



IBEW Policy Brief

January 2025

Worker Benefits and Taxes

Tax policy directly affects the financial well-being of IBEW members by impacting take-home pay, benefits, and middle-class stability. Changes in the Tax Cuts and Jobs Act of 2017 eliminated key deductions for union dues, work-related expenses, and essential worker benefits, placing a greater financial burden on union households. The Tax Fairness for Union Workers Act seeks to reinstate deductions for union dues and job-related expenses.

Additionally, proposals to eliminate the employer-deduction for workers' health care benefits would increase out-of-pocket costs for IBEW members with negotiated health plans and lead to worse health outcomes for members and their families.

Lastly, there are growing concerns regarding proposals to weaken overtime protections under the Fair Labor Standards Act (FLSA). Bills such as the Overtime Pay Flexibility Act would block increases to the salary threshold for overtime eligibility, significantly reducing wages for workers, especially in sectors like construction and manufacturing. States may also seek waivers from FLSA overtime standards, undermining federal protections that ensure fair compensation for extra hours worked. The IBEW opposes these efforts to eliminate or weaken overtime protections because these safeguards are vital to fair compensation.

PRIORITIES

- **Pass the Tax Fairness for Union Workers Act:** Restore above-the-line deductions for union dues, uniforms, tools, and other job-related expenses to reduce the tax burden on union households.
- **Expand relief for work-related expenses:** Expand tax credits or deductions for safety equipment, uniforms, and other necessary expenses incurred on the job by workers.
- **Protect health benefits from taxation:** Oppose proposals to cap employer deductions for worker benefits or to reinstate the “Cadillac tax,” ensuring union members retain access to affordable, comprehensive health coverage.
- **Oppose efforts to eliminate overtime protections:** Preserve FLSA protections, including overtime pay eligibility, to ensure fair compensation. Oppose bills like the Overtime Pay Flexibility Act and state-level efforts to weaken or waive overtime pay requirements.
- **Ensure fair compensation for all workers:** Enact strong nationwide standards that guarantee overtime protection for all workers, preventing exploitation by employers and ensuring high-quality work is compensated fairly.
- **Oppose restrictions on unemployment insurance (UI):** Protect and strengthen UI benefits to ensure workers, including those on strike, can rely on this crucial safety net during economic hardship.

TALKING POINTS FOR ADVOCACY

“Union members deserve tax relief for their many expenses.”

The Tax Fairness for Union Workers Act reinstates essential deductions for union dues, work-related expenses, uniforms, and tools, helping to alleviate financial strain on working families.

“Protecting employer-sponsored benefits is a top priority for union members. They negotiated those benefits.”

Proposals to tax or cap health insurance and other benefits threaten the financial stability of union families. Reinstating the “Cadillac tax” would penalize workers who secured benefits through collective bargaining by undermining the affordability of essential benefits.

“Fair taxes put the burden where it belongs: on corporations, not working families.”

Shifting tax burdens onto workers while giving breaks to corporations is unacceptable. A just tax system ensures workers can support their families, access vital benefits, and contribute to local economies.

“Overtime protections are essential for fair compensation.”

Efforts to weaken overtime pay protections, like the Overtime Pay Flexibility Act, reduce wages for workers who rely on overtime to support their families. We must protect overtime pay eligibility so workers are fairly compensated for extra hours worked.

“Overtime pay is essential to union families. It deserves to be protected by law.”

Weakening overtime protections leads to lost wages and reduced financial security that disproportionately affects union households. Preserving the Fair Labor Standards Act (FLSA) and pursuing nationwide overtime standards will prevent worker exploitation more broadly.

“Reliable unemployment insurance is essential to a family’s financial security.”

Efforts to restrict unemployment insurance eligibility, reduce benefits, or privatize the system undermine the financial security of workers. Strong unemployment insurance (UI) ensures workers have the support they need during economic hardship.



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OSHA's Role in Protecting Worker Safety and Health

The Occupational Safety and Health Administration (OSHA) is the cornerstone of workplace safety and health. Established in 1970, OSHA sets and enforces standards to ensure safe and healthy working conditions for America's workforce. For IBEW members who often work in high-risk environments in construction, manufacturing, and energy sectors, OSHA's regulations are essential to safeguarding their well-being and ensuring workplace equity.

Recent policy shifts, budgetary changes, and proposals to roll back OSHA standards threaten to weaken these worker protections. Exempting small businesses and first-time violators from fines, reducing penalties for safety violations, and rolling back protections like heat safety and personal protective equipment (PPE) requirements would harm IBEW members in high-hazard industries such as construction and manufacturing, potentially increasing workplace injuries and fatalities.

PRIORITIES

- **Increase OSHA funding and staffing:** Increase federal funding for more inspectors, enhanced training programs, and improved enforcement capabilities. OSHA is dramatically underfunded. Currently, the budget accounts for only \$3.39 for each worker it is required to protect.
- **Strengthen safety standards:** Implement stronger safety regulations, including mandatory heat protection measures, enhanced PPE requirements, and updated fall protection standards tailored to high-risk industries. Counter legislation like the REVERSE OSHA Mandates Act, which aims to repeal OSHA's emergency authority, and the SCRUB Act which prioritizes cost savings over worker safety.
- **Expand worker protections:** Apply OSHA protections to all workers, regardless of employer size or industry, including total coverage for contract and gig workers.
- **Modernize standards and enhance training for emerging industries:** Encourage OSHA to collaborate on standards for new and evolving industries such as renewable energy, broadband installation, and advanced manufacturing. Support initiatives to provide comprehensive safety training for workers in these high-risk industries by focusing on emerging hazards and updating OSHA standards.
- **Promote worker rights and whistleblower protections:** Strengthen protections for workers who report safety violations, and advocate for increased penalties for employers who retaliate against whistleblowers.

