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Developments in Tax and Business

Pay for Travel Time

Construction workers who were employed on an airport extension project were required to pass through a security checkpoint on the tarmac and to travel on authorized, company supplied buses and vans in order to reach their worksite. The workers argued that they should be compensated for their travel time and the time they spent going through security. A U.S. Appeals Court rejected their claim and stated that under the Portal-to-Portal Act, walking, riding, or traveling to and from the location where the principal activities are performed (including passing through security checkpoints) is exempt from compensation.

Office Developers Opting for Tilt-Up

Tilt-up construction is being used by a growing number of office developers, attracted largely by the potential for cost savings over more traditional construction methods. Long used in constructing warehouses and big-box stores, tilt-up involves concrete being poured into large frames which are then tilted up after hardening to form the walls of a building. The Tilt-Up Concrete Association, the industry's trade group, says that 309 million square feet of walls were constructed using this approach in the U.S. last year.

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