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Internal Revenue Manual 4.23.6.1 (12-21-2017)

Program Scope

1. **Purpose:** This section explains the Classification Settlement Program (CSP).
2. **Audience:** This section contains instructions and guidelines for all Large Business & International (LB&I), Tax Exempt/Government Entities (TE/GE), and Small Business/Self-Employed (SB/SE) employees dealing with employment tax issues. This IRM also applies to Appeals employees working employment tax cases.
3. **Policy Owner:** Director, Specialty Examination Policy of the Small Business/ Self-Employed Division.
4. **Program Owner:** Program Manager - Employment Tax Policy. The mission of Employment Tax Policy is to establish effective policies and procedures, to support compliance with employment tax laws.
5. **Primary Stakeholders:**
 - Employment Tax – Workload Selection and Delivery (SE:S:DCE:HQ:ECS:S:ETEGCS:EWSD)
 - Specialty Examination - Employment Tax (SE:S:DCE:E:SE:ET)
 - Examination Specialty Examination Policy, Employment Tax Policy (SE:S:DCE:E:HQ:SP:ETP)
6. **Program Scope:** The mission of Employment Tax Policy is to establish effective policies and procedures, and to support compliance with employment tax laws.