

May 15, 2026

Ms. Jennifer Thornton
General Counsel
Office of the U.S. Trade Representative (USTR)
600 17th Street NW
Washington, D.C. 20508

Re: Docket No. USTR-2026-0067, USTR-2026-0068; Initiation of Section 301 Investigations: Acts, Policies, and Practices of Certain Economies Relating to Structural Excess Capacity and Production in Manufacturing Sectors

Dear Ms. Thornton,

The International Safety Equipment Association (ISEA) represents the PPE and safety equipment industry, which protects over 125 million American workers, supports 350,000 jobs, and pays state and federal taxes of \$9 billion. ISEA is accredited by the American National Standards Institute (ANSI) as a Standards Development Organization, and is secretariat for a number of ANSI standards, including Z87.1 (safety eyewear); Z89.1 (head protection); 107-2020 (high visibility safety apparel) and more. The full list of standards for which ISEA serves as secretariat can be found [here](#).

ISEA members design, test, manufacture and supply a wide range of personal protective equipment (PPE) and safety equipment. They are largely US-based companies that deliver safety value to the American worker, using domestic and global supply chains.

On behalf of our member companies and the entire worker safety community, we thank you for the opportunity to comment on this investigation of structural excess capacity and similar trade practices in various economies.

The PPE and Safety Equipment Industry is Unique

ISEA believes PPE and safety equipment must be exempted from the capacity-focused 301 investigation and other tariff regimes administered by USTR. We make this request because the PPE and safety equipment industry is the only industry where tariffs directly impact the life, health and safety of the American worker.

Worker Safety and Economic Vitality Rely on a Steady Supply of Affordable PPE

As noted above, America's PPE and safety equipment suppliers provide protective gear that 125 million American working men and women rely on to do their job safely, including

firefighting, law enforcement, manufacturing, healthcare, construction, oil and gas exploration, and foodservice, to name a few. Though our industry by itself is relatively small, it has an outsized impact on the overall economy by significantly preventing and reducing workplace deaths, illnesses, and injuries, and ensuring that the substantial share of the economy whose industries rely on PPE (to the tune of an estimated \$15 trillion generated annually) have what they need to protect their workers and advance American economic might.

The Hidden Costs of PPE Tariffs: ISEA Study

To meet the demand for protecting over 125 million American workers, the U.S. is a net importer of PPE and safety equipment. However, a substantial share of safety products that are made overseas are designed by, manufactured for, and imported by American companies for companies operating in America.

As illustrated in the attached study of the impact of tariffs imposed on and after April 2, 2025, even modest reductions in PPE use translates into higher rates of injury and fatality, billions of dollars in added costs, and setbacks to national goals for competitiveness, resilience, and economic growth¹. The study confirms industries, including manufacturing, construction, healthcare, and energy collectively spend billions of dollars annually on PPE and safety equipment and that tariff-driven PPE price spikes would create broad economic and worker safety consequences.

Specifically, our study shows tariff-impacted PPE and safety equipment are expected to:

- **Downgrade PPE use:** Tariff-driven price increases will lead some industries to use PPE and safety equipment beyond their service lives, select PPE and safety equipment lower on the price/protection level scale, and to cut back on non-PPE labor costs.
- **Put workers at risk:** A minor 10% downgrade in PPE use will lead to 143 additional workplace fatalities and 46,800 injuries, causing economic harm of \$2,2 billion.

Unfortunately, this is likely becoming reality. A forthcoming survey of hundreds of safety professionals that ISEA has undertaken with J.J. Keller indicates that 10% of businesses have indeed downgraded their PPE use, which our modeling shows will lead to the injury and fatality projections described above,

¹ The Impacts of Tariff-Induced Price Spikes on PPE & American Workers (“Study”) (attached); “As shown in Table 3, a 10% cutback in PPE deployment would result in additional fatalities across the economy, each carrying an estimated direct cost of nearly \$1.5 million;” page 16.

True cost of a workplace injury or fatality

As employers move down the value chain of their PPE and safety equipment, overall costs of an injury rise dramatically.

Using gloves as one example, the consequences of tariffs become clear when employers are forced to move down the value and protection scale due to rising costs. Without a tariff exemption, employers are more likely to purchase lower-cost, lower-protection gloves, increasing the likelihood of hand injuries and other workplace incidents.

