Easy Come .. Easy Go..

Paying

Taxes &

Liabilities
Paying Payroll Liabilities

First you need to know how your district pays their liabilities as some district are on a monthly schedule, some on a quarterly schedule and some liabilities can be paid annually. Retirement & Health Insurance – varies by district.

If you can’t find the answer call the agency and they will help you. Here are some general guidelines:

**IRS**

http://www.irs.gov/
The IRS deposit schedules are semiweekly, monthly, and quarterly (if the amount per quarter is less than $2,500.00) To determine what schedule you use follow the information in Publication 15 pages 24-26. Most districts are monthly or quarterly. *(Be sure to fill out your quarterly 941 report and send in)*

**Montana Withholding**

The State of Montana has 3 schedules Accelerated, Monthly, and Annual. To determine what schedule you use follow the information in the Montana Employer’s Tax Guide for Income withholding page 5. *(Be sure to use the M-1 coupon with all but the Annual and then you need M-3. You will fill out the M-3 at the end of the calendar year and send W-2’s & 1099’s)*

**Montana Unemployment Contributions**

http://uid.dli.mt.gov/
These payments are usually made Quarterly and for governmental entities they send you a notice of rates in May. *(Be sure to use the UI-5 reporting form)*

**Workman’s Comp – Montana State Fund**

https://www.montanastatefund.com
Workman’s Comp it usually due annually and can be paid in a couple of ways. You can either pay in 3 installment payments or in a lump sum. You will need to complete a payroll report and submit to them prior to getting your payment amount.

**Note:** QuickBooks Liabilities need to be set for the frequency selected. Meaning that if a 941 is monthly, it needs to be set to monthly before the liability will show up on a monthly basis.
IRS Payments & Reporting
First you will need to make sure your district has completed the paperwork for a user ID and password for this site. go to https://www.eftps.gov/eftps/ Click on the enroll button.
Here you will accept the privacy act and paperwork reduction act the click enroll as a business
Here you will enter the information asked for such as your EIN number, Business name, phone number, contact information, and payment information. Then click on the review button. Once you have reviewed, once reviewed follow the steps to complete the enrollment.
Monthly or Quarterly

IRS Payments & Reporting
Using QuickBooks

First you need to select and open QuickBooks
Next select the company and click on OPEN.

Enter your company password and click OK, this will take you to your home screen.
Next select the Pay Liabilities Icon
You will need to select the tax or liability you are wanting to pay and then click the View/ Pay button.
First select the liability payment and then view/pay which should send you to liability payment screen.
Make sure the bank account, the date and amounts are correct. Enter a memo and class then you can either pay through QuickBooks or through the EFTPS website. The next few screens will walk you through paying through both.
Paying through QuickBooks (version 2014 or newer)

Click on the E-Pay button
The information that you received from the EFTPS website will need to be entered here.

Then click submit. QuickBooks will process your request and move you to the next screen.
Print your confirmation and file with your records then click close.
Your confirmation should look like this:

```
QuickBooks E-pay Confirmation

Company Name: PETROLEUM COUNTY CONSERVATION DISTRICT
EIN: [Redacted]
Submitted on: 11/24/2014
QB Tracking #: 213284637
Payee: I.R.S
Period: Nov 2014
Withdraw on: 11/26/2014
Payment: Federal 941/944/943: $1,443.84
- Federal Withholding: $419.00
- Social Security Company: $416.29
- Social Security Employee: $415.29
- Medicare Company: $97.13
- Medicare Employee: $97.13
- Medicare Employee Addl Tax: $0.00
```

Then print the payroll liabilities payment summary for your records:

```
Payroll Liabilities Payment Summary
11/24/2014 8:24 AM

Summary: 1 e-payment submitted ($1,443.84)

<table>
<thead>
<tr>
<th>Payment</th>
<th>Payee</th>
<th>Period</th>
<th>Amount</th>
<th>Method</th>
<th>Status</th>
<th>Withdraw On</th>
<th>Check/QB Trac.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Federal 941/944/943</td>
<td>I.R.S</td>
<td>Nov 2014</td>
<td>$1,443.84</td>
<td>e-pay</td>
<td>Submit</td>
<td>11/26/14</td>
<td>213284637</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td></td>
<td>$1,443.84</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Within 48 hours, we’ll send you an e-mail notification that includes the current status of the e-payment(s) that you submitted. You should also check the status of the e-payment(s) in the Payroll Center. Processing times vary for each agency; some agencies process e-payments immediately, while others can take 48 hours or longer.
```
Finally print the email from the QuickBooks Payroll service and file with the other documents for your records.
Paying through the EFTPS Website

If you have a payroll service through a pre 2014 version of QuickBooks, you can use the software to give you the amount that you owe and the breakdown just like above but then you would report it through the website. If you do your payroll by hand you will need your tracking sheet and if you have an outside source you will need to know the amount from them to submit through the website.

After you have received your pin and password then click on the make a payment button.
Enter your information on this screen and click on the login in button.
Enter the tax type which will usually be Federal tax Deposit Then click next.
Enter the Tax form type which will usually be the 941 Employers Federal Tax and click next.
Here you will enter the information this is gathered from either QuickBooks or from the paystubs.

You will need
- overall payment
- Tax payment quarter
- Tax payment year
- Settlement date
  (now remember that if you put the settlement date at least 48 hours out you can change it if there is a mistake)

Then click next
On this screen you will enter the breakdown of the overall payment and then click the next button.
Now you will verify the information that you entered and if everything is correct you will click the Make Payment button.

Click the previous button if you need to make corrections to the information.
Here is your payment confirmation information. Please print this for your records.

Also please be reminded that you will still need to file your reports every quarter even if you pay this monthly.
Here is what your confirmation page should look like once printed.

Deposit Confirmation

Your payment has been accepted.

Payment Successful

An EFT Acknowledgement Number has been provided for this payment. Please keep this number for your records.

REMEMBER: REMEMBER TO FILE ALL RETURNS WHEN DUE!

EFT ACKNOWLEDGEMENT NUMBER: 270471671627622

PLEASE NOTE

Any amounts represented in the subcategories of Social Security, Medicare, and Income Tax Withholding are for informational purposes only.

