

Montana Department of **LABOR & INDUSTRY**

Employer Handbook

Montana Department of Labor & Industry

Unemployment Insurance Division

(Revised January 2025)

This Handbook will help you comply with the Montana Unemployment Insurance Law by providing basic information and answering commonly asked employer questions.

We rely on your ideas, information, and cooperation to help us maintain an efficient and effective program.

UI Contributions Bureau

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uieservices.mt.gov

uicclaimant.mt.gov

uid.dli.mt.gov

▪ INTEGRITY MATTERS ▪

Program integrity is a top priority of the Montana Unemployment Insurance Division (UID). One area we are focusing on is reducing improper payment of unemployment insurance (UI) benefits.

Improper payment of UI benefits means a claim for benefits was paid in error. Improper benefit payments can result when inaccurate information is provided by the claimant or employer or when information is not received timely by the UI Division.

Why do improper UI benefit payments matter to you? Because you, the employer, pay for these benefits through higher taxes. Unemployment Insurance helps cushion the impact of economic downturns by providing temporary income support for qualified unemployed workers. Improper payment of benefits is a serious problem that has a financial impact on employers.

Improper payment of benefits is often the result of inaccurate or insufficient information necessary to determine a claimant's eligibility. You can help reduce improper payments and potentially higher taxes, by providing information needed to make an accurate determination.

What can you do to help prevent improper UI payments?

Be an active partner to help improve payment accuracy. Help reduce your costs by taking three critical steps to provide important information to the Unemployment Insurance program.

1. Report all new hires and rehires to the State Directory of New Hires by the due dates.

Montana uses the new hire data furnished by employers to cross match against benefits paid to claimants. Timely reporting of all new hires and rehires helps prevent improper payment of claims after an individual has returned to work. Report new hires and rehires at: dphhs.mt.gov/cssd/employerinfo/newhirereporting

2. Respond promptly to any "Request for Verification of Weekly Hours and Earnings" from UI.

A prompt response to a request for verification of employee weekly hours and earnings will help prevent improper payment of UI benefits.

3. Provide timely, complete, and accurate Employee Separation Information.

Avoid the need for costly appeals or overpayment of benefits. Provide separation information to help determine claimant eligibility for benefits, and as a result, accurate benefit charges to employers. Failure to respond timely and completely to requests for information may result in forfeiting your rights to participate as an interested party to the claim and non-relief of benefit charges for any resulting overpayment.

Integrity matters to everyone. Together we can make a difference in assuring proper UI benefit payments to those entitled. If you have suggestions on how to improve integrity of the UI program, please write to us at PO Box 8020, Helena MT 59604-8020.

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INTRODUCTION

This Employer Handbook answers questions commonly asked by employers and provides information about your rights and responsibilities.

What is Unemployment Insurance?

Unemployment Insurance (UI) is a federal-state program developed in 1935. Unemployment Insurance is exactly as the name implies – insurance. Administration of the Unemployment Insurance program is financed through the Federal Unemployment Tax Act (FUTA) paid by employers.

Unemployment Insurance provides short-term economic assistance to eligible unemployed workers, helps maintain purchasing power in local communities, and encourages laid off employees to remain in the area so they will be available for re-employment. The program stabilizes the local and state economy by preventing a sharp drop in consumer spending during periods of unemployment. Unemployment Insurance benefits are paid with Unemployment Insurance contributions paid by employers.

Terms you should know:

- **Employee** - is an individual who performs a service for a person or organization. One test applied to determine if an individual is an employee is: Does the individual or organization for whom the service is performed have the legal right to control the way in which the service is performed? It is only the right to control that is important; it is not necessary that the control is ever exercised.
- **Employer** - is a person or organization who pays wages to an individual in exchange for the performance of a service. Individuals, corporations, partnerships, estates, trusts, limited liability companies, associations, joint ventures, religious organizations, government agencies, and political subdivisions are types of entities that may be employers. This is not an exclusive list of examples and if your organization is not mentioned by name, it does not mean it is not considered an employer. Note: If an employer's total gross wages paid are less than \$1,000 for the current year and the previous year, the employer is not required to pay Unemployment Insurance taxes.
- **Wage** - is a general term that includes, but is not limited to, salaries, wages, bonuses, fees, commissions, vacation allowances, retroactive pay increases, and any other payments made by an employer for services provided by his/her employee, unless exempted. The term wages include the cash value of any asset given to an employee as compensation for his/her service to the employer.

What if I have a question not covered in this handbook?

This handbook may not answer all your questions and does not cover all situations. If you need assistance or have questions about unemployment tax matters, contact the Unemployment Insurance Contributions Bureau at (406) 444-3834. Please have available your Montana UI account number, federal identification number and other information (letter id numbers, report copies, etc.) when you call.

If you have questions about benefit charges on your account for a particular claimant, call the Employer Charging line at (406) 444-0399. Please have their social security number available.

For accessing Unemployment Insurance information online, go to uieservices.mt.gov or visit uid.dli.mt.gov to find more information on UI Laws, UI Rules, and other topics of interest.

SECTION 1: REGISTRATION

Who pays Unemployment Insurance taxes?

Employers pay state unemployment insurance (UI) taxes. If you are an employer subject to the UI law, you are a “covered” employer and must pay UI taxes. It is against the law to deduct UI taxes from your employees’ wages.

Any year you meet the criteria for a covered employer, you must report all wages paid for the entire year (retroactively to January 1) and all wages paid in the next calendar year regardless of the amount of wages in the second year.

You are a “covered” employer if you meet one or more of the following criteria:

- Your total annual payroll for the current or preceding calendar year equals or exceeds \$1,000. (Total payroll is gross wages paid to all employees before deductions).
- You acquired all or part of a business already subject to Montana Unemployment Insurance.
- You are subject under the Federal Unemployment Tax Act (FUTA).
- You employed agricultural workers and paid \$20,000 or more in cash for agricultural labor in any quarter during the current or preceding calendar year.
- You employed 10 or more workers in agricultural labor in 20 different weeks during the current or preceding calendar year.
- You employed domestic (or household) workers and paid \$1,000 or more in cash for domestic services in any quarter during the current or preceding calendar year.

Are governmental entities covered?

All state and local governmental entities must be covered by Unemployment Insurance. Governmental entities maybe assigned a governmental experience rate or may elect to become a reimbursable employer.

May I get UI coverage for my workers if I’m not a covered employer?

Yes. If you do not qualify as a covered employer but want UI coverage for your workers, call the Registration Unit at (406) 444-3834. We can instruct you on how to complete an Application for Voluntary Coverage. Voluntary coverage cannot be retroactive, and if approved, you must cover your employees for at least two calendar years.

Who must register?

An employer who meets the above criteria is subject to Unemployment Insurance and must register. Register online at uieservices.mt.gov.

A new employer that acquires an existing business cannot use the prior owner’s UI account number; a new UI account number is needed. You should also apply for a new federal identification number.

An entity change occurs any time you change from one type of ownership to another and requires a new registration. The change from a sole proprietor to a corporation or a partnership is a type of entity change. Changing stock ownership in a corporation is not an entity change. Changing members of a limited liability company (LLC) may result in an entity change. Call (406) 444-3834 to report entity changes and determine if a new account is needed.

Failure to register does not relieve an employer of his/her responsibility to remit UI taxes timely.

SECTION 2: NEW EMPLOYER INFORMATION “AT A GLANCE”

The first two paragraphs in this section apply to new employers who are classified as “experience rated” for Unemployment Insurance purposes. Most employers in Montana are classified as experience rated. If you are a governmental entity or a non-profit organization that qualifies under 501(c)(3) of the Internal Revenue Code and elect to reimburse the Unemployment Insurance trust fund for benefits paid, please refer to the Reimbursable Employers section.

What is the Taxable Wage Base? The amount of wages per employee you are liable to pay tax on each year:

Calendar Year:	2025	2024	2023	2022	2021	2020
Taxable Wage Base:	\$45,100	\$43,000	\$40,500	\$38,100	\$35,300	\$34,100

Experience rated employers pay taxes on each employee’s gross wages up to and including the taxable wage base. After an employee’s wages reach the taxable wage base, you continue to report the employee’s total quarterly wages, but you no longer pay taxes on the wages. You may have quarters where some employees have met the wage base for the year, and some have not. Report gross wages paid but only pay taxes on the wages of employees who have not yet met the taxable wage base. **Governmental and reimbursable accounts do not have a taxable wage base and must pay tax on total wages.**

How are New Employers Rates Determined? Experience rates for new employers, for the first three years, are based on their type of business industry. As a new employer, you are assigned the average rate of all employers in your industry. Your rate may change during the three year “industry average” period either because the average rate for your industry has changed or because your business had more benefits charged to your account than the dollar amount of contributions paid in. If you purchased an existing business, we have provisions for transferring the prior owner’s experience rate to your new account. See Section 4 for more information on rates.

What is the Administrative Fund Tax? An assessment paid by all employers subject to Montana Unemployment Insurance due and payable with the quarterly wage reports. Experience rated employers are assessed at 0.18% on taxable wages. Governmental rated employers are assessed at 0.09% and reimbursable employers are assessed at 0.08% on total wages.

What records do I have to keep?

For Unemployment Insurance purposes, you must keep a record of:

- beginning and ending date of each pay period
- total wages paid during each pay period
- employee expense reimbursements
- method of payment
- number of employees who worked during or received pay for the payroll period that includes the 12th of each month
- each employee’s name, full social security number and wages for each pay period
- date each employee was hired, re-hired, or returned to work after a temporary lay-off
- date an employee was terminated, and the specific cause of the termination
- articles issued by the Secretary of State

A complete explanation of the records you must keep is in the Administrative Rules of Montana (ARM) [24.40.1603](#). If you have questions, please call the Unemployment Insurance Contributions Bureau at (406) 444-3834 or a local area [UI Field Representative](#). Your records must be available for inspection by the department or its authorized representative. A UI field representative may audit your records to confirm quarterly reports were filed correctly and you are complying with the law.

