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THE VOICE OF MULTIPLE-LINE SELLING IN THE ELECTRONICS INDUSTRY
Electronics Representatives Association
FALL 2026

# "THEY CAN'T EAT YOU..."

## ...OR WHAT I LEARNED AFTER 43 YEARS AS A MANUFACTURERS' REPRESENTATIVE"

COVER STORY
BY JOHN BEAVER

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## TABLE OF CONTENTS


4 COVER STORY
They can't eat you...or what I learned after 43 years of being a manufacturers' representative

### COLUMNS & DEPARTMENTS

8 WELCOME, NEW MEMBERS!

9 EXECUTIVE COMMENTARY
The three-legged stool: Why ERA advocacy matters

13 ERA XCOM DIGEST
- Manufacturing Update
- Education Update
- Membership Update
- Industry Updates

20 TALKING TAXES
IRS to automatically waive certain penal ties for taxpayers with a history of paying and filing on time

22 LEGALLY SPEAKING
Faring better than the contract provides: The law can prove a rep's best friend

24 CHAPTER NEWS

26 NEWS BEAT

27 MEMBER SERVICES

28 CLASSIFIED ADS



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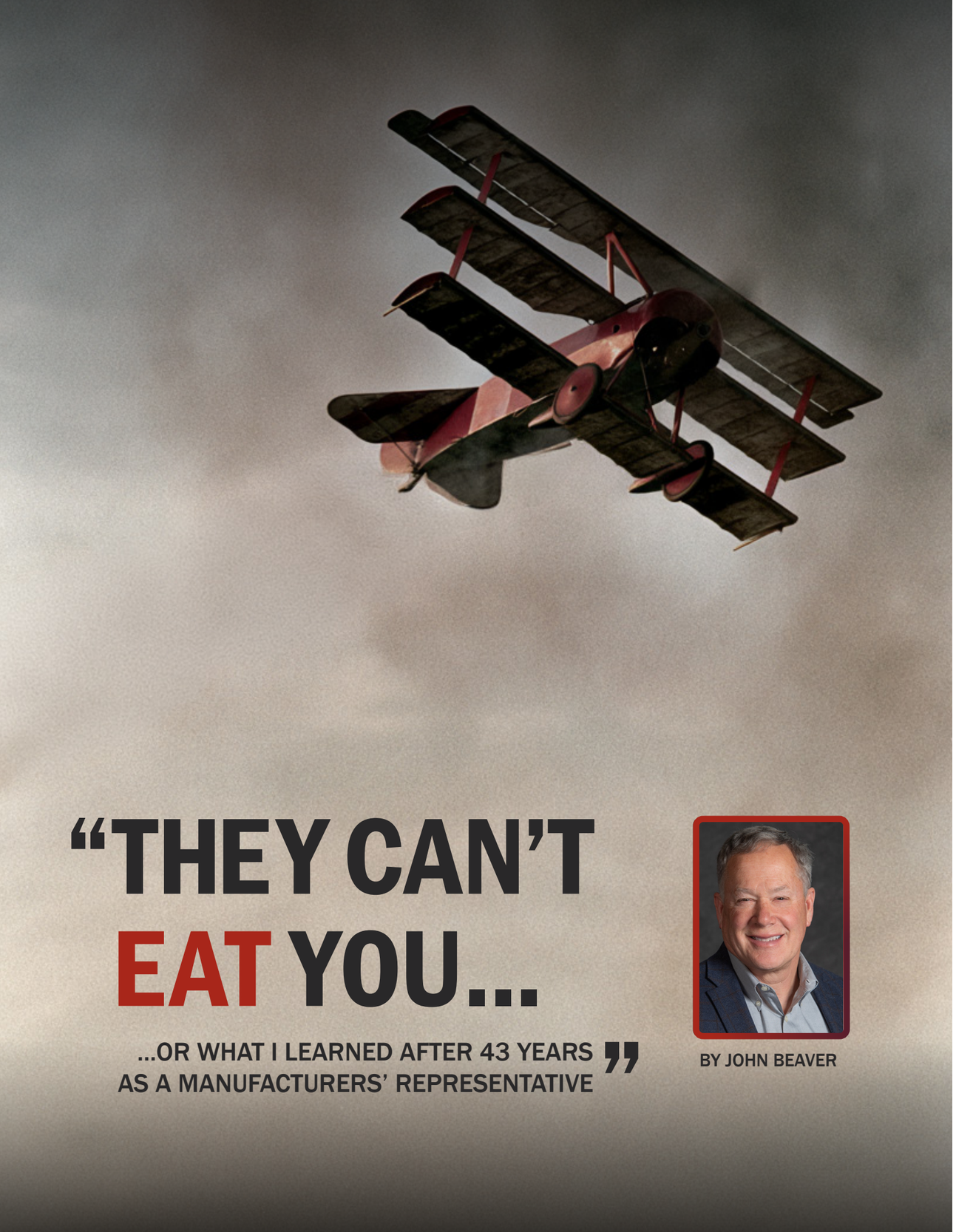




# They can't eat you...or what I learned after 43 years as a manufacturers' representative

by John Beaver
Founder and President,
GSA Optimum

At age 26, I decided to start my own agency. Looking back after more than 43 years, I can honestly say it is a career choice I have never regretted.

Over the years, I have learned many lessons—some from success, but probably more from mistakes. The good, the bad and sometimes the frustrating experiences have all helped shape how I run my business and how I work with customers, principals and employees.

I thought I would share some of my favorite sayings and lessons with those of you willing to spend a few minutes reading this article.

### 1. It's cheaper to make mistakes.

As a successful rep owner, outside sales engineer or inside support person, you know how to do your job. You know how to get things done correctly, efficiently and with minimal mistakes.

However, if you want to grow your company, you have to learn to delegate. That is not always easy. When you delegate, the job may not always be done exactly the way you would have done it. In fact, sometimes mistakes will happen that you personally would have avoided.

For years, I heard people say, "It's faster and easier if I just do it myself." That may be true, but if you do everything yourself, you limit how much your company can grow. I eventually accepted that delegation comes with risk. The person you trust may make a mistake, but by allowing them to take responsibility, you free yourself to focus on opportunities and responsibilities that only you can handle.

So, remember: It's cheaper to make mistakes than it is to become the reason your company cannot grow.

### 2. One mistake will not get your firm fired.

Many people in our business worry that one mistake—a missed email, a bad quote or a poor decision—will cost them a principal. In my experience, that usually isn't true. If one honest mistake is enough to get you fired, the relationship probably had problems already. Own the mistake. Fix the problem. Learn from it. Then move forward.

### 3. Remember the Red Baron.

The Red Baron, the famous World War I flying ace, was credited with shooting down more than 80 Allied aircraft. Not a good thing for our side. However, what many people don't know is that he himself was shot down numerous times. The last time, of course, was fatal.

