



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

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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 | | | | | | | | | | | | | | | Next Year Payroll Employee Distribution | | | | | Program: HRS9960 | | | | |
|--------------------------------|---------------------------|---------------|--------------|-----------|-----------|------------------|----------------------|----------------------|---------------------|----------------------------|-------------|------------------|-----------------------|----------|---|----------|----------|------------|-----------------|------------------|-----|--|-----------|----------|
| City Dist: | | | | | | | | | | | | | | | TxEIS ISD | | | | | Page: 1 of 1 | | | | |
| Fr | Emp Nbr | Employee Name | Account Code | Typ | W/C | 373 | Gn | Pct % | Amount | FICA | Medicare | Insurance | TEA Contrib | Wk Comp | TRS On Behalf | Unemp | TRS | TRS Care | Annuities / HSA | Deferred Comp | | | | |
| | | | | | | | | | | (-6141-) | (-6142-) | (-6142-) | (-6143-) | (-6144-) | (-6145-) | (-6146-) | (-6149-) | | | | | | | |
| | | | | | | | | | | Dep Care (-6148-) | | | | | | | | | | | | | | |
| 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 | .00 | 1,294.92 | 180.00 | .00 | .00 | .00 | | | | |
| 211-11-6119-00-001-130000 | G | N 36 | 50.000 | 18,000.00 | .00 | 255.13 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 1,294.92 | 180.00 | .00 | .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 | Contr Amt | St Min Salary | Std Pay Dly Pay Rate | Contr Dt Begin Local | Contr Days Act Days | Mo Contr Ann Pymts | Py Grd Step | W/C Cd W/C Pymts | Accrue Cd Accrue Rate | | | | | | | | | | | |
| Y | 0020 - ELEMENTARY TEACHER | 100.00 | 104 | 1 | 36,000.00 | 3,000.00 | 08-14-2009 | 187 | 10 | T01 | 0 | A | 192.513 | | | | | | | | | | | |
| | | | | | 29,589.00 | 192.513 | 6,411.00 | 187 | 12 | | | | | | | | | | | | | | | |
| 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 | 3 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 | 610X | | | | | 36,000.00 | |
| FICA | | | | | .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 | | | | | | | | | | | | | | | | | | | | | | | | |

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 | = \$16,421.90 |
| | 211/50% | = \$14,794.50 | x 1.11 | = \$16,421.90 |
| | | | | = \$32,843.79 |

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 | = \$1,578.11 |
| | 211/50% | = \$18,000.00 | - \$16,421.90 | = \$1,578.11 |
| | | | | = \$3,156.21 |

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) |
| | | = \$209.70 |

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 | = \$1,375.92 |

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 | = \$1,375.92 |

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) | = \$1,271.07 |

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) | = \$1,166.22 |

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.

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.



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