



MONTANA ASSOCIATION OF SCHOOL BUSINESS OFFICIALS

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Happenings in Helena

There has been a big gap in newsletters. The last one sent out was in January. The legislature and other personal items have made this newsletter extremely late and I have to apologize. In January, my husband was diagnosed with stage 4 lung cancer in both lungs and in the lymph nodes. The only treatment available to him is chemotherapy as, at that time it was too big to radiate or operate. Other things were going on with my health in December but all that is on the back burner until we get through this challenge. Believe me, this turns life completely upside down. He will continue with the chemo until mid-July at which time they will do a PET scan and that lights up everything that is cancerous. We are keeping our fingers crossed that things are working. He was not sick when this was found so it took us completely by surprise. Needless to say, I am doing as much as possible to keep up with work and some things, like the newsletter fell through the cracks. So hang in there with me and I will keep you posted.
Lynda B

MASBO asked both nominees to write something about themselves for the newsletter so members could know a bit about them. Here are their notes:



Jacki Young

Hello I'm Jacki Young and I am running for the MASBO Vice President position. I am from Fairview, Montana. My school is 85 miles from Canada and 4 blocks from North Dakota. I have been the Business Manager for Fairview School District's #3 & #13 for the last nine years, and prior to that the Administrative Assistant for four years. I have been the MASBO Region 3 Director for four years. As a MASBO board member, I am active in the new clerks training and the legislature. I set as one of my goals when I got on the MASBO Board to become involved in the New Clerk Training. I attended as a "new" clerk after one month on the job. The information I received was invaluable. The best part was just learning "who" to go to for the answers. I really

The best kind of wrinkle indicates where smiles have been.

Vice President Nominations

At the Region 5 workshop, both Jacki Young from Fairview and Lora Tauck from Ekalaka were nominated. Additional nominations will be accepted from the floor at the opening General Session of the MASBO Conference on June 17, 2009 at the Billings Holiday Inn Grand.

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enjoy presenting at the training.

I try to make the days enjoyable along with informative. Last November I attended the National ASBO Conference in Denver, CO. That was an awesome experience. I highly recommend that everyone go. It was so exciting to hear national speakers and to meet people from across the United States that have my same job.

The MASBO organization, led by Lynda Brannon is a wonderful resource for all Business Officials. I would like to continue the work that has been going for the last 41 years and would appreciate your vote.



Lora Tauck

Thank you Region 5 for the nomination. I really appreciate it and would love to run sometime but not right now. I feel I need more experience

with the MASBO Board and as serving as the Region 6 Director. So, thank you for your vote of confidence but at this time I need to decline the nomination and get a few more years under my belt.

Timeline For Payment of Wages

At a New Clerk’s workshop, there was a question of when wages must be paid in reference to setting up a time sheet schedule for hourly employees. Per MCA 39-3-204, *“the employer may not withhold from any employee any wages earned or unpaid for a longer period than **10 business days** after the wages are due and payable.”* When you set up a timeline for submission of time sheets or time cards, payday must not be longer than 10 business days away from the last

day of the pay period. For most school districts this would be two weeks, as Saturday and Sunday would not be considered business days. Example: If the last day of the pay period is March 7, 2009, pay day must be no later than March 20, 2009. Works weeks in our district are always Sunday through Saturday. Employees work Monday through Friday with Saturday work very occasional for special situations that are usually overtime.

Check with your auditor to be sure what they consider business days in your district. If your school has staff that regularly works on Saturdays, Saturdays may possibly be considered a business day.

Employers Must Use Revised I-9 Form as of April 3, 2009

Employers must complete a Form I-9 for all newly hired employees to verify their identity and authorization to work in the United States. The interim final rule as published revises the types of acceptable identity and employment authorization documents employers can accept from new hires effective April 3, 2009.

The rule states that employees cannot use expired identification documents to verify their work eligibility beginning April 3, 2009, unless the government changes its plans. The revised I-9 form is available online from the USCIS web site (www.uscis.gov).

Summer Conference and New Clerk Academy

The countdown is on! Bring your school banners, pull out the school uniforms from your high school days and enjoy MASBO’s 41st Annual Conference.

Tuesday and Wednesday morning will be the New Clerk Academy. Don't miss this opportunity to get professional learning of a job that you just can't appreciate unless you are in it. If you are in School Business and have been at the job for 5 years or less, you cannot afford to miss this training. Combined with the summer conference, you get a break on pricing also.

The conference workshops are exciting and timely. Take a look at the agenda as new topics and classes (like Pivot Tables, One Room School workshops, discussion groups by size of district and Medicaid) as well as SAS 115 and legislative updates are in the program. The MASBO Board works hard to put together professional development and extracurricular activities for this conference. This conference provides 4 full days of workshops, activities, meals and even clothing to make this the best ever and most importantly give you a chance to get out of your district at this very stressful time of year and regroup. You will be amazed at what you can get done when you get home.

If you have not registered, go to www.masbo.com and register today.

Changes this year:

The golf and walk are moved to Wednesday evening. The walkers will walk to the golf course and will be brought back to the hotel from there with the golfers if you wish to stick around.

