



A Union of Professionals
AFT-Maryland

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**Written Testimony Submitted to the
Maryland Senate Budget and Taxation Committee
HB 2 – Income Tax - Subtraction Modification - Union Dues
March 29, 2023**

SUPPORT

Chair Guzzone and members of the committee, on behalf of the American Federation of Teachers - Maryland (AFT-Maryland), which represents more than 20,000 educators, government, and healthcare workers across Maryland, I urge you to support HB 2.

Unionized workers are our communities' teachers, police officers, firefighters, utility workers, and construction crews. These members pay their union dues to not only cover the costs of negotiations and grievances, but to support many other services.

Local unions provide free apprenticeships, continuing education, safety training, and funding for college scholarships for members and their families. They finance research for savings on benefits and other means to save employers money. In addition, labor unions support the community by such things as donating to United Way, holding benefits, and sponsoring events for local charities and little league sports.

The federal Tax Cuts and Jobs Act (TCJA) eliminated the itemized deduction for many workers' expenses, including union dues. American workers have lost numerous tax deductions including the deduction for uniforms required in specialized professions. While businesses can still write off anti-union activity on their taxes.

We need more means to encourage union memberships – making union dues tax deductible is one way we can help achieve this. New hires will be encouraged to join their unions and all its benefits and be told that their dues will not be taxed at the state level because Maryland supports its workers and their unions.

To quote Senator Bob Casey, "Unions provide a path to the middle class for working people by increasing their income and the economic security of their families. To this end, it's important that we do all we can to empower workers to organize, not make it harder." Maryland should recognize all that the funds from union dues provide for its citizens and the community. Again, we ask this committee for a favorable report on HB 2. Thank you.

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