<table>
<thead>
<tr>
<th>Payment Information</th>
<th>Entered Data</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxpayer EIN</td>
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</tr>
<tr>
<td>Tax Form</td>
<td>941 Employers Federal Tax</td>
</tr>
<tr>
<td>Tax Type</td>
<td>Federal Tax Deposit</td>
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<tr>
<td>Tax Period</td>
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<td>Payment Amount</td>
<td>$576.20</td>
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<tr>
<td>Settlement Date</td>
<td>11/12/2014</td>
</tr>
<tr>
<td>Subcategories:</td>
<td></td>
</tr>
<tr>
<td>1 Social Security</td>
<td>$265.98</td>
</tr>
<tr>
<td>2 Medicare</td>
<td>$62.22</td>
</tr>
<tr>
<td>3 Tax Withholding</td>
<td>$248.00</td>
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</tbody>
</table>
At the end of every quarter you will have to submit a 941 report to the IRS. These are due at the end of the month following the end of the quarter.

Example: First quarter is January through March so the first quarter report would be due to the IRS by April 30th.

You can either fill these reports out by hand or for those of you who have a payroll service with QuickBooks the software will fill out for you.

If you fill these out by hand the IRS will send you the form you need to fill out close to the end of the quarter.
Just like before find the QuickBooks icon on your desktop and click on it.
If you are filling out the 941 Report by hand run the following report to help. Find the reports tab at the top and click on it.
Now click on the Employees & Payroll tab
Now click on the Summarize Payroll data in Excel
Now click on the date that corresponds to the quarter you are reporting on. Then click Get QuickBooks Data.
Click on the Ok button and be sure to click on the Employee Journal on the bottom of the sheets (purple circle).
Your screen should look like this print this report as it will help with the amounts needed on the 941 report.
If your district does not use QuickBooks at all you will need to rely on the information that you gather off each payroll/paycheck and track it either in an excel spreadsheet or a ledger sheet. The IRS will send you a hard copy of the form needed to be filled out and filed.

You will need to track both monthly and quarterly amounts.

If you are a monthly depositor you will need to make those monthly deposits and submit the quarterly report with the both the payments and total amounts included.

If you are a quarterly depositor you will need to submit the quarterly report and the payments.
To fill out in QuickBooks find the Process Payroll Forms icon on the home screen and click on it.
Find the Form labeled Quarterly 941/ Sch.B – Employers Quarterly Federal Tax Report and highlight it then click on the Create Form button.
You will select the proper filing period for the report and the quarter ending date. (red circle) Then you will click ok. (blue circle)
You maybe required to also file schedule B, if not you can also print for your records. (mark the box in the red circle)

Mark the corresponding box in the blue circle to if you are a monthly or semiweekly depositor.

Check the purple box because you are a government entity and it will give you the right address to send the information too.

Now click next.
On this screen you will scroll down and make sure all of the information is correct such as the reporting period and the payments that you have made over the quarter. This is where schedule B comes in handy as well as it will tell you what day and the amount in which you made your tax payment. Once you ensure everything is correct then click next.
On this page of the report you will make sure the depositing schedule is correct.

Once the information is correct then click next at the bottom of the screen.

That will take you to the Schedule B report if you marked it in the beginning or the Instructions page.
<table>
<thead>
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<th>Month 1</th>
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</table>

**Tax Liability for Month 1:** 1,103.34

<table>
<thead>
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**Tax Liability for Month 2:** 1,315.54

<table>
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<td>8</td>
<td>16</td>
<td>24</td>
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</tbody>
</table>

**Tax Liability for Month 3:** 1,764.46

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**Total Liability for the quarter:** 4,183.34
Be sure to send this report to the address on this sheet as Government Agencies send to a different location then regular business.
If you do not use Quickbooks you can download the form from the irs.gov site. NOTE: **Be sure to get the correct year**

Fill in with the district’s information

Check the quarter you are filing for

Fill out information you obtained either in QuickBooks or from timesheets/ liabilities tracking form
Be sure to check if you are a monthly filer.

Don’t forget to sign and date and if the district has instructed to fill out the portion about speaking to a third party.
If you have not made your payment already or do not pay online please fill out the attached voucher if you are sending a check into them.
Monthly or Annual State Withholding Payment & Reports
If you are a monthly filer your payments are due by the 15th of the following month.

Example: You are reporting for January so the payment would be due to the Department of Revenue by February 15th.

If you are a quarterly filer your payments are due by the 15th of the month following the end of the quarter.

Example: First quarter is January through March so the first quarter report would be due to the Department of Revenue by April 15th.

If you are an Annual filer you report and payment will be due to the Department of Revenue by February 28th.

You can either fill these reports out by hand or for those of you who have a payroll service with QuickBooks the software will fill out for you.

For those districts that choose to this can also be paid through the Montana Department of Revenue Website’s TAP System. Your district must register for a username and password for the system and be sure to copy for your records and enter into either your ledgers or QuickBooks.
If your district does not use QuickBooks at all you will need to rely on the information that you gather off each payroll/paycheck and track it either in an excel spreadsheet or a ledger sheet.

You will need to track both monthly or quarterly (*based on how your district is scheduled*) and annual amounts and if you are a monthly or quarterly depositor you will need to make those deposits as scheduled.
Just like before find the QuickBooks icon on your desktop and click on it.
Next select the company and click on OPEN.

Enter your company password and click OK, this will take you to your home screen.
Click on the pay liabilities icon on the bottom of the screen.
First select the liability payment and then view/pay which should send you to liability payment screen.
Be sure that the bank account is correct. (red circle)

Be sure that the date and check number or to print is correct. (pink circle)

Be sure that you have the reporting number in the memo line. (green circle)

Be sure to add your memo (I use month and year) and the class. (blue circle)

Click on the save and close tab. (purple circle)
Be sure to print

- payment summary
- payment check

<table>
<thead>
<tr>
<th>Payment</th>
<th>Payee</th>
<th>Period</th>
<th>Amount</th>
<th>Method</th>
<th>Status</th>
<th>Withdraw On</th>
<th>Check/QB Trac...</th>
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<td>Montana Dept.</td>
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<td>Check</td>
<td>To Be Pri...</td>
<td>-</td>
<td>To Print</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td></td>
<td>$230.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Now on the Payroll center homepage
- click on the file forms (red circle)
- MW-1 Payment coupon
- click the create form button (blue circle)
Check to ensure the start date and end date are the same as the payroll reporting period (pink circles) and the Click Ok button (red circle)
Check what type of filer your district is most are either monthly or MW-3 filers (red arrow)

Ensure the amount matches the check, the date is correct and that all id numbers are correct (blue circles)

Click the next button (red circle) This should take you to the instructions page.
Be sure to send to the address listed.

