to homeowners, business owners and more. He stated that "Roofing changes people's lives . . . it protects them and shelters them. It is a great business and is somewhat recession proof as the need will never go away." He stressed that while the next generation may not quite understand this right now, the importance of roofing as a trade is huge.

Roque also recognized it is sometimes difficult to instill legacy in Generation X, Z, and millennials. This group tends to want more of an immediate response vs. Baby Boomers who are apt to stay the course and work through issues. He stated that legacy companies should encourage the next generation to buy into "Wanting to be part of the tradition," which sometimes takes time but more importantly, builds stability.

#### **Conclusion**

Multi-generational businesses have a lot of pros and cons and are not easy to cultivate and grow. Mitch Rabin, (A-1 Roofing Co.) shared his perspective. He stated, "With family members in the business, you generally get a group of high interest employees wanting to maximize the company. By that I mean, maintain or grow the company as appropriate with a long-term vision in mind. However, this view can vary greatly among members of the same family. Though a grandfather or father started the business, the siblings who come in later may have their own families. This creates a dynamic of what each member feels important. Does everyone want to put in the long hours typically needed to run a business or does their personal family life become more important? How do you balance it all without complications?"

He also discussed the generations defined as Millennials and Gen X or Z with these typically staying at a "role"

for less than five years. How does this translate into a multigenerational business? Does a legacy owner count on them to stay for the long run or know that there is a good chance the term will be short? Rabin voiced his concern of "Does this spell the doom for the future of the multi-generational businesses?"

Whether your company is in its infancy or has been successful in weathering the storm for many generations, know that research has documented that family businesses tend to thrive when times get tough. We have seen evidence of this during the recent pandemic, when legacy businesses "circled the wagons" and worked together closer than in normal times. Where do you take inspiration? Look around at the many successful multigenerational CRCA member firms. Congratulate them on their legacy and learn from their ability to incorporate the next generation into their business models and be successful!

#### **Resources:**

- https://hbr.org/2021/07/do-most-familybusinesses-really-fail-by-the-third-generation#
- https://blog.massmutual.com/post/ multigenerational-family-businesses
- Businessweek.com, 2010

Editor's Note: CRCA thanks the following legacy members for sharing their comments and perspectives.



**Bryan Adams** is Vice President (Property, Casualty, Surety) for DSP Insurance in Schaumburg, IL and his father John, is a partner in the same firm.



**Jim Peterson, Jr.** is Vice President of Peterson Roofing, Inc. in Mt. Prospect, IL and has worked along side his father, Jim Peterson,

Sr. and brothers Joe and John since 2004. The firm was established in 1978 and is a commercial and residential roofing contractor.



Jim Prusak is the third generation of Prusak Roofing, Inc., a commercial and residential roofing contractor located in

Bridgeview IL. Jim serves as President after following in his father Gene's footsteps. He is joined in the family business with brother Mike and sister Kathy.



**Mitch Rabin** is President of A-1 Roofing Co., a four-generation legacy roofing contractor company in Elk Grove, IL. With son Brad, he follows the footsteps

of his father Robert and grandfather Joseph Rabin.



**Tony Roque** is the President of M.W. Powell Company, in Chicago, following in the footsteps of his father Joseph Roque, grandfather Henry E. Alcock and going back a total of seven generations

to Moses W. Powell in 1847.



## EFFICIENCY vs PRODUCTIVITY— The Three-Legged Stool

By Kevin Froeter



Kevin Froeter

hy is being efficient more important than being productive?

We all have heard the analogy of the three-legged stool "Safety, Quality and Production" and how we need to evenly balance the weight on all of the legs.

The problem with this is when we are in a "Safety Mode," we are safer. When we are in a "Quality Mode," we are more focused on quality. The problem with the "Production Mode" is when we concentrate on production, we often let the other two modes suffer. We can increase Production if we do not spend the time necessary on Safety and Quality.

We need to replace the third leg with "Efficiency". When in this important mode, we work smarter, not harder and in the end, often get more production done than if we were in a Production Mode.

We all have been on the roof and asked a worker that was walking around "What are you doing?" It is always the same response. . . . "I'm looking for X." (You can insert "a pail of primer," "a broom," "a shovel," "a garbage bag," etc. here.)

If the jobsite had more of those items, the worker surely would not be wasting time looking for them. The questions to ask here include:

- Did we stock the roof correctly or are we spending more time moving material than we are installing it?
- Would additional material handling equipment help us to move more material quicker and with less physical strain?
- When we are walking across the roof empty handed, could we move a bag of trash or look for screws laying around the roof? (There is always

- something that can be done if we put ourselves in an Efficiency mindset.)
- Could we install safety railings along the perimeter of the roof so that we do not need a safety monitor?

Roofing contractors should constantly be aware of wasted steps and what can be done to reduce this inefficiency at a minimum, or totally eliminate at best.

If a worker wastes just two and a half minutes per hour, this totals 20 minutes per day. And let us assume he works on average five days a week for 45 weeks out of the year. This typical person walks 100 steps per minute, with an average stride of two feet, three inches. This equates to 1,035,000 feet or 196 miles per year. Now figure what the average person makes an hour, and the true cost of inefficiency becomes crystal clear. We also need to take a look at the additional energy spent and the wear and tear on the knees, ankles, and all of the other body parts that could have been refocused on being productive.

On a personal note, I hurt my back a few months ago and had Sciatica down both legs. Every step I took hurt like Hell. As a result, I really learned how to be extremely efficient with my steps. I did not walk anywhere that I did not have to and when I did, I made sure to maximize the effort.

So, the next time you are on the jobsite, look at the project from this perspective and just think about how much money each of those steps are costing you.

Kevin Froeter is President of Sterling Commercial Roofing Inc., is CRCA's 2<sup>nd</sup> VP and serves as Co-Chair of CRCA's Health and Safety Committee. He started his roofing career in 1974, working for his father and has stayed in the industry to this day, overseeing all aspects of the company.

### Please See Key Information Below as a Follow-up to the January 2023 CRCA Trade Show Safety Presentation, "Material Handling Safety".

