

# Tips on Tips

## A Guide to Tip Income Reporting

for Employees  
Who Receive Tip Income



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If you work at a hair salon,  
barber shop, casino, golf course,  
airport, hotel, or perform cleaning,  
food delivery, or taxi cab services,  
and receive tips, this  
guide is for you.

The tip income you receive as an employee from the services such as those listed above – whether cash or included in a charge – is taxable income. As taxable income, these tips are subject to federal income tax, social security and Medicare taxes, and may be subject to state income tax as well.

The Internal Revenue Service (IRS) has prepared this guide to aid the employee who may need answers to tip income reporting questions.



















