

119TH CONGRESS
1ST SESSION

H. R. 2671

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

APRIL 7, 2025

Mr. BOYLE of Pennsylvania (for himself, Mr. NORCROSS, Mrs. RAMIREZ, Mr. GOLDMAN of New York, Mr. LATIMER, Mr. GREEN of Texas, Ms. SCHAKOWSKY, Ms. WASSERMAN SCHULTZ, Mr. MOULTON, Ms. BROWNLEY, Ms. PETTERSEN, Mr. BISHOP, Mr. MCGARVEY, Mr. PETERS, Mrs. MCBATH, Mr. MULLIN, Ms. KELLY of Illinois, Ms. SHERRILL, Mr. DAVIS of North Carolina, Mrs. MCIVER, Mr. CLEAVER, Ms. DEAN of Pennsylvania, Ms. SÁNCHEZ, Mr. LARSEN of Washington, Mr. SHERMAN, Mr. KENNEDY of New York, Mr. GARCIA of California, Mr. KHANNA, Mr. KEATING, Mr. CASAR, Ms. JAYAPAL, Ms. TLAIB, Mr. OLSZEWSKI, Mr. KRISHNAMOORTHY, Ms. TITUS, Ms. MCCOLLUM, Mr. CARTER of Louisiana, Mr. CASTRO of Texas, Mr. JOHNSON of Georgia, Mr. DELUZIO, Ms. MORRISON, Mr. DAVIS of Illinois, Mr. MRVAN, Ms. HOYLE of Oregon, Mr. SUBRAMANYAM, Mr. HORSFORD, Mrs. TRAHAN, Ms. MCBRIDE, Ms. STANSBURY, Mr. NEGUSE, Ms. WATERS, Ms. SCHRIER, Mr. FOSTER, Mr. MCGOVERN, Ms. LEE of Pennsylvania, Ms. SCANLON, Mr. CONNOLLY, Mr. LYNCH, Mr. BEYER, Ms. DELBENE, Mr. IVEY, Ms. OMAR, Mr. THANEDAR, Ms. PRESSLEY, Mr. SWALWELL, Ms. SCHOLTEN, Mr. GOMEZ, Ms. NORTON, Mr. SCHNEIDER, Ms. BALINT, Ms. BARRAGÁN, Mr. TONKO, Mr. RYAN, Ms. BROWN, Mr. BACON, Mr. MENENDEZ, Mr. CASTEN, Mr. DOGGETT, Mr. STANTON, Mr. SMITH of Washington, Mr. VARGAS, Mr. COSTA, Mr. RILEY of New York, Mr. COHEN, Mr. FROST, Ms. WILLIAMS of Georgia, Mr. TORRES of New York, Ms. OCASIO-CORTEZ, Mrs. BEATTY, Mrs. CHERFILUS-McCORMICK, Mr. CARBAJAL, Ms. MATSUI, Mrs. SYKES, Mr. POCAN, Mrs. TORRES of California, Mr. MAGAZINER, Ms. DAVIDS of Kansas, Mr. GARAMENDI, Ms. LOIS FRANKEL of Florida, Ms. PEREZ, Ms. ANSARI, Mr. EVANS of Pennsylvania, Ms. STEVENS, Mr. MANNION, Ms. SALINAS, Mr. CUELLAR, Mr. DESAULNIER, Ms. BONAMICI, Mr. SUOZZI, Mr. PALLONE, Mr. CASE, Mrs. DINGELL, Mr. MORELLE, Mr. MEEKS, Ms. CRAIG, Ms. DEGETTE, Mr. AGUILAR, Ms. BYNUM, Mr. QUIGLEY, Mr. CONAWAY, Ms. MENG, Ms. TOKUDA, Ms. PLASKETT, Mr. FIGURES, Ms. DELAURO, Mr. DAVID SCOTT of Georgia,

Mr. TAKANO, Mr. FITZPATRICK, Ms. CHU, Ms. STRICKLAND, Mr. LANDSMAN, Mr. SORENSEN, Mr. LALOTA, Ms. ROSS, Ms. VELÁZQUEZ, Ms. SEWELL, Ms. CASTOR of Florida, Mr. BELL, Mr. MOSKOWITZ, Ms. GARCIA of Texas, Ms. WILSON of Florida, Ms. BUDZINSKI, Ms. McDONALD RIVET, Mrs. HAYES, Mr. PANETTA, Ms. DEXTER, Ms. LEGER FERNANDEZ, Mr. CROW, Ms. RANDALL, Ms. GOODLANDER, and Mr. GARCÍA of Illinois) 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
 14 attributable to a trade or business consisting of the per-

1 formance of services by the taxpayer as an employee if
 2 such deductions are for union dues and expenses.”.

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

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

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

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

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

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

21 “(B) APPLICATION OF 2-PERCENT TEST.—

22 In applying subsection (a) for any taxable year
 23 to which this paragraph applies, only the
 24 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, 2024.

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