

The Retail Contractor

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SPRING EDITION • 2021

NEWSLETTER

Two Tax Credits in the Covid Stimulus Could Save Your Business Thousands

Don't miss out on these provisions of the bill passed in December in addition to the paycheck protection program

By Gene Marks

This article originally appeared on theguardian.com. Reprinted with permission from the author.

While a lot of attention has been given to the recent renewal of the paycheck protection program, there are two tax credits included in last December's Taxpayer Certainty and Disaster Tax Relief Act that may actually be more valuable for many small businesses. Why?

Because the PPP is a forgivable loan that's only available to certain businesses, whereas the employee retention tax credit and the work opportunity tax credit are both potential cash payments that are available to a greater number of small businesses.

Interested? You should be. Because if your business is still in operation but has been at least partially affected by Covid, then you're probably eligible.

To be eligible for the employee retention tax credit in the first or second quarter of 2021 you must first show that your business had fewer than 500 full-time-equivalent employees and was either partially or fully shut down due to Covid restrictions. Even if you don't match the shutdown requirements you can still qualify by demonstrating that your revenues (defined as total sales, net of returns and allowances) declined in either quarter by more than 20% compared with the same quarter in 2019 (employers that did not exist in 2019 can use the corresponding quarter in 2020 to measure the decline in their gross receipts).

That threshold is lower than what is required to access PPP funds, which requires showing a 25% reduction in revenues. Assuming you qualify, you may be surprised at just how much money you'll save. So here's how you will figure that out.

(Continued on next page)



RCA's mission is to promote professionalism and integrity in retail construction through industry leadership in education, information exchange, and jobsite safety.

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The first step will be to calculate the payroll taxes owed – like you usually do – for the quarter on your federal quarterly reporting form 941. You take 70% of each of your employees’ wages – whether they were working or furloughed and this includes health benefits – paid up to \$10,000 that quarter. So the maximum credit for the first two quarters of 2021 is \$7,000 per employee per quarter.

Now, go back to your form 941 and deduct – or credit – that amount against the Fica (the 6.2% social security tax) liability your company owes. Because this is a “refundable” tax credit if you owe less money than the amount of the credit you can get the money returned to you in cash. This is not a loan. There is no forgiveness. There’s no additional paperwork other than completing the federal form 941 which you, your payroll company or your accountant already does.

Can you still claim the credit and participate in the paycheck protection program? Sure. As long as the wages you’re using in the credit calculation are separate from the wages you’re using to calculate the PPP loan and its forgiveness. In other words, no double dipping.

If an employee is included for the work opportunity tax credit, their wages are not allowed to also be included for purposes of calculating the employee retention tax credit.

The employee retention tax credit isn’t new. It began with the March 2020 Cares Act and employers can still go back and retroactively claim a credit for that year. But the bar to qualify is higher for 2020 and the amount of the credit is less. Thanks to the more recent stimulus bill, the requirements for the first two quarters have been loosened so it’s become easier and more lucrative.

Pretty great, right? Well, that’s not all. There’s another lucrative tax credit that every small business owner should know about. It’s called the work opportunity tax credit. This is also a refundable credit and was extended through 2025.

This credit is completely separate from the employee retention tax credit. That credit was for retaining employees. The work opportunity tax credit encourages you to hire employees. But not just any kind of employee. This credit is for small businesses who hire certain veterans, people off of welfare or out of prison and rehab and – most importantly – those that have been “long-term”

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President's Message

Steve Bachman, President, Retail Construction Services



One Last Time...

This March, I will have the honor of turning over my President title to Ray Catlin and “ride off into the sunset”. This expression has been around for a long time and has different meanings for different people, but the paraphrase I like best is: “You ride off into the sunset and discover it is the sunrise.”

I have thoroughly enjoyed the opportunity to serve this organization and will continue to do so in the future in whatever capacity is deemed to benefit the membership. Many of the relationships (and friendships) I have with “you guys” have only grown stronger and deeper. I can say I am truly appreciative of that and hope we can stay even more connected with each other in the future.

The organization is in good hands. The strategy to maintain relevancy is at the forefront for the Executive Committee as they dive into 2021 and beyond. Discussions about how we can help each other and elevate the industry will continue. In the next few months, we'll present webinars with speakers that can give us insight, hope, and encouragement when we all need to hear it.

As we ask ourselves these questions – What can we continue to learn from each other? How can we share experiences (life and business) and continue to grow our bond as a great organization? – we will work together to find the answers and be a resource to our fellow members.