SECTION 3: REPORTABLE WAGES AND EMPLOYMENT

What do I have to report as wages on my Unemployment Insurance quarterly wage report?

As defined in [39-51-201](#), Montana Code Annotated, wages means all remuneration payable for personal services, including the cash value of all remuneration payable in any medium other than cash. The reasonable cash value of remuneration payable in any medium other than cash must be estimated and determined pursuant to rules prescribed by the department. So, if you pay with livestock, living quarters, material goods or other non-cash payments, you must report their market value as wages.

Are all types of employment and all payments made to my employees reportable as wages?

Not all payments for personal services are taxable for Montana Unemployment Insurance purposes. The chart below lists many types of employment and payments and whether or not they are taxable. Payroll taxation and the application of the various statutes, Administrative Rules, and Supreme Court decisions can be very complex. This handbook is not meant as a replacement or substitute for them. For more information on any of these items, call (406) 444-3834 or your local area [UI Field Representative](#).

Montana UI Wage & Unemployment Tax Chart

Special Classes of Employment and Special Types of Payments	Unemployment Insurance Tax Treatment
Advances against future earnings.	Taxable, when paid
Agricultural Labor	Taxable if total cash wages exceed \$20,000 in any quarter or if employ 10 or more workers on 20 different days in 20 different weeks in calendar year.
Aliens, nonresident: 1. Working under section 101(a)(15) of the Immigration and Nationality Act, as amended, for the purposes identified in 8 USC 1101(a)(15) (F), (H)(ii)(a), (J), (M), or (Q). 2. Working under any other condition or visa not listed above.	Exempt Taxable
Aliens, resident: Service performed in Montana.	Taxable
Annuities: Payments made by the employer into a fund for retirement or death benefits, under a plan offered to all employees or a class or classes of employees.	Exempt
Back Pay paid as a result of a dispute related to employment.	Taxable
Bonuses	Taxable
Cafeteria plan salary reductions under IRC Section 125.	Taxable
Commissions: (See also "Salespersons").	Taxable
Corporate Officer Payments: Corporate officers performing a service for the corporation (includes subchapter S corporations) are employees. (Also see Officers and Profit Distribution).	Taxable
Cosmetologists or barbers: Who are licensed, contracts with a shop, is free from control and direction of the owner, owns or leases equipment, receives payment from the clientele, and acknowledges in writing that their work is not covered by UI.	Exempt
Deceased worker: Wages paid to beneficiary or estate after worker's death.	Taxable
Deferred Compensation: (see Retirement/Pension plans).	Taxable

Special Classes of Employment and Special Types of Payments	Unemployment Insurance Tax Treatment
Dependent care assistance programs under Section 129 of IRC or other assistance provided for dependent care.	Taxable
Director Fees: Customary and reasonable fees paid to directors of a corporation for attending meetings of the board of directors.	Exempt
Dividends	(see Profit Distribution)
Employee Benefit Plans, Perks furnished/paid by the employer. 1. Retirement, sickness, or accident disability, medical, hospitalization or death benefits. 2. No additional cost service, where the benefit provided has no monetary impact to the employer, such as lift tickets provided by a ski lodge to its employees. 3. Discounts on merchandise or services, or other benefits.	Exempt Exempt Taxable - at cash value
Employee Business Expense Reimbursement: 1. Actual expenses for lodging, goods or services incurred by the employee and supported by receipts, documented, and entered separately in business records. 2. Effective 11/1/2016, a flat rate for meals not exceeding the meal per diem rate allowed by the IRS for the year.	Exempt* Exempt* *See page 8 for documentation and allowable reimbursement rates.
Equipment Rental Payments: 1. Payment for rental of equipment owned by the employee that is necessary for the employee to perform job. 2. Hand tools commonly used in the employee's trade. 3. Vehicle used only to transport worker to and from job site.	Exempt (See page 8 for additional information.) Taxable Taxable
Family Employees: 1. Services performed by a spouse or dependents (for whom an income tax exemption may be claimed) of a sole proprietor or limited liability company that is taxed as a sole proprietor for federal tax purposes. 2. Services performed by a spouse or dependents of an officer of a corporation or association, of partners in a partnership, or members of a limited liability company taxed as a partnership or corporation.	Exempt Taxable (unless all partners are parents of the dependent).
Foreign Government or International Organization: Working for foreign government or organization with service performed in Montana.	Taxable
Foreign service by Montana citizens: For foreign affiliates of American employers and other private employers.	Taxable, if working for American employer (unless in a country in which the US has an agreement for UI).
Gifts	Taxable
Gratuities	(see Tips)
Holiday Pay	Taxable
Home workers (industrial, cottage industry). Individuals who perform services at their homes, often paid on a piecework basis.	Taxable
Hospital employees: 1. Interns 2. Patients	Taxable Taxable
Household employees: 1. Domestic service in private homes, college clubs, fraternities, and sororities. 2. Companionship services (as defined in 29 CFR 552.6) or Respite care (because of age or illness).	Taxable if total cash wages are \$1,000 or more (for all household employees) in any quarter in the current or preceding calendar year. Exempt - if employed by a family member or legal guardian. You may request voluntary coverage (see page 2).

Special Classes of Employment and Special Types of Payments	Unemployment Insurance Tax Treatment
Income Tax Withholding: Withholding from an employee's wages for federal and/or state income taxes.	Taxable
Insurance for employees: <ol style="list-style-type: none"> 1. Accident and health insurance premiums paid by the employer into a qualified plan for the employee or the employee's immediate family. 2. Life insurance premiums paid by the employer for the employee or the employee's immediate family. 3. Insurance paid by the employee through salary reduction. 	Exempt Exempt Taxable
Insurance agents/salespeople	Exempt - if paid solely by commission without guarantee of minimum earnings.
Loans	Taxable unless the employee is to repay the loan under a written schedule agreed to by the employer and the employee.
Limited Liability Companies (LLC): (effective 1/1/2008) <ol style="list-style-type: none"> 1. Payments to member(s) of an LLC that files a federal income tax return as a sole proprietor on Schedule C or as a partner on Form 1065. 2. Payments to member(s) of an LLC that files a federal income tax return as a corporation on Form 1120 or as a subchapter S Corporation on Form 1120-S. See "Family Employees" section for tax treatment of LLC spouse or dependents.	Exempt Taxable
Meals	(see Room and Board)
Mileage: Allowable amount up to the IRS mileage rate for current year provided the employee furnishes the vehicle.	Exempt – see page 8 for allowable Reimbursement.
Newspaper employees: <ol style="list-style-type: none"> 1. Carriers who deliver newspapers singly or in bundles and have acknowledged the service is not covered by UI. 2. Freelance correspondents who submit articles or photographs for publication and are paid by the item, and acknowledge the service is not covered by UI. 	Exempt Exempt
Non-cash payments: <ol style="list-style-type: none"> 1. For household work, agricultural labor, and service not in the course of the employer's trade or business. 2. Other non-cash payments for services performed. 	Taxable - if the employer meets subjectivity requirements. Taxable at the cash value.
Non-profit organizations: (Wages paid by).	Taxable if employer meets subjectivity requirements (see page 2).
Officers or shareholders of a Corporation: Distributions and other payments by a corporation to a corporate officer or shareholder to the extent the amounts are reasonable compensation for services to the corporation by the officer or shareholder.	Taxable
Officials: Services performed by an individual as an official, including timer, referee, umpire, or judge, at an amateur athletic event.	Exempt
Partners or sole proprietor: Distribution of profits to general or limited partners of a partnership or to a sole proprietor.	Exempt
Profit Distribution: <ol style="list-style-type: none"> 1. Distribution of profit to sole proprietors and partners. 2. Payments distributed to corporate officers or shareholders in lieu of reasonable compensation for services performed, even though designated as profits or dividends. 	Exempt Taxable

Special Classes of Employment and Special Types of Payments	Unemployment Insurance Tax Treatment
Railroads: Employment with any railroad engaged in interstate commerce	Exempt – excludes construction of railroads.
Religious Organizations: 1. Services performed by a duly ordained, commissioned, or licensed minister of a church in a ministerial duty or by a member of a religious order in the exercise of duties required by the order.	Exempt
2. Services performed by non-clergy employees.	Taxable
Retirement and Pension plans: 1. Employer contributions to a qualified pension or retirement plan.	Exempt
2. Elective <i>employee</i> contributions, salary reductions or deferrals to a 401(k) or any other type of retirement plan.	Taxable
Room and Board, Meals, etc. furnished to an employee as part of the terms of their employment.	Taxable - must report cash value; minimum value of \$130 per week for full room and board; \$3 per meal.
Salespersons: 1. Statutory non-employees, including direct sellers and real estate and insurance agents paid solely by commission.	Exempt
2. Other salespersons, regardless of method of payment.	Taxable
Severance, termination, or dismissal pay	Taxable
Sick Pay	Taxable for the first 6 months following the month the employee last worked.
3 rd Party Sick Pay: 1. If the premiums to a 3 rd party provider are paid by the employer.	Taxable for the first 6 months following the month the employee last worked.
2. If the premiums to a 3 rd party provider are paid by the employee.	Exempt
Social Security Taxes: Deductions from an employee's gross wage for FICA.	Taxable
State governments and political subdivisions (employees of): 1. Salaries and wages of non-elected employees.	Taxable
2. Salaries and payments to elected officials.	Exempt
3. Election judges. Election judges are individuals who are employed to perform services for state or local governments at election booths in connection with national, state, or local elections.	Exempt
4. Payments made into a qualified tax-exempt trust for qualifying health care expenses under the Voluntary Employees' Beneficiary Association (VEBA) Act.	Exempt
Students, interns, scholars: 1. Student enrolled and regularly attending classes, performing services for a non-profit or public educational institution. "Regularly enrolled" is defined as 12 credits for undergrad students and 9 credits for graduate students.	Exempt
2. Full-time student/ scholar/ intern performing service for academic credit, combining education with work experience as an integral part of the program.	Exempt
Tips or gratuities: 1. Tips or other gratuities received by the employee and documented to the employer.	Taxable
2. Allocated tips.	Exempt
Vacation: Paid vacation for employee.	Taxable
Vehicles: Personal use of a company vehicle.	Taxable

Are reimbursable expenses wages?

