

# MONTANA ASSOCIATION OF SCHOOL BUSINESS OFFICIALS



*Empowering School Business Leaders Through Education*

**DECEMBER 2022**

## Watch Out for Payroll Cyber Scam

Many schools across the state have shared recent experiences of payroll diversion scams.

**What is payroll diversion fraud:** The school payroll office receives a convincing email that appears identical to an actual staff member of the district. This email will request the payroll office to update the direct deposit information for the employee. These emails can be very sophisticated. They can sound very much like the employee and may provide a sense of urgency.

**How to avoid these scams:** We all want to be efficient and helpful to our staff, but payroll changes should not be rushed into. Each business office should have multifactor identification process or require personal interaction to facilitate these requests. Additionally, it is more important than ever to authenticate all electronic communications prior to responding or downloading. Provide district employees with instructions to verify that they have received their payroll deposits in a timely manner. It is very important to notify the Bank as soon as possible of any errors so that it can be rectified.



**What to do if you've been cyber attacked:** Contact your financial institution immediately when you become aware of the scam. They may be able to reverse the transactions if notified with enough time. Contact both your IT director and your liability insurance provider, especially if you believe that your network security maybe compromised. Consider also filing a complaint with the [FBI Internet Crime Complaint Center](#). Finally, don't beat yourself up. These criminals have made an industry of deceiving payroll departments around the nation and they are very successful.



## MASBO MEMBER PROFILES

New custom fields for County, District Enrollment and MHSA Class Size have been added!  
To assist with negotiations, we also have both salary and benefit fields.

We'd appreciate everyone updating their profiles this month:

Log in to MASBO.com

Your username is your email address

Don't remember your password? Please try the password reset option

Go to your [Profile page](#), then select the [Custom tab](#) to add and update, that's it!

## MEMBER SEARCH

Do you need to find another MASBO Member? We've enhanced this search feature for you:

Under the Membership Tab, select Member Search

You can now search by School, Software, County, Last Name or Zip

Email Marie if you need any assistance: [mroach@masbo.com](mailto:mroach@masbo.com)



## P-CARD NEWS



### MASBO P-CARD PURCHASES REPORT

P-Card purchases for six months of the current rebate year (April - September) totaled over **\$20,326,977** with **178** school districts and special education cooperatives participating in the program. At the same time last year, we had 169 participants with just over \$18.6 million in total purchases. Click [here](#) to see the current year P-Card purchases report.

**Need Help?** Contact Holly Wallace at **1-815-793-4655** or [hwallace@iasbo.org](mailto:hwallace@iasbo.org) for help or to schedule a webinar on helpful topics.

### MASBO Board of Directors

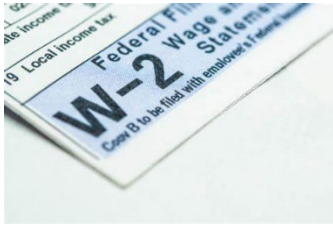
President	<a href="#">Rita Huck</a> , Huntley Project	Region 1 Director	<a href="#">Lacey Porrovecchio</a> , Bigfork
Vice-President	<a href="#">Belinda Klick</a> , Sun River Valley	Region 2 Director	<a href="#">Karsen Floerchinger</a> , Cascade
Past President	<a href="#">Lorie Carey</a> , Jefferson Co. H.S.	Region 3 Director	<a href="#">Colleen Drury</a> , Scobey
Fiscal Agent	<a href="#">Kim Aarstad</a> , East Helena	Region 4 Director	<a href="#">Shay Baize</a> , Lima
Ex-Officio, MTSUIP	<a href="#">Jen Mettler</a> , Baker	Region 5 Director	<a href="#">Rebekah Rhoades</a> , Lewistown
Ex-Officio, OPI	<a href="#">Barb Quinn</a> , MT Office of Public Instruction	Region 6 Director	<a href="#">Stacy Montgomery</a> , Forsyth

### MASBO Staff

[Shelley Turner](#)  
Executive Director  
406-461-3659

[Marie Roach](#)  
Association Services Coordinator  
406-461-8804

[Steve Hamel](#)  
Interim Services/Trainer  
406-431-0124



## W2 and 1099 Filing Reminders

Just quick reminder to prepare yourself for W2 and 1099 Processing. Do not wait until the last minute to ensure you have enough forms ordered or ready for use. Most software providers have a link or resource list of the best forms for your software system. Additionally, most software providers

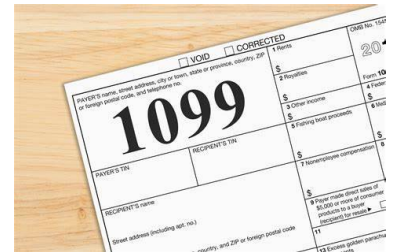
will provide you procedures information and/or training if you've not been through the process in the past.

