

TABLE 1 TO PARAGRAPH (f)(1)—OCCUPATIONS THAT CUSTOMARILY AND REGULARLY RECEIVED TIPS ON OR BEFORE
DECEMBER 31, 2024

Treasury Tipped Occupation Code (TTOC)	TTOC occupation title	TTOC occupation description	TTOC illustrative examples	Related Standard Occupational Classification (SOC) system code(s) ¹
Beverage and Food Service				
101	Bartenders	Mix and serve drinks to patrons, directly or through waitstaff.	Barkeep, mixologist, taproom attendant, sommelier.	35–3011.
102	Wait Staff	Take orders and serve food and beverages to patrons at tables in dining establishment.	Cocktail waitress, dining car server.	35–3031.
103	Food Servers, Non-res-taurant.	Serve food to individuals outside of a restaurant environ-ment, such as in hotel rooms, residential care facilities, or cars.	Room service food server, boat hop, beer cart server.	35–3041.
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; sup-ply service bar with food; and serve items such as water, condiments, and coffee to patrons.	Bar back, bar helper, busser	35–9011.
105	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, ca-terer, chocolatier, confec-tioner.	35–1011, 35–2011, 35–2013, 35–2014, 35–2019.
106	Food Preparation Workers	Perform a variety of food preparation duties other than cooking, such as preparing cold foods and shellfish, slic-ing meat, and brewing coffee or tea.	Salad maker, sandwich maker, fruit and vegetable parer, kitchen steward.	35–1012, 35–2021, 35–9099.
107	Fast Food and Counter Workers.	Serve customers at counter or from a steam table. Per-form duties such as taking orders and serving food and beverages. May take payment. May prepare food and beverages.	Barista, ice cream server, cafeteria server.	35–3023.
108	Dishwashers	Clean dishes, kitchen, food preparation equipment, or utensils.	Dish room worker, silverware cleaner.	35–9021.
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.	Maitre d’hôtel, dining room host.	35–9031.
110	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.	51–3011.
Entertainment and Events				
201	Gambling Dealers	Operate gambling games. Stand or sit behind table and operate games of chance by dispensing the appropriate number of cards or blocks to players or operating other gambling equipment. Distribute winnings or collect play-ers’ money or chips. May compare the house’s hand against players’ hands.	Blackjack dealer, craps deal-er, poker dealer, roulette dealer, pit clerk.	39–3011, 39–1013, 39–3013.
202	Gambling Change Persons and Booth Cashiers.	Exchange coins, tokens, and chips for patrons’ money. May issue payoffs and obtain customer’s signature on receipt. May operate a booth in the slot machine area and furnish change persons with money bank at the start of the shift, or count and audit money in drawers.	Slot attendant, mutuel teller ..	41–2012.
203	Gambling Cage Workers	In a gambling establishment, conduct financial transactions for patrons. Accept patron’s credit application and verify credit references to provide check-cashing authorization or to establish house credit accounts. May reconcile daily summaries of transactions to balance books. May sell gambling chips, tokens, or tickets to patrons, or to other workers for resale to patrons. May convert gam-bling chips, tokens, or tickets to currency upon patron’s request. May use a cash register or computer to record transaction.	Casino cashier, cage cashier	43–3041.

