

TENNESSEE



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The TN PHCC Newslink

July/August 2021

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President's Message

Can you believe it's already July?
And how great is it to be maskless?
I threw all of mine away last week.



Summer is speeding by and fall will be here before we know it. Finally, we can get back to normal operations except for the problems of a limited supply of parts, equipment and workforce. Hopefully, we will continue to have good numbers of students in our apprentice school both in person and on line that will help our workforce shortage in the near future.

The Knoxville PHCC had their Apprentice Graduation and Awards Banquet and we had our Ride and Decide kickoff last month at our new PHCC Office location. It was great to have our own place as well as the first in-person events in over a year. The Knoxville Trustees are planning to have an official open house in August with test and hands-on training stations in place and ready for this year's apprentice classes. The TN PHCC Online Apprentice Program will also use the space for hands-on testing and we will debut our new offices at the same event.

We also had our first Clay Shoot this year at Chilhowee Sportsman's Club. Thanks everybody that participated or sent someone. We will have another Clay Shoot in Crossville on September 10th. Our Trade Show and Apprentice Contest will be September 2nd at the Knoxville Expo Center. We hope to have a great show to make up for the year we lost.

Ride and Decide is winding down the June assignments and July assignments are ready to get to work. I hope we all found good potential employees for our trade and helped some young people with a life decision they will soon be facing.

Thanks everybody for what you do throughout the year for our industry, our association, our youth and our workforce families. I hope you are all having a great year and wish you the best of luck in the future. May God bless you all.

Thanks again and I'll see you at the next event,

President, TN PHCC

Sept 2: TN PHCC Annual Convention and Trade Show at the Knoxville Expo Center

Our Mission Statement:

"The TN PHCC is dedicated to serving and improving the PHC industry by providing opportunities for continuing education, communication, social networking, and business improvement."

"We are dedicated to the protection of the environment and the health and safety of our society."

Member News

Upcoming Date Reminders...

July 16-17: TN PHCC Summer Board Meeting, Charleston SC

August 23-24: Knoxville PHCC Apprentice School Registration, Knoxville

Sept 2: TN PHCC Annual Convention, Trade Show and Apprentice Contest Knoxville Expo Center

Sept 10: Fall Clay Shoot at Crossville Sports Park

Sept 24-25: Fall Board Meeting and Family Festival at the Meadowview Marriott, Kingsport TN

Oct 20-22: PHCC CONNECT National Convention in Kansas City MO

Please note- All members are invited and encouraged to attend state board meetings, please RSVP to the State Office.



In Sympathy

Our condolences and prayers to our Executive Director Beth Killen's family for the passing of her mother, Catherine Masters, on June 11, 2021. Cathy was 81 years old and retired to Maryville with Beth's father Ken, 18 months ago. They were married 60 years and loved Tennessee and especially the friendly people and the great weather. More Information can be found on Legacy.com

Welcome New Contractor Members:

Volunteer Plumbing

2119 Ridge Crest Drive
Knoxville, TN 37918
865-679-8228
Contact: Amber Lamance

Wilson Brothers Plumbing

207 Pinedale St.
Maryville, TN 37801
865-361-3614
Contact: Ricky Wilson

Welcome New Associate Member:

Chattanooga Software Center

3821 Saint Elmo Avenue
Chattanooga, TN 37409
423-821-3463
Contact: Susan Field
sfield@surfnusa.net

Chattanooga Software Center

Business Software - Since 1996



Pineapple Code
Better Business Software



System Analysis
& Consulting



SurfN Software
"works for you"

The Chattanooga Software Center

is a 'full line' comprehensive software facility serving businesses large and small. Owned and operated out of Chattanooga by the Field Family since 1996, they now serve clients in over 22 industries across the United States and Canada.

Their team has extensive experience in software implementation, "replacing gaps and hazards of patchwork software with complete, high quality systems". Chattanooga Software will give you straight answers and plain talk that you can understand. Providing advice, guidance, and sources you need to "get the right stuff".

Recognizing Retiree Cindy Hutchens

On April 28th, the Knoxville PHCC Apprentice School said farewell to Plumbing Instructor Cindy Hutchens. Cindy was a teacher for the school for more than 17 years and retired to spend more time with her family. We wish her the best!

