

# SEAFARERS LOG

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

## *Seafarers Back Military Families Through Annual Holiday Project* **Members Again Step Up for ‘Santa’s Castle’**



For the second year in a row, the pandemic didn't deter Seafarers from taking part in Santa's Castle, an annual holiday gift drive that benefits U.S. military families in the Pacific Northwest. The union's participation in Santa's Castle goes back more than a dozen years. Pictured at immediate left, retired Recertified Bosun Dana Cella (left) donates bikes at the Tacoma hall, a collection point. SIU Asst. VP Joe Vincenzo, who spearheads the union's outreach, is at right. The remaining photos show Seafarers (including Chief Cook Hernando Basilan, photo at right) loading toys into trucks and vans following a luncheon for Santa's Castle representatives, fellow members, pensioners, SIU staff and other guests. *Page 24.*



### **Maersk Peary Crew Members Save Life at Sea**

SIU members and AMO officers aboard the *Maersk Peary* saved an individual late last year as part of a multinational search and rescue operation in the Aegean Sea north of Crete. Bosun Damon Zschoche (left) and AB Roni Castillo are pictured aboard the *Peary* following the rescue. *Page 4.*

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# President's Report

## Fight for Voting Rights Continues

Despite a congressional setback in late January, the AFL-CIO and other proponents of voting-rights legislation will continue the fight.

As you may know, our efforts are focused on two bills: the John Lewis Voting Rights Advancement Act, which would reinstate federal power to review some state voting laws in order to avoid discrimination, and the Freedom to Vote Act, a wider-ranging piece of legislation that aims to establish national guidelines for voting by mail, early voting and other segments of the electoral process.



Michael Sacco

I believe that the Freedom to Vote Act and the John Lewis Voting Rights Advancement Act would protect the right of every American to cast our vote and have that vote counted. Collectively, the bills are an appropriate federal response to the attacks on voting rights happening in state legislatures all across the country.

"Advancing voting rights is how we defend America against those who want to tear workers apart," stated AFL-CIO President Liz Shuler. "Mobilizing on voting rights is also

how we can take on the filibuster, which has been used for generations to block progress for workers."

The federation has noted dozens of states in recent years have modified their voting laws to make the process of casting a ballot more difficult or to replace nonpartisan election officials with those professing support for only one side.

Unfortunately, any action on two bills has been stalled by the threat of a filibuster, which under current Senate rules calls for 60 senators to declare they are willing to allow either measure to simply be debated.

There is nothing more fundamental in a democracy than the right to vote, and that's why we'll continue working with the federation and other allies to defeat voter suppression tactics and secure voting rights for working people nationwide.

Put simply, voting is a fundamental right. I encourage Seafarers to be involved, to know the issues and to meet the candidates. This union doesn't care what party they belong to. We just ask them to stand up for the workers and their families who elected them.

### Annual BLS Report

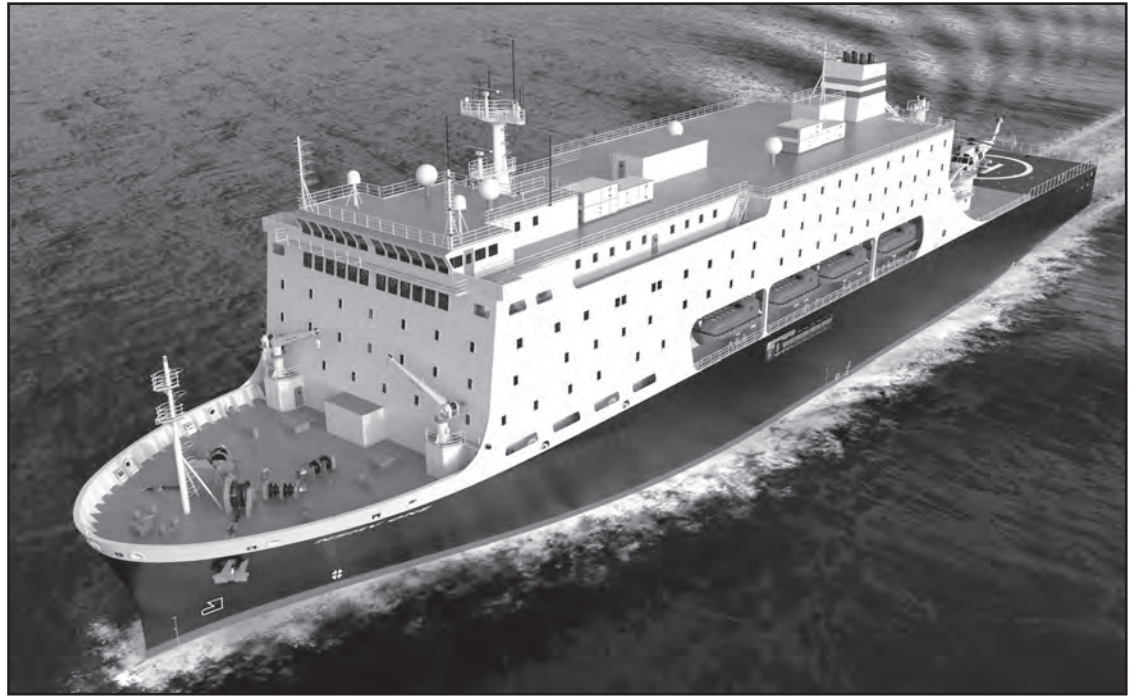
Around press time, the U.S. Bureau of Labor Statistics (BLS) issued its annual report on union membership. It showed a decline in 2021 to the same rate as in 2019, which was 10.3 percent, and an overall total membership of 14 million. In 2020, membership rates had increased, but that was mostly because union jobs proved more secure than non-union ones during that stretch of the pandemic.

One stat that jumped out at me from the report: On average, union members earn an additional \$10,000 per year compared to unrepresented workers. They also typically enjoy better benefits.

While it isn't immediately reflected by the raw data, I don't think there's any question the past year saw remarkable union momentum – high-profile campaigns at flagship American employers, major moves in new industries, and widespread strikes as workers stood up for a fair deal and a better life.

The substantial level of union activity in 2021 demonstrates that workers want and value unions. The fact that unionization nevertheless declined is a glaring testament to how easy it is for employers who oppose unions to exploit our weak and outdated labor laws to thwart workers' attempts at organizing, and how broken U.S. labor law really is. It is urgent that Congress pass the Protecting the Right to Organize (PRO) Act and the Public Service Freedom to Negotiate Act.

In some ways, the 2021 union numbers are a wake-up call. The Biden administration and Congress must institute policies (such as the PRO Act and the Public Service Freedom to Negotiate Act) that promote the right to union representation and collective bargaining as we rebuild our economy.



This illustration from the U.S. Maritime Administration shows the general look of the multi-mission vessels

## Domestic Shipbuilding Gets Boost With Keel-Laying at Philly Shipyard

### Multi-Mission Vessel Achieves Construction Milestone

A ceremony late last year signaled good news for U.S. shipbuilding.

Philly Shipyard – a union facility – on Dec. 10 conducted a keel-laying event for the first of up to five state-of-the-art training vessels for the nation's state maritime academies. SIU Executive Vice President Augie Tellez attended the ceremony, along with a wide range of guests from the industry, government and the military.

"These new vessels – known as National Security Multi-Mission Vessels (NSMVs) – are designed to provide world-class training for America's future mariners and to support humanitarian assistance and disaster relief missions in times of need," the shipyard noted in a joint news release with TOTE Services, the vessel construction manager.

"Today's first NSMV keel laying is a critical milestone in an innovative effort that is producing state-of-the-art vessels in an American shipyard that will both train the next generation of American mariners and provide a new disaster response capability for the nation," said Acting Maritime Administrator Lucinda Lessley. "We commend everyone who is working hard to keep this effort on schedule and on budget, and we look forward to the final delivery of the first ship."

The keel laying is a ceremonial recognition in which the first grand block of the vessel is loaded into the building dock. Keel laying traditions are said to bring good luck to the ship during construction and to the captain, crew and cadets that will sail on the vessel throughout her operating life. The first NSMV is scheduled to be delivered to SUNY Maritime College in 2023.

Steinar Nerbovik, president and CEO of Philly Shipyard, stated, "Today represents a momentous achievement in U.S. maritime education and a significant investment in the local economy and job creation."

According to the release, "The NSMV is an important investment in America's shipbuilding indus-

try, which supports nearly 400,000 U.S. jobs. Each NSMV will be built using 7,000 metric tons of steel produced by U.S. mills and fabricated by skilled labor. The first of four main generator engines, manufactured by Wabtec Corp. in Grove City, Pennsylvania, recently arrived at the shipyard and will be lowered into the hull in the first quarter of 2022."

The NSMV will feature numerous instructional spaces, a full training bridge, and accommodations for up to 600 cadets to train at sea.

The U.S. Department of Transportation's Maritime Administration (MARAD) selected TOTE Services to be the vessel construction manager for the NSMV program in May 2019 "to ensure the utilization of best practices in commercial ship construction," the agency reported. "As an industry leader in vessel services, ship management and marine operations, TOTE Services will oversee development of these new vessels, which will provide a strong U.S. maritime fleet, crewed by the world's best-trained merchant mariners." In April 2020, TOTE Services awarded Philly Shipyard a contract to construct up to five NSMVs. These ships will be owned and operated by MARAD.

"TOTE Services' contract with MARAD demonstrates a new acquisition process to federal shipbuilding, where the government benefits from commercial best practices to design and construct vessels that are built by union labor in a U.S. shipyard with U.S.-made steel and U.S.-made engines," said TOTE Services President Jeff Dixon. "Our aim is straight – we're committed to the success of this program and to delivering these vessels for MARAD, so that our future cadets have the modern training platforms they deserve."

Congress has appropriated funding to replace aging training vessels at SUNY Maritime College, Massachusetts Maritime Academy, Maine Maritime Academy and Texas A&M Maritime Academy, respectively. TOTE Services retains an option for a fifth NSMV for the California State University Maritime Academy, if additional funding is appropriated by Congress.

## NLRB Sets Dates for Rerun Vote at Amazon

It remains an uphill climb, but new dates have been set for a rerun vote for union representation at Amazon's warehouse in Bessemer, Alabama. The National Labor Relations Board (NLRB) on Jan. 11 announced that ballots will be mailed Feb. 4 and counted March 28.

Last year, the Retail, Wholesale and Department Store Union (RWDSU) lost in an election "skewed by massive company labor law-breaking," as one pro-worker pundit noted. The campaign, vote and aftermath gained nationwide attention; President Biden vocally supported the organizing drive.

RWDSU President Stuart Appelbaum said the recent NLRB notice doesn't go far enough to prevent illegal tactics by the company similar to the ones they used in 2021. According to the Press Associates union news service, "In the last election, the RWDSU lost after Amazon intimidated workers and convinced the U.S. Postal Service to put a big gray mail collection box under an Amazon-embazoned tent in the company's parking lot right outside the main entrance to the warehouse, which is the size of several football fields. After Amazon forced enlargement of the electorate, a common employer tactic, some 1,600 workers were eligible to vote."

The board's notice said the mailbox "created the appearance of irregularity" in the voting. So did Amazon's illegal polling of workers' views during "mandatory" captive-audience meetings. Both "tainted the outcome"

and made a fair election impossible, Appelbaum said.

He added, "We are deeply concerned the decision fails to adequately prevent Amazon from continuing its objectionable behavior in a new election. We proposed to the NLRB a number of remedies that could have made the process fairer to workers" but they weren't included in the rerun election notice.

Press Associates also reported that, since the first vote, the NLRB ordered Amazon to post a notice at all of its warehouses and other facilities nationwide admitting it broke labor laws through various anti-union tactics (banning conversations in break rooms, for example) and promising not to do so again.

Workers who were employed by Amazon during first vote, but no longer work there, are not eligible to vote this time. Because of the company's high turnover, union organizers have had to essentially start from the beginning.

The NLRB's Birmingham regional office (which covers Bessemer) was scheduled to mail ballots to all workers on the warehouse payroll on Jan. 8, or to those who toiled there an average of at least four hours a week for the 13 weeks before that date.

Appelbaum concluded, "Workers' voices can and must be heard fairly, unencumbered by Amazon's limitless power to control what must be a fair and free election, and we will continue to hold them accountable for their actions."

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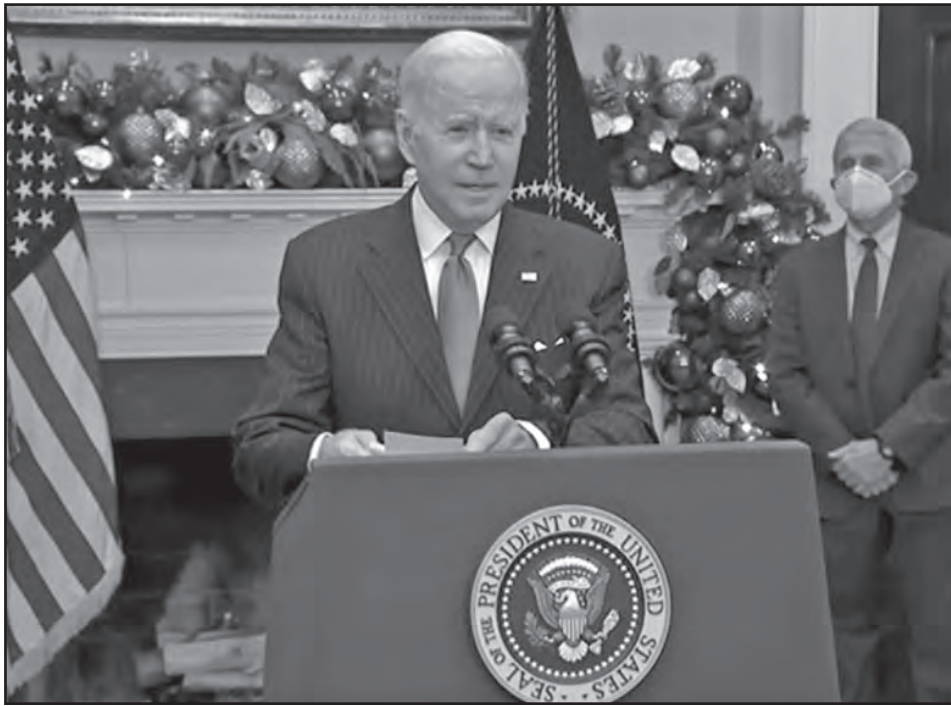
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The Seafarers International Union engaged an environmentally friendly printer for the production of this newspaper.





President Biden provides an update on the omicron variant. (Image courtesy of the White House)



AFL-CIO President Liz Shuler (left), pictured at federation headquarters immediately after her election to the top post last year, has pushed for stronger workplace protections during the pandemic. AFL-CIO Executive VP Tefere Gebre is at right.

# COVID-19 Pandemic Heads into Third Year

## *Omicron Variant, Court Ruling Among Latest Developments*

Given the sometimes-exhausting nature of persevering through the COVID-19 global pandemic, it occasionally may seem as if the novel coronavirus has been around forever.

However, March 11 in fact will mark two years since the World Health Organization (WHO) declared COVID-19, the disease caused by the severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2), a pandemic. The Trump administration had pronounced a public health emergency a month earlier (Feb. 3, 2020).

At press time (late January), there had been at least 850,000 deaths in the United States caused by COVID-19 since the pandemic's onset. More than 66 million cases in all 50 states, U.S. territories and Washington, D.C. had been reported.

Globally, there have been more than 331 million cases and more than 5.54 million deaths confirmed. More than 9.71 billion vaccine doses have been administered worldwide.

Meanwhile, the omicron variant – first detected in the U.S. on Dec. 1, 2021 – has rapidly become the dominant strain of the coronavirus. Just one month after that first detection, it accounted for 95 percent of the nation's COVID cases. The U.S. in early January recorded more than one million positive cases in a single day, as hospitalizations skyrocketed. Public health experts said that although omicron is extremely contagious, vaccines have helped prevent more-severe reactions among many who've been immunized.

