

**PRESIDENT’S MESSAGE**



Jill Lewis Smith  
AIA, NCARB  
KY BOA President

Dear Members and Friends,

Our Kentucky Architecture, Engineering, and Interior Design offices continue to be busy with an abundance of work! I hope each of you are finding success in this economic boom. Did you know nationally there are more than 120,000 licensed architects and many hold licenses in multiple states? The majority of our licensees do not live in the Commonwealth and received their license to

practice here through reciprocity. NCARB is a leader among all professions in reciprocal licensure and continues to evolve with progressive alternative paths to licensure while maintaining the health safety and welfare of our citizens. In Kentucky we cannot recall a particular case in which a licensee without a NAAB degree had a serious complaint filed against them.

The traditional and the only path in Kentucky for an initial license is to obtain a NAAB accredited bachelors or master’s in architecture, complete the AXP experience program, and take the full Architecture Registration Exam. Nineteen states now allow a combination of education and experience to replace the NAAB accredited degree. Over 45 states including Kentucky will give a reciprocal license to those individuals once they receive an NCARB certificate. NCARB is navigating the ever-changing rules, statutes, and regulations of the 55 jurisdictions which are member boards, as well as the international licensure agreements.

Many of us work alongside someone who doesn’t have a NAAB degree yet is fully competent. Our offices are looking for more people to fill positions. Kentucky has one NAAB accredited program for architecture. National statistics indicate that with our population we should have two NAAB accredited programs. Several lifetime Kentucky residents working in architecture have received licenses in other states, just so they can eventually practice here in Kentucky via reciprocity. Our board is looking at how we can best accommodate our Kentucky citizens and break down unnecessary barriers to licensure while supporting the health, safety, and welfare of our population. Please reach out to me, other board members, or our board staff to let us know your thoughts while we explore alternative paths to licensure.

Kindest Regards,  
Jill Lewis Smith, AIA, NCARB

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**UPCOMING EVENTS**

**BOA MEETING**

Tuesday, April 16, 2024  
Lexington, Kentucky

**BOA Offices Closed-Memorial Day**

Monday, May 27, 2024

**AIA Conference on  
Architecture & Design**

June 5-8, 2024  
Washington, D.C.

**NCARB 2024**

**Annual Business Meeting (ABM)**

June 13-15, 2024  
Chicago, Illinois

**CIDQ ANNUAL BUSINESS MEETING**

November 7-9, 2024  
Chicago, Illinois





## NEW KENTUCKY CERTIFIED INTERIOR DESIGNERS

CID NO.	INTERIOR DESIGNER	EDUCATION	EMPLOYER
0410CID	Sabrina Oaks	Bachelor Of Architecture University of Kentucky	Tate Hill Jacobs Architects Lexington KY
0411CID	Abigail Rose Camfield	Bachelor of Fine Arts University of Kentucky	LMH Architecture Louisville KY
0412CID	Robert P. Volzer	Bachelor of Fine Arts – Interior & Industrial Design Rochester Institute of Technology	Volzer Design Group Ltd. Canton OH
0413CID	Iten I. Khalil	Bachelor of Fine Arts Alexandria University	JRA Architects Louisville KY
0414CID	Jennifer D. Ayers	Bachelor of Architecture University of Kentucky	413 Architecture, PLLC Louisville KY
0415CID	Laura Ann Hardin	Bachelor of Fine Arts Purdue University	Schmidt Associates Louisville KY
0416CID	Mark N Manczyk	Master of Architecture University of Kentucky	Omni Architects Lexington KY

## NEW KENTUCKY LICENSED ARCHITECTS

LICENSE	ARCHITECT	EDUCATION	EMPLOYER
9026	Taisa Peree-Sehic	Master of Architecture University of Kentucky	McCulloch Associates Architects Louisville KY
9038	Raven Parmer	Master of Design Build Auburn University	DKN Architects Louisville KY
9044	Dominic Elpers	Master of Architecture University of Kentucky	K. Norman Berry Associates Architects Louisville KY
9048	Mellisa Spencer	Master of Architecture Academy of Art University	Jacobs Architecture Cincinnati OH

## BOA SPOTLIGHT



### **KENTUCKY'S FIRST CID Peggy Sharon**

In 1979, Peggy became Kentucky's first person to be an CIDQ certificate holder and when Kentucky passed title legislation, she became the first certified interior designer, 0001CID. Since her initial involvement, she has maintained continuous active status with both regulatory bodies. She was appointed as the first interior designer to the Board of Architect, and faithfully served from 2003-2015. Peggy is a graduate of Eastern Kentucky University with a Bachelor of Science degree in Interior Design/Industrial Design, and the University of Kentucky with a Master of Arts degree in Interior Design/Preservation and a Doctor of Education degree with Architecture as the specialization. Throughout most of her career, she maintained active professional status in ASID, IIDA, and IDEC.

