

July 1, 2025

The Honorable Tom Emmer
Majority Whip, United States House of Representatives
Washington, DC 20515

Dear Whip Emmer:

On behalf of **The Payroll Group (TPG)** the leading association representing small and mid-sized independent payroll processors we are proud to support the work the United States Senate has done to improve the “One Big, Beautiful Bill”, and urge its swift passage in the United States House of Representatives.

As payroll processors working in every state and community around the country, we see firsthand the economic impact that the 2017 Tax Cut and Jobs Act has had on American small businesses.

The “One Big, Beautiful Bill” will help continue and expand that prosperity to restore economic growth in a fiscally responsible way.

The Senate changes include:

- **Making 100% immediate bonus depreciation permanent**
- **Making 100% research and development expensing permanent**
- **A permanent 20% (199A) tax rate for small businesses**
- **Full expensing for new factories and current factory improvements in the United States to grow domestic jobs and manufacturing.**

These priorities will add certainty to our tax code for small business and American manufacturing.

Many of the members of TPG and the clients we service are small and mid-sized family owned companies. **The new bill will make permanent the estate tax exemption providing certainty to families and companies and allowing successful family owned businesses to be passed along to the next generation without fear of a large tax bill.**

Finally as payroll providers we look forward to working with our client on implementing the cornerstone of the President’s key promises of “**no tax on tips and no taxes on overtime.**” These priorities outlined by President Trump in the 2024 election will provide economic relief to American workers. As payroll professional we are confident that when the final bill is signed

into law, we will be able to work with the IRS, employers and the worker to get this benefit into people's paychecks.

Sincerely,

A handwritten signature in black ink, appearing to be 'DK' with a long horizontal stroke extending to the right.

Danny Kline
President, The Payroll Group