



Balancing On-Behalf Amounts

Table of Contents

Balancing On-Behalf Amounts

The following calculations are based on the Payroll Earnings Register (for all frequencies). Reference the TRS website: https://www.trs.texas.gov/Pages/re_contribution_rates.aspx to obtain the current TRS rates.

Expected On-Behalf Amount Calculation

Total TRS Gross from the Payroll Earnings Register (Pay Frequency 6 and 5) x TRS Rates (State % + TRS-Care %) = **Expected On-Behalf Amount**

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

IMPORTANT: The following is only an example of the calculation. Be sure to use the current TRS rates and your LEA's calculations.

| Expected On-Behalf Amount | minus Statutory Minimum (TRS 373/HRS4000) | Difference |
|---------------------------|---|------------|
| \$403,558.80 | - \$95,731.20* | |
| | 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 | |
| | | = (\$0.45) |

Small differences can be attributed to rounding.



Back Cover