Peggy has received numerous professional recognitions such as the 2014-2015 VIP of the Worldwide Who's Who Registry of Executives, Professionals, and Entrepreneurs; 2006 Presidential Citation for Distinguished Service to the American Society of Interior Designers; 2002 Bluegrass Tomorrow Vision Award for a "New Urbanism" Interstate Development design; 2005 and 2012 Council for Interior Design Qualifications Recognition of Outstanding Service to NCIDQ; and in 2004 Recognition for being a Charter Member of the International Interior Design Association. In 1986 she was recognized and awarded a national grant for research on design education by the Institute of Business Designers, the predecessor to IIDA. She has a passion for the interior design profession and has worked diligently to increase the level of professionalism to strengthen the educational path for certification on both the state and national levels through legislation and the NCIDQ examination.

Since 2009, Peggy has been the owner of Sharon Associates, LLC, an Interior/Environmental Design and Real Estate Consulting business in Midway, Kentucky. Her work goals are "Designing Spaces for Living that encourage positive physical and mental health, and social interaction." She credits her father, Leslie M. Sharon, a craftsman in his own right, for inspiring her passion for design at an early age.



**Laura Leach Van Vector** is the Director of Design-Build at ABEL Construction Company Inc. and a former Assistant Professor of the Department of Architectural and Manufacturing Sciences at Western Kentucky University. She graduated with a Bachelor of Science in Industrial Technology, Architectural Design and Construction at Western Kentucky University, and a Master of Architecture from Texas A&M University. Laura is a registered architect in Kentucky, Indiana, and Tennessee; commissioned as a member of The Honorable Order of Kentucky Colonels; National Association of Women in Construction (NAWIC) as a former board member; and Habitat for Humanity as a former construction manager, volunteer manager, and fund-raising manager. She is a member of the following organizations: (Kentucky, Indiana, Tennessee) Board of Architects; National Council of Architectural Registration Boards; National Association of Women in Construction; Design-Build Institute of America. Laura has traveled across the country presenting at conferences and workshops. She has also received numerous grant awards and publications on community engagement via architectural education. During her spare time, she enjoys horse competitions, crafting, and spending time with her family and lifelong friends.

#### **What is the best advice you would give someone who just started their architecture career?**

The best advice I could give someone just starting their career in architecture is to never let anyone stand in your way to becoming a licensed architect. There is a path for everyone, and we need all types of people in the field to be able to produce great works of architecture. This works both ways, but the brilliant 'design' oriented person may not know how to keep the water out, or how to handle line of sight issues with restrooms, the best location for the coffee pot, or a multitude of other problems that all need solving in order to create a truly great work of architecture. There is room, and a need for all of us.

#### **What do you love most about your profession?**

Architecture evokes an emotional response from people. Through Design, we can spark joy in learning as we do in Children's Museums, or depress the human spirit as we do in a prison, and everything in between. Architecture is a reflection of who we are as a people; what we believe in, our history, our politics, and our priorities as humans. To me, Architecture is everything, and I am thrilled every day to be a part of creating it.

#### **If you could learn to do anything, what would it be?**

If I could learn to do anything, it would be on how to become an inspirational speaker. Never let anyone hold you back or create a roadblock for you. If you are determined, there is a way.

## KY BOARD OF ARCHITECTS BOARD MEETING



After taking care of customary board business and standard reports, Mr. Beyer reported on the CIDQ Annual Meeting that he, Ms. Smith, and Ms. Harbut attended in Louisville. He informed the Board that CIDQ was working to generate new model legislation to help member boards in updating their laws. He also stated the proposed governance structure change was voted down and CIDQ is currently reviewing their practice analysis to ensure their testing and functionality stay current with industry standards.

When the Board moved to new business, one of the items that caused a lot of discussion was the Multiple Paths to Licensure topic. Ms. Smith said she thought the push for alternative paths was coming from NCARB's president Jon Baker, a successful architect in California. He is the first NCARB president within the last 30 years with only a high school education that took a nontraditional path to licensure. She noted individuals outside of Kentucky can obtain a NCARB certificate through reciprocity without a NAAB degree; however, Kentucky residents must obtain a NAAB degree before being licensed. There was discussion around licensing individuals with degrees from schools and colleges accredited by SACS (Southern Association of Colleges and Schools) rather than NAAB as the statute requires. Mr. Johnson expressed concern that there were vast differences in the 4-year degree programs throughout the state and questioned who would decide if those programs were equivalent to a NAAB accredited degree with additional education. After more discussion, Mr. Nolasco suggested the Board needed a lot more information to make an informed decision on what direction to take.

Following the voting on the investigative and licensure cases, the Board reviewed standing committee reports, old business, and then adjourned.



**File A FORMAL COMPLAINT**

The Kentucky Board of Architects was established by an Act of the Kentucky General Assembly in 1930 to protect the public health, safety and welfare by the regulation of architects. Since July, 2002, the Board has additionally assumed the responsibility for the certification of interior designers in the Commonwealth. If you wish to file a complaint against a Kentucky licensed architect or a Kentucky Certified Interior Designer, please click [here](#).

Pictured to the left are Olivia Davis, Board Treasurer; Cordelia Harbut, Board Executive Director, and Jill Smith, Board President. Pictured below are Chad Beyer, Board Member; Kelly Ives AIA; and Melinda Joseph -Dezarn, AIA. Pictured above and lower right are board members, staff, attorney, and guests.



