

**Multimillionaire Jacky Rosen says she is in favor of removing taxes on tipped workers. But she cast the deciding vote in the U.S. Senate to send \$80 billion to the IRS, who then launched a program designed to go after tipped workers who don't report their pay. Jacky Rosen is trying to steal Sam Brown's and President Trump's no-tax-on-tips idea to hide the utter disregard she had for Nevada's service workers when she spent their tax dollars to hire 87,000 new IRS agents to look into their wages. It's easy to sic the IRS on service workers and audit them when you are a multimillionaire.**

Jacky Rosen is a multimillionaire.

- Rosen disclosed in her 2022 financial disclosure owning assets worth up to \$18.5 million and debts totaling no more than \$1.5 million. “Rosen disclosed in her 2022 financial disclosure owning assets worth up to \$18.5 million and debts totaling no more than \$1.5 million.” (Andrew Kerr, “Millionaire Democrat Jacky Rosen Can’t Seem To Pay Her Taxes On Time,” [The Washington Free Beacon](#), 02/13/24)
- According to her 2022 Financial Disclosure Report, Jacky Rosen and her family have between \$6,381,164 and \$18,575,000 worth of assets.

Asset	Type	Owner	Low Value	High Value
CTXS	Corporate Stock	Spouse	\$0	\$1,000
DELL	Corporate Stock	Spouse	\$0	\$1,000
XLE	Mutual Fund	Spouse	\$50,001	\$100,000
EVRG	Corporate Stock	Spouse	\$1,001	\$15,000
FCNTX	Mutual Fund	Spouse	\$100,001	\$250,000
FMIJX	Mutual Fund	Spouse	\$50,001	\$100,000
GE	Corporate Stock	Spouse	\$1,001	\$15,000
HACAX	Mutual Fund	Spouse	\$100,001	\$250,000
ACSTX	Mutual Fund	Spouse	\$250,001	\$500,000
KXI	Mutual Fund	Spouse	\$50,001	\$100,000
IWD	Mutual Fund	Spouse	\$50,001	\$100,000
IAT	Mutual Fund	Spouse	\$50,001	\$100,000
JACTX	Mutual Fund	Spouse	\$250,001	\$500,000
Schwab	Bank Deposit	Spouse	\$1,001	\$15,000
QQQ	Mutual Fund	Spouse	\$100,001	\$250,000

TJX	Corporate Stock	Spouse	\$15,001	\$50,000
GDJ	Mutual Fund	Spouse	\$15,001	\$50,000
VGSTX	Mutual Fund	Spouse	\$100,001	\$250,000
VWINX	Mutual Fund	Spouse	\$100,001	\$250,000
VMW	Corporate Stock	Spouse	\$1,001	\$15,000
SNVXX	Bank Deposit	Spouse	\$15,001	\$50,000
CS	Corporate Stock	Self	\$0	\$1,000
FHYTX	Mutual Fund	Self	\$15,001	\$50,000
GE	Corporate Stock	Self	\$1,001	\$15,000
SWSXX	Bank Deposit	Self	\$1,001	\$15,000
EVTMX	Mutual Fund	Spouse	\$50,001	\$100,000
FAGAX	Mutual Fund	Spouse	\$50,001	\$100,000
VAFAX	Mutual Fund	Spouse	\$1,001	\$15,000
ACSTX	Mutual Fund	Spouse	\$15,001	\$50,000
MSIGX	Mutual Fund	Spouse	\$50,001	\$100,000
FEQIX	Mutual Fund	Self	\$50,001	\$100,000
FMAGX	Mutual Fund	Self	\$50,001	\$100,000
FPURX	Mutual Fund	Self	\$100,001	\$250,000
MSIGX	Mutual Fund	Self	\$15,001	\$50,000
BIGRX	Mutual Fund	Joint	\$100,001	\$250,000
TWCUX	Mutual Fund	Joint	\$250,001	\$500,000
VSGDX	Mutual Fund	Joint	\$50,001	\$100,000
VWIAX	Mutual Fund	Joint	\$1,000,001	\$5,000,000
AT&T	Corporate Stock	Joint	\$1,001	\$15,000
Berkshire Hathaway	Corporate Stock	Joint	\$100,001	\$250,000
FHYTX	Mutual Fund	Joint	\$15,001	\$50,000
Garden State NJ	Bond	Joint	\$0	\$1,000
GE	Corporate Stock	Joint	\$15,001	\$50,000
ACSTX	Mutual Funds	Joint	\$50,001	\$100,000
Schwab	Bank Deposit	Joint	\$1,001	\$15,000
SJW	Corporate Stock	Joint	\$15,001	\$50,000
SCCO	Corporate Stock	Joint	\$15,001	\$50,000
UNP	Corporate Stock	Joint	\$15,001	\$50,000
XAR	Mutual Fund	Joint	\$15,001	\$50,000
IAT	Mutual Fund	Joint	\$15,001	\$50,000

