

Bartender of the Year



CESAR VERA
The Colonnade Hotel, Boston

Bus, Expo, Runner or Bar Back of the Year



STEVEN MUNETON
Loco Taqueria & Oyster Bar, South Boston

Cashier, Counter, or Drive-Thru of the Year



CHLOE CALLAHAN
Daily Harvest Cafe, Danvers

Line Chef of the Year



JIMMY HUYNH
The Daily Catch, Boston

Congratulations

*to all of
the Winners!*

Dishwasher of the Year



ALEYDA CASTILLO
Boston College Dining Services, Chestnut Hill

Sales/Delivery, Business Partner of the Year



DAVID BOYLE
Martignetti Companies, Taunton

Host/Hostess of the Year



LEANNE HUNT
Café Soleil, Wareham

★ ★ ★ ★ ★
2019 MRA
Stars of the Industry
AWARDS GALA



Click [here](#) to view the Stars album on Facebook.

Prep Cook of the Year



TROY YOUNG
The Smoke Shop BBQ, Cambridge

Food Server of the Year



JON FITZPATRICK
Aquitaine, Boston

People's Choice Award



PEGGY DICKINSON
Viscariello Hospitality Group, Plymouth

LETTER FROM THE CHAIRMAN



Dear Members,

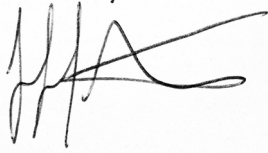
There is no question that the holiday season is upon us, and this year due to a calendar quirk, it is a condensed holiday season. Expect a busy month of scheduling more parties into smaller windows and utilize every single space our buildings can creatively offer. I wish all of you great success in the planning and execution this holiday season.

As guests come in, they are looking to leave everything in their challenging “live by the latest news world” behind – to escape and just enjoy their families and friends for a few precious moments. Our teams, our latest food trends that we offer, our creative beverages, and of course terrific atmosphere and service which exceeds expectations, help to take the guest away to a better place. Every year, we cement stronger relationships with our core guests, and with new guests we lay the foundation for repeat business throughout the coming months. This is the wrapped present that we as restaurant owners receive.

We can't get there without our teams. To our guests, they are the face of our business, more so than even the owner. This fact was so incredibly evident during our Stars of the Industry event three weeks ago at Lombardo's in Randolph. I was truly inspired by our finalists' stories, I was honored to call them colleagues, and I am hopeful about the future of our industry. There were 30 finalists there, but truth is, we have thousands more just like them in our restaurants. Congratulations once again to all the finalists and winners celebrated that evening!

And finally, we really do have incredible people across our industry. Let's thank all our great employees this holiday season, and make certain they get to spend some quality time with their friends and family after they take care of all our guests. And don't forget that each of you do the same. Happy Holidays, and welcome to the eve of 2020!

Sincerely,

A handwritten signature in black ink, appearing to be "JGates".

Jeff Gates
MRA Chair
jgates@themassrest.org

MRA STAFF

Bob Luz

President & Chief Executive Officer
bluz@themassrest.org

MEMBERSHIP TEAM

Kerry Miller

Vice President, Operations
kmiller@themassrest.org

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INSIDE THIS ISSUE:

Current Issues.....3-5

Membership News 6

Member Profile: Chuck's Steak House & Margarita Grill 7

Education News8-9

Welcome New Members..... 10

NEW MINIMUM WAGE RATES EFFECTIVE JANUARY 2020

**NOTICE TO EMPLOYEES
MINIMUM WAGE LAWS**
Effective January 1, 2020

WAGES: The Massachusetts & Federal Minimum Wage Laws require all restaurants to pay wages of no less than those indicated in the following schedules:

A. If an employee works 40 hours or LESS per week:

Minimum wage for first 40 hours	Tipped employees must be paid a cash wage of not less than
\$12.75	\$4.95

B. Wage rate for hours greater than 40:*

\$19.13	\$11.33
----------------	----------------

*OVERTIME: Federal law requires payment of one and one half (1½) the regular wage rate for any hours worked in excess of 40 hours in any work week.

