

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.

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## 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. GALLEGRO, 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



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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