



**GREAT FALLS  
COLLEGE**

**MONTANA STATE  
UNIVERSITY**

## Payroll Packet

### Welcome to Great Falls College Montana State University!

Listed below is a checklist with items that need to be *completed and returned prior to beginning employment*. Once your completed Payroll Packet has been received, your employee ID and e-mail account can be created, and you will be set up in payroll.

*If you have any questions, please contact us.*

## Checklist



### New Payroll Packet

**Check both sides of pages which require responses AND check boxes below.**

- Marketplace Insurance Acknowledgment** (in compliance with The Affordable Care Act)
- New Employee Information Form** (2 pages)
- EEO**
- Form W-4** (federal)
- Form MW-4** (state)
- Direct Deposit Form** (optional)
- Statement of Selective Service Registration Status**
- Form I-9:** started electronically, check your email for the link. Once that is completed bring your identification in to be verified in person. (copies of documents will NOT be accepted). Acceptable document lists can be found on the last page of this packet.

**Choose:**

- One document from column A  
OR
- One document from column B AND one document from column C

**Please return your completed Payroll Packet to:** Human Resources  
 Great Falls College MSU 2100  
 16<sup>th</sup> Avenue S Great Falls, MT  
 59405  
 Fax: 406-268-3709

## Contacts

### Academic Affairs

Leanne Frost  
 Executive Director of Instruction 771-4372  
 Toni Quinn  
 Academic Affairs Coordinator 771-2268

### General Studies

Gregory Johnson 771-4304  
 Division Director  
 Catherine Joshu 771-4350  
 Administrative Associate

### Health Sciences

Julie Barnwell 771-4389  
 Division Director  
 Terri Jarvey  
 Health Science 771-4364  
 Division Coordinator

### Career & Technical Education Continuing Education & Training

Quincie Jones 268-3723  
 Executive Director  
 Jordan Laverdure 268-3734  
 Administrative Associate

### Human Resources

Rachell Rivers 268-3701  
 Human Resources Manager  
 Kendra Lau 771-4338  
 Human Resources Specialist

### Payroll

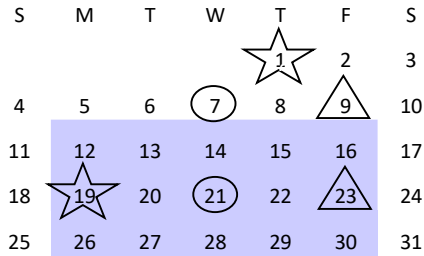
Marie Cherry 268-3722  
 Payroll Manager

GREAT FALLS COLLEGE MSU  
 BI-WEEKLY PAYROLL CALENDAR  
 2026

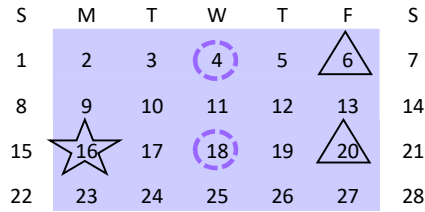
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 HOLIDAYS ☆

BLOCK A - '25/'26 ○  
 BLOCK B - '25/'26 ●  
 SUMMER - '26 ↻  
 BLOCK A - '26/'27 ○  
 BLOCK B - '26/'27 ●

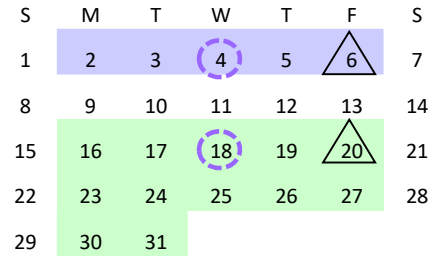
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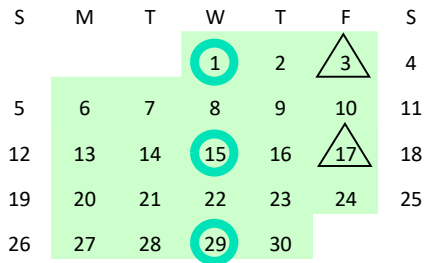
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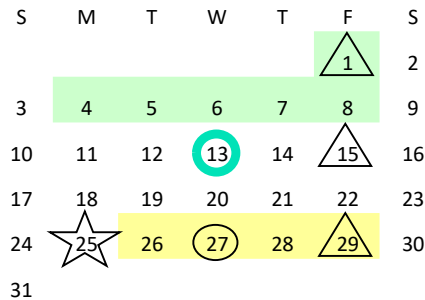
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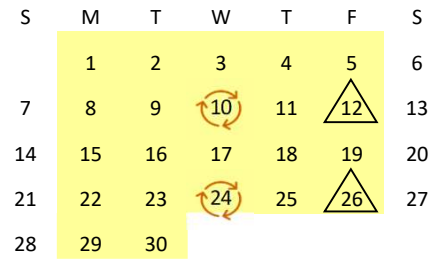
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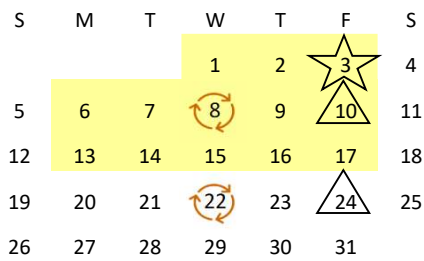
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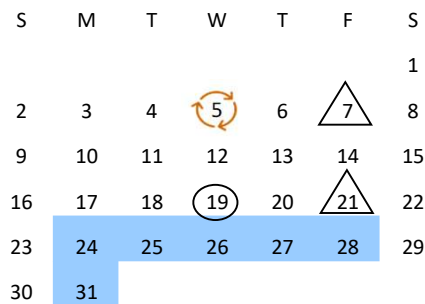
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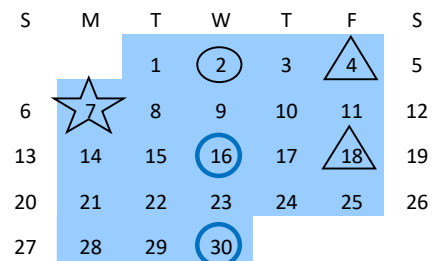
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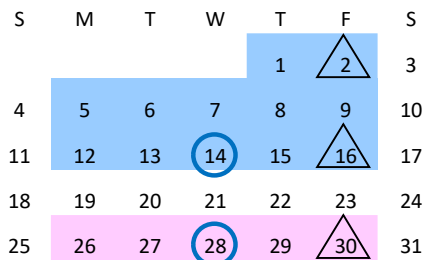
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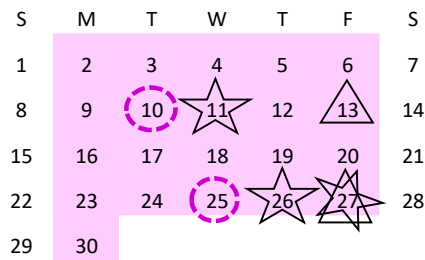
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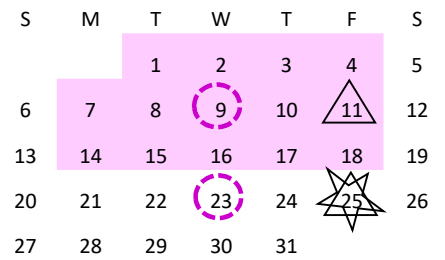
OCTOBER



NOVEMBER



DECEMBER





# 2024 Notice of the Health Insurance Marketplace Coverage Options and Your Health Coverage



## PART A: General Information

The Affordable Care Act (ACA) allows health insurance to be purchased through the Health Insurance Marketplace. To assist you as you evaluate options for you and your family, this notice provides some basic information about the Marketplace and employment-based health coverage offered by the Montana University System.

### What is the Health Insurance Marketplace?

The Marketplace is designed to help you find health insurance that meets your needs and fits your budget. The Marketplace offers "one stop shopping" to find and compare private health insurance options. You may also be eligible for a tax credit that lowers your monthly premium. The open enrollment period for health insurance coverage through the Marketplace begins November 1st, for coverage beginning January 1st. Other enrollment opportunities may apply.

### Can I Save Money on my Health Insurance Premiums in the Marketplace?

You may qualify to save money and lower your monthly premium, but only if your employer does not offer you coverage or offers coverage that doesn't meet certain standards. The savings on your premium that you're eligible for depends on your household income.

### Does Employer Health Coverage Affect Eligibility for Premium Savings through the Marketplace?

Yes. If you are eligible for health coverage from your employer that meets certain standards, you will **not** be eligible for a tax credit through the Marketplace, and you may wish to enroll in your employer's health plan. However, you may be eligible for a tax credit that lowers your monthly premium, if your employer does not offer coverage to you, or does not offer coverage that meets certain standards. If the cost of a plan from your employer that would cover you (and not any other members of your family) is more than 9.12% of your household income for the year, or if the coverage your employer provides does not meet the "minimum value" standard<sup>1</sup> set by the ACA, you may be eligible for a tax credit.

