



## **Important Information Regarding Your W-2 and OBBBA Reporting**

Under the One Big Beautiful Bill Act (OBBBA), you may qualify for tax deductions based on qualified tips and overtime earned in 2025. Please review the following instructions on where to find pertinent information in your Form W-2 related to OBBBA.

### **1. Qualified Tip Amount**

- Refer to **Box 7** on your W-2 for your **Qualified Tip Amount**.
- This amount represents tips you reported during the year.

### **2. Qualified Overtime Amount**

- Refer to **Box 14** for your **Qualified Overtime Amount**, listed under the label **“OBBBA OT”**.
- This amount is calculated based on **FLSA overtime rules** for reporting purposes, even if your state overtime rules differ. This amount reflects only the FLSA-required overtime **premium** (extra 0.5x).
- For employees in **CA, CO, NV, KY, ME, MD, MA, MI**, you may have earned additional overtime under state-mandated overtime rules. However, for W-2 reporting, only FLSA qualified overtime premium is reported.

### **3. Occupation Code**

If you earned tips during 2025, please select the **Occupation Code** from the table below that corresponds to the position where you spent the most time earning tips:

Beverage & Food Service		
Treasury Tipped Occupation Code (TTOC)	TTOC Occupation Title	TTOC Occupation Description
101	Bartenders	Mix and serve drinks to patrons, directly or through waitstaff
102	Wait Staff	Take Orders and Service food and beverage to patrons at tables in dining establishment
103	Food Servers, Nonrestaurant	Serve food to individuals outside of a restaurant environment, such as in hotel rooms, residential care facilities, or cars.



104	Dining Room and Cafeteria Attendants and Bartender Helpers	Facilitate food service. Clean tables; remove dirty dishes; replace soiled table linens; 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.
105	Chefs and Cooks	Direct and may participate in the preparation, seasoning, and cooking of salads, soups, fish, meats, vegetables, desserts, or other foods.
106	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.
107	Fast Food and Counter Workers	Serve customers at counter or from a steam table. Perform duties such as taking orders and serving food and beverages. May take payment. May prepare food and beverages.
108	Dishwashers	Clean dishes, kitchen, food preparation equipment, or utensils.
109	Host Staff, Restaurant, Lounge, and Coffee Shop	Welcome patrons, seat them at tables or in lounge, and help ensure quality of facilities and service.
110	Bakers	Mix and bake ingredients to produce breads, rolls, cookies, cakes, pies, pastries, or other baked goods.

If the position in which you earned tips does not align with any of the Occupation Codes above, that may mean that tips you earned are not “qualified tips” as defined by the OBBBA.

#### 4. Other Questions

While the information above has been provided to help you understand your Form W-2, Payroll cannot provide any information or guidance regarding tax deductions available to you. Consult your personal tax advisor or other professional with any questions.