

**Montana Municipal Interlocal Authority**  
**Workers' Compensation Risk Retention Program**  
**PO Box 6669**  
**Helena, MT 59604-6669**  
**(800) 635-3089**

**Payroll Report Instructions**

**Please read these instructions carefully before completing your payroll report.**

Complete and return the enclosed report to our office by the due date, even if you did not have employees during the quarter. (If you did not have employees or reportable payroll, enter "0".) If your policy is active and you did not have reportable payroll, no assessment will be due. If you have any problems or questions about the payroll report form or these instructions, please contact Kayla Forgey at (800)635-3089 extension 140 or [kforgey@mmia.net](mailto:kforgey@mmia.net). These documents are now available in Excel. If you would like an electronic version, please contact Kayla.

**General Reporting Requirements: (You must report the following items that constitute earnings)**

1. Wages, salaries, commissions, bonuses, vacation pay, holiday pay, sick leave and piece work payments. Include any payments made under any incentive plan or other profit sharing arrangement. Do not include any contributions to employee benefits such as pension and healthcare plans. Also, do not include any severance pay that represents future compensation. Only include the portion of wages that were accrued and paid through the employees last day of actual employment.
  - **Overtime Wages** - Report overtime hours worked at the regular rate of pay, not at the overtime rate.
2. Actual value of any substitutes for monetary payments, including, but not limited to board and lodging, and the value of rent or housing.
3. Travel time allowance payments if employee received a specific allowance to get to and from a specific job, however reimbursement of the employee's actual travel expenses need not be reported.
4. List individual employees as reported on the enclosed sheet or attach a listing of employees grouped by class code with subtotals. Include social security number, class code and reported earnings of every employee, including covered volunteers. **LIST EMPLOYEES BY CLASS CODE AND NOT ALPHABETICALLY.**
5. **Payroll Division** -- Earnings of each employee are to be reported in the class code that carries the highest rate and describes all or most of an employee's duties. **EXCEPTION:** You may divide earnings of an employee if job duties are separate and distinct and each requires a minimum of 30% of an employee's time. Your payroll records must show the actual division of the employee's time between each class code. Remember, if an employee also serves as a volunteer they must be reported in both areas.
6. We recommend that you cover all Elected Officials (Mayor, Council, Study Commissioners, etc.) and City-Appointed Board Members (library, zoning, etc.). They should be listed under Class Code 8743 and their assumed payroll should be reported as you would for Consistent or Regular Volunteers (see Other Volunteers on page 2). If your Mayor and Council are unpaid, report them with \$0 earnings and no assessment will be charged.

7. The person completing the Payroll Report Form must sign and date the Certification at the bottom of the form. Please include a telephone number so we may contact them if needed.
8. Please return all documentation to the MMIA.

**Section 2 - Number of Employees & Volunteers:** (Use the following criteria)

**Line 16** - provide the total number of paid firefighters the city/town employs. This line should include those firefighters who are paid an hourly rate if they participate in training and/or are called out to on a fire or other activity related to their responsibilities with the member.

**Line 17** – provide the total number of volunteer firefighters who are **not** paid an hourly wage rate or salary. Stipends are not considered a wage or salary.

**Line 18** – provide the total number of paid ambulance personnel. Consider if they are paid an hourly rate if called upon. If they are, they are considered paid ambulance personnel.

**Line 19** – provide the total number of volunteer ambulance personnel who are **not** paid an hourly wage rate or salary. Stipends are not considered a wage or salary.

**Line 20** – provide the total number of paid police officers. Once again consider if they are paid an hourly rate if called upon. If they are, they are considered a paid officer.

**Line 21** – provide the total number of volunteer police officers who are **not** paid an hourly wage rate or salary. Stipends are not considered a wage or salary.

**Volunteers:**

1. **Volunteer emergency services personnel:** If you have volunteer firefighters or other emergency services personnel (police and ambulance), for assessment calculations report their wages at a rate of \$50.00 per month per volunteer (**\$50/month - \$150/quarter - \$600/year**) or their actual remuneration, **whichever is greater!** If you have individuals that serve in more than one capacity, you must report them in each capacity. Report firefighters and drivers under 7704 and police officers and drivers under 7720. Dispatchers who perform only clerical duties and who are NOT exposed to an operative hazard such as interaction with detainees may be reported under Class Code 8810.
2. **Court Appointed Workers:** You must report court appointed workers performing community service under the control or direction of the city. Report the individuals' name, social security number, hours worked and current minimum wage for the appropriate class code for the duties they perform.
3. **Other Volunteers:** If you elect to do so, you may purchase workers' compensation coverage for volunteers (other than emergency services personnel). **If you choose this coverage, you must inform MMIA, in writing, of this election.** All volunteers must be reported on the separate forms enclosed herein and you must calculate the assessment for them separately. Rates are subject to the member city modification factor. List volunteers under the Class Code appropriate to services performed, and include names, social security numbers and hours volunteered. The assumed payroll for these volunteers is:
  - A. **Consistent Volunteer** – Individual who volunteers in excess of 15 hours per month. Report individual wages at a rate of \$100.00 per month at the appropriate Class Code.

- B. **Regular Volunteer** – Individual who volunteers between 1 and 15 hours per month. Report individual wages at a rate of \$50.00 per month at the appropriate Class Code.
  
- C. **Casual Volunteer** – Individual who volunteers for a special activity, for example, an annual event sponsored by the city. **Prior written notice to the MMIA is required** for the event and an estimated number of volunteers are required to obtain coverage. Standard Assessment **Rates** are a flat fee as follows:

Number of Casual Volunteers	Standard Assessment
1 – 25 Volunteers	\$91
26 – 100 Volunteers	\$161
101 – 199 Volunteers	\$186
200 – 299 Volunteers	\$238
For each 100 volunteers above 299 add	\$64

**PLEASE NOTIFY THE MMIA AT LEAST ONE BUSINESS DAY IN ADVANCE OF THE EVENT AND PROVIDE A ROSTER OF VOLUNTEERS WITHIN TWO BUSINESS DAYS FOLLOWING THE EVENT.**

**Assessment Calculations:**

Please calculate and attach a check for the amount of the assessment due. MMIA will verify calculations and if payment results in a balance in excess of \$10.00 (either underpayment or overpayment), we will issue a letter of explanation for the difference with a request for payment due if underpaid or a refund check if overpaid.

**Late Charges:** Assessment payments due and not paid within 45 days of the due date will be subject to a late charge of 1% per month until paid.