We have all been through a lot over the last few years, most notably COVID-19, challenges and uncertainty in our businesses, and apprehension with the civil unrest we have experienced. Dirty Harry always asks, “Are you feeling lucky?” I am, and I do. We live in a great land of opportunity and mystical wonder whether we realize it or not; and the future is still ours to write, so let's go do it.

PS-If you have any feedback or ideas for the organization, please contact me at sbachman@retailconstruction.com.

Election Results

Thank you to everyone who participated in our general election. The following members were elected to the RCA Board of Directors for the 2021-2024 term:

David Brown, President of Retail Construction, Tri-North

Jay Dorsey, President, Triad Retail Construction, Inc.

David Martin, H.J. Martin & Son

Mike Sullivan, President, Sullivan Construction

Hunter Weekes, Vice President, Weekes Construction, Inc.

At RCA's December 2020 Board meeting, the following officers were elected for the 2021-2022 year:

President: Ray Catlin, President, Peinado Construction

Vice President: Eric Handley, Chief Operations Officer, WM. A. Randolph Inc.

Secretary/Treasurer: Justin Elder, President, Elder-Jones, Inc.

ADVISORY BOARD

Isyol Cabrera - Edible Arrangements

Mike Clancy - FMI

Randy Danielson - Shakopee Mdwankaton Sioux Community

Jason Kraus - Kohl's

Jeffrey D. Mahler, AIA - L2M, Inc.

Jason Miller - JCPenney Company

Jeff Montang - JLM Retail

John Polzer - Cantey Hanger LLP

Steven R. Olson, AIA - CESO, Inc.

Charles Ross - Seritage Growth Properties

Brad Sanders - CBRE | Skye Group

COMMITTEE CHAIRS

LEGISLATIVE/REGULATORY

Andy Bohon
legislative@retailcontractors.org

MEMBER BENEFITS

David Martin
memberbenefits@retailcontractors.org

MEMBERSHIP

Hunter Weekes
membership@retailcontractors.org

RECRUITMENT

Jay Dorsey
recruitment@retailcontractors.org

SAFETY

Eric Berg
safety@retailcontractors.org

SCHOLARSHIP

Mike McBride
Justin Elder
scholarship@retailcontractors.org

SPONSORSHIP

Phil Eckinger
sponsorship@retailcontractors.org

TRAINING

Eric Berg
Carolyn Shames
training@retailcontractors.org

OFFICERS

President - Steve Bachman
Retail Construction Services, Inc.

Vice President - Ray Catlin
Peinado Construction

Secretary/Treasurer - Eric Handley
William A. Randolph, Inc.

Immediate Past President - Rick Winkel
Winkel Construction, Inc.

BOARD OF DIRECTORS

2023 Steve Bachman
Retail Construction Services, Inc.

2022 Eric Berg
Gray

2022 Ray Catlin
Peinado Construction

2021 Jay Dorsey
Triad Retail Construction, Inc.

2021 Phil Eckinger
Eckinger Construction Co.

2023 Justin Elder
Elder-Jones, Inc.

2021 Jack Grothe
JG Construction

2022 Eric Handley
William A. Randolph, Inc.

2021 David Martin
H.J. Martin & Son, Inc.

2021 Mike McBride
Westwood Contractors

2021 Carolyn Shames
Shames Construction

2021 Hunter Weekes
Weekes Construction, Inc.

2023 Rick Winkel
Winkel Construction, Inc.

2023 Andy Bohon
Westwood Contractors

PAST PRESIDENTS

David Weekes 1990-1992

W. L. Winkel 1993

Robert D. Benda 1994

John S. Elder 1995

Ronald M. Martinez 1996

Jack E. Sims 1997

Michael H. Ratner 1998

Barry Shames 1999

Win Johnson 2000

Dean Olivieri 2001

Thomas Eckinger 2002

James Healy 2003

Robert D. Benda 2004-2006

K. Eugene Colley 2006-2008

Matthew Schimenti 2008-2012

Art Rectenwald 2012-2014

Mike Wolff 2014-2016

Robert Moore 2016-2017

Brad Bogart 2017-2018

Rick Winkel 2018-2019

RCA Membership

RCA members must meet and maintain a series of qualifications and are approved by the Board of Directors for membership. They have been in the retail construction business as general contractors for at least five years; agree to comply with the Association's Code of Ethics and Bylaws; are properly insured and bonded; are licensed in the states in which they do business; and have submitted letters of recommendation.

