

Written Testimony of Austin Robinson
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U.S. House Committee on Ways and Means
Field Hearing on the One, Big, Beautiful Bill Delivering for American Workers
Las Vegas, Nevada
July 25, 2025

Good morning Chairman Smith, Ranking Member Neal, and members of the Ways and Means Committee. My name is Austin Robinson, and I am the Director of Manufacturing at Click Bond. Thank you for the opportunity to speak to you today on the transformational impact of the tax policies in the One Big Beautiful Bill Act.

Click Bond is a family business located in Carson City, Nevada, our state's capital. At Click Bond, we design, manufacture, and support adhesive-bonded fasteners and related assembly technology. Our products are used around the world—and even in space—in aviation, aerospace, vehicle, marine, industrial, and offshore energy settings. We supply both civil and defense original equipment manufacturers and operators, and we are proud of the role we play in ensuring America's national defense in the air, on land, and at sea.

Click Bond has remained in our CEO's family since his parents founded the company in 1987. I joined the business in March 2024, and as the Director of Manufacturing at Click Bond, I'm responsible for the 80% of our workforce on the shop floor, including the supervisors, leads, and technicians directly responsible for manufacturing and delivering our products.

The investments that the TCJA supported were tremendously impactful both for our business and for our workers, allowing us to increase wages and scale up our engineering and development workforce, invest in next generation production equipment, and deliver our employee academic assistant program grant that grants 100% of tuition and materials payment for college and trade school. Given that my role at Click Bond is directly responsible for managing our shop floor workforce, I appreciate the opportunity to testify today about how the OBBBA will benefit manufacturing workers.

First, this historic legislation will directly reduce taxes on workers across manufacturing, including at Click Bond. It also will have further, significant benefits, as the bill's pro-business provisions will create job opportunities and higher wages for workers. There are four primary ways that I expect workers to see benefits from the OBBBA.

1. The OBBBA makes the TCJA's tax cuts for middle class families permanent. Our workers were facing devastating tax increases at the end of this year, but the OBBBA locks in the TCJA's lower rates and allows Click Bond families to keep more of their hard-earned dollars in their pockets.
2. The OBBBA includes a new provision—No Tax on Overtime—that further cuts taxes for the families who need it the most: our shop floor workers. Overtime pay is an important,

popular compensation tool for Click Bond workers, and the OBBBA will increase our employees' take-home pay by protecting their overtime wages from taxes.

3. The OBBBA prevents tax increases on businesses by preserving the 21% corporate tax rate and making the 20% pass-through deduction permanent. Protecting manufacturers from tax hikes will free up more resources for business to offer higher pay, better benefits, and more professional development and training opportunities for their employees.
4. The OBBBA makes vital pro-growth tax policies permanent: immediate R&D expensing, full expensing for capital equipment purchases, and an EBITDA-based interest deductibility standard. It also creates a new investment incentive, immediate expensing for production facilities. These provisions support manufacturing innovation, investment, and expansion—driving economic growth in our sector and creating a tighter labor market across manufacturing. This should create a “race to the top” where employers compete to offer the best wages in order to attract the best talent—ultimately benefitting workers.

With Nevada's successful efforts in attracting more manufacturing businesses, I expect our state to continue to grow as a center of manufacturing and manufacturing talent. I also expect Click Bond—and our workers—to directly benefit from the pro-growth, pro-manufacturing provisions in this historic law.

Nevada is Open for Business

As a manufacturer, Click Bond has been proud to call Nevada our home since our founding in 1987. Nevada is known as the entertainment capital of the world, and we hope that it will hold that title for years to come. However, overreliance on tourism, gaming, and entertainment has created vulnerabilities for Nevada's economy and shortfalls in its general fund. Currently, the gaming and entertainment industry contributes over one-third of the state's general fund—most of which is generated in 1 square mile in the southern tip of the state. Following the pandemic, job growth was sluggish in our largest economic sector, nearly devastating Nevadans. For Southern Nevada, where cities like Las Vegas and Paradise center around the entertainment industry and need it to flourish, it took 11 months from the peak of the pandemic for the unemployment rate to reach single digits, and nearly four years to reach full employment. Northern Nevada, where the area has prioritized economic diversity, was able to recover much more quickly. According to the Nevada Governor's Office of Economic Development, the quicker recovery in Northern Nevada was led by the Greater Reno-Sparks area, where Click Bond is headquartered.

