

**Testimony in Support of SB 598
Income Tax – Work Opportunity Tax Credit
February 23, 2022**

To: Honorable Guy Guzzone, Chair, and members of the Senate Budget and Taxation Committee

From: Kayla Mock, Political Representative
United Food and Commercial Workers Union, Local 400

Chair Guzzone and members of the Senate Budget and Taxation Committee, I appreciate the chance to share my testimony on behalf of our over 10,000 members in Maryland, working on the front lines of the ongoing pandemic in grocery, retail, food distribution, law enforcement, and health care. The physical and mental toll of the pandemic on our members has been unprecedented, and I appreciate any effort to acknowledge and alleviate these pressures.

We support SB 598 and urge you to vote it favorably. As always, the least among us have been the most impacted by the pandemic, and our members, by being on the front lines, were hard hit by exposures and illness. Our members were finally recognized as the heroes they are, showing up for work and serving the community through the uncertainty.

However, while the recognition of our members' hard work was long overdue, wages remained stagnant. Hero pay was brief and fell far short of what frontline workers deserved. As the pandemic continues, our members continue to shoulder the economic, mental, and physical stressors.

While the Work Opportunity Tax Credit only applies to employers, those impacted the most by this pandemic will benefit. By providing incentives for employers to hire from otherwise overlooked and ignored groups of applicants, moving them into tax paying positions, and hopefully removing them from strained social nets, the Work Opportunity Tax Credit will help ease burdens and increase workplace participation rates.

SB 598 would have positive impacts on not only the unemployed of Maryland, but also our members who have been on the frontlines of this pandemic. By using the WOTC as a leverage point, we can continue to advocate for wage increases and better working conditions for our members.

On behalf of our members and all Marylanders, we urge you to vote favorably on SB 598.