Welcome to Great Falls College Montana State University!
Listed below is a checklist with items that need to be completed and returned prior to the beginning of employment. Once your completed Payroll Packet have 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 Classified Payroll Packet
Print pages which require responses AND the I-9 for completion and submission

☐ Marketplace Insurance Notification (in compliance with Affordable Care Act)
☐ New Employee Information Form
☐ Form W-4 (federal)
☐ Form MW-4 (state)
☐ Direct Deposit Form (optional)
☐ Decedent Warrant Statement (optional)
☐ Statement of Selective Service Registration Status (if applicable)

☐ Form I-9 (copies will not be accepted; please bring the following documents as listed on the form to HR for verification):
  ☐ One document from Column A

OR

  ☐ One document from Column B AND one document from Column C

Please return your completed New Adjunct Faculty Payroll Packet to:
Human Resources
Great Falls College MSU
2100 16th Avenue S
Great Falls, MT  59405

Contacts

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

General Studies
Leanne Frost
Division Director
771-4372
Catherine Joshu
Administrative Associate
771-4350

Health Sciences
Julie Barnwell
Division Director
771-4389
Catherine Joshu
Administrative Associate
771-4350

CTE
Quincie Jones
Executive Director
771-2268
Jordan Laverdure
Administrative Associate
771-3734

Continuing Education & Training
Priscilla Azure
Workforce Development Manager
771-2290
Jordan Laverdure
Administrative Associate
771-2290

Human Resources
Teri Hassell
Director of Human Resources
771-3701

Payroll
Kathy Haggart
Payroll Officer
771-4308
Payroll Information for
Student Workers, Work Study,
and Temporary Employees

Timesheets

- New employee:
  - Contact the Payroll Office for payroll orientation during first week of employment.
  - Employees have the option to submit a paper timesheet to the supervisor for the first pay period of employment. Subsequently, timesheets will be submitted electronically.

- Electronic timesheet:
  - Is available to employees in Banner Web/My Info once the new hire has been identified as an employee with a job in Banner following submission of Payroll Packet to Human Resources.
  - All employees are required to submit an electronic timesheet for supervisor approval directly following the end (every other Friday) of each biweekly pay period.
  - Deadline for submission of timesheets is Monday at 5:00 pm following the end of a pay period. Timesheets can be started any time during the pay period after the 4th day of the pay period, and submitted for supervisor approval as soon as all hours in the two-week pay period have been worked.
  - Paper timesheets are required if an employee misses the window for submission and approval of the electronic timesheet, or to make corrections after payroll processing has begun. An Excel workbook of timesheets is available for printing from the College website www.gfcmsu.edu under Faculty & Staff_Forms_Payroll.
  - Please contact the Payroll Office with questions or assistance with timesheets.

Payroll Distribution

- Please see the attached Payroll Calendar for pay period end dates, paydays and holidays. Payday occurs 12 days after a pay period ends.
- Employees may elect to receive their pay via direct deposit or a payroll check, with direct deposit being the safest, most efficient and most convenient method.
- Paychecks are mailed via the USPS to mailing address on file on payday.
- Direct deposit is a paperless process and can be established for an employee’s first payday by providing appropriate documentation when the Payroll Packet is submitted. Thereafter, an employee has the ability to change or establish new direct deposit allocations from Banner Web/My Info. To learn more, please refer to the Payroll Direct Deposit Frequently Asked Questions document posted on the College website under Faculty & Staff_Forms_Payroll.
- Pay stubs are available to all employees for viewing or printing from Banner Web/My Info.

Banner Web My Info

- A complete history of pay stubs and W-2s issued by Great Falls College MSU is retained in Banner Web/My Info to be viewed or printed during active employment and after termination. In addition, employees can access personal and emergency contact information.
- Go to www.gfcmsu.edu, click on Banner Web/My Info, and login using NetID and password.

Tax Questions

- The Payroll Office cannot offer tax advice.
- Federal tax questions should be addressed to the IRS at 1-800-829-1040.
- State tax questions should be addressed to the Montana Dept. of Revenue at 1-406-444-6900

Updated: February 2022
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\(^1\) 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](http://HealthCare.gov) for more information, including an online application for health insurance coverage and contact information for a Health Insurance Marketplace in your area.

\(^1\) 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.

