



2026 TAX YEAR GUIDE

Treasury Tipped Occupation Codes (TTOC)

Complete Code List and Reporting Guide

All 71 tipped occupations with examples and related SOC codes, where to report TTOCs on Forms W-2, 1099-NEC, 1099-MISC, and 1099-K, and how the codes connect to the qualified tips deduction.

71

Tipped occupations

8

Occupation categories

2

Codes allowed per form

About This Guide

Starting with the 2026 tax year, employers and payers that report tips must also identify the occupation in which those tips were received. They do this with a **Treasury Tipped Occupation Code (TTOC)**. This guide puts the complete TTOC list and the form-by-form reporting rules in one place, so you can keep it on hand while preparing Forms W-2 and 1099.

Key Takeaways

- **TTOCs are three-digit codes** that identify the occupation in which tips were received.
- The 2026 TTOC list includes **71 tipped occupations** across eight categories.
- Each TTOC has one or more related **SOC codes** for occupational classification.
- TTOCs go in the designated occupation-code fields on **2026 Forms W-2, 1099-NEC, 1099-MISC, and 1099-K**.
- **Code 000** is used when tips come from an occupation outside the Treasury list.
- Up to **two TTOCs** can be reported when tips come from more than one occupation.
- TTOCs help determine whether tips meet the occupation requirement for the **qualified tips deduction**.

What Is a Treasury Tipped Occupation Code?

A TTOC is a three-digit code from the Treasury and IRS list of occupations that customarily and regularly received tips on or before **December 31, 2024**. It tells the IRS which occupation produced the tips reported on a form.

The code supports the **qualified tips deduction**, created by the One Big Beautiful Bill Act (OBBBA) and codified at Internal Revenue Code Section 224. Receiving tips in a listed occupation is one requirement. The code alone does not establish that a taxpayer qualifies for the deduction.

A TTOC is not a Standard Occupational Classification (SOC) code. The list shows related SOC codes for comparison, but the form field requires the three-digit TTOC.

In This Guide

- 1 TTOC categories at a glance
- 2 Complete TTOC code list (all 71 codes)
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1. TTOC Categories at a Glance

The IRS groups the 71 Treasury Tipped Occupation Codes into eight categories. Each category uses its own hundred-series range, so the first digit of a code tells you its category.

Series	Category	Code range	Occupations
100s	Beverage and food service	101 to 110	10
200s	Entertainment and events	201 to 211	11
300s	Hospitality and guest services	301 to 304	4
400s	Home services	401 to 409	9
500s	Personal services	501 to 510	10
600s	Personal appearance and wellness	601 to 611	11
700s	Recreation and instruction	701 to 706	6
800s	Transportation and delivery	801 to 810	10
Total			71

2. Complete TTOC Code List

Match the employee's or worker's actual duties to the official occupation descriptions. The examples below are illustrative job titles, and the SOC codes are shown for reference only. Only the three-digit TTOC goes on the form.

100s: Beverage and Food Service

Code	Occupation	Examples	Related SOC code(s)
101	Bartenders	Barkeep, mixologist, sommelier	35-3011
102	Wait staff	Cocktail server, banquet staff	35-3031
103	Food or beverage servers, non-restaurant	Room service server, beer cart server	35-3041
104	Dining room and cafeteria attendants and bartender helpers	Bar back, busser	35-9011
105	Chefs and cooks	Sous chef, private chef, caterer	35-1011, 35-2011, 35-2013, 35-2014, 35-2019
106	Food preparation workers	Salad maker, sandwich maker	35-1012, 35-2021, 35-9099
107	Fast food and counter workers	Barista, ice cream server	35-3023
108	Dishwashers	Dish room worker	35-9021
109	Host staff, restaurant, lounge, and coffee shop	Maitre d', dining room host	35-9031
110	Bakers	Bread baker, cake baker	51-3011

