

SEAFARERS LOG

OFFICIAL PUBLICATION OF THE SEAFARERS INTERNATIONAL UNION • ATLANTIC, GULF, LAKES AND INLAND WATERS, AFL-CIO

Seafarers Step Up During Emergency



Five SIU members employed by NY Waterway played vital roles in safely evacuating hundreds of passengers from a Staten Island Ferry that caught fire in late December. In background photo, passengers board the NY Waterway ferry *Franklin Delano Roosevelt*. Page 2. (Photo courtesy Baris Barlas, Big City Tourism)



Members Applaud Updated Contract at G&H Towing

The SIU recently finalized a contract extension with G&H Towing, a major employer of Seafarers in the inland division. The agreement features significant pay increases and has been widely commended by rank-and-file members. Pictured from left aboard the tug *Haden II* are Chief Engineer Leo Borror, Capt. Juan Gonzalez, Oiler Taj Scott, Mate Ignacio Barcenas and SIU Asst. VP Mike Russo. Page 3.

SIU Helps Brighten Holidays For U.S. Military Families

'Santa's Castle' Outreach a Rewarding Success

The union's annual participation in a winter holiday project benefiting service members and their families in the Pacific Northwest once again proved fruitful late last year. AB Samed Kassem (center in photo below) is one of many Seafarers who donated to Santa's Castle, a charitable project that primarily supports military families E-4 and below. Kassem, who donated three bicycles in December, is pictured with SIU Asst. VP Joe Vincenzo (left) and SIU Tacoma Port Agent Warren Asp. Page 24.



Remembering John Gallagher
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President's Report

Union Membership Grows

This year's government report on union membership showed an increase of 273,000 members across the nation in 2022 a relatively modest gain that nevertheless carries significance. It's also worth noting that some of last year's landmark organizing efforts aren't showing up in the Bureau of Labor Statistics numbers yet because workers are still fighting for a first contract.



Michael Sacco

Even when there's a pro-worker administration in Washington, it's usually difficult to win a traditional organizing campaign. That's true even when there's overwhelming support for unionization within a potential bargaining unit.

I won't repeat the details as to why that's the case, but the short version is that our nation's various labor laws are either badly outdated or rarely enforced, or both. Corporations spend hundreds of millions of dollars every year to stop workers from joining unions, often illegally. That's why the AFL-CIO and its affiliates, including the SIU, continue pushing for enactment of the Protecting the Right to Organize (PRO) Act and the Public Service Freedom to Negotiate Act, which will hold union-busting companies and organizations

accountable and give workers the negotiating power they deserve. Those bills will help ensure that anyone who wants to join a union on the job can do so.

Meanwhile, a report released by the National Labor Relations Board late last year found that in fiscal year 2022, union election petitions increased by 53% from the previous year. And, as you may know, according to a recent Gallup poll, union approval is at its highest level in nearly 60 years, with 71% of Americans supporting labor unions. Studies show that 70% of hourly workers say they would join a union if given the opportunity.

These are positive trends, and our movement must and will capitalize on them. The SIU will continue working with Congress and the administration and the rest of the labor movement to make it happen.

Manpower and Recruiting

As I've mentioned more than once recently, both the union and our affiliated school are heavily engaged in efforts to improve and expand our recruiting strategies.

The U.S. maritime industry, like so many others, is dealing with a shortage of workers. Recent data from the U.S. Chamber of Commerce shows there are more than 10 million job openings across the country, but only around six million unemployed workers. This means that if everyone who wanted to work did in fact find a job, there would still be four million openings.

Additional data shows that there are three million fewer Americans participating in today's labor force compared to three years ago (before the pandemic).

While there isn't a once-size-fits-all answer, we are ramping up and refining our approaches for in-person and online recruiting. And I'm confident we'll meet the challenge, sooner rather than later.

Saluting Great Work

We are in the midst of a noteworthy stretch for our union — one that includes multiple rescues, generous philanthropy, contract gains, and major improvements at one of our hiring halls. These developments don't happen without terrific work by our rank-and-file members, dedicated leadership from our officials, and strong working relationships with our contracted operators. Collectively, they're good examples of why I'm so proud of the SIU.

Lastly for this month, I'd be remiss in not praising the respective work of two longtime colleagues: Jim Given, who recently retired as president of the SIU of Canada, and Jack Gallagher, head of the SARC, who passed away following a brief illness.

Jim worked as hard and as passionately as anyone I've ever met. He earned immense respect not only in Canada but on the global maritime stage, where he regularly went to bat for the world's mariners. He did a great job and will be missed. I wish him well in his retirement, and I also offer our unwavering support for, and confidence in, the new administration.

The same is true of Jack and his work, as reflected by the tremendous outpouring of appreciation that followed his death. He made such a positive difference in so many lives, and he'll always be part of our legacy. May he rest in peace.



The former *Overseas Texas City* has a new name (*Seakay Sky*) but still carries an SIU crew. (Photo courtesy Philly Shipyard)

Union Members Retain Jobs On Three Contracted Tankers

SIU members are sailing aboard three vessels formerly operated by OSG and now operated by Keystone under bareboat charters.

Those vessels, which are owned by American Shipping Company, are the *Overseas Los Angeles*, the *Overseas Texas City*, and the *Overseas New York*. They're covered by the SIU standard tanker agreement and they

also have new names, as follows:

The *Los Angeles* is now the *Seakay Star*; the *Texas City* is the *Seakay Sky*; and the *New York* is the *Seakay Valor*.

SIU Assistant Vice President Kris Hopkins led the union's effort during the transition from OSG to Keystone, which wrapped up in December. He met with crew members several times in Tampa and stated the following: "It defi-

nately was a challenging transition but we got it done, and any time we maintain jobs for the membership, it's good news. We actually picked up some GUDE jobs, so it's a win-win."

SIU members may be aware that not only are those vessels union-crewed, they're also union-built. The tankers were constructed at Philly Shipyard, which is a union shop.

NY Waterway Crew Rescues Hundreds From Burning Staten Island Ferry Vessel

Thoroughly trained SIU members working aboard NY Waterway-operated ferries yet again answered the call, and helped rescue hundreds of passengers aboard a Staten Island Ferry (SIF) vessel which had caught fire during a recent holiday rush hour.

On Dec. 22, the SIF ferry *Sandy Ground* experienced a fire in the mechanical room which left the vessel inoperable and at anchor off the St. George Terminal dock in New York Harbor. The NYPD and FDNY responded to the incident by requesting aid from other ferries in the harbor, and the SIU crew of NY Waterway's *Franklin Delano Roosevelt* rushed to help the passengers in peril.

Making multiple trips to ensure safety, the smaller ferry helped rescue 558 passengers throughout the course of about 90 minutes. In total, 868 passengers were evacuated off the *Sandy Ground*, with five reported injuries among the passengers.

The crew of the *Franklin Delano Roosevelt* included Capt. Tom Beckedorff and Deckhands Elio Pineda, William Capko, Jonathan Lowman and Amer Abouzeid.

Beckedorff said, "I was just responding to a NYPD harbor unit's call for assistance. Credit for the transfer of passengers belongs with my crew members, the crews of the two tugs

that enabled us to safely bow up to the SIF *Sandy Ground* — Capt. Chris Mitchel of the tug *Mr. Jim* was outstanding — and of course the captain and crew of the *Sandy Ground*, who not only were able to contain and extinguish the fire but also maintained an atmosphere of calmness amongst their passengers. It was a highly unusual situation for all involved, and it went very smoothly considering all the circumstances."

NY Waterway said on Twitter, "This evening, NY Waterway assisted with the evacuation of a Staten Island Ferry that experienced an engine room fire. NY Waterway's *Franklin Delano Roosevelt* ferry evacuated 558

passengers, who are now being brought to St. George on Staten Island.... We're grateful to the captain and crew of the *FDR*, and for all our partners in the harbor, who worked together to ensure all passengers on the disabled Staten Island Ferry got home safe tonight."

Meera Joshi, NYC Deputy Mayor for Operations, also expressed her appreciation for the efforts of the rescuers, saying, "Adding my gratitude to the crew and passengers, as well as NY Waterway for ensuring everyone is getting home safely to their families after this experience. We will learn what exactly transpired to ensure the continued safety of all SI Ferry riders."



The SIU crew of the *Franklin Delano Roosevelt* consists of Capt. Tom Beckedorff and Deckhands Elio Pineda, William Capko, Jonathan Lowman and Amer Abouzeid. (Photo courtesy NY Waterway)

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The Seafarers International Union engaged an environmentally friendly printer for the production of this newspaper.



SIU Asst. VP Mike Russo (second from right in photo at left, second from left in photo above) meets with G&H boatmen to discuss the contract extension.

SIU, G&H Towing Agree to Significant Pay Increases

With millions more job openings than job seekers nationwide, many employers are taking extra steps to recruit and retain workers.

SIU-contracted G&H Towing is one such outfit. Near the end of last year, the union and the company finalized mid-contract pay increases that are unprecedented in size.

"This came after months of good-faith negotiations," stated SIU Vice President Gulf Coast Dean Corgey. "Concern for the mariner was the top priority. Now, G&H is the industry leader in wages, benefits and work-

ing conditions for the most modern, powerful state-of-the-art tugs in the country."

He added that the company is hiring. More information is available through the SIU's Houston hall.

The current contract between the SIU and G&H originally was set to expire in 2024, but (following ratification by rank-and-file members) has been extended through September 2026. It covers more than 300 SIU boatmen.

Capt. **Mark Kazin** served as a delegate during the recent negotiations. He said the

pay increases are "great. This is unprecedented and it seems like G&H is really trying to step up their game. Money helps take care of your family. This definitely convinces me to stay here."

Fellow delegate Chief Engineer **Chris Wootton** stated, "I would say that G&H Towing is leading the industry on making sure their mariners have better lives aboard and at home. These wage increases are life-changing for us and our families. Everyone I've talked to in the fleet is very happy and grateful."

Capt. **Phil May** said the pay increases are "going over exactly as you'd imagine. We went from some of the guys struggling to maybe being the highest-paid in the nation. This is a credit to the union and the company. All parties knuckled down and said, 'We're going to be the premier company in the industry.'"

May, who has sailed with G&H for almost 16 years, added, "The union is changing lives, and I'm living proof of it."



Capt. Mike Zepeda, SIU Asst. VP Mike Russo, Chief Engineer Roy Wick



SIU Houston Safety Director Kevin Sykes (second from right) pauses for a photo with rank-and-file members during recent talks about the wage increases negotiated by the union.

Norfolk Hall Renovations Significantly Progressing

The renovations taking place at the SIU hiring hall in Norfolk, Virginia, are moving along, with the months-long project recently entering a new phase.

"The renovations have been extensive, and the members can expect a much-improved facility when we reopen," said SIU Assistant Vice President Pat Vandegrift. "From below the floors to above the

ceilings, windows to walls, the crews have been hard at work modernizing and improving the building."

These modernizations undoubtedly will be welcomed, as the building first opened for business as a hall on Nov. 4, 1963. At the time, the *Seafarers LOG* reported, "Included in the fully air-conditioned structure is an expanded hiring hall ... with ample space to handle all membership and business functions of the union."

Since then, the building has been spruced up from time to time, though nowhere near as extensively as now. The improvements include upgraded, more energy-efficient windows, as well as fully renovated restrooms, plumbing, concrete, and electrical wiring. When the project is completed, members and guests can expect to see a brand-new counter, as well as new furniture and other furnishings.

Vandegrift said, "It's a complete interior renovation, and it's moving as expected towards reopening."

Of course, one thing that won't change is the prime location. The hall is situated near the waterfront and close to main roads, which undoubtedly are factors in the other local development taking place near the hall.

Until the hiring hall at 115 Third Street reopens, the temporary facility located at 111 Mill Creek Parkway, Suite 100, Chesapeake, Virginia, will remain fully operational and ready to serve members in the area.



These photos from early January show some of the recent progress on the hall in Norfolk, Virginia.



Revered SARC Director Gallagher Dies at 67

A mainstay of both the SIU and the Paul Hall Center for Maritime Training and Education, John “Jack” Gallagher Jr. passed away on Dec. 16, 2022 after a short battle with cancer. A proud Philadelphian, Gallagher was 67 years old.

Gallagher joined the SIU in 1973, following in his father’s footsteps, and sailed on tugboats for most of his career on the water. In 2003, he became the director of the Seafarers Alcohol and Drug Rehabilitation Center (SARC) in Valley Lee, Maryland, where he worked with his fellow SIU brothers and sister to help them regain their sobriety and/or drug-free status.

During his tenure, Gallagher also taught courses for the SIU, Navy, and several colleges. Among his many accomplishments, he was especially proud of earning his Doctor of Education degree.

Longtime SIU member **Mike Fay**, who occasionally teaches at the Paul Hall Center, said, “I have had the pleasure of having Jack as a dear friend and co-worker for over 40 years. We started our careers sailing together in the early 70s, on coastwise towing vessels out of the Port of Philadelphia. Jack was genuine; he never falsely presented himself to win your favor. We negotiated a few contracts together with Crowley and Jack always did his homework – he always

had the numbers ready during the debates.

“Jack was known to most as the Director of the ARC program, helping members with substance dependency issues,” Fay continued, “but I really admired how many young mariners he helped that simply made a dumb mistake drinking or smoking one night, and their career and livelihood was in jeopardy because of today’s regulations. Jack was an expert at navigating the process of restoring their documents, and was a true ‘Brother of the Sea.’”

SIU Executive Vice President Augie Tellez said, “John was a selfless man who sacrificed to obtain the highest credentials in his field for the sole purpose of providing the best service to the membership. He inherently understood the plight the Seafarer was going through, and poured his heart and soul into helping them obtain a better life. His legacy is the countless sober Seafarers making a living today. He will be sorely missed.”

SIU Secretary-Treasurer David Heindel said, “I knew John for over 40 years and in that time, John has always had a penchant for assisting others in their time of need, even before coming on as the SARC’s certified counselor. He was a consistent advocate for our Seafarers with the Coast Guard and DOT, while also providing a calming welcome to anyone arriving at the Center. While professionally his presence is already missed, my sympathies go out to (widow) Maureen and their children for their loss.”

Seafarers Plans Administrator Margaret Bowen, who worked closely with Gallagher for years, said, “The first things that come to mind when I think about Jack are his smile, his professionalism and his concern for the mariners. He was genuinely kind, and a pleasure to work with. His loss will be felt by everyone who knew him.”

Paul Hall Center Vice President Tom Orzechowski said, “Jack had a great passion for the work that he did. It wasn’t a job to him; it was a vocation. He truly believed in what he taught, and believed in the members and helping them in any way he could. He was a mainstay here on campus, and would do anything for a member in need. His compassion towards Seafarers was unrivaled, and he leaves behind big shoes to fill.”

He is survived by his wife, Maureen, as well as his six children. In lieu of flowers, the family has requested donations to the SARC, to which Gallagher dedicated his life. Checks should be made out to SARC and can be mailed to Margaret Bowen, SARC, 5201 Capital Gateway Drive, Camps Springs, MD 20746.



In photo above, SARC Director Jack Gallagher is pictured at the Paul Hall Center in 2009, with his wife, Maureen. In the photo at left, he addresses the school’s advisory board in 2018. In photo below, Gallagher (left) chats with Maritime Trades Department Executive Secretary-Treasurer Daniel Duncan at an employee appreciation event in Piney Point, Maryland, in the early 2000s.



SIU-Crewed Sagamore Rescues 15 Near Florida

Fifteen Cuban Nationals today are safe, thanks to the efforts of SIU crew members and officers aboard the Sealift Inc.-operated and union-contracted *Sagamore*.

Watch standers aboard the vessel caught glimpses of the 15 individuals during the afternoon hours of Jan. 3, while transiting

the western reaches of the Straits of Florida en route to Houston. The Cubans were hailing for assistance by frantically waving their arms. All were aboard a makeshift watercraft which was stranded and at the mercy of the straits’ currents.

Sagamore vessel master Capt. Paul Bon-

ney immediately notified officials at the U.S. Coast Guard Group in Key West, Florida, and briefed them on the situation. Bonney was advised that the agency would immediately dispatch the U.S. Coast Guard Cutter *Richard Ethridge* to the location to assist in rescue and recovery operations. Bonney then maneuvered the *Sagamore* into position alongside the stranded craft, and the SIU crew sprang into rescue mode.

“Members of the crew performed like a well-oiled machine during the rescue operations,” said Bosun **Brian Ebanks**. “I was so proud of everyone involved because each person knew exactly what to do and when to do it.

“Thanks to their collective quick and decisive efforts – both byproducts of their training – the rescue went off smoothly and without any negative incidents,” Ebanks concluded.

“All involved deserve kudos for a job well done.”

Ebanks added that once the stranded migrants had been extracted from their vessel, they were brought aboard the *Sagamore* and given water, food, blankets and clothing. Not long thereafter, the *Richard Ethridge* arrived on the scene and crew members transferred the migrants to the cutter.

In addition to Ebanks, the following SIU members were aboard the *Sagamore* at the time of the rescue: ABs **Sixto Avila Castro**, **Erwin Joiner** and **Matthew Martinson**; OSs **Richard Russ** and **Stephanie Vidrio**; OMUs **Mario Jojo Anden Dela Cruz** and **Kim Tye**; Steward/Baker **Herminio Gutierrez Vasquez Jr.**; Chief Cook **Brandy Griffin**; SA **Jess Rillera**; and Apprentice **Michael Wilt**.



