



The Most Pro–Main Street Bill in History

The One Big Beautiful Bill is a SMALL BUSINESS bill. It delivers the largest tax cut in American HISTORY for working families and job creators.

Makes the Small Business Tax Deduction Permanent: Preserves the 199A small business deduction, which will [generate](#) \$750 billion in economic growth and create over 1 million new Main Street jobs.

Supports the Return of Made in America: Allows 100 percent expensing for new factories, factory improvements, equipment, and research and development.

No Taxes on Overtime or Tips: Saves overtime and tipped workers nearly \$1,500 annually.

No Tax on Seniors' Social Security: Introduces unprecedented financial relief for seniors.

Bigger Paychecks: Boosts take-home pay for a typical hardworking family by OVER \$10,000 a year.

Expands Opportunity Zones: Permanently renews and strengthens program, unlocking \$100B+ of investment and 1+ million jobs for rural and distressed communities.

Supports Working Families: Expands childcare access and makes the paid leave tax credit permanent.

Ends the War on the Gig Economy: Removes the requirement that Venmo, PayPal, and other gig transactions over \$600 be reported to the IRS.

Does

Deliver the largest tax cut for middle- and working-class Americans in history.

This legislation was designed with the American worker in mind and will unleash our economy and deliver a Blue-Collar BOOM.

Recent data shows average overtime worker earnings are about \$73,000; the average tipped worker earns \$41,000. No Tax on Tips and No Tax on Overtime will deliver substantial benefits to the tune of an additional nearly \$1,500 annually.

Deliver [bigger pay checks](#)— with the passage of our One Big Beautiful Bill Americans can expect to receive.

Help small businesses keep more money by making permanent and enhancing the small business tax deduction, making it easier to grow and hire. 80% of small businesses [support](#) OB BB.

Does Not

Deliver a tax break for billionaires

Only help big corporations.

Shield American workers from seeing these benefits.

Hurt Americans bottom line and leaves millions of Americans worse off.

Hurt small businesses.