



Calculating TRS 373 and On-Behalf (Annual Amounts/Split Funds)

Table of Contents

Calculating TRS 373 and On-Behalf (Annual Amounts/Split Funds) i

Calculating TRS 373 and On-Behalf (Annual Amounts/Split Funds) 1

Calculating TRS 373 and On-Behalf (Annual Amounts/Split Funds)

The following calculations are based on annual amounts and split-fund (general/federal funds with a grant code) distributions. These calculations should be used to verify the TRS 373* and On-Behalf** amounts on the Next Year Interface Budget Reports. These reports are created through the Interface NY Payroll to NY Budget Extract Reports. TRS 373 and TRS On-Behalf should not calculate for federally funded employees with a grant code. However, the TRS 373 amount for the federal fund is calculated and used for the TRS On-Behalf calculation of the general fund.

Sample Payroll Distribution Report

Calculating TRS 373 and On-Behalf (Annual Amounts/Split Funds) Sample Payroll Distribution Report

Date Run: 06-25-2010 10:16 AM Cnly Dist:										Next Year Payroll Employee Distribution Tx/EIS ISD										Program: HRS9960 Page: 1 of 1									
Fr Emp Nbr Employee Name																													
Account Code Typ W/C 373 Gn Pct % Amount										FICA Medicare Insurance TEA Contrib Wk Comp TRS On Behalf Unemp TRS TRS Care Annuities / HSA Deferred Comp																			
										Dep Care																			
F										Pay Cmp:104 FICA: M TRS St: 1 Unemp: Y Day %: 100.00 Exp Dist: 12 Exp Tot: 12 Deg: 1 Wh Sep: .00																			
161-11-6119-00-104-111000 G Y 50.000 18,000.00										.00 255.13 .00 .00 .00 1,166.22 .00 308.70 .00 .00 .00																			
211-11-6119-00-001-130000 G N 36 50.000 18,000.00										.00 255.13 .00 .00 .00 .00 .00 1,294.92 180.00 .00 .00																			
Cafe Amt: 810.00 39,460.10 Employee Totals: 36,000.00										.00 510.26 .00 .00 .00 1,166.22 .00 1,603.62 180.00 .00 .00																			
Prim Job Code Pct Asgn Prim Camp Typ										Contr Amt Std Pay Contr Dt Begin										Contr Days Mo Contr Py Grd W/C Cd Accrue Cd									
Y 0020 - ELEMENTARY TEACHER 100.00 104 1										St Min Salary 36,000.00 Dly Pay Rate 3,000.00 08-14-2009										Act Days Contr 187 10 T01 0 192.513									
										29,589.00 192.513 6,411.00										187 12 12 0 192.513									
Ded Emp Amt Pmt Cal Empr Fac TEA F										Ded Emp Amt Pmt Cal Empr Fac TEA F										Ded Emp Amt Pmt Cal Empr Fac TEA F									
006 15.50 9 N .00 1 1										028 3.80 99 N .00 1 1										032 30.50 99 N .00 1 1									
062 67.50 99 Y .00 1 1										081 100.00 99 N .00 1 1										085 .00 99 N .00 1 1									
Employee Count for District: 1																													
District Totals:																													
Salaries/Overtime 36,000.00										Tax Bus Allow .00										NTax Bus Allow .00									
FICA .00										Medicare 510.26										610X 36,000.00									
Insurance .00																				6141 510.26									
Workers' Comp .00																				6142 .00									
TRS On Behalf 1,166.22																				6143 .00									
Unemployment .00																				6144 1,166.22									
TRS 373 209.70										TRS Grant 1,195.92										6145 .00									
Ret Pens Surchg .00										Emplr TRS Surchg .00										New TRS Pens .00									
Emplr Depend Care .00																				6146 1,783.62									
Annuities .00										Deferred Comp .00										6148 .00									
TEA Contrib .00																				6149 .00									
																				6142 .00									
End of Report																													



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.

