International Association of Machinists & Aerospace Workers

IAM SUPPORTS PUBLIC SERVICE FREEDOM TO NEGOTIATE ACT

Position: The IAM supports the Public Service Freedom to Negotiate Act (H.R. 8426, S. 4363), a bipartisan piece of legislation that guarantees the right of public sector employees to organize, act concertedly, and bargain collectively in states that currently do not afford these basic protections. This legislation is in response to the 2018 U.S. Supreme Court ruling in *Janus v. AFSCME*, forcing so-called Right-to-Work laws on public sector workers across the country.

This federal legislation would provide the Federal Labor Relations Authority (FLRA) with protection of state and local employees to:

- Form, join, or assist unions, to bargain collectively, and to join together to engage in other activities to improve their working conditions;
- Have their union recognized by their public employer through democratic procedures;
- Have a procedure for resolving impasses in collective bargaining; and
- Authorize the deduction of fees to support the union to the extent permitted by law.

Earlier this year, IAM International President Brian Bryant lauded the introduction of this important legislation, adding:

"I want to thank Senator Mazie Hirono and Representative Matt Cartwright for introducing the Public Service Freedom to Negotiate Act, which is a very important piece of legislation that gives our nation's public service workers like teachers, health care workers and firefighters the right they so deserve to join a union and collectively bargain," said Bryant. "These public workers play such a crucial role in the communities they proudly serve. These public servants deserve the right to collectively negotiate decent wages, workplace protections and earn a voice in the workplace."

The IAM urges you to support and co-sponsor the Public Service Freedom to Negotiate Act (H.R. 8426, S. 4363).

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IAM SUPPORTS TAX FAIRNESS FOR WORKERS ACT (H.R. 4963/S. 738)

Position: The IAM supports the Tax Fairness for Workers Act (H.R. 4963/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) U.S. Reps. Brendan Boyle (D-PA) and Donald Norcross (D-NJ), workers will be able to deduct business expenses, just as employers can.

The IAM believes that if corporations are allowed to deduct union-busting expenses and other anti-union activity, then it's only right that workers are allowed to deduct union dues expenses for their pursuit of improved wages and benefits.

This 118th Congress legislation comes as an August 2023 Gallup poll showed that Americans approval of labor unions was at its highest since the 1960s.

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.
- Reinstate 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.

For all those reasons, the IAM urges you to support and co-sponsor the Tax Fairness for Workers Act.