



The Honorable Jason Smith  
Committee on Ways and Means  
1139 Longworth House Office Building  
Washington, DC 20515

Dear Chairman Smith,

On behalf of the app-based economy and its roughly 7.3 million workers, I write to express our sincere appreciation for including independent workers in the proposed "No Tax on Tips" initiative. This crucial legislation marks a significant step towards recognizing and supporting the contributions of millions of independent contractors.

Flex Association represents leading app-based rideshare and delivery platforms that empower individuals to earn income with unparalleled flexibility. These platforms not only connect consumers to essential services but also bolster local economies nationwide.

For app-based earners, flexibility is paramount, allowing them to balance work with personal commitments. Tips constitute a meaningful portion of their income, often covering business expenses like fuel, maintenance, and insurance. Exempting tipped income from federal taxation, including for independent app-based workers, will ensure they retain more of their earnings, fostering economic fairness and adapting to the evolving nature of work in the digital age.

We support your recognition of independent rideshare and delivery workers in tax relief measures, affirming their integral role in our economy. Such measures not only recognize their contributions but also enhance economic opportunity and fortify a workforce vital to millions of Americans daily.

Again, Flex commends the members of the Ways and Means Committee for the important work championing the American worker.

Sincerely,

A handwritten signature in black ink that reads "Kristin Sharp". The signature is written in a cursive, flowing style.

Kristin Sharp

CEO, Flex Association

cc: Members of the House Ways & Means Committee