

Balancing On-Behalf Amounts

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IMPORTANT: The following is only an example of the calculation. Be sure to reference the TRS website: https://www.trs.texas.gov/Pages/re_contribution_rates.aspx to obtain the most current TRS rates and use your LEA's calculations.

The following calculations are based on the Payroll Earnings Register (for all frequencies).

Expected On-Behalf Amount Calculation

Total TRS Gross from the Payroll Earnings Register (Pay Frequency 6 and 5) x TRS Rates (State Contribution 8.25% + Federal TRS-Care 1.25% = .0950) = **Expected On-Behalf Amount**

Example:

Total TRS Gross from the Payroll Earnings Register (Pay Frequency 6 and 5)	multiplied by TRS Rates	Expected On-Behalf
$5,013,152.85	x .0950	= **$476,249.52**

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

Example:

Expected On-Behalf Amount	minus Statutory Minimum (TRS 373/HRS4000)	Difference
$438,650.87	- $130,823.27*	
	minus Federal TRS (TRS 3)* - $51,599.27	
	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) - $250,037.62	
		= ($0.45)

Small differences can be attributed to rounding.


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