



January
2026

IBEW POLICY BRIEF

Worker Benefits and Taxes

Tax policy directly affects the financial well-being of IBEW members in terms of take-home pay, benefits, and overall stability. Changes in the Tax Cuts and Jobs Act of 2017 negatively impacted IBEW members by eliminating key deductions for union dues, work-related expenses, and essential worker benefits, placing a significant burden on union households. Those negative provisions were set to expire, but the 2025 One Big Beautiful Bill Act extended them. The Tax Fairness for Workers Act would reinstate the deductions for union dues and job-related expenses and provide much-deserved tax relief to union families.

Equally detrimental to IBEW members are proposals to eliminate the employer deduction for workers' health care benefits. This would increase out-of-pocket costs for IBEW members with negotiated health plans and ultimately lead to worse health outcomes for them 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, substantially 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 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.
- **Protect health benefits from taxation:** Oppose proposals to cap employer deductions for worker benefits or to reinstate the so-called “Cadillac Tax” so 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.
- **Demand fair compensation for all workers:** Strong nationwide standards that guarantee overtime protection for all workers will prevent exploitation by employers and ensure 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

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

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

“Protecting employer-sponsored benefits is a top priority for union members because they are hard-won, negotiated benefits.”

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

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

Shifting tax burdens onto workers while giving tax 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 that disproportionately affect union households. Preserving and strengthening the Fair Labor Standards Act (FLSA) will prevent this kind of worker exploitation.

“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 deserve in hard times.



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OSHA's Role in Protecting Worker Safety and Health

The Occupational Safety and Health Administration (OSHA) is a cornerstone of the American workplace. 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 protecting workplace equity.

Recent policy shifts, budgetary changes, and proposals to roll back OSHA standards threaten to weaken these vital worker protections. Efforts to reduce penalties for small businesses and first-time violators, along with attempts to dilute longstanding safety standards such as the Construction Illumination Standard and General Duty Clause, endanger IBEW members in high-hazard industries and risk increasing workplace injuries and fatalities.

PRIORITIES

- **Increase OSHA funding and staffing:** OSHA is dramatically underfunded. Currently, the budget only allots \$3.39 for each worker it is required to protect. More federal funding would allow for more inspectors, enhanced training programs, and improved enforcement.
- **Strengthen safety standards:** An estimated 135,000 U.S. workers die from occupational disease every year, many from chemical exposure. Efforts to weaken the Toxic Substances Control Act and pass legislation like the NOSHA Act, which would abolish OSHA, disregard the real dangers workers face. Implement stronger safety regulations, including mandatory heat protection measures, enhanced PPE requirements, and updated protection standards tailored to high-risk industries.
- **Expand worker protections:** Apply OSHA protections to all workers, including total coverage for independent contractors such as gig workers.
- **Modernize standards and improve training for emerging industries:** Encourage OSHA to collaborate on standards for emerging industries such as renewable energy, broadband installation, and advanced manufacturing. Support initiatives to provide comprehensive safety training for workers in these newer industries by updating OSHA standards for evolving hazards.
- **Strengthen whistleblower protections:** Increase protections for workers who report safety violations as well as penalties for employers who retaliate against whistleblowers.

TALKING POINTS

"OSHA is vital because safe jobs are productive jobs."

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

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

Funding OSHA is critical to ensuring necessary inspections and enforcement, particularly in construction and manufacturing. More funding would allow OSHA to strictly enforce its high standards.

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

Universal safety standards that apply to gig and contract workers are the only way to ensure that all workers are protected from dangerous working conditions.

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

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

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

An empowered OSHA can protect workers with new and improved safety standards, including a national heat standard, updated fall protections, and enhanced PPE requirements. Efforts to diminish OSHA’s authority, such as the REVERSE OSHA Mandates Act and the SCRUB Act, will only increase violations and accidents.

“Adapting to the future of work requires up-to-date OSHA standards.”

Modernizing 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 grid-enhancing technologies (GETs) 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 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 helps preserve jobs and stabilize local economies.

Advanced nuclear technology is also key to the energy revolution, providing reliable, zero-carbon power around the clock. Unlike intermittent sources like wind and solar, this provides a critical baseload energy. 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.

Grid-enhancing technology 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 demands for electricity. In addition to the necessary work of building out new transmission lines, upgrading existing lines and improving their efficiency will also facilitate the expansion of energy generation and create more opportunities for skilled electrical workers.

Labor standards, such as prevailing wage and apprenticeship utilization requirements, as well as OSHA safety training requirements, are central to ensuring all these projects are completed safely, efficiently, and with a commitment to worker protections. Through its apprenticeship programs and safety initiatives, the IBEW meets these goals, providing employers with a reliable and highly capable workforce equipped with the skills necessary for these transformative technologies.

PRIORITIES

- **Enforce Davis–Bacon prevailing wage standards:** Prevailing wage laws ensure fair compensation, promote ethical competition, and create a level playing field for contractors who prioritize quality, safety, and expertise.
- **Expand apprenticeship utilization requirements on CCUS, advanced nuclear, and GETs:** Requiring registered apprenticeships promotes workforce development, ensuring a pipeline of skilled workers able to 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 safe and 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

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

Upgrading transmission infrastructure is urgent for energy integration, energy independence, and skyrocketing energy demand.

“Nuclear’s round-the-clock availability not only stabilizes the grid and complements 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 high-skill, long-term jobs.

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

Davis–Bacon prevailing wage laws ensure workers are fairly compensated while allowing 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 evolving 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 programs, the IBEW provides employers with a steady supply of reliable, highly skilled workers prepared for the energy transition.