

# **Balancing On-Behalf Amounts**

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

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

,	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

District Totals:				
Standard Gross:	4,839,640.90 Hourly Rate:		0 Absence Refund:	.00
Total Gross:	4,838,778.58 Withholding Tax:		3 Annuity:	77,820.67
Unemployment Gross:	4,825,775.91 FICA Tax:		0 TRS Insurance:	31,322.20
TRS Federal Gross:	477,090.25 Unemployment Tax:		0 TRS Deposit:	339,731.2
Overtime Gross:	.00 Supplemental Pay:	.0	O TRS Federal Deposit:	31,599.72
FICA Gross:	.00 Non-Tax Bus Allow:	.0	0 Units Worked:	.00
Withholding Gross:	4,236,156.70 Earned Income Credit Amt:	.0	O Overtime Units:	.00
TRS Gross:	4,818,894.24 Employer Contrib:	230,970.0	0 TRS Salary Red:	308,408.98
Medicare Tax:	64,125.35 Absence Deduction:	862.3	2 Dependent Care:	774.16
TRS Federal Care:	4,771.00 Cafeteria 125:	203,842.2	3 Net Adjustments:	1,272,477.47
Workers' Comp Tax:	.00 Medicare Gross:	4,422,440.6	0 Net Pay:	3,553,751.1
Other Deductions:	340,975.28 Employee 457:	12,550.0	Employer 457:	.00
Non-TRS Supplemental:	.00 Taxable Bus Allow:	.0	0 Non-Pay Tax Bus Allow:	.00
Non-TRS Reimbr Excess:	.00 Non-TRS Reimbr Base:		0 Non-Pay Non-Tax Bus Allow:	.00
TRS Supplemental Comp:	.00 TEA Health Ins Contrib:	.0	Employer TRS Care Contrib:	26,504.5
Performance Pay Gross:	.00 Perform Pay Salary Red:	.0	Performance Pay Insurance:	.00
Ret Emplr Pension Gross:	.00 Ret Emplr Pension Surch:	.0	Empir TRS Care Surcharge:	.00
New TRS Member Gross:	19,213,45 New TRS Mem Pen Contrib:	1.276.5	4 Annuity Roth:	.00
Empir Dependent Care:	.00 Empir Dependent Care Taxable:		0 HSA Emp Sal Red Contrib:	.00
HSA Employer Contribution:	.00			
ayroll Earnings Register fo	or Frequency 5 for one month (afte	er TRS 373 in	terfaced):	
E	or Frequency 5 for one month (afte	er TRS 373 in	terfaced):	
District Totals:				
District Totals: Standard Gross:	194,258.61 Hourly Rate:	.00	Absence Refund:	.0
District Totals: Standard Gross: Total Gross:	194,258.61 Hourly Rate: 194,258.61 Withholding Tax:	.00 8,478.36	Absence Refund: Annuity:	322.5
District Totals: Standard Gross: Total Gross: Unemployment Gross;	194,258.61 Hourly Rate: 194,258.61 Withholding Tax: 194,258.61 FICA Tax:	.00 8.478.36 .00	Absence Refund: Annuity: TRS Insurance:	322.5 1,262.8
District Totals: Standard Gross: Total Gross: Unemployment Gross; TRS Federal Gross:	194,258.61 Hourly Rate: 194,258.61 Withholding Tax: 194,258.61 FICA Tax: .00 Unemployment Tax:	.00 8,478.36 .00	Absence Refund: Annuity: TRS Insurance: TRS Deposit:	322.5 1,262.8 13,695.3
District Totals: Standard Gross: Total Gross: Unemployment Gross: TRS Federal Gross: Overtime Gross:	194,258.61 Hourly Rate: 194,258.61 Withholding Tax: 194,258.61 FICA Tax: .00 Unemployment Tax: .00 Supplemental Pay:	.00 8,478.36 .00 .00	Absence Refund: Annuity: TRS Insurance: TRS Deposit: TRS Federal Deposit:	322.5 1,262.8 13,695.3
District Totals: Standard Gross: Total Gross: Unemployment Gross: TRS Federal Gross: Overtime Gross: FICA Gross:	194,258.61 Hourly Rate: 194,258.61 Withholding Tax: 194,258.61 FICA Tax: .00 Unemployment Tax: .00 Supplemental Pay: .00 Non-Tax Bus Allow:	.00 8,478.36 .00 .00	Absence Refund: Annuity: TRS Insurance: TRS Deposit: TRS Federal Deposit: Units Worked:	322.5 1,262.8 13,695.3 .0 480.0
District Totals: Standard Gross: Total Gross: Unemployment Gross: TRS Federal Gross: Overtime Gross: FICA Gross: Withholding Gross:	194,258.61 Hourly Rate: 194,258.61 Withholding Tax: 194,258.61 FICA Tax: .00 Unemployment Tax: .00 Supplemental Pay: .00 Non-Tax Bus Allow: 172,340.04 Earned Income Credit Amt:	.00 8.478.36 .00 .00 .00	Absence Refund: Annuity: TRS Insurance: TRS Deposit: TRS Federal Deposit: Units Worked: Overtime Units:	322.5 1,262.8 13,695.3 .0 480.0