**Important Note:** *If you purchase a health plan through the Marketplace instead of accepting health coverage offered by your employer, you will lose the employer contribution to the employer-offered coverage. This employer contribution - as well as your employee contribution to employer-offered coverage - is often excluded from income for Federal and State income tax purposes. Your payments for coverage through the Marketplace are made on an after-tax basis.*

### How Can I Get More Information?

For more information about the coverage offered by the Montana University System, check your Summary Plan Description or contact your employer benefits representative.

The Marketplace can help you evaluate your coverage options, including your eligibility for coverage through the Marketplace and its cost. Visit [HealthCare.gov](https://www.healthcare.gov) for more information, including an online application for health insurance coverage and contact information for a Health Insurance Marketplace in your area.

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<sup>1</sup> An employer-sponsored health plan meets the "minimum value standard" if the plan's share of the total allowed benefit costs covered by the plan is no less than 60 percent of such costs (Section 36B(c)(2)(C)(ii) of the Internal Revenue Code of 1986).

## PART B: Information About Health Coverage Offered by Your Employer

This section contains information about any health coverage offered by your employer. If you decide to complete an application for coverage in the Marketplace, you will be asked to provide this information. This information is numbered to correspond to the Marketplace application.

3. Employer name Great Falls College MSU		4. Employer Identification Number (EIN) 81-0522790	
5. Employer address 2100 16th Ave S		6. Employer phone number 406-268-3701	
7. City Great Falls	8. State MT	9. ZIP code 59405	
10. Who can we contact about employee health coverage at this job? Rachell Rivers Human Resources Manager			
11. Phone number (if different from above)		12. Email address rachell.rivers@gfcmsu.edu	

Here is some basic information about health coverage offered by this employer:

•As your employer, we offer a health plan to:

All employees. Eligible employees are:

Some employees. Eligible employees are:

1. Permanent faculty or professional staff members regularly scheduled to work at least 20 hours per week or 40 hours over two weeks for a continuous period of more than six months in a 12-month period.
2. Temporary faculty or professional staff members scheduled to work at least 20 hours per week or 40 hours over two weeks for a continuous period of more than six months in a 12-month period, or who do so regardless of schedule.
3. Seasonal faculty or professional staff members regularly scheduled to work at least 20 hours per week or 40 hours over two weeks for a continuous period of more than six months in a 12-month period, or who do so regardless of schedule.
4. Academic or professional employees with an individual contract under the authority of the Board of Regents which provides for eligibility under one of the above requirements.

•With respect to dependents:

We do offer coverage. Eligible dependents are:

Legal spouse: Legally married or certified common-law married spouses, as defined under Montana law, will be eligible for enrollment as a dependent on the MUS Plan. Only legally married or common-law spouses with a certified affidavit of common-law marriage will be eligible for enrollment on the Plan during the employee's initial enrollment period or within 63 days of a qualifying event.  
Eligible dependent children under age 26\*: Children include your natural children, stepchildren, and children placed in your home for adoption before age 18 or for whom you have court-ordered custody or legal guardianship. \*Coverage may continue past age 26 for an eligible unmarried dependent child who is mentally or physically disabled and incapable of self-support and is currently covered on the MUS Plan.  
Eligibility is subject to review each benefit Plan Year.

We do not offer coverage.

If checked, this coverage meets the minimum value standard, and the cost of this coverage to you is intended to be affordable, based on employee wages.

\*\* Even if your employer intends your coverage to be affordable, you may still be eligible for a premium discount through the Marketplace. The Marketplace will use your household income, along with other factors, to determine whether you may be eligible for a premium discount. If, for example, your wages vary from week to week (perhaps you are an hourly employee or you work on a commission basis), if you are newly employed mid-year, or if you have other income losses, you may still qualify for a premium discount.

If you decide to shop for coverage in the Marketplace, [HealthCare.gov](https://www.healthcare.gov) will guide you through the process. Here's the employer information you'll enter when you visit [HealthCare.gov](https://www.healthcare.gov) to find out if you can get a tax credit to lower your monthly premiums.

The information below corresponds to the Marketplace Employer Coverage Tool. Completing this section is optional for employers, but will help ensure employees understand their coverage choices.

**13. Is the employee currently eligible for coverage offered by this employer, or will the employee be eligible in the next 3 months?**

- Yes** (Continue)  
13a. If the employee is not eligible today, including as a result of a waiting or probationary period, when is the employee eligible for coverage? \_\_\_\_\_ (mm/dd/yyyy) (Continue)
- No** (STOP and return this form to employee)

**14. Does the employer offer a health plan that meets the minimum value standard\*?**

- Yes (Go to question 15)  No (STOP and return form to employee)

**15. For the lowest-cost plan that meets the minimum value standard\* offered only to the employee** (don't include family plans): If the employer has wellness programs, provide the premium that the employee would pay if he/ she received the maximum discount for any tobacco cessation programs, and didn't receive any other discounts based on wellness programs.

- a. How much would the employee have to pay in premiums for this plan? \$ \_\_\_\_\_  
b. How often?  Weekly  Every 2 weeks  Twice a month  Monthly  Quarterly  Yearly

If the plan year will end soon and you know that the health plans offered will change, go to question 16. If you don't know, STOP and return form to employee.

**16. What change will the employer make for the new plan year?** \_\_\_\_\_

- Employer won't offer health coverage  
 Employer will start offering health coverage to employees or change the premium for the lowest-cost plan available only to the employee that meets the minimum value standard.\* (Premium should reflect the discount for wellness programs. See question 15.)

- a. How much would the employee have to pay in premiums for this plan? \$ \_\_\_\_\_  
b. How often?  Weekly  Every 2 weeks  Twice a month  Monthly  Quarterly  Yearly

\* An employer-sponsored health plan meets the "minimum value standard" if the plan's share of the total allowed benefit costs covered by the plan is no less than 60 percent of such costs (Section 36B(c)(2)(C)(ii) of the Internal Revenue Code of 1986)



### Retirement System Information

Have you previously been employed by the State of Montana, including; city or county jobs, any Montana school district, or any campus of the Montana University System?		<input type="checkbox"/> Yes	<input type="checkbox"/> No
If yes, list agency and approximate dates worked:			
Have you ever participated in a retirement system for public employees?		<input type="checkbox"/> Yes	<input type="checkbox"/> No
Have you ever retired from a retirement system for public employees?		<input type="checkbox"/> Yes	<input type="checkbox"/> No
Are you still a member of any of these systems?		<input type="checkbox"/> Yes	<input type="checkbox"/> No
<input type="checkbox"/> Public Employees' Retirement System	Employer	Dates of Employment	Retirement Date
<input type="checkbox"/> Teachers' Retirement System	Employer	Dates of Employment	Retirement Date
<input type="checkbox"/> Game Wardens' Retirement System	Employer	Dates of Employment	Retirement Date
<input type="checkbox"/> Other	Employer	Dates of Employment	Retirement Date

### Notice of Public Employees Retirement Eligibility

Classified staff who work at least 960 hours in one fiscal year are required to enroll in the Public Employees' Retirement System.

Classified staff who work less than 960 hours may voluntarily elect membership. By electing membership in PERS, a tax-deferred percentage of each paycheck will be automatically deducted. The University will contribute to a percentage of the total covered payroll to PERS.

- I expect to work less than 960 hours per fiscal year and I wish to enroll in PERS. I understand that my contributions will begin following the receipt of completed enrollment application.
- I expect to work less than 960 hours per fiscal year and I do NOT elect PERS membership at this time. I understand it is my responsibility to notify the Human Resources and Pay roll Office of any future change of election.



**GREAT FALLS  
COLLEGE**  
MONTANA STATE  
UNIVERSITY

Rachell Rivers  
Human Resources Manager  
(406)268-3701  
rachell.rivers@gfcmsu.edu  
[www.gfcmsu.edu](http://www.gfcmsu.edu)

## Marketplace Insurance Coverage

By signing below, I acknowledge that I have received the notification explaining about health benefit options under the Health Insurance Marketplace (Marketplace).

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Print Name

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Signature



**MONTANA UNIVERSITY SYSTEM**  
**Office of the Commissioner of Higher Education**

0 Broadway ♦ PO Box 203101 ♦ Helena, Montana 59620-3101 ♦ (406)444-6570 ♦ FAX (406)444-1469

**Statement of Selective Service Registration Status**

If you are a male, born after July 1, 1975, the Montana Compliance with Military Selective Service Act requires that you register with the Selective Service System unless you meet certain exemptions under Selective Service law. If you are required to register, but fail to do so, you are not eligible for employment with the Montana University System.

**Non-registered Men Under Age 26**

If you have reached your 18<sup>th</sup> birthday, are under age 26, and have not registered, you **must** register. The Montana University System is prohibited from hiring you unless you are registered.

**Certification of Registration Status**

**Check one:**

- I certify that I am registered with the Selective Service System.
- I certify that I am not required to register with the Selective Service Administration.

**False Statement Notification**

A false statement may be grounds for not hiring you, or for dismissing you if you have already begun work. Also, you may be punished by fine or imprisonment.

