



San Benito County Office of Education

Krystal Lomanto, County Superintendent of Schools

• 460 Fifth Street • Hollister, California 95023 • (831) 637-5393 • FAX (831) 637-0140

Memorandum of Understanding

For

2022/2023 Payroll and Retirement Processing

This Memorandum of Understanding (MOU) is entered into between the **San Benito County Office of Education (SBCOE)** and the **Hollister School District (the District)**. This agreement constitutes the entire understanding of the parties with regards to payroll and retirement processing and reporting.

It is understood that the SBCOE provides payroll and retirement processing services to the District at no charge. Following are the roles and responsibilities of the two parties in regards to the performance of aforementioned services by the SBCOE:

SBCOE

- Acts as liaison between the Santa Clara County Office of Education and the District for the processing of the District's payroll and payroll warrants and makes no warranties as to the accuracy of the data input by the District
- Extracts and submits retirement data on behalf of the District and is not responsible for the accuracy of the reported data
- Has responsibility for timely remittance of all statutory deductions including state and federal taxes on behalf the District
- Has responsibility for maintaining the accuracy of the statutory benefit rates in the QCC system
- Has responsibility for ensuring timely and accurate filing of quarterly payroll tax returns
- Remits annual W2 and W2-c data on behalf of the District but bears no responsibility for the accuracy of such data

DISTRICT

- Has sole responsibility for maintaining accuracy of payroll and retirement data
- Has sole responsibility for ensuring all corrections of payroll and retirement data submitted to the SBCOE is accurate and factual
- Understands the need for timely processing of retirement corrections and failure to do so may result in penalties and interest

All corrective entries into CalSTRS/CalPERS reporting systems will be a fee to the district of \$25 per corrective line item. A first time notice of error will not initiate the fee, however corrective action of the second reporting error of the same nature will initiate the fee. This amount will be transferred within the county to the following account string:

010-0000-0-9948-00-0000-0000-000000-000-0000.

Assistant Superintendent, Business Services
San Benito County Office of Education

Chief Business Official
Hollister School District