



Why Business Owners Must Make Their Voices Heard at the Ballot Box



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CALENDAR OF EVENTS

NOVEMBER 5-6, 2026
Leadership Iowa: Agriculture & Renewable Resources
BOONE

NOVEMBER 9, 2026
Member Networking Meet and Greet with Story Construction
SIOUX CITY

DECEMBER 3-4, 2026
Leadership Iowa: Economic Development & Workforce
MARSHALLTOWN

JANUARY 13, 2027
Legislative Briefing and Reception
DES MOINES

JANUARY 13-15, 2027
Leadership Iowa: Government
DES MOINES

MARCH 24, 2027
Business Day in Des Moines
DES MOINES

Visit www.iowaabi.org and click the "Events" tab for details on upcoming events.

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FROM THE CHAIR

ABI's Commitment to Education, Collaboration, and Public Policy Success

As members of ABI, business leaders, and community members, we know the importance of elections and we see the impact that policy positions and decisions of elected officials have on our employees and our future success. At MidAmerican Energy we encourage employees to be civically involved, educated on policy issues that affect the company and provide for participation in a political action committee that can amplify their voices.

As business leaders, we encourage employees to learn about the candidates and their positions so they can make informed decisions. That is what this edition of ABI's Business Monthly is all about, making your vote count. ABI has many terrific resources to help you and your employees do just that. These resources will make it easy for you to participate in this fall's election, and you can read all about them inside.

One of those key resources is IA Votes. ABI is proud to support IA Votes, which is a partnership between the Business-Industry Political Action Committee (BIPAC) and Economic Progress for Iowa's Citizens (EPIC). EPIC is a coalition of Iowa business organizations administered by ABI, which seeks to promote information about candidates and policies. Learn more about IA Votes at www.iavotes.com. Be sure to reach out to ABI staff if you want to leverage this resource for your employees.

Earlier this month, we held the Iowa Manufacturing Conference in Altoona, which saw record attendance. The event was a true celebration of Iowa manufacturing and honored former Governor Terry Branstad and his efforts to build and maintain Iowa's manufacturing base. Throughout October, ABI will be taking manufacturing on the road with our RV tour, highlighting the fantastic

career opportunities in manufacturing and inviting elected officials to witness firsthand how communities, schools and employers are making students aware of the great opportunities that are right here at home. If you missed the Manufacturing Conference, or events surrounding the RV Tour, I hope you will make plans to attend next year.

Speaking of next year, it is not too early to save the date for two other important events. On Jan. 13, 2027, ABI will hold its annual Legislative Reception. This event draws hundreds of Iowa business leaders and more state officials of both parties than any other similar event. And March 24, 2027, is Business Day in Des Moines where you will have the opportunity to hear from leaders of both parties and our state's newest Governor, who will take office in January of 2027.

In the meantime, and as always, thank you for your support of ABI! ABI



Kathryn Kunert
ABI Board Chair
MidAmerican Energy

CAPITOL BUSINESS

Be Sure to Vote for Pro-Business Candidates this November

There are only a few weeks left until the November 2026 General Election and for most people, they are ready for it to come and be over with. It's likely you've been bombarded with campaign mailers, inundated with pop-up and commercial ads telling you this candidate will oppose that or this candidate supports this, hammered with text messages asking you for money, or had volunteers or the candidates themselves come by your door, etc. Despite all of this, it's critical that you cast your ballot on Tuesday, Nov. 3.

Though 2026 isn't a presidential election year, there are still several important races that will be decided at the federal, state and local levels.

Statewide races will be held for Governor, Attorney General, Secretary of Agriculture, Treasurer, Secretary of State and Auditor. These are all four-year terms. One of Iowa's two U.S. Senate seats will also be on the ballot, which

is a six-year term. This is the first time Iowa has had an open Governor's seat and U.S. Senate seat in the same election cycle since 1968.

Every two years, all 100 seats in the Iowa House are up. In the Iowa Senate, there are 25 seats up for grabs. Iowa Senate terms are four years. As you can tell, there is a lot at stake and plenty of reasons to get out and vote.

