



# **Calculating TRS 373 and On-Behalf (Annual Amounts/General Fund)**



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# Calculating TRS 373 and On-Behalf (Annual Amounts/General Fund)

The following calculations are based on annual amounts and general fund distributions. These calculations should be used to verify the TRS 373\* and On-Behalf\*\* amounts on the Next Year Interface Budget Reports. These reports are created through the Interface NY Payroll to NY Budget Extract Reports.

[Sample Payroll Distribution Report](#)

Calculating TRS 373 and On-Behalf (Annual Amounts/General Fund)  
Sample Payroll Distribution Report

| Date Run: 06-25-2010 8:33 AM   |                           | Next Year Payroll Employee Distribution |           |                  |           |           |            |                  |  |                          |                           | Program: HRS9960               |                         |                                  |                       |                         |                              |                                     |                                      |       |
|--------------------------------|---------------------------|---|-----------|------------------|-----------|-----------|------------|------------------|--|--------------------------|---------------------------|--------------------------------|-------------------------|----------------------------------|-----------------------|-------------------------|------------------------------|-------------------------------------|--------------------------------------|-------|
| City Dist:                     |                           | Tx/EIS ISD                              |           |                  |           |           |            |                  |  |                          |                           | Page: 1 of 1                   |                         |                                  |                       |                         |                              |                                     |                                      |       |
| Fr Emp Nbr                     | Employee Name             | Account Code                            | Typ       | W/C              | 373       | Gn        | Pct %      | Amount           | FICA<br>(-----6141-----)<br>Dep Care<br>(-- 6140 --) | Medicare<br>(-- 6142 --) | Insurance<br>(-- 6142 --) | TEA<br>Contrib<br>(-- 6142 --) | Wk Comp<br>(-- 6143 --) | TRS On<br>Behalf<br>(-- 6144 --) | Unemp<br>(-- 6145 --) | TRS<br>(-----6146-----) | TRS Care<br>(-----6146-----) | Annuities / HSA<br>(-----6149-----) | Deferred<br>Comp<br>(-----6149-----) |       |
| F                              |                           | Pay Cmp:104                             |           | FICA: M          | TRS St: 1 | Unemp: Y  | Day %:     | 100.00           | Exp Dist:  | 12                       | Exp Tot:                  | 12                             | Deg:                    | Wh Sep:                          |                       |                         |                              |                                     |                                      |       |
| 161-11-6119-00-104-111000      | G                         | Y                                       | 100.000   | 36,000.00        | .00       | 510.26    | .00        | .00              | .00  | .00                      | 2,542.14                  | .00                            | 407.70                  | .00                              | .00                   | .00                     | .00                          | .00                                 | .00                                  |       |
| Cafe Amt: 810.00               |                           | 39,460.10                               |           | Employee Totals: |           | 36,000.00 | .00        | 510.26           | .00  | .00                      | .00                       | 2,542.14                       | .00                     | 407.70                           | .00                   | .00                     | .00                          | .00                                 | .00                                  |       |
| Prim                           | Job Code                  | Pct Asgn                                | Prim Camp | Typ              | Contr Amt | Std Pay   | Contr Dt   | Begin            | Contr Days   | Mo Contr                 | Py Grd                    | W/C Cd                         | Accrue Cd               |                                  |                       |                         |                              |                                     |                                      |       |
| Y                              | 0020 - ELEMENTARY TEACHER | 100.00                                  | 104       | 1                | 36,000.00 | 3,000.00  | 08-14-2009 | Local            | 187  | 10                       | T01                       |                                | A                       |                                  |                       |                         |                              |                                     |                                      |       |
|                                |                           |   |           |                  | 29,589.00 | 192.513   |            |                  | 187  | 12                       | 12                        | 0                              | 192.513                 |                                  |                       |                         |                              |                                     |                                      |       |
| Ded                            | Emp Amt                   | Prnt                                    | Caf       | Empr             | Fac       | TEA F     | Ded        | Emp Amt          | Prnt   | Caf                      | Empr                      | Fac                            | TEA F                   | Ded                              | Emp Amt               | Prnt                    | Caf                          | Empr                                | Fac                                  | TEA F |
| 006                            | 15.50                     | 9                                       | N         | .00              | 1         | 1         | 028        | 3.80             | 99   | N                        | .00                       | 1                              | 1                       | 032                              | 30.50                 | 99                      | N                            | .00                                 | 1                                    | 1     |
| 062                            | 67.50                     | 99                                      | Y         | .00              | 1         | 1         | 081        | 100.00           | 99   | N                        | .00                       | 1                              | 1                       | 085                              | .00                   | 99                      | N                            | .00                                 | 1                                    | 1     |
| Employee Count for District: 1 |                           |   |           |                  |           |           |            |                  |  |                          |                           |                                |                         |                                  |                       |                         |                              |                                     |                                      |       |
| District Totals:               |                           |   |           |                  |           |           |            |                  |  |                          |                           |                                |                         |                                  |                       |                         |                              |                                     |                                      |       |
| Salaries/Overtime              |                           | 36,000.00                               |           | Tax Bus Allow    |           | .00       |            | NTax Bus Allow   |  | .00                      |                           | 61XX                           |                         | 36,000.00                        |                       |                         |                              |                                     |                                      |       |
| FICA                           |                           | .00                                     |           | Medicare         |           | 510.26    |            | 6141             |  | 510.26                   |                           |                                |                         |                                  |                       |                         |                              |                                     |                                      |       |
| Insurance                      |                           | .00                                     |           | 6142             |           | .00       |            |                  |  |                          |                           |                                |                         |                                  |                       |                         |                              |                                     |                                      |       |
| Workers' Comp                  |                           | .00                                     |           | 6143             |           | .00       |            |                  |  |                          |                           |                                |                         |                                  |                       |                         |                              |                                     |                                      |       |
| TRS On Behalf                  |                           | 2,542.14                                |           | 6144             |           | 2,542.14  |            |                  |  |                          |                           |                                |                         |                                  |                       |                         |                              |                                     |                                      |       |
| Unemployment                   |                           | .00                                     |           | 6145             |           | .00       |            |                  |  |                          |                           |                                |                         |                                  |                       |                         |                              |                                     |                                      |       |
| TRS 373                        |                           | 209.70                                  |           | TRS Grant        |           | .00       |            | TRS Care Contrib |  | .00                      |                           | Empr Care                      |                         | 198.00                           |                       | 6146                    |                              | 407.70                              |                                      |       |
| Ret Pens Surchg                |                           | .00                                     |           | Empr TRS Surchg  |           | .00       |            | New TRS Pens     |  | .00                      |                           | 6148                           |                         | .00                              |                       |                         |                              |                                     |                                      |       |
| Empr Depend Care               |                           | .00                                     |           | 6149             |           | .00       |            |                  |  |                          |                           |                                |                         |                                  |                       |                         |                              |                                     |                                      |       |
| Annuities                      |                           | .00                                     |           | Deferred Comp    |           | .00       |            | HSA Empr         |  | .00                      |                           | 6142                           |                         | .00                              |                       |                         |                              |                                     |                                      |       |
| TEA Contrib                    |                           | .00                                     |           | 6142             |           | .00       |            |                  |  |                          |                           |                                |                         |                                  |                       |                         |                              |                                     |                                      |       |
| End of Report                  |                           |   |           |                  |           |           |            |                  |  |                          |                           |                                |                         |                                  |                       |                         |                              |                                     |                                      |       |



