

**ILLINOIS GAMING BOARD
MINIMUM INTERNAL CONTROL STANDARDS
SECTION O – TIPS AND GRATUITIES**

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Tips and Gratuities - General

1. No dealer will accept currency or vouchers as a tip or gratuity from a patron. Only chips and tokens will be accepted.
2. No riverboat gaming operation key person, boxperson, floorperson or any other employee who serves in a supervisory position will accept tips or gratuities from a patron.
3. No riverboat employee will solicit any tip or gratuity.
4. Tip bets placed by the patron for the dealer must not remain in action, but if the bet is won must immediately be placed in the tip drop box by the dealer.
5. EGD, cage and security employees permitted to accept tips and gratuities must immediately deposit their tips into a transparent tip box. The ICS will define those positions permitted to accept tips and gratuities.
6. Vouchers are prohibited from being accepted as a tip or gratuity. Vouchers found in a tip box must be treated as a found voucher.
7. Tips must be placed in a pool for pro rata distribution for dealers, EGD, cage and security personnel.
8. Distribution of tips and gratuities must be made following the Owner Licensee's payroll accounting practices and will be subject to all applicable state and federal withholding taxes.

Tips and Gratuities - Dealers

Tip Box Characteristics

1. Each gaming table will have attached to it a transparent locked tip box in which tips or gratuities received by the dealer must be immediately deposited.
2. Each tip box and locked holding container must be under surveillance coverage.
3. Each tip box must have a lock securing the tips placed into the box and a slot opening through which chips may be deposited into the box.

Drop and Count of Tip Box Contents

1. Tip boxes may be emptied into locked holding containers located within the pit area. This function must be performed by at least two employees, of which one must be a dealer. Surveillance must be notified prior to emptying the tip boxes.

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2. The drop and count of tip boxes and holding containers must be performed following closure of all table games or closure of the casino by one or more randomly selected dealer(s) and a non-gaming employee who is independent of the verification process and subsequent accountability of the tip count proceeds. The drop and count of tip boxes and holding containers must not be performed simultaneously or conflict with any other tips and gratuities drop and count. Include the location of the count of the tips.
3. The results of the tip count must be recorded on at least a two-part gratuity deposit form and signed by the tip count team prior to verification by a casino cage cashier.
4. The tip drop must be transferred to the casino cage by the casino cage cashier who verified the tip count and security, if verification of the count is performed at a gaming table. If verification of the count is performed at the casino cage, the tip drop must be transported to the casino cage by the tip count team.
5. A casino cage cashier must, in the presence of the tip count team, verify the tip count, without prior knowledge of the results of the tip count team's recorded count, sign the gratuity deposit form, retain one part for accountability and return a signed copy to the tip count team.

Tips and Gratuities – EGD, Cage and Security

Tip Box Characteristics

1. Tip boxes must be permanently labeled with the name of the respective department.
2. Each tip box and locked holding container must be under surveillance coverage. Describe the location of permanently affixed tip boxes and/or locked holding containers for each department.
3. Each tip box must have a lock securing the tips placed into the box and a slot opening through which chips and currency may be deposited into the box.

Drop and Count of Tip Box Contents

1. Provide procedures for the drop and count of tip boxes. Procedures must include the location of the count and the employees involved in the drop and count of the tip boxes. If employees from more than one department share tips, a representative from each department must participate in the drop and count of the tips.
2. Tip boxes may be emptied into locked holding containers. This function must be performed by at least two employees, of which one must be independent of the department tips being emptied. Surveillance must be notified prior to emptying the tip boxes.

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3. The drop and count of the tip boxes or holding containers must be performed by one or more randomly selected employee(s) from each department that shares tips and an additional employee from a different department as an observer who is independent of the verification process and subsequent accountability of the tip count proceeds. The drop and count of the tips boxes or holding containers must not be performed simultaneously or conflict with any other tips and gratuities drop and count.
4. The results of the tip count must be recorded on at least a two part gratuity deposit form, and signed by the tip count team prior to verification by a casino cage cashier.
5. If verification of the count is performed at a gaming table or other location as described in the ICS, the tip drop must be transferred to the casino cage by the casino cage cashier who verified the tip count and security. If verification of the count is performed at the casino cage, the tip drop must be transported to the casino cage by the tip count team.
6. A casino cage cashier, independent of the count, must, in the presence of the tip count team, verify the tip count without prior knowledge of the results of the tip count team's recorded count, sign the gratuity deposit form, retain one part for accountability and return a signed copy to the tip count team.

Redemption of Gratuities for Other Non - Gaming Employees

The ICS must include a statement that policies and procedures must be established for the redemption of gratuities received by non-gaming employees, other than cage and security as addressed in this section, which follow the Owner Licensee's payroll accounting practices and are subject to all applicable state and federal withholding taxes.