

Balancing On-Behalf Amounts

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

Expected On-Behalf Amount Calculation

Total TRS Gross x TRS Rates (State 6.644% + TRS-Care 1%) = **Expected On-Behalf Amount**

Total TRS Gross from the Payroll Earnings Register (Pay Frequency 6 and 5)	multiplied by TRS Rates (State 6.644% + TRS-Care 1%)	Expected On-Behalf
$5,013,152.85	x .07644	= **$383,205.40**

YTD Payroll Earnings Register for Frequency 6 for one month (after TRS 373 interfaced):

District Totals:

Standard Gross:	4,839,640.90	Hourly Rate:	.00	Absence Refund:	.00
Total Gross:	4,838,778.58	Withholding Tax:	449,824.93	Annuity:	77,820.67
Unemployment Gross:	4,825,775.91	FICA Tax:	.00	TRS Insurance:	31,322.26
TRS Federal Gross:	477,090.25	Unemployment Tax:	.00	TRS Deposit:	339,731.24
Overtime Gross:	.00	Supplemental Pay:	.00	TRS Federal Deposit:	31,599.72
FICA Gross:	.00	Non-Tax Bus Allow:	.00	Units Worked:	.00
Withholding Gross:	4,236,156.70	Earned Income Credit Amt:	.00	Overtime Units:	.00
TRS Gross:	4,818,894.24	Employer Contrib:	230,970.00	TRS Salary Red:	308,408.98
Medicare Tax:	64,125.35	Absence Deduction:	862.32	Dependent Care:	774.16
TRS Federal Care:	4,771.00	Cafeteria 125:	203,842.23	Net Adjustments:	1,272,477.47
Workers' Comp Tax:	.00	Medicare Gross:	4,422,440.60	Net Pay:	3,553,751.11
Other Deductions:	340,975.28	Employee 457:	12,550.00	Employer 457:	.00
Non-TRS Supplemental:	.00	Taxable Bus Allow:	.00	Non-Pay Tax Bus Allow:	.00
Non-TRS Reimbr Excess:	.00	Non-TRS Reimbr Base:	.00	Non-Pay Non-Tax Bus Allow:	.00
TRS Supplemental Comp:	.00	TEA Health Ins Contrib:	.00	Employer TRS Care Contrib:	26,504.54
Performance Pay Gross:	.00	Perform Pay Salary Red:	.00	Performance Pay Insurance:	.00
Ret Emplr Pension Gross:	.00	Ret Emplr Pension Surch:	.00	Emplr TRS Care Surcharge:	.00
New TRS Member Gross:	19,213.45	New TRS Mem Pen Contrib:	1,276.54	Annuity Roth:	.00
Emplr Dependent Care:	.00	Emplr Dependent Care Taxable:	.00	HSA Emp Sal Red Contrib:	.00
HSA Employer Contribution:	.00				

End of Report

YTD Payroll Earnings Register for Frequency 5 for one month (after TRS 373 interfaced):

District Totals:

Standard Gross:	194,258.61	Hourly Rate:	.00	Absence Refund:	.00
Total Gross:	194,258.61	Withholding Tax:	8,478.36	Annuity:	322.50
Unemployment Gross:	194,258.61	FICA Tax:	.00	TRS Insurance:	1,262.85
TRS Federal Gross:	.00	Unemployment Tax:	.00	TRS Deposit:	13,695.33
Overtime Gross:	.00	Supplemental Pay:	.00	TRS Federal Deposit:	.00
FICA Gross:	.00	Non-Tax Bus Allow:	.00	Units Worked:	480.00
Withholding Gross:	172,340.04	Earned Income Credit Amt:	.00	Overtime Units:	.00
TRS Gross:	194,258.61	Employer Contrib:	19,387.50	TRS Salary Red:	12,432.48
Medicare Tax:	2,220.87	Absence Deduction:	.00	Dependent Care:	.00
TRS Federal Care:	.00	Cafeteria 125:	9,163.59	Net Adjustments:	42,911.61
Workers' Comp Tax:	.00	Medicare Gross:	153,162.24	Net Pay:	151,347.00
Other Deductions:	18,194.55	Employee 457:	.00	Employer 457:	.00
Non-TRS Supplemental:	.00	Taxable Bus Allow:	.00	Non-Pay Tax Bus Allow:	.00
Non-TRS Reimbr Excess:	.00	Non-TRS Reimbr Base:	.00	Non-Pay Non-Tax Bus Allow:	.00
TRS Supplemental Comp:	.00	TEA Health Ins Contrib:	.00	TRS Above State Base:	.00
Performance Pay Gross:	.00	Perform Pay Salary Red:	.00	Performance Pay Ins:	.00
Ret Emplr Pension Gross:	.00	Ret Emplr Pension Surch:	.00	Emplr TRS Care Contrib:	1,068.66
Emplr TRS Care Surcharge:	.00	New TRS Member Gross:	2,148.26	New TRS Mem Pen Contrib:	142.72
Emplr Dependent Care:	.00	Annuity Roth:	.00	Emplr Dependent Care Taxable:	.00
HSA Emp Sal Redctn Contrib:	.00	HSA Employer Contribution:	.00		

End of Report

2 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

Expected On-Behalf Amount

minus Statutory Minimum (TRS 373/HRS4000)

Difference

$383,205.40

- $75,377.63*

minus Federal TRS (TRS 3)*

- $31,599.72

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)

- $270,038.07

= ($0.28)

Sample TRS 373 Report

Sample TRS 3 Report

Sample TRS 489 Report

Sample New TRS Member Report

Sample TRS On-Behalf Report

Small differences can be attributed to rounding.

For additional information regarding TRS On-Behalf, go to the TEA Web site at: www.tea.state.tx.us/school.finance/audit/resguide12/far/far-91.html#P4151_336554.

* This amount should not include the child nutrition amount.


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