\_\_\_\_\_  
**Legal signature of individual**

\_\_\_\_\_  
**Date signed**

*To register with the Selective Service or to obtain more information, visit the Selective Service System at [www.sss.gov](http://www.sss.gov), call 1-847-688-6888, or write to:*

*Selective Service System  
Registration Information Office  
P. O. Box 94638  
Palatine, IL 60094-4638*



**GREAT FALLS  
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UNIVERSITY

## Payroll Direct Deposit Authorization Form

Complete the required information, print off, attach bank document, sign and return hard copy to  
**Payroll Office, Great Falls College MSU**

I hereby authorize Great Falls College MSU to distribute my pay as indicated herein.

- With Direct Deposit, I understand that all of my net pay will be deposited in the bank account(s) as shown below. This authorization will remain in effect until GF College MSU receives written notice from me to cancel or change this authorization or I terminate employment at GF College MSU.
- I understand that if I change bank services, I must inform the Payroll Office of any changes prior to making the change.
- I further understand that a pay stub detail report will be available through Banner Web (My Info) under Employee Services and Pay Information

Name: *(Last)* \_\_\_\_\_ *(First)* \_\_\_\_\_ *(MI)* \_\_\_\_\_

Department you work for: \_\_\_\_\_

Banner Generated ID Number (GID): \_\_\_\_\_ Phone Number: \_\_\_\_\_

Signature: _____	Date: _____
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### REQUIRED INFORMATION TO:

**Add** – You may deposit into a maximum of three accounts. Please Attach a voided check containing your preprinted name for each account OR a letter from your bank that contains your name and banking information.

**Cancel or Change** – The bank account number of the account you wish to cancel or change must be included on this form.

Add, Cancel or Change	Bank Routing #	Bank Account #	Dollar Amount or Percent of Pay	Checking or Savings	Banking Info Attached
					<input type="checkbox"/>
					<input type="checkbox"/>
					<input type="checkbox"/>

**Great Falls College MSU Use Only:** \_\_\_\_\_ Date of Active Status: \_\_\_\_\_

Date documentation received: \_\_\_\_\_ Date of Change Existing DD: \_\_\_\_\_

Date of Inactivated DD: \_\_\_\_\_

# Employee's Withholding Certificate

**Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay.  
 Give Form W-4 to your employer.  
 Your withholding is subject to review by the IRS.**

<b>Step 1:</b> <b>Enter Personal Information</b>	(a) First name and middle initial	Last name	<b>(b) Social security number</b>
	Address		<b>Does your name match the name on your social security card?</b> If not, to ensure you get credit for your earnings, contact SSA at 800-772-1213 or go to <a href="http://www.ssa.gov">www.ssa.gov</a> .
	City or town, state, and ZIP code		
	(c) <input type="checkbox"/> <b>Single</b> or <b>Married filing separately</b> <input type="checkbox"/> <b>Married filing jointly</b> or <b>Qualifying surviving spouse</b> <input type="checkbox"/> <b>Head of household</b> (Check only if you're unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual.)		
<b>Caution:</b> To claim certain credits or deductions on your tax return, you (and/or your spouse if married filing jointly) are required to have a social security number valid for employment. See page 2 for more information.			

**TIP:** Consider using the estimator at [www.irs.gov/W4App](http://www.irs.gov/W4App) to determine the most accurate withholding for the rest of the year if you: are completing this form after the beginning of the year; expect to work only part of the year; or have changes during the year in your marital status, number of jobs for you (and/or your spouse if married filing jointly), dependents, other income (not from jobs), deductions, or credits. Have your most recent pay stub(s) from this year available when using the estimator. At the beginning of next year, use the estimator again to recheck your withholding.

**Complete Steps 2–4 ONLY if they apply to you; otherwise, skip to Step 5.** See page 2 for more information on each step, who can claim exemption from withholding, and when to use the estimator at [www.irs.gov/W4App](http://www.irs.gov/W4App).

<b>Step 2:</b> <b>Multiple Jobs or Spouse Works</b>	Complete this step if you (1) hold more than one job at a time, or (2) are married filing jointly and your spouse also works. The correct amount of withholding depends on income earned from all of these jobs. Do <b>only one</b> of the following. (a) Use the estimator at <a href="http://www.irs.gov/W4App">www.irs.gov/W4App</a> for the most accurate withholding for this step (and Steps 3–4). If you or your spouse have self-employment income, use this option; <b>or</b> (b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below; <b>or</b> (c) If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is generally more accurate than Step 2(b) if pay at the lower paying job is more than half of the pay at the higher paying job. Otherwise, Step 2(b) is more accurate <span style="float: right;"><input type="checkbox"/></span>
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**Complete Steps 3–4(b) on Form W-4 for only ONE of these jobs.** Leave those steps blank for the other jobs. (Your withholding will be most accurate if you complete Steps 3–4(b) on the Form W-4 for the highest paying job.)

<b>Step 3:</b> <b>Claim Dependent and Other Credits</b>	If your total income will be \$200,000 or less (\$400,000 or less if married filing jointly): (a) Multiply the number of qualifying children under age 17 by \$2,200 . . . . . <b>3(a)</b> \$ (b) Multiply the number of other dependents by \$500 . . . . . <b>3(b)</b> \$ Add the amounts from Steps 3(a) and 3(b), plus the amount for other credits. Enter the total here . . . . . <b>3</b> \$			
<b>Step 4:</b> <b>Other Adjustments</b>	(a) <b>Other income (not from jobs).</b> If you want tax withheld for other income you expect this year that won't have withholding, enter the amount of other income here. This may include interest, dividends, and retirement income . . . . .	<b>4(a)</b>	\$	
	(b) <b>Deductions.</b> Use the Deductions Worksheet on page 4 to determine the amount of deductions you may claim, which will reduce your withholding. (If you skip this line, your withholding will be based on the standard deduction.) Enter the result here . . . . .	<b>4(b)</b>	\$	
	(c) <b>Extra withholding.</b> Enter any additional tax you want withheld each <b>pay period</b> . . . . .	<b>4(c)</b>	\$	

Exempt from withholding	I claim exemption from withholding for 2026, and I certify that I meet <b>both</b> of the conditions for exemption for 2026. See <i>Exemption from withholding</i> on page 2. I understand I will need to submit a new Form W-4 for 2027 <span style="float: right;"><input type="checkbox"/></span>
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<b>Step 5:</b> <b>Sign Here</b>	Under penalties of perjury, I declare that this certificate, to the best of my knowledge and belief, is true, correct, and complete.  <table style="width: 100%;"> <tr> <td style="width: 70%;"><b>Employee's signature</b> (This form is not valid unless you sign it.)</td> <td style="width: 30%;"><b>Date</b></td> </tr> </table>	<b>Employee's signature</b> (This form is not valid unless you sign it.)	<b>Date</b>
<b>Employee's signature</b> (This form is not valid unless you sign it.)	<b>Date</b>		

<b>Employers Only</b>	Employer's name and address	First date of employment	Employer identification number (EIN)
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## General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

### Future Developments

For the latest information about developments related to Form W-4, such as legislation enacted after it was published, go to [www.irs.gov/FormW4](http://www.irs.gov/FormW4).

### Purpose of Form

Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. If too little is withheld, you will generally owe tax when you file your tax return and may owe a penalty. If too much is withheld, you will generally be due a refund. Complete a new Form W-4 when changes to your personal or financial situation would change the entries on the form. For more information on withholding and when you must furnish a new Form W-4, see Pub. 505, Tax Withholding and Estimated Tax.

**Exemption from withholding.** You may claim exemption from withholding for 2026 if you meet both of the following conditions: you had no federal income tax liability in 2025 and you expect to have no federal income tax liability in 2026. You had no federal income tax liability in 2025 if (1) your total tax on line 24 on your 2025 Form 1040 or 1040-SR is zero (or less than the sum of lines 27a, 28, 29, and 30), or (2) you were not required to file a return because your income was below the filing threshold for your correct filing status. If you claim exemption, you will have no income tax withheld from your paycheck and may owe taxes and penalties when you file your 2026 tax return. To claim exemption from withholding, certify that you meet both of the conditions by checking the box in the *Exempt from withholding* section. Then, complete Steps 1(a), 1(b), and 5. Do not complete any other steps. You will need to submit a new Form W-4 by February 16, 2027.

**Your privacy.** Steps 2(c) and 4(a) ask for information regarding income you received from sources other than the job associated with this Form W-4. If you have concerns with providing the information asked for in Step 2(c), you may choose Step 2(b) as an alternative; if you have concerns with providing the information asked for in Step 4(a), you may enter an additional amount you want withheld per pay period in Step 4(c) as an alternative.

**When to use the estimator.** Consider using the estimator at [www.irs.gov/W4App](http://www.irs.gov/W4App) if you:

1. Are submitting this form after the beginning of the year;
2. Expect to work only part of the year;
3. Have changes during the year in your marital status, number of jobs for you (and/or your spouse if married filing jointly), or number of dependents, or changes in your deductions or credits;
4. Receive dividends, capital gains, social security, bonuses, or business income, or are subject to the Additional Medicare Tax or Net Investment Income Tax; or
5. Prefer the most accurate withholding for multiple job situations.

**TIP:** Have your most recent pay stub(s) from this year available when using the estimator to account for federal income tax that has already been withheld this year. At the beginning of next year, use the estimator again to recheck your withholding.