Employee business expense reimbursements are not wages if the reimbursement is entered separately in the business records and you have documentation that the expense was incurred while conducting business. Reimbursement may not be based on a percentage of the employee's wage, nor can it replace the customary wage for the occupation. Reimbursement for lodging, goods or services must be supported by actual receipts. Reimbursement for meal expenses may be made using a flat rate not to exceed the per diem rate allowed by the US Internal Revenue Service for that year. That rate is currently \$68 for a full day (\$16 morning, \$19 mid-day and \$28 evening).

Reimbursement to an employee for use of their own vehicle for business travel at or below the federal mileage rate (\$0.70/mile effective 01/01/2025) is not reportable as wages.

Equipment Rental - Payment for rental of equipment owned by the employee are not wages if the equipment is necessary for the employee to perform the job, the employment contract provides for the rental payments, the reimbursement is entered separately in the employer's records and the reimbursement does not replace the customary wage for the occupation. Rental payments for light equipment furnished by the employee may not exceed the reasonable rental value of that equipment. Chain saw rental may not exceed \$22.50 per day. Rental payment for heavy equipment, such as semi-tractors and skidders may not exceed 75% of the employee's gross remuneration. Payments made for hand tools commonly used in the employee's trade are wages.

Do I pay UI taxes on workers I consider independent contractors?

It depends. Some employers exclude workers from their reports contending the workers are "independent contractors" and not employees. Court decisions and division rulings support such services to be employment until "freedom from control or direction over performance" is proven and until it is shown the workers are "engaged in an independently established business of their own". UI law defines an independent contractor as "an individual working under an independent contractor exemption certificate provided for in [39-71-417, MCA](#)". If you have paid or contemplate paying someone as an independent contractor, the individual should have an independent contractor exemption certificate, or you may have to pay UI taxes on the workers' earnings.

Independent contractors with approved exemption certificates can be found at:

erdcontractors.mt.gov/ICCROnlineSearch/registrationlookup.jsp

The laws and court decisions concerning independent contractors are very complex. If you are unsure, please contact the Independent Contractor Central Unit at (406) 444-7734 or your local [UI Field Representative](#). You may request the department furnish you with a written determination of which workers, if any, are considered self-employed. The department will investigate the employment relationship before issuing a determination.

Officer Salaries

Officers of corporations are considered employees of the corporation. Payments to or on behalf of officers of a corporation or association for services performed, regardless of the form of payment, are reportable wages, including subchapter S and other closely held corporations. If fair-market wages were not reported for officers, but distributions, payment on behalf of officers or draws are taken, the Department may reclassify such distributions, or a portion thereof, as wages to arrive at a fair-market wage for the corporate officers. Failure to comply with appropriate accounting practices for such things as business expense reimbursements, dividends, profit distributions, return of capital or loans may also lead to the reclassification of payments as wages. Administrative Rules of Montana (ARM) [24.40.405](#) has factors used in evaluating reasonable wages.

The Department will refer to the State Occupational Employment and Wage Estimates for the pertinent occupation to determine a fair-market wage. You can find this guide on the Department of Labor and Industry [Montana Labor Market Information](#) webpage.

Employees Performing Services in More than One State

When an employee performs services in Montana and another state(s), it can be difficult to determine where the wages should be reported for UI tax purposes. A four-part test was designed to be used by all states to help make that determination. These tests simplify reporting of wages by the employer; and avoid dividing the employee's wages among the states where the employee worked (for ease in claim filing).

The employee must perform some service in Montana before the tests can be applied. The tests are applied to the employee (not the employer) in the following order:

1. **Localization.** This refers to where the services are performed. The services are localized within Montana and reportable to Montana when:

The services are performed entirely within Montana.

- Most of the services are performed in Montana and individual works outside the state only at minor or temporary tasks.

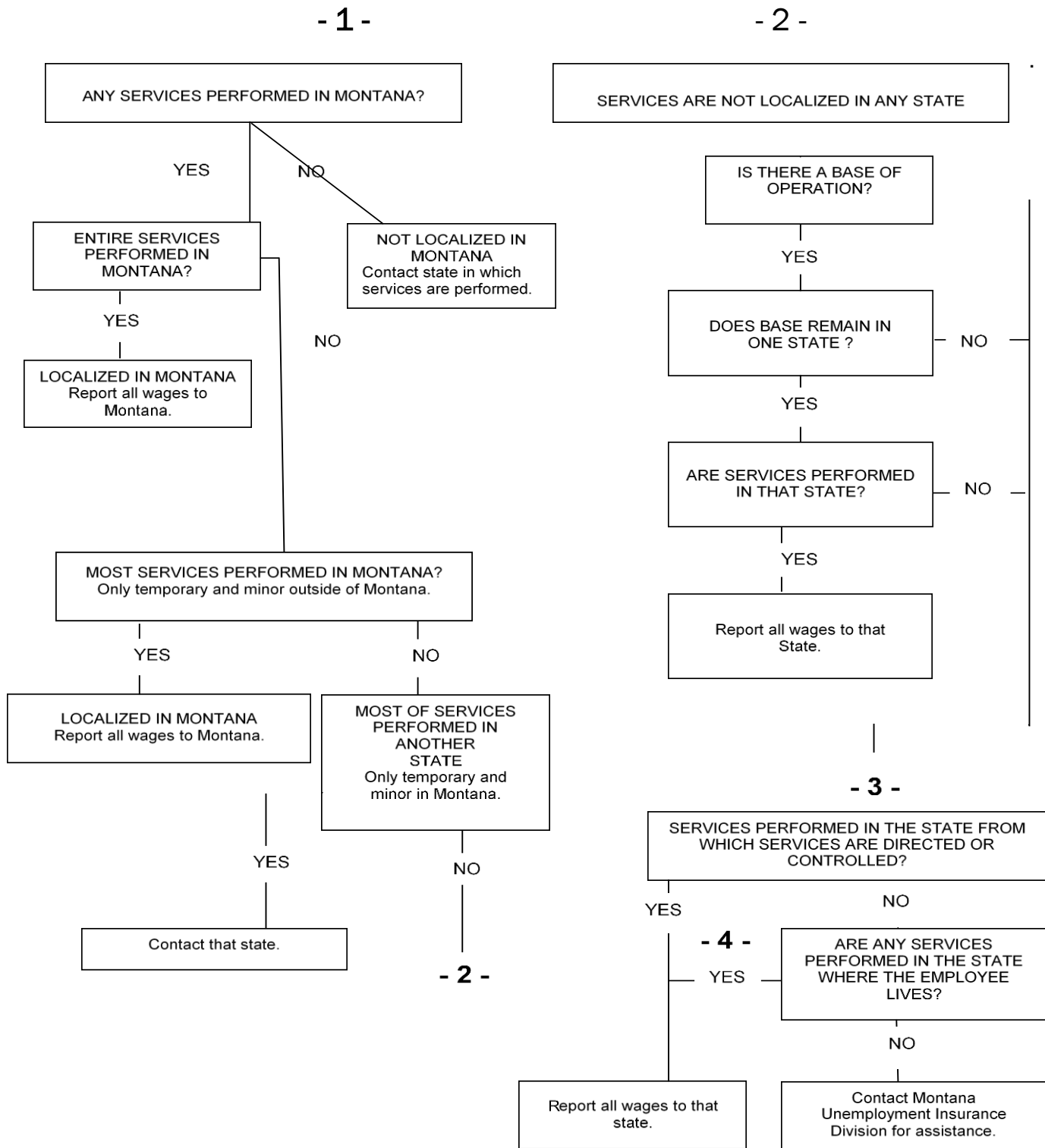
Some factors to consider when determining if the services of the worker are minor or temporary are:

- The employment relationship between the employer and employee, particularly the intention of the employer with respect to the individual's present and future employment status.
- Whether it is intended by the employer and the employee that those services performed in another state are isolated transactions or a regular part of the employee's work.
- Whether the agreement provides that the employee will return to the original state or will continue to work in other states.
- Whether the assignment is temporary and of predetermined short duration with no change of residence. If a temporary assignment extends over a considerable period of time to the point it appears to be a permanent assignment, the state the wages are reported to should be re-evaluated.

