

June 8, 2023

Dear Representative:

I am writing on behalf of the AFL-CIO to urge you to cosponsor the Tax Fairness for Workers Act, led by Representatives Norcross and Boyle. This bill addresses long-standing inequities in our tax system by reinstating a federal income tax deduction for workers' union dues.

This above-the-line individual tax deduction for workers' payments of union dues ("union dues deduction") would deliver direct cash tax benefits to millions of middle-class Americans, help increase union membership, and strengthen labor unions' capacity to negotiate for increased wages, better benefits, and safer healthier workplaces. Additionally, the bill would realign federal tax law to once again reinforce the National Labor Relations Act's foundational support for unions and collective bargaining.

The Tax Fairness for Workers Act is a critical piece of legislation that recognizes the value of workers and their contributions to our economy. It proposes two key provisions that would provide much-needed tax relief for hardworking individuals across the country.

First, the bill introduces an above-the-line deduction for union dues and expenses. By allowing workers to deduct these costs from their taxable income, the bill recognizes the importance of collective bargaining and the positive impact that unions have on the lives of working families. This deduction would help alleviate the financial burden on workers, empowering them to continue advocating for fair wages, safe working conditions, and comprehensive benefits. The bill also allows a miscellaneous itemized deduction for employees' unreimbursed work expenses. Whether it is the cost of uniforms, tools, or other work-related expenses, these deductions would provide relief to workers and reduce the financial strain they often face on the job.

By enacting the Tax Fairness for Workers Act, we can promote greater fairness and equity in our tax system, ensuring that workers are not unfairly burdened by expenses incurred in the course of their employment. We urge you to co-sponsor the Tax Fairness for Workers Act by contacting Gianluca Nigro in Representative Boyle's office (Gianluca.Nigro@mail.house.gov) or Ed Kaczmarski in Representative Norcross' office (Ed.Kaczmarski@mail.house.gov).

Sincerely,

William Samuel

Director, Government Affairs