



# 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   | = <b>\$383,205.40</b> |

## 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) |

Small differences can be attributed to rounding.

For additional information regarding TRS On-Behalf, go to the TEA website at: [www.tea.state.tx.us/school.finance/audit/resguide12/far/far-91.html#P4151\\_336554](http://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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