



# The Masonry Update

what's happening in the masonry industry in New Jersey

NEWS FLASH: SEPTEMBER 25, 2020

## **PRESIDENT SIGNS MEMORANDUM FOR PAYROLL TAX DEFERRAL**

Employers *MAY* chose to defer the withholding, deposit and payment of the employee portion of FICA taxes (6.2% tax on employee wages) for wages paid if less than \$4,000 gross in a two week period (\$104,000 annually) from September 1, 2020 through December 31, 2020 under a Memorandum signed by the President on August, 8, 2020. Amounts shall be deferred, and payment postponed without any penalties, interest, additional amount, or addition to the tax. [Read the Memorandum](#)

On August 28, 2020, the IRS released *Notice 2020-65* providing limited guidance to employers. [Read Notice](#)

Numerous commentaries note that employers are hesitant and are not rushing to offer this benefit to their employees at this time because the guidance still leaves unanswered questions. The IRS may release additional guidance and new forms advising employers how the taxes may be reported and paid, unless Congress enacts legislation to forgive these taxes, but no plans currently exist to do this. Please note the below:

- Deferral is not mandated, nor is there any penalty outlined for not participating as it is the option of the employer,
- It *seems* that an employee cannot require the employer to participate, it is totally up to the employer,
- The total applicable taxes withheld must be paid between January 1, 2021 and April 30, 2021 or penalties, interest and addition to the tax due will begin to accrue on any unpaid applicable taxes on May 1, 2021,
- The IRS has the ability to impose 100% liability for failure to pay the deferred taxes on the employer in the event the tax is not properly withheld and paid,
- If taxes are deferred, employers are required to collect these amounts ratably from the employee's pay for the period from January 1, 2021 through April 30, 2021, which means employees will have less take-home pay than normal during this time,
- If an employee separates from service prior to the postponement period, it is still the employer's responsibility to pay the applicable taxes due.

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*This is not intended to be legal or accounting advice. Consult with your attorney and accountant with respect to your situation and individual circumstances.*

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## **GET THE FACTS: CMU CHECKOFF TOWN HALL MEETING/WEBINAR**

**September 29, 2020 @ 10:00 AM - [REGISTER!](#)**

Find out the facts about the CMU Checkoff, a program to help drive construction and consumer demand for masonry, by watching the virtual "GET THE FACTS" Webinar. Your questions on the program, the implementation process and the opportunities to grow the concrete masonry industry will be answered by CMU Checkoff producers and Department of Commerce Representatives.

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## **GOVERNOR MURPHY SIGNS ENVIRONMENTAL JUSTICE LEGISLATION**

On September 18, 2020, Governor Murphy signed S232 which requires the DEP to evaluate environmental and public health stressors of certain facilities on overburdened communities when reviewing certain permit applications.

There are approximately 310 municipalities in New Jersey that have "overburdened communities". So that no community should bear a disproportionate share of these adverse environmental and public health consequences, the bill requires the DEP to evaluate certain types of facilities; gas fired power plants and cogeneration, some sewage treatment plants, scrap metal facilities, transfer stations, solid waste facilities, and more, when reviewing permit applications.

In short, a permit applicant would be required to:

1. Prepare an environmental justice impact statement,
2. Transmit the statement to the DEP, the governing body, and the clerk of the municipality,
3. Organize and conduct a public hearing in the overburdened community.

Governor Murphy said “This action is a heroic step to ensure that true community input and collaboration will factor into decisions that have a cumulative impact for years to come. I’m incredibly proud that New Jersey is now home to the strongest environmental justice law in the nation.” [Read S232](#)

## COVID-19

### NABTU: CONTRACTOR SCREENING OF CONSTRUCTION WORKERS

The EEOC issued guidance for the Construction Industry, in Q&A form, regarding the ADA and screening of employees before entering a job site. For details read the [Q&A Summary](#) published by North America's Building Trades Unions (NABTU) & [EEOC's Guidance](#) on COVID-19.

[Visit Our Website for All COVID-19 Resource Links](#)

## EARN LU/HSWs

Click Below to Register

Masonry Education Session:  
09/29 - [Resilient Masonry: Storm Shelters](#)



## DOES YOUR MEMBERSHIP LISTING NEED AN UPDATE?

Do you know what your Membership Listing looks like?

Have we received a current Profile Form?

Let us know if you would like a copy of your previous listing.

### NORTHEAST REGIONALS



The SPEC MIX BRICKLAYER 500 “Supermason”, Northeast Regional Series, will be held this year in Richmond, Rhode Island on **October 15th, 2020**. Last year, the competition was held at the BAC ADC Local 4 Training Center in Fairfield, NJ and our Member **VIP Construction** had the winning Mason/Mason Tender team. We will keep you updated with the link to watch LIVE. Visit [www.specmix.com](http://www.specmix.com) for more details.

### ON THE LIGHTER SIDE

#### MASONRY TRIVIA

Brick is man’s oldest manufactured product.



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