

**Testimony SUPPORT of House Bill 2
Income Tax – Subtraction Modification – Union Dues**

**House Ways and Means Committee
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The Maryland State Education Association supports House Bill 2, which would allow a subtraction modification on state income taxes for union dues.

MSEA represents 75,000 educators and school employees who work in Maryland's public schools, teaching and preparing our almost 900,000 students so they can pursue their dreams. MSEA also represents 39 local affiliates in every county across the state of Maryland, and our parent affiliate is the 3 million-member National Education Association (NEA).

As a part of 2017's Federal Tax Cuts and Jobs Act, President Trump eliminated workers' ability to deduct union dues from their federal adjusted gross income. In reaction to the change at the federal level, some states have allowed deductions on state income taxes for union dues. These states include New York, Minnesota, Hawaii, and Pennsylvania. Maryland should pass this bill to send a clear message to workers that they are appreciated and valued.

Maryland's educators worked extremely hard during the pandemic, and many of our education support professionals were the first ones back in the buildings when they closed. School staff is still working tirelessly, in the face of unprecedented personnel shortages and burnout, to support students and their communities recover. HB 2 would help lessen the financial burden on those hard-working individuals. This bill's concept has been introduced in a variety of forms over the past few years in Maryland, and HB 2 strikes the right balance.

MSEA urges a favorable report of House Bill 2.