



November 13, 2018

**INTERNATIONAL
BROTHERHOOD
OF ELECTRICAL
WORKERS®**

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LONNIE R. STEPHENSON
International President

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International
Secretary-Treasurer

VIA EMAIL

To: All Members of the U.S. House of Representatives

Re: The Tax Fairness for Workers Act

Dear Representative:

On behalf of the approximately 775,000 active members and retirees of the International Brotherhood of Electrical Workers (IBEW), I am writing to express my support for H.R. 7086, the Tax Fairness for Workers Act, introduced on October 23, 2018, by Representative Conor Lamb of Pennsylvania. This legislation would reinstate the tax deduction for unreimbursed miscellaneous employee expenses and the tax deduction for union dues. Both provisions were suspended for eight years under the Tax Cuts and Jobs Act (Public Law 115-97).

In 2014, the most recent year data is available, American workers deducted \$90 billion for miscellaneous job expenses and union dues. The total cost of eliminating the non-reimbursed traveling deduction to workers is nearly \$20 billion a year, according to a study by the nonpartisan Institute on Taxation and Economic Policy. These savers include hundreds of thousands of IBEW utility, telecommunications and construction members, who can no longer deduct part of the cost of uniforms and expenses incurred when traveling for work, including for disaster recovery efforts.

The Tax Fairness for Workers Act would provide a deduction that can be taken regardless of whether a taxpayer itemizes their return. This is extremely important for IBEW members given that deductions for work related expenses and union dues are currently suspended.

The IBEW believes Congress should reinstate these important tax provisions that were key features of the federal tax code for decades and helped sustain not only IBEW members, but all of our nation's middle class. I strongly urge you to become a cosponsor of the Tax Fairness for Workers Act and allow working American households keep more of their hard-earned money.

Sincerely yours,

Lonnie R. Stephenson
International President

LRS:lgd

