CLASSIFIED SCHOOL EMPLOYEE SUMMER ASSISTANCE PROGRAM

The Classified School Employee Summer Assistance Program (CSESAP) allows a classified employee of a participating local educational agency (LEA) who meets specified requirements to withhold an amount up to 10% from his or her monthly paycheck during the 2024-2025 school year to be paid out during the summer recess period. Assembly Bill (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 $.64 for each $1 that the participating classified employee has elected to have withheld from his or her monthly paycheck.

Please use the following procedure 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 2025.
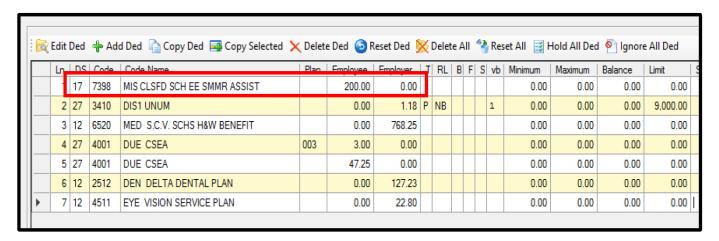
Fiscal Year 2024-25 (July 1, 2024 – June 30, 2025)

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.

2. Credit the deduction to the liability account 010-7415-0-9550-00-0000-0000-000000-000-0000 for all districts and 800-7415-0-9550-00-0000-0000-000000-000-0000 for the Santa Clara County Office of Education (district 90 only).

3. To support the request of matching funds from the California Department of Education (CDE) in fiscal year 2025-26, districts should use excel spreadsheet to summarize the amount deducted from each participating employee's monthly earnings and reconcile it with the 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 eighty cents ($.64) for each one dollar ($1) that the classified employee elects to have withheld from his/her monthly paycheck for the 2024-25 school year. The state matching funds are considered compensation for purposes of payroll and other applicable taxes; therefore, the CDE recommends districts to accrue the monthly state match funding amount plus other applicable payroll taxes (not funded by state matching) in fiscal year 2024-25.

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 2024-25.

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 2025-26 (July 1, 2025 – June 30, 2026)

Districts are required to pay classified employees the amount withheld plus the state matching funds during the summer recess period following the 2024-25 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.
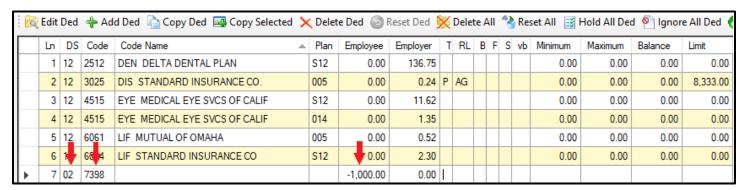
Refund the employee's Withholdings

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	1	6684	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** for all districts except district 90
  800-7415-0-2900-00-0000-0000-000000-000-0000 for district 90 only
➢ St-Ded: **TFSN** for districts paying to SDI; **TFNN** for Non-SDI districts
➢ Pay Type: **CSAP**

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