**Self-employment.** Generally, you will owe both income and self-employment taxes on any self-employment income you receive separate from the wages you receive as an employee. If you want to pay these taxes through withholding from your wages, use the estimator at [www.irs.gov/W4App](http://www.irs.gov/W4App) to figure the amount to have withheld.

**Nonresident alien.** If you're a nonresident alien, see Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing this form.

## Specific Instructions

**Step 1(c).** Check your anticipated filing status. This will determine the standard deduction and tax rates used to compute your withholding.

**Step 2.** Use this step if you (1) have more than one job at the same time, or (2) are married filing jointly and you and your spouse both work. Submit a separate Form W-4 for each job.

Option (a) most accurately calculates the additional tax you need to have withheld, while option (b) does so with a little less accuracy.

Instead, if you (and your spouse) have a total of only two jobs, you may check the box in option (c). The box must also be checked on the Form W-4 for the other job. If the box is checked, the standard deduction and tax brackets will be cut in half for each job to calculate withholding. This option is accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld, and this extra amount of tax withheld will be larger the greater the difference in pay is between the two jobs.



**Multiple jobs.** Complete Steps 3 through 4(b) on only one Form W-4. Withholding will be most accurate if you do this on the Form W-4 for the highest paying job.

**Step 3.** This step provides instructions for determining the amount of the child tax credit and the credit for other dependents that you may be able to claim when you file your tax return. To qualify for the child tax credit, the child must be under age 17 as of December 31, must be your dependent who generally lives with you for more than half the year, and must have the required social security number. You (and/or your spouse if married filing jointly) must have the required social security number to claim certain credits. You may be able to claim a credit for other dependents for whom a child tax credit can't be claimed, such as an older child or a qualifying relative. For additional eligibility requirements for these credits, see Pub. 501, Dependents, Standard Deduction, and Filing Information. You can also include **other tax credits** for which you are eligible in this step, such as the foreign tax credit and the education tax credits. To do so, add an estimate of the amount for the year to your credits for dependents and enter the total amount in Step 3. Including these credits will increase your paycheck and reduce the amount of any refund you may receive when you file your tax return.

### Step 4.

**Step 4(a).** Enter in this step the total of your other estimated income for the year, if any. You shouldn't include income from any jobs or self-employment. If you complete Step 4(a), you likely won't have to make estimated tax payments for that income. If you prefer to pay estimated tax rather than having tax on other income withheld from your paycheck, see Form 1040-ES, Estimated Tax for Individuals.

**Step 4(b).** Enter in this step the amount from the Deductions Worksheet, line 15, if you expect to claim deductions other than the basic standard deduction on your 2026 tax return and want to reduce your withholding to account for these deductions. This includes both itemized deductions and other deductions such as for qualified tips, overtime compensation, and passenger vehicle loan interest; student loan interest; IRAs; and seniors. You (and/or your spouse if married filing jointly) must have the required social security number to claim certain deductions. For additional eligibility requirements, see Pub. 501.

**Step 4(c).** Enter in this step any additional tax you want withheld from your pay **each pay period**, including any amounts from the Multiple Jobs Worksheet, line 4. Entering an amount here will reduce your paycheck and will either increase your refund or reduce any amount of tax that you owe when you file your tax return.

**Step 2(b)—Multiple Jobs Worksheet** (Keep for your records.)



If you choose the option in Step 2(b) on Form W-4, complete this worksheet (which calculates the total extra tax for all jobs) on **only ONE** Form W-4. Withholding will be most accurate if you complete the worksheet and enter the result on the Form W-4 for the highest paying job. To be accurate, submit a new Form W-4 for all other jobs if you have not updated your withholding since 2019.

**Note:** If more than one job has annual wages of more than \$120,000 or there are more than three jobs, see Pub. 505 for additional tables; or, you can use the online withholding estimator at [www.irs.gov/W4App](http://www.irs.gov/W4App).

- 1 **Two jobs.** If you have two jobs or you're married filing jointly and you and your spouse each have one job, find the amount from the appropriate table on page 5. Using the "Higher Paying Job" row and the "Lower Paying Job" column, find the value at the intersection of the two household salaries and enter that value on line 1. Then, **skip** to line 3 . . . . . **1** \$ \_\_\_\_\_
  
- 2 **Three jobs.** If you and/or your spouse have three jobs at the same time, complete lines 2a, 2b, and 2c below. Otherwise, skip to line 3.
  - a Find the amount from the appropriate table on page 5 using the annual wages from the highest paying job in the "Higher Paying Job" row and the annual wages for your next highest paying job in the "Lower Paying Job" column. Find the value at the intersection of the two household salaries and enter that value on line 2a . . . . . **2a** \$ \_\_\_\_\_
  - b Add the annual wages of the two highest paying jobs from line 2a together and use the total as the wages in the "Higher Paying Job" row and use the annual wages for your third job in the "Lower Paying Job" column to find the amount from the appropriate table on page 5 and enter this amount on line 2b . . . . . **2b** \$ \_\_\_\_\_
  - c Add the amounts from lines 2a and 2b and enter the result on line 2c . . . . . **2c** \$ \_\_\_\_\_
  
- 3 Enter the number of pay periods per year for the highest paying job. For example, if that job pays weekly, enter 52; if it pays every other week, enter 26; if it pays monthly, enter 12, etc. . . . . **3** \_\_\_\_\_
  
- 4 **Divide** the annual amount on line 1 or line 2c by the number of pay periods on line 3. Enter this amount here and in **Step 4(c)** of Form W-4 for the highest paying job (plus any other additional amount you want withheld) . . . . . **4** \$ \_\_\_\_\_

Step 4(b)—Deductions Worksheet (Keep for your records.)



See the Instructions for Schedule 1-A (Form 1040) for more information about whether you qualify for the deductions on lines 1a, 1b, 1c, 3a, and 3b.

1 Deductions for qualified tips, overtime compensation, and passenger vehicle loan interest.

a **Qualified tips.** If your total income is less than \$150,000 (\$300,000 if married filing jointly), enter an estimate of your qualified tips up to \$25,000 . . . . . 1a \$ \_\_\_\_\_

b **Qualified overtime compensation.** If your total income is less than \$150,000 (\$300,000 if married filing jointly), enter an estimate of your qualified overtime compensation up to \$12,500 (\$25,000 if married filing jointly) of the "and-a-half" portion of time-and-a-half compensation . . . . . 1b \$ \_\_\_\_\_

c **Qualified passenger vehicle loan interest.** If your total income is less than \$100,000 (\$200,000 if married filing jointly), enter an estimate of your qualified passenger vehicle loan interest up to \$10,000 . . . . . 1c \$ \_\_\_\_\_

2 Add lines 1a, 1b, and 1c. Enter the result here . . . . . 2 \$ \_\_\_\_\_

3 **Seniors age 65 or older.** If your total income is less than \$75,000 (\$150,000 if married filing jointly):

a Enter \$6,000 if you are age 65 or older before the end of the year . . . . . 3a \$ \_\_\_\_\_

b Enter \$6,000 if your spouse is age 65 or older before the end of the year and has a social security number valid for employment . . . . . 3b \$ \_\_\_\_\_

4 Add lines 3a and 3b. Enter the result here . . . . . 4 \$ \_\_\_\_\_

5 Enter an estimate of your student loan interest, deductible IRA contributions, educator expenses, alimony paid, and certain other adjustments from Schedule 1 (Form 1040), Part II. See Pub. 505 for more information . . . . . 5 \$ \_\_\_\_\_

6 **Itemized deductions.** Enter an estimate of your 2026 itemized deductions from Schedule A (Form 1040). Such deductions may include qualifying:

a **Medical and dental expenses.** Enter expenses in excess of 7.5% (0.075) of your total income . . . . . 6a \$ \_\_\_\_\_

b **State and local taxes.** If your total income is less than \$505,000 (\$252,500 if married filing separately), enter state and local taxes paid up to \$40,400 (\$20,200 if married filing separately) . . . . . 6b \$ \_\_\_\_\_

c **Home mortgage interest.** If your home acquisition debt is less than \$750,000 (\$375,000 if married filing separately), enter your home mortgage interest expense (including mortgage insurance premiums) . . . . . 6c \$ \_\_\_\_\_

d **Gifts to charities.** Enter contributions in excess of 0.5% (0.005) of your total income . . . . . 6d \$ \_\_\_\_\_

e **Other itemized deductions.** Enter the amount for other itemized deductions . . . . . 6e \$ \_\_\_\_\_

7 Add lines 6a, 6b, 6c, 6d, and 6e. Enter the result here . . . . . 7 \$ \_\_\_\_\_

8 **Limitation on itemized deductions.**

a Enter your total income . . . . . 8a \$ \_\_\_\_\_

b Subtract line 4 from line 8a. If line 4 is greater than line 8a, enter -0- here and on line 10. Skip line 9 . . . . . 8b \$ \_\_\_\_\_

9 Enter: { • \$768,700 if you're married filing jointly or a qualifying surviving spouse }  
 { • \$640,600 if you're single or head of household }  
 { • \$384,350 if you're married filing separately } . . . . . 9 \$ \_\_\_\_\_

10 If line 9 is greater than line 8b, enter the amount from line 7. Otherwise, multiply line 7 by 94% (0.94) and enter the result here . . . . . 10 \$ \_\_\_\_\_

11 **Standard deduction.**

Enter: { • \$32,200 if you're married filing jointly or a qualifying surviving spouse }  
 { • \$24,150 if you're head of household }  
 { • \$16,100 if you're single or married filing separately } . . . . . 11 \$ \_\_\_\_\_

12 **Cash gifts to charities.** If you take the standard deduction, enter cash contributions up to \$1,000 (\$2,000 if married filing jointly) . . . . . 12 \$ \_\_\_\_\_

13 Add lines 11 and 12. Enter the result here . . . . . 13 \$ \_\_\_\_\_

14 If line 10 is greater than line 13, subtract line 11 from line 10 and enter the result here. If line 13 is greater than line 10, enter the amount from line 12 . . . . . 14 \$ \_\_\_\_\_

15 Add lines 2, 4, 5, and 14. Enter the result here and in Step 4(b) of Form W-4 . . . . . 15 \$ \_\_\_\_\_

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Internal Revenue Code sections 3402(f)(2) and 6109 and their regulations require you to provide this information; your employer uses it to determine your federal income tax withholding. Failure to provide a properly completed form will result in your being treated as a single person with no other entries on the form; providing fraudulent information may subject you to penalties. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation; to cities, states, the District of Columbia, and U.S. commonwealths and territories for use in administering their tax laws; and to the Department of Health and Human Services for use in the National Directory of New Hires. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.