### BOARD AGENDA

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#### January 23, 2024

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1. Call to Order
2. Introductions
3. Public Comments
4. Presentation of Finances
5. Presentation of Minutes
6. Presentation of Interim Report
7. AIA Updates
8. National Committee Reports
9. NCARB Regional Attendance
10. NCARB ABM Attendance
11. New Business
  - \*Future Meeting Location
  - \*Multiple Paths to Licensure
  - \*Regional Realignment
  - \*Region 4 Annual Elections
  - \*Artificial Intelligence (AI)
12. Standing Committee Reports
  - \* Licensure & Certification
  - \*Investigative Review
13. Chair Committee Reports
14. Old Business
  - \*Licensing Tool Update
  - \*National Architecture Firms
  - \*Travel Expenses
  - \*House Bill 34
  - \*UK Endowment Report
15. Dates to Remember
16. Adjournment



NCARB has updated the *ARE 5.0 Guidelines* to include the latest information and policies. The new document includes updates related to exam security, the reference guide, item types, and more. These changes went into effect on February 27, 2024.

To review the guidelines: [Architect Registration Examination 5.0 Guidelines \(ncarb.org\)](#)

### Online Proctoring Tips

If you're preparing to take an exam via online proctoring, keep in mind that **you** are responsible for ensuring your testing environment meets NCARB and PSI's technical and environmental requirements.

This includes:

- Using an external webcam: You cannot use your laptop's integrated webcam to take the ARE.
- Closing other software while testing: During the exam, you should not use your web browser, check email, or open any other software applications.
- Establishing a strong internet connection: Plan to use an ethernet connection (not Wi-Fi) to minimize connectivity-related disruptions.

For more information, review the online proctoring requirements in NCARB's [are-update\\_tips-and-reminders\\_20231108.pdf](#) ([ncarb.org](#))

## ARE CANDIDATE TIPS

### Architectural Experience Program (AXP)

NCARB offers a variety of experience opportunities that qualify for AXP credit outside of typical architecture work. To qualify for AXP credit, your work must fit into one of two experience settings. These settings provide details about the type of organization you work for, the tasks you perform, and who verifies your experience. You can earn up to 1,860 hours of AXP credit while working under the supervision of an individual who is licensed to practice landscape architecture, engineering, or as an architect outside the United States. If you are not currently working for an architect or architecture firm, this category allows you to earn up to 320 hours working in design or construction-related employment. Only employment and experience that aligns with the AXP tasks can qualify for AXP hours. In addition, you can report experience older than eight months and up to five years in the past for partial AXP credit.

Design or construction-related activities qualify under the direct supervision of a person experienced in the activity of:



- Analysis of existing buildings
- Planning
- Programming
- Design of interior space
- Review of technical submissions
- Management of building construction activities

For more information on AXP: [Explore Setting O: Design or Construction-Related Employment | NCARB - National Council of Architectural Registration Boards](#)

### ARE Exam Changes: ICC Code Update and QFIB Retirement

NCARB works regularly with psychometricians and hundreds of volunteer architects to ensure the Architect Registration Examination® (ARE®) aligns with exam best practices and current architectural practice. As part of the ongoing efforts to improve the ARE, NCARB implemented two updates that went into effect on February 27, 2024:

1. All code-related items on the ARE will reference the 2021 International Code Council (ICC) family of codes and related standards, rather than the 2018 family. When necessary, NCARB will provide excerpts from the 2021 ICC family of codes as references on case studies. You can view a summary of significant code changes from IBC 2018 to IBC 2021 in the ICC I-Codes. If you are interested in a deeper explanation of the changes, watch the American Wood Council's two-part video series.
2. NCARB has also retired quantitative-fill-in-the-blank (QFIB) item types from the exam. NCARB strives to align with evolving test practices, which indicates that other item types used on the ARE assess candidates' qualifications.

For more information: [Upcoming Exam Changes: ICC Code Update and QFIB Retirement | NCARB - National Council of Architectural Registration Boards](#)

# ARCHITECT INFORMATION

## FIRST TIME RENEWAL FOR NEWLY LICENSED ARCHITECTS

Continuing Education Hours (CEH) are required as a condition for the annual license renewal. A minimum of 12 CEH shall be acquired during the period beginning January 1 and ending December 31 calendar year directly prior to the annual renewal. All 12 CEH's shall consist of structured educational activities on relevant topics addressing health, safety, and welfare subjects as referenced in 201 KAR 19:087, Section 1(3).

For the Annual Renewal period held June 1 - June 30, 2024 the architect is required to certify that they obtained the required 12 HSW CEUs between the dates of January 1 - December 31, 2023.

