



Quarterly News

Amending Quarterly Reports

It's a good time of year for annual payroll reconciliations! If you find mistakes, there are three ways to amend your Montana quarterly unemployment insurance reports:

#1 UI eServices for Employers (uieservices.mt.gov): Click the View/Amend link next to the quarter you wish to update. Once the report is open, click the Change button in the upper righthand corner to:

- Add or remove employees
- Update social security numbers
- Correct wage amounts and/or excess
- Add or update employee counts

Please include a detailed explanation of the changes you are making in the space provided.

To ensure your 4th quarter excess is calculated correctly, submit amended reports **BEFORE** filing the 4th quarter report. Begin with the oldest quarter first.

#2 FSET/ICESA Formats: Payroll services can use FSET or ICESA file formats to amend reports. However, to ensure timely and accurate processing, an explanation of the changes is helpful. Log into eServices and submit a secure web message letting us know the employer's name and account number, name(s) of employee(s) whose wages and/or SSN you are correcting, and the reason for the amendment.

#3 Amended Paper Report: Please write "AMENDED" at the top of the report and check the Amended Report box in Step 1. Attach an explanation which identifies the employees whose SSN's or wages are changing and provide the reason for the change.

Regardless of which method you choose, please submit any applicable tax due with the amended report. And, if you are removing wages which should have been reported to another state, please identify the state where the wages should have been reported.

If you have questions or need help amending your quarterly report, please call (406) 444-3834, option 1.

2023 Contribution Rates

UI Tax Rate Notices for 2023 will be mailed the week of December 19th, 2022.

Contribution rates for 2023 were set using rate schedule one. You can look up your rate and/or print a copy of your notice on UI eServices for Employers (uieservices.mt.gov).

If you received a penalty rate, the deadline to file any delinquent quarterly reports and pay the balances due is January 20th, 2023.

If you are not already, we strongly encourage all third-party payroll providers to participate in our Rate Exchange. Once signed up, you can electronically request the UI rates for all your clients. **Note:** 2023 rates cannot be requested until January 1.

Refer to our [Fiscal Rate Exchange Handbook](#) for more information or call (406) 444-3834, option 2.

Taxable Wage Base

The taxable wage base for 2023 is \$40,500.00. The taxable wage base is 80% of Montana's 2021 average annual wage (\$50,622.00), rounded to the nearest \$100.

If you use payroll software, be sure to update your 2023 rate and taxable wage base to prevent errors when calculating tax due next year. Do NOT update the wage base until after filing your fourth quarter report for 2022.

Modernization Update

Our UI systems modernization project is in full swing, and we are excited about the opportunities for improved services it will bring!

We are working closely with our contactor, Fast Enterprises, to define requirements, oversee development, and test functionality as it becomes available. Roll-out is planned for the first weekend in October 2023. Stay tuned for more information and details as they become available.



More changes are coming for SIDES! The NASWA SIDES Team is currently in the process of re-writing the Monetary and Potential Charges (MPC) and the Earnings Verification (EV) exchanges.

The plan is to update both exchanges to align with changes made to the Separation Information (SI) exchange and improve the functionality of each exchange. The updates are currently in different phases of revision, no release date currently available.

If you are not a SIDES E-Response participant, we encourage you to sign-up by logging into UI eServices for Employers (uieservices.gov). For more information on SIDES, view our [SIDES FAQ](#) or contact our Montana SIDES Coordinator, Jennifer Bertrand, at jbertrand@mt.gov or (406) 255-1138.

Minimum Wage Update

On **January 1, 2023**, Montana’s minimum wage will increase to **\$9.95 per hour** (up from \$9.20 per hour). The new minimum wage will apply to all hours worked on or after January 1, 2023.

A business not covered by the *Fair Labor Standards Act* whose gross annual sales are \$110,000 or less may pay \$4.00 per hour. However, if an individual employee of such a business is producing or moving goods between states or is otherwise covered by the *Fair Labor Standards Act*, that employee must be paid the greater of either the federal minimum wage \$7.25 or Montana’s minimum wage.

There are some exemptions but, most workers must be paid the minimum wage for all “hours worked” as required by state law. “Hours worked” includes preparation time, opening and closing the business, company travel, and required meetings and training. Any time spent by an employee in the performance of these duties must be recorded and paid. Employers may not use tips as credit toward wage rates, including minimum wage, to an employee.

For information on minimum wage exemptions, call Montana DLI at 406-444-6543 or view this video created by the U.S. DOL <https://www.dol.gov/agencies/whd/flsa/videos>

Bonuses

Remember to include any bonuses paid to employees on your UI quarterly wage report. All cash or non-cash payments given to employees for services performed are considered wages. For more information on reportable wages and employment, see Section 3 in our [Employer Handbook](#) which can be found online at uid.dli.mt.gov



We are currently planning 2023 Assistance for Business Clinics sessions. Watch future newsletters for more information or find updates at dli.mt.gov/resources/abc-clinics or contact **Andy Shirliff** at andy.shirliff@mt.gov or (406) 444-6171.

Report Fraud

If you suspect a person or business is committing UI fraud, go to uieservices.mt.gov and select [Report UI Fraud](#) under the Helpful Links. Or contact our fraud investigators by phone by calling (406) 444-0072 or email dliuidci@mt.gov. You can remain anonymous!



Each one of us, at the Montana Department of Labor and Industry, wish you and yours the Happiest of Holidays. We look forward to working with you in the future. Here’s to a Happy New Year!

Questions about Benefit Charges on your account?

Call the Employer Charging Phone Line at 406-444-0399. We are here to help! Hours 8 am – 4 pm (closed for lunch 12 – 1).