



Balancing On-Behalf Amounts

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IMPORTANT: The following is only an example of the calculation. Be sure to reference the TRS website: https://www.trs.texas.gov/Pages/re_contribution_rates.aspx to obtain the most current TRS rates and use your LEA's calculations.

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

Expected On-Behalf Amount Calculation

Total TRS Gross from the Payroll Earnings Register (Pay Frequency 6 and 5) x TRS Rates (State Contribution 7.5% + Federal TRS-Care 1.25% = .0875) = **Expected On-Behalf Amount**

Example:

| | | |
|--|-------------------------|-----------------------|
| Total TRS Gross from the Payroll Earnings Register (Pay Frequency 6 and 5) | multiplied by TRS Rates | Expected On-Behalf |
| \$5,013,152.85 | x .0875 | = \$438,650.87 |

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

Example:

| | | |
|---------------------------|---|------------|
| Expected On-Behalf Amount | minus Statutory Minimum (TRS 373/HRS4000) | Difference |
| \$438,650.87 | - \$130,823.27* | |
| | minus Federal TRS (TRS 3)* | |
| | - \$51,599.27 | |
| | 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) | |
| | - \$250,037.62 | |
| | | = (\$0.45) |

Small differences can be attributed to rounding.