ABI's public policy team has been busy and engages in the election process through a number of different channels. Our PAC, the Iowa Industry Political Action Committee (IIPAC), recently issued Friend of Iowa Business Endorsements to 79 candidates running for either the Iowa House, Iowa Senate or statewide. The IIPAC Board takes into account an individual's voting record if they're an incumbent, the composition of a district, voter registration totals, feedback from members and public policy staff, and more when deciding whether to en-

dorse a candidate. We strongly encourage our members to consider whether an individual has been endorsed by IIPAC as they vote. The policy team also meets with candidates and writes comprehensive political analysis for our members and more.

There is no question that elections matter and that each vote counts. ABI has been able to accomplish much over the last several legislative sessions because pro-business majorities have existed in the Legislature and also worked in conjunction with Governor Kim Reynolds, who leaves office with a great legacy of supporting Iowa's business community.

We will continue to work on behalf of our members as we enter the fourth quarter and look ahead to 2027. We are asking you to get involved in the civic process and make your voice heard by supporting pro-growth candidates at the ballot box in November. ABI



Brad Hartkopf
Senior Director, Public Policy
ABI
Bhartkopf@iowaabi.org

WHAT'S TRENDING

Election Edition: How the Election Shapes Iowa Business

Election-year conversations often involve candidates, campaigns, and polls. For Iowa business leaders, the focus is on what the 2026 midterm elections may mean for tax policy.

The elections will determine control of Congress for the final two years of President Trump's term. If Republicans retain both chambers, they could have a path to advance additional tax priorities through budget reconciliation, a process that only requires a simple majority to pass. Proposals not included in the One Big Beautiful Bill Act (OBBBA) of 2025, such as a 15% corporate rate for domestic manufacturers and an increased 23% §199A deduction, could receive renewed attention.

If Democrats gain either chamber, major tax legislation would require bipartisan support, making broad changes more difficult. Any near-term legislation would likely be narrower, focusing on technical corrections, expiring provisions, and targeted priorities capable of attracting support from both parties.

One potential bipartisan priority is the proposed Taxpayer Assistance and Service (TAS) Act introduced by Senate Finance Committee Chairman Mike Crapo (R-Idaho) and Ranking Member Ron Wyden (D-Oregon). The bill focuses on practical tax administration reforms, including expanded electronic access to IRS records, improved refund-status and callback tools, stronger paid-preparer standards, and greater independence for the National Taxpayer Advocate and IRS Independent Office of Appeals.



Matt Juffer
Managing Director
Anderson Tax

Whatever tax changes emerge from Washington, Iowa businesses must also account for differences between federal and state law. Iowa generally follows federal tax changes through rolling conformity, but important exceptions remain. For example, the OBBBA made a number of changes to the business interest expense limitation of §163(j), but Iowa does not currently conform to the limitation for taxable years beginning on or after January 1, 2020.

Election outcomes tend to shape the direction and pace of future tax legislation, but businesses should not wait for certainty. Iowa businesses can prepare by modeling potential changes, monitoring proposals, and identifying provisions that may affect investment, financing, and cash flow. The political landscape may change, but disciplined tax planning remains valuable under any outcome. **ABI**



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Q&A: Healthy Communities, Strong Economies: Why Rural Health Matters to Every Iowa Business

The health of Iowa's rural communities may not be at the top of your next board meeting agenda. But it impacts many of the large challenges Iowa business leaders face today, from economic growth and community vitality to employee retention and workforce development.

When people struggle to access basic services, including the healthcare they need, the impact extends far beyond individuals and families. It's felt by schools, local employers and entire communities. And with one in three Iowans living in rural areas, the effects of these issues are felt across our state's economy.

At Wellmark Blue Cross and Blue Shield, we work hard every day to make healthcare better. For us, that means more than improving health outcomes. It means helping build communities where businesses can grow, people can thrive and future generations can succeed. Through The Wellmark Foundation, we live this purpose by identifying partnerships that help remove the barriers that prevent people from living long, healthy lives.

