



Balancing On-Behalf Amounts

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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 6.8% + TRS-Care 1.25%) = **Expected On-Behalf Amount**

| | | |
|--|---|-----------------------|
| Total TRS Gross from the Payroll Earnings Register (Pay Frequency 6 and 5) | multiplied by TRS Rates (State 6.8% + TRS-Care 1.25%) | Expected On-Behalf |
| \$5,013,152.85 | x .0805 | = \$383,205.40 |

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) |

Small differences can be attributed to rounding.

For additional information regarding TRS On-Behalf, go to the TEA website at:
www.tea.state.tx.us/school.finance/audit/resguide12/far/far-91.html#P4151_336554.

* This amount should not include the child nutrition amount.