In 2021, the IRS changed updated the 1099 forms, utilizing 1099-MISC and 1099-NEC (non employee compensation) forms. Instructions regarding these forms can be found on the IRS [website](#). If you are e-filing 1099's to the IRS you will need access to the Filing Information Returns Electronically ([FIRE](#)) system.

For electronically filing W2/3's you will need access to the Business Services Office ([BSO](#)).

All state filing of 1099 and W2/W3s can be made at with the Montana Department of Revenue [website](#).

Don't hesitate to set up logins if you don't already have one; the BSO site can take several weeks to mail you the registration information.



## 2023 Summer Conference Sleeping Rooms

Fairmont Hot Springs the week of June 12-16



Do you have a sleeping room you won't need after all?

Please email Marie at [mroach@masbo.com](mailto:mroach@masbo.com)

MASBO has a waiting list and we would like to get any extra room(s) assigned to our members.

## Elections Check-In Webinars

After the main elections webinar, OPI will be providing additional election check-ins. The first is tentatively scheduled for December 16<sup>th</sup> and bi-weekly meetings will begin January 6<sup>th</sup>. More information will be provided soon. Watch your email for more information.

# UPCOMING OPPORTUNITIES & NEWS FROM OPI AND OTHER MASBO PARTNERS

## **Need to make changes to your TFS?**

Be sure to submit your scanned changes to [opischoolfinance@mt.gov](mailto:opischoolfinance@mt.gov) no later than December 10<sup>th</sup>.

## **Compensation Expenditure Reports due to OPI on December 10<sup>th</sup>!**

Compensation Expenditure Report Instructions located [here](#).

## **ESSER Balance Letters as of October 2022**

Please click [here](#) for the ESSER balances posted on the OPI website. Please remember that these balances may not include recent cash requests posted.

## **Safe Return and LEA ARP Plans are Due Every Six Months**

**Safe Return and LEA ARP Plan** (ESSER fund use) are required to be updated at least twice a year. OPI will review the plans in December and June. **If you completed the ARP ESSER LEA Plan, you do not need to complete the Continuous School Improvement Plan (CSIP) for 2022-2023 (which is typically due November 1<sup>st</sup>).** Districts have been notified of the need to review and update plans including requirement to engage the community. Instructions were issued out on the 2<sup>nd</sup> week of May but several districts are past the compliance deadline. If you did not receive the instructions or need assistance, please reach out to [Wendi Fawns](#) at OPI and she will assist you in reaching compliance. Updates require notice of plan update on the Board agenda, allowing for public comment and stakeholder engagement.

## **OPI ESSER AFTERSCHOOL AND SUMMER ENRICHMENT GRANTS**

The **Afterschool** and **Summer Enrichment grants** for School Year 2022-23 will be reopening this fall under the updated name **ESSER Extended and Expanded Learning Opportunity (EELO)**. These grants will focus on Math and Reading programming efforts, combined with best practices promoting Social/Emotional Learning. To help prepare for these grants, we encourage applicants to actively explore local partnerships to best leverage these funds and improve student outcomes. View our site [HERE](#) for more information.



## TRANSFORMATIONAL LEARNING AND ADVANCED OPPORTUNITIES GRANT

Application and Annual Report Window Opens December 5th at 8am and Closes January 9th at 5pm

- [Transformational Learning](#) funding is determined by a lottery system held after the window closes.
- [MT Advanced Opportunity](#) funding is first come, first served.

### IEFA GRANT FUNDING AVAILABLE

(information from the OPI December Compass)

The Indian Education for All Unit will be offering grant awards to districts that would like to compensate their staff for completing IEFA PD modules or facilitate an exchange program between Native and Non-Native schools and students. Exchanges between schools on different reservations will be considered as well. The PD modules would be specific to the Essential Understandings Regarding Montana Indians or the IEFA Implementation Framework hub course. Grant awards would be determined based on the size of the school district and the estimated number of staff participating. Districts would also be required to provide some IEFA ANB funds for match. Interested schools and districts should contact Jennifer Stadum or Zach Hawkins in the OPI IEFA office.

Jennifer Stadum: [jstadum@mt.gov](mailto:jstadum@mt.gov) or 444-0725

Zach Hawkins: [zachariah.hawkins@mt.gov](mailto:zachariah.hawkins@mt.gov) or 444-0708

### Has Your District Experienced a Staffing or Board Member Change?

**MASBO:** If you are new to your position as business manager and/or clerk, or you anticipate changes please let the staff at MASBO know so we can also update your information. Please feel free to reach out to [Shelley](#) or [Marie](#) for assistance.

