



ADMINISTRATIVE RULES OF MONTANA



24.40.1401 ESTABLISHING AN EMPLOYER'S UNEMPLOYMENT INSURANCE ACCOUNT

- (1) Every employer required to pay unemployment insurance tax must register for an employer account number on a form provided by the department. A new employer who has acquired the business of another employer must not use the predecessor's identification number.
 - (a) An employer is liable for reporting and paying unemployment insurance tax regardless of registration.
- (2) Professional employer organizations licensed under Title 39, chapter 8, MCA, and temporary service contractors as defined in 39-71-116, MCA, must identify themselves when establishing an account.

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

Implementing statute(s): 39-51-1101, MCA

History: NEW, 2004 MAR p. 2808, Eff. 11/19/04; TRANS and AMD, from 24.11.2005, 2024 MAR p. 1458, Eff. 7/1/24.