REMINDER: Starting January 1, 2020, the Massachusetts Minimum Wage will increase. The new rates are shown on left.

Click [here](#) for a full size poster that can be printed out.

DEPARTMENT OF LABOR ISSUES FINAL OVERTIME REGULATIONS



The Department of Labor released regulations addressing the OT exempt threshold for salaried employees working more than 40 hours per week. **The rule is effective January 1, 2020.**

\$35,568 Threshold

The rule sets the salary threshold at \$35,568 per year (\$684 per week), an increase from the existing threshold of \$23,660 per year (\$455 per week).

Bonus and Incentive Payments

The DOL rule also permits employers to use non-discretionary bonuses and incentive payments to satisfy up to 10% of the standard level on an annual basis. Any shortages will have to be made up in the following pay period.

No Automatic Increases to Salary Level

DOL reaffirms its intent to update the salary threshold more regularly in the future through notice-and-comment rulemaking, given that the salary threshold becomes substantially less effective over time and that lengthy delays between updates create larger increases when long overdue updates finally occur.

The Final Rule is effective January 1, 2020.

Click [here](#) to review the DOL website for background details and news on the rule.

NATIONAL RESTAURANT ASSOCIATION ACTION ALERT



The National Restaurant Association needs your help. Over the next three weeks, Congress is finalizing the legislative measures they aim to pass by the end of the year. They need to hear from constituents how critical it is that those bills fix the restaurant depreciation tax glitch.

The Issue: Unintentionally, the 2017 tax reform bill left improvements to your restaurant with a 39-year depreciation period instead of the 15-years Congress intended. Can you imagine eating in a restaurant that hadn't been upgraded since 1980? What's more, you are ineligible for one of the biggest benefits of the new tax law: 100% bonus depreciation for improvements from 2018 through the end of 2022. Bills have been introduced in both the House and Senate to fix this mistake. We need you to ask your Members of Congress to include the fix into any legislative package moving by the end of the year.

The Solution: Bipartisan legislation, the "Restoring Investments in Improvements Act" (S.803/H.R.1869), would restore the 15-year improvement depreciation period for "Qualified Improvement Property" (QIP) and also restore temporary bonus depreciation for your restaurant.

The Ask: Click [here](#) to take action and tell your lawmakers to fix this issue by passing the "Restoring Investments in Improvements Act" (S.803/H.R.1869) by the end of this year.

CURRENT ISSUES

CURRENT ECONOMIC INDICATORS - MASSACHUSETTS MEALS TAX COLLECTIONS

SEPT 2019: \$122,605,911
SEPT 2018: \$115,411,218

6.2%
INCREASE



OCT 2019: \$114,221,164
OCT 2018: \$112,151,252

1.8%
INCREASE



YTD 2019: \$473,486,938
YTD 2018: \$455,208,809

4.0%
INCREASE



FY: JUL-JUN

CONSUMER CONFIDENCE (0-150 scale)

	United States	New England
NOV	125.5	83.6
OCT	126.1	115.4
SEP	126.3	126.3
AUG	134.2	113.8

UNEMPLOYMENT as of December 4, 2019

Massachusetts:

2.9%

United States:

3.6%

PRICES (YR OVER YR)

Wholesale food prices
in October 2019:

UP 1.4%

Menu prices:

UP 3.1%

MASSACHUSETTS LICENSES NOW PERMIT NON-BINARY GENDER DESIGNATION



Operators charged with checking customer identification should be aware of a new option for Massachusetts Identification.

The RMV application for a license, learner's permit, or ID Card now has a third box to select for gender under required demographic information and will now recognize three gender designation options: "male," "female," and "non-binary."

This change took effect in November and will be an option for all future license transactions.