The plaque reads: *In great appreciation for your 17 years of dedication and services to apprentice education and especially for all the lives that you have impacted over the years! You will be missed, From all of your friends at the Knoxville PHCC Apprentice School 2021.*



PHCC**CONNECT**2021

**Stand Together.
Work Together.
Build Together.**

OCTOBER 20-22, 2021
Kansas City Marriott Downtown & Kansas City Convention Center
Kansas City, MO
phccweb.org/connect **Register Now**

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State News

Scholarship Awards from the Tennessee PHCC for 2021

The TN PHCC Scholarships are presented annually and funded by the Tennessee PHCC Danny Burnette Golf Classic, which was postponed this spring and will be re-scheduled this fall or next spring.

The criteria for selection is based on scholarship, character, leadership, career goals and experience.

Preference in selecting recipients is given to students who plan to pursue a career in business or mechanical engineering and who are preparing to enter the PHC industry following college graduation. Each student receives a scholarship of \$1000.



Brandon Jacoby, Knoxville, is the son of Bill and Jennifer Jacoby. Bill is the Vice President of Hobbs and Associates in Knoxville. Brandon is currently a Junior at Virginia Tech studying Industrial Systems and Engineering.



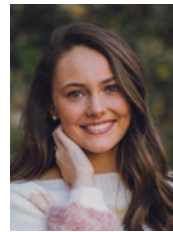
Derek Jacoby, Knoxville, is the son of Bill and Jennifer Jacoby. Bill is the Vice President of Hobbs and Associates in Knoxville. Derek graduated high school this year and plans to attend Baylor University and study Neuroscience and Business.



Lauren Jacoby, of Knoxville, is the daughter of Bill and Jennifer Jacoby. Bill is the Vice President of Hobbs & Associates in Knoxville. Lauren has completed her sophomore year at the University of Tennessee, Knoxville and her major is Supply Chain Management.



Catherine Noelle Page, of Hendersonville, is the daughter of Tim and Leslie Page. Tim works for Ivey Mechanical in Gallatin as an Engineer. Noelle is a sophomore at the University of Tennessee, Knoxville and is pursuing a degree in Architecture.



Dannah Persinger, of Jonesborough, is the daughter of Danny and Leslie Persinger. Danny is the EHS Director and Leslie is the Office Manager at Nor-Well Company in Jonesborough. Dannah graduated high school this year and plans to attend the University of Virginia at Wise and has not yet decided her major.

Congratulations to the Scholars!

Apprentice Contestants Needed

Do you know a 3rd or 4th year apprentice or recent apprentice school graduate that you think is really accomplished? At our annual Trade Show and Convention on Sept 2nd, we will hold a state contest to determine which two apprentices we will send to the national PHCC competition in October in Kansas City and we need your best!

Part of the competition is hands-on and part is a written test for the plumbing and the HVAC contestants. We will send one from each trade to the national competition, all expenses paid by national sponsors and the winner's prizes.

Please call the state office with your contestant's information and we will send you the registration information.

Contractor and Associate Member of the Year Nominations

At the annual convention on September 2nd, we will announce the Contractor of the Year and the Associate of the Year. Do you know someone that has shown **PROFESSIONALISM, MANAGEMENT SKILLS, TRADE INVOLVEMENT, COMMUNITY SERVICE and DEDICATION to the PHC industry?** Please submit nominations (see page 13) by August 15th.



2019 Contractor of the Year— Scott Robinson

State News

State Office Move

The office is officially moved in to the new location at 1000 Dutch Valley Drive, Suite B. We will be holding an Open House in early August and members are encouraged to stop by and see our new space.

There are 4 classroom style rooms that members can use for meetings and training for members as well as a large lab area that we share with the Knoxville Apprentice School. Meeting an out-of-town client or scheduling a training program?

Just call us to reserve your space, the rental fee is \$25 per hour per room to help cover the utilities. Stay tuned for more information on the upcoming open house event.



2021-2022 TN PHCC Board of Directors:

We thank the TN PHCC Board of Directors for their continued service to our Association. At the Spring Board meeting in May, the members renewed their commitment to serve the members of the Association. We have a few Director spots open, please contact your local chapter or the state office if you are interested in serving.



From left to right: Gary Nave, Doug Mayes, President Gordy Noe, Donna Johnston, Michael Vance, Vice President Scott Robinson, Board Chair Kay Keefe, Treasurer Terry Self and Bill Jacoby. Not shown– Drew Dawson.

