

SENATE BILL NO. 177

INTRODUCED BY D. ZOLNIKOV

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A BILL FOR AN ACT ENTITLED: "AN ACT REVISING THE TYPES OF EMPLOYMENT BENEFITS THAT AN EMPLOYER SHALL CONSIDER AS HAVING VALUE OR COMPENSATION TO AN EMPLOYEE; REVISING THE DEFINITION OF "EMPLOYMENT BENEFIT"; AND AMENDING SECTION 7-1-4202, MCA."

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

**Section 1.** Section 7-1-4202, MCA, is amended to read:

**"7-1-4202. Definitions.** As used in this part, the following definitions apply:

(1) "Employee" means a person in this state who is in the service of an employer or engaged in employment as defined in 39-2-101 or under any appointment or contract of hire, written or oral, express or implied.

(2) "Employer" means a person or entity in this state that has one or more employees.

(3) "Employment benefit" means anything of value or any type of compensation, other than wages, provided by an employer to an employee without regard to whether the employer places a monetary value on the benefit or whether the benefit is subject to taxation. The term includes but is not limited to:

(a) health, disability, retirement, profit-sharing, and death benefits;

(b) group accidental death and dismemberment benefits;

(c) paid or unpaid leave for holidays, sick leave, vacation, and personal necessity; and

(d) terms of employment, notice of advance scheduling, and additional pay for schedule changes.

(4) "Political subdivision" means a local government unit, including but not limited to a county, city, or town established under authority of Article XI, section 1 or 6, of the Montana constitution."

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