### Married Filing Jointly or Qualifying Surviving Spouse

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$0	\$0	\$480	\$850	\$850	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020
\$10,000 - 19,999	0	480	1,480	1,850	2,050	2,220	2,220	2,220	2,220	2,220	2,220	2,620
\$20,000 - 29,999	480	1,480	2,480	3,050	3,250	3,420	3,420	3,420	3,420	3,420	3,820	4,820
\$30,000 - 39,999	850	1,850	3,050	3,620	3,820	3,990	3,990	3,990	3,990	4,390	5,390	6,390
\$40,000 - 49,999	850	2,050	3,250	3,820	4,020	4,190	4,190	4,190	4,590	5,590	6,590	7,590
\$50,000 - 59,999	1,020	2,220	3,420	3,990	4,190	4,360	4,360	4,760	5,760	6,760	7,760	8,760
\$60,000 - 69,999	1,020	2,220	3,420	3,990	4,190	4,360	4,760	5,760	6,760	7,760	8,760	9,760
\$70,000 - 79,999	1,020	2,220	3,420	3,990	4,190	4,760	5,760	6,760	7,760	8,760	9,760	10,760
\$80,000 - 99,999	1,020	2,220	3,420	4,240	5,440	6,610	7,610	8,610	9,610	10,610	11,610	12,610
\$100,000 - 149,999	1,870	4,070	6,270	7,840	9,040	10,210	11,210	12,210	13,210	14,210	15,360	16,560
\$150,000 - 239,999	1,870	4,100	6,500	8,270	9,670	11,040	12,240	13,440	14,640	15,840	17,040	18,240
\$240,000 - 319,999	2,040	4,440	6,840	8,610	10,010	11,380	12,580	13,780	14,980	16,180	17,380	18,580
\$320,000 - 364,999	2,040	4,440	6,840	8,610	10,010	11,380	12,580	13,860	15,860	17,860	19,860	21,860
\$365,000 - 524,999	2,720	5,920	9,390	12,260	14,760	17,230	19,530	21,830	24,130	26,430	28,730	31,030
\$525,000 and over	3,140	6,840	10,540	13,610	16,310	18,980	21,480	23,980	26,480	28,980	31,480	33,990

### Single or Married Filing Separately

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$90	\$850	\$1,020	\$1,020	\$1,020	\$1,070	\$1,870	\$1,870	\$1,870	\$1,870	\$1,870	\$1,970
\$10,000 - 19,999	850	1,780	1,980	1,980	2,030	3,030	3,830	3,830	3,830	3,830	3,930	4,130
\$20,000 - 29,999	1,020	1,980	2,180	2,230	3,230	4,230	5,030	5,030	5,030	5,130	5,330	5,530
\$30,000 - 39,999	1,020	1,980	2,230	3,230	4,230	5,230	6,030	6,030	6,130	6,330	6,530	6,730
\$40,000 - 59,999	1,020	2,880	4,080	5,080	6,080	7,080	7,950	8,150	8,350	8,550	8,750	8,950
\$60,000 - 79,999	1,870	3,830	5,030	6,030	7,100	8,300	9,300	9,500	9,700	9,900	10,100	10,300
\$80,000 - 99,999	1,870	3,830	5,100	6,300	7,500	8,700	9,700	9,900	10,100	10,300	10,500	10,700
\$100,000 - 124,999	2,030	4,190	5,590	6,790	7,990	9,190	10,190	10,390	10,590	10,940	11,940	12,940
\$125,000 - 149,999	2,040	4,200	5,600	6,800	8,000	9,200	10,200	10,950	11,950	12,950	13,950	14,950
\$150,000 - 174,999	2,040	4,200	5,600	6,800	8,150	10,150	11,950	12,950	13,950	14,950	16,170	17,470
\$175,000 - 199,999	2,040	4,200	6,150	8,150	10,150	12,150	13,950	15,020	16,320	17,620	18,920	20,220
\$200,000 - 249,999	2,720	5,680	7,880	10,140	12,440	14,740	16,840	18,140	19,440	20,740	22,040	23,340
\$250,000 - 449,999	2,970	6,230	8,730	11,030	13,330	15,630	17,730	19,030	20,330	21,630	22,930	24,240
\$450,000 and over	3,140	6,600	9,300	11,800	14,300	16,800	19,100	20,600	22,100	23,600	25,100	26,610

### Head of Household

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$0	\$280	\$850	\$950	\$1,020	\$1,020	\$1,020	\$1,020	\$1,560	\$1,870	\$1,870	\$1,870
\$10,000 - 19,999	280	1,280	1,950	2,150	2,220	2,220	2,220	2,760	3,760	4,070	4,070	4,210
\$20,000 - 29,999	850	1,950	2,720	2,920	2,980	2,980	3,520	4,520	5,520	5,830	5,980	6,180
\$30,000 - 39,999	950	2,150	2,920	3,120	3,180	3,720	4,720	5,720	6,720	7,180	7,380	7,580
\$40,000 - 59,999	1,020	2,220	2,980	3,570	4,640	5,640	6,640	7,750	8,950	9,460	9,660	9,860
\$60,000 - 79,999	1,020	2,610	4,370	5,570	6,640	7,750	8,950	10,150	11,350	11,860	12,060	12,260
\$80,000 - 99,999	1,870	4,070	5,830	7,150	8,410	9,610	10,810	12,010	13,210	13,720	13,920	14,120
\$100,000 - 124,999	1,870	4,270	6,230	7,630	8,900	10,100	11,300	12,500	13,700	14,210	14,720	15,720
\$125,000 - 149,999	2,040	4,440	6,400	7,800	9,070	10,270	11,470	12,670	14,580	15,890	16,890	17,890
\$150,000 - 174,999	2,040	4,440	6,400	7,800	9,070	10,580	12,580	14,580	16,580	17,890	18,890	20,170
\$175,000 - 199,999	2,040	4,440	6,400	8,510	10,580	12,580	14,580	16,580	18,710	20,320	21,620	22,920
\$200,000 - 249,999	2,720	5,920	8,680	10,900	13,270	15,570	17,870	20,170	22,470	24,080	25,380	26,680
\$250,000 - 449,999	2,970	6,470	9,540	12,040	14,410	16,710	19,010	21,310	23,610	25,220	26,520	27,820
\$450,000 and over	3,140	6,840	10,110	12,810	15,380	17,880	20,380	22,880	25,380	27,190	28,690	30,190



## Multiple Jobs Worksheet

Complete this worksheet if you have multiple jobs, or if you are married filing jointly with both spouses working and checked the box on page 1, line 1b. This worksheet calculates the total extra withholding for all jobs. Complete this worksheet on the Form MW-4 for the highest paying job for the most accurate results. The amount on line 4 is the additional amount to withhold from your wages.

- 1 **Two jobs.** If you have two jobs or you are married filing jointly and you and your spouse each have one job, find the amount from the appropriate table on page 5 or 6. Using the "Higher Paying Job" row and the "Lower Paying Job" column, find the value at the intersection of the two household salaries and enter that value here. 1 \_\_\_\_\_
- 2 **Three jobs.** If you and/or your spouse have three jobs at the same time, complete lines 2a, 2b, and 2c below. Otherwise, skip to line 3.
- 2a Find the amount from the appropriate table on page 5 or 6 using the annual wages from the highest paying job in the "Higher Paying Job" row and the annual wages for your next highest paying job in the "Lower Paying Job" column. Find the value at the intersection of the two household salaries and enter that value here. 2a \_\_\_\_\_
- 2b Add the annual wages of the two highest paying jobs from line 2a together and use the total as the wages in the "Higher Paying Job" row and use the annual wages for your third job in the "Lower Paying Job" column to find the amount from the appropriate table on page 5 or 6 and enter this amount on line 2b. 2b \_\_\_\_\_
- 2c Add lines 2a and 2b. 2c \_\_\_\_\_
- 3 Enter the number of pay periods per year for the highest paying job. For example, if that job pays weekly, enter 52. If it pays every other week, enter 26. If it pays monthly, enter 12. 3 \_\_\_\_\_
- 4 Divide the annual amount on line 1 or line 2c by the amount of pay periods on line 3. Enter this amount here and on Form MW-4, line 3 of the Form MW-4 for the highest paying job (along with any other additional amount you want withheld). 4 \_\_\_\_\_

# Employee's Withholding and Exemption Certificate Instructions

## Employee Instructions

### What's New

Line 3 is now used only to designate additional amounts an employee would like withheld from their paycheck. Line 4 is used to designate a specific amount a taxpayer would like withheld from a payment or paycheck.