WAB	Corporate Stock	Joint	\$1,001	\$15,000
SNSXX	Bank Deposit	Joint	\$15,001	\$50,000
WBD	Corporate Stock	Joint	\$0	\$1,000
FCNTX	Mutual Fund	Joint	\$100,001	\$250,000
FGOVX	Mutual Fund	Joint	\$1,001	\$15,000
FZDXX	Mutual Fund	Joint	\$15,001	\$50,000
FSKAK	Mutual Fund	Joint	\$100,001	\$250,000
SPHIX	Mutual Fund	Joint	\$15,001	\$50,000
Wells Fargo	Bank Deposit	Joint	\$1,001	\$15,000
AGNC	Corporate Stock	Joint	\$1,001	\$15,000
APA	Corporate Stock	Joint	\$1,001	\$15,000
AT&T	Corporate Stock	Joint	\$1,001	\$15,000
CRI	Corporate Stock	Joint	\$1,001	\$15,000
CSCO	Corporate Stock	Joint	\$15,001	\$50,000
CSRSX	Mutual Fund	Joint	\$50,001	\$100,000
CMI	Corporate Stock	Joint	\$1,001	\$15,000
Ebay	Corporate Stock	Joint	\$1,001	\$15,000
FCNTX	Mutual Fund	Joint	\$250,001	\$500,000
FEQTX	Mutual Fund	Joint	\$50,001	\$100,000
SPHIX	Mutual Fund	Joint	\$50,001	\$100,000
FRESX	Mutual Fund	Joint	\$15,001	\$50,000
FXNAX	Mutual Fund	Joint	\$100,001	\$250,000
GE	Corporate Stock	Joint	\$1,001	\$15,000
HPE	Corporate Stock	Joint	\$1,001	\$15,000
HPQ	Corporate Stock	Joint	\$1,001	\$15,000
ICCC	Corporate Stock	Joint	\$1,001	\$15,000
SLV	Mutual Fund	Joint	\$15,001	\$50,000
JAZZ	Corporate Stock	Joint	\$15,001	\$50,000
KEYS	Corporate Stock	Joint	\$1,001	\$15,000
PDCO	Corporate Stock	Joint	\$1,001	\$15,000
PYPL	Corporate Stock	Joint	\$1,001	\$15,000
PFE	Corporate Stock	Joint	\$15,001	\$50,000
PTTAX	Mutual Fund	Joint	\$50,001	\$100,000
PPL	Corporate Stock	Joint	\$15,001	\$50,000
GLD	Mutual Fund	Joint	\$15,001	\$50,000

