

Montana Employment Tax Chart

Special Classes of Employment and Special Types of Payments		State Income Tax Withholding
Classes of Employment		
1	A dependant member of the sole proprietors' family for whom the sole proprietor may claim an exemption under the Internal Revenue Code	Not Subject
2	Spouse/Dependent Child - of sole proprietor	Not Subject
3	Members of a partnership or member managed LLC's	Not Subject
4	Corporate Officers	Subject
5	Agricultural Labor	Not Subject
6	Domestic Service in a private home, local college club, or local chapter of a college fraternity or sorority	Not Subject - if total cash wages are less than \$1,000 in any quarter
7	Service performed by a duly ordained, commissioned, or licensed minister of a church in a ministerial duty or by a member of a religious order in the exercise of duties required by the order	Not Subject
8	Other Church Employees	Subject
9	Services of an individual under the age of 18 delivering or distributing newspapers to a point for subsequent delivery or distributions	Not Subject
10	The sale of newspapers or magazines to ultimate consumers where the newspapers or magazines are sold wholesale to the seller at a fixed price and seller keeps the excess	Not Subject
11	Freelance correspondents, provided the person is compensated solely by the story/picture	Not Subject
12	Real Estate Brokers	Not Subject
13	Securities salespeople/and Insurance salespeople	Subject
14	Direct Sellers engaged in the sale of consumer products, primarily in the customer's home	Not Subject
15	Cosmetologists and barbers who are independent contractors	Not Subject
16	Services as an elected public official	Subject
17	Services performed at a school, college, or university by a currently enrolled student or the spouse of such a student	Subject
18	Employment with any railroad engaged in interstate commerce	Subject - Only if Montana residents
19	Service performed by an individual who is enrolled at a nonprofit or public educational institution which uses academic instruction combined with actual work experience	Subject
20	Deceased Worker - The deceased worker's final check is not subject to Withholding but is subject to Unemployment Insurance, and individual income tax. Normally, the last check is made out to the decedent rather than to the estate and the wages are included on the W-2. On occasion however, the final check is issued to the estate and put on a 1099.	Not Subject
21	Athletic officials at amateur athletic events- Services performed by an individual as an official, including a timer, referee, umpire, or judge, at an amateur athletic event are not reportable wages for Unemployment Insurance.	Subject

Classes of Employment		State Income Tax Withholding
22	Companionship Services -An employee in domestic service employment to provide companionship services, as defined in 29 CFR 552.6, or respite care for individuals who, because of age or infirmity, are unable to care for themselves as provided under section 213(a)(15) of the Fair Labor Standards Act. 29 U.S.C. 213, when the person providing the service is employed directly by a family member or an individual who is a legal guardian.	Subject
23	Officials at school amateur athletic events	Subject
24	MOA officials who are assigned to the event are not employees; however other officials are employees of the school	Not Subject
25	Services performed in the employ of a hospital if such service is performed by a patient of the hospital	Not Subject
26	Services performed in Montana in the employ of any other state or the United States government	Subject
27	Services by a citizen or resident of the United States for a foreign government or an international organization	Not Subject
28	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
29	National Guard and reserve training as provided in 5 U.S.C. 5517(d)	Subject
30	Person performing services in return for aid or sustenance only	Subject
31	Casual labor not in the usual course of the employer's trade or business performed by an employee in any calendar quarter unless the cash remuneration is \$50 or more and the service is performed by an individual who is regularly employed to perform the service (24 days during the quarter)	Not Subject
Type of Payments		State Income Tax Withholding
32	Employer payment for, or a contribution toward the cost of any employee benefit group plan or program including but not limited to life insurance, hospitalization insurance for the employee or dependents	Not Subject
33	Payments in any medium other than cash	Subject
34	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
35	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
36	All Other Tips	Subject
37	Allocated Tips	Not Subject
38	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