As someone who benefitted tremendously from growing up in rural Iowa, I have a lot of passion for the work we do. And with National Rural Health Day coming up in November, I wanted to share a few questions I hear most often and why the answers matter to every Iowa business leader.

Q: Why does rural health matter, and what challenges are communities facing?

A: Let's start here: Where someone lives should not determine how long — or how well — they live.

For the one in three Iowans living in a rural community, there is no single challenge. Rural communities face a combination of issues that often intersect: Nutritious food can be hard to find. Behavioral health services may be limited. Maternity care options continue to shrink. Some families must travel hours for specialty care. And many hospitals and first responders are stretched thin. These gaps make it harder for rural residents to live well every day.

At Wellmark, we know that good health starts well before someone enters a doctor's office. Research shows that many of the factors influencing health happen where people live, learn, work and play (American Journal of Preventive Medicine, 2016). If we're serious about creating thriving communities



Laura Jackson
Executive Vice President
of Health Improvement at
Wellmark Blue Cross and
Blue Shield and chair of The
Wellmark Foundation

that enable a strong and healthy workforce, we must also be serious about helping communities address the conditions that shape health in the first place.

Q: Why is Wellmark involved in improving community health?

A: As Iowa's leading health insurer, we see every day how health is shaped by far more than what happens in a doctor's office (KFF, 2024). Access to affordable, high-quality care matters, but so do education, economic opportunity and local community resources. If we want health care to cost less, we, as Iowans, need to use less of it — because we're staying healthy.

Working to improve these factors is incredibly complex, and no one organization can solve them alone. Lasting progress requires meaningful collaboration and that's where The Wellmark Foundation plays an important role. While Wellmark works to improve healthcare coverage, The Wellmark Foundation focuses on breaking down barriers to good health across Iowa. Our approach is not to dictate solutions. It's to use data to identify opportunities where strategic investments and strong partnerships can help create sustainable improvements.

Q: What does investment in rural health look like in action?

A: One example we are especially proud of is The Wellmark Foundation's School-Centered Behavioral Health Grant

program, designed to support the state's long-term behavioral health strategy.

Behavioral health needs among Iowa's youth continue to rise, and rural families often face the steepest barriers. The goal of the grant is simple: remove barriers to much needed care for Iowa's youth by meeting them where they are. In its first year, the program supported access to behavioral healthcare to more than 33,400 students across 37 rural Iowa school districts.

The impact is already evident, and it doesn't stop at the school doors. Kim Buryanek, superintendent at Denison Community School District, told us, "This truly is a multi-generational impact that The Wellmark Foundation is having. Not only is the child who is sitting in the classroom benefitting, but also the families are as well. And then if you think about the child who now has those coping skills, they're going to grow up to be an adult in the community that is successful."

That's why this work matters. Behind every statistic is a child who now has support they need and the opportunity to thrive well into the future.

Q: Why are partnerships essential to improving rural health?

A: True progress happens when strengths come together — healthcare, education, business, philanthropy and government, all focused on stronger communities and healthier outcomes for Iowans.

Take Simulation in Motion-Iowa (SIM-IA). In partnership with the University of Iowa College of Nursing, The Wellmark Foundation is helping bring mobile, hands-on clinical training to rural hospitals, emergency medical services teams and first responders at no cost. These efforts equip rural healthcare providers with the training and resources they need to deliver high-quality care close to home, helping create a safer community.

Another example is The Wellmark Foundation's support of the Iowa Perinatal Quality Care Collaborative. This public-private partnership will help Iowa birthing hospitals, especially those with fewer resources, strengthen participation in statewide programs that improve care for mothers and newborns. These efforts aim to make sure every mother and child in Iowa have the best possible start, no matter where they live.

Q: Why should Iowa businesses care about rural health?

A: Because rural health isn't separate from business success, and healthy communities power a strong economy.

