



May 13, 2025

The Honorable Jason Smith
Chairman
Ways and Means Committee
U.S. House of Representatives
Washington, D.C. 20515

Dear Chairman Smith and Members of the Committee:

On behalf of Uber and the millions of drivers and couriers throughout the United States who use our platform, **thank you** for your leadership to ensure independent contractors will be eligible for the “No Tax on Tips” federal income tax deduction.

We appreciate your recognition that fairness must extend to all workers—regardless of whether they are a traditional employee or an independent contractor. For drivers and couriers using Uber, tips are more than a gesture of appreciation—they’re an important part of their earnings. Their work, like that of restaurant servers or hospitality staff, is traditionally tipped and deserves the same consideration.

By including independent contractors, this legislation takes an important step toward acknowledging the benefits of today’s workforce. It’s a clear signal that Congress understands the value of flexible, independent work and the need for modern policies to keep pace.

This legislation will have a meaningful impact for millions who earn through platforms like Uber. We’re grateful for your efforts and continued support.

Thank you again for standing up for independent workers.

Sincerely,

A handwritten signature in black ink, appearing to read "J. Correoso".

Javi Correoso
Head of Federal Affairs
Uber Technologies, Inc.