Comparison of TRDA and GITCA

	Tip Rate Determination Agreement (TRDA)	Gaming Industry Tip Compliance Agreement (GITCA)
Term of Agreement	As stated in agreement	3 years, but may be extended by mutual agreement
Effective Date	First day of the next calendar quarter following signature by both parties	On date agreed within the body of the GITCA
Reopening of Rates	On application by casino by 9/30 of each year	Mutual agreement of both parties at any time during the term of the agreement
Threshold to Maintain Agreement	75% of eligible employees must participate to guarantee TRDA maintained	50% of eligible employees must participate to guarantee GITCA maintained
IRC 3121(q) Relief	Guaranteed prospective only	If 75% participation is achieved at any time during the life of the GITCA, retroactive protection is given for the full term of the GITCA. In addition, 3121(q) assessments can only be based on audit results of employees, or 4137 reporting by an employee
Form 8027 Filing	Required for all food and beverage operations and employees	Not required for food and beverage operations and employees if records are given to the Service that includes all relevant data
Shift/Hour/Occupational Category Reporting Requirements	Required annually on non-participating employees	Annual reporting required on all employees
Tip Rate Calculation/Methodology	By occupation and shift - occupational exclusions only by choice	By occupation and shift - housekeeping occupations cannot be included
Tip Audits of Participating Employees	No guarantee of retroactive relief	No retroactive audit unless the employee declined prior participation in a TRDA or GITCA
Termination of Agreement	At any time by the casino, or By IRS if less than 75% participation at the end of a calendar year, failure to comply with agreement terms, or where an enforcement proceeding exists	By joint agreement of both parties, or By IRS if participation is less than 50%, the employer fails to attempt to raise participation to 75%, or where an enforcement proceeding exists