

# Qualifying Occupations for the No Tax on Tips Deduction ▶

The One Big Beautiful Bill Act (OBBBA) introduced a new above-the-line deduction (meaning it's available regardless of whether a taxpayer itemizes deductions) of up to \$25,000 for tip income in certain industries, with income-based phaseouts for the tax years 2025 through 2028.

The table below outlines the list of occupations that receives tips to determine if they qualify for the deduction.

Beverage and Food Service		
Occupation Title	Description	Illustrative Examples
Bartenders	Mix and serve drinks or other refreshments to patrons, directly or through waitstaff.	Barkeep, mixologist, taproom attendant, sommelier
Wait Staff	Take orders and serve food and beverages to patrons at tables in dining establishments or at catered events.	Cocktail waitress, dining car server, banquet staff
Food or Beverage Servers, Non-restaurant	Serve food or beverages to individuals outside of a restaurant environment, such as in hotel rooms, residential care facilities or cars.	Cocktail waitress, dining car server, banquet staff

Beverage and Food Service (cont.)		
Occupation Title	Description	Illustrative Examples
Dining Room and Cafeteria Attendants and Bartender Helpers	Facilitate food service; clean tables; remove dirty dishes; set tables; replenish supply of clean linens, silverware, glassware and dishes; supply service bar with food; and serve items such as water, condiments and coffee to patrons.	Bar back, bar helper, busser
Chefs and Cooks	Direct and may participate in the preparation, seasoning, and cooking of salads, soups, fish, meats, vegetables, desserts or other foods.	Executive chef, pastry chef, sous chef, fast food cook, private chef, restaurant cook, saucier, food truck cook, banquet cook, caterer, chocolatier, confectioner
Food Preparation Workers	Perform a variety of food preparation duties other than cooking, such as preparing cold foods and shellfish, slicing meat and brewing coffee or tea.	Salad maker, sandwich maker, fruit and vegetable parer, kitchen steward
Fast Food and Counter Workers	Serve customers at counter or from a steam table; take orders and serve food and beverages; may prepare food and beverages.	Barista, ice cream server, cafeteria server
Dishwashers	Clean dishes, kitchen, food preparation equipment or utensils.	Dish room worker, silverware cleaner
Host Staff, Restaurant, Lounge, and Coffee Shop	Welcome patrons, seat them and help ensure quality of facilities and service.	Maitre d'hôtel, dining room host
Bakers	Mix and bake ingredients to produce breads, rolls, cookies, cakes, pies, pastries or other baked goods.	Bread baker, cake baker, bagel baker, pastry finisher

## Entertainment and Events

Occupation Title	Description	Illustrative Examples
Gambling Dealers	Operate table games at casinos or gaming establishments.	Blackjack dealer, craps dealer, poker dealer, roulette dealer, pit clerk
Gambling Change Persons and Booth Cashiers	Exchange coins, tokens and chips for patrons' money; operate booths.	Slot attendant, mutuel teller
Gambling Cage Workers	Conduct financial transactions for patrons in gambling establishments.	Casino cashier, cage cashier
Gambling and Sports Book Writers and Runners	Post information enabling patrons to wager, assist in operation of games, receive and record wagers, pay out winnings.	Betting runner, bingo worker, keno runner, race book writer
Dancers	Perform dances.	Club dancer, dance artist
Musicians and Singers	Play one or more musical instruments or sing.	Instrumentalist, accompanist, lounge singer
Disc Jockeys, Except Radio	Play prerecorded music for live audiences; may emcee.	Deejay, club DJ
Entertainers and Performers	Entertain audiences with artistic expression.	Comedian, clown, magician, street performer
Digital Content Creators	Produce and publish entertainment and personality-driven content on digital platforms.	Streamer, online video creator, social media influencer, podcaster
Ushers, Lobby Attendants and Ticket Takers	Assist patrons at entertainment events: collect tickets, assist seating and locate facilities.	Ticket collector, theater usher
Locker Room, Coatroom and Dressing Room Attendants	Provide personal items to patrons in locker rooms, dressing rooms, or coatrooms.	Coat checker, washroom attendant, bathhouse attendant

