Treasury Tipped Occupation Codes (TTOC)

Simplified Quick-View Table for Software Reference

000 – Unqualified tips

100s – Beverage and Food Service

TTOC	Occupation Title
101	Bartenders
102	Wait Staff
103	Counter Attendants
104	Food Server Assistants
105	Dining Room and Cafeteria Attendants and Bartender Helpers
106	Room Service Attendants and Delivery Drivers, Food and Beverage
107	Chefs and Head Cooks
108	Cooks
109	Host Staff, Restaurant, Lounge, and Coffee Shop
110	Bakers

200s – Entertainment and Events

TTOC	Occupation Title
201	Gambling Dealers
202	Gambling Change Persons and Booth Cashiers

203	Gambling Cage Workers
204	Gambling and Sports Book Writers and Runners
205	Dancers
206	Musicians and Singers
207	Disc Jockeys, Except Radio
208	Entertainers and Performers
209	Actors
210	Producers and Directors
211	Fast Food and Counter Workers
212	Cashiers, Entertainment and Events
213	Food Preparation and Serving Related Workers, Entertainment and Events

300s – Hospitality and Guest Services

TTOC	Occupation Title
301	Baggage Porters and Bellhops
302	Concierges
303	Hotel, Motel, and Resort Desk Clerks
304	Housekeeping and Janitorial Cleaners
305	Maids and Housekeeping Cleaners
306	First-Line Supervisors of Housekeeping and Janitorial Workers

307	Hotel and Motel Managers
308	Reservation and Transportation Ticket Agents and Travel Clerks

400s – Home Services

TTOC	Occupation Title
401	Home Landscaping and Groundskeeping Workers
402	Tree Trimmers and Pruners
403	Pest Control Workers
404	Home Appliance Repairers
405	Electricians, Residential
406	Plumbers, Pipefitters, and Steamfitters, Residential
407	Heating, Air Conditioning, and Refrigeration Mechanics and Installers, Residential
408	Carpet, Floor, and Tile Installers and Finishers

500s – Personal Services

TTOC	Occupation Title
501	Tour Guides and Escorts
502	Travel Guides
503	Animal Caretakers
504	Pet Groomers

505	Childcare Workers
506	Personal Care Aides
507	Residential Advisors
508	Laundry and Dry-Cleaning Workers
509	Visual Artists (Added in final rule)
510	Floral Designers (Added in final rule)

600s – Personal Appearance and Wellness

TTOC	Occupation Title
601	Massage Therapists
602	Skincare Specialists
603	Barbers, Hairdressers, Hairstylists, and Cosmetologists
604	Shampooers
605	Manicurists and Pedicurists
606	Eyebrow Threading and Waxing Technicians
607	Makeup Artists
608	Exercise Trainers and Group Fitness Instructors

700s – Recreation and Instruction

TTOC	Occupation Title
701	Amusement and Recreation Attendants

702	Locker Room, Dressing Room, and Locker Attendants
703	Recreation Workers
704	Lifeguards, Ski Patrol, and Other Recreational Protective Service Workers
705	Golf Caddies
706	Umpires, Referees, and Other Sports Officials
707	Coaches and Scouts
708	Flight Instructors

800s – Transportation and Delivery

TTOC	Occupation Title
801	Taxi Drivers
802	Ride-Hail Drivers
803	Shuttle Drivers and Chauffeurs
804	Bus Drivers, Transit and Intercity
805	Light Truck Drivers
806	Driver/Sales Workers
807	Parking Attendants
808	Automotive and Watercraft Service Attendants
809	Commercial Pilots
810	Gas Pump Attendants (Added in final rule)