Date of Initial license	First Renewal - Exempt from CEU's as a First time Registrant	Second Renewal - Must have required CEUs	Begin Earning CEU's (12 per Calendar Year)
January 2024	June 2024	June 2025	January 2024
February 2024	June 2024	June 2025	February 2024
March 2024	June 2024	June 2025	March 2024
April 2024	June 2024	June 2025	April 2024
May 2024	June 2024	June 2025	May 2024
June 2024	June 2025	June 2026	January 2025
July 2024	June 2025	June 2026	January 2025
August 2024	June 2025	June 2026	January 2025
September 2024	June 2025	June 2026	January 2025
October 2024	June 2025	June 2026	January 2025
November 2024	June 2025	June 2026	January 2025
December 2024	June 2025	June 2026	January 2025

### Example 1

If an architect becomes licensed in Kentucky between January 1 and June 30th, the newly licensed architect must get 12 CEH's between their **initial date of licensure and Dec 31 of that same year**. The newly licensed architect is exempted from reporting having earned the required CEH's during their first annual renewal period, which is between June 1 to June 30 of the year they were licensed, but they will be required to have met the requirement on their **second renewal**. An individual licensed on 03/15/2024, will be required to renew their license by 06/30/2024, but will not be required to have 12 CEH's earned 01/01/2023-12/31/2023. When this individual renews the next year by 06/30/2025 they will be required to have earned 12 CEH's between 01/01/2024-12/31/2024.

### Example 2

If an architect becomes licensed on or after July 1, the newly licensed architect must get 12 CEH's **between January 1 and December 31 of the following year**. The newly licensed architect is exempted from reporting having earned the required CEH's during their first annual renewal period, which is between June 1 to June 30 of the year following their initial licensure, but they will be required to have met the requirement on their **second renewal**. An individual licensed on 08/15/2024, will be required to renew their license by 06/30/2025, but will not be required to have 12 CEH's earned 01/01/2024-12/31/2024. When this individual renews the next year by 06/30/2026 they will be required to have earned 12 CEH's between 01/01/2025-12/31/2025.

For More Information Please see [201 KAR 19:087](#)

# NCARB ANNUAL BUSINESS MEETING CHICAGO, ILLINOIS June 13-15, 2024



## NCARB

### Regional Summit

The summit was held on February 29-March 3, in Savannah, Georgia. It was a great opportunity for Board members to connect with colleagues from across the country



and share best practices related to their regulatory roles. Congratulations to Board President Jill Smith for being elected to serve as Region 4's Chair for FY25.

Board members attended the following workshops:

- A. Incidental/Overlapping Practice to learn more about how incidental practice impacts HSW, how jurisdictions currently address it, and potential solutions for the future.
- B. Multiple Pathways to Licensure to gain insights into the purpose, benefits, and opportunities for developing multiple pathways to licensure.



## AIA 2024 CONFERENCE ON ARCHITECTURE & DESIGN

To register: [About AIA24 - AIA Conference on Architecture & Design 2024](#)

**Washington D.C.  
June 5-8, 2024**

## UK GRAY BUILDING UPDATE

Students and faculty have just moved into the renovated and transformed former Reynolds warehouse, realizing their dream for the College of Design, at the new Gray Design Building. Partnered with Studio Gang Architects, KNBA Architects, along with CMTA Engineers, Brown + Kubican Engineers and Carman, transformed this 107-year-old brick and heavy-timber building into a cutting-edge design, making, and collaborative teaching space.

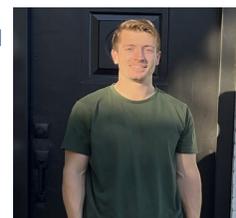


**Carole Yocum**  
AIA, LEED AP, KYCID,  
Principal

The new facility focuses on deliberate, modern architectural elements within the building while also purposefully maintaining the warehouse aesthetic. A new sculptural steel "Clearing Stair" is the focal entry point and circulation hub. Open plan Studios create a cross-disciplinary environment for the multiple design programs. On the exterior a weathering steel canopy has been installed along the South façade, creating an outdoor fabrication dock, directly connected to the Fabrication Shop, as well as being an environmental canopy reducing solar heat gain. Removed from the campus boiler and chilled water system, this is the University's first fully geothermal supported building. All windows were replaced with historically accurate, operable units. The site was upgraded for outdoor learning and teaching spaces. The 3-story, 135,000 square foot facility was completed by Construction Manager, Turner Construction, for \$49 million in the Spring of 2024.

### L. Wayne Tune Endowment Scholarship

Congratulations to Austin Olah for being awarded the 2024 L. Wayne Tune Endowed Scholarship. He is currently employed by Brandstetter Carroll Inc. as an Architectural Intern. In 2016, he graduated from the University of Tennessee with a Bachelor of Science degree in Business Analytics, collateral in Marketing. Austin is currently finishing his second year in the UK Architecture Master 3+ Program, he plans to get his architecture licenses upon graduation in 2025.





**Kimberly Dowdell, AIA**  
**2024 AIA President**

## ☆ Congratulations ☆

Congratulations to the 100th President of AIA, Kimberly Dowdell. She has had an extraordinary career in architecture, government, teaching, and real estate development. She is the former national president of the National Organization of Minority Architects (NOMA) in 2019-2020. Ms. Dowell has a Bachelor of Architecture from Cornell University, and a Master of Public Administration from Harvard University. She is currently a principal at HOK's Chicago Studio and elected to the Cornell University Board of Trustees in 2022.