### Purpose

Complete Form MW-4 so that your employer can withhold the correct Montana income tax from your pay. You should complete the form when you:

- Start a new job.
- Claim to be exempt from Montana income tax withholding.

Consider completing a new Form MW-4 if your personal or financial situation changes. If you do not have enough income tax withheld from your wages, interest and/or penalties may be assessed when you file your individual income tax return.

You may also use the Form MW-4 to designate the amount you would like withheld from pension, annuity, and unemployment payments.

### Line Instructions

**Line 1 – Federal filing status.** Select the federal filing status you will use when you file your income tax return. This will determine the standard deduction and tax rates used to compute your wage withholding. If you have multiple jobs, complete the Multiple Jobs Worksheet, and report the additional amount from line 4 of the worksheet on page 1, line 3.

**Line 2 – Married Filing Jointly with Both Spouses Working.** If you are married, both spouses work, and earn similar amounts, mark this box on this form and all Forms MW-4 for the other jobs. If this box is checked, the standard deduction and tax brackets will be cut in half for each job to calculate withholding. This is roughly accurate for jobs with similar pay; otherwise more tax than necessary will be withheld.

If you or your spouse have multiple jobs, or if one spouse earns significantly more than the other, do not mark this box. Instead, mark box 1b, and complete the Multiple Jobs Worksheet on the Form MW-4 of the highest paid job. Report the additional amount to withhold on line 3 on the Form MW-4 of the highest paid job.

**Line 3 – Extra withholding.** You may request to have an additional amount of taxes withheld from your paycheck on this line. If you want to receive a refund of withholding on your tax return, you may enter an additional amount on this line.

**Line 4 – Specified withholding.** Use this line to designate a specific amount you would like withheld from your paycheck or other payment. If you receive pensions or annuities, you may ask the payer to withhold a flat amount that you report on this line.

You can also use this line to have Montana income tax withheld from your unemployment compensation if you choose. Report the amount you want the payer to withhold on this line.

If your income mainly consists of wages, and you expect to report large federal adjustments, federal itemized deductions, Montana subtractions, and/or Montana tax credits, you may direct your employer to only withhold the amount you report on this line. Your employer will not use the standard calculations for withholding. To calculate the amount needed, divide the amount of your expected tax by the number of pay periods in a year. Enter the amount to be withheld rather than the standard calculation. Do not complete lines 1 or 2. If you do not complete this line, your withholding will be calculated based on the standard calculations for your filing status.

**CAUTION.** If you are using this line to specify an amount of wage withholding you would like your employer to withhold, completing this line may reduce the amount of tax withheld from your wages. This could result in a balance owing on your income tax return.

**Line 5 – Exemptions.** You must meet one of the following requirements to claim an exemption from Montana wage withholding:

- a. You are an enrolled member of an American Indian tribe living and working on the reservation of which you are an enrolled member. You must also complete line 1 or 2 because your exemption may not cover all the wages you earned in Montana.
- b. You are a member of the Montana National Guard and are receiving pay for active duty in the U.S. military under USC Title 10 orders. You must also complete line 1 or 2 because your exemption only applies to your pay derived from your USC Title 10 orders.
- c. Your wages are exempt from withholding because you are a resident of North Dakota. This exemption is available for residents of North Dakota because of the reciprocity agreement in place between North Dakota and Montana.
- d. You are the spouse of a military member assigned to duty in Montana, you and your spouse are domiciled in another state (the same state as one another) and you are present in Montana solely to be with your spouse.

To claim an exemption, give this form to your employer upon the start of your employment, or as soon as you qualify for an exemption. If it remains applicable, your exemption needs to be renewed before the beginning of the next year. Provide a new Form MW-4 to your employer each year or your employer will begin withholding. Do not forget to indicate the year.

Montana does not recognize the federal exempt status available on the federal Form W-4. Therefore, exemption from withholding for federal purposes does not exempt you from Montana income tax withholding.

An exemption from withholding is available only if the entire statement you marked on line 5 is true. If your situation changes, and your exemption is no longer valid, you must provide a new Form MW-4 to your employer with line 1 or 2 completed.

If you claim one of the exemptions from withholding, your employer must file an electronic copy of this form with the Department of Revenue.

**An exemption from withholding is not an automatic exemption from filing a Montana income tax return.** See Montana Individual Income Tax Return (Form 2) instructions for more guidance.

**Thirty-Day Nonresident Worker Filing Exclusion.** There is a filing exclusion for certain nonresident employees. Nonresidents who earned only wages for services performed in Montana for 30 days or less and worked in more than one state during the tax year do not have to file a tax return or pay tax to Montana on that income. The exclusion does not apply to nonresident employees who:

- work in Montana for more than 30 days
- work only in Montana
- are professional athletes
- are entertainers
- are persons that perform services for compensation on a per-event basis
- are construction workers
- are key employees (Key employees are employees that had an annual salary of more than \$500,000 in the year preceding the current tax year.)
- are qualified production employees for the purposes of the MEDIA Credit.

If a nonresident employee does not meet the conditions above, then all income earned while working in the state is taxable to Montana and the employee must follow the general filing requirement. Additionally, this exclusion does not apply to nonresident employees who have other Montana source income. For example, a nonresident employee worked in Montana for 15 days. The nonresident also has a rental property located in Montana. This nonresident's wages and rental income are taxable to Montana. Do not complete Form MW-4 if you meet the criteria for the filing exclusion.

## Employer Instructions

Montana wage withholding is required when wages are earned in Montana. Employers are liable for Montana withholding taxes and are only relieved of that liability once they have withheld the correct amount of taxes from the employees' wages for a given pay period.

Newly hired employees must complete this form when they begin working for you. Employees claiming to be exempt from Montana wage withholding must complete this form when they begin working for you and every year thereafter. Employees may file a new Form MW-4 if their personal or financial situation changes.

Keep the copies of all Forms MW-4 you receive from your employees with your records.

## Exemptions from Montana Withholding

You must file your employee's Form MW-4 with the department if the employee is claiming one of the withholding exemptions listed on line 5. The form is due to the department by the last day of the payroll period in which the form was received and annually thereafter by January 31.

File online using the department's TransAction Portal (TAP) at <https://tap.dor.mt.gov>. Simply click on "File Form MW-4." Do not mail the Form MW-4 to the department.

If an exemption is claimed on line 5a or 5b, you must withhold taxes on any wages paid that do not meet the requirements of these exemptions.

*Example:* If 5a is marked, the exemption does not apply to wages earned from an enrolled member of a tribe, residing on his or her reservation, when the work is performed outside the reservation. Withholding is required on the wages derived from work performed outside the reservation, based on the filing status on line 1 or 2. If line 1 or 2 is not completed, the withholding is calculated using the single filing status until a new Form MW-4 is provided for the calculation of the withholding.

## Thirty-Day Nonresident Wage Withholding

**Exclusion.** Employers are not required to withhold on the wages of nonresident employees if the employee worked in Montana for less than 30 days and worked in more than one state. These employees do not need to complete a Form MW-4.

The exclusion does not apply to nonresident employees who:

- work in Montana for more than 30 days
- work only in Montana
- are professional athletes
- are entertainers
- are persons that perform services for compensation on a per-event basis
- are construction workers
- are key employees (Key employees are employees that had an annual salary of more than \$500,000 in the year preceding the current tax year.)
- are qualified production employees for the purposes of the MEDIA Credit.

Additionally, nonresident employees with other types of Montana source income do not qualify for this exemption.

If an employee does not meet the conditions above, the employee must complete a Form MW-4 and the employer must begin withholding when the employee starts working in the state.

## Invalid Forms MW-4

A Form MW-4 is invalid if the form is incomplete or lacks the necessary signatures. If your employee's Form MW-4 is invalid or incomplete, withhold Montana tax as if the employee is single.