<table>
<thead>
<tr>
<th>3. Employer name</th>
<th>Great Falls College MSU</th>
</tr>
</thead>
<tbody>
<tr>
<td>4. Employer Identification Number (EIN)</td>
<td></td>
</tr>
<tr>
<td>5. Employer address</td>
<td>2100 16th Ave S</td>
</tr>
<tr>
<td>6. Employer phone number</td>
<td>406-268-3701</td>
</tr>
<tr>
<td>7. City</td>
<td>Great Falls</td>
</tr>
<tr>
<td>8. State</td>
<td>MT</td>
</tr>
<tr>
<td>9. ZIP code</td>
<td>59405</td>
</tr>
<tr>
<td>10. Who can we contact about employee health coverage at this job?</td>
<td>Teri Hassell - Director of Human Resources</td>
</tr>
<tr>
<td>11. Phone number (if different from above)</td>
<td></td>
</tr>
<tr>
<td>12. Email address</td>
<td><a href="mailto:teri.hassell@gfcmsu.edu">teri.hassell@gfcmsu.edu</a></td>
</tr>
</tbody>
</table>

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

- As your employer, we offer a health plan to:
  - None of the above.
  - 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:
  - None of the above.
  - 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, step-children, 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.*

  - None of the above.
  - 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](http://HealthCare.gov) will guide you through the process. Here’s the employer information you’ll enter when you visit [HealthCare.gov](http://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)
   - **No** (STOP and return this form to employee)

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)

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)
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).

_________________________________
Print Name

_________________________________
Signature
New Hire Information Form

Home Mailing

Full Name: ____________________________ Date: ________________
Last                      First                      M.I.
Address:
Street Address                      Apartment/Unit #
City                      State                      ZIP Code
Phone: (____ ) E-mail Address:

Job Information

Title: ____________________________
Department: ____________________________
Supervisor: ____________________________
Date of Hire: ____________________________

Social Security Number:

Employee Class

[ ] Administrator [ ] Faculty [ ] Work Study
[ ] Classified Staff [ ] Adjunct Faculty [ ] Student Worker
[ ] Professional Staff [ ] Temporary [ ] Professional Tutor

Employee Acknowledgements

Notice:
Effective date of resignation from Great Falls College MSU will not begin until I settle all outstanding obligations and take care of the following: COMPLETE required position assignments; RETURN all Great Falls College MSU property and materials; RETURN all keys; RETURN all books and PAY any library fines; PAY any parking fines; CLEAR any and all debts and financial obligations through the Business Office.

Employee Signature: ____________________________ Date: ________________
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? | □ Yes | □ No |
| Have you ever participated in a retirement system for public employees? | □ Yes | □ No |
| Have you ever retired from a retirement system for public employees? | □ Yes | □ No |
| Are you still a member of any of these systems? | □ Yes | □ No |

- ☐ Public Employees’ Retirement System
- ☐ Teachers’ Retirement System
- ☐ Game Wardens’ Retirement System
- ☐ Other

<table>
<thead>
<tr>
<th>Employer</th>
<th>Dates of Employment</th>
<th>Retirement Date</th>
</tr>
</thead>
</table>

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.
### 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.

<table>
<thead>
<tr>
<th>Full Name</th>
<th>Date:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Last</td>
<td>First</td>
</tr>
<tr>
<td>Date of Birth</td>
<td>Date of Birth</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### 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

<table>
<thead>
<tr>
<th>No Military Service</th>
<th>Active Reserve</th>
<th>Inactive Reserve</th>
</tr>
</thead>
<tbody>
<tr>
<td>Retired</td>
<td>Vietnam Veteran</td>
<td>Other Veteran, Please List:</td>
</tr>
<tr>
<td>Disabled Veteran</td>
<td>Prefer not to identify</td>
<td></td>
</tr>
</tbody>
</table>

#### Employee Signature: ___________________________ Date: ________________
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.

Step 1: Enter Personal Information

(a) First name and middle initial | Last name

(b) Social security number

Address

City or town, state, and ZIP code

(c) Single or Married filing separately

☐ Married filing jointly or Qualifying surviving spouse

☐ Head of household (Check only if you’re unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual.)

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, other details, and privacy.

Step 2: Multiple Jobs or Spouse Works

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 only one of the following.

(a) Reserved for future use.

(b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below; or

(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 (b) if pay at the lower paying job is more than half of the pay at the higher paying job. Otherwise, (b) is more accurate

☐

TIP: If you have self-employment income, see page 2.

Step 3: Claim Dependent and Other Credits

If your total income will be $200,000 or less ($400,000 or less if married filing jointly):

Multiply the number of qualifying children under age 17 by $2,000 $ 3

Multiply the number of other dependents by $500 $3

Add the amounts above for qualifying children and other dependents. You may add to this the amount of any other credits. Enter the total here

$3

Step 4 (optional): Other Adjustments

(a) Other income (not from jobs). 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

4(a) $3

(b) Deductions. If you expect to claim deductions other than the standard deduction and want to reduce your withholding, use the Deductions Worksheet on page 3 and enter the result here

4(b) $3

(c) Extra withholding. Enter any additional tax you want withheld each pay period

4(c) $3

Step 5: Sign Here

Under penalties of perjury, I declare that this certificate, to the best of my knowledge and belief, is true, correct, and complete.