ABCC ISSUES HOLIDAY COMPLIANCE REMINDER



The Alcoholic Beverages Control Commission extends best wishes to you for the upcoming holiday season. Towards that end, the Commission would like to remind operators of certain practices, which are prohibited under the Liquor Control Act (G.L. c. 138) and Commission regulations, specified in 204 C.M.R. 4.00, et seq., (commonly referred to as the "Happy Hour" regulation). These prohibited practices are available on the Commission's website at www.mass.gov/abcc.

Click [here](#) for the compliance reminder.

A NOTE FROM BACALL-CONNIFF'S JEFFREY E. RICHARDS, CPA, MST, CVA



Certified Public Accountants & Business Advisors
Restaurant & Hospitality Accounting

CLARIFICATION OF BUSINESS MEALS DEDUCTIBILITY

Almost two full years after the passage of the Tax Cuts and Jobs Act (TCJA), the IRS has finally issued some guidance regarding business meals deductions. While the tax act was clear in regards to the non-deductibility of entertainment expenses, it did

not specifically address business meals. Many believed that prior law which allowed for a 50 percent deduction for meals still applied since meals were not addressed in the tax act. IRS finally addressed the issue in Notice 2018-76 that was issued in October 2019.

The notice indicates that taxpayers may deduct 50 percent of an allowable business meal expense if the following conditions are met:

- The expense is an ordinary and necessary business expense under Code Section 162(a) paid or incurred during the tax year in carrying on any trade or business;
- The expense is not lavish or extravagant under the circumstances;
- The taxpayer, or an employee of the taxpayer, is present at the furnishing of the food or beverages;
- The food and beverages are provided to a current or potential business customer, client, consultant or similar business contact; and
- In the case of food and beverages provided during an entertainment activity, the food and beverages are purchased separately from the entertainment, or the cost of the food or beverages is stated separately from the cost of the entertainment on one or more bills, invoices, or receipts and the entertainment disallowance rule may not be circumvented through inflating the amount charged for food and beverages.

BAD NEWS REGARDING QUALIFIED IMPROVEMENT PROPERTY

As part of the PATH Act of 2015, Congress made the provisions permanent that allow for a 15-year depreciable life for "qualified restaurant property" and "qualified leasehold improvement property". This permanence was short-lived. Due to a drafting error in the Tax Cuts and Jobs Act (TCJA), the 15-year recovery period no longer exists for such property placed in service after December 31, 2017. Instead, the depreciable life of this property is 39 years and thus is not eligible for bonus depreciation.

The TCJA did increase the amount of asset purchases to be "expensed" under section 179 of the Internal Revenue Code to \$1,020,000. In addition, used assets now also qualify. Qualified improvement property (roof, HVAC, fire protection system, or security system) also qualify for section 179.

The amount expensed cannot exceed the taxable income of the business; any excess will be carried over to future years. The amount that can be expensed is reduced dollar-for-dollar for total annual asset purchases over \$2,550,000.

Special depreciation limits apply to cars, light trucks and vans (under 6,000 pounds) purchased for business use. Depreciation is limited to \$18,100 for the first year; \$16,100 for the second year; \$9,700 for the third year and \$5,760 for all subsequent years until the vehicle is fully depreciated.

It should be noted that simply ordering equipment or incurring improvement costs is not sufficient; the assets must be received and placed in service on or before your fiscal year end.

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111 State Street, Boston, MA 02109
(617) 367-3250 ext. 1631
www.bacallconniff.com

OSHA CONSULTATION AND ASSISTANCE FROM MA DEPARTMENT OF LABOR STANDARDS/OSHA CONSULTATION PROGRAM



Through recent events we are acutely aware that having great education, systems and process in place is critically important in managing all aspects of restaurant operations. While there are great internal programs in place that manage OSHA related operations, there are always opportunities to gain workplace expertise and consultation to ensure our processes are sound.

The Massachusetts Department of Labor Standards has an arm dedicated solely to the confidential consultation and education of OSHA Standards to employers. The consultants involved are all workplace experts and provide invaluable insight into your programs. There is no cost associated with these consultative services.