The migrants’ raft is seen next to the *Sagamore* in both photos above – from a distance (left), and directly from the deck.

NDAA Contains Big Wins for Maritime

The most recent National Defense Authorization Act (NDAA), along with the related Consolidated Appropriations Act, contained several key victories for mariners and the maritime industry as a whole.

Among other bipartisan achievements, these annual bills provide full funding for vital U.S.-flag maritime packages including the Maritime Security Program and the much newer Cable Security Fleet. Increased funding also is provided for U.S. food-aid programs, the primary source of such cargoes for American-flag ships.

One of the particularly noteworthy developments is the doubling of the new U.S. Tanker Security Program (TSP) from the initial 10 ships later this year to 20 in the year 2024. Not only will this mean more shipboard jobs, it also will strengthen U.S. national security by reducing potential reliance on foreign ships and crews.

In addition, those bills also feature new safeguards for the Jones Act and cargo preference; funding for badly needed studies pertaining to U.S.-flag fleet growth; largely sensible improvements for promoting maritime workplace safety; rules to facilitate the entry of military veterans into civilian maritime jobs; and renewed examination of methods to reduce Coast Guard backlogs for merchant mariner credential processing.

One of those Jones Act safeguards boosts enforcement through procedural mandates, including: explicitly giving the MARAD Administrator the sole authority to make non-availability determinations; limits waivers to specific vessels, as opposed to blanket waivers; and prohibiting the issuance of waivers

for vessels already at sea with a cargo that would be covered by the Jones Act if it lands at a U.S. port. U.S.-flag proponents have stated that this should help preserve American jobs while making it harder for foreign-flag interests to attempt “crisis arbitrage” – taking advantage of situations such as natural disasters in order to increase profits.

SIU Legislative Director Brian Schoeneman said, “It’s worth mentioning that these new legislative changes are borne out of hard work – in this case, a years’ worth of working with friends and allies of the maritime industry on Capitol Hill to make sure the importance of our issues was not lost on them. These achievements underscore the never-ending need for grassroots political action, and these results are a testament to the effectiveness of those efforts.”

Moreover, the legislation includes this “Sense of Congress on Merchant Marine” that is straightforward and powerful: “It is the sense of Congress that the United States Merchant Marine is a critical part of the national infrastructure of the United States, and the men and women of the United States Merchant Marine are essential workers.”

Domestic shipbuilding also got a boost in the NDAA, according to the Shipbuilders Council of America (SCA). Matthew Paxton, the organization’s president, said the bill “represents a critical investment into our national defense and domestic security. The \$4.7 billion increase authorized in the Navy’s shipbuilding account, as well as provisions that support our U.S. Coast Guard and fund opportunities for the expansion of the U.S. shipyard industrial base and workforce development,

demonstrates that Congress recognizes the industry’s capacity and readiness to support the Navy fleet.”

He added, “The single most critical factor in the capacity of the shipbuilding and repair industrial base today is people. The most effective mechanism to ensure that the industrial base is stable and resilient is through a consistent demand signal and a recognition that the cost of doing business has changed. The U.S. new construction and repair

shipyards that provide 650,000 American jobs with direct economic impact in every Congressional district in the nation will meet a demand signal that is clear, consistent and predictable. Shipyards are not incentivized today to invest in facilities in an unpredictable environment with routine shifts in fleet size and mix. Moreover, once these skilled people are lost, as production lines are stopped and started, it is more and more difficult to replace them.”

SIU of Canada President Retires



The SIU of Canada in mid-December announced the retirement of President Jim Given (pictured above), who’d held that post since 2012. Given joined the union in 1979, sailed for 13 years, then came ashore to work for the organization. He is succeeded by Mike Given. Additionally, the union announced the retirement of Executive VP Patrice Caron. His successor is Charles Etienne-Aubry.

Kudos to Galley Gang



Recertified Bosun Adel Ahmed submitted these photos along with his praise for the steward department’s outstanding work aboard the *Alaskan Navigator* (ATC). The galley gang treated fellow mariners to delicious holiday meals for Christmas and New Year’s Day and did “a fantastic job,” the bosun noted. Pictured from left in the posed photo are Chief Steward Roberto Coronado and Chief Cook Nasr Almusab. (Additional photos from the feasts are available on the SIU’s Facebook page.)



SIU CIVMARS Aboard USNS John Lewis Help with Rescue

SIU CIVMARS from the fleet replenishment oiler *USNS John Lewis* helped give an early holiday gift to a boater stranded at sea, when the ship answered a distress call off the coast of Southern California, the U.S. Military Sealift Command (MSC) reported.

The *Lewis* received a distress call from a man whose sailboat had been damaged in a storm that tore the sails and caused the boat to take on water. Once the boater was located, the ship maneuvered next to the damaged sailboat. The man on the sailboat then climbed the *Lewis*’ pilot ladder. After boarding the ship, he was given a security check, a medical examination, a shower, a hot meal, clothes and a ride to San Diego.

“Once we got this poor guy on board, we found out that he had been stranded for five days!” said Capt. Dan Glazier,

the *John Lewis*’ civil service master. “I’m glad we were in the area and were able to help. Everything has a purpose, and now this guy can make it home for the holidays rather than the alternative, stuck on the ocean.”

The 746-foot *Lewis* is the first of the new John Lewis-class of fleet replenishment oilers, and one of MSC’s newest ships, having been christened in 2021 and accepted into MSC’s fleet in 2022. It has the ability to carry 162,000 barrels of diesel ship fuel, aviation fuel and dry stores cargo. The upgraded oiler is built with double hulls to protect against oil spills, and it features strengthened cargo and ballast tanks.

The crew of the *USNS John Lewis* includes members of the SIU Government Services Division.

Notice

Officials Provide Update on SARC

With the death of Seafarers Addictions Rehabilitation Center (SARC) Director John Gallagher, the SIU-affiliated facility has been left without an immediate replacement for him. In an effort to ensure uninterrupted assistance, the Seafarers Health and Benefits Plan (SHBP) Trustees took immediate action to provide for inpatient coverage.

Therefore, effective Dec. 8, 2022, eligible SHBP participants who want to attend the SARC under the Plan’s Rules and Regulations shall be eligible to re-

ceive inpatient rehabilitation services for substance use disorders at other facilities. These services will be covered at the same levels as other inpatient medical services.

This action shall remain in effect until the SARC resumes full services. If a member is in need of a substance abuse professional (SAP) in the meantime, there are links on the Department of Transportation website (www.transportation.gov/) which can direct those members to available resources.



MDR Yan Paing conducts COVID tests for shipboard guests.



AB Robert O'Connell enjoys a well-earned break.



SIU Baltimore Port Agent John Hoskins (left) and MDR Yan Paing review paperwork in the crew mess.

SIU-Crewed CS Decisive Plays Key Roles for USA

During routine times, the SIU-crewed cable ship *Decisive* (operated by Sub-Com) helps keep the world connected to high-speed internet. The vessel's mariners do so by installing and repairing

undersea fiberoptic cables.

Additionally, for the last year, both the *Decisive* and the SIU-crewed *Dependable* (also operated by SubCom) have shared new responsibilities as the first enrollees in the new U.S. Cable Security Fleet (CSF). Those tasks primarily consist of installing, repairing and maintaining U.S. Defense Department communications cable systems.

Writing for the Naval Institute of the United States – in an article headlined “Repairing Submarine Cables Is a War-time Necessity” – Navy Capt. Douglas R.

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Chief Engineer (and SIU hawsepiper) Greg Thomas



OS Habash Ahmed



OS Levi Gorokhovskiy (left)



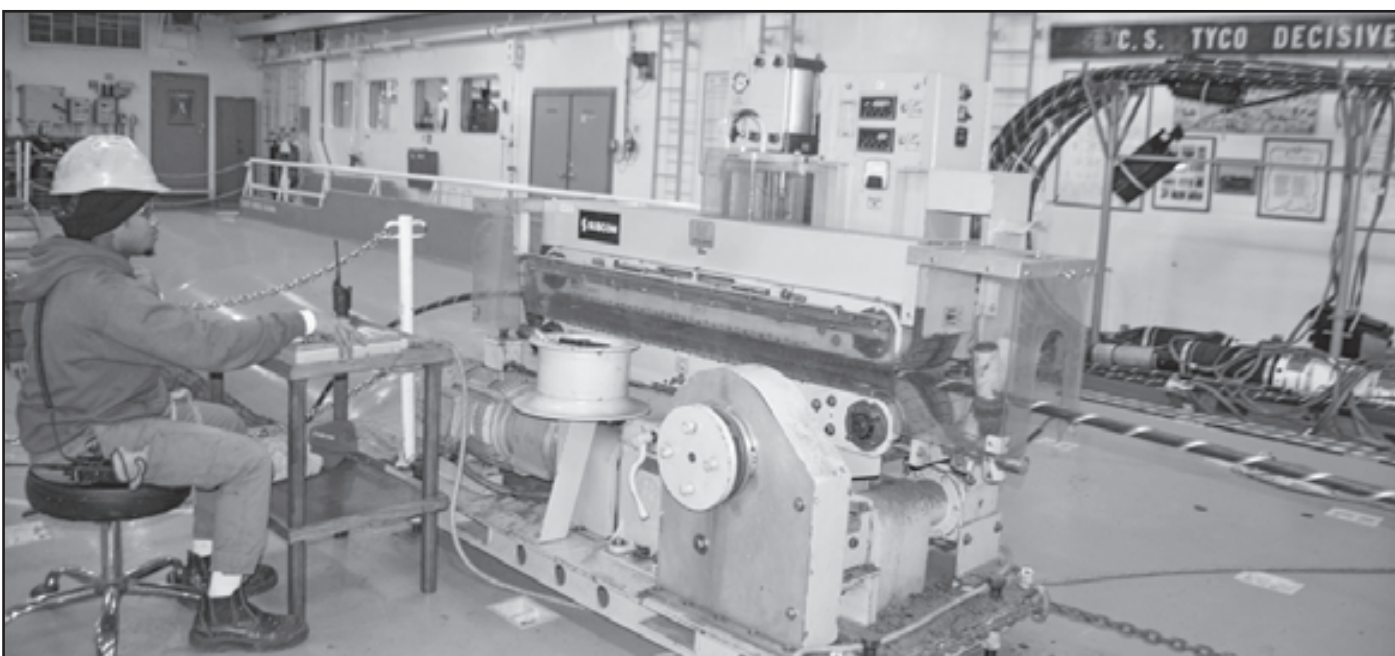
OS Anthony Johnson



OMU Eric Mose



Chief Electrician Igor Yakunkov



OS Darius Parker helps ensure smooth operations as the vessel prepares for a shipyard period.



Cable is loaded into a hold aboard the *Decisive*.



OMU Xyla Jimenez



OMU Kasim Ahmed



Chief Steward Wesley Head



Chief Cook Paul Erickson



SA Calvin Johnson

High-Speed Internet Users Worldwide Reap Benefits of Cable Ship

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Burnett (Ret.) pointed out, “The information packets transmitted at the speed of light on garden hose-diameter international fiber-optic cables are as critical, if not more, to the nation’s economy and defense as U.S. trucks, railroads, and shipping.... Not providing for cable repair ships in wartime is like building firehouses in a town, but not providing for fire trucks and firefighters to extinguish the fires. It is an undeniable emergency when the glass fibers

in fiber-optic submarine cables are broken, whatever the cause. Putting the internet and critical voice, data, and video communications back in order after hostile action requires U.S.-flagged cable ships crewed by U.S. mariners. The CSF accomplishes this vital national goal.”

Editor’s note: The photos accompanying this article were taken in Baltimore in late December. Additional snapshots from that ship-board visit will be published in an upcoming edition of the LOG.



The *Decisive* preps for a voyage down the East Coast, from Baltimore to Charleston, South Carolina.



The vessel sails under the Stars and Stripes and is part of the U.S. Cable Security Fleet.



IN THE ALOHA STATE – AB Desmond Unutoa (right) picks up his full B-book. He's pictured at the Honolulu hall with SIU Port Agent Hazel Galbiso.



BOOKS SECURED IN HOUSTON – Steward/Baker Cole Briggs (left in photo at left) receives his A-seniority book while AB Juan Solis (left in other photo) picks up his full B-book. Both members are pictured at the hiring hall with SIU Patrolman Kelly Krick.



At Sea and Ashore with the SIU



ABOARD HORIZON SPIRIT – Pictured aboard the Sunrise Operations vessel in Hawaii are, from left, Relief Bosun Rezk Mohamed, ABM Richard Grubbs and ABM Zaid Said. Photo was taken a few days before Christmas.



FULL BOOK IN NJ – SIU member (and Watco crane operator) Larry Rizzo (right) receives his full book in Elizabethtown, New Jersey. He's pictured with SIU New Jersey Safety Director Jose Argueta.



ABOARD USNS JOHN GLENN – Pictured aboard the Ocean Shipholdings-operated vessel Dec. 13 in Oakland, California, are (from left) Recertified Bosun Dana Naze, QEE Rahsaan Alexander, SIU Patrolman Dylan Rivera, QE4 Isaiah Thomas and CC Ammar Sailan.



ABOARD ATB LIBERTY – Looks as if spirits are high aboard the Intrepid Personnel and Provisioning vessel. Pictured from left in the back row are ABU Paa Kwakye, 2AE Peter Hudak, ABT Travis Stringer, ABT Victor Martinez, 2M Manny Wilson and CS Ed Pinnace. In front are (also from left) CM Lindsey Austin and ABT Matthew Harris.



HONORING THOSE WHO SERVED – SIU member Vernell Cornell (second from left in photo at immediate left) took part in the Wreaths Across America event Dec. 17 at the Philadelphia National Cemetery. SIU-contracted Crowley Maritime regularly sponsors Wreaths Across America observances. An estimated 3,400 such ceremonies took place across the country Dec. 17. The snapshot above is from a related event in Puerto Rico, where SIU Asst. VP Amancio Crespo and SIU ABs Ruben Gonzalez and Victor Velez placed flowers on veterans' graves. Crespo is second from right, along with Crowley officials and members of the late Roberto Clemente's family. Clemente served as a Marine Reserve while playing Major League Baseball.



COMMUNITY SUPPORT IN JERSEY CITY – Seafarers and guests kick off a Toys for Tots drive while also gathering for a holiday celebration at the hiring hall in early December.



A-BOOK IN SAN JUAN – AB Jonamie Encarnacion (right) receives his A-seniority book. He's pictured at the San Juan hall with SIU Asst. VP Amancio Crespo.



KUDOS FOR SEAFARER – SA Ruby Jackson, pictured aboard the Keystone-operated *RocketShip* (formerly *Delta Mariner*), is ready to serve Christmas dinner plus a banana split pie “that was out of this world,” according to Recertified Bosun Greg Jackson (no relation).



ABOARD MAERSK HARTFORD – The steward department offered an extensive menu for Christmas. Pictured from left are Chief Cook Chris Coston, SA Nilza Chavez and Recertified Steward Ali Matari. (Additional photos from the meal are available on the SIU's Facebook page.)

At Sea and Ashore with the SIU



ABOARD TANKER WASHINGTON – Pictured from left aboard the Intrepid Personnel and Provisioning vessel are Chief Cook Abdul Qwfan, SA Rolando Roldan, vessel master Capt. Daniel Goodwin and Recertified Steward Fakruddin Malahi. The steward department went all-out with its Christmas menu and received accolades for it.



ABOARD PERLA DEL CARIBE – The galley gang put out a well-received New Year's feast (photos above and at right) aboard the TOTE vessel. Pictured from left in the group photo below are Steward/Baker Ingrid Ortiz, Chief Cook Kevin Valentin and SA Edna Bakhos. (Additional photos from the meal are available on the SIU's Facebook page.)



HONORING WWII MARINER – Former SIU member Lawrence Abrams displays his replica of the Congressional Gold Medal for World War II mariners (along with the edition of the *LOG* that reported the formal ceremony in Washington, D.C.). Abrams, 97, was featured in the August 2022 issue of the *LOG* (the article also is available on the SIU website).



AB James Schulte is sworn in for his B-book.



ABM Stanley Bailey (left) receives his B book from SIU Port Agent Ashley Nelson.



Pictured at the November membership meeting are (from left) QEE Robert Neff, GUDE Henry Brown and STOS Terry Jackson, along with SIU Port Agent Ashley Nelson (administering the oath). Neff received his A book while the other members got their respective B books.

With Seafarers in Jacksonville

The photos on this page were taken late last year and earlier this year, both at the hiring hall in Jacksonville, Florida, and during a couple of nearby vessel servicings. Both of the ships – the *Perla Del Caribe* and the *Liberty* – are operated by TOTE Services.



SIU Port Agent Ashley Nelson (left), Oiler Brianna Ashley on board the *Perla Del Caribe*



Pictured from left aboard the *Liberty* are Chief Cook Norma Baucan, SIU Port Agent Ashley Nelson, Steward/Baker Cynora Hunter and Steward/Baker Rondell Richardson.



MDR Edwin Lashley (left) receives his full B-book. SIU Patrolman Eddie Pittman is at right.



Aboard the *Perla Del Caribe* (from left), SIU Safety Director Adam Bucalo meets with Recertified Bosun Noel Otero and ABM Thyron Dy as the Seafarers fill out Coast Guard applications related to their respective endorsements.