Employee’s signature (This form is not valid unless you sign it.)

Date

Employers Only

Employer’s name and address

First date of employment

Employer identification number (EIN)

For Privacy Act and Paperwork Reduction Act Notice, see page 3.
General Instructions
Section references are to the Internal Revenue Code.

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.

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. 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 2023 if you meet both of the following conditions: you had no federal income tax liability in 2022 and you expect to have no federal income tax liability in 2023. You had no federal income tax liability in 2022 if (1) your total tax on line 24 on your 2022 Form 1040 or 1040-SR is zero (or less than the sum of lines 27, 28, and 29), 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 2023 tax return. To claim exemption from withholding, certify that you meet both of the conditions above by writing “Exempt” on Form W-4 in the space below Step 4(c). 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 15, 2024.

Your privacy. If you have concerns with Step 2(c), you may choose Step 2(b); if you have concerns with Step 4(a), you may enter an additional amount you want withheld per pay period in Step 4(c).

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 income and self-employment taxes through withholding from your wages, you should enter the self-employment income on Step 4(a). Then compute your self-employment tax, divide that tax by the number of pay periods remaining in the year, and include that resulting amount per pay period on Step 4(c). You can also add half of the annual amount of self-employment tax to Step 4(b) as a deduction. To calculate self-employment tax, you generally multiply the self-employment income by 14.13% (this rate is a quick way to figure your self-employment tax and equals the sum of the 12.4% social security tax and the 2.9% Medicare tax multiplied by 0.9235). See Pub. 505 for more information, especially if the sum of self-employment income multiplied by 0.9235 and wages exceeds $160,200 for a given individual.

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.

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 roughly accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld, and this extra amount 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 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 (optional).

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 5, if you expect to claim deductions other than the basic standard deduction on your 2023 tax return and want to reduce your withholding to account for these deductions. This includes both itemized deductions and other deductions such as for student loan interest and IRAs.

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.
### 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.

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 4. 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.  

   \[ \text{1 } $ \]

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 4 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.  

   \[ \text{2a } $ \]

   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 4 and enter this amount on line 2b.  

   \[ \text{2b } $ \]

   c. Add the amounts from lines 2a and 2b and enter the result on line 2c.  

   \[ \text{2c } $ \]

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.  

   \[ \text{3 } $ \]

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 (along with any other additional amount you want withheld).  

   \[ \text{4 } $ \]

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

1. Enter an estimate of your 2023 itemized deductions (from Schedule A (Form 1040)). Such deductions may include qualifying home mortgage interest, charitable contributions, state and local taxes (up to $10,000), and medical expenses in excess of 7.5% of your income.  

   \[ \text{1 } $ \]

2. Enter:
   - $27,700 if you’re married filing jointly or a qualifying surviving spouse
   - $20,800 if you’re head of household
   - $13,850 if you’re single or married filing separately

3. If line 1 is greater than line 2, subtract line 2 from line 1 and enter the result here. If line 2 is greater than line 1, enter “0.”  

   \[ \text{3 } $ \]

4. Enter an estimate of your student loan interest, deductible IRA contributions, and certain other adjustments (from Part II of Schedule 1 (Form 1040)). See Pub. 505 for more information.  

   \[ \text{4 } $ \]

5. Add lines 3 and 4. Enter the result here and in Step 4(b) of Form W-4.  

   \[ \text{5 } $ \]
## Married Filing Jointly or Qualifying Surviving Spouse

<table>
<thead>
<tr>
<th>Annual Taxable Wage &amp; Salary</th>
<th>Lower Paying Job Annual Taxable Wage &amp; Salary</th>
</tr>
</thead>
<tbody>
<tr>
<td>$0 - 9,999</td>
<td>$0 - 9,999</td>
</tr>
<tr>
<td>$10,000 - 19,999</td>
<td>0 - 930</td>
</tr>
<tr>
<td>$20,000 - 29,999</td>
<td>850 - 1,850</td>
</tr>
<tr>
<td>$30,000 - 39,999</td>
<td>850 - 2,090</td>
</tr>
<tr>
<td>$40,000 - 49,999</td>
<td>1,000 - 2,200</td>
</tr>
<tr>
<td>$50,000 - 59,999</td>
<td>1,020 - 2,220</td>
</tr>
<tr>
<td>$60,000 - 69,999</td>
<td>1,020 - 2,220</td>
</tr>
<tr>
<td>$70,000 - 79,999</td>
<td>1,020 - 2,220</td>
</tr>
<tr>
<td>$80,000 - 89,999</td>
<td>1,020 - 2,220</td>
</tr>
<tr>
<td>$100,000 - 149,999</td>
<td>1,870 - 4,070</td>
</tr>
<tr>
<td>$150,000 - 239,999</td>
<td>2,040 - 4,440</td>
</tr>
<tr>
<td>$240,000 - 259,999</td>
<td>2,040 - 4,440</td>
</tr>
<tr>
<td>$260,000 - 279,999</td>
<td>2,040 - 4,440</td>
</tr>
<tr>
<td>$280,000 - 299,999</td>
<td>2,040 - 4,440</td>
</tr>
<tr>
<td>$300,000 - 319,999</td>
<td>2,040 - 4,440</td>
</tr>
<tr>
<td>$320,000 - 349,999</td>
<td>2,040 - 4,440</td>
</tr>
<tr>
<td>$365,000 - 524,999</td>
<td>2,970 - 6,470</td>
</tr>
<tr>
<td>$525,000 and over</td>
<td>3,140 - 6,840</td>
</tr>
</tbody>
</table>