**MTSBA:** Please be sure to login to [MyMTSBA](#) and update your board members names, contact information and who is serving as Board Chair and Vice. Also, be sure to update any changes to other administrative roles. If you are having issues with this process, please contact [Wendy](#) for assistance.

**OPI:** Changes to the board chair, clerk/business manager, superintendent, or principal should be reported to [OPI Contacts](#). Instructions for how to make these changes are found here: [Instructions](#). If you have questions about how to complete the updates, please contact: [CentralUpdates@mt.gov](mailto:CentralUpdates@mt.gov)

**School Nutrition:** If you need to request access to MAPS, complete the MAPS User Access Form and contact Katie Felde at (406) 444-250

**OTHER:** Consider keeping a list of other memberships and/or logins your admin team holds including School Administrators of Montana, cooperatives, vendors, other government sites, and email list serves that you and your team rely upon.

## MASBO ENDORSES THESE PROGRAMS

	<p>Healthcare Reform Section 125 Services Health Savings Account Services <b>Jacob Bautista</b>, Office Manager 877-589-2544 <a href="mailto:jacob.bautista@americanfidelity.com">jacob.bautista@americanfidelity.com</a> <a href="http://www.americanfidelity.com/home.aspx">http://www.americanfidelity.com/home.aspx</a></p>
	<p>Montana Schools Group Insurance Authority Workers Compensation Risk Retention Program <b>Shawn Bubb</b>, Director of Insurance Services 406-457-4500 <a href="mailto:sbubb@mtsba.org">sbubb@mtsba.org</a> <a href="http://www.msgia.org/home">http://www.msgia.org/home</a></p>
	<p>Health, Dental, Vision, Life and Long-Term Disability Benefits <b>Andy Holmlund</b>, Chief Executive Officer 406-457-4400 <a href="mailto:aholmlund@ms-sf.org">aholmlund@ms-sf.org</a> <a href="http://mustbenefits.org/">http://mustbenefits.org/</a></p>
	<p>Montana Schools Unemployment Insurance Program <b>Lisa Gowen</b> 406-457-4407 <a href="mailto:lgowen@mtsba.com">lgowen@mtsba.com</a> <a href="http://www.mtsuip.org/">http://www.mtsuip.org/</a></p>
	<p>Payne West, Inc. Montana Schools Property &amp; Liability Insurance Plan <b>Rody Holman</b>, Program Manager 406-533-1035 <a href="mailto:RHolman@paynewest.com">RHolman@paynewest.com</a> <a href="http://msplip.com/">http://msplip.com/</a></p>

