



**United Food & Commercial Workers Union**

*A voice for working people in Maryland, Virginia, Washington, D.C., West Virginia, Ohio, Kentucky & Tennessee*

**HB 0002 – Income Tax – Subtraction Modification – Union Dues**

**SUPPORT**

January 19, 2023

To: The Honorable Vanessa Atterbeary, Chair of the House Ways and Means Committee

From: Kayla Mock, Political & Legislative Director

United Food and Commercial Workers Union, Local 400

Dear Chair Atterbeary and the members of the House Ways and Means Committee:

I appreciate the opportunity to share my testimony on behalf of our over 10,000 members in Maryland, who have worked the frontlines and have been essential employees in grocery, retail, food distribution, law enforcement, and health care. Through collective bargaining, our members raised the workplace standards of wages, benefits, safety, and retirement for all workers.

**We strongly support HB 0002 and urge you to vote it favorably.**

HB 0002 brings a subtraction modification back for union dues for state income tax calculation. Changes in the federal tax system and the passage of the Tax Cuts and Jobs Act of 2017, eliminated union dues as an itemized deduction for miscellaneous expenses. Additionally, because of Maryland's tax laws, union members are forbidden to itemize an expense for state income tax purposes, if the expense cannot be claimed as a federal itemized deduction. Therefore, Maryland union members are prohibited to write off their union dues as an itemized deduction, as they have been able to in previous years.

It was essential workers - like our members - who served, fed, and cared for our communities during the pandemic. They risked their lives to protect us and to keep our economies functioning efficiently during an inopportune time. Now, they are the workers monotonously battered by economic pressures such as inflation, stagnant wages, and the increase in the cost of living.

By voting favorably on HB 0002 and, therefore, allowing union dues to be tax deductible, there would be a beneficial and direct impact on the lives of working people in Maryland. It would monetarily benefit the essential union workers, which is pivotal in this ever-changing economy.

**For these reasons, we urge a favorable report for HB 0002.**