200s: Entertainment and Events

Code	Occupation	Examples	Related SOC code(s)
201	Gambling dealers	Blackjack dealer, poker dealer	39-3011, 39-1013
202	Gambling change persons and booth cashiers	Slot attendant, mutuel teller	41-2012
203	Gambling cage workers	Casino cashier	43-3041
204	Gambling and sports book writers and runners	Keno runner, bingo worker	39-3012
205	Dancers	Club dancer	27-2031
206	Musicians and singers	Lounge singer, accompanist	27-2042
207	Disc jockeys, except radio	Club DJ	27-2091
208	Entertainers and performers	Comedian, magician, street performer	27-2099
209	Digital content creators	Streamer, podcaster, influencer	27-2099
210	Ushers, lobby attendants, and ticket takers	Theater usher	39-3031
211	Locker room, coatroom, and dressing room attendants	Coat checker, washroom attendant	39-3093

300s: Hospitality and Guest Services

Code	Occupation	Examples	Related SOC code(s)
301	Baggage porters and bellhops	Doorman, curbside check-in assistant	39-6011
302	Concierges	Hotel guest service agent	39-6012
303	Hotel, motel, and resort desk clerks	Front desk clerk	43-4081
304	Maids and housekeeping cleaners	Hotel maid, housekeeping staff	37-2012

400s: Home Services

Code	Occupation	Examples	Related SOC code(s)
401	Home maintenance and repair workers	Handyman, roofer, piano tuner	49-9071, 49-9098, 49-9099, 49-9063, 49-2097, 51-7021
402	Home landscaping and groundskeeping workers	Gardener, tree trimmer	37-3011
403	Home electricians	Electrician	47-2111
404	Home plumbers	Plumber, pipefitter	47-2152
405	Home heating and air conditioning mechanics and installers	AC repairer, chimney sweep	49-9021
406	Home appliance installers and repairers	Washing machine installer	49-9031

Code	Occupation	Examples	Related SOC code(s)
407	Home cleaning service workers	House cleaner, pool cleaner	37-2012
408	Locksmiths	Key maker, safe installer	49-9094
409	Roadside assistance workers	Tow truck driver, tire changer	49-3023, 53-3032

500s: Personal Services

Code	Occupation	Examples	Related SOC code(s)
501	Personal care and service workers	Personal care aide, butler	31-1122, 39-9099
502	Private event planners	Wedding planner	13-1121
503	Private event and portrait photographers	Wedding photographer	27-4021
504	Private event videographers	Wedding videographer	27-4031
505	Event officiants	Wedding officiant, funeral celebrant	21-2011
506	Pet and show animal caretakers	Pet groomer, dog walker	39-2021
507	Tutors	Math tutor, language tutor	25-3041
508	Nannies and babysitters	Au pair	39-9011
509	Visual artists	Ice sculptor, caricature artist	27-1013
510	Floral designers	Florist, event florist	27-1023

600s: Personal Appearance and Wellness

Code	Occupation	Examples	Related SOC code(s)
601	Skincare specialists	Facialist, spa esthetician	39-5094
602	Massage therapists	Sports massage therapist	31-9011
603	Barbers, hairdressers, hairstylists, and cosmetologists	Hair colorist, beautician	39-5012, 39-5011
604	Shampooers	Shampoo assistant	39-5093
605	Manicurists and pedicurists	Nail technician	39-5092
606	Eyebrow and eyelash technicians	Eyebrow waxer	39-5012
607	Makeup artists	Wedding makeup artist	39-5091
608	Exercise trainers and group fitness instructors	Personal trainer, yoga instructor	39-9031
609	Tattoo artists and piercers	Tattoo artist, ear piercer	27-1019
610	Tailors	Seamstress, alterations worker	51-6052
611	Shoe and leather workers and repairers	Cobbler, shoe shiner	51-6041

700s: Recreation and Instruction

Code	Occupation	Examples	Related SOC code(s)
701	Golf caddies	Golf cart attendant	39-3091
702	Self-enrichment teachers	Piano teacher, art instructor	25-3021
703	Recreational and tour pilots	Helicopter tour pilot	53-2012
704	Tour guides	Museum guide	39-7011
705	Travel guides	Cruise director	39-7012
706	Sports and recreation instructors	Ski instructor, surfing instructor	25-3021