Thursday night will be a tailgate party in the parking lot of the hotel. BRING a lawn chair, a jacket and an appetite. Some seating will be available.



And don't miss our final keynote speaker, **Christine Cashen**. A few of us who attended ASBO International have heard her and believe

me, you won't forget her. She has also agreed to do a workshop before her final keynote so stay for Friday and enjoy the message and energy she shares.

Calendar of Events

June 17-19, 2009 MASBO Summer Conference - Holiday Inn Grand - Billings

July 24, 2009 Federal minimum wage goes to \$7.25 an hour

Oct 14-16, 2009 MCEL - Missoula

Oct 23-26, 2009 ASBO - Chicago

**MASBO helping MASBO
Silent Auction at Summer
Conference**



The MASBO Board has decided that Pat & Lynda Brannon will be this years' recipient.

Please bring your donated item(s) to the registration desk at the Summer Conference in June. If you want to donate something, and are not planning to attend the conference, please send item(s) to the MASBO office no later than June 12.

What are wages for unemployment?

While our auditors have been conducting audits of our member schools we have been receiving telephone calls regarding what is considered wages. As stated in 39-51-201 MCA “wages, means all remuneration payable for personal services, including the cash value of all remuneration payable in any medium other than cash. The reasonable cash value of remuneration payable in any medium other than cash must be estimated and determined in pursuant to rules prescribed by the department.” So if you provide housing, meals, or other non-cash payments, you must report the market value as wages. Following is an abbreviated tax chart from the Montana Department of Labor & Industry for determining taxable wages.

MONTANA UI WAGE & EMPLOYMENT TAX CHART	
Special Classes of Employment and Special Types of Payments	Unemployment Insurance Tax Treatment
Advances against future earnings.	Taxable
Annuities: Payments made by the employer into a fund for retirement or death benefits, under a plan offered to all employees or a class or classes of employees.	Exempt
Back Pay paid as a result of a dispute related to employment	Taxable
Bonuses	Taxable
Cafeteria plan deductions under IRC Section 125.	Taxable
Deceased worker: Wages paid to beneficiary or estate after worker’s death.	Taxable
Deferred Compensation. (See Retirement/Pension plans)	Taxable
Dependent care assistance programs	Taxable
Employee Benefit Plans, Perks furnished/paid by the employer. 1. Retirement, sickness or accident disability, medical, hospitalization or death benefits. 2. No additional cost service, where the benefit provided has no monetary impact to the employer, such as lunch provided by the lunchroom to its employees. 3. Discounts on merchandise or services, or other benefits.	Exempt Exempt Taxable – at cash value
Gifts	Taxable

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Holiday Pay	Taxable
Income Tax Withholding: Withholding from an employee's wages for federal and/or state income taxes	Taxable
Insurance for employees: 1. Accident and health insurance premiums paid by the employer into a qualified plan for the employee or the employee's immediate family. 2. Life insurance premiums paid by the employer for the employee or the employee's immediate family.	Exempt Exempt
Officials: Services performed by an individual as an official, including timer, referee, umpire, or judge, at an amateur athletic event.	Exempt
Retirement and Pension Plans: 1. Employer contributions to a qualified pension or retirement plan. 2. Elective <i>employee</i> contributions, salary reductions or deferrals to a 401 (k) or any other type of retirement plan.	Exempt Taxable
Room and Board, Meals, etc. furnished to an employee as part of the terms of their employment.	Taxable – must report cash value: minimum value of \$130 per week for full room and board; \$3 per meal
Severance, termination or dismissal pay	Taxable
Sick pay	Taxable for the first 6 months following the month the employee last worked.
Social Security Taxes: deductions from an employee's gross wage for FICA	Taxable
State governments and political subdivisions: Election judges. Election judges are individuals who are employed to perform services for state or local governments at election booths in connection with national, state, or local elections.	Exempt
Students, scholars: 1. Student enrolled and regularly attending classes, performing services for a non-profit or public educational institution.	Exempt

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2. Full-time student performing service for academic credit, combining instruction with work experience as an integral part of the program.	Exempt
Vacation. Paid vacation for employee	Taxable
Vehicles: personal use of a company vehicle.	Taxable

Submitted by Theresia LeSueur, MTSBA, MSUIP

Are You CERTIFIED?

Become a Montana Registered School Business Official
 Receive the recognition you deserve.
 Contact the MASBO office and get started: 442-5599.

NEW Opportunities to get Certified!

- 1) Come to the MASBO office in Helena and take the test(s).
- 2) Put a group together and we will come to you.

Testing opportunities will be at the Summer Conference.



Only in America!

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Region 2	Zella Witter (406) 265-4356 ext. 348 witterz@havre.k12.mt.us (Glacier, Toole, Pondera, Teton, Chouteau, Cascade, Judith Basin, Liberty, Hill, and Blaine Counties)
Region 3	Jacki Young (406) 742-5265 jyoung@fschool.org (Valley, Daniels, Sheridan, Phillips, Roosevelt, and Richland Counties)
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DON'T FORGET THE VENDORS!

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