

## **Tax Reduction Letter**

CLICK HERE to return to the home page

## **Internal Revenue Code Section 3302(h)**

Credits against tax

. . .

(h) Treatment of certified professional employer organizations.

If a certified professional employer organization (as defined in section 7705), or a customer of such organization, makes a contribution to the State's unemployment fund with respect to wages paid to a work site employee, such certified professional employer organization shall be eligible for the credits available under this section with respect to such contribution.

. . .