Like the rest of the nation, the SIU has felt omicron's effects. At various times from late December to mid-January, the union periodically and temporarily closed several hiring halls for precautionary reasons (including Baltimore, Jersey City, Wilmington and Jacksonville, plus headquarters). In early January, headquarters temporarily reduced its in-person staffing while increasing off-site work.

The union-affiliated school in Piney Point, Maryland, announced that, effective February 1, 2022, any upgraders or apprentices

must be fully vaccinated against COVID-19, including a booster shot if the student is eligible to receive one.

Just before the New Year, the union and Intrepid Personnel and Provisioning announced a memorandum of understanding (effective Jan. 1) regarding COVID protocols for mariners sailing aboard vessels operating in the Jones Act trade (excluding MSC-chartered vessels). The memorandum, available on the SIU website and at the halls, modifies the vaccine requirement and stipulates corresponding shipboard safety measures.

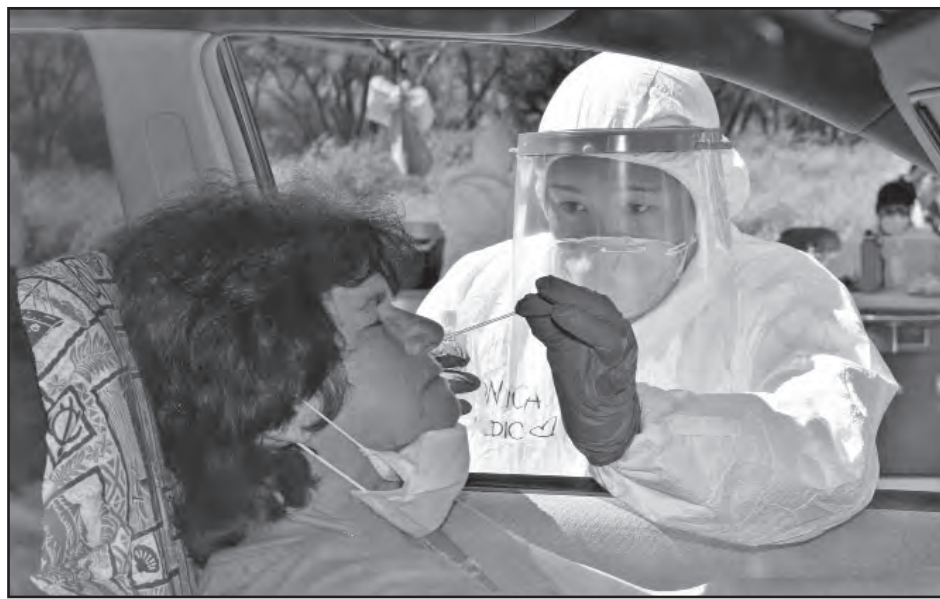
While the U.S. health care system became overwhelmed due to omicron, the Supreme Court on Jan. 13 temporarily blocked the Biden administration's vaccine-or-test mandate for large employers. The court did permit a vaccine mandate to remain for medical facilities that take Medicare or Medicaid payments.

Justices Stephen Breyer, Sonia Sotomayor and Elena Kagan dissented in the former ruling. They said the majority usurped the power of Congress, the president and the Occupational Health and Safety Administration.

"In the face of a still-raging pandemic, this Court tells the agency charged with protecting worker safety that it may not do so in all the workplaces needed," they said in their dissent. "As disease and death continue to mount, this Court tells the agency that it cannot respond in the most effective way possible. Without legal basis, the Court usurps a decision that rightfully belongs to others. It undercuts the capacity of the responsible federal officials, acting well within the scope of their authority, to protect American workers from grave danger."

AFL-CIO President Liz Shuler said the federation is "disappointed" by the court's decision. "While infections and hospitalizations surge, we again urge the Biden administration to require employers to provide protections beyond vaccines," she said.

Shuler called for a "COVID-19 standard for health-care workers" along with "an emergency standard to ensure all at-risk



A Maui resident (left) gets tested for COVID-19 on the island. At-home tests now are available at no charge for anyone who requests them. (U.S. Army National Guard photo by Sgt. 1st Class Theresa Gualdarama)

workers are provided layers of protections against COVID-19 transmission at work like improved ventilation, distancing, masking and paid leave. We will not beat this pandemic until we stop the spread of the virus at work."

Also at press time, the Biden administration announced a program to mail up to 500 million at-home COVID-19 test kits to every household that requests them. These kits could be mailed to as many as 160 million addresses. Union members who work for the U.S. Postal Service (USPS) will be critical to the success of the program. Test kits can be ordered at [COVIDTests.gov](https://www.cdc.gov/COVIDTests).

"The APWU is excited and fully supports this plan," said American Postal Workers Union (APWU) President Mark Dimond-

stein. "It is in the interests of the health and wellbeing of the general population as this dangerous pandemic continues. It underscores the invaluable role of the public Postal Service in the lives of the people. It shines a light on the importance of maintaining universal service to every address and person."

"The ongoing pandemic has proven beyond a shadow of doubt the critical importance of the services we provide six and seven days a week to keep people connected and essentials moving," National Association of Letter Carriers (NALC) President Fredric Rolando said. "This partnership is the perfect example in action. Letter carriers are proud to be the face of this important initiative as we continue serving all communities equitably."

### CDC Offers Latest Input on Vaccines

*Editor's note: This information is taken from the U.S. Centers for Disease Control and Prevention (CDC) website: <https://www.cdc.gov/coronavirus/2019-ncov/vaccines/effectiveness/work.html>*

#### COVID-19 Vaccines Protect Against COVID-19 Infections and Hospitalizations

Vaccines reduce the risk of COVID-19, including the risk of severe illness and

death among people who are fully vaccinated. In addition to data from clinical trials, evidence from real-world vaccine effectiveness studies show that COVID-19 vaccines help protect against COVID-19 infections, with or without symptoms (asymptomatic infections). Vaccine effectiveness against hospitalizations has remained relatively high over time, although it tends to be slightly lower for older adults and for people with weakened immune systems.

#### COVID-19 Vaccines Are Effective Against Most Variants

Viruses are constantly changing and

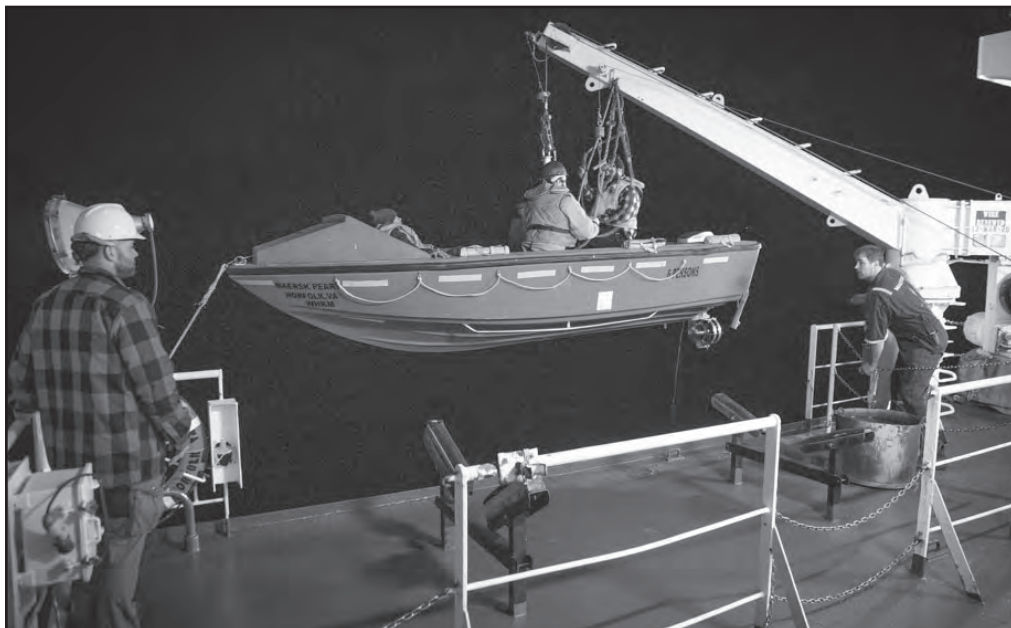
new types of the virus, called variants, occur. New variants of the virus that causes COVID-19 are spreading in the United States and in other parts of the world. COVID-19 vaccines are effective against the Delta variant and other variants with widespread circulation in the United States. Current vaccines are expected to protect against severe illness, hospitalizations, and deaths due to infection with the Omicron variant. We don't yet know how effective the vaccines will be against new variants that might arise. CDC will continue to monitor vaccine effectiveness to see if variants have any impact on how

well COVID-19 vaccines work in real-world conditions.

#### Vaccine Breakthrough Infections

COVID-19 vaccines are effective at preventing infection, serious illness, and death. Most people who get COVID-19 are unvaccinated. However, since vaccines are not 100% effective at preventing infection, some people who are fully vaccinated will still get COVID-19. This is called a breakthrough infection. Even when people who are fully vaccinated develop symptoms of COVID-19, they tend to be less severe than in people who are unvaccinated.





In photo at left, SIU and AMO members team up to launch the *Maersk Peary's* rescue boat. The *Peary's* bridge wing life-ring buoy, orange smoke and light are released (photo above) while crew members encourage the survivor to grab the buoy.

## SIU Members Assist in Dramatic Rescue

As part of a much larger rescue effort, Seafarers sailing aboard the Maersk Line-operated *Maersk Peary* pulled a man from the Aegean Sea on Dec. 22.

The SIU crew aboard the *Peary*, which was en route to deliver vital fuel and supplies to McMurdo Station in Antarctica, included: Bosun **Damon Zschoch**; ABs **Marie Acosta**, **Roni Castillo**, **Joshua Gail**, **Edward Majesky** and **Derek Willis**; QE3 **Lateef Sanusi**; QEP **Rickey Yancey**; GSTU **Lakeeba Bazemore**; Wiper **Ali Laith**; Recertified Steward **Tony Spain**; and Chief Cooks **Osmar Ramos** and **Randy Hampton**. The ship's officers are represented by the Seafarers-affiliated AMO.

The following is an abbreviated description of the rescue that was provided by vessel master Capt. Everett Hatton:

"On the evening of December 22, at 2030 local time, while *Maersk Peary* was transiting the Aegean Sea north of Crete and on the way to Suez Canal, the Navigation Bridge Watch Officer, Third Mate Gemma Nguyen, received a call on VHF Channel 16 from Rescue Center Piraeus.

"The call was to inform *Maersk Peary* to join in a search mission for a vessel that capsized the previous day, and of which we were now in the immediate vicinity. Our plotted route to Suez Canal took us to within 13.5 nautical miles of where the vessel was initially reported being capsized with possibly 60 people.

"We contacted the Command Vessel and received instructions with coordinates making a box, and were told to proceed there while keeping a lookout for possible survivors in the water. At 2048, while our area was being plotted, I decided to head on a northerly heading into our box. As we

approached our given area of patrol, we slowed the vessel, added extra lookouts and manned the searchlights scanning ahead of the bow while doing our grid search.

"At 2157, after about an hour of slow steaming with searchlights headed north in our grid search, I noticed something in the water just off our starboard bow. I could tell that, based on our current heading (001 T) and speed (@ 5.0 knots), the white object would pass close down the starboard side. I kept the searchlight on the object while Third Mate and Bosun focused on it with binoculars. As we got closer, it was determined that a person could be seen with arms raised holding onto the white object (later identified as a boat fender)."

Castillo told the *Seafarers LOG*, "I was already in bed around 2100 when I got a call from the bridge to report to the fast rescue boat on the starboard side of the ship. We had a man overboard. I was thinking it was a crew member, as I got dressed quickly and started heading out to the boat. As soon as I got there, I went to my assignment as the sea painter. Directed by the officer in charge, we launched the rescue boat and headed toward the man in the water. They got him in the boat and brought him back, hooked him into the rescue boat. He asked for some drinking water, and we also gave him a banana."

The crew recovered the man from the wreckage and brought him on board. As described by the captain, "He had no energy to assist in getting himself into the rescue boat. He was wearing only a t-shirt, shorts and socks. It looked like he must have jumped into the water from being asleep."



Mariners from the *Peary* prepare to transport the survivor to the vessel.

Castillo recalled, "From the time I received the call from the bridge and got the boat in the water to the time we got the man back to the boat, it was less than 20 minutes."

The crew then transferred the man, who was shivering but conscious, to the Greek Coast Guard and resumed their grid search. The *Maersk Peary* was then relieved of their search and rescue duties four hours later, and returned to their original course.

"After the Greek Coast Guard took the survivor, I never did hear about his condition," said Hatton. "I can only speculate that he is doing fine as he was conscious and moving around a bit on his own when we passed him off."

The captain concluded, "I am very fortunate for SIU to step up and provide a

top-notch crew on very short time as we rushed the vessel from load port Greece just prior to the holidays. This current crew proved to be well qualified and trained when the alarms rang to turn to for a search and rescue during the dark of the night. Without a hesitation, when called to assist, all were there and added helping hands. For the *Maersk Peary* crew, it was an outstanding effort for everyone to be involved in this recovery."

During that weekend, at least 30 migrants died in three separate incidents in the same area, with more than 160 rescued. The combined rescue efforts saw at least four Greek Coast Guard vessels, a Greek naval frigate, eight merchant ships, three private vessels, three military helicopters and a military transport plane all pitch in to save as many lives as possible.



Crew members work with personnel from the Greek Coast Guard to ensure a safe transfer.



A Greek Coast Guard vessel arrives near the *Peary*.



# Protect Personal Info from Cyber Criminals

*Editor's note: This article is provided by the union's legal department.*

You've probably heard about serious data breaches that have occurred in recent years across the globe. These incidents have affected millions of people worldwide, crippled businesses and government agencies, and caused huge financial losses.

U.S. Secretary of Homeland Security Alejandro Mayorkas has warned that these attacks are on the rise, and that nearly everyone is at risk.

One of the most common types of digital breaches is known as ransomware. When a ransomware attack occurs, the criminal encrypts all of the user's data, and then will not allow access to the data unless the business or individual pays a ransom. According to the Department of Homeland Security (DHS), more than \$350 million was paid in the U.S. in ransom during 2020 alone. Related expenses (such as downtime and implementing new security measures) may have exceeded \$20 billion.

Many of the losses experienced by individuals are the result of emails or text messages that are designed to trick the reader into clicking on a link or into providing certain information. This type of email is called phishing. Some hackers are skilled at using various techniques to steal personal data, including information about bank ac-

counts, credit cards, other assets and general information about a person's identity such as birth date, address and Social Security number. The FBI's Internet Crime Complaint Center reported that people lost \$57 million to phishing schemes last year. However, there are certain preventive steps that will help you to avoid becoming a victim of these scams.

For instance, always examine emails carefully before clicking on any links, no matter how urgent the email seems to be. These are questions and considerations to keep in mind:

- Does the email claim to be from your bank or credit card company? Scroll over (but do not click on) the sender's address carefully. Is it really from your bank or credit card company? Banks and credit card companies generally do not send emails about problems with an account; they will usually call. If you're unsure, call your bank or credit card company using the number on your credit card (not the phone number in the email) instead of clicking on the link.

- Is it an email saying you won a prize, or you just have to provide certain information in order to claim a large sum of money? Why would this person contact you? If it sounds too good to be true, it's probably false. Check the sender's address.

- Is it an email or phone call that claims to be from the IRS saying that you owe back

taxes, and threatening you with legal action if you don't respond? The IRS does not send such emails, and they do not make threatening phone calls.

- Is it an email or phone call claiming that a relative is in trouble, and needs money urgently? Check with your relative to make sure they are ok, but these types of calls and emails are almost always scams.

- Is it an email that claims to be from an online retailer, contacting you about a problem with your order? Look at the sender's address carefully. Is it really from Amazon, Costco, UPS or whoever it claims to be from? Is the company logo completely accurate? Are you actually expecting a package from that retailer? Is the order number correct?