First Live Post Pandemic Career Fair!

April 15th marked our first career fair in over a year since the pandemic. We met at Byington Solway CTE Center outside in the sun.



We talked to students and teachers and promoted the trades through the Apprentice School and the Ride and Decide program.

As seen on a service truck....



Local Chapter News

Ride and Decide Kicks Off After a Pandemic Year Break

The highly successful Ride and Decide program that pairs students ages 16 and up with paid positions for the summer so they can “ride along” and try out the trades kicked off for the 2021 year on May 12th. Last year the program was postponed due to the pandemic and the students and employers were excited to continue the program this year.



The students met with employers at the new TN PHCC State Office on Dutch Valley Drive and asked questions about the type of jobs available and what the company does in the trades. The employers asked about the student's interests and then described a typical day at the employer's company.

The first session's job started on June 7th and end on June 30th. The second session's will start on July 7th and end on July 30th. There will be a luncheon for the students and the employers in conjunction with the Knoxville PHCC Chapter luncheon on July 26th.

At the time of this printing, 2 of the June students that had just graduated high school were hired to full time year-round positions during the June session- Good news! For more information on the program and how you can assist the future generations to choose the trades, please call the state office.



Program founder, Gordy Noe spoke to the group of students and parents at the Kick Off Session about the details and purpose of the program.



Local Chapter News

Knoxville PHCC Graduation and Awards Banquet

On April 28, 2021, the Knoxville PHCC Apprentice School held their annual Graduation and Awards Banquet at the new school location on Dutch Valley Drive. The banquet was not held last year due to the pandemic and this year only the graduating apprentices, their families and employers were present. Awards for Perfect Attendance and Apprentice of the Year were awarded. The awards for lower classman were distributed at their last classes.



Trustee Gordy Noe of Pioneer Heat & Air officiated the ceremony. The Trustees for the program are: Rick Pittser of Quality Plumbing & Mechanical, Scott Robinson of Scott's Plumbing, Terry Self of Interstate Mechanical, Steve Graham of Northwest Plumbing and Donna Johnston of Engert Mechanical.

The school and the Trustees thanked the generous sponsors for the graduation awards and performance prizes:

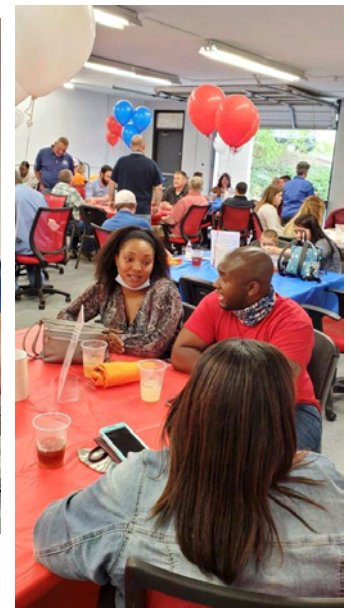


Coastal Supply
DeWalt Tools
Ferguson Knoxville
Gray Hodges
IronAge Work Boots
Kenny Pipe & Supply
Milwaukee Tool
Viega

We wish all of the apprentices luck and success and we hope to see you as future members of the Tennessee PHCC!



Congratulations to 'Apprentice of the Year' for 4th year apprentices: Logan Batts -Sheet Metal, Berma Mathieu- Plumbing and Christopher Martinec- HVAC.



Local Chapter News

Congratulations Graduates!

On April 28th the Knoxville PHCC Apprentice School held their annual banquet and awards ceremony at the new school location on Dutch Valley Road. Parents, friends and employers all gathered with the apprentices to celebrate their graduation after four years of hard work and dedication. They received tools and supplies generously supplied by our sponsors shown on the previous page.

Good Luck and Success to the 2021 Graduates from the Knoxville PHCC Apprentice program:

Plumbing:

Thomas Brockman
Aaron Buckley
Jacob Covington
CK Dalton
Jordan Daub
Luke Farmer
Nicholas Hickman
Dylan Joyce
Robert Lewallen
Kyler Lothrop
Chris Lowery
Mitchell Aundreus Martin-Wright
Berma Mathieu
Joseph Neuhard
Chase Nicholson
Nicholas Parton
Keyton Thomas
Michael Torres
Joshua Wamsley

Sheet Metal:

Logan Batts
Roy Gibson
James Hirt

HVAC:

Joshua Cooper
Christopher Martinec
Travis Oglesby
Terrell Patrick



Photos from top to bottom: Trustee Terry Self congratulating a graduate, 2021 HVAC Class, 2021 Sheet Metal Class and 2021 Plumbing below.