SHO	Corporate Stock	Joint	\$1,001	\$15,000
TRV	Corporate Stock	Joint	\$15,001	\$50,000
OLED	Corporate Stock	Joint	\$50,001	\$100,000
VFICX	Mutual Fund	Joint	\$100,001	\$250,000
VWIGX	Mutual Fund	Joint	\$50,001	\$100,000
VWINX	Mutual Fund	Joint	\$100,001	\$250,000
VZ	Corporate Stock	Joint	\$1,001	\$15,000
ELME	Corporate Stock	Joint	\$1,001	\$15,000
XAR	Mutual Fund	Joint	\$15,001	\$50,000
WTRG	Corporate Stock	Joint	\$15,001	\$50,000
VTRS	Corporate Stock	Joint	\$0	\$999
DXC	Corporate Stock	Joint	\$0	\$999
SPAXX	Mutual Fund	Joint	\$1,001	\$15,000
WBD	Corporate Stock	Joint	\$1,001	\$15,000
VFIAX	Mutual Fund	Joint	\$100,001	\$250,000
VWEAX	Mutual Fund	Joint	\$100,001	\$250,000
VFIDX	Mutual Fund	Joint	\$100,001	\$250,000
VWNAX	Mutual Fund	Joint	\$250,001	\$500,000
Wells Fargo	Bank Deposit	Joint	\$15,001	\$50,000
FAX	Corporate Stock	Joint	\$1,001	\$15,000
ADBE	Corporate Stock	Joint	\$50,001	\$100,000
AFL	Corporate Stock	Joint	\$15,001	\$50,000
Alabama Power Bond	Government Security	Joint	\$0	\$1,000
ALLE	Corporate Stock	Joint	\$1,001	\$15,000
AMZN	Corporate Stock	Joint	\$100,001	\$250,000
AGNC	Corporate Stock	Joint	\$1,001	\$15,000
AEP	Corporate Stock	Joint	\$15,001	\$50,000
AMGN	Corporate Stock	Joint	\$15,001	\$50,000
NLY	Corporate Stock	Joint	\$1,001	\$15,000
AAPL	Corporate Stock	Joint	\$50,001	\$100,000
AT&T	Corporate Stock	Joint	\$15,001	\$50,000
BAC	Corporate Stock	Joint	\$1,001	\$15,000
B	Corporate Stock	Joint	\$15,001	\$50,000
BDX	Corporate Stock	Joint	\$15,001	\$50,000
BRK-B	Corporate Stock	Joint	\$100,001	\$250,000

BC	Corporate Stock	Joint	\$15,001	\$50,000
CE	Corporate Stock	Joint	\$15,001	\$50,000
CHD	Corporate Stock	Joint	\$15,001	\$50,000
DLR	Corporate Stock	Joint	\$15,001	\$50,000
ENB	Corporate Stock	Joint	\$1,001	\$15,000
FHYTX	Mutual Fund	Joint	\$15,001	\$50,000
FDX	Corporate Stock	Joint	\$15,001	\$50,000
FITB	Corporate Stock	Joint	\$15,001	\$50,000
FMIJX	Mutual Fund	Joint	\$15,001	\$50,000
GE	Corporate Stock	Joint	\$1,001	\$15,000
GILD	Corporate Stock	Joint	\$15,001	\$50,000
BOTZ	Mutual Fund	Joint	\$15,001	\$50,000
PEAK	Corporate Stock	Joint	\$15,001	\$50,000
ITW	Corporate Stock	Joint	\$15,001	\$50,000
ICCC	Corporate Stock	Joint	\$1,001	\$15,000
IR	Corporate Stock	Joint	\$1,001	\$15,000
INTC	Corporate Stock	Joint	\$15,001	\$50,000
VAFAX	Mutual Fund	Joint	\$1,001	\$15,000
LCEIX	Mutual Fund	Joint	\$15,001	\$50,000
IWO	Mutual Fund	Joint	\$15,001	\$50,000
SLV	Mutual Fund	Joint	\$50,001	\$100,000
JAWWX	Mutual Fund	Joint	\$50,001	\$100,000
LSTR	Corporate Stock	Joint	\$15,001	\$50,000
LAZ	Corporate Stock	Joint	\$1,001	\$15,000
MOO	Mutual Fund	Joint	\$15,001	\$50,000
GDX	Mutual Fund	Joint	\$50,001	\$100,000
TAP	Corporate Stock	Joint	\$1,001	\$15,000
NVS	Corporate Stock	Joint	\$15,001	\$50,000
PTTAX	Mutual Fund	Joint	\$15,001	\$50,000
ST	Corporate Stock	Joint	\$15,001	\$50,000
GLD	Mutual Funds	Joint	\$50,001	\$100,000
TPR	Corporate Stock	Joint	\$1,001	\$15,000
VFC	Corporate Stock	Joint	\$1,001	\$15,000
VLO	Corporate Stock	Joint	\$15,001	\$50,000
VEU	Mutual Fund	Joint	\$15,001	\$50,000