Adjusted State Minimum Calculation

A. State Minimum Salary (as recorded on the Job Info tab) x Fund Percentage = State Minimum Salary by Fund

B. State Minimum Salary by Fund x District CEI Rate = **Adjusted State Minimum Salary**

(A)	(A)	(A) and (B)	(B)	(B)
State Minimum Salary	x Fund Percentage	equals State Minimum Salary by Fund	multiplied by District CEI	Adjusted State Minimum Salary
\$29,589.00	161/50%	= \$14,794.50	x 1.11	= \$16,421.90
	211/50%	= \$14,794.50	x 1.11	= \$16,421.90
				= \$32,843.79

Adjusted TRS Salary above Adjusted State Minimum Calculation

A. Eligible TRS Salary x Fund Percentage = Annual Eligible TRS Salary by Fund

B. Annual Eligible TRS Salary by Fund - Adjusted State Minimum = **Adjusted TRS Salary above Adjusted State Minimum**

(A)	(A)	(A) and (B)	(B)	(B)
Eligible TRS Salary	x Fund Percentage	equals Annual Eligible TRS Salary by Fund	minus Adjusted State Minimum	Adjusted TRS Salary above Adjusted State Minimum
\$36,000.00	161/50%	= \$18,000.00	- \$16,421.90	= \$1,578.11
	211/50%	= \$18,000.00	- \$16,421.90	= \$1,578.11
				= \$3,156.21

TRS 373 District Contribution Calculation

Adjusted TRS Salary above Adjusted State Minimum x TRS 373 District Contribution Percentage (6.644%) = **TRS 373 District Contribution**

Adjusted TRS Salary above Adjusted State Minimum	multiplied by TRS 373 District Contribution Percentage(6.644%)	TRS 373 District Contribution
\$1,578.11 (Fund 161)	x .06644	= \$104.85 (1)
\$1,578.11 (Fund 211)	x .06644	= \$104.85 (2)
		= \$209.70

State Matching Calculation

A. Eligible TRS Salary x Fund Percentage = Annual Eligible TRS Salary by Fund

B. Annual Eligible TRS Salary by Fund x TRS Rates (District 6.644% + TRS-Care 1%) = **State Matching**

Note: State Matching is **not** calculated on any fund with a grant code.

(A)	(A)	(A) and (B)	(B)	(B)
Eligible TRS Salary	x Fund Percentage	equals Annual Eligible TRS Salary by Fund	multiplied by TRS Rates (District 6.644% + TRS-Care 1%)	State Matching (Fund 161)
\$36,000.00	161/50%	\$18,000.00	x .07644	= \$1,375.92

TRS Federal Grant and Care Amount Calculation

A. Eligible TRS Salary x Fund Percentage = Annual Eligible TRS Salary by Fund

B. Annual Eligible TRS Salary by Fund x TRS Rates (Federal 6.644% + TRS-Care 1%) = **TRS Federal Grant and Care Amount**

(A)	(A)	(A) and (B)	(B)	(B)
Eligible TRS Salary	x Fund Percentage	equals Annual Eligible TRS Salary by Fund	multiplied by Federal (6.644%) + TRS-Care (1%)	TRS Federal Grant and Care Amount
\$36,000.00	211/50%	\$18,000.00	x .07644	= \$1,375.92

TRS On-Behalf Calculation

State Matching (Fund 161) - TRS 373 District Contribution for General Fund (161) = **TRS On-Behalf**

State Matching (Fund 161)	minus TRS 373 District Contribution for General Fund (161)	TRS On-Behalf (Fund 161)
\$1,375.92	- \$104.85 (1)	= \$1,271.07

TRS On-Behalf (Fund 161) - TRS 373 District Contribution for the Federal Fund with Grant Code (211) = **TRS On-Behalf**

TRS On-Behalf (Fund 161)	minus TRS 373 District Contribution for the Federal Fund with Grant Code (211)	TRS On-Behalf
\$1,271.07	- \$104.85 (2)	= \$1,166.22

For additional information regarding TRS 373, go to the TRS website at:

www.trs.state.tx.us/employers.jsp?submenu=traqs&page_id=/traqs/payroll_reporting_manual_main.

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.