

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

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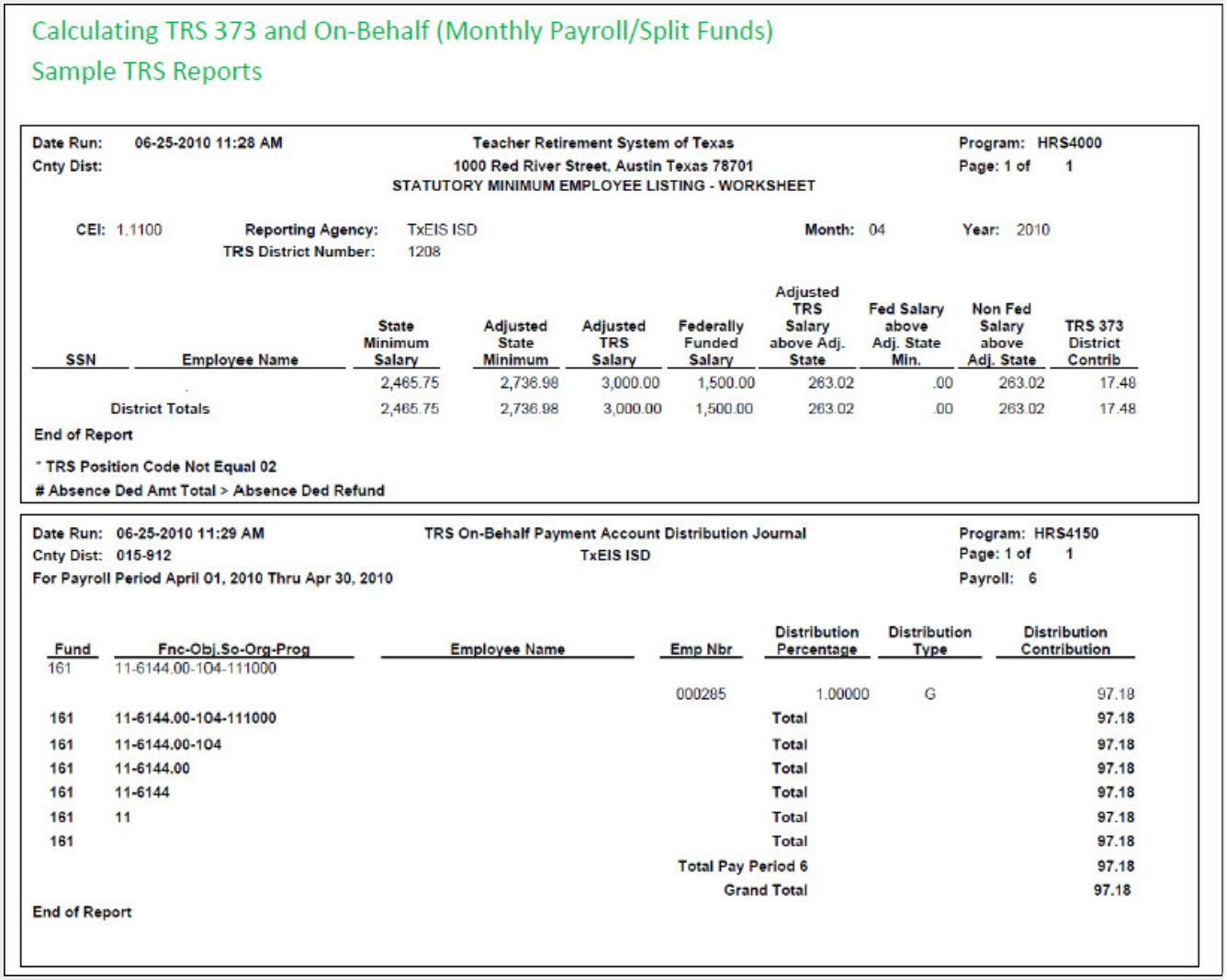
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Calculating TRS 373 and On-Behalf (Monthly Payroll/Split Funds)

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: 015-912 — 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.


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