

MONTANA ASSOCIATION OF SCHOOL BUSINESS OFFICIALS



Empower School Business Leaders Through Education
DECEMBER 2019

Happy Holidays

IRS Form W-4 for 2020

By now you've heard about the new Form W-4 Employee's Withholding Certificate issued by the Internal Revenue Service (IRS) for use beginning January 1, 2020. And you may be thinking, "now what?" MASBO Payroll Committee co-chairs Brigitte Clark (Geraldine) and Jane Knudsen (Malta) helped me sort out the details, and combined with a bit of philosophy, here are suggestions for how you can deal with this new form and its requirements.

1. Approach

The school business office deals with changes all the time. Consider this a leadership opportunity to develop and hone in on your initiative, competence and professional communication skills. Doing so will build trust and confidence. So, dig in and do your best.

2. Learn and Understand

Read the information provided by the IRS. Start with the [FAQs on the 2020 Form W-4](#) and note the sections for employee questions and employer questions. Download the [2020 Form W-4](#) and familiarize yourself with it. Watch the "Understanding the 2020 Form W-4 and How to Use it to Calculate Withholding" webinar (click [here](#)). This hour-long webinar covers:

- Reasons for a new design of the W-4
- Explanation of Steps 1-5 of the 2020 Form W-4
- Explanation of who must use it
- Illustration of how to complete two of the five worksheets from Publication 15-T
- Recorded Q&A session from the live event

The [American Payroll Association](#) has a webpage with good information, too, and there is even a link to a sample letter that you can use to communicate the changes to your employees. More on this below.

Contact your software vendor to see how the tax tables will work in your payroll system.

Consider using your own personal tax situation to learn how the new form and tables work. If you haven't done so already, try out the tools provided by the IRS, such as [Tax Withholding Estimator](#).

3. Communicate

Whenever there is change, communication is key. You really can't overdo it. Touch base with your administrators, union leaders, and board of trustees to make them aware of what's going on and that questions should be directed to you or your payroll department. Communicate with all current employees of the district who receive a paycheck, including substitutes. Jane has shared the letter she gave to her district employees (click [here](#)) or you can see a generic example on the American Payroll Association website. Attach a copy of [2020 Form W-4](#) and the [IRS' FAQs](#) for employees. And, be ready to provide information about Form W-4 to new employees hired after January 1, 2020.

GOOD LUCK!

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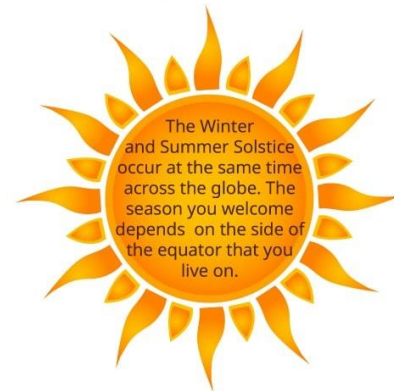
MASBO Staff

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Happy Solstice!



Summer Solstice

- Longest Day and shortest night of the year.
- Release the old (dark) and welcome the new (light)
- Celebrate renewal, life, fertility, and a good harvest (inner and outer abundance).

Winter Solstice

- Shortest Day and longest (darkest) night of the year.
- Celebrate the light and the return of the sun (light).

*Rhythms
of Play*

MONTANA MINIMUM WAGE FOR 2020

Montana's minimum wage will be **\$8.65** per hour ***effective January 1, 2020***. For more information on the Montana Department of Labor and Industry website, click [here](#).

MONTANA WITHHOLDING TAX

[Form MW-4](#), **Montana Employee Withholding Allowance and Exemption Certificate** is used by employers to determine the amount of Montana income tax to withhold from wages paid. This is a relatively new form that you should be aware of and should provide to your new employees as well as your current employees who want to change their state withholding.

QUALITY EDUCATOR LOAN ASSISTANCE

The Quality Educator Loan Assistance Program provides state paid loan assistance for up to four years for newly hired quality educators who: 1) teach or work in a subject that has been identified as a "critical quality educator shortage area" and, 2) teach or work at an "impacted school." Click [here](#) see a list of FAQs posted on the OPI website. The application will be open from February 15 - March 31, 2020 in MSEIS, which is OPI's Montana educator licensure system. OPI intends to post application instructions in February 2020.