- Does the language of the email sound like the person or company it is supposed to be? Are there grammatical mistakes or misspellings? Is the language awkward? These are often signs that the email is not genuine.

Usually, scam emails and phone calls will try to make you feel urgency to act quickly. Common tactics by the scammer include threats of legal action, account closure, or forfeiture of prize.

Realistically, there are very few situations so urgent that you cannot take the time to carefully review the email and verify who really sent it. If in doubt, look up the phone number for the company or person

who supposedly sent the email, and confirm whether or not it is genuine. Do not click on any links or provide any information.

It is also important to maintain strong passwords for all of your personal accounts so that cyber criminals cannot easily crack your password and access your account. A strong password should not contain personal information (like your birthdate or your spouse's name) and should not be a single word that appears in the dictionary. Strong passwords should be longer and complex.

One method to create a suitable password that you can easily remember is to make up a sentence, but substitute numbers and special characters (#, !, \*, etc.) for some of the letters, or put them in between the words. There are various websites that you can use to test your password's strength.

These are just a few suggestions to avoid becoming the target of cyber criminals. The following is a link to an article from the Federal Trade Commission regarding other steps you can take to protect yourself from these scams:

<https://www.consumer.ftc.gov/articles/how-recognize-and-avoid-phishing-scams>

Internet criminals are constantly coming up with new ways to trick people, so it is important that you pay close attention to emails, maintain strong passwords and change your passwords from time to time.

## CHS Updates: Seafarers Encouraged To Schedule Appointments ASAP

As previously reported, both the union and the Seafarers Plans are closely working with Comprehensive Health Services (CHS) to facilitate better service for SIU members.

In that spirit, CHS – which is now part of a parent organization named Acuity – informed the SIU and the Seafarers Plans that they are experiencing periodic delays in various locations, due to a combination of staffing shortages, COVID protocols and (in the northeast) inclement weather.

Seafarers are encouraged to schedule appointments as soon as possible. Immediate or very-near-future appointments may not be available in some locations, and turnaround times for test results

likely will vary.

Specifically, CHS/Acuity in early January had advised that the earliest appointments at any of their Seattle/Tacoma clinics were in February. (Some of the Concentra clinics in that region are taking walk-ins, but they're not guaranteed.) The situations were similar in Hawaii and California.

Also, the company is working with clinics in Guam and Manila to coordinate appointments while meeting their respective local government requirements for quarantining and testing.

Feel free to contact CHS/Acuity and/or the SHBP Medical Department with questions, and keep an eye on the SIU website for updates.

## ITF Announces New Steps To Protect World's Mariners

A hefty chunk of the world's mariners soon will be able to safely join ships despite unpredictable changes to government border policies internationally.

That's according to a joint press release dated Dec. 16 from three international maritime organizations. The release states that shipowners, mariner unions and maritime employer groups are in the process of establishing their own approved international network of quarantine facilities. The move comes as the omicron variant spurs some governments to close their borders to seafarers needing to leave and join ships.

Dubbed the Crew Enhanced Quarantine International Program (CrewEQUIP), the effort came into fruition via a partnership between the International Maritime Employers' Council; the International Chamber of Shipping; and the International Transport Workers' Federation (ITF). Collectively, these organizations represent more than 80 percent of the global merchant fleet and nearly one million international seafarers through almost 200 affiliated unions.

CrewEQUIP will create a list of trusted hotels available for crew quarantines that are independently reviewed. The program is designed to overcome frequent changes in government border policies affecting international crew by having the highest standards and industry-best protocols in place. Such an arrangement should help ensure that crew members will continue to safely get to vessels even if governments increase their quarantine requirements.

Spokespersons from the groups said the program is urgently needed to avoid the shipping industry's return to the worst extremes of the crew change crisis, which saw 400,000 seafarers trapped working aboard vessels beyond their initial contracts in late 2020, with an equal number unable to join vessels

and earn income.

While a global, permanent system with digital vaccine and testing recognition is still urgently needed, the various officials said CrewEQUIP would be important to have in place in the interim to support greater levels of crew change. The groups also welcomed the December announcement of a new joint WHO-ILO-industry action group to advance digital "yellow cards" for mariners and other workers who need to cross borders for their jobs.

Under the CrewEQUIP plan, shipping companies and their representatives such as crewing agents and vessel managers are able to sponsor pre-embarkation quarantine facilities for seafarers to be considered for recognition. Facilities must meet CrewEQUIP's stringent standards for hygiene, testing integrity and data security.

A facility must also pass inspections by Lloyd's Register, the program's recognized external auditor, to become and remain accepted CrewEQUIP providers.

SIU Secretary-Treasurer David Heindel, who also serves as Chair of the ITF Seafarers' Section, welcomed the CrewEQUIP partnership, noting: "A successful crew change needs everything to line up across the port states, transit countries, and the right facilities available in place in the home country of seafarers involved. Currently, even seemingly minor alterations to a government's border, health or quarantine policies can bring a planned crew change to a halt – often leaving a seafarer with no option but to continue working onboard beyond their initial contracts...."

"Thorough programs like CrewEQUIP, unions and industry are providing a robust system that reduces at least one of the factors that risk successful crew changes," Heindel continued. "It's an important initiative and we encourage all responsible shipowners and employers to get behind."

### One that Didn't Get Away



Six mariners aboard the *Maersk Denver* pulled in a 200-pound blue marlin (by hand). Pictured from left are Capt. Craig Rumrill, Recertified Bosun James Walker, Third Mate Matt Crowley, First Engineer John Harrison, Chief Engineer Tim Burchfield and Electrician Herman Castro.



## Honoring Bosun's Wishes



In accordance with his directive, the remains of Recertified Bosun Stig Sasse were committed to the sea from the *Liberty Pride*, while the vessel was sailing in the North Atlantic. Vessel master Capt. Bruce Bonnacerrere (right in group photo, also shown in other photo), who sailed with Sasse, conducted a brief shipboard ceremony and scattered the ashes. "He loved the sea and enjoyed getting to meet a lot of good shipmates and people all over the world," the captain said. "He sailed for 44 years and used to ship out of the Houston hall." An SIU pensioner, Sasse passed away Nov. 29, at age 64. He most recently sailed in early 2020.



# Saltchuk Co-Founder Stan Barer Passes Away at 82

U.S. maritime industry stalwart Stanley H. Barer, 82, passed away peacefully at his home in Seattle on Dec. 13, 2021, following a decade-long battle with pancreatic cancer. Widely regarded as a brilliant attorney, dedicated philanthropist and successful entrepreneur, Barer co-founded Saltchuk Resources in 1982, a family of transportation and distribution companies that had acquired more than 30 entities across air cargo, marine services, energy distribution, domestic shipping, international shipping and logistics. (Saltchuk's subsidiaries include companies that employ SIU members.) He served as chairman of Saltchuk until 1994 and was named chairman emeritus in 2001.

"The industry lost a powerful voice in Stan," said SIU President Michael Sacco. "He was a true ally of the American mariner and spent his career working towards improving shipping and trade between the U.S. and our allies. He also was a tremendous advocate for the Jones Act, and he will be dearly missed."

Barer was born in 1939 in Walla Walla, Washington, to David and Dorothy Barer, who had immigrated to the United States from Ukraine and England, respectively, and made their living in the scrap metal business. The middle child and first of his family to graduate from college, Barer knew from an early age that education was the key to his future success.

After graduating from Walla Walla High, Barer earned his undergraduate and law degrees from the University of Washington. He was hired by U.S. Sen. Warren G. Magnuson, whom he worked for in Washington, D.C., as legal counsel for the U.S. Senate Committee on Interstate and Foreign Commerce, which Magnuson chaired. Barer served as the U.S. Senate lawyer for enactment of the 1964 Civil Rights Act, helping write the landmark legislation. From 1965-1967, he served as the Assistant U.S. Attorney in Seattle before returning to D.C. to serve as Magnuson's Chief of Staff. In 1972, Barer worked as legal counsel for the U.S. Delegation to the first United Nations Conference on the Environment at Stockholm, Sweden.

In 1974, he returned to Seattle with the love of his life, Alta Barer, and joined the Garvey Schubert Barer law firm. He began what would become the focus of his long professional career: rebuilding U.S.-China trade relations, including the watershed 1979 legal opinion which reopened direct shipping and aviation between the U.S. and



Stan Barer

the People's Republic of China for the first time since 1950.

While a significant change to international law, it also embodied one of Barer's core beliefs: The world is filled with shared values, and civility can lead to greater understanding.

A staunch Democrat, Barer was an American first, advising presidents on matters of international trade regardless of party affiliation, from Johnson through Obama. Active in political fundraising, he and his wife hosted several such events in the Barer family home. They hosted Hillary Clinton as First Lady and then again as a candidate for the U.S. presidency and held several events for former U.S. Sen., Secretary of State and presidential candidate John Kerry and his wife Teresa Heinz Kerry.

Throughout his career, Barer earned global recognition for his achievements, including the 2021 Gates Volunteer Service Award, presented to individuals whose philanthropy and service have taken the University of Washington to new heights. In 2011 and again in 2018, he was honored in Beijing at the Great Hall of the People with a Lifetime Achievement Award for his work in furthering relations between China and the United States. In 1996, he was honored with the Admiral of the Ocean Seas Award, a prestigious transportation award in the U.S.



## Spotlight on Mariner Health

### Treatments for Lower Back Pain

*Editor's note: This article is provided by the Seafarers Health and Benefits Plan Medical Department.*

Back pain is one of the most common reasons people see a doctor or miss work. It's also not age-exclusive, as children may experience back pain.

Symptoms may range from a dull, periodic ache to a nearly constant pain. It may come on suddenly from an accident or develop slowly over time as people age.

Generally, there are two types of back pain. Acute, or short-term pain, may last for a few days to a few weeks. Most lower back pain is acute. It can resolve on its own with a blend of self-care, anti-inflammatory medications, heat, ice, or physical therapy.

Chronic pain is defined as discomfort that continues for more than 12 weeks, even when the underlying cause has been treated. Approximately 20% of the population with back pain will be considered chronic. Surgery may be the final option for relief, but sometimes, even this does not work.

The lower back includes the lumbar vertebrae (L1-L5). This region supports much of the weight of the upper body. The spaces between the vertebrae are called discs. They act as shock absorbers throughout the spinal column. Ligaments hold the vertebrae in place, and tendons attach the muscles to the spinal column. Nerves run

through the spinal column also.

The causes of lower back pain can be mechanical in nature, such as a disruption in the way the spine is made. There are also congenital problems such as scoliosis (an abnormal curve in the spine), lordosis (an exaggerated arch in the lower back), and kyphosis (hunch-back).

Pain can come from an injury, degenerative problems, nerve and spinal cord problems.

Back pain is diagnosed by patient symptoms, X-ray, CT scans, and MRIs. Treatment is based at least in part on the severity of pain, and may include medication, steroid injections, physical therapy and surgery.

Keep in touch with your physician when pain occurs. Rest as needed and follow up as directed.

The Mayo Clinic recommends contacting a doctor if back pain persists past a few weeks; is severe and doesn't improve with rest; spreads down one or both legs, especially if the pain extends below the knee; causes weakness, numbness or tingling in one or both legs; or is accompanied by unexplained weight loss.

The same organization notes, "In rare cases, back pain can signal a serious medical problem. Seek immediate care if your back pain causes new bowel or bladder problems; is accompanied by a fever; or follows a fall, blow to your back or other injury."

### Healthy Recipe

#### Prosciutto-Wrapped Chicken with Goat Cheese

Servings: 24

#### Ingredients

- 9 pounds chicken breast, 6 oz each
- 2-1/4 cups goat cheese
- 24 pieces sun-dried tomatoes, thinly sliced
- 1/4 cup oregano, fresh, chopped
- 2 tablespoons Mrs. Dash seasoning
- 1 1/2 teaspoons granulated garlic
- 1 pound prosciutto, sliced thin

#### Preparation

Preheat oven to 375 degrees F  
Line a 2" hotel pan with foil, and grease it with cooking spray  
Mix the goat cheese, Mrs. Dash seasoning, and granulated garlic  
Butterfly each chicken breast 3/4 of the way through. Open the chicken breast like a book. Spread 1-1/2 tablespoons of goat cheese mixture inside each breast. Lay the slices of sun-dried tomatoes on top. Finally, sprinkle a tiny bit of chopped oregano on each breast.  
Wrap each breast with two slices of prosciutto  
Place the breasts on the prepared backing sheet. Bake for 23 to 25 minutes, or until the chicken has reached 165 degrees F.

#### Nutrition Information

Per serving (excluding unknown items): 329 calories; 18g fat (50.6% calories from fat); 37g protein; 2g carbohydrate; 1g dietary fiber; 112mg cholesterol; 676mg sodium. Exchanges: 0 grain (starch); 5-1/2 lean meat; 1/2 fat.

(Provided by the Paul Hall Center's Seafarers Harry Lundeberg School of Seamanship)







**ABOARD MAERSK ATLANTA** – Crew members are pictured next to the vessel during a shipyard period in Bahrain. Thanks to Recertified Bosun Hanapiah Ismail for the photo.

## *At Sea and Ashore with the SIU*



**WITH SEAFARERS IN OAKLAND** – Pictured in photo at center are Chief Engineer Yoali Salcedo (left) and SIU Port Agent J.B. Niday aboard the Starlight Marine tugboat *Z Three*. The Seafaring selfie at left was taken aboard Matson's *Matsonia*. SIU Representative Kathy Chester is in the foreground. Pictured from left are ACU Ruben Siclot, Chief Cook Kirk Fisher and Recertified Steward James Harper. The remaining photo at right, taken at the hiring hall, features (from left) SIU VP Nick Celona, newly retired AB Neonito Sodusta (picking up his first pension check) and SIU VP Nick Marrone. "Thank you, SIU, for having me as a member since 1994," Sodusta wrote. "I am truly grateful and proud to have been part of the operations."



**ABOARD LIBERTY PASSION** – Crew members and shipyard fire fighters gather for a safety drill in Manama, Bahrain. Thanks to Recertified Bosun Karl Mayhew for the photo.



# At Sea and Ashore with the SIU



**FULL BOOKS IN ALASKA** – Picking up their respective full B-books at the Anchorage hall are GVA Apollos Smalls (left in photo at left) and AB Dzmityr Sasnouski (left in other photo). SIU Port Agent Nick Marrone II is at right in both snapshots.

**A-BOOK IN ALGONAC** – AB Mubarek Ahmed (left) receives his A-seniority book at the hiring hall. SIU Port Agent Todd Brdak is at right.

**WELCOME ASHORE IN TACOMA** – OMU Sotero Berame (right) picks up his first pension check at the hiring hall. SIU Asst. VP Joe Vincenzo is at left.



**AT THE HOUSON HALL** – In photo at left, OMU Francois Bonilla (left) receives his full B-book from SIU Patrolman Kelly Krick. QMED Mike Kifle (left in photo at left below) picks up his first pension check (SIU Port Agent Joe Zavala is at right). Receiving his full B-book (right in photo at immediate right, with SIU Asst. VP Mike Russo) is STOS Erry Draper. The remaining photo below at right was taken during a Christmas luncheon; the hall also hosted one for Thanksgiving.



**ABOARD HORIZON KODIAK** – SIU Tacoma Port Agent Warren Asp submitted these photos after a servicing. In photo directly above are Chief Cook Obadi Kassem (left) and ABM Alfred Polk. SA Mana Al Ofsur (photo in center) is pictured in the galley, while the remaining photo includes (from left) QMED Husain Ali Ali, AB Adel Shaibi and SIU Patrolman George Owen.





**ABOARD MV PATRIOT** – SIU Port Agent John Hoskins (left) and Bosun Dixon Guity are pictured aboard the TOTE vessel in late December.



**ABOARD LIBERTY PRIDE** – Vessel master Capt. Bruce Bonnacarrere shared this photographic proof of Santa's whereabouts on Christmas Eve.