The full cost of a workplace injury is more than one million dollars (USD). The extent to which the employer pays the direct costs depends on the nature of the employer's workers' compensation insurance policy. The employer always pays indirect costs.

Using a hand injury as an example²:

Direct costs \$19,713

Indirect cost \$21,600

Additional business needed to cover Indirect Costs \$722,810 (assuming a 3% margin)

Additional revenue needed to cover Total Costs \$1,380,000 (assuming a 3% margin)

Injuries, Illnesses and Fatalities will rise because of tariff-induced PPE and safety equipment costs.

The econometric study demonstrates that even modest reductions in PPE deployment would have serious consequences for American workers. Even a 10% reduction in PPE deployment, whether through lower quantities or lower cost/lower protection, raises the risk of 1 - 2 additional workplace fatalities above historic peaks for each industry studied. At a 20% reduction in PPE deployment, several industries face the risk of 2 – 4 additional fatalities above historic highs. At a 40% reduction, the study projects as many as 5 added fatalities in machinery and transportation equipment manufacturing and as many as 8 added fatalities in nonresidential construction³.

The risk of nonfatal injuries is even more alarming. The study projects that a 10% reduction in PPE deployment could result in approximately 50 additional nonfatal injuries in oil and gas extraction and more than 2,000 additional nonfatal injuries in hospitals above pre-tariff highs. At a 20% reduction, the study projects nearly 10,000 additional nonfatal injuries

² <https://www.osha.gov/dcsp/smallbusiness/safetypays/estimator.html>

³ “Industries will reduce PPE deployment only if injury rates and costs have been stable or falling”; p. 7; attached “Study”

across the seven industries studied. As noted above, a workplace injury or fatality would have a substantial and negative impact.

Nitrile Gloves

Nitrile gloves illustrate the challenges of imposing tariffs on PPE for which there is insufficient domestic manufacturing capacity. The healthcare sector and other critical industries rely heavily on imported nitrile gloves to protect workers and patients. In addition, repeated federal nonavailability determinations by the Made in America Office and other agencies can be read to demonstrate the United States lacks the industrial base necessary to meet domestic demand.

Demand for Gloves

Based current economic reporting, America’s annual demand for nitrile gloves may reach 84 billion.⁴ A 2019 International Trade Commission import data, the U.S. market demanded 78 billion medical and surgical gloves.⁵ The increased use of nitrile gloves could lead to annual demand of 100 billion gloves, based on some estimates. Nitrile gloves account for most of the gloves used in the medical sector as well as other service sectors.⁶ However, U.S. production capacity currently accounts for about 5% of domestic demand for medical-grade exam gloves.⁷

The demand for gloves is expected to continue to rise. Current research suggests the value of the global nitrile glove market will grow to \$21.6 billion (USD) in 2030 from \$13.7 billion (USD) in 2024⁸. This demonstrates the global glove manufacturers capacity is closely tethered to demand.

Negative impact of tariffs on workplace safety

Additional tariffs on nitrile gloves would drive prices higher, placing additional strain on an already financially challenged healthcare system. ISEA’s study confirms hospitals are among the largest PPE-consuming sectors and face substantial exposure if PPE deployment is reduced. The study projects hospitals alone could experience more than

⁴ “Globally, more than 420 billion disposable gloves are consumed annually across medical and non-medical applications...The United States represents approximately 19% of global glove consumption...”

<https://www.marketreportsworld.com/market-reports/gloves-manufacturing-market-14723251>

⁵ <https://www.usitc.gov/publications/332/pub5145.pdf>, p. 23

⁶ USITC report, page 125

⁷ USITC report, pages 126-132, including “Due to the labor-intensive nature of glove production, labor costs put U.S. manufacturers at a competitive disadvantage compared with lower labor cost countries,” p. 129.

⁸ <https://www.grandviewresearch.com/industry-analysis/rubber-gloves-market>

2,000 additional nonfatal injuries above pre-tariff highs from just a 10% reduction in PPE deployment.

