

2018 DEDUCTIBLE DUES STATEMENT

The Tax Cuts and Job Act effective tax year 2018 suspended the previous deduction for job-related expenses or other miscellaneous itemized deductions that exceeded 2 percent of adjusted gross income.

This suspension includes unreimbursed employee expenses such as union dues. These expenses are no longer deductible. Therefore, the annual "Deductible/Non-Deductible portion of dues" publication will not be produced. For further information please see your tax preparer or IRS publication 5307.