P-CARD NEWS

P-Card purchases for seven months of the current rebate year (April - October) totaled **\$16.2 million** with **142** school districts and special education cooperatives participating in the program. At the same time last year, we had 130 participants with \$13.7 million in total purchases. Click [here](#) to see the current year P-Card purchases report.

Paying your monthly bill to BMO by check? If you've been mailing a warrant/check to BMO for your monthly p-card bill because your county treasurer or bank doesn't have ACH pull capabilities, there is now an **ACH push** option. Contact Holly Wallace at hwallace@iasbo.org, (815) 793-4655 for help to set it up.

SEND YOUR ANNUAL AUDIT REPORT TO BMO



Your master agreement requires you send your annual audit report to the BMO Financial Group. Here's how:

Send an electronic (.pdf) copy to: pcard.reviews@bmo.com

---OR---

Fax it to (312)293-5811

---OR---

Mail a hard copy to (overnight or tracked mail is suggested):

BMO Harris Bank
Institutional Markets 5/C
Attn: Jeremiah Wallen
111 West Monroe Street
Chicago, IL 60603

SCHOOL ELECTIONS

The regular school election day is May 5, 2020. Click [here](#) to see the School Election Calendar, which has been updated to reflect the various deadlines. The calendar also shows the forms related to each task.

- Candidates for a trustee election may file a Declaration of Intent and Oath of Candidacy (click [here](#) to access the form) between **December 12, 2019 and March 26, 2020**. The candidate for trustee must be registered to vote at the time the Oath is filed.
- County superintendents: please log into the County application and complete/verify district classification and board compositions for the 2020 school election season. Click [here](#) to see the Quick Reference Guide: County District Classification Collection.
- The updated [School Election Handbook](#) will be posted on the OPI website soon. Click [here](#) to see the Elections Resources page, and click [here](#) to see the power point presentation used at the Elections workshops.

Many thanks to Nicole Thuotte at OPI for her hard work to keep us updated on school election deadlines and issues!

ArcGIS Online Map of Montana

Click [here](#) to see an interactive map of Montana public and non-public school district boundaries (elementary, high school and K-12). You can input an address in the search box in the upper right-hand corner; then zoom out to see the school district for that location.

MASBO ENDORSES THESE PROGRAMS

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

IMPORTANT DATES & DEADLINES – JANUARY 2020

December 12, 2019 – March 26, 2020

Candidates for trustee election on May 5, 2020 may file a Declaration of Intent and Oath of Candidacy	Trustee candidates file for election. A Declaration of Intent and Oath of Candidacy must be filed with the election administrator. No candidate may appear on the ballot unless the candidate files between <i>Thursday, December 12, 2019 and Thursday, March 26, 2020</i> . The candidate for trustee must be registered to vote at the time the Oath is filed.	Declaration of Intent and Oath of Candidacy School Election Calendar 2020
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JANUARY 10

File monthly meal claims for NSLP reimbursement	Monthly lunch, breakfast and snack counts are due the 10 th of each month. Counts are submitted in the Montana Agreement and Payments System (MAPS) for National School Lunch Program (NSLP) reimbursement.	Montana Agreement and Payment System (MAPS) log in page School Nutrition Programs Checklist Reimbursement rates for FY2020 FY2020 School Nutrition Payments
OPI pays grant cash requests	OPI pays grant cash requests submitted by the 25 th of the previous month.	E-Grants System 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 January 25 . 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.	http://www.msgia.org/home http://www.mtsuip.org/
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JANUARY 25

Grant cash request due to OPI	Grant cash request due to OPI	OPI State and Federal Grants Handbook
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JANUARY 31

OPI makes K-12 BASE aid payments	Direct State Aid Quality Educator Component At Risk Student Component Indian Education for All Student Achievement Gap Data for Achievement (SPED) State Special Education Payments	FY2020 Payment Schedule (scroll to bottom of page State School Payments
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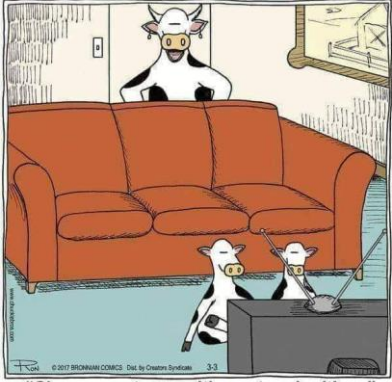
IMPORTANT DATES & DEADLINES – JANUARY 2020