Access to quality healthcare services and community resources influences employee well-being, productivity, attendance, retention and the long-term strength of the workforce pipeline.

Investments in removing barriers to good health also drive opportunity for the next generation. The School-Centered Behavioral Health Grant program is helping students get support earlier, giving them a stronger foundation for success both in and out of the classroom.

As Central Decatur Community School District PK-6 Principal Amy Whittington said, "Ultimately, our whole community benefits. For many of our students, when they graduate from Central Decatur, they stay in this area. So, we're making our community stronger by that early investment in supports for students."

When businesses support healthy communities, they support Iowa's future. That's why Wellmark's mission and the work of The Wellmark Foundation are so closely tied — to help more Iowans live long, healthy lives and keep our communities strong for generations.

With National Rural Health Day around the corner, it's a good reminder that rural health is everyone's business. Together, we can remove barriers so where you live never determines how well you live.

Wellmark, Inc., and The Wellmark Foundation are independent licensees of the Blue Cross Blue Shield Association

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COVER STORY FROM PAGE 7

Why Business Owners Must Make Their Voices Heard at the Ballot Box

From local government to Washington D.C., elected officials' decisions affect taxes, regulations, workforce policy, infrastructure, energy, trade and countless other issues that impact businesses' ability to grow and create jobs. That's why it's important for business owners to make their voices heard at the ballot box, experts said.

"We're very much focused on how do we grow the economy. We want 3 percent growth — that's a strong, robust economy," said John Kirchner, executive director of Congressional and Public Affairs for the U.S. Chamber of Commerce, representing Iowa, Minnesota, Nebraska, North Dakota, South Dakota and Wisconsin. "Economic growth and GDP is very important to us. How do we grow the economy as a whole?"

Headquartered in Washington D.C., the U.S. Chamber of Commerce advocates for policies it believes will help grow businesses. It connects elected officials, local chambers of commerce and businesses with the aim of impacting state and federal policy.

"Business owners are really busy running their businesses — they don't always have time to engage with lawmakers at the local, state or federal levels," Mr. Kirchner said. "But they're the job creators in their communities. Whether these communities will thrive or not thrive is based on how strong the business sector is."

That's why it's incredibly important that business owners are engaged in the election process, he said.

"They need to tell their stories about how policy elements have affected them if they believe they need to change, or say thank you because something legislators passed has helped."

- **Trade** – "We want fewer trade barriers. We're focusing on telling the stories of the impact tariffs are having on businesses."
- **Immigration and workforce** – "Almost every community I visit doesn't have enough workers, with the birth rate dropping and boomers retiring. We need smart immigration policy to get employers the workers they need for the jobs they have open."
- **Permitting reform** – "It takes longer to permit a project than to build one. How do we streamline that process and make that process work faster?"
- **AI** — "Right now, there is no national AI regulatory policy. Businesses that work across state lines have to comply with all of these different policies because states are regulating it on their own."
- **Infrastructure reform** – "We need to



get products that are built and grown in Iowa to markets across the country and globe. To do that, we need functioning roads, rail, waterways and airports. We need smart, comprehensive infrastructure policy."

- **Housing** – "This impacts every community. We don't have enough housing and affordable housing. We're not trying to create a one-size-fits-all solution."

According to the Edelman Trust Barometer, employers are the most trusted source for employees. Employees are looking for nonpartisan information, said Nicole Crain, president of Iowa Association of Business and Industry.

"When we take a look at the things happening that affect employers' ability to invest in operations and hire more people, a lot of those decisions are made at the state and national level," Ms. Crain said. "How they get permits is a regulatory function and the person in charge of the state appoints the individuals that decide. Our state budget, employee readiness, our ability to do business and whether Iowa stays open for business — it's incumbent upon all of us to continue to elect individuals to support a pro-business environment in Iowa."

A healthy economy requires engaged citizens. And for business owners, participating in elections is one important way to help shape the communities and economic future they work every day to build.