We have attached a brief article from them along with some employer recommendations. You can visit their website at www.mass.gov/dols/consult.

You may also reach out directly to Kathy Flannery from the Mass. Department of Labor Standards/OSHA Consultative Program at Kathy.flannery@mass.gov or 617-626-6504.

FREE Safety and Health Consultation Services Available to Assist Restaurants to Comply with the OSHA Standards

The Mass. Department of Labor Standards/OSHA Consultation Program offers free safety and health consultation services designed to help employers recognize and control potential safety and health hazards at their worksites, improve their safety and health program, and assist in training employees. It is a confidential service, staffed by workplace experts, in which your firm's name, and any other information you provide and any unsafe or unhealthy working conditions found, will not be reported to OSHA. The only exception to this is if there is an imminent danger or a situation that could cause death or serious physical harm that an employer does not correct. The Mass. OSHA Consultation Program has been in existence for over 30 years, yet many employers are not familiar with it.

Although the principal assistance the Mass. OSHA Consultation Program provides is on-site surveys, other assistance is also available. Consultants can provide training seminars to multi-employer groups, help you establish or strengthen your safety and health program, or provide technical support in any safety and health related area. Offsite technical assistance, regarding OSHA standards, guidelines, or interpretations, can be provided by contacting the Mass. OSHA Consultation Program at 617.626.6504. Some of the applicable OSHA standards that may apply are Personal Protective Equipment, Emergency Action Plan and Hazard Communication, all which require written programs that can be provided to you by the consultation program. The consultants are highly trained qualified individuals, with many years of safety and health experience.

A Mass. OSHA Consultative survey consist of an on-site safety and health visit which will include a review of applicable OSHA standards along with a written report to the employer. A walk through of your establishment allows the consultant to point out potential workplace hazards, and recommendations will be made on how to correct them. Knowledge of your workplace hazards, and ways to eliminate them can only improve your own operations and the management of your restaurant. After an on-site consultation, a consultant can provide employee training. The consultant can help you establish or strengthen an employee safety and health program, making safety and health activities routine considerations rather than crisis-oriented responses.

Here's what employers have said about the Mass. OSHA Consultation Program:

"This is a wonderful tool for employers to meet OSHA Standards without fear of penalty(financial). I have already put this on my calendar next year to call for a yearly visit"

"Very helpful"

"Marvin was very helpful. He offered excellent materials and recommendations"

Please visit our website at www.mass.gov/dols/consult

Kathy Flannery is with the Mass. Dept. of Labor Standards/OSHA Consultation Program and can be reached at 617.626.6504 or kathy.flannery@mass.gov

THANKS TO OUR GENEROUS 2019 STARS OF THE INDUSTRY TABLE SPONSORS





Steve Londregan & Tom Flynn



WE ARE THE MRA MEMBER PROFILE

RESTAURANT: Chuck's Steak House & Margarita Grill

OWNERS: Steve Londregan & Tom Flynn

CHEFS: Adam Foreman - Chuck's
Sue Henault - Margarita Grill

CITY: Auburn

YEAR FOUND: 1978

MEMBER SINCE: 1995

WEBSITE: www.chucks.com

RESTAURANT SPECIALTY: Daily fresh cut steaks, prime rib, homemade Mexican fare and an unlimited soup & salad bar.

WHY IS THE MRA IMPORTANT TO YOU AND YOUR RESTAURANT?

They do a great job lobbying on our behalf for the things that affect our industry that we just can't seem to find the time to address properly or effectively.

Fun Facts about Chuck's Steak House & Margarita Grill

1. Tom and Steve started working here shortly after it opened in 1978 while attending Holy Cross.
2. Tom and Steve bought the business in 1986 and subsequently bought the property in 2000.
3. They always joke that all of our children have worked here, quit & have gotten fired. LOL.
4. Not only has Chuck's been in business for 41 years, Tom & Steve have been business partners since 1986.
5. Chuck's is consistently voted the Best restaurant in Auburn and one of the top restaurants in Worcester county.
6. One of the nicest compliments they were ever paid was by a Telegram & Gazette reviewer who said "The New York Strip was as good as The Palms' for half the price."

