

## S 738

Tax Fairness for Workers Act

**Congress:** 118 (2023–2025, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Mar 9, 2023

**Current Status:** Read twice and referred to the Committee on Finance.

**Latest Action:** Read twice and referred to the Committee on Finance. (Mar 9, 2023)

**Official Text:** <https://www.congress.gov/bill/118th-congress/senate-bill/738>

### Sponsor

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**Name:** Sen. Casey, Robert P., Jr. [D-PA]

**Party:** Democratic • **State:** PA • **Chamber:** Senate

**Cosponsors** (40 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Baldwin, Tammy [D-WI]	D · WI		Mar 9, 2023
Sen. Bennet, Michael F. [D-CO]	D · CO		Mar 9, 2023
Sen. Blumenthal, Richard [D-CT]	D · CT		Mar 9, 2023
Sen. Brown, Sherrod [D-OH]	D · OH		Mar 9, 2023
Sen. Cantwell, Maria [D-WA]	D · WA		Mar 9, 2023
Sen. Cardin, Benjamin L. [D-MD]	D · MD		Mar 9, 2023
Sen. Cortez Masto, Catherine [D-NV]	D · NV		Mar 9, 2023
Sen. Duckworth, Tammy [D-IL]	D · IL		Mar 9, 2023
Sen. Durbin, Richard J. [D-IL]	D · IL		Mar 9, 2023
Sen. Feinstein, Dianne [D-CA]	D · CA		Mar 9, 2023
Sen. Fetterman, John [D-PA]	D · PA		Mar 9, 2023
Sen. Gillibrand, Kirsten E. [D-NY]	D · NY		Mar 9, 2023
Sen. Hassan, Margaret Wood [D-NH]	D · NH		Mar 9, 2023
Sen. Heinrich, Martin [D-NM]	D · NM		Mar 9, 2023
Sen. Hirono, Mazie K. [D-HI]	D · HI		Mar 9, 2023
Sen. Kelly, Mark [D-AZ]	D · AZ		Mar 9, 2023
Sen. King, Angus S., Jr. [I-ME]	I · ME		Mar 9, 2023
Sen. Klobuchar, Amy [D-MN]	D · MN		Mar 9, 2023
Sen. Lujan, Ben Ray [D-NM]	D · NM		Mar 9, 2023
Sen. Markey, Edward J. [D-MA]	D · MA		Mar 9, 2023
Sen. Menendez, Robert [D-NJ]	D · NJ		Mar 9, 2023
Sen. Merkley, Jeff [D-OR]	D · OR		Mar 9, 2023
Sen. Murphy, Christopher [D-CT]	D · CT		Mar 9, 2023
Sen. Murray, Patty [D-WA]	D · WA		Mar 9, 2023
Sen. Padilla, Alex [D-CA]	D · CA		Mar 9, 2023
Sen. Reed, Jack [D-RI]	D · RI		Mar 9, 2023
Sen. Rosen, Jacky [D-NV]	D · NV		Mar 9, 2023
Sen. Sanders, Bernard [I-VT]	I · VT		Mar 9, 2023
Sen. Schatz, Brian [D-HI]	D · HI		Mar 9, 2023
Sen. Schumer, Charles E. [D-NY]	D · NY		Mar 9, 2023
Sen. Shaheen, Jeanne [D-NH]	D · NH		Mar 9, 2023
Sen. Smith, Tina [D-MN]	D · MN		Mar 9, 2023
Sen. Stabenow, Debbie [D-MI]	D · MI		Mar 9, 2023
Sen. Van Hollen, Chris [D-MD]	D · MD		Mar 9, 2023
Sen. Warnock, Raphael G. [D-GA]	D · GA		Mar 9, 2023
Sen. Warren, Elizabeth [D-MA]	D · MA		Mar 9, 2023
Sen. Welch, Peter [D-VT]	D · VT		Mar 9, 2023
Sen. Whitehouse, Sheldon [D-RI]	D · RI		Mar 9, 2023
Sen. Wyden, Ron [D-OR]	D · OR		Mar 9, 2023
Sen. Peters, Gary C. [D-MI]	D · MI		Apr 11, 2024

## Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Mar 9, 2023

## Subjects & Policy Tags

### Policy Area:

Taxation

## Related Bills

Bill	Relationship	Last Action
118 HR 4963	Identical bill	Jul 27, 2023: Referred to the House Committee on Ways and Means.
118 HR 4967	Related bill	Jul 27, 2023: Referred to the House Committee on Ways and Means.

## Summary (as of Mar 9, 2023)

### Tax Fairness for Workers Act

This bill allows an above-the-line tax deduction for union dues and expenses. (An above-the-line deduction is subtracted from gross income and is available whether or not a taxpayer itemizes other deductions.)

The bill also reinstates the miscellaneous itemized tax deduction for unreimbursed expenses attributable to the performance of services as an employee (Under current law, all miscellaneous itemized deductions are suspended through 2025).

## Actions Timeline

- **Mar 9, 2023:** Introduced in Senate
- **Mar 9, 2023:** Read twice and referred to the Committee on Finance.