



INTERNATIONAL FEDERATION OF PROFESSIONAL & TECHNICAL ENGINEERS AFL-CIO & CLC

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May 18, 2023

Dear Representative,

We write to you as the executive officers of the International Federation of Professional and Technical Engineers (IFPTE), a labor union representing upwards of 90,000 employees working in the private sector, in the federal government, and for state and local governments, and urge you to cosponsor the *Tax Fairness for Workers Act* in the 118th Congress. Sponsored by Congressman Brendan Boyle (D-PA) with a companion Senate bill sponsored and introduced by Senator Bob Casey (D-PA), this bill restores the tax deduction for working Americans' unreimbursed employment expenses.

The 2017 Tax Cuts and Jobs Act (TCJA) included provisions that eliminated the federal income tax deduction for unreimbursed employment expenses and union dues. The *Tax Fairness for Workers Act* will reinstate those tax deductions, allowing workers to take tax deductions for union dues, job search expenses, travel, and costs for tools and uniforms from their gross income, just as they were able to do pre-TCJA.

Additionally, the *Tax Fairness for Workers Act* allows union members to take an above-the-line tax deduction for paid union dues. Through this provision, the tax code would recognize that union membership provides broad economic benefits by raising wages and benefits, improving working conditions, and decreasing income inequality. Congress's Joint Economic Committee notes in its 2022 issue brief titled, [*Unions Provide Major Economic Benefits For Workers And Families*](#), that "There are broader spillover economic benefits for all workers in industries with high rates of unionization—even if individual workers are not themselves in a union," that "increases the median Black household's wealth by more than three times," and that "hourly wages for female union workers are 4.7% higher than for their non-union counterparts." Further, allowing working Americans to deduct common employment expenses helps alleviate the costs that are incurred for travel, supplies, and other unreimbursed expenses. For young workers and people transitioning to new jobs or careers, restoring the ability to make these deductions on their taxes will provide a meaningful economic benefit.

For these reasons, we ask you to join the cosponsors of the Tax Fairness for Workers Act and work towards its passage in the 118th Congress. Thank you for considering our request. Should you have questions or require further information, please do not hesitate to contact IFPTE Legislative Director Faraz Khan at 202-239-4892.

Sincerely,

Matthew S. Biggs
IFPTE President

Gay Henson
IFPTE Secretary-Treasurer

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