



May 19, 2025

The Honorable Mike Johnson
Speaker, United States House of Representatives
Washington, DC 20515

Dear Speaker Johnson:

On behalf of **The Payroll Group (TPG)**, the leading association representing small and mid-sized independent payroll processors, we are proud to support the “One Big, Beautiful Bill”, which the House of Representatives will be voting on this week.

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 had on American small businesses.

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

We acknowledge that the following key provisions in the bill will grow the American economy and bring tax certainty to American businesses.

- **100% immediate bonus depreciation**
- **100% research and development expensing**
- **A permanent 23% reduction (199A) for small businesses**
- **Doubling section 179A for immediate small business expensing**
- **Incentives to build manufacturing in the United States**

Many TPG members and clients we service are small and mid-sized family-owned companies. **The new bill will make the estate tax exemption permanent, providing certainty to families and companies and allowing successful 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 clients to implement 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 professionals we are confident that when the final bill is signed into law, we will be able to work with the IRS, employers, and the workers to get this benefit into people’s paychecks.



Sincerely,

A handwritten signature in black ink, appearing to read 'DK', is placed over the printed name.

Danny Kline
President, The Payroll Group