



## Balancing On-Behalf Amounts



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# Balancing On-Behalf Amounts

The following calculations are based on the Payroll Earnings Register (for all frequencies).

## Expected On-Behalf Amount Calculation

Total TRS Gross x TRS Rates (State 6.644% + TRS-Care 1%) = **Expected On-Behalf Amount**

| Total TRS Gross from the Payroll Earnings Register (Pay Frequency 6 and 5) | multiplied by TRS Rates (State 6.644% + TRS-Care 1%) | Expected On-Behalf    |
|--|--|-----------------------|
| \$5,013,152.85   | x .07644   | = <b>\$383,205.40</b> |

Sample YTD Payroll Earnings Register (Pay Frequency 6 and 5)

[sample\\_ytd\\_payroll\\_earnings\\_register\\_pay\\_frequency\\_6\\_and\\_5.jpg\\_inline](#)

/\*Inline folded include\*/

2 Difference Calculation

Expected On-Behalf Amount - Statutory Minimum - Federal TRS\* - Federal TRS-Care\* - New TRS Member Pension Contribution - Actual TRS On-Behalf Report + TRS-Care = Difference

Expected On-Behalf Amount

minus Statutory Minimum (TRS 373/HRS4000)

Difference

\$383,205.40

- \$75,377.63\*

minus Federal TRS (TRS 3)\*

- \$31,599.72

minus Federal TRS-Care (TRS 489)\*

- \$4,771.00

minus New TRS Member Pension Contribution

- \$1,419.26

minus Actual TRS On-Behalf Report (HRS4150)

- \$270,038.07

= (\$0.28)

Sample TRS 373 Report

Sample TRS 3 Report

Sample TRS 489 Report

Sample New TRS Member Report

Sample TRS On-Behalf Report

Small differences can be attributed to rounding.

For additional information regarding TRS On-Behalf, go to the TEA Web site at:  
[www.tea.state.tx.us/school.finance/audit/resguide12/far/far-91.html#P4151\\_336554](http://www.tea.state.tx.us/school.finance/audit/resguide12/far/far-91.html#P4151_336554).

\* This amount should not include the child nutrition amount.