### Single or Married Filing Separately

<table>
<thead>
<tr>
<th>Annual Taxable Wage &amp; Salary</th>
<th>Lower Paying Job Annual Taxable Wage &amp; Salary</th>
</tr>
</thead>
<tbody>
<tr>
<td>$0 - 9,999</td>
<td>$10,000 - 19,999</td>
</tr>
<tr>
<td>$10,000 - 19,999</td>
<td>890 - 1,630</td>
</tr>
<tr>
<td>$20,000 - 29,999</td>
<td>1,020 - 1,750</td>
</tr>
<tr>
<td>$30,000 - 39,999</td>
<td>1,710 - 3,450</td>
</tr>
<tr>
<td>$40,000 - 59,999</td>
<td>1,870 - 3,600</td>
</tr>
<tr>
<td>$60,000 - 79,999</td>
<td>1,870 - 3,730</td>
</tr>
<tr>
<td>$80,000 - 99,999</td>
<td>1,870 - 3,730</td>
</tr>
<tr>
<td>$100,000 - 124,999</td>
<td>2,040 - 3,970</td>
</tr>
<tr>
<td>$125,000 - 149,999</td>
<td>2,040 - 3,970</td>
</tr>
<tr>
<td>$150,000 - 174,999</td>
<td>2,040 - 3,970</td>
</tr>
<tr>
<td>$175,000 - 199,999</td>
<td>2,720 - 5,450</td>
</tr>
<tr>
<td>$200,000 - 249,999</td>
<td>2,900 - 5,930</td>
</tr>
<tr>
<td>$250,000 - 399,999</td>
<td>2,970 - 6,010</td>
</tr>
<tr>
<td>$400,000 - 449,999</td>
<td>2,970 - 6,010</td>
</tr>
<tr>
<td>$450,000 and over</td>
<td>3,140 - 6,380</td>
</tr>
</tbody>
</table>

### Head of Household

<table>
<thead>
<tr>
<th>Annual Taxable Wage &amp; Salary</th>
<th>Lower Paying Job Annual Taxable Wage &amp; Salary</th>
</tr>
</thead>
<tbody>
<tr>
<td>$0 - 9,999</td>
<td>$10,000 - 19,999</td>
</tr>
<tr>
<td>$10,000 - 19,999</td>
<td>620 - 1,630</td>
</tr>
<tr>
<td>$20,000 - 29,999</td>
<td>860 - 2,060</td>
</tr>
<tr>
<td>$30,000 - 39,999</td>
<td>1,020 - 2,220</td>
</tr>
<tr>
<td>$40,000 - 59,999</td>
<td>1,020 - 2,220</td>
</tr>
<tr>
<td>$60,000 - 79,999</td>
<td>1,500 - 3,700</td>
</tr>
<tr>
<td>$80,000 - 99,999</td>
<td>1,870 - 4,070</td>
</tr>
<tr>
<td>$100,000 - 124,999</td>
<td>2,040 - 4,440</td>
</tr>
<tr>
<td>$125,000 - 149,999</td>
<td>2,040 - 4,440</td>
</tr>
<tr>
<td>$150,000 - 174,999</td>
<td>2,040 - 4,440</td>
</tr>
<tr>
<td>$175,000 - 199,999</td>
<td>2,190 - 5,390</td>
</tr>
<tr>
<td>$200,000 - 249,999</td>
<td>2,720 - 6,190</td>
</tr>
<tr>
<td>$250,000 - 449,999</td>
<td>2,970 - 6,470</td>
</tr>
<tr>
<td>$450,000 and over</td>
<td>3,140 - 6,840</td>
</tr>
</tbody>
</table>
Montana Employee’s Withholding and Exemption Certificate

Employee’s first name and middle initial | Last name | Social Security Number
--- | --- | ---

Physical address

City | State | ZIP Code

Complete Form MW-4 so that your employer can withhold the correct Montana income tax from your pay. See Employee Instructions on the back of this form before completing this form.

