



NATIONAL FRATERNAL ORDER OF POLICE®

328 MASSACHUSETTS AVE., N.E.
WASHINGTON, DC 20002

PATRICK YOES
NATIONAL PRESIDENT

JIM PASCO
EXECUTIVE DIRECTOR

21 April 2026

The Honorable James C. Justice
United States Senate
Washington, D.C. 20510

Dear Senator Justice,

I am writing on behalf of the members of the Fraternal Order of Police to advise you of our support for S. 4310, the "No Tax on Overtime for All Workers Act."

Due to ongoing recruitment and retention challenges, law enforcement officers nationwide are routinely forced to work grueling amounts of overtime. The "Working Families Tax Cut," passed as part of the One Big Beautiful Bill Act, offers an above-the-line deduction available for tax years 2025-2028 for overtime. As of 2026, officers making under \$150,000 can deduct up to \$12,500 from their overtime if filing as a single filer. While this bill helps to bring some relief to our members, there is still a disparity between workers part of a collective bargaining agreement (CBA) who may be subject to different rules and ineligible for this tax relief.

Your bill would expand this key provision of the "Working Families Tax Cut Act" to allow officers who are part of a CBA to deduct the same amount of overtime from their taxes as officers who are not. Under current law, overtime for law enforcement officers is classified as hours worked beyond 43 hours. This bill would amend the current 43-hour overtime requirement and allow officers with CBAs that define overtime as less than this amount for the purposes of the tax relief provision in the One Big Beautiful Bill Act. This would ensure that all our members can fully benefit from the tax cuts offered in the "Working Families Tax Cut." Overtime is a necessary part of keeping our communities safe, and this bill would allow our members to keep more of their hard-earned money by deducting it from their taxes.

On behalf of the more than 382,000 members of the Fraternal Order of Police, thank you for your leadership on this important issue. If I can provide any additional information about this bill, please do not hesitate to contact me or Executive Director Jim Pasco in our Washington, D.C. office.

Sincerely,

Patrick Yoes
National President

Cc Daren McNeil, President, West Virginia State Lodge
Stephen Walker, National Trustee, West Virginia State Lodge