



The question would be much easier to answer if it were: who should not be tipped in Las Vegas? From the moment you step off your flight or drive your car into the glittering city, you'll encounter people who expect to be tipped.

Always understand the reality. Service employees in Las Vegas, as everywhere else, depend on tips as an important part of their income. In earlier times, they didn't need to declare them on their income tax reports, but today the IRS takes an estimated percentage of their earnings. Uncle Sam gets his share by taxing service employees based on statistics of the average amount of tips earned. A recent example was of a Las Vegas casino waitress who declared total annual income of \$20,000, and didn't include tips. An IRS snoop said the statistical estimate was that she earned \$40,000 more in tips. Therefore, she had to pay on \$60,000 total income, plus a hefty \$5,000 fine for filing a false return.

Starting from your arrival, if you take a taxi from the airport to your hotel, the bill will be about \$25, and the expected tip will be between \$2.50 and \$5. If you drove into town, and a hotel garage attendant parks your car, a \$2 tip is appropriate each time you use it. If a bellhop at the hotel lugs your bags up to your room and points out the TV control, air conditioning and other features, you should tip at least \$1 per bag.

Restaurant tips, as anywhere else, should be between 15 and 20 percent of the charge at the end of the meal. In the casino, cocktail waitresses and bartenders usually get the same for each delivered drink, even when the drink is free to table and slot machine players.

When leaving your hotel room for the last time, leave \$5 for the maid for each night you've stayed there. If she has done more than the usual services, such as provided extra towels, soaps, lotions and pillows, add several more dollars.

When the taxi arrives at the hotel entrance to take you back to the airport for your return flight, and the doorman opens the door for you, a \$1 or \$2 tip is appropriate. Always remember, if you do not tip a hard-working person in Las Vegas for services provided, lurking just beyond is a virtual IRS beancounter who will say you did and tax the unfortunate person anyhow.