



Montana Teachers' Retirement System

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Follow-up Bulletin

Clarifying TRS Independent Contractor Requirements

TRS Employers:

On March 12, 2024, TRS distributed a bulletin announcing **new requirements for establishing Independent Contractor (IC) status** of individuals working in TRS-reportable positions. Pursuant to §19-20-307, MCA, any individual working in a position reportable to TRS on or after July 1, 2024, is presumed to be an employee of the TRS employer *unless and until* the employer provides an analysis and supporting documentation to TRS.

This follow-up bulletin is being sent to clarify that, as set forth in §19-20-307, MCA, **it is the employer's responsibility to obtain the comprehensive analysis of worker status**, which must be completed by a qualified analyst applying the IRS worker-status criteria.

We have also updated the [TRS Fact Sheet](#), *Establishing Independent Contractor Status With TRS*, to provide more clarity. If you previously downloaded or printed the March 8, 2024 version of the Fact Sheet, please **replace it with the June 20, 2024 version**.

We appreciate the inquiries and feedback we have received on this issue, and we hope you will find the updated Fact Sheet to be more helpful.

Important:

- The TRS [Independent Contractor Status webpage](#) includes links to all documents you will need to establish IC status with TRS:
 1. The June 20, 2024 version of the Fact Sheet referenced above;
 2. TRS Form 148, Determination of Independent Contractor Status; and
 3. IRS Publication 963.
- You can also find a link to the IC webpage in the [Employers](#) section of the TRS website: trs.mt.gov

If you have any questions, please call TRS at (406) 444-3134.