2. **Base of Operations.** If an individual's service is not localized in any state, it is necessary to apply a second test to determine the state where wages should be reported.
 - Does the individual perform some services in the state where he or she has a base of operation? The base of operation is a fixed center, of a more or less permanent nature, from where the employee starts work and to where the employee customarily returns to receive instructions from the employer, or communications from customers or other persons, or to replenish stock and materials, to repair equipment or to perform any other functions necessary to his or her trade or profession.
 - If the employee performs services in the state where the employee has a base of operation, all wages, including wages earned in other states, is reportable to the state with the base of operations.
3. **Place of Direction and Control.** If the employee has no base of operations or has a base but does not perform any service in the state where the base is located, or if the base of operations moves from state to state, it is necessary to determine if any of the individual's services are performed in the state where the employee's services are directed or controlled.
 - The place where an individual's services are directed or controlled is the place where basic authority resides and where general control originates, rather than the place where a manager or foreman may directly supervise the services. If services are performed in the state where general control is held, the services are reportable to that state.
4. **Residence of Employee.** If none of the other tests apply, all of the individual's services are reportable to the state where the employee lives, provided some of the employee's services are performed in that state. The flow chart on the following page will assist you in determining the proper state to report your multi-state employees.

To Which State Are the Wages Reportable?

When employees work in more than one state, to which state are the wages reportable? Please refer to this flowchart and further explanation on the previous page.



SECTION 4: EMPLOYER UI TAX RATES

What UI taxes does an employer pay?

It depends. There are four types of covered employers: “new” employers, experience-rated employers, reimbursable employers, and state and local government employers. See the explanations below to determine what taxes each employer type pays.

What is a “new” employer?

A “new” employer is one that has been employing in Montana for less than three complete federal fiscal years (October 1 to September 30). Experience-rated employers have “new” employer rates for three years while they accumulate a rating history with the Unemployment Insurance program. New employer rates are the average rates paid during the previous year by employers in the same type of industry as the new employer. New employer rates may change during the three-year “new employer” period because the industry average may change or the new employer’s benefit charges exceed taxes paid. If a new employer’s reserve is negative as of the cutoff date, the employer will receive a deficit experience rate instead of the industry rate for their industry. A new employer must submit a completed employer registration form to obtain the proper “new” employer industry rate.

What is an experience-rated employer? What taxes do they pay?

If you are a private, for-profit employer, you must pay all three UI related taxes:

- **State Unemployment Insurance Contributions (SUTA):** The UI program can only use this tax to pay Unemployment Insurance benefits to qualified individuals. This tax money cannot be used to operate the UI Program. All money collected from this tax is deposited into the UI Trust Fund
- **Administrative Fund Tax (AFT):** This tax is assessed to help fund Department of Labor and Industry operations, including local Job Service. For experience-rated employers, this tax is 0.18% of taxable wages depending on the employer’s rate schedule & rate class. This tax is due each quarter and is computed by applying the tax rate to each quarter’s total taxable wages.
- **Federal Unemployment Tax Act (FUTA) Tax:** This tax is paid directly to the Internal Revenue Service (IRS) to help finance the operations of Montana’s UI claim, tax, and Job Service programs. Employers receive a reduced FUTA rate by paying their Montana UI tax.

How is an employer’s Unemployment Insurance rate determined?

If you are a private, for-profit employer, your tax rate is based on the contribution rate schedule and your experience rating history. The Contribution Rate Schedule determines the range of contribution rates assigned to all employers each calendar year. The schedule is determined by the ratio of the UI Trust Fund balance to total wages paid in covered employment for the state fiscal year. A higher balance in the UI Trust Fund results in lower Unemployment Insurance rate schedules.

$$\text{Trust fund balance/Total covered wages} = \text{Ratio}$$

The Schedule of Contribution Rates below reflects the range of rates in each rate schedule. For example, in 2025, Rate Schedule I is in effect, which means that experience rated employers' rates range from 0.00% to 6.12%.

Schedule of Contribution Rates											
	I	II	III	IV	V	VI	VII	VIII	IX	X	XI
Minimum Ratio of Fund to Total Wages:	(.0260)	(.0245)	(.0225)	(.0200)	(.0170)	(.0135)	(.0095)	(.0075)	(.0050)	(.0025)	(...)
Average Tax Rate:	1.12	1.32	1.52	1.72	1.92	2.12	2.32	2.52	2.72	2.92	3.12
Rate Class	Contribution Rates for Eligible Employers										
1	0.00%	0.00%	0.02%	0.22%	0.42%	0.62%	0.82%	1.02%	1.22%	1.42%	1.62%
2	0.00	0.02	0.22	0.42	0.62	0.82	1.02	1.22	1.42	1.62	1.82
3	0.02	0.22	0.42	0.62	0.82	1.02	1.22	1.42	1.62	1.82	2.02
4	0.22	0.42	0.62	0.82	1.02	1.22	1.42	1.62	1.82	2.02	2.22
5	0.42	0.62	0.82	1.02	1.22	1.42	1.62	1.82	2.02	2.22	2.42
6	0.62	0.82	1.02	1.22	1.42	1.62	1.82	2.02	2.22	2.42	2.62
7	0.82	1.02	1.22	1.42	1.62	1.82	2.02	2.22	2.42	2.62	2.82
8	1.02	1.22	1.42	1.62	1.82	2.02	2.22	2.42	2.62	2.82	3.02
9	1.22	1.42	1.62	1.82	2.02	2.22	2.42	2.62	2.82	3.02	3.22
10	1.42	1.62	1.82	2.02	2.22	2.42	2.62	2.82	3.02	3.22	3.42
Rate Class	Contribution Rates for Deficit Employers										
1	2.92%	3.12%	3.32%	3.52%	3.72%	3.92%	4.12%	4.32%	4.52%	4.72%	4.92%
2	3.12	3.32	3.52	3.72	3.92	4.12	4.32	4.52	4.72	4.92	5.12
3	3.32	3.52	3.72	3.92	4.12	4.32	4.52	4.72	4.92	5.12	5.32
4	3.52	3.72	3.92	4.12	4.32	4.52	4.72	4.92	5.12	5.32	5.52
5	3.72	3.92	4.12	4.32	4.52	4.72	4.92	5.12	5.32	5.52	5.72
6	3.92	4.12	4.32	4.52	4.72	4.92	5.12	5.32	5.52	5.72	5.92
7	4.12	4.32	4.52	4.72	4.92	5.12	5.32	5.52	5.72	5.92	6.12
8	4.32	4.52	4.72	4.92	5.12	5.32	5.52	5.72	5.92	6.12	6.12
9	4.52	4.72	4.92	5.12	5.32	5.52	5.72	5.92	6.12	6.12	6.12
10	6.12	6.12	6.12	6.12	6.12	6.12	6.12	6.12	6.12	6.12	6.12

To calculate your reserve ratio for the current calendar year, the department subtracts the benefits charged to your account from the contributions you paid for the same period (beginning October 1, 1981, through September 30th of the year prior to the effective rate year). The reserve is divided by the average annual taxable payroll for the last three completed federal fiscal years (October 1 - September 30) to arrive at your reserve ratio. The department computes your reserve ratio yearly.

$$\text{Contributions paid} - \text{benefit charges} = \text{Reserve}$$

$$\text{Reserve} / \text{average taxable payroll} = \text{Reserve ratio}$$

You are assigned a rate class based on your reserve ratio. Your contribution rate is determined by comparing your reserve ratio to all other employers' reserve ratios. The highest positive reserve ratio is assigned the lowest contribution rate.

Is there only one type of experience-rated account?

There are three types of experience-rated accounts: Eligible, Deficit and New.

- **Eligible:** An eligible employer has been subject to UI (covered) for the entire three federal fiscal years ending September 30 immediately preceding the computation date, and has:
 - › filed all required quarterly payroll reports;
 - › paid all taxes, penalties, and interest;
 - › established a positive record (paid more in contributions than the UI benefits charged to their account); and,
 - › paid wages in at least 1 of the 8 calendar quarters preceding the computation date.
- **Deficit:** Deficit employers are covered employers who have more UI benefits charged to (paid out of) their account than they have paid in contributions.
- **New:** A new employer has not been subject for the three entire federal fiscal years immediately preceding the computation date and has established a positive record. New employer rates are the average contribution rate for employers in the same industry classification.

Can the experience rate from the business I purchased be transferred to me?

Yes. If you acquire a business, you can request the experience rating record of the previous employer be transferred to you. You and the previous employer must both consent within 90 days of the date you acquire the business. Contact the Unemployment Insurance Contributions Bureau at (406) 444-3834 to discuss if it would be beneficial to transfer the experience rating record. If the previous and new owners have not filed all the required wage reports or paid all monies due, all the delinquencies must be satisfied before the department may assign a rate based on the previous owner's experience. If the Department determines the previous employer and successor employer are under substantially common ownership, management and/or control of the business, the successor employer will assume the previous employer's contribution rate and the related experience.

How may I take steps to control my contribution rate?

When a current or former employee file a claim for Unemployment Insurance benefits, a Potential Charge Notice or Claim Filing & Potential Charge Notice is mailed to employers who paid wages to the claimant in the base period of the claim. If the employee separated for reasons other than lack of work, respond to the notice within 8 days, providing an explanation of the reason the claimant stopped working. Be specific about the final incident that caused the separation and provide complete information. You will receive a determination if your account will be charged or if the charges will be relieved. If you are a chargeable employer, you will also receive a Notice of Benefit Charge Activity each quarter.

If you have any questions about benefit charges on your account, please call the Employer Charging Line at (406) 444-0399.

Additionally, file all reports and payments timely to avoid a penalty rate (equal to 150% of your assigned experience rate).

Is a claimant's entire work history used to calculate benefit charges?

No. Benefits are based on the wages a claimant earned during a certain period of time — the base period. The regular base period is the first four of the last five completed calendar quarters at the time an initial claim for benefits is filed. If a claimant does not qualify using the regular base period, the claim may be established using wages paid in the last four completed calendar quarters. If you employed the claimant during the base period, your account may be charged.

