

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

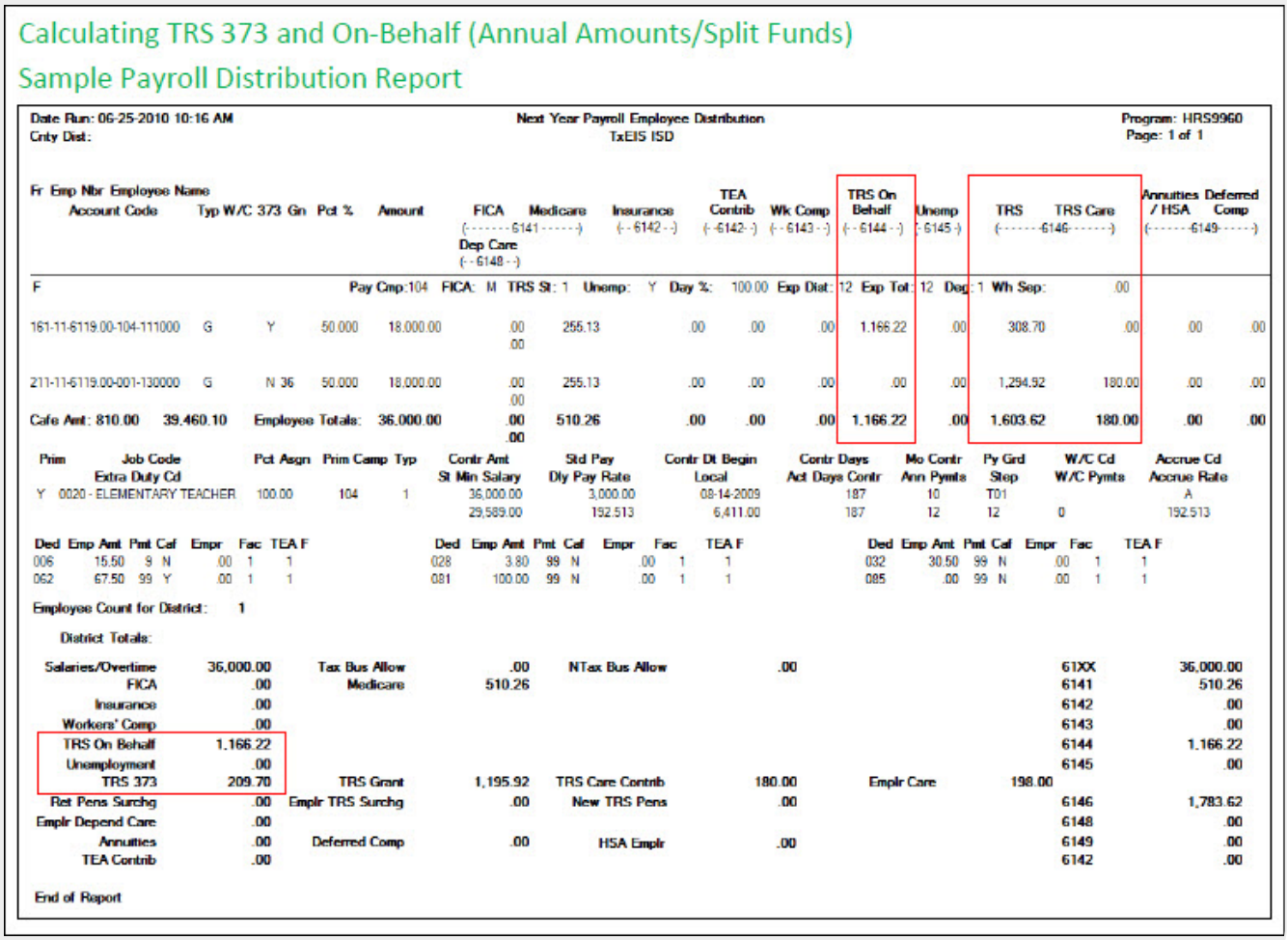
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Calculating TRS 373 and On-Behalf (Annual Amounts/Split Funds)

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 — Next Year Payroll Employee Distribution — Program: HRS9960
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Fr	Emp Nbr	Employee Name / Account Code	Typ	W/C	373	Gn	Pct %	Amount	FICA (6141)	Medicare (6141)	Insurance (6142)	TEA Contrib (6142)	Wk Comp (6143)	TRS On Behalf (6144)	Unemp (6145)	TRS (6146)	TRS Care (6146)	Annuities / HSA (6149)	Deferred Comp (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	.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	.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	
									.00											

Prim	Job Code / Extra Duty Cd	Pct Asgn	Prim Comp Typ	Contr Amt / St Min Salary	Std Pay / Dly Pay Rate	Contr Dt Begin / Local	Contr Days / Act Days Contr	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		A
				29,589.00	152.513	6,411.00	187	12	12	0	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	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	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	Empir Care	198.00	
Ret Pens Surchg	.00	Empir TRS Surchg	.00	New TRS Pens	.00			6146 1,783.62
Empir Depend Care	.00							6148 .00
Annuities	.00	Deferred Comp	.00	HSA Empir	.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) State Minimum Salary	(A) x Fund Percentage	(A) and (B) equals State Minimum Salary by Fund	(B) multiplied by District CEI	(B) 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) Eligible TRS Salary	(A) x Fund Percentage	(A) and (B) equals Annual Eligible TRS Salary by Fund	(B) minus Adjusted State Minimum	(B) 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) Eligible TRS Salary	(A) x Fund Percentage	(A) and (B) equals Annual Eligible TRS Salary by Fund	(B) multiplied by TRS Rates (District 6.644% + TRS-Care 1%)	(B) 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) Eligible TRS Salary	(A) x Fund Percentage	(A) and (B) equals Annual Eligible TRS Salary by Fund	(B) multiplied by Federal (6.644%) + TRS-Care (1%)	(B) 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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