Member News

Spring Clay Shoot Challenge Results

On June 11th, the TN PHCC Hosted the Spring Clay Shoot Challenge at the Chilhowee Sportmans Club in Maryville. It was an overcast day, but warm and the shooters had a great time at the 13 station sporting clay course. Each shooter had 100 clays to shoot on the wildlife themed course. We thank Coastal Supply for their event sponsorship!

Winners: **1st Place Stowers Rents (score of 329)**
2nd Place Cherokee Millwright (score of 319)

Other teams: Engert Mechanical (2 teams)
HVAC Inc.
Scott's Plumbing
Master Services
ServPro of Rocky Hill, Sequoyah Hills/South Knoxville
Pioneer Heating and Air

Worst Shooter: Randy Filler won a \$250 lesson from Chilhowee Sportsmans Club!

Event Sponsor: Coastal Supply

Station Sponsors: Scott's Plumbing, Master Services



The Stowers Rents First Place Team



The Cherokee Millwright Second Place Team



Thank you to our event sponsor- Coastal Supply!



Please join us for our
Fall Clay Shoot at the Crossville Shooting Sports
Park on September 10th!



Business News

Employee Retention Credit – ERC: by Leigh Anne Joseph, Culpepper CPA

More money in your pocket for paying wages to employees. Businesses could be eligible to claim up to \$19,000 per employee if they meet certain qualifications.



We have written a lot over the last year about the new legislation that came out of the COVID-19 pandemic. That's because there's a lot to cover. The Employee Retention Credit, especially after the revisions made to it with the most recent package passed by congress at the end of 2020, is an opportunity you certainly don't want to overlook.

Could your business be eligible for a tax credit on wages paid to employees?

Just when year-end tax planning was almost complete for 2020, Congress passed the Taxpayer Certainty and Disaster Tax Relief Act of 2020 (TCDTRA) on December 27, 2020. This law made quite a splash and created lots of changes to the 2020 tax situation for millions. Some of the most impactful changes related to reversing the treatment of eligible PPP loan expenses as well as significant enhancements to the Employee Retention Credit ("ERC") that was enacted under the CARES Act.

So what does all of this mean? Here, we aim to help you wade through all of these acronyms and tax law changes. Under the Cares Act, a company that received a PPP loan was not eligible for the ERC. However, that all changed with the passage of the TCDTRA on December 27, 2020. Businesses can now claim the ERC even if they were a recipient of a PPP loan. One important point to watch out for though: the ERC may not be claimed for any wages that were used towards forgiveness of a PPP loan. This "double dipping" was expressly prohibited in the latest Act.

Are you eligible for the Employee Retention Credit?

If your business is considered an "essential" business, it will probably be a little harder to qualify, but it's still possible. However, most of those businesses that qualify will fall into the category of those that were required to shut down or were otherwise significantly impacted by COVID-19. In order to qualify, a business must meet one of the following:

For 2020:

- Gross receipts were down at least 50% in the 2nd, 3rd, or 4th quarters as compared to the same quarter of 2019, OR
- The business had operations that were either fully or partially suspended due to a government order related to COVID-19.

For 2021:

- Gross receipts were down 20% in the 1st or 2nd quarters as compared to the same quarter of 2019 or the immediately preceding calendar quarter if the business did not exist in 2019, OR
- The business has operations that were either fully or partially suspended due to a government order related to COVID-19.

Time period and amount of Employee Retention Credit available

The ERC is currently available for wages paid from March 12, 2020 through June 30, 2021.

For 2020, the amount of the ERC is equal to 50% of the qualified wages paid to an employee (up to \$10,000 of eligible wages per employee). This results in a maximum credit of \$5,000 per employee.

For 2021, the amount of the credit goes up to 70% of qualified wages paid to an employee (up to \$10,000 of eligible wages per employee **per quarter**). This results in a maximum credit of \$14,000 per employee (\$7,000 for both 1st and 2nd quarters of 2021).

This means businesses could receive as much as \$19,000 per employee for if they qualified for the maximum credits in both 2020 and 2021.

