



Calculating TRS 373 and On-Behalf (Annual Amounts/General Fund/New Member)

Table of Contents

Calculating TRS 373 and On-Behalf (Annual Amounts/General Fund/New Member) i
Calculating TRS 373 and On-Behalf (Annual Amounts/General Fund/New Member) 1

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The following calculations are based on annual amounts, general fund distributions, and a new member. 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 [Payroll > Next Year > Interface NY Payroll to NY Budget > Extract 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.

Sample Payroll Distribution Report

Calculating TRS 373 and On-Behalf (Annual Amounts/General Fund/New Member)
Sample Payroll Distribution Report

Date Run: 07-19-2010 1:51 PM		Next Year Payroll Employee Distribution										Program: HRS9960											
City Dist												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			
									(-----6141-----)	(--6142--)	(--6142--)	(-6142-)	(-6143-)	(-6144-)	(-6145)	(-----6146-----)	(-----6149-----)						
									Dep Care														
									(--6148--)														
		Pay Comp:104		FICA: M	TRS St: 1	Unemp: Y	Day %:	100.00	Exp Dist: 12	Exp Tot: 12	Deg: 1	Wh Sep:											
161-11-6119-00-104-111000	G	Y	100.000	36,000.00	.00	510.26	.00	.00	.00	1,996.56	.00	953.28	.00	.00	.00	.00	.00	.00	.00	.00			
Cafe Amt: 810.00		39,460.10		Employee Totals:		36,000.00		.00	510.26	.00	.00	.00	1,996.56	.00	953.28	.00	.00	.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		36,000.00		3,000.00		08-13-2010		187		10		TD1		A		192.513	
								29,589.00		192.513		6,411.00		187		12		13		0		192.513	
Ded	Emp Amt	Pnt	Cof	Empr	Fac	TEA F	Ded	Emp Amt	Pnt	Cof	Empr	Fac	TEA F	Ded	Emp Amt	Pnt	Cof	Empr	Fac	TEA F			
006	15.50	4	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				61XX		36,000.00							
FICA		.00		Medicare		510.26								6141		510.26							
Insurance		.00												6142		.00							
Workers' Comp		.00												6143		.00							
TRS On Behalf		1,996.56												6144		1,996.56							
Unemployment		.00												6145		.00							
TRS 373		157.32		TRS Grant		.00		TRS Care Contrib		.00		Emplr Care		198.00									
Ret Pens Surchg		.00		Emplr TRS Surchg		.00		New TRS Pens		597.96				6146		953.28							
Emplr Depend Care		.00												6148		.00							
Annuities		.00		Deferred Comp		.00		HSA Emplr		.00				6149		.00							
TEA Contrib		.00												6142		.00							
End of Report																							

1. Adjusted State Minimum Calculation

A. State Minimum Salary (as recorded on the Job Info tab)/Number of Annual Payments x New Member Waiting Period (90 Days) = State Minimum Salary - New Member Waiting Period (90 Days)

B. State Minimum Salary - New Member Waiting Period (90 Days) x District CEI Rate = Adjusted State Minimum Salary

(A) State Minimum Salary	(B) multiplied by District CEI	(B) Adjusted State Minimum Salary
\$29,589.00	x 1.11	= \$32,843.79

2. Adjusted TRS Salary above Adjusted State Minimum Calculation

A. Eligible TRS Salary/Number of Annual Payments x New Member Waiting Period (90 Days) = Eligible TRS Salary - New Member Waiting Period (90 Days)

B. Eligible TRS Salary - New Member Waiting Period (90 Days) - Adjusted State Minimum = **Adjusted TRS Salary above Adjusted State Minimum**

(A) Eligible TRS Salary	(B) minus Adjusted State Minimum	(B) Adjusted TRS Salary above Adjusted State Minimum
\$36,000.00	- \$32,843.79	= \$3,156.21

3. 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
\$3,156.21	x .06644	= \$209.70

4. Adjusted State Minimum Calculation

TRS 373 District Contribution/Number of Annual Payments = Monthly TRS 373 District Contribution x Number of Annual Payments less the New Member Waiting Period = **New Member Adjusted TRS 373 District Contribution**

TRS 373 District Contribution	divided by Number of Annual Payments	equals Monthly TRS 373 District Contribution	multiplied by Number of Annual Payments less the New Member Waiting Period, 90 days (12 months - 3 months)	New Member Adjusted TRS 373 District Contribution
\$209.70	/12	= \$17.48	x 9	= \$157.32

5. State Matching Calculation

Eligible TRS Salary - New Member Waiting Period (90 Days) x TRS Rates (District 6.644% + TRS-Care 1%) = **State Matching**

Eligible TRS Salary minus New Member Waiting Period (90 Days)	multiplied by TRS Rates (District 6.644% + TRS-Care 1%)	State Matching
\$36,000.00	x .07644	= \$2,751.84

6. TRS On-Behalf Calculation

State Matching - TRS 373 District Contribution - New TRS Pension Contribution = **TRS On-Behalf**

State Matching	minus TRS 373 District Contribution	minus New TRS Pension Contribution	TRS On-Behalf
\$2,751.84	- \$157.32	- \$597.96	= \$1,996.56

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.