Regular Base Period (First 4 of last 5 completed calendar quarters)					
The quarter a claim is filed	The last completed quarter	1 st quarter	2 nd quarter	3 rd quarter	4 th quarter
Jan-Mar	Oct-Dec	July-Sept	Apr-June	Jan-Mar	Oct-Dec
Alternate Base Period (last 4 completed calendar quarters)					

Example: If a claim is filed in January, February, or March of 2025, the regular base period is October 2023 through September 2024. If the claimant doesn't qualify using the regular base period, the alternate base period, January 2024 through December 2024, would be used.

As an experience-rated employer, do I pay taxes on all the wages I pay my employees?

It depends. You must report all wages you pay your employees on your quarterly report. However, each year you pay taxes on wages paid to each employee up to and including the taxable wage base. The taxable wage base may change from year to year. The taxable wage base for 2025 is \$45,100. Any wages you pay an employee over the taxable wage base are considered excess wages. The example below illustrates taxable wages versus excess wages, using the 2025 wage base.

Computing Excess Wages per Employee (based on 2025 UI wage base of \$45,100)				
Quarter	Total Wages Paid In Quarter	Total Wages Paid To Date	Taxable Wages	Excess Wages
First	\$15,000	\$15,000	\$15,000	\$ 0
Second	15,000	30,000	15,000	0
Third	15,000	45,000	15,000	0
Fourth	15,000	60,000	100	14,900

How do I calculate excess wages if I had a transfer of Experience Rating during the year?

If you acquired a business during the year and some of the employees' annual wages exceed the taxable wage base, there is a tax savings available for you. Because of the transfer of experience, the wages reported by the previous employer account (the predecessor) must be used to calculate excess wages. The easiest and most accurate way to determine the correct excess is to use [UI eServices for Employers](#) to file the reports as it will combine the wages reported by both employers to calculate excess. Otherwise, you must find a way for your payroll software to take the predecessor's payroll into account.

Can I use wages reported to other states to determine taxable wages in Montana?

Montana does not allow wages paid in other states to be used to determine excess wages. Only the wages reported to Montana can be used to determine excess wages.

What is a reimbursable employer? What taxes do they pay?

Some non-profit organizations may choose to reimburse the UI Trust Fund for benefit payments. To be a reimbursable employer, a non-profit organization must meet the criteria defined in the Internal Revenue Code, Section 501(c)(3), provide the UI Contributions Bureau with a copy of the IRS exemption letter, and apply to the UI Contributions Bureau for approval. The reimbursable election must last a minimum of two years.

As a reimbursable employer, you must pay into the UI Trust Fund an amount equal to the benefits charged to your account. You will generally be charged for all benefits paid to former employees regardless of the reason they left your employment. Benefit charges are prorated according to the percentage of wages you paid to the total wages in the claimant's base period.

Example: Your employee, Jane Doe, is offered a better-paying job with another employer. She worked for you throughout the base period and earned \$15,000/quarter. She had no other employers. She quits your employ and accepts the job. The other business suffers a set back and Jane is laid off a month after she was hired. She files for unemployment insurance benefits and is found eligible. You paid Jane 100% of the total wages Jane received during her base period. Your reimbursable account is charged for 100% of the benefits paid to Jane even though she quit your business. She qualifies for \$552.00/week for a maximum of 28 weeks. This results in a maximum cost of \$15,456.00 to your account.

Example: An individual had two steady jobs; one of them with a private, for-profit employer and the other a reimbursable employer. The individual was laid off from the private employer and filed for partial benefits. The reimbursable employer would not be charged for benefits if there has been a reduction of 10% or less in hours or wages in the four weeks after the claim is filed as compared with the four weeks prior to the claim effective date.

You must advise the UI Claims Processing Bureau if there has been no change in employment for the charges to be relieved.

Reimbursable employers must submit quarterly wage reports and pay a 0.08% (.0008) Administrative Fund Tax on total wages paid each quarter. The UI Contributions Bureau will notify you monthly of the benefits charged to your account and you may pay these monthly or pay the entire quarterly charges within thirty days following the end of the quarter.

What taxes do governmental employers pay?

Governmental entities may also choose coverage as a reimbursable employer (see above) or to make tax payments on the government experience rating system where the tax rate is applied to total wages. Governmental entities choosing experience rating pay a 0.09% (.0009) Administrative Fund Tax (AFT) on total wages paid each quarter.

Governmental employers who paid wages to the claimant during the base period are charged for UI benefits paid regardless of the reason the claimant left the employment. Benefit charges are prorated according to the percentage of wages paid by the governmental entity to the claimant's total wages in their base period.

Example: Your employee, Jane Doe, is offered a better-paying job. She quits your employ and accepts the job. Jane's new employer suffers a set back and Jane is laid off. She files for unemployment insurance benefits and is found eligible. You paid Jane 64% of the total wages Jane received during her base period. Your governmental account is charged for 64% of the benefits paid to Jane even though she quit your business.

Example: An individual had two jobs, one of them with a private, for-profit employer and the other with a governmental employer. The individual was then laid off from the private employer. The governmental employer would not be charged for the benefits paid if there has been a reduction of 10% or less in hours or wages in the four weeks after the claim is filed as compared with the four weeks prior to the claim effective date.

SECTION 5: PAYMENTS AND REPORTS

As a covered employer for Unemployment Insurance, you must keep payroll records, file UI quarterly wage reports and make timely payment of UI contributions.

Does Montana have an electronic filing requirement for quarterly reports?

Yes. Effective July 1, 2025, per [24.40.1609 ARM](#), all quarterly UI reports must be filed using an approved electronic filing method. For more information on Montana's approved electronic filing methods, review our [Montana UI Contributions E-Filing Handbook](#).

Does Montana required tax payments to be made electronically?

No. We do not require electronic payment of UI tax, but we do strongly recommend/encourage them. Through [UI eServices for Employers](#), payments can be made via ACH Debit or Credit Card. There is a small fee for credit card payments.

We also accept ACH Credit payments. Refer to our [Montana UI Contributions E-Filing Handbook](#) for more information on ACH Credit file specifications and all electronic payment options.

When are my quarterly reports due?

To avoid penalty and interest charges, your quarterly wage report and payment must be submitted by the following dates:

Quarter:	Report Covering:	Submitted/Postmarked By:
1st Quarter	January, February, March	April 30
2nd Quarter	April, May, June	July 31
3rd Quarter	July, August, September	October 31
4th Quarter	October, November, December	January 31

If the due date is on a weekend or holiday, the next business day becomes the date the quarterly reports and payments are due.

How do I amend a report after I've submitted it?

Amended reports can be submitted through [UI eServices for Employers](#). Log into eServices, navigate to the Account and select Manage Reports. Click the View or Amend Report link next to the quarter you wish to amend. If amending multiple reports, begin with the oldest report and work forward to ensure excess is calculated correctly (if applicable). When amending reports, please provide a detailed explanation/reason for the change.

SECTION 6: PENALTIES

What is the penalty for failure to remit reports and tax by the due date?

You should file as quickly as possible after the end of the quarter. If you fail to file and/or pay by the respective quarter due date, your account may be assessed the following penalties and/or interest:

- Failure to file the UI quarterly report by the due date = late filing penalty of \$25;
- Interest on tax not paid when due = 1.5% per month or any portion of the month, 18% per annum;

The following example illustrates how penalty and interest is calculated:

\$100 Balance Due Paid 2 Months Late:	
Late File Penalty: (flat rate) =	25.00
Interest: $\$100 \times 1.5\% \times 2 \text{ mos.} =$	<u>3.00</u>
Penalty and Interest Due =	\$28.00

What is the penalty for failure to file reports electronically?

Failure to file the quarterly reports electronically, in an approved format, may result in a \$25 late fee.

Can penalties be waived?

If you have a good reason for being late or are unable to make your payment in full, you may request a waiver of penalties (aka abatement). The UI Contributions Bureau will review your circumstances and determine if a waiver of penalty and/or interest is warranted (tax may not be waived). Typically, employers are allowed only one abatement every two-years.

Are there any other penalties?

The UI Contributions Bureau may issue a subpoena or file a jeopardy assessment if an employer refuses or fails to file quarterly reports or provide requested information for an audit. If the UI Contributions Bureau takes either of these actions, the employer is assessed a \$50 penalty. If an employer fails to honor the subpoena, an additional \$100 penalty will be assessed, and the department may initiate court action. Subpoena fees are generally not eligible for waiver (abatement).

SECTION 7: BENEFITS ELIGIBILITY AND CHARGING

The Unemployment Insurance Division (UID) will send employers requests for information related to unemployment insurance (UI) claims when a current or former employee files a claim for unemployment benefits. It is important for you, as a partner in the UI program, to respond timely and completely to our request to help us properly determine the claimant's eligibility for benefits and whether your account is chargeable for any benefits paid to that individual. **It is important you respond timely to the request for information to protect your tax rate.**

How do I respond to Requests for Information?

We strongly encourage employers to respond to benefit claim requests for information, with any supporting documentation, using our electronic Request for Information via [UI eServices for Employers](#) or the State Information Data Exchange System (SIDES), also accessed via eServices. Electronic responses to benefit claim notices improve the accuracy and speed in which information can be exchanged.

UI eServices for Employers: Log into [UI eServices for Employers](#) (uieservices.mt.gov) and navigate to your employer Summary or Action Center. A Request for Information panel will be displayed for any requests requiring a response. Select the request you wish to respond to and answer the questions, attach any relevant documentation (if applicable), and click Submit.