Click the print button to print (blue circle).
Print the form and instruction sheet for your records. (blue circle)

Then click close window (red circle)

Note: Department of Revenue usually sends you a booklet with coupons in it to be submitted with your check.
Go to [https://tap.dor.mt.gov/](https://tap.dor.mt.gov/)
Enter your user name and password and sign in
Click on withholding under the accounts section
Click on payments under the accounts options sections.
Click on withholding payment under payment types then click next.
Click on the dropdown arrow and select the period for the payment being made then click next.
Click on Pay with a bank account
Fill out the information on the right hand side with payment date, amount and then confirm the amount then click submit. It will then ask you to confirm using your password.
Once you have clicked submit it will give you an option to print the payment confirmation. Do so and put in your records.
If you do not use QuickBooks at all the Department of Revenue will send this form hardcopy to your district.
Completing the form by hand

Here you will enter monthly or quarterly

You should enter whether your district files paper or electronic to the state for W-2’s & 1099’s and to ensure that you have the correct number of employees and contractor’s listed and the wages are correct if you need more than 1 page be sure to mark the bottom of the page as needed.
Here you will enter monthly or annual

You should enter whether your district files paper or electronic to the state for W-2’s & 1099’s and to ensure that you have the correct number of employees and contractor’s listed and the wages are correct then click next.
You will need to send the report and copies of all W-2’s and 1099’s to the address listed.

Then click print.
Click on the tax form and filing instructions, then # of copies then the print button.

Remember to have enough copies to file in district records where needed.
Go to https://tap.dor.mt.gov/
Enter your user name and password and sign in
Using the online system

Click File a return under I Want to
Click on the file return for the period you are reporting for.
Fill in your data in the boxes if you use the website to make your payments then a bunch of the information will auto populate.

Be sure to enter whether you will be sending your W2’s and 1099’s electronically or by paper.
Click on verify and edit payments and make sure that all of your payments are there (it will auto populate if you use it for your payments) if they are not there then manually put the information in.
Using the online system

Fill out the information on the right hand side with payment date, amount and then confirm the amount then click submit. It will then ask you to confirm using your password.
Once you have clicked submit it will give you an option to print a copy with the confirmation code on it. Do so and put in your records.
Just as a reminder governmental entities need to change their rates starting July 1st.

All districts will report and pay in quarterly. The department of Labor & Industry Unemployment Contributions Bureau will send you a form or you can get one off their website for those district who do not use QuickBooks payroll.

If you choose to pay through the online service follow the next 7 slides that will show you how to register and use the site.
How to sign up for access to UI eServices for Employers

As of February 24th, 2014, UI eServices for Employers replaces both WOW and UI4Employers. If you have not already signed up for access to the new UI eServices, you must do so (even if you were formerly using WOW and/or UI4Employers).

PLEASE NOTE: UI eServices for Employers recognizes you based on a Montana ePass user id. If you do not already have an ePass user id, you must create one before you can request access to eServices. You must utilize the same ePass user id each time you return to UI eServices for Employers. You cannot log into UI eServices for Employers using a Login with OpenID. If this is the only ePass Montana log in you have, you will need to create a new ePass login.

The following step-by-step directions will help guide you through the process to gain access to UI eServices. There are two parts to the process: log into ePass (may require creating an ePass account) and sign up to use UI eServices. The initial eServices registration process will only need to be completed the first time you are gaining access to the service.

Before beginning, if you are an existing (active or inactive) employer or employer representative (employee who prepares reports, etc.) please make sure you have the following information available to you:

- Your business' FEIN, UI Account Number, and Mailing ZIP Code
- Your business' Total UI Rate
- The last quarterly UI report filed for your business

If you are a new employer, and have not registered for Unemployment Insurance yet, you will need to do so. Please see the New Employer section of this document.

If you are a Third Party Agent (TPA), see the third party agent section of this document before beginning.

Additional Notes/Tips before Beginning:

- In UI eServices, anything highlighted in yellow is a required field and anything in red is in error. If you are not being allowed to proceed to the next step, please check for any fields that are still yellow or red.

Existing Employers

From the UI eServices for Employers starting page (uleservices.mt.gov):

1. Click on the blue link that says “Click Here to Log In Using ePass”.
   - You will be directed to the ePass Montana home page on the Montana.gov website
2. Click “Login” under the section titled “Login with ePass Montana”.
3. If you are an existing ePass user, skip to Step 8.
4. If you are not an existing user, under the New User section, click “Create an Account”
5. Enter the following required fields:
   - First Name
   - Last Name
   - Primary Email
How to sign up for access to UI eServices for Employers

- Verify Primary Email
- Username
  - Can be anything you choose but must be at least 6 characters long
- Password
  - Can be anything you choose but must be at least 8 characters long and must contain both letters and numbers. Your password can not be the same as your username and it is case sensitive.
- Verify Password
- Password Hint
  - Used to help you remember your password (should not be your password)
- Security Info
  - Choose 3 security questions from the drop down boxes provided and enter the answer to each. Be sure to enter questions and answers you will remember as these will be used to reset your ePass password if you ever forget it.

6. Click Save Changes.
7. You will be redirected back to uieservices.mt.gov. **Proceed to Step 10.**

**Existing ePass User:**

8. Under the "Existing User" section, enter your ePass Username and Password.
9. Click "Login"
   - You will be redirected back to uieservices.mt.gov. Proceed to Step 10.

