

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
July	15th of the month	7/8/2022	70788	7/14/2022	70788	7/14/2022	70787	7/13/2022	7/8/2022	7/20/2022
July (Additional PERS)		7/13/2022	70790	7/14/2022	70790	7/14/2022				
July	31st of the month	7/26/2022	70846	7/26/2022	70846	7/29/2022	70845	7/13/2022	7/26/2022	8/2/2022
Aug-23	15th of the month	8/10/2022	70907	8/12/2022	70907	8/12/2022	70906	8/13/2022	8/10/2022	8/18/2022
Aug-23	31st of the month	8/29/2022	70945	8/30/2022	70945	8/30/2022	70944	9/1/2022	8/29/2022	9/8/2022
Sep-23	15th of the month	9/12/2022	70972	9/13/2022	70972	9/13/2022	70974	9/13/2022	9/16/2022	9/21/2022
Sep-23	31st of the month	9/29/2022	71019	9/30/2022	71019	9/30/2022	71022	10/1/2022	9/29/2022	10/6/2022
Oct-23	15th of the month	10/7/2022	71035	10/12/2022	71035	10/12/2022	71057	10/12/2022	10/7/2022	10/14/2022
Oct-23	31st of the month	10/26/2022	71087	10/31/2022	71087	10/31/2022	71089	10/27/2022	10/27/2022	11/7/2022
Nov-23	15th of the month	11/15/2022	71146	11/29/2022	71146	11/29/2022	71145	11/13/2022	11/15/2022	11/28/2022
Nov-23	31st of the month	11/30/2022	71160	12/2/2022	71160	12/2/2022	71159	11/30/2022	11/30/2022	12/12/2022
Dec-23	15th of the month	12/9/2023	71166	12/12/2022	71166	12/12/2022	71165	12/8/2022	12/8/2022	12/22/2022
Dec-23	31st of the month	12/28/2022	71208	1/3/2023	71208	1/3/2023	71207	12/28/2022	12/28/2022	1/9/2023
Jan-23	15th of the month	1/11/2023	71242	1/17/2023	71242	1/17/2023	71240	1/10/2023	1/10/2023	1/17/2023
Jan-23	31st of the month	1/26/2023	71273	2/6/2023	71273	2/6/2023	71271	1/26/2023	1/26/2023	2/1/2023
Feb-23	15th of the month	2/14/2023	71306	2/15/2023	71306	2/15/2023	71305	2/13/2023	2/13/2023	2/22/2023
Feb-23	31st of the month	2/27/2023	71325	3/1/2023	71325	3/1/2023	71327	2/28/2023	2/28/2023	3/8/2023
Mar-23	15th of the month	3/8/2023	71354	3/9/2023	71354	3/9/2023	71353	2/13/2023	3/8/2023	3/13/2023
Mar-23	31st of the month									
Apr-23	15th of the month									
Apr-23	31st of the month									
May-23	15th of the month									
May-23	31st of the month									
Jun-23	15th of the month									
Jun-23	31st of the month									

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, 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:

- 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