Thankfully, our governor and our elected federal officials on both sides of the aisle have worked to help address that vulnerability with economic diversification, and manufacturing has stood out as one of the primary industries the state of Nevada is working to build up. As our economic development office works to attract business investment, 61% of the businesses who are

planning investments in Nevada are manufacturing business. Some of these successes have included high-profile investments, such as Tesla's Gigafactory Nevada, one of the largest manufacturing plants in the country. As our state economic report explained with regard to why manufacturing was important to grow, the sector "not only provides more stability during economic downturns but also offers higher-paying jobs compared to traditional service-based industries."

Click Bond Workforce Development Initiatives

I've spent my entire life in the manufacturing industry and can confirm the assessment by our state's economic report on the value of manufacturing jobs, as can our Carson City manufacturing workers. My own story reflects that, having started my career working for a manufacturer right out of high school, moving through various jobs on the manufacturing shop floor, and coming to my current position—where I manage Click Bond's manufacturing workforce, who make up 80% of our employees. My first employer paid for my education, and I'm proud to say that Click Bond does the same for any employee who wants to go back to school to continue to develop their skills, whether that's a four-year university, a trade program, or a technical certification—and those who take advantage of that benefit are under no obligation to stay at Click Bond after they've completed it.

While Click Bond is a great example, recognizing the value of your workforce is a common theme across manufacturing companies. There are currently 400,000 open jobs in the manufacturing sector, so the need to find and keep workers is common across the industry. When you get good employees, it's best to treat them well, pay them well, and invest in their growth and expertise. At Click Bond, following the reduced taxes from the Tax Cuts and Jobs Act, we were able to review our pay scales and increase both hourly and supervisory workers' wages. We saw similar moves throughout the manufacturing economy, and our sector saw the highest wage growth in 15 years in 2018.

Our workforce is our most precious resource at Click Bond. Through our apprenticeship programs, which are in addition to the education assistance we offer, we build up the next generation of the Click Bond workforce. Our Connecticut plant conforms to the state's nationally recognized model for apprenticeship programs, and we are currently in the process of replicating that program in Nevada. The workers trained and educated through either a Click Bond apprenticeship or through Click Bond-funded tuition are incredibly valuable to us, but should they decide to leave for another opportunity, they will be a valuable contributor to Nevada's growing manufacturing workforce.

Manufacturing Depends on Competitive Tax Code

We're proud to offer these programs and benefits that give our workers the skills they need for us to deliver on our mission. But these benefits, training, and pay increases all depend on a tax code that allows us to invest in ourselves and our employees. As I mentioned, the pay increases we

offered to our hourly workers were made possible after the tax reductions in the Tax Cuts and Jobs Act. The same is true for our tuition assistance, the investments we made in equipment, and the hiring of engineers and technicians we have done in recent years. Small and medium-sized manufacturers such as Click Bond operate on thin margins, so a change in tax liability can make or break a small business such as ours—meaning that tax hikes can cause us to reassess whether we can afford the benefits we offer.

While my focus at Click Bond is on our workers, every aspect of our ability to compete and succeed was impacted by the Tax Cuts and Jobs Act, which is why its looming expiration was such a significant risk for us.

Click Bond leads through relentless innovation. The advanced technologies that our adhesive-bonded fasteners we used in are constantly evolving, and we need to work closely with our customers on their technologies so that we can both adapt to and lead innovations in those products. The pro-growth, pro-manufacturing tax policies that Congress passed in 2017 began to expire in 2022 and 2023, and many more were set to occur at the end of this year. Critical incentives for innovation and capital investment—the twin pillars of manufacturing success—expired, with Click Bond experiencing higher operating costs as a direct result of the loss of immediate R&D expensing, interest deductibility, and full expensing for capital equipment purchases.

The aircraft manufacturers that Click Bond supports are transforming their production systems to remain globally competitive. Suppliers like us must heavily invest in product and process development and the associated capital equipment required to deliver on that development if we, and they, are to remain competitive and relevant.

With these expirations, and the looming tax increases that would have occurred at the end of this year, including higher tax rates, an expiring deduction for small businesses, and a larger estate tax burden on family businesses, the economy was at significant risk. Nearly 6 million jobs, \$500 billion in wages, and \$1 trillion in GDP would have been lost if those tax hikes were allowed to go forward.

Fortunately, Congress acted to prevent these outcomes. The OBBBA makes permanent the pro-growth tax policies from the Tax Cuts and Jobs Act, reinstating expired provisions on a permanent basis and preventing further damaging expirations. It also expands key incentives—such as the change that will allow us to immediately expense new or improved production facilities. This historic law ensures a pro-growth tax code for manufacturers, ensuring that we can continue to offer the pay and benefits for our workers that allow them to build lifelong, family-supporting manufacturing careers.

