



Professional
Beauty
Association

NONPROFIT • ADVOCACY • COMMUNITY

May 19, 2025

The Honorable Tom Emmer
Majority Whip
United States House of Representatives
Washington, DC 20510

Dear Majority Whip Emmer,

The undersigned associations and companies representing Main Street businesses and workers in every community across America support the One Big, Beautiful Bill. We are especially appreciative of the No Tax on Tips provision, including access to the 45B FICA Tip Tax Credit for the professional beauty industry, in the reconciliation tax package.

If enacted, these measures would help align the interests of employees and employers in the accurate reporting of tip income. No Tax on Tips would provide an above-the-line deduction for employees on their tips, offering meaningful tax relief to hardworking service professionals. At the same time, expanding the existing FICA tip tax credit under Section 45B would provide essential support to employers who may see increased FICA liability as a result of improved tip reporting. For the first time, small business owners in the beauty industry would be eligible to access this tax credit. This represents a significant step toward correcting a long-standing inequity in the U.S. tax code.

The U.S. salon, spa, and barbershop industry is a vital contributor to the American economy and entrepreneurship. More than 1.3 million professionals work in personal appearance occupations. Of those, 83% are women, 47% of salon businesses with payroll are minority-owned, and 69% are women-owned, three times the national average. Nearly 98% of salons operate as single-location small businesses, generating \$81.8 billion in annual revenue. The inclusion of our industry in tax provisions in the reconciliation package acknowledges the immense economic and social contributions of beauty professionals and the unique structure of our sector.

We look forward to continued collaboration with Congress to ensure the reconciliation bill becomes law. Thank you again for supporting the small business community and the future of the professional beauty industry.

Sincerely,

Professional Beauty Association
Professional Beauty Employment Coalition
National Association of Barber Boards of America
International Salon Spa Business Network
International Franchise Association
International Spa Association
Intercoiffure America Canada
Esthetics Council
Sport Clips

Great Clips
Fantastic Sams
Regis Corporation
Minerva
Sam Villa
Dessange Group North America
Hair Cuttery
Southwest Florida Salons
V's Barbershop

Hand and Stone
Boulevard