



IAM
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International Association of Machinists
& Aerospace Workers

IAM SUPPORTS TAX FAIRNESS FOR WORKERS ACT (H.R.2671/ S. 1286)

Position: The IAM supports the Tax Fairness for Workers Act (H.R. 2671/ S. 1286), which would make federal tax codes better for U.S. workers by restoring tax deductions for union dues and reinstate the tax deduction for unreimbursed employee expenses that were removed as part of the Tax Cuts and Jobs Act that was signed into law in 2017. Under this bipartisan bill, introduced by Sen. Tina Smith (D-MN) and U.S. Reps. Brendan Boyle (D-PA) and Donald Norcross (D-NJ), workers will be able to deduct business expenses, just as employers can.

The IAM believes that if corporations are allowed to deduct union-busting expenses and other anti-union activity, then it's only right that workers are allowed to deduct union dues expenses for their pursuit of improved wages and benefits.

This 119th Congress legislation comes after an August 2024 Gallup poll showed a 70% approval rating for labor unions.

The Tax Fairness and Workers Act would:

- Create an "above-the-line" deduction for union dues, allowing workers to use this even if they don't itemize this expense.
- Reinstatement of the deduction for unreimbursed employee expenses, such as: (1) job search expenses, (2) travel (3) out of pocket cost of uniforms and tools and (4) supplies attributable to a trade or business consisting of the performance of services by the taxpayer as an employee.

For all those reasons, the IAM urges you to support and co-sponsor the Tax Fairness for Workers Act.