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TAX TIME



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Post Your Cal/OSHA 300A Log February 1 to April 30.  
*Plus*, Some Must Report Online by March 2.



### MCAC Collaborates on Early Retention Release Bill

MCAC has helped draft language to get subcontractors paid sooner.

While several bills have been signed into law that help subcontractors, most notably by shortening the progress payments timeline on public and private projects from 10 to 7 days (SB 293 eff. 2012) and permanently capping public works retentions at 5% (AB 2173 eff. 2023), the emphasis has been on public projects. The subcontractor community has long desired similar relief on private projects.

MCAC and the American Subcontractors Association of California (ASAC) have collaborated to make some headway on this complex retention issue by introducing the concept in the much needed area of affordable housing. While affordable housing is a far cry from the expansive list of private projects to which we would like to see retention policy changes apply, it is a step toward getting our proverbial foot in the door.

#### The Need for Reform:

1. Even at 5%, the amount of retention could be higher than the amount of profit the subcontractor has on the project. This causes the sub to pay out of their own pocket to cover expenses and finance the project.
2. Many GC's require an additional line item on the Schedule of Values for close out/punch list/warranty/demobilization/etc. This essentially raises the amount of retention held.
3. Some trades are on and off projects before the project is even halfway complete. These trades are penalized by having to wait for other work to be completed

before they are fully paid.

A special thank you to *MCAC Treasurer*, Troy Brewer of Townsend & Schmidt Masonry, for putting a fine point on language describing the needed reform and to the entire MCAC Board of Directors (*President* - Ken Tejeda, *Vice President* - Dan Ricketts, *Secretary* - Armando Echeverria, *Treasurer* - Troy Brewer and *Immediate Past President* - Ray Wetmore) for providing data to craft our subcontractor retention wish list.

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## Tax Deadlines Extended for Storm Impacted Counties



Californians impacted by winter storms now have until May 15, 2023 to file various federal and state individual and business tax returns and make tax payments, the [Internal Revenue Service](#) and [California Franchise Tax Board](#) have announced.

Residents and businesses in 41 of California's 58 counties have been granted this relief. Eligible counties are Alameda, Colusa, Contra Costa, El Dorado, Fresno, Glenn, Humboldt, Kings, Lake, Los Angeles, Madera, Marin, Mariposa, Mendocino, Merced, Mono, Monterey, Napa, Orange, Placer, Riverside, Sacramento, San Benito, San Bernardino, San Diego, San Francisco, San Joaquin, San Luis Obispo, San Mateo, Santa Barbara, Santa Clara, Santa Cruz, Solano, Sonoma, Stanislaus, Sutter, Tehama, Tulare, Ventura, Yolo, and Yuba.

Those qualifying for extensions include:

- Individuals whose tax returns and payments are due on April 18, 2023.
- Quarterly estimated tax payments due January 17, 2023 and April 18, 2023.
- Business entities whose tax returns and payments are due on March 15, 2023

[IRS Announcement](#) - *California storm victims qualify for tax relief; April 18 deadline, other dates extended to May 15*

[Office of Governor Gavin Newsom Announcement](#) - *Tax Relief for Californians Impacted by Storms*



## Reminder! Post Your Cal/OSHA 300A Log February 1 to April 30

California law requires employers to **post the Cal/OSHA Form 300A Annual Summary of Work-Related Injuries and Illnesses from February 1 to April 30** of the year following the year covered by the form. That means your 2022 Form 300A should be posted February 1 through April 30.

- Display it in a conspicuous area where notices to employees are customarily located.
- Make a copy of the form available to employees at each worksite and to employees that do not have a fixed establishment to which they report.
- Take it down upon conclusion of the required posting time.
- Keep it on file for five years following the year to which it applies.
- Provide a copy of the summary (Form 300A) or the log (Form 300) to current and former employees and their representatives upon request.
- COVID-19 fatalities or illnesses must be recorded like any other occupational illness.
- Note: Even if there were no injuries during the covered year, the summary log must still be displayed.

Many employers in California must also comply with electronic submission of workplace injury and illness records requirements by March 2nd each year. [Cal/OSHA has posted details on which employers are required to submit the electronic reports](#) as well as other information online. **Construction employers with more than 20 employees are subject to the online reporting requirements.** Electronic filing is done through the federal OSHA Injury Tracking Application (ITA).

! Electronic Filers Take Note of New Login Procedures ! All current and new account holders must connect their Injury Tracking Application (ITA) account to a Login.gov account with the same email address to access the application for the 2023 collection of Calendar Year 2022 Form 300A data. Instructions are provided on the [OSHA ITA site](#). Also, OSHA is hosting a free webinar on its [recordkeeping requirements](#) and electronically submitting workplace injury and illness data using the [Injury Tracking Application](#) on February 2 from 7:00 a.m. - 9:00 a.m. PST / 10:00 a.m. – noon EST. [Register here](#).

Read the [Cal/OSHA 300A Posting Reminder Notice](#) .

See [Cal/OSHA's Record Keeping Overview](#).

[California Code of Regulations, Title 8, sections 14300 through 14300.48](#) outlines definitions and requirements for recording work-related injuries, illnesses and fatalities.

