

December 19, 2022

51 National Labor Unions Urge Congress to Prioritize Reinstating a Federal Tax Deduction for Workers' Union Dues and Enact it in 2022

Dear Majority Leader Schumer and Speaker Pelosi:

Our 51 undersigned national labor unions endorse the bipartisan pro-union Tax Fairness for Workers Act (H.R. 2549 / S. 1157) and at minimum, **we request its provision to reinstate a federal income tax deduction for workers' union dues be enacted in 2022.** 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.

Your advocacy to enact this benefit will promote union values and realign federal tax law to once again reinforce the nearly century old federal National Labor Relations Act's foundational support for unions and collective bargaining. Our members are troubled the 2017 Tax Cuts and Jobs Act eliminated the longstanding tax benefit for unreimbursed workplace expenses, and workers are especially frustrated the law forbids them from deducting their union dues payments. We urge you to publicly demonstrate your support for 14 million union members, tens of millions more working families, and the broader labor movement's blazing organizing campaigns by enacting this tax benefit in the 2022 lame duck session.

This tax benefit has strong support amongst bipartisan Representatives, Senators, and the Biden administration. For example, this legislation was unanimously endorsed by the Congressional Labor Caucus and supported by leaders of the New Democrat Coalition and the Congressional Progressive Caucus. President Biden's administration has expressed support through Treasury Secretary Janet Yellen's testimony before the Finance Committee and through the White House Task Force on Worker Organizing and Empowerment.

This policy would further boost burgeoning community-based worker organizing efforts at a time when Americans overwhelmingly approve of labor unions and union activity is rapidly rising. Gallup's latest poll reports union favorability is its highest in 57 years at 71%. This huge public support undergirds 53% growth (FY 2022 vs. FY 2021) in petitions filed with the National Labor Relations Board (NLRB) by workers seeking to unionize. Americans appreciate that union members working collectively will deliver higher wages, lifesaving benefits, safer working conditions, job security, dignity and respect. Enacting this tax benefit also will deliver significant indirect benefits to non-union workers.

Quite simply, the rising tide of union power lifts all workers.

We urge you to prioritize reinstating a federal income tax deduction for workers' union dues and enact this tax benefit in the 2022 lame duck session.

In Solidarity,

- **American Federation of Labor and Congress of Industrial Organizations (AFL-CIO)**
- **American Federation of State, County and Municipal Employees (AFSCME)**
- **American Federation of Teachers (AFT)**
- **American Federation of Government Employees (AFGE)**
- **Amalgamated Transit Union (ATU)**

- **American Federation of Musicians of the United States and Canada (AFM)**
- **American Federation of School Administrators (AFSA)**
- **American Postal Workers Union (APWU)**
- **Air Line Pilots Association, International (ALPA)**
- **Bakery, Confectionery, Tobacco Workers & Grain Millers International Union (BCTGM)**
- **Brotherhood of Railroad Signalmen (BRS)**
- **Communications Workers of America (CWA)**
- **International Alliance of Theatrical Stage Employees, Moving Picture Technicians, Artists and Allied Crafts of the United States, Its Territories and Canada (IATSE)**
- **International Association of Firefighters (IAFF)**
- **International Association of Machinists and Aerospace Workers (IAM)**
- **International Association of Sheet Metal, Air, Rail and Transportation Workers (SMART)**
- **International Association of Bridge, Structural, Ornamental and Reinforcing Iron Workers Union, AFL-CIO (IW)**
- **International Brotherhood of Boilermakers (IBB)**
- **International Brotherhood of Electrical Workers (IBEW)**
- **International Brotherhood of Teamsters (IBT)**
- **International Federation of Professional and Technical Engineers (IFPTE)**
- **International Longshoremen's Association (ILA)**
- **International Organization of Masters, Mates & Pilots (MM&P)**
- **International Union of Bricklayers & Allied Craftworkers (BAC)**
- **International Union of Elevator Constructors (IUEC)**
- **International Union of Painters and Allied Trades (IUPAT)**
- **International Union of Police Associations (I.U.P.A.)**
- **International Union, United Automobile, Aerospace and Agricultural Implement Workers of America (UAW)**
- **Laborers' International Union of North America (LIUNA)**
- **Marine Engineers' Beneficial Association (M.E.B.A.)**
- **Metal Trades Department, AFL-CIO**
- **National Association of Letter Carriers (NALC)**
- **National Education Association (NEA)**
- **National Federation of Federal Employees (NFFE)**
- **National Nurses United (NNU)**
- **National Postal Mail Handlers Union (NPMHU)**
- **National Treasury Employees Union (NTEU)**
- **Office & Professional Employees International Union, AFL-CIO, CLC (OPEIU)**
- **Professional Aviation Safety Specialists, AFL-CIO (PASS)**
- **Screen Actors Guild - American Federation of Television and Radio Artists (SAG-AFTRA)**
- **Seafarers International Union of North America (SIU)**
- **Service Employees International Union (SEIU)**
- **Transport Workers Union of America (TWU)**
- **Transportation Trades Department, AFL-CIO (TTD)**
- **United Association of Union Plumbers and Pipefitters (UA)**
- **Union Veterans Council, AFL-CIO (UVC)**
- **United Food and Commercial Workers International Union (UFCW)**
- **United Mine Workers of America (UMWA)**
- **United Steelworkers (USW)**
- **UNITE HERE !**
- **Utility Workers Union of America, AFL-CIO (UWUA)**