[Kimberly Nicole Dowdell, AIA, becomes first Black woman to serve as AIA president](#)

Congratulations to the Erin Jennings, the new 2024 President for CIDQ. She is a Registered Interior Designer and Licensed Architect, practicing in Indianapolis.

Her path to the CIDQ Board of Directors began a little over 3 years ago. Dedicating much of her 17-year career to the professional organizations, she became genuinely passionate about bridging the divide between architecture and interior design and finding a space where the advocacy conversation and contribution could make an impact. She spent years in Chapter leadership with IIDA, she is currently the past chair for the AIA National Interior Architecture Knowledge Community Advisory Group, has co-chaired the Indianapolis Architecture for Humanity Chapter, and has had the pleasure of being on adjunct faculty for the College of Architecture & Planning at Ball State. She brings the important perspective of professional practice and educator, through both the architecture and interior design lens.



**ERIN JENNINGS**  
CIDQ President, NCIDQ No. 30952

## Need to change your legal name in NCARB?

Your legal name **MUST** match the name listed on your ID or you will not be permitted to take the ARE exam. Here's how to get started:

Log in to your [NCARB Record](#)

1. Navigate to the "Profile" tab in your Settings
2. Click "Change My Legal Name"
3. Confirm your contact information is correct, so we can reach out to you regarding your request if needed
4. Enter your updated legal name
5. Upload a copy of your state-issued ID and legal name change document (such as a marriage certificate or divorce decree) to support your request

**Have a preferred name that's not your legal name?** You can update your preferred name in your My NCARB Settings at any time. NCARB will use your preferred name when reaching out to you via email or on the phone, although your legal name will still show on Record transmittals, exam appointments, or any other legal documents.

## International Interior Design Association (IIDA) Ohio Kentucky Chapter



Get Involved by attending the LouLex City Center Meetings!

**Dates:** April 19, May 17, and June 21  
**Times:** 12:00 p.m.-1:00 p.m.  
**Location:** ID&A Inc.  
**Address:** 731 Brent Street, Suite 201  
 Louisville, Kentucky

*IIDA membership is not required to attend; however, there is usually a discounted ticket rate for those that are members. For more information : [Louisville Lexington](https://www.louisvillelexington.com) | [IIDA Ohio Kentucky Chapter \(iidaohky.org\)](https://www.iidaohky.org)*

## INTERNSHIPS AND CAREER OPPORTUNITIES

The College of Design at the University of Kentucky has an exclusive portal of opportunities for UK Students and Alumni only.

If you are an employer seeking outstanding interns or staff from the UK family, please complete the form located at: [Jobs + Internships – College of Design – 38° 84° the power of place \(uky.edu\)](https://www.uky.edu/collegeofdesign/jobs-internships)

Connect and Celebrate Award Winning Design

# IIDA 2024

## REVEL IN DESIGN

### JUNE 9, 2024

#### FOUR SEASONS HOTEL CHICAGO

For more information, please contact Evangeline Miller at [emiller@iida.org](mailto:emiller@iida.org) or (312) 379-5134

## IIDA OHKY MENTORSHIP CONNECTION

The OHKY Mentorship Connection Program seeks to create a vibrant community of mentors and mentees, promoting meaningful connections and inspiring lifelong learning. With a focus on fostering collaboration, skills enhancement, and career advancement, OHKY Mentorship Connection strives to cultivate a culture of continuous growth and excellence for all OHKY members. To foster professional growth and development by connecting our members. Through personalized guidance, support, and knowledge sharing, IIDA aims to empower individuals to achieve their full potential and excel in today's design industry. To sign up: [MENTORSHIP CONNECTION | IIDA OHKY](https://www.iidaohky.org/mentorship-connection)

### MASTER/JOURNEYMAN TRAINING

The Associated Builders and Contractors, Inc. of Indiana/Kentucky Chapter are offering continuing education on Master/Journeyman Electrical classes. The focus of the class is discussion of the most recent changes to the National Electrical Code which varies from residential and commercial to industrial.

- All classes will be held on Saturday.
- The cost of the Saturday class is \$70.00.
- Doors open at 7:30 a.m. and class sessions will be 8:00 a.m. to 2:00 p.m.
- Lunch will be provided for all classes.
- Participants may sign up for the class by going to [abctrainin-ky.com](https://www.abctrainin-ky.com) or (270)843-1866.

#### LOUISVILLE CLASS DATES

April 26  
 May 17  
 June 14

#### LEXINGTON CLASS DATES

April 12  
 May 10  
 June 8

## WIGWAM VILLAGE NO. 2

Historic Wigwam Village No. 2 in Cave City, Kentucky, was built in 1937. It has been a popular roadside attraction for over 87 years. It is one of only three surviving Wigwam Villages of the seven built in the country before 1950. It is also listed on the National Register of Historic Places. Wigwam Village was described as: “one of the most historic forerunners of a practice now known as place-product-packaging the commercial use of architectural imagery by automobile service-oriented establishments along the American roadside” by the National Register of Historic Places. It started with Kentucky native Frank Redford. He was traveling across the country and saw a barbecue restaurant shaped and painted like a teepee. When he returned home to Horse Cave in 1933, he opened a lunch counter and gas station painted similar to a teepee. In 1935, he expanded his business to six concrete teepees for over-night lodging. Mr. Redford called structures wigwam and they were made of steel and wood framing covered in stucco. In 1936, he patented the design construction and also in 1957 when his first patent expired. The teepees are arranged in a semicircle facing a big grass bowl at the center to encourage people staying there to gather around the fire pits as children play in the nearby playground.



