

Good morning Mr. Chairman and members of the Committee. My name is Patrick Wrona. I am a gourmet food server at RPM Italian on the Las Vegas Strip and I would like to thank you for the invitation to appear before you today and welcome you to Las Vegas!

Las Vegas is built on hospitality. We get to welcome people from around the world to the Las Vegas strip year round. I appreciate the opportunity to share with you today my experience working in restaurants, with my fellow tipped coworkers, and our sincere appreciation for the new No Tax on Tips law.

As you may know, the restaurant and food service industry is the [largest private sector employer](#) in Nevada representing over 227,000 jobs. Food and beverage establishments generate almost \$25 billion in sales every year across almost 7,000 locations here in this state. It is also highly competitive, and a customer's experience with their servers and bartenders can make the difference between a good and bad review, which can be the difference between a thriving or failing business.

Personally, I've spent over two decades in the restaurant industry, and I can tell you—this work is more to me than just a job. It's my career, a community, and a profession in which I, and a great many others take pride. I first started waiting tables back in 1998 at an Outback Steakhouse in a suburb on the south side of Chicago. For a few short years I tried the corporate route after college in a white-collar sales job. However, it didn't take long to realize that an office setting just wasn't for me. I enjoy daily personal interactions, an interactive and collaborative workplace, and providing my customers with an enjoyable experience. Also, it's challenging, which I love. I'm very fortunate to work as a food server at a restaurant I love with fantastic food, with a company I admire, and co-workers who have become like a second family to me. When guests sit at my tables it is truly important to me that they have the best possible experience they can have from start to finish and that they come back again to our restaurant the next time they visit Las Vegas.

I had a turning point of sorts, during a vacation to Las Vegas in 2007. I visited a friend who was working in a restaurant at The Palms. I witnessed firsthand how much he enjoyed his work—and the personal connections he made with guest after guest. That visit changed everything for me. I realized that working in hospitality was truly what I enjoyed and that not only could I have a career in hospitality, but that I could thrive. I went back to Chicago with a new sense of purpose: to build my career in hospitality.

I dove deep into the world of fine dining, learning everything I could about wine, food sourcing, presentation, and restaurant operations. It wasn't always easy—especially navigating the ins and outs of the competitive Chicago restaurant scene—but I stayed committed. I opened my first restaurant in October 2013 and my second in April 2016. Due to an ever-increasingly difficult business climate in Chicago I decided to sell my establishments late in 2019. I was fortunate to sell one shortly before the beginning of the Covid Pandemic but unfortunately lost one of my restaurants to, what I feel very strongly were over-zealous Covid restrictions placed on our industry.

I decided to go back to the basics in hospitality and serve tables again. I rediscovered the joy of connecting with guests and was then fortunate enough to begin working as a server at RPM Italian in Las Vegas. I immediately felt like an important part of a great hospitality experience. My wife Philicia, also works as a food server in a restaurant at The Wynn, and also knows how hard service workers hustle to make a living. That's why I am so thankful for the new \$25,000 above-the-line tax deduction for tips — better known as “No Tax on Tips.” It's a game-changer for us.

This policy will let hardworking service professionals in Nevada like me keep more of what we earn. We are working class people. We have mortgages and families. There are everyday bills and college educations to save for. And it's not just good for tipped workers—it's good for the entire hospitality and travel industry. When service professionals have more take-home pay based on tips from their customers, we also spend it locally—often at the very restaurants and venues we help bring to life. That tip money isn't trivial – it's a lifeline for our families and our community as a whole.

After over 20 years in this business, I can say with confidence: this new policy is a win-win. For workers. For businesses. And for the clientele and communities we serve every day.

Thank you to President Trump for the idea and to our members of the House Of Representatives and the Senate for passing No Tax on Tips into law! You are rewarding hard-workers who provide the highest level of service for their income. I welcome your questions and appreciate the opportunity.