## *At Sea and Ashore with the SIU*



**ABOARD MAERSK OHIO** – Thanks to vessel master Capt. C. Kavanagh for this shipboard holiday photo. "The crew is sporting knitted hats provided by the Ebenezer Baptist Church in Trenton, South Carolina," Kavanagh noted. "The crew looks forward to these hats and the Christmas boxes provided by the various Seafarers Missions." Standing, from left: SA Kaleb Politte, Recertified Bosun James Joyce, GVA Eric Chapman, AB Aretta Jones, CM Elliott Gabbert, 2AE Darnell Slayton and AB Carlos Palacios-Nunez. Kneeling, from left: Chief Steward Kim Smith, Chief Cook Richetta Jackson and Chief Engineer Joseph Reynolds.



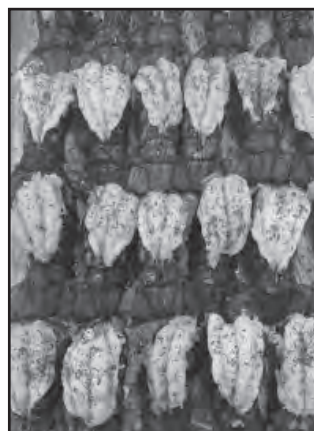
**ABOARD RJ PFEIFFER** – Recertified Steward Ali Munsar (left), Chief Cook Khalid Mohamed (right) and ACU Taleb Alarqaban teamed up to provide a wide-ranging menu for the New Year's holiday aboard the Matson ship. Numerous photos of the spread are posted on the SIU Facebook page.



**ABOARD USNS BRITTIN** – Crew members enjoy a holiday meal aboard the U.S. Marine Management vessel. Thanks to Chief Steward Erwin Renon for the photo.



**ABOARD MOKIHANA** – The Christmas and New Year's meals aboard the Matson ship were well-received. Pictured from left in the group photo above are Chief Cook Brandy Clemons, Capt. Angel Irlanda, Recertified Steward Fakhruddin Malahi and ACU Marilou Gumapas. (For additional photos, visit the SIU Facebook page.)



**ABOARD MAERSK KINLOSS** – Shortly before the holiday, steward-department Seafarers aboard the vessel wished everyone a Merry Christmas. Pictured from left in photo above are SA Ronald Pattiasina, Recertified Steward Caesar Mercado and Chief Cook John Nunez. Thanks to SIU Jersey City Port Agent Ray Henderson for the photo.





Arriving at the Crowley terminal in San Juan are *El Coqui* crew members ABM Julio Perez Jr., Bosun Kemer Rojas, ABW Jonamie Encarnacion and ABM Christian Reyes (all residents of Puerto Rico).



Electrician Edwin Velez, Bosun Charles Ortiz and SIU Asst. VP Amancio Crespo are pictured aboard the *El Coqui*.



Chief Cook Steven Lopez and Chief Steward Jose Norales sail on the *El Coqui*.

## Puerto Rico-Based Seafarers Deliver 'The Goods' to Territory, Mainland in Jones Act Trade

Throughout the twists and turns of the global COVID-19 pandemic, one constant has been the reliability of SIU-crewed ships servicing Puerto Rico and the U.S. mainland in the Jones Act trade.

"I can say from firsthand experience that our members are justifiably proud of their work that helps bring vital cargoes to and from Puerto Rico," said SIU Assistant Vice President Amancio Crespo, who is based in San Juan. "They also know that the Jones Act is a crucial source of jobs for Puerto Rico residents."

Recent data confirms earlier findings from a comprehensive study about America's freight cabotage law and the island. For instance, SIU-contracted Crowley in mid-January reported that they were "smashing (cargo) volume records in Puerto Rico," thanks in part to the Seafarers-crewed vessels *El Coqui* and *Taino*, which sail between the territory and Jacksonville, Florida.

As previously reported, a major study by Boston-based economists concluded the Jones Act has no impact on either

retail prices or the cost of living in Puerto Rico. In addition, the report found that the state-of-the-art maritime technology, Puerto-Rico focused investments, and dedicated closed-loop service offered by Jones Act carriers provide a significant positive economic impact to the island, at freight rates lower or comparable to similar services to other Caribbean Islands.

"There has been much debate about the impact of the Jones Act on Puerto Rico, particularly following Hurricane Maria," said John Reeve, the principal in Reeve & Associates and the lead economist on the study. "The findings of our analysis show that reliable, efficient, and regular Jones Act services benefit consumers and businesses on the island, and no evidence suggests that exempting Puerto Rico from the Jones Act would reduce consumer prices in Puerto Rico. On the contrary, such an action may well increase prices."

A pillar of U.S. national, economic and homeland security for more than a century, the Jones Act requires that cargo moving between domestic ports be carried on vessels that are crewed, built, flagged and owned American.



Pictured from left aboard the *Isla Bella* (TOTE Services) are Electrician Hector Ginel, Recertified Bosun John Cedeno and AB Gary Boyd.



AB Luis Venegas  
*El Coqui*



Pictured Dec. 20 aboard the *Perla Del Caribe* (TOTE) in San Juan, Puerto Rico, are (from left) Recertified Steward Antonio Mendez, Steward/Baker Sharray Turner and SIU Asst. VP Amancio Crespo.



Newly credentialed AB Jorge Alamo (right) poses for a photo with SIU Asst. VP Amancio Crespo in the San Juan hall.



Recertified Bosun John Cedeno, GUDE Ray Fernandez and SIU Asst. VP Amancio Crespo reminisce aboard the *Isla Bella*. Many years ago, they worked together in the crane department at Navieras de Puerto Rico.



Electrician Carlos Parrilla handles maintenance on a reefer container aboard the *Taino*.



The holiday spirit was evident aboard Crowley's *Taino* when this snapshot was taken before Christmas. Pictured are ABG Julio Perez, SA Simone Smith, Recertified Steward Kim Strate, Bosun Kemer Rojas, ABM Victor Cortes, Chief Cook Yoaquin Gonzalez and Electrician Carlos Parrilla.



Proudly displaying his first ABW registration (fresh out of Piney Point) is Seafarer Kelvin Soto (left), a second-generation SIU member. He's pictured at the San Juan hall with SIU Asst. VP Amancio Crespo. Soto recently shipped out aboard the *National Glory* (Crowley).





**TAKING UNION OATH** – Pictured from left at the December meeting are SA Temiaka McLaurin, Chief Cook Eugene Williams, Chief Cook Sherron DeCoteau, Chief Cook Torrika Devine, ABM Derrick Alexander and OMU Blake Washington. SIU Port Agent Ashley Nelson is standing at right. Devine and Alexander received their respective A-books, while the others picked up B-books.



**BOOKS GALORE** – Several Seafarers were sworn in during the November membership meeting. They're pictured with union representatives at the hall, following the meeting. In front (from left) are SIU Safety Director Joseph Koncul, SIU Patrolman Eddie Pittman, Steward/Baker Mamie Porter (who picked up her A-book) and Chief Cook Michael Ray (A-book). In back are AB Nakia Miller (B-book), QEP David Garrett (A-book) and GUDE Christopher Skinner (B-book).

## With Seafarers in Jacksonville (and SC)



**BACKING MDL** – Steward/Baker Antajuan Beasley (right) is a longtime supporter of the Maritime Defense League. He's pictured at the hall shortly after contributing to the cause. SIU Safety Director Joseph Koncul is at left.



**SPIRITS HIGH AT HALL** – From left, Chief Cook Sherron DeCoteau, SIU Patrolman Adam Bucalo and Chief Cook Torrika Devine seem enthused about the holiday luncheon. (Editor's note: Please visit the SIU Facebook page for additional photos from the gathering.)



**READY FOR LUNCHEON** – From left, ACU Rosalie Long, CC Joseph Arigo, SA Florentino Espiritu and SA Michael Fincannon are among the volunteers and guests at the Dec. 9 holiday luncheon at the hall.



**ABOARD CAPE DECISION** – Pictured from left aboard the Keystone-operated vessel in Charleston, South Carolina, are Steward/Baker Vanessa Curd, SIU Port Agent Ashley Nelson, QEE Mario Dela Cruz, QMED Elaine Watts, GVA Marietta Kozerenko and Bosun Leslie Bracey.



**HOLIDAY HELP** – Chief Steward Manuel Daguio helps prepare food for a holiday luncheon at the hall following the December membership meeting.



**SOLIDARITY** – SIU Port Agent Ashley Nelson (left) welcomes Preston Drummer, regional VP for the Florida Alliance for Retired Americans, to the luncheon. Drummer also serves as the rep for Teamsters Local 512 to the Northeast Florida Central Labor Council.



**APPRECIATIVE GUESTS** – Seafarers and representatives from Crowley Maritime enjoy the holiday luncheon. Those pictured include Lawrence Akromah, Dana Antretter, Ed Hagan, Melissa Serridge, Elizabeth Banner, Josh Lewis and Jon Roberts.





# What's New for the 2022 Tax Filing Season

Following are some of the changes that took effect in 2021, along with provisions that remain in effect from prior years. Please check [www.irs.gov](http://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 the 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.

■ **Considerations – Build Back Better Act:** The Biden administration's Build Back Better Act was not enacted by the end of 2021. Significant proposed changes in tax law will continue to be monitored. All information provided below is currently in effect until otherwise altered by future legislation.

### Due Date of Return

File a 2021 Form 1040 and pay any tax due by April 18, 2022. 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 17, 2022.

■ **Net Investment Income Tax (NIIT):** In 2021, 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 exclu-

sion 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 NII.

### 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 amount of wages subject to the Social Security are as follows:

■ \$142,800 (2021)

■ \$147,000 (2022)

### 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 2020. There is no wage base limit for Medicare tax. In 2021, 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 and Deduction:

The Social Security portion of the self-employment tax is 12.4% in 2021. 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 of self-employment tax paid during the year. The self-employment tax deduction is limited to one-half of self-employment tax paid.

### Kiddie Tax:

The kiddie tax changes introduced by the TCJA were repealed by the SECURE Act. For taxable years beginning in 2021, the first \$1,100 of the net unearned income of a child meeting certain requirements is not taxed, the next \$1,100 is taxed at the child's marginal tax rate and amounts over \$2,200 are taxed at the parent's marginal tax rate. A child is (1) under age 18 at the end of the tax year, (2) age 18 at the end of the tax year and does not provide more than half of his/her own support with unearned income, or (3) is age 19-23 at the end of the tax year, a full-time student, 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 of personal expenses in determining taxable income. The most common itemized deductions are listed below.

■ **Medical and Dental Expenses:** Unreimbursed medical expenses may be claimed as an itemized deduction to the extent they exceed 7.5% of adjusted gross income. The Tax Extenders Act of 2020 extended this threshold, eliminating the initial increase to 10% of AGI.

■ **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

## 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 qualifying condition. For dependents, the standard deduction cannot exceed the greater of (1) \$1,100, or (2) the sum of \$350 and the individual's earned income. See the current amounts below.

Filing Status	2021
Married Filing Joint	\$25,100
Head of Household	\$18,800
Single/Married Filing Separately	\$12,500
<b>Additional Standard Deductions</b>	
Age 65+ and/or Blind (MFJ)	\$1,350
Age 65+ and/or Blind (Single/HOH)	\$1,700

acquisition indebtedness incurred on or before December 15, 2017, which is limited to \$1 Million (\$500,000 for MFS).

■ **Mortgage Insurance Premiums:** The deduction for mortgage insurance premiums (PMI) has now been extended by the Tax Extenders Act through 2021. This allows a taxpayer whose income is below certain thresholds to deduct the cost of premiums on mortgage insurance purchased in connection with acquisition indebtedness on a taxpayer's principal residence. The deduction is reduced by 10% for every \$1,000 by which the taxpayer's AGI exceeds \$100,000.

■ **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. Under the CARES Act, the 60% limitation has been increased to allow for contributions up to 100% of the taxpayer's contribution base 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 allowed to be carried forward and deducted for up to five years, subject to the later year's ceiling. For tax years beginning in 2021, an individual who does not itemize deductions may claim a charitable contribution deduction of up to \$300 (\$600 in the case of a joint return) for any cash contribution made during the tax year that would otherwise be allowed as an itemized deduction. The deduction is claimed in calculating taxable income in 2021, not as an above-the-line deduction in calculating AGI as allowed in 2020.

■ **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.

■ **Phaseout:** Before 2018, an individual's itemized deductions were reduced by 3% of adjusted gross income (AGI) when AGI exceeded certain threshold amounts. This phaseout of itemized deductions is temporarily eliminated by the TCJA, and therefore does not apply to tax years 2018-2025. The phaseout does not affect the itemized deductions for medical expenses, investment

interest expenses, casualty or theft losses, or gambling losses.

■ **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 such as real estate taxes paid and investment expenses.

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

**Child Tax Credit:** The American Rescue Plan Act of 2021 modified CTC for tax year beginning 2021 in a few significant ways:

■ **The credit is fully refundable for most taxpayers** has 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.

■ **Maximum Child Tax Credit increased to:**

\$3,600 for each qualifying child under age 5  
\$3,000 for each qualifying child under age 18, but at least age 5  
\$500 for any other dependent

■ **The credit that exceeds \$2,000 per child begins to phase out** when the taxpayer's MAGI exceed the amounts listed in the Child Tax Credit chart immediately below. This phase-out cannot reduce the credit below the \$2,000. Any remaining credit amount is then subject to additional phase-out under the rules for non-2021 tax years (Phase-out #2). In the phase-out range, the child tax credit is reduced by \$50 for each \$1,000 of income above these thresholds.

■ **The credit may be paid in advance** in monthly installments.

The amount of advance is based on the IRS's estimate based on 2020 or 2019 tax returns whichever is more recent, and any updated information taxpayer provided to the IRS in 2021.

Payments were sent on the 15th of each month from July through December 2021

Unless extended by the Build Back Better pending legislation, these payments will not continue in 2022.

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## Child Tax Credit

Filing Status	MAGI Phase-out #1	MAGI Phase-out #2
Married Filing Joint	\$150,000	\$400,000
Head of Household	\$112,500	\$200,000
Single/Married Filing Separately	\$75,000	\$200,000

## Tax Rates & Thresholds

**2021 Tax Brackets:** Below are the tax brackets for tax year 2021, including the taxable income range for each bracket.

Married Filing Joint	Head of Household	Single	Married Filing Separately	Estates & Trusts
10% \$0 - \$19,900	\$0 - \$14,200	\$0 - \$9,950	\$0 - \$9,950	\$0 - \$2,650
12% \$19,901 - \$81,050	\$14,201 - \$54,200	\$9,951 - \$40,525	\$9,951 - \$40,525	N/A
22% \$81,051 - \$172,750	\$54,201 - \$86,350	\$40,526 - \$86,375	\$40,526 - \$86,375	N/A
24% \$172,751 - \$329,850	\$86,351 - \$164,900	\$86,376 - \$164,925	\$86,376 - \$164,925	\$2,651 - \$9,550
32% \$329,851 - \$418,850	\$164,901 - \$209,400	\$164,926 - \$209,425	\$164,926 - \$209,425	N/A
35% \$418,851 - \$628,300	\$209,401 - \$523,600	\$209,426 - \$523,600	\$209,426 - \$314,150	\$9,551 - \$13,050
37% \$628,301+	\$523,601+	\$523,601+	\$314,151+	\$13,051+

**2021 Net Capital Gains & Qualified Dividend Rates:** Below are the 2021 net capital gains and qualified dividend rates per taxable income range for each type of filing status.

Married Filing Joint	Head of Household	Single	Married Filing Separately	Estates & Trusts
0% \$0 - \$80,800	\$0 - \$54,100	\$0 - \$40,400	\$0 - \$40,400	\$0 - \$2,700
15% \$80,801 - \$501,600	\$54,101 - \$473,750	\$40,401 - \$445,850	\$40,401 - \$250,800	\$2,701 - \$13,250
20% \$501,601+	\$473,751+	\$445,851+	\$250,801+	\$13,251+

Capital gains and losses are reported on Form 8949 and then totaled on Schedule D. If you sold a covered security in 2021, your broker would report the cost basis on your Form 1099-B. Refer to the IRS website at [www.irs.gov/form8949](http://www.irs.gov/form8949) for additional information and other new developments affecting this form and Schedule D.