Impact of Musculoskeletal Disorders on the Construction Industry:

- According to the Federal Bureau of Labor Statistics, for the 1 million + workers, 20% of all injuries deal
  with backs.
- Overexertion injuries make up approximately 33.5% of all lost workdays.
- Motion and body posture in the workplace lead to risk factors with injuries to back, shoulders, knees, and neck.
- Jobsites must be seen as processes and specific attention needs to be paid to poor body and excess movements which can adversely affect profit due to injury.
- Most errors occur later in the day, due to fatigue. Reworking the production flow can reduce fatigue and injury and increase profitability.
- Simple actions such as repetitive walking, reaching for a tool and bending can have an impact on the overall motion of a worker and can impact the bottom line.
- Pre-Planning is key to reducing unnecessary movement. Examples include material storage, use of mechanical equipment, etc.

To learn more, visit CRCA.org / trade show to listen to the presentation.

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# Tips for Improving SEO—Maximizing SEO Is a Great Way to Get Your Website More Traffic

By Aletheia Digital



earch Engine Optimization, or SEO, is the process of making your website more search engine friendly with the end goal of not only increasing the amount of traffic your site sees but the overall quality of traffic.

If someone is searching for a "roofer near me," you want to make sure that your company is easily findable for that person. Google says that only 25% of its users surf past the first page, so you want to make sure that your name is listed on that page, if not at the very top of the list (WebFX).

Proper SEO will help you be visible to the consumer, show your name FIRST (above your competitors!), and will allow your site to perform at the speed your customers want to see.

There are a ton of ways to improve your SEO to make sure you are getting the most relevant traffic to your website. This is by no means an exhaustive list . . . only a drop in the bucket. But you have to start somewhere!

Let's dive right in . . .

#### 1. Focus on the User Experience

The whole point of good SEO is to get search engines to organically list your website higher on the search engine results page, or SERP.

However, when you are improving your SEO, you need to remember that the user's experience comes first. You don't need to worry about getting more traffic to a site that performs poorly or isn't user-friendly.

Besides, Google takes user experience into account when ranking websites. They know that their site-crawling bots don't see websites the same way people do, so they've worked to make their bots savvier to good user experience practices.



If it comes down to choosing between optimizing your site for search engines and creating engaging and readable content for users, it's best to pick the latter.

For example, it's easy to stuff keywords into your titles and URLs to entice search engines to rank your website higher, but it would come across as less natural to users navigating your site and to the Google algorithm.

Speaking of keywords . . .

#### 2. Use Keywords

This is where you need to work to get quality traffic coming through your site. Relevant keywords are the name of the game. You don't want to overdo it, but don't ignore the power of well-thought-out keywords!

You can strategically place these keywords in your title headings, within the content on your "About" page, or in blogs to get search engines to notice you a little more.

Variations of keywords and phrases will make you appear higher on the search results. Including geography, the cities or states you're marketing to, will also allow you to rank higher.

You need to factor in keywords that are relevant to your consumers and their specific needs. They need to encompass what matters to the consumer. If they aren't interested in the keywords you've placed, you don't rank.



#### 3. Content is King

One of the best things you can do for your website is consistently update it with fresh content. Search engines (and people) love to see websites with regularly updated content.

There are few things to keep in mind when posting new content, though. There is a digital standard that Google is looking for when it comes to content, and they assign a score for your page based on the uniqueness and relevancy of what is shown. Don't load your website up with content from other sites—be original and share information you know your customers are searching for!

You also want to make sure you're focusing on both quality and quantity. Don't think your 20 blog posts alone will do the trick. They need to be 20 substantial, informative blog posts that your target audience will care about. If you are regularly uploading new content, it might encourage users to bookmark your website. If they are using Google Chrome (as the majority of internet users are), then their action of bookmarking your site will help to increase your ranking.

From the quantity perspective, each page on your website should have a minimum of 400 words

filled with <u>relevant</u> content. If the page has less than 400 words or if Google does not find what you have written to be relevant information to the target consumer, you are less likely to show up at the top of search results.

You can also upload content on your Google Business Profile to keep engagement up and SEO ranking high. Having a Google Business Profile is possibly the <u>most important</u> element when it comes to increasing your SEO ranking. Creating the profile, making sure all of the business information is accurate, and consistently posting updates on your GBP will move you up fast on the list.

#### 4. Fast Page Loading

Google notices slower loading speeds, and a slow website will only hurt your ranking. And, of course, people will notice slower loading speeds, as well. We've all been to a website that takes too long to load and promptly left that site in search for a faster one.

In fact, 1 in 4 users leave a website if it takes more than 4 seconds to load (WebsiteBuilderExpert). If people are leaving your site after 4 seconds, Google will think your content isn't useful to searchers and will lower your ranking.



So how long should you keep your site visitors waiting? The ideal load time is three seconds or less. The rate at which people leave the site (bounce rate) increases dramatically as load time goes up.

If your website takes between three to five seconds to load, users are 90% more likely to leave. If that goes up to six seconds, the probability of users leaving goes up to 106% (Think with Google). So you can see how small increases in load time can have detrimental effects on your bounce rate.

I'll say it once more: focus on improving the user experience in order to better improve your SEO and rankina.

#### 5. Mobile-First

Mobile-first indexing has become one of Google's top priorities. This means that content available on mobile will automatically receive a higher ranking than those only on desktop. This has a major impact on local business. 60% of mobile searches have local intent (Search Engine Watch). If you are not on mobile, you are being hidden by the local competitors who are.

Core Web Vitals (CWV) are a necessity when it comes to the overall page experience. The CWV measures the speed, responsiveness, and visual stability of websites. All of this is bundled in with mobile usability. If your content and web browser aren't intertwining at a quick pace, your ranking will drop substantially. If you can make all three of these things work well, though, your ranking will not only increase, but your users will leave with a better website experience and a stronger impression of your brand.

#### 6. Google Search Console

Google Search Console ensures your site is indexed properly and reports any issues your domain may be experiencing. Integrating with Google Search Console will help fix any search engine related issues and will also measure site traffic and performance. Frequent fixing of issues will result in better performance and more visibility.

This will ensure that the page experience, core web vitals, and mobile usability are all intact, which is important since these happen to be the <u>top three</u> criteria Google uses when ranking sites.