VWEHX	Mutual Fund	Joint	\$15,001	\$50,000
VWESX	Mutual Fund	Joint	\$50,001	\$100,000
GWV	Corporate Stock	Joint	\$15,001	\$50,000
WFC	Corporate Stock	Joint	\$15,001	\$50,000
Wells Fargo Bond	Corporate Bond	Joint	\$1,001	\$15,000
VZ	Corporate Stock	Joint	\$15,001	\$50,000
KIE	Mutual Fund	Joint	\$50,001	\$100,000
ALC	Corporate Stock	Joint	\$1,001	\$15,000
D	Corporate Stock	Joint	\$1,001	\$15,000
KTB	Corporate Stock	Joint	\$1,001	\$15,000
SNSXX	Mutual Fund	Joint	\$15,001	\$50,000
LUMN	Corporate Stock	Joint	\$1,001	\$15,000
TT	Corporate Stock	Joint	\$15,001	\$50,000
SWGXX	Mutual Fund	Joint	\$0	\$1,000
Charles Schwab	Bank Deposit	Joint	\$15,001	\$50,000
WBD	Corporate Stock	Joint	\$1,001	\$15,000
EMBC	Corporate Stock	Joint	\$0	\$999
Charles Schwab	Bank Deposit	Joint	\$1,001	\$15,000
Wells Fargo	Bank Deposit	Joint	\$50,001	\$100,000
		Total	\$6,381,164	\$18,575,000

(Jacky Rosen, [2022 Financial Disclosure Report](#), Filed 5/15/23)

- According to her 2022 Financial Disclosure, Jacky Rosen and her husband have between \$350,002 and \$750,000 in liabilities.

Liability	Low Amount	High Amount
Mortgage	\$250,001	\$500,000
Loan	\$100,001	\$250,000
Total:	\$350,002	\$750,000

(Jacky Rosen, [2022 Financial Disclosure Report](#), Filed 5/15/23)

- In 2024, the top 1% owned at least \$5.8 million, up 15% from \$5.1 million in 2023. “You need more money than ever to enter the ranks of the top 1% of the richest Americans. To join the club of the wealthiest citizens in the U.S., you'll need at least \$5.8 million, up about 15% up from \$5.1 million one year ago, according to global real estate company Knight Frank's 2024 Wealth Report.” (“Here’s how much money you need to be a part of the 1%,” [CBS News](#), 02/28/24)

- **Editor's Note:** *Jacky's Rosen's low end net worth was \$5.631 million in 2022, which puts her within the top 1% value range in 2023.*

**In a 2024 Nevada campaign stop, Trump announced his support for eliminating taxes on tipped wages.**

- **In a June 2024 Nevada campaign stop, Trump issued his support for eliminating taxes on tipped wages.** “Campaigning in a state powered by the service industry, Donald Trump said Sunday that his administration would eliminate taxes on tipped income as a ‘first thing’ if he is reelected. ‘For those hotel workers and people that get tips, you’re going to be very happy. Because when I get to office, we are going to not charge taxes on tips,’ Trump said during a rally in Las Vegas.” (“In Nevada, Trump proposes ending taxation of tips,” [Washington Post](#), 6/9/24)