District Totals: Standard Gross: Total Gross: Unemployment Gross: TRS Federal Gross: Overtime Gross: FICA Gross: Withholding Gross: TRS Gross:	194,258.61 Hourly Rate: 194,258.61 Withholding Tax: 194,258.61 FICA Tax: .00 Unemployment Tax: .00 Supplemental Pay: .00 Non-Tax Bus Allow: 172,340.04 Earned Income Credit Amt: 194,258.61 Employer Contrib:	.00 8,478.36 .00 .00 .00 .00	Absence Refund: Annuity: TRS Insurance: TRS Deposit: TRS Federal Deposit: Units Worked: Overtime Units: TRS Salary Red:	322.5 1,262.8 13,695.3 .0 480.0 .0 12,432.4
District Totals: Standard Gross: Total Gross: Unemployment Gross: TRS Federal Gross: Overtime Gross: FICA Gross: Withholding Gross: TRS Gross: Medicare Tax:	194,258.61 Hourly Rate: 194,258.61 Withholding Tax: 194,258.61 FICA Tax: .00 Unemployment Tax: .00 Supplemental Pay: .00 Non-Tax Bus Allow: 172,340.04 Earned Income Credit Amt: 194,258.61 Employer Contrib: 2,220.87 Absence Deduction:	.00 8,478.36 .00 .00 .00 .00 .00 .00	Absence Refund: Annuity: TRS Insurance: TRS Deposit: TRS Federal Deposit: Units Worked: Overtime Units: TRS Salary Red: Dependent Care:	322.5 1,262.8 13,695.3 .0 480.0 .0 12,432.4
District Totals: Standard Gross: Total Gross: Unemployment Gross: TRS Federal Gross: Overtime Gross: FICA Gross: Withholding Gross: TRS Gross: Medicare Tax: TRS Federal Care:	194,258.61 Hourly Rate: 194,258.61 Withholding Tax: 194,258.61 FICA Tax: .00 Unemployment Tax: .00 Supplemental Pay: .00 Non-Tax Bus Allow: 172,340.04 Earned Income Credit Amt: 194,258.61 Employer Contrib: 2,220.87 Absence Deduction: .00 Cafeteria 125:	.00 8,478.36 .00 .00 .00 .00 .00 19,387.50 .00	Absence Refund: Annuity: TRS Insurance: TRS Deposit: TRS Federal Deposit: Units Worked: Overtime Units: TRS Salary Red: Dependent Care: Net Adjustments:	322.5 1,262.8 13,695.3 .0 480.0 12,432.4 .0 42,911.6
District Totals: Standard Gross: Total Gross: Unemployment Gross: TRS Federal Gross: Overtime Gross: FICA Gross: Withholding Gross: TRS Gross: Medicare Tax: TRS Federal Care: Workers' Comp Tax:	194,258.61 Hourly Rate: 194,258.61 Withholding Tax: 194,258.61 FICA Tax: .00 Unemployment Tax: .00 Supplemental Pay: .00 Non-Tax Bus Allow: 172,340.04 Earned Income Credit Amt: 194,258.61 Employer Contrib: 2,220.87 Absence Deduction: .00 Cafeteria 125: .00 Medicare Gross:	.00 8,478.36 .00 .00 .00 .00 .00 19,387.50 .00 9,163.59	Absence Refund: Annuity: TRS Insurance: TRS Deposit: TRS Federal Deposit: Units Worked: Overtime Units: TRS Salary Red: Dependent Care: Net Adjustments: Net Pay:	322.5 1,262.8 13,695.3 .0 480.0 12,432.4 .0 42,911.6 151,347.0
District Totals: Standard Gross: Total Gross: Unemployment Gross: TRS Federal Gross: Overtime Gross: FICA Gross: Withholding Gross: TRS Gross: Medicare Tax: TRS Federal Care: Workers' Comp Tax: Other Deductions:	194,258.61 Hourly Rate: 194,258.61 Withholding Tax: 194,258.61 FICA Tax: .00 Unemployment Tax: .00 Supplemental Pay: .00 Non-Tax Bus Allow: 172,340.04 Earned Income Credit Amt: 194,258.61 Employer Contrib: 2,220.87 Absence Deduction: .00 Cafeteria 125: .00 Medicare Gross: 18,194.55 Employee 457:	.00 8,478.36 .00 .00 .00 .00 .00 19,387.50 9,163.59 153,162.24	Absence Refund: Annuity: TRS Insurance: TRS Deposit: TRS Federal Deposit: Units Worked: Overtime Units: TRS Salary Red: Dependent Care: Net Adjustments: Net Pay: Employer 457:	322.5 1,262.8 13,695.3 .0 480.0 12,432.4 .0 42,911.6 151,347.0
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#### 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.



## **Back Cover**