



STEAMFITTERS LOCAL UNION 420

JAMES SNELL
Business Manager

THOMAS REDDEN III
Financial Secretary-Treasurer

January 2026

Dear Member:

As we previously advised you, employees can no longer deduct union dues from their federal taxes in tax years 2019 through 2025 as a result of the Tax Cuts and Jobs Act (TCJA) that Congress signed into law on December 22, 2017.

While union dues for employees can no longer be deducted from your federal taxes, you may, depending on your own circumstances, still be able to deduct the dues and working assessments on your Pennsylvania tax returns on Schedule UE, Unreimbursed Business Expenses. Unreimbursed business expenses, such as union dues and working assessments are not deductible in New Jersey.

Because each member's situation may be different, *you must consult with your Tax Adviser if you have any questions about the deductibility of your union dues or working assessments.*

Working Assessments for Building Trades Journeymen, Mechanical Equipment Service (MESS and MESJ), Gas Distribution Journeymen and Gas Distribution Helpers are as follows:

(Hourly wage + Health & Welfare + Pension + SRP + Apprentice Training Fund) x .015% = Rate per hour

CLASSIFICATION	1/1/2025 TO 4/30/2025	5/1/2025 TO 12/31/2025
Building Trade Journeyman		
Philadelphia Area	\$1.66 / hour	\$1.71 / hour
Reading / Lehigh Valley	\$1.50 / hour	\$1.55 / hour
MES Journeyman		
Philadelphia Area	\$1.66 / hour	\$1.71 / hour
Reading / Lehigh Valley	\$1.50 / hour	\$1.55 / hour
MES Serviceman		
Philadelphia Area	\$1.34 / hour	\$1.38 / hour
Reading / Lehigh Valley	\$1.26 / hour	\$1.31 / hour
Gas Distribution Journeyman		
Philadelphia Area	\$1.66 / hour	\$1.71 / hour
Bucks, Chester, Delaware, Montgomery Counties	\$1.61 / hour	\$1.66 / hour
All other Counties	\$1.40 / hour	\$1.45 / hour
Gas Distribution Helpers		
Philadelphia Area	\$1.35 / hour	\$1.40 / hour
Bucks, Chester, Delaware, Montgomery Counties	\$1.32 / hour	\$1.37 / hour
All other Counties	\$1.18 / hour	\$1.23 / hour
Plastic Pipe - URD	\$0.84 / hour	\$0.89 / hour



Working Assessments for Residential HVAC Service are as follows:

Residential HVAC Service	1/1/2025 TO 4/30/2025	5/1/2025 TO 12/31/2025
Philadelphia Area	1% of gross pay	1% of gross pay
Reading / Lehigh Valley	1% of gross pay	1% of gross pay

Please note that the working assessment for Metal Trades Production Workers is calculated based on 1% of weekly gross income.

ANNUAL UNION DUES

Building Trades, MESJ, MESS Members	\$420 / year
Metal Trades / Shops	\$420 / year
Instrument Technicians	\$420 / year

ADDITIONAL PAYROLL DEDUCTIONS (IF APPLICABLE)

	1/1/2025 TO 4/30/2025	5/1/2025 TO 12/31/2025
Scholarship Fund	\$.05 / hour	\$.05 / hour
Organization and Market Recovery Fund (OMR)	\$1.30 / hour	\$1.30 / hour

These are the gross amounts that may be useful in calculating your income tax deductions. Please note that contributions to the PIPE, COPE and Scholarship Funds are NOT tax deductible for Federal Income tax purposes. Again, we recommend that you consult your tax advisor regarding your individual tax issues.

Fraternally yours,



Tom Redden
Financial Secretary - Treasurer