



May 29, 2025

Dear Members of Congress:

We strongly urge Congress to amend the “No Tax On Tips” provision in the proposed budget reconciliation package. Small business owners understand that tax policy should be fair and equitable for all our employees, not just a few. As written, the No Tax on Tips provision in the budget would leave behind dishwashers, chefs, porters, and other workers who will still be taxed on their wages. The proposed tax exemption for tips will ultimately do more harm than good to the over 11 million people who rely on restaurants and bars for their livelihood, and at a time when they can least afford it.

Many independent restaurants recently embraced innovative compensation models, such as service charges, to ensure that entire teams—from cooks and dishwashers to porters and servers—receive fair, livable wages. Targeted tax breaks for tipped workers ignore the broader workforce that powers our restaurants. Under the Fair Labor Standards Act (FLSA), only workers in customer-facing roles are legally eligible to receive tips. That means essential staff—who are often already making some of the lowest wages—would see no benefit from a policy focused solely on untaxed tips.

As more independent restaurants shift to service charges as a more stable, balanced compensation model, their exclusion from this discussion threatens to penalize independent restaurants and bars trying to do right by their teams. “No Tax On Tips” may also unintentionally discourage workers from pursuing salaried management positions—limiting their long-term earning potential and restricting advancement in an industry that, more than most, has long served as a ladder of opportunity for millions of Americans.

That’s why we urge you to amend the No Tax on Tips proposal to include service charges. This common sense change would:

- Provide fair tax relief benefiting all low- and moderate-income restaurant employees
- Recognize service charges as legitimate employee compensation
- Promote equitable and transparent wage practices throughout the restaurant industry

Independent restaurants are economic and social anchors within our communities, which is why I’m joining the over 400 business owners from 26 states who have already urged Congress to adopt fairer, more inclusive tax policies that protect our workforce. Thank you for your consideration and ongoing support of independent restaurants, our dedicated workers, and their families.



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