## Hospitality and Guest Services

Occupation Title	Description	Illustrative Examples
Baggage Porters and Bellhops	Handle baggage for travelers or guests.	Hotel baggage handler, curbside airport check-in assistant, doorman
Concierges	Assist patrons at hotels or apartment buildings with personal services and arrangements.	Hotel guest service agent, activities concierge
Hotel, Motel and Resort Desk Clerks	Register and assign rooms, issue keys, manage records and reservations.	Front desk clerk, registration clerk
Maids and Housekeeping Cleaners	Perform any combination of light cleaning duties to maintain commercial establishments, such as hotels, in a clean and orderly manner. Duties may include making beds, replenishing linens, cleaning rooms and halls, and vacuuming.	Hotel maid, housekeeping staff

## Home Services

Occupation Title	Description	Illustrative Examples
Home Maintenance and Repair Workers	Perform work to keep machines, mechanical equipment or building structure in repair; may maintain furniture or antiques.	Handyman, roofer, window repairer, house painter, flooring installer, piano tuner, furniture restorer, antique repairer
Home Landscaping and Groundskeeping Workers	Landscape or maintain grounds using hand or power tools.	Lawn mower, gardener, tree trimmer, weed sprayer
Home Electricians	Install, maintain and repair electrical wiring, equipment and fixtures.	Electrician

## Home Services (cont.)

Occupation Title	Description	Illustrative Examples
Home Plumbers	Assemble, install, alter and repair pipelines or pipe systems.	Plumber, pipefitter, steamfitter, sprinkler installer
Home Heating and Air Conditioning Mechanics and Installers	Install or repair heating, central air conditioning, HVAC or refrigeration systems.	Air conditioning repairer, heating system installer, chimney sweep
Home Appliance Installers and Repairers	Repair, adjust or install household appliances.	Washing machine installer, dishwasher repairer
Home Cleaning Service Workers	Perform cleaning duties in private households.	House cleaner, pool cleaner, carpet cleaner, window washer
Locksmiths	Repair and open locks; make keys; install and repair safes.	Safe installer, key maker
Roadside Assistance Workers	Provide on-road assistance to drivers whose vehicles have broken down.	Tow truck driver, car battery technician, tire repairer, tire changer, car fuel deliverer

## Personal Services

Occupation Title	Description	Illustrative Examples
Personal Care and Service Workers	Provide personalized assistance to individuals with disabilities or illness with daily living tasks.	Elderly companion, personal care aide, butler, house sitter, personal valet
Private Event Planners	Coordinate activities and arrangements for private events; may provide decor and creative design.	Wedding planner, party planner

## Personal Services (cont.)

Occupation Title	Description	Illustrative Examples
Private Event and Portrait Photographers	Photograph people, landscapes or other subjects; may use lighting and editing.	Wedding photographer, headshot photographer
Private Event Videographers	Operate video or film camera to record images or scenes of private events.	Wedding videographer
Event Officials	Lead and facilitate ceremonies for life events, like weddings or funerals.	Wedding officiant, funeral celebrant, clergy, vow renewal officiant
Pet and Show Animal Caretakers	Feed, groom, bathe, exercise and care for pets or show animals.	Pet groomer, pet sitter, pet walker, kennel worker, pet trainer, horse groomer
Tutors	Instruct students in academic subjects in person or remotely.	Reading tutor, math tutor, language tutor
Nannies and Babysitters	Attend to children in businesses or private households; perform tasks like dressing, feeding or bathing.	Au pair, child sitter at hotels and gyms
Visual Artists	Create original visual artwork using any of a wide variety of media and techniques.	Ice sculptor, caricature sketch artist
Floral Designers	Design, cut, and arrange live, dried or artificial flowers and foliage.	Corsage maker, florist, flower arranger, event florist

## Personal Appearance and Wellness

Occupation Title	Description	Illustrative Examples
Skincare Specialists	Provide skincare treatments to face and body to enhance appearance.	Facialist, electrologist, spa esthetician