**UI eService access for existing or new ePass User:**

10. Click the blue link that says "New to UI eServices? Click Here to Sign up for Online Access".
11. Select access type by clicking in one of the two radio buttons, choose either
    - Employer/Employer Representative, or
    - Third Party Agent (If you are Third Party Agent, go to the TPA section of this document)
12. ePass Username – No entry necessary, this will be brought over automatically from ePass
13. Enter a **Contact Name** (your name)
14. Enter a **Contact Email** (the best email address to use to reach you)
15. Enter **Contact Phone Number** (best phone number to reach you at)
   - Note: The first box for the Contact Phone Number is a drop down box for you to describe what type of phone number you are entering (Cell, Fax Number, Office, or Residence). The second box is where you enter the actual number.
16. Enter **Alternate Phone Number** (not required)
   - Note: The first box for the Contact Phone Number is a drop down box for you to describe what type of phone number you are entering (Cell, Fax Number, Office, or Residence). The second box is where you enter the actual number.
17. Choose a **Secret Question** from the drop down box
18. Enter the **Secret Answer** to the question chosen in Step 17.
19. Enter the **Secret Answer** a second time to **Confirm** the answer.
   - Note: Your “Secret Answer” will be used as a second layer of security within ePass, you will be asked to enter your secret answer when you save and/or submit reports, payments, or other requests.
20. From the drop down menu answer the question "Are you a new Employer?"
How to sign up for access to UI eServices for Employers

- If you answer yes, select the blue link that appears to be redirected to register for a UI Account number.
- If you answer no, proceed with step 16.

The information entered in the following steps will be validated against what we currently have in our system to gain access; your answers must match what we have.

21. Enter your business’ FEIN number.
22. Enter your business’ UI Account Number.
23. Enter your business’ Mailing Address Zip Code.
24. Select the radio button that best describes “What is your Business Role?”
   - I am an owner, officer, or other principal of the business
   - I am an authorized employee of the business that can have online access
25. Using the drop down box, answer the question “Is your Account Number Still Active?”
   - If you enter YES, proceed with step 25
   - If you enter NO, skip to step 35
26. Click either the Yes or No radio button to answer the question “Has a UI-5 been filed for your business?”
   - Note: A UI-5 is the quarterly report submitted each quarter listing your employees and the wages paid them. If you have submitted any of these in the past, answer Yes to this question.
27. Using the drop down box answer the question “What is your business’ Employer Class?”
   - Note: This question is referring to whether or not your business is Experience Rated (most employers), Governmental, or Reimbursable (501(c)(3) Non-profits who selected the reimbursable option).
28. Enter the answer to “What is your business’ 2014 total UI Tax Rate?”
   - This is your TOTAL rate for 2014 (UI rate + AFT rate).
   - Enter the rate using this format: __%. Do not enter the % sign.
29. Enter the answer to the question “What were the total gross wages reported on the last quarterly report filed for your business?”
   - Gross wages are the total amount of wages paid to your employees before any amount of excess wages (wages over the wage base) are subtracted. This is line 1 under Step 3 on the paper quarterly report.
   - Use the last quarterly report you filed with us, not the one you are currently trying to file.
   - You do not need to enter commas, but do include the decimal.
   - If the total gross wages in the last quarter you reported were 0.00, check the Zero Reported checkbox.
30. Choose an additional question to answer from the drop down box.
   - What was the amount of your business’ last payment posted after 2/24/2014?
     - This question can only be used if a payment has been made since we went live with our new system. If you have not made a payment between 02/24/14 and today, select the other question.
   - What were the total taxable wages reported on the last quarterly report filed for your business?
     - Taxable wages are the amount of wages after excess (if applicable) has been subtracted. For experience rated employers, this is line 3 under Step 3 on the
How to sign up for access to UI eServices for Employers

paper quarterly report. For Governmental or Reimbursable employers, it would be the same as the gross amount reported as excess cannot be claimed.
- Use the last quarterly report you filed with us, not the one you are currently trying to file.
- You do not need to enter commas, but do include the decimal.
- If the total taxable wages in the last quarter you reported were 0.00, check the Zero Reported checkbox.

31. Click Submit.
32. You should receive a confirmation page, you may print the confirmation page if you choose
33. Proceed into eServices by clicking OK
34. Enter your “Secret Answer” that you created for eServices (not your ePass password).

If your UI Account Number is no longer active

35. Click either the Yes or No radio button to answer the question “Has a UI-5 been filed for your business?”
   - Note: A UI-5 is the quarterly report submitted each quarter listing your employees and the wages paid them. If you ever submitted any of these in the past, answer Yes to this question.
36. Using the drop down box, answer the question “What was your business’ Employer Class?”
   - Note: This question is referring to whether or not your business was Experience Rated (most employers), Governmental, or Reimbursable (501(c)(3) Non-profits who selected the reimbursable option).
37. Enter the answer to the question “What year did you inactivate your account?”
38. Enter the answer to the question “What were the total gross wages reported on the last quarterly report filed for your business?”
   - Gross wages are the total amount of wages paid to your employees before any amount of excess wages (wages over the wage base) are subtracted. Line 1 under Step 3 on the paper quarterly report.
   - Use the last quarterly report you filed with us, not the one you are currently trying to file.
   - You do not need to enter commas, but do include the decimal.
   - If the total gross wages in the last quarter you reported were 0.00, check the Zero Reported checkbox.
39. Choose an additional question to answer from the drop down box.
   - What was the amount of your business’ last payment posted after 2/24/2014?
     - This question can only be used IF a payment has been made since we went live with our new system. If you have not made a payment between 02/24/2014 and today, select the other question.
   - What were the total taxable wages reported on the last quarterly report filed for your business?
     - Taxable wages are the amount of wages after excess (if applicable) has been subtracted. For experience rated employers, this is line 3 under Step 3 on the paper quarterly report. For Governmental or Reimbursable employers, it would be the same as the gross amount reported as excess cannot be claimed.
     - Use the last quarterly report you filed with us, not the one you are currently trying to file.
How to sign up for access to UI eServices for Employers

- You do not need to enter commas, but do include the decimal.
- If the total taxable wage in the last quarter you reported were 0.00, check the Zero Reported checkbox.

40. Click Submit.
41. You should receive a confirmation page; you may print the confirmation page if you choose
42. Proceed into eServices, clicking OK
43. Enter your “Secret Answer” that you created for eServices (not your ePass password).