1. Federal filing status
   - a. Single or married filing separately (If you have multiple jobs, complete the Multiple Jobs Worksheet.)
   - b. Married filing jointly or qualifying widower (If you and your spouse have multiple jobs, see line 2.)
   - c. Head of household

2. Married Filing Jointly with Both Spouses Working. If you are married and you and your spouse are both working and earn similar incomes, mark the box. If you and your spouse have multiple jobs, and your spouse earns significantly more or less than you, do not mark this box. Instead, mark box 1b, then complete the Multiple Jobs Worksheet on page 2 and enter the result on line 3.

3. Extra withholding. Enter any additional tax you want withheld from each pay period, including any amount you want withheld from retirement distributions.

4. Reduced withholding. If you expect to report large federal adjustments, federal itemized deductions, Montana subtractions, and/or Montana tax credits, you can direct your employer to withhold the amount you report on this line. (Caution: Requesting a reduced amount of withholding may result in a tax due when you file your tax return.)

5. Exemptions for Tax Year
   - a. I am exempt because I am an enrolled member of a registered tribe, I live on the reservation of that tribe, and I earn wages from work performed on that reservation. (You must complete line 1 or 2.)
   - b. I am exempt because I am a member of the Reserve or National Guard and my compensation is earned under U.S.C. Title 10. (You must complete line 1 or 2.)
   - c. I am exempt because I am a North Dakota resident.
   - d. I am exempt because I am a resident of another state living in Montana solely to be with my spouse, who is a resident of the same state and a member of the U.S. armed forces assigned to a military location in Montana.

Under penalty of false swearing, I declare that I have examined this certificate and, to the best of my knowledge and belief, it is true, correct, and complete. (This form is not valid unless you sign it.)

Employee’s Signature

Date

Employer Information

Name

Federal Employer Identification Number

Mailing Address

MT Withholding Account ID

City | State | ZIP Code

Montana Employee’s Withholding and Exemption Certificate
Multiple Jobs Worksheet

Complete this worksheet if you have multiple jobs, or if you are married filing jointly with both spouses working. 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.

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.

   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.

   2c. Add lines 2a and 2b.

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.

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).

Employee Instructions

**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.
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, you may enter an additional amount on this line. If you receive pensions or annuities, you may ask the payer to withhold a flat amount that you report on this line.

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

Line 4 – Reduced withholding. 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. If this line is blank, your withholding will be calculated based on the standard calculations.

CAUTION. This will reduce the amount of tax withheld and may 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.

**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](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.

**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

<table>
<thead>
<tr>
<th>Higher Paying Job</th>
<th>$0 - $9,999</th>
<th>$10,000 - $19,999</th>
<th>$20,000 - $29,999</th>
<th>$30,000 - $39,999</th>
<th>$40,000 - $49,999</th>
<th>$50,000 - $59,999</th>
<th>$60,000 - $69,999</th>
<th>$70,000 - $79,999</th>
<th>$80,000 - $89,999</th>
<th>$90,000 - $99,999</th>
</tr>
</thead>
<tbody>
<tr>
<td>$0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>$10,000</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>$20,000</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>$30,000</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>$40,000</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>$50,000</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>$60,000</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>$70,000</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>$80,000</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>$90,000</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

