

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**

Sample YTD Payroll Earnings Register (Pay Frequency 6 and 5

sample_ytd_payroll_earnings_register_pay_frequency_6_and_5_.jpg_inline

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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