SIDES E-Response: The State Information Data Exchange System (SIDES) was developed in partnership by the U.S. Department of Labor and the National Association of State Workforce Agencies (NASWA), it is a separate system but accessed via [UI eServices for Employers](#). Log into eServices and select "View More Employer Details" under the Employer Information panel. Select the More... tab and select View SIDES Requests (under Employers panel). On the SIDES Requests list, select the status link next to the appropriate request you wish to respond to. You will be redirected to the SIDES E-Response portal to complete the request.

Mail: Paper responses mail be returned to:

UNEMPLOYMENT INSURANCE DIVISION
PO BOX 8020
HELENA mt 59604-8020

We no longer support receipt of information via fax. If you received a paper notice, and need to return it quickly, log into [UI eServices for Employers](#) and select "View Benefit History" under the Employer Information panel, find the issue/claim you are responding to and select either Respond to the Information Request (to respond electronically) OR Send a Message to attached a PDF response. Do NOT do both, responding twice does not improve or speed up adjudication of the issue.

Employers who fail to respond timely or completely to the UI Division's information requests about a claim may lose their rights as an interested party with respect to the benefit claim. An employer may not be relieved of benefit charges if the claimant is later found to be ineligible for benefits. Employers need to participate to ensure proper benefit payments and to prevent large overpayments for an individual at the later appeals levels.

What notices/information might I receive regarding UI Claims?

The following is a list and description of the most common UI claims-related notices or electronic requests you may receive and the reason, the list is not all inclusive:

Potential Charge Notice: You will receive the Potential Charge Notice if you paid wages to the claimant in the base period of their claim. It states the maximum amount your account may be charged if benefits are paid.

Request for Information–Eligibility Details Needed: This request provides employment details the claimant stated at filing. When you respond, provide complete, detailed information about dates/events and include copies of any supporting documentation about why the claimant is no longer working. Failure to respond by the due date may result in payments of benefits and charges to your account.

Additional Request for Information: If the information provided by both parties is conflicting and clarification is needed, additional information may be requested. Answer all the questions asked thoroughly and include any supporting documentation requested. Failure to respond by the due date may result in payments of benefits and charges to your account.

Notice of Benefit Charge Activity: Experience rated or governmental rated employers who paid wages to the claimant in the base period, and UI has determined your UI account is chargeable, will receive a Notice of Benefit Charge Activity showing the chargeable benefit amount paid during the last quarter. If your account had been charged and a recent determination was issued indicating your account was not chargeable, an adjustment (credit) will appear on your next notice. Note that only decisions issued by the end of the quarter will be reflected on the Notice of Benefit Charge Activity. There is no need to respond to these notices. Benefits charged to your account are used to compute your future contribution rates. For questions concerning why benefits are charged to your account, call the Charging Unit at 406-444-0399.

Reimbursable Benefit Payment Notice: You will receive a Reimbursable Benefit Payment Notice monthly if you are a reimbursable employer that paid wages to the claimant in the claimant's base period, and we have determined the claimant is eligible for UI benefits. Base period reimbursable employers are charged for benefits paid regardless of the reason the individual left their employment. Return the voucher portion of the notice with your payment. You may pay each month or pay the quarterly total within 30 days after the end of the calendar quarter. For questions concerning reimbursable benefit charges, call (406)444-3834.

Determination/Redetermination Letters: You may receive an eligibility or chargeability decision that includes appeal rights. If you disagree with the decision, follow the instructions on the letter to request your next level of appeal.

Can I have claim related mail sent to a different address?

Yes. We encourage electronic receipt of notices, but if you want benefit-related notices mailed to an alternate address, you can add that address through [UI eServices for Employers](#) or by calling (406) 444-3834.

Can a claimant work part-time and still receive benefits?

Partial unemployment benefits may be paid to individuals who work less than their typical work hours and working all hours available to them. The benefit amount varies according to their earnings for the week, and their weekly gross wages. If you reduce the hours of your employee, they may be eligible for partial benefits while they continue to work.

Typical Hours: Employers may be asked to provide the department with the hours the employee working in the base period. If the employee was scheduled to work the same number of hours every week, the employer can just provide the regularly scheduled number of hours. If the claimant's hours vary from week to week due to work availability, the employer is asked to complete a form showing the hours worked each week during the base period. Employer cooperation is vital to ensure partial benefits are paid to those claimants who are working less than their typical hours.

What separations qualify claimants to receive benefits?

Benefits may be allowed if a claimant:

- Is laid off due to:
 - lack of work;
 - business closure;
 - the end of a temporary job; or
 - adverse weather conditions.
- Quit for work related reasons, or
- Is discharged for reasons other than misconduct.

Discharges: The UI Division will ask employers to provide a detailed description of the incident(s) that occurred at the time of, and directly led to, the discharge including what happened, when, who was involved, etc.

Company Policy: If the individual was discharged for violation of a company policy, a copy of the violated policy may be requested.

Written warnings: Warnings pertaining to the same problem/action or show a pattern of negligence that directly led to the discharge may be requested.

Witness statements: Statements from individuals who were present during the incident maybe requested. Witness statements must be signed and dated, and they will be shared with the claimant during the UI investigation.

Warnings: A warning whether verbal or written should include:

- ✓ a description of the action that led to the warning,
- ✓ date of the incident,
- ✓ date the warning was issued,
- ✓ the expected correction, and
- ✓ the consequences if it occurs again.

If the warning is verbal, the person who issued the warning should document the steps above for the employee's file with their signature confirming which of the above warning steps occurred.

A written warning should:

- ✓ be signed and dated by the person issuing the warning,
- ✓ be signed and dated by employee, acknowledging they received it – even if they don't agree with it.
- ✓ if the employee refuses to sign the warning and someone else was present, include a signed statement by the witness attesting to what occurred.

Remember formal or informal discussions with employees for on-going training or performance adjustments are not warnings. Warnings should clearly put the employee on notice that their job is in jeopardy if the problem(s) continue.

Copies of documentation can be uploaded into [UI eServices for Employers](#) with your response.

Misconduct is an intentional disregard for the interests of the employer.

Inability to perform the job is not considered misconduct.

The employer has the burden to prove misconduct occurred, or benefits will be paid.

What are re-qualifying wages?

If an individual is disqualified due to a quit for personal reasons or discharged for misconduct, they can earn re-qualifying wages to end the disqualification. The disqualification is ended, not removed, when the requalifying wages are earned. In some circumstances your account may be charged for benefits paid after the ending date of the disqualification.

What can employers do to help insure a fair determination?

- Personnel practices should include:
 - ✓ Documentation of policies,
 - ✓ Making sure employees are aware of the policies, and
 - ✓ Giving employees a chance to improve poor performance.
- Provide specific separation information. For example, don't say "poor performance" say "he ruined a batch of milk by dumping lye in it."
- Provide copies of any disciplinary actions (related to the reason for separation) and the policies violated. Be sure to date any warnings or notes about conduct. Be specific as to the date the behavior occurred.
- Provide witness statements for corroboration when needed. Witness statements need to be written by the witness in their own words and should be signed and dated.

Work Search Requirements and Why They Matter to You as an Employer

The Unemployment Insurance Division is working to ensure that individuals are properly seeking employment while drawing unemployment benefits. Claimants are required to actively seek work and make appropriate employer contacts each week. Claimants are not eligible to receive unemployment benefits for any week they do not comply with work search requirements.

Our division is increasing verification of work searches. We make calls to employers who individuals report as a work contact. We ask for your cooperation by keeping a simple record of job applicants including who applied and when. This will help make the process quick and easy for everyone. It is critical for employers to be an active partner with UI in this effort, as improper payment of unemployment benefits has a detrimental effect on the Unemployment Trust Fund.

How does job/union attached status affect an employer?

If an individual is totally unemployed or working reduced hours, they can be "job attached" when the individual has a definite or approximate date of return to insured work at 30 hours or more per week. The individual is not required to make a weekly work search.

This allows an employer to retain qualified individuals who are temporarily laid off and willing to return to their full-time employment when work is available for them. Employers are notified if an individual job attaches themselves to their business and maintains the right to deny an employee's request to be job attached.

Union-attachment exempts the work search requirement for individuals who are on the "out-of-work" list with a union that operates an exclusive hiring hall as the union performs this activity on the individual's behalf.

Benefits paid for the time a claimant is job or union-attached will be charged to your account if you are determined to be chargeable. The longer a claimant is out of work or on reduced hours, the more charges accrue. If their hiring arrangement changes at any point, contact the Unemployment Insurance Division.

What happens if a claimant refuses a job offer?

The department will review when an individual refuses suitable work without good cause, while actively claiming benefits. The factors reviewed are:

- Whether the offer of work was bona fide.
- The degree of risk to the individual's health, safety, and morals,
- Physical fitness,
- Prior training and/or experience,
- Previous earnings,
- The length of unemployment and prospects for finding work in the individual's customary occupation, and
- The distance of the available work from the individual's residence.

If an individual refuses work offered to them, report it immediately to the Department.

When are Potential Charge Notices sent?

These notices are sent to all employers who paid wages to the claimant in the base period. All employers in the base period are potentially chargeable based on the percentage of their wages to the total base period wages.

Example: The claimant's total base period wages are \$24,000. ABC Company paid \$12,000 of that total. ABC Company is potentially chargeable for 50% of any benefits paid.

For questions about charges to your account call 406-444-0399. Hours are Monday through Friday 8:00am to 4:00pm (closed 12 – 1 pm for lunch).

When are charges for experience rated employers relieved?

Charges may be relieved if the separation is one listed below occurring prior to or when the claim was filed and the employer responded timely to the Request for Information – Eligibility Details Needed request:

- The claimant quit for personal reasons or other reasons not attributable to the employment, or
- The claimant was discharged for misconduct, or
- The claimant is still working with no reduction in hours or wages or less than a 10% reduction or
- The claimant quit to attend or return to Department approved training, or
- The benefits are paid in accordance with a national or state extended benefit program, or
- The claimant was laid off to accommodate the return of a military employee called to active duty.

