

Montana Employment Tax Chart		
23	MOA officials who are assigned to the event are not employees; however other officials are employees of the school	Not Subject
24	Services performed in the employ of a hospital if such service is performed by a patient of the hospital	Not Subject
25	Services performed in Montana in the employ of any other state or the United States government	Subject
26	Services by a citizen or resident of the United States for a foreign government or an international organization	Not Subject
27	Active service as a member of the regular armed forces of the United States, as defined in 10 U.S.C. 101 (33)	Not Subject
28	National Guard and reserve training as provided in 5 U.S.C. 5517(d)	Subject
29	Person performing services in return for aid or sustenance only	Subject
30	Employer payment for, or a contribution toward the cost of any employee benefit group plan or program including but not limited to life or hospitalization insurance for the employee or dependents	Not Subject
Type of Payments		
31	Payments in any medium other than cash	Subject
32	Payments in the form of lodging or meals, and the services are performed by the employee at the request of and for the convenience of the employer	Not Subject
33	Tips for services rendered at a place licensed to provide food, beverage or lodging in accordance with section 3402(k) of the Internal Revenue Code of 1954	Not Subject
34	All other tips	Subject
35	Allocated tips	Not Subject
36	Dependent care assistance provided by an employer to, or on behalf of, an employee for which a credit is allowed under 15-30-186 or 15-31-131, MCA, subject to the limitations provide in section 129(b) of the IRC	Not Subject

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EGHPs to extend coverage to employees dependent children who are covered as post secondary students if they have to interrupt their studies for health related reasons More states allowed same sex couples to marry or have legally related domestic partnerships or civil unions with implications for work related benefit plans that cover spouses The requirement of benefit parity between mental and physical illnesses was made permanent by EESA The HITECH Act Health Information Technology for Economic and Clinical Health part of ARRA was enacted to strengthen the privacy and security rules under HIPAA and to promote broader usage of electronic medical records State Attorneys General now have the power to enforce HIPAA through suits in federal court The Lilly Ledbetter Fair Pay Act Pub L 111 2 was enacted It increases the number of employment discrimination suits that can be brought by reversing the Supreme Court s decision that the timing rules for lawsuits begin when an allegedly discriminatory practice is adopted The Supreme Court extended its string of pro arbitration cases by ruling in 14 Penn Plaza LLC v Pyett 129 S Ct 1456 4 1 09 that a collective bargaining agreement clause that clearly obligates union members to arbitrate ADEA claims is enforceable The Supreme Court held that federal labor law preempts a California law that forbade employers that receive state contracts or other funding to discuss union matters with employees As long as employers avoid coercion federal law seeks to promote wide open debate on labor issues Chamber of Commerce v Brown 128 S Ct 2408 2008 Another Supreme Court ruling discussed allows unions to charge non members who pay agency fees in lieu of joining the union amounts representing certain expenses of national litigation Locke **American Payroll Association (APA) Basic Guide to Payroll, 2016 Edition** By Delores Risteau, Joanne Mitchell-George,2016-01-07 Your Federal Income Tax for Individuals ,2008 Guidelines for Leading Your Congregation 2013-2016 (Set of 26) General Board Of Discipleship,2012 The Guidelines booklets one for each ministry area are tools that enable you to help get new lay leaders off to a good start Each booklet includes the basic job description for the leader as well as practical how to information important to implementing ministry effectively Brief and to the point for the busy but spirit led leader these Guidelines take some of the unknown out of leading these ministry areas One booklet for each title makes up this set of 26 Guidelines perfect for making them available to all church members The twenty six Guidelines one for each ministry are **Reproducible Copies of Federal Tax Forms and Instructions** United States. Internal Revenue Service,2008

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