

FEBRUARY 20, 2014

unity ^{update}

YOUR BI-MONTHLY UNITY SUPPLEMENT

A Message from the 1st Vice President



Todd Gage is an Oakland-based Flight Attendant and the 1st Vice President of TWU Local 556.

I would like to start out by recognizing all of our Members for continuing to endure what has been one of the worst winters for the airline industry. Over 75,000 flights have been canceled so far this year amongst all the airlines and we are only in February! No matter where you are based, at least one segment of your trip in these last two months has probably been affected. Thank you for your professionalism and patience through this debacle. President Audrey Stone mentioned in the last Unity Update that TWU Local 556 was working on a response plan during these extreme irregular operations. Oakland Domicile Executive Board Member (DEBM) Matt Hettich, Recording Secretary Cuyler Thompson and I have been working together on finalizing that plan and will have it ready to go very soon.

Last week, Audrey signed a new Letter of Understanding with Southwest Airlines Management concerning the Flight Attendant Aviation Safety Action Plan (ASAP); it goes into effect on March 1. Under the previous Union leadership, the ASAP language was changed. The change gave Management the ability to investigate and issue discipline if they witnessed an event, regardless of whether the Flight Attendant had filed an ASAP report. The original intent of ASAP was to enable Flight Attendants to recognize and self-disclose situations in order to correct the behavior without the threat of discipline. Thanks to the hard work and diligence of Operational Safety Chair Michael Massoni, ASAP has been restored to its original intent. If you feel you may have violated a F.A.R. or Company safety policy, please fill out an ASAP report immediately. Please contact the Union Office if you have questions.

On February 3, 4, and 5, Audrey and I attended the TWU International Executive Board Meeting. This was our first meeting since being elected to the Board at the TWU Constitutional Convention back in September. We reviewed all of the reports from the various committees and asked many questions on behalf of the Membership of TWU Local 556. I can report that TWU International has been taking action on its promise to cut costs. They have been revamping the Organizing Department while working on their current efforts with the Flight Attendants at both Virgin America and jetBlue Airways. The Committee on Political Education (COPE) gave TWU Local 556 a big shout out for its increase in contributions, as well as its increase in participation at the TWU State Conferences. On that note, I would like to congratulate Orlando based Flight Attendant Anita Vinje for being the latest TWU 556 Member to be elected to a State Conference position. She is now Recording Secretary/Treasurer at the Florida State Conference.

On Valentine's Day, we kicked off TWU Local 555/556 LUV Week to show our continued support for our Brothers and Sisters at Local 555 and

their fight for a fair Contract. We asked you to help with our 5-5-6 "Kiss Campaign" (5 talking points, in 5 minutes, with 6 Hershey's kisses). Thank you to those that helped out with this campaign. Although we may work under different Collective Bargaining Agreements, let us never forget that together, we ARE part of the culture here at Southwest Airlines. Their fight is our fight.

Open enrollment for supplemental insurance is just around the corner for Members of TWU Local 556. Your Executive Board interviewed a new potential insurance vendor this past week during our Board Meeting. We will also be interviewing additional companies in March. Although we currently have a good product, we want to make sure that we do our due diligence to get the most for our Membership at a fair price.

The past few weeks have been full of announcements from Southwest Airlines. Not only did Southwest announce our first near-international destinations, scheduled to begin in July, we announced the initial destinations that will be served from Dallas Love Field once the Wright Amendment ends in October. When the Executive Board met with Management during our February Board Meeting, many questions were asked regarding these two monumental changes. It is still unknown what changes the Dallas Base will see regarding its pairings and how much base growth will be seen once the Wright Amendment expires. We did receive confirmation that our Members will have international overnights once the international flying commences. Please stay tuned to future Union publications for some great tips and suggestions for Flight Attendants when flying abroad.

It is my sincere honor and pleasure to serve as your 1st Vice President. When you see me out on line, please don't hesitate to stop and say hello. I am always happy to talk to Members of TWU Local 556, the BEST Flight Attendants, working under the BEST Contract in the industry!

A handwritten signature in black ink that reads "Todd D. Gage".

Contract Quickie!