# Tax Tips for Members

## 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, Misc.) and Schedules K-1 (Investment in Partnerships/S-Corporations)

## 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

**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](http://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](http://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](http://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](http://www.irs.gov/refunds).

## Filing an Extension

- Taxpayers can get an automatic 6-month extension if, no later than April 15, 2021, 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 2020, 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](http://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
- Certain amounts received as a scholarship

## 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
- Medical and Dental Expenses
- State and Local Taxes
- Home Mortgage Interest
- Mortgage Insurance Premiums
- Charitable Contributions
- Gambling Losses
- 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.

## Why Seafarers Must Pay State Income Tax

Federal law prohibits employers from

## 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: Berlin, Germany; Caracas, Venezuela; London, England; Mexico City, Mexico; Nassau, Bahamas; Ottawa, Canada; Paris, France; Riyadh, Saudi Arabia; Rome, Italy; Sao Paulo, Brazil; Sydney, Australia; Tokyo, Japan.

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, intercostal, 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](http://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.



# What's New for the 2022 Tax Filing Season

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■ **File 2021 Tax Return to compare advanced CTC with qualified CTC.** As the nature of family and life situation are unpredictable, IRS might over or underpaid the advanced CTC. Letter 6419 from IRS will arrive January 2022 to provide the total amount of advance Child Tax Credit payments that were disbursed to taxpayer during 2021.

■ **Advanced < qualified:** If the amount of your Child Tax Credit exceeds the total amount of your advance Child Tax Credit payments, you can claim the remaining amount of your Child Tax Credit on your 2021 tax return.

■ **Advanced > qualified:** If you received a total amount of advance Child Tax Credit payments that exceeds the amount of Child Tax Credit that you can properly claim on your 2021 tax year, you may need to repay to the IRS some or all of that excess payment. Example of situations where could result in such positions:

Your income increased in 2021.

A qualifying child in 2020 does not meet qualifying child criteria in 2021 (see definition following)

Your filing status changed for 2021

Your main home was outside of the United States for more than half of 2021.

■ **Full Repayment Protection:** taxpayers qualify for full repayment protection and won't need to repay if 1) taxpayers' main home was in US for more than half of 2021 and 2) AGI is less than below:

\$60,000 if you are married and filing a joint return or if filing as a qualifying widow or widower.

\$50,000 if you are filing as head of household.

\$40,000 if you are a single filer or are married and filing a separate return.

■ **No Repayment Protection:** This repayment protection amount is phased out when taxpayers exceed AGI listed below on their 2021 tax returns:

\$120,000 if you are married and filing a joint return or if filing as a qualifying widow or widower

\$100,000 if you are filing as head of household

\$80,000 if you are a single filer or are married and filing a separate return

**Definition of a Qualifying Child:** Must meet all 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 18 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.

**Definition of a Qualifying Relative:** MUST meet all criteria:

■ **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 the exemption amount (zero for tax years 2018-2025).

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

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

**Child and Dependent Tax Credits:** The American Rescue Plan Act of 2021 expanded by making it fully refundable; increasing the amount of qualifying expenses, the credit percentage, and the AGI threshold for reducing the credit percentage; and effectively extending the credit to U.S. possessions.

A qualifying individual definition is slightly different than qualifying child for CTC (Child Tax Credit)

■ a dependent of the taxpayer who is a qualifying child under the age of 13.

■ a dependent of the taxpayer who is physically or mentally incapable of caring for himself or herself; or

■ the taxpayer's spouse who is physically or mentally incapable of caring for himself or herself.

There must be earned income to take the credit.

Amount of credit equal to the amount of tax-

payer's employment-related expenses multiplied by an applicable percentage determined by the taxpayer's adjusted gross income. The maximum amount of qualified expenses to which the credit may be applied is \$8,000 for cost to care for one child under the age of 13 or up to \$16,000 for two or more children, so that the parents can either go to work or be in the process of looking for work.

The 50% credit percentage is reduced (but not below the phaseout percentage) by one percentage point for each \$2,000 (or fraction thereof) by which adjusted gross income (AGI) exceeds \$125,000.

The maximum credit is \$4,000 for one qualifying individual and \$8,000 for two or more qualifying individuals.

■ **Adoption Credit:** The maximum adoption credit has increased to \$14,440 per child with adjusted gross income phase out starting at \$216,660. 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 2021 tax returns one or more adoption-related documents.

■ **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 2021:

■ 3+ Qualifying Children: Credit up to \$6,728 if you earn less than \$51,464 (\$57,414 if married filing joint)

■ 2 Qualifying Children: Credit up to \$5,980 if you earn less than \$47,915 (\$53,865 if married filing joint)

■ 1 Qualifying Child: Credit up to \$3,618 if you earn less than \$42,158 (\$48,108 if married filing joint)

■ No Qualifying Children: Credit up to \$1,502 if you earn less than \$21,430 (\$27,380 if married filing joint)

■ **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 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):** 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 (see chart at the top of the next two columns) 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.

**For tax years beginning in 2021:**

■ **Education Credits & Deductions:** Following are tax credits and deductions related to educational expenses incurred during the tax year, including definitions of qualifying expenses.

■ **The American Opportunity Tax Credit:** For tax year 2021, 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 Employer Identification Number (EIN) of the educational institution to which payments were made.

■ **Lifetime Learning Credit:** For tax year 2021, 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

## Deductions for Qualified Business Income

Filing Status	Threshold Amount	Phase in Ceiling
Married Filing Joint	\$329,800	\$429,800
Single/Head of Household	\$164,900	\$214,900
Married Filing Separately	\$164,925	\$214,925

joint return) and is fully 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.

■ **Tuition and Fees Deductions:** The tuition and fees deduction does NOT apply to tax years beginning after December 31, 2020.

■ **Expanded Definition of Qualified Expenses for Qualified Tuition Programs:** 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.

■ **529 Plan Qualified Education Expenses:** The TCJA changed the definition of qualified higher education expense. For purposes 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.

■ **Form 1098-T Required to Claim Certain Education Incentives:** 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.

■ **Educator Expenses:** The Protecting Americans from Tax Hikes Act of 2015 extended the above-the-line deduction for eligible grade K-12 schoolteachers of up to \$250 per year (\$500 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.

■ **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.

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

■ **Traditional IRAs:** For 2021, 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 2021 is \$66,000-\$76,000 (\$105,000-\$125,000 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 are subject to income limits. The maximum yearly contribution is gradually phased out for taxpayers with Modified AGI between \$125,000-\$140,000 (\$198,000-\$208,000 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.

■ **SIMPLE 401(k) plan:** The limit on employee elective deferrals is: \$14,000 in 2022 (\$13,500 in 2021 and 2020)

■ **401(k) Contributions and Limitations on Elective Deferrals:** Limit of employee elective salary deferral is \$19,000 for 2021 and \$ 20,500 for 2022. Overall limit on contribution to a participant's plan including elective deferral and employer matching contributions is the lesser of

employee compensation or \$58,000 for 2021.

■ **Excessive contribution:** 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.

**IRA Updates:** Under the SECURE Act, the following legislation updates are in effect beginning tax year 2020 and continue to be in effect. Additional provisions enacted by the CARES Act are also noted.

■ **Age Limitation -** The 70½ age limit for contributions to an IRA has been eliminated. Effective tax year beginning after December 31, 2019 individuals can continue to make contributions for as long as they earn compensation

■ **Required Minimum Distributions (RMDs) -** The starting age for individuals to begin taking RMD from traditional IRA, SEP IRA and SIMPLE IRA must begin on or before April 1 of the year following the year in which an IRA owner turns age 72 (Prior 2020 was 70½ years old)

■ **Inherited IRA Rule -** 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. For 2021, the early withdrawal penalty of 10% is reinstated, with exceptions related to non-COVID disaster relief discussed in later sections.

**401(k) Updates:** Under the SECURE Act, the following provisions are in effect for the noted tax years

■ Long-term, part-time employees may now qualify to participate in elective deferral plans in plan years beginning after December 31, 2020

■ 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 non-taxable "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

■ **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 non-deductible 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.

■ **Health Care Coverage Credits:** Below is health care coverage reporting information and current year requirements for related tax credits.

■ **Health Care Coverage:** Beginning in tax year 2019, you no longer need to either make a shared responsibility payment or file Form 8965 if you don't have essential health care coverage for part or all of the tax year.

■ **Premium Tax Credit:** Individuals with low to moderate income who get health coverage

Continued on Page 20



## Retired Seafarer Turns 100



Vincent Wesley had a straightforward request for his 100th birthday: having his photo appear in the LOG. The retired steward-department mariner was born Feb. 13, 1922 and sailed out of Brooklyn, New York, throughout the 1950s and 1960s. "I would like to say hello to all the men who sailed with Farrell Lines, Moore-McCormack, and the Military Sea Transportation Service (forerunner to the Military Sealift Command)," Wesley wrote.

### Personal

Writer and former tugboat deckhand Mark Hannon is assisting a retired mariner in writing his memoir. Hannon would like to hear from any SIU members who worked out of the New Orleans and/or Mobile, Alabama, halls during the 1960s. He's reachable by phone at (443) 615-5228 and by email at [mwhannon@verizon.net](mailto:mwhannon@verizon.net). Hannon's website is <https://markhannonbooks.wordpress.com/>.

## February & March Membership Meetings

Piney Point.....Monday: February 7, March 7  
 Algonac.....Friday: February 11, March 11  
 Baltimore.....Thursday: February 10, March 10  
 Guam.....Thursday: February 24, March 24  
 Honolulu.....Friday: February 18, March 18  
 Houston.....Monday: February 14, March 14  
 Jacksonville.....Thursday: February 10, March 10  
 Joliet.....Thursday: February 17, March 17  
 Mobile.....Wednesday: February 16, March 16  
 New Orleans.....Tuesday: February 15, March 15  
 Jersey City.....Tuesday: February 8, March 8  
 Norfolk.....Friday: February 11, March 11  
 Oakland.....Thursday: February 17, March 17  
 Philadelphia.....Wednesday: February 9, March 9  
 Port Everglades.....Thursday: February 17, March 17  
 San Juan.....Thursday: February 10, March 10  
 St. Louis.....Friday: February 18, March 18  
 Tacoma.....Friday: February 25, March 25  
 Wilmington.....\*Tuesday: February 22, Monday: March 21

\* Wilmington change in February due to President's Day observance.

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

## Dispatchers' Report for Deep Sea

"Total Registered" and "Total Shipped" data is cumulative from Dec. 16 - Jan. 17. "Registered on the Beach" data is as of Jan. 17.

Port	Total Registered			Total Shipped			Trip Reliefs	Registered on Beach		
	A	B	C	A	B	C		A	B	C
<b>Deck Department</b>										
Algonac	13	7	0	10	4	0	5	23	6	3
Anchorage	1	3	0	2	3	0	3	0	3	0
Baltimore	2	1	0	1	3	0	1	2	0	0
Fort Lauderdale	21	12	3	13	9	2	9	32	20	2
Guam	5	0	0	1	0	0	0	5	1	0
Harvey	13	1	2	3	2	0	3	14	8	2
Honolulu	4	2	0	7	3	0	0	11	2	1
Houston	30	22	6	25	16	4	18	68	34	9
Jacksonville	30	25	7	17	17	6	17	54	37	9
Jersey City	14	13	4	20	7	1	9	35	12	6
Joliet	2	2	0	2	3	0	0	1	2	0
Mobile	7	4	2	8	1	1	3	11	6	2
Norfolk	15	12	6	17	7	3	4	27	18	7
Oakland	8	4	3	9	0	3	3	15	5	3
Philadelphia	2	0	0	2	0	0	0	3	4	0
Piney Point	0	6	1	1	7	1	2	2	2	0
Puerto Rico	6	2	0	5	2	0	2	12	6	1
Tacoma	14	7	5	15	4	1	10	36	13	5
St. Louis	1	2	1	0	0	0	0	5	2	1
Wilmington	21	3	2	16	1	0	4	45	12	5
<b>TOTALS</b>	<b>209</b>	<b>128</b>	<b>42</b>	<b>174</b>	<b>89</b>	<b>22</b>	<b>93</b>	<b>401</b>	<b>193</b>	<b>56</b>

<b>Engine Department</b>										
Algonac	1	0	0	2	0	0	0	4	2	1
Anchorage	0	0	0	1	0	0	0	1	0	0
Baltimore	1	2	0	0	1	0	1	2	1	0
Fort Lauderdale	7	3	0	2	2	1	3	13	13	0
Guam	1	0	0	1	0	0	0	0	1	0
Harvey	1	1	0	1	1	0	1	4	7	0
Honolulu	3	2	1	2	2	0	0	5	6	1
Houston	12	7	1	10	2	0	4	15	14	2
Jacksonville	12	10	2	9	7	1	4	31	20	1
Jersey City	2	4	1	7	2	0	4	10	6	1
Joliet	1	1	1	2	0	0	1	2	1	2
Mobile	6	2	0	3	4	0	3	4	4	0
Norfolk	9	8	2	5	9	2	3	16	14	5
Oakland	4	5	2	2	1	1	1	6	5	1
Philadelphia	1	1	0	1	0	0	0	1	1	0
Piney Point	0	2	0	0	3	0	2	2	3	0
Puerto Rico	4	2	0	2	1	0	1	4	3	0
Tacoma	10	8	0	12	4	0	6	12	14	0
St. Louis	10	0	0	0	0	1	0	2	2	1
Wilmington	11	6	1	7	6	1	7	21	9	1
<b>TOTALS</b>	<b>87</b>	<b>64</b>	<b>11</b>	<b>69</b>	<b>45</b>	<b>7</b>	<b>41</b>	<b>155</b>	<b>126</b>	<b>16</b>

<b>Steward Department</b>										
Algonac	0	0	0	2	0	0	0	2	0	0
Anchorage	0	0	0	0	0	0	0	1	0	0
Baltimore	2	2	0	0	1	0	0	2	1	0
Fort Lauderdale	3	5	0	8	2	0	4	8	9	0
Guam	0	1	1	0	1	0	0	0	3	1
Harvey	3	0	0	4	0	0	4	8	0	0
Honolulu	4	3	0	4	1	0	0	11	5	0
Houston	13	7	0	9	2	0	5	28	12	2
Jacksonville	11	5	1	8	10	0	12	23	14	2
Jersey City	7	3	0	4	3	0	1	10	8	1
Joliet	2	0	1	0	0	0	0	4	0	1
Mobile	4	3	0	2	1	0	1	5	5	0
Norfolk	9	8	0	10	8	2	7	24	16	2
Oakland	16	3	1	9	3	0	3	18	7	3
Philadelphia	1	0	0	1	0	0	0	3	1	0
Piney Point	3	3	0	2	5	0	1	4	2	0
Puerto Rico	2	3	0	3	0	1	2	3	4	2
Seattle	7	2	0	8	2	0	2	16	6	0
St. Louis	1	1	0	0	0	0	0	1	1	0
Wilmington	21	6	0	7	8	0	6	35	10	0
<b>TOTALS</b>	<b>109</b>	<b>55</b>	<b>4</b>	<b>81</b>	<b>47</b>	<b>3</b>	<b>48</b>	<b>206</b>	<b>104</b>	<b>14</b>

<b>Entry Department</b>										
Algonac	1	5	5	0	1	2	1	1	10	4
Anchorage	1	3	2	0	0	2	0	1	4	1
Baltimore	0	2	1	0	2	2	1	0	0	1
Fort Lauderdale	0	3	5	0	3	4	1	0	5	7
Guam	0	0	1	0	0	0	0	0	0	2
Harvey	0	1	1	0	1	2	2	0	2	1
Honolulu	0	3	3	1	3	2	0	1	7	12
Houston	2	8	7	0	3	9	1	4	18	20
Jacksonville	2	14	40	1	9	25	7	5	28	74
Jersey City	0	8	9	0	7	10	3	2	20	18
Joliet	0	0	2	0	0	1	0	0	0	1
Mobile	0	0	0	0	1	0	0	1	1	2
Norfolk	0	14	19	0	12	18	5	0	14	32
Oakland	1	3	6	1	4	2	4	0	11	3
Philadelphia	0	0	0	0	0	0	0	0	1	0
Piney Point	0	1	14	0	1	9	3	0	0	12
Puerto Rico	0	0	2	0	0	0	0	0	1	3
Seattle	3	5	5	1	3	3	2	7	21	12
St. Louis	0	0	0	0	0	0	0	1	0	3
Wilmington	0	5	7	0	9	2	1	4	17	11
<b>TOTALS</b>	<b>10</b>	<b>75</b>	<b>129</b>	<b>4</b>	<b>59</b>	<b>93</b>	<b>31</b>	<b>27</b>	<b>160</b>	<b>219</b>

**GRAND TOTAL: 415 322 186 328 240 125 213 789 583 305**



## 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

115 Third St., Norfolk, VA 23510  
(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 mariners attending classes at the SIU-affiliated Paul Hall Center for Maritime Training and Education in Piney Point, Maryland.