#### 7. Maintain a Blog

As I mentioned before, it's important to frequently update your site with content. Blogging is a great way to do just that. If you can build a following for your blog, you will have people coming to your site for new content. These should be company-specific and location-specific, as a blog that follows these guidelines will rank higher than a generic industry blog.

Another reason to blog is the opportunity to sneak in more keywords. Include them in your titles and in image alt texts, titles, captions, and descriptions. Just remember you shouldn't sacrifice natural and coherent writing for a higher number of keywords.



Blogs are also good for including links. When you make certain claims or use statistics to support an idea, make sure you are linking your source. This will go a long way towards making your site appear more credible.

In summary, there's a lot that goes into successful SEO. There are also a variety of tools you can use to assist with your SEO, though we recommend hiring professional specialists to help you understand and fully optimize those tools. This entire process can be very confusing and time consuming, but with the right help and the right SEO plan, you will find it very rewarding.

#### **Resources:**

- WebFX https://www.webfx.com/seo/ statistics/#:~:text=How%20many%20users%20 go%20to,first%20page%20of%20search%20results.
- Website BuilderExpert: https://www. websitebuilderexpert.com/building-websites/ website-load-time-statistics/
- Think with Google: https://www.thinkwithgoogle. com/marketing-strategies/app-and-mobile/mobile-page-speed-new-industry-benchmarks/
- Search Engine Watch: https://www.searchenginewatch.com/2021/04/02/mobile-first-and-core-web-vitals-connecting-the-dots-for-page-experience-success/



CRCA Associate Member Aletheia Digital works with home service companies and business owners who want to grow, identify and acquire customers using data and insights to create the perfect strategy and deliver made-to-measure marketing campaigns. With expert advice and a deep understanding of the digital marketing world, we work to

understand our client's values and ambitions to deliver results for the long-haul, not just for the quick win. Our marketing strategies are personalized to each of our clients and we work to create the best return on investment for each company.

For more information, contact Aletheia Digital at info@aletheiadigital.com

## Key Factors That Drive A Hard Market In Insurance

By Philip Hayes



Philip Hayes

hen sitting down with clients recently, I have noticed the following question coming up, "I am hearing we are in a hard market . . . What does that mean?" First, I will define what a hard market is and then will go into the key data points that drive it.

International Risk Management Institute (IRMI) defines a "hard market" as the upswing in a market cycle when premiums increase and capacity for most types of insurance decreases.

In my experience, there are three major data points that contribute to a hard market.

### Data Point #1: Combined Ratio (Losses Paid + Expenses-Premium)

The insurance industry considers a successful ratio to be between 75%-95%. When the ratio creeps over 100%, the market tends to harden. In 2022, the combined ratio was 100.7%. This means for every \$100 collected in premium, the insurance industry paid out \$100.70. The combined ratio is important for a buyer of insurance to know as it is a main driver of the industry determining future premiums.

#### **Data Point #2: Investment Income**

"Wait... What does the stock market have to do with my insurance premium?" Interestingly, it plays a larger role than you might know. Insurance carriers allocate a portion of your premium and invest it in the stock market. The shock I see on many of my clients' faces is what drove me to write this article.

An insurance carrier looks for a 5% to 10% return on average per year in the market. The more unpredictable the stock market is, the more likely it is we will enter a hard market. The insurance carrier collects more premium

dollars as it is a controllable factor as opposed to risking in the market.

### Data Point #3: Legal Climate (Colossal Judgements), Catastrophic Losses

These two items are uncontrollable factors that determine whether or not the insurance industry faces a hard market. For example, the industry is currently dealing with multimillion dollar judgements specifically in the state of New York pertaining to Labor Law 240. In a nutshell, Labor Law 240 protects workers who are at risk of a fall from heights. The uptick in large judgements has led insurance carriers to increase minimum deductibles and even pull out of writing insurance in the state all together. Colossal judgements are vitally important to watch for in the states you work in.

Catastrophic losses such as hurricanes, wildfires, and other "Acts of God" contribute to the overall health of the insurance market. Losses of this magnitude can drain the reserves of insurance companies and force the industry into a hard market.

There are other factors that lead to a hard market, but these are the three I have identified as most important. In a hard market, the companies that have best practice procedures and stable loss history are in the driver's seat.

#### What Strategies Help in a Hard Market?

Eventually, the hard market will subside, and things will become more stable for buyers. But until that happens, here are two strategies to soften the impact on your budget:

- Start thinking about your insurance renewals in advance. Talk with an insurance professional to examine the adequacy of your coverage and whether you need to meet any new requirements to get the most favorable renewal terms. Waiting until the last minute will hurt your chances for a successful renewal and limit your options.
- 2. Determine what additional actions you can take to improve your risk profile. For example, do you need

to adjust your business practices to reduce cyber risk? What safety practices need to be implemented to reduce risk?

Watch for more information in the next issue of CRCA Today to learn how to navigate the ever-changing insurance market.

#### **References:**

- https://www.irmi.com/term/insurance-definitions/ hard-market
- https://www.wrshlaw.com/construction-accidents/labor-law-240.html#:~:text=Back%20 to%20Top-,What%20Is%20Labor%20Law%20 240%3F,heights%20while%20on%20the%20job.

Philip Hayes is with Vice President of Sales with CRCA Associate Member firm, Assured Partners.



### **Use Caution When Lending Equipment**

By Trent Cotney



Trent Cotney

f you're like most contractors, you have probably built solid relationships with others in the construction field. So you may be tempted to lend your equipment to fellow contractors when they are in need. While such a gesture is one of goodwill, it can put you at risk.

#### **Check Insurance Policies**

You may be surprised to learn that your insurance policy may not cover your equipment if it is damaged while someone else is using it. Even if the other party is responsible for the damage, the borrower is not liable for any loss related to the equipment.

However, you can be sure your equipment is protected if the borrowers include the coverage in their insurance policies. Most insurers will cover items rented or borrowed by their policyholders. Some policies automatically contain the coverage, but others may require an appropriate endorsement to be attached to the policy.

So, if you choose to allow someone to borrow your equipment, be sure to find out if their policy will cover any damages incurred.

#### **Verify the Coverage Amount**

It may seem awkward to ask someone if their policy will cover damages to your equipment, but do not hesitate. Remember, you are doing them a favor, and they are obligated to take care of your materials.