Scant domestic industrial base

Moreover, the Made in America Office has issued several nondomestic availability waivers for nitrile gloves. For example, in a recent Nondomestic Availability Determination by the Made in America Office noted “[t]he gloves are 70% comprised of Nitrile Butadiene Rubber (NBR), a material component that is not currently produced in sufficient quantities in the United States.”⁹ Current and past waivers and domestic nonavailability determinations for nitrile gloves suggest there is no significant industrial base for these products, which are manufactured in allied nations. The VA made a similar observation a few years ago.¹⁰

Global Support and Engagement with Nitrile Glove Manufacturing Nations

The U.S., and other nations around the world, rely on the glove industries in Malaysia, Vietnam, Indonesia, and Thailand for disposable nitrile gloves that meet surgical, exam and other quality standards. Tariffs on these countries could have the effect of driving marginal players out of business and concentrating supply in fewer, low-cost, and potentially hostile countries.

Malaysia is an important ally. Bilateral trade in goods with the U.S. was \$50.2 billion in 2017.¹¹ Malaysia produces more gloves than it can consume domestically. This signals the country is not likely to stop exports for exclusive domestic use. Increased tariffs on gloves from Malaysia could push this key ally away from the U.S., as it could seek other markets for its nitrile, and other, gloves. The U.S. and Malaysia cooperate closely on security matters, including counterterrorism, maritime domain awareness,¹² regional stability and the two nations participate frequently in bilateral and multilateral training exercises. ISEA believes the US should use its international economic policies to keep this strategically important ally as a close economic partner, via past tariff rates for nitrile gloves¹³.

In addition, the US and Vietnam have achieved a laudable post-war transformation, and enjoy a Comprehensive Strategic Partnership,¹⁴ signed in 2023. Driven by shared concerns over Chinese assertiveness in the South China Sea, the security relationship has deepened

⁹ <https://www.madeinamerica.gov/waivers>

¹⁰ <https://www.va.gov/opa/docs/nac/fss/newsletter202103.pdf> “In order to address COVID-19 shortages and to maximize pandemic response, VA FSS has made a non-availability determination for disposable medical nitrile gloves.”

¹¹ <https://2021-2025.state.gov/countries-areas/malaysia>

¹² Such as countering the PRC’s territorial claims on the South China Sea.

¹³ <https://rulings.cbp.gov/ruling/N315557> (“3% ad valorem”)

¹⁴ [US-Vietnam Comprehensive Strategic Partnership](#)

substantially with regular military exchanges, port visits, and defense cooperation. Economically, bilateral trade is now \$130-140 billion annually. In announcing the July 2025 trade deal with Vietnam President Trump said “It will be a Great Deal of Cooperation between our two Countries.”¹⁵ ISEA cautions against actions that would undermine not only the current trade agreement with Vietnam, but also actions that could weaken our shared efforts to counter Chinese claims over the South China Sea.

These three are bilateral economic partners and aid in pushing back on China's territorial claims. The U.S. should strengthen our economic partnership with them.

Respiratory Protective Devices (Respirators)

Whether disposable N95s to powered air purifying respirators (worn by health care providers, emergency responders and others), ISEA calls on the Federal government to enter into warm-base manufacturing contracts with domestic manufacturers of these devices. Warm-base manufacturing refers to the capacity to be operationally ready quickly to manufacture medical countermeasures (which includes PPE) during a public health emergency response, at volumes higher than typical steady-state demand. The Department of Defense employs this strategy to maintain operational readiness. Warm-base manufacturing would shorten the duration of time that the healthcare industry would rely upon the SNS in the event of an outbreak and help address concerns specified in 15 CFR 705.4(a)(3), covering emergency stockpiles.

Moreover, in a 2022 Industrial base report, ASPR notes, “HHS is seeking opportunities to facilitate warm-base manufacturing opportunities.”¹⁶ However, ASPR never completed this planned activity. Warm-base manufacturing arrangements can be seen as an insurance policy against the shock of demand spike for PPE. Executing warm-base manufacturing contracts with respiratory protection manufacturers with durable customer bases and who do not require federal subsidies to maintain operation will best ensure federal investments yield long-term results.