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204	Gambling and Sports Book Writers and Runners.	Post information enabling patrons to wager on various races and sporting events. Assist in the operation of games such as keno and bingo. May operate random number-generating equipment and announce the numbers for patrons. Receive, verify, and record patrons' wagers. Scan and process winning tickets presented by patrons and pay out winnings for those wagers.	Betting runner, bingo worker, keno runner, race book writer.	39–3012.
205	Dancers	Perform dances	Club dancer, dance artist	27–2031.
206	Musicians and Singers	Play one or more musical instruments or sing	Instrumentalist, accompanist, lounge singer.	27–2042.
207	Disc Jockeys, Except Radio	Play prerecorded music for live audiences at venues or events such as clubs, parties, or wedding receptions. May use techniques such as mixing, cutting, or sampling to manipulate recordings. May also perform as emcee (master of ceremonies).	Deejay, club DJ	27–2091.
208	Entertainers and Performers	Entertain audiences with artistic expression	Comedian, clown, magician, street performer.	27–2099.
209	Digital Content Creators	Produce and publish on digital platforms original entertainment and personality-driven content, such as live streams, short-form videos, or podcasts.	Streamer, online video creator, social media influencer, podcaster.	27–2099.
210	Ushers, Lobby Attendants, and Ticket Takers.	Assist patrons at entertainment events by performing duties, such as collecting admission tickets and passes from patrons, assisting in finding seats, searching for lost articles, and helping patrons locate such facilities as restrooms and telephones.	Ticket collector, theater usher	39–3031.
211	Locker Room, Coatroom, and Dressing Room Attendants.	Provide personal items to patrons or customers in locker rooms, dressing rooms, or coatrooms.	Coat checker, washroom attendant, bathhouse attendant.	39–3093.
Hospitality and Guest Services				
301	Baggage Porters and Bellhops.	Handle baggage for travelers at transportation terminals or for guests at hotels or similar establishments.	Hotel baggage handler, curbside airport check-in assistant.	39–6011.
302	Concierges	Assist patrons at hotels or apartment buildings with personal services. May take messages; arrange or give advice on transportation, business services, or entertainment; or monitor guest requests for housekeeping and maintenance.	Hotel guest service agent, activities concierge.	39–6012.
303	Hotel, Motel, and Resort Desk Clerks.	Accommodate hotel, motel, and resort patrons by registering and assigning rooms to guests, issuing room keys or cards, transmitting and receiving messages, keeping records of occupied rooms and guests' accounts, making and confirming reservations, and presenting statements to and collecting payments from departing guests.	Front desk clerk, registration clerk.	43–4081.
304	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.	37–2012.
Home Services				
401	Home Maintenance and Repair Workers.	Perform work to keep machines, mechanical equipment, or the structure of a building in repair. May maintain and repair musical instruments, furniture, antiques, and non-fixtures.	Handyman, roofer, window repairer, house painter (interior or exterior), flooring installer, piano tuner, furniture restorer, antique repairer.	49–9071, 49–9098, 49–9099, 49–9063, 49–2097, 51–7021.
402	Home Landscaping and Groundskeeping Workers.	Landscape or maintain grounds of property using hand or power tools or equipment. Workers typically perform a variety of tasks, which may include any combination of the following: sod laying, mowing, trimming, planting, watering, fertilizing, digging, raking, sprinkler installation, and installation of mortarless segmental concrete masonry wall units.	Lawn mower, gardener, tree trimmer, weed sprayer.	37–3011.
403	Home Electricians	Install, maintain, and repair electrical wiring, equipment, and fixtures. Ensure that work is in accordance with relevant codes. May install or service exterior lights, intercom systems, or electrical control systems.	Electrician	47–2111.
404	Home Plumbers	Assemble, install, alter, and repair pipelines or pipe systems that carry water, steam, air, or other liquids or gases. May install heating and cooling equipment and mechanical control systems.	Plumber, pipefitter, steamfitter, sprinkler installer.	47–2152.

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405	Home Heating and Air Condi- tioning Mechanics and In- stallers.	Install or repair heating, central air conditioning, HVAC, or refrigeration systems, including oil burners, hot-air fur- naces, and heating stoves.	Air conditioning repairer, heating system installer, chimney sweep.	49–9021.
406	Home Appliance Installers and Repairers.	Repair, adjust, or install all types of electric or gas house- hold appliances, such as refrigerators, washers, dryers, and ovens.	Washing machine installer, dishwasher repairer.	49–9031.
407	Home Cleaning Service Workers.	Perform any combination of light cleaning duties to main- tain private households in a clean and orderly manner. Duties may include making beds, replenishing linens, cleaning rooms and halls, and vacuuming.	House cleaner, pool cleaner, carpet cleaner, window washer.	37–2012
408	Locksmiths	Repair and open locks, make keys, change locks and safe combinations, and install and repair safes.	Safe installer, key maker	49–9094.
409	Roadside Assistance Work- ers.	Provide on-road assistance to drivers whose vehicles have broken down.	Tow truck driver, car battery technician, tire repairer, tire changer, car fuel deliverer.	49–3023, 53–3032.