Whether you are lending out power tools, ladders, vehicles, cranes, or other items, consider how much they are worth. You must ensure that the borrower's policy covers their value. Also, consider how much downtime you will experience if the equipment is damaged and you cannot use them. Finally, determine if you are covered in the event another contractor causes damages to person or property as a result of using your equipment.

#### **Ensure Proper Usage**

When you agree to lend equipment, let the borrowers know in writing that you expect them to read all guidelines for the machinery and follow its intended use. If trained operators are required to use the equipment, make sure they are doing so.

In addition, ensure that your borrowers will not lend your equipment to others. Third-party usage is likely not covered by the insurance policy, so any claim stemming from third-party use could be voided.

#### Safeguard Your Relationships

Building relationships in the construction industry is smart business. When you get to know other contractors, you can learn from one another, give and receive recommendations, and work on projects together. But nothing can destroy a relationship faster than a legal dispute. So, if you agree to lend equipment to others, do your homework. Make certain that their insurance policies cover the borrowed equipment for their full value, and ensure that those using the materials are well trained.

Develop a leased equipment agreement that has a variety of safeguards in it to protect you including an indemnification provision. If you are ever pressured to lend out equipment and you cannot be sure it will be used and insured appropriately, you may want to evaluate your relationship with that contractor. No one should ask to borrow if they cannot prove the equipment will be in good hands.

The information contained in this article is for general educational information only. This information does not constitute legal advice, is not intended to constitute legal advice, nor should it be relied upon as legal advice for your specific factual pattern or situation.

Trent Cotney is a partner and Construction Practice Group Leader at the law firm of Adams and Reese LLP and CRCA General Counsel. For more information, you may contact him at trent.cotney@arlaw.com or at 1.866.303.5868.

### Infrared Scans—Tools for Sustainability

By Steven Batchelor



Steven Batchelor

n recent years, infrared (IR) scans for low-slope roofing have become increasingly popular due to their ability to detect and identify potential roofing problems without the need for costly destructive testing or roofing removal. IR scans are a non-invasive, costeffective way to detect moisture accumulation, locate leaks, or uncover other issues within the

roof insulation layers that could otherwise go undetected.

IR scans are conducted by an experienced technician who utilizes an infrared camera to detect thermal anomalies below the roof membrane. The infrared camera is an imaging device that measures and compares temperature of surfaces and objects in the area being scanned. The camera is capable of detecting temperature differences that are either cooler or hotter than the ambient temperature. These fluctuations can indicate the presence of moisture, air leaks, or other issues in the substrate materials.

The technician uses the infrared camera to scan the entire roof surface, taking care to focus on seams, flashings, and other areas that could be prone to moisture infiltration or accumulation. After the scan is complete, the technician will analyze the imagery and provide a report that outlines any anomalies that were detected. Further testing may be performed to confirm what was seen through the camera. The report will also include recommendations for repairs or preventive maintenance, as needed.

By detecting underlying issues using a simple walk-over scan, a building owner can save time and money, as well as reduce the risk of further damage to the roof, as often happens when physically searching for defects. In addition, the thermographic data collected during the scan can be used to help prioritize repairs and maintenance, and inform future capital decisions, allowing for a more efficient use of resources.

#### How a Thermal Scan Works.

During the day, the sun's energy heats up the roof surface and the underlying insulation resists its penetration into the building. Where water is trapped in the insulation, a sort of heat sink is formed, absorbing that thermal energy. Once the sun sets and the roof's temperature begins to quickly cool off, thermal signatures will become noticeable. These variations are due to the dry insulation boards cooling off at significantly faster rate than the wet insulation boards.

Like with all technology, there are some limitations to be aware of:

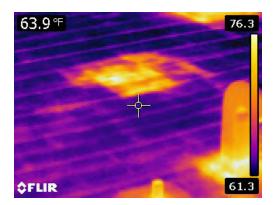
- Weather requirements—Ideal conditions for scanning are clear sunny (at least 4 hours) day, clear night, with little-to-no wind and a dry roof surface.
- Closed-cell insulation—Scan results are often not conclusive.
- Areas of heavy dirt/sediment or standing water— These areas cannot be scanned effectively.
- Ballasted roofs—Ballast limits solar heating and masks underlying moisture patterns, making imaging almost impossible.
- IRMA roofs—These systems are not candidates for scans as the insulation is already exposed (wetside), on top of the roofing membrane and covered by overburden.

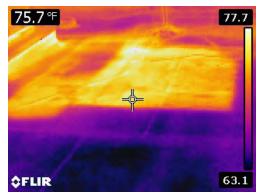
### Understanding the Roof Insulation and What You May See

When moisture infiltrates the roofing system, different thermal patterns are formed, based on the type of insulation used in the roof's construction and the way water interacts with those materials. The two most common patterns are board-stock and picture-frame.

In a board-stock pattern, or board pattern, the moisture tends to completely saturate a single insulation board before making its way into an adjacent board. This pattern is typically found in insulation boards made of absorbent materials which include wood fiber, perlite, and fiberglass.

In a picture-frame pattern, moisture collects at the edges of the insulation boards. This pattern is typically found in moisture-resistant insulation boards which include polystyrene, polyurethane, polyisocyanurate, and cellular glass.







(All images courtesy of STR)

Other materials and conditions will be visible as follows:

- Lightweight concrete or gypsum—Amorphous pattern, often without a defined shape.
- Multiple layers of insulation—Water in lower layers may not be detected.
- Coated roofs—Reflectivity may obscure defined thermal signatures, with surface variations blending with substrate conditions.

#### Why Perform a Thermal Scan?

An infrared moisture scan, in many cases, is the most costeffective roof inspection method available for evaluating the substrate of an existing roofing system. Once a roof leak occurs, even if the defect is quickly repaired, wet insulation can quickly lead to corrosion of the roof deck and fasteners, as well as the deterioration of other materials, such as adhesives, within the roofing system. Moisture will remain in the roofing system for a very long time (essentially forever), regardless of the insulation type. It may dissipate, move around as vapor, and recondense with exterior temperature fluctuations, but rarely is eliminated.

