

**875—217.54(91D) Tip pooling.** Where employees practice tip splitting, as where food servers give a portion of their tips to the busers, both the amounts retained by the food servers and those given the busers are considered tips of the individuals who retain them. Similarly, where an accounting is made to an employer for information only or in furtherance of a pooling arrangement whereby the employer redistributes the tips to the employees upon some basis to which they have mutually agreed among themselves, the amounts received and retained by each employee as the individual's own are counted as the employee's tips.

SOURCE: 29 CFR 531.54.