800s: Transportation and Delivery

Code	Occupation	Examples	Related SOC code(s)
801	Parking and valet attendants	Valet parker	53-6021
802	Taxi and rideshare drivers and chauffeurs	Cab driver, app-based rideshare driver	53-3054
803	Shuttle drivers	Airport or hotel shuttle driver	53-3053
804	Goods delivery people	Pizza or grocery delivery driver	53-3031
805	Personal vehicle and equipment cleaners	Car wash attendant, auto detailer	53-7061
806	Private and charter bus drivers	Tour bus driver	53-3052
807	Water taxi operators and charter boat workers	Charter boat deckhand	53-5022
808	Rickshaw, pedicab, and carriage drivers	Carriage driver	53-6099
809	Home movers	Piano mover, packer	53-7062
810	Gas pump attendants	Gas pumper	53-6031

Not sure which code fits? A job title that does not appear in the examples does not automatically mean code 000. Compare the worker's duties with the official occupation descriptions first. You can also use the free [TaxBandits TTOC Codes Finder](#) to search by job title or duty.

3. Where TTOCs Are Reported on 2026 Tax Forms

The occupation-code field depends on the form used to report the payment. Each form pairs the TTOC field with a cash-tip amount field.

Form	TTOC field	Related cash-tip field
Form W-2	Box 14b	Box 12, code TP
Form 1099-NEC	Box 1c	Box 1b; included in Box 1a
Form 1099-MISC	Box 13b	Box 13a; included in Box 3
Form 1099-K	Box 1d	Box 1c; included in Box 1a

4. Form W-2: Box 14a, Box 14b, and Box 12 Code TP

Box 14a and Box 14b

On the 2026 Form W-2, Box 14 is split in two. **Box 14a** continues the "Other" information previously reported in Box 14. **Box 14b** is a separate field used only for Treasury Tipped Occupation Codes.

Field	Purpose	Example
Box 14a: Other	Other employer-provided information	State disability insurance or union dues
Box 14b: Treasury tipped occupation code(s)	Occupation in which tips were received	102 for wait staff

How Box 14b Works With Box 12 Code TP

Box 12 code TP reports cash tips reported to the employer. Box 14b identifies the occupation or occupations in which those tips were received. **Whenever code TP is reported, complete Box 14b with the applicable codes.**

W-2 field	What it identifies
Box 12, code TP	Cash-tip amount reported to the employer
Box 14b	Occupation code or codes associated with those tips

Example

An employee received tips while serving tables and bartending. The employer reports the cash-tip amount in Box 12 with code TP and enters **102** and **101** in Box 14b. The employee then applies the individual-return rules when determining any qualified tips deduction.

5. When to Use Code 000

Code 000 indicates tips received in an occupation outside the Treasury list. When any tips came from an unlisted occupation, 000 must be one of the reported codes.

If 000 is the only code in W-2 Box 14b, the cash tips reported with code TP are not qualified tips for the deduction. If 000 appears with a listed code, keep records that distinguish the tips earned in each occupation.

Situation	W-2 Box 14b entry
Tips received only as wait staff	102
Tips received as wait staff and bartender	102 and 101
Tips received as wait staff and in an unlisted occupation	102 and 000
Tips received only in an unlisted occupation	000

How Many TTOCs Can Be Reported?

The reporting fields allow **up to two occupation codes**. If tips were received in more than two occupations, follow the form instructions, and include 000 whenever any of the tips came from an unlisted occupation.

A job title missing from a keyword search does not automatically require 000. First compare the duties with the official occupation descriptions.

6. TTOCs and the Qualified Tips Deduction

Eligible taxpayers may claim a **qualified tips deduction** for tax years **2025 through 2028**. The TTOC is how the IRS sees whether reported tips came from a listed occupation.

\$25,000 Maximum deduction per return	\$150,000 MAGI where phaseout begins	\$300,000 Phaseout start for joint filers
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Additional requirements apply:

- The tips must be **voluntary** and received in a listed occupation.
- The taxpayer needs a valid **Social Security number**, and married taxpayers must **file jointly**.
- **Mandatory service charges** are excluded.
- For self-employed individuals, the deduction is limited by net income from the business in which the tips were earned.
- Specified service trades or businesses are subject to special rules, and the IRS provides transition relief for them.

The deduction applies on the individual income tax return. Tips remain subject to applicable payroll or self-employment taxes. The final regulations were published April 13, 2026, took effect **June 12, 2026**, and apply to tax years beginning after December 31, 2024, and before January 1, 2029.

7. Employer and Payer Reporting Checklist

Use this checklist when preparing 2026 information returns for tipped workers.