## MASBO EXHIBITOR MEMBERS

<b>Aflac</b> Rob Cook <a href="mailto:r_cook@us.aflac.com">r_cook@us.aflac.com</a>	<b>American Fidelity Assurance Company</b> Jacob Bautista, Office Manager <a href="mailto:jacob.Bautista@americanfidelity.com">jacob.Bautista@americanfidelity.com</a>	<b>Anderson, Zurmuehlen &amp; Co.</b> Stefeni Freese, CPA <a href="mailto:sfreese@azworld.com">sfreese@azworld.com</a>
<b>Black Mountain Software</b> Teresa Van Buren <a href="mailto:teresav@blackmountainsoftware.com">teresav@blackmountainsoftware.com</a>	<b>Bruco, Inc.</b> Adam Uselman, V.P.-C.O.O. <a href="mailto:adamu@bruco.com">adamu@bruco.com</a>	<b>C &amp; C School Accounting</b> David Bardwell <a href="mailto:Help@CandCSchoolAccounting.com">Help@CandCSchoolAccounting.com</a>
<b>D.A. Davidson &amp; Co.</b> Bridget Ekstrom <a href="mailto:Bekstrom@dadco.com">Bekstrom@dadco.com</a>	<b>Fatbeam</b> Graham Taylor <a href="mailto:graham@fatbeam.com">graham@fatbeam.com</a>	<b>Felt Martin, PC</b> Jeffrey Weldon <a href="mailto:JWeldon@feltmartinlaw.com">JWeldon@feltmartinlaw.com</a>
<b>Fisher's Technology</b> Amanda Byrne <a href="mailto:info@fisherstech.com">info@fisherstech.com</a>	<b>Horace Mann</b> Aaron Moyer <a href="mailto:association.relations@horacemann.com">association.relations@horacemann.com</a>	<b>Iconergy</b> Carl Hurst <a href="mailto:churst@iconergyco.com">churst@iconergyco.com</a>
<b>Infinite Campus</b> Bob Gits <a href="mailto:robert.gits@InfiniteCampus.com">robert.gits@InfiniteCampus.com</a>	<b>Joint Powers Trust</b> Cyndy Maxwell <a href="mailto:cyndy@jointpowerstrust.com">cyndy@jointpowerstrust.com</a>	<b>K12 Montana</b> Jeffrey Patterson <a href="mailto:jeffp@k12mt.com">jeffp@k12mt.com</a>
<b>Kalmbach Consulting</b> Cathy Kalmbach <a href="mailto:cathymkal@gmail.com">cathymkal@gmail.com</a>	<b>Klimas Financial Services, Inc.</b> Charles Klimas <a href="mailto:cklimas@gwnsecurities.com">cklimas@gwnsecurities.com</a>	<b>Montana Digital Academy</b> Sarah Marker <a href="mailto:sarah.marker@montanadigitalacademy.org">sarah.marker@montanadigitalacademy.org</a>
<b>Montana Public Employees Retirement Administration</b> Terry Dalton <a href="mailto:tdalton@mt.gov">tdalton@mt.gov</a>	<b>MSGIA-WCRRP</b> Shawn Bubbs <a href="mailto:sbubb@mstba.org">sbubb@mstba.org</a>	<b>Montana Schools Unemployment Insurance Program (MTSUIP)</b> Lisa Gowen <a href="mailto:lgowen@mtsba.com">lgowen@mtsba.com</a>
<b>Montana Unified School Trust (MUST)</b> Andy Holmlund <a href="mailto:aholmlund@ms-sf.org">aholmlund@ms-sf.org</a>	<b>Payne West, Inc./MSPLIP</b> Rody Holman <a href="mailto:RHolman@paynewest.com">RHolman@paynewest.com</a>	<b>Pine Cove Consulting</b> Brandan Bassett <a href="mailto:bbassett@pinecc.com">bbassett@pinecc.com</a>
<b>School Services of Montana</b> Melissa Tovaas <a href="mailto:mtovaas@mt-schools.org">mtovaas@mt-schools.org</a>	<b>Tyler Technologies</b> Carrie Hughes <a href="mailto:carrie.hughes@tylertech.com">carrie.hughes@tylertech.com</a>	<b>Wipfli LLP</b> Kim Dare, CPA <a href="mailto:kdare@wipfli.com">kdare@wipfli.com</a>

## IMPORTANT DATES & DEADLINES – DECEMBER 2023

### DECEMBER 1

Licensed educators and professionals must have registered his or her license with OPI.	<p>Educators without a valid license will not be considered in the FTE for the payment. <b>A license must be current as of December 1</b> of the school year in which the employee is reported to be valid for purposes of the quality educator payment calculation for the following fiscal year.</p> <p>The OPI will provide an opportunity for district officials to review the FTE information submitted in TEAMS. Changes to FTE reporting used for the quality educator payment calculation will not be accepted after December 31 except in cases of significant reporting error, as determined by the Superintendent of Public Instruction.</p>	<a href="#">A.R.M 10.21.201(4) and (5)</a>
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### DECEMBER 5, 2022 – JANUARY 9, 2023

Montana Advanced Opportunity Application opens at 8:00 a.m.	A school district must apply for the <b>state advanced opportunity aid</b> payment during the application period, which is <b>December 5, 2022 at 8:00 a.m. – January 9, 2023 at 5:00 p.m.</b> for FY2024.	<a href="#">OPI Advanced Opportunity Act</a> information page  <a href="#">Montana Advanced Opportunity Application FY2024</a>
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### DECEMBER 5 – JANUARY 9, 2023

Transformational Learning Application opens at 8:00 a.m.	A school district must apply for the <b>state transformational aid</b> payment during the application period, which is <b>December 5 at 8:00 a.m. – January 9, 2023 at 5:00 p.m.</b> for FY2024.	<a href="#">OPI Transformational Learning Application FY2024</a>  OPI <a href="#">Transformational Learning</a> information page
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### DECEMBER 8, 2022 – MARCH 23, 2023

Candidates for trustee election on May 2, 2023 may file a Declaration of Intent and Oath of Candidacy	<p>Trustee candidates file for election. A Declaration of Intent and Oath of Candidacy must be filed with the election administrator. <b>No candidate may appear on the ballot unless the candidate files between Thursday, December 8, 2022 and Thursday, March 23, 2023.</b> The candidate for trustee must be registered to vote at the time the Oath is filed.</p> <p>County superintendents should log into the County application and complete/verify their district classification and board compositions for the 2023 school election season.</p>	<a href="#">Declaration of Intent and Oath of Candidacy</a>  <a href="#">School Election Calendar 2023</a>  <a href="#">District Classification Report</a>
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### DECEMBER 10

