



**Communications Workers of America**  
Claude Cummings | *President*

**Government Affairs Department**  
Dan Mauer | *Director*

June 25, 2024

Dear Representative/Senator,

On behalf of the officers and members of the Communications Workers of America (CWA), I am writing to request that you cosponsor H.R. 5456/S. 737, the No Tax Breaks for Union Busting Act. U.S. law currently allows employers to actively engage in opposing workers' attempts to organize and form unions—despite the stated purpose of the National Labor Relations Act to “encourag[e] the practice and procedure of collective bargaining”—and, even worse, companies receive tax breaks for doing so.

In recent decades, anti-union activity has exploded. Employers routinely resist workers' efforts to organize by holding mandatory “captive audience” meetings, in which employees are required to hear why they should not unionize, 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. 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.

Current tax law allows companies to classify money spent on anti-union campaigns as ordinary and necessary business expenses, thus allowing them to deduct the expenses from their taxes. 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 ending its tax deductibility. The bill also establishes an IRS reporting requirement for employers who intervene in protected labor activities, disallowing deductions for employer expenses related to deterring workers from organizing a union.

Hardworking taxpayers should not be forced to subsidize an employers' anti-union efforts when unions help combat the skyrocketing economic inequality 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)