No Tax on Overtime

The OBBBA also introduces an important new policy for the manufacturing workforce and workers across the country – No Tax on Overtime. Overtime pay is common in manufacturing,

and since manufacturing workers work about 6 more hours than the national average for hourly workers, they are well positioned to take advantage of the new tax cut for workers.

I've been thrilled to be able to tell Click Bond's manufacturing workforce that they will now be able to receive a tax deduction for their overtime work, on top of the 150% of pay they receive for those hours. It's a welcome bonus for our hourly workers, allowing them to take home more of their hard-earned income and reach their financial goals faster. Combined with other tax benefits for families, such as the lower individual tax rates and the expansion and permanence of the Child Tax Credit, our workers will see a lower tax bill across the board.

At Click Bond, all of our overtime is voluntary. Each week, we give our employees the opportunity to sign up for overtime. I expect that those hours will be in high demand with this new benefit, and that we may need to look at expanding our overtime opportunities.

Overtime is an important tool for both manufacturing workers and manufacturing businesses. For workers, it allows them to work more hours at higher pay in order to increase their incomes. They might be saving up for something in the short term, like a family vacation or a nice Christmas present, or for something more long term, like their children's tuition or their retirement. For businesses, it enables us to respond to unexpected spikes in demand. A customer could make a large, urgently needed order of our fasteners, and that can result in an "all-hands-on-deck" situation where we are doing everything we can to meet the order in accordance with our customer's timeline.

As part of the defense industrial base, with our products supplying many critical technologies for the U.S. military, we need to be ready for those types of demand spikes. For example, we've seen a big increase in orders from Europe as our NATO allies work to increase their defense spending, and as the United States works with them to provide security assistance to Ukraine. Our overtime is a key part of ensuring we are ready to meet the needs of our customers, and that adaptability is critical to our national security. No Tax on Overtime will make it easier for Click Bond and our workers to meet these needs.

No Tax on Overtime recognizes the hard work that manufacturing workers put in and the critical role those on the shop floor play in our economic prosperity and national security.

Pro-Growth Policy is Pro-Worker Policy

Enactment of the OBBBA gives companies the ability to retain workers with greater benefits, compensation, and development, like our company did following the Tax Cuts and Jobs Act. I expect this bill to help workers in another important way - recruitment. Ultimately, the best thing for manufacturing workers is a competitive labor market. When the job market is hot, workers benefit. Not only is there an abundance of opportunities to choose from, employers also scramble to be the most attractive offer – and that usually means offering the best pay.

We are very proud of the compensation and benefits package we are able to offer to our employees, and we are regularly evaluating opportunities to expand those offerings. When the labor market is hot, every business will be looking for opportunities to expand their pay and benefits. Workers have a lot of power in that context—as companies compete for talented workers, the workers get their pick of the litter.

While the economy will depend on a number of factors, one of them is having a pro-growth tax code that unleashes investment, driving job and wage growth. When Click Bond makes big investments in new machinery, or builds a new manufacturing facility, we have to hire people to operate that equipment and staff those shop floors. Immediate expensing of equipment, research, and production facilities drives down the cost of that investment, making it more likely we will need skilled workers.

As manufacturers innovate new products and processes, invest in the equipment needed to expand and modernize, and construct new production facilities, they will need to hire more workers to operate the equipment and facilities. By lowering the cost of investment in these growth-driving activities, manufacturers across the country have greater capacity to do more of it. With every manufacturer in every state investing more, they are going to be creating jobs. When you add those new jobs to the 400,000 open positions in manufacturing that are currently there, you'll start to see employers increasing the wages in order to fill those positions and attract the best people.

Conclusion

I'm grateful that you all have come out to Nevada to talk about federal tax policy. As the state continues to work to attract investment from manufacturers, these pro-growth tax policies will help enable the growth of the manufacturing industry in Nevada and nationwide. Nevada has sought to attract that investment because we know that manufacturing provides a good job and a great career path for many people. It pays well and it often includes great benefits. At Click Bond, we'll pay for your education on top of the pay and benefits we provide. That value we place on our workers can be seen across the manufacturing sector, and we're proud to be an example of manufacturing success here in Nevada—but I know there is going to be a lot more to come.

With a tax code that supports manufacturing in America, Nevada won't be the only state to see manufacturing growth. By recognizing the importance of innovation, investment, and workers, the OBBBA gives manufacturers in every state the tools to succeed and grow. That means more jobs and higher wages, and I thank you for passing tax policies that will support manufacturing workers at Click Bond and across the country.

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