COMPANY	CONTACT	PHONE	STATE	EMAIL	MEMBER SINCE
Acme Enterprises, Inc.	Jeff Lomber	810-499-7127	MI	jlover@acme-enterprises.com	2009
Atlas Building Group	Brian Boettler	636-368-5234	MO	bboettler@abgbuilds.com	2017
Beam Team Construction, Inc.	Tim Hill	770-442-2534	GA	timhill@thebeamteam.com	2019
Bogart Construction, Inc.	Brad Bogart	949-453-1400	CA	brad@bogartconstruction.com	2008
Buildrite Construction Corp.	Bryan Alexander	770-971-0787	GA	bryan@buildriteconstruction.com	2013
Comet Construction	Bernard Keith Danzansky	561-672-8310	FL	barney@danzansky.com	2016
Commercial Contractors, Inc.	Kenneth Sharkey	616-842-4540	MI	ken.t.sharkey@teamcci.net	1990
Commonwealth Building, Inc.	Frank Trainor	617-770-0050	MA	frankt@combuild.com	1992
Construction One, Inc.	Bill Moberger	614-235-0057	OH	wmoberger@constructionone.com	2015
Corstone Contractors LLC	Mark Tapert	360-862-8316	WA	Mark@corstonellc.com	2019
David A. Nice Builders	Brian Bacon	757-566-3032	VA	bbacon@davidnicebuilders.com	2011
De Jager Construction, Inc.	Dan De Jager	616-530-0060	MI	dandj@dejagerconstruction.com	1990
Desco Professional Builders, Inc.	Bob Anderson	860-870-7070	CT	banderson@descopro.com	1995
Diamond Contractors	Lori Perry	816-650-9200	MO	loriperry@diamondcontractors.org	2015
DLP Construction	Dennis Pigg, Jr.	770-887-3573	GA	dpigg@dlpconstruction.com	2008
E.C. Provini, Co., Inc.	Joseph Lembo	732-739-8884	NJ	jlembo@eprovinci.com	1992
Eckinger Construction Company	Philip Eckinger	330-453-2566	OH	phil@eckinger.com	1994
EDC	Christopher Johnson	804-897-0900	VA	cjohnson@edcweb.com	1998
ELAN General Contracting Inc.	Adrian Johnson	619-284-4174	CA	ajohnson@elanc.com	2010
Elder-Jones, Inc.	Justin Elder	952-345-6069	MN	justin@elderjones.com	1990
Encore Construction, Inc.	Joe McCafferty	410-573-5050	MD	joe@encoreconstruction.net	2018
Engineered Structures, Inc.	Mike Magill	208-362-3040	ID	mikemagill@esiconstruction.com	2016
Peinado Construction	Ray Catlin	972-972-4020	TX	ray@fapeinado.com	2020
Fi Companies	Kevin Bakalian	732-727-8100	NJ	kbakalian@ficompanies.com	2017
Fiorilli Construction, Inc.	Jeffrey Troxell	216-696-5845	OH	jtroxell@fio-con.com	2019
Fortney & Weygandt, Inc.	Greg Freeh	440-716-4000	OH	gfreeh@fortneyweygandt.com	2013
Fred Olivieri Construction Company	Dean Olivieri	330-494-1007	OH	dean@fredolivieri.com	1992
Frontier Building Corp.	Andrew Goggin	305-692-9992	FL	agoggin@fdllc.com	2018
Fulcrum Construction, LLC	Willy Rosner	770-612-8005	GA	wrosner@fulcrumconstruction.com	2014
Go Green Construction, Inc.	Anthony Winkco	412-367-5870	PA	anthony@ggc-pgh.com	2017
Gray	Robert Moore	714-491-1317	CA	ramoore@gray.com	2005
H.J. Martin & Son, Inc.	David Martin	920-494-3461	WI	david@hjmartin.com	2016
Hanna Design Group	Jason Mick	847-719-0370	IL	jmick@hannadesigngroup.com	2016
Hardesty & Associates	Scott Hardesty	949-723-2230	CA	scott@hardestyassociates.com	2020
Harmon Construction, Inc.	William Harmon	812-346-2048	IN	bill.harmon@harmonconstruction.com	2017
Hays Construction Company, Inc.	Roy Hays	303-794-5469	CO	r.hays@haysco.biz	2002
Healy Construction Services, Inc.	James Healy	708-396-0440	IL	jhealy@healyconstructionservices.com	1996
Howard Immel Inc.	Pete Smits	920-468-8208	WI	psmits@immed-builds.com	2018
International Contractors, Inc.	Bruce Bronge	630-834-8043	IL	bbronge@icinc.com	1995
J. G. Construction	Jack Grothe	909-993-9332	CA	JackG@jgconstruction.com	1998
JAG Building Group	Matt Allen	239-540-2700	FL	matta@jagbuilding.com	2019
James Agresta Carpentry Inc.	James Agresta	201-498-1477	NJ	jim.agresta@jacarpentryinc.com	2013
KBE Building Corporation	Michael Kolakowski	860-284-7110	CT	mkolakowski@kbebuilding.com	1998
Kerricook Construction, Inc.	Ann Smith	440-647-4200	OH	ann@kerricook.com	2012
Lakeview Construction, Inc.	Kent Moon	262-857-3336	WI	kent@lvconstruction.com	1998
M. Cary, Inc.	Robert Epstein	631-501-0024	NY	repstein@mcaryinc.com	2014
Management Resources Systems, Inc.	Doug Marion	336-861-1960	NC	dmarion@mrs1977.com	1992
Marco Contractors, Inc.	Martin Smith	724-741-0300	PA	marty@marcocontractors.com	1994
Market Contractors	Kerry Lobbestael	503-255-0977	OR	kerry@marketcontractors.com	2019
National Building Contractors	William Corcoran	651-288-1900	MN	bill@nbconstruction.us	2013
National Contractors, Inc.	Michael Dudley	952-881-6123	MN	mdudley@ncigc.com	2018
Pinnacle Commercial Development, Inc.	Dennis Rome	732-528-0080	NJ	dennis@pinnaclecommercial.us	2012
Prime Retail Services, Inc.	Donald Bloom	866-504-3511	GA	dbloom@primeretailservices.com	2014
PWI Construction, Inc.	Jeff Price	480-461-0777	AZ	price@pwiconstruction.com	2003
R.E. Crawford Construction LLC	Jeffrey T. Smith	941-907-0010	FL	jeffs@recrawford.com	2011
Rectenwald Brothers Construction, Inc.	Art Rectenwald	724-772-8282	PA	art@rectenwald.com	1996
Retail Construction Services, Inc.	Stephen Bachman	651-704-9000	MN	sbachman@retailconstruction.com	1998
Retail Contractors of Puerto Rico	Sean Pfent	586-725-4400	MI	spfen@rcofusa.com	1996
Rockford Construction Co.	Thomas McGovern	616-285-6933	MI	info@rockfordconstruction.com	2014
Russco, Inc.	Matthew Pichette	508-674-5280	MA	mattp@russcoinc.com	1995
Sachse Construction and Development Corp.	Jeff Katkowsky	248-647-4200	MI	jkatkowsky@sachseconstruction.com	2009

