



ADMINISTRATIVE RULES OF MONTANA

2.43.2114 REQUIRED EMPLOYER REPORTS

- (1) All reporting agencies shall file the following employer reports, for member and nonmember employees no later than five working days after each regularly occurring payday:
 - (a) a contributing employee report;
 - (b) a noncontributing employee report; and
 - (c) a working retiree report.
- (2) Each report must be accompanied by statutorily required employer and employee contributions to the appropriate retirement system as follows:
 - (a) the contributing employee report requires employer and employee contributions;
 - (b) the noncontributing employee report requires no contributions; and
 - (c) the working retiree report requires employer contributions only.
- (3) The required contribution rate is the rate in effect at the time the employees or workers are paid, and not the contribution rate in effect when the compensation was earned.
- (4) Reporting agencies shall use MPERA's employer web reporting system and shall remit payment via automated clearing house.
- (5) The report must be in alphabetical order by last name and contain for each employee or worker, regardless whether the employee or worker is a member of a MPERA-administered retirement system or not:
 - (a) social security number;
 - (b) last and first name;
 - (c) salary;
 - (d) regular contributions, if any;
 - (e) service purchase contributions, if any;
 - (f) the actual hours for which the employee or worker received compensation; and
 - (g) each employee or worker who terminated during the pay period being reported.
- (6) In addition to the information contained in (5), employers must also provide the home addresses of employees and workers who are members of an MPERA-administered retirement system. Home addresses of nonmembers are not required.
- (7) Reports filed by PERS employers must also include any state or local elected official.

- (8) Reporting agencies of the Montana university system (MUS) shall report employees in PERS-covered positions who elect the MUS retirement program (MUS-RP). The MUS-RP report must include all information required in (5). At the same time, reporting agencies of the MUS shall transmit amounts equal to the statutorily required plan choice rate and the education fund rate for those employees.
- (9) Delinquent reports are subject to a \$10 per day penalty fee, unless the board waives all or part of the penalty for good cause. Penalty fees shall be submitted separate from normal payroll reports.
- (10) Employer reporting that retroactively adjusts previously reported compensation, such as in the case of a settled wage claim or delayed bargaining agreement, must be accompanied by required contributions and interest calculated at the assumed actuarial rate of return for the trust fund in effect at the time of the adjusted reporting.

Authorizing statute(s): 19-2-403, MCA

Implementing statute(s): 19-2-506, 19-3-315, 19-3-316, 19-3-412, 19-3-1106, 19-3-1113, 19-3-2117, 19-7-1101, MCA

History: Eff. 12/31/72; AMD, 1986 MAR p. 1454, Eff. 8/29/86; AMD, 1990 MAR p. 994A, Eff. 7/1/90; AMD, 1991 MAR p. 2216, Eff. 11/15/91; AMD, 2002 MAR p. 1884, Eff. 7/12/02; AMD, 2003 MAR p. 1186, Eff. 6/13/03; AMD, 2003 MAR p. 1981, Eff. 9/12/03; AMD & TRANS, from ARM 2.43.404, 2008 MAR p. 2467, Eff. 12/1/08; AMD, 2011 MAR p. 1678, Eff. 8/26/11; AMD, 2013 MAR p. 830, Eff. 5/24/13; AMD, 2013 MAR p. 1519, Eff. 8/23/13; AMD, 2013 MAR p. 2070, Eff. 11/15/13; AMD, 2013 MAR p. 2237, Eff. 11/28/13; AMD, 2020 MAR p. 391, Eff. 2/29/20; AMD, 2025 MAR, Notice No. 2025-418, Eff. 12/20/25.