

- (D) assume responsibility for recruiting, hiring, and firing workers in addition to the customer’s responsibility for recruiting, hiring, and firing workers,
- (E) maintain employee records relating to such individual, and
- (F) agree to be treated as a certified professional employer organization for purposes of section 3511 with respect to such individual.

(3) Work site coverage requirement

The requirements of this paragraph are met with respect to an individual if at least 85 percent of the individuals performing services for the customer at the work site where such individual performs services are subject to 1 or more contracts with the certified professional employer organization which meet the requirements of paragraph (2) (but not taking into account those individuals who are excluded employees within the meaning of section 414(q)(5)).

(f) Public disclosure

The Secretary shall make available to the public the name and address of—

- (1) each person certified as a professional employer organization under subsection (a), and
- (2) each person whose certification as a professional employer organization is suspended or revoked under subsection (d).

(g) Determination of employment status

Except to the extent necessary for purposes of section 3511, nothing in this section shall be construed to affect the determination of who is an employee or employer for purposes of this title.

(h) Regulations

The Secretary shall prescribe such regulations as may be necessary or appropriate to carry out the purposes of this section.

(Added Pub. L. 113-295, div. B, title II, § 206(b), Dec. 19, 2014, 128 Stat. 4067.)

EFFECTIVE DATE

Section applicable with respect to wages for services performed on or after January 1 of the first calendar year beginning more than 12 months after Dec. 19, 2014, see section 206(g)(1) of Pub. L. 113-295, set out as an Effective Date of 2014 Amendment note under section 3302 of this title.

CERTIFIED PROFESSIONAL EMPLOYER ORGANIZATION CERTIFICATION PROGRAM

Pub. L. 113-295, div. B, title II, § 206(g)(2), Dec. 19, 2014, 128 Stat. 4071, provided that: “The Secretary of the Treasury shall establish the certification program described in section 7705(b) of the Internal Revenue Code of 1986, as added by subsection (b), not later than 6 months before the effective date determined under paragraph (1) [see section 206(g)(1) of Pub. L. 113-295, set out as an Effective Date of 2014 Amendment note under section 3302 of this title].”

CHAPTER 80—GENERAL RULES

Subchapter		Sec. ¹
A.	Application of internal revenue laws	7801
B.	Effective date and related provisions	7851

¹ Section numbers editorially supplied.

C.	Provisions affecting more than one sub-title	7871
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Subchapter A—Application of Internal Revenue Laws

Sec.	
7801.	Authority of Department of the Treasury.
7802.	Internal Revenue Service Oversight Board.
7803.	Commissioner of Internal Revenue; other officials.
7804.	Other personnel.
7805.	Rules and regulations.
7806.	Construction of title.
7807.	Rules in effect upon enactment of this title.
7808.	Depositaries for collections.
7809.	Deposit of collections.
7810.	Revolving fund for redemption of real property.
7811.	Taxpayer Assistance Orders.
7812.	Streamlined critical pay authority for information technology positions.

AMENDMENTS

- 2019—Pub. L. 116-25, title II, § 2103(b), July 1, 2019, 133 Stat. 1011, added item 7812.
- 1998—Pub. L. 105-206, title I, §§ 1101(c)(2), 1102(e)(1), 1104(b)(2), July 22, 1998, 112 Stat. 697, 704, 710, added items 7802 to 7804 and struck out former items 7802 “Commissioner of Internal Revenue; Assistant Commissioners; Taxpayer Advocate”, 7803 “Other personnel”, and 7804 “Effect of reorganization plans”.
- 1996—Pub. L. 104-168, title I, § 101(b)(3), July 30, 1996, 110 Stat. 1456, added item 7802 and struck out former item 7802 “Commissioner of Internal Revenue; Assistant Commissioner (Employee Plans and Exempt Organizations)”.
- 1988—Pub. L. 100-647, title VI, § 6230(b), Nov. 10, 1988, 102 Stat. 3734, added item 7811.
- 1983—Pub. L. 97-473, title II, § 202(c), Jan. 14, 1983, 96 Stat. 2610, added item for subchapter C.
- 1974—Pub. L. 93-406, title II, § 1051(c), Sept. 2, 1974, 88 Stat. 951, substituted “Commissioner of Internal Revenue; Assistant Commissioner (Employee Plans and Exempt Organizations)” for “Commissioner of Internal Revenue” in item 7802.
- 1966—Pub. L. 89-719, title I, § 112(c), Nov. 2, 1966, 80 Stat. 1146, added item 7810.

§ 7801. Authority of Department of the Treasury

(a) Powers and duties of Secretary

(1) In general

Except as otherwise expressly provided by law, the administration and enforcement of this title shall be performed by or under the supervision of the Secretary of the Treasury.

(2) Administration and enforcement of certain provisions by Attorney General

(A) In general

The administration and enforcement of the following provisions of this title shall be performed by or under the supervision of the Attorney General; and the term “Secretary” or “Secretary of the Treasury” shall, when applied to those provisions, mean the Attorney General; and the term “internal revenue officer” shall, when applied to those provisions, mean any officer of the Bureau of Alcohol, Tobacco, Firearms, and Explosives so designated by the Attorney General:

- (i) Chapter 53.
- (ii) Chapters 61 through 80, to the extent such chapters relate to the enforcement and administration of the provisions referred to in clause (i).