(Continued on page 5)

Scheiner Commercial Group, Inc.	Joe Scheiner	719-487-1600	CO	joe@scheinercg.com	2012
Schimenti Construction Company, Inc.	Matthew Schimenti	914-244-9100	NY	mschimenti@schimenti.com	1994
Shames Construction Co., Ltd.	Carolyn Shames	925-606-3000	CA	cshames@shames.com	1994
Singleton Construction, LLC	Denise Doczy-Delong	740-756-7331	OH	denisedelong@singletonconstruction.net	2012
Solex Contracting	Gerald Allen	951-308-1706	CA	jerry@solexcontracting.com	2015
Southwestern Services	John S. Lee	817-921-2466	TX	JLee@southwesternservices.com	2017
Sullivan Construction Company	Amanda Sullivan	954-484-3200	FL	amanda@buildwithsullivan.com	2012
Taylor Brothers Construction Company, Inc.	Jeff Chandler	812-379-9547	IN	Jeff.Chandler@TBCCI.com	2014
TDS Construction, Inc.	Robert Baker	941-795-6100	FL	inbox@tdsconstruction.com	1994
Thomas-Grace Construction, Inc.	Don Harvieux	651-342-1298	MN	don.harvieux@thomas-grace.com	2012
Timberwolff Construction, Inc.	Mike Wolff	909-949-0380	CA	mike@timberwolff.com	2008
Tom Rectenwald Construction, Inc.	Aaron Rectenwald	724-452-8801	PA	arectenwald@trcgc.net	2010
Trainor Commercial Construction, Inc.	John Taylor	415-259-0200	CA	john.taylor@trainorconstruction.com	2012
Travisano Construction, LLC	Peter J. Travisano	412-321-1234	PA	pj@travisanoconstruction.com	2015
Tri-North Builders, Inc.	David Brown	608-204-7227	WI	dbrown@tri-north.com	2015
Triad Retail Construction	Jay Dorsey	281-485-4700	TX	j.dorsey@triadrc.com	2013
Warwick Construction, Inc.	Walt Watzinger	832-448-7000	TX	walt@warwickconstruction.com	2008
WDS Construction	Ben Westra	920-356-1255	WI	bwestra@wdsconstruction.net	2019
Weekes Construction, Inc.	Hunter Weekes	864-233-0061	SC	hweekes@weekesconstruction.com	1990
Westwood Contractors, Inc.	Mike McBride	817-302-2050	TX	mikem@westwoodcontractors.com	1990
William A. Randolph, Inc.	Tony Riccardi	847-856-0123	IL	tony.riccardi@warandolph.com	2011
Winkel Construction, Inc.	Rick Winkel	352-860-0500	FL	rickw@winkel-construction.com	1990
Wolverine Building Group	Michael Houseman	616-949-3360	MI	mhouseman@wolvgroup.com	2012
Woods Construction, Inc.	John Bodary	586-939-9991	MI	jbodary@woodsconstruction.com	1996
Vogel Plumbing, Inc.	Brian Hogan	517-528-8990	IL	bhogan@vogelplumbing.com	2020