Deadline for making changes to FY2022 Trustees Financial Summary	The FY2022 Trustees Financial Summary (TFS) may be revised to correct a material coding error. Submit a revision to Renee Richter in the School Finance Division. Changes to the FY2022 Trustees Financial Summary are limited to:	<a href="#">A.R.M. 10.10.504(6)</a> <a href="#">OPI Compass - November</a> (scroll down to School Finance)
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	<ul style="list-style-type: none"> <li>Coding revisions between revenue and expenditure line items provided no change occurs in the fund balance of the budgeted funds, and</li> <li>Revisions in the balance sheet accounts provided no change occurs in the fund balance of the budgeted funds.</li> </ul>	<p>Questions can be directed to Andrea Mohammadi, Budget Analyst at 406-444-1960.</p> <p>Submit your revision to the School Finance Division at <a href="mailto:OPISchoolFinance@mt.gov">OPISchoolFinance@mt.gov</a>.</p>
Salary and Compensation Expenditure Report due	The Salary and Compensation Expenditure Report requires that all employees who received a paycheck during 2021-2022 fiscal year be entered in the district's 2021-22TOE data.	<p><a href="#">Compensation Expenditures Report Instructions</a></p> <p><a href="mailto:Opischoolfinance@mt.gov">Opischoolfinance@mt.gov</a> Andrea Mohammadi 406-444-1960</p> <p>Accreditation Contact: <a href="mailto:opiteams@mt.gov">opiteams@mt.gov</a> Ellery Bresler 406-444-2410</p>
ESSA Per Pupil Expenditure Report due	<p>Please review the per-pupil calculation for your district(s). The calculation may be reviewed in MAEFAIRS, under Data Entry, ESSA PPE Calculation (please scroll to page 2 for the final per-pupil amount).</p> <p>An updated ESSA Per Pupil Expenditure Reporting document has been posted to the OPI School Finance Webpage under ESSA Per Pupil Expenditure Reporting.</p>	<a href="#">ESSA Per Pupil Expenditure Reporting</a>
File monthly claims for NSLP or SSO reimbursement	<p>Monthly lunch, breakfast and snack counts are due the 10<sup>th</sup> of each month. Counts are submitted in the Montana Agreement and Payments System (MAPS) for National School Lunch Program (NSLP) or Seamless Summer Option (SSO) reimbursement.</p> <p>See OPI's <a href="#">Back to School Page</a> for more information on SSO and important updates.</p>	<p>Montana Agreement and Payment System (<a href="#">MAPS</a>) log in page <a href="#">School Nutrition Programs Checklist</a></p> <p>NSLP <a href="#">Reimbursement rates for FY2023</a></p> <p>SSO <a href="#">Reimbursement rates</a></p> <p><a href="#">FY2023 School Nutrition Payments</a></p>
OPI pays grant cash requests	OPI pays grant cash requests submitted by the 25 <sup>th</sup> of the previous month.	<p><a href="#">E-Grants System</a></p> <p>Log in to your district's account, or click on Public Access, then Vendor Payee Details</p>
<b>DECEMBER 16</b>		
OPI makes K-12 BASE aid payments	<b>Guaranteed Tax Base Aid for General Fund State Lands Block Grant County Retirement</b>	<a href="#">FY2023 Schedule</a> (scroll to bottom of page)
<b>DECEMBER 25</b>		
Grant cash request due to OPI	Grant cash requests made by this date will be paid on January 10.	<a href="#">OPI State and Federal Grants Handbook</a>

