



Montana Teachers' Retirement System

PO Box 200139, Helena MT 59620-0139
(406) 444-3134 • (866) 600-4045 • trs.mt.gov

Bulletin

Procedural Change for Determining Independent Contractor Status

TRS Employers:

TRS Form 148, Determination of Independent Contractor Status, has been revised and simplified so that the qualified analyst's written determination of worker status no longer must be submitted with the form. Instead, TRS requires the qualified analyst to certify on the form that they have examined the specific worker's job duties and functions and have applied IRS criteria in making a determination of IC status.

The TRS Fact Sheet *Establishing Independent Contractor Status With TRS* also has been revised to reflect this change.

- Note: As set forth in §19-20-307, MCA, it remains the TRS employer's responsibility to obtain a comprehensive analysis of worker status that validly determines the individual is an IC and not an employee who must participate in TRS. We recommend you retain the qualified analyst's written determination in your files.

Required Documents

These documents must be submitted to TRS before an individual may be reported as an IC:

1. A fully completed Form 148. (*If TRS is already reviewing an older version of Form 148 for one of your workers, it is not necessary to submit a new one.*)
2. A copy of the IC contract
3. A copy of the ICEC

And, if the individual is a retired member of TRS:

4. A completed TRS Form 146, Retired Member's and Employer's Notice of Postretirement Employment.

TIP: The TRS Independent Contractor Status webpage provides links to the Fact Sheet, Form 148, and IRS Publication 963, which includes a chapter on determining worker status. You can access the IC Status webpage from the **Employers** section of the TRS website (trs.mt.gov).

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