JANUARY 31 *(continued)*

<p>Form 941 for Quarter 4 payroll is due.</p>	<p>Form 941 payroll report for Quarter 3 (October, November, December) is due.</p>	<p>Form 941 (form) Form 941 (instructions)</p>
<p>Annual tax forms due</p> 	<p>2019 Form W-2 Wage & Tax Statement to employees</p> <p>2019 Form 1099-MISC Miscellaneous Income to vendors</p> <p>Federal copies of 2019 Form W-2 (with Form W-3 transmittal) are due to the Social Security Administration by January 31, 2020 whether you are filing paper forms or electronically.</p> <p>Federal copies of 2019 Form 1099-MISC (with Form 1096 transmittal) are due to the IRS by January 31, 2020, if you are reporting payments in box 7 Non-employee compensation. Otherwise, file by February 28, 2020, if you file on paper, or by April 1, 2020, if you file electronically</p>	<p>2019 General Instructions for Forms W-2 and W-3</p> <p>Instructions for 2019 Form 1099-MISC</p> <p>Employer W-2 Filing Instructions & Information</p>
<p>Last day to file state form MW-3 and copies of 2019 Form W-2 and Form 1099 with state withholding</p>	<p>On or before January 31 of each year, you are required to file the following with the Montana Department of Revenue:</p> <ul style="list-style-type: none"> • Montana Annual Wage Withholding Tax Reconciliation form (MW-3) supporting the withholding reported on the Forms W-2 and 1099. • Wage and Tax statement (W-2) for each employee Montana wages were paid to, with or without withholding. • Forms 1099 with Montana state withholding. 	<p>Montana Department of Revenue Filing Withholding Returns webpage</p> <p>Form MW-3</p> <p>Montana Withholding Tax Guide (see page 5 for annual filing requirements)</p>
<p>Tax forms under Sections 6055 and 6056 of the Internal Revenue Code are due (Affordable Care Act)</p>	<p>SECTION 6055 FORMS: Insurers and employers that sponsor self-insured health plans will use IRS Forms 1094-B and 1095-B to report on individuals enrolled in minimum essential coverage.</p> <p>Form 1095-B Health Coverage Due to employees by March 2, 2020 for the 2019 tax year.</p> <p>Form 1094-B Transmittal of Health Coverage Information Returns. Due to IRS by March 2, 2020.</p>	<p>Instructions for Forms 1094-B and 1095-B</p>

IMPORTANT DATES & DEADLINES – JANUARY 2020

JANUARY 31 *(continued)*

<p>An employer with 50 or more full-time employees during the prior calendar year would file Form 1095-C and Form 1094-C.</p>	<p>SECTION 6056 FORMS: Large employers will use IRS Forms 1094-C and 1095-C to report on offers of health coverage and enrollment in employer-provided plans. Employers that sponsor self-insured plans and that are also applicable large employers will use Forms 1094-C and 1095-C to file a combined report under both section 6055 and 6056.</p> <p>Form 1095-C Employer-Provided Health Insurance Offer and Coverage Due to employees by March 2, 2020 for the 2019 tax year.</p> <p>Form 1094-C Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns Due to IRS by March 2, 2020.</p>	<p>Instructions for Forms 1094-C and 1095-C</p> 
<p>2nd Semester Bus Inspections must be completed</p>	<p>Use form TR-13 Bus Inspection for 2nd semester bus inspections. The Highway Patrol must inspect the buses prior to January 31.</p>	<p>MCA, 20-10-101(4)(a)(i) ARM 10.7.110 Regulations & Guidelines for Pupil Transportation Reporting (see page 4)</p>
<p>2021 Impact Aid applications are due at 9:59 MST</p>	<p>Applications must be submitted to the US Department of Education (DOE) by the deadline to avoid a reduction in payments generated from the FY 2021 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 received after the 60-day late window (April 1, 2020). Districts waiting for additional information as of the application deadline should go ahead and submit their applications. Submitted applications may be amended through September 30, 2020.</p>	<p>Watch for more information from the Office of Public Instruction:</p> <ul style="list-style-type: none"> ➤ Impact Aid Application Information ➤ Impact Aid Application Data (click on link to 2021 Preliminary Data Sheets)

LEGISLATIVE WEEK – January 13 – 17, 2020

In conjunction with [Senate Bill 310](#) which calls for a study of the legislative budget and policy processes, including the possibility of annual legislative sessions, the Legislature is sponsoring a Legislative Week in January when all legislators will be invited to Helena. The purpose is to bring legislators together to provide opportunities to receive some additional training and share information. Several interim committees will meet this week as well. Click [here](#) to find more information.