*I would rather have someone willing to make thoughtful decisions, even if they occasionally make the wrong one, than someone too afraid to act.*

I tell this story to new employees because it makes an important point: If you are not out there calling on customers, making decisions and taking chances, you will never get shot down. In other words, you will never make a mistake. Yet I would rather have someone willing to make thoughtful decisions, even if they occasionally make the wrong one, than someone too afraid to act.

### 4. It's never the line you think will fire you that does.

This isn't always true, but it happens often enough to mention. Many reps spend countless nights worrying about the principal they believe may replace them. That kind of worry is a recipe for lost sleep.

Do your best for every line. Give every principal the attention and effort they deserve. If you do that, you can sleep well knowing you did your job.

### 5. Repping is a house of cards.

Accept it and move on. Companies merge. Management changes. Products disappear. Territories change. Strategies change. Our business can be unpredictable.

The key is not to let one principal control your future. If you have one line that dominates your company, work hard to add more lines. Diversification is not just good business, it gives you peace of mind.

### 6. Beware of the time thief.

Sometimes—and this is not always

*(continued on next page)*

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> *One of the easiest ways to build trust is communication. Silence creates frustration. Communication builds confidence.*

easy—you need to say no. Some principals demand more time than they are worth. They consume resources, attention and energy that could be better spent growing your business.

Push back respectfully. Explain your concerns. Try to find a solution. But remember, resigning a line is always an option if the relationship is hurting your company and your other principals. Your time is your most valuable asset.

### 7. Threatening the stick instead of offering the carrot does not work in sales.

This is an old management style: "Sell more, or else." I have never believed that threats are stronger than incentives. If someone is not doing their job, a serious conversation is necessary. Expectations need to be clear, and accountability matters. But people perform best when they are recognized for their successes and coached through their challenges.

Celebrate the wins. Discuss the losses. Help people improve.

### 8. The "Friday Rule."

Early in my career, while working for a rep firm before starting my own firm, my boss would occasionally deliver bad news on a Friday. During those impressionable years, I learned firsthand how much that could affect someone. You would spend the entire weekend thinking about it, with no opportunity to do anything about it until Monday.

After hiring my first employee at GSA, I created what I call the Friday Rule—a simple rule that I expect everyone to follow: We don't deliver bad news on Friday unless there is something the person can actually do about it. That includes terminations, which I try to handle on a Monday whenever possible. My thinking is simple: if someone is going to lose their job, I want them to have the weekend ahead of them, not behind them. It gives them a chance to start making calls, reaching out to contacts and perhaps even getting a lead on a new opportunity before the next week begins.

### 9. Sometimes the job you lose will not be your own.

Repeated poor performance, ignoring a principal or failing to support a product line can eventually lead to losing that business. But remember, the consequences affect everyone. A lost line that produces significant revenue can result in layoffs. The person who loses their job may not be the person responsible for the problem.

That is why everyone in a rep firm needs to think like an owner. We are a team.

### 10. They can't eat you.

This is probably the phrase I have repeated more than any other. Yes, the shipment is late. Yes, the customer is upset. Yes, something went wrong. But when the day is over, we are all going home. Unlike doctors, first responders, members of the military and others who truly deal with life-and-death situations, most of the problems we face in our business are not life-threatening.

Do your best. Care about your customers and principals. Work hard to solve problems. But keep things in perspective. They can't eat you.

### 11. Keep people informed.

One of the easiest ways to build trust is communication. Return phone calls. Answer emails. Respond to texts. If you don't have the answer yet, say so. A simple message saying, "I don't have an answer yet, but I am working on it and will update you," goes a long way.

Silence creates frustration. Communication builds confidence.

### 12. Treat every principal like they are number one.

Unless a greater opportunity comes along, every principal deserves to feel like they are your most important partner. Seriously, treat them well. Today's small line could become tomorrow's major opportunity. Relationships matter. People remember how you treated them.

### 13. Sometimes losing a principal is the best thing that can happen.

Let me finish with a real-life story. Years ago, one of our largest principals, an interconnect manufacturer who shall remain nameless, became what I would describe as both a "sales by whip" company and a "time thief." They demanded a tremendous amount of our time and attention.

During our relationship, our team developed a highly profitable military account from the ground up. This was not a customer they gave us. It was an opportunity we created through years of hard work, customer relationships and persistence.

One day, they informed us they were taking the account direct. Had it been an account that we had not truly developed, I probably would not have reacted strongly. But this was different. We believed we had earned that business, and I expressed my disappointment.

After that, I decided my time and attention would be better spent supporting principals who valued our partnership. When their next national sales meeting occurred, I chose not to attend and sent my vice president instead. They knew I was unhappy. Not long afterward, they arranged to meet me at JFK Airport and personally informed me they were terminating our agency. My first words were: "This is not an unhappy day." They were surprised.

Of course, losing such a large line was not without consequences. We had to lay off three people. Fortunately, all three employees found new opportunities. One with a direct competitor.

Then something interesting happened. GSA shifted direction. We focused our energy on other principals. We added new lines. We grew. Eventually, we added seven more employees. Looking back, losing that principal was one of the best things that happened to our firm. It reinforced everything I have written about in this article: Do not allow one principal to control your destiny. Do not let a time thief consume your resources. Invest your energy where it is appreciated. Sometimes losing something you thought you needed is exactly what allows you to grow.

And after 43 years in this business, I can tell you one thing with certainty: They can't eat you. ■

> *Do your best. Care about customers and principals. Work hard to solve problems. But, keep things in perspective.*

### About the Author

*John Beaver founded GSA Optimum, based in Oakdale, New York, in 1984. Today, the rep firm employs 31 people across three offices serving customers throughout the Northeast and Mid-Atlantic, from Maine to Virginia. John is an active member of MANA, ERA and NEMRA. As a member of ERA, he served as President first then Chair of the Metro New York Chapter for more than 20 years. He also previously served as the National Chair of MANA (Manufacturers' Agents National Association).*

These companies joined ERA since the Summer 2026 issue of ***The Representor.***

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# The three-legged stool: Why ERA advocacy matters

By Ed Smith
*ERA CEO*

The electronics industry is built on relationships. At the center of those relationships is a simple but powerful model: manufacturers, manufacturers' representatives and distributors—the three legs of the stool.

Each leg has a different purpose. But the stool only works when all three are strong.

Today, that balance is more important than ever.

Manufacturers are under tremendous pressure to grow revenue, reduce costs, accelerate new product introductions and reach customers in an increasingly complex marketplace. Distributors are managing inventory, logistics, customer service and the enormous demands of an increasingly digital supply chain. In the middle are manufacturers' representatives, providing the market knowledge, relationships, technical expertise, design influence and local presence that connect manufacturers and distributors to customers.