Montana Law does not allow us to relieve charges for employers who hire temporary or seasonal employees, if the claimant completed the temporary or seasonal work.

How charging determinations differ from eligibility determinations:

- Do not allow or disqualify the claimant to receive benefits,
- Only decides the employer's chargeability,
- Cannot be based upon the claimant's availability or work refusals.

Remember: Employer charging determinations are based on the last separation prior to the claim effective date. If a claimant quits for personal reasons, the employer rehires them for a temporary period, and then a claim is filed, the employer will be charged based on the temporary, last period of employment.

How do eligibility decisions affect benefit charges for experience rated employers?

When a claim for benefits is initially filed, the department adjudicates the separation from the last employment and any separations that occurred within the 6 weeks prior to the claim effective date.

- If the claimant is disqualified for a separation from their last employer or an employer within those 6 weeks, benefit charges for that employer will be relieved if they are a base period experience-rated employer;
- If benefits are allowed, the base period experience rated employer is charged, unless relieved via a charge relief decision.

A claimant's eligibility for benefits can also be affected by missing or refusing work. To protect the integrity of the UI trust fund and employers' individual accounts, we depend on employers to notify unemployment if these situations occur.

When is the Notice of Benefit Charge Activity sent?

Notices are sent out after the end of every quarter showing the benefit charges and any charges credited (relieved) to your account during the quarter indicated.

Example: Charges for the months of January, February, & March will be mailed in April.

For questions about charges to your account call 406-444-0399. Hours are Monday through Friday 8:00am to 4:00pm (closed 12 – 1 pm for lunch).

What is the Privacy Act?

We are governed by the Federal Privacy Act and are required to protect the privacy of both the employer and claimant. The claimant can be told the wages you have reported under their social security number. However, no specific information regarding your account will be made available to the claimant, another employee, competitor, or curious members of the public.

This is also true of the claimant's information. An employer will be given copies of statements the claimant made concerning a separation from that business, as well as a copy of any determination made pertaining to a separation from that employment.

As a chargeable employer, you will receive a Notice of Benefit Charge Activity for each quarter there are charges or credits to your account. However, we are not able to tell you the claimant's weekly benefit amount or the specific weeks in which the claimant drew benefits.

If a third-party representative is handling your UI matters, you will need to contact us to authorize the release of information to them.

SECTION 8: MISCELLANEOUS

If I declare bankruptcy, do I still have to pay my Unemployment Insurance taxes?

Yes, if you declare bankruptcy, you are still required to pay Unemployment Insurance taxes. Unemployment Insurance taxes due within three years prior to the filing of the bankruptcy petition are not dischargeable under the United States Bankruptcy Code. You will still be liable for all UI taxes due.

What if I withhold or submit false information?

If you withhold information or give false information to prevent or reduce benefit payments to anyone entitled to benefits, you may be fined up to \$500, imprisoned up to 30 days or both.

You may also be fined, imprisoned or both if you attempt to reduce any tax or payment, fail, or refuse to pay your taxes, refuse to furnish required reports, or if you refuse inspection or copying of your records as required by Unemployment Insurance Law.

Additionally, if you do not file a report or if your report is incomplete or inaccurate, the Contributions Bureau may estimate wages paid based on available information. The Contributions Bureau may then collect the taxes, penalties, and interest due based on this information.

Do contractors need a certificate of coverage?

If you are a prime contractor, you are responsible for ensuring your subcontractors are in full compliance with all Unemployment Insurance laws during the time of the contract. If you contract with a subcontractor who is an employer, you should withhold sufficient money to assure the subcontractor complies with UI provisions. If your subcontractors are not in compliance when the contract is complete, you are responsible for all taxes, penalties, and interest due for work performed while under your contract.

As a subcontractor who is an employer, you must furnish the prime contractor a certification stating your UI account is current. You must present this certification before receiving final payment on that job. You can get a certification from the UI Contributions Bureau by calling (406) 444-3834.

Do I have the right to contest a decision made by the UI Division?

Yes, you may contest a UI decision. Your request for redetermination or appeal must be received within 10 days from the date of the determination or redetermination. If you want to appeal a determination made by the UI Division, you need to send a written response explaining why you believe the determination is incorrect. Instructions for requesting a redetermination or appeal will be included in the decision.

Confidential Information

The Montana Unemployment Insurance Division is required to notify employers that wage information and other confidential unemployment insurance information may be requested and utilized for other governmental purposes, including, but not limited to, verification of an individual's eligibility for other government programs.

We take our security responsibilities very seriously and protect the confidentiality of both employer and claimant information. We do not release information without careful verification of the requesting authority. Your name, address, Federal employer identification number, UI account number, wage information, and social security numbers of individuals are all considered confidential.

SECTION 9: ONLINE & ELECTRONIC SERVICES

As mentioned throughout this handbook, the Montana Unemployment Insurance Division offers many online and electronic services for employers. Employers and/or their authorized representatives (third-party administrators, payroll providers, etc.) interested in electronic filing, payment, and/or responding to benefit claim requests for information may do so using [UI eServices for Employers](#) (eServices).

UI eServices for Employers (eServices)

UI eServices for Employers (eServices) may be accessed at uieservices.mt.gov. Customer support for eServices may be contacted at (406) 444-3834 or uieservices@mt.gov

Employers and/or authorized employer representatives may access the following Unemployment Insurance (UI) services through UI eServices for Employers:

- Register (apply) for a new Unemployment Insurance (UI) account.
- File quarterly UI wage reports.
- Make payments via ACH Debit or Credit Card.
- Respond to benefit claim requests for information.
- Submit and receive Rate Exchange Files.
- Submit bulk ICESA or FSET files.
- Submit Demographic changes (Addresses, Responsible Parties, Dissolution of Business, Method of Payment), Payment Plans, Refunds, Appeals and Email Reminders.
- View Benefit Charge Information, Rate Information, and Letters.
- Respond electronically to benefit claims requests for information
- Access SIDES
- Send/receive secure web messaging to/from UI staff.

Using [UI eServices for Employers](#) for all your Montana UI business needs can save both time and money for employers and the department and since accurate data is key to proper tax payments and to timely benefit payment processing, everyone stands to benefit from electronic reporting.

How do I sign-up for eServices?

Navigate to uieservices.mt.gov and select either Sign in with Okta or Sign Up for eServices. Follow the instructions located in our [Frequently Asked Questions](#) to create an Okta account and link to your eServices profile. Having the last quarterly report filed for your business will help you log in for the first time.

As a third-party provider, can I access eServices on behalf of my client(s)?

Yes. To become an authorized employer representative and gain access to your client's eServices information, you will need to create a eServices logon attached to your customer record/account (not your client's) then complete the Add Employer's Account Access request and upload a signed [Third-Party Authorization](#) form within eServices.

Bulk File Formats

Montana accepts both the ICESA and FSET nationally standardized file formats for submitting one or more quarterly wage reports. In addition, ACH Debit payment records may be included with FSET files. Refer to the [Montana UI Contributions E-Filing Handbook](#) for more file format and schema requirements. A signed [memorandum of understanding](#) (MOU) is required to submit ICESA and/or FSET bulk files.

Electronic Payments

Montana accepts ACH Debit (we pull from your account), ACH Credit (your bank sends us a NACHA file), and Credit Card (requires a small fee) payments. Refer to the [Montana UI Contributions E-Filing Handbook](#) for more information on our electronic payment options.

SECTION 10: PROGRAM INTEGRITY ACTIVITIES

Ensuring integrity of the UI program is a joint responsibility of employers and the Montana Unemployment Insurance Division (UID). To maintain a viable program, it is important we work together to ensure only individuals who are eligible receive benefits. The UI Division performs several integrity activities to help ensure proper benefit payments to claimants and proper assignment of contribution rates to employers.

Reducing the amount of benefits paid in error not only helps integrity, but also helps prevent UI tax rates from increasing unnecessarily.

What does the UI Division do to ensure integrity of the UI program?

The UI Division performs many activities to ensure integrity. For example, the UI Division:

- Performs a crossmatch of wages reported by claimants who are filing for partial benefits with the wages reported by employers. The outcome of a discrepancy may result in a claims investigation audit (see below).
- Performs crossmatches with vital statistics, workers' compensation, and child support new hire information with our claimant files.
- Investigates tips received.
- Prosecutes cases of fraud.
- Recoups payment from claimants who received benefits in error and from employers who owe tax.
- Performs internal audits of our processes to assure proper determinations and payment of benefits.
- Reviews employer accounts for SUTA Dumping, a tax rate evasion scheme.

What is a Claims Investigation Audit?

The purpose of a claims investigation audit is to assure that claimants have reported their hours worked and gross earnings correctly during the time they collect partial benefits. This audit also protects the employer and the UI trust fund from claimants collecting benefits they are not entitled to receive.

The Claims Investigation Audit Request is performed each quarter. This audit is a random selection of claimants that have drawn benefits during the same period in which one or more employers have reported wages. The audit forms are computer generated and sent to employers. Employers are asked to complete the hours worked and gross earnings for each calendar week during the period indicated on the audit form.

If discrepancies are present, the claimant is notified of the discrepancy. If the claimant is unable to provide evidence that would disprove the employer report, an overpayment of benefits is established, and the claimant is required to repay the overpaid amount. When an overpayment is established, the chargeable employer's account is credited accordingly.