## In Nevada, Trump proposes ending taxation of tips

(“In Nevada, Trump proposes ending taxation of tips,” [Washington Post](#), 6/9/24)

**In response, Rosen’s campaign spokesperson called the proposal a “distraction.”**

- **After Sam Brown asked why Rosen hadn’t brought his policy up herself, Rosen’s campaign stated the promise was simply a “distraction.”** “Brown, who also called Trump a ‘visionary’ for keying into the issue, attacked Democrats more broadly on the economy, one of the last issues Republicans believe will be most potent in Nevada. In Las Vegas, leisure and hospitality employment makes up more than a quarter of the jobs. ‘In states like this where we have a strong service-based economy, it makes a lot of sense,’ Brown said of the no-taxes-on-tips proposal. ‘And I wonder why Jacky Rosen hasn’t brought this up and isn’t a champion on it.’ Rosen’s campaign spokesperson Johanna Warshaw hit back at Brown, casting the promise as a distraction from what the campaign characterized as a tax agenda that would hurt the working class.” (Natasha Korecki, “Trump ‘scooped’ the Nevada GOP Senate nominee on proposing to get rid of taxes on tips,” [NBC News](#), 6/12/24)

**A month after her campaign claimed Trump’s proposal was a “distraction,” Jacky Rosen supported the measure.**

- **On July 12, 2024, Jacky Rosen signed on to the No Tax on Tips Act to fully exempt tipped wages from federal income tax.** “U.S. Senators Jacky Rosen (D-NV) and Catherine Cortez Masto (D-NV) announced they have joined the No Tax on Tips Act to fully exempt tipped wages from federal income tax. Nevada has the highest concentration of tipped workers in the nation, and all cash and non-cash tips are currently subject to federal taxes. This bipartisan legislation will allow workers to keep their tips without paying federal income tax on them.” (Jacky Rosen, [Press Release](#), 7/12/24)

**Jacky Rosen helped write and voted for the Inflation Reduction Act, legislation that could raise taxes by \$20 billion on people making less than \$400,000 a year, allocate \$80 billion to hire 87,000 IRS agents to target middle-class taxpayers, and have little to no impact on inflation for a while.**

- **On August 7, 2022, Jacky Rosen voted Yea on H.R. 5376, the Inflation Reduction Act.** (H.R. 5376, [Vote Number 325](#), Passed 50-50, Rosen voted Yea, 8/7/22)
- **Video: In 2023, Jacky Rosen claimed she “helped write” the Inflation Reduction Act.** “ROSEN: ‘Is get that new high-speed rail to Brightline train. But the Inflation Reduction Act and funding from that, that I helped write.’” (Joshua Peguero, [Web Extra: NV Senator Jacky Rosen](#), 8/27/23)
- **The Congressional Budget Office estimates that the Inflation Reduction Act, which sets aside \$80 billion to hire 87,000 Internal Revenue Service agents, would cost those making less than \$400,000 an estimated \$20 billion more in taxes over the next 10 years.** “An analysis by the CBO estimates those earning less than \$400,000 – the group on which Biden promised not to raise taxes – will pay an estimated \$20 billion more in taxes over the next decade as a result of the Democrat-pushed \$740 billion package, which also sets aside \$80 billion to hire 87,000 IRS agents.” (Lydia Moynihan, “Inflation Reduction Act will cost middle class \$20B in new taxes: CBO,” [New York Post](#), 8/15/22)
- **“Treasury Secretary Janet Yellen has acknowledged the new and improved IRS could ramp up collections from middle-class taxpayers.”** “But Treasury Secretary Janet Yellen has acknowledged the new and improved IRS could ramp up collections from middle-class taxpayers. In a letter to the IRS commissioner last week, Yellen directed ‘any additional resources ... shall not be used to increase the share of small business or households below the \$400,000 threshold that are audited relative to historical levels.’ In other words, Yellen conceded that middle-class taxpayers will face more audits and pay more taxes – but that they won’t be unfairly targeted. ‘Anytime you get an IRS letter, it could take months or