- ☐ **Identify tipped workers**
List every employee or payee who received cash tips you are reporting for 2026.
- ☐ **Match duties, not job titles**
Compare each worker's actual duties to the official occupation descriptions before choosing a TTOC.
- ☐ **Pick the right field for the form**
W-2 Box 14b, 1099-NEC Box 1c, 1099-MISC Box 13b, or 1099-K Box 1d.
- ☐ **Pair codes with tip amounts**
On Form W-2, complete Box 14b whenever Box 12 code TP is reported.
- ☐ **Report up to two codes**
Use the occupation(s) in which tips were received. Follow the form instructions if there are more than two.
- ☐ **Include 000 when required**
If any tips came from an unlisted occupation, 000 must be one of the reported codes.
- ☐ **Keep supporting records**
When 000 is reported alongside a listed code, keep records that separate the tips earned in each occupation.
- ☐ **Do not enter SOC codes**
Only the three-digit TTOC belongs in the occupation-code field.

8. Frequently Asked Questions

Q. What is Box 14 on a W-2?

Box 14 is the section of Form W-2 used to report information that does not have its own dedicated box elsewhere on the form. Starting with the 2026 W-2, it is split into Box 14a, which continues the old miscellaneous-item reporting, and Box 14b, a new field used only for Treasury Tipped Occupation Codes.

Q. Who needs to report a TTOC on Form W-2?

Employers must report the applicable TTOC(s) in **Box 14b** when they report cash tips in **Box 12 using code TP**. The TTOC should correspond to the occupation or occupations in which the employee received those tips.

Q. What if my employer left Box 14b blank?

If Box 14b is blank but Box 12 shows code TP, the tip amount may not be recognized as eligible for the deduction. Employees in this situation should check with their employer or payroll provider to confirm whether an occupation code should have been reported.

Q. Do all tipped employees get a code in Box 14b?

Every employee with cash tips reported under code TP should have an entry in Box 14b, but only occupations on the IRS published list have a code tied to deduction eligibility. Employees whose tips came from an unlisted occupation will see code 000, which indicates those tips are not eligible for the deduction.

Q. What are the new changes to Form W-2 for the 2026 tax year?

Form W-2 and the SSA electronic filing format have been updated for the 2026 tax year:

- **Box 12, code TA:** Employer contributions under the Section 128 Trump account contribution program
- **Box 12, code TP:** Cash tips reported to the employer
- **Box 12, code TT:** Qualified overtime compensation
- **Box 14b:** Treasury Tipped Occupation Code (TTOC). When Box 12 code TP is reported, the SSA e-file format accepts a primary and a secondary occupation code.
- **Social Security wage base: \$184,500**, with a maximum employee Social Security tax of **\$11,439**
- **Household wage threshold: \$3,000** for Social Security and Medicare coverage

Q. How is a TTOC different from a SOC code?

A TTOC identifies tipped occupations for the qualified tips deduction and is reported on the form when applicable. A Standard Occupational Classification (SOC) code is a federal classification used to categorize workers by occupation. The IRS provides a related SOC code for each TTOC, but the SOC code is **not** reported in Box 14b.

TTOC	SOC code
Treasury Tipped Occupation Code	Standard Occupational Classification code
Created by the Treasury Department and IRS for tipped occupations	Federal occupational classification standard
Identifies occupations that customarily and regularly received tips	Classifies workers into broader occupational categories
Reported in Form W-2 Box 14b when applicable	Not reported in Box 14b
Each TTOC has one or more related SOC codes	Used by federal agencies for classification and data purposes

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Tip and TTOC reporting

Report cash tips and up to two occupation codes on Forms W-2, 1099-NEC, 1099-MISC, and 1099-K.

Recipient delivery

Share copies through a secure online access portal or let TaxBandits handle postal mailing.

W-9 Manager and corrections

Collect W-9s and W-8s for free, and file corrections such as Forms W-2c and corrected 1099s when needed.

Helpful Resources

- [TTOC Codes Finder](#)
- [TTOC list and reporting guide \(web version\)](#)
- [2026 Form W-2 changes](#)
- [OBBBA updates and compliance checker](#)
- [2026 filing deadlines](#)

Questions? Contact our support team at support@taxbandits.com or visit taxbandits.com/contact-us.

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