

## HR 482

No Tax on Tips Act

**Congress:** 119 (2025–2027, Current)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Jan 16, 2025

**Current Status:** Referred to the House Committee on Ways and Means.

**Latest Action:** Referred to the House Committee on Ways and Means. (Jan 16, 2025)

**Official Text:** <https://www.congress.gov/bill/119th-congress/house-bill/482>

### Sponsor

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**Name:** Rep. Buchanan, Vern [R-FL-16]

**Party:** Republican • **State:** FL • **Chamber:** House

## Cosponsors (27 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Donalds, Byron [R-FL-19]	R · FL		Jan 16, 2025
Rep. Horsford, Steven [D-NV-4]	D · NV		Jan 16, 2025
Rep. Van Orden, Derrick [R-WI-3]	R · WI		Jan 16, 2025
Rep. Finstad, Brad [R-MN-1]	R · MN		Jan 22, 2025
Rep. Timmons, William R. [R-SC-4]	R · SC		Jan 22, 2025
Rep. Tenney, Claudia [R-NY-24]	R · NY		Jan 23, 2025
Rep. Langworthy, Nicholas A. [R-NY-23]	R · NY		Feb 18, 2025
Rep. Ezell, Mike [R-MS-4]	R · MS		Feb 26, 2025
Rep. Hamadeh, Abraham [R-AZ-8]	R · AZ		Feb 26, 2025
Rep. Perry, Scott [R-PA-10]	R · PA		Feb 26, 2025
Rep. Bilirakis, Gus M. [R-FL-12]	R · FL		Mar 3, 2025
Rep. Rulli, Michael A. [R-OH-6]	R · OH		Mar 3, 2025
Rep. Gill, Brandon [R-TX-26]	R · TX		Mar 4, 2025
Rep. Luna, Anna Paulina [R-FL-13]	R · FL		Mar 4, 2025
Rep. Collins, Mike [R-GA-10]	R · GA		Mar 18, 2025
Rep. Hudson, Richard [R-NC-9]	R · NC		Mar 21, 2025
Rep. Hinson, Ashley [R-IA-2]	R · IA		Apr 24, 2025
Rep. Moran, Nathaniel [R-TX-1]	R · TX		Apr 24, 2025
Rep. Amodei, Mark E. [R-NV-2]	R · NV		May 13, 2025
Rep. Vindman, Eugene Simon [D-VA-7]	D · VA		May 13, 2025
Rep. Fields, Cleo [D-LA-6]	D · LA		Jun 11, 2025
Rep. Kean, Thomas H. [R-NJ-7]	R · NJ		Jun 11, 2025
Rep. Mast, Brian J. [R-FL-21]	R · FL		Jun 11, 2025
Rep. Davis, Donald G. [D-NC-1]	D · NC		Aug 8, 2025
Rep. Pappas, Chris [D-NH-1]	D · NH		Aug 8, 2025
Rep. Harder, Josh [D-CA-9]	D · CA		Aug 29, 2025
Rep. Perez, Marie Gluesenkamp [D-WA-3]	D · WA		Oct 6, 2025

## Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Jan 16, 2025

## Subjects & Policy Tags

### Policy Area:

Taxation

## Related Bills

*No related bills are listed.*

## **No Tax on Tips Act**

This bill establishes a new tax deduction of up to \$25,000 for tips, subject to limitations. The bill also expands the business tax credit for the portion of payroll taxes an employer pays on certain tips to include payroll taxes paid on tips received in connection with certain beauty services.

Under the bill, the new tax deduction for tips is limited to cash tips (1) received by an employee during the course of employment in an occupation that customarily receives tips, and (2) reported by the employee to the employer for purposes of withholding payroll taxes. (Under current law, an employee is required to report tips exceeding \$20 per month to their employer.)

Further, an employee with compensation exceeding a specified threshold (\$160,000 in 2025 and adjusted annually for inflation) in the prior tax year may not claim the new tax deduction for tips.

Finally, the bill expands the business tax credit for the portion of payroll taxes that an employer pays on certain tips to include payroll taxes paid on tips received in connection with barbering and hair care, nail care, esthetics, and body and spa treatments. (Under current law, an employer is allowed a business tax credit for the amount of payroll taxes paid on certain tips received by an employee in connection with providing, delivering, or serving food or beverages.)



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