Personal Services

501	Personal Care and Service Workers.	Provide personalized assistance to individuals with disabil- ities or illness who require help with personal care and activities of daily living support (for example, feeding, bathing, dressing, grooming, toileting, and ambulation). May also provide help with tasks such as preparing meals, doing light housekeeping, and doing laundry. Work is performed in various settings depending on the needs of the care recipient and may include locations such as their home, place of work, out in the community, or at a daytime nonresidential facility.	Elderly companion, personal care aide, butler, house sit- ter, personal valet.	31–1122, 39–9099.
502	Private Event Planners	Coordinate activities of staff or clients to make arrange- ments for private events. May provide creative design for décor, floral arrangements, and invitations.	Wedding planner, party plan- ner, event florist.	13–1121, 27–1023.
503	Private Event and Portrait Photographers.	Photograph people, landscapes, or other subjects. May use lighting equipment to enhance a subject's appear- ance. May use editing software to produce finished im- ages and prints.	Wedding photographer, headshot photographer.	27–4021.
504	Private Event Videographers	Operate video or film camera to record images or scenes of private events.	Wedding videographer	27–4031.
505	Event Officiants	Lead and facilitate the ceremony for life events such as weddings or funerals. Ceremonies may be religious or civil services.	Wedding officiant, funeral celebrant, clergy, vow re- newal officiant.	21–2010.
506	Pet Caretakers	Feed, water, groom, bathe, exercise, or otherwise provide care to promote and maintain the well-being of pets.	Pet groomer, pet sitter, pet walker, kennel worker, pet trainer.	39–2021.
507	Tutors	Instruct individual students or small groups of students in academic subjects to supplement formal class instruc- tion or to prepare students for standardized or admis- sions tests. May provide instruction in person or re- motely.	Reading tutor, math tutor, language tutor.	25–3041.
508	Nannies and Babysitters	Attend to children at businesses and private households. Perform a variety of tasks, such as dressing, feeding, bathing, and overseeing play.	Au pair, child sitter at hotels and gyms.	39–9011.

Personal Appearance and Wellness

601	Skincare Specialists	Provide skincare treatments to face and body to enhance an individual's appearance.	Facialist, electrologist, spa esthetician.	39–5094.
602	Massage Therapists	Perform therapeutic massages of soft tissues and joints. May assist in the assessment of range of motion and muscle strength or propose client therapy plans.	Masseuse, deep tissue mas- sage therapist, sports mas- sage therapist.	31–9011.
603	Barbers, Hairdressers, Hairstylists, and Cos- metologists.	Provide beauty or barbering services, such as cutting, coloring, and styling hair, massaging and treating scalps, trimming beards or giving shaves.	Wig stylist, beautician, hair colorist, hair cutter.	39–5012, 39–5011.
604	Shampooers	Shampoo and rinse customers' hair	Scalp treatment specialist, shampoo assistant.	39–5093.
605	Manicurists and Pedicurists ..	Clean and shape customers' fingernails and toenails. May polish or decorate nails.	Nail technician, fingernail sculptor, nail painter.	39–5092.
606	Eyebrow Threading and Waxing Technicians.	Enhance and maintain clients' eyebrows using techniques such as threading, waxing, or tweezing.	Eyebrow waxer	39–5091.
607	Makeup Artists	Design and apply makeup looks	Wedding makeup artist, party makeup artist.	39–9031.
608	Exercise Trainers and Group Fitness Instructors.	Instruct or coach groups or individuals in exercise activities for the primary purpose of personal fitness. Demonstrate techniques and form, observe participants, and explain to them corrective measures necessary to improve their skills. Develop and implement individualized approaches to exercise.	Aerobics trainer, yoga in- structor, personal trainer.	27–1019.