"We cannot wait for an election to be over to start talking about public policy," Mr. Kirchner said. "If we want good pro-growth policies, we need to elect the politicians to implement them. If we want less regulation, faster permitting and a good AI policy, we need to send the right people to Washington." ABI



Affordable Funding for Business Energy Upgrades

The IADG Energy Bank, administered through Iowa Area Development Group, offers low-interest financing for energy efficiency and renewable energy projects.

- No Upfront Costs for Eligible Energy Upgrades
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ABI FOUNDATION

Unlocking the Crystal of Innovation: Showing Iowa's Fourth Graders the Future of Manufacturing

In classrooms across Iowa, students as young as fourth grade are going on a quest. Through Innovators Quest: The Quest for the Crystal of Innovation, students participate in a series of hands-on challenges, working together to recover the “Crystal of Innovation.” Along the way, they discover their individual strengths and practice teamwork, communication and problem-solving.

The Manufacturing Institute developed this gamified program to give students an age-appropriate look at today’s high-tech manufacturing. Through activities involving robotics, electromechani-

cal technology, prototyping and design, students get a glimpse of the technology and careers shaping the industry.

Why go into the classroom, and why now?

Today’s fourth graders will graduate around 2035. By then, manufacturers expect to need 3.8 million workers nationwide, and nearly half of those jobs could go unfilled. Iowa manufacturers already feel that skills gap. If we wait until high school to talk about careers, we wait too long.

Modern manufacturing is innovative and technology-driven, yet many students are unaware of the wide array of opportunities available. Innovators Quest introduces those possibilities while students are still curious and beginning to imagine their futures.

We’re working with Iowa manufacturers to bring the program to more schools and communities.

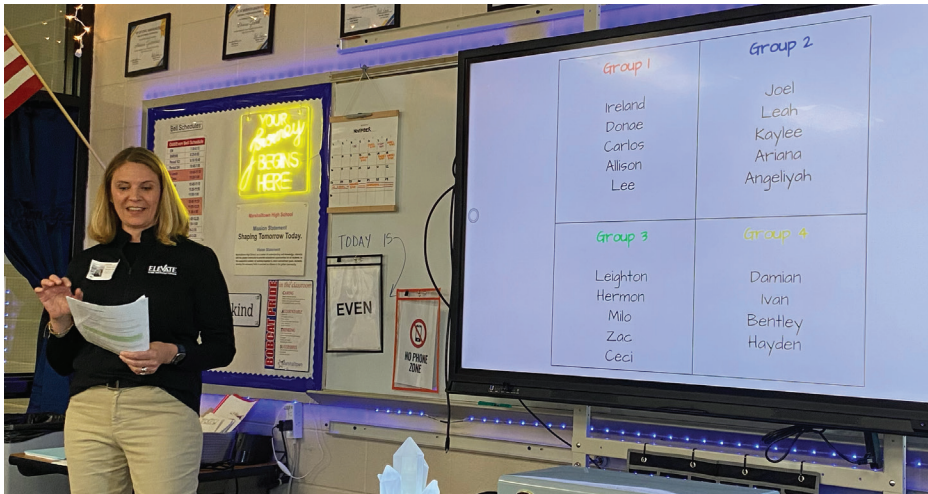
How you can get involved

- **Manufacturers:** Partner with ABI and your local school to bring this activity to students.

- **Educators:** Bring Innovators Quest to your students and connect with area employers.
- **Community partners and sponsors:** Help us reach more students in every corner of the state.

Together, we can introduce Iowa students to the people, technology and possibilities behind modern manufacturing — and inspire the workforce of tomorrow.

Visit iowaabi.org/elevate-iowa or email abi@iowaabi.org to join the quest. **ABI**





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Iowa Association of Business and Industry
400 East Court Avenue, Suite 100
Des Moines, IA 50309
515-280-8000 or 800-383-4224
abi@iowaabi.org, www.iowaabi.org

PRESIDENT: Nicole Crain

VICE PRESIDENT, PUBLIC POLICY: JD Davis

**VICE PRESIDENT, STRATEGIC INITIATIVES
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