Recertified Steward Antonio Mendez Cruz
Perla Del Caribe



Bosun Michael Pockat
MV Liberty



ABM Jose Chumpitaz
Perla Del Caribe



ABM Shantaz Harper
Perla Del Caribe



Oiler William Means
Perla Del Caribe



SIU Safety Director Adam Bucalo (left) and SA Diana Perez confer near the *Liberty*.

What's New for the 2023 Tax Filing Season

Following are some of the changes that took effect in 2022, along with provisions that remain in effect from prior years. Please check www.irs.gov before filing your return.

Tax Legislation Updates & Considerations

The following is a list of tax legislation and considerations affecting the current and future tax years as noted. Provided in parenthesis are the abbreviations that will be used throughout this document in reference to the respective legislation.

■ **The Tax Cuts and Job Act (TCJA):** The Tax Cuts and Job Act (TCJA) was enacted on December 22, 2017. Described as the largest major tax reform in over three decades, the TCJA contains a host of tax provisions that impact individuals and businesses.

■ **The Taxpayer Certainty and Disaster Tax Relief Act (Tax Extenders Act):** The Relief Act, as part of the Consolidated Appropriations Act, 2021 was signed by President Trump on December 27, 2020, extending several tax provisions that were set to expire.

■ **The Setting Every Community Up for Retirement Enhancement Act (SECURE Act):** The SECURE Act was signed into law by President Trump on December 20, 2019 significantly modifying many requirements for employer-provided retirement plans, individual retirement accounts (IRAs), and other tax-favored savings accounts. While some of the modifications went into effect retroactively or upon enactment (December 20, 2019), many of them carry future effective dates.

■ **The Coronavirus Aid, Relief, and Economic Security Act (CARES Act):** The CARES Act is a \$2.2 trillion economic stimulus bill that was signed into law by the President Trump on March 27, 2020 in response to economic fallout of the COVID-19 pandemic. Provisions in the Act were enhanced and expanded by the recent signing of the Consolidated Appropriations Act, 2021.

■ **American Rescue Plan Act of 2021:** In response to the ongoing COVID-19 pandemic, the ARPA was signed by President Biden on March 11, 2021 to deliver taxpayers immediate and direct relief from related hardship. As discussed in further detail below, the ARPA provided for additional Economic Impact Payments (stimulus checks), advanced payments of the Child Tax Credit, housing assistance, and other employment-related relief.

■ **Inflation Reduction Act of 2022:** The Biden administration's Inflation Reduction Act was signed into law in August 2022, providing numerous tax credits related to green energy, most of which go into effect until 2023. It has also extended some current credits, detailed below.

■ **Consolidated Appropriations Act, 2023 (CAA):** Signed into law December 29, 2022. The act expanded existing automatic enrollment programs, enhanced various retirement saving credits, modified RMD (required minimal distribution) that will help retirees with plan selection and decision making.

Due Date of Returns

File a 2022 Form 1040 and pay any tax due by April 18, 2023. An automatic 6-month extension of time to file the return

can be made by filing Form 4868 and paying an estimate of tax owed to avoid penalties and interest. Then, file Form 1040 by October 16, 2023.

■ **Net Investment Income Tax (NIIT):** In 2022, a tax equal to 3.8% of the lesser of the individual's net investment income for the year or the amount the individual's modified adjusted gross income (MAGI) exceeds the threshold amount.

Net Investment Income can be further categorized into three:

■ Category 1 (investment income) - income interest, dividends, annuities, royalties, and rents

■ Category 2 (passive and trading income) - gross income from a trade or business that is a passive activity with respect to the taxpayer, or is a trade or business of trading commodities or financial instruments

■ Category 3 (gain on dispositions) - net gain from disposition of property

MAGI for the purpose of calculating the additional Medicare tax is a person's adjusted gross income with the foreign earned income exclusion or foreign housing exclusion added back in.

MAGI threshold amounts for the additional tax are as follows:

■ \$250,000 (Married Filing Joint/Surviving Spouse)

■ \$200,000 (Single/Head of Household)

■ \$125,000 (Married Filing Separately)

Investment income reduced by deductions properly allocable to the items of income and net gain that make up the NIIT.

Social Security Tax:

Part of FICA tax on wages, an employee and employer are each subject to a 6.2% tax on wages for Social Security. The maximum wages subject to the Social Security are as follows:

■ \$147,000 (2022)

■ \$160,200 (2023)

Medicare Tax:

Part of FICA tax on wages, an employee and employer are each subject to a 1.45% tax on wages for Medicare, unchanged from 2021. There is no wage base limit for Medicare tax. In 2022, in addition to the standard Medicare tax, there will be an additional 0.9% tax on wages that exceed the following threshold amounts:

■ \$250,000 (Married Filing Joint/Surviving Spouse)

■ \$200,000 (Single/Head of Household)

■ \$125,000 (Married Filing Separately)

Self-Employment Tax Rate:

The Social Security portion of the self-employment tax is 12.4% in 2022. The Medicare portion of the SE tax is 2.9% not including the 0.9% additional tax on the amounts above the applicable thresholds as noted above. A taxpayer can take an above the line deduction for a percentage (Maximum is 50%) of self-employment tax paid during the year.

Kiddie Tax:

The kiddie tax changes introduced by the TCJA were repealed by the SECURE Act. For taxable years beginning in 2022, the first \$1,150 of the net unearned income of

Standard Deduction	
The standard deduction adjusts annually for inflation. The standard deduction for taxpayers who are at least 65 years old and/or blind at the close of the year can be increased with an additional deduction added for each taxpayer for each qualifying condition. For dependents, the standard deduction cannot exceed the greater of (1) \$1,150, or (2) the sum of \$400 and the individual's earned income. See the current amounts below.	
Filing Status	2022
Married Filing Jointly	\$25,900
Head of Household	\$19,400
Single/Married Filing Separately	\$12,950
Additional Standard Deductions	
Age 65+ and/or Blind (MFJ)	\$1,400
Age 65+ and/or Blind (Single/HOH)	\$1,750

a child meeting certain requirements is not taxed, the next \$1,150 is taxed at the child's marginal tax rate and amounts over \$2,300 are taxed at the parent's marginal tax rate. A child is defined as younger than 18 or 19-23 if fulltime student at the end of the tax year and does not provide more than half of his/her own support with unearned income.

Itemized Deductions

If more advantageous than the standard deduction, an individual may elect to claim certain itemized deductions. The most common itemized deductions are listed below:

■ **Medical and Dental Expenses:** Unreimbursed medical expenses to the extent they exceed 7.5% of adjusted gross income. The Tax Extenders Act of 2020 extended this threshold.

■ **State & Local Tax Deduction:** For tax years 2018-2025, the itemized deduction for taxes paid or accrued by an individual during the tax year that are not directly connected with a trade or business, or with property held for the production of income is limited to \$10,000 (\$5,000 for MFS) of the aggregate of (1) state and local property taxes, (2) state and local personal property taxes, (3) state, local, and foreign income taxes, as well as state and local general sales taxes deducted in lieu of state and local income taxes.

■ **Mortgage Interest Deduction:** The deduction for mortgage interest is limited to underlying indebtedness of up to \$750,000 (\$375,000 for MFS) for tax years 2018-2025. The deduction for interest on home equity indebtedness is eliminated. The lower limit doesn't apply to any acquisition indebtedness incurred on or before December 15, 2017, which is limited to \$1 Million (\$500,000 for MFS).

■ **Mortgage Insurance Premiums:** The itemized deduction for mortgage insurance premiums has expired.

■ **Charitable Contribution Deduction:** The limitation under IRC Sec. 170(b) for cash contributions to public charities and certain private foundations is 60% of an

individual's contribution base for tax years 2021-2025. The CARES Act temporarily increased the limitation to 100% for tax years 2020-2021. The contribution base is an individual's adjusted gross income (AGI), not including the charitable deduction or any net operating loss (NOL) carrybacks. The limit depends on the aggregate contributions of the spouses if married filing jointly. Excess contributions are generally carried forward and deducted for up to five years, subject to the later year's ceiling.

■ **Above-the line Charitable Deductions:** During COVID, standard deduction taxpayers could take up to a \$600 charitable donation tax deduction on their tax returns. This is no longer applicable to 2022.

■ **Miscellaneous Deductions:** Job-related expenses, as well as other miscellaneous itemized deductions that were previously subject to the 2%-of-adjusted-gross-income floor, are no longer deductible for tax years 2018-2025. The eliminated deductions include expenses for tax preparation, union dues, and investment fees.

■ **Gambling Losses:** All deductions for expenses incurred in carrying out wagering transactions, and not just gambling losses, are deductible only to the extent of gambling winnings.

■ **State Itemized Deductions:** The TCJA modified or eliminated several popular itemized deductions. It is important to note that although the federal deductions have been adjusted, you may still qualify for deductions at the state level.

Tax Exemptions, Credits, & Other Deductions

■ **Exemptions:** Under the TCJA, for tax years 2018-2025, the deduction for the personal exemption is reduced to zero. Furthermore, releasing the dependency exemption to the noncustodial parent does not entitle that parent to an exemption deduction, instead, releasing the dependency exemption does make the noncustodial parent

(Continued on next page)

Child Tax Credit	
Phase Out when the taxpayer's MAGI exceed the following amounts. In the phase-out range, the child tax credit is reduced by \$50 for each \$1,000 of income above these thresholds:	
Filing Status	MAGI Phase-out
Married Filing Jointly	\$400,000
All other Filing Status	\$200,000

Tax Rates & Thresholds

2022 Tax Brackets: Below are the tax brackets for tax year 2022, including the taxable income range for each bracket.

Married Filing Jointly		Head of Household		Single		Married Filing Separately		Estates & Trusts	
10%	\$0 – \$20,550	\$0 – \$14,650		\$0 – \$10,275		\$0 – \$10,275		\$0 – \$2,750	
12%	\$20,551 – \$83,550	\$14,651 – \$55,900		\$10,276 – \$41,775		\$10,276 – \$41,775		N/A	
22%	\$83,551 – \$178,150	\$55,901 – \$89,050		\$41,776 – \$89,075		\$41,776 – \$89,075		N/A	
24%	\$178,151 – \$340,100	\$89,051 – \$170,050		\$89,076 – \$170,050		\$89,076 – \$170,050		\$2,751 – \$9,850	
32%	\$340,101 – \$431,900	\$170,051 – \$215,950		\$170,051 – \$215,950		\$170,051 – \$215,950		N/A	
35%	\$431,901 – \$647,850	\$215,951 – \$539,900		\$215,951 – \$539,900		\$215,951 – \$323,925		\$9,851 – \$13,450	
37%	\$647,851+	\$539,901+		\$539,901+		\$323,926+		\$13,451+	

2022 Net Capital Gains & Qualified Dividend Tax Rates: Below are the 2022 net capital gains and qualified dividend rates per taxable income range for each type of filing status.

Married Filing Jointly		Head of Household		Single		Married Filing Separately		Estates & Trusts	
0%	\$0 – \$83,350	\$0 – \$55,800		\$0 – \$41,675		\$0 – \$41,675		\$0 – \$2,800	
15%	\$83,351 – \$517,200	\$55,801 – \$488,500		\$41,676 – \$459,750		\$41,676 – \$258,600		\$2,801 – \$13,700	
20%	\$517,201+	\$488,501+		\$459,751+		\$258,601+		\$13,701+	

Capital gains and losses are reported on Form 8949 and then totaled on Schedule D. If you sold a covered security in 2022, your broker will report the cost basis on your Form 1099-B. Refer to the IRS website at www.irs.gov/form8949 for additional information and other new developments affecting this form and Schedule D.

What's New for the 2023 Tax Filing Season

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eligible for the child tax credit with respect to the child.

Child Tax Credit

American Rescue Plan Act of 2021 modified CTC for tax year beginning 2021 in a few significant ways:

- **Partially Refundable.** In 2021, if a taxpayer had a principal place of abode in the United States for at least one-half of the tax year; or is a bona fide resident of Puerto Rico for the tax year, the credit was fully refundable. In 2022, the tax credit will be refundable only up to \$1,500, depending on your income.

- **No More Advance Payment.** From July to December 2021, parents were able to receive half of the child tax credit they qualified for in advance of filing their returns. In 2022, the advance payment option is no longer available, and parents will receive their credit as usual when they file their returns for the 2022 tax year.

Maximum Child Tax Credit has reverted to:

- \$2,000 for each qualifying child under the age of 17
- \$500 for any other dependent

Definition of a Qualifying Child: MUST meet all 5 criteria

- **Relationship:** The person must be your child, stepchild, adopted child, foster child, brother or sister, or a descendant of one of these (for example, a grandchild or nephew).

- **Residence:** For more than half the year, the person must have the same residence as you do.

- **Age:** must not have attained the age of 19 by the end of the year, or age 19-23 and be a full-time student for at least five months out of the year, or any age if totally and permanently disabled.

- **Support:** the person did not provide more than half of his or her own support during the year.

- **Valid Social Security Number:** Each dependent must have a Social Security number (SSN). Individuals may get a SSN for their dependent by filing Form SS-5 with their local Social Security Administration office or calling the Administration at 1-800-772-1213. It usually takes about two - six weeks to receive a SSN. Taxpayers cannot claim the Child Tax Credit for any tax year if the individual or a qualifying child did not have an individual SSN issued on or before the due date of the return for that tax year.

Child and Dependent Tax Credits: The Child and Dependent Care Credit is a federal tax benefit that helps families pay expenses for childcare needed to work or to look for work. The credit also is available to families that must pay for the care of an incapacitated spouse or an adult dependent. There must be earned income to take the credit.

The credit is equal to 35 percent of up to \$3,000 in employment-related expenses for a taxpayer with one qualifying individual, or up to \$6,000 in employment-related expenses for a taxpayer with two or more qualifying individuals. Thus, the maximum credit is \$1,050 or \$2,100, respectively. The credit percentage is reduced by one percentage point for each \$2,000 of AGI or fraction thereof over \$15,000.

Definition of a Qualifying Person: meet one criterion

- Qualifying child under the age of 13
- Taxpayer's spouse who is physically or mentally incapable of caring for himself or herself.
- Dependent of the taxpayer who is physically or mentally incapable of caring for himself or herself and meets below tests:

- **Relationship:** the person must be your parent, stepparent, grandparent, aunt/uncle, in-law, or an individual who has the same place of abode as the taxpayer for the entire year

- **Gross Income:** The individual's gross income for the year must be less than \$4,400 in 2022.

- **Support:** the person did not provide more than half of his or her own support during the year.

- **Cannot be claimed as Qualifying Child:** The individual must not be the qualifying child of the taxpayer or of any other taxpayer for the tax year.

Adoption credit: The maximum adoption credit has increased to \$14,890 per child with adjusted gross income phase out starting at \$223,410, and fully phasing out at \$263,410 or more. The credit is nonrefundable. Any unused credit can be carried forward for five years. In general, the adoption credit is based on the reasonable and necessary expenses related to a legal adoption, including adoption fees, court costs, attorney's fees and travel expenses. Income limits and other special rules apply. In addition to filling out Form 8839, Qualified Adoption Expenses, eligible taxpayers must include with their 2022 tax returns one or more adoption-related documents.

IRS Refund Claim: The IRS has additional time to review refund claims based on the EIC or the refundable portion of the additional Child Tax Credit in order to reduce fraud and improper payments. No credit or refund for an overpayment shall be made to a taxpayer before February 15 following the close of the tax year, if the taxpayer claimed the Earned Income Credit or additional Child Tax Credit.

A SSN is not valid for EIC purposes unless it was issued on or before the due date of the return. For tax years beginning after 2017, you may be able to qualify for the EIC under the rules for taxpayers without a qualifying child if you have a qualifying child for the EIC who is claimed as a qualifying child by another taxpayer.

Deduction for Qualified Business Income (QBI)

(QBI): An individual generally may deduct 20% of qualified business income from a partnership, S corporation or sole proprietorship, as well as 20% of aggregate qualified REIT dividends and qualified publicly traded partnership income.

The 20% deduction is not allowed in computing AGI, but rather is allowed as a deduction reducing taxable income.

When taxable income exceeds a threshold amount, the wages/capital limit may reduce the deductible amount of QBI from each business; A disallowance of the deduction with respect to specified service trades or businesses also is phased in above these threshold amounts of taxable income.

Premium Tax Credit:

Individuals with low to moderate income who get health coverage through the Health Insurance Marketplace may be eligible for this refundable credit if meeting the following requirements:

- Purchased coverage in the Marketplace for someone in their tax family (taxpayer, spouse, if married filing jointly and dependents for which a personal exemption is claimed) for a month that person was not eligible for minimum essential coverage (other than coverage in the individual market).

- You are within certain household income limits. For tax years 2021 and 2022, the American Rescue Plan of 2021 temporarily expanded eligibility for the premium tax credit by eliminating the rule that a taxpayer is not allowed a premium tax credit if his or her households income is above 400% of the Federal Poverty Line. for 2021, for

Deduction for Qualified Business Income (QBI)

For tax years beginning in 2022:

Filing Status	Threshold amount	Phase in ceiling
Married Filing Jointly	\$340,100	\$440,100
All Other Filing Status	\$170,050	\$220,050

individuals receiving unemployment compensation, advance premium tax credits will be provided as if the taxpayer's income was no higher than 133 percent of the federal poverty line (FPL), regardless of their actual income. This provision is no longer effective for 2022

- An exception, a resident alien who is ineligible for Medicaid and has household income less than 100% of the federal poverty line can take the credit.