**Questions?** Call us at (406) 444-6900, or Montana Relay at 711 for the hearing impaired.

## Multiple Jobs Wage Tables

Single or Married Filing Separately											
Higher Paying Job		Lower Paying Job (Up to)									
		\$9,999	\$19,999	\$29,999	\$39,999	\$49,999	\$59,999	\$69,999	\$79,999	\$89,999	\$99,999
\$0	\$9,999	\$235	\$470	\$517	\$590	\$590	\$590	\$590	\$590	\$590	\$590
\$10,000	\$19,999	\$470	\$752	\$872	\$945	\$945	\$945	\$945	\$945	\$945	\$945
\$20,000	\$29,999	\$517	\$872	\$992	\$1,065	\$1,065	\$1,065	\$1,065	\$1,065	\$1,065	\$1,065
\$30,000	\$39,999	\$590	\$945	\$1,065	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138
\$40,000	\$49,999	\$590	\$945	\$1,065	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138
\$50,000	\$59,999	\$590	\$945	\$1,065	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138
\$60,000	\$69,999	\$590	\$945	\$1,065	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138
\$70,000	\$79,999	\$590	\$945	\$1,065	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138
\$80,000	\$89,999	\$590	\$945	\$1,065	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138
\$90,000	\$99,999	\$590	\$945	\$1,065	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138
\$100,000	\$149,999	\$590	\$945	\$1,065	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138
\$150,000	\$199,999	\$590	\$945	\$1,065	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138
\$200,000	\$249,999	\$590	\$945	\$1,065	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138
\$250,000	\$299,999	\$590	\$945	\$1,065	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138
\$300,000	\$349,999	\$590	\$945	\$1,065	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138
\$350,000	\$399,999	\$590	\$945	\$1,065	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138
\$400,000	\$449,999	\$590	\$945	\$1,065	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138
\$450,000	\$499,999	\$590	\$945	\$1,065	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138

Married Filing Jointly or Qualifying Surviving Spouse											
Higher Paying Job		Lower Paying Job (Up to)									
		\$9,999	\$19,999	\$29,999	\$39,999	\$49,999	\$59,999	\$69,999	\$79,999	\$89,999	\$99,999
\$0	\$9,999	\$0	\$0	\$470	\$470	\$470	\$470	\$564	\$590	\$590	\$590
\$10,000	\$19,999	\$0	\$470	\$940	\$940	\$940	\$1,034	\$1,154	\$1,180	\$1,180	\$1,180
\$20,000	\$29,999	\$470	\$940	\$1,410	\$1,410	\$1,504	\$1,624	\$1,744	\$1,770	\$1,770	\$1,770
\$30,000	\$39,999	\$470	\$940	\$1,410	\$1,504	\$1,624	\$1,744	\$1,864	\$1,890	\$1,890	\$1,890
\$40,000	\$49,999	\$470	\$940	\$1,504	\$1,624	\$1,744	\$1,864	\$1,984	\$2,010	\$2,010	\$2,010
\$50,000	\$59,999	\$470	\$1,034	\$1,624	\$1,744	\$1,864	\$1,984	\$2,104	\$2,130	\$2,130	\$2,130
\$60,000	\$69,999	\$564	\$1,154	\$1,744	\$1,864	\$1,984	\$2,104	\$2,224	\$2,250	\$2,250	\$2,250
\$70,000	\$79,999	\$590	\$1,180	\$1,770	\$1,890	\$2,010	\$2,130	\$2,250	\$2,276	\$2,276	\$2,276
\$80,000	\$89,999	\$590	\$1,180	\$1,770	\$1,890	\$2,010	\$2,130	\$2,250	\$2,276	\$2,276	\$2,276
\$90,000	\$99,999	\$590	\$1,180	\$1,770	\$1,890	\$2,010	\$2,130	\$2,250	\$2,276	\$2,276	\$2,276
\$100,000	\$149,999	\$590	\$1,180	\$1,770	\$1,890	\$2,010	\$2,130	\$2,250	\$2,276	\$2,276	\$2,276
\$150,000	\$199,999	\$590	\$1,180	\$1,770	\$1,890	\$2,010	\$2,130	\$2,250	\$2,276	\$2,276	\$2,276
\$200,000	\$249,999	\$590	\$1,180	\$1,770	\$1,890	\$2,010	\$2,130	\$2,250	\$2,276	\$2,276	\$2,276
\$250,000	\$299,999	\$590	\$1,180	\$1,770	\$1,890	\$2,010	\$2,130	\$2,250	\$2,276	\$2,276	\$2,276
\$300,000	\$349,999	\$590	\$1,180	\$1,770	\$1,890	\$2,010	\$2,130	\$2,250	\$2,276	\$2,276	\$2,276
\$350,000	\$399,999	\$590	\$1,180	\$1,770	\$1,890	\$2,010	\$2,130	\$2,250	\$2,276	\$2,276	\$2,276
\$400,000	\$449,999	\$590	\$1,180	\$1,770	\$1,890	\$2,010	\$2,130	\$2,250	\$2,276	\$2,276	\$2,276
\$450,000	\$499,999	\$590	\$1,180	\$1,770	\$1,890	\$2,010	\$2,130	\$2,250	\$2,276	\$2,276	\$2,276

**Head of Household**

<b>Higher Paying Job</b>		<b>Lower Paying Job (Up to)</b>									
		<b>\$9,999</b>	<b>\$19,999</b>	<b>\$29,999</b>	<b>\$39,999</b>	<b>\$49,999</b>	<b>\$59,999</b>	<b>\$69,999</b>	<b>\$79,999</b>	<b>\$89,999</b>	<b>\$99,999</b>
\$0	\$9,999	\$0	\$352	\$470	\$470	\$540	\$590	\$590	\$590	\$590	\$590
\$10,000	\$19,999	\$352	\$822	\$940	\$1,010	\$1,130	\$1,180	\$1,180	\$1,180	\$1,180	\$1,180
\$20,000	\$29,999	\$470	\$940	\$1,127	\$1,247	\$1,367	\$1,417	\$1,417	\$1,417	\$1,417	\$1,417
\$30,000	\$39,999	\$470	\$1,010	\$1,247	\$1,367	\$1,487	\$1,537	\$1,537	\$1,537	\$1,537	\$1,537
\$40,000	\$49,999	\$540	\$1,130	\$1,367	\$1,487	\$1,607	\$1,657	\$1,657	\$1,657	\$1,657	\$1,657
\$50,000	\$59,999	\$590	\$1,180	\$1,417	\$1,537	\$1,657	\$1,708	\$1,708	\$1,708	\$1,708	\$1,708
\$60,000	\$69,999	\$590	\$1,180	\$1,417	\$1,537	\$1,657	\$1,708	\$1,708	\$1,708	\$1,708	\$1,708
\$70,000	\$79,999	\$590	\$1,180	\$1,417	\$1,537	\$1,657	\$1,708	\$1,708	\$1,708	\$1,708	\$1,708
\$80,000	\$89,999	\$590	\$1,180	\$1,417	\$1,537	\$1,657	\$1,708	\$1,708	\$1,708	\$1,708	\$1,708
\$90,000	\$99,999	\$590	\$1,180	\$1,417	\$1,537	\$1,657	\$1,708	\$1,708	\$1,708	\$1,708	\$1,708
\$100,000	\$149,999	\$590	\$1,180	\$1,417	\$1,537	\$1,657	\$1,708	\$1,708	\$1,708	\$1,708	\$1,708
\$150,000	\$199,999	\$590	\$1,180	\$1,417	\$1,537	\$1,657	\$1,708	\$1,708	\$1,708	\$1,708	\$1,708
\$200,000	\$249,999	\$590	\$1,180	\$1,417	\$1,537	\$1,657	\$1,708	\$1,708	\$1,708	\$1,708	\$1,708
\$250,000	\$299,999	\$590	\$1,180	\$1,417	\$1,537	\$1,657	\$1,708	\$1,708	\$1,708	\$1,708	\$1,708
\$300,000	\$349,999	\$590	\$1,180	\$1,417	\$1,537	\$1,657	\$1,708	\$1,708	\$1,708	\$1,708	\$1,708
\$350,000	\$399,999	\$590	\$1,180	\$1,417	\$1,537	\$1,657	\$1,708	\$1,708	\$1,708	\$1,708	\$1,708
\$400,000	\$449,999	\$590	\$1,180	\$1,417	\$1,537	\$1,657	\$1,708	\$1,708	\$1,708	\$1,708	\$1,708
\$450,000	\$499,999	\$590	\$1,180	\$1,417	\$1,537	\$1,657	\$1,708	\$1,708	\$1,708	\$1,708	\$1,708

# LEGAL DESIGNATION OF PERSON AUTHORIZED TO RECEIVE DECEDENT'S WARRANTS

## Instructions for Employee

1. Complete the Beneficiary Designation portion of this form. This form must be typed or printed legibly in ink.
2. Provide designee's full legal name (example "Mary Lynn Smith" or "To the Estate of Jane Smith"). The designee name cannot be "Mrs. John E. Smith".
3. No erasures or corrections in the designee's name can be accepted. If an error is made, complete a new form.
4. Inform your HR/payroll personnel when designee's address changes.
5. Sign this form in ink and submit to your agency HR/payroll personnel.
6. Designee may be changed at any time by completing another form and submitting to your agency HR/payroll personnel. You are requested to update your designee every calendar year.

## Beneficiary Designation For Decedent's Final Warrants

Pursuant to §2-18-412, MCA, I hereby designate the following person who, notwithstanding any other provision of law, shall be entitled upon my death to receive all state warrants, excluding payment of death benefits and refund of employee retirement contributions, payable to me as a result of my employment with the State of Montana had I survived.

All information is **required**.

