ESC 2025 Calendar

RED = PSERS Closed

OLIVE GREEN = CROQ Report available every Monday

BLUE = PSERS DB Monthly Work Report due on the 20th of the month or last business day prior to the 20th for the previous month

PINK = Member Share <u>Payment</u> due on the 10th of the month or two business days prior to the 10th for the previous month

LIGHT GREEN = Employer Share Payment due

- 4th Quarter of 2024 due = 03/25/2025 (Tuesday)
- 1st Quarter of 2025 due = 06/24/2025(Tuesday)
- 2nd Quarter of 2025 due = 09/23/2025 (Tuesday)
- 3rd Quarter of 2025 due = 12/23/2025 (Tuesday)

Employer Share Rate: **FY 2025 = 33.9%** and **FY 2026 = 34.00%**

1. Employer Share payments are due 5 business days after you receive you subsidy payment from PDE

If the work report is submitted after the 20th of the month for the prior month's activity, your PDE subsidy payment for the late work report month(s), may be delayed to a future quarter.
If a payment is not received timely, we will have PDE send the quarterly subsidy payment(s) directly to PSERS to cover all or a portion of the amount owed/past due. Interest will be applied for late payments (member contributions or employer contributions).

Other Important Dates

- System maintenance will be announced on the PSERS website
- NQPT Refunds: will be processed February 2025 (for FY 23/24)
- HOP Notices—Feb/March
- Employer Spring Workshops—April/May
- GASB Reports—new links posted in June
- Salaried service due with the June WR
- SB & Co Audit—traditionally part 1: May-June, part 2: August-September
- FY 24/25 must be finished: September 20, 2025, begin year end SOA review
- Review FY data for generation of Member statements—September/October
- Quarterly reconciliation, contract cleanup/pull summary/service reports
- Mailing FY 24/25 Member Statements of Account by December 31, 2025
- Employer Rate Decision for FY 26/27; Board Meeting on December 19-20, 2025

Reminders

*Wages <u>earned</u> from July 1, 2024 to June 30, 2025, should be reported as FY 2025 *Wages <u>earned</u> from July 1, 2025 to June 30, 2026, should be reported as FY 2026 *Employees qualifying for PSERS membership on or after 7/1/2019 should be setup in Class TG (unless PSERS instructs you differently).

2025

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