- If married, individuals must file a joint return. Exceptions apply to victims of domestic abuse or spousal abandonment and to individuals who are considered unmarried.

- Cannot be claimed as a dependent by another person.

Education Credits, Deductions and Other Related Issues

Taxpayers must receive a form 1098-T, Tuition Statement, from educational institutions to claim the American opportunity credit, the Lifetime Learning tax credit or the above-the-line deduction for qualified tuition and fees. The tuition and fees deduction does NOT apply to tax years beginning after December 31, 2020.

Qualified higher education expenses generally include tuition, fees, and related expenses such as books and supplies. The expenses must be for the student pursuing a degree, certificate, or similar program, at an eligible educational institution. An eligible educational institution includes most colleges, universities, and certain vocational schools.

The American Opportunity Tax Credit: For tax year 2022, the maximum credit amount can be up to \$2,500 and up to 40% of that credit amount may be refundable. The credit applies to the first 4 years of post-secondary education in a degree or certificate program. The credit is calculated by taking 100% of the first \$2,000 of qualified tuition and related educational expenses and 25% of the next \$2,000 of such expenses. The credit is gradually phased out if your Modified AGI is between \$80,000-\$90,000 (\$160,000-\$180,000). Taxpayers cannot claim the American Opportunity Credit for any tax year if the individual or a student did not have a Taxpayer Identification Number (TIN) issued on or before the due date of the return for that tax year. Taxpayers must report the (EIN) of the educational institution to which payments were made.

Lifetime Learning Credit: For tax year 2022, the maximum credit amount per tax return can be up to \$2,000. The credit is calculated by taking 20% of the educational expenses on the first \$10,000 of qualified educational expenses. The credit is gradually reduced if your Modified AGI exceeds \$80,000 (\$160,000 if married filing joint return) and is completely eliminated if your Modified AGI exceeds \$90,000 (\$180,000 if married filing joint return). The credit cannot be claimed if your filing status is "married filing separately". There is no limit on the number of years for which the credit can be claimed for each student. Expenses that are claimed for the American Opportunity Credit are not eligible for the lifetime learning credit.

529 Plan Qualified Education Expenses: The TCJA changed the definition of qualified higher education expense. For pur-

poses of the 529 plan rules, qualified higher education expenses now include expenses for tuition for attendance at an elementary or secondary public, private or religious school. Cash distributions from all 529 plans are limited to \$10,000 for elementary and secondary school tuition per tax year, per student. Under the SECURE Act, qualified higher education expenses now also include student loan repayments as well as the expenses of registered apprenticeships.

Education IRAs (Coverdell Education Savings Account): Taxpayers can contribute a maximum of \$2,000 cash each year to an Education IRA for a person under age 18. The dollar limit is phased out for married individuals filing jointly with modified adjusted gross income between \$190,000 and \$220,000, and between \$95,000 and \$110,000 for single filers. The contribution is not deductible.

Educator Deduction: The Protecting Americans from Tax Hikes Act of 2015 extended the above-the-line deduction for eligible grade K-12 schoolteachers. In 2022, the annual limit increased to \$300 per year (\$600 if you and your spouse were both eligible educators) for expenses paid or incurred for books, certain supplies, computer and other equipment, and supplementary materials used in the classroom. For tax years beginning after 2015, eligible expenses also include expenses for professional development courses the educator takes related to the curriculum he/she teaches or to the student he/she teaches.

Student Loan Forgiveness: President Biden has announced an expanded student loan forgiveness program. In most circumstances, the forgiven student loans should not be taxable as cancellation of indebtedness income in 2022.

Retirement Savings and Distributions

Below is information regarding current tax year contribution limits, required distributions, and various legislation updates to Individual Retirement Accounts (IRA) and 401(k) plans.

Retirement Savings Contribution

Credit: Lower-income individuals (AGI below \$68,000 for MFJ, \$49,500 for HOH and \$33,000 for all other filing status) may be eligible for the retirement savings contribution credit for contributions and deferrals to certain retirement plans. The taxpayer's qualified contributions may be reduced by distributions from qualified retirement plans. The maximum credit is \$1,000. The maximum credit for joint filers is \$2,000. Qualified contributions include but not limited to contributions to traditional or Roth IRAs and elective contributions and deferrals to 401(k) plans, 403(b) annuities, section 457(b) plans, SIMPLE IRAs, and SEPs.

- **Small Incentives:** Under CAA, employers can now offer small immediate incentives, such as gift cards in exchange for employees making elective deferrals.

- **Matching Student Loan Payments:** The CAA provides that employers may make payments to qualified plans that match qualified student loans payments by employee.

Traditional IRAs: For 2022, the contribution limit to a traditional IRA is the lesser of \$6,000 or your compensation. For taxpayers age 50+ at year end, lesser of \$7,000 or compensation. Deduction may be limited if taxpayer or spouse are covered by a retirement plan at work and income exceeds certain levels. When a taxpayer is covered by an employer's retirement plan at any time during the year, the Modified Adjusted Gross Income (AGI) phase-out range in 2022 is \$68,000-\$78,000 (\$109,000-\$129,000 for married filing joint).

Roth IRAs: The maximum total yearly contribution that can be made by an individual to a Roth IRA is the lesser of \$6,000 (increased to \$7,000 for taxpayers age 50+ at year end) or your compensation. Roth IRAs

(Continued on next page)

Earned Income Credit (EIC)

The EIC is a refundable tax credit available to low-income individuals meeting certain requirements including income amount, income source, and filing status.

The maximum amount of income you can earn and credit available increased for 2022:

Number of Qualifying Children
Three or More
Two
One
None

Credit Amount
Up to \$6,935
Up to \$6,164
Up to \$3,733
Up to \$560

Income Less Than:
\$53,057 (\$59,187 if married filing jointly)
\$49,399 (\$55,529 if married filing jointly)
\$43,492 (\$49,622 if married filing jointly)
\$16,480 (\$22,610 if married filing jointly)

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are subject to income limits. The maximum yearly contribution is gradually phased out for taxpayers with Modified AGI between \$129,000-\$144,000 (\$204,000-\$214,000 for married filing joint). Although the contributions are not deductible, the distributions may be tax-free depending on the timing and reasoning of the distribution.

Excess IRA Contributions: If a contribution is made to an IRA in excess of the allowable amount, that contribution is referred to as an excess contribution and is subject to a 6% excise tax. These excess contributions may be corrected without penalty, however, provided the correction occurs within a certain time frame.

Rollovers to SIMPLE IRAs: For rollover contributions made after December 18, 2015, distributions to employer sponsored retirement plans or a traditional IRAs may be rolled over to a SIMPLE IRA after two years of participation in the plan.

Special Charitable Contributions: An IRA owner age 70½ or older can directly transfer, tax-free, up to \$100,000 per year to eligible charities. Known as a qualified charitable distribution (QCD), this option is available for distributions from IRAs, regardless of whether the owners itemize their deductions. Distributions from employer-sponsored retirement plans, including SIMPLE IRAs and simplified employee pension (SEP) plans, are not eligible to be treated as a qualified charitable distribution. To qualify, the funds must be contributed directly by the IRA trustee to an eligible charity. Amounts so transferred are not taxable and no deduction is available for the transfer. Not all charities are eligible. For example, donor-advised funds and supporting organizations are not eligible recipients. Remember to check eligibility of the charity before requesting a QCD. All QCDs from an IRA to eligible charities are counted in determining whether the owner has met the IRA's required minimum distribution. Where individuals have made nondeductible contributions to their traditional IRAs, a special rule treats QCD amounts as coming first from taxable funds, instead of proportionately from taxable and nontaxable funds, as would be the case with regular distributions.

IRA Updates for SECURE Act and CARES Act:

■ The starting age for individuals to begin taking Required Minimum Distributions (RMDs) has been increased to 72 years old from 70½ years old, effective for taxpayers turning 72 years old January 1, 2020 or later. Starting in 2023, the age is increased to 73 for individuals who turn 72 after 2022 and age 73 before 2033. For individuals who turn 74 after 2032, RMDs must begin at age 75.

■ The 70½ age limit for contributions to an IRA has been eliminated.

■ Non-spouse individuals who inherit an IRA after December 31, 2019 must withdraw the balance within 10 years, subject to certain exceptions.

■ Early Withdrawal 10% Penalty: In 2020, the CARES Act waived the penalty on early withdrawals up to \$100,000 from qualified retirement plans for COVID-19 related distributions. Starting in 2021, the early withdrawal penalty of 10% is reinstated, with exceptions related to non-COVID disaster relief. The SECURE 2.0 Act would make permanent the ability of a taxpayer to make an early withdrawal without incurring a 10-percent penalty as result of a federally declared disaster. After 2023, early withdrawal by a victim of domestic abuse, up to the lesser of \$10,000 or 50 percent of the present value of the accounts. A penalty-free early withdrawal may also be made by an individual diagnosed with a terminal illness, within a period of 84 months after a physician certifies the diagnosis. After 2023, a penalty-free withdrawal of up to \$1,000 is also allowed due to a personal financial emergency

401(k) Updates for SECURE Act and CARES Act:

■ Long-term, part-time employees may now qualify to participate in elective deferral plans in plan years beginning after December 31, 2020. SECURE ACT 2.0 reduced SECURE Act length-of-service requirements for part-time participants in sponsored plans from three years to two years (plan years beginning after 2024)

■ Early withdrawal penalty exemption of \$5,000 for qualified birth or adoption distributions in taxable years beginning after December 31, 2019

■ Included in compensation for purposes of determining retirement plan contributions are taxable non-tuition fellowships/stipends and nontaxable "difficulty of care payments" earned by home healthcare workers in taxable years beginning after December 31, 2019

■ Increased cap to encourage higher auto-enrollments in taxable years beginning after December 31, 2019

Energy Credits

The Inflation Reduction Act of 2022 has renewed many energy-related provisions that were set to expire at the end of 2021. Below are common energy credits.

Pre-2023 Nonbusiness Energy Property Credit Through 2022, a credit is allowed for 10% of the amounts paid/incurred for qualified energy improvements of principal residences (windows, doors, skylights, and roofs). Taxpayers can take \$50-\$300 fixed dollar amount credits allowed for energy-efficient property including furnaces, boilers, biomass stoves, heat pumps, water heaters, central A/C, and circulating fans, subject to a lifetime cap of \$500. Starting in 2023, this credit will be restricted as the Energy Efficient Home Improvement Credit.

Energy Efficient Home Improvement Credit: For property placed in service after December 31, 2022, and before January 1, 2033, a credit can be claimed equal to 30% of costs paid or incurred for:

■ Energy efficient improvements include, but not limited to, insulations, windows and doors (subject to category limits)

■ Qualified residential energy property expenditures ex: electric or natural gas heat pump, water heater, biomass stove, central AC, etc.

■ Amounts paid or incurred for home energy audits which is an inspection and written report on significant and cost-effective energy efficiency improvements, including estimates of their energy and cost saving the taxpayer owns or uses as a principal residence in the US

■ \$1,200 annual credit, effective for 2023 through 2032.

Residential Clean Energy Credit: An individual may claim this credit for qualified residential clean energy efficient property placed in service before January 1, 2035. The credit applies to qualified solar electric property, qualified solar water heating property, qualified fuel cell property, qualified small wind energy property, geothermal heat pump property, and biomass fuel property, as well as expenditures made after December 31, 2022, for battery storage technology. The credit is equal to 30% of eligible property placed in service in 2022 through 2032, 26% percent for 2034, and 22% for 2034. The only limitation that applies is a \$500 limit with respect to each half kilowatt of capacity of qualified fuel cell property expenditures per year

Alternative Fuel Vehicle Refueling Property Credit (FKA as Residential energy efficient property credit): An individual taxpayer may claim a 30% credit for the cost of installing non-hydrogen alternative vehicle refueling property at the taxpayer's principal residence. The credit is limited to \$30,000 for property that is subject to depreciation and \$1,000 for any other property through the end of 2022. Starting in 2023, the credit will be limited to property located in rural or low-income census tracts.

Energy Efficient Home Credit (Builders): The new energy-efficient home credit is available to eligible contractors for the construction or manufacture of new energy efficient homes that are acquired after 2021 and before 2033, as amended by the Inflation Reduction Act of 2022. Certified sin-

gle member homes will qualify for a credit of up to \$5,000.

Clean Vehicle Credit (FKA Plug-In Electric Vehicle Credit): The Inflation Reduction Act of 2022 established a maximum credit of \$7,500 for a new clean vehicle under Code Sec. 30D, effective for vehicles placed in service after December 31, 2022. Similarly, a business credit under Code Sec. 45W is available qualified commercial clean vehicles placed in service after December 31, 2022. A tax credit of up to \$4,000 is also available for the purchase of certain used clean vehicles after December 31, 2022 under Code Sec. 25E. Qualifying vehicles must be manufactured by a qualified manufacturer regulated by Code Sec. 25E. Both manufacture and dealers are subject to reporting requirements. Consult tax professionals for details on the code section.

Used Clean Vehicle Credit: A credit is also available for a qualified buyer who purchases a previously owned clean vehicle after 2022 and before 2033 and may be able to claim a nonrefundable tax credit for the year the vehicle is placed in service. The credit is equal to 30% of the vehicle's purchase price, up to a maximum credit of \$4,000. To be a qualified buyer, the taxpayer: must be 1) an individual 2) buy the vehicle for use and not for resale 3) not qualify as any other taxpayer's dependent, 4) not have claimed the credit during the three years preceding the purchase.

Other Exemptions, Credits, & Deductions:

Exclusion of Cancellation of Indebtedness on Principal Residence: Cancellation of indebtedness income is generally includible in taxable income. However, extended by the Tax Extenders Act of 2020, income from cancellation of debt on a qualified principal residence of up to \$750,000 (\$375,000 if married filing separately) may be excludable for tax years 2021-2025.

Repayment of First-Time Homebuyer Credit: The first-time homebuyer credit is not available for new home purchases. However, taxpayers who previously claimed the credit, which was available for homes purchased during 2008-2011, may have to repay (recapture) their credits over a 15-year period.

Moving Expenses: For tax years 2018-2025, moving expenses are no longer deductible unless you are a member of the Armed Forces on active duty (and their spouse and dependents) who moved pursuant to a military order and incident to a permanent change of station. Moving expenses are claimed on Form 3903.

Transit Benefits: The Protecting Americans from Tax Hikes Act of 2015 extended transit benefits. These include commuter highway vehicle benefits, transit passes, and qualified parking. For taxable years beginning in 2022, the monthly exclusion amount has increased to \$280.

Standard Mileage Rates: For 2022, there has been a mid-year adjustment to the standard mileage rate to address the increased inflation during the year. Therefore, business miles will have to be separated into two periods to apply the two rates as listed in the table at the bottom of this page.

The Alternative Minimum Tax (AMT) Exemption: In 2022, the AMT exemption amounts increased to \$118,100 for married filing jointly, \$59,050 for married filing separately, and \$75,900 for single or head of household filers. The AMT exemption begins to phase out at \$1,079,800 for married filing jointly and \$539,900 for other filers.

Foreign Income

Foreign Financial Assets: If you had foreign financial assets in 2022, you may have to file Form 8938 with your return. In addition, a separate FBAR document must be e-filed by April 18, 2023 if the aggre-

gate value of the foreign accounts exceeds \$10,000 in any time during the calendar year. An automatic extension to October 16, 2023 is allowed if you fail to meet the April 18th annual deadline.

Foreign Earned Income Exclusion: A qualifying individual who lives and works abroad may elect to exclude from gross income certain foreign earned income attributable to their residence in a foreign country during the tax year. For tax year 2022, the maximum foreign earned income exclusion amount is \$112,000. This exclusion amount is increased to \$120,000 for tax year 2023.

Foreign Tax Credit: Taxpayers may elect to claim foreign tax credit if opted out foreign income exclusion. The foreign tax credit, which may be claimed in lieu of a deduction, is a dollar-for-dollar credit against the U.S. tax liability. This limits the combined rate of tax on foreign-source income to the greater of the foreign tax rate or the U.S. tax rate. The credit may be taken for foreign taxes paid directly by U.S. persons.

Consumer Alert

The IRS warns taxpayers to be on the alert for emails and phone calls they may receive which claim to come from the IRS or other federal agencies and which mention their tax refund.

These are almost certainly scams whose purpose is to obtain personal and financial information (such as name, Social Security number, bank account and credit card numbers, or even PIN numbers) from taxpayers which can be used by the scammers to commit identity theft. The emails and calls usually state that the IRS needs the information to process a refund or deposit it into the taxpayer's bank account. The emails often contain links or attachments to what appears to be the IRS website or an IRS "refund application form." However genuine in appearance, these phonies are designed to elicit the information the scammers are looking for.

The IRS does not send taxpayers emails about their tax accounts. Also, the IRS does not request detailed personal information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts. If you receive an unsolicited email claiming to be from the IRS, forward the message to phishing@irs.gov. You may also report misuse of the IRS name, logo, forms or other IRS property to the Treasury Inspector General for Tax Administration toll-free at 1-800-366-4484 or TTY/TDD 1-800-877-8339. If you lost money to a scam that started with an email, you can report the incident with the Federal Trade Commission at www.ftc.gov/complaint or 1-877-IDTHEFT (1-877-438-4338). Visit IRS.gov and enter "identity theft" in the search box to learn more about identity theft and how to reduce your risk.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter. If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, etc., contact the IRS Identity Protection Specialized Unit at 1-800-908-4490 or submit Form 14039. For more information, see Publication 4535, Identity Theft Prevention and Victim Assistance. Victims of identity theft who are experiencing economic harm or a systemic problem or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the National Taxpayer Advocate helpline at 1-877-777-4778.