The question is not whether one leg is more important than another. The question is whether we are doing enough to strengthen all three.

That is where ERA has played a critical role since 1935. This is exactly what ERA was built for. The association's charter names all three: representatives, distributors and principals. Not one constituency with two observers — three equal partners.

ERA advocacy is more than just defending the interests of manufacturers' representatives. It is about educating the entire industry on the economic and strategic value of the representative model.

Representatives invest in people, relationships, technical knowledge, customer development and market intelligence. They often identify opportunities long before they appear on a sales report. They help manufacturers understand what customers want, influence designs, introduce new technologies and create demand.

Manufacturers that use the rep model have a keen eye on analyzing the cost of an outside sales rep team versus its value. We believe the rep value always exceeds the cost.

Distributors benefit from this activity as well. Representatives can create opportunities that ultimately flow through distribution, while helping manufacturers and distributors better understand customer requirements.

And manufacturers benefit when representatives and distributors work together rather than operating in separate silos.

The real opportunity for ERA advocacy is to change the conversation from "What does the rep cost?" to "What value does the entire channel create?"

That distinction matters.

The industry is changing rapidly. Consolidation, artificial intelligence, e-commerce, global supply-chain shifts, reshoring, shorter product cycles and increasingly sophisticated customers are changing the traditional sales model. These changes make strong channel relationships more important—not less.

ERA remains the voice that reminds the industry that relationships still matter.

Advocacy means making the case to manufacturers and distributors that investing in the representative channel is an investment in market reach, customer access, technical expertise and long-term growth.

It also means encouraging representatives to continually raise their own standards and demonstrate measurable value.

The goal should not be to protect the status quo. The goal should be to build a better channel.

When manufacturers innovate, representatives create demand and relationships and distributors efficiently deliver products to customers, the three-legged stool becomes stronger than any one company could be on its own.

That is the message ERA champions loud and clear.

We at ERA National have been busy lately proactively advocating the value of reps with manufacturers and distributors, with visits to corporate headquarters and attendance at corporate meetings. We have been creating presentations and calculators with up-to-the-minute real world data, dialed down to specific territories. We have had positive results so far and will continue the hard work! ■

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## MANUFACTURING UPDATE

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### Another meeting? Yes — but one that matters

We all know how important communication is. Whether personal or business, good lines of communication are essential to building relationships, exchanging feedback and developing understanding and trust.

One tool we promote within our organization at E-T-A is the cadenced one-on-one meeting between manager and employee. A recurring meeting provides an established, verbal line of communication that can be an invaluable tool for maintaining a connection with team members, especially those who work remotely.

A good one-on-one isn't simply another status meeting. If every conversation becomes a review of tasks and deadlines, it quickly turns into another administrative obligation—and who needs more of those? Instead, it should be a two-way conversation in which both manager and employee participate. While business activity should remain a primary focus, there should also be room for broader topics, questions, ideas and even some personal conversation. The goal is to understand the person, not just the work.

I can speak from experience from both sides of the desk: as an employee meeting with my supervisor and as a supervisor meeting with my direct reports. For me, these regularly scheduled conversations have been an invaluable tool for developing mutual understanding and trust.

As a manager, I might come prepared with a few open-ended questions:

- What's going well?
- What's getting in your way?
- Is there something we should be talking about that we haven't?
- What are you seeing that I'm not?
- Is there any additional support or resources that you might need?
- Or even…what did you do over the weekend?

For me personally, there are three important points of value these meetings bring.

First, they create a guaranteed opportunity to communicate. It's easy to think you're an accessible manager because you tell employees, "My door is always open." But that still puts the burden on the employee to initiate the conversation. A scheduled one-on-one removes that hurdle.

Second, they create an opportunity to talk about something other than the urgent business at hand. Most day-to-day communication—whether verbal, email or Teams—tends to be transactional. A one-on-one provides an opportunity for broader, higher-level discussions that might otherwise never happen.

Third, the benefit goes both ways. The employee gets dedicated time with their manager, while the manager gains a better understanding of what's happening with the employee and the business. Perhaps most importantly, both have an opportunity to strengthen a relationship that can otherwise become dominated by a steady stream of transactional, task-oriented activities.

There is no magic formula for how often these meetings should occur. Depending on the person and situation, they might be weekly, bi-weekly or monthly. At E-T-A, we use a bi-weekly cadence. What matters most is establishing a rhythm and treating that time as protected, free from distraction and frequent reschedules.

The manager has a responsibility to protect the time, listen, provide feedback and follow through. The employee has a responsibility to use the time—come prepared to participate, raise questions, share concerns and bring ideas to the conversation.

A one-on-one isn't about having another meeting on the calendar. It's about making sure communication doesn't become something you only get around to when there's a problem.

We've actually applied the same idea of a cadenced one-on-one as a line of communication between regional sales management and rep principals—a short, monthly scheduled conversation to simply touch base on topics relevant to the relationship.

If you're on the fence about whether one-on-ones would bring value to you as a manager or employee, ask yourself this: How much opportunity do you really have for spontaneous interaction? The less opportunity you have, the more important intentional interaction becomes. ■

## EDUCATION UPDATE

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# From mindset to movement: Putting ERA education into practice

In my last column, I shared a fundamental truth about our industry: curiosity is our superpower. Like Ted Lasso says, "Be curious, not judgmental!" But a structured framework is what turns that curiosity into revenue. We talked about ERA as the premier global campus for the electronics supply chain and why continuous learning is the ultimate hedge against obsolescence.

Now, it is time to put those principles into motion.

At the end of September, ERA hosted its annual Sales Training for Electronics Professionals (STEP) program. If our certified credentialing programs like CPMR represent the strategic architecture of running a business, STEP is where the rubber meets the road. It is our tactical, high-impact training ground designed specifically for the daily reality of field sales in electronic components. I am happy to say the number of people who attended STEP far exceeded my expectations.

*Whether you are onboarding new talent or recharging experienced performers, ERA education offers a shared platform where every level of the channel can level up together.*

### Why industry education matters right now

We are operating in a market defined by rapid technology shifts, shifting channel dynamics and evolving customer expectations. The traditional sales playbook isn't just outdated—it's inadequate. Modern frontline sales professionals need more than product specs and pitch decks; they need sharp negotiation skills, modern prospecting strategies and the ability to articulate complex value across the entire manufacturer-rep-distributor ecosystem.

STEP, as well as the ERA Conference breakout sessions, were built precisely to answer that need. Over three concentrated, virtual days, STEP delivered live, practical modules taught by proven industry leaders and professional sales trainers. It offered concrete takeaways that reps, distributors and manufacturers can implement immediately on their very next sales call.