Name of Designee \_\_\_\_\_  
First Middle Last

Mailing Address \_\_\_\_\_  
Street or PO Box City State Zip Code

Social Security Number \_\_\_\_\_ Date of Birth \_\_\_\_\_

My signature on this document indicates:

1. I understand this is a legally binding document.
2. I hereby revoke any previous designation filed by me.
3. If the above named designee cannot be contacted within sixty days after the date of my death, this designation shall be void and the warrant will be reissued to my estate.
4. This designation will remain in full force and effect until revoked by me in writing.

Employee Name \_\_\_\_\_  
First Middle Last Social Security Number

\_\_\_\_\_  
Employee Signature Date

## Instructions to Employer

Review above information for proper completion by employee and reaffirm to employee, this is a **legally binding document**. Place document in employee's file. Have your employees periodically review their designation.

1. Upon death of employee, complete the information below. The Certifying Officer should be the agency head or personnel officer. **Carefully follow the checklist for Deceased Employee available on the MINE website.**
2. Send two copies of this form to the SHRD Human Resources Information Services Bureau and retain original in employee's file.
3. If death occurs after the warrant has been issued but before it has been negotiated, recover the warrant (if possible) and submit to the SHRD Human Resources Information Services Bureau.

\_\_\_\_\_  
Date of Death

\_\_\_\_\_  
Certifying Officer Signature

\_\_\_\_\_  
Date

**FOR USE BY DEPARTMENT OF ADMINISTRATION - WARRANT WRITING**

Agency Contact	Employee Name	Voucher #	Done By
Agency Phone #	Beneficiary Name	Approved by	Date
Vendor #			
Approved By	Journal #	Replacement #	Date
Date	Date	Date	Date



**GREAT FALLS  
COLLEGE**  
MONTANA STATE  
UNIVERSITY

2100 16<sup>th</sup> Avenue South  
Human Resources  
G-1 Administrative Offices  
Great Falls, MT 59405  
[406] 771-4300 or [800] 446-2698

## EEO Data / Affirmative Action Information

Please Note: The information obtained on this form will be kept confidential and maintained in a file separate from the personnel file. It is used for reporting on new hires in accordance with federal regulations and for monitoring our affirmative action program.

Full Name: \_\_\_\_\_ Date: \_\_\_\_\_  
*Last* *First* *M.I.*  
 Male  Female  Yes  No  
*Date of Birth* *Sex* *Disabled*

### Race/Ethnic Identification

Please check one of the descriptions below corresponding to the ethnic group with which you identify.

- Hispanic or Latino** A person of Cuban, Mexican, Puerto Rican, South or Central American, or other Spanish culture or origin regardless of race.
- White (Not Hispanic or Latino)** A person having origins in any of the original peoples of Europe, the Middle East or North Africa.
- Black or African American (Not Hispanic or Latino)** A person having origins in any of the black racial groups of Africa.
- Native Hawaiian or Other Pacific Islander (Not Hispanic or Latino)** A person having origins in any of the peoples of Hawaii, Guam, Samoa or other Pacific Islands.
- Asian (Not Hispanic or Latino)** A person having origins in any of the original peoples of the Far East, Southeast Asia or the Indian Subcontinent, including, for example, Cambodia, China, India, Japan, Korea, Malaysia, Pakistan, the Philippine Islands, Thailand and Vietnam.
- American Indian or Alaska Native (Not Hispanic or Latino)** A person having origins in any of the original peoples of North and South America (including Central America) and who maintain tribal affiliation or community attachment.
- Two or More Races (Not Hispanic or Latino)** All persons who identify with more than one of the above races.
- Prefer not to identify.**

### Veteran Status

<input type="checkbox"/> No Military Service	<input type="checkbox"/> Active Reserve	<input type="checkbox"/> Inactive Reserve
<input type="checkbox"/> Retired	<input type="checkbox"/> Vietnam Veteran	<input type="checkbox"/> Other Veteran, Please List:
<input type="checkbox"/> Disabled Veteran	<input type="checkbox"/> Prefer not to identify	

Employee Signature: \_\_\_\_\_

Date: \_\_\_\_\_

## LISTS OF ACCEPTABLE DOCUMENTS

All documents containing an expiration date must be unexpired.

\* Documents extended by the issuing authority are considered unexpired.

Employees may present one selection from List A or a combination of one selection from List B and one selection from List C.

**Examples of many of these documents appear in the Handbook for Employers (M-274).**

LIST A Documents that Establish Both Identity and Employment Authorization	OR	LIST B Documents that Establish Identity	AND	LIST C Documents that Establish Employment Authorization
<ol style="list-style-type: none"> <li>1. U.S. Passport or U.S. Passport Card</li> <li>2. Permanent Resident Card or Alien Registration Receipt Card (Form I-551)</li> <li>3. Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine-readable immigrant visa</li> <li>4. Employment Authorization Document that contains a photograph (Form I-766)</li> <li>5. For an individual temporarily authorized to work for a specific employer because of his or her status or parole:               <ol style="list-style-type: none"> <li>a. Foreign passport; and</li> <li>b. Form I-94 or Form I-94A that has the following:                   <ol style="list-style-type: none"> <li>(1) The same name as the passport; and</li> <li>(2) An endorsement of the individual's status or parole as long as that period of endorsement has not yet expired and the proposed employment is not in conflict with any restrictions or limitations identified on the form.</li> </ol> </li> </ol> </li> <li>6. Passport from the Federated States of Micronesia (FSM) or the Republic of the Marshall Islands (RMI) with Form I-94 or Form I-94A indicating nonimmigrant admission under the Compact of Free Association Between the United States and the FSM or RMI</li> </ol>	OR	<ol style="list-style-type: none"> <li>1. Driver's license or ID card issued by a State or outlying possession of the United States provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address</li> <li>2. ID card issued by federal, state or local government agencies or entities, provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address</li> <li>3. School ID card with a photograph</li> <li>4. Voter's registration card</li> <li>5. U.S. Military card or draft record</li> <li>6. Military dependent's ID card</li> <li>7. U.S. Coast Guard Merchant Mariner Card</li> <li>8. Native American tribal document</li> <li>9. Driver's license issued by a Canadian government authority</li> <li style="text-align: center;"><b>For persons under age 18 who are unable to present a document listed above:</b></li> <li>10. School record or report card</li> <li>11. Clinic, doctor, or hospital record</li> <li>12. Day-care or nursery school record</li> </ol>	AND	<ol style="list-style-type: none"> <li>1. A Social Security Account Number card, unless the card includes one of the following restrictions:               <ol style="list-style-type: none"> <li>(1) NOT VALID FOR EMPLOYMENT</li> <li>(2) VALID FOR WORK ONLY WITH INS AUTHORIZATION</li> <li>(3) VALID FOR WORK ONLY WITH DHS AUTHORIZATION</li> </ol> </li> <li>2. Certification of report of birth issued by the Department of State (Forms DS-1350, FS-545, FS-240)</li> <li>3. Original or certified copy of birth certificate issued by a State, county, municipal authority, or territory of the United States bearing an official seal</li> <li>4. Native American tribal document</li> <li>5. U.S. Citizen ID Card (Form I-197)</li> <li>6. Identification Card for Use of Resident Citizen in the United States (Form I-179)</li> <li>7. Employment authorization document issued by the Department of Homeland Security               <p style="margin-left: 20px;">For examples, see <a href="#">Section 7</a> and <a href="#">Section 13</a> of the M-274 on <a href="http://uscis.gov/i-9-central">uscis.gov/i-9-central</a>.</p> <p style="margin-left: 20px;">The Form I-766, Employment Authorization Document, is a List A, <b>Item Number 4.</b> document, not a List C document.</p> </li> </ol>
<p><b>Acceptable Receipts</b></p> <p>May be presented in lieu of a document listed above for a temporary period.</p> <p>For receipt validity dates, see the M-274.</p>				
<ul style="list-style-type: none"> <li>• Receipt for a replacement of a lost, stolen, or damaged List A document.</li> <li>• Form I-94 issued to a lawful permanent resident that contains an I-551 stamp and a photograph of the individual.</li> <li>• Form I-94 with "RE" notation or refugee stamp issued to a refugee.</li> </ul>	OR	<ul style="list-style-type: none"> <li>• Receipt for a replacement of a lost, stolen, or damaged List B document.</li> </ul>	AND	<ul style="list-style-type: none"> <li>• Receipt for a replacement of a lost, stolen, or damaged List C document.</li> </ul>

\*Refer to the Employment Authorization Extensions page on [I-9 Central](#) for more information.

**I-9 Verification Documents  
Additional Information for New Employees**

Great Falls College MSU Human Resource Office is unable to accept photo copies of the documents listed under columns A, B, or C on the Form I-9 that are used to verify identity. However; in order to facilitate the process of onboarding you as a new employee, it is beneficial to have the payroll packet you received with this offer packet filled out and returned to Human Resources as soon as possible. We realize that not every new employee will be conveniently located in Great Falls, MT at the time they are offered a position of employment.

Please contact Human Resources directly regarding options available to you.

**Rachell Rivers**

Human Resources Manager  
rachell.rivers@gfcmsu.edu  
(406) 268-3701

**OR**

**Kendra Lau**

Human Resources Specialist  
kendra.lau@gfcmsu.edu  
(406) 771-4338