Standard Mileage Rates:

Category	1/1/2022—6/30/2022	7/1/2022—12/31/2022
Business	58.5 cents per mile	62.5 cents per mile
Medical	18 cents per mile	22 cents per mile
Charitable	14 cents per mile	14 cents per mile
Moving (Armed Forces only)	18 cents per mile	22 cents per mile

Tax Tips for Members During 2023 Tax Filing Season

How to Prepare A Tax Return

Step 1. Gather all records for the current tax return filing year.

Income Records

- Forms W-2/W-2G
- Forms 1099 (Interest, Dividends, Brokerage Statements, Unemployment Compensations, Misc.)
- Schedules K-1 (Investment in Partnerships/S-Corporations)
- Other income documents and records of digital asset transactions (Crypto, NFTs)
- Form 1095-A, Health Insurance Marketplace Statement, to reconcile advance payments or claims Premium Tax Credits for 2022 Marketplace coverage.

Itemized deductions and tax credits

- Medical and dental payment records
- Real estate and personal property tax receipts
- State and local tax payments
- Interest payment records for items such as a home mortgage or home equity loan
- Charitable contributions
- Records of payments for childcare so an individual could work
- Educational expenses

CP01A Notice with your new Identity Protection PIN: only applicable to taxpayer who opted-in to receive an IP PIN or Tried to e-file your tax return and it was 'rejected' because you did not include an IP PIN.

Step 2. Gather any forms, schedules or publications necessary to assist in filing the return. Most IRS offices and many local banks, post offices and libraries have publications designed to provide individuals with information on correctly filing tax returns. Also, you may access the IRS website at www.irs.gov for forms, instructions and publications.

Step 3. Fill in the return. Cents may be rounded to the nearest whole dollar on the tax return and schedules. To do so, raise amounts from 50-99 cents to the next dollar. For example, \$1.39 becomes \$1 and \$1.50 becomes \$2.

Step 4. Review the return for accuracy.

Step 5. Sign and date the return. Form 1040 is not considered a valid return unless signed. A spouse must also sign if it is a joint return.

Step 6. File Return.

Filing Electronically (E-file)

- Due to staffing issues, processing paper returns can take several weeks longer. The IRS encourages taxpayers to file electronically.
- Information regarding available e-filing options can be found at www.irs.gov/e-file-options

Filing Paper Return

- Attach Copy B of Forms W-2, W-2G and 1099-R to the front of the Form 1040.
- Attach all other schedules and forms behind Form 1040 in order of the attachment sequence number.
- If paying any balance due by check, do not staple or attach the payment or Form 1040-V (payment voucher) to the return. Instead, just put them loose in the envelope. Write your name, address, phone number, Social Security number, and form number on your check or money order.
- Private Delivery Services - Tax returns and extensions can be mailed through private delivery services such as DHL Express, Federal Express, and United Parcel Service.

Electronic Payment Options

- Visit www.irs.gov/payments for full listing of electronic payment options.
- Direct Pay – Payment can be directly withdrawn from a bank account through the IRS website or through the software/website the taxpayer or paid preparer used to electronically file the tax return.
- Debit/Credit Cards – The IRS website listed above provides links to pay by debit or credit card. All major cards (VISA, MasterCard, American Express, etc.) are accepted, fees apply.
- Payments by Phone – The IRS website also lists toll-free numbers available to make payments by phone.

Refunds

- Taxpayers can request direct deposit of their tax refunds by filling out the refund section on Form 1040, which includes the taxpayer's bank account number and the bank's routing number.
- For electronically filed returns, a refund will typically be received in about 2 weeks if deposited directly into a checking or savings account.
- Paper checks will be mailed to the address listed on the tax return if direct deposit is not requested. Paper check refunds may take several weeks to arrive by mail.
- Where's My Refund - If taxpayers have not received a refund check within 28 days from the original IRS mailing date, information can be accessed through the website at www.irs.gov/refunds.

Filing an Extension

Taxpayers can get an automatic 6-month extension if, no later than April 18, 2023, Form 4868 will be filed with the IRS. It is important to remember that a 6-month extension to file does not extend the time to pay the taxes. Form 4868, when sent in, must be accompanied by all tax monies due to the U.S. government.

Change of Address

If an individual has changed his or her address from the one listed on that person's last tax return, IRS Form 8822 should be filled out and filed with the agency.

Death of a Taxpayer

If a taxpayer died before filing a required return for 2022, the taxpayer's personal representative (and spouse, in the case of a joint return) must file and sign the return for that person. A personal representative can be an executor, administrator or anyone who oversees the taxpayer's property.

Your Online Account

To access your online account, you must authenticate your identity. To securely log in to your federal tax account, go to IRS.gov/Account. View the amount you owe, review 24 months of payment history, access online payment options, and create or modify an online payment agreement. You can also access your tax records online.

Which Income to Report

- In addition to wages, salaries, tips, unemployment compensation, capital gains, dividend payments and other income listed on the federal tax return, the following kinds of income must be reported:
- Jones Act settlements for lost wages
 - Amounts received in place of wages from accident and health plans (including sick pay and disability pensions) if employer paid for the policy
 - Life insurance proceeds from a policy cashed in if the proceeds are more than the premium paid
 - Canceled debts
 - State income tax refunds
 - Rents
 - Repayments
 - Royalties
 - Unemployment benefits
 - Profits from corporations, partnerships, estates and trusts
 - Endowments
 - Original Issue Discount

- Distributions from self-employed plans
- Bartering income (fair-market value of goods or services received in return for services)
- Tier 2 and supplemental annuities under the Railroad Retirement Act
- Lump-sum distributions
- Gains from the sale or exchange (including barter) of real estate, securities, coins, gold, silver, gems or other property (capital gains)
- Accumulation distributions from trusts
- Prizes and awards (contests, raffles, lottery and gambling winnings)
- Earned income from sources outside the United States
- Director's fees
- Fees received as an executor or administrator of an estate
- Embezzled or other illegal income
- Social Security benefits

Which Income Need Not Be Reported

- The following kinds of income do not need to be reported on the federal tax return:
- Benefits from government welfare programs
 - Jones Act settlements for injuries, pain, suffering, and medical costs
 - Maintenance and Cure
 - Workers' compensation benefits, insurance, damages, etc. for injury or sickness
 - Disability retirement payments (and other benefits) paid by the Veterans Administration
 - Child support
 - Gifts, money or other property inherited or willed
 - Dividends on veterans' life insurance
 - Life insurance proceeds received because of a person's death
 - Amounts received from insurance because of loss of the use of a home due to fire or other casualty to the extent the amounts were more than the cost of normal expenses while living in the home
 - Loan repaid to you

What Items Are Considered Deductions and Credits

- The following are common deductions and credits, which are discussed in more detail in above sections:
- Standard Deduction
 - Itemized Deductions
 - Qualified Business Income Deduction
 - Student Loan Interest
 - Education Credits & Deductions
 - Earned Income Credit (EIC)
 - Child & Dependent Care Credit
 - Energy Credits

Which Records to Keep

Keep records of income (such as receipts), deductions (such as canceled checks) and credits shown on the tax return, as well as any worksheets used to figure them, until the statute of limitations runs out for that return, usually 3 years from the date the return was due or filed, or 2 years from the date the tax was paid, whichever is later. However, it is recommended that all records be kept for about 6 years. Some records should be kept even longer. For example, keep property records (your home, stocks) as long as they are needed to figure the basis of property.

Away at Tax Time

Should Seafarers find themselves overseas and seeking IRS forms or assistance, U.S. embassies and consulates are equipped to provide some taxpayer-related services. At a minimum, IRS forms are available at all U.S. embassies and consulates located in various countries (refer to IRS website for details).

Why Seafarers Must Pay State Income Tax

Federal law prohibits employers from withholding state and local taxes from the wages of mariners working aboard U.S.-flag ships. Specifically, the law [46 USCA 11108(11)] provides that "no part of the wages due or accruing to a master, officer or any other seaman who is a member of the crew on a vessel engaged in the foreign, coastwise, intercoastal, interstate or non-contiguous trade shall be withheld pursuant to the provisions of the tax laws of any state, territory, possession or commonwealth, or a subdivision of any of them, but nothing in this section shall prohibit any such withholding of the wages of any seaman who is employed in the coastwise trade between ports in the same state if such withholding is pursuant to a voluntary agreement between such seaman and his employer."

The law, however, does not exempt seamen from paying state and local taxes. Mariners, just like any other citizens of any given state, must meet their obligations to the government of the area in which they live. Each state has a set of criteria to determine whether an individual is a resident of that state. A seaman should check with a state tax office if he or she is unsure about residency status.

For example, in California during the early 1970s, a case before the California State Board of Equalization stated that a merchant seaman—despite the fact that he was on a ship for 210 days of the year—was a resident of the state for tax purposes. The board took into consideration the fact that the seaman owned a home in California and maintained a bank account in a California-based bank. Additionally, each state has established conditions under which non-residents of that state must pay a portion of state tax if such an individual earned income from a source based in that state. Many states allow a credit in the amount an individual must pay the state if that person has already paid taxes in another state. In 2000, President Clinton signed into law the bipartisan Transportation Worker Tax Fairness Act, a measure aimed at providing "equitable treatment with respect to state and local income taxes for certain individuals who perform duties on vessels."

The law, which took effect Nov. 9, 2000, stipulates that pilots and other mariners "who perform regularly assigned duties while engaged as a master, officer or crewman on a vessel operating on the navigable waters of more than one State" shall be subject to state income tax only in his or her residential state. If any questions arise regarding residency and state tax issues, mariners should telephone the taxpayer assistance office in the state in which they reside.

Where to Get IRS Information

General Information: 1-800-829-1040 may be called for general information between 7am-7pm your local time.

Online: Access the IRS website at www.irs.gov to download forms, instructions and publications; see answers to frequently asked tax questions; search publications on-line by topic or keyword; figure your withholding allowances using their W-4 calculator; check the status of your refund; send the IRS comments or requests for help via email; and sign up to receive local and national tax news by email.

Telephone Help: The IRS is prepared to answer questions by phone. Through the agency's taxpayer information service, publications covering all aspects of tax-filing can be ordered. The federal Tele-Tax system has recorded tax information covering about 150 topics. 1-800-829-4477 is the IRS's automated Tele-

Tax system. When calling from a touch tone phone, the number "9" will repeat the topic and the number "2" will cancel the topic. To listen to a directory of topics after the introductory message finishes, dial 123. You can also check the status of your refund. This telephone service is available 24 hours a day, 7 days a week.

Walk-In Help: IRS representatives are available in many IRS offices around the country to help with tax questions that cannot be answered easily by telephone.

Send IRS Written Questions: Written questions regarding tax returns can be sent directly to an IRS District Director (listed on the tax form). Include a Social Security number with the letter.

Publications: Call 1-800-829-3676 to order current and prior year forms, instructions and publications.

Notice

New Online Tool Available For Finding In-Network Providers, Determining Costs

The Seafarers Health and Benefits Plan (SHBP) is pleased to announce a comprehensive new “cost and quality” tool that is available to all SHBP participants, via mycigna.com, as of Feb. 1, 2023. This tool should prove beneficial by allowing participants to find in-network providers in their respective areas, see ratings from other consumers, and view information about quality and cost of services. Participants can search by type of service, category of provider, or by nature of medical symptom(s). The tool contains information about hundreds of services, and will be expanded at some point.

The tool generates information that is specific to

SHBP participants. Users can see actual costs for specific services (with variations depending on whether annual deductibles have been met). It will list the top five rated providers in the user’s geographic area (and includes options to expand the list). Users also may change the parameters for searching by various distances between a provider’s office and their respective residences.

The SHBP encourages all participants to set up an account on mycigna.com. Once a user is logged in, click on “Find Care and Costs” to start using the cost and quality tool.

Additional information will be available at the hiring halls and from Cigna.

February & March Membership Meetings

Piney Point.....Monday: February 6, March 6
Algonac.....Friday: February 10, March 10
Baltimore.....Thursday: February 9, March 9
Guam.....Thursday: February 23, March 23
Honolulu.....Friday: February 17, March 17
Houston.....Monday: February 13, March 13
Jacksonville.....Thursday: February 9, March 9
Joliet.....Thursday: February 16, March 16
Mobile.....Wednesday: February 15, March 15
New Orleans.....Tuesday: February 14, March 14
Jersey City.....Tuesday: February 7, March 7
Norfolk.....Friday: February 10, March 10
Oakland.....Thursday: February 16, March 16
Philadelphia.....Wednesday: February 8, March 8
Port Everglades.....Thursday: February 16, March 16
San Juan.....Thursday: February 9, March 9
St. Louis.....Friday: February 17, March 17
Tacoma.....Friday: February 24, March 24
Wilmington.....*Tuesday: February 21, Monday: March 20

* Wilmington change due to President’s Day observance.

Each port’s meeting starts at 10:30 a.m

ATTENTION

SEAFARERS

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Seafarers Political Activities Donation

SPAD

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Dispatchers’ Report for Deep Sea

“Total Registered” and “Total Shipped” data is cumulative from Dec. 15, 2022 - Jan. 15, 2023. “Registered on the Beach” data is as of Jan. 15, 2023.

Port	Total Registered			Total Shipped			Trip Reliefs	Registered on Beach		
	All Groups			All Groups				All Groups		
	A	B	C	A	B	C		A	B	C
Deck Department										
Algonac	8	3	2	5	6	3	9	15	2	2
Anchorage	2	0	0	0	2	0	0	2	1	1
Baltimore	1	1	1	0	0	0	0	2	1	1
Fort Lauderdale	14	8	2	14	7	0	5	31	14	5
Guam	4	0	0	1	0	1	1	6	0	0
Harvey	6	4	1	3	4	0	3	13	11	1
Honolulu	19	4	0	8	3	0	3	18	6	0
Houston	31	18	3	24	15	2	20	57	28	5
Jacksonville	28	15	4	16	18	3	23	51	33	5
Jersey City	20	6	4	22	8	0	11	41	9	4
Joliet	2	2	0	0	1	0	0	4	3	1
Mobile	7	3	2	2	2	1	3	11	5	1
Norfolk	20	11	2	12	7	3	12	28	12	1
Oakland	3	0	1	6	0	0	1	10	2	2
Philadelphia	2	3	1	3	4	1	1	2	1	0
Piney Point	1	15	0	1	9	0	1	1	8	0
Puerto Rico	6	3	0	5	2	0	5	10	2	1
Tacoma	19	8	7	11	9	2	8	31	8	8
St. Louis	6	1	0	2	2	0	0	5	0	0
Wilmington	18	5	4	21	5	1	6	40	13	5
TOTALS	217	110	34	156	104	17	112	378	159	43

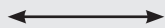
Engine Department										
Algonac	4	0	1	4	0	1	4	4	0	1
Anchorage	0	0	0	0	0	1	0	1	0	0
Baltimore	2	1	1	1	1	0	1	2	0	1
Fort Lauderdale	9	4	2	1	0	1	0	16	9	1
Guam	0	0	0	0	1	0	0	1	1	0
Harvey	2	1	0	1	1	1	2	6	1	1
Honolulu	2	3	2	2	4	0	1	7	4	3
Houston	8	6	2	4	2	1	3	24	9	1
Jacksonville	16	7	3	7	3	2	4	33	17	2
Jersey City	8	7	0	3	4	0	3	13	7	0
Joliet	0	1	0	0	0	0	0	1	0	0
Mobile	2	3	0	2	2	0	1	2	3	0
Norfolk	6	11	4	4	3	2	7	10	15	4
Oakland	3	7	0	4	3	0	5	8	5	1
Philadelphia	0	1	0	2	0	0	1	1	1	0
Piney Point	1	2	1	1	2	1	1	3	2	0
Puerto Rico	4	2	0	4	1	0	2	10	6	0
Tacoma	5	7	5	8	5	3	10	12	6	4
St. Louis	0	0	0	2	0	0	1	3	1	0
Wilmington	6	3	0	3	4	0	3	15	8	1
TOTALS	78	66	21	53	36	13	49	172	95	20

Steward Department										
Algonac	2	1	0	5	0	0	2	2	1	0
Anchorage	0	0	0	0	0	0	0	0	1	0
Baltimore	0	2	0	0	1	0	0	2	1	0
Fort Lauderdale	7	1	1	9	2	1	4	10	2	1
Guam	0	0	2	0	0	1	0	0	0	1
Harvey	2	1	0	1	1	0	1	4	1	0
Honolulu	7	2	1	4	0	0	2	12	3	2
Houston	14	9	0	9	7	1	4	22	11	1
Jacksonville	17	13	1	14	10	2	7	32	16	1
Jersey City	8	3	1	2	3	0	2	15	6	2
Joliet	0	1	0	0	1	0	0	1	0	0
Mobile	3	2	0	2	0	0	1	5	7	1
Norfolk	4	10	3	7	4	3	6	18	12	4
Oakland	7	3	1	8	2	0	3	12	4	1
Philadelphia	0	0	1	0	1	1	0	2	1	0
Piney Point	7	5	0	1	3	0	1	7	5	1
Puerto Rico	3	5	3	1	6	2	4	6	6	2
Tacoma	8	8	0	3	5	0	4	15	9	0
St. Louis	1	0	0	0	2	0	0	3	0	0
Wilmington	11	5	3	7	4	1	2	23	6	3
TOTALS	101	71	17	73	52	12	43	191	92	20