For more information: <https://historicwigwamvillage.com/>

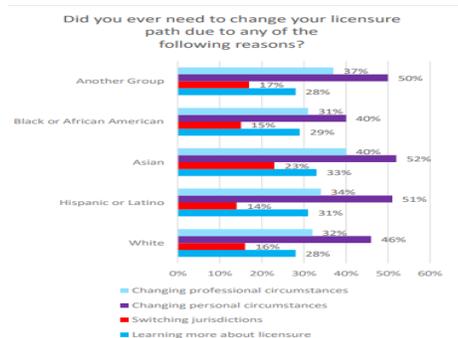
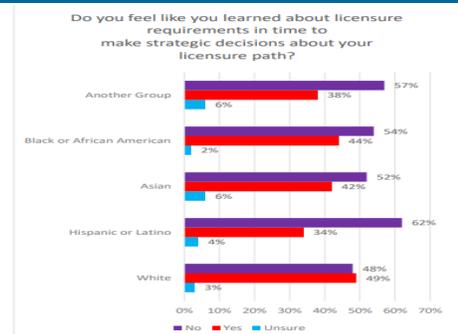
*“Make it a rule of life never to regret and never to look back. Regret is an appalling waste of energy; you can’t build on it; it’s only good for wallowing.” —Katherine Mansfield (April 1941)*

## AWARENESS AND ACCESSIBILITY ON LICENSURE PATH

NCARB recently released their report concerning disparities on the path to licensure. The survey findings are demonstrated below:

1. Most licensure candidates are not sufficiently aware of the licensure process at an early career stage, which would benefit them in making informed choices about factors like what degree to pursue or where to pursue licensure.
2. Most licensure candidates had to change their licensure path at some point and felt like the licensure process was not flexible enough to accommodate their shifting personal or professional circumstances.

To review the survey results in its entirety, please click here [BOB AwarenessAndAccessibility Report 2023.pdf \(ncarb.org\)](#)



## WHAT IS THE *SETTING O*?

Setting O involves additional experience opportunities that can be performed outside an architecture firm or while working for an architect licensed in a country other than the U.S. or Canada. A few of these opportunities allow you to gain AXP experience while unemployed or working in a related field. There is no minimum number of hours required for this experience setting, although each opportunity has a maximum limit.

Please be advised that paid academic internship that meets all the requirements for a specific setting O work opportunity, *you can report relevant experience for AXP credit* in the same way as any other setting O experience. You do not need to identify academic internships or have them pre-approved by NCARB.

For more information: [Setting O | NCARB - National Council of Architectural Registration Boards](#)

## HOW TO FILE A COMPLAINT WITH THE BOARD

Any person may file with the Board, a claim of unprofessional conduct, negligence, incompetence, dishonest practice, or other misconduct against an architect or certified interior designer. Any person may file a complaint against an unlicensed individual for a single act of unauthorized or illegal practice or representing himself or herself to the public as an architect or certified interior designer. *Click on the form to the left for a pdf version. If you have any questions, please contact the BOA office at 859-246-2069 or email [BOA.IRC@ky.gov](mailto:BOA.IRC@ky.gov).*

## INDIVIDUAL SEALS

A letter was received from the Kentucky Attorney General and NCARB on October 7, 1930, stating that practically all states required the use of individual seals, their use in Kentucky was made mandatory. “The primary purpose of this action was to provide a means of positive identification, not only as a protection to building owners but also to the general public by preventing illegal practice or use of the title “architect” by unlicensed persons.”

Page 192, **A History of The Profession of Architecture in Kentucky.**

*To purchase a copy of the book, please contact the BOA Office at (859)246-2069.*



KNOW  
YOUR  
HISTORY

# Maximizing the Value of Employee Compensation

By Jon Tennent, CPA



Jon Tennent, CPA  
jon@ebdcpa.com  
Besten & Dieruf PLLC

With 2023 in the rear-view mirror, firms are evaluating what went right, what went wrong, and what they can do better for 2024. Many in our industry are struggling with employee retention and a corresponding labor shortage; they're wondering what they can do to maximize employee benefits and make themselves as attractive as possible.

For the purposes of this article, we're going to pretend that we're a mid-sized architecture firm organized as a C corporation. We have five shareholders and ten employees, each single and making \$100,000 per year on their W-2s. At the end of the year, we have enough extra cash to pay out \$4,000 to each one of them. How can we get the biggest bang for these bucks?