Visit retailcontractors.org to view the profile of each RCA member company.
Click on "Find a Contractor" on the home page to search the member list.

Please notify the RCA Office (800-847-5085 or info@retailcontractors.org) of any changes to your contact information.

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unemployed. Long-term is defined as more than six months and we all know that this recession has created a lot of those kinds of workers.

If you hire someone that fits those criteria then you can get a refundable credit of anywhere between \$1,200 and \$9,600 (yes, \$9,600) against the income taxes you owe this year. This credit is per employee so the amount may be even higher if you bring on additional people that qualify. If an employee is included for the work opportunity tax credit, their wages are not allowed to also be included for purposes of calculating the employee retention tax credit. Again, no double dipping.

Combined, both the employee retention and work opportunity tax credits can result in a big cash incentive for many small businesses, particularly for those that may not even qualify for another round of PPP. The only caveat I have is that calculating both credits isn't easy or intuitive because, well, it's the IRS, isn't it? So you probably want to engage a professional accountant to help. But your returns for doing this should well exceed your costs – particularly the costs of leaving money on the table in a year when every dollar counts.

Gene Marks is a columnist and author and has appeared as a speaker at the RCA Annual Conference. A past columnist for both *The New York Times* and *The Washington Post*, Gene now writes regularly for *The Hill*, *The Philadelphia Inquirer*, *Forbes, Inc. Magazine*, *Entrepreneur Magazine*, and *Fox Business*.

Gene has written five books on business management, specifically geared towards small and medium sized companies. His most recent is *Want More Cash?: 100+ Ideas And Strategies For Increasing Your Company's Cash Flow This Year*. Learn more at genemarks.com. and visit his blog at genemarks.com/blog.

Diversity & the RCA

Steve Bachman, President, Retail Construction Services



Before we discuss this from the RCA's perspective, I suggest you...

Do a Google search and see what pops up.

Check Wikipedia...

I would bet most of us have as "diverse" a set of definitions for diversity as do the internet, Wikipedia, and Merriam-Webster. When the media talks about diversity, it often has a condescending tone, which is unfortunate. If you look in the mirror you will see that person is different than anyone else in more ways than you can probably count. We are all unique.

Regarding the RCA, did you know:

If you search the RCA Member Directory, you can include "Minority Owned Business" and "Woman Owned Business" in your search criteria. If your company qualifies as one of these entities, I would suggest that you make sure that you are current with all the relevant requirements and then make sure you are listed: prospective clients are checking the RCA website to find you. (Contact the RCA office at info@retailcontractors.org to update your member record.)

Many of us work with clients that have been or are now striving for more diversity in their hiring practices, corporate boards, vendor selection and procurement, etc. If you work with Disney, Best Buy, JCPenney, Starbucks, or countless others, you know that there is a growing trend toward including diversity in acquisition decisions. As an organization, we may be able to support these initiatives. I invite you to send me any feedback or suggestions at sbachman@retailconstruction.com.

ANNUAL CONFERENCE

August 20-22, 2021 | National Harbor, MD

Save the date for our 2021 Annual Conference, which will be held in National Harbor, MD (outside of Washington, DC) at the Gaylord National Resort, prior to SPECS. Our timeline is as follows.

Friday, August 20

6pm, welcome reception

Saturday, August 21

8am-3:30pm, conference (Gaylord)

Saturday, August 21

6-10pm, Anniversary Dinner (Gaylord)

Sunday, August 22

Golf Tournament (venue TBD)

We will have the agenda posted soon—stay tuned!

NEW SHOW DATES

August 22-24, 2021



Gaylord National Resort &
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Event

www.SPECSshow.com



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fbatuta@ChainStoreAge.com or 212.756.5269

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