As the cost of construction continues to climb, building owners are looking for ways to stretch their dollars. The days of tearing off and replacing your roof every twenty years is becoming a thing of the past. Properly analyzing a roof system's condition and finding ways to repair or restore it and extend its expected service life, makes sense from an economic as well as environmental perspective. Performing an infrared scan can lead to significant savings to the building owner in the following ways:

- Identifying potential issues before they become a major problem.
- 2. Cost-effectively extending the service life of the existing roofing system.
- 3. More complete information for future planning and budgeting options.
- 4. Considering the suitability of roof coating or overlay, avoiding tear-off and disposal.
- 5. Warranty: Manufacturers highly recommend or may require an infrared scan to provide new coverage when leaving materials in place.

Infrared (IR) scans can be an invaluable tool for analyzing and maintaining low-slope roofing systems. By utilizing this technology in conjunction with a proactive survey and repair program, building owners and facility managers can save time, trauma and money while ensuring that roofs remain in serviceable condition for the maximum length of time possible.

Steven Batchelor is a Project Manager with CRCA Roof Consultant Member, STR-SEG. He has over 10 years of building enclosure experience working with architectural firms, construction managers, school districts, and property managers. The project types have included: office and retail buildings, K-12 and higher education facilities, churches and warehouses. His experience is rounded off with a solid understanding of construction and construction materials, detailing, and how they all impact the building enclosure. To learn more, contact sbatchelor@STR-SEG.com.

### **Roof Talk—Contractor**



**Company:** Adler Roofing and Sheet Metal, Inc.

Location: Joliet, IL

Business Founded: 1926 Number of Employees: 75 Joined CRCA: March 8, 1983

#### **What Services Does Your Business Offer?**

J. L. Adler Roofing and Sheet Metal, Inc. is a commercial roofing and sheet metal contractor, focusing on low slope roofing including new construction and re-roof and roof repair in the Chicagoland area. This includes standing seam, architectural sheet metal and exterior wall panels.

### Where Do You See Your Business in 5–10 Years?

Looking forward, a focus will be to develop strategies for roofing installation in the everchanging marketplace including repair and service. With a history that has included four generations of roofing professionals, Adler Roofing will continue to strive to learn from the past leadership and transition forward with the new.

### What Is Your Best Business Memory to Date?

Being in business for almost 100 years and having four generations involved so far, there are too many to include here. We put a great of pride into commercial roofing, including maintenance and repair. We invest in safety and take a great deal of pride in working with our crews to install a great finished product. Adler Roofing has always had a great focus on giving back to the community through charitable service, civic and industry organizations including committee and board involvement with CRCA.



#### **How Did You Learn About CRCA?**

Adler's connection to CRCA has evolved from being in the roofing industry since 1926.

### If You Attend CRCA Events, Can You Describe a Benefit of Attendance?

The core advantage of attending CRCA events include the relationships developed between other roofing contractors and those associate members that provide the material, equipment, and services for us during roofing. The knowledge learned through seminars and other programming and through relationships developed with our peers is priceless.

### What Value Does CRCA Membership Bring to You?

Being part of a group of roofing professionals that have similar goals to enrich the roofing industry.

### What Advice Would You Give to a New CRCA Member?

Take advantage of what membership does to bridge the gap between member contractors and what the association does to provide knowledge in the industry.

### Is There Anything Additional Info That You Would Like to Add That Was Not Asked/ Mentioned?

Adler Roofing, along with other CRCA member companies, has experienced the benefits of having multi-generations involved in the organization. Each one has developed their own respective relationships with other members and has benefited in both business and personal nature.



### Roof Talk—Associate



**Company:** Architectural Building Solutions, Inc. **Location:** 244 W. River Drive, St. Charles, IL

**Business Founded: 2015 Number of Employees: 8** 

Joined CRCA: Nearly 40 years ago.

#### **What Services Does Your Business Offer?**

Architectural Building Solutions, Inc. (ABS) is a full service, Independent Manufacturers rep firm. We proudly represent premier brands such as Johns Manville, BILCO, USG, East Lake Metals, American WeatherStar, WindSmart, Thompson Fabricating, among a few others.

### Where Do You See Your Business in 5–10 Years?

Our 5-to-10-year vision always starts with our team. Our # 1 priority is to provide our valued teammates with a culture that is collaborative, challenging, empowering, and growth oriented. Next is to support and expand our foundational business partnerships, while diversifying into new vertical channels. We anticipate labor to be a driving factor for our customer base and take pride in bringing them new, innovative, and tested solutions.

### What Is Your Best Business Memory to Date?

We have two. Our first one is earning the trust, respect and confidence of our represented manufacturers, design partners, distribution partners and contracting partners. Our second is Mike McMillin emceeing many CRCA events and always reminding us to; "Please tip your waiters and waitresses."

#### **How Did You Learn About CRCA?**

When we first became involved in roofing with our first company about 40 years ago, we felt the CRCA was

the leading force in the representation, awareness, and education for the Chicago roofing industry. When we opened ABS, it was a no brainer to participate. The CRCA does a great job keeping us abreast of the ever-changing roofing landscape.

### If You Attend CRCA Events, Can You Describe a Benefit of Attendance?

The CRCA trade show, in my opinion, is one of the top three premier events nationwide within our industry. It proactively promotes us and provides the chance to network, display, and educate multiple customers. We also attend the luncheons and have found the presentations to be informative, valuable, and relevant for our industry. From a "FUN" perspective, our annual golf outing and Casino Night are awesome events!

### What Value Does CRCA Membership Bring to You?

Our CRCA membership provides us with trusted partnerships, education, industry information and a voice. Many of our ABS teammates are active CRCA committee members and appreciate the opportunity to contribute and give back to the CRCA. We truly value our membership in the CRCA and value being a small part of its continued growth and success.

### What Advice Would You Give to a New CRCA Member?

Get involved and engaged! Ask questions. Come to events. Join a committee or two. Network with your industry peers and have some fun while doing it.



### What's the Buzz About Stretch Codes?

By Bill McHugh



Bill McHugh

here has been a lot of action in the Illinois legislative and Illinois Energy Conservation
Code world lately dealing with a new concept—the "Stretch Code". Many in the roofing industry are a bit fuzzy as to what this proposed legislation and code is and how will it affect the roofing and construction industry.

#### History

In 2021, Governor Pritzker signed the Illinois Energy Transition Act and Climate and Equitable Jobs Act (CEJA), which created a provision for state-wide "stretch" codes.

