

Questionable Employment Tax Practices (QETP)

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QETP Definition

Employment Tax schemes or practices that have no objective other than to avoid employment taxes.

Why QETP?

- **Common Goals**
- **Common Customers**
- **Common Challenges**

QETP Memoranda of Understanding (MOU)

- Agreement between IRS and State Workforce Agencies (SWAs)
- Facilitates information sharing

Benefits of QETP

- **Increase voluntary compliance**
- **Reduce the tax gap**
- **Increase consistency**
- **Leverage resources**

THANK YOU

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