

103<sup>D</sup> CONGRESS  
1<sup>ST</sup> SESSION

# H. R. 3077

To amend the Internal Revenue Code of 1986 to allow tips received for providing food or beverages for consumption off the employer's premises to be taken into account under the credit for the employer social security tax on certain tips.

---

## IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 14, 1993

Mr. TALENT introduced the following bill; which was referred to the  
Committee on Ways and Means

---

## A BILL

To amend the Internal Revenue Code of 1986 to allow tips received for providing food or beverages for consumption off the employer's premises to be taken into account under the credit for the employer social security tax on certain tips.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       That (a) paragraph (2) of section 45B(b) of the Internal  
4       Revenue Code of 1986 (defining excess employer social se-  
5       curity tax) is amended to read as follows:

6               “(2) ONLY CERTAIN TIPS TAKEN INTO AC-  
7       COUNT.—In applying paragraph (1), there shall be

1 taken into account only tips received from customers  
2 in connection with the provision of food or beverages  
3 in circumstances where the tipping of employees  
4 serving food or beverages to customers is cus-  
5 tomary.”

6 (b) The amendment made by subsection (a) shall  
7 apply to taxes paid after December 31, 1993.

○