years to get it settled – we’re talking many thousands of dollars to address,’ Daniel Bunn, executive vice president at the Tax Foundation, told The Post. ‘Large companies have constant reviews and lawyers going through everything ... small business doesn’t have the resources to fight back in the same way.’” (Lydia Moynihan, “Inflation Reduction Act will cost middle class \$20B in new taxes: CBO,” [New York Post](#), 8/15/22)

- **“Some economic analyses, including from the Congressional Budget Office, found that the legislation would have little to no impact on inflation this year.”** “The estimated effect of the Senate’s climate and tax bill on inflation was among the many points Democrats defended on Saturday night and into Sunday morning. Some economic analyses, including from the Congressional Budget Office, found that the legislation would have little to no impact on inflation this year.” (Stephanie Lai, “Will the bill curb inflation? Democrats think it will, but not immediately.” [The New York Times](#), 8/7/22)
  - **“The bill’s net impact on inflation, though, is likely modest, and may not be felt for a while given how long many of these policies will take to go into effect, multiple economists who spoke with Vox said.”** (Li Zhou, “Would the Inflation Reduction Act actually reduce inflation?” [Vox](#), 8/4/22)
- According to the Congressional Joint Committee on Taxation, the Inflation Reduction Act could generate nearly \$10.6 billion in tax revenues from earners making as much as \$200,000, excluding the effect of Affordable Care Act subsidies.

<u>Income Category</u>	<u>Change in Federal Taxes (in Millions)</u>
Less than \$10,000	\$88
\$10,000 to \$20,000	\$83
\$20,000 to \$30,000	\$155
\$30,000 to \$40,000	\$259
\$40,000 to \$50,000	\$351
\$50,000 to \$75,000	\$1,222

\$75,000 to \$100,000	\$1,577
\$100,000 to \$200,000	\$6,833
Total:	\$10,568

(Joint Committee on Taxation, "Distributional Effects Of Selected Provisions From Subtitle A And Subtitle D Of Title I - Committee On Finance Of An Amendment In The Nature Of A Substitute To H.R. 5376," [House Budget Committee Republicans](#), 8/10/22)

***Editor's Note:*** According to the U.S. Census Bureau, the median household income in the U.S. was \$67,521 in 2020.

**Following the passage of the Inflation Reduction Act, the Biden-Harris IRS began cracking down on tipped service industry workers, introducing a "far more intrusive" tip reporting program.**

- **The Inflation Reduction Act allowed for the IRS to target "the service industry's reporting of tips so they could be taxed."** "On August 7, 2022, Harris cast the tie-breaking vote to pass the Inflation Reduction Act that provided \$80 billion in additional funding to the Internal Revenue Service (IRS), which then got to work cracking down on the service industry's reporting of tips so that they could be taxed...In February 2023, the IRS released a proposed revenue procedure known as the Service Industry Tip Compliance Agreement (SITCA) program. The agency described SITCA as 'a voluntary tip reporting program between the IRS and employers in various service industries' that would include 'monitoring of employer compliance based on actual annual tip revenue and charge tip data from an employers point-of-sale system, and allowance for adjustments in tipping practices from year to year.'" (Alana Mastrangelo, "VP Kamala Harris Cast Tie-Breaking Vote To Let IRS Track Workers' Tips So They Can Be Taxed," [Breitbart](#), 8/11/24)
- **Following the passage of the Inflation Reduction Act, the Biden-Harris IRS began cracking down on tipped service industry workers.** "The Biden-Harris IRS created a new program last year to put the screws to tipped workers despite the Biden-Harris pledge against increased IRS audits on Americans making less than \$400k per year. This IRS crackdown on tipped service industry workers was announced just months after the Biden-Harris administration and congressional Democrats spent \$80 billion to increase the size and power of the IRS while including zero new taxpayer protections." (Mike Palicz, "Biden-Harris IRS Targeted Tipped Workers with Heightened Scrutiny," [Americans for Tax Reform](#), 8/13/24)

