

Calculating Accrued Federal Grant and Federal Care

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Accrual amounts for federal grant and care benefits are calculated for all employees who have a federal grant code and an accrual code selected for the job on the Job Info tab. If an employee is TRS eligible but subject to the 90-day waiting period, the program calculates the accrual amounts for federal grant and care. However, no current expenditure amounts are calculated.

Accrual amounts for federal grant and care are calculated only during the time the account has a grant code applied to it or during the withdrawal of the accrual if the amounts were previously expensed. If a grant code is added to an account after the accrual process is performed and the grant should have had prior accruals expensed, the user should make the adjustments for the prior payrolls through the Special Adjustments window. If the grant code is added (and no adjustment is made) and insufficient accrued grant and care amounts exist at the time of withdrawal from the accrued grant salary, the system will automatically expense the needed grant and care amounts.



Some of the images and/or examples provided in this document are for informational purposes only and may not completely represent your LEA's process.

The following formulas are used to calculate the accrued federal grant and federal care amounts.

Single Accruing Job

1. Accrued Percent = Federal Grant Gross for the accruing job/(Standard Gross + Absence Refund - Absence Deduction - Non-TRS Amounts)

e.g., .750 = $2,616.32/$3,488.42

2. Current Accrued Pay = All Accrued Amounts on the Account Distribution Journal

e.g., $988.70 = $247.17 + $741.53 (Fund (199) + (211))

3. Accrued Amount = Current Accrued Pay x Accrued Percent

e.g., $5,554.44 = ($6,417.22 + $988.70) x .750

4. Grant Accrued Amount = Fed Grant Accrued Amount x Federal Grant Percent

e.g., $48.79 = $741.53 x .0658

5. Care Accrued Amount = Fed Care Accrued Amount x Federal Care Percent

e.g., $7.41 = $741.53 x .0100

6. After Post Federal Grant Accrued = Grant Accrued Amount + School YTD Accrued Federal Grant

e.g., $433.82 = $48.79 + $385.03

7. After Post Federal Care Accrued = Care Accrued Amount + School YTD Accrued Federal Care

e.g., $39.49 = $7.41 + $32.08

Multiple Accruing Jobs

The following steps must be performed for each accruing job:

1. Federal Grant Gross of all accruing jobs/(Standard Gross + Absence Refund - Absence Deduction - Non-TRS Amounts) = **Accrued Percent**

Example: $2,616.32/$3,488.42 = 0.750

2. Current Accrued Pay for the job = All Accrued Amounts on the Account Distribution Journal for the job

e.g., $988.70 = $247.17 + $741.53 (Fund (199) + (211))

3. Accrued Amount for the job = Current Accrued Pay x Accrued Percent

e.g., $3,147.98 = (($6,417.22 x .50) + $988.70) x .750

4. Grant Accrued Amount for the job = (Fed Grant Accrued Amount x Accrual Adjusted Percent) x Federal Grant Percent

e.g., $24.40 = ($741.53 x .50) x .0658

5. Care Accrued Amount for the job = (Fed Care Accrued Amount x Accrual Adjusted Percent) x Federal Care Percent

e.g., $3.71 = ($741.53 x .50) x .0100

6. After Post Federal Grant Accrued = Grant Accrued Amount + School YTD Accrued Federal Grant

e.g., $409.33 = $24.40 + $385.03

7. After Post Federal Care Accrued = Care Accrued Amount + School YTD Accrued Federal Care

e.g., $35.79 = $3.71 + $32.08