

SALARY AND PER DIEM DURING LEGISLATIVE SESSIONS

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	Updated 10/25/2018	
Category	Rates	What payments are made during Session?
Salary	\$90.64 per legislative day Effective January 7, 2019, there is a 1% increase (\$91.55 per Legislative day). Effective February 2, 2019, there is another 1% increase (\$92.46 per Legislative day).	Paid for each legislative day (any day the House or Senate convenes in a floor session). NO claim form is required. A legislator may waive salary . Payroll is processed biweekly; an electronic deposit option is available. If not electronically deposited, the check will be delivered to your capitol post office box. First payday is Wednesday, 1/30/19 (for January 7 thru January 18) and then biweekly.
Per Diem	2017 session rate was \$114.39/day. 2019 rate is not yet determined but will not exceed \$120.11/day. >>> See tax information below <<<	Allowance to pay for lodging, meals, and other living expenses. Paid for seven days a week. Most legislators are paid weekly by check; legislators may elect to be paid biweekly with payroll. For most legislators, the first per diem check (for 3 days) will be paid 1/9/19, and weekly thereafter. Electronic deposit is available. If not electronically deposited, the check will be delivered to capitol post office box. Tax regulations require some legislators to be paid biweekly with payroll. See tax information below.
Lodging		Not paid during session.
Meals		Not paid during session.
Mileage	\$0.545/mile beginning January 1, 2018. 2019 rate not yet announced by IRS.	Provides payments for up to 4 round trips between the legislator's home and Helena. First round trip (to Helena in January then home at the end of session) will be paid automatically on 1/9/19. 3 additional trips are paid AFTER the trip has been taken and a claim form submitted. Claim forms can be obtained in Room 154. Check is delivered to capitol post office box. No mileage is paid to legislators with Helena addresses.

Per Diem Tax Information	Legislator resides in Helena (Helena mailing address).	Full amount is taxable and subject to withholding. Payment will be reported on the legislator's W-2. MUST BE paid biweekly with payroll; electronic deposit optional.
	Legislator resides within 50 or fewer miles of the Capitol building but not in Helena.	Full amount is taxable and subject to withholding. Payment will be reported on the legislator's W-2. MUST BE paid biweekly with payroll; electronic deposit optional. Lodging/meal expenses incurred may be tax deductible.
	Legislator resides more than 50 miles from the Capitol building.	Amount exceeding federally allowed amount may be taxable. If a legislator signs the Legislator's Tax Home Deduction form, not subject to withholding, not reported on W-2. If a legislator does NOT sign the Legislator's Tax Home Deduction form, payment will be reported on legislator's W-2, the full amount is subject to withholding, and payment may be taxable. Option of being paid weekly by check or biweekly with payroll. If paid biweekly with payroll, electronic deposit is optional.

Tax data is informational only; please consult your tax advisor.

SALARY AND PER DIEM DURING INTERIMS BETWEEN SESSIONS

Updated 10/25/2018

Category	Rates	What payments are made during the Interim?
Salary	Effective February 2, 2019 salary will be paid at \$92.46 per day of authorized legislative business.	Paid for each day, or portion of a day, of authorized legislative business. May claim salary for days in a travel status to and from the legislative business. Signed claim form IS required. Payroll processed biweekly; electronic deposit option is available. If not electronically deposited, check is mailed to legislator's home address.
Per Diem		Not paid during interim.
Lodging	Helena up to \$101/day plus tax. Most MT locations \$94/day plus tax. \$12.00/day without a receipt.	Paid for actual lodging incurred in the course of authorized legislative business up to maximum. Receipt IS required (must be from the lodging facility, credit card receipt is NOT acceptable). Signed claim form is required. Electronic deposit is available. If not electronically deposited, check mailed to legislator's home address.
Meals	\$5 bkfst, \$6 lunch, \$12 dinner.	Paid the allowed amount for meals while in an authorized travel status. Receipt is NOT required. Signed claim form IS required. Electronic deposit is available. If not electronically deposited, check mailed to legislator's home address.
Mileage	\$0.545/mile beginning January 1, 2018. 2019 rate not yet announced by IRS.	Paid for mileage incurred in course of authorized legislative business. Signed claim form IS required. Electronic deposit is available. If not electronically deposited, check mailed to legislator's home address.

All reimbursements are subject to state law and a determination of reasonableness as defined by the Legislative Council.

Claim forms available:

Claim forms are available from interim committee secretaries or from the Financial and Human Resource office, Room 154 in the Capitol.

Timely submission required:

==> IMPORTANT DEADLINE! <==

State policy requires you to submit claims for reimbursement of expenses within **three months** of incurring the expense. After three months, you waive your right to reimbursement.

Claims processing:

Legislators can expect to receive expense reimbursement one week after the claim is received by the Financial and Human Resource Office. Claims for salary are processed with the next scheduled biweekly payroll.