- **The IRS introduced the SITCA program, which would “replace existing tip reporting programs for employers with a far more intrusive program” that gives the IRS access to its sales system.** “In a press release titled, ‘IRS introduces new service industry tip reporting program,’ the agency announced a proposed revenue procedure to establish the Service Industry Tip Compliance Agreement (SITCA) program, a voluntary tip reporting program between the IRS and employers in various service industries ‘designed to take advantage of advancements in point-of-sale, time and attendance systems, and electronic payment settlement methods to improve tip reporting compliance.’ The SITCA program would replace existing tip reporting programs for employers with a far more intrusive program that requires employers participating in the program to allow the IRS access to transactions from their point-of-sales system.” (Mike Palicz, “Biden-Harris IRS Targeted Tipped Workers with Heightened Scrutiny,” [Americans for Tax Reform](#), 8/13/24)
  - **The SITCA program also removed audit protection for tipped employees.** “This Biden-Harris IRS program also took away audit protection for tipped employees. The IRS stated: ‘no tip examination protection is provided to employees under the proposed SITCA program.’” (Mike Palicz, “Biden-Harris IRS Targeted Tipped Workers with Heightened Scrutiny,” [Americans for Tax Reform](#), 8/13/24)

**Nevada has the highest concentration of tipped workers in the country.**

- **Nevada has the highest concentration of tipped workers in the country, with 25.8 waiters and waitresses per 1,000 jobs.** “Trump announced his tax-free-tips plan at a June 9 rally in Nevada, a key battleground state with six electoral votes in the race for the White House. President Joe Biden won the state in 2020, but the Trump campaign hopes to put the state in play this fall. Nevada has the highest concentration of tipped workers in the country, with about 25.8 waiters and waitresses per 1,000 jobs, followed by Hawaii and Florida.” (Kevin Freking & Josh Boak, “Trump is proposing to make tips tax-free. What would that mean for workers?,” [Associated Press](#), 6/21/24)

**As of May 2023, Nevada had the highest concentration of waiters and waitresses, with an hourly mean wage of \$15.36 and annual mean wage of \$32,360.**

- **According to the Bureau of Labor and Statistics, and as of May 2023, Nevada had the highest concentration of waiters and waitresses, with 38,230, with an hourly mean wage of \$15.36 and annual mean wage of \$32,360.**

State	Employment (1)	Employment per thousand jobs	Location quotient (9)	Hourly mean wage	Annual mean wage (2)
<a href="#">Nevada</a>	38,230	25.80	1.75	\$ 15.56	\$ 32,360
<a href="#">Hawaii</a>	14,380	23.30	1.58	\$ 21.45	\$ 44,620
<a href="#">Florida</a>	198,440	20.74	1.41	\$ 17.81	\$ 37,050
<a href="#">Rhode Island</a>	9,430	19.31	1.31	\$ 20.15	\$ 41,900
<a href="#">South Carolina</a>	42,470	19.10	1.30	\$ 10.95	\$ 22,770

(Occupational Employment and Wage Statistics, [U.S. Bureau of Labor Statistics](#), May 2023)

In May 2023, there were nearly 2.24 million tipped workers in the United States, with the majority working in “restaurants and other eating places.”

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## National estimates for Waiters and Waitresses:

Employment estimate and mean wage estimates for Waiters and Waitresses:

Employment (1)	Employment RSE (3)	Mean hourly wage	Mean annual wage (2)	Wage RSE (3)
2,237,850	0.8 %	\$ 17.56	\$ 36,530	0.7 %

(Occupational Employment and Wage Statistics, [U.S. Bureau of Labor Statistics](#), May 2023)

- The majority of tipped workers work in “restaurants and other eating places.”

