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A PUBLICATION OF THE BALDWIN COUNTY HOME BUILDERS ASSOCIATION

SEPTEMBER/OCTOBER 2015



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2015 Battle
of the Bay**

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ON THE COVER
BCHBA President Mike Henriksen & HBAA President Lynn Corder presents the trophy to the first place team, Knockout Pest Control.

Advertisement for 'A HOME for a HERO' featuring an American flag and a list of 'Big Ticket' items needed for the project, such as Foundation, Framing, Concrete materials, etc.



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IS MY RETIREMENT PLAN LEAVING MONEY ON THE TABLE?



As a home building professional and possibly a business owner, you work long and hard to maximize revenue and manage costs. You wouldn't think of overpaying thousands of dollars for labor or inventory, or letting cash go unaccounted for. Unfortunately, many business owners do leave a lot of money on the table, without even realizing it. How?

Your retirement plans may not have been updated and optimized for current law. Or, you don't yet have any retirement plan, and are missing opportunities for valuable tax advantages and an economical employee benefit.

On one level, this is understandable — because retirement plan design is a complex field, and few business owners can afford the time to learn all of their options and nuances for optimizing a plan for their specific circumstances and goals. Yet, it's also regrettable.

If your retirement plan is leaving money on the table, it can create a drag on both your business and personal balance sheet. Eventually, it may cost you the personal retirement security you hope for...and deserve!

You don't need to be a retirement plan expert to do something about it. BUT you do need a roadmap and guidance to get

you where you need or want to be. There are small, manageable steps that will help lead you to the retirement plan that is best suited to you.

STEP 1

Understand why this is an ideal time to review your retirement plan options and explore additional opportunities available to you.

- Higher contributions and better tax benefits — The maximum dollar amount that can be contributed on behalf of, or by, a participant to a defined contribution plan keeps increasing with inflation indexing. For 2015, this annual contribution limit has increased to \$53,000 (\$59,000 for participants age 50 and older who elect to take advantage of the “catch-up” election on salary deferrals). In defined benefit plans, owners now can set side annual contributions sufficient to pay an annual retirement benefit of up to \$210,000.
- Combination plan — The Pension Protection Act of 2006 created a new type of hybrid pension plan that combines a traditional defined benefit plan with 401(k)-like features. Dubbed a “DB(k),” the plan allows high company contributions for some owners and highly compensated employees,

especially those nearing retirement age. In addition, each plan participant can make elective deferrals up to the 401(k) limit, which is \$18,000 for 2015. (An additional catch-up deferral of \$6,000 is available to participants age 50 and up.)

- Rise of the Roth — Companies are permitted to offer the benefits of Roth accounts in their plans, making possible the ability to take future retirement withdrawals tax-free. By adopting a Designated Roth Account feature, you can personally convert money from the “traditional” side of your plan to the Roth side, whenever this aligns with your retirement goals.
- Cost-consciousness — In 2012, the U.S. Department of Labor began requiring most retirement plan service providers to make compensation disclosures to plan fiduciaries, including the total operating expenses of plan investments, which has increased cost transparency and efficiency for small business retirement plans.
- More planning flexibility — In 2014, the IRS issued regulations that will make it easier to use guaranteed deferred income annuities in retirement plans, thereby shielding a portion of your plan balance from required minimum distributions after reaching age 70½. In

Comparing the Small Business Retirement Plan Choices

Plan Type	Who contributes?	Are annual company contributions required?	2015 Contribution Limit	Main Benefit
SEP	Company only	No	Up to 25% of compensation per employee; 20% of net earnings for a self-employed person (to \$53,000 maximum)	Easy to set up and administer; all investments are in personal IRAs
SIMPLE	Company + participants	Yes	\$12,500 deferral + \$3,000 catch-up; up to 3% employer matching or 2% non-elective employer contributions	Designed for small companies, includes 401(k)-like features, with a regulatory safe harbor; full portability to personal IRA after two years of participation
Owners 401(k)	Company + participants	No	\$18,000 deferral; company contribution of up to 25% of compensation (to \$53,000 combined, +\$6,000 catch-up if age 50)	Designed for single owner/employee, offering most features of a corporate 401(k), including access to loans
Regular 401(k)	Company + participants	No	\$18,000 deferral; company contribution of up to 25% of compensation (to \$53,000 combined, +\$6,000 catch-up if age 50)	Most popular type of corporate defined contribution plan
DC Profit-Sharing	Company only	No	25% of compensation up to \$53,000 maximum	Ability to make contributions tied to annual profits or goals
Defined Benefit (DB)	Company only	Yes	Up to the amount required to fund an annual benefit of \$210,000	Large contributions for highly compensated and older employees
Cash Balance/DB	Company only	Yes	Up to the amount required to fund an annual benefit of \$210,000	Funded like a DB plan, with individual account balances
DB(k)	Company + participants	Yes	Combination of DB and 401(k) limits	Combines benefits of a DB and 401(k) plan, with a single plan document and trustee

