

# **Tax Reform**

#### **Getting more out of the 2025 Tax Reforms**

The One Big Beautiful Bill, passed in July 2025, makes several pro-business tax policies permanent—creating a stronger foundation for restaurants to grow and invest. Key reforms like full expensing for capital equipment purchases, the qualified business income deduction, and business interest expense deductions help operators manage tight margins while upgrading technology, expanding services, and meeting consumer demand.

The reforms also benefit the workforce: from 2025–2028, tipped and hourly employees earning overtime can claim new deductions that put more money back in their pockets.

To help operators navigate these changes, the National Restaurant Association has created educational resources explaining the reforms and how to take advantage of them. These updates will help restaurants reinvest, reward employees, and continue driving growth across the industry.

Explore the full resource hub here:

https://restaurant.org/issues-and-advocacy/tax-reform/







# How can you help us spread the word?

#### **Social Media!**

We've compiled sample copy and graphics you can use on your social media channels to promote each tax policy and its impact on restaurants.

Please use the hashtags #PolicyThatServes and #RestaurantsAct on all posts to improve visibility.





Restaurant operators: Help your teams benefit from No Tax on Tips.

@WeRRestaurants explains how tipped employees can claim this new federal deduction and keep more of their earnings. Learn more: https://bit.ly/403ljP1.

#### **Instagram**:

Restaurant operators: Help your teams benefit from No Tax on Tips!

Tipped employees — from servers to bartenders — could save hundreds of dollars in federal taxes each year under this new reform.

@WeRRestaurants breaks down what the policy means, who qualifies, and how employees can claim their savings. Tap the link in bio to learn more!

#### Facebook / LinkedIn:

Restaurant operators: Help your teams take advantage of the No Tax on Tips Act.

This new federal tax deduction could allow tipped restaurant employees — from servers and bartenders to hosts and bussers — to keep more of what they earn by saving hundreds of dollars in federal taxes each year.

The National Restaurant Association [tag page] explains what the policy means, who qualifies, and how tipped workers can claim these savings on their taxes.

Learn more about how No Tax on Tips benefits restaurant employees and operators alike: <a href="https://bit.ly/403ljP1">https://bit.ly/403ljP1</a>.





Hourly restaurant workers could save hundreds each year under *No Tax on Overtime.* 

From 2025–2028, employees can deduct up to \$12,500 in overtime pay from federal taxes — returning \$420M+ to the industry.

Learn more with @WeRRestaurants: https://bit.ly/403ljP1.

#### **Instagram**:

Work overtime? Keep more of your paycheck.

No Tax on Overtime lets hourly restaurant workers deduct up to \$12,500 in overtime pay from federal taxes — saving hundreds each year.



Learn how to claim your savings with @WeRRestaurants – link in bio!

#### Facebook / LinkedIn:

Restaurant employees who work overtime could soon see more money in their paychecks.

From 2025–2028, No Tax on Overtime would let hourly restaurant workers deduct up to \$12,500 in overtime pay (\$25,000 for joint filers) from their federal taxes — saving hundreds of dollars each year.

Learn how to claim your savings and find out who qualifies with the National Restaurant Association's [tag page] newest resource: <a href="https://bit.ly/403ljP1">https://bit.ly/403ljP1</a>.





The Family & Medical Leave Tax Credit helps restaurants offer paid leave while getting a tax credit to offset costs.

Support your team — and your business.

Learn more with @WeRRestaurants: <a href="https://bit.ly/403ljP1">https://bit.ly/403ljP1</a>.

#### **Instagram:**

Supporting your team when it matters most.

The Family & Medical Leave Tax Credit helps restaurants offer paid leave to employees — from welcoming a new baby to caring for a loved one — while receiving a tax credit to help cover costs.

It's a win for employees and operators. Learn more with @WeRRestaurants' latest resource, linked in bio.

#### Facebook / LinkedIn:

The Family & Medical Leave Tax Credit helps restaurants support employees when it matters most — from welcoming a new baby to caring for a loved one.

This policy provides a tax credit that helps operators offer paid leave while maintaining financial stability and strong teams.

Learn how your restaurant can benefit with the National Restaurant Association's [tag page] latest resource: <a href="https://bit.ly/403ljP1">https://bit.ly/403ljP1</a>.





The Qualified Business Income Deduction helps restaurants save on taxes by allowing eligible owners to deduct up to 20% of qualified income.

That means more money to reinvest in staff, growth, and operations.

Learn more with @WeRRestaurants: <a href="https://bit.ly/403ljP1">https://bit.ly/403ljP1</a>.

#### **Instagram:**

Keep more of what your restaurant earns.

The Qualified Business Income (QBI)
Deduction allows eligible restaurant
owners to deduct up to 20% of
qualified income — lowering taxes and
freeing up funds to reinvest in staff,
upgrades, and operations.

Learn how your business can benefit with @WeRRestaurants – link in bio!

#### Facebook / LinkedIn:

Keep more of what your restaurant earns.

The Qualified Business Income (QBI) Deduction allows eligible restaurant owners to deduct up to 20% of qualified business income — reducing tax liability and freeing up more cash to invest in staff, operations, and growth.

This deduction is especially valuable for independent and small restaurant operators working to stay competitive and reinvest in their teams.

Learn how the QBI Deduction supports restaurant owners and how your business can benefit with the National Restaurant Association's [tag page] latest resource: <a href="https://bit.ly/403ljP1">https://bit.ly/403ljP1</a>.