DECEMBER 31		
End of 4 <sup>th</sup> quarter payroll period	Check with your software vendor to see if a year-end backup is required.	<a href="#">MASBO Payroll Manual</a>
End of calendar year payroll period	After final payroll, reconcile quarterly payroll reports for the calendar year with W-2 totals.	
District of residence pays at least one-half of any tuition and transportation obligation	By December 31 of the school fiscal year following the year of attendance, the district of residence shall pay at least one-half of any tuition and transportation obligation established under subsection (5)(a)(i) out of the money realized to date from the district tuition or transportation fund levy. The remaining tuition and transportation obligation must be paid by June 15 of the school fiscal year following the year of attendance.	<a href="#">20-5-324(5)(a)(ii), MCA</a> <a href="#">OPI Tuition Handbook</a>
Verify the number of American Indian students reported with the Fall Enrollment Count and make changes/corrections	<p>Students identified as American Indian in the AIM system at the time the data is imported into the MAEFAIRS fall count (October 4, 2021) will generate funding for the Student Achievement Gap (SAG) payment in the ensuing year (FY2022-23).</p> <p>Verify that the “Students Imported From AIM In SAG Report” (access in MAEFAIRS) accurately reports the number of American Indian students enrolled in the district.</p> <p>The deadline to submit changes is <b><u>December 31, 2022</u></b> (see <a href="#">ARM 10.21.204</a>).</p>	<a href="#">20-9-330, MCA</a> <a href="#">ARM 10.21.204</a>  Submit an AIM Help Desk Ticket  <b>or call 1-877-424-6681 or 406-444-3800</b>
DECEMBER 31 (continued)		
Fall 2022 CTE Data Collection ENDS	<p>All high schools that received funding from the Carl D. Perkins federal grant program in 2021-2022 are required to complete this fall follow up collection to maintain their eligibility to receive Perkins funding.</p> <p>Students identified as CTE Concentrators last year (2021-2022) and graduated in the spring of 2022 should be contacted between November 15 and December 31 and asked their current post-graduation status. After contact, the appropriate post-graduation status code must be entered into the AIM/Infinite Campus data system for each CTE Concentrator.</p>	<a href="#">OPI Compass - November</a> (scroll down to Achievement in Montana)  <a href="#">AIM Fall CTE User Guide</a>

## IMPORTANT DATES & DEADLINES – JANUARY 2023

### DECEMBER 5 – JANUARY 9

Transformational Learning Application closes January 9 <sup>th</sup> at 5pm.	A school district must apply for the <b>state transformational aid</b> payment during the application period, which is <b>December 5 at 8:00 a.m. – January 9, 2023 at 5:00 p.m.</b> for FY2023.	<a href="#">OPI Transformational Learning Application FY2024</a>  OPI <a href="#">Transformational Learning</a> information page
Montana Advanced Opportunity Application closes January 9 <sup>th</sup> at 5pm.	A school district must apply for the <b>state advanced opportunity aid</b> payment during the application period, which is <b>December 5, 2022 at 8:00 a.m. – January 9, 2023 at 5:00 p.m.</b> for FY2024.	<a href="#">OPI Advanced Opportunity Act</a> information page  <a href="#">Montana Advanced Opportunity Application FY2024</a>

### JANUARY 10

File monthly claims for NSLP or SSO reimbursement	Monthly lunch, breakfast and snack counts are due the 10 <sup>th</sup> of each month. Counts are submitted in the Montana Agreement and Payments System (MAPS) for National School Lunch Program (NSLP) or Seamless Summer Option (SSO) reimbursement.  See OPI's <a href="#">Back to School Page</a> for more information on SSO and important updates.	Montana Agreement and Payment System ( <a href="#">MAPS</a> ) log in page <a href="#">School Nutrition Programs Checklist</a> NSLP <a href="#">Reimbursement rates for FY2023</a> SSO <a href="#">Reimbursement rates</a>  <a href="#">FY2023 School Nutrition Payments</a>
OPI pays grant cash requests	OPI pays grant cash requests submitted by the 25 <sup>th</sup> of the previous month.	<a href="#">E-Grants System</a> Log in to your district's account, or click on Public Access, then Vendor Payee Details

### JANUARY 15

WCRRP (workers comp) and MTSUIP (unemployment insurance) reports due	If your district is a member of WCRRP, the workers comp report for 4th quarter payroll (October, November, December) is due <b>January 25</b> . Due date for other carriers is October 15.  If your district is a member of MTSUIP, the unemployment insurance report for 4th quarter payroll is due.	<a href="http://www.msgia.org/home">http://www.msgia.org/home</a>  <a href="http://www.mtsuip.org/">http://www.mtsuip.org/</a>
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### JANUARY 25

Grant cash request due to OPI	Grant cash request due to OPI	<a href="#">OPI State and Federal Grants Handbook</a>
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### JANUARY 26