All types of retirement plans shown above are broadly available to small businesses, including companies organized as sole proprietorships, partnerships and corporations. SIMPLEs are available only to companies with 100 or fewer employees. Owners 401(k) is a high-limit, flexible contribution plan that is available to owner-only firms that have no full-time common law employees (other than immediate family

addition, the IRS clarified that qualified plans may include tax-advantaged disability insurance, to continue contributions for workers who become disabled.

- New myRA — Starting in 2015, companies may offer (at no cost) a new payroll-deduction option in which each employee may contribute personal after-tax money to a new myRA account in which both principal and interest are guaranteed by the U.S. Government. Each myRA account may grow as large as \$15,000 and then be converted into a personal IRA (Traditional or Roth).

Given these and other changes, how well is your plan meeting personal and company needs? How does it stack up against the plans offered by other companies in your market, including competitors?

STEP 2

Learn the broad categories of plan types and the features and contributions that distinguish one from another. These include SEP, SIMPLE, 401(k), Owners 401(k), Defined Benefit, Cash Balance, DB(k), and others.

STEP 3

If you are not up to date with the changes in the Retirement Plan field, it is important to seek specialized expertise and advice. Speaking with a financial professional now can help you avoid selecting an outdated inefficient plan that may cost you more. Even if you have fallen behind in saving for retirement, the plan design can accelerate contributions and help you catch up.

The final choice is yours to make.

As the exclusive retirement plan provider for NAHB members, AXA has led many individuals and business owners through this process and has the knowledge and experience to be your guide. We will help you break complex, financial issues into small, manageable steps. To schedule a phone consultation and pursue further discussion about your retirement plan options, please call 1-800-523-1125, department 2153 or visit www.axa.com/nahb

This article is only a summary of the business planning strategies presented and is not intended to provide complete information about each strategy. As needed, please consult with a financial professional who can help you determine the strategy that best suits your needs. Guarantees are based on the claims-paying ability of the issuing insurance company. Life insurance contains exclusions, limitations, and terms for keeping it in force. For costs and complete details, contact a financial professional.

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National Association of Home Builders

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Stuart Contracting has been chosen to build the 2015 Showcase Home. Located at 151 Mulberry in Point Clear's The Colony at the Grand subdivision. The home is 3,075 square feet and has 4 bedrooms and 4 1/2 baths with a study, loft space and an outdoor kitchen!

2015 Parade of Homes Builders

Adams Homes	251-751-0060	Mike Ginn	Eric Craig Custom Homes	251-747-5465	Eric Craig
ARK Builders	251-621-1752	Ron Cuny Sr.	Prestige Development	251-490-7470	Ray Roberds
Castle Homebuilders	251-239-8168	Sonny Dobbins	Sanderson Builders	251-968-3283	David Sanderson
DR Horton	251-447-0329	Scott Whitehurst	Stuart Contracting	251-990-9951	Bill Mitchell
DSLH Homes	251-370-9581	Reid Hill	Truland Homes	251-621-0850	Tom Stokes

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AUGUST 13, 2015 AT EASTERN SHORE LANES



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Second Place Team - Gene Evans



Third Place Team - Nash/Pitman



Mallory Pearman's Truland Homes team



Alabama Roofing, "Scott's Ten Pin Nailers"



Coastal Strikers



HBAA President Lynn Corder with "The Three Amigos & One"



Interior Exterior's "Minds in the Gutter"



Kerry O'Connor's Bancorp South



Scott Schoppert dancin' up a storm!



Barbara Frettwells Mobile Lumber Strikers team



"Spare Me", the staff of BCHBA

For more pictures, check out our Facebook page!