- Your Duty Period ends at “block” on an Overnight. Your Duty Period ends at debrief when coming into Domicile.
- If you encounter a contractual illegality that entitles you to double the time off spent on duty as outlined in Article 8.2.C.2, and have Recurrent Training (RT) during that time off, you have the option to attend RT for time and one-half (1.5) or be pulled for the time off and reschedule your training to another day.
- If you are required by Inflight Scheduling to remain with an aircraft and/or at the airport for any reason, your Duty Period will continue until Scheduling releases you as outlined in Article 8.1.F. This request can only be made by Scheduling; however, you may receive a message to contact Scheduling via the Ops Agent or the Pilots.
- If your first flight(s) of your pairing cancel prior to check-in, you are still required to check-in at your originally scheduled time otherwise you will receive a No Show (NS). You have the option to contact Scheduling to determine if you can remain at home, your hotel or proceed to the airport as originally scheduled. If Scheduling allows you to remain at home or your hotel, your duty day will not begin until you actually report to the airport as directed by Scheduling.
- Currently, if you Self-Notify a change to your trip in Crew Web Access (CWA) prior to check-in, the computer system will not automatically adjust your report time. You must call Scheduling to request a later report time, otherwise you will receive a Failure To Report (FTR). Remember, Self-Notify is an option and not a requirement.



Brandon Hillhouse is a Dallas-based Flight Attendant, Shop Steward and Member of the Local 556 Negotiating Team and Grievance Team.

Proactive Voluntary Junior Available

As reported in the February 5 issue of Unity Update, when March Open Time is released tonight, some pairings will be available throughout the month for VJA if picked up from Open Time using the “VJA Button.” Click here to read the article. The pairings available will be designated with a “V”. Claire Taitte, Director of Crew Operations, has recently published an RBF with the dates that VJA will be available in March.

Did you know that the TWU Local 556 Scheduling Committee publishes the number of trips that will appear in Open Time when it is first released each month? Visit the Scheduling Committee page to see how many trips will be in Open Time, and what days will have VJA, when Open Time it is released tonight at 2200 in your base.

Dear “A” Flight Attendant

You’re innately pretty and impeccably dressed. You’re witty and smart. You’re kind to everyone, most especially your Crew. You have a silly, self-deprecating sense of humor that keeps me (and our Passengers) giggling all day. Your smile and positive outlook is infectious and everyone misses you seconds after you walk away from them. I just LUV you!!

However, partially because of you, I just got in trouble for not being in my boarding position. Why don’t you ever make the announcement letting your “B” and “C” know that boarding is about to begin? It’s in your Flight Attendant Manual after all. If you would have made that P.A., I could have then been standing at the OWWE when the Inflight Supervisor pre-boarded the aircraft. We would have then not violated an F.A.R. and I would have then not gotten in trouble.

You know I LUV you, but at the moment I am feeling a little let down by you. Please, just give me a heads up as to when boarding is about to begin. I would appreciate that very much.

LUV,

Your “C” Flight Attendant



TWU Local 556 Celebrates Black History Month

Corliss King is a Chicago-based Flight Attendant and a Local 556 Shop Steward.

In observance of Black History Month, we want to spotlight the long running history between the civil rights movement and Transport Workers Union. Many would believe the fight for equal pay and equal rights began with the historic partnership with Dr. Martin Luther King. However, the TWU fight for minority rights began during our Union's infancy in 1937. Our founder, Michael J. Quill, worked with TWU Local 100 to negotiate a Contract with the New York Interborough Rapid Transit (IRT) to not only raise the minimum weekly wage, but he won significant pay increases for minority workers who were held to the lowest positions by not only discrimination in hiring, but by significant push back from fellow workers. The following year, TWU continued the march toward equality in labor by working with the



NAACP and the Urban League to get six black porters at the IRT promoted to higher paying station agent and platform men job titles, which was an unprecedented accomplishment at the time.

What followed were over three decades of strides made by our Union to provide minority workers fair and equitable wages and working conditions for the same jobs as their white counterparts. While the civil rights movement had become much more mainstream than in 1937 when TWU began their fight, there was still much more work to be done. TWU remained front and center through our history's most pivotal and challenging times in race relations, developing partnerships with organizations like the National Association for the Advancement of Colored People (NAACP), the Urban League and the Southern Christian Leadership Conference, of which Dr. King was President. One of the most notable moments of this time was the keynote speech by Dr.