## Personal Appearance and Wellness (cont.)

Occupation Title	Description	Illustrative Examples
Massage Therapists	Perform therapeutic massages of soft tissues and joints; may assist in assessment and therapy plans.	Masseuse, deep tissue massage therapist, sports massage therapist
Barbers, Hairdressers, Hairstylists and Cosmetologists	Provide beauty or barbering services like cutting, coloring, styling hair, scalp treatments or shaving.	Wig stylist, beautician, hair colorist, hair cutter
Shampooers	Shampoo and rinse customer's hair.	Scalp treatment specialist, shampoo assistant
Manicurists and Pedicurists	Clean and shape customers' fingernails and toenails; may polish or decorate nails.	Nail technician, fingernail sculptor, nail painter
Eyebrow and Eyelash Technicians	Enhance and maintain clients' eyebrows using threading, waxing or tweezing. Enhance clients' eyelashes using tinting or applying extensions.	Eyebrow waxer
Makeup Artists	Design and apply makeup looks.	Wedding makeup artist, party makeup artist
Exercise Trainers and Group Fitness Instructors	Instruct or coach groups or individuals in exercise activities for personal fitness.	Aerobics trainer, yoga instructor, personal trainer
Tattoo Artists and Piercers	Design and execute tattoos; create openings for jewelry and advise on aftercare.	Tattoo artist, ear piercer, nose piercer
Tailors	Design, make, alter, repair or fit garments.	Tailor, seamstress, clothing alterations worker
Shoe and Leather Workers and Repairers	Construct, decorate or repair leather products, such as luggage and shoes.	Cobbler, shoe shiner

## Recreation and Instruction

Occupation Title	Description	Illustrative Examples
Golf Caddies	Assist a golfer during a round by carrying bag or advising on play.	Golf caddie, golf cart attendant
Self-Enrichment Teachers	Teach individuals/groups for self-enrichment (non-occupational).	Knitting instructor, piano teacher, art instructor, dance teacher
Recreational and Tour Pilots	Pilot aircraft for recreational or touring purposes (excludes commercial airline pilots).	Helicopter tour pilot, hot air balloon aeronaut, skydiving pilot
Tour Guides	Guide individuals or groups on sightseeing tours.	Museum guide, sightseeing guide
Travel Guides	Plan and conduct long-distance travel, tours and expeditions.	Cruise director, river expedition guide
Sports and Recreation Instructors	Teach sports or recreational skills for leisure.	Diving instructor, ski instructor, tennis teacher, surfing instructor

## Transportation and Delivery

Occupation Title	Description	Illustrative Examples
Parking and Valet Attendants	Park vehicles or issue tickets for customers in a parking lot or garage; may collect fee.	Parking garage attendant, valet parker
Taxi and Rideshare Drivers and Chauffeurs	Drive a motor vehicle to transport passengers on a planned or unplanned basis.	Cab driver, personal driver, platform/app-based rideshare driver
Shuttle Drivers	Drive a motor vehicle to transport passengers on a planned route and scheduled basis. Excludes municipal bus and school bus drivers.	Airport shuttle driver, hotel shuttle driver, rental car shuttle driver

## Transportation and Delivery (cont.)

Occupation Title	Description	Illustrative Examples
Goods Delivery People	Drive truck or other vehicle to deliver goods, such as food products, appliances or furniture, or pick up or deliver packages. May also take orders or collect payment at point of delivery.	Pizza delivery driver, grocery delivery driver, floral delivery, bicycle courier, package delivery person, appliance delivery driver, furniture delivery person, app/platform-based delivery person
Personal Vehicle and Equipment Cleaners	Wash or otherwise clean personal vehicles and equipment.	Car wash attendant, auto detailer, boat waxer
Private and Charter Bus Drivers	Drive bus or motor coach for charters or private carriage; may assist with baggage.	Motor coach bus driver, tour bus driver
Water Taxi Operators and Charter Boat Workers	Operate water taxi boats or provide services to passengers on private charter boats.	Water taxi captain, air boat operator, charter boat deckhand, charter boat steward
Rickshaw, Pedicab and Carriage Drivers	Operate rickshaw, pedicab or carriage to transport passengers.	Horse drawn carriage driver, bike taxi driver
Home Movers	Manually move furniture, instruments, art, boxes or luggage to/from homes.	Furniture mover, packer, piano mover, art mover
Gas Pump Attendant	Pump gas for customers at a gas station. May also clean the windshield, check the oil level or check the tire pressure of the customer's car during refueling.	Gas pumper

"Doeren Mayhew" is the brand name under which Doeren Mayhew Assurance and Doeren Mayhew Advisors, LLC and its subsidiary entities provide professional services. Doeren Mayhew Assurance and Doeren Mayhew Advisors, LLC (and its subsidiary entities) practice as an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable law, regulations and professional standards. Doeren Mayhew Assurance is a licensed independent CPA firm that provides attest services to its clients, and Doeren Mayhew Advisors, LLC and its subsidiary entities provide tax and business consulting services to their clients. Doeren Mayhew Advisors, LLC and its subsidiary entities are not licensed CPA firms.