### Married Filing Jointly or Qualifying Widower

<table>
<thead>
<tr>
<th>Higher Paying Job</th>
<th>$0 - $9,999</th>
<th>$10,000 - $19,999</th>
<th>$20,000 - $29,999</th>
<th>$30,000 - $39,999</th>
<th>$40,000 - $49,999</th>
<th>$50,000 - $59,999</th>
<th>$60,000 - $69,999</th>
<th>$70,000 - $79,999</th>
<th>$80,000 - $89,999</th>
<th>$90,000 - $99,999</th>
</tr>
</thead>
<tbody>
<tr>
<td>$0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>$10,000</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>$20,000</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>$30,000</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>$40,000</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>$50,000</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>$60,000</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>$70,000</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>$80,000</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>$90,000</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Higher Paying Job</td>
<td>$0 - $9,999</td>
<td>$10,000 - $19,999</td>
<td>$20,000 - $29,999</td>
<td>$30,000 - $39,999</td>
<td>$40,000 - $49,999</td>
<td>$50,000 - $59,999</td>
<td>$60,000 - $69,999</td>
<td>$70,000 - $79,999</td>
<td>$80,000 - $89,999</td>
<td>$90,000 - $99,999</td>
</tr>
<tr>
<td>-------------------</td>
<td>-------------</td>
<td>-------------------</td>
<td>-------------------</td>
<td>-------------------</td>
<td>-------------------</td>
<td>-------------------</td>
<td>-------------------</td>
<td>-------------------</td>
<td>-------------------</td>
<td>-------------------</td>
</tr>
<tr>
<td>$0</td>
<td>$0</td>
<td>$381</td>
<td>$470</td>
<td>$470</td>
<td>$558</td>
<td>$590</td>
<td>$590</td>
<td>$590</td>
<td>$590</td>
<td>$590</td>
</tr>
<tr>
<td>$10,000</td>
<td>$19,999</td>
<td>$470</td>
<td>$940</td>
<td>$1,028</td>
<td>$1,148</td>
<td>$1,180</td>
<td>$1,180</td>
<td>$1,180</td>
<td>$1,180</td>
<td>$1,180</td>
</tr>
<tr>
<td>$20,000</td>
<td>$29,999</td>
<td>$1,117</td>
<td>$1,237</td>
<td>$1,357</td>
<td>$1,389</td>
<td>$1,389</td>
<td>$1,389</td>
<td>$1,389</td>
<td>$1,389</td>
<td>$1,389</td>
</tr>
<tr>
<td>$30,000</td>
<td>$39,999</td>
<td>$1,028</td>
<td>$1,237</td>
<td>$1,357</td>
<td>$1,477</td>
<td>$1,509</td>
<td>$1,509</td>
<td>$1,509</td>
<td>$1,509</td>
<td>$1,509</td>
</tr>
<tr>
<td>$40,000</td>
<td>$49,999</td>
<td>$1,148</td>
<td>$1,357</td>
<td>$1,477</td>
<td>$1,597</td>
<td>$1,629</td>
<td>$1,629</td>
<td>$1,629</td>
<td>$1,629</td>
<td>$1,629</td>
</tr>
<tr>
<td>$50,000</td>
<td>$59,999</td>
<td>$1,180</td>
<td>$1,389</td>
<td>$1,509</td>
<td>$1,629</td>
<td>$1,661</td>
<td>$1,661</td>
<td>$1,661</td>
<td>$1,661</td>
<td>$1,661</td>
</tr>
<tr>
<td>$60,000</td>
<td>$69,999</td>
<td>$1,180</td>
<td>$1,389</td>
<td>$1,509</td>
<td>$1,629</td>
<td>$1,661</td>
<td>$1,661</td>
<td>$1,661</td>
<td>$1,661</td>
<td>$1,661</td>
</tr>
<tr>
<td>$70,000</td>
<td>$79,999</td>
<td>$1,180</td>
<td>$1,389</td>
<td>$1,509</td>
<td>$1,629</td>
<td>$1,661</td>
<td>$1,661</td>
<td>$1,661</td>
<td>$1,661</td>
<td>$1,661</td>
</tr>
<tr>
<td>$80,000</td>
<td>$89,999</td>
<td>$1,180</td>
<td>$1,389</td>
<td>$1,509</td>
<td>$1,629</td>
<td>$1,661</td>
<td>$1,661</td>
<td>$1,661</td>
<td>$1,661</td>
<td>$1,661</td>
</tr>
<tr>
<td>$90,000</td>
<td>$99,999</td>
<td>$1,180</td>
<td>$1,389</td>
<td>$1,509</td>
<td>$1,629</td>
<td>$1,661</td>
<td>$1,661</td>
<td>$1,661</td>
<td>$1,661</td>
<td>$1,661</td>
</tr>
<tr>
<td>$100,000</td>
<td>$149,999</td>
<td>$1,180</td>
<td>$1,389</td>
<td>$1,509</td>
<td>$1,629</td>
<td>$1,661</td>
<td>$1,661</td>
<td>$1,661</td>
<td>$1,661</td>
<td>$1,661</td>
</tr>
<tr>
<td>$150,000</td>
<td>$199,999</td>
<td>$1,180</td>
<td>$1,389</td>
<td>$1,509</td>
<td>$1,629</td>
<td>$1,661</td>
<td>$1,661</td>
<td>$1,661</td>
<td>$1,661</td>
<td>$1,661</td>
</tr>
<tr>
<td>$200,000</td>
<td>$249,999</td>
<td>$1,180</td>
<td>$1,389</td>
<td>$1,509</td>
<td>$1,629</td>
<td>$1,661</td>
<td>$1,661</td>
<td>$1,661</td>
<td>$1,661</td>
<td>$1,661</td>
</tr>
<tr>
<td>$250,000</td>
<td>$299,999</td>
<td>$1,180</td>
<td>$1,389</td>
<td>$1,509</td>
<td>$1,629</td>
<td>$1,661</td>
<td>$1,661</td>
<td>$1,661</td>
<td>$1,661</td>
<td>$1,661</td>
</tr>
<tr>
<td>$300,000</td>
<td>$349,999</td>
<td>$1,180</td>
<td>$1,389</td>
<td>$1,509</td>
<td>$1,629</td>
<td>$1,661</td>
<td>$1,661</td>
<td>$1,661</td>
<td>$1,661</td>
<td>$1,661</td>
</tr>
<tr>
<td>$350,000</td>
<td>$399,999</td>
<td>$1,180</td>
<td>$1,389</td>
<td>$1,509</td>
<td>$1,629</td>
<td>$1,661</td>
<td>$1,661</td>
<td>$1,661</td>
<td>$1,661</td>
<td>$1,661</td>
</tr>
<tr>
<td>$400,000</td>
<td>$449,999</td>
<td>$1,180</td>
<td>$1,389</td>
<td>$1,509</td>
<td>$1,629</td>
<td>$1,661</td>
<td>$1,661</td>
<td>$1,661</td>
<td>$1,661</td>
<td>$1,661</td>
</tr>
<tr>
<td>$450,000</td>
<td>$499,999</td>
<td>$1,180</td>
<td>$1,389</td>
<td>$1,509</td>
<td>$1,629</td>
<td>$1,661</td>
<td>$1,661</td>
<td>$1,661</td>
<td>$1,661</td>
<td>$1,661</td>
</tr>
</tbody>
</table>
Montana Employee’s Withholding Allowance and Exemption Certificate