This provides a mechanism for jurisdictions to raise the bar on energy efficiency and to enable municipalities to increase or "stretch" their energy conservation code requirements over and above the state required minimum.

CEJA directed the Illinois Capital Development Board (CDB) to create both a residential and commercial stretch energy code that can be adopted by individual municipalities-voluntarily. Previously, Illinois jurisdictions had the authority to set standards stronger than the state commercial energy conservation code, but not in the residential code area.

Targets have been set to increase energy efficiency every three years to ensure the stretch code will be more efficient than Illinois' base energy code, currently an Illinois amended 2018 International Energy Conservation Code. Once adopted by a municipality, the maximum energy efficiency will be set for new construction, additions and renovations, and in some cases, repairs.

A base calculation was created from the 2006 IECC as a starting point, with targets created to be "stretched" to for both residential and commercial. See the tables below:

#### **Residential:**

Stretch Code Version	Implementation Date	Site Energy Index	Performance Targets	Code Created By
2024 Residential Stretch Code	December 31, 2023	0.50	At least 50% more efficient than 2006 IECC	Set by CDB by July 31, 2023
2026 Residential Stretch Code	December 31, 2025	0.40-0.42	At least 60% more efficient than 2006 IECC*	Set by CDB in 2025
2029 Residential Stretch Code	December 31, 2028	0.33-0.35	At least 67% more efficient than 2006 IECC**	Set by CDB in 2028
2032 Residential Stretch Code	December 31, 2031	0.25	At least 75% more efficient than 2006 IECC	Set by CDB in 2031

#### **Commercial:**

Stretch Code Version	Implementation Date	Site Energy Index	Performance Targets	Code Created By
2024 Commercial Stretch Code	December 31, 2023	0.60	At least 40% more efficient than 2006 IECC	Set by CDB by July 31, 2023
2026 Commercial Stretch Code	December 31, 2025	0.50	At least 50% more efficient than 2006 IECC	Set by CDB in 2025

2029 Commercial Stretch Code	December 31, 2028	0.44	At least 56% more efficient than 2006 IECC	Set by CDB in 2028
2032 Commercial Stretch Code	December 31, 2031	0.39	At least 61% more efficient than 2006 IECC	Set by CDB in 2031

#### What Are Stretch Codes?

A stretch code defines a higher level of energy efficiency for **new construction and existing buildings** than the applicable energy conservation code. Depending on local laws, stretch codes may be developed on their own (typically by/for municipalities) or as part of the larger state energy code (either as a separate state stretch code or in an optional appendix).

Once a stretch code is adopted by a jurisdiction, it becomes the mandatory energy code for that jurisdiction. However, not all states or municipalities have the ability to create or adopt stretch codes.

Energy codes set requirements for the efficiency and performance of new and existing buildings. Stretch codes set more stringent efficiency and performance requirements than base codes and may be adopted by localities that wish to exceed state-level energy code requirements. Builders must comply with stretch codes in localities where they are adopted as mandatory. One issue with the stretch codes is that they could increase the cost of construction in a community or state, more than neighboring communities or states.

Stretch codes can be for either Residential or Commercial occupancies and include the following criteria:

#### **Residential:**

- Detached 1- or 2-family dwellings.
- Any building that is 3 stories or less in height above grave that contains multiple dwelling units, in which occupants reside on a primarily permanent basis, such as a townhouse, a row house, an apartment house, a convent, a monastery, a rectory, a fraternity or sorority house, a dormitory, or a rooming house
- In the boundaries of a municipality having a
  population of 1,000,000 or more, buildings
  containing one or more dwelling units, not exceeding
  4 stories above grade, where occupants are
  primarily permanent.

#### **Commercial:**

- All buildings 5 or more stories above grade, including 5+ story multifamily residential buildings
- All other buildings not included in the definition of "residential building" above.

The Illinois Energy Code Advisory Council has been soliciting comments from municipalities and Illinois stakeholders to provide recommendations to the CDB by July 31, 2023. CRCA's George Patterson is on the Illinois Energy Code Advisory Council. CRCA's Industry Affairs Committee has participated in the process, as has the Polyisocyanurate Insulation Manufacturers Association, and other insulation manufacturer groups, along with energy and carbon neutral, electrification advocacy groups.

#### **Important Dates To Watch**

- The IL ECAC is required to provide its recommendations to CDB for provisions of the stretch codes by July 31, 2023, and stretch codes must be available for localities to adopt by December 31, 2023.
- CDB must shepherd the stretch codes through a rulemaking process between August 1, 2023, and December 31, 2023. There will be opportunities for public comment during rulemaking.
- The Capital Development Board is required to adopt and comply with the stretch codes for projects it funds or authorizes on or after January 1, 2024.
- The stretch codes must be updated in 2025, 2028, and 2031.

Watch future issues of CRCA Today for more Stretch Code Updates.

Bill McHugh is Executive Director of the Chicago Roofing Contractors Association (CRCA). He has been active in the roofing and waterproofing industry since 1981 and has spoken locally and nationally on various roofing and fire resistance related issues since that time.

McHugh participates in the Building and Fire Code Development processes at the International Code Council (ICC), National Fire Protection Association (NFPA), State of Illinois and City of Chicago. He served on the ICC's Fire Safety Code Development Committee and is a past board member of the International Accreditation Services (IAS) Board of Directors. He is also a past Institute Director, Chapter and Region President at the Construction Specifications Institute.

## Legal Update—Hendrick Phillips Salzman & Siegel



#### **OSHA'S Penalty Amounts Increase**

On November 3, 2015, then President Obama signed the Bipartisan Budget Act of 2015 (Act) into law. The Act was a two-year deal that was negotiated quickly to avoid a default on our nation's debt. Budgets often contain obscure changes to laws that are not easily identified. However, this Act was unique because it contained a provision that allowed the Occupational Safety and Health Administration (OSHA) to increase its maximum penalties for the first time in 25 years. Importantly, the Act does allow OSHA to annually adjust the maximum penalty amounts to reflect inflation, similar to other government agencies.

