



Communications Workers of America
Chris Shelton | *President*

Government Affairs Department
Dan Mauer | *Director*

June 13, 2022

Dear Senator/Representative,

On behalf of the officers and members of the Communications Workers of America (CWA), I am writing to express my strong support and request you cosponsor the No Tax Breaks for Union Busting Act. Unlike the overwhelming majority of developed countries, U.S. law allows employers to actively engage in opposing workers' attempts to organize and form unions -- despite the fact that it is the stated purpose of the National Labor Relations Act to "encourag[e] the practice and procedure of collective bargaining."

In recent decades, anti-union activity has exploded in popularity, and employers now routinely resist workers' rights to organize. Companies spend millions of dollars holding mandatory "captive audience" meetings in which employees are pressured to stop unionizing, hiring anti-union consulting firms, developing and distributing materials opposing the union to employees, and preventing union organizers from communicating with workers at their worksites. In fact, the Economic Policy Institute (EPI) recently found that employers spend roughly \$340 million a year on union avoidance consultants whose purpose is to fend off union organizing campaigns. These are millions that could've improved the lives of workers instead of helping to suppress their rights.

In its current state, tax law allows companies to deduct ordinary and necessary business expenses, including money spent on anti-union campaigns. In effect, the tax code rewards companies for opposing workers' labor rights. The No Tax Breaks for Union Busting Act ends the taxpayer subsidization of anti-union activity by classifying business' interference in worker organization campaigns like political speech under the tax code and therefore not tax deductible. The bill also establishes an IRS reporting requirement for employers who intervene in protected labor activities, disallowing deductions for employer expenses used to deter workers from organizing a union.

Unions help combat the skyrocketing economic inequality facing the United States by raising workers' wages, closing pay gaps, reducing economic inequality, promoting safe workplaces, and increasing workers' voice in our democracy. I strongly encourage you to cosponsor the No Tax Breaks for Union Busting Act so that all workers have the opportunity to join a union and negotiate for better wages, benefits and working conditions.

Thank you for your consideration.

Sincerely,

A handwritten signature in cursive script that reads "Daniel J. Mauer".

Dan Mauer
Director of Government Affairs
Communications Workers of America (CWA)