OPI makes K-12 BASE aid payments	<b>Direct State Aid</b> <b>Quality Educator Component</b> <b>At Risk Student Component</b> <b>Indian Education for All</b> <b>Student Achievement Gap</b> <b>Data for Achievement</b> <b>(SPED) State Special Education Payments</b>	<a href="#">FY2023 Schedule</a> (scroll to bottom of page)
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JANUARY 31		
Form 941 for Quarter 4 payroll is due.	Form 941 payroll report for Quarter 4 (October, November, December) is due.	<a href="#">Form 941 (form)</a> <a href="#">Form 941 (instructions)</a>
Annual tax forms due	<p><a href="#">2022 Form W-2</a> Wage &amp; Tax Statement to employees by <b>January 31, 2023</b></p> <p>Federal copies of 2022 Form W-2 (with <a href="#">Form W-3</a> transmittal) are due to the Social Security Administration by <b>January 31, 2023</b> whether you are filing paper forms or electronically.</p> <p><a href="#">2022 Form 1099-NEC</a> Non-Employee Compensation to recipients <b>and</b> to the IRS (with <a href="#">Form 1096</a> transmittal) by <b>January 31, 2023</b>.</p> <p><a href="#">2022 Form 1099-MISC</a> Miscellaneous Income to recipients by <b>January 31, 2023</b>.</p> <p>Federal copies of 2022 Form 1099-MISC (with Form 1096 transmittal) are due to the IRS by <b>February 28, 2023</b>.</p>	<p><a href="#">2022 General Instructions for Forms W-2 and W-3</a></p> <p><a href="#">Employer W-2 Filing Instructions &amp; Information</a></p> <p><a href="#">About Form 1099-NEC, Nonemployee Compensation</a></p> <p><a href="#">About Form 1099-MISC, Miscellaneous Income</a></p> <p><a href="#">Instructions for Forms 1099-MISC and 1099-NEC</a></p> <p><a href="#">General Instructions for Certain Information Returns</a></p>
Last day to file state form MW-3 and copies of 2022 Form W-2 and Form 1099 with state withholding	<p>On or before <b>January 31</b> of each year, you are required to file the following with the Montana Department of Revenue:</p> <ul style="list-style-type: none"> <li>• Montana Annual Wage Withholding Tax Reconciliation form (MW-3) supporting the withholding reported on the Forms W-2 and 1099.</li> <li>• Wage and Tax statement (W-2) for each employee Montana wages were paid to, with or without withholding.</li> <li>• Forms 1099 with Montana state withholding.</li> </ul>	<p>Montana Department of Revenue <a href="#">Filing Withholding Returns</a> webpage</p> <p><a href="#">Form MW-3</a></p> <p><a href="#">Montana Withholding Tax Guide</a> (see page 8 for annual filing requirements)</p>
2 <sup>nd</sup> Semester Bus Inspections must be completed	<p>Use form TR-13 Bus Inspection for inspections of yellow school buses.</p> <p>Use form TR-13A Bus Inspection for inspections of Type E buses.</p> <p>The Highway Patrol must inspect the buses prior to January 31.</p>	<p><a href="#">MCA, 20-10-101(4)(a)(i)</a> <a href="#">ARM 10.7.110</a> <a href="#">Regulations &amp; Guidelines for Pupil Transportation Reporting</a> (see page 4)</p>
2024 Impact Aid applications are due at 9:59 MST	Applications must be submitted to the U.S. Department of Education (DOE) by the deadline to avoid a reduction in payments generated from the FY 2024 application. Late applications (applications received up to 60 days after the deadline) will result in payment reductions of 10 percent. The DOE will not accept applications	<p><b>Watch for more information from the Office of Public Instruction:</b></p> <ul style="list-style-type: none"> <li>➤ Impact Aid Application Information</li> <li>➤ Impact Aid Application Data (click on link to 2024 Preliminary Data Sheets)</li> </ul>

	received after the 60-day late window (April 1, 2023). Districts waiting for additional information as of the application deadline should go ahead and submit their applications. Submitted applications may be amended through June 30, 2023.	
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# LEGAL | BUZZ

Compliance. Legislation. Benefits.

The Internal Revenue Service (IRS) announced 2023 adjustments for 401(k) and similar defined contribution plans.

## **401(k) plans:**

### **Employee 401(k) contributions:**

2022: \$20,500

2023: \$22,500

Plan participants aged 50 or older can contribute an additional \$7,500 for the 2023 tax year.

### **Employer plus employee contributions:**

2022: \$61,000

2023: \$66,000

## **403(b) and 457(b) plans:**

### **Employee deferrals into 403(b) and 457(b) plans:**

2022: \$20,500

2023: \$22,500

The age 50 catch-up contribution limit for participants in 403(b) and 457(b) plans has increased to \$7,500 for the tax year 2023.

## **Individual Retirement Accounts (IRA):**

### **IRA contributions:**

2022: \$6,000

2023: \$6,500

The age 50 catch-up for IRA contributions remains at \$1,000 for tax year 2023.



The income ranges for determining eligibility to make contributions to a traditional IRA or a Roth IRA have changed.

- For **single taxpayers** covered by a workplace retirement plan, the phase-out range is increased to between \$73,000 and \$83,000, up from between \$68,000 and \$78,000.
- For **married couples filing jointly**, if the spouse making the IRA contribution is covered by a workplace retirement plan, the phase-out range is increased to between \$116,000 and \$136,000, up from between \$109,000 and \$129,000.
- For an **IRA contributor who is not covered by a workplace retirement plan and is married to someone who is covered**, the phase-out range is increased to between \$218,000 and \$228,000, up from between \$204,000 and \$214,000.
- For a **married individual filing a separate return who is covered by a workplace retirement plan**, the phase-out range is not subject to an annual cost-of-living adjustment and remains between \$0 and \$10,000.