Information that is needed for a claims investigation audit:

- An as-earned breakdown of hours worked and gross earnings for each calendar week the claimant drew benefits.
- Dates of employment. If a claimant takes time off work, please list the dates off work and the reason(s).
- Hourly rate of pay. If the person was paid in some other form, provide explanation of pay, i.e., commission, salary, etc.
- Name and phone number of person completing the form.

What is considered fraud and how are tips reported?

Unemployment Insurance (UI) Fraud is a crime that affects everyone. It causes frustration for law-abiding employers and workers and can drive up the cost of UI taxes for businesses. The Montana Department of Labor and Industry takes UI Fraud very seriously; all reports of potential, alleged, or suspected fraud are thoroughly reviewed and investigated accordingly. Those found to have committed UI fraud are subject to penalties and/or criminal prosecution.

Sound prevention measures are essential in stopping fraud. As an employer, your awareness and preventative actions will not only help protect your interests and help keep your tax rates at the lowest possible level but will do the same for other employers as well.

Here are some of the many things you, as an employer, can do to prevent UI fraud:

- Reply to UI letters and requests for information within the time frame indicated.
- Ensure all information you provide to UI is accurate and current.
- Properly report all employees and wages earned each quarter.
- Properly report hours worked and wages earned on Claims Investigation audits.
- Insure you have current Independent Contractor Exemption Certificates (ICEC's) for ALL independent contractors you hire.

What information should I report on potential claimant or employer fraud and how do I report it?

- Worker's name and social security number (if available).
- Name and location of the business where the work is performed.
- Business mailing address and phone number (if available).
- Time period in which the person is/was working.
- If employer is misclassifying workers, report names, phone numbers and other pertinent information of all known workers.
- If you have reason to believe a claimant is receiving benefits they aren't entitled to receive or an employer is committing fraud, please contact the Claims Investigation Unit at (406) 444-2880 or go online at uid.dli.mt.gov/report-fraud/report-claimant-fraud

What happens to claimants who commit fraud?

The claimant must repay the overpaid amount plus a minimum of 33% penalty amount, up to a 100% penalty. Additionally, the claimant could lose up to 52 weeks of future benefits and can also be prosecuted in District Court.

How are overpayments collected?

When a claimant is paid benefits, they are not entitled to receive, they are required to reimburse the UI Trust Fund. Employer accounts receive credit as soon as an overpayment is established unless the employer's rights were forfeited for failing to respond to UI requests.

Claimants can repay by personal payment (lump sum or payment plan) and/or we may offset up to 50% of their future weekly benefits. If voluntary repayment is not achieved, the Department may file liens, or offset state income tax refunds, state lottery winnings and other state warrants issued. In cases of fraud, court ordered repayment is often required.

How is benefit payment accuracy and quality measured?

Benefit Accuracy Measurement / Quality Control (BAM/QC) is a management information tool that helps control error and fraud in the state and federal Unemployment Insurance program. The benefits of the audit are better prevention, detection, and collection of improper payments.

Unemployment Insurance claimants are randomly selected for a complete review of their claim. A member of the BAM/QC staff will contact that claimant's employers to verify payroll and separation information.

Based on the investigation, a determination is made as to whether the claim for the week was properly paid or denied. If a claim is paid or denied improperly, it is then determined whether the claimant, agency, or the employer made the error. Finally, the reason for the improper payment is documented and the claim corrected.

Other Quality Reviews

The Department is also subject to many other federal and state reviews to ensure the laws and policies are being applied appropriately.

These agency programs benefit employers because better detection and collection of improper unemployment insurance payments may result in reduced costs and may have a favorable impact on employer taxes. These programs are intended to reduce future improper payments by deterring future unemployment claimants from submitting inaccurate information on the claim application.

Employer Investigations and Audits

When a business pays wages in cash "under the table" or uses other schemes to conceal their true tax liability, it gives that dishonest business an unfair advantage and may cause inequitable competition in the marketplace by forcing honest businesses to pay higher taxes and expenses. Employees of these businesses are also affected as they may not be able to claim unemployment benefits, or their benefits may be delayed because of unreported wages.

Employers who attempt to circumvent the law can be subject to investigations, audit, payment of tax, penalties and interest and a potentially higher UI tax rate. If you know of a business that does not pay its fair share of taxes, report it by contacting (406) 444-0072 or completing our tip reporting form at uid.dli.mt.gov/report-fraud/

In addition, Federal law requires we conduct payroll audits on employers to help assure integrity. If we select your business for audit, the UI Field Representative will review your business records to ensure compliance with Montana UI laws. If the results show you owe additional taxes, we will give you details of the findings, as well as your appeal rights. If the results show you have overpaid, you will have the option to apply your credit on future tax payments or request a refund if the overpaid amount cannot be used within the year. For more information about UI Tax Audits, call us at (406) 444-3834.

State Unemployment Tax Act (SUTA) Dumping

SUTA dumping refers to a tax-evasion scheme some employers have used to pay less tax than they owe. The result can cause other employers who report and pay their taxes correctly to pick up the tab for those who do not. If someone tells you about a way to lower your unemployment taxes and it sounds too good to be true, it probably is. SUTA dumping is against the law. Protect your tax dollars by calling us at (406) 444-3834 or send an email to uistatus@mt.gov if you know of employers or a tax adviser involved in or recommending SUTA dumping.

Federal law requires the unemployment tax system to be fair for all employers. It specifically requires states to close loopholes that allow employers a favorable tax rate by using SUTA dumping techniques. The law also requires penalties for those who attempt or recommend such illegal schemes.

SECTION 11: IMPORTANT PHONE NUMBERS

Unemployment Insurance Division Numbers:

- Unemployment Insurance Contributions (employer tax) (406) 444-3834
- UI Benefit Charging Questions (406) 444-0399
- Claims Processing Center (406) 444-2545
- UI Claims Investigation (406) 444-3783
- TDD for deaf & hard of hearing (406) 444-0532

UI Field Representatives

Located across Montana, our field representatives provide employer tax educations and assistance. Visit our [Contact UI Contributions](#) page at to find the field representative nearest you.

Other Agency Phone Numbers

Department of Revenue	(406) 444-6900
New Hire Reporting Help Desk.....	(406) 444-9290 or 1 (888) 866-0327
Contractor Registration and ICEC.....	(406) 444-7734
Internal Revenue Service (toll free)	(800) 829-1040
IRS Applications for Federal ID #'s	(800) 829-4933
Professional Employer Organization Registration	(406) 444-0776
Secretary of State	(406) 444-2034
Social Security Administration (toll free).....	(800) 772-1213
Montana State Fund	(406) 495-5000
Montana State Fund (toll free).....	(800) 332-6102

Job Service

The local Job Service offices in Montana provide services to business customers that go beyond the traditional labor exchange (matching job seekers to employers' openings). Including help with employee recruitment and retention needs; human resource tools; employee training programs and information on tax credits. In Montana, a large majority of businesses are small operations, lacking Human Resource departments or staff. This provides the Workforce Services Division, through its local Job Service offices, with an opportunity to assist Montana businesses.

All services are customized to meet the needs of the individual business customer. Every Job Service in the state has staff trained to provide services to businesses.

You can learn more about business customer services and resources available to business by going to wsd.dli.mt.gov/employers/business-services or by calling your local Job Service office. A list of Job Service offices is on the following page.

Additional types of services provided include such things as:

- Posting job openings and providing referral services according to the customer's needs.
- Proficiency testing of job applicants.
- Providing access to a business resource center or library.
- Performing job analysis.
- Developing job descriptions and effective hiring procedures.
- Distributing mandatory employment posters at no cost.
- Providing information on labor market trends to support local economic development activities.
- Providing information on labor and human rights laws.



Montana Department of
LABOR & INDUSTRY

americanjobcenter®

Job Service Office

BILLINGS

2121 Rosebud Dr , Suite B

BillingsJSC@mt.gov

Phone (406) 652-3080 Fax 652-0444

BOZEMAN

121 N Willson Ave

BozemanJSC@mt.gov

Phone (406) 582-9200 Fax 582-9210

BUTTE

2201 White Blvd

ButteJSC@mt.gov

Phone (406) 494-0300 Fax 494-5481

CUT BANK

501 E Main

CutBankJSC@mt.gov

Phone (406) 873-2191 Fax 873-5393

GLEN DIVE

211 S Kendrick Ave

GlendiveJSC@mt.gov

Phone (406) 377-3314 Fax 377-5831

GREAT FALLS

1018 7th St S

GreatFallsJSC@mt.gov

Phone (406) 791-5800 Fax 791-5889

HAVRE

160 First Ave

HavreJSC@mt.gov

Phone (406) 265-5847 Fax 265-1386

HELENA

715 Front St

HelenaJSC@mt.gov

Phone (406) 447-3200 Fax 447-3224

KALISPELL- FLATHEAD CO.

427 First Ave E

KalispellJSC@mt.gov

Phone (406) 758-6200 Fax 758-6290

LIBBY

417 Mineral Ave, Suite 4

LibbyJSC@mt.gov

Phone (406) 293-6282 Fax 293-5134

MILES CITY

12 N 10th St

MilesCityJSC@mt.gov

Phone (406) 232-8340 Fax 232-6270

MISSOULA

539 S 3rd St W

MissoulaJSC@mt.gov

Phone (406) 728-7060 Fax 721-7094

POLSON- LAKE CO.

417-B Main St

PolsonJSC@mt.gov

Phone (406) 883-7880 Fax 883-4564

THOMPSON FALLS- SANDERS CO.

2504 Tradewinds Way, Suite 1

ThompsonFallsJSC@mt.gov

Phone (406) 827-3472 Fax 827-3327

WOLF POINT

201 Main St

WolfPointJSC@mt.gov

Phone (406) 653-1720 Fax 653-1196