The Senate’s FY25 Labor/HHS bill recommended: “Warm-Base Manufacturing. The Committee supports warm-base surge production capacity contracts with domestic manufacturers, including NIOSH-approved N95 respirators and other domestic PPE manufacturers who received Federal funding to expand manufacturing capacity during the COVID–19 pandemic. ASPR is encouraged to maintain domestic manufacturing surge capacity and capabilities to prepare for, or respond to, an existing or potential public health

¹⁵ <https://thehill.com/homenews/administration/5381314-donald-trump-us-vietnam-trade-deal/>

¹⁶ [Public Health Supply Chain and Industrial Base](#), Feb. 2022

emergency or otherwise address threats that pose a significant level of risk to national security.¹⁷”

Right now, there is idle N95 capacity in the US. Much of this capacity was developed with Defense Production Act (DPA) funding. In the years since the COVID-19 outbreak, manufacturers have faced increasing pressures to decommission idle equipment, since storage and maintenance of idle equipment results in significant overhead costs that are not offset by sales. With warm-base manufacturing contracts, the USG can harvest dividends of critical supplies when demand spikes.

ISEA’s study further underscores why respiratory protection and other core PPE categories should not be treated as ordinary tariff targets. The attached Study show tariffs on these products would predictably raise costs for employers that are legally and operationally required to protect workers from respiratory hazards.¹⁸

No viable domestic cut-and-sew capabilities

ISEA members have made substantial efforts to source components, materials, and finished products domestically, consistent with broader national goals of strengthening American manufacturing. However, these companies have found that the necessary industrial base, skilled labor force, and upstream supply chains no longer exist in the United States at the scale required to support commercial production. As a result, American companies rely on allied trading partners for specialized materials, cut-and-sew operations, and finished PPE products essential to protecting American workers.

ISEA agrees with comments submitted by Sarah Wells, of Sarah Wells Bags, who notes:

“I have searched continually for American handbag manufacturing at scale since founding my company in 2013.... There is no skilled labor force trained in handbag production at commercial scale, and there is no American-made supply chain for the raw materials my products require, including specialized fabrics, insulation, hardware, and zipper components.”¹⁹

In addition, Erin Ickes, of American Textile Company, offered similar comments in her testimony on the morning of May 6, in Panel 8, that reflect ISEA members’ experiences in seeking materials and the skill sets to convert them into finished goods.

¹⁷ S. Rpt. 118-207, page 297

¹⁸ 29 CFR 1910.134

¹⁹<https://comments.ustr.gov/s/commentdetails?rid=283TWFGDDX>

ISEA members have experienced the same. They have exhaustively explored sources in the US for cut-and-sew operations. They have found that the industry no longer exists in the US and there is no indication it is returning soon.

ISEA believes countries exporting textile products that are cut and sewn are not distorting trade through excess capacity but adding value to American workers' occupational health and safety, and to employers by supplying personal protective equipment at affordable prices that aid wide scale use. To that end, ISEA believes USTR must preserve the important duty-free treatment of USMCA and CAFTA-DR-qualified textiles and apparel. American companies have strong, strategic production partnership with Western Hemisphere free trade agreement companies and countries.

Conclusion

ISEA respectfully urges the Administration to exempt PPE, safety equipment, and critical components from 301, and other USTR-administered tariffs. ISEA is also attaching a non-exhaustive PPE and safety equipment HTS code list. We believe products meeting these codes must be exempt from any tariffs established by this rulemaking.

ISEA's study demonstrates that tariff-induced increases in PPE costs create risks that extend well beyond the balance sheets of individual companies. They threaten to erode workplace safety, weaken productivity, increase inflationary pressures, strain labor markets, and impose substantial new costs on the U.S. economy²⁰.

Ensuring affordable, reliable access to PPE is therefore not simply a matter of occupational safety — it is a matter of economic security and national strength. Any policy decisions that affect PPE costs must consider these intertwined safety and economic impacts.

Please contact me at cmackey@safetyequipment.org with any questions or for additional information about these comments.

Respectfully submitted,



Cam Mackey
President and CEO

²⁰ The Impacts of Tariff-Induced Price Spikes on PPE & American Workers (attached); “Scaled across the broader U.S. economy, with each injury costing on average \$43,000, this would represent a major economic burden alongside a substantial human cost;” page 4.