Entry Department										
Algonac	1	1	5	2	2	6	4	1	4	4
Anchorage	0	0	1	0	1	0	0	0	2	2
Baltimore	0	0	0	0	0	1	0	0	0	2
Fort Lauderdale	0	4	3	0	1	1	1	1	5	4
Guam	1	0	2	1	0	1	1	0	0	1
Harvey	1	2	6	0	1	2	1	3	4	5
Honolulu	0	1	5	1	0	0	0	1	4	7
Houston	1	10	20	1	9	8	5	3	18	31
Jacksonville	0	17	61	0	12	27	10	1	34	103
Jersey City	1	13	14	0	8	5	2	1	21	20
Joliet	0	1	0	0	0	0	0	0	1	1
Mobile	0	0	2	0	0	0	0	1	0	1
Norfolk	0	11	14	0	5	9	4	0	17	20
Oakland	2	4	4	0	4	3	1	2	3	7
Philadelphia	0	2	2	0	0	1	0	0	2	1
Piney Point	0	2	10	0	4	11	1	0	2	10
Puerto Rico	0	0	0	0	0	0	0	0	0	1
Tacoma	1	7	6	1	6	3	3	3	14	10
St. Louis	0	0	0	0	0	0	0	0	2	2
Wilmington	2	10	4	0	7	3	0	8	14	9
TOTALS	10	85	159	6	60	81	33	25	147	241
All Departments:	406	332	231	288	252	123	237	766	493	324

Seafarers International Union Directory

Michael Sacco, President
Augustin Tellez, Executive Vice President
David Heindel, Secretary-Treasurer
George Tricker, Vice President Contracts
Tom Orzechowski,
Vice President Lakes and Inland Waters
Dean Corgey, Vice President Gulf Coast
Nicholas J. Marrone, Vice President West Coast
Joseph T. Soresi, Vice President Atlantic Coast
Nicholas Celona, Vice President Government
Services



HEADQUARTERS
5201 Capital Gateway Drive
Camp Springs, MD 20746 (301) 899-0675

ALGONAC
520 St. Clair River Dr., Algonac, MI 48001
(810) 794-4988

ANCHORAGE
721 Sesame St., #1C, Anchorage, AK 99503
(907) 561-4988

BALTIMORE
2315 Essex St., Baltimore, MD 21224
(410) 327-4900

GUAM
P.O. Box 3328, Hagatna, Guam 96932
Cliffline Office Ctr. Bldg., Suite 103B
422 West O'Brien Dr., Hagatna, Guam 96910
(671) 477-1350

HONOLULU
606 Kalihi St., Honolulu, HI 96819
(808) 845-5222

HOUSTON
625 N. York St., Houston, TX 77003
(713) 659-5152

JACKSONVILLE
5100 Belfort Rd., Jacksonville, FL 32256
(904) 281-2622

JERSEY CITY
104 Broadway, Jersey City, NJ 07306
(201) 434-6000

JOLIET
10 East Clinton St., Joliet, IL 60432
(815) 723-8002

MOBILE
1640 Dauphin Island Pkwy, Mobile, AL 36605
(251) 478-0916

NEW ORLEANS
3911 Lapalco Blvd., Harvey, LA 70058
(504) 328-7545

NORFOLK
111 Mill Creek Parkway, Suite 100, Chesapeake, VA 23323
(757) 622-1892

OAKLAND
1121 7th St., Oakland, CA 94607
(510) 444-2360

PHILADELPHIA
2604 S. 4 St., Philadelphia, PA 19148
(215) 336-3818

PINEY POINT
45353 St. George's Avenue, Piney Point, MD
20674
(301) 994-0010

PORT EVERGLADES
1221 S. Andrews Ave., Ft. Lauderdale, FL 33316
(954) 522-7984

SAN JUAN
659 Hill Side St., Summit Hills
San Juan, PR 00920
(787) 721-4033

ST. LOUIS/ALTON
4581 Gravois Ave., St. Louis, MO 63116
(314) 752-6500

TACOMA
3411 South Union Ave., Tacoma, WA 98409
(253) 272-7774

WILMINGTON
510 N. Broad Ave., Wilmington, CA 90744
(310) 549-4001/4002

Inquiring Seafarer

This month's question was posed to members attending classes at the union-affiliated Paul Hall Center for Maritime Training and Education in Piney Point, Maryland.

Question: What are your plans for enhancing your career during the upcoming year?



Clinton Omisong
AB

Well, I'm an AB now and I take bosun jobs from time to time. So, I plan to continue upgrading and become a bosun. I also plan to talk to as many people as I can back home and try to get them to join the SIU.



Terrance Stevens
OS

I will continue taking classes to become an AB. Then I hope to continue working my way up from a C card to B card. That way, I won't have to sit around at the union hall waiting to get a job. Long term, I just want to better position myself to go out and be great.



Semere Debos
QMED

I plan to upgrade as much as possible by attending classes here at the school. This will enhance my career going forward and hopefully make it more lucrative.



Christopher Perry
AB

I plan on applying for my AB unlimited so that I can advance my career forward. Hopefully, before too long, I will be able to start taking bosun's jobs.



Collin Sabitsky
AB

Well right now I'm taking courses to get my AB ticket. Later on, I plan to get enough sea time to continue taking classes. My ultimate goal is to become a bosun or third mate.



Donald Hatch
Pumpman

I will be working at sea aboard as many vessels as I can to start the year off. Later on, I hope that I will be able to come back to Piney Point to upgrade.

Pic From The Past



ABs (and brothers) Jim and Frank Edmonds secure a tank cover on the T-5 tanker *Shenandoah* (operated by Hudson Waterways) in 1974 in New Jersey.

If anyone has a vintage union-related photograph he or she would like to share with other Seafarers LOG readers, please send it to the Seafarers LOG, 5201 Capital Gateway Drive, Camp Springs, MD 20746. Photographs will be returned, if so requested. High-resolution digital images may be sent to webmaster@seafarers.org

Welcome Ashore

Each month, the Seafarers LOG pays tribute to the SIU members who have devoted their working lives to sailing aboard U.S.-flag vessels on the deep seas, inland waterways or Great Lakes. Listed below are brief biographical sketches of those members who recently retired from the union. The brothers and sisters of the SIU thank those members for a job well done and wish them happiness and good health in the days ahead.



DEEP SEA

SALEH ALI

Brother Saleh Ali, 68, signed on with the SIU in 1979 when he sailed aboard the *Coastal California*. He worked in all three departments and last shipped on the *Integrity*. Brother Ali lives in Lexington, South Carolina.



ARMONDO ALVAREZ

Brother Armondo Alvarez, 68, embarked on his career with the union in 1990, first sailing on the *USNS Vindicator*. He shipped in the deck department and upgraded at the Piney Point school on multiple occasions. Brother Alvarez concluded his career aboard the *St. Louis Express*. He makes his home in Jacksonville, Florida.



NEIL BALL

Brother Neil Ball, 68, started sailing with the SIU in 1972 when he worked with Inter-ocean American Shipping. He was a steward department member and upgraded at the Paul Hall Center on multiple occasions. Brother Ball's final vessel was the *Keystone State*. He is a Seattle resident.



JEFFREY BEASLEY

Brother Jeffrey Beasley, 60, joined the Seafarers in 1981, initially sailing on the *Montpelier Victory*. A steward department member, he upgraded at the union-affiliated Piney Point school on multiple occasions. Brother Beasley most recently shipped on the *Texas*. He calls Pennsauken, New Jersey, home.



ALEXIS BONILLA

Brother Alexis Bonilla, 66, joined the union in 2005. He shipped in all three departments and upgraded at the Paul Hall Center on numerous occasions. Brother Bonilla's first vessel was the *Independence*; his last, the *SBX*. He makes his home in Miami.



ELIDIO CANDARI

Brother Elidio Candari, 74, donned the SIU colors in 2001 and first shipped on a Keystone vessel. He was a deck department member and most recently sailed on the *Presque Isle*. Brother Candari is a Las Vegas resident.



GERMAN DOLMO

Brother German Dolmo, 65, joined the union in 1999. A steward department member, he first sailed aboard the *Franklin J. Phillips*. Brother Dolmo upgraded often at the Paul Hall Center. He most recently shipped on the *Maersk Denver* and resides in the Bronx, New York.



MARK HOFFMAN

Brother Mark Hoffman, 62, became an SIU member in 1987 when he sailed on the *USNS Contender*. He upgraded on several occasions at the Paul Hall Center and worked in the deck department. Brother Hoffman's final vessel was the *Ohio*. He is a resident of Kent, Washington.



BERNARD HUTCHING

Brother Bernard Hutching, 65, joined the SIU in 1979. He sailed in the engine department and upgraded often at the union-affiliated Piney Point school. Brother Hutching first shipped on the *Puerto Rico*. He most recently sailed on the *John Boland* and makes his home in Leonardtown, Maryland.



ORIN KING

Brother Orin King, 72, signed on with the union in 2016, sailing first aboard the *Corsica*. He worked in the deck department and upgraded at the Paul Hall Center on multiple occasions. Brother King most recently shipped on the *Liberty Grace* and is a resident of Jacksonville, Florida.



TERRY MAGNO

Brother Terry Magno, 62, began sailing with the Seafarers in 1980, initially working aboard the *Oceanic Independence*. He sailed in the steward department and upgraded at the Paul Hall Center on several occasions. Brother Magno last sailed on the *Patriot*. He lives in Pearl City, Hawaii.



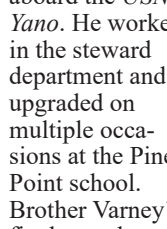
GARY NAGEL

Brother Gary Nagel, 65, donned the SIU colors in 1989. He first sailed aboard the *Cove Trader* and was a member of the deck department. Brother Nagel upgraded at the Piney Point school in 2001. He settled in Costa Mesa, California, after concluding his career on the *Overseas Joyce*.



ALFONSO MARTINEZ

Brother Alfonso Thomas Martinez, 66, signed on with the SIU in 2007. A steward department member, he initially worked on the *President Truman*. Brother Thomas Martinez most recently sailed on the *Safmarine Ngami*. He lives in the Bronx, New York.



ROBERT VARNEY

Brother Robert Varney, 67, joined the union in 1999 and first sailed aboard the *USNS Yano*. He worked in the steward department and upgraded on multiple occasions at the Piney Point school. Brother Varney's final vessel was the *USNS Montford Point*. He resides in Jacksboro, Tennessee.



VICTORINO VIERNES

Brother Victorino Viernes, 63, embarked on his career with the Seafarers in 2001 when he shipped on the *USNS Able*. He sailed in the engine department and upgraded on several occasions at the Paul Hall Center. Brother Viernes last shipped on the *USNS Capella* and settled in North Las Vegas, Nevada.



MATILDE ZUNIGA

Brother Matilde Zuniga, 65, became an SIU member in 1989. He

upgraded often at the Paul Hall Center and primarily worked in the deck department. Brother Zuniga's first vessel was the *Independence*. He most recently sailed on the *Overseas Cascade* and is a Houston resident.



INLAND

DANIEL BRUTON

Brother Daniel Bruton, 66, joined the Seafarers International Union in 1995. He upgraded at the union-affiliated Piney Point school in 1997. Brother Bruton worked for OSG Ship Management for the duration of his career. He lives in Upper Chichester, Pennsylvania.

MARK GASKILL

Brother Mark Gaskill, 65, signed on with the Seafarers in 1995 when he was employed with McAllister Towing of Virginia. A deck department member, he upgraded at the Paul Hall Center on multiple occasions. Brother Gaskill most recently sailed on the *Courage*. He makes his home in Sea Level, North Carolina.



CALVIN HATFIELD

Brother Calvin Hatfield, 62, began sailing with the Seafarers in 1978. He was a deck department member and worked for Higman Barge Lines for his entire career. Brother Hatfield lives in Call, Texas.

GUSTAVE LEDAY

Brother Gustave Leday, 63, started his career with the union in 1988 when he worked with Hvide Marine. He shipped in both the deck and engine departments. Brother Leday's final vessel was the *Samson*. He resides in Port Arthur, Texas.

TERRY MURLEY

Brother Terry Murley, 65, joined the SIU in 1978. He upgraded at the Paul Hall Center on numerous occasions and sailed in the deck department. Brother Murley was employed by Crescent Towing & Salvage for the duration of his career. He resides in Ponchatoula, Louisiana.



MICHAEL PIZZITOLA

Brother Michael Pizzitola, 72, signed on with the union in 1976. A deck department member, he worked for

G&H Towing for his entire career. Brother Pizzitola makes his home in Hallettsville, Texas.

ELMER PRESTIDGE

Brother Elmer Prestidge, 64, embarked on his career with the Seafarers in 1980 when he shipped on the *Manhattan Island*. He sailed in the engine department and upgraded at the Piney Point school on multiple occasions. Brother Prestidge most recently worked on the *Dodge Island*. He resides in Walton, New York.



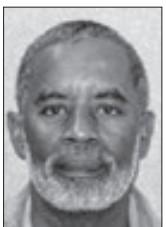
JOHN SCHUSTER

Brother John Schuster, 62, became an SIU member in 1991 when he sailed with OSG Ship Management. He upgraded at the Paul Hall Center on multiple occasions and worked in the deck department. Brother Schuster remained with the same company for most of his career. He lives in Cape May County, New Jersey.



JEROME SMITH

Brother Jerome Smith, 66, joined the Seafarers International Union in 1991. He primarily sailed in the deck department and upgraded at the Piney Point school on several occasions. Brother Smith's first vessel was the *USNS Regulus*; his last, the *RocketShip*. He resides in Mobile, Alabama.



JAMES WEST

Brother James West, 63, signed on with the Seafarers in 1977. Sailing in the deck department, he worked for Dravo Basic Materials for his entire career. Brother West calls Citronelle, Alabama, home.

GLENN WILLIAMS

Brother Glenn Williams, 65, donned the SIU colors in 2013, initially working for Crowley Towing and Transportation. He upgraded at the Paul Hall Center on multiple occasions and sailed in both the deck and engine departments. Brother Williams most recently shipped aboard the *Pacific Reliance*. He makes his home in Fort Walton Beach, Florida.



Final Departures



DEEP SEA

LAWRENCE DUEITT

Pensioner Lawrence Dueitt, 95, died December 22. He signed on with the Seafarers in 1955. A deck department member, he first shipped with Interocean American Shipping Corporation. Brother Dueitt last sailed on the *Sacramento* and became a pensioner in 1991. He resided in Mobile, Alabama.

GARY FAVALORA

Pensioner Gary Favalora, 74, passed away December 30. He embarked on his career with the SIU in 1994, initially sailing aboard the *Manhattan Island*. Brother Favalora sailed in the steward department and concluded his career on the *APL Pearl*. He retired in 2013 and called Covington, Louisiana, home.



DANIEL HERRERA

Pensioner Daniel Herrera, 95, died December 29. He joined the Seafarers International Union in 1965. Brother Herrera's first vessel was the *Steel Scientist*. He sailed in the steward department and last shipped on the *Mayaguez*. Brother Herrera went on pension in 1992 and lived in Puerto Rico.



DERRICK HURT

Brother Derrick Hurt, 57, has passed away. Born in Maryland, he began his career with the SIU in 1994 when he shipped on the *Constellation*. Brother Hurt sailed in the deck department, most recently aboard the *Potomac Express*. He was a resident of Richmond, Virginia.



GEORGE JORDANIDES

Pensioner George Jordanides, 85, died January 1. He signed on with the union in 1979, initially sailing aboard the *Point Judy*. A deck department member, Brother Jordanides concluded his career on the *Constellation*.



in 2004. He became a pensioner the following year and settled in Kissimmee, Florida.

EULA KOPPEL

Sister Eula Koppel, 61, passed away June 3. She joined the union in 1982 when she shipped on the *Dynachem*. Sister Koppel was a steward department member and last sailed aboard the *Jack Lummus* in 1993.



She resided in Taylorsville, Kentucky, her native state.

MELVIN MORGAN

Pensioner Melvin Morgan, 78, died December 16. He joined the SIU in 1961, initially sailing with Suwannee Steamship. Brother Morgan sailed in the steward department. He went on pension in 2008 after concluding his career on the *Horizon Kodiak*. Brother Morgan lived in Othello, Washington.



OLIVER ORTIZ

Brother Oliver Ortiz, 98, passed away November 30. He signed on with the union in 1952 when he sailed aboard the *Yaka*. Brother Ortiz was a deck department member and last shipped on the *Oakland* in 1985. He made his home in Puerto Rico.



OSMAN RAJI

Pensioner Osman Raji, 75, died December 6. He became a member of the SIU in 1978 when he sailed aboard the *Cove Engineer*. Brother Raji worked in the deck department and most recently shipped on the *John U.D. Page*. He became a pensioner in 2016 and settled in Brooklyn, New York.



ANTONIO RODRIGUEZ

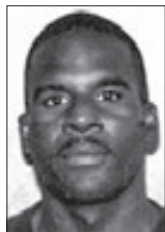
Pensioner Antonio Rodriguez, 85, passed away January 5. He embarked on his career with the Seafarers International Union in 1970. Brother Rodriguez was

a deck department member and also worked on shore gangs. He was last employed with Sealand before his retirement in 1999. Brother Rodriguez lived in the Dominican Republic.



