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**Written Testimony of Alex Grover
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U.S. House Committee on Ways and Means
Full Committee Field Hearing: The One, Big, Beautiful Bill Delivering for Small
Business, Manufacturing, and Working Families**

October 6, 2026

Chairman Smith, Congressman Kustoff, and members of the Ways and Means Committee, thank you for the opportunity to testify today, and thank you to Orgill for hosting us. I am the CEO and owner of i2M, a United States manufacturer of flexible polymer films used in residential and commercial applications. Since 2008, i2M has been setting new standards in plastic film innovation, specializing in three core product families: decorative films, heavy-duty films, and precision films. You may not see the i2M name, but our films are inside products that build and support America – from bath and shower laminates and labels - to swimming pools, wall coverings, geomembranes, and medical-grade products.

We are an innovative, agile, global company proudly headquartered in Northeastern Pennsylvania, with about 210 full-time employees. We operate around the clock, we compete internationally, and we are actively investing in growing, upskilling, and strengthening the American manufacturing workforce. From supporting local schools, to offering apprenticeships and child care, we work to empower our team, support our customers, and strengthen the future of United States manufacturing.

While i2M is a Northeastern Pennsylvania manufacturer, Memphis and the Mid-South region hold a special place in my family's heart. My husband grew up right here in Collierville, so we have a real sense of the important work, the jobs, and the products and services that come from the businesses and leaders in this room. It also makes today's location especially fitting. Products we manufacture, like shower pan liners and waterproofing membranes, are carried by Orgill and sold through the independent hardware stores it serves. When a contractor walks into a local hardware store to finish a bathroom, there is a good chance they are buying something made by our team in Pennsylvania. The health of those Main Street businesses matters directly to ours.

Today I want to share three ways the Working Families Tax Cuts are working at i2M. First, pro-growth tax policy has unlocked a multi-million dollar expansion that is bringing production back to the United States. Second, the expanded employer child care credit is strengthening the workforce infrastructure that makes that growth



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possible. Third, the next constraint on manufacturing growth is the workforce itself – and I will close with where this Committee can help.

Pro-Growth Tax Policy Is Fueling our Expansion and Bringing Production Home

The Working Families Tax Cuts delivered for i2M in every way that is critical to our success. As a pass-through business, the permanent pass-through deduction and lower individual rates have reduced our overall tax obligations, while immediate expensing lets us deduct investment costs when we make them rather than over years or decades. Together, these pro-growth policies, building on the Tax Cuts and Jobs Act, are invested directly back into our team and i2M.

Immediate expensing matters because of what it changes about the decision itself. When we commit millions of dollars to a building or a production line, that capital leaves our business right away. Under slower depreciation, we could deduct only a small slice of that cost each year – for a factory building, over 39 years – which means we could owe tax on income we had already reinvested, long before the investment began to pay for itself. That turns a major expansion into a gamble: we are betting not only on the market, but on whether we can carry a potentially onerous tax bill on money that is already in concrete and steel. Immediate expensing changes the equation. The deduction comes when the investment is made, so the decision rests on whether the investment is right for our business and our customers. We can move forward with conviction, and the impact is immediate – the capital stays with i2M and goes to work right away, hiring people, training them, and supporting them with benefits like child care.

We have also seen the critical impact of immediate research expensing. i2M stands for innovation to manufacturing, and innovation is what drives us. As a plastics manufacturer, we believe it is imperative to drive improvements in sustainability and recycling. We are also one of the few manufacturers that also recycles, so recycling is both a service we offer and an input into our products. We are researching how to improve products made with recycled plastics, make our own films more recyclable, and improve the recycling process itself. We are also constantly developing new materials, and every time we develop a new product, we must invest in research to learn how to make it at scale. Under prior law, those research costs had to be spread over five years. Now we can deduct them immediately, resulting in two significant outcomes: the greatest number of new production innovations in i2M's history and subsequent growth of the research-to-manufacturing-to-jobs pipeline.

Those new products require more capacity. We are preparing to add 130,000 square feet of manufacturing space. Planning is well underway, and we expect to break ground in March 2027 – or sooner, true to our core value of speed and agility.



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Because of the new immediate expensing for manufacturing facilities, we will be able to deduct the full cost of that building as soon as it is placed in service, rather than depreciating it over many years. That provision gave us the certainty we needed to make this critical investment in the business.

Once we have the space, we need the equipment to fill it, and we are using immediate equipment expensing for those purchases. That includes two brand new film lines, additional recycling equipment, and best in class finishing and converting equipment.

To operate the new equipment, we will hire 30 to 40 more people, growing from about 210 to about 250 employees. Each of them will have access to the same child care benefits and a stable career to grow with us. Across the board, the Working Families Tax Cuts are enabling us to bring a \$63 million investment in our facility and our workforce to life.

This investment also brings production back to America. In several of the markets we serve, our competition is imported film, much of it made in China. Some of those imports are produced with inputs and manufacturing practices that would not be permitted in the United States – for good reason. The result is often a lower-quality product that poses real risks to consumers: a shower pan liner that fails and lets water leak into a family's home, or a tent laminate that does not last. Our expansion lets us win that market back with film made in America, to American standards, by American workers. Domestic production also means more reliable supply and shorter lead times for our customers, and for the distributors and independent retailers that serve them. This onshoring is a direct result of pro-growth tax policy.