THIRD PARTY ADMINISTRATOR (TPA)

To sign up for eServices access as a Third Party Administrator (TPA), you must be recorded as a customer with Montana Unemployment Insurance. You DO NOT have to have (or are required to have) a Montana UI Account. If you are unsure if you are recorded as a customer with us, please contact us at 406-444-6963 or uieservices@mt.gov

From the UI eServices for Employers starting page (uieservices.mt.gov):

1. Click on the blue link that says “Click Here to Log In Using ePass”.
   - You will be directed to the ePass Montana home page on the Montana.gov website
2. Click “Login” under the section titled “Login with ePass Montana”.
3. If you are an existing ePass user, skip to Step 8.
4. If you are not an existing user, under the New User section, click “Create an Account”
5. Enter the following required fields:
   - First Name
   - Last Name
   - Primary Email
   - Verify Primary Email
   - Username
     - Can be anything you choose but must be at least 6 characters long
   - Password
     - Can be anything you choose but must be at least 8 characters long and must contain both letters and numbers. Your password cannot be the same as your username and it is case sensitive.
   - Verify Password
   - Password Hint
     - Used to help you remember your password (should not be your password)
   - Security Info
     - Choose 3 security questions from the drop down boxes provided and enter the answer to each. Be sure to enter questions and answers you will remember as these will be used to reset your ePass password if you ever forget it.
6. Click Save Changes.
7. You will be redirected back to uieservices.mt.gov - Proceed to Step 10

Existing ePass User:

8. Under the “Existing User” section, enter your ePass Username and Password.
How to sign up for access to UI eServices for Employers

9. Click "Login"
   - You will be redirected back to uieservices.mt.gov

UI eService access for existing or new ePass User:

10. Click the blue link that says “New to UI eServices? Click Here to Sign up for Online Access”.
11. Select the TPA access type by clicking the radio box next to Third Party Agent
12. ePass Username – No entry necessary, this will be brought over automatically from ePass
13. Enter a Contact Name (your name)
14. Enter a Contact Email (the best email address to use to reach you)
15. Enter Contact Phone Number (best phone number to reach you at)
   - Note: The first box for the Contact Phone Number is a drop down box for you to describe what type of phone number you are entering (Cell, Fax Number, Office, or Residence). The second box is where you enter the actual number.
16. Enter Alternate Phone Number (not required)
   - Note: The first box for the Contact Phone Number is a drop down box for you to describe what type of phone number you are entering (Cell, Fax Number, Office, or Residence). The second box is where you enter the actual number.
17. Choose a Secret Question from the drop down box
18. Enter the Secret Answer to the question chosen in Step 17.
19. Enter the Secret Answer a second time to Confirm the answer.
   - Note: Your “Secret Answer” will be used as a second layer of security within ePass, you will be asked to enter your secret answer when you save and/or submit reports, payments, or other requests.
20. Enter the ID you would like to enroll with:
   - The first box is a drop down to select which type of ID you will be using, either FEIN or SSN (social security number)
   - In the second box, enter the ID number. NOTE: This number must match what we have in our system; if you are getting an error, it may mean that you are not registered as a customer in our system. See the phone number and email above to contact our office to get registered.
21. Enter the Business Name/Legal Name
22. Enter the Mailing Address Zip Code
   - If you have multiple locations, use the zip code of the main office registered with UI
23. Click submit
24. You should receive a confirmation page; you may print the confirmation page if you choose
25. Proceed into eServices by clicking OK
26. Enter your “Secret Answer” that you created for eServices (not your ePass password).
27. Contact our office to attach your clients (if you have submitted the proper authorization forms) OR proceed into eServices and use the “I want to… Add Employer’s Account Access” option (requires you to upload the authorization form for each client).

New Employer Registration
How to sign up for access to UI eServices for Employers

From the UI eServices for Employers starting page (uieservices.mt.gov):

1. Click on the blue link that says “Click Here to Log In Using ePass”.
   - You will be directed to the ePass Montana home page on the Montana.gov website
2. Click “Login” under the section titled “Login with ePass Montana”.
3. If you are an existing ePass user, skip to Step 8.
4. If you are not an existing user, under the New User section, click “Create an Account”
5. Enter the following required fields:
   - First Name
   - Last Name
   - Primary Email
   - Verify Primary Email
   - Username
     - Can be anything you choose but must be at least 6 characters long
   - Password
     - Can be anything you choose but must be at least 8 characters long and must contain both letters and numbers. Your password cannot be the same as your username and it is case sensitive.
   - Verify Password
   - Password Hint
     - Used to help you remember your password (should not be your password)
   - Security Info
     - Choose 3 security questions from the drop down boxes provided and enter the answer to each. Be sure to enter questions and answers you will remember as these will be used to reset your ePass password if you ever forget it.
6. Click Save Changes.
7. You will be redirected back to uieservices.mt.gov - Proceed to Step 10

Existing ePass User:

8. Under the “Existing User” section, enter your ePass Username and Password.
9. Click “Login”
   - You will be redirected back to uieservices.mt.gov

Once you are logged in through ePass, proceed with registering for a Montana Unemployment Insurance account by:

1. Clicking the blue link that says “New Employer? Click here to Apply for a New UI Account”
2. Proceed through steps 1 thru 7 of the registration process, answering at a minimum all required questions (highlighted in yellow)
3. At any time, you may “Save and Finish Later”. Be sure to copy or save your confirmation number so that you can return to complete the registration later.
When are your reports due?

Keep the handy chart below as a reminder for when your UI reports are due.

**When are my UI Quarterly Reports due?**

To avoid penalty and interest charges, your UI-5 quarterly wage report and payment must be postmarked or submitted on-line by the following dates:

<table>
<thead>
<tr>
<th>Quarter:</th>
<th>Report Covering:</th>
<th>Postmarked By:</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Quarter</td>
<td>January, February,</td>
<td>April 30</td>
</tr>
<tr>
<td></td>
<td>March</td>
<td></td>
</tr>
<tr>
<td>2nd Quarter</td>
<td>April, May, June</td>
<td>July 31</td>
</tr>
<tr>
<td>3rd Quarter</td>
<td>July, August, September</td>
<td>October 31</td>
</tr>
<tr>
<td>4th Quarter</td>
<td>October, November,</td>
<td>January 31</td>
</tr>
<tr>
<td></td>
<td>December</td>
<td></td>
</tr>
</tbody>
</table>

If the due date is on a weekend or holiday, the next business day becomes the date the quarterly reports and payment must be postmarked or submitted.
Unless you download the form from the website this area should be filled out for you and all you need to do is check for accuracy. Just as a reminder that governmental entities do not have a wage base.