For 2022, penalties for an other-than-serious violation, a serious violation, and a failure-to-abate violation increased to \$14,502, which represents a \$849.00 increase over these same penalties in 2021. Willful and repeat violations now have a maximum penalty amount of \$145,027 per violation, which represents an increase of \$8,495.00 over last year's maximum penalty amount for willful or repeat violations.

In light of this increase in OSHA penalty amounts, and the fact that the Biden administration promises increased enforcement efforts, it is a good time to revisit your company safety program to make sure you are taking those steps necessary to defeat a citation based on the unforeseeable employee misconduct defense. To establish the affirmative defense of unforeseeable employee misconduct, an employer must show that it (1) established work rules designed to prevent the violative conditions from occurring; (2) adequately communicated those rules to its employees; (3) took steps to discover violations of those rules; and (4) effectively enforced the rules when violations were discovered.

While most construction contractors have work rules, provide training, inspect their jobsites, and discipline employees who violate safety rules, it is absolutely imperative that documents are maintained that provide evidence of the same, and that the company's safety program, especially its disciplinary component, is effective such that violations are truly unforeseeable. Even verbal reprimands should be documented. All documents which would support the affirmative defense of unforeseeable employee misconduct should be well organized and stored in a safe place for easy access in the event the company is cited for an OSHA violation.

### Be Sure to Comply with OSHA's Form 300A Posting Requirement

Between February 1 and April 30, covered employers must post OSHA's Form 300A in a place easily accessible to employees, such as the break room. Form 300A summarizes the total number of work-related injuries and illnesses that occurred during the prior calendar year and entered into OSHA Form 300, which logs such injuries and illnesses. Whereas Form 300 should include details, such as the nature of the injury and where it occurred, Form 300A only lists information such as the total number of deaths, cases involving days away from work, and total number of days away from work for all recordable cases. Recordable cases are those that involve a death; days away from work; restricted work or transfer to another job; medical treatment beyond first aid; loss of consciousness; diagnosis of a significant injury or illness by a healthcare professional; or a needlestick or sharps injury involving contamination by another person's blood or other potentially infectious materials.

Construction employers must post Form 300A even if no recordable injuries occurred during the prior year, with zeroes entered in the spaces.

For the fourth consecutive year, employers also need to concern themselves with OSHA's Improve Tracking of Workplace Injuries and Illnesses regulation, often commonly referred to as OSHA electronic recordkeeping regulation. Construction employers with 20 to 249 employees are subject to the rule and must electronically

submit their 2021 300A Annual Summary to OSHA no later than March 2, 2022.

Under current rules, injury and illness records must be maintained at the worksite for at least five years. Also, copies of the records must be provided to past and current employees, or their representatives, upon request.

### OSHA Withdraws COVID-19 Vaccination Mandate for Employers

On January 25, 2022, the Occupational Safety and Health Administration (OSHA) announced that it is withdrawing its COVID-19 vaccination and testing Emergency Temporary Standard (ETS), which OSHA originally issued on November 5, 2022 and required employers with more than 100 employees to develop, implement, and enforce a mandatory COVID-19 vaccination or testing policy. The withdrawal will be effective on January 26, 2022.

OSHA's withdrawal of the ETS comes after the U.S. Supreme Court stayed the ETS on January 13, 2022, finding that the challengers to the ETS were likely to prevail on their claims.

Although OSHA is withdrawing the ETS as an enforceable temporary standard, it is keeping the ETS provisions in place to serve as a notice of proposed rulemaking for a permanent COVID-19 Healthcare Standard.

Even with the COVID-19 ETS withdrawn, OSHA will be able to use its enforcement of the General Duty Clause to address workplace responses to COVID-19, which requires employers to provide their employees with a safe and healthy workplace free from recognized hazards that are causing or likely to cause death or serious physical harm. Visit https://www.osha.gov/coronavirus/ets2 to learn more.

To learn more about these or other legal issues, contact Philip Siegel, pjs@hpsslaw.com. Hendrick Phillips Salzman & Siegel is a CRCA Associate Member.



#### **EDUCATION**

Safety Codes Technical Legal

#### RESOURCES

Membership-Marketing Technical Assistance Code Assistance FAQ's



Driving High
Standards Of
Professionalism

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### **Industry News**

By CRCA Staff

CRCA held the 39th Trade Show & Seminars at Drury Lane Conference Center, January 18-20, 2023 with attendance at pre-covid levels! The event featured over nine hours of roofing or industry specific programming including legal and technical updates, service, material handling safety and a new steep slope shingle panel. The over 130 exhibiting companies shared cutting edge industry products and services too. CRCA thanks the following sponsors of the 2023 event: A.C.T. Metal Deck Supply, Adams and Reese LLP, Advanced Architectural Sheet Metal, Beacon, Carlisle/ AAdvanced Building Products, Cordeck, Elevate/ SJ Mallein & Associates, IB Roof Systems, Malarkey Roofing Products and Polyglass USA Inc.

Congrats to the two lucky \$500 Raffle Winners!



CRCA Photo: Nick Lynch, Reisch & Associates



CRCA Photo: Charles Hankins, Advanced Roofing

Save the date for the 2024 event, January 17-19. Interested in exhibiting? Contact <a href="mailto:info@crca.org">info@crca.org</a> to receive a 2024 contract!

CRCA's Chicagoland Women in Women (CWIR)

#### **CRCA Committees Hard at Work:**

have hit the ground running with providing roofing specific education, networking and philanthropic activities for 2023. After the January Trade Show Roundtables, a Feed My Starving Children event is planned for March 14, a hands-on event later in the Spring, and a Fall Fork-Lift Safety seminar.

**Emerging Leaders** have planned two networking events including bowling in April and TopGolf in September and others as well.

**The Program Committee** have planned the following events for 2023: March 21 Membership Meeting with Brian Nick, Chief Investment Strategist from Nuveen presenting a 2023 economic outlook, Scholarship Dinner on June 13 at Brookfield Zoo, Industry Day Golf Outing on July 13 and two membership meetings in the fall. Visit CRCA.org for registration and more information.

The 2023 CRCA Scholarship applications are due on March 10<sup>th</sup>. To download applications visit https://www.crca.org/CRCA-Foundation/CRCA-Scholarship.

The Health & Safety Committee presented a Material Handling Safety Seminar at the January Trade Show and is working with CRCA's Contracts & Insurance Committee to provide an important program on mental health in the construction industry in November.

