



(establishment name)

Direct Tip / Gratuity Policy

Tip Distribution Policy Overview

This establishment follows a *Direct Tip strategy*. Employees manage their own tips (via the Tip Committee of senior staff members) without employer control. Tips are distributed fairly and transparently, adhering to compliance requirements.

Tax Reporting Guidance

Employees are reminded of their obligation to report direct tips as income on their personal tax returns, in accordance with government prescribed guidelines.

Record-Keeping Procedures

Employees must maintain accurate records of the tips they receive. This ensures proper reporting for personal tax obligations and facilitates transparency in tip distribution.

Employee Acknowledgement

Acknowledgment:

I acknowledge that I have read and understood the restaurant's tip distribution policy. I understand that this restaurant follows a Direct Tip strategy, and I am responsible for reporting all direct tips received as part of my personal income in accordance with tax regulations.

Tip Pooling Agreement:

If I agree to participate in a tip pooling arrangement, I understand that the pooling details are determined collaboratively with other employees and without employer control.

Signature:

Signature:	
Printed Name:	
Date:	