First, let's summarize the taxes that could apply in this situation:

	Lexington/Fayette tax	Federal tax	Kentucky tax	FICA
Employer	2.75%	21%	5%	7.65%
Employee	2.75%	24% (given their income level) 15% (for dividends)	4% (for 2024)	7.65%

## Scenario 1: Bonus pay

This is probably the most common scenario. The company pays out a \$4,000 bonus through payroll. With the tax rates listed above, **the employee will net \$2,464 after taxes**. The employer will pay out \$4,306 (the bonus plus their FICA portion), but they will get to deduct this expense against their own taxes, saving them \$1,238 in tax. So the net total cost to the employer is \$3,068 – still more expense than the employee's net.

Bottom line: commonly done but mediocre result for both employee and employer.

## Scenario 2: Dividends

This scenario would only apply to the shareholders of the corporation, but it ends up being more beneficial to the employee shareholders because they get a favorable Federal tax rate and they avoid both local taxes and FICA. After Federal and state taxes, the \$4,000 **dividend would net to \$3,240** – nearly \$800 more than in the scenario above. It is not as favorable to the employer, however, because they cannot deduct the dividend; so their total outflow remains \$4,000.

Bottom line: shareholder employees love it; corporations do it to return value to shareholders but don't get a tax benefit.

## Scenario 3: 401(k) Plan

A traditional (non-Roth) 401(k) plan allows you to defer Federal and state taxes until retirement. So although this scenario will not show Federal or state taxes for 2024, bear in mind that those taxes will eventually be paid when distributions are taken in retirement.

The first option is that the employer could give the employee some extra pay and the employee could elect to contribute that money to a 401(k) or SIMPLE IRA. In this case, they would pay FICA and local Lexington tax, but not Federal or State, making their **net amount \$3,584**. Since the employer paid this cash to the employee, the employer's tax impact would be identical to scenario 1.

The second option, however, is to consider an employer contribution or match. This is where the employer contributes to the retirement plan directly instead of the employee deferring part of their paycheck. In this case, the employee pays no current taxes at all on the amount, **netting them the entire \$4,000**. The employer also gets to deduct the full \$4,000 and pays no FICA on it. Their tax savings from this deduction are \$1,150, giving them a net total cost of only \$2,850.

Bottom line: great result for retirement savers and employer match is a no-brainer.

**CONTINUED ON PAGE 13**

Scenario 4: HSA Contribution

If the firm has an HSA (health savings account) plan, it is one of the most tax-advantaged vehicles available to taxpayers. Not only is it exempt from both Federal and state income taxes, unlike 401(k) contributions it is also exempt from FICA if processed through payroll. And while you're limited to using it for qualified medical expenses when you're young, you can start using it like an IRA when you turn 65 (meaning you can use it for anything if you pay normal income tax on the distributions, same as you would with other retirement accounts).

The first option is that the employer could give the employee some extra pay and the employee could elect to contribute that money to their HSA (if they have not maxed it out yet). In this scenario, they would only pay local Lexington tax on the income and **net \$3,890**. The employer also pays no FICA, gets to deduct the entire \$4,000, and has a net cost of only \$2,850 after tax savings.

The second option is for the employer to make the HSA contribution directly on behalf of the employee. The only difference here is that local tax is also avoided, allowing the employee to **net the entire \$4,000**. And the employer's deduction is the same as above.

Bottom line: if you have space left in your HSA, definitely max it out through payroll each year.

Although these scenarios are dependent on the specific type of firm outlined for this example, hopefully they give you a sense of how fringe benefits can have varied impacts, especially as the dollars amounts involved get larger. Not all employees want the same thing, but being smart about the form of compensation you offer can lead to tax savings in the long run. Consult with your tax advisor about your firm's specific situation, goals, and needs throughout the year and make 2024 your best year yet.

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*Jon Tennent, CPA is a tax manager with Besten & Dieruf, PLLC, a full-service accounting firm located in Lexington, KY.*

## LET'S SEE YOUR GREAT WORK



If you would like to submit your Kentucky architectural or interior design project or article to be considered in a future BOA newsletter, please contact the

Board Office at: (859) 246-2069 or [BOA.IRC@ky.gov](mailto:BOA.IRC@ky.gov).

The Board will be happy to review your request and take it into serious consideration.



## Change of Address

### UPDATE YOUR CONTACT INFORMATION

It is the ***licensee and/or certificate holder's*** responsibility to insure that all contact information is current with the Board office. A Change of Address Form is available under the Forms tab on the Board website [BOA \(ky.gov\)](http://BOA(ky.gov)).

## IN MEMORIAM



**Michael Duwain Brazley** of Louisville, passed on February 5. He was the second black architect registered in the Commonwealth. Dr. Brazley was a graduate of Howard University School of Architecture and the University of Kentucky School of Urban and Public Affairs (Ph.D.). Dr. Brazley enjoyed serving in his community with the following organizations: American Institute of Architects, National Organization of Minority Architects, Alpha Phi Alpha Fraternity, Inc., St. Augustine Catholic Church, Kentucky Colonels and Freemasons. He inspired college students as a professor at the Southern Illinois University Carbondale by teaching architectural urban design. Dr. Brazley had a love for traveling to enjoy the beauty of diverse landscapes, architecture, and culture. He was also a loving father to Erin and Katelyn, and his grandson Evan. Dr. Brazley's legacy will forever be in the hearts of his loving family, sisters, brothers, nieces, nephews, cousins, and friends. [Newcomer Family Obituaries - Michael Duwain Brazley 1951 - 2024 - Kentuckiana \(newcomerkentuckiana.com\)](#)