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10
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Act Fast Bathtub and Fiberglass, dba Reid Robbins Reid Robbins	4 Yrs.	Foster Contracting Chad Foster	12 Yrs.	Mitchell Homes Stephen Schuhmann	17 Yrs.
Available Heating & Air Conditioning, Inc. Corey MacDonald	10 Yrs.	Gary Buchheit dba Gary Buchheit Drywall Darlene Buchheit	2 Yrs.	Nash Painting Doug Nash	19 Yrs.
Baldwin Container Company LLC Kevin Kircharr	10 Yrs.	GCDC, LLC Ed Agostinelli	2 Yrs.	Oscar Remodel Oscar Mondragon	1 Yrs.
Baldwin Heating & Air Conditioning Steve Dukes	30 Yrs.	General Electrical Maintenance Services, LLC Kenneth Wilkerson	9 Yrs.	Parnell Carpet Installation David Parnell	13 Yrs.
Bay Area Home Improvement, LLC Ric Bennett	11 Yrs.	Greenlawn Maintenance, Inc. Matt Lancaster	4 Yrs.	Paulus National Closing Services, Inc. (PNCS, Inc) Tyler Scott	1 Yrs.
Bellator Real Estate & Development, Inc. Jeanne Nemeth	4 Yrs.	Greg Hobbs Painting Greg Hobbs	2 Yrs.	Peachtree Investments, LLC Erick Crosby	4 Yrs.
Bethel Engineering, Inc. Vince LaCoste	1 Yrs.	Gulf Coast Newspapers Frank Kustura	21 Yrs.	Peralta Flooring Martha Cuadra	5 Yrs.
Black Angus Construction, LLC Thomas Toombs	8 Yrs.	Gulf Dreams, Inc. Trem Perry	7 Yrs.	Polygon Eugene Peacock	4 Yrs.
Blue Haven Pools Marc Mihalsky	6 Yrs.	Gulf South Metals, LLC Mike Sparks	2 Yrs.	Premier Vinyl Siding, LLC Lindsey Clemmons	1 Yr.
Brock's Cabinets South Julian Brock	5 Yrs.	Gulfside Business Group, LLC Nick Peterson	2 Yrs.	Priest Construction, LLC Shannon Priest	11 Yrs.
Cabinet & Stone Werks, Inc. Michael Chandler	3 Yrs.	H2O Solutions David Morace	5 Yrs.	Proline Drywall, Inc. Edward Bowen	2 Yrs.
Central Glass Co., Inc. Bubba Hadley	15 Yrs.	Halex and Harich, Inc. David Halex	3 Yrs.	Quality Stucco & Plastering, Inc. Jeffery Gray	1 Yrs.
Charles Weems General Contractor, Inc. Charles Weems	4 Yrs.	Hill Masonry, LLC Toraino Hill	10 Yrs.	Randy Crocker Home Builder Randy Crocker	13 Yrs.
Childress Landscaping Steve Childress	7 Yrs.	Hurtado Construction Eusebio Hurtado	4 Yrs.	Rapid Roof Repair S. Kellon Pope	14 Yrs.
CJC Construction Melissa Chisolm	1 Yr.	iHeartMedia Mike Scott	17 Yrs.	Reedy Construction, LLC Jeff Reedy	7 Yrs.
Clear Image Glass Co. Tracy Holobaugh	15 Yrs.	Island Air Conditioning & Heating, Inc. Ginny Barnas	11 Yrs.	Regional Ceilings, Inc. Arthur Pouncey	7 Yrs.
Coastal Woodworks, Inc. John Riggins	9 Yrs.	Island Professional Painting Shane Lindsey	1 Yr.	Roberts Brothers, Inc. Daniel Dennis	1 Yr.
Comfort Solutions Heating & Cooling, Inc. Benjamin Wilcox, IV	8 Yrs.	J Guzman Masonry Jacqueline Guzman	1 Yr.	Robinson Electric, LLC Tommy Robinson	12 Yrs.
Community Bank Coast Greg Gontarski	7 Yrs.	James Brothers Excavating, Inc. Robert James	23 Yrs.	Rodney G. Barnett Plastering Contractors Rodney Barnett	11 Yrs.
D & D Cement Finishers Marvin Dickinson	4 Yr.	John Emrich Contracting John Emrich	12 Yrs.	Rose's Tree Service Thomas Rose	5 Yrs.
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Duct Doctor USA of South Alabama Daniel Noebel	5 Yrs.	KWL Construction, Inc. Ken Lewis	12 Yrs.	SetRite Tile & Stone, LLC Shane Felkins	1 Yr.
Eastern Shore Construction Mgt, Inc. Lawrence Pierce	11 Yrs.	Lopez Concrete Zenaído Ventura	9 Yrs.	Sledges Custom Building, Inc. Joe Sledge	21 Yrs.
Easy-Haul, Inc. Austin Tucker	9 Yrs.	LSN Construction Larry Newell	5 Yrs.	Snow's Building & Remodeling Jackie Snow	9 Yrs.
EDCO Home Elevators Ed Fogie	5 Yrs.	Mac Plumbing, Inc. Michael Flowers	13 Yrs.	Solid Woodwork, LLC Andrew Roper	2 Yrs.
Eddie Youngblood Builders, Inc. Eddie Youngblood	30 Yrs.	Manley Plumbing Co., Inc. Tommy Manley	7 Yrs.	Strait Line Construction Ronnie Johnson	22 Yr.
F & F Dirt ,Inc. Paul Frolik	20 Yrs.	Mason Excavating, LLC Brian Mason	1 Yr.	Strickland Construction Co., Inc. Doris Strickland	24 Yrs.
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Congratulations to Eddie Youngblood Builders, Inc. and Baldwin Heating and Air Condition for 30 years of BCHBA Membership!