## Question: What do you like most about being a merchant mariner?



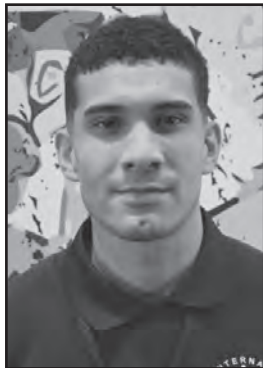
**Georgia Bussink**  
*Ordinary Seaman*

There are not many professions in which you have the world as your office. The SIU has provided me the opportunity to travel as part of my career; one that gives me the flexibility and ability to take substantial time off to travel and do what I love.



**Michael Casas**  
*Wiper*

I get to travel the world with my brothers and sisters. I get a say and a vote in this industry. The union supports me and provides me with different experiences here at school as well as every time you get on a different ship.



**John Paul Mauras**  
*Ordinary Seaman*

The opportunity it gives me to travel around the world, to meet and work with new people who come from various backgrounds.



**Alexander Jackson**  
*Ordinary Seaman*

It gives me the freedom to explore the world while at work. It also provides me the opportunity to take time off to explore it at my own pace.



**Henry Nkwor**  
*Wiper*

It affords me the opportunity to travel the world. It also provides me with a safe, constant job and allows me the flexibility to take time off when I want in order to spend time with my family.



**Kristopher Guthrie**  
*Wiper*

Being a merchant mariner gives me the opportunity to travel the world while also being able to provide for my family back home.

## Pic From The Past



OS Robert Keith is pictured aboard the SS *Steel Designer* (Isco, Inc.) in South Vietnam in January 1972. The victory ship carried bombs and ammunition to various South Vietnamese ports during the war. Keith graduated from the trainee program in 1971, upgraded to AB and sailed with the SIU for several years. He remains a personal advocate for the U.S. Merchant Marine.

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](mailto:webmaster@seafarers.org)



# Welcome Ashore

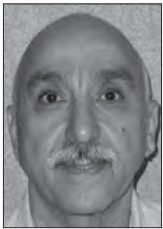
Each month, the Seafarers LOG pays tribute to the SIU members who have devoted their working lives to sailing aboard U.S.-flag vessels on the deep seas, inland waterways or Great Lakes. Listed below are brief biographical sketches of those members who recently retired from the union. The brothers and 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

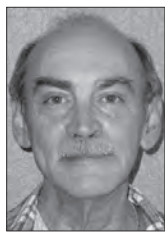
### AZAD ARDESHIRDAVANI

Brother Azad Ardehshirdavani, 70, joined the Seafarers International Union in 2004, initially sailing aboard the *Commitment*. He upgraded at the Piney Point school on several occasions, shipped in both the deck and engine departments, and also worked on shore gangs. Brother Ardehshirdavani's final vessel was the *Maersk Columbus*. He is a resident of Webster, Texas.



### ROBBIE BALLARD

Brother Robbie Ballard, 65, began sailing with the SIU in 1994. A steward department member, he upgraded often at the Paul Hall Center. Brother Ballard's first and final vessel was the *Independence*. He lives in Baton Rouge, Louisiana.



### ROBERT DAVIS

Brother Robert Davis, 68, became a member of the Seafarers International Union in 1988. He worked in the steward department and upgraded at the Piney Point school on multiple occasions. Brother Davis's first vessel was the *Independence*; his last, the *Liberty Promise*. He resides in Montgomery, Texas.



### TEODORO MARTINEZ

Brother Teodoro Martinez, 65, embarked on his career with the Seafarers in 2001 and initially sailed on the *Green Cove*. He was a member of the deck department and last shipped on the *Independence II*. Brother Martinez makes his home in The Bronx, New York.



### ALI MOHAMED

Brother Ali Mohamed, 66, signed on with the union in 1989. He first sailed aboard the *Independence* and worked in all three departments. Brother Mohamed upgraded at the Paul Hall Center on multiple occasions. He last shipped on the *Global Sentinel* and is a resident of Coldwater, Michigan.

## JEFFERY MUNDY

Brother Jeffery Mundy, 70, signed on with the union in 2015, initially shipping with OSG Ship Management. He sailed in both the deck and steward departments and most recently shipped aboard the *Patriot*. Brother Mundy lives in Venice, Florida.

## WINFRED OPARE

Brother Winfred Opare, 66, donned the SIU colors in 2001. He first sailed aboard the *Columbia* and worked in the engine department. Brother Opare upgraded at the Piney Point school on multiple occasions. He last sailed aboard the *Alaskan Explorer* and is a resident of Federal Way, Washington.



## SQUEEZER PIERCE

Brother Squeezer Pierce, 65, started sailing with the union in 1978, initially shipping on the *Bradford Island*. A deck department member, Brother Pierce upgraded at the Paul Hall Center on numerous occasions. He concluded his career aboard the *Virgo* and lives in Greensburg, Kentucky.



## JOHN REID

Brother John Reid, 59, began his career with the SIU in 1988. A steward department member, he initially sailed aboard the *USNS Indomitable*. Brother Reid upgraded at the Paul Hall Center on several occasions. He concluded his career aboard the *Cape Washington* and makes his home in Virginia Beach, Virginia.



## ARTURO RODRIGUEZ

Brother Arturo Rodriguez, 67, began his career with the SIU in 1987. He first sailed aboard the *USNS Algol* and shipped in all three departments. Brother Rodriguez upgraded at the Paul Hall Center on several occasions. He concluded his career aboard the *Delaware Express* and makes his home in Houston.



## MOHAMAD SHIBLY

Brother Mohamad Shibly, 66, embarked on his career with the SIU in 1985 when he sailed aboard the *Mauui*. He shipped in the steward department and upgraded at the Piney Point school on multiple occasions. Brother Shibly concluded his career on the *Cape Isabel* and settled in Federal Way, Washington.



## ALMARIO SISON

Brother Almario Sison, 66, became a member of the Seafarers International Union in 2001. He initially sailed aboard the *USNS Roy M. Wheat* and was a deck department member. Brother Sison upgraded on numerous occasions at the Paul Hall Center. He last sailed aboard the *Horizon Reliance* and calls Wilmington, California, home.



## WILLIAM STOKES

Brother William Stokes, 65, started his career with the Seafarers in 1991 and first sailed aboard the *USNS Wyman*. He was a deck department member and most recently sailed aboard the *John Paul Bobo*. He makes his home in Wewahatchka, Florida.

## GREAT LAKES

### TIMOTHY BRENNO

Brother Timothy Brenno, 65, signed on with the SIU in 1977. He initially shipped aboard the *Del Mar* and was an engine department member. Brother Brenno upgraded at the Piney Point school multiple occasions. He last sailed on the *Sam Laud* and resides in Seymour, Tennessee.

### TIMOTHY MCKENNA

Brother Timothy McKenna, 60, donned the SIU colors in 1989. He sailed in both the deck and engine departments and first shipped aboard the *Adam E. Cornelius*. Brother McKenna upgraded at the Paul Hall Center on multiple occasions. He concluded his career working for Great Lakes Towing and settled in Cleveland.



## INLAND

### JAMES BEATTY

Brother James Beatty, 65, signed on with the SIU in 1990, first sailing aboard the *Charles L. Brown*. He shipped in both the deck and engine departments and upgraded at the union-affiliated Piney Point school on numerous occasions. Brother Beatty was last employed by G&H Towing and resides in Ragley, Louisiana.



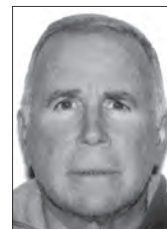
### TED CAFFY

Brother Ted Caffy, 60, embarked on his career with the Seafarers in 2002 when he shipped with Crowley Towing and Transportation. He was a member of the deck department and upgraded at the Piney Point school on numerous occasions. Brother Caffy was employed by the same company for the duration of his career. He resides in Floral, Alabama.



### DAVID FENTON

Brother David Fenton, 66, signed on with the union in 2013. He sailed in the engine department and upgraded often at the Paul Hall Center. Brother Fenton worked for Crowley Towing and Transportation for his entire career. He lives in Westport, Washington.



### TIM GREEN

Brother Tim Green, 66, started sailing with the Seafarers in 2007. A deck department member, he worked for Port Imperial Ferry for the duration of his career. Brother Green resides in Leonia, New Jersey.



### ROBERT HOPKINS

Brother Robert Hopkins, 62, joined the SIU in 1979. He upgraded at the union-affiliated Piney Point school within his first year of membership and worked in the deck department. Brother Hopkins worked for Mariner Towing for most of his career. He resides in Soddy-Daisy, Tennessee.

### ROBERT LAYKO

Brother Robert Layko, 65, joined

the Seafarers International Union in 1980 when he shipped on the *Newark*. He sailed in both the deck and engine departments and also worked on shore gangs. Brother Layko upgraded at the Paul Hall Center on multiple occasions and last sailed on the *Dodge Island*. He lives in Vancouver, Washington.



### THOMAS LENNANE

Brother Thomas Lennane, 71, signed on with the union in 1998. He sailed in the deck department and upgraded at the Paul Hall Center in 2001. Brother Lennane worked for Port Imperial Ferry for his entire career. He makes his home in Tomkins Cove, New York.

### DONALD MACDONALD

Brother Donald MacDonald, 65, joined the SIU in 1978 when he sailed on the *American Heritage*. He primarily sailed in the deck department and upgraded at the Piney Point school in 1996. Brother MacDonald last shipped with H&M Lake Transport and makes his home in Ottawa Lake, Michigan.

### DOUGLAS MCGUIRE

Brother Douglas McGuire, 61, donned the SIU colors in 2007. He was a deck department member and upgraded at the Paul Hall Center on numerous occasions. Brother McGuire worked for G&H Towing for the duration of his career and settled in Woodway, Texas.



### AARON MORTON

Brother Aaron Morton, 65, embarked on his career with the SIU in 1995 when he sailed with Westbank Riverboat Services. He was a member of the engine department and continued to work for the same company for most of his career. Brother Morton makes his home in Harvey, Louisiana.



### WILLIAM SISTARE

Brother William Sistare, 62, joined the Seafarers International Union in 1978. A deck department member, he sailed with Marine Contracting for his entire career. Brother Sistare lives in Summerville, South Carolina.



# Final Departures



## DEEP SEA

### CORNELL ANDREWS

Brother Cornell Andrews, 69, died November 3. He was born in Louisiana and joined the SIU in 1969. Brother Andrews sailed in both the deck and steward departments and first shipped on the *Transuper*. He last sailed aboard the *Gem State* in 2019 and was a San Francisco resident.



### THELLIS BARNES

Brother Thellis Barnes, 66, passed away November 8. Born in Alabama, he joined the Seafarers International Union in 2001. Brother Barnes first shipped aboard the *Virginian* and was a deck department member. He most recently sailed aboard the *Maersk Montana* and lived in Suffolk, Virginia.



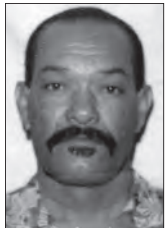
### PETER BEAN

Pensioner Peter Bean, 70, died September 11. He signed on with the SIU in 1970, initially sailing aboard a Seatrain Lines vessel. Brother Bean was a deck department member. He last shipped on the *Overseas Martinez* and went on pension in 2018. Brother Bean resided in the Philippines.



### SEVERIANO BONAFONT

Pensioner Severiano Bonafont, 79, passed away November 12. He began his career with the Seafarers in 1970. A deck department member, his first vessel was the *Ponce*. Brother Bonafont last shipped on the *El Yunque* before retiring in 2006. He lived in Puerto Rico.



### DAVID GORDIUS

Pensioner David Gordius, 74, died December 8. He joined the SIU in 1980, initially working on the *St. Louis*. Brother Gordius was a member of the engine department and last sailed aboard the *Horizon Consumer*. He became a pensioner in 2007 and settled in St. Petersburg, Florida.



### JOSEPH LOYAL

Pensioner Joseph Loyal, 68, passed away December 4. He signed on with the Seafarers International Union in 1990. A deck department member, Brother Loyal first sailed aboard the *USNS Kane*. After concluding his career aboard the *Horizon Hunter*, he retired in 2011. Brother Loyal lived in Lubbock, Texas.



### JEFFREY PAGE

Brother Jeffrey Page, 67, died September 22. Born in Washington, D.C., he began sailing with the union in 1978. Brother Page was an engine department member and first sailed aboard *Waterman's A. Stephens*. He last sailed on the *USNS Capella* and resided in Rockville, Maryland.

### CESAR RAMOS

Pensioner Cesar Ramos, 72, passed away November 19. He embarked on his career with the SIU in 1980, initially sailing aboard the *Brooks Range*. Brother Ramos was a deck department member. He last sailed on the *Patriot* and became a pensioner in 2014. Brother Ramos made his home in the Philippines.



### ROLANDO ROMANILLOS

Pensioner Rolando Romanillos, 67, died November 12. He joined the union in 1993 and was an engine department member. Brother Romanillos first sailed aboard the *Producer*. He most recently shipped on the *Ocean Freedom* and went on pension in 2019. Brother Romanillos was a resident of Long Beach, California.



### STIG SASSE

Pensioner Stig Sasse, 64, passed away November 29. He donned the SIU colors in 2001 and first sailed aboard the *Cape John*. A deck department member, Brother Sasse last shipped on the *Alliance St. Louis*. He retired last year and settled in Houston.



### JIMMIE SCHECK

Pensioner Jimmie Scheck, 64, died December 2. He signed on with the union in 1977. Brother Scheck's first vessel was the *Zapata Courier*.

He shipped in the deck department and most recently sailed aboard the *Ocean Freedom*. Brother Scheck went on pension in 2017 and resided in Dickinson, Texas.



### WILLIAM SCHROEDER

Pensioner William Schroeder, 83, passed away November 16. He joined the SIU in 1964 when he sailed on the *Eagle Voyager*. Brother Schroeder shipped in the engine department and concluded his career on the *El Faro*. He became a pensioner in 1993 and lived in Germany.

### JAMES WRIGHT

Pensioner James Wright, 81, died November 20. He began shipping with the Seafarers International Union in 1967, initially sailing on the *Selma Victory*. Brother Wright worked in the steward department. He last sailed on the *Anchorage* and went on pension in 2002. Brother Wright resided in Puyallup, Washington.



### ELLIS YOUNG

Pensioner Ellis Young, 77, passed away November 17. He donned the SIU colors in 1970 when he shipped on the *Penn Sailor*. Brother Young was a member of the engine department. He last shipped aboard the *Newark Bay* and began collecting his pension in 2001. Brother Young lived in Jacksonville, Florida.