Unless you have changes to be made you should not have to do anything with this area.

Enter your employee’s information from your tracking sheet here.

Here you will calculate the tax following the instructions.

Lastly you will make the check and sign and date the form to send in.
If you use QuickBooks Payroll the software will automatically fill in the form. Just remember to write/ print your check and mail it in. So in QuickBooks

You will click on the QuickBooks Icon on your desktop or taskbar which will take you to the company screen.

Click on the company you are paying from and click open.

Enter your password and click ok.

This will take you to your QuickBooks home screen.
On your home screen click on process payroll forms or click on the employees icon on the upper task bar and then click on Payroll Tax forms & W-2’s then on process payroll forms. Both will take you to the Employees Center.
On the Employee Center screen you will click on the file forms tab then scroll down and click on the UI-5 Employer’s Unemployment Insurance Quarterly Report, then create form.
You will need to enter the reporting period for the report and click OK.

Ensure your rates are correct and note that governmental entities do not have a wage base.

Click next..
This is the voucher that needs to be sent in with the payment. Then click next.

This is the instructions page which tells you where you need to send the check and report. Remember to print a copy for your records.
For those districts that choose to you can use the DOL E pass system to do your reporting. Again you will have to register for a username and password for the system.
Log into the system using the E-pass then your username and password.
Click on your Account Id under my UI Tax Accounts.
Find correct date for the reporting period that you are reporting for now you can either file your report or pay the payment at this time. Let’s start with file a report first. So click on file now..
Fill out the information in each section as you would on the paper form. You will need to add a row for each employee in the chart.
Fill out the information in each section as you would on the paper form. You will need to add a row for each employee in the chart.
Annually you will have to fill out a payroll report. Montana State Fund will send the instructions and forms to you or you can register on their website and fill out online.

The next few slides will show you the instructions and forms that will need to be filled out. For those of you who use QuickBooks if you run a payroll report for the reporting period it will give you the information you need. (same report created in slides 30-35)

For those of you who complete your payroll by hand you and use your ledger sheet or excel sheet from the reporting period.

Upon Completion and submission of the report the Montana State Fund will send you your bill which can be paid in 3 installments or all at once.
Payroll Report Instructions

For policies with new or renewal effective dates of July 1, 2014 to July 1, 2016.

Please Read These Instructions Carefully Before Completing Your Payroll Report

You must complete and return the enclosed report, even if you did not have employees during the period. If you did not have employees or other reportable payroll, enter “0.” All policies are subject to a minimum premium of $405 including a $108 expense constant for this policy period. If actual premium plus expense constant for the policy period is less than the minimum, the entire minimum premium will be required. If your actual premium for the policy period exceeds $405 you will not pay the minimum premium.

You must advise us of any changes that occur in your business (such as name, mailing address, location, ownership, change in operations, or if you no longer have employees) and the effective date of the change.

Copy the completed report for your records and submit the entire form to Montana State Fund by the due date. If the report is not received in our office by the due date, your policy will be cancelled 30 days after the due date. Failure to remit items by the due date may result in a suspension of a higher premium rate in the future.

General Report Requirements

You must report the following items that constitute earnings:

1. Wages, salaries, commissions, bonuses, vacation pay, holiday pay, sick leave and piecework payments.
2. Payments made under any incentive plan or profit sharing arrangement.
3. Employee contributions to insurance, retirement, pension, deferred compensation or cafeteria plans and amounts required by law (social security, etc.).
4. Actual value of any substitutes for monetary payments, including but not limited to, meals and lodging, value of rent or housing, store certificates, merchandise and credits.
5. Travel allowance payments if the employee received a specific allowance to get to and from a specific job. (Don’t report a travel allowance if it is a reimbursement of the employee’s actual expenses.)
6. Payments or allowances to employees for hand or power tools furnished by employers. (Don’t report a payment if it is a reimbursement of the employee’s actual expenses.)
7. Tips or gratuities received by employees and documented for Federal tax purposes.
8. Employer contributions to a non-qualified employee pension plan.

Your reported payroll may be limited by the following:

1. Overtime Wages: Report overtime hours, worked at an increased rate of pay, at the regular rate of pay, not at the overtime rate.
2. Heavy Equipment Rental: You may exclude the reasonable rental value of heavy equipment, for example logging tractors and bulldozers, furnished by an employee. The excluded amount cannot exceed 75% of the employee’s gross remuneration.

3. Interchange of Labor: Some employees may perform duties directly related to more than one classification. In such circumstances, an employee’s remuneration may be divided between two or more classifications provided:
   - The classifications are properly assigned to the employer and the classifications do not prohibit payroll division, AND
   - The employer maintains payroll records disclosing the actual payroll by classification for each such individual employee. An estimated or percentage allocation of payroll is not permitted. If original payroll records do not disclose the actual payroll applicable to each classification, the entire payroll of the individual employee will be reported in the classification carrying the highest rate and describing all or some of the employee’s duties.
   - Payroll division is not permitted between any other classification code(s) and classification codes 8810 - clerical office employees, 6172 - outside sales, or 4748 - automobile salesmen.

Your reported payroll need NOT include:

1. Employer contributions to an employee group insurance or qualified pension plan.
2. A special reward paid an employee for individual invention or discovery.
3. Tips or other gratuities received by employees in excess of those documented for federal tax purposes.
4. Dismissal or severance payments, except for time worked and paid vacation or sick leave benefits.
5. Vacation or sick leave benefits accrued but not paid.
6. Employee expense reimbursements, like meals, lodging, travel, equipment maintenance, etc., need not be reported as wages provided all the reimbursements are entered separately in your records; the employee could reasonably be expected to incur the expenses while conducting your business; the reimbursement is not based on a percentage of the employee’s wages or deducted from the employee’s wages; and the reimbursement does not replace the customary wage for the occupation. Providing the above criteria are met, employee expense reimbursements may be supported by actual receipts. If receipts are not maintained, the following alternatives are acceptable:

   **Meals and Lodging:**
   - Drivers employed by a motor carrier with interstate operating authority: A flat rate of $30 for each calendar day worked in a travel status.
   - Other Employees:

   **Meals**
   - Within Montana: $5.00
   - Out of State (10/109-Current): $7.00

   **Overtime Lodging:** $12.00

   **Passenger Vehicle:**
   - Effective 07/01/2014 Maximum allowance of $0.560 per mile; 1000+ miles $0.530 per mile.

   **Chain Saw Rent and Related Timber Falling Expenses:** Maximum daily rate of $22.50.
Dependent Family Members and Optional Coverage Section

Any covered family members and/or other optional coverages are shown by coverage period in this section.