How to claim the credit, even for tax periods already passed

The ERC is retroactive for wages paid after March 12th, 2020, which means a business that was previously ineligible because they received a PPP loan in 2020 can now claim the ERC if they paid qualified wages in excess of the amount used for PPP loan forgiveness. While this all may sound great, you may still be asking "How do I go about getting the money in my bank account?"

(continued on next page...)

Business News

Employee Retention Credit – ERC (cont.)

Eligible employers can get immediate access to the credit by reducing their payroll tax deposits they are otherwise required to make. If the payroll tax deposits are not sufficient enough to cover the amount of the available credit, the employer may get an advance payment from the IRS. Businesses can request these advance payments on Form 7200, Advance of Employer Credit Due to COVID-19. To claim the employee retention credit retroactivity for past quarters, qualifying employers should amend the appropriate employment tax returns by filing a Form 941-X.

“Small” Employer Provision

The CARES Act previously provided that employers with less than 100 employees could claim the ERC on all wages paid that otherwise qualify for the credit. Those with more than 100 employees could only claim this credit on wages paid to employees who were not working. The TCDTRA increases that threshold to 500 – meaning that employers with fewer than 500 employees, who are otherwise eligible, can claim the ERC on wages paid to employees who are still working.

In Conclusion

Like many of the other incentives and opportunities introduced in response to the impact of COVID-19 on small businesses, the Employee Retention Credit can be a great source of relief to those businesses that felt it most.

At Culpepper CPA, we pride ourselves on staying up to date on these constantly-changing tax laws and can help you navigate the uncertainty. We can assist you with determining your eligibility and preparing the necessary forms to claim these credits. We provide a full range of in-depth tax planning and consulting services and specialize in helping you proactively manage your tax situation. Contact us today if we can help you with any tax, accounting, or business consulting projects.



DELIVERING CUSTOMER SATISFACTION

WE DELIVER MORE. BEACUSE WE CAN. Honesty and excellent business ethics flow through our history for more than 25 years. Independent, family-owned values run deep in our commitment to you. Building relationships that stand the test of time means exceeding your expectations. When you treat others with respect, you earn the respect of the business community. So, just as you bring passion to your project, **we will deliver our passion for plumbing.**

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Business News

Triple Protection Plan – An Employee Retention Strategy

Over the years you've built a profitable business. You've invested your money and time to cultivate your passion. Now it's time to consider your most valuable business asset. While physical assets- the buildings and equipment- support financial goals, the success of many businesses can be traced to the good judgment, skills, and expertise of your key employees.



Ask yourself: What if a competitor makes your key employee an offer they can't refuse? What is the impact on the business if you or your key employee dies? What happens to the family of your key employee when the paycheck stops?

Your key employees aren't listed on your balance sheet or your income statement, but what they do makes an impact. Unfortunately, many business owners train and mentor employees with the intention they will stay forever, only to have them leave. Many people don't realize how costly this can be if they have not thought about losing an employee, or considered the consequences associated with that loss.

The question becomes how to protect your business against these possibilities. Wisely allocating your financial resources and providing protection for multiple concerns with one specially designed program can help protect your business.

Triple Protection Plan

With a Triple Protection Plan you can help address your employee retention concerns and help protect against the financial impact of an employee death. It can also provide a benefit for an employee's spouse and/or children. Here are the three components of the plan:

1. **A Private Bonus Plan** can help retain employees. It is a program you develop that would pay selected employees set bonuses at specific times. The plan can be informally funded with a cash value life insurance policy and helps protect against the employee's voluntary departure by providing a strong incentive to stay. The business applies for, owns, and pays the premiums on a life insurance policy on the key employee to informally fund the private bonus plan. The business can then withdraw policy cash values as needed and in accordance with policy terms to pay the scheduled bonuses.
2. **Key Person Coverage** can help protect against financial losses associated with an employee's death. The proceeds from the same life insurance policy can help provide liquidity, which can be used to recruit, hire, and train a replacement. It can also be used for business continuation or overhead expenses.
3. **Family Protection** allows the business the opportunity to share the life insurance protection with the employee's family. Using an Endorsement Split Dollar plan, the company can provide life insurance to a key employee. The company remains in control of the policy while offering some financial resources for the key employee's family with a portion of the death benefit.

Employee retention and the potential departure of a key person are concerns for all business owners. By using a Triple Protection Plan, you can help enhance your efforts to incentivize talented employees to stay. One plan to help address three problems!