If you happened to miss STEP 2026, all nine session modules (plus archives dating back to 2021) are available on demand at era.org/step. Watch anytime, revisit whenever you need a refresh and take advantage of a $100 discount for ERA members.

Looking ahead to the 2027 ERA Conference in February? The Conference is all about in-person education. The keynote, general and breakout sessions will offer an immersive experience designed to dive deeper into core industry challenges—helping you optimize your rep firm, level up as a sales manager and sharpen your overall competitive edge.

### Bridging the knowledge gap across generations

One of the greatest strengths of ERA education is its universality. For the early career professional, STEP, ERA Conference breakout sessions and ERA LIVE webinars provide the essential foundational skills and industry context needed to shorten the learning curve, build credibility fast and gain confidence in complex sales environments. Seasoned veterans can receive a vital reset—a chance to refine tactical approaches, adopt new digital selling tools and sharpen edge cases in customer engagement.

Whether you are onboarding new talent or recharging experienced performers, ERA education offers a shared platform where every level of the channel can level up together.

### Make the commitment today

As your Senior Vice President of Education, I often hear leaders say, "We're too busy right now to take time out for training." My answer is simple: if you are too busy to sharpen your tools, you will eventually spend twice as much energy cutting with a dull blade.

Investment in your team's practical capability isn't an operational expense—it is a competitive strategy.

Block off the time, clear the calendars and commit to giving your team the tactical advantage they need as we head into the final quarter of the year and prepare for 2027. The market moves fast, but well-trained, highly adaptable professionals move faster.

Andiamo—let's put learning into action. ■



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## MEMBERSHIP UPDATE

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# 10 discoveries in 18 halls: Making the most of electronica 2026

Every two years, the electronics industry descends on Munich for electronica—one of the largest gatherings of electronics professionals, technologies, manufacturers, distributors, engineers, salespeople and innovators in the world.

With thousands of exhibitors spread across 18 halls, the size of the show can be both exciting and overwhelming.

You can walk miles of aisles, collect bags full of literature, visit new and familiar suppliers, shake hundreds of hands—and still may wonder on the flight home: Did I see everything I wanted to?

Here are some tips to making the most of your electronica 2026 experience!

Instead of simply asking, "Who do I need to visit?" ask yourself "What do I want to learn while I'm here?" There are so many exciting things to see! Plan in advance so you can efficiently move through electronica's halls.

## 1. Go to Munich with questions!

Three of electronica 2026's major focus topics—artificial intelligence, cyber resilience and energy efficieny—reflect just how quickly our industry is changing. But those broad themes become much more interesting when we turn them into questions.

***• What does AI actually look like inside a product?***

We talk constantly about artificial intelligence, but at electronica we have an opportunity to look beyond generative AI and explore what AI means at the component level. How will AI affect the components that engineers select five years from now?

***• How are we going to manage all this heat?***

More processing power, higher power densities, smaller packages, AI hardware and increasingly powerful electronics all create the same unavoidable byproduct: heat. That makes thermal management increasingly important. Gap fillers, thermal putties, graphite, heat spreaders, phase-change materials, advanced packaging and even liquid cooling are becoming part of a much bigger engineering conversation.

The question isn't simply, "Which material has the highest thermal conductivity?" It's, "How are we going to cool the next generation of electronics?"

***• What comes after today's connector?***

Electrification is changing the requirements placed on interconnect products. Battery energy storage, renewable energy, data centers, industrial automation and other high-power applications require connectors capable of handling more current, data, signals and voltage while maintaining reliability and safety.

At the same time, electronics continue to become smaller. That creates an interesting contradiction: more power, more data and more functionality are often combined now in less space.

***• What new problems are SiC and GaN creating?***

Silicon carbide and gallium nitride power semiconductors are enabling smaller, faster and more efficient power systems. Faster switching can also create new EMI challenges. That means innovation in semiconductors can create opportunities elsewhere in the electronics ecosystem: shielding, grounding, filtering, absorber materials, thermal management and improved enclosure design.

Sometimes the most interesting opportunity isn't the new technology itself; it's the new problem that technology creates.

***• Is the home becoming an energy system?***

Solar panels were once largely standalone products. Today, solar can be connected to battery storage, smart electrical panels, EV chargers, home automation and the utility grid.

The home is gradually becoming an interconnected energy ecosystem. For component manufacturers, that creates opportunities in high-power connectors, sensing, power conversion, thermal management, circuit protection and EMI.

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***• What's happening inside the package?***

Advanced semiconductor packaging is changing how high-performance systems are constructed. Instead of assuming everything must live on one large monolithic chip, designers can combine specialized dies and technologies into highly integrated packages. That creates another set of questions around thermal performance, signal integrity, interconnect density, substrates, manufacturing and reliability.

***• Is cybersecurity becoming a hardware problem?***

Cybersecurity has traditionally been viewed primarily as a software concern, but that line is increasingly becoming blurry. Secure microcontrollers, authentication devices, secure elements, connectivity modules and hardware-based security architectures are moving cybersecurity deeper into the physical electronics.

As more products become connected, perhaps one of the questions we should be asking component manufacturers is: "How are you helping engineers design security into the product from the beginning?"

***• What will 6G require?***

The industry is already looking beyond today's wireless networks toward the technologies that will eventually enable 6G. That means opportunities in RF components, antennas, filters, high-frequency materials, connectors, sensors and semiconductor technologies. We may not know exactly what 6G will look like yet—and that is precisely what makes it interesting to explore.

## 2. Find the companies you don't recognize.

Most of us arrive at electronica with a list of companies we already know and have scheduled meetings with. Consider also deliberately spending some time walking through startup areas and unfamiliar booths.

One great question: "Which company here is solving a problem that the rest of the industry won't recognize for another three years?" That unknown company may end up being the most interesting conversation you have all week.

## 3. The FUN part: Take the 10 discoveries challenge!

This brings me to a challenge for electronica 2026. This is a fun idea that will help us explore the show using a new perspective! Try leaving Munich with 10 discoveries:

-2 technologies you had never heard of

-2 products you believe your customers will need (now or in the future)

-2 new applications for products you already sell

-2 emerging companies worth watching

-1 technology that concerns you – understand the threats as well as the opportunities

-1 technology that genuinely excites you

Let's bring curiosity back to the trade show! The electronics industry has always been about discovery. Every connector, sensor, semiconductor, thermal material, power supply and circuit protection device eventually becomes part of something larger — something that solves a problem, creates a capability or makes an idea possible.

electronica gives us a rare opportunity to see many of those pieces in one place. Schedule meetings, visit your suppliers, meet your customers and attend forums. Walk all 18 halls—or at least try!