**The Steep & Shingle Committee** promoted CRCA membership at the February GAF Expo and is working on many other steep initiatives this year.

**The Affiliates Committee** is participating in the early March Construction Safety Expo presented by ASA and the Construction Safety Council and developing relationship with other construction based organizations.

**The Building Envelope Committee** is planning a series of webinars and CRCA Today articles on how to

tie into the other trades that roofing contractors encounter including Insulation, Masonry, Waterproofing and others with the first planned in March.

#### **CRCA.Org Manufacturer Tech Resources**

Did you know that CRCA has over 200 CRCA Manufacturer Members' Videos linked at CRCA.org? Take a moment to visit and learn more!



CRCA has worked with its manufacturer member companies to provide a one stop shop for their training & installation videos.

If you would like CRCA to add your videos, please email jessica@crca.org. Note that manufacturers must be member in good standing in a year to have in the visions case, or the visions can be a few provideors.

A.C.T. Metal Deck Supply	Atlas Polyiso Roof & Wall Insulation	Berridge Manufacturing
Big Rock Supply	Carlisle	CertainTeed
DaVinci	Decra Metal Roofing	Detec Systems
Duro-Last	Fakro	FiberTite
FlashCo	Gaco	GAF
GCP Applied Technologies	Hunter Panels	International Leak Detection
Johns Manville	Karnak	Leister Technologies
LiveRoof	Malarkey Roofing Products	McElroy Metal
Mule-Hide Products	OMG Roofing Products	Petersen Aluminum
Polyglass	Progressive Materials	PROSOCO
Sika	Siplast	Soprema
Tilcor	Trufast	TuffWrap
	VELUX Skylights	Versico

#### **Duro-Last Acquired by Holcim**

Holcim announced on February 7, 2023, the acquisition of Duro-Last Roofing Systems to complement their integrated roofing offerings.

"I'm excited to welcome Duro-Last into Holcim's broad range of innovative and sustainable building solutions," said Holcim CEO Jan Jenisch in a release. "Duro-Last is a perfect strategic fit for our roofing business. Its proprietary technologies and leading brands complement our offering in the fast-growing North American market. Its energy-efficient systems and excellence in recycling will further advance our leadership in sustainability."

The acquisition is one of the largest deals Holcim has made in North America. In early 2022, it acquired Malarkey Roofing Products for \$1.35 billion. Holcim also acquired Firestone Building Products in April 2021.

#### **Bennett & Brosseau Receives Award**



Metal Construction News announced CRCA Contractor Bennett & Brosseau Roofing, Inc. received the MCN's New Construction Award in December. Check out the issue at http://www.digital.metalconstructionnews.com/? m=65786&i=769069&p=1&ver=html5

#### Illinois Passes Paid Leave Act

Well-Known labor and employment law firm Ogletree Deakins reported that on January 10, 2023, the Illinois legislature passed the <u>Paid Leave for All Workers (PLFAW)</u> <u>Act</u>, making Illinois just the third state in the country to require private employers to provide earned paid leave to employees to be used for any reason.

Once signed by Governor Pritzker, The ACT will take effect on January 1, 2024, and will provide nearly all Illinois workers with a minimum of 40 hours of paid leave, or a pro rata number of hours, during a designated twelve-month period.

Under the act, leave accrues at the rate of one hour of paid leave for every forty hours worked and will be in effect after 90 days on the job. The law will not require employees to give a reason for taking leave, and employers will not be permitted to require any documentation or certification of the need to take leave.

Is your policy manual up to date? Employers may require up to seven calendar days' notice of foreseeable leave if they have a written policy provided to employees outlining notice requirements and procedures. If the leave is not foreseeable, employees must provide notice as soon as practicable.

For more information, visit https://ogletree.com/insights/paid-leave-for-any-reason-coming-to-illinois.

#### **IRS Mileage Increased in 2023**

The IRS has announced the 2023 optional standard mileage rates used to calculate the deductible costs of operating a vehicle for business, charitable, medical or moving purposes.

Background: If you use a vehicle for business driving, you can generally deduct the actual expenses attributable to your business use. This includes expenses such as gas, oil, tires, insurance, repairs, licenses, and vehicle registration fees. In addition, you may claim a depreciation allowance for the vehicle, based on the percentage of business use. However, annual write-offs are subject to so-called "luxury car" limits, indexed annually.

But some taxpayers don't want to keep track of every vehicle-related expense. Another option: Instead of

deducting your actual expenses, you may be able to use the IRS' standard cents-per-mile rate. With this approach, you don't have to account for all your actual expenses, although you still must record the mileage for each business trip, the date, the destinations, the names and relationships of the business parties and the business purpose of the travel. The rate is adjusted annually by the IRS.

Beginning January 1, 2023, the standard mileage rates for the use of a car, van, pickup or panel truck:

65.5 cents per mile for business miles driven. In 2022, the business rate for the second half of the year (July 1-December 31) was 62.5 cents per mile, and for the first half of the year (January 1-June 30), it was 58.5 cents per mile.

Important: Under the Tax Cuts and Jobs Act, taxpayers can't claim a miscellaneous itemized deduction for unreimbursed employee travel expenses.

The standard mileage rate for business, medical and moving purposes is based on an annual study of the fixed and variable costs of operating an automobile. This includes gas, maintenance, and depreciation.

Taxpayers always have the option of calculating the actual costs of using their vehicle rather than using the standard mileage rates.

A taxpayer may not use the business standard mileage rate for a vehicle after using any depreciation method under the Modified Accelerated Cost Recovery System (MACRS) or after claiming a Section 179 deduction for that vehicle. In addition, the business standard mileage rate cannot be used for more than four vehicles simultaneously.

Please consult your tax professional for additional information.



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The Contractor Members of the Chicago Roofing Contractor Association install all types of roofs, including reflective single ply, modified bitumen, built up, gravel, reflective coatings, shingle, shake, slate and tile, vegetative garden or photovoltaic coverings. From formation following the Great Chicago Fire of 1871, CRCA Members have moved with the times and technology, yet continue to maintain some of the same goals set forth over 140 years ago. To find a CRCA Professional Contractor, visit www.CRCA.org.

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