



District Business and Advisory Services

Bulletin: 22-030

Date: June 3, 2022

To: District Fiscal Directors
District Personnel and Payroll Directors

From: Susan Ady, Director - District Business Services
Nghia Do, Advisor - District Business Services

Re: Classified School Employee Summer Assistance Program (CSESAP): Payroll Procedure for School Year 2022-23

The purpose of this bulletin is to provide CSESAP-participated districts with the step-by-step instruction (see attached) on how to process monthly payrolls for employees who participate in the CSESAP.

Actions Required:

1. Fiscal year 2022-23

- Districts will withhold the specific amount from a participating employee's monthly paychecks (up to 10% gross earnings) that the employee indicated on the election form. Pursuant to ED Section 45500(i), matching funds are allowed to be paid to an employee who separated from employment during the 2022-23 school year provided that the employee does not request to immediately receive the funds withheld from their monthly pay checks during the school year.

2. Fiscal year 2023-24

- Districts submit a web-based form to request the matching funds from the California Department of Education (CDE) on or before July 31, 2023 for the amount of the withholding from participating employees' pays.
- During the summer recess in 2023, districts are required to pay participating employees the amounts withheld, plus the state matching funds.

Please distribute this memo within your District as deemed appropriate.

CLASSIFIED SCHOOL EMPLOYEE SUMMER ASSISTANT PROGRAM

The Classified School Employee Summer Assistance Program allows a classified employee of a participating LEA who meets specified requirements to withhold an amount up to 10% from his or her monthly paycheck during the 2022-2023 school year to be paid out during the summer recess period. AB 1808 provides state matching funds to participating employees, and requires the California Department of Education (CDE) to apportion funds to participating LEAs to provide the estimated matching funds—up to \$.69 for each \$1 that the participating classified employee has elected to have withheld from his or her monthly paycheck.

Please use the following procedures to process the monthly withholding of pay elected by eligible employees, make refunds, as well as pay matching funds to employees during July and August 2023.

Fiscal Year 2022-23 (July 1, 2022 – June 30, 2023)

Employee’s Withholdings

1. Use Voluntary Deductions (VD/C) **7398** in the Deductions (PD) screen to withhold the monthly amount that is indicated in the employee election form (up to 10% of normal salary) for each CSESAP-participating employee.

NOTE:
The deduction schedule (DS) should be in accordance with the employee’s pay schedule in the NML pay line.

Ln	DS	Code	Code Name	Plan	Employee	Employer	T	RL	B	F	S	vb	Minimum	Maximum	Balance	Limit
17		7398	MIS CLSFD SCH EE SMMR ASSIST		200.00	0.00							0.00	0.00	0.00	0.00
2	27	3410	DIS1 UNUM		0.00	1.18	P	NB				1	0.00	0.00	0.00	9,000.00
3	12	6520	MED S.C.V. SCHS H&W BENEFIT		0.00	768.25							0.00	0.00	0.00	0.00
4	27	4001	DUE CSEA	003	3.00	0.00							0.00	0.00	0.00	0.00
5	27	4001	DUE CSEA		47.25	0.00							0.00	0.00	0.00	0.00
6	12	2512	DEN DELTA DENTAL PLAN		0.00	127.23							0.00	0.00	0.00	0.00
7	12	4511	EYE VISION SERVICE PLAN		0.00	22.80							0.00	0.00	0.00	0.00

2. Credit the deduction to the liability account 010-7415-0-9550-00-0000-0000-000000-000-0000
3. To support the request of matching funds from the California Department of Education (CDE) in fiscal year 2023-24, districts should use excel spreadsheet to summarize the amount deducted from each participating employee’s monthly earnings and reconcile it with the QCC/QSS PYS630ST report (Employee Voluntary Deduction History Report).

State Matching Fund

Based on the estimated data reported, a participating classified employee can expect to receive estimated state match funding equal to sixty nine cents (\$.69) for each one dollar (\$1) that the classified employee elects to have withheld from his/her monthly paycheck for the 2022-23 school year. The state matching funds are considered compensation for purposes of payroll and other applicable taxes; therefore, the California Department of Education (CDE) recommends districts to accrue the monthly state match funding amount plus other applicable payroll taxes (not funded by state matching) in fiscal year 2022-23.

It is each district's choice to accrue the state matching funds and other applicable taxes either monthly or at the end of fiscal year 2012-23.

1. Monthly accruals: Accrue the employer matching amount each month at the same amount as the employee withholding in the PD screen.
2. End of the Fiscal Year: Compute the employer taxes based on the total employee match contributions at the end of the year.

Fiscal Year 2023-24 (July 1, 2023 – June 30, 2024)

Districts are required to pay classified employees the amount withheld plus the state matching funds during the summer recess period following the 2022-23 school year. The summer recess payments are to be made in either one (1) or two (2) payments, as specified by the classified employee at the time of enrollment.

Refund the employee's Withholdings

The withholding amount can be refunded through the PD screen as a negative amount:

- Deduction Schedule (DS): 1 or 2
- Vol Ded Code: 7398
- Employee: negative amount (-)

Ln	DS	Code	Code Name	Plan	Employee	Employer	T	RL	B	F	S	vb	Minimum	Maximum	Balance	Limit
1	12	2512	DEN DELTA DENTAL PLAN	S12	0.00	136.75							0.00	0.00	0.00	0.00
2	12	3025	DIS STANDARD INSURANCE CO.	005	0.00	0.24	P	AG					0.00	0.00	0.00	8,333.00
3	12	4515	EYE MEDICAL EYE SVCS OF CALIF	S12	0.00	11.62							0.00	0.00	0.00	0.00
4	12	4515	EYE MEDICAL EYE SVCS OF CALIF	014	0.00	1.35							0.00	0.00	0.00	0.00
5	12	6061	LIF MUTUAL OF OMAHA	005	0.00	0.52							0.00	0.00	0.00	0.00
6	12	6064	LIF STANDARD INSURANCE CO	S12	0.00	2.30							0.00	0.00	0.00	0.00
7	02	7398			-1,000.00	0.00										

Example: Requested 2 payments on a collection of 10 x 200=\$2,000

Pay Out the State Matching Fund

The state matching funds are considered taxable compensation for the purpose of payroll; therefore the funds will be paid through a pay line (PR) screen at the same time with the employee's withholdings are refunded.

- Account Code: **010-7415-0-2900-00-0000-0000-000000-000-0000**
- St-Ded: **TFSN** for districts paying to SDI; **TFNN** for Non-SDI districts
- Pay Type: **CSAP**

D	Rate	Units	RT	S	Ex-Gross	Pay Type	St-Ded	SP	EP	Ret. Base	AC	P	C	WSC	PSCT	
	1,000.00	1.00	LZ		1,000.00	TFSN				1,000.00	00	0	0			
Adjustment >	0.00	0.00			0.00	TFSN				0.00	00	0	0			
Name	Pay Schd	HR/DAY	S	B	Start	End	User	Annual Contract	ACA Hours	Days Worked	FTD Paid					
		0.00						0.00/00	0.00	0.00	0.00					
+ Add - Delete - Delete All + Acct Copy + Acct Copy+ + Acct Copy All + Acct Paste + Acct Add From Copy																
Prct	Fnd	Resc	Y	Objt	SO	Goal	Func	CstCtr	Ste	Mngr	SBT	Ex-Gross	FTD Paid			
1	0.00	L	-	-	-	-	-	-	-	-	...	1,000.00	0.00			
	0.00		**Totals**										1,000.00	0.00		

Example refunding the Employer portion through Pay Line: Requested 2 payments on a collection of 10 x 200=\$2,000