



# **The Complete Guide to Tips & Gratuities: A Guide for Employees Who Earn Tips & Employers Who Manage Tipped Employees and Their Accountants**

*Sharon Fullen*

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There are millions of workers in the USA that rely on tips for most of their income, and there are well over two million businesses where the employers rely on tipped employees. According to recent statistics from the U.S. Department of Labor, food and beverage service-related workers held 6.5 million jobs. The U.S. Department of Labor estimates in a recent study that tips and gratuities may account for well over \$5 billion per year being left on plates and tip trays, financed on credit cards and handed directly into happy, open palms.

But let's face facts. Relying on customers' tips for your income is tough. The average customer just doesn't realize how difficult and hard the average waiter, waitress, hair dresser, concierge, cab driver, maître d', or bartender works for their money. Dealing with and satisfying the general public is one of the most demanding jobs around. Many, if not most, tipped employees have a tough time making ends meet. And then there are the complicated IRS tax laws regarding tipping and gratuities that most employees and few employers know how to handle correctly.

For the first time this new book deals with all aspects of tips and gratuities. For the employee or self-employed, learn how to earn more tips and how to properly account for and pay taxes on them. For the employer: how to manage and properly account for the taxes on tipped employees; for the bookkeeper and accountant: get the latest on tax and withholding laws. Apart from all great and practical advice in the book, it has to be remembered that tips have to be earned, thus there are literally hundreds of little tricks, hints and suggestions to help tipped employees – well, make more tips!

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