

# **Balancing On-Behalf Amounts**

2025/12/06 05:33 i

## **Table of Contents**

### **Balancing On-Behalf Amounts**

**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 8.25% + Federal TRS-Care 1.25% = .0950) = **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
\$	x .0950	= \$

#### **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:**

<b>Expected On-Behalf Amount</b>	minus Statutory Minimum (TRS 373/HRS4000)	Difference
\$	- \$*	
	minus Federal TRS (TRS 3)*	
	  - \$	
	minus Federal TRS-Care (TRS 489)*	
	- <b>\$</b>	
	minus New TRS Member Pension Contribution	
	- \$	
	minus Actual TRS On-Behalf Report (HRS4150)	
	- <b>\$</b>	
		= (\$)

Small differences can be attributed to rounding.



## **Back Cover**