This article is for general information and risk prevention only and should not be considered another offer of insurance or legal, financial, tax, or other expert advice. The recommendations herein may help reduce, but are not guaranteed to eliminate, any or all losses. The information herein may be subject to, and is not a substitute for, any laws or regulations that may apply. This information is current as of its publication date (June 15, 2021) and is subject to change. Some of the services referenced herein are provided by third parties wholly independent of Federated. Federated provides access to these services with the understanding that neither Federated nor its employees provide legal or other expert advice. All products and services not available in all states. Qualified counsel should be sought with questions specific to your circumstances. All rights reserved.





Everything is Encrypted — Now What!?
Five Things to Help Prevent Ransomware
Impacting Your Business

Tuesday,
July 20, 2021
1:00 p.m. (CST)



Federated Mutual Insurance Company and its subsidiaries
Not licensed in all states.



The TN PHCC Newslink
TENNESSEE ASSOCIATION OF PLUMBING -
HEATING - COOLING CONTRACTORS, INC.
1000 Dutch Valley Drive Suite B
Knoxville, TN 37918

STATE ASSOCIATE MEMBERS SUPPORTING PHCC

ASSOCIATE MEMBERS listed
support the TENNESSEE PHCC:

A6 Sales	Hajoca-Knoxville	ServPro of Rocky Hill, Sequoyah Hills,
Arzel Zoning Technology	Hendersonville Winnelson Co.	South Knox
Beaty Chevrolet Company	Hobbs & Associates	Stowers Rentals
Ben O'Neal Company	Hoffman & Hoffman	Sunbelt Marketing
Boiler Supply Company	James M. Pleasants Co.	Tennessee 811
Bradley-Hughes LLC	Kenny Pipe & Supply Inc.- Knoxville	Tim Morales and Associates
Charlotte Pipe & Foundry	Lewis Thomason- Knoxville	Titeflex Corp– Gastite Division
Chattanooga Software Center	Lewis Thomason- Nashville	TIS Insurance Services
Coastal Supply Company	Life Insurance Company of Alabama	Tradesmen International
Enviro-Systems	Mid America Marketing	Trane Company
FC² Sales Inc.	Peacock Sales Company	United Testing & Balancing
Federated Insurance Company	PDI- Plumbing Distributors Inc.	WM McClain Company
Ferguson, Knoxville	Pulley & Assoc. of TN, LLC	West Chevrolet Inc.
Freeland Chevrolet	REA, Inc.	Wiggs, Haun, & Bohan Sales Co.
Geny Insurance Group	Reeder Chevrolet	WorkTrux
Gray Hodges Corporation	Safety and Health Compliance Inc.	

Thank You to Our Elite Associates



DIAMOND



2021 TN PHCC Contractor/Associate Member of the Year

OFFICIAL NOMINATION



Nominee's Full Name: _____ Title: _____

Business Name: _____ Chapter: _____

The criteria established for the TAPHCC Contractor/Associate Member of the Year is that the annual award will be given to an individual who has significantly contributed to the PHC industry and to the PHCC Association during the past year.

Please state the reason you are nominating this person: _____

Please use the reverse of this page to note any achievements, contributions and/or special challenges for this nominee and please include any of the following attributes this nominee demonstrates:

1. PROFESSIONALISM - Training of personnel, programs designed to insure customer satisfaction, creative management procedures, etc.
2. MERCHANDISING SKILLS - Showroom development and utilization, journeyman selling, selling up, advertising, and public relations efforts.
3. MANAGEMENT SKILLS - Innovative management techniques and procedures.
4. TRADE INVOLVEMENT - Participation in apprentice training, industry funds, code committees and association leadership.
6. COMMUNITY SERVICE - Achievements in civic activities that enhance the public image of the PHC industry.
7. DEDICATION- Exemplary service to the industry through participation, volunteerism and/or innovation.

The TN PHCC Award Selection Committee will make the determination of the TN PHCC Award(s) from the nominations submitted. Awards will be presented at the TN PHCC Annual Meeting and Convention.

Please email completed nomination to: office@taphcc.com

Nomination submitted by:

Name: _____

Chapter: _____ Date: _____

Nominations may be submitted by any Tennessee PHCC member or the nominee. The member nominated must be a member-in-good-standing with the PHCC Association.

Nomination deadline: August 15th, 2021