



## Back to Work on America's Roofs

The U.S. roofing industry employs more than 1.1 million Americans and stands ready to get back to work to protect homes and businesses across the country. Importantly, the industry has developed guidelines that will enable us to continue providing the essential services needed to safeguard buildings while also mitigating the risk of spreading COVID-19 among our workforce. Additionally, prior to the current crisis, the roofing industry faced headwinds brought on by chronic labor shortages throughout the country. With unemployment climbing towards historic levels, there is an unprecedented opportunity with the right policies to put Americans back to work on roofs. The policies outlined below will enable us to overcome the challenges that lie ahead for workers and employers alike by creating jobs for unemployed Americans, supporting homeowners' investments, and encouraging business owners to invest in job-creating capital improvement projects.

- A roof is the first line of defense in protecting homes and businesses:** The COVID-19 crisis has highlighted that buildings are a critical component of our physical infrastructure. Our ability to meet current challenges is dependent upon services and goods delivered under roofs that protect hospitals, grocery stores, distribution centers, manufacturing plants, and of course our homes. Unnecessary delays in roofing work create risks for families and businesses, including severe damage to or loss of property resulting in financial or other hardships. With storm season upon us, it is vital that the roofing industry be prepared and well-resourced to quickly respond to the impacts that extreme weather and natural disasters historically have inflicted on homes and buildings. When families are displaced by storms, the roofing industry will play a key part in repairing the damage, allowing families to return to the safety of their homes as soon as possible. New roofs can also enhance the durability, energy performance, and value of existing structures creating an additional return on investment. As Congress considers investments in physical infrastructure to respond to, and recover from, the pandemic, the investments must reflect the protections that roofs offer to new and existing buildings.
- Fill the skills gap and provide jobs:** The roofing industry can help unemployed Americans get back on their feet by putting them to work on roofs. Before COVID-19, workforce shortages were the greatest constraint on the growth of roofing companies. It is vital that we expand investments in the career and technical education needed to address the skills gap by providing the training that can lead to a rewarding career as a roofing professional. Congress should also consider how best to incentivize and reward businesses that not only keep employees on their payrolls, but also increase payrolls above pre-crisis levels by hiring the unemployed.
- Short-term relief for long-term success:** The CARES Act has served as a lifeline for small businesses, including many in the roofing industry. We encourage Congress to continue its efforts by meeting the demand for additional program funding and improving access to critical programs so that entrepreneurs can serve as the economic engine of our recovery.
- Tax policies that work:** Tax policies that incentivize improvements to existing homes and buildings have a strong track record of job creation and return on investment. Expanding small business tax credits that allow for the immediate expensing of capital improvements and accelerated depreciation for resilient, energy-efficient roof replacements will put money back into businesses while protecting physical assets. Homeowners can also benefit from targeted tax relief that make home improvement projects more affordable, which was successfully implemented after the 2008 financial crisis to put residential contractors back to work while improving the long-term energy performance of homes.