



IAM
UNION

International Association of Machinists
& Aerospace Workers

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

Position: The IAM Union strongly supports the Tax Fairness for Workers Act (S. 1286, H.R. 2671). This legislation would restore fairness to the federal tax codes by reinstating tax deductions for union dues and certain unreimbursed employee expenses that were eliminated by the Tax Cuts and Jobs Act of 2017.

The Tax Fairness for Workers Act, led by Senators Tina Smith (D-MN) and Ben Ray Lujan (D-NM) and Representatives Brendan Boyle (D-PA) and Donald Norcross (D-NJ), would level the playing field for U.S. workers under the federal tax code by allowing U.S. workers to deduct union dues and common workplace expenses similar to the way employers can deduct business expenses.

If businesses and corporations are allowed to deduct association fees and a plethora of business expenses from their tax burden, it is only fair that U.S. workers should be able to deduct union dues and expenses incurred as a result of their work such as uniforms, tools, and travel.

This rightminded legislation would allow for an “above-the-line” deduction for union dues, allowing workers to use this even if they take the standard deduction. Secondly, it would restore the federal tax deduction for work-related expenses, such as: work related travel, out of pocket cost of tools, uniforms, and necessary supplies attributable to their trade.

The GOP Tax Cuts and Jobs Act not only provided a windfall of tax relief to large corporations and the wealthiest of Americans, but it also took away these important tax breaks for working Americans. **The IAM Union urges you to stand with workers and stand up for fairness by cosponsoring and supporting passage of the Tax Fairness for Workers Act.**