



ADMINISTRATIVE RULES OF MONTANA



24.40.1505 EMPLOYER REPORTING - SICK LEAVE OR ACCIDENT DISABILITY PAYMENTS AS WAGES

- (1) If the employer paid the premium for sick leave or accident disability insurance, any payments made to an employee under that insurance coverage are reportable as wages by the employer. The payments are reportable as wages for six months after the last calendar month in which the employee worked for such employer.
- (2) The insurance company, or other third party, that made sick leave or accident disability payments to the employee assumes responsibility for reporting the wages to the department if the third party fails to give the following information to the employer within 15 days of the end of the calendar quarter in which the sick leave or accident disability payments were made to the employee:
 - (a) name and social security number of the employee who received the payments; and
 - (b) total amount of the payments.

Authorizing statute(s): 39-51-301, 39-51-302, MCA

Implementing statute(s): 39-51-201, 39-51-1103, MCA

History: NEW, 2024 MAR p. 1458, Eff. 7/1/24.