



# INTERNATIONAL BROTHERHOOD

of

## ELECTRICAL WORKERS

### LOCAL UNION # 405

*Cedar Rapids / Iowa City*

*February 2026*

#### No Tax On Overtime Facts

##### Who Qualifies?

- Only W-2 employees are covered.
  - Anyone working as an **independent contractor is not eligible.**
- The benefit phases out for those making more than:
  - **\$150,000 (Single)**
  - **\$300,000 (Married Filing Jointly)**
- Employees who work for **rail carriers do not qualify** for the deduction.
- The benefit will **end with the 2028 tax year.**

##### How Does the Deduction Work?

- Starting with the **2025 tax year**, Employers must provide workers with a W-2 that lists **qualified overtime compensation.**
- Employees may **deduct that qualified overtime from their federal taxable income.**
- Eligible employees can deduct up to:
  - **\$12,500 annually (Single)**
  - **\$25,000 annually (Married filing jointly)**
  - Applies to **overtime earned on or after January 1, 2025**
- The deduction goes down **\$100 for every \$1,000 over the threshold.**
  - Example: If you made **\$152,000**, you can only deduct **\$12,300 max.**

##### What is Qualified Overtime Compensation

- Employees may **only deduct overtime compensation required under the Fair Labor Standards Act ("FLSA")**
  - Requires that employers pay overtime at **time-and-a-half for all hours worked over 40 in a workweek.**
  - Employees may **NOT** deduct:
    - Overtime earned under a **state law** requirement;
    - Overtime earned under a **collective bargaining agreement**, except for FLSA overtime after 40 hours/week.
    - **Shift differentials, weekend premiums or other differentials** not required by the FLSA.

##### Can Overtime be Deducted for State and Local Taxes?

- **No.** The deductions do **not apply** to Social Security and Medicare taxes, **state taxes and local taxes.**

# February 2026

Sun	Mon	Tue	Wed	Thu	Fri	Sat
1	2 RENEW Board Game Night 6:00pm	3 RENEW Meeting	4	5 Iowa Women in Trades 6:30pm	6	7
8	9	10 RENEW Board Game Night 6:00pm	11 E-Board Meeting 5:00pm	12	13	14
15	16	17 Stewards Meeting 5:00pm	18 General Meeting 6:00pm	19	20 Apprentice Poker Party	21
22	23	24	25 Women's Committee 4:30pm	26	27	28

# BUSINESS MANAGER REPORT

Brothers and Sisters of IBEW L.U. 405,

I would like to start this newsletter off by thanking our former Organizer Chad Campion. Chad has decided to go back to working with the tools in the field. He has dedicated a large portion of his career to working for L.U. 405 as an Organizer. Which is a tough and often uncomfortable job to try and convince the non-union electrician to break away from their current employer and come work for a signatory employer. I also thank Chad for being a no-nonsense advice giver. He has helped me through every part of my career from a first-year apprentice to my current role. If you run into Chad, please thank him for his contributions he has made and continues to make for L.U. 405.

The Linn County Board of Supervisors voted to approve the re-zoning application of the Duane Arnold Energy Center (DAEC) on the third and final reading on Wednesday, January 14th. This is one more hurdle cleared to restart the nuclear facility that we once upon a time thought was going to be decommissioned. While we are getting closer to restarting the facility, we still need approval from the Federal Nuclear Regulatory Commission (NRC) and the State of Iowa Utilities Commission (IUC). With the current attitude from both political parties towards nuclear energy, we are optimistic that we will get the approval for this project.

There are a couple of other projects coming up for consideration by the Linn County Board of Supervisors. The first one is a Google Data Center located in Palo, IA. If this project gets approved, Google has announced a 25-year power purchase agreement with DAEC. This will not only be work building the data center but continuous shutdown work at DAEC over the lifetime of that power generating facility. The second is the planning and zoning of an 850 MW natural gas powerhouse. If this project gets approved, it will help address a power shortage to allow us to keep more construction projects coming to our area.

Also, nuclear related. On January 5th, the Governor of Iowa established an Iowa Nuclear Energy Task Force comprised of utility company represents, academia, government officials, and labor. Myself and Andy Roberts (UA 33) have been appointed to this task force representing labor. Our goal is to make sure that these projects go through in a responsible manner for all parties involved including taxpayers, consumers, organized labor, etc.