Industry	Employment (1)	Percent of industry employment	Hourly mean wage	Annual mean wage (2)
<a href="#">Restaurants and Other Eating Places</a>	1,830,190	16.84	\$ 17.53	\$ 36,470
<a href="#">Traveler Accommodation</a>	127,390	6.88	\$ 18.20	\$ 37,860
<a href="#">Other Amusement and Recreation Industries</a>	69,720	5.11	\$ 16.55	\$ 34,430
<a href="#">Special Food Services</a>	51,740	7.18	\$ 18.52	\$ 38,520
<a href="#">Drinking Places (Alcoholic Beverages)</a>	50,430	12.24	\$ 17.95	\$ 37,330

(Occupational Employment and Wage Statistics, [U.S. Bureau of Labor Statistics](#), May 2023)

**Eliminating taxes on tips could cut taxes on the \$6,000 per year in tips workers earn on average.**

- In 2018, tipped workers made an average of \$6,000 on top of their base wages, paying a total of about \$38 billion in taxes on tips. “Large portions of the sweeping 2017 tax law that Congress passed along party lines during the Trump administration are set to expire at the end of 2025, and lawmakers and advocates are already trotting out their priorities. Tipped workers made an average \$6,000 on top of their base wages in 2018, and together they paid about \$38 billion in taxes on tips, according to the latest Internal Revenue Service figures. In 2018, the IRS collected about \$7 trillion in overall taxes.” (Ashley Murray, “Experts skeptical on Trump’s promise to end taxes on tips,” [Nevada Current](#), 6/10/24)

**A Tax Foundation report claimed the proposal could save a waiter or waitress making \$34,000 a year nearly \$3,000 in taxes.**

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<b>No Tax on Tips</b>		
	<b>Tracy (Cashier)</b>	<b>Susan (Waitress)</b>
Wage Income	\$ 34,000.00	\$ 19,000.00
+ Tipped Income	\$ -	\$ 15,000.00
- Above-the-Line Deduction for Tips	\$ -	\$ 15,000.00
Adjusted Gross Income	\$ 34,000.00	\$ 19,000.00
- Standard Deduction	\$ 14,600.00	\$ 14,600.00
Taxable Income	\$ 19,400.00	\$ 4,400.00
Tax Liability	\$ 3,348.80	\$ 440.00
Change in Tax Liability	\$ -	\$ 2,908.80

(Alex Muresianu, “Frustrated with Tipping? No Tax on Tips Could Make It Worse,” [Tax Foundation](#), 7/23/24)

**The elimination of taxes on tips could provide tipped workers \$250 billion in tax relief.**

- The elimination of taxes on tips could provide tipped workers with \$250 billion in tax relief. “The Committee for a Responsible Federal Budget, a nonpartisan fiscal watchdog

group, has estimated that exempting tips from both income and payroll taxes would reduce federal revenues by \$150 billion to \$250 billion over the next decade.” (Kevin Freking & Josh Boak, “Trump is proposing to make tips tax-free. What would that mean for workers?,” [Associated Press](#), 6/21/24)

**In recent years, the IRS has taken steps to try to collect more taxes owed on tipped income.**

- **In recent years, the IRS has taken steps to try and collect more taxes owed on tipped income, arguing that “Americans appeared to underreport earnings in cash tips.”** “The IRS has in recent years taken steps to try and collect more taxes owed on tipped income. The tax agency said that Americans appeared to underreport earnings in cash tips, and it started a new voluntary compliance program for employers. Americans reported roughly \$38 billion in tipped income in 2018, according to IRS data.” (Andrew Duehren, “No Taxes on Tips? A Trump Idea Gains Ground,” [New York Times](#), 7/18/24)