


# 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

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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