

A	B	C	D	E	F	G	H	I	J	K	L
	Hesperia Payroll Month	STRS/PERS Payment Due Date	Payment Date	PERS Ck Number	Date Cleared	STRS CK Number	Date Cleared	403B Check number	Due Date based on regular rules, not safe harbor	Payment Date	Date Cleared
2	July	15th of the month	7/8/22	70788	7/14/22	70788	7/14/22	70787	7/13/22	7/8/22	7/20/22
3	July (Additional PERS)		7/13/22	70790	7/14/22	70790	7/14/22				
4	July	31st of the month	7/26/22	70846	7/26/22	70846	7/29/22	70845	7/13/22	7/26/22	8/2/22
5	Aug-23	15th of the month	8/10/22	70907	8/12/22	70907	8/12/22	70906	8/13/22	8/10/22	8/18/22
6	Aug-23	31st of the month	8/29/22	70945	8/30/22	70945	8/30/22	70944	9/1/22	8/29/22	9/8/22
7	Sep-23	15th of the month	9/12/22	70972	9/13/22	70972	9/13/22	70974	9/13/22	9/16/22	9/21/22
8	Sep-23	31st of the month	9/29/22	71019	9/30/22	71019	9/30/22	71022	10/1/22	9/29/22	10/6/22
9	Oct-23	15th of the month	10/7/22	71035	10/12/22	71035	10/12/22	71057	10/12/22	10/7/22	10/14/22
10	Oct-23	31st of the month	10/26/22	71087	10/31/22	71087	10/31/22	71089	10/27/22	10/27/22	11/7/22
11	Nov-23	15th of the month	11/15/22	71146				71145	11/15/22	11/15/22	
12	Nov-23	31st of the month									
13	Dec-23	15th of the month									
14	Dec-23	31st of the month									
15	Jan-23	15th of the month									
16	Jan-23	31st of the month									
17	Feb-23	15th of the month									
18	Feb-23	31st of the month									
19	Mar-23	15th of the month									
20	Mar-23	31st of the month									
21	Apr-23	15th of the month									
22	Apr-23	31st of the month									
23	May-23	15th of the month									
24	May-23	31st of the month									
25	Jun-23	15th of the month									
26	Jun-23	31st of the month									
27	Hesperia Contributions to PERS & STRS: Due date is the 5th business date of the month										
28	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										
29	Contributions to 403b										
30	The DOL rule is somewhat gray. It states that:										
31	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, but no later										
32	than 15 business days of the month following the month in which the payroll deduction occurred.										
33	Based on fact patterns in DOL plan audits and other published commentary, some considerations are as follows:										
34	• 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.										
35	Depositing employee 401K and 403b payroll deduction funds will be considered timely if this 7 day "safe harbor" test is met; and										
36	• 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										
37	Form 941 tax deposit will be considered timely (which for large employers is the next day after payroll).										
38	STRS 95% by 5th business day; remainder by 15th										
39	100% of payroll makes up 95% for charter and districts										
40	PERS - 15 days 95%; remainder by end of month										