TALKING POINTS FOR ADVOCACY

“OSHA is vital because safe jobs are productive jobs.”

Emphasize the economic benefits of strong OSHA standards, including fewer workplace injuries and fatalities, lower healthcare costs, and increased productivity.

“When it comes to high-risk sectors, investing in safety saves lives.”

Funding OSHA is critical to ensuring adequate inspections and enforcement, particularly in construction and manufacturing. Advocate for increased funding so OSHA can strictly enforce its high standards.

“Every worker in every industry deserves the same high-road protections.”

Universal safety standards that include all industries and workers, including gig and contract workers, ensure no worker is left in dangerous conditions.

“Workers must be able to report safety violations without fearing retaliation.”

Whistleblowers play a critical role in safe workplaces. They must be empowered to speak up without the fear of employer reprisal.

“The stronger the safeguards, the safer the workplace.”

An empowered OSHA can protect workers with mandatory heat protections, updated fall protections, and enhanced PPE requirements. Efforts to diminish OSHA authority, such as the REVERSE OSHA Mandates Act and SCRUB Act, will only increase accidents and embolden violators.

“Adapting to the future of work requires modernizing OSHA standards.”

Updating OSHA standards will address the new and evolving risks in renewable energy, broadband, and advanced manufacturing.



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Emerging Energy Technologies and Workforce Excellence

The United States stands at the crossroads of an energy revolution. Emerging technologies such as carbon capture, utilization, and storage (CCUS), advanced nuclear power, and modernized transmission systems are essential for energy reliability, economic prosperity, and the nation's climate goals. These three innovative technologies are not only critical for addressing the challenges of renewable energy integration but also for ensuring the longevity of key industries that provide high-quality jobs.

CCUS technology captures carbon emissions from power plants and industrial facilities, safely storing them underground or repurposing them for commercial use. This allows traditional energy sources like coal and natural gas to remain part of the energy mix while significantly reducing emissions. For communities that rely on fossil fuel-based industries, CCUS is a lifeline that preserves jobs and stabilizes local economies.

Advanced nuclear technology is also key, providing reliable, zero-carbon power around the clock. This provides a critical baseload energy unlike sources like wind and solar that are intermittent. In this way, nuclear energy ensures grid stability, supports American manufacturing, and strengthens energy security. By extending the lifespan of existing nuclear reactors and investing in next-generation designs, the United States can continue to lead in energy innovation while creating thousands of well-paying, unionized jobs.

Modernizing transmission infrastructure is another element at the core of a responsible energy transition. A powerful and efficient grid is essential for integrating renewable energy sources, ensuring reliability, and meeting growing electricity demands. Building new transmission lines not only facilitates the expansion of energy sources but also creates opportunities for skilled workers to contribute to critical infrastructure projects, driving local economic growth.

Labor standards, such as Davis–Bacon prevailing wage laws, apprenticeship utilization, and OSHA-certified safety training, are central to ensuring all these projects are completed safely, quickly, and with a commitment to pro-worker protections. Through its apprenticeship programs and safety initiatives, the IBEW equips workers with the skills to meet the demands of these transformative projects, providing employers with a reliable and highly capable workforce.

PRIORITIES

- **Enforce Davis–Bacon prevailing wage standards:** Prevailing wage laws ensure fair compensation, promote ethical competition, and create a level playing field where contractors prioritize quality, safety, and expertise.
- **Expand apprenticeship utilization requirements:** Requiring registered apprenticeships fosters workforce development, ensuring a pipeline of skilled workers who can execute complex energy projects with precision and efficiency.
- **Mandate OSHA-certified safety training:** Comprehensive safety training reduces accidents, improves morale, and increases productivity while minimizing the costs and delays associated with workplace injuries.

- **Leverage Right-of-First-Refusal (ROFR) policies:** ROFR policies offer incumbent utilities the opportunity to build transmission projects first. These policies prioritize unionized utilities for critical projects, safeguarding labor standards and ensuring reliable, efficient energy infrastructure development.
- **Tie incentives to labor-standards compliance:** Tying labor standards to federal funding maximizes the economic benefit of energy projects by promoting fair competition, skilled labor, safe worksites, and community investment.

TALKING POINTS FOR ADVOCACY

“A modern grid is essential for the energy demands of the future.”

Upgrading transmission infrastructure is urgent for energy integration and meeting growing electricity demands.

“Nuclear’s round-the-clock availability not only stabilizes the grid and other renewables like wind and solar—it also supports good union jobs.”

Investing in nuclear’s uniquely zero-carbon capacity is how the United States remains at the forefront of this critical industry.

“We do not have to choose between reducing emissions and preserving good jobs.”

Investing in carbon capture allows fossil fuel plants to contribute to an all-of-the-above energy solution while preserving much-needed long-term jobs.

“Fair wages support fair competition, especially in new industries.”

Davis–Bacon prevailing wage laws ensure workers are fairly compensated while enabling contractors to compete based on skill and efficiency. This is key to the longevity of these newer sectors.

“Strong safety standards are the cornerstone of smart business.”

Mandating OSHA training, especially in rapidly innovating sectors, is critical to protecting workers, reducing liability, and increasing productivity.

“Current energy challenges can only be met with what unions provide: experience, efficiency, and excellence.”

Through its gold standard apprenticeship program, the IBEW provides employers with a steady supply of reliable, highly skilled workers prepared for the energy transition.