King in 1961 at the 11th annual TWU International Constitutional Convention, where he lauded TWU for their tireless efforts made in stopping racial inequality in organized labor. When searching through photographs that chronicle the times, whether the historic march on Washington, the Selma bus boycotts or the non-violent Freedom Rides, TWU was there side by side with Dr. King and the thousands of activists who were undeterred by public pressure or personal danger in the cause of racial equality. TWU truly understood that civil rights were human rights and until there was equality in all aspects of society for black people we would all suffer. TWU was not only present in the fight to integrate buses and transportation but also to integrate lunch counters and insure voter's rights. Our union's commitment to insuring those rights was pivotal in the success and advances of the civil rights movement.

Upon his death in 1966, Dr. King remembered Michael J. Quill when he praised him as a "fighter for decent things all his life—Irish independence, labor organization and racial equality." That foundation carries forward in our missions, actions and deeds as labor activists today. As we celebrate Black History Month let us not forget the pivotal role our Union's history played in shaping the past and anchoring the future to insure the fight for equal rights remains the cornerstone of our mission as humanitarians and activists. As a black woman who has benefitted from the work done by these great leaders, I could not be more proud to call TWU MY Union.





Irregularity Reports (I.R.s)

Cuyler Thompson is an Oakland-based Flight Attendant and the Recording Secretary to the TWU Local 556 Executive Board

You accidentally spilled tomato juice on a Passenger when you tripped over her poodle (which was in the aisle). She said she would “sue your boots off,” for wounding her baby, so you wrote an I.R. You refused to serve “Dirty Darryl” another beer after he was kind enough to brush imaginary dust off your backside (for the third time). He said his third ex-wife’s brother is a judge and he would be pressing charges. You wrote an I.R.

Have you ever wondered the outcome of an incident after submitting an I.R.? How did Southwest Airlines respond to the incident? I have confirmed with Inflight Management that if a Flight Attendant would like a response to an I.R. from Management, they will get one.

To receive a response to your I.R. from Management, write “Response Requested” in the Narrative portion of your I.R. Depending on the nature of the incident, some responses may take longer, but I have been assured that Flight Attendants will receive a response to Irregularity Reports when requested.

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launch irregularity reporting | help | faq | contact us

Report ID | Flight Info | Event & Equip | **Narrative** | Other Parties

IR # Unsubmitted

Narrative:

*Narrative:

During service, I tripped over a poodle (which was out of its carrier and in the center aisle) and spilled tomato juice on a PAX and her computer. I had asked the PAX several times to return the poodle to the carrier, but she had refused to comply.

Witness:

Jenny 867-5309

RESPONSE REQUESTED

TWU Local 555/556 LUV Week

To show our LUV and SUPPORT for our Brothers and Sisters at TWU Local 555, representing the hardworking Ramp, Operations, Provisioning, and Freight Agents at Southwest Airlines, our Flight Attendants participated in yet another 5-5-6 Kiss Campaign last week. On the aircraft, in the airports, in the break rooms and lounges we encouraged Local 555 Members to stand strong as their Negotiating Team meets again with Southwest Airlines Management and a Federal Mediator in Atlanta on February 19 & 20, 2014, hoping to reach a tentative agreement on their Contract. We let our Brothers and Sisters at Local 555 know that their fight is our fight and that we’ve got their backs!



TAX TALK

Flight Attendant Denied Business Expenses Tax Court bases decision on numerous factors

By Kevin Brown, EA

Mary Scott was a flight attendant for Continental Airlines in 2005. Her working flights originated in Newark, NJ, but she chose to live in Tampa, FL, for personal reasons. She would take flights from Tampa to Newark as a passenger and then perform her duties as a flight attendant from the Newark airport. Mary parked her vehicle in a fee lot at the Tampa terminal.

When Mary worked on international flights, Continental provided transportation from the airport to the hotel and covered the cost of the hotel room. Mary was required to provide for her own meals and incidental expenses, including tips for the shuttle drivers. Continental did provide a per diem allowance through her paycheck. For the 2005 tax year, the per diem totaled \$6,206.

The Continental policy manual requires flight attendants to carry a flashlight, alarm clock, wristwatch and pen. Uniforms are provided and are to be kept clean and in good repair. Female flight attendants are to wear plain black shoes and pantyhose. Luggage must be company approved and solid black in color. Hair and nails must be clean and well maintained. Crew scheduling and company services are available via telephone and through the Internet from both base and home computers.

Mary filed her 2005 income tax return in a timely manner. On the return, she claimed unreimbursed employee business expenses in the amount of \$20,813. The IRS denied her expenses and issued a notice of deficiency for the amount of \$2,883.

