

OSHA and NDA Discuss New Employer Requirements on COVID-19 Vaccinations

Last Friday, NDA was asked by senior staff at the Occupational Safety and Health Administration (OSHA) to participate in a high-level briefing regarding the recent [announcement](#) that employers with 100+ employees will be required to ensure that all employees are vaccinated against COVID-19 or require weekly COVID tests. This will take the form of an Emergency Temporary Standard (ETS) to be issued by OSHA. Employers with 100 or more employees will also be required to provide paid time off for vaccinations or to recover if they are under the weather post-vaccination.

OSHA shared several key details with NDA regarding the timing of the ETS, opportunities for stakeholder input and others. Below is a summary:

- OSHA plans to issue the ETS in the coming weeks, ranging from 2 to 8 weeks. There is currently no precise date or a more narrow timeframe;
- The ETS will be made effective immediately when published by OSHA;
- OSHA will provide stakeholders the opportunity to provide input after the ETS is issued and made effective;
- The 100 employee threshold will apply to the employee count and not a single worksite; and
- The testing/vaccination requirement will not apply to employees working remotely or employees who are physically isolated from co-workers.

NDA will work with senior staff at OSHA to ensure that any requirements from OSHA will be workable for the demolition industry. NDA will share additional information as it becomes available. For questions, contact Kevin McKenney at kmckenney@demolitionassociation.com.

House Committees Advance Budget Reconciliation Plan

Several committees in the House of Representatives recently marked up and approved legislation to be included in President Biden's \$3.5 trillion budget reconciliation plan, known as the "Build Back Better Act." These bills will now be combined into a single piece of legislation which will be considered by the full House later this fall.

The Build Back Better Act would levy \$2 trillion in new taxes on individuals and businesses over the next decade to pay for new programs related to housing, education, immigration, child care, paid leave and other social spending. A brief summary of the tax provisions can be found below.

It is important to note that the House markups are just the first step in the budget reconciliation process and a number of Senators have expressed concerns with provisions in the House bill, including the proposed tax increases. The bill is expected to be amended by both the House and Senate several times before receiving a final vote in either chamber. NDA continues to lobby Congress against tax increases and in support of other demolition industry priorities.

Below is a brief summary of the tax provisions included in the Build Back Better Act:

- Increases the top individual income rate from 37% to 39.6%.
- Repeals the section 199A 20% pass-through deduction for taxpayers with incomes above \$400,000 (single) and \$500,000 (married).
- Includes a 3% surtax on individuals (including pass-throughs) with incomes over \$5 million.

- Applies a 3.8% Medicare surtax to business income greater than \$400,000 (single) and \$500,000 (married).
- Increases the top corporate rate from 21% to 26.5%. The rate structure provides for a rate of 18% on the first \$400,000 of income; 21% on income up to \$5 million, and a rate of 26.5% on income thereafter. The benefit of the graduated rate phases out for corporations making more than \$10 million.
- Includes new limitations on the ability to deduct interest on business loans.
- Increases the top capital gains rate to 25%.
- Phases out the increased estate tax exemption by the end of 2021. This would reduce the exemption to roughly \$5 million for individuals and \$10 million for couples.

A full summary of the tax provisions can be found [here](#).

Webinar: COVID-19 Emergency Temporary Standard (ETS) and Infrastructure and Government Update

Please join the National Demolition Association (NDA) for a [special members-only webinar](#) where Director of Government Affairs Kevin McKenney will provide an update on the Occupational Safety and Health Administration (OSHA) COVID-19 Emergency Temporary Standard (ETS), Infrastructure and a recap NDA's lobbying activities.

Friday, September 24th at 1:00 p.m. EDT

The following topics covered in the webinar:

- Occupational Safety and Health Administration (OSHA) COVID-19 Emergency Temporary Standard (ETS)
- Update on major legislation in Congress including infrastructure and taxes
- NDA's priorities for the remainder of 2021

[Register for the free webinar](#)

DOL Announces Annual Update to Minimum Wage for Federal Contractors

The U.S. Department of Labor recently issued a [Federal Register notice](#) announcing an annual update to the current Executive Order 13658 minimum wage for workers performing work on or in connection with covered contracts. As announced in the Federal Register notice, the Executive Order 13658 minimum wage rate will increase from \$10.95 to \$11.25 per hour effective Jan. 1, 2022. The new rate must generally be paid to workers performing work on or in connection with covered contracts.

Covered contracts that are entered into on or after Jan. 30, 2022 – or that are renewed or extended (pursuant to an option or otherwise) on or after Jan. 30, 2022 – will be generally subject to a higher minimum wage rate of \$15 per hour established by [Executive Order 14026](#), "Increasing the Minimum Wage for Federal Contractors," signed by President Biden on April 27, 2021.