



GITCA is a Partnership...

... with over 1,000 commercial and tribal gaming establishments who signed into the program

... and nearly 100,000 participating employees nationwide

This voluntary tip reporting compliance program is administered under Revenue Procedure 2007-32.



Protect yourself and your employer from tip audits...join today!

To learn more about the voluntary agreement program, access the irs.gov website at Market Segment Understandings (MSU).

For Indian Tribal Governments, go to: www.irs.gov/govt/tribes

National Tip Reporting Compliance

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Additional Information on Employee Tip Reporting

PUB 531 – Reporting Tip Income

PUB 1244 – Employee's Daily Record of Tips and Report to Employer

PUB 3148 - A Guide to Tip Income Reporting for Employees who Receive Tip Income

Available at www.irs.gov Forms and Publications

Gaming Industry Tip Compliance Agreement (GITCA) for **Tipped Employees**



**GITCA works for you!
Join Today!**





The Gaming Industry Tip Compliance Agreement Program.....

is a voluntary tip reporting program that has been successfully implemented by hundreds of casinos nationwide who are leaders in the gaming industry.

How does it work?

Under this program, the gaming industry Employer and IRS work together to:

- ♣ Establish average tip rates for tipped employees in specified occupational categories;
- ♣ Maintain a threshold level of participation by the employees;
- ♣ Use financial and payroll information technologies to calculate fair and accurate rates;
- ♣ Receive IRS commitment not to perform tip examinations of participating employers and employees who comply with the GITCA provisions

That's right...

...Tip Audit Protection for compliant GITCA participants!

GITCA is a Partnership!

...between the gaming industry and the IRS to promote tax compliance among tipped employees. Originating in Las Vegas, it has expanded across the United States, as both employers and employees realize the many benefits it has to offer.

Who is eligible to participate?

All gaming employers, their tipped employees and all tipped outlets .

How does this benefit you?

Participants have tip audit protection and ...

- ♣ Tip records are no longer necessary
- ♣ Increased W-2 reported income may improve qualifying for personal loans to buy a home or new car
- ♣ Increased Social Security and Medicare benefits
- ♣ Increased Workers Compensation or Unemployment, Disability, Life and Disaster benefits
- ♣ Hourly tip rates are generally effective for three years but can be modified for economic downturn

What's the difference?

Non participating employees must . . .

- ♣ Report all their tips—100%
- ♣ Maintain daily tip records of all tips received
- ♣ Report all tips that total \$20 or more to their employer in a written statement by the 10th day of the month after the month they received the tips
- ♣ Consider and may owe additional taxes at year end on allocated tips shown on their W-2
- ♣ Use Form 4137 Social Security and Medicare Tax on Unreported Tip Income to calculate and pay employee's share of additional FICA on allocated tips shown in Box 8 of W-2

Nonparticipants who do not report their tips may be audited!

To participate . . .

- ♣ New employees must join within 60 days from date of hire
- ♣ Current employees must join within 60 days from agreement implementation date
- ♣ An employee must report tips at or above the established hourly tip rate set for each worker category

Any employee who drops out of the program during the year is not eligible to join again until January of the following year

**Join GITCA...
...it works for You!**