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If you have any questions or need help communicating these changes to employees, please contact us. We'll continue to monitor and communicate regulatory changes to help you succeed in benefits management.

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# Boost Your Energy Levels

A quick guide to fight fatigue from Montana Unified School Trust

**In these darker winter months, it's not uncommon to feel worn out and weary at the end of the day.**

If you find yourself feeling sluggish, having difficulty staying awake, or pounding cups of coffee just to make it to lunchtime, you're not alone.

Fortunately there are plenty of healthy actions you can take to reduce fatigue and boost your energy levels. By making a few small changes to your daily routine, you can significantly affect how energetic you feel, along with many other aspects of your health.

## GET MORE SLEEP

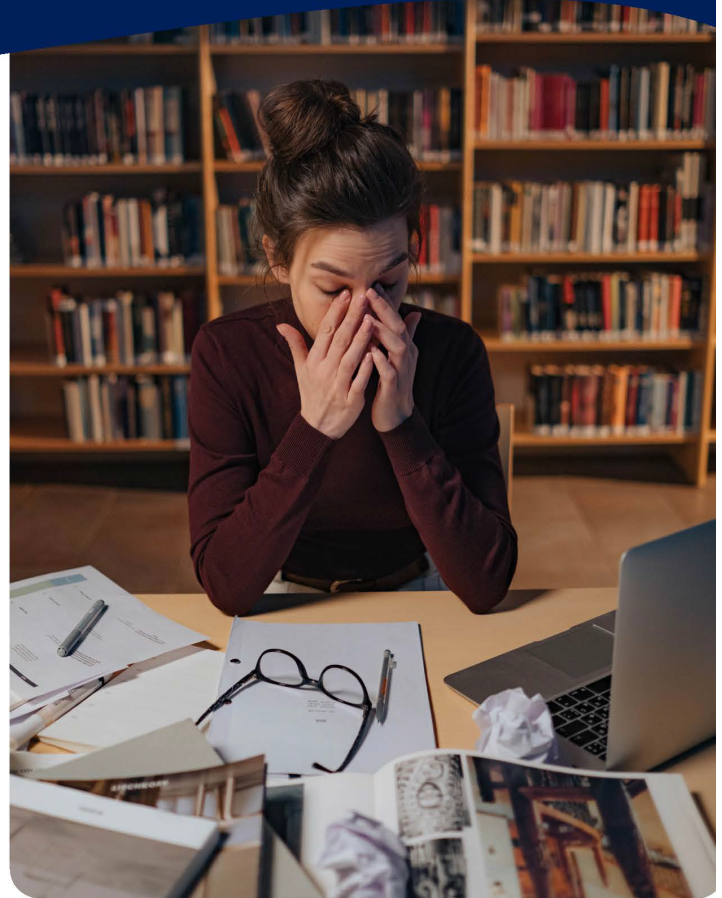
This may seem like a no-brainer, but not getting enough shut-eye drains your energy levels and affects your overall health.

- The amount of sleep a person needs can vary (usually 7 to 9 hours) and roughly 1 in 3 adults fall below these numbers.
- If you have trouble sleeping, you may benefit from setting a regular sleep schedule and winding down at the end of the night by taking a bubble bath, reading a book, or listening to relaxing music.
- If you have racing thoughts before bed time, try addressing your stressors and writing them down to release your worries from your mind and let your brain know it can take a break.

## MOVE MORE

Research suggests that adding more physical activity to your routine could fight fatigue and increase your energy levels. It can be challenging to find motivation to begin, so start small.

- Incorporate exercise into your day by going for a walk on your lunch break, taking the stairs instead of the elevator, or walking or biking to work or school.
- It helps to find a gym culture that is right for you. Try out some classes at different gyms to see what kind of activities and people inspire you to keep moving!



## CONNECT WITH PEOPLE

Even the most introverted people need social connection. It's proven that social isolation can cause low mood and tiredness.

If you're feeling tired or in low spirits, it can be helpful to try socializing with friends to get out of your own head and gain fresh insights.

### Need ways to connect with people?

- Volunteer in the community
- Join a gym
- Take your dog to the park
- Go to a trivia night
- Take a class
- Shop local

## THE BOTTOM LINE

If you feel tired, it's worth taking a look at your lifestyle to see which healthy changes you can make to boost your energy levels and help you feel your best.



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