Buy it. Deduct it. Save instantly.

The Full Expensing provision lets restaurants deduct 100% of qualifying equipment costs the same year they're purchased — boosting cash flow and saving money now.

Learn more with @WeRRestaurants: https://bit.ly/403ljP1

#### **Instagram:**

Buy it. Deduct it. Save instantly.

The Full Expensing provision lets restaurants deduct 100% of qualifying equipment costs the same year they're purchased — boosting cash flow and saving money now.

Learn more with @WeRRestaurants' latest tax reform resource, link in bio!

#### **Facebook / LinkedIn:**

Invest in your restaurant's future — and save at tax time.

The Full Expensing for Capital Equipment Purchases provision allows restaurant operators to deduct 100% of qualifying equipment costs in the year of purchase — instead of depreciating them over several years.

That means immediate tax savings and stronger cash flow to reinvest in what matters most: your people, your kitchen, and your growth.

Learn how your business can benefit with the National Restaurant Association's [tag page] newest resource: <a href="https://bit.ly/403ljP1">https://bit.ly/403ljP1</a>.





Keep your restaurant growing.

The Business Interest Expense
Deduction lets restaurants deduct
100% of interest paid on business
loans — lowering taxes and
protecting cash flow.

Learn more with @WeRRestaurants: <a href="https://bit.ly/403ljP1">https://bit.ly/403ljP1</a>.

#### **Instagram:**

Protect your cash flow. Lower your taxes.

The Business Interest Expense
Deduction lets restaurants deduct 100%
of the interest paid on business loans —
saving money and freeing up funds to
reinvest in staff and operations.

Learn more with @WeRRestaurants' latest resource, linked in bio.

#### Facebook / LinkedIn:

Keep your restaurant growing — and your cash flow strong.

The Business Interest Expense Deduction allows restaurant operators to deduct 100% of the interest paid on business loans — reducing tax liability and freeing up funds to reinvest in staff, upgrades, and operations.

This deduction helps restaurants manage rising costs, expand responsibly, and stay financially resilient.

Learn more about how this policy supports restaurant operators with the National Restaurant Association's [tag page] latest resource: <a href="https://bit.ly/403ljP1">https://bit.ly/403ljP1</a>.





family.

The Estate Tax Relief provision helps restaurant owners pass their businesses to the next generation without facing overwhelming tax burdens - protecting local jobs and legacies. 🤎

Learn more with @WeRRestaurants: https://bit.ly/403ljP1.

#### **Instagram:**

Keep family-owned restaurants in the Keeping family-owned restaurants in the family.

> The Estate Tax Relief provision helps restaurant owners pass their businesses to the next generation without facing heavy tax burdens protecting family legacies and local jobs. 🤎

> Learn how your business can benefit with @WeRRestaurants - link in bio!

#### Facebook / LinkedIn:

Protecting family-owned restaurants for the next generation.

The Estate Tax Relief provision helps restaurant owners pass their businesses on to family members without facing overwhelming tax burdens — ensuring decades of hard work stay in the family.

Learn more about how estate tax relief supports family-owned restaurants with the National Restaurant Association's [tag page] latest resource: <a href="https://bit.ly/403ljP1">https://bit.ly/403ljP1</a>.





Restaurant operators: Stay informed and maximize your savings.

@WeRRestaurants' Operator Checklist The @WeRRestaurants Operator outlines key tax reform opportunities - from full expensing and QBI deductions to workforce tax credits and family business planning.

Learn more: https://bit.ly/403ljP1.

#### **Instagram:**

Restaurant operators — don't leave money on the table.

Checklist breaks down key tax reform opportunities — from full expensing and QBI deductions to workforce tax credits and family business planning.



Use this resource to stay informed, save money, and plan ahead. Learn more – link in bio!

#### Facebook / LinkedIn:

Stay informed. Maximize your savings.

The National Restaurant Association [tag page] has created an Operator Checklist to help restaurant owners take advantage of key tax reform opportunities — from full expensing and QBI deductions to family business planning and workforce tax credits.

Use this resource to ensure your restaurant is set up to save money, stay compliant, and plan ahead. Access all tax reform resources here: https://bit.ly/4o3IjP1.





# **FAMILY & MEDICAL LEAVE TAX**

**CREDITS** 

What it Means: This benefits employees and employers by bringing down the cost of offering leave beyond state and local requirements.

#### What to Do:

Review your current leave policies and compare them to state requirements.

Determine if enhancements qualify for the tax

Track leave usage and related expenses for accurate reporting.

Claim the credit on return if applicable.

For more action items → restaurant.org/tax-reform



### **QUALIFIED BUSINESS INCOME DEDUCTION**

Self-employed, small business restaurant owners who don't take traditional salaries, can deduct up to 20% of their "pass-through income."





## **Graphics**

Find all graphics here. Graphics will download immediately.





# **Social Media**

#### **Sharing Association Posts**

We also invite you to share the content we post on our social media channels:

- Facebook: https://www.facebook.com/WeRRestaurants/
- Twitter: https://twitter.com/WeRRestaurants
- Instagram: https://www.instagram.com/werrestaurants/
- LinkedIn: https://www.linkedin.com/company/national-restaurant-association/





# **Contact us!**

For information on the Tax Reform toolkit, please contact Kristen Bennett, Advocacy Communications Manager at <a href="mailto:kbennett@restaurant.org">kbennett@restaurant.org</a>