**Heber Carleton Godsey, FAIA**, of Louisville, died peacefully on January 18, in Sarasota, Florida, after a long battle with cancer. Mr. Godsey earned a degree in civil engineering from the University of Kentucky, and received his master's degree in architecture from Princeton University. In 1967, he established his own architectural firm, Godsey Associates Architect. He was the first Kentucky architect to lead NCARB as president. During his leadership, he pursued mutual recognition agreements between the United States and Australia, as well as the Architects Council of Europe, and signed the Tri-National Mutual Recognition Agreement between the United States, Canada, and Mexico. For over twelve years, he served faithfully on the Kentucky State Board of Architects, and two terms as the Board's president. Mr. Godsey holds the NCARB Certificate for national reciprocity and at one time was registered in 38 states. He lives to cherish his remarkable life to his wife for over 65 years, Eloise, and their two sons H. Carleton (Cyndi) Godsey, III, Rick (Marsha) Godsey, and grandchildren, as well as lots of nieces, nephews, family, and lifelong friends. [Heber Godsey Obituary - Ratterman & Sons Funeral Home - Bardstown - 2024 \(legacy.com\)](#)



**Clyde K. Warner**, died peacefully at his home on February 15, 2024, surrounded by his family at 100 years old. Mr. Warner was born in Hopkinsville, KY on April 7, 1923, to Clyde K. Warner and Caroline Archie Warner. He served as a Lieutenant in the U. S. Naval Reserve Civil Engineer Group from 1943-1946 where he was stationed in Guam and Okinawa, Japan. After he returned from the war, he attended Clemson University where he obtained his B. S. in Architectural Engineering, Magna Cum Laude. He taught Civil Engineering at Speed Scientific School for three years from 1949-1952. He was both a Professional Engineer (P.E.) and an Architect, having received his Kentucky Civil Engineering License, Number 2106, in July 1950, and his Kentucky Architect Registration, Number 481, in January 1954. His Kentucky architect license was still active when he passed. He worked at several architectural firms over the years, including being a partner at Sweet and Warner (1952-56), and as an Associate at McCulloch and Bickel (1956-66). However, Mr. Warner spent the most time at Louis and Henry Architects starting in 1966 and became a Partner in 1973. His featured projects include South Central Bell Headquarters, Dosker Manor Housing for Elderly, Avenue Plaza Housing for Elderly, Phillip Morris USA Primary Facility, University of Louisville Dental Education School, and the Jefferson County Medical Society Headquarters. In 2006 he moved his practice to Studio Kremer. He was loved and respected and was heavily involved in local, state and national organizations and received numerous accolades for his service. He was a husband, father, grandfather, uncle, co-worker, mentor and friend to many. He will be greatly missed.

[Legacy Obituaries—Clyde K. Warner](#)



# ANNOUNCEMENTS

## Looking to Obtain Your 2024 Continuing Education?

Consider the Code Administrators Association of Kentucky (CAAK) workshops. They work with the Kentucky Department of Housing Buildings & Constructions to offer a three-day training conference. The event is being hosted at the **Kentucky Dam Village Gilbertsville, Kentucky.**

### Monday, April 15, 2024

**8am-9am** : Opening Session and Welcome

**9am-4pm**

- 2015 IRC/2018 KRC Residential Planning – Part 1 (6Hrs)
- Sprinkler System Plan Review – NFSA (6Hrs)
- 2015 IMC IFGC Combustion Air and Venting (6Hrs)

**9am-12pm** : 2015 Mixed Occupancy (3Hrs)

**1pm-4pm**: Exterior Wall and Opening Protections (3Hrs)

### Tuesday, April 16, 2024, 8am-4pm

- 2015 IRC/2018 KRC Residential Planning – Part 2 (6Hrs)
- 2015 IBC Performing Commercial Building Inspections (6Hrs)
- Rough and Final Sprinkler Inspections (6Hrs)
- New Building Inspector Orientation

### Wednesday, April 17, 2024

**8am-11am**

- 2015 IEBC Performance Compliance Method (3Hrs)
- 2015 IRC Alternate Materials and Tested Methods (3Hrs)
- Firestop: A Life Safety Issue (FS101), IBC/IFC Code Update (FS301), & Special Inspections (3Hrs)

### Registration

[ONLINE REGISTRATION](#) is preferred, or you can print the registration form below and return the form and payment to:

**CAAK – Cora Dill, 48 Burney Lane, Fort Thomas, KY 41075**

If paying by credit card, please use the online registration.

[PRINT REGISTRATION FORM](#)

If you have any questions, please contact Cora Dill, [caakky23@gmail.com](mailto:caakky23@gmail.com).

## Memorial Day, May 27, 2024



## **BOARD MEMBERS**

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## **FY2024 RENEWAL PERIODS**

**Architect**  
June 1-August 30

**CID**  
September 1-November 30