



MONDAY MORNING NEWS

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**GOOD MORNING
FEBRUARY 1, 2021**



"You're right, it is easier said than done. That's why I said it; because it's easy. Try and keep up."

MEETINGS

- 2/9/21 – JATC Meeting
- 2/11/21 – NECA Board Meeting
- 2/29/21 – HR Learning Session
- 3/16/21 – 3/25/21 – Microsoft Project Training

MICROSOFT PROJECT TRAINING – FUNDAMENTALS FOR PROJECT MANAGEMENT

Space is limited!! MS Project is the leader in Construction Productivity Software. The Puget Sound Chapter, NECA, in collaboration with the University of Washington, is delighted to offer our members this MS Project Training Workshop. This in-person instructor led course will be a hands-on, interactive, step-by-step training for everyone from front-line foreman to project executives. Space is limited to 20 seats and will accommodate proper social distancing procedures. Computers with software will be provided for the duration of the course.

This **12-hour** course (hands-on computer training) will be held on March 16, 18, 23, & 25, 2021, from 5:00 PM – 8:00 PM. The training will be held at the U of W **Center for Education & Research in Construction (CERC)** (Sandpoint/Magnusson Park Location). Some of the topics that will be covered are:

- Creating projects, WBS, adding activities, relationships, activity codes, grouping, sorting, filtering, and creating views/layouts. Creating and planning deliverables.
- Work on duration, creating calendars, assigning calendars to activities, formatting activity bars and boxes, and creating schedules. Creating and scheduling deliverables.
- Defining resources and costs, adding resources and costs to activities, resource profiles and spreadsheets, cost, and cash flow tables/spreadsheet/profiles. Creating resource and cost deliverables.

Please contact Jameson to RSVP at jameson@necaseattle.org. Feel free to call the Chapter Office with additional questions at (206) 284-2150.

NECA HR LEARNING SESSION - MEDICAL PRIVACY AND HIPAA LAWS - FEBURARY 26TH

Have you ever heard the term “HIPAA” and not known what it means or how it is applied? Do you have access to employee medical information and have questions as it relates to privacy and the laws that govern that information? Do you have questions as it relates to COVID? What information can and cannot be shared? **Join NECA on Friday, February 26th, from 10:00 AM – 11:00 AM** to learn about these important topics.

NECA welcomes Suzan Sturholm, Owner/President of All Things HR, LLC. Suzan has more than twenty-five years of human resources, executive level management, and business development experience. She is a seasoned professional and we are thrilled to have her present on this important topic. This training session will be held “virtually” through Microsoft Teams. This training session is geared specifically towards Human Resource Professionals and Safety Managers. However, anybody from your firm is welcome to attend. If you are interested in attending, please RSVP to Justin at: justin@necaseattle.org.

EXPERTS WARN EMPLOYERS OF POTENTIAL COMPLICATIONS WITHIN SEATTLE’S PAYROLL TAX

The JumpStart Seattle revenue plan — better known as the payroll tax — went into effect this month, and although the first payments are not due until January 31, 2022, accounting experts envision major headaches for businesses that put off compliance too long.

JumpStart Seattle, taxes companies with Seattle payrolls of at least \$7 million. The tax applies on employees making at least \$150,000. The sudden rise of work-from-home policies — particularly among tech companies with a well-paid workforce — further complicates compliance. The major potential friction point, according to Seattle-area tax experts, will be accurately tracking where employees are working, which determines what payrolls are taxed and which are not.

"The longer everyone waits, the more complicated it will be, particularly for businesses that have people who move around," said David Stiefel, managing principal at the Seattle-based accounting firm Bader Martin. "An employer needs to be able to document an employee's primary assignment site. If it is not Seattle, they need to determine where the employee is performing their services."

Covid-induced work-from-home models and the fluidity of employees' working locations figure heavily in the tax equation. If employees are primarily assigned in Seattle or do at least half of their work in Seattle, the payroll is taxed. Payrolls are also taxed even if employees do not perform half of their services in Seattle, so long as they do not perform at least half of their services in a different city and they live in Seattle.

Experts advise thorough record-keeping to avoid problems down the road. Stiefel said companies should put in good systems to calculate how much time employees spend in various work locations. Lance Lamprecht, managing director for the Seattle office at Andersen, said companies should track when employees are coming into an office and, if employees are not working from the office, they need to know the location of employees' home offices.

"Usually, most companies have a home address," Lamprecht said. "Everybody should have that home address so they can make a determination of whether that's within the city limits." The need for rigorous record-keeping extends beyond W-2 employees to temps and contractors, said Rachel Le Mieux, a Seattle-

based partner at BDO USA. Le Mieux said this creates an added challenge because W-2 employees generally fall under payroll while freelancers and temps fall under accounts payable, so companies must ensure different departments are communicating with one another.

JumpStart Seattle passed in July. The effort was led by Councilmember Teresa Mosqueda, and the city estimates it will bring in about \$214 million per year. The revenue is earmarked for affordable housing and supporting small businesses.

The Seattle Metropolitan Chamber of Commerce, meanwhile, has filed a lawsuit over the tax, calling it illegal. Given the tax is still in its early days, firms are advising clients to stay informed about the tax's developments. "Our guidance to clients is to review their current employee work situation and future plans as best they can, based upon the current guidance from the city, to get a good estimate of this new tax," Andy Colson, a tax partner at RSM US and the Pacific Northwest state and local tax practice leader, said in a written response. "They should be aware of the current rules on assignment of payroll to the city but also cognizant that these rules may change during the year."

ON THIS DAY IN HISTORY – 1790 – FIRST SESSION OF THE U.S. SUPREME COURT

In the Royal Exchange Building on New York City's Broad Street, the Supreme Court of the United States meets for the first time, with Chief Justice John Jay of New York presiding.

The U.S. Supreme Court was established by Article Three of the U.S. Constitution, which took effect in March 1789. The Constitution granted the Supreme Court ultimate jurisdiction over all laws, especially those in which constitutionality was at issue. The court was also designated to rule on cases concerning treaties of the United States, foreign diplomats, admiralty practice, and maritime jurisdiction.

In September 1789, the Judiciary Act was passed, implementing Article Three by providing for six justices who would serve on the court for life. The same day, President George Washington appointed John Jay to preside as chief justice, and John Rutledge of South Carolina, William Cushing of Massachusetts, John Blair of Virginia, Robert Harrison of Maryland, and James Wilson of Pennsylvania to serve as associate justices. Two days later, all six appointments were confirmed by the U.S. Senate.

The Supreme Court later grew into arguably the most powerful judicial body in the world in terms of its central place in the U.S. political order. In times of constitutional crisis, for better or worse, it always played a definitive role in resolving the great issues of the time.

“Habits are like financial capital – forming one today is an investment that will automatically give out returns for years to come.”

Shawn Achor

As of Friday, January 29th, there are 368 JW on Book 1 and 192 JW on Book 2. There are currently 56 Commercial Apprentices, 14 S&C Apprentices, and 0 Residential Apprentices available for dispatch. There are 13 First Period Commercial Bootcamp graduates available for dispatch. There are also 4 Limited Energy Bootcamp graduates and 1 Residential Bootcamp graduate available for dispatch.