



# International Association of Machinists & Aerospace Workers

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## **IAM SUPPORTS TAX FAIRNESS FOR WORKERS ACT (S. 738)**

**Position:** The IAM supports the Tax Fairness for Workers Act (S. 738), 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 bill, introduced by Sen. Bob Casey (D-PA) and to be introduced in the House by Reps. Brendan Boyle (D-PA) and Donald Norcross (D-NJ), workers will be able to deduct business expenses, just as employers can.

As IAM International President Robert Martinez Jr., has said: “If corporations are allowed to deduct union-busting expenses and other anti-union activity, then it’s only fair that workers should be able to deduct union dues expenses for their pursuit of improved wages and benefits.”

This legislation also comes as an August 2022 Gallup poll showed that Americans approval of labor unions was at its highest since 1965.

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.
- Reinstated 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.

The IAM urges you to stand with workers and **support the Tax Fairness for Workers Act.**

*(Updated 6/1/2023)*