## GREAT LAKES

### HARLEY THIES

Pensioner Harley Thies, 82, passed away November 21. He signed on with the SIU in 1966 when he was employed by Michigan Interstate Railway. Brother Thies worked in the steward department and last shipped on the *H. Lee White*. He became a pensioner in 2002 and resided in Muskegon, Michigan.



## INLAND

### ALBERT BURNS

Pensioner Albert Burns, 67, died November 30. A member of the deck department, he joined the union in 1973. Brother Burns was

employed with Interstate Oil for most of his career. He went on pension in 2016 and made his home in Pottsville, Pennsylvania.



### RALPH GARDNER

Pensioner Ralph Gardner, 83, passed away December 6. He began sailing with the SIU in 1967 when he worked aboard the *Battle Creek*. Brother Gardner was a deck department member and was last employed by Mariner Towing. He retired in 1981 and settled in Ocala, Florida.



### CHARLES GROGAN

Pensioner Charles Grogan, 87, died November 19. He became a member of the Seafarers International Union in 1961, initially sailing with Moran Towing of Virginia. Brother Grogan concluded his career aboard the *Sam Houston* and went on pension in 1996. He resided in Mechanicsville, Virginia.



### WADE POOR

Brother Wade Poor, 43, passed away October 22. He donned the SIU colors in 2007, initially working on the *Terrapin Island*. Brother Poor was a member of the deck department and most recently worked on the *Douglas B. Mackie*. He was a resident of Palmyra, Missouri.



### JAMES WILKINS

Pensioner James Wilkins, 86,

died December 3. He joined the union in 1961 and first worked for Gulf Atlantic Transport. Brother Wilkins sailed in the deck department and was last employed by Interstate Oil. He became a pensioner in 1997 and lived in Belhaven, North Carolina.

## NMU

### CUTHBERT FORBES

Pensioner Cuthbert Forbes, 79, passed away December 6. He joined the Seafarers during the SIU/NMU merger in 2001. Brother Forbes sailed in both the deck and engine departments and last sailed on the *Argonaut*. He began collecting his pension in 2006 and made his home in Cambria Heights, New York.



### CHARLES MCFIELD

Pensioner Charles McField, 86, died December 13. A steward department member, he signed on with the union during the SIU/NMU merger in 2001. Brother McField last shipped aboard the *St. Louis Express* before retiring in 2004. He was a New Orleans resident.

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
Berrios, Julio	82	04/05/2021
Cooper, Morris	94	11/23/2021
Costoso, Benjamin	100	12/23/2021
Duncan, Frederick	90	12/14/2021
Evans, Henry	81	12/06/2021
Farmer, Joseph	95	12/08/2021
Herrenberg, August	85	11/08/2021
Karadimas, Spyridon	97	09/28/2021
Kitchen, Sandy	93	12/08/2021
Ritter, James	80	11/22/2021
Williams, Richard	78	11/16/2021
Yamamoto, Takeo	95	09/28/2021

## Have You Missed An Issue of the Log?

PDF versions of nearly every edition are available at [seafarerslog.org](http://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 PITTSBURGH** (Maersk Line, Limited), October 24 – Chairman **Domingo Leon**, Educational Director **Edwin Feliciano**, Deck Delegate **Randolph Jemmott**, Engine Delegate **Roger Nesbeth**. No beefs or disputed OT reported. Members requested vacation increase to 20 for 30. Carpet cleaner needed. Crew discussed concerns with lack of fresh food aboard ship.

**LIBERTY EAGLE** (Liberty Maritime), October 24 – Chairman **Albert Konning**, Secretary **Abraham Mills**, Educational Director **Teodocio Ruiz**, Deck Delegate **Christopher Chikwere**, Steward Delegate **Reginald Jackson**. Chairman thanked members for safe voyage and announced payoff in Galveston, Texas. He encouraged crew to get the COVID-19 vaccine. Steward department thanked crew for helping keep ship clean. Educational director reminded members to upgrade at Paul Hall Center and to check documents for expiration dates. Steward department reported beef over unpaid overtime. Members thanked SIU President Michael Sacco for doing a great job. Crew requested cost of living increase every two years and for increased vacation benefits.

**JEAN ANNE** (Pasha) November 14 – Chairman **Thomas Johnson**, Secretary **Samuel Sinclair**, Deck Delegate **Mohamed Saleh**, Engine Delegate **Yahya Mohamed**, Steward Delegate **Tammy Bingisser**. Crew asked for clarification on selection process for recertifications. Members asked for physicals to be required once annually. Vote of thanks given to steward department for awesome food. New BBQ grill and smoker have resulted in more diverse foods coming from galley, along with outside BBQs. More funds needed for crew activities and galley equipment. No beefs or disputed OT reported. Steward delegate reported good morale among steward department members. Crew would like higher-paying contracts and a minimum of three people per steward department. Members discussed cost-of-living increases.

**MAERSK COLUMBUS** (Maersk Line, Limited), November 14 – Chairman **Sanjay Gupta**, Secretary **Christopher King**, Educational Director **Guionar Rancel**, Engine Delegate **Arthur Bailey**, Steward Delegate **Joseph Kudjoe**. Chairman reminded members to clean their rooms for the next person. Educational director encouraged crew to upgrade at the union-affiliated Paul Hall Center. No beefs or disputed OT reported. Crew discussed medical benefits, suggestions for next contract, and expressed frustrations with food budget.

**TACOMA** (Horizon Lines), November 14 – Chairman **Christopher Pompel**, Secretary **Clark Williams**, Educational Director **Ronald Embody**, Steward Delegate **Hernando Basilan**. Chairman reminded crew that employment start date was September 28, when they were flown to Korea. Members were reminded to keep up with documents and physicals as wait times can be longer than expected. Educational director advised crew to upgrade at the Piney Point school. No beefs or disputed OT reported. Members requested better internet service aboard ship. Crew asked that companies no longer invoke ship restrictions as they are all vaccinated.

**MAERSK DENVER** (Maersk Line, Limited), November 21 – Chairman **James Walker**, Secretary **Johnny Sawyer**. Chairman discussed upcoming shipyard period. He will contact union representative regarding living conditions and pay to cover any shortages. Chairman told members to expect delays in Savannah and Houston. Educational director encouraged members to take advantage of the upgrading opportunities at the Paul Hall Center. No beefs or disputed OT reported. Crew requested more vacation days. Members asked for an increased food budget. Crew requested TVs and DVD players through ship funds. Also reported that elevator does not stop on C deck.

**AMERICAN PHOENIX** (Phoenix Crew Management), November 28 – Chairman **Charles Hill**, Secretary **Johnnie McGill**, Educational Director

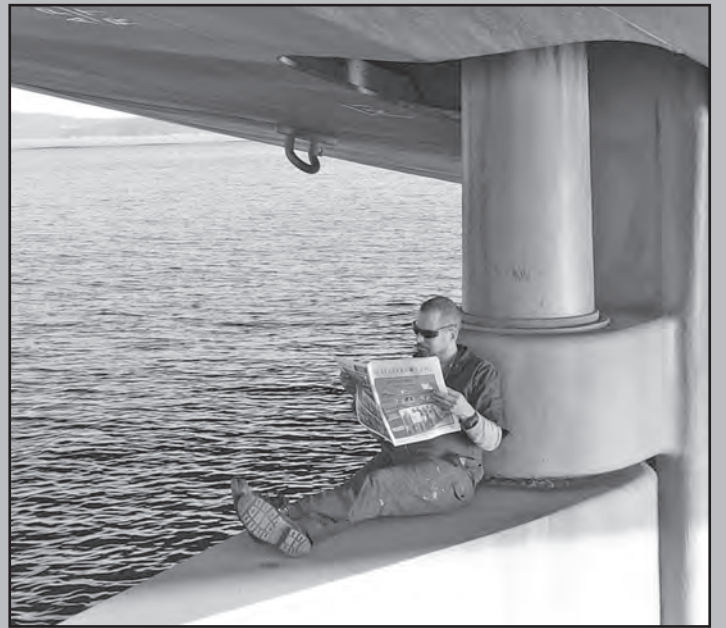
**Robert Noble**, Deck Delegate **Edward Gavagan**, Engine Delegate **Jennifer Diola**. Prior beefs are under review at headquarters. Stores will be received at next port. Educational director urged crew to upgrade at the union-affiliated Piney Point school. No beefs or disputed OT reported. Members discussed pay raises for pensioners. New galley griddle installed and new front-load washers have been ordered. Crew requested 15 for 30 vacation days. Next port: Port Everglades, Florida.

**MAERSK KINLOSS** (Maersk Line, Limited), November 28 – Chairman **Rufino Giray**, Secretary **Caezar Mercado**, Educational Director **Tijani Rashid**, Deck Delegate **John Worae**, Steward Delegate **John Nunez**. Members were advised to check documents and to follow safety protocols at all times. Educational director encouraged crew to upgrade at the Paul Hall Center. No beefs or disputed OT reported. Members requested more fans and full-size refrigerators for each room. Crew asked for a Wi-Fi upgrade, additional vacation days and an increase to food budget. Next port: Charleston, South Carolina.

**MAERSK DETROIT** (Maersk Line, Limited), December 10 – Chairman **Wilfredo Velez**, Secretary **Jeffery Toliver**, Educational Director **Carlos Mohler**, Deck Delegate **John Walsh**, Steward Delegate **Richard Oliva**. No beefs or disputed OT reported. Members reviewed response to previous meeting report. Ship fund suggestions list is placed by the whiteboard on A deck. Crew discussed medical and retirement benefits and requested increases in pension and vacation. Next port: Elizabeth, New Jersey.

**USNS WATERS** (Ocean Shipholdings), December 11 – Chairman **Nathan Shuford**, Secretary **Alexander Dominguez**, Educational Director **Randy Slue**, Deck Delegate **Troy Glatter**, Engine Delegate **Joseph Marino**. Chairman reminded crew to get medications early because CHS is taking a long time. He urged members to upgrade at the Piney Point school rather

## Even Better than a Library



Many thanks to Chief Engineer Randall Macy for this unique snapshot of OMU Ben Anderson, taken during Thanksgiving weekend in Chinhae, South Korea. Randall noted that Ben "found quite a place to relax and read the Seafarers LOG on the MV Edward A. Carter Jr" (Sealift, Inc.).

than third-party schools. Educational director informed crew of technical issues for medical certificates. If applications were sent between September 21 and September 28, they need to be re-sent. No beefs or disputed OT reported. Members requested an increase in pension and a decrease in sea-time requirements. Crew asked for higher wages and Wi-Fi access.

**CALIFORNIA** (Intrepid Personnel & Provisioning), December 23 – Chairman **Kenneth Abrahamson**, Secretary **Gerald Kirtsey**, Educational Director **Edgardo Barrios**, Deck Delegate **Russell Hayden**, Engine Delegate **Raymond Roldan**, Stew-

ard Delegate **Keith Hall**. Chairman reiterated importance of staying on top of documents. He informed crew of amendments to shipping rules to include longer rotations if desired. Negotiations for standard agreement will start next year. Educational director recommended crew attend upgrading courses at Paul Hall Center. He advised them to attend early to utilize HLSS travel. No beefs or disputed OT reported. Members asked company to provide better Wi-Fi. Steward department was thanked for holiday meals. Crew requested 18 for 30 vacation days, wage increases, and for physicals to be required annually. Next port: Long Beach, California.

## Know Your Rights

**FINANCIAL REPORTS.** The Constitution of the SIU Atlantic, Gulf, Lakes and Inland Waters 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



## What's New for the 2022 Tax Filing Season

Continued from Page 14

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).

Have household income at least 100%, but no more than 400% of the federal poverty line for taxpayer's family size. 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.

**Health Coverage Tax Credit (HCTC):** The HCTC is a tax credit that pays a percentage of health insurance premiums for certain eligible taxpayers and their qualifying family members. The HCTC is a separate tax credit with different eligibility rules than the PTC and has been extended by the Tax Extender Act through 2021. Eligibility is restricted to individuals who are eligible for Trade Adjustment Assistance allowances because of a qualifying job loss, or individuals between 55-64 years old whose defined-benefit pension plans were taken over.

**Affordable Care Act:** Several very important provisions of the Affordable Care Act (ACA) that affect individuals and businesses first became effective in 2015. The Employer Shared Responsibility provision of the Affordable Care Act requires employers with 50 or more full-time equivalent employees to either offer minimum essential coverage that is "affordable" and that provides "minimum value" to their full-time employees and their dependents, or potentially make an employer shared responsibility payment to the IRS.

**Energy Credits:** The Tax Extenders Act of 2020 extended many energy-related provisions that were set to expire at the end of 2020. Below are common energy credits.

**Nonbusiness Energy Property:** Through 2021, 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.

**Residential Energy Efficient Property Credit:** For property placed in service after December 31, 2016 and before January 1, 2024, the credit is available only for eligible solar electric property and solar water heating property. Beginning in 2021, qualified biomass fuel expenditures now qualify for the credit. The credit is equal to 30% of the cost of eligible property placed in service in 2018 or 2019; 26% of the cost of the property placed in service 2020-2022; and 22% of the cost of property placed in service in 2023. 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:** 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. This credit has been extended to include property placed in service before January 1, 2022.

**Energy Efficient Homes Credit:** An eligible contractor may claim a tax credit of \$1,000 or \$2,000 for the construction or manufacture of a new energy efficient home that meets qualifying criteria. The credit is available on homes acquired before January 1, 2022.

**Qualified Fuel Cell Motor Vehicles:** Extended through 2021, a credit of between \$4,000 and \$40,000, depending on the weight of the vehicle, is available for the purchase of qualified fuel cell motor vehicles. Depending on fuel efficiency, other vehicles may qualify for an additional \$1,000 to \$4,000 credit.

**2-Wheeled Plug-In Electric Vehicle Credit:** Capped at \$2,500, the 10% credit for highway-capable, two-wheeled plug-in electric vehicles has been extended for vehicles acquired prior to January 1, 2022. To qualify, battery capacity within the vehicle must be greater than or equal to 2.5 kilowatts/hour.

**Disaster-Related Tax Relief:** The Disaster Act, officially part of the Taxpayer Certainty and Disaster Relief Act, provides relief for taxpayers affected by Federally declared disasters in 2021 through 60 days following the enactment of the

Act. A disaster zone does not include any areas that have been so declared only by reason of COVID-19.

**Use of Retirement Funds:** To allow for the re-contribution of retirement plan withdrawals for home purchases canceled due to eligible disasters and provide flexibility for loans from retirement plans for qualified disaster relief, there is now an exception to the 10% early retirement plan withdrawal penalty for qualified disaster relief distributions.

**Other Disaster-Related Tax Relief:** Per the Disaster Act Sec. 304, other disaster-related tax relief items include the following, applied after any related provisions under the CARES Act.

Temporary suspension of limitations on charitable contributions associated with qualified disaster relief

For personal casualty losses, The Disaster Act eliminates the current requirements that personal uncompensated casualty losses must exceed 10% of AGI to qualify for deduction. Also, the taxpayer is not required to itemize deductions to qualify for this relief

Taxpayers in designated disaster areas may use the immediately preceding year to determine the Earned Income Tax Credit and the Child Tax Credit

**Automatic Extension of Filing Deadline:** The IRS gives affected taxpayers until the last day of the extension period to file tax returns and make tax payments, including estimated tax payments, that either have an original or extended due date falling in the declared disaster period.

**Other Exemptions, Credits, & Deductions:** Below are additional miscellaneous exemptions, credits, and deductions that may be beneficial to reducing taxable income.

**Exclusion of Cancellation of Indebtedness on Principal Residence:** Cancellation of indebtedness income is generally includable 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 2020, the monthly exclusion amount has increased to \$270.