Also, leave some room in your schedule for curiosity: Turn down an aisle you hadn't planned to visit. Stop at a booth with which you're unfamiliar. Ask an engineer what problem they're trying to solve. Pick up a component and ask why it exists.

When you board the plane home from Munich, ask yourself: What are the 10 things I discovered? Because in an industry changing as quickly as ours, the greatest value of electronica may not be seeing what we already know. It may be discovering what's next. ■

## INDUSTRY UPDATE

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### ERA's chapters are bringing the energy

What makes an ERA chapter? As I sat on the ERA COLT Quarterly Zoom call, I heard excitement from every chapter as members shared their events and the ideas that worked for them. In today's world, those different approaches are what keep each day exciting. Our curiosity about the details sparked a great conversation that day. Many chapters are engaging NexGen members from all three legs of the stool—distributors, manufacturers and reps—at local events. Everyone shared what worked and what did not, from how to define NexGen for our industry to which events were well attended and which days and times worked best. The energy behind ERA's programs to recruit, support internships and now mentor our peers is electric as we grow our technical sales teams.

Each chapter seems to know its local industry peers and taps into their presentation skills for local meetings — for example, Michael Knight for ERA SoCal, and Sam Richter or Dave Doherty for ERA Minnesota. Eddie Smith, ERA CEO, is always available for chapter meetings and has already visited many of us this year. Beyond continuing education, all chapters give back to their communities by supporting industry friends in their health battles, local Alzheimer's groups, food banks or any nonprofit they can support.

The local chapter board of directors is unique to each region; some boards are small, while others are large and have very defined duties. Adding to that, each chapter's national delegate has responsibilities defined by ERA National and serves as the liaison between the local chapter and national leadership. Delegates communicate in both directions: they bring messages about new programs and events from ERA National to the chapters, and they bring the collective chapter voice back to ERA National when they vote on issues.

Do not forget: COLT, ERA's Chapter Officer Leadership Training, will take place virtually Dec. 1-3. There are so many testimonials from past trainings about the value chapters gain as they learn creative ideas and practical knowledge, such as member recruitment, how to host events, how to use the tools available on the ERA website and how to organize educational sessions. These resources help chapter leaders elevate chapter activities and networking opportunities.

Keep the excitement going as we share the journey forward in the electronics industry. Together, we are better! ■

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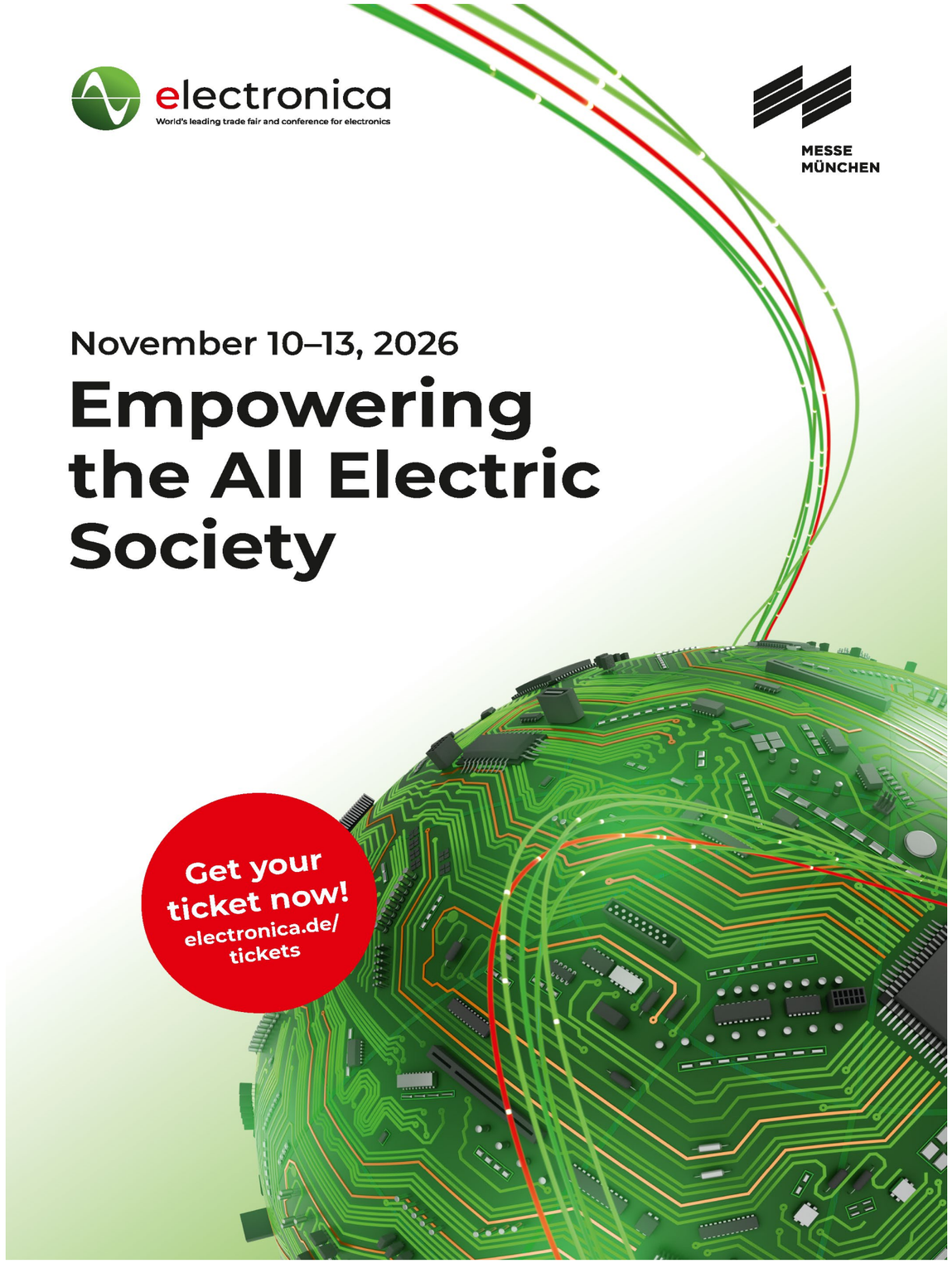

# IRS to automatically waive certain penalties for taxpayers with a history of paying and filing on time

**by J. Christian Manalli**
**Partner, SFBBG**

*J. Christian Manalli is a partner in the Chicago law firm of Schoenberg Finkel Beederman Bell Glazer LLC. Manalli concentrates his practice on federal tax, estate planning, probate and general business matters. Manalli can be reached at 312-648-2300, or by email at christian.manalli@sfbbg.com.*

Starting this summer, IRS began phasing in a new penalty relief program to automatically provide certain penalty relief to taxpayers who have a strong history of filing returns and paying taxes on time. For taxpayers who qualify, the following penalties will not be assessed during processing:

- Failure to file.
- Failure to pay.
- Failure to deposit.