EDUCATION: MRAEF SCHOLARSHIP RECIPIENT SPOTLIGHT



**MRAEF Scholarship Recipient
TODD CUMMINGS**



Name: Todd Cummings

Culinary School: Holyoke Community College

Who or what inspired you to pursue a career in the hospitality industry?

My mother, Elizabeth Waugh is my inspiration in the kitchen. With golden oldies on the radio as she cooks, she taught me that "If you move with love, you'll cook with love."

At age 15, I entered the restaurant world at Howard's Drive-In. Starting off as a fry guy, igniting my culinary inspirational flame. Blanching hundreds of lbs. of French fries a day. This is where I first entered the "Chef's Life" and I've never left.

What is your ultimate goal within the hospitality industry?

The ultimate goal I've set for myself in the hospitality industry is opening my own restaurant "Waugh's". Named after my grandparents Jeanine and Philip Waugh.

From your experience in hospitality so far, what is the most important thing you have learned?

The most important thing I've learned from my experience in hospitality is to remember to always be a student. Everybody knows something that you don't; gain knowledge and learn something new every day.

Do you have any advice for students interested in pursuing a career in the hospitality industry?

My advice for students interested in pursuing a career in the hospitality industry is broken into simple rules to follow:

1. **Chase the experiences, not the money.** (Once you gain the knowledge from your experiences, with wisdom, the money will follow.)
2. **Learn everything, be willing to do jobs others won't, and don't be afraid to make mistakes.**

THE MRAEF PROSTART STUDENT INVITATIONAL IS MARCH 10, 2020 - GET INVOLVED!



Do you want to get more involved with the students who are the future of our industry?

Get involved - become a judge! Click [here](#).

Or, be to a volunteer for the event. Click [here](#).

DECEMBER 2019

- ▶ 03 - **Framingham**, Residence Inn by Marriott
Class Times: 8am to 2pm

- ▶ 03 - **Seekonk**, Ramada Conference Center'
Class Times: 8am to 2pm

- ▶ 04 - **Andover**, Courtyard by Marriott
Class Times: 8am to 2pm

- ▶ 09 - **Danvers**, McNeilly EMS Educators
Class Times: 8am to 2pm

- ▶ 09 - **Hyannis**, Holiday Inn
Class Times: 8am to 2pm

- ▶ 10 - **New Bedford**, Fairfield Inn by Marriott
Class Times: 8am to 2pm

- ▶ 10 - **Lynn**, North Shore Latino Business Association
Class Times: 10am to 4pm
Spanish

- ▶ 11 - **Plymouth**, Hampton Inn & Suites
Class Times: 8am to 2pm

- ▶ 14 - **Worcester**, Holiday Inn Express
Class Times: 8am to 2pm

- ▶ 16 - **Raynham**, Hampton Inn
Class Times: 8am to 2pm

- ▶ 19 - **Greenfield**, Hampton Inn & Suites
Class Times: 8am to 2pm

- ▶ 30 - **Worcester**, Holiday Inn Express
Class Times: 8am to 2pm

- ▶ 30 - **Springfield**, Hilton Garden Inn
Class Times: 8am to 2pm

JANUARY 2020

- ▶ 02 - **Andover**, Courtyard by Marriott
Class Times: 8am to 2pm

- ▶ 04 - **Springfield**, Hilton Garden Inn
Class Times: 8am to 2pm

- ▶ 06 - **Boston**, Hampton Inn & Suites
Class Times: 8am to 2pm

- ▶ 06 - **New Bedford**, Fairfield Inn by Marriott
Class Times: 8am to 2pm

- ▶ 07 - **Framingham**, Residence Inn by Marriott
Class Times: 8am to 2pm

- ▶ 08 - **Woburn**, Courtyard by Marriott - Mishawum Road
Class Times: 8am to 2pm

