There could

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Looking back on our accomplishments of the

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What great work we have accomplished! And

One warm, spring afternoon shortly

association that was actively participating

shaping the policies and processes that

impact everyday engineering business practices

Indiana. One warm, spring afternoon shortly

after that first year of involvement, I sat across

the desk from Stephanie Morse explaining how

much I wanted to be a part of this influential

community and asked what I needed to do to

get more engaged, be named to the Board of

Directors, and work my way towards being

President of ACEC Indiana. Well, here I am

and what a rewarding journey this has been!

What great work we have accomplished! And

we have so much more to do!

Looking back on our accomplishments of the

last decade – delivering Major Moves; securing

a gas tax increase and long-term transportation

funding; developing partnerships with agencies
towards delivering their aggressive

and shaping fair procurement

processes – you can’t help but swell up a little

with pride thinking of the hard work and results

we’ve achieved.

July of 2017 saw the development of our

strategic plan. Developing that plan with some

of the smartest and most thoughtful engineers

and engineering business leaders in Indiana,

the process brought home what ACEC means

to me personally and which is reflected in

our mission statement: To be the collective

goal. Developing that plan with some

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our mission statement: To be the collective

voice of the Indiana consulting engineering

community.

To be the collective voice means doing what

is best for the engineering community, which may

not always be the very best thing for YOUR

company. I feel passionately about this, because

I believe that as leaders, everything we work

towards should be with the aim of elevating the

entire community. When we do this, all will

receive the benefit of our investments of time

and energy.

This has been my approach to my participation

in ACEC. This is a small community and

there is room for all whom work hard to be

successful. If we work together for the greater

good, we all will reap the rewards.

Further, the more inclusive and diverse our

voice, the more creative and inspired is our

message. The concept of diversity is a broad

one and includes diversity of race, size of firm,

specialty, gender, age, disabilities… To be the

voice of the engineering community means

we must hear and include the voice of all in

the engineering community and consider that

voice in our actions. I am exceedingly proud

that many of our strategic objectives support

this concept of inclusion and diversity, such as:

• Diversity in leadership opportunities

and creating clear pathways to success.
• Diversify representation within

committees and the Board of Directors.
• Broadening member interaction and

benefits within all disciplines of the profession.
• Attracting and engaging young

professionals in meaningful association issues

and activities.
• Expanding networking opportunities

for all members.

Finally, I hope all our membership understands

the significant influence this community has on

our legislative leaders. Legislative leadership

understands that we are a vital resource at their

disposal offering expertise and guidance. Our

grass roots efforts throughout the past two years

has seen the mobilization of our membership

to influence legislation on important issues

such as long-term transportation funding;

qualifications-based selection; duty to defend

in contracting; professional licensing; cookie

cutter school buildings; materials selection;

and more. Our amazing staff and lobbyists

work hard to position us positively – but our

members work hard too and are a vital part of

the equation.

This year we have a wonderful opportunity

to work with legislators on laws guiding
development of autonomous vehicles, water

resources planning and long-term funding,

and duty to defend legislation. There could

be a big win for our community particularly

related to funding for safe drinking and waste

water infrastructure and protecting us against

unfair and uninsurable contract terms. I hope

you will join me when we are called to action

and help support and guide our legislators.

I want to thank our amazing staff and all they
do for us. Beth, Colleen and Shelby work
tirelessly to make sure we are informed,

prepared, and organized in everything we do.

I thank all members who came before us to lay

a solid foundation of this strong organization

and I thank all of you who are engaged and

working diligently now for the greater good. I

am honored to serve as President this year and

will use our strategic plan and objectives to

guide me in our efforts to continually improve

business practices and broaden our overall

engagement through inclusion, diversity,

and networking.
The 2017 Tax Cuts and Jobs Act has resulted in a lot of changes regarding how business expenses are treated. One of the major changes in the tax reform is the deductibility of Meals and Entertainment expenses.

For tax years beginning after 12/31/17, the following changes are in effect:

- The act disallows a deduction for an activity considered to be for entertainment, amusement, or recreation. This includes business entertainment, sky boxes or other private luxury boxes at sporting events, sporting/theatre tickets, golf trips, and entertainment facilities that include lodges and resorts.

- Country club dues are not deductible. However, meals purchased with business clients at the club are deductible up to the 50 percent limit.

- Meals for a company are deductible as a business expense only if specific conditions are met. The deduction for meals is limited to 50 percent of the cost. To be considered directly connected to the business, three conditions must be met:
  1. It must have been scheduled with more than a general expectation of deriving future income, or resulting in a specific business benefit. A meal for general goodwill purposes does not qualify. There has to be a specific business purpose.
  2. A business meeting, negotiation or transaction must actually occur during the meal.
  3. The main character of the event is the active conduct of your company’s trade or business.

- Effective 1/1/2018, through 12/31/2025, on premise meals provided to employees for the convenience of the employer are 50% deductible. These meals must be located on or near the employer’s business premises. After 12/31/2025, these will be non-deductible. Previous to 1/1/2018, these meals were 100% deductible.

- Expenses for traditional recreational, social or similar activities for employees are 100% deductible. These expenses include Christmas parties and summer outings.

- Meals occurred while traveling for business are also 50% deductible.

- With all of the changes noted above, keeping an up to date record or travel log of all expenses occurred related to meals and travel is critical. Taxpayers may be required to produce receipts or paid bills in order to deduct such expenses.

If you have any questions, feel free to contact Scott Sutton at Somerset CPA’s, ssutton@somersetcpas.com