The new program, called the Automatic Exemption from Penalty (AEP), will replace the IRS's First Time Abate program. Unlike the older program, AEP will not require eligible taxpayers to contact the IRS and request relief.

Generally, taxpayers may qualify if they filed and paid on time during the previous three (3) years. For quarterly returns, they must have a timely compliance history covering twelve (12) consecutive quarters. The program applies to eligible original returns beginning with tax year 2025, certain 2026 quarterly returns and future tax periods.

For those who qualify, the IRS will not assess eligible failure-to-file, failure-to-pay or failure-to-deposit penalties during processing. Taxpayers do not need to take action to receive this relief. If eligible, the IRS will apply AEP and issue a notice confirming that the relief was granted.

Not every return qualifies. Information returns and forms filed because of uncommon events—such as estate and gift tax returns—are generally excluded.

The IRS will phase out First Time Abate during summer 2026. During the transition, some eligible taxpayers may still receive penalty notices. If that happens, they can contact the IRS and ask for First Time Abate. AEP will fully replace that program for eligible returns with original due dates on or after January 1, 2027.

Importantly, AEP does not erase the underlying tax bill or related interest. Taxpayers must still pay any taxes, interest and penalties that are not covered. Those who do not qualify for automatic relief may still ask the IRS to remove penalties if they have a reasonable cause.

More information is available on the IRS administrative penalty relief page. Also, please feel free to contact me if you have any questions regarding this article. ■



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SIGN UP

# Faring better than the contract provides: The law can prove a rep's best friend

by Adam Glazer
ERA General Counsel, SFBBG

*Adam J. Glazer is an attorney with law firm SFBBG, and serves as general counsel to ERA. SFBBG advises reps and rep firms on transactional strategy, succession planning, contract drafting and commission recovery. You may contact Adam Glazer at adam.glazer@sfbbg.com.*

Mike Abuhamdeh didn't exactly pull down big money as a sales rep, but he was determined to get fairly paid.

Nearly four years after he entered into a sales associate compensation plan with Carol House Furniture, Inc., a regional player in the furniture business in the St. Louis area, Abuhamdeh exercised his right to terminate the agreement. He let Carol House know he expected to get commissioned on products delivered to and accepted by his customers during the months following his termination.

This was a bold move. The contract language provided that "Sales sssociate will be paid (after leaving Carol House) for all delivered business thru the last day worked." It did not enable post-termination commissions.

Accordingly, Carol House initially refused, citing the parties' agreement. But perhaps because the amounts were relatively insignificant, it later relented and agreed to pay post-termination commissions for products delivered and accepted during the January-June time period. The highest monthly commission amount during these six months was $3,103.04, and commissions in June, the sixth and final month, totaled only $53.38.

Based on the "small" sixth month payment, Carol House believed no additional sales made by Abuhamdeh would get delivered to customers, and sent him no additional commissions. Abuhamdeh responded by filing suit in the Circuit Court of St. Louis County for breach of contract and violating the Missouri sales rep statute.

Missouri's rep statute requires commissions that become due after termination to be paid within 30 days of becoming due, and includes a mandatory penalty for the failure to timely pay such commissions.

## The trial court

Getting sued by Abuhamdeh led Carol House to reexamine its books. Suddenly, Abuhamdeh received an offer to pay an additional $1,498.01, representing another three months of commissions for the July-September period – even though the books also showed October commissions were due for an additional $92.61. Abuhamdeh rejected Carol House's belated offer and no payment was tendered.

Instead, Carol House argued at trial that it owed no post-termination commissions based on the clear contract language limiting commissions "for all Delivered business thru the last day worked."

The trial judge, however, found that this contract term conflicted with the Missouri sales rep statute, which states that payment is due to reps for goods ordered prior to the end of the contract, but delivered and accepted after the end of the contract. The statute includes language rendering void any contractual provision purporting to waive any of its protections.

As a result, Abuhamdeh recovered more than his contract with Carol House permitted when he was awarded $1,590.62 in unpaid commissions. The contract language limiting commissions up to his termination date was void and unenforceable.

But the trial court denied Abuhamdeh the penalty payment he sought under the rep statute for Carol House paying late. The judge ruled that Carol House complied with that statute by offering to pay him the $1,498.01 in commissions for products delivered after his termination. Somehow, the court found that the rep statute's penalty provision, intended to incentivize principals to pay on a timely basis, was "not implicated" because Carol House paid the applicable commissions within 30 days.

Both parties appealed.

## The appeal

Abuhamdeh argued to the Missouri Court of Appeals that the trial court erred by failing to impose the mandatory penalty under the rep statute. Carol House contended the trial court erred by focusing on the statutory provisions rather than the parties' agreement.

The appellate court began with the unambiguous language of that statute: "Any and all commissions which become due after the date of such termination shall be paid within thirty days of becoming due." The rep statute goes on to say that a principal who fails to timely pay the rep the commissions earned shall be subject to a mandatory penalty.

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The court then quickly recognized that the contract language preferred by Carol House "blatantly conflicts" with the statute. The rep contract "clearly purports to waive the protections afforded to a sales representative" to ensure the collection of commissions on products delivered and accepted after a termination. Thus, the appellate court agreed the provision was void and upheld the award in Abuhamdeh's favor.

A different result followed when the appellate court considered the trial court's failure to impose the statute's penalty for Carol House's failure to timely pay Abuhamdeh's commissions. The timeliness determination hinged on the contract's specific language. And the agreement plainly stated that Abuhamdeh's commissions were due on the second Friday of the month following the delivered business.

This provision was deemed "not reasonably open to a different construction," and must therefore be enforced as written. Under Missouri's rep statute, each month's commissions must get paid within 30 days of the contractual due dates. Yet, Carol House neglected to timely pay the July-October commissions following Abuhamdeh's termination because the "small" June check led it to believe nothing more was due.

As the appellate court noted, "it was Carol House that was in possession of the delivery reports." Those reports showed the products sold by Abuhamdeh and the commissions owed, together with the due dates. "Hence, it was Carol House who failed to confirm whether additional products sold by Abuhamdeh were delivered after June."

The court recognized Carol House did make an offer to pay, though it tendered no payment after Abuhamdeh rejected the offer. This was not enough. "Carol House's obligation to pay Abuhamdeh's commissions cannot be discharged by merely offering to pay a disputed amount." And the court noted that the amount Carol House offered did not include the October commission of $92.61.

## The disposition

Ultimately, the appellate court delivered a full victory to Abuhamdeh. Carol House had not paid commissions for July-October so it readily found the commissions were not paid on a timely basis as the Missouri rep statute required. This meant Abuhamdeh was entitled to not only his actual damages, but the statutory penalty as well. The trial court's contrary determination was overruled.

