



Calculating TRS 373 and On-Behalf (Monthly Payroll/Split Funds)

Table of Contents

Calculating TRS 373 and On-Behalf (Monthly Payroll/Split Funds) 1

Calculating TRS 373 and On-Behalf (Monthly Payroll/Split Funds)

The following calculations are based on monthly payroll 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 HRS4000 - Statutory Minimum Report #373 and HRS4150 - TRS On-Behalf Payment Journal. 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.

Reminder: Interface the TRS 373 amounts before verifying the TRS On-Behalf amounts since On-Behalf is reduced by the TRS 373 amount. These amounts should be verified monthly.

[Sample TRS Report](#)

Calculating TRS 373 and On-Behalf (Monthly Payroll/Split Funds)

Sample TRS Reports

| Date Run: 06-25-2010 11:28 AM | | Teacher Retirement System of Texas | | | | | Program: HRS4000 | | |
|--|---------------|---|------------------------|---------------------|-------------------------|--------------------------------------|----------------------------------|---------------------------------|--------------------------|
| Cnty Dist: | | 1000 Red River Street, Austin Texas 78701 | | | | | Page: 1 of 1 | | |
| STATUTORY MINIMUM EMPLOYEE LISTING - WORKSHEET | | | | | | | | | |
| CEI: 1.1100 | | Reporting Agency: TxEIS ISD | | Month: 04 | | | Year: 2010 | | |
| | | TRS District Number: 1208 | | | | | | | |
| SSN | Employee Name | State Minimum Salary | Adjusted State Minimum | Adjusted TRS Salary | Federally Funded Salary | Adjusted TRS Salary above Adj. State | Fed Salary above Adj. State Min. | Non Fed Salary above Adj. State | TRS 373 District Contrib |
| | | 2,465.75 | 2,736.98 | 3,000.00 | 1,500.00 | 263.02 | .00 | 263.02 | 17.48 |
| District Totals | | 2,465.75 | 2,736.98 | 3,000.00 | 1,500.00 | 263.02 | .00 | 263.02 | 17.48 |
| End of Report | | | | | | | | | |
| * TRS Position Code Not Equal 02 | | | | | | | | | |
| # Absence Ded Amt Total > Absence Ded Refund | | | | | | | | | |

| Date Run: 06-25-2010 11:29 AM | | TRS On-Behalf Payment Account Distribution Journal | | | Program: HRS4150 | |
|---|-----------------------|--|---------|-------------------------|-------------------|---------------------------|
| Cnty Dist: 015-812 | | TxEIS ISD | | | Page: 1 of 1 | |
| For Payroll Period April 01, 2010 Thru Apr 30, 2010 | | | | | Payroll: 6 | |
| Fund | Fnc-Obj-So-Org-Prog | Employee Name | Emp Nbr | Distribution Percentage | Distribution Type | Distribution Contribution |
| 161 | 11-6144.00-104-111000 | | 000285 | 1.00000 | G | 97.18 |
| 161 | 11-6144.00-104-111000 | | | Total | | 97.18 |
| 161 | 11-6144.00-104 | | | Total | | 97.18 |
| 161 | 11-6144.00 | | | Total | | 97.18 |
| 161 | 11-6144 | | | Total | | 97.18 |
| 161 | 11 | | | Total | | 97.18 |
| 161 | | | | Total | | 97.18 |
| | | | | Total Pay Period 6 | | 97.18 |
| | | | | Grand Total | | 97.18 |
| 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/Number of Annual Payments = State Minimum Salary by Fund by Payroll

C. State Minimum Salary by Fund by Payroll 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) divided by Number of Annual Payments | (B) and (C) equals State Minimum Salary by Fund by Payroll | (C) multiplied by District CEI | (C) Adjusted State Minimum Salary |
|-----------------------------|--------------------------|--|---|---|-----------------------------------|--------------------------------------|
| \$29,589.00 | 161/50% | = \$14,794.50 | /12 | = \$1,232.88 | x 1.11 | = \$1,368.49 |
| | 211/50% | = \$14,794.50 | /12 | = \$1,232.88 | x 1.11 | = \$1,368.49 |
| | | | | | | = \$2,736.98 |

Adjusted TRS Salary above Adjusted State Minimum Calculation

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

B. Eligible TRS Salary by Fund/Number of Annual Payments = Eligible TRS Salary by Fund by Payroll

C. Eligible TRS Salary by Fund by Payroll - Adjusted State Minimum = **Adjusted TRS Salary above Adjusted State Minimum**

| (A) Eligible TRS Salary | (A) x Fund Percentage | (A) and (B) equals Eligible TRS Salary by Fund | (B) divided by Number of Annual Payments | (B) and (C) equals Eligible TRS Salary by Fund by Payroll | (C) minus Adjusted State Minimum | (C) Adjusted TRS Salary above Adjusted State Minimum |
|----------------------------|--------------------------|---|---|--|-------------------------------------|---|
| \$36,000.00 | 161/50% | = \$18,000.00 | /12 | = \$1,500.00 | - \$1,368.49 | = \$131.51 |
| | 211/50% | = \$18,000.00 | /12 | = \$1,500.00 | - \$1,368.49 | = \$131.51 |
| | | | | | | = \$263.02 |

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 |
|--|---|-------------------------------|
| \$131.51 (Fund 161) | x .06644 | = \$8.74 (1) |
| \$131.51 (Fund 211) | x .06644 | = \$8.74 (2) |
| | | = \$17.48 |

State Matching Calculation

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

B. Annual Eligible TRS Salary by Fund/Number of Annual Payments = Monthly Eligible TRS Salary by Fund by Payroll

C. Monthly Eligible TRS Salary by Fund by Payroll 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) divided by the Number of Annual Payments | (B) and (C) Monthly Eligible TRS Salary by Fund by Payroll | (C) multiplied by TRS Rates (District 6.644% + TRS- Care 1%) | (C) State Matching |
|-------------------------------|-----------------------------|--|--|---|---|--------------------------|
| \$36,000.00 | 161/50% | \$18,000.00 | /12 | = \$1,500.00 | x .07644 | = \$114.66 |

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/Number of Annual Payments = Monthly Eligible TRS Salary by Fund by Payroll

C. Monthly Eligible TRS Salary by Fund by Payroll x Federal Grant and Care Percentage (7.644%) =
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) divided by Number of Annual Payments | (B) and (C) Monthly Eligible TRS Salary by Fund by Payroll | (C) multiplied by Federal Grant and Care Percentage (7.644%) | (C) TRS Federal Grant and Care Amount |
|-------------------------------|-----------------------------|--|--|---|---|---|
| \$36,000.00 | 211/50% | \$18,000.00 | /12 | = \$1,500.00 | x .07644 | = \$114.66 |

TRS On-Behalf Calculation

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

| State Matching (Fund 161) | minus TRS 373 District Contribution for General Fund (161) | TRS On-Behalf (Fund 161) |
|---------------------------|--|--------------------------|
| \$114.66 | - \$8.74 (1) | = \$105.92 |

TRS On-Behalf - 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 |
|--------------------------|--|------------------|
| \$105.92 | - \$8.74 (2) | = \$97.18 |

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.



Back Cover