It is worth remembering the alternative. Had Congress not acted, 2026 would have brought not just weaker investment incentives but across-the-board tax increases on pass-through businesses like ours. Instead of investing in our growth and our workforce, much of those funds would be going to pay our tax bill. The two realities, with and without this law, are drastically different for i2M, and we are grateful that Congress delivered a tax code built for manufacturing in America.

Child Care Is Workforce Infrastructure

In addition to being the CEO of i2M, I am a parent. If I did not have reliable, high-quality child care, it would be difficult for me to run my company, let alone be here testifying today. That is not a personal anecdote. It is a workforce reality. At i2M, child care is not a perk; it is workforce infrastructure. Our employees depend on child care, and we depend on our employees. The tax law has enabled us to invest in research, equipment, and facilities – but those investments only matter if we have the people to put them to work.



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Our child care program launched in 2022. We contract with an excellent local provider with multiple locations, reserving slots for i2M team members at significantly reduced rates, so families can choose the location closest to them. Our provider also extended its hours to match our shift schedules. Participation is voluntary, families retain full choice, and the benefit is available from a team member's first day.

The results have been clear. Retention among team members with children enrolled is nearly 100 percent. Unplanned call-offs – when team members cannot report for scheduled shifts – have dropped significantly in that group, reducing production disruptions, overtime costs, and safety risks in a 24/7 manufacturing environment.

The Working Families Tax Cuts made this program stronger. The expanded Employer-Provided Child Care Credit under Section 45F raised the credit rate on qualified expenses as well as the annual cap. The law also explicitly covers contracts with third-party intermediaries – exactly the kind of arrangement that lets a manufacturer support child care without becoming a child care operator. These changes move the return on investment so our program can continue to grow.

The Next Constraint on Manufacturing Growth Is the Workforce

Growth is welcome, but scaling to meet new demand takes real work. Expanding our building and adding new production lines is only part of it. We also have to find, hire, and train the people who will run them – and that is where manufacturing faces its greatest constraint.

Right now there are roughly 500,000 open positions in manufacturing nationwide, and the shortage is particularly challenging for small and mid-sized manufacturers like i2M. These are good-paying, life-changing jobs, vital for our economy and our national security. According to the Manufacturing Institute and Deloitte, as many as 1.9 million manufacturing jobs could go unfilled by 2033 if we do not act. Too few people pursue vocational training, and the skills needed on a manufacturing shop floor are constantly evolving.

When we looked for local training pipelines, we found that manufacturing curriculum at area vocational schools and community colleges was either nonexistent or out of step with the skills a modern plant requires – the result of years of limited engagement between educators and manufacturers. So i2M stepped up. Through our apprenticeship program, Crestwood Creators, we have led the charge in Northeastern Pennsylvania by helping create manufacturing curriculum for local high school students so students see a clear path from the classroom to skilled tradesperson.

Training also quite literally takes time. Due to the highly technical nature of our work, it takes nearly 6 months for a new team member to become fully proficient on our lines,



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and that clock only starts once someone walks through our door. We have the capacity to train more people than we do today. Our constraint is not our ability to train – it is the number of people entering the pipeline. Widening that funnel is the single biggest opportunity to sustain the growth this law has made possible.

In addition to our apprenticeship program and childcare, we also help with transportation through our program – innovation2Transportation - so team members can get to work.

Still, the shortage remains. The Working Families Tax Cuts are creating manufacturing jobs; the challenge now is filling them with qualified workers. Combined with rapid technological change, the investment this law is driving makes workforce development more urgent, not less.

Building on the Success of the Working Families Tax Cuts

i2M is a case study in how pro-growth tax policy leads to innovation, investment, manufacturing growth, and jobs. Our story also points to where this Committee can focus next. I respectfully offer two recommendations.

First, help widen the funnel into manufacturing careers by modernizing the tax code's tools for employer-led training. Many provisions in the tax code to support workforce development have not been updated in some time and fall far short of the training modern manufacturing requires. I thank members of this committee for offering solutions – such as Congressman Feenstra's Upward Mobility Enhancement Act and Congressman Smucker's USA Workforce Investment Act. More broadly, federally funded training programs – including the Workforce Innovation and Opportunity Act, Perkins career and technical education, and Workforce Pell – work best when employers are at the center, from design to delivery.

Second, make sure the expanded child care credit works for manufacturers. Treasury is still finalizing guidance on the expanded Section 45F credit, and I encourage this Committee to urge Treasury to write that guidance with manufacturing in mind. Manufacturing is not a nine-to-five job. Our plant runs 24 hours a day, seven days a week, and our team members work early-morning, overnight, and weekend shifts. Child care that only covers standard business hours does not solve their problem or ours. Guidance should make clear that the credit covers care aligned with shift schedules, including extended and weekend hours, as well as reserved-slot contracts with local providers, backup and drop-in care for when a shift changes or a regular arrangement falls through, and arrangements through third-party intermediaries – all with documentation requirements a small or mid-sized manufacturer can realistically manage. Tools like these give United States manufacturers the means to offer



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benefits that bring more people into our industry – but only if they fit how manufacturing actually works.

By reducing taxes on small businesses and lowering the cost of investment, the Working Families Tax Cuts have paved the way for our growth. Growth that in turn supports our community through high-paying career paths in the skilled trades and critical supply chain stability for the United States. i2M thanks this Committee for delivering a tax code built for manufacturing in America. I look forward to continuing to work with you on policies that help build the manufacturing workforce our country needs to meet this pivotal moment.