Dependent Family Members: Coverage is not required for dependent family member employees or the spouse of a sole proprietorship or partnership if the employer can claim them as exemptions for federal income tax purposes; however, coverage may be elected by the employer. Report actual earnings of all covered family member employees, by class code, in the “All Other Employees” area of the Classification and Earnings section.

Corporations and Limited Liability Companies (LLC’s): Coverage is required for employees who are family members of corporate officers, managers of a manager-managed LLC, or members of a member-managed LLC; therefore, report earnings of these employees in the “All Other Employees” area of the Classification and Earnings section.

Optional Coverages: Coverage for these employments is not required but may be elected by the employer. Actual earnings are to be reported for approved optional employments except:

Volunteer Labor: Assumed earnings are equal to earnings of regular, paid employees doing the same or similar work.

Volunteer Emergency Medical Technician (EMT) not providing services for a volunteer firefighting organization: Assumed earnings are based on the number of volunteer hours of each EMT times the average weekly wage divided by 40 hours, subject to a maximum of 60 hours per week. The average weekly wage for this policy period is $728.37 and the maximum is $1,962.56. (The term “volunteer hours” means all the time spent by a volunteer EMT in the service of an employer, including but not limited to training time, response time, and time spent at the employer’s premises.)

Rural Volunteer Firefighters & Volunteer EMT’s for a volunteer firefighting organization must be listed on a roster of service maintained by the employer. A flat assumed monthly payroll of $533.33 shall be reported for each person on the roster for any month in which the person is on the roster of service.

Volunteer EMT elected coverage for Sole Proprietor or Partner NOT providing services for a volunteer firefighting organization: Wages must be reported at an assumed wage of 2,080 hours at the state’s minimum wage.

Working for Aid/Sustenance: Actual value of the aid and/or sustenance. Report covered employees, by class code, in the “All Other Employees” area of the Classification and Earnings section.

Covered Owners or Officers: Names and coverage periods of all covered corporate officers, LLC managers, owners, partners, or LLC member/managers are shown in the “Person/Persons Covered” area of the Classification and Earnings section.

Sole Proprietorship, Partnership, Limited Liability Partnership (LLP), and Member-Managed Limited Liability Company (LLC) Type Entities

Elected Coverage: Premium is due if you elected coverage. Elected coverage levels are subject to minimum and maximum amounts. The total reportable payroll amount, based on the elected coverage level for each covered owner, partner or member/manager is printed. You must report that amount in the proper class code(s).

Minimum and maximum coverage levels: Maximum – $55,276.00 per year (or $151.44 per calendar day). Minimum – $10,800.00 per year (or $29.59 per calendar day). If an owner, partner, or member/manager elects the maximum coverage level, we will automatically adjust the monthly rate upon renewal in future years. Any other change must be requested in writing and in advance.

Corporate and Manager-Managed Limited Liability Company (LLC) Type Entities

Elected Coverage: Premium is due if you elected coverage. Elected coverage levels are subject to minimum and maximum amounts. The total reportable payroll amount, based on the elected coverage level for each covered officer or manager, is printed. You must report that amount in the proper class code(s).

Minimum and maximum coverage levels: Maximum – $55,276.00 per year (or $151.44 per calendar day). Minimum – $10,428.00 per year (or $26.57 per calendar day). If an officer or LLC manager elects the maximum coverage level, we will automatically adjust the monthly rate upon renewal in future years. Any other change must be requested in writing and in advance.

Automatic Coverage: Premium is due and officer(s) or LLC manager(s) are automatically included if they meet all five of the criteria listed below. You must report actual earnings subject to annual minimum and maximum amounts. Dividends paid to covered officers of Sub-Chapter S corporations are also considered reportable earnings.

An officer or LLC manager is automatically included if all of the following criteria are met:

1. The officer or LLC manager owns less than 20% of the shares of stock in the corporation or limited liability company.
2. The officer or LLC manager is not engaged in household employment for the corporation or the limited liability company.
3. The officer or LLC manager is not the spouse, child, adopted child, stepchild, mother, father, son-in-law, daughter-in-law, nephew, niece, brother, sister of a corporation officer or limited liability company manager who owns 20% of the number of shares of stock in the corporation or limited liability company.
4. The officer or manager owns less than 20% of the shares of stock in the corporation or limited liability company, but when the officer or manager’s shares are aggregated with one or more of the family members listed in number 3 above total is still less than 20%.
5. The officer or LLC manager receives pay from the corporation or limited liability Company for the performance of the ordinary duties.
Minimum and maximum automatic coverage levels: Maximum – $55,278.00 per year (or $151.44 per calendar day). Minimum – $6,000.00 per year (or $16.44 per calendar day). Actual wages for automatically covered officers or LLC managers must be reported, subject to the minimum and maximum.

Examples of Automatic Coverage Calculation, Coverage Period 7/22/2015 – 9/30/2015

1. Actual Earnings Calculation Reportable Earnings
   $9,500.00 2 months @ $4,806.33 = $9,212.66
   (over the maximum) 10 days @ $151.44 = $1,514.40
   TOTAL = $10,727.06

2. Actual Earnings Calculation Reportable Earnings
   $300.00 2 months @ $500.00 = $1,000.00
   (under the minimum) 10 days @ $16.44 = $164.40
   TOTAL = $1,164.40

NOTE: The minimum reportable amounts for officers and LLC managers are different when coverage has been elected vs. automatic coverage. See above.

You may obtain necessary forms and/or instructions to elect or rescind coverage for owners, officers, and other optional coverages by contacting our office.