Employee’s first name and middle initial | Last name | Social Security Number

Current mailing address | City, state and ZIP code

Under penalty of false swearing, I declare that I have examined this certificate and, to the best of my knowledge and belief, it is true, correct, and complete.

Employee’s signature __________________________ Date __________________
(This form is not valid unless you sign it.)

Complete Form MW-4 so that your employer can withhold the correct Montana income tax from your pay. See “Employee Instructions” on back of this form before beginning.

Section 1: Montana Allowances

A. Enter “1” for yourself A. ________
B. Enter “1” if you have only one job B. ________
C. Enter “1” for your spouse if you expect to file as married filing jointly on your Montana tax return. But, you may choose to enter “-0-” if you have a working spouse. (Entering “-0-” may help you avoid having too little tax withheld.) C. ________
D. Enter the number of dependents (other than your spouse or yourself) you will claim on your Montana tax return D. ________
E. Enter “1” if you will file as head of household on your Montana tax return E. ________
F. Enter “1” if you expect to report large itemized deductions (medical, child and dependent care, etc.) (Caution: An additional allowance could result in tax due when you file your return.) F. ________
G. Add lines A through F and enter the total here. This is your total number of allowances. (Note: This number may be different from the number of exemptions you claim on your Montana tax return.) G. ________
H. Additional amount, if any, you want withheld from each paycheck or pension and annuity payment. H. $_______

Section 2: Exemption from Montana Withholding for Tax Year __________

You may be entitled to claim an exemption from Montana income tax withholding. If applicable, mark one box below to indicate the reason why you believe you are exempt. See instructions for Section 2 on back of this form for more information.

☐ a. I am an enrolled member of a registered tribe, I live on the reservation of that tribe, AND I claim exemption from withholding on the wages derived from work performed on the reservation where I live. (You must also complete Section 1.)

☐ b. I am a member of the Reserve or National Guard, and I claim to be exempt from withholding on my compensation determined under USC Title 10. (You must also complete Section 1.)

☐ c. I am a resident of North Dakota, and claim exemption from withholding on my wages.

☐ d. I am a resident of another state living in Montana solely to be with my spouse, who is a resident of the same state and a member of the U.S. armed forces assigned to a military location in Montana, and I claim exemption from withholding on my wages.

Employer name | Employer EIN | Employer MT withholding account ID

Employer address | City, state and ZIP code
Due to changes in federal tax laws, the current federal Form W-4 should not be used for the calculation of Montana income tax withholding.

This new Form MW-4 replaces the federal form for Montana employees.

Employees who already claimed allowances in previous years do not have to submit this form unless they are claiming an exemption from withholding in Section 2.

**Should I complete Form MW-4?**

Complete Form MW-4 and provide to your employer, if you:

- are a newly hired employee, or
- 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 have not had sufficient income tax withheld from your wages, interest and/or penalties may be assessed when you file your individual income tax return.

**Section 1: Montana Allowances**

Complete this section to determine the number of withholding allowances to claim. Withholding on your wages is required unless you can claim an exemption from Montana withholding. See Section 2 instructions.

**C. Spouse** – If you are married and planning to file your Montana income tax return jointly with your spouse, add an allowance to reduce the amount of withholding.