Mary also claimed several different expenses on Schedule A, including union dues of \$510 and \$1,929 for uniforms and protective clothing. The uniforms and protective clothing included the following items: \$490 for uniforms (shoes and luggage), \$399 for dry cleaning and uniform maintenance, \$520 for hair and nail maintenance and \$520 for pantyhose.

The taxpayer's Form 2106 showed expenses for parking and tolls of \$1,111, travel expenses while away from home of \$4,001, other business expenses of \$275 and meals and entertainment expenses of \$24,760. The meals were subject to the 70 percent limitation, as flight crews are subject to the DOT hours of service limitation.

The parking cost was paid to keep Mary's vehicle at the Tampa terminal. The \$4,001 of travel expenses consisted of the following: \$640 for tips to van drivers, \$1,580 for telephone and cell phone, \$555 for hotels, \$1,275 for transportation on layovers to go to restaurants and shops, \$170 for "trip pass" fees, \$253 for car rental and \$1,588 for Internet service. The other expense category consisted of expenses for a flashlight, pens, batteries and other required travel items.

The Tax Court looked to §§162 and 274 to determine whether the taxpayer is eligible to deduct the expenses claimed for 2005. The union dues were listed directly on Mary's year-end check stub, as was the per diem paid to her for the year. The Court agreed with these amounts because they were substantiated.

However, the uniform and clothing expenses were almost completely denied. Of the \$490 shoe and luggage expense, the Court allowed \$63 for Mary's luggage. This was substantiated through a receipt and, based on the employer requirements and amount of travel, the Court deemed it to be a reasonable business expense. The remainder was for shoes, and despite Mary's testimony that she would never wear them outside of work, the Court denied the expense because the shoes could be adapted to general use. The \$520 amount for pantyhose was denied under this same rule. The full \$520 for hair and nail maintenance was also denied due to the inherently personal nature of these items.

Dry cleaning costs paid to maintain a uniform are deductible. However, the taxpayer produced four receipts, two of which were for non-work clothing items. The Court, in its discretion, allowed \$200 of the \$399 originally claimed on the return.

The \$1,111 parking expense was disallowed because the taxpayer incurred this expense as a result of her commute to Newark. Continental considered Newark as her home base, and her choice to live in Tampa was personal.

The \$1,580 of expenses for telephone and cell phone use, as well as the \$1,588 cost of Internet service, were denied in full. Mary was unable to produce any credible evidence that she used these services for business. Cell phones are listed property and must meet the strict substantiation rules of §274(d). Internet

service, a utility expense, could have been estimated by the Court if Mary had produced some evidence.

The \$555 hotel expense, the \$170 trip pass fees and \$253 car rental expense were all incurred as part of the commute between Tampa and Newark. Like the parking fees, these were denied.

The Court also denied the \$1,275 of expenses incurred for taxi cabs and transportation on layovers, as well as the \$640 for tips to drivers. The taxpayer used the per diem method for meals and entertainment, which includes an amount for these items. Taxpayers cannot use both the actual and per diem method for the same expense on the tax return.

Finally, the Court determined the proper meal and entertainment expense. The taxpayer claimed \$24,760 on the original return, but in Court presented documents prepared by her tax preparer that

indicated the amount should have been \$18,587. Based on the Court's calculation and the trip log presented by Mary, this amount was incorrect as well. The calculations made by the preparer did not take into account the full and partial days away from home. Based on the Court's calculations, they allowed the taxpayer \$13,199 as meal and entertainment expense. After reducing this expense by the per diem paid by Continental, then multiplying the difference by 70 percent, the allowable deduction was \$4,894.

So, out of a total of \$20,813 claimed on the 2005 tax return, Mary was allowed a deduction for \$5,667.

Preparers know that the fact a taxpayer works away from their residence does not necessarily result in a deduction on the tax return. Taxpayers should be reminded that if they do incur valid unreimbursed business expenses, they need to



keep receipts and documentation to substantiate them. ▸

*Mary A. Scott v. Commissioner
TC Summary Opinion 2010-47*

Editor's Note: This article was written by Kevin Brown and originally appeared in the June 2011 issue of *TAXPRO* monthly magazine, published by the National Association of Tax Professionals. We thought the article might be helpful to our Members this tax season. Any opinions and/or advice expressed in this article are those of the author and not those of TWU Local 556.

unity
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