



Maryland House of Delegates - Ways and Means Committee

Chair: Vanessa E. Atterbeary
Vice Chair: Alonzo T. Washington

House Bill 0002 - Income Tax - Subtraction Modification - Union Dues

Position: Support

- Electrical Workers
- Insulators
- Boilermakers
- United Association
- Roofers
- Cement Masons
- Teamsters
- Laborers
- Bricklayers
- Ironworkers
- Sheet Metal Workers
- Elevator Constructors
- Painters
- Operating Engineers
- Carpenters

The Baltimore DC Metro Building Trades Council supports HB 0002. Union dues may be used to support a wide variety of programs or activities, including paying the salaries and benefits of union leaders and staff; union governance and legal representation. Union dues are the way workers who have decided to form a union pool their resources to enable the work of the union. Union dues fund the cost of bargaining, the cost of enforcing the collective agreement, and the cost of organizing campaigns union members instruct their union to conduct. Federal Tax reform changed the rules of union dues deductions. For tax years 2018 through 2025, union dues –and all employee expenses –are no longer deductible, even if the employee can itemize deductions. However, if the taxpayer is self-employed and pays union dues, those dues are deductible as a business expense and with the passage of House Bill 0002 Maryland’s essential hard working Union members will be able to do the same

We urge the Committee for a favorable report. Thank you.

Sincerely,

Jeffry Guido

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