HERBERT SCYPES

Pensioner Herbert Scypes, 91, died December 18. He donned the SIU colors in 1956 and sailed in the steward department. Brother Scypes first worked with Waterman Steamship Corporation. He last sailed on the *Overseas Harriette* before going on pension in 1996. Brother Scypes resided in Mobile, Alabama.



GREAT LAKES

RICHARD BOCKERT

Pensioner Richard Bockert, 86, passed away January 2. He joined the SIU in 1970, initially sailing aboard the *Steel Age*. A deck department member, Brother Bockert last sailed aboard the *Walter J. McCarthy*. He became a pensioner in 2007 and settled in Fort Dodge, Iowa.



ARTHUR DUFEE

Pensioner Arthur Dufree, 85, died January 4. He signed on with the union in 1961 and first sailed with Zenith Dredge Company. Brother Dufree continued working for the same company for most of his career. He began collecting his pension in 1999 and made his home in Duluth, Minnesota.

INLAND

FLOYD PHILLIPS

Pensioner Floyd Phillips, 76, passed away December 13. He began sailing with the SIU in 1990. Brother Phillips sailed in the engine department and was employed with Great



Lakes Dredge and Dock for the duration of his career. He retired in 2009 and resided in Avella, Pennsylvania.

EDWARD WHITFIELD

Pensioner Edward Whitfield, 81, died December 9. A deck department member, he donned the union colors in 1997. Brother Whitfield worked for Penn Maritime for his entire career. He went on pension in 2012 and settled in Hockessin, North Carolina.



NMU

ROBERTO ALTAMIRANO

Pensioner Roberto Altamirano, 96, passed away January 10. Brother Altamirano sailed in the deck department and concluded his career aboard the *Genevieve Lykes*. He retired in 1992 and made his home in Auburn, Alabama.

DAVID DAVIS

Pensioner David Davis, 82, died November 28. A deck department member, Brother Davis last shipped on the *Cape Henry* in 1996. He became a pensioner the same year and lived in Wilson, North Carolina.

ERNEST HOPPER

Pensioner Ernest Hopper, 82, passed away December 16. Brother Hopper worked in the deck department. He went on pension in 1995 after sailing on his final vessel, the *Stella Lykes*. Brother Hopper called Metairie, Louisiana, home.

FRANCIS MCCANN

Pensioner Francis McCann,

76, died November 18. Brother McCann last sailed aboard the *Green Wave* in 2003 and was a deck department member. He began collecting his pension in 2012 and made his home in New Orleans.

MURPHY MIDDLETON

Pensioner Murphy Middleton, 93, passed away June 30. Brother Middleton sailed in the steward department, most recently aboard the *Megallanes*. He became a pensioner in 1993 and settled in North Charleston, South Carolina.

NAHON MORALES

Pensioner Nahon Morales, 87, died December 23. Brother Morales worked in the deck department. He retired in 1996 after concluding his career aboard the *Mormac Sky*. Brother Morales resided in Puerto Rico.

CLAYTON PARRY

Pensioner Clayton Parry, 96, passed away December 10. Brother Parry was born in Quincy, Massachusetts. He last sailed aboard the *American Accord* before going on pension in 1984. Brother Parry lived in Haverhill, Massachusetts.



In addition to the foregoing individuals, the following union members have also passed away. Insufficient information was available to develop summaries of their respective careers.

NAME	AGE	DOD
Aguilar, Armando	86	12/01/2022
Manning, Lee	94	12/04/2022

**Have You Missed
An Issue of the Seafarers Log?**

PDF versions of
nearly every edition
are available
at seafarerslog.org

You can also
scan this QR code
to go directly to the
website



Digest of Shipboard Union Meetings

The Seafarers LOG attempts to print as many digests of union shipboard minutes as possible. On occasion, because of space limitations, some will be omitted.

Ships' minutes first are reviewed by the union's contract department. Those issues requiring attention or resolution are addressed by the union upon receipt of the ships' minutes. The minutes are then forwarded to the Seafarers LOG for publication.

MAERSK SENTOSA (Maersk Line, Limited), October 23 – Chairman **Ion Irimia**, Secretary **Charles Brooks**, Deck Delegate **Kyle Silva**, Engine Delegate **Rafii Ibrahim Paramana**. Chairman reported a safe trip. No beefs or disputed OT reported. Crew discussed medical benefits and offered suggestions on how to possibly improve them. Members requested a centralized hard drive for movies aboard ship and for multiple physical exams per year to no longer be required.

MAERSK CHICAGO (Maersk Line, Limited), October 29 – Chairman **Gerald Alford**, Secretary **Norma West**, Educational Director **David Watkins**, Steward Delegate **Richard Torres**. Secretary reported an enjoyable trip. Crew discussed ship funds with captain so they could order DVD players, various board games and other items. No beefs or disputed OT reported. Members requested increase in vacation benefits. Crew reviewed company policies regarding alcohol consumption in port and sexual assault/harassment training. Members suggested creating a program that would expedite physicals.

AMERICAN PHOENIX (Intrepid Personnel & Provisioning), October 31 – Chairman **Charles Hill**, Secretary **John Greubel**, Educational Director **Benjamin Mathews**, Deck Delegate **Edward Gavagan**, Engine Delegate **Jose Smith**, Steward Delegate **Jose Clotter**. SIU Patrolman Kelly Krick boarded ship in Houston and reviewed details of new contract. Educational director advised crew to upgrade at the union-affiliated Paul Hall Center for Maritime Training and Education and to

keep documents current. Crew thanked chief cook for great meals and agreed to add *American Phoenix* to the “good feeder” list.

LIBERTY PASSION (Liberty Maritime) November 13 – Chairman **Val Custis**, Secretary **Gerald Joseph**, Deck Delegate **Donald Appu**, Engine Delegate **Joneses Ente**, Steward Delegate **Nadine Nome-Ryf**. Chairman urged members to renew shipping documents before they expire. He encouraged everyone to recruit people they know that might be interested in joining the SIU. More overtime needs to be added to the deck department, per deck delegate. Engine delegate reported that no overtime was given for trash handling/burning. Crew received new refrigerators and mattresses. Members suggested reducing sea time requirements needed to qualify for pension benefits.

NATIONAL GLORY (Intrepid Personnel & Provisioning), November 27 – Chairman **Joseph White**, Secretary **Lionel Packnett**, Educational Director **Edward Williams**, Deck Delegate **Moises Arzu**, Steward Delegate **Esperanza Crespo-Guillen**. Chairman thanked everyone for a smooth voyage and praised steward department for a job well done. He noted the positive impact that good food has on a member's life at sea. Steward department thanked everyone for their help keeping mess halls clean. Educational director reminded crew to secure higher wages by upgrading at the Piney Point school. Deck delegate discussed plans pertaining to coffee and meal breaks for ABs. No beefs or disputed OT reported. Members discussed frustrations

due to having no internet aboard ship. Next port: Houston.

GREEN BAY (Waterman), December 7 – Chairman **Nicholas Turano**, Secretary **Derrick Williams**, Deck Delegate **Tenereo Cacpal**. Educational director advised crew to upgrade at the Paul Hall Center, located in Piney Point, Maryland. Televisions are wanted in each room, per ship's treasurer. New mattresses have been ordered. Members were encouraged to continue doing their part by keeping rooms and other areas clean. Next port: Vancouver, Washington.

MAERSK KINLOSS (Maersk Line, Limited), December 17 – Chairman **Rufino Giray**, Secretary **William Storey**, Educational Director **Tijani Rashid**. Chairman announced payoff at sea December 18 in Newark, New Jersey. Ship to receive more money for food and consumables at the first of the year, per secretary. Educational director discussed the importance of upgrading at the SIU-affiliated Paul Hall Center, as well as renewing credentials early. No beefs or disputed OT reported. Members discussed new retirement plan, sea-time requirements and problems with not getting overtime due to cargo. Crew requested improved Wi-Fi. Next port: Newark, New Jersey.

POHANG PIONEER (U.S. Marine Management), December 17 – Chairman **Mohamed Mohamed**, Secretary **Rudy Lopez**, Deck Delegate **June Kirk Margaja**, Engine Delegate **Kevin Hunt**, Steward Delegate **Jack Boscia**. New TV for crew mess and new dryer for crew laundry received. Crew thanked steward

Supporting Our Troops



U.S. Marines in mid-January load an MV-22B Osprey onto the SIU-crewed dry cargo ship *USNS Green Ridge* (Waterman) in San Diego. According to the Defense Department, the materiel will be utilized for “a self-mobile crisis response force that conducts theater-security missions to protect U.S. personnel, property, and interests in the U.S. Marine Corps Forces Europe/Africa area of responsibility.” (U.S. Marine Corps photo by Lance Cpl. Daniel Childs)

department for good food. Chairman reminded everyone to keep documents current and to upgrade at the Piney Point school when possible. He also encouraged members to contribute to SPAD (Seafarers Political Activities Donation, the union's voluntary political action fund). No beefs or disputed OT reported. Members requested movies and for the treadmill to be moved back to the gym. Crew wished everyone happy holidays. Next port: Sasebo, Japan.

GLOBAL SENTINEL (Subcom), January 11 – Chairman **Lee Hardman**, Secretary **Randy Sudario**, Educational Director **Nicolae Marinescu**, Deck Delegate **Eric Young**, Engine Delegate **Danilo**

Achacoso, Steward Delegate **Jafet Mista-Mendez**. Chairman extended “big thanks to (SIU VP Contracts) George Tricker and SIU for getting contract done with increase in pay, vacation, and a stipend for having a security clearance.” He discussed purchase of fitness equipment and encouraged crew to continue helping keep laundry and lounge areas clean. He also reported on air conditioning and Wi-Fi. Secretary mentioned plans to purchase two new refrigerators. Educational director reminded everyone to check documents before sailing, to make sure they're up-to-date. Similarly, keep medical certificates current. No beefs or disputed OT reported. Crew was reminded that fresh linen is available every week.

Know Your Rights

FINANCIAL REPORTS. The Constitution of the SIU Atlantic, Gulf, Lakes and Inland Waters District makes specific provision for safeguarding the membership's money and union finances. The constitution requires a detailed audit by certified public accountants every year, which is to be submitted to the membership by the secretary-treasurer. A yearly finance committee of rank-and-file members, elected by the membership, each year examines the finances of the union and reports fully their findings and recommendations. Members of this committee may make dissenting reports, specific recommendations and separate findings.

TRUST FUNDS. All trust funds of the SIU Atlantic, Gulf, Lakes and Inland Waters District are administered in accordance with the provisions of various trust fund agreements. All these agreements specify that the trustees in charge of these funds shall equally consist of union and management representatives and their alternates. All expenditures and disbursements of trust funds are made only upon approval by a majority of the trustees. All trust fund financial records are available at the headquarters of the various trust funds.

SHIPPING RIGHTS. A member's shipping rights and seniority are protected exclusively by contracts between the union and the employers. Members should get to know their shipping rights. Copies of these contracts are posted and available in all union halls. If members believe there have been violations of their shipping or seniority rights as contained in the contracts between the union and the employers, they should notify the Seafarers Appeals Board by certified mail, return receipt

requested. The proper address for this is:

Augustin Tellez, Chairman
Seafarers Appeals Board
5201 Capital Gateway Drive
Camp Springs, MD 20746

Full copies of contracts as referred to are available to members at all times, either by writing directly to the union or to the Seafarers Appeals Board.

CONTRACTS. Copies of all SIU contracts are available in all SIU halls. These contracts specify the wages and conditions under which an SIU member works and lives aboard a ship or boat. Members should know their contract rights, as well as their obligations, such as filing for overtime (OT) on the proper sheets and in the proper manner. If, at any time, a member believes that an SIU patrolman or other union official fails to protect their contractual rights properly, he or she should contact the nearest SIU port agent.

EDITORIAL POLICY — THE SEAFARERS LOG. The *Seafarers LOG* traditionally has refrained from publishing any article serving the political purposes of any individual in the union, officer or member. It also has refrained from publishing articles deemed harmful to the union or its collective membership. This established policy has been reaffirmed by membership action at the September 1960 meetings in all constitutional ports. The responsibility for Seafarers *LOG* policy is vested in an editorial board which consists of the executive board of the union. The executive board may delegate, from among its ranks, one individual to carry out this responsibility.

PAYMENT OF MONIES. No monies are to be paid to anyone in any official capacity in the SIU unless an official union receipt is given for same. Under no circumstances should any member pay any money for any reason unless he is given such receipt. In the event anyone attempts to require any such payment be made without supplying a receipt, or if a member is required to make a payment and is given an official receipt, but feels that he or she should not have been required to make such payment, this should immediately be reported to union headquarters.

CONSTITUTIONAL RIGHTS AND OBLIGATIONS. Copies of the SIU Constitution are available in all union halls. All members should obtain copies of this constitution so as to familiarize themselves with its contents. Any time a member feels any other member or officer is attempting to deprive him or her of any constitutional right or obligation by any methods, such as dealing with charges, trials, etc., as well as all other details, the member so affected should immediately notify headquarters.

EQUAL RIGHTS. All members are guaranteed equal rights in employment and as members of the SIU. These rights are clearly set forth in the SIU Constitution and in the contracts which the union has negotiated with the employers. Consequently, no member may be discriminated against because of race, creed, color, sex, national or geographic origin.

If any member feels that he or she is denied the equal rights to which he or she is entitled, the member should notify union headquarters.

SEAFARERS POLITICAL ACTIVITY DONATION (SPAD). SPAD is a separate segregated fund. Its proceeds are used to further its objects and purposes including, but not limited to, furthering the political, social and economic interests of maritime workers, the preservation and furthering of the American merchant marine with improved employment opportunities for seamen and boatmen and the advancement of trade union concepts. In connection with such objects, SPAD supports and contributes to political candidates for elective office. All contributions are voluntary. No contribution may be solicited or received because of force, job discrimination, financial reprisal, or threat of such conduct, or as a condition of membership in the union or of employment. If a contribution is made by reason of the above improper conduct, the member should notify the Seafarers International Union or SPAD by certified mail within 30 days of the contribution for investigation and appropriate action and refund, if involuntary. A member should support SPAD to protect and further his or her economic, political and social interests, and American trade union concepts.

NOTIFYING THE UNION — If at any time a member feels that any of the above rights have been violated, or that he or she has been denied the constitutional right of access to union records or information, the member should immediately notify SIU President Michael Sacco at headquarters by certified mail, return receipt requested. The address is:

Michael Sacco, President
Seafarers International Union
5201 Capital Gateway Drive
Camp Springs, MD 20746

Paul Hall Center Upgrading Course Dates

The following is a list of courses that currently are scheduled to be held at the Paul Hall Center for Maritime Training and Education in Piney Point, Maryland during the next several months. More courses may be added. Course additions and cancellations are subject to change due to COVID-19 protocols. All programs are geared toward improving the job skills of Seafarers and promoting the American maritime industry.

Seafarers who have any questions regarding the upgrading courses offered at the Paul Hall Center may call the admissions office at (301) 994-0010.

Title of Course	Start Date	Date of Completion
Deck Department Upgrading Courses		
Able Seafarer-Deck	February 27 April 10 June 5	March 17 April 28 June 23
Lifeboat/Water Survival	February 13 March 13 April 10 May 8	February 24 March 24 April 21 May 19
RFPNW	March 20 May 1	April 7 May 19
Fast Rescue Boat	July 17	July 21
Leadership & Management Skills	June 19	June 23
Engine Department Upgrading Courses		
RFPEW	May 1	May 26
FOWT	February 27 April 3	March 24 April 28
Junior Engineer Program	March 27 June 5	May 19 July 28
Marine Electrician	April 24	May 26
Marine Refer Tech	March 13	April 21
Advanced Refer Containers	April 10	April 21
Machinist	March 13	March 31
Pumpman	April 3	April 7
Welding	March 20 May 8	April 7 May 26
Engineroom Resource Management	June 12	June 16
Steward Department Upgrading Courses		
Certified Chief Cook	February 20 March 27 May 1 June 5 July 10	March 24 April 28 June 2 July 7 August 11

Title of Course	Start Date	Date of Completion
Steward Department Upgrading Courses		
ServSafe Management	February 13 March 20 April 24 May 29 July 3 August 7	February 17 March 24 April 28 June 2 July 7 August 11
Advanced Galley Operations	March 13 May 22	April 7 June 16
Chief Steward	April 17 June 26	May 12 July 21
Safety/Open Upgrading Courses		
Combined Basic/Advanced Firefighting	June 5	June 9
Basic Training	April 17	April 21
Basic Training Revalidation	February 13 February 24 March 20 March 24 April 7 April 17 April 21 May 1 May 5 May 22 June 2	February 13 February 24 March 20 March 24 April 7 April 17 April 21 May 1 May 5 May 22 June 2
Basic Training/Adv. FF Revalidation	May 15	May 19
Government Vessels	February 13 March 13 March 20 April 10 April 24 May 8 June 19	February 17 March 17 March 24 April 14 April 28 May 12 June 19
Tank Ship Familiarization DL	February 20 May 22	February 24 May 26
Tank Ship Familiarization LG	February 27 May 15	March 3 May 19

Important Notice To All Students

Students who have registered for classes at the Paul Hall Center for Maritime Training and Education, but later discover - for whatever reason - that they can't attend, should inform the admissions department immediately so arrangements can be made to have other students take their places

UPGRADING APPLICATION

Name _____
Address _____
Telephone (Home) _____ (Cell) _____
Date of Birth _____
Deep Sea Member ☐ Lakes Member ☐ Inland Waters Member ☐

If the following information is not filled out completely, your application will not be processed.

