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TAX YEARS 2025–2028

No tax on tips, *behind the chair.*

Which beauty jobs qualify, how much you can deduct, and the limits.

ON THE IRS TIPPED-JOBS LIST	CODE
Barbers, hairdressers, hairstylists, cosmetologists	603
Manicurists and pedicurists Nail techs	605
Eyebrow and eyelash technicians	606
Makeup artists	607
Skincare specialists	601
Massage therapists	602
Shampooers	604
Tattoo artists and piercers	609

THE RULES	NUMBER
Yearly cap Any filing status	$25,000
Phase-out starts MAGI; $300K joint. $100 off per $1,000 over	$150K
Booth renters Capped at net profit from the business	Net income
Tips must be reported W-2, 1099-NEC/MISC/K or Form 4137	Required
Claim it on Itemize or not; SSN valid for work; joint if married	Sch. 1-A
SS, Medicare, SE tax Still owed on tips	No cut
New Jersey return Federal deduction doesn't change it	No effect

Merchant
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General information, not tax advice. Facts checked Nov. 23, 2026.