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609	Tattoo Artists and Piercers ...	Design and execute tattoos on a client's skin, often using a needle and ink. Create openings in the human body for the insertion of jewelry. May consult clients on aftercare to promote healing and prevent infection.	Tattoo artist, ear piercer, nose piercer.	51–6052.
610	Tailors	Design, make, alter, repair, or fit garments	Tailor, seamstress, clothing alterations worker.	51–6041.
611	Shoe and Leather Workers and Repairers.	Construct, decorate, or repair leather and leather-like products, such as luggage, shoes, and saddles. May use hand tools.	Cobbler, shoe shiner	39–5012.
Recreation and Instruction				
701	Golf Caddies	Assist a golfer during a round of golf by providing practical support and strategic advice. May carry the golfer's bag, manage their clubs, offer guidance on club selection or course strategy.	Golf caddie, golf cart attendant.	39–3091.
702	Self-Enrichment Teachers	Teach or instruct individuals or groups for the primary purpose of self-enrichment, rather than for an occupational objective, educational attainment, competition, or fitness.	Knitting instructor, piano teacher, art instructor, dance teacher.	25–3021.
703	Recreational and Tour Pilots	Pilot and navigate the flight of fixed-wing aircraft, helicopters, or other airborne vehicle for recreational or touring purposes. Excludes regional national, and international airline pilots, and emergency services pilots.	Helicopter tour pilot, hot air balloon aeronaut, skydiving pilot.	25–3021.
704	Tour Guides	Guide individuals or groups on sightseeing tours or through places of interest, such as industrial establishments, public buildings, and art galleries.	Museum guide, sightseeing guide.	39–7011.
705	Travel Guides	Plan, organize, and conduct long-distance travel, tours, and expeditions for individuals and groups.	Cruise director, river expedition guide.	39–7012.
706	Sports and Recreation In- structors.	Teach or instruct individuals or groups for the primary purpose of recreation, rather than for an occupational objective, educational attainment, competition, or fitness.	Diving instructor, ski instructor, tennis teacher, surfing instructor.	53–2012.
Transportation and Delivery				
801	Parking and Valet Attendants	Park vehicles or issue tickets for customers in a parking lot or garage. May park or tend vehicles in environments such as a hotel or restaurant. May collect fee.	Parking garage attendant, valet parker.	53–6021.
802	Taxi and Rideshare Drivers and Chauffeurs.	Drive a motor vehicle to transport passengers on a planned or unplanned basis.	Cab driver, personal driver ...	53–3054.
803	Shuttle Drivers	Drive a motor vehicle to transport passengers on a planned route and scheduled basis. May collect a fare. Excludes taxi and rideshare drivers, chauffeurs, municipal bus drivers, and school bus drivers.	Airport shuttle driver, hotel shuttle driver, rental car shuttle driver.	53–3053.
804	Goods Delivery People	Drive truck or other vehicle over established routes or within an established territory 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.	53–3031.
805	Personal Vehicle and Equipment Cleaners.	Wash or otherwise clean personal vehicles, machinery, and other equipment. Use such materials as water, cleaning agents, brushes, cloths, and hoses.	Car wash attendant, auto detailer, boat waxer.	53–7061.
806	Private and Charter Bus Drivers.	Drive bus or motor coach for charters or private carriage. May assist passengers with baggage.	Motor coach bus driver, tour bus driver.	53–3052.
807	Water Taxi Operators and Charter Boat Workers.	Operate water taxi boats or provide services to passengers on private charter boats. May assist in navigational activities.	Water taxi captain, air boat operator, charter boat deckhand, charter boat steward.	53–5022.
808	Rickshaw, Pedicab, and Carriage Drivers.	Operate rickshaw, pedicab, or carriage to transport passengers.	Horse drawn carriage driver, bike taxi driver.	53–6099.
809	Home Movers	Manually move furniture, music instruments, art, antiques, boxes, luggage, or other materials to or from a home or dwelling.	Furniture mover, packer, piano mover, art mover.	53–7062.

¹ “Related Standard Occupational Classification (SOC) System Code(s)” are the code(s) from the 2018 Standard Occupational Classification System, as published by the Executive Office of the President, Office of Management and Budget, that most closely correlate(s) to the Treasury Tipped Occupation Code (TTOC).