

Gross Receipts		\$62,371.73
Minimum Tip Rate	x	.08
Minimum Tips to be Reported		\$4,989.74
Total Reported Tips	-	\$4,383.59
W-2 Tip Allocation		\$606.15

Minimum Tips to be Reported		\$4,989.74
Indirect Tips	-	\$1,625.83
Direct Minimum Tips		\$3,363.91

Direct Minimum Tips = Directly tipped employees' share of 8% of gross receipts.

Total Reported Tips = Total direct and indirect tips reported by employees for the period.

W-2 Tip Allocation = Tip amount allocated to employees to increase the total reported tips to the required minimum tips to be reported.

Employee Name Employee No.	Dept. No.	Direct Tip Calculation		Direct Tips	Direct Minimum Tip Shortfall Calculation			W-2 Allocation Calculation		
		Reported Tips	Indirect Tips		Tipped Hours Worked	% of Total Tipped Hours Worked	Share of Direct Minimum Tips	Direct Minimum Tip Shortfall	% of Total Shortfall	W-2 Tip Allocation
Brown, Carl 8	250	125.83	125.83							
Carey, Lucas 11	200	175.43		175.43	40.00	18.605	625.86	450.43	49.702	301.27
Clark, Christopher 110	200	300.50		300.50	40.00	18.605	625.86	325.36	35.901	217.61
Davis, Elizabeth 115	200	600.00		600.00	40.00	18.605	625.86	25.86	2.853	17.29
Green, Mary 6	200	576.60		576.60	25.00	11.628	391.16			
Griffin, Taylor 3	200	250.00		250.00	15.00	6.977	234.70			
Miller, Peyton 10	200	725.23		725.23	40.00	18.605	625.86			
Philips, Terrance 4	200	130.00		130.00	15.00	6.975	234.61	104.61	11.543	69.98
Scott, Nicholas 12	250	1,500.00	1,500.00							
<b>Total</b>		<b>4,383.59</b>	<b>1,625.83</b>	<b>2,757.76</b>	<b>215.00</b>		<b>3,363.91</b>	<b>906.26</b>		<b>606.15</b>