**Standard Mileage Rates:** The standard mileage rate for 2021 is 56 cents/mile for business miles driven, 16 cents/mile for medical/moving expense, and 14 cents/mile for charitable services. For tax year 2022, the business mileage rate is increased to 58.5 cents/mile, medical and moving expense rate is increased to 18 cents/mile, and the charitable rate remains the same at 14 cents/mile. The business standard mileage rate cannot be used to claim a deduction for unreimbursed employee travel expenses for tax years 2018-2025. Additionally, standard mileage rate deductions related to moving are currently available only to members of the Armed Forces.

**The Alternative Minimum Tax (AMT) Exemption:** In 2021, the AMT exemption amounts increased to \$114,600 for married filing jointly, \$57,300 for married filing separately, and \$73,600 for single or head of household filers. The AMT exemption begins to phase out at \$1,047,200 for married filing jointly and \$523,600 for other filers.

### Foreign Income

**Foreign Financial Assets:** If you had foreign financial assets in 2021, you may have to file Form 8938 with your return. In addition, a separate FBAR document must be e-filed by April 15, 2022 if the aggregate value of the foreign accounts exceeds \$10,000 in any time during the calendar year. An automatic extension to October 15, 2022 is allowed if you fail to meet the April 15<sup>th</sup> annual deadline.

**Foreign Earned Income Exclusion:** U.S. citizens and resident aliens living abroad who have a foreign tax home and satisfy the bona fide residence test or the physical presence test 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 2021, the maximum foreign earned income exclusion amount is \$108,700. This exclusion amount is increased to \$112,000 for tax year 2022.

**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.

## With Seafarers Aboard SLNC Magothy



Clockwise beginning at top left, Jacksonville-based SIU Port Agent Ashley Nelson (right) is greeted by ACU Noel Veloso aboard the ship. AB Eddie Ebanks mans the gangway while Oiler Kianta Lee (facing camera) and fellow mariners tackle their next assignment. Oiler William Patterson pauses for a quick snapshot. Steward/Baker Jessica Williams is pictured aboard the Argent Marine vessel in Jacksonville, Florida.





# 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
<b>Gap Closing Courses</b>		
MSC Storekeeper Basic	May 2	May 20
MSC Ship Clip	June 6	June 17
MSC Supply Configuration Management	May 23	June 3
<b>Deck Department Upgrading Courses</b>		
Able Seafarer-Deck	February 14 April 4 May 23	March 4 April 22 June 10
Lifeboat/Water Survival	February 14 March 14 April 11 May 9 June 6	February 25 March 25 April 22 May 20 June 17
Fast Rescue Boat	June 20	June 24
RFPNW	February 28 April 25 June 13	March 18 May 13 July 1
Celestial Navigation	August 22	September 16
Leadership and Management Skills	August 8	August 12
Advanced Shiphandling	August 22	September 2
Advanced Meteorology	September 12	September 16
Advanced Stability	September 5	September 9
<b>Engine Department Upgrading Courses</b>		
RFPEW	April 25	May 20
FOWT	June 13	July 8
Junior Engineer	July 11	September 2
Marine Electrician	May 16	June 17
Marine Refer Tech	April 4	May 13
Advanced Refer Containers	July 18	July 29

Title of Course	Start Date	Date of Completion
<b>Engine Department Upgrading Courses</b>		
Machinist	March 14	April 1
Pumpman	April 4	April 8
Welding	February 14 April 25 June 6	March 4 May 13 June 24
Engineroom Resource Management	August 1	August 5
<b>Steward Department Upgrading Courses</b>		
Certified Chief Cook	March 21 April 25 May 30	April 22 May 27 July 1
Advanced Galley Operations	April 4 June 20	April 29 July 15
Chief Steward	February 28 May 9	March 25 June 3
<b>Safety/Open Upgrading Courses</b>		
Combined Basic/Advanced Firefighting	April 4	April 8
Medical Care Provider	February 14 April 11	February 18 April 15
Basic Training	April 4 June 6	April 8 June 10
Basic Training Revalidation	February 25 March 21	February 25 March 21
Basic Training/Adv. Firefighting Revalidation	March 7	March 11
Government Vessels	February 21 March 14 April 11	February 25 March 18 April 15
Tank Ship-DL (PIC)	March 14	March 18
Tank Ship Familiarization DL	April 4 May 2	April 8 May 6
Tank Ship Familiarization LG	May 9 May 23	May 13 May 27

## Important Notice to PHC Students

Effective Feb. 1, 2022, all upgraders or apprentices at the Paul Hall Center for Maritime Training and Education must be fully vaccinated against COVID-19, including a booster shot if the student is eligible to receive one.

### 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 seatime 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
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
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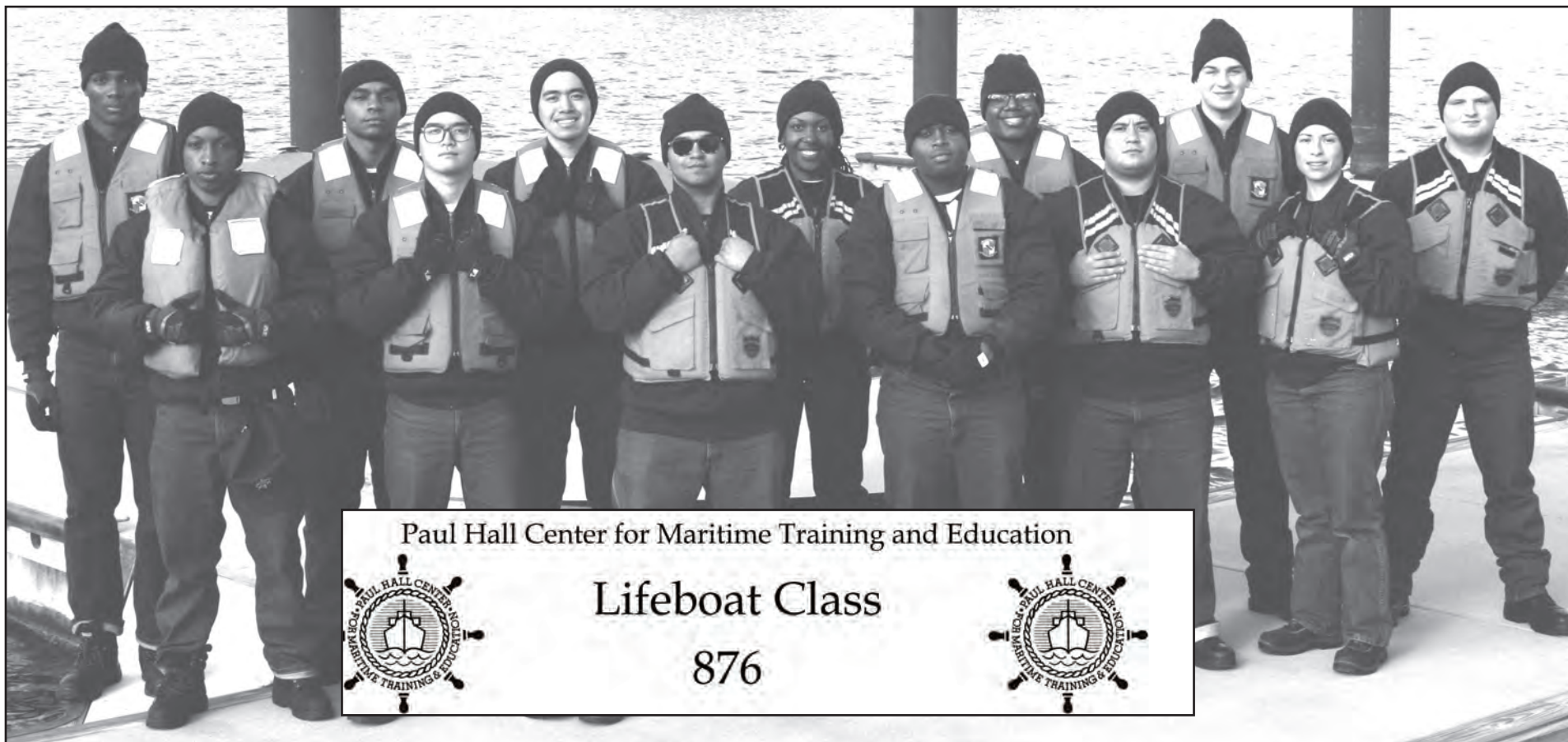
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**NOTE: Transportation will be paid in accordance with the scheduling letter only if you present original receipts and successfully complete the course. If you have any questions, contact your port agent before departing for Piney Point. Not all classes 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.*



# Paul Hall Center Classes



**Apprentice Water Survival Class #876** – Graduated December 3 (above, in alphabetical order): Keith Awkward, Charles Bishop, Micko Cercado, Keshun Corpus, Maria Escobar, Ricardo Gonzalez Jr., Danielle Gore, Noah Hepburn, Maurice Kent Jr., Walter Lewis, Dennis Smith Jr., Austin Smith and Mizukami Aulaumea Youn.



**Government Vessels** – Graduated December 17 (photo at left, in alphabetical order): Mahfoud Munassar Mohamed Al-Esfoor, Alvinmar Iremedio Aldana, Garry Brandon, Darryl Brice, Thomas Doering, Ouida Fields, Drushelia Finney, David Garrett, Jeffery Griffin, Patrick Hurley, Nikita Johnson, John Nichols, Emanuel Spain Jr., Patricia Sullivan, Christopher Thompson and Emile Wilson. (Note: Not all are pictured.)



**Tank Ship Familiarization (DL)** – Graduated December 17 (photo at right, in alphabetical order): Majed Omar Alsharif, Saleh Abdo Alsinai, Richard Barnes, Eric Bell, Jonathan Augusto Bernardez, Davon Brown, Christian Bryant, Richard Cole, Sherron Davita Decoteau, Torrika Devine, Juan Luis Guanill, Ashley Hudson, James Jones, Jesus Miguel Mendez Mercado, Muammer Saleh Qusiem, Yahya Qasim Shamman, Charles Vandeventer, Juan Carlos Velasquez and David Weeks. (Note: Not all are pictured.)





# Paul Hall Center Classes



**Basic Firefighting (Upgraders)** – Graduated November 12 (photo at left, in alphabetical order): Jamal Field, Anna-Maria Halstead, Jeremy Harris, and Frederick Wilson.



**Celestial Navigation (Mates)** – Graduated December 10 (above, in alphabetical order): Yahya Abdulaziz Ahmed, Husein Mohsin Alrayyashi, Travis Golightly, Byron Graham, Michael Hodges, Matthew Jenness and Joseph Nicodemus.



**Chief Cook Assessment Program** – Graduated November 26 (above, in alphabetical order): Jeremy Harris, Ali Mohamed Saeed and Frederick Wilson.



**Certified Chief Cook** – Graduated December 31 (above, in alphabetical order): Devin Brashear, Ashley Codrington, Atrénique Tramani Deamus, Jamel Hollomond, Lamarai Jones, Felix P. Maldonado, Jeremy Poertner, Elvin Joel Rijos-Perez and Raul Cabrera Ventanilla.



## 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.*



# SEAFARERS LOG

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

**Tax Tips**  
**For 2022 Filing Season**  
**Pages 12-14, 20**



Pictured from left are Santa's Castle President Donna Handoe, VP of Purchasing Anita Vargo and SIU Asst. VP Joe Vincenzo, who leads the union's annual effort supporting the holiday toy drive.



Recertified Bosun Rufino Giray (left), pictured with SIU Port Agent Warren Asp at the Tacoma hall, says he's happy to contribute to Santa's Castle.



Crowley Director of Labor Relations Daniel Lowry (left) and Marine Crewing Manager John Woodcock (center) drop off bikes at the hall. SIU Port Agent Warren Asp is at right.

## 'Blown Away by SIU's Generosity'

### Annual Outreach Benefits U.S. Military Families

The COVID-19 pandemic surely has induced innumerable "bah, humbug!" moments, but nothing has diminished the SIU's enthusiastic backing of an annual philanthropic project benefiting U.S. military families at Christmastime.

The yearly outreach known as Santa's Castle has become a staple for Tacoma, Washington-area Seafarers, who've backed it for more than a dozen years. Santa's Castle generates donations of toys and other gifts to U.S. military families (mainly E-4 and below) from Joint Base Lewis-McChord (JBLM), Washington, and from other bases.

For 2021, the SIU stepped up with donations worth approximately \$8,000. Most of the contributions came from rank-and-file members, but many others chipped in, including members of the union's executive board, pensioners, and officials from SIU-contracted Crowley Maritime and TOTE Services, respectively.

The union also hosted a luncheon on Dec. 23 for Santa's Castle representatives, SIU members, retirees and family members, and other guests. (The luncheon typically coincides with loading donations into trucks and vans, but that gathering was skipped in 2020, for precautionary reasons.)

"This was yet another good year for Tacoma Seafarers who turned out again to support the troops at JBLM with a considerable

donation," said SIU Assistant Vice President Joe Vincenzo. "It's a way that we extend heartfelt thanks to the troops for their dedication and professionalism in service to our country."

While no service members attended the luncheon (an almost unprecedented rarity, likely caused by pandemic-related precautions at the base), Vincenzo, a U.S. Army veteran, added that Seafarers "turned out by the dozens to break bread together in a true spirit of giving, along with Santa's Castle volunteers and other special guests from the Inland Boatmen's Union and the Transportation Institute."

Santa's Castle President Donna Handoe stated, "We couldn't complete our mission if the Seafarers didn't adopt us and treat us so nicely each and every year. Their dedication to our program really gets us going and keeps us afloat. We're always blown away by the SIU's generosity." (Santa's Castle is a private, non-profit organization.)

Handoe said that pandemic-related difficulties are ongoing when it comes to collecting and distributing donations, but Santa's Castle 2021 nevertheless proved successful.

"We were severely challenged in our 2020 season and in our 2021 season," she explained. "In 2020, everything was shut down. We weren't able to have people enter our building, so we did curbside pickup that year. We made it through on our leftovers and

a few new donations. We then started 2021 in a deficit and struggled throughout the year, but we made it. There's always Christmas magic, again thanks to organizations like the Seafarers."

Anita Vargo, vice president of purchasing at Santa's Castle, also appreciated steps towards normalcy for the program in 2021 compared to 2020, even if at times they were more like lurches.

"In 2020, we were so slumped," Vargo said. "Our shelves were empty. It had been a long time since we had to help more than 2,000 families, and that took our inventory from 100 percent to five. This past year wasn't as bad, and with the Seafarers and others, they helped us so much to get our shelves restocked. By the grace of God, it all came together, like always."

Vargo said it appeared as if donations rebounded in part because "everyone made up for the year they couldn't give. It's amazing how the community came together and it was great to see the SIU for the luncheon. We missed having it last year."

She concluded, "I thank the SIU so much for always taking care of us. They're like clockwork, Joe and the rest. They're always amazing. We love it."

The feeling seems mutual. Recertified Bosun Rufino Giray has donated items for the past few years and is

"happy to help out the kids while showing appreciation for their parents' service," he said. "It feels good to do something for kids at Christmas. Also, from working on a ship, I understand being apart from your family at times. This is a way to brighten their day."

Recertified Bosun Sanjay Gupta started sailing with the SIU in 1991. He said participation in projects like Santa's Castle "is just part of us. Whenever I get a chance, I donate. I'm happy to help. It helps military families so they can enjoy Christmas."

Vincenzo emphasized that he doesn't take the members' participation for granted, even though they've supported Santa's Castle and other local winter-holiday outreach dating to at least 2007. Along the way, Seafarers have generated more than \$100,000 worth of gifts.

"Getting there is never easy but for the generous individual contributions from members and other supporters," he said. "We the staff are truly grateful and humbled by the level of participation and generosity that Seafarers show year after year without fail, pandemic or no. I like to think that this is our way of pushing back with all due precaution and reasserting ourselves after almost two very challenging years."



Recertified Bosun Sanjay Gupta (left) donates to the cause. At right is SIU Port Agent Warren Asp.



Recertified Bosun LBJ Tanoa (left) and retired AB Benjamin Picar help load donations into trucks and vans outside the hall.



QMED Eduardo Arroyo