Seasonal Employment and/or Alien Workers

Submitted by Theresia LeSueur, Montana Unemployment Insurance Program (MTSUIP)

Many employers in Montana ramp up hiring at various periods throughout the year, which leads to questions about unemployment insurance (UI) tax requirements for seasonal employees, including temporary, part-time, high school and alien employees.

Some alien visa holders are required to be reported on Montana Unemployment Insurance reports, while others are exempt. Employers need to confirm the visa type for aliens they hire.

Alien visa holders who should not be reported to Montana UI include workers identified in 8 USC 1101:

- (a)(15)(F)
- (a)(15)(H)(ii)(a)
- (a)(15)(J)
- (a)(15)(M)
- (a)(15)(Q)

Aliens working in Montana under any other type of Visa should be reported.

Employers should also include school age employees on their Unemployment Insurance reports, unless the employee is working while school is not in session. If school is on a scheduled break, school age employees are required to be reported.

All other types of seasonal, temporary, or part-time employment are covered, and wages paid to these workers should be reported on the Unemployment Insurance Quarterly Reports. For more information on reportable employment and wages, see Section 6000 of the Montana Education Law Reporter (MELR), which can be found on-line after logging in to the MTSBA website at <https://www.mtsba.org/melr>.

MTSUIP/MTSBA ANNUAL HR SYMPOSIUM **SAVE THE DATE**

The HR (Employment) Symposiums offered by MTSBA and sponsored by MTSUIP will be held at the locations shown below:

- February 4 - Malta
- February 5 – Lockwood
- February 11 – Frenchtown
- February 12 – Whitefish
- February 13 - Helena

FREE to MTSUIP member school districts and no limit on the # of attendees from the same member district. Non-member districts may also attend for a fee.

Information and registration are coming soon!

4 HOURS OF TRAINING for MTSUIP MEMBERS!

Get 4 hours of in-district employment training offered by MTSBA staff at **no charge** to your district – this is a value added service of membership in MTSUIP. Call Karla at 406-442-2810 for more information.

IRS GUIDANCE TO SHARE WITH YOUR TEACHERS

IRS Topic No. 458 Educator Expense Deduction helps teachers understand the rules about deducting out-of-pocket classroom expenses. Educators who work in schools may qualify to deduct up to \$250 of unreimbursed expenses. The guidance explains how to qualify for the deductions and which expenses qualify. Click [here](#) for more information.

MASBO EXHIBITOR MEMBERS

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workplace RESOLUTIONS to boost productivity

Here are simple resolution suggestions to reduce stress, increase collaboration and productivity.

BREATH NEW LIFE INTO THE PHYSICAL WORKSPACE.

The space you occupy all day has the biggest impact on health, mood, and workplace productivity, so think of ways to refresh it.

CREATE AN ACKNOWLEDGEMENT BOARD.

Sharing the workplace love is more than a morale booster; it's a health booster. Create a decorative common space to feature client accolades, recognition for team members, and gratitude for team successes and efforts.

OFFER SCHEDULED MEDITATION, OR EXERCISE OPPORTUNITIES DURING OR AFTER WORK.

On busy days, it's not always easy to slip away and grab some fresh air or a workout. Offering a group time where people can join in as they wish provides motivation and social opportunities for cross-team relationship building.

ESTABLISH SHARED FITNESS GOALS AND TRACK PROGRESS AS A TEAM.

Build teams who want to focus on specific goals, or make one overarching fitness goal as an organization. Employees will feel better physically, mentally, and emotionally, while also naturally becoming more productive and focused.

SCHEDULE A WALKING MEETING.

Taking a walk gets the blood pumping, helps ground nervous energy, and can be a simple solution for when there's no common space available for a meeting. A change in scenery also does wonders for sparking creativity.

KICKSTART A NEW WORKPLACE TRADITION.

Schedule a monthly potluck, cutest pet photo of the quarter or joke of the day.


These ideas can make a big difference in workplace productivity by focusing energy on people and relationships. Workplace efforts become much easier when team rapport is strong and personal satisfaction at work is the rule, not the exception.

kapost.com/b/workplace-productivity/



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