In general, employees with a working spouse file their Montana return separately to lower their tax liability. If you are planning to file separately, enter zero on this line.

**E. Head of household.** – Generally, you can claim head of household filing status on your tax return only if you are unmarried and pay more than 50 percent of the cost of keeping up a home for yourself and your dependent(s) or other qualifying individuals.

**F. Itemized deductions.** – If your income mainly consists of wages or pensions, and you expect to report large itemized deductions, you may consider adding an additional allowance. Adding an allowance will reduce the amount of tax withheld. Caution: If you do not withhold enough to cover your income tax obligation, you may owe taxes and interest when you file your return. See Montana Publication 1 for more information.

**H. Additional amount withheld.** – You may request to have an additional amount of taxes withheld from your paycheck on Line H. If you have a large amount of nonwage income, such as interest or dividends, consider making estimated tax payments.

If you receive pensions or annuities, you may ask the payer to withhold a flat amount that you report on this line.

**Section 2: Exemption from Montana Withholding**

You must meet one of the following requirements to claim exemption:

- 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 Section 1 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 or for active duty in the U.S. military under USC Title 10 orders. You must also complete Section 1 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 checked in Section 2 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 Section 1 completed.

If you claim one of the exemptions from withholding, an electronic copy of this form will be filed by your employer 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.

Employer instructions are on the next page.
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.

Should my employee complete Form MW-4?

Your employee must complete Form MW-4 if one or both of the following applies:

• They are a newly hired employee, or
• They are claiming to be exempt from Montana income tax withholding. See Section 2 instructions.

Employees should also consider completing a new Form MW-4 if their personal or financial situation changes.

Your employee is not required to complete Form MW-4 if they are already employed and are not claiming exemption from Montana income tax withholding.

Do I need to file Form MW-4 with the department?

You must file your employee’s Form MW-4 with the Department of Revenue only if one or both of the following applies:

• The employee is claiming more than 10 allowances, or
• The employee is claiming one of the withholding exemptions listed in Section 2.

If an employee provides you with a Form MW-4 that meets one or both of the conditions above, you must submit this form to the department by the last day of the payroll period in which the form was received.

File online using the department’s TransAction Portal (TAP) at https://tap.dor.mt.gov. Simply click on “File Form MW-4.” For more information about this process, visit MTRevenue.gov.

Do not mail the Form MW-4 to the department.

You should keep a copy of all Forms MW-4 you receive from your employees with your records.

How should I determine Montana withholding for an employee that doesn’t complete Form MW-4?

Withhold Montana tax as if the employee is single with zero withholding allowances.

Why must an employee complete Section 1 when claiming exemption 2(a) or 2(b)?

If an exemption is claimed under Section 2(a) or 2(b), you must withhold taxes on any wages paid that do not meet the requirements of these exemptions.

Example: If (a) 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 number of allowances reported in Section 1. If Section 1 was not completed, the withholding is calculated using zero allowances until a new Form MW-4 is provided for the calculation of the withholding.

Invalid Forms MW-4

The following situations make the Form MW-4 invalid:

• The form is incomplete or lacks the necessary signatures, or
• The employer information is incomplete when the Form MW-4 is filed with the department.

If, after a review of the Form MW-4, the department revises the number of allowances allowed for the employee or disallows an exemption claimed, you must withhold based on that determination for the remainder of the calendar year, unless:

• The employee subsequently files a new Form MW-4 with fewer than 11 allowances, or
• The department changes its initial determination based on justifications provided by the employee.

Questions?

Go to MTRevenue.gov for more information about the Form MW-4, or call us at (406) 444-6900, or Montana Relay at 711 for the hearing impaired.
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: __________________________ Phone No: ___________________

Banner Generated ID Number (GID): __________________

Signature: ____________________________ Date: __________________

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.

<table>
<thead>
<tr>
<th>Add, Cancel or Change</th>
<th>Bank Routing #</th>
<th>Bank Account #</th>
<th>Dollar Amount or Percent of Pay</th>
<th>Checking or Savings</th>
<th>Banking Info Attached</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Great Falls College MSU Use Only:
Date documentation received: __________ Date of Active Status: ________________
Date of Inactivated DD: ______________ Date of Change Existing DD: ______________
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 ____________________________
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 ____________________________
Mailing Address ____________________________
Street or PO Box ____________________________
City ____________________________ State __________ Zip Code __________
Social Security Number ____________________________ Date of Birth ____________________________

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

Updated: January 8, 2018
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 18th 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, call 1-847-688-6888, or write to:

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

Updated: January 8, 2018
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.

Teri Hassell
Director of Human Resources
teri.hassell@gfcmsu.edu
Phone: 406-268-3701