

								Due Date based on regular rules, not safe harbor			
Hesperia Payroll Month	STRS/PERS Payment Due Date	PERS Ck Payment Date	PERS Ck Number	PERS Ck Date Cleared	STRS CK Number	STRS CK Date Cleared	403B Check number	Payment Date	Date Cleared		
July	8/15/2020	7/23/2020	68749	7/29/2020	68749	7/29/2020	68740	7/13/2020	7/9/2020	7/14/2020	-4
	8/15/2020	8/7/2020	68832	8/11/2020	68832	8/11/2020	68823	7/28/2020	7/29/2020	8/3/2020	1
August	9/15/2020	8/21/2020	68862	8/25/2020	68862	8/25/2020	68831	8/13/2020	8/7/2020	8/14/2020	-6
	9/15/2020	9/10/2020	68929	9/14/2020	68929	9/14/2020	68860	8/28/2020	8/20/2020	8/25/2020	-8
September	10/15/2020	9/24/2020	68936	9/28/2020	68936	9/28/2020	68895	9/13/2020	9/9/2020	9/15/2020	-4
	10/15/2020	10/8/2020	69007	10/13/2020	69007	10/13/2020	68935	9/28/2020	9/24/2020	9/29/2020	-4
October	15th of the month	10/23/2020	69012	10/28/2020	69012	10/28/2020	69006	10/13/2020	10/8/2020	10/13/2020	-5
	30th of the month	11/6/2020	69078	11/10/2020	69078	11/10/2020	69011	10/28/2020	10/22/2020	10/27/2020	-6
November	15th of the month	11/19/2020	69085	11/23/2020	69085	11/23/2020	69077	11/13/2020	11/10/2020	11/9/2020	-3
	30th of the month	12/8/2020	69139	12/10/2020	69139	12/10/2020	69084	11/28/2020	11/19/2020	11/24/2020	-9
December	15th of the month	12/18/2020	69167	12/22/2020	69167	12/22/2020	69138	12/13/2020	12/8/2020	12/14/2020	-5
	30th of the month	1/7/2021	69173	1/11/2021	69173	1/11/2021	69166	12/28/2020	12/18/2020	12/28/2020	-10
January	15th of the month	1/22/2021	69223	1/26/2021	69223	1/26/2021	69172	1/13/2021	1/7/2021	1/12/2021	-6
	30th of the month	2/8/2021	69233	2/9/2021	69233	2/9/2021	69222	1/28/2021	1/22/2021	1/26/2021	-6
February	15th of the month	2/23/2021	69285	3/1/2021	69285	3/1/2021	69232	2/13/2021	2/8/2021	2/11/2021	-5
	30th of the month	3/9/2021	69314	3/10/2021	69314	3/10/2021	69284	2/28/2021	2/23/2021	2/26/2021	-5
March	15th of the month	3/25/2021	69324	3/26/2021	69324	3/26/2021	69313	3/13/2021	3/9/2021	3/15/2021	-4
	30th of the month	4/8/2021	69430	4/12/2021	69430	4/12/2021	69323	3/28/2021	3/25/2021	3/30/2021	-3
April	15th of the month	4/22/2021	69443	4/27/2021	69443	4/27/2021	69429	4/13/2021	4/8/2021	4/13/2021	-5
	30th of the month	5/10/2021	69482	5/11/2021	69428	5/11/2021	69442	4/28/2021	4/22/2021	4/27/2021	-6
May	15th of the month	5/25/2021	69577	5/27/2021	69577	5/27/2021	69481	5/10/2021	5/7/2021	5/11/2021	-3
	30th of the month						69576	5/25/2021	5/25/2021	6/1/2021	0
Hesperia Contributions to PERS & STRS: Due date is the 5th business date of the month											
To note, the payroll for 7/24 and 8/10 paid July payroll; 8/25 and 9/10 paid August payroll; 9/25 and 10/9 will pay Sept payroll											
Contributions to 403b											
The DOL rule is somewhat gray. It states that:											
An employer is required to deposit your money into your retirement account as soon as the employee assets can be reasonably segregated from employer assets can be reasonably segregated from employer assets, but no later than 15 business days of the month following the month in which the payroll deduction occurred.											
Based on fact patterns in DOL plan audits and other published commentary, some considerations are as follows:											
<ul style="list-style-type: none"> • For plans with fewer than 100 participants, the DOL finalized regulations on January 14, 2010 which establishes a "safe harbor" of 7 business days following the payroll deduction date. Depositing employee 401K and 403b payroll deduction funds will be considered timely if this 7 day "safe harbor" test is met; and • No safe harbor time period exists for plans with 100 or more employee-participants. Commentary does exist that suggests funding the retirement plan by the due date of an employer's Form 941 tax deposit will be considered timely (which for large employers is the next day after payroll). 											
STRS 95% by 5th business day; remainder by 15th											
100% of payroll makes up 95% for charter and districts											
PERS - 15 days 95%; remainder by end of month											