Although both sides may well have entered into the rep contract expecting commissions would be paid only "thru the last day worked," the law sometimes protects sales reps despite themselves. Mike Abuhamdeh is an example of a rep who properly took advantage of a favorable legal opportunity. ■

*Chapter News reports the activities of the active regional/local chapters of ERA. The chapters sponsor educational and training workshops, local trade shows, legislative and industry projects to enhance the professionalism of individual members and to advance the goals and mission of the national association.*

## CANADA

ERA Canada will host a "Voice of the Customer" networking event for chapter members on October 27 featuring guest speaker Marco Nalli, Country Manager, at AMD.

The event will combine a brief presentation with an interactive roundtable discussion led by Marco, focusing on AMD's strategy and outlook for artificial intelligence and data centers, the growth of the Canadian data center market, and the opportunities and challenges this rapidly evolving market presents for our industry.

## CAROLINAS

Carolinas ERA has hosted a number of virtual lunch events over the course of summer and fall. The topics were: Mastering Productivity with Microsoft 365 and Copilot, Connecting the Dots: Blueprint for Distribution Business and Electronics Components Playbook 2026.

The chapter hosted its 23rd annual golf event on Thurs., Oct. 8, at The Challenge Golf Course in Graham, N.C.

## INDIANA-KENTUCKY

In mid-August, the chapter hosted a night with ERA CEO Eddie Smith and golf outing the following day that supported Alzheimer's Association of Indiana. Eddie spoke about ERA's new mentorship program, a sales model calculator and the new ERA Market Intel tool, among others in process during his first year as CEO. The next day, the chapter gathered on a very foggy day at the golf course and afterwards learned how to support all affected by Alzheimer's and generously contributed to this too well-known disease.

## OHIO

Ohio ERA hosted an engaging member event at a Lake Erie Crushers baseball game in August, providing chapter members with a unique opportunity to connect in a relaxed and enjoyable setting outside of regular meetings and educational programs. The event focused on strengthening existing relationships, fostering new connections and encouraging greater involvement within the chapter. The casual atmosphere of Crushers Stadium created the perfect backdrop for meaningful conversations among professionals who share a commitment to advancing the goals and values of the chapter.

The chapter's golf outing at Punderson State Park Golf Course in September brought

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chapter members together for a day of networking, friendly competition and community impact. The event served as a fundraiser for the Salvation Army, with participants enjoying a round of golf while supporting a meaningful cause. The outing showcased the Ohio ERA Chapter's commitment to combining fellowship, philanthropy and fun, making it a successful event both on and off the course.

## SOUTHERN CALIFORNIA

The Southern California ERA hosted its San Diego Social Mix & Mingle in July in Carlsbad. Industry professionals, from longtime veterans to newer members, gathered to connect with peers across the region. Thank you to everyone who attended.

In late August, the chapter's golf tournament welcomed 111 golfers across 28 teams, the largest group in the event's history, with every dollar raised and every hour volunteered going directly toward Operation Homefront's mission of supporting military families and veterans. None of this happens without the dedication of our industry peers and community. Ten years of this tournament is a milestone worth celebrating, and it belongs to everyone who showed up, sponsored a hole or gave their time.

In mid-October, the chapter hosted a keynote presentation by Michael Knight of TTI, Inc., titled "Make Hay While the Sun Shines: Maximizing the Golden Era of Tech Production." The presentation addressed the strong demand for electronic components, the bottlenecks that legacy thinking has created in the supply chain and business process innovation as the path forward.

Finally, the Anaheim Electronics & Manufacturing Show will take place November 10-11. We look forward to seeing many of you at this show—stop by the Southern California ERA booth to connect with the team and get the latest on upcoming programs. For more details about the show, visit: https://www.anaheimshow.com/index.html.

## SOUTHWEST

Southwest ERA is excited to host its annual happy hour and food drive on Oct. 22! Chapter members can enjoy drinks and appetizers with industry friends while giving back to our community. Canned goods, non-perishable food items and donations will be collected for the North Texas Food Bank. ■

## NEWS BEAT

### ANNOUNCING THE 2027 ERA CONFERENCE KEYNOTE SPEAKER

ERA is thrilled to announce that Col. Nicole Malachowski, USAF (Ret.) will be the keynote speaker at the 2027 ERA Conference, taking place Feb. 21-23, 2027, in Austin, Texas.

Malachowski will open the conference on Monday morning, Feb. 22, with her keynote presentation, "Harnessing Headwinds: Successfully Navigating Change and Adversity."

As a former fighter pilot and combat veteran, Nicole Malachowski uses the metaphor of headwinds to share inspiring stories and practical tools that ignite our ability to harness the challenges in our personal and professional lives.

As a former Air Force fighter squadron commander, Malachowski was the first woman pilot on the Thunderbirds Air Demonstration Squadron, a White House Fellow and an inductee into both the National Women's Hall of Fame and the Women in Aviation International Pioneer Hall of Fame. She even has a Star Trek Federation starship named in her honor!

After 21 years in uniform, a misdiagnosed tick-borne illness abruptly ended Malachowski's military career, forcing her into a fight she couldn't outfly, outwork or outmaneuver. What followed was a hard-earned reinvention, one that reshaped how she understands resilience, and what it truly means to perform under pressure. Drawing from both the cockpit and her personal battle, she delivers practical, experience-driven insights on trust, accountability, teamwork, execution, resilience and the courage to adapt when the mission changes.

"The ERA Conference Committee is thrilled to welcome Col. Malachowski as our Conference keynote speaker," said Maryellen Stack, co-chair of the 2027 ERA Conference Keynote/General Sessions Committee. "Her extraordinary background, combined with her deep wisdom and personal journey in overcoming adversity, will undoubtedly deliver a powerful and memorable experience for our attendees."

Learn more about the Conference and register at era.org/era-conference.

### ERA DEBUTS NEW MARKET INTEL TOOL

ERA has debuted a powerful, exclusive tool designed to give our members an unprecedented edge across North America. Think interactive, detailed TAM data tailored directly to your region and product type, all in one place.

Specifically, ERA Market Intel is a game-changing web portal with an interactive dashboard that filters product TAM data (government-sourced based on HTS codes) in seconds.

This tool is available for subscription now at tam.era.org, for ERA members only.

### REGISTRATION OPEN FOR COLT 2026

Join ERA for its annual Chapter Officer Leadership Training (COLT) program on Dec. 1-3! Open to all ERA chapter leaders and potential leaders, COLT is a virtual training series that is fun and collaborative, focused on effective chapter management and planning tactics.