Some of the images and/or examples provided in this document are for informational purposes only and may not completely represent your LEA's process.

## Adjusted State Minimum Calculation

State Minimum Salary (as recorded on the Job Info tab) x District CEI Rate = **Adjusted State Minimum Salary**

|                      |                            |                               |
|----------------------|----------------------------|-------------------------------|
| State Minimum Salary | multiplied by District CEI | Adjusted State Minimum Salary |
| \$29,589.00          | x 1.11                     | = <b>\$32,843.79</b>          |

### Adjusted TRS Salary above Adjusted State Minimum Calculation

Eligible TRS Salary - Adjusted State Minimum = **Adjusted TRS Salary above Adjusted State Minimum**

|                     |                              |  |
|---------------------|------------------------------|--|
| Eligible TRS Salary | minus Adjusted State Minimum | Adjusted TRS Salary above Adjusted State Minimum |
| \$36,000.00         | - \$32,843.79                | = <b>\$3,156.21</b>                              |

### TRS 373 District Contribution Calculation

Adjusted TRS Salary above Adjusted State Minimum x TRS 373 District Contribution Percentage (6.644%) = **TRS 373 District Contribution**

|  |   |                               |
|--|---|-------------------------------|
| Adjusted TRS Salary above Adjusted State Minimum | multiplied by TRS 373 District Contribution Percentage (6.644%) | TRS 373 District Contribution |
| \$3,156.21                                       | x .06644  | = <b>\$209.70</b>             |

### State Matching Calculation

Eligible TRS Salary x TRS Rates (District 6.644% + TRS-Care 1%) = **State Matching**

|                     |   |                     |
|---------------------|---|---------------------|
| Eligible TRS Salary | multiplied by TRS Rates (District 6.644% + TRS-Care 1%) | State Matching      |
| \$36,000.00         | x .07644  | = <b>\$2,751.84</b> |

### TRS On-Behalf Calculation

State Matching - TRS 373 District Contribution = **TRS On-Behalf**

|                |                                     |                     |
|----------------|-------------------------------------|---------------------|
| State Matching | minus TRS 373 District Contribution | TRS On-Behalf       |
| \$2,751.84     | - \$209.70                          | = <b>\$2,542.14</b> |

For additional information regarding TRS 373, go to the TRS website at:

[www.trs.state.tx.us/employers.jsp?submenu=traqs&page\\_id=/traqs/payroll\\_reporting\\_manual\\_main/traqs/payroll\\_reporting\\_manual\\_main](http://www.trs.state.tx.us/employers.jsp?submenu=traqs&page_id=/traqs/payroll_reporting_manual_main/traqs/payroll_reporting_manual_main).

For additional information regarding TRS On-Behalf, go to the TEA website at:

[http://tea.texas.gov/Finance\\_and\\_Grants/Financial\\_Accountability/Financial\\_Accountability\\_System\\_Resource\\_Guide/](http://tea.texas.gov/Finance_and_Grants/Financial_Accountability/Financial_Accountability_System_Resource_Guide/).



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