Classification and Earnings Section

A brief description of each assigned classification code is printed on the report for each covered owner or officer and for “All Other Employees.” You should contact our office for additional class codes if you have operations not described on the report.

For persons listed by name, enter the elected wage level or earnings as described above. If multiple class codes are assigned and division of payroll is allowed, the wage level or earnings may be divided among those codes.

In the “All Other Employees” area, enter earnings, by class code, of all regular employees and those for whom optional coverage has been elected as indicated in the Dependent Family Members and Optional Coverage section.

Sum all reported Earnings and enter the total in the Total Earnings area. Also, enter the total number of full-time and part-time employees reported in the spaces provided.

Example of Classification and Earnings Section

<table>
<thead>
<tr>
<th>Classification and Earnings</th>
<th>Code</th>
<th>Description</th>
<th>Earnings</th>
</tr>
</thead>
<tbody>
<tr>
<td>All Other Employees 07/01/2011 – 10/01/2011</td>
<td>5022-01</td>
<td>Masonry NOC</td>
<td>$10,483.47</td>
</tr>
<tr>
<td>Employer, J.Q. 07/01/2011 – 10/01/2011 LVL $2,700</td>
<td>5022-01</td>
<td>Masonry NOC</td>
<td>$2,150.00</td>
</tr>
<tr>
<td></td>
<td>5443-00</td>
<td>Lathing &amp; Drivers</td>
<td>3,462.80</td>
</tr>
<tr>
<td></td>
<td>5443-00</td>
<td>Lathing &amp; Drivers</td>
<td>550.00</td>
</tr>
<tr>
<td>Total Number Full-time Employees Reported</td>
<td>3</td>
<td>Total Earnings</td>
<td>$16,648.27</td>
</tr>
<tr>
<td>Total Number Part-time Employees Reported</td>
<td>1</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

On the back of the report, list individual employees reported in the Classification and Earnings section (all regular employees and those for whom coverage is specifically indicated). Include the state of residence, class code, and reported earnings of each employee.

The employer or their authorized representative MUST sign and date the report. Please include the telephone number so we may contact the appropriate person, if necessary.

Important Information

Your Payroll Report must be received in our office by the stated due date.

We will calculate premium when we receive your report and send you a payroll and premium recap. The recap will outline the premium calculation. Your next invoice will reflect any resulting charges or credits.

If you have any questions or need further information on how to complete the Payroll Report, please contact a Customer Service Specialist at 800-332-6102 or 406-465-5000.

Thank you for insuring with Montana State Fund.
PAYROLL REPORT
Submit Your Payroll Report Online! Go to our website and click on I Am An Employer or you may complete and return this report.

PETROLEUM COUNTY CONSERVATION DISTRICT
613 BROADWAY
WINNETT MT 59087

Policy #: 03-105079-4
Date Issued: 06/30/2014
Due Date: 07/31/2014
Policy Status: Active
Policy Period: From 07/01/2013 To 07/31/2014

** IMPORTANT NOTICE **

Your policy will be subject to cancellation if this report is not received in our office by the stated DUE DATE.

Dependent Family Members and Optional Coverage Endorsements: Earnings of dependent family members and employees engaged in the listed optional coverages must be included in the appropriate “All Other Employees” section in the Classification and Earnings section.

### Classification and Earnings

<table>
<thead>
<tr>
<th>Person/Persons Covered</th>
<th>Class Coverage Dates</th>
<th>Class Code</th>
<th>Description</th>
<th>Earnings</th>
</tr>
</thead>
<tbody>
<tr>
<td>ALL OTHER EMPLOYEES</td>
<td>07/01/2013-07/31/2014</td>
<td>3743-00</td>
<td>MUNICIPAL: PROFESSIONAL, OR</td>
<td>$743-00</td>
</tr>
</tbody>
</table>

Total Number Full-Time Employees Reported

Total Number Part-Time Employees Reported

Total Earnings

List all employees, covered owners or officers, and individuals covered under optional coverage endorsements. If your policy includes optional coverages (listed on the front of this payroll report), you must report payroll for all covered individuals. Use additional sheets if necessary.

Customer Service: 800-332-6102 Fax: 406-495-5020

Authorized signature

Date

Phone Number

By submitting this report, it is understood this payroll information entered on this report and attachments is true, correct, and accurately reflects the earnings of all covered employees, owners, or officers, in accordance with the payroll & premium record instructions. Misrepresenting or falsifying employment records or information or refusing to pay premiums may subject the employer to fines and/or imprisonment.

Policy #: 03-105079-4
Date Issued: 06/30/2014
Using the online system

Go to https://www.montanastatefund.com

Click on the create an “Online Account”
Using the online system

Go to https://www.montanastatefund.com

Click on the create an “MSF Online Access form”
Fill out both pages and submit to Montana State Fund
Once you receive your user id and password go back to the website and click on the top and enter your user id and password.
Monthly Retirement & Health Insurance Reporting & Payments

Note: This section or parts of it may not apply to your district. Districts use a lot of different options when it comes to their employee benefits.
For those districts that use Montana Public Employees 
Montana Retirement System (PERS or MPERA)  
http://mpera.mt.gov/index.shtml  
PERS requires monthly payments within 5 working days of payday. 
Follow their payment methods per their handbook.

Once you have signed up with MPERA and have your Org ID go to: https://eric.mt.gov/perisess/wfmlogine.aspx to enter into the ERIC online reporting system.

Online Handbook is located at:  
Click on Login using ePass if you have an account:

Click on the create an ePass account to create one if you do not already have one.
Enter your user name and password to login to ERIC
Enter your contact ID number and your Org ID number then click select.
You will need to fill out this form and have it on file with MPERA as well.
Click on the Organization Profile and make sure your information is correct the first time you login.
If you have any new enrollments (you will need to do this the first time for all your employees) Click on Enroll new employee and enter each employees information.
Online Handbook is located at:

If you go to page 69 Manual Employer Payroll Reporting this section will walk you through how to enter your payroll information manually (what most district do since they use QuickBooks)

Be sure to use the icons on the top right of your screen to navigate the system not the ones on the left hand side as this can cause issues.
Here is a chart to help you figure out which coverages are to be reported on your W-2's.