COLT is a comprehensive educational program designed to help meet the challenges of serving as an ERA chapter leader. During this virtual training, attendees can expect to gain creative ideas and practical knowledge, such as member recruitment, hosting events and organizing educational sessions, all to help chapter leaders elevate chapter activities and networking opportunities.

If you are already in an active chapter leadership role or are interested in pursuing one, talk to your board about attending this valuable training program where you can learn from other chapter leaders.

### STEP 2026 SESSION RECORDINGS AVAILABLE FOR PURCHASE

STEP 2026 is over, but you still can receive this valuable training! All STEP sessions, including archives dating back to 2021, are available online for purchase at era.org/step.

Watch anytime, revisit whenever you need a refresh and take advantage of a $100 discount for ERA members. STEP delivers live, practical modules taught by proven industry leaders and professional sales trainers. It offers concrete takeaways that reps, distributors and manufacturers can implement immediately on their very next sales call. ■





## MEMBER SERVICES

*For a complete list of ERA's **Recognized Resources,** visit the Member Services page on ERA.org or scan the QR code below. **Avis and Hertz Car Rentals** member discounts are ONLY accessible via the ERA website).*

- **BUDDE MARKETING SYSTEMS** is a leading provider of point-of-sale (POS) reporting. Call 708-301-2111 or email sales@buddemarketing.com.
- **EDGEWATER RESEARCH** offers research published on technology, digital advertising, e-commerce and consumer. Visit edgewaterresearch.com.
- **G&G CREATIVE SERVICES** creates impactful brands, websites, email & marketing campaigns, managed hosting, website policies, ADA compliance & ongoing technical support. Visit ggcreative.nyc/era.
- **JJM SEARCH** is the global executive search firm founded by Carla Mahrt, a 20-year electronics industry veteran. Visit jjmsearch.com.
- **LECTRIX** is a results-driven marketing company that serves electronics manufacturers, suppliers and representatives. Visit lectrixgroup.com.
- **REPFABRIC / EMPOWERING SYSTEMS'** efficiency tools for manufacturers and representatives. Sync data with partners, see trends with analytics and manage your sales pipeline in one system. Contact Carroll at carroll.boysen@repfabric.com, or 888-297-2750 x709.
- **RELEVATE.AI** helps manufacturers' rep firms turn their sales data into their next best action. It brings together CRM, opportunity, commission, distributor and POS data to give managers and reps a clearer view of customers, pipeline and territory performance. Visit relevate.ai/rep-firm.
- **SCHOENBERG FINKEL BEEDERMAN BELL & GLAZER LLC** offers legal Expert Access services to all ERA members. Visit sfbbg.com or call Adam Glazer at 312-648-2300.
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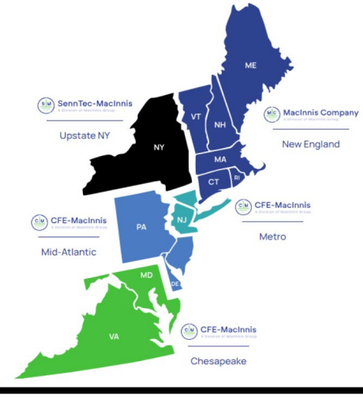


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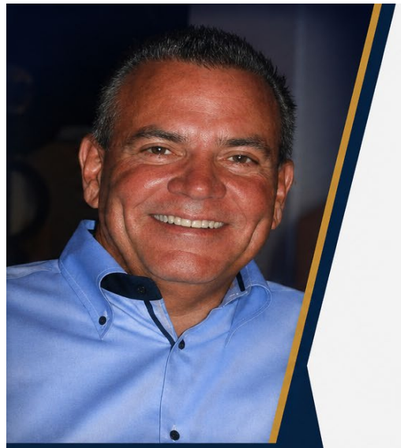

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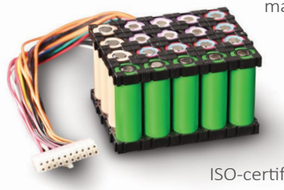

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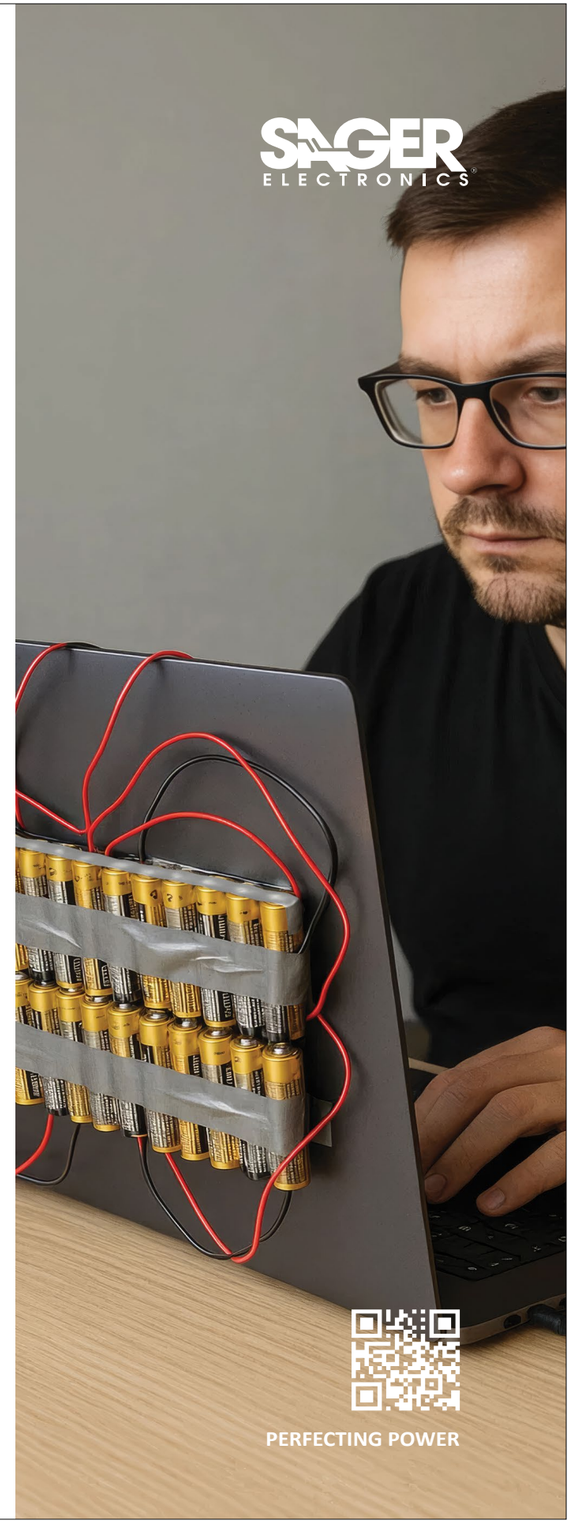

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