

118TH CONGRESS
1ST SESSION

H. R. 4963

To amend the Internal Revenue Code of 1986 to allow workers an above-the-line deduction for union dues and expenses and to allow a miscellaneous itemized deduction for workers for all unreimbursed expenses incurred in the trade or business of being an employee.

IN THE HOUSE OF REPRESENTATIVES

JULY 27, 2023

Mr. BOYLE of Pennsylvania (for himself, Mr. NORCROSS, Ms. BONAMICI, Ms. OMAR, Mr. PHILLIPS, Mr. GARAMENDI, Ms. LEE of California, Mr. PANETTA, Ms. BROWNLEY, Mr. SHERMAN, Mr. GOMEZ, Ms. SÁNCHEZ, Mr. LARSON of Connecticut, Ms. NORTON, Ms. WASSERMAN SCHULTZ, Mr. BISHOP of Georgia, Ms. WILLIAMS of Georgia, Mrs. McBATH, Mr. GARCÍA of Illinois, Mr. DAVIS of Illinois, Mr. KRISHNAMOORTHY, Ms. SCHAKOWSKY, Mr. FOSTER, Mr. LYNCH, Ms. PINGREE, Mrs. DINGELL, Ms. SLOTKIN, Ms. BUSH, Mr. CLEAVER, Mr. PASCRELL, Ms. STANSBURY, Ms. MENG, Mr. ESPAILLAT, Mr. BLUMENAUER, Mr. COHEN, Ms. GARCIA of Texas, Mr. DOGGETT, Ms. DELBENE, Mr. GALLEGO, Mr. HUFFMAN, Mr. CARSON, Mr. MOULTON, Ms. PRESSLEY, Mr. RASKIN, Mr. KILDEE, Ms. MCCOLLUM, Mrs. WATSON COLEMAN, Ms. TITUS, Mr. KILMER, Mr. POCAN, Ms. CHU, Ms. WATERS, Ms. CLARKE of New York, Mr. EVANS, Mr. CARTWRIGHT, Mr. CASTRO of Texas, Ms. JAYAPAL, Mr. KHANNA, Mr. SCHIFF, Ms. CASTOR of Florida, Mr. MFUME, Ms. LEGER FERNANDEZ, Mr. CUELLAR, Ms. WEXTON, Mr. CONNOLLY, Ms. PLASKETT, Ms. BARRAGÁN, Mr. SCHNEIDER, Mr. TRONE, Ms. KUSTER, Mr. MENENDEZ, Ms. DEAN of Pennsylvania, Mr. LARSEN of Washington, Ms. STRICKLAND, Ms. LEE of Nevada, Mrs. NAPOLITANO, Ms. DEGETTE, Ms. JACKSON LEE, Mr. VARGAS, Ms. SHERRILL, Mr. PALLONE, Mrs. PELTOLA, Ms. TOKUDA, Mr. IVEY, Mr. THANEDAR, Ms. MANNING, Mr. CASAR, Mr. JOHNSON of Georgia, Mrs. TRAHAN, Ms. TLAIB, Mr. TONKO, Mr. BEYER, Mr. CROW, Ms. BLUNT ROCHESTER, Ms. STEVENS, Mr. GREEN of Texas, Mr. COSTA, Ms. PORTER, Mr. NEGUSE, Mr. GOTTHEIMER, Mr. RUIZ, Ms. WILD, Mr. FROST, Mr. DELUZIO, Ms. DELAURO, Mr. NICKEL, Ms. HOYLE of Oregon, Mr. MCGARVEY, Mr. CÁRDENAS, Mr. BOWMAN, Mr. SWALWELL, Mr. PETERS, Ms. WILSON of Florida, Ms. KELLY of Illinois, Mr. CASTEN, Mr. MCGOVERN, Mr. SARBANES, Ms. ROSS, Mr. NADLER, Mr. SMITH of Washington, Mrs. BEATTY, Mr. CARBAJAL, Mr. TORRES of New York, Ms. BROWN, Ms. ESCOBAR, Mr. ALLRED, Ms. OCASIO-CORTEZ, Ms. LOIS

FRANKEL of Florida, Ms. BUDZINSKI, Mr. MRVAN, Mr. LIEU, Mr. COURTNEY, Ms. SCANLON, Mr. DESAULNIER, Mr. MORELLE, Mr. TAKANO, Mrs. FOUSHEE, Mr. SMITH of New Jersey, Mr. PAYNE, Ms. KAPTUR, Ms. ESHOO, Mr. SORENSEN, Ms. CRAIG, Mr. KIM of New Jersey, Mr. LANDSMAN, Mrs. SYKES, Ms. SALINAS, Ms. HOULAHAN, Mr. MAGAZINER, Ms. CROCKETT, Mr. GRIJALVA, Mrs. HAYES, Mr. FITZPATRICK, Mr. SCOTT of Virginia, Mr. MULLIN, Ms. SCHOLTEN, Mr. SOTO, Mr. JACKSON of North Carolina, and Mr. BACON) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to allow workers an above-the-line deduction for union dues and expenses and to allow a miscellaneous itemized deduction for workers for all unreimbursed expenses incurred in the trade or business of being an employee.

1 *Be it enacted by the Senate and House of Representa-*
 2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Tax Fairness for
 5 Workers Act”.

6 **SEC. 2. ALLOWANCE OF DEDUCTION FOR CERTAIN EX-**
 7 **PENSES OF THE TRADE OR BUSINESS OF**
 8 **BEING AN EMPLOYEE.**

9 (a) ABOVE-THE-LINE DEDUCTION FOR UNION DUES
 10 AND EXPENSES.—Section 62(a)(1) of the Internal Rev-
 11 enue Code of 1986 is amended by adding at the end the
 12 following new sentence: “The limitation under the pre-
 13 ceding sentence shall not apply to deductions which are

1 attributable to a trade or business consisting of the per-
2 formance of services by the taxpayer as an employee if
3 such deductions are for union dues and expenses.”.

4 (b) ALLOWANCE OF MISCELLANEOUS ITEMIZED DE-
5 DUCTION FOR OTHER EXPENSES OF THE TRADE OR
6 BUSINESS OF BEING AN EMPLOYEE.—Section 67(g) of
7 the Internal Revenue Code of 1986 is amended—

8 (1) by striking “2025.—Notwithstanding sub-
9 section (a),” and inserting “2025.—

10 “(1) IN GENERAL.—Notwithstanding subsection
11 (a), except as provided in paragraph (2),”; and

12 (2) by adding at the end the following:

13 “(2) EXCEPTION FOR EXPENSES OF THE
14 TRADE OR BUSINESS OF BEING AN EMPLOYEE.—

15 “(A) IN GENERAL.—Paragraph (1) shall
16 not apply to miscellaneous itemized deductions
17 for any taxable year which are itemized deduc-
18 tions attributable to a trade or business carried
19 on by the taxpayer which consists of the per-
20 formance of services by the taxpayer as an em-
21 ployee.

22 “(B) APPLICATION OF 2-PERCENT TEST.—
23 In applying subsection (a) for any taxable year
24 to which this paragraph applies, only the
25 itemized deductions described in subparagraph

1 (A) shall be taken into account as miscellaneous
2 itemized deductions.”.

3 (c) EFFECTIVE DATE.—The amendments made by
4 this section shall apply to taxable years beginning after
5 December 31, 2022.

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