Social Security # _____ Book # _____
Seniority _____ Department _____
Home Port _____
E-mail _____
Endorsement(s) or License(s) now held _____

Are you a graduate of the SHLSS/PHC trainee program? ☐ Yes ☐ No
If yes, class # and dates attended _____
Have you attended any SHLSS/PHC upgrading courses? ☐ Yes ☐ No

With this application, COPIES of the following must be sent: One hundred and twenty-five (125) days seetime for the previous year, MMC, TWIC, front page of your book including your department and seniority and qualifying sea time for the course if it is Coast Guard tested. Must have a valid SHBP clinic through course date.

I authorize the Paul Hall Center to release any of the information contained in this application, or any of the supporting documentation that I have or will submit with this application to related organizations, for the purpose of better servicing my needs and helping me to apply for any benefits which might become due to me.

COURSE	START DATE	DATE OF COMPLETION
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

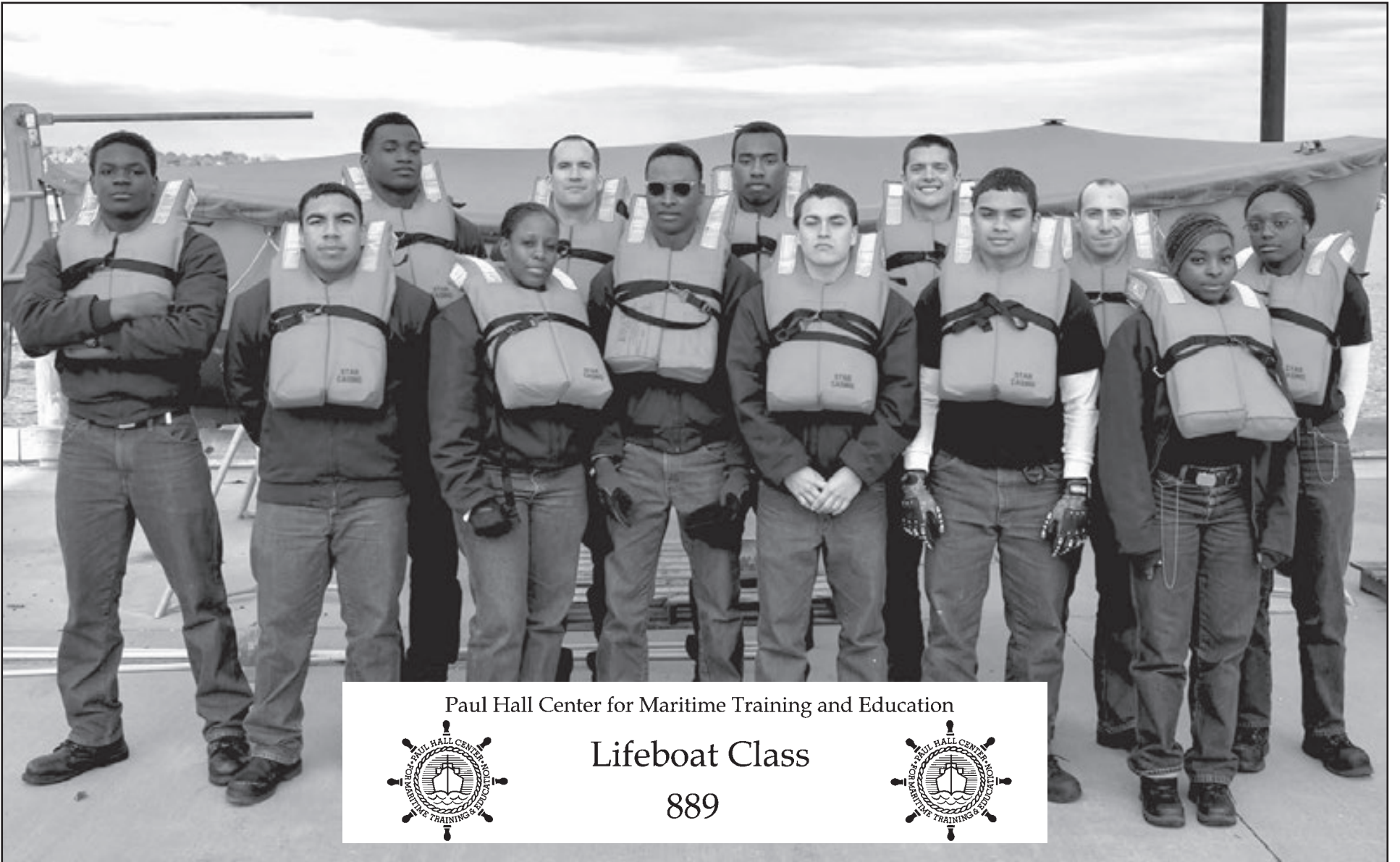
LAST VESSEL: _____ Rating: _____
Date On: _____ Date Off: _____
SIGNATURE _____ DATE _____

NOTE: *Transportation will be paid in accordance with the scheduling letter only if you present original receipts and successfully complete the course. If you have any questions, contact your port agent before departing for Piney Point. Not all classes are reimbursable. Return completed application to: Paul Hall Center for Maritime Training and Education Admissions Office, Email: upgrading@seafarers.org Mail: 45353 St. George's Ave., Piney Point, MD 20674 Fax: 301-994-2189.*

The Seafarers Harry Lundeberg School of Seamanship at the Paul Hall Center for Maritime Training and Education is a private, non-profit, equal opportunity institution and admits students, who are otherwise qualified, or any race, nationality or sex. The school complies with applicable laws with regard to admission, access or treatment of students in its programs or activities.

2/23

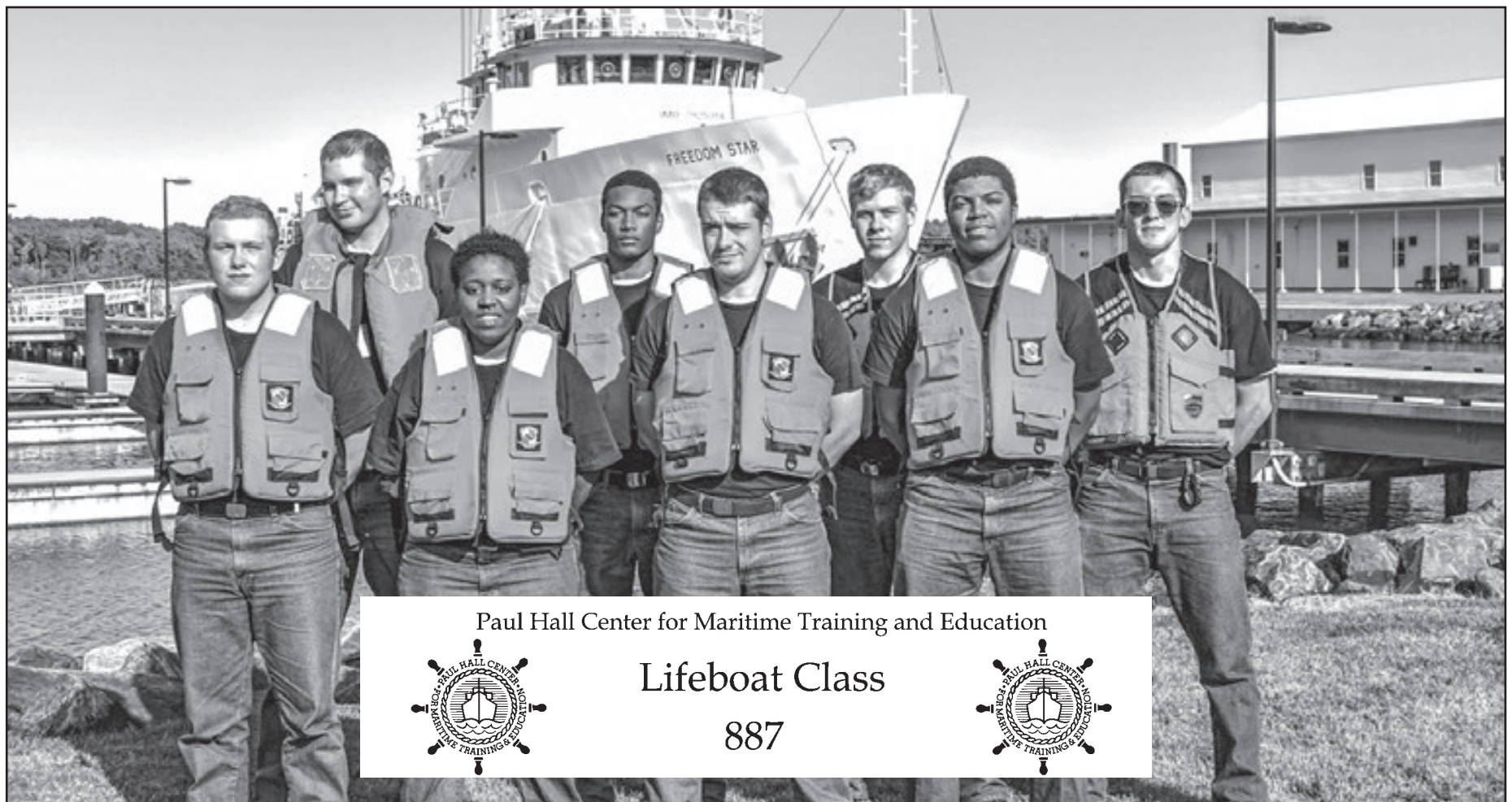
Paul Hall Center Classes



Apprentice Water Survival Class #889 – Graduated December 2 (above, in alphabetical order): Rickay Channer, Curtis Gillard II, Isaiah Godette, Terrence Green Jr., Kamaria La-pread, Sherman McClain Jr., Thaisha Morris, Amar Ogletree, Malik Oxendine Jr., Nick Randall, James Shoats, Armani Wells and Ross Williams.

Correction

On Page 18 of the December 2022 *Seafarers LOG*, we erroneously identified the photo below as Paul Hall Center Apprentice Water Survival Class #886. In fact, this is Class #887. We apologize for any inconvenience our oversight may have caused anyone affected, especially the trainees.



Apprentice Water Survival Class #887 – Graduated Oct. 7 (above, in alphabetical order): Diego Diaz Florez, Britorria Hogan, Craig Lash II, Matthew McManus, Pyron Meyers, Kaicee Proctor, Christopher Rolbiecki and Ubaydulwakeel Shambley.

Paul Hall Center Classes



Tank Ship Familiarization LG – Graduated November 4 (above, in alphabetical order): Ayesh Saleh Boobak Ahmed, Nabil Saleh Ahmed, Saif Al Tamimi, Timothy Behnke, Willie Dawston Jr., Gerald Durham, Alfred Edmond, David Garrett, Deon Green, Alton Hickman Jr., Ransom Andrew Ki O’ka Puuku I. Kauwe, Steven Laubach, Saber Abdulhamid Naser, Kelly Percy, Fahmi Ali Taher Saeed, Mohsen Mohamed Said, Ahmed Omar Sharif, Andrea Sharpe, Rafael Tavera-Gonzalez and Mukhtar Mohamed Yahia.

RFPNW (Phase III) – Graduated November 25 (photo at right, in alphabetical order): Mukhtar Nasser Ahmed Ali, Dale Armstrong III, Parker Hampton, Kaylah Hill, Jordan Jeffries, Joseph McCrea, Derrel Oliver, De’Andre Peden, Julian Ramirez, Felix Manuel Rivera Rodriguez and Domingo Ladrangan Sadia IV. Class instructor Dominic Hix is at the far right. Upon the completion of their training, each plans to work in the deck departments of SIU-contracted vessels.



**Important Notice
To All Students**

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UA to AS-Deck – Graduated November 4 (above, in alphabetical order): Ramona Cabrera Appleby, Johncarlo Garibaldi, Seth James, Bryce Kennebeck, Jesse Schecher, Alec Stensaa, Bradley Tucker and Emilie Whitlow.



Welding – Graduated November 18 (above, in alphabetical order): William Aebi, Jonathan Augusto Bernardez, Jade Napualeilokelani Ezera, Kenneth Loria Zuniga, Tracy Mitchell Jr. and Joel Williams. Class instructor Chris Raley is at the far right.



Marine Electrician – Graduated December 2 (photo at left, in alphabetical order): Justin Bodnar, Hector Ismael Caballero, Rustin Calame, Michael Clark, Christian Cruz, Tony Hamaguchi, Daryl Hicks, Wordell Prescott and Sanjay Waidyarachchi. Roy Graham, their instructor, is at the far left.



RFPEW – Graduated October 21 (above, in alphabetical order): Saif Al Tamimi, Jesse Kleinfelter and Morey Lewis. Class instructor John Wiegman III is at the far right.



Government Vessels – Graduated November 10 (above, in alphabetical order): Basheer Abdo Hasan Ali, Karen Barron, Johnnie Owens Jr. and Kevin Royster.

Junior Engineer (Basic Electricity) – Graduated November 11 (photo at right, in alphabetical order): David Argo Jr., Samuel Fagerness, Michael Jamal Garcia, Troy Hubbard Jr., Thomas Koncul, Cristian Efrain Lalin, Tyler Maddox, Zeke Pasquarelli and Joeseff Moses Shaibi. Christopher Morgan, their instructor, is in the back row at the far left.



Basic Training (First Aid, CPR & AED) – Upgrader Adrian Bartholomew recently completed his requirements in this class. A member of the engine department, Bartholomew graduated October 28.



Advanced Galley Operations – Graduated November 4 (above, in alphabetical order): Mark Brooks, Lady Joanna Cano-Orozco, Todd Curry, Dylan Faile, Najeeb Ali Ginah, Janelle Harper and Shadonna Jones. (Note: Not all are pictured.)

SEAFARERS LOG

OFFICIAL PUBLICATION OF THE SEAFARERS INTERNATIONAL UNION • ATLANTIC, GULF, LAKES AND INLAND WATERS, AFL-CIO

**Paul Hall Center
Class Photos
Pages 21-23**



SIU Asst. VP Joe Vincenzo (right) welcomes retired Recertified Bosun Dana Cella to the hall as he contributes to the cause.



SA Christopher Dizon helps carry gifts for transport.



Recertified Bosun Sanjay Gupta is a longtime backer of the program.

Truly a Team Effort

SIU Continues Outreach for Military Families

Holiday traditions vary, but for the past 16 years, one particular philanthropic outreach invariably has been on the SIU's calendar in Tacoma, Washington.

That mission is known as Santa's Castle, which produces donations of toys and other presents for U.S. military families (primarily E-4 and below) from Joint Base Lewis-McChord (JBLM), Washington, and from other bases.

SIU Assistant Vice President Joe Vincenzo said the union's participation in 2022 proved as strong as ever, and resulted in more than \$8,000 worth of donations. The union also hosted a luncheon Dec. 16 for Santa's Castle volunteers, SIU members, retirees and their families and friends. Immediately afterward, the donations were loaded into trucks and vans for transportation to the nearby Santa's Castle facility.

"Seafarers reached deep in their pockets to make this year

as special as previous years, bringing Christmas to hundreds of lower-ranking enlisted service members and families and to show their appreciation and thanks to our war fighters and peacekeepers," Vincenzo said. "And it's not just our rank-and-file members who participate, Seattle-based Crowley Maritime has consistently contributed to the toy drive over the years and this year was no different. Additionally, Tacoma Seafarers are always inspired to know that SIU executives' own contributions help get us across the finish line. This truly is a team effort that we can all be proud of, running on 16 consecutive years with a total contribution well north of \$100,000. The spirit of giving here remains as strong as ever."

Santa's Castle President Donna Handoe said the union's efforts "always make a big difference. We're very grateful for the Seafarers – the amazing luncheon, and seeing all those beautiful

toys. It goes a long way to supporting our military folks."

She added that the program had an especially strong year overall, so the abundant donations "let us support even further and wider than we usually do. It's a beautiful thing to support even more service members."

AB Samed Kassem donated three bicycles for the most recent iteration of Santa's Castle, and he has no plans to stop.

"I just like to donate," Kassem stated. "I've been doing this since we started. It's good to make kids happy. I have kids and I like to see them happy, so I want other kids to also be happy. Whether I'm at home or on a ship, I always donate. It makes me feel good."

The luncheon proved popular and featured traditional holiday fare including baked ham, roasted turkey breast and numerous side dishes and desserts. Active and retired Seafarers played vital roles with the setup and serving, Vincenzo noted. He credited Chief Steward Nina McFall, Chief Steward Ingra Maddox, Recertified Steward Bob Haggerty, retired Chief Steward Vicky Haggerty, Recertified Steward Amanda Suncin and retired Recertified Steward Scott Opsahl.

"We could not pull this off without their help," Vincenzo said. "I extend a heartfelt vote of thanks to all who made this year's toy drive and annual holiday luncheon possible."



Seafarers-contracted Crowley Maritime once again supported the outreach. Pictured from left are SIU Tacoma Port Agent Warren Asp, Crowley Director of Marine Personnel John Woodcock and Crowley Director of Labor Relations Dan Lowry (the latter two individuals were dropping off donations).



Retired Recertified Steward Scott Opsahl loads a donated bike onto a truck.



AB Mark Manalansan (left) and a guest enjoy the luncheon.



Pictured from left are retired Recertified Steward Tommy Belvin and a guest; retired Recertified Steward Lewis Johanson and his wife, Shelly; and Recertified Steward Amanda Suncin.