- ▶ 11 - **Worcester**, Holiday Inn Express
Class Times: 8am to 2pm

- ▶ 13 - **Hyannis**, Holiday Inn
Class Times: 8am to 2pm

- ▶ 14 - **Raynham**, Hampton Inn
Class Times: 8am to 2pm

- ▶ 14 - **Lynn**, North Shore Latino Business Association
Class Times: 10am to 4pm
Spanish

- ▶ 22 - **Amesbury**, Hampton Inn & Suites
Class Times: 8am to 2pm

- ▶ 22 - **Plymouth**, Hampton Inn & Suites
Class Times: 8am to 2pm

- ▶ 27 - **Springfield**, Hilton Garden Inn
Class Times: 8am to 2pm

- ▶ 27 - **Worcester**, Holiday Inn Express
Class Times: 8am to 2pm

[CLICK HERE](#) to view all ServSafe Classes offered on our event calendar!

WELCOME NEW MRA MEMBERS!

FOOD & BEVERAGE OPERATORS

City Line Cafe
9 Rimmon Avenue
Springfield, MA 01107 1303
(413) 788-4843
Martin J. Cunningham

Loft 266
270 Park Avenue
Worcester, MA 01609 1927
(508) 796-5177
Stephen Hopkins

Samuels Tavern, LLC
1000 West Columbus Avenue
Springfield, MA 01105
(413) 262-1435
Edward Grimaldi

BUSINESS PARTNERS

Archer Roose Wines
796 Tremont Street
Boston, MA 02118
(646) 283-4152
Marian Leitner
Beverages/Alcohol

Axia Insurance Services, Inc.
84 October Hill Rd, Suite 9
Lobby A
Holliston, MA 01746
(508) 651-2100
Michael Hackett
Insurance

Bedford Cost Segregation
100 Powdermill Road,
Suite 200
Acton, MA 01720
(978) 869-5622
Bill Cusato
*Accounting/Payroll/Taxation
Services*

Brabo Payroll
65 Cordage Park, Suite 120
Plymouth, MA 02360
(774) 992-3528
Gabiella Guimaraes
Payroll

JCK WELDING, LLC.
65 Lake Street
Shrewsbury, MA 01545
(617) 755-2182
Wilmer Canelas
Equipment Sales/Service

JobGet Inc.
50 Milk Street
Boston, MA 02110
(617) 792-0090
Peter Lee
Staffing Services/Hospitality

Liquor License Advisor
2036 Ocean St, Suite 1
Marshfield, MA 02050
(781) 319-9800
Dan Newcomb
*Consultants/Alcohol Related
Services*

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110 Grill

ADDISON
COMMUNICATIONS

AMERICAN
EXPRESS

ANTARES
GROUP

GUIDING CLIENTS
to a BRIGHTER
FINANCIAL FUTURE

ARF FINANCIAL
Businesses Bank on Us.

Bay Shore
Gourmet
Chowders and Bisques

ECOLAB

fooda

Gordon
FOOD SERVICE
Always at your table

GRAY GRAY & GRAY
CERTIFIED PUBLIC ACCOUNTANTS/ADVISORS
BEYOND THE NUMBERS

Heartland

HOSPITALITY
INSURANCE Group
Taking the Risk Out of Hospitality

KEN'S
RESTAURANT
DESSERTS

MEDFORD
WELLINGTON
SERVICE

M
METROPOLITAN
UNIFORM & LINEN SERVICES

nationalgrid
HERE WITH YOU. HERE FOR YOU.

Ninety Nine
99
RESTAURANT & PUB

ORACLE
Food and Beverage

People's United Bank

Piantedosi
HEALTH BAKING SINCE 1916

Established 1933
Ruby Wines, Inc.

Sprague

Good things
come from
Sysco

toast

Twinbrook
Insurance
Brokerage, Inc.
"All Your Insurance Needs ... Under One Roof"

US
FOODS

US WEALTH
MANAGEMENT

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