



## **Calculating TRS 373 and On-Behalf (Annual Amounts/Split Funds)**



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# Calculating TRS 373 and On-Behalf (Annual Amounts/Split Funds)

The following calculations are based on annual amounts and split-fund (general/federal funds with a grant code) 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. TRS 373 and TRS On-Behalf should not calculate for federally funded employees with a grant code. However, the TRS 373 amount for the federal fund is calculated and used for the TRS On-Behalf calculation of the general fund.

## Sample Payroll Distribution Report

### Calculating TRS 373 and On-Behalf (Annual Amounts/Split Funds) Sample Payroll Distribution Report

Date Run: 06-25-2010 10:16 AM Cnly Dist:										Next Year Payroll Employee Distribution TxEIS ISD										Program: HRS9960 Page: 1 of 1									
Fr Emp Nbr Employee Name		Account Code		Typ	W/C	373	Gn	Pct %	Amount	FICA (-----6141-----) Dep Care (--6148--)	Medicare (--6142--)	Insurance (--6143--)	TEA Contrib (--6142--)	Wk Comp (--6143--)	TRS On Behalf (--6144--)	Unemp (--6145--)	TRS (-----6146-----)	TRS Care (-----6146-----)	Annuities / HSA (-----6149-----)	Deferred Comp (-----6149-----)									
F										Pay Cmp:104 FICA: M TRS St: 1 Unemp: Y Day %: 100.00 Exp Dist: 12 Exp Tot: 12 Deg: 1 Wh Sep: .00																			
161-11-6119-00-104-111000		G		Y				50.000	18,000.00	.00	255.13		.00	.00	.00	1,166.22	.00	308.70	.00	.00									
211-11-6119-00-001-130000		G		N	36			50.000	18,000.00	.00	255.13		.00	.00	.00	.00	.00	1,294.92	180.00	.00									
Cafe Amt: 810.00 39,460.10		Employee Totals:						36,000.00	.00	510.26		.00	.00	.00	1,166.22	.00	1,603.62	180.00	.00	.00									
Prim Job Code		Pct Asgn		Prim Camp		Typ		Contrt Amt		Std Pay		Contr Dt Begin		Contr Days		Mo Contr		Py Grd		W/C Cd		Accrue Cd							
Extra Duty Cd								St Min Salary		Dly Pay Rate		Local		Act Days		Ann Pymts		Stop		W/C Pymts		Accrue Rate							
Y 0020 - ELEMENTARY TEACHER		100.00		104		1		36,000.00		3,000.00		08-14-2009		187		10		T01		0		A							
								29,589.00		192.513		6,411.00		187		12		12				192.513							
Ded Emp Amt Pmt Cal Empr Fac TEA F								Ded Emp Amt Pmt Cal Empr Fac TEA F						Ded Emp Amt Pmt Cal Empr Fac TEA F															
006 15.50 S 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				FICA		.00		NTax Bus Allow		.00				610X		36,000.00									
Medicare		.00						Medicare		510.26								6141		510.26									
Insurance		.00																6142		.00									
Workers' Comp		.00																6143		.00									
TRS On Behalf		1,166.22																6144		1,166.22									
Unemployment		.00																6145		.00									
TRS 373		209.70		TRS Grant		1,195.92		TRS Care Contrib		180.00		Emplr Care		198.00															
Ret Pens Surchg		.00		Emplr TRS Surchg		.00		New TRS Pens		.00								6146		1,783.62									
Emplr Depend Care		.00																6148		.00									
Annuities		.00		Deferred Comp		.00		HSA Emplr		.00								6149		.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

A. State Minimum Salary (as recorded on the Job Info tab) x Fund Percentage = State Minimum Salary by Fund

B. State Minimum Salary by Fund x District CEI Rate = **Adjusted State Minimum Salary**

(A)	(A)	(A) and (B)	(B)	(B)
State Minimum Salary	x Fund Percentage	equals State Minimum Salary by Fund	multiplied by District CEI	Adjusted State Minimum Salary
\$29,589.00	161/50%	= \$14,794.50	x 1.11	= <b>\$16,421.90</b>
	211/50%	= \$14,794.50	x 1.11	= <b>\$16,421.90</b>
				= <b>\$32,843.79</b>

### Adjusted TRS Salary above Adjusted State Minimum Calculation

A. Eligible TRS Salary x Fund Percentage = Annual Eligible TRS Salary by Fund

B. Annual Eligible TRS Salary by Fund - Adjusted State Minimum = **Adjusted TRS Salary above Adjusted State Minimum**

(A)	(A)	(A) and (B)	(B)	(B)
Eligible TRS Salary	x Fund Percentage	equals Annual Eligible TRS Salary by Fund	minus Adjusted State Minimum	Adjusted TRS Salary above Adjusted State Minimum
\$36,000.00	161/50%	= \$18,000.00	- \$16,421.90	= <b>\$1,578.11</b>
	211/50%	= \$18,000.00	- \$16,421.90	= <b>\$1,578.11</b>
				= <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
\$1,578.11 (Fund 161)	x .06644	= \$104.85 (1)
\$1,578.11 (Fund 211)	x .06644	= \$104.85 (2)
		= <b>\$209.70</b>

### State Matching Calculation

A. Eligible TRS Salary x Fund Percentage = Annual Eligible TRS Salary by Fund

B. Annual Eligible TRS Salary by Fund x TRS Rates (District 6.644% + TRS-Care 1%) = **State Matching**

**Note:** State Matching is **not** calculated on any fund with a grant code.

(A)	(A)	(A) and (B)	(B)	(B)
Eligible TRS Salary	x Fund Percentage	equals Annual Eligible TRS Salary by Fund	multiplied by TRS Rates (District 6.644% + TRS-Care 1%)	State Matching (Fund 161)
\$36,000.00	161/50%	\$18,000.00	x .07644	= <b>\$1,375.92</b>

### TRS Federal Grant and Care Amount Calculation

A. Eligible TRS Salary x Fund Percentage = Annual Eligible TRS Salary by Fund

B. Annual Eligible TRS Salary by Fund x TRS Rates (Federal 6.644% + TRS-Care 1%) = **TRS Federal Grant and Care Amount**

(A)	(A)	(A) and (B)	(B)	(B)
Eligible TRS Salary	x Fund Percentage	equals Annual Eligible TRS Salary by Fund	multiplied by Federal (6.644%) + TRS-Care (1%)	TRS Federal Grant and Care Amount
\$36,000.00	211/50%	\$18,000.00	x .07644	= <b>\$1,375.92</b>

### TRS On-Behalf Calculation

State Matching (Fund 161) - TRS 373 District Contribution for General Fund (161) = **TRS On-Behalf**

State Matching (Fund 161)	minus TRS 373 District Contribution for General Fund (161)	TRS On-Behalf (Fund 161)
\$1,375.92	- \$104.85 (1)	= <b>\$1,271.07</b>

TRS On-Behalf (Fund 161) - TRS 373 District Contribution for the Federal Fund with Grant Code (211) = **TRS On-Behalf**

TRS On-Behalf (Fund 161)	minus TRS 373 District Contribution for the Federal Fund with Grant Code (211)	TRS On-Behalf
\$1,271.07	- \$104.85 (2)	= <b>\$1,166.22</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](http://www.trs.state.tx.us/employers.jsp?submenu=traqs&page_id=/traqs/payroll_reporting_manual_main).

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).



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