(Continued on page 14)

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Swift Supply, Inc.
Curtis Waite

T & M Heating & A/C
Mack Byrd

1
Yrs.

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Terry Thompson

24
Yrs.

The Knight Company
Stillman Knight

21
Yrs.

W & W Flooring and Design
Jacob Welch

8
Yrs.

Wesley Freeland Masonry
Wesley Freeland

8
Yrs.

West Ready Mix, Inc.
Alan Wade

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Yrs.

5
Yrs.

7
Yrs.

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Chris Bumpers	44.50
Alex Cary	29.00
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Charles Ebert III	779.50
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Johnny Langenbach	294.00
Lee Mitchell	104.00
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Rance Reehl	33.00
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Cathy Taylor	87.50
Thorn Thomas	293.50
Jeff Thompson	33.00
Wayne Trawick	270.00
Lee Turner	146.50
Michael Venezia	34.00
Patrick Waller	25.50
Eddie Youngblood	242.00

MEMBERS

Jack Lynn Blackmon Jr.	13.00
Bryan Chandler	11.00
Gene Evans	14.50
Mike Henrickson	21.50
Chad Lippincott	22.00
Mike McElmurry Jr.	17.50
Maclin Smith	14.50

Members earn one Spike credit for each new member they sponsor. When that member renews after his or her first year of membership, the sponsoring member automatically receives one retention credit. Every year that the member renews thereafter, the sponsoring member will receive a half renewal credit.

CANCELED

as of Aug. 16, 2015

- Colony Management, Inc.
- Emerald Homes
- Fairhope Realty Group LLC
- J D Adams Contracting
- James Steadman
- Ken Edwards Construction
- Lindsey Landscaping LLC
- Live Action Landscape, LLC
- Marjam Supply
- Ogletree Construction Company Inc.
- Perez Roofing, LLC
- Richard Herter dba Ultimate Stone
- Shane Farmer Painting Co.
- Simmons Stone
- T. K. Woodworks LLC
- Tyndall Mortgage
- Ville Contracting LLC
- WAP, Inc.

MEMBERS ARE OUR FOUNDATION!
IF YOU DO BUSINESS WITH ANY CANCELED MEMBERS, PLEASE ASK THEM TO REJOIN!
WE WANT THEM BACK!

IN MEMORIAM

The Baldwin County Home Builders Association wishes to express its deepest sympathy to Jimmy Maloy of Diamond M Electric, LLC on the passing of his wife.

We also wish to express our deepest sympathy to Chris Farlow of Homes by Valéré, LLC on the passing of his grandfather.

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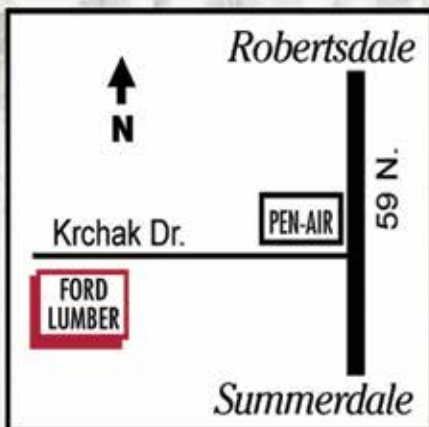
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UPCOMING EVENTS



BCHBA

Baldwin County Home Builders Association

SEPTEMBER EVENTS

Sept. 3	4:00pm	Associate Council Mtg.
Sept. 7		Office Closed
Sept. 8	11:00am	Foundation Board Mtg.
	12:00pm	Board Meeting
Sept. 26-27	10-5pm	Parade of Homes

OCTOBER EVENTS

Oct. 1	5:00pm	Street Party
Oct. 3-4	10-5pm	Parade of Homes
Oct. 13	11:00am	Foundation Board Mtg.
	12:00pm	Board Meeting
Oct. 29	11:30am	Sporting Clays



BALDWIN COUNTY HOME BUILDERS ASSN.

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