During these busy times when we have all this large-scale work going on, let's not forget to be our "Brothers and Sisters keeper". This means that we need to take extra precautions to ensure the safety of everyone on the job. This means that we need to take extra precautions to ensure the safety of everyone on the job.

*Continued on next page...*

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## **Contact Info**

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Website: [www.ibew405.org](http://www.ibew405.org)

### **Cedar Rapids JATC:**

Main Phone: (319) 654-9238

Website: [www.crejatc.org](http://www.crejatc.org)

### **Auxiant:**

Main Phone: (319) 398-3283

Main Fax: (319) 866-9889

**Bill:** Ext. 1363 For:  
Union Services or HRA

**Tina:** Ext. 1208 For:  
COBRA Coverage

**Rachel:** Ext. 6970 For:  
Short Term Disability

**Jordan:** Ext. 1299 For:  
Vision Claims &  
Prescription Safety Glasses

### **Covenant EAP:**

(833) 434-1335

Group Code: EAPIBEW22

### **Milliman:**

(866) 767-1212

### **Wellmark**

#### **Health/Prescriptions:**

Customer Service:

(800) 524-9242

Group #: 56700

Union Liaison, **Bob Gilmore:**

[gilmorer2@wellmark.com](mailto:gilmorer2@wellmark.com)

### **Delta Dental of Iowa**

(800) 544-0718

Group #: 1-35517-1

## ***Business Manager Report continued from page 3...***

This might mean exercising your "stop work authority" to walk down and ensure the equipment you are about to work on is properly locked out and de-energized. It might mean you are walking by and see one of our members struggling to accomplish a task and you offer them a helping hand. We want to complete these jobs on time and in a craftsmanship like manner but not at the expense of someone's life. Remember your training and your oath to your brothers and sisters and we will accomplish these goals together.

In Solidarity,  
Matt Resor  
Business Manager

## **REFERRAL AGENT REPORT**

In December, we wrote 78 JW referrals, 38 CE/CW and 6 VDV referrals.

Unemployed:

- Book 1- 30
- Book 2- 12
- Book 3- 0
- Book 4- 0
- VDV- 0
- Resi- 0

Use these good times to start building an emergency fund. We are working class, and while we do better than most, we are closer to losing everything than ever joining the billionaire class. Around the USA jobs are already being mothballed due to changes in policy, loss of Federal funding, and uncertainty. We're fortunate to not have that happening here. DAEC is going to continue ramping up going into Feb/March, Prairie Creek RICE units in Feb/March, and the next phases of QTS/EWD are beginning. Help us keep this momentum by attending hearings and speaking to Local and State elected officials about the importance of regulation and job creation.

In Solidarity,  
London Morehouse, Referral Agent, #7477713

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## **Women's Committee**

For those of you who are new or maybe have a new lady on your crew, our women's committee meets the 4th Wednesday of the month. We have been a little focused planning the 11th District Women's Committee Training, but we are always happy to see a new face and hear new ideas. This month we covered a couple of upcoming events for the year. First is the Iowa Women in Trades Leadership Summit, which will be in Ankeny on March 7th. It's free to attend and starts at 9:00am. It is open to all tradeswomen across the state and is a great networking event. Next will be our IBEW Training, which will be a small 2-day event. Friday afternoon we will be making blankets for the homeless/animal shelters again for a service event and then a social that evening for any women in town. Saturday will be the main training put on by Local 405 and 1362, followed by dinner and a social that night. Any volunteers for the event (male or female) are welcome. Lastly is the Tradeswomen Build Nations event, which will be this September in Houston, TX. This is a historically international event (we will see with our current relations with Canada) that is open to all union trades women. Last year they topped 5,000 participants. This is not an IBEW sponsored event but many women say it's very inspirational. Jazmine is our point-of-contact for those who are interested in learning more about this event. Other business that we covered was a new Discord account for our Committees announcements and conversations. It is Ladies of the 405. Let Jazmine, Leah, or myself know if you have any questions.

### **Keeping Your Foundation Solid: The Ultimate Foot Care Guide**

For an electrician, your feet are more than just transport; they are your literal connection to the ground. Whether you're pulling wire in a frozen trench or climbing a ladder in sub-zero winds, cold feet aren't just a nuisance—they're a safety hazard. Numb toes lead to clumsy footwork and slowed reaction times. Treating your boots like a piece of critical PPE is the only way to stay sharp and steady when the mercury drops.

### **Gear Spotlight: Winter & Traction Essentials**

When the temperature drops and the terrain gets slick, these three products are game-changers for comfort and safety:

**Little Hotties Hand & Toe Warmers:** Don't wait until you lose feeling in your toes. These are essential for those sub-zero morning pours. Pro tip: Stick toe warmers to the *outside* of your sock (top or bottom), never directly on the skin, to maintain steady heat without burns.

**Sof Sole Insoles:** Day-to-day work often means standing on unforgiving surfaces like concrete or steel grating. Sof Sole inserts provide the high-impact cushioning that factory boot inserts lack, significantly reducing the "concrete legs" feeling after a long shift.

**Yaktrax:** When the job site turns into an ice rink, Yaktrax provides the bite you need. They slip over your work boots to give you 360 degrees of traction, preventing the slips and falls that lead to preventable back and knee injuries while carrying heavy gear.

### **The Insole Lifecycle: When to Swap?**

Most workers wait until their insoles are literally falling apart to replace them. By then, the damage to your joints is already happening. For casual/office use, insoles should be replaced every 6 to 12 months, for active/gym use, insoles should be replaced every 4-6 months and for construction and heavy labor, insoles should be replaced every 3-4 months.

**Why the frequent change?** For those of us on our feet for extended periods, the foam in an insole undergoes "compression set." Even if they look okay, the structural integrity—the ability to absorb shock—eventually dies. Replacing them regularly helps prevent:

**Plantar Fasciitis:** That stabbing heel pain you feel the moment you step out of bed.

**Lower Back Fatigue:** Poor foot alignment travels straight up your spine, especially when climbing ladders.

**Knee and Hip Strain:** Worn insoles cause your gait to shift, putting uneven pressure on your joints.

**Pro-Tip: The Overnight Dry-Out.** Since most of us don't have a backup pair of expensive steel toes, you have to maximize the few hours your boots are off. Never put your boots directly on a heater or radiator, as high heat can crack the leather and melt the adhesives holding your soles together. Instead, try these field-tested methods:

**Pull the Insoles:** The second you get home, pull your Sof Sole insoles out. This allows air to reach the footbed where moisture gets trapped. Prop them up separately to dry.

**The Newspaper Trick:** If your boots are soaked, stuff them tightly with crumpled-up newspaper (or paper towels). The paper wicks moisture out of the lining. Replace the paper after an hour if they're really drenched.

**Invest in a Boot Dryer:** If you're working outside all winter, a "forced air" boot dryer is the best \$40 investment you'll make. It uses low, gentle heat to circulate air to the toe box overnight without damaging the boot.

**Fan Power:** If you don't have a dryer, simply propping your boots up in front of a regular floor fan will dry them significantly faster than sitting in a dark closet.

In Solidarity, Amanda Cooling, 7477624

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## **JATC Training Center News**

An OSHA 10-Hour Construction Outreach course has been scheduled for the last two Saturdays in February. For those wishing to continue on for the purpose of obtaining a card for the OSHA 30-Hour Construction Outreach course, that will be an option; the dates of the additional classes are yet to be determined.

Additionally, anyone who completed the 10- Hour Construction Outreach course within the past 6 months will also be able to complete the final classes necessary to receive 30-hour card. In order to be eligible, the individual needs to have completed the training for the initial 10-hour card with the training center; in accordance with OSHA regulations, cards obtained through other providers will not be considered.

On May 5th and 6th, the training center will be hosting the course: Fiber Optic Hands-On Fundamentals. The electrical training ALLIANCE has partnered with Tempo Communications, a test and measurements tool manufacturing company, to develop this hands-on fiber optic trainer for splicing and testing fiber optic cabling. The course is free to participants.

During this 2 -day course, a basic review will refresh the technician on safety, fiber optic principles, basic fiber links, cable types, measurement parameters, loss components, and connectors. The student will learn basic fiber optic theory and best practices for measuring insertion loss with an optical power meter and light source, fault and length finding with an OTDR, and fusion splicing. Fiber hand tools and fusion splicer technology will be discussed along with OTDR theory in an easy-to-understand format; therefore, the learner gains the confidence necessary to instruct others.

There is no cost for this course, it is recommended that students complete the online Fiber Optics-Level 1 Course available by contacting the training center. Space is limited; a maximum of 12 seats is available. Participants with a BICSI Certification are eligible for 14 BICSI CEU's.

Finally, the week of April 6th -10th was a scheduled class week. Due to a scheduling conflict with the IBEW 11th District Progress Meeting, there will be no classes that week. Those classes have been moved ahead to the week of March 30th to April 3rd, which originally had no classes scheduled.

In Solidarity

Jebediah Novak

Training Director

## **Retirees Social Club**

The Retirees meet every third Thursday at 11:30 am for lunch at the Union Station. These lunches are a great way to meet new friends and to re-unite with some old friends that you may have lost contact with since retiring. Stop by the Union Station this month and enjoy some memories!

**Members In Arrears  
As of February 5, 2026**

**A & B Electric**

Bruce Heiken  
Roger Steichen

**Acme Electric**

Brayden Bennett-Casali  
Nick Casey  
Chris Clime  
Olivia Croy  
Caleb Hoenig  
Jonathan Jardim  
Arthur Johnson  
Elijah Kaine  
Jonathan Kelley  
Lucas Long  
Lowell Meier  
Timothy Ratchford  
Jeremy Sellers  
Gary Tomas  
Calvin Voelker  
Jacob Wendling  
Matt Wenger

**Baker Group**

Jason Burroughs  
Keith Chesmore  
Jared Spurr

**Basepoint**

Randy Buresh  
Troy Davis  
Terry Hootman

**BIS Industrial**

Gracy Kennedy  
Douglas LeMaster  
David Rees

**Cupertino Electric**

Lamel Brandon  
Dylan Cochel  
Dallas Grant  
Aidan Milford  
Frandie Pierre  
Shane Tran  
Shaka Ware

**ESCO Electric**

Aaron Bramer  
Raymond Hard  
Jeremy Hedlund  
Lillian Iglehart

**Gerard Electric**

Jeffrey Blount  
Jerry Gerard  
Hunter Mann  
Christian Munn  
David Thompson  
Andrew Waite

**Hawkeye Electric**

Chad Andersen  
Daniel Brady  
Jared Crary  
Derek Dunkin  
Shanna Graves  
Michael Hebert  
Travis Johnson  
Kirby Kesterson  
Alexander Kruser  
Christopher McKinney  
Ian Monnahan  
Dane Preisser  
Daniel Radig  
Daniel Raney  
Henry Raue  
Todd Reves  
Scott Schwab  
James Sturgeon

**Justice Electric**

Jesse Clark  
Paul Pata

**Munson Electric**

Michael Feltman  
James Goldbeck  
Keanan Neuhaus  
Devin Quinn  
Billy Willingham

**Nelson Electric**

Caleb Cummings  
Kyle Howald  
Jessica Peters  
Michael Rinholen  
Seth Scott  
Mitchell Wirfs

**Paulson Electric**

Matthew Biewen  
Travis Cornwell  
Austin Hanover  
Jordan Miller

**Premier Electric**

Dale Ellingson

**Ruyle Mechanical**

Mitchell McKusick  
Jeffery Steffensmeier

**SE Electric**

Benjamin Vozenilek

**Shay Electric**

Jim Caslavka

**Tech Solutions**

Mike Ammeter  
Tyler Goettsch  
Tyler Steinwand

**Trey Electric**

Dan Davis  
Beau Nelson  
Drew Richardson  
Chase Stinger

**Tri-City Electric**

Gabe Bernemann  
Nolan Dewitte  
Ross Donaldson  
Adam Dubois  
Tretton Duffie  
Jacob Durgin  
Ryan Fairchild  
Stephen Goodanew  
Richard Jeray  
Ceremy Joseph  
Shane Kaeffring  
Keith Kaiser  
Robert Oppenheimer  
Vincent Price  
Alexa Ramirez  
Logen Rodriguez  
Cade Schnepf  
Brennan Schulze  
Jeffery Steege  
Eon Struchen  
Robert Sumner  
Joshua Taylor  
Djimy Toussaint  
Danielle Voelker  
Ryan Weuve  
Jacob White

**Out of Work**

Chad Andrews  
Trevor Denman  
Lonnie Dennis  
Jacob First  
Kevin Groves  
Matt Hancock  
Val Holub  
Todd Kelly  
Andriy Lapitskyy  
David Lindemann  
Johnathon Logue  
Matthew Michael  
Adam Olsem  
Dana Pasker  
Todd Paulsen  
Thomas Skaar  
Lane Stewart  
Garrett R. Smith  
Kenneth Templeton  
Aaron Vulich  
Kyle Whittaker

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