

**INTERNATIONAL
ASSOCIATION OF
FIRE FIGHTERS**



**NATIONAL
FRATERNAL ORDER
OF POLICE**

May 8, 2025

The Honorable Jason T. Smith
Chairman
Committee on Ways and Means
1102 Longworth House Office Building
Washington, DC 20515

The Honorable Richard E. Neal
Ranking Member
Committee on Ways and Means
1129 Longworth House Office Building
Washington, DC 20515

Dear Chairman Smith and Ranking Member Neal,

On behalf of the members of the Fraternal Order of Police and the International Association of Fire Fighters, we thank you for considering policies to ease the tax burdens placed on fire fighters, law enforcement officers, and other hard-working Americans. Our organizations applaud President Trump for advancing several tax proposals to help ensure our nation's dedicated public safety officers enjoy a stronger and more secure standard of living. As you develop the tax title of the FY 2025 reconciliation bill, please include the following policy proposals:

- 1) Reducing Taxation on Overtime Income: Due to ongoing recruitment and retention challenges for public safety agencies, fire fighters and law enforcement officers nationwide are routinely forced to work grueling amounts of overtime. Fire fighters can often expect to work 24-48 hours of overtime each month and law enforcement officers are routinely expected to work overtime. As you know, these first responders are often denied full overtime wages for their hours due to the mandates of Section 7(k) of the Fair Labor Standards Act (FLSA), which require fire fighters to work 54 hours per week and law enforcement officers to work 43 hours per week before being eligible for overtime wages. Our members sincerely appreciate President Trump's recognition of their arduous work schedules when he proposed waiving income taxes on overtime earnings. The IAFF and FOP strongly support President Trump's proposal and urge the Committee to include the President's proposal in the upcoming reconciliation bill.

We are concerned, however, with some proposals that would limit this tax exclusion for those earning less than \$100,000 in gross annual income. There is no logical reasoning in support of these proposals. In many jurisdictions, fire fighters and law enforcement officers with tenure and/or specialized skills and certifications can

earn more than \$100,000 annually. These men and women should not be excluded from the President's proposed tax relief, especially when they cannot even earn overtime income until working significantly more hours per week than their civilian counterparts. Given this artificial cap on their overtime earnings, they should not be forced to accept a secondary cap on their eligibility for tax relief. As you consider how to best implement the President's proposal, we urge you to ensure all public safety officers receive some tax relief. We recommend you allow public safety officers subject to Section 7(k) of the FLSA to exclude overtime earnings equal to no less than 20% of their gross income from tax liabilities.

- 2) Repealing the SALT Cap: In many jurisdictions, fire fighters and law enforcement officers are required to live within the jurisdiction they serve or a neighboring jurisdiction. When Congress limited deductions on state and local taxes (SALT), it placed a uniquely harsh and unjustified burden on fire fighters and law enforcement officers serving in higher tax jurisdictions, as they are precluded from moving to a lower tax jurisdiction. Our organizations applaud President Trump's proposal to eliminate the SALT deduction cap. The SALT deduction has also historically earned significant congressional support. It is a fair and sound policy. This change would make it significantly easier for public safety officers to own a home in whatever jurisdiction they serve and provide their families with a more secure standard of living and a better quality of life. Additionally, eliminating or significantly increasing the cap on SALT deductions would assist local governments in expanding funding for their public safety agencies. The reconciliation bill offers an important opportunity for the Committee to finally address the SALT cap, thereby improving public safety officers' lives and building safer communities across our nation.
- 3) Reducing Taxation on Social Security Earnings: Fire fighters and law enforcement officers spend decades dutifully serving their communities. Whether these public servants pay into Social Security through primary or secondary jobs, many earn the right to receive Social Security benefits in retirement. These benefits are especially important in states that do not provide meaningful pensions or retirement benefits to public safety retirees. We sincerely appreciate Congress' actions last year to end the long-standing theft of Social Security benefits from hardworking Americans, and we are grateful for the Trump administration's swift enactment of the Social Security Fairness Act. We encourage Congress to concur with the President's proposal to waive income taxes on Social Security earnings. Public safety officers have provided an invaluable service to our nation and made countless sacrifices in doing so. Our nation owes it to retired public servants to ensure they have the secure and dignified retirement they are entitled to. Eliminating or reducing income taxes on Social Security earnings is a meaningful way to give back to our hometown heroes and ensure they retain the retirement they deserve.

We thank you again for your work in developing a reconciliation bill that provides meaningful tax relief to hardworking Americans. Fire fighters and law enforcement officers selflessly serve their communities. The reconciliation bill offers an important opportunity to correct tax policies that unfairly impact public safety officers and reduce their hard-earned wages. On behalf of the more than 377,000 members of the Fraternal Order of Police and the more than 356,000 members of the International Association of Fire Fighters, we urge you to include provisions that support the President's proposals to reduce taxes on overtime and Social Security earnings, as well as lift the cap on SALT deductions.

Sincerely,



Edward A. Kelly
General President
International Association of Fire Fighters



Patrick Yoes
National President
Fraternal Order of Police

CC: The Honorable Brian Fitzpatrick, Chair, Working Families Tax Team
The Honorable Andrew Garbarino, Co-Chair, SALT Caucus
The Honorable Josh Gottheimer, Co-Chair, SALT